



COUNCIL CONFERENCE MEETING

September 20, 2021

5:30 PM

Fridley City Hall, 7071 University Avenue N.E.

AGENDA

1. Proposed 2022 Budget Review

The City of Fridley will not discriminate against or harass anyone in the admission or access to, or treatment, or employment in its services, program, or activities because of race, color, creed, religion, national origin, sex, disability, age, marital status, sexual orientation or status with regard to public assistance. Upon request, accommodation will be provided to allow individuals with disabilities to participate in any of Fridley's services, programs, and activities. Hearing impaired persons who need any interpreter or other persons with disabilities who require auxiliary aids should contact Roberta Collins at (763) 572-3500. (TTD/763-572-3534).



AGENDA REPORT

Meeting Date: September 20, 2021

Meeting Type: City Council Conference Meeting

Submitted By: Daniel Tienter, Director of Finance/City Treasurer

Title

Proposed 2022 Budget Review

Background

Per Minnesota Statutes § 275.065, and consistent with guidance from the League of Minnesota Cities, all home rule and statutory cities must adopt a proposed budget on or before September 30 of each year. Chapter No .7 of the Fridley City Charter further outlines the budget development requirements for the City Council (Council) and City Manager.

On April 26, 2021, the Council, as the first step in the budget development process, considered the financial outlook for the City and provided initial guidance for the Proposed 2022 Budget. Using that information, the City Manager prepared the Proposed 2022–2026 Capital Investment Program, which the Council reviewed at their Conference Meeting on June 21, 2021. Based on those two meetings, the City Manager then prepared the Proposed 2022 Budget (Exhibit A) for further Council consideration.

Consistent with the revised agenda management process and to support an effort to transition to a “paperless” work environment, the City will no longer widely distribute hard copies of budget documents. It may be found attached to this agenda report. Additionally, the Proposed 2022 Budget will be available on the City website for review and inspection by the general public.

Financial Impact

The Proposed 2022 Budget plans for up to \$47,729,500 of expenditures and \$45,977,100 of revenues across all budgeted funds, increases of \$336,400 or 0.7% and \$4,103,870 or 9.8%, respectively, compared to the Adopted 2021 Budget. The Proposed 2022 Budget documents analyzes these changes in greater detail.

Discussion

Staff request guidance from the Council regarding the Proposed 2022 Budget. The Council will consider formal action on the Proposed 2022 Budget at their regular meeting on September 27, 2021.

Vision Statement

We believe Fridley will be a safe, vibrant, friendly and stable home for families and businesses.

Focus on Fridley Strategic Alignment

☐ Vibrant Neighborhoods & Places	☐ Community Identity & Relationship Building
☐ Financial Stability & Commercial Prosperity	☐ Public Safety & Environmental Stewardship
☐ Organizational Excellence	

Attachments and Other Resources

- Exhibit A: Proposed 2022 Budget

Vision Statement

We believe Fridley will be a safe, vibrant, friendly and stable home for families and businesses.



2022

Proposed Budget



Volumes No.1 and No. 2

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BUDGET ORGANIZATION

Budget Structure

The Proposed 2022 Budget for the City contains the following volumes and supplemental budget documents and/or appendices.

Figure No.1: Budget Structure and Volumes

Volume No.	Title	Description
I	Budget Overview and Summary	A summary of the overall budget containing a brief history of the organization, demographic and economic trends, organizational structure, budget summaries, major budget assumptions and factors, and analysis and discussion of budget decisions along with a review of fund balances and debt service. The summary also includes discussion of common budget terms and information about any underlying assumption as appendices, if needed.
II	Budget Detail and Financial Reports	A detailed review of all budgeted revenues and expenditures, including personnel, materials and supplies. The volume represents the adopted budget for the purposes of budget authority and compliance.
III	Capital Investment Program (CIP)	A summary and detailed review of the various capital budgets and funds of the City including individual project analysis, debt service and other considerations. This volume represents the adopted budget for the purposes of budget authority and compliance for all capital project funds. Due to its length, the City compiles the Proposed 2022–2026 CIP as a separate document.
Other	Financial Management Policies	Each volume and/or section of this budget is adopted in compliance with the various financial management policies as adopted by the City Council. For more information on these policies, please contact the Finance Department.



BUDGET AUTHORITY

The Proposed Budget for the City of Fridley, Minnesota (City, Fridley) for the Fiscal Year beginning January 1, 2022 and ending December 31, 2022.

Pursuant to Section 7.04 and 7.05, and other applicable chapters or sections of the City Charter, this document and its associated volumes and appendices shall be considered the estimates as prepared by the City Manager and the complete financial plan for the City for the ensuing fiscal year. This document contains the sums to be raised and from what sources, and the sums to be spent and for what purposes. For the purposes of compliance, these documents, assembled in three volumes, shall be the Proposed 2022 Budget.

With the support of the City Manager and other staff, the City Council reviewed this budget on September 20, 2021. The City Council and other applicable officials involved in the development of this budget are listed below.

Elected Officials

4 Year Terms
Expiring December

Mayor	Scott J. Lund	2024
Councilmember At-Large	David Ostwald	2024
Councilmember, Ward No. 1	Thomas Tillberry	2022
Councilmember, Ward No. 2	Stephen Eggert	2022
Councilmember, Ward No. 3	Ann R. Bolkcom	2022

Appointed Officials

City Manager	Walter T. Wysopal
City Attorney, Civil Affairs	Andrew M. Biggerstaff
City Attorney, Criminal Affairs	City of Coon Rapids
City Clerk	Melissa M. Moore

Department Directors

Director of Community Development	Scott J. Hickok
Director of Community Services	Michael W. Maher
Director of Employee Resources	Rebecca A. Hellegers
Director of Finance and City Treasurer	Daniel J. Tienter
Director of Public Safety and Chief of Police	Brian T. Weierke
Director of Public Works and City Engineer	James P. Kosluchar

Volume No. 1

Budget Overview and Summary





INTRODUCTION AND BUDGET SUMMARY

This section of the Proposed 2022 Budget provides information regarding the following budget areas or topics:

- Introduction;
- Budget goals and objectives;
- Budget challenges and issues; and
- Budget-at-a-Glance.

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Introduction

The City of Fridley (City) seeks to provide its residents, businesses and their visitors with a remarkable community. As part of this commitment, the City Council and City Manager strive to provide an organization that meets the expectations and needs of the community through a thoughtful and fiscally responsible, annual budget. In order to guide and inform the development of the annual budget, the City relies upon a series of guiding principles and documents, principally the Vision Statement, Organizational Values and the strategic plan, known as Focus on Fridley.

Vision Statement and Organizational Values. In 2015, the City Council adopted the following Vision Statement to generally guide the operations, programs and projects of the City. The City Council reaffirmed this Vision Statement in 2019: *We believe Fridley will be a safe, vibrant, friendly and stable home for families and businesses.*

The City Council also established three primary Organizational Values to guide the behaviors and culture of the organization. In all things, the City shall be: *Friendly, Responsive and Driven*. These values are always at the center of any discussion about changes in the budget. In fact, any major budget adjustment or request submitted by the City Manager identifies the Organizational Value(s) enhanced by the change.

Focus of Fridley. More specifically, in 2019, the City Council, through two strategic planning workshops, discussed their ideas and thoughts for the City over the next several years. Using these discussions, the City Council eventually compiled a strategic plan, known as Focus on Fridley. Along with several specific projects, the City Council identified five strategic goals or “focus areas” to guide other City initiatives and programs. In no particular order, these Focus Areas are:

- Community Identity and Relationship Building;
- Public Safety and Environmental Stewardship;
- Vibrant Neighborhoods and Places;
- Financial Stability and Commercial Prosperity; and
- Organizational Excellence.

These Focus Areas provide guidance throughout the development of the budget and serve as direction for daily activities and expenditures of the organization. Based on previous practices, the City Council may conduct another strategic planning exercise in 2022, which will have a similar impact on the budget development process.

Budget Goals and Objectives

Like other local governments, and consistent with the Guiding Principles outlined above, the City Council continues its effort to provide excellent public services at a fiscally responsible cost to the property tax- and utility rate payers. Under these general goals and objectives, the City Council relies upon a series of specific guidelines to inform the development of the annual budget:

- To stabilize ongoing revenues and expenditures, and eliminate unanticipated variances;
- To maintain structural balance and appropriate fund balance levels;
- To increase accountability and transparency throughout the budget process;
- To make greater use of existing City resources; and
- To ensure a financially competitive organization while maintaining strong service levels.

In addition to these activities, the City also strives to improve the financial awareness and literacy of both internal staff and external stakeholders. As such, the City conducts monthly internal meetings to review key financial data and changes in applicable fiscal policies. Additionally, the City conducts or plans to conduct several community events to improve the understanding of the public with respect to City services and to provide an important avenue for the public to express their critiques, ideas and thoughts regarding City operations, projects and ultimately the budget.

Budget Challenges and Issues, Short-Term

Along with the goals and objectives, the City also actively acknowledges and seeks to address various challenges and issues concerning the financial health of the organization. The City further acknowledges that some of these issues may be beyond its exclusive control. However, the City Council works diligently to limit these and other risks for the City and its stakeholders.

COVID-19 Pandemic Response. Unlike some municipalities, the City navigated the effects of the Novel Coronavirus 2019 (COVID-19) pandemic with a mild impact on its financial position. Under the direction of the City Manager, the City spread the cost of the economic impact of the outbreak among City stakeholders: 1) the organization, through a use of fund balance; 2) the staff, through budget reductions; and 3) the public, through a planned increase in the property tax levy. Although the City originally estimated a \$750,000 budget shortfall as a result of the outbreak of COVID-19, it did not generally experience a significant revenue loss, except for certain park and recreation programs, which were cancelled due to pandemic related restrictions. The City may ultimately transfer monies from General Fund to the negative variances in other funds impacted by the COVID-19 pandemic, primarily as the result of additional Federal monies.

In 2021, the City received approximately \$1,472,200 from the Federal government through the American Rescue Plan Act (ARPA) to support cost and programs related to the COVID-19 pandemic response. The City plans to use these monies to make necessary investments in water, sanitary sewer and storm water infrastructure throughout the community. As such, the monies will be appropriated through a ARPA Allocation Plan and assigned to the appropriate Capital Project Fund. Since the regulations governing this plan are quite complex, they are generally beyond the scope of this budget document. Coupled with the approximately \$2,171,600 appropriated through the Coronavirus Aid, Relief and Economic Security (CARES) Act in 2020, the City received approximately \$3,643,800 from the Federal Government to support COVID-19 pandemic response. In total, these monies will protect the financial position of the City and allow it to make significant investments in critical infrastructure.

State Aids and Grants. The State of Minnesota (State) provides the City with various financial aids to defray the costs of certain activities and programs, including, but not limited to Local Government Aid (LGA), Municipal State Aid (MSA), Police State Aid and Fire State Aid. These various funding sources tend to fluctuate based on the financial health of the State and political will of elected State officials. To protect the City and its operations from this volatility, the City Council established policy of limiting General Fund revenues to more than 10% from State aid and similar sources. In the past several years, the City Council also reallocated more than \$682,000 of LGA from the operating budget to the Capital Project Funds. Similar to the Adopted 2021 Budget, the Proposed 2022 Budget appropriates approximately 10% of these funding sources, including about 3% from LGA, to the General Fund, satisfying the policy of the City Council.

Economic Health. In addition to thoughtfully budgeting State funding sources, the City also actively monitors the statuses of the local, regional, national and international economies. The City remains home to several national and international corporations. In fact, as of 2020, commercial and industrial uses account for almost 46% of the property tax base. As such, any downturn in the economy, particularly the manufacturing sector, will have an impact on the City. The City continues efforts to diversify its property tax base through several redevelopment efforts, mostly notably through the addition of single- and multi-family housing. In fact, between 2016 and 2022, the City added approximately 1,046 units of housing.

The Proposed 2022 Budget assumes a period of general economic expansion as measured by an increase in Real Gross Domestic Product between 3.2% and 5.7% in 2022. It is also important to note that generally the outbreak of COVID-19 did not negatively impact development and redevelopment activities within the City and effort at diversity the property tax base continue unabated by the COVID-19 pandemic and/or other economic impacts.

Budget Challenges and Issues, Long-Term

Apart from these short-term consideration, the City must also weigh several long- or longer-term issues and/or goals against the immediate needs of the organization and/or community. Generally, the Proposed 2022 Budget successfully balanced these needs and provided an opportunity for the City to either address or move toward addressing these challenges.

Demands for Service. As the population of the City continues to increase and become more diverse, the City will experience new and greater demands for programs and services. For example, an increasing population will result in a need for more public safety personnel and equipment, and place greater stress on City infrastructure. Understanding these dynamics will be key for ensuring the appropriate use of City resources.

To address this challenge, the City continues to explore various strategies and programs, such as the formation of a continuous improvement effort, known as the Process Management Team, to eliminate waste and improve the efficiency of City services. More specifically, the City constructed a new Fridley Civic Campus, which opened in 2018, to provide the organization with facilities to respond to the increasing demand for City services. Lastly, the organization recently conducted a statistically significant, community-wide survey, which polled resident thoughts and ratings on various City activities and services. It also surveyed their specific opinions about the pending Park System Improvement Plan. The City Council will use the results of the survey to inform their decision-making on a variety of topics.

Organizational Competitiveness. Like any local government or private business, the City strives to maintain its competitiveness with surrounding communities within a variety of areas, such as local amenities, quality of services, property tax rates and public utility rates. The City regularly reviews the activities and costs-of-living of area municipalities to ensure a strong return on investment for residents and businesses. In addition to these efforts, the City Council and City Manager work diligently to make the City an excellent place to work with competitive pay and benefits to both attract and retain a talented workforce. As of 2022, anecdotal evidence suggests that the Compensation Plan for the City remains approximately 4% to 7% below the marketplace, depending upon position and pay grade.

Beginning in 2020 and ending in 2022, the City will review the Compensation Plan with the assistance of an external consultant. The review will include a benchmark market analysis and Compensation Plan design adjustments. Given the possible Compensation Plan adjustments, the City planned to spread the implementation cost over two fiscal years, 2021 and 2022. In fact, the Adopted 2021 Budget included approximately \$168,500 to support potential wage adjustments, while the Proposed 2020 Budget increased this amount to about \$477,700 across all budgeted funds.

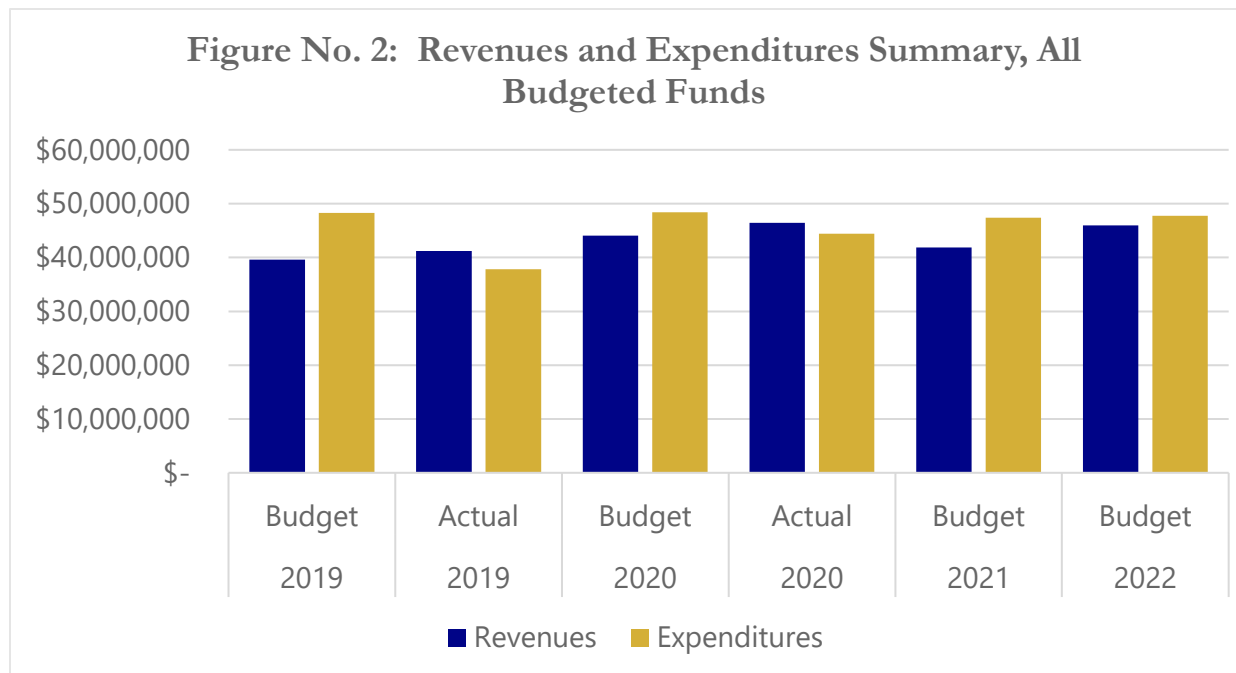
To support these potential wage changes, the City, between the two fiscal years reallocated sufficient budget authority and identified additional funding sources beyond the property tax levy to support the aforementioned cost. As discussed in subsequent sections, the Proposed 2022 Budget assumes a 2.97% property tax levy increase compared to the Adopted 2021 Budget, an increase approximately 37% less than the average for the City since 2012. This lower-than-average change further demonstrates the ability of the City to support both competitive wages and property taxes through the thoughtful reallocation of existing financial resources.

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Budget-at-a-Glance

The Proposed 2022 Budget authorized up to \$47,729,500 of expenditures for all budgeted funds, an increase of about \$336,400 or 0.7% compared to the previous year. Generally, this change reflects a series of budget adjustments among the various budget categories, including an increase in 1) personnel services of \$1,221,810 or 6.9% to respond to employment cost pressures, 2) cost of goods sold of \$643,500 or 14.4% to support additional inventory for the municipal liquor enterprise and 3) other services and charges of \$529,400 or 3.9%. Along with other budget changes, these increases were offset primarily by a decrease in capital outlays of \$2,183,000 or 25.7% due to the completion of the 53rd Avenue Lift Station Rehabilitation Project and various Storm Water Utility improvements.

The Proposed 2022 Budget supports these expenditures with \$45,977,100 of revenues across all budgeted funds, an increase of about \$4,103,870 or 9.8% compared to the previous year. Primarily, the increase in revenues reflect a \$1,880,100 or 13% increase in proprietary revenues from the sale of municipal liquor as well as increase in public utility rates, and a 26.6% increase, or about \$1,200,800, in intergovernmental revenues due to an increase in Federal grants for certain street projects. In addition to this change, the Proposed 2022 Budget assumes an increase of about \$656,800 or 4.9% in property tax revenue.



Based on these changes, the Proposed 2022 Budget reflects a planned, negative variance of \$1,752,400 across all budgeted funds. To support these costs, the City plans to make use of a variety of internal funding sources, including but not limited to:

- About \$75,700 of fund balance from among the Special Revenue Funds;
- About \$868,800 of fund balance from various Capital Project Funds;
- About \$807,900 of fund balance from various Enterprise Funds; and
- No use of fund balance from the General Fund.

Summary (Enterprise and Governmental Funds)

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
Revenues						
41 - Taxes	\$ 12,220,643	\$ 12,159,829	\$ 12,908,532	\$ 12,947,059	\$ 13,509,500	\$ 14,166,300
42 - Special Assessments	127,500	321,823	1,509,100	725,482	448,150	636,400
43 - Licenses and Permits	1,414,615	1,501,525	1,300,300	1,559,004	1,289,500	1,435,900
44 - Intergovernmental	3,808,853	4,378,808	4,443,970	6,058,684	4,518,070	5,718,900
45 - Charges for Services	3,011,175	3,351,001	3,152,300	2,903,062	3,067,420	3,052,400
46 - Fines and Forfeitures	167,500	152,819	167,500	116,346	161,400	159,600
47 - Miscellaneous	466,100	1,254,142	428,885	1,092,362	431,490	401,800
48 - Proprietary Revenue	17,831,985	17,560,021	17,535,980	18,309,462	17,849,000	19,729,100
49 - Other Financing Sources	547,700	505,196	2,643,700	2,729,735	598,700	676,700
Total Revenues	\$ 39,596,071	\$ 41,185,164	\$ 44,090,267	\$ 46,441,198	\$ 41,873,230	\$ 45,977,100
Expenditures						
50 - Cost of Goods Sold	\$ 4,609,168	\$ 4,539,027	\$ 4,341,700	\$ 4,906,842	\$ 4,457,450	\$ 5,100,900
61 - Personnel Services	16,494,271	15,825,601	17,113,200	16,505,378	17,708,890	18,930,700
62 - Supplies	1,610,055	1,873,062	1,511,130	1,423,538	1,293,600	1,417,700
63 - Other Services & Charges	13,191,964	12,248,543	13,369,350	12,886,134	13,710,490	14,239,900
70 - Capital Outlay	10,848,000	2,721,652	10,341,555	8,009,115	8,487,000	6,304,000
80 - Debt Service	1,067,400	134,343	1,287,830	268,276	1,296,070	1,294,000
99 - Other Financing Uses	486,700	486,700	436,700	436,700	439,600	442,300
Total Expenditures	\$ 48,307,558	\$ 37,828,929	\$ 48,401,465	\$ 44,435,982	\$ 47,393,100	\$ 47,729,500
Net Fund Balance Supported	\$ (8,711,487)	\$ 3,356,235	\$ (4,311,198)	\$ 2,005,215	\$ (5,519,870)	\$ (1,752,400)
Number of Elected Officials	5.0	5.0	5.0	5.0	5.0	5.0
Full-time Equivalents (FTEs)	153.5	153.5	156.3	156.0	157.2	158.0

Generally, these uses of fund balance support capital projects supported by the capital project and enterprise funds as outlined in the Proposed 2022–2026 Capital Investment Program (CIP). The City typically plans for these capital projects over a series of years, often accruing fund balances specifically to support their extraordinary costs. The City may also support these projects through the use of debt or interfund loans. Simply put, the City planned to use its “savings” for these needs. The table on the previous page outlines the various funding sources and expenditure areas for all budgeted funds between 2019 and the current budget year.

Governmental Funds and Enterprise Funds. The City maintains two primary sets of funds: 1) governmental funds; and 2) proprietary funds. Governmental funds account for typical government programs and tax-supported operations. For the Proposed 2022 Budget, governmental funds comprise approximately 56.9% and 56.8% of all budgeted revenues and expenditures, respectively. In total, the Proposed 2022 Budget authorizes governmental fund revenues totaling about \$26,155,400 and expenditures totaling about \$27,099,900, or an increase of 9.3% and 7.6%, respectively, compared to 2021. These changes may be attributed to an increase in personnel services and capital outlay in 2022. The table on the next page outlines government fund activities between 2019 and the current year.

In total, the Proposed 2022 Budget anticipates a \$944,500 use of fund balance in governmental funds. Generally, the use of fund balance may be attributed to the Streets Capital Project Fund and Equipment Capital Project Fund of \$162,800 and \$522,500, respectively. These uses of fund balance are the result of long-planned capital projects and consistent with previous City practices regarding the financing of capital projects. It is important to note that governmental funds include the General, Special Revenue and Capital Projects Funds.

Per the Government Accounting Standard Board, enterprises funds “are employed to report on activities financed primarily by revenues generated by the activities themselves, such as a municipal utility.” At present, the City maintains four such funds to support three public utilities and the municipal liquor enterprise. The table on the next page summarizes these funds between 2018 and the current year.

For the Proposed 2022 Budget, Enterprise funds comprise approximately 43.1% and 43.2% of all budgeted revenues and expenses, respectively. In total, the Proposed 2022 Budget authorizes Enterprise fund revenues totaling about \$19,821,700 and expenses totaling about \$20,629,600, or an increase of 10.5% in revenues and a decrease of 7.1% in expenses, compared to 2021. The changes in expenses are the result of a decrease in the cost of planned capital projects in 2022. The increase in revenue may be attributed to the recommended changes in public utility rates coupled with an increase municipal liquor revenue.

Governmental Funds

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
Revenues						
41 - Taxes	\$ 12,220,643	\$ 12,159,829	\$ 12,908,532	\$ 12,947,059	\$ 13,509,500	\$ 14,166,300
42 - Special Assessments	127,500	321,094	1,509,100	723,985	447,650	635,900
43 - Licenses and Permits	1,414,615	1,501,525	1,300,300	1,559,004	1,289,500	1,435,900
44 - Intergovernmental	3,758,853	4,118,184	4,393,970	5,940,274	4,518,070	5,718,900
45 - Charges for Services	3,011,175	3,349,601	3,152,300	2,902,012	3,067,420	3,052,400
46 - Fines and Forfeitures	167,500	152,784	167,500	116,334	161,400	159,600
47 - Miscellaneous	422,100	996,495	384,885	686,944	337,290	309,700
49 - Other Financing Sources	547,700	501,424	2,643,700	2,648,739	598,700	676,700
Total Revenues	\$ 21,670,086	\$ 23,100,936	\$ 26,460,287	\$ 27,524,352	\$ 23,929,530	\$ 26,155,400
Expenditures						
50 - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61 - Personnel Services	14,186,571	13,659,190	14,696,400	14,183,816	15,230,290	16,292,500
62 - Supplies	1,317,350	1,549,908	1,185,560	1,000,325	986,020	1,070,100
63 - Other Services & Charges	4,801,555	3,976,755	4,631,550	4,257,470	4,934,080	5,024,500
70 - Capital Outlay	3,492,000	2,721,652	6,168,500	4,412,518	3,929,000	4,609,000
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	148,200	148,200	98,200	98,200	101,100	103,800
Total Expenditures	\$ 23,945,676	\$ 22,055,706	\$ 26,780,210	\$ 23,952,329	\$ 25,180,490	\$ 27,099,900
Net Fund Balance Supported	\$ (2,275,590)	\$ 1,045,230	\$ (319,923)	\$ 3,572,023	\$ (1,250,960)	\$ (944,500)
Number of Elected Officials	5.0	5.0	5.0	5.0	5.0	5.0
Full-time Equivalents (FTEs)	125.0	125.0	125.7	125.4	127.1	127.9

Enterprise Funds

	2019	2019	2020	2020	2021	2022
Revenues	Budget	Actual	Budget	Actual	Budget	Budget
42 - Special Assessments	\$ -	\$ 728	\$ -	\$ 1,497	\$ 500	\$ 500
44 - Intergovernmental	50,000	260,624	50,000	118,410	-	-
45 - Charges for Services	-	1,400	-	1,050	-	-
46 - Fines and Forfeitures	-	35	-	12	-	-
47 - Miscellaneous	44,000	257,648	44,000	405,418	94,200	92,100
48 - Proprietary Revenue	17,831,985	17,560,021	17,535,980	18,309,462	17,849,000	19,729,100
49 - Other Financing Sources	-	3,772	-	80,996	-	-
Total Revenues	\$ 17,925,985	\$ 18,084,228	\$ 17,629,980	\$ 18,916,846	\$ 17,943,700	\$ 19,821,700
Expenditures						
50 - Cost of Goods Sold	\$ 4,609,168	\$ 4,539,027	\$ 4,341,700	\$ 4,906,842	\$ 4,457,450	\$ 5,100,900
61 - Personnel Services	2,307,700	2,166,411	2,416,800	2,321,561	2,478,600	2,638,200
62 - Supplies	292,705	323,154	325,570	423,213	307,580	347,600
63 - Other Services & Charges	8,390,409	8,271,788	8,737,800	8,628,664	8,776,410	9,215,400
70 - Capital Outlay	7,356,000	-	4,173,055	3,596,598	4,558,000	1,695,000
80 - Debt Service	1,067,400	134,343	1,287,830	268,276	1,296,070	1,294,000
99 - Other Financing Uses	338,500	338,500	338,500	338,500	338,500	338,500
Total Expenditures	\$ 24,361,882	\$ 15,773,223	\$ 21,621,255	\$ 20,483,653	\$ 22,212,610	\$ 20,629,600
Net Fund Balance Supported	\$ (6,435,897)	\$ 2,311,005	\$ (3,991,275)	\$ (1,566,807)	\$ (4,268,910)	\$ (807,900)
Full-time Equivalents (FTEs)	28.5	28.5	30.6	30.6	30.1	30.1



ORGANIZATION AND BUDGET OVERVIEW

This section of the Adopted 2021 Budget provides information regarding the following budget areas or topics:

- Brief history;
- Land use information;
- Demographic and economic trends;
- Organizational governance and structure;
- Financial policies and procedures; and
- Budget assumptions and considerations;
- Property tax levy analysis; and
- Debt service.

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Brief History of the City of Fridley

As with most urban areas, the City may trace its initial settlement to its proximity to the Mississippi River and its tributaries, principally Rice Creek. In fact, the original name for the community was Manomin, a variant on an Ojibwe word meaning “wild rice” or “wild river.” In the early years, traders used the Mississippi River to bring their goods to market. The fur trading route along the Mississippi River became known as the Red River Ox Cart Trail, which would later become a military road between Point Douglas and Fort Ripley. The area that would become Fridley was a key ferry crossing of the Mississippi River established in 1854. In 1879, the area or township was renamed for one of its early settlers and land holders, Abram Fridley. The military road, now known as East River Road, developed into a center of commerce, particularly at the confluence of Rice Creek and the Mississippi River.

In 1949, Fridley Township incorporated as a village, which the community now celebrates during its annual “49ers Days” festival. In 1957, the Village of Fridley officially incorporated as a “home rule” municipality and became the fourteenth largest community in the State of Minnesota (State) by 1965, due in-part to rapid post-World War II expansion. In that same year, the City experienced two natural disasters – a significant flood of the Mississippi River and a series of tornadoes on May 6, 1965, which destroyed about one out of every four homes. Despite these events, the community rebuilt and continues to grow to this day.

Land Use and Development History

Apart from the access to water transportation, the City also enjoyed access to modern conveyances, most notably the St. Paul and Pacific Railroads – the forerunners of the Burlington Northern Santa Fe (BNSF) Railway Company. Additionally, the City maintained access to Minneapolis via two streetcar lines, which allowed people to commute to and from their places of employment. With the development of the interstate highway system, and the conversion of State Highway 100 into Interstate 694, the City enjoyed access to another significant transportation route. As such, other State, Anoka County (Anoka) and local routes developed around Interstate 694, including East River Road, State Trunk Highways 47 (University Avenue) and 65 (Central Avenue).

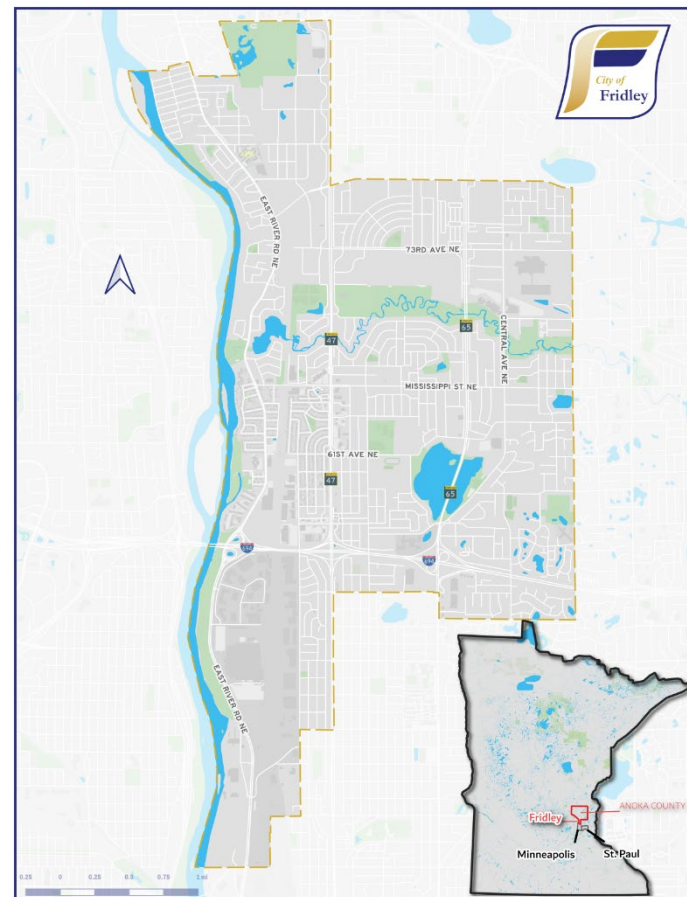
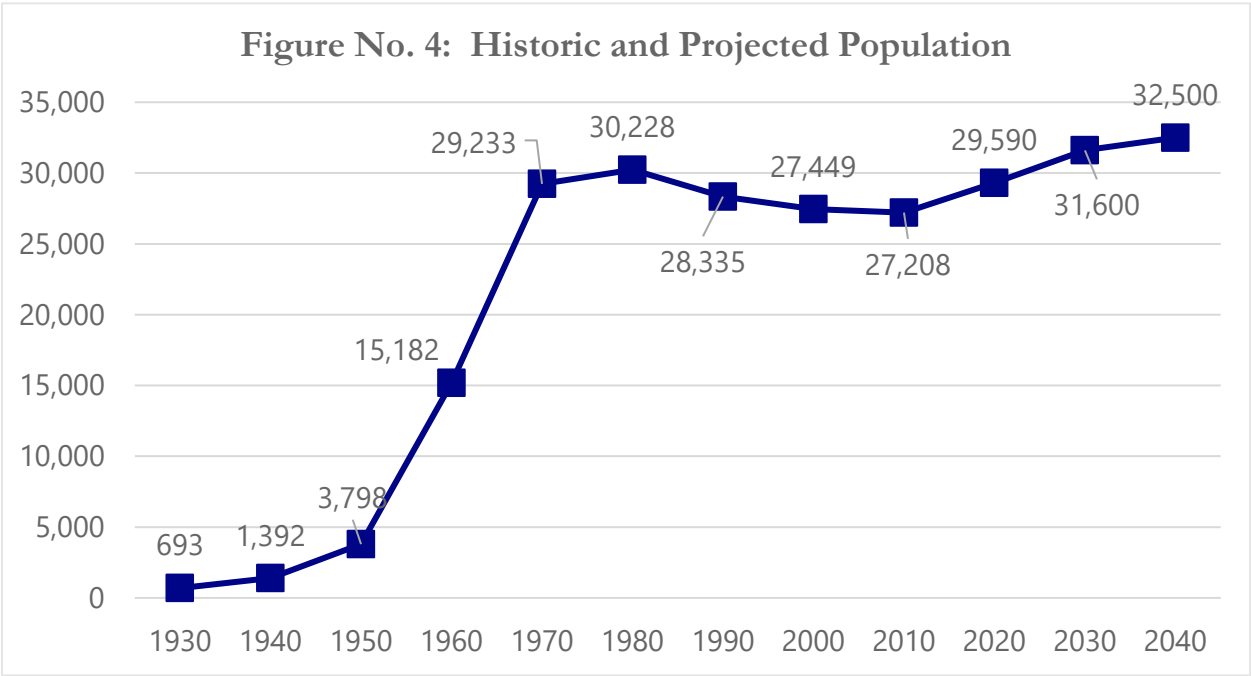


Figure No. 3: Fridley Map

These roadways, combined with a major railway access and many public transportation options, make the City a transportation hub attracting considerable commercial and industrial development. The physical divisions created by these features create other development, infrastructure and planning challenges, which the City still addresses to this day and may be reflected in this budget. At present, the City covers a jurisdiction of approximately 11 square miles. Given the size of the community, and its status as a first-ring suburb, the Metropolitan Council, a regional planning agency, considers the City to be completely developed.

Demographic and Economic Trends

Following the expansion of transportation infrastructure, and the momentum built from the war-time economy, the City quickly converted from principally agricultural activities and uses to industrials ones. With the location of these significant centers of employment, the City attracted thousands of new residents and rapidly changed into a full-service, fully-developed community. Since 1970, its population has been at or near approximately 28,000 residents. Based on the 2020 Census, the City remains home to about 29,590 people. However, with a planned increase in density, the City projects the population to increase by about 9.8% to 32,500 by 2040.



Age. Along with this projected increase, the City anticipates the age of the population to decrease on average in the immediate future. As of 2019 (the latest year of Census data readily available), about 50% of the population remains below the age 35, while about 20% is above the age 60. Between 2017 and 2019, the Median Age for the City decreased from 36.9 years to 35.4 years, respectively. As such, the average age of the population remains below the average for the State. Figure No. 5 outlines the age ranges of the community.

Race. While the population of the City continues to decrease in average age, it also continues to become more ethnically and racially diverse. In fact, as of the 2000 Census, nearly 89% of the population identified as white or Caucasian, compared to about 69% in 2019. In that same time period, the fastest growing racial group was those identifying as Black or African American increasing from 3.4% of the population in 2000 to just over 16% in 2019. The City anticipates these trends to continue for the foreseeable future. Figure No. 6 provides a breakdown of the total population by race.

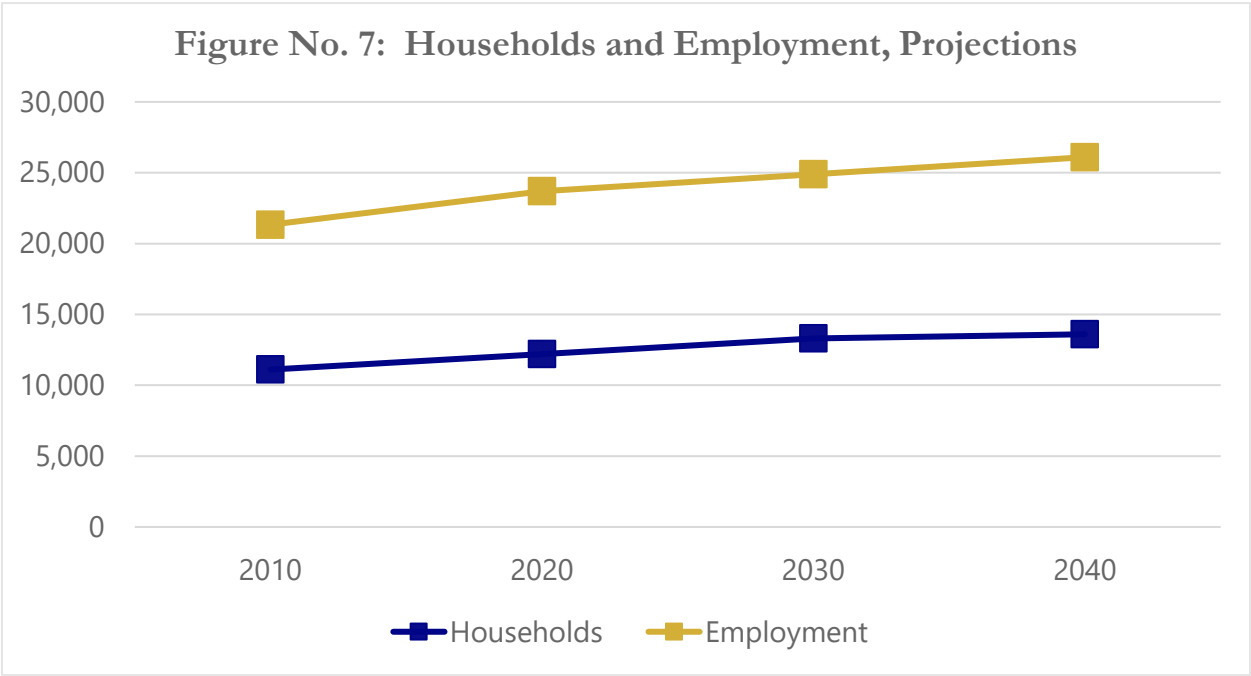
Figure No. 6: Total Population by Race			
Race	2000	2010	2019
White	88.7%	81.9%	68.8%
Black or African American	3.4%	12.4%	16.3%
American Indian/Alaska Native	0.8%	2.4%	1.6%
Asian	3.0%	5.4%	5.6%
Some Other Race	1.2%	0.0%	3.8%
Two or More Races	2.9%	3.0%	3.9%
Total Population	27,449	27,208	29,590*

Figure No. 5: Total Population by Age Group		
Age Range	2010	2019
Under 5 years	5.8%	6.8%
5 to 9 years	6.3%	6.6%
10 to 14 years	7.2%	6.7%
15 to 19 years	7.4%	4.2%
20 to 24 years	7.1%	6.7%
25 to 29 years	6.1%	9.1%
30 to 34 years	4.9%	8.8%
35 to 39 years	8.2%	7.6%
40 to 44 years	7.5%	4.7%
45 to 49 years	7.9%	5.5%
50 to 54 years	6.8%	6.2%
55 to 59 years	5.5%	7.4%
60 to 64 years	5.3%	4.6%
65 to 69 years	4.7%	4.6%
70 to 74 years	3.4%	3.7%
75 to 79 years	2.4%	3.1%
80 to 84 years	2.2%	2.2%
85 years and over	1.2%	1.5%
Total Population	27,208	29,590*

*Source: 2020 Census Data

Income. Generally, the City hosts a disproportionate number of commercial and manufacturing industries and their associated jobs. As a result, the City maintained a median household income of about \$63,800 in 2019, which remains below the median household income for both the County and State. The community also maintains a poverty rate of approximately 9.6%, which compared negatively to the County (5.9%), but positively with the national trend (13.4%).

Despite being one of the geographically smaller communities in the area, the City hosts the greatest number of employees in the County and anticipates this trend to continue for the foreseeable future. In fact, the Metropolitan Council projects an increase in the number of employees and households like those mentioned above for population. Figure No. 7 below details these long-term projections.



Source: Thrive MSP 2040 - Forecasts as of January 1, 2021

These and other factors inform the development, review and adoption of the annual budget. Additionally, the City maintains a series of community indicators and performance measurements, which capture and measure the happenings of City operations and community trends. They are compiled as a separate Performance Measures Report adopted annually by the City Council. For more information on these performance measures, please visit the City website.

Organizational Governance and Structure

Generally, the budget and/or policy development process involves the City Council, City Manager and the respective Advisory Commission, if applicable. The City Charter and Fridley City Code (City Code) outlines the expectations and responsibilities for each party. Along with these actors, the budget and policy development process also include the advice and insight of City staff and various external stakeholders, such as local civic organizations and interested government agencies (i.e., County, State).

City Charter. Pursuant to Article XII of the Minnesota Constitution and Minnesota Statute § 410, the City operates as a charter or “home rule” municipality and may exercise any powers and authorities established by the City Charter, assuming the same do not conflict with State or Federal law. As such, the City Charter defines the structure of the City, and the framework under which it operates. The City Charter addresses the structure of the City Council; the powers and duties of the City Manager; development of the budget; the authority to establish taxes and fees; and the operation of public utilities, among other areas.

Consistent with the abovementioned constitutional provisions and State law, the City Council also receives advice and guidance pertaining to the City Charter from a Charter Commission. The Charter Commission regularly reviews the City Charter and makes recommendations for amendments as may be required from time-to-time. The Charter Commission consists of 15 members and meets at least once per year.

City Council. The City Charter creates a City Council–City Manager form of local government. Pursuant to City Charter § 2.01.2, “All discretionary powers of the City, both legislative and executive, shall vest in and be exercised by the City Council. It shall have complete control over the City administration but shall exercise this control exclusively through the City Manager and shall not itself attempt to perform any administrative duties.” It also establishes the City Council as a five-member, non-partisan body, including a Mayor and four Councilmembers. The Mayor serves as the presiding officer of the City Council, may vote as a full member of the body and does not enjoy any veto powers. Figure No. 8 summarizes the elected officials of the City and their respective offices and terms.

Figure No. 8: Mayor and City Council			
Position	Name	Start of Term	End of Term
Mayor	Scott Lund	January 1, 2017	December 31, 2024
Councilmember, At-Large	David Ostwald	September 24, 2019	December 31, 2024
Councilmember, Ward No. 1	Thomas Tillberry	January 1, 2019	December 31, 2022
Councilmember, Ward No. 2	Stephen Eggert	January 1, 2019	December 31, 2022
Councilmember, Ward No. 3	Ann Bolkcom	January 1, 2019	December 31, 2022

Consistent with the City Charter, the Mayor and the Councilmember-at-Large shall be elected in the same interval as the President of the United States of America to a term of four years. The other three Councilmembers shall be elected in the same interval as Governor of the State of Minnesota, also to a four-year term. The City Charter also controls for vacancies in the City Council and similar circumstances.

