

**MEETING DATE:** September 21, 2020  
**SUBMITTED BY:** Brent Mareck, City Manager  
**SUBJECT:** 2021 Preliminary Tax Levy



**COUNCIL ACTION:**

**Scenario A**

Consider a motion to adopt Resolution 137-20 certifying the 2021 preliminary tax levy in the amount of \$3,185,948.

**Scenario B**

Consider a motion to adopt Resolution 137-20 certifying the 2021 preliminary tax levy in the amount of \$3,220,948.

**OVERVIEW:**

The City of Carver must certify a preliminary tax levy to Carver County by September 30, 2020. In preparation of the preliminary tax levy certification, the City Council has conducted a series of budget meetings to discuss various expenditure options related to the General Fund, which for the most part guide the amount of tax levy needed to fund operations. The preliminary tax levy, once it's certified to Carver County, cannot be increased (*essentially the budget for the budget*).

The City Council will hold a truth-in-taxation hearing related to the preliminary tax levy on December 7 in order to provide an opportunity for resident and other stakeholder comments. The City Council will take final action on the 2021 tax levy and budget at the December 21 meeting. In the interim, staff will review, revise, and present additional budget estimates to the City Council.

**FINANCIAL:**

Description	Adopted 2019	Adopted 2020	Preliminary 2021 "Scenario A"	Preliminary 2021 "Scenario B"
General Fund Levy	\$1,706,879	\$1,856,564	\$1,972,369	\$2,007,369
Debt Service Levy	\$1,006,384	\$1,181,811	\$1,213,579	\$1,213,579
Total Tax Levy	\$2,713,263	\$3,038,375	\$3,185,948	\$3,220,948
Dollar Amount Change from Previous Year's Levy	\$343,390	\$325,112	\$147,573	\$182,573
Percent Change from 2020 Final Levy	14.5%	12.5%	4.9%	6%
Tax Rate	50.49%	49.45%	44.66%	45.22%
Est. Tax Impact on \$300,000			\$138	\$122
Est. Tax Impact on \$312,660			\$77	\$60

At the September 8 work session, the City Council requested two scenarios be prepared for consideration of the preliminary tax levy. “Scenario A” represents the current draft version of the 2021 General Fund Budget, with the inclusion of \$25,000 to initiate a plan to purchase self-contained breather apparatus (SCBA) unit replacements for the Fire Department.

The Department’s current SCBA units will need to go out of service by year’s end 2025. The City is estimating it will cost \$180,000 to replace all SCBA units, however, the Department is hoping to offset these costs by securing grant funds in the interim. With \$25,000 committed in 2021, future budget allocations in 2022, 2023, 2024, and 2025 of \$38,750 would be needed to fully fund the SCBA unit replacement costs. In the interim, the Department will be applying for grants to assist with the purchase of SCBA units.

“Scenario B” includes funding an additional \$25,000 for future SCBA units, as well as an additional \$35,000 in street maintenance funding (\$60,000 total). The City’s Street Maintenance Fund will have facilitated the completion of \$200,000 in maintenance projects by year’s end. In 2021, the City will be developing a Pavement Management Plan, which will identify several additional street sections in need of a mill and overlay or full-depth reclamation work. The current draft of the 2021 Budget shows an \$85,000 allocation to the Street Maintenance Fund, however, “Scenario B” would increase this amount by \$35,000 to \$120,000. The Street Maintenance Fund, under “Scenario B”, would have a projected 2021 year end fund balance of \$99,723.

City	2020 Final Tax Capacity Rate	Estimated city tax on a \$300,000 Home
Hamburg	105.09%	\$3,045
New Germany	95.86%	\$2,778
NYA	73.75%	\$2,137
Cologne	63.71%	\$1,846
Watertown	54.74%	\$1,586
<b>Carver 2020</b>	<b>49.45%</b>	<b>\$1,433</b>
Mayer	49.35%	\$1,430
Waconia	46.71%	\$1,354
<i>Carver 2021 - Scenario B</i>	<i>45.22%</i>	<i>\$1,311</i>
<i>Carver 2021- Scenario A</i>	<i>44.66%</i>	<i>\$1,295</i>
Victoria	31.04%	\$900
Chaska	28.42%	\$824
Chanhassen	21.18%	\$614

**RECOMMENDATION:**

N/A

**ATTACHMENTS:**

- 1) Resolution 137-20 – “Scenario A”
- 2) Resolution 137-20 – “Scenario B”
- 3) General Fund Revenues – September 8, 2020
- 4) General Fund Expenditures – September 8, 2020



**CITY OF CARVER  
CARVER COUNTY, MINNESOTA  
RESOLUTION NO. 137-20  
(Scenario A)**

**CERTIFICATION OF THE  
2021 PRELIMINARY LEVY**

WHEREAS, the City Council of the City of Carver has considered the City's estimated budget needs for the year 2021; and

WHEREAS, the City Council has projected its estimated revenue and anticipated aids for the year 2021.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Carver, County of Carver, Minnesota, that said City Council adopts the 2021 Preliminary Levy and directs that it be certified to the Carver County Auditor in the amount of \$3,185,948 consisting of:

General Fund	\$1,972,369
Debt Service / Tax Capacity	<u>\$1,213,579</u>
<b>TOTAL LEVY</b>	<b>\$3,185,948</b>

BE IT FURTHER RESOLVED that the City Clerk is hereby instructed to transmit a certified copy of this Resolution to Carver County, Minnesota.

Adopted by the City Council of the City of Carver on this 21<sup>st</sup> day of September, 2020.

