

**DUNDAS CITY COUNCIL  
REGULAR MEETING AGENDA  
Monday, October 25, 2021  
7:00 p.m. Dundas City Hall**

- 1. Call to Order/Pledge Allegiance**
- 2. Roll Call:** Mayor Glenn Switzer; Councilors Larry Fowler, Luke LaCroix, Grant Modory, Luke Swartwood
- 3. Public Forum**
- 4. Approval of Agenda\***  
**Motion by \_\_\_\_\_, second by \_\_\_\_\_**
- 5. Consent Agenda**  
*(All items on the Consent Agenda are considered routine and have been made available to the City Council at least two (2) days in advance of the meeting. The items will be enacted in one motion. There will be no separate discussion of these items unless a council member or citizen so requests, in which event the item will be removed from this agenda and considered in normal sequence.)*
  - a. Regular Minutes of October 11, 2021\*
  - b. Bituminous Materials Pay Voucher No.1\* - \$43,344.34
  - c. Disbursements\* - \$120,639.59**Motion by \_\_\_\_\_, second by \_\_\_\_\_**
- 6. Old Business**
- 7. Ordinances and Resolutions**
- 8. New Business**
- 9. Reports of Officers, Boards and Committees**
  - a. City Attorney
  - b. City Engineer\*
  - c. City Administrator
  - d. Mayor, Councilors and Committees
- 10. Announcements**
  - a. City Council Meeting – Mondays: November 8 and 22 at 7:00 pm at City Hall
  - b. Park and Recreation Advisory Board – Tuesday, November 9 at 7:00 p.m. City Hall
  - c. City Hall CLOSED Thursday, November 11 Veterans Day
  - d. Planning Commission – Thursday, November 18 at 7:00 pm City Hall
  - e. EDA Meeting – Monday, November 22 at 6:30 p.m. at City Hall
- 11. Work Session**
  - a. Draft Long Term Financial Plan\*
  - b. Draft Water and Sewer Rate Study\*
  - c. Proposed 2022 Enterprise Fund Budgets 2022\*
- 12. Adjourn**

**DUNDAS CITY COUNCIL  
REGULAR MEETING MINUTES**

**Monday, October 11, 2021**

**7:00 p.m. Dundas City Hall**

**UNOFFICIAL MINUTES**

Present: Mayor Glenn Switzer; Councilors: Larry Fowler, Grant Modory, Luke LaCroix

Absent: Councilor Luke Swartwood

Staff Present: City Engineer Dustin Tipp, Administrator Jenelle Teppen, Deputy Clerk Linda Ripka

**CALL TO ORDER/PLEDGE ALLEGIANCE**

Mayor Switzer called the Council meeting to order at 7:00 p.m. A quorum was present.

**PUBLIC FORUM** - No public input.

**APPROVAL OF AGENDA**

**Motion by Modory, second by Fowler, to approve agenda with the addition of Recruiting a Part-time Police Officer under New Business. Motion Carried Unanimously (MCU)**

**PRESENTATION**

Monica Heil of WSB – Northfield/Dundas Wastewater Agreement

Heil presented an update of the actions taken by staff since being notified by the City of Northfield Dundas is exceeding the limits set in the Wastewater Agreement between the two cities. She reported the Agreement was originally adopted in the late 90's, amended in 2001, and does not contemplate any increased population growth in Dundas. Heil reviewed a map showing where sampling and testing have been done to attempt to pinpoint areas of high concentration. She stated Northfield is applying to PCA to increase the flow capacity of their Wastewater Treatment Plant, and if approved it will allow additional flow from Dundas in the short-term; however, in the long-term the two cities should consider amending the wastewater agreement. Heil stated staff will continue to work with Northfield on the agreement and wastewater issues.

**CONSENT AGENDA**

**Motion by Fowler, second by LaCroix, to approve the consent agenda as follows:**

**Regular Minutes of September 27, 2021;**

**Resolution 2021-30 Designating 2022 Polling Precinct Locations for the City of Dundas; and Disbursements - \$117,271.41. MCU**

**OLD BUSINESS** – No old business brought before Council.

**ORDINANCES AND RESOLUTIONS** – No Ordinance or Resolution brought before Council.

**NEW BUSINESS**

Consider Approving a Park Survey

Administrator Teppen presented draft of a survey on parks and park amenities for purposes of future park planning, which was reviewed by the Parks and Recreation Advisory Board. She stated the intention is to send out a postcard to every City address with a QR code to scan and also have available online to complete. Discussion followed with direction to ensure it is clear the City is seeking feedback on the entire park system as well as specifically Tower Park. No action by Council; staff will do another draft.

Consider Recruiting for Part-Time Officer Position

Administrator Teppen stated due to the pending resignation of a current parttime officer, staff is seeking authorization to advertise and recruit for the open position.

**Motion by Modory, second by Fowler, to authorize staff to begin the recruiting process to fill an open part-time police officer position. MCU**

REPORTS OF OFFICERS, BOARDS AND COMMITTEES

City Engineer – Dustin Tipp

Tipp reviewed areas of his report recently updated: BMI's invoice on hold due to completion of work and will be meeting with the contractor; contacted Menards regarding issue of right of entry; concepts and cost estimated being updated regarding Co Rd 1 and Hwy 3 pedestrian crossing with an upcoming meeting with Rice County; sidewalk poured on Railway Street South to finalize the missing gap; and upcoming meetings with Northfield on further review and compliance with wastewater agreement.

City Administrator – Jenelle Teppen

Teppen announced local business Cannon Valley Maker will be having an open house on Sunday, October 17 from 1 to 4 pm.

Mayor, Councilors and Committees

Mayor Switzer expressed concern on a recent Northfield Area Fire Rescue Service event involving the breakdown of a fire vehicle on its way to having a maintenance checkup. He stated the repair was estimated at \$60,000 and expressed concern on the way the repair expense was approved without authorization from the Board or notification to board members of this event. It was approved by the Fire Chief and after further inquiry it was reported the funding will come from the current budget reserve. Mayor Switzer stated there still is a lack of proper oversight as he caught an expense for the Fire Relief Association in with NAFRS bills. He stated at the next NAFRS meeting on October 28, there needs to be addressed lack of being informed and procedure for approving all invoice and capital expenses.

ADJOURN

**Motion by Fowler, second by LaCroix, to adjourn the meeting at 8:11 p.m. MCU**

Submitted by:

Attest:

\_\_\_\_\_  
Jenelle Teppen, City Administrator

\_\_\_\_\_  
Glenn Switzer, Mayor



**MEMORANDUM**

To: Honorable Mayor and City Council  
Dundas, Minnesota

From: Dustin M. Tipp, P.E.  
City Engineer

Date: October 25, 2021

Re: Pay Voucher No. 1  
Hester Street Mill & Overlay

**Introduction**

The Contractor for the Hester Street Mill & Overlay project, Bituminous Materials, has completed work to date as documented on the attached pay voucher and is requesting payment. Retainage will be held until punch list items are addressed, including the tack coat that was tracked on the concrete driveway at 307 Hester Street West. Tack Coat will be reassessed in the spring, at which point if punch list items are complete, Final Payment will be made We have also attached a detailed breakdown showing how the quantities of specific contract items changed from the original bid to the work completed to date.

**Background**

The amount due for Payment No. 1 is calculated as follows:

Original Contract Amount	\$ 44,995.00
Work Completed to Date	\$ 45,625.62
Less Retainage (5%)	\$ 2,281.28
<u>Less Previous Payments</u>	<u>\$ 0</u>
Amount Due Payment No. 1	\$ 43,344.34

**Fiscal Impact**

The final contract amount is about 1.4% higher than the original contract amount. The original bid was based on estimated quantities. As with most City roadway contracts, the Contractor is paid at their bid unit price for the actual quantity of work completed.

**Alternatives**

1. Motion to Approve Pay Voucher No. 1 to Bituminous Materials in the total amount of \$43,344.34.
2. Do not approve Pay Voucher No. 1.

**Staff Recommendation**

Alternative No. 1: Motion to Approve Pay Voucher No. 1 to Bituminous Materials in the total amount of \$43,344.34.

The work represented on the attached application for payment has been completed in accordance with the bid documents for the project. It is the recommendation of the City Engineer to approve Pay Voucher No. 1 as presented.

**Attachments**

1. Pay Voucher No. 1

# PAYMENT APPLICATION

Application Number: 1

For Period Ending: 7/24/2021

To: D3052  
CITY OF DUNDAS  
216 RAILWAY ST N  
PO BOX 70  
DUNDAS MN 55019-0070

From: Bituminous Materials, LLC  
P. O. Box 246  
680 NW 24th St.  
Faribault MN 55021

Project: HESTER STREET MILL & OVERLAY

Project Number: 2122

Owner Project Number:

Contract Summary	
Original Contract Amount:	44,995.00
Changes Amount:	0.00
Total Contract Amount:	45,625.62
Completed To Date:	45,625.62
Retainage To Date:	0.00
Completed Less Retainage:	45,625.62
Less Previous Application:	0.00
<b>Current Payment Due:</b>	45,625.62
<b>Current Payment Due Plus Tax:</b>	45,625.62
<b>Balance To Finish:</b>	0.00

## Contractor's Certification

I hereby certify that the work for which this application is being submitted has been performed or is scheduled to be performed on or before the period ending date. I further certify that this work is in accordance with contract documents.



Signature

7/24/2021

Date

**HESTER STREET MILL & OVERLAY  
CITY OF DUNDAS**

*August 19, 2021*



ITEM	DESCRIPTION	UNITS	UNIT PRICE	CONTRACT QUANTITY	QUANTITY TO DATE	DIFFERENCE	CONTRACT AMOUNT	AMOUNT TO DATE	NET CHANGE
1	MOBILIZATION	LS	\$ 1,500.00	1.00	1.00	0.00	\$ 1,500.00	\$ 1,500.00	\$ -
2	EDGE MILL BITUMINOUS SURFACE	SY	\$ 6.00	1230.00	1,230.00	0.00	\$ 7,380.00	\$ 7,380.00	\$ -
3	BITUMINOUS MATERIAL FOR TACK COAT	GAL	\$ 3.50	160.00	200.00	40.00	\$ 560.00	\$ 700.00	\$ 140.00
4	BITUMINOUS PATCH SPECIAL	SY	\$ 36.00	15.00	15.00	0.00	\$ 540.00	\$ 540.00	\$ -
5	TYPE SP 9.5 WEARING COURSE MIX (3,C) (2" THICK)	TON	\$ 78.00	380.00	386.29	6.29	\$ 29,640.00	\$ 30,130.62	\$ 490.62
6	ADJUST GATE VALVE AND BOX	EACH	\$ 250.00	3.00	3.00	0.00	\$ 750.00	\$ 750.00	\$ -
7	ADJUST FRAME & CASTING MANHOLE	EACH	\$ 775.00	5.00	5.00	0.00	\$ 3,875.00	\$ 3,875.00	\$ -
8	TRAFFIC CONTROL	LS	\$ 750.00	1.00	1.00	0.00	\$ 750.00	\$ 750.00	\$ -
							<b>\$ 44,995.00</b>	<b>\$ 45,625.62</b>	
									<b>\$ 630.62</b>

# DISBURSEMENT REPORT

City of Dundas  
Council Meeting October 25, 2021

DATE	PAYABLE	AMOUNT
10/21/2021	PERA	\$3,781.27
10/21/2021	State of MN Empower Retirement	\$900.00
10/20/2021	MN Dept of Revenue	\$1,255.05
10/13/2021	MN Dept of Revenue - Sales Tax	\$1,595.00
10/12/2021	MN Dept of Labor	\$830.15
10/20/2021	IRS	\$6,241.21
10/21/2021	Payroll PP# 21 Employees	\$18,004.47
	<b>Sub Total Paid Payroll and Sales Liabilities</b>	<b>\$32,607.15</b>
10/25/2021	Bituminous Materials - Pay Voucher No.1	\$43,344.34
10/25/2021	Bill Register - Payment of Invoices	\$44,688.10
	<b>Sub Total Paid Claims and Service Liabilities</b>	<b>\$88,032.44</b>
<b>TOTAL</b>	<b>Payroll/Disbursements October 25, 2021</b>	<b>\$120,639.59</b>



**CITY OF DUNDAS**  
**Payments**

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Current Period: October 2021

Payments Batch 102521ap						\$44,688.10
Refer	0	AEM FINANCIAL SOLUTIONS, LLC				
Cash Payment	E 101-41000-301	Auditing and Acct g Servi	October 21	Accounting Services		\$3,672.50
Invoice	449109	10/1/2021				
Cash Payment	E 225-43150-301	Auditing and Acct g Servi	October 21	Accounting Services		\$282.50
Invoice	449109	10/1/2021				
Cash Payment	E 601-49400-301	Auditing and Acct g Servi	October 21	Accounting Services		\$706.25
Invoice	449109	10/1/2021				
Cash Payment	E 602-49450-301	Auditing and Acct g Servi	October 21	Accounting Services		\$706.25
Invoice	449109	10/1/2021				
Cash Payment	E 603-49500-301	Auditing and Acct g Servi	October 21	Accounting Services		\$282.50
Invoice	449109	10/1/2021				
Transaction Date	10/20/2021	Frandsen Bank	10100	<b>Total</b>		\$5,650.00
Refer	0	AHLMANS				
Cash Payment	E 101-42100-200	Supplies		ammo for police dept		\$359.79
Invoice	152391	10/12/2021				
Transaction Date	10/20/2021	Frandsen Bank	10100	<b>Total</b>		\$359.79
Refer	0	ALDRICH TECNNOLOGY CONSULT				
Cash Payment	E 101-41000-309	EDP, Software and Desig		malwarebytes premium		\$29.99
Invoice	6045	10/11/2021				
Cash Payment	E 101-41000-310	Professional Services		remote/phone support		\$37.50
Invoice	6045	10/11/2021				
Transaction Date	10/20/2021	Frandsen Bank	10100	<b>Total</b>		\$67.49
Refer	0	AMERICAN LEGAL PUBLISHING				
Cash Payment	E 101-41000-309	EDP, Software and Desig		Internet renewal period 11.8.21-11.8.22		\$450.00
Invoice	11360	10/13/2021				
Transaction Date	10/20/2021	Frandsen Bank	10100	<b>Total</b>		\$450.00
Refer	0	BRIDGEWATER TNSP				
Cash Payment	E 101-41910-810	Refunds/Reimbursement		Annexation Reserve District Tax payment for 2020 real estate paid in 2021		\$22,769.24
Invoice	1103	10/7/2021				
Transaction Date	10/20/2021	Frandsen Bank	10100	<b>Total</b>		\$22,769.24
Refer	0	CAMPBELL KNUTSON				
Cash Payment	E 101-41000-304	Legal Fees		General mattter-September		\$325.50
Invoice		9/30/2021				
Transaction Date	10/20/2021	Frandsen Bank	10100	<b>Total</b>		\$325.50
Refer	0	CIVICPLUS				
Cash Payment	E 101-41000-309	EDP, Software and Desig		CivicCMS Standand Annual 9.30-.21-9.29.22		\$1,750.00
Invoice	215143	9/30/2021				
Transaction Date	10/20/2021	Frandsen Bank	10100	<b>Total</b>		\$1,750.00
Refer	0	EPIC ENTERPRISES, INC				
Cash Payment	E 101-42100-440	Cleaning Service		misc services-police and PW		\$28.50
Invoice	15490	9/30/2021				
Cash Payment	E 101-43100-440	Cleaning Service		misc services-police and PW		\$28.50
Invoice	15490	9/30/2021				
Transaction Date	10/20/2021	Frandsen Bank	10100	<b>Total</b>		\$57.00

**CITY OF DUNDAS**  
**Payments**

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Refer	0	<u>EPIC ENTERPRISES, INC</u>	-				
Cash Payment	E 101-45200-440	Cleaning Service	Misc Services- Ball Park September 2021			\$129.90	
Invoice	15494	9/30/2021					
Transaction Date	10/20/2021		Frandsen Bank	10100	<b>Total</b>	\$129.90	
Refer	0	<u>JOHNSON-REILAND BUILDERS</u>	-				
Cash Payment	G 101-22001	Erosion Control Deposit	erosion fee release-permit 6712			\$1,500.00	
Invoice		10/15/2021					
Transaction Date	10/20/2021		Frandsen Bank	10100	<b>Total</b>	\$1,500.00	
Refer	0	<u>K MICHAELS HOMES</u>	-				
Cash Payment	G 101-22001	Erosion Control Deposit	erosion fee release-permit 7205			\$1,500.00	
Invoice		10/15/2021					
Transaction Date	10/20/2021		Frandsen Bank	10100	<b>Total</b>	\$1,500.00	
Refer	0	<u>LAMPERTS</u>	-				
Cash Payment	E 101-45200-400	Repairs and Maintenan	lumber for park bridge			\$3,200.00	
Invoice	986194	9/1/2021					
Transaction Date	10/20/2021		Frandsen Bank	10100	<b>Total</b>	\$3,200.00	
Refer	0	<u>LUZ CLEANING SERVICE</u>	-				
Cash Payment	E 101-41000-440	Cleaning Service	September cleaning			\$300.00	
Invoice	3721	10/7/2021					
Transaction Date	10/20/2021		Frandsen Bank	10100	<b>Total</b>	\$300.00	
Refer	0	<u>MCMA</u>	-				
Cash Payment	E 101-41000-433	Dues and Subscriptions	05/2021-04/2022 - MCMA membership renewal			\$113.42	
Invoice							
Transaction Date	10/20/2021		Frandsen Bank	10100	<b>Total</b>	\$113.42	
Refer	0	<u>MELIZA, DUANE</u>	-				
Cash Payment	E 101-43100-330	Travel	mileage reimbursement			\$46.96	
Invoice							
Cash Payment	E 101-45200-330	Travel	mileage reimbursement			\$6.70	
Invoice							
Cash Payment	E 601-49400-330	Travel	mileage reimbursement			\$48.30	
Invoice							
Cash Payment	E 602-49450-330	Travel	mileage reimbursement			\$32.20	
Invoice							
Transaction Date	10/20/2021		Frandsen Bank	10100	<b>Total</b>	\$134.16	
Refer	0	<u>MENARDS, INC</u>	-				
Cash Payment	E 601-49400-200	Supplies	supplies			\$6.23	
Invoice	16899	9/29/2021					
Transaction Date	10/20/2021		Frandsen Bank	10100	<b>Total</b>	\$6.23	
Refer	0	<u>MENARDS, INC</u>	-				
Cash Payment	E 101-42100-200	Supplies	supplies			\$5.35	
Invoice	16907	9/29/2021					
Transaction Date	10/20/2021		Frandsen Bank	10100	<b>Total</b>	\$5.35	
Refer	0	<u>METERING &amp; TECH SOLUTIONS</u>	-				
Cash Payment	E 601-49400-210	Supplies/Water Meter, Et	E-series plastic meters			\$2,736.00	
Invoice	20608	10/13/2021					

**CITY OF DUNDAS**  
**Payments**

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Current Period: October 2021