City Manager. Pursuant to City Charter § 6.01, the City Manager serves at the Chief Administrative Officer of the City, shall be appointed by a simple majority of the City Council for an indefinite period in an at-will capacity. The City Manager need not be a resident of the City but must be a citizen of the United States of America. The City Manager also serves as the Executive Director of the Housing and Redevelopment Authority (HRA). In 2013, the City Council appointed Walter T. Wysopal as City Manager.

The City Charter, in a variety of chapters and sections, outlines various responsibilities and powers of the City Manager, including, but not limited to:

- To ensure the enforcement of all applicable laws, ordinances and resolutions of the City and City Council;
- To appoint and remove any and all City employees;
- To exercise control over all City affairs through the various departments and divisions of the City;
- To prepare the annual budget and supervise all contracts and purchases of the City;
- To keep the City Council advised of the financial condition of the City; and
- To recommend for adoption any such actions or measures for the welfare of the City and its residents, including the City budget.

Additionally, the City Manager may designate any other staff member to serve as City Manager in their absence, provided the City Manager notifies the City Council of the same in writing. As of May 10, 2021, Daniel J. Tienter, Director of Finance/City Treasurer serves as the Acting City Manager, as needed or when assigned.

Advisory Commissions. In addition to the advice and insight of the City Manager and other staff, the City Council also relies upon several standing, advisory commissions and/or committees as it may establish by ordinance or other action. As of December 31, 2020, the City Council maintains the Advisory Commissions as outlined in Figure No. 9, which may be found on the next page. Each of the commissions meet on a regular basis and their members serve without compensation, except for the reimbursement of eligible expenses.

Figure No. 9: Advisory Commissions

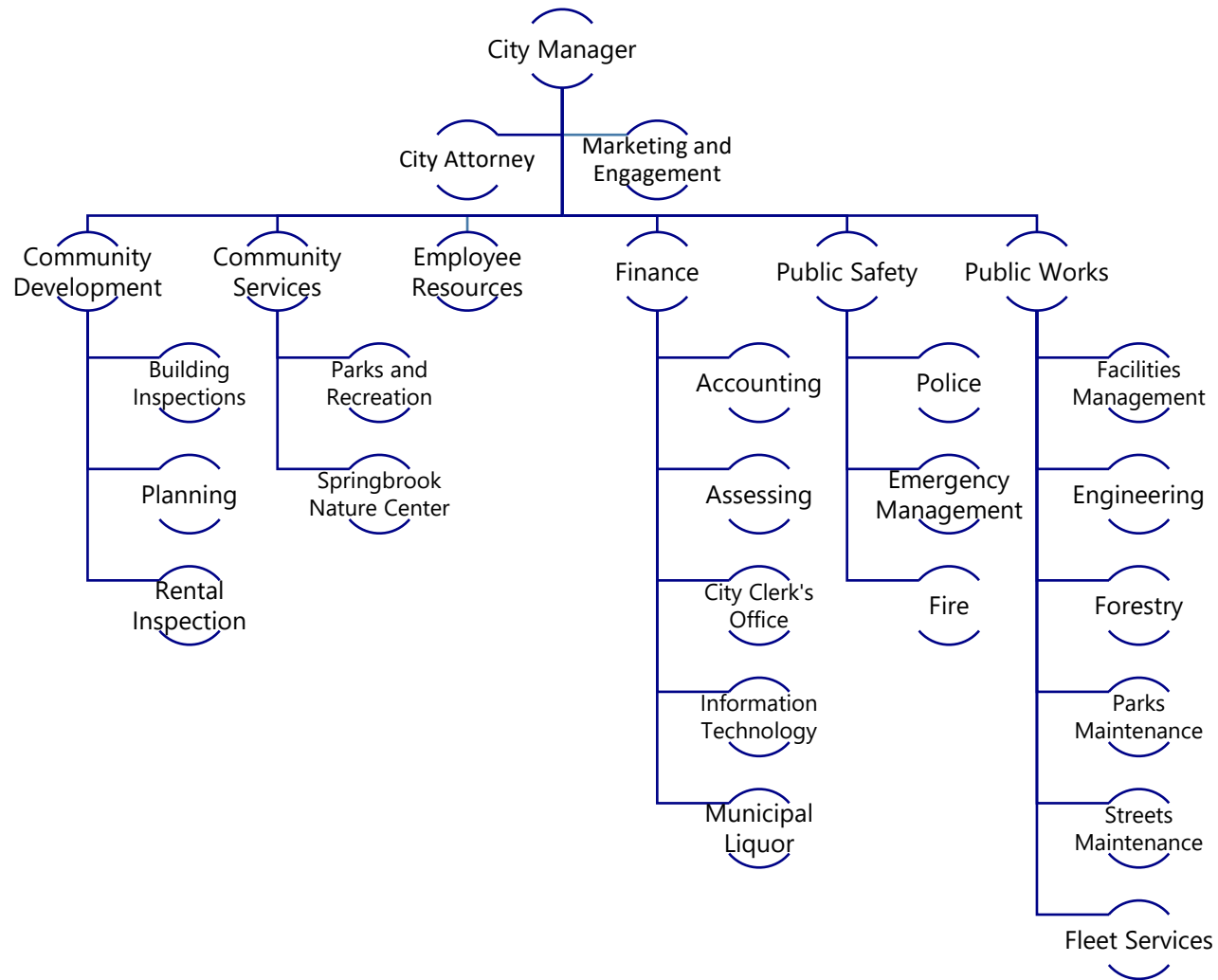
Commission	Description
Planning Commission Seven Members Three-Year Term	The Planning Commission is responsible for community planning and development of comprehensive goals and policies, including but not limited to: land use, housing, public services, human services, and other related community activities. It also makes recommendations on amendments to the zoning ordinance, special use permits, and subdivision requests.
Environmental Quality and Energy Commission (EQEC) Seven Members Three-Year Term	The EQEC advises the City Council on a broad range of environmental policies and programs and the management of environmental resources. It provides the City Council with accurate information to assist in making and implementing sound environmental policy in such areas as solid waste abatement programming, environmental education, waste reduction and water resource management.
Parks and Recreation Commission Five Members Three-Year Term	The Parks and Recreation Commission provides for the comprehensive development of park facilities and recreational activities for the well-being of the City residents. It recommends actions to enhance the park and recreation opportunities in Fridley and provides direction for related City goals and policies.
Housing and Redevelopment Authority Five Members Five-Year Term	The HRA implements housing rehabilitation programs and redevelopment projects that create new housing opportunities to meet local housing needs. It also administers programs that are designed to enlarge the tax base, create jobs and create vital, attractive businesses in blighted or underdeveloped areas of the City. It also administers any Tax Increment Financing (TIF) Districts established in the City.

Due to its activities and significant financial resources, the City recognizes the HRA as a component unit for accounting and budget purposes. As such, the HRA Board of Commissioners adopts a separate budget and property tax levy independent of the City budget, but subject to the authority of the City Council. Therefore, this budget document does not establish any budget authority, nor does it contain additional financial information, for the HRA or its associated activities and/or projects. However, it may from time-to-time address budget authority for cost-sharing arrangements between the City and the HRA.

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Organizational Structure. Per the direction of the City Manager, and as ratified by the City Council as of September 26, 2019, the City maintains the organizational structure outlined in Figure No. 10.

Figure No. 10: Organizational Structure



Financial Policies and Procedures

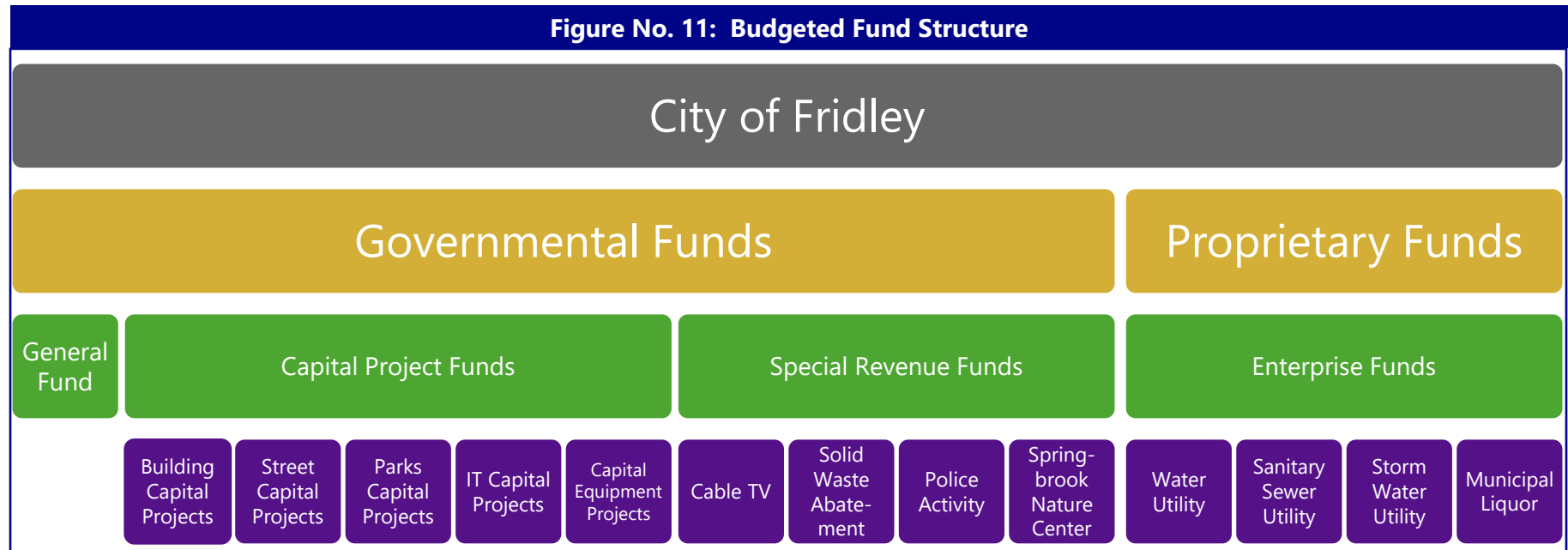
Along with determining the manner of presentation for the budget, the City Charter also establishes the protocol for the passage and enforcement of the budget. Most notably, City Charter § 7.07 stipulates the process for amending a duly adopted annual budget, specifically “the [City] Council shall not have power to increase the amounts therein fixed in the budget resolution, whether by the insertion of new items or otherwise, beyond the estimated revenues, unless the actual receipts shall exceed such estimates, and in that event, not beyond such actual receipts. The [City] Council may at any time, by resolution passed by a vote of at least four (4) members of the [City] Council, reduce the sums appropriated for any purpose by the budget resolution or authorize the transfer of sums from the unexpended balances of the budget to other purposes.” The City Charter also makes provisions for emergency appropriations, which may not exceed more than 10% of the total budget for those fund as identified by the City Manager.

In addition to applicable City Charter, State and Federal regulations, the City maintains a series of ordinances, policies and procedures that guide and underpin the budget development process, including, but not limited to:

- Capital Investment Program Policy;
- Community Investment Fund Policy;
- Debt Management Policy;
- Fund Balance Policy;
- Investment Policy;
- Operating Budget Policy;
- Public Purpose Expenditure Policy;
- Public Utilities Revenue and Remittance Policy;
- Revenue Policy; and
- Self-Insurance Fund Policy.

In general, these policies and procedures are adopted as a single Financial Management Policy Manual (Manual). Since the Manual is nearly 100 pages long, it is not included in this official budget document. For additional information regarding these and other policies, please visit the City’s website or contact the Finance Department.

Budgeted Funds and Structure. Consistent with the City Charter § 7.04, the City Manager must prepare the annual budget estimates for all funds as identified by the City Manager as requiring annual budget estimates. Figure No. 9 identifies those funds with budget estimates as prepared at the direction of the City Manager. It also identifies the internal structure of those funds.



City Charter § 7.04 also stipulates the structure of the budget estimates and their presentation, including comparative figures for the current budget year and actual figures for the two preceding fiscal years by organizational unit. Additionally, the section requires the budget estimates to be expressed in their major subdivisions: salaries and wages; ordinary expenses (expenditures); and capital outlay. The budget estimates included in each of the volumes that comprise this budget document, are designed to fulfill this requirement.

Additionally, Figure No. 12 outlines the primary fund structure for the various departments and divisions as authorized by the City Council as of September 26, 2019.

Figure No. 12: Fund Structure by Department and Division

Department/Division	Primary Fund	Department/Division	Primary Fund
Legislative Department		Public Works Department	
City Council	General	Facilities Management	General
City Management Department		Engineering	General
City Management	General	Street Lighting	General
Legal	General	Park Maintenance	General
Non-Departmental	General	Street Maintenance	General
Emergency Reserves	General	Fleet Services	General
Communications and Engagement	General	Building Capital Projects	Building Capital
Cable Television	Cable Television	Street Capital Projects	Street Capital
Employee Resources Department		Parks Capital Projects	Parks Capital
Employee Resources	General	Equipment Capital Projects	Equipment Capital
Community Services Department		Water Utility Operations	Water Utility
Parks and Recreation	General	Sanitary Sewer Utility Operations	Sanitary Sewer Utility
Springbrook Nature Center (SNC)	SNC	Storm Water Utility Operations	Storm Water Utility
Community Development Department		Finance Department	
Building Inspections	General	Accounting	General
Planning	General	Assessing	General
Rental Inspections	General	Information Technology (IT)	General
Solid Waste Abatement	Solid Waste Abatement	IT Capital Projects	IT Capital Projects
Public Safety Department		Elections	General
Police	General	City Clerk	General
Emergency Management	General	Water Utility Administration	Water Utility
Fire	General	Sanitary Sewer Utility Administration	Sanitary Sewer Utility
Police Activity	Police Activity	Storm Water Utility Administration	Storm Water Utility
Police Forfeiture	Forfeiture	Municipal Liquor	Municipal Liquor

Basis of Accounting and Budgeting. Governmental funds are budgeted and accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Reported fund balance is considered a measure of “available spendable resources.” Governmental fund operating statements represent increases (i.e., revenues, other financing sources) and decreases (i.e., expenditures, other financing uses) in net current assets.

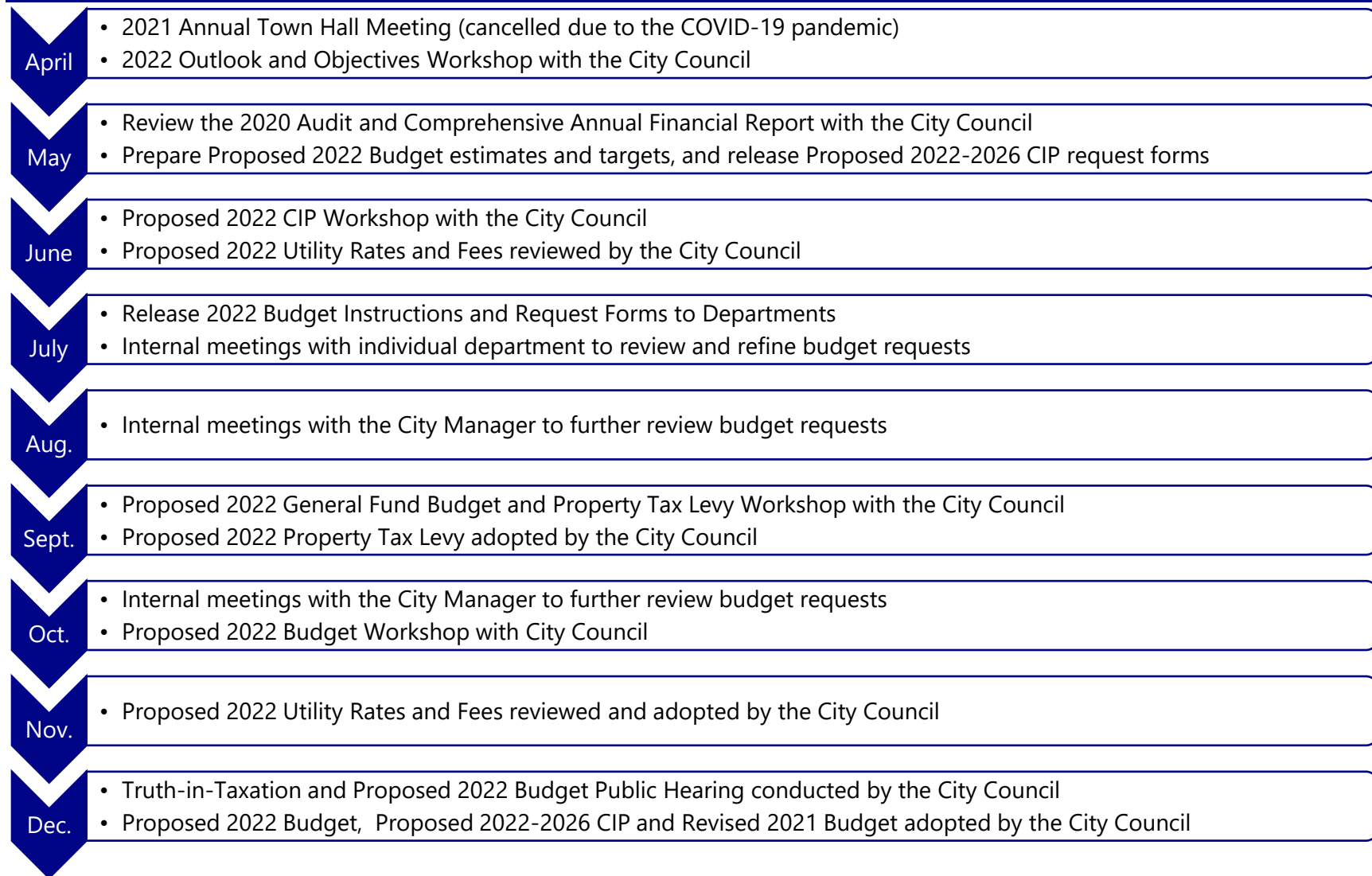
Proprietary funds are budgeted and accounted for on a flow of economic resources measurement focus. This means that all assets, including fixed assets, and all liabilities, including long-term liabilities, associated with their activity are included on their balance sheets. Their reported fund equity is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. Proprietary funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned, and expenses are recorded at the time the liabilities are incurred.

Governmental and fiduciary funds are budgeted and accounted for using the modified accrual basis of accounting. Their revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible with the current period or soon enough thereafter to be used to pay liabilities of the current period.

Major revenues that are susceptible to accrual include property taxes (excluding delinquent taxes received over 60 days after year-end), special assessments, intergovernmental revenues, charges for services, and interest on investments. Major revenues that are not susceptible to accrual include fees and miscellaneous revenues; such revenues are recorded only as received because they are not measurable until collected. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt, which is recognized when due.

Budget Development Process. To ensure appropriate analysis and review for the City Council and staff, the City adheres to the following budget development schedule.

Figure No. 13: 2022 Budget Development Process



Budget Assumptions and Considerations

As part of the budget development process, the City makes a variety of assumptions regarding several factors or variables. Generally, these assumptions and other considerations include estimates or projections about compensation adjustments, economic conditions, inflationary pressures, insurance costs and non-property tax levy revenues, among other factors.

Per the direction of the City Council, the City relies upon a conservative budget model. As a general rule, the City normally budgets for slightly less than anticipated revenues and slightly more than anticipated expenditures. The model tends to eliminate unanticipated budget variances and prevent budget “holes.” As such, the City makes limited modifications to external funding sources or revenues and alters anticipated expenditures using a three-year rolling average with adjustments based on specific needs identified by the City Council and/or City Manager. Figure No. 14 outlines a few of the assumptions used to form the annual budget.

Figure No. 14: Major Budget Assumptions, Expenditures (Selected)		
Category	Adjustment	Comments
Health, Dental and Similar Insurance Products	15.0%	Per preliminary renewal quote provided by vendor.
Investment Return	1.2%	Based on market conditions and past performance.
Materials and Supplies	9.6%	Based on market conditions and requested adjustments.
Other Services and Charges	3.9%	Based on market conditions and requested adjustments.
Salaries and Wages	3.0%	For all City staff; per collective bargaining agreements.

Along with these assumptions, the annual budget remains consistent with the previous actions of the City Council and/or City Manager. Specifically, it relies upon guidance from various plans, including, but not limited to, the 2040 Comprehensive Plan, Focus of Fridley Strategic Plan, Active Transportation Plan, Americans with Disabilities Act (ADA) Transition Plan, Pavement Management Plan, and the University Avenue and Trunk Highway 65 Corridor Development Study. In addition to these plans and studies, the City Council or City Manager may execute agreements and/or contracts that also inform budget development, such as collective bargaining agreements, fringe benefit contracts, property leases and software maintenance agreements.

The annual budget also supports the current complement of full-time equivalent (FTEs) employees (see Appendix A for more information). Figure No. 15, on the next page, outlines the various revenue assumptions for the Proposed 2022 Budget. Generally, these revenue assumptions reflect adjustment to previous estimates, which were lower than usual estimates as the City anticipated significant revenue decreases as a result of the COVID-19 pandemic. Ultimately, the City did not experience the revenue loss originally modeled as part of the Revised 2020 and Adopted 2021 Budget.

Figure No. 15: Major Budget Assumptions, Revenues (Selected)

Category	Adjustment	Comments
Property Taxes (included debt service)	4.9%	Includes both current and delinquent property tax revenue.
Special Assessments	42.0%	Includes charges related to nuisance abatements.
Licenses and Permits	11.4%	Includes businesses and rental licensing.
Intergovernmental	26.6%	Includes State aids and Federal grants.
Charges for Service	-0.5%	Includes building permits and recreation program fees.
Fine and Forfeitures	-1.1%	Includes legal fines and restitution payments.
Miscellaneous	-6.9%	Includes interest earnings and gambling taxes.
Other Revenues and Financing Sources	13.0%	Includes transfers from other funds.

The Proposed 2022 Budget assumes a period of general economic expansion as measured by an increase in Real Gross Domestic Product between 3.2% and 5.7% in 2022. Additionally, the City assumes that such general expansion will continue in 2023 thru 2026, the ending of the five-year planning period. It is also important to note that generally the outbreak of COVID-19 did not negatively impact development and redevelopment activities within the City. Similar to the previous fiscal year, both the number of building permits and their associated values slightly exceeds that from the same time last year. As such, the Proposed 2022 Budget increases licenses and permits revenue for the Building Inspection Division by about \$149,900 or 14.5% compared to the previous year. Based on these and other assumptions, the Proposed 2022 Budget remains structurally balanced.

Property Tax

In Minnesota, property tax administration typically occurs at the county-level of government with assistance from the Minnesota Department of Revenue. Although most counties provide property assessment services for their respective municipalities and townships, the City provides a local or City Assessor to determine the market value of every property within Fridley. The City opted for this model due to its considerable commercial/industrial property tax base.

Per Minnesota Statute § 275.065, all home rule and statutory cities must certify a Property Tax Levy to their respective county auditor on or before five working days after December 20 in each year. For the City, the Property Tax Levy supports four separate budget areas: 1) General Fund; 2) Information Technology (IT) Capital Equipment Fund; 3) Springbrook Nature Center (SNC) Fund; and 4) various debt service funds.

Process. Generally, the process for determining the property tax against any property begins with determining its estimated market value or the value of property as if it were sold in the open market under competitive circumstances. Per State law, the acceptable sales ratio of purchase price to assessed value must be 90% to 105%.

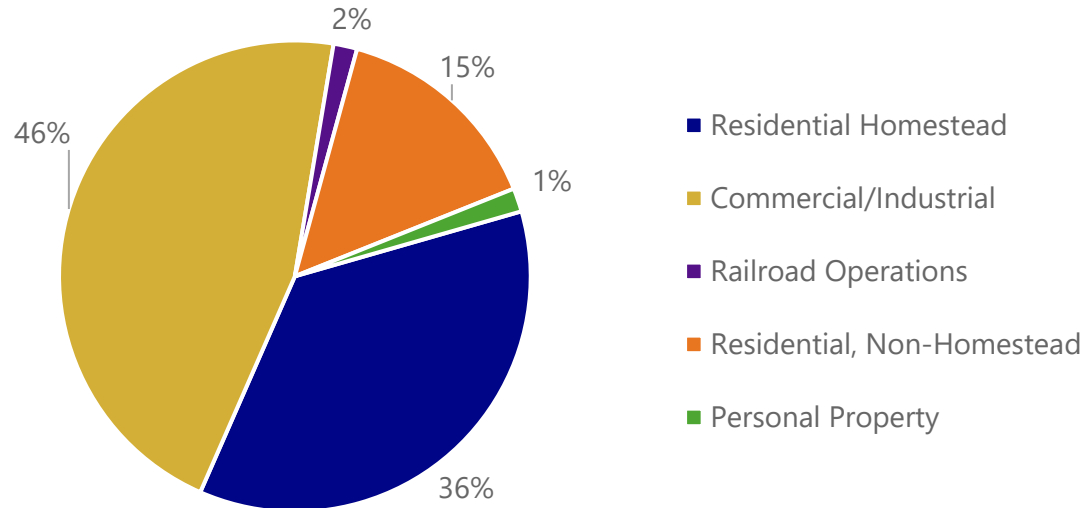
Along with assessed or market value, each parcel receives a property class. These property classes correspond to Class Rates, which affect the amount of property tax assessable against each type of property. For example, the Class Rate for commercial/industrial properties is 2.0%, whereas the class rate for residential homestead property is 1.0%. Applying the Class Rate to the estimated assessed or market value determines the tax capacity of the individual parcel, and the aggregate of all property within the community may be referred to as the Net Tax Capacity.

To calculate the property tax for a particular property, the City and/or county must determine the Property Tax Rate, or the Property Tax Levy as determined by the City Council as a fixed amount of money, divided by the Net Tax Capacity. By multiplying the Property Tax Rate by Class Rate by the estimated assessed or market value, the City and/or county determine the actual property tax payable by a given parcel subject to property tax. Pursuant to Minnesota Statute § 272.02, certain uses, such as places of worship or institutions of public charity, may be exempt from property taxes. Additionally, State law also permits certain valuation exclusions for property tax purposes, most notably for residential homesteads.

Along with this form of property taxation, the State also allows for market value property tax referenda, a property tax against the assessed or market value of a property based on a rate established by State law or a local referendum. In Fridley, the City determines the property tax levy for the Springbrook Nature Center in this manner. Therefore, in order to determine the property taxes payable in any given year for a parcel, the City and/or county needs to perform both calculations based on net tax capacity and market value referenda. In addition to these property tax calculations, the City remains subject to the Fiscal Disparities Program, or a property tax base sharing program among the seven-county metropolitan area concerning commercial/industrial properties. The Fiscal Disparities Program is quite complex and beyond the scope of this budget document.

Analysis. After performing the various property tax calculations, the City may determine its Net Tax Capacity and other pertinent property tax information. Figure No. 16, on the next page, describes the Net Tax Capacity for Fridley. Unlike other municipalities, the property tax base for the City is disproportionately commercial/industrial. In Minnesota, the average municipality would be between 30% and 35% commercial/industrial, making the City somewhat more sensitive to certain shifts in the economy.

Figure No. 16: Net Tax Capacity by Classification



The City continues to experience growth in its property tax base. In fact, between 2017 and 2021, the estimated market value for the City increased about 35%, or approximately \$850,330,000. As such, the Property Tax Rate for the City fell from approximately 48.2% in 2017 to about 43.9% in 2021. Due to the pending implementation of a new property tax administration system and associated delays in reporting certain property tax data, the County could not provide updated figures for the Proposed 2022 Budget.

Although the property tax rate continued to decrease, the City increased the property tax levy from \$15,494,419 in 2019 to \$16,890,084 in 2021, an increase of about \$1,395,700 or 9.0%. Since the expansion of the property tax base outpaced the increase in the property tax levy, many businesses and residents may be able to pay about the same amount in property tax, assuming no change in the valuation of their property, over the same time period. The expansion in property tax base allows the City to raise additional property tax revenue to support new activities, while increasing its capacity to respond to cost pressures and shifts in the economy. For the Proposed 2022 Budget, the City Council proposed a property tax levy of \$17,392,070, an increase of about \$501,986 or 2.97% compared to 2021. Even with this increase in the property tax levy, the City estimates the property tax rate to decrease by about 2.8% for property taxes payable in 2022, continuing the trend from previous years.

Figure No. 17, Property Tax Levy History and Detail

Property Tax Levy	2019	2020	2021	2022P	Change (%)	Change (\$)
General Fund	\$11,783,833	\$12,458,025	\$13,220,201	\$13,682,908	3.50%	\$462,707
IT Capital Projects Fund	55,913	58,708	63,405	68,477	8.00%	5,072
SNC Fund	392,197	411,807	427,249	461,429	8.00%	34,180
Debt Service Funds	3,262,476	3,181,017	3,179,229	3,179,256	0.00%	26
Total	\$15,494,419	\$16,109,557	\$16,890,084	\$17,392,070	2.97%	\$501,986

Based on this change, the estimated property taxes for a residential homestead with a median assessed value of \$247,200 for 2022 (compared to approximately \$234,00 for 2021) will increase by approximately \$37, or 3.7%, from about \$988 for 2021 to approximately \$1,025 for 2022. These projections are based on property tax estimates and may be subject to change upon the release of audited property tax information by the County.

Debt Service

Like many local governments, the City finances some of its capital projects with debt. Generally, the process a municipality uses to borrow money may be referred to as "bonding," named for the most common type of indebtedness used by local governments. In its simplest terms, a municipal bond is a loan from a bond holder (i.e., investor) to the City (i.e., issuer or borrower) with an agreement to repay the loan over a fixed period with interest at certain intervals, usually semi-annually. The City services approximately \$62,765,000 in outstanding debt. In total, the City will levy \$3,179,256 in property taxes to service outstanding debt in 2022; the City does not plan to issue any debt as part of the Proposed 2022 Budget. Figure No. 18 outlines the debt service profile for the City.

Figure No. 18: Outstanding Debt Service, December 31, 2021

Series	Type	Outstanding Principal	Maturity
2010A	General Obligation, Utility Revenue	\$1,120,000	2026
2012A	Equipment Certificate	150,000	2022
2016A	General Obligation, Utility Revenue	3,580,000	2031
2017A	General Obligation, Capital Improvement	44,495,000	2042
2019A	General Obligation, Tax Increment	9,510,000	2035
2020A	General Obligation, Tax Increment	3,910,000	2026
	Total	\$62,765,000	

Using this debt service and market value for property taxes payable in 2021 of \$3,240,926,104, the City currently maintains a total debt-to-market value ratio of approximately 1.94%. When excluding debt supported by utility revenues, the total debt-to-market value ratio decreases to 1.38%. Assuming an estimated population of 29,590 in 2020, the per capita debt for the former is approximately \$2,120 and about \$1,500 for the latter; both amounts, and ratios are sustainable for the community. As of December 31, 2021, the City maintains an Aa2, or the third highest, credit rating from Moody's Investors Service, Inc.

In Minnesota, several sections of State law, as well as various Federal regulations, control the issuance, repayment and limits related to these, and other types of financial obligations applicable to municipalities. While most of these regulations are too complex for this budget document, the City regularly monitors its debt limit as controlled by Minnesota Statute 475.53, which limits so-called statutory debt to not more than three percent of the estimated market value of a municipality. Figure No. 19 addresses this limit as well as the statutory debt reserve established by administrative policy of the City Manager.

Figure No. 19: Statutory Debt Limit, as of December 31, 2021		
Criteria	Action	Value
Estimated Market Value	n/a	\$3,240,926,104
Estimated Debt Limit (per Minnesota Statute § 475.53)	Multiply	3.0%
Statutory Debt Limit	Subtotal	\$97,227,783
General Obligation Debt, Paid Solely from Property Taxes	Subtract	\$44,645,000
Unused Statutory Debt Limit	Total	\$52,582,783
Statutory Debt Reserve	Subtract	\$20,000,000
Remaining Statutory Debt Limit	Total	\$32,582,783



GENERAL FUND

This section of the Proposed 2022 Budget provides information regarding the following departments and their respective divisions as supported by the General Fund:

- Summary;
- Legislative Department;
- General Management Department;
- Finance Department;
- Public Safety Department;
- Public Works Department;
- Community Services and Employee Resources Department; and
- Community Development Department.

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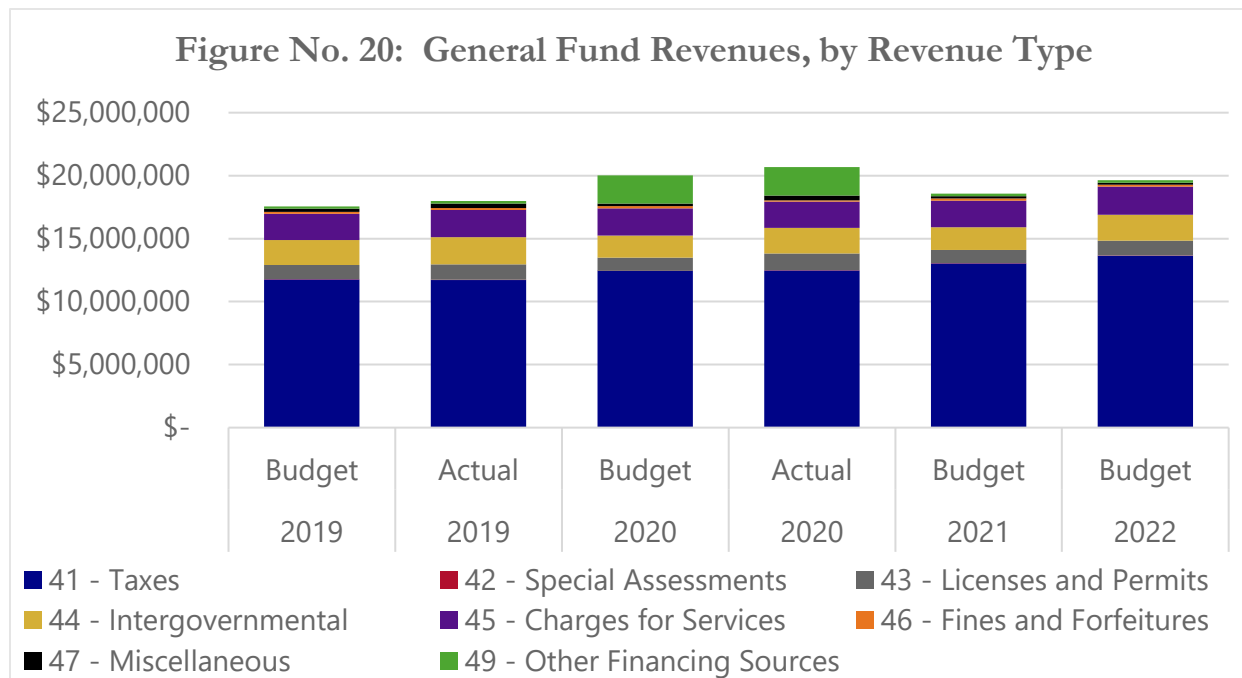
General Fund Summary

The Proposed 2022 Budget for the General Fund authorized up to \$19,633,900 of expenditures, an increase of about \$1,069,600 or 5.8%, compared to the previous fiscal year. As outlined below, the Proposed 2022 Budget supports these expenditures with \$19,633,900 of revenues, resulting in the same increase as expenditures from the previous fiscal year. As such, the General Fund remains structurally balanced as its ongoing expenditures are supported by ongoing revenues. Based on the proposed budget authority for 2022, the General Fund accounts for about 42.7% and 41.1% of all budgeted revenues and expenditures, respectively.

General Fund Summary						
Revenues	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
41 - Taxes	\$ 11,772,233	\$ 11,716,337	\$ 12,439,125	\$ 12,476,885	\$ 13,031,700	\$ 13,637,400
42 - Special Assessments	17,500	16,357	19,100	33,262	30,200	22,900
43 - Licenses and Permits	1,121,315	1,237,731	1,036,300	1,301,972	1,034,100	1,184,000
44 - Intergovernmental	1,983,453	2,154,039	1,762,200	2,049,123	1,805,100	2,050,000
45 - Charges for Services	2,075,075	2,144,165	2,149,300	2,074,088	2,122,800	2,228,700
46 - Fines and Forfeitures	167,500	152,784	167,500	116,334	161,400	159,600
47 - Miscellaneous	239,100	373,157	202,685	375,566	192,290	159,000
49 - Other Financing Sources	186,700	186,700	2,231,700	2,249,000	186,700	192,300
Total Revenues	\$ 17,562,876	\$ 17,981,270	\$ 20,007,910	20,676,231	\$ 18,564,290	\$ 19,633,900
Expenditures						
61 - Personnel Services	\$ 13,375,171	\$ 12,853,371	\$ 13,840,400	\$ 13,365,967	\$ 14,343,890	\$ 15,342,000
62 - Supplies	894,950	887,405	862,650	750,320	822,020	825,600
63 - Other Services & Charges	3,309,755	2,768,940	3,259,860	3,128,580	3,398,380	3,466,300
70 - Capital Outlay	25,000	25,659	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 17,604,876	\$ 16,535,376	\$ 17,962,910	17,244,866	\$ 18,564,290	\$ 19,633,900
Net Property Tax Supported	\$ (42,000)	\$ 1,445,894	\$ 2,045,000	3,431,364	\$ -	\$ -
Fund Balance	\$ 11,144,114	\$ 10,262,461	\$ 12,307,461	\$ 13,693,825	\$ 13,693,825	\$ 13,693,825
Number of Elected Officials	5.0	5.0	5.0	5.0	5.0	5.0
Full-time Equivalents (FTEs)	116.8	116.8	117.5	117.2	118.8	118.9

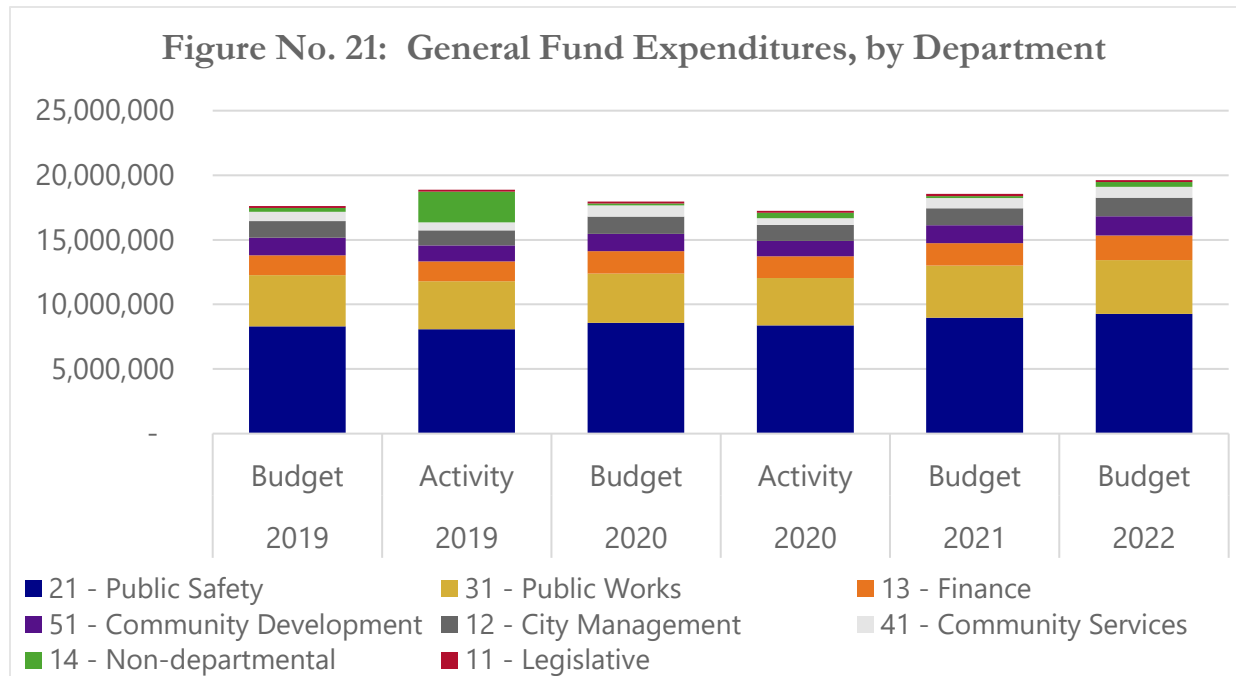
General Fund Revenue. The General Fund receives a variety of revenues to support City operations, including charges-for-service, intergovernmental aid, licenses and permits, and property taxes among other funding sources. Like most other municipalities, the property tax levy comprises most of the General Fund revenue. For 2022, it will represent about 70% of all revenues received by the fund. In total, the property taxes for the General Fund totaled \$13,637,400 in 2022, an increase of about \$605,700 or 4.7% compared to the previous fiscal year. The Proposed 2022 Budget anticipates a 0.5% reduction in the property tax collection rate, reflecting the historic delinquency rate for property tax collections compared to the certified amount outlined in a previous section.

The Proposed 2022 Budget also assumes other changes to various revenue sources, including a \$244,900 increase in intergovernmental aid, primary due to a new State grant to investigate and prevent automobile theft within the City. Additionally, as part of a strategy of to reduce the exposure of the operating budget to traditionally instable funding sources, the Proposed 2022 Budget reallocates \$82,400 of LGA to the Capital Project Funds, reducing the amount to \$662,300. The Proposed 2022 Budget also includes an increase in licenses and permit revenues by about \$149,900 or 14.5% compared to the previous fiscal year, primarily to better reflect building permit revenue activity over the previous three fiscal years. For 2022, General Fund revenues otherwise totaled \$19,633,900, an increase of about \$1,069,600 compared to the Adopted 2021 Budget.



General Fund Expenditures. Consistent with previous years, the Public Safety Department continues to account for the plurality of General Fund expenditures accounting for about 47% of all budget authority in 2022, followed by Public Works Department at about 21% and the Finance Department at about 10% with all other departments accounting for about 22% of the expenditures for the General Fund. Figure No. 21 below outlines this breakdown in greater detail.

Like previous years, Personnel Services accounts for about 78% of all General Fund expenditures and Other Services and Charges comprises about 18%, with the remaining balance supporting Supplies. As part of the Proposed 2022 Budget, Personnel Services, which includes salaries and benefits, increased approximately \$998,100, or 7% compared to the previous fiscal year, due primarily to 15% and 3% increases in the health insurance premiums and the compensation plan, respectively. Beyond these adjustments, the Proposed 2022 Budget also includes \$397,300 for additional wage changes for a pending compensation plan update. Generally, the City assumes its compensation plan to be approximately 5% below the marketplace, depending upon position. The additional budget authority provides capacity to support anticipated compensation plan changes in late 2021 and early 2022. For 2022, General Fund expenditures totaled \$19,633,900, an increase of about \$1,069,600 compared to the Adopted 2021 Budget.



Department: Legislative

Division: City Council (111)

Mayor: Scott Lund

Areas of Responsibility. The City Council sets policy for the City within guidelines of the City Charter and provides administrative directives through the City Manager. The City Council has two regular meetings scheduled each month for purposes of setting policy and other official business. Four commissions provide advice to the City Council: Charter, Planning, Parks and Recreation, and Environmental Quality and Energy Commissions. The Charter Commission is a semi-autonomous body charged with reviewing the City Charter; members are appointed by the Chief District Judge.

	2019 Budget		2019 Actual		2020 Budget		2020 Actual		2021 Budget		2022 Budget	
Revenues												
41 - Taxes	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
42 - Special Assessments		-		-		-		-		-		-
43 - Licenses and Permits		-		-		-		-		-		-
44 - Intergovernmental		-		-		-		-		-		-
45 - Charges for Services		-		-		-		-		-		-
46 - Fines and Forfeitures		-		-		-		-		-		-
47 - Miscellaneous		-		-		-		-		-		-
49 - Other Financing Sources		-		-		-		-		-		-
Total Revenues	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Expenditures												
61 - Personnel Services	\$	95,201	\$	93,126	\$	105,400	\$	92,239	\$	95,500	\$	95,800
62 - Supplies		2,600		1,116		2,600		3,243		2,280		2,300
63 - Other Services & Charges		38,900		36,309		51,990		46,743		71,890		52,700
70 - Capital Outlay		-		-		-		-		-		-
80 - Debt Service		-		-		-		-		-		-
99 - Other Financing Uses		-		-		-		-		-		-
Total Expenditures	\$	136,701	\$	130,551	\$	159,990	\$	142,225	\$	169,670	\$	150,800
Net Property Tax Supported	\$	(136,701)	\$	(130,551)	\$	(159,990)	\$	(142,225)	\$	(169,670)	\$	(150,800)
Number of Elected Officials		5.0		5.0		5.0		5.0		5.0		5.0
FTEs		0.0		0.0		0.0		0.0		0.0		0.0

Department: City Management Summary

City Manager: Walter Wysopal

Description. The General Management Department, also referred to generally as the City Manager's Office, provide administrative and executive oversight for all City activities and projects. Specifically, the department includes the following divisions:

- City Management (also known as the City Manager's Office);
- Communications and Engagement;
- Employee Resources;
- Legal (City Attorney's Office);
- Non-Departmental; and
- Emergency Reserves.

