AGENDA

CITY OF ISANTI
CITY COUNCIL BUDGET WORK SESSION
TUESDAY, JULY 19, 2022
(Immediately following the 7:00 p.m. City Council Meeting)
CITY HALL

A. Call to Order
B. Pledge of Allegiance
C. Roll Call
D. Public Comment
E. Adopt Agenda

F. Work Session Items
1. **2023 Budget Schedule**
2. **Tax Levy / Tax Rate**
3. **General Fund Operating Budget (101)**
4. **EDA Fund Operating Budget (108)**
5. **Water Fund Operating Budget (601)**
6. **Sewer Fund Operating Budget (602)**
7. **Stormwater Fund Operating Budget (603)**
8. **Liquor Fund Operating Budget (609)**
9. **Debt Service Funds Summary (929 thru 932)**

Adjournment

A Community For Generations.

Isanti

MEMO

To: **Mayor Johnson & City Council Members**

From: Finance Director Betker

Date: July 19th 2022

Subject: Budget Work Session – Operating Budgets

General Notes and Assumptions

- All wages include a projected COLA for 2022 and include the necessary step increases, where applicable.
- Health Insurance is based on 2022 premiums plus 15%.
- Worker's compensation rates are based on 2022 rates and include a 25% inflationary factor.
- Property, liability, and volunteer insurance premiums are based on 2022 rates and include a 10% inflationary factor.
- Dental Insurance is based on 2022 premiums, plus 5%.
- Life/AD&D Insurance is based on 2022 premiums, plus 0%.
- Addition to Fund Balance is currently budgeted in the amount of $179,898.
- Taxable Market Value is estimated to increase 26%

Budget Work Session

July 19th 2022

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2023 Budget Schedule

<u>**Tuesday, July 19, 2022**</u> <u>**Work Session**</u>

-Tax Levy/Rate History and Projections
-Operating Budgets
  -General Fund (101)
  -Economic Development Authority (108)
  -Water Fund (601)
  -Sewer Fund (602)
  -Stormwater Fund (603)
  -Liquor Fund (609)
  -Debt Service Funds (929-932)

<u>**Wednesday, August 3, 2022**</u> <u>**Work Session**</u>

-Capital Budgets
  -General & EDA Funds (920)
  -Street Construction Fund (425)
  -Pavement Management Fund (440)
  -Water Fund (601)
  -Sewer Fund (602)
  -Stormwater Fund (603)
  -Liquor Fund (609)
  -Technology Fund (614)
-Operating Budget Updates (If Any)

<u>**Tuesday, September 6, 2022**</u> <u>**Preliminary Budget and Levy Meeting**</u>

-Set 2023 Final Budget and Levy Meeting Date
-Adopt 2023 Preliminary Budget
-Adopt 2023 Preliminary Levy

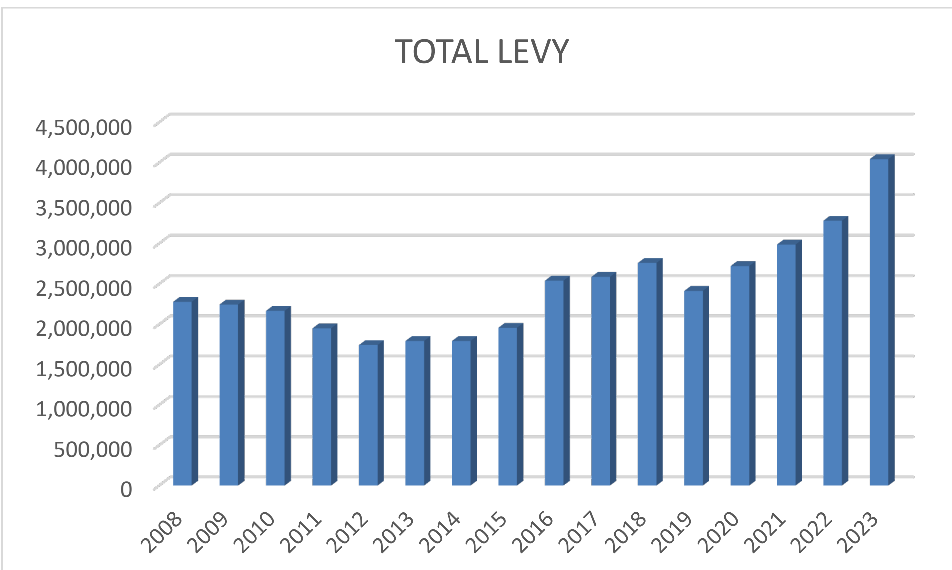
<u>**Tuesday, December 6, 2022**</u> <u>**Final Budget and Levy Meeting**</u>

-Final 2023 Budget and Levy Presentation
-Public Comment
-Adopt 2023 Final General Fund and EDA Budgets
-Adopt Debt Levy Variance (If Needed)
-Adopt 2023 Final Levy
-Adopt 2023 Final Enterprise Fund Budgets
-Approve Cost of Living Adjustment for Non-Union Employees

Tax Levy

Proposed 2023 Total Levy **$ 4,042,954**

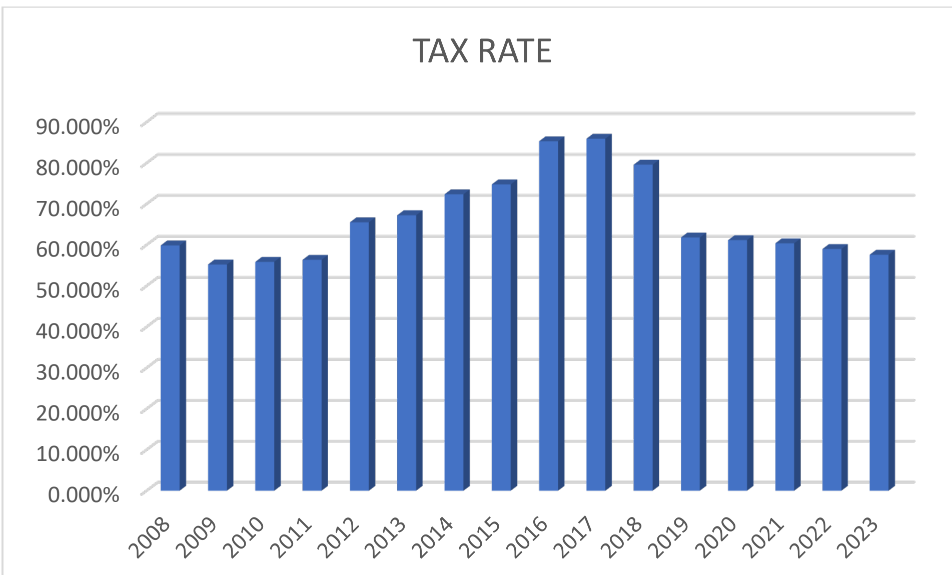
LEVY	2023	2022	CHANGE FROM PRIOR	
GENERAL FUND LEVY (101)	$ 2,875,000	$ 2,150,000	33.72%	$ 725,000
CAPITAL MAINT. LEVY (920)	$ 465,500	$ 451,900	3.01%	$ 13,600
STREET CONST. LEVY (425)	$ 307,000	$ 295,000	4.07%	$ 12,000
EDA LEVY (108)	$ 122,375	$ 98,038	24.82%	$ 24,338
ABATEMENT LEVY (101)	$ 14,112	$ 13,763	2.54%	$ 349
DEBT SERVICE LEVY	$ 258,967	$ 273,150	-5.19%	$ (14,183)
TOTAL LEVY	**$ 4,042,954**	**$ 3,281,851**	**23.19%**	**$ 761,104**



Tax Rate

Projected 2023 Tax Rate **57.611%**

	2023	2022	CHANGE FROM PRIOR
TAX RATE	**57.611%**	**59.012%**	**-2.37%**
AVG. TAX RATE - 2008-2022	66.702%		
% ABOVE (+) / BELOW (-) AVG.	-13.63%		

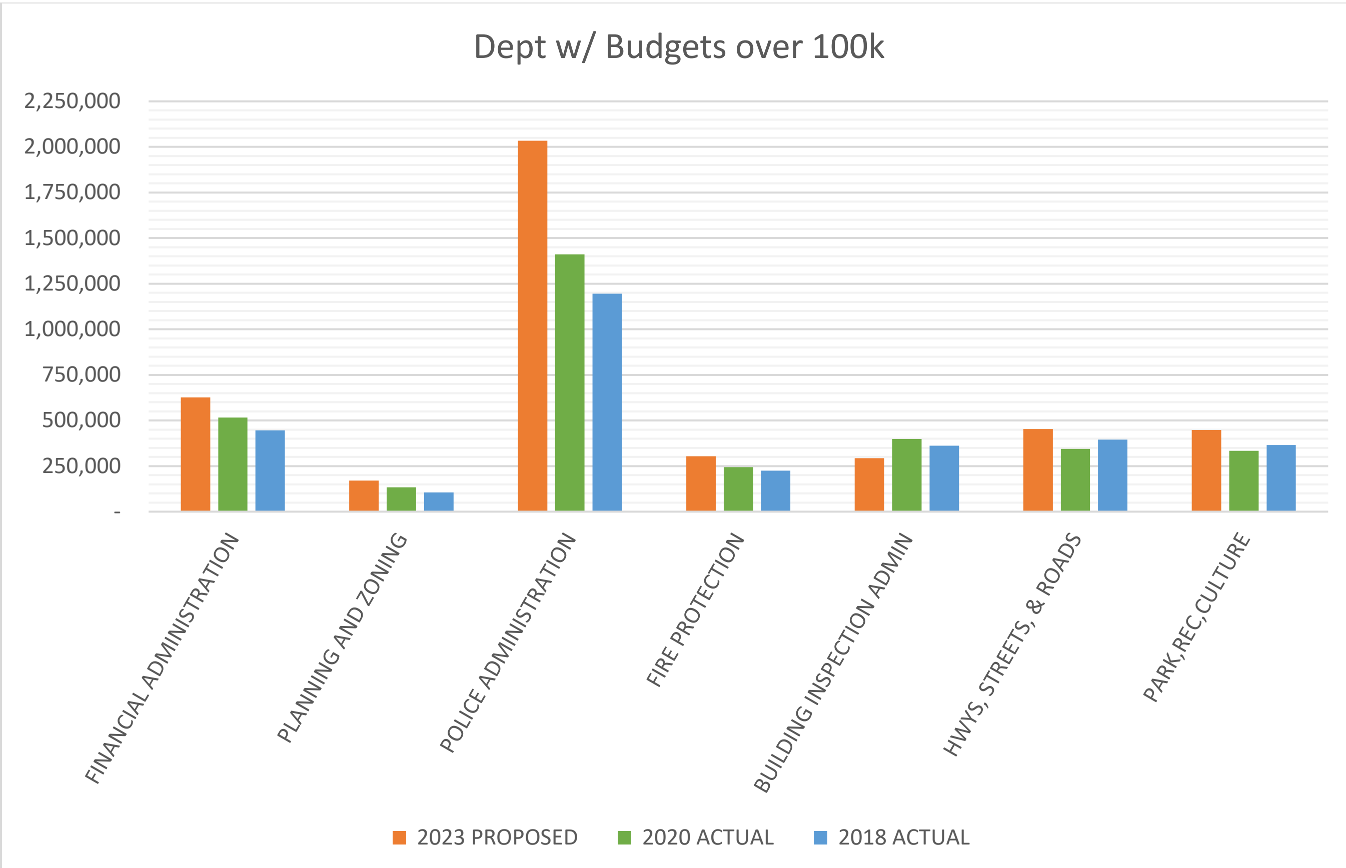


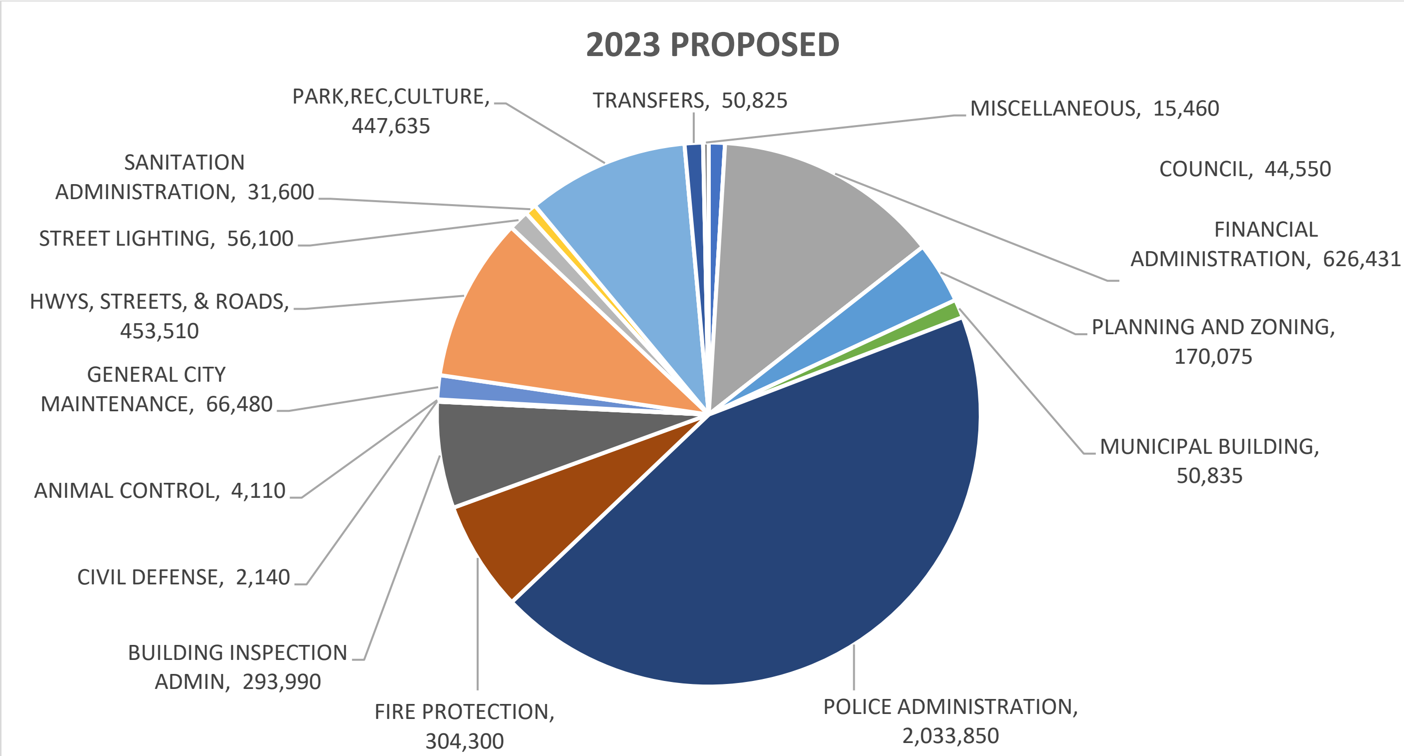
Tax Rate = Total Levy / Market Value

General Fund Operating Budget Summary (101)

Title / Detail	2023 PROPOSED
Unreserved Fund Balance	$ (179,898)
TAXES	2,910,412
LICENSES/PERMITS	285,525
INTERGOVERNMENTAL	1,025,277
CHARGES FOR SERVICES	188,925
FINES AND FORFEITURES	35,800
MISCELLANEOUS	35,850
TRANSFERS IN	350,000
GENERAL FUND REVENUES	**4,651,891**
COUNCIL	44,550
ELECTIONS	-
FINANCIAL ADMINISTRATION	626,431
SPECIAL PROJECTS	-
PLANNING AND ZONING	170,075
MUNICIPAL BUILDING	50,835
POLICE ADMINISTRATION	2,033,850
FIRE PROTECTION	304,300
BUILDING INSPECTION ADMIN	293,990
CODE ENFORCEMENT	-
CIVIL DEFENSE	2,140
ANIMAL CONTROL	4,110
GENERAL CITY MAINTENANCE	66,480
HWYS, STREETS, & ROADS	453,510
STREET LIGHTING	56,100
SANITATION ADMINISTRATION	31,600
PARK,REC,CULTURE	447,635
DEBT SERVICE (GENERAL)	-
TRANSFERS	50,825
IMPROVEMENT FUNDS	-
MISCELLANEOUS	15,460
GENERAL FUND EXPENDITURES	**4,651,891**
NET INCOME / (LOSS)	**(0)**

* Detail provided within attached budget


Dept w/ Budgets over 100k
2,250,000
2,000,000
1,750,000
1,500,000
1,250,000
1,000,000
750,000
500,000
250,000
-
FINANCIAL ADMINISTRATION
PLANNING AND ZONING
POLICE ADMINISTRATION
FIRE PROTECTION
BUILDING INSPECTION ADMIN
HWYS, STREETS, & ROADS
PARK,REC,CULTURE
2023 PROPOSED
2020 ACTUAL
2018 ACTUAL


2023 PROPOSED
PARK,REC,CULTURE, 447,635
TRANSFERS, 50,825
MISCELLANEOUS, 15,460
COUNCIL, 44,550
SANITATION ADMINISTRATION, 31,600
STREET LIGHTING, 56,100
FINANCIAL ADMINISTRATION, 626,431
HWYS, STREETS, & ROADS, 453,510
PLANNING AND ZONING, 170,075
GENERAL CITY MAINTENANCE, 66,480
MUNICIPAL BUILDING, 50,835
ANIMAL CONTROL, 4,110
CIVIL DEFENSE, 2,140
BUILDING INSPECTION ADMIN, 293,990
FIRE PROTECTION, 304,300
POLICE ADMINISTRATION, 2,033,850

EDA Fund Operating Budget Summary (108)

	Title / Detail	PROPOSED 2023 BUDGET
TOTAL	**EDA REVENUES**	**134,175**
TOTAL	**EDA EXPENDITURES**	**110,670**
NET INCOME / (LOSS)		**23,505**

Primary revenue source is EDA Levy. This is a calculated amount limited by State Statute. Statute reads in part:

469.107 CITY MAY LEVY TAXES FOR ECONOMIC DEVELOPMENT AUTHORITY.
Subdivision 1.City tax levy. A city may, at the request of the authority, levy a tax in any year for the benefit of the authority. The tax must be not more than 0.01813 percent of estimated market value.