Transaction Date	10/20/2021	Frandsen Bank	10100	<b>Total</b>	<b>\$2,736.00</b>
Refer	0 MINNESOTA VALLEY TESTING LA -				
Cash Payment	E 601-49400-310 Professional Services	Coliform & Mo Chlorine Report			\$42.00
Invoice	1111520	10/11/2021			
Transaction Date	10/20/2021	Frandsen Bank	10100	<b>Total</b>	<b>\$42.00</b>
Refer	0 MN PEIP -				
Cash Payment	G 101-21712 Life Insurance	Health Insurance -November			\$10.35
Invoice	1126335	10/10/2021			
Cash Payment	G 101-21711 Dental Insurance	Health Insurance -November			\$82.04
Invoice	1126335	10/10/2021			
Cash Payment	G 101-21706 Hospitalization/Medical Ins	Health Insurance -November			\$1,416.64
Invoice	1126335	10/10/2021			
Transaction Date	10/20/2021	Frandsen Bank	10100	<b>Total</b>	<b>\$1,509.03</b>
Refer	0 ROBERT MCNEARNEY CUSTOM H -				
Cash Payment	G 101-22001 Erosion Control Deposit	erosion fee release-permit 7207			\$1,500.00
Invoice		10/15/2021			
Transaction Date	10/20/2021	Frandsen Bank	10100	<b>Total</b>	<b>\$1,500.00</b>
Refer	0 BENNY H. SVIEN -				
Cash Payment	E 101-42400-311 Bldg Permit Expense	building fees			\$9.04
Invoice	021-1008	10/8/2021			
Cash Payment	E 101-42400-312 Plan Review Expense	building fees			\$0.50
Invoice	021-1008	10/8/2021			
Cash Payment	E 101-42400-314 Mechanical Permit Expen	building fees			\$2.26
Invoice	021-1008	10/8/2021			
Transaction Date	10/20/2021	Frandsen Bank	10100	<b>Total</b>	<b>\$11.80</b>
Refer	0 BENNY H. SVIEN -				
Cash Payment	E 101-42400-311 Bldg Permit Expense	Permit #4188			\$1.88
Invoice		10/18/2021			
Cash Payment	E 101-42400-312 Plan Review Expense	Permit #4188			\$40.71
Invoice		10/18/2021			
Transaction Date	10/20/2021	Frandsen Bank	10100	<b>Total</b>	<b>\$42.59</b>
Refer	0 BENNY H. SVIEN -				
Cash Payment	E 101-42400-311 Bldg Permit Expense	Permit #7215			\$23.14
Invoice		10/19/2021			
Cash Payment	E 101-42400-312 Plan Review Expense	Permit #7215			\$501.33
Invoice		10/19/2021			
Cash Payment	E 101-42400-315 Plumbing Permit Expens	Permit #7215			\$2.33
Invoice		10/19/2021			
Cash Payment	E 101-42400-314 Mechanical Permit Expen	Permit #7215			\$1.80
Invoice		10/19/2021			
Transaction Date	10/20/2021	Frandsen Bank	10100	<b>Total</b>	<b>\$528.60</b>

CITY OF DUNDAS  
Payments

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Current Period: October 2021

Fund Summary

	10100 Frandsen Bank
101 GENERAL FUND	\$39,845.87
225 STORM SEWER	\$282.50
601 WATER	\$3,538.78
602 SEWER	\$738.45
603 REFUSE	\$282.50
	<hr/>
	\$44,688.10

Pre-Written Checks	\$0.00
Checks to be Generated by the Computer	\$44,688.10
Total	<hr/>
	\$44,688.10



**City of Dundas**  
**Public Works Staff Meeting / City Engineer Update 10/20/21**

**October 21, 2021**  
**Agenda**

*The City Administrator, Public Works Director, and City Engineer meet at least monthly to plan and review projects and tasks, and to discuss public works matters of all types. The agenda used for the most recent Public Works staff meeting forms the basis for the updates that are provided to the City Council. Following is the most recent Public Works staff meeting agenda with notes added.*

1. 2021 Street Maintenance

- On 6/14/21 the City Council accepted the Hester Street M&O quotes and awarded the contract to Bituminous Materials Inc. (BMI) for the quote amount of \$44,995. BMI completed the bituminous overlay on 7/23/21; **BMI's invoice not approved at the 8/23/21 City Council meeting. Tack needs to be cleaned off the driveway at 307 Hester Street W before approving final payment. 10/13/21 Contractor met on site to discuss tack coat removal. Both parties agreed to wait until spring of 2022 to reassess condition. 5% retainage will be held on payment until punch list items are complete.**
- 7/12/21 the City Council awarded the contract for Pavement Marking within the seal coat areas to Seykora Striping. This work has been completed.
- 9/28/21 BMI provided quotes to complete the Bridge Street/2<sup>nd</sup> and other minor patching. **10/18/21 BMI completed the patch work.**

2. 2022 Sidewalk/Trail Improvements

- ECRT North-south connection along 1st Street North.
  - Given the time of year, current prices and contractor availability, the 2021 Sidewalk/Trail Improvements project will be combined with the Memorial Park Improvements project and Staff will be issuing a request for quotes for construction in early 2022.
  - Drainage improvements will be made at the low point of 1<sup>st</sup> Street and Everett Street.
  - From the ECRT trail connection to Hester Street, a striped pedestrian/bike lane will be installed in the street with no parking signs on the west side of 1<sup>st</sup> Street. A trail in the boulevard will not be installed.
  - Striping of a crossing of Hester Street at 1st Avenue will be coordinated with Rice County. The existing pedestrian ramp on the SW corner of the intersection will be expanded for better access to 1<sup>st</sup> street to the southwest.
  - A striped bike lane will be added in the street on the west side of 1<sup>st</sup> street, extending from Hester Street to Memorial Park.
  - **10/20/21 A concept plan for the improvements was reviewed by Staff.**

3. 2021 Storm Sewer Maintenance

- Hester Street
  - On the south side of Hester Street between the Menard and City ponds; the storm sewer outlet from 3<sup>rd</sup> Street will be extended, and the pond side slopes flattened in this area.

- 8/6/21 Menard Inc. indicated their legal staff are still reviewing the City's request to obtain a right of entry onto their property to complete this work. ***10/19/21 Staff is working with Menards to obtain the right of entry to perform the work.***
  - 8/10/21 we talked to Menard facilities staff to coordinate pond maintenance; Menard indicated they have no immediate plans for mowing/cleaning their pond area.
  - NE corner of Hester Street W. and Depot Street N. Existing structure in place. Casting will be removed and replaced with correct casting. ***10/7/21 Staff sent out a request for quotes for the work to be completed in October.***
  - On the SE corner of Schilling Drive N. and CSAH 1 there is a buried structure, this will be located and adjusted to grade. ***10/7/21 Staff sent out a request for quotes for the work to be completed in October.***
  - Modification work to the catch basin near the Dundas Dome driveway. Structure cannot be lowered. Lower grade around casting and structure and rip rap area. Regrade from road and Dundas Dome swale to improve drainage with the possible addition of a concrete flume from street to catch basin. Work will be done in 2022 with potential sidewalk project.
  - The structure near the Menard driveway was adjusted with a previous project.
4. 2023 Street Lighting
- On Railway Street down to West Avenue; and including lights at each end of the pedestrian bridge over the Cannon River.
  - Updated pricing will be requested from the supplier.
  - As part of the project, the existing poles at City Hall will re-located to the Railway Street/Memorial Park area and shorter (16') poles will be installed.
5. Comprehensive Transportation Planning
- 8/9/21 Staff met with Bridgewater Township officials to discuss the road policy/plan referenced in the OAA. Township officials indicated they would submit initial drafts based on the discussion in September. ***10/19/21 BWT has submitted initial drafts for staff review. A meeting is scheduled with BWT for 10/27/21***
  - The scope of a planning study to facilitate corridor safety for 115th Street between CSAH 20 and CSAH 22 will be developed. Initial project funding has been identified in the draft CIP.
  - 4/12/21 the City Council approved a resolution in support of Rice County preparing a planning Study of Decker Avenue from TH 19 to CSAH 1. Rice County expects to issue an RFP for this Study in 2021.
6. CSAH 1/TH 3 Pedestrian Crossing
- The scope includes a crossing of CSAH 1 connecting the existing trail near the PRV to the sidewalk on Stafford Road North; and pedestrian connections west along the south side of CSAH 1 to Cannon Road. WSB will develop more detailed preliminary alignments for these connections for County and MnDOT review.
  - A portion of the \$121,900 capital expenditure budgeted for Sidewalk/Trail in 2021 is to further preliminary design of these crossing concepts.
  - 6/25/21 WSB met on site with the owner of the Self Storage Dundas to review alignment options within the public right of way.
  - ***10/5/21 concepts and cost estimates are being updated. Will review concept with Rice County on 10/20/21***

## 7. ECRT Parking Lot

- An aggregate base parking area is proposed to be created at the ECRT on the NE corner of 1st Street N / Everett Street.
- Project is in the 2023 CIP
- ***Staff contacted the DNR and they would welcome the addition of the parking lot but do not hold any formal interest in the land use of that area. Direction was given to notify Northfield of any improvements***

## 8. Forest Avenue

- Based on recent soil borings, extensive pavement repair has been included in the draft CIP, future construction which will likely include pavement reclamation and a bituminous overlay. The pavement rehabilitation needs of Forest Avenue will be reviewed again in the spring of 2022; mill and overlay needs for Depot Street may become a higher priority.

## 9. Memorial Park

- Given the time of year, current prices and contractor availability, the 2021 Sidewalk/Trail Improvements project will be combined with the Memorial Park Improvements project and Staff will be issuing a request for quotes for construction in early 2022.
- The City has concluded a berm will not be placed around the field.
- Staff met on site to review the scope of the proposed roadway/trail improvements now that the play area is in.
- ***The City plans to eliminate a segment of sidewalk along the west side of 1<sup>st</sup> Street S. (south of Hamilton Street). The parking lot will be reconfigured in this area to have parallel parking stalls. A trail will be added for access to the pavilion and play area.*** Improvements will be made to the roads and trails to improve access to residents and maintenance crews. This will be reviewed with the Duke's prior to implementation.
- ***10/20/21 A concept plan for the improvements was reviewed by Staff.***

## 10. Mill Town Trail Head

- 8/18/21 the sculpture committee will be convened to review the estimated costs and identify next steps.
- The sculpture will be re-set then cleaned in 2021.

## 11. Northfield Wastewater Treatment

- 4/26/21 Dundas received a letter from the City of Northfield regarding TSS loadings.
- The City's goal is to implement whatever changes are necessary (pre-treatment, etc.) to adhere to the current Wastewater Agreement in the shortest amount of time possible.
- WSB has reviewed the Dundas TSS levels as compared to typical levels for municipal effluent. Findings indicate that although the City's loadings have surpassed the discharge limits set by the agreement, the per capita loadings show that the loadings of the City's wastewater are consistent with typical municipal effluent parameters.
- Four pre-treatment options are being considered; based on the most recent preliminary cost estimates, the total costs to implement pre-treatment could be significant. To discuss pre-treatment, and provide additional background on all TSS issues, WSB Water/Wastewater staff will attend a future City Council meeting.
- On 7/22/21 the MPCA indicated the City should submit an Engineering Report or Facility Plan to MPCA so a determination can be made regarding the need for the City to obtain a State Disposal System (SDS) permit for the disposal of solids from the pretreatment equipment.

- The City has received new portable effluent sampling equipment; a sampling plan has been prepared and is actively being implemented by Public Works.
- Modifications to the west sanitary sewer lift station, and the meter station will also be considered.
- In response to an MPCA permit update request from Dundas, on 8/9/21 Northfield staff indicated they “are getting clarity on one item related to TSS from Jacobs Engineering Group related to the Average Monthly TSS loading. This ties back to our agreement with Dundas, and want to make sure we have the updated amount before we send to the MPCA for an amendment to our permit”.
- Staff will maintain regular contact with the MPCA and City of Northfield regarding these issues and will provide a verbal update on agreement compliance issues at each City Council meeting.
- Staff is performing testing throughout the City to gather additional information.
- **Meeting was held with City of Northfield on 10/5/21 and 10/11/21**
  - *Discussed variations in sampling data and sampling locations between Dundas and Northfield.*
  - *Held Preliminary discussions on amending the 2001 agreement.*
  - *Northfield is requesting an increase in discharge limits from the MPCA which would also increase the limits from Dundas from the limits previously defined in the 2001 agreement.*
  - *Staff has identified an area within the City sewer system to investigate further. Lines will be cleaned and retested to see if testing results are impacted.*
  - *Meeting will be scheduled with the PCA for the week of October 25<sup>th</sup>.*

## 12. Public Works Tasks

- Around the Stoneridge Hill, Millstone, and Schilling Park storm ponds; PW staff will install small permanent signs on every other lot line at the pond easement in 2021 at the drainage easement/City property limits for future reference. WSB will send a letter to residents notifying them that WSB will be surveying around the pond. Signs have been received from EFA/Safety Signs so the letter will be issued, and the easements staked.
- The storm water code and fees are under review, including sump pump connection requirements. Staff met with Andrew Albers to discuss his concerns regarding the amount of City fees he pays and research he has done on fee options.
- A pavement management document is being prepared based on past actions and bituminous pavement conditions.
- The City received an inquiry regarding converting the Access Road west of TH 3 between CSAH 1 and Hester Street to a public street; a draft policy will be prepared for reviewing these types of requests.
- For a future UPRR/Hester Street sidewalk crossing, the retaining wall at 236 Railway Street will need to be relocated.
- 7/8/21 Rice County agreed to erect signs where the existing trail crosses CSAH 78 south of Mill Towns Road; the City will provide MMUTCD compliant signs. **10/20/21 staff has ordered signage and expects delivery this week. Work will be coordinated with Rice County to get the signs installed.**
- Mill Town Trail crossing at railroad damaged from railroad maintenance. 9/22/21 DNR and Northfield are actively working to resolve the issue.

## 13. Regional Storm Water and Wetland

- This will be the next storm water pond cleaning project; the focus for work at the regional pond will be clearing trees/brush and removing sediment. A future study will be done to quantity treatment capacity and service area for the pond.



#### 14. Tower Park Improvements

- 6/17/21 City Staff met to discuss a survey to solicit input from residents on park amenities.
- Draft survey questions have been reviewed by Park and Rec Advisory Board and comments have been received.
- ***10/20/21 Staff is working to revise the Tower Park survey based on council comments.***

#### 15. Two Year Warranty Inspections

- City Hall Site and Utility Improvements (Swenke Ims); the Maintenance Bond expires on 10/12/22.
- Warranty inspections have been completed for the 2019 projects; Swenke will be contacted about one small settlement on Stafford Road North

#### 16. Water Supply Plan

- On 7/16/21 the MnDNR notified cities in areas of the state with Severe Drought conditions that public water systems must implement the conservation actions described in their Water Supply Plans.
- The drought status for Dundas will be monitored, and additional water conservation resources will be made available on the City website. As of 9/28/21, Rice County has been upgraded from having “Moderate Drought” conditions to “Abnormally Dry” conditions.

#### 17. Water Towers

- At the east tank, some interior repairs will be needed in 2021; the west tank is also due for a routine inspection. Work is expected to be completed the weeks of 9/23/21 and 9/30/21.
- ***10/20/21 inspection of the west tank has been completed..***

#### 18. Wellhead Protection Plan (WHP)

- On 3/24//21 a WHPP implementation kickoff meeting was held with MRWA.

#### 19. AT&T East tower antenna modification

- 8/24/20 AT&T’s proposed 4th Amendment to the antenna lease was approved by the City Council.
- ***10/8/21 Escrow check has been received by City. Staff is reviewing submittals.***

#### 20. Bridgewater Heights PUD

- A final punch list for the project has been prepared and sent to the Developer. ***Developer has completed punch list work. Staff will review on site with Developer.***
- Bituminous wear course has been placed on Bridgewater Parkway, west of Tower Avenue.

#### 21. Bridgewater Heights Annexation Area Concept Plan

- 2/18/21 the Planning Commission considered the concept plan and provided feedback.
- 3/11/21 the City received a letter from the Bridgewater Township attorney objecting to the annexation; the City responded.

#### 22. Cannon River Valley Estates

- Punch list to be prepared after all work has been completed.
- ***Developer completed concrete walk along Railway Street.***

23. Dundas Dome Site

- A request for an extension of the completion date for parking lot work was approved by the City Council on 10/12/20.

24. Stoneridge Hills 2nd

- 7/20/21 a drainage report and supporting information was submitted for City review. On 8/3/21 the City received a revised drainage report; on 8/9/21 the City forwarded drainage comments to the developer's engineer.
- On 8/6/21 the City Planner forwarded a letter to the developer indicating their land use application was incomplete for review.
- 9/29/2021 developer submitted revised drainage report and supporting information for review City review.

25. Tower Heights

- Easement vacations, the Final Plat, and the Development Agreement were approved by the City Council at their 5/10/21 meeting.
- Curb and gutter, and the bituminous base course, has been placed.
- Concrete barriers at Highland Parkway, on the north side of 115th Street, have been placed by Bridgewater Township. On 7/20/21 the developer was reminded to communicate to their subcontractors, suppliers, builders, and others, that these barricades are not to be moved, or removed, for even a short amount of time. The only exception is for emergency vehicles.
- 8/12/21 a LOC reduction was authorized.
- 10/6/21 a LOC reduction was authorized.

26. West Avenue Apartments

- 6/8/20 the City Council approved the Comprehensive Plan Amendment, Preliminary and Final Plat; the PUD Preliminary and Final Plan; Building and Site Plan; a Planned Unit Overlay District; and the Development Agreement.
- 8/4/20 the developer signed the Development Agreement and the storm water agreement.

27. Industrial Zone – 600 Railway Street South

- ***Staff prepared a concept plan of street and utility improvements and is working on a preliminary cost estimate. Information will be presented at the EDA meeting on 11/22/21***



CITY OF DUNDAS, MINNESOTA  
LONG TERM PLAN

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Presented October 25, 2021  
**Prepared by AEM Financial Solutions, LLC**

City of Dundas, Minnesota  
 Long Term Plan  
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INTRODUCTORY SECTION

City of Dundas, MINNESOTA  
LONG TERM PLAN



*AEM Financial Solutions™*

October 25, 2021

Honorable Mayor and City Council  
City of Dundas  
100 Railway Street N  
Dundas, Minnesota 55019

### **Introduction**

As discussed in prior communications to the City Council, we have been preparing a 2021 - 2026 long term plan (the Plan) for the City of Dundas, Minnesota (the City) that is intended to give a big picture view of the status now and five years from now. We have measured and projected operations, capital and debt for the City based on assumptions made by management. The assumptions made by Management are as follows:

### **Assumptions**

- Normal operating expenses will increase by a three percent inflation rate. Operating revenues will increase by a three percent rate. Utility rates are assumed based on the most recent utility rate analysis. Annual review of the City's utility rate analysis is strongly suggested to provide estimates for future revenue and recommendations for future rate increases needed to support operations, debt, and capital in the enterprise funds.
- The General fund tax levy increases at an average of 3.52 percent beginning in 2022.
- Debt or interfund loan financing is assumed for projects if the capital fund reserves are not positive.

### **Assumptions with Future Action - Debt Service**

- Fund 300 (Series 2013A G.O. Street Reconstruction Bonds and 2013A GO CIP Bonds) will levy approximately \$116,674 in taxes annually through 2026 to provide adequate cash flow to repay the debt.
- Fund 304 (Series 2018A GO Bonds) will levy approximately \$61,296 in taxes annually through 2026 to provide adequate cash flow to repay the debt.
- Fund 305 (Series 2020A GO Bonds) will levy approximately \$143,100 in taxes annually through 2026 to provide adequate cash flow to repay the debt.
- Fund 306 (Series 2022A GO Bonds) will levy approximately \$123,638 in taxes, starting in 2023, annually through 2026 to provide adequate cash flow to repay the debt. This a new and estimated debt issuance, thus the actual amount levied per year is an estimate provided by Baker Tilly Municipal Advisors.

