

DISCOVER
Waseca
CITY OF WASECA



2022 Budget

**CITY OF WASECA
ANNUAL BUDGET
FISCAL YEAR BEGINNING JANUARY, 2022**

CITY COUNCIL



Top row L to R: Allan Rose - Councilmember Ward II, John Mansfield - Councilmember Ward I, Roy Srp – Mayor, Ted Conrath – Councilmember Ward II.
Second row L to R: Daren Arndt - Councilmember Ward III, Jeremy Conrath - Councilmember Ward I, Mark Christiansen - Councilmember Ward III.

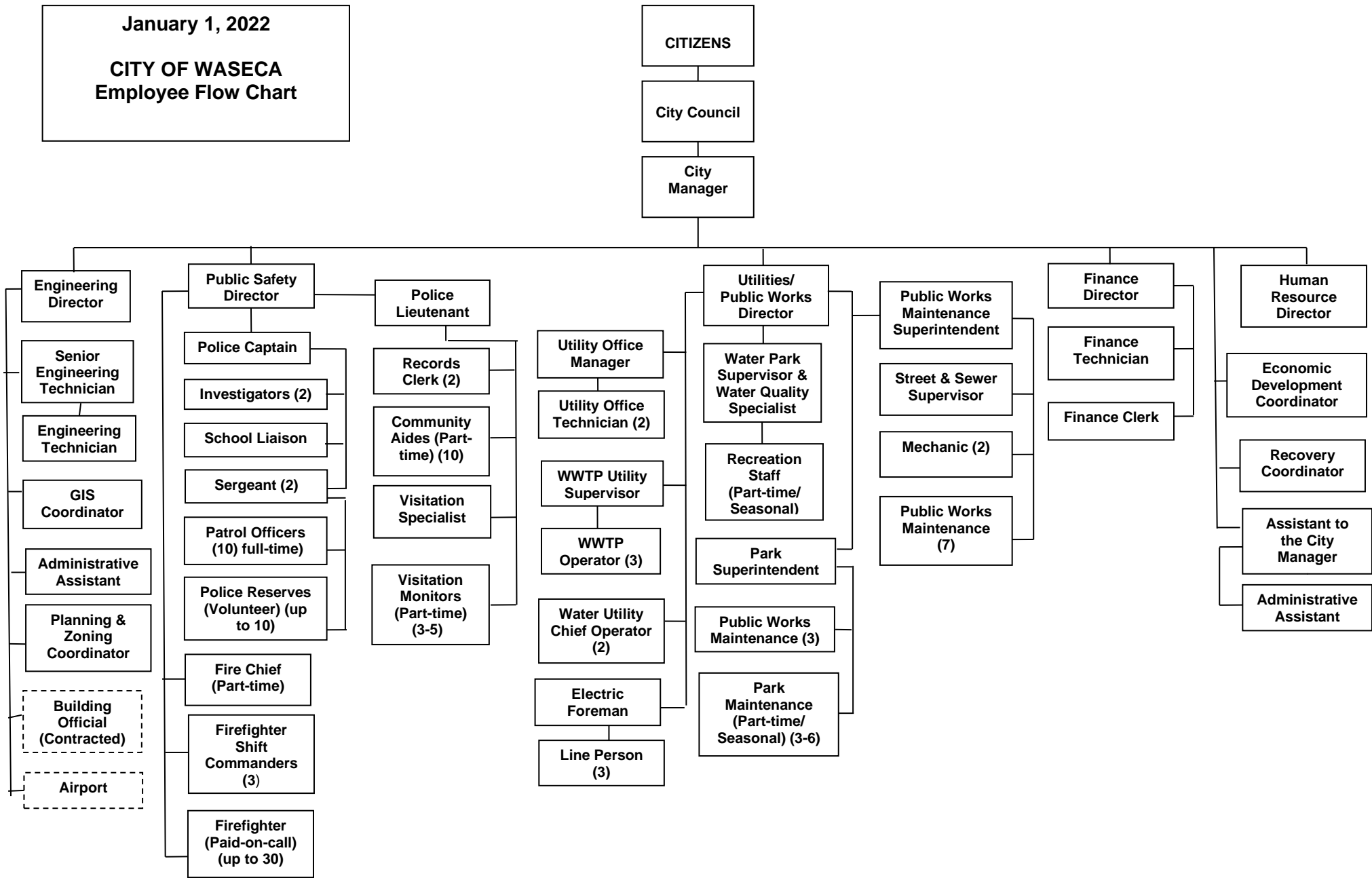
**CITY OF WASECA
ANNUAL BUDGET
FISCAL YEAR BEGINNING JANUARY, 2022**



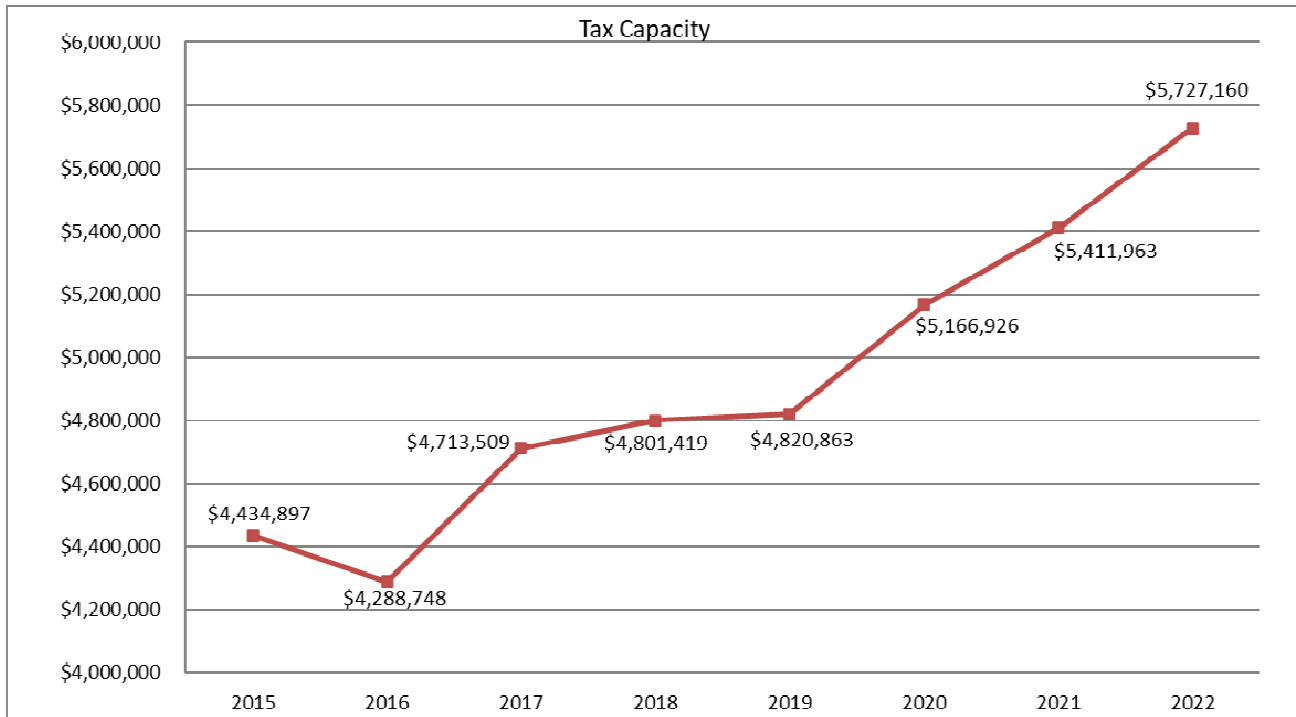
Top row L to R: Nate Willey – Engineering Director, Carl Sonnenberg – Utilities/Public Works Director,
Lee Mattson – City Manager

Bottom row L to R: Cassandra Kohn – Human Resources Director, Alicia Fischer – Finance Director,
Penny Vought – Police Chief

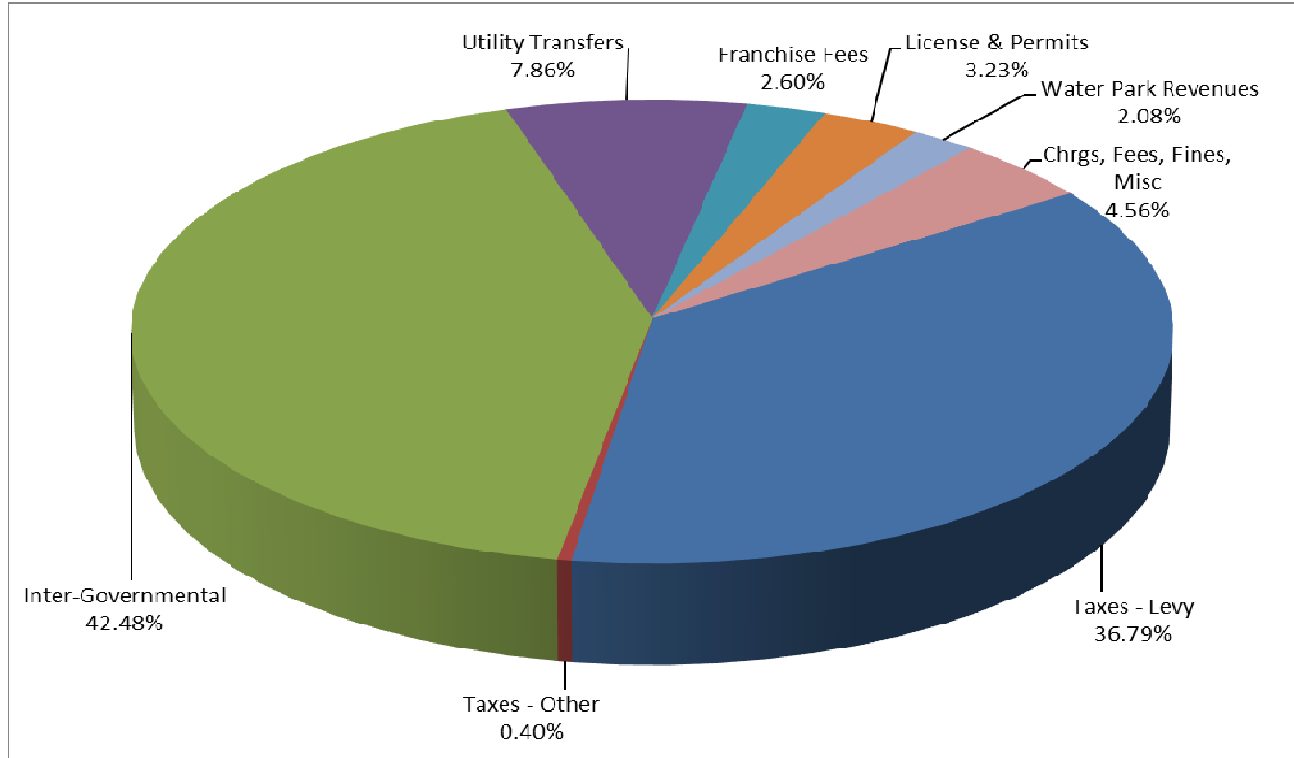
January 1, 2022
CITY OF WASECA
Employee Flow Chart



Tax Capacity (Source: Waseca County Assessor)



2022 Governmental Revenue Summary of Sources



2022 Governmental Expenditure Breakdown

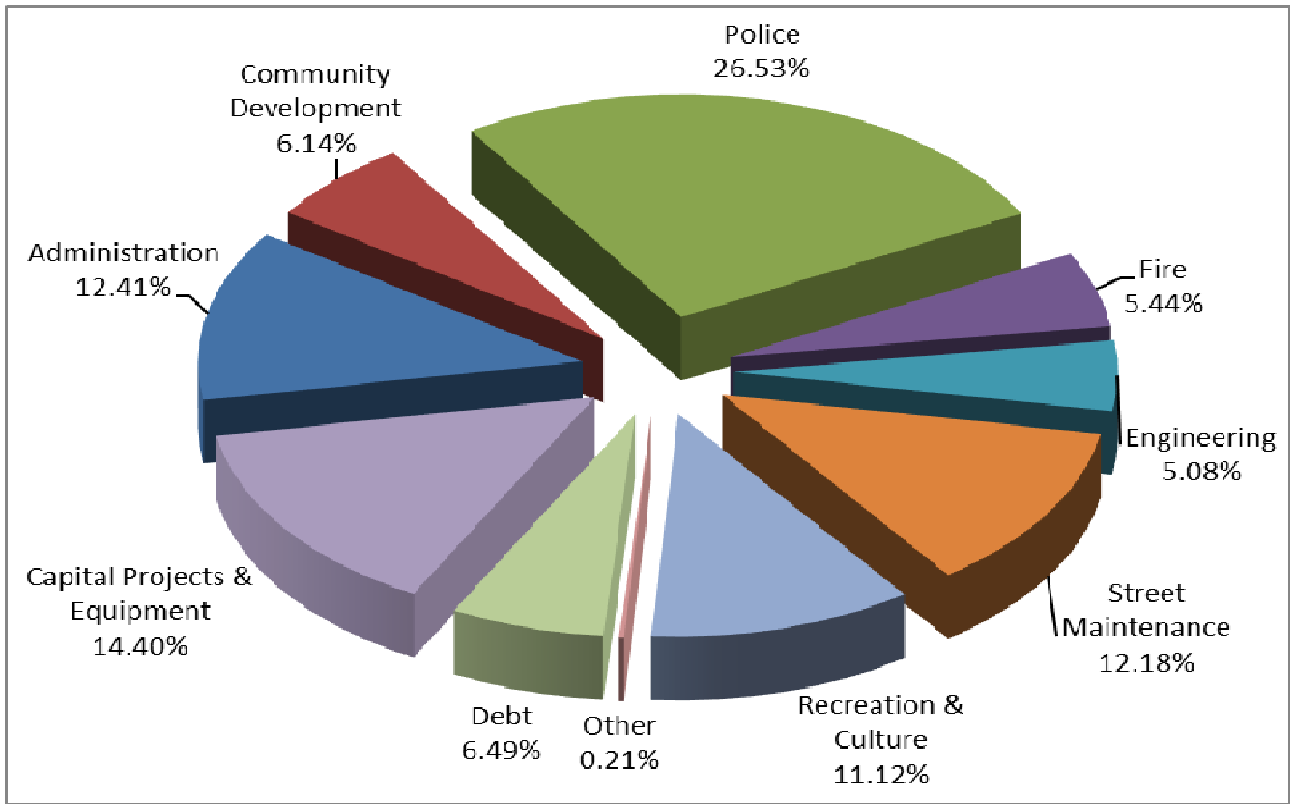
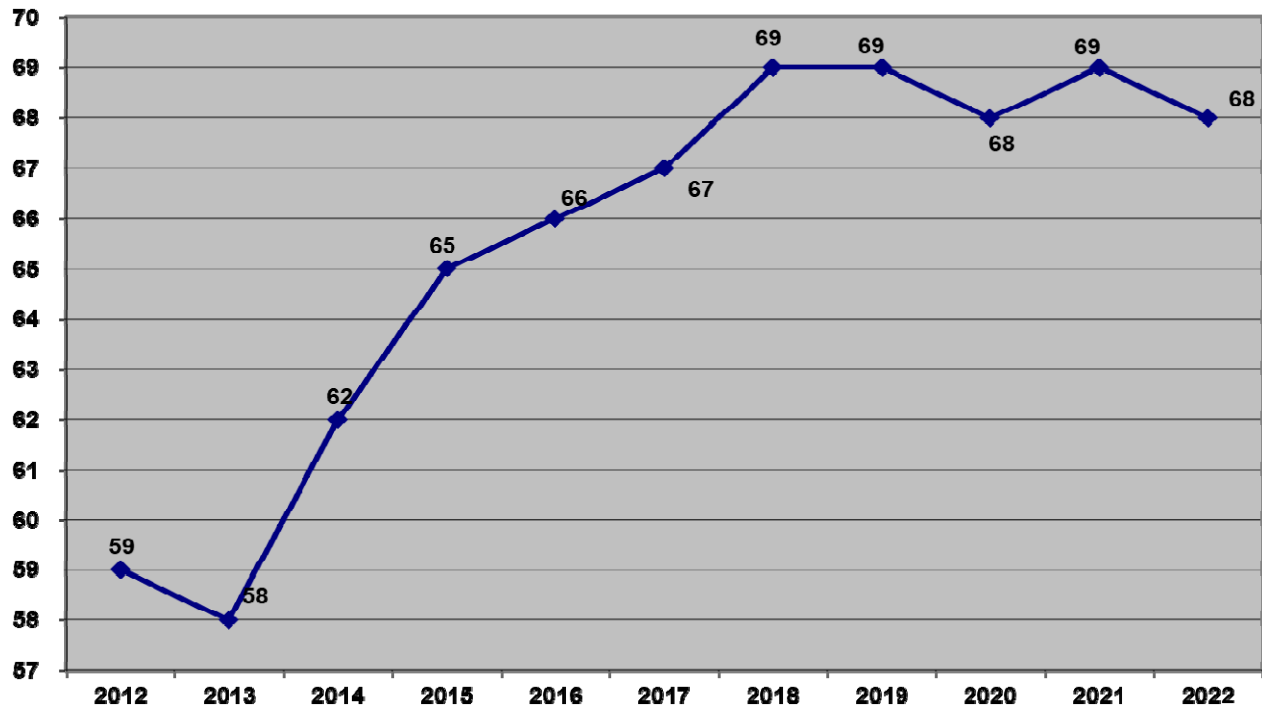
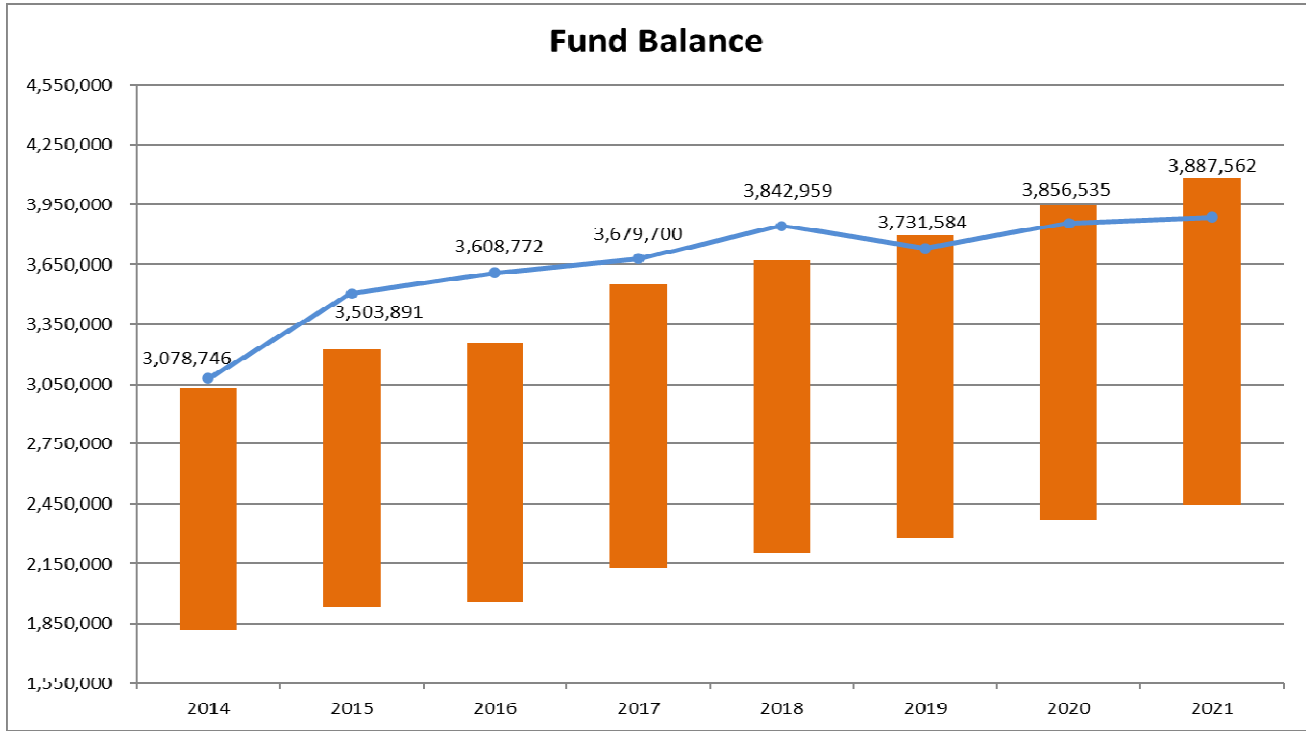


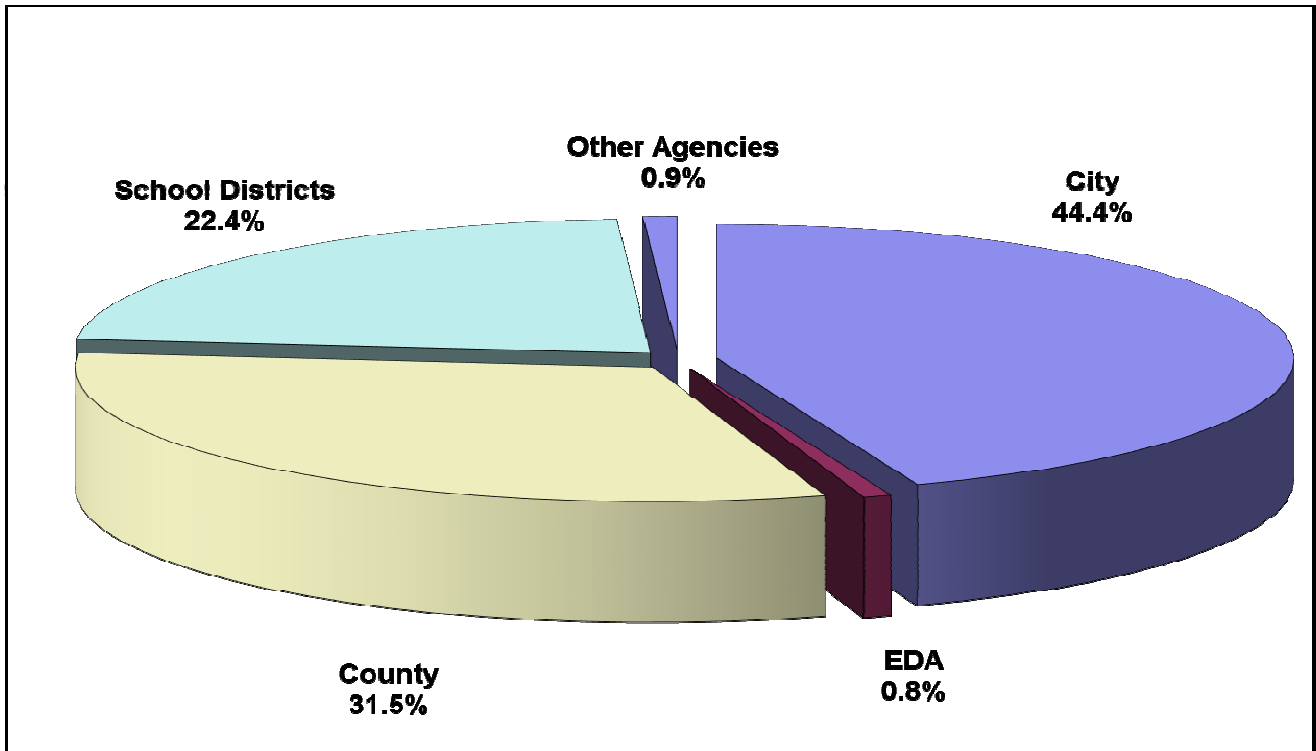
Chart of Personnel: Full Time Employees



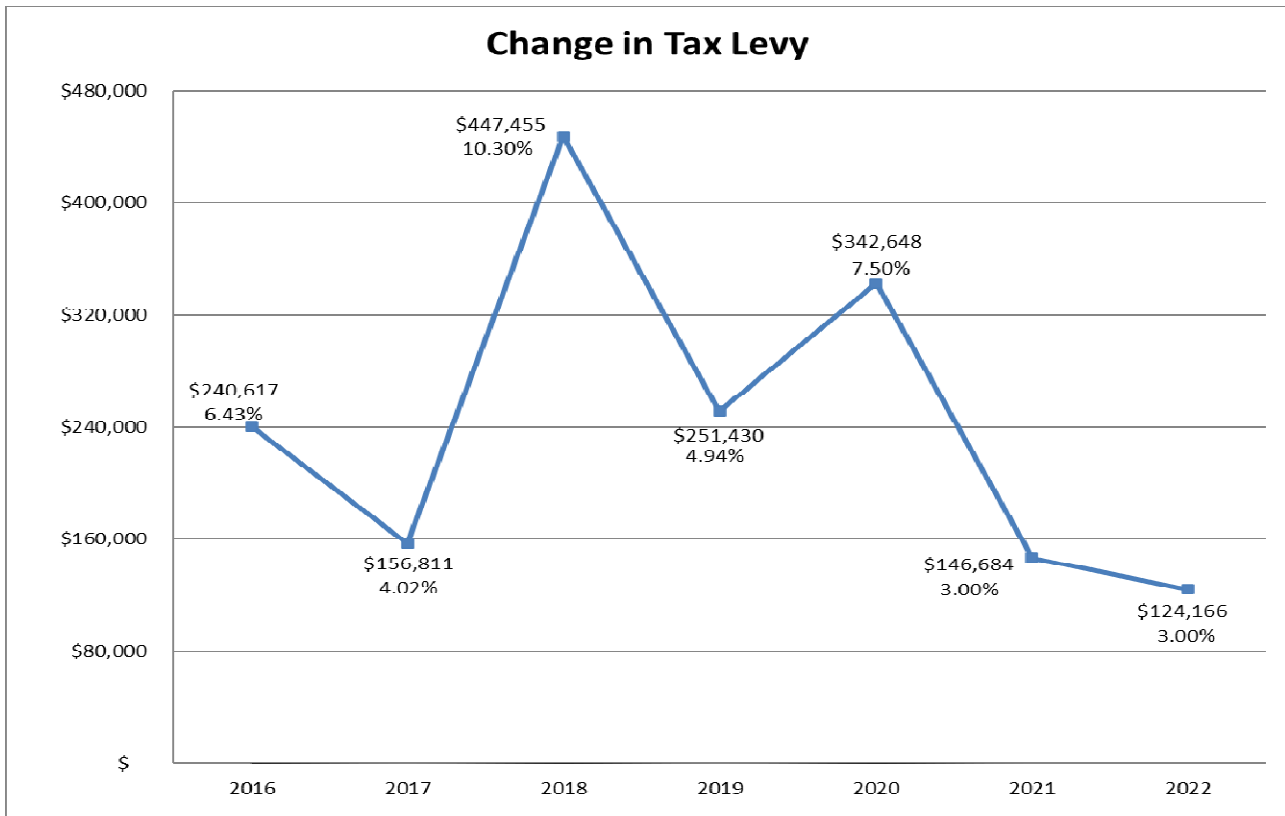
General Fund Unassigned Fund Balance



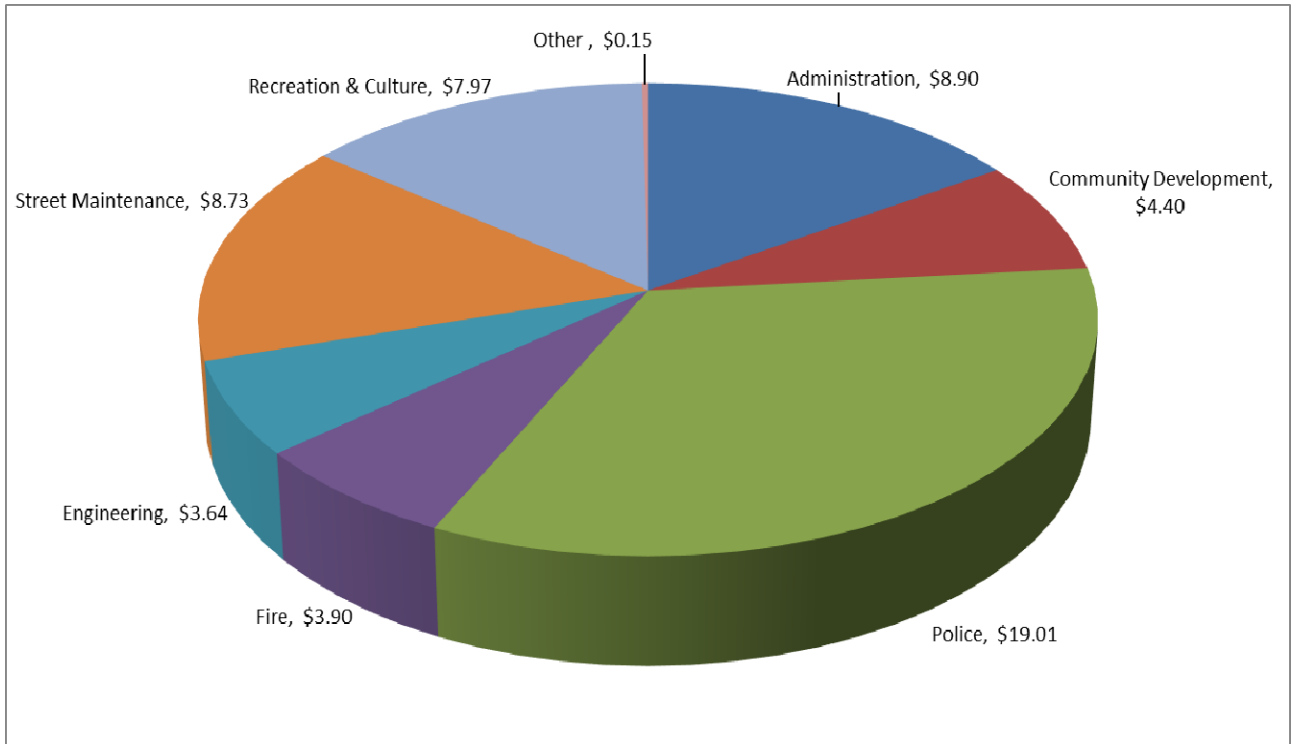
2022 Breakdown of Homeowner Property Taxes (Source: Waseca County)



City General Fund Change in Tax Levy Amount History



Where Do My Taxes Go (per \$100)



Capital Equipment and Capital Improvements by Department for 2022

Capital Equipment - Governmental Funds

Department	Description	2022 Budget
Police		
	Police Vehicle - Marked Squad	\$ 65,000
	Police Vehicle - Unmarked	\$ 35,000
Fire		
	Gear Washer	15,000
	RESQTE Jaws of Life	30,000
	Airbags	16,000
	Boot/Air Pack/Mask Washer	31,000
Engineering & Streets		
	John Deere 544 Loader	190,000
	Bobcat (Shared with Utilities)	15,000
	1Ton Truck	58,000
Admin		
	New Server/Stacking System	20,000
Total Capital Equipment - Governmental Funds		\$ 475,000

Capital Equipment - Enterprise Funds

Department	Description	2022 Budget
Water		
	Tough Book for Truck	5,000
	Subtotal	<u>5,000</u>
Sanitary Sewer		
	TPS Jet Air Mix Pump	52,000
	Thickener Bldg. Roof Furnance Replacement	25,000
	K-Turbo Blower Rebuild	15,000
	1 Ton Truck w/ Plow, Crane & Lift Gate	55,000
	Inlet Valves Lift Station Pumps 1&2	30,000
	Lift Station Barscreen Rebuild	550,000
	Skid-Steer Bobcat	10,000
	Subtotal	<u>737,000</u>
Electric		
	SW Garage Wall Repairs	10,000
	Distribution Switch Gear Replacement (3)	75,000
	Transformer Replacements	35,000
	SCADA & LCR Improvements	50,000
	Truck Computers (2)	10,000
	Meters	8,000
	Subtotal	<u>188,000</u>
Total Capital Equipment - Enterprise Funds		\$ 925,000

Capital Improvements - Governmental Funds

Department	Description	2022 Budget
Engineering & Streets		
	Annual Crack Fill and Seal Coat	\$ 100,000
	Street Enhancement Projects	100,000
	Sidewalk Repairs	40,000
	Street Reconstruction Projects	2,069,450
	Public Works Lot Reclamation/Sewer Service	100,000
	Subtotal	<u>2,409,450</u>
Buildings & Grounds		
	City Hall Facility Maintenance	30,000
	Subtotal	<u>30,000</u>
Parks		
	Clear Lake Park Professional Services	85,000
	Clear Lake Park Renovation	650,000
	Clear Lake Park Playground Equipment	456,092
	Dock Maintenance	5,000
	Trail Maintenance	45,000
	Clear Lake West Shoreline Restoration	5,000
	TLCF Club House Lockers	14,000
	Subtotal	<u>1,260,092</u>
Total Capital Improvements - Governmental Funds		<u>\$ 3,699,542</u>

Capital Improvements - Enterprise Funds

Department	Description	2022 Budget
Water		
	North State Street Project	1,725,000
	Clean/Inspect Exterior of Both Water Towers	25,000
	Meters	30,000
	Valves/Hydrants	50,000
	CIP Water Utility	22,200
	Subtotal	<u>1,852,200</u>
Sanitary Sewer		
	I&I Improvements	500,000
	CIP Street Improvements	255,000
	Subtotal	<u>755,000</u>
Electric		
	4th Ave SE, 5th St to 11th St Conversion	100,000
	Substation Improvement (Switcher #2)	110,000
	Subtotal	<u>210,000</u>
Storm Water		
	Improvements	30,000
	Subtotal	<u>30,000</u>
Total Capital Improvements - Enterprise Funds		<u>\$ 2,847,200</u>

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RESOLUTION NO. 21-61

**A RESOLUTION OF THE WASECA CITY COUNCIL
APPROVING THE CITY FINAL 2021 CITY OF WASECA
TAX LEVY COLLECTIBLE IN 2022**

WHEREAS, the City of Waseca, State of Minnesota, requires Property Tax to provide needed and necessary services to the citizens of the City of Waseca; and

WHEREAS, the preliminary tax levy was adopted September 21, 2021 by the Waseca City Council; and

WHEREAS, the City Council has reviewed budget requests from various departments of the City and has made a determination of the Property Tax required to support city operations for the Calendar Year 2022; and

WHEREAS, State law requires adoption of the 2022 final City of Waseca tax levy by December 28, 2021.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Waseca, Waseca County, Minnesota, that the following sums of money are proposed to be levied for the current year, collectible in 2022 upon the taxable property in said City of Waseca for the following purposes:

Distributed Based on Tax Capacity

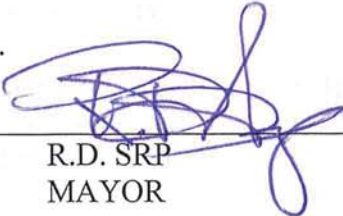
General Fund	\$ 2,922,844
Tax Abatement	77,810
Capital Funding	<u>1,484,907</u>
 General Levy Total	 \$ 4,485,561
 <u>Debt Service Levy</u>	
Wastewater Public Facilities	
Authority (PFA) loan	181,267
7 th Avenue Bonds	155,300
Public Safety Building Bonds	150,800
Northeast Park	74,075

Distributed Based on Market Value (Passed Through Referendum)

Water Park	107,400
 Total City Levy	 <u>\$ 5,154,403</u>

BE IT FURTHER RESOLVED that the Records Secretary is hereby instructed to transmit a certified copy of this resolution to the County Auditor of Waseca County, Minnesota, as required by law.

Adopted this 21st day of December, 2021.



R.D. SRP
MAYOR

ATTEST:



MIKE ANDERSON
ASSISTANT TO THE CITY MANAGER

RESOLUTION NO. 21-63
A RESOLUTION OF THE WASECA CITY COUNCIL
APPROVING THE FINAL CITY OF WASECA ECONOMIC
DEVELOPMENT AUTHORITY TAX LEVY
COLLECTIBLE IN 2022

WHEREAS, the City of Waseca Economic Development Authority, State of Minnesota, requires Property Tax to provide needed and necessary services to the citizens of the City of Waseca; and

WHEREAS, the preliminary tax levy was adopted September 21, 2021 by the Waseca City Council; and

WHEREAS, the City Council has reviewed budget requests from the EDA and has made a determination of the Property Tax required to support EDA operations for the Calendar Year 2022; and

WHEREAS, State law requires adoption of the 2021 final City of Waseca tax levy by December 28, 2021.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Waseca, Waseca County, Minnesota, that the following sum of money is proposed to be levied for the current year, collectible in 2022 upon the taxable property in said City of Waseca for the following purposes:

Economic Development Authority Levy	<u>\$ 92,604</u>
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BE IT FURTHER RESOLVED that the Records Secretary is hereby instructed to transmit a certified copy of this resolution to the County Auditor of Waseca County, Minnesota, as required by law.

Adopted this 21st day of December, 2021.



R. D. SRP
MAYOR

ATTEST:



MIKE ANDERSON
ASSISTANT TO THE CITY MANAGER

RESOLUTION NO. 21-62

**A RESOLUTION OF THE WASECA CITY COUNCIL
ADOPTING THE 2022 ANNUAL CITY BUDGET**

WHEREAS, the City Council of the City of Waseca has reviewed the proposed annual governmental and enterprise budgets, as submitted by the City Manager; and

WHEREAS, the City Council has reviewed said proposed governmental and enterprise budgets to provide for all necessary governmental services.

NOW, THEREFORE, BE IT RESOLVED the annual budget of the City of Waseca for the fiscal year beginning January 1, 2022, which has been submitted by the City Manager, is hereby adopted, the totals of said budget and the major divisions are summarized as set forth in the exhibit which is attached hereto and incorporated herein by reference.

Adopted this 21st day of December, 2021.