The single largest expenditure increase ($5,000) is in engineering fees. Increased interest in Shovel-Ready industrial sites and a lack of available industrial sites have corresponded to an increase in expenditures. Staff is recommending that those likely expenses be budgeted for, even if they are not a certainty.

Water Fund Operating Budget Summary (601)

	Title / Detail	PROPOSED 2023 BUDGET
TOTAL	**WATER FUND REVENUES**	**1,675,500**
TOTAL	**WATER FUND EXPENDITURES**	**2,711,026**
NET INCOME / (LOSS)		**(1,035,526)**
NET CASH FLOW / (LOSS)		**(615,526)**

Water Sales of $1,400,000 is projected for 2023, based on our most recently completed and approved rate study and observed actuals.

Capital Expenditures are included in the above listed total expenditures. That amount is based on the previously approved 2022 capital improvement plan. Adjustments to that number, if any will be presented at the August budget work session.

Expenditures include $449,000 in principal and $75,800 in interest payments toward debt service. The Water Fund currently makes payments on the 5 Debt Issues listed below.

Debt Issue	Final Debt Payment
2007 GO Revenue Note, PFA	August 2026
2008 GO Revenue Note, PFA	August 2028
2010A GO Utility Revenue Bonds - Water	November 2024
2011 GO Water Revenue Bonds, PFA	August 2031
2013A GO Refunding - Water	November 2028

Net Cash Flow differs from Net Income in that Net Cash Flow excludes non-cash items that are otherwise budgeted and represented in the listed Net Income. Non-Cash expenses excluded to arrive at Net Cash Flow include, Pension Expense (601-49400-129), OPEB Expense (601-49400-150), Depreciation (601-49400-405) and Amortization of Bond Discount (601-49400-630).

Sewer Fund Budget Summary (602)

	Title / Detail	PROPOSED 2023 BUDGET
TOTAL	**SEWER FUND REVENUES**	**1,740,000**
TOTAL	**SEWER FUND EXPENDITURES**	**1,977,944**
NET INCOME / (LOSS)		**(237,944)**
NET CASH FLOW / (LOSS)		**356,038**

Sewer Sales of $1,397,400 is projected for 2023, based on our most recently completed and approved rate study and observed actuals.

Capital Expenditures are included in the above listed total expenditures. That amount is based on the previously approved 2022 capital improvement plan. Adjustments to that number, if any will be presented at the August budget work session.

Expenditures include $380,000 in principal and $43,820 in interest payments toward debt service. The Sewer Fund currently makes payments on the 3 Debt Issues listed below.

Debt Issue	Final Debt Payment
2010A GO Utility Revenue Bonds - Sewer	November 2024
2014B GO Bonds - Sewer	November 2025
2016A GO Sewer Revenue Bonds, PFA	August 2029

Net Cash Flow differs from Net Income in that Net Cash Flow excludes non-cash items that are otherwise budgeted and represented in the listed Net Income. Non-Cash expenses excluded to arrive at Net Cash Flow include, Pension Expense (602-49450-129), OPEB Expense (602-49450-150), Depreciation (602-49450-405) and Amortization of Bond Discount (602-49450-630).

Storm Water Fund Budget Summary (603)

	Title / Detail	PROPOSED 2023 BUDGET
TOTAL	**STORM WATER FUND REVENUES**	**310,300**
TOTAL	**STORM WATER FUND EXPENDITURES**	**226,866**
NET INCOME / (LOSS)		**83,434**
NET CASH FLOW / (LOSS)		**158,434**

Storm Water Sales of $308,000 is projected for 2023, based on our recently completed and approved rate study and observed actuals.

Capital Expenditures are included in the above listed total expenditures. That amount is based on the previously approved 2022 capital improvement plan. Adjustments to that number, if any will be presented at the August budget work session.

Net Cash Flow differs from Net Income in that Net Cash Flow excludes non-cash items that are otherwise budgeted and represented in the listed Net Income. Non-Cash expenses excluded to arrive at Net Cash Flow include, Pension Expense (603-49500-129), OPEB Expense (603-49500-150) and Depreciation (603-49500-405).

Municipal Liquor Fund Budget Summary (609)

	Title / Detail	PROPOSED 2023 BUDGET
TOTAL	**MUNICIPAL LIQUOR FUND REVENUES**	**5,143,265**
TOTAL	**MUNICIPAL LIQUOR FUND EXPENDITURES**	**5,140,060**
NET INCOME / (LOSS)		**3,205**
NET CASH FLOW / (LOSS)		**78,205**

Sales of $5,116,000 and Cost of Goods Sold of 3,718,600 is based on our original project projections and observed actuals since the new store opened. The annual transfer to the General Fund to help reduce the tax rate remains at $350,000.

No Capital Expenditures are included in the above listed total expenditures. An entirely new Capital Improvement Plan will be created that will reflect actual materials and prices in construction.

Expenditures include $190,000 in principal and $60,200 in interest payments toward debt service. The Liquor Fund currently makes payments on the one Debt Issue listed below.

Debt Issue	Final Debt Payment
2021A EDA Lease Revenue Bonds	December 2036

Net Cash Flow differs from Net Income in that Net Cash Flow excludes non-cash items that are otherwise budgeted and represented in the listed Net Income. Non-Cash expenses excluded to arrive at Net Cash Flow include, Pension Expense (609-49750-129), OPEB Expense (609-49750-150) and Depreciation (609-49750-405).

Debt Service Funds Budget Summary (929 thru 932)

	Title / Detail	PROPOSED 2023 BUDGET
TOTAL	**2010B GO IMPR BOND REVENUES**	**-**
TOTAL	**2010B GO IMPR BOND EXPENDITURES**	**-**
NET INCOME / (LOSS)		**-**
TOTAL	**2011A IMPROVEMENT BOND REVENUES**	**-**
TOTAL	**2011A IMPROVEMENT BOND EXPENDITURES**	**-**
NET INCOME / (LOSS)		**-**
TOTAL	**2021A GO ABATEMENT BOND REVENUES**	**210,730**
TOTAL	**2021A GO ABATEMENT BOND EXPENDITURES**	**192,650**
NET INCOME / (LOSS)		**18,080**
TOTAL	**2014B GO IMPR BOND REVENUES**	**48,437**
TOTAL	**2014B GO IMPR BOND EXPENDITURES**	**46,910**
NET INCOME / (LOSS)		**1,527**

2010B GO Improvement Bond Fund (929) will no longer be a budgeted Fund. Final debt service payments were made in 2021. Revenues were generated exclusively from the debt service levy which ended in 2020. Fund 929 was closed to Funds 101 and 920.

2011A Improvement Bond Fund (930) will no longer be a budgeted Fund. Final debt service payments will be made in 2022. Revenues were generated from the debt service levy, which ended in 2021 and from transfers out of the Water and Sewer Funds.

2021A GO Tax Abatement Bonds (931) were issued to cover construction costs associated the Isanti Indoor Arena. Previously known as the 2014A GO Tax Abatement Bonds, that issue was refunded in 2021. Final debt service payments will be made in 2030. Revenues are generated exclusively from the debt service levy, which ends in 2029.

2014B GO Improvement Bond Fund (932) is nearing the end of its debt service schedule. Final debt service payments will be made in 2024. Revenues are generated exclusively from the debt service levy which ends in 2023.

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
101			**GENERAL FUND REVENUES**							
101-25300	EQ	EQ	Unreserved Fund Balance		$ (179,898)	45,003	(37,418)			
101-31000	R		General Property Taxes		$ 2,889,112	2,163,763	1,894,132	1,862,071	1,837,298	1,796,472
101-31001	R		General Prop Taxes-Delinq		$ 19,100	20,500	20,300	15,856	21,118	42,685
101-31801	R		Tax Forfeited Sales		$ 900	1,600	2,000	5	-	1,891
101-31900	R		Penalties and Interest DelTax		$ 1,300	1,800	1,700	270	1,331	3,337
		TOTAL	**TAXES**		**2,910,412**	**2,187,663**	**1,918,132**	**1,878,203**	**1,859,747**	**1,844,384**
101-32100	R		Business Licenses/Permits		$ 13,250	13,000	12,500	2,350	13,985	13,435
101-32200	R		Non-Business Licenses/Permits		$ 7,725	8,500	8,500	3,925	11,490	7,750
101-32210	R		Building Permit Fee		$ 150,000	200,000	175,000	197,056	235,980	174,440
101-32211	R		Plan Check Fee-Bldg.Permit		$ 70,000	110,000	98,000	93,582	131,611	97,651
101-32212	R		Plumbing Fee-Bldg.Permit		$ 10,500	13,750	12,500	12,206	11,869	12,241
101-32213	R		Mechanical Fee-Bldg.Permit		$ 9,000	13,250	13,250	12,934	13,359	13,181
101-32214	R		Fireplace Fee-Bldg.Permit		$ -	-	-	-	-	-
101-32215	R		Septic Fee		$ -	-	-	-	-	-
101-32216	R		S/W Connection Fee		$ 2,250	3,000	3,000	3,038	3,563	3,075
101-32217	R		Sprinkler Fee		$ -	200	250	-	-	-
101-32218	R		License Verification Fee		$ 1,500	1,500	1,000	1,190	2,280	920
101-32219	R		Electrical Permit		$ 18,000	22,000	23,000	21,981	21,059	21,506
101-32240	R		Animal Licenses		$ 2,500	2,500	3,000	2,565	2,520	2,970
101-32250	R		Special Vehicle Permit		$ 800	800	800	925	900	950
		TOTAL	**LICENSES/PERMITS**		**285,525**	**388,500**	**350,800**	**351,751**	**448,614**	**348,118**
101-33100	R		Federal Grants and Aids		$ 21,000	40,800	79,667	83,667	417,121	8,102
101-33400	R		State Grants and Aids		$ -	-	-	-	-	-
101-33401	R		Local Government Aid		$ 835,277	799,088	780,176	780,176	740,876	635,435
101-33403	R		LGA-Market Value Credit		$ -	-	150	35	70	164
101-33404	R		PERA Rate Increase Aid		$ -	1,205	1,205	-	-	1,205
101-33416	R		Police Training Reimbursement		$ -	-	-	-	-	-
101-33418	R		Muni State Aid St Maintenance		$ 75,000	75,000	69,000	69,272	73,844	67,155
101-33422	R		Other State Aid Grants		$ -	-	-	2,807	-	-
101-33423	R		POST Training Aid		$ 10,000	6,500	6,000	10,304	6,586	5,965
101-33424	R		Police State Aid		$ 84,000	81,000	72,000	71,242	49,618	71,750
101-33600	R		County Grants		$ -	-	-	-	-	-
101-33601	R		Regional Grants		$ -	-	-	-	-	-
101-33610	R		County Grants/Aid for Hwy		$ -	-	-	-	-	-
		TOTAL	**INTERGOVERNMENTAL**		**1,025,277**	**1,003,593**	**1,008,198**	**1,017,502**	**1,288,115**	**789,776**

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
101-34000	R		Charges for Services		$ -	-	-	-	58	516
101-34100	R		General Gov t Charges for Svcs		$ 1,250	2,000	3,000	1,135	997	2,058
101-34101	R		Rent Revenue		$ -	-	-	-	-	-
101-34103	R		Zoning and Subdivision Fees		$ 12,250	13,000	13,000	10,380	13,085	12,940
101-34104	R		Plan Check Fee		$ -	-	-	-	-	-
101-34105	R		Sale of Maps and Publications		$ -	-	-	-	-	-
101-34106	R		Advertising Revenue		$ 1,600	1,400	1,500	-	1,400	3,813
101-34110	R		Land Rent		$ 1,250	1,000	1,000	1,335	1,140	1,260
101-34112	R		Dog Rm/Bd Charges		$ -	-	-	-	-	-
101-34113	R		Community Ctr Rent Revenue		$ 16,000	15,000	12,000	11,763	5,664	17,196
101-34114	R		Copy Machine Copy Sales		$ 75	50	75	98	36	85
101-34115	R		Lease Revenue		$ 66,700	77,100	76,280	74,506	74,373	98,528
101-34200	R		Police Charges for Services		$ 500	750	1,000	141	738	1,513
101-34202	R		Security Services		$ -	-	-	-	-	-
101-34203	R		Accident Reports		$ -	-	-	-	-	-
101-34205	R		Pawn Shop Transactions		$ -	1,500	1,500	(1,738)	(1,124)	1,495
101-34206	R		School Dist Resource Officer		$ 83,500	81,500	85,520	77,324	26,050	80,756
101-34211	R		PD Charges for Scvs		$ -	-	-	-	6	-
101-34212	R		Nuisance Abatement		$ -	-	3,000	(1,000)	749	3,973
101-34300	R		PW Other Charges for Scvs		$ 1,000	1,000	750	800	2,055	652
101-34304	R		Street Cut Charges		$ 4,250	4,250	4,000	4,205	4,130	4,635
101-34305	R		Snow Removal		$ -	-	-	-	-	-
101-34306	R		Weed/Grass Removal		$ -	-	-	45	-	109
101-34700	R		Park Rental Fees		$ 250	500	500	200	105	585
101-34750	R		Rec Program Fees		$ 250	300	300	125	(4)	313
101-34780	R		Park Fees		$ 50	50	50	60	30	40
101-34951	R		Surplus Property Rev		$ -	-	-	-	-	-
		TOTAL	**CHARGES FOR SERVICES**		**188,925**	**199,400**	**203,475**	**179,380**	**129,488**	**230,468**

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
101-35000	R		Fines and Forfeits		$ 50	100	50	-	220	56
101-35102	R		Parking Fines		$ 250	1,250	1,500	100	620	1,600
101-35104	R		Other Fines		$ -	-	-	-	-	-
101-35105	R		Highway Fines		$ 30,000	30,000	35,500	27,344	24,676	35,566
101-35106	R		Dog Impound Fee		$ -	-	-	-	-	-
101-35107	R		NSF Fines		$ -	-	-	-	-	-
101-35108	R		Bldg.Inspection Penalty		$ -	-	-	-	-	-
101-35110	R		Storage Fees		$ -	-	-	320	-	-
101-35120	R		AdministrativeTraffic Citation		$ 5,500	7,500	14,000	5,520	7,200	14,120
101-35130	R		Administrative Citation		$ -	-	2,000	-	40	1,160
		TOTAL	**FINES AND FORFEITURES**		**35,800**	**38,850**	**53,050**	**33,284**	**32,756**	**52,502**
101-36100	R		Special Assessments		$ -	-	-	-	-	-
101-36200	R		Miscellaneous Revenues		$ 750	1,000	1,000	1	1,026	955
101-36201	R		Refunds & Reimbursements		$ 15,000	12,500	7,000	19,285	17,880	9,099
101-36202	R		Loan Payments		$ -	-	-	-	-	-
101-36205	R		Pop Machine Sales - City Hall		$ -	-	-	-	-	-
101-36206	R		Election Expense Reimbursement		$ -	-	-	-	3,889	-
101-36210	R		Interest Earnings		$ 20,000	30,000	20,000	558	40,126	63,792
101-36230	R		Contributions and Donations		$ -	7,750	7,750	-	100	-
101-36231	R		Community Center Contributions		$ -	-	-	-	-	-
101-37460	R		General Penalty		$ 100	150	100	5	744	22
101-37840	R		Cash Over - (Short)		$ -	-	-	1	(0)	-
101-37843	R		Bank Charges		$ -	-	-	(20)	245	-
101-37844	R		Error Adjustment		$ -	-	-	(39)	(221)	21
101-39102	R		Sale of Property		$ -	-	-	-	-	649
101-39103	R		Insurance Proceeds		$ -	-	-	5,872	4,681	-
		TOTAL	**MISCELLANEOUS**		**35,850**	**51,400**	**35,850**	**25,662**	**68,470**	**74,537**
101-39200	R		Interfund Operating Transfers		$ -	-	-	-	-	-
101-39203	R		Transfer from Other Fund		$ 350,000	360,481	486,400	486,400	451,176	369,150
		TOTAL	**TRANSFERS IN**		**350,000**	**360,481**	**486,400**	**486,400**	**451,176**	**369,150**
101-39999	R		Prior Period Adjustment		$ -	-	-	-	-	-
101		**TOTAL**	**GENERAL FUND REVENUES**		**4,651,891**	**4,274,890**	**4,018,487**	**3,972,182**	**4,278,366**	**3,708,935**

