

**DUNDAS CITY COUNCIL  
REGULAR MEETING AGENDA  
Monday, November 8, 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 25, 2021
  - b. Resolution 2021-31\* A Resolution Certifying Unpaid Storm Water Fees
  - c. Resolution 2021-32\* A Resolution Certifying Unpaid Utility Charges
  - d. Disbursements\* - \$196,646.05  
**Motion by \_\_\_\_\_, second by \_\_\_\_\_**
- 6. Old Business**
- 7. Ordinances and Resolutions**
- 8. New Business**
  - a. Consider Health/Dental Insurance Rates and City Contribution for 2022\*  
**Motion by \_\_\_\_\_, second by \_\_\_\_\_**
  - b. Consider Accepting Long Term Financial Plan\*  
**Motion by \_\_\_\_\_, second by \_\_\_\_\_**
  - c. Consider Accepting Water and Sewer Rate Study\*  
**Motion by \_\_\_\_\_, second by \_\_\_\_\_**
  - d. Consider Accepting Third Quarter Financial Report\*  
**Motion by \_\_\_\_\_, second by \_\_\_\_\_**
- 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 22, December 13 and 20 at 7:00 pm City Hall
  - b. Park and Recreation Advisory Board – Tuesday, November 9 at 7:00 p.m. City Hall
  - c. City Hall CLOSED Holiday, 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
  - f. City Hall CLOSED Holiday, Thursday and Friday, November 25, 26 Thanksgiving
- 11. Work Session**
  - a. Final 2022 Enterprise Funds Budget\*
  - b. Final 2022 Funds Budgets and Tax Levy \*
- 12. Adjourn**

**CITY OF DUNDAS  
COUNTY OF RICE  
STATE OF MINNESOTA  
RESOLUTION NUMBER 2021 - 31**

*A Resolution Certifying Unpaid Utility Storm Water Fees*

**WHEREAS**, pursuant to proper notice duly given as required by law, the Dundas City Council has met, heard, and passed upon all objections to the proposed assessments for unpaid utility charges for storm water fees; and

**WHEREAS**, the amounts of bad debt have been minimized through diligent collection efforts by staff;

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL** of the City of Dundas, Minnesota:

1. Such proposed assessments for unpaid utility storm water fees as listed in Exhibit "A", and made a part hereof, is hereby accepted and shall constitute the assessments against the land and named herein with an additional City's assessment fee of 10.5% for unpaid storm water fee charges owing and Rice County processing fee to be added at the time of certification.
2. Such liens shall be payable over a period of one year on or before the first Monday in January 2023.
3. The owner of the property so charged may, at any time prior to Thursday, November 18, 2021, pay the whole of the assessment on such property to the Dundas City Clerk to avoid certification.
4. The City Clerk shall forthwith transmit a certified listing of the assessments to the Rice County Auditor on November 22, 2021, to be extended on the property tax lists of the County and such assessments shall include certification fees and be collected and paid over in the same manner as property taxes.

**ADOPTED BY** the City Council of Dundas, Minnesota, on this 8th day of November 2021.

**CITY OF DUNDAS BY:**

**ATTESTED:**

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

\_\_\_\_\_  
Jenelle Teppen, Administrator/Clerk

<b>ASSESSMENT LIST (Owner)</b>	<b>PARCEL ID#</b>	<b>Storm Water Fee 558</b>
Carl and Gail Almen	17.10.4.51.002	\$18.99
Inspire Homes LLC	17.13.2.26.003	\$24.52
Ruth's Kitchen LLC	17.14.2.00.002	\$310.16
Justin/Leanne Fricke	17.15.1.51.007	\$595.63
Mary Jane Moline	17.15.1.52.001	\$692.65
Nora A DeMaster Trust	17.15.2.75.007	\$2,004.77
Cannon River Valley Estates HOA.	17.15.2.78.022	\$268.25
	<b>TOTAL 7 properties</b>	<b>\$3914.97</b>

**CITY OF DUNDAS  
COUNTY OF RICE  
STATE OF MINNESOTA  
RESOLUTION NUMBER 2021 - 32**

*A Resolution Certifying Unpaid Utility Charges*

**WHEREAS**, pursuant to proper notice duly given as required by law, the Dundas City Council has met, heard, and passed upon all objections to the proposed assessments for unpaid utility charges for water, sewer, garbage, and storm water fee; and

**WHEREAS**, the amounts of bad debt have been minimized through diligent collection efforts by staff;

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL** of the City of Dundas, Minnesota as follows:

1. Such proposed assessments for unpaid utility charges as listed in Exhibit “A” and made a part hereof, is hereby accepted and shall constitute the assessments against the land and named herein with an additional City’s assessment fee of 10.5% for unpaid utility charges owing and Rice County processing fee to be added at the time of certification.
2. Such liens shall be payable over a period of one year on or before the first Monday in January 2022.
3. The owner of the property so charged may, at any time prior to Thursday, November 18, 2021, pay the whole of the assessment on such property to the Dundas City Clerk/Treasurer to avoid certification.
4. The City Clerk shall forthwith transmit a certified listing of the assessments to the Rice County Auditor on or before November 22, 2021, to be extended on the proper tax lists of the County and such assessments shall include certification fees and be collected and paid over in the same manner as property taxes.

**ADOPTED BY** the City Council of Dundas, Minnesota, on this 8th day of November 2021.

**CITY OF DUNDAS BY:**

**ATTEST:**

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

\_\_\_\_\_  
Jenelle Teppen, Administrator/Clerk

## EXHIBIT "A"

## RESOLUTION 2021-32

PIN #	PROPERTY OWNER	CERTIFY AMOUNT \$
17.10.4.27.015	JERRY/TRICIA ESKRIDGE	290.37
17.10.4.26.029	GARY/CHRISTINE LEE	2,103.15
17.14.2.25.001	KARI OLSON	1,215.25
17.10.4.26.018	JOSE GONZALEZ	655.28
17.10.4.52.003	STACEY JO OLSON	1,389.13
17.15.1.01.050	MUHAMMAD MURTAZA	2,018.95
17.10.4.29.047	COLE MUEHLENKAMP	175.86
17.10.4.01.012	JAMES LARSEN JR	456.64
17.15.1.01.058	JOSH ANDERSEN	2,202.18
17.15.1.01.036	REED/DONNA REINKE	1,464.35
17.10.4.51.019	DAVID ANDERSON	1,272.98
17.11.3.51.006	BRENT/KARI ADELMANN	1,062.76
17.10.4.29.017	JEFF TIBBETTS	1,228.06
17.13.2.26.109	ERIK/TYLA CHRISTENSEN	767.89
17.15.2.75.007	NORA A DEMASTER TRUST	994.39
17.15.1.01.045	MIKE/CINDY CAREY	308.26
17.10.4.51.044	LAVERNE RIPPLEY	217.13
17.13.2.26.117	SHELBY/LISA KOBES	386.01
17.13.2.26.242	STEPHEN/LEANNE KING	1,355.23
17.15.1.01.035	CLAYTON.ASHLYN BECKER	222.30
17.10.4.27.005	KIMBERLY BRISKIE	1,765.60
17.15.1.01.060	ROBERT/PATRICIA ANDERSON	1,169.39
17.15.2.00.004	CHAD/MICHELLE MARKS	862.87
17.10.4.51.030	JAMES/DAWN INGHAM	1,080.62
17.10.4.51.030	JAMES/DAWN INGHAM	1,241.09
17.13.2.30.005	ISAAC BARSNESS	171.04
17.13.2.26.118	DANIEL/JENNY EDWARDS	604.02
17.10.1.76.023	DUSTIN WELIN	742.93
17.13.2.32.016	JOSH HALL	385.29
17.13.2.32.011	JESSE/JENNIFER JOHNSON	401.36
17.13.2.26.018	ZANE/JENNIFER BORCHER	599.04
17.13.2.26.016	DALTON GAINOR	341.24
17.10.1.76.016	RYAN/NICOLE BURK	792.68
17.10.4.26.030	JESSI SUNDIN	1,432.05
<b>TOTAL</b>	<b>34 Properties</b>	<b>\$31,375.39</b>

## DISBURSEMENT REPORT

City of Dundas  
Council Meeting November 8, 2021

DATE	PAYABLE	AMOUNT
11/4/2021	PERA	\$3,090.74
11/4/2021	State of MN Empower Retirement	\$900.00
11/3/2021	MN Dept of Revenue	\$926.63
11/4/2021	IRS	\$4,771.92
11/4/2021	Council Payroll #11	\$1,927.57
11/4/2021	Payroll PP# 22 Employees	\$15,098.82
	<b>Sub Total Paid Payroll and Sales Liabilities</b>	<b>\$26,715.68</b>
10/28/2021	US BANK Wire	\$60,472.50
10/28/2021	Wire Transfer Fee	\$15.00
10/25/2021	Nextiva Voip	\$174.64
10/29/2021	ACH per item	\$13.00
10/29/2021	Low ACH Volume Maintenance	\$5.00
10/29/2021	RDC Monthly Fee	\$59.00
11/3/2021	PSN Payment Services	\$335.00
11/8/2021	Bituminous Materials LLC Pay Voucher 1 (95%	\$43,344.34
11/8/2021	Bills paid (Claims Register)	\$65,511.89
	<b>Sub Total Paid Claims and Service Liabilities</b>	<b>\$169,930.37</b>
<b>TOTAL</b>	<b>Disbursements for November 8, 2021</b>	<b>\$196,646.05</b>

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

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<b>Payments Batch 110821ap1</b>		<b>\$43,344.34</b>
Refer	0 BITUMINOUS MATERIALS LLC	-
Cash Payment Invoice	E 101-43100-411 Road Maintenance Hester street mill and overlay	\$43,344.34
Transaction Date	11/4/2021 Frandsen Bank 10100	<b>Total \$43,344.34</b>

**Fund Summary**

	10100 Frandsen Bank	
101 GENERAL FUND	\$43,344.34	
	\$43,344.34	

Pre-Written Checks	\$0.00	
Checks to be Generated by the Computer	\$43,344.34	
Total	\$43,344.34	

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

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Payments Batch 110821ap

\$65,511.89

Refer <u>0 ABDO FINANCIAL SOLUTIONS, LLC</u> -				
Cash Payment	E 101-41000-301 Auditing and Acct g Servi	November 21 Accounting Services		\$3,672.50
Invoice	449841	11/1/2021		
Cash Payment	E 225-43150-301 Auditing and Acct g Servi	November 21 Accounting Services		\$282.50
Invoice	449841	11/1/2021		
Cash Payment	E 601-49400-301 Auditing and Acct g Servi	November 21 Accounting Services		\$706.25
Invoice	449841	11/1/2021		
Cash Payment	E 602-49450-301 Auditing and Acct g Servi	November 21 Accounting Services		\$706.25
Invoice	449841	11/1/2021		
Cash Payment	E 603-49500-301 Auditing and Acct g Servi	November 21 Accounting Services		\$282.50
Invoice	449841	11/1/2021		
Transaction Date	11/3/2021	Frandsen Bank	10100	<b>Total</b> \$5,650.00
<hr/>				
Refer <u>0 AFLAC</u> -				
Cash Payment	G 101-21710 Other Deductions	Employee Reimbursed HB065		\$367.62
Invoice	792568	10/25/2021		
Transaction Date	11/3/2021	Frandsen Bank	10100	<b>Total</b> \$367.62
<hr/>				
Refer <u>0 AHLMANS</u> -				
Cash Payment	E 101-42100-400 Repairs and Maintenanc	ammo for pd		\$54.99
Invoice	28961	10/19/2021		
Transaction Date	11/3/2021	Frandsen Bank	10100	<b>Total</b> \$54.99
<hr/>				
Refer <u>0 AXON ENTERPRISE, INC</u> -				
Cash Payment	E 101-42100-200 Supplies	taser subscription plan		\$1,140.00
Invoice	INUS022926	10/1/2021		
Transaction Date	11/3/2021	Frandsen Bank	10100	<b>Total</b> \$1,140.00
<hr/>				
Refer <u>0 BADGER METER</u> -				
Cash Payment	E 601-49400-210 Supplies/Water Meter, Et	Orion cellular lte service unit		\$86.45
Invoice	80083544	10/29/2021		
Transaction Date	11/3/2021	Frandsen Bank	10100	<b>Total</b> \$86.45
<hr/>				
Refer <u>0 BADGER METER</u> -				
Cash Payment	E 601-49400-210 Supplies/Water Meter, Et	Orion cellular lte service unit		\$43.70
Invoice	80077675	7/29/2021		
Transaction Date	11/3/2021	Frandsen Bank	10100	<b>Total</b> \$43.70
<hr/>				
Refer <u>0 BANYON</u> -				
Cash Payment	E 101-41000-309 EDP, Software and Desig	Fund import rec/fund import rcpt		\$1,190.00
Invoice	162128	10/12/2021		
Transaction Date	11/3/2021	Frandsen Bank	10100	<b>Total</b> \$1,190.00
<hr/>				
Refer <u>0 CITY OF NORTHFIELD</u> -				
Cash Payment	E 602-49450-385 Sewer Utilities	Wastewater Treatment		\$21,214.36
Invoice		10/20/2021		
Transaction Date	11/3/2021	Frandsen Bank	10100	<b>Total</b> \$21,214.36
<hr/>				
Refer <u>0 DEMANNRIVERSIDE PROPERTIES</u> -				
Cash Payment	G 101-22001 Erosion Control Deposit	erosion fee release-permit G2017-01		\$1,500.00
Invoice		10/26/2021		
Transaction Date	11/3/2021	Frandsen Bank	10100	<b>Total</b> \$1,500.00



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

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Refer	0	<u>DICK-S/LAKEVILLE SANITATION</u>	-		
Cash Payment	E 603-49500-384	Refuse/Garbage Disposa	Trash service October 2021		\$7,591.47
Invoice	DT0004236655	10/31/2021			
Transaction Date	11/3/2021	Frandsen Bank	10100	<b>Total</b>	\$7,591.47
Refer	0	<u>ECKBERG LAMMERS</u>	-		
Cash Payment	E 101-42100-304	Legal Fees	Prosecution October 21		\$659.06
Invoice	10 2021	10/31/2021			
Transaction Date	11/3/2021	Frandsen Bank	10100	<b>Total</b>	\$659.06
Refer	0	<u>ENDRES WINDOW CLEANING</u>	-		
Cash Payment	E 101-41000-440	Cleaning Service	Window Wash - City Hall		\$135.00
Invoice	119691	10/20/2021			
Transaction Date	11/3/2021	Frandsen Bank	10100	<b>Total</b>	\$135.00
Refer	0	<u>H21 GROUP</u>	-		
Cash Payment	E 801-45130-400	Repairs and Maintenanc	Dundas Dukes seating-baseball		\$8,017.00
Invoice	212575	10/28/2021			
Transaction Date	11/3/2021	Frandsen Bank	10100	<b>Total</b>	\$8,017.00
Refer	0	<u>HAWKINS INC.</u>	-		
Cash Payment	E 601-49400-200	Supplies	Chlorine Cylinder		\$10.00
Invoice	6047738	10/22/2021			
Transaction Date	11/3/2021	Frandsen Bank	10100	<b>Total</b>	\$10.00
Refer	0	<u>JOHNSON-REILAND BUILDERS</u>	-		
Cash Payment	G 101-22001	Erosion Control Deposit	erosion fee release-permit 6714		\$1,500.00
Invoice		10/26/2021			
Transaction Date	11/3/2021	Frandsen Bank	10100	<b>Total</b>	\$1,500.00
Refer	0	<u>KEITH PUMPER PLUMBING &amp; HEA</u>	-		
Cash Payment	E 101-41000-400	Repairs and Maintenanc	plumbing work at City Hall		\$157.80
Invoice	47108	10/22/2021			
Transaction Date	11/3/2021	Frandsen Bank	10100	<b>Total</b>	\$157.80
Refer	0	<u>LAW ENFORCEMENT LABOR SVC</u>	-		
Cash Payment	G 101-21707	LLESLI Union Dues	Union dues-November		\$127.00
Invoice					
Transaction Date	11/3/2021	Frandsen Bank	10100	<b>Total</b>	\$127.00
Refer	0	<u>MARCO, INC</u>	-		
Cash Payment	E 101-41000-413	Rental	Printer Lease 10/21/21-11/20/21		\$229.26
Invoice	30364552	10/27/2021			
Transaction Date	11/3/2021	Frandsen Bank	10100	<b>Total</b>	\$229.26
Refer	0	<u>MELIZA, DUANE</u>	-		
Cash Payment	E 101-43100-330	Travel	mileage reimbursement		\$5.49
Invoice					
Cash Payment	E 101-45200-330	Travel	mileage reimbursement		\$0.79
Invoice					
Cash Payment	E 601-49400-330	Travel	mileage reimbursement		\$5.64
Invoice					
Cash Payment	E 602-49450-330	Travel	mileage reimbursement		\$3.76
Invoice					

CITY OF DUNDAS

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Transaction Date	11/3/2021	Frandsen Bank	10100	<b>Total</b>	\$15.68
Refer	0 <i>METERING &amp; TECH SOLUTIONS</i>				-
Cash Payment	E 601-49400-210	Supplies/Water Meter, Et meters			\$9,892.88
Invoice	20722	10/27/2021			
Transaction Date	11/3/2021	Frandsen Bank	10100	<b>Total</b>	\$9,892.88
Refer	0 <i>MIDWEST WATER SPECIALTY, INC</i>				-
Cash Payment	E 101-41000-200	Supplies	Kandiyohi 5 gallon		\$66.40
Invoice	114701	11/1/2021			
Cash Payment	E 101-42100-200	Supplies	Kandiyohi 5 gallon		\$6.25
Invoice	114701	11/1/2021			
Transaction Date	11/3/2021	Frandsen Bank	10100	<b>Total</b>	\$72.65
Refer	0 <i>PORTILLO, NICOLE</i>				-
Cash Payment	E 101-42100-200	Supplies	case of paper reimbursement		\$32.13
Invoice		10/10/2021			
Transaction Date	11/3/2021	Frandsen Bank	10100	<b>Total</b>	\$32.13
Refer	0 <i>RICE/STEELE 911 CENTER</i>				-
Cash Payment	E 101-42100-310	Professional Services	Quarterly costs for BCA-MDC Connections		\$180.00
Invoice	2021-JT-76	10/24/2021			
Transaction Date	11/3/2021	Frandsen Bank	10100	<b>Total</b>	\$180.00
Refer	0 <i>RUTH-S ON STAFFORD</i>				-
Cash Payment	E 101-41000-200	Supplies	City Hill Grand Opening appetizers and cookies		\$378.94
Invoice	1-92221				
Transaction Date	11/3/2021	Frandsen Bank	10100	<b>Total</b>	\$378.94
Refer	0 <i>WSB &amp; ASSOC INC</i>				-
Cash Payment	E 101-41000-303	Engineering Fees	2021 City Engineering		\$800.00
Invoice	R-017408-000-9	10/20/2021			
Transaction Date	11/3/2021	Frandsen Bank	10100	<b>Total</b>	\$800.00
Refer	0 <i>WSB &amp; ASSOC INC</i>				-
Cash Payment	E 101-41910-303	Engineering Fees	2020 Sidewalk Improvements		\$125.00
Invoice	R-010169-000-53	10/20/2021			
Cash Payment	E 225-43150-303	Engineering Fees	Depot Street N/Hester Street W Drainage		\$93.75
Invoice	R-010169-000-53	10/20/2021			
Cash Payment	E 225-43150-303	Engineering Fees	Hester Street E Storm Sewer Outlet Shop		\$578.75
Invoice	R-010169-000-53	10/20/2021			
Cash Payment	E 101-41910-303	Engineering Fees	Right of Way Permits		\$156.25
Invoice	R-010169-000-53	10/20/2021			
Cash Payment	E 101-41000-303	Engineering Fees	GIS Base Maps		\$520.00
Invoice	R-010169-000-53	10/20/2021			
Cash Payment	E 101-41910-303	Engineering Fees	Mill Towns Trail Head		\$372.00
Invoice	R-010169-000-53	10/20/2021			
Cash Payment	E 101-41910-303	Engineering Fees	2021 Sidewalks/Trail Improvements		\$93.75
Invoice	R-010169-000-53	10/20/2021			
Cash Payment	E 101-41910-303	Engineering Fees	Pavement Maintenance		\$62.50
Invoice	R-010169-000-53	10/20/2021			
Cash Payment	E 602-49450-303	Engineering Fees	Wastewater System		\$1,001.00
Invoice	R-010169-000-53	10/20/2021			

# CITY OF DUNDAS

## Payments

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Cash Payment	E 101-41910-303 Engineering Fees	Comp Transportation Planning	\$62.50
Invoice R-010169-000-53 10/20/2021			
Cash Payment	E 101-45200-303 Engineering Fees	Tower Park Improvements and Planning	\$264.00
Invoice R-010169-000-53 10/20/2021			
Transaction Date	11/3/2021	Frandsen Bank 10100	<b>Total</b> \$3,329.50
Refer	0 WSB & ASSOC INC		
Cash Payment	G 430-22017 Escrow-Cannon River Valley	Cannon River Valley Estates	\$125.00
Invoice R-010168-000-52 10/20/2021			
Cash Payment	G 430-22013 Escrow - Brd. Hgt. Pre. Plat	Bridgewater Heights PUD Amendment	\$125.00
Invoice R-010168-000-52 10/20/2021			
Cash Payment	G 430-22013 Escrow - Brd. Hgt. Pre. Plat	Tower Heights PUD Amendment	\$500.00
Invoice R-010168-000-52 10/20/2021			
Cash Payment	G 430-22018 Escrow - Stoneridge Hills	Stoneridge Hills	\$65.00
Invoice R-010168-000-52 10/20/2021			
Transaction Date	11/3/2021	Frandsen Bank 10100	<b>Total</b> \$815.00
Refer	0 METRO FIBERNET LLC		
Cash Payment	E 101-42100-321 Telephone & Communic	phone charges	\$78.18
Invoice			
Transaction Date	11/3/2021	Frandsen Bank 10100	<b>Total</b> \$78.18
Refer	0 METRO FIBERNET LLC		
Cash Payment	E 101-41000-321 Telephone & Communic	phone charges	\$121.91
Invoice			
Transaction Date	11/3/2021	Frandsen Bank 10100	<b>Total</b> \$121.91
Refer	0 METRO FIBERNET LLC		
Cash Payment	E 601-49400-321 Telephone & Communic	phone charges	\$121.31
Invoice			
Transaction Date	11/3/2021	Frandsen Bank 10100	<b>Total</b> \$121.31

### Fund Summary

	10100 Frandsen Bank
101 GENERAL FUND	\$14,059.32
225 STORM SEWER	\$955.00
430 ESCROW DEPOSITS	\$815.00
601 WATER	\$10,866.23
602 SEWER	\$22,925.37
603 REFUSE	\$7,873.97
801 DUNDAS BASEBALL ASS.	\$8,017.00
	\$65,511.89

Pre-Written Checks	\$0.00
Checks to be Generated by the Computer	\$65,511.89
Total	\$65,511.89



REQUEST FOR COUNCIL ACTION

TO: Mayor and City Council Members  
FROM: Jenelle Teppen, City Administrator  
SUBJECT: Consider Health/Dental Rates and City Contribution for 2022  
DATE: For the City Council Meeting of November 8, 2022

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PURPOSE/ACTION REQUESTED

Consider Health/Dental rates and the City's contribution for 2022.

SUMMARY

The City has received its health and dental rate renewal for 2022. Premiums for the pool renewal are 9% higher than the previous 12-year average of 3.6%. The 2021 renewal was 9.7% higher than the previous 10-year average of 3%.

According to the Public Employees Insurance Program (PIEP), the reasons for the higher than the 12-year pool average are due to COVID, including procedures that were delayed from 2020, and some very expensive one-time prescription claims reaching almost \$2 million dollars.

While I had sought quotes from different providers, the overall rates didn't come in lower and the plan structures would change. Time ran out to put the information together for the Personnel Committee/City Council/ Union/Employees – all before the PIEP renewal forms are due by 11.19.

My intention is to do a broad survey of our comparable group of cities on benefits to ensure that the City's benefits are competitive so that we are able to recruit and retain employees. We will work over the next few months on the survey, what it means to the budget, and informing and educating all of the stakeholders.

2022 rates for the three plans offered by the City are:

		2021	2022
Advantage High Option	Single	\$1013.02	\$1,106.94
	Family	\$2,704.54	\$2,955.30
Advantage Value Option	Single	\$910.58	\$995.08
	Family	\$2,431.14	\$2,656.72
Advantage HSA Option	Single	\$708.32	\$774.36
	Family	\$1,891.10	\$2,067.40

There are no increases to the dental rates in 2022 and remain at \$11.72/month for single coverage and \$35.57 for family coverage. The City pays 100% of the single coverage premium.

The City currently contributes up to \$725/month towards the cost of health insurance, and \$1,400 annually to offset the deductible for those employees selecting the Health Savings Account (HSA) plan.

The City also provides \$725/month for those employees who waive coverage under the City's plan.

Since the 2022 single premium cost of the HSA is above the \$725/month, I recommend the Council increase the City's contribution to \$775/month to cover the cost of the HSA single premium and \$775/month for those employees who waive coverage under the City's plan.

The overall cost of this additional contribution amount is \$5,400 and is spread across both the general fund and the enterprise funds. There is adequate flexibility in the funds to account for these additional dollars.

#### RECOMMENDATION

Motion to accept the 2022 Health and Dental insurance rates and increase the City's contribution towards the cost of health insurance from \$725 month to \$775 month.



