



**CITY COUNCIL
WORK SESSION MEETING AGENDA**

October 19, 2020

5:00pm – 6:30pm

Please note that Council Work Session meetings will be held via teleconferencing until further notice due to the COVID-19 pandemic.

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Special Start Time of 5:00pm

Agenda

- 1) Call to Order**
- 2) Water Budget Discussion**
- 3) Sewer Fund Budget Discussion**
- 4) Surface/Storm Water Fund Budget Discussion**
- 5) Adjourn**

CITY OF MINNETRISTA



WORK SESSION ITEM

Subject: Water Fund 2021 Draft Budget Discussion (includes operations and capital components)

Prepared By: Brian Grimm, Finance Director - for Department Manager Budget Working Group

Meeting Date: October 19, 2020

Attached for your review is an operational cash flow worksheet for the Water Fund as well as the proposed Water Projects cash flow worksheet (CIP) and equipment/project listing. In addition to those items are a 2021 draft detail budget by line item as well as an YTD report that covers data through September 2020. The current cash balance in the water fund is \$3,060,011.91.

One item that is continuing in 2020 and 2021 is the construction of the new water tower in the southern water system. The money for that project was budgeted in 2020 and the projected amount to finish has been carried over to the budget in 2021. With the project slated to be completed later in 2021.

During 2018 the water activities were combined from two funds into one (fund 491 and fund 601 was merged all into fund 601). You will see the 2021 draft budget shows this added together as in the last couple of years and the financial management plan shows the two now departments of the combined fund.

Staff is looking for Council feedback and direction for the Water Fund so it can be incorporated and updated into the Long Range Utility Financial Plan and 2021 budget. In order to fund the water improvements that have been completed recently and the ongoing operations, the rates for the utility fee should be considered each year. There also is the capital outlay with the current Sunnyfield tower as well as the cleaning, maintenance and painting of that one. Along with doing the same type of rehabilitation for the Kings Point Tower in the next couple of year. The tiered water rates have been adjusted by 4% the last few years based on the new improvements (water treatment plants and associated water main) and is proposed to be adjusted 4% for 2021. The rationale was to do a 4% increase for the foreseeable future when the improvements were approved vs doing a big adjustment the first year or two.

Mission Statement:

The City of Minnetrista will deliver quality services in a cost effective and innovative manner and provide opportunities for a high quality of life while protecting natural resources and maintaining a rural character.

Recommended City Council Action:

A preliminary discussion on the water enterprise fund is the expectation for this agenda item. Direction on setting the 2021 water rates and final water budget

Does Recommended Action meet City Mission Statement? Yes No

Does Recommended Action meet City Goals/Priorities? Yes No

Explain: This item is regarding a preliminary discussion on 2021 Water Funds Budget.

Mission Statement:

The City of Minnetrista will deliver quality services in a cost effective and innovative manner and provide opportunities for a high quality of life while protecting natural resources and maintaining a rural character.

**City of Minnetrista
Utility Rate Study**

Plan Updated October 14, 2020



Water Operational Department (Fund 601)

	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	2021	2022	Projected		
											2023	2024	2025
1 Rates Inflation					4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	5.00%	5.00%	5.00%
2 Revenue growth assumption - non-usage					2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
3 Investment income yield					1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
4 Expense growth - general and administrative					1.00%	1.00%	1.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
5 Expense growth - contractual					1.00%	1.00%	1.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
6													
50 Beginning Departmental Cash	1,299,767	1,171,355	1,149,854	1,212,079	1,304,925	1,004,584	1,066,225	1,032,603	1,317,595	1,638,675	1,941,088	2,231,502	2,599,469
51 Add net operations	(222,923)	(105,269)	(25,130)	(14,265)	585	(127,733)	(817,489)	(545,331)	(531,347)	(502,118)	(455,599)	(412,965)	(366,767)
52 Add back depreciation	230,532	217,983	219,575	247,344	284,941	287,790	859,562	876,753	894,288	912,174	930,418	949,026	968,006
53 Add net non operating	(32,753)	(19,215)	(26,037)	(2,927)	(475,867)	6,584	38,305	(5,930)	(6,861)	(37,644)	(71,405)	(61,093)	16,141
54 Add capital and bond	(103,268)	(115,000)	(95,000)	(105,000)	(110,000)	(105,000)	(114,000)	(40,500)	(35,000)	(70,000)	(113,000)	(107,000)	(40,000)
55 Net change in balance sheet items			(11,183)	(32,306)									
56 /Contracts/Retainage Payable/carryover/projected variance													
57 Ending Departmental Cash	1,171,355	1,149,854	1,212,079	1,304,925	1,004,584	1,066,225	1,032,603	1,317,595	1,638,675	1,941,088	2,231,502	2,599,469	3,176,849

Total Water Fund Beginning Cash
Total surplus (deficit)
Total Water Fund Ending Cash

City of Minnetrista
Utility Rate Study



Plan Updated October 14, 2020

Water Improvement Department (now combined in fund 601 for fund totals)													
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Projected	Projected	Projected	Projected	
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
1 Rates Inflation					3.60%	1.80%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
2 Revenue growth assumption - non-usage		2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
3 Investment income yield		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
4 Expense growth - general and administrative		3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
5 Expense growth - contractual		3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6													
50 Beginning Departmental Cash	1,038,726	1,536,808	1,772,085	1,159,776	2,185,586	1,763,974	1,437,839	1,028,368	476,338	(1,051,113)	(1,445,972)	(2,184,789)	(2,370,387)
51 Add net operations	626,345	294,148	548,373	246,730	516,338	460,194	560,682	225,000	495,692	471,964	448,244	421,756	424,497
52 Add back depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
53 Add net non operating	(128,263)	(58,871)	(1,593,491)	152,254	60,114	(744,040)	(702,583)	(777,030)	(2,023,143)	(866,823)	(1,187,061)	(607,354)	(1,148,109)
54 Add capital and bond	0	0	0	0	0	0	0	0	0	0	0	0	0
55 Net change in balance sheet items			432,809	626,826	(998,064)	(42,289)							
56 /Contracts/Retainage Payable/carryover/project							(267,570)						
57 Ending Departmental Cash	1,536,808	1,772,085	1,159,776	2,185,586	1,763,974	1,437,839	1,028,368	476,338	(1,051,113)	(1,445,972)	(2,184,789)	(2,370,387)	(3,093,999)
Total Water Fund Beginning Cash	2,338,493	2,708,163	2,921,939	2,371,855	3,490,511	2,768,558	2,504,064	2,060,971	1,793,933	587,562	495,115	46,713	229,082
Total surplus (deficit)	369,670	213,776	(550,084)	1,118,656	(721,953)	(264,494)	(443,093)	(267,038)	(1,206,371)	(92,447)	(448,402)	182,369	(146,232)
Total Water Fund Ending Cash	2,708,163	2,921,939	2,371,855	3,490,511	2,768,558	2,504,064	2,060,971	1,793,933	587,562	495,115	46,713	229,082	82,850

City of Minnetrista
 Water Fund Improvement/Capital Department
 Capital Improvement Program

Plan Updated October 14, 2020

Projects	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
PROJECTS													
Water Tower Maintenance/Improvements - Kings Point					\$575,000								
Water Tower Maintenance/Improvements - Sunnyfield			\$575,000										
Interconnect Central and Southwest Systems													
Decentralized Water Treatment Plants:													
Water Treatment Plants/Facilities (PFA)													
Watermain in Street Project Areas			\$56,826	\$60,000		\$60,000		\$60,000					
Water Tower Southern System			\$1,500,000	\$1,000,000									
Wells 6 & 7													
Upgrade Itron reading equipment (end of service life of old system)				\$20,000									
Water meter replacement - Turtle Creek area (110 meters)					\$4,500								
Water meter replacement - Cty Rd 44 area (125 meters)					\$4,500								
Water meter replacement - Hunters Crest Phase 1 (110 meters)						\$5,000							
Water meter replacement - Hunters Crest Phase 2 (105 meters)						\$5,000							
Inspect & rehab Well #1		\$100,000								\$100,000			
Inspect & rehab Well #2A				\$100,000							\$100,000		
Inspect & rehab Well #3						\$100,000							\$100,000
Inspect & rehab Well #5							\$100,000						
Inspect & rehab Well #6								\$100,000					
Inspect & rehab Well #7									\$100,000				
Estimated Future													
Actual CIP (2021 Dollars)	\$0	\$100,000	\$2,131,826	\$1,180,000	\$584,000	\$170,000	\$100,000	\$160,000	\$100,000	\$100,000	\$100,000	\$0	\$100,000

City of Minnetrista
 Water Fund Operating Department
 Capital Improvement Program

Projects	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
CAPITAL EQUIPMENT													
Line/Pipe Tracer (Receiver & Transmitter Kit)				\$5,000	Moved from 2020								
Kerf Cutter (Gate valve replacement tool)													
Replace 2005 Tandem Axle Dump Truck (Truck #13) (1/3 of) (1/3 each - Street / Sewer / Water CIP)						\$78,000							
Hydrant Wrench													
Server Upgrades	\$18,000												
Other													
Replace Water Dept Service Truck (Truck #7)									\$130,000				\$150,000
Replace 2000 Katolight 200 KW Generator							\$60,000	Moved from 2021					
Replace Tractor Backhoe - 2016 CAT 420F (1/3 each - Storm water / Sewer / Water CIP)									\$50,000				
Concrete saw - walk behind model		\$9,000					\$12,000					\$15,000	