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
41110			**COUNCIL**							
101-41110-100	E		Wages & Salaries General		$ 24,900	24,927	24,927	23,077	23,477	25,327
101-41110-120	E		Employer Contrib Ret General		$ 1,900	1,907	1,907	1,765	1,796	1,938
101-41110-130	E		Employer Paid Ins General		$ -	-	-	-	-	-
101-41110-151	E		Worker s Comp Insurance		$ -	-	-	-	-	-
101-41110-200	E		Office Supplies (GENERAL)		$ 800	750	250	808	786	143
101-41110-208	E		Training and Instruction		$ 2,500	2,500	2,500	-	724	693
101-41110-220	E		General Supplies		$ 50	-	-	22	15	13
101-41110-303	E		Engineering Fees		$ -	-	-	-	-	-
101-41110-305	E		Technology		$ 4,500	1,000	1,000	833	903	861
101-41110-351	E		Legal Notices Publishing		$ 2,250	2,000	1,500	2,289	3,277	825
101-41110-361	E		General Liability Ins		$ 20	50	5	2	6	29
101-41110-433	E		Dues and Subscriptions		$ 7,630	6,930	6,630	6,881	9,053	6,169
			League of Minnesota Cities	$ 7,600						
			LMC MN Mayors Association	$ 30						
101-41110-437	E		Other Miscellaneous		$ -	-	-	-	-	26
41110		**TOTAL**	**COUNCIL**		**44,550**	**40,064**	**38,719**	**35,679**	**40,038**	**36,025**
41200			**ELECTIONS**							
101-41200-100	E		Wages & Salaries General		$ -	7,250	-	-	7,222	-
101-41200-200	E		Office Supplies (GENERAL)		$ -	100	-	-	76	-
101-41200-208	E		Training and Instruction		$ -	250	-	-	35	-
101-41200-303	E		Engineering Fees		$ -	-	-	-	-	-
101-41200-351	E		Legal Notices Publishing		$ -	100	-	-	-	-
101-41200-361	E		General Liability Ins		$ -	-	-	-	-	-
101-41200-439	E		Election Expenses		$ -	3,000	200	1,436	2,698	154
41200		**TOTAL**	**ELECTIONS**		**-**	**10,700**	**200**	**1,436**	**10,030**	**154**

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
41500			**FINANCIAL ADMINISTRATION**							
101-41500-100	E		Wages & Salaries General		$ 368,900	350,115	327,953	327,430	295,551	266,374
101-41500-101	E		PT Salaries & Wages		$ 5,500	5,050	4,900	2,818	2,852	-
101-41500-102	E		Full-Time Employees OT		$ -	-	-	-	-	26
101-41500-103	E		Health Stipend (HRA)		$ -	-	-	-	-	-
101-41500-112	E		Contracted Services		$ 1,750	3,995	10,248	3,850	33,099	11,871
			Codification Maint. Fee	$ 1,000						
			City Code Update (30%)	$ 750						
101-41500-120	E		Employer Contrib Ret General		$ 56,300	53,403	50,034	48,821	43,932	39,286
101-41500-130	E		Employer Paid Ins General		$ 80,700	72,783	61,733	63,789	51,440	44,618
101-41500-142	E		Unemployment Comp Benefit Pymt		$ -	-	-	-	79	25
101-41500-151	E		Worker s Comp Insurance		$ 3,400	4,618	2,842	3,618	2,785	1,536
101-41500-200	E		Office Supplies (GENERAL)		$ 5,000	4,000	3,500	5,675	4,061	3,491
			Miscellaneous	$ 13,000						
			15% to EDA, PRC, P/Z, BLD INSP	$ (8,000)						
101-41500-202	E		Duplicating and copying supply		$ 3,200	3,080	1,870	4,183	2,980	1,473
			Copier Lease	$ 6,500						
			Paper / Supplies	$ 1,500						
			15% to P/Z, PRC, EDA	$ (4,800)						
101-41500-207	E		Computer Supplies		$ -	-	-	-	-	-
101-41500-208	E		Training and Instruction		$ 11,450	11,235	11,235	5,189	1,043	8,176
			City Clerk Training	$ 1,350						
			General HR Training	$ 1,250						
			ICMA Conference - C Mgr/Wood	$ 2,500						
			MCMA Conference - C Mgr/Wood	$ 800						
			League Conference - C Mgr/Wood	$ 800						
			LMC Conf. 2 x Dept Heads	$ 1,600						
			MNGFOA Conference - Fin Dir	$ 675						
			MNGFOA Conference - Asst Fin Dir	$ 675						
			General Admin Training	$ 800						
			Finance Dept Training	$ 1,000						
101-41500-220	E		General Supplies		$ 150	75	250	404	77	73
101-41500-300	E		Professional Srvs (GENERAL)		$ 50,100	50,225	50,224	46,080	41,159	75,783
			City Attorney	$ 40,000						
			Safety Training (6.25%)	$ 100						
			Mediation / Arbitration	$ 10,000						

Acct Number	Type		Title / Detail			2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
101-41500-301	E		Audit & Accounting Services			$ 13,300	15,000	17,540	15,850	16,688	15,875
			Annual Financial Audit	$	30,375						
			AUP (Agreed Upon Procedures)	$	5,000						
			12.5% B.I., Water, Sewer, Storm, Liquor	$	(22,125)						
101-41500-303	E		Engineering Fees			$ -	-	-	-	233	-
101-41500-305	E		Technology			$ 13,000	9,239	6,627	6,277	6,559	6,551
			Anti Spam Software	$	300						
			NEOGOV portal	$	675						
			PEAK AGENDA MANAGEMENT	$	540						
			WB IT Solutions (15%)	$	7,200						
			Laserfiche Support (25%)	$	3,200						
			Civic Plus Support (10%)	$	260						
			Civic Systems Support (5.80%)	$	770						
101-41500-320	E		Communications (GENERAL)			$ 1,100	1,092	1,548	1,417	1,643	1,803
			Verizon	$	1,100						
101-41500-322	E		Postage			$ 1,370	1,260	5,090	1,162	5,699	4,423
			Mailing - Isantian	$	75						
			PO Box Fee	$	135						
			Postage 1,400 @ $0.60	$	840						
			Certified Letters	$	320						
101-41500-335	E		Auto Expense			$ 1,000	1,000	110	-	-	1
			City Hall Vehicle(s)	$	1,000						
101-41500-351	E		Legal Notices Publishing			$ 400	500	300	178	972	66
101-41500-361	E		General Liability Ins			$ 6,390	2,200	2,100	2,181	2,170	2,321
101-41500-366	E		Bonds/Life Insurance			$ -	-	-	-	-	-
101-41500-404	E		Repairs/Maint Machinery/Equip			$ -	-	-	-	-	2
101-41500-433	E		Dues and Subscriptions			$ 2,621	2,600	2,507	1,645	1,419	3,290
			MN City/Cty Management Assoc	$	160						
			MN Clerks & Finance Officers Assoc	$	50						
			SHRM Membership	$	230						
			ICMA	$	1,206						
			Int'l Institute of Muncipal Clerks	$	170						
			MN GFOA	$	140						
			MN Society of CPAs	$	280						
			AICPA	$	285						
			MN Board of Accountancy	$	100						
101-41500-437	E		Other Miscellaneous			$ 800	800	800	729	889	32
			Employee Wellness	$	800						
101-41500-500	E		Capital Expenditures			$ -	-	-	-	-	3,320
101-41500-511	E		Land Acquisition			$ -	-	-	-	-	-
101-41500-721	E		Contingency Fund			$ -	-	-	-	-	-
41500		**TOTAL**	**FINANCIAL ADMINISTRATION**			**626,431**	**592,270**	**561,411**	**541,295**	**515,328**	**490,416**

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
41501			**SPECIAL PROJECTS**							
101-41501-100	E		Wages & Salaries General		$ -	-	-	-	41,942	89,708
101-41501-102	E		Full-Time Employees OT		$ -	-	-	-	-	-
101-41501-103	E		Health Stipend (HRA)		$ -	-	-	-	-	-
101-41501-112	E		Contracted Services		$ -	-	-	-	1,382	3,984
101-41501-120	E		Employer Contrib Ret General		$ -	-	-	-	5,301	12,869
101-41501-130	E		Employer Paid Ins General		$ -	-	-	-	6,103	17,526
101-41501-142	E		Unemployment Comp Benefit Pymt		$ -	-	-	-	-	-
101-41501-151	E		Worker s Comp Insurance		$ -	-	-	-	545	823
101-41501-200	E		Office Supplies (GENERAL)		$ -	-	-	-	-	-
101-41501-202	E		Duplicating and copying supply		$ -	-	-	-	-	52
101-41501-207	E		Computer Supplies		$ -	-	-	-	-	-
101-41501-208	E		Training and Instruction		$ -	-	-	-	-	3,773
101-41501-220	E		General Supplies		$ -	-	-	-	-	-
101-41501-300	E		Professional Srvs (GENERAL)		$ -	-	-	-	-	-
101-41501-301	E		Audit & Accounting Services		$ -	-	-	-	-	-
101-41501-303	E		Engineering Fees		$ -	-	-	-	-	-
101-41501-305	E		Technology		$ -	-	-	-	-	-
101-41501-320	E		Communications		$ -	-	-	248	-	-
101-41501-322	E		Postage		$ -	-	-	-	-	-
101-41501-335	E		Auto Expense		$ -	-	-	-	-	260
101-41501-351	E		Legal Notices Publishing		$ -	-	-	-	-	8
101-41501-361	E		General Liability Ins		$ -	-	-	-	-	-
101-41501-366	E		Bonds/Life Insurance		$ -	-	-	-	-	-
101-41501-404	E		Repairs/Maint Machinery/Equip		$ -	-	-	-	-	-
101-41501-433	E		Dues and Subscriptions		$ -	-	-	118	853	1,050
101-41501-437	E		Other Miscellaneous		$ -	-	-	-	-	-
101-41501-500	E		Capital Expenditures		$ -	-	-	-	-	-
101-41501-511	E		Land Acquisition		$ -	-	-	-	-	-
101-41501-721	E		Contingency Fund		$ -	-	-	-	-	-
41501		**TOTAL**	**SPECIAL PROJECTS**		**-**	**-**	**-**	**367**	**56,125**	**130,053**

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
41910			**PLANNING AND ZONING**							
101-41910-100	E		Wages & Salaries General		$ 88,400	82,844	80,478	78,588	71,271	30,081
101-41910-101	E		Part Time Salaries and Wages		$ 3,250	2,525	2,450	-	-	-
101-41910-103	E		Health Stipend (HRA)		$ -	-	-	-	-	-
101-41910-112	E		Contracted Services		$ -	4,550	4,550	-	-	10,648
101-41910-120	E		Employer Contrib Ret General		$ 13,200	12,383	12,110	11,679	10,415	4,308
101-41910-130	E		Employer Paid Ins General		$ 16,300	14,867	13,815	14,357	12,886	3,354
101-41910-142	E		Unemployment Comp Benefit Pymt		$ -	-	-	-	11	-
101-41910-151	E		Worker s Comp Insurance		$ 800	1,082	689	878	725	578
101-41910-200	E		Office Supplies (GENERAL)		$ 2,000	1,250	1,250	1,263	828	814
			15% from Admin	$ 2,000						
101-41910-202	E		Duplicating and copying supply		$ 1,200	1,155	510	1,197	834	728
			15% from Admin	$ 1,200						
101-41910-208	E		Training and Instruction		$ 2,000	2,000	2,000	159	5	687
			MN APA Conference	$ 1,500						
			Continuing Education	$ 500						
101-41910-300	E		Professional Srvs (GENERAL)		9,500	9,500	6,000	1,037	5,180	3,748
101-41910-301	E		Auditing and Acct g Services		$ -	-	-	-	-	-
101-41910-303	E		Engineering Fees		$ 7,000	4,500	3,000	6,573	5,480	4,773
101-41910-305	E		Technology		$ 6,380	5,164	3,712	3,707	3,563	3,040
			WB IT Solutions (10%)	$ 4,800						
			NEOGOV portal	$ 450						
			PEAK AGENDA MANAGEMENT	$ 360						
			Civic Systems Support (5.80%)	$ 770						
101-41910-310	E		Annexation Payments		$ 18,200	16,400	17,600	18,486	20,827	21,250
			Annex. Pmt to Township - A-2457(OA)-32	$ 12,600						
			Annex. Pmts. to Residents - A-2457(OA)-32	$ 5,600						
101-41910-320	E		Communications (GENERAL)		$ 300	258	264	307	1,124	528
			Verizon - 50% CDD Phone	$ 300						
101-41910-322	E		Postage		$ 25	50	50	-	-	2
101-41910-335	E		Auto Expense		$ 500	500	55	-	-	1
			10% from Admin	$ 500						
101-41910-351	E		Legal Notices Publishing		$ 300	300	300	204	210	116
101-41910-361	E		General Liability Ins		$ 20	50	10	6	15	76
101-41910-433	E		Dues and Subscriptions		$ 450	350	350	-	-	-
			MN APA Membership	$ 200						
			North TH 65 Corridor Coalition	$ 250						
101-41910-437	E		Other Miscellaneous		$ 250	750	900	46	-	787
			Isanti County Recorder / Misc.	$ 250						
101-41910-500	E		Capital Expenditures		$ -	-	-	-	-	1,113
41910		**TOTAL**	**PLANNING AND ZONING**		**170,075**	**160,478**	**150,093**	**138,485**	**133,373**	**86,632**

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
41941			**MUNICIPAL BUILDING**							
101-41941-100	E		Wages & Salaries General		$ -	-	-	-	-	32
101-41941-112	E		Contracted Services		$ 1,960	1,310	960	1,879	1,015	1,161
			Alarm Monitoring	$ 610						
			Shred-N-Go	$ 1,350						
101-41941-120	E		Employer Contrib Ret General		$ -	-	-	-	-	5
101-41941-130	E		Employer Paid Ins General		$ -	-	-	-	-	-
101-41941-210	E		Operating Supplies (GENERAL)		$ 3,500	1,750	5,250	3,660	1,309	2,214
			Misc. Supplies	$ 2,000						
			Flags	$ 1,500						
101-41941-300	E		Professional Srvs (GENERAL)		$ -	-	-	-	-	-
101-41941-303	E		Engineering Fees		$ -	-	-	-	-	-
101-41941-305	E		Technology		$ 7,200	6,750	8,065	7,961	7,656	7,428
			NEOGOV portal	$ 675						
			PEAK AGENDA MANAGEMENT	$ 540						
			WB IT Solutions (15%)	$ 7,200						
101-41941-320	E		Communications (GENERAL)		$ 5,760	3,870	3,164	4,398	4,743	2,852
			Midco	$ 1,260						
			Landline Service	$ 900						
			City Hall Phone System Maint. (90%)	$ 3,600						
101-41941-361	E		General Liability Ins		$ 4,640	2,500	2,410	2,582	2,447	2,153
101-41941-380	E		Utilities		$ 18,500	14,300	12,120	16,793	13,489	11,436
101-41941-401	E		Maint & Repairs - Bldgs.		$ 9,275	7,660	7,685	12,318	7,493	9,499
			Janitorial Services	$ 4,500						
			Rug Service	$ 1,800						
			Garbage/Recycling Services	$ 250						
			Fire Suppresion Inspection	$ 225						
			Miscellaneous	$ 2,500						
101-41941-405	E		Depreciation (GENERAL)		$ -	-	-	-	-	-
101-41941-410	E		Rentals		$ -	-	-	-	-	-
101-41941-500	E		Capital Expenditures		$ -	-	-	-	-	17,454
101-41941-700	E		Transfers (GENERAL)		$ -	-	-	-	-	-
41941		**TOTAL**	**MUNICIPAL BUILDING**		**50,835**	**38,140**	**39,654**	**49,593**	**38,153**	**54,234**