\_\_\_\_\_  
Courtney Johnson, Mayor

ATTEST:

\_\_\_\_\_  
Vicky Sons-Eiden, City Clerk



**CITY OF CARVER  
CARVER COUNTY, MINNESOTA  
RESOLUTION NO. 137-20  
(Scenario B)**

**CERTIFICATION OF THE  
2021 PRELIMINARY LEVY**

WHEREAS, the City Council of the City of Carver has considered the City's estimated budget needs for the year 2021; and

WHEREAS, the City Council has projected its estimated revenue and anticipated aids for the year 2021.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Carver, County of Carver, Minnesota, that said City Council adopts the 2021 Preliminary Levy and directs that it be certified to the Carver County Auditor in the amount of \$3,220,948 consisting of:

General Fund	\$2,007,369
Debt Service / Tax Capacity	<u>\$1,213,579</u>
<b>TOTAL LEVY</b>	<b>\$3,220,948</b>

BE IT FURTHER RESOLVED that the City Clerk is hereby instructed to transmit a certified copy of this Resolution to Carver County, Minnesota.

Adopted by the City Council of the City of Carver on this 21<sup>st</sup> day of September, 2020.

\_\_\_\_\_  
Courtney Johnson, Mayor

ATTEST:

\_\_\_\_\_  
Vicky Sons-Eiden, City Clerk

**FUND 101 - GENERAL GOVERNMENT**

<b>Description</b>	<b>2019 AUDITED ACTUAL</b>	<b>2019 AMENDED BUDGET</b>	<b>2020 ACTUAL as of 6/30/20</b>	<b>2020 BUDGET</b>	<b>2021 BUDGET</b>	<b>Comments</b>
31010 Taxes Revenue	1,730,190	1,706,879	958,131	1,856,564	<b>1,947,369</b>	General Levy
32100 Business Lic./Permits	1,000	1,200	1,620	950	<b>950</b>	
32110 Liquor Licenses	8,865	8,850	3,047	10,295	<b>10,295</b>	
32170 Refunds & reimbursements	1,497	-	2,036	-		
32210 Building Permits	699,544	422,347	212,051	397,713	<b>405,000</b>	
32220 Administration Fee	10,001	5,100	3,950	6,500	<b>5,600</b>	Administrative Fee for Building Permits
33400 State Grants	12,625	1,000	1,610	1,000	<b>1,000</b>	PERA
33401 LGA	113,347	113,356		148,821	<b>160,173</b>	
33402 HACA	572	-		-		
33423 Fire State Aid	36,267	35,000		36,500	<b>36,500</b>	Flow through to Fire Relief Assn
33610 County Grants/Aid (Hwy)	22,123	25,000		26,000	<b>26,000</b>	County Rd 40 Maintenance Aid and Gravel Tax
34101 Facility Rentals-indoor	1,590	2,500	245	4,500	<b>500</b>	
34107 Assess. Search Fees	1,175	900	975	1,100	<b>1,100</b>	
34108 Maps, Base-Dev Agree	7,275	-		8,500		
34109 Rural Fire Contracts	152,808	124,000	72,487	122,500	<b>145,000</b>	
34110 Fees	10,362	8,000	4,890	9,000	<b>9,500</b>	Land Use Applications
34111 Hall Rental Damage Dep		-	(500)	-		
34112 Park Rental Damage Dep		-		-		

**FUND 101 - GENERAL GOVERNMENT**

Description	2019 AUDITED ACTUAL	2019 AMENDED BUDGET	2020 ACTUAL as of 6/30/20	2020 BUDGET	2021 BUDGET	Comments
34780 Park & Shelter Fees	830	450	50	600	<b>300</b>	
34790 Campsites & Archery		-		-		
35102 Police Fines/State Aid	6,800	8,500	2,206	6,500	<b>6,500</b>	
36200 Misc. Revenues	32,363	500	3,151	500	<b>1,000</b>	
36210 Interest Earnings	40,714	16,500	8,996	22,500	<b>25,000</b>	
36220 Antenna Lease Revenue	17,822	17,000	9,237	17,500	-	Tower Easement For Plow Truck - \$176,000
392XX Transfers		38,638		25,000	<b>226,000</b>	Special Capital Project Fund - \$50,000
<b>Total General Fund Revenues</b>	<b>\$ 2,907,770</b>	<b>\$ 2,535,720</b>	<b>\$ 1,284,181</b>	<b>\$ 2,702,543</b>	<b>\$ 3,007,787</b>	Budget Amount & % Increase (Decrease) 305,244 11.3%
<b>Total Debt Service</b>	<b>-</b>	<b>\$ 1,006,384</b>	<b>\$ -</b>	<b>\$ 1,181,811</b>	<b>\$ 1,213,579</b>	
<b>Total Gen Fund Rev + Debt Svc</b>	<b>\$ 2,907,770</b>	<b>\$ 3,542,104</b>	<b>\$ 1,284,181</b>	<b>\$ 3,884,354</b>	<b>\$ 4,221,366</b>	337,012 8.7%