Set up of water-sewer main back up trailer			\$3,000											
Back-up generator at Well #7					\$40,000									
Actual CIP (2021 Dollars)	\$18,000	\$9,000	\$3,000	\$5,000	\$40,000	\$78,000	\$72,000	\$0	\$180,000	\$0	\$0	\$15,000	\$150,000	

**City of Minnetrista
2021 Water Fund
Draft Budget**

**WATER ENTERPRISE FUND
FUND 601**

Revenue	2018 Actuals	2019 Budget	2019 Actuals	2020 Budget	2021 Proj Budget
OPERATIONS					
37110 WATER SALES	\$ 824,060	\$ 867,090	\$ 772,792	\$ 900,000	946,400
37120 UNDISTRIBUTED UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -
37150 WATER CONNECTION FEES	\$ -	\$ 5,000	\$ -	\$ -	\$ -
37158 WATER TEST SURCHARGE	\$ (186)	\$ -	\$ -	\$ -	\$ -
37165 WATER METERS	\$ 45,240	\$ 30,000	\$ 55,895	\$ 40,000	50,000
37170 OTHER	\$ 151	\$ -	\$ 6,235	\$ -	\$ -
36210 SPECIAL ASSESSMENTS	\$ 774	\$ -	\$ -	\$ 775	791
36210 INTEREST ON INVESTMENT & Cr	\$ 13,034	\$ 10,000	\$ 45,945	\$ 13,000	13,176
36250 REFUNDS & REIMB	\$ 3,946	\$ -	\$ -	\$ -	\$ -
Water Operations SubTotal	\$ 887,019	\$ 912,090	\$ 880,867	\$ 953,775	1,010,367
CAPITAL					
37150 WATER CONNECTION FEES	297,760	\$ 190,000	\$ 185,312	\$ 225,000	300,000
37151 WATER AREA CHARGES	162,434	\$ -	\$ 375,370	\$ -	195,692
36101 SPECIAL ASSESSMENTS	-	\$ 2,500	\$ -	\$ -	\$ -
36210 INTEREST ON INVESTMENT & CI	20,386	\$ 15,000	\$ 25,844	\$ 15,000	\$ -
39310 Other Financing Sources	-	\$ -	\$ 41,192	\$ -	\$ -
40000 Transfers in fro water operational fu	-	\$ -	\$ -	\$ -	\$ -
39311 REVENUE Bond/PFA	-	\$ 1,500,000	\$ -	\$ 2,500,000	\$ -
Water Capital SubTotal	\$ 480,580	\$ 1,707,500	\$ 627,718	\$ 2,740,000	495,692
Total Water Revenue	\$ 1,367,599	\$ 2,619,590	\$ 1,508,585	\$ 3,693,775	1,506,059
Expenditures					
601 BOND PRINCIPAL	\$ 105,000	\$ 105,000	\$ 105,000	\$ 37,500	37,500
611 BOND INTEREST	\$ 6,450	\$ 4,875	\$ 4,875	\$ 10,000	10,000
620 FISCAL AGENT	\$ -	\$ -	\$ -	\$ -	\$ -
630 BOND ISSUANCE FEES	\$ -	\$ -	\$ -	\$ -	\$ -
101 SALARIES-REGULAR	\$ 184,356	\$ 150,692	\$ 188,115	\$ 155,028	162,009
102 SALARIES-OVERTIME	\$ 7,728	\$ 7,000	\$ 8,437	\$ 7,000	8,000
105 SALARIES - PAGER	\$ 5,344	\$ 7,500	\$ 5,402	\$ 7,000	6,000
121 PERA - EMPLOYER CONTR	\$ 14,592	\$ 12,389	\$ 15,106	\$ 15,000	15,500
122 FICA - EMPLOYER CONTR	\$ 13,701	\$ 12,637	\$ 14,905	\$ 14,000	15,500
131 HEALTH & LIFE INS - E CONTR	\$ 29,007	\$ 32,000	\$ 35,014	\$ 31,000	35,000
151 WORKMEN'S COMP INSURANCE	\$ 34,679	\$ 15,000	\$ 15,000	\$ 15,000	15,000
201 OFFICE SUPPLIES	\$ 53	\$ 100	\$ 7	\$ 100	100
202 COPY & PRINTING SUPPLIES	\$ 286	\$ 350	\$ 297	\$ 350	350
212 MOTOR FUELS AND LUBRICANTS	\$ 5,586	\$ 8,000	\$ 7,030	\$ 7,000	7,000
215 SHOP MATERIALS	\$ 30	\$ 100	\$ -	\$ 100	-
221 EQUIPMENT PARTS, TIRES	\$ 644	\$ 500	\$ 445	\$ 500	500
227 UTILITY SYSTEM MAINT SUPPLIE	\$ 193,611	\$ 175,000	\$ 316,852	\$ 175,000	175,000
240 SMALL TOOLS AND MINOR EQUIP	\$ 506	\$ 3,000	\$ 527	\$ 1,000	1,000
303 ENGINEERING SERVICE	\$ 10,006	\$ 13,000	\$ 7,205	\$ 13,000	10,000
307 PROFESSIONAL SVCS	\$ 5,190	\$ 15,000	\$ 4,538	\$ 10,000	7,500
322 POSTAGE	\$ 1,746	\$ 1,500	\$ 1,640	\$ 1,500	1,500
351 LEGAL NOTICE & ORD PUBLICAT	\$ 670	\$ 300	\$ 931	\$ 500	500
362 PROPERTY INSURANCE	\$ 15,518	\$ 16,000	\$ 20,588	\$ 16,000	20,000
381 ELECTRIC UTILITIES	\$ 103,774	\$ 100,000	\$ 104,843	\$ 100,000	105,000
383 NATURAL GAS	\$ 13,435	\$ 13,000	\$ 11,086	\$ 14,000	14,000
401 BLDG & LAWN MAINTENANCE	\$ 6,174	\$ 5,000	\$ 11,861	\$ 6,000	12,000
404 VEHICLE & EQUIP MAINT	\$ 3,141	\$ 5,000	\$ 4,151	\$ 4,000	5,000
410 COMPUTER SERVICES/FEES	\$ 10,463	\$ 10,000	\$ 8,785	\$ 11,000	9,000
416 RENTAL	\$ -	\$ -	\$ -	\$ -	\$ -
433 DUES & SUBSRIPT & TRAINING	\$ 3,143	\$ 3,000	\$ 1,842	\$ 3,000	2,500
437 MISCELLANEOUS EXPENSE	\$ 620	\$ 1,500	\$ 29	\$ 1,500	500
580 OTHER EQUIPMENT	\$ -	\$ 9,000	\$ -	\$ -	5,000
720 Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditure Sub Total	\$ 775,453	\$ 726,443	\$ 894,511	\$ 656,078	\$ 680,959

**City of Minnetrista
2021 Water Fund
Draft Budget**

Revenue	2018 Actuals	2019 Budget	2019 Actuals	2020 Budget	2021 Proj Budget
Capital Expenses					
307 ENGINEERING SVCS	\$ 15,028	\$ -		\$ -	
304 LEGAL	\$ -	\$ -		\$ -	
307 PROF SVCS	\$ -	\$ -		\$ -	
530 IMPROVEMENTS	\$ 33,868	\$ 2,500,000	\$ 7,745	\$ 3,131,870	1,180,000
514 Land		\$ -	\$ 102,471	\$ -	\$ -
Capital Expenditure Sub Total	\$ 48,896	\$ 2,500,000	\$ 110,216	\$ 3,131,870	\$ 1,180,000
Dept 47000 - Capital Debt Service					
601 BOND PRINCIPAL	\$ 614,000	\$ 624,000	\$ 629,000	\$ 633,000	743,000
611 BOND INTEREST	\$ 147,316	\$ 137,201	\$ 133,983	\$ 140,000	150,000
Capital Debt Expenditure Sub Tot	\$ 761,316	\$ 761,201	\$ 762,983	\$ 773,000	\$ 893,000
Total Water Fund Expenditures	\$ 1,585,665	\$ 3,987,644	\$ 1,767,710	\$ 4,560,948	\$ 2,753,959
Revenue/Exp Surplus/(Deficit)	\$ (218,066)	\$ (1,368,054)	\$ (259,125)	\$ (867,173)	\$ (1,247,900)
Cash Balance at Beg of Year	\$ 2,722,130	\$ 2,504,064	\$ 2,504,064	\$ 2,060,972	1,793,799
Cash Surplus/(Deficit)	\$ (218,066)	\$ (1,368,054)	\$ (259,125)	\$ (867,173)	(1,247,900)
Projected YTD diff/CIP/balance sheet items		\$ 800,000	\$ (183,967)	\$ 600,000	
Cash Balance at Yr End	\$ 2,504,064	\$ 1,936,010	\$ 2,060,972	\$ 1,793,799	\$ 545,899