R. D. SRP
MAYOR

ATTEST:



MIKE ANDERSON
ASSISTANT TO THE CITY MANAGER

Legislative - 41110					
	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 56,620	\$ 56,202	\$ 56,962	\$ 54,824	-3.8%
Supplies	97	114	100	100	0.0%
Services & Charges	5,994	5,329	10,100	10,100	0.0%
Charges	131,125	422,452	131,450	111,450	-15.2%
Total Expenditures	\$ 193,836	\$ 484,097	\$ 198,612	\$ 176,474	

Administration - 41320					
	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 227,603	\$ 291,978	\$ 329,919	\$ 251,979	-23.6%
Supplies	1,994	1,983	600	600	0.0%
Services & Charges	13,750	12,939	19,800	17,800	-10.1%
Charges	23,111	22,516	25,700	25,700	0.0%
Total Expenditures	\$ 266,458	\$ 329,416	\$ 376,019	\$ 296,079	

Elections - 41410					
	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 6,342	\$ 15,734	\$ -	\$ 13,628	100.0%
Supplies	351	687	-	700	100.0%
Services & Charges	100	7,046	-	7,000	100.0%
Total Expenditures	\$ 6,793	\$ 23,467	\$ -	\$ 21,328	

Finance - 41500					
	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 298,102	\$ 337,921	\$ 374,099	\$ 361,228	-3.4%
Supplies	6,889	4,282	5,000	5,250	5.0%
Services & Charges	57,547	26,566	23,500	24,350	3.6%
Charges	270	355	600	500	-16.7%
Total Expenditures	\$ 362,808	\$ 369,124	\$ 403,199	\$ 391,328	

Law - 41600					
	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Services & Charges	\$ 95,995	\$ 120,219	\$ 103,000	\$ 103,000	0.0%
Total Expenditures	\$ 95,995	\$ 120,219	\$ 103,000	\$ 103,000	

Information Technology - 41920					
	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Supplies	\$ 23,918	\$ 46,077	\$ 23,000	\$ 20,000	-13.0%
Services & Charges	80,915	84,492	110,070	100,835	-8.4%
Charges	25,058	26,130	30,000	55,000	83.3%
Total Expenditures	\$ 129,891	\$ 156,699	\$ 163,070	\$ 175,835	

City Hall Buildings and Grounds - 41940					
	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Supplies	\$ 14,731	\$ 30,633	\$ 20,500	\$ 17,000	-17.1%
Services & Charges	68,167	70,305	74,841	83,779	11.9%
Charges	10,882	18,892	30,000	15,000	-50.0%
Total Expenditures	\$ 93,780	\$ 119,830	\$ 125,341	\$ 115,779	

Community Development - 41950					
	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 205,756	\$ 230,856	\$ 243,242	\$ 245,432	0.9%
Supplies	343	569	1,000	1,000	0.0%
Services & Charges	21,408	9,264	24,700	14,700	-40.5%
Charges	48,486	60,234	66,898	-	-100.0%
Total Expenditures	\$ 275,993	\$ 300,923	\$ 335,840	\$ 261,132	

Police - 42100					
	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 2,087,181	\$ 2,264,745	\$ 2,331,608	\$ 2,499,408	7.2%
Supplies	90,576	92,553	59,900	67,600	12.9%
Services & Charges	116,164	114,945	107,564	107,582	0.0%
Charges	18,956	6,045	14,150	26,650	88.3%
Total Expenditures	\$ 2,312,877	\$ 2,478,288	\$ 2,513,222	\$ 2,701,240	

Community Service - 42150					
	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 18,115	\$ 10,469	\$ 18,929	\$ 20,027	5.8%
Supplies	-	-	-	-	0.0%
Services & Charges	12,620	13,851	13,000	13,500	3.8%
Total Expenditures	\$ 30,735	\$ 24,320	\$ 31,929	\$ 33,527	

Fire - 42200					
	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 410,110	\$ 423,812	\$ 411,608	\$ 450,126	9.4%
Supplies	54,975	39,743	40,210	44,816	11.5%
Services & Charges	58,505	51,899	44,614	49,171	10.2%
Charges	5,230	8,246	7,500	11,000	46.7%
Total Expenditures	\$ 528,820	\$ 523,700	\$ 503,932	\$ 555,113	

Civil Defense Operations - 42300					
	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Charges	\$ 6,068	\$ 3,488	\$ 6,000	\$ 6,000	0.0%
Total Expenditures	\$ 6,068	\$ 3,488	\$ 6,000	\$ 6,000	

Building & Code Compliance - 42400					
	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 128,029	\$ 129,504	\$ 145,708	\$ 149,133	2.4%
Supplies	247	248	500	1,000	100.0%
Services & Charges	133,620	142,272	138,550	143,665	3.7%
Charges	50	-	50	50	0.0%
Total Expenditures	\$ 261,946	\$ 272,024	\$ 284,808	\$ 293,848	

Engineering - 43000					
	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 421,305	\$ 431,633	\$ 478,618	\$ 497,791	4.0%
Supplies	3,432	3,619	5,100	5,500	7.8%
Services & Charges	8,791	38,638	17,200	17,997	4.6%
Charges	1,129	1,169	1,500	2,500	66.7%
Total Expenditures	\$ 434,657	\$ 475,059	\$ 502,418	\$ 523,788	

Street Maintenance - 43100					
	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 435,741	\$ 507,954	\$ 498,895	\$ 540,312	8.3%
Supplies	357,692	231,962	266,000	263,500	-0.9%
Services & Charges	66,443	63,840	77,140	76,259	-1.1%
Charges	308	127	300	300	0.0%
Total Expenditures	\$ 860,184	\$ 803,883	\$ 842,335	\$ 880,371	

Snow & Ice Removal - 43125					
	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 175,372	\$ 135,134	\$ 133,814	\$ 136,334	1.9%
Supplies	120,268	98,726	100,000	108,000	8.0%
Services & Charges	63,163	14,517	30,000	20,000	-33.3%
Total Expenditures	\$ 358,803	\$ 248,377	\$ 263,814	\$ 264,334	

Traffic Signs & Markings - 43170					
	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 15,406	\$ 21,796	\$ 26,072	\$ 26,916	3.2%
Supplies	8,864	5,414	15,000	15,000	0.0%
Services & Charges	8,811	10,227	10,200	9,593	-6.0%
Total Expenditures	\$ 33,081	\$ 37,437	\$ 51,272	\$ 51,509	

Streets Cleaning - 43220					
	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 27,679	\$ 33,997	\$ 42,845	\$ 44,860	4.7%
Supplies	19,077	13,936	18,000	15,000	-16.7%
Total Expenditures	\$ 46,756	\$ 47,933	\$ 60,845	\$ 59,860	

Recreation - 45100					
	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 4,138	\$ -	\$ -	\$ -	0.0%
Supplies	4,707	-	-	-	0.0%
Services & Charges	100,659	100,041	100,000	100,000	0.0%
Charges	597	-	-	-	0.0%
Total Expenditures	\$ 110,101	\$ 100,041	\$ 100,000	\$ 100,000	

Water Park Operations - 45130					
	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 177,933	\$ 94,158	\$ 163,694	\$ 160,596	-1.9%
Supplies	47,223	22,650	48,300	56,700	17.4%
Services & Charges	52,167	31,867	48,799	45,755	-6.2%
Charges	19,672	37,523	67,500	52,000	-23.0%
Total Expenditures	\$ 296,995	\$ 186,198	\$ 328,293	\$ 315,051	

Tink Larson Community Field Operations - 45180						
	2019	2020	2021	2022	%	
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	
Personnel	\$ -	\$ -	\$ 6,618	\$ 7,039	6.4%	
Supplies	-	2,391	8,500	7,500	0.0%	
Services & Charges	-	8,882	3,300	4,500	0.0%	
Charges	-	2,784	6,050	5,000	0.0%	
Total Expenditures	\$ -	\$ 14,057	\$ 24,468	\$ 24,039		

Parks - 45200						
	2019	2020	2021	2022	%	
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	
Personnel	\$ 436,626	\$ 450,978	\$ 493,030	\$ 504,623	2.4%	
Supplies	79,511	71,804	63,850	66,850	4.7%	
Services & Charges	73,703	69,724	67,097	71,716	6.9%	
Charges	32,295	30,336	29,700	29,700	0.0%	
Total Expenditures	\$ 622,135	\$ 622,842	\$ 653,677	\$ 672,889		

Waseca Lesuer Regional Library - 45500						
	2019	2020	2021	2022	%	
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	
Supplies	\$ 1,126	\$ 628	\$ 2,000	\$ 1,600	-20.0%	
Services & Charges	28,632	27,208	31,800	28,518	-10.3%	
Charges	4,465	8,168	5,000	4,000	-20.0%	
Total Expenditures	\$ 34,223	\$ 36,004	\$ 38,800	\$ 34,118		

Non-Departmental General Expenditures - 49210						
	2019	2020	2021	2022	%	
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	
Charges	\$ 155	\$ 45	\$ -	\$ -	0.0%	
Total Expenditures	\$ 155	\$ 45	\$ -	\$ -		

Other General Fund Expenditures 49220, 49244, 49290, 49293					
	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ (7)	\$ -	\$ -	\$ -	0.0%
Total Expenditures	\$ (7)	\$ -	\$ -	\$ -	

General Fund Transfers - 49300					
	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Transfers	\$ 1,409,973	\$ 1,756,768	\$ 233,643	\$ 21,610	-90.8%
Total Expenditures	\$ 1,409,973	\$ 1,756,768	\$ 233,643	\$ 21,610	

Total All General Fund Departments - Expenses					
	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 5,132,051	\$ 5,436,871	\$ 5,755,661	\$ 5,964,256	3.6%
Supplies	836,021	668,019	677,560	697,716	3.0%
Services & Charges	1,067,154	1,024,071	1,055,275	1,049,821	-0.5%
Charges	327,857	648,510	422,398	344,850	-18.4%
Capital Outlay	-	-	-	-	0.0%
Transfers	1,409,973	1,756,768	233,643	21,610	-90.8%
Total Expenditures	\$ 8,773,056	\$ 9,534,239	\$ 8,144,537	\$ 8,156,063	

Total All General Fund Departments - Revenues					
	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Taxes - Levy	\$ 3,944,291	\$ 4,331,028	\$ 3,065,930	\$ 2,922,844	-4.7%
Taxes - Other	32,110	22,895	32,500	32,500	0.0%
Inter-Governmental	3,126,979	3,816,738	3,392,499	3,464,449	2.1%
Transfers	578,690	638,118	636,118	641,118	0.8%
Franchise Fees	218,094	209,013	222,000	212,000	-4.5%
License & Permits	278,094	316,696	248,100	263,700	6.3%
Water Park Revenues	156,384	72	169,400	169,400	0.0%
Chrgs, Fees, Fines, Misc	379,894	314,160	356,515	372,242	4.4%
Total Revenues	\$ 8,714,536	\$ 9,648,720	\$ 8,123,062	\$ 8,156,063	

Economic Development Authority					
	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Taxes	\$ 79,905	\$ 86,859	\$ 93,990	\$ 92,604	-1.5%
Interest & Misc. Revenue	428	5,402	1,500	1,600	6.7%
Total Revenues	80,333	92,261	95,490	94,204	

Expenditure					
Personnel	\$ 51,719	\$ 48,848	\$ 51,771	\$ 53,588	3.5%
Supplies	507	91	500	200	-60.0%
Services & Charges	65,338	52,626	41,364	31,450	-24.0%
Charges	64,216	-	2,000	-	0.0%
Total Expenditures	181,780	101,565	95,635	85,238	

Electric Utility					
	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Charges for Services	\$ 7,328,214	\$ 6,943,003	\$ 6,953,840	\$ 71,008,279	2.2%
Miscellaneous Revenue	237,916	247,222	82,500	6,400	-22.4%
Total Revenues	\$ 7,501,082	\$ 7,566,130	\$ 7,073,500	\$ 7,036,340	
Expenditure					
Personnel	\$ 676,232	\$ 705,415	\$ 758,108	\$ 770,012	1.6%
Supplies	386,655	214,581	202,550	198,950	-1.8%
Services & Charges	5,188,319	5,112,638	5,130,914	5,140,044	20.0%
Charges	63,747	75,636	60,100	76,253	26.9%
Capital Outlay	491,520	111,246	280,000	398,000	42.1%
Debt Service	6,538	3,391	1,850	500	-73.0%
Transfers	428,000	488,000	482,000	437,000	-9.3%
Total Expenditures	\$ 7,241,011	\$ 6,710,907	\$ 6,915,522	\$ 7,020,759	

Water Utility					
	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Charges for Services	\$ 1,655,090	\$ 1,757,933	\$ 1,772,500	\$ 1,750,500	-1.2%
Miscellaneous Revenue	35,590	78,610	30,000	27,000	-10.0%
Total Revenues	\$ 1,690,680	\$ 1,836,543	\$ 1,802,500	\$ 1,777,500	

Expenditure					
Personnel	\$ 399,657	\$ 397,091	\$ 400,300	\$ 430,006	7.4%
Supplies	134,601	94,672	138,250	115,350	-16.6%
Services & Charges	171,897	199,358	173,650	175,333	1.0%
Charges	55,713	75,275	70,607	67,922	-3.8%
Capital Outlay	485,780	456,899	405,000	1,857,200	358.6%
Debt Service	33,540	(374,031)	181,735	223,192	22.8%
Transfers	27,250	27,250	27,250	77,250	183.5%
Total Expenditures	\$ 1,308,438	\$ 876,514	\$ 1,396,792	\$ 2,946,253	

Sanitary Sewer Utility					
	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Taxes - Levy	\$ -	\$ -	\$ -	\$ 181,267	100.0%
Charges for Services	2,492,719	2,620,517	2,618,000	2,666,000	1.8%
Miscellaneous Revenue	228,153	169,209	5,000	5,000	0.0%
Transfers In	187,119	181,215	181,442	-	-100.0%
Total Revenues	2,907,991	2,970,941	2,804,442	2,852,267	

Expenditure					
Personnel	\$ 661,400	\$ 686,575	\$ 828,301	\$ 829,990	0.2%
Supplies	157,333	122,322	169,900	173,800	2.3%
Services & Charges	317,050	355,207	337,205	322,106	-4.5%
Charges	208,375	108,727	90,707	103,941	14.6%
Capital Outlay	982,180	337,470	730,000	1,492,000	104.4%
Debt Service	1,041,946	330,577	950,782	1,006,938	5.9%
Transfers	116,468	116,468	120,468	120,468	0.0%
Total Expenditures	\$ 3,484,752	\$ 2,057,346	\$ 3,227,363	\$ 4,049,243	

Storm Water Utility									
	2019		2020		2021		2022		%
	ACTUAL		ACTUAL		BUDGET		BUDGET		CHANGE
Revenue									
Charges for Services	226,941		280,179		310,573		316,371		1.9%
Miscellaneous Revenue	1,047,233		349,527		45,343		45,684		0.8%
Total Revenues	1,274,174		629,706		355,916		362,055		
Expenditure									
Personnel	\$ 103,486	\$ 85,608	\$ 64,564	\$ 68,875					6.7%
Supplies	1,804	3,260	4,050	4,020					-0.7%
Services & Charges	4,888	22,217	75,148	59,728					-20.5%
Charges	50,896	44,120	61,200	51,000					-16.7%
Capital Outlay	-	-	-	30,000					100.0%
Transfers	6,400	6,400	100,871	6,400					-93.7%
Total Expenditures	\$ 167,474	\$ 161,605	\$ 305,833	\$ 220,023					

Special Revenue Funds									
	2019		2020		2021		2022		%
	ACTUAL		ACTUAL		BUDGET		BUDGET		CHANGE
Revenue									
Taxes	\$ 37	\$ 2,315	\$ 100	\$ 78,310					78210.0%
Intergovernmental Revenue:	363,832	394,255	423,242	1,209,632					185.8%
Charges for Services	91,959	93,939	93,997	94,922					1.0%
Fines and Forfeits	550	1,005	1,000	1,000					0.0%
Miscellaneous Revenue	23,093	44,995	25,950	28,450					9.6%
Transfers In	79,690	85,716	21,610	24,146					11.7%
Total Revenues	559,161	622,225	565,899	1,358,650					
Expenditure									
Personnel	\$ 239,894	\$ 212,446	\$ 323,819	\$ 329,562					1.8%
Supplies	4,733	16,598	13,175	15,000					13.9%
Services & Charges	102,791	65,498	138,445	204,395					47.6%
Charges	60,053	50,879	57,980	132,990					129.4%
Capital Outlay	366,140	32,513	5,950	906,200					15130.3%
Transfers	572	-	-	-					0.0%
Total Expenditures	\$ 774,183	\$ 377,934	\$ 539,369	\$ 1,510,337					

Debt Service Funds					
	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Taxes	\$ 464,753	\$ 473,466	\$ 479,400	\$ 489,075	-0.3%
Interest & Miscellaneous	17	1,048	1,600	-	100.0%
Total Revenues	\$ 464,770	\$ 474,514	\$ 481,000	\$ 489,075	
Expenditure					
Debt Service	481,100	483,292	480,825	489,075	1.7%
Total Expenditures	\$ 481,100	\$ 483,292	\$ 480,825	\$ 489,075	1.7%

Capital Project Funds					
	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Taxes	-	-	-	1,484,907	
Intergovernmental Revenue:	4,628,899	2,179,495	150,000	107,090	-28.6%
Special Assessments	127,880	88,057	222,504	125,671	-43.5%
Interest & Miscellaneous	251,191	97,570	92,349	32,245	-65.1%
Bond Proceeds	-	-	-	-	0.0%
Transfers In	1,658,976	2,441,638	2,360,025	30,591	-98.7%
Total Revenues	\$ 6,666,946	\$ 4,806,760	\$ 2,824,878	\$ 1,780,504	-37.0%
Expenditure					
Personnel	\$ 10,297	\$ 50,708	\$ -	\$ -	0.0%
Services & Charges	83,206	164,541	100,000	200,000	100.0%
Charges	4,600	4,536	4,600	7,800	69.6%
Capital Outlay	4,420,768	2,431,030	1,519,242	3,974,542	161.6%
Transfers	1,281,731	875,118	-	471,325	100.0%
Total Expenditures	\$ 5,800,602	\$ 3,525,933	\$ 1,623,842	\$ 4,653,667	

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THE GENERAL FUND

The General fund is the chief operating fund of the City. The fund receives a greater variety of taxes and other general revenues than any other governmental fund. The General fund includes revenues such as general property taxes, licenses and permits, fines and penalties, rents, charges for current services, and interest earnings. The fund finances a wider range of activities than any other fund. Most of the cost of general government operations, public safety, and public works of the City are financed from the General fund.

GENERAL
BUDGET SUMMARY
Revenues and Expenditures

Description	2021			2021 BUDGET	2022 BUDGET	PERCENT CHANGE	
	2019 ACTUAL	2020 ACTUAL	YTD as of 11/30/2021				
101-31010-0000	Property Taxes	\$ 3,762,651	\$ 4,152,661	\$ 1,444,619	2,884,488	\$ 2,922,844	1.33%
101-31011-0000	PERA Special Levy	2	1	-	-	-	0.0%
101-31012-0000	Tax Abatement Special Levy	11	3	(84)	-	-	0.0%
101-31015-0000	Debt Levies	181,627	178,363	90,258	181,442	-	-100.00%
101-31030-0000	Mobile Home Tax	4,814	3,968	1,467	4,500	4,500	0.0%
101-31410-0000	Lodging Tax - Hotel/Motel	27,296	18,927	22,121	28,000	28,000	0.0%
101-31810-0000	Gas Utility Franchise Fee	96,320	96,143	71,106	97,000	97,000	0.0%
101-31820-0000	Cable Television	121,774	112,870	82,898	125,000	115,000	-8.0%
101-32110-0000	Licenses - Liquor	33,868	28,284	33,305	34,000	34,000	0.0%
101-32180-0000	Licenses - Other	4,108	4,266	4,122	4,100	4,200	2.4%
101-32190-0000	Licenses - Rental Housing	21,425	22,035	18,295	22,500	22,500	0.0%
101-32210-0000	Building Permits	205,363	253,995	277,843	175,000	190,000	8.6%
101-32240-0000	Animal Licensing	970	740	955	1,000	1,000	0.0%
101-32260-0000	Permits and Fees - Other	4,545	3,422	8,707	4,500	5,000	11.1%
101-32270-0000	Excavation Permits	7,449	3,325	3,865	7,000	7,000	0.0%
101-32280-0000	Building Permit Surcharge	366	629	2,835	-	-	0.0%
101-33100-0000	Federal Grant - Police	1,163	3,371	-	-	-	0.0%
101-33140-0000	Federal Grant Funding	-	517,232	484,394	-	-	0.0%
101-33401-0000	Local Government Aid	2,792,843	2,986,339	1,541,560	3,083,119	3,133,869	1.6%
101-33421-0000	Insurance Prem. Tax - Police	149,606	160,668	160,016	150,000	160,000	6.7%
101-33422-0000	State Aid	-	866	-	-	-	0.0%
101-33425-0000	State Grant Aid - Fire	8,280	5,370	12,080	5,500	5,500	0.0%
101-33426-0000	State Grant - Police Grant	7,633	-	-	2,000	2,000	0.0%
101-33428-0000	State Grant - Disabled Officer	-	2,947	-	3,500	6,607	88.8%
101-33430-0000	PERA State Aid	9,455	-	-	-	-	0.0%
101-33500-0000	Regional Grants & Funding	7,045	12,324	17,402	14,400	16,900	17.4%
101-33610-0000	County Grant And Aid - Hwys	46,297	32,651	-	33,000	33,000	0.0%
101-33630-0000	County Miscellaneous Payments	863	1,176	8,297	3,000	3,000	0.0%
101-33640-0000	Revenue from School District	93,794	93,794	-	97,980	103,573	5.7%
101-33641-0000	TLCF Revenue from School Dist	10,000	-	-	-	-	0.0%
101-34200-0000	Animal Impound Fees	720	490	615	1,000	1,000	0.0%
101-34204-0000	Rental Housing/Crim Hist Check	6,735	5,055	3,975	7,000	7,000	0.0%
101-34305-0000	Extinguisher Sales Account	48	48	-	-	48	100.0%
101-34710-0000	Water Park Passes - Resident	6,115	-	9,128	8,000	8,000	0.0%
101-34711-0000	Water Park Passes - Nonresiden	2,348	-	1,434	2,400	2,400	0.0%
101-34712-0000	Water Park Daily Admissions	72,311	-	60,196	76,500	76,500	0.0%
101-34713-0000	Water Park Evening Admissions	4,128	-	4,241	5,000	5,000	0.0%
101-34714-0000	Water Park Annual Passes	22,789	-	31,551	22,500	22,500	0.0%
101-34716-0000	WP - Aquasize & Lap Charges	3,466	-	1,813	3,000	3,000	0.0%
101-34717-0000	Water Park Concessions	37,897	2	49,328	45,500	45,500	0.0%
101-34718-0000	WP Pool Rental/Bdays/Events	5,770	-	8,251	5,000	5,000	0.0%
101-34730-0000	Lifeguard Certification	1,560	70	1,355	1,500	1,500	0.0%
101-34740-0000	TLCF Concessions	6,412	-	5,385	6,000	6,000	0.0%
101-34785-0000	Park User Fees	7,435	632	7,083	6,000	6,000	0.0%
101-34800-0000	Code Enforcement Charges	1,050	2,121	5,215	1,000	1,100	10.0%
101-34980-0000	Other Service Charges	436	1,250	3,835	1,000	1,200	20.0%
101-34985-0000	Service Charge - Fire Response	7,005	14,495	12,000	10,000	10,000	0.0%
101-34990-0000	Administrative Charges	4,666	2,285	75	5,000	5,000	0.0%
101-35101-0000	Court Fines	42,786	39,543	22,647	25,000	30,000	20.0%
101-35102-0000	Parking Fines	-	-	60	-	-	0.0%
101-36210-0000	Interest Earnings	15,534	95,185	247,266	50,500	50,500	0.0%
101-36216-0000	Investment Income	34,902	(93,460)	61	30,000	30,000	0.0%
101-36219-0000	Rents - Property	28,900	29,096	24,001	27,500	27,500	0.0%
101-36221-0000	Rents - Other	40,800	40,800	30,600	40,800	40,800	0.0%
101-36230-0000	Contributions - Charitable	41,773	5,243	5,865	10,000	10,000	0.0%
101-36231-0000	Donations/Contributions - Fire	100	3,425	5,918	100	100	0.0%
101-36235-0000	Misc. Revenue - Fire Dis	53,508	74,750	53,507	55,000	60,000	9.1%
101-36236-0000	Misc. Revenue - Vending	821	513	896	1,000	1,000	0.0%
101-36240-0000	Assessment Searches	6,250	7,600	5,500	6,000	6,000	0.0%
101-36243-0000	SCDIU Reimbursement - Police	60,624	54,796	49,642	55,115	58,994	7.0%
101-36244-0000	Misc Refund/Reimbursements	968	6,077	2,693	1,000	1,500	50.0%
101-36245-0000	POST Reimbursement-State of MN	16,901	15,995	16,486	15,000	16,000	6.7%
101-36250-0000	Miscellaneous Revenue	1,520	8,221	2,295	2,500	2,500	0.0%

GENERAL
BUDGET SUMMARY
Revenues and Expenditures

Description	2019	2020	2021	2021	2022	PERCENT CHANGE	
	ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET		
101-39202-0000	Transfer - Electric Fund	285,000	285,000	213,750	285,000	290,000	1.8%
101-39203-0000	Transfer - Sanitary Sewer	116,468	116,468	90,351	120,468	120,468	0.0%
101-39204-0000	Transfer - Storm Water	6,400	6,400	4,800	6,400	6,400	0.0%
101-39208-0000	Transfer - Water Fund	27,250	27,250	20,438	27,250	77,250	183.5%
101-39209-0000	Transfer - Electric Fund Admin	143,000	203,000	147,750	197,000	147,000	-25.4%
101-39218-0000	Transfer - Closing Fund	572	-	-	-	-	0.0%
	Total Revenues	\$ 8,714,536	\$ 9,648,720	\$ 5,436,067	\$ 8,123,062	\$ 8,078,253	-0.6%
Expenditures							
101-41110-0000	Legislative	\$ 193,834	\$ 484,098	\$ 151,495	\$ 198,612	\$ 176,474	-11.1%
101-41320-0000	Administration	266,459	329,419	262,920	376,019	296,079	-21.3%
101-41410-0000	Elections	6,793	23,466	-	-	21,328	100.0%
101-41500-0000	Finance	362,808	369,125	350,558	403,199	391,328	-2.9%
101-41600-0000	Law	95,995	120,219	87,743	103,000	103,000	0.0%
101-41920-0000	Information Technology	129,890	156,698	147,751	163,070	175,835	7.8%
101-41940-0000	City Hall Building & Grounds	93,780	119,831	79,422	125,341	115,779	-7.6%
101-41950-0000	Community Development	275,991	300,921	270,155	335,840	261,132	-22.2%
101-42100-0000	Police	2,312,877	2,478,284	2,295,986	2,513,222	2,701,240	7.5%
101-42150-0000	Community Service	30,735	24,319	23,722	31,929	33,527	5.0%
101-42200-0000	Fire	528,820	523,697	440,902	503,932	555,113	10.2%
101-42300-0000	Civil Defense Operations	6,068	3,488	3,625	6,000	6,000	0.0%
101-42400-0000	Building & Code Compliance	261,946	272,024	271,829	284,808	293,848	3.2%
101-43000-0000	Engineering	434,655	475,057	435,283	502,418	523,788	4.3%
101-43100-0000	Street Maintenance	860,188	803,883	707,194	842,335	880,371	4.5%
101-43125-0000	Snow Removal	358,801	248,377	232,542	263,814	264,334	0.2%
101-43170-0000	Traffic Signs & Markings	33,081	37,436	31,480	51,272	51,509	0.5%
101-43220-0000	Street Cleaning	46,756	47,933	36,984	60,845	59,860	-1.6%
101-45100-0000	Recreation	110,101	100,041	100,000	100,000	100,000	0.0%
101-45130-0000	Waterpark Operations	296,994	186,196	309,130	328,293	315,051	-4.0%
101-45180-0000	Tink Larson Community Field	-	14,056	15,054	24,468	24,039	-1.8%
101-45200-0000	Park Maintenance	622,136	622,844	593,809	653,677	672,889	2.9%
101-45500-0000	Waseca LeSueur Regional Library	34,223	36,003	26,296	38,800	34,118	-12.1%
101-49210-0000	Non Departmental General Exp	155	45	-	-	-	0.0%
101-49220-0000	Insurance	(7)	-	-	-	-	0.0%
101-49300-0000	Transfers	1,409,973	1,756,768	179,436	233,643	21,610	-90.8%
	Total Expenditures	\$ 8,773,052	\$ 9,534,229	\$ 7,053,315	\$ 8,144,537	\$ 8,078,253	-0.8%
	Total inc./(dec.) in fund balance	(58,516)	114,491	(1,617,248)	(21,475)	0	

Department: Legislative

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 56,620	\$ 56,202	\$ 56,962	\$ 54,824	-3.8%
Supplies	97	114	100	100	0.0%
Services & Charges	5,994	5,329	10,100	10,100	0.0%
Charges	131,125	422,452	131,450	111,450	-15.2%
Total Expenditures	\$ 193,836	\$ 484,097	\$ 198,612	\$ 176,474	

DEPARTMENT DESCRIPTION

The City Council, comprised of the Mayor and six Council representatives, is the legislative body of the City government and is responsible for the formulation of City policy, enactment of legislation, adoption of the annual budget, control of revenues and appropriation of funds, levying taxes, and appointment of members to advisory boards/committees. The members of the City Council also constitute the Board of Equalization, which acts on valuation petitions.

The Mayor is elected at large, and two (2) Council members are elected from each of the three (3) Wards, one (1) in each alternate election. Elections for the seven (7) member Council are held in even years. Council members are elected for a four (4) year term and the Mayor is elected for a two (2) year term.

PERSONNEL LEVELS

City Council: Mayor elected at large, and six (6) Council members elected for three (3) Wards.

LEGISLATIVE
41110
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
101-41110-1010	Regular Employees	\$ 50,545	\$ 50,150	\$ 46,750	\$ 51,000	\$ 51,000	0.0%
101-41110-1200	FICA	1,707	1,821	2,098	1,415	1,415	0.0%
101-41110-1210	PERA	1,151	1,039	646	1,409	1,409	0.0%
101-41110-1220	Medicare	733	727	678	740	740	0.0%
101-41110-1510	Worker's Comp Expense	2,484	2,465	2,544	2,398	260	-89.2%
	Total Personnel	<u>56,620</u>	<u>56,202</u>	<u>52,716</u>	<u>56,962</u>	<u>54,824</u>	-3.8%
Supplies							
101-41110-2000	Office Supplies	72	87	112	100	100	0.0%
101-41110-2050	Computer Supplies	-	27	-	-	-	0.0%
101-41110-2170	General Supplies	25	-	4	-	-	0.0%
	Total Supplies	<u>97</u>	<u>114</u>	<u>116</u>	<u>100</u>	<u>100</u>	0.0%
Services & Charges							
101-41110-3100	Contractual Services	-	-	18	-	-	0.0%
101-41110-3200	Communications	2,799	2,100	2,459	4,500	4,500	0.0%
101-41110-3300	Conferences and Schools	494	35	175	2,000	2,000	0.0%
101-41110-3350	Car Allowance/Mileage	-	-	-	500	500	0.0%
101-41110-3400	Publishing and Advertising	-	102	-	500	500	0.0%
101-41110-3500	Printing and Publishing	2,701	3,092	2,808	2,600	2,600	0.0%
	Total Services and Charges	<u>5,994</u>	<u>5,329</u>	<u>5,460</u>	<u>10,100</u>	<u>10,100</u>	0.0%
Charges							
101-41110-4330	Dues and Subscriptions	23,680	24,221	33,651	27,000	27,000	0.0%
101-41110-4440	Lodging Tax Payment to TVB	25,931	17,981	21,015	26,600	26,600	0.0%
101-41110-4450	Community/Special Projects	28,139	326,475	6,688	25,500	5,500	-78.4%
101-41110-4455	Community Enhancements	32,975	33,375	31,850	31,850	31,850	0.0%
101-41110-4460	Human Rights Commission	-	-	-	100	100	0.0%
101-41110-4730	Community Transportation	20,400	20,400	-	20,400	20,400	0.0%
	Total Charges	<u>131,125</u>	<u>422,452</u>	<u>93,204</u>	<u>131,450</u>	<u>111,450</u>	-15.2%
	TOTAL EXPENDITURES	<u>\$ 193,836</u>	<u>\$ 484,097</u>	<u>\$ 151,496</u>	<u>\$ 198,612</u>	<u>\$ 176,474</u>	-11.1%

Department: Administration

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 227,603	\$ 291,978	\$ 329,919	\$ 251,979	-23.6%
Supplies	1,994	1,983	600	600	0.0%
Services & Charges	13,750	12,939	19,800	17,800	-10.1%
Charges	23,111	22,516	25,700	25,700	0.0%
Total Expenditures	\$ 266,458	\$ 329,416	\$ 376,019	\$ 296,079	

DEPARTMENT DESCRIPTION

The Administration provides overall administrative leadership necessary for the implementation of City Council policies, administration of the organization and the delivery of services such as elections, tax abatements, data practices, and public announcements to the citizens.

Our mission is to direct the administration of City departments; manage the processes through which City Council sets policy and ordinance; monitor legislative changes and coordinate interaction with other governmental organizations; recommend the annual operating and capital budgets for Council approval; and educate and involve the public in government processes.

Economic Development activities include administration of the community's tax increment financing districts, tax abatement program, revolving loan funds and other economic development assistance programs.

The Economic Development Authority manages the Clear Lake Press Fund, and the IRP Revolving Loan Fund, RBEG Revolving Loan Fund; makes recommendations on economic development and related programs, including their policies and procedures; and serves as an advocate for maintaining and expanding the economic health and vitality of the community.

Since the EDA was established, many new tax increment districts and tax abatements have been utilized to assist with the development of new businesses, affordable housing, business expansion and job creation, and to redevelop blighted areas of the community. The EDA developed the South Industrial Park. The EDA makes recommendations to the City Council on the purchase and redevelopment of other properties within the community.

PERSONNEL LEVELS

- 1 – City Manager
- 1 – Human Resources Director (21% allocation)
- 1 – Economic Development Coordinator (50% allocation)

ADMINISTRATION
41320
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
101-41320-1010	Regular Employees	\$ 161,972	\$ 207,808	\$ 176,728	\$ 230,929	\$ 192,905	-16.5%
101-41320-1020	Overtime	1,068	1,105	-	1,000	-	-100.0%
101-41320-1070	Car/Mileage Allowance	3,630	3,540	3,300	3,600	3,600	0.0%
101-41320-1090	Cellphone Reimbursement	545	554	909	761	653	-14.2%
101-41320-1200	FICA	10,150	12,905	10,902	14,650	12,224	-16.6%
101-41320-1210	PERA	12,228	15,624	13,166	17,395	14,468	-16.8%
101-41320-1220	Medicare	2,374	3,018	2,550	3,426	2,859	-16.5%
101-41320-1300	Insurance	20,662	24,115	21,362	34,519	15,512	-55.1%
101-41320-1310	VEBA/HSA Trust Funding	6,517	11,879	8,997	13,047	7,274	-44.2%
101-41320-1330	Life Insurance	388	484	432	623	463	-25.7%
101-41320-1340	Disability Insurance	650	847	721	737	594	-19.4%
101-41320-1510	Worker's Comp Expense	7,419	10,099	9,405	9,232	1,427	-84.5%
	Total Personnel	<u>227,603</u>	<u>291,978</u>	<u>248,472</u>	<u>329,919</u>	<u>251,979</u>	-23.6%
Supplies							
101-41320-2000	Office Supplies	1,655	965	1,124	600	600	0.0%
101-41320-2170	General Supplies	339	1,018	7	-	-	0.0%
	Total Supplies	<u>1,994</u>	<u>1,983</u>	<u>1,131</u>	<u>600</u>	<u>600</u>	0.0%
Services & Charges							
101-41320-3000	Professional Services	2,628	7,378	1,739	10,000	8,000	-20.0%
101-41320-3100	Contractual Services	179	708	209	-	-	0.0%
101-41320-3200	Communications	433	467	225	300	300	0.0%
101-41320-3300	Conferences and Schools	6,076	2,038	2,853	6,000	6,000	0.0%
101-41320-3350	Car Allowance/Mileage	985	184	-	500	500	0.0%
101-41320-3400	Publishing and Advertising	3,449	2,164	538	3,000	3,000	0.0%
	Total Services and Charges	<u>13,750</u>	<u>12,939</u>	<u>5,564</u>	<u>19,800</u>	<u>17,800</u>	-10.1%
Charges							
101-41320-4330	Dues and Subscriptions	1,315	1,908	319	1,700	1,700	0.0%
101-41320-4930	Employee Recognition	450	485	495	1,000	1,000	0.0%
101-41320-4940	Safety Program	20,314	19,064	5,899	22,000	22,000	0.0%
101-41320-4945	Vending	1,032	1,059	1,038	1,000	1,000	0.0%
	Total Charges	<u>23,111</u>	<u>22,516</u>	<u>7,751</u>	<u>25,700</u>	<u>25,700</u>	0.0%
	TOTAL EXPENDITURES	<u>\$ 266,458</u>	<u>\$ 329,416</u>	<u>\$ 262,918</u>	<u>\$ 376,019</u>	<u>\$ 296,079</u>	-21.3%

Department: Elections

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 6,342	\$ 15,734	\$ -	\$ 13,628	100.0%
Supplies	351	687	-	700	100.0%
Services & Charges	100	7,046	-	7,000	100.0%
Total Expenditures	\$ 6,793	\$ 23,467	\$ -	\$ 21,328	

DEPARTMENT DESCRIPTION

In accordance with State law and City Charter provisions, the City is responsible for the oversight of all elections (except for school elections). The County Auditor's office is responsible for the maintenance and updating of a permanent list of registered voters. The City of Waseca has approximately 4,000 registered voters. City election activities are directed by Administration and City employees are used during elections to assist in preparing polling places, delivering equipment, and helping with parking signage.

PERSONNEL LEVELS

1 – Assistant to the City Manager (No cost allocated to elections budget)
 6 – Head Judges part-time
 Approximately 35 Election Judges, part-time

ELECTIONS
41410
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
101-41410-1030	Part-time Employees	\$ 6,342	\$ 15,734	\$ -	\$ -	\$ 13,628	100.0%
	Total Personnel	<u>6,342</u>	<u>15,734</u>	<u>-</u>	<u>-</u>	<u>13,628</u>	100.0%
Supplies							
101-41410-2000	Office Supplies	351	687	-	-	700	100.0%
	Total Supplies	<u>351</u>	<u>687</u>	<u>-</u>	<u>-</u>	<u>700</u>	100.0%
Services & Charges							
101-41410-3100	Contractual Services	100	7,046	-	-	7,000	100.0%
	Total Services and Charges	<u>100</u>	<u>7,046</u>	<u>-</u>	<u>-</u>	<u>7,000</u>	100.0%
	TOTAL EXPENDITURES	<u>\$ 6,793</u>	<u>\$ 23,467</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,328</u>	100.0%

Department: Finance

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 298,102	\$ 337,921	\$ 374,099	\$ 361,228	-3.4%
Supplies	6,889	4,282	5,000	5,250	5.0%
Services & Charges	57,547	26,566	23,500	24,350	3.6%
Charges	270	355	600	500	-16.7%
Total Expenditures	\$ 362,808	\$ 369,124	\$ 403,199	\$ 391,328	

DEPARTMENT DESCRIPTION

Activities of this department include accounting, treasury, and financial management. The Finance Department is responsible for payroll, accounts payable, accounts receivable, cash receipting, special assessments, fixed asset oversight, audit, budget, debt, investments, and insurance.