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
42110			**POLICE ADMINISTRATION**							
101-42110-100	E		Wages & Salaries General		$ 1,063,000	981,414	930,655	845,610	700,265	630,007
101-42110-101	E		Part Time Salaries and Wages		$ 94,500	92,779	90,517	68,317	80,707	137,166
101-42110-102	E		Full-Time Employees OT		$ 30,000	30,000	40,000	70,036	68,383	55,024
			Incidental OT	$ 11,000						
			Rodeo/Jubliee OT	$ 9,000						
			Training OT	$ 10,000						
101-42110-103	E		Health Stipend (HRA)		$ -	-	-	-	-	-
101-42110-112	E		Contracted Services		$ -	-	-	370	220	3,375
101-42110-113	E		Uniform Pay		$ 17,800	12,857	11,757	17,684	24,033	19,228
101-42110-114	E		Crime Prevention		$ 750	750	2,000	1,859	774	434
101-42110-118	E		Salary Contingency		$ -	-	-	-	-	-
101-42110-120	E		Employer Contrib Ret General		$ 213,900	198,697	191,216	180,819	156,308	147,846
101-42110-130	E		Employer Paid Ins General		$ 213,600	194,242	185,071	163,756	140,844	132,382
101-42110-142	E		Unemployment Comp Benefit Pymt		$ -	-	-	-	-	2,135
101-42110-151	E		Worker s Comp Insurance		$ 122,100	120,410	85,262	108,551	49,889	38,694
101-42110-200	E		Office Supplies (GENERAL)		$ 4,000	3,825	3,800	4,467	3,336	3,990
101-42110-207	E		Computer Supplies		$ -	-	-	-	16	60
101-42110-208	E		Training and Instruction		$ 17,940	17,940	17,000	17,207	17,501	15,347
			Ammunition	$ 4,000						
			MN Chiefs Annual Conference	$ 800						
			Jubiliee Days Meeting	$ 350						
			Misc Training/Courses	$ 11,300						
			Misc. Reserve Training	$ 500						
			Patrol On-line	$ 990						
101-42110-240	E		Small Tools and Minor Equip		$ 1,900	3,410	2,710	2,789	3,244	2,877
			Copy Machine Lease	$ -						
			Radar Calibration	$ 300						
			Misc Small Tools/Equipment	$ 800						
			Misc Investigator Equipment	$ 800						

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
101-42110-300	E		Professional Srvs (GENERAL)		$ 70,050	68,200	66,492	59,371	51,833	52,744
			Prosecution ($4,333/month)	$ 52,000						
			Safety Training (12.5%)	$ 200						
			Attorney/Abatement/Hearings	$ 1,000						
			LEADS ONLINE	$ 2,100						
			Hearing Testing	$ 500						
			Bi-Annual Body Camera Audit	$ -						
			Officer Wellness	$ 7,200						
			Admin Citation Payment	$ 4,800						
			Pre-Employment & Drug Testing	$ 2,250						
101-42110-305	E		Technology		$ 20,630	15,947	15,208	30,247	9,471	13,838
			LETG Software Maintenance and Support	$ 9,300						
			WB IT Solutions (10%)	$ 7,800						
			NEOGOV portal	$ 450						
			PEAK AGENDA MANAGEMENT	$ 360						
			County RMS Maint.	$ 700						
			Watchguard Server/Support	$ -						
			I-Crime Fighter	$ 950						
			Civic Systems Support (5.45%)	$ 770						
			Anti Spam Software	$ 300						
101-42110-320	E		Communications (GENERAL)		$ 11,530	11,615	10,854	8,911	6,332	5,653
			Verizon	$ 9,100						
			Landline Service	$ 1,800						
			Long Distance	$ 30						
			BCA Connection	$ 600						
101-42110-321	E		Cell Phone Reimbursement		$ -	-	-	-	-	-
101-42110-335	E		Auto Expense		$ 51,450	42,050	32,760	44,022	39,171	33,837
			Fuel/Washes	$ 40,000						
			PW Labor	$ 1,250						
			GEO Tab	$ 2,700						
			Repairs	$ 7,500						

Acct Number	Type		Title / Detail			2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
101-42110-336	E		PD Reserves			$ 1,300	1,200	1,200	1,151	1,113	782
101-42110-351	E		Legal Notices Publishing			$ 300	300	300	276	807	801
101-42110-361	E		General Liability Ins			$ 65,310	39,500	33,010	38,972	34,629	30,073
101-42110-380	E		Utilities			$ 12,000	7,700	7,340	7,730	7,272	6,927
101-42110-401	E		Maint & Repairs - Bldgs.			$ 7,610	6,540	6,790	4,625	5,662	12,800
			Janitorial Services	$	2,850						
			Rug Service	$	400						
			Garbage/Recycling Services	$	190						
			Fire Suppresion Inspection	$	170						
			Misc. Services	$	2,000						
			Misc. Equipment	$	2,000						
101-42110-404	E		Repairs/Maint Equipment			$ 1,000	1,000	1,000	20	1,479	1,729
101-42110-433	E		Dues and Subscriptions			$ 13,180	13,075	8,665	7,075	8,266	695
			Lexipol Annual Subscription	$	5,810						
			Post License $90/Officer every 3 years	$	360						
			MN Chiefs of Police Assoc.	$	310						
			Special Response Team	$	5,500						
			Range Dues	$	1,200						
101-42110-440	E		Prisoner Expense			$ -	-	-	-	-	-
101-42110-442	E		Forfeitures			$ -	-	-	-	-	-
101-42110-500	E		Capital Expenditures			$ -	-	-	-	-	48,905
101-42110-501	E		Replacement Fund			$ -	-	-	-	-	-
101-42110-700	E		Transfers (GENERAL)			$ -	-	-	-	-	-
101-42110-721	E		Contingency Fund			$ -	-	-	-	-	-
42110		**TOTAL**	**POLICE ADMINISTRATION**			**2,033,850**	**1,863,451**	**1,743,607**	**1,683,863**	**1,411,553**	**1,397,350**
42280			**FIRE PROTECTION**								
101-42280-300	E		Professional Srvs (GENERAL)				-	-	-	2,800	-
101-42280-380	E		Utilities			$ 3,900	3,600	3,620	3,709	3,351	3,416
101-42280-390	E		Public Safety Expense			$ 300,400	270,000	254,370	250,263	238,078	231,246
101-42280-401	E		Maint & Repairs - Bldgs.			$ -	-	-	-	-	-
42280		**TOTAL**	**FIRE PROTECTION**			**304,300**	**273,600**	**257,990**	**253,972**	**244,229**	**234,663**

Acct Number	Type		Title / Detail			2023 PROPOSED		2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
42401			**BUILDING INSPECTION ADMIN**									
101-42401-100	E		Wages & Salaries General			$	146,200	136,807	122,956	127,931	37,111	48,018
101-42401-101	E		Part Time Salaries and Wages			$	40,500	37,995	-	18,473	-	-
101-42401-102	E		Full-Time Employees OT			$	-	-	-	-	-	-
101-42401-103	E		Health Stipend (HRA)			$	-	-	-	-	-	-
101-42401-105	E		Labor Credit - Work for Others			$	-	-	-	-	-	-
101-42401-112	E		Contracted Services			$	20,400	24,400	18,400	21,966	344,135	272,916
			Rum River Construction Consultants	$	6,000							
			Electrical Inspector	$	14,400							
101-42401-120	E		Employer Contrib Ret General			$	28,400	26,584	18,628	21,539	5,157	7,458
101-42401-130	E		Employer Paid Ins General			$	33,100	29,992	27,099	24,411	6,626	7,829
101-42401-142	E		Unemployment Comp Benefit Pymt			$	-	-	-	-	31	-
101-42401-151	E		Worker s Comp Insurance			$	1,700	2,387	1,102	1,404	342	616
101-42401-200	E		Office Supplies (GENERAL)			$	2,000	1,500	-	440	531	625
			15% from Admin	$	2,000							
101-42401-202	E		Duplicating and copying supply			$	1,200	1,155	-	-	-	489
			15% from Admin	$	1,200							
101-42401-207	E		Computer Supplies			$	-	-	-	-	-	-
101-42401-208	E		Training and Instruction			$	2,000	1,700	-	115	0	115
			Annual Institute (CE)	$	1,500							
			Miscellaneous	$	500							
101-42401-210	E		Operating Supplies (GENERAL)			$	200	250	100	158	105	199
101-42401-300	E		Professional Srvs (GENERAL)			$	1,000	1,000	-	290	660	2,709
101-42401-301	E		Auditing and Acct g Services			$	4,425	5,000	-	-	-	3,175
			Annual Financial Audit (12.5%)	$	3,800							
			AUP (Agreed Upon Procedures)	$	625							

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
101-42401-303	E		Engineering Fees		$ -	250	-	-	-	-
101-42401-305	E		Technology		$ 10,050	7,187	4,021	4,480	2,326	2,530
			PSN Monthly eBill (20%)	$ 140						
			NEOGOV portal	$ 450						
			PEAK AGENDA MANAGEMENT	$ 360						
			WB IT Solutions (10%)	$ 4,800						
			Civic Systems Support (22.24%)	$ 4,300						
101-42401-320	E		Communications (GENERAL)		$ 1,100	1,060	26	582	151	446
			Verizon - 10% CDD PH. & B.O. Ph, Ipad	$ 1,100						
101-42401-335	E		Auto Expense		$ 500	500	55	537	28	592
			10% from Admin	$ 500						
101-42401-351	E		Legal Notices Publishing		$ 600	50	50	629	552	66
101-42401-361	E		General Liability Ins		$ 350	300	270	277	279	352
101-42401-380	E		Utilities		$ -	-	-	-	-	1,271
101-42401-401	E		Maint & Repairs - Bldgs.		$ -	-	-	9	5	1,051
101-42401-405	E		Depreciation (GENERAL)		$ -	-	-	-	-	-
101-42401-433	E		Dues and Subscriptions		$ 265	265	-	145	-	-
			International Code Council	$ 145						
			10,000 Lakes B.O. Assn & AMNBO	$ 120						
101-42401-437	E		Other Miscellaneous		$ -	-	-	-	-	3
101-42401-500	E		Capital Expenditures		$ -	-	-	-	-	1,125
101-42401-700	E		Transfers (GENERAL)		$ -	-	-	-	-	-
42401		**TOTAL**	**BUILDING INSPECTION ADMIN**		**293,990**	**278,382**	**192,707**	**223,386**	**398,040**	**351,585**

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
42402			**CODE ENFORCEMENT**							
101-42402-100	E		Wages & Salaries General		$ -	-	7,509	7,407	6,675	32,077
101-42402-101	E		Part Time Salaries and Wages		$ -	-	-	-	-	-
101-42402-106	E		Wages & Salaries Admin		$ -	-	-	-	-	-
101-42402-120	E		Employer Contrib Ret General		$ -	-	1,138	1,120	996	5,169
101-42402-130	E		Employer Paid Ins General		$ -	-	1,307	1,361	1,230	3,486
101-42402-151	E		Worker s Comp Insurance		$ -	-	67	86	71	311
101-42402-200	E		Office Supplies (GENERAL)		$ -	-	50	9	121	30
101-42402-207	E		Computer Supplies		$ -	-	-	-	-	-
101-42402-208	E		Training and Instruction		$ -	-	-	-	0	61
101-42402-300	E		Professional Srvs (GENERAL)		$ -	-	1,000	2	2	1,332
101-42402-305	E		Technology		$ -	-	786	395	762	1,016
101-42402-320	E		Communications		$ -	-	26	274	562	538
101-42402-322	E		Postage		$ -	-	125	110	149	38
101-42402-335	E		Auto Expense		$ -	-	-	273	288	332
101-42402-351	E		Legal Notices Publishing		$ -	-	75	14	6	44
101-42402-361	E		General Liability Ins		$ -	-	300	318	312	317
101-42402-494	E		Property Management		$ -	-	-	-	221	-
101-42402-500	E		Capital Expenditures		$ -	-	-	-	-	1,113
42402		**TOTAL**	**CODE ENFORCEMENT**		**-**	**-**	**12,383**	**11,369**	**11,393**	**45,863**
42500			**CIVIL DEFENSE**							
101-42500-112	E		Contracted Services		$ 2,140	2,140	2,140	2,140	2,140	4,280
			Siren Maintenance	$ 2,140						
101-42500-220	E		General Supplies		$ -	-	-	-	-	-
42500		**TOTAL**	**CIVIL DEFENSE**		**2,140**	**2,140**	**2,140**	**2,140**	**2,140**	**4,280**
42700			**ANIMAL CONTROL**							
101-42700-112	E		Contracted Services		$ 4,000	3,000	3,000	3,000	3,000	1,440
101-42700-210	E		Operating Supplies (GENERAL)		$ 100	-	-	-	70	124
101-42700-219	E		Disposal-Animal		$ -	90	90	-	-	-
101-42700-300	E		Professional Srvs (GENERAL)		$ -	-	-	-	-	-
101-42700-322	E		Postage		$ -	-	-	-	-	-
101-42700-361	E		General Liability Ins		$ 10	5	1	0	1	3
101-42700-417	E		Uniform Rentals		$ -	-	-	-	-	-
42700		**TOTAL**	**ANIMAL CONTROL**		**4,110**	**3,095**	**3,091**	**3,000**	**3,071**	**1,568**

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
43010			**GENERAL CITY MAINTENANCE**							
101-43010-100	E		Wages & Salaries General		$ 28,800	25,322	24,092	23,683	19,148	17,493
101-43010-102	E		Full-Time Employees OT		$ -	-	-	30	-	12
101-43010-103	E		Health Stipend (HRA)		$ -	-	-	-	-	-
101-43010-113	E		Clothing Replacement		$ 25	40	50	17	34	43
101-43010-120	E		Employer Contrib Ret General		$ 4,400	3,836	3,650	3,535	2,793	2,609
101-43010-130	E		Employer Paid Ins General		$ 8,800	7,862	6,892	6,882	4,941	4,601
101-43010-142	E		Unemployment Comp Benefit Pymt		$ -	-	-	-	-	-
101-43010-151	E		Worker s Comp Insurance		$ 2,300	3,120	1,952	2,486	2,035	2,080
101-43010-208	E		Training and Instruction		$ -	50	50	-	-	47
101-43010-212	E		Motor Fuels		$ -	-	-	-	-	-
101-43010-220	E		General Supplies		$ 450	450	450	-	458	493
101-43010-222	E		Gen l Operating Expense		$ 3,600	3,930	3,140	869	1,075	688
			Torch Gas	$ 200						
			Towel/Rug Service	$ 900						
			Parts/Oil/Supplies	$ 2,500						
101-43010-240	E		Small Tools and Minor Equip		$ 500	450	500	355	670	-
101-43010-300	E		Professional Srvs (GENERAL)		$ -	-	-	-	-	-
101-43010-303	E		Engineering Fees		$ -	-	-	-	-	-
101-43010-305	E		Technology		$ -	-	-	-	-	57
101-43010-320	E		Communications (GENERAL)		$ -	-	-	2	7	9
101-43010-351	E		Legal Notices Publishing		$ -	-	-	-	-	6
101-43010-361	E		General Liability Ins		$ 1,560	1,400	1,280	1,376	1,305	1,219
101-43010-380	E		Utilities		$ 11,650	10,700	11,970	10,845	10,091	11,290
101-43010-400	E		Ground Maintenance		$ 550	-	350	516	-	360
101-43010-401	E		Maint & Repairs - Bldgs.		$ 3,000	3,000	3,380	2,398	2,482	1,833
			Garbage/Recycling Services	$ 2,500						
			Miscellaneous	$ 500						
101-43010-404	E		Repairs/Maint Machinery/Equip		$ 470	460	370	399	420	343
			Annual Lift Inspection	$ 470						
101-43010-405	E		Depreciation (GENERAL)		$ -	-	-	-	-	-
101-43010-410	E		Rentals		$ -	-	-	-	-	-
101-43010-417	E		Uniform Rentals		$ 375	375	310	257	366	244
101-43010-500	E		Capital Expenditures		$ -	-	-	-	-	-
101-43010-501	E		Replacement Fund		$ -	-	-	-	-	-
101-43010-530	E		ImprovementsOtherThanBldgs		$ -	-	-	-	-	-
101-43010-700	E		Transfers (GENERAL)		$ -	-	-	-	-	-
101-43010-701	E		Equipment/Bldg Payments		$ -	-	-	-	-	-
101-43010-720	E		Operating Transfers		$ -	-	-	-	-	-
43010		**TOTAL**	**GENERAL CITY MAINTENANCE**		**66,480**	**60,995**	**58,436**	**53,649**	**45,824**	**43,426**