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>	<b>1,961,938</b>	<b>1,369,261</b>	<b>2,447,385</b>	<b>1,100,726</b>	<b>1,124,079</b>	<b>1,197,737</b>	<b>1,277,104</b>	
<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>	<b>2,079,225</b>	<b>2,170,254</b>	<b>1,790,940</b>	<b>1,495,652</b>	<b>1,519,770</b>	<b>1,686,805</b>	<b>1,854,595</b>	
<b>AGENCY FUND</b>									
*	801 Dundas Baseball Association	10,036	-	-	-	-	-	-	N/A
	<b>Total - Agency Funds</b>	<b>10,036</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Grand Total - City</b>	<b>\$ 4,051,199</b>	<b>\$ 3,539,515</b>	<b>\$ 4,238,326</b>	<b>\$ 2,596,378</b>	<b>\$ 2,643,849</b>	<b>\$ 2,884,542</b>	<b>\$ 3,131,699</b>	

\* 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	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
	<i>Total Business-type</i>	<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>	1,541,651	775	-	-	-	-	-	
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(1,541,651)	(775)	-	-	-	-	-	
<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>	2,196,246	152,475	-	-	-	-	-	
<b>Net Change in Fund Balances</b>	654,595	151,700	-	-	-	-	-	
<b>Cash Balances January 1</b>	(502,895)	(151,700)	-	-	-	-	-	
<b>Cash Balances, December 31</b>	\$ (151,700)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

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>	<b>23,463</b>	<b>40,303</b>	<b>40,542</b>	<b>58,497</b>	<b>47,278</b>	<b>-</b>	<b>-</b>	
<b>Expenditures</b>								
Capital outlay	-	280,000	379,962	1,382,236	-	-	-	
<b>Total Expenditures</b>	<b>-</b>	<b>280,000</b>	<b>379,962</b>	<b>1,382,236</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>23,463</b>	<b>(239,697)</b>	<b>(339,420)</b>	<b>(1,323,739)</b>	<b>47,278</b>	<b>-</b>	<b>-</b>	
<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>	<b>-</b>	<b>263,546</b>	<b>1,500,000</b>	<b>108,999</b>	<b>(47,278)</b>	<b>-</b>	<b>-</b>	
<b>Net Change in Fund Balances</b>	<b>23,463</b>	<b>23,849</b>	<b>1,160,580</b>	<b>(1,214,740)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Cash Balances January 1</b>	<b>6,848</b>	<b>30,311</b>	<b>54,160</b>	<b>1,214,740</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Cash Balances, December 31</b>	<b>\$ 30,311</b>	<b>\$ 54,160</b>	<b>\$ 1,214,740</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

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	-
					\$ 141,000	\$ 150,490	\$ 137,714	\$ 144,243	\$ 34,340	\$ -

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

	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	\$ 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)
	50,558	43,325	39,750	41,737	43,824	46,015	48,316
<b>Cash Flows from Capital and Related Financing Activities</b>							
Acquisition of capital assets	-	(75,000)	-	(122,412)	-	-	-
Special Assessments	415	-	-	-	-	-	-
	415	(75,000)	-	(122,412)	-	-	-
<b>Cash Flows From Investing Activities</b>							
Investment earnings	2,515	2,500	2,800	3,219	2,444	2,907	3,396
<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>	\$ 308,486	\$ 279,311	\$ 321,861	\$ 244,405	\$ 290,673	\$ 339,595	\$ 391,307

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

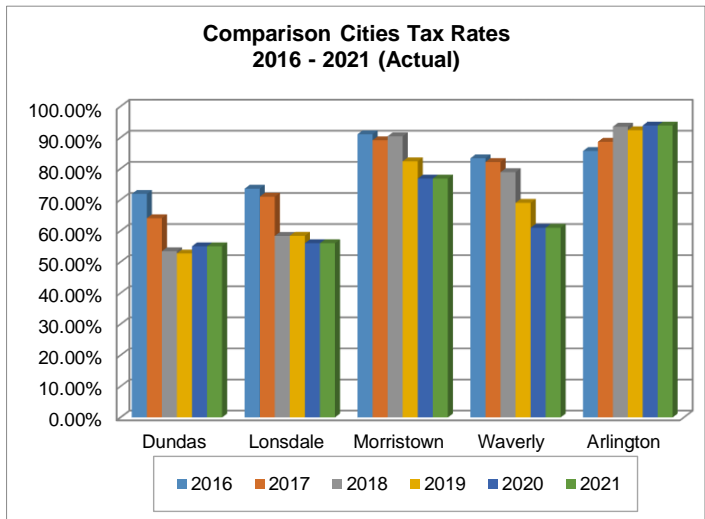
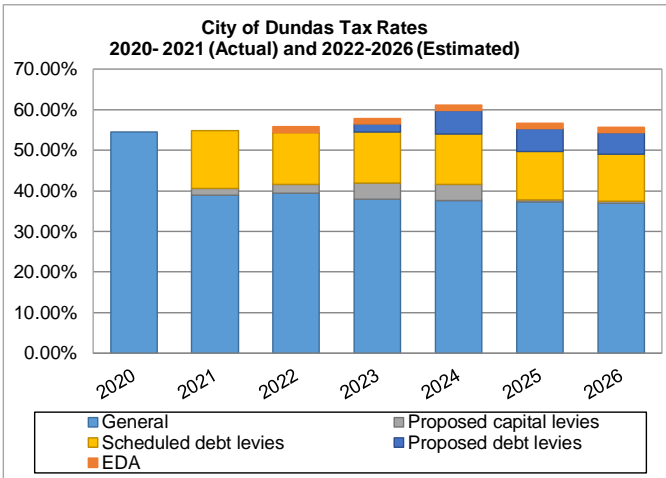
	Enterprise Fund Projected Activity			Enterprise Fund Projected Activity			
	2020 Actual	2021 Estimated	2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated	2026 Estimated
<b>Cash Flows from Operating Activities</b>							
Receipts from customers and users	\$ 414,326	\$ 414,386	\$ 464,017	\$ 477,938	\$ 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>

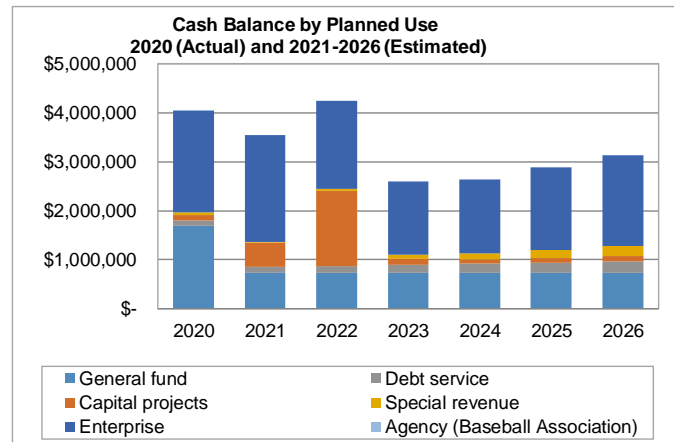
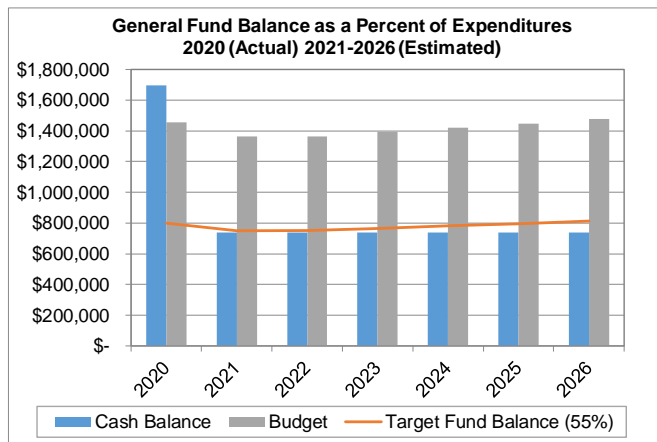
**Tax Rates**



**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**



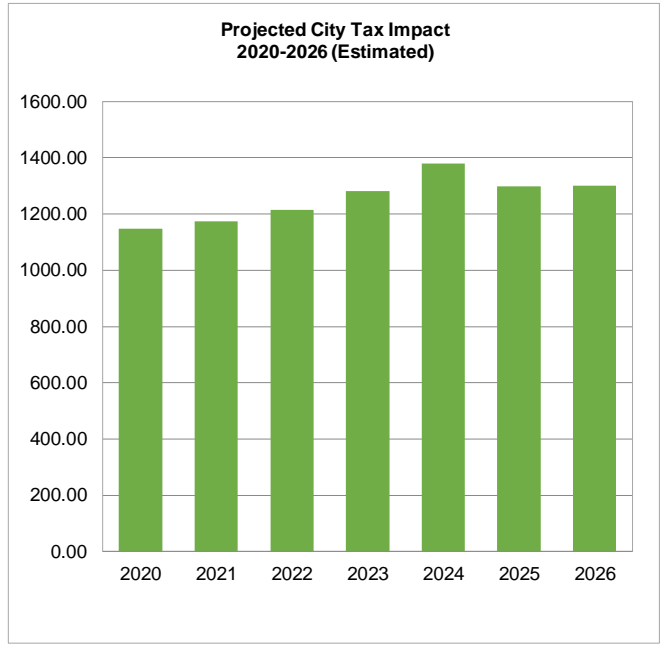
**General Fund Balance as a Percent of Revenue:**

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**



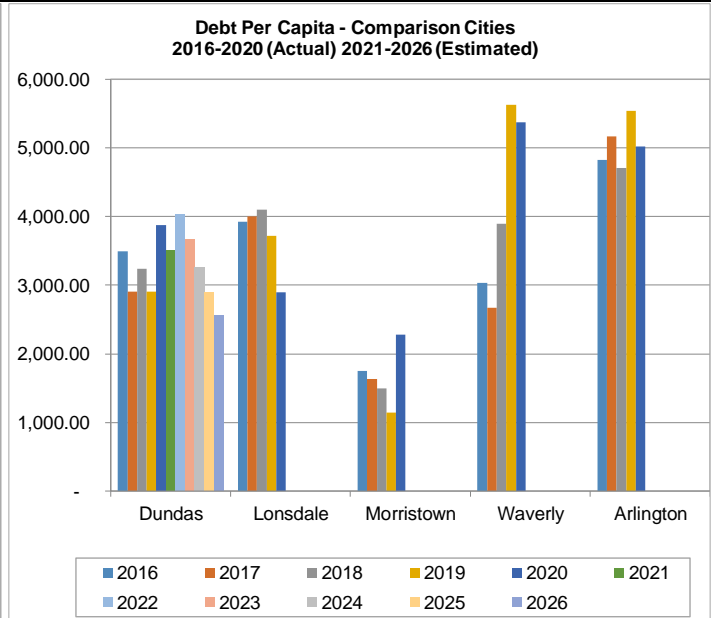
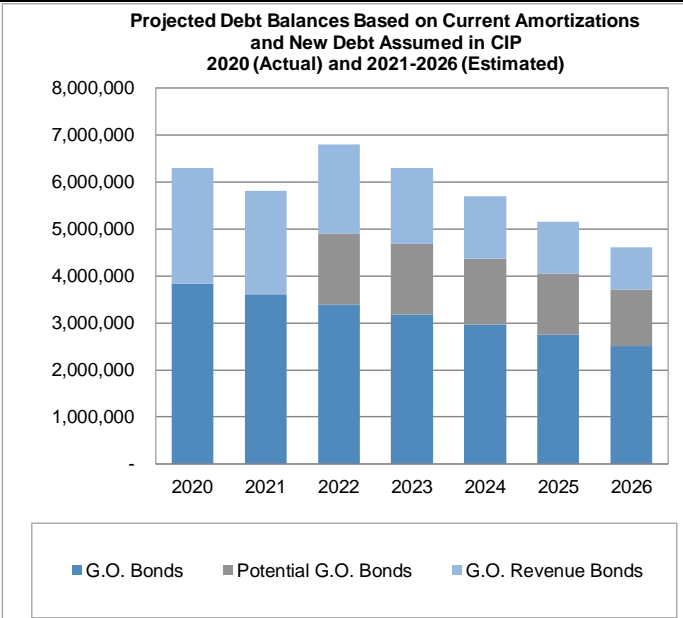
**Percent of Property Taxes - General Levy and Bonds**

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.

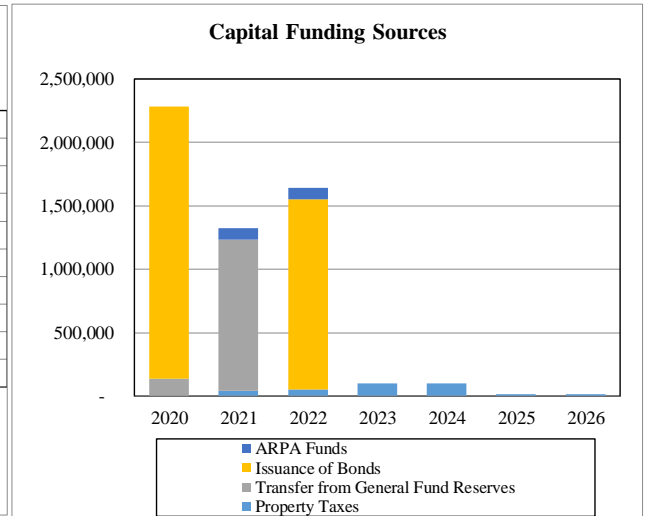
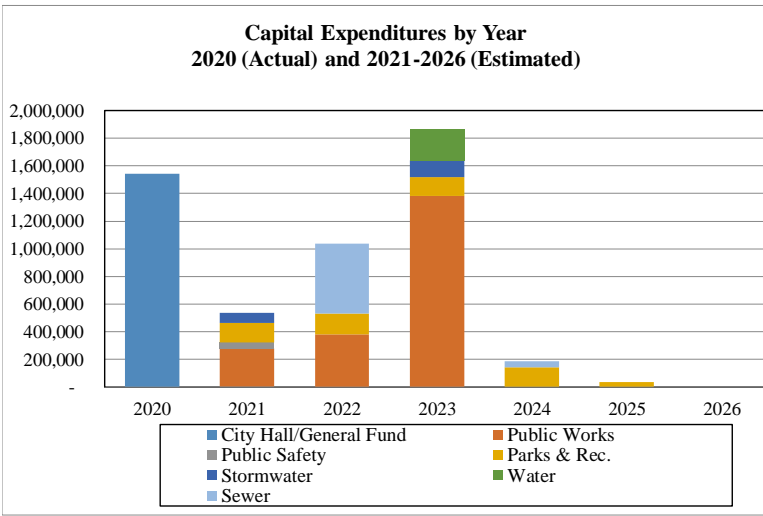
**Debt**



**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 26, 2021

City of Dundas, Minnesota  
Water and Sewer Rate Study  
Table of Contents  
October 26, 2021

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Cash Flow Projections	
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INTRODUCTORY SECTION

CITY OF DUNDAS  
DUNDAS, MINNESOTA

City of Dundas, Minnesota  
Water and Sewer Rate Study  
October 26, 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 summarizes 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 26, 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 26, 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 26, 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.

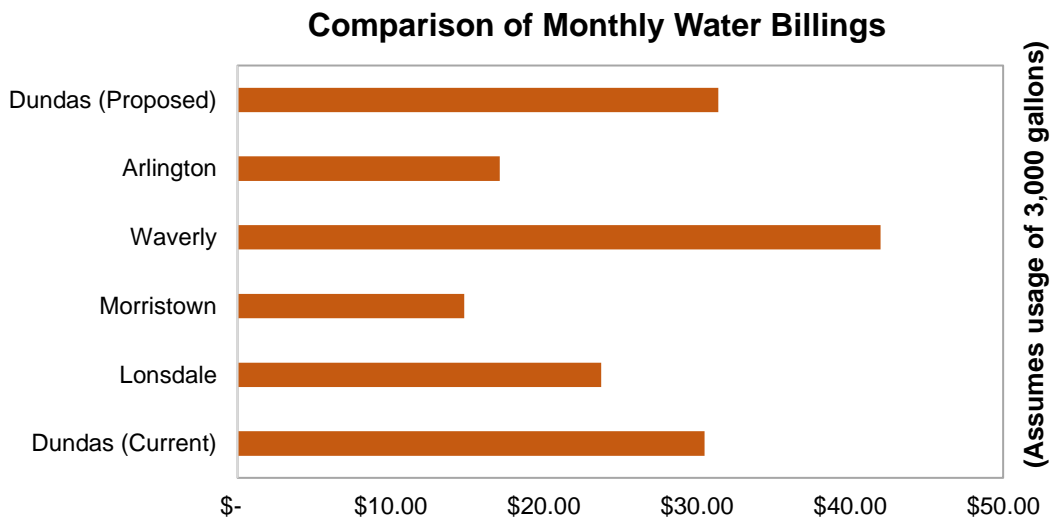
<u>Sewer-Residential</u>	<u>Current</u>	<u>Proposed Rates</u>				
		<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Monthly bill based on 3,000 gallons	\$ 25.02	\$ 26.02	\$ 26.80	\$ 27.61	\$ 28.16	\$ 28.16
Base Fee	\$ 17.75	\$ 18.46	\$ 19.01	\$ 19.58	\$ 19.98	\$ 19.98
Total monthly bill	\$ 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 26, 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

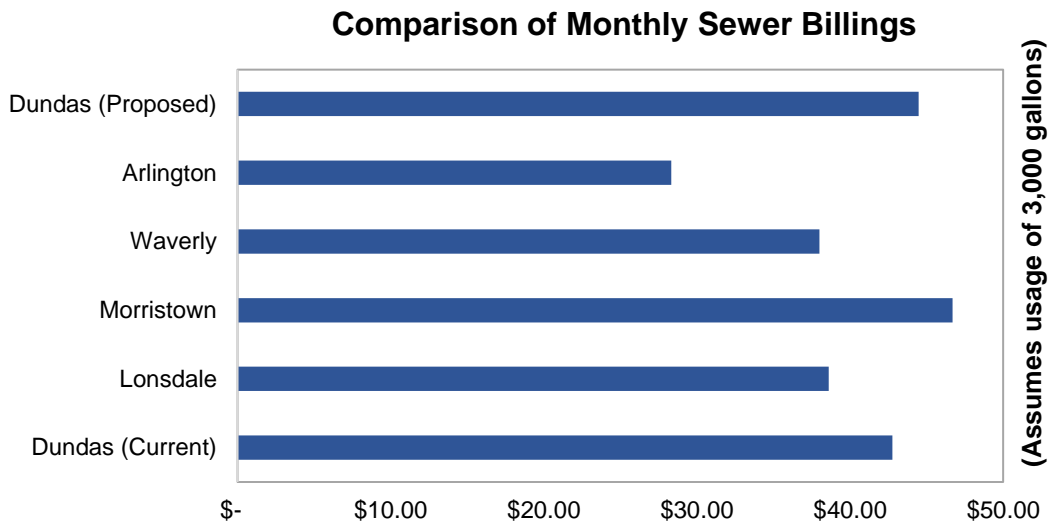


City of Dundas, Minnesota  
Water and Sewer Rate Study  
October 26, 2021

**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)	\$ 42.77
Lonsdale	38.60
Morristown	46.70
Waverly	38.00
Arlington	28.33
Dundas (Proposed)	44.48



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	<u>185,334</u>	<u>162,702</u>	<u>97,323</u>	<u>100,242</u>	<u>103,250</u>	<u>106,347</u>	<u>109,538</u>
<b>Cash Flows from Noncapital Financing Activities</b>							
Refunds and reimbursements	195	-	-	-	-	-	-
Net cash from noncapital financing activities	<u>195</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<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	<u>(94,626)</u>	<u>(134,405)</u>	<u>(133,805)</u>	<u>(357,416)</u>	<u>(131,996)</u>	<u>(130,810)</u>	<u>(129,247)</u>
<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	<u>6,985</u>	<u>4,458</u>	<u>4,622</u>	<u>4,462</u>	<u>3,199</u>	<u>3,071</u>	<u>2,964</u>
<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>	<u><b>\$ 891,570</b></u>	<u><b>\$ 924,325</b></u>	<u><b>\$ 892,464</b></u>	<u><b>\$ 639,753</b></u>	<u><b>\$ 614,205</b></u>	<u><b>\$ 592,814</b></u>	<u><b>\$ 576,069</b></u>
<b>Minimum Recommended Cash Reserve</b>		<u>\$ 376,260</u>	<u>\$ 381,376</u>	<u>\$ 386,483</u>	<u>\$ 391,585</u>	<u>\$ 396,498</u>	<u>\$ 401,778</u>
<b>Cash in Excess of Reserve</b>		<u>\$ 548,064</u>	<u>\$ 511,088</u>	<u>\$ 253,270</u>	<u>\$ 222,620</u>	<u>\$ 196,315</u>	<u>\$ 174,290</u>
<b>Average monthly bill (3,000 gallons)</b>		<u><b>\$ 30.49</b></u>	<u><b>\$ 31.40</b></u>	<u><b>\$ 32.35</b></u>	<u><b>\$ 33.32</b></u>	<u><b>\$ 34.32</b></u>	<u><b>\$ 35.35</b></u>
<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>

**DUNDAS WATER / SEWER RATES**  
2017 - 2021

<b>YEAR</b>	<b>Water Base</b>	<b>Water 1000/gal</b>	<b>Sewer Base</b>	<b>Sewer 1000/gal</b>	<b>TOTAL 1,000 gal</b>	<b>Increase</b>
2017	\$18.00	\$3.83	\$17.25	\$8.34	\$47.42	
2018	\$19.00	\$3.83	\$17.25	\$8.34	\$48.42	↑ \$1.00
2019	\$19.00	\$3.83	\$17.25	\$8.34	\$48.42	0
2020	\$19.00	\$3.83	\$17.75	\$8.34	\$48.92	↑ \$ .50
2021	\$19.00	\$3.83	\$17.75	\$8.34	\$48.92	0

In the past five years (2017 to 2021) the only increases are:  
 \$1.00 water base fee in 2018  
 \$ .50 sewer base fee in 2020

NOTE:  
 Outside Water Rate \$5.83 per 1,000 gal SAME 2017-2021



# 3rd Quarter Report

## City of Dundas

Dundas, Minnesota

As of September 30, 2021



5201 Eden Avenue, Ste 250  
Edina, MN 55436  
P 952.835.9090  
F 952.835.3261

November 1, 2021

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## ACCOUNTANT'S COMPILATION REPORT

Honorable Mayor and City Council  
City of Dundas  
Dundas, Minnesota

We have compiled the accompanying statement of revenues and expenditures for the General Fund and statements of revenues and expenses for the enterprise funds of the City of Dundas as of September 30, 2021 for the quarter then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Sincerely,

**Abdo Financial Solutions**

5201 Eden Avenue, Ste 250  
Edina, MN 55436  
P 952.835.9090  
F 952.835.3261

November 1, 2021

Honorable Mayor and City Council  
 City of Dundas  
 Dundas, Minnesota

Dear Honorable Mayor and City Council:

We have reconciled all bank accounts through September 30, 2021 and reviewed activity in all funds. The following is a summary of our observations. All information presented is unaudited.

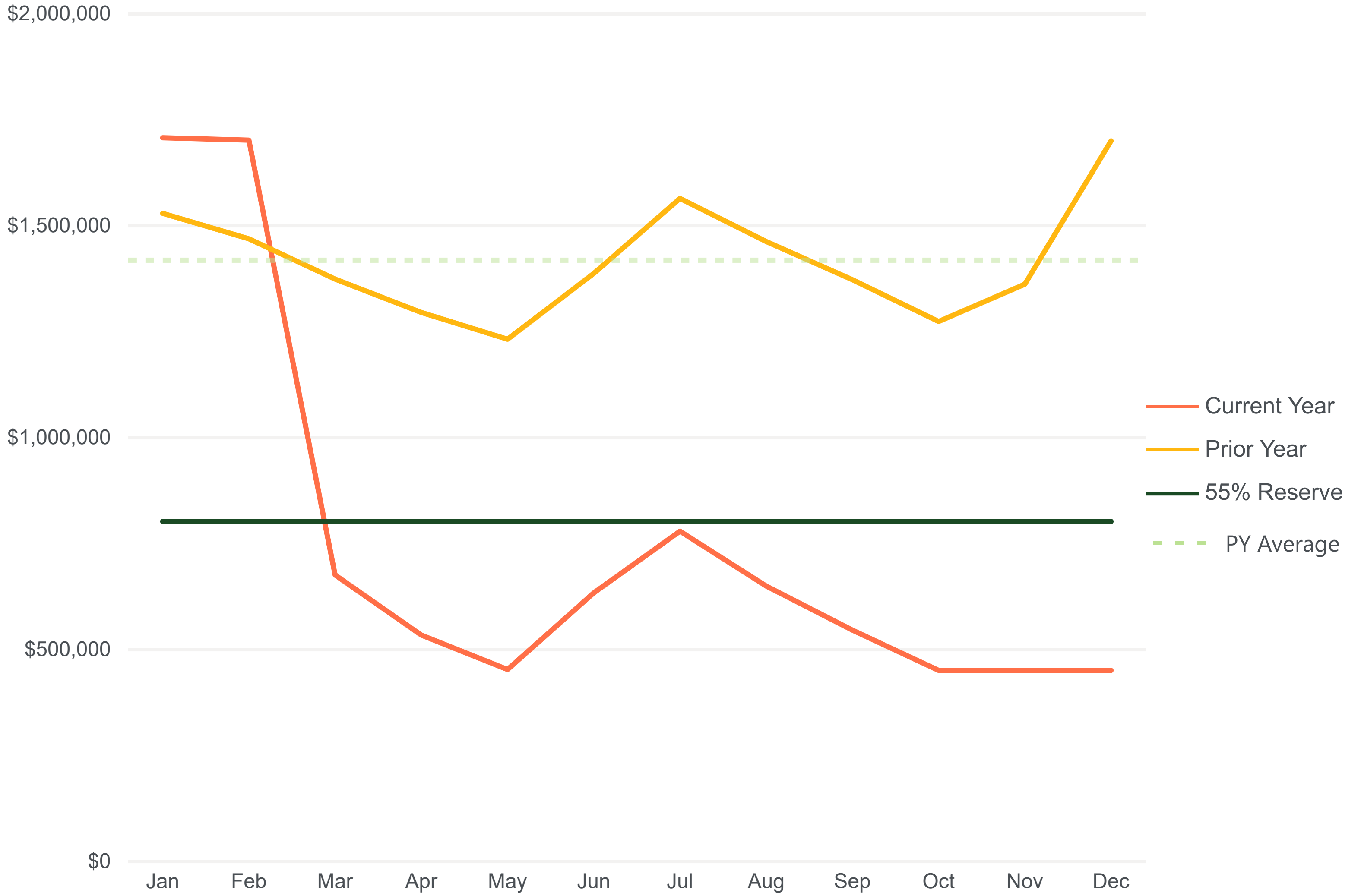
### Cash and Investments

The City's cash and investment balances are as follows:

	9/30/2021	12/31/2020	Increase/ (Decrease)
▲			
Checking	1,108,863	1,473,755	-364,892
Investments	2,679,794	2,577,443	102,351
<b>Total Cash and Investments</b>	<b>3,788,657</b>	<b>4,051,198</b>	<b>-262,541</b>

	9/30/2021	12/31/2020	Increase/ (Decrease)
Bank CD	0	420,932	-420,932
Brokered CD	549,864	399,300	150,564
Brokered Securities	495,378	495,188	190
Checking	1,108,862	1,473,760	-364,898
Money Market	1,634,553	1,262,018	372,535
<b>Total Investments</b>	<b>3,788,657</b>	<b>4,051,198</b>	<b>-262,541</b>

## General Fund Cash Balances - Current Year & Prior Year



Current short-term rates being offered by financial institutions are very low as evidenced by the table of U.S. Treasury rates below. The U.S. Treasury rates provide a benchmark perspective for rate of return.