### **Assumptions with Future Action - Capital Funds**

- Fund 401 Capital Projects Fund will transfer remaining funds to other appropriate capital funds by end of year 2021 and will become an inactive fund at 12/31/2021.
- Fund 408 City Hall Construction Fund will transfer remaining funds to other appropriate capital funds by end of year 2021 and will become an inactive fund at 12/31/2021.
- Fund 410 Public Works Capital Outlay Fund is projected to have an estimated annual levy of \$44,543 from 2022-2024, for the replacement of public works equipment and infrastructure. This fund is also projected to require transfers totaling \$108,999 in 2023 from the Parks & Recreation Capital Outlay fund to finance planned capital equipment purchases.
- Fund 425 Public Safety Capital Outlay Fund is projected to have an estimated annual levy of \$13,531 from 2022-2026, for the replacement of public safety equipment.
- Fund 426 Parks & Recreation Capital Outlay Fund is projected to have an estimated annual levy of \$40,826 in 2023 and 2024, for the replacement of parks & recreation equipment and infrastructure. This fund is also projected to require transfers totaling \$47,278 in 2024 from the Public Works Capital Outlay fund to finance planned capital equipment purchases.
- Fund 225 Stormwater includes revenue growth assumed based on discussion with management.
- Fund 601 Water includes revenue growth assumed based on the most recent utility rate analysis. For 2022, a 3% increase to water utility rates is recommended to ensure adequate cash reserves are met. For 2022, an impact to residents' utility bill of a \$0.91 increase is estimated for the increase in water rates. We recommend the City Council analyze utility rates on an annual basis.
- Fund 602 Sewer includes revenue growth assumed based on the most recent utility rate analysis. For 2022, an 4% increase to sewer utility rates is recommended to ensure adequate cash reserves are met. For 2022, an impact to residents' utility bill of a \$1.71 increase is estimated for the increase in sewer rates. We recommend the City Council analyze utility rates on an annual basis.
- Fund 603 Refuse includes revenue growth assumed based on discussion with management.

## Key Highlights

- The annual tax levy for the General fund is set each year to cover the cost of operations without decreasing from the previous year.
- The average annual total levy increase is 7.28 percent during the 5-year period of 2022-2026. This increase includes levy increases for the General Fund, EDA, capital projects and debt service.
- The tax levy is projected to increase from \$1.38 million to \$1.55 million over the duration of this Plan. The anticipated increase in tax capacity will offset some of this increase in terms of future projected tax rate. The estimated tax rate is projected to increase to 55.83% in 2022 and 57.85% in 2023 and remain at an average of 57.87% over the remaining duration (2024-2026) of this Plan.
- A pay-as-you go methodology was applied to the capital needs projected in the Plan. Levies were increased to support future capital needs and to avoid issuance of debt in future years. To provide stabilization in the tax rate and utility rates, however, debt was modeled into the Plan for 2022 and 2023 improvements in the amount of \$1.5 million. The first interest payment for the new bond issue is projected to be due 8/1/2023 and the first principal payment is projected to be due 2/1/2024.

Annual review of the City's utility rates is strongly recommended to further analyze rates and ensure that adequate working capital and reserves are in place for future infrastructure needs.

The Plan is based on several assumptions prepared by Management and should be revisited on an annual basis to ensure the assumptions align with specific performance. Assumptions related to revenue, growth and expenditures should be given close review on an annual basis, as actual performance will vary from the results modeled in this report.



FINANCIAL SECTION

City of Dundas, MINNESOTA  
LONG TERM PLAN

City of Dundas, Minnesota  
 Schedule of Property Taxes Levied and Tax Rates  
 For the Years Ended December 31, 2020 (Actual) and 2021 to 2026 (Estimated)

		2020	2021	2022	2023	2024	2025	2026
		Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
		Amounts	Amounts	Amounts	Amounts	Amounts	Amounts	Amounts
<b>Property Taxes Levied for General Purposes</b>								
101	General	\$ 1,144,650	\$ 872,261	\$ 972,274	\$ 966,757	\$ 986,093	\$ 1,005,815	\$ 1,025,931
235	EDA	-	-	34,840	35,537	36,248	36,972	37,712
	<i>Subtotal</i>	<u>1,144,650</u>	<u>872,261</u>	<u>1,007,114</u>	<u>1,002,294</u>	<u>1,022,341</u>	<u>1,042,787</u>	<u>1,063,643</u>
<b>Property Taxes Levied for Capital</b>								
410	Public Works Capital Outlay	-	40,000	40,000	46,351	47,278	-	-
425	Public Safety Capital Outlay	-	-	13,000	13,260	13,525	13,796	14,072
426	Parks & Rec. Capital Outlay	-	-	-	40,000	41,651	-	-
	<i>Subtotal</i>	<u>-</u>	<u>40,000</u>	<u>53,000</u>	<u>99,611</u>	<u>102,454</u>	<u>13,796</u>	<u>14,072</u>
<b>Property Taxes Levied for Debt Service</b>								
300	2013A GO CIP Bonds/2013A GO Street Reconstruction Bonds	-	115,875	118,448	115,613	118,028	115,035	117,044
304	2018A GO Bonds	-	59,441	58,181	62,171	60,701	64,481	62,801
305	2020A GO Bonds	-	143,030	140,352	142,925	145,340	142,347	144,605
306	2022A GO Bonds	-	-	-	47,250	152,250	149,100	145,950
	<i>Subtotal</i>	<u>-</u>	<u>318,345</u>	<u>316,981</u>	<u>367,958</u>	<u>476,318</u>	<u>470,963</u>	<u>470,399</u>
	<b>Total Taxes Levied</b>	<u>1,144,650</u>	<u>1,230,606</u>	<u>1,377,095</u>	<u>1,469,863</u>	<u>1,601,113</u>	<u>1,527,546</u>	<u>1,548,114</u>
<b>Tax Capacity</b>								
	Adjusted net tax capacity	\$ 2,095,587	\$ 2,242,909	\$ 2,466,617	\$ 2,540,616	\$ 2,616,834	\$ 2,695,339	\$ 2,776,199

City of Dundas, Minnesota  
 Schedule of Property Taxes Levied and Tax Rates (Continued)  
 For the Years Ended December 31, 2020 (Actual) and 2021 to 2026 (Estimated)

	2020	2021	2022	2023	2024	2025	2026
	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
	Amounts	Amounts	Amounts	Amounts	Amounts	Amounts	Amounts
<b>Tax Rates</b>							
General	54.62%	38.89%	39.42%	38.05%	37.68%	37.32%	36.95%
Proposed capital levies	0.00%	1.78%	2.15%	3.92%	3.92%	0.51%	0.51%
Scheduled debt levies	0.00%	14.19%	12.85%	12.62%	12.38%	11.94%	11.69%
EDA	0.00%	0.00%	1.41%	1.40%	1.39%	1.37%	1.36%
Proposed debt levies	0.00%	0.00%	0.00%	1.86%	5.82%	5.53%	5.26%
<b>Total City Levy Tax Rate</b>	<b>54.62%</b>	<b>54.87%</b>	<b>55.83%</b>	<b>57.85%</b>	<b>61.19%</b>	<b>56.67%</b>	<b>55.76%</b>
Population	1,627	1,656	1,685	1,715	1,746	1,777	1,809
Taxes per Capita	703.53	743.14	817.06	856.84	917.03	859.60	855.93
Median Home Value (from County)	\$ 226,991	\$ 230,396	\$ 233,852	\$ 237,360	\$ 240,920	\$ 244,534	\$ 248,202
Median Home Taxes (from City)	1148.15	1173.59	1215.40	1281.48	1379.11	1299.53	1300.97
% change from prior year \$'s		2%	4%	5%	8%	-6%	0%
<b>Tax Levy (\$)</b>							
General	\$ 1,144,650	\$ 872,261	\$ 972,274	\$ 966,757	\$ 986,093	\$ 1,005,815	\$ 1,025,931
EDA	-	-	34,840	35,537	36,248	36,972	37,712
Existing Debt	-	318,345	316,981	320,708	324,068	321,863	324,449
Proposed Debt	-	-	-	47,250	152,250	149,100	145,950
Proposed Capital	-	40,000	53,000	99,611	102,454	13,796	14,072
<b>Tax Levy (%)</b>							
General	100%	71%	71%	66%	62%	66%	66%
EDA	0%	0%	3%	2%	2%	2%	2%
Existing Debt	0%	26%	23%	22%	20%	21%	21%
Proposed Debt	0%	0%	0%	3%	10%	10%	9%
Proposed Capital	0%	3%	4%	7%	6%	1%	1%
<b>General Fund Percentage Change in Levy (%)</b>		-24%	11%	-1%	2%	2%	2%

City of Dundas, Minnesota  
 Schedule of Annual Fund Cash Balances  
 For the Years Ended December 31, 2020 (Actual) and 2021 to 2026 (Estimated)

		2020	2021	2022	2023	2024	2025	2026	Trend
		Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	
		Amounts	Amounts	Amounts	Amounts	Amounts	Amounts	Amounts	
<b>GOVERNMENT-TYPE</b>									
<b>General Operations</b>									
101	General	\$ 1,698,124	\$ 737,775	\$ 737,775	\$ 737,775	\$ 737,775	\$ 737,775	\$ 737,775	●
<b>Special Revenue</b>									
201	Gambling Fund	49,493	13,493	33,743	54,398	75,466	96,956	118,875	●
235	EDA	-	-	15,420	30,954	46,599	62,351	78,205	●
	<b>Subtotal</b>	49,493	13,493	49,163	85,352	122,065	159,306	197,080	
<b>Debt Service</b>									
300	2013A GO CIP Bonds/2013A GO Street Reconstruction Bonds	100,369	104,509	113,459	117,183	126,005	129,591	138,137	●
304	2018A GO Bonds	-	1,731	3,081	9,597	10,917	17,392	18,660	●
305	2020A GO Bonds	-	10,111	14,699	24,386	34,087	38,544	48,082	●
306	2022A GO Bonds	-	-	-	2,273	9,618	16,885	24,073	●
	<b>Subtotal</b>	100,369	116,350	131,239	153,438	180,627	202,412	228,951	
<b>Capital Projects</b>									
410	Public Works Capital Outlay	30,311	54,160	1,214,740	-	-	-	-	●
425	Public Safety Capital Outlay	83,641	42,155	55,577	69,393	83,612	98,244	113,298	●
426	Parks & Rec. Capital Outlay	-	405,328	258,891	54,767	-	-	-	●
	<b>Subtotal</b>	113,952	501,643	1,529,208	124,160	83,612	98,244	113,298	
	<b>Total - Governmental-type Funds</b>	1,961,938	1,369,261	2,447,385	1,100,726	1,124,079	1,197,737	1,277,104	
<b>BUSINESS-TYPE</b>									
<b>Enterprise Funds</b>									
225	Storm Water	308,486	279,311	321,861	244,405	290,673	339,595	391,307	●
601	Water	891,570	924,325	892,465	639,753	614,206	592,814	576,070	●
602	Sewer	787,191	850,674	435,312	443,370	418,406	527,933	629,077	●
603	Refuse	91,978	115,944	141,302	168,124	196,485	226,463	258,141	●
	<b>Total - Business-type Funds</b>	2,079,225	2,170,254	1,790,940	1,495,652	1,519,770	1,686,805	1,854,595	
<b>AGENCY FUND</b>									
*	801 Dundas Baseball Association	10,036	-	-	-	-	-	-	N/A
	<b>Total - Agency Funds</b>	10,036	-	-	-	-	-	-	
	<b>Grand Total - City</b>	\$ 4,051,199	\$ 3,539,515	\$ 4,238,326	\$ 2,596,378	\$ 2,643,849	\$ 2,884,542	\$ 3,131,699	

\* Cash balance is anticipated to grow based on market rates.

Trend Indicator



Adequate for reserve levels  
 Adequate as of prior year but balances decrease, watch  
 Below targeted reserve levels and should have a plan to address  
 The fund has events in the future that need addressing now

City of Dundas, Minnesota  
 Outstanding Debt Schedule  
 For the Years Ended December 31, 2020 (Actual) and 2021 to 2026 (Estimated)

Fund	Issue	Original Issue	Issue Date	Maturity Date	Interest Rate	2020	2021	2022	2023	2024	2025	2026
						Actual Balance	Estimated Balance	Estimated Balance	Estimated Balance	Estimated Balance	Estimated Balance	
<b>GOVERNMENT-TYPE</b>												
<i>General Obligation Bonds</i>												
300	2013A GO CIP Bonds	\$ 750,000	9/4/2013	2/1/2029	2.0-3.7 %	\$ 490,000	\$ 440,000	\$ 390,000	\$ 340,000	\$ 290,000	\$ 235,000	\$ 180,000
300	2013A GO Street Reconstruction Bonds	545,000	9/4/2013	2/1/2029	2.0-3.7	360,000	325,000	290,000	250,000	210,000	170,000	130,000
304	2018A GO Bonds	810,000	8/9/2018	2/1/2039	3.0-4.0	790,000	760,000	730,000	700,000	665,000	630,000	590,000
305	2020A GO CIP Bonds	2,145,000	1/16/2020	2/1/2040	2.0-3.0	2,145,000	2,065,000	1,980,000	1,895,000	1,805,000	1,710,000	1,615,000
101	City of Northfield - East Cannon River Trail Loan	119,964	4/5/2016	2/1/2022	2.0	47,985	23,993	-	-	-	-	-
	<i>Total G.O. Bonds</i>	<u>4,369,964</u>				<u>3,832,985</u>	<u>3,613,993</u>	<u>3,390,000</u>	<u>3,185,000</u>	<u>2,970,000</u>	<u>2,745,000</u>	<u>2,515,000</u>
<b>POTENTIAL NEW DEBT</b>												
<i>General Obligation Bonds</i>												
306	2022A GO Bonds	1,500,000				-	-	1,500,000	1,500,000	1,400,000	1,300,000	1,200,000
	<i>Total Potential General Obligation Bonds</i>	<u>1,500,000</u>				<u>-</u>	<u>-</u>	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,400,000</u>	<u>1,300,000</u>	<u>1,200,000</u>
	Total Government-type	<u>5,869,964</u>				<u>3,832,985</u>	<u>3,613,993</u>	<u>4,890,000</u>	<u>4,685,000</u>	<u>4,370,000</u>	<u>4,045,000</u>	<u>3,715,000</u>
<b>BUSINESS-TYPE</b>												
<i>General Obligation Revenue Bonds</i>												
601	2013A GO Refunding Bonds	2,355,000	9/1/2013	2/1/2026	2.0-3.25 %	830,000	700,000	570,000	435,000	295,000	150,000	-
601	2018A GO Bonds	325,000	8/9/2018	2/1/2039	3.0-4.0	320,000	310,000	295,000	280,000	265,000	250,000	235,000
602	2014A GO Revenue Refunding Bonds	845,000	12/11/2014	12/1/2024	0.40-2.25	360,000	270,000	180,000	90,000	-	-	-
602	2016A GO Sewer Revenue Bonds	1,100,000	7/13/2016	11/1/2037	0.90-2.85	960,000	910,000	860,000	810,000	760,000	710,000	660,000
	Total Business-type	<u>4,625,000</u>				<u>2,470,000</u>	<u>2,190,000</u>	<u>1,905,000</u>	<u>1,615,000</u>	<u>1,320,000</u>	<u>1,110,000</u>	<u>895,000</u>
	Total All Funds	<u>\$ 10,494,964</u>				<u>\$ 6,302,985</u>	<u>\$ 5,803,993</u>	<u>\$ 6,795,000</u>	<u>\$ 6,300,000</u>	<u>\$ 5,690,000</u>	<u>\$ 5,155,000</u>	<u>\$ 4,610,000</u>
	Population					1,627	1,656	1,685	1,715	1,746	1,777	1,809
	Debt Per Capita - total					3873.99	3504.91	4031.60	3672.53	3258.93	2900.87	2548.82

City of Dundas, Minnesota  
Transfer Schedule  
For the Years Ended December 31, 2020 (Actual) and 2021 to 2026 (Estimated)

Fund	2020	2021	2022	2023	2024	2025	2026
<b>Transfers In</b>							
101 General	\$ 103,300	\$ 233,900	\$ -	\$ -	\$ -	\$ -	\$ -
300 2013A GO CIP Bonds/2013A GO Street	109,108	-	-	-	-	-	-
304 2018A GO Bonds	48,210	-	-	-	-	-	-
305 2020A GO Bonds	29,044	-	-	-	-	-	-
401 Capital Projects	136,180	723,437	-	-	-	-	-
408 City Hall Construction	-	183,535	-	-	-	-	-
410 Public Works Capital Outlay	-	263,546	-	108,999	-	-	-
426 Parks & Rec. Capital Outlay	-	546,328	-	-	47,278	-	-
<b>Total Transfers In</b>	<b>425,842</b>	<b>1,950,746</b>	<b>-</b>	<b>108,999</b>	<b>47,278</b>	<b>-</b>	<b>-</b>
<b>Transfers Out</b>							
101 General	322,542	1,194,249	-	-	-	-	-
260 Annexation Tax Rebate	103,300	-	-	-	-	-	-
401 Capital Projects	-	725,437	-	-	-	-	-
408 City Hall Construction	-	31,060	-	-	-	-	-
410 Public Works Capital Outlay	-	-	-	-	47,278	-	-
426 Parks & Rec. Capital Outlay	-	-	-	108,999	-	-	-
<b>Total Transfers Out</b>	<b>425,842</b>	<b>1,950,746</b>	<b>-</b>	<b>108,999</b>	<b>47,278</b>	<b>-</b>	<b>-</b>
<b>Net Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

City of Dundas, Minnesota  
 Capital Improvement Plan - Capital Projects Fund 401  
 Schedule of Projected Revenue, Expenditures and Debt

	Capital Project Fund Projected Activity			Capital Project Fund Projected Activity			
	2020 Actual	2021 Estimated	2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated	2026 Estimated
<b>Revenues</b>							
Interest on investments	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other Financing Sources (Uses)</b>							
Transfers in	136,180	723,437	-	-	-	-	-
Transfer out	-	(725,437)	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>136,180</b>	<b>(2,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>136,180</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balances January 1</b>	<b>(136,180)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balances, December 31</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

City of Dundas, Minnesota  
 Capital Improvement Plan - City Hall Construction Fund 408  
 Schedule of Projected Revenue, Expenditures and Debt

	Capital Project Fund Projected Activity			Capital Project Fund Projected Activity			
	2020 Actual	2021 Estimated	2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated	2026 Estimated
<b>Revenues</b>							
<b>Expenditures</b>							
Capital outlay	1,541,651	775	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,541,651</b>	<b>775</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(1,541,651)</b>	<b>(775)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>							
Transfers in	-	183,535	-	-	-	-	-
Transfer out	-	(31,060)	-	-	-	-	-
Bond proceeds	2,145,000	-	-	-	-	-	-
Premium on bonds	51,246	-	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>2,196,246</b>	<b>152,475</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>654,595</b>	<b>151,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balances January 1</b>	<b>(502,895)</b>	<b>151,700</b>	<b>303,400</b>	<b>303,400</b>	<b>303,400</b>	<b>303,400</b>	<b>303,400</b>
<b>Cash Balances, December 31</b>	<b>\$ 151,700</b>	<b>\$ 303,400</b>	<b>\$ 303,400</b>	<b>\$ 303,400</b>	<b>\$ 303,400</b>	<b>\$ 303,400</b>	<b>\$ 303,400</b>



