AGENDA

CITY OF ISANTI
CITY COUNCIL BUDGET WORK SESSION
TUESDAY, JULY 20, 2021
(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. **2022 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 20th 2021

Subject: Budget Work Session – Operating Budgets

General Notes and Assumptions

- All wages include a 3% COLA for 2022 and include the necessary step increases, where applicable.
- Health Insurance is based on 2021 premiums plus 25%.
- Worker's compensation rates are based on 2021 rates and include a 25% inflationary factor.
- Property, liability, and volunteer insurance premiums are based on 2021 rates and include a 5% inflationary factor.
- Dental Insurance is based on 2021 premiums, plus 10%.
- Life/AD&D Insurance is based on 2021 premiums, plus 0%.
- Use of Fund Balance is currently budgeted in the amount of $49,374. This is equal to the year-end projected cash balance of Debt Service Fund 931, which will be closed to the General Fund (Cash) and Fund 920 (Special Assessments) by year-end 2021.

Budget Work Session

July 20th 2021

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2022 Budget Schedule

Tuesday, July 20, 2021 — **Work Session**

-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)

Tuesday, August 17, 2021 — **Work Session**

-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)

Tuesday, September 7, 2021 — **Preliminary Budget and Levy Meeting**

-Set 2022 Final Budget and Levy Meeting Date
-Adopt 2022 Preliminary Budget
-Adopt 2022 Preliminary Levy

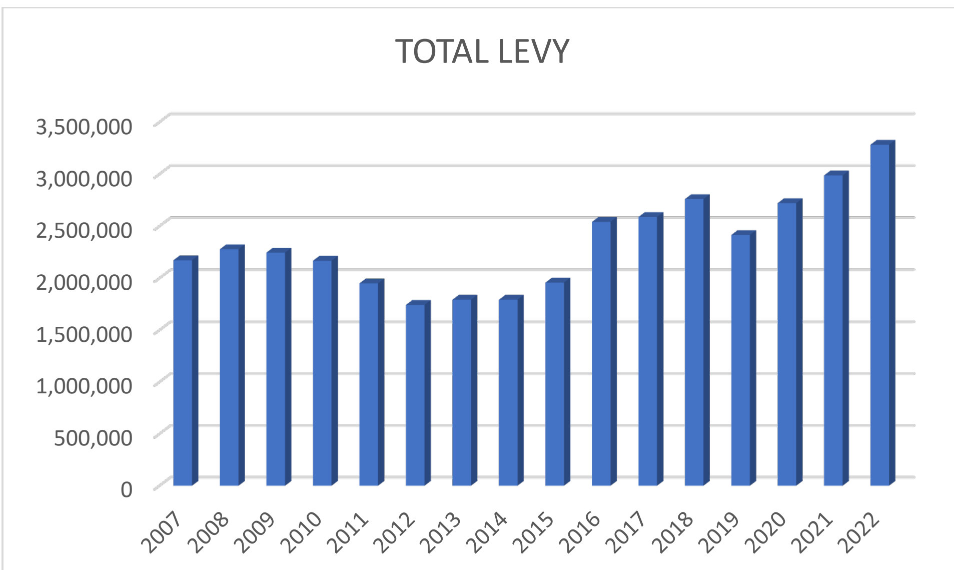
Tuesday, December 7, 2021 — **Final Budget and Levy Meeting**

-Final 2022 Budget and Levy Presentation
-Public Comment
-Adopt 2022 Final General Fund and EDA Budgets
-Adopt Debt Levy Variance (If Needed)
-Adopt 2022 Final Levy
-Adopt 2022 Final Enterprise Fund Budgets
-Approve Cost of Living Adjustment for Non-Union Employees

Tax Levy

Proposed 2022 Total Levy **$ 2,987,409**

	2022	2021	CHANGE FROM PRIOR	
GENERAL FUND LEVY (101)	$ 2,150,000	$ 1,880,700	14.32%	$ 269,300
CAPITAL MAINT. LEVY (920)	$ 451,900	$ 438,700	3.01%	$ 13,200
STREET CONST. LEVY (425)	$ 295,000	$ 286,500	2.97%	$ 8,500
EDA LEVY (108)	$ 98,038	$ 86,201	13.73%	$ 11,837
ABATEMENT LEVY (101)	$ 13,763	$ 13,432	2.47%	$ 331
DEBT SERVICE LEVY	$ 273,150	$ 281,630	-3.01%	$ (8,480)
TOTAL LEVY	**$ 3,281,851**	**$ 2,987,163**	**9.87%**	**$ 294,688**



Tax Rate

Projected 2022 Tax Rate **58.484%**

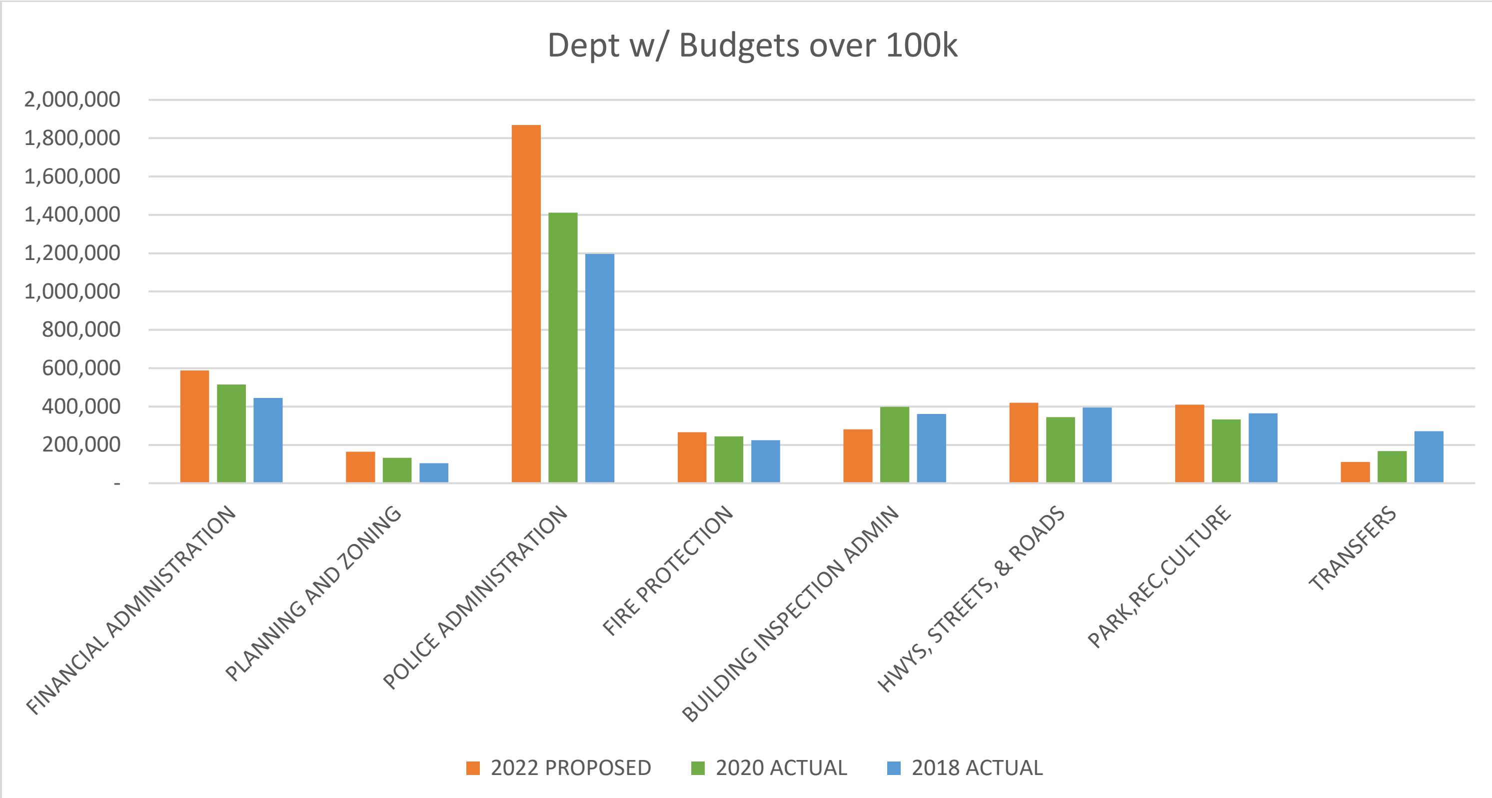
	2022	2021	CHANGE FROM PRIOR
TAX RATE	**58.484%**	**60.399%**	**-3.17%**
15 YEAR AVG. TAX RATE - 2007-2021	67.082%		
% ABOVE (+) / BELOW (-) AVG.	-12.82%		