PERSONNEL LEVELS

- 1 – Finance Director
- 1 – Finance Technician
- 1 – Finance Clerk
- 1 – Human Resources Director (20% allocation)

FINANCE
41500
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
101-41500-1010	Regular Employees	\$ 188,369	\$ 224,875	\$ 196,959	\$ 246,670	\$ 244,489	-0.9%
101-41500-1020	Overtime	2,447	28	1,575	1,250	1,256	0.5%
101-41500-1030	Part-time Employees	1,173	-	12,566	-	-	0.0%
101-41500-1090	Cellphone Reimbursement	455	621	585	540	648	20.0%
101-41500-1200	FICA	10,676	13,214	12,384	15,405	15,276	-0.8%
101-41500-1210	PERA	14,090	16,853	15,277	18,594	18,431	-0.9%
101-41500-1220	Medicare	2,497	3,090	2,896	3,603	3,573	-0.8%
101-41500-1300	Insurance	49,223	43,924	42,218	53,961	52,937	-1.9%
101-41500-1310	VEBA/HSA Trust Funding	15,795	19,688	16,018	19,649	17,802	-9.4%
101-41500-1330	Life Insurance	625	757	671	800	760	-5.0%
101-41500-1340	Disability Insurance	714	915	812	950	861	-9.4%
101-41500-1510	Worker's Comp Expense	9,710	10,746	10,720	9,677	1,809	-81.3%
101-41500-1600	Flexible Benefit Plan	2,328	3,210	2,848	3,000	3,386	12.9%
	Total Personnel	<u>298,102</u>	<u>337,921</u>	<u>315,529</u>	<u>374,099</u>	<u>361,228</u>	-3.4%
Supplies							
101-41500-2000	Office Supplies	3,066	937	994	500	750	50.0%
101-41500-2190	Safety Equipment	175	-	-	-	-	0.0%
101-41500-2200	Wellness Program	3,648	3,345	775	4,500	4,500	0.0%
	Total Supplies	<u>6,889</u>	<u>4,282</u>	<u>1,769</u>	<u>5,000</u>	<u>5,250</u>	5.0%
Services & Charges							
101-41500-3000	Professional Services	40,404	22,560	25,545	16,750	17,000	1.5%
101-41500-3100	Contractual Services	12,577	822	2,880	500	600	20.0%
101-41500-3200	Communications	830	1,152	724	1,000	1,200	20.0%
101-41500-3300	Conferences and Schools	1,941	1,235	1,590	4,000	4,000	0.0%
101-41500-3350	Car Allowance/Mileage	247	-	466	500	500	0.0%
101-41500-3400	Publishing and Advertising	824	797	1,746	500	800	60.0%
101-41500-3500	Printing and Publishing	724	-	-	250	250	0.0%
	Total Services and Charges	<u>57,547</u>	<u>26,566</u>	<u>32,951</u>	<u>23,500</u>	<u>24,350</u>	3.6%
Charges							
101-41500-4330	Dues and Subscriptions	270	355	310	600	500	-16.7%
	Total Charges	<u>270</u>	<u>355</u>	<u>310</u>	<u>600</u>	<u>500</u>	-16.7%
	TOTAL EXPENDITURES	<u>\$ 362,808</u>	<u>\$ 369,124</u>	<u>\$ 350,559</u>	<u>\$ 403,199</u>	<u>\$ 391,328</u>	-2.9%

Department: Law

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Services & Charges	\$ 95,995	\$ 120,219	\$ 103,000	\$ 103,000	0.0%
Total Expenditures	\$ 95,995	\$ 120,219	\$ 103,000	\$ 103,000	

DEPARTMENT DESCRIPTION

The City retains a private law firm to handle civil matters. This contractual system allows the cost of legal services to be matched with the types of service provided, without ongoing financial obligations for fringe benefits, membership costs and overhead. The Criminal prosecution is coordinated with the Waseca County Attorney through a legal services agreement.

PERSONNEL LEVELS

Private law firm - contractual service

County Attorney's office-per mutual agreement for prosecution services

LAW
41600
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Services & Charges							
101-41600-3000	Professional Services	\$ 93,924	\$ 119,340	\$ 85,674	\$ 100,000	\$ 100,000	0.0%
101-41600-3100	Contractual Services	2,071	879	2,069	3,000	3,000	0.0%
	Total Services and Charges	<u>95,995</u>	<u>120,219</u>	<u>87,743</u>	<u>103,000</u>	<u>103,000</u>	0.0%
	TOTAL EXPENDITURES	<u>\$ 95,995</u>	<u>\$ 120,219</u>	<u>\$ 87,743</u>	<u>\$ 103,000</u>	<u>\$ 103,000</u>	0.0%

Department: Information Technology

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Supplies	\$ 23,918	\$ 46,077	\$ 23,000	\$ 20,000	-13.0%
Services & Charges	80,915	84,492	110,070	100,835	-8.4%
Charges	25,058	26,130	30,000	55,000	83.3%
Total Expenditures	\$ 129,891	\$ 156,699	\$ 163,070	\$ 175,835	

DEPARTMENT DESCRIPTION

In 2013, the City created the Information Technology department to better track the costs and coordinate the use of its technology resources. The City currently hires an outside contractor to manage both the hardware and software needs of the City.

PERSONNEL LEVELS

The Finance Director oversees the City's Information Technology Department and is supported through contracted services.

INFORMATION TECHNOLOGY
41920
2022 Budget

		2019	2020	2021 YTD as of 11/30/2021	2021 BUDGET	2022 BUDGET	PERCENT CHANGE
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>11/30/2021</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>CHANGE</u>
Expenditures							
Supplies							
101-41920-2050	Computer Supplies	\$ 23,918	\$ 46,077	18,679	\$ 23,000	\$ 20,000	-13.0%
	Total Supplies	<u>23,918</u>	<u>46,077</u>	<u>18,679</u>	<u>23,000</u>	<u>20,000</u>	-13.0%
Services & Charges							
101-41920-3100	Contractual Services	80,915	84,492	88,227	110,070	100,835	-8.4%
	Total Services and Charges	<u>80,915</u>	<u>84,492</u>	<u>88,227</u>	<u>110,070</u>	<u>100,835</u>	-8.4%
Charges							
101-41920-4950	Software License Fees	25,058	26,130	40,844	30,000	55,000	83.3%
	Total Charges	<u>25,058</u>	<u>26,130</u>	<u>40,844</u>	<u>30,000</u>	<u>55,000</u>	83.3%
	TOTAL EXPENDITURES	<u>\$ 129,891</u>	<u>\$ 156,699</u>	<u>\$ 147,750</u>	<u>\$ 163,070</u>	<u>\$ 175,835</u>	7.8%

Department: Buildings & Grounds

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Supplies	\$ 14,731	\$ 30,633	\$ 20,500	\$ 17,000	-17.1%
Services & Charges	68,167	70,305	74,841	83,779	11.9%
Charges	10,882	18,892	30,000	15,000	-50.0%
Total Expenditures	\$ 93,780	\$ 119,830	\$ 125,341	\$ 115,779	

DEPARTMENT DESCRIPTION

Buildings and Grounds serve as a centralized account for City Hall's maintenance and operation expenditures. As a centralized department for facility operations, most of the expenditures relate to ongoing ordinary building expenditures, maintenance of safe conditions and compliance with applicable building, fire, and safety codes. A building audit was completed in 2019. Various projects are under review for inclusion in the City's Capital Improvement Plan.

PERSONNEL LEVELS

City Hall and all City owned buildings are under the oversight of the Director of Utilities & Public Works.

CITY HALL BUILDINGS & GROUNDS
41940
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Supplies							
101-41940-2000	Office Supplies	\$ 7,425	\$ 6,326	\$ 4,569	\$ 4,000	\$ 4,000	0.0%
101-41940-2120	Motor Fuels	95	6,276	1,893	-	-	0.0%
101-41940-2170	General Supplies	5,498	8,977	5,200	11,500	9,000	-21.7%
101-41940-2230	Bldg. Repair/Maint. Supplies	1,713	9,054	1,971	5,000	4,000	-20.0%
	Total Supplies	<u>14,731</u>	<u>30,633</u>	<u>13,633</u>	<u>20,500</u>	<u>17,000</u>	-17.1%
Services & Charges							
101-41940-3000	Professional Services	(2,151)	25	-	3,000	2,000	-33.3%
101-41940-3100	Contractual Services	34,109	31,662	22,369	28,828	43,500	50.9%
101-41940-3200	Communications	3,226	3,320	3,129	6,000	4,000	-33.3%
101-41940-3610	General Liability	8,140	8,585	7,066	9,013	10,079	11.8%
101-41940-3800	Utilities	24,843	26,713	22,188	28,000	24,200	-13.6%
	Total Services and Charges	<u>68,167</u>	<u>70,305</u>	<u>54,752</u>	<u>74,841</u>	<u>83,779</u>	11.9%
Charges							
101-41940-4000	Repair and Maintenance	10,882	15,184	7,580	30,000	15,000	-50.0%
101-41940-4800	Property Taxes Due to County	-	3,708	3,458	-	-	0.0%
	Total Charges	<u>10,882</u>	<u>18,892</u>	<u>11,038</u>	<u>30,000</u>	<u>15,000</u>	-50.0%
	TOTAL EXPENDITURES	<u>\$ 93,780</u>	<u>\$ 119,830</u>	<u>\$ 79,423</u>	<u>\$ 125,341</u>	<u>\$ 115,779</u>	-7.6%

Department: Community Development

	Community Development - 41950				
	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 205,756	\$ 230,856	\$ 243,242	\$ 245,432	0.9%
Supplies	343	569	1,000	1,000	0.0%
Services & Charges	21,408	9,264	24,700	14,700	-40.5%
Charges	48,486	60,234	66,898	-	-100.0%
Total Expenditures	\$ 275,993	\$ 300,923	\$ 335,840	\$ 261,132	

DEPARTMENT DESCRIPTION

The City Manager oversees Community Development Department operations and staff, which includes the divisions of Economic Development, Planning and Zoning, and Heritage Preservation. The Director oversees property maintenance/code enforcement, serves on various ad-hoc committees, and provides staff services to the Planning Commission, Heritage Preservation Commission (HPC), and Economic Development Authority (EDA).

Planning and Zoning activities include study of current and long-range planning and zoning issues; and Land Usage Regulations such as the Sign Regulations, Zoning Ordinance, and Subdivision Regulations; enforcement and review, analysis, and public hearings related to land use and zoning requests and proposals, and environmental review. Other planning activities include review and approval of sign permits, site plan review and approval, and advising the general public on specific planning, zoning, and land use questions.

Heritage Preservation activities include review of exterior alterations to National Register properties & the Historic Downtown and properties, establishing, reviewing and making recommendations on heritage preservation goals and objectives through the Heritage Preservation Plan; conducting studies related to preservation activities and educating the public about the importance of preservation, and procuring grant funds to undertake preservation related activities.

PERSONNEL LEVELS

- 1 – City Manager (no costs allocated)
- 1 – Assistant to the City Manager
- 1 – Planning and Zoning Coordinator (no costs allocated)
- 2 – Administrative Assistants (1 – 100%; 1 – 33% allocation)

COMMUNITY DEVELOPMENT
41950
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
101-41950-1010	Regular Employees	\$ 146,906	\$ 158,510	\$ 149,637	\$ 165,493	\$ 168,975	2.1%
101-41950-1020	Overtime	1,547	244	451	2,660	1,568	-41.1%
101-41950-1030	Part-time Employees	-	4,628	-	-	-	0.0%
101-41950-1090	Cellphone Reimbursement	545	531	495	540	540	0.0%
101-41950-1200	FICA	8,839	9,557	8,647	10,459	10,607	1.4%
101-41950-1210	PERA	11,134	11,907	11,257	12,612	12,791	1.4%
101-41950-1220	Medicare	2,067	2,235	2,036	2,446	2,481	1.4%
101-41950-1300	Insurance	17,388	23,014	28,432	29,322	33,963	15.8%
101-41950-1310	VEBA/HSA Trust Funding	9,533	11,734	11,597	11,816	12,166	3.0%
101-41950-1330	Life Insurance	362	374	350	466	466	0.0%
101-41950-1340	Disability Insurance	596	641	620	679	625	-8.0%
101-41950-1510	Worker's Comp Expense	6,839	7,481	7,917	6,749	1,250	-81.5%
	Total Personnel	<u>205,756</u>	<u>230,856</u>	<u>221,439</u>	<u>243,242</u>	<u>245,432</u>	0.9%
Supplies							
101-41950-2000	Office Supplies	343	307	73	500	500	0.0%
101-41950-2170	General Supplies	-	262	9	500	500	0.0%
	Total Supplies	<u>343</u>	<u>569</u>	<u>82</u>	<u>1,000</u>	<u>1,000</u>	0.0%
Services & Charges							
101-41950-3000	Professional Services	18,877	6,883	5,624	20,000	10,000	-50.0%
101-41950-3100	Contractual Services	286	-	-	500	500	0.0%
101-41950-3200	Communications	258	138	52	500	500	0.0%
101-41950-3300	Conferences and Schools	470	529	-	2,500	2,500	0.0%
101-41950-3350	Car Allowance/Mileage	93	-	10	200	200	0.0%
101-41950-3400	Publishing and Advertising	1,424	1,714	1,685	1,000	1,000	0.0%
	Total Services and Charges	<u>21,408</u>	<u>9,264</u>	<u>7,371</u>	<u>24,700</u>	<u>14,700</u>	-40.5%
Charges							
101-41950-4310	Tax Abatement Payments	46,156	53,244	41,264	66,898	-	-100.0%
101-41950-4500	Permits and Fees	2,330	6,990	-	-	-	0.0%
	Total Charges	<u>48,486</u>	<u>60,234</u>	<u>41,264</u>	<u>66,898</u>	<u>-</u>	-100.0%
	TOTAL EXPENDITURES	<u>\$ 275,993</u>	<u>\$ 300,923</u>	<u>\$ 270,156</u>	<u>\$ 335,840</u>	<u>\$ 261,132</u>	-22.2%

Department: Police

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 2,087,181	\$ 2,264,745	\$ 2,331,608	\$ 2,499,408	7.2%
Supplies	90,576	92,553	59,900	67,600	12.9%
Services & Charges	116,164	114,945	107,564	107,582	0.0%
Charges	18,956	6,045	14,150	26,650	88.3%
Total Expenditures	\$ 2,312,877	\$ 2,478,288	\$ 2,513,222	\$ 2,701,240	

DEPARTMENT DESCRIPTION

The Police Department is responsible for the enforcement of State laws and local ordinances and the protection of life and property from criminal or related activities in the community. The department investigates crimes including interviewing suspects, witnesses, and victims. The Police Department responds to individuals experiencing a mental health crisis and/or medical emergencies, as well as to general calls for service. These can include dog/animal complaints, neighbor disputes, noise complaints, general disturbances, traffic hazards, civil disagreements (property, child custody/visitation issues), crash reports, alarms, lost/found children/adults, directive patrol, etc.

The Waseca Police Department managers the community aides for the Waseca School District. They also assist with many community activities, special events, or program including but not limited to parades, safety/community education fairs/events, Night to Unite, crime free multi-housing programing, DARE, and the South Central Drug Investigation Unit (SCDIU).

PERSONNEL LEVELS

- 1 – Director of Public Safety/Chief of Police
- 1 – Captain
- 1 – Lieutenant
- 2 – Patrol Sergeants
- 2 – Investigators
- 9 – Patrol Officers
- 2 – Records Clerks
- 1 – School Liaison Officer

POLICE
42100
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
101-42100-1010	Regular Employees	\$ 1,403,721	\$ 1,531,405	\$ 1,399,380	\$ 1,559,858	\$ 1,624,452	4.1%
101-42100-1020	Overtime	1,505	2,304	2,201	2,000	2,000	0.0%
101-42100-1021	Overtime - Extra Shift	51,813	58,955	45,860	38,400	38,400	0.0%
101-42100-1022	Overtime - Court Time	991	901	409	3,312	3,312	0.0%
101-42100-1023	Overtime - Investigations	2,598	2,435	3,616	5,800	5,800	0.0%
101-42100-1200	FICA	6,860	7,264	7,077	7,881	8,210	4.2%
101-42100-1210	PERA	8,290	8,925	8,554	9,534	9,932	4.2%
101-42100-1220	Medicare	19,292	20,700	18,812	21,429	22,535	5.2%
101-42100-1230	PERA (Police & Fire)	229,324	261,411	234,999	251,361	264,443	5.2%
101-42100-1300	Insurance	178,190	170,555	196,301	218,614	227,697	4.2%
101-42100-1301	Insurance - PERA Disabilitant	18,941	15,909	24,362	41,553	35,168	-15.4%
101-42100-1310	VEBA/HSA Trust Funding	88,418	98,084	87,069	92,470	90,566	-2.1%
101-42100-1330	Life Insurance	3,960	4,187	3,874	3,900	3,900	0.0%
101-42100-1340	Disability Insurance	5,633	5,869	5,585	6,335	5,956	-6.0%
101-42100-1510	Worker's Comp Expense	67,645	75,841	76,153	69,161	157,037	127.1%
	Total Personnel	<u>2,087,181</u>	<u>2,264,745</u>	<u>2,114,252</u>	<u>2,331,608</u>	<u>2,499,408</u>	7.2%
Supplies							
101-42100-2000	Office Supplies	2,579	1,747	2,059	3,500	2,000	-42.9%
101-42100-2050	Computer Supplies	-	308	-	-	-	0.0%
101-42100-2120	Motor Fuels	27,571	19,507	20,536	17,000	17,000	0.0%
101-42100-2170	General Supplies	4,647	5,842	3,999	4,000	3,500	-12.5%
101-42100-2180	Uniforms	18,031	21,050	18,495	16,000	16,000	0.0%
101-42100-2190	Safety Equipment	6,446	5,340	1,054	3,300	2,000	-39.4%
101-42100-2210	Equipment Parts	260	-	1,273	500	500	0.0%
101-42100-2220	Vehicle Maintenance	421	200	43	1,200	200	-83.3%
101-42100-2230	Bldg. Repair/Maint. Supplies	2,683	3,584	1,640	1,400	1,400	0.0%
101-42100-2240	Central Garage Charges	27,938	34,975	20,200	13,000	25,000	92.3%
	Total Supplies	<u>90,576</u>	<u>92,553</u>	<u>69,299</u>	<u>59,900</u>	<u>67,600</u>	12.9%
Services & Charges							
101-42100-3000	Professional Services	1,388	5,371	789	2,000	2,000	0.0%
101-42100-3100	Contractual Services	32,088	35,864	17,968	25,914	20,000	-22.8%
101-42100-3200	Communications	19,011	17,654	15,325	13,000	18,830	44.8%
101-42100-3250	Shared Records/Communications	8,342	900	10,891	9,000	8,500	-5.6%
101-42100-3300	Conferences and Schools	15,876	17,154	7,484	20,000	17,500	-12.5%
101-42100-3400	Publishing and Advertising	-	143	-	250	100	-60.0%
101-42100-3500	Printing and Publishing	1,167	554	1,074	400	500	25.0%
101-42100-3610	General Liability	26,867	26,600	22,337	27,000	31,867	18.0%
101-42100-3800	Utilities	11,425	10,705	8,816	10,000	8,285	-17.1%
	Total Services and Charges	<u>116,164</u>	<u>114,945</u>	<u>84,684</u>	<u>107,564</u>	<u>107,582</u>	0.0%
Charges							
101-42100-4040	Repair/Maintenance - Equipment	2,116	1,557	350	1,000	1,000	0.0%
101-42100-4330	Dues and Subscriptions	2,474	1,074	18,830	2,000	12,000	500.0%
101-42100-4340	Drug Investigation and Forfeit	-	-	1,065	500	-	-100.0%
101-42100-4370	SWAT Program Costs	8,157	1,523	3,457	6,000	9,000	50.0%
101-42100-4600	Dare Program	2,745	-	2,666	3,000	3,000	0.0%
101-42100-4620	Police Liaison Costs	-	-	-	100	100	0.0%
101-42100-4640	Prevention Programs	3,409	1,750	1,283	1,500	1,500	0.0%
101-42100-4650	Police Separation Contribution	-	-	100	-	-	0.0%
101-42100-4940	Safety Program	55	141	-	50	50	0.0%
	Total Charges	<u>18,956</u>	<u>6,045</u>	<u>27,751</u>	<u>14,150</u>	<u>26,650</u>	88.3%
	TOTAL EXPENDITURES	<u>\$ 2,312,877</u>	<u>\$ 2,478,288</u>	<u>\$ 2,295,986</u>	<u>\$ 2,513,222</u>	<u>\$ 2,701,240</u>	7.5%

Department: Community Service

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 18,115	\$ 10,469	\$ 18,929	\$ 20,027	5.8%
Supplies	-	-	-	-	0.0%
Services & Charges	12,620	13,851	13,000	13,500	3.8%
Total Expenditures	\$ 30,735	\$ 24,320	\$ 31,929	\$ 33,527	

DEPARTMENT DESCRIPTION

This department is supervised by the Police Department and is responsible for the safe crossing of students who are traveling to and from school and are doing so on specific streets/highways.

PERSONNEL LEVELS

5 Part-time Community Aides

COMMUNITY SERVICE
42150
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
101-42150-1010	Regular Employees	\$ -	\$ 60	\$ -	\$ -	\$ -	0.0%
101-42150-1040	Crossing Guards	16,826	9,587	12,470	17,584	18,604	5.8%
101-42150-1200	FICA	1,045	598	773	1,090	1,153	5.8%
101-42150-1220	Medicare	244	140	181	255	270	5.9%
101-42150-1410	Unemployment	-	84	-	-	-	0.0%
	Total Personnel	<u>18,115</u>	<u>10,469</u>	<u>13,424</u>	<u>18,929</u>	<u>20,027</u>	5.8%
Services & Charges							
101-42150-3100	Contractual Services	12,620	13,851	10,298	13,000	13,500	3.8%
	Total Services and Charges	<u>12,620</u>	<u>13,851</u>	<u>10,298</u>	<u>13,000</u>	<u>13,500</u>	3.8%
	TOTAL EXPENDITURES	<u>\$ 30,735</u>	<u>\$ 24,320</u>	<u>\$ 23,722</u>	<u>\$ 31,929</u>	<u>\$ 33,527</u>	5.0%

Department: Waseca Fire Department

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 410,110	\$ 423,812	\$ 411,608	\$ 450,126	9.4%
Supplies	54,975	39,743	40,210	44,816	11.5%
Services & Charges	58,505	51,899	44,614	49,171	10.2%
Charges	5,230	8,246	7,500	11,000	46.7%
Total Expenditures	\$ 528,820	\$ 523,700	\$ 503,932	\$ 555,113	

DEPARTMENT DESCRIPTION

The Waseca Fire Department is responsible for the protection of life and property. Some of these responsibilities include fire suppression, responding to hazardous spills, the prevention of hazards of fire, and motor vehicle crashes. The Waseca Fire Department plays an instrumental role in the education of the public in matters of fire safety and prevention. Based on certain criteria (quality of the Fire Department and its equipment), the City maintains a fire insurance rating of Class Three.

The Waseca Fire Department provides fire response to the Waseca Rural Fire District. They also participate in community events, such as Nite to Unite, parades and safety/community education fairs.

The Waseca Fire Department promotes fire safety with the youth in the community especially during Fire Prevention month in October, by providing talks and giving tours.

PERSONNEL LEVELS

- 1 – Public Safety Director (no allocation of costs)
- 1 – Fire Chief (Part-time)
- 2 – Assistant Fire Chiefs (Part-time)
- 3 – Captains (Part-time)
- 3 – Shift Commanders
- 4-6 – Drivers (Part-time)
- 25 – Paid on Call Firefighters

FIRE
42200
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
101-42200-1010	Regular Employees	\$ 154,979	\$ 168,204	\$ 144,757	\$ 170,009	\$ 169,184	-0.5%
101-42200-1020	Overtime	38,821	42,529	36,250	40,000	45,753	14.4%
101-42200-1030	Part-time Employees	98,216	80,661	71,160	94,696	99,883	5.5%
101-42200-1110	Severance Pay	-	24,772	-	-	-	0.0%
101-42200-1200	FICA	5,115	3,940	3,411	5,685	4,985	-12.3%
101-42200-1210	PERA	-	-	-	1,050	999	-4.9%
101-42200-1220	Medicare	4,091	3,975	3,559	4,418	4,326	-2.1%
101-42200-1230	PERA (Police & Fire)	32,952	36,144	32,038	37,703	38,575	2.3%
101-42200-1300	Insurance	44,624	31,959	30,337	30,385	33,150	9.1%
101-42200-1310	VEBA/HSA Trust Funding	16,570	16,880	13,148	13,824	13,824	0.0%
101-42200-1330	Life Insurance	594	644	545	900	900	0.0%
101-42200-1340	Disability Insurance	712	728	699	754	675	-10.5%
101-42200-1510	Worker's Comp Expense	13,436	13,376	13,680	12,184	37,872	210.8%
	Total Personnel	<u>410,110</u>	<u>423,812</u>	<u>349,584</u>	<u>411,608</u>	<u>450,126</u>	9.4%
Supplies							
101-42200-2000	Office Supplies	52	367	597	250	250	0.0%
101-42200-2050	Computer Supplies	-	-	-	200	-	-100.0%
101-42200-2120	Motor Fuels	2,379	2,309	2,486	2,500	2,500	0.0%
101-42200-2151	Fire Dept. Grant Expend.	-	-	-	-	2,500	100.0%
101-42200-2160	Extinguisher Supplies	677	90	348	500	500	0.0%
101-42200-2170	General Supplies	3,569	1,619	4,449	3,000	4,000	33.3%
101-42200-2180	Uniforms	14,244	16,401	13,311	15,000	21,000	40.0%
101-42200-2190	Safety Equipment	7,238	2,517	983	1,500	1,500	0.0%
101-42200-2210	Equipment Parts	5,108	3,457	1,368	1,700	2,000	17.6%
101-42200-2220	Vehicle Maintenance	30	58	66	60	66	10.0%
101-42200-2230	Bldg. Repair/Maint. Supplies	5,509	1,632	4,868	3,500	3,500	0.0%
101-42200-2240	Central Garage Charges	12,353	11,293	4,954	12,000	6,000	-50.0%
101-42200-2400	Small Tools	8	-	-	-	500	100.0%
101-42200-2410	Misc. Equipment	3,808	-	-	-	500	100.0%
	Total Supplies	<u>54,975</u>	<u>39,743</u>	<u>33,430</u>	<u>40,210</u>	<u>44,816</u>	11.5%
Services & Charges							
101-42200-3100	Contractual Services	19,747	22,670	17,983	9,914	16,000	61.4%
101-42200-3200	Communications	3,562	900	2,309	2,500	3,000	20.0%
101-42200-3300	Conferences and Schools	4,367	740	3,154	4,000	4,000	0.0%
101-42200-3310	Training/Special Drills	11,518	7,920	12,715	9,000	9,000	0.0%
101-42200-3400	Publishing and Advertising	-	1,154	128	200	250	25.0%
101-42200-3610	General Liability	3,165	3,349	2,548	4,000	3,636	-9.1%
101-42200-3800	Utilities	16,146	15,166	12,134	15,000	13,285	-11.4%
	Total Services and Charges	<u>58,505</u>	<u>51,899</u>	<u>50,971</u>	<u>44,614</u>	<u>49,171</u>	10.2%
Charges							
101-42200-4000	Repair and Maintenance	2,811	3	-	5,000	5,000	0.0%
101-42200-4040	Repair/Maintenance - Equipment	15	-	-	-	-	0.0%
101-42200-4330	Dues and Subscriptions	2,360	8,199	6,872	2,500	6,000	140.0%
101-42200-4940	Safety Program	44	44	45	-	-	0.0%
	Total Charges	<u>5,230</u>	<u>8,246</u>	<u>6,917</u>	<u>7,500</u>	<u>11,000</u>	46.7%
	TOTAL EXPENDITURES	<u>\$ 528,820</u>	<u>\$ 523,700</u>	<u>\$ 440,902</u>	<u>\$ 503,932</u>	<u>\$ 555,113</u>	10.2%

Department: Civil Defense Department

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Charges	\$ 6,068	\$ 3,488	\$ 6,000	\$ 6,000	0.0%
Total Expenditures	\$ 6,068	\$ 3,488	\$ 6,000	\$ 6,000	

DEPARTMENT DESCRIPTION

This department accounts for the planning, placement, and maintenance of emergency sirens. These sirens are located throughout the community to provide the most effective protection to the outside public.

PERSONNEL LEVELS

This department is under the oversight of the Director of Utilities & Public Works.

CIVIL DEFENSE OPERATIONS
42300
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Charges							
101-42300-4000	Repair and Maintenance	\$ 6,068	\$ 3,488	\$ 3,625	\$ 6,000	\$ 6,000	0.0%
	Total Charges	<u>6,068</u>	<u>3,488</u>	<u>3,625</u>	<u>6,000</u>	<u>6,000</u>	0.0%
	TOTAL EXPENDITURES	<u>\$ 6,068</u>	<u>\$ 3,488</u>	<u>\$ 3,625</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	0.0%

Department: Building and Code Compliance

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 128,029	\$ 129,504	\$ 145,708	\$ 149,133	2.4%
Supplies	247	248	500	1,000	100.0%
Services & Charges	133,620	142,272	138,550	143,665	3.7%
Charges	50	-	50	50	0.0%
Total Expenditures	\$ 261,946	\$ 272,024	\$ 284,808	\$ 293,848	

DEPARTMENT DESCRIPTION

The Building and Code Compliance Department is an expansion of the former Building Inspections Department. In the winter of 2014, the city adopted the 2012 International Property Maintenance Code for use as an inspection and enforcement tool for the Rental Registration Program, and to establish a complaint-based Property Maintenance Program.

The Property Maintenance Program is designed to work harmoniously with the Building Inspections and Rental Registration programs and takes the responsibility for a significant portion of Nuisance enforcement from the Waseca Police Department and Public Works Department. The Code Compliance Division is responsible for receiving complaints, conducting inspections, and working with property owners to achieve compliance related to property maintenance and a variety of nuisance issues; as well as working with the Building Inspections Division when complaints and violations involve building permit and rental license issues.

The Building Inspections Division is responsible for inspection services for building construction (including plumbing and mechanical), issuing all building related permits for the City, inspection of rental properties, backflow prevention program for the City, day care and foster care inspections to ensure the safety of the residents along with the county social services personnel, and inspection of school facilities.

PERSONNEL LEVELS

- 1 – Building Official (Independent Contractor)
- 1 – Planning and Zoning Coordinator
- 1 – Administrative Assistant (33% allocation)

BUILDING & CODE COMPLIANCE
42400
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
101-42400-1010	Regular Employees	\$ 85,004	\$ 90,062	\$ 85,377	\$ 94,783	\$ 97,765	3.1%
101-42400-1020	Overtime	697	338	403	990	158	-84.0%
101-42400-1030	Part-time Employees	(2,177)	-	7,651	7,200	7,200.00	0.0%
101-42400-1200	FICA	4,953	5,401	5,591	6,384	6,518	2.1%
101-42400-1210	PERA	6,428	6,780	6,434	7,183	7,344	2.2%
101-42400-1220	Medicare	1,158	1,263	1,293	1,493	1,524	2.1%
101-42400-1300	Insurance	19,751	13,836	14,767	16,491	19,960	21.0%
101-42400-1310	VEBA/HSA Trust Funding	7,562	6,944	6,317	6,720	7,070	5.2%
101-42400-1330	Life Insurance	263	272	255	266	266	0.0%
101-42400-1340	Disability Insurance	344	363	353	389	362	-6.9%
101-42400-1510	Worker's Comp Expense	4,046	4,245	4,621	3,809	966	-74.6%
	Total Personnel	<u>128,029</u>	<u>129,504</u>	<u>133,062</u>	<u>145,708</u>	<u>149,133</u>	2.4%
Supplies							
101-42400-2000	Office Supplies	247	201	797	500	1,000	100.0%
101-42400-2170	General Supplies	-	47	383	-	-	0.0%
	Total Supplies	<u>247</u>	<u>248</u>	<u>1,180</u>	<u>500</u>	<u>1,000</u>	100.0%
Services & Charges							
101-42400-3000	Professional Services	130,807	139,682	131,409	135,000	140,000	3.7%
101-42400-3100	Contractual Services	888	1,321	4,010	2,000	2,000	0.0%
101-42400-3200	Communications	765	664	587	1,000	1,000	0.0%
101-42400-3300	Conferences and Schools	921	378	1,201	400	500	25.0%
101-42400-3350	Car Allowance/Mileage	-	88	141	-	-	0.0%
101-42400-3500	Printing and Publishing	112	-	-	-	-	0.0%
101-42400-3610	General Liability	127	139	115	150	165	9.9%
	Total Services and Charges	<u>133,620</u>	<u>142,272</u>	<u>137,463</u>	<u>138,550</u>	<u>143,665</u>	3.7%
Charges							
101-42400-4330	Dues and Subscriptions	50	-	125	50	50	0.0%
	Total Charges	<u>50</u>	<u>-</u>	<u>125</u>	<u>50</u>	<u>50</u>	0.0%
	TOTAL EXPENDITURES	<u>\$ 261,946</u>	<u>\$ 272,024</u>	<u>\$ 271,830</u>	<u>\$ 284,808</u>	<u>\$ 293,848</u>	3.2%

Department: Engineering

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 421,305	\$ 431,633	\$ 478,618	\$ 497,791	4.0%
Supplies	3,432	3,619	5,100	5,500	7.8%
Services & Charges	8,791	38,638	17,200	17,997	4.6%
Charges	1,129	1,169	1,500	2,500	66.7%
Total Expenditures	\$ 434,657	\$ 475,059	\$ 502,418	\$ 523,788	

DEPARTMENT DESCRIPTION

The Engineering department is responsible for engineering services including; survey, design, construction, and administration for major infrastructure including; streets, wastewater collection systems, water supply, storage and distribution systems, storm water management systems, bike and pedestrian pathways, street signs and traffic signals. The Engineering Department provides engineering advice for, other departments, Administration, City Council and citizens.

Engineering Director is responsible for the oversight of the areas of street maintenance, storm sewer, sanitary sewer collection, building inspection, and airport maintenance and operation.

Engineering services for projects are generally charged out to benefiting enterprise departments, included in assessable charges, and allocated to appropriate grant funds on the basis of actual time spent.

PERSONNEL LEVELS

- 1 – Engineering Director
- 1 – Senior Engineering Technician
- 1 – Engineering Technician
- 1 – GIS Coordinator (53% allocation)
- 1 – Administrative Assistant (34% allocation)

ENGINEERING
43000
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
101-43000-1010	Regular Employees	\$ 299,519	\$ 291,392	\$ 292,947	\$ 333,690	\$ 353,369	5.9%
101-43000-1020	Overtime	125	14,874	2,636	5,020	5,162	2.8%
101-43000-1030	Part-time Employees	-	5,190	-	7,200	7,200	0.0%
101-43000-1070	Car/Mileage Allowance	3,025	2,200	3,300	3,000	3,000	0.0%
101-43000-1090	Cellphone Reimbursement	1,188	1,548	1,485	1,620	1,620	0.0%
101-43000-1110	Severance Pay	-	3,969	-	-	-	0.0%
101-43000-1200	FICA	18,279	19,098	17,955	21,733	22,962	5.7%
101-43000-1210	PERA	22,473	22,260	22,169	25,403	26,890	5.9%
101-43000-1220	Medicare	4,275	4,471	4,199	5,083	5,370	5.6%
101-43000-1300	Insurance	41,276	31,424	40,523	42,135	47,992	13.9%
101-43000-1310	VEBA/HSA Trust Funding	14,844	18,348	17,935	18,367	18,728	2.0%
101-43000-1330	Life Insurance	964	972	932	874	874	0.0%
101-43000-1340	Disability Insurance	1,278	1,304	1,233	1,368	1,307	-4.5%
101-43000-1510	Worker's Comp Insurance	14,059	14,583	15,231	13,125	3,317	-74.7%
	Total Personnel	<u>421,305</u>	<u>431,633</u>	<u>420,545</u>	<u>478,618</u>	<u>497,791</u>	4.0%
Supplies							
101-43000-2000	Office Supplies	409	971	259	600	1,000	66.7%
101-43000-2050	Computer Supplies	-	-	-	500	-	-100.0%
101-43000-2120	Motor Fuels	632	365	551	700	1,000	42.9%
101-43000-2170	General Supplies	1,875	543	1,738	2,000	2,000	0.0%
101-43000-2190	Safety Equipment	188	353	486	600	500	-16.7%
101-43000-2210	Equipment Parts	-	-	-	100	-	-100.0%
101-43000-2220	Vehicle Maintenance	-	60	-	100	-	-100.0%
101-43000-2240	Central Garage Charges	328	1,327	407	500	1,000	100.0%
	Total Supplies	<u>3,432</u>	<u>3,619</u>	<u>3,441</u>	<u>5,100</u>	<u>5,500</u>	7.8%
Services & Charges							
101-43000-3000	Professional Services	2,059	29,641	1,772	5,000	5,000	0.0%
101-43000-3100	Contractual Services	248	2,323	4,610	5,000	5,000	0.0%
101-43000-3150	Moving Costs	-	2,182	-	-	-	0.0%
101-43000-3200	Communications	2,074	1,574	1,173	2,500	3,000	20.0%
101-43000-3300	Conferences and Schools	2,785	1,490	1,768	3,000	3,000	0.0%
101-43000-3400	Publishing and Advertising	897	634	195	1,000	1,000	0.0%
101-43000-3610	General Liability	728	794	699	700	997	42.5%
	Total Services and Charges	<u>8,791</u>	<u>38,638</u>	<u>10,217</u>	<u>17,200</u>	<u>17,997</u>	4.6%
Charges							
101-43000-4040	Repair/Maintenance - Equipment	220	71	-	500	1,000	100.0%
101-43000-4330	Dues and Subscriptions	850	1,098	1,080	1,000	1,500	50.0%
101-43000-4940	Safety Program	59	-	-	-	-	0.0%
	Total Charges	<u>1,129</u>	<u>1,169</u>	<u>1,080</u>	<u>1,500</u>	<u>2,500</u>	66.7%
	TOTAL EXPENDITURES	<u>\$ 434,657</u>	<u>\$ 475,059</u>	<u>\$ 435,283</u>	<u>\$ 502,418</u>	<u>\$ 523,788</u>	4.3%

Department: Street Maintenance

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 435,741	\$ 507,954	\$ 498,895	\$ 540,312	8.3%
Supplies	357,692	231,962	266,000	263,500	-0.9%
Services & Charges	66,443	63,840	77,140	76,259	-1.1%
Charges	308	127	300	300	0.0%
Total Expenditures	\$ 860,184	\$ 803,883	\$ 842,335	\$ 880,371	

DEPARTMENT DESCRIPTION

The Street Maintenance Department is responsible for the repair and maintenance of all City streets, County State Aid Streets through agreement with the County, sanitary sewers, lift stations, storm sewers, storm water ponds (with the engineering department), and parking lots.

The Maintenance Superintendent assigns personnel, and costs are distributed according to the area in which they work. Areas includes all street pavement maintenance, alley maintenance, building maintenance, snow and ice removal, traffic marking/signs/signals, street cleaning, equipment & fleet maintenance, weed control, storm sewer and sanitary sewer maintenance, park maintenance as requested, Water Park maintenance, water main repairs with the Water Utility, as well as any other areas assigned by the Director of Utilities and Public Works.