2021 Update. The City Management Department made significant progress on several of the goals and objectives outlined in the Adopted 2021 Budget.

- The City Council, upon the recommendation of the City Manager, authorized the reorganization of the City Management and Community Services Departments, which reassigned the Communication and Engagement Division and the Employee Resources Divisions to from the latter to the former. The reorganization will increase the effectiveness of those divisions by provided greater, direct access to the City Manager.
- The City Management Division:
 - In collaboration with the City Clerk's Office, successfully implemented a new agenda management software solution for City Council and Advisory Commission meetings. Additionally, the City Clerk's Office assumed responsibility for the creation and distribution of the agenda packet for certain meeting.
 - Hired an Administrative Intern to assist the City Clerk's Office with the Fridley City Code (City Code) Recodification Project, an effort to essentially rewrite the entire City Code. The Project, which was formally authorized by the City Council will take at least three years to complete and have a significant impact on City operations.
- The Communications and Engagement Division completed a Resident Survey. The statistically significant survey provided the City with resident feedback on various City activities and services. It also polled the community on their specific opinions about the pending Park System Improvement Plan. The results on the survey will be used to inform both budgeting and strategic planning decisions.
- The Employee Resources Division:

- As part of the Compensation Plan Update, reviewed Position Analysis Questionnaire (PAQs) and drafted job descriptions for all staff, as needed. The City will then build new compensation grid and make wage adjustments, as needed.
- As the COVID-19 Preparedness Plan expired, refocused on training opportunities for staff, including mandatory trainings, identifying skills gaps and creating touchpoints with staff to improve retention efforts.
- Launched a new wellness portal at the beginning of the year with 84% of wellness program eligible employees participating the first two quarters.

2022 Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- The City Management Division will be heavily involved in the above-mentioned Project, most notably by providing significant staff support through the Assistant to the City Manager and Administrative Intern. The City Manager will also provide strategic direction and oversight for the Project.
- The Employee Resources Division will:
 - Launch a new benefits administration portal for new/open enrollments and benefit changes for eligible staff. The new system will enhance the delivery of services and facilitate an easier flow of information between the City and its vendors.
 - Continue to work on the Compensation Plan Update, updating compensation and position review policies and performing and monitoring the labor market with ongoing support from the consulting firm.
 - Anticipate an impact of “The Great Resignation,” in which employees leave their current positions as they re-prioritizing personal goals as a result of the COVID-19 pandemic. The division will put greater focus on creative solutions for talent acquisition and retention, including enhanced employee training and development, and improved connections between staff and leadership.
 - Review policies and procedures, and further educate staff to ensure compliance, safety and responsiveness to the needs of the community while fostering a desirable work environment.

City Management Summary

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
Revenues						
41 - Taxes	\$ 11,772,233	\$ 11,716,337	\$ 12,439,125	\$ 12,476,885	\$ 13,031,700	\$ 13,637,400
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	948,953	953,176	805,700	794,700	750,700	671,800
45 - Charges for Services	1,041,675	1,037,519	1,132,800	1,132,800	1,156,700	1,239,800
46 - Fines and Forfeitures	166,800	149,624	166,800	113,434	160,700	155,900
47 - Miscellaneous	72,400	20,405	48,985	30,432	30,500	9,600
49 - Other Financing Sources	186,700	186,700	2,231,700	2,249,000	186,700	192,300
Total Revenues	\$ 14,188,761	\$ 14,063,761	\$ 16,825,110	\$ 16,797,251	\$ 15,317,000	\$ 15,906,800
Expenditures						
61 - Personnel Services	\$ 864,900	\$ 727,255	\$ 827,550	\$ 775,910	\$ 976,590	\$ 1,281,800
62 - Supplies	6,200	6,395	7,170	86,990	8,910	21,900
63 - Other Services & Charges	711,600	478,395	645,590	793,414	510,250	534,200
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 1,582,700	\$ 1,212,046	\$ 1,480,310	\$ 1,656,314	\$ 1,495,750	\$ 1,837,900
Net Property Tax Supported	\$ 12,606,061	\$ 12,851,716	\$ 15,344,800	\$ 15,140,937	\$ 13,821,250	\$ 14,068,900
Full-time Equivalents (FTEs)	6.0	6.0	6.0	6.0	6.0	7.0

Division: City Management (City Manager's Office) (121)

Manager: Walter Wysopal

Areas of Responsibility. The City Manager provides general administrative supervision for all City departments. This role includes review and approval of budgets, employee and labor management, and the development of policy recommendations for the City Council. The City Manager's Office also prepares City Council agendas and has responsibility for communication with staff, the City Council, the general public and other governmental agencies.

	2019 Budget		2019 Actual		2020 Budget		2020 Actual		2021 Budget		2022 Budget	
Revenues												
41 - Taxes	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
42 - Special Assessments		-		-		-		-		-		-
43 - Licenses and Permits		-		-		-		-		-		-
44 - Intergovernmental		-		-		-		-		-		-
45 - Charges for Services		-		-		-		-		-		-
46 - Fines and Forfeitures		-		-		-		-		-		-
47 - Miscellaneous		-		-		-		-		-		-
49 - Other Financing Sources		-		-		-		-		-		-
Total Revenues	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Expenditures												
61 - Personnel Services	\$	316,100	\$	287,516	\$	323,350	\$	315,153	\$	332,400	\$	353,500
62 - Supplies		3,300		4,590		3,370		1,923		5,320		5,300
63 - Other Services & Charges		78,300		58,491		30,500		25,773		16,670		17,800
70 - Capital Outlay		-		-		-		-		-		-
80 - Debt Service		-		-		-		-		-		-
99 - Other Financing Uses		-		-		-		-		-		-
Total Expenditures	\$	397,700	\$	350,597	\$	357,220	\$	342,849	\$	354,390	\$	376,600
Net Property Tax Supported	\$	(397,700)	\$	(350,597)	\$	(357,220)	\$	(342,849)	\$	(354,390)	\$	(376,600)
Full-time Equivalents (FTEs)		2.0		2.0		2.0		2.0		2.0		2.0

Division: Legal (City Attorney's Office) (124)

Manager: Walter Wysopal

Areas of Responsibility. The City Attorney's Office provides legal counsel to the City Council and City staff on legal issues or questions and prosecutes criminal offenses. At present, two separate entities provide these services: 1) Kennedy and Graven, Chartered, for civil affairs; and 2) City of Coon Rapids, for criminal affairs. Kennedy and Graven, Chartered attends City Council meetings, provides legal opinions, and aids in the development of ordinances and resolutions. The City of Coon Rapids prosecutes criminal offenses on behalf of the City.

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
Revenues						
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	166,800	149,624	166,800	113,434	160,700	155,900
47 - Miscellaneous	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 166,800	\$ 149,624	\$ 166,800	\$ 113,434	\$ 160,700	\$ 155,900
Expenditures						
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	-	-	-	-	-	-
63 - Other Services & Charges	405,600	355,163	405,600	374,672	398,250	406,600
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 405,600	\$ 355,163	\$ 405,600	\$ 374,672	\$ 398,250	\$ 406,600
Net Property Tax Supported	\$ (238,800)	\$ (205,539)	\$ (238,800)	\$ (261,238)	\$ (237,550)	\$ (250,700)
Full-time Equivalents (FTEs)	0.0	0.0	0.0	0.0	0.0	0.0

Division: Employee Resources (126)

Director: Becca Hellegers

Areas of Responsibility. The Employee Resources Divisions supports and maintains the human resources of the City. It addresses all human resources matters of the organization, including: compensation analysis; employee recruitment and retention; employee benefits; labor relations and negotiations; personnel regulation and policy compliance; and workforce development. The Employee Resources Division also works closely with the Accounting Division in support of payroll administration.

	2019 Budget		2019 Actual		2020 Budget		2020 Actual		2021 Budget		2022 Budget	
Revenues												
41 - Taxes	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
42 - Special Assessments		-		-		-		-		-		-
43 - Licenses and Permits		-		-		-		-		-		-
44 - Intergovernmental		-		-		-		-		-		-
45 - Charges for Services		-		-		-		-		-		-
46 - Fines and Forfeitures		-		-		-		-		-		-
47 - Miscellaneous		-		-		-		-		-		-
49 - Other Financing Sources		-		-		-		-		-		-
Total Revenues	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Expenditures												
61 - Personnel Services	\$	353,600	\$	348,544	\$	371,900	\$	361,915	\$	370,700	\$	336,000
62 - Supplies		2,900		1,094		3,800		507		3,590		3,600
63 - Other Services & Charges		35,000		12,937		49,950		15,764		52,970		58,300
70 - Capital Outlay		-		-		-		-		-		-
80 - Debt Service		-		-		-		-		-		-
99 - Other Financing Uses		-		-		-		-		-		-
Total Expenditures	\$	391,500	\$	362,575	\$	425,650	\$	378,186	\$	427,260	\$	397,900
Net Property Tax Supported	\$	(391,500)	\$	(362,575)	\$	(425,650)	\$	(378,186)	\$	(427,260)	\$	(397,900)
Full-time Equivalents (FTEs)		3.0		3.0		3.0		3.0		3.0		3.0

Division: Communications and Engagement (127)

Manager: Luke Cardona

Areas of Responsibility. The Marketing and Communications Division supports the marketing and promotional efforts of the City, including: media relations; municipal liquor store marketing; newsletter production; social media management; special events and programs; and video production. Financially, the costs of its activities are shared with the Cable Television Fund (225).

Revenues	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	7,000	11,241	11,000	-	6,000	9,500
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 7,000	\$ 11,241	\$ 11,000	\$ -	\$ 6,000	\$ 9,500
Expenditures						
61 - Personnel Services	\$ 89,000	\$ 91,195	\$ 97,300	98,842	\$ 102,300	\$ 195,000
62 - Supplies	-	-	-	-	-	13,000
63 - Other Services & Charges	-	-	47,200	36,519	46,730	61,200
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 89,000	\$ 91,195	\$ 144,500	\$ 135,361	\$ 149,030	\$ 269,200
Net Property Tax Supported	\$ (82,000)	\$ (79,954)	\$ (133,500)	\$ (135,361)	\$ (143,030)	\$ (259,700)
Full-time Equivalents (FTEs)	1.0	1.0	1.0	1.0	1.0	2.0

Division: Non-Departmental (141)

Manager: Walter Wysopal

Areas of Responsibility. Established in 1990, the Non-Departmental Division accounts for those revenues and expenditures that are not easily allocated to more specific departments and/or divisions within the General Fund. Additionally, the division accounts for all property tax revenue received by the General Fund.

Revenues	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
41 - Taxes	\$ 11,772,233	\$ 11,716,337	\$ 12,439,125	\$ 12,476,885	\$ 13,031,700	\$ 13,637,400
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	941,953	941,935	794,700	794,700	744,700	662,300
45 - Charges for Services	1,041,675	1,037,519	1,132,800	1,132,800	1,156,700	1,239,800
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	72,400	20,405	48,985	30,432	30,500	9,600
49 - Other Financing Sources	186,700	186,700	2,231,700	2,249,000	186,700	192,300
Total Revenues	\$ 14,014,961	\$ 13,902,896	\$ 16,647,310	\$ 16,683,817	\$ 15,150,300	\$ 15,741,400
Expenditures						
61 - Personnel Services	\$ 106,200	\$ -	\$ 35,000	\$ -	\$ 171,190	\$ 397,300
62 - Supplies	-	711	-	704	-	-
63 - Other Services & Charges	105,200	51,804	23,090	31,902	(92,730)	(98,000)
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 211,400	\$ 52,516	\$ 58,090	\$ 32,606	\$ 78,460	\$ 299,300
Net Property Tax Supported	\$ 13,803,561	\$ 13,850,380	\$ 16,589,220	\$ 16,651,211	\$ 15,071,840	\$ 15,442,100
Full-time Equivalents (FTEs)	0.0	0.0	0.0	0.0	0.0	0.0

Division: Emergency Reserves (142)

Manager: Walter Wysopal

Areas of Responsibility. The Emergency Reserves Division absorbs any unexpected costs that were not otherwise anticipated or budgeted, such as unforeseen legal expenditures, natural disaster response and equipment failure. It also provides funds to continue City business without interruption of services to taxpayers, and to shield the City from negative variances in funding sources.

Revenues	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures						
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	-	-	-	83,856	-	-
63 - Other Services & Charges	87,500	-	89,250	308,784	88,360	88,300
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 87,500	\$ -	\$ 89,250	\$ 392,640	\$ 88,360	\$ 88,300
Net Property Tax Supported	\$ (87,500)	\$ -	\$ (89,250)	\$ (392,640)	\$ (88,360)	\$ (88,300)
Full-time Equivalents (FTEs)	0.0	0.0	0.0	0.0	0.0	0.0

Department: Finance Summary

Director: Daniel Tienter

Description. As an internal service department, the Finance Department provides advice, guidance and financial services for all other departments and divisions of the City. Additionally, the Department supervises the activities of the Municipal Liquor Division, which may be reviewed in greater detail in the Enterprise Fund section of this budget document. In addition to supervising the Municipal Liquor Division, the department includes the following divisions:

- Accounting;
- Assessing;
- Information Technology;
- Elections; and
- City Clerk's Office.

2021 Update. The Finance Department made significant progress on several of the goals and objectives outlined in the Adopted 2021 Budget.

- Accounting Division staff focused on a variety of priorities, including:
 - Converted the Accounting Specialist to an Accounting Technician to better support utility billing administration;
 - Implemented the paperless accounts payable system;
 - Began Implementing Governmental Accounting Standards Board (GASB) Standard No. 87 for lease accounting compliance; and
 - Coordinated the financial response of the City to the COVID-19 pandemic.
- Assessing Division staff focused on a variety of priorities, including:
 - Conducted the 2021 Local Board of Appeal and Equalization;
 - Worked through issues related to the Computer Assisted Mass Appraisal (CAMA) system implementation by Anoka County; and
 - Delayed field technology deployment as a result of the CAMA system issues.
- City Clerk's Office staff focused on a variety of priorities, including:
 - Finalized the Data Practices Policy and arranged trainings;
 - Formally launched the Fridley City Code Recodification Project;
 - Finalized the Agenda Management Process Improvement Project; and
 - Promoted the incumbent Administrative Services Coordinator to City Clerk.

- Information Technology (IT) staff focused on a variety of priorities, including:
 - Finalized the Microsoft 365 migration;
 - Assisted Community Development with Citizenserve expansion and plan review software;
 - Completed data migration for redundant servers; and
 - Updated the 2022-2024 IT Plan.
- The department also managed the Process Management Team (PMT), with the goal of improving service delivery and administrative processes throughout the organization. The PMT completed a process improvement project to enhance the employee onboarding experience. Additionally, the PMT also completed the second round of the performance measurement program through the Minnesota Local Performance Measurement Program as offered by the Office of the State Auditor.
- The department also continued implementation of the 2020–2022 Strategic Plan. Generally, the plan provided for department congruence with the Focus on Fridley Strategic Plan and identified a series of operational changes and projects for the department. It also created a Statement of Values to provide the department with greater cohesion.

2021 Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- The Accounting Division will:
 - Plan for possible retirements;
 - Monitor the use of funds provided by the American Rescue Plan Act (ARPA);
 - Expand the performance measurement program in collaboration with the PMT;
 - Develop an internal accountability/audit program;
 - Consider changes to the customer service practices for utility billing; and
 - Support the various recommendations of the PMT and the performance measurement program.
- The Assessing Division will:
 - Work with Anoka County and resolve CAMA system issues;
 - Deploy field technology to support the field inspection process; and
 - Complete the annual quintile and hold the 2022 Local Board of Appeal and Equalization; 4) resolve any potential property tax petitions; 5) replace the special assessment database.
- The IT Division will:
 - Implement the 2021 IT Capital Investment Program as approved by the City Council;
 - Support the vision established by the 2022-2024 IT Plan and the efforts to be “paperless by 2025;”
 - Continue disaster planning efforts and IT protocol documentation;

- Implement the recommendations of the Geographic Information System (GIS) assessment; and
 - Continue efforts to enhance cybersecurity.
- The City Clerk's Office will:
 - Support the implementation of the Fridley City Code Recodification Project;
 - Support the changes to the City Council meeting practices (e.g., agenda management, minutes);
 - Conduct two statewide elections and evaluate the wages for election judges;
 - Begin efforts to revise records retentions practices, including an inventory of all City agreements and contracts; and
 - Begin and complete the ward and precinct redistricting process for the City.

Finance Department Summary

	2019	2019	2020	2020	2021	2022
Revenues	Budget	Actual	Budget	Actual	Budget	Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	102,900	109,235	104,400	93,678	103,400	107,200
44 - Intergovernmental	-	-	-	14,193	-	-
45 - Charges for Services	4,900	6,223	4,900	24,434	5,800	5,200
46 - Fines and Forfeitures	-	2,650	-	2,750	-	2,700
47 - Miscellaneous	135,500	319,603	126,500	330,729	139,590	136,300
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 243,300	\$ 437,711	\$ 235,800	\$ 465,784	\$ 248,790	\$ 251,400
Expenditures						
61 - Personnel Services	\$ 1,258,500	\$ 1,240,143	\$ 1,361,100	\$ 1,359,878	\$ 1,324,500	\$ 1,453,700
62 - Supplies	9,550	13,910	12,550	12,822	12,280	12,400
63 - Other Services & Charges	282,825	283,559	361,830	322,242	386,210	435,000
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 1,550,875	\$ 1,537,613	\$ 1,735,480	\$ 1,694,942	\$ 1,722,990	\$ 1,901,100
Net Property Tax Supported	\$ (1,307,575)	\$ (1,099,901)	\$ (1,499,680)	\$ (1,229,158)	\$ (1,474,200)	\$ (1,649,700)
Full-time Equivalents (FTEs)	11.5	11.9	11.9	11.6	12.1	11.4

Division: Accounting (131)

Manager: Korrie Johnson

Areas of Responsibility. The Accounting Division administers, supervises and plans for all the City's financial activities. These activities include: financial reporting; utility billing and collections; accounts payable and revenue collections; investments management; debt management; risk management; grant management; payroll processing; and budget preparation. It provides financial information to the City Council and City staff. The Accounting Division also provides financial management services for the Fridley Housing and Redevelopment Authority (HRA) and supervises the "front desk" of the Fridley Civic Campus.

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
Revenues						
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	4,700	6,166	4,700	3,976	5,600	5,100
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	73,500	253,212	74,500	300,084	100,200	101,300
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 78,200	\$ 259,378	\$ 79,200	\$ 304,060	\$ 105,800	\$ 106,400
Expenditures						
61 - Personnel Services	\$ 573,600	\$ 577,527	\$ 599,050	\$ 614,709	\$ 597,200	\$ 603,600
62 - Supplies	3,300	2,147	3,400	1,898	2,470	2,600
63 - Other Services & Charges	83,100	65,563	90,500	84,061	90,370	106,300
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 660,000	\$ 645,237	\$ 692,950	\$ 700,668	\$ 690,040	\$ 712,500
Net Property Tax Supported	\$ (581,800)	\$ (385,859)	\$ (613,750)	\$ (396,608)	\$ (584,240)	\$ (606,100)
Full-time Equivalents (FTEs)	5.5	5.9	5.9	5.6	5.6	5.4

Division: Assessing (City Assessor's Office) (132)

Manager: Patrick Maghrak

Areas of Responsibility. The City Assessor's Office implements various property tax and valuation related statutes of the State of Minnesota (State) as they apply to the City. It classifies all taxable property and determines the appraised value of all real estate within the City. The division also assists with special assessment, development review and other special projects, as assigned.

	2019		2019		2020		2020		2021		2022	
Revenues	Budget		Actual		Budget		Actual		Budget		Budget	
41 - Taxes	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
42 - Special Assessments		-		-		-		-		-		-
43 - Licenses and Permits		-		-		-		-		-		-
44 - Intergovernmental		-		-		-		-		-		-
45 - Charges for Services		-		-		-		-		-		-
46 - Fines and Forfeitures		-		-		-		-		-		-
47 - Miscellaneous		-		-		-		-		-		-
49 - Other Financing Sources		-		-		-		-		-		-
Total Revenues	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Expenditures												
61 - Personnel Services	\$	238,500	\$	227,500	\$	235,200	\$	234,093	\$	268,000	\$	276,500
62 - Supplies		1,700		1,359		2,500		2,013		2,490		2,500
63 - Other Services & Charges		14,550		13,357		15,180		3,723		13,190		13,300
70 - Capital Outlay		-		-		-		-		-		-
80 - Debt Service		-		-		-		-		-		-
99 - Other Financing Uses		-		-		-		-		-		-
Total Expenditures	\$	254,750	\$	242,216	\$	252,880	\$	239,829	\$	283,680	\$	292,300
Net Property Tax Supported	\$	(254,750)	\$	(242,216)	\$	(252,880)	\$	(239,829)	\$	(283,680)	\$	(292,300)
Full-time Equivalents (FTEs)		2.0		2.0		2.0		2.0		2.5		2.0

Division: Information Technology (133)

Manager: Jim Erickson

Areas of Responsibility. The Information Technology Division provides information system support, networking support and application development for all City departments. It also coordinates the City's use of information technology through long-range planning, policy development and facilitates communication between the City and its citizens through development of the website and other information resources or tools.

	2019 Budget		2019 Actual		2020 Budget		2020 Actual		2021 Budget		2022 Budget	
Revenues												
41 - Taxes	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
42 - Special Assessments		-		-		-		-		-		-
43 - Licenses and Permits		-		-		-		-		-		-
44 - Intergovernmental		-		-		-		-		-		-
45 - Charges for Services		-		-		-		-		-		-
46 - Fines and Forfeitures		-		-		-		-		-		-
47 - Miscellaneous		-		-		-		-		-		-
49 - Other Financing Sources		-		-		-		-		-		-
Total Revenues	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Expenditures												
61 - Personnel Services	\$	323,700	\$	334,601	\$	342,900	\$	341,714	\$	354,000	\$	368,400
62 - Supplies		2,550		8,339		4,150		6,685		5,150		5,100
63 - Other Services & Charges		170,475		196,952		238,500		213,747		265,430		274,200
70 - Capital Outlay		-		-		-		-		-		-
80 - Debt Service		-		-		-		-		-		-
99 - Other Financing Uses		-		-		-		-		-		-
Total Expenditures	\$	496,725	\$	539,892	\$	585,550	\$	562,146	\$	624,580	\$	647,700
Net Property Tax Supported	\$	(496,725)	\$	(539,892)	\$	(585,550)	\$	(562,146)	\$	(624,580)	\$	(647,700)
Full-time Equivalents (FTEs)		3.0		3.0		3.0		3.0		3.0		3.0

Division: Elections (136)

Manager: Melissa Moore

Areas of Responsibility. The Elections Division administers elections and works to minimize any delays experienced by voters. It also serves as an important impartial authority for encouraging voter registration, for recruiting and assigning election judges, assisting in the accuracy of the voting equipment, counting of ballots and the certification of elections results and petitions.

Revenues	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	-	-	-	14,193	-	-
45 - Charges for Services	-	-	-	20,458	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ 34,651	\$ -	\$ -
Expenditures						
61 - Personnel Services	\$ -	\$ -	\$ 83,500	\$ 67,714	\$ -	\$ 65,000
62 - Supplies	700	845	1,200	2,153	1,190	1,200
63 - Other Services & Charges	6,600	6,540	11,050	9,578	10,950	33,600
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 7,300	\$ 7,385	\$ 95,750	\$ 79,445	\$ 12,140	\$ 99,800
Net Property Tax Supported	\$ (7,300)	\$ (7,385)	\$ (95,750)	\$ (44,794)	\$ (12,140)	\$ (99,800)
Full-time Equivalents (FTEs)	0.0	0.0	0.0	0.0	0.0	0.0

Division: City Clerk/Records Management (City Clerk's Office) (138)

Manager: Melissa Moore

Areas of Responsibility. The City Clerk's Office supervises the City's records management program and document imaging system; Minnesota Government Data Practices Act compliance; and the Elections Division. It also maintains the City Code and City Charter, monitors local and state legislation, provide research and analysis services, draft city ordinances, resolutions, policies and procedures, and provide general information to public officials, general public and city personnel on various regulations. The City Clerk's Office also serves as the staff liaison to the City Charter Commission.

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
Revenues						
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	102,900	109,235	104,400	93,678	103,400	107,200
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	200	57	200	-	200	100
46 - Fines and Forfeitures	-	2,650	-	2,750	-	2,700
47 - Miscellaneous	62,000	66,391	52,000	30,645	39,390	35,000
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 165,100	\$ 178,333	\$ 156,600	\$ 127,073	\$ 142,990	\$ 145,000
Expenditures						
61 - Personnel Services	\$ 122,700	\$ 100,515	\$ 100,450	101,648	\$ 105,300	\$ 140,200
62 - Supplies	1,300	1,220	1,300	73	980	1,000
63 - Other Services & Charges	8,100	1,148	6,600	11,133	6,270	7,600
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 132,100	\$ 102,883	\$ 108,350	\$ 112,854	\$ 112,550	\$ 148,800
Net Property Tax Supported	\$ 33,000	\$ 75,451	\$ 48,250	\$ 14,219	\$ 30,440	\$ (3,800)
Full-time Equivalents (FTEs)	1.0	1.0	1.0	1.0	1.0	1.0

Department: Public Safety Summary

Director: Brian Weierke

Description. Established in 2018, the Public Safety Department supervises all public safety and emergency response activities and programs for the City. In addition to the Police Activity Fund (outlined in another section of the budget as a Special Revenue Fund), the department includes the following divisions:

- Police;
- Emergency Management; and
- Fire.

2021 Update. The Public Safety Department made significant progress on several of the goals and objectives outlined in the Adopted 2021 Budget.

- The department continued to build upon the recent Public Safety Department consolidation through a series of teambuilding exercises held with management staff for both the Police and Fire Divisions. Additionally, the department:
 - Made great progress with mental and physical wellness (e.g., exercise room, psychologist);
 - Enhance equipment and training for crowd control activities; and
 - Returned to regular training routines after the COVID-19 issues from 2020.
- Fire Division staff focused on a variety of priorities, including:
 - Recruitment of Paid-on-Call (POC) Firefighters; currently at 34 of the 40 authorized POCs.
 - Completed a live fire training exercise within the division;
 - Started to sign up and participate in “Fabric of the Community” events with Police Division staff; and
 - Stabilized fire inspection efforts.
- Police Division staff focused on a variety of priorities, including:
 - Stabilized Community Service Officer (CSOs) ranks; may need more attention in 2022; and
 - Improved Emergency Management efforts with the assignment of certain duties to the Administrative Sergeant.

2021 Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- The department will continue efforts to build trust within the community by being a larger part of the “fabric of this community.” Additionally, it will:
 - Maintain a high level of equipment readiness and training;

- Work to retain department staff and evaluate staffing levels to maintain current service level expectations;
- The Emergency Management Division will continue to expand emergency management capabilities and revise certain emergency management planning documents and strategies.
 - The Fire Division will continue efforts to hire the authorized 40 POC Firefighters and focus on succession planning for certain positions.
- The Police Division will:
 - Move towards more a crime analysis and data-driven programs; and
 - Consider the need for a social worker/mental health provider to assist with certain calls for service;

Public Safety Department Summary

	2019	2019	2020	2020	2021	2022
Revenues	Budget	Actual	Budget	Actual	Budget	Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	31,500	25,170	31,500	32,233	31,500	31,500
44 - Intergovernmental	578,100	691,371	568,900	773,885	705,900	931,700
45 - Charges for Services	363,000	406,388	361,300	331,283	344,800	282,500
46 - Fines and Forfeitures	700	230	700	150	700	1,000
47 - Miscellaneous	16,100	26,829	16,100	8,475	14,100	8,200
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 989,400	\$ 1,149,987	\$ 978,500	\$ 1,146,026	\$ 1,097,000	\$ 1,254,900
Expenditures						
61 - Personnel Services	\$ 7,285,870	\$ 7,089,009	\$ 7,501,100	\$ 7,371,655	\$ 7,812,700	\$ 8,173,300
62 - Supplies	346,200	331,932	312,200	254,352	298,480	294,300
63 - Other Services & Charges	665,030	668,300	755,060	750,116	860,830	805,000
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 8,297,100	\$ 8,089,241	\$ 8,568,360	\$ 8,376,123	\$ 8,972,010	\$ 9,272,600
Net Property Tax Supported	\$ (7,307,700)	\$ (6,939,255)	\$ (7,589,860)	\$ (7,230,097)	\$ (7,875,010)	\$ (8,017,700)
 Full-time Equivalents (FTEs)	 60.0	 60.1	 60.9	 60.9	 61.8	 61.8

Division: Police (211)

Manager: Ryan George

Areas of Responsibility. The Police Division promotes the safety of the City by partnering with the community to preserve life and protect property. It provides professional police services, including: law enforcement; crime investigation and prevention; apprehension of violators; and medical emergency response. The Police Division collaborates with the community through a school resources officer and other programs. Members of the Division also serve on various groups, such as the Anoka–Hennepin Narcotics and Violent Crimes Taskforce. In its efforts to address the needs of the City, the Police Division places an emphasis on community partnerships.

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
Revenues						
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	415,300	509,257	410,000	589,466	547,000	751,600
45 - Charges for Services	351,500	403,393	352,500	328,713	337,900	271,200
46 - Fines and Forfeitures	700	230	700	150	700	1,000
47 - Miscellaneous	14,800	24,774	14,800	8,425	12,800	7,300
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 782,300	\$ 937,654	\$ 778,000	\$ 926,754	\$ 898,400	\$ 1,031,100
Expenditures						
61 - Personnel Services	\$ 6,177,370	\$ 6,052,361	\$ 6,390,600	\$ 6,327,634	\$ 6,691,200	\$ 6,987,500
62 - Supplies	243,900	255,025	223,400	194,276	216,870	214,400
63 - Other Services & Charges	375,130	337,500	437,560	386,234	506,110	459,300
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 6,796,400	\$ 6,644,886	\$ 7,051,560	\$ 6,908,145	\$ 7,414,180	\$ 7,661,200
Net Property Tax Supported	\$ (6,014,100)	\$ (5,707,232)	\$ (6,273,560)	\$ (5,981,391)	\$ (6,515,780)	\$ (6,630,100)
Full-time Equivalents (FTEs)	54.0	54.1	54.9	54.9	55.8	55.8

Division: Emergency Management (215)

Manager: Brian Weierke

Areas of Responsibility. The Emergency Management Division plans and implements the response to local, regional and national emergencies on behalf of the City and in accordance with applicable guidelines or regulations. In addition to maintaining the Emergency Operations Center, the Division trains personnel for emergencies, supports a team of volunteer reserves and maintains the outdoor emergency warning sirens.

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
Revenues						
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	352	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ -	\$ 352	\$ -	\$ -	\$ -	\$ -
Expenditures						
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	6,200	1,891	6,300	2,723	5,240	3,500
63 - Other Services & Charges	12,500	13,454	11,800	7,999	11,080	11,100
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 18,700	\$ 15,345	\$ 18,100	\$ 10,723	\$ 16,320	\$ 14,600
Net Property Tax Supported	\$ (18,700)	\$ (14,993)	\$ (18,100)	\$ (10,723)	\$ (16,320)	\$ (14,600)
Full-time Equivalents (FTEs)	0.0	0.0	0.0	0.0	0.0	0.0

Division: Fire (219)

Manager: Vacant

Areas of Responsibility. The Fire Division provides emergency response and management for all hazards, including: fires, medical emergencies; rescues; and accidental releases of dangerous materials. It also conducts building and building plan inspections for fire code compliance. The Fire Division also supports a variety of community programs, such as the annual fire prevention training in local elementary schools. It offers 24-hour services through a team of full-time and paid-on-call firefighters. The Fire Division staff also serves on various interagency taskforces (e.g., Minnesota State Chemical Assessment Team for the North Metro). It operates two fire stations.

Revenues	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	31,500	25,170	31,500	32,233	31,500	31,500
44 - Intergovernmental	162,800	182,113	158,900	184,419	158,900	180,100
45 - Charges for Services	11,500	2,995	8,800	2,570	6,900	11,300
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	1,300	1,703	1,300	50	1,300	900
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 207,100	\$ 211,981	\$ 200,500	\$ 219,272	\$ 198,600	\$ 223,800
Expenditures						
61 - Personnel Services	\$ 1,108,500	\$ 1,036,649	\$ 1,110,500	\$ 1,044,021	\$ 1,121,500	\$ 1,185,800
62 - Supplies	96,100	75,016	82,500	57,352	76,370	76,400
63 - Other Services & Charges	277,400	317,346	305,700	355,883	343,640	334,600
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 1,482,000	\$ 1,429,011	\$ 1,498,700	\$ 1,457,255	\$ 1,541,510	\$ 1,596,800
Net Property Tax Supported	\$ (1,274,900)	\$ (1,217,030)	\$ (1,298,200)	\$ (1,237,983)	\$ (1,342,910)	\$ (1,373,000)
Full-time Equivalents (FTEs)	6.0	6.0	6.0	6.0	6.0	6.0

Department: Public Works Summary

Director: James Kosluchar

Description.

The Public Works Department is responsible for engineering, design and maintenance of City streets, sidewalks, parks, water, sanitary and storm water utility systems, City Hall and City Garage, and maintenance of equipment. Technical support in the form of surveys, drafting, research and utility location is provided by Engineering for the development of improvements plans, construction and safety programs for the City. The department includes the following divisions:

- Facilities Management;
- Engineering;
- Street Lighting;
- Parks Maintenance;
- Street Maintenance; and
- Fleet Services.

2021 Update. The Public Works Department made significant progress on several of the goals and objectives outlined in the Adopted 2021 Budget.

- The Facilities Management Division continues efforts to reduce utility usage at City facilities. It also replaced part-time custodian to support the Fridley Civic Campus.
- Engineering Division staff continued to manage a heavy workload, including delivery of the recently revised Streets Capital Investment Program. Division staff also participated in the planning efforts for various Anoka County projects, such as the roundabout planned at Gardena and Old Central Avenues and helped with the development of the Parks System Improvement Plan.
- Street Lighting Division staff continue to coordinate minor maintenance of traffic signals with Anoka County and focused on repairs and maintenance throughout the community.
- The Forestry Division continues its schedule with the Emerald Ash Borer (EAB) Mitigation Plan. It also shifted resources from certain contractual services to provide resources for an additional maintenance crew.
- The Park Maintenance Division participated in the development of the Parks System Improvement Plan. With the assistance of the Employee Resources Division, the City also adjusted the hourly wages for seasonal positions, which helped address recruitment challenges for the division.

- The Street Maintenance Division increased resurfacing activities to repair and restore various pavements throughout the City. The division also assisted with maintenance for on priority trail segments.
- The Fleet Services Division implemented a new vehicle leasing program through Enterprise Fleet Services and acquired the first electric vehicles for the City.

2022 Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- The Facilities Management Division will continue to prepare and implement detailed preventative maintenance schedule for City facilities. It will also seek opportunities to further collaborate with other division to both provide facilities maintenance expertise and reduce maintenance costs.
- The Engineering Division will continue to complete a greater than usual number of projects while working with various project partners, namely Anoka County and the Minnesota Department of Transportation, on their projects within the community. The division will also provide capital project support for efforts related to the Park System Improvement Plan.
- The Lighting Division plans to retrofit or abandon certain decorative street lighting on 57th Avenue and Osborne Road in addition to its regular maintenance activities.
- The Park Maintenance Division must continue efforts to recruit and retain seasonal employees and expand efforts to provide year-round sidewalk and trail access, including for non-City facilities. The division plans to continue work on the greenspace at or near the Fridley Civic Campus and further aid in the development of the Park System Improvement Plan.
- The Street Maintenance Division will address pavement deterioration through the additional budget authority provided by the City Council in 2021. It will also develop a pavement management plan for certain trails in the community.
- The Fleet Management Division plans to expand and optimize the vehicle leasing program. It will also focus on reducing vehicle idling and begin consideration of a vehicle pooling program among various departments.

Public Works Department Summary

	2019	2019	2020	2020	2021	2022
Revenues	Budget	Actual	Budget	Actual	Budget	Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	32,200	29,420	32,200	10,455	32,200	24,900
44 - Intergovernmental	456,400	505,805	387,600	466,045	348,500	446,500
45 - Charges for Services	364,900	376,397	366,200	415,207	372,000	410,200
46 - Fines and Forfeitures	-	281	-	-	-	-
47 - Miscellaneous	3,700	4,282	3,700	626	3,700	2,600
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 857,200	\$ 916,184	\$ 789,700	\$ 892,333	\$ 756,400	\$ 884,200
Expenditures						
61 - Personnel Services	\$ 2,395,000	\$ 2,309,744	\$ 2,422,050	\$ 2,413,675	\$ 2,493,000	\$ 2,603,700
62 - Supplies	461,200	462,028	453,900	373,214	432,840	425,400
63 - Other Services & Charges	1,080,900	914,514	945,200	869,534	1,121,030	1,123,100
70 - Capital Outlay	25,000	25,659	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 3,962,100	\$ 3,711,946	\$ 3,821,150	\$ 3,656,423	\$ 4,046,870	\$ 4,152,200
Net Property Tax Supported	\$ (3,104,900)	\$ (2,795,762)	\$ (3,031,450)	\$ (2,764,090)	\$ (3,290,470)	\$ (3,268,000)
Full-time Equivalents (FTEs)	24.3	24.3	23.3	23.3	23.4	23.4

Division: Facilities Management (311)

Manager: Jeff Jensen

Areas of Responsibility. The Facilities Management Division maintains the exteriors and interiors of the Fridley Civic Campus, Public Works Building and other City buildings, as assigned. It strives to maintain all City facilities in a manner that ensures safety and extends their useful life.

Revenues	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures						
61 - Personnel Services	\$ 233,300	\$ 198,663	\$ 219,000	\$ 222,714	\$ 268,500	\$ 291,800
62 - Supplies	28,700	28,036	36,600	40,430	42,900	44,400
63 - Other Services & Charges	350,300	250,593	251,100	309,476	278,450	293,600
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 612,300	\$ 477,292	\$ 506,700	\$ 572,619	\$ 589,850	\$ 629,800
Net Property Tax Supported	\$ (612,300)	\$ (477,292)	\$ (506,700)	\$ (572,619)	\$ (589,850)	\$ (629,800)
Full-time Equivalents (FTEs)	3.8	3.8	2.8	2.8	3.0	3.0

Division: Engineering (314)

Manager: Jon Lennander

Areas of Responsibility. The Engineering Division develops plans, sets specifications and determines estimates for capital improvement projects and programs. It also is responsible for the design and construction of streets, sanitary sewer collection systems, storm water facilities, and water treatment and distribution systems. The Engineering Division also maintains records on various projects in the City (i.e., "as-built"), and utility service locations. Also, the GIS Geographic Information System (GIS) functions are housed in the Engineering Division and maintain the mapping and graphics systems for the City.

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
Revenues						
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	32,200	29,420	32,200	10,455	32,200	24,900
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	364,300	373,976	365,600	413,772	371,400	410,100
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 396,500	\$ 403,395	\$ 397,800	\$ 424,227	\$ 403,600	\$ 435,000
Expenditures						
61 - Personnel Services	\$ 234,800	\$ 252,944	\$ 237,000	\$ 283,300	\$ 257,100	\$ 263,300
62 - Supplies	10,400	9,993	10,900	4,791	10,900	9,900
63 - Other Services & Charges	102,500	116,871	107,100	115,466	97,800	99,500
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 347,700	\$ 379,807	\$ 355,000	\$ 403,557	\$ 365,800	\$ 372,700
Net Property Tax Supported	\$ 48,800	\$ 23,588	\$ 42,800	\$ 20,670	\$ 37,800	\$ 62,300
Full-time Equivalents (FTEs)	2.1	2.1	2.1	2.1	2.1	2.1

Division: Forestry (315)

Manager: Jeff Jensen

Areas of Responsibility. The Forestry Division provides for the health of the trees and other foliage of the City. Generally, it provides for maintenance of trees located in parks, streets and other areas either owned or operated by the City, including removal, replacement, planting, trimming and inspection services. The Forestry Division also provides for the removal and replacement of private trees consistent with tree replacement programming.

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
Revenues						
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	14,000	18,027	-	9,973	-	-
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 14,000	\$ 18,027	\$ -	\$ 9,973	\$ -	\$ -
Expenditures						
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	6,600	15,928	15,600	13,957	16,100	16,100
63 - Other Services & Charges	68,800	51,594	61,300	48,428	51,800	53,800
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 75,400	\$ 67,522	\$ 76,900	\$ 62,385	\$ 67,900	\$ 69,900
Net Property Tax Supported	\$ (61,400)	\$ (49,494)	\$ (76,900)	\$ (52,412)	\$ (67,900)	\$ (69,900)
Full-time Equivalents (FTEs)	0.0	0.0	0.0	0.0	0.0	0.0

Division: Park Maintenance (316)

Manager: Jeff Jensen

Areas of Responsibility. The Park Maintenance Division plans, designs, constructs and maintains both the active and passive areas of the Park System in coordination with the Parks and Recreation Division. It also supports the activities of the Parks and Recreation Commission and assists with community celebrations and festivals.

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
Revenues						
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	-	7,871	-	486	-	-
45 - Charges for Services	500	2,421	500	1,435	500	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	500	-	500	-	500	1,500
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 1,000	\$ 10,292	\$ 1,000	\$ 1,921	\$ 1,000	\$ 1,500
Expenditures						
61 - Personnel Services	\$ 713,700	\$ 660,839	\$ 722,200	\$ 649,114	\$ 718,700	\$ 746,000
62 - Supplies	120,100	94,774	117,700	81,055	104,600	100,600
63 - Other Services & Charges	140,900	138,104	122,700	103,950	132,080	123,800
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 974,700	\$ 893,718	\$ 962,600	\$ 834,120	\$ 955,380	\$ 970,400
Net Property Tax Supported	\$ (973,700)	\$ (883,426)	\$ (961,600)	\$ (832,199)	\$ (954,380)	\$ (968,900)
Full-time Equivalents (FTEs)	5.8	5.8	5.8	5.8	5.8	5.8

Division: Street Lighting (317)

Manager: Jeff Jensen

Areas of Responsibility. The Lighting Division maintains the overhead lighting throughout the City, including all park lights, streetlights, traffic signals and other lighting services.

Revenues	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures						
61 - Personnel Services	\$ 27,300	\$ 27,101	\$ 28,000	\$ 27,445	\$ 17,300	\$ 18,000
62 - Supplies	6,500	276	6,600	14,500	6,500	6,500
63 - Other Services & Charges	220,000	198,087	224,000	178,741	205,000	200,000
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 253,800	\$ 225,464	\$ 258,600	\$ 220,686	\$ 228,800	\$ 224,500
Net Property Tax Supported	\$ (253,800)	\$ (225,464)	\$ (258,600)	\$ (220,686)	\$ (228,800)	\$ (224,500)
Full-time Equivalents (FTEs)	0.3	0.3	0.3	0.3	0.2	0.2

Division: Street Maintenance (318)

Manager: Jeff Jensen

Areas of Responsibility. The Street Maintenance Division performs the necessary tasks to reduce the depreciation and wear of City streets. It also strives to maintain the desirable standards of appearance, serviceability and safety, which includes street sweeping, repair of street surfaces, and snow and/or ice prevention and removal.