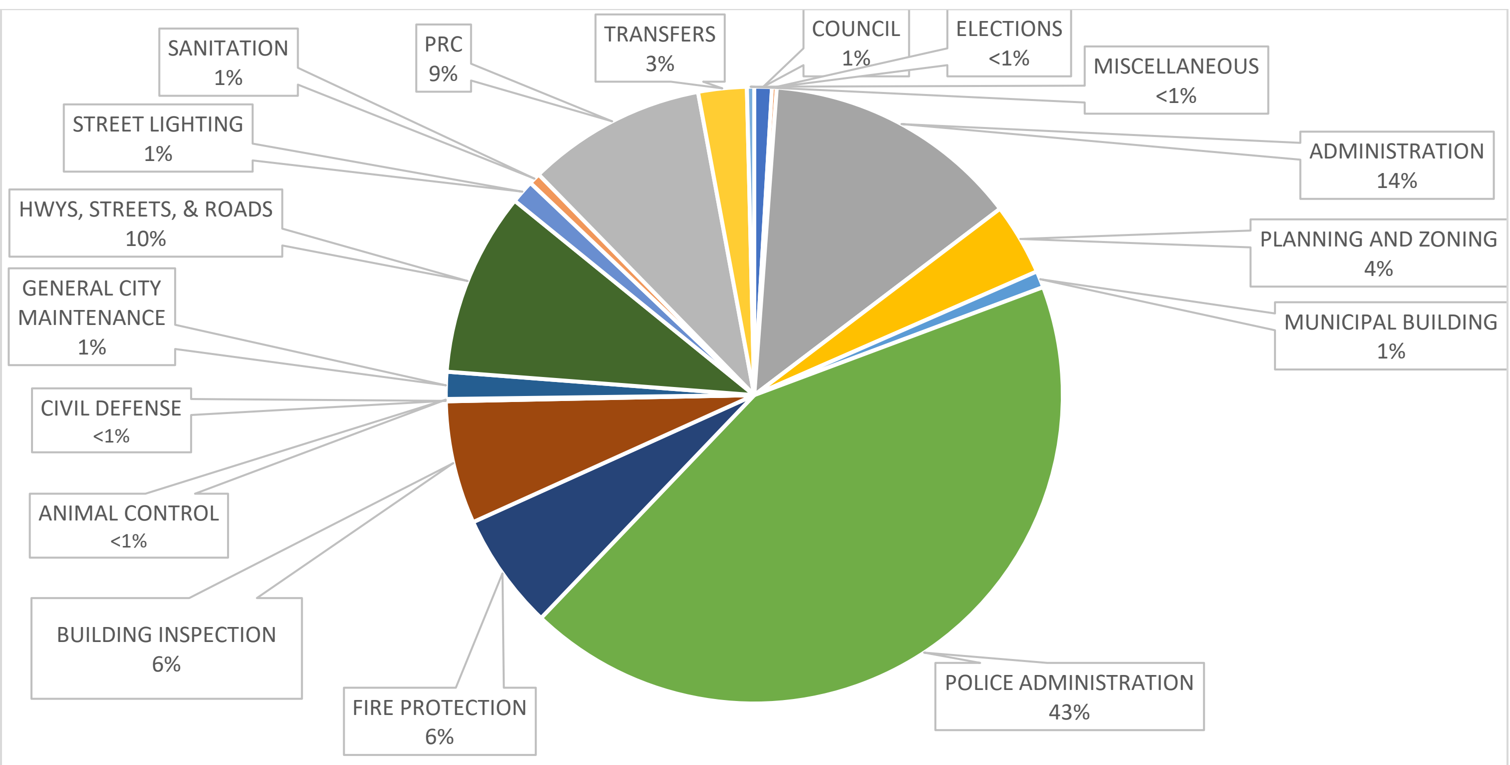
Tax Rate = Total Levy / Market Value

General Fund Operating Budget Summary (101)

	Title / Detail	2022 PROPOSED
	TAXES	2,187,663
	LICENSES/PERMITS	388,500
	INTERGOVERNMENTAL	1,003,424
	CHARGES FOR SERVICES	199,900
	FINES AND FORFEITURES	38,850
	MISCELLANEOUS	51,400
	TRANSFERS IN	360,481
TOTAL	**GENERAL FUND REVENUES**	**4,279,592**
	COUNCIL	40,064
	ELECTIONS	10,700
	FINANCIAL ADMINISTRATION	589,205
	SPECIAL PROJECTS	-
	PLANNING AND ZONING	164,156
	MUNICIPAL BUILDING	38,140
	POLICE ADMINISTRATION	1,868,741
	FIRE PROTECTION	266,400
	BUILDING INSPECTION ADMIN	280,682
	CODE ENFORCEMENT	-
	CIVIL DEFENSE	2,140
	ANIMAL CONTROL	3,095
	GENERAL CITY MAINTENANCE	61,623
	HWYS, STREETS, & ROADS	420,577
	STREET LIGHTING	53,500
	SANITATION ADMINISTRATION	26,596
	PARK,REC,CULTURE	409,765
	DEBT SERVICE (GENERAL)	-
	TRANSFERS	110,765
	IMPROVEMENT FUNDS	-
	MISCELLANEOUS	16,610
TOTAL	**GENERAL FUND EXPENDITURES**	**4,362,760**
	NET INCOME / (LOSS)	**(83,168)**

* Detail provided within attached budget


Dept w/ Budgets over 100k
2,000,000
1,800,000
1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
FINANCIAL ADMINISTRATION
PLANNING AND ZONING
POLICE ADMINISTRATION
FIRE PROTECTION
BUILDING INSPECTION ADMIN
HWYS, STREETS, & ROADS
PARK,REC,CULTURE
TRANSFERS
2022 PROPOSED
2020 ACTUAL
2018 ACTUAL


SANITATION 1%
PRC 9%
TRANSFERS 3%
COUNCIL 1%
ELECTIONS <1%
MISCELLANEOUS <1%
STREET LIGHTING 1%
ADMINISTRATION 14%
HWYS, STREETS, & ROADS 10%
PLANNING AND ZONING 4%
GENERAL CITY MAINTENANCE 1%
MUNICIPAL BUILDING 1%
CIVIL DEFENSE <1%
ANIMAL CONTROL <1%
BUILDING INSPECTION 6%
FIRE PROTECTION 6%
POLICE ADMINISTRATION 43%

Budget Adjustments to Consider

Potential Reductions:	Dept.	Amount
Eliminate Additional Police Secretary	PD	27,177
Reduce Code Enforcement Hours	PD	12,872
Health Insurance Renewal Assumption (25% to 10%)	ALL	28,515
Dental Insurance Renewal Assumption (10% to 0%)	ALL	2,326

Potential Additions:		
Transfer Excess Funds from Fund 920	CIP	80,000
Adjust Revenues Less Conservatively	REV	-

EDA Fund Operating Budget Summary (108)

	Title / Detail	PROPOSED 2022 BUDGET
TOTAL	**EDA REVENUES**	**111,448**
TOTAL	**EDA EXPENDITURES**	**111,448**
NET INCOME / (LOSS)		**0**

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 ($4,500) is in engineering fees. Increased interest in Shovel-Ready 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 2022 BUDGET
TOTAL	**WATER FUND REVENUES**	**1,503,794**
TOTAL	**WATER FUND EXPENDITURES**	**2,191,218**
NET INCOME / (LOSS)		**(687,424)**
NET CASH FLOW / (LOSS)		**(282,424)**

Water Sales of $1,209,832 is projected for 2022, based on our recently completed and approved rate study.

Capital Expenditures are included in the above listed total expenditures. That amount is based on the previously approved 2021 capital improvement plan. Adjustments to that number, if any will be presented at the August budget work session.

Expenditures include $434,000 in principal and $87,819 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 2022 BUDGET
TOTAL	**SEWER FUND REVENUES**	**1,735,829**
TOTAL	**SEWER FUND EXPENDITURES**	**1,924,744**
NET INCOME / (LOSS)		**(188,915)**
NET CASH FLOW / (LOSS)		**380,067**

Sewer Sales of $1,354,659 is projected for 2022, based on our recently completed and approved rate study.

Capital Expenditures are included in the above listed total expenditures. That amount is based on the previously approved 2021 capital improvement plan. Adjustments to that number, if any will be presented at the August budget work session.

Expenditures include $375,000 in principal and $51,973 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 2022 BUDGET
TOTAL	**STORM WATER FUND REVENUES**	**404,800**
TOTAL	**STORM WATER FUND EXPENDITURES**	**211,198**
NET INCOME / (LOSS)		**193,602**
NET CASH FLOW / (LOSS)		**263,602**

Storm Water Sales of $402,000 is projected for 2022 based on the observed trendline for 2021 revenues and adding a 5% premium. It is also worth noting that Storm Water is due for a rate study. The results of the study would go into effect for 2022 and hence he budgeted revenues may be revised based on the outcome of that rate study.