City of Dundas, Minnesota  
 Capital Improvement Plan - Public Works Capital Outlay Fund 410  
 Schedule of Planned Capital Outlay 2021 to 2026

Department	(Optional) City Accounting Code	Year to Replace	Item	Cost	2021	2022	2023	2024	2025	2026
					Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts
Public Works	410-43100-500	2021	Railway Street Lighting - 2021	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	410-43100-500	2021	Plow Truck	240,000	240,000	-	-	-	-	-
Public Works	410-43100-500	2022	Railway Street Lighting - 2022	40,400	-	40,400	-	-	-	-
Public Works	410-43100-500	2022	PW Utility Truck 1 3/4 ton	75,750	-	75,750	-	-	-	-
Public Works	410-43100-500	2022	115th Street Improvements - 2022	252,500	-	252,500	-	-	-	-
Public Works	410-43100-500	2022	Hester Street/TH 3 EVP	11,312	-	11,312	-	-	-	-
Public Works	410-43100-500	2023	Railway Street Lighting - 2023	40,804	-	-	40,804	-	-	-
Public Works	410-43100-500	2023	Forest Street Repair	306,030	-	-	306,030	-	-	-
Public Works	410-43100-500	2023	PW Cold Storage Building	234,623	-	-	234,623	-	-	-
Public Works	410-43100-500	2023	PW Truck	35,704	-	-	35,704	-	-	-
Public Works	410-43100-500	2023	115th Street Improvements - 2023	765,075	-	-	765,075	-	-	-
					<u>\$ 280,000</u>	<u>\$ 379,962</u>	<u>\$ 1,382,236</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

City of Dundas, Minnesota  
 Capital Improvement Plan - Public Works Capital Outlay Fund 410  
 Schedule of Projected Revenue, Expenditures and Debt

	Capital Project Fund Projected Activity				Capital Project Fund Projected Activity			
	2020 Actual	2021 Estimated	2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated	2026 Estimated	
<b>Revenues</b>								
Property taxes	\$ -	\$ 40,000	\$ 40,000	\$ 46,351	\$ 47,278	\$ -	\$ -	
Interest on investments	63	303	542	12,146	-	-	-	
Miscellaneous	23,400	-	-	-	-	-	-	
<b>Total Revenues</b>	<u>23,463</u>	<u>40,303</u>	<u>40,542</u>	<u>58,497</u>	<u>47,278</u>	<u>-</u>	<u>-</u>	
<b>Expenditures</b>								
Capital outlay	-	280,000	379,962	1,382,236	-	-	-	
<b>Total Expenditures</b>	<u>-</u>	<u>280,000</u>	<u>379,962</u>	<u>1,382,236</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>23,463</u>	<u>(239,697)</u>	<u>(339,420)</u>	<u>(1,323,739)</u>	<u>47,278</u>	<u>-</u>	<u>-</u>	
<b>Other Financing Sources (Uses)</b>								
Transfers in	-	263,546	-	108,999	-	-	-	
Transfer out	-	-	-	-	(47,278)	-	-	
Bond proceeds	-	-	1,500,000	-	-	-	-	
<b>Total Other Financing Sources</b>	<u>-</u>	<u>263,546</u>	<u>1,500,000</u>	<u>108,999</u>	<u>(47,278)</u>	<u>-</u>	<u>-</u>	
<b>Net Change in Fund Balances</b>	<u>23,463</u>	<u>23,849</u>	<u>1,160,580</u>	<u>(1,214,740)</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Cash Balances January 1</b>	<u>6,848</u>	<u>30,311</u>	<u>54,160</u>	<u>1,214,740</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Cash Balances, December 31</b>	<u>\$ 30,311</u>	<u>\$ 54,160</u>	<u>\$ 1,214,740</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

City of Dundas, Minnesota  
 Capital Improvement Plan - Public Works Capital Outlay Fund 410  
 Schedule of Projected Revenue, Expenditures and Debt - Continued

	<b>Debt Service Fund Related Activity</b>					
	2021 Estimated	2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated	2026 Estimated
Beginning Balance	\$ -	\$ -	\$ -	\$ 2,250	\$ 9,523	\$ 16,718
<b>Revenue</b>						
Property taxes	-	-	47,250	152,250	149,100	145,950
Interest	-	-	-	23	95	167
<b>Total Revenue</b>	-	-	47,250	152,273	149,195	146,117
<b>Expenditures</b>						
Principle	-	-	-	100,000	100,000	100,000
Interest	-	-	45,000	45,000	42,000	39,000
<b>Total Expenditures</b>	-	-	45,000	145,000	142,000	139,000
Ending Balance	\$ -	\$ -	2,250	9,523	16,718	23,835

City of Dundas, Minnesota  
 Capital Improvement Plan - Public Safety Capital Outlay Fund 425  
 Schedule of Planned Capital Outlay 2021 to 2026

Department	(Optional) City Accounting Code	Year to Replace	Item	Cost	2021	2022	2023	2024	2025	2026
					Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts
Public Safety	101-42100-500	2021	Squad Car	\$ 42,322	\$ 42,322	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	101-42100-500	2021	Fire Service Capital Equipment - 2021	13,000	13,000	-	-	-	-	-
Public Safety	101-42100-500	2022	Fire Service Capital Equipment - 2022	13,130	-	13,130	-	-	-	-
Public Safety	101-42100-500	2023	Fire Service Capital Equipment - 2023	13,261	-	-	13,261	-	-	-
Public Safety	101-42100-500	2024	Fire Service Capital Equipment - 2024	13,394	-	-	-	13,394	-	-
Public Safety	101-42100-500	2025	Fire Service Capital Equipment - 2025	14,568	-	-	-	-	14,568	-
Public Safety	101-42100-500	2026	Fire Service Capital Equipment - 2026	14,714	-	-	-	-	-	14,714
					<u>\$ 55,322</u>	<u>\$ 13,130</u>	<u>\$ 13,261</u>	<u>\$ 13,394</u>	<u>\$ 14,568</u>	<u>\$ 14,714</u>

City of Dundas, Minnesota  
 Capital Improvement Plan - Public Safety Capital Outlay Fund 425  
 Schedule of Projected Revenue, Expenditures and Debt

<b>Capital Project Fund Projected Activity</b>	<b>Capital Project Fund Projected Activity</b>						
	2020	2021	2022	2023	2024	2025	2026
	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
<b>Revenues</b>							
Property taxes	\$ -	\$ -	\$ 13,000	\$ 13,260	\$ 13,525	\$ 13,796	\$ 14,072
Interest on investments	-	836	422	556	694	836	982
<b>Total Revenues</b>	-	836	13,422	13,816	14,219	14,632	15,054
<b>Expenditures</b>							
Capital outlay	-	42,322	-	-	-	-	-
<b>Total Expenditures</b>	-	42,322	-	-	-	-	-
<b>Net Change in Fund Balances</b>	-	(41,486)	13,422	13,816	14,219	14,632	15,054
<b>Cash Balances January 1</b>	83,641	83,641	42,155	55,577	69,393	83,612	98,244
<b>Cash Balances, December 31</b>	\$ 83,641	\$ 42,155	\$ 55,577	\$ 69,393	\$ 83,612	\$ 98,244	\$ 113,298

City of Dundas, Minnesota  
 Capital Improvement Plan - Parks & Rec. Capital Outlay Fund 426  
 Schedule of Planned Capital Outlay 2021 to 2026

Department	(Optional) City Accounting Code	Year to Replace	Item	Cost	2021	2022	2023	2024	2025	2026
					Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts
Parks & Recreation	426-45200-500	2021	Video Security / Memorial Park (City Portion)	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -
Parks & Recreation	426-45200-500	2021	Sidewalks/Trails/Various - 2021	80,000	80,000	-	-	-	-	-
Parks & Recreation	426-45200-500	2021	Sculpture Area Improvements	55,000	55,000	-	-	-	-	-
Parks & Recreation	426-45200-500	2022	Memorial Park Vehicle Access Improvements	110,090	-	110,090	-	-	-	-
Parks & Recreation	426-45200-500	2022	Memorial Park Trail Improvements	40,400	-	40,400	-	-	-	-
Parks & Recreation	426-45200-500	2023	Memorial Park Pedestrian Bridge Decking	15,302	-	-	15,302	-	-	-
Parks & Recreation	426-45200-500	2023	Sidewalks/Trails/Various - 2023	51,005	-	-	51,005	-	-	-
Parks & Recreation	426-45200-500	2023	Relocate Dog Park	40,804	-	-	40,804	-	-	-
Parks & Recreation	426-45200-500	2023	Regional Trail Parking Lot	30,603	-	-	30,603	-	-	-
Parks & Recreation	426-45200-500	2024	Tower Park Improvements	77,273	-	-	-	77,273	-	-
Parks & Recreation	426-45200-500	2024	Shelter at Pinnacle Park	15,455	-	-	-	15,455	-	-
Parks & Recreation	426-45200-500	2024	Sidewalks/Trails/Various - 2024	51,515	-	-	-	51,515	-	-
Parks & Recreation	426-45200-500	2025	Trail at Millstone Park	18,731	-	-	-	-	18,731	-
Parks & Recreation	426-45200-500	2025	Shelter at Millstone Park	15,609	-	-	-	-	15,609	-
					<u>\$ 141,000</u>	<u>\$ 150,490</u>	<u>\$ 137,714</u>	<u>\$ 144,243</u>	<u>\$ 34,340</u>	<u>\$ -</u>

City of Dundas, Minnesota  
 Capital Improvement Plan - Parks & Rec. Capital Outlay Fund 426  
 Schedule of Projected Revenue, Expenditures and Debt

	Capital Project Fund Projected Activity				Capital Project Fund Projected Activity		
	2020 Actual	2021 Estimated	2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated	2026 Estimated
<b>Revenues</b>							
Property taxes	\$ -	\$ -	\$ -	\$ 40,000	\$ 41,651	\$ -	\$ -
Interest on investments	-	-	4,053	2,589	547	34,340	-
<b>Total Revenues</b>	-	-	4,053	42,589	42,198	34,340	-
<b>Expenditures</b>							
Capital outlay	-	141,000	150,490	137,714	144,243	34,340	-
<b>Total Expenditures</b>	-	141,000	150,490	137,714	144,243	34,340	-
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	-	(141,000)	(146,437)	(95,125)	(102,045)	-	-
<b>Other Financing Sources (Uses)</b>							
Transfers in	-	546,328	-	-	47,278	-	-
Transfer out	-	-	-	(108,999)	-	-	-
Bond proceeds	-	-	-	-	-	-	-
Sale of Fixed Asset	-	-	-	-	-	-	-
<b>Total Other Financing Sources</b>	-	546,328	-	(108,999)	47,278	-	-
<b>Net Change in Fund Balances</b>	-	405,328	(146,437)	(204,124)	(54,767)	-	-
<b>Cash Balances January 1</b>	-	-	405,328	258,891	54,767	-	-
<b>Cash Balances, December 31</b>	\$ -	\$ 405,328	\$ 258,891	\$ 54,767	\$ -	\$ -	\$ -

City of Dundas, Minnesota  
 Capital Improvement Plan - Storm Water Fund 225  
 Schedule of Planned Capital Outlay 2021 to 2026

Department	(Optional) City Accounting Code	Year to Replace	Item	Cost	2021	2022	2023	2024	2025	2026
					Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts
Storm Water	225-43150-500	2021	Detention Pond Rehabilitation - 2021	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Water	225-43150-500	2023	Detention Pond Rehabilitation - 2023	122,412	-	-	122,412	-	-	-
					<u>\$ 75,000</u>	<u>\$ -</u>	<u>\$ 122,412</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



City of Dundas, Minnesota  
 Capital Improvement Plan - Storm Water Fund 225  
 Statement of Cash Flows

<b>Enterprise Fund Projected Activity</b>	<b>Enterprise Fund Projected Activity</b>						
	2020	2021	2022	2023	2024	2025	2026
	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
<b>Cash Flows from Operating Activities</b>							
Receipts from customers and users	\$ 84,380	\$ 82,500	\$ 82,200	\$ 86,310	\$ 90,626	\$ 95,157	\$ 99,915
Payments to suppliers and employees	(33,822)	(39,175)	(42,450)	(44,573)	(46,802)	(49,142)	(51,599)
	<u>50,558</u>	<u>43,325</u>	<u>39,750</u>	<u>41,737</u>	<u>43,824</u>	<u>46,015</u>	<u>48,316</u>
<b>Cash Flows from Capital and Related Financing Activities</b>							
Acquisition of capital assets	-	(75,000)	-	(122,412)	-	-	-
Special Assessments	415	-	-	-	-	-	-
	<u>415</u>	<u>(75,000)</u>	<u>-</u>	<u>(122,412)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash Flows From Investing Activities</b>							
Investment earnings	2,515	2,500	2,800	3,219	2,444	2,907	3,396
	<u>2,515</u>	<u>2,500</u>	<u>2,800</u>	<u>3,219</u>	<u>2,444</u>	<u>2,907</u>	<u>3,396</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	53,488	(29,175)	42,550	(77,456)	46,268	48,922	51,712
<b>Cash and Cash Equivalents, January 1</b>	254,998	308,486	279,311	321,861	244,405	290,673	339,595
<b>Cash and Cash Equivalents, December 31</b>	<u>\$ 308,486</u>	<u>\$ 279,311</u>	<u>\$ 321,861</u>	<u>\$ 244,405</u>	<u>\$ 290,673</u>	<u>\$ 339,595</u>	<u>\$ 391,307</u>

City of Dundas, Minnesota  
 Capital Improvement Plan - Water Fund 601  
 Schedule of Planned Capital Outlay 2021 to 2026

Department	(Optional) City Accounting Code	Year to Replace	Item	Cost	2021	2022	2023	2024	2025	2026
					Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts
Water	601-49400-500	2023	WM Loop from Millstone Ln to Hester along CR 78	\$ 224,422	\$ -	\$ -	\$ 224,422	\$ -	\$ -	\$ -

City of Dundas, Minnesota  
Capital Improvement Plan - Water Fund 601  
Statement of Cash Flows

	Enterprise Fund Projected Activity				Enterprise Fund Projected Activity		
	2020 Actual	2021 Estimated	2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated	2026 Estimated
<b>Cash Flows from Operating Activities</b>							
Receipts from customers and users	\$ 429,379	\$ 414,068	\$ 410,064	\$ 422,366	\$ 435,037	\$ 448,088	\$ 461,531
Payments to suppliers and employees	(244,045)	(251,366)	(312,741)	(322,124)	(331,787)	(341,741)	(351,993)
	185,334	162,702	97,323	100,242	103,250	106,347	109,538
<b>Cash Flows from Noncapital Financing Activities</b>							
Refunds and reimbursements	195	-	-	-	-	-	-
<b>Cash Flows from Capital and Related Financing Activities</b>							
Acquisition of capital assets	-	-	-	(224,422)	-	-	-
Connection charges	73,510	40,000	41,200	42,436	43,709	45,020	46,371
Special Assessments	561						
Existing principal on debt	(130,000)	(140,000)	(145,000)	(150,000)	(155,000)	(160,000)	(165,000)
Existing interest on debt	(38,697)	(34,405)	(30,005)	(25,430)	(20,705)	(15,830)	(10,617)
	(94,626)	(134,405)	(133,805)	(357,416)	(131,996)	(130,810)	(129,246)
<b>Cash Flows From Investing Activities</b>							
Investment earnings	6,985	4,458	4,622	4,462	3,199	3,071	2,964
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	97,888	32,755	(31,860)	(252,712)	(25,547)	(21,392)	(16,744)
<b>Cash and Cash Equivalents, January 1</b>	793,682	891,570	924,325	892,465	639,753	614,206	592,814
<b>Cash and Cash Equivalents, December 31</b>	\$ 891,570	\$ 924,325	\$ 892,465	\$ 639,753	\$ 614,206	\$ 592,814	\$ 576,070

City of Dundas, Minnesota  
 Capital Improvement Plan - Sewer Fund 602  
 Schedule of Planned Capital Outlay 2021 to 2026

Department	(Optional) City Accounting Code	Year to Replace	Item	Cost	2021	2022	2023	2024	2025	2026
					Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts
Sewer	602-49450-500	2022	Effluent Pre-Treatment	\$ 505,000	\$ -	\$ 505,000	\$ -	\$ -	\$ -	\$ -
Sewer	602-49450-500	2024	LS #2 Rehab	41,212	-	-	-	41,212	-	-
					<u>\$ -</u>	<u>\$ 505,000</u>	<u>\$ -</u>	<u>\$ 41,212</u>	<u>\$ -</u>	<u>\$ -</u>

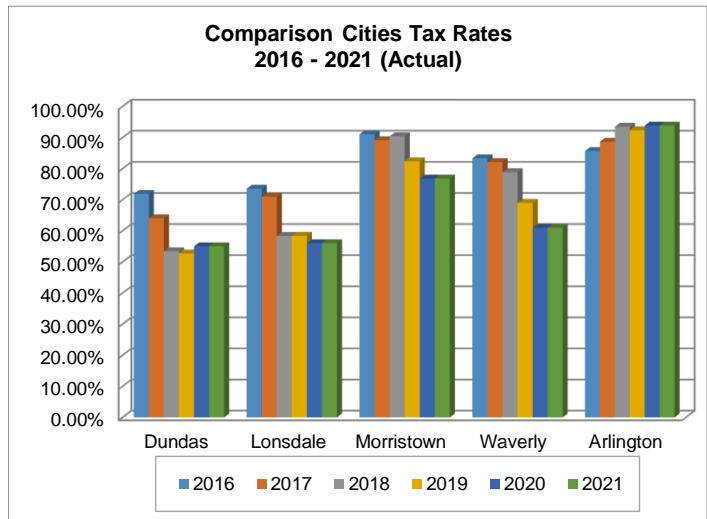
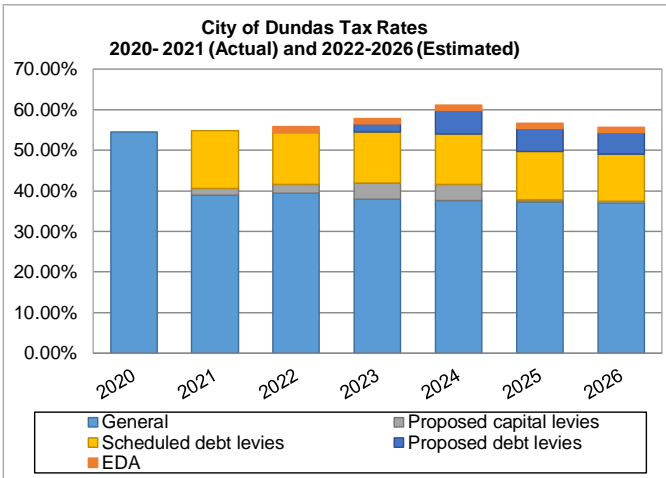
City of Dundas, Minnesota  
Capital Improvement Plan - Sewer Fund 602  
Statement of Cash Flows