Revenues	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	442,400	479,907	387,600	455,586	348,500	446,500
45 - Charges for Services	100	-	100	-	100	100
46 - Fines and Forfeitures	-	281	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 442,500	\$ 480,188	\$ 387,700	\$ 455,586	\$ 348,600	\$ 446,600
Expenditures						
61 - Personnel Services	\$ 809,000	\$ 800,074	\$ 817,800	\$ 840,534	\$ 860,000	\$ 873,800
62 - Supplies	260,000	285,281	233,100	201,979	229,940	228,900
63 - Other Services & Charges	77,600	80,467	90,500	97,605	333,550	339,300
70 - Capital Outlay	25,000	25,659	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 1,171,600	\$ 1,191,481	\$ 1,141,400	\$ 1,140,118	\$ 1,423,490	\$ 1,442,000
Net Property Tax Supported	\$ (729,100)	\$ (711,294)	\$ (753,700)	\$ (684,532)	\$ (1,074,890)	\$ (995,400)
Full-time Equivalents (FTEs)	8.5	8.5	8.5	8.5	8.7	8.7

Division: Fleet Services (319)

Manager: Mark Foster

Areas of Responsibility. The Fleet Services Division provides for the maintenance and upkeep of all City-owned equipment and vehicles, including dump trucks, fire trucks, lawnmowers, passenger vehicles, pick-up trucks, squad cars and sport utility vehicles. It may also refer certain activities and repairs to external organizations, as need or required by warranty.

	2019		2019		2020		2020		2021		2022	
Revenues	Budget		Actual		Budget		Actual		Budget		Budget	
41 - Taxes	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
42 - Special Assessments		-		-		-		-		-		-
43 - Licenses and Permits		-		-		-		-		-		-
44 - Intergovernmental		-		-		-		-		-		-
45 - Charges for Services		-		-		-		-		-		-
46 - Fines and Forfeitures		-		-		-		-		-		-
47 - Miscellaneous		3,200		4,282		3,200		626		3,200		1,100
49 - Other Financing Sources		-		-		-		-		-		-
Total Revenues	\$	3,200	\$	4,282	\$	3,200	\$	626	\$	3,200	\$	1,100
Expenditures												
61 - Personnel Services	\$	376,900	\$	370,123	\$	398,050	\$	390,568	\$	371,400	\$	410,800
62 - Supplies		28,900		27,741		33,400		16,502		21,900		19,000
63 - Other Services & Charges		120,800		78,798		88,500		15,868		22,350		13,100
70 - Capital Outlay		-		-		-		-		-		-
80 - Debt Service		-		-		-		-		-		-
99 - Other Financing Uses		-		-		-		-		-		-
Total Expenditures	\$	526,600	\$	476,662	\$	519,950	\$	422,938	\$	415,650	\$	442,900
Net Property Tax Supported	\$	(523,400)	\$	(472,381)	\$	(516,750)	\$	(422,312)	\$	(412,450)	\$	(441,800)
Full-time Equivalents (FTEs)												
		3.8		3.8		3.8		3.8		3.6		3.6

Department: Community Services

Director: Mike Maher

Description. Recreation engages the community in a variety of year-round activities and events. In addition to supervising the Springbrook Nature Center (outlined in another section of the budget as a Special Revenue Fund), the department includes the following divisions:

- Parks and Recreation.

2021 Update. The Community Services Department made significant progress on several of the goals and objectives outlined in the Adopted 2021 Budget.

- The City Council, upon the recommendation of the City Manager, authorized the reorganization of the City Management and Community Services Departments, which reassigned the Communication and Engagement Division and the Employee Resources Divisions to from the latter to the former. As such, the Community Services Department will be comprised of two divisions 1) Parks and Recreation (supported by the General Fund) and 2) the Springbrook Nature Center (supported by the Springbrook Nature Center Special Revenue Fund).
- Parks and Recreation Division staff focused on a variety of priorities, including:
 - The “Rec and Roll” program held 64 pop-up programs in neighborhood parks;
 - A successful summer concert series utilized the Fridley Civic Campus for engaging community programming;
 - Staff played a key role in gathering public input on concepts for the Park System Improvement Plan; and
 - The division successfully resumed the “ROCKS” summer program after cancellation in 2020 due to the COVID–19 pandemic.

2022 Other Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- The Parks and Recreation Division will:
 - Continue to respond to the shift in programming due to the outbreak of COVID–19 and the associated challenges;
 - Better align the budget to support the recent City reorganization, most notably the movement of community engagement program expenditures from the Community Services Department to the City Management Department;
 - Plan for additional budget authority related to the Park System Improvement Plan, especially as the City completes park improvements (i.e., additional staff and equipment may be needed to expand programming and services); and

- Focus on refining processes and policies to allow for event sponsorships, recognition and memorial opportunities, and a more customer-oriented facility rental experience.
- Additionally, program enrollments continue to trend positively, indicating that shelter rentals and program enrollments have capacity to return to pre-pandemic levels, assuming continued abatement of the COVID-19 pandemic.

Community Services Department Summary

	2019	2019	2020	2020	2021	2022
Revenues	Budget	Actual	Budget	Actual	Budget	Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	-	750	-	-	-	-
45 - Charges for Services	182,200	152,751	176,400	22,097	105,800	159,500
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	11,400	1,974	7,400	5,025	4,400	2,300
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 193,600	\$ 155,475	\$ 183,800	\$ 27,122	\$ 110,200	\$ 161,800
Expenditures						
61 - Personnel Services	\$ 451,900	\$ 404,510	\$ 567,000	\$ 447,754	\$ 567,200	\$ 627,100
62 - Supplies	56,000	60,414	60,730	12,191	54,690	55,100
63 - Other Services & Charges	217,200	152,913	226,070	57,941	157,300	148,000
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 725,100	\$ 617,836	\$ 853,800	\$ 517,887	\$ 779,190	\$ 830,200
Net Property Tax Supported	\$ (531,500)	\$ (462,362)	\$ (670,000)	\$ (490,764)	\$ (668,990)	\$ (668,400)
Full-time Equivalents (FTEs)	5.5	5.0	5.9	5.9	6.0	5.8

Division: Parks and Recreation (410)

Manager: Margo Numedahl

Areas of Responsibility. The Parks and Recreation Division provides a wide variety of year-round leisure activities, which contribute toward the physical, social and emotional well-being of participants of all ages. It provides programs in the following areas: instructional recreation activities; competitive athletic leagues; fitness activities; special events; cultural arts; and outings. Beginning in 2020, this Parks and Recreation Division ceased operation of a Senior Center.

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
Revenues						
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	-	750	-	-	-	-
45 - Charges for Services	182,200	152,751	176,400	22,097	105,800	159,500
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	11,400	1,974	7,400	5,025	4,400	2,300
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 193,600	\$ 155,475	\$ 183,800	\$ 27,122	\$ 110,200	\$ 161,800
Expenditures						
61 - Personnel Services	\$ 451,900	\$ 404,510	\$ 567,000	\$ 447,754	\$ 567,200	\$ 627,100
62 - Supplies	56,000	60,414	60,730	12,191	54,690	55,100
63 - Other Services & Charges	217,200	152,913	226,070	57,941	157,300	148,000
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 725,100	\$ 617,836	\$ 853,800	\$ 517,887	\$ 779,190	\$ 830,200
Net Property Tax Supported	\$ (531,500)	\$ (462,362)	\$ (670,000)	\$ (490,764)	\$ (668,990)	\$ (668,400)
Full-time Equivalents (FTEs)	5.5	5.0	5.9	5.9	6.0	5.8

Department: Community Development

Director: Scott Hickok

Description. The Community Development Department coordinates and plans for all the different real estate developments in the City including: commercial; industrial; and residential (both single family and multi-family homes). The department promotes commercial and industrial development to expand the job base with livable wage employment opportunities and to increase the tax base. In addition to serving as the primary staff liaison to the Housing and Redevelopment Authority (HRA), the department includes the following divisions:

- Building Inspections;
- Planning; and
- Rental Inspections.

2021 Update. The Community Development Department made significant progress on several of the goals and objectives outlined in the Adopted 2021 Budget.

- With about \$78 million in new development value as of July 1 (compared to \$98 million at year-end last year), the building Inspections Division managed another strong year of development activity. The rapid pace of development, however, delayed planned software integrations. As such, the transition to paperless plan review and permitting software will now occur in 2022. The division also hired a temporary staff member to assist with plan review and inspection activities.
- The Planning Division backfilled for the part-time, Planner position vacancy created when the previous incumbent was promoted to Planning Manager. The City Council also formally approved the 2040 Comprehensive Plan, and it has already guided certain development activities. The division recently expanded use of its permitting software to include the Engineering Division.
- The Rental Inspections Division backfilled for the Rental Inspector vacancy created when the previous incumbent was promoted to Rental Inspections Manager.

2022 Other Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- The Building Inspection Division will continue to respond to an increase demand for inspection and plan review services. The Proposed 2022 Budget includes an additional \$18,000 for contracted building inspection and plan review staff.
- The Planning Division will continue efforts to expand the use of its online permitting software to other divisions, most notably Building and Rental Inspections.
- The Rental Inspection Division continues to identify additional training opportunities to further refine their inspection practices.

Community Development Department Summary

	2019	2019	2020	2020	2021	2022
Revenues	Budget	Actual	Budget	Actual	Budget	Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	17,500	16,357	19,100	33,262	30,200	22,900
43 - Licenses and Permits	954,715	1,073,907	868,200	1,165,606	867,000	1,020,400
44 - Intergovernmental	-	2,937	-	300	-	-
45 - Charges for Services	118,400	164,887	107,700	148,267	137,700	131,500
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	64	-	279	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 1,090,615	\$ 1,258,153	\$ 995,000	\$ 1,347,714	\$ 1,034,900	\$ 1,174,800
Expenditures						
61 - Personnel Services	\$ 1,023,800	\$ 989,583	\$ 1,056,200	\$ 904,856	\$ 1,074,400	\$ 1,106,600
62 - Supplies	13,200	11,610	13,500	7,507	12,540	14,200
63 - Other Services & Charges	313,300	234,950	274,120	288,589	290,870	368,300
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 1,350,300	\$ 1,236,143	\$ 1,343,820	\$ 1,200,953	\$ 1,377,810	\$ 1,489,100
Net Property Tax Supported	\$ (259,685)	\$ 22,009	\$ (348,820)	\$ 146,761	\$ (342,910)	\$ (314,300)
Full-time Equivalents (FTEs)	9.5	9.5	9.5	9.5	9.5	9.5

Division: Building Inspections (511)

Manager: Tony DeForge

Areas of Responsibility. The Building Inspections Division enforces the building code and applicable ordinances within the City in order to prevent health and safety hazards. It also provides applicable information to homeowners and businesses and reviews building plans and provides coordination of inspections.

Revenues	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	775,815	901,893	688,300	988,812	687,100	839,500
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	56,800	94,033	56,800	91,564	56,800	75,500
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	64	-	279	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 832,615	\$ 995,990	\$ 745,100	\$ 1,080,655	\$ 743,900	\$ 915,000
Expenditures						
61 - Personnel Services	\$ 317,800	\$ 299,361	\$ 330,800	\$ 311,549	\$ 329,200	\$ 342,200
62 - Supplies	5,200	3,384	5,280	3,524	4,500	6,100
63 - Other Services & Charges	114,600	81,363	114,840	88,059	115,650	133,600
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 437,600	\$ 384,108	\$ 450,920	\$ 403,132	\$ 449,350	\$ 481,900
Net Property Tax Supported	\$ 395,015	\$ 611,882	\$ 294,180	\$ 677,523	\$ 294,550	\$ 433,100
Full-time Equivalents (FTEs)	3.0	3.0	3.0	3.0	3.0	3.0

Division: Planning (512)

Manager: Stacy Stromberg

Areas of Responsibility. The Planning Division oversees all land development activities and efforts in the City in compliance with the Comprehensive Plan. It also maintains compliance with ordinances related to public nuisances, subdivisions and zoning. The Planning Division serves as the liaison to the Planning Commission and the Environmental Quality and Energy Commission. It is also responsible for the administration of the various waste reduction programs provided by the City and partnering agencies.

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
Revenues						
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	17,500	16,357	19,100	33,262	30,200	22,900
43 - Licenses and Permits	14,900	4,800	14,900	4,750	14,900	5,900
44 - Intergovernmental	-	2,937	-	300	-	-
45 - Charges for Services	41,600	49,524	30,900	49,294	60,900	39,500
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 74,000	\$ 73,618	\$ 64,900	\$ 87,606	\$ 106,000	\$ 68,300
Expenditures						
61 - Personnel Services	\$ 487,200	\$ 469,044	\$ 508,700	\$ 432,744	\$ 525,200	\$ 531,900
62 - Supplies	3,700	5,437	4,490	2,685	5,250	5,200
63 - Other Services & Charges	184,100	149,234	152,330	197,851	168,410	226,600
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 675,000	\$ 623,715	\$ 665,520	\$ 633,280	\$ 698,860	\$ 763,700
Net Property Tax Supported	\$ (601,000)	\$ (550,097)	\$ (600,620)	\$ (545,673)	\$ (592,860)	\$ (695,400)
Full-time Equivalents (FTEs)	4.4	4.4	4.4	4.4	4.4	4.4

Division: Rental Inspections (514)

Manager: Mary Dooher

Areas of Responsibility. The Rental Inspections Division provides for the systematic inspection and licensing of all rental units located in the City. In doing so, it protects the health, safety and well-being of the Fridley community, and preserves valuable housing stock for current and future residents.

Revenues	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	164,000	167,214	165,000	172,044	165,000	175,000
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	20,000	21,331	20,000	7,409	20,000	16,500
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 184,000	\$ 188,545	\$ 185,000	\$ 179,453	\$ 185,000	\$ 191,500
Expenditures						
61 - Personnel Services	\$ 218,800	\$ 221,178	\$ 216,700	\$ 160,564	\$ 220,000	\$ 232,500
62 - Supplies	4,300	2,789	3,730	1,298	2,790	2,900
63 - Other Services & Charges	14,600	4,353	6,950	2,680	6,810	8,100
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 237,700	\$ 228,320	\$ 227,380	\$ 164,542	\$ 229,600	\$ 243,500
Net Property Tax Supported	\$ (53,700)	\$ (39,776)	\$ (42,380)	\$ 14,911	\$ (44,600)	\$ (52,000)
Full-time Equivalents (FTEs)	2.1	2.1	2.1	2.1	2.1	2.1



SPECIAL REVENUE FUNDS

This section of the Proposed 2022 Budget provides information regarding the following departments and their respective divisions as supported by Special Revenue Funds:

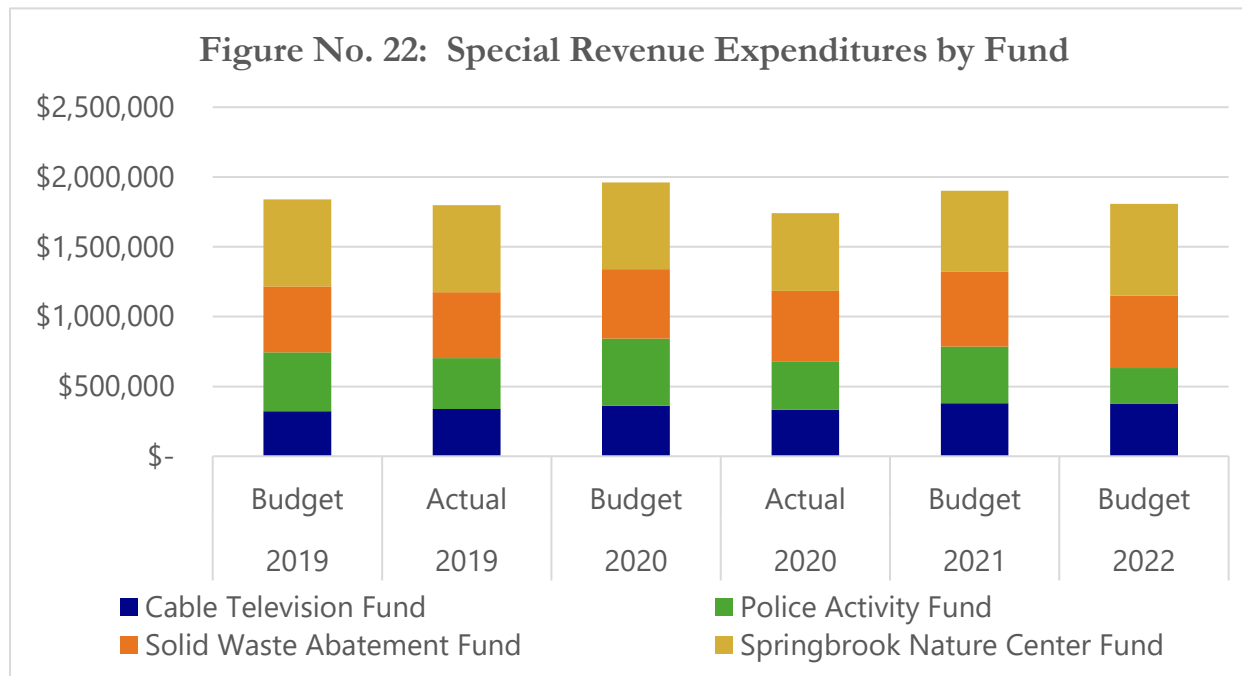
- Summary;
- Cable Television Fund;
- Solid Water Abatement (i.e., Recycling) Fund;
- Police Activity Fund; and
- Springbrook Nature Center Fund.

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Summary

Special Revenue Funds are designed to account for the activities of a specific revenue source and are legally restricted for a specific purpose. At present, the City maintains budgeted funds for Cable Television, Solid Waste Abatement (i.e., recycling), Police Activity and the Springbrook Nature Center (SNC). The City budgets for these funds in a similar manner to the General Fund.

The Proposed 2022 Budget assumes a total of \$1,807,800 in Special Revenue Fund expenditures, a decrease of about \$94,500 or 5%, compared to the Adopted 2021 Budget. Generally, this decrease may be attributed to the Police Activity Fund, through which the City administers a pass-thru "Toward Zero Deaths" grant on behalf of the County. Per the grant agreement, the City would only administer the grant for a three-year period ending in 2021. As such, Police Activity Fund expenditures will decrease by about \$149,400 or 37%. Along with this decrease, the Proposed 2022 Budget also includes about \$79,600 in additional expenditures for the SNC Fund, as part of a financial plan to provide approximately \$204,300 of additional budget authority over a five-year period, to address certain operating needs and deferred maintenance. These costs will be primarily supported through 8% annual SNC Property Tax Levy increase over the same period. It is important to note that each of these funds, except for Solid Waste Abatement, supports an Administrative Charge levied by the General Fund to support fund administration and operations.



Fund: Cable Television (225)

Department: Community Services and Employee Relations
Division: Communications and Engagement

City Manager: Wally Wysopal
Manager: Luke Cardona

Areas of Responsibility. The Cable TV Fund supports the Fridley Municipal Television Channel 17, website and social media programming as well as programming for Public Access Channel 15. All regular City Council meetings are broadcast live and for playback on Channel 17. Staff produce more than 90 programs a year. The Cable TV Fund also provides equipment necessary for the operations of Channel 17.

Revenues	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	293,300	263,794	264,000	257,032	255,400	251,900
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	700	-	700	-	28,900	31,600
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	14,500	38,573	14,700	39,000	14,900	13,400
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 308,500	\$ 302,367	\$ 279,400	\$ 296,032	\$ 299,200	\$ 296,900
Expenditures						
61 - Personnel Services	\$ 182,300	\$ 184,557	\$ 193,100	\$ 195,193	\$ 204,000	\$ 215,100
62 - Supplies	16,500	5,917	22,000	8,251	21,100	22,100
63 - Other Services & Charges	123,800	148,514	145,680	130,411	154,210	139,500
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 322,600	\$ 338,988	\$ 360,780	\$ 333,855	\$ 379,310	\$ 376,700
Net Fund Balance Supported	\$ (14,100)	\$ (36,621)	\$ (81,380)	\$ (37,823)	\$ (80,110)	\$ (79,800)
Fund Balance	\$ 1,305,203	\$ 1,268,581	\$ 1,187,201	\$ 1,230,758	\$ 1,150,648	\$ 1,070,848
Full-time Equivalents (FTEs)	2.0	2.0	2.0	2.0	2.0	2.0

Fund: Solid Waste Abatement (237)

Department: Community Development

Division: Recycling

Director: Scott Hickok

Coordinator: Rachel Workin

Areas of Responsibility. Established in 1991, the Solid Waste Abatement Fund supports various activities, including: curbside recycling; drop-off events to eliminate electronics and appliances; and marketing and educational activities. Generally, the Fund seeks to reduce or prevent items from entering the waste stream that may be handled in some other form or fashion.

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
Revenues						
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	126,800	131,787	126,970	131,884	126,970	129,900
45 - Charges for Services	342,400	340,801	369,400	366,996	419,600	384,800
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	3,500	1,732	3,500	2,843	3,900	5,700
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 472,700	\$ 474,320	\$ 499,870	\$ 501,722	\$ 550,470	\$ 520,400
Expenditures						
61 - Personnel Services	\$ 49,100	\$ 48,550	\$ 54,700	\$ 49,311	\$ 57,600	\$ 60,400
62 - Supplies	18,200	17,529	5,300	6,606	2,550	2,600
63 - Other Services & Charges	405,200	407,220	437,700	447,892	478,620	453,700
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 472,500	\$ 473,299	\$ 497,700	\$ 503,809	\$ 538,770	\$ 516,700
Net Fund Balance Supported	\$ 200	\$ 1,022	\$ 2,170	\$ (2,086)	\$ 11,700	\$ 3,700
Fund Balance	\$ 90,355	\$ 91,375	\$ 93,545	\$ 89,289	\$ 100,989	\$ 104,689
Full-time Equivalents (FTEs)	0.5	0.5	0.5	0.5	0.5	0.5

Fund: Police Activity (260)

Department: Public Safety

Division: Police

Director: Brian Weierke

Manager: Ryan George

Areas of Responsibility. The Police Activity Fund receives grants and intergovernmental aids designed to support public safety activities. In most cases, the grants are provided on a reimbursement basis. However, in some situations, funds are provided in advance and expended on specific activities or projects. The Police Activity Fund supports the Public Safety Data System (PSDS) System, a county-wide data sharing service for public safety agencies. The City physically houses the personnel associated with the PSDS System.

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
Revenues						
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	429,000	366,613	481,500	350,598	405,320	255,900
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 429,000	\$ 366,613	\$ 481,500	\$ 350,598	\$ 405,320	\$ 255,900
Expenditures						
61 - Personnel Services	\$ 134,100	\$ 134,343	\$ 140,100	\$ 140,929	\$ 146,800	\$ 151,200
62 - Supplies	5,400	4,153	5,500	293	5,450	4,200
63 - Other Services & Charges	281,100	224,628	336,700	206,051	253,070	100,500
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 420,600	\$ 363,123	\$ 482,300	\$ 347,273	\$ 405,320	\$ 255,900
Net Fund Balance Supported	\$ 8,400	\$ 3,490	\$ (800)	\$ 3,325	\$ -	\$ -
Fund Balance	\$ 9,671	\$ 13,160	\$ 13,960	\$ 16,485	\$ 16,485	\$ 16,485
Full-time Equivalents (FTEs)	1.0	1.0	1.0	1.0	1.0	1.0

Fund: Springbrook Nature (270)

Department: Community Services and Employee Relations
 Division: Springbrook Nature Center

Director: Mike Maher
 Manager: Tara Rogness

Areas of Responsibility. The Springbrook Nature Center (SNC) Fund supports activities and programs related to the Springbrook Nature Center, a premier park and open space reserve. The fund also supports the maintenance and operation of the Interpretive Center, a multi-use facility that provides natural resources programming and classroom space. The SNC partners with local school districts and non-profits to provide a variety of educational opportunities. The entire park area may be explored by the general public.

	2019	2019	2020	2020	2021	2022
Revenues	Budget	Actual	Budget	Actual	Budget	Budget
41 - Taxes	\$ 392,497	\$ 387,578	\$ 412,107	\$ 411,474	\$ 414,400	\$ 460,400
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	-	14,495	-	20,381	-	-
45 - Charges for Services	164,000	164,337	151,400	37,192	90,800	151,400
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	91,000	95,450	69,500	27,713	41,700	47,100
49 - Other Financing Sources	-	-	-	4,165	-	-
Total Revenues	\$ 647,497	\$ 661,861	\$ 633,007	\$ 500,925	\$ 546,900	\$ 658,900
Expenditures						
61 - Personnel Services	\$ 445,900	\$ 438,368	\$ 468,100	\$ 432,417	\$ 478,000	\$ 523,800
62 - Supplies	45,600	47,681	43,110	44,965	25,800	37,000
63 - Other Services & Charges	81,700	88,094	109,610	79,730	75,100	97,700
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	50,000	50,000	-	-	-	-
Total Expenditures	\$ 623,200	\$ 624,144	\$ 620,820	\$ 557,112	\$ 578,900	\$ 658,500
Net Fund Balance Supported	\$ 24,297	\$ 37,717	\$ 12,187	\$ (56,187)	\$ (32,000)	\$ 400
Fund Balance	\$ 221,062	\$ 258,548	\$ 270,735	\$ 202,361	\$ 170,361	\$ 170,761
Full-time Equivalents (FTEs)	4.7	4.7	4.7	4.7	4.8	5.6



CAPITAL PROJECT FUNDS

This section of the Proposed 2022 Budget provides information regarding the following funds and their respective divisions as supported by Enterprise Funds:

- Summary;
- Building Capital Projects Fund
- Street Capital Projects Fund;
- Parks Capital Projects Fund;
- Information Technology Capital Projects Fund; and
- Equipment Capital Projects Fund.

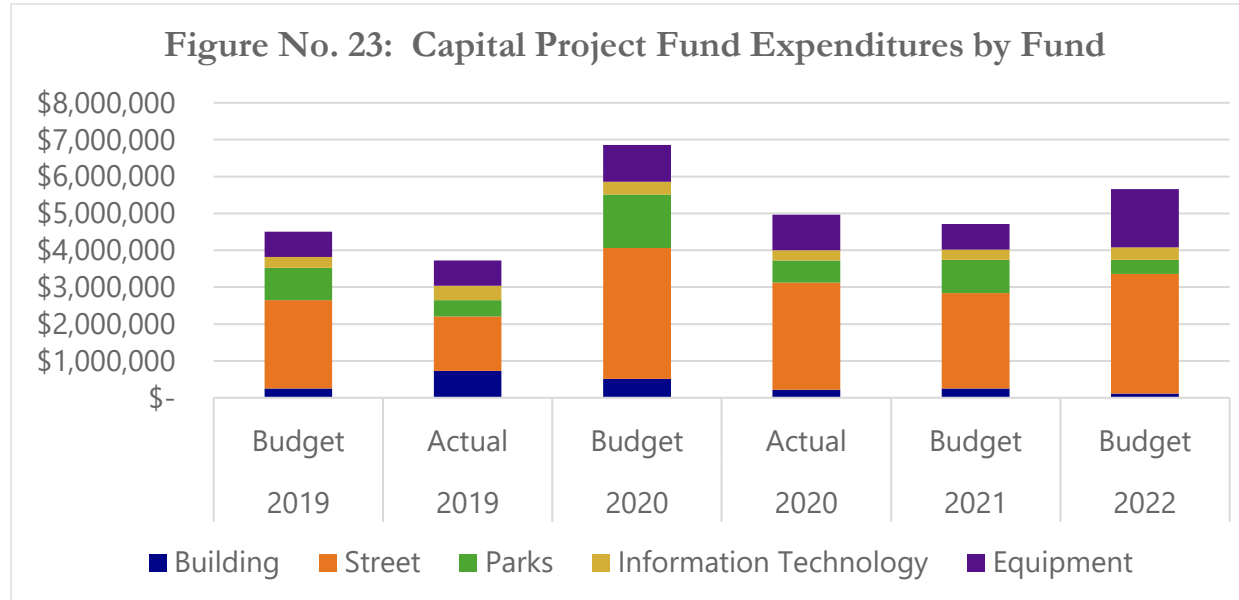
For additional information and analysis regarding the Adopted 2021 Budget for the Capital Projects Funds, please refer to Volume No. 3: Proposed 2022–2026 Capital Investment Program.

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Summary

Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Often these funds make use of fund balances to finance the sometimes–extraordinary cost of certain capital projects. At present, the City maintains budgeted funds for Buildings, Streets, Parks, Information Technology and Equipment.

The Proposed 2022 Budget includes a total of \$5,658,200 of Capital Projects Funds expenditures, an increase of about \$944,300, or about 20%, compared to the previous year. Generally, this increase may be attributed to planned capital projects in the Streets and Equipment Capital Projects Funds. For the Streets Capital Projects Fund, the City plans to complete four major capital projects with plans to spend \$3,244,800, resulting in a total increase in expenditures of \$654,700 or 25%. With respect to the Equipment Capital Projects Fund, the City plans to expend \$1,582,400, an increase of \$885,900 or about 127% compared to the previous year, largely due to the replacement of a Heavy Rescue Fire Engine. Apart from these increases, the Proposed 2022 Budget includes a year a reduced activity for the Parks Capital Projects Fund pending the adoption of a Park System Improvement Plan. Consistent with City Council guidance, the City may ultimately expend up to \$30,000,000 on park system related capital projects over a 10–year period beginning in 2023.



Fund: Building Capital Projects (405)

Department: Public Works

Director: James Kosluchar

The Building Capital Projects Fund accounts for funds accumulated for the acquisition, construction, improvement and/or major repairs of public buildings, including: the Fridley Civic Campus (i.e., City Hall, Police Station, Fire Station No. 1); the Public Works Building; and other municipal buildings that may not be otherwise supported by other Capital Project Funds. The City may also use the fund to finance the acquisition of real estate for the City and its component units.

Revenues	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	-	-	20,000	20,000	20,000	20,000
45 - Charges for Services	-	-	-	70,588	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	40,000	152,901	40,000	-	30,000	30,000
49 - Other Financing Sources	31,000	500	32,000	-	32,000	32,000
Total Revenues	\$ 71,000	\$ 153,401	\$ 92,000	\$ 90,588	\$ 82,000	\$ 82,000
Expenditures						
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	-	-	-	-	-	-
63 - Other Services & Charges	-	4,475	-	2,382	-	110,000
70 - Capital Outlay	250,000	721,700	516,500	211,911	250,000	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 250,000	\$ 726,175	\$ 516,500	\$ 214,293	\$ 250,000	\$ 110,000
Net Fund Balance Supported	\$ (179,000)	\$ (572,775)	\$ (424,500)	\$ (123,705)	\$ (168,000)	\$ (28,000)
Fund Balance	\$ 2,553,661	\$ 2,159,886	\$ 1,750,386	\$ 2,036,181	\$ 1,868,181	\$ 1,840,181
Full-time Equivalents (FTEs)	0.0	0.0	0.0	0.0	0.0	0.0

Fund: Streets Capital Projects (406)

Department: Public Works

Director: James Kosluchar

The Street Capital Projects Fund accounts for funds accumulated for the acquisition, construction, improvement and/or major repairs of transportation infrastructure, including: curb and gutter; bridges; sidewalks; streets; streetlights; traffic signals and signage; and trails. The City may expend funds on such facilities under its jurisdiction or in partnership with an area agency controlling similar assets within the City.

Revenues	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	110,000	304,737	1,490,000	690,723	417,450	613,000
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	896,000	870,477	1,470,000	2,735,931	1,525,000	2,444,000
45 - Charges for Services	-	331,184	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	5,000	40,971	25,000	36,811	25,000	25,000
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 1,011,000	\$ 1,547,370	\$ 2,985,000	\$ 3,463,464	\$ 1,967,450	\$ 3,082,000
Expenditures						
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	-	-	-	-	-	-
63 - Other Services & Charges	490,000	306,094	258,000	138,818	205,000	135,000
70 - Capital Outlay	1,810,000	1,075,413	3,185,000	2,672,612	2,284,000	3,006,000
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	98,200	98,200	98,200	98,200	101,100	103,800
Total Expenditures	\$ 2,398,200	\$ 1,479,707	\$ 3,541,200	\$ 2,909,630	\$ 2,590,100	\$ 3,244,800
Net Fund Balance Supported	\$ (1,387,200)	\$ 67,662	\$ (556,200)	\$ 553,834	\$ (622,650)	\$ (162,800)
Fund Balance	\$ 1,850,657	\$ 1,701,293	\$ 2,669,593	\$ 2,255,127	\$ 1,632,477	\$ 1,469,677
Full-time Equivalents (FTEs)	0.0	0.0	0.0	0.0	0.0	0.0

Fund: Parks Capital Projects (407)

Department: Public Works/Community Services and Employee Resources

Director: James Kosluchar/Mike Maher

The Parks Capital Projects Fund accounts for funds accumulated for the acquisition, construction, improvement and/or major repairs of parks and open spaces maintained by the City, including: community and neighborhood parks; playground and recreation equipment; recreation facilities; trails located in and around park units; and related activities.

Revenues	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	275,000	275,000	50,000	-	300,000	175,000
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	20,000	251,068	20,000	162,782	20,000	20,000
49 - Other Financing Sources	125,000	125,000	175,000	175,000	175,000	100,000
Total Revenues	\$ 420,000	\$ 651,068	\$ 245,000	\$ 337,782	\$ 495,000	\$ 295,000
Expenditures						
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	12,000	29,634	12,000	15,954	12,000	-
63 - Other Services & Charges	69,000	22,492	55,000	67,966	115,000	150,000
70 - Capital Outlay	795,000	393,427	1,390,000	515,034	775,000	240,000
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 876,000	\$ 445,553	\$ 1,457,000	\$ 598,954	\$ 902,000	\$ 390,000
Net Fund Balance Supported	\$ (456,000)	\$ 205,515	\$ (1,212,000)	\$ (261,171)	\$ (407,000)	\$ (95,000)
Fund Balance	\$ 1,830,309	\$ 2,016,824	\$ 1,043,309	\$ 1,755,653	\$ 1,348,653	\$ 1,253,653
Full-time Equivalents (FTEs)	0.0	0.0	0.0	0.0	0.0	0.0

Fund: Information Technology Capital Projects (409)

Department: Finance

Director: Daniel Tienter

The Information Technology (IT) Capital Projects Fund accounts for funds accumulated for the acquisition, expansion, improvement, replacement and/or major repairs of IT resources and systems, including: computers; enterprise-level or major software; networking equipment; servers; and other significant hardware. The IT Capital Projects Fund may not support ongoing IT costs or operations, such as licensing and maintenance fees.

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
Revenues						
41 - Taxes	\$ 55,913	\$ 55,913	\$ 57,300	\$ 58,700	\$ 63,400	\$ 68,500
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	72,400	72,400	212,000	200,000	200,000	200,000
45 - Charges for Services	-	2,500	-	2,550	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	1,500	10,908	2,000	4,700	2,000	2,000
49 - Other Financing Sources	-	-	-	24,147	-	-
Total Revenues	\$ 129,813	\$ 141,721	\$ 271,300	\$ 290,096	\$ 265,400	\$ 270,500
Expenditures						
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	122,000	227,584	205,000	144,235	-	73,000
63 - Other Services & Charges	41,000	6,298	29,000	54,203	254,700	183,000
70 - Capital Outlay	135,000	153,504	110,000	75,613	20,000	75,000
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 298,000	\$ 387,386	\$ 344,000	\$ 274,051	\$ 274,700	\$ 331,000
Net Fund Balance Supported	\$ (168,187)	\$ (245,665)	\$ (72,700)	\$ 16,045	\$ (9,300)	\$ (60,500)
Fund Balance	\$ 376,699	\$ 299,192	\$ 227,892	\$ 315,237	\$ 305,937	\$ 245,437
Full-time Equivalents (FTEs)	0.0	0.0	0.0	0.0	0.0	0.0

Fund: Equipment Capital Projects Fund (410)

Department: Finance

Director: Daniel Tienter

The Equipment Capital Projects Fund, also known as the Capital Equipment Program (CEP) accounts for funds accumulated for the acquisition, replacement and/or major repairs of larger or more expensive equipment, including: public works and public safety vehicles and equipment; parks and landscaping equipment; and other major equipment needs as determined by the City Manager and City Council.

Revenues	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	405,200	599,987	752,800	782,956	541,000	700,000
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	7,500	31,734	7,500	37,529	7,500	7,500
49 - Other Financing Sources	205,000	189,224	205,000	196,428	205,000	352,400
Total Revenues	\$ 617,700	\$ 820,945	\$ 965,300	\$ 1,016,913	\$ 753,500	\$ 1,059,900
Expenditures						
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	202,700	330,005	30,000	29,702	97,100	105,600
63 - Other Services & Charges	-	-	-	1,437	-	188,800
70 - Capital Outlay	477,000	351,948	967,000	937,347	600,000	1,288,000
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 679,700	\$ 681,953	\$ 997,000	\$ 968,486	\$ 697,100	\$ 1,582,400
Net Fund Balance Supported	\$ (62,000)	\$ 138,992	\$ (31,700)	\$ 48,427	\$ 56,400	\$ (522,500)
Fund Balance	\$ 727,958	\$ 928,950	\$ 909,450	\$ 977,377	\$ 1,033,777	\$ 511,277
Full-time Equivalents (FTEs)	0.0	0.0	0.0	0.0	0.0	0.0



ENTERPRISE FUNDS

This section of the Proposed 2022 Budget provides information regarding the following funds and their respective divisions as supported by Enterprise Funds:

- Summary;
- Water Utility Fund;
- Sanitary Sewer Utility Fund;
- Storm Water Utility Fund; and
- Municipal Liquor Fund.

For additional information and analysis regarding the various capital projects for the Enterprise Funds, please refer to Volume No. 3: Proposed 2022–2026 Capital Investment Program.

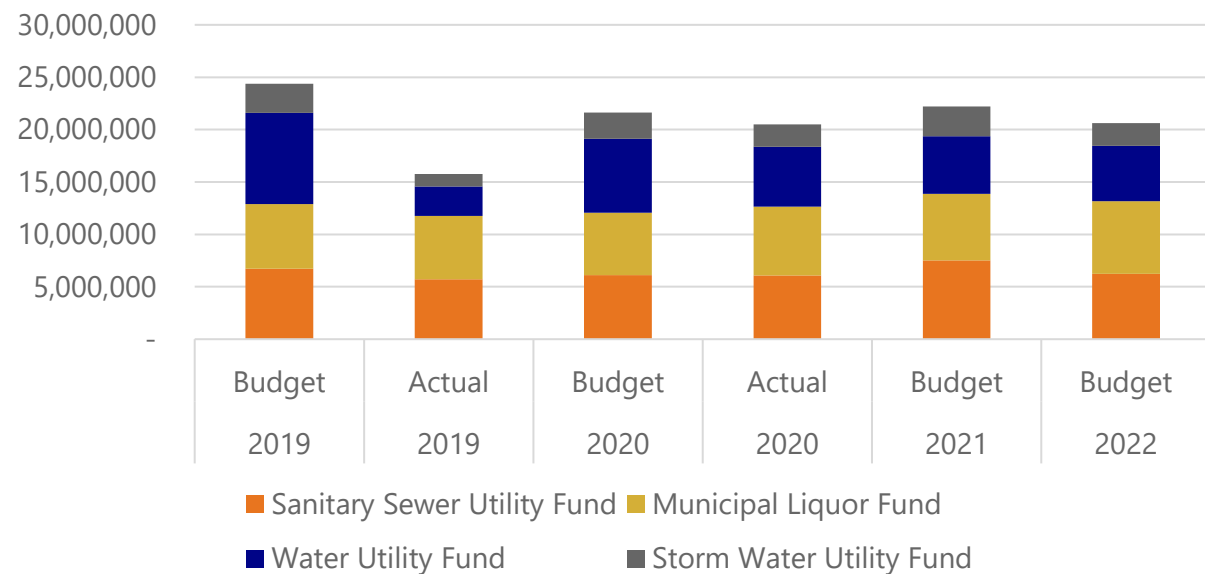
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Summary

Enterprise Funds are funds designed to account for proprietary activities in which fees or rates are charged to external users for goods or services. At present, the City maintains such funds for Water Utility, Sanitary Sewer Utility, Storm Water Utility and Municipal Liquor. For these funds, the City prepares a five-year budget projection for each fund and determine the appropriate fees and rates for end users. Additionally, the City regularly engages third-party consultants to review fund activities to ensure proper fund management and adequate financial resources. Ideally, these funds are self-sustaining, supporting both their operating and capital project needs.

The Proposed 2022 Budget includes a total of \$20,629,600 of Enterprise Fund expenses, a decrease of about \$1,583,000, or about 7%, compared to the previous year. Generally, this change may be attributed to a decrease in planned capital projects supported by Enterprise Funds in 2022, most notably a \$1,291,300 or 17% reduction in activity for the Sanitary Sewer Utility Fund due to the completion of the biennial sanitary sewer lining and the 53rd Avenue Life Station Rehabilitation Project. The Proposed 2022 Budget also includes a decrease in expenses of about \$667,300 or 23% for the Storm Water Utility Fund, largely due to completion of system upgrades at 78th Avenue and near Alden Way. Due to the number of future Storm Water Utility capital projects, however, the Proposed 2022 Budget includes a 10% increase in the Storm Water Utility rate annually through 2025. Additionally, the Municipal Liquor Fund includes an increase in expenses of about \$591,000 or 10% to better reflect actual municipal liquor sales over the previous three years.

Figure No. 24: Enterprise Fund Expenditures by Fund



Fund: Water Utility Fund

Department: Public Works

Director: James Kosluchar

Areas of Responsibility. The Water Utility Fund provides for the treatment, distribution, and metering of safe drinking water to properties within the City. The fund also maintains water pressure and fire hydrants used for fire suppression throughout the City. Additionally, the fund supports the cost of all debt service associated with capital improvements for the water utility.

2021 Update. The Public Works Department made significant progress on several of the goals and objectives outlined in the Adopted 2021 Budget.

- The Water Operations Division completed various capital project throughout the year, including but not limited to the:
 - Rehabilitation and repair of various water well equipment and components;
 - Rehabilitation of a water main crossing Interstate No. 694 near Main Street; and
 - Replacement of water main in conjunction with the various street rehabilitation projects.
- The Water Operations Division continued to make use of an overlapping Public Service Worker position to support various Water Utility activities.
- Water consumption for the year appears to have a slight increase with new consumption from redevelopment offsetting continued but slower-paced conservation. In total, water consumption, after nearly 10-year of decline, appeared to “level-off” in 2021. Overall, water usage still decreased about 22% since 2012, despite an increase in population of approximately 4% over the same time.

2022 Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- The Water Operations Division will continue with expenses similar to the Adopted 2021 Budget. Also, the division anticipates an increased reliance on contracted services for the repair of aging infrastructure.
- The Water Operations Division will also continue an investigation of Per- and Polyfluoroalkyl Substances (PFAS) investigation for Well No. 10. It will also consider the future of Wells No. 1 and No. 13, which operate on standby service historically.
- With the completion of the Locke Park Water Treatment Plant Rehabilitation Project, the Water Utility Fund will begin repayment on the 2019A Interfund Loan issued by the Community Investment Fund. Annually, the payment, with interest will total, approximately \$422,030 for the next nine years.
- Generally, the Proposed 2022 Budget assumes a 3% increase in Water Utility Rates to support ordinary capital project expenses, to maintain appropriate cash and fund balances and service interfund loans.