Capital Expenditures are included in the above listed total expenditures. That amount is based on the previously approved 2021 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 2022 BUDGET
TOTAL	**MUNICIPAL LIQUOR FUND REVENUES**	**4,386,054**
TOTAL	**MUNICIPAL LIQUOR FUND EXPENDITURES**	**4,405,846**
NET INCOME / (LOSS)		**(19,792)**
NET CASH FLOW / (LOSS)		**208**

Sales of $4,360,789 and Cost of Goods Sold of 3,168,400 is based on our original project projections, which in turn were informed by the two market studies that were completed over the past 13 years. 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 upon completion of the new liquor store that will reflect actual materials and prices in construction. I do not anticipate presenting the new Capital Improvement Plan for the 2022 budget. Said plan should be ready for consideration and approval during the 2023 budget process.

Expenditures include $155,000 in principal and $94,774 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 2022 BUDGET
TOTAL	**2010B GO IMPR BOND REVENUES**	**-**
TOTAL	**2010B GO IMPR BOND EXPENDITURES**	**-**
NET INCOME / (LOSS)		**-**
TOTAL	**2011A IMPROVEMENT BOND REVENUES**	**41,300**
TOTAL	**2011A IMPROVEMENT BOND EXPENDITURES**	**92,215**
NET INCOME / (LOSS)		**(50,915)**
TOTAL	**2014A GO ABATEMENT BOND REVENUES**	**224,321**
TOTAL	**2014A GO ABATEMENT BOND EXPENDITURES**	**210,213**
NET INCOME / (LOSS)		**14,109**
TOTAL	**2014B GO IMPR BOND REVENUES**	**49,454**
TOTAL	**2014B GO IMPR BOND EXPENDITURES**	**47,808**
NET INCOME / (LOSS)		**1,647**

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

2011A Improvement Bond Fund (930) shows a net loss of $50,915 as the bond is nearing the end of its debt service schedule. Final debt service payments will be made in 2022. Revenues are generated from the debt service levy, which ends in 2021 and from transfers out of the Water and Sewer Funds.

2014A GO Tax Abatement Bonds (931) were issued to cover construction costs associated the Isanti Indoor Arena. 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		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
101			**GENERAL FUND REVENUES**							
101-25300	EQ		Unreserved Fund Balance		$ 49,374	(37,418)				
101-31000	R		General Property Taxes		$ 2,163,763	1,894,132	1,852,892	1,837,298	1,796,472	2,146,873
101-31001	R		General Prop Taxes-Delinq		$ 20,500	20,300	24,000	21,118	42,685	19,721
101-31801	R		Tax Forfeited Sales		$ 1,600	2,000	2,600	-	1,891	2,547
101-31900	R		Penalties and Interest DelTax		$ 1,800	1,700	2,200	1,331	3,337	1,024
		TOTAL	**TAXES**		**2,187,663**	**1,918,132**	**1,881,692**	**1,859,747**	**1,844,384**	**2,170,165**
101-32100	R		Business Licenses/Permits		$ 13,000	12,500	12,200	13,985	13,435	12,525
101-32200	R		Non-Business Licenses/Permits		$ 8,500	8,500	12,900	11,490	7,750	15,420
101-32210	R		Building Permit Fee		$ 200,000	175,000	198,100	235,980	174,440	190,248
101-32211	R		Plan Check Fee-Bldg.Permit		$ 110,000	98,000	95,000	131,611	97,651	110,482
101-32212	R		Plumbing Fee-Bldg.Permit		$ 13,750	12,500	14,700	11,869	12,241	16,734
101-32213	R		Mechanical Fee-Bldg.Permit		$ 13,250	13,250	12,400	13,359	13,181	12,961
101-32214	R		Fireplace Fee-Bldg.Permit		$ -	-	-	-	-	-
101-32215	R		Septic Fee		$ -	-	-	-	-	-
101-32216	R		S/W Connection Fee		$ 3,000	3,000	1,300	3,563	3,075	2,225
101-32217	R		Sprinkler Fee		$ 200	250	300	-	-	612
101-32218	R		License Verification Fee		$ 1,500	1,000	1,500	2,280	920	1,425
101-32219	R		Electrical Permit		$ 22,000	23,000	22,700	21,059	21,506	24,140
101-32240	R		Animal Licenses		$ 2,500	3,000	3,600	2,520	2,970	3,530
101-32250	R		Special Vehicle Permit		$ 800	800	700	900	950	800
		TOTAL	**LICENSES/PERMITS**		**388,500**	**350,800**	**375,400**	**448,614**	**348,118**	**391,103**
101-33100	R		Federal Grants and Aids		$ 40,800	79,667	8,600	417,121	8,102	6,477
101-33400	R		State Grants and Aids		$ -	-	200	-	-	-
101-33401	R		Local Government Aid		$ 798,919	780,176	737,393	740,876	635,435	631,811
101-33403	R		LGA-Market Value Credit		$ -	150	-	70	164	391
101-33404	R		PERA Rate Increase Aid		$ 1,205	1,205	1,200	-	1,205	1,205
101-33416	R		Police Training Reimbursement		$ -	-	-	-	-	-
101-33418	R		Muni State Aid St Maintenance		$ 75,000	69,000	68,500	73,844	67,155	65,864
101-33422	R		Other State Aid Grants		$ -	-	-	-	-	-
101-33423	R		POST Training Aid		$ 6,500	6,000	6,400	6,586	5,965	10,527
101-33424	R		Police State Aid		$ 81,000	72,000	75,000	49,618	71,750	73,226
101-33600	R		County Grants		$ -	-	-	-	-	-
101-33601	R		Regional Grants		$ -	-	-	-	-	-
101-33610	R		County Grants/Aid for Hwy		$ -	-	-	-	-	-
		TOTAL	**INTERGOVERNMENTAL**		**1,003,424**	**1,008,198**	**897,293**	**1,288,115**	**789,776**	**789,501**

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
101-34000	R		Charges for Services		$ -	-	-	58	516	-
101-34100	R		General Gov t Charges for Svcs		$ 2,000	3,000	3,700	997	2,058	3,512
101-34101	R		Rent Revenue		$ -	-	-	-	-	-
101-34103	R		Zoning and Subdivision Fees		$ 13,000	13,000	12,800	13,085	12,940	15,000
101-34104	R		Plan Check Fee		$ -	-	-	-	-	-
101-34105	R		Sale of Maps and Publications		$ -	-	-	-	-	-
101-34106	R		Advertising Revenue		$ 1,400	1,500	1,500	1,400	3,813	3,524
101-34110	R		Land Rent		$ 1,000	1,000	3,500	1,140	1,260	1,028
101-34112	R		Dog Rm/Bd Charges		$ -	-	700	-	-	395
101-34113	R		Community Ctr Rent Revenue		$ 15,000	12,000	15,500	5,664	17,196	15,113
101-34114	R		Copy Machine Copy Sales		$ 50	75	200	36	85	135
101-34115	R		Lease Revenue		$ 77,100	76,280	106,944	74,373	98,528	109,466
101-34200	R		Police Charges for Services		$ 750	1,000	400	738	1,513	2,125
101-34202	R		Security Services		$ -	-	-	-	-	-
101-34203	R		Accident Reports		$ -	-	-	-	-	-
101-34205	R		Pawn Shop Transactions		$ 1,500	1,500	1,600	(1,124)	1,495	1,660
101-34206	R		School Dist Resource Officer		$ 82,000	85,520	88,471	26,050	80,756	60,162
101-34211	R		PD Charges for Scvs		$ -	-	-	6	-	-
101-34212	R		Nuisance Abatement		$ -	3,000	2,800	749	3,973	2,547
101-34300	R		PW Other Charges for Scvs		$ 1,000	750	1,100	2,055	652	1,266
101-34304	R		Street Cut Charges		$ 4,250	4,000	3,500	4,130	4,635	6,275
101-34305	R		Snow Removal		$ -	-	100	-	-	10
101-34306	R		Weed/Grass Removal		$ -	-	-	-	109	(96)
101-34700	R		Park Rental Fees		$ 500	500	800	105	585	1,010
101-34750	R		Rec Program Fees		$ 300	300	350	(4)	313	291
101-34780	R		Park Fees		$ 50	50	-	30	40	65
101-34951	R		Surplus Property Rev		$ -	-	250	-	-	-
		TOTAL	**CHARGES FOR SERVICES**		**199,900**	**203,475**	**244,215**	**129,488**	**230,468**	**223,487**