Treasury Yields									
Date	1 mo	3 mo	6 mo	1 yr	2 yr	3 yr	5 yr	7 yr	10 yr
9/30/2016	0.20	0.29	0.45	0.59	0.77	0.88	1.14	1.42	1.60
12/31/2016	0.44	0.51	0.62	0.85	1.20	1.47	1.93	2.25	2.45
3/31/2017	0.74	0.76	0.91	1.03	1.27	1.50	1.93	2.22	2.40
6/30/2017	0.84	1.03	1.14	1.24	1.38	1.55	1.89	2.14	2.31
9/29/2017	0.96	1.06	1.20	1.31	1.47	1.62	1.92	2.16	2.33
12/31/2017	1.28	1.39	1.53	1.76	1.89	1.98	2.20	2.33	2.40
3/31/2018	1.63	1.73	1.93	2.09	2.27	2.39	2.56	2.68	2.74
6/29/2018	1.77	1.93	2.11	2.33	2.52	2.63	2.73	2.81	2.85
9/28/2018	2.12	2.19	2.36	2.59	2.81	2.88	2.94	3.01	3.05
12/31/2018	2.44	2.45	2.56	2.63	2.48	2.46	2.51	2.59	2.69
3/29/2019	2.44	2.43	2.44	2.39	2.31	2.28	2.31	2.41	2.52
6/28/2019	2.18	2.12	2.09	1.92	1.75	1.71	1.76	1.87	2.00
9/30/2019	1.91	1.88	1.83	1.75	1.63	1.56	1.55	1.62	1.68
12/31/2019	1.48	1.55	1.60	1.59	1.58	1.62	1.69	1.83	1.92
3/31/2020	0.05	0.11	0.15	0.17	0.23	0.29	0.37	0.55	0.70
6/30/2020	0.13	0.16	0.18	0.16	0.16	0.18	0.29	0.49	0.66
9/30/2020	0.08	0.10	0.11	0.12	0.13	0.16	0.28	0.47	0.69
12/31/2020	0.08	0.08	0.09	0.09	0.10	0.13	0.17	0.36	0.65
3/31/2021	0.01	0.01	0.03	0.05	0.07	0.16	0.35	0.92	1.40
6/30/2021	0.05	0.05	0.06	0.07	0.25	0.46	0.87	1.21	1.45
9/30/2021	0.07	0.04	0.05	0.09	0.28	0.53	0.98	1.32	1.52

\* \* \* \* \*

This information is unaudited and is intended solely for the information and use of management and City Council and is not intended and should not be used by anyone other than these specified parties.

If you have any questions or wish to discuss any of the items contained in this letter or the attachments, please feel free to contact us at your convenience. We wish to thank you for the continued opportunity to be of service and for the courtesy and cooperation extended to us by your staff.

Sincerely,

**Abdo Financial Solutions**

City of Dundas, Minnesota  
 Unaudited Cash Balances by Fund  
 September 30, 2020, December 31, 2020, and September 30, 2021

	PY Quarter Balance	PY Ending Balance	Quarter Ending Balance	YTD Change	YTD % Change	
▲						
⊕ General Fund	1,370,588	1,698,123	543,888	-1,154,235	-212	①
⊕ Gambling Special Fund	49,396	49,493	6,669	-42,824	-642	
⊕ EDA	0	0	0	0		
⊕ Storm Sewer Fund	291,156	308,486	341,437	32,951	10	
⊕ Debt Service 2013A	100,172	100,369	46,261	-54,108	-117	②
⊕ Debt Service 2018A	2	0	-27,935	-27,935	100	
⊕ Debt Service 2020A	-29,044	0	-61,349	-61,349	100	③
⊕ Capital Projects	-31,939	0	724,548	724,548	100	④
⊕ City Hall Project	-111,990	0	31,060	31,060	100	
⊕ Public Works Capital Outlay	6,897	30,311	50,398	20,087	40	
⊕ Public Safety Capital Outlay	83,478	83,641	41,717	-41,925	-100	
⊕ Parks & Recreation Capital Outlay	0	0	165,160	165,160	100	⑤
⊕ Escrow Deposits	2,401	0	-1,207	-1,207	100	
⊕ Water Fund	823,201	891,570	893,724	2,154	0	
⊕ Sewer Fund	877,320	787,191	930,385	143,194	15	⑥
⊕ Refuse Fund (Garbage)	88,060	91,978	103,900	11,922	11	
⊕ Dundas Baseball Association	11,718	10,036	0	-10,036		
⊕ Investments	107,508	0	0	0		
<b>Total</b>	<b>3,638,923</b>	<b>4,051,198</b>	<b>3,788,657</b>	<b>-262,541</b>	<b>-7</b>	

Explanation of Changes Greater than \$50,000

Number	Comment
①	Variance due to timing of when property tax levies are received and large capital project reserve transfers out of the General Fund.
②	Variance due to timing of when property tax levies are received. Variance will dissipate as remaining levy amounts are received by City.
③	Variance due to timing of when property tax levies are received. Variance will dissipate as remaining levy amounts are received by City.
④	Variance due to large capital project reserve transfer from General Fund in Q1.
⑤	Variance due to large capital project reserve transfer from General Fund in Q1.
⑥	Variance due to APRA funds received in August and usage exceeding prior year due to development. Please refer to attached revenue and expense reports for more detail on the Sewer fund's performance year-to-date.



City of Dundas, Minnesota  
Statement of Revenues and Expenditures -  
Budget and Actual -  
General Fund (Unaudited)  
For the Nine Months Ended September 30, 2021

	Annual Budget	YTD Budget	YTD Actual	Variance	Percent of YTD Budget Received or Expended		
<b>Revenues</b>							
⊕ Taxes	872,261	654,196	494,274	-159,922	75.6%	↓	①
⊕ Intergovernmental	201,689	151,267	106,974	-44,293	70.7%	↓	②
⊕ Licenses and permits	78,500	58,875	112,778	53,903	191.6%	↑	③
⊕ Charges for Services	28,700	21,525	39,453	17,928	183.3%	↑	④
⊕ Fines and forfeitures	25,000	18,750	5,613	-13,137	29.9%	↓	
⊕ Interest earnings	15,000	11,250	1,588	-9,662	14.1%	↓	
⊕ Miscellaneous revenue	0	0	8,516	8,516	0.0%		
⊕ Contributions and donations	0	0	2,000	2,000	0.0%		
⊕ Sales of General Fixed Assets	0	0	69,723	69,723	0.0%		
<b>Total</b>	<b>1,221,150</b>	<b>915,863</b>	<b>840,918</b>	<b>-74,945</b>	<b>91.8%</b>	→	
<b>Expenditures</b>							
⊕ General government	-270,960	-203,220	-203,811	-591	100.3%	→	
⊕ City council	-29,790	-22,343	-23,097	-754	103.4%	→	
⊕ COVID 19	0	0	-2,039	-2,039	0.0%		
⊕ Planning and zoning	-89,255	-66,941	-58,375	8,566	87.2%	↑	
⊕ Civil defense	-300	-225	0	225	0.0%	↑	
⊕ Animal control	-500	-375	0	375	0.0%	↑	
⊕ Fire	-58,150	-43,613	-38,282	5,331	87.8%	↑	
⊕ Police	-372,650	-279,488	-257,469	22,018	92.1%	→	
⊕ Building inspection	-78,705	-59,029	-74,037	-15,008	125.4%	↓	⑤
⊕ Highways, streets and roads	-185,070	-138,803	-175,575	-36,773	126.5%	↓	⑥
⊕ Parks	-77,760	-58,320	-70,706	-12,386	121.2%	↓	
⊕ Economic Development	-3,055	-2,291	-3,053	-762	133.2%	↓	
⊕ Street Lighting	-30,000	-22,500	-16,308	6,192	72.5%	↑	
⊕ Debt Service	-24,955	-18,716	-24,953	-6,236	133.3%	↓	
<b>Total</b>	<b>-1,221,150</b>	<b>-915,863</b>	<b>-947,704</b>	<b>-31,841</b>	<b>103.5%</b>	→	
<b>Other Financing Sources (Uses)</b>							
⊕ Transfers In	233,900	175,425	0	-175,425	0.0%	↓	⑦
⊕ Transfers Out	-233,900	-175,425	-1,135,773	-960,348	647.4%	↓	⑧
<b>Total</b>	<b>0</b>	<b>0</b>	<b>-1,135,773</b>	<b>-1,135,773</b>	<b>0.0%</b>		
<b>Total</b>	<b>0</b>	<b>0</b>	<b>-1,242,559</b>	<b>-1,242,559</b>	<b>0.0%</b>		

Explanation of Items Percentage Received/Expended Less than 80% or Greater than 120% and \$ Variance Greater than \$15,000.

Number	Comment
①	Typically property taxes are received in July and December (with a 70% advance in June). Variance will dissipate as remaining levy amounts are received by City.
②	Local Government Aid is typically received in July and December. Variance is expected to dissipate in the 4th quarter.
③	Variance due to more building permits and plan check fees than anticipated.
④	Variance due to recognition of zoning and subdivision revenues in current year that were held in escrow in prior year.
⑤	Variance due to more building permits and plan check fees than anticipated and therefore more expenses.
⑥	Variance due to increased road maintenance in current year from mill and overlay, seal coating and striping of roads.
⑦	Transfers in represent a spenddown of General Fund excess reserves. Transfers were budgeted in the current year to present a balanced budget.
⑧	Variance due to monthly budgeted transfer for capital in current year and council approved transfers of excess reserves to capital funds.

City of Dundas  
Schedule of Cash and Investments  
For the Month Ending September 30, 2021

LEAP YEAR ( Y or N)	Identification (CUSIP or Acct #)	Institution	Description	Type	Market Value 1/1/2021	Deposits - Purchases	Expenditures - Sales	Transfers	Interest	Unadjusted Market Value 9/30/2021	Market Value 9/30/2021	Unrealized Gain / Loss
	277924-1	4M FUND	4M - GENERAL	Money Market	1,125,016.44	808,691.26	(687,555.41)	1,187.29	94.74	1,247,434.32	1,247,434.32	-
		4M FUND	LTD	Money Market	-	300,000.00	-	-	-	300,000.00	300,030.00	30.00
	279616-1	4M FUND	CITADEL FCU	Brokered CD	150,000.00	-	(153,691.26)	-	3,691.26	(0.00)	-	0.00
	286743-1	4M FUND	4M-Western Alliance Bank	Brokered CD	249,300.00	-	-	-	-	249,300.00	249,300.00	-
	47588.1	4M FUND	4M-Richmond Dev	Brokered Securities	294,439.50	-	-	-	-	294,439.50	294,926.25	486.75
	47585-1	4M FUND	4M-Beaverton SD	Brokered Securities	200,748.00	-	-	(451.00)	451.00	200,748.00	200,452.00	(296.00)
	47598-1	4M FUND	4M-NYC-TXBL-REF-D	Brokered CD	-	300,000.00	-	(736.29)	736.29	300,000.00	300,564.00	564.00
	35406-401	4M FUND	American Rescue Plan Act Funds	Money Market	-	87,087.41	-	-	1.03	87,088.44	87,088.44	-
					2,019,503.94	1,495,778.67	(841,246.67)	-	4,974.32	2,679,010.26	2,679,795.01	784.75
XXXXXXXXXXXX	0004	FRANDSEN BANK & TRUST	FRANDSEN BANK & TRUST	General Checking	1,488,537.67	2,745,309.58	(2,980,942.68)	-	85.94	1,252,990.51	1,252,990.51	-
	101-10200	PETTY CASH	PETTY CASH	Petty Cash	100.00	-	-	-	-	100.00	100.00	-
					1,488,637.67	2,745,309.58	(2,980,942.68)	-	85.94	1,253,090.51	1,253,090.51	-
			Total Cash and Investments		\$ 4,066,081.58	\$ 4,106,341.09	\$ (4,249,718.17)	\$ -	\$ 9,396.27	\$ 3,932,100.77	\$ 3,932,885.52	\$ 784.75

Reconciling Items  
Deposits in Transit  
Outstanding Checks

\$ 129.36  
\$ (15,007.01)  
\$ 4,051,203.93

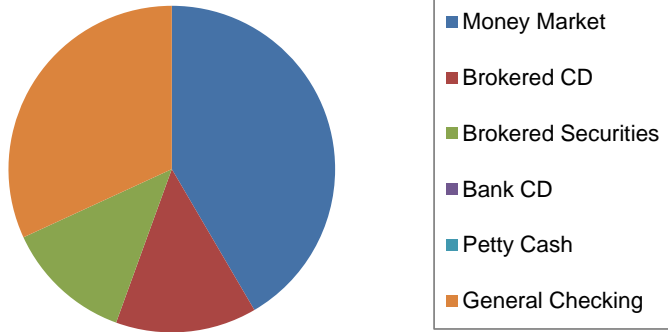
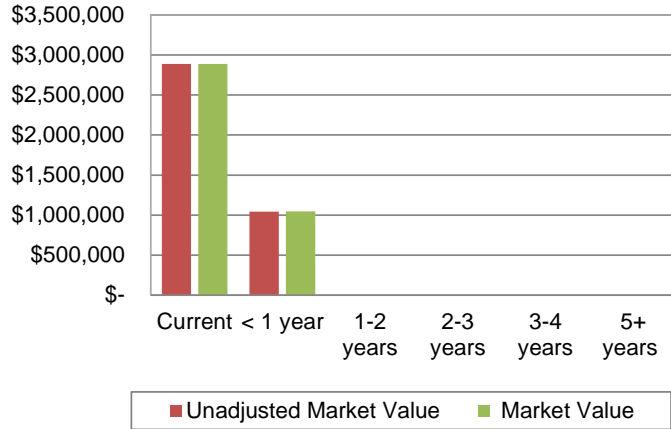
Reconciling Items  
Deposits in Transit  
Outstanding Checks

\$ 685.82  
\$ (144,914.22)

Reconciled Balance \$ 3,788,657.12

City of Dundas  
 Schedule of Cash and Investments  
 For the Month Ending June 30, 2021

**Maturities**



Maturity	Unadjusted Market Value 9/30/2021	Market Value 9/30/2021	Variance 9/30/2021
Current	\$ 2,887,613.27	\$ 2,887,643.27	\$ 30.00
< 1 year	1,044,487.50	1,045,242.25	754.75
1-2 years	-	-	-
2-3 years	-	-	-
3-4 years	-	-	-
5+ years	-	-	-
	<u>\$ 3,932,100.77</u>	<u>\$ 3,932,885.52</u>	<u>784.75</u>
	-	\$ -	

Weighted average Rate of return	0.005	9/30/2021
Average Maturity (years)	0.06	9/30/2021

Investment Type	Market Value 9/30/2021
Money Market	\$ 1,634,552.76
Brokered CD	549,864.00
Brokered Securities	495,378.25
Bank CD	-
Petty Cash	100.00
General Checking	<u>1,252,990.51</u>
	<u>\$ 3,932,885.52</u>

<b>Operating Account</b>	
O/S Deposits	\$ 685.82
O/S Checks	<u>(144,914.22)</u>
Reconciled Balance	<u>\$ 3,788,657.12</u>

3,788,657.12

\$ -

City of Dundas, Minnesota  
Statement of Revenues and Expenditures -  
Budget and Actual -  
Water Fund (Unaudited)  
For the Nine Months Ended September 30, 2021

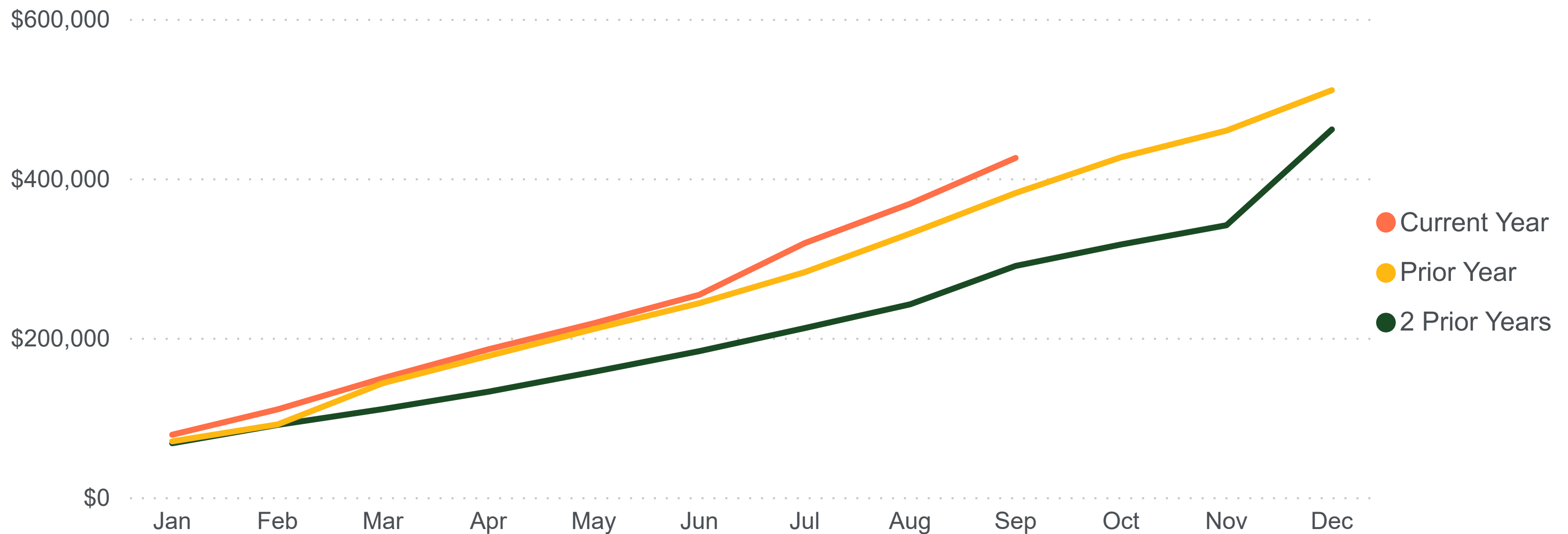
	PY Quarter Ending Balance	Quarter Ending Balance	YOY Variance	CY as a Percent of PY
<b>Revenues</b>	<b>381,575</b>	<b>425,589</b>	<b>44,014</b>	<b>111.53%</b>
Charges for Services	376,218	423,345	47,128	112.53%
Interest Income	5,357	2,243	-3,114	41.87%
<b>Expenses</b>	<b>-215,476</b>	<b>-577,951</b>	<b>-362,475</b>	<b>268.22%</b>
Salaries and Benefits	-59,877	-61,802	-1,925	103.21%
Supplies	-21,042	-58,043	-37,001	275.85% <sup>①</sup>
Other Services and Charges	-34,195	-39,937	-5,742	116.79%
Repair and Maintenance	-42,175	-41,565	609	98.56%
Utilities	-19,657	-22,418	-2,760	114.04%
Interest	-38,530	-34,405	4,125	89.29%
Principal	0	-140,000	-140,000	<sup>②</sup>
Depreciation	0	-168,750	-168,750	<sup>③</sup>
Capital	0	-11,032	-11,032	
<b>Total</b>	<b>166,099</b>	<b>-152,362</b>	<b>-318,461</b>	<b>-91.73%</b>

Explanation of Items Percentage Received/Expended Less than  
80% or Greater than 120% and \$ Variance Greater than \$15,000.

Number    Comment  
▲

- ①    Variance due to purchase of new water meters in 2021.
- ②    Variance due to change in coding practice for debt service payments.
- ③    Variance due to monthly depreciation entries in current year instead of yearly in prior years.

Water Revenue by Year



City of Dundas, Minnesota  
Statement of Revenues and Expenditures -  
Budget and Actual -  
Sewer Fund (Unaudited)  
For the Nine Months Ended September 30, 2021

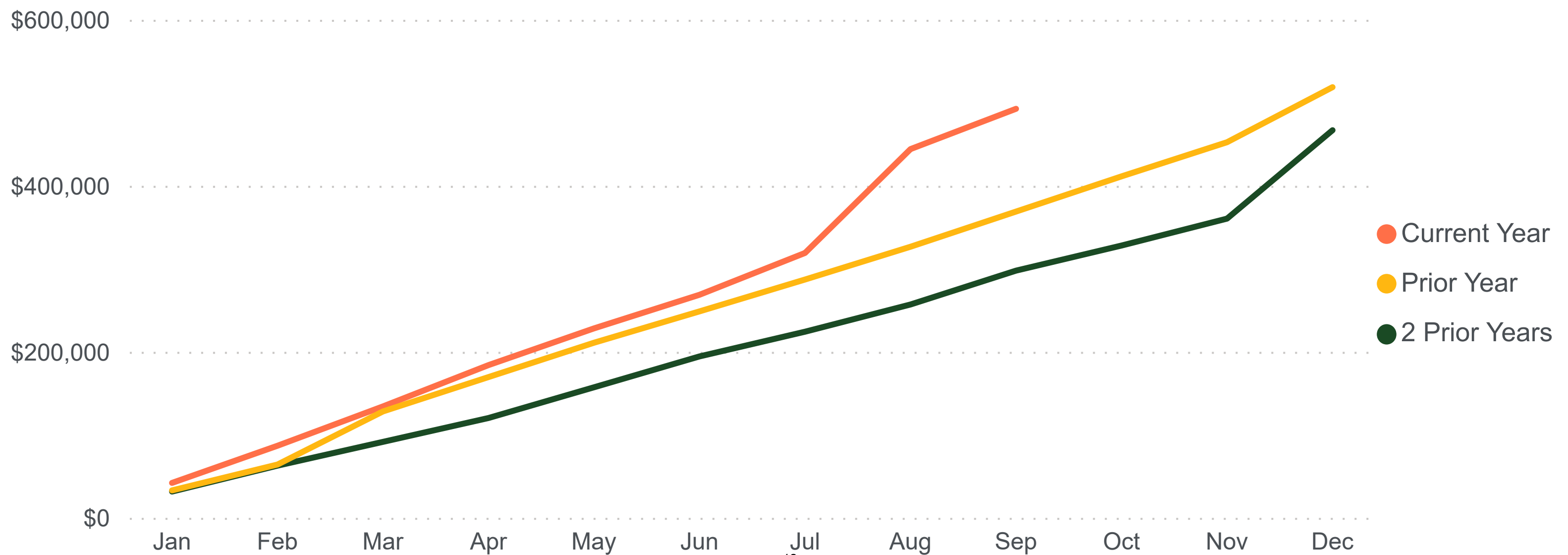
	PY Quarter Ending Balance	Quarter Ending Balance	YOY Variance	CY as a Percent of PY
<b>Revenues</b>	<b>368,994</b>	<b>492,812</b>	<b>123,817</b>	<b>133.56%</b>
Charges for Services	363,138	403,350	40,211	111.07%
Interest earnings	5,856	2,296	-3,560	39.20%
Miscellaneous	0	79	79	
Intergovernmental	0	87,087	87,087	①
<b>Expenses</b>	<b>-208,412</b>	<b>-520,778</b>	<b>-312,366</b>	<b>249.88%</b>
Salaries and Benefits	-42,576	-43,625	-1,049	102.46%
Supplies	-952	-320	633	33.56%
Other Services and Charges	-19,199	-38,102	-18,903	198.46% ②
Repair and Maintenance	-11,184	-29,189	-18,005	260.98% ③
Utilities	-118,729	-191,723	-72,994	161.48% ④
Interest	-15,771	-14,703	1,069	93.22%
Depreciation	0	-188,025	-188,025	⑤
Equipment	0	-4,061	-4,061	
Capital	0	-11,032	-11,032	
<b>Total</b>	<b>160,582</b>	<b>-27,967</b>	<b>-188,549</b>	<b>-17.42%</b>

Explanation of Items Percentage Received/Expended Less than 80%  
or Greater than 120% and \$ Variance Greater than \$15,000.