Fund 101 - General	2019 AUDITED ACTUAL	2019 AMENDED BUDGET	2020 ACTUAL as of 6/30/20	2020 BUDGET	2021 BUDGET	Comments
<b>GENERAL GOVERNMENT</b>						
<b><i>DEPARTMENT 41110 - COUNCIL</i></b>						
104 Council Salaries	23,500	23,500	11,314	23,500	<b>23,500</b>	Mayor \$5,500 / Council Member \$4,500
122 FICA and Medicare	1,893	1,797	866	1,798	<b>1,798</b>	
150 Workers Compensation	68	64	72	67	<b>76</b>	assuming 5% increase Website Servicing
308 Other Professional Svcs	2,329	3,500	4,250	11,000	<b>9,500</b>	Chaska Video Services
331 Travel Expenses	1,254	300	100	750	<b>500</b>	
361 Liability Insurance	167	144	187	184	<b>196</b>	assuming 5% increase Council Goal Setting
430 Miscellaneous	10,561	11,500	1,252	4,500	<b>8,500</b>	Conferences and Training
433 Dues and Subscriptions	15,668	15,000	4,466	16,000	<b>16,500</b>	Metro Cities, LMC , SW Coalition, SRA Budget Amount & % Increase (Decrease)
<b><i>Total Council</i></b>	<b>\$ 55,441</b>	<b>\$ 55,805</b>	<b>\$ 22,506</b>	<b>\$ 57,799</b>	<b>\$ 60,569</b>	2,770 4.8%

Fund 101 - General	2019 AUDITED ACTUAL	2019 AMENDED BUDGET	2020 ACTUAL as of 6/30/20	2020 BUDGET	2021 BUDGET	Comments
<b>DEPARTMENT 41310 - ADMINISTRATION</b>						
100 Full-Time Salaries	193,406	191,659	95,043	206,364	<b>233,664</b>	Manager -70%, City Clerk -80%, Deputy Clerk 35% U/B clerk 10%, Accountant 75%
103 Part-time Staff	19,091	20,687	3,616	9,828	<b>10,171</b>	2 PT Admin assistants - 30% each
121 PERA	15,882	14,374	7,994	16,214	<b>18,288</b>	same allocations as salaries
122 FICA and Medicare	15,058	16,245	7,526	16,538	<b>18,653</b>	same allocations as salaries
130 Employer Contributions-H.S.A.	7,719	9,000	2,500	5,000	<b>5,250</b>	same allocations as salaries
131 Employer Paid Health	36,170	35,345	20,300	38,751	<b>44,420</b>	same allocations as salaries
135 Employer Paid Other	1,264	1,300	567	1,600	<b>1,600</b>	Payroll Service
138 Car Allowance	-	-	-	-	<b>4,800</b>	NEW line item - CM Automobile Allowance - \$4,800
150 Worker's Comp	2,529	3,043	2,735	1,921	<b>2,871</b>	assuming 5% increase
200 Office Supplies (General)	8,676	9,000	1,884	9,000	<b>9,000</b>	
201 Safety Compliance	1,472	1,350	1,510	1,400	<b>1,500</b>	Safe Assure (split w/8 depts) - \$1,000
203 Printed Materials	4,083	4,500	2,150	6,000	<b>6,000</b>	40% of City newsletter cost CM - \$6,000
208 Training	7,117	8,000	2,200	10,500	<b>7,900</b>	Admin Staff - \$1,900
308 Other Professional Services	13,437	5,500	3,717	9,000	<b>2,825</b>	Monthly Finance mtgs-40% - \$2825 100% cell phone reimb(Brent,Vicky, BE, BG, CE)-\$4500
321 Telephone / Internet	4,484	4,200	2,537	4,400	<b>7,700</b>	Fiber phones/internet-\$3200

Fund 101 - General	2019 AUDITED ACTUAL	2019 AMENDED BUDGET	2020 ACTUAL as of 6/30/20	2020 BUDGET	2021 BUDGET	Comments
<b>ADMINISTRATION (continued)</b>						
322 Postage	1,688	1,450	326	1,300	<b>1,750</b>	50% of postage meter refills 100% of PO Box fees/bulk mailing fee- \$450 0
331 Travel Expenses	4,249	3,100	148	3,100	<b>3,100</b>	Admin Staff-\$2,600
351 Legal Notices Publishing	3,371	3,700	407	2,000	<b>2,000</b>	
361 Liability Insurance	2,252	1,492	1,550	1,927	<b>1,628</b>	assuming 5% increase 0
362 Property Insurance	700	314	-	770	-	coded to Gen gov't bldgs/plant
404 Office Equip/Software Maint	1,269	2,000	2,274	6,014	<b>1,630</b>	New laptop for accountant - \$1500 BDS Acctg support-\$130
413 Office Equipment Rentals	3,365	2,620	1,103	4,000	<b>4,000</b>	Copier lease & usage/ Postage Machine lease-50% 30% bank service charges - \$400
430 Miscellaneous	597	1,200	214	3,500	<b>1,000</b>	Further admin fees - % based on wage allocations IIMC Membership-\$170,City Clerk
433 Dues and Subscriptions	6,247	7,430	2,604	8,100	<b>6,040</b>	Grammarly Software - \$150/Zoom-\$625/Drop Box-\$120 EZ Fac-\$4650/Amazon Prime & Canva-\$325
720 TRANSFER OUT	-	-	-	-	-	
<b>Total Administration</b>	<b>\$ 354,124</b>	<b>\$ 347,509</b>	<b>\$ 162,906</b>	<b>\$ 367,227</b>	<b>\$ 395,790</b>	Budget Amount & % Increase (Decrease) 28,563 7.8%
<b>DEPARTMENT 41410 - ELECTIONS</b>						
100 Wages and Salaries	-	-	2,411	5,000	-	Judges and Staff Wages
122 Fica	-	-	170	400	-	
331 Travel Expenses	-	-	50	400	-	
351 Legal Notices Publishing	-	-	-	245	-	