Acct Number	Type		Title / Detail		2022 PROPOSED		2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
101-35000	R		Fines and Forfeits		$	100	50	-	220	56	32
101-35102	R		Parking Fines		$	1,250	1,500	1,600	620	1,600	2,440
101-35104	R		Other Fines		$	-	-	-	-	-	-
101-35105	R		Highway Fines		$	30,000	35,500	33,100	24,676	35,566	35,523
101-35106	R		Dog Impound Fee		$	-	-	1,300	-	-	1,279
101-35107	R		NSF Fines		$	-	-	-	-	-	-
101-35108	R		Bldg.Inspection Penalty		$	-	-	-	-	-	-
101-35110	R		Storage Fees		$	-	-	-	-	-	-
101-35120	R		AdministrativeTraffic Citation		$	7,500	14,000	11,600	7,200	14,120	14,640
101-35130	R		Administrative Citation		$	-	2,000	2,200	40	1,160	2,708
		TOTAL	**FINES AND FORFEITURES**			**38,850**	**53,050**	**49,800**	**32,756**	**52,502**	**56,622**
101-36100	R		Special Assessments		$	-	-	-	-	-	-
101-36200	R		Miscellaneous Revenues		$	1,000	1,000	2,400	1,026	955	469
101-36201	R		Refunds & Reimbursements		$	12,500	7,000	13,600	17,880	9,099	7,748
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		$	30,000	20,000	17,000	40,126	63,792	22,480
101-36230	R		Contributions and Donations		$	7,750	7,750	-	100	-	5,000
101-36231	R		Community Center Contributions		$	-	-	-	-	-	-
101-37460	R		General Penalty		$	150	100	200	744	22	186
101-37840	R		Cash Over - (Short)		$	-	-	-	(0)	-	-
101-37843	R		Bank Charges		$	-	-	-	245	-	-
101-37844	R		Error Adjustment		$	-	-	-	(221)	21	(0)
101-39102	R		Sale of Property		$	-	-	-	-	649	737
101-39103	R		Insurance Proceeds		$	-	-	-	4,681	-	-
		TOTAL	**MISCELLANEOUS**			**51,400**	**35,850**	**33,200**	**68,470**	**74,537**	**36,620**
101-39200	R		Interfund Operating Transfers		$	-	-	-	-	-	-
101-39203	R		Transfer from Other Fund		$	360,481	486,400	451,176	451,176	369,150	369,150
		TOTAL	**TRANSFERS IN**			**360,481**	**486,400**	**451,176**	**451,176**	**369,150**	**369,150**
101-39999	R		Prior Period Adjustment				-	-	-	-	-
101		**TOTAL**	**GENERAL FUND REVENUES**			**4,279,592**	**4,018,487**	**3,932,776**	**4,278,366**	**3,708,935**	**4,036,647**

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
41110			**COUNCIL**							
101-41110-100	E		Wages & Salaries General		$ 24,927	24,927	21,777	23,477	25,327	22,577
			Council & Board Wages							
101-41110-120	E		Employer Contrib Ret General		$ 1,907	1,907	1,666	1,796	1,938	1,727
101-41110-130	E		Employer Paid Ins General		$ -	-	-	-	-	-
101-41110-151	E		Worker s Comp Insurance		$ -	-	-	-	-	-
101-41110-200	E		Office Supplies (GENERAL)		$ 750	250	700	786	143	208
101-41110-208	E		Training and Instruction		$ 2,500	2,500	4,750	724	693	499
101-41110-220	E		General Supplies		$ -	-	-	15	13	-
101-41110-303	E		Engineering Fees		$ -	-	-	-	-	-
101-41110-305	E		Technology		$ 1,000	1,000	2,000	903	861	1,225
101-41110-351	E		Legal Notices Publishing		$ 2,000	1,500	1,750	3,277	825	1,519
101-41110-361	E		General Liability Ins		$ 50	5	25	6	29	132
101-41110-433	E		Dues and Subscriptions		$ 6,930	6,630	9,200	9,053	6,169	5,939
			League of Minnesota Cities	$ 6,900						
			LMC MN Mayors Association	$ 30						
101-41110-437	E		Other Miscellaneous		$ -	-	-	-	26	-
41110		**TOTAL**	**COUNCIL**		**40,064**	**38,719**	**41,868**	**40,038**	**36,025**	**33,827**
41200			**ELECTIONS**							
101-41200-100	E		Wages & Salaries General		$ 7,250	-	5,560	7,222	-	3,592
101-41200-200	E		Office Supplies (GENERAL)		$ 100	-	100	76	-	-
101-41200-208	E		Training and Instruction		$ 250	-	1,300	35	-	661
101-41200-303	E		Engineering Fees		$ -	-	-	-	-	-
101-41200-351	E		Legal Notices Publishing		$ 100	-	200	-	-	77
101-41200-361	E		General Liability Ins		$ -	-	-	-	-	-
101-41200-439	E		Election Expenses		$ 3,000	200	1,700	2,698	154	5,296
41200		**TOTAL**	**ELECTIONS**		**10,700**	**200**	**8,860**	**10,030**	**154**	**9,627**

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
41500			**FINANCIAL ADMINISTRATION**							
101-41500-100	E		Wages & Salaries General		$ 350,115	327,953	300,019	295,551	266,374	263,551
101-41500-101	E		PT Salaries & Wages		$ 5,050	4,900	5,500	2,852	-	-
101-41500-102	E		Full-Time Employees OT		$ -	-	-	-	26	-
101-41500-103	E		Health Stipend (HRA)		$ -	-	-	-	-	-
101-41500-112	E		Contracted Services		$ 3,995	10,248	40,235	33,099	11,871	10,004
			Codification Maint. Fee	$ 995						
			City Code Update (30%)	$ 3,000						
101-41500-120	E		Employer Contrib Ret General		53,403	50,034	45,646	43,932	39,286	39,143
101-41500-130	E		Employer Paid Ins General		69,717	61,733	49,926	51,440	44,618	49,696
101-41500-142	E		Unemployment Comp Benefit Pymt		-	-	-	79	25	-
101-41500-151	E		Worker s Comp Insurance		4,618	2,842	2,731	2,785	1,536	1,627
101-41500-200	E		Office Supplies (GENERAL)		$ 4,000	3,500	3,900	4,061	3,491	2,504
			Miscellaneous	$ 10,000						
			15% to EDA, PRC, P/Z, BLD INSP	$ (6,000)						
101-41500-202	E		Duplicating and copying supply		$ 3,080	1,870	1,980	2,980	1,473	1,552
			Copier Lease	$ 6,500						
			Paper / Supplies	$ 1,200						
			15% to P/Z, PRC, EDA	$ (4,620)						
101-41500-207	E		Computer Supplies		$ -	-	-	-	-	-
101-41500-208	E		Training and Instruction		$ 11,235	11,235	8,775	1,043	8,176	7,062
			City Clerk Training	$ 1,345						
			General HR Training	$ 1,240						
			ICMA Conference - C Mgr/Wood	$ 2,500						
			MCMA Conference - C Mgr/Wood	$ 800						
			League Conference - C Mgr/Wood	$ 800						
			LMC Conf. Betker/Brooks	$ 1,600						
			MNGFOA Conference - Fin Dir	$ 575						
			MNGFOA Conference - Asst Fin Dir	$ 575						
			General Admin Training	$ 800						
			Finance Dept Training	$ 1,000						
101-41500-220	E		General Supplies		$ 75	250	-	77	73	-
101-41500-300	E		Professional Srvs (GENERAL)		$ 50,225	50,224	46,530	41,159	75,783	32,833
			City Attorney	$ 40,000						
			Safety Training (6.25%)	$ 225						
			Mediation / Arbitration	$ 10,000						