Number    Comment

- ①    Variance due to APRA funds received in August.
- ②    Variance due to wastewater system pre-treatment project.
- ③    Variance due to televising work done on sewer infrastructure to find source of increased total suspended solids and other sewer issues.
- ④    Variance due to increased consumption related to increase in development and completion of single family homes.
- ⑤    Variance due to monthly depreciation entries in current year instead of yearly in prior years.

Sewer Revenue by Year



**ABDO, EICK & MEYERS**  
**AEM Revenue Guideline**

Act Status	Account Descr	2021 YTD Budget	2021 YTD Amt	2021 YTD Balance	%YTD Budget
<b>FUND 101 GENERAL FUND</b>					
Active	R 101-31010 Current Ad Valorem Taxes	\$872,261.00	\$493,673.57	\$378,587.43	56.60%
Active	R 101-32110 Alcoholic Beverages	\$8,000.00	\$875.00	\$7,125.00	10.94%
Active	R 101-32180 Other Licenses/Permits	\$2,500.00	\$2,630.00	-\$130.00	105.20%
Active	R 101-32210 Building Permits	\$45,000.00	\$62,270.30	-\$17,270.30	138.38%
Active	R 101-32220 HVAC Permit	\$1,000.00	\$4,420.79	-\$3,420.79	442.08%
Active	R 101-32230 Plumbing Connection Permits	\$2,000.00	\$3,419.00	-\$1,419.00	170.95%
Active	R 101-32270 Plan Check	\$20,000.00	\$39,162.80	-\$19,162.80	195.81%
Active	R 101-33401 Local Government Aid	\$174,159.00	\$87,079.50	\$87,079.50	50.00%
Active	R 101-33402 Market Value Credit	\$425.00	\$0.00	\$425.00	0.00%
Active	R 101-33405 PERA Rate Increase Aid	\$105.00	\$0.00	\$105.00	0.00%
Active	R 101-33416 Police Training Reimbursement	\$0.00	\$3,020.00	-\$3,020.00	0.00%
Active	R 101-33419 Muni State Aid St Maintenance	\$0.00	\$15,707.50	-\$15,707.50	0.00%
Active	R 101-33430 State Police Aid	\$25,000.00	\$596.25	\$24,403.75	2.39%
Active	R 101-33630 TZD Police	\$2,000.00	\$570.60	\$1,429.40	28.53%
Active	R 101-34000 Charges for Services	\$0.00	\$199.50	-\$199.50	0.00%
Active	R 101-34103 Zoning and Subdivision Fees	\$5,000.00	\$19,253.53	-\$14,253.53	385.07%
Active	R 101-34107 Assessment Search Fees	\$1,500.00	\$2,690.00	-\$1,190.00	179.33%
Active	R 101-34200 Public Safety Charges for Srvs	\$0.00	\$2,992.50	-\$2,992.50	0.00%
Active	R 101-34203 Accident/Police Report	\$0.00	\$35.00	-\$35.00	0.00%
Active	R 101-34780 Park Fees	\$2,500.00	\$2,065.00	\$435.00	82.60%
Active	R 101-34800 Franchise & Licensing Revenue	\$15,500.00	\$9,037.66	\$6,462.34	58.31%
Active	R 101-34950 Other Revenues	\$0.00	\$5,011.00	-\$5,011.00	0.00%
Active	R 101-35000 Fines and Forfeits	\$25,000.00	\$5,612.63	\$19,387.37	22.45%
Active	R 101-36100 Spec Assessments-PPD	\$0.00	\$600.00	-\$600.00	0.00%
Active	R 101-36210 Interest Earnings	\$15,000.00	\$1,587.99	\$13,412.01	10.59%
Active	R 101-36220 Rent and Royalties	\$4,200.00	\$3,150.00	\$1,050.00	75.00%
Active	R 101-36230 Contributions and Donations	\$0.00	\$2,000.00	-\$2,000.00	0.00%
Active	R 101-36300 Refunds and reimbursements	\$0.00	\$3,504.51	-\$3,504.51	0.00%
Active	R 101-39101 Sales of General Fixed Assets	\$0.00	\$69,723.00	-\$69,723.00	0.00%
Active	R 101-39400 Use of Reserves	\$233,900.00	\$0.00	\$233,900.00	0.00%
<b>FUND 101 GENERAL FUND</b>		<b>\$1,455,050.00</b>	<b>\$840,887.63</b>	<b>\$614,162.37</b>	
<b>FUND 201 GAMBLING</b>					
Active	R 201-36210 Interest Earnings	\$200.00	\$166.16	\$33.84	83.08%
Active	R 201-36230 Contributions and Donations	\$20,000.00	\$0.00	\$20,000.00	0.00%
Active	R 201-39203 Transfer from Other Fund	\$0.00	\$9,823.20	-\$9,823.20	0.00%
<b>FUND 201 GAMBLING</b>		<b>\$20,200.00</b>	<b>\$9,989.36</b>	<b>\$10,210.64</b>	
<b>FUND 225 STORM SEWER</b>					
Active	R 225-34303 Storm Water Management Fee	\$82,000.00	\$56,488.05	\$25,511.95	68.89%
Active	R 225-34460 Storm Sewer Penalty	\$500.00	\$403.50	\$96.50	80.70%
Active	R 225-36210 Interest Earnings	\$2,500.00	\$885.68	\$1,614.32	35.43%
<b>FUND 225 STORM SEWER</b>		<b>\$85,000.00</b>	<b>\$57,777.23</b>	<b>\$27,222.77</b>	
<b>FUND 300 2013A GO BONDS</b>					
Active	R 300-31000 General Property Taxes	\$115,875.00	\$57,937.50	\$57,937.50	50.00%
Active	R 300-36210 Interest Earnings	\$0.00	\$32.34	-\$32.34	0.00%
<b>FUND 300 2013A GO BONDS</b>		<b>\$115,875.00</b>	<b>\$57,969.84</b>	<b>\$57,905.16</b>	
<b>FUND 304 2018A GO BONDS</b>					
Active	R 304-31000 General Property Taxes	\$59,440.00	\$29,720.00	\$29,720.00	50.00%

Act Status	Account Descr	2021 YTD Budget	2021 YTD Amt	2021 YTD Balance	%YTD Budget
FUND 304 2018A GO BONDS		\$59,440.00	\$29,720.00	\$29,720.00	
FUND 305 2020A GO BONDS					
Active	R 305-31000 General Property Taxes	\$143,030.00	\$71,515.00	\$71,515.00	50.00%
FUND 305 2020A GO BONDS		\$143,030.00	\$71,515.00	\$71,515.00	
FUND 401 CAPITAL PROJECTS					
Active	R 401-36210 Interest Earnings	\$0.00	\$1,705.45	-\$1,705.45	0.00%
Active	R 401-39201 Transfer from General Fund	\$0.00	\$776,812.62	-\$776,812.62	0.00%
FUND 401 CAPITAL PROJECTS		\$0.00	\$778,518.07	-\$778,518.07	
FUND 408 CITY HALL CONSTRUCTION					
Active	R 408-39201 Transfer from General Fund	\$0.00	\$183,534.88	-\$183,534.88	0.00%
FUND 408 CITY HALL CONSTRUCTION		\$0.00	\$183,534.88	-\$183,534.88	
FUND 410 PUBLIC WORKS CAPITAL OUTLAY					
Active	R 410-31000 General Property Taxes	\$40,000.00	\$20,000.00	\$20,000.00	50.00%
Active	R 410-36210 Interest Earnings	\$0.00	\$86.77	-\$86.77	0.00%
FUND 410 PUBLIC WORKS CAPITAL OUTLAY		\$40,000.00	\$20,086.77	\$19,913.23	
FUND 425 PUBLIC SAFETY CAPITAL OUTLAY					
Active	R 425-36210 Interest Earnings	\$0.00	\$217.66	-\$217.66	0.00%
FUND 425 PUBLIC SAFETY CAPITAL OUTLAY		\$0.00	\$217.66	-\$217.66	
FUND 426 PARKS & REC. CAPITAL OUTLAY					
Active	R 426-36210 Interest Earnings	\$0.00	\$216.88	-\$216.88	0.00%
Active	R 426-39201 Transfer from General Fund	\$233,900.00	\$175,425.03	\$58,474.97	75.00%
FUND 426 PARKS & REC. CAPITAL OUTLAY		\$233,900.00	\$175,641.91	\$58,258.09	
FUND 601 WATER					
Active	R 601-34800 Franchise & Licensing Revenue	\$50,000.00	\$49,727.61	\$272.39	99.46%
Active	R 601-36210 Interest Earnings	\$10,000.00	\$2,243.02	\$7,756.98	22.43%
Active	R 601-36300 Refunds and reimbursements	\$0.00	\$303.15	-\$303.15	0.00%
Active	R 601-37100 Water Sales	\$300,000.00	\$311,936.93	-\$11,936.93	103.98%
Active	R 601-37150 Water Connect/Reconnect Fee	\$20,000.00	\$40,000.00	-\$20,000.00	200.00%
Active	R 601-37160 Penalties and Interest	\$3,000.00	\$2,001.54	\$998.46	66.72%
Active	R 601-37170 Sale of Water Meters	\$5,000.00	\$17,399.00	-\$12,399.00	347.98%
Active	R 601-37171 Inspection Fees	\$500.00	\$677.12	-\$177.12	135.42%
Active	R 601-37173 Admin Setup Fee Water Meters	\$1,500.00	\$793.75	\$706.25	52.92%
Active	R 601-37174 Software Fee Water Meters	\$2,000.00	\$2,500.00	-\$500.00	125.00%
Active	R 601-39999 Prior Period Adjustment	\$0.00	-\$1,993.61	\$1,993.61	0.00%
FUND 601 WATER		\$392,000.00	\$425,588.51	-\$33,588.51	
FUND 602 SEWER					
Active	R 602-33165 Federal Loan Forgiven	\$0.00	\$78.51	-\$78.51	0.00%
Active	R 602-33500 Federal Grant Aid	\$0.00	\$87,087.41	-\$87,087.41	0.00%
Active	R 602-36210 Interest Earnings	\$5,000.00	\$2,295.80	\$2,704.20	45.92%
Active	R 602-37200 Sewer Sales	\$400,000.00	\$350,401.68	\$49,598.32	87.60%
Active	R 602-37250 Sewer Connect/Reconnect Fee	\$15,000.00	\$50,000.00	-\$35,000.00	333.33%
Active	R 602-37260 Swr Penalty	\$4,500.00	\$2,948.14	\$1,551.86	65.51%
FUND 602 SEWER		\$424,500.00	\$492,811.54	-\$68,311.54	
FUND 603 REFUSE					
Active	R 603-36200 Miscellaneous Revenues	\$0.00	\$868.94	-\$868.94	0.00%
Active	R 603-36210 Interest Earnings	\$500.00	\$275.99	\$224.01	55.20%
Active	R 603-36300 Refunds and reimbursements	\$0.00	\$2.86	-\$2.86	0.00%



Act Status	Account Descr	2021 YTD Budget	2021 YTD Amt	2021 YTD Balance	%YTD Budget
Active	R 603-37300 Refuse (Garbage) Charges	\$110,000.00	\$80,064.79	\$29,935.21	72.79%
FUND 603 REFUSE		\$110,500.00	\$81,212.58	\$29,287.42	
FUND 801 DUNDAS BASEBALL ASS.					
Active	R 801-36300 Refunds and reimbursements	\$0.00	\$37,934.27	-\$37,934.27	0.00%
FUND 801 DUNDAS BASEBALL ASS.		\$0.00	\$37,934.27	-\$37,934.27	
		\$3,079,495.00	\$3,263,405.25	-\$183,910.25	

**ABDO, EICK & MEYERS**  
**AEM Expenditure Guideline**

Act Status	Account Descr	2021 YTD Budget	2021 YTD Amt	2021 YTD Balance	%YTD Budget
<b>Fund 101 GENERAL FUND</b>					
<b>Dept 41000 General Government</b>					
Active	E 101-41000-431 Bank Fees	\$700.00	\$920.50	-\$220.50	131.50%
Active	E 101-41000-351 Legal Notices Publishing	\$1,500.00	\$3,037.16	-\$1,537.16	202.48%
Active	E 101-41000-362 Property Insurance	\$3,560.00	\$3,737.51	-\$177.51	104.99%
Active	E 101-41000-381 Electricity	\$2,000.00	\$4,024.39	-\$2,024.39	201.22%
Active	E 101-41000-400 Repairs and Maintenance	\$1,000.00	\$13,822.00	-\$12,822.00	1382.20%
Active	E 101-41000-401 R & M Buildings	\$250.00	\$0.00	\$250.00	0.00%
Active	E 101-41000-406 Grounds Maintenance	\$1,500.00	\$676.59	\$823.41	45.11%
Active	E 101-41000-322 Postage	\$1,000.00	\$3,012.35	-\$2,012.35	301.24%
Active	E 101-41000-430 Miscellaneous	\$500.00	-\$32.83	\$532.83	-6.57%
Active	E 101-41000-330 Travel	\$2,750.00	\$145.88	\$2,604.12	5.30%
Active	E 101-41000-433 Dues and Subscriptions	\$2,500.00	\$5,170.15	-\$2,670.15	206.81%
Active	E 101-41000-438 Assessments/Taxes/Penalties	\$0.00	\$1,454.30	-\$1,454.30	0.00%
Active	E 101-41000-440 Cleaning Service	\$600.00	\$2,396.61	-\$1,796.61	399.44%
Active	E 101-41000-580 Equipment	\$3,500.00	\$849.31	\$2,650.69	24.27%
Active	E 101-41000-620 Fiscal Agent s Fees	\$0.00	\$1,450.00	-\$1,450.00	0.00%
Active	E 101-41000-100 Salaries and Wages	\$82,360.00	\$57,064.93	\$25,295.07	69.29%
Active	E 101-41000-413 Rental	\$1,550.00	\$2,085.42	-\$535.42	134.54%
Active	E 101-41000-214 Building Heat	\$775.00	\$0.00	\$775.00	0.00%
Active	E 101-41000-121 PERA	\$6,180.00	\$4,498.72	\$1,681.28	72.79%
Active	E 101-41000-122 Payroll Taxes	\$6,300.00	\$4,817.40	\$1,482.60	76.47%
Active	E 101-41000-131 Employer Paid Health	\$6,020.00	\$5,713.17	\$306.83	94.90%
Active	E 101-41000-133 Employer Paid Dental	\$110.00	\$81.38	\$28.62	73.98%
Active	E 101-41000-134 Employer Paid Life	\$70.00	\$16.14	\$53.86	23.06%
Active	E 101-41000-151 Worker s Comp Insurance Pre	\$390.00	\$396.97	-\$6.97	101.79%
Active	E 101-41000-360 Liability Insurance	\$0.00	\$2,456.00	-\$2,456.00	0.00%
Active	E 101-41000-208 Training and Licensing	\$1,750.00	\$767.94	\$982.06	43.88%
Active	E 101-41000-321 Telephone & Communications	\$4,500.00	\$3,708.19	\$791.81	82.40%
Active	E 101-41000-300 Professional Services	\$0.00	-\$98.92	\$98.92	0.00%
Active	E 101-41000-301 Auditing and Acct g Services	\$56,095.00	\$47,300.50	\$8,794.50	84.32%
Active	E 101-41000-303 Engineering Fees	\$32,500.00	\$6,333.50	\$26,166.50	19.49%
Active	E 101-41000-304 Legal Fees	\$25,000.00	\$19,113.29	\$5,886.71	76.45%
Active	E 101-41000-309 EDP, Software and Design	\$2,500.00	\$1,992.45	\$507.55	79.70%
Active	E 101-41000-310 Professional Services	\$15,000.00	\$1,548.50	\$13,451.50	10.32%
Active	E 101-41000-313 Planning Fee s	\$0.00	\$1,030.05	-\$1,030.05	0.00%
Active	E 101-41000-200 Supplies	\$8,500.00	\$4,321.54	\$4,178.46	50.84%
<b>Dept 41000 General Government</b>		<b>\$270,960.00</b>	<b>\$203,811.09</b>	<b>\$67,148.91</b>	
<b>Dept 41110 Council/Elections</b>					
Active	E 101-41110-330 Travel	\$200.00	\$0.00	\$200.00	0.00%
Active	E 101-41110-100 Salaries and Wages	\$26,080.00	\$18,382.53	\$7,697.47	70.49%
Active	E 101-41110-580 Equipment	\$0.00	\$2,289.18	-\$2,289.18	0.00%
Active	E 101-41110-433 Dues and Subscriptions	\$500.00	\$30.00	\$470.00	6.00%
Active	E 101-41110-400 Repairs and Maintenance	\$0.00	\$227.50	-\$227.50	0.00%
Active	E 101-41110-208 Training and Licensing	\$500.00	\$350.00	\$150.00	70.00%
Active	E 101-41110-151 Worker s Comp Insurance Pre	\$90.00	\$91.61	-\$1.61	101.79%
Active	E 101-41110-122 Payroll Taxes	\$2,000.00	\$1,445.85	\$554.15	72.29%
Active	E 101-41110-321 Telephone & Communications	\$420.00	\$280.00	\$140.00	66.67%
<b>Dept 41110 Council/Elections</b>		<b>\$29,790.00</b>	<b>\$23,096.67</b>	<b>\$6,693.33</b>	
<b>Dept 41310 COVID-19</b>					
Active	E 101-41310-200 Supplies	\$0.00	\$2,038.75	-\$2,038.75	0.00%

**ABDO, EICK & MEYERS**  
**AEM Expenditure Guideline**

Act Status	Account Descr	2021 YTD Budget	2021 YTD Amt	2021 YTD Balance	%YTD Budget
Dept 41310 COVID-19		\$0.00	\$2,038.75	-\$2,038.75	
Dept 41910 Planning and Zoning					
Active	E 101-41910-313 Planning Fee s	\$14,000.00	\$9,300.89	\$4,699.11	66.43%
Active	E 101-41910-351 Legal Notices Publishing	\$575.00	\$0.00	\$575.00	0.00%
Active	E 101-41910-304 Legal Fees	\$4,800.00	\$0.00	\$4,800.00	0.00%
Active	E 101-41910-303 Engineering Fees	\$15,000.00	\$28,617.75	-\$13,617.75	190.79%
Active	E 101-41910-200 Supplies	\$100.00	\$0.00	\$100.00	0.00%
Active	E 101-41910-151 Worker s Comp Insurance Pre	\$100.00	\$101.79	-\$1.79	101.79%
Active	E 101-41910-133 Employer Paid Dental	\$40.00	\$30.51	\$9.49	76.28%
Active	E 101-41910-131 Employer Paid Health	\$2,260.00	\$2,164.08	\$95.92	95.76%
Active	E 101-41910-122 Payroll Taxes	\$1,830.00	\$1,347.68	\$482.32	73.64%
Active	E 101-41910-121 PERA	\$1,660.00	\$1,210.47	\$449.53	72.92%
Active	E 101-41910-100 Salaries and Wages	\$23,860.00	\$15,595.67	\$8,264.33	65.36%
Active	E 101-41910-134 Employer Paid Life	\$30.00	\$6.08	\$23.92	20.27%
Active	E 101-41910-810 Refunds/Reimbursements	\$25,000.00	\$0.00	\$25,000.00	0.00%
Dept 41910 Planning and Zoning		\$89,255.00	\$58,374.92	\$30,880.08	
Dept 42100 Police Department					
Active	E 101-42100-440 Cleaning Service	\$350.00	\$319.21	\$30.79	91.20%
Active	E 101-42100-322 Postage	\$100.00	\$4.15	\$95.85	4.15%
Active	E 101-42100-360 Liability Insurance	\$0.00	\$3,196.00	-\$3,196.00	0.00%
Active	E 101-42100-362 Property Insurance	\$12,080.00	\$12,119.00	-\$39.00	100.32%
Active	E 101-42100-381 Electricity	\$1,500.00	\$1,006.23	\$493.77	67.08%
Active	E 101-42100-400 Repairs and Maintenance	\$850.00	\$5,160.81	-\$4,310.81	607.15%
Active	E 101-42100-406 Grounds Maintence	\$1,100.00	\$0.00	\$1,100.00	0.00%
Active	E 101-42100-413 Rental	\$100.00	\$0.00	\$100.00	0.00%
Active	E 101-42100-418 Vehicle Fuels	\$7,500.00	\$3,707.10	\$3,792.90	49.43%
Active	E 101-42100-433 Dues and Subscriptions	\$2,750.00	\$2,976.00	-\$226.00	108.22%
Active	E 101-42100-580 Equipment	\$4,350.00	\$0.00	\$4,350.00	0.00%
Active	E 101-42100-304 Legal Fees	\$8,500.00	\$5,284.34	\$3,215.66	62.17%
Active	E 101-42100-321 Telephone & Communications	\$3,900.00	\$2,144.12	\$1,755.88	54.98%
Active	E 101-42100-419 Vehicle Operations	\$3,000.00	\$143.62	\$2,856.38	4.79%
Active	E 101-42100-131 Employer Paid Health	\$15,250.00	\$12,921.84	\$2,328.16	84.73%
Active	E 101-42100-310 Professional Services	\$0.00	\$827.00	-\$827.00	0.00%
Active	E 101-42100-102 Overtime	\$0.00	\$1,631.37	-\$1,631.37	0.00%
Active	E 101-42100-122 Payroll Taxes	\$7,010.00	\$6,681.60	\$328.40	95.32%
Active	E 101-42100-133 Employer Paid Dental	\$430.00	\$293.34	\$136.66	68.22%
Active	E 101-42100-134 Employer Paid Life	\$280.00	\$60.25	\$219.75	21.52%
Active	E 101-42100-151 Worker s Comp Insurance Pre	\$8,760.00	\$12,189.53	-\$3,429.53	139.15%
Active	E 101-42100-200 Supplies	\$6,500.00	\$3,765.75	\$2,734.25	57.93%
Active	E 101-42100-208 Training and Licensing	\$3,000.00	\$2,329.98	\$670.02	77.67%
Active	E 101-42100-217 Uniforms	\$3,000.00	\$2,045.69	\$954.31	68.19%
Active	E 101-42100-309 EDP, Software and Design	\$0.00	\$180.00	-\$180.00	0.00%
Active	E 101-42100-306 Recruitment	\$0.00	\$1,610.25	-\$1,610.25	0.00%
Active	E 101-42100-100 Salaries and Wages	\$239,880.00	\$158,599.49	\$81,280.51	66.12%
Active	E 101-42100-121 PERA	\$42,460.00	\$18,272.75	\$24,187.25	43.04%
Dept 42100 Police Department		\$372,650.00	\$257,469.42	\$115,180.58	
Dept 42200 Fire Protection					
Active	E 101-42200-300 Professional Services	\$58,150.00	\$38,281.52	\$19,868.48	65.83%
Dept 42200 Fire Protection		\$58,150.00	\$38,281.52	\$19,868.48	
Dept 42400 Building Inspection & Permits					
Active	E 101-42400-200 Supplies	\$300.00	\$18.02	\$281.98	6.01%