Fund 101 - General

Description	2019 AUDITED ACTUAL	2019 AMENDED BUDGET	2020 ACTUAL as of 6/30/20	2020 BUDGET	2021 BUDGET	Comments
430 Miscellaneous	-	1,000	2	3,000	-	
<b>Total Elections</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 2,632</b>	<b>\$ 9,045</b>	<b>\$ -</b>	Budget Amount % Increase or Decrease \$ (9,045) -100%

Fund 101 - General

Fund 101 - General	2019	2019	2020	2020	2021	Comments
Description	AUDITED	AMENDED	ACTUAL	BUDGET	BUDGET	
	ACTUAL	BUDGET	as of 6/30/20			

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Fund 101 - General	2019 AUDITED ACTUAL	2019 AMENDED BUDGET	2020 ACTUAL as of 6/30/20	2020 BUDGET	2021 BUDGET	Comments
<b>DEPARTMENT 41910 - PLANNING &amp; ZONING</b>						
100 Full-Time Salaries	40,042	41,082	19,665	42,416	43,901	CD Director - 45%
121 PERA	2,979	3,081	1,581	3,181	3,293	City Contribution PERA
122 FICA and Medicare	3,051	3,143	1,613	3,244	3,358	City Contribution FICA Medicare
130 Employer Contributions-H.S.A.	906	600	-	600	-	
131 Employer Paid Health	1,910	2,102	23	2,303	57	
135 Employer Paid Other	-	200	-	200	200	Payroll Service
150 Worker's Comp	427	100	-	521	547	assuming 5% increase
201 Safety compliance	-	500	-	750	1,000	
208 Training	3,784	4,000	-	4,000	2,750	
210 Operating Supplies	2,381	5,000	197	5,000	3,500	
302 Planning Fees	1,480	10,000	-	1,000	1,500	
308 Other Professional Services	-	-	9,606	5,000	-	Consultant Planning Services
321 Telephone/Internet	644	900	150	900	900	-
331 Travel Expenses	607	550	-	550	550	-
361 General Liability Ins	208	351	197	229	206	assuming 5% increase
<b>Total Planning &amp; Zoning</b>	<b>\$ 58,419</b>	<b>\$ 71,609</b>	<b>\$ 33,032</b>	<b>\$ 69,894</b>	<b>\$ 61,762</b>	Budget Amount & % Increase (Decrease) (8,132) -11.6%

Fund 101 - General	2019 AUDITED ACTUAL	2019 AMENDED BUDGET	2020 ACTUAL as of 6/30/20	2020 BUDGET	2021 BUDGET	Comments
<b>DEPARTMENT 41940 - GENERAL GOVERNMENT BUILDINGS &amp; PLANT</b>						
201 Safety Compliance	800	-	1,290	-	<b>1,000</b>	Safe Assure (split w/8 depts) - \$1,000
217 Operating Supplies	287	-	48	-	<b>100</b>	City Hall/CBTR Janitorial - \$24,360 (\$2,030/month) GovDelivery - 3,000
308 Other Professional Services	12,626	14,500	11,970	9,500	<b>18,000</b>	M-Files Paperless Filing - \$6,000
309 Computer Maintenance	21,257	19,500	16,891	22,950	<b>32,400</b>	Marco support 40% of \$80,000
361 Liability Insurance	425	362	392	468	<b>412</b>	assuming 5% increase
362 Property Insurance	6,894	7,837	13,508	8,667	<b>14,183</b>	assuming 5% increase - includes CBTR flood insurance
381 Electric Utilities	8,050	6,500	5,318	8,500	<b>9,000</b>	City Hall/CBTR
383 Gas Utilities	3,945	7,000	3,719	8,500	<b>7,000</b>	City Hall/CBTR
384 Refuse/Garbage Disposal	19,168	21,500	890	22,000	<b>24,500</b>	Spring Clean-up
402 Building Repair & Maint	9,829	16,500	3,489	22,500	<b>18,500</b>	CBR Exterior Mtnce.
430 Miscellaneous (General)	16,478	22,049	1,294	22,500	<b>17,500</b>	SW Prime and Prime MD - \$15,000
720 Operating transfer out	16,891	16,891	17,398	17,398	<b>17,398</b>	Park Dedication Plan
<b>Total Dept 41940</b>	<b>\$ 116,652</b>	<b>\$ 132,638</b>	<b>\$ 76,208</b>	<b>\$ 142,983</b>	<b>\$ 159,993</b>	Budget Amount & % Increase (Decrease) 17,010 11.9%
<b>TOTAL GENERAL GOV'T</b>	<b>\$ 584,636</b>	<b>\$ 608,561</b>	<b>\$ 297,285</b>	<b>\$ 646,948</b>	<b>\$ 678,116</b>	