Division: Administration and Operations

Operations Manager: Jason Wiehle
Administration Manager: Korrie Johnson

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
Revenues						
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	-	1,400	-	1,050	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	15,000	111,344	15,000	89,277	44,000	33,100
48 - Proprietary Revenue	3,983,500	3,797,130	3,983,500	4,140,690	4,032,800	4,432,700
49 - Other Financing Sources	-	3,772	-	-	-	-
Total Revenues	\$ 3,998,500	\$ 3,913,646	\$ 3,998,500	\$ 4,231,017	\$ 4,076,800	\$ 4,465,800
Expenditures						
50 - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61 - Personnel Services	810,500	710,776	752,400	732,362	796,700	812,400
62 - Supplies	223,900	271,399	228,180	341,572	218,010	242,400
63 - Other Services & Charges	1,882,700	1,708,033	1,939,550	1,891,139	1,900,120	1,959,800
70 - Capital Outlay	4,740,000	-	2,932,000	2,488,464	1,365,000	1,050,000
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 7,657,100	\$ 2,690,209	\$ 5,852,130	\$ 5,453,537	\$ 4,279,830	\$ 4,064,600
Net Fund Balance Supported	\$ (3,658,600)	\$ 1,223,437	\$ (1,853,630)	\$ (1,222,520)	\$ (203,030)	\$ 401,200
Fund Balance	\$ 10,427,256	\$ 11,529,966	\$ 11,529,966	\$ 12,541,822	\$ 12,485,792	\$ 12,719,192
Full-time Equivalents (FTEs)	7.9	7.9	7.9	7.9	8.2	8.2

Division: Debt Service

Manager: Korrie Johnson

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
Revenues						
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
48 - Proprietary Revenue	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures						
50 - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61 - Personnel Services	-	-	-	-	-	-
62 - Supplies	-	-	-	-	-	-
63 - Other Services & Charges	-	-	-	-	-	-
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	1,025,600	118,356	1,212,930	254,088	1,218,000	1,217,800
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 1,025,600	\$ 118,356	\$ 1,212,930	\$ 254,088	\$ 1,218,000	\$ 1,217,800
Net Fund Balance Supported	\$ (1,025,600)	\$ (118,356)	\$ (1,212,930)	\$ (254,088)	\$ (1,218,000)	\$ (1,217,800)
Full-time Equivalents (FTEs)	0.0	0.0	0.0	0.0	0.0	0.0

Fund: Sanitary Sewer Utility Fund

Department: Public Works

Director: James Kosluchar

Areas of Responsibility. The Sanitary Sewer Utility Fund provides for maintenance of trunk and collector sanitary sewer systems and sanitary sewer lift stations maintained by the City. The fund also provides support for wastewater treatment in concert with the Metropolitan Council. Additionally, the fund supports the cost of all debt service associated with capital improvements for the utility.

2021 Update. The Public Works Department made significant progress on several of the goals and objectives outlined in the Adopted 2021 Budget.

- The Sanitary Sewer Operations Division completed various capital project throughout the year, including but not limited to the:
 - Completion of the biennial sanitary sewer lining;
 - Rehabilitation 53rd Avenue Life Station; and
 - Replacement of sanitary sewer system elements in conjunction with the various street rehabilitation projects.

2022 Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- The Sanitary Sewer Operations Division will focus on coordination for the upcoming street rehabilitation projects and the minor rehabilitation of certain lift stations.
- For the Sanitary Sewer Operations Division sanitary sources of inflow/infiltration continue to be a top priority. The division will coordinate with Metropolitan Council Environmental Services (MCES) on Phase No. 1 of an Inflow and Infiltration Study
- For the Proposed 2022 Budget, the Municipal Wastewater Charge (MWC) will increase approximately \$240,500 or 5% to about \$4,806,000. The Sanitary Sewer Rate will be adjusted to accommodate this cost increase.
- Generally, the Proposed 2022 Budget assumes a 3% increase in Sanitary Sewer Utility Rates to support ordinary capital project expenses, to maintain appropriate cash and fund balances and service debt as well as interfund loans.

Division: Administration and Operations

Operations Manager: Jason Wiehle
Administration Manager: Korrie Johnson

Revenues	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	50,000	251,666	50,000	-	-	-
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	14,000	71,304	14,000	76,751	29,500	26,400
48 - Proprietary Revenue	6,167,375	6,075,841	6,167,380	5,937,277	6,233,400	6,492,000
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 6,231,375	\$ 6,398,811	\$ 6,231,380	\$ 6,014,027	\$ 6,262,900	\$ 6,518,400
Expenditures						
50 - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61 - Personnel Services	372,700	358,069	451,200	386,824	441,500	461,400
62 - Supplies	39,400	27,907	40,190	33,119	39,500	41,500
63 - Other Services & Charges	5,305,915	5,324,118	5,412,030	5,498,055	5,288,710	5,586,600
70 - Capital Outlay	995,000	-	155,555	151,953	1,710,000	95,000
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 6,713,015	\$ 5,710,094	\$ 6,058,975	\$ 6,069,951	\$ 7,479,710	\$ 6,184,500
Net Fund Balance Supported	\$ (481,640)	\$ 688,718	\$ 172,405	\$ (55,924)	\$ (1,216,810)	\$ 333,900
Fund Balance	\$ 7,365,575	\$ 8,042,280	\$ 8,042,280	\$ 8,153,022	\$ 8,603,732	\$ 8,986,232
Full-time Equivalents (FTEs)	3.7	3.7	4.6	4.6	4.2	4.2

Division: Debt Service

Manager: Korrie Johnson

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
Revenues						
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
48 - Proprietary Revenue	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures						
50 - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61 - Personnel Services	-	-	-	-	-	-
62 - Supplies	-	-	-	-	-	-
63 - Other Services & Charges	-	-	-	-	-	-
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	9,600	9,138	43,500	8,088	42,480	46,400
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 9,600	\$ 9,138	\$ 43,500	\$ 8,088	\$ 42,480	\$ 46,400
Net Fund Balance Supported	\$ (9,600)	\$ (9,138)	\$ (43,500)	\$ (8,088)	\$ (42,480)	\$ (46,400)
Full-time Equivalents (FTEs)	0.0	0.0	0.0	0.0	0.0	0.0

Fund: Storm Water Utility Fund

Department: Public Works

Director: James Kosluchar

Areas of Responsibility. The Storm Water Utility Fund provides for maintenance of trunk and collector storm water systems maintained by the City. The fund also establishes and maintains improvements and programs provided to meet storm water quality objectives as established by the Metropolitan Council and other agencies. Additionally, the fund supports the cost of all debt service associated with capital improvements for the utility.

2021 Update. The Public Works Department made significant progress on several of the goals and objectives outlined in the Adopted 2021 Budget.

- The Storm Water Operations Division completed various capital project throughout the year, including but not limited to the:
 - Upgrades and repairs to the storm water system on 78th Avenue and near Alden Way along with the design for similar improvements on 73rd Avenue;
 - Expansion of storm water retention ponds in partnership with the Mississippi Watershed Management Organization; and
 - Replacement of storm water system elements in conjunction with the various street rehabilitation projects.
- The division also added 0.75 FTE to support both current and future Storm Water Utility Operations needs.

2022 Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- The Storm Water Operations Division will continue to operate at expense levels similar to the Adopted 2021 Budget.
- The Storm Water Operations Division will also continue efforts to implement the new Municipal Separate Storm Sewer System (MS4) permit requirements through modifications to certain operations and the completion of planned capital projects.
- Due to the number of future Storm Water Utility capital projects, the Proposed 2022 Budget includes a 10% increase in the Storm Water Utility rate annually through 2025, which will generate approximately \$1,750,000 in additional user fees. With this revenue, the City may avoid the issuance of debt to support planned capital project and save about \$310,000 in interest expense.

Division: Administration and Operations

Operations Manager: Jeff Jensen
Administration Manager: Korrie Johnson

Fund: Storm Water Utility (603)
Department: Public Works (60)
Division: Administration, Operations and Capital (3)

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
Revenues						
42 - Special Assessments	\$ -	\$ 728	\$ -	\$ 1,497	\$ 500	\$ 500
44 - Intergovernmental	-	8,957	-	118,410	-	-
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	15,000	64,912	15,000	217,929	16,400	25,800
48 - Proprietary Revenue	1,461,100	1,491,251	1,504,400	1,522,957	1,525,700	1,735,700
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 1,476,100	\$ 1,565,849	\$ 1,519,400	\$ 1,860,794	\$ 1,542,600	\$ 1,762,000
Expenditures						
50 - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61 - Personnel Services	485,100	496,842	582,100	541,850	522,300	600,100
62 - Supplies	16,800	9,307	23,000	24,422	18,700	32,200
63 - Other Services & Charges	641,700	695,563	813,220	690,923	939,670	969,900
70 - Capital Outlay	1,603,000	-	1,038,000	868,164	1,333,000	550,000
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 2,746,600	\$ 1,201,712	\$ 2,456,320	\$ 2,125,359	\$ 2,813,670	\$ 2,152,200
Net Fund Balance Supported	\$ (1,270,500)	\$ 364,137	\$ (936,920)	\$ (264,565)	\$ (1,271,070)	\$ (390,200)
Fund Balance	\$ 8,885,553	\$ 9,242,838	\$ 9,242,838	\$ 10,709,676	\$ 10,736,016	\$ 10,866,016
Full-time Equivalents (FTEs)	5.0	5.0	6.0	5.5	5.3	6.1

Division: Debt Service

Manager: Korrie Johnson

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
Revenues						
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
48 - Proprietary Revenue	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures						
50 - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61 - Personnel Services	-	-	-	-	-	-
62 - Supplies	-	-	-	-	-	-
63 - Other Services & Charges	-	-	-	-	-	-
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	32,200	6,850	31,400	6,100	35,590	29,800
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 32,200	\$ 6,850	\$ 31,400	\$ 6,100	\$ 35,590	\$ 29,800
Net Fund Balance Supported	\$ (32,200)	\$ (6,850)	\$ (31,400)	\$ (6,100)	\$ (35,590)	\$ (29,800)
Full-time Equivalents (FTEs)	0.0	0.0	0.0	0.0	0.0	0.0

Fund: Municipal Liquor

Department: Finance

Director: Daniel Tienter

Areas of Responsibility. Established in 1949, the Municipal Liquor operation consists of two retail locations with annual sales in excess of \$6,000,000 annually, with a portion of the net profits benefiting the General Fund and the Equipment Capital Projects Fund. Generally, the fund “pours its profits” back into the City and alleviates the property tax burden on businesses and residents of the community. The fund contains two divisions – one for each store.

2021 Update. The Finance Department made significant progress on several of the goals and objectives outlined in the Adopted 2021 Budget.

- Fridley Liquor continued to expand on its role in the community by:
 - Providing educational opportunities through a Business Operations Internship;
 - Working with the State and a non-profit partner to provide employment opportunities for persons with disabilities;
 - Planning to give back about one percent of net profits to the community for social responsibility related programs; and
 - Partnering with community non-profit organizations to assist in fundraising (e.g., Fridley Historical Society).
- Fridley Liquor also completed various capital projects throughout the year, including but not limited to the:
 - Modification to the cooler layout at Store No. 1; and
 - Improvement to the “cash wrap” area to better incorporate the fourth and fifth cash registers to the existing layout.
- Fridley Liquor continued to refine and optimize the recently launched online ordering system and will make other modifications to layout of Store No. 1 to accommodate online orders.

2022 Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- Fridley Liquor will need to maintain market share against a new off-sale liquor operation in Spring Lake Park. As mentioned above, the City plans to continue efforts and strategies to improve the reputation of Fridley Liquor as a community asset and a business that provide superior customer service and product selection. Additionally, Fridley Liquor plans to explore a delivery service coupled with the new online ordering system.
- Due the COVID-19 pandemic and otherwise strong demand for retail employees, Fridley Liquor continues to experience higher than average turnover in part-time positions. As such, the City plans to examine its hiring effort, retention strategies and compensation related to the municipal liquor stores. Additionally, the City plans to adjust the wages for Fridley Liquor staff as part of the first round of changes related to the pending compensation plan update.

- As part of the effort to further capitalize on the online ordering system and other strategic initiatives, Fridley Liquor, with the assistance of the Marketing and Engagement Division, continues to refine and implement its marketing plans, which includes billboards, community event participation, organizational fundraising, promotional items and social media marketing among other efforts.
- Fridley Liquor will also need to determine the ultimate transience, if any, of the increase in sales related to the COVID-19 pandemic and the shift in consumer habits. As of September 8, 2021, the enterprise grossed about \$751,000 or 17% more compared to the same time last year. As such, the Proposed 2022 Budget considerably adjusts both the cost of goods sold and their corresponding sales to reflect a consistent upward trend over the past three years. In 2022, the Store No. 1 and Store No. 2 will assume a budget reflective of 2020 and 2019 activity, respectively. In using stronger, but previous years, the assumptions for both Fridley Liquor locations still remain relatively conservative as an expression of caution related to a possible change in consumer habits in the future.

Division: Store No. 1

Manager: Kyle Birkholz

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
Revenues						
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	35	-	12	-	-
47 - Miscellaneous	-	10,088	-	21,411	4,300	6,800
48 - Proprietary Revenue	4,872,022	4,830,659	4,610,900	5,702,381	4,749,200	5,729,700
49 - Other Financing Sources	-	-	-	80,996	-	-
Total Revenues	\$ 4,872,022	\$ 4,840,782	\$ 4,610,900	\$ 5,804,800	\$ 4,753,500	\$ 5,736,500
Expenditures						
50 - Cost of Goods Sold	\$ 3,569,584	\$ 3,500,762	\$ 3,368,600	4,062,649	\$ 3,468,530	\$ 4,062,700
61 - Personnel Services	449,400	434,163	456,700	461,902	486,400	616,600
62 - Supplies	100	14,514	22,000	20,739	21,790	21,900
63 - Other Services & Charges	472,866	472,826	489,300	485,591	563,190	614,200
70 - Capital Outlay	18,000	-	47,500	32,722	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	278,500	278,500	278,500	278,500	278,500	278,500
Total Expenditures	\$ 4,788,450	\$ 4,700,764	\$ 4,662,600	\$ 5,342,102	\$ 4,818,410	\$ 5,593,900
Net Fund Balance Supported	\$ 83,572	\$ 140,018	\$ (51,700)	\$ 462,698	\$ (64,910)	\$ 142,600
Full-time Equivalents (FTEs)	8.0	8.0	7.9	7.9	7.9	9.0
Fund Balance (w/ Store No. 2)	\$ 1,249,645	\$ 1,418,703	\$ 1,333,403	\$ 1,751,198	\$ 1,469,268	\$ 1,610,468

Division: Store No. 2

Manager: Kyle Birkholz

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
Revenues						
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	50	-	-
48 - Proprietary Revenue	1,347,988	1,365,140	1,269,800	1,006,158	1,307,900	1,339,000
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 1,347,988	\$ 1,365,140	\$ 1,269,800	\$ 1,006,208	\$ 1,307,900	\$ 1,339,000
Expenditures						
50 - Cost of Goods Sold	\$ 1,039,584	\$ 1,038,266	\$ 973,100	\$ 844,193	\$ 988,920	\$ 1,038,200
61 - Personnel Services	190,000	166,561	174,400	198,623	231,700	147,700
62 - Supplies	12,505	27	12,200	3,362	9,580	9,600
63 - Other Services & Charges	87,228	71,248	83,700	62,956	84,720	84,900
70 - Capital Outlay	-	-	-	55,295	150,000	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	60,000	60,000	60,000	60,000	60,000	60,000
Total Expenditures	\$ 1,389,317	\$ 1,336,101	\$ 1,303,400	\$ 1,224,429	\$ 1,524,920	\$ 1,340,400
Net Fund Balance Supported	\$ (41,329)	\$ 29,039	\$ (33,600)	\$ (218,221)	\$ (217,020)	\$ (1,400)
Full-time Equivalents (FTEs)	4.0	3.5	3.5	3.5	3.5	2.2

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Volume No. 2

Budget Detail and Financial Reports



BUDGET DETAIL AND FINANCIAL REPORTS

The following section constitutes Volume No. 2, which contains the budget detail and financial reports. It includes detailed review of all budgeted revenues and expenditures by Fund, Department and Division using financial reports from the Enterprise Resource Planning System of the City. The volume represents the adopted budget for the purposes of budget authority and compliance.

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City of Fridley, MN

Budget Worksheet

Group Summary

Item 1.

For Fiscal: 2021 Period Ending: 12/31/2021

Account Typ...							Defined Budgets	
	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2022 2022 Planning	2022 2022 Proposed
Fund: 101 - General Fund								
Division: 111 - Legislative								
Expense	136,701.00	130,551.20	159,990.00	142,224.82	169,670.00	113,520.13	150,800.00	150,800.00
611110 - Temporary Employee - Regular	50,201.00	48,476.51	60,000.00	47,236.77	50,100.00	30,568.47	48,500.00	48,500.00
612100 - Medicare Contribution	900.00	970.72	900.00	954.64	1,000.00	612.05	1,000.00	1,000.00
612110 - PERA Contribution	2,400.00	2,377.19	2,400.00	2,289.13	2,100.00	1,442.90	2,100.00	2,100.00
612120 - Social Security Contribution	3,900.00	4,150.18	3,900.00	4,080.81	4,400.00	2,616.32	4,300.00	4,300.00
612140 - Health Insurance	13,800.00	13,854.38	13,800.00	14,339.93	14,600.00	9,807.48	16,600.00	16,600.00
612150 - Dental Insurance	600.00	0.00	600.00	0.00	0.00	0.00	0.00	0.00
612160 - Life Insurance	200.00	174.23	200.00	175.68	200.00	116.64	200.00	200.00
612170 - Cash Benefit	22,900.00	22,973.22	23,400.00	23,061.24	22,900.00	15,051.42	22,900.00	22,900.00
612180 - Workers' Compensation	300.00	149.79	200.00	101.00	200.00	34.81	200.00	200.00
621120 - Office Supplies	200.00	126.62	200.00	265.44	200.00	297.13	200.00	200.00
621130 - Operating Supplies	2,400.00	989.48	2,400.00	2,977.23	2,080.00	89.29	2,100.00	2,100.00
631100 - Professional Services	3,300.00	3,022.36	3,350.00	2,992.88	3,320.00	3,060.86	3,400.00	3,400.00
632100 - Dues & Subscription , Permit renewals	31,300.00	30,314.00	43,250.00	43,305.00	43,750.00	21,295.00	44,600.00	44,600.00
632120 - Conferences and School	500.00	620.00	510.00	275.00	500.00	149.44	500.00	500.00
633100 - Advertising	1,000.00	0.00	1,020.00	0.00	510.00	0.00	500.00	500.00
633110 - Printing & Binding	500.00	147.25	510.00	0.00	500.00	0.00	200.00	200.00
633120 - Communication (phones, postage, etc)	500.00	29.48	510.00	30.07	20,500.00	28,227.32	700.00	700.00
635100 - Services Contracted, Non-professional	1,800.00	2,175.79	2,840.00	140.00	2,810.00	151.00	2,800.00	2,800.00
Division: 111 - Legislative Total:	136,701.00	130,551.20	159,990.00	142,224.82	169,670.00	113,520.13	150,800.00	150,800.00

Budget Worksheet

For Fiscal: 2021 Period Ending Item 1. 1

Account Typ...							Defined Budgets	
	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2022 2022 Planning	2022 2022 Proposed
Division: 121 - City Management								
Expense	397,700.00	350,596.81	357,220.00	342,850.07	354,390.00	232,452.57	366,600.00	376,600.00
611100 - Full Time Employee - Regular	217,400.00	218,413.02	223,900.00	232,729.94	243,800.00	160,357.05	251,100.00	251,100.00
611110 - Temporary Employee - Regular	14,600.00	0.00	14,600.00	0.00	5,000.00	0.00	5,000.00	15,000.00
611200 - Full Time Employee - Overtime	3,000.00	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00
611300 - Employee Leave	0.00	-3,725.94	0.00	4,604.42	0.00	0.00	0.00	0.00
612100 - Medicare Contribution	3,400.00	3,086.15	3,300.00	3,441.77	3,600.00	2,308.74	3,700.00	3,700.00
612110 - PERA Contribution	23,500.00	16,380.97	24,200.00	17,454.74	18,300.00	12,026.77	18,800.00	18,800.00
612120 - Social Security Contribution	14,600.00	11,810.54	15,000.00	12,801.22	15,300.00	9,871.60	13,300.00	13,300.00
612130 - Deferred Compensation Contribution for City Mgr	7,800.00	7,811.22	7,900.00	8,112.72	8,900.00	0.00	0.00	0.00
612135 - RSA-Retirement Health Savings Contribution for City Mgr	0.00	0.00	0.00	308.34	0.00	5,858.46	9,200.00	9,200.00
612140 - Health Insurance	29,300.00	31,915.31	29,500.00	33,889.08	34,300.00	23,240.99	39,100.00	39,100.00
612150 - Dental Insurance	600.00	602.50	600.00	605.00	700.00	402.50	700.00	700.00
612160 - Life Insurance	200.00	154.39	150.00	155.67	200.00	103.36	200.00	200.00
612180 - Workers' Compensation	1,700.00	967.72	1,200.00	1,050.42	1,200.00	597.35	1,300.00	1,300.00
612190 - Short Term Disability	0.00	0.00	0.00	0.00	600.00	483.56	600.00	600.00
612195 - Long Term Disability	0.00	0.00	0.00	0.00	500.00	420.89	500.00	500.00
613125 - Miscellaneous Pay	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00
621120 - Office Supplies	1,800.00	1,414.30	1,840.00	1,202.39	1,820.00	241.34	1,800.00	1,800.00
621130 - Operating Supplies	1,500.00	3,176.10	1,530.00	720.94	3,500.00	296.93	3,500.00	3,500.00
631100 - Professional Services	16,400.00	8,640.00	4,150.00	8,670.18	2,110.00	9,930.00	2,100.00	2,100.00
631130 - Insurance - Non-personnel	400.00	480.00	7,900.00	7,899.96	4,200.00	2,800.00	3,700.00	3,700.00
632100 - Dues & Subscription , Permit renewals	5,100.00	5,000.00	5,200.00	5,584.21	5,240.00	2,190.07	5,200.00	5,200.00
632120 - Conferences and School	10,300.00	0.00	10,500.00	0.00	2,400.00	194.00	2,400.00	2,400.00
633100 - Advertising	2,500.00	3,157.17	2,550.00	2,008.89	2,520.00	0.00	2,500.00	2,500.00
633110 - Printing & Binding	20,500.00	20,260.70	0.00	0.00	0.00	190.00	200.00	200.00
633120 - Communication (phones, postage, etc)	22,900.00	17,952.66	0.00	1,610.18	0.00	938.96	1,500.00	1,500.00
635100 - Services Contracted, Non-professional	200.00	3,000.00	200.00	0.00	200.00	0.00	200.00	200.00
Division: 121 - City Management Total:	397,700.00	350,596.81	357,220.00	342,850.07	354,390.00	232,452.57	366,600.00	376,600.00

Budget Worksheet

For Fiscal: 2021 Period Ending Item 1. 1

Account Typ...	2019	2019	2020	2020	2021	2021	Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 Planning	2022 Proposed
Division: 124 - Legal								
Revenue	166,800.00	149,623.92	166,800.00	113,434.45	160,700.00	80,535.29	155,900.00	155,900.00
461100 - Fines	166,800.00	149,623.92	166,800.00	113,434.45	160,700.00	80,535.29	155,900.00	155,900.00
Expense	405,600.00	355,163.01	405,600.00	374,672.12	398,250.00	249,992.76	406,600.00	406,600.00
631100 - Professional Services	405,000.00	354,455.01	405,100.00	374,172.08	397,750.00	249,659.40	406,100.00	406,100.00
631130 - Insurance - Non-personnel	600.00	708.00	500.00	500.04	500.00	333.36	500.00	500.00
Division: 124 - Legal Surplus (Deficit):	-238,800.00	-205,539.09	-238,800.00	-261,237.67	-237,550.00	-169,457.47	-250,700.00	-250,700.00

Budget Worksheet

For Fiscal: 2021 Period Ending Item 1. 1

Account Typ...							Defined Budgets	
	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2022 2022 Planning	2022 2022 Proposed
Division: 126 - Employee Resources								
Expense	391,500.00	362,574.93	425,650.00	378,185.19	427,260.00	272,553.90	397,900.00	397,900.00
611100 - Full Time Employee - Regular	259,700.00	249,805.25	274,900.00	277,203.04	284,200.00	203,960.63	240,800.00	240,800.00
611200 - Full Time Employee - Overtime	4,100.00	0.00	4,100.00	0.00	4,200.00	0.00	4,200.00	4,200.00
611300 - Employee Leave	0.00	13,414.66	0.00	6,114.87	0.00	0.00	0.00	0.00
612100 - Medicare Contribution	3,800.00	3,700.04	4,100.00	4,042.70	4,200.00	2,901.32	3,400.00	3,400.00
612110 - PERA Contribution	19,800.00	18,735.34	20,900.00	20,790.22	21,600.00	12,832.76	18,200.00	18,200.00
612120 - Social Security Contribution	16,400.00	15,820.30	17,300.00	17,285.48	17,900.00	12,405.50	14,700.00	14,700.00
612140 - Health Insurance	47,400.00	43,940.25	48,900.00	28,645.63	29,100.00	25,219.32	48,500.00	48,500.00
612150 - Dental Insurance	300.00	574.95	300.00	605.00	700.00	427.50	700.00	700.00
612160 - Life Insurance	100.00	101.04	100.00	105.41	100.00	69.98	100.00	100.00
612170 - Cash Benefit	0.00	1,254.29	0.00	5,765.31	5,700.00	3,322.75	2,900.00	2,900.00
612180 - Workers' Compensation	2,000.00	1,098.02	1,300.00	1,257.18	1,300.00	654.18	1,400.00	1,400.00
612190 - Short Term Disability	0.00	0.00	0.00	0.00	900.00	632.92	700.00	700.00
612195 - Long Term Disability	0.00	0.00	0.00	0.00	800.00	525.19	400.00	400.00
613125 - Miscellaneous Pay	0.00	100.00	0.00	100.00	0.00	0.00	0.00	0.00
621120 - Office Supplies	800.00	943.99	800.00	475.30	790.00	79.07	800.00	800.00
621130 - Operating Supplies	2,100.00	149.73	3,000.00	31.26	2,800.00	218.83	2,800.00	2,800.00
631100 - Professional Services	15,400.00	2,275.10	15,700.00	1,509.75	15,540.00	2,846.00	28,500.00	28,500.00
631130 - Insurance - Non-personnel	300.00	360.00	500.00	500.04	500.00	333.36	500.00	500.00
632100 - Dues & Subscription , Permit renewals	2,400.00	1,459.00	13,150.00	1,405.00	5,500.00	219.00	3,000.00	3,000.00
632110 - Transportation	1,000.00	0.00	1,000.00	0.00	200.00	0.00	200.00	200.00
632120 - Conferences and School	1,400.00	725.36	1,400.00	-59.00	1,000.00	289.00	11,000.00	11,000.00
633100 - Advertising	2,100.00	24.70	2,100.00	70.00	1,580.00	16.76	1,000.00	1,000.00
633110 - Printing & Binding	0.00	62.20	1,000.00	0.00	700.00	0.00	500.00	500.00
633120 - Communication (phones, postage, etc)	100.00	40.54	100.00	0.00	100.00	200.00	600.00	600.00
635100 - Services Contracted, Non-professional	12,300.00	7,990.17	15,000.00	62.50	14,850.00	0.00	0.00	0.00
635130 - Hardware & Software Support	0.00	0.00	0.00	12,275.50	13,000.00	5,399.83	13,000.00	13,000.00
Division: 126 - Employee Resources Total:	391,500.00	362,574.93	425,650.00	378,185.19	427,260.00	272,553.90	397,900.00	397,900.00

Budget Worksheet

For Fiscal: 2021 Period Ending Item 1. 1

Account Typ...	2019	2019	2020	2020	2021	2021	Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022	2022
							2022 Planning	2022 Proposed
Division: 127 - Communications & Engagement								
Revenue	7,000.00	11,241.00	11,000.00	0.00	6,000.00	3,500.00	9,500.00	9,500.00
445100 - Twin Cities Gateway Grant	7,000.00	11,241.00	11,000.00	0.00	6,000.00	3,500.00	9,500.00	9,500.00
Expense	89,000.00	91,195.10	144,500.00	135,360.67	149,030.00	100,514.04	269,200.00	269,200.00
611100 - Full Time Employee - Regular	68,400.00	68,670.67	71,700.00	73,461.49	75,500.00	52,024.09	144,600.00	144,600.00
612100 - Medicare Contribution	1,000.00	962.23	1,100.00	1,018.47	1,100.00	712.18	2,000.00	2,000.00
612110 - PERA Contribution	5,100.00	3,191.55	5,400.00	5,509.96	5,700.00	3,901.92	10,800.00	10,800.00
612120 - Social Security Contribution	4,200.00	4,112.82	4,500.00	4,354.03	4,600.00	3,044.10	8,800.00	8,800.00
612140 - Health Insurance	6,800.00	13,673.96	14,000.00	14,130.80	14,400.00	10,046.63	27,200.00	27,200.00
612150 - Dental Insurance	0.00	146.38	0.00	0.00	0.00	118.88	200.00	200.00
612160 - Life Insurance	100.00	35.05	100.00	35.33	0.00	26.37	0.00	0.00
612170 - Cash Benefit	2,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
612180 - Workers' Compensation	500.00	402.44	500.00	331.49	500.00	184.99	500.00	500.00
612190 - Short Term Disability	0.00	0.00	0.00	0.00	300.00	239.42	500.00	500.00
612195 - Long Term Disability	0.00	0.00	0.00	0.00	200.00	190.84	400.00	400.00
621120 - Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	300.00	300.00
621130 - Operating Supplies	0.00	0.00	0.00	0.00	0.00	0.00	12,700.00	12,700.00
631100 - Professional Services	0.00	0.00	0.00	0.00	0.00	1,400.00	13,000.00	13,000.00
632100 - Dues & Subscription , Permit renewals	0.00	0.00	0.00	0.00	0.00	0.00	400.00	400.00
632110 - Transportation	0.00	0.00	0.00	0.00	0.00	0.00	200.00	200.00
632120 - Conferences and School	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00
633100 - Advertising	0.00	0.00	0.00	0.00	0.00	75.00	600.00	600.00
633110 - Printing & Binding	0.00	0.00	19,000.00	17,737.10	18,810.00	11,833.41	24,500.00	24,500.00
633120 - Communication (phones, postage, etc)	0.00	0.00	28,200.00	18,782.00	27,920.00	16,716.21	19,000.00	19,000.00
635100 - Services Contracted, Non-professional	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00
Division: 127 - Communications & Engagement Surplus (Deficit):	-82,000.00	-79,954.10	-133,500.00	-135,360.67	-143,030.00	-97,014.04	-259,700.00	-259,700.00

Budget Worksheet

For Fiscal: 2021 Period Ending Item 1. 1

Account Typ...	2019	2019	2020	2020	2021	2021	Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 Planning	2022 Proposed
Division: 131 - Accounting								
Revenue	78,200.00	259,377.93	79,200.00	304,060.42	105,800.00	-126,716.76	106,400.00	106,400.00
451210 - Administrative Charges	4,600.00	6,131.00	4,600.00	3,906.29	5,500.00	0.00	5,000.00	5,000.00
451320 - Non Sufficient Funds (NSF) Service Charge	100.00	35.00	100.00	70.00	100.00	35.00	100.00	100.00
471110 - Interest Earnings - Investments	74,500.00	169,125.61	74,500.00	214,872.76	100,200.00	0.00	101,300.00	101,300.00
471120 - Unrealized Gain/Loss on Investments	-1,000.00	84,085.42	0.00	85,211.36	0.00	-126,956.43	0.00	0.00
475800 - Cash Short/Over	0.00	-0.23	0.00	0.01	0.00	-0.20	0.00	0.00
475900 - Miscellaneous Revenues	0.00	1.13	0.00	0.00	0.00	204.87	0.00	0.00
Expense	660,000.00	645,237.14	692,950.00	700,667.90	690,040.00	465,781.66	714,400.00	712,500.00
611100 - Full Time Employee - Regular	444,400.00	448,698.78	489,300.00	479,400.18	449,300.00	305,125.30	452,700.00	452,700.00
611105 - Part-time Permanent -Regular	21,400.00	7,878.89	0.00	13,882.15	37,100.00	15,359.34	39,400.00	39,400.00
611200 - Full Time Employee - Overtime	0.00	565.52	0.00	1,368.61	1,000.00	230.46	1,000.00	1,000.00
611300 - Employee Leave	0.00	14,494.93	0.00	8,040.81	0.00	0.00	0.00	0.00
612100 - Medicare Contribution	6,700.00	6,929.62	7,100.00	7,387.29	7,200.00	4,700.02	7,300.00	7,300.00
612110 - PERA Contribution	34,900.00	34,285.89	36,700.00	36,291.82	36,600.00	23,814.16	37,000.00	37,000.00
612120 - Social Security Contribution	28,900.00	29,629.85	30,300.00	31,587.23	30,900.00	20,097.02	31,000.00	31,000.00
612140 - Health Insurance	21,300.00	20,579.40	20,900.00	22,074.56	17,800.00	14,315.42	19,800.00	17,900.00
612150 - Dental Insurance	700.00	727.20	750.00	741.12	600.00	370.06	600.00	600.00
612160 - Life Insurance	200.00	189.92	200.00	207.47	200.00	138.91	200.00	200.00
612170 - Cash Benefit	11,500.00	11,486.61	11,500.00	11,530.62	11,400.00	7,525.71	11,400.00	11,400.00
612180 - Workers' Compensation	3,600.00	2,035.56	2,300.00	2,196.71	2,300.00	1,195.16	2,500.00	2,500.00
612190 - Short Term Disability	0.00	0.00	0.00	0.00	1,500.00	1,154.45	1,400.00	1,400.00
612195 - Long Term Disability	0.00	0.00	0.00	0.00	1,300.00	979.14	1,200.00	1,200.00
613125 - Miscellaneous Pay	0.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00
621120 - Office Supplies	1,800.00	1,109.24	1,900.00	415.35	1,430.00	2,027.25	1,200.00	1,200.00
621130 - Operating Supplies	1,500.00	1,037.82	1,500.00	1,483.02	1,040.00	788.23	1,400.00	1,400.00
631100 - Professional Services	47,900.00	34,995.75	48,300.00	37,375.25	47,400.00	31,713.00	47,400.00	47,400.00
631130 - Insurance - Non-personnel	1,000.00	1,188.00	7,900.00	7,899.96	11,900.00	7,933.36	10,700.00	10,700.00
632100 - Dues & Subscription , Permit renewals	500.00	550.51	700.00	375.15	690.00	934.00	700.00	700.00
632110 - Transportation	1,000.00	242.88	1,000.00	0.00	750.00	0.00	700.00	700.00
632120 - Conferences and School	3,300.00	1,874.26	3,300.00	615.00	2,100.00	80.00	2,100.00	2,100.00
633100 - Advertising	1,800.00	1,379.00	1,700.00	1,220.63	1,680.00	1,670.92	1,800.00	1,800.00
633110 - Printing & Binding	500.00	31.50	100.00	0.00	100.00	0.00	100.00	100.00
633120 - Communication (phones, postage, etc)	2,400.00	3,095.95	2,500.00	2,072.80	2,500.00	1,284.28	2,200.00	2,200.00
635100 - Services Contracted, Non-professional	24,700.00	22,105.06	25,000.00	13,471.74	1,250.00	2,354.17	17,600.00	17,600.00
635130 - Hardware & Software Support	0.00	0.00	0.00	21,039.30	22,000.00	21,891.30	23,000.00	23,000.00
638140 - Miscellaneous Expenses	0.00	100.00	0.00	-8.87	0.00	100.00	0.00	0.00
Division: 131 - Accounting Surplus (Deficit):	-581,800.00	-385,859.21	-613,750.00	-396,607.48	-584,240.00	-592,498.42	-608,000.00	-606,100.00

Budget Worksheet

For Fiscal: 2021 Period Ending Item 1. 1

Account Typ...							Defined Budgets	
	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2022 2022 Planning	2022 2022 Proposed
Division: 132 - Assessing								
Expense	254,750.00	242,215.53	252,880.00	239,829.15	283,680.00	171,202.48	292,300.00	292,300.00
611100 - Full Time Employee - Regular	186,500.00	169,991.41	183,200.00	184,745.97	189,900.00	124,898.46	195,600.00	195,600.00
611110 - Temporary Employee - Regular	0.00	0.00	0.00	0.00	20,900.00	6,955.10	20,900.00	20,900.00
611300 - Employee Leave	0.00	8,204.28	0.00	-1,659.76	0.00	0.00	0.00	0.00
612100 - Medicare Contribution	2,700.00	2,473.08	2,700.00	2,583.41	3,000.00	1,856.30	3,100.00	3,100.00
612110 - PERA Contribution	14,000.00	12,749.35	13,800.00	13,855.94	15,800.00	9,367.38	14,700.00	14,700.00
612120 - Social Security Contribution	11,600.00	10,574.62	11,400.00	11,046.66	12,900.00	7,937.32	13,100.00	13,100.00
612140 - Health Insurance	21,800.00	21,984.72	22,500.00	22,137.82	22,500.00	15,410.74	26,000.00	26,000.00
612150 - Dental Insurance	600.00	602.50	600.00	605.00	700.00	402.50	700.00	700.00
612160 - Life Insurance	100.00	69.69	100.00	70.27	100.00	46.66	100.00	100.00
612180 - Workers' Compensation	1,200.00	850.59	900.00	707.88	900.00	427.45	1,000.00	1,000.00
612190 - Short Term Disability	0.00	0.00	0.00	0.00	700.00	525.92	700.00	700.00
612195 - Long Term Disability	0.00	0.00	0.00	0.00	600.00	442.49	600.00	600.00
621100 - Fuels and Lubes	500.00	418.45	500.00	299.62	500.00	118.92	500.00	500.00
621110 - Clothing/Laundry Allowance	200.00	570.45	1,000.00	653.35	990.00	0.00	1,000.00	1,000.00
621120 - Office Supplies	400.00	156.34	400.00	52.20	400.00	69.76	400.00	400.00
621130 - Operating Supplies	200.00	0.00	200.00	105.90	200.00	73.69	200.00	200.00
621160 - Work Order Transfer - Parts	400.00	213.50	400.00	901.61	400.00	0.00	400.00	400.00
631100 - Professional Services	10,300.00	7,845.00	10,330.00	477.60	8,600.00	0.00	8,600.00	8,600.00
631130 - Insurance - Non-personnel	400.00	480.00	500.00	500.04	500.00	333.36	500.00	500.00
632100 - Dues & Subscription , Permit renewals	1,300.00	2,389.75	1,500.00	1,927.00	1,490.00	1,436.50	1,500.00	1,500.00
632110 - Transportation	300.00	0.00	300.00	0.00	300.00	0.00	300.00	300.00
632120 - Conferences and School	1,200.00	1,737.97	1,500.00	651.95	1,000.00	10.00	1,000.00	1,000.00
633100 - Advertising	350.00	55.00	350.00	61.88	350.00	202.71	300.00	300.00
633110 - Printing & Binding	300.00	461.04	300.00	0.00	300.00	454.60	300.00	300.00
633120 - Communication (phones, postage, etc)	300.00	89.31	300.00	107.82	550.00	87.62	500.00	500.00
635100 - Services Contracted, Non-professional	100.00	298.48	100.00	-3.01	100.00	0.00	100.00	100.00
635130 - Hardware & Software Support	0.00	0.00	0.00	0.00	0.00	145.00	200.00	200.00
Division: 132 - Assessing Total:	254,750.00	242,215.53	252,880.00	239,829.15	283,680.00	171,202.48	292,300.00	292,300.00

Budget Worksheet

For Fiscal: 2021 Period Ending Item 1. 1

Account Typ...							Defined Budgets	
	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2022 2022 Planning	2022 2022 Proposed
Division: 133 - Information Technology								
Expense	496,725.00	539,892.31	585,550.00	562,144.97	624,580.00	406,952.06	647,700.00	647,700.00
611100 - Full Time Employee - Regular	242,500.00	252,557.23	259,900.00	258,489.84	267,700.00	156,268.80	275,700.00	275,700.00
611300 - Employee Leave	0.00	7,677.81	0.00	1,726.75	0.00	0.00	0.00	0.00
612100 - Medicare Contribution	3,700.00	3,603.50	3,800.00	3,664.83	3,800.00	2,175.67	3,900.00	3,900.00
612110 - PERA Contribution	18,900.00	18,941.80	19,500.00	19,386.74	20,100.00	11,720.16	20,700.00	20,700.00
612120 - Social Security Contribution	15,700.00	15,408.41	16,100.00	15,670.48	16,300.00	9,302.34	16,600.00	16,600.00
612140 - Health Insurance	34,200.00	34,431.53	35,400.00	35,123.80	36,500.00	25,162.90	42,000.00	42,000.00
612150 - Dental Insurance	900.00	602.50	900.00	593.75	700.00	413.75	700.00	700.00
612160 - Life Insurance	100.00	104.54	100.00	102.81	100.00	69.70	100.00	100.00
612170 - Cash Benefit	5,700.00	154.04	5,800.00	5,765.31	5,700.00	3,762.85	5,700.00	5,700.00
612180 - Workers' Compensation	2,000.00	1,119.16	1,400.00	1,189.48	1,400.00	541.03	1,300.00	1,300.00
612190 - Short Term Disability	0.00	0.00	0.00	0.00	900.00	695.32	900.00	900.00
612195 - Long Term Disability	0.00	0.00	0.00	0.00	800.00	583.18	800.00	800.00
621120 - Office Supplies	400.00	762.93	500.00	2,659.53	300.00	0.00	300.00	300.00
621130 - Operating Supplies	2,000.00	7,469.73	3,500.00	4,025.01	4,700.00	2,509.65	4,700.00	4,700.00
621150 - Small Tools and Minor Equipment	150.00	106.71	150.00	0.00	150.00	79.82	100.00	100.00
631100 - Professional Services	0.00	45.00	0.00	185.00	1,000.00	0.00	1,000.00	1,000.00
631130 - Insurance - Non-personnel	400.00	480.00	500.00	500.04	500.00	333.36	500.00	500.00
632100 - Dues & Subscription , Permit renewals	0.00	741.61	0.00	798.00	0.00	0.00	0.00	0.00
632110 - Transportation	100.00	56.90	100.00	0.00	100.00	0.00	100.00	100.00
632120 - Conferences and School	8,000.00	2,021.50	8,000.00	256.97	7,700.00	256.97	7,700.00	7,700.00
633110 - Printing & Binding	0.00	15.75	0.00	0.00	0.00	0.00	0.00	0.00
633120 - Communication (phones, postage, etc)	32,175.00	68,755.33	54,700.00	69,558.15	53,400.00	46,453.59	72,300.00	72,300.00
635100 - Services Contracted, Non-professional	129,800.00	124,836.33	175,200.00	13,834.60	0.00	7,738.55	0.00	0.00
635130 - Hardware & Software Support	0.00	0.00	0.00	128,613.88	202,730.00	138,884.42	192,600.00	192,600.00
Division: 133 - Information Technology Total:	496,725.00	539,892.31	585,550.00	562,144.97	624,580.00	406,952.06	647,700.00	647,700.00

Budget Worksheet

For Fiscal: 2021 Period Ending Item 1. 1

Account Typ...								Defined Budgets	
	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2021 YTD Activity	2022 2022 Planning	2022 2022 Proposed
Division: 136 - Elections									
Revenue	0.00	0.00	0.00	34,650.38	0.00	0.00	0.00	0.00	0.00
441100 - Federal Grants	0.00	0.00	0.00	14,192.74	0.00	0.00	0.00	0.00	0.00
450200 - Reimbs-Cities & Counties	0.00	0.00	0.00	20,437.64	0.00	0.00	0.00	0.00	0.00
451400 - Filing Fees	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
Expense	7,300.00	7,385.07	95,750.00	79,445.16	12,140.00	5,829.13	109,800.00	99,800.00	99,800.00
611110 - Temporary Employee - Regular	0.00	0.00	81,600.00	65,115.21	0.00	0.00	65,000.00	65,000.00	65,000.00
611200 - Full Time Employee - Overtime	0.00	0.00	1,000.00	742.71	0.00	0.00	0.00	0.00	0.00
612100 - Medicare Contribution	0.00	0.00	200.00	211.96	0.00	0.00	0.00	0.00	0.00
612110 - PERA Contribution	0.00	0.00	100.00	101.65	0.00	0.00	0.00	0.00	0.00
612120 - Social Security Contribution	0.00	0.00	600.00	906.28	0.00	0.00	0.00	0.00	0.00
612140 - Health Insurance	0.00	0.00	0.00	452.52	0.00	0.00	0.00	0.00	0.00
612150 - Dental Insurance	0.00	0.00	0.00	6.56	0.00	0.00	0.00	0.00	0.00
612160 - Life Insurance	0.00	0.00	0.00	0.97	0.00	0.00	0.00	0.00	0.00
612180 - Workers' Compensation	0.00	0.00	0.00	175.83	0.00	0.00	0.00	0.00	0.00
621120 - Office Supplies	400.00	179.32	700.00	1,334.72	690.00	0.00	700.00	700.00	700.00
621130 - Operating Supplies	300.00	665.80	500.00	818.64	500.00	0.00	500.00	500.00	500.00
631130 - Insurance - Non-personnel	0.00	0.00	0.00	0.00	0.00	0.00	6,600.00	6,600.00	6,600.00
632110 - Transportation	100.00	0.00	200.00	191.35	200.00	0.00	200.00	200.00	200.00
632120 - Conferences and School	0.00	0.00	0.00	25.00	0.00	0.00	0.00	0.00	0.00
633100 - Advertising	0.00	0.00	2,020.00	909.75	2,000.00	0.00	2,000.00	2,000.00	2,000.00
633110 - Printing & Binding	0.00	0.00	500.00	272.19	500.00	0.00	500.00	500.00	500.00
633120 - Communication (phones, postage, etc)	0.00	374.53	200.00	242.99	200.00	156.48	200.00	200.00	200.00
635100 - Services Contracted, Non-professional	6,500.00	6,165.42	6,630.00	6,494.96	6,560.00	5,672.65	32,600.00	22,600.00	22,600.00
635110 - Rentals	0.00	0.00	1,500.00	1,441.87	1,490.00	0.00	1,500.00	1,500.00	1,500.00
Division: 136 - Elections Surplus (Deficit):	-7,300.00	-7,385.07	-95,750.00	-44,794.78	-12,140.00	-5,829.13	-109,800.00	-99,800.00	-99,800.00