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
43100			**HWYS, STREETS, & ROADS**							
101-43100-100	E		Wages & Salaries General		$ 147,900	129,965	123,650	121,555	130,298	117,247
101-43100-101	E		Part Time Salaries and Wages		$ 5,900	5,655	5,490	3,046	2,639	2,729
101-43100-102	E		Full-Time Employees OT		$ 20,000	20,000	20,000	10,232	11,701	24,030
101-43100-103	E		Health Stipend (HRA)		$ -	-	-	-	-	-
101-43100-105	E		Labor Credit - Work for Others		$ (1,750)	(1,000)	(1,750)	(2,238)	(525)	(638)
101-43100-112	E		Contracted Services		$ -	-	-	-	-	-
101-43100-113	E		Clothing Replacement		$ 200	200	250	89	173	219
101-43100-120	E		Employer Contrib Ret General		$ 26,300	23,576	22,595	20,227	20,830	20,931
101-43100-130	E		Employer Paid Ins General		$ 45,000	40,335	35,359	38,084	37,640	36,817
101-43100-142	E		Unemployment Comp Benefit Pymt		$ -	-	-	-	-	-
101-43100-151	E		Worker s Comp Insurance		$ 14,800	20,052	12,381	15,762	10,791	13,121
101-43100-208	E		Training and Instruction		$ 350	500	500	346	35	342
101-43100-212	E		Motor Fuels		$ 27,000	22,500	20,000	18,984	13,042	20,414
101-43100-220	E		General Supplies		$ 17,500	17,500	15,500	10,944	10,982	6,582
			Mosquito Spray - Promethium	$ 7,500						
			Miscellaneous	$ 10,000						
101-43100-226	E		Signs		$ 1,000	1,000	500	701	1,757	510
101-43100-229	E		Gravel		$ 4,000	3,500	3,500	1,165	4,306	6,912
101-43100-230	E		Salt/Sand		$ 70,000	50,000	50,000	36,856	37,047	57,435
101-43100-231	E		Street Maintenance		$ 9,000	16,325	9,700	5,749	8,026	9,172
			Isanti Tshp Road Maint.							
			Street/Sidewalk Repair	$ 9,000						
101-43100-240	E		Small Tools and Minor Equip		$ 3,500	3,500	1,000	965	1,373	1,237
			Road Temp Sensor	$ 1,000						

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
101-43100-300	E		Professional Srvs (GENERAL)		$ 470	720	662	225	681	1,618
			Safety Training (12.5%)	$ 200						
			CDL Drug Testing (30%)	$ 270						
101-43100-303	E		Engineering Fees		$ 25,000	27,500	25,000	18,068	25,168	16,609
101-43100-305	E		Technology		$ 810	704	642	660	619	378
			Civic Systems Support (5.80%)	$ 770						
			Anti Spam Software	$ 40						
101-43100-320	E		Communications (GENERAL)		$ 2,210	2,162	2,240	2,183	2,505	2,598
			Verizon	$ 2,000						
			Landline Service	$ 200						
			Long Distance	$ 10						
101-43100-351	E		Legal Notices Publishing		$ 150	150	-	-	23	139
101-43100-361	E		General Liability Ins		$ 4,360	4,300	3,820	4,137	3,932	4,163
101-43100-380	E		Utilities		$ -	-	-	-	-	-
101-43100-400	E		Grounds Maintenance		$ 650	750	750	229	1,219	342
101-43100-401	E		Maint & Repairs - Bldgs.		$ 1,750	1,250	1,000	1,097	1,713	1,004
101-43100-404	E		Repairs/Maint Machinery/Equip		$ 25,000	30,000	28,000	18,167	16,546	25,350
101-43100-410	E		Rentals		$ 300	300	300	195	-	72
101-43100-417	E		Uniform Rentals		$ 2,000	2,500	1,750	1,554	2,281	1,553
101-43100-433	E		Dues and Subscriptions		$ 110	110	110	158	64	106
			APWA (25%)	$ 110						
101-43100-494	E		Property Management		$ -	-	-	-	-	-
101-43100-500	E		Capital Expenditures		$ -	-	-	-	-	24,426
101-43100-511	E		Land Acquisition		$ -	-	-	-	-	-
101-43100-531	E		Improvement-Land		$ -	-	-	-	-	-
43100		**TOTAL**	**HWYS, STREETS, & ROADS**		**453,510**	**424,054**	**382,949**	**329,138**	**344,865**	**395,418**

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
43160			**STREET LIGHTING**							
101-43160-303	E		Engineering Fees		$ -	-	-	-	-	-
101-43160-361	E		General Liability Ins		$ 600	700	-	6,419	4,032	-
101-43160-380	E		Utilities		$ 55,500	52,800	51,130	52,015	49,779	48,239
101-43160-500	E		Capital Expenditures		$ -	-	-	-	-	-
43160		**TOTAL**	**STREET LIGHTING**		**56,100**	**53,500**	**51,130**	**58,434**	**53,811**	**48,239**
43210			**SANITATION ADMINISTRATION**							
101-43210-100	E		Wages & Salaries General		$ 6,700	5,864	5,579	5,485	4,442	4,056
101-43210-101	E		Part Time Salaries and Wages		$ 10,300	9,944	9,655	8,772	7,997	7,592
101-43210-102	E		Full-Time Employees OT		$ 500	500	500	309	-	434
101-43210-103	E		Health Stipend (HRA)		$ -	-	-	-	-	-
101-43210-112	E		Contracted Services		$ -	-	-	-	-	-
101-43210-113	E		Clothing Replacement		$ 10	10	15	4	8	10
101-43210-120	E		Employer Contrib Ret General		$ 2,700	2,471	2,384	1,535	1,260	1,250
101-43210-130	E		Employer Paid Ins General		$ 2,000	1,815	1,592	1,588	1,144	1,358
101-43210-142	E		Unemployment Comp Benefit Pymt		$ -	-	-	-	-	-
101-43210-151	E		Worker s Comp Insurance		$ 1,500	1,766	1,168	1,487	1,061	392
101-43210-208	E		Training and Instruction		$ -	-	-	-	-	11
101-43210-212	E		Motor Fuels		$ 1,600	1,300	1,200	1,168	803	1,256
101-43210-220	E		General Supplies		$ -	-	-	-	2	13
101-43210-300	E		Professional Srvs (GENERAL)		$ 750	750	750	398	242	380
			Clean-Up Day	$ 750						
101-43210-303	E		Engineering Fees		$ -	-	-	-	-	-
101-43210-305	E		Technology		$ -	-	-	-	-	-
101-43210-320	E		Communications (GENERAL)		$ -	-	-	-	-	-
101-43210-351	E		Legal Notices Publishing		$ -	-	-	-	-	1
101-43210-361	E		General Liability Ins		$ 10	5	2	1	2	12
101-43210-400	E		Ground Maintenenace		$ 5,500	2,000	2,000	2,864	6,044	270
			Brush	$ 1,500						
			Compost Screening	$ 4,000						
101-43210-417	E		Uniform Rentals		$ 30	25	30	22	19	24
101-43210-500	E		Capital Expenditures		$ -	-	-	-	-	-
43210		**TOTAL**	**SANITATION ADMINISTRATION**		**31,600**	**26,450**	**24,875**	**23,633**	**23,023**	**17,060**

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
45300			**PARK,REC,CULTURE**							
101-45300-100	E		Wages & Salaries General		$ 168,300	155,446	145,092	134,099	143,637	128,082
101-45300-101	E		Part Time Salaries and Wages		$ 22,400	21,688	25,822	16,220	9,224	13,949
101-45300-102	E		Full-Time Employees OT		$ 1,300	1,250	1,250	1,140	2,217	1,726
101-45300-103	E		Health Stipend (HRA)		$ -	-	-	-	-	-
101-45300-112	E		Contracted Services		$ 10,160	8,320	7,670	7,965	6,270	5,425
			Janitorial Services	$ 1,800						
			Portable Restrooms	$ 8,360						
101-45300-113	E		Clothing Replacement		$ 100	100	130	47	92	117
101-45300-120	E		Employer Contrib Ret General		$ 29,000	26,902	25,999	21,709	22,297	20,425
101-45300-130	E		Employer Paid Ins General		$ 53,700	35,735	28,420	29,440	27,170	25,702
101-45300-138	E		Employer Paid Ins Admin		$ -	-	-	-	-	-
101-45300-142	E		Unemployment Comp Benefit Pymt		$ -	-	-	-	11	-
101-45300-151	E		Worker s Comp Insurance		$ 15,300	18,335	11,373	14,480	11,366	11,319
101-45300-200	E		Office Supplies (GENERAL)		$ 2,100	1,600	1,100	1,636	743	1,086
			15% from Admin	$ 2,000						
			Miscellaneous	$ 100						
101-45300-202	E		Duplicating and copying supply		$ 1,200	1,155	510	1,289	825	569
			15% from Admin	$ 1,200						
101-45300-208	E		Training and Instruction		$ 1,750	1,750	1,750	420	325	1,107
			PW Tech Pesticide Licensing	$ 250						
			Professional Development	$ 1,500						
101-45300-210	E		Operating Supplies (GENERAL)		$ 2,000	2,000	2,000	2	1,739	1,816
101-45300-212	E		Motor Fuels		$ 2,900	2,400	2,300	2,124	1,405	2,198
101-45300-220	E		General Supplies		$ 2,750	2,500	3,000	2,438	3,420	1,458
101-45300-226	E		Signs		$ 750	750	500	168	1,453	210
101-45300-240	E		Small Tools and Minor Equip		$ 1,500	1,300	1,000	1,433	1,063	712
101-45300-300	E		Professional Srvs (GENERAL)		$ 700	750	692	141	900	1,138
			Safety Training (12.5%)	$ 200						
			Attorney	$ 500						
101-45300-303	E		Engineering Fees		$ 2,000	2,000	1,500	2,166	1,500	1,378
101-45300-305	E		Technology		$ 3,575	2,914	2,157	2,165	2,228	2,147
			WB IT Solutions (5%)	$ 2,400						
			NEOGOV portal	$ 225						
			PEAK AGENDA MANAGEMENT	$ 180						
			Civic Systems Support (5.80%)	$ 770						
101-45300-320	E		Communications (GENERAL)		$ 2,030	2,041	1,808	1,972	2,620	2,063
			Verizon	$ 500						
			Landline Service	$ 1,500						
			Long Distance	$ 30						
101-45300-322	E		Postage		$ -	-	-	-	-	-

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
101-45300-340	E		Advertising		$ 3,500	2,000	1,250	248	2,876	1,736
101-45300-351	E		Legal Notices Publishing		$ 300	250	250	276	248	317
101-45300-361	E		General Liability Ins		$ 16,190	19,500	19,440	18,746	17,305	16,077
101-45300-380	E		Utilities		$ 23,000	18,200	17,590	19,403	17,129	16,595
101-45300-400	E		Ground Maintenance		$ 17,500	17,000	15,000	6,693	7,631	15,824
			Tree Planting	$ 5,000						
			Legacy Park Lime Agg	$ 5,000						
101-45300-401	E		Maint & Repairs - Bldgs.		$ 9,360	9,170	9,190	8,794	8,196	7,344
			Garbarge/Recycling Services	$ 3,460						
			Rug Service	$ 1,500						
			Fire Suppresion / Inspection Services	$ 1,400						
			Miscellaneous	$ 3,000						
101-45300-404	E		Repairs/Maint Machinery/Equip		$ 8,000	8,000	8,000	7,303	8,373	4,823
101-45300-410	E		Rentals		$ 350	500	100	179	1,536	-
101-45300-417	E		Uniform Rentals		$ 1,000	1,200	850	746	1,072	754
101-45300-433	E		Dues and Subscriptions		$ 2,505	2,199	2,199	1,769	849	1,440
			MRPA	$ 280						
			NRPA	$ 200						
			Storyblocks subscription (stock images)	$ 150						
			Amazon Prime	$ 200						
			GMPT	$ 150						
			Music License (ASCAP)	$ 190						
			MPLC	$ 625						
			Adobe Suite Annual Dues	$ 600						
			APWA (25%)	$ 110						
101-45300-437	E		Other Miscellaneous		$ 3,340	3,340	3,340	3,340	3,475	3,340
			C-I Bike/Walk Trail Agreement	$ 3,340						
101-45300-491	E		Recreation Program		$ 11,875	11,875	4,875	5,007	5,133	1,571
101-45300-494	E		Property Management		$ -	-	-	-	-	-
101-45300-497	E		SUMMER EVENTS		$ 7,200	6,400	6,000	6,000	6,108	3,851
			Fireworks	$ 7,200						
101-45300-498	E		Farmers Market		$ -	2,200	3,000	548	2,084	2,088
101-45300-499	E		Street Dance		$ 20,000	16,150	16,150	18,371	10,556	14,686
101-45300-500	E		Capital Expenditures		$ -	-	-	-	-	6,833
101-45300-520	E		Buildings and Structures		$ -	-	-	-	-	-
45300		**TOTAL**	**PARK,REC,CULTURE**		**447,635**	**406,920**	**371,307**	**338,477**	**333,074**	**319,906**

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
47000			**DEBT SERVICE (GENERAL)**							
101-47000-300	E		Professional Srvs (GENERAL)		$ -	-	-	-	-	-
101-47000-700	E		Loss on MV of Land Held for Resale		$ -	-	-	-	-	-
47000		**TOTAL**	**DEBT SERVICE (GENERAL)**		**-**	**-**	**-**	**-**	**-**	**-**
49000			**TRANSFERS**							
101-49000-700	E		Transfers (GENERAL)		$ -	-	-	-	-	-
101-49000-720	E		Operating Transfers		$ 50,825	25,765	28,944	-	-	152,284
			TIF 9 Loan Repay (100 Dahlin Ave - Demo)	$ 25,060						
			Liquor - 2018 Imp. - End 2029	$ 25,765						
49000		**TOTAL**	**TRANSFERS**		**50,825**	**25,765**	**28,944**	**-**	**-**	**152,284**
49008			**IMPROVEMENT FUNDS**							
101-49008-437	E		Other Miscellaneous		$ -	-	-	-	-	75,000
49008		**TOTAL**	**IMPROVEMENT FUNDS**		**-**	**-**	**-**	**-**	**-**	**75,000**
49110			**MISCELLANEOUS FUNDS**							
101-49110-303	E		Engineering Fees		$ -	-	-	-	-	-
101-49110-320	E		Communications (GENERAL)		$ -	-	-	-	-	-
101-49110-380	E		Utilities		$ 460	410	420	294	272	264
			General Liability Ins	$ 310						
			Janitorial Services	$ 150						
101-49110-437	E		Other Miscellaneous		$ -	-	-	-	350,531	-
101-49110-490	E		Donations-Organizations		$ -	-	-	-	-	-
101-49110-604	E		TIF-Pay as You Go		$ 15,000	14,475	13,432	14,692	12,380	-
			Hotel Project - Tax Abatement	$ 15,000						
101-49110-612	E		Interest Expense		$ -	-	-	-	-	341
101-49110-615	E		Business Subsidy		$ -	-	-	-	-	-
101-49110-700	E		Transfers (GENERAL)		$ -	-	-	-	-	123,624
101-49110-730	E		Designated Reserve		$ -	-	-	-	-	-
49110		**TOTAL**	**MISCELLANEOUS**		**15,460**	**14,885**	**13,852**	**14,986**	**363,183**	**124,229**
101		**TOTAL**	**GENERAL FUND EXPENDITURES**		**4,651,891**	**4,274,889**	**3,933,488**	**3,762,902**	**4,027,252**	**4,008,386**
101		**NET INC**	**NET INCOME / (LOSS)**		**(0)**	**1**	**84,999**	**209,280**	**251,114**	**(299,451)**