	Enterprise Fund Projected Activity			Enterprise Fund Projected Activity			
	2020 Actual	2021 Estimated	2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated	2026 Estimated
<b>Cash Flows from Operating Activities</b>							
Receipts from customers and users	\$ 414,326	\$ 414,386	\$ 464,017	\$ 477,938	\$ 492,276	\$ 502,144	\$ 502,213
Payments to suppliers and employees	(313,127)	(322,521)	(350,444)	(360,957)	(371,786)	(382,939)	(394,427)
	101,199	91,865	113,573	116,981	120,490	119,205	107,786
<b>Cash Flows from Capital and Related Financing Activities</b>							
Acquisition of capital assets	-	-	(505,000)	-	(41,212)	-	-
Intergovernmental revenue	-	87,087	87,087	-	-	-	-
Special assessments	1,648	-	-	-	-	-	-
Connection charges	93,920	50,000	51,500	53,045	54,636	56,275	57,963
Existing principal on debt	(135,000)	(140,000)	(140,000)	(140,000)	(140,000)	(50,000)	(50,000)
Existing interest on debt	(32,043)	(29,405)	(26,775)	(24,145)	(21,095)	(18,045)	(17,245)
	(71,475)	(32,318)	(533,188)	(111,100)	(147,671)	(11,770)	(9,282)
<b>Cash Flows From Investing Activities</b>							
Investment earnings	7,475	3,936	4,253	2,177	2,217	2,092	2,640
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	37,199	63,483	(415,362)	8,058	(24,964)	109,527	101,144
<b>Cash and Cash Equivalents, January 1</b>	749,992	787,191	850,674	435,312	443,370	418,406	527,933
<b>Cash and Cash Equivalents, December 31</b>	\$ 787,191	\$ 850,674	\$ 435,312	\$ 443,370	\$ 418,406	\$ 527,933	\$ 629,077

City of Dundas, Minnesota  
 Capital Improvement Plan - Refuse Fund 603  
 Statement of Cash Flows

<b>Enterprise Fund Projected Activity</b>	<b>Enterprise Fund Projected Activity</b>						
	2020	2021	2022	2023	2024	2025	2026
	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
<b>Cash Flows from Operating Activities</b>							
Receipts from customers and users	\$ 105,694	\$ 110,979	\$ 116,528	\$ 122,354	\$ 128,472	\$ 134,895	\$ 141,640
Payments to suppliers and employees	(83,745)	(87,932)	(92,329)	(96,945)	(101,793)	(106,882)	(112,226)
<b>Net Cash Provided (Used)</b> <b>by Operating Activities</b>	<u>21,949</u>	<u>23,046</u>	<u>24,199</u>	<u>25,409</u>	<u>26,679</u>	<u>28,013</u>	<u>29,414</u>
<b>Cash Flows from Capital and Related Financing Activities</b>							
Special Assessments	564	-	-	-	-	-	-
<b>Cash Flows From Investing Activities</b>							
Investment earnings	718	920	1,159	1,413	1,681	1,965	2,265
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	23,231	23,966	25,358	26,822	28,360	29,978	31,678
<b>Cash and Cash Equivalents, January 1</b>	68,747	91,978	115,944	141,302	168,124	196,485	226,463
<b>Cash and Cash Equivalents, December 31</b>	<u>\$ 91,978</u>	<u>\$ 115,944</u>	<u>\$ 141,302</u>	<u>\$ 168,124</u>	<u>\$ 196,485</u>	<u>\$ 226,463</u>	<u>\$ 258,141</u>

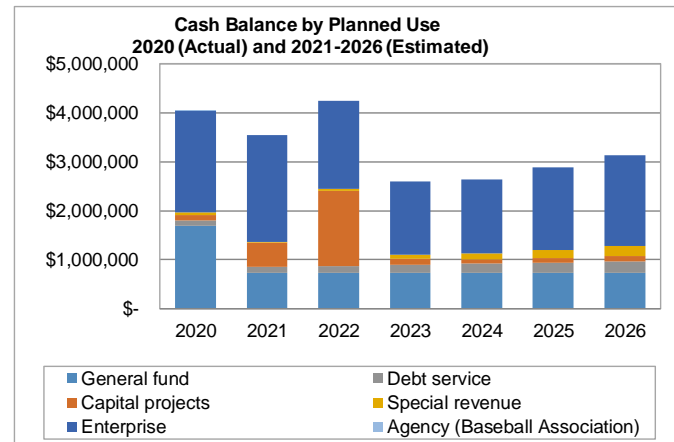
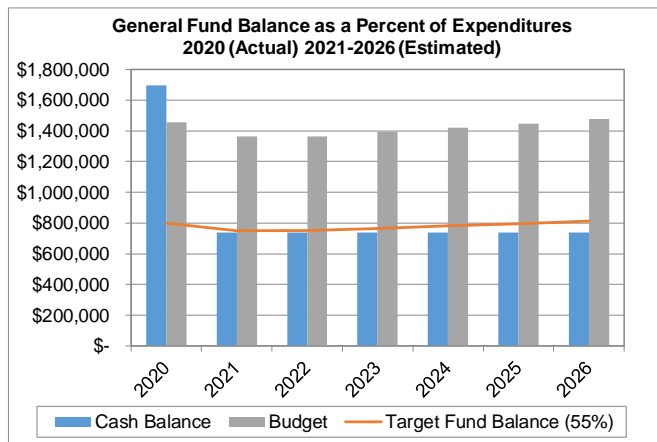
**Tax Rates**



**Tax Rates:**

Tax rates are a function of the levy and total tax base. The city tax rate is computed by dividing the city levy by the taxable tax capacity. Future tax rates are based on the assumption of 3% growth in tax capacity (see Assumptions). Comparable communities are provided for reference.

**General Fund Operations and All Funds Cash Balances**



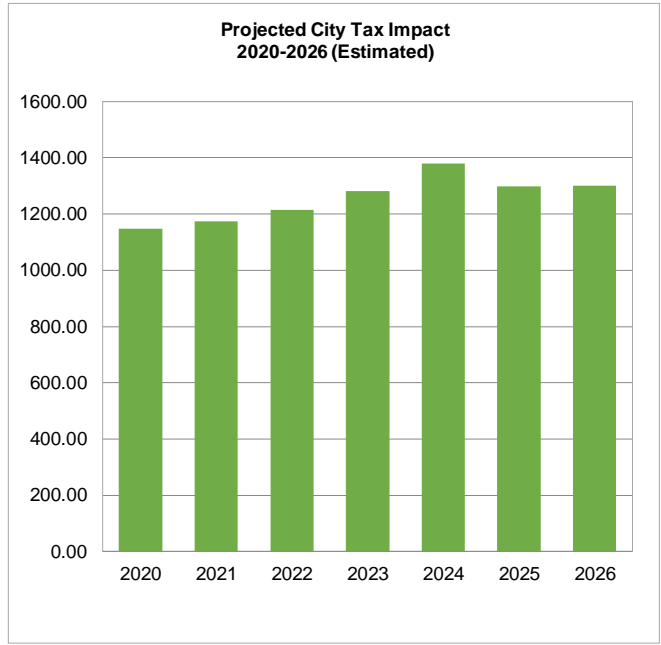
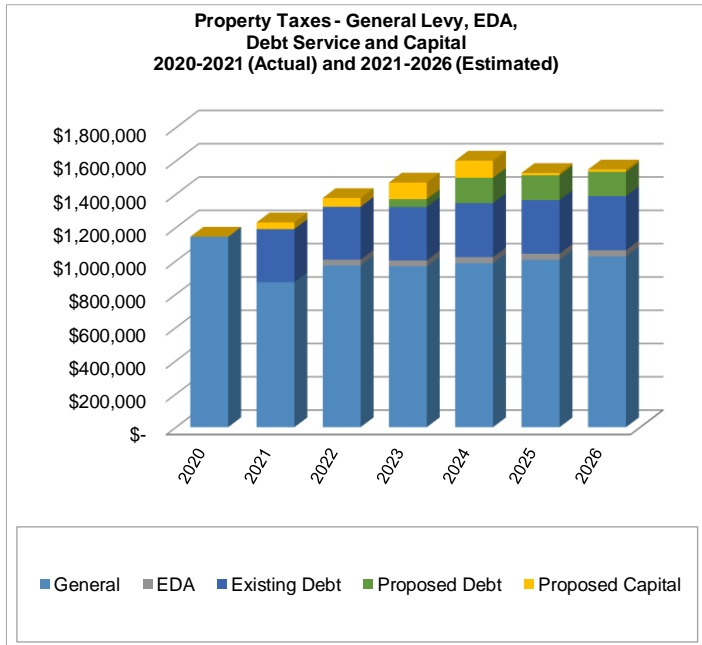
**General Fund Balance as a Percent of Revenue:**

The General fund fund balance should be maintained at a level to provide for adequate working capital reserves. The City of Dundas' General Fund balance policy states that the City will maintain an unassigned fund balance in the General fund of an amount not less than 55% of the next year's budgeted expenditures of the General fund. The MN State Auditor recommends a 35-50% reserve. A 50% reserve is a sufficient target that appears to be an adequate level for Dundas based on revenue and expenditure patterns. The City can build to this target by adding to contingency each year. This can be accomplished by reducing expenditures and maintaining the same level of revenue or increasing tax levy.

**Cash Balance by Planned Use:**

The balances represented in this graph are categorized by the planned use and/or limitations determined by statute.

**Property Taxes by Type**



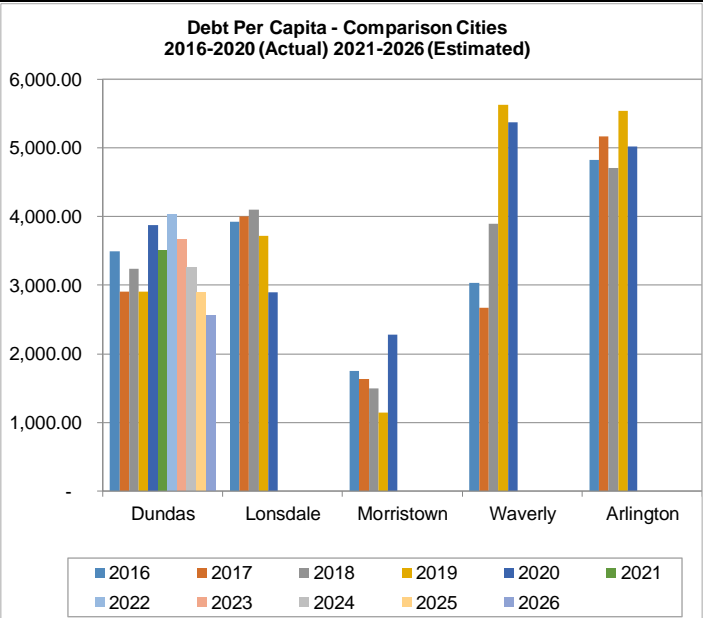
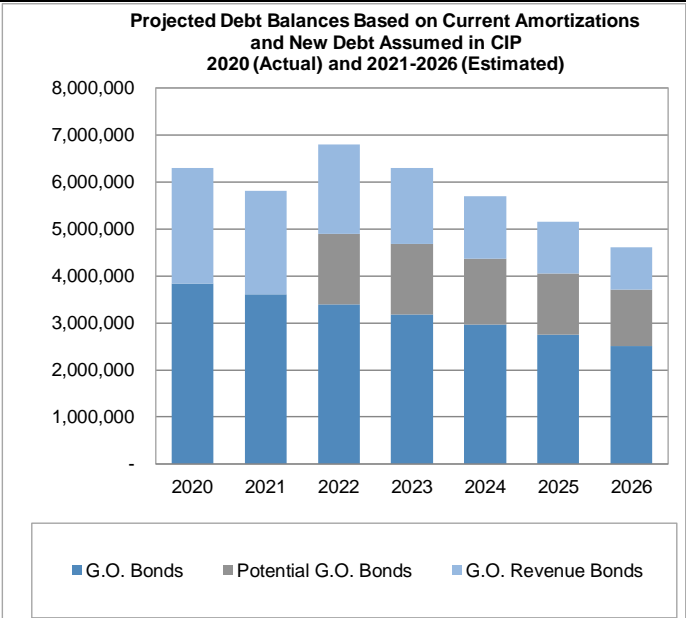
**Percent of Property Taxes - General Levy and Bonds**

This graph highlights the percent of levy by planned use. Increases in the levy are primarily attributed to the growth in scheduled and proposed debt levies and proposed capital levies as well as growth in the City's General levy. The overall city tax burden for a \$227,000 house in 2020 is shown in the graph on the right.

**Projected City Tax Impact - 2020 \$227,000 home**

The overall property tax levy for an average valued house is highlighted above.

**Debt**

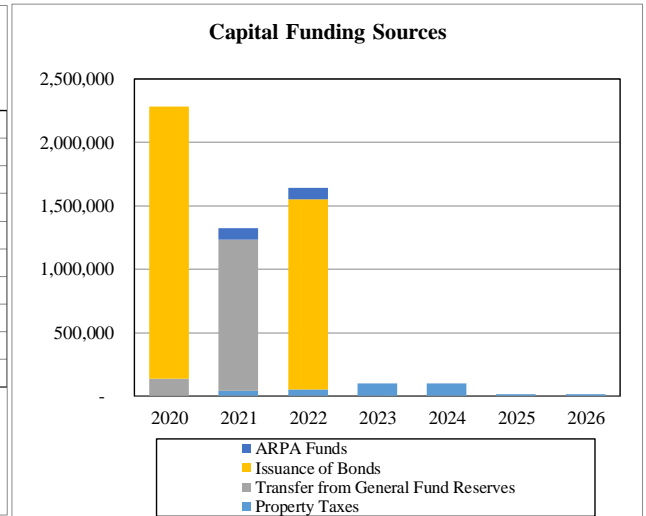
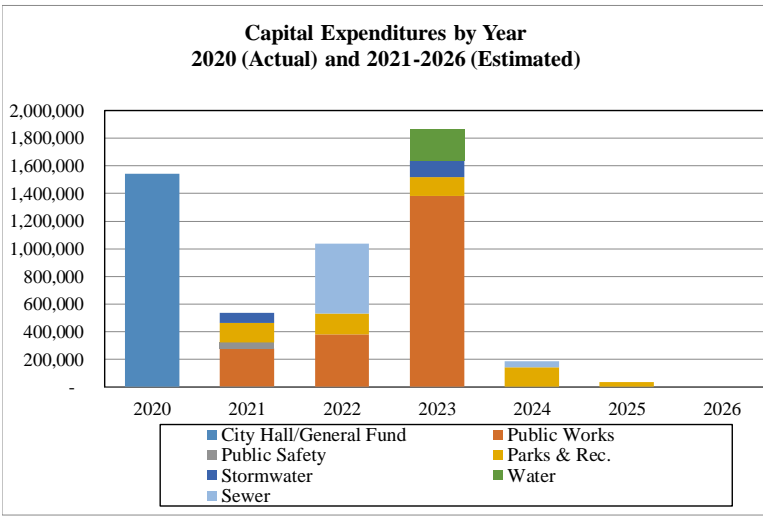


**Debt Balances**

The projected debt portfolio includes issuance of bonds in 2022 for the 115th Street improvement project as well as the Forest Street improvements and Public Works cold storage building in 2022 and 2023. These contemplated projects will result in an increase to the amount of debt outstanding over the life of the Plan.



**Capital**



# Water and Sewer Rate Study

City of Dundas

Dundas, Minnesota

October 20, 2021

City of Dundas, Minnesota  
Water and Sewer Rate Study  
Table of Contents  
October 20, 2021

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Water and Sewer Fund	
Cash Flow Projections	
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INTRODUCTORY SECTION

CITY OF DUNDAS  
DUNDAS, MINNESOTA

City of Dundas, Minnesota  
Water and Sewer Rate Study  
October 20, 2021

**I. Introduction**

The City of Dundas, Minnesota (the City) owns and operates the water and sanitary sewer utilities and is responsible for maintaining the infrastructure to serve the residents. The City has requested assistance presenting water and sewer utility scenarios that portray needed utility rate increases to meet target cash reserves while meeting debt service obligations within the funds.

The City has multiple customer classes. The table below summarize the number of customers by class used for the analysis. Water and Sewer services are billed based on consumption. Billing is done on a monthly basis.

Customer Class	Number of Accounts
Residential - Water	614
Residential - Sewer	612
Commercial - Water	46
Commercial - Sewer	45
Industrial - Water	11
Industrial - Sewer	9
Public - Water	6
Public - Sewer	6
Grand Total	<u>1349</u>

This rate study analyzes the cash flows of the water and sewer utilities of the City. Sources and uses of cash are projected for the years ending December 31, 2021 to December 31, 2026. The study uses the current number and type of accounts to project future revenue at a suggested rate, each year.

Annual capital costs are projected separately for each of the funds for the projection period. The City has a Capital Improvement Plan (CIP) that goes from 2021 to 2026, along with additional information from the City.

The financial projection is based on stabilizing the cash balances in both the water and sewer funds.

- Water is based on billings increased variedly over a number of periods.
- Sewer is based on billings increased variedly over a number of periods

The financial projection is based on billings at the current consumption rate (current state). Expense assumptions are outlined in the assumptions section on the following page and present, to the best of management's knowledge and belief, the City's expected results of cash flows for the projection period if such uses of cash occur. Accordingly, the projection reflects management's judgment, as of the date of this projection, of the expected conditions and the City's expected course of action if such usage and expense totals were attained. The presentation is designed to provide information to the City Council concerning recovery of expenses that might be achieved if rates were adjusted and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. The assumptions disclosed herein are those that management believes are significant to the projection. Furthermore, there will usually be differences between projected and actual results, because events and circumstances frequently do not occur as expected and those differences may be material.

## **II. Assumptions**

### **Water Fund**

- The scenario presented assumes additional increases to the base rate and usage fee for several years to maintain necessary cashflow to support Water's operating fund.
- Operating expense inflation is assumed to be 3%.
- No new growth is anticipated.
- Planned acquisition of capital assets is taken from the City CIP.
- Cash reserve minimum will be set at 100% of the following year's debt service plus 50% of the following years operating expenses and average capital of \$44,884 for water.

### **Sanitary Sewer Fund**

- The scenario presented assumes additional increases to the base rate and usage fee for several years to maintain necessary cashflow to support Sewer's operating fund.
- Operating expense inflation is assumed to be 3%.
- No new growth is anticipated.
- Planned acquisition of capital assets is taken from the City CIP.
- Cash reserve minimum will be set at 100% of the following year's debt service plus 50% of the following years operating expenses and average capital of \$109,242 for sewer.

City of Dundas, Minnesota  
 Water and Sewer Rate Study  
 October 20, 2021

**II. Assumptions (Continued)**

The schedule of the planned capital projects is listed below. The assumption is that the City will be doing these projects at some point during the projection period.

<b>Water</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Water Main Loop from Millstone Ln to Hester along County Road 78	\$ -	\$ -	\$ 224,422	\$ -	\$ -	\$ -
Average annual cost over a 5 year period	\$ 44,884					
<b>Sanitary Sewer</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Effluent Pre-Treatment	\$ -	\$ 505,000	\$ -	\$ -	\$ -	\$ -
Lift Station #2 Rehab	-	-	-	41,212	-	-
Total Sewer Fund Capital	\$ - \$ 505,000 \$ - \$ 41,212 \$ - \$ -					
Average annual cost over a 5 year period	\$ 109,242					

City of Dundas, Minnesota  
Water and Sewer Rate Study  
October 20, 2021

**III. Rate Study Results**

**Water Utility Operating Fund**

*Goal*

The Water fund will maintain a minimum cash reserve sufficient to cover operations and debt service. Minimum cash reserves for the fund refers to the following years' debt service obligations plus 50 percent of estimated operating costs and a \$44,884 average cost of capital reserve.