**ABDO, EICK & MEYERS**  
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Act Status	Account Descr	2021 YTD Budget	2021 YTD Amt	2021 YTD Balance	%YTD Budget
Active	E 101-42400-309 EDP, Software and Design	\$485.00	\$485.00	\$0.00	100.00%
Active	E 101-42400-500 Capital Outlay	\$500.00	\$0.00	\$500.00	0.00%
Active	E 101-42400-321 Telephone & Communications	\$600.00	\$0.00	\$600.00	0.00%
Active	E 101-42400-315 Plumbing Permit Expense	\$500.00	\$45.51	\$454.49	9.10%
Active	E 101-42400-314 Mechanical Permit Expense	\$350.00	\$276.98	\$73.02	79.14%
Active	E 101-42400-312 Plan Review Expense	\$9,000.00	\$17,524.70	-\$8,524.70	194.72%
Active	E 101-42400-121 PERA	\$4,050.00	\$3,286.22	\$763.78	81.14%
Active	E 101-42400-151 Worker s Comp Insurance Pre	\$3,030.00	\$3,084.14	-\$54.14	101.79%
Active	E 101-42400-311 Bldg Permit Expense	\$1,000.00	\$831.11	\$168.89	83.11%
Active	E 101-42400-134 Employer Paid Life	\$10.00	\$2.86	\$7.14	28.60%
Active	E 101-42400-133 Employer Paid Dental	\$10.00	\$43.15	-\$33.15	431.50%
Active	E 101-42400-131 Employer Paid Health	\$730.00	\$2,231.96	-\$1,501.96	305.75%
Active	E 101-42400-122 Payroll Taxes	\$4,130.00	\$3,540.46	\$589.54	85.73%
Active	E 101-42400-100 Salaries and Wages	\$54,010.00	\$42,666.63	\$11,343.37	79.00%
Dept 42400 Building Inspection & Permits		\$78,705.00	\$74,036.74	\$4,668.26	
Dept 42500 Civil Defense					
Active	E 101-42500-381 Electricity	\$100.00	\$0.00	\$100.00	0.00%
Active	E 101-42500-400 Repairs and Maintenance	\$200.00	\$0.00	\$200.00	0.00%
Dept 42500 Civil Defense		\$300.00	\$0.00	\$300.00	
Dept 42700 Animal Control					
Active	E 101-42700-300 Professional Services	\$500.00	\$0.00	\$500.00	0.00%
Dept 42700 Animal Control		\$500.00	\$0.00	\$500.00	
Dept 43100 Hwys, Streets, & Roads					
Active	E 101-43100-406 Grounds Maintence	\$3,500.00	\$1,550.00	\$1,950.00	44.29%
Active	E 101-43100-360 Liability Insurance	\$0.00	\$748.00	-\$748.00	0.00%
Active	E 101-43100-362 Property Insurance	\$3,670.00	\$3,537.54	\$132.46	96.39%
Active	E 101-43100-330 Travel	\$400.00	\$1,091.23	-\$691.23	272.81%
Active	E 101-43100-381 Electricity	\$2,000.00	\$2,821.27	-\$821.27	141.06%
Active	E 101-43100-400 Repairs and Maintenance	\$8,000.00	\$5,949.71	\$2,050.29	74.37%
Active	E 101-43100-408 Sand/Rock/Dirt	\$8,900.00	\$16,565.80	-\$7,665.80	186.13%
Active	E 101-43100-411 Road Maintenance	\$75,000.00	\$71,885.10	\$3,114.90	95.85%
Active	E 101-43100-418 Vehicle Fuels	\$3,000.00	\$1,560.76	\$1,439.24	52.03%
Active	E 101-43100-419 Vehicle Operations	\$5,500.00	\$3,228.50	\$2,271.50	58.70%
Active	E 101-43100-100 Salaries and Wages	\$52,420.00	\$37,991.47	\$14,428.53	72.48%
Active	E 101-43100-321 Telephone & Communications	\$500.00	\$1,137.76	-\$637.76	227.55%
Active	E 101-43100-440 Cleaning Service	\$500.00	\$294.24	\$205.76	58.85%
Active	E 101-43100-102 Overtime	\$0.00	\$1,611.85	-\$1,611.85	0.00%
Active	E 101-43100-226 Signs	\$500.00	\$0.00	\$500.00	0.00%
Active	E 101-43100-214 Building Heat	\$550.00	\$0.00	\$550.00	0.00%
Active	E 101-43100-211 Equipment Fuel	\$0.00	\$1,019.37	-\$1,019.37	0.00%
Active	E 101-43100-200 Supplies	\$2,500.00	\$4,795.28	-\$2,295.28	191.81%
Active	E 101-43100-151 Worker s Comp Insurance Pre	\$3,160.00	\$5,420.47	-\$2,260.47	171.53%
Active	E 101-43100-134 Employer Paid Life	\$70.00	\$13.75	\$56.25	19.64%
Active	E 101-43100-133 Employer Paid Dental	\$110.00	\$69.06	\$40.94	62.78%
Active	E 101-43100-131 Employer Paid Health	\$5,850.00	\$7,267.81	-\$1,417.81	124.24%
Active	E 101-43100-122 Payroll Taxes	\$4,010.00	\$3,888.49	\$121.51	96.97%
Active	E 101-43100-310 Professional Services	\$1,000.00	\$0.00	\$1,000.00	0.00%
Active	E 101-43100-121 PERA	\$3,930.00	\$3,127.68	\$802.32	79.58%
Dept 43100 Hwys, Streets, & Roads		\$185,070.00	\$175,575.14	\$9,494.86	
Dept 43124 Street Lighting					
Active	E 101-43124-400 Repairs and Maintenance	\$0.00	\$1,201.21	-\$1,201.21	0.00%

**ABDO, EICK & MEYERS**  
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Act Status	Account Descr	2021 YTD Budget	2021 YTD Amt	2021 YTD Balance	%YTD Budget
Active	E 101-43124-381 Electricity	\$30,000.00	\$15,107.24	\$14,892.76	50.36%
Dept 43124 Street Lighting		\$30,000.00	\$16,308.45	\$13,691.55	
Dept 45200 Parks					
Active	E 101-45200-100 Salaries and Wages	\$15,890.00	\$10,694.27	\$5,195.73	67.30%
Active	E 101-45200-102 Overtime	\$0.00	\$296.76	-\$296.76	0.00%
Active	E 101-45200-121 PERA	\$1,120.00	\$841.12	\$278.88	75.10%
Active	E 101-45200-122 Payroll Taxes	\$1,220.00	\$1,063.73	\$156.27	87.19%
Active	E 101-45200-131 Employer Paid Health	\$1,840.00	\$2,165.82	-\$325.82	117.71%
Active	E 101-45200-133 Employer Paid Dental	\$40.00	\$23.59	\$16.41	58.98%
Active	E 101-45200-134 Employer Paid Life	\$20.00	\$4.67	\$15.33	23.35%
Active	E 101-45200-200 Supplies	\$2,000.00	\$3,145.89	-\$1,145.89	157.29%
Active	E 101-45200-303 Engineering Fees	\$2,000.00	\$2,508.25	-\$508.25	125.41%
Active	E 101-45200-330 Travel	\$0.00	\$155.88	-\$155.88	0.00%
Active	E 101-45200-362 Property Insurance	\$24,240.00	\$30,880.11	-\$6,640.11	127.39%
Active	E 101-45200-381 Electricity	\$4,100.00	\$4,070.16	\$29.84	99.27%
Active	E 101-45200-400 Repairs and Maintenance	\$10,000.00	\$4,615.85	\$5,384.15	46.16%
Active	E 101-45200-406 Grounds Maintenance	\$12,900.00	\$5,647.46	\$7,252.54	43.78%
Active	E 101-45200-413 Rental	\$1,850.00	\$2,200.00	-\$350.00	118.92%
Active	E 101-45200-440 Cleaning Service	\$0.00	\$1,729.40	-\$1,729.40	0.00%
Active	E 101-45200-151 Worker s Comp Insurance Pre	\$540.00	\$662.65	-\$122.65	122.71%
Dept 45200 Parks		\$77,760.00	\$70,705.61	\$7,054.39	
Dept 46500 Economic Development					
Active	E 101-46500-810 Refunds/Reimbursements	\$3,055.00	\$3,052.95	\$2.05	99.93%
Dept 46500 Economic Development		\$3,055.00	\$3,052.95	\$2.05	
Dept 47000 Debt Service					
Active	E 101-47000-601 Debt Srv Bond Principal	\$23,995.00	\$23,992.85	\$2.15	99.99%
Active	E 101-47000-611 Bond Interest	\$960.00	\$959.71	\$0.29	99.97%
Dept 47000 Debt Service		\$24,955.00	\$24,952.56	\$2.44	
Dept 49360 Transfer					
Active	E 101-49360-720 Operating Transfers	\$233,900.00	\$1,135,772.53	-\$901,872.53	485.58%
Dept 49360 Transfer		\$233,900.00	\$1,135,772.53	-\$901,872.53	
Fund 101 GENERAL FUND		\$1,455,050.00	\$2,083,476.35	-\$628,426.35	
Fund 201 GAMBLING					
Dept 45200 Parks					
Active	E 201-45200-500 Capital Outlay	\$53,000.00	\$57,999.99	-\$4,999.99	109.43%
Dept 45200 Parks		\$53,000.00	\$57,999.99	-\$4,999.99	
Fund 201 GAMBLING		\$53,000.00	\$57,999.99	-\$4,999.99	
Fund 225 STORM SEWER					
Dept 41400 Financial Administration					
Active	E 225-41400-121 PERA	\$630.00	\$460.77	\$169.23	73.14%
Active	E 225-41400-122 Payroll Taxes	\$640.00	\$552.34	\$87.66	86.30%
Active	E 225-41400-131 Employer Paid Health	\$960.00	\$1,318.31	-\$358.31	137.32%
Active	E 225-41400-133 Employer Paid Dental	\$20.00	\$13.64	\$6.36	68.20%
Active	E 225-41400-134 Employer Paid Life	\$10.00	\$2.12	\$7.88	21.20%
Active	E 225-41400-151 Worker s Comp Insurance Pre	\$40.00	\$40.71	-\$0.71	101.78%
Active	E 225-41400-100 Salaries and Wages	\$8,360.00	\$6,001.38	\$2,358.62	71.79%
Dept 41400 Financial Administration		\$10,660.00	\$8,389.27	\$2,270.73	
Dept 43150 Storm Drainage					

**ABDO, EICK & MEYERS**  
**AEM Expenditure Guideline**

Act Status	Account Descr	2021 YTD Budget	2021 YTD Amt	2021 YTD Balance	%YTD Budget
Active	E 225-43150-400 Repairs and Maintenance	\$5,000.00	\$1,293.00	\$3,707.00	25.86%
Active	E 225-43150-425 Depreciation	\$17,050.00	\$12,787.47	\$4,262.53	75.00%
Active	E 225-43150-409 St. Sweeping	\$5,000.00	\$2,541.00	\$2,459.00	50.82%
Active	E 225-43150-406 Grounds Maintenance	\$3,000.00	\$0.00	\$3,000.00	0.00%
Active	E 225-43150-303 Engineering Fees	\$10,000.00	\$3,151.75	\$6,848.25	31.52%
Active	E 225-43150-301 Auditing and Acct g Services	\$4,315.00	\$3,638.50	\$676.50	84.32%
Active	E 225-43150-200 Supplies	\$200.00	\$695.35	-\$495.35	347.68%
Active	E 225-43150-322 Postage	\$1,000.00	\$0.00	\$1,000.00	0.00%
Dept 43150 Storm Drainage		\$45,565.00	\$24,107.07	\$21,457.93	
Fund 225 STORM SEWER		\$56,225.00	\$32,496.34	\$23,728.66	
Fund 235 ECONOMIC DEVELOPMENT AUTHORITY					
Dept 46500 Economic Development					
Active	E 235-46500-304 Legal Fees	\$0.00	\$1,999.00	-\$1,999.00	0.00%
Active	E 235-46500-313 Planning Fee s	\$0.00	\$694.50	-\$694.50	0.00%
Dept 46500 Economic Development		\$0.00	\$2,693.50	-\$2,693.50	
Fund 235 ECONOMIC DEVELOPMENT AUTHORITY		\$0.00	\$2,693.50	-\$2,693.50	
Fund 300 2013A GO BONDS					
Dept 47000 Debt Service					
Active	E 300-47000-601 Debt Srv Bond Principal	\$85,000.00	\$85,000.00	\$0.00	100.00%
Active	E 300-47000-611 Bond Interest	\$26,630.00	\$26,632.50	-\$2.50	100.01%
Active	E 300-47000-300 Professional Services	\$0.00	\$320.00	-\$320.00	0.00%
Active	E 300-47000-620 Fiscal Agent s Fees	\$500.00	\$125.00	\$375.00	25.00%
Dept 47000 Debt Service		\$112,130.00	\$112,077.50	\$52.50	
Fund 300 2013A GO BONDS		\$112,130.00	\$112,077.50	\$52.50	
Fund 304 2018A GO BONDS					
Dept 47000 Debt Service					
Active	E 304-47000-300 Professional Services	\$0.00	\$320.00	-\$320.00	0.00%
Active	E 304-47000-601 Debt Srv Bond Principal	\$30,000.00	\$30,000.00	\$0.00	100.00%
Active	E 304-47000-611 Bond Interest	\$27,210.00	\$27,210.00	\$0.00	100.00%
Active	E 304-47000-620 Fiscal Agent s Fees	\$500.00	\$125.00	\$375.00	25.00%
Dept 47000 Debt Service		\$57,710.00	\$57,655.00	\$55.00	
Fund 304 2018A GO BONDS		\$57,710.00	\$57,655.00	\$55.00	
Fund 305 2020A GO BONDS					
Dept 47000 Debt Service					
Active	E 305-47000-611 Bond Interest	\$52,420.00	\$52,418.76	\$1.24	100.00%
Active	E 305-47000-620 Fiscal Agent s Fees	\$500.00	\$125.00	\$375.00	25.00%
Active	E 305-47000-300 Professional Services	\$0.00	\$320.00	-\$320.00	0.00%
Active	E 305-47000-601 Debt Srv Bond Principal	\$80,000.00	\$80,000.00	\$0.00	100.00%
Dept 47000 Debt Service		\$132,920.00	\$132,863.76	\$56.24	
Fund 305 2020A GO BONDS		\$132,920.00	\$132,863.76	\$56.24	
Fund 401 CAPITAL PROJECTS					
Dept 43100 Hwys, Streets, & Roads					
Active	E 401-43100-310 Professional Services	\$0.00	\$594.00	-\$594.00	0.00%
Dept 43100 Hwys, Streets, & Roads		\$0.00	\$594.00	-\$594.00	
Fund 401 CAPITAL PROJECTS		\$0.00	\$594.00	-\$594.00	
Fund 408 CITY HALL CONSTRUCTION					

**ABDO, EICK & MEYERS**  
**AEM Expenditure Guideline**

Act Status	Account Descr	2021 YTD Budget	2021 YTD Amt	2021 YTD Balance	%YTD Budget
Dept 41940 General Govt Buildings/Plant					
Active	E 408-41940-300 Professional Services	\$0.00	\$911.55	-\$911.55	0.00%
Active	E 408-41940-303 Engineering Fees	\$0.00	-\$136.80	\$136.80	0.00%
Dept 41940 General Govt Buildings/Plant		\$0.00	\$774.75	-\$774.75	
Fund 408 CITY HALL CONSTRUCTION		\$0.00	\$774.75	-\$774.75	
Fund 410 PUBLIC WORKS CAPITAL OUTLAY					
Dept 43100 Hwys, Streets, & Roads					
Active	E 410-43100-500 Capital Outlay	\$120,000.00	\$0.00	\$120,000.00	0.00%
Dept 43100 Hwys, Streets, & Roads		\$120,000.00	\$0.00	\$120,000.00	
Fund 410 PUBLIC WORKS CAPITAL OUTLAY		\$120,000.00	\$0.00	\$120,000.00	
Fund 425 PUBLIC SAFETY CAPITAL OUTLAY					
Dept 42100 Police Department					
Active	E 425-42100-500 Capital Outlay	\$33,000.00	\$42,142.38	-\$9,142.38	127.70%
Dept 42100 Police Department		\$33,000.00	\$42,142.38	-\$9,142.38	
Fund 425 PUBLIC SAFETY CAPITAL OUTLAY		\$33,000.00	\$42,142.38	-\$9,142.38	
Fund 426 PARKS & REC. CAPITAL OUTLAY					
Dept 45200 Parks					
Active	E 426-45200-500 Capital Outlay	\$233,900.00	\$0.00	\$233,900.00	0.00%
Active	E 426-45200-303 Engineering Fees	\$0.00	\$10,481.50	-\$10,481.50	0.00%
Dept 45200 Parks		\$233,900.00	\$10,481.50	\$223,418.50	
Fund 426 PARKS & REC. CAPITAL OUTLAY		\$233,900.00	\$10,481.50	\$223,418.50	
Fund 601 WATER					
Dept 41400 Financial Administration					
Active	E 601-41400-151 Worker s Comp Insurance Pre	\$90.00	\$91.61	-\$1.61	101.79%
Active	E 601-41400-134 Employer Paid Life	\$30.00	\$5.28	\$24.72	17.60%
Active	E 601-41400-133 Employer Paid Dental	\$50.00	\$33.58	\$16.42	67.16%
Active	E 601-41400-131 Employer Paid Health	\$2,370.00	\$3,275.19	-\$905.19	138.19%
Active	E 601-41400-122 Payroll Taxes	\$1,520.00	\$1,331.04	\$188.96	87.57%
Active	E 601-41400-100 Salaries and Wages	\$19,920.00	\$14,647.05	\$5,272.95	73.53%
Active	E 601-41400-121 PERA	\$1,490.00	\$1,098.54	\$391.46	73.73%
Dept 41400 Financial Administration		\$25,470.00	\$20,482.29	\$4,987.71	
Dept 47000 Debt Service					
Active	E 601-47000-611 Bond Interest	\$34,405.00	\$34,405.00	\$0.00	100.00%
Active	E 601-47000-601 Debt Srv Bond Principal	\$140,000.00	\$140,000.00	\$0.00	100.00%
Active	E 601-47000-310 Professional Services	\$0.00	\$320.00	-\$320.00	0.00%
Active	E 601-47000-620 Fiscal Agent s Fees	\$500.00	\$125.00	\$375.00	25.00%
Dept 47000 Debt Service		\$174,905.00	\$174,850.00	\$55.00	
Dept 49400 Water operations					
Active	E 601-49400-406 Grounds Maintence	\$1,200.00	\$567.50	\$632.50	47.29%
Active	E 601-49400-321 Telephone & Communications	\$2,000.00	\$770.59	\$1,229.41	38.53%
Active	E 601-49400-322 Postage	\$1,000.00	\$28.20	\$971.80	2.82%
Active	E 601-49400-330 Travel	\$1,500.00	\$1,122.41	\$377.59	74.83%
Active	E 601-49400-208 Training and Licensing	\$500.00	\$300.00	\$200.00	60.00%
Active	E 601-49400-360 Liability Insurance	\$0.00	\$186.00	-\$186.00	0.00%
Active	E 601-49400-362 Property Insurance	\$9,380.00	\$10,624.45	-\$1,244.45	113.27%
Active	E 601-49400-400 Repairs and Maintenance	\$47,900.00	\$40,997.78	\$6,902.22	85.59%
Active	E 601-49400-310 Professional Services	\$2,000.00	\$2,000.11	-\$0.11	100.01%

**ABDO, EICK & MEYERS**  
**AEM Expenditure Guideline**

Act Status	Account Descr	2021 YTD Budget	2021 YTD Amt	2021 YTD Balance	%YTD Budget
Active	E 601-49400-418 Vehicle Fuels	\$1,000.00	-\$81.30	\$1,081.30	-8.13%
Active	E 601-49400-419 Vehicle Operations	\$100.00	\$0.00	\$100.00	0.00%
Active	E 601-49400-425 Depreciation	\$225,000.00	\$168,750.00	\$56,250.00	75.00%
Active	E 601-49400-433 Dues and Subscriptions	\$700.00	\$664.00	\$36.00	94.86%
Active	E 601-49400-500 Capital Outlay	\$0.00	\$11,031.50	-\$11,031.50	0.00%
Active	E 601-49400-580 Equipment	\$0.00	\$5,000.00	-\$5,000.00	0.00%
Active	E 601-49400-381 Electricity	\$25,000.00	\$22,417.56	\$2,582.44	89.67%
Active	E 601-49400-151 Worker s Comp Insurance Pre	\$970.00	\$987.33	-\$17.33	101.79%
Active	E 601-49400-309 EDP, Software and Design	\$0.00	\$1,147.50	-\$1,147.50	0.00%
Active	E 601-49400-100 Salaries and Wages	\$38,320.00	\$27,307.81	\$11,012.19	71.26%
Active	E 601-49400-102 Overtime	\$0.00	\$1,298.91	-\$1,298.91	0.00%
Active	E 601-49400-121 PERA	\$2,870.00	\$2,226.51	\$643.49	77.58%
Active	E 601-49400-122 Payroll Taxes	\$2,930.00	\$2,812.66	\$117.34	96.00%
Active	E 601-49400-131 Employer Paid Health	\$4,600.00	\$6,623.32	-\$2,023.32	143.99%
Active	E 601-49400-134 Employer Paid Life	\$60.00	\$9.29	\$50.71	15.48%
Active	E 601-49400-200 Supplies	\$10,000.00	\$8,469.74	\$1,530.26	84.70%
Active	E 601-49400-211 Equipment Fuel	\$0.00	\$247.71	-\$247.71	0.00%
Active	E 601-49400-210 Supplies/Water Meter, Etc.	\$5,000.00	\$49,325.42	-\$44,325.42	986.51%
Active	E 601-49400-214 Building Heat	\$500.00	\$0.00	\$500.00	0.00%
Active	E 601-49400-215 License/Permits	\$0.00	\$480.13	-\$480.13	0.00%
Active	E 601-49400-301 Auditing and Acct g Services	\$10,787.50	\$10,346.25	\$441.25	95.91%
Active	E 601-49400-303 Engineering Fees	\$10,000.00	\$6,903.50	\$3,096.50	69.04%
Active	E 601-49400-133 Employer Paid Dental	\$90.00	\$53.60	\$36.40	59.56%
Dept 49400 Water operations		\$403,407.50	\$382,618.48	\$20,789.02	
Fund 601 WATER		\$603,782.50	\$577,950.77	\$25,831.73	
Fund 602 SEWER					
Dept 41400 Financial Administration					
Active	E 602-41400-131 Employer Paid Health	\$1,850.00	\$2,461.73	-\$611.73	133.07%
Active	E 602-41400-133 Employer Paid Dental	\$40.00	\$26.26	\$13.74	65.65%
Active	E 602-41400-151 Worker s Comp Insurance Pre	\$70.00	\$71.25	-\$1.25	101.79%
Active	E 602-41400-100 Salaries and Wages	\$15,540.00	\$9,854.99	\$5,685.01	63.42%
Active	E 602-41400-122 Payroll Taxes	\$1,190.00	\$929.42	\$260.58	78.10%
Active	E 602-41400-121 PERA	\$1,170.00	\$749.67	\$420.33	64.07%
Active	E 602-41400-134 Employer Paid Life	\$20.00	\$4.15	\$15.85	20.75%
Dept 41400 Financial Administration		\$19,880.00	\$14,097.47	\$5,782.53	
Dept 47000 Debt Service					
Active	E 602-47000-310 Professional Services	\$0.00	\$320.00	-\$320.00	0.00%
Active	E 602-47000-601 Debt Srv Bond Principal	\$140,000.00	\$0.00	\$140,000.00	0.00%
Active	E 602-47000-611 Bond Interest	\$29,405.00	\$14,702.50	\$14,702.50	50.00%
Dept 47000 Debt Service		\$169,405.00	\$15,022.50	\$154,382.50	
Dept 49450 Sewer Operations					
Active	E 602-49450-322 Postage	\$1,000.00	\$0.00	\$1,000.00	0.00%
Active	E 602-49450-330 Travel	\$1,000.00	\$748.28	\$251.72	74.83%
Active	E 602-49450-360 Liability Insurance	\$0.00	\$1,338.00	-\$1,338.00	0.00%
Active	E 602-49450-362 Property Insurance	\$6,140.00	\$6,435.39	-\$295.39	104.81%
Active	E 602-49450-381 Electricity	\$7,000.00	\$3,130.62	\$3,869.38	44.72%
Active	E 602-49450-385 Sewer Utilities	\$184,170.00	\$188,592.36	-\$4,422.36	102.40%
Active	E 602-49450-580 Equipment	\$0.00	\$4,061.00	-\$4,061.00	0.00%
Active	E 602-49450-400 Repairs and Maintenance	\$20,000.00	\$28,736.18	-\$8,736.18	143.68%
Active	E 602-49450-418 Vehicle Fuels	\$650.00	-\$81.30	\$731.30	-12.51%
Active	E 602-49450-133 Employer Paid Dental	\$60.00	\$35.78	\$24.22	59.63%



**ABDO, EICK & MEYERS**  
**AEM Expenditure Guideline**

Act Status	Account Descr	2021 YTD Budget	2021 YTD Amt	2021 YTD Balance	%YTD Budget
Active	E 602-49450-419 Vehicle Operations	\$350.00	\$0.00	\$350.00	0.00%
Active	E 602-49450-425 Depreciation	\$250,700.00	\$188,025.03	\$62,674.97	75.00%
Active	E 602-49450-500 Capital Outlay	\$0.00	\$11,031.50	-\$11,031.50	0.00%
Active	E 602-49450-321 Telephone & Communications	\$400.00	\$79.63	\$320.37	19.91%
Active	E 602-49450-406 Grounds Maintenance	\$1,000.00	\$452.50	\$547.50	45.25%
Active	E 602-49450-102 Overtime	\$0.00	\$865.64	-\$865.64	0.00%
Active	E 602-49450-151 Worker s Comp Insurance Pre	\$780.00	\$793.94	-\$13.94	101.79%
Active	E 602-49450-100 Salaries and Wages	\$25,550.00	\$19,736.81	\$5,813.19	77.25%
Active	E 602-49450-310 Professional Services	\$2,500.00	\$2,028.84	\$471.16	81.15%
Active	E 602-49450-121 PERA	\$1,920.00	\$1,591.69	\$328.31	82.90%
Active	E 602-49450-122 Payroll Taxes	\$1,950.00	\$1,984.42	-\$34.42	101.77%
Active	E 602-49450-131 Employer Paid Health	\$3,070.00	\$4,513.52	-\$1,443.52	147.02%
Active	E 602-49450-200 Supplies	\$550.00	\$153.17	\$396.83	27.85%
Active	E 602-49450-211 Equipment Fuel	\$0.00	\$247.71	-\$247.71	0.00%
Active	E 602-49450-214 Building Heat	\$400.00	\$0.00	\$400.00	0.00%
Active	E 602-49450-301 Auditing and Acct g Services	\$10,787.50	\$10,346.25	\$441.25	95.91%
Active	E 602-49450-303 Engineering Fees	\$0.00	\$15,657.75	-\$15,657.75	0.00%
Active	E 602-49450-309 EDP, Software and Design	\$200.00	\$1,147.50	-\$947.50	573.75%
Active	E 602-49450-134 Employer Paid Life	\$40.00	\$6.21	\$33.79	15.53%
Dept 49450 Sewer Operations		\$520,217.50	\$491,658.42	\$28,559.08	
Fund 602 SEWER		\$709,502.50	\$520,778.39	\$188,724.11	
Fund 603 REFUSE					
Dept 49500 Refuse/Garbage (GENERAL)					
Active	E 603-49500-200 Supplies	\$200.00	\$0.00	\$200.00	0.00%
Active	E 603-49500-384 Refuse/Garbage Disposal	\$80,000.00	\$59,094.43	\$20,905.57	73.87%
Active	E 603-49500-301 Auditing and Acct g Services	\$4,315.00	\$3,638.50	\$676.50	84.32%
Active	E 603-49500-322 Postage	\$1,100.00	\$0.00	\$1,100.00	0.00%
Dept 49500 Refuse/Garbage (GENERAL)		\$85,615.00	\$62,732.93	\$22,882.07	
Fund 603 REFUSE		\$85,615.00	\$62,732.93	\$22,882.07	
Fund 801 DUNDAS BASEBALL ASS.					
Dept 45130 Dundas Baseball Association					
Active	E 801-45130-400 Repairs and Maintenance	\$0.00	\$20,669.04	-\$20,669.04	0.00%
Active	E 801-45130-406 Grounds Maintenance	\$0.00	\$5,576.29	-\$5,576.29	0.00%
Active	E 801-45130-720 Operating Transfers	\$0.00	\$9,823.20	-\$9,823.20	0.00%
Dept 45130 Dundas Baseball Association		\$0.00	\$36,068.53	-\$36,068.53	
Fund 801 DUNDAS BASEBALL ASS.		\$0.00	\$36,068.53	-\$36,068.53	
Fund 999 CONVERSION FUNDS					
Dept 41000 General Government					
Active	E 999-41000-425 Depreciation	\$0.00	-\$17,728.25	\$17,728.25	0.00%
Active	E 999-41000-100 Salaries and Wages	\$0.00	-\$17,728.25	\$17,728.25	0.00%
Active	E 999-41000-101 Salaries and Wages	\$0.00	\$35,456.50	-\$35,456.50	0.00%
Dept 41000 General Government		\$0.00	\$0.00	\$0.00	
Fund 999 CONVERSION FUNDS		\$0.00	\$0.00	\$0.00	
		\$3,652,835.00	\$3,730,785.69	-\$77,950.69	

((( [YTD Budget] <> 0 Or [YTD Budget] IS Null)) OR ([MTD Amount] <> 0 Or [MTD Amount] IS Null)) OR ([YTD Amount]

**City of Dundas**  
**Public Works Staff Meeting / City Engineer Update 11/03/21**

**November 4, 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
  - BMI completed the bituminous overlay on 7/23/21; ***BMI's invoice was approved at the 10/25/21 City Council meeting. 5% retainage will be held until spring of 2022 to reassess tack coat on driveway at 307 Hester Street W before approving final payment.***
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. ***11/3/21 County will be responsible for the crossing markings on pavement on Hester Street and 1<sup>st</sup> Street.*** 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.
    - ***Staff continues to work on the quote package for Spring 2022 construction.***
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. ***11-4-21 Staff is reviewing the draft grading and maintenance easement sent by Menard. Work is planned to be done in the coming months.***

- NE corner of Hester Street W. and Depot Street N. Existing structure in place. Casting will be removed and replaced with correct casting. ***Heselton Construction was awarded the work.***
  - On the SE corner of Schilling Drive N. and CSAH 1 there is a buried structure, this will be located and adjusted to grade. ***Heselton Construction was awarded the work.***
  - 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.
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. ***Meeting was held with BWT on 10/27/21 to discuss initial draft. Staff is reviewing draft and providing comments.***
  - 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. ***11-3-21 Staff met with Rice County. County plans to reconstruct CSAH 20 in 2025 and plans look at options to realign the intersection of CSAH 20, 115<sup>th</sup> Street and TH 3. Coordination between City, BWT, State and County will be required.***
  - 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. ***11-3-21 Staff met with Rice County. The County is planning to revisit the study in 2022.***
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.
  - ***Staff reviewed concept with Rice County on 11/3/21.***
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.
- ***Staff continues to work on the quote package for Spring 2022 construction.***

## 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 performed survey on a section of the sewer shed with high TSS results. Survey results show potential problems with the lines. Lines will be cleaned, televised and retested to see if testing results are impacted.***
  - ***Staff is working on scheduling a meeting with the PCA.***

## 12. Public Works Tasks

- Around the Millstone 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. Signs have been received from EFA/Safety Signs. ***11/4/21 Staff has staked the easements. A letter will be sent to residents to notify them that staff will be installing signage in the area.***
- 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. ***The signage has been received and staff has contacted Rice County to get them 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 quantify treatment capacity and service area for the pond.