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
101-41500-301	E		Audit & Accounting Services		$ 15,000	17,540	17,538	16,688	15,875	18,090
			Annual Financial Audit	$ 35,000						
			AUP (Agreed Upon Procedures)	$ 5,000						
			12.5% B.I., Water, Sewer, Storm, Liquor	$ (25,000)						
101-41500-303	E		Engineering Fees		$ -	-	100	233	-	604
101-41500-305	E		Technology		$ 9,239	6,627	6,241	6,559	6,551	5,168
			Anti Spam Software	$ 288						
			WB IT Solutions (15%)	$ 6,750						
			Laserfiche Support (25%)	$ 1,294						
			Civic Plus Support (10%)	$ 243						
			Civic Systems Support (5.80%)	$ 664						
101-41500-320	E		Communications (GENERAL)		$ 1,092	1,548	1,536	1,643	1,803	754
			Verizon	$ 1,092						
101-41500-322	E		Postage		$ 1,260	5,090	5,385	5,699	4,423	4,759
			Mailing - Isantian	$ 50						
			PO Box Fee	$ 120						
			Postage 1,400 @ $0.55	$ 770						
			Certified Letters	$ 320						
101-41500-335	E		Auto Expense		$ 1,000	110	110	-	1	2,980
			City Hall Vehicle(s)	$ 1,000						
101-41500-351	E		Legal Notices Publishing		$ 500	300	600	972	66	254
101-41500-361	E		General Liability Ins		$ 2,200	2,100	2,420	2,170	2,321	3,311
101-41500-366	E		Bonds/Life Insurance		$ -	-	-	-	-	-
101-41500-404	E		Repairs/Maint Machinery/Equip		$ -	-	-	-	2	-
101-41500-433	E		Dues and Subscriptions		$ 2,600	2,507	2,270	1,419	3,290	1,707
			MN City/Cty Management Assoc	$ 160						
			MN Clerks & Finance Officers Assoc	$ 50						
			SHRM Membership	$ 230						
			ICMA	$ 1,185						
			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	2,000	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**		**589,205**	**561,411**	**543,442**	**515,328**	**490,416**	**445,598**

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
41501			**SPECIAL PROJECTS**							
101-41501-100	E		Wages & Salaries General		$ -	-	55,753	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		$ -	-	5,000	1,382	3,984	-
101-41501-120	E		Employer Contrib Ret General		$ -	-	8,447	5,301	12,869	-
101-41501-130	E		Employer Paid Ins General		$ -	-	6,904	6,103	17,526	-
101-41501-142	E		Unemployment Comp Benefit Pymt		$ -	-	-	-	-	-
101-41501-151	E		Worker s Comp Insurance		$ -	-	534	545	823	-
101-41501-200	E		Office Supplies (GENERAL)		$ -	-	-	-	-	-
101-41501-202	E		Duplicating and copying supply		$ -	-	600	-	52	-
101-41501-207	E		Computer Supplies		$ -	-	-	-	-	-
101-41501-208	E		Training and Instruction		$ -	-	1,400	-	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		$ -	-	540	-	-	-
101-41501-322	E		Postage		$ -	-	-	-	-	-
101-41501-335	E		Auto Expense		$ -	-	1,558	-	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		$ -	-	1,290	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**		**-**	**-**	**82,026**	**56,125**	**130,053**	**-**

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
41910			**PLANNING AND ZONING**							
101-41910-100	E		Wages & Salaries General		$ 85,162	80,478	77,882	71,271	30,081	68,906
101-41910-101	E		Part Time Salaries and Wages		$ 2,525	2,450	2,800	-	-	-
101-41910-103	E		Health Stipend (HRA)		$ -	-	-	-	-	-
101-41910-112	E		Contracted Services		$ 4,550	4,550	-	-	10,648	-
			Zoning Code Update	$ 4,550						
101-41910-120	E		Employer Contrib Ret General		$ 12,734	12,110	12,121	10,415	4,308	9,970
101-41910-130	E		Employer Paid Ins General		$ 15,844	13,815	6,615	12,886	3,354	8,316
101-41910-142	E		Unemployment Comp Benefit Pymt		$ -	-	-	11	-	-
101-41910-151	E		Worker s Comp Insurance		$ 1,114	689	711	725	578	369
101-41910-200	E		Office Supplies (GENERAL)		$ 1,250	1,250	1,525	828	814	573
			15% from Admin	$ 1,500						
			Miscellaneous	$ 250						
101-41910-202	E		Duplicating and copying supply		$ 1,155	510	540	834	728	503
			15% from Admin	$ 1,155						
101-41910-208	E		Training and Instruction		$ 2,000	2,000	2,130	5	687	1,081
			MN APA Conference	$ 1,500						
			Continuing Education - CDD	$ 500						
101-41910-300	E		Professional Srvs (GENERAL)		$ 9,500	6,000	4,000	5,180	3,748	1,945
101-41910-301	E		Auditing and Acct g Services		$ -	-	-	-	-	-
101-41910-303	E		Engineering Fees		$ 4,500	3,000	3,000	5,480	4,773	2,999
101-41910-305	E		Technology		$ 5,164	3,712	3,189	3,563	3,040	2,835
			WB IT Solutions (10%)	$ 4,500						
			Civic Systems Support (5.80%)	$ 664						
101-41910-310	E		Annexation Payments		$ 16,400	17,600	23,862	20,827	21,250	1,824
			Annex. Pmt to Township - A-2457(OA)-32	$ 12,100						
			Annex. Pmts. to Residents - A-2457(OA)-32	$ 4,300						
101-41910-320	E		Communications (GENERAL)		$ 258	264	1,513	1,124	528	685
			Verizon - 50% CDD Phone	$ 258						
101-41910-322	E		Postage		$ 50	50	50	-	2	13
101-41910-335	E		Auto Expense		$ 500	55	55	-	1	82
			10% from Admin	$ 500						
101-41910-351	E		Legal Notices Publishing		$ 300	300	300	210	116	664
101-41910-361	E		General Liability Ins		$ 50	10	63	15	76	387
101-41910-433	E		Dues and Subscriptions		$ 350	350	-	-	-	-
			MN APA Membership	$ 100						
			North TH 65 Corridor Coalition	$ 250						
101-41910-437	E		Other Miscellaneous		$ 750	900	950	-	787	908
			Isanti County Recorder / Misc.	$ 750						
101-41910-500	E		Capital Expenditures			-	-	-	1,113	2,871
41910		**TOTAL**	**PLANNING AND ZONING**		**164,156**	**150,093**	**141,306**	**133,373**	**86,632**	**104,931**

Acct Number	Type		Title / Detail			2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
41941			**MUNICIPAL BUILDING**								
101-41941-100	E		Wages & Salaries General			$ -	-	200	-	32	50
101-41941-112	E		Contracted Services			$ 1,310	960	1,337	1,015	1,161	856
			Alarm Monitoring	$	610						
			Shred-N-Go	$	700						
101-41941-120	E		Employer Contrib Ret General			$ -	-	15	-	5	4
101-41941-130	E		Employer Paid Ins General			$ -	-	-	-	-	-
101-41941-210	E		Operating Supplies (GENERAL)			$ 1,750	5,250	2,100	1,309	2,214	1,060
			Misc. Supplies	$	1,000						
			Flags	$	750						
101-41941-300	E		Professional Srvs (GENERAL)			$ -	-	-	-	-	-
101-41941-303	E		Engineering Fees			$ -	-	-	-	-	-
101-41941-305	E		Technology			$ 6,750	8,065	7,535	7,656	7,428	6,431
			WB IT Solutions (15%)	$	6,750						
101-41941-320	E		Communications (GENERAL)			$ 3,870	3,164	5,893	4,743	2,852	4,317
			Landline Service	$	900						
			City Hall Phone System Maint. (90%)	$	2,970						
101-41941-361	E		General Liability Ins			$ 2,500	2,410	2,263	2,447	2,153	2,110
101-41941-380	E		Utilities			$ 14,300	12,120	13,563	13,489	11,436	9,545
101-41941-401	E		Maint & Repairs - Bldgs.			$ 7,660	7,685	8,451	7,493	9,499	10,000
			Janitorial Services	$	3,915						
			Rug Service	$	1,770						
			Garbage/Recycling Services	$	250						
			Fire Suppresion Inspection	$	225						
			Miscellaneous	$	1,000						
			Library Box - Powder Coat	$	500						
101-41941-405	E		Depreciation (GENERAL)			$ -	-	-	-	-	-
101-41941-410	E		Rentals			$ -	-	-	-	-	-
101-41941-500	E		Capital Expenditures			$ -	-	-	-	17,454	4,950
101-41941-700	E		Transfers (GENERAL)			$ -	-	-	-	-	-
41941		**TOTAL**	**MUNICIPAL BUILDING**			**38,140**	**39,654**	**41,357**	**38,153**	**54,234**	**39,323**