PERSONNEL LEVELS

- 1 - Maintenance Superintendent
- 1 - Street & Sewer Supervisor
- 7 - Public Works Maintenance personnel
- 2 - Mechanics

STREET MAINTENANCE
43100
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
101-43100-1010	Regular Employees	\$ 286,214	\$ 356,758	\$ 235,764	\$ 337,335	\$ 344,342	2.1%
101-43100-1020	Overtime	2,340	1,505	2,854	5,414	5,394	-0.4%
101-43100-1030	Part-time Employees	-	-	12,402	-	-	0.0%
101-43100-1090	Cellphone Reimbursement	2,655	2,585	2,056	2,678	2,670	-0.3%
101-43100-1200	FICA	17,037	21,074	14,691	21,417	21,849	2.0%
101-43100-1210	PERA	21,639	26,484	17,896	25,706	26,231	2.0%
101-43100-1220	Medicare	3,984	5,024	3,436	5,009	5,110	2.0%
101-43100-1300	Insurance	53,118	43,849	40,796	52,993	63,114	19.1%
101-43100-1310	VEBA/HSA Trust Funding	23,146	23,665	18,581	23,347	24,233	3.8%
101-43100-1330	Life Insurance	1,089	1,104	893	992	989	-0.3%
101-43100-1340	Disability Insurance	1,206	1,287	1,140	1,383	1,274	-7.9%
101-43100-1510	Worker's Comp Expense	23,313	24,619	20,372	22,621	45,106	99.4%
	Total Personnel	<u>435,741</u>	<u>507,954</u>	<u>370,881</u>	<u>498,895</u>	<u>540,312</u>	8.3%
Supplies							
101-43100-2000	Office Supplies	269	414	620	1,000	1,000	0.0%
101-43100-2120	Motor Fuels	58,026	39,692	53,163	43,000	45,000	4.7%
101-43100-2170	General Supplies	36,665	38,190	36,469	50,000	40,000	-20.0%
101-43100-2171	Street Patching	65,453	59,959	70,932	65,000	70,000	7.7%
101-43100-2172	Street Enhancements	53,432	1,425	-	-	-	0.0%
101-43100-2180	Uniforms	10,041	13,051	10,100	12,000	17,000	41.7%
101-43100-2210	Equipment Parts	-	-	316	500	500	0.0%
101-43100-2220	Vehicle Maintenance	-	385	-	500	-	-100.0%
101-43100-2230	Bldg. Repair/Maint. Supplies	5,617	3,026	6,731	10,000	6,000	-40.0%
101-43100-2240	Central Garage Charges	126,616	74,777	106,697	82,500	82,500	0.0%
101-43100-2400	Small Tools	1,573	1,043	198	1,500	1,500	0.0%
	Total Supplies	<u>357,692</u>	<u>231,962</u>	<u>285,226</u>	<u>266,000</u>	<u>263,500</u>	-0.9%
Services & Charges							
101-43100-3000	Professional Services	1,120	-	-	-	-	0.0%
101-43100-3100	Contractual Services	17,238	13,057	6,174	14,568	14,000	-3.9%
101-43100-3101	Mosquito Spraying	20,275	24,900	24,900	30,000	33,000	10.0%
101-43100-3200	Communications	345	359	358	1,500	500	-66.7%
101-43100-3300	Conferences and Schools	300	-	-	1,500	1,000	-33.3%
101-43100-3400	Publishing and Advertising	-	-	58	-	-	0.0%
101-43100-3610	General Liability	6,931	7,211	6,057	7,572	8,641	14.1%
101-43100-3800	Utilities	20,234	18,313	13,541	22,000	19,118	-13.1%
	Total Services and Charges	<u>66,443</u>	<u>63,840</u>	<u>51,088</u>	<u>77,140</u>	<u>76,259</u>	-1.1%
Charges							
101-43100-4330	Dues and Subscriptions	-	-	-	300	300	0.0%
101-43100-4940	Safety Program	308	127	-	-	-	0.0%
	Total Charges	<u>308</u>	<u>127</u>	<u>-</u>	<u>300</u>	<u>300</u>	0.0%
	TOTAL EXPENDITURES	<u>\$ 860,184</u>	<u>\$ 803,883</u>	<u>\$ 707,195</u>	<u>\$ 842,335</u>	<u>\$ 880,371</u>	4.5%

Department: Snow & Ice Removal

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 175,372	\$ 135,134	\$ 133,814	\$ 136,334	1.9%
Supplies	120,268	98,726	100,000	108,000	8.0%
Services & Charges	63,163	14,517	30,000	20,000	-33.3%
Total Expenditures	\$ 358,803	\$ 248,377	\$ 263,814	\$ 264,334	

DEPARTMENT DESCRIPTION

The Public Works personnel are responsible for snow and ice removal along City streets, parking lanes along State Street, County State Aid streets through agreement, alleys, parking lots, various City buildings, and certain sidewalks. The Parks Department is responsible for snow and ice removal along various sidewalks & pedestrian ramps, trails, various City buildings, and park areas. The need for these services is dependent on weather conditions; and the labor used to haul snow from the central business district is provided through contractual services with various contractors & City staff.

PERSONNEL LEVELS

None exclusively assigned; charges come from assigned personnel from Public Works Department and Parks Department personnel.

SNOW REMOVAL
43125
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
101-43125-1010	Regular Employees	\$ 117,305	\$ 95,536	\$ 98,820	\$ 92,373	\$ 94,444	2.2%
101-43125-1020	Overtime	15,915	4,179	2,112	4,166	1,569	-62.3%
101-43125-1030	Part-time Employees	-	249	470	-	-	0.0%
101-43125-1090	Cellphone Reimbursement	729	710	580	734	732	-0.3%
101-43125-1200	FICA	7,884	5,908	5,910	5,870	5,998	2.2%
101-43125-1210	PERA	9,992	7,379	7,571	7,046	7,201	2.2%
101-43125-1220	Medicare	1,844	1,407	1,382	1,373	1,403	2.2%
101-43125-1300	Insurance	14,762	12,506	12,195	15,092	17,658	17.0%
101-43125-1310	VEBA/HSA Trust Funding	6,314	6,607	5,386	6,509	6,708	3.1%
101-43125-1330	Life Insurance	297	301	250	272	271	-0.4%
101-43125-1340	Disability Insurance	330	352	314	379	350	-7.7%
	Total Personnel	<u>175,372</u>	<u>135,134</u>	<u>134,990</u>	<u>133,814</u>	<u>136,334</u>	1.9%
Supplies							
101-43125-2120	Motor Fuels	19,871	6,682	3,248	20,000	18,000	-10.0%
101-43125-2170	General Supplies	45,479	32,977	32,671	40,000	50,000	25.0%
101-43125-2240	Central Garage Charges	54,918	59,067	56,561	40,000	40,000	0.0%
	Total Supplies	<u>120,268</u>	<u>98,726</u>	<u>92,480</u>	<u>100,000</u>	<u>108,000</u>	8.0%
Services & Charges							
101-43125-3100	Contractual Services	63,163	14,517	5,073	30,000	20,000	-33.3%
	Total Services and Charges	<u>63,163</u>	<u>14,517</u>	<u>5,073</u>	<u>30,000</u>	<u>20,000</u>	-33.3%
	TOTAL EXPENDITURES	<u>\$ 358,803</u>	<u>\$ 248,377</u>	<u>\$ 232,543</u>	<u>\$ 263,814</u>	<u>\$ 264,334</u>	0.2%

Department: Traffic Signs & Markings

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 15,406	\$ 21,796	\$ 26,072	\$ 26,916	3.2%
Supplies	8,864	5,414	15,000	15,000	0.0%
Services & Charges	8,811	10,227	10,200	9,593	-6.0%
Total Expenditures	\$ 33,081	\$ 37,437	\$ 51,272	\$ 51,509	

DEPARTMENT DESCRIPTION

Public Works personnel are responsible for the installation and maintenance of traffic control signs and pavement markings within the City. Traffic signals located at State Street and Elm Avenue, 7th Avenue North and State Street, 13th Avenue North and State Street, 4th, Highway 13 North and 22nd Avenue North signal have split maintenance responsibilities between the Minnesota Department of Transportation, Public Works staff and Electric Utility staff.

PERSONNEL LEVELS

Charges are for Public Works and Electric Utility personnel assigned in the department

TRAFFIC SIGNS, SIGNALS & MARKINGS
43170
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
101-43170-1010	Regular Employees	\$ 9,600	\$ 15,502	\$ 13,126	\$ 18,372	\$ 18,743	2.0%
101-43170-1020	Overtime	15	105	142	480	287	-40.2%
101-43170-1090	Cellphone Reimbursement	144	141	111	146	146	0.0%
101-43170-1200	FICA	571	919	779	1,166	1,189	2.0%
101-43170-1210	PERA	721	1,149	994	1,400	1,427	1.9%
101-43170-1220	Medicare	134	220	182	273	278	1.8%
101-43170-1300	Insurance	2,834	2,350	2,145	2,843	3,409	19.9%
101-43170-1310	VEBA/HSA Trust Funding	1,262	1,280	990	1,263	1,314	4.0%
101-43170-1330	Life Insurance	59	60	48	54	54	0.0%
101-43170-1340	Disability Insurance	66	70	62	75	69	-8.0%
	Total Personnel	<u>15,406</u>	<u>21,796</u>	<u>18,579</u>	<u>26,072</u>	<u>26,916</u>	3.2%
Supplies							
101-43170-2170	General Supplies	8,864	5,414	5,553	12,000	12,000	0.0%
101-43170-2210	Equipment Parts	-	-	548	3,000	3,000	0.0%
	Total Supplies	<u>8,864</u>	<u>5,414</u>	<u>6,101</u>	<u>15,000</u>	<u>15,000</u>	0.0%
Services & Charges							
101-43170-3100	Contractual Services	6,566	7,989	4,936	7,000	7,000	0.0%
101-43170-3800	Utilities	2,245	2,238	1,865	3,200	2,593	-19.0%
	Total Services and Charges	<u>8,811</u>	<u>10,227</u>	<u>6,801</u>	<u>10,200</u>	<u>9,593</u>	-6.0%
	TOTAL EXPENDITURES	<u>\$ 33,081</u>	<u>\$ 37,437</u>	<u>\$ 31,481</u>	<u>\$ 51,272</u>	<u>\$ 51,509</u>	0.5%

Department: Street Cleaning

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 27,679	\$ 33,997	\$ 42,845	\$ 44,860	4.7%
Supplies	19,077	13,936	18,000	15,000	-16.7%
Total Expenditures	\$ 46,756	\$ 47,933	\$ 60,845	\$ 59,860	

DEPARTMENT DESCRIPTION

The Public Works personnel are responsible for the street cleaning services and are assigned weekly, monthly, seasonally, and as the need arises. There is a general street-cleaning program for both the fall and spring of the year, and several other times as conditions warrant. The goal is to sweep the forty-five (45) miles of streets at least once each month during the spring, summer and fall months. This may be reduced due to budget limitations. The purpose of street cleaning is for aesthetic, sanitary and environmental purposes.

The City receives MS4 Storm Water Utility credit for its street sweeping operations. The department targets low-lying streets for sweeping before known rain events as time allows.

PERSONNEL LEVELS

Charges from Public Works personnel assigned to perform the work, none permanently assigned

STREET CLEANING
43220
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
101-43220-1010	Regular Employees	\$ 17,727	\$ 23,945	\$ 21,445	\$ 30,620	\$ 31,238	2.0%
101-43220-1020	Overtime	26	31	236	192	478	149.0%
101-43220-1090	Cellphone Reimbursement	241	234	185	243	242	-0.4%
101-43220-1200	FICA	1,069	1,416	1,274	1,943	1,982	2.0%
101-43220-1210	PERA	1,332	1,762	1,625	2,333	2,378	1.9%
101-43220-1220	Medicare	250	340	298	455	463	1.8%
101-43220-1300	Insurance	4,722	3,918	3,575	4,738	5,682	19.9%
101-43220-1310	VEBA/HSA Trust Funding	2,104	2,133	1,650	2,105	2,191	4.1%
101-43220-1330	Life Insurance	99	101	81	90	90	0.0%
101-43220-1340	Disability Insurance	109	117	103	126	116	-7.9%
	Total Personnel	<u>27,679</u>	<u>33,997</u>	<u>30,472</u>	<u>42,845</u>	<u>44,860</u>	4.7%
Supplies							
101-43220-2170	General Supplies	34	-	-	1,000	-	-100.0%
101-43220-2240	Central Garage Charges	19,043	13,936	6,513	17,000	15,000	-11.8%
	Total Supplies	<u>19,077</u>	<u>13,936</u>	<u>6,513</u>	<u>18,000</u>	<u>15,000</u>	-16.7%
	TOTAL EXPENDITURES	<u>\$ 46,756</u>	<u>\$ 47,933</u>	<u>\$ 36,985</u>	<u>\$ 60,845</u>	<u>\$ 59,860</u>	-1.6%

Department: Recreation (Community Ed.)

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 4,138	\$ -	\$ -	\$ -	0.0%
Supplies	4,707	-	-	-	0.0%
Services & Charges	100,659	100,041	100,000	100,000	0.0%
Charges	597	-	-	-	0.0%
Total Expenditures	\$ 110,101	\$ 100,041	\$ 100,000	\$ 100,000	

DEPARTMENT DESCRIPTION

The Recreation Department is the budgetary area whereby a comprehensive community education activity program is designed to meet the needs of all citizens. It organizes and supervises activities for youth and adults and assists in developing programs for various groups either on an organized or individual basis. The School District operates the program with monthly contributions from the City as part of the community education program.

RECREATION
45100
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
101-45100-1040	Part-time Concession Employees	\$ 3,705	\$ -	\$ -	\$ -	\$ -	0.0%
101-45100-1200	FICA	230	-	-	-	-	0.0%
101-45100-1220	Medicare	54	-	-	-	-	0.0%
101-45100-1510	Worker's Comp Expense	149	-	-	-	-	0.0%
	Total Personnel	<u>4,138</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Supplies							
101-45100-2170	General Supplies	857	-	-	-	-	0.0%
101-45100-2175	Janitorial Supplies	24	-	-	-	-	0.0%
101-45100-2500	Concessions	3,826	-	-	-	-	0.0%
	Total Supplies	<u>4,707</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Services & Charges							
101-45100-3100	Contractual Services	100,000	100,000	100,000	100,000	100,000	0.0%
101-45100-3200	Communications	276	-	-	-	-	0.0%
101-45100-3300	Conferences and Schools	153	41	-	-	-	0.0%
101-45100-3400	Publishing and Advertising	230	-	-	-	-	0.0%
	Total Services and Charges	<u>100,659</u>	<u>100,041</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>0.0%</u>
Charges							
101-45100-4500	Permits and Fees	597	-	-	-	-	0.0%
	Total Charges	<u>597</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
	TOTAL EXPENDITURES	<u>\$ 110,101</u>	<u>\$ 100,041</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>0.0%</u>

Water Park Operations

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 177,933	\$ 94,158	\$ 163,694	\$ 160,596	-1.9%
Supplies	47,223	22,650	48,300	56,700	17.4%
Services & Charges	52,167	31,867	48,799	45,755	-6.2%
Charges	19,672	37,523	67,500	52,000	-23.0%
Total Expenditures	\$ 296,995	\$ 186,198	\$ 328,293	\$ 315,051	

FUND DESCRIPTION

In 2005, the City passed a referendum that directed the City to issue debt and utilize contributions for the construction of a \$3.9 million water park facility. The Water Park opened in June 2007.

The Water Park department reflects the operations of the Water Park including, lifeguards, concessions, maintenance, operations, equipment, building, chemical, programming, improvements, and safety.

PERSONNEL LEVELS

The City has a Water Park Supervisor & Water Quality Specialist as a reorganized position from the previous Water Park Manager position. Personnel from other City departments are assigned as required by the Director of Utilities & Public Works. The Finance Department provides cash accounting, audit standards and financial oversight, as necessary.

WATER PARK OPERATIONS
45130
2022 Budget

Description	2019	2020	2021	2021	2022	PERCENT CHANGE
	ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	
Expenditures						
Personnel						
101-45130-1010 Regular Employees	\$ 53,463	\$ 66,112	\$ 41,275	\$ 45,763	\$ 39,635	-13.4%
101-45130-1020 Overtime	301	58	2,355	2,500	2,500	0.0%
101-45130-1030 Part-time Employees	67,006	2,788	72,996	70,000	70,000	0.0%
101-45130-1040 Part-time Concession Employees	26,685	-	23,436	15,000	15,000	0.0%
101-45130-1090 Cellphone Reimbursement	436	371	396	540	540	0.0%
101-45130-1200 FICA	9,098	4,235	8,656	8,296	7,916	-4.6%
101-45130-1210 PERA	4,010	2,868	3,221	3,582	3,123	-12.8%
101-45130-1220 Medicare	2,128	991	2,024	1,940	1,851	-4.6%
101-45130-1300 Insurance	5,684	5,310	6,268	6,656	5,896	-11.4%
101-45130-1310 VEBA/HSA Trust Funding	3,403	3,233	3,290	3,403	2,765	-18.7%
101-45130-1330 Life Insurance	238	3,086	153	300	130	-56.7%
101-45130-1340 Disability Insurance	218	169	170	188	147	-21.8%
101-45130-1510 Worker's Comp Expense	5,263	4,937	5,231	5,526	11,093	100.7%
Total Personnel	177,933	94,158	169,471	163,694	160,596	-1.9%
Supplies						
101-45130-2000 Office Supplies	1,552	674	581	1,500	1,000	-33.3%
101-45130-2120 Motor Fuel	775	267	232	300	200	-33.3%
101-45130-2165 Chemicals	13,841	8,335	26,132	13,000	20,000	53.8%
101-45130-2170 General Supplies	3,214	3,826	2,303	1,500	1,500	0.0%
101-45130-2175 Janitorial Supplies	873	667	2,963	1,000	2,000	100.0%
101-45130-2180 Uniforms	533	675	816	1,000	1,000	0.0%
101-45130-2190 Safety Equipment	-	2,380	3,274	1,500	1,500	0.0%
101-45130-2210 Equipment Parts	2,627	3,904	4,489	3,500	3,500	0.0%
101-45130-2240 Central Garage Charges	3,510	1,875	2,596	2,000	1,000	-50.0%
101-45130-2410 Misc. Equipment	276	47	-	-	-	0.0%
101-45130-2500 Concessions	20,022	-	25,929	23,000	25,000	8.7%
Total Supplies	47,223	22,650	69,315	48,300	56,700	17.4%
Services & Charges						
101-45130-3000 Professional Services	1,286	3,402	1,255	1,500	1,500	0.0%
101-45130-3100 Contractual Services	1,230	1,074	1,902	1,000	1,000	0.0%
101-45130-3200 Communications	2,058	2,005	1,944	2,000	2,000	0.0%
101-45130-3300 Conferences and Schools	1,540	1,660	859	3,000	2,500	-16.7%
101-45130-3350 Car Allowance/Mileage	162	-	99	300	300	0.0%
101-45130-3400 Publishing and Advertising	647	-	-	1,250	1,000	-20.0%
101-45130-3610 General Liability	7,358	7,380	6,006	7,749	8,569	10.6%
101-45130-3800 Utilities	37,886	16,346	41,096	32,000	28,886	-9.7%
Total Services and Charges	52,167	31,867	53,161	48,799	45,755	-6.2%
Charges						
101-45130-4000 Repair and Maintenance	18,324	36,519	15,819	65,000	50,000	-23.1%
101-45130-4310 Cash Over/Short	(6)	-	149	-	-	0.0%
101-45130-4330 Dues and Subscriptions	739	562	344	1,000	1,000	0.0%
101-45130-4500 Permits and Fees	575	384	874	1,500	1,000	-33.3%
101-45130-4940 Safety Program	40	58	-	-	-	0.0%
Total Charges	19,672	37,523	17,186	67,500	52,000	-23.0%
TOTAL EXPENDITURES	\$ 296,995	\$ 186,198	\$ 309,133	\$ 328,293	\$ 315,051	-4.0%

Department: Tink Larson Community Field Operations

	Tink Larson Community Field Operations - 45180				
	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ -	\$ -	\$ 6,618	\$ 7,039	6.4%
Supplies	-	2,391	8,500	7,500	0.0%
Services & Charges	-	8,882	3,300	4,500	0.0%
Charges	-	2,784	6,050	5,000	0.0%
Total Expenditures	\$ -	\$ 14,057	\$ 24,468	\$ 24,039	

DEPARTMENT DESCRIPTION

Waseca's largest community baseball field was built in 1939 as a City project and part of the 1930's Works Progress Administration. The original grandstand was damaged due to a fire on April 6, 2016. In 2017 the entire community came together to help rebuild the new Tink Larson Community Field (TLCF) grandstand. Tink Larson Community Field re-opened on August 18, 2018. TLCF is owned and operated by the City of Waseca, with the assistance of Tink Larson who is a lifelong volunteer at the field. The Field seats around 200 people and is home to five different teams: 14/15U, VFW, Legion, High School and the Waseca Braves.

This fund was created with the new grandstand was built to better account for the expenditures related to operating TLCF concessions and maintenance of the facility.

PERSONNEL LEVELS

Staff from the Parks department oversees the maintenances of the facility, while the Water Park Supervisor oversees the concession stand along with part-time Guest Service Representatives that work both at TLCF and the Water Park.

Tink Larson Community Field Operations
45180
2022 Budget

Description	2019	2020	2021	2021	2022	PERCENT CHANGE	
	ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET		
Expenditures							
Personnel							
101-45180-1020	Overtime	\$ -	\$ -	\$ -	\$ 200	\$ 200	0.0%
101-45180-1040	Part-time Concession Employees	-	-	3,583	5,855	5,855	0.0%
101-45180-1200	FICA	-	-	222	375	375	0.0%
101-45180-1220	Medicare	-	-	52	88	88	0.0%
101-45180-1510	Worker's Comp Expense	-	-	70	100	521	421.0%
	Total Personnel	<u>-</u>	<u>-</u>	<u>3,927</u>	<u>6,618</u>	<u>7,039</u>	6.4%
Supplies							
101-45180-2120	Motor Fuel	-	-	85	3,000	2,000	-33.3%
101-45180-2175	Janitorial Supplies	-	113	1,037	1,000	1,000	0.0%
101-45180-2210	Equipment Parts	-	109	588	1,000	1,000	0.0%
101-45180-2230	Bldg. Repair/Maint. Supplies	-	1,850	267	-	-	0.0%
101-45180-2240	Central Garage Charges	-	-	292	-	-	0.0%
101-45180-2280	Repair/Maintenance Supplies	-	319	(154)	-	-	0.0%
101-45180-2500	Concessions	-	-	3,546	3,500	3,500	0.0%
	Total Supplies	<u>-</u>	<u>2,391</u>	<u>5,661</u>	<u>8,500</u>	<u>7,500</u>	-11.8%
Services & Charges							
101-45180-3000	Professional Services	-	2,683	-	-	-	0.0%
101-45180-3100	Contractual Services	-	652	189	-	-	0.0%
101-45180-3200	Communications	-	1,078	1,271	1,000	1,000	0.0%
101-45180-3400	Publishing and Advertising	-	-	-	100	100	0.0%
101-45180-3800	Utilities	-	4,469	29	2,200	3,400	54.5%
	Total Services and Charges	<u>-</u>	<u>8,882</u>	<u>1,489</u>	<u>3,300</u>	<u>4,500</u>	36.4%
Charges							
101-45180-4000	Repair and Maintenance	-	2,500	3,717	5,550	4,500	-18.9%
101-45180-4330	Dues and Subscriptions	-	207	184	-	-	0.0%
101-45180-4500	Permits and Fees	-	77	77	500	500	0.0%
	Total Charges	<u>-</u>	<u>2,784</u>	<u>3,978</u>	<u>6,050</u>	<u>5,000</u>	-17.4%
	TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 14,057</u>	<u>\$ 15,055</u>	<u>\$ 24,468</u>	<u>\$ 24,039</u>	-1.8%

Department: Parks

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 436,626	\$ 450,978	\$ 493,030	\$ 504,623	2.4%
Supplies	79,511	71,804	63,850	66,850	4.7%
Services & Charges	73,703	69,724	67,097	71,716	6.9%
Charges	32,295	30,336	29,700	29,700	0.0%
Total Expenditures	\$ 622,135	\$ 622,842	\$ 653,677	\$ 672,889	

DEPARTMENT DESCRIPTION

The Waseca Park Department is responsible for the maintenance and improvement of approximately 200 acres of park land. The Park Department currently maintains 15 beautiful parks comprised of 80+ acres, which includes a full array of recreational amenities and facilities. Maplewood Park and Northwest Nature Park provide over 120 nature acres to those seeking the solitude nature offers plus offering a unique environmental educational learning experience. The Park Department also maintains approximately 9.2 miles of hard surface trails throughout Waseca.

The Park Department is also responsible for maintaining approximately 30 City owned areas, the grounds of City Hall and snow removal of City sidewalks, bike trails and park parking lots. The Waseca Park staff is committed to provide for park user enjoyment a safe, clean, fun, and aesthetically pleasing park system.

PERSONNEL LEVELS

- 1 – Park Superintendent
- 3 – Public Works Employees
- 5-6 Seasonal and temporary employees

PARK MAINTENANCE
45200
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
101-45200-1010	Regular Employees	\$ 257,975	\$ 270,430	\$ 256,390	\$ 288,003	\$ 285,898	-0.7%
101-45200-1020	Overtime	5,909	5,369	5,578	8,000	6,000	-25.0%
101-45200-1030	Part-time Employees	59,473	59,502	65,841	71,000	77,137	8.6%
101-45200-1090	Cellphone Reimbursement	2,287	2,194	2,079	2,268	2,160	-4.8%
101-45200-1200	FICA	19,850	20,500	20,050	22,895	23,014	0.5%
101-45200-1210	PERA	22,219	22,175	21,898	27,525	21,892	-20.5%
101-45200-1220	Medicare	4,642	4,820	4,689	5,354	5,382	0.5%
101-45200-1300	Insurance	31,485	29,157	32,906	34,944	36,285	3.8%
101-45200-1310	VEBA/HSA Trust Funding	17,109	18,391	17,271	17,867	17,016	-4.8%
101-45200-1330	Life Insurance	950	1,692	900	960	900	-6.3%
101-45200-1340	Disability Insurance	1,051	1,107	1,076	1,181	1,058	-10.4%
101-45200-1510	Worker's Comp Expense	13,676	15,641	15,242	13,033	27,881	113.9%
	Total Personnel	<u>436,626</u>	<u>450,978</u>	<u>443,920</u>	<u>493,030</u>	<u>504,623</u>	2.4%
Supplies							
101-45200-2000	Office Supplies	129	236	358	400	400	0.0%
101-45200-2120	Motor Fuels	12,104	7,193	11,684	9,000	8,000	-11.1%
101-45200-2170	General Supplies	25,120	24,466	19,155	24,000	28,000	16.7%
101-45200-2180	Uniforms	1,267	905	1,164	1,250	1,250	0.0%
101-45200-2190	Safety Equipment	2,662	2,828	2,769	2,500	2,500	0.0%
101-45200-2210	Equipment Parts	2,655	1,098	5,358	1,000	1,000	0.0%
101-45200-2220	Vehicle Maintenance	-	154	-	200	200	0.0%
101-45200-2230	Bldg. Repair/Maint. Supplies	3,109	7,815	7,079	7,000	7,000	0.0%
101-45200-2240	Central Garage Charges	26,305	25,378	27,690	17,000	17,000	0.0%
101-45200-2280	Repair/Maintenance Supplies	4,455	96	-	-	-	0.0%
101-45200-2400	Small Tools	1,705	1,635	1,911	1,500	1,500	0.0%
	Total Supplies	<u>79,511</u>	<u>71,804</u>	<u>77,168</u>	<u>63,850</u>	<u>66,850</u>	4.7%
Services & Charges							
101-45200-3000	Professional Services	-	183	-	-	-	0.0%
101-45200-3100	Contractual Services	27,098	28,862	22,248	19,094	24,000	25.7%
101-45200-3200	Communications	2,204	318	495	1,000	1,000	0.0%
101-45200-3300	Conferences and Schools	2,003	365	1,940	2,000	2,000	0.0%
101-45200-3400	Publishing and Advertising	217	-	-	750	750	0.0%
101-45200-3610	General Liability	25,945	25,956	21,533	27,253	30,722	12.7%
101-45200-3800	Utilities	16,236	14,040	6,462	17,000	13,244	-22.1%
	Total Services and Charges	<u>73,703</u>	<u>69,724</u>	<u>52,678</u>	<u>67,097</u>	<u>71,716</u>	6.9%
Charges							
101-45200-4000	Repair and Maintenance	25,669	23,851	15,531	24,000	24,000	0.0%
101-45200-4040	Repair/Maintenance - Equipment	2,355	1,566	1,060	1,500	1,500	0.0%
101-45200-4100	Rent	3,432	4,509	3,092	3,500	3,500	0.0%
101-45200-4330	Dues and Subscriptions	409	410	360	700	700	0.0%
101-45200-4940	Safety Program	430	-	-	-	-	0.0%
	Total Charges	<u>32,295</u>	<u>30,336</u>	<u>20,043</u>	<u>29,700</u>	<u>29,700</u>	0.0%
	TOTAL EXPENDITURES	<u>\$ 622,135</u>	<u>\$ 622,842</u>	<u>\$ 593,809</u>	<u>\$ 653,677</u>	<u>\$ 672,889</u>	2.9%

Department: Waseca Le Sueur Regional Library

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Supplies	\$ 1,126	\$ 628	\$ 2,000	\$ 1,600	-20.0%
Services & Charges	28,632	27,208	31,800	28,518	-10.3%
Charges	4,465	8,168	5,000	4,000	-20.0%
Total Expenditures	\$ 34,223	\$ 36,004	\$ 38,800	\$ 34,118	

DEPARTMENT DESCRIPTION

Library services are administered under a joint powers board, consisting of nine members (three from each governmental unit selected by the County boards each serving a three-year term. The Library Board determines policies, carries out fiscal administration and prepares the annual budget. The funding of the Library and related City expense and responsibilities are outlined with an agreement for services.

REGIONAL LIBRARY
45500
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Supplies							
101-45500-2170	General Supplies	\$ 1,085	\$ 333	\$ 327	\$ 1,000	\$ 800	-20.0%
101-45500-2280	Repair/Maintenance Supplies	41	295	-	1,000	800	-20.0%
	Total Supplies	<u>1,126</u>	<u>628</u>	<u>327</u>	<u>2,000</u>	<u>1,600</u>	-20.0%
Services & Charges							
101-45500-3100	Contractual Services	12,848	12,885	11,553	15,000	14,000	-6.7%
101-45500-3610	General Liability	733	736	614	800	875	9.4%
101-45500-3800	Utilities	15,051	13,587	11,017	16,000	13,643	-14.7%
	Total Services and Charges	<u>28,632</u>	<u>27,208</u>	<u>23,184</u>	<u>31,800</u>	<u>28,518</u>	-10.3%
Charges							
101-45500-4000	Repair and Maintenance	4,465	8,168	2,784	5,000	4,000	-20.0%
	Total Charges	<u>4,465</u>	<u>8,168</u>	<u>2,784</u>	<u>5,000</u>	<u>4,000</u>	-20.0%
	TOTAL EXPENDITURES	<u>\$ 34,223</u>	<u>\$ 36,004</u>	<u>\$ 26,295</u>	<u>\$ 38,800</u>	<u>\$ 34,118</u>	-12.1%

TRANSFERS
49300
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Transfers							
101-49300-7220	Transfer - Fire Relief	\$ -	\$ 13,600	\$ -	\$ 1,000	\$ 1,000	0.0%
101-49300-7245	Transfer - Special Revenue	-	8,740	-	-	-	0.0%
101-49300-7250	Transfer - CIP Fund	570,688	870,688	22,943	30,591	-	-100.0%
101-49300-7380	Transfer - Equipment Replace.	589,219	614,219	-	-	-	0.0%
101-49300-7395	Transfer - PFA Debt	187,119	181,215	136,082	181,442	-	-100.0%
101-49300-7405	Transfer - PEG Channel	19,152	20,641	20,412	20,610	20,610	0.0%
101-49300-7425	Transfer - Safe Haven	43,795	47,665	-	-	-	0.0%
	Total Transfers	<u>1,409,973</u>	<u>1,756,768</u>	<u>179,437</u>	<u>233,643</u>	<u>21,610</u>	-90.8%
	TOTAL EXPENDITURES	<u>\$ 1,409,973</u>	<u>\$ 1,756,768</u>	<u>\$ 179,437</u>	<u>\$ 233,643</u>	<u>\$ 21,610</u>	-90.8%

SPECIAL REVENUE FUNDS

The following Special Revenue funds are established to account for specific revenues or other sources earmarked for financing particular functions or activities as required by statute, charter provision or local ordinance:

<u>AMERICAN RESCUE PLAN ACT:</u>	Established to account for funds distributed to the city from the American Rescue Plan Act.
<u>CLEAR LAKE PRESS:</u>	Established to account for interest payable to the City from the Clear Lake Press business expansion and Delta Waseca (DEED) Grant, for downtown residential, rental and commercial rehabilitation.
<u>WASECA REHAB PROGRAM 2015:</u>	Established to account for loans made from a \$100,000 authorized transfer from the Clear Lake Press fund.
<u>TAX INCREMENT FINANCING FUNDS:</u>	Established to account for Tax Increment Financing (TIF) activity.
<u>AIRPORT SPECIAL REVENUE FUND:</u>	Established to account for the municipal airport operations.
<u>WASECA HOUSING FUND:</u>	Established to account for a tax abatement program for housing project assistance.
<u>HERITAGE PRESERVATION FUND:</u>	Established to account for the grant funding and expenditures relating to the Heritage Preservation of Waseca
<u>RECOVERY COORDINATOR GRANT:</u>	Established to account for the grant funding and expenditures relating to the Recovery Coordinator position.
<u>TAX ABATEMENT LEVY FUND:</u>	Established to account for the tax abatement program for residential and commercial tax abatements.
<u>POLICE RESERVE:</u>	Established to provide for donations and specific operational costs for volunteer reserve activities.
<u>POLICE FORFEITURE FUND:</u>	Established to provide for separate allocation of forfeiture, DUI, and other revenue sources that must be expended in accordance with State statute.
<u>SAFE HAVEN GRANT FUND:</u>	Accounts for the funding and activity for the Safe Haven: Supervised Visitation and Safe Exchange Grant.
<u>FIREFIGHTERS RELIEF FUND:</u>	Established to administer property taxes and State Aid for the Firefighters Relief Association.
<u>PEG CHANNEL FUND:</u>	Established to account for funding and maintaining a public, educational, and governmental (PEG) access channel.

Special Revenue Fund: American Rescue Plan Act Fund

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Federal Grant	\$ -	\$ -	\$ -	\$ -	0.0%
Total Revenues	-	-	-	-	
Expenditures					
Total Expenditures	\$ -	\$ -	\$ -	\$ -	

FUND DESCRIPTION

This fund was established in 2021 to account for the American Rescue Plan Act (ARPA) funds. Congress adopted the ARPA in March 2021 which included \$65 billion in recovery funds for cities across the country. These funds are intended to provide support to state, local, and tribal governments in responding to the impact of COVID-19 and in their efforts to contain COVID-19 in their communities, residents, and businesses.

The City of Waseca is estimated to receive \$935,946 pursuant to the ARPA. The United States Department of Treasury has adopted guidance regarding the use of ARPA funds. The City, in response to the Pandemic, has had expenditures and anticipates future expenditures consistent with the Department of Treasury's ARPA guidance.

The 1st allocation was received in July of 2021. The second tranche of funds will be allocated 1 year after the 1st. These funds are to be expended by December 2026.

American Rescue Plan Act Fund
 BUDGET SUMMARY REPORT
 Revenues and Expenditures

Description		2019	2020	2021	2021	2022	PERCENT CHANGE
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	
Revenues							
202-33140-0000	Federal Grant	\$ -	\$ -	\$ 484,394	\$ -	\$ -	0.0%
	Total Revenues	-	-	484,394	-	-	0.0%
Expenditures							
	CHANGE IN NET ASSETS	\$ -	\$ -	\$ 484,394	\$ -	\$ -	

Special Revenue Funds: Tax Increment Financing

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Intergovernmental Revenue:	\$ 31,088	\$ 31,121	\$ 30,971	\$ 31,088	0.3%
Interest & Misc. Revenue	4	316	-	-	0.0%
Total Revenues	\$ 31,092	\$ 31,437	\$ 30,971	\$ 31,088	
Expenditure					
Personnel	400	400	400	400	0.0%
Services & Charges	1,500	300	1,500	1,000	-0.3%
Charges	28,879	28,879	28,880	28,880	0.0%
Transfers	572	-	-	-	0.0%
Total Expenditures	\$ 31,351	\$ 29,579	\$ 30,780	\$ 30,280	

FUND DESCRIPTION

These funds were developed to account for the proceeds of tax increment financing activity. The City of Waseca is the fiscal agent for the Economic Development Authority of the City of Waseca (EDA). The City of Waseca has three active TIF districts.

CHARTER OAKS TIF
BUDGET SUMMARY REPORT
Revenues and Expenditures

	Description	2019	2020	2021	2021	2022	PERCENT CHANGE
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	
Revenues							
222-33632-0000	County TIF Pmt. - Tax Settlem	\$ 13,077	\$ 13,077	\$ 6,538	\$ 13,077	\$ 13,077	0.0%
222-36210-0000	Interest Earnings	4	316	-	-	-	0.0%
	Total Revenues	<u>13,081</u>	<u>13,393</u>	<u>6,538</u>	<u>13,077</u>	<u>13,077</u>	-100.0%
Expenditures							
Personnel							
222-46650-1010	Regular Employees	200	200	-	200	200	0.0%
	Total Personnel	<u>200</u>	<u>200</u>	<u>-</u>	<u>200</u>	<u>200</u>	0.0%
Services & Charges							
222-46650-3000	Professional Services	150	150	150	150	150	0.0%
222-46650-3001	Audit Fees	200	-	200	200	200	0.0%
	Total Services and Charges	<u>350</u>	<u>150</u>	<u>350</u>	<u>350</u>	<u>350</u>	0.0%
Charges							
222-46650-4300	Payment to TIF Developer	11,769	11,769	11,769	11,770	11,770	0.0%
	Total Charges	<u>11,769</u>	<u>11,769</u>	<u>11,769</u>	<u>11,770</u>	<u>11,770</u>	0.0%
	TOTAL EXPENDITURES	<u>12,319</u>	<u>12,119</u>	<u>12,119</u>	<u>12,320</u>	<u>12,320</u>	0.0%
	CHANGE IN NET ASSETS	<u>\$ 762</u>	<u>\$ 1,274</u>	<u>\$ (5,581)</u>	<u>\$ 757</u>	<u>\$ 757</u>	

TIF DISTRICT 27 - FOX MEADOWS
BUDGET SUMMARY REPORT
Revenues and Expenditures

Description		2019	2020	2021	2021	2022	PERCENT CHANGE
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	
Revenues							
227-33632-0000	County TIF Pmt. - Tax Settlem	\$ 18,011	\$ 18,011	\$ 9,005	\$ 17,894	\$ 18,011	0.7%
	Total Revenues	18,011	18,011	9,005	17,894	18,011	0.7%
Expenditures							
Personnel							
227-46650-1010	Regular Employees	200	200	-	200	200	0.0%
	Total Personnel	200	200	-	200	200	0.0%
Services & Charges							
227-46650-3000	Professional Services	850	150	150	850	350	-58.8%
	Total Services and Charges	850	150	150	850	350	-58.8%
Charges							
227-46650-4300	Payment to TIF Developer	17,110	17,110	17,110	17,110	17,110	0.0%
	Total Charges	17,110	17,110	17,110	17,110	17,110	0.0%
	TOTAL EXPENDITURES	18,160	17,460	17,260	18,160	17,660	-2.8%
	CHANGE IN NET ASSETS	\$ (149)	\$ 551	\$ (8,255)	\$ (266)	\$ 351	

TIF DISTRICT 28 - DCU WASECA, LLC
 BUDGET SUMMARY REPORT
 Revenues and Expenditures

Description		2019	2020	2021	2021	2022	PERCENT CHANGE
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	
Revenues							
228-33632-0000	County TIF Pmt. - Tax Settlem	\$ -	\$ 33	\$ 175	\$ -	\$ -	0.0%
	Total Revenues	-	33	175	-	-	0.0%
Expenditures							
Services & Charges							
228-46650-3000	Professional Services	\$ 300	\$ -	\$ 150	\$ 300	\$ 300	0.0%
	Total Services and Charges	300	-	150	300	300	0.0%
	TOTAL EXPENDITURES	300	-	150	300	300	0.0%
	CHANGE IN NET ASSETS	\$ (300)	\$ 33	\$ 25	\$ (300)	\$ (300)	

Special Revenue Fund: Airport

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Intergovernmental Revenue:	\$ 144,036	\$ 213,929	\$ 22,013	\$ 805,763	287.4%
Interest & Misc. Revenue	740	4,261	350	2,250	1900.0%
Charges for Services	91,919	93,779	93,897	94,722	0.9%
Total Revenues	\$ 236,695	\$ 311,969	\$ 116,260	\$ 902,735	
Expenditure					
Supplies	1,946	9,187	3,100	3,300	6.5%
Services & Charges	76,845	50,307	78,700	146,500	86.1%
Charges	23,807	18,292	21,300	19,500	-8.5%
Capital Outlay	364,098	27,494	-	900,000	100.0%
Total Expenditures	\$ 466,696	\$ 105,280	\$ 103,100	\$ 1,069,300	

FUND DESCRIPTION

The City of Waseca owns a general aviation airport located approximately one-half mile west of the present City limits. The facility is designed to operate for the primary benefit of commercial and industrial business in the community. It is also used as a recreational facility for local flyers. Revenues are obtained from hangar rentals, farmland rents, and State Aid to maintain the facility for business growth. The City contracts with a private airport manager to operate and maintain the facilities, under the direction of the Engineering Director.