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
108			**ECONOMIC DEVELOPMENT AUTHORTY**							
108-31000	R		Property Taxes		$ 122,375	98,038	86,201	86,201	79,802	62,565
108-31410	R		Lodging Tax		$ -	-	-	-	-	-
108-33601	R		Regional Grants		$ -	-	-	-	-	-
108-33621	R		Cable Franchise Fee		$ 6,700	6,660	7,090	6,592	6,535	20,031
108-34110	R		Land Rent		$ 5,000	6,000	6,000	7,087	5,965	6,000
108-34901	R		Assignment&Assumption Agreemen		$ -	-	-	-	-	-
108-36200	R		Miscellaneous Revenues		$ -	-	-	-	-	-
108-36201	R		Refunds & Reimbursements		$ -	500	-	(276)	377	4
108-36210	R		Interest Earnings		$ 100	250	726	(56)	2,407	2,973
108-36220	R		Farmers Market		$ -	-	-	2,930	2,210	2,563
108-36225	R		Street Dance		$ -	-	-	2,925	4,025	5,225
108-36230	R		Contributions and Donations		$ -	-	-	-	-	-
108-39102	R		Sale of Property		$ -	-	-	-	1	-
108-39203	R		Transfer from Other Fund		$ -	-	-	-	-	87,124
108		**TOTAL**	**EDA REVENUES**		**134,175**	**111,448**	**100,017**	**105,402**	**101,322**	**186,485**

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
108			**ECONOMIC DEVELOPMENT AUTHORTY**							
108-46500-100	E		Wages & Salaries General		$ 46,100	43,347	42,811	41,035	39,530	27,625
108-46500-101	E		Part Time Salaries and Wages		$ 3,250	2,450	2,450	4,012	-	2,213
108-46500-103	E		Health Stipend (HRA)		$ -	-	-	-	-	-
108-46500-112	E		Contracted Services		$ -	-	-	-	-	-
108-46500-120	E		Employer Contrib Ret General		$ 6,700	6,297	6,403	6,237	5,611	4,109
108-46500-130	E		Employer Paid Ins General		$ 10,900	9,780	8,724	9,367	8,511	1,309
108-46500-142	E		Unemployment Comp Benefit Pymt		$ -	-	-	-	9	-
108-46500-151	E		Worker s Comp Insurance		$ 400	543	352	448	357	793
108-46500-200	E		Office Supplies (GENERAL)		$ 2,000	1,500	1,000	1,234	737	822
			15% from Admin	$ 2,000						
108-46500-202	E		Duplicating and copying supply		$ 1,200	1,155	510	1,166	817	541
			15% from Admin	$ 1,200						
108-46500-208	E		Training and Instruction		$ 2,450	2,450	2,450	652	2,404	853
			EDAM Conference	$ 850						
			Professional Development	$ 1,600						
108-46500-300	E		Professional Srvs (GENERAL)		$ 10,000	10,000	10,000	3,209	8,465	768
			Attorney	$ 5,000						
			TIF/Tax Abatement Consultant	$ 5,000						
108-46500-303	E		Engineering Fees		$ 10,000	5,000	500	15,289	9,091	213
108-46500-305	E		Technology		$ 4,895	4,694	3,562	3,235	2,635	1,663
			WB IT Solutions (5%)	$ 2,400						
			NEOGOV portal	$ 225						
			PEAK AGENDA MANAGEMENT	$ 180						
			Laserfiche Support (20%)	$ 800						
			Civic Plus Support (20%)	$ 520						
			Civic Systems Support (5.80%)	$ 770						
108-46500-320	E		Communications (GENERAL)		$ 840	636	563	752	1,222	524
			Verizon - 40% CDD Phone	$ 200						
			Midco	$ 140						
			Landline Service	$ 100						
			City Hall Phone System Maint. (10%)	$ 400						

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
108-46500-335	E		Auto Expense		$ -	-	-	-	-	-
108-46500-351	E		Legal Notices Publishing		$ 500	500	250	412	534	105
108-46500-361	E		General Liability Ins		$ 10	10	20	9	21	111
108-46500-380	E		Utilities		$ 3,100	2,300	1,460	2,433	2,133	1,380
108-46500-401	E		Maint & Repairs - Bldgs.		$ 500	435	690	-	-	-
			Janitorial Services	$ 500						
108-46500-433	E		Dues and Subscriptions		$ 1,800	1,748	1,648	940	1,145	1,145
			EDAM Membership	$ 300						
			North 65 Chamber of Commerce	$ 525						
			GPS 45:93	$ 850						
			Intl Council of Shopping Centers	$ 125						
108-46500-437	E		Other Miscellaneous		$ -	-	-	-	-	-
108-46500-494	E		Property Management		$ -	-	-	-	-	-
108-46500-495	E		Marketing		$ 6,025	6,025	5,225	2,156	5,856	7,900
			FT Staff Shirts (35 * $30)	$ 1,050						
			Initiative Foundation	$ 825						
			Mayor's Employer Luncheon	$ 1,500						
			Marketing Materials	$ 2,000						
			Networking Events	$ 650						
108-46500-498	E		Farmers Market		$ -	-	-	-	-	-
108-46500-499	E		Street Dance		$ -	-	-	-	-	-
108-46500-500	E		Capital Expenditures		$ -	-	-	-	-	-
108-46500-511	E		Land Acquisition		$ -	-	-	-	-	-
108-46500-531	E		Improvement-Land		$ -	-	-	-	-	-
108-46500-602	E		Loan Payment		$ -	-	-	-	-	-
108-46500-700	E		Transfers (GENERAL)		$ -	10,481	136,400	136,400	19,150	19,150
108		**TOTAL**	**EDA EXPENDITURES**		**110,670**	**109,351**	**225,018**	**228,985**	**108,227**	**71,225**
108		**NET INCOME / (LOSS)**			**23,505**	**2,097**	**(125,001)**	**(123,583)**	**(6,905)**	**115,261**

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
601			**WATER FUND**							
601-33400	R		State Grants and Aids		$ -	290,000	-	-	-	-
601-33439	R		PERA Pension Other Revenue		$ -	-	-	202	277	206
601-34115	R		Lease Revenue		$ -	-	-	-	-	-
601-34400	R		Collector Street Fee		$ -	-	-	-	-	-
601-35107	R		NSF Fines		$ 500	500	500	640	60	420
601-36100	R		Special Assessments		$ -	-	-	337	29	15
601-36200	R		Miscellaneous Revenues		$ 5,000	7,500	7,000	5,243	195	7,022
601-36201	R		Refunds & Reimbursements		$ 500	500	500	2,230	1,147	491
601-36203	R		Loan Proceeds		$ -	-	-	-	-	-
601-36210	R		Interest Earnings		$ 5,000	-	15,000	2,453	39,525	66,496
601-36261	R		Contributions - Developer		$ -	-	-	139,000	637,500	-
601-36262	R		Contributions - Other Funds		$ -	-	-	-	-	-
601-37100	R		Water Sales		$ 1,400,000	1,209,832	1,244,220	1,304,213	1,212,666	1,042,835
601-37151	R		Water Access Charge (WAC)		$ 200,000	200,000	225,000	233,093	288,773	214,190
601-37152	R		Water Reconnection Chg		$ 8,000	8,000	8,000	4,900	1,400	8,030
601-37153	R		Misc. Charges		$ -	-	-	-	-	-
601-37154	R		Water Meter Upgrade Fee		$ -	-	-	-	-	-
601-37160	R		Water Penalty		$ 25,000	28,632	25,000	25,083	4,076	26,661
601-37228	R		Utility Trunk Fee		$ 31,500	20,500	20,000	41,552	41,850	26,089
601-38888	R		Water/Sewer Collections		$ -	-	-	-	-	-
601-39102	R		Sale of Property		$ -	-	-	-	-	-
601-39200	R		Interfund Operating Transfers		$ -	-	-	-	-	-
601-39203	R		Transfer from Other Fund		$ -	-	1,589	-	-	-
601-39999	R		Prior Period Adjustment		$ -	-	-	-	-	-
601		**TOTAL**	**WATER FUND REVENUES**		**1,675,500**	**1,765,464**	**1,546,809**	**1,758,946**	**2,227,497**	**1,392,456**

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
601			**WATER FUND**							
601-49400-100	E		Wages & Salaries General		$ 187,500	137,871	130,958	133,303	108,012	105,749
601-49400-101	E		PT Salaries & Wages		$ 5,000	-	-	-	-	-
			Intern (50/50 - W/S)	$ 5,000						
601-49400-102	E		Full-Time Employees OT		$ 13,000	13,000	13,000	12,522	12,786	13,092
601-49400-103	E		Health Stipend (HRA)		$ -	-	-	-	-	-
601-49400-105	E		Labor Credit - Work for Others		$ -	-	-	-	-	-
601-49400-108	E		Wages & Salaries Admin		$ 64,400	61,195	57,362	60,934	59,931	38,525
601-49400-112	E		Contracted Services		$ 17,595	24,530	22,783	4,958	4,742	14,807
			Leaks/Breaks/Repairs	$ 10,000						
			ESRI GIS Access	$ 315						
			Generator Service Agreement	$ 2,530						
			Backflow Testing	$ 4,000						
			City Code Update (30%)	$ 750						
601-49400-113	E		Clothing Replacement		$ 200	200	225	77	152	191
601-49400-114	E		Crime Prevention		$ -	-	-	-	-	-
601-49400-120	E		Employer Contrib Ret General		$ 30,500	22,939	21,892	22,171	18,433	16,209
601-49400-128	E		Employer Contrib Ret Admin		$ 9,800	9,300	8,719	7,736	7,783	7,022
601-49400-129	E		Pension Expense		$ -	-	-	(849)	7,678	(7,351)
601-49400-130	E		Employer Paid Ins General		$ 52,600	38,386	34,071	39,318	28,971	28,012
601-49400-138	E		Employer Paid Ins Admin		$ 17,000	15,271	13,382	11,153	10,757	10,435
601-49400-142	E		Unemployment Comp Benefit Pymt		$ -	-	-	-	79	-
601-49400-150	E		OPEB Expense		$ -	-	-	7,121	(2,420)	3,926
601-49400-151	E		Worker s Comp Insurance		$ 13,500	16,074	10,750	13,687	9,900	9,812
601-49400-208	E		Training and Instruction		$ 2,900	2,900	2,900	1,047	2,041	1,665
			Training and Instruction	$ 2,500						
			Civic Systems Symposium - Util. Clerk	$ 400						
601-49400-211	E		S/W Billing Supplies		$ 1,200	2,295	1,575	937	904	2,269
601-49400-212	E		Motor Fuels		$ 4,200	3,500	3,500	3,201	2,235	3,736
601-49400-220	E		General Supplies		$ 13,500	9,500	10,000	10,979	9,653	6,060
601-49400-221	E		Chemicals		$ 40,000	30,000	29,000	38,175	38,452	22,193
601-49400-232	E		Water Meters		$ 50,000	50,000	30,000	48,030	49,108	21,417
601-49400-240	E		Small Tools and Minor Equip		$ 1,800	1,500	1,000	736	1,171	571
601-49400-300	E		Professional Srvs (GENERAL)		$ 1,820	2,070	2,012	783	608	2,011
			Safety Training (12.5%)	$ 200						
			City Attorney	$ 1,000						
			CDL Drug Testing (30%)	$ 270						
			Continuing Disclosure Report	$ 350						

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
601-49400-301	E		Auditing and Acct g Services		$ 4,425	5,000	4,385	3,963	4,172	3,175
			Annual Financial Audit (12.5%)	$ 3,800						
			AUP (Agreed Upon Procedures)	$ 625						
601-49400-303	E		Engineering Fees		$ 5,000	15,000	10,000	1,877	1,377	4,764
601-49400-305	E		Technology		$ 13,700	12,735	6,281	6,000	5,359	4,477
			PSN Monthly eBill (35%)	$ 240						
			Civic Systems Support (14.63%)	$ 1,990						
			Meter Technology Service/Support (50%)	$ 4,500						
			NEOGOV portal	$ 450						
			PEAK AGENDA MANAGEMENT	$ 360						
			Laserfiche Support (20%)	$ 800						
			Civic Plus Support (20%)	$ 520						
			WB IT Solutions (10%)	$ 4,800						
			Anti Spam Software	$ 40						
601-49400-320	E		Communications (GENERAL)		$ 3,510	3,500	3,554	3,161	3,556	3,595
			Landline Service	$ 1,300						
			Long Distance	$ 10						
			Verizon	$ 2,200						
601-49400-322	E		Postage		$ 4,500	5,000	5,500	3,779	3,636	5,019
601-49400-351	E		Legal Notices Publishing		$ 350	350	300	201	378	253
601-49400-361	E		General Liability Ins		$ 17,450	11,400	10,340	10,949	10,608	10,876
601-49400-380	E		Utilities		$ 66,500	64,600	56,410	60,668	60,968	53,217
601-49400-400	E		Ground Maintenance		$ 250	500	500	12	18	-
601-49400-401	E		Maint & Repairs - Bldgs.		$ 2,500	5,500	5,000	965	2,557	4,383
601-49400-404	E		Repairs/Maint Machinery/Equip		$ 12,000	11,000	16,500	5,391	12,700	8,587
			Auto Expense (20% From Admin)	$ 1,000						
			Miscellaneous	$ 11,000						
601-49400-405	E		Depreciation (GENERAL)		$ 420,000	405,000	400,000	418,996	402,078	399,782
601-49400-410	E		Rentals		$ -	-	-	-	-	38
601-49400-415	E		Other Equipment Rentals		$ -	-	-	-	-	-
601-49400-417	E		Uniform Rentals		$ 1,500	1,500	1,200	1,017	1,402	950
601-49400-433	E		Dues and Subscriptions		$ 6,070	4,370	4,370	8,072	3,887	3,831
			Gopher State One-Call Locates	$ 1,600						
			American Water Works Assocation	$ 210						
			WTF Hazardous Chemical	$ 25						
			Annual Water Use Report	$ 4,000						
			MN Rurual Water Assn (50%)	$ 125						
			APWA (25%)	$ 110						

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
601-49400-437	E		Other Miscellaneous		$ 700	625	500	570	518	479
			Railroad Pipeline Permit	$ 700						
601-49400-438	E		Bank Charges		$ -	-	-	-	-	-
601-49400-492	E		Testing-Waste/Water		$ 2,500	2,000	2,000	2,000	1,025	1,134
601-49400-494	E		Property Management		$ -	-	-	-	-	-
601-49400-500	E		Capital Expenditures		$ 1,079,690	601,680	480,190	(284)	5,555	10,848
601-49400-501	E		Replacement Fund		$ -	-	-	-	-	-
601-49400-530	E		ImprovementsOtherThanBldgs		$ -	-	-	-	-	-
601-49400-532	E		Improvement-Capital		$ -	-	-	-	-	-
601-49400-534	E		Water Treatment Facility		$ -	-	-	-	-	-
601-49400-535	E		2011 Water Impr Projects		$ -	-	-	-	-	-
601-49400-536	E		2011 Water Meters		$ -	-	-	-	-	-
601-49400-601	E		Debt Srv Bond Principal		$ 449,000	434,000	423,000	-	-	398,000
			2007 GO Revenue Note, PFA	$ 59,000						
			2008 GO Revenue Note, PFA	$ 290,000						
			2010A GO Utility Revenue Bonds - Water	$ 25,000						
			2011 GO Water Revenue Bonds, PFA	$ 35,000						
			2013A GO Refunding - Water	$ 40,000						
601-49400-610	E		Interest		$ -	-	-	-	-	-
601-49400-611	E		Bond Interest		$ 75,800	87,819	99,553	95,957	107,305	118,748
			2007 GO Revenue Note, PFA	$ 6,470						
			2008 GO Revenue Note, PFA	$ 57,010						
			2010A GO Utility Revenue Bonds - Water	$ 1,850						
			2011 GO Water Revenue Bonds, PFA	$ 5,135						
			2013A GO Refunding - Water	$ 5,310						
601-49400-620	E		Fiscal Agent s Fees		$ 700	685	685	689	687	685
601-49400-621	E		Bond Discount		$ -	-	-	-	-	-
601-49400-630	E		Amortization of Bond Discount		$ -	-	-	-	-	-
601-49400-700	E		Transfers (GENERAL)		$ -	4,564	4,429	4,429	4,534	4,333
601-49400-701	E		Equipment/Bldg Payments		$ -	-	-	-	-	-
601-49400-710	E		Transfer Debt from Government		$ -	-	-	-	-	-
601-49400-720	E		Operating Transfers		$ 18,366	58,278	40,000	40,000	-	-
			Contribution to General Fund (920) Capital Purchases	$ 18,366						
601		**TOTAL**	**WATER FUND EXPENDITURES**		**2,711,026**	**2,175,637**	**1,967,826**	**1,084,429**	**1,003,294**	**1,337,527**
601		**NET INCOME / (LOSS)**			**(1,035,526)**	**(410,173)**	**(421,017)**	**674,516**	**1,224,203**	**54,929**
601		**NET CASH FLOW / (LOSS)**			**(615,526)**	**(5,173)**	**(21,017)**	**1,099,785**	**1,631,539**	**451,286**