Budget Worksheet

For Fiscal: 2021 Period Ending Item 1. 1

Account Typ...							Defined Budgets		
	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2022 2022 Planning	2022 2022 Proposed	
Division: 138 - City Clerk/Records									
Revenue	165,100.00	178,333.36	156,600.00	127,072.04	142,990.00	138,093.17	145,000.00	145,000.00	
431100 - Alcoholic Beverages	69,400.00	66,465.00	69,400.00	50,842.50	68,400.00	55,840.00	66,500.00	66,500.00	
431300 - Dog Licenses	3,300.00	5,260.00	3,300.00	4,300.00	3,300.00	5,445.00	4,100.00	4,100.00	
431900 - All Other Licenses	30,200.00	37,510.00	31,700.00	38,535.00	31,700.00	30,285.00	36,600.00	36,600.00	
451100 - Sale of Maps, Publications, Videos, Misc.	200.00	57.25	200.00	0.00	200.00	12.00	100.00	100.00	
461100 - Fines	0.00	2,650.00	0.00	2,750.00	0.00	1,000.00	2,700.00	2,700.00	
475200 - 3% Gambling Tax	62,000.00	66,391.11	52,000.00	30,644.54	39,390.00	45,511.17	35,000.00	35,000.00	
Expense	132,100.00	102,882.55	108,350.00	112,854.73	112,550.00	73,078.37	119,600.00	148,800.00	
611100 - Full Time Employee - Regular	91,500.00	91,157.11	70,700.00	68,410.72	72,400.00	47,606.40	74,600.00	99,900.00	
611110 - Temporary Employee - Regular	9,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
611200 - Full Time Employee - Overtime	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
611300 - Employee Leave	0.00	-11,746.94	0.00	2,193.85	0.00	0.00	0.00	0.00	
612100 - Medicare Contribution	1,400.00	1,163.74	1,050.00	903.24	1,000.00	605.00	1,000.00	1,400.00	
612110 - PERA Contribution	7,000.00	6,283.02	8,500.00	5,130.80	5,400.00	3,570.48	5,600.00	7,500.00	
612120 - Social Security Contribution	6,300.00	4,976.31	4,400.00	3,862.17	4,300.00	2,586.97	4,400.00	6,000.00	
612140 - Health Insurance	0.00	3,959.59	14,800.00	20,803.95	21,100.00	14,215.49	24,200.00	24,200.00	
612150 - Dental Insurance	0.00	0.00	300.00	0.00	0.00	0.00	0.00	0.00	
612160 - Life Insurance	100.00	34.85	100.00	35.13	0.00	23.33	0.00	0.00	
612170 - Cash Benefit	5,700.00	4,268.97	0.00	0.00	0.00	0.00	0.00	0.00	
612180 - Workers' Compensation	700.00	418.46	600.00	308.51	600.00	177.34	700.00	700.00	
612190 - Short Term Disability	0.00	0.00	0.00	0.00	300.00	205.32	300.00	300.00	
612195 - Long Term Disability	0.00	0.00	0.00	0.00	200.00	163.77	200.00	200.00	
621120 - Office Supplies	600.00	172.22	600.00	41.61	290.00	42.67	300.00	300.00	
621130 - Operating Supplies	700.00	1,047.57	700.00	31.84	690.00	32.05	700.00	700.00	
631100 - Professional Services	0.00	45.80	0.00	1,095.00	0.00	0.00	0.00	0.00	
632100 - Dues & Subscription , Permit renewals	400.00	165.00	400.00	6,975.00	400.00	555.00	400.00	400.00	
632110 - Transportation	200.00	45.82	200.00	0.00	300.00	181.44	300.00	300.00	
632120 - Conferences and School	2,300.00	541.38	2,300.00	270.00	2,000.00	1,125.00	2,000.00	2,000.00	
633100 - Advertising	2,100.00	223.51	2,100.00	2,227.51	1,980.00	826.61	2,000.00	2,000.00	
633110 - Printing & Binding	700.00	96.66	700.00	0.00	690.00	0.00	500.00	500.00	
633120 - Communication (phones, postage, etc)	400.00	29.48	400.00	565.40	400.00	405.00	400.00	400.00	
635100 - Services Contracted, Non-professional	2,000.00	0.00	500.00	0.00	500.00	756.50	2,000.00	2,000.00	
Division: 138 - City Clerk/Records Surplus (Deficit):	33,000.00	75,450.81	48,250.00	14,217.31	30,440.00	65,014.80	25,400.00	-3,800.00	

Budget Worksheet

For Fiscal: 2021 Period Ending Item 1. 1

Account Typ...							Defined Budgets	
	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2022 2022 Planning	2022 2022 Proposed
Division: 141 - Non-departmental								
Revenue	14,014,961.00	13,902,896.26	16,647,310.00	16,683,817.32	15,150,300.00	8,147,821.09	15,723,800.00	15,741,400.00
411100 - Current Ad Valorem	11,783,833.00	11,679,314.16	12,458,025.00	12,396,840.74	12,931,600.00	6,807,427.75	13,614,500.00	13,614,500.00
411200 - Delinquent Ad Valorem	-24,300.00	-6,213.70	-31,600.00	77,317.95	87,400.00	68,585.71	14,800.00	14,800.00
415100 - Penalties & Interest on Delinquent Taxes	12,700.00	9,793.38	12,700.00	2,726.49	12,700.00	8,341.49	8,100.00	8,100.00
415200 - Forfeited Tax Sale Apportionment	0.00	33,443.40	0.00	0.00	0.00	0.00	0.00	0.00
443100 - Local Government Aid (LGA)	914,653.00	914,653.00	794,700.00	794,700.00	744,700.00	387,350.00	644,700.00	662,300.00
443110 - PERA Coordinated Aid	27,300.00	27,282.00	0.00	0.00	0.00	0.00	0.00	0.00
451220 - Administrative Charges from Other City Funds & HRA	1,041,675.00	1,037,518.88	1,132,800.00	1,132,799.96	1,156,700.00	740,704.36	1,239,800.00	1,239,800.00
474100 - Insurance Reimbursement	60,700.00	12,655.26	37,285.00	17,804.00	22,000.00	5,373.84	0.00	0.00
474110 - Other Reimbursements	0.00	375.00	0.00	4,112.00	0.00	0.00	1,500.00	1,500.00
475300 - Sale of Miscellaneous Property	4,600.00	1,407.30	4,600.00	1,525.55	3,000.00	1,361.10	2,000.00	2,000.00
475900 - Miscellaneous Revenues	7,100.00	5,967.62	7,100.00	6,990.36	5,500.00	2,276.84	6,100.00	6,100.00
493100 - Transfer In From Other Funds	186,700.00	186,699.96	2,231,700.00	2,249,000.27	186,700.00	126,400.00	192,300.00	192,300.00
Expense	211,400.00	2,385,555.79	58,090.00	32,605.33	78,460.00	10,851.28	299,300.00	299,300.00
611100 - Full Time Employee - Regular	106,200.00	0.00	35,000.00	0.00	168,490.00	0.00	397,300.00	397,300.00
612100 - Medicare Contribution	0.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00
612120 - Social Security Contribution	0.00	0.00	0.00	0.00	2,200.00	0.00	0.00	0.00
621130 - Operating Supplies	0.00	711.36	0.00	703.54	0.00	0.00	0.00	0.00
631100 - Professional Services	25,000.00	0.00	2,500.00	19,250.00	2,480.00	0.00	2,500.00	2,500.00
632120 - Conferences and School	19,500.00	9,288.00	19,890.00	7,350.00	18,800.00	7,359.90	18,800.00	18,800.00
633100 - Advertising	0.00	0.00	0.00	0.00	0.00	67.50	0.00	0.00
633120 - Communication (phones, postage, etc)	700.00	1,165.80	700.00	1,490.08	690.00	898.30	2,400.00	2,400.00
635100 - Services Contracted, Non-professional	0.00	16,738.83	0.00	2,333.75	0.00	0.00	0.00	0.00
635110 - Rentals	0.00	0.00	0.00	1,317.05	0.00	2,525.58	0.00	0.00
638140 - Miscellaneous Expenses	60,000.00	24,611.80	0.00	160.91	-114,700.00	0.00	-121,700.00	-121,700.00
993100 - Transfer Out to Other Funds	0.00	2,333,040.00	0.00	0.00	0.00	0.00	0.00	0.00
Division: 141 - Non-departmental Surplus (Deficit):	13,803,561.00	11,517,340.47	16,589,220.00	16,651,211.99	15,071,840.00	8,136,969.81	15,424,500.00	15,442,100.00

Budget Worksheet

For Fiscal: 2021 Period Ending Item 1. 1

Account Typ...	2019	2019	2020	2020	2021	2021	Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 Planning	2022 Proposed
Division: 142 - Emergency Reserves								
Expense	87,500.00	0.00	89,250.00	392,639.76	88,360.00	13,211.82	88,300.00	88,300.00
621130 - Operating Supplies	0.00	0.00	0.00	25,929.89	0.00	644.70	0.00	0.00
621140 - Supplies for Repair & Maintenance	0.00	0.00	0.00	4,983.36	0.00	0.00	0.00	0.00
621150 - Small Tools and Minor Equipment	0.00	0.00	0.00	52,942.77	0.00	0.00	0.00	0.00
631100 - Professional Services	0.00	0.00	0.00	4,096.00	0.00	5,000.00	0.00	0.00
632120 - Conferences and School	0.00	0.00	0.00	79.90	0.00	0.00	0.00	0.00
633120 - Communication (phones, postage, etc)	0.00	0.00	0.00	1,600.10	0.00	829.12	0.00	0.00
635100 - Services Contracted, Non-professional	0.00	0.00	0.00	30,060.18	0.00	6,738.00	0.00	0.00
635130 - Hardware & Software Support	0.00	0.00	0.00	14,018.81	0.00	0.00	0.00	0.00
638140 - Miscellaneous Expenses	87,500.00	0.00	89,250.00	258,928.75	88,360.00	0.00	88,300.00	88,300.00
Division: 142 - Emergency Reserves Total:	87,500.00	0.00	89,250.00	392,639.76	88,360.00	13,211.82	88,300.00	88,300.00

Budget Worksheet

For Fiscal: 2021 Period Ending Item 1. 1

Account Typ...	2019	2019	2020	2020	2021	2021	Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 2022 Planning	2022 2022 Proposed
Division: 211 - Police								
Revenue	782,300.00	937,653.92	778,000.00	926,754.30	898,400.00	319,911.68	1,031,100.00	1,031,100.00
441100 - Federal Grants	70,200.00	84,558.83	40,000.00	159,151.86	160,000.00	56,168.75	165,000.00	165,000.00
443200 - Police Training Reimbursement (POST)	30,000.00	40,761.25	30,000.00	40,459.15	40,000.00	44,305.88	42,000.00	42,000.00
443220 - Insurance Premium Tax - Police State Aid	315,100.00	383,937.22	340,000.00	389,855.29	347,000.00	0.00	360,000.00	360,000.00
443400 - All Other State Grants	0.00	0.00	0.00	0.00	0.00	0.00	184,600.00	184,600.00
450200 - Reimbs-Cities & Counties	20,100.00	59,670.52	10,100.00	15,679.31	10,100.00	40,195.25	10,100.00	10,100.00
453100 - School Resource Officer	208,000.00	225,888.00	233,000.00	231,428.00	240,000.00	84,890.45	187,000.00	187,000.00
453110 - Police Security	23,100.00	22,150.00	23,100.00	29,606.25	23,100.00	55,415.00	30,000.00	30,000.00
453120 - False Alarms	2,300.00	2,390.25	2,300.00	1,555.50	2,300.00	100.00	2,200.00	2,200.00
453140 - Seized Vehicle Storage Fees	500.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00
453150 - Pawn Shop Transaction Fees	95,100.00	91,686.00	81,100.00	49,002.00	60,000.00	30,195.00	40,000.00	40,000.00
453160 - Accident Reports and Photos	2,400.00	1,608.50	2,400.00	1,442.00	2,400.00	995.00	1,900.00	1,900.00
461120 - Restitution Payments	700.00	229.66	700.00	150.00	700.00	1,745.54	1,000.00	1,000.00
473100 - General Contributions & Donations	10,000.00	20,875.00	10,000.00	7,050.00	8,800.00	2,800.00	5,000.00	5,000.00
474100 - Insurance Reimbursement	2,100.00	0.00	2,100.00	0.00	1,900.00	0.00	0.00	0.00
475300 - Sale of Miscellaneous Property	900.00	1,427.71	900.00	79.80	900.00	1,186.51	900.00	900.00
475900 - Miscellaneous Revenues	1,800.00	2,470.98	1,800.00	1,295.14	1,200.00	1,914.30	1,400.00	1,400.00
Expense	6,796,400.00	6,644,885.93	7,051,560.00	6,908,144.87	7,414,180.00	4,848,878.78	7,760,800.00	7,661,200.00
611100 - Full Time Employee - Regular	4,240,000.00	4,156,186.43	4,174,700.00	4,390,926.69	4,655,500.00	2,946,820.66	4,895,200.00	4,769,800.00
611105 - Part-time Permanent -Regular	122,570.00	74,452.23	344,700.00	125,563.92	145,800.00	94,085.29	98,300.00	154,500.00
611200 - Full Time Employee - Overtime	236,900.00	297,867.72	236,900.00	292,626.70	244,200.00	221,056.57	244,200.00	244,200.00
611210 - Temporary/Part-time Employee - Overtime	2,600.00	4,439.62	2,700.00	3,852.57	0.00	1,794.59	0.00	0.00
611300 - Employee Leave	0.00	22,276.61	0.00	-42,676.99	0.00	0.00	0.00	0.00
612100 - Medicare Contribution	67,600.00	66,372.83	70,300.00	69,371.11	73,300.00	47,063.73	75,800.00	74,700.00
612110 - PERA Contribution	740,300.00	719,155.28	801,300.00	776,377.65	830,000.00	521,268.79	855,000.00	848,600.00
612120 - Social Security Contribution	32,500.00	31,646.53	34,100.00	30,444.98	33,400.00	25,611.01	45,000.00	40,200.00
612140 - Health Insurance	440,700.00	424,210.38	462,000.00	409,517.07	407,600.00	284,660.90	529,100.00	511,300.00
612150 - Dental Insurance	9,600.00	8,366.25	10,200.00	7,620.00	8,600.00	5,631.25	10,700.00	10,400.00
612160 - Life Insurance	1,800.00	1,764.48	1,800.00	1,789.34	1,800.00	1,183.68	1,800.00	1,800.00
612170 - Cash Benefit	114,400.00	119,267.10	108,700.00	118,328.21	120,100.00	62,626.23	103,000.00	103,000.00
612180 - Workers' Compensation	168,400.00	125,980.15	143,200.00	138,852.25	143,200.00	93,566.82	200,000.00	200,000.00
612190 - Short Term Disability	0.00	0.00	0.00	0.00	14,900.00	11,931.92	15,800.00	15,800.00
612195 - Long Term Disability	0.00	0.00	0.00	0.00	12,800.00	9,803.65	13,200.00	13,200.00
613125 - Miscellaneous Pay	0.00	375.00	0.00	4,925.00	0.00	400.00	0.00	0.00
613130 - Unemployment Compensation	0.00	0.00	0.00	115.71	0.00	0.00	0.00	0.00
621100 - Fuels and Lubes	98,900.00	73,913.89	100,800.00	71,136.72	95,000.00	42,128.49	87,600.00	87,600.00
621110 - Clothing/Laundry Allowance	37,600.00	48,149.40	38,300.00	38,815.33	37,920.00	74,343.96	42,900.00	42,900.00
621120 - Office Supplies	5,200.00	4,650.16	5,300.00	2,904.95	5,250.00	2,201.89	5,200.00	5,200.00
621130 - Operating Supplies	61,900.00	79,250.26	37,900.00	50,687.79	38,000.00	34,469.09	38,000.00	38,000.00
621140 - Supplies for Repair & Maintenance	1,500.00	293.97	1,500.00	75.84	1,490.00	374.17	1,400.00	1,400.00
621150 - Small Tools and Minor Equipment	5,100.00	17,984.95	5,200.00	4,668.61	5,150.00	2,133.98	5,200.00	5,200.00

Budget Worksheet

For Fiscal: 2021 Period Ending Item 1. 1

Account Typ...	2019		2020		2021		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 Planning	2022 Proposed
621160 - Work Order Transfer - Parts	33,700.00	30,782.56	34,400.00	25,987.24	34,060.00	13,173.23	34,100.00	34,100.00
631100 - Professional Services	42,600.00	12,658.40	34,160.00	25,530.92	27,820.00	17,776.37	33,800.00	33,800.00
631130 - Insurance - Non-personnel	57,800.00	68,784.00	123,300.00	123,300.00	201,100.00	134,066.64	152,900.00	152,900.00
631140 - Admin Charges	200.00	0.00	200.00	0.00	200.00	0.00	200.00	200.00
632100 - Dues & Subscription , Permit renewals	6,325.00	5,839.32	6,400.00	6,981.23	6,340.00	9,153.20	8,700.00	8,700.00
632110 - Transportation	1,900.00	2,155.55	1,900.00	1,231.73	1,700.00	463.67	1,700.00	1,700.00
632120 - Conferences and School	45,425.00	62,332.64	46,300.00	31,585.34	42,000.00	19,853.39	42,000.00	42,000.00
633100 - Advertising	1,000.00	229.00	1,000.00	0.00	990.00	0.00	1,000.00	1,000.00
633110 - Printing & Binding	4,200.00	4,152.47	4,300.00	4,520.20	4,260.00	2,638.81	4,300.00	4,300.00
633120 - Communication (phones, postage, etc)	111,430.00	102,523.53	113,700.00	110,109.21	116,000.00	94,100.88	120,000.00	120,000.00
634100 - Utility Services	5,600.00	2,144.96	5,700.00	-57.80	5,640.00	0.00	500.00	500.00
635100 - Services Contracted, Non-professional	90,300.00	69,430.26	92,100.00	17,198.73	33,000.00	9,884.73	23,000.00	23,000.00
635110 - Rentals	2,600.00	2,250.00	2,600.00	1,150.00	2,570.00	38.56	2,500.00	2,500.00
635130 - Hardware & Software Support	0.00	0.00	0.00	59,684.62	63,740.00	59,447.63	63,700.00	63,700.00
638180 - Pmts to Other Agencies	5,750.00	5,000.00	5,900.00	5,000.00	750.00	5,125.00	5,000.00	5,000.00
Division: 211 - Police Surplus (Deficit):	-6,014,100.00	-5,707,232.01	-6,273,560.00	-5,981,390.57	-6,515,780.00	-4,528,967.10	-6,729,700.00	-6,630,100.00

Budget Worksheet

For Fiscal: 2021 Period Ending Item 1. 1

Account Typ...	2019		2020		2021		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 Planning	2022 Proposed
Division: 215 - Emergency Management								
Revenue	0.00	351.61	0.00	0.00	0.00	496.05	0.00	0.00
473100 - General Contributions & Donations	0.00	0.00	0.00	0.00	0.00	496.05	0.00	0.00
474110 - Other Reimbursements	0.00	351.61	0.00	0.00	0.00	0.00	0.00	0.00
Expense	18,700.00	15,344.76	18,100.00	10,722.82	16,320.00	8,539.92	14,600.00	14,600.00
621110 - Clothing/Laundry Allowance	1,000.00	1,305.59	1,000.00	323.16	990.00	429.48	1,000.00	1,000.00
621130 - Operating Supplies	5,200.00	584.96	5,300.00	2,400.18	4,250.00	578.42	2,500.00	2,500.00
621150 - Small Tools and Minor Equipment	0.00	0.00	0.00	0.00	0.00	375.00	0.00	0.00
631130 - Insurance - Non-personnel	1,400.00	1,668.00	500.00	500.04	500.00	333.36	500.00	500.00
632100 - Dues & Subscription , Permit renewals	800.00	805.00	800.00	700.00	790.00	600.00	800.00	800.00
632120 - Conferences and School	600.00	888.00	600.00	722.81	800.00	0.00	800.00	800.00
633120 - Communication (phones, postage, etc)	600.00	523.86	600.00	908.89	500.00	332.30	500.00	500.00
634100 - Utility Services	600.00	451.83	600.00	538.22	590.00	393.84	600.00	600.00
635100 - Services Contracted, Non-professional	8,500.00	9,117.52	8,700.00	4,629.52	7,900.00	5,497.52	7,900.00	7,900.00
Division: 215 - Emergency Management Surplus (Deficit):	-18,700.00	-14,993.15	-18,100.00	-10,722.82	-16,320.00	-8,043.87	-14,600.00	-14,600.00

Budget Worksheet

For Fiscal: 2021 Period Ending Item 1. 1

Account Typ...							Defined Budgets		
	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2022 2022 Planning	2022 2022 Proposed	
Division: 219 - Fire									
Revenue	207,100.00	211,980.91	200,500.00	219,271.96	198,600.00	49,490.92	223,800.00	223,800.00	
435500 - Universal Fire Code Permits / UFC Permits	31,500.00	25,169.74	31,500.00	32,233.13	31,500.00	22,323.42	31,500.00	31,500.00	
443210 - Insurance Premium Tax - Fire State Aid	147,800.00	166,648.78	154,000.00	176,560.68	154,000.00	1,000.00	170,000.00	170,000.00	
443400 - All Other State Grants	15,000.00	15,464.60	4,900.00	7,858.15	4,900.00	25,217.50	10,100.00	10,100.00	
450200 - Reimbs-Cities & Counties	4,700.00	0.00	2,000.00	0.00	2,000.00	0.00	8,000.00	8,000.00	
453160 - Accident Reports and Photos	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	
453200 - Fire Response Fees	6,800.00	2,794.79	6,800.00	2,400.00	4,900.00	400.00	3,100.00	3,100.00	
453220 - Fire Code Inspection Fees	0.00	200.00	0.00	150.00	0.00	50.00	200.00	200.00	
473100 - General Contributions & Donations	900.00	1,703.00	900.00	50.00	900.00	500.00	900.00	900.00	
475300 - Sale of Miscellaneous Property	400.00	0.00	400.00	0.00	400.00	0.00	0.00	0.00	
Expense	1,482,000.00	1,429,010.71	1,498,700.00	1,457,255.43	1,541,510.00	930,930.70	1,596,800.00	1,596,800.00	
611100 - Full Time Employee - Regular	486,500.00	461,903.31	500,600.00	443,650.26	506,200.00	350,419.22	528,600.00	528,600.00	
611110 - Temporary Employee - Regular	280,600.00	300,235.51	280,600.00	319,366.24	289,000.00	229,008.04	340,000.00	340,000.00	
611200 - Full Time Employee - Overtime	40,000.00	27,714.51	40,400.00	28,834.73	41,500.00	14,023.29	41,500.00	41,500.00	
611300 - Employee Leave	0.00	-6,345.53	0.00	-3,479.77	0.00	0.00	0.00	0.00	
612100 - Medicare Contribution	11,700.00	11,190.02	11,900.00	11,347.65	12,000.00	8,220.24	13,100.00	13,100.00	
612110 - PERA Contribution	84,000.00	75,799.50	89,900.00	77,732.73	91,300.00	57,269.39	94,700.00	94,700.00	
612120 - Social Security Contribution	20,900.00	21,319.27	21,000.00	23,534.74	21,600.00	16,519.51	15,800.00	15,800.00	
612140 - Health Insurance	77,800.00	80,744.53	96,100.00	88,957.07	84,800.00	47,401.46	80,900.00	80,900.00	
612150 - Dental Insurance	1,500.00	1,515.00	1,500.00	1,728.75	2,000.00	1,006.25	1,700.00	1,700.00	
612160 - Life Insurance	1,300.00	1,551.79	1,300.00	1,950.42	2,700.00	1,310.36	500.00	500.00	
612170 - Cash Benefit	5,700.00	2,948.67	0.00	0.00	0.00	3,520.80	5,700.00	5,700.00	
612180 - Workers' Compensation	98,500.00	54,847.20	67,200.00	50,169.73	67,200.00	25,745.20	60,000.00	60,000.00	
612190 - Short Term Disability	0.00	0.00	0.00	0.00	1,700.00	1,323.20	1,800.00	1,800.00	
612195 - Long Term Disability	0.00	0.00	0.00	0.00	1,500.00	1,080.30	1,500.00	1,500.00	
613125 - Miscellaneous Pay	0.00	3,225.00	0.00	175.00	0.00	175.00	0.00	0.00	
613130 - Unemployment Compensation	0.00	0.00	0.00	53.05	0.00	0.00	0.00	0.00	
621100 - Fuels and Lubes	15,400.00	10,394.68	15,700.00	11,330.14	14,000.00	7,288.37	14,000.00	14,000.00	
621110 - Clothing/Laundry Allowance	31,800.00	24,421.81	32,400.00	26,856.41	27,300.00	10,281.02	27,300.00	27,300.00	
621120 - Office Supplies	1,000.00	1,525.27	1,000.00	802.16	990.00	409.71	1,000.00	1,000.00	
621130 - Operating Supplies	10,300.00	13,743.48	10,500.00	8,644.64	11,400.00	12,406.28	11,400.00	11,400.00	
621140 - Supplies for Repair & Maintenance	5,100.00	3,831.14	5,200.00	3,349.98	5,150.00	4,883.24	5,200.00	5,200.00	
621150 - Small Tools and Minor Equipment	22,200.00	13,746.16	7,200.00	4,720.98	7,130.00	23,386.44	7,100.00	7,100.00	
621160 - Work Order Transfer - Parts	10,300.00	7,353.55	10,500.00	1,647.82	10,400.00	6,417.99	10,400.00	10,400.00	
631100 - Professional Services	18,500.00	29,601.10	19,900.00	34,075.45	19,700.00	9,827.00	19,700.00	19,700.00	
631130 - Insurance - Non-personnel	5,700.00	6,780.00	27,600.00	27,600.00	41,000.00	27,333.36	32,800.00	32,800.00	
632100 - Dues & Subscription , Permit renewals	6,200.00	4,215.00	6,300.00	3,030.00	6,240.00	2,158.00	6,000.00	6,000.00	
632110 - Transportation	900.00	236.13	900.00	0.00	790.00	0.00	700.00	700.00	
632120 - Conferences and School	15,400.00	14,798.38	15,700.00	14,106.84	15,430.00	5,063.85	15,000.00	15,000.00	
633100 - Advertising	0.00	0.00	0.00	0.00	0.00	488.00	0.00	0.00	
633110 - Printing & Binding	1,000.00	150.93	1,000.00	36.71	990.00	14.19	900.00	900.00	

Budget Worksheet

For Fiscal: 2021 Period Ending Item 1. 1

Account Typ...	2019	2019	2020	2020	2021	2021	Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 Planning	2022 Proposed
633120 - Communication (phones, postage, etc)	12,300.00	13,479.98	12,600.00	11,351.73	41,000.00	35,286.74	41,000.00	41,000.00
634100 - Utility Services	7,700.00	5,468.47	7,800.00	4,233.10	6,720.00	3,025.57	6,700.00	6,700.00
635100 - Services Contracted, Non-professional	55,400.00	75,328.79	56,500.00	45,883.11	50,940.00	13,845.06	50,900.00	50,900.00
635110 - Rentals	500.00	500.00	500.00	0.00	500.00	1,750.00	500.00	500.00
635130 - Hardware & Software Support	0.00	0.00	0.00	38,866.80	5,000.00	6,960.34	5,000.00	5,000.00
638180 - Pmts to Other Agencies	153,800.00	166,787.06	156,900.00	176,698.96	155,330.00	3,083.28	155,400.00	155,400.00
Division: 219 - Fire Surplus (Deficit):	-1,274,900.00	-1,217,029.80	-1,298,200.00	-1,237,983.47	-1,342,910.00	-881,439.78	-1,373,000.00	-1,373,000.00

Budget Worksheet

For Fiscal: 2021 Period Ending Item 1. 1

Account Typ...	2019	2019	2020	2020	2021	2021	Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 Planning	2022 Proposed
Division: 311 - Campus Facilities								
Expense	612,300.00	477,291.72	506,700.00	572,619.05	589,850.00	388,222.51	629,800.00	629,800.00
611100 - Full Time Employee - Regular	147,700.00	122,504.77	136,100.00	141,525.93	177,800.00	118,261.14	190,800.00	190,800.00
611105 - Part-time Permanent -Regular	19,800.00	16,929.53	20,800.00	22,090.72	24,500.00	13,092.58	25,300.00	25,300.00
611200 - Full Time Employee - Overtime	0.00	6,803.45	0.00	3,671.16	0.00	1,915.30	0.00	0.00
612100 - Medicare Contribution	2,400.00	2,037.04	2,300.00	2,319.16	2,900.00	1,834.37	3,000.00	3,000.00
612110 - PERA Contribution	12,600.00	10,903.47	11,800.00	12,509.26	15,100.00	9,951.89	16,200.00	16,200.00
612120 - Social Security Contribution	10,400.00	8,709.49	9,700.00	9,917.28	12,200.00	7,843.63	12,900.00	12,900.00
612140 - Health Insurance	32,600.00	27,107.44	33,300.00	25,731.38	30,200.00	20,305.91	34,500.00	34,500.00
612150 - Dental Insurance	600.00	575.58	700.00	623.88	800.00	472.54	800.00	800.00
612160 - Life Insurance	100.00	73.65	100.00	79.34	100.00	59.34	100.00	100.00
612170 - Cash Benefit	900.00	574.20	1,000.00	582.78	600.00	413.82	600.00	600.00
612180 - Workers' Compensation	6,200.00	2,444.46	3,200.00	3,663.11	3,200.00	3,160.26	6,500.00	6,500.00
612190 - Short Term Disability	0.00	0.00	0.00	0.00	600.00	492.75	600.00	600.00
612195 - Long Term Disability	0.00	0.00	0.00	0.00	500.00	407.82	500.00	500.00
621100 - Fuels and Lubes	15,400.00	0.00	1,500.00	246.29	1,500.00	515.25	1,000.00	1,000.00
621110 - Clothing/Laundry Allowance	3,300.00	2,766.53	5,400.00	4,066.58	3,000.00	3,212.61	5,000.00	5,000.00
621120 - Office Supplies	100.00	833.89	300.00	1,270.55	2,000.00	864.26	2,000.00	2,000.00
621130 - Operating Supplies	5,000.00	11,369.06	10,000.00	16,613.91	13,500.00	12,365.56	16,500.00	16,500.00
621140 - Supplies for Repair & Maintenance	3,000.00	11,668.22	16,000.00	17,179.17	20,000.00	5,096.09	17,000.00	17,000.00
621150 - Small Tools and Minor Equipment	1,500.00	1,397.80	3,000.00	661.77	2,500.00	1,337.65	2,500.00	2,500.00
621160 - Work Order Transfer - Parts	400.00	0.00	400.00	391.24	400.00	313.39	400.00	400.00
631100 - Professional Services	0.00	150.00	0.00	0.00	0.00	1,040.00	0.00	0.00
631130 - Insurance - Non-personnel	10,100.00	12,024.00	3,600.00	3,600.00	500.00	333.36	700.00	700.00
632100 - Dues & Subscription , Permit renewals	200.00	4,824.00	3,000.00	4,966.75	3,000.00	809.10	2,200.00	2,200.00
632110 - Transportation	200.00	208.16	200.00	0.00	200.00	12.60	200.00	200.00
632120 - Conferences and School	1,200.00	275.00	3,000.00	364.24	2,000.00	244.50	2,000.00	2,000.00
633120 - Communication (phones, postage, etc)	1,200.00	1,780.54	1,300.00	1,110.52	2,000.00	561.50	2,000.00	2,000.00
634100 - Utility Services	126,900.00	98,734.99	115,000.00	127,793.65	145,000.00	81,453.96	140,000.00	140,000.00
635100 - Services Contracted, Non-professional	125,000.00	67,028.39	125,000.00	166,761.26	123,750.00	99,031.17	133,500.00	133,500.00
635110 - Rentals	0.00	0.00	0.00	2,526.68	0.00	2,200.00	0.00	0.00
635130 - Hardware & Software Support	0.00	0.00	0.00	450.00	2,000.00	0.00	13,000.00	13,000.00
638140 - Miscellaneous Expenses	85,500.00	65,022.90	0.00	1,357.28	0.00	75.00	0.00	0.00
638180 - Pmts to Other Agencies	0.00	545.16	0.00	545.16	0.00	545.16	0.00	0.00
Division: 311 - Campus Facilities Total:	612,300.00	477,291.72	506,700.00	572,619.05	589,850.00	388,222.51	629,800.00	629,800.00

Budget Worksheet

For Fiscal: 2021 Period Ending Item 1. 1

Account Typ...	Defined Budgets							2022 2022 Proposed
	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2022 2022 Planning	
Division: 314 - Engineering								
Revenue	396,500.00	403,395.23	397,800.00	424,227.04	403,600.00	286,719.21	435,000.00	435,000.00
435600 - Load Limit Waiver	200.00	300.00	200.00	75.00	200.00	75.00	200.00	200.00
435700 - Excavation/Right of Way/Erosion Control Permit	31,800.00	29,044.50	31,800.00	9,185.25	31,800.00	10,665.75	23,800.00	23,800.00
435900 - All Other Permits	200.00	75.00	200.00	1,195.00	200.00	0.00	900.00	900.00
455100 - Public Works Construction (Specs/Plans, non-curb c	1,400.00	0.00	1,400.00	0.00	1,400.00	0.00	400.00	400.00
455130 - Antenna Rental Fee	362,900.00	373,975.73	364,200.00	413,771.79	370,000.00	275,978.46	409,700.00	409,700.00
Expense	347,700.00	379,807.42	355,000.00	403,556.56	365,800.00	265,753.32	372,700.00	372,700.00
611100 - Full Time Employee - Regular	163,400.00	155,709.28	165,400.00	165,598.32	171,900.00	112,705.00	177,100.00	177,100.00
611110 - Temporary Employee - Regular	9,100.00	12,703.91	9,100.00	22,730.62	9,400.00	12,050.66	9,400.00	9,400.00
611200 - Full Time Employee - Overtime	5,200.00	4,092.72	5,200.00	10,451.23	5,400.00	3,320.04	5,400.00	5,400.00
611210 - Temporary/Part-time Employee - Overtime	0.00	209.79	0.00	2,121.41	0.00	23.55	0.00	0.00
611300 - Employee Leave	0.00	19,929.88	0.00	15,684.99	0.00	0.00	0.00	0.00
612100 - Medicare Contribution	2,600.00	2,809.67	2,600.00	3,192.55	2,800.00	1,916.56	2,900.00	2,900.00
612110 - PERA Contribution	12,600.00	11,917.59	12,800.00	13,687.91	13,900.00	9,091.29	14,300.00	14,300.00
612120 - Social Security Contribution	11,000.00	12,012.62	11,200.00	13,651.29	12,100.00	8,194.68	12,400.00	12,400.00
612140 - Health Insurance	28,400.00	23,877.54	25,900.00	23,452.54	25,000.00	14,653.92	25,000.00	25,000.00
612150 - Dental Insurance	600.00	434.29	600.00	412.47	400.00	229.69	400.00	400.00
612160 - Life Insurance	100.00	70.88	100.00	76.98	100.00	51.69	100.00	100.00
612170 - Cash Benefit	500.00	8,327.73	3,100.00	11,297.30	14,000.00	9,218.95	14,000.00	14,000.00
612180 - Workers' Compensation	1,300.00	848.09	1,000.00	891.94	1,000.00	465.80	1,100.00	1,100.00
612190 - Short Term Disability	0.00	0.00	0.00	0.00	600.00	510.27	700.00	700.00
612195 - Long Term Disability	0.00	0.00	0.00	0.00	500.00	413.18	500.00	500.00
613125 - Miscellaneous Pay	0.00	0.00	0.00	50.00	0.00	50.00	0.00	0.00
621100 - Fuels and Lubes	2,800.00	850.88	2,500.00	1,313.55	2,000.00	471.50	1,500.00	1,500.00
621110 - Clothing/Laundry Allowance	400.00	865.39	700.00	225.38	600.00	158.38	600.00	600.00
621120 - Office Supplies	2,500.00	1,318.08	2,200.00	1,113.17	1,500.00	876.13	1,500.00	1,500.00
621130 - Operating Supplies	2,500.00	1,303.06	2,500.00	1,719.52	2,500.00	81.15	2,000.00	2,000.00
621140 - Supplies for Repair & Maintenance	0.00	20.93	0.00	346.33	0.00	0.00	0.00	0.00
621150 - Small Tools and Minor Equipment	1,000.00	3,232.63	1,500.00	0.00	2,800.00	0.00	2,800.00	2,800.00
621160 - Work Order Transfer - Parts	1,200.00	2,401.95	1,500.00	72.66	1,500.00	652.02	1,500.00	1,500.00
631100 - Professional Services	15,000.00	33,493.10	15,000.00	46,919.68	14,900.00	31,651.44	22,500.00	22,500.00
631130 - Insurance - Non-personnel	1,600.00	1,908.00	4,100.00	4,100.04	1,000.00	666.64	500.00	500.00
632100 - Dues & Subscription , Permit renewals	7,500.00	8,661.54	8,000.00	2,675.25	500.00	1,112.76	500.00	500.00
632110 - Transportation	1,000.00	419.42	1,000.00	19.55	1,000.00	0.00	1,000.00	1,000.00
632120 - Conferences and School	4,500.00	4,553.00	5,000.00	750.00	4,000.00	615.00	4,000.00	4,000.00
633110 - Printing & Binding	1,200.00	136.00	1,000.00	0.00	900.00	0.00	500.00	500.00
633120 - Communication (phones, postage, etc)	10,200.00	9,005.58	8,000.00	7,830.02	7,500.00	4,185.32	7,500.00	7,500.00
635100 - Services Contracted, Non-professional	61,500.00	58,693.87	65,000.00	15,937.98	38,000.00	25.61	18,000.00	18,000.00
635130 - Hardware & Software Support	0.00	0.00	0.00	37,233.88	30,000.00	52,362.09	45,000.00	45,000.00
Division: 314 - Engineering Surplus (Deficit):	48,800.00	23,587.81	42,800.00	20,670.48	37,800.00	20,965.89	62,300.00	62,300.00

Budget Worksheet

For Fiscal: 2021 Period Ending Item 1. 1

Account Typ...	2019		2020		2021		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 Planning	2022 Proposed
Division: 315 - Forestry								
Revenue	14,000.00	18,027.33	0.00	9,972.67	0.00	0.00	0.00	0.00
441100 - Federal Grants	14,000.00	18,027.33	0.00	9,972.67	0.00	0.00	0.00	0.00
Expense	75,400.00	67,521.56	76,900.00	62,385.16	67,900.00	44,807.20	69,900.00	69,900.00
621100 - Fuels and Lubes	400.00	0.00	400.00	0.00	200.00	0.00	200.00	200.00
621130 - Operating Supplies	200.00	3,567.00	200.00	8,278.50	4,000.00	7,356.00	4,000.00	4,000.00
621140 - Supplies for Repair & Maintenance	3,000.00	11,960.99	5,000.00	5,678.80	5,000.00	925.83	5,000.00	5,000.00
621150 - Small Tools and Minor Equipment	3,000.00	399.99	10,000.00	0.00	6,900.00	0.00	6,900.00	6,900.00
632120 - Conferences and School	1,000.00	20.00	1,000.00	0.00	500.00	0.00	500.00	500.00
633100 - Advertising	0.00	0.00	300.00	0.00	300.00	0.00	300.00	300.00
635100 - Services Contracted, Non-professional	67,800.00	51,573.58	60,000.00	48,427.86	51,000.00	36,185.80	53,000.00	53,000.00
635110 - Rentals	0.00	0.00	0.00	0.00	0.00	339.57	0.00	0.00
Division: 315 - Forestry Surplus (Deficit):	-61,400.00	-49,494.23	-76,900.00	-52,412.49	-67,900.00	-44,807.20	-69,900.00	-69,900.00

Budget Worksheet

For Fiscal: 2021 Period Ending Item 1. 1

Account Typ...							Defined Budgets		
	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2022 2022 Planning	2022 2022 Proposed	
Division: 316 - Parks									
Revenue	1,000.00	10,291.66	1,000.00	1,921.00	1,000.00	2,885.00	1,500.00	1,500.00	
443400 - All Other State Grants	0.00	7,870.66	0.00	0.00	0.00	840.00	0.00	0.00	
445200 - Watershed District Grants	0.00	0.00	0.00	486.00	0.00	0.00	0.00	0.00	
455110 - Public Works Maintenance	500.00	2,421.00	500.00	1,435.00	500.00	2,045.00	1,500.00	1,500.00	
474100 - Insurance Reimbursement	500.00	0.00	500.00	0.00	500.00	0.00	0.00	0.00	
Expense	974,700.00	893,717.50	962,600.00	834,119.80	955,380.00	606,241.06	970,400.00	970,400.00	
611100 - Full Time Employee - Regular	377,500.00	368,413.97	386,600.00	388,965.21	392,300.00	251,157.29	402,600.00	402,600.00	
611110 - Temporary Employee - Regular	140,000.00	109,916.51	138,000.00	100,752.11	142,100.00	111,734.63	142,100.00	142,100.00	
611200 - Full Time Employee - Overtime	22,000.00	28,276.06	25,800.00	16,313.38	26,600.00	11,405.83	26,600.00	26,600.00	
611210 - Temporary/Part-time Employee - Overtime	3,800.00	539.22	3,800.00	239.72	0.00	396.26	0.00	0.00	
611300 - Employee Leave	0.00	2,880.57	0.00	-7,939.11	0.00	0.00	0.00	0.00	
612100 - Medicare Contribution	7,900.00	7,276.45	8,000.00	7,109.56	8,200.00	5,354.15	8,300.00	8,300.00	
612110 - PERA Contribution	30,200.00	29,670.04	31,000.00	30,362.30	31,300.00	19,718.50	32,100.00	32,100.00	
612120 - Social Security Contribution	33,700.00	31,112.30	34,100.00	30,399.53	34,900.00	22,892.37	35,300.00	35,300.00	
612140 - Health Insurance	63,200.00	54,650.99	65,300.00	51,753.41	51,500.00	34,392.43	65,800.00	65,800.00	
612150 - Dental Insurance	1,000.00	1,165.88	1,200.00	1,211.74	1,300.00	791.02	1,500.00	1,500.00	
612160 - Life Insurance	200.00	197.21	200.00	204.00	200.00	135.34	200.00	200.00	
612170 - Cash Benefit	10,100.00	9,820.92	10,300.00	9,867.11	9,800.00	6,472.01	9,800.00	9,800.00	
612180 - Workers' Compensation	24,100.00	16,803.27	17,900.00	17,649.11	17,900.00	9,050.21	19,000.00	19,000.00	
612190 - Short Term Disability	0.00	0.00	0.00	0.00	1,400.00	1,130.96	1,500.00	1,500.00	
612195 - Long Term Disability	0.00	0.00	0.00	0.00	1,200.00	915.41	1,200.00	1,200.00	
613125 - Miscellaneous Pay	0.00	0.00	0.00	150.00	0.00	200.00	0.00	0.00	
613130 - Unemployment Compensation	0.00	115.59	0.00	2,075.93	0.00	0.00	0.00	0.00	
621100 - Fuels and Lubes	32,000.00	21,907.13	28,000.00	22,202.59	24,000.00	13,937.85	24,000.00	24,000.00	
621110 - Clothing/Laundry Allowance	5,500.00	6,669.48	6,500.00	3,127.24	4,000.00	1,562.77	3,500.00	3,500.00	
621120 - Office Supplies	100.00	403.81	100.00	0.00	100.00	0.00	100.00	100.00	
621130 - Operating Supplies	1,500.00	9,534.97	1,600.00	1,416.21	2,000.00	8,215.98	5,000.00	5,000.00	
621140 - Supplies for Repair & Maintenance	55,000.00	35,800.41	55,000.00	25,472.69	48,000.00	29,487.69	45,000.00	45,000.00	
621150 - Small Tools and Minor Equipment	5,000.00	5,938.59	6,500.00	11,520.82	11,500.00	2,242.35	10,000.00	10,000.00	
621160 - Work Order Transfer - Parts	21,000.00	14,519.91	20,000.00	17,315.85	15,000.00	8,447.04	13,000.00	13,000.00	
631100 - Professional Services	3,100.00	1,982.00	4,000.00	46.00	3,000.00	179.00	3,000.00	3,000.00	
631130 - Insurance - Non-personnel	30,600.00	36,408.00	9,800.00	9,800.04	31,700.00	21,133.36	25,900.00	25,900.00	
632100 - Dues & Subscription , Permit renewals	600.00	3,407.56	2,500.00	1,263.97	2,480.00	541.41	2,000.00	2,000.00	
632110 - Transportation	200.00	4.00	200.00	0.00	200.00	0.00	200.00	200.00	
632120 - Conferences and School	4,000.00	1,808.44	5,000.00	200.00	4,000.00	1,134.44	4,000.00	4,000.00	
633100 - Advertising	500.00	67.50	200.00	56.25	200.00	0.00	200.00	200.00	
633110 - Printing & Binding	0.00	76.20	100.00	0.00	100.00	0.00	100.00	100.00	
633120 - Communication (phones, postage, etc)	4,200.00	3,217.41	4,200.00	3,324.07	3,200.00	1,894.99	3,200.00	3,200.00	
634100 - Utility Services	39,000.00	30,516.57	37,000.00	24,386.84	31,000.00	19,458.79	31,000.00	31,000.00	
635100 - Services Contracted, Non-professional	46,000.00	43,238.02	47,000.00	56,020.06	42,000.00	11,826.71	40,000.00	40,000.00	
635110 - Rentals	12,500.00	16,748.20	12,500.00	8,222.81	14,000.00	9,667.67	14,000.00	14,000.00	

Budget Worksheet

For Fiscal: 2021 Period Ending

Item 1.