CITY OF MINNETRISTA
Revenue Guideline updated 2020

Account Descr	2020 YTD Budget	SEPTEMBER 2020 Amt	2020 YTD Amt	2020 YTD Balance	%YTD Budget	2019 YTD Amt
FUND 601 WATER FUND						
R 601-300-33630 GRANTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$6,235.50
R 601-400-36212 INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
R 601-400-37110 WATER SALES	\$900,000.00	\$16,822.82	\$561,048.50	\$338,951.50	62.34%	\$419,487.74
R 601-400-37120 UNDISTRIBUTED U	\$0.00	-\$10,224.33	\$9,886.76	-\$9,886.76	0.00%	-\$465.68
R 601-400-37150 WATER CONNECTI	\$225,000.00	\$46,165.00	\$291,590.00	-\$66,590.00	129.60%	\$270,255.00
R 601-400-37151 WATER AREA CHAR	\$0.00	\$0.00	\$40,986.40	-\$40,986.40	0.00%	\$185,311.84
R 601-400-37158 WATER TEST SURC	\$0.00	-\$3,858.26	-\$11,377.77	\$11,377.77	0.00%	-\$6,505.79
R 601-400-37160 WATER PERMITS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
R 601-400-37165 WATER METERS	\$40,000.00	\$6,330.00	\$43,060.00	-\$3,060.00	107.65%	\$39,895.00
R 601-400-37170 OTHER/CELL PHON	\$0.00	\$0.00	\$96.46	-\$96.46	0.00%	\$239.59
R 601-600-36101 SPECIAL ASSESSME	\$775.00	\$0.00	\$1,156.48	-\$381.48	149.22%	\$1,217.31
R 601-610-36210 INTEREST ON INVE	\$28,000.00	\$0.00	\$34,846.13	-\$6,846.13	124.45%	\$62,070.80
R 601-620-36250 REFUNDS AND REI	\$0.00	\$0.00	\$1,534.14	-\$1,534.14	0.00%	\$962.55
R 601-650-39310 GENERAL OBL BON	\$0.00	\$0.00	\$1,992,907.25	-\$1,992,907.25	0.00%	\$0.00
R 601-650-39311 PFA, EDA - OTHER	\$2,500,000.00	\$0.00	\$0.00	\$2,500,000.00	0.00%	\$0.00
R 601-650-39999 CONTRIBUTIONS F	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
R 601-700-40000 OPERATING TRANS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
FUND 601 WATER FUND	\$3,693,775.00	\$55,235.23	\$2,965,734.35	\$728,040.65	80.29%	\$978,703.86
	\$3,693,775.00	\$55,235.23	\$2,965,734.35	\$728,040.65	80.29%	\$978,703.86

CITY OF MINNETRISTA

Expenditure Guideline by Departments - 2020 upd

Account Descr	2020 YTD Budget	SEPTEMBER 2020 Amt	2020 YTD Amt	2020 YTD Balance	%YTD Budget	2019 YTD Amt
FUND 601 WATER FUND						
DEPT 43241 WATER CONSTRUCTION						
E 601-43241-303 ENGINEERING SER	\$0.00	\$0.00	\$10,840.24	-\$10,840.24	0.00%	\$12,345.79
E 601-43241-304 LEGAL FEES - ATTO	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
E 601-43241-307 PROFESSIONAL SE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
E 601-43241-437 MISCELLANEOUS E	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
E 601-43241-514 LAND	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$102,471.10
E 601-43241-530 IMPROVEMENTS	\$3,131,870.00	\$144,589.71	\$507,838.12	\$2,624,031.88	16.22%	\$72,811.00
DEPT 43241 WATER CONSTRUCTI	\$3,131,870.00	\$144,589.71	\$518,678.36	\$2,613,191.64	16.56%	\$187,627.89
DEPT 43400 TRANSFER IN						
E 601-43400-720 TRANSFERS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
DEPT 43400 TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
DEPT 47000 DEBT SERVICE						
E 601-47000-101 SALARIES-REGULA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
E 601-47000-307 PROFESSIONAL SE	\$0.00	\$0.00	\$1,125.00	-\$1,125.00	0.00%	\$0.00
E 601-47000-601 BOND PRINCIPAL	\$670,500.00	\$0.00	\$670,500.00	\$0.00	100.00%	\$624,000.00
E 601-47000-605 BOND ISSUANCE E	\$0.00	\$0.00	\$56,555.24	-\$56,555.24	0.00%	\$0.00
E 601-47000-611 BOND INTEREST	\$150,000.00	\$0.00	\$138,752.67	\$11,247.33	92.50%	\$138,851.34
E 601-47000-620 FISCAL AGENT FEE	\$0.00	\$509.38	\$1,252.13	-\$1,252.13	0.00%	\$1,406.05
E 601-47000-625 BOND DISCOUNT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
E 601-47000-630 BOND ISSUANCE FE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
DEPT 47000 DEBT SERVICE	\$820,500.00	\$509.38	\$868,185.04	-\$47,685.04	105.81%	\$764,257.39
DEPT 49300 TRANSFERS OUT						
E 601-49300-720 TRANSFERS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
DEPT 49300 TRANSFERS OUT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
DEPT 49440 WATER DEPARTMENT ADMINISTRATIO						
E 601-49440-101 SALARIES-REGULA	\$155,028.00	\$14,643.98	\$129,940.97	\$25,087.03	83.82%	\$135,047.75
E 601-49440-102 SALARIES-OVERTI	\$7,000.00	\$211.81	\$2,333.14	\$4,666.86	33.33%	\$8,180.70
E 601-49440-105 SALARIES-PAGER	\$7,000.00	\$476.40	\$4,406.67	\$2,593.33	62.95%	\$3,871.95
E 601-49440-121 PERA - EMPLOYER	\$15,000.00	\$1,138.98	\$10,839.24	\$4,160.76	72.26%	\$11,032.62
E 601-49440-122 FICA - EMPLOYER C	\$14,000.00	\$1,128.47	\$10,688.62	\$3,311.38	76.35%	\$10,905.16
E 601-49440-125 PENSION EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
E 601-49440-131 HEALTH & LIFE INS	\$31,000.00	\$2,645.85	\$26,071.66	\$4,928.34	84.10%	\$25,480.23
E 601-49440-151 WORKMEN S COMP	\$15,000.00	\$0.00	\$16,263.79	-\$1,263.79	108.43%	\$15,000.00
E 601-49440-201 OFFICE SUPPLIES	\$100.00	\$0.00	\$0.00	\$100.00	0.00%	\$7.44
E 601-49440-202 COPY & PRINTING	\$350.00	\$149.40	\$336.40	\$13.60	96.11%	\$297.46

Account Descr	2020 YTD Budget	SEPTEMBER 2020 Amt	2020 YTD Amt	2020 YTD Balance	%YTD Budget	2019 YTD Amt
E 601-49440-212 MOTOR FUELS AND	\$7,000.00	\$340.94	\$3,200.37	\$3,799.63	45.72%	\$4,695.14
E 601-49440-215 SHOP MATERIALS	\$100.00	\$0.00	\$0.00	\$100.00	0.00%	\$0.00
E 601-49440-221 EQUIPMENT PARTS	\$500.00	\$0.00	\$246.63	\$253.37	49.33%	\$218.42
E 601-49440-227 UTILITY SYSTEM M	\$175,000.00	\$14,500.73	\$105,772.04	\$69,227.96	60.44%	\$168,670.60
E 601-49440-240 SMALL TOOLS AND	\$1,000.00	\$0.00	\$462.15	\$537.85	46.22%	\$199.99
E 601-49440-301 AUDITING AND AC	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
E 601-49440-303 ENGINEERING SER	\$13,000.00	\$4,613.75	\$24,768.75	-\$11,768.75	190.53%	\$4,704.75
E 601-49440-304 LEGAL FEES - ATTO	\$0.00	\$0.00	\$175.00	-\$175.00	0.00%	\$19,366.92
E 601-49440-307 PROFESSIONAL SE	\$10,000.00	\$326.23	\$4,382.20	\$5,617.80	43.82%	\$3,378.89
E 601-49440-322 POSTAGE	\$1,500.00	\$38.40	\$1,045.42	\$454.58	69.69%	\$853.14
E 601-49440-351 LEGAL NOTICE & O	\$500.00	\$0.00	\$798.71	-\$298.71	159.74%	\$690.05
E 601-49440-362 PROPERTY INSURA	\$16,000.00	\$0.00	\$22,112.88	-\$6,112.88	138.21%	\$20,588.26
E 601-49440-381 ELECTRIC UTILITIE	\$100,000.00	\$14,472.63	\$80,157.37	\$19,842.63	80.16%	\$79,792.50
E 601-49440-383 NATURAL GAS	\$14,000.00	\$250.77	\$5,770.87	\$8,229.13	41.22%	\$7,717.78
E 601-49440-401 BLDG/STRUCT MAI	\$6,000.00	\$27.98	\$4,594.14	\$1,405.86	76.57%	\$8,263.68
E 601-49440-402 LAWN MAINTENAN	\$0.00	\$0.00	\$570.00	-\$570.00	0.00%	\$1,134.99
E 601-49440-404 VEHICLE & EQUIP	\$4,000.00	\$0.00	\$631.71	\$3,368.29	15.79%	\$2,214.49
E 601-49440-410 COMPUTER SERVIC	\$11,000.00	\$605.80	\$6,471.29	\$4,528.71	58.83%	\$6,780.88
E 601-49440-416 RENTAL	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
E 601-49440-417 UNIFORMS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
E 601-49440-433 DUES & SUBSRIPT	\$3,000.00	\$0.00	\$618.62	\$2,381.38	20.62%	\$1,518.50
E 601-49440-437 MISCELLANEOUS E	\$1,500.00	\$0.00	\$136.14	\$1,363.86	9.08%	\$0.00
E 601-49440-530 IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
E 601-49440-540 MOTOR VEHICLES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
E 601-49440-580 OTHER EQUIPMENT	\$0.00	\$0.00	\$1,612.80	-\$1,612.80	0.00%	\$1,984.56
DEPT 49440 WATER DEPARTMEN	\$608,578.00	\$55,572.12	\$464,407.58	\$144,170.42	76.31%	\$542,596.85
DEPT 49970 DEPRECIATION						
E 601-49970-420 DEPRECIATION EXP	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
DEPT 49970 DEPRECIATION	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
FUND 601 WATER FUND	\$4,560,948.00	\$200,671.21	\$1,851,270.98	\$2,709,677.02	40.59%	\$1,494,482.13
	\$4,560,948.00	\$200,671.21	\$1,851,270.98	\$2,709,677.02	40.59%	\$1,494,482.13