Fund 101 - General	2019 AUDITED ACTUAL	2019 AMENDED BUDGET	2020 ACTUAL as of 6/30/20	2020 BUDGET	2021 BUDGET	Comments
<b>CONTRACTED SERVICES</b>						
<b><i>DEPARTMENT 41530 - AUDIT AND ACCT'G SERVICE</i></b>						
301 Auditing Services	17,025	19,500	17,888	18,180	19,000	50% General Fund
<b><i>Total Audit &amp; Acctg Svc</i></b>	<b>\$ 17,025</b>	<b>\$ 19,500</b>	<b>\$ 17,888</b>	<b>\$ 18,180</b>	<b>\$ 19,000</b>	Budget Amount & % Increase (Decrease) 820 4.5%
<b><i>DEPARTMENT 41550 - ASSESSING</i></b>						
312 Assessing Contract	31,046	24,053	-	25,500	34,100	Per Parcel - Carver County
<b><i>Total Assessing</i></b>	<b>\$ 31,046</b>	<b>\$ 24,053</b>	<b>\$ -</b>	<b>\$ 25,500</b>	<b>\$ 34,100</b>	Budget Amount & % Increase (Decrease) 8,600 33.7%
<b><i>DEPARTMENT 41610 - CITY ATTORNEY</i></b>						
304 Legal Fees	40,483	45,000	23,272	41,500	42,500	Gen legal svcs Municode - \$6,000
<b><i>Total City Attorney</i></b>	<b>\$ 40,483</b>	<b>\$ 45,000</b>	<b>\$ 23,272</b>	<b>\$ 41,500</b>	<b>\$ 42,500</b>	Budget Amount & % Increase (Decrease) 1,000 2.4%
<b><i>DEPARTMENT 41900 - ENGINEERING</i></b>						
303 Engineering Fees	130,872	110,000	37,009	112,500	120,000	
<b><i>Total Dept Engineering</i></b>	<b>\$ 130,872</b>	<b>\$ 110,000</b>	<b>\$ 37,009</b>	<b>\$ 112,500</b>	<b>\$ 120,000</b>	Budget Amount & % Increase (Decrease) 7,500 6.7%
<b>TOTAL CONTRACTED SVCS</b>	<b>\$ 219,425</b>	<b>\$ 198,553</b>	<b>\$ 78,169</b>	<b>\$ 197,680</b>	<b>\$ 215,600</b>	

**Fund 101 - General**

	2019	2019	2020	2020	2021	
Description	AUDITED	AMENDED	ACTUAL	BUDGET	BUDGET	Comments
	ACTUAL	BUDGET	as of 6/30/20			

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Fund 101 - General	2019 AUDITED ACTUAL	2019 AMENDED BUDGET	2020 ACTUAL as of 6/30/20	2020 BUDGET	2021 BUDGET	Comments
<b>PUBLIC SAFETY</b>						
<b>DEPARTMENT 42100 - LAW ENFORCEMENT</b>						
308 Other Professional Services	-	750	-	750	-	Animal control service
311 Police Contract	173,716	197,260	119,654	243,746	247,042	2 FTE, and Squad Car
315 Police Overtime	1,829	4,500	257	2,500	2,000	Steamboat Days - \$4,500
430 Miscellaneous	5,140	6,500	2,100	6,500	6,500	SW Metro Drug Task Force Contribution
<b>Total Law Enforcement</b>	<b>\$ 180,685</b>	<b>\$ 209,010</b>	<b>\$ 122,011</b>	<b>\$ 253,496</b>	<b>\$ 255,542</b>	Budget Amount & % Increase (Decrease) 2,046 0.8%
<b>DEPARTMENT 42260 - FIRE DEPARTMENT</b>						
100 Wages & Salaries (General)	-	-	-	-	-	
103 Part Time Staff	25,625	25,000	14,975	27,450	36,000	Revised Officer Pay Schedule
106 Emergency Services	30,174	25,680	11,693	29,550	30,574	Call Pay \$12.40 to \$12.83 per hour
107 Training Pay	66,052	68,500	23,968	69,923	72,348	Training Pay \$12.40 to \$12.83 per hour
121 PERA					-	
122 FICA and Medicare	9,346	9,117	4,271	9,828	10,165	City contribution FICA and Medicare
124 Fire Pension Contributions	5,000	5,000	-	-	-	2407 0
125 State Aid 2%	36,267	35,000	-	36,500	36,500	Flow through to Relief Association - (Transfer)
131 Employer Paid Health					-	

## Fund 101 - General

Description	2019 AUDITED ACTUAL	2019 AMENDED BUDGET	2020 ACTUAL as of 6/30/20	2020 BUDGET	2021 BUDGET	Comments
135 Employer Paid Other	1,946	1,900	579	2,000	<b>2,000</b>	Payroll Service
140 Unemployment Compensation	-	-	30	-	-	-
150 Worker's Comp Ins	8,546	7,480	9,800	7,424	<b>10,290</b>	assuming 5% increase
200 Office Supplies	334	600	390	600	<b>700</b>	

Fund 101 - General	2019 AUDITED ACTUAL	2019 AMENDED BUDGET	2020 ACTUAL as of 6/30/20	2020 BUDGET	2021 BUDGET	Comments
<b>FIRE DEPT (continued)</b>						
208 Training and Instruction	18,670	25,800	10,267	25,800	<b>22,800</b>	Classes, education materials
212 Motor Fuels	7,798	5,000	1,880	5,000	<b>7,500</b>	
221 Equipment Parts	2,587	7,500	595	6,500	<b>6,500</b>	
230 Fire Medical Testing	6,741	9,000	-	9,000	<b>7,500</b>	Annual physicals, Hep B/TB testing
241 Protective Gear	24,683	28,000	9,212	28,000	<b>23,000</b>	Helmets, gloves, hoods, boots
242 SCBA/Air Stations	3,537	5,000	1,665	5,000	<b>7,000</b>	
243 Hose/Water movement accessor	4,555	5,500	2,563	5,500	<b>6,000</b>	Hoses, nozzles, drafting, etc.
244 Uniforms	1,125	5,500	178	3,000	<b>3,000</b>	
304 Legal Fees	3,118	1,000	-	1,000	<b>1,000</b>	
305 Medical Supplies	4,775	5,000	503	5,000	<b>5,000</b>	
308 Other Professional svcs	281	-	1,250	-	<b>750</b>	
316 Emergency Mgt/Civil Defense	1,413	-	-	-	-	Moved to Public Services
317 Public Safety/Education	4,514	5,500	-	5,500	<b>5,000</b>	Steamboat Days, Open House, Public classes, fire prevention
321 Telephone / Internet	4,767	5,200	2,573	6,000	<b>7,000</b>	50% Telephone, 50% Internet FD/PS Building Internet = \$450 Phone/Fax = \$700 Cell= \$800
323 Radio Units	11,254	11,500	6,024	11,500	<b>15,500</b>	Radios - usage cost, pager repairs
331 Travel Expenses	7,272	7,500	1,909	6,500	<b>6,500</b>	Travel Exp: mileage, hotel room rental for classes
361 Liability Insurance	1,269	1,108	1,213	1,395	<b>1,274</b>	assuming 5% increase