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
42110			**POLICE ADMINISTRATION**							
101-42110-100	E		Wages & Salaries General		$ 974,235	930,655	690,289	700,265	630,007	608,564
101-42110-101	E		Part Time Salaries and Wages		$ 92,779	90,517	78,356	80,707	137,166	85,258
101-42110-102	E		Full-Time Employees OT		$ 30,000	40,000	40,000	68,383	55,024	40,288
			Incidental OT							
			Training OT							
101-42110-103	E		Health Stipend (HRA)		$ -	-	-	-	-	-
101-42110-112	E		Contracted Services		$ -	-	-	220	3,375	-
101-42110-113	E		Uniform Pay		$ 12,857	11,757	15,100	24,033	19,228	13,835
101-42110-114	E		Crime Prevention		$ 750	2,000	2,000	774	434	136
101-42110-118	E		Salary Contingency		$ -	-	-	-	-	-
101-42110-120	E		Employer Contrib Ret General		$ 197,609	191,216	146,211	156,308	147,846	124,678
101-42110-130	E		Employer Paid Ins General		$ 207,897	185,071	154,893	140,844	132,382	130,040
101-42110-142	E		Unemployment Comp Benefit Pymt		$ -	-	-	-	2,135	-
101-42110-151	E		Worker s Comp Insurance		$ 120,312	85,262	48,918	49,889	38,694	22,904
101-42110-200	E		Office Supplies (GENERAL)		$ 3,825	3,800	3,600	3,336	3,990	4,151
101-42110-207	E		Computer Supplies		$ -	-	100	16	60	-
101-42110-208	E		Training and Instruction		$ 17,940	17,000	17,000	17,501	15,347	15,731
			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		$ 3,410	2,710	3,056	3,244	2,877	2,196
			Copy Machine Lease	$ 1,510						
			Radar Calibration	$ 300						
			Misc Small Tools/Equipment	$ 800						
			Misc Investigator Equipment	$ 800						
101-42110-300	E		Professional Srvs (GENERAL)		$ 68,200	66,492	58,751	51,833	52,744	53,282
			Prosecution ($4,084/month)	$ 49,750						
			Safety Training (12.5%)	$ 450						
			Attorney/Abatement/Hearings	$ 1,000						
			Hearing Testing	$ 750						
			Bi-Annual Body Camera Audit	$ 2,000						
			Officer Wellness	$ 7,200						
			Admin Citation Payment	$ 4,800						
			Pre-Employment & Drug Testing	$ 2,250						
101-42110-305	E		Technology		$ 15,947	13,708	11,727	9,471	13,838	20,358
			LETG Software Maintenance and Support	$ 8,410						
			WB IT Solutions (10%)	$ 4,500						
			County RMS Maint.	$ 737						
			Watchguard Server/Support	$ -						
			I-Crime Fighter	$ 1,296						
			Civic Systems Support (5.45%)	$ 664						
			Anti Spam Software	$ 340						

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
101-42110-320	E		Communications (GENERAL)		$ 11,615	10,854	6,261	6,332	5,653	5,393
			Verizon	$ 9,180						
			Landline Service	$ 1,810						
			Long Distance	$ 25						
			BCA Connection	$ 600						
101-42110-321	E		Cell Phone Reimbursement		$ -	-	-	-	-	-
101-42110-335	E		Auto Expense		$ 42,050	34,260	35,914	39,171	33,837	25,559
			Fuel/Washes	$ 26,000						
			PW Labor	$ 850						
			GEO Tab	$ 2,700						
			Repairs	$ 12,500						
101-42110-336	E		PD Reserves		$ 1,200	1,200	1,200	1,113	782	1,432
101-42110-351	E		Legal Notices Publishing		$ 300	300	300	807	801	331
101-42110-361	E		General Liability Ins		$ 39,500	33,010	31,991	34,629	30,073	30,000
101-42110-380	E		Utilities		$ 7,700	7,340	8,592	7,272	6,927	6,691
101-42110-401	E		Maint & Repairs - Bldgs.		$ 6,540	6,790	4,257	5,662	12,800	4,631
			Janitorial Services	$ 1,820						
			Rug Service	$ 360						
			Garbarge/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	500	1,479	1,729	-
101-42110-433	E		Dues and Subscriptions		$ 13,075	8,665	8,026	8,266	695	283
			Lexipol Annual Subscription	$ 5,810						
			Post License $90/Officer every 3 years	$ 180						
			Tri County Law Enforcement	$ 75						
			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	(341)
101-42110-501	E		Replacement Fund		$ -	-	-	-	-	-
101-42110-700	E		Transfers (GENERAL)		$ -	-	-	-	-	-
101-42110-721	E		Contingency Fund		$ -	-	-	-	-	-
42110		**TOTAL**	**POLICE ADMINISTRATION**		**1,868,741**	**1,743,607**	**1,367,042**	**1,411,553**	**1,397,350**	**1,195,400**
42280			**FIRE PROTECTION**							
101-42280-300	E		Professional Srvs (GENERAL)		$ -	-	-	2,800	-	-
101-42280-380	E		Utilities		$ 3,600	3,620	2,540	3,351	3,416	-
101-42280-390	E		Public Safety Expense		$ 262,800	254,370	246,965	238,078	231,246	224,513
101-42280-401	E		Maint & Repairs - Bldgs.		$ -	-	-	-	-	-
42280		**TOTAL**	**FIRE PROTECTION**		**266,400**	**257,990**	**249,505**	**244,229**	**234,663**	**224,513**

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
42401			**BUILDING INSPECTION ADMIN**							
101-42401-100	E		Wages & Salaries General		$ 137,270	122,956	35,013	37,111	48,018	42,432
101-42401-101	E		Part Time Salaries and Wages		$ 37,995	-	-	-	-	250
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		$ 24,400	18,400	267,985	344,135	272,916	288,748
			Rum River Construction Consultants	$ 6,000						
			Electrical Inspector	$ 18,400						
101-42401-120	E		Employer Contrib Ret General		$ 26,655	18,628	5,396	5,157	7,458	6,426
101-42401-130	E		Employer Paid Ins General		$ 32,184	27,099	4,929	6,626	7,829	6,946
101-42401-142	E		Unemployment Comp Benefit Pymt		$ -	-	-	31	-	-
101-42401-151	E		Worker s Comp Insurance		$ 2,393	1,102	335	342	616	503
101-42401-200	E		Office Supplies (GENERAL)		$ 1,500	-	-	531	625	824
			15% from Admin	$ 1,500						
101-42401-202	E		Duplicating and copying supply		$ 1,155	-	-	-	489	502
			15% from Admin	$ 1,155						
101-42401-207	E		Computer Supplies		$ -	-	-	-	-	-
101-42401-208	E		Training and Instruction		$ 1,700	-	500	0	115	-
			Annual Institute (CE)	$ 1,200						
			Miscellaneous	$ 500						
101-42401-210	E		Operating Supplies (GENERAL)		$ 250	100	50	105	199	99
101-42401-300	E		Professional Srvs (GENERAL)		$ 1,000	-	935	660	2,709	3,642
101-42401-301	E		Auditing and Acct g Services		$ 5,000	-	-	-	3,175	3,618
			Annual Financial Audit (12.5%)	$ 4,375						
			AUP (Agreed Upon Procedures)	$ 625						

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
101-42401-303	E		Engineering Fees		$ 250	-	2,000	-	-	-
101-42401-305	E		Technology		$ 7,187	4,021	1,356	2,326	2,530	2,857
			PSN Monthly eBill (20%)	$ 140						
			WB IT Solutions (10%)	$ 4,500						
			Civic Systems Support (22.24%)	$ 2,547						
101-42401-320	E		Communications (GENERAL)		$ 628	26	297	151	446	880
			Verizon - 10% CDD Phone	$ 52						
			Verizon - 100% Building Official Phone	$ 576						
101-42401-335	E		Auto Expense		$ 500	55	1,155	28	592	958
			10% from Admin	$ 500						
101-42401-351	E		Legal Notices Publishing		$ 50	50	-	552	66	53
101-42401-361	E		General Liability Ins		$ 300	270	351	279	352	738
101-42401-380	E		Utilities		$ -	-	-	-	1,271	991
101-42401-401	E		Maint & Repairs - Bldgs.		$ -	-	-	5	1,051	1,566
101-42401-405	E		Depreciation (GENERAL)		$ -	-	-	-	-	-
101-42401-433	E		Dues and Subscriptions		$ 265	-	-	-	-	-
			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**		**280,682**	**192,707**	**320,302**	**398,040**	**351,585**	**362,032**