CITY OF MINNETRISTA



WORK SESSION ITEM

Subject: Sanitary Sewer Fund (including Operations and Capital departments) Budget Discussion

Prepared By: Brian Grimm, Finance Director

Meeting Date: October 19, 2020

Item: Attached for your review is an operational cash flow worksheet for the Sanitary Sewer Fund as well as the proposed Sanitary Sewer Projects cash flow worksheet (CIP) and equipment/project listing. In addition to those items are a 2021 draft detail budget by line item as well as an YTD report that covers data through September 2020. The current cash balance in the sewer fund is \$1,763,443.61

For reference the City’s Sanitary Sewer utility rate is at \$103 a quarter as of the start of 2020. Staff would recommend keeping the sanitary sewer operational rate at \$103 a quarter for 2021. One of the biggest costs in the fund is the Metropolitan Council Municipal Wastewater Charge (MCES) charge. This allocation to the City is increasing by about \$1,500 (.4%) from 2020 to 2021 based on their formula for apportioning out costs. Our amount is projected to be \$336,172 to MCES for the year.

Staff is looking for Council feedback and direction for the Sanitary Sewer Fund so it can be incorporated and updated into the Long Range Utility Financial Plan. In order to fund some of the necessary sewer activities, the rates for the utility fee should be considered each year.

Recommended City Council Action: Staff is looking to have a discussion regarding the 2020 Financial Management Plan for the Sanitary Sewer Fund (Fund 602). Staff is recommending leaving the sanitary sewer operational fee at \$103 a quarter for residential properties for 2021. This would happen as part of the fee schedule process and adoption slated for December

Does Recommended Action meet City Mission Statement? Yes No

Does Recommended Action meet City Goals/Priorities? Yes No

Explain: **To properly fund enterprise fund activities in the Sanitary Sewer Fund.**

Mission Statement:

The City of Minnetrista will deliver quality services in a cost effective and innovative manner and provide opportunities for a high quality of life while protecting natural resources and maintaining a rural character.

1 City of Minnetrista, MN

2 Sewer Fund

3 Operating Cash Flow

4 Fund 602

5

6 Assumptions:

7 Other revenue increase	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
8 MCES Expense Increase	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
9 Other expense increase	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
10 Investment Rate	2.00%	2.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	1.00%	3.00%	3.00%
11 Sewer Rate Increase	0.00%	3.00%	2.00%	0.00%	3.00%	0.00%	0.00%	0.00%	0.00%	3.00%	0.00%

12

13 Cash Flow Statement

	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	2021	Projected 2022	2023
15 Operating Revenue											
17 Sewer sales - existing residents	639,960	684,423	725,566	769,137	832,537	862,774	890,468	872,500	910,000	937,300	937,300
18 Total Revenue	639,960	684,423	725,566	769,137	832,537	862,774	890,468	872,500	910,000	937,300	937,300
19											
20 Operating Expenses (excluding depreciation)											
21 Personal services	156,901	146,919	147,039	147,952	177,499	204,960	180,378	208,587	212,151	218,516	225,071
22 Supplies	106,487	104,704	37,035	89,180	115,412	112,215	105,743	112,400	111,900	115,257	118,715
23 Professional Services	20,336	30,296	71,569	16,958	12,878	27,044	30,371	10,000	19,000	19,570	20,157
24 Repairs and Maintenance	7,058	7,603	586	586	3,945	4,386	4,831	4,000	4,000	4,120	4,244
25 Utilities	18,782	17,210	10,640	2,293	7,095	14,938	11,230	15,000	15,000	15,450	15,914
26 Insurance	2,852	2,603	2,458	2,578	2,812	3,149	2,920	6,500	6,500	6,695	6,896
27 Depreciation	245,552	252,919	215,582	240,918	274,415	282,647	291,127	299,861	308,857	318,122	327,666
28 Sewer Charges - MCES	183,536	218,949	286,289	252,320	274,958	306,227	329,139	334,767	336,172	342,895	349,753
30 Sewer Services to Other Governments	48,970	42,472	51,468	42,272	65,175	62,577	60,642	67,000	67,000	69,010	71,080
31 Other	13,358	13,288	2,118	14,227	10,913	11,845	9,608	8,000	13,000	13,390	13,792
32 Total Operating Expenses	803,832	836,963	824,784	809,284	945,102	1,029,988	1,025,989	1,066,115	1,093,580	1,123,025	1,153,287
33											
34 Net cash flows from operating activity	(163,872)	(152,540)	(99,218)	(40,147)	(112,565)	(167,214)	(135,521)	(193,615)	(183,580)	(185,725)	(215,987)
35											
36 MCES Fees as a % of Total Operating Expenses	23%	26%	35%	31%	29%	30%	32%	31%	31%	31%	30%
37											
38 Non Operating Revenues/(Expenses)											
39 Investment Income	(4,798)	11,218	9,398	9,398	12,525	13,008	32,420	12,000	10,000	10,300	10,609
40 Interest and Fiscal Charges											
41 Other Income	8,500	7,276	92,171				16,938				
42 Total Non Operating Revenues/(Expenses)	3,702	18,494	101,569	9,398	12,525	13,008	49,358	12,000	10,000	10,300	10,609
43 Capital Improvements	-		(107,500)	(80,233)	(57,188)	(11,600)		(71,000)			
51											
52 Total Capital Improvements	-	-	(107,500)	(80,233)	(57,188)	(11,600)	-	(71,000)	-	-	-
53											
54											
55 Annual Change	(160,170)	(134,046)	(105,149)	(110,982)	(157,228)	(165,806)	(86,163)	(252,615)	(173,580)	(175,425)	(205,378)
56											
57											
58 Beginning Operating Cash Balance	508,841	611,704	712,046	967,514	1,033,158	1,204,345	1,321,186	1,526,150	1,573,396	1,708,673	1,851,370
59 Add net operations (line 35)	(163,872)	(152,540)	(99,218)	(40,147)	(112,565)	(167,214)	(135,521)	(193,615)	(183,580)	(185,725)	(215,987)
60 Add back depreciation (line 28)	245,552	252,919	215,582	240,918	274,415	282,647	291,127	299,861	308,857	318,122	327,666
61 Add net non operating (line 45)	3,702	18,494	101,569	9,398	12,525	13,008	49,358	12,000	10,000	10,300	10,609
62 Add capital and bond (line 65)	-	-	-	(80,233)	(57,188)	(11,600)	-	(71,000)	-	-	-
63 Net change in balance sheet items	17,481	(18,531)	37,535	(64,292)	54,000						
Total Operations Cash Surplus (Deficit)	102,863	100,342	255,468	65,645	171,187	116,841	204,964	47,246	135,277	142,697	122,288
64 Ending Operating Cash Balance	611,704	712,046	967,514	1,033,158	1,204,345	1,321,186	1,526,150	1,573,396	1,708,673	1,851,370	1,973,658

City of Minnetrista
Sewer Improvement Department
Projected Cash Flows
Projects (now combined in fund 602)

Sewer Capital Department of Sewer Fund

1	Fee Increases	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	Investment Earnings	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	1.00%	1.00%	1.00%
3												
4												
5		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	
6		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
7	Revenue											
8	Sewer connection fees and permits	62,478	149,711	85,800	106,700	97,460	114,900	156,720	123,500	123,500	105,175	0
9	Special Assessments	0	0	0	0	0	0	0	0	0	0	0
10	Other Revenue - Area Charges, etc	0	16,669	17,670	1,641	0	15,917	7,533	0	0	50,000	50,000
11	Total revenue	62,478	166,380	103,470	108,341	97,460	130,817	164,253	123,500	123,500	155,175	50,000
12												
13	Capital Expense and Financing											
14	Miscellaneous	(6,343)	(7,371)		(10,358)	(7,800)						
15	Bond Proceeds		(37,324)									
16	Planning, Engineering, etc.	(122,419)										
17	Other Equipment							(34,004)				
18	Capital Improvements		(111,530)	0	0	(5,649)	0	0	(339,671)	(373,000)	(243,000)	(405,000)
19	Forcemain budgeted for in 2012	(696,589)										
20	Forcemain budgeted for in 2014			(291,315)								
21	Existing Sewer Debt Payments (Note 1)											
22	Series 2012	(66,464)	(57,763)	(69,192)	(62,281)	(62,886)	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)
23	Series 2014											
24	Series 2014											
25												
26	Total Capital and Debt	(891,815)	(213,988)	(360,506)	(72,639)	(76,335)	(65,000)	(99,004)	(404,671)	(438,000)	(308,000)	(470,000)
27												
28	Investment Income	(10,678)	8,415	3,663	1,986	2,907	9,421	23,476	1,000	1,000	(7,854)	(12,674)
29	Transfer In (out)											
30												
31	Net Change in Cash Balance	(840,015)	(39,193)	(253,373)	37,688	24,032	75,238	88,725	(280,171)	(313,500)	(160,679)	(432,674)
32	Balance sheet items	25,680	55,602	(87,759)	(211)	(116)	(45,242)	(89,838)				
	Projected +/- variance											
33	Beginning Capital Cash Balance	1,380,661	566,326	582,735	241,603	279,080	302,996	332,992	331,879	51,708	(261,792)	(422,470)
34	Ending Capital Cash Balance	566,326	582,735	241,603	279,080	302,996	332,992	331,879	51,708	(261,792)	(422,470)	(855,145)
	Total Beginning Cash Balance	1,889,502	1,178,030	1,294,781	1,209,117	1,312,238	1,507,341	1,654,178	1,858,029	1,625,104	1,446,881	1,428,900
	Total Surplus (Deficit) for year	(711,472)	116,751	(85,664)	103,122	195,103	146,837	203,851	(232,925)	(178,223)	(17,982)	(310,386)
	Total Sewer Fund Ending Cash Balance	1,178,030	1,294,781	1,209,117	1,312,238	1,507,341	1,654,178	1,858,029	1,625,104	1,446,881	1,428,900	1,118,513