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
602			**SEWER FUND**							
602-33400	R		State Grants and Aids		$ -	361,000	-	-	-	-
602-33439	R		PERA Pension Other Revenue		$ -	-	-	258	348	258
602-34000	R		Charges for Services		$ -	-	-	-	-	-
602-34115	R		Lease Revenue		$ -	-	-	-	-	-
602-34400	R		Collector Street Fee		$ -	-	-	-	-	-
602-34951	R		Surplus Property Rev		$ -	-	-	-	-	-
602-36100	R		Special Assessments		$ -	-	-	308	6	2
602-36200	R		Miscellaneous Revenues		$ -	-	-	-	-	-
602-36201	R		Refunds & Reimbursements		$ 2,500	1,600	1,600	4,649	1,549	1,660
602-36210	R		Interest Earnings		$ 5,000	15,000	25,000	3,395	60,218	103,189
602-36261	R		Contributions - Developer		$ -	-	-	157,400	510,000	-
602-36262	R		Contributions - Other Funds		$ -	-	-	-	-	-
602-37153	R		Misc. Charges		$ -	-	-	-	-	-
602-37200	R		Sewer Sales		$ 1,397,400	1,354,659	1,575,000	1,370,992	1,484,500	1,376,571
602-37228	R		Utility Trunk Fee		$ 38,500	25,100	20,000	50,785	51,150	40,887
602-37251	R		Sewer Access Charge (SAC)		$ 290,600	276,800	300,000	292,541	359,090	272,131
602-37252	R		Sewer Reconnection Chg		$ -	-	-	-	-	-
602-37260	R		Swr Penalty		$ 6,000	6,000	5,750	4,915	1,059	5,724
602-37843	R		Bank Charges		$ -	-	-	-	-	-
602-39102	R		Sale of Property		$ -	-	-	-	-	-
602-39200	R		Interfund Operating Transfers		$ -	-	-	-	-	-
602-39201	R		Transfer from General Fund		$ -	-	1,589	-	-	-
602-39203	R		Transfer from Other Fund		$ -	-	-	-	-	-
602-39320	R		Reoffering Premium		$ -	-	-	-	-	-
602-39400	R		Loan Forgiveness		$ -	-	-	-	-	107,047
602-39999	R		Prior Period Adjustment		$ -	-	-	-	-	(0)
602		**TOTAL**	**SEWER FUND REVENUES**		**1,740,000**	**2,040,159**	**1,928,939**	**1,885,243**	**2,467,919**	**1,907,470**

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
602			**SEWER FUND**							
602-49450-100	E		Wages & Salaries General		$ 237,900	182,209	173,142	176,041	141,775	138,569
602-49450-101	E		PT Salaries & Wages		$ 5,000	-	-	-	-	-
			Intern (50/50 - W/S)	$ 5,000						
602-49450-102	E		Full-Time Employees OT		$ 13,000	13,000	13,000	11,406	11,883	12,456
602-49450-103	E		Health Stipend (HRA)		$ -	-	-	-	-	-
602-49450-105	E		Labor Credit - Work for Others		$ -	-	-	-	-	-
602-49450-108	E		Wages & Salaries Admin		$ 64,400	61,195	57,362	60,934	58,781	46,773
602-49450-112	E		Contracted Services		$ 5,865	7,800	6,053	4,591	4,544	4,177
			Leaks/Breaks/Repairs	$ 1,500						
			ESRI GIS Access	$ 315						
			Generator Service Agreement	$ 2,300						
			WWTP Meter Calibration	$ 1,000						
			City Code Update (30%)	$ 750						
602-49450-113	E		Clothing Replacement		$ 250	275	300	108	211	266
602-49450-120	E		Employer Contrib Ret General		$ 38,100	29,657	28,283	28,164	23,179	20,398
602-49450-128	E		Employer Contrib Ret Admin		$ 9,800	9,300	8,719	7,767	7,783	8,850
602-49450-129	E		Pension Expense		$ -	-	-	179	9,567	(10,678)
602-49450-130	E		Employer Paid Ins General		$ 68,000	52,150	46,137	51,011	37,965	36,216
602-49450-138	E		Employer Paid Ins Admin		$ 17,000	15,271	13,382	11,152	10,758	11,702
602-49450-142	E		Unemployment Comp Benefit Pymt		$ -	-	-	-	79	-
602-49450-150	E		OPEB Expense		$ -	-	-	8,910	(3,549)	4,559
602-49450-151	E		Worker s Comp Insurance		$ 17,700	21,723	14,167	18,037	13,460	11,518
602-49450-208	E		Training and Instruction		$ 3,650	3,650	3,650	4,159	1,158	1,315
			Training and Instruction	$ 3,250						
			Civic Systems Symposium - Util. Clerk	$ 400						
602-49450-211	E		S/W Billing Supplies		$ 1,200	2,295	1,575	937	904	2,269
602-49450-212	E		Motor Fuels		$ 4,200	3,500	3,500	2,909	2,035	2,806
602-49450-220	E		General Supplies		$ 6,000	4,500	6,000	5,917	4,310	4,163
602-49450-221	E		Chemicals		$ 70,000	60,000	70,000	62,025	47,425	43,694
602-49450-240	E		Small Tools and Minor Equip		$ 2,050	1,750	1,000	1,404	1,667	776
602-49450-260	E		Hauling		$ -	-	-	-	-	-

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
602-49450-300	E		Professional Srvs (GENERAL)		$ 1,820	2,070	1,668	971	1,076	2,383
			Safety Training (12.5%)	$ 200						
			City Attorney	$ 500						
			CDL Drug Testing (30%)	$ 270						
			Continuing Disclosure Report	$ 850						
602-49450-301	E		Auditing and Acct g Services		$ 4,425	5,000	4,385	3,963	4,172	3,175
			Annual Financial Audit (12.5%)	$ 3,800						
			AUP (Agreed Upon Procedures)	$ 625						
602-49450-303	E		Engineering Fees		$ 8,500	8,500	6,500	1,656	7,971	6,997
602-49450-305	E		Technology		$ 13,700	12,735	6,281	6,000	5,359	4,534
			PSN Monthly eBill (35%)	$ 240						
			Civic Systems Support (14.63%)	$ 1,990						
			Meter Technology Service/Support (50%)	$ 4,500						
			NEOGOV portal	$ 450						
			PEAK AGENDA MANAGEMENT	$ 360						
			Laserfiche Support (20%)	$ 800						
			Civic Plus Support (20%)	$ 520						
			WB IT Solutions (10%)	$ 4,800						
			Anti Spam Software	$ 40						
602-49450-320	E		Communications (GENERAL)		$ 3,260	3,270	3,104	3,154	3,120	3,180
			Landline Service	$ 1,050						
			Long Distance	$ 10						
			Verizon	$ 2,200						
602-49450-322	E		Postage		$ 4,500	5,000	5,500	3,735	3,573	5,019
602-49450-351	E		Legal Notices Publishing		$ 250	250	150	25	390	150
602-49450-361	E		General Liability Ins		$ 38,050	23,900	21,560	23,011	21,933	19,382
602-49450-380	E		Utilities		$ 255,000	260,400	254,000	236,579	245,701	239,625
602-49450-400	E		Ground Maintenance		$ 500	500	1,000	109	-	-
602-49450-401	E		Maint & Repairs - Bldgs.		$ 5,100	5,100	5,000	2,978	3,044	3,572
			Garbarge/Recycling Services	$ 1,590						
			Miscellaneous	$ 3,510						
602-49450-404	E		Repairs/Maint Machinery/Equip		$ 30,000	30,000	20,000	5,299	37,395	34,649
			Auto Expense (20% From Admin)	$ 1,000						
			Miscellaneous	$ 29,000						
602-49450-405	E		Depreciation (GENERAL)		$ 600,000	575,000	565,000	587,500	571,025	564,320
602-49450-410	E		Rentals		$ -	-	-	1,538	-	-
602-49450-415	E		Other Equipment Rentals		$ -	-	-	-	-	-
602-49450-417	E		Uniform Rentals		$ 1,750	1,750	1,600	1,414	1,949	1,370

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
602-49450-433	E		Dues and Subscriptions		$ 1,735	1,735	1,735	1,807	1,689	1,706
			WWTF Hazardous Chemical	$ 25						
			WWTP Annual Permit Fee	$ 1,450						
			MN Rurual Water Assn (50%)	$ 125						
			MN Wastewater Operators Assn.	$ 25						
			APWA (25%)	$ 110						
602-49450-437	E		Other Miscellaneous		$ -	-	-	-	-	4
602-49450-438	E		Bank Charges		$ -	-	-	-	-	-
602-49450-492	E		Testing-Waste/Water		$ 9,500	5,000	6,000	6,367	3,947	4,150
602-49450-494	E		Property Management		$ -	-	-	-	-	-
602-49450-500	E		Capital Expenditures		$ 930	372,392	56,560	6,844	15,649	6,049
602-49450-501	E		Replacement Fund		$ -	-	-	-	-	-
602-49450-530	E		ImprovementsOtherThanBldgs		$ -	-	-	-	-	-
602-49450-532	E		Improvement-Capital		$ -	-	-	-	-	-
602-49450-601	E		Debt Srv Bond Principal		$ 380,000	375,000	365,000	-	-	260,000
			2010A GO Utility Revenue Bonds - Sewer	$ 40,000						
			2014B GO Bonds - Sewer portion	$ 110,000						
			2016A GO Sewer Revenue Bonds, PFA	$ 230,000						
602-49450-611	E		Bond Interest		$ 43,820	51,973	59,561	58,940	66,124	72,040
			2010A GO Utility Revenue Bonds - Sewer	$ 2,960						
			2014B GO Bonds - Sewer portion	$ 6,560						
			2016A GO Sewer Revenue Bonds, PFA	$ 34,300						
602-49450-620	E		Fiscal Agent s Fees		$ 500	300	802	301	303	305
602-49450-621	E		Bond Discount		$ -	-	-	-	-	-
602-49450-630	E		Amortization of Bond Discount		$ (6,018)	(6,018)	(6,018)	(6,018)	(6,018)	(6,018)
602-49450-700	E		Transfers (GENERAL)		$ -	36,486	35,431	35,431	36,273	39,190
602-49450-710	E		Transfer Debt from Government		$ -	-	-	-	-	-
602-49450-720	E		Operating Transfers		$ 16,507	58,278	35,000	35,000	-	-
			Contribution to General Fund (920) Capital Purchases	$ 16,507						
602		**TOTAL**	**SEWER FUND EXPENDITURES**		**1,977,944**	**2,296,896**	**1,896,089**	**1,472,253**	**1,398,612**	**1,605,614**
602		**NET INCOME / (LOSS)**			**(237,944)**	**(256,737)**	**32,850**	**412,990**	**1,069,307**	**301,856**
602		**NET CASH FLOW / (LOSS)**			**356,038**	**312,245**	**591,832**	**1,003,562**	**1,640,332**	**746,993**

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
603			**STORM WATER FUND**							
603-31051	R		Tax Increments - Delinquent		$ -	-	-	-	-	-
603-31300	R		General Sales and Use Tax		$ -	-	-	-	-	-
603-33400	R		State Grants and Aids		$ -	-	-	-	-	-
603-33439	R		PERA Pension Other Revenue		$ -	-	-	41	91	86
603-36100	R		Special Assessments		$ -	-	-	125	72	40
603-36200	R		Miscellaneous Revenues		$ -	-	750	-	-	746
603-36201	R		Refunds & Reimbursements		$ 50	50	50	56	26	15
603-36210	R		Interest Earnings		$ 500	1,000	1,000	564	7,164	12,012
603-36262	R		Contributions - Other Funds		$ -	-	-	-	-	-
603-37300	R		Stormwater Sales		$ 308,000	402,000	382,600	389,958	367,688	347,823
603-37360	R		Stormwater Penalty		$ 1,750	1,750	1,750	1,783	279	1,670
603-39999	R		Prior Period Adjustment		$ -	-	-	-	-	-
603		**TOTAL**	**STORM WATER FUND REVENUES**		**310,300**	**404,800**	**386,150**	**392,528**	**375,320**	**362,392**

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
603			**STORM WATER FUND**							
603-49500-100	E		Wages & Salaries General		$ 51,900	31,787	30,195	30,731	40,777	44,380
603-49500-102	E		Full-Time Employees OT		$ 1,000	1,000	1,000	7	-	885
603-49500-108	E		Wages & Salaries Admin		$ -	-	-	-	-	-
603-49500-112	E		Contracted Services		$ 320	1,000	418	430	-	-
			ESRI GIS Access	$ 70						
			City Code Update (10%)	$ 250						
603-49500-113	E		Clothing Replacement		$ 50	50	50	18	35	45
603-49500-120	E		Employer Contrib Ret General		$ 8,000	4,986	4,744	4,490	6,075	6,947
603-49500-128	E		Employer Contrib Ret Admin		$ -	-	-	-	-	-
603-49500-129	E		Pension Expense		$ -	-	-	(12,616)	(6,435)	9,993
603-49500-130	E		Employer Paid Ins General		$ 14,900	8,889	7,885	7,859	9,937	9,627
603-49500-138	E		Employer Paid Ins Admin		$ -	-	-	-	-	-
603-49500-150	E		OPEB Expense		$ -	-	-	(1,414)	(613)	2,260
603-49500-151	E		Worker s Comp Insurance		$ 3,300	3,335	2,179	2,774	2,320	4,499
603-49500-208	E		Training and Instruction		$ 1,600	1,900	1,900	104	478	414
			Civic Systems Symposium - Util. Clerk	$ 100						
			MS4 Training	$ 1,500						
603-49500-211	E		S/W Billing Supplies		$ 300	510	350	208	206	504
603-49500-212	E		Motor Fuels		$ 1,800	1,500	1,400	1,460	1,003	1,570
603-49500-220	E		General Supplies		$ 1,000	1,000	400	592	395	414
603-49500-230	E		Salt/Sand		$ 3,500	4,000	4,300	-	181	3,293
603-49500-231	E		Street Maintenance		$ -	-	-	-	-	-
603-49500-240	E		Small Tools and Minor Equip		$ 1,300	1,000	700	265	728	263
603-49500-300	E		Professional Srvs (GENERAL)		$ 5,690	5,815	18,064	7,429	4,199	11,102
			City Attorney	$ 500						
			MS4 Stormwater Permit Application	$ -						
			Engineering - MS4 Assistance	$ 5,000						
			CDL Drug Testing (10%)	$ 90						
			Safety Training (6.25%)	$ 100						

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
603-49500-301	E		Auditing and Acct g Services		$ 4,425	5,000	4,385	3,963	4,172	3,175
			Annual Financial Audit (12.5%)	$ 3,800						
			AUP (Agreed Upon Procedures)	$ 625						
603-49500-303	E		Engineering Fees		$ 10,000	10,000	20,000	4,738	8,098	7,509
603-49500-305	E		Technology		$ 1,180	1,017	924	953	894	373
			PSN Monthly eBill (10%)	$ 70						
			Civic Systems Support (7.92%)	$ 1,070						
			Anti Spam Software	$ 40						
603-49500-322	E		Postage		$ 1,000	1,100	1,220	830	794	1,152
603-49500-351	E		Legal Notices Publishing		$ 250	250	200	-	-	173
603-49500-361	E		General Liability Ins		$ 340	300	260	272	273	374
603-49500-380	E		Utilities		$ 5,400	4,900	4,710	4,800	4,648	4,444
603-49500-400	E		Ground Maintenance		$ 2,500	5,000	10,000	-	-	570
603-49500-404	E		Repairs/Maint Machinery/Equip		$ 10,000	6,500	5,900	7,977	8,662	7,390
603-49500-405	E		Depreciation (GENERAL)		$ 75,000	70,000	41,000	73,452	62,905	41,000
603-49500-410	E		Rentals		$ -	-	-	-	-	-
603-49500-417	E		Uniform Rentals		$ 325	325	300	226	303	270
603-49500-433	E		Dues and Subscriptions		$ 1,100	1,100	1,100	686	704	636
			MS4 Stormwater Permit	$ 400						
			MCSC Membership	$ 700						
603-49500-437	E		Other Miscellaneous		$ 2,000	-	-	-	-	-
			Public Outreach Education	$ 2,000						
603-49500-495	E		Rain Garden		$ 5,000	5,000	5,000	-	-	-
603-49500-500	E		Capital Expenditures		$ 11,857	36,404	223,100	5,608	3,602	6,083
603-49500-530	E		ImprovementsOtherThanBldgs		$ -	-	-	-	-	-
603-49500-700	E		Transfers (GENERAL)		$ 1,829	-	65,000	65,000	-	-
			Contribution to General Fund (920) Capital Purchases	$ 1,829						
603		**TOTAL**	**STORM WATER FUND EXPENDITURES**		**226,866**	**213,668**	**456,684**	**210,842**	**154,339**	**169,345**
603		**NET INCOME / (LOSS)**			**83,434**	**191,132**	**(70,534)**	**181,686**	**220,980**	**193,047**
603		**NET CASH FLOW / (LOSS)**			**158,434**	**261,132**	**(29,534)**	**241,108**	**276,837**	**246,300**