## 14. Tower Park Improvements

- Draft survey questions have been reviewed by Park and Rec Advisory Board and comments have been received.
- ***11/3/21 /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

- 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.
- ***11/3/21 Staff has completed review of the submittals for the work.***

#### 20. Bridgewater Heights PUD

- ***Developer has completed punch list work. 10/27/21 Staff reviewed on site with Developer.***
- ***Staff is reviewing the LOC reduction request submitted by the Developer.***

#### 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

- 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. 10/27/21 City forwarded drainage comments to the developer’s Engineer.

#### 25. Tower Heights

- Easement vacations, the Final Plat, and the Development Agreement were approved by the City Council at their 5/10/21 meeting.
- ***Trails and concrete walks on highland parkway have 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.
- ***10/26/21 Developer is requesting LOC reduction. Staff will review.***

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

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## BUDGET MEMO

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**TO:** CITY ADMINISTRATOR  
**FROM:** BLAKE TORBECK – ABDO FINANCIAL SOLUTIONS  
**SUBJECT:** 2022 FINAL ENTERPRISE FUNDS BUDGET  
**DATE:** 11/8/2021

### 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 11/1/2021	Budget 2021	Budget 2022	Amount Change	Percent Change
<b>Revenues</b>							
Storm Water Fees	\$ 72,675	\$ 83,876	\$ 73,058	\$ 82,000	\$ 82,000	\$ -	0%
Interest and Penalties	5,073	3,417	1,365	3,000	3,000	-	0%
Miscellaneous Revenue	26,231	-	-	-	-	-	0%
<b>Total Revenues</b>	<b>103,979</b>	<b>87,293</b>	<b>74,423</b>	<b>85,000</b>	<b>85,000</b>	<b>-</b>	<b>0%</b>
<b>Expenses</b>							
Personnel	15,838	6,968	9,301	10,660	13,310	2,650	25%
Administrative	4,763	9,611	4,616	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>22,953</b>	<b>39,175</b>	<b>42,450</b>	<b>3,275</b>	<b>8%</b>
Revenues Over (Under) Expenses	15,327	52,673	51,470	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	37,262	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>\$ 785,757</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 11/1/2021	Budget 2021	Budget 2022	Amount Change	Percent Change
<b>Revenues</b>							
Water sales	\$ 310,670	\$ 443,576	\$ 416,113	\$ 328,500	\$ 393,686	\$ 65,186	20%
Franchising and Licensing	60,966	48,289	51,444	50,000	55,000	5,000	10%
Interest and Penalties	18,053	10,492	4,539	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	100	-	-	-	0%
<b>Total Revenues</b>	<b>461,315</b>	<b>510,569</b>	<b>473,202</b>	<b>392,000</b>	<b>455,886</b>	<b>63,886</b>	<b>16%</b>
<b>Expenses</b>							
Personnel	76,203	82,553	68,078	75,310	106,480	-	41%
Supplies	9,543	30,891	8,476	10,000	10,000	-	0%
Water Operations	10,344	1,446	62,188	6,100	71,700	65,600	1075%
Administrative	12,481	14,928	18,578	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>450,096</b>	<b>378,783</b>	<b>487,745</b>	<b>77,793</b>	<b>29%</b>
Revenues Over (Under) Expenses	216,742	220,181	23,105	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)	(164,395)	(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>\$ 3,289,640</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 usage.
- 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 11/1/2021	Budget 2021	Budget 2022	Amount Change	Percent Change
<b>Revenues</b>							
Sewer Sales	\$ 390,824	\$ 506,260	\$ 442,027	\$ 415,000	\$ 513,410	\$ 98,410	24%
Federal Grant Aid	-	-	87,087	-	87,087	87,087	0%
Interest and Penalties	4,979	12,615	5,698	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>534,891</b>	<b>424,500</b>	<b>606,857</b>	<b>182,357</b>	<b>43%</b>
<b>Expenses</b>							
Personnel	55,957	56,734	48,058	53,250	74,740	21,490	40%
Supplies	619	696	153	550	550	-	0%
Administrative	6,400	12,489	15,713	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	79,045	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>406,100</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	128,791	(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)	(80,126)	(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	\$ 4,819,009	\$ 4,759,553	\$ 4,679,427	\$ 4,474,551	\$ 3,809,122		

### 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 Sewer rates of 4%.
- 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 11/1/2021	Budget 2021	Budget 2022	Amount Change	Percent Change
<b>Revenues</b>							
Refuse and Garbage Fees	\$ 104,194	\$ 104,241	\$ 88,926	\$ 110,000	\$ 116,550	\$ 6,550	6%
Miscellaneous	1,488	1,388	991	-	-	-	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>90,195</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	4,251	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>70,917</b>	<b>85,615</b>	<b>92,330</b>	<b>6,715</b>	<b>8%</b>
Revenues Over (Under) Expenses	24,938	23,634	19,278	24,885	25,360	475	
<b>Less: Depreciation (non-cash item)</b>							
<b>Change in Fund Balance</b>							
Beginning Fund Balance	53,422	78,360	101,993	101,993	126,878		
Ending Fund Balance	\$ 78,360	\$ 101,993	\$ 121,272	\$ 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.

### Enterprise Funds Budget Detail

The following financial reports are attached:

- AEM Proposed Revenue Budget
- AEM Proposed Expenses Budget

CITY OF DUNDAS

AEM Expenditure Budget Worksheet

Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2021 Budget	2022 Budget
Fund 225 STORM SEWER					
Dept 41400 Financial Administration					
E 225-41400-100 Salaries and Wages	\$4,896.80	\$7,451.19	\$6,705.90	\$8,360.00	\$10,010.00
E 225-41400-121 PERA	\$289.09	\$604.11	\$513.63	\$630.00	\$750.00
E 225-41400-122 Payroll Taxes	\$456.07	\$734.00	\$611.18	\$640.00	\$770.00
E 225-41400-131 Employer Paid Health	\$124.46	\$1,193.64	\$1,411.90	\$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	\$9,300.78	\$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	\$3,921.00	\$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	\$27,860.40	\$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
Fund 225 STORM SEWER	\$105,692.62	\$51,660.94	\$37,161.18	\$56,225.00	\$59,500.00

AEM Expenditure Budget Worksheet

Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2021 Budget	2022 Budget
Fund 601 WATER					
Dept 41400 Financial Administration					
E 601-41400-100 Salaries and Wages	\$23,713.11	\$27,796.18	\$16,328.37	\$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	\$1,224.63	\$1,490.00	\$1,800.00
E 601-41400-122 Payroll Taxes	\$1,898.94	\$1,803.32	\$1,472.41	\$1,520.00	\$1,830.00
E 601-41400-131 Employer Paid Health	\$1,300.21	\$3,035.28	\$3,505.70	\$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	\$22,665.69	\$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	\$30,245.59	\$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	\$2,460.73	\$2,870.00	\$4,240.00
E 601-49400-122 Payroll Taxes	\$2,928.17	\$3,879.41	\$3,086.49	\$2,930.00	\$4,330.00
E 601-49400-131 Employer Paid Health	\$936.91	\$6,770.62	\$7,080.08	\$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	\$8,475.97	\$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	\$62,021.75	\$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	\$11,052.50	\$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	\$2,239.21	\$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	\$1,170.71	\$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

AEM Expenditure Budget Worksheet

Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2021 Budget	2022 Budget
E 601-49400-406 Grounds Maintenance	\$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	\$439,580.73	\$403,407.50	\$507,955.00
Fund 601 WATER	\$469,334.35	\$518,926.16	\$637,596.42	\$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	\$10,992.43	\$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	\$834.97	\$1,170.00	\$1,400.00
E 602-41400-122 Payroll Taxes	\$1,236.33	\$1,029.18	\$1,026.44	\$1,190.00	\$1,430.00
E 602-41400-131 Employer Paid Health	\$914.54	\$2,131.41	\$2,641.81	\$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	\$15,600.53	\$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	\$50,000.00	\$140,000.00	\$140,000.00
E 602-47000-611 Bond Interest	\$37,887.12	\$28,798.00	\$25,175.00	\$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	\$79,045.00	\$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	\$21,869.45	\$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	\$1,760.89	\$1,920.00	\$2,830.00
E 602-49450-122 Payroll Taxes	\$2,371.11	\$2,988.89	\$2,180.34	\$1,950.00	\$2,880.00
E 602-49450-131 Employer Paid Health	\$1,102.97	\$4,781.73	\$4,818.02	\$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



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	\$11,052.50	\$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	\$2,322.44	\$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	\$780.48	\$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 Maintenance	\$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	\$520,371.44	\$520,217.50	\$1,079,811.00
Fund 602 SEWER	\$586,438.70	\$578,329.76	\$615,016.97	\$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

**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	\$3,921.00	\$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	\$70,917.21	\$85,615.00	\$92,330.00
Fund 603 REFUSE	\$82,044.03	\$82,714.04	\$70,917.21	\$85,615.00	\$92,330.00
	\$1,243,509.70	\$1,231,630.90	\$1,360,691.78	\$1,455,125.00	\$2,139,776.00

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

CITY OF DUNDAS

AEM Revenue Budget Worksheet

Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2021 Budget	2022 Budget
Fund 225 STORM SEWER					
R 225-34303 Storm Water Management Fee	\$72,675.17	\$83,875.98	\$73,057.90	\$82,000.00	\$82,000.00
R 225-34460 Storm Sewer Penalty	\$517.82	\$902.28	\$479.65	\$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
Fund 225 STORM SEWER	\$103,979.18	\$87,293.41	\$74,423.23	\$85,000.00	\$85,000.00
Fund 601 WATER					
R 601-34800 Franchise & Licensing Revenue	\$60,966.03	\$48,289.30	\$51,444.27	\$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	\$352,846.66	\$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	\$2,296.21	\$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	\$873.94	\$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	\$100.02	\$0.00	\$0.00
Fund 601 WATER	\$461,314.72	\$510,569.01	\$473,201.89	\$392,000.00	\$455,886.00
Fund 602 SEWER					
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	\$390,027.41	\$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	\$3,401.79	\$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
Fund 602 SEWER	\$467,026.61	\$518,874.37	\$534,890.92	\$424,500.00	\$606,857.00
Fund 603 REFUSE					
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	\$991.02	\$0.00	\$0.00
R 603-36210 Interest Earnings	\$1,208.39	\$718.43	\$275.99	\$500.00	\$1,140.00

CITY OF DUNDAS

**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	\$88,925.60	\$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	\$106,981.67	\$106,347.54	\$90,195.47	\$110,500.00	\$117,690.00
	\$1,139,302.18	\$1,223,084.33	\$1,172,711.51	\$1,012,000.00	\$1,265,433.00

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

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## BUDGET MEMO

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**TO:** CITY ADMINISTRATOR  
**FROM:** BLAKE TORBECK - ABDO FINANCIAL SOLUTIONS  
**SUBJECT:** 2022 FINAL GOVERNMENTAL FUNDS BUDGET AND TAX LEVY  
**DATE:** 11/8/2021

### Introduction

We have summarized some of the key items for consideration in the 2022 budget:

- The 2022 tax levy is proposed to increase \$146,489 or 11.90% from 2021.
- A balanced General Fund budget is presented. Debt service and capital equipment/improvement expenditures are budgeted in the respective debt service or capital project funds.
- A debt levy is needed for the 2020A bonds for the next 18 years to support principal and interest payments. Debt levies are also needed for the 2018A and 2013A bond issues for the next 17 years and 7 years, respectively.
- A survey of the City's comparable group of cities for COLA increases indicates that it will fall somewhere between 2.8% and 3.0% for 2022. Staff recommends a 3% increase for all non-union employees, as well as union police officers per the LELS agreement, for 2022 to ensure that the City does not fall behind its comparable group. Eligible employees will receive step increases according to the City's Compensation Plan.
- The new collective bargaining agreement with LELS police officers came into effect on 1/1/2021 and expires on 12/31/2022. We have budgeted accordingly to reflect the agreements made between the City of Dundas and LELS.
- Significant effort has been made across departments to bring the budget in line with actual expenditures.
- Capital equipment and improvement expenditures are included in the budget as follows:  
*Note: Actual 2022 capital expenditure costs could be different from current year dollar assumptions due to inflation and other cost drivers*
  - Public Works
    - Street lighting (\$40,400)
    - Utility truck 1.75 ton (\$75,750)
    - 115<sup>th</sup> Street improvements (\$252,500) *Note: Part of larger \$1,000,000 project to be continued through 2023*
    - Hester Street/TH 3 EVP (\$11,312)
  - Parks and Recreation
    - Memorial Park vehicle access improvements (\$110,090)
    - Memorial Park trail improvements (\$40,400)

## Tax Levy Summary

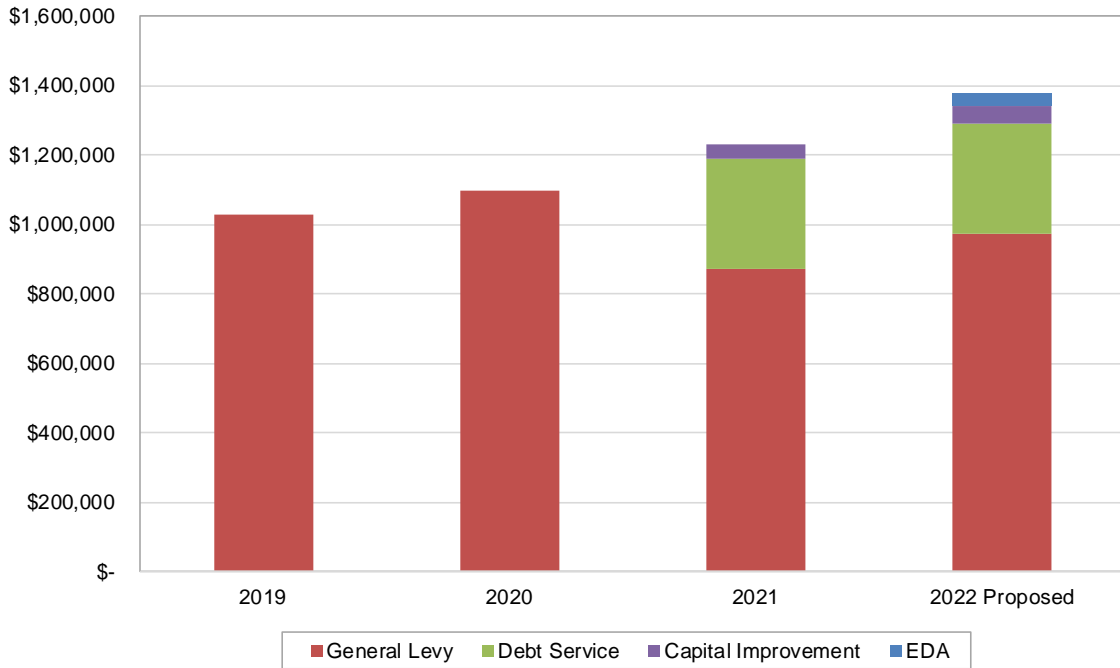
Overall, the property tax levy includes levies for general operations, economic development authority, city capital equipment and improvements, and debt service. The 2021 actual and 2022 proposed property tax levies are listed below:

	2021 Levy	Proposed 2022 Levy	Increase (Decrease) from 2021	Percent Change from 2021	Fund #
<b>General Levy</b>	\$ 872,261	\$ 972,274	\$ 100,013	11.47%	101
<b>EDA Levy</b>	-	34,840	34,840	100.00%	235
<b>Capital Levy</b>					
Public Works CIP	40,000	40,000	-	0%	410
Public Safety CIP	-	13,000	13,000	100.00%	425
Parks and Recreation CIP	-	-	-	0%	426
<b>Debt Levy</b>					
2013A GO Bonds	115,875	118,448	2,573	2.22%	300
2018A GO Bonds	59,440	58,181	(1,260)	-2.12%	304
2020A GO Bonds	143,030	140,352	(2,678)	-1.87%	305
<b>Total Levy</b>	<b>\$ 1,230,606</b>	<b>\$ 1,377,095</b>	<b>\$ 146,489</b>	<b>11.90%</b>	
<b>Tax Capacity</b>	<b>\$ 2,242,909</b>	<b>\$ 2,466,617</b>	<b>\$ 223,708</b>	<b>9.97%</b>	
<b>City Tax Rate*</b>	<b>54.87%</b>	<b>55.83%</b>	<b>0.96%</b>		

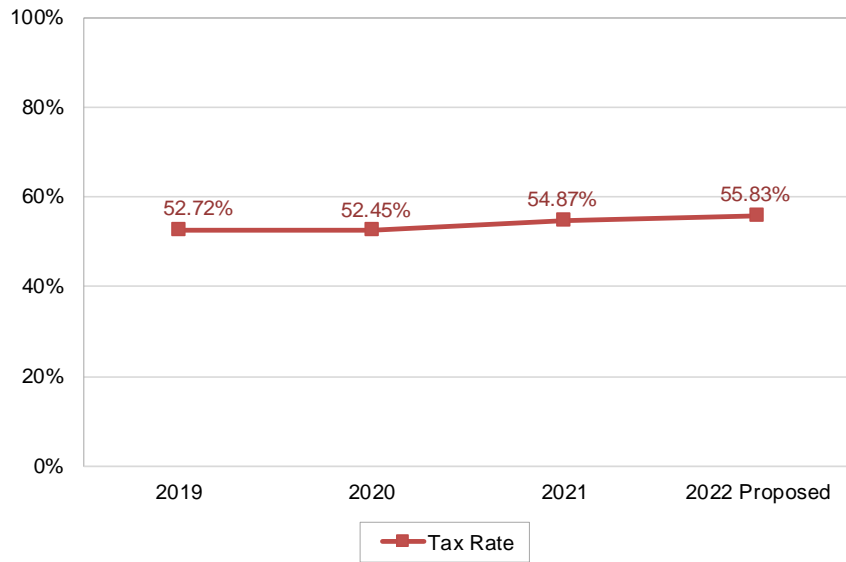
\*The City's Payable 2022 Tax Rate has been estimated based on preliminary tax capacity information provided by Rice County. The final tax capacity and rate will vary from the rate estimated in this memo.

Without an additional capital levy of \$40,000 and \$13,000 in 2021 the Public Works, Public Safety and Parks and Recreation capital improvement reserves, respectively, will be depleted and General Fund reserves will then be used up in 2023 leaving no additional funding for future capital equipment and improvements.

### Tax Levy 2019 to 2022 Proposed



### Tax Rate 2019 to 2022 Proposed



## Estimated City Tax Rate Impact on Residential and Commercial Properties

Estimated City Tax Rate Impact on Residential and Commercial Properties					
Property Type	2022 Market Value*	2022 Taxable Market Value	2021 Taxes Payable	2022 Taxes Payable	Increase in Property Taxes
Residential	\$ 100,000	\$ 71,800	\$ 376	\$ 401	\$ 25
Residential	200,000	180,800	956	1,009	54
Residential	300,000	289,800	1,536	1,618	82
Residential	400,000	398,800	2,116	2,226	110
Commercial	500,000	500,000	4,911	5,164	254

\*Assuming 3.00% increase in market value from 2021

### Tax Capacity Impact on Tax Rate Keep the Tax Levy Dollars Flat

	2021	2022	Change
City Tax Rate	54.87%	49.89%	-4.98%
Total Levy - City	\$ 1,230,606	\$ 1,230,606	\$ -
Tax Capacity	\$ 2,242,909	\$ 2,466,617	\$ 223,708

If the City keeps the tax levy dollars flat, the tax rate will decrease by 4.98%. As tax capacity increases, cities can levy more dollars without a direct tax rate increase. In this example, the City is able to keep a flat levy amount and the residents see a decrease in their tax per household.

### Keep a Flat Tax Rate

	2021	2022	Change
City Tax Rate	54.87%	54.87%	0.00%
Total Levy - City	\$ 1,230,606	\$ 1,353,347	\$ 122,741
Tax Capacity	\$ 2,242,909	\$ 2,466,617	\$ 223,708

If the City keeps a flat tax rate, the levied tax dollars will increase by \$122,741 (or 9.97%). As stated before, as the tax capacity increases, cities are able to levy more dollars without a direct tax rate increase. In this example the City is able to collect an additional \$122,741 without having to increase the tax rate per household.

### Current Proposed Tax Levy & Tax Rate

	2021	2022	Change
City Tax Rate	54.87%	55.83%	0.96%
Total Levy - City	\$ 1,230,606	\$ 1,377,095	\$ 146,489
Tax Capacity	\$ 2,242,909	\$ 2,466,617	\$ 223,708

In this example are the proposed 2022 tax rate and levy amounts. The dollars levied are increased by \$146,489 (11.90%) and the tax rate has increased by 0.96%.