1 **City of Minnetrista, MN**

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5 **CIP - Operating Department 602 Sewer**

6	Project	2019	2020	2021	2022	2023
7	Replace Sewer Dept Service Truck (Truck #1)					\$140,000
8	Replace 2005 Tandem Axle Dump Truck (Truck #13) (1/3 each - Street / Sewer / Water CIP)				\$78,000	
9	Server Upgrades					
11	IPad & software for locates and SCADA system					
12	Replace 2000 Katolight 50 KW Generator					\$50,000
13	I & I Repair/Street Projects Sewer portion	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
14	Lift Station Repairs/Upgrades (install transducers?)	\$20,000	\$20,000	\$20,000	\$25,000	\$25,000
15	Lift Station pump replacement (as needed)		\$30,000	\$35,000	\$40,000	\$40,000
16	Equipment for new water & sewer main break trailer		\$3,000			
17	Pump replacement for LS #1	\$25,000				
18	Generator for LS #8 (in conjunction w/Cty 44 project)	\$60,000				
19	Sewer Improvements (Force main for LS #7)		\$168,671			
##	SCADA Computer Updgrade (Old Windows program)		\$18,000			\$10,000
	Generator for LS #1			\$18,000		
	Generator for LS #6					\$40,000
	Complete reconstruction of LS #3 (Mpls Ave)			\$200,000	\$0	
##						
##	Total	\$205,000	\$339,671	\$373,000	\$243,000	\$405,000

**City of Minnetrista
2021 Draft
Sewer Fund Budget**

Revenue	2018 Actuals	2019 Budget	2019 Actuals	2020 Budget	2021 Proj Budget
SEWER ENTERPRISE FUND FUND 602					
Revenue	2018 Actuals	2019 Budget	2019 Actuals	2020 Budget	2021 Proj Budget
OPERATIONS					
34407 SEWER AVAILABILITY CHARGE	\$ 2,783	\$ 1,500	\$ 3,305	\$ 2,500	3,000
37210 SEWER USE CHARGES	\$ 846,991	\$ 843,013	\$ 887,163	\$ 870,000	907,000
37250 SEWER CONNECTION FEES	\$ 13,000	\$ 13,000		\$ 13,500	13,500
36210 INTEREST ON INVESTMENT & CH	\$ 13,008	\$ 13,288	\$ 32,420	\$ 13,000	10,000
OPERATIONS Revenue Sub Total	\$ 875,782	\$ 870,801	\$ 922,888	\$ 899,000	\$ 933,500
Capital Revenue Sub Total					
37250 SEWER CONNECTION FEES	114,900	\$ 102,112	\$ 156,720	110,000	110,000
37251 SEWER AREA CHARGES	15,752	\$ -	\$ 7,532	-	
36101 SPECIAL ASSESSMENT	165	\$ -	\$ 164	-	
36210 INTEREST ON INVESTMENT & CI	9,421	\$ 3,500	\$ 23,476	9,000	1,000
36250 Other			\$ 17,103		
	\$ 140,238	\$ 105,612	\$ 204,995	\$ 119,000	\$ 111,000
Total Sewer (602) Revenue	\$ 1,016,020	\$ 976,413	\$ 1,127,883	\$ 1,018,000	\$ 1,044,500

Operating Expenditures

101 SALARIES-REGULAR	\$ 116,997	\$ 125,626	\$ 110,566	\$ 132,381	136,071
102 SALARIES-OVERTIME	\$ 4,320	\$ 7,500	\$ 4,510	\$ 6,500	6,500
105 SALARIES-PAGER	\$ 6,007	\$ 7,000	\$ 5,400	\$ 6,000	6,000
121 PERA - EMPLOYER CONTR	\$ 9,429	\$ 10,434	\$ 9,003	\$ 10,906	11,218
122 FICA - EMPLOYER CONTR	\$ 8,950	\$ 10,643	\$ 8,968	\$ 11,160	11,442
131 HEALTH & LIFE INS - E CONTR	\$ 24,578	\$ 25,920	\$ 26,932	\$ 26,640	25,920
151 WORKMEN'S COMP INSURANCE	\$ 34,679	\$ 15,000	\$ 15,000	\$ 15,000	15,000
201 OFFICE SUPPLIES	\$ -	\$ -		\$ -	
202 COPY & PRINTING SUPPLIES	\$ 286	\$ 300	\$ 297	\$ 300	300
212 MOTOR FUELS AND LUBRICANTS	\$ 5,785	\$ 7,500	\$ 7,068	\$ 6,000	6,000
215 SHOP MATERIALS	\$ -	\$ 100		\$ 100	-
221 EQUIPMENT PARTS, TIRES	\$ -	\$ 1,000		\$ 500	-
227 UTILITY SYSTEM MAINT SUPPLIE	\$ 105,337	\$ 90,000	\$ 98,379	\$ 105,000	100,000
240 SMALL TOOLS AND MINOR EQUIP	\$ 807	\$ 500		\$ 500	-
303 ENGINEERING SERV	\$ 11,333	\$ 5,000	\$ 23,910	\$ 8,000	18,000
307 PROFESSIONAL SVCS	\$ 15,711	\$ 10,000	\$ 5,573	\$ 10,000	10,000
322 POSTAGE	\$ 861	\$ 1,000	\$ 888	\$ 1,000	1,000
351 LEGAL NOTICE & ORD PUBLICAT	\$ 300	\$ -		\$ -	
362 PROPERTY INSURANCE	\$ 3,149	\$ 3,000	\$ 2,920	\$ 6,500	4,500
381 ELECTRIC UTILITIES	\$ 14,938	\$ 10,000	\$ 11,230	\$ 15,000	13,000
390 SEWER SERVICE TO OTHER GO'	\$ 62,577	\$ 65,000	\$ 60,642	\$ 67,000	65,000
401 BLDG & LAWN MAINTENANCE	\$ 808	\$ 500	\$ 924	\$ 1,000	1,000
404 VEHICLE & EQUIP MAINT	\$ 3,578	\$ 700	\$ 3,907	\$ 3,000	4,000
410 COMPUTER SERVICES/FEES	\$ 10,463	\$ 10,000	\$ 8,785	\$ 11,000	10,000
433 DUES & SUBSRIPT & TRAINING	\$ 442	\$ 1,500	\$ 729	\$ 1,000	1,000
437 MISCELLANEOUS EXPENSE	\$ 940	\$ 2,000	\$ 97	\$ 1,000	1,000
438 EXPENSE MWCC	\$ 306,227	\$ 329,139	\$ 329,139	\$ 334,767	336,172
540 MOTOR VEHICLES		\$ -			
580 OTHER EQUIPMENT	\$ 11,600	\$ 155,000	\$ 34,004	\$ 71,000	73,000
Operating Expenditure Sub Total	\$ 760,102	\$ 894,362	\$ 768,871	\$ 851,254	\$ 856,123

**City of Minnetrista
2021 Draft
Sewer Fund Budget**

Revenue	2018 Actuals	2019 Budget	2019 Actuals	2020 Budget	2021 Proj Budget
Capital Expenses					
Debt Service					
601 BOND PRINCIPAL	\$ 50,000	\$ 50,000	\$ 50,000	\$ 67,500	67,500
611 BOND INTEREST	\$ 10,929	\$ 11,000	\$ 17,328	\$ 17,000	17,000
Debt Service Subtotal	\$ 60,929	\$ 61,000	\$ 67,328	\$ 84,500	\$ 84,500
Capital Projects					
307 PROFESSIONAL SVCS					
437 MISCELLANEOUS EXPENSE	\$ -	\$ -			
530 IMPROVEMENTS	\$ -	\$ 100,000	\$ -	\$ 168,671	\$ 200,000
580 E 602-43251-580 I & I	\$ -	\$ 50,000	\$ -	\$ 100,000	100,000
Capital Subtotal Sewer Fund	\$ -	\$ 150,000		\$ 268,671	\$ 300,000
Total Sewer Fund Expenditures	\$ 821,031	\$ 1,105,362	\$ 836,199	\$ 1,204,425	\$ 1,240,623
Revenue/Exp Surplus/(Deficit)	\$ 194,989	\$ (128,949)	\$ 291,684	\$ (186,425)	\$ (196,123)
Cash Balance at Beg of Year	\$ 1,518,215	\$ 1,713,204	\$ 1,713,204	\$ 1,734,255	1,622,830
Cash Surplus/(Deficit)	\$ 194,989	\$ (128,949)	\$ 291,684	\$ (186,425)	\$ (196,123)
Projected positive variance/balance sheet		\$ 150,000	\$ (146,859)	\$ 75,000	
Cash Balance at Yr End	\$ 1,713,204	\$ 1,734,255	\$ 1,858,029	\$ 1,622,830	\$ 1,426,707