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Account Typ...	2019	2019	2020	2020	2021	2021	Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 Planning	2022 Proposed
638180 - Pmts to Other Agencies	200.00	630.32	200.00	630.36	200.00	764.60	200.00	200.00
Division: 316 - Parks Surplus (Deficit):	-973,700.00	-883,425.84	-961,600.00	-832,198.80	-954,380.00	-603,356.06	-968,900.00	-968,900.00

Budget Worksheet

For Fiscal: 2021 Period Ending Item 1. 1

Account Typ...							Defined Budgets	
	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2022 2022 Planning	2022 2022 Proposed
Division: 317 - Lighting								
Expense	253,800.00	225,463.98	258,600.00	220,685.52	228,800.00	112,912.08	224,500.00	224,500.00
611100 - Full Time Employee - Regular	19,700.00	19,747.58	20,400.00	20,409.44	12,500.00	8,209.56	12,900.00	12,900.00
611200 - Full Time Employee - Overtime	300.00	733.62	300.00	301.78	300.00	56.27	300.00	300.00
612100 - Medicare Contribution	300.00	299.17	300.00	298.07	200.00	120.74	200.00	200.00
612110 - PERA Contribution	1,500.00	1,533.84	1,600.00	1,545.16	1,000.00	619.65	1,000.00	1,000.00
612120 - Social Security Contribution	1,200.00	1,278.77	1,300.00	1,273.07	800.00	516.83	800.00	800.00
612140 - Health Insurance	2,100.00	2,171.66	2,500.00	2,444.10	1,200.00	805.84	1,400.00	1,400.00
612150 - Dental Insurance	100.00	50.11	100.00	51.46	0.00	20.13	0.00	0.00
612160 - Life Insurance	0.00	7.83	0.00	7.88	0.00	3.39	0.00	0.00
612170 - Cash Benefit	700.00	415.22	500.00	283.88	300.00	188.10	300.00	300.00
612180 - Workers' Compensation	1,400.00	862.73	1,000.00	829.87	1,000.00	286.22	1,100.00	1,100.00
612190 - Short Term Disability	0.00	0.00	0.00	0.00	0.00	33.88	0.00	0.00
612195 - Long Term Disability	0.00	0.00	0.00	0.00	0.00	28.80	0.00	0.00
621140 - Supplies for Repair & Maintenance	6,500.00	276.06	6,600.00	14,499.72	6,500.00	0.00	6,500.00	6,500.00
634100 - Utility Services	190,000.00	168,464.22	190,000.00	156,757.83	175,000.00	100,040.02	170,000.00	170,000.00
635100 - Services Contracted, Non-professional	30,000.00	29,623.17	34,000.00	21,983.26	30,000.00	1,982.65	30,000.00	30,000.00
Division: 317 - Lighting Total:	253,800.00	225,463.98	258,600.00	220,685.52	228,800.00	112,912.08	224,500.00	224,500.00

Budget Worksheet

For Fiscal: 2021 Period Ending Item 1. 1

Account Typ...	Defined Budgets								
	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2021 2022 Planning	2022 2022 Proposed	
Division: 318 - Streets									
Revenue	442,500.00	480,187.85	387,700.00	455,586.00	348,600.00	382,279.50	446,600.00	446,600.00	
443310 - Municipal State Aid For Streets - Maintenance	382,400.00	419,704.00	387,600.00	455,586.00	348,500.00	382,279.50	446,500.00	446,500.00	
445200 - Watershed District Grants	60,000.00	60,203.10	0.00	0.00	0.00	0.00	0.00	0.00	
455110 - Public Works Maintenance	100.00	0.00	100.00	0.00	100.00	0.00	100.00	100.00	
461120 - Restitution Payments	0.00	280.75	0.00	0.00	0.00	0.00	0.00	0.00	
Expense	1,171,600.00	1,191,481.43	1,141,400.00	1,140,118.45	1,423,490.00	956,263.16	1,442,000.00	1,442,000.00	
611100 - Full Time Employee - Regular	555,800.00	541,006.37	563,400.00	567,281.27	587,800.00	385,732.68	595,200.00	595,200.00	
611110 - Temporary Employee - Regular	15,500.00	12,043.02	15,500.00	11,760.08	16,000.00	17,486.15	16,000.00	16,000.00	
611200 - Full Time Employee - Overtime	19,400.00	40,525.70	19,400.00	24,706.14	20,000.00	12,713.68	20,000.00	20,000.00	
611300 - Employee Leave	0.00	-847.58	0.00	12,330.92	0.00	0.00	0.00	0.00	
612100 - Medicare Contribution	8,600.00	8,675.04	8,700.00	8,819.78	8,900.00	5,910.00	9,000.00	9,000.00	
612110 - PERA Contribution	43,100.00	43,497.08	43,700.00	44,326.10	45,500.00	29,148.72	46,100.00	46,100.00	
612120 - Social Security Contribution	36,600.00	37,092.55	37,100.00	37,711.66	38,300.00	25,268.93	38,600.00	38,600.00	
612140 - Health Insurance	55,300.00	72,005.56	79,600.00	93,377.36	94,400.00	65,610.49	102,300.00	102,300.00	
612150 - Dental Insurance	1,200.00	1,578.09	1,800.00	1,678.49	1,900.00	1,059.09	1,600.00	1,600.00	
612160 - Life Insurance	300.00	259.87	300.00	272.77	300.00	199.17	300.00	300.00	
612170 - Cash Benefit	25,500.00	17,450.97	17,300.00	10,182.91	12,000.00	4,703.35	7,200.00	7,200.00	
612180 - Workers' Compensation	47,700.00	26,787.76	31,000.00	28,086.96	31,000.00	14,475.94	34,100.00	34,100.00	
612190 - Short Term Disability	0.00	0.00	0.00	0.00	2,100.00	1,617.89	1,900.00	1,900.00	
612195 - Long Term Disability	0.00	0.00	0.00	0.00	1,800.00	1,305.20	1,500.00	1,500.00	
613125 - Miscellaneous Pay	0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00	
621100 - Fuels and Lubes	54,300.00	48,792.45	52,000.00	34,197.31	47,000.00	21,214.39	45,000.00	45,000.00	
621110 - Clothing/Laundry Allowance	6,200.00	6,400.89	6,500.00	4,341.55	6,440.00	3,895.06	6,400.00	6,400.00	
621120 - Office Supplies	500.00	479.61	500.00	259.12	500.00	0.00	500.00	500.00	
621130 - Operating Supplies	2,500.00	2,509.82	2,500.00	1,145.04	2,500.00	1,799.03	2,500.00	2,500.00	
621140 - Supplies for Repair & Maintenance	127,000.00	134,051.43	135,000.00	67,492.32	132,000.00	89,869.01	136,000.00	136,000.00	
621150 - Small Tools and Minor Equipment	41,500.00	35,642.98	6,600.00	16,556.47	11,500.00	981.07	11,500.00	11,500.00	
621160 - Work Order Transfer - Parts	28,000.00	57,403.70	30,000.00	77,987.66	30,000.00	11,509.99	27,000.00	27,000.00	
631100 - Professional Services	500.00	805.00	500.00	454.60	500.00	696.00	500.00	500.00	
631130 - Insurance - Non-personnel	9,900.00	11,784.00	5,200.00	5,199.96	8,300.00	5,533.36	9,100.00	9,100.00	
632100 - Dues & Subscription , Permit renewals	700.00	626.12	1,700.00	1,587.50	700.00	409.10	900.00	900.00	
632110 - Transportation	100.00	0.00	100.00	0.00	100.00	0.00	100.00	100.00	
632120 - Conferences and School	3,600.00	1,090.00	4,000.00	200.00	3,000.00	2,075.00	3,000.00	3,000.00	
633110 - Printing & Binding	0.00	292.64	250.00	24.70	250.00	261.14	200.00	200.00	
633120 - Communication (phones, postage, etc)	7,500.00	6,948.51	7,000.00	8,073.26	7,000.00	3,009.31	7,000.00	7,000.00	
635100 - Services Contracted, Non-professional	53,800.00	54,116.89	70,250.00	81,364.52	311,200.00	248,647.11	316,000.00	316,000.00	
635110 - Rentals	1,500.00	4,803.66	1,500.00	700.00	1,500.00	0.00	1,500.00	1,500.00	
635130 - Hardware & Software Support	0.00	0.00	0.00	0.00	1,000.00	1,032.30	1,000.00	1,000.00	
703100 - Machinery & Equipment	25,000.00	25,659.30	0.00	0.00	0.00	0.00	0.00	0.00	
Division: 318 - Streets Surplus (Deficit):	-729,100.00	-711,293.58	-753,700.00	-684,532.45	-1,074,890.00	-573,983.66	-995,400.00	-995,400.00	

Budget Worksheet

For Fiscal: 2021 Period Ending Item 1. 1

Account Typ...	2019	2019	2020	2020	2021	2021	Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 Planning	2022 Proposed
Division: 319 - Fleet Services: Garage/Shop								
Revenue	3,200.00	4,281.59	3,200.00	626.29	3,200.00	450.08	1,100.00	1,100.00
474110 - Other Reimbursements	2,000.00	638.39	2,000.00	626.29	2,000.00	450.08	600.00	600.00
475300 - Sale of Miscellaneous Property	1,200.00	3,643.20	1,200.00	0.00	1,200.00	0.00	500.00	500.00
Expense	514,600.00	471,170.63	519,950.00	422,938.29	415,650.00	245,526.36	442,900.00	442,900.00
611100 - Full Time Employee - Regular	268,200.00	272,084.48	287,300.00	283,059.58	274,400.00	172,794.85	299,800.00	299,800.00
611200 - Full Time Employee - Overtime	4,000.00	9,185.98	4,000.00	4,293.90	4,100.00	1,104.15	4,100.00	4,100.00
611300 - Employee Leave	0.00	-1,295.89	0.00	9,725.83	0.00	0.00	0.00	0.00
612100 - Medicare Contribution	3,900.00	4,000.15	4,200.00	4,225.36	4,000.00	2,461.56	4,300.00	4,300.00
612110 - PERA Contribution	20,400.00	21,059.25	21,900.00	21,469.57	20,900.00	13,031.33	22,800.00	22,800.00
612120 - Social Security Contribution	16,900.00	17,104.93	17,500.00	18,069.18	17,000.00	10,526.39	18,400.00	18,400.00
612140 - Health Insurance	50,000.00	39,101.68	52,700.00	40,558.29	39,300.00	27,050.42	49,100.00	49,100.00
612150 - Dental Insurance	1,100.00	1,101.53	1,100.00	1,110.00	1,200.00	731.21	1,300.00	1,300.00
612160 - Life Insurance	100.00	132.77	150.00	133.99	100.00	87.87	100.00	100.00
612170 - Cash Benefit	1,300.00	644.90	1,100.00	504.54	500.00	150.48	200.00	200.00
612180 - Workers' Compensation	11,000.00	7,003.59	8,100.00	7,418.09	8,100.00	3,327.68	8,900.00	8,900.00
612190 - Short Term Disability	0.00	0.00	0.00	0.00	1,000.00	798.68	1,000.00	1,000.00
612195 - Long Term Disability	0.00	0.00	0.00	0.00	800.00	644.92	800.00	800.00
613140 - Work Order Transfer - Labor	-12,000.00	-5,491.58	0.00	0.00	0.00	0.00	0.00	0.00
621100 - Fuels and Lubes	2,000.00	704.36	2,200.00	510.03	1,000.00	117.92	500.00	500.00
621110 - Clothing/Laundry Allowance	6,500.00	5,118.06	7,000.00	2,731.47	3,000.00	1,301.20	2,500.00	2,500.00
621120 - Office Supplies	1,200.00	1,062.23	1,200.00	698.84	1,100.00	101.38	500.00	500.00
621130 - Operating Supplies	1,200.00	3,206.13	2,500.00	2,941.87	3,300.00	146.45	2,000.00	2,000.00
621140 - Supplies for Repair & Maintenance	11,500.00	12,945.33	11,500.00	2,396.44	7,000.00	2,148.59	4,000.00	4,000.00
621150 - Small Tools and Minor Equipment	6,500.00	4,034.04	9,000.00	5,520.14	6,500.00	789.80	9,500.00	9,500.00
621160 - Work Order Transfer - Parts	0.00	670.60	0.00	1,703.30	0.00	729.18	0.00	0.00
631100 - Professional Services	200.00	227.00	300.00	0.00	300.00	0.00	300.00	300.00
631130 - Insurance - Non-personnel	3,300.00	3,924.00	600.00	600.00	700.00	466.64	700.00	700.00
632100 - Dues & Subscription , Permit renewals	2,100.00	6,246.61	5,000.00	1,625.49	1,000.00	457.55	1,000.00	1,000.00
632110 - Transportation	500.00	17.52	300.00	0.00	200.00	0.00	200.00	200.00
632120 - Conferences and School	3,000.00	0.00	3,000.00	2,020.00	2,000.00	100.00	4,000.00	4,000.00
633110 - Printing & Binding	200.00	35.04	200.00	0.00	100.00	0.00	100.00	100.00
633120 - Communication (phones, postage, etc)	5,500.00	6,826.27	7,000.00	5,943.62	5,500.00	3,773.12	5,500.00	5,500.00
634100 - Utility Services	66,700.00	35,821.00	45,000.00	0.00	0.00	0.00	0.00	0.00
635100 - Services Contracted, Non-professional	35,900.00	27,364.07	35,000.00	9,692.20	16,450.00	2,717.38	12,000.00	12,000.00
635110 - Rentals	200.00	384.00	400.00	92.50	400.00	185.00	400.00	400.00
635130 - Hardware & Software Support	0.00	0.00	0.00	2,039.00	4,000.00	2,101.00	6,200.00	6,200.00
638140 - Miscellaneous Expenses	2,500.00	3,405.78	3,000.00	3,149.25	3,000.00	1,751.63	3,000.00	3,000.00
638170 - Work Order Transfer - Labor	0.00	-5,453.20	-12,000.00	-9,294.19	-12,000.00	-4,070.02	-21,000.00	-21,000.00
638180 - Pmts to Other Agencies	700.00	0.00	700.00	0.00	700.00	0.00	700.00	700.00
Division: 319 - Fleet Services: Garage/Shop Surplus (Deficit):	-511,400.00	-466,889.04	-516,750.00	-422,312.00	-412,450.00	-245,076.28	-441,800.00	-441,800.00

Budget Worksheet

For Fiscal: 2021 Period Ending Item 1. 1

Account Typ...	Defined Budgets							2022 2022 Proposed
	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2022 2022 Planning	
Division: 410 - Recreation								
Revenue	193,600.00	155,474.72	183,800.00	27,122.44	110,200.00	96,746.87	161,800.00	161,800.00
443400 - All Other State Grants	0.00	750.00	0.00	0.00	0.00	0.00	0.00	0.00
459100 - Program Revenue	164,200.00	142,645.94	158,400.00	18,962.13	95,000.00	82,353.61	146,000.00	146,000.00
459230 - Park Equipment & Facilities Rental	18,000.00	10,105.04	18,000.00	3,135.00	10,800.00	9,905.76	13,500.00	13,500.00
473100 - General Contributions & Donations	9,300.00	0.00	5,300.00	2,762.00	3,200.00	2,810.00	1,400.00	1,400.00
474110 - Other Reimbursements	200.00	0.00	200.00	0.00	100.00	0.00	100.00	100.00
475900 - Miscellaneous Revenues	1,900.00	1,973.74	1,900.00	2,263.31	1,100.00	1,677.50	800.00	800.00
Expense	725,100.00	617,836.47	853,800.00	517,886.55	779,190.00	440,889.85	835,200.00	830,200.00
611100 - Full Time Employee - Regular	145,800.00	182,960.24	248,800.00	246,565.83	338,000.00	231,340.63	369,600.00	369,600.00
611105 - Part-time Permanent -Regular	52,100.00	0.00	57,800.00	0.00	0.00	0.00	0.00	0.00
611110 - Temporary Employee - Regular	176,200.00	151,712.89	145,700.00	98,839.47	117,000.00	52,848.23	117,000.00	117,000.00
611200 - Full Time Employee - Overtime	0.00	206.23	0.00	146.33	0.00	86.04	0.00	0.00
611210 - Temporary/Part-time Employee - Overtime	0.00	2,209.92	0.00	1,184.59	0.00	427.01	0.00	0.00
611300 - Employee Leave	0.00	-1,268.83	0.00	1,402.85	0.00	0.00	0.00	0.00
612100 - Medicare Contribution	5,400.00	4,885.78	7,100.00	5,287.66	6,800.00	4,169.75	7,200.00	7,200.00
612110 - PERA Contribution	14,800.00	13,580.62	23,000.00	24,385.40	25,400.00	17,176.00	28,000.00	28,000.00
612120 - Social Security Contribution	23,200.00	20,891.30	30,300.00	22,609.04	29,900.00	17,829.58	31,400.00	31,400.00
612140 - Health Insurance	13,800.00	12,654.90	38,700.00	9,294.66	9,400.00	22,055.46	35,000.00	35,000.00
612150 - Dental Insurance	300.00	376.30	300.00	302.50	300.00	226.25	300.00	300.00
612160 - Life Insurance	100.00	100.58	200.00	209.95	200.00	137.17	200.00	200.00
612170 - Cash Benefit	11,400.00	8,493.93	5,700.00	28,342.44	28,600.00	14,391.27	25,700.00	25,700.00
612180 - Workers' Compensation	8,800.00	7,705.94	9,400.00	9,182.96	9,400.00	5,270.02	10,200.00	10,200.00
612190 - Short Term Disability	0.00	0.00	0.00	0.00	1,200.00	1,010.72	1,400.00	1,400.00
612195 - Long Term Disability	0.00	0.00	0.00	0.00	1,000.00	807.47	1,100.00	1,100.00
621100 - Fuels and Lubes	1,200.00	475.72	1,200.00	105.70	1,000.00	175.87	1,000.00	1,000.00
621110 - Clothing/Laundry Allowance	4,400.00	1,411.00	4,500.00	0.00	800.00	183.91	4,000.00	4,000.00
621120 - Office Supplies	1,500.00	1,420.70	2,030.00	735.26	1,600.00	493.65	1,300.00	1,300.00
621130 - Operating Supplies	48,700.00	56,602.04	51,700.00	10,755.96	50,000.00	11,995.73	47,500.00	47,500.00
621140 - Supplies for Repair & Maintenance	0.00	59.69	200.00	0.00	200.00	0.00	200.00	200.00
621150 - Small Tools and Minor Equipment	100.00	0.00	100.00	0.00	100.00	0.00	100.00	100.00
621160 - Work Order Transfer - Parts	100.00	444.92	1,000.00	594.56	990.00	1,120.17	1,000.00	1,000.00
631100 - Professional Services	500.00	8,941.80	510.00	0.00	500.00	3,200.00	500.00	500.00
631130 - Insurance - Non-personnel	1,600.00	1,908.00	700.00	699.96	800.00	533.36	2,700.00	2,700.00
632100 - Dues & Subscription , Permit renewals	1,300.00	5,507.00	8,000.00	1,212.99	7,000.00	2,831.00	6,000.00	6,000.00
632110 - Transportation	10,200.00	8,359.29	10,700.00	2,226.24	10,200.00	0.00	10,200.00	10,200.00
632120 - Conferences and School	4,600.00	3,021.02	6,000.00	600.00	4,000.00	1,790.00	4,800.00	4,800.00
633100 - Advertising	100.00	364.90	600.00	554.18	600.00	520.86	1,600.00	1,600.00
633110 - Printing & Binding	16,000.00	13,376.14	17,820.00	10,251.85	15,000.00	10,701.93	16,500.00	16,500.00
633120 - Communication (phones, postage, etc)	10,600.00	7,162.66	10,550.00	11,924.78	13,000.00	10,424.33	10,500.00	10,500.00
635100 - Services Contracted, Non-professional	64,800.00	44,990.87	85,270.00	25,971.39	57,000.00	23,988.44	73,000.00	68,000.00
635110 - Rentals	1,000.00	1,382.50	1,020.00	0.00	1,500.00	655.00	1,500.00	1,500.00

Budget Worksheet

For Fiscal: 2021 Period Ending

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Account Typ...	2019		2020		2021		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 Planning	2022 Proposed
635130 - Hardware & Software Support	0.00	0.00	0.00	4,500.00	4,500.00	4,500.00	5,500.00	5,500.00
638140 - Miscellaneous Expenses	86,500.00	41,568.26	64,500.00	0.00	23,000.00	0.00	0.00	0.00
638180 - Pmts to Other Agencies	20,000.00	16,330.16	20,400.00	0.00	20,200.00	0.00	20,200.00	20,200.00
Division: 410 - Recreation Surplus (Deficit):	-531,500.00	-462,361.75	-670,000.00	-490,764.11	-668,990.00	-344,142.98	-673,400.00	-668,400.00

Budget Worksheet

For Fiscal: 2021 Period Ending Item 1. 1

Account Typ...	2019	2019	2020	2020	2021	2021	Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 Planning	2022 Proposed
Division: 511 - Building Inspection								
Revenue	832,615.00	995,990.16	745,100.00	1,080,654.94	743,900.00	849,690.34	868,500.00	915,000.00
431400 - Contractor	12,200.00	8,435.00	11,500.00	9,065.00	10,300.00	6,335.00	8,100.00	8,600.00
435100 - Building Permits	419,550.00	490,491.20	352,800.00	474,841.33	352,800.00	296,813.91	390,500.00	413,500.00
435110 - Plan Review Fees	159,465.00	228,557.58	130,300.00	217,577.28	130,300.00	149,736.33	187,500.00	198,500.00
435200 - Electrical Permits	57,700.00	50,998.00	58,700.00	105,046.00	58,700.00	51,907.50	63,100.00	66,800.00
435300 - Plumbing Permits	49,600.00	49,807.06	49,600.00	54,710.42	49,600.00	87,415.80	47,300.00	50,000.00
435400 - Heating Permits	77,300.00	73,603.98	85,400.00	127,571.88	85,400.00	196,689.04	96,500.00	102,100.00
451100 - Sale of Maps, Publications, Videos, Misc.	0.00	54.25	0.00	0.00	0.00	0.00	0.00	0.00
453210 - Fire Impact Surcharge Fee	53,600.00	91,638.62	53,600.00	89,268.78	53,600.00	59,017.76	73,600.00	73,600.00
457100 - License Surcharge for Residential Contractors	3,200.00	2,340.00	3,200.00	2,295.00	3,200.00	1,775.00	1,900.00	1,900.00
475800 - Cash Short/Over	0.00	64.47	0.00	279.25	0.00	0.00	0.00	0.00
Expense	437,600.00	384,108.36	450,920.00	403,131.70	449,350.00	290,572.85	521,100.00	481,900.00
611100 - Full Time Employee - Regular	228,800.00	224,099.73	239,000.00	229,118.97	246,000.00	161,367.52	253,400.00	253,400.00
611110 - Temporary Employee - Regular	0.00	0.00	0.00	6,743.70	0.00	0.00	0.00	0.00
611200 - Full Time Employee - Overtime	4,100.00	3,969.56	4,100.00	0.00	4,200.00	0.00	4,200.00	4,200.00
611300 - Employee Leave	0.00	-1,519.85	0.00	3,837.29	0.00	0.00	0.00	0.00
612100 - Medicare Contribution	3,400.00	3,209.64	3,500.00	3,390.16	3,600.00	2,254.18	3,600.00	3,600.00
612110 - PERA Contribution	17,500.00	16,380.80	18,300.00	17,183.93	18,800.00	12,102.56	19,300.00	19,300.00
612120 - Social Security Contribution	14,400.00	13,724.15	15,100.00	14,495.61	15,200.00	9,638.35	15,600.00	15,600.00
612140 - Health Insurance	47,400.00	37,653.03	48,900.00	35,027.38	37,400.00	24,841.99	42,100.00	42,100.00
612150 - Dental Insurance	600.00	602.50	600.00	841.25	1,000.00	603.75	1,000.00	1,000.00
612160 - Life Insurance	100.00	93.88	100.00	98.79	100.00	69.98	100.00	100.00
612180 - Workers' Compensation	1,500.00	1,022.93	1,200.00	811.51	1,200.00	516.19	1,300.00	1,300.00
612190 - Short Term Disability	0.00	0.00	0.00	0.00	900.00	694.72	900.00	900.00
612195 - Long Term Disability	0.00	0.00	0.00	0.00	800.00	577.64	700.00	700.00
613125 - Miscellaneous Pay	0.00	125.00	0.00	0.00	0.00	0.00	0.00	0.00
621100 - Fuels and Lubes	2,000.00	1,543.13	2,040.00	1,415.66	1,800.00	792.00	1,800.00	1,800.00
621110 - Clothing/Laundry Allowance	1,500.00	159.52	1,530.00	786.47	1,000.00	0.00	1,000.00	1,000.00
621120 - Office Supplies	400.00	235.11	400.00	101.92	400.00	16.22	400.00	400.00
621130 - Operating Supplies	400.00	192.59	400.00	1,184.61	400.00	359.50	2,000.00	2,000.00
621150 - Small Tools and Minor Equipment	400.00	0.00	400.00	0.00	400.00	0.00	400.00	400.00
621160 - Work Order Transfer - Parts	500.00	1,253.40	510.00	35.55	500.00	45.72	500.00	500.00
631100 - Professional Services	4,800.00	0.00	4,910.00	46.00	4,000.00	0.00	1,000.00	1,000.00
631130 - Insurance - Non-personnel	1,600.00	1,908.00	1,600.00	1,599.96	2,200.00	1,466.64	2,100.00	2,100.00
632100 - Dues & Subscription , Permit renewals	600.00	290.00	600.00	398.00	590.00	30.00	600.00	600.00
632110 - Transportation	100.00	0.00	100.00	0.00	700.00	0.00	700.00	700.00
632120 - Conferences and School	1,500.00	1,160.00	4,030.00	65.00	2,990.00	1,250.00	4,030.00	4,030.00
633100 - Advertising	500.00	0.00	500.00	0.00	500.00	0.00	200.00	200.00
633110 - Printing & Binding	1,000.00	165.18	1,000.00	2,259.13	500.00	0.00	2,000.00	2,000.00
633120 - Communication (phones, postage, etc)	2,000.00	2,763.10	2,100.00	2,413.51	3,700.00	1,401.65	3,700.00	3,700.00
635100 - Services Contracted, Non-professional	102,500.00	75,076.96	100,000.00	78,287.30	94,200.00	68,632.15	152,200.00	113,000.00

Budget Worksheet

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Account Typ...	2019	2019	2020	2020	2021	2021	Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 Planning	2022 Proposed
635130 - Hardware & Software Support	0.00	0.00	0.00	2,990.00	6,270.00	3,912.09	6,270.00	6,270.00
Division: 511 - Building Inspection Surplus (Deficit):	395,015.00	611,881.80	294,180.00	677,523.24	294,550.00	559,117.49	347,400.00	433,100.00

Budget Worksheet

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Account Typ...							Defined Budgets		
	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2022 2022 Planning	2022 2022 Proposed	
Division: 512 - Planning-Code Enforcement									
Revenue	74,000.00	73,617.88	64,900.00	87,606.22	106,000.00	83,614.81	68,300.00	68,300.00	
421100 - From County - Current	15,100.00	14,379.75	14,100.00	32,688.54	22,300.00	53,447.52	20,000.00	20,000.00	
421200 - From County - Delinquent	2,400.00	1,977.49	5,000.00	573.82	7,900.00	2,864.92	2,900.00	2,900.00	
435900 - All Other Permits	14,900.00	4,800.00	14,900.00	4,750.00	14,900.00	4,350.00	5,900.00	5,900.00	
445300 - Other Private Grants (Foundations, etc)	0.00	2,936.97	0.00	299.85	0.00	0.00	0.00	0.00	
451100 - Sale of Maps, Publications, Videos, Misc.	100.00	0.00	100.00	0.00	100.00	0.00	0.00	0.00	
457200 - Zoning and Land Use/Special Use Application Fees	15,400.00	11,230.00	15,400.00	23,250.00	15,400.00	14,200.00	17,600.00	17,600.00	
457210 - Community Development Fees	400.00	375.00	400.00	525.00	400.00	900.00	400.00	400.00	
457220 - Nuisance Abatement	25,700.00	37,918.67	15,000.00	25,519.01	45,000.00	7,852.37	21,500.00	21,500.00	
Expense	675,000.00	623,714.79	665,520.00	633,279.64	698,860.00	405,259.63	763,700.00	763,700.00	
611100 - Full Time Employee - Regular	340,200.00	339,171.99	353,000.00	334,125.05	349,900.00	229,205.43	367,200.00	367,200.00	
611105 - Part-time Permanent -Regular	41,000.00	33,948.40	47,000.00	0.00	55,900.00	11,122.08	36,800.00	36,800.00	
611110 - Temporary Employee - Regular	13,400.00	7,842.70	13,400.00	273.77	13,800.00	0.00	13,800.00	13,800.00	
611200 - Full Time Employee - Overtime	0.00	606.06	0.00	345.16	0.00	0.00	0.00	0.00	
611300 - Employee Leave	0.00	-5,849.40	0.00	3,686.70	0.00	0.00	0.00	0.00	
612100 - Medicare Contribution	5,700.00	5,629.76	6,000.00	4,988.90	5,400.00	3,510.51	6,100.00	6,100.00	
612110 - PERA Contribution	28,600.00	27,560.99	30,000.00	25,085.53	30,400.00	18,024.83	31,300.00	31,300.00	
612120 - Social Security Contribution	24,500.00	23,648.16	25,700.00	20,961.25	23,000.00	15,008.92	25,700.00	25,700.00	
612140 - Health Insurance	19,100.00	21,338.05	19,800.00	29,460.08	30,600.00	20,563.82	34,900.00	34,900.00	
612150 - Dental Insurance	200.00	434.90	200.00	529.67	600.00	352.38	600.00	600.00	
612160 - Life Insurance	100.00	129.67	100.00	131.88	100.00	87.56	100.00	100.00	
612170 - Cash Benefit	11,400.00	12,806.91	11,500.00	11,530.62	11,400.00	7,525.71	11,400.00	11,400.00	
612180 - Workers' Compensation	3,000.00	1,675.76	2,000.00	1,525.24	2,000.00	879.03	1,800.00	1,800.00	
612190 - Short Term Disability	0.00	0.00	0.00	0.00	1,100.00	891.17	1,200.00	1,200.00	
612195 - Long Term Disability	0.00	0.00	0.00	0.00	1,000.00	745.95	1,000.00	1,000.00	
613125 - Miscellaneous Pay	0.00	100.00	0.00	100.00	0.00	0.00	0.00	0.00	
621100 - Fuels and Lubes	600.00	722.17	600.00	443.83	590.00	188.32	600.00	600.00	
621110 - Clothing/Laundry Allowance	0.00	160.13	250.00	187.52	250.00	0.00	200.00	200.00	
621120 - Office Supplies	1,900.00	2,624.48	1,940.00	1,051.76	1,920.00	449.67	1,900.00	1,900.00	
621130 - Operating Supplies	1,000.00	891.73	1,000.00	769.56	990.00	0.00	1,000.00	1,000.00	
621150 - Small Tools and Minor Equipment	0.00	275.00	500.00	171.00	500.00	0.00	500.00	500.00	
621160 - Work Order Transfer - Parts	200.00	763.28	200.00	61.33	1,000.00	68.99	1,000.00	1,000.00	
631100 - Professional Services	10,000.00	90.00	10,200.00	16,542.30	11,000.00	1,999.25	11,000.00	11,000.00	
631130 - Insurance - Non-personnel	29,300.00	34,860.00	45,710.00	45,710.04	16,700.00	11,133.36	53,800.00	53,800.00	
632100 - Dues & Subscription , Permit renewals	33,800.00	1,630.00	10,000.00	1,152.00	1,300.00	1,479.00	1,300.00	1,300.00	
632110 - Transportation	700.00	181.43	400.00	0.00	400.00	0.00	400.00	400.00	
632120 - Conferences and School	5,700.00	1,220.56	5,800.00	344.50	1,900.00	1,551.00	5,000.00	5,000.00	
633100 - Advertising	3,000.00	1,685.88	3,060.00	1,852.96	3,030.00	775.02	3,000.00	3,000.00	
633110 - Printing & Binding	2,600.00	4,514.96	2,650.00	22.68	2,620.00	2,063.84	2,600.00	2,600.00	
633120 - Communication (phones, postage, etc)	3,500.00	6,767.85	4,000.00	3,313.25	3,960.00	2,071.83	4,000.00	4,000.00	
635100 - Services Contracted, Non-professional	95,000.00	98,283.37	70,000.00	94,713.06	100,000.00	34,161.96	100,000.00	100,000.00	

Budget Worksheet

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Account Typ...	2019	2019	2020	2020	2021	2021	Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 Planning	2022 Proposed
635110 - Rentals	500.00	0.00	510.00	0.00	500.00	0.00	500.00	500.00
635130 - Hardware & Software Support	0.00	0.00	0.00	34,200.00	27,000.00	41,400.00	45,000.00	45,000.00
Division: 512 - Planning-Code Enforcement Surplus (Deficit):	-601,000.00	-550,096.91	-600,620.00	-545,673.42	-592,860.00	-321,644.82	-695,400.00	-695,400.00

Budget Worksheet

For Fiscal: 2021 Period Ending Item 1. 1

Account Typ...	2019	2019	2020	2020	2021	2021	Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 2022 Planning	2022 2022 Proposed
Division: 514 - Rental Inspections								
Revenue	184,000.00	188,544.50	185,000.00	179,453.00	185,000.00	108,010.00	191,500.00	191,500.00
431200 - Rental Housing Licenses	164,000.00	167,214.00	165,000.00	172,044.00	165,000.00	102,792.00	175,000.00	175,000.00
457220 - Nuisance Abatement	0.00	637.50	0.00	0.00	0.00	0.00	0.00	0.00
457300 - Rental Re-Inspection Fees	17,300.00	17,525.00	17,300.00	3,745.00	17,300.00	2,800.00	13,600.00	13,600.00
457310 - Rental Late Fees & Transfers	2,700.00	3,168.00	2,700.00	3,664.00	2,700.00	2,418.00	2,900.00	2,900.00
Expense	237,700.00	228,320.16	227,380.00	164,541.54	229,600.00	133,850.12	243,500.00	243,500.00
611100 - Full Time Employee - Regular	165,600.00	167,309.57	163,300.00	129,798.48	164,500.00	97,390.93	171,800.00	171,800.00
611300 - Employee Leave	0.00	-1,123.51	0.00	-11,509.03	0.00	0.00	0.00	0.00
612100 - Medicare Contribution	2,400.00	2,336.21	2,400.00	1,580.24	1,300.00	1,368.15	2,400.00	2,400.00
612110 - PERA Contribution	12,400.00	12,537.94	12,300.00	9,209.91	12,300.00	7,304.15	12,900.00	12,900.00
612120 - Social Security Contribution	10,300.00	9,989.14	10,100.00	6,757.52	5,700.00	5,850.83	10,400.00	10,400.00
612140 - Health Insurance	20,400.00	26,030.61	21,100.00	23,629.25	33,800.00	16,757.47	31,900.00	31,900.00
612150 - Dental Insurance	800.00	635.43	800.00	569.73	800.00	439.20	900.00	900.00
612160 - Life Insurance	100.00	89.85	100.00	64.97	100.00	52.19	100.00	100.00
612170 - Cash Benefit	5,700.00	2,508.57	5,700.00	0.00	0.00	0.00	0.00	0.00
612180 - Workers' Compensation	1,100.00	839.33	900.00	462.90	900.00	297.82	1,000.00	1,000.00
612190 - Short Term Disability	0.00	0.00	0.00	0.00	300.00	402.32	600.00	600.00
612195 - Long Term Disability	0.00	0.00	0.00	0.00	300.00	320.19	500.00	500.00
613125 - Miscellaneous Pay	0.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00
621100 - Fuels and Lubes	700.00	384.91	700.00	185.94	500.00	180.32	500.00	500.00
621110 - Clothing/Laundry Allowance	1,500.00	798.32	1,530.00	287.24	800.00	229.20	800.00	800.00
621120 - Office Supplies	600.00	754.87	400.00	488.65	400.00	172.12	400.00	400.00
621130 - Operating Supplies	1,000.00	71.91	600.00	199.43	590.00	489.25	600.00	600.00
621150 - Small Tools and Minor Equipment	100.00	0.00	100.00	0.00	100.00	101.84	200.00	200.00
621160 - Work Order Transfer - Parts	400.00	778.98	400.00	136.57	400.00	221.39	400.00	400.00
631100 - Professional Services	7,900.00	45.80	1,000.00	0.00	500.00	48.00	500.00	500.00
631130 - Insurance - Non-personnel	400.00	480.00	600.00	600.00	600.00	400.00	500.00	500.00
632100 - Dues & Subscription , Permit renewals	500.00	0.00	300.00	0.00	300.00	0.00	300.00	300.00
632110 - Transportation	0.00	40.02	100.00	0.00	100.00	0.00	100.00	100.00
632120 - Conferences and School	1,500.00	0.00	600.00	0.00	1,000.00	368.12	2,500.00	2,500.00
633110 - Printing & Binding	500.00	566.21	500.00	22.59	500.00	323.63	500.00	500.00
633120 - Communication (phones, postage, etc)	2,500.00	2,089.36	2,550.00	1,324.39	2,520.00	637.13	2,500.00	2,500.00
635100 - Services Contracted, Non-professional	1,300.00	1,131.64	1,300.00	732.76	1,290.00	495.87	1,200.00	1,200.00
Division: 514 - Rental Inspections Surplus (Deficit):	-53,700.00	-39,775.66	-42,380.00	14,911.46	-44,600.00	-25,840.12	-52,000.00	-52,000.00
Fund: 101 - General Fund Surplus (Deficit):	-30,000.00	-881,655.03	2,045,000.00	3,431,365.22	0.00	-1,371,060.49	-180,600.00	0.00

Budget Worksheet

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Account Typ...							Defined Budgets	
	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2022 2022 Planning	2022 2022 Proposed
Fund: 225 - Cable TV Fund								
Division: 127 - Communications & Engagement								
Revenue	308,500.00	302,366.91	279,400.00	296,032.62	299,200.00	194,491.93	296,900.00	296,900.00
431900 - All Other Licenses	293,300.00	263,793.74	264,000.00	257,032.14	255,400.00	156,963.62	251,900.00	251,900.00
451210 - Administrative Charges	700.00	0.00	700.00	0.00	28,900.00	0.00	31,600.00	31,600.00
471110 - Interest Earnings - Investments	14,700.00	24,933.88	14,700.00	28,386.47	14,900.00	0.00	13,400.00	13,400.00
471120 - Unrealized Gain/Loss on Investments	-200.00	13,639.29	0.00	10,614.01	0.00	-16,771.99	0.00	0.00
474110 - Other Reimbursements	0.00	0.00	0.00	0.00	0.00	54,300.30	0.00	0.00
Expense	322,600.00	338,987.86	360,780.00	333,854.93	379,310.00	217,780.49	376,700.00	376,700.00
611100 - Full Time Employee - Regular	136,800.00	137,446.39	142,100.00	144,526.39	150,900.00	97,387.85	156,900.00	156,900.00
611110 - Temporary Employee - Regular	0.00	60.09	0.00	0.00	0.00	0.00	0.00	0.00
612100 - Medicare Contribution	2,000.00	1,918.62	2,200.00	1,994.71	2,100.00	1,324.81	2,200.00	2,200.00
612110 - PERA Contribution	10,300.00	8,349.31	10,700.00	10,839.13	11,100.00	7,303.97	11,500.00	11,500.00
612120 - Social Security Contribution	8,500.00	8,205.03	8,800.00	8,529.99	8,900.00	5,665.22	9,200.00	9,200.00
612140 - Health Insurance	20,400.00	27,346.69	28,000.00	28,260.80	28,700.00	19,308.68	32,700.00	32,700.00
612150 - Dental Insurance	300.00	447.37	300.00	302.50	300.00	307.37	500.00	500.00
612160 - Life Insurance	100.00	69.49	100.00	70.08	100.00	46.49	100.00	100.00
612170 - Cash Benefit	2,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
612180 - Workers' Compensation	1,000.00	713.85	900.00	569.18	900.00	330.11	1,000.00	1,000.00
612190 - Short Term Disability	0.00	0.00	0.00	0.00	500.00	436.01	600.00	600.00
612195 - Long Term Disability	0.00	0.00	0.00	0.00	500.00	347.76	400.00	400.00
613125 - Miscellaneous Pay	0.00	0.00	0.00	100.00	0.00	208.91	0.00	0.00
621120 - Office Supplies	100.00	305.06	2,000.00	302.76	1,200.00	30.86	1,200.00	1,200.00
621130 - Operating Supplies	16,100.00	5,612.02	10,000.00	7,948.07	8,900.00	0.00	8,900.00	8,900.00
621150 - Small Tools and Minor Equipment	300.00	0.00	10,000.00	0.00	11,000.00	0.00	12,000.00	12,000.00
631100 - Professional Services	20,300.00	41,555.30	24,000.00	10,237.50	23,200.00	0.00	5,000.00	5,000.00
631130 - Insurance - Non-personnel	400.00	480.00	500.00	500.04	500.00	333.36	1,100.00	1,100.00
631140 - Admin Charges	87,100.00	87,099.96	95,800.00	95,799.96	107,300.00	71,533.36	105,900.00	105,900.00
632100 - Dues & Subscription , Permit renewals	3,300.00	1,959.90	6,000.00	5,974.78	5,400.00	5,944.53	7,700.00	7,700.00
632110 - Transportation	700.00	109.50	700.00	229.96	700.00	0.00	700.00	700.00
632120 - Conferences and School	3,100.00	1,463.60	3,100.00	530.00	2,700.00	565.00	2,700.00	2,700.00
633100 - Advertising	0.00	537.50	1,000.00	30.31	990.00	854.24	2,000.00	2,000.00
633110 - Printing & Binding	0.00	674.71	2,500.00	557.22	2,000.00	0.00	2,000.00	2,000.00
633120 - Communication (phones, postage, etc)	500.00	3,792.23	4,460.00	5,533.44	4,420.00	3,997.46	4,400.00	4,400.00
635100 - Services Contracted, Non-professional	8,400.00	10,841.24	7,620.00	7,823.11	7,000.00	1,809.50	8,000.00	8,000.00
635130 - Hardware & Software Support	0.00	0.00	0.00	3,195.00	0.00	45.00	0.00	0.00
Division: 127 - Communications & Engagement Surplus (Deficit):	-14,100.00	-36,620.95	-81,380.00	-37,822.31	-80,110.00	-23,288.56	-79,800.00	-79,800.00
Fund: 225 - Cable TV Fund Surplus (Deficit):	-14,100.00	-36,620.95	-81,380.00	-37,822.31	-80,110.00	-23,288.56	-79,800.00	-79,800.00