*Key Observations*

- Best practice is to make annual incremental adjustments to keep pace with inflation of costs.
- Recommended rate increases is the main contributor to cash staying above the minimum cash reserve levels.
- Debt expenditures included at approximately \$87,666 per year and is a major part of fund expenses.

*Rates*

A summary of the current rates and proposed rates are listed below. The table shows annual increases in rates, these increases result in cash flows necessary to maintain the annual minimums. The proposed rates are based on consumption with recommended incremental increases every year for the base and consumption rate.

	<b>Proposed Rates</b>					
<u>Water-Residential</u>	<u>Current</u>	<u>Proposed Rates</u>				
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	
Monthly bill based on 3,000 gallons	\$ 11.49	\$ 11.83	\$ 12.19	\$ 12.56	\$ 12.93	\$ 13.32
Base Fee	\$ 19.00	\$ 19.57	\$ 20.16	\$ 20.76	\$ 21.38	\$ 22.03
Total monthly bill	\$ 30.49	\$ 31.40	\$ 32.35	\$ 33.32	\$ 34.32	\$ 35.35
Monthly \$ increase for a 3,000 gallon user		\$ 0.91	\$ 0.94	\$ 0.97	\$ 1.00	\$ 1.03
 <u>Consumption Rates - Per 1,000 gallons</u>						
0	\$ 3.83	\$ 3.94	\$ 4.06	\$ 4.19	\$ 4.31	\$ 4.44
9,999,999						



City of Dundas, Minnesota  
Water and Sewer Rate Study  
October 20, 2021

**III. Rate Study Results (Continued)**

**Sanitary Sewer Utility Operating Fund**

*Goal*

The Sewer fund will maintain a minimum cash reserve sufficient to cover operations and debt service. Minimum cash reserves for the fund refers to the following years' debt service obligations plus 50 percent of estimated operating costs and a \$109,242 average cost of capital reserve.

*Key Observations*

- Best practice is to make annual incremental adjustments to keep pace with inflation of costs.
- Debt expenditures included at approximately \$66,393 per year and is a major part of fund expenses.
- Recommended rate increases is the main contributor to cash maintaining minimum cash reserves.

*Rates*

A summary of the current rates and proposed rates are listed below. The table shows annual increases in rates, these increases result in cash flows necessary to achieve the annual targets. Inflationary increases allow for necessary cash flow, the proposed rates are based on consumption with recommended incremental increases every year for the base and consumption rate.

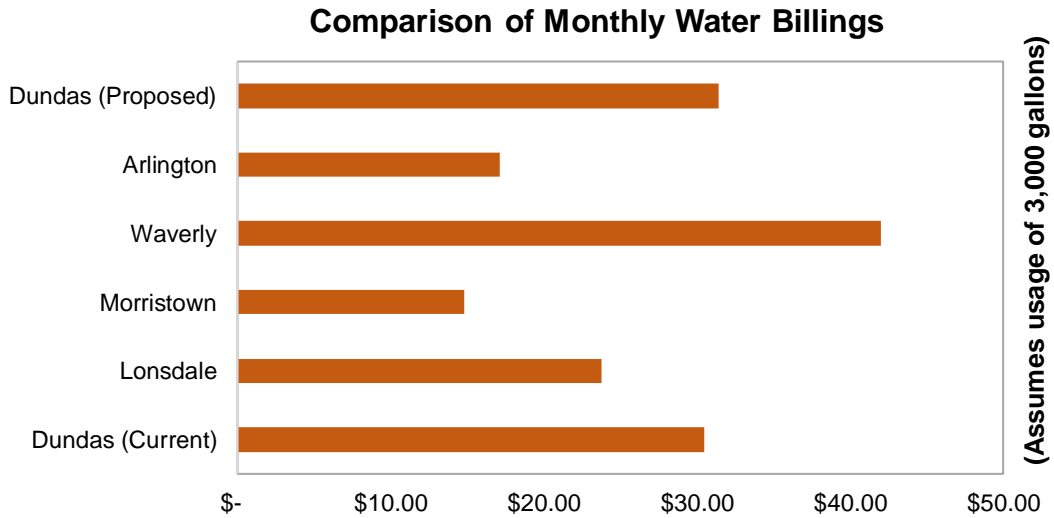
<u>Sewer-Residential</u>	<u>Current</u>	<u>Proposed Rates</u>				
		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Monthly bill based on 3,000 gallons	\$ 25.02	\$ 26.02	\$ 26.80	\$ 27.61	\$ 28.16	\$ 28.16
Base Fee	\$ 17.75	\$ 18.46	\$ 19.01	\$ 19.58	\$ 19.98	\$ 19.98
Total monthly bill	\$ 42.77	\$ 44.48	\$ 45.82	\$ 47.19	\$ 48.13	\$ 48.13
Monthly \$ increase for a 3,000 gallon user		1.71	1.33	1.37	0.94	-
<u>Consumption Rates - Per 1,000 gallons</u>						
0	9,999,999	\$ 8.34	\$ 8.67	\$ 8.93	\$ 9.20	\$ 9.39
		\$ 8.34	\$ 8.67	\$ 8.93	\$ 9.20	\$ 9.39

City of Dundas, Minnesota  
Water and Sewer Rate Study  
October 20, 2021

**III. Rate Study Results (Continued)**

The table below compares Dundas to Lonsdale for a monthly residential bill if average usage is 3,000 gallons.

<b>WATER</b>	
<b>City</b>	<b>Monthly Bill (\$)</b>
Dundas (Current)	\$ 30.49
Lonsdale	23.75
Morristown	14.80
Waverly	42.00
Arlington	17.13
Dundas (Proposed)	31.40

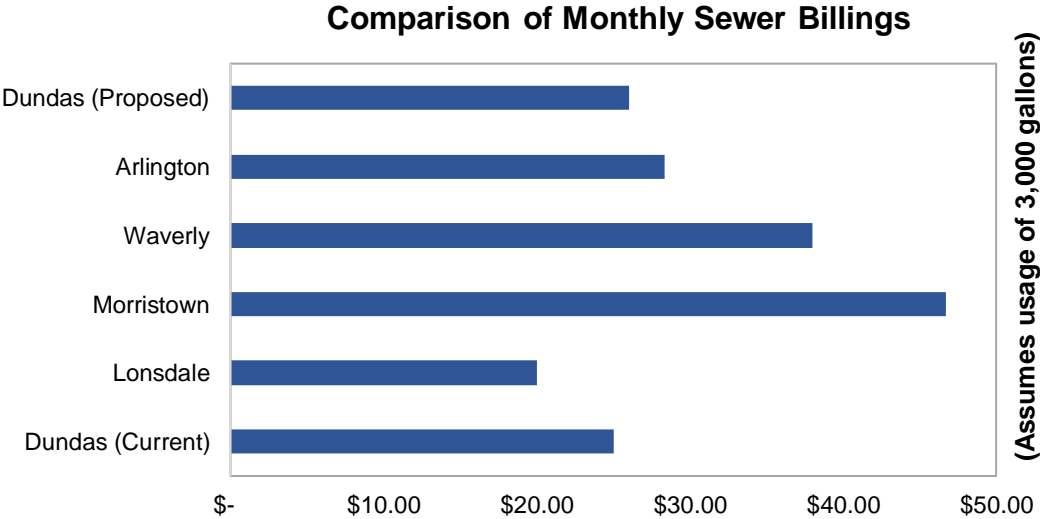


City of Dundas, Minnesota  
 Water and Sewer Rate Study  
 October 20, 2021

**III. Rate Study Results (Continued)**

The table below compares Dundas to Lonsdale for a monthly residential bill if average usage is 3,000 gallons.

<b>SEWER</b>	
<b>City</b>	<b>Monthly Bill (\$)</b>
Dundas (Current)	\$ 25.02
Lonsdale	20.00
Morristown	46.70
Waverly	38.00
Arlington	28.33
Dundas (Proposed)	26.02



SUPPLEMENTARY INFORMATION

CITY OF DUNDAS  
DUNDAS, MINNESOTA

City of Dundas, Minnesota  
Water Fund  
Cash Flow Projections  
For the Years Ending December 31, 2021 Through 2026

	Actual 2020	Estimated 2021	Estimated 2022 3.0%	Estimated 2023 3.0%	Estimated 2024 3.0%	Estimated 2025 3.0%	Estimated 2026 3.0%
<b>Cash Flows from Operating Activities</b>							
Receipts from customers and users	\$ 344,068	\$ 344,068	\$ 337,964	\$ 348,103	\$ 358,546	\$ 369,302	\$ 380,381
Other receipts from operating activities	85,311	70,000	72,100	74,263	76,491	78,786	81,149
Payments to suppliers	(168,921)	(173,989)	(206,261)	(212,449)	(218,823)	(225,387)	(232,149)
Payments to employees	(75,124)	(77,378)	(106,480)	(109,674)	(112,965)	(116,354)	(119,844)
Net cash from operating activities	185,334	162,702	97,323	100,242	103,250	106,347	109,538
<b>Cash Flows from Noncapital Financing Activities</b>							
Refunds and reimbursements	195	-	-	-	-	-	-
Net cash from noncapital financing activities	195	-	-	-	-	-	-
<b>Cash Flows from Capital and Related Financing Activities</b>							
Acquisition of capital assets	-	-	-	(224,422)	-	-	-
Principal paid on long-term debt	(130,000)	(140,000)	(145,000)	(150,000)	(155,000)	(160,000)	(165,000)
Interest paid on long-term debt	(38,697)	(34,405)	(30,005)	(25,430)	(20,705)	(15,830)	(10,618)
Special assessments	561	-	-	-	-	-	-
Connection charges	73,510	40,000	41,200	42,436	43,709	45,020	46,371
Net cash from capital and related financing activities	(94,626)	(134,405)	(133,805)	(357,416)	(131,996)	(130,810)	(129,247)
<b>Cash Flows from Investing Activities</b>							
Interest and dividends received	6,985	4,458	4,622	4,462	3,199	3,071	2,964
Net cash from investing activities	6,985	4,458	4,622	4,462	3,199	3,071	2,964
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	97,888	32,755	(31,861)	(252,711)	(25,548)	(21,391)	(16,745)
<b>Cash and Cash Equivalents, January 1</b>	793,682	891,570	924,325	892,464	639,753	614,205	592,814
<b>Cash and Cash Equivalents, December 31</b>	<b>\$ 891,570</b>	<b>\$ 924,325</b>	<b>\$ 892,464</b>	<b>\$ 639,753</b>	<b>\$ 614,205</b>	<b>\$ 592,814</b>	<b>\$ 576,069</b>
<b>Minimum Recommended Cash Reserve</b>		<b>\$ 376,260</b>	<b>\$ 381,376</b>	<b>\$ 386,483</b>	<b>\$ 391,585</b>	<b>\$ 396,498</b>	<b>\$ 401,778</b>
<b>Cash in Excess of Reserve</b>		<b>\$ 548,064</b>	<b>\$ 511,088</b>	<b>\$ 253,270</b>	<b>\$ 222,620</b>	<b>\$ 196,315</b>	<b>\$ 174,290</b>
<b>Average monthly bill (3,000 gallons)</b>		<b>\$ 30.49</b>	<b>\$ 31.40</b>	<b>\$ 32.35</b>	<b>\$ 33.32</b>	<b>\$ 34.32</b>	<b>\$ 35.35</b>
<b>Average monthly dollar increase</b>			<b>\$ 0.91</b>	<b>\$ 0.94</b>	<b>\$ 0.97</b>	<b>\$ 1.00</b>	<b>\$ 1.03</b>
<b>Average annual dollar increase</b>			<b>\$ 10.98</b>	<b>\$ 11.31</b>	<b>\$ 11.64</b>	<b>\$ 11.99</b>	<b>\$ 12.35</b>
<b>Five year average capital expenses</b>		<b>\$ 44,884</b>	<b>\$ 44,884</b>	<b>\$ 44,884</b>	<b>\$ 44,884</b>	<b>\$ 44,884</b>	<b>\$ 44,884</b>

City of Dundas, Minnesota  
Sanitary Sewer Fund  
Cash Flow Projections  
For the Years Ending December 31, 2021 Through 2026

	Actual 2020	Estimated 2021	Estimated 2022 4.0%	Estimated 2023 3.0%	Estimated 2024 3.0%	Estimated 2025 2.0%	Estimated 2026 0.0%
<b>Cash Flows from Operating Activities</b>							
Receipts from customers and users	\$ 412,340	\$ 412,340	\$ 461,910	\$ 475,768	\$ 490,041	\$ 499,841	\$ 499,841
Other operating receipts	1,986	2,046	2,107	2,170	2,235	2,302	2,371
Payments to suppliers	(259,877)	(267,673)	(275,704)	(283,975)	(292,494)	(301,269)	(310,307)
Payments to employees	(53,250)	(54,848)	(74,740)	(76,982)	(79,292)	(81,670)	(84,121)
Net cash from operating activities	101,199	91,865	113,574	116,981	120,490	119,205	107,786
<b>Cash Flows from Capital and Related Financing Activities</b>							
Acquisition of capital assets	-	-	(505,000)	-	(41,212)	-	-
Principal paid on long-term debt	(135,000)	(140,000)	(140,000)	(140,000)	(140,000)	(50,000)	(50,000)
Interest Expense	(32,043)	(29,405)	(26,775)	(24,145)	(21,095)	(18,045)	(17,245)
Special assessments	1,648	-	-	-	-	-	-
Connection charges	93,920	50,000	51,500	53,045	54,636	56,275	57,964
ARPA grant	-	87,087	87,087	-	-	-	-
Net cash from capital and related financing activities	(71,475)	(32,318)	(533,188)	(111,100)	(147,671)	(11,770)	(9,281)
<b>Cash Flows from Investing Activities</b>							
Interest and dividends received	7,475	3,936	4,253	2,177	2,217	2,092	2,640
Net cash from investing activities	7,475	3,936	4,253	2,177	2,217	2,092	2,640
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	37,199	63,483	(415,361)	8,058	(24,963)	109,527	101,144
<b>Cash and Cash Equivalents, January 1</b>	749,992	787,191	850,674	435,313	443,370	418,407	527,934
<b>Cash and Cash Equivalents, December 31</b>	<b>\$ 787,191</b>	<b>\$ 850,674</b>	<b>\$ 435,313</b>	<b>\$ 443,370</b>	<b>\$ 418,407</b>	<b>\$ 527,934</b>	<b>\$ 629,078</b>
<b>Minimum Recommended Cash Reserve</b>		<b>\$ 451,239</b>	<b>\$ 453,866</b>	<b>\$ 456,230</b>	<b>\$ 368,757</b>	<b>\$ 373,701</b>	<b>\$ 379,617</b>
<b>Cash in Excess of Reserve</b>		<b>\$ 399,435</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,650</b>	<b>\$ 154,233</b>	<b>\$ 249,461</b>
<b>Average Monthly bill (3,00 gallons)</b>		<b>\$ 42.77</b>	<b>\$ 44.48</b>	<b>\$ 45.82</b>	<b>\$ 47.19</b>	<b>\$ 48.13</b>	<b>\$ 48.13</b>
<b>Average monthly dollar increase</b>			<b>\$ 1.71</b>	<b>\$ 1.33</b>	<b>\$ 1.37</b>	<b>\$ 0.94</b>	<b>\$ -</b>
<b>Average annual dollar increase</b>			<b>\$ 20.53</b>	<b>\$ 16.01</b>	<b>\$ 16.49</b>	<b>\$ 11.33</b>	<b>\$ -</b>
<b>Five year average capital expenses</b>		<b>\$ 109,242</b>	<b>\$ 109,242</b>	<b>\$ 109,242</b>	<b>\$ 109,242</b>	<b>\$ 109,242</b>	<b>\$ 109,242</b>

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## BUDGET MEMO

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**TO:** CITY ADMINISTRATOR  
**FROM:** BLAKE TORBECK - AEM FINANCIAL SOLUTIONS, LLC  
**SUBJECT:** 2022 ENTERPRISE FUND BUDGET COUNCIL WORKSHOP  
**DATE:** 10/25/2021

### Introduction

Upon your request, we have summarized some of the key items for consideration in this years' enterprise fund budget. The City will continue to work on the budget until the final is adopted in December.

### Budget Format

Key items in this year's budget:

- There are currently four enterprise funds operating at the City.
- The 2022 proposed enterprise fund budget has a net expense of \$379,307 and a decrease in fund balance of \$874,343, after considering depreciation. The net expense and decrease in fund balance can be mainly attributed to the \$500,000 estimated sewer pre-treatment project that is currently assumed for 2022. This is a very tentative CIP item and should be considered as such.
- Rates were increased in early 2020 for the Sewer base and Stormwater unit rate, thus an increase in 2021 was deemed unnecessary. In late 2021 a utility rate study was performed by AEM Financial Solutions with assumptions agreed upon with management. Those projections are available in the rate study and have been incorporated into this budget.
- In the coming years there are a number of capital expenses planned, totaling an estimated \$893,046, so it is imperative to have adequate funds available.
- Staffing
  - Seven members of the City staff have salaries and wages allocated to at least one of the enterprise funds (this includes the new full-time budgeted position in public works)
  - All employees are projected to receive a COLA increase and eligible employees will receive a step increase
- Debt service expenses have been budgeted for according to each individual debt issues bond service schedules. Included in this are bond indebtedness principal payments, bond indebtedness interest payments and fiscal agent fees. These items have been budgeted and presented according to each issue of debt's amortization schedule and bond document.

## Enterprise Fund Summary

Typically, the enterprise funds include general operations, financial administration and debt service. The 2022 proposed enterprise fund budget is listed below for each fund:

	<b>Storm Sewer</b>	<b>Water</b>	<b>Sewer</b>	<b>Refuse</b>
<b>Revenues</b>				
Sales and Fees	\$ 82,000	393,686	\$ 513,410	\$ 116,550
Franchising/Licensing	-	55,000	-	-
Federal Grant Aid	-	-	87,087	-
Interest and Penalties	3,000	6,700	6,360	1,140
Miscellaneous	-	500	-	-
<b>Total Revenue</b>	<b>\$ 85,000</b>	<b>\$ 455,886</b>	<b>\$ 606,857</b>	<b>\$ 117,690</b>
<b>Expenses</b>				
Personnel	\$ 13,310	\$ 106,480	\$ 74,740	\$ -
Operations	-	71,700	226,500	87,180
Administrative	5,640	19,350	18,050	4,950
Planning and Engineering	10,000	10,000	-	-
Repairs and Maintenance	13,500	53,300	21,100	-
Insurance	-	10,590	6,780	-
Utilities	-	30,500	6,900	-
Supplies	-	10,000	550	200
Debt Service	-	175,825	167,595	-
Capital and Equipment	-	-	500,000	-
<b>Total Expenses</b>	<b>\$ 42,450</b>	<b>\$ 487,745</b>	<b>\$ 1,022,215</b>	<b>\$ 92,330</b>
Revenues Over (Under) Expenses	\$ 42,550	\$ (31,859)	\$ (415,358)	\$ 25,360
Less: Depreciation (non-cash item)	\$ 17,050	\$ 227,915	\$ 250,071	\$ -
Change in Fund Balance	\$ 25,500	\$ (259,774)	\$ (665,429)	\$ 25,360
Fund Balance - January 1	\$ 773,445	\$ 3,242,252	\$ 4,474,551	\$ 126,878
Fund Balance - December 31	<b>\$ 798,945</b>	<b>\$ 2,982,478</b>	<b>\$ 3,809,122</b>	<b>\$ 152,238</b>



## Enterprise Fund Detail

On the following pages each individual enterprise funds actual operating results, budget and proposed budget are presented.