CITY OF MINNETRISTA
Revenue Guideline updated 2020

Account Descr	2020 YTD Budget	SEPTEMBER 2020 Amt	2020 YTD Amt	2020 YTD Balance	%YTD Budget	2019 YTD Amt
FUND 602 SEWER FUND						
R 602-300-33160 FEDERAL GRANT O	\$0.00	\$0.00	\$90.00	-\$90.00	0.00%	\$0.00
R 602-300-33425 STATE AID OTHER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
R 602-400-34407 SEWER AVAILABILI	\$2,500.00	\$397.60	\$2,559.55	-\$59.55	102.38%	\$2,435.30
R 602-400-36212 INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
R 602-400-37210 SEWER USE CHARG	\$870,000.00	\$12,912.34	\$666,437.15	\$203,562.85	76.60%	\$620,681.91
R 602-400-37250 SEWER CONNECTI	\$123,500.00	\$19,490.00	\$121,955.00	\$1,545.00	98.75%	\$115,095.00
R 602-400-37251 SEWER AREA CHAR	\$0.00	\$0.00	\$4,954.40	-\$4,954.40	0.00%	\$7,532.63
R 602-400-37260 SEWER PERMIT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
R 602-600-36101 SPECIAL ASSESSME	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
R 602-610-36210 INTEREST ON INVE	\$22,000.00	\$0.00	\$20,888.19	\$1,111.81	94.95%	\$45,608.36
R 602-620-36250 REFUNDS AND REI	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
R 602-620-37251 SEWER AREA CHAR	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
R 602-620-37270 OTHER INCOME	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
R 602-650-31010 GENERAL PROPERT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
R 602-650-39999 CONTRIBUTIONS F	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
FUND 602 SEWER FUND	\$1,018,000.00	\$32,799.94	\$816,884.29	\$201,115.71	80.24%	\$791,353.20
	\$1,018,000.00	\$32,799.94	\$816,884.29	\$201,115.71	80.24%	\$791,353.20

CITY OF MINNETRISTA

Expenditure Guideline by Departments - 2020 upd

Account Descr	2020 YTD Budget	SEPTEMBER 2020 Amt	2020 YTD Amt	2020 YTD Balance	%YTD Budget	2019 YTD Amt
FUND 602 SEWER FUND						
DEPT 43251 SEWER CONSTRUCTION						
E 602-43251-307 PROFESSIONAL SE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
E 602-43251-437 MISCELLANEOUS E	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
E 602-43251-530 IMPROVEMENTS	\$168,671.00	\$49,399.35	\$108,756.91	\$59,914.09	64.48%	\$0.00
E 602-43251-580 OTHER EQUIPMENT	\$100,000.00	\$0.00	\$0.00	\$100,000.00	0.00%	\$0.00
DEPT 43251 SEWER CONSTRUCTI	\$268,671.00	\$49,399.35	\$108,756.91	\$159,914.09	40.48%	\$0.00
DEPT 43400 TRANSFER IN						
E 602-43400-720 TRANSFERS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
DEPT 43400 TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
DEPT 47000 DEBT SERVICE						
E 602-47000-601 BOND PRINCIPAL	\$67,500.00	\$0.00	\$67,500.00	\$0.00	100.00%	\$50,000.00
E 602-47000-611 BOND INTEREST	\$17,000.00	\$0.00	\$14,354.05	\$2,645.95	84.44%	\$10,225.72
E 602-47000-620 FISCAL AGENT FEE	\$0.00	\$509.37	\$894.12	-\$894.12	0.00%	\$237.50
DEPT 47000 DEBT SERVICE	\$84,500.00	\$509.37	\$82,748.17	\$1,751.83	97.93%	\$60,463.22
DEPT 49300 TRANSFERS OUT						
E 602-49300-720 TRANSFERS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
DEPT 49300 TRANSFERS OUT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
DEPT 49490 SEWER DEPARTMENT ADMINISTRATIO						
E 602-49490-101 SALARIES-REGULA	\$132,381.00	\$7,470.05	\$73,087.88	\$59,293.12	55.21%	\$81,158.03
E 602-49490-102 SALARIES-OVERTI	\$6,500.00	\$442.85	\$4,008.73	\$2,491.27	61.67%	\$4,116.12
E 602-49490-105 SALARIES-PAGER	\$6,000.00	\$476.40	\$4,529.12	\$1,470.88	75.49%	\$3,869.21
E 602-49490-121 PERA - EMPLOYER	\$10,906.00	\$618.25	\$6,089.53	\$4,816.47	55.84%	\$6,685.71
E 602-49490-122 FICA - EMPLOYER C	\$11,160.00	\$630.18	\$6,115.52	\$5,044.48	54.80%	\$6,678.94
E 602-49490-125 PENSION EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
E 602-49490-131 HEALTH & LIFE INS	\$26,640.00	\$2,038.93	\$20,117.85	\$6,522.15	75.52%	\$20,250.18
E 602-49490-151 WORKMEN S COMP	\$15,000.00	\$0.00	\$16,263.82	-\$1,263.82	108.43%	\$15,000.00
E 602-49490-201 OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
E 602-49490-202 COPY & PRINTING	\$300.00	\$149.40	\$523.16	-\$223.16	174.39%	\$297.46
E 602-49490-212 MOTOR FUELS AND	\$6,000.00	\$340.95	\$3,050.80	\$2,949.20	50.85%	\$4,563.69
E 602-49490-215 SHOP MATERIALS	\$100.00	\$0.00	\$0.00	\$100.00	0.00%	\$0.00
E 602-49490-221 EQUIPMENT PARTS	\$500.00	\$1,243.00	\$1,798.90	-\$1,298.90	359.78%	\$0.00
E 602-49490-227 UTILITY SYSTEM M	\$105,000.00	\$3,419.83	\$131,005.02	-\$26,005.02	124.77%	\$35,159.02
E 602-49490-240 SMALL TOOLS AND	\$500.00	\$0.00	\$0.00	\$500.00	0.00%	\$0.00
E 602-49490-301 AUDITING AND AC	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
E 602-49490-303 ENGINEERING SER	\$8,000.00	\$2,902.75	\$12,826.11	-\$4,826.11	160.33%	\$33,894.50

Account Descr	2020 YTD Budget	SEPTEMBER 2020 Amt	2020 YTD Amt	2020 YTD Balance	%YTD Budget	2019 YTD Amt
E 602-49490-304 LEGAL FEES - ATTO	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
E 602-49490-307 PROFESSIONAL SE	\$10,000.00	\$326.22	\$4,382.21	\$5,617.79	43.82%	\$4,414.37
E 602-49490-322 POSTAGE	\$1,000.00	\$0.00	\$467.55	\$532.45	46.76%	\$438.17
E 602-49490-351 LEGAL NOTICE & O	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
E 602-49490-362 PROPERTY INSURA	\$6,500.00	\$0.00	\$6,522.42	-\$22.42	100.34%	\$2,920.49
E 602-49490-381 ELECTRIC UTILITIE	\$15,000.00	\$1,703.95	\$9,323.10	\$5,676.90	62.15%	\$5,530.96
E 602-49490-390 SEWER SERVICE T	\$67,000.00	\$0.00	\$36,999.00	\$30,001.00	55.22%	\$33,007.00
E 602-49490-401 BLDG/STRUCT MAI	\$500.00	\$0.00	\$1,405.00	-\$905.00	281.00%	\$92.85
E 602-49490-402 LAWN MAINTENAN	\$500.00	\$0.00	\$111.00	\$389.00	22.20%	\$321.00
E 602-49490-404 VEHICLE & EQUIP	\$3,000.00	\$0.00	\$1,869.39	\$1,130.61	62.31%	\$2,691.65
E 602-49490-410 COMPUTER SERVIC	\$11,000.00	\$605.80	\$6,471.29	\$4,528.71	58.83%	\$6,780.88
E 602-49490-416 RENTAL	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
E 602-49490-433 DUES & SUBSRIPT	\$1,000.00	\$0.00	\$3,824.42	-\$2,824.42	382.44%	\$728.50
E 602-49490-437 MISCELLANEOUS E	\$1,000.00	\$0.00	\$70.75	\$929.25	7.08%	\$0.00
E 602-49490-438 EXPENSE MWCC	\$334,767.00	\$27,897.01	\$251,073.09	\$83,693.91	75.00%	\$274,282.80
E 602-49490-530 IMPROVEMENTS	\$0.00	\$0.00	\$50,359.60	-\$50,359.60	0.00%	\$0.00
E 602-49490-540 MOTOR VEHICLES	\$0.00	\$0.00	\$31,695.00	-\$31,695.00	0.00%	\$0.00
E 602-49490-580 OTHER EQUIPMENT	\$71,000.00	\$0.00	\$1,843.89	\$69,156.11	2.60%	\$2,717.46
DEPT 49490 SEWER DEPARTMENT	\$851,254.00	\$50,265.57	\$685,834.15	\$165,419.85	80.57%	\$545,598.99
DEPT 49970 DEPRECIATION						
E 602-49970-420 DEPRECIATION EXP	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
DEPT 49970 DEPRECIATION	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
FUND 602 SEWER FUND	\$1,204,425.00	\$100,174.29	\$877,339.23	\$327,085.77	72.84%	\$606,062.21
	\$1,204,425.00	\$100,174.29	\$877,339.23	\$327,085.77	72.84%	\$606,062.21

CITY OF MINNETRISTA
WORK SESSION ITEM



Subject: Storm/Surface Water Utility Fund Discussion Prepared

By: Brian Grimm, Finance Director

Meeting Date: October 19, 2020

Item: Staff is bringing an updated draft financial management plan for the surface/storm water fund. Staff is looking for Council feedback and direction as to the budgets and utility rates for 2021 Storm/Surface Water Funds. Once this direction is received, it can be incorporated and updated into the Long Range Utility Financial Plan. In order to fund some of the necessary storm water/surface water activities, Staff and Council should continue to analyze whether rate adjustments are needed. In addition to the draft surface water utility financial management plan, is attached a draft 2021 storm water budget as well as a YTD report that covers activity through September of 2020. The current cash balance in the fund as of September 2019 is \$617,682.