## General Fund Budgeted Revenues

	Actual 2019	Actual 2020	YTD 11/1/2021	Budget 2021	Budget 2022	Amount Change	Percent Change
<b>Revenues</b>							
Property taxes	\$ 998,688	\$ 1,136,604	\$ 494,274	\$ 872,261	\$ 972,274	\$ 100,013	11%
Licenses and permits	74,370	184,064	116,447	78,500	126,500	48,000	61%
Intergovernmental	209,085	330,430	132,255	201,689	200,709	(980)	0%
Charges for services	40,443	110,131	39,875	28,700	28,700	-	0%
Fines and forfeitures	26,112	11,329	6,494	25,000	15,000	(10,000)	-40%
Interest earnings	43,750	8,337	1,598	15,000	20,000	5,000	33%
Miscellaneous	37,738	15,021	10,518	-	-	-	0%
Sale of fixed assets	-	-	69,723	-	-	-	0%
Other financing sources	-	103,300	-	233,900	-	(233,900)	-100%
<b>Total Revenues</b>	<b>\$ 1,430,186</b>	<b>\$ 1,899,216</b>	<b>\$ 871,184</b>	<b>\$ 1,455,050</b>	<b>\$ 1,363,183</b>	<b>\$ (91,867)</b>	<b>-6%</b>

### Key Changes:

- Property Taxes - tax levies needed to pay debt service obligations are budgeted in the respective debt service fund for 2022. Previously to the 2021 budget all tax levies (general, capital, and debt service) were budgeted in the General Fund
- Licenses and Permits - increase primarily due to roughly \$48,000 more budgeted for building permit, HVAC permit, plumbing permit and plan check revenue to be more in line with actual revenue
- Fines and forfeitures - decrease to be more in line with actual revenue in prior years

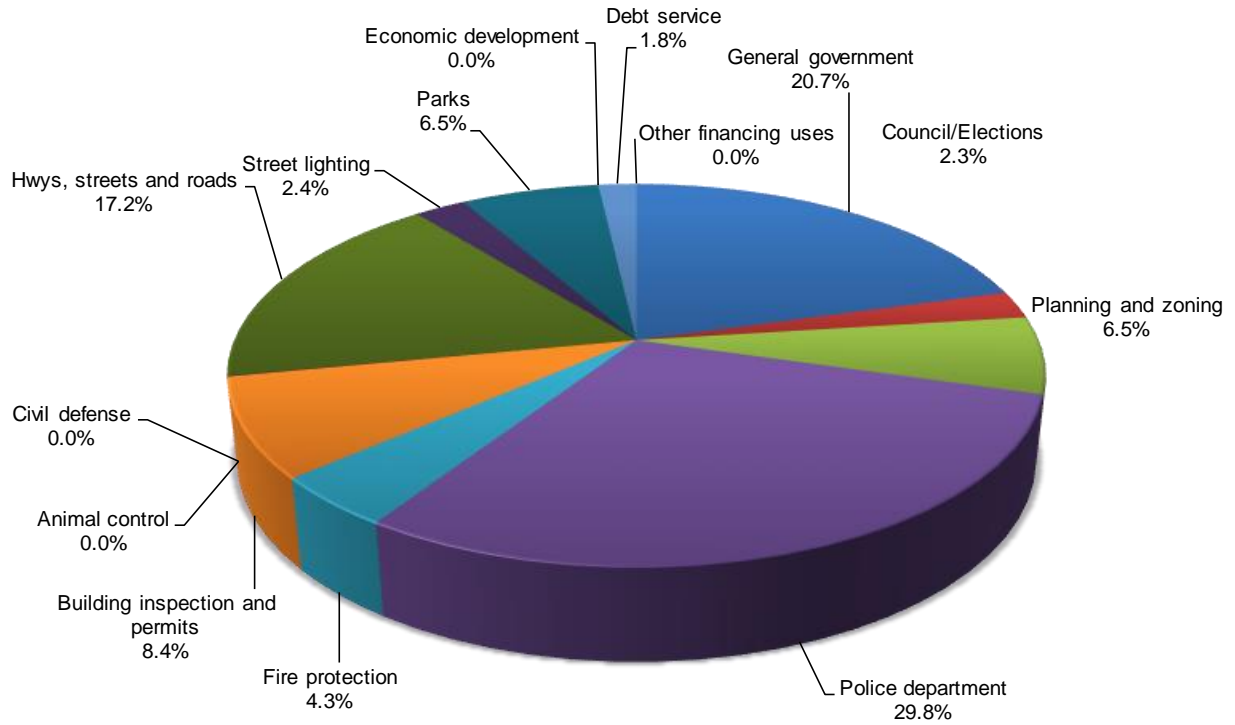
## General Fund Budgeted Expenditures

	Actual 2019	Actual 2020	YTD 11/1/2021	Budget 2021	Budget 2022	Amount Change	Percent Change
<b>Expenditures</b>							
General government	\$ 323,434	\$ 280,810	\$ 222,653	\$ 270,960	\$ 281,573	\$ 10,613	4%
Council/Elections	29,277	33,673	25,394	29,790	31,710	1,920	6%
Planning and zoning	71,296	89,113	85,541	89,255	88,850	(405)	0%
Police department	323,380	281,281	280,585	372,650	405,550	32,900	9%
Fire protection	56,943	48,908	38,282	58,150	59,000	850	1%
Building inspection and permits	61,678	101,702	88,591	78,705	114,255	35,550	45%
Civil defense	476	2,134	-	300	300	-	0%
Animal control	743	-	-	500	500	-	0%
Hwys, streets and roads	227,451	265,700	182,657	185,070	234,920	49,850	27%
Street lighting	21,379	22,871	18,284	30,000	33,000	3,000	10%
Parks	74,676	84,506	78,964	77,760	89,050	11,290	15%
Economic development	3,053	1,526	3,053	3,055	-	(3,055)	-100%
COVID-19	-	46,069	2,039	-	-	-	0%
Debt service	54,386	347,974	24,953	24,955	24,475	(480)	-2%
Other financing uses	-	-	1,155,264	233,900	-	(233,900)	-100%
<b>Total Expenditures</b>	<b>\$ 1,248,172</b>	<b>\$ 1,606,267</b>	<b>\$ 2,206,260</b>	<b>\$ 1,455,050</b>	<b>\$ 1,363,183</b>	<b>\$ (91,867)</b>	<b>-6%</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 182,014</b>	<b>\$ 292,949</b>	<b>\$ (1,335,076)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

### Key Changes:

- Building inspection and permits - increase to be more in line with actual expenditures in prior years
- Police department - increase to personnel costs from COLA, step increases and the assumption of a 10% increase to worker's compensation insurance premiums
- Highways, streets and roads - increase due to assumption of additional Public Works Assistant position beginning on January 1, 2022

## General Fund Budgeted Expenditures (Continued)



## Capital Improvements

### Public Works Capital Outlay Fund

Street lighting improvements, utility truck, Hester Street/TH 3 EVP project and 115th Street Improvements. These expenditures are partially funded by capital outlay fund reserves and a direct property tax levy. A bond issue will be necessary for the funding of the 115th Street Improvements and future projects.

	Budget 2021	Budget 2022	Increase/ (Decrease)	Percent Change
<b>Revenues</b>				
R 410-31000 General Property Taxes	\$ 40,000	\$ 40,000	\$ -	0.00%
R 410-39310 Proceeds-Gen Obligation Bond	-	1,500,000	1,500,000	N/A
<b>Total Revenues</b>	<b>\$ 40,000</b>	<b>\$ 1,540,000</b>	<b>\$ 1,500,000</b>	<b>3750.00%</b>

#### Expenditures

E 410-43100-500 Capital Outlay	-	379,962	379,962	N/A
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### Public Safety Capital Outlay Fund

Purchase of fire service capital equipment funded by a direct property tax levy.

	Budget 2021	Budget 2022	Increase/ (Decrease)	Percent Change
<b>Revenues</b>				
R 425-31000 General Property Taxes	\$ -	\$ 13,000	\$ 13,000	N/A
<b>Expenditures</b>				
E 425-42100-500 Capital Outlay	33,000	-	(33,000)	-100.00%

### Parks & Rec. Capital Outlay Fund

Memorial Park vehicle access improvements and Memorial Park trail improvements are funded by capital outlay fund reserves.

	Budget 2021	Budget 2022	Increase/ (Decrease)	Percent Change
<b>Revenues</b>				
R 426-31000 General Property Taxes	\$ -	\$ -	-	N/A
R 426-39201 Transfer from General Fund	233,900	-	(233,900)	-100.00%
<b>Total Revenues</b>	<b>\$ 233,900</b>	<b>\$ -</b>	<b>\$ (233,900)</b>	<b>-100.00%</b>
<b>Expenditures</b>				
E 426-45200-500 Capital Outlay	\$ 233,900	\$ 150,490	\$ (83,410)	-35.66%

## Governmental Funds Budget Detail

The following financial reports are attached:

- AEM Revenue Budget Worksheet
- AEM Expenditure Budget Worksheet

CITY OF DUNDAS

AEM Expenditure Budget Worksheet

Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2021 Budget	2022 Budget
Fund 101 GENERAL FUND					
Dept 41000 General Government					
E 101-41000-100 Salaries and Wages	\$91,533.82	\$73,270.61	\$63,926.73	\$82,360.00	\$83,950.00
E 101-41000-101 Salaries and Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41000-102 Overtime	\$98.12	\$106.17	\$0.00	\$0.00	\$0.00
E 101-41000-121 PERA	\$5,611.45	\$5,742.40	\$5,013.36	\$6,180.00	\$6,300.00
E 101-41000-122 Payroll Taxes	\$8,200.26	\$6,829.54	\$5,356.18	\$6,300.00	\$6,420.00
E 101-41000-131 Employer Paid Health	\$6,173.48	\$5,759.00	\$6,284.01	\$6,020.00	\$15,420.00
E 101-41000-133 Employer Paid Dental	\$172.99	\$277.12	\$90.76	\$110.00	\$230.00
E 101-41000-134 Employer Paid Life	\$111.84	\$62.81	\$17.36	\$70.00	\$30.00
E 101-41000-141 Unemploy Comp Insurance Pre	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41000-150 Worker s Comp (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41000-151 Worker s Comp Insurance Prem	\$848.40	\$336.00	\$396.97	\$390.00	\$320.00
E 101-41000-200 Supplies	\$5,594.01	\$11,421.58	\$4,331.54	\$8,500.00	\$6,500.00
E 101-41000-208 Training and Licensing	\$1,748.95	\$54.50	\$767.94	\$1,750.00	\$1,000.00
E 101-41000-214 Building Heat	\$774.03	\$0.00	\$0.00	\$775.00	\$0.00
E 101-41000-300 Professional Services	\$0.00	\$2,498.92	-\$98.92	\$0.00	\$0.00
E 101-41000-301 Auditing and Acct g Services	\$46,792.80	\$61,216.24	\$50,973.00	\$56,095.00	\$55,503.00
E 101-41000-303 Engineering Fees	\$32,454.75	\$2,204.00	\$7,929.50	\$32,500.00	\$32,500.00
E 101-41000-304 Legal Fees	\$22,861.90	\$18,455.50	\$19,438.79	\$25,000.00	\$25,000.00
E 101-41000-306 Recruitment	\$1,705.83	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41000-309 EDP, Software and Design	\$6,982.41	\$3,545.00	\$5,812.44	\$2,500.00	\$3,000.00
E 101-41000-310 Professional Services	\$28,999.01	\$11,473.68	\$1,661.00	\$15,000.00	\$15,000.00
E 101-41000-313 Planning Fee s	\$23,942.17	\$2,659.46	\$1,280.05	\$0.00	\$0.00
E 101-41000-321 Telephone & Communications	\$3,884.81	\$3,123.99	\$4,110.30	\$4,500.00	\$4,000.00
E 101-41000-322 Postage	\$1,006.07	\$4,095.41	\$3,012.35	\$1,000.00	\$2,000.00
E 101-41000-330 Travel	\$2,529.54	\$740.49	\$145.88	\$2,750.00	\$1,200.00
E 101-41000-343 Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41000-345 Newsletter Expenses	\$0.00	\$800.00	\$0.00	\$0.00	\$0.00
E 101-41000-351 Legal Notices Publishing	\$2,908.05	\$2,676.75	\$3,037.16	\$1,500.00	\$2,500.00
E 101-41000-352 General Notices and Pub Info	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41000-360 Liability Insurance	\$2,750.20	\$6,160.79	\$2,456.00	\$0.00	\$0.00
E 101-41000-362 Property Insurance	\$2,384.00	\$1,804.39	\$3,737.51	\$3,560.00	\$3,040.00
E 101-41000-381 Electricity	\$1,008.09	\$4,310.27	\$4,503.02	\$2,000.00	\$2,760.00
E 101-41000-400 Repairs and Maintenance	\$1,227.15	\$16,916.01	\$13,822.00	\$1,000.00	\$2,500.00
E 101-41000-401 R & M Buildings	\$484.00	\$166.00	\$0.00	\$250.00	\$250.00
E 101-41000-406 Grounds Maintence	\$2,690.00	\$200.00	\$876.59	\$1,500.00	\$1,000.00
E 101-41000-408 Sand/Rock/Dirt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41000-413 Rental	\$1,604.99	\$2,161.57	\$2,506.80	\$1,550.00	\$1,550.00
E 101-41000-430 Miscellaneous	\$118.00	\$1,431.71	-\$32.83	\$500.00	\$500.00
E 101-41000-431 Bank Fees	\$835.00	\$2,041.69	\$1,012.50	\$700.00	\$1,000.00
E 101-41000-433 Dues and Subscriptions	\$1,851.12	\$1,545.00	\$5,283.57	\$2,500.00	\$3,500.00
E 101-41000-438 Assessments/Taxes/Penalties	\$4.00	\$4.00	\$1,454.30	\$0.00	\$0.00
E 101-41000-440 Cleaning Service	\$580.44	\$823.92	\$2,696.61	\$600.00	\$600.00
E 101-41000-500 Capital Outlay	\$3,626.97	\$400.18	\$0.00	\$0.00	\$0.00
E 101-41000-510 Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41000-580 Equipment	\$8,806.36	\$24,764.79	\$849.31	\$3,500.00	\$3,500.00
E 101-41000-620 Fiscal Agent s Fees	\$500.00	\$500.00	\$0.00	\$0.00	\$500.00
E 101-41000-810 Refunds/Reimbursements	\$31.09	\$229.23	\$0.00	\$0.00	\$0.00
Dept 41000 General Government	\$323,436.10	\$280,808.72	\$222,651.78	\$270,960.00	\$281,573.00
Dept 41110 Council/Elections					
E 101-41110-100 Salaries and Wages	\$25,200.00	\$28,277.12	\$20,482.53	\$26,080.00	\$26,080.00

## AEM Expenditure Budget Worksheet

Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2021 Budget	2022 Budget
E 101-41110-122 Payroll Taxes	\$1,767.15	\$2,161.54	\$1,606.50	\$2,000.00	\$2,000.00
E 101-41110-142 Unemployment Benefit Payment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41110-151 Worker s Comp Insurance Prem	\$0.00	\$0.00	\$91.61	\$90.00	\$70.00
E 101-41110-200 Supplies	\$86.98	\$1,499.83	\$0.00	\$0.00	\$1,500.00
E 101-41110-208 Training and Licensing	\$259.00	\$26.00	\$350.00	\$500.00	\$500.00
E 101-41110-321 Telephone & Communications	\$420.00	\$455.00	\$315.00	\$420.00	\$420.00
E 101-41110-330 Travel	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00
E 101-41110-351 Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41110-400 Repairs and Maintenance	\$932.81	\$0.00	\$227.50	\$0.00	\$440.00
E 101-41110-430 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41110-433 Dues and Subscriptions	\$611.00	\$1,253.00	\$30.00	\$500.00	\$500.00
E 101-41110-580 Equipment	\$0.00	\$0.00	\$2,289.18	\$0.00	\$0.00
Dept 41110 Council/Elections	\$29,276.94	\$33,672.49	\$25,392.32	\$29,790.00	\$31,710.00
Dept 41310 COVID-19					
E 101-41310-200 Supplies	\$0.00	\$46,068.55	\$2,038.75	\$0.00	\$0.00
Dept 41310 COVID-19	\$0.00	\$46,068.55	\$2,038.75	\$0.00	\$0.00
Dept 41910 Planning and Zoning					
E 101-41910-100 Salaries and Wages	\$22,347.29	\$22,173.68	\$17,398.93	\$23,860.00	\$26,280.00
E 101-41910-102 Overtime	\$39.24	\$42.47	\$0.00	\$0.00	\$0.00
E 101-41910-121 PERA	\$1,230.73	\$1,648.26	\$1,345.72	\$1,660.00	\$1,850.00
E 101-41910-122 Payroll Taxes	\$1,713.99	\$1,884.29	\$1,491.19	\$1,830.00	\$2,010.00
E 101-41910-131 Employer Paid Health	\$753.77	\$2,270.58	\$2,378.24	\$2,260.00	\$3,050.00
E 101-41910-133 Employer Paid Dental	\$30.46	\$123.77	\$34.02	\$40.00	\$50.00
E 101-41910-134 Employer Paid Life	\$19.65	\$26.83	\$6.52	\$30.00	\$10.00
E 101-41910-151 Worker s Comp Insurance Prem	\$0.00	\$0.00	\$101.79	\$100.00	\$100.00
E 101-41910-200 Supplies	\$46.65	\$14.15	\$0.00	\$100.00	\$100.00
E 101-41910-208 Training and Licensing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41910-300 Professional Services	\$270.94	\$300.00	\$0.00	\$0.00	\$0.00
E 101-41910-303 Engineering Fees	\$33,935.90	\$26,583.00	\$30,367.75	\$15,000.00	\$15,000.00
E 101-41910-304 Legal Fees	\$4,157.50	\$1,103.50	\$0.00	\$4,800.00	\$4,800.00
E 101-41910-313 Planning Fee s	\$6,017.63	\$7,489.05	\$9,647.39	\$14,000.00	\$10,000.00
E 101-41910-322 Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41910-351 Legal Notices Publishing	\$731.25	\$800.00	\$0.00	\$575.00	\$600.00
E 101-41910-430 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41910-810 Refunds/Reimbursements	\$0.00	\$24,652.64	\$22,769.24	\$25,000.00	\$25,000.00
Dept 41910 Planning and Zoning	\$71,295.00	\$89,112.22	\$85,540.79	\$89,255.00	\$88,850.00
Dept 42100 Police Department					
E 101-42100-100 Salaries and Wages	\$214,597.93	\$170,054.15	\$175,863.11	\$239,880.00	\$261,920.00
E 101-42100-102 Overtime	\$2,664.69	\$86.18	\$1,631.37	\$0.00	\$0.00
E 101-42100-121 PERA	\$31,725.47	\$25,983.37	\$20,007.26	\$42,460.00	\$33,530.00
E 101-42100-122 Payroll Taxes	\$2,865.07	\$4,932.11	\$7,349.73	\$7,010.00	\$8,030.00
E 101-42100-131 Employer Paid Health	\$6,821.54	\$6,750.58	\$13,630.16	\$15,250.00	\$31,170.00
E 101-42100-133 Employer Paid Dental	\$440.70	\$186.27	\$328.50	\$430.00	\$460.00
E 101-42100-134 Employer Paid Life	\$284.70	\$161.28	\$65.65	\$280.00	\$70.00
E 101-42100-142 Unemployment Benefit Payment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42100-151 Worker s Comp Insurance Prem	\$6,368.15	\$9,071.13	\$12,189.53	\$8,760.00	\$11,600.00
E 101-42100-200 Supplies	\$3,859.90	\$5,406.94	\$4,229.86	\$6,500.00	\$3,600.00
E 101-42100-208 Training and Licensing	\$3,076.00	\$3,515.24	\$2,829.98	\$3,000.00	\$3,500.00
E 101-42100-214 Building Heat	\$447.26	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42100-217 Uniforms	\$2,181.24	\$7,303.47	\$2,207.69	\$3,000.00	\$3,000.00
E 101-42100-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42100-304 Legal Fees	\$8,390.90	\$7,717.90	\$5,944.13	\$8,500.00	\$8,500.00

AEM Expenditure Budget Worksheet

Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2021 Budget	2022 Budget
E 101-42100-306 Recruitment	\$375.00	\$1,115.84	\$1,710.25	\$0.00	\$500.00
E 101-42100-309 EDP, Software and Design	\$512.50	\$941.25	\$180.00	\$0.00	\$500.00
E 101-42100-310 Professional Services	\$1,007.25	\$182.23	\$827.00	\$0.00	\$500.00
E 101-42100-321 Telephone & Communications	\$5,949.28	\$2,842.51	\$2,258.08	\$3,900.00	\$3,900.00
E 101-42100-322 Postage	\$193.28	\$0.00	\$4.15	\$100.00	\$100.00
E 101-42100-330 Travel	\$120.79	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42100-360 Liability Insurance	\$5,369.00	\$9,075.93	\$3,196.00	\$0.00	\$0.00
E 101-42100-362 Property Insurance	\$1,399.04	\$1,649.49	\$12,119.00	\$12,080.00	\$13,210.00
E 101-42100-381 Electricity	\$1,716.09	\$2,215.52	\$1,088.12	\$1,500.00	\$0.00
E 101-42100-382 Water Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42100-385 Sewer Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42100-400 Repairs and Maintenance	\$965.07	\$11,530.39	\$5,160.81	\$850.00	\$3,000.00
E 101-42100-406 Grounds Maintenance	\$1,696.50	\$0.00	\$0.00	\$1,100.00	\$1,010.00
E 101-42100-412 Building Rentals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42100-413 Rental	\$208.00	\$174.00	\$0.00	\$100.00	\$100.00
E 101-42100-418 Vehicle Fuels	\$9,720.67	\$4,723.11	\$4,295.69	\$7,500.00	\$7,500.00
E 101-42100-419 Vehicle Operations	\$3,054.51	\$1,047.87	\$143.62	\$3,000.00	\$3,000.00
E 101-42100-430 Miscellaneous	\$52.17	\$300.00	\$0.00	\$0.00	\$0.00
E 101-42100-433 Dues and Subscriptions	\$2,668.60	\$2,968.84	\$2,976.00	\$2,750.00	\$3,000.00
E 101-42100-438 Assessments/Taxes/Penalties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42100-440 Cleaning Service	\$496.11	\$199.96	\$347.71	\$350.00	\$350.00
E 101-42100-441 Investigation Expense	\$0.00	\$75.00	\$0.00	\$0.00	\$0.00
E 101-42100-443 Forfeiture Expense	\$373.50	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42100-500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42100-580 Equipment	\$3,776.60	\$1,072.00	\$0.00	\$4,350.00	\$3,500.00
E 101-42100-810 Refunds/Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 42100 Police Department	\$323,377.51	\$281,282.56	\$280,583.40	\$372,650.00	\$405,550.00
Dept 42200 Fire Protection					
E 101-42200-300 Professional Services	\$56,942.60	\$48,907.76	\$38,281.52	\$58,150.00	\$59,000.00
E 101-42200-304 Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 42200 Fire Protection	\$56,942.60	\$48,907.76	\$38,281.52	\$58,150.00	\$59,000.00
Dept 42400 Building Inspection & Permits					
E 101-42400-100 Salaries and Wages	\$5,278.42	\$49,008.40	\$53,839.19	\$54,010.00	\$63,320.00
E 101-42400-102 Overtime	\$39.24	\$42.47	\$0.00	\$0.00	\$0.00
E 101-42400-121 PERA	\$337.48	\$3,685.89	\$4,124.16	\$4,050.00	\$4,750.00
E 101-42400-122 Payroll Taxes	\$397.76	\$4,102.73	\$4,400.72	\$4,130.00	\$4,840.00
E 101-42400-131 Employer Paid Health	\$160.71	\$2,117.42	\$2,304.46	\$730.00	\$5,530.00
E 101-42400-133 Employer Paid Dental	\$11.92	\$108.94	\$51.60	\$10.00	\$90.00
E 101-42400-134 Employer Paid Life	\$7.67	\$15.03	\$3.22	\$10.00	\$0.00
E 101-42400-151 Worker s Comp Insurance Prem	\$0.00	\$0.00	\$3,084.14	\$3,030.00	\$2,790.00
E 101-42400-200 Supplies	\$60.47	\$57.47	\$18.02	\$300.00	\$150.00
E 101-42400-208 Training and Licensing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42400-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42400-309 EDP, Software and Design	\$485.00	\$485.00	\$485.00	\$485.00	\$485.00
E 101-42400-310 Professional Services	\$192.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42400-311 Bldg Permit Expense	\$40,701.80	\$15,458.03	\$909.84	\$1,000.00	\$15,000.00
E 101-42400-312 Plan Review Expense	\$8,992.65	\$25,175.06	\$19,035.08	\$9,000.00	\$15,000.00
E 101-42400-314 Mechanical Permit Expense	\$2,654.39	\$859.56	\$284.64	\$350.00	\$1,000.00
E 101-42400-315 Plumbing Permit Expense	\$2,100.26	\$586.90	\$50.76	\$500.00	\$1,000.00
E 101-42400-321 Telephone & Communications	\$258.99	\$0.00	\$0.00	\$600.00	\$300.00
E 101-42400-322 Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