### Storm Sewer Budget Summary

	Actual 2019	Actual 2020	YTD 10/20/2021	Budget 2021	Budget 2022	Amount Change	Percent Change
<b>Revenues</b>							
Storm Water Fees	\$ 72,675	\$ 83,876	\$ 70,999	\$ 82,000	\$ 82,000	\$ -	0%
Interest and Penalties	5,073	3,417	1,307	3,000	3,000	-	0%
Miscellaneous Revenue	26,231	-	-	-	-	-	0%
<b>Total Revenues</b>	<b>\$ 103,979</b>	<b>\$ 87,293</b>	<b>\$ 72,306</b>	<b>\$ 85,000</b>	<b>\$ 85,000</b>	<b>\$ -</b>	<b>0%</b>
<b>Expenses</b>							
Personnel	\$ 15,838	\$ 6,968	\$ 8,871	\$ 10,660	\$ 13,310	\$ 2,650	25%
Administrative	4,763	9,611	4,334	5,515	5,640	125	2%
Planning and Engineering	14,645	281	3,402	10,000	10,000	-	0%
Repairs and Maintenance	53,406	17,761	5,634	13,000	13,500	500	4%
<b>Total Expenses</b>	<b>\$ 88,653</b>	<b>\$ 34,621</b>	<b>\$ 22,240</b>	<b>\$ 39,175</b>	<b>\$ 42,450</b>	<b>\$ 3,275</b>	<b>8%</b>
Revenues Over (Under) Expenses	\$ 15,327	\$ 52,673	\$ 50,066	\$ 42,000	\$ 42,550	\$ (3,275)	
Less: Depreciation (non-cash item)	17,040	17,040	14,208	17,050	17,050		
Change in Fund Balance	(1,713)	35,632	35,857	24,950	25,500		
Beginning Fund Balance	\$ 714,576	\$ 712,862	\$ 748,495	\$ 748,495	\$ 773,445		
Ending Fund Balance	<b>\$ 712,862</b>	<b>\$ 748,495</b>	<b>\$ 784,352</b>	<b>\$ 773,445</b>	<b>\$ 798,945</b>		

### Storm Sewer Fund Key Information:

- Each line item was budgeted in an attempt to be in line with actuals from previous years.
- Depreciation is a reduction in the value of an asset with the passage of time, due in particular to wear and tear.  
\*Depreciation is a non-cash item and thus does not impact cash balances, only fund balances.

## Water Fund Budget Summary

	Actual 2019	Actual 2020	YTD 10/20/2021	Budget 2021	Budget 2022	Amount Change	Percent Change
<b>Revenues</b>							
Water sales	\$ 310,670	\$ 443,576	\$ 407,697	\$ 328,500	\$ 393,686	\$ 65,186	20%
Franchising and Licensing	60,966	48,289	49,728	50,000	55,000	5,000	10%
Interest and Penalties	18,053	10,492	4,361	13,000	6,700	(6,300)	-48%
Miscellaneous	71,225	886	702	500	500	-	0%
Refunds and Reimbursements	400	195	303	-	-	-	0%
Prior Period Adjustment	-	7,130	(714)	-	-	-	0%
<b>Total Revenues</b>	<b>\$ 461,315</b>	<b>\$ 510,569</b>	<b>\$ 462,078</b>	<b>\$ 392,000</b>	<b>\$ 455,886</b>	<b>\$ 63,886</b>	<b>16%</b>
<b>Expenses</b>							
Personnel	\$ 76,203	\$ 82,553	\$ 65,125	\$ 75,310	\$ 106,480	\$ -	41%
Supplies	9,543	30,891	8,470	10,000	10,000	-	0%
Water Operations	10,344	1,446	59,452	6,100	71,700	65,600	1075%
Administrative	12,481	14,928	17,619	18,488	19,350	863	5%
Utilities	24,453	29,166	25,289	25,500	30,500	5,000	20%
Planning and Engineering	11,258	20,313	6,935	10,000	10,000	-	0%
Insurance	6,423	5,910	10,810	9,380	10,590	1,210	13%
Repairs and Maintenance	52,758	67,266	58,361	49,100	53,300	4,200	9%
Capital and Equipment	621	-	16,032	-	-	-	-
Debt Service	40,488	35,924	175,350	174,905	175,825	920	1%
Loss on Disposal of Assets	-	1,992	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 244,572</b>	<b>\$ 290,388</b>	<b>\$ 443,442</b>	<b>\$ 378,783</b>	<b>\$ 487,745</b>	<b>\$ 77,793</b>	<b>29%</b>
Revenues Over (Under) Expenses	\$ 216,742	\$ 220,181	\$ 18,636	\$ 13,218	\$ (31,859)	\$ (13,907)	
Less: Depreciation (non-cash item)	224,762	228,538	187,500	225,000	227,915		
Change in Fund Balance	(8,020)	(8,357)	(168,864)	(211,783)	(259,774)		
Beginning Fund Balance	\$ 3,470,411	\$ 3,462,392	\$ 3,454,035	\$ 3,454,035	\$ 3,242,252		
Ending Fund Balance	<u>\$ 3,462,392</u>	<u>\$ 3,454,035</u>	<u>\$ 3,285,170</u>	<u>\$ 3,242,252</u>	<u>\$ 2,982,478</u>		

### Water Fund Key Information:

- As mentioned above, a utility rate study was performed for the Water fund in late 2021. These budgeted numbers reflect the outcomes presented in that project, which includes an assumed increase in Water rates of 3%.
- The water utility study project highlighted the need to increase the budgeted amount of water sales, which is driven by development and consumption, hence a 20% increase to this budgeted revenue.
- Water personnel costs increased due to the budgeting for a new full-time position, which has its salary and other employment costs budgeted 36% to the water enterprise fund.
- Water operations expense has a large budgeted increase due to the water meter replacement and enhancement project which includes replacing old or worn meters and installing a radio reading technology.
- With an increase to water sales an increase to water operations and utilities is necessary to account for the increased expense that comes with increased use.
- Depreciation is a reduction in the value of an asset with the passage of time, due in particular to wear and tear.  
*\*Depreciation is a non-cash item and thus does not impact cash balances, only fund balances.*

## Sewer Fund Budget Summary

	Actual 2019	Actual 2020	YTD 10/20/2021	Budget 2021	Budget 2022	Amount Change	Percent Change
<b>Revenues</b>							
Sewer Sales	\$ 390,824	\$ 506,260	\$ 432,769	\$ 415,000	\$ 513,410	\$ 98,410	24%
Federal Grant Aid	-	-	87,087	-	87,087	87,087	0%
Rents and Royalties	-	-	-	-	-	-	0%
Interest and Penalties	4,979	12,615	5,410	9,500	6,360	(3,140)	-33%
Miscellaneous Revenues	71,223	-	79	-	-	-	0%
<b>Total Revenues</b>	<b>\$ 467,027</b>	<b>\$ 518,874</b>	<b>\$ 525,345</b>	<b>\$ 424,500</b>	<b>\$ 606,857</b>	<b>\$ 182,357</b>	<b>43%</b>
<b>Expenses</b>							
Personnel	\$ 55,957	\$ 56,734	\$ 45,972	\$ 53,250	\$ 74,740	\$ 21,490	40%
Supplies	619	696	153	550	550	-	0%
Administrative	6,400	12,489	14,812	15,888	18,050	2,163	14%
Sewer Operations	193,694	185,979	188,759	185,170	226,500	41,330	22%
Utilities	9,180	7,351	3,498	7,400	6,900	(500)	-7%
Planning and Engineering	94	563	18,526	-	-	-	0%
Insurance	4,337	5,068	7,773	6,140	6,780	640	10%
Repairs and Maintenance	26,487	28,411	29,484	21,000	21,100	100	0%
Miscellaneous	157	(46)	-	-	-	-	0%
Interest and Penalties	934	-	-	-	-	-	0%
Capital and Equipment	-	-	15,093	-	500,000	500,000	0%
Debt Service	37,887	29,298	18,573	169,405	167,595	(1,810)	-1%
Loss on Sale of Fixed Assets	-	1,092	-	-	-	-	0%
<b>Total Expenses</b>	<b>\$ 335,745</b>	<b>\$ 327,636</b>	<b>\$ 342,641</b>	<b>\$ 458,803</b>	<b>\$ 1,022,215</b>	<b>\$ 563,413</b>	<b>123%</b>
Revenues Over (Under) Expenses	\$ 131,282	\$ 191,238	\$ 182,704	\$ (34,303)	\$ (415,358)	\$ (381,056)	
Less: Depreciation (non-cash item)	250,694	250,694	208,917	250,700	250,071		
Change in Fund Balance	\$ (119,412)	\$ (59,455)	\$ (26,213)	\$ (285,003)	\$ (665,429)		
Beginning Fund Balance	\$ 4,938,421	\$ 4,819,009	\$ 4,759,553	\$ 4,759,553	\$ 4,474,551		
Ending Fund Balance	<b>\$ 4,819,009</b>	<b>\$ 4,759,553</b>	<b>\$ 4,733,340</b>	<b>\$ 4,474,551</b>	<b>\$ 3,809,122</b>		

### Sewer Fund Key Information:

- As mentioned above, a utility rate study was performed for the Sewer fund in late 2021. These budgeted numbers reflect the outcomes presented in that project, which includes an assumed increase in Water rates of 3%.
- The sewer utility study project highlighted the need to increase the budgeted amount of sewer sales, which is driven by development and consumption, hence a 24% increase to this budgeted revenue.
- Sewer personnel costs increased due to the budgeting for a new full-time position, which has its salary and other employment costs budgeted 24% to the sewer enterprise fund.
- With an increase to sewer sales an increase to sewer operations and utilities is necessary to account for the increased expense that comes with increased use.
- Depreciation is a reduction in the value of an asset with the passage of time, due in particular to wear and tear.  
*\*Depreciation is a non-cash item and thus does not impact cash balances, only fund balances.*

### Garbage/Refuse Fund Budget Summary

	Actual 2019	Actual 2020	YTD 10/20/2021	Budget 2021	Budget 2022	Amount Change	Percent Change
<b>Revenues</b>							
Refuse and Garbage Fees	\$ 104,194	\$ 104,241	\$ 87,184	\$ 110,000	\$ 116,550	\$ 6,550	6%
Miscellaneous	1,488	1,388	922	-	-	-	0%
Interest and Penalties	1,208	718	276	500	1,140	640	128%
Refunds and reimbursements	91	-	3	-	-	-	0%
<b>Total Revenues</b>	<b>\$ 106,982</b>	<b>\$ 106,348</b>	<b>\$ 88,385</b>	<b>\$ 110,500</b>	<b>\$ 117,690</b>	<b>\$ 7,190</b>	<b>7%</b>
<b>Expenses</b>							
Personnel	\$ 4,947	\$ (2,146)	\$ -	\$ -	\$ -	\$ -	0%
Administrative	2,727	3,785	3,969	5,415	4,950	(465)	-9%
Refuse and Garbage Operations	74,201	80,002	66,666	80,000	87,180	7,180	9%
Supplies	170	1,074	-	200	200	-	0%
<b>Total Expenses</b>	<b>\$ 82,044</b>	<b>\$ 82,714</b>	<b>\$ 70,635</b>	<b>\$ 85,615</b>	<b>\$ 92,330</b>	<b>\$ 6,715</b>	<b>8%</b>
Revenues Over (Under) Expenses	\$ 24,938	\$ 23,634	\$ 17,750	\$ 24,885	\$ 25,360	\$ 475	
Beginning Fund Balance	\$ 53,422	\$ 78,360	\$ 101,993	\$ 101,993	\$ 126,878		
Ending Fund Balance	\$ 78,360	\$ 101,993	\$ 119,743	\$ 126,878	\$ 152,238		

### Garbage/Refuse Fund Key Information:

- The Refuse Fund revenues and expenses were budgeted to be in line with actuals from previous years.

## **Budget Detail - By Fund**

The following financial reports are attached:

- AEM Proposed Revenue Budget
- AEM Proposed Expenses Budget

**ABDO, EICK & MEYERS**  
**AEM Revenue Budget Worksheet**

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Page 1

Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2021 Budget	2022 Budget
<b>Fund 225 STORM SEWER</b>					
R 225-34303 Storm Water Management Fee	\$72,675.17	\$83,875.98	\$70,999.24	\$82,000.00	\$82,000.00
R 225-34460 Storm Sewer Penalty	\$517.82	\$902.28	\$420.98	\$500.00	\$200.00
R 225-36200 Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 225-36210 Interest Earnings	\$4,555.19	\$2,515.15	\$885.68	\$2,500.00	\$2,800.00
R 225-37172 Water Trunk Charge	\$26,231.00	\$0.00	\$0.00	\$0.00	\$0.00
R 225-39200 Interfund Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Fund 225 STORM SEWER</b>	<b>\$103,979.18</b>	<b>\$87,293.41</b>	<b>\$72,305.90</b>	<b>\$85,000.00</b>	<b>\$85,000.00</b>
<b>Fund 601 WATER</b>					
R 601-34800 Franchise & Licensing Revenue	\$60,966.03	\$48,289.30	\$49,727.61	\$50,000.00	\$55,000.00
R 601-36200 Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 601-36210 Interest Earnings	\$15,084.29	\$6,985.23	\$2,243.02	\$10,000.00	\$4,700.00
R 601-36245 Insurance Settlement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 601-36300 Refunds and reimbursements	\$399.93	\$195.00	\$303.15	\$0.00	\$0.00
R 601-37100 Water Sales	\$292,234.65	\$344,068.23	\$344,450.89	\$300,000.00	\$337,936.00
R 601-37150 Water Connect/Reconnect Fee	\$11,500.00	\$73,510.00	\$41,600.00	\$20,000.00	\$41,200.00
R 601-37160 Penalties and Interest	\$2,968.99	\$3,506.89	\$2,118.43	\$3,000.00	\$2,000.00
R 601-37170 Sale of Water Meters	\$5,042.54	\$21,643.15	\$18,192.50	\$5,000.00	\$10,000.00
R 601-37171 Inspection Fees	\$225.00	\$886.48	\$702.12	\$500.00	\$500.00
R 601-37172 Water Trunk Charge	\$70,968.00	\$0.00	\$0.00	\$0.00	\$0.00
R 601-37173 Admin Setup Fee Water Meters	\$1,379.84	\$1,255.04	\$854.02	\$1,500.00	\$1,500.00
R 601-37174 Software Fee Water Meters	\$513.45	\$3,100.00	\$2,600.00	\$2,000.00	\$3,050.00
R 601-37175 Plumbing Fee	\$32.00	\$0.00	\$0.00	\$0.00	\$0.00
R 601-38000 Other Propriety Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 601-39101 Sales of General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 601-39200 Interfund Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 601-39999 Prior Period Adjustment	\$0.00	\$7,129.69	-\$713.70	\$0.00	\$0.00
<b>Fund 601 WATER</b>	<b>\$461,314.72</b>	<b>\$510,569.01</b>	<b>\$462,078.04</b>	<b>\$392,000.00</b>	<b>\$455,886.00</b>
<b>Fund 602 SEWER</b>					
R 602-33165 Federal Loan Forgiven	\$0.00	\$0.00	\$78.51	\$0.00	\$0.00
R 602-33500 Federal Grant Aid	\$0.00	\$0.00	\$87,087.41	\$0.00	\$87,087.00
R 602-36102 SA Interest Accrued	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 602-36200 Miscellaneous Revenues	\$399.92	\$0.00	\$0.00	\$0.00	\$0.00
R 602-36210 Interest Earnings	\$590.57	\$7,474.96	\$2,295.80	\$5,000.00	\$4,250.00
R 602-36220 Rent and Royalties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 602-36245 Insurance Settlement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 602-36300 Refunds and reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 602-37160 Penalties and Interest	-\$5.69	\$0.00	\$0.00	\$0.00	\$0.00
R 602-37171 Inspection Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 602-37200 Sewer Sales	\$376,824.27	\$412,339.56	\$380,769.39	\$400,000.00	\$461,910.00
R 602-37250 Sewer Connect/Reconnect Fee	\$14,000.00	\$93,920.00	\$52,000.00	\$15,000.00	\$51,500.00
R 602-37260 Swr Penalty	\$4,394.54	\$5,139.85	\$3,114.04	\$4,500.00	\$2,110.00
R 602-37270 Sewer Trunk Charge	\$70,823.00	\$0.00	\$0.00	\$0.00	\$0.00
R 602-37370 Excavation Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 602-39101 Sales of General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 602-39200 Interfund Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Fund 602 SEWER</b>	<b>\$467,026.61</b>	<b>\$518,874.37</b>	<b>\$525,345.15</b>	<b>\$424,500.00</b>	<b>\$606,857.00</b>
<b>Fund 603 REFUSE</b>					
R 603-36102 SA Interest Accrued	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 603-36200 Miscellaneous Revenues	\$1,488.12	\$1,387.88	\$921.67	\$0.00	\$0.00
R 603-36210 Interest Earnings	\$1,208.39	\$718.43	\$275.99	\$500.00	\$1,140.00

**ABDO, EICK & MEYERS**  
**AEM Revenue Budget Worksheet**

Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2021 Budget	2022 Budget
R 603-36300 Refunds and reimbursements	\$90.89	\$0.00	\$2.86	\$0.00	\$0.00
R 603-37300 Refuse (Garbage) Charges	\$104,194.27	\$104,241.23	\$87,184.07	\$110,000.00	\$116,550.00
R 603-37360 Refuse Penalties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 603-39200 Interfund Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 603-39320 Premiums on Bonds Sold	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund 603 REFUSE	<u>\$106,981.67</u>	<u>\$106,347.54</u>	<u>\$88,384.59</u>	<u>\$110,500.00</u>	<u>\$117,690.00</u>
	<u>\$1,139,302.18</u>	<u>\$1,223,084.33</u>	<u>\$1,148,113.68</u>	<u>\$1,012,000.00</u>	<u>\$1,265,433.00</u>

([Fund] In ("225","601","602","603"))