AIRPORT
BUDGET SUMMARY REPORT
Revenues and Expenditures

Description	2019 ACTUAL	2020 ACTUAL	2021	2021 BUDGET	2022 BUDGET	PERCENT CHANGE
			YTD as of 11/30/2021			
Revenues						
230-33140-0000 Federal Grant Funding	\$ -	\$ 47,767	\$ 30,000	\$ -	\$ 742,500	100.0%
230-33422-0000 State Aid	144,036	166,162	-	22,013	63,263	187.4%
230-36210-0000 Interest Earnings	85	3,966	-	100	2,000	1900.0%
230-36250-0000 Miscellaneous Revenue	655	295	25	250	250	0.0%
230-38020-0000 Rentals	91,919	93,779	110,592	93,897	94,722	0.9%
Total Revenues	<u>236,695</u>	<u>311,969</u>	<u>140,617</u>	<u>116,260</u>	<u>902,735</u>	<u>676.5%</u>
Expenditures						
Supplies						
230-49810-2170 General Supplies	880	412	259	1,000	2,000	100.0%
230-49810-2230 Bldg. Repair/Maint. Supplies	270	7,915	175	300	300	0.0%
230-49810-2240 Central Garage Charges	796	860	-	1,800	1,000	-44.4%
Total Supplies	<u>1,946</u>	<u>9,187</u>	<u>434</u>	<u>3,100</u>	<u>3,300</u>	<u>6.5%</u>
Services & Charges						
230-49810-3000 Professional Services	32,398	4,543	27,360	35,000	100,000	185.7%
230-49810-3001 Audit Fees	1,054	1,054	170	500	1,000	100.0%
230-49810-3100 Contractual Services	27,984	28,667	27,786	28,000	28,000	0.0%
230-49810-3200 Communications	1,352	1,410	1,257	1,400	1,500	7.1%
230-49810-3300 Conferences and Schools	-	-	-	200	-	-100.0%
230-49810-3400 Publishing and Advertising	-	59	-	300	500	66.7%
230-49810-3610 General Liability	451	392	45	300	500	66.7%
230-49810-3620 Property Insurance	7,719	7,719	6,482	7,000	9,000	28.6%
230-49810-3800 Utilities	5,887	6,463	5,599	6,000	6,000	0.0%
Total Services and Charges	<u>76,845</u>	<u>50,307</u>	<u>68,699</u>	<u>78,700</u>	<u>146,500</u>	<u>86.1%</u>
Charges						
230-49810-4000 Repair and Maintenance	2,286	2,300	6,706	2,500	3,000	20.0%
230-49810-4100 Lease/Rent Payments	1,500	-	-	1,600	-	-100.0%
230-49810-4330 Dues and Subscriptions	150	190	150	200	500	150.0%
230-49810-4500 Permits and Fees	420	800	400	500	1,000	100.0%
230-49810-4800 Property Taxes Due To County	19,451	15,002	13,954	16,500	15,000	-9.1%
Total Charges	<u>23,807</u>	<u>18,292</u>	<u>21,210</u>	<u>21,300</u>	<u>19,500</u>	<u>-8.5%</u>
Capital Outlay						
230-49810-5200 Buildings	343,858	-	-	-	900,000	100.0%
230-49810-5300 Improvements	20,240	27,494	-	-	-	0.0%
Total Capital outlay	<u>364,098</u>	<u>27,494</u>	<u>-</u>	<u>-</u>	<u>900,000</u>	<u>100.0%</u>
TOTAL EXPENDITURES	<u>466,696</u>	<u>105,280</u>	<u>90,343</u>	<u>103,100</u>	<u>1,069,300</u>	<u>937.1%</u>
CHANGE IN NET ASSETS	<u>\$ (230,001)</u>	<u>\$ 206,689</u>	<u>\$ 50,274</u>	<u>\$ 13,160</u>	<u>\$ (166,566)</u>	

Special Revenue Fund: Waseca Housing Fund

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Tax Abatement & Interest	\$ 37	\$ 2,315	\$ 100	\$ 500	400.0%
Total Revenues	\$ 37	\$ 2,315	\$ 100	\$ 500	
Expenditure					
Services & Charges	-	-	-	-	0.0%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	

FUND DESCRIPTION

This fund was established from tax abatement funds to create affordable single-family housing options. In 2009 the program was changed to focus on renovation and creation of rental housing in the downtown. In 2013 the program was expanded to provide assistance to projects that adaptively reuse or redevelop vacant or blighted properties into new rental housing in the downtown area.

Fund balance is \$123,886 at the end of 2021 (unaudited).

WASECA HOUSING FUND
 BUDGET SUMMARY REPORT
 Revenues and Expenditures

Description	2019 ACTUAL	2020 ACTUAL	2021 YTD as of 11/30/2021	2021 BUDGET	2022 BUDGET	PERCENT CHANGE
Revenues						
250-36210-0000 Interest Earnings	\$ 37	\$ 2,315	\$ -	\$ 100	\$ 500	400.0%
Total Revenues	<u>37</u>	<u>2,315</u>	<u>-</u>	<u>100</u>	<u>500</u>	400.0%
CHANGE IN NET ASSETS	<u>\$ 37</u>	<u>\$ 2,315</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 500</u>	

Special Revenue Fund: Heritage Preservation

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Transfers	\$ -	\$ -	\$ -	\$ -	0.0%
Total Revenues	\$ -	\$ -	\$ -	\$ -	
Expenditure					
Services & Charges	5,580	35	-	250	100.0%
Total Expenditures	\$ 5,580	\$ 35	\$ -	\$ 250	

FUND DESCRIPTION

The Heritage Preservation fund was established to account for grant funding and expenditures, and other Heritage Preservation activities of the Waseca Heritage Preservation Commission. The Heritage Preservation Commission is composed of five (5) members, three (2) at-large members, one (1) nominated by Waseca County Historical Society, one (1) City Council Representative and one (1) nominated by the City Planning Commission. The Commission will engage in a comprehensive program of historic preservation, promote the historical aspects of the City, hold annual Preservation Awards, and designate local heritage preservation sites.

HERITAGE PRESERVATION FUND
 BUDGET SUMMARY REPORT
 Revenues and Expenditures

Description	2019 ACTUAL	2020 ACTUAL	2021 YTD as of 11/30/2021	2021 BUDGET	2022 BUDGET	PERCENT CHANGE
Expenditures						
Services & Charges						
255-46500-3100 Contractual Services	5,375	-	51	-	-	0.0%
255-46500-3300 Conferences and Schools	205	35	-	-	-	0.0%
255-46500-3400 Publishing and Advertising	-	-	-	-	250	100.0%
Total Services and Charges	<u>5,580</u>	<u>35</u>	<u>51</u>	<u>-</u>	<u>250</u>	<u>100.0%</u>
Charges						
255-46500-4330 Dues and Subscriptions	-	-	35	-	-	0.0%
Total Charges	<u>-</u>	<u>-</u>	<u>35</u>	<u>-</u>	<u>-</u>	
TOTAL EXPENDITURES	<u>5,580</u>	<u>35</u>	<u>86</u>	<u>-</u>	<u>250</u>	<u>100.0%</u>
CHANGE IN NET ASSETS	<u>\$ (5,580)</u>	<u>\$ (35)</u>	<u>\$ (86)</u>	<u>\$ -</u>	<u>\$ (250)</u>	

Special Revenue Fund: Recovery Coordinator Grant

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Federal Grant	\$ -	\$ -	\$ 164,925	\$ 164,925	0.0%
Total Revenues	-	-	164,925	164,925	
Expenditures					
Personnel	\$ -	\$ 16,955	\$ 131,350	\$ 136,601	48.7%
Supplies	-	-	575	1,200	108.7%
Services & Charges	-	-	33,000	27,400	-17.0%
Total Expenditures	\$ -	\$ 16,955	\$ 164,925	\$ 165,201	

FUND DESCRIPTION

This fund was established for the accounting of funds from the Economic Adjustment Assistance Program through the Department of Commerce’s Economic Development Administration. The City was approved for \$395,820 for an Economic Development Recovery Coordinator.

The Recovery Coordinator will partner with Region 9 and other local stakeholders to develop a comprehensive set of projects to mitigate the hardship of sudden and sever unemployment, to repurpose and revitalize existing industrial infrastructure for the attraction and creation of new employment opportunities, and to support the collaboration on innovative projects based on existing regional strengths.

PERSONNEL LEVELS

1 – Economic Development Recovery Coordinator

Recovery Coordinator Grant
BUDGET SUMMARY REPORT
Revenues and Expenditures

Description		2019	2020	2021	2021	2022	PERCENT CHANGE
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	
Revenues							
256-33140-0000	Federal Grant	\$ -	\$ -	\$ -	\$ 164,925	\$ 164,925	0.0%
Total Revenues		-	-	-	164,925	164,925	0.0%
Expenditures							
Personnel							
256-46500-1010	Regular Employees	-	12,660	78,860	88,469	94,378	6.7%
256-46500-1090	Cellphone Reimbursement	-	45	360	-	540	100.0%
256-46500-1200	FICA	-	752	4,571	5,485	5,885	7.3%
256-46500-1210	PERA	-	949	5,914	6,635	7,078	6.7%
256-46500-1220	Medicare	-	176	1,069	1,283	1,376	7.2%
256-46500-1300	Insurance	-	1,635	17,192	18,257	19,939	9.2%
256-46500-1310	VEBA/HSA Trust Funding	-	718	5,953	6,158	6,158	0.0%
256-46500-1330	Life Insurance	-	20	302	200	200	0.0%
256-46500-1340	Disability Insurance	-	-	355	363	349	-3.9%
256-46500-1510	Worker's Comp Expense	-	-	1,204	4,500	698	-84.5%
Total Personnel		-	16,955	115,780	131,350	136,601	
Supplies							
256-46500-2170	General Supplies	-	-	-	575	1,200	108.7%
Total Supplies		-	-	-	575	1,200	108.7%
Services & Charges							
256-46500-3000	Professional Services	-	-	21,488	-	-	0.0%
256-46500-3100	Contractual Services	-	-	27	30,000	23,300	-22.3%
256-46500-3300	Conferences and Schools	-	-	225	-	1,000	100.0%
256-46500-3350	Mileage	-	-	-	3,000	3,000	0.0%
256-46500-3400	Printing and Advertising	-	-	86	-	100	100.0%
Total Services and Charges		-	-	21,826	33,000	27,400	-17.0%
TOTAL EXPENDITURES		-	16,955	137,606	164,925	165,201	0.2%
CHANGE IN NET ASSETS		\$ -	\$ (16,955)	\$ (137,606)	\$ -	\$ (276)	

Special Revenue Fund: Tax Abatement Levy Fund

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Tax Abatement Special Levy	\$ -	\$ -	\$ -	\$ 77,810	100.0%
Total Revenues	-	-	-	77,810	
Expenditures					
Tax Abatement Payments	\$ -	\$ -	\$ -	\$ 77,810	100.0%
Total Expenditures	\$ -	\$ -	\$ -	\$ 77,810	

FUND DESCRIPTION

This fund was established in 2022 to account for tax abatements separate from the General Fund.

These tax abatements include Residential tax abatements through the Residential Property Tax Abatement Program that expires December 31, 2022.

Commercial tax abatements are approved following the Commercial Tax Abatement Policy in the City Council Policy Handbook.

There are currently 21 residential properties receiving tax abatement and 2 commercial properties in 2022.

Tax Abatement Levy Fund
 BUDGET SUMMARY REPORT
 Revenues and Expenditures

Description		2019 ACTUAL	2020 ACTUAL	2021 YTD as of 11/30/2021	2021 BUDGET	2022 BUDGET	PERCENT CHANGE
Revenues							
257-31012-0000	Tax Abatement Special Levy	-	-	-	-	77,810	100.0%
	Total Revenues	-	-	-	-	77,810	100.0%
Expenditures							
Charges							
257-41950-4310	Tax Abatement Payments	-	-	-	-	77,810	100.0%
	Total Charges	-	-	-	-	77,810	100.0%
	TOTAL EXPENDITURES	-	-	-	-	77,810	100.0%

Special Revenue Fund: Police Reserve

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Interest & Misc. Revenue	\$ 6,888	\$ 1,150	\$ 5,500	\$ 5,500	0.0%
Total Revenues	\$ 6,888	\$ 1,150	\$ 5,500	\$ 5,500	
Expenditure					
Supplies	1,223	430	1,000	1,000	0.0%
Services & Charges	4,888	240	4,500	4,500	0.0%
Total Expenditures	\$ 6,111	\$ 670	\$ 5,500	\$ 5,500	

FUND DESCRIPTION

The Waseca Police Department utilizes the volunteer services of the Waseca Police Reserve unit. Reservists assist the Waseca Police Department officers with various functions related to law enforcement. Reservists patrol our local parks, business districts, school district buildings, and residential neighborhoods. This added patrol helps reduce property damage and other criminal activity within our community. The unit also assists with parades, early childhood development events, high school athletic events, fingerprinting/safety clinics, special events, etc.

This fund accounts for the various fund raising and donation revenues received by the Reserve unit. Planned expenditures are reviewed and authorized through Police Department administration, in conjunction with the requested needs of the Reserve unit.

POLICE RESERVES
BUDGET SUMMARY REPORT
Revenues and Expenditures

Description		2021			2021 BUDGET	2022 BUDGET	PERCENT CHANGE
		2019 ACTUAL	2020 ACTUAL	YTD as of 11/30/2021			
Revenues							
275-36230-0000	Contributions - Charitable	2,000	1,000	-	1,000	1,000	0.0%
275-36244-0000	Misc. Reimbursements	4,888	150	4,937	4,500	4,500	0.0%
	Total Revenues	6,888	1,150	4,937	5,500	5,500	0.0%
Expenditures							
Supplies							
275-49212-2180	Uniform Expense	1,223	430	-	1,000	1,000	0.0%
	Total Supplies	1,223	430	-	1,000	1,000	0.0%
Services & Charges							
275-49212-3100	Contractual Services	4,888	240	4,937	4,500	4,500	0.0%
	Total Services and Charges	4,888	240	4,937	4,500	4,500	0.0%
	TOTAL EXPENDITURES	6,111	670	4,937	5,500	5,500	0.0%
	CHANGE IN NET ASSETS	\$ 777	\$ 480	\$ -	\$ -	\$ -	

Special Revenue Fund: Police Forfeiture

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Interest & Misc. Revenue	\$ 14	\$ 888	\$ 1,000	\$ 1,000	0.0%
Forfeitures	550	1,005	100	200	100.0%
Total Revenues	\$ 564	\$ 1,893	\$ 1,100	\$ 1,200	
Expenditure					
Services & Charges	2,051	-	500	1,500	200.0%
Charges	1,525	25	100	1,500	50.0%
Total Expenditures	\$ 3,576	\$ 25	\$ 1,500	\$ 3,000	

FUND DESCRIPTION

This fund was developed in 2007 to record revenue generated from legally forfeited property including property seized in DUI and drug related arrests under state and federal laws. The fund internally accounts for expenses associated with forfeitures to ensure proper allocation of those expenses.

POLICE FORFEITURES
BUDGET SUMMARY REPORT
Revenues and Expenditures

Description		2019	2020	2021	2021	2022	PERCENT CHANGE
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	
Revenues							
278-35200-0000	Forfeitures	\$ 550	\$ 1,005	\$ 4,550	\$ 1,000	\$ 1,000	0.0%
278-36210-0000	Interest Earnings	14	888	-	100	200	100.0%
	Total Revenues	<u>564</u>	<u>1,893</u>	<u>4,550</u>	<u>1,100</u>	<u>1,200</u>	9.1%
Expenditures							
Services & Charges							
278-46350-3000	Professional Services	2,051	-	-	500	1,500	200.0%
	Total Services and Charges	<u>2,051</u>	<u>-</u>	<u>-</u>	<u>500</u>	<u>1,500</u>	200.0%
Charges							
278-46350-4340	Drug Investigation and Forfeit	1,525	25	-	1,000	1,500	50.0%
	Total Charges	<u>1,525</u>	<u>25</u>	<u>-</u>	<u>1,000</u>	<u>1,500</u>	50.0%
	TOTAL EXPENDITURES	<u>3,576</u>	<u>25</u>	<u>-</u>	<u>1,500</u>	<u>3,000</u>	100.0%
	CHANGE IN NET ASSETS	<u>\$ (3,012)</u>	<u>\$ 1,868</u>	<u>\$ 4,550</u>	<u>\$ (400)</u>	<u>\$ (1,800)</u>	

Special Revenue Fund: Safe Haven Grant Fund

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Federal Safe Haven Grant	\$ 85,913	\$ 54,843	\$ 92,740	\$ 92,740	0.0%
State Safe Haven Grant	9,224	14,860	35,831	35,831	0.0%
Interest & Miscellaneous	3,542	3,910	100	3,700	100.0%
Transfers In	43,795	47,665	-	-	0.0%
Total Revenues	\$ 142,474	\$ 121,278	\$ 128,671	\$ 132,271	
Expenditures					
Personnel	\$ 143,381	\$ 88,540	\$ 94,697	\$ 96,756	2.2%
Supplies	1,373	6,844	5,500	6,500	18.2%
Services & Charges	10,412	9,992	15,045	15,045	0.0%
Capital Outlay	-	-	2,150	3,000	39.5%
Total Expenditures	\$ 155,166	\$ 105,376	\$ 117,392	\$ 121,301	

FUND DESCRIPTION

This fund was established in 2012 through a Safe Havens: Supervised Visitation and Safe Exchange Grant Program from the Office on Violence Against Women under the Department of Justice.

This award provides the opportunity for recipients to develop and strengthen effective responses to violence against women. This cooperative agreement supports supervised visitation and safe exchange options for families with a history of domestic violence, dating violence, sexual assault, child abuse and stalking.

In 2017 the City received grant funding through the Minnesota Department of Corrections which is partially paid through the U.S. Department of Justice and MN Department of Corrections. The City continues to receive this grant to present day.

PERSONNEL LEVELS

The Police Lieutenant supervises the Visitation Center with oversight from the Public Safety Director.

- 1 – Visitation and Exchange Specialist
- 3 – 5 – Part-time Monitors

SAFE HAVEN GRANT
BUDGET SUMMARY REPORT
Revenues and Expenditures

Description	2021			2021 BUDGET	2022 BUDGET	PERCENT CHANGE	
	2019 ACTUAL	2020 ACTUAL	YTD as of 11/30/2021				
Revenues							
279-33140-0000	Federal Safe Haven Grant	\$ 85,913	\$ 54,843	\$ 27,000	\$ 92,740	\$ 92,740	0.0%
279-33400-0000	State Safe Haven Grant	9,224	14,860	50,725	35,831	35,831	0.0%
279-33500-0000	Regional Grants & Funding	3,500	3,750	-	-	3,500	100.0%
279-34200-0000	Visitation Charges for Service	40	160	2,743	100	200	100.0%
279-36210-0000	Interest Earnings	2	-	-	-	-	0.0%
279-39200-0000	Transfer	43,795	47,665	-	-	-	0.0%
	Total Revenues	<u>142,474</u>	<u>121,278</u>	<u>80,468</u>	<u>128,671</u>	<u>132,271</u>	<u>2.8%</u>
Expenditures							
Personnel							
279-46350-1010	Regular Employees	83,887	52,507	48,903	52,821	56,013	6.0%
279-46350-1020	Overtime	367	573	142	-	-	0.0%
279-46350-1030	Part-time Employees	8,260	6,784	9,737	10,800	10,253	-5.1%
279-46350-1200	FICA	5,226	3,274	3,346	3,945	4,108	4.1%
279-46350-1210	PERA	5,988	3,698	3,590	3,962	4,201	6.0%
279-46350-1220	Medicare	1,267	818	798	923	961	4.1%
279-46350-1230	PERA (Police and Fire)	547	667	208	-	-	0.0%
279-46350-1300	Insurance	25,325	11,501	12,943	13,745	15,007	9.2%
279-46350-1310	VEBA/HSA Trust Funding	7,216	5,493	5,139	5,316	5,316	0.0%
279-46350-1330	Life Insurance	347	205	191	200	200	0.0%
279-46350-1340	Disability Insurance	344	202	197	217	207	-4.6%
279-46350-1510	Worker's Comp Expense	4,607	2,818	3,064	2,768	490	-82.3%
	Total Personnel	<u>143,381</u>	<u>88,540</u>	<u>88,258</u>	<u>94,697</u>	<u>96,756</u>	<u>2.2%</u>
Supplies							
279-46350-2000	Office Supplies	481	453	1,905	4,000	1,500	-62.5%
279-46350-2170	General Supplies	892	6,391	1,290	1,500	5,000	233.3%
	Total Supplies	<u>1,373</u>	<u>6,844</u>	<u>3,195</u>	<u>5,500</u>	<u>6,500</u>	<u>18.2%</u>
Services & Charges							
279-46350-3000	Professional Services	232	532	170	1,150	1,150	0.0%
279-46350-3100	Contractual Services	5,865	5,259	4,680	5,000	5,000	0.0%
279-46350-3200	Communications	1,055	1,101	938	1,600	1,600	0.0%
279-46350-3300	Conferences and Schools	-	-	350	3,000	3,000	0.0%
279-46350-3350	Mileage	-	-	-	250	250	0.0%
279-46350-3400	Printing and Advertising	-	-	-	200	200	0.0%
279-46350-3610	Property & Liability Insurance	404	326	263	345	345	0.0%
279-46350-3800	Utilities	2,856	2,774	2,002	3,500	3,500	0.0%
	Total Services and Charges	<u>10,412</u>	<u>9,992</u>	<u>8,403</u>	<u>15,045</u>	<u>15,045</u>	<u>0.0%</u>
Capital Outlay							
279-46350-5400	Machinery and Equipment	-	-	-	2,150	3,000	39.5%
	Total Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,150</u>	<u>3,000</u>	<u>39.5%</u>
	TOTAL EXPENDITURES	<u>155,166</u>	<u>105,376</u>	<u>99,856</u>	<u>117,392</u>	<u>121,301</u>	<u>3.3%</u>
	CHANGE IN NET ASSETS	<u>\$ (12,692)</u>	<u>\$ 15,902</u>	<u>\$ (19,388)</u>	<u>\$ 11,279</u>	<u>\$ 10,970</u>	

Special Revenue Fund: Firefighters Relief

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Intergovernmental	\$ 76,762	\$ 75,785	\$ 76,762	\$ 75,785	-1.3%
Transfers	-	13,600	1,000	3,500	250.0%
Total Revenues	\$ 76,762	\$ 89,385	\$ 77,762	\$ 79,285	
Expenditure					
Personnel	76,762	85,785	76,762	75,785	-1.3%
Services & Charges	-	3,600	1,000	3,500	250.0%
Total Expenditures	\$ 76,762	\$ 89,385	\$ 77,762	\$ 79,285	

FUND DESCRIPTION

The Firefighters Relief fund is maintained to account for the levy and collection of general property taxes and collection of state aid for support of the Fire Relief Association. The Association is solely responsible for the administration of its funds and the City levies and collects taxes as prescribed by State law.

FIREFIGHTERS RELIEF
BUDGET SUMMARY REPORT
Revenues and Expenditures

Description		2019	2020	2021	2021	2022	PERCENT CHANGE
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	
Revenues							
280-33420-0000	State Aid - Fire	\$ 76,762	\$ 75,785	\$ 78,042	\$ 76,762	\$ 75,785	-1.3%
280-39201-0000	Transfer - General Fund	-	13,600	-	1,000	3,500	250.0%
Total Revenues		<u>76,762</u>	<u>89,385</u>	<u>78,042</u>	<u>77,762</u>	<u>79,285</u>	2.0%
Expenditures							
Personnel							
280-49070-1240	Contribution for Pensions	<u>76,762</u>	<u>85,785</u>	<u>78,042</u>	<u>76,762</u>	<u>75,785</u>	-1.3%
Total Personnel		<u>76,762</u>	<u>85,785</u>	<u>78,042</u>	<u>76,762</u>	<u>75,785</u>	-1.3%
Services & Charges							
280-49070-3000	Professional Services	-	3,600	144	1,000	3,500	250.0%
Total Services and Charges		<u>-</u>	<u>3,600</u>	<u>144</u>	<u>1,000</u>	<u>3,500</u>	250.0%
TOTAL EXPENDITURES		<u>76,762</u>	<u>89,385</u>	<u>78,186</u>	<u>77,762</u>	<u>79,285</u>	2.0%

Special Revenue Fund: PEG Channel Fund

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
PEG Access Fee	\$ 15,000	\$ 25,000	\$ 20,000	\$ 20,000	0.0%
Interest	17	1,156	-	500	100.0%
Transfers In	19,152	20,641	20,610	20,656	0.2%
Total Revenues	\$ 34,169	\$ 46,797	\$ 40,610	\$ 41,156	
Expenditures					
Personnel	\$ 19,151	\$ 20,766	\$ 20,610	\$ 20,020	-2.9%
Supplies	191	137	3,000	3,000	0.0%
Services & Charges	1,165	-	4,500	5,000	11.1%
Charges	2,388	3,683	6,800	5,300	-22.1%
Capital Outlay	2,042	5,019	3,800	3,200	-15.8%
Total Expenditures	\$ 24,937	\$ 29,605	\$ 38,710	\$ 36,520	

FUND DESCRIPTION

The City of Waseca operates the local PEG (public, education, government) access channel. This channel is cablecast 24hours per day and can be viewed locally by all Medicacom cable subscribers on basic channel 8 or digital channel 107.1 and Consolidated Communications (formerly Enventis, HickoryTech) cable subscribers on Channel 8. It is the goal of the City to provide the local community with a television-based medium to display programming that meets the needs and interests of the community.

Funding fro the City PEG Channel is appropriated by the City Council. The revenue for this appropriation is from the annual franchise agreement fees and/or PEG fees from local cable providers. Incidental revenue also may be generated through the City Fee Schedule for the creation of video copies or “dubs”.

PERSONNEL LEVELS

Oversight by the PEG Channel Coordinator

1 – Part-time PEG Media Technician

PEG CHANNEL FUND
BUDGET SUMMARY REPORT
Revenues and Expenditures

Description	2021		YTD as of 11/30/2021	2021 BUDGET	2022 BUDGET	PERCENT CHANGE	
	2019 ACTUAL	2020 ACTUAL					
Revenues							
290-31800-0000	PEG Access Fee	\$ 15,000	\$ 25,000	\$ 15,000	\$ 20,000	\$ 20,000	0.0%
290-36210-0000	Interest Earnings	17	1,156	-	-	500	100.0%
290-39200-0000	Transfers In	19,152	20,641	20,412	20,610	20,646	0.2%
	Total Revenues	<u>34,169</u>	<u>46,797</u>	<u>35,412</u>	<u>40,610</u>	<u>41,146</u>	1.3%
Expenditures							
Personnel							
290-41920-1010	Regular Employees	11,569	14,426	11,518	-	-	0.0%
290-41920-1020	Overtime	4,422	3,024	5,815	-	-	0.0%
290-41920-1030	Part-time Employees	-	-	3,027	17,275	17,275	0.0%
290-41920-1200	FICA	988	1,075	1,254	1,071	1,071	0.0%
290-41920-1210	PERA	1,199	1,309	1,527	1,296	1,296	0.0%
290-41920-1220	Medicare	231	251	293	250	250	0.2%
290-41920-1510	Worker's Comp Expense	742	681	1,099	718	128	-82.2%
	Total Personnel	<u>19,151</u>	<u>20,766</u>	<u>24,533</u>	<u>20,610</u>	<u>20,020</u>	-2.9%
Supplies							
290-41920-2170	General Supplies	191	137	444	3,000	3,000	0.0%
	Total Supplies	<u>191</u>	<u>137</u>	<u>444</u>	<u>3,000</u>	<u>3,000</u>	0.0%
Services & Charges							
290-41920-3000	Professional Services	1,165	-	-	4,500	5,000	11.1%
	Total Services and Charges	<u>1,165</u>	<u>-</u>	<u>-</u>	<u>4,500</u>	<u>5,000</u>	11.1%
Charges							
290-41920-4330	Dues and Subscriptions	2,388	3,683	5,373	6,800	5,300	-22.1%
	Total Charges	<u>2,388</u>	<u>3,683</u>	<u>5,373</u>	<u>6,800</u>	<u>5,300</u>	-22.1%
Capital Outlay							
290-41920-5400	Equipment	2,042	5,019	-	3,800	3,200	-15.8%
	Total Capital outlay	<u>2,042</u>	<u>5,019</u>	<u>-</u>	<u>3,800</u>	<u>3,200</u>	-15.8%
	TOTAL EXPENDITURES	<u>24,937</u>	<u>29,605</u>	<u>30,350</u>	<u>38,710</u>	<u>36,520</u>	-5.7%
	CHANGE IN NET ASSETS	<u>\$ 9,232</u>	<u>\$ 17,192</u>	<u>\$ 5,062</u>	<u>\$ 1,900</u>	<u>\$ 4,626</u>	

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DEBT SERVICE FUNDS

The Debt Service funds are established to account for the payment of interest and principal on long term, general obligation bond issues.

2014 CITY PROJECTS

Fund 390, provides for the debt service issued for the public safety facility, northeast park restroom and picnic shelter, and 7th avenue street reconstruction projects.

Fund 395, provides for the debt service issued for the construction of the Waseca Community Water Park.

Debt Service Fund: 2014A City Projects Debt Service

FUND DESCRIPTION

In 2014, the City issued \$4,125,000 in General Obligation (GO) debt, to provide the funding necessary for three purposes:

- \$2,200,000 in GO Capital Improvement funds providing permanent funding for the Public Safety Facility with a twenty-year repayment term and net interest cost of 2.98%.
- \$620,000 in GO Abatement funds to provide funds for the Northeast Park restroom and picnic shelter with a ten-year repayment term and net interest cost of 2.26%.
- \$1,305,000 in GO Street Reconstruction funds providing funding for the 7th Avenue Northwest project with a ten-year repayment term and net interest cost of 2.11%.

2014A General Obligation Bond
BUDGET SUMMARY REPORT
Revenues and Expenditures

Description		2019	2020	2021	2021	2022	PERCENT CHANGE
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	
Revenues							
390-31010-0000	GO Imp Bond Levy	\$ 359,384	\$ 371,267	\$ 186,177	\$ 374,100	\$ 381,175	1.9%
390-31030-0000	Mobile Home Tax	467	362	148	-	-	0.0%
390-36210-0000	Interest Earnings	-	-	-	1,500	-	-100.0%
	Total Revenues	<u>359,851</u>	<u>371,629</u>	<u>186,325</u>	<u>375,600</u>	<u>381,175</u>	1.5%
Expenditures							
Debt Service Expense							
390-47000-6000	Principal	270,000	285,000	290,000	290,000	305,000	5.2%
390-47000-6100	Interest	101,050	92,725	84,100	84,100	75,175	-10.6%
390-47000-6200	Fiscal Fees	925	2,050	925	925	1,000	8.1%
	Total Debt Service	<u>371,975</u>	<u>379,775</u>	<u>375,025</u>	<u>375,025</u>	<u>381,175</u>	1.6%
	TOTAL EXPENDITURES	<u>371,975</u>	<u>379,775</u>	<u>375,025</u>	<u>375,025</u>	<u>381,175</u>	1.6%
	CHANGE IN NET ASSETS	<u>\$ (12,124)</u>	<u>\$ (8,146)</u>	<u>\$ (188,700)</u>	<u>\$ 575</u>	<u>\$ -</u>	

Debt Service Fund: 2014B Refunding Bonds

FUND DESCRIPTION

On November 18, 2014 the City issued \$2,225,000 of General Obligation Refunding Bonds, Series 2014B. This refunding issue included two purposes, one of which is supported by the general fund and the other is supported by water and sewer funds. This fund includes the portion of the advance refunding of Series 2006A in the amount of \$1,375,000, the original bond issue provided funding necessary for the construction of the Waseca Community Water Park. The current refunding portion of \$850,000 relating Series 2005A is included in the water and sewer funds.

This separate fund has been created for the advance refunding of the Water Park portion of the bond issue. The refunding achieved interest savings and extended the average life of the bond by three years. The new bond structure assists with debt service planning for tax levy purposes and the related goal to keep the debt service portion of the tax levy at a level that remains consistent.

2014B Refunding Bond
BUDGET SUMMARY REPORT
Revenues and Expenditures

Description		2019	2020	2021	2021	2022	PERCENT CHANGE
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	
Revenues							
395-31010-0000	Refunding Bond Levy	\$ 104,715	\$ 101,694	\$ 52,793	\$ 105,300	\$ 107,900	2.5%
395-31030-0000	Mobile Home Tax	187	143	58	-	-	0.0%
395-36210-0000	Interest Earnings	17	1,048	-	100	-	-100.0%
	Total Revenues	<u>104,919</u>	<u>102,885</u>	<u>52,851</u>	<u>105,400</u>	<u>107,900</u>	2.4%
Expenditures							
Debt Service Expense							
395-47000-6000	Principal	65,000	65,000	70,000	70,000	75,000	7.1%
395-47000-6100	Interest	40,600	38,000	35,300	35,300	32,400	-8.2%
395-47000-6200	Fiscal Fees	3,525	517	425	500	500	0.0%
	Total Debt Service	<u>109,125</u>	<u>103,517</u>	<u>105,725</u>	<u>105,800</u>	<u>107,900</u>	2.0%
	TOTAL EXPENDITURES	<u>109,125</u>	<u>103,517</u>	<u>105,725</u>	<u>105,800</u>	<u>107,900</u>	2.0%
	CHANGE IN NET ASSETS	<u>\$ (4,206)</u>	<u>\$ (632)</u>	<u>\$ (52,874)</u>	<u>\$ (400)</u>	<u>\$ -</u>	

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CAPITAL PROJECT FUNDS

The following Capital Project funds are established to account for the resources used in the acquisition of capital facilities by the City, except those financed by Enterprise funds:

MUNICIPAL STATE AID CONSTRUCTION FUND:

Established to administer State funds made available for municipal state aid street construction and improvements.

CAPITAL IMPROVEMENT FUND:

Established to account for the construction of streets, storm sewers, sidewalks, buildings and parks.

HWY 14 RECONSTRUCTION FUND:

Proposed in 2013, to establish a fund to account for the City's cost of replacing the infrastructure along Hwy. 14.

SPECIAL ASSESSMENT FUND:

Established to account for the acquisition of capital facilities and the construction of major permanent capital improvements having a relatively long life.

ANNEXATION AND GROWTH FUND:

To provide for the orderly and planned future growth of the community and the surrounding areas.

EQUIPMENT REPLACEMENT FUND:

Established to account for the General fund contributions and associated expenses of purchases of capital equipment as detailed in the capital equipment matrix.

Capital Project Fund: Municipal State Aid

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Intergovernmental	\$ 875,522	\$ 246,433	\$ 107,090	\$ 121,625	14.0%
Interest & Misc. Revenue	285	18,194	1,000	5,000	400.0%
Total Revenues	875,807	264,627	108,090	126,625	
Expenditure					
Transfers	1,130,973	-	-	121,625	100.0%
Total Expenditures	1,130,973	-	-	121,625	

FUND DESCRIPTION

Funds allocated by the State for the City of Waseca from the user-gasoline tax can be utilized for projects on certain designated streets. The streets for which the funds can be utilized cannot exceed 20% of the total mileage of local streets and are designated by City Council resolution and approved by the Minnesota Department of Transportation (MnDOT) Commissioner. The Engineering Director must certify the projects for approval by the District State Aid Engineer. The State user-gasoline tax is allocated to the State Trunk Highway Fund, the County State Aid Highway system, and to the Municipal State Aid System (MSAS). Funds are allocated to each eligible municipality (over 5,000 population) based on population and based on actual needs on the designated MSAS for each community. The streets must be designed to meet specific standards established by the MSAS Screening Committee made up of City Engineers and appointed by the MnDOT Commissioner. Cities are allowed to accumulate up to five years of funds in their account, which is maintained by MnDOT.

PERSONNEL LEVELS

There are no personnel assigned to this department. Labor comes from the Engineering Department when there is a project.

MUNICIPAL STATE AID FUND
 BUDGET SUMMARY REPORT
 Revenues and Expenditures

	Description	2019	2020	2021	2021	2022	PERCENT CHANGE
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	
Revenues							
402-33418-0000	Municipal State Aid Const.	\$ 776,529	\$ 139,343	\$ 169,966	\$ -	\$ 121,625	100.0%
402-33419-0000	Municipal State Aid Maint.	98,993	107,090	97,257	107,090	-	-100.0%
402-36210-0000	Interest Earnings	285	18,194	-	1,000	5,000	400.0%
	Total Revenues	<u>875,807</u>	<u>264,627</u>	<u>267,223</u>	<u>108,090</u>	<u>126,625</u>	17.1%
Expenditures							
Transfers							
402-49050-7250	Transfer - CIP Fund	<u>1,130,973</u>	-	-	-	121,625	100.0%
	Total Transfers	<u>1,130,973</u>	-	-	-	121,625	
	TOTAL EXPENDITURES	<u>1,130,973</u>	-	-	-	121,625	100.0%
	CHANGE IN NET ASSETS	<u>\$ (255,166)</u>	<u>\$ 264,627</u>	<u>\$ 267,223</u>	<u>\$ 108,090</u>	<u>\$ 5,000</u>	

Capital Project Fund: Capital Improvement Plan (CIP) Fund

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Taxes - Levy	\$ -	\$ -	\$ 870,688	\$ 780,688	-10.3%
Intergovernmental	\$ -	\$ 267,090	\$ -	\$ 1,448,500	100.0%
Interest & Misc. Revenue	\$ 49,624	\$ 14,701	\$ 1,000	\$ 10,500	100.0%
Transfers	1,852,419	1,745,806	30,591	471,325	100.0%
Total Revenues	1,902,043	2,027,597	902,279	2,711,013	
Expenditure					
Personnel	\$ 10,297	\$ 50,708	\$ -	\$ -	0.0%
Services & Charges	77,968	131,390	100,000	200,000	100.0%
Capital Outlay	2,206,551	1,955,544	985,000	3,499,542	255.3%
Total Expenditures	2,294,816	2,137,642	1,085,000	3,699,542	

FUND DESCRIPTION

Maintenance of the City's infrastructure, including streets, sidewalks, public buildings and facilities, storm sewers, parks, etc., is performed on a continuous basis through the City's maintenance operations.

In 2021, the City started allocating a portion of the tax levy directly to the Capital Improvement Fund. This previously was done through a transfer. This was done to create more transparency on where local taxes were being used.

PERSONNEL LEVELS

Personnel is budgeted withing each project. If City staff works on the project, it then is expensed at that time.