The draft included leaves the storm water utility fee unchanged from 2020 to 2021. From its current \$26 a quarter fee (\$104 annually for the year). As you can see on the sheet there is an ending cash balance line item as well as an additional line item for ending cash balance if no projects are done.

One of the items that staff researched was the potential purchase of a street sweeper. Public Works Superintendent Gary Peters looked into this item and an amount that he has provided from a vendor is an estimate of \$284,455. With the amount being pretty substantial, staff did not include this in the 2021 CIP. There is a potential for grants from the watershed district that could help offset the cost of this item, but it would need to be explored further the viability of that.

Recommended City Council Action: Staff is looking to have a discussion on the Sewer and Storm/Surface Water Management Funds for the 2021 budget, setting the utility rates for the fee schedule and updating the long range financial management plan

Does Recommended Action meet City Mission Statement? Yes No

Does Recommended Action meet City Goals/Priorities? Yes No

Explain: **To address infrastructure needs and to address mandates regarding environmental issues (water quality). To properly fund these enterprise fund activities in the Surface/Storm Water Fund.**

Mission Statement:

The City of Minnetrista will deliver quality services in a cost effective and innovative manner and provide opportunities for a high quality of life while protecting natural resources and maintaining a rural character.

1 City of Minnetrista, MN

2 Storm Water Fund

3 Operating Cash Flow

4 Fund 651

5

6 Assumptions:

7 Expense increase	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
8 Investment Rate	2.00%	2.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
9 Storm Water Rate Increase	0.00%	3.00%	3.00%	10.00%	8.50%	10.00%	0.00%	0.00%	0.00%	3.00%	3.00%

10

11

12 Cash Flow Statement

13	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	2021	Projected 2022	2023
14 Operating Revenue											
15 Charges for services	181,069	187,059	224,245	261,853	294,973	328,426	336,489	360,000	360,000	370,800	381,924
16 Total Revenue	181,069	187,059	224,245	261,853	294,973	328,426	336,489	360,000	360,000	370,800	381,924
17											
18 Operating Expenses (excluding depreciation)											
19 Personnel services	35,790	24,076	23,494	27,264	34,998	50,996	50,910	59,817	61,505	63,350	65,251
20 Supplies	-	239	37,478	21,538	56,976	30,856	79,013	46,500	46,600	47,998	49,438
21 Professional Services	39,272	54,379	85,434	89,650	77,222	46,509	56,799	70,000	60,250	62,058	63,919
22 Repairs and Maintenance	16,624	17,648	804	1,291	1,621	-	-	500	500	515	530
23 Utilities	-	-	-	-	-	-	-	-	-	-	-
24 Depreciation	104,853	107,999	102,522	104,178	139,286	143,464	147,768	152,201	156,767	161,470	166,314
25 Dues and Subscriptions	-	12,701	-	13,431	14,437	17,380	17,380	16,000	18,000	18,540	19,096
26 Other	12,291	2,959	15,225	2,624	1,800	1,450	58	1,500	1,000	1,030	1,061
27 Total Operating Expenses	208,830	220,000	264,957	259,976	326,339	290,655	351,928	346,518	344,622	354,961	365,610
28											
29 Net income from operating activity	(27,761)	(32,941)	(40,712)	1,877	(31,366)	37,771	(15,439)	13,482	15,378	15,839	16,314
30											
31 Non Operating Revenues/(Expenses)											
32 Investment Income	1,000	3,872	3,954	2,747	3,749	6,086	15,898	6,000	6,000	7,000	8,000
33 Other			68,923	240							
34 MSA for ditch project											
36 Transfers In											
37 Transfers Out											
38 Total Non Operating Revenues/(Expenses)	1,000	3,872	72,877	2,987	3,749	6,086	15,898	6,000	6,000	7,000	8,000
46 Capital/Operating Expenses for Storm Water Improvements											
47 Bond Proceeds											
48 Capital Improvement Projects	-	(137,493)	(72,829)	(78,936)	(78,936)	-	(247,837)	(86,000)	(160,000)	(155,000)	(155,000)
49 Annual storm water programs (Ditching, Sweet Sweeping, equip)	-	-	(47,274)	(47,274)	(47,274)	(82,500)	(81,500)	(77,500)	(82,500)	(82,500)	(92,500)
52 Total Capital Expenses (including operations expenses related to potential Halstead Bay Project)	-	-	(137,493)	(120,103)	(78,936)	-	(82,500)	(329,337)	(163,500)	(242,500)	(247,500)
53											
54											
55 Annual Change	(26,761)	(29,069)	(105,328)	(115,239)	(106,553)	43,857	(82,041)	(309,855)	(142,122)	(219,661)	(223,186)
56											
57 Beginning Cash Balance	125,398	203,490	282,420	348,141	274,950	277,549	464,870	552,159	394,505	409,150	350,959
58 Add net operations (line 30)	(27,761)	(32,941)	(40,712)	1,877	(31,366)	37,771	(15,439)	13,482	15,378	15,839	16,314
59 Add back depreciation (line 25)	104,853	107,999	102,522	104,178	139,286	143,464	147,768	152,201	156,767	161,470	166,314
60 Add net non operating (line 37)	1,000	3,872	72,877	2,987	3,749	6,086	15,898	6,000	6,000	7,000	8,000
61 Add capital and bond (lines 51)	-	-	(137,493)	(120,103)	(78,936)	-	(82,500)	(329,337)	(163,500)	(242,500)	(247,500)
62 Net change in balance sheet items			68,527	(62,130)	(30,133)	21,562					
63 Transfer from general/other funds											
64 Budgeted Capital Projects moved to future year											
65 Ending Cash Balance	203,490	282,420	348,141	274,950	277,549	464,870	552,159	394,505	409,150	350,959	294,088
66											
67 Cash Balance without doing capital expenses/projects	203,490	282,420	348,141	274,950	277,549	464,870	552,159	723,842	984,487	1,168,796	1,359,425
68 (taking out capital expenses line item)											
69											

Priority Rank	Surface Water CIP - Surface Water Improvement Fund xxx	2019	2020	2021	2022	2023	2024	2025	2026	2027
	PROJECT									
	CB reconstruction - Loring Drive low point (Look at re-lining pipe to lake at this time too)		\$20,000	Being done as a joint project						
2	8245-8265 Ox Yoke Cir - Outflow has eroded rip-rap materials and soil away. Outfall needs reconstruction of holding area and rip-rap spillway overflow. Storm piping from CBs needs to be re-lined.		\$40,000	Being done as a joint project						
	8415-8420 Ox Yoke Cir - Outflow is completely covered and needs excavation. Outfall needs reconstruction of holding area and rip-rap spillway overflow. Storm piping from CBs needs to be re-lined.									
	2500 Dutchview Rd - Install new culvert from east side of driveway to west side of Dutchview Rd. BT will have to be removed from driveway and replaced.			\$6,000	Moved from 2019					
	2105 Dutchview Rd - Replace rusted out culvert and clear trees and shrub debris from inlet and outlet areas.			\$5,000	Moved from 2019					
	810 Cty Rd 110 N - Storm water runoff has caused a large washout area along property line from culvert outlet by 151 to lake. Redo drainage to lake.					\$75,000				
1	2020 Street Projects (Storm Water Sewer Portion)		\$137,837							
	Future Street Projects (Storm Water Sewer Portion)			\$75,000	\$75,000	\$80,000	\$80,000	\$85,000	\$85,000	\$85,000
	1240/1250 Morningview Drive - Storm sewer has collapsed and needs to be replaced. This pipe runs from Morningview Dr to the lake along the property line between these two homes.		\$50,000	Being done as a joint project						
1	Re-ditch both sides of the road from Cty Rd 26 to North Branch Rd *				\$85,000	Moved from 2020				
	Implement phosphorus reduction plan - Project 1: Painter Creek/Jennings Bay watershed						\$150,000			
	Complete water quality protection project at Little Long Lake							\$100,000		
	Implement phosphorus reduction plan - Project 2: Dutch Lake watershed								\$132,000	
	Implement phosphorus reduction plan - Project 3: Sauders Lake watershed									\$100,000
	Implement phosphorus reduction plan - Project 5: Six Mile Marsh watershed									
	SUBTOTAL	\$0	\$247,837	\$86,000	\$160,000	\$155,000	\$230,000	\$185,000	\$217,000	\$185,000

* Found out recently that not likely to be able to use MSA Capital dollars for this project