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
42402			**CODE ENFORCEMENT**							
101-42402-100	E		Wages & Salaries General		$ -	7,509	7,260	6,675	32,077	25,870
101-42402-101	E		Part Time Salaries and Wages		$ -	-	-	-	-	6,692
101-42402-106	E		Wages & Salaries Admin		$ -	-	-	-	-	-
101-42402-120	E		Employer Contrib Ret General		$ -	1,138	1,110	996	5,169	5,002
101-42402-130	E		Employer Paid Ins General		$ -	1,307	593	1,230	3,486	2,708
101-42402-151	E		Worker s Comp Insurance		$ -	67	70	71	311	152
101-42402-200	E		Office Supplies (GENERAL)		$ -	50	200	121	30	90
101-42402-207	E		Computer Supplies		$ -	-	-	-	-	15
101-42402-208	E		Training and Instruction		$ -	-	250	0	61	-
101-42402-300	E		Professional Srvs (GENERAL)		$ -	1,000	2,600	2	1,332	858
101-42402-305	E		Technology		$ -	786	385	762	1,016	1,162
101-42402-320	E		Communications		$ -	26	1,023	562	538	354
101-42402-322	E		Postage		$ -	125	200	149	38	116
101-42402-335	E		Auto Expense		$ -	-	1,200	288	332	325
101-42402-351	E		Legal Notices Publishing		$ -	75	150	6	44	59
101-42402-361	E		General Liability Ins		$ -	300	337	312	317	392
101-42402-494	E		Property Management		$ -	-	-	221	-	-
101-42402-500	E		Capital Expenditures		$ -	-	-	-	1,113	-
42402		**TOTAL**	**CODE ENFORCEMENT**		**-**	**12,383**	**15,378**	**11,393**	**45,863**	**43,795**
42500			**CIVIL DEFENSE**							
101-42500-112	E		Contracted Services		$ 2,140	2,140	2,300	2,140	4,280	-
			Siren Maintenance	$ 2,140						
101-42500-220	E		General Supplies		$ -	-	-	-	-	-
42500		**TOTAL**	**CIVIL DEFENSE**		**2,140**	**2,140**	**2,300**	**2,140**	**4,280**	**-**
42700			**ANIMAL CONTROL**							
101-42700-112	E		Contracted Services		$ 3,000	3,000	4,600	3,000	1,440	3,705
101-42700-210	E		Operating Supplies (GENERAL)		$ -	-	180	70	124	-
101-42700-219	E		Disposal-Animal		$ 90	90	90	-	-	-
101-42700-300	E		Professional Srvs (GENERAL)		$ -	-	-	-	-	-
101-42700-322	E		Postage		$ -	-	-	-	-	-
101-42700-361	E		General Liability Ins		$ 5	1	4	1	3	17
101-42700-417	E		Uniform Rentals		$ -	-	-	-	-	-
42700		**TOTAL**	**ANIMAL CONTROL**		**3,095**	**3,091**	**4,874**	**3,071**	**1,568**	**3,722**

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
43010			**GENERAL CITY MAINTENANCE**							
101-43010-100	E		Wages & Salaries General		$ 25,322	24,092	23,330	19,148	17,493	19,542
101-43010-102	E		Full-Time Employees OT		$ -	-	-	-	12	(2)
101-43010-103	E		Health Stipend (HRA)		$ -	-	-	-	-	-
101-43010-113	E		Clothing Replacement		$ 40	50	45	34	43	27
101-43010-120	E		Employer Contrib Ret General		$ 3,836	3,650	3,534	2,793	2,609	2,882
101-43010-130	E		Employer Paid Ins General		$ 8,490	6,892	6,340	4,941	4,601	5,030
101-43010-142	E		Unemployment Comp Benefit Pymt		$ -	-	-	-	-	-
101-43010-151	E		Worker s Comp Insurance		$ 3,120	1,952	1,995	2,035	2,080	509
101-43010-208	E		Training and Instruction		$ 50	50	200	-	47	19
101-43010-212	E		Motor Fuels		$ -	-	-	-	-	-
101-43010-220	E		General Supplies		$ 450	450	500	458	493	426
101-43010-222	E		Gen l Operating Expense		$ 3,930	3,140	5,325	1,075	688	3,218
			Torch Gas	$ 200						
			Towel/Rug Service	$ 1,230						
			Parts/Oil/Supplies	$ 2,500						
101-43010-240	E		Small Tools and Minor Equip		$ 450	500	1,500	670	-	432
101-43010-300	E		Professional Srvs (GENERAL)		$ -	-	-	-	-	-
101-43010-303	E		Engineering Fees		$ -	-	-	-	-	-
101-43010-305	E		Technology		$ -	-	-	-	57	56
101-43010-320	E		Communications (GENERAL)		$ -	-	12	7	9	207
101-43010-351	E		Legal Notices Publishing		$ -	-	-	-	6	-
101-43010-361	E		General Liability Ins		$ 1,400	1,280	1,283	1,305	1,219	1,146
101-43010-380	E		Utilities		$ 10,700	11,970	11,949	10,091	11,290	11,259
101-43010-400	E		Ground Maintenance		$ -	350	-	-	360	-
101-43010-401	E		Maint & Repairs - Bldgs.		$ 3,000	3,380	2,400	2,482	1,833	2,222
			Garbarge/Recycling Services	$ 2,500						
			Miscellaneous	$ 500						
101-43010-404	E		Repairs/Maint Machinery/Equip		$ 460	370	500	420	343	335
			Annual Lift Inspection	$ 460						
101-43010-405	E		Depreciation (GENERAL)		$ -	-	-	-	-	-
101-43010-410	E		Rentals		$ -	-	675	-	-	35
101-43010-417	E		Uniform Rentals		$ 375	310	330	366	244	300
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**		**61,623**	**58,436**	**59,918**	**45,824**	**43,426**	**47,642**

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
43100			**HWYS, STREETS, & ROADS**							
101-43100-100	E		Wages & Salaries General		$ 129,965	123,650	119,731	130,298	117,247	120,594
101-43100-101	E		Part Time Salaries and Wages		$ 5,655	5,490	4,809	2,639	2,729	2,097
101-43100-102	E		Full-Time Employees OT		$ 20,000	20,000	17,000	11,701	24,030	15,713
101-43100-103	E		Health Stipend (HRA)		$ -	-	-	-	-	-
101-43100-105	E		Labor Credit - Work for Others		$ (1,000)	(1,750)	(1,750)	(525)	(638)	(1,725)
101-43100-112	E		Contracted Services		$ -	-	-	-	-	-
101-43100-113	E		Clothing Replacement		$ 200	250	175	173	219	188
101-43100-120	E		Employer Contrib Ret General		$ 23,576	22,595	21,443	20,830	20,931	20,284
101-43100-130	E		Employer Paid Ins General		$ 43,558	35,359	32,529	37,640	36,817	32,305
101-43100-142	E		Unemployment Comp Benefit Pymt		$ -	-	-	-	-	-
101-43100-151	E		Worker s Comp Insurance		$ 20,052	12,381	10,581	10,791	13,121	13,194
101-43100-208	E		Training and Instruction		$ 500	500	800	35	342	576
101-43100-212	E		Motor Fuels		$ 22,500	20,000	20,000	13,042	20,414	18,258
101-43100-220	E		General Supplies		$ 17,500	15,500	12,650	10,982	6,582	11,095
			Mosquito Spray - Promethium	$ 7,500						
			Miscellaneous	$ 10,000						
101-43100-226	E		Signs		$ 1,000	500	500	1,757	510	3,826
101-43100-229	E		Gravel		$ 3,500	3,500	7,800	4,306	6,912	7,733
101-43100-230	E		Salt/Sand		$ 50,000	50,000	58,000	37,047	57,435	45,695
101-43100-231	E		Street Maintenance		$ 9,625	9,700	11,000	8,026	9,172	10,008
			Special Assessments	$ 625						
			Street/Sidewalk Repair	$ 9,000						
101-43100-240	E		Small Tools and Minor Equip		$ 3,500	1,000	1,500	1,373	1,237	2,896
			Aux. Fuel Tank	$ 2,500						

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
101-43100-300	E		Professional Srvs (GENERAL)		$ 720	662	1,939	681	1,618	1,885
			Safety Training (12.5%)	$ 450						
			CDL Drug Testing (30%)	$ 270						
101-43100-303	E		Engineering Fees		$ 27,500	25,000	30,000	25,168	16,609	19,452
101-43100-305	E		Technology		$ 704	642	295	619	378	500
			Civic Systems Support (5.80%)	$ 664						
			Anti Spam Software	$ 40						
101-43100-320	E		Communications (GENERAL)		$ 2,162	2,240	2,622	2,505	2,598	2,902
			Verizon	$ 1,952						
			Landline Service	$ 200						
			Long Distance	$ 10						
101-43100-351	E		Legal Notices Publishing		$ 150	-	-	23	139	149
101-43100-361	E		General Liability Ins		$ 4,300	3,820	4,223	3,932	4,163	6,472
101-43100-380	E		Utilities		$ -	-	-	-	-	(1,092)
101-43100-400	E		Grounds Maintenance		$ 750	750	1,000	1,219	342	600
101-43100-401	E		Maint & Repairs - Bldgs.		$ 1,250	1,000	1,300	1,713	1,004	1,878
101-43100-404	E		Repairs/Maint Machinery/Equip		$ 30,000	28,000	32,000	16,546	25,350	41,813
101-43100-410	E		Rentals		$ 300	300	300	-	72	886
101-43100-417	E		Uniform Rentals		$ 2,500	1,750	1,507	2,281	1,553	1,413
101-43100-433	E		Dues and Subscriptions		$ 110	110	200	64	106	103
			APWA (25%)	$ 110						
101-43100-494	E		Property Management		$ -	-	-	-	-	-
101-43100-500	E		Capital Expenditures		$ -	-	-	-	24,426	15,680
101-43100-511	E		Land Acquisition		$ -	-	-	-	-	-
101-43100-531	E		Improvement-Land		$ -	-	-	-	-	-
43100		**TOTAL**	**HWYS, STREETS, & ROADS**		**420,577**	**382,949**	**392,154**	**344,865**	**395,418**	**395,378**