CAPITAL IMPROVEMENT
BUDGET SUMMARY REPORT
Revenues and Expenditures

Description	2021			2021 BUDGET	2022 BUDGET	PERCENT CHANGE	
	2019 ACTUAL	2020 ACTUAL	YTD as of 11/30/2021				
Revenues							
430-31010-0000	Property Taxes	\$ -	\$ -	\$ 425,892	\$ 870,688	\$ 780,688	-10.3%
430-33100-0000	Federal grant	-	-	157,851	-	-	0.0%
430-33400-0000	State Grant	-	38,022	1,111,978	-	1,448,500	100.0%
430-33500-0000	Regional Grants & Funding	-	-	5,250	-	-	0.0%
430-33625-0000	Reimbursement due from County-	-	229,068	-	-	-	0.0%
430-36210-0000	Interest Earnings	1,491	3,799	-	1,000	500	-50.0%
430-36230-1623	Donations - Tink Larson Field	33,433	10,000	10,000	-	10,000	100.0%
430-36234-0000	Contributions - Park System	14,700	-	-	-	-	0.0%
430-36244-0000	Misc Reimbursements	-	-	23,012	-	-	0.0%
430-36246-0000	Local contributions	-	-	3,700	-	-	0.0%
430-36250-0000	Miscellaneous Revenue	-	902	1,820	-	-	0.0%
430-39201-0000	Transfer - General Fund	570,688	870,688	22,943	30,591	-	-100.0%
430-39213-0000	Transfer - Special Assessment	150,758	875,118	-	-	349,700	100.0%
430-39219-0000	Transfer - MSA Maintenance	1,130,973	-	-	-	121,625	100.0%
	Total Revenues	1,902,043	2,027,597	1,762,446	902,279	2,711,013	200.5%
Expenditures							
Personnel							
430-43010-1010	Regular Employees	8,951	38,996	3,542	-	-	0.0%
430-43010-1020	Overtime	-	5,255	-	-	-	0.0%
430-43010-1200	FICA	547	2,708	212	-	-	0.0%
430-43010-1210	PERA	671	3,116	266	-	-	0.0%
430-43010-1220	Medicare	128	633	50	-	-	0.0%
	Total Personnel	10,297	50,708	4,070	-	-	
Services & Charges							
430-43010-3000	Professional Services	7,721	56,265	2,138	-	-	0.0%
430-43010-3102	Seal Coating	70,247	75,125	68,624	100,000	100,000	0.0%
430-43010-3103	Street Enhancements	-	56,219	96,732	75,000	100,000	33.3%
	Total Services and Charges	77,968	131,390	70,762	100,000	200,000	100.0%
Capital Outlay							
430-43010-5200	Buildings	-	81,307	-	-	-	0.0%
430-43010-5245	Public Works 511 2nd St SW	-	-	65,882	55,000	100,000	81.8%
430-43010-5260	Aquatic Center	18,790	65,857	59,984	-	-	0.0%
430-43010-5320	Parks	5,593	19,151	78,621	10,000	-	-100.0%
430-43010-5340	Tink Larson Community Field	64,432	76,676	-	-	14,000	100.0%
430-43010-5389	Park Dedication	-	-	356	-	-	0.0%
430-43010-5430	Safe Routes to School	-	88,474	312,969	-	-	0.0%
430-43010-5435	Clear Lake Park	15,350	-	14,425	30,000	1,191,092	3870.3%
430-43010-5440	Park Trails	-	299,744	35,756	45,000	45,000	0.0%
430-43010-5460	Sidewalks	31,466	40,566	40,000	40,000	40,000	0.0%
430-43010-5560	City Portion CIP - Streets	1,986,931	1,228,708	560,260	550,000	2,069,450	276.3%
430-43010-5680	Dock Maintenance and Repairs	-	5,001	5,227	5,000	5,000	0.0%
430-43010-5685	Wetland Banks	-	-	-	-	5,000	100.0%
430-43010-5740	Storm Water/Pond Cleaning	9,185	-	-	-	-	0.0%
430-43010-5770	City Hall Facility	16,026	1,515	59,189	220,000	30,000	-86.4%
430-43010-5781	Parks Building	58,778	-	-	-	-	0.0%
430-43010-5786	Downtown Sidewalk	-	-	9,550	30,000	-	-100.0%
430-43010-5787	Public Safety Building	-	48,545	-	-	-	0.0%
	Total Capital outlay	2,206,551	1,955,544	1,242,219	985,000	3,499,542	255.3%
	TOTAL EXPENDITURES	2,294,816	2,137,642	1,317,051	1,085,000	3,699,542	241.0%
	CHANGE IN NET ASSETS	\$ (392,773)	\$ (110,045)	\$ 445,395	\$ (182,721)	\$ (988,529)	

Capital Project Fund: Special Assessment

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Special Assessments	\$ 88,057	\$ 141,642	\$ 125,671	\$ 147,775	17.6%
Interest & Misc. Revenue	11,882	8,247	30,045	17,025	-43.1%
Total Revenues	99,939	149,889	155,716	164,800	
Expenditure					
Transfers	150,758	875,118	-	349,700	100.0%
Total Expenditures	150,758	875,118	-	349,700	

FUND DESCRIPTION

The Special Assessment fund accounts for the construction of major capital infrastructure improvements having a relatively long life. Expenditures from this fund are repaid over time through special assessments.

SPECIAL ASSESSMENT FUND
 BUDGET SUMMARY REPORT
 Revenues and Expenditures

	Description	2019	2020	2021	2021	2022	PERCENT CHANGE
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	
Revenues							
440-36101-0000	Special Assess. Payments	\$ 88,057	\$ 56,153	\$ 90,135	\$ 125,671	\$ 147,775	17.6%
440-36170-0000	PPD Spec Asmts	-	85,489	34,060	-	-	0.0%
440-36210-0000	Interest Earnings	72	-	-	100	-	-100.0%
440-36250-0000	S.A. Interest & Penalties	11,810	8,247	8,852	29,945	17,025	-43.1%
	Total Revenues	<u>99,939</u>	<u>149,889</u>	<u>133,047</u>	<u>155,716</u>	<u>164,800</u>	5.8%
Expenditures							
Transfers							
440-49080-7200	Transfer - CIP Fund	150,758	875,118	-	-	349,700	100.0%
	Total Transfers	<u>150,758</u>	<u>875,118</u>	<u>-</u>	<u>-</u>	<u>349,700</u>	
	TOTAL EXPENDITURES	<u>150,758</u>	<u>875,118</u>	<u>-</u>	<u>-</u>	<u>349,700</u>	100.0%
	CHANGE IN NET ASSETS	<u>\$ (50,819)</u>	<u>\$ (725,229)</u>	<u>\$ 133,047</u>	<u>\$ 155,716</u>	<u>\$ (184,900)</u>	

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NORTHWEST COMMERCIAL DEVELOPMENT
 BUDGET SUMMARY REPORT
 Revenues and Expenditures

Description		2019	2020	2021	2021	2022	PERCENT CHANGE
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	
Revenues							
445-36210-0000	Interest Earnings	\$ 99	\$ 6,185	\$ -	\$ -	\$ 2,500	100.0%
	Total Revenues	<u>99</u>	<u>6,185</u>	<u>-</u>	<u>-</u>	<u>2,500</u>	100.0%
Expenditures							
	TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
	CHANGE IN NET ASSETS	<u>\$ 99</u>	<u>\$ 6,185</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,500</u>	100.0%

Capital Project Fund: Annexation & Growth

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Interest & Misc. Revenue	14,247	16,791	100	1,000	900.0%
Total Revenues	14,247	16,791	100	1,000	
Expenditure					
Services & Charges	\$ 4,455	\$ 9,681	\$ -	\$ -	0.0%
Charges	4,600	4,536	4,600	7,800	69.6%
Capital Outlay	5,642	5,886	-	-	0.0%
Total Expenditures	14,697	20,103	4,600	7,800	

FUND DESCRIPTION

This fund was established by City Council action to provide a funding source within the City for costs related to future fringe annexation and growth issues, including planning, zoning, infrastructure, and capital planning issues.

ANNEXATION AND GROWTH FUND
BUDGET SUMMARY REPORT
Revenues and Expenditures

Description		2019	2020	2021	2021	2022	PERCENT CHANGE
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	
Revenues							
470-36210-0000	Interest Earnings	\$ 54	\$ 2,399	\$ -	\$ 100	\$ 1,000	900.0%
470-36219-0000	Rents - Property	14,193	14,392	6,044	-	-	0.0%
	Total Revenues	<u>14,247</u>	<u>16,791</u>	<u>6,044</u>	<u>100</u>	<u>1,000</u>	900.0%
Expenditures							
Services & Charges							
470-46800-3000	Professional Services	4,220	9,681	2,414	-	-	0.0%
470-46800-3100	Contractual Services	235	-	2,864	-	-	0.0%
	Total Services and Charges	<u>4,455</u>	<u>9,681</u>	<u>5,278</u>	<u>-</u>	<u>-</u>	0.0%
Charges							
470-46800-4800	Property Taxes Due To County	4,600	4,536	7,612	4,600	7,800	69.6%
	Total Charges	<u>4,600</u>	<u>4,536</u>	<u>7,612</u>	<u>4,600</u>	<u>7,800</u>	
Capital Outlay							
470-46800-5300	Improvements	5,642	5,886	-	-	-	0.0%
	Total Capital outlay	<u>5,642</u>	<u>5,886</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
	TOTAL EXPENDITURES	<u>14,697</u>	<u>20,103</u>	<u>12,890</u>	<u>4,600</u>	<u>7,800</u>	69.6%
	CHANGE IN NET ASSETS	<u>\$ (450)</u>	<u>\$ (3,312)</u>	<u>\$ (6,846)</u>	<u>\$ (4,500)</u>	<u>\$ (6,800)</u>	

EQUIPMENT REPLACEMENT FUND
BUDGET SUMMARY REPORT
Revenues and Expenditures

Description	2019	2020	2021	2021	2022	PERCENT CHANGE
	ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	
Revenues						
705-31010-0000 Property Taxes	\$ -	\$ -	\$ 295,959	\$ 614,219	\$ 704,219	14.7%
705-33140-0000 Federal Funding	-	80,559	-	-	-	0.0%
705-33422-0000 State Grants	1,500	-	1,498	-	-	0.0%
705-36210-0000 Interest Earnings	80	1,641	-	100	500	400.0%
705-36230-0000 Contributions and Donations	8,800	-	-	-	-	0.0%
705-37473-0000 Salvage Revenue	4,633	788	1,020	-	-	0.0%
705-39101-0000 Gain on Sale of Asset	5,952	2,588	1,856	-	-	0.0%
705-39201-0000 Transfer - General Fund	589,219	614,219	-	-	-	0.0%
Total Revenues	610,184	699,795	300,333	614,319	704,719	14.7%
Expenditures						
Capital Outlay						
705-49910-5400 Equipment - Admin/Finance	42,682	29,125	-	8,000	20,000	150.0%
705-49920-5400 Equipment - Police	10,229	97,003	59,100	60,000	100,000	66.7%
705-49930-5400 Equipment - Fire	664,200	86,377	44,429	11,492	92,000	700.6%
705-49941-5400 Equipment - Engineering	37,218	-	43,096	45,000	-	-100.0%
705-49950-5400 Equipment - Street/Engineering	583,535	196,005	267,665	342,000	263,000	-23.1%
705-49960-5400 Equipment - WaterPark	11,038	2,082	24,079	19,750	-	-100.0%
705-49970-5400 Equipment - Parks	86,855	48,702	103,046	48,000	-	-100.0%
Total Capital Outlay	1,435,757	459,294	541,415	534,242	475,000	-11.1%
TOTAL EXPENDITURES	1,435,757	459,294	541,415	534,242	475,000	-11.1%
CHANGE IN NET ASSETS	\$ (825,573)	\$ 240,501	\$ (241,082)	\$ 80,077	\$ 229,719	

ENTERPRISE FUNDS

The following Enterprise funds are established to account for operations that are financed in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) be financed or recovered primarily through user charges.

WATER FUND:

Established to account for the municipal water system, including distribution, pumping, system maintenance and planning infrastructure repair and expansion, replacement and customer based need as trends define.

SANITARY SEWER FUND:

Established to account for the operation of the Wastewater Treatment Plant, the sanitary sewer system, on-going Inflow and Infiltration reduction.

ELECTRIC FUND:

Established to account for the municipal electric utility. The City owns and operates the electric distribution system and buys all of its power requirements on a wholesale basis through a contractual arrangement with the Southern Minnesota Municipal Power Agency (SMMPA).

STORM WATER FUND:

Established to account for the municipal Surface Water Utility. This Utility collects user fees for the payment of various permits and project costs related to Surface Water collection and runoff management.

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Fund: Water Utility

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Charges for Services	\$ 1,655,090	\$ 1,757,933	\$ 1,772,500	\$ 1,750,500	-1.2%
Miscellaneous Revenue	35,590	78,610	30,000	27,000	-10.0%
Total Revenues	\$ 1,690,680	\$ 1,836,543	\$ 1,802,500	\$ 1,777,500	
Expenditure					
Personnel	\$ 399,657	\$ 397,091	\$ 400,300	\$ 430,006	7.4%
Supplies	134,601	94,672	138,250	115,350	-16.6%
Services & Charges	171,897	199,358	173,650	175,333	1.0%
Charges	55,713	75,275	70,607	67,922	-3.8%
Capital Outlay	485,780	456,899	405,000	1,857,200	358.6%
Debt Service	33,540	(374,031)	181,735	223,192	22.8%
Transfers	27,250	27,250	27,250	77,250	183.5%
Total Expenditures	\$ 1,308,438	\$ 876,514	\$ 1,396,792	\$ 2,946,253	

FUND DESCRIPTION

The Water Utility is operated under the authority of the Department of Natural Resources (DNR) and the Minnesota Department of Health (MDH). All Environmental Protection Agency regulations are administered by the MDH. Waseca's Water Utility is classified as a Class C distribution system. This means that employees must be State certified operators.

The entire operation of the utility is funded from fees collected for the services from our residential, commercial, and industrial customers. The Water Utility provides a financial transfer to the general fund for in-kind services.

This fund reflects all utility departmental activities, including meter reading, customer billing, administrative operations, water quality & reliability, capital 7 maintenance projects, and debt service activities. There are approximately 2,825 residential water accounts, 415 commercial accounts and 16 industrial accounts for a total of about 3,256 water accounts.

Water main breaks are repaired by a combination of the operators, Public Works staff, and private contractors, depending on circumstances. Routine water main engineering is done by the City engineering department and billed back to the utility. A consulting firm maintains a current water system model for planning purposes.

PERSONNEL LEVELS

- 2 – Certified Operators including cross-training with WWTP staff
- 1 – Director of Utilities & Public Works (33% allocation)
- 1 – Utilities Office Manager (33% allocation)
- 2 – Utilities Office Technicians (33% allocation)

WATER
2022 Budget
Revenues and Expenditures

Description	2021						PERCENT CHANGE
	2019 ACTUAL	2020 ACTUAL	YTD as of 11/30/2021	2021 BUDGET	2022 BUDGET		
Revenues							
601-36210-0000	Interest Earnings	\$ 924	\$ 46,797	\$ -	\$ 5,000	\$ 2,000	-60.0%
601-36221-0000	Rents - Other	25,550	25,541	26,303	25,000	25,000	0.0%
601-36240-0000	Refund/Reimbursement	9,116	-	110	-	-	0.0%
601-36250-0000	Miscellaneous Revenue	-	840	-	-	-	0.0%
601-37000-3801	Residential	564,234	582,656	564,975	575,000	600,000	4.3%
601-37000-3802	Commercial	293,377	284,317	268,513	280,000	279,000	-0.4%
601-37000-3903	Industrial	156,668	205,060	159,022	200,000	162,000	-19.0%
601-37000-3905	Capital Funding Charge	534,929	668,534	634,235	690,000	690,000	0.0%
601-37151-0000	Fire Lines	1,256	1,082	633	-	-	0.0%
601-37152-0000	Misc. Meter Rental	25	8	25	-	-	0.0%
601-37160-0000	Penalties	19,434	3,388	11,404	17,000	8,000	-52.9%
601-37170-0000	Revenue From Merchandising	7,104	4,691	3,650	2,500	2,500	0.0%
601-37175-0000	Water Access Fees	9,760	4,960	17,705	5,000	8,000	60.0%
601-37470-0000	Miscellaneous Revenue	68,303	3,237	354	3,000	1,000	-66.7%
	Total Revenues	1,690,680	1,836,543	2,192,137	1,802,500	1,777,500	-1.4%
Expenditures							
Personnel							
1010	Regular Employees	257,763	257,450	244,873	269,780	294,349	9.1%
1020	Overtime	14,869	20,753	22,520	14,792	16,792	13.5%
1090	Cellphone Reimbursement	908	856	836	901	901	0.0%
1110	Severance Pay	-	156	101	-	-	0.0%
1200	FICA	16,071	16,861	15,976	17,706	19,387	9.5%
1210	PERA	20,158	21,299	19,834	21,343	23,336	9.3%
1220	Medicare	3,759	3,998	3,736	4,141	4,534	9.5%
1300	Insurance	37,741	31,765	35,355	38,407	41,812	8.9%
1310	VEBA Trust Funding	33,957	28,604	15,520	16,528	17,440	5.5%
1330	Life Insurance	750	747	667	774	844	9.0%
1340	Disability Insurance	1,076	1,134	805	1,106	1,090	-1.4%
1510	Workers Comp	12,605	13,468	14,704	14,822	9,521	-35.8%
	Total Personnel	399,657	397,091	374,927	400,300	430,006	7.4%
Supplies							
2000	Office Supplies	2,123	1,585	1,324	1,350	1,350	0.0%
2050	Computer Supplies	391	-	45	500	1,600	220.0%
2120	Motor Fuels	4,960	3,093	4,605	3,000	3,500	16.7%
2170	General Supplies	55,613	56,666	56,386	62,400	62,900	0.8%
2180	Uniforms	784	868	612	1,500	1,500	0.0%
2190	Safety Equipment	55	-	177	-	-	0.0%
2210	Equipment Parts	1,504	264	2,100	4,000	4,000	0.0%
2215	Meters	35,543	10,043	13,407	35,000	10,000	-71.4%
2220	Vehicle Maintenance	-	116	-	-	-	0.0%
2230	Bldg. Repair/Maint. Supplies	27,446	17,455	32,474	27,000	27,000	0.0%
2240	City Shop Charges	6,182	4,582	2,051	3,500	3,500	0.0%
	Total Supplies	134,601	94,672	113,181	138,250	115,350	-16.6%
Services & Charges							
3000	Professional Services	9,157	39,399	24,481	11,000	11,000	0.0%
3050	Professional Services - Audit Fees	1,537	1,537	2,206	2,000	2,200	10.0%
3100	Contractual Services	43,714	41,240	41,658	49,300	49,300	0.0%
3200	Communications	8,277	9,027	8,171	8,000	9,142	14.3%
3300	Conferences and Schools	1,075	-	422	1,500	1,500	0.0%
3400	Publishing/Advertising	522	29	24	500	500	0.0%
3500	Printing/Publishing	2,318	2,543	2,085	2,750	2,750	0.0%
3610	Public Liability Insurance	853	926	816	1,200	992	-17.3%
3620	Property Insurance	2,773	2,756	2,277	2,400	2,949	22.9%
3800	Utilities	101,671	101,901	86,649	95,000	95,000	0.0%
	Total Services and Charges	171,897	199,358	168,789	173,650	175,333	1.0%

WATER
2022 Budget
Revenues and Expenditures

Description	2019 ACTUAL	2020 ACTUAL	2021	2021 BUDGET	2022 BUDGET	PERCENT CHANGE
			YTD as of 11/30/2021			
Charges						
4000 Repair/Maintenance	33,877	48,326	37,285	44,500	35,500	-20.2%
4320 Uncollectible Accts.	275	5,541	389	500	500	0.0%
4330 Dues and Subscriptions	1,364	1,484	1,494	2,000	2,000	0.0%
4500 Permits and Fees	6,686	5,959	(405)	7,500	8,000	6.7%
4940 Safety Program	163	79	1,083	2,000	2,600	30.0%
4950 Computer Financing Account	13,348	13,886	15,535	14,107	19,322	37.0%
Total Charges	55,713	75,275	55,381	70,607	67,922	-3.8%
Capital Outlay						
5200 Buildings	-	-	-	-	-	0.0%
5300 Improvements	(1,624,693)	(2,979)	1,546,623	405,000	1,852,200	357.3%
5400 Machinery	2,110,473	459,878	9,300	-	5,000	100.0%
Total Capital outlay	485,780	456,899	1,555,923	405,000	1,857,200	358.6%
Debt Service Expense (2001B, 2005A)						
6000 Principal	3,911	(406,089)	155,190	155,190	197,190	27.1%
6100 Bond Interest	25,854	23,691	25,545	25,545	24,502	-4.1%
6200 Fiscal Agent Fee	3,775	8,367	675	1,000	1,500	50.0%
Total Debt Service	33,540	(374,031)	181,410	181,735	223,192	22.8%
Transfers						
7200 Transfer - General Fund	27,250	27,250	20,438	27,250	77,250	183.5%
Total Transfers	27,250	27,250	20,438	27,250	77,250	-100.0%
TOTAL EXPENSES	\$ 1,308,438	\$ 876,514	\$ 2,470,049	\$ 1,396,792	\$ 2,946,253	110.9%
4200 Add: Depreciation Expense	299,170	485,818	-	315,702	485,818	53.9%
6250 Amortization Expense	(218)	(218)	-	300	(218)	-172.7%
NET EXPENSES	1,607,390	1,362,114	2,470,049	1,712,794	3,431,853	
CHANGE IN NET ASSETS	83,290	474,429	(277,912)	89,706	(1,654,353)	

Water Transfers
49300
2022 Budget

		2019 ACTUAL	2020 ACTUAL	2021 YTD as of 11/30/2021	2021 BUDGET	2022 BUDGET	PERCENT CHANGE
Expenditures							
Transfers							
601-49300-7200	Transfer - General Fund	\$ 27,250	\$ 27,250	\$ 20,438	\$ 27,250	\$ 77,250	183.5%
	Total Transfers	<u>27,250</u>	<u>27,250</u>	<u>20,438</u>	<u>27,250</u>	<u>77,250</u>	183.5%
	TOTAL EXPENDITURES	<u>\$ 27,250</u>	<u>\$ 27,250</u>	<u>\$ 20,438</u>	<u>\$ 27,250</u>	<u>\$ 77,250</u>	183.5%

Water Pumping
49401
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Supplies							
601-49401-2170	General Supplies	\$ 53,763	\$ 55,123	\$ 52,804	\$ 60,000	\$ 60,000	0.0%
601-49401-2210	Equipment Parts	1,390	264	853	4,000	4,000	0.0%
601-49401-2230	Bldg. Repair/Maint. Supplies	91	2,387	3,697	2,000	2,000	0.0%
	Total Supplies	<u>55,244</u>	<u>57,774</u>	<u>57,354</u>	<u>66,000</u>	<u>66,000</u>	0.0%
Services & Charges							
601-49401-3000	Professional Services	-	10,868	-	3,000	3,000	0.0%
601-49401-3100	Contractual Services	3,097	1,017	3,391	4,000	4,000	0.0%
601-49401-3800	Utilities	101,671	101,901	86,649	95,000	95,000	0.0%
	Total Services and Charges	<u>104,768</u>	<u>113,786</u>	<u>90,040</u>	<u>102,000</u>	<u>102,000</u>	0.0%
Charges							
601-49401-4000	Repair and Maintenance	867	14,415	8,448	12,000	13,000	8.3%
601-49401-4500	Permits and Fees	6,551	5,459	(405)	7,500	7,500	0.0%
	Total Charges	<u>7,418</u>	<u>19,874</u>	<u>8,043</u>	<u>19,500</u>	<u>20,500</u>	5.1%
	TOTAL EXPENDITURES	<u>\$ 167,430</u>	<u>\$ 191,434</u>	<u>\$ 155,437</u>	<u>\$ 187,500</u>	<u>\$ 188,500</u>	0.5%

Water Distribution
49430
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
601-49430-1010	Regular Employees	\$ 140,007	\$ 133,562	\$ 127,149	\$ 138,379	\$ 140,177	1.3%
601-49430-1020	Overtime	13,801	20,029	22,488	13,212	13,212	0.0%
601-49430-1090	Cellphone Reimbursement	908	856	751	901	901	0.0%
601-49430-1110	Severance Pay	-	156	-	-	-	0.0%
601-49430-1200	FICA	8,984	9,522	8,993	9,454	9,566	1.2%
601-49430-1210	PERA	11,246	11,953	11,141	11,369	11,504	1.2%
601-49430-1220	Medicare	2,101	2,256	2,103	2,211	2,237	1.2%
601-49430-1300	Insurance	20,354	17,251	17,954	21,152	22,091	4.4%
601-49430-1310	VEBA/HSA Trust Funding	26,286	20,750	7,906	8,937	8,760	-2.0%
601-49430-1330	Life Insurance	433	419	341	367	367	0.0%
601-49430-1340	Disability Insurance	590	624	570	567	519	-8.5%
	Total Personnel	<u>224,710</u>	<u>217,378</u>	<u>199,396</u>	<u>206,549</u>	<u>209,334</u>	1.3%
Supplies							
601-49430-2120	Motor Fuels	4,960	3,093	4,605	3,000	3,500	16.7%
601-49430-2170	General Supplies	1,408	1,143	3,282	2,000	2,500	25.0%
601-49430-2180	Uniforms	784	868	612	1,500	1,500	0.0%
601-49430-2190	Safety Equipment	55	-	177	-	-	0.0%
601-49430-2210	Equipment Parts	115	-	1,247	-	-	0.0%
601-49430-2215	Meters	35,543	10,043	13,407	35,000	10,000	-71.4%
601-49430-2220	Vehicle Maintenance	-	116	-	-	-	0.0%
601-49430-2230	Bldg. Repair/Maint. Supplies	27,354	15,069	28,777	25,000	25,000	0.0%
601-49430-2240	Central Garage Charges	6,182	4,582	2,051	3,500	3,500	0.0%
	Total Supplies	<u>76,401</u>	<u>34,914</u>	<u>54,158</u>	<u>70,000</u>	<u>46,000</u>	-34.3%
Services & Charges							
601-49430-3000	Professional Services	330	901	8,745	-	-	0.0%
601-49430-3100	Contractual Services	34,179	33,223	32,442	38,000	38,000	0.0%
601-49430-3200	Communications	450	480	280	-	480	100.0%
601-49430-3300	Conferences and Schools	365	-	402	1,000	1,000	0.0%
	Total Services and Charges	<u>35,324</u>	<u>34,604</u>	<u>41,869</u>	<u>39,000</u>	<u>39,480</u>	1.2%
Charges							
601-49430-4000	Repair and Maintenance	25,510	26,411	21,108	25,000	15,000	-40.0%
601-49430-4200	Depreciation	299,170	485,818	-	315,702	485,818	53.9%
601-49430-4500	Permits and Fees	135	500	-	-	500	100.0%
601-49430-4940	Safety Program	163	79	1,083	2,000	2,600	30.0%
	Total Charges	<u>324,978</u>	<u>512,808</u>	<u>22,191</u>	<u>342,702</u>	<u>503,918</u>	47.0%
	TOTAL EXPENDITURES	<u>\$ 661,413</u>	<u>\$ 799,704</u>	<u>\$ 317,614</u>	<u>\$ 658,251</u>	<u>\$ 798,732</u>	21.3%

Customer Billing
49585
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
601-49585-1010	Regular Employees	\$ 72,897	\$ 76,820	\$ 62,167	\$ 66,097	\$ 65,589	-0.8%
601-49585-1020	Overtime	1,050	622	4	1,580	1,580	0.0%
601-49585-1110	Severance Pay	-	-	101	-	-	0.0%
601-49585-1200	FICA	4,446	4,640	3,729	4,196	4,164	-0.8%
601-49585-1210	PERA	5,546	5,809	4,570	5,076	5,038	-0.7%
601-49585-1220	Medicare	1,040	1,089	872	981	974	-0.7%
601-49585-1300	Insurance	10,109	9,871	9,401	7,887	8,600	9.0%
601-49585-1310	VEBA/HSA Trust Funding	5,206	5,504	4,488	4,033	4,033	0.0%
601-49585-1330	Life Insurance	219	246	225	221	221	0.0%
601-49585-1340	Disability Insurance	248	262	-	271	243	-10.3%
	Total Personnel	<u>100,761</u>	<u>104,863</u>	<u>85,557</u>	<u>90,342</u>	<u>90,442</u>	0.1%
Supplies							
601-49585-2000	Office Supplies	355	585	291	350	350	0.0%
601-49585-2050	Computer Supplies	391	-	45	500	1,600	220.0%
	Total Supplies	<u>746</u>	<u>585</u>	<u>336</u>	<u>850</u>	<u>1,950</u>	129.4%
Services & Charges							
601-49585-3000	Professional Services	4,881	4,543	4,385	5,000	5,000	0.0%
601-49585-3100	Contractual Services	1,665	2,300	2,300	2,300	2,300	0.0%
601-49585-3200	Communications	7,826	7,885	6,965	8,000	8,000	0.0%
601-49585-3300	Conferences and Schools	413	-	20	500	500	0.0%
601-49585-3500	Printing and Publishing	2,318	2,543	2,085	2,750	2,750	0.0%
	Total Services and Charges	<u>17,103</u>	<u>17,271</u>	<u>15,755</u>	<u>18,550</u>	<u>18,550</u>	0.0%
Charges							
601-49585-4320	Uncollectible Accounts	275	5,541	389	500	500	0.0%
	Total Charges	<u>275</u>	<u>5,541</u>	<u>389</u>	<u>500</u>	<u>500</u>	0.0%
	TOTAL EXPENDITURES	<u>\$ 118,885</u>	<u>\$ 128,260</u>	<u>\$ 102,037</u>	<u>\$ 110,242</u>	<u>\$ 111,442</u>	1.1%

Administration
49586
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
601-49586-1010	Regular Employees	\$ 44,860	\$ 47,067	\$ 55,557	\$ 65,304	\$ 88,583	35.6%
601-49586-1020	Overtime	18	101	28	-	2,000	100.0%
601-49586-1090	Cellphone Reimbursement	-	-	85	-	-	0.0%
601-49586-1200	FICA	2,641	2,698	3,254	4,056	5,657	67.5%
601-49586-1210	PERA	3,366	3,538	4,123	4,898	6,794	38.7%
601-49586-1220	Medicare	618	654	761	949	1,323	39.4%
601-49586-1300	Insurance	7,279	4,643	8,000	9,368	11,121	18.7%
601-49586-1310	VEBA/HSA Trust Funding	2,465	2,351	3,126	3,558	4,647	30.6%
601-49586-1330	Life Insurance	98	83	101	186	256	37.6%
601-49586-1340	Disability Insurance	238	249	235	268	328	22.4%
601-49586-1510	Worker's Comp Expense	12,605	13,468	14,704	14,822	9,521	-35.8%
	Total Personnel	<u>74,188</u>	<u>74,852</u>	<u>89,974</u>	<u>103,409</u>	<u>130,230</u>	25.9%
Supplies							
601-49586-2000	Office Supplies	1,768	1,000	1,034	1,000	1,000	0.0%
601-49586-2170	General Supplies	442	400	300	400	400	0.0%
	Total Supplies	<u>2,210</u>	<u>1,400</u>	<u>1,334</u>	<u>1,400</u>	<u>1,400</u>	0.0%
Services & Charges							
601-49586-3000	Professional Services	3,945	23,088	11,351	3,000	3,000	0.0%
601-49586-3050	Administrative Charges	1,537	1,537	2,206	2,000	2,200	10.0%
601-49586-3100	Contractual Services	4,773	4,700	3,525	5,000	5,000	0.0%
601-49586-3200	Communications	-	662	926	-	662	100.0%
601-49586-3300	Conferences and Schools	297	-	-	-	-	0.0%
601-49586-3400	Publishing and Advertising	522	29	24	500	500	0.0%
601-49586-3610	General Liability	853	926	816	1,200	992	-17.3%
601-49586-3620	Property Insurance	2,773	2,756	2,277	2,400	2,949	22.9%
	Total Services and Charges	<u>14,700</u>	<u>33,698</u>	<u>21,125</u>	<u>14,100</u>	<u>15,303</u>	8.5%
Charges							
601-49586-4000	Repair and Maintenance	7,500	7,500	7,729	7,500	7,500	0.0%
601-49586-4330	Dues and Subscriptions	1,364	1,484	1,494	2,000	2,000	0.0%
601-49586-4950	Computer Financing Account	13,348	13,886	15,535	14,107	19,322	37.0%
	Total Charges	<u>22,212</u>	<u>22,870</u>	<u>24,758</u>	<u>23,607</u>	<u>28,822</u>	22.1%
	TOTAL EXPENDITURES	<u>\$ 113,310</u>	<u>\$ 132,820</u>	<u>\$ 137,191</u>	<u>\$ 142,516</u>	<u>\$ 175,755</u>	23.3%

Capital Outlay
49593
2022 Budget

		2019 ACTUAL	2020 ACTUAL	2021 YTD as of 11/30/2021	2021 BUDGET	2022 BUDGET	PERCENT CHANGE
Expenditures							
Capital Outlay							
601-49593-5300	Improvements	-	60,131	1,546,623	405,000	1,852,200	357.3%
601-49593-5400	Machinery	(3,687)	-	9,300	-	5,000	100.0%
	Total Capital Outlay	<u>(3,687)</u>	<u>60,131</u>	<u>1,555,923</u>	<u>405,000</u>	<u>1,857,200</u>	358.6%
	TOTAL EXPENDITURES	<u>\$ (3,687)</u>	<u>\$ 60,131</u>	<u>\$ 1,555,923</u>	<u>\$ 405,000</u>	<u>\$ 1,857,200</u>	358.6%

Debt Service
49980
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Debt Service							
601-49980-6000	Principal	\$ -	\$ -	\$ 155,190	\$ 155,190	\$ 197,190	27.1%
601-49980-6100	Bond Interest	25,854	23,691	25,545	25,545	24,502	-4.1%
601-49980-6200	Fiscal Agent Fee	3,775	8,367	675	1,000	1,500	50.0%
601-49980-6250	Amortization Expense	(218)	(218)	-	300	(218)	-172.7%
	Total Debt service	<u>29,411</u>	<u>31,840</u>	<u>181,410</u>	<u>182,035</u>	<u>222,974</u>	22.5%
	TOTAL EXPENDITURES	<u>\$ 29,411</u>	<u>\$ 31,840</u>	<u>\$ 181,410</u>	<u>\$ 182,035</u>	<u>\$ 222,974</u>	22.5%

Fund: Sanitary Sewer

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Taxes - Levy	\$ -	\$ -	\$ -	\$ 181,267	100.0%
Charges for Services	2,492,719	2,620,517	2,618,000	2,666,000	1.8%
Miscellaneous Revenue	228,153	169,209	5,000	5,000	0.0%
Transfers In	187,119	181,215	181,442	-	-100.0%
Total Revenues	2,907,991	2,970,941	2,804,442	2,852,267	
Expenditure					
Personnel	\$ 661,400	\$ 686,575	\$ 828,301	\$ 829,990	0.2%
Supplies	157,333	122,322	169,900	173,800	2.3%
Services & Charges	317,050	355,207	337,205	322,106	-4.5%
Charges	208,375	108,727	90,707	103,941	14.6%
Capital Outlay	982,180	337,470	730,000	1,492,000	104.4%
Debt Service	1,041,946	330,577	950,782	1,006,938	5.9%
Transfers	116,468	116,468	120,468	120,468	0.0%
Total Expenditures	\$ 3,484,752	\$ 2,057,346	\$ 3,227,363	\$ 4,049,243	

FUND DESCRIPTION

The Wastewater Treatment Plant (WWTP) is operated under the authority of the Environmental Protection Agency (EPA) and the Minnesota Pollution Control Agency (MPCA). The complexity of the operation is driven by Federal and State laws, which are administered by these two agencies. The National Pollutant Discharge Elimination System Permit (NPDES) predominantly drives the entire operation. The Sanitary Sewer fund budget is separated for control purposes between the sanitary sewer collection system and the Wastewater Treatment Plant. Both departments were merged under the Director of Utilities & Public Works in 2018.

The collection and treatment of all wastewater generated in the City of Waseca is the responsibility of the City. The treatment plant has an annual design average flow of 2.34 million gallons per day and a peak flow of 10.4 million gallons, due to Inflow and Infiltration (I&I). The wastewater collection system contains about 44 miles of pipe and 9 lift stations.

The entire operation is funded from fees collected for the sanitary sewer fund. These fees primarily consist of residential, commercial, and industrial customers. There are approximately 2,825 residential customers, 410 commercial customers, and 16 industrial customers for a total of about 3,251 customers.

This fund reflects all utility departmental activities, including meter reading, customer billing, administrative operations, permit compliance, maintenance and capital projects, and debt service activities.