**ABDO, EICK & MEYERS**  
**AEM Expenditure Budget Worksheet**

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Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2021 Budget	2022 Budget
<b>Fund 225 STORM SEWER</b>					
Dept 41400 Financial Administration					
E 225-41400-100 Salaries and Wages	\$4,896.80	\$7,451.19	\$6,362.75	\$8,360.00	\$10,010.00
E 225-41400-121 PERA	\$289.09	\$604.11	\$487.89	\$630.00	\$750.00
E 225-41400-122 Payroll Taxes	\$456.07	\$734.00	\$582.46	\$640.00	\$770.00
E 225-41400-131 Employer Paid Health	\$124.46	\$1,193.64	\$1,379.27	\$960.00	\$1,710.00
E 225-41400-133 Employer Paid Dental	\$8.86	\$97.17	\$15.18	\$20.00	\$30.00
E 225-41400-134 Employer Paid Life	\$5.71	\$10.11	\$2.28	\$10.00	\$0.00
E 225-41400-151 Worker s Comp Insurance Prem	\$0.00	\$0.00	\$40.71	\$40.00	\$40.00
Dept 41400 Financial Administration	\$5,780.99	\$10,090.22	\$8,870.54	\$10,660.00	\$13,310.00
Dept 43150 Storm Drainage					
E 225-43150-100 Salaries and Wages	\$6,383.21	\$45.94	\$0.00	\$0.00	\$0.00
E 225-43150-102 Overtime	\$319.34	\$42.38	\$0.00	\$0.00	\$0.00
E 225-43150-121 PERA	\$2,605.87	-\$3,260.42	\$0.00	\$0.00	\$0.00
E 225-43150-122 Payroll Taxes	\$505.39	\$19.12	\$0.00	\$0.00	\$0.00
E 225-43150-131 Employer Paid Health	\$231.98	\$29.40	\$0.00	\$0.00	\$0.00
E 225-43150-133 Employer Paid Dental	\$6.65	\$0.86	\$0.00	\$0.00	\$0.00
E 225-43150-134 Employer Paid Life	\$4.34	\$0.60	\$0.00	\$0.00	\$0.00
E 225-43150-151 Worker s Comp Insurance Prem	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 225-43150-200 Supplies	\$170.18	\$136.65	\$695.35	\$200.00	\$200.00
E 225-43150-208 Training and Licensing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 225-43150-301 Auditing and Acct g Services	\$1,592.87	\$8,732.25	\$3,638.50	\$4,315.00	\$4,440.00
E 225-43150-303 Engineering Fees	\$14,645.00	\$281.25	\$3,401.75	\$10,000.00	\$10,000.00
E 225-43150-304 Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 225-43150-309 EDP, Software and Design	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 225-43150-310 Professional Services	\$1,928.00	\$550.36	\$0.00	\$0.00	\$0.00
E 225-43150-313 Planning Fee s	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 225-43150-322 Postage	\$1,040.68	\$185.42	\$0.00	\$1,000.00	\$1,000.00
E 225-43150-330 Travel	\$31.69	\$6.33	\$0.00	\$0.00	\$0.00
E 225-43150-351 Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 225-43150-400 Repairs and Maintenance	\$48,019.35	\$9,978.50	\$3,093.00	\$5,000.00	\$5,000.00
E 225-43150-406 Grounds Maintence	\$400.00	\$2,700.00	\$0.00	\$3,000.00	\$3,500.00
E 225-43150-409 St. Sweeping	\$4,987.00	\$5,082.00	\$2,541.00	\$5,000.00	\$5,000.00
E 225-43150-425 Depreciation	\$17,040.08	\$17,040.08	\$14,208.30	\$17,050.00	\$17,050.00
E 225-43150-500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 225-43150-510 Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 225-43150-580 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 225-43150-620 Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 225-43150-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 225-43150-810 Refunds/Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 43150 Storm Drainage	\$99,911.63	\$41,570.72	\$27,577.90	\$45,565.00	\$46,190.00
Dept 47000 Debt Service					
E 225-47000-601 Debt Srv Bond Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 225-47000-611 Bond Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 225-47000-620 Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 47000 Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 49360 Transfer					
E 225-49360-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 49360 Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Fund 225 STORM SEWER</b>	<b>\$105,692.62</b>	<b>\$51,660.94</b>	<b>\$36,448.44</b>	<b>\$56,225.00</b>	<b>\$59,500.00</b>



**ABDO, EICK & MEYERS**  
**AEM Expenditure Budget Worksheet**

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Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2021 Budget	2022 Budget
<b>Fund 601 WATER</b>					
Dept 41400 Financial Administration					
E 601-41400-100 Salaries and Wages	\$23,713.11	\$27,796.18	\$15,510.88	\$19,920.00	\$23,980.00
E 601-41400-102 Overtime	\$98.12	\$97.67	\$0.00	\$0.00	\$0.00
E 601-41400-121 PERA	\$2,642.73	-\$4,141.58	\$1,163.32	\$1,490.00	\$1,800.00
E 601-41400-122 Payroll Taxes	\$1,898.94	\$1,803.32	\$1,403.50	\$1,520.00	\$1,830.00
E 601-41400-131 Employer Paid Health	\$1,300.21	\$3,035.28	\$3,422.32	\$2,370.00	\$4,110.00
E 601-41400-133 Employer Paid Dental	\$47.08	\$248.33	\$37.32	\$50.00	\$60.00
E 601-41400-134 Employer Paid Life	\$30.43	\$25.93	\$5.65	\$30.00	\$10.00
E 601-41400-151 Worker s Comp Insurance Prem	\$0.00	\$0.00	\$91.61	\$90.00	\$90.00
Dept 41400 Financial Administration	\$29,730.62	\$28,865.13	\$21,634.60	\$25,470.00	\$31,880.00
Dept 47000 Debt Service					
E 601-47000-310 Professional Services	\$0.00	\$1,550.00	\$320.00	\$0.00	\$320.00
E 601-47000-601 Debt Srv Bond Principal	\$0.00	\$0.00	\$140,000.00	\$140,000.00	\$145,000.00
E 601-47000-611 Bond Interest	\$39,987.39	\$34,207.68	\$34,405.00	\$34,405.00	\$30,005.00
E 601-47000-620 Fiscal Agent s Fees	\$500.00	\$166.66	\$625.00	\$500.00	\$500.00
Dept 47000 Debt Service	\$40,487.39	\$35,924.34	\$175,350.00	\$174,905.00	\$175,825.00
Dept 49360 Transfer					
E 601-49360-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 49360 Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 49400 Water operations					
E 601-49400-100 Salaries and Wages	\$37,508.36	\$37,185.65	\$28,789.67	\$38,320.00	\$56,560.00
E 601-49400-102 Overtime	\$1,795.34	\$2,412.26	\$1,484.04	\$0.00	\$0.00
E 601-49400-121 PERA	\$2,461.27	\$3,024.42	\$2,351.53	\$2,870.00	\$4,240.00
E 601-49400-122 Payroll Taxes	\$2,928.17	\$3,879.41	\$2,957.64	\$2,930.00	\$4,330.00
E 601-49400-131 Employer Paid Health	\$936.91	\$6,770.62	\$6,851.70	\$4,600.00	\$8,180.00
E 601-49400-133 Employer Paid Dental	\$68.77	\$75.83	\$58.35	\$90.00	\$130.00
E 601-49400-134 Employer Paid Life	\$44.39	\$50.24	\$9.85	\$60.00	\$20.00
E 601-49400-151 Worker s Comp Insurance Prem	\$728.71	\$289.00	\$987.33	\$970.00	\$1,140.00
E 601-49400-200 Supplies	\$9,542.97	\$30,891.08	\$8,469.74	\$10,000.00	\$10,000.00
E 601-49400-208 Training and Licensing	\$250.00	\$0.00	\$300.00	\$500.00	\$500.00
E 601-49400-210 Supplies/Water Meter, Etc.	\$8,995.32	\$471.66	\$59,285.75	\$5,000.00	\$70,000.00
E 601-49400-211 Equipment Fuel	\$312.87	\$507.65	\$247.71	\$0.00	\$500.00
E 601-49400-214 Building Heat	\$743.26	\$0.00	\$0.00	\$500.00	\$500.00
E 601-49400-215 License/Permits	\$602.17	\$0.00	\$480.13	\$0.00	\$300.00
E 601-49400-301 Auditing and Acct g Services	\$3,185.73	\$7,432.51	\$10,346.25	\$10,787.50	\$11,100.00
E 601-49400-303 Engineering Fees	\$11,258.32	\$20,312.81	\$6,934.75	\$10,000.00	\$10,000.00
E 601-49400-304 Legal Fees	\$280.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-309 EDP, Software and Design	\$197.50	\$1,048.79	\$1,872.50	\$0.00	\$0.00
E 601-49400-310 Professional Services	\$1,486.96	\$1,499.89	\$2,035.21	\$2,000.00	\$3,000.00
E 601-49400-321 Telephone & Communications	\$2,129.45	\$2,718.22	\$770.59	\$2,000.00	\$1,250.00
E 601-49400-322 Postage	\$1,059.84	\$255.63	\$28.20	\$1,000.00	\$1,000.00
E 601-49400-329 Other Communications	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-330 Travel	\$2,629.69	\$1,282.05	\$1,122.41	\$1,500.00	\$1,500.00
E 601-49400-350 Print/Binding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-351 Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-360 Liability Insurance	\$127.40	\$435.21	\$186.00	\$0.00	\$0.00
E 601-49400-362 Property Insurance	\$6,295.33	\$5,474.30	\$10,624.45	\$9,380.00	\$10,590.00
E 601-49400-381 Electricity	\$23,710.10	\$29,166.21	\$25,288.74	\$25,000.00	\$30,000.00
E 601-49400-400 Repairs and Maintenance	\$51,348.97	\$65,526.04	\$57,458.36	\$47,900.00	\$52,000.00
E 601-49400-404 R & M Machinery/Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**ABDO, EICK & MEYERS**  
**AEM Expenditure Budget Worksheet**

Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2021 Budget	2022 Budget
E 601-49400-406 Grounds Maintence	\$1,408.75	\$1,740.00	\$902.50	\$1,200.00	\$1,300.00
E 601-49400-407 Snow Plowing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-418 Vehicle Fuels	\$1,026.98	\$439.75	-\$81.30	\$1,000.00	\$1,100.00
E 601-49400-419 Vehicle Operations	\$9.26	\$26.57	\$0.00	\$100.00	\$100.00
E 601-49400-425 Depreciation	\$224,761.93	\$228,537.82	\$187,500.00	\$225,000.00	\$227,915.00
E 601-49400-430 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-433 Dues and Subscriptions	\$660.00	\$691.10	\$664.00	\$700.00	\$700.00
E 601-49400-438 Assessments/Taxes/Penalties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-500 Capital Outlay	\$621.28	\$0.00	\$11,031.50	\$0.00	\$0.00
E 601-49400-580 Equipment	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00
E 601-49400-595 Loss on Disposal of Assets	\$0.00	\$1,991.97	\$0.00	\$0.00	\$0.00
E 601-49400-620 Fiscal Agent s Fees	\$0.34	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-630 Bond Discount Amort	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-635 Bond Issuance Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-810 Refunds/Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-815 Intrafund Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 49400 Water operations	\$399,116.34	\$454,136.69	\$433,957.60	\$403,407.50	\$507,955.00
Fund 601 WATER	\$469,334.35	\$518,926.16	\$630,942.20	\$603,782.50	\$715,660.00
Fund 602 SEWER					
Dept 41400 Financial Administration					
E 602-41400-100 Salaries and Wages	\$15,497.46	\$15,884.49	\$10,441.17	\$15,540.00	\$18,710.00
E 602-41400-102 Overtime	\$58.87	\$76.44	\$0.00	\$0.00	\$0.00
E 602-41400-121 PERA	\$355.81	-\$4,459.60	\$793.63	\$1,170.00	\$1,400.00
E 602-41400-122 Payroll Taxes	\$1,236.33	\$1,029.18	\$979.27	\$1,190.00	\$1,430.00
E 602-41400-131 Employer Paid Health	\$914.54	\$2,131.41	\$2,576.56	\$1,850.00	\$3,210.00
E 602-41400-133 Employer Paid Dental	\$31.04	\$188.31	\$29.19	\$40.00	\$50.00
E 602-41400-134 Employer Paid Life	\$20.03	\$16.27	\$4.44	\$20.00	\$10.00
E 602-41400-151 Worker s Comp Insurance Prem	\$0.00	\$0.00	\$71.25	\$70.00	\$70.00
Dept 41400 Financial Administration	\$18,114.08	\$14,866.50	\$14,895.51	\$19,880.00	\$24,880.00
Dept 47000 Debt Service					
E 602-47000-310 Professional Services	\$0.00	\$0.00	\$3,420.00	\$0.00	\$320.00
E 602-47000-601 Debt Srv Bond Principal	\$0.00	\$0.00	\$0.00	\$140,000.00	\$140,000.00
E 602-47000-611 Bond Interest	\$37,887.12	\$28,798.00	\$14,702.50	\$29,405.00	\$26,775.00
E 602-47000-620 Fiscal Agent s Fees	\$0.00	\$500.00	\$450.00	\$0.00	\$500.00
Dept 47000 Debt Service	\$37,887.12	\$29,298.00	\$18,572.50	\$169,405.00	\$167,595.00
Dept 49360 Transfer					
E 602-49360-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 49360 Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 49450 Sewer Operations					
E 602-49450-100 Salaries and Wages	\$30,102.32	\$29,695.55	\$20,812.45	\$25,550.00	\$37,700.00
E 602-49450-102 Overtime	\$1,444.24	\$1,619.65	\$989.03	\$0.00	\$0.00
E 602-49450-121 PERA	\$2,006.86	\$2,399.23	\$1,681.62	\$1,920.00	\$2,830.00
E 602-49450-122 Payroll Taxes	\$2,371.11	\$2,988.89	\$2,087.81	\$1,950.00	\$2,880.00
E 602-49450-131 Employer Paid Health	\$1,102.97	\$4,781.73	\$4,665.77	\$3,070.00	\$5,450.00
E 602-49450-133 Employer Paid Dental	\$55.04	\$57.60	\$38.97	\$60.00	\$80.00
E 602-49450-134 Employer Paid Life	\$35.55	\$38.17	\$6.55	\$40.00	\$10.00
E 602-49450-151 Worker s Comp Insurance Prem	\$724.85	\$287.00	\$793.94	\$780.00	\$910.00
E 602-49450-200 Supplies	\$618.57	\$695.82	\$153.17	\$550.00	\$550.00
E 602-49450-208 Training and Licensing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-211 Equipment Fuel	\$0.00	\$0.00	\$247.71	\$0.00	\$0.00

**ABDO, EICK & MEYERS**  
**AEM Expenditure Budget Worksheet**

Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2021 Budget	2022 Budget
E 602-49450-214 Building Heat	\$303.49	\$0.00	\$0.00	\$400.00	\$400.00
E 602-49450-301 Auditing and Acct g Services	\$3,185.73	\$8,118.12	\$10,346.25	\$10,787.50	\$11,100.00
E 602-49450-303 Engineering Fees	\$93.75	\$562.50	\$18,525.50	\$0.00	\$0.00
E 602-49450-304 Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-309 EDP, Software and Design	\$197.50	\$653.78	\$1,477.50	\$200.00	\$200.00
E 602-49450-310 Professional Services	\$835.18	\$2,596.72	\$2,160.44	\$2,500.00	\$4,500.00
E 602-49450-321 Telephone & Communications	\$280.16	\$0.00	\$79.63	\$400.00	\$250.00
E 602-49450-322 Postage	\$1,040.69	\$185.42	\$0.00	\$1,000.00	\$1,000.00
E 602-49450-330 Travel	\$860.78	\$935.06	\$748.28	\$1,000.00	\$1,000.00
E 602-49450-350 Print/Binding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-351 Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-360 Liability Insurance	\$1,771.40	\$3,559.89	\$1,338.00	\$0.00	\$0.00
E 602-49450-362 Property Insurance	\$2,565.49	\$1,508.57	\$6,435.39	\$6,140.00	\$6,780.00
E 602-49450-381 Electricity	\$8,876.79	\$7,351.29	\$3,497.99	\$7,000.00	\$6,500.00
E 602-49450-384 Refuse/Garbage Disposal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-385 Sewer Utilities	\$192,903.09	\$185,512.81	\$188,592.36	\$184,170.00	\$225,650.00
E 602-49450-400 Repairs and Maintenance	\$24,932.36	\$27,525.99	\$28,736.18	\$20,000.00	\$20,000.00
E 602-49450-406 Grounds Maintence	\$1,554.75	\$885.00	\$747.50	\$1,000.00	\$1,100.00
E 602-49450-407 Snow Plowing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-413 Rental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-418 Vehicle Fuels	\$786.64	\$439.77	-\$81.30	\$650.00	\$750.00
E 602-49450-419 Vehicle Operations	\$4.63	\$26.59	\$0.00	\$350.00	\$100.00
E 602-49450-425 Depreciation	\$250,693.63	\$250,693.63	\$208,916.70	\$250,700.00	\$250,071.00
E 602-49450-430 Miscellaneous	\$156.60	-\$46.00	\$0.00	\$0.00	\$0.00
E 602-49450-438 Assessments/Taxes/Penalties	\$933.67	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-500 Capital Outlay	\$0.00	\$0.00	\$11,031.50	\$0.00	\$500,000.00
E 602-49450-580 Equipment	\$0.00	\$0.00	\$4,061.00	\$0.00	\$0.00
E 602-49450-595 Loss on Disposal of Assets	\$0.00	\$1,092.48	\$0.00	\$0.00	\$0.00
E 602-49450-612 Other Long-Term Oblig Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-620 Fiscal Agent s Fees	-\$0.34	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-630 Bond Discount Amort	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-635 Bond Issuance Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-810 Refunds/Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 49450 Sewer Operations	\$530,437.50	\$534,165.26	\$518,089.94	\$520,217.50	\$1,079,811.00
Fund 602 SEWER	\$586,438.70	\$578,329.76	\$551,557.95	\$709,502.50	\$1,272,286.00
Fund 603 REFUSE					
Dept 41400 Financial Administration					
E 603-41400-100 Salaries and Wages	\$2,518.05	-\$195.43	\$0.00	\$0.00	\$0.00
E 603-41400-102 Overtime	\$19.63	\$0.00	\$0.00	\$0.00	\$0.00
E 603-41400-121 PERA	\$2,119.75	-\$1,951.00	\$0.00	\$0.00	\$0.00
E 603-41400-122 Payroll Taxes	\$198.98	\$0.00	\$0.00	\$0.00	\$0.00
E 603-41400-131 Employer Paid Health	\$80.36	\$0.00	\$0.00	\$0.00	\$0.00
E 603-41400-133 Employer Paid Dental	\$6.01	\$0.00	\$0.00	\$0.00	\$0.00
E 603-41400-134 Employer Paid Life	\$3.87	\$0.00	\$0.00	\$0.00	\$0.00
Dept 41400 Financial Administration	\$4,946.65	-\$2,146.43	\$0.00	\$0.00	\$0.00
Dept 49360 Transfer					
E 603-49360-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 49360 Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 49500 Refuse/Garbage (GENERAL)					
E 603-49500-150 Worker s Comp (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**ABDO, EICK & MEYERS**  
**AEM Expenditure Budget Worksheet**

Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2021 Budget	2022 Budget
E 603-49500-200 Supplies	\$169.61	\$1,073.70	\$0.00	\$200.00	\$200.00
E 603-49500-301 Auditing and Acct g Services	\$1,592.87	\$3,247.24	\$3,638.50	\$4,315.00	\$4,500.00
E 603-49500-309 EDP, Software and Design	\$0.00	\$265.00	\$330.00	\$0.00	\$0.00
E 603-49500-310 Professional Services	\$93.00	\$87.45	\$0.00	\$0.00	\$0.00
E 603-49500-322 Postage	\$1,040.69	\$185.42	\$0.00	\$1,100.00	\$450.00
E 603-49500-384 Refuse/Garbage Disposal	\$74,201.21	\$80,001.66	\$66,666.21	\$80,000.00	\$87,180.00
E 603-49500-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49500-810 Refunds/Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 49500 Refuse/Garbage (GENERAL)	\$77,097.38	\$84,860.47	\$70,634.71	\$85,615.00	\$92,330.00
Fund 603 REFUSE	\$82,044.03	\$82,714.04	\$70,634.71	\$85,615.00	\$92,330.00
	\$1,243,509.70	\$1,231,630.90	\$1,289,583.30	\$1,455,125.00	\$2,139,776.00

(\*Expenditure Accounts].[Fund] In ("225","601","602","603"))