Fund 101 - General

Description	2019 AUDITED ACTUAL	2019 AMENDED BUDGET	2020 ACTUAL as of 6/30/20	2020 BUDGET	2021 BUDGET	Comments
362 Property Insurance	3,505	2,103	3,937	3,856	<b>4,134</b>	assuming 5% increase

Fund 101 - General	2019 AUDITED ACTUAL	2019 AMENDED BUDGET	2020 ACTUAL as of 6/30/20	2020 BUDGET	2021 BUDGET	Comments
<b>FIRE DEPT (continued)</b>						
363 Auto Insurance	2,837	2,626	3,001	3,121	<b>3,151</b>	assuming 5% increase
381 Electric Utilities	5,872	5,000	2,085	6,000	<b>6,300</b>	50% FD/PS Building
383 Gas Utilities	3,906	3,600	1,892	4,500	<b>4,500</b>	50% FD/PS Building
384 Refuse/Garbage Disposal	2,659	3,700	1,230	3,000	<b>3,000</b>	50% FD/PS Building
401 Vehicle/Equip Maint & Repair	20,915	18,000	4,298	18,000	<b>18,000</b>	Vehicle Repair & Maintenance Parts
402 Repairs/Maint Structure	13,807	12,000	4,697	12,000	<b>12,000</b>	General Building Maintenance, alarm systems - 50% Incl Cintas mops, shop rags, towels, cleaning supplies
404 Office Equip/Software Maint	6,488	7,000	7,302	7,000	<b>12,000</b>	Computer support - \$12,000 (15% of total City cost \$80,000) Computer: hardware, software, Equip Repair & Maint
413 Office Equip Rental	901	1,200	499	1,200	<b>1,200</b>	50% Building Monitoring, copier lease & water cooler
433 Dues and Subscriptions	2,354	2,000	1,205	2,000	<b>2,000</b>	General Dues, fire codes, building codes
500 Cap'l Outlay (General)	5,699	-	-	-		
720 Operating Transfers	-	-	-	-		
<b>TOTAL Fire</b>	<b>\$ 360,592</b>	<b>\$ 363,614</b>	<b>\$ 135,685</b>	<b>\$ 368,647</b>	<b>\$ 390,185</b>	Budget Amount & % Increase (Decrease) 21,538 5.8%

Fund 101 - General	2019 AUDITED ACTUAL	2019 AMENDED BUDGET	2020 ACTUAL as of 6/30/20	2020 BUDGET	2021 BUDGET	Comments
<b>DEPARTMENT 42400 - BUILDING INSPECTIONS</b>						
100 Full Time Salaries	219,387	226,033	109,801	255,402	<b>264,249</b>	City Mgr/Acct - 10% Bldg Offical/Bldg Insp-100%/City Clk-5% Deputy Clk- 65%/CD Director- 45%
103 Part time Staff	9,273	10,000	5,747	15,604	<b>13,562</b>	0 2 PT Admin Assts-40% each
121 PERA	16,379	17,702	9,219	20,325	<b>20,836</b>	same allocations as salaries
122 FICA and Medicare	17,031	18,056	8,971	20,732	<b>21,253</b>	same allocations as salaries
130 Employer Contributions-H.S.A.	5,050	6,900	2,222	5,700	<b>5,063</b>	
131 Employer Paid Health	20,335	29,765	13,342	22,820	<b>33,863</b>	same allocations as salaries
135 Employer Paid Other	1,264	900	567	1,250	<b>1,250</b>	Payroll Service
150 Worker's Comp	835	304	-	539	<b>566</b>	assuming 5% increase
200 Office Supplies (General)	815	1,900	311	1,500	<b>1,500</b>	
201 Safety Compliance	2,131	1,000	195	1,300	<b>1,000</b>	Safe Assure (split w/8 depts) - \$1,000
203 Printed Materials	325	500	499	500	<b>1,250</b>	
208 Training & Instruction	1,284	3,000	480	3,200	<b>3,400</b>	
212 Motor Fuels	1,734	2,000	503	2,000	<b>2,000</b>	
302 Planning fees	-	-	-	-	<b>-</b>	0
<b>BUILDING INSPECTIONS (continued)</b>						
308 Other Professional Services	1,750	-	1,750	2,770	<b>1,750</b>	10% of gen fund audit exp & M-files