PERSONNEL LEVELS

- 1 – Wastewater Treatment Plant Supervisor
- 2 – Certified Operators
- 1 – Director of Utilities & Public Works (33% allocation)
- 1 – Utilities Office Manager (33% allocation)
- 2 – Utilities Office Technicians (33% allocation)

SANITARY SEWER
2022 Budget
Revenues and Expenditures

Description	2019	2020	2021	2021	2022	PERCENT CHANGE
	ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	
Revenues						
602-31010-0000 Property Taxes - Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 181,267	100.0%
602-33100-0000 Federal Grant	-	10,564	-	-	-	0.0%
602-36102-0000 Interest on Assessments	224	-	-	-	-	0.0%
602-36210-0000 Interest Earnings	1,163	58,033	-	5,000	5,000	0.0%
602-36250-0000 Miscellaneous Revenue	-	8,646	-	-	-	0.0%
602-37000-3901 Residential	1,097,733	1,118,806	1,026,170	1,100,000	1,140,000	3.6%
602-37000-3902 Commercial	593,553	589,251	566,935	590,000	605,000	2.5%
602-37000-3903 Industrial	194,866	191,331	174,781	195,000	173,000	-11.3%
602-37000-3905 Capital Funding Charge	569,250	711,071	673,949	733,000	733,000	0.0%
602-37160-0000 Penalties	29,567	5,698	16,845	-	15,000	100.0%
602-37275-0000 Sewer Access Fee	7,750	4,360	6,780	-	-	0.0%
602-37470-0000 Miscellaneous Revenue	226,766	85,397	19,677	-	-	0.0%
602-39101-0000 Gain on Sale of Fixed Asset	-	6,569	-	-	-	0.0%
602-39215-0000 Transfer - G.F. Capital Note	187,119	181,215	136,082	181,442	-	-100.0%
Total Revenues	2,907,991	2,970,941	2,621,219	2,804,442	2,852,267	1.7%
Expenditures						
Personnel						
1010 Regular Employees	423,810	441,796	429,379	539,853	544,829	0.9%
1020 Overtime	25,676	37,037	40,276	33,814	33,556	-0.8%
1030 Part-time Employees	-	-	3,846	-	-	0.0%
1090 Cellphone Reimbursement	2,735	2,516	2,087	2,841	2,855	0.5%
1110 Severance Pay	-	780	101	-	-	0.0%
1200 FICA	25,968	27,462	27,484	35,726	36,036	0.9%
1210 PERA	33,430	35,214	34,677	43,004	43,380	0.9%
1220 Medicare	6,073	6,521	6,428	8,355	8,428	0.9%
1300 Insurance	102,095	81,200	82,931	100,140	104,290	4.1%
1310 VEBA Trust Funding	18,859	27,286	33,242	39,145	38,313	-2.1%
1330 Life Insurance	1,399	1,491	1,386	1,584	1,589	0.3%
1340 Disability Insurance	1,763	1,872	1,955	2,213	2,017	-8.9%
1510 Worker's Comp Expense	19,592	23,400	23,135	21,626	14,697	-32.0%
Total Personnel	661,400	686,575	686,927	828,301	829,990	0.2%
Supplies						
2000 Office Supplies	2,308	1,309	1,122	2,350	2,050	-12.8%
2050 Computer Supplies	1,450	-	5,599	1,650	1,350	-18.2%
2120 Motor Fuels	8,434	4,074	1,674	7,000	5,000	-28.6%
2150 Biosolid Application	21,621	18,752	18,870	22,000	22,000	0.0%
2170 General Supplies	75,879	73,110	66,219	81,400	90,400	11.1%
2180 Uniforms	3,778	3,122	2,339	3,000	3,000	0.0%
2190 Safety Equipment	402	319	675	500	500	0.0%
2210 Equipment Parts	18,342	11,331	11,036	17,000	15,000	-11.8%
2220 Vehicle Maintenance	-	96	-	-	-	0.0%
2230 Bldg. Repair/Maint. Supplies	1,114	218	1,117	1,500	1,000	-33.3%
2240 City Shop Charges	23,694	9,601	17,725	32,500	32,500	0.0%
2400 Small Tools	311	390	78	1,000	1,000	0.0%
Total Supplies	157,333	122,322	126,454	169,900	173,800	2.3%
Services & Charges						
3000 Professional Services	24,177	75,007	35,225	30,000	17,800	-40.7%
3050 Professional Services - Audit Fees	2,916	2,916	4,606	6,000	6,000	0.0%
3100 Contractual Services	80,923	77,980	91,335	85,100	97,300	14.3%
3200 Communications	16,333	16,705	15,745	16,700	16,700	0.0%
3300 Conferences and Schools	5,541	1,375	3,461	5,000	5,000	0.0%
3400 Publishing/Advertising	-	29	89	-	-	0.0%
3500 Printing/Publishing	2,318	2,543	2,085	2,750	2,750	0.0%
3610 Public Liability Insurance	4,813	5,569	3,789	23,204	8,204	-64.6%
3620 Property Insurance	8,001	8,009	6,555	9,451	9,352	-1.0%
3800 Utilities	172,028	165,074	200,926	159,000	159,000	0.0%
Total Services and Charges	317,050	355,207	363,816	337,205	322,106	-4.5%

SANITARY SEWER
2022 Budget
Revenues and Expenditures

Description	2019	2020	2021	2021	2022	PERCENT CHANGE
	ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	
Charges						
4000 Repair and Maintenance	54,575	57,396	30,661	54,500	56,500	3.7%
4020 Lift Station Repairs	10,629	12,569	9,557	13,000	13,000	0.0%
4230 Loss on Disposal of Asset	115,749	4,886	-	-	-	0.0%
4320 Uncollectible Accounts	527	8,457	746	800	800	0.0%
4330 Dues/Subscriptions	6,328	5,876	5,517	300	2,800	833.3%
4500 Permits & Fees	6,500	6,000	6,620	7,000	7,000	0.0%
4800 Property Tax Expense	834	-	-	-	-	0.0%
4940 Safety Program	541	436	824	1,000	2,600	160.0%
4950 Computer Financing Account	12,692	13,107	13,614	14,107	21,241	50.6%
Total Charges	208,375	108,727	67,539	90,707	103,941	14.6%
Capital Outlay						
5200 Buildings	-	-	-	50,000	-	-100.0%
5300 Improvements	698,789	237,653	255,250	450,000	755,000	67.8%
5400 Machinery	283,391	99,817	59,992	230,000	737,000	220.4%
Total Capital outlay	982,180	337,470	315,242	730,000	1,492,000	104.4%
Debt Service Expense						
6000 Principal	842,764	136,666	772,810	772,810	842,810	9.1%
6100 Bond Interest	198,507	181,744	175,972	175,972	162,128	-7.9%
6200 Fiscal Agent Fee	675	12,167	675	2,000	2,000	0.0%
Total Debt Service	1,041,946	330,577	949,457	950,782	1,006,938	5.9%
Transfers						
7200 Transfer - General Fund	116,468	116,468	90,351	120,468	120,468	0.0%
Total Transfers	116,468	116,468	90,351	120,468	120,468	0.0%
TOTAL EXPENSES	\$ 3,484,752	\$ 2,057,346	\$ 2,599,786	\$ 3,227,363	\$ 4,049,243	25.5%
4200 Add: Depreciation Expense	651,823	1,235,717	-	858,000	1,235,717	44.0%
6250 Amortization Expense	(3,689)	(3,689)	-	1,000	(3,689)	-468.9%
NET EXPENSES	<u>4,132,886</u>	<u>3,289,374</u>	<u>2,599,786</u>	<u>4,086,363</u>	<u>5,281,271</u>	89.5%
CHANGE IN NET ASSETS	<u>(1,224,895)</u>	<u>(318,433)</u>	<u>21,433</u>	<u>(1,281,921)</u>	<u>(2,429,004)</u>	

TRANSFERS
49300
2022 Budget

		2019 ACTUAL	2020 ACTUAL	2021 YTD as of 11/30/2021	2021 BUDGET	2022 BUDGET	PERCENT CHANGE
Expenditures							
Transfers							
602-49300-7200	Transfer - General Fund	\$ 116,468	\$ 116,468	\$ 90,351	\$ 120,468	\$ 120,468	0.0%
	Total Transfers	<u>116,468</u>	<u>116,468</u>	<u>90,351</u>	<u>120,468</u>	<u>120,468</u>	0.0%
	TOTAL EXPENDITURES	<u>\$ 116,468</u>	<u>\$ 116,468</u>	<u>\$ 90,351</u>	<u>\$ 120,468</u>	<u>\$ 120,468</u>	0.0%

WASTEWATER COLLECTION
49470
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
602-49470-1010	Regular Employees	\$ 53,535	\$ 51,001	\$ 80,898	\$ 116,869	\$ 121,412	3.9%
602-49470-1020	Overtime	2,515	1,670	1,208	2,246	1,988	-11.5%
602-49470-1090	Cellphone Reimbursement	921	897	727	929	943	1.5%
602-49470-1200	FICA	3,256	3,004	4,733	7,425	7,709	3.8%
602-49470-1210	PERA	4,204	3,822	6,158	8,912	9,256	3.9%
602-49470-1220	Medicare	761	735	1,107	1,736	1,803	3.9%
602-49470-1300	Insurance	18,621	15,641	15,055	18,882	22,804	20.8%
602-49470-1310	VEBA/HSA Trust Funding	7,997	8,313	6,705	8,193	8,646	5.5%
602-49470-1330	Life Insurance	376	382	314	344	349	1.5%
602-49470-1340	Disability Insurance	418	446	397	479	450	-6.1%
	Total Personnel	<u>92,604</u>	<u>85,911</u>	<u>117,302</u>	<u>166,015</u>	<u>175,360</u>	5.6%
Supplies							
602-49470-2170	General Supplies	699	3,297	4,020	6,000	5,000	-16.7%
602-49470-2210	Equipment Parts	996	272	191	-	-	0.0%
602-49470-2240	Central Garage Charges	22,583	5,255	16,523	30,000	30,000	0.0%
	Total Supplies	<u>24,278</u>	<u>8,824</u>	<u>20,734</u>	<u>36,000</u>	<u>35,000</u>	-2.8%
Services & Charges							
602-49470-3000	Professional Services	1,635	896	1,632	2,000	2,000	0.0%
602-49470-3100	Contractual Services	5,311	12,857	12,298	7,000	10,000	42.9%
602-49470-3200	Communications	6,344	6,546	6,471	6,500	6,500	0.0%
602-49470-3300	Conferences and Schools	1,493	-	628	500	500	0.0%
602-49470-3800	Utilities	20,404	19,665	15,000	19,000	19,000	0.0%
	Total Services and Charges	<u>35,187</u>	<u>39,964</u>	<u>36,029</u>	<u>35,000</u>	<u>38,000</u>	8.6%
Charges							
602-49470-4000	Repair and Maintenance	3,658	13,933	429	12,000	14,000	16.7%
602-49470-4020	Lift Station Repairs	10,629	12,569	9,557	13,000	13,000	0.0%
	Total Charges	<u>14,287</u>	<u>26,502</u>	<u>9,986</u>	<u>25,000</u>	<u>27,000</u>	8.0%
Capital Outlay							
602-49470-5300	Improvements	-	5,003	-	-	-	0.0%
	Total Capital Outlay	<u>-</u>	<u>5,003</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
	TOTAL EXPENDITURES	<u>\$ 166,356</u>	<u>\$ 166,204</u>	<u>\$ 184,051</u>	<u>\$ 262,015</u>	<u>\$ 275,360</u>	5.1%

WASTEWATER TREATMENT
49480
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
602-49480-1010	Regular Employees	\$ 252,518	\$ 266,907	\$ 230,757	\$ 291,583	\$ 290,587	-0.3%
602-49480-1020	Overtime	22,094	34,643	39,037	29,988	29,988	0.0%
602-49480-1090	Cellphone Reimbursement	1,814	1,619	1,274	1,799	1,799	0.0%
602-49480-1110	Severance Pay	-	780	-	-	-	0.0%
602-49480-1200	FICA	15,626	17,119	15,530	20,049	19,987	-0.3%
602-49480-1210	PERA	20,315	22,046	19,825	24,118	24,043	-0.3%
602-49480-1220	Medicare	3,654	4,044	3,632	4,689	4,674	-0.3%
602-49480-1300	Insurance	66,087	51,044	50,475	64,003	64,940	1.5%
602-49480-1310	VEBA/HSA Trust Funding	3,191	11,119	18,923	23,361	22,476	-3.8%
602-49480-1330	Life Insurance	705	781	745	833	833	0.0%
602-49480-1340	Disability Insurance	858	916	814	1,195	1,075	-10.0%
	Total Personnel	<u>386,862</u>	<u>411,018</u>	<u>381,012</u>	<u>461,618</u>	<u>460,402</u>	-0.3%
Supplies							
602-49480-2000	Office Supplies	926	134	205	1,000	700	-30.0%
602-49480-2050	Computer Supplies	1,059	-	4,489	1,000	700	-30.0%
602-49480-2120	Motor Fuels	8,434	4,074	1,674	7,000	5,000	-28.6%
602-49480-2150	Biosolid Application	21,621	18,752	18,870	22,000	22,000	0.0%
602-49480-2170	General Supplies	74,744	69,413	61,899	75,000	85,000	13.3%
602-49480-2180	Uniforms	3,778	3,122	2,339	3,000	3,000	0.0%
602-49480-2190	Safety Equipment	402	319	675	500	500	0.0%
602-49480-2210	Equipment Parts	17,346	11,059	10,844	17,000	15,000	-11.8%
602-49480-2220	Vehicle Maintenance	-	96	-	-	-	0.0%
602-49480-2230	Bldg. Repair/Maint. Supplies	1,114	218	1,117	1,500	1,000	-33.3%
602-49480-2240	Central Garage Charges	1,111	4,346	1,202	2,500	2,500	0.0%
602-49480-2400	Small Tools	311	390	78	1,000	1,000	0.0%
	Total Supplies	<u>130,846</u>	<u>111,923</u>	<u>103,392</u>	<u>131,500</u>	<u>136,400</u>	3.7%
Services & Charges							
602-49480-3000	Professional Services	11,421	28,019	15,944	15,000	10,000	-33.3%
602-49480-3100	Contractual Services	69,183	58,051	73,212	70,000	80,000	14.3%
602-49480-3200	Communications	2,528	2,541	2,267	2,700	2,700	0.0%
602-49480-3300	Conferences and Schools	4,048	1,375	2,700	4,500	4,500	0.0%
602-49480-3400	Publishing and Advertising	-	-	65	-	-	0.0%
602-49480-3610	General Liability	4,813	5,569	3,789	8,204	8,204	0.0%
602-49480-3620	Property Insurance	8,001	8,009	6,555	9,451	9,352	-1.0%
602-49480-3800	Utilities	151,624	145,409	185,926	140,000	140,000	0.0%
	Total Services and Charges	<u>251,618</u>	<u>248,973</u>	<u>290,458</u>	<u>249,855</u>	<u>254,756</u>	2.0%
Charges							
602-49480-4000	Repair and Maintenance	43,418	35,963	24,607	35,000	35,000	0.0%
602-49480-4200	Depreciation	651,823	1,235,717	-	858,000	1,235,717	44.0%
602-49480-4230	Loss on disposal of assets	115,749	4,886	-	-	-	0.0%
602-49480-4330	Dues and Subscriptions	220	231	3,260	300	300	0.0%
602-49480-4500	Permits and Fees	6,500	6,000	6,620	7,000	7,000	0.0%
602-49480-4940	Safety Program	541	436	824	500	2,600	420.0%
	Total Charges	<u>818,251</u>	<u>1,283,233</u>	<u>35,311</u>	<u>900,800</u>	<u>1,280,617</u>	42.2%
	TOTAL EXPENDITURES	<u>\$ 1,587,577</u>	<u>\$ 2,055,147</u>	<u>\$ 810,173</u>	<u>\$ 1,743,773</u>	<u>\$ 2,132,175</u>	22.3%

CUSTOMER BILLING
49585
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
602-49585-1010	Regular Employees	\$ 72,897	\$ 76,820	\$ 62,167	\$ 66,097	\$ 65,589	-0.8%
602-49585-1020	Overtime	1,050	622	4	1,580	1,580	0.0%
602-49585-1110	Severance Pay	-	-	101	-	-	0.0%
602-49585-1200	FICA	4,445	4,640	3,729	4,196	4,164	-0.8%
602-49585-1210	PERA	5,546	5,809	4,570	5,076	5,038	-0.7%
602-49585-1220	Medicare	1,040	1,089	872	981	974	-0.7%
602-49585-1300	Insurance	10,109	9,871	9,401	7,887	8,600	9.0%
602-49585-1310	VEBA/HSA Trust Funding	5,206	5,504	4,488	4,033	4,033	0.0%
602-49585-1330	Life Insurance	219	246	225	221	221	0.0%
602-49585-1340	Disability Insurance	248	262	510	271	243	-10.3%
	Total Personnel	<u>100,760</u>	<u>104,863</u>	<u>86,067</u>	<u>90,342</u>	<u>90,442</u>	0.1%
Supplies							
602-49585-2000	Office Supplies	360	176	167	350	350	0.0%
602-49585-2050	Computer Supplies	391	-	-	650	650	0.0%
	Total Supplies	<u>751</u>	<u>176</u>	<u>167</u>	<u>1,000</u>	<u>1,000</u>	0.0%
Services & Charges							
602-49585-3000	Professional Services	8,086	7,879	6,775	8,000	800	-90.0%
602-49585-3100	Contractual Services	1,665	2,300	2,300	3,100	2,300	-25.8%
602-49585-3200	Communications	7,460	7,567	7,007	7,500	7,500	0.0%
602-49585-3500	Printing and Publishing	2,318	2,543	2,085	2,750	2,750	0.0%
	Total Services and Charges	<u>19,529</u>	<u>20,289</u>	<u>18,167</u>	<u>21,350</u>	<u>13,350</u>	-37.5%
Charges							
602-49585-4320	Uncollectible Accounts	527	8,457	746	800	800	0.0%
	Total Charges	<u>527</u>	<u>8,457</u>	<u>746</u>	<u>800</u>	<u>800</u>	0.0%
	TOTAL EXPENDITURES	<u>\$ 121,567</u>	<u>\$ 133,785</u>	<u>\$ 105,147</u>	<u>\$ 113,492</u>	<u>\$ 105,592</u>	-7.0%

SEWER ADMINISTRATION
49586
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
602-49586-1010	Regular Employees	\$ 44,860	\$ 47,067	\$ 55,557	\$ 65,304	\$ 67,241	3.0%
602-49586-1020	Overtime	18	101	28	-	-	0.0%
602-49586-1030	Part-time Employees	-	-	3,846	-	-	0.0%
602-49586-1090	Cellphone Reimbursement	-	-	85	113	113	0.0%
602-49586-1200	FICA	2,641	2,698	3,492	4,056	4,176	3.0%
602-49586-1210	PERA	3,366	3,538	4,123	4,898	5,043	3.0%
602-49586-1220	Medicare	618	654	817	949	977	3.0%
602-49586-1300	Insurance	7,279	4,643	8,000	9,368	7,946	-15.2%
602-49586-1310	VEBA/HSA Trust Funding	2,465	2,351	3,126	3,558	3,158	-11.2%
602-49586-1330	Life Insurance	98	83	101	186	186	0.0%
602-49586-1340	Disability Insurance	238	249	235	268	249	-7.1%
602-49586-1510	Worker's Comp Expense	19,592	23,400	23,135	21,626	14,697	-32.0%
	Total Personnel	<u>81,175</u>	<u>84,784</u>	<u>102,545</u>	<u>110,326</u>	<u>103,786</u>	-5.9%
Supplies							
602-49586-2000	Office Supplies	1,023	1,000	750	1,000	1,000	0.0%
602-49586-2050	Computer Supplies	-	-	1,110	-	-	0.0%
602-49586-2170	General Supplies	400	400	300	400	400	0.0%
	Total Supplies	<u>1,423</u>	<u>1,400</u>	<u>2,160</u>	<u>1,400</u>	<u>1,400</u>	0.0%
Services & Charges							
602-49586-3000	Professional Services	3,034	38,213	10,874	5,000	5,000	0.0%
602-49586-3050	Administrative Charges	2,916	2,916	4,606	6,000	6,000	0.0%
602-49586-3100	Contractual Services	4,764	4,772	3,525	5,000	5,000	0.0%
602-49586-3200	Communications	-	50	-	-	-	0.0%
602-49586-3300	Conferences and Schools	-	-	133	-	-	0.0%
602-49586-3400	Publishing and Advertising	-	29	24	-	-	0.0%
602-49586-3610	General Liability	-	-	-	15,000	-	0.0%
	Total Services and Charges	<u>10,714</u>	<u>45,980</u>	<u>19,162</u>	<u>31,000</u>	<u>16,000</u>	-48.4%
Charges							
602-49586-4000	Repair and Maintenance	7,500	7,500	5,625	7,500	7,500	0.0%
602-49586-4330	Dues and Subscriptions	6,108	5,645	2,257	-	2,500	100.0%
602-49586-4800	Property Tax Expense	834	-	-	-	-	0.0%
602-49586-4940	Safety Program	-	-	-	500	-	-100.0%
602-49586-4950	Computer Financing Account	12,692	13,107	13,614	14,107	21,241	50.6%
	Total Charges	<u>27,134</u>	<u>26,252</u>	<u>21,496</u>	<u>22,107</u>	<u>31,241</u>	41.3%
	TOTAL EXPENDITURES	<u>\$ 120,446</u>	<u>\$ 158,416</u>	<u>\$ 145,363</u>	<u>\$ 164,833</u>	<u>\$ 152,427</u>	-7.5%

CAPITAL OUTLAY
49593
2022 Budget

		2019	2020	2021 YTD as of	2021	2022	PERCENT
		ACTUAL	ACTUAL	11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Capital Outlay							
602-49593-5200	Buildings Capital Outaly	\$ -	\$ -	\$ -	\$ 50,000	\$ -	-100.0%
602-49593-5300	Improvements	295,762	167,243	255,250	450,000	755,000	67.8%
602-49593-5400	Machinery	455,187	137,585	59,992	230,000	737,000	220.4%
	Total Capital Outlay	<u>750,949</u>	<u>304,828</u>	<u>315,242</u>	<u>730,000</u>	<u>1,492,000</u>	104.4%
	TOTAL EXPENDITURES	<u>\$ 750,949</u>	<u>\$ 304,828</u>	<u>\$ 315,242</u>	<u>\$ 730,000</u>	<u>\$ 1,492,000</u>	104.4%

DEBT SERVICE
49980
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Debt Service							
602-49980-6000	Principal	\$ -	\$ -	\$ 772,810	\$ 772,810	\$ 842,810	9.1%
602-49980-6100	Bond Interest	198,507	181,744	175,972	175,972	162,128	-7.9%
602-49980-6200	Fiscal Agent Fee	675	12,167	675	2,000	2,000	0.0%
602-49980-6250	Amortization Expense	(3,689)	(3,689)	-	1,000	(3,689)	-468.9%
	Total Debt Service	<u>195,493</u>	<u>190,222</u>	<u>949,457</u>	<u>951,782</u>	<u>1,003,249</u>	5.4%
	TOTAL EXPENDITURES	<u>\$ 195,493</u>	<u>\$ 190,222</u>	<u>\$ 949,457</u>	<u>\$ 951,782</u>	<u>\$ 1,003,249</u>	5.4%

Fund: Electric Utility

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Charges for Services	\$ 7,328,214	\$ 6,943,003	\$ 6,953,840	\$ 71,008,279	2.2%
Miscellaneous Revenue	237,916	247,222	82,500	6,400	-22.4%
Total Revenues	\$ 7,501,082	\$ 7,566,130	\$ 7,073,500	\$ 7,036,340	
Expenditure					
Personnel	\$ 676,232	\$ 705,415	\$ 758,108	\$ 770,012	1.6%
Supplies	386,655	214,581	202,550	198,950	-1.8%
Services & Charges	5,188,319	5,112,638	5,130,914	5,140,044	20.0%
Charges	63,747	75,636	60,100	76,253	26.9%
Capital Outlay	491,520	111,246	280,000	398,000	42.1%
Debt Service	6,538	3,391	1,850	500	-73.0%
Transfers	428,000	488,000	482,000	437,000	-9.3%
Total Expenditures	\$ 7,241,011	\$ 6,710,907	\$ 6,915,522	\$ 7,020,759	

FUND DESCRIPTION

The Electric Utility is municipally owned and operated as an enterprise fund. The Electric Utility currently serves approximately 4,134 customers, residential, commercial, and industrial. There are approximately 3,664 residential customers, 446 commercial customers, and 24 industrial customers. In 1902 purchasing power from Northern States Power Company, the City of Waseca started the Electric fund. In 1985 the City switched from NSP to Southern Minnesota Municipal Power Agency (SMMPA) and presently has a wholesale power purchase contract with SMMPA until April 1, 2050.

This utility is responsible for planning, operations, and maintenance of all infrastructure, including substation, underground system, overhead system, emergency community sirens, and street lighting. The Electric Utility is also a Class A State of Minnesota licensed electrical contractor for installation of customer electric services.

The entire operation of the utility is funded from fees collected for the services. This fund reflects all utility departmental activity, including meter reading, customer billing, administrative operations, and debt service activities. The Electric Utility annually transfers a Franchise Fee to the General Fund.

PERSONNEL LEVELS

- 1 – Fore Person
- 3 – Linepersons
- 1 – Utilities Office Manager (34% allocation)
- 1 – Director of Utilities & Public Works (34% allocation)
- 2 – Utilities Office Technicians (34% allocation)

ELECTRIC FUND
BUDGET SUMMARY REPORT
Revenues and Expenditures

Description	2019	2020	2021	2021	2022	PERCENT CHANGE
	ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	
Revenues						
604-36210-0000 Interest Earnings	\$ 882	\$ 72,514	\$ -	\$ 10,000	\$ 10,000	0.0%
604-36240-0000 Refund/Reimbursement	177,559	5,252	241,725	-	-	0.0%
604-37000-3701 Residential	3,273,698	3,396,312	3,186,282	3,400,000	3,400,000	0.0%
604-37000-3702 Commercial General	1,042,451	989,381	952,726	960,000	960,000	0.0%
604-37000-3703 Large Commercial	1,280,865	1,117,665	1,094,385	1,100,000	1,125,000	2.3%
604-37000-3704 Mid Commercial Power	1,036,393	1,014,406	952,880	1,000,000	1,000,000	0.0%
604-37000-3705 Highway/Street Lighting	171,456	170,717	185,517	147,000	150,000	2.0%
604-37000-3706 Park Lighting	4,302	4,736	5,195	-	4,300	100.0%
604-37000-3708 Public Building	82,123	70,030	72,714	73,000	51,000	-30.1%
604-37000-3710 Electric Heat	111,069	104,403	93,169	-	103,279	100.0%
604-37000-3713 EV Charging	-	-	166	-	-	0.0%
604-37000-3905 Capital Funding Charge	-	-	75,149	152,640	184,000	20.5%
604-37160-0000 Penalties	70,570	13,222	49,230	65,000	75,000	15.4%
604-37180-3720 Energy Star Program	19,662	16,466	20,121	15,000	15,000	0.0%
604-37180-3721 Energy Management Program	2,508	4,123	4,123	4,000	4,000	0.0%
604-37180-3722 Commercial Rebates	213,721	28,872	10,218	25,000	25,000	0.0%
604-37180-3725 Solar Power	7,310	727	-	500	500	0.0%
604-37180-3726 Low Income CIP Program Rev.	200	160	290	200	200	0.0%
604-37430-0000 Yard Light Rental	11,886	11,783	10,141	11,500	11,000	-4.3%
604-37470-0000 Miscellaneous Revenue	56,836	118,409	86,798	70,000	50,000	-28.6%
604-37473-0000 Salvage Revenue	2,639	1,725	10,857	2,500	4,000	60.0%
604-39101-0000 Gain on Sale of Fixed Asset	-	15,200	-	-	-	0.0%
1000 Total Revenues	\$ 7,566,130	\$ 7,190,225	\$ 7,051,686	\$ 7,036,340	\$ 7,172,279	1.9%
Expenditures						
Personnel						
1010 Regular Employees	\$ 420,515	\$ 453,778	\$ 420,259	\$ 464,395	\$ 479,881	3.3%
1020 Overtime	50,893	49,865	43,880	70,247	70,247	0.0%
1030 Part-time Employees	-	-	3,846	-	-	0.0%
1090 Cell Phone Reimbursement	2,178	2,124	2,049	2,159	2,159	0.0%
1110 Severance Pay	-	-	102	-	-	0.0%
1200 FICA	28,173	29,587	27,924	33,288	34,248	2.9%
1210 PERA	35,330	37,130	34,681	40,098	41,259	2.9%
1220 Medicare	6,589	6,951	6,531	7,784	8,009	2.9%
1300 Insurance	77,687	67,862	77,311	80,716	86,273	6.9%
1310 VEBA Trust Fund	30,557	31,619	29,925	30,619	30,295	-1.1%
1330 Life Insurance	1,125	1,163	1,106	1,223	1,223	0.0%
1340 Disability Insurance	1,699	1,781	1,709	1,904	1,775	-6.8%
1510 Worker's Comp Expense	21,486	23,555	24,446	25,675	14,643	-43.0%
Total Personnel	676,232	705,415	673,769	758,108	770,012	1.6%
Supplies						
2000 Office Supplies	1,607	1,600	1,222	1,550	1,550	0.0%
2050 Computer Supplies	391	-	-	500	900	80.0%
2120 Motor fuels	6,274	4,396	6,208	5,000	5,000	0.0%
2170 General Supplies	7,626	19,436	8,761	8,500	8,500	0.0%
2180 Uniforms	4,016	3,788	1,700	5,000	5,000	0.0%
2190 Safety Equipment	931	1,633	367	2,500	2,500	0.0%
2210 Equipment parts	-	-	(6,067)	-	-	0.0%
2215 Meters	8,969	13,841	4,003	8,000	2,000	-75.0%
2220 Vehicle Maintenance	-	308	-	-	-	0.0%
2230 Bldg. Repair/Maint. Supplies	13,800	17,397	18,764	24,000	23,000	-4.2%
2240 City Shop Charges	41,945	31,320	14,850	25,000	25,000	0.0%
2290 Load Control Credit	56,728	57,128	57,100	57,000	57,000	0.0%
2295 Load Control Delivery	861	583	226	5,000	5,000	0.0%
2300 Energy Star Rebate	20,928	25,666	17,288	20,000	20,000	0.0%
2320 SMMPA EMP - Load Mgmt.	2,508	4,123	4,123	3,500	3,500	0.0%
2330 SMMP Comm. Rebates	213,721	29,054	4,484	30,000	30,000	0.0%
2340 Low Income CIP Program	4,689	3,690	5,488	4,000	4,000	0.0%
2400 Small Tools	1,661	618	114	3,000	6,000	100.0%
Total Supplies	386,655	214,581	138,631	202,550	198,950	-1.8%

ELECTRIC FUND
BUDGET SUMMARY REPORT
Revenues and Expenditures

Description	2019	2020	2021	2021	2022	PERCENT CHANGE
	ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	
Services & Charges						
3000 Professional Services	49,205	53,282	61,336	59,000	68,000	15.3%
3050 Professional Services - Audit Fees	9,441	9,441	11,291	11,697	11,697	0.0%
3100 Contractual Services	23,308	25,460	17,055	26,300	27,300	3.8%
3200 Communications	9,345	9,686	8,674	11,000	11,000	0.0%
3300 Conferences and Schools	1,013	46	20	4,000	3,000	-25.0%
3400 Publishing/Advertising	49	-	24	-	-	0.0%
3500 Printing/Publishing	2,318	2,543	2,085	2,750	2,750	0.0%
3610 Public Liability Insurance	4,188	4,400	3,402	3,874	4,854	25.3%
3620 Property Insurance	3,955	4,115	3,114	6,593	4,443	-32.6%
3800 Utilities	6,600	6,782	6,549	5,700	7,000	22.8%
3810 Purchased Power	5,078,897	4,996,883	4,261,081	5,000,000	5,000,000	0.0%
Total Services and Charges	5,188,319	5,112,638	4,374,631	5,130,914	5,140,044	0.2%
Charges						
4000 Repair and Maintenance	27,785	15,167	17,160	17,000	20,000	17.6%
4320 Uncollectible Accounts	1,489	28,474	2,129	2,000	2,000	0.0%
4330 Dues and Subscriptions	16,829	17,781	16,231	18,100	18,100	0.0%
4360 Service Rights Cost	-	-	2,787	-	-	0.0%
4940 Safety Program	4,415	685	867	10,000	10,000	0.0%
4950 Computer Financing Account	13,229	13,529	14,035	13,000	26,153	101.2%
Total Charges	63,747	75,636	53,209	60,100	76,253	26.9%
Capital Outlay						
5200 Buildings	35,024	5,130	-	10,000	10,000	0.0%
5300 Improvements	173,633	77,057	168,564	135,000	210,000	55.6%
5400 Machinery	282,863	29,059	131,862	135,000	178,000	31.9%
Total Capital outlay	491,520	111,246	300,426	280,000	398,000	42.1%
Debt Service Expense						
6140 Deposit Interest Expense	6,538	3,391	35	1,850	500	-73.0%
Total Debt Service	6,538	3,391	35	1,850	500	-73.0%
Transfers						
7200 Transfer - General Fund	428,000	488,000	361,500	482,000	437,000	-9.3%
Total Transfers	428,000	488,000	361,500	482,000	437,000	-9.3%
TOTAL EXPENSES	\$ 7,241,011	\$ 6,710,907	\$ 5,902,201	\$ 6,915,522	\$ 7,020,759	1.5%
4200 Add: Depreciation Expense	283,176	405,651	-	283,176	405,651	43.3%
6250 Amortization Expense	1,760	1,760	-	931	-	-100.0%
NET EXPENSES	7,525,947	7,118,318	5,902,201	7,199,629	7,426,410	
CHANGE IN NET ASSETS	40,183	71,907	1,149,485	(163,289)	(254,131)	

TRANSFERS
49300
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Transfers							
604-49300-7200	Transfer - General Fund	\$ 143,000	\$ 203,000	\$ 147,750	\$ 197,000	\$ 147,000	-25.4%
	Total Transfers	<u>143,000</u>	<u>203,000</u>	<u>147,750</u>	<u>197,000</u>	<u>147,000</u>	-25.4%
	TOTAL EXPENDITURES	<u>\$ 143,000</u>	<u>\$ 203,000</u>	<u>\$ 147,750</u>	<u>\$ 197,000</u>	<u>\$ 147,000</u>	-25.4%

ELECTRIC - PURCHASED POWER
49550
2022 Budget

		2019 ACTUAL	2020 ACTUAL	2021 YTD as of 11/30/2021	2021 BUDGET	2022 BUDGET	PERCENT CHANGE
Expenditures							
Services & Charges							
604-49550-3810	Purchased Power	\$ 5,078,897	\$ 4,996,883	\$ 4,261,081	\$ 5,000,000	\$ 5,000,000	0.0%
	Total Services and Charges	<u>5,078,897</u>	<u>4,996,883</u>	<u>4,261,081</u>	<u>5,000,000</u>	<u>5,000,000</u>	0.0%
	TOTAL EXPENDITURES	<u>\$ 5,078,897</u>	<u>\$ 4,996,883</u>	<u>\$ 4,261,081</u>	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>	0.0%

ELECTRIC - TRANSMISSION
49570
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
604-49570-1010	Regular Employees	\$ 9,516	\$ 10,107	\$ 9,514	\$ 10,442	\$ 10,878	4.2%
604-49570-1020	Overtime	1,307	1,372	1,445	2,197	2,197	0.0%
604-49570-1090	Cellphone Reimbursement	70	68	63	69	69	0.0%
604-49570-1200	FICA	647	689	654	788	815	3.4%
604-49570-1210	PERA	812	861	822	948	981	3.5%
604-49570-1220	Medicare	151	161	153	184	191	3.8%
604-49570-1300	Insurance	1,917	1,697	1,901	2,019	2,204	9.2%
604-49570-1310	VEBA/HSA Trust Funding	727	752	703	727	727	0.0%
604-49570-1330	Life Insurance	25	26	25	26	26	0.0%
604-49570-1340	Disability Insurance	38	40	38	43	40	-7.0%
	Total Personnel	<u>15,210</u>	<u>15,773</u>	<u>15,318</u>	<u>17,443</u>	<u>18,128</u>	3.9%
Supplies							
604-49570-2170	General Supplies	-	-	214	-	-	0.0%
604-49570-2230	Bldg. Repair/Maint. Supply	1,585	9	3,273	1,000	3,000	200.0%
	Total Supplies	<u>1,585</u>	<u>9</u>	<u>3,487</u>	<u>1,000</u>	<u>3,000</u>	200.0%
Services & Charges							
604-49570-3100	Contractual Services	7,125	8,513	395	10,000	10,000	0.0%
604-49570-3800	Utilities	956	1,045	789	-	1,000	100.0%
	Total Services and Charges	<u>8,081</u>	<u>9,558</u>	<u>1,184</u>	<u>10,000</u>	<u>11,000</u>	10.0%
Charges							
604-49570-4000	Repair and Maintenance	-	-	6,586	-	5,000	100.0%
	Total Charges	<u>-</u>	<u>-</u>	<u>6,586</u>	<u>-</u>	<u>5,000</u>	100.0%
	TOTAL EXPENDITURES	<u>\$ 24,876</u>	<u>\$ 25,340</u>	<u>\$ 26,575</u>	<u>\$ 28,443</u>	<u>\$ 37,128</u>	30.5%

OPERATING MAINTENANCE
49571
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
604-49571-1010	Regular Employees	\$ 210,291	\$ 231,561	\$ 209,895	\$ 230,378	\$ 239,996	4.2%
604-49571-1020	Overtime	29,722	30,455	29,434	48,471	48,471	0.0%
604-49571-1090	Cellphone Reimbursement	1,537	1,499	1,397	1,525	1,525	0.0%
604-49571-1200	FICA	14,332	15,222	14,293	17,383	17,979.00	3.4%
604-49571-1210	PERA	17,975	19,007	17,950	20,914	21,635	3.4%
604-49571-1220	Medicare	3,352	3,560	3,343	4,065	4,205	3.4%
604-49571-1300	Insurance	42,299	37,441	41,943	44,541	48,635	9.2%
604-49571-1310	VEBA/HSA Trust Funding	16,046	16,581	15,511	16,046	16,046	0.0%
604-49571-1330	Life Insurance	559	578	541	565	565	0.0%
604-49571-1340	Disability Insurance	839	879	842	945	888	-6.0%
	Total Personnel	<u>336,952</u>	<u>356,783</u>	<u>335,149</u>	<u>384,833</u>	<u>399,945</u>	3.9%
Supplies							
604-49571-2120	Motor Fuels	6,274	4,396	6,208	5,000	5,000	0.0%
604-49571-2170	General Supplies	6,844	6,194	4,335	8,000	8,000	0.0%
604-49571-2180	Uniforms	4,016	3,788	1,700	5,000	5,000	0.0%
604-49571-2190	Safety Equipment	931	1,633	367	2,500	2,500	0.0%
604-49571-2210	Equipment Parts	-	-	(6,067)	-	-	0.0%
604-49571-2215	Meters	8,969	13,841	4,003	8,000	2,000	-75.0%
604-49571-2220	Vehicle Maintenance	-	308	-	-	-	0.0%
604-49571-2230	Bldg Repair/Maint. Supply	-	231	-	-	-	0.0%
604-49571-2240	Central Garage Charges	41,945	31,320	14,850	25,000	25,000	0.0%
604-49571-2290	Load Control Credit - Customer	56,728	57,128	57,100	57,000	57,000	0.0%
604-49571-2295	Load Control Delivery	861	583	226	5,000	5,000	0.0%
604-49571-2300	Energy Star Rebate/Appliances	20,928	25,666	17,288	20,000	20,000	0.0%
604-49571-2320	SMMPA EMP- Energy Load Mgmt.	2,508	4,123	4,123	3,500	3,500	0.0%
604-49571-2330	SMMPA Commercial Rebates	213,721	29,054	4,484	30,000	30,000	0.0%
604-49571-2340	Low Income CIP Program	4,689	3,690	5,488	4,000	4,000	0.0%
604-49571-2400	Small Tools	1,661	618	114	3,000	6,000	100.0%
	Total Supplies	<u>370,075</u>	<u>182,573</u>	<u>114,219</u>	<u>176,000</u>	<u>173,000</u>	-1.7%
Services & Charges							
604-49571-3000	Professional Services	2,160	73	-	5,000	-	-100.0%
604-49571-3100	Contractual Services	7,734	7,095	10,626	8,000	9,000	12.5%
604-49571-3200	Communications	981	960	800	-	-	0.0%
604-49571-3300	Conferences and Schools	-	-	-	2,000	1,000	-50.0%
	Total Services and Charges	<u>10,875</u>	<u>8,128</u>	<u>11,426</u>	<u>15,000</u>	<u>10,000</u>	-33.3%
Charges							
604-49571-4000	Repair and Maintenance	6,418	-	903	2,000	-	-100.0%
604-49571-4200	Depreciation	283,176	405,651	-	283,176	405,651	43.3%
604-49571-4360	Service Rights Expense	-	-	2,787	-	-	0.0%
604-49571-4940	Safety Program	4,301	641	867	10,000	10,000	0.0%
	Total Charges	<u>293,895</u>	<u>406,292</u>	<u>4,557</u>	<u>295,176</u>	<u>415,651</u>	40.8%
	TOTAL EXPENDITURES	<u>\$ 1,011,797</u>	<u>\$ 953,776</u>	<u>\$ 465,351</u>	<u>\$ 871,009</u>	<u>\$ 998,596</u>	14.6%

OH OPERATION/MAINTENANCE
49572
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
604-49572-1010	Regular Employees	\$ 21,113	\$ 22,424	\$ 21,108	\$ 23,168	\$ 24,136	4.2%
604-49572-1020	Overtime	6,787	4,311	3,246	4,875	4,875	0.0%
604-49572-1090	Cellphone Reimbursement	155	151	141	153	153	0.0%
604-49572-1200	FICA	1,670	1,607	1,455	1,748	1,808	3.4%
604-49572-1210	PERA	2,092	2,005	1,827	2,103	2,176	3.5%
604-49572-1220	Medicare	391	376	340	409	423	3.4%
604-49572-1300	Insurance	4,254	3,766	4,218	4,479	4,891	9.2%
604-49572-1310	VEBA/HSA Trust Funding	1,614	1,668	1,560	1,614	1,614	0.0%
604-49572-1330	Life Insurance	56	58	54	57	57	0.0%
604-49572-1340	Disability Insurance	84	88	85	95	89	-6.3%
	Total Personnel	<u>38,216</u>	<u>36,454</u>	<u>34,034</u>	<u>38,701</u>	<u>40,222</u>	3.9%
Supplies							
604-49572-2230	Bldg. Repair/Maint. Supplies	-	1,279	-	1,000	1,000	0.0%
	Total Supplies	<u>-</u>	<u>1,279</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>	0.0%
Services & Charges							
604-49572-3100	Contractual Services	1,230	2,500	-	-	-	0.0%
	Total Services and Charges	<u>1,230</u>	<u>2,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
	TOTAL EXPENDITURES	<u>\$ 39,446</u>	<u>\$ 40,233</u>	<u>\$ 34,034</u>	<u>\$ 39,701</u>	<u>\$ 41,222</u>	3.8%