AEM Expenditure Budget Worksheet

Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2021 Budget	2022 Budget
E 101-42400-430 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42400-500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
E 101-42400-580 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42400-810 Refunds/Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 42400 Building Inspection & Permits	\$61,678.76	\$101,702.90	\$88,590.83	\$78,705.00	\$114,255.00
Dept 42500 Civil Defense					
E 101-42500-362 Property Insurance	\$264.00	\$566.30	\$0.00	\$0.00	\$0.00
E 101-42500-381 Electricity	\$136.63	\$0.00	\$0.00	\$100.00	\$100.00
E 101-42500-400 Repairs and Maintenance	\$75.00	\$1,567.50	\$0.00	\$200.00	\$200.00
E 101-42500-500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 42500 Civil Defense	\$475.63	\$2,133.80	\$0.00	\$300.00	\$300.00
Dept 42700 Animal Control					
E 101-42700-200 Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42700-300 Professional Services	\$743.00	\$0.00	\$0.00	\$500.00	\$500.00
E 101-42700-304 Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 42700 Animal Control	\$743.00	\$0.00	\$0.00	\$500.00	\$500.00
Dept 43100 Hwys, Streets, & Roads					
E 101-43100-100 Salaries and Wages	\$54,954.17	\$51,620.89	\$41,919.12	\$52,420.00	\$70,950.00
E 101-43100-102 Overtime	\$7,274.64	\$3,015.07	\$1,839.81	\$0.00	\$0.00
E 101-43100-121 PERA	\$3,906.54	\$4,193.74	\$3,439.36	\$3,930.00	\$5,320.00
E 101-43100-122 Payroll Taxes	\$4,645.21	\$5,394.62	\$4,250.76	\$4,010.00	\$5,430.00
E 101-43100-131 Employer Paid Health	\$1,497.52	\$8,712.94	\$7,847.83	\$5,850.00	\$9,900.00
E 101-43100-133 Employer Paid Dental	\$107.17	\$75.60	\$75.89	\$110.00	\$150.00
E 101-43100-134 Employer Paid Life	\$69.24	\$61.27	\$14.63	\$70.00	\$20.00
E 101-43100-142 Unemployment Benefit Payment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-151 Worker s Comp Insurance Prem	\$3,669.96	\$5,862.77	\$5,420.47	\$3,160.00	\$3,390.00
E 101-43100-200 Supplies	\$1,954.99	\$7,073.64	\$4,800.28	\$2,500.00	\$2,500.00
E 101-43100-211 Equipment Fuel	\$1,453.85	\$1,291.28	\$1,019.37	\$0.00	\$1,200.00
E 101-43100-214 Building Heat	\$526.22	\$0.00	\$0.00	\$550.00	\$550.00
E 101-43100-217 Uniforms	\$255.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-226 Signs	\$0.00	\$0.00	\$0.00	\$500.00	\$1,500.00
E 101-43100-303 Engineering Fees	\$6,736.00	\$5,926.25	\$0.00	\$0.00	\$6,500.00
E 101-43100-304 Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-305 Medical and Dental Fees	\$168.50	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-306 Recruitment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-310 Professional Services	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
E 101-43100-321 Telephone & Communications	\$445.27	\$455.00	\$1,322.02	\$500.00	\$500.00
E 101-43100-322 Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-330 Travel	\$381.85	\$1,586.82	\$1,138.19	\$400.00	\$400.00
E 101-43100-351 Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-360 Liability Insurance	\$309.00	\$1,651.44	\$748.00	\$0.00	\$0.00
E 101-43100-362 Property Insurance	\$775.98	\$389.00	\$3,537.54	\$3,670.00	\$3,460.00
E 101-43100-381 Electricity	\$2,109.62	\$1,714.47	\$3,031.46	\$2,000.00	\$2,200.00
E 101-43100-387 Street & Park Lighting	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-400 Repairs and Maintenance	\$13,517.30	\$5,670.18	\$5,949.71	\$8,000.00	\$8,000.00
E 101-43100-406 Grounds Maintenance	\$1,300.00	\$5,300.00	\$2,475.00	\$3,500.00	\$3,850.00
E 101-43100-407 Snow Plowing	\$4,560.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-408 Sand/Rock/Dirt	\$13,306.58	\$14,763.93	\$16,565.80	\$8,900.00	\$14,800.00
E 101-43100-409 St. Sweeping	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-411 Road Maintenance	\$13,901.25	\$68,803.64	\$71,885.10	\$75,000.00	\$85,000.00
E 101-43100-413 Rental	\$0.00	\$1,875.00	\$0.00	\$0.00	\$0.00
E 101-43100-418 Vehicle Fuels	\$2,925.74	\$2,084.75	\$1,824.87	\$3,000.00	\$3,300.00



AEM Expenditure Budget Worksheet

Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2021 Budget	2022 Budget
E 101-43100-419 Vehicle Operations	\$5,301.58	\$6,504.43	\$3,228.50	\$5,500.00	\$5,500.00
E 101-43100-438 Assessments/Taxes/Penalties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-440 Cleaning Service	\$642.39	\$172.49	\$322.74	\$500.00	\$500.00
E 101-43100-500 Capital Outlay	\$80,753.63	\$1,850.00	\$0.00	\$0.00	\$0.00
E 101-43100-580 Equipment	\$0.00	\$59,650.88	\$0.00	\$0.00	\$0.00
Dept 43100 Hwys, Streets, & Roads	\$227,449.20	\$265,700.10	\$182,656.45	\$185,070.00	\$234,920.00
Dept 43124 Street Lighting					
E 101-43124-381 Electricity	\$21,364.22	\$22,072.30	\$17,082.61	\$30,000.00	\$33,000.00
E 101-43124-400 Repairs and Maintenance	\$15.09	\$799.00	\$1,201.21	\$0.00	\$0.00
Dept 43124 Street Lighting	\$21,379.31	\$22,871.30	\$18,283.82	\$30,000.00	\$33,000.00
Dept 45200 Parks					
E 101-45200-100 Salaries and Wages	\$21,085.08	\$14,597.35	\$11,882.29	\$15,890.00	\$19,490.00
E 101-45200-102 Overtime	\$646.41	\$584.52	\$338.47	\$0.00	\$0.00
E 101-45200-121 PERA	\$1,286.90	\$1,151.54	\$933.34	\$1,120.00	\$1,390.00
E 101-45200-122 Payroll Taxes	\$1,646.67	\$1,479.91	\$1,168.89	\$1,220.00	\$1,490.00
E 101-45200-131 Employer Paid Health	\$680.73	\$2,481.61	\$2,346.26	\$1,840.00	\$2,790.00
E 101-45200-133 Employer Paid Dental	\$30.31	\$69.78	\$26.15	\$40.00	\$40.00
E 101-45200-134 Employer Paid Life	\$19.58	\$19.69	\$5.00	\$20.00	\$10.00
E 101-45200-142 Unemployment Benefit Payment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-151 Worker s Comp Insurance Prem	\$772.93	\$534.10	\$662.65	\$540.00	\$560.00
E 101-45200-200 Supplies	\$1,150.03	\$2,395.92	\$3,209.22	\$2,000.00	\$2,400.00
E 101-45200-210 Supplies/Water Meter, Etc.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-211 Equipment Fuel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-221 Equipment	\$0.00	\$397.50	\$0.00	\$0.00	\$400.00
E 101-45200-226 Signs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-303 Engineering Fees	\$2,623.50	\$5,754.25	\$3,178.50	\$2,000.00	\$6,000.00
E 101-45200-304 Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-310 Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-313 Planning Fee s	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-319 Programming Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-321 Telephone & Communications	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-322 Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-330 Travel	\$268.46	\$33.06	\$162.58	\$0.00	\$0.00
E 101-45200-340 Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-351 Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-360 Liability Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-362 Property Insurance	\$12,813.00	\$21,000.69	\$30,880.11	\$24,240.00	\$24,130.00
E 101-45200-381 Electricity	\$6,126.26	\$4,100.12	\$4,311.36	\$4,100.00	\$4,500.00
E 101-45200-384 Refuse/Garbage Disposal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-387 Street & Park Lighting	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-400 Repairs and Maintenance	\$10,183.45	\$15,027.26	\$5,646.85	\$10,000.00	\$10,000.00
E 101-45200-406 Grounds Maintence	\$13,643.15	\$12,030.00	\$9,409.36	\$12,900.00	\$14,000.00
E 101-45200-407 Snow Plowing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-408 Sand/Rock/Dirt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-409 St. Sweeping	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-413 Rental	\$1,700.00	\$1,400.00	\$2,600.00	\$1,850.00	\$1,850.00
E 101-45200-430 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-433 Dues and Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-438 Assessments/Taxes/Penalties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-440 Cleaning Service	\$0.00	\$1,106.81	\$2,204.30	\$0.00	\$0.00
E 101-45200-500 Capital Outlay	\$0.00	\$340.35	\$0.00	\$0.00	\$0.00
E 101-45200-580 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

AEM Expenditure Budget Worksheet

Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2021 Budget	2022 Budget
E 101-45200-810 Refunds/Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 45200 Parks	\$74,676.46	\$84,504.46	\$78,965.33	\$77,760.00	\$89,050.00
Dept 46500 Economic Development					
E 101-46500-810 Refunds/Reimbursements	\$3,053.41	\$1,526.48	\$3,052.95	\$3,055.00	\$0.00
Dept 46500 Economic Development	\$3,053.41	\$1,526.48	\$3,052.95	\$3,055.00	\$0.00
Dept 47000 Debt Service					
E 101-47000-601 Debt Srv Bond Principal	\$23,993.00	\$23,993.00	\$23,992.85	\$23,995.00	\$23,995.00
E 101-47000-611 Bond Interest	\$1,919.00	\$1,439.70	\$959.71	\$960.00	\$480.00
E 101-47000-620 Fiscal Agent s Fees	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-47000-720 Operating Transfers	\$27,974.00	\$322,540.74	\$0.00	\$0.00	\$0.00
Dept 47000 Debt Service	\$54,386.00	\$347,973.44	\$24,952.56	\$24,955.00	\$24,475.00
Dept 49300 Other Financing Uses					
E 101-49300-510 Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 49300 Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 49360 Transfer					
E 101-49360-720 Operating Transfers	\$0.00	\$0.00	\$1,155,264.20	\$233,900.00	\$0.00
Dept 49360 Transfer	\$0.00	\$0.00	\$1,155,264.20	\$233,900.00	\$0.00
Fund 101 GENERAL FUND	\$1,248,169.92	\$1,606,264.78	\$2,206,254.70	\$1,455,050.00	\$1,363,183.00
Fund 201 GAMBLING					
Dept 45200 Parks					
E 201-45200-500 Capital Outlay	\$0.00	\$0.00	\$57,999.99	\$53,000.00	\$0.00
E 201-45200-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 45200 Parks	\$0.00	\$0.00	\$57,999.99	\$53,000.00	\$0.00
Dept 49360 Transfer					
E 201-49360-720 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
Fund 201 GAMBLING	\$0.00	\$0.00	\$57,999.99	\$53,000.00	\$0.00
Fund 235 ECONOMIC DEVELOPMENT AUTHORITY					
Dept 46500 Economic Development					
E 235-46500-100 Salaries and Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$9,640.00
E 235-46500-121 PERA	\$0.00	\$0.00	\$0.00	\$0.00	\$720.00
E 235-46500-122 Payroll Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$740.00
E 235-46500-131 Employer Paid Health	\$0.00	\$0.00	\$0.00	\$0.00	\$1,040.00
E 235-46500-133 Employer Paid Dental	\$0.00	\$0.00	\$0.00	\$0.00	\$20.00
E 235-46500-134 Employer Paid Life	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 235-46500-151 Worker s Comp Insurance Prem	\$0.00	\$0.00	\$0.00	\$0.00	\$40.00
E 235-46500-200 Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 235-46500-301 Auditing and Acct g Services	\$0.00	\$0.00	\$0.00	\$0.00	\$2,220.00
E 235-46500-304 Legal Fees	\$0.00	\$0.00	\$1,999.00	\$0.00	\$1,000.00
E 235-46500-313 Planning Fee s	\$0.00	\$0.00	\$793.50	\$0.00	\$4,000.00
E 235-46500-430 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 46500 Economic Development	\$0.00	\$0.00	\$2,792.50	\$0.00	\$19,420.00
Fund 235 ECONOMIC DEVELOPMENT AUTHORITY	\$0.00	\$0.00	\$2,792.50	\$0.00	\$19,420.00
Fund 300 2013A GO BONDS					
Dept 41910 Planning and Zoning					
E 300-41910-300 Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 300-41910-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

AEM Expenditure Budget Worksheet

Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2021 Budget	2022 Budget
E 300-41910-304 Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 300-41910-351 Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 300-41910-500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 300-41910-510 Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 41910 Planning and Zoning	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 47000 Debt Service					
E 300-47000-300 Professional Services	\$0.00	\$0.00	\$320.00	\$0.00	\$320.00
E 300-47000-601 Debt Srv Bond Principal	\$80,000.00	\$80,000.00	\$85,000.00	\$85,000.00	\$85,000.00
E 300-47000-611 Bond Interest	\$31,108.00	\$29,107.50	\$26,632.50	\$26,630.00	\$24,085.00
E 300-47000-620 Fiscal Agent s Fees	\$0.00	\$333.34	\$375.00	\$500.00	\$500.00
Dept 47000 Debt Service	\$111,108.00	\$109,440.84	\$112,327.50	\$112,130.00	\$109,905.00
Fund 300 2013A GO BONDS	\$111,108.00	\$109,440.84	\$112,327.50	\$112,130.00	\$109,905.00
Fund 304 2018A GO BONDS					
Dept 47000 Debt Service					
E 304-47000-300 Professional Services	\$0.00	\$0.00	\$320.00	\$0.00	\$320.00
E 304-47000-601 Debt Srv Bond Principal	\$0.00	\$20,000.00	\$30,000.00	\$30,000.00	\$30,000.00
E 304-47000-611 Bond Interest	\$27,974.00	\$28,210.00	\$27,210.00	\$27,210.00	\$26,010.00
E 304-47000-620 Fiscal Agent s Fees	\$0.00	\$0.00	\$375.00	\$500.00	\$500.00
Dept 47000 Debt Service	\$27,974.00	\$48,210.00	\$57,905.00	\$57,710.00	\$56,830.00
Fund 304 2018A GO BONDS	\$27,974.00	\$48,210.00	\$57,905.00	\$57,710.00	\$56,830.00
Fund 305 2020A GO BONDS					
Dept 47000 Debt Service					
E 305-47000-300 Professional Services	\$0.00	\$0.00	\$320.00	\$0.00	\$320.00
E 305-47000-601 Debt Srv Bond Principal	\$0.00	\$0.00	\$80,000.00	\$80,000.00	\$85,000.00
E 305-47000-611 Bond Interest	\$0.00	\$29,043.50	\$52,418.76	\$52,420.00	\$49,945.00
E 305-47000-620 Fiscal Agent s Fees	\$0.00	\$0.00	\$625.00	\$500.00	\$500.00
Dept 47000 Debt Service	\$0.00	\$29,043.50	\$133,363.76	\$132,920.00	\$135,765.00
Fund 305 2020A GO BONDS	\$0.00	\$29,043.50	\$133,363.76	\$132,920.00	\$135,765.00
Fund 410 PUBLIC WORKS CAPITAL OUTLAY					
Dept 43100 Hwys, Streets, & Roads					
E 410-43100-500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$120,000.00	\$379,962.00
E 410-43100-580 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 43100 Hwys, Streets, & Roads	\$0.00	\$0.00	\$0.00	\$120,000.00	\$379,962.00
Dept 46300 Redevelopment					
E 410-46300-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 410-46300-304 Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 410-46300-310 Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 410-46300-340 Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 410-46300-406 Grounds Maintence	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 410-46300-530 Improvements Other Than Bldgs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 46300 Redevelopment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund 410 PUBLIC WORKS CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$120,000.00	\$379,962.00
Fund 425 PUBLIC SAFETY CAPITAL OUTLAY					
Dept 42100 Police Department					
E 425-42100-500 Capital Outlay	\$0.00	\$0.00	\$42,142.38	\$33,000.00	\$0.00
Dept 42100 Police Department	\$0.00	\$0.00	\$42,142.38	\$33,000.00	\$0.00
Dept 49360 Transfer					

**AEM Expenditure Budget Worksheet**

Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2021 Budget	2022 Budget
E 425-49360-720 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
Fund 425 PUBLIC SAFETY CAPITAL OUTLAY	\$0.00	\$0.00	\$42,142.38	\$33,000.00	\$0.00
Fund 426 PARKS & REC. CAPITAL OUTLAY					
Dept 45200 Parks					
E 426-45200-303 Engineering Fees	\$0.00	\$0.00	\$10,481.50	\$0.00	\$0.00
E 426-45200-500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$233,900.00	\$150,490.00
Dept 45200 Parks	\$0.00	\$0.00	\$10,481.50	\$233,900.00	\$150,490.00
Fund 426 PARKS & REC. CAPITAL OUTLAY	\$0.00	\$0.00	\$10,481.50	\$233,900.00	\$150,490.00
	\$1,387,251.92	\$1,792,959.12	\$2,623,267.33	\$2,197,710.00	\$2,215,555.00

(\*Expenditure Accounts].[Fund] In ("101","201","235","300","304","305","410","425","426"))

**CITY OF DUNDAS**  
**AEM Revenue Budget Worksheet**

Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2021 Budget	2022 Budget
<b>Fund 101 GENERAL FUND</b>					
R 101-31010 Current Ad Valorem Taxes	\$982,811.91	\$1,092,425.51	\$493,673.57	\$872,261.00	\$972,274.00
R 101-31020 Delinquent Ad Valorem Taxes	\$7,784.88	\$36,702.88	\$0.00	\$0.00	\$0.00
R 101-31060 Excess Tax Increments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-31900 Penalties and Interest DelTax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-32110 Alcoholic Beverages	\$8,065.00	\$10,782.50	\$875.00	\$8,000.00	\$8,000.00
R 101-32170 Amusements	\$170.00	\$60.00	\$0.00	\$0.00	\$0.00
R 101-32180 Other Licenses/Permits	\$3,088.25	\$4,561.00	\$3,130.00	\$2,500.00	\$2,500.00
R 101-32190 Cigarette License	\$0.00	\$590.00	\$0.00	\$0.00	\$0.00
R 101-32210 Building Permits	\$47,843.02	\$105,153.38	\$64,007.35	\$45,000.00	\$75,000.00
R 101-32220 HVAC Permit	\$1,050.00	\$4,255.75	\$4,540.79	\$1,000.00	\$3,000.00
R 101-32230 Plumbing Connection Permits	\$1,256.00	\$5,040.00	\$3,602.00	\$2,000.00	\$3,000.00
R 101-32270 Plan Check	\$12,898.46	\$53,620.59	\$40,291.88	\$20,000.00	\$35,000.00
R 101-33400 State Grants and Aids	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-33401 Local Government Aid	\$181,520.46	\$189,869.00	\$87,079.50	\$174,159.00	\$174,159.00
R 101-33402 Market Value Credit	\$441.84	\$440.50	\$0.00	\$425.00	\$450.00
R 101-33405 PERA Rate Increase Aid	\$104.00	\$0.00	\$0.00	\$105.00	\$100.00
R 101-33416 Police Training Reimbursement	\$0.00	\$1,881.82	\$3,020.00	\$0.00	\$0.00
R 101-33419 Muni State Aid St Maintenance	\$0.00	\$0.00	\$15,707.50	\$0.00	\$0.00
R 101-33430 State Police Aid	\$25,188.72	\$18,902.07	\$25,875.82	\$25,000.00	\$25,000.00
R 101-33460 Nightcap Police	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-33500 Federal Grant Aid	\$0.00	\$118,360.00	\$0.00	\$0.00	\$0.00
R 101-33630 TZD Police	\$1,829.67	\$976.14	\$570.60	\$2,000.00	\$1,000.00
R 101-33640 Bulletproof Vest Partnership	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-34000 Charges for Services	\$4.00	\$1,398.52	\$199.50	\$0.00	\$0.00
R 101-34103 Zoning and Subdivision Fees	\$13,028.82	\$80,202.85	\$19,253.53	\$5,000.00	\$5,000.00
R 101-34104 Building Permit Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-34107 Assessment Search Fees	\$1,665.00	\$3,034.71	\$2,780.00	\$1,500.00	\$1,500.00
R 101-34108 Admin Charges Other Funds	\$0.00	\$205.40	\$0.00	\$0.00	\$0.00
R 101-34200 Public Safety Charges for Srvs	\$3,040.00	\$4,400.00	\$2,992.50	\$0.00	\$0.00
R 101-34203 Accident/Police Report	\$35.00	\$45.00	\$45.00	\$0.00	\$0.00
R 101-34300 Road Construction	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-34780 Park Fees	\$3,098.70	\$773.06	\$2,065.00	\$2,500.00	\$2,500.00
R 101-34800 Franchise & Licensing Revenue	\$15,370.83	\$15,521.25	\$9,037.66	\$15,500.00	\$15,500.00
R 101-34950 Other Revenues	\$33,478.08	\$2,360.06	\$5,013.00	\$0.00	\$0.00
R 101-35000 Fines and Forfeits	\$26,111.91	\$11,329.41	\$6,493.52	\$25,000.00	\$15,000.00
R 101-36100 Spec Assessments-PPD	\$8,090.73	\$7,475.45	\$600.00	\$0.00	\$0.00
R 101-36205 Co-op Dividend	\$0.00	\$20.90	\$0.00	\$0.00	\$0.00
R 101-36210 Interest Earnings	\$43,749.64	\$8,336.52	\$1,597.56	\$15,000.00	\$20,000.00
R 101-36220 Rent and Royalties	\$4,200.00	\$4,550.00	\$3,500.00	\$4,200.00	\$4,200.00
R 101-36230 Contributions and Donations	\$2,244.02	\$1,616.19	\$2,000.00	\$0.00	\$0.00
R 101-36240 Special Park Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-36245 Insurance Settlement	\$0.00	\$7,465.92	\$0.00	\$0.00	\$0.00
R 101-36250 Spec Program Donations PD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-36300 Refunds and reimbursements	\$2,015.89	\$3,557.68	\$3,504.51	\$0.00	\$0.00
R 101-39101 Sales of General Fixed Assets	\$0.00	\$0.00	\$69,723.00	\$0.00	\$0.00
R 101-39200 Interfund Operating Transfers	\$0.00	\$103,300.34	\$0.00	\$0.00	\$0.00
R 101-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-39300 Proceeds-Gen Long-term Debt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-39400 Use of Reserves	\$0.00	\$0.00	\$0.00	\$233,900.00	\$0.00
R 101-39999 Prior Period Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Fund 101 GENERAL FUND</b>	<b>\$1,430,184.83</b>	<b>\$1,899,214.40</b>	<b>\$871,178.79</b>	<b>\$1,455,050.00</b>	<b>\$1,363,183.00</b>

**CITY OF DUNDAS**  
**AEM Revenue Budget Worksheet**

Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2021 Budget	2022 Budget
<b>Fund 201 GAMBLING</b>					
R 201-36210 Interest Earnings	\$374.80	\$447.35	\$166.16	\$200.00	\$250.00
R 201-36230 Contributions and Donations	\$33,742.66	\$5,186.80	\$0.00	\$20,000.00	\$20,000.00
R 201-39200 Interfund Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 201-39203 Transfer from Other Fund	\$0.00	\$0.00	\$9,823.20	\$0.00	\$0.00
<b>Fund 201 GAMBLING</b>	<b>\$34,117.46</b>	<b>\$5,634.15</b>	<b>\$9,989.36</b>	<b>\$20,200.00</b>	<b>\$20,250.00</b>
<b>Fund 235 ECONOMIC DEVELOPMENT AUTHORITY</b>					
R 235-31000 General Property Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$34,840.00
<b>Fund 235 ECONOMIC DEVELOPMENT AUTHORITY</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$34,840.00</b>
<b>Fund 300 2013A GO BONDS</b>					
R 300-31000 General Property Taxes	\$0.00	\$0.00	\$57,937.50	\$115,875.00	\$118,448.00
R 300-36100 Spec Assessments-PPD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 300-36210 Interest Earnings	\$4,956.60	\$389.21	\$32.34	\$0.00	\$405.00
R 300-39200 Interfund Operating Transfers	\$0.00	\$109,107.50	\$0.00	\$0.00	\$0.00
<b>Fund 300 2013A GO BONDS</b>	<b>\$4,956.60</b>	<b>\$109,496.71</b>	<b>\$57,969.84</b>	<b>\$115,875.00</b>	<b>\$118,853.00</b>
<b>Fund 304 2018A GO BONDS</b>					
R 304-31000 General Property Taxes	\$0.00	\$0.00	\$29,720.00	\$59,440.00	\$58,181.00
R 304-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 304-39200 Interfund Operating Transfers	\$27,974.00	\$48,210.00	\$0.00	\$0.00	\$0.00
<b>Fund 304 2018A GO BONDS</b>	<b>\$27,974.00</b>	<b>\$48,210.00</b>	<b>\$29,720.00</b>	<b>\$59,440.00</b>	<b>\$58,181.00</b>
<b>Fund 305 2020A GO BONDS</b>					
R 305-31000 General Property Taxes	\$0.00	\$0.00	\$71,515.00	\$143,030.00	\$140,352.00
R 305-31010 Current Ad Valorem Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 305-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 305-39200 Interfund Operating Transfers	\$0.00	\$29,043.50	\$0.00	\$0.00	\$0.00
<b>Fund 305 2020A GO BONDS</b>	<b>\$0.00</b>	<b>\$29,043.50</b>	<b>\$71,515.00</b>	<b>\$143,030.00</b>	<b>\$140,352.00</b>
<b>Fund 410 PUBLIC WORKS CAPITAL OUTLAY</b>					
R 410-31000 General Property Taxes	\$0.00	\$0.00	\$20,000.00	\$40,000.00	\$40,000.00
R 410-36210 Interest Earnings	\$145.38	\$62.73	\$86.77	\$0.00	\$550.00
R 410-36240 Special Park Revenues	\$0.00	\$23,400.00	\$0.00	\$0.00	\$0.00
R 410-39200 Interfund Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 410-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 410-39310 Proceeds-Gen Obligation Bond	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500,000.00
<b>Fund 410 PUBLIC WORKS CAPITAL OUTLAY</b>	<b>\$145.38</b>	<b>\$23,462.73</b>	<b>\$20,086.77</b>	<b>\$40,000.00</b>	<b>\$1,540,550.00</b>
<b>Fund 425 PUBLIC SAFETY CAPITAL OUTLAY</b>					
R 425-31000 General Property Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$13,000.00
R 425-36210 Interest Earnings	\$1,757.90	\$759.33	\$217.66	\$0.00	\$420.00
R 425-39200 Interfund Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Fund 425 PUBLIC SAFETY CAPITAL OUTLAY</b>	<b>\$1,757.90</b>	<b>\$759.33</b>	<b>\$217.66</b>	<b>\$0.00</b>	<b>\$13,420.00</b>
<b>Fund 426 PARKS &amp; REC. CAPITAL OUTLAY</b>					
R 426-31000 General Property Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 426-36210 Interest Earnings	\$0.00	\$0.00	\$216.88	\$0.00	\$4,000.00
R 426-36230 Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 426-39201 Transfer from General Fund	\$0.00	\$0.00	\$194,916.70	\$233,900.00	\$0.00
R 426-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Fund 426 PARKS &amp; REC. CAPITAL OUTLAY</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$195,133.58</b>	<b>\$233,900.00</b>	<b>\$4,000.00</b>

**CITY OF DUNDAS**  
**AEM Revenue Budget Worksheet**

Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2021 Budget	2022 Budget
	\$1,499,136.17	\$2,115,820.82	\$1,255,811.00	\$2,067,495.00	\$3,293,629.00

([\*Revenue Accounts].[Fund] In ("101","201","235","300","304","305","410","425","426"))