Fund 101 - General	2019 AUDITED ACTUAL	2019 AMENDED BUDGET	2020 ACTUAL as of 6/30/20	2020 BUDGET	2021 BUDGET	Comments
309 Computer Maintenance	-	-	118	2,550	<b>3,600</b>	10% of gen fund IT expense
310 Building Inspections	22,611	10,000	2,555	18,000	<b>20,000</b>	Building Surcharges
321 Telephone	1,187	1,800	356	1,800	<b>1,800</b>	
331 Travel Expenses	467	550	-	550	<b>550</b>	
361 General Liability Ins	730	351	1,115	803	<b>1,171</b>	assuming 5% increase
363 Automotive Ins	687	387	748	756	<b>785</b>	assuming 5% increase
401 Vehicle/Equip Maint & Repair	321	500	39	500	<b>500</b>	
404 Office Equip/Software Maint	2,248	3,500	128	5,000	<b>5,000</b>	Permit/Acctg Software Support Computer
418 Vehicle Lease	4,003	4,000	2,002	4,000	<b>4,010</b>	
430 Miscellaneous	666	300	77	300	<b>300</b>	-
433 Dues and Subscriptions	625	400	95	800	<b>800</b>	
441 Credit Card fees	254	200	131	400	<b>400</b>	-
500 Capital Outlay (General)	-	-	-	-	<b>-</b>	-
						Budget Amount & % Increase (Decrease)
<b>Total Building Inspections</b>	<b>\$ 331,387</b>	<b>\$ 340,047</b>	<b>\$ 160,970</b>	<b>\$ 389,101</b>	<b>\$ 410,458</b>	21,357 5.5%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 872,664</b>	<b>\$ 912,671</b>	<b>\$ 418,666</b>	<b>\$ 1,011,244</b>	<b>\$ 1,056,185</b>	

Fund 101 - General	2019 AUDITED ACTUAL	2019 AMENDED BUDGET	2020 ACTUAL as of 6/30/20	2020 BUDGET	2021 BUDGET	Comments
<b>PUBLIC SERVICES</b>						
<i>DEPARTMENT 43000 - PUBLIC SERVICES (includes budget for Park Maintenance)</i>						
102 Seasonal Staff	-	-	3,846	20,255	<b>36,590</b>	Summer Seasonal-90%/Winter Seasonal-100%
103 Part Time Staff	24,970	22,120	-	16,425	<b>9,504</b>	PT P.S. Tech(general)-50%
108 Full-Time Salaries	266,353	256,516	120,296	263,890	<b>235,995</b>	P.S. Director-50%/P.S. Admin Asst-50%
117 Overtime Salaries	12,184	12,123	3,692	12,123	<b>12,548</b>	55% of total Public Services personnel/Admin Assistant
121 PERA	22,313	20,148	9,224	21,933	<b>19,354</b>	same allocations as salaries
122 FICA and Medicare	22,172	22,243	9,967	23,920	<b>22,540</b>	same allocations as salaries
130 Employer Contributions-H.S.A.	5,208	5,000	2,486	7,500	<b>6,750</b>	
131 Employer Paid Health	43,020	42,916	21,340	46,406	<b>37,412</b>	same allocations as salaries
135 Employer Paid Other	1,896	2,000	851	2,000	<b>2,000</b>	Payroll Service
140 Unemployment	324	-	345	-	<b>-</b>	
150 Worker's Comp	19,443	20,937	-	19,626	<b>20,607</b>	assuming 5% increase
200 Office Supplies	711	1,500	98	1,200	<b>1,000</b>	
201 Safety Compliance	2,927	5,500	2,036	5,500	<b>8,070</b>	Safe Assure (split w/8 depts) - \$1,000, safety equipment,
208 Training and Instruction	1,012	2,800	555	2,800	<b>2,800</b>	

Fund 101 - General	2019 AUDITED ACTUAL	2019 AMENDED BUDGET	2020 ACTUAL as of 6/30/20	2020 BUDGET	2021 BUDGET	Comments
<b>PUBLIC SERVICES (continued)</b>						
211 Chemicals	10,152	14,000	11,641	14,000	<b>15,000</b>	Parks weed control, fert and seed
212 Motor Fuels	15,668	9,500	3,780	10,000	<b>10,000</b>	Split 50% PS 16.8% W/S/SS Downtown flowers
217 Operating Supplies	4,718	6,500	1,746	6,500	<b>6,500</b>	Small tools/equip, hardware, misc supplies (split WA/SW/
220 Repair/Maint & Parts- Equipment	17,529	12,000	13,657	14,000	<b>15,000</b>	Most shared with W/S/SS/PW - 25% each
308 Other Professional Services	2,935	5,500	3,739	6,500	<b>5,000</b>	Asset Management / Work Orders Marco support 10% of \$80,000
309 Computer Maintenance	2,991	3,000	4,900	4,000	<b>8,000</b>	Computer: hardware, software,
316 Emergency Mgmt./Civil Defense	2,768	-	2,735	4,000	<b>4,500</b>	Maint contract
321 Telephone / Internet	1,962	2,800	901	2,800	<b>2,000</b>	Split 25% W/S/SS/PS
331 Travel Expenses	1,115	1,800	18	1,800	<b>2,000</b>	
361 Liability Insurance	2,450	2,093	2,419	2,696	<b>2,540</b>	assuming 5% increase
362 Property Insurance	19,229	9,210	24,678	21,152	<b>25,912</b>	assuming 5% increase
363 Auto Insurance	3,366	2,807	3,861	3,703	<b>4,054</b>	assuming 5% increase
381 Electric Utilities	6,611	5,500	3,578	5,800	<b>6,100</b>	Public Svcs Building - 50% Fire, 50% PS
383 Gas Utilities	3,575	5,000	1,761	5,000	<b>5,000</b>	Public Svcs Building - 50% Fire, 50% PS
384 Refuse/Garbage Disposal	1,329	5,000	615	3,500	<b>3,500</b>	50% of PS , City Park Pick-up
387 Street Lighting	40,702	38,000	18,412	38,000	<b>40,000</b>	
388 Signal Lights	2,838	2,500	933	2,500	<b>3,000</b>	