UG OPERATION/MAINTENANCE
49573
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
604-49573-1010	Regular Employees	\$ 38,232	\$ 40,930	\$ 38,055	\$ 41,768	\$ 43,512	4.2%
604-49573-1020	Overtime	9,003	10,072	6,926	8,788	8,788	0.0%
604-49573-1090	Cellphone Reimbursement	279	272	253	276	276	0.0%
604-49573-1200	FICA	2,826	3,065	2,687	3,152	3,260	3.4%
604-49573-1210	PERA	3,543	3,825	3,373	3,792	3,922	3.4%
604-49573-1220	Medicare	661	717	628	737	762	3.4%
604-49573-1300	Insurance	7,669	6,788	7,604	8,075	8,818	9.2%
604-49573-1310	VEBA/HSA Trust Funding	2,909	3,006	2,812	2,909	2,909	0.0%
604-49573-1330	Life Insurance	101	105	98	102	102	0.0%
604-49573-1340	Disability Insurance	152	159	153	171	161	-5.8%
	Total Personnel	<u>65,375</u>	<u>68,939</u>	<u>62,589</u>	<u>69,770</u>	<u>72,510</u>	3.9%
Supplies							
604-49573-2170	General Supplies	255	12,841	2,967	-	-	0.0%
604-49573-2230	Bldg. Repair/Maint. Supplies	6,684	8,832	8,323	13,000	10,000	-23.1%
	Total Supplies	<u>6,939</u>	<u>21,673</u>	<u>11,290</u>	<u>13,000</u>	<u>10,000</u>	-23.1%
Services & Charges							
604-49573-3100	Contractual Services	596	-	-	-	-	0.0%
	Total Services and Charges	<u>596</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
Charges							
604-49573-4000	Repair and Maintenance	5,201	2,451	2,210	7,000	5,000	-28.6%
	Total Charges	<u>5,201</u>	<u>2,451</u>	<u>2,210</u>	<u>7,000</u>	<u>5,000</u>	-28.6%
	TOTAL EXPENDITURES	<u>\$ 78,111</u>	<u>\$ 93,063</u>	<u>\$ 76,089</u>	<u>\$ 89,770</u>	<u>\$ 87,510</u>	-2.5%

STREETLIGHT OPERATIONS/MAINTENANCE
49574
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
604-49574-1010	Regular Employees	\$ 10,705	\$ 11,370	\$ 10,703	\$ 11,747	\$ 12,238	4.2%
604-49574-1020	Overtime	1,608	1,713	1,562	2,472	2,472	0.0%
604-49574-1090	Cellphone Reimbursement	78	76	71	78	78	0.0%
604-49574-1200	FICA	736	786	732	886	917	3.5%
604-49574-1210	PERA	924	981	920	1,066	1,103	3.5%
604-49574-1220	Medicare	172	184	171	207	214	3.4%
604-49574-1300	Insurance	2,157	1,909	2,138	2,271	2,480	9.2%
604-49574-1310	VEBA/HSA Trust Funding	818	845	791	818	818	0.0%
604-49574-1330	Life Insurance	29	29	27	29	29	0.0%
604-49574-1340	Disability Insurance	43	48	43	48	45	-6.3%
	Total Personnel	<u>17,270</u>	<u>17,941</u>	<u>17,158</u>	<u>19,622</u>	<u>20,394</u>	3.9%
Supplies							
604-49574-2170	General Supplies	90	-	944	-	-	0.0%
604-49574-2230	Bldg. Repair/Maint. Supplies	5,530	7,047	7,169	9,000	9,000	0.0%
	Total Supplies	<u>5,620</u>	<u>7,047</u>	<u>8,113</u>	<u>9,000</u>	<u>9,000</u>	0.0%
Services & Charges							
604-49574-3800	Utilities	5,645	5,706	5,760	5,700	6,000	5.3%
604-49574-4000	Repair and Maintenance	8,666	5,216	1,837	-	2,000	100.0%
	Total Services and Charges	<u>14,311</u>	<u>10,922</u>	<u>7,597</u>	<u>5,700</u>	<u>8,000</u>	40.4%
	TOTAL EXPENDITURES	<u>\$ 37,201</u>	<u>\$ 35,910</u>	<u>\$ 32,868</u>	<u>\$ 34,322</u>	<u>\$ 37,394</u>	9.0%

METER READING
49584
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
604-49584-1010	Regular Employees	\$ 8,029	\$ 8,527	\$ 8,027	\$ 8,811	9,178.00	4.2%
604-49584-1020	Overtime	1,103	1,158	1,053	1,854	1,854.00	0.0%
604-49584-1090	Cellphone Reimbursement	59	58	54	58	58.00	0.0%
604-49584-1200	FICA	546	582	542	665	688	3.5%
604-49584-1210	PERA	685	726	681	800	827	3.4%
604-49584-1220	Medicare	128	136	127	155	161	3.9%
604-49584-1300	Insurance	1,618	1,431	1,604	1,703	1,860	9.2%
604-49584-1310	VEBA/HSA Trust Funding	614	634	593	614	614	0.0%
604-49584-1330	Life Insurance	21	22	21	22	22	0.0%
604-49584-1340	Disability Insurance	32	31	32	36	34	-5.6%
	Total Personnel	<u>12,835</u>	<u>13,305</u>	<u>12,734</u>	<u>14,718</u>	<u>15,296</u>	3.9%
	TOTAL EXPENDITURES	<u>\$ 12,835</u>	<u>\$ 13,305</u>	<u>\$ 12,734</u>	<u>\$ 14,718</u>	<u>\$ 15,296</u>	3.9%

CUSTOMER BILLING
49585
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
604-49585-1010	Regular Employees	\$ 70,986	\$ 74,755	\$ 62,492	\$ 66,515	\$ 66,004	-0.8%
604-49585-1020	Overtime	851	515	4	1,590	1,590	0.0%
604-49585-1110	Severance Pay	-	-	102	-	-	0.0%
604-49585-1200	FICA	4,328	4,499	3,749	4,223	4,191	-0.8%
604-49585-1210	PERA	5,388	5,646	4,594	5,108	5,070	-0.7%
604-49585-1220	Medicare	1,012	1,060	877	988	980	-0.8%
604-49585-1300	Insurance	9,560	9,300	9,441	7,937	8,654	9.0%
604-49585-1310	VEBA/HSA Trust Funding	4,985	5,275	4,504	4,058	4,058	0.0%
604-49585-1330	Life Insurance	220	243	226	223	223	0.0%
604-49585-1340	Disability Insurance	250	263	256	273	244	-10.6%
	Total Personnel	<u>97,580</u>	<u>101,556</u>	<u>86,245</u>	<u>90,915</u>	<u>91,014</u>	0.1%
Supplies							
604-49585-2000	Office Supplies	362	337	172	350	350	0.0%
604-49585-2050	Computer Supplies	391	-	-	500	900	80.0%
	Total Supplies	<u>753</u>	<u>337</u>	<u>172</u>	<u>850</u>	<u>1,250</u>	47.1%
Services & Charges							
604-49585-3000	Professional Services	24,113	24,491	23,860	29,000	28,000	-3.4%
604-49585-3100	Contractual Services	1,665	2,300	2,300	2,300	2,300	0.0%
604-49585-3200	Communications	8,364	8,726	7,874	11,000	11,000	0.0%
604-49585-3300	Conferences and Schools	15	-	20	500	500	0.0%
604-49585-3500	Printing and Publishing	2,318	2,543	2,085	2,750	2,750	0.0%
	Total Services and Charges	<u>36,475</u>	<u>38,060</u>	<u>36,139</u>	<u>45,550</u>	<u>44,550</u>	-2.2%
Charges							
604-49585-4320	Uncollectible Accounts	1,489	28,474	2,129	2,000	2,000	0.0%
604-49585-4330	Dues and Subscriptions	99	-	-	100	100	0.0%
	Total Charges	<u>1,588</u>	<u>28,474</u>	<u>2,129</u>	<u>2,100</u>	<u>2,100</u>	0.0%
Debt Service							
604-49585-6140	Deposit Interest Expense	6,538	3,391	35	1,850	500	-73.0%
	Total Debt Service	<u>6,538</u>	<u>3,391</u>	<u>35</u>	<u>1,850</u>	<u>500</u>	-73.0%
	TOTAL EXPENDITURES	<u>\$ 142,934</u>	<u>\$ 171,818</u>	<u>\$ 124,720</u>	<u>\$ 141,265</u>	<u>\$ 139,414</u>	-1.3%

ELECTRIC ADMINISTRATION
49586
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
604-49586-1010	Regular Employees	\$ 51,643	\$ 54,103	\$ 60,466	\$ 71,566	\$ 73,939	3.3%
604-49586-1020	Overtime	35	194	53	-	-	0.0%
604-49586-1030	Part-time Employees	-	-	3,846	-	-	0.0%
604-49586-1090	Cellphone Reimbursement	-	-	69	-	-	0.0%
604-49586-1200	FICA	3,060	3,131	3,802	4,443	4,590	3.3%
604-49586-1210	PERA	3,876	4,073	4,502	5,367	5,545	3.3%
604-49586-1220	Medicare	716	756	889	1,039	1,073	3.3%
604-49586-1300	Insurance	8,214	5,530	8,460	9,691	8,731	-9.9%
604-49586-1310	VEBA/HSA Trust Funding	2,844	2,858	3,451	3,833	3,509	-8.5%
604-49586-1330	Life Insurance	113	102	114	199	199	0.0%
604-49586-1340	Disability Insurance	261	274	260	293	274	-6.5%
604-49586-1510	Worker's Comp Expense	21,486	23,555	24,446	25,675	14,643.02	-43.0%
	Total Personnel	<u>92,248</u>	<u>94,576</u>	<u>110,358</u>	<u>122,106</u>	<u>112,503</u>	-7.9%
Supplies							
604-49586-2000	Office Supplies	1,246	1,263	1,050	1,200	1,200	0.0%
604-49586-2170	General Supplies	437	400	300	500	500	0.0%
	Total Supplies	<u>1,683</u>	<u>1,663</u>	<u>1,350</u>	<u>1,700</u>	<u>1,700</u>	0.0%
Services & Charges							
604-49586-3000	Professional Services	22,932	28,718	37,475	25,000	40,000	60.0%
604-49586-3050	Administrative Charges	9,441	9,441	11,291	11,697	11,697	0.0%
604-49586-3100	Contractual Services	4,959	5,052	3,734	6,000	6,000	0.0%
604-49586-3300	Conferences and Schools	998	46	-	1,500	1,500	0.0%
604-49586-3400	Publishing and Advertising	49	-	24	-	-	0.0%
604-49586-3610	General Liability	4,188	4,400	3,402	3,874	4,854	25.3%
604-49586-3620	Property Insurance	3,955	4,115	3,114	6,593	4,443	-32.6%
	Total Services and Charges	<u>46,522</u>	<u>51,772</u>	<u>59,040</u>	<u>54,664</u>	<u>68,494</u>	25.3%
Charges							
604-49586-4000	Repair and Maintenance	7,500	7,500	5,625	8,000	8,000	0.0%
604-49586-4330	Dues and Subscriptions	16,730	17,781	16,231	18,000	18,000	0.0%
604-49586-4940	Safety Program	114	44	-	-	-	0.0%
604-49586-4950	Computer Financing Account	13,229	13,529	14,035	13,000	26,153	101.2%
	Total Charges	<u>37,573</u>	<u>38,854</u>	<u>35,891</u>	<u>39,000</u>	<u>52,153</u>	33.7%
	TOTAL EXPENDITURES	<u>\$ 178,026</u>	<u>\$ 186,865</u>	<u>\$ 206,639</u>	<u>\$ 217,470</u>	<u>\$ 234,850</u>	8.0%

METER CONVERSION PROJECT
49587
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
604-49587-1020	Overtime	\$ 477	\$ 74	\$ 158	\$ -	-	0.0%
604-49587-1200	FICA	28	4	10	-	-	0.0%
604-49587-1210	PERA	36	6	12	-	-	0.0%
604-49587-1220	Medicare	7	1	2	-	-	0.0%
	Total Personnel	<u>548</u>	<u>85</u>	<u>182</u>	<u>-</u>	<u>-</u>	0.0%
	TOTAL EXPENDITURES	<u>\$ 548</u>	<u>\$ 85</u>	<u>\$ 182</u>	<u>\$ -</u>	<u>\$ -</u>	0.0%

ELECTRIC FRANCHISE FEE
49592
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Transfers							
604-49592-7200	Transfer - General Fund	\$ 285,000	\$ 285,000	\$ 213,750	\$ 285,000	\$ 290,000	1.8%
	Total Transfers	<u>285,000</u>	<u>285,000</u>	<u>213,750</u>	<u>285,000</u>	<u>290,000</u>	1.8%
	TOTAL EXPENDITURES	<u>\$ 285,000</u>	<u>\$ 285,000</u>	<u>\$ 213,750</u>	<u>\$ 285,000</u>	<u>\$ 290,000</u>	1.8%

CAPITAL OUTLAY
49593
2022 Budget

		2019 ACTUAL	2020 ACTUAL	2021 YTD as of 11/30/2021	2021 BUDGET	2022 BUDGET	PERCENT CHANGE
Expenditures							
Capital Outlay							
604-49593-5200	Buildings Capital Outlay	35,024	5,130	\$ -	\$ 10,000	\$ 10,000	0.0%
604-49593-5300	Improvements	173,633	70,391	168,564	135,000	210,000	55.6%
604-49593-5400	Machinery	282,863	29,059	131,862	135,000	178,000	31.9%
	Total Capital Outlay	<u>491,520</u>	<u>104,580</u>	<u>300,426</u>	<u>280,000</u>	<u>398,000</u>	42.1%
	TOTAL EXPENDITURES	<u>\$ 491,520</u>	<u>\$ 104,580</u>	<u>\$ 300,426</u>	<u>\$ 280,000</u>	<u>\$ 398,000</u>	42.1%

DEBT SERVICE
49980
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Debt Service							
604-49980-6250	Amortization Expense	\$ 1,760	\$ 1,760	\$ -	\$ 931	\$ -	-100.0%
	Total Debt Service	<u>1,760</u>	<u>1,760</u>	<u>-</u>	<u>931</u>	<u>-</u>	<u>-100.0%</u>
	TOTAL EXPENDITURES	<u>\$ 1,760</u>	<u>\$ 1,760</u>	<u>\$ -</u>	<u>\$ 931</u>	<u>\$ -</u>	<u>-100.0%</u>

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Fund: Storm Water

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Charges for Services	226,941	280,179	310,573	316,371	1.9%
Miscellaneous Revenue	1,047,233	349,527	45,343	45,684	0.8%
Total Revenues	1,274,174	629,706	355,916	362,055	
Expenditure					
Personnel	\$ 103,486	\$ 85,608	\$ 64,564	\$ 68,875	6.7%
Supplies	1,804	3,260	4,050	4,020	-0.7%
Services & Charges	4,888	22,217	75,148	59,728	-20.5%
Charges	50,896	44,120	61,200	51,000	-16.7%
Capital Outlay	-	-	-	30,000	100.0%
Transfers	6,400	6,400	100,871	6,400	-93.7%
Total Expenditures	\$ 167,474	\$ 161,605	\$ 305,833	\$ 220,023	

FUND DESCRIPTION

The Storm Water utility creates a dedicated fund which can only be expended for the purpose collected; examples include state storm water (MS4) permit compliance, water quality improvements, storm sewer maintenance, new infrastructure, and system upgrades to alleviate localized flooding issues.

PERSONNEL LEVELS

- 1 – Utilities Office Manager (5% allocation)
- 2 – Utilities Office Technicians (5% allocation)
- Charges from Public Works personnel assigned to perform the work.

STORM WATER
2022 Budget
Revenues and Expenditures

Description	2019	2020	2021	2021	2022	PERCENT CHANGE
	ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	
Revenues						
651-33100-0000	\$ -	\$ 820	\$ -	\$ -	\$ -	0.0%
651-33400-0000	-	30,303	-	-	-	0.0%
651-36210-0000	61	7,132	-	100	1,000	900.0%
651-36252-0000	158,320	189,943	202,986	220,239	220,813	0.3%
651-36254-0000	6,606	7,890	8,348	9,072	9,090	0.2%
651-36255-0000	8,045	9,670	10,330	10,773	11,238	4.3%
651-36256-0000	1,728	2,075	2,217	2,349	2,413	2.7%
651-36257-0000	-	803	973	-	1,058	100.0%
651-36258-0000	52,181	62,666	66,499	68,040	70,759	4.0%
651-36259-0000	31,025	37,119	39,688	42,343	42,684	0.8%
651-37160-0000	3,244	638	2,450	3,000	3,000	0.0%
651-39999-0000	1,012,964	280,647	-	-	-	0.0%
Total Revenues	1,274,174	629,706	333,491	355,916	362,055	1.7%
Expenditures						
Personnel						
1010 Regular Employees	76,553	64,087	33,937	47,202	47,864	1.4%
1020 Overtime	2,964	696	284	1,210	824	-31.9%
1090 Cellphone Reimbursement	289	281	221	292	290	-0.7%
1110 Severance Pay	-	-	16	-	-	0.0%
1200 FICA	4,620	3,817	2,019	2,996	3,036	1.3%
1210 PERA	5,873	4,822	2,552	1,348	1,353	0.4%
1220 Medicare	1,080	905	472	155	154	-0.6%
1300 Insurance	6,772	5,755	5,764	6,933	8,179	18.0%
1310 VEBA Trust Funding	3,144	3,218	2,679	3,164	3,266	3.2%
1330 Life Insurance	153	156	131	143	143	0.0%
1340 Disability Insurance	171	181	164	194	177	-8.8%
1510 Workers Comp	1,867	1,690	1,504	927	3,589	287.2%
Total Personnel	103,486	85,608	49,743	64,564	68,875	6.7%
Supplies						
2170 General Supplies	626	1,805	3,925	2,000	2,500	25.0%
2220 Vehicle Maintenance	-	19	-	50	20	-60.0%
2240 City Shop Charges	1,178	1,436	229	2,000	1,500	-25.0%
Total Supplies	1,804	3,260	4,154	4,050	4,020	-0.7%
Services & Charges						
3000 Professional Services	850	18,388	24,111	70,000	50,000	-28.6%
3100 Contractual Services	174	-	1,800	500	5,000	900.0%
3400 Publishing/Advertising	-	-	-	200	500	150.0%
3610 Public Liability Insurance	182	237	160	248	228	-8.1%
3800 Utilities	3,682	3,592	1,871	4,200	4,000	-4.8%
Total Services and Charges	4,888	22,217	27,942	75,148	59,728	-20.5%

STORM WATER
2022 Budget
Revenues and Expenditures

Charges						
4000 Repair and Maintenance	50,257	43,300	43,683	60,000	50,000	-16.7%
4320 Uncollectible Accounts	-	820	-	-	-	0.0%
4500 Permits and Fees	639	-	-	1,200	1,000	-16.7%
Total Charges	<u>50,896</u>	<u>44,120</u>	<u>43,683</u>	<u>61,200</u>	<u>51,000</u>	-16.7%
Capital Outlay						
5300 Improvements	-	-	189	-	30,000	100.0%
Total Capital outlay	<u>-</u>	<u>-</u>	<u>189</u>	<u>-</u>	<u>30,000</u>	100.0%
Transfers						
7200 Transfer - General Fund	6,400	6,400	4,800	6,400	6,400	0.0%
7250 Transfer - CIP fund	-	-	-	94,471	-	-100.0%
Total Transfers	<u>6,400</u>	<u>6,400</u>	<u>4,800</u>	<u>100,871</u>	<u>6,400</u>	-93.7%
TOTAL EXPENSES	\$ 167,474	\$ 161,605	\$ 130,511	\$ 305,833	\$ 220,023	-28.1%
4200 Add: Depreciation Expense	103,350	163,202	-	103,350	163,202	57.9%
NET EXPENSES	<u>270,824</u>	<u>324,807</u>	<u>130,511</u>	<u>409,183</u>	<u>383,225</u>	-6.3%
CHANGE IN NET ASSETS	<u><u>1,003,350</u></u>	<u><u>304,899</u></u>	<u><u>202,980</u></u>	<u><u>(53,267)</u></u>	<u><u>(21,170)</u></u>	

STORM WATER MGMT.
43140
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				11/30/2021			
Expenditures							
Personnel							
651-43140-1010	Regular Employees	\$ 66,926	\$ 53,983	\$ 24,155	\$ 36,744	\$ 37,486	2.0%
651-43140-1020	Overtime	2,963	687	283	960	574	-40.2%
651-43140-1090	Cellphone Reimbursement	289	281	221	292	290	-0.7%
651-43140-1200	FICA	4,033	3,204	1,432	2,332	2,377	1.9%
651-43140-1210	PERA	5,151	4,065	1,833	545	556	2.0%
651-43140-1220	Medicare	943	761	335	-	-	0.0%
651-43140-1300	Insurance	5,665	4,702	4,292	5,685	6,818	19.9%
651-43140-1310	VEBA/HSA Trust Funding	2,525	2,558	1,978	2,526	2,628	4.0%
651-43140-1330	Life Insurance	119	120	95	108	108	0.0%
651-43140-1340	Disability Insurance	131	140	124	151	139	-7.9%
651-43140-1510	Worker's Comp Expense	1,867	1,690	1,504	927	3,589	287.2%
	Total Personnel	<u>90,612</u>	<u>72,191</u>	<u>36,252</u>	<u>50,270</u>	<u>54,565</u>	8.5%
Supplies							
651-43140-2170	General Supplies	626	1,805	3,925	2,000	2,500	25.0%
651-43140-2220	Vehicle Maintenance	-	19	-	50	20	-60.0%
651-43140-2240	Central Garage Charges	1,178	1,436	229	2,000	1,500	-25.0%
	Total Supplies	<u>1,804</u>	<u>3,260</u>	<u>4,154</u>	<u>4,050</u>	<u>4,020</u>	-0.7%
Services & Charges							
651-43140-3000	Professional Services	850	18,388	24,111	70,000	50,000	-28.6%
651-43140-3100	Contractual Services	174	-	1,800	500	5,000	900.0%
651-43140-3400	Publishing and Advertising	-	-	-	200	500	150.0%
651-43140-3610	General Liability	182	237	160	248	228	-8.1%
651-43140-3800	Utilities	3,682	3,592	1,871	4,200	4,000	-4.8%
	Total Services and Charges	<u>4,888</u>	<u>22,217</u>	<u>27,942</u>	<u>75,148</u>	<u>59,728</u>	-20.5%
Charges							
651-43140-4000	Repair and Maintenance	50,257	43,300	43,683	60,000	50,000	-16.7%
651-43140-4200	Depreciation	103,350	163,202	-	103,350	163,202	57.9%
651-43140-4500	Permits and Fees	639	-	-	1,200	1,000	-16.7%
	Total Charges	<u>154,246</u>	<u>206,502</u>	<u>43,683</u>	<u>164,550</u>	<u>214,202</u>	30.2%
	TOTAL EXPENDITURES	<u>\$ 251,550</u>	<u>\$ 304,170</u>	<u>\$ 112,031</u>	<u>\$ 294,018</u>	<u>\$ 332,515</u>	13.1%

TRANSFERS
49300
2022 Budget

		2019 ACTUAL	2020 ACTUAL	2021 YTD as of 11/30/2021	2021 BUDGET	2022 BUDGET	PERCENT CHANGE
Expenditures							
Capital Outlay							
651-49300-7250	Transfer-CIP Fund	\$ -	\$ -	\$ -	\$ 94,471		-100.0%
	Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>94,471</u>	<u>-</u>	<u>-100.0%</u>
Transfers							
651-49300-7200	Transfer - General Fund	6,400	6,400	4,800	6,400	6,400	0.0%
	Total Transfers	<u>6,400</u>	<u>6,400</u>	<u>4,800</u>	<u>6,400</u>	<u>6,400</u>	<u>0.0%</u>
	TOTAL EXPENDITURES	<u>\$ 6,400</u>	<u>\$ 6,400</u>	<u>\$ 4,800</u>	<u>\$ 100,871</u>	<u>\$ 6,400</u>	<u>-93.7%</u>

CUSTOMER BILLING
49585
2022 Budget

		2019	2020	2021	2021	2022	PERCENT
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
651-49585-1010	Regular Employees	\$ 9,627	\$ 10,104	\$ 9,781	\$ 10,458	\$ 10,378	-0.8%
651-49585-1020	Overtime	1	9	1	250	250	0.0%
651-49585-1110	Severance Pay	-	-	16	-	-	0.0%
651-49585-1200	FICA	586	613	587	664	659	-0.8%
651-49585-1210	PERA	723	757	719	803	797	-0.7%
651-49585-1220	Medicare	137	144	137	155	154	-0.6%
651-49585-1300	Insurance	1,107	1,053	1,472	1,248	1,361	9.1%
651-49585-1310	VEBA/HSA Trust Funding	619	659	700	638	638	0.0%
651-49585-1330	Life Insurance	35	36	35	35	35	0.0%
651-49585-1340	Disability Insurance	39	41	40	43	38	-11.6%
	Total Personnel	<u>12,874</u>	<u>13,416</u>	<u>13,488</u>	<u>14,294</u>	<u>14,310</u>	0.1%
Charges							
651-49585-4320	Uncollectible Accounts	-	820	-	-	-	0.0%
	Total Charges	<u>-</u>	<u>820</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
	TOTAL EXPENDITURES	<u>\$ 12,874</u>	<u>\$ 14,236</u>	<u>\$ 13,488</u>	<u>\$ 14,294</u>	<u>\$ 14,310</u>	0.1%

CAPITAL OUTLAY
49593
2022 Budget

		2019 ACTUAL	2020 ACTUAL	2021 YTD as of 11/30/2021	2021 BUDGET	2022 BUDGET	PERCENT CHANGE
Expenditures							
651-49593-5300	Improvements	\$ -	\$ -	\$ 189	\$ -	\$ 30,000	100.0%
	Total Capital Outlay	<u>-</u>	<u>-</u>	<u>189</u>	<u>-</u>	<u>30,000</u>	100.0%
	TOTAL EXPENDITURES	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 189</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 30,000</u></u>	100.0%

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INTERNAL SERVICE FUNDS

The Internal Service fund is used to account for the financing of goods and services provided by one department to other departments of the City. These services are provided on a cost reimbursement basis.

CENTRAL GARAGE SERVICES:

Provides for the services and records related to equipment & vehicles within the City of Waseca.

PROPERTY AND LIABILITY INSURANCE FUND:

Established to account for inter-departmental revenues and expenses associated with property and liability insurance costs.

WORKERS COMPENSATION INSURANCE FUND:

Established to account for inter-departmental revenues and expenses associated with workers compensation insurance costs.

Internal Service Fund: Central Garage

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Internal Service Revenue	\$ 339,894	\$ 270,675	\$ 316,845	\$ 327,289	3.3%
Total Revenues	339,894	270,675	316,845	327,289	
Expenditure					
Personnel	\$ 149,931	\$ 154,741	\$ 177,695	\$ 187,549	5.5%
Supplies	\$ 148,729	\$ 113,420	\$ 137,150	\$ 137,140	0.0%
Services & Charges	2,322	2,499	2,000	2,600	30.0%
Charges	156	-	-	-	0.0%
Total Expenditures	301,138	270,660	316,845	327,289	

FUND DESCRIPTION

The Central Garage provides maintenance services for the City's motorized equipment fleet and much of the non-motorized equipment for all City departments. It also provides service for the sewage system lift stations and generators. Service records are maintained on all equipment for cost accountability and evaluation of maximum life. The department is an in-service type of operation budgeted to break-even on its operation. Costs of service are accumulated in the fund and billed out to the responsible department, which is the primary source of revenue for the department. The Central Garage is also involved with the startup/shutdown and winterization of the water park, and maintenance of city buildings. Central Garage is housed in the Public Works Shop and has two service trucks for field repairs.

PERSONNEL LEVELS

2 - Mechanics

CENTRAL GARAGE SERVICES
BUDGET SUMMARY REPORT
Revenues and Expenditures

Description	2019 ACTUAL	2020 ACTUAL	2021	2021 BUDGET	2022 BUDGET	PERCENT CHANGE
			YTD as of 11/30/2021			
Revenues						
701-33140-0000 Federal Grant Funding	\$ -	\$ 140	\$ -	\$ -	\$ -	0.0%
701-38410-0000 City Shop Charges for Service	339,894	270,535	256,269	316,845	327,289	3.3%
Total Revenues	<u>339,894</u>	<u>270,675</u>	<u>256,269</u>	<u>316,845</u>	<u>327,289</u>	<u>3.3%</u>
Expenditures						
Personnel						
701-43180-1010 Regular Employees	102,409	101,325	128,829	112,806	118,620	5.2%
701-43180-1020 Overtime	398	239	3,752	3,910	3,910	0.0%
701-43180-1090 Cellphone Reimbursement	926	903	1,071	918	918	0.0%
701-43180-1200 FICA	5,866	5,603	6,392	7,293	7,654	4.9%
701-43180-1210 PERA	7,711	7,617	9,944	8,754	9,190	5.0%
701-43180-1220 Medicare	1,372	1,325	1,495	1,706	1,790	4.9%
701-43180-1300 Insurance	23,320	26,130	37,153	31,036	29,704	-4.3%
701-43180-1310 VEBA/HSA Trust Funding	7,186	10,818	13,054	10,469	9,753	-6.8%
701-43180-1330 Life Insurance	337	348	423	340	340	0.0%
701-43180-1340 Disability Insurance	406	433	422	463	439	-5.2%
701-43180-1510 Worker's Comp Expense	-	-	-	-	5,231	100.0%
Total Personnel	<u>149,931</u>	<u>154,741</u>	<u>202,535</u>	<u>177,695</u>	<u>187,549</u>	<u>5.5%</u>
Supplies						
701-43180-2000 Office Supplies	106	-	-	110	100	-9.1%
701-43180-2120 Motor Fuels	1,769	911	1,176	2,000	2,000	0.0%
701-43180-2170 General Supplies	8,472	7,664	3,752	8,500	8,500	0.0%
701-43180-2210 Equipment Parts	132,151	98,228	105,431	120,000	120,000	0.0%
701-43180-2220 Vehicle Maintenance	-	39	-	40	40	0.0%
701-43180-2240 Central Garage Charges	693	1,957	890	2,000	2,000	0.0%
701-43180-2400 Small Tools	5,538	4,621	2,204	4,500	4,500	0.0%
Total Supplies	<u>148,729</u>	<u>113,420</u>	<u>113,453</u>	<u>137,150</u>	<u>137,140</u>	<u>0.0%</u>
Services & Charges						
701-43180-3100 Contractual Services	2,122	2,410	2,221	2,000	2,500	25.0%
701-43180-3300 Conferences and Schools	200	89	200	-	100	100.0%
Total Services and Charges	<u>2,322</u>	<u>2,499</u>	<u>2,421</u>	<u>2,000</u>	<u>2,600</u>	<u>30.0%</u>
Charges						
701-43180-4000 Repair and Maintenance	156	-	-	-	-	0.0%
Total Charges	<u>156</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
TOTAL EXPENSES	<u>\$ 301,138</u>	<u>\$ 270,660</u>	<u>\$ 318,409</u>	<u>\$ 316,845</u>	<u>\$ 327,289</u>	<u>3.3%</u>
CHANGE IN NET ASSETS	<u>\$ 38,756</u>	<u>\$ 15</u>	<u>\$ (62,140)</u>	<u>\$ -</u>	<u>\$ -</u>	

PROPERTY AND LIABILITY INSURANCE FUND
BUDGET SUMMARY REPORT
Revenues and Expenditures

	Description	2019	2020	2021	2021	2022	PERCENT CHANGE
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	
Revenues							
702-34108-0000	Admin Charges To Other Funds	\$ 113,157	\$ 115,198	\$ 93,701	\$ 138,852	\$ 178,593	28.6%
702-36242-0000	Insurance Reimbursement	7,521	12,808	-	6,000	6,000	0.0%
	Total Revenues	<u>120,678</u>	<u>128,006</u>	<u>93,701</u>	<u>144,852</u>	<u>184,593</u>	27.4%
Expenditures							
Services & Charges							
702-49955-3000	Professional Services	8,800	9,600	8,800	8,800	8,800	0.0%
702-49955-3610	General Liability	37,120	39,475	49,572	40,000	52,633	31.6%
702-49955-3620	Property Insurance	77,790	81,120	84,408	80,000	108,160	35.2%
702-49955-3630	Liability Claims	-	-	125	-	-	0.0%
702-49955-3640	Property Claims	23,084	29,604	-	16,052	15,000	-6.6%
	Total Services and Charges	<u>146,794</u>	<u>159,799</u>	<u>142,905</u>	<u>144,852</u>	<u>184,593</u>	27.4%
	TOTAL EXPENSES	<u>\$ 146,794</u>	<u>\$ 159,799</u>	<u>\$ 142,905</u>	<u>\$ 144,852</u>	<u>\$ 184,593</u>	27.4%
	CHANGE IN NET ASSETS	<u>\$ (26,116)</u>	<u>\$ (31,793)</u>	<u>\$ (49,204)</u>	<u>\$ -</u>	<u>\$ -</u>	

WORKER'S COMPENSATION FUND
 BUDGET SUMMARY REPORT
 Revenues and Expenditures

	Description	2019	2020	2021	2021	2022	PERCENT CHANGE
		ACTUAL	ACTUAL	YTD as of 11/30/2021	BUDGET	BUDGET	
Revenues							
703-34108-0000	Admin Charges To Other Funds	\$ 230,475	\$ 251,328	\$ 252,134	\$ 240,168	\$ -	-100.0%
703-36210-0000	Interest Earnings	-	-	-	200	-	-100.0%
703-36242-0000	Insurance Reimbursement	4,610	58,241	53,061	-	-	0.0%
	Total Revenues	<u>235,085</u>	<u>309,569</u>	<u>305,195</u>	<u>240,368</u>	<u>-</u>	<u>-100.0%</u>
Expenditures							
Personnel							
703-49956-1510	Worker's Comp Expense	230,475	251,328	328,366	240,368	-	-100.0%
703-49956-1520	Insurance Payments	-	-	(820)	-	-	0.0%
	Total Personnel	<u>230,475</u>	<u>251,328</u>	<u>327,546</u>	<u>240,368</u>	<u>-</u>	<u>-100.0%</u>
	TOTAL EXPENSES	<u>\$ 230,475</u>	<u>\$ 251,328</u>	<u>\$ 327,546</u>	<u>\$ 240,368</u>	<u>\$ -</u>	<u>-100.0%</u>
	CHANGE IN NET ASSETS	<u>\$ 4,610</u>	<u>\$ 58,241</u>	<u>\$ (22,351)</u>	<u>\$ -</u>	<u>\$ -</u>	

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Component Unit: Economic Development Authority

The mission of the Economic Development Authority (EDA) is to attract, retain, and promote economically sound industry and commerce to create net job growth that benefits Waseca and the surrounding area. Individual objectives will be identified by the EDA as action items to be pursued over the next two to three years. This will allow the community to address growth needs in a planned and orderly fashion as well as identify the resources needed to assist with growth and infrastructure needs.

Component Unit: Economic Development Authority

	2019	2020	2021	2022	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Taxes	\$ 79,905	\$ 86,859	\$ 93,990	\$ 92,604	-1.5%
Interest & Misc. Revenue	428	5,402	1,500	1,600	6.7%
Total Revenues	80,333	92,261	95,490	94,204	
Expenditure					
Personnel	\$ 51,719	\$ 48,848	\$ 51,771	\$ 53,588	3.5%
Supplies	507	91	500	200	-60.0%
Services & Charges	65,338	52,626	41,364	31,450	-24.0%
Charges	64,216	-	2,000	-	0.0%
Total Expenditures	181,780	101,565	95,635	85,238	

EDA DESCRIPTION

The mission of the Economic Development Authority (EDA) is to attract, retain, and promote economically sound industry and commerce to create net job growth that benefits Waseca and the surrounding area.

The EDA has the authority to acquire property and accept donations of land and buildings. The EDA continues to pursue development of these areas as well as consider future land acquisitions as opportunities arise.

EDA GENERAL FUND
BUDGET SUMMARY REPORT
Revenues and Expenditures

Description	2019 ACTUAL	2020 ACTUAL	2021	2021 BUDGET	2022 BUDGET	PERCENT CHANGE
			YTD as of 11/30/2021			
Revenues						
261-31010-0000	\$ 79,800	\$ 86,775	\$ 46,467	\$ 93,990	\$ 92,604	-1.5%
261-31030-0000	105	84	37	-	-	0.0%
261-36210-0000	128	4,602	-	1,500	1,500	0.0%
261-36250-0000	300	800	120	-	100	100.0%
Total Revenues	<u>80,333</u>	<u>92,261</u>	<u>46,624</u>	<u>95,490</u>	<u>94,204</u>	-1.3%
Expenditures						
Personnel						
261-46700-1010	33,415	35,869	34,416	37,961	40,276	6.1%
261-46700-1200	1,956	2,224	2,134	2,354	2,497	6.1%
261-46700-1210	2,506	2,690	2,581	2,847	3,021	6.1%
261-46700-1220	457	520	499	550	584	6.2%
261-46700-1300	8,585	3,467	3,917	4,160	4,536	9.0%
261-46700-1310	3,079	2,198	2,056	2,127	-	-100.0%
261-46700-1330	50	51	48	100	100	0.0%
261-46700-1340	137	146	142	156	149	-4.5%
261-46700-1510	1,534	1,683	1,794	1,516	298	-80.3%
Total Personnel	<u>51,719</u>	<u>48,848</u>	<u>47,587</u>	<u>51,771</u>	<u>51,461</u>	-0.6%
Supplies						
261-46700-2170	507	91	108	500	200	-60.0%
Total Supplies	<u>507</u>	<u>91</u>	<u>108</u>	<u>500</u>	<u>200</u>	-60.0%
Services & Charges						
261-46700-3000	9,202	38,056	27,520	13,720	10,000	-27.1%
261-46700-3001	85	85	-	100	100	0.0%
261-46700-3100	37,600	-	5,366	15,000	5,000	-66.7%
261-46700-3200	166	230	5	200	200	0.0%
261-46700-3300	3,730	389	105	1,500	1,500	0.0%
261-46700-3500	912	1,858	9	650	650	0.0%
261-46700-4330	13,643	12,008	13,620	10,194	14,000	37.3%
Total Services and Charges	<u>65,338</u>	<u>52,626</u>	<u>46,625</u>	<u>41,364</u>	<u>31,450</u>	-24.0%
Charges						
261-46700-4820	64,216	-	-	2,000	-	-100.0%
Total Charges	<u>64,216</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	-100.0%
TOTAL EXPENSES	<u>\$ 181,780</u>	<u>\$ 101,565</u>	<u>\$ 94,320</u>	<u>\$ 95,635</u>	<u>\$ 83,111</u>	-13.1%
CHANGE IN NET ASSETS	<u>\$ (101,447)</u>	<u>\$ (9,304)</u>	<u>\$ (47,696)</u>	<u>\$ (145)</u>	<u>\$ 11,093</u>	