**City of Minnetrista
2021 Draft Budget
Storm/Surface Water Fund**

**STORM WATER ENTERPRISE FUND
FUND 651**

Revenue	2018 Actuals	2019 Budget	2019 Actuals	2020 Budget	2021 Proj Budget
37310 STORM WATER CHARGES	\$ 328,426	\$ 351,489	\$ 336,816	\$ 360,000	360,000
36210 INTEREST ON INVESTMENT & CR	\$ 6,086	\$ 4,802	\$ 15,898	\$ 6,000	6,000
34301 Street State Aid MSA		\$ -		\$ -	-
Revenue Total	\$ 334,512	\$ 356,291	\$ 352,714	\$ 366,000	366,000
Expenditures					
101 SALARIES-REGULAR	\$ 28,506	\$ 21,649	\$ 31,308	\$ 38,994	40,450
102 SALARIES-OVERTIME	\$ 412	\$ 1,000	\$ 1,388	\$ 1,000	1,000
121 PERA - EMPLOYER CONTR	\$ 2,116	\$ 2,861	\$ 2,399	\$ 3,025	3,146
122 FICA - EMPLOYER CONTR	\$ 2,023	\$ 2,918	\$ 2,421	\$ 3,098	3,209
131 HEALTH & LIFE INS - E CONTR	\$ 8,760	\$ 8,460	\$ 8,683	\$ 8,700	8,700
151 WORKMEN'S COMP INSURANCE	\$ 9,179	\$ 4,712	\$ 4,712	\$ 5,000	5,000
202 COPY & PRINTING SUPPLIES	\$ 71	\$ 100	\$ 74	\$ 100	100
221 EQUIPMENT PARTS, TIRES	\$ 1,373	\$ 2,000	\$ 798	\$ 1,500	1,000
224 PROJECT MAINTENANCE SUPPL	\$ 29,412	\$ 55,000	\$ 78,143	\$ 45,000	45,000
307 PROFESSIONAL SERVICES	\$ 30,192	\$ 35,000	\$ 32,011	\$ 35,000	35,000
303 ENGINEERING SERV	\$ 16,030	\$ 50,000	\$ 24,492	\$ 35,000	25,000
322 POSTAGE	\$ 287	\$ 500	\$ 296	\$ 250	250
351 LEGAL NOTICE & ORD PUBLICAT	\$ -	\$ 100		\$ 100	-
401 Bldg & Lawn Maint	\$ -	\$ -		\$ -	-
404 VEHICLE & EQUIP MAINT	\$ -	\$ 500		\$ 500	500
433 DUES & SUBSRIPT & TRAINING	\$ 16,018	\$ 15,000	\$ 17,379	\$ 16,000	18,000
437 MISCELLANEOUS EXPENSE	\$ 1,450	\$ 2,000	\$ 58	\$ 1,500	1,000
530 Improvements	\$ -	\$ 171,000		\$ 177,837	86,000
580 Captial Projects	\$ -	\$ 82,500		\$ 84,500	77,500
Expenditure Total	\$ 145,829	\$ 455,300	\$ 204,162	\$ 457,104	\$ 350,855
Revenue/Exp Surplus/(Deficit)	\$ 188,683	\$ (99,009)	\$ 148,552	\$ (91,104)	\$ 15,145
Cash Balance at Beg of Year	\$ 364,386	\$ 440,882	\$ 440,882	\$ 552,158	461,054
Cash Surplus/(Deficit)	\$ 188,683	\$ (99,009)	\$ 148,552	\$ (91,104)	\$ 15,145
Balance sheet items	(112,187)		(37,276)		
** Cash Balance at Yr End	\$ 440,882	\$ 341,873	\$ 552,158	\$ 461,054	\$ 476,199

**** Fund Balance will be used for projects listed in utility financial management plan**

CITY OF MINNETRISTA
Revenue Guideline updated 2020

Account Descr	2020 YTD Budget	SEPTEMBER 2020 Amt	2020 YTD Amt	2020 YTD Balance	%YTD Budget	2019 YTD Amt
FUND 651 STORM WATER MGMT FUND						
R 651-300-33160 FEDERAL GRANT O	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
R 651-300-33425 STATE AID OTHER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
R 651-300-33630 GRANTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
R 651-400-36212 INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
R 651-400-37310 STORM WATER CH	\$360,000.00	\$5,206.47	\$250,236.56	\$109,763.44	69.51%	\$238,241.97
R 651-600-36101 SPECIAL ASSESSME	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
R 651-610-36210 INTEREST ON INVE	\$6,000.00	\$0.00	\$6,866.57	-\$866.57	114.44%	\$12,685.36
R 651-620-36250 REFUNDS AND REI	\$0.00	\$0.00	\$245.00	-\$245.00	0.00%	\$0.00
R 651-650-39999 CONTRIBUTIONS F	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
FUND 651 STORM WATER MGMT FUN	\$366,000.00	\$5,206.47	\$257,348.13	\$108,651.87	70.31%	\$250,927.33
	\$366,000.00	\$5,206.47	\$257,348.13	\$108,651.87	70.31%	\$250,927.33

CITY OF MINNETRISTA

Expenditure Guideline by Departments - 2020 upd

Account Descr	2020 YTD Budget	SEPTEMBER 2020 Amt	2020 YTD Amt	2020 YTD Balance	%YTD Budget	2019 YTD Amt
FUND 651 STORM WATER MGMT FUND						
DEPT 47000 DEBT SERVICE						
E 651-47000-720 TRANSFERS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
DEPT 47000 DEBT SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
DEPT 49020 MISCELLANEOUS						
E 651-49020-720 TRANSFERS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
DEPT 49020 MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
DEPT 49300 TRANSFERS OUT						
E 651-49300-720 TRANSFERS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
DEPT 49300 TRANSFERS OUT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
DEPT 49590 STORM WATER ADMINISTRATION						
E 651-49590-101 SALARIES-REGULA	\$38,994.00	\$1,253.34	\$14,713.01	\$24,280.99	37.73%	\$25,188.57
E 651-49590-102 SALARIES-OVERTI	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%	\$1,370.57
E 651-49590-121 PERA - EMPLOYER	\$3,025.00	\$83.03	\$1,092.47	\$1,932.53	36.11%	\$1,955.81
E 651-49590-122 FICA - EMPLOYER C	\$3,098.00	\$93.44	\$1,093.71	\$2,004.29	35.30%	\$1,985.17
E 651-49590-125 PENSION EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
E 651-49590-131 HEALTH & LIFE INS	\$8,700.00	\$631.88	\$6,399.63	\$2,300.37	73.56%	\$6,801.12
E 651-49590-151 WORKMEN S COMP	\$5,000.00	\$0.00	\$5,421.26	-\$421.26	108.43%	\$4,712.00
E 651-49590-202 COPY & PRINTING	\$100.00	\$37.35	\$37.35	\$62.65	37.35%	\$74.37
E 651-49590-221 EQUIPMENT PARTS	\$1,500.00	\$0.00	\$1,311.22	\$188.78	87.41%	\$797.82
E 651-49590-224 STREET MAINTENA	\$45,000.00	\$506.00	\$30,238.44	\$14,761.56	67.20%	\$50,551.28
E 651-49590-301 AUDITING AND AC	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
E 651-49590-303 ENGINEERING SER	\$35,000.00	\$839.00	\$10,818.75	\$24,181.25	30.91%	\$9,773.75
E 651-49590-307 PROFESSIONAL SE	\$35,000.00	\$194.15	\$17,189.51	\$17,810.49	49.11%	\$23,830.84
E 651-49590-322 POSTAGE	\$250.00	\$0.00	\$155.85	\$94.15	62.34%	\$146.05
E 651-49590-351 LEGAL NOTICE & O	\$100.00	\$0.00	\$0.00	\$100.00	0.00%	\$0.00
E 651-49590-401 BLDG/STRUCT MAI	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
E 651-49590-404 VEHICLE & EQUIP	\$500.00	\$0.00	\$0.00	\$500.00	0.00%	\$0.00
E 651-49590-433 DUES & SUBSRIPT	\$16,000.00	\$0.00	\$15,542.05	\$457.95	97.14%	\$15,479.91
E 651-49590-437 MISCELLANEOUS E	\$1,500.00	\$0.00	\$194.26	\$1,305.74	12.95%	\$58.30
E 651-49590-530 IMPROVEMENTS	\$177,837.00	\$36,170.80	\$77,721.10	\$100,115.90	43.70%	\$0.00
E 651-49590-540 MOTOR VEHICLES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
E 651-49590-580 OTHER EQUIPMENT	\$84,500.00	\$0.00	\$0.00	\$84,500.00	0.00%	\$0.00
DEPT 49590 STORM WATER ADMI	\$457,104.00	\$39,808.99	\$181,928.61	\$275,175.39	39.80%	\$142,725.56
DEPT 49970 DEPRECIATION						
E 651-49970-420 DEPRECIATION EXP	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00

Account Descr	2020 YTD Budget	SEPTEMBER 2020 Amt	2020 YTD Amt	2020 YTD Balance	%YTD Budget	2019 YTD Amt
DEPT 49970 DEPRECIATION	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
FUND 651 STORM WATER MGMT FUN	\$457,104.00	\$39,808.99	\$181,928.61	\$275,175.39	39.80%	\$142,725.56
	<u>\$457,104.00</u>	<u>\$39,808.99</u>	<u>\$181,928.61</u>	<u>\$275,175.39</u>	<u>39.80%</u>	<u>\$142,725.56</u>