## Fund 101 - General

Description	2019 AUDITED ACTUAL	2019 AMENDED BUDGET	2020 ACTUAL as of 6/30/20	2020 BUDGET	2021 BUDGET	Comments
389 Bulk Ice Control for Streets	29,229	20,000	23,146	28,000	<b>28,000</b>	Bulk salt price are lower
391 Street Sign Maintenance	5,327	8,000	500	8,000	<b>7,000</b>	Reflective Sign Program
399 Trail Maintenance	75	9,000	-	9,000	<b>9,000</b>	Mill and Overlay, Patching, crack sealing



Fund 101 - General	2019 AUDITED ACTUAL	2019 AMENDED BUDGET	2020 ACTUAL as of 6/30/20	2020 BUDGET	2021 BUDGET	Comments
<b>RECREATION</b>						
<i>DEPARTMENT 45100 - RECREATION</i>						
103 Part Time Staff	-	-	-	-	-	
112 Full Time Salaries	-	-	-	-	-	
121 PERA	-	-	-	-	-	
122 FICA and Medicare	-	-	-	-	-	
131 Employer Paid Health	-	-	-	-	-	
135 Employer Paid Other	-	-	-	-	-	
150 Worker's Comp	-	-	-	-	-	
200 Office Supplies	-	-	-	-	-	
201 Safety Compliance	-	-	-	-	-	
207 Computer Supplies	-	-	-	-	-	0
208 Training & Instruction	-	-	-	-	-	
210 Operating Supplies	1,532	3,000	-	3,500	<b>3,500</b>	Community Events
321 Telephone	-	-	-	-	-	
322 Postage	-	-	-	-	-	-

Fund 101 - General	2019 AUDITED ACTUAL	2019 AMENDED BUDGET	2020 ACTUAL as of 6/30/20	2020 BUDGET	2021 BUDGET	Comments
<b>PARKS &amp; RECREATION (continued)</b>						
331 Travel Expense	-	-	-	-	-	
340 Advertising	-	-	-	-	-	
361 Liability Insurance	-	-	-	-	-	
362 Property Insurance	-	-	-	-	-	
404 Office Equip/Software Maint	-	-	-	-	-	
415 Equipment Rental	-	-	-	-	-	
430 Miscellaneous	51,250	51,250	-	51,250	<b>66,611</b>	Chaska Shared Services Agreement
441 Credit Card fees	-	-	-	-	-	
500 Capt'l Outlay (General)	-	-	-	-	-	
720 Operating Transfers	-	-	-	-	-	Moved to General Government
						Budget Amount & % Increase (Decrease)
<b>Total Parks &amp; Recreation</b>	<b>\$ 52,782</b>	<b>\$ 54,250</b>	<b>\$ -</b>	<b>\$ 54,750</b>	<b>\$ 70,111</b>	15,361 28.1%
<b>TOTAL RECREATION</b>	<b>\$ 52,782</b>	<b>\$ 54,250</b>	<b>\$ -</b>	<b>\$ 54,750</b>	<b>\$ 70,111</b>	

Fund 101 - General	2019 AUDITED ACTUAL	2019 AMENDED BUDGET	2020 ACTUAL as of 6/30/20	2020 BUDGET	2021 BUDGET	Comments
<b>Department 49300 - Transfers</b>						
700 Transfers	-	-	-	-	-	
720 Operating transfers out	363,732	61,500	-	-	-	
<b>Total Transfers</b>	<b>363,732</b>	<b>61,500</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	
<b>Total General Fund Expenditures</b>	<b>\$ 2,812,249</b>	<b>\$ 2,535,720</b>	<b>\$ 1,165,207</b>	<b>\$ 2,702,543</b>	<b>\$ 3,007,787</b>	Budget Amount & % Increase (Decrease) 305,244 11.3%
<b>Department 47000 - Debt Service</b>						
600 2010A Refunding	-	234,947	-	184,102	184,102	Streets, EQCert, Fire Station
600 2011A G.O. Bond	-	-	-	-	106,717	Levi Griffin Rd.
600 2013A G.O. Bonds	-	113,014	-	115,954	118,497	4th, P-Lines, JCP Trail
600 2015A G.O Bonds	-	114,817	-	112,717	110,617	DWTN East - EQCert
600 2015 B Refunding	-	64,177	-	66,907	69,479	Refunding
600 2017A G.O. Bonds	-	106,015	-	103,653	106,540	DWTN West
600 2018A G.O. Bonds	-	373,414	-	376,620	297,401	City Hall
600 2019B GO Bonds	-	-	-	221,858	220,226	2019 Streets / E-Cert
<b>Total Debt Service</b>	<b>\$ -</b>	<b>\$ 1,006,384</b>	<b>\$ -</b>	<b>\$ 1,181,811</b>	<b>\$ 1,213,579</b>	31,768 2.7%
<b>Total Gen Fund &amp; Debt Svc</b>	<b>\$ 2,812,249</b>	<b>\$ 3,542,104</b>	<b>\$ 1,165,207</b>	<b>\$ 3,884,354</b>	<b>\$ 4,221,366</b>	