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
609			**MUNICIPAL LIQUOR FUND**							
609-31900	R		Penalties and Interest DelTax		$ -	-	-	-	-	-
609-33400	R		State Grants and Aids		$ -	-	-	-	-	-
609-33439	R		PERA Pension Other Revenue		$ -	-	-	388	561	420
609-34101	R		Rent Revenue		$ -	-	-	-	-	-
609-36200	R		Miscellaneous Revenues		$ -	-	-	1,000	243	40
609-36201	R		Refunds & Reimbursements		$ -	-	-	712	249	297
609-36202	R		Loan Payments		$ -	-	-	-	-	-
609-36210	R		Interest Earnings		$ 1,500	4,000	4,000	1,747	8,812	12,475
609-36230	R		Contributions and Donations		$ -	-	-	-	-	-
609-37811	R		Liquor Sales -Off Sale		$ 1,804,000	1,422,635	1,029,670	1,380,092	1,282,972	1,004,560
609-37812	R		Beer Sales -Off Sale		$ 2,425,000	2,256,636	1,669,770	2,136,813	2,088,277	1,629,040
609-37813	R		Wine Sales -Off Sale		$ 621,000	428,722	302,990	404,009	381,693	295,602
609-37815	R		Other Merchandise -Off Sale		$ 241,000	230,931	167,810	211,849	202,184	163,716
609-37816	R		Ice Sales		$ 25,000	21,865	17,600	23,903	22,441	17,172
609-37840	R		Cash Over - (Short)		$ -	-	-	-	-	-
609-37841	R		Refunds		$ -	(4,500)	(4,000)	498	(2,300)	(3,320)
609-37842	R		NSF Checks		$ -	-	-	-	-	-
609-37843	R		Bank Charges		$ -	-	-	-	-	-
609-37844	R		Error Adjustment		$ -	-	-	-	-	-
609-37845	R		Display Revenue		$ -	-	-	-	-	-
609-39200	R		Interfund Operating Transfers		$ -	-	-	-	-	-
609-39201	R		Transfer from General Fund		$ 25,765	25,765	25,765	-	-	-
609-39999	R		Prior Period Adjustment		$ -	-	-	-	-	-
609		**TOTAL**	**MUNICIPAL LIQUOR FUND REVENUES**		**5,143,265**	**4,386,054**	**3,213,605**	**4,161,010**	**3,985,132**	**3,120,004**

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
609			**MUNICIPAL LIQUOR FUND**							
609-49750-100	E		Wages & Salaries General		$ 225,100	250,206	214,599	155,409	168,390	200,267
609-49750-101	E		Part Time Salaries and Wages		$ 110,000	21,848	51,435	100,096	73,255	35,744
609-49750-102	E		Full-Time Employees OT		$ -	-	-	19,136	6,834	974
609-49750-103	E		Health Stipend (HRA)		$ -	-	-	-	-	-
609-49750-105	E		Labor Credit - Work for Others		$ -	-	-	-	-	-
609-49750-108	E		Wages & Salaries Admin		$ 53,100	50,362	47,151	50,387	48,788	41,165
609-49750-112	E		Contracted Services		$ -	-	-	156	7,684	-
609-49750-120	E		Employer Contrib Ret General		$ 50,100	40,560	40,304	42,381	37,470	34,024
609-49750-128	E		Employer Contrib Ret Admin		$ 8,100	7,658	7,172	6,274	6,462	5,698
609-49750-129	E		Pension Expense		$ -	-	-	(13,494)	9,600	23,606
609-49750-130	E		Employer Paid Ins General		$ 73,200	65,715	51,807	51,693	48,797	49,227
609-49750-138	E		Employer Paid Ins Admin		$ 11,900	10,722	9,123	6,908	6,843	6,811
609-49750-142	E		Unemployment Comp Benefit Pymt		$ -	-	-	-	78	-
609-49750-150	E		OPEB Expense		$ -	-	-	1,871	(5,051)	13,013
609-49750-151	E		Worker s Comp Insurance		$ 16,900	21,041	12,785	16,277	13,926	11,130
609-49750-200	E		Office Supplies (GENERAL)		$ 2,000	4,000	4,600	7,411	5,775	4,515
609-49750-208	E		Training and Instruction		$ 2,675	2,375	1,875	-	3	987
			MMBA Conference	$ 2,300						
			Alcohol Server Training	$ 150						
			Food/Wine Pairing Training	$ 175						
			Regional Meeting/Misc Training	$ 50						
609-49750-210			Operating Supplies		$ 6,000					
609-49750-251	E		Liquor For Resale		$ 1,255,400	983,300	709,460	1,001,648	875,425	692,158
609-49750-252	E		Beer For Resale		$ 1,843,000	1,701,700	1,281,990	1,641,318	1,597,858	1,250,724
609-49750-253	E		Wine For Resale		$ 413,000	288,500	196,900	296,802	245,646	192,097
609-49750-257	E		Ice For Resale		$ 11,800	10,100	8,350	12,346	10,824	8,142
609-49750-259	E		Other For Resale		$ 173,800	170,500	120,390	147,827	144,718	117,455
609-49750-260	E		Hauling		$ 21,600	14,300	10,400	15,914	12,416	10,148
609-49750-300	E		Professional Srvs (GENERAL)		$ 850	1,100	492	1,774	620	969
			Safety Training (12.5%)	$ 200						
			Miscellaneous	$ 650						
609-49750-301	E		Auditing and Acct g Services		$ 4,425	5,000	4,385	3,963	4,172	3,175
			Annual Financial Audit (12.5%)	$ 3,800						
			AUP (Agreed Upon Procedures)	$ 625						
609-49750-305	E		Technology		$ 11,660	9,626	5,907	11,309	6,071	5,592
			WB IT Solutions (10%)	$ 4,800						
			Laserfiche Support (13%)	$ 800						
			Civic Plus Support (5.0%)	$ 130						
			NEOGOV portal	$ 450						
			PEAK AGENDA MANAGEMENT	$ 360						
			Civic Systems Support (5.80%)	$ 770						
			Anti Spam Software	$ 30						
			RITE POS Subscription	$ 4,320						

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
609-49750-320	E		Communications (GENERAL)		$ 3,720	2,341	2,308	3,336	2,367	2,249
			Verizon	$ 500						
			Nextera Phone Service	$ 720						
			Midco Internet	$ 2,500						
609-49750-322	E		Postage		$ -	-	-	23	-	-
609-49750-340	E		Advertising		$ 13,000	8,730	7,000	5,980	4,771	6,125
609-49750-351	E		Legal Notices Publishing		$ 1,000	500	500	1,713	934	166
609-49750-361	E		General Liability Ins		$ 8,590	3,600	3,300	3,484	3,369	3,184
609-49750-364	E		Dram Shop		$ 4,400	3,800	3,140	3,647	2,988	3,019
609-49750-380	E		Utilities		$ 27,600	27,600	15,100	19,118	14,827	14,243
609-49750-400	E		Ground Maintenance		$ 300	300	300	75	125	194
609-49750-401	E		Maint & Repairs - Bldgs.		$ 6,580	4,910	3,860	4,731	5,211	4,325
			Janitorial Services	$ 950						
			Rug Service	$ 2,500						
			Garbage/Recycling Services	$ 1,630						
			Miscellaneous	$ 1,500						
609-49750-404	E		Repairs/Maint Machinery/Equip		$ 2,500	2,500	3,500	28	1,251	771
			Auto Expense (20% From Admin)	$ 1,000						
			Miscellaneous	$ 1,500						
609-49750-405	E		Depreciation (GENERAL)		$ 75,000	20,000	21,245	18,928	20,034	21,245
609-49750-431	E		Over/Short		$ -	-	-	(72)	56	(50)
609-49750-433	E		Dues and Subscriptions		$ 4,210	3,060	3,060	2,554	2,112	2,895
			MMBA	$ 3,700						
			Buyer's Card MOOFSL	$ 20						
			Music License (ASCAP) & Streaming	$ 340						
			Tobacco License	$ 150						
609-49750-437	E		Other Miscellaneous		$ 350	-	-	-	-	4
609-49750-438	E		Bank Charges		$ 96,000	69,500	50,960	68,544	68,983	49,717
609-49750-443	E		Check Recovery Fee		$ -	-	-	-	-	-
609-49750-490	E		Donations-Organizations		$ -	-	-	-	-	-
609-49750-493	E		Alarm System		$ 2,000	500	1,120	871	1,389	818
609-49750-500	E		Capital Expenditures		$ -	-	-	-	3,635	8,108
609-49750-501	E		Replacement Fund		$ -	-	-	-	-	-
609-49750-520	E		Buildings and Structures		$ -	-	-	-	-	-
609-49750-601	E		Debt Srv Bond Principal		$ 190,000	155,000		-		
609-49750-611	E		Bond Interest		$ 60,200	94,774		34,337		
609-49750-621	E		Bond Discount		$ -	-		58,553		
609-49750-720	E		Operating Transfers		$ 350,000	350,000	350,000	747,150	350,000	350,000
609		**TOTAL**	**MUNICIPAL LIQUOR FUND EXPENDITURES**		**5,140,060**	**4,405,728**	**3,244,518**	**4,550,405**	**3,808,655**	**3,174,635**
609		**NET INCOME / (LOSS)**			**3,205**	**(19,674)**	**(30,913)**	**(389,394)**	**176,477**	**(54,631)**
609		**NET CASH FLOW / (LOSS)**			**78,205**	**326**	**(9,668)**	**(382,089)**	**201,060**	**3,233**

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
929			**2010B GO IMPR REFUNDING BONDS**							
929-31000	R		General Property Taxes		$ -	-	-	-	85,000	250,000
929-31001	R		General Prop Taxes-Delinq		$ -	-	-	-	-	-
929-31900	R		Penalties and Interest DelTax		$ -	-	-	-	-	-
929-33403	R		LGA-Market Value Credit		$ -	-	-	-	-	-
929-36100	R		Special Assessments		$ -	-	-	-	-	1,907
929-36210	R		Interest Earnings		$ -	-	-	244	11,714	27,084
929-39203	R		Transfer from Other Fund		$ -	-	-	-	-	-
929-39310	R		Proceeds GO Bond		$ -	-	-	-	-	-
929		**TOTAL**	**2010B GO IMPR BOND REVENUES**		**-**	**-**	**-**	**244**	**96,714**	**278,991**
929			**2010B GO IMPR REFUNDING BONDS**							
929-47000-300	E		Professional Srvs (GENERAL)		$ -	-	400	156	382	382
929-47000-601	E		Debt Srv Bond Principal		$ -	-	375,000	375,000	365,000	290,000
929-47000-611	E		Bond Interest		$ -	-	12,000	12,000	22,950	31,215
929-47000-620	E		Fiscal Agent s Fees		$ -	-	500	-	495	495
929		**TOTAL**	**2010B GO IMPR BOND EXPENDITURES**		**-**	**-**	**387,900**	**387,156**	**388,827**	**322,092**
929		**NET INCOME / (LOSS)**			**-**	**-**	**(387,900)**	**(386,912)**	**(292,113)**	**(43,101)**
930			**2011A IMPROVEMENT BOND**							
930-31000	R		General Property Taxes		$ -	-	9,367	9,367	7,805	8,909
930-31001	R		General Prop Taxes-Delinq		$ -	-	-	-	-	-
930-31900	R		Penalties and Interest DelTax		$ -	-	-	-	-	-
930-33403	R		LGA-Market Value Credit		$ -	-	-	-	-	-
930-33419	R		Municipal State Aid Construct.		$ -	-	-	-	-	-
930-36100	R		Special Assessments		$ -	-	-	16,166	17,348	27,066
930-36210	R		Interest Earnings		$ -	250	1,000	(30)	1,687	4,473
930-39203	R		Transfer from Other Fund		$ -	41,050	39,860	39,860	40,807	43,523
930-39310	R		Proceeds GO Bond		$ -	-	-	-	-	-
930-39999	R		Prior Period Adjustment		$ -	-	-	-	-	-
930		**TOTAL**	**2011A IMPROVEMENT BOND REVENUES**		**-**	**41,300**	**50,227**	**65,363**	**67,648**	**83,970**
930			**2011A IMPROVEMENT BOND**							
930-47000-300	E		Professional Srvs (GENERAL)		$ -	500	500	189	418	456
930-47000-601	E		Debt Srv Bond Principal		$ -	90,000	85,000	85,000	85,000	80,000
930-47000-611	E		Bond Interest		$ -	1,215	3,578	3,578	5,681	7,537
930-47000-620	E		Fiscal Agent s Fees		$ -	500	500	495	495	495
930-49008-530	E		ImprovementsOtherThanBldgs		$ -	-	-	-	-	-
930		**TOTAL**	**2011A IMPROVEMENT BOND EXPENDITURES**		**-**	**92,215**	**89,578**	**89,262**	**91,594**	**88,488**
930		**NET INCOME / (LOSS)**			**-**	**(50,915)**	**(39,351)**	**(23,899)**	**(23,947)**	**(4,518)**

Acct Number	Type		Title / Detail		2023 PROPOSED	2022 BUDGET	2021 BUDGET	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL
931			**2021A GO TAX ABATEMENT BONDS**							
931-31000	R		General Property Taxes		$ 210,630	223,821	222,036	222,036	225,501	223,611
931-31001	R		General Prop Taxes-Delinq		$ -	-	-	-	-	-
931-31900	R		Penalties and Interest DelTax		$ -	-	-	-	-	-
931-36210	R		Interest Earnings		$ 100	500	1,000	(102)	1,230	3,110
931-39310	R		Proceeds GO Bond		$ -	-	-	1,445,000	-	-
931		**TOTAL**	**2021A GO ABATEMENT BOND REVENUES**		**210,730**	**224,321**	**223,036**	**1,666,934**	**226,731**	**226,721**
931			**2021A GO TAX ABATEMENT BONDS**							
931-47000-300	E		Professional Srvs (GENERAL)		$ 400	400	400	42,985	382	382
931-47000-601	E		Debt Srv Bond Principal		$ 165,000	165,000	165,000	165,000	160,000	155,000
931-47000-611	E		Bond Interest		$ 27,250	44,813	48,113	48,113	51,363	54,512
931-49008-520	E		Buildings and Structures		$ -	-	-	-	-	-
931-49008-530	E		ImprovementsOtherThanBldgs		$ -	-	-	-	-	-
931		**TOTAL**	**2021A GO ABATEMENT BOND EXPENDITURES**		**192,650**	**210,213**	**213,513**	**256,097**	**211,745**	**209,894**
931		**NET INCOME / (LOSS)**			**18,080**	**14,108**	**9,523**	**1,410,837**	**14,986**	**16,827**
932			**2014B GO IMPROVEMENTS BONDS**							
932-31000	R		General Property Taxes		$ 48,337	49,329	50,227	50,227	51,006	51,692
932-31001	R		General Prop Taxes-Delinq		$ -	-	-	-	-	-
932-31900	R		Penalties and Interest DelTax		$ -	-	-	-	-	-
932-36210	R		Interest Earnings		$ 100	125	200	(31)	179	569
932-39201	R		Transfer from General Fund		$ -	-	-	-	-	-
932-39203	R		Transfer from Other Fund		$ -	-	-	-	-	-
932-39310	R		Proceeds GO Bond		$ -	-	-	-	-	-
932		**TOTAL**	**2014B GO IMPR BOND REVENUES**		**48,437**	**49,454**	**50,427**	**50,196**	**51,185**	**52,261**
932			**2014B GO IMPROVEMENTS BONDS**							
932-47000-300	E		Professional Srvs (GENERAL)		$ 400	400	400	156	382	382
932-47000-601	E		Debt Srv Bond Principal		$ 45,000	45,000	45,000	45,000	45,000	45,000
932-47000-611	E		Bond Interest		$ 1,510	2,408	3,206	3,206	3,904	4,500
932-47000-620	E		Fiscal Agent s Fees		$ -	-	-	-	-	-
932-47000-621	E		Bond Discount		$ -	-	-	-	-	-
932-49008-530	E		ImprovementsOtherThanBldgs		$ -	-	-	-	-	-
932-47000-720	E		Operating Transfers		$ -	-	-	-	-	-
932		**TOTAL**	**2014B GO IMPR BOND EXPENDITURES**		**46,910**	**47,808**	**48,606**	**48,363**	**49,286**	**49,882**
932		**NET INCOME / (LOSS)**			**1,527**	**1,646**	**1,821**	**1,834**	**1,899**	**2,379**