Budget Worksheet

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Account Typ...							Defined Budgets	
	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2022 2022 Planning	2022 2022 Proposed
Fund: 237 - Solid Waste Abatement								
Division: 518 - Recycling								
Revenue	472,700.00	474,320.47	499,870.00	501,722.29	550,470.00	293,593.90	520,400.00	520,400.00
443400 - All Other State Grants	126,800.00	131,786.84	126,970.00	131,883.98	126,970.00	0.00	129,900.00	129,900.00
451500 - Recycling Fees	334,000.00	332,848.60	363,000.00	365,282.13	416,400.00	290,126.52	379,200.00	379,200.00
451510 - Recycling Penalties	8,400.00	7,952.59	6,400.00	1,713.68	3,200.00	2,746.12	5,600.00	5,600.00
471110 - Interest Earnings - Investments	0.00	667.64	0.00	770.37	400.00	0.00	400.00	400.00
471120 - Unrealized Gain/Loss on Investments	0.00	343.90	0.00	290.28	0.00	-455.17	0.00	0.00
474110 - Other Reimbursements	2,500.00	0.00	2,500.00	0.00	2,500.00	0.00	4,200.00	4,200.00
475900 - Miscellaneous Revenues	1,000.00	720.90	1,000.00	1,781.85	1,000.00	1,176.43	1,100.00	1,100.00
Expense	472,500.00	473,298.94	497,700.00	503,808.64	538,770.00	320,920.97	516,700.00	516,700.00
611100 - Full Time Employee - Regular	31,000.00	32,446.15	37,600.00	34,897.30	40,400.00	24,385.33	41,600.00	41,600.00
611110 - Temporary Employee - Regular	5,200.00	3,651.90	0.00	0.00	0.00	0.00	0.00	0.00
611200 - Full Time Employee - Overtime	0.00	138.23	3,100.00	0.00	0.00	0.00	0.00	0.00
612100 - Medicare Contribution	600.00	505.43	700.00	445.02	600.00	274.01	600.00	600.00
612110 - PERA Contribution	2,600.00	2,444.02	3,100.00	2,617.50	3,000.00	1,829.00	3,100.00	3,100.00
612120 - Social Security Contribution	2,400.00	2,160.77	2,800.00	1,902.01	2,400.00	1,171.37	2,400.00	2,400.00
612140 - Health Insurance	6,800.00	6,857.23	7,000.00	9,121.25	10,600.00	7,107.87	12,100.00	12,100.00
612150 - Dental Insurance	200.00	151.58	200.00	151.47	200.00	100.69	200.00	200.00
612160 - Life Insurance	0.00	17.52	0.00	17.69	0.00	11.71	0.00	0.00
612180 - Workers' Compensation	300.00	177.37	200.00	158.28	200.00	96.29	200.00	200.00
612190 - Short Term Disability	0.00	0.00	0.00	0.00	100.00	113.38	100.00	100.00
612195 - Long Term Disability	0.00	0.00	0.00	0.00	100.00	90.43	100.00	100.00
621120 - Office Supplies	200.00	197.10	200.00	74.33	200.00	26.10	200.00	200.00
621130 - Operating Supplies	18,000.00	17,331.69	5,100.00	6,531.76	2,350.00	686.17	2,400.00	2,400.00
631100 - Professional Services	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
631130 - Insurance - Non-personnel	400.00	480.00	500.00	500.04	500.00	333.36	500.00	500.00
632100 - Dues & Subscription , Permit renewals	0.00	110.00	0.00	120.00	0.00	0.00	0.00	0.00
632110 - Transportation	100.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00
633100 - Advertising	500.00	1,421.32	600.00	590.92	200.00	0.00	200.00	200.00
633110 - Printing & Binding	5,500.00	6,447.14	3,100.00	2,148.50	2,100.00	1,147.64	2,100.00	2,100.00
633120 - Communication (phones, postage, etc)	7,500.00	8,430.36	8,700.00	7,037.65	5,920.00	364.71	5,900.00	5,900.00
635100 - Services Contracted, Non-professional	390,200.00	390,331.13	424,700.00	437,494.92	469,900.00	283,182.91	445,000.00	445,000.00
Division: 518 - Recycling Surplus (Deficit):	200.00	1,021.53	2,170.00	-2,086.35	11,700.00	-27,327.07	3,700.00	3,700.00
Fund: 237 - Solid Waste Abatement Surplus (Deficit):	200.00	1,021.53	2,170.00	-2,086.35	11,700.00	-27,327.07	3,700.00	3,700.00

Budget Worksheet

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Account Typ...							Defined Budgets	
	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2022 2022 Planning	2022 2022 Proposed
Fund: 260 - Police Activity Fund								
Division: 211 - Police								
Revenue	702,600.00	366,612.92	481,500.00	350,598.32	405,320.00	188,283.16	255,900.00	255,900.00
443400 - All Other State Grants	273,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450200 - Reimbs-Cities & Counties	429,000.00	366,612.92	481,500.00	350,598.32	405,320.00	188,283.16	255,900.00	255,900.00
Expense	420,600.00	363,123.41	482,300.00	347,272.85	405,320.00	215,006.22	255,900.00	255,900.00
611100 - Full Time Employee - Regular	110,400.00	110,899.18	115,600.00	116,588.64	121,000.00	79,617.60	124,700.00	124,700.00
612100 - Medicare Contribution	1,600.00	1,668.13	1,700.00	1,751.16	1,800.00	1,193.19	1,900.00	1,900.00
612110 - PERA Contribution	8,300.00	8,317.44	8,700.00	8,744.15	9,100.00	5,971.32	9,400.00	9,400.00
612120 - Social Security Contribution	6,800.00	7,132.78	7,200.00	7,487.97	7,800.00	5,102.21	8,000.00	8,000.00
612150 - Dental Insurance	300.00	0.00	300.00	0.00	0.00	0.00	0.00	0.00
612160 - Life Insurance	100.00	34.85	100.00	35.13	0.00	23.33	0.00	0.00
612170 - Cash Benefit	5,700.00	5,743.31	5,800.00	5,765.31	5,700.00	3,762.85	5,700.00	5,700.00
612180 - Workers' Compensation	900.00	547.35	700.00	531.99	700.00	296.59	800.00	800.00
612190 - Short Term Disability	0.00	0.00	0.00	0.00	400.00	288.00	400.00	400.00
612195 - Long Term Disability	0.00	0.00	0.00	0.00	300.00	264.97	300.00	300.00
613125 - Miscellaneous Pay	0.00	0.00	0.00	25.00	0.00	0.00	0.00	0.00
621100 - Fuels and Lubes	0.00	11.97	0.00	0.00	0.00	0.00	0.00	0.00
621120 - Office Supplies	200.00	0.00	200.00	0.00	200.00	0.00	200.00	200.00
621130 - Operating Supplies	5,200.00	4,076.53	5,300.00	292.97	5,250.00	225.00	4,000.00	4,000.00
621150 - Small Tools and Minor Equipment	0.00	64.24	0.00	0.00	0.00	0.00	0.00	0.00
632100 - Dues & Subscription , Permit renewals	1,000.00	256.97	1,000.00	256.97	990.00	10.00	900.00	900.00
632110 - Transportation	3,700.00	2,830.60	3,800.00	2,068.80	3,600.00	77.45	3,600.00	3,600.00
632120 - Conferences and School	300.00	4,006.13	300.00	-676.89	6,000.00	0.00	6,000.00	6,000.00
633110 - Printing & Binding	0.00	71.86	0.00	0.00	0.00	0.00	0.00	0.00
633120 - Communication (phones, postage, etc)	2,500.00	2,286.57	2,500.00	2,239.59	2,480.00	1,204.31	2,400.00	2,400.00
635100 - Services Contracted, Non-professional	0.00	1,340.82	0.00	80.36	0.00	25.97	0.00	0.00
635130 - Hardware & Software Support	0.00	0.00	0.00	5,813.21	0.00	3,629.96	0.00	0.00
638180 - Pmts to Other Agencies	273,600.00	213,834.68	329,100.00	196,268.49	240,000.00	113,313.47	87,600.00	87,600.00
Division: 211 - Police Surplus (Deficit):	282,000.00	3,489.51	-800.00	3,325.47	0.00	-26,723.06	0.00	0.00
Fund: 260 - Police Activity Fund Surplus (Deficit):	282,000.00	3,489.51	-800.00	3,325.47	0.00	-26,723.06	0.00	0.00

Budget Worksheet

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Account Typ...	2019	2019	2020	2020	2021	2021	Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 Planning	2022 Proposed
Fund: 270 - Springbrook NC Fund								
Division: 419 - Spring Brook Nature Center								
Revenue	647,497.00	661,860.57	633,007.00	500,926.39	546,900.00	280,882.93	658,900.00	658,900.00
411100 - Current Ad Valorem	392,197.00	387,948.09	411,807.00	408,906.11	414,100.00	218,664.05	459,100.00	459,100.00
411200 - Delinquent Ad Valorem	300.00	-369.62	300.00	2,568.10	300.00	2,700.39	1,300.00	1,300.00
443400 - All Other State Grants	0.00	14,495.00	0.00	20,381.20	0.00	0.00	0.00	0.00
459100 - Program Revenue	146,000.00	145,558.38	137,200.00	35,615.67	82,300.00	49,992.00	137,200.00	137,200.00
459230 - Park Equipment & Facilities Rental	18,000.00	18,778.91	14,200.00	1,576.38	8,500.00	4,639.33	14,200.00	14,200.00
471110 - Interest Earnings - Investments	1,000.00	3,650.67	1,000.00	3,950.00	600.00	0.00	1,900.00	1,900.00
471120 - Unrealized Gain/Loss on Investments	0.00	1,708.24	0.00	1,432.22	0.00	-2,333.84	0.00	0.00
473100 - General Contributions & Donations	80,000.00	87,444.36	65,000.00	20,579.11	39,000.00	5,776.00	43,700.00	43,700.00
475900 - Miscellaneous Revenues	10,000.00	2,646.54	3,500.00	1,752.25	2,100.00	1,445.00	1,500.00	1,500.00
493100 - Transfer In From Other Funds	0.00	0.00	0.00	4,165.35	0.00	0.00	0.00	0.00
Expense	623,200.00	624,389.05	620,820.00	557,098.30	578,900.00	379,325.86	658,500.00	658,500.00
611100 - Full Time Employee - Regular	222,000.00	214,015.58	228,700.00	229,082.97	248,000.00	151,972.09	253,800.00	253,800.00
611105 - Part-time Permanent -Regular	69,100.00	65,492.59	71,800.00	73,115.42	74,200.00	45,478.58	99,800.00	99,800.00
611110 - Temporary Employee - Regular	70,000.00	74,799.50	79,800.00	30,522.80	52,200.00	47,632.55	52,200.00	52,200.00
611210 - Temporary/Part-time Employee - Overtime	0.00	554.69	0.00	0.00	0.00	0.00	0.00	0.00
611300 - Employee Leave	0.00	-910.21	0.00	4,324.81	0.00	0.00	0.00	0.00
612100 - Medicare Contribution	5,000.00	5,209.04	5,600.00	4,915.40	5,500.00	3,538.75	5,800.00	5,800.00
612110 - PERA Contribution	21,500.00	20,580.46	22,500.00	22,664.88	24,000.00	14,797.03	26,200.00	26,200.00
612120 - Social Security Contribution	21,500.00	22,273.26	23,600.00	21,017.52	23,200.00	15,131.07	24,700.00	24,700.00
612140 - Health Insurance	16,400.00	17,698.14	16,900.00	30,053.61	30,500.00	22,481.00	45,800.00	45,800.00
612150 - Dental Insurance	600.00	493.75	600.00	302.50	300.00	263.75	700.00	700.00
612160 - Life Insurance	100.00	98.78	100.00	105.41	100.00	69.90	100.00	100.00
612170 - Cash Benefit	5,700.00	5,743.31	5,700.00	5,765.31	5,700.00	2,442.55	0.00	0.00
612180 - Workers' Compensation	14,000.00	12,019.58	12,800.00	10,430.40	12,800.00	5,843.96	13,100.00	13,100.00
612190 - Short Term Disability	0.00	0.00	0.00	0.00	800.00	630.32	900.00	900.00
612195 - Long Term Disability	0.00	0.00	0.00	0.00	700.00	502.75	700.00	700.00
613125 - Miscellaneous Pay	0.00	300.00	0.00	100.00	0.00	0.00	0.00	0.00
613130 - Unemployment Compensation	0.00	0.00	0.00	15.47	0.00	0.00	0.00	0.00
613140 - Work Order Transfer - Labor	0.00	245.37	0.00	0.00	0.00	0.00	0.00	0.00
621100 - Fuels and Lubes	300.00	0.00	300.00	0.00	300.00	0.00	300.00	300.00
621110 - Clothing/Laundry Allowance	1,200.00	1,747.14	1,300.00	707.74	400.00	1,508.71	1,600.00	1,600.00
621120 - Office Supplies	500.00	1,071.17	510.00	263.58	200.00	201.33	800.00	800.00
621130 - Operating Supplies	40,000.00	31,074.69	37,300.00	34,724.55	17,800.00	13,110.78	27,200.00	27,200.00
621140 - Supplies for Repair & Maintenance	3,000.00	2,450.26	3,100.00	1,382.65	3,100.00	2,767.63	3,100.00	3,100.00
621150 - Small Tools and Minor Equipment	300.00	11,204.47	300.00	7,864.44	3,700.00	1,023.92	3,700.00	3,700.00
621160 - Work Order Transfer - Parts	300.00	133.07	300.00	22.17	300.00	0.00	300.00	300.00
631100 - Professional Services	1,500.00	329.64	29,500.00	5,592.15	13,100.00	49.00	13,800.00	13,800.00
631130 - Insurance - Non-personnel	11,000.00	13,092.00	4,000.00	3,999.96	4,000.00	2,666.64	2,200.00	2,200.00
632100 - Dues & Subscription , Permit renewals	500.00	368.95	500.00	35.00	100.00	1,140.00	100.00	100.00

Budget Worksheet

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Account Typ...	Defined Budgets								
	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2022 2022 Planning	2022 2022 Proposed	
632110 - Transportation	1,800.00	2,372.60	1,800.00	149.57	3,500.00	66.08	3,500.00	3,500.00	
632120 - Conferences and School	600.00	477.37	600.00	0.00	600.00	340.00	600.00	600.00	
633100 - Advertising	800.00	220.00	800.00	0.00	200.00	0.00	200.00	200.00	
633110 - Printing & Binding	10,000.00	405.73	10,200.00	348.09	4,000.00	321.47	4,000.00	4,000.00	
633120 - Communication (phones, postage, etc)	8,000.00	2,615.87	8,160.00	2,462.05	2,400.00	1,409.26	2,400.00	2,400.00	
634100 - Utility Services	21,000.00	19,860.08	21,420.00	21,643.93	21,400.00	12,056.15	21,400.00	21,400.00	
635100 - Services Contracted, Non-professional	25,000.00	45,694.60	30,500.00	42,443.82	23,500.00	29,994.59	47,000.00	47,000.00	
635110 - Rentals	1,500.00	2,657.53	2,130.00	2,766.07	2,300.00	1,886.00	2,500.00	2,500.00	
638170 - Work Order Transfer - Labor	0.00	0.00	0.00	276.03	0.00	0.00	0.00	0.00	
993100 - Transfer Out to Other Funds	50,000.00	50,000.04	0.00	0.00	0.00	0.00	0.00	0.00	
Division: 419 - Spring Brook Nature Center Surplus (Deficit):	24,297.00	37,471.52	12,187.00	-56,171.91	-32,000.00	-98,442.93	400.00	400.00	
Fund: 270 - Springbrook NC Fund Surplus (Deficit):	24,297.00	37,471.52	12,187.00	-56,171.91	-32,000.00	-98,442.93	400.00	400.00	

Budget Worksheet

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Account Typ...	Defined Budgets								
	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2021 YTD Activity	2022 2022 Planning	2022 2022 Proposed
Fund: 609 - Municipal Liquor									
Division: 691 - Store 1 - Cub location									
Revenue	4,872,022.00	4,840,781.90	4,610,900.00	5,804,799.99	4,753,500.00	3,955,349.58	5,736,500.00	5,736,500.00	
461120 - Restitution Payments	0.00	35.06	0.00	12.37	0.00	0.00	0.00	0.00	
471110 - Interest Earnings - Investments	0.00	7,288.34	0.00	14,528.59	4,300.00	0.00	6,800.00	6,800.00	
471120 - Unrealized Gain/Loss on Investments	0.00	2,524.78	0.00	6,784.12	0.00	-8,584.14	0.00	0.00	
475900 - Miscellaneous Revenues	0.00	275.16	0.00	98.20	0.00	-0.34	0.00	0.00	
484100 - Liquor	1,769,489.00	1,789,027.71	1,715,700.00	2,237,495.95	1,790,610.00	1,653,390.78	2,237,500.00	2,237,500.00	
484200 - Wine	761,005.00	722,535.00	692,800.00	858,454.97	737,030.00	539,139.49	858,500.00	858,500.00	
484300 - Beer	2,280,592.00	2,277,098.65	2,153,100.00	2,588,561.04	2,241,130.00	1,781,590.32	2,588,600.00	2,588,600.00	
484350 - Reward Redemptions	-127,365.00	-130,276.25	-119,900.00	-143,827.50	-123,496.00	-98,175.00	-143,800.00	-143,800.00	
484400 - Miscellaneous Merchandise	114,374.00	103,038.27	100,300.00	118,343.48	103,308.00	87,412.68	188,300.00	188,300.00	
484500 - Cigars, Chewing Tobacco	10,046.00	8,421.36	7,300.00	4,293.46	0.00	0.00	0.00	0.00	
484510 - Cigarettes	63,281.00	60,304.00	61,000.00	39,260.00	0.00	0.00	0.00	0.00	
484610 - Beer - Deposits/Returns	500.00	549.00	500.00	-210.00	515.00	380.00	500.00	500.00	
484620 - Cash Over / Short	100.00	-123.67	100.00	-119.38	103.00	84.76	100.00	100.00	
484630 - Sales Tax Over / Short	0.00	84.49	0.00	128.85	0.00	111.03	0.00	0.00	
493100 - Transfer In From Other Funds	0.00	0.00	0.00	80,995.84	0.00	0.00	0.00	0.00	
Expense	4,788,450.00	4,700,764.05	4,662,600.00	5,309,379.76	4,818,410.00	3,738,000.66	5,593,900.00	5,593,900.00	
500100 - Cost of Goods Sold	3,543,959.00	3,477,406.82	3,343,000.00	4,035,684.44	3,443,190.00	2,795,154.02	4,035,700.00	4,035,700.00	
500101 - Cost of Goods Sold - Freight	25,625.00	23,354.72	25,600.00	26,964.27	25,340.00	17,822.23	27,000.00	27,000.00	
611100 - Full Time Employee - Regular	222,200.00	190,104.31	226,000.00	229,783.14	248,300.00	165,163.73	352,600.00	352,600.00	
611105 - Part-time Permanent - Regular	115,300.00	119,782.82	117,000.00	113,503.93	120,300.00	79,740.99	119,800.00	119,800.00	
611110 - Temporary Employee - Regular	0.00	0.00	0.00	4,786.96	0.00	4,483.64	0.00	0.00	
611200 - Full Time Employee - Overtime	2,600.00	3,238.76	2,700.00	4,009.04	2,800.00	1,268.07	2,800.00	2,800.00	
611210 - Temporary/Part-time Employee - Overtime	0.00	174.69	0.00	21.92	0.00	0.00	0.00	0.00	
611300 - Employee Leave	0.00	15,533.00	0.00	-6,067.72	0.00	0.00	0.00	0.00	
612100 - Medicare Contribution	4,900.00	4,771.99	5,000.00	4,842.74	5,000.00	3,597.23	6,600.00	6,600.00	
612110 - PERA Contribution	23,300.00	22,750.69	23,800.00	24,155.81	18,700.00	18,110.46	34,400.00	34,400.00	
612120 - Social Security Contribution	21,000.00	20,401.65	21,500.00	20,703.75	21,400.00	15,379.58	28,400.00	28,400.00	
612140 - Health Insurance	42,500.00	42,284.01	45,900.00	51,463.92	53,400.00	26,660.83	50,900.00	50,900.00	
612150 - Dental Insurance	500.00	479.99	500.00	694.87	800.00	469.23	900.00	900.00	
612160 - Life Insurance	100.00	113.97	100.00	136.63	100.00	100.21	200.00	200.00	
612170 - Cash Benefit	5,700.00	5,743.31	5,800.00	5,765.31	5,700.00	4,533.05	8,600.00	8,600.00	
612180 - Workers' Compensation	11,300.00	7,679.13	8,400.00	7,990.71	8,400.00	4,765.34	9,200.00	9,200.00	
612190 - Short Term Disability	0.00	0.00	0.00	0.00	800.00	745.29	1,200.00	1,200.00	
612195 - Long Term Disability	0.00	0.00	0.00	0.00	700.00	609.29	1,000.00	1,000.00	
613125 - Miscellaneous Pay	0.00	50.00	0.00	60.00	0.00	25.00	0.00	0.00	
613130 - Unemployment Compensation	0.00	1,054.44	0.00	50.51	0.00	0.00	0.00	0.00	
621100 - Fuels and Lubes	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
621110 - Clothing/Laundry Allowance	0.00	1,473.75	3,000.00	0.00	2,970.00	0.00	3,000.00	3,000.00	
621120 - Office Supplies	0.00	97.34	1,500.00	156.99	1,490.00	1,241.34	1,500.00	1,500.00	

Budget Worksheet

For Fiscal: 2021 Period Ending Item 1. 1

Account Typ...							Defined Budgets	
	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2022 2022 Planning	2022 2022 Proposed
621130 - Operating Supplies	0.00	11,713.67	15,000.00	15,859.78	14,850.00	5,828.65	14,900.00	14,900.00
621140 - Supplies for Repair & Maintenance	0.00	1,229.01	2,000.00	1,421.92	1,980.00	672.12	2,000.00	2,000.00
621150 - Small Tools and Minor Equipment	0.00	0.00	0.00	3,300.00	0.00	5,054.34	0.00	0.00
621160 - Work Order Transfer - Parts	0.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00
631100 - Professional Services	5,125.00	1,899.96	4,200.00	1,989.16	4,160.00	1,856.00	4,000.00	4,000.00
631130 - Insurance - Non-personnel	16,912.00	20,124.00	8,900.00	8,900.04	9,600.00	6,400.00	9,600.00	9,600.00
631140 - Admin Charges	51,250.00	51,249.96	54,900.00	54,900.00	101,000.00	67,333.36	126,300.00	126,300.00
632100 - Dues & Subscription , Permit renewals	5,638.00	3,920.50	5,700.00	7,014.39	9,600.00	60.00	9,600.00	9,600.00
632120 - Conferences and School	2,050.00	0.00	2,000.00	179.69	2,000.00	0.00	2,000.00	2,000.00
633100 - Advertising	2,050.00	6,673.09	12,100.00	4,766.96	11,980.00	4,869.57	11,000.00	11,000.00
633110 - Printing & Binding	205.00	336.90	200.00	1,409.99	200.00	186.00	200.00	200.00
633120 - Communication (phones, postage, etc)	4,750.00	4,946.60	4,800.00	5,632.71	5,000.00	3,886.84	5,000.00	5,000.00
634100 - Utility Services	35,875.00	19,532.35	36,500.00	19,713.15	28,500.00	13,199.34	28,500.00	28,500.00
635100 - Services Contracted, Non-professional	89,175.00	94,511.84	90,000.00	101,720.70	119,500.00	72,190.69	119,500.00	119,500.00
635110 - Rentals	213,255.00	223,822.29	225,400.00	238,421.30	223,150.00	173,939.83	224,000.00	224,000.00
635130 - Hardware & Software Support	0.00	0.00	0.00	21,866.28	2,000.00	18,635.11	28,000.00	28,000.00
638100 - Depreciation	46,068.00	45,808.53	39,100.00	19,076.51	46,000.00	30,666.64	46,000.00	46,000.00
638140 - Miscellaneous Expenses	513.00	0.00	5,500.00	0.00	500.00	0.00	500.00	500.00
703100 - Machinery & Equipment	18,000.00	18,642.00	15,000.00	10,747.83	0.00	0.00	0.00	0.00
704100 - Furniture & Fixtures	0.00	0.00	32,500.00	21,974.35	0.00	7,686.00	0.00	0.00
709999 - Contra Capital Outlay	0.00	-18,642.00	0.00	-32,722.18	0.00	0.00	0.00	0.00
993100 - Transfer Out to Other Funds	278,500.00	278,499.96	278,500.00	278,499.96	278,500.00	185,666.64	278,500.00	278,500.00
Division: 691 - Store 1 - Cub location Surplus (Deficit):	83,572.00	140,017.85	-51,700.00	495,420.23	-64,910.00	217,348.92	142,600.00	142,600.00

Budget Worksheet

For Fiscal: 2021 Period Ending Item 1. 1

Account Typ...	2019	2019	2020	2020	2021	2021	Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 Planning	2022 Proposed
Division: 692 - Store 2 - Hwy 65 location								
Revenue	1,347,988.00	1,365,140.34	1,269,800.00	1,006,208.14	1,307,900.00	850,549.15	1,339,000.00	1,339,000.00
475900 - Miscellaneous Revenues	0.00	0.00	0.00	50.00	0.00	0.00	0.00	0.00
484100 - Liquor	471,542.00	478,122.66	444,100.00	373,376.80	466,180.00	321,873.53	478,100.00	478,100.00
484200 - Wine	174,197.00	173,370.28	158,600.00	138,091.78	172,114.00	108,441.95	173,400.00	173,400.00
484300 - Beer	680,051.00	700,075.32	651,000.00	498,017.76	679,288.00	426,331.17	700,100.00	700,100.00
484350 - Reward Redemptions	-35,075.00	-42,943.75	-37,700.00	-32,827.50	-38,831.00	-24,860.00	-42,900.00	-42,900.00
484400 - Miscellaneous Merchandise	30,450.00	30,221.82	28,200.00	21,320.78	29,046.00	18,636.24	30,200.00	30,200.00
484500 - Cigars, Chewing Tobacco	1,498.00	773.25	800.00	159.14	0.00	0.00	0.00	0.00
484510 - Cigarettes	25,225.00	25,409.00	24,700.00	7,635.00	0.00	0.00	0.00	0.00
484620 - Cash Over / Short	100.00	27.31	100.00	255.52	103.00	15.26	100.00	100.00
484630 - Sales Tax Over / Short	0.00	84.45	0.00	128.86	0.00	111.00	0.00	0.00
Expense	1,389,317.00	1,336,101.01	1,303,400.00	1,169,133.56	1,524,920.00	851,828.07	1,340,400.00	1,340,400.00
500100 - Cost of Goods Sold	1,031,134.00	1,032,049.95	965,000.00	839,053.72	980,900.00	626,733.80	1,032,000.00	1,032,000.00
500101 - Cost of Goods Sold - Freight	8,450.00	6,215.90	8,100.00	5,139.22	8,020.00	3,732.73	6,200.00	6,200.00
611100 - Full Time Employee - Regular	119,600.00	103,624.89	111,000.00	133,032.27	148,300.00	94,070.14	79,400.00	79,400.00
611105 - Part-time Permanent -Regular	20,300.00	15,836.27	20,000.00	6,156.58	20,600.00	3,758.29	21,100.00	21,100.00
611200 - Full Time Employee - Overtime	2,600.00	3,238.55	3,000.00	4,008.87	3,100.00	1,262.32	3,100.00	3,100.00
612100 - Medicare Contribution	2,100.00	1,718.91	2,000.00	1,967.05	2,100.00	1,384.07	1,400.00	1,400.00
612110 - PERA Contribution	12,500.00	9,031.14	10,000.00	10,328.46	11,200.00	7,189.69	7,500.00	7,500.00
612120 - Social Security Contribution	9,000.00	7,352.79	8,000.00	8,412.89	9,000.00	5,920.22	6,000.00	6,000.00
612140 - Health Insurance	18,200.00	22,209.28	16,400.00	30,657.42	32,300.00	19,983.38	21,600.00	21,600.00
612150 - Dental Insurance	500.00	478.76	500.00	692.63	800.00	449.52	400.00	400.00
612160 - Life Insurance	100.00	70.05	100.00	92.05	100.00	63.08	100.00	100.00
612170 - Cash Benefit	0.00	0.00	0.00	0.00	0.00	770.15	2,900.00	2,900.00
612180 - Workers' Compensation	5,100.00	2,950.26	3,400.00	3,235.08	3,400.00	1,919.15	3,700.00	3,700.00
612190 - Short Term Disability	0.00	0.00	0.00	0.00	400.00	394.43	300.00	300.00
612195 - Long Term Disability	0.00	0.00	0.00	0.00	400.00	322.98	200.00	200.00
613125 - Miscellaneous Pay	0.00	50.00	0.00	40.00	0.00	0.00	0.00	0.00
621110 - Clothing/Laundry Allowance	1,128.00	0.00	1,000.00	0.00	990.00	0.00	1,000.00	1,000.00
621120 - Office Supplies	102.00	0.00	100.00	0.00	100.00	0.00	100.00	100.00
621130 - Operating Supplies	1,025.00	26.76	1,100.00	580.82	1,090.00	60.57	1,100.00	1,100.00
621140 - Supplies for Repair & Maintenance	10,250.00	0.00	10,000.00	580.78	7,400.00	0.00	7,400.00	7,400.00
621150 - Small Tools and Minor Equipment	0.00	0.00	0.00	2,200.00	0.00	0.00	0.00	0.00
631100 - Professional Services	10,250.00	1,185.27	10,000.00	1,746.61	9,900.00	1,092.00	9,900.00	9,900.00
631130 - Insurance - Non-personnel	8,200.00	9,756.00	3,200.00	3,200.04	3,300.00	2,200.00	3,400.00	3,400.00
632100 - Dues & Subscription , Permit renewals	103.00	20.50	100.00	1.00	100.00	0.00	100.00	100.00
633100 - Advertising	2,050.00	20.00	3,000.00	27.72	2,970.00	0.00	3,000.00	3,000.00
633120 - Communication (phones, postage, etc)	2,767.00	4,024.41	4,200.00	4,528.25	4,160.00	3,093.01	4,200.00	4,200.00
634100 - Utility Services	16,913.00	12,649.25	17,000.00	13,175.55	15,300.00	8,179.66	15,300.00	15,300.00
635100 - Services Contracted, Non-professional	30,750.00	25,747.14	31,000.00	24,461.69	30,690.00	17,179.74	30,700.00	30,700.00
638100 - Depreciation	15,580.00	17,775.79	14,600.00	15,745.72	18,000.00	12,000.00	18,000.00	18,000.00

Budget Worksheet

For Fiscal: 2021 Period Ending Item 1. 1

Account Typ...								Defined Budgets	
	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2021 YTD Activity	2022 2022 Planning	2022 2022 Proposed
638140 - Miscellaneous Expenses	513.00	0.00	500.00	0.00	200.00	0.00	0.00	200.00	200.00
638180 - Pmts to Other Agencies	102.00	69.14	100.00	69.14	100.00	69.14	0.00	100.00	100.00
701100 - Building & Building Improvements	0.00	0.00	0.00	55,295.00	150,000.00	0.00	0.00	0.00	0.00
709999 - Contra Capital Outlay	0.00	0.00	0.00	-55,295.00	0.00	0.00	0.00	0.00	0.00
993100 - Transfer Out to Other Funds	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	40,000.00	60,000.00	60,000.00	60,000.00
Division: 692 - Store 2 - Hwy 65 location Surplus (Deficit):	-41,329.00	29,039.33	-33,600.00	-162,925.42	-217,020.00	-1,278.92	-1,400.00	-1,400.00	-1,400.00
Fund: 609 - Municipal Liquor Surplus (Deficit):	42,243.00	169,057.18	-85,300.00	332,494.81	-281,930.00	216,070.00	141,200.00	141,200.00	141,200.00
Report Surplus (Deficit):	304,640.00	-707,236.24	1,891,877.00	3,671,104.93	-382,340.00	-1,330,772.11	-115,100.00	65,500.00	65,500.00

Fund Summary

Fund	2019		2020		2021		Defined Budgets		2022
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 Planning	2022 Proposed	
101 - General Fund	-30,000.00	-881,655.03	2,045,000.00	3,431,365.22	0.00	-1,371,060.49	-180,600.00	0.00	
225 - Cable TV Fund	-14,100.00	-36,620.95	-81,380.00	-37,822.31	-80,110.00	-23,288.56	-79,800.00	-79,800.00	
237 - Solid Waste Abatement	200.00	1,021.53	2,170.00	-2,086.35	11,700.00	-27,327.07	3,700.00	3,700.00	
260 - Police Activity Fund	282,000.00	3,489.51	-800.00	3,325.47	0.00	-26,723.06	0.00	0.00	
270 - Springbrook NC Fund	24,297.00	37,471.52	12,187.00	-56,171.91	-32,000.00	-98,442.93	400.00	400.00	
609 - Municipal Liquor	42,243.00	169,057.18	-85,300.00	332,494.81	-281,930.00	216,070.00	141,200.00	141,200.00	
Report Surplus (Deficit):	304,640.00	-707,236.24	1,891,877.00	3,671,104.93	-382,340.00	-1,330,772.11	-115,100.00	65,500.00	

APPENDIX



Item 1.

Appendix A: Full-Time Equivalents (FTEs), 2019-2022							
Department	Division	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
Public Safety	Police	54.00	54.10	54.90	54.90	55.80	55.80
	Police Activity Fund	1.00	1.00	1.00	1.00	1.00	1.00
	Fire ¹	6.00	6.00	6.00	6.00	6.00	6.00
	Subtotal	61.00	61.10	61.90	61.90	62.80	62.80
Public Works	Municipal Center	3.80	3.80	2.80	2.80	3.00	3.00
	Engineering	2.10	2.10	2.10	2.10	2.10	2.10
	Park Maintenance	5.80	5.80	5.80	5.80	5.80	5.80
	Street Maintenance	8.50	8.50	8.50	8.50	8.70	8.70
	Garage Maintenance	3.80	3.80	3.80	3.80	3.60	3.60
	Street Lighting	0.30	0.30	0.30	0.30	0.00	0.00
	Water Utility	7.85	7.85	7.85	7.90	8.20	8.20
	Sewer Utility	3.65	3.65	4.60	4.60	4.20	4.20
	Storm Water Utility	5.03	5.03	6.00	5.50	5.30	6.05
	Subtotal	40.83	40.83	41.75	41.30	40.90	41.65
Parks and Recreation	Parks and Recreation	4.30	4.50	5.90	5.90	6.00	5.75
	Springbrook Nature Center	4.70	4.70	4.70	4.70	4.80	5.55
	Subtotal	9.00	9.20	10.60	10.60	10.80	11.30

**Community
Development:**

Planning	4.40	4.40	4.40	4.40	4.40	4.40
Building Inspections	3.00	3.00	3.00	3.00	3.00	3.00
Rental Inspection	2.10	2.10	2.10	2.10	2.10	2.10
Solid Waste Abatement	0.50	0.50	0.50	0.50	0.50	0.50
Subtotal	10.00	10.00	10.00	10.00	10.00	10.00

**General
Government**

Mayor and City Council ²	5.00	5.00	5.00	5.00	5.00	5.00
City Manager	2.00	2.00	2.00	2.00	2.00	2.00
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources	3.00	3.00	3.00	3.00	3.00	3.00
Marketing and Communications	3.00	3.00	3.00	3.00	3.00	4.00
Accounting	5.50	5.90	5.90	5.60	5.60	5.40
Assessing	2.00	2.00	2.00	2.00	2.50	2.00
Information Technology	3.00	3.00	3.00	3.00	3.00	3.00
Municipal Liquor Store	12.00	11.50	11.40	11.40	11.40	11.20
Subtotal	31.50	31.40	31.30	31.00	31.50	31.60

Total	153.53	153.03	155.55	154.80	156.00	157.35
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¹ Excludes paid on-call firefighters² Mayor and council members are excluded from FTE totals



GLOSSARY

Accounting System. The total structure of records and procedures which record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accounts Payable. A liability account reflecting amounts on an open account owing to private persons or organizations for goods and services received by a government.

Accounts Receivable. An asset account reflecting amounts owing on an open account from private persons or organizations for goods and services furnished by a government.

Accrual Basis of Accounting. Method of accounting that recognizes the financial effect of transactions, events, and interfund activity when they occur, regardless of the timing of the related cash flows.

Adopted Budget. Refers to the budget amounts as originally approved by the city council at the beginning of the year and also to budget document which consolidates all beginning-of - the-year operating appropriations and new capital project appropriations.

Appropriation. An authorization made by the legislative body of a government, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Assessed Valuation. Valuation that a government sets on real estate or other property as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

Assets. Property and equipment owned by a government which has monetary value.

Balanced Budget. A budget in which the sources of funds (revenues) is equal to the uses (expenditures).

Basis of Accounting. The technical term that describes the criteria governing the timing of the recognition of transactions and events.

Bonds. A written promise to pay a specified sum of money called principal at specified dates, including interest at a designated time. Bonds are typically used for long-term debt.

Budget. A financial operations plan of proposed or adopted expenditures for a given period and the proposed or adopted revenues to finance them.

Capital Investment Program (CIP). A plan for capital expenditures to be incurred each year for a fixed period of years and the estimated resources to finance the projected expenditures.

Capital Outlay or Expenditure. Expenditures which result in the acquisition of or addition to fixed assets which have a value of \$5,000 or more and have useful life of more than one year.

Capital Project. The largely one-time cost for acquisition construction, improvement, replacement, or renovation of land, structures and improvements thereon.

Capital Project Fund. Fund type used to account for financial resources that are restricted, committed, or assigned to expenditures for capital outlays including the acquisition or construction of capital facilities and other capital assets.

Current Assets. Those assets which are available or can be made readily available to finance current operations or to pay current liabilities.

Current Liabilities. Liabilities which are payable within one year.

Debt. An obligation resulting from the borrowing of money or the purchase of goods or services.

Debt Service Fund. Governmental fund type used to account for accumulations of resources that are restricted, committed, or assigned to expenditure for principal and interest.

Deficit. An excess of expenditures over revenues, a loss in business operations.

Depreciation. In accounting for depreciation, the cost of a fixed asset, less any salvage value is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

Division. A major organization unit within a department. Usually, divisions are responsible for carrying out a major component of the department.

Encumbrance. Commitments related to unperformed (executor) contracts for goods or services.

Enterprise Fund. Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

Expenditure/Expense. Where accounts are kept on the modified accrual or accrual basis of accounting, the cost of goods received, or services rendered.

Fee. A general term used for any fixed charge levied by government associated with providing a service permitting an activity or imposing a fine or penalty. Major types of fees include business and non-business licenses, fines, and user charges.

Fiscal Disparities. A revenue sharing program comprised of local government units within the Twin Cities Metropolitan area. Under this program a portion of growth in commercial, industrial, and public utility property value of each community is contributed to a tax base sharing pool. Each community receives a distribution of property value from the pool based on market value and population of each city.

Fiscal Year. The twelve-month period to which the annual budget applies and at the end of which the City determines its financial position. The City's fiscal year is January 1st to December 31st.

Fixed Asset. Long-term tangible assets which are "fixed" in nature, such as building, land, and equipment.

Fund. An accounting entity with a self-balancing set of accounts in which assets, liabilities, and equity are recorded for a specific activity or objective.

Fund Balance. Net position of a governmental fund (difference between assets, liabilities, deferred outflow of resources, and deferred inflows of resources).

Governmental Accounting Standards Board (GASB). The authoritative accounting and financial reporting standard-setting body for state and local governments.

General Fund. One of the five governmental fund types. The general fund typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources not accounted for in some other fund.

General Obligation (GO) Bonds. Bonds that are backed by the full faith and credit of the City.

Goal. A statement of direction, purpose, or intent that describes the future state of condition or result to achieve.

Governmental Funds. Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

Grant. A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments.

Housing and Redevelopment Authority (HRA) of the City of Fridley. The HRA was formed by the City to provide housing and redevelopment assistance to Richfield citizens and businesses.

Infrastructure. Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significant greater number of years than most capital assets.

Intergovernmental Aid. Revenues from other governments in the form of grants, entitlements or shared revenues.

Internal Service Fund. Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

Investment. Securities permitted by law are purchased and held for the production of income in the form of interest.

Liquidity. The amount of time that is expected to elapse until an asset is realized or otherwise converted into cash or until a liability must be paid.

Local Government Aid (LGA). An aid program consisting of sales and income revenues collected by the State of Minnesota and redistributed to local governments to reduce local property tax burdens.

Market Value. The value determined by the County Assessor for real estate or property used for levying taxes.

Modified Accrual Basis. The basis of accounting which recognizes increases and decreases in financial resources only to the extent that they reflect near-term inflows or outflows of cash. Revenues are recognized to the degree that they are available to finance expenditures of the fiscal period. Similarly, debt service payments and a number of specific accrued liabilities are only recognized as expenditures when payment is due because it is only at that time that they normally are liquidated with expendable available financial resources.

Municipal State Aid (MSA). An aid program consisting of gas tax revenues collected by the State of Minnesota redistributed to local governments for road improvements.

Objective. An achievement that can be attained only if the attempts are made in a particular direction.

Program. A group of activities, operations, or operational units directed to attain a specific purpose or objective.

Project. A temporary endeavor with a beginning and an end and it must be used to create a unique product, service or result.

Proposed Budget. The recommended city budget submitted by the city manager to the city council.

Proprietary Fund. Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds.

Reserves. Funds set aside for unanticipated expenditures or unforeseen emergencies, as well as to have adequate working capital for current operating needs to avoid short-term borrowing.

Revenue. Funds collected as income to offset operational expenses including property taxes, charges for service, licenses and permits, etc.

Special Assessment. A levy made against a property to defray all, or part of the cost of a capital improvement or service deemed to benefit that property.

Special Revenue Fund. A fund established used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Tax Capacity Value. The taxable portion of the market value which is based on classification rates determined by the type of property tax.

Tax Capacity Rate. The old "mill rate" derived in same manner mill rates were determined. Tax capacity rate is equal to levy divided by tax capacity (old, assessed value). New tax capacity rates will be expressed as percentages.

Tax Increment Financing. Financing secured by the anticipated incremental increase in tax revenues, resulting from the redevelopment of an area.

Tax Levy. The amount of property taxes levied to finance operations that are not funded by other services.

Taxes. Compulsory charges levied by a government to finance services performed for the common benefit.

Working Capital. The difference between current assets and current liabilities.