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
43160			**STREET LIGHTING**							
101-43160-303	E		Engineering Fees		$ -	-	-	-	-	-
101-43160-361	E		General Liability Ins		$ 700	-	-	4,032	-	-
101-43160-380	E		Utilities		$ 52,800	51,130	49,725	49,779	48,239	47,830
101-43160-500	E		Capital Expenditures		$ -	-	-	-	-	16,806
43160		**TOTAL**	**STREET LIGHTING**		**53,500**	**51,130**	**49,725**	**53,811**	**48,239**	**64,636**
43210			**SANITATION ADMINISTRATION**							
101-43210-100	E		Wages & Salaries General		$ 5,864	5,579	5,400	4,442	4,056	4,539
101-43210-101	E		Part Time Salaries and Wages		$ 9,944	9,655	7,900	7,997	7,592	6,293
101-43210-102	E		Full-Time Employees OT		$ 500	500	450	-	434	303
101-43210-103	E		Health Stipend (HRA)		$ -	-	-	-	-	-
101-43210-112	E		Contracted Services		$ -	-	-	-	-	-
101-43210-113	E		Clothing Replacement		$ 10	15	-	8	10	8
101-43210-120	E		Employer Contrib Ret General		$ 2,471	2,384	2,083	1,260	1,250	1,195
101-43210-130	E		Employer Paid Ins General		$ 1,960	1,592	1,465	1,144	1,358	1,348
101-43210-142	E		Unemployment Comp Benefit Pymt		$ -	-	-	-	-	-
101-43210-151	E		Worker s Comp Insurance		$ 1,766	1,168	1,040	1,061	392	108
101-43210-208	E		Training and Instruction		$ -	-	-	-	11	0
101-43210-212	E		Motor Fuels		$ 1,300	1,200	1,200	803	1,256	1,057
101-43210-220	E		General Supplies		$ -	-	-	2	13	-
101-43210-300	E		Professional Srvs (GENERAL)		$ 750	750	500	242	380	799
			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		$ 5	2	10	2	12	59
101-43210-400	E		Ground Maintenance		$ 2,000	2,000	3,500	6,044	270	1,993
			Compost Screening	$ 2,000						
101-43210-417	E		Uniform Rentals		$ 25	30	30	19	24	25
101-43210-500	E		Capital Expenditures		$ -	-	-	-	-	-
43210		**TOTAL**	**SANITATION ADMINISTRATION**		**26,596**	**24,875**	**23,578**	**23,023**	**17,060**	**17,725**

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
45300			**PARK,REC,CULTURE**							
101-45300-100	E		Wages & Salaries General		$ 155,446	145,092	136,907	143,637	128,082	135,459
101-45300-101	E		Part Time Salaries and Wages		$ 21,688	25,822	22,635	9,224	13,949	13,177
101-45300-102	E		Full-Time Employees OT		$ 1,250	1,250	-	2,217	1,726	1,192
101-45300-103	E		Health Stipend (HRA)		$ -	-	-	-	-	-
101-45300-112	E		Contracted Services		$ 8,320	7,670	7,329	6,270	5,425	6,850
			Janitorial Services	$ 1,760						
			Portable Restrooms	$ 6,560						
101-45300-113	E		Clothing Replacement		$ 100	130	125	92	117	99
101-45300-120	E		Employer Contrib Ret General		$ 26,901	25,999	24,243	22,297	20,425	21,202
101-45300-130	E		Employer Paid Ins General		$ 38,580	28,420	26,632	27,170	25,702	28,647
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		$ 18,335	11,373	11,145	11,366	11,319	3,151
101-45300-200	E		Office Supplies (GENERAL)		$ 1,600	1,100	1,500	743	1,086	1,351
			15% from Admin	$ 1,500						
			Miscellaneous	$ 100						
101-45300-202	E		Duplicating and copying supply		$ 1,155	510	540	825	569	505
			15% from Admin	$ 1,155						
101-45300-208	E		Training and Instruction		$ 1,750	1,750	1,850	325	1,107	1,916
			PW Tech Pesticide Licensing	$ 250						
			Professional Development	$ 1,500						
101-45300-210	E		Operating Supplies (GENERAL)		$ 2,000	2,000	2,600	1,739	1,816	2,148
101-45300-212	E		Motor Fuels		$ 2,400	2,300	2,300	1,405	2,198	1,848
101-45300-220	E		General Supplies		$ 2,500	3,000	4,000	3,420	1,458	2,465
101-45300-226	E		Signs		$ 750	500	800	1,453	210	402
101-45300-240	E		Small Tools and Minor Equip		$ 1,300	1,000	2,000	1,063	712	3,248
101-45300-300	E		Professional Srvs (GENERAL)		$ 750	692	1,721	900	1,138	1,137
			Safety Training (12.5%)	$ 450						
			Attorney	$ 300						
101-45300-303	E		Engineering Fees		$ 2,000	1,500	2,250	1,500	1,378	948
101-45300-305	E		Technology		$ 2,914	2,157	1,742	2,228	2,147	1,622
			WB IT Solutions (5%)	$ 2,250						
			Civic Systems Support (5.80%)	$ 664						
101-45300-320	E		Communications (GENERAL)		$ 2,041	1,808	2,513	2,620	2,063	2,446
			Verizon	$ 516						
			Landline Service	$ 1,500						
			Long Distance	$ 25						
101-45300-322	E		Postage			-	25	-	-	-

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
101-45300-340	E		Advertising		$ 2,000	1,250	4,200	2,876	1,736	3,055
101-45300-351	E		Legal Notices Publishing		$ 250	250	225	248	317	249
101-45300-361	E		General Liability Ins		$ 19,500	19,440	16,557	17,305	16,077	15,188
101-45300-380	E		Utilities		$ 18,200	17,590	18,552	17,129	16,595	14,621
101-45300-400	E		Ground Maintenance		$ 17,000	15,000	21,000	7,631	15,824	12,360
			Tree Planting	$ 5,000						
101-45300-401	E		Maint & Repairs - Bldgs.		$ 9,170	9,190	9,738	8,196	7,344	9,976
			Garbarge/Recycling Services	$ 3,460						
			Rug Service	$ 1,310						
			Fire Suppresion / Inspection Services	$ 1,400						
			Miscellaneous	$ 3,000						
101-45300-404	E		Repairs/Maint Machinery/Equip		$ 8,000	8,000	11,000	8,373	4,823	6,013
101-45300-410	E		Rentals		$ 500	100	150	1,536	-	-
101-45300-417	E		Uniform Rentals		$ 1,200	850	739	1,072	754	714
101-45300-433	E		Dues and Subscriptions		$ 2,199	2,199	1,679	849	1,440	1,428
			MFMA	$ 70						
			MRPA	$ 280						
			NRPA	$ 200						
			Storyblocks subscription (stock images)	$ 150						
			Amazon Prime	$ 199						
			Music License (ASCAP)	$ 190						
			MPCC	$ 400						
			Adobe Suite Annual Dues	$ 600						
			APWA (25%)	$ 110						
101-45300-437	E		Other Miscellaneous		$ 3,340	3,340	3,340	3,475	3,340	3,340
			C-I Bike/Walk Trail Agreement	$ 3,340						
101-45300-491	E		Recreation Program		$ 11,875	4,875	4,550	5,133	1,571	1,853
			City Rec programs	$ 9,000						
			Movies at ICC	$ 1,125						
			Misc Program Supplies	$ 1,750						
101-45300-494	E		Property Management		$ -	-	-	-	-	-
101-45300-497	E		SUMMER EVENTS		$ 6,400	6,000	7,500	6,108	3,851	4,710
			Fireworks	$ 6,400						
101-45300-498	E		Farmers Market		$ 2,200	3,000	3,000	2,084	2,088	2,178
101-45300-499	E		Street Dance		$ 16,150	16,150	16,150	10,556	14,686	14,438
101-45300-500	E		Capital Expenditures		$ -	-	-	-	6,833	44,823
101-45300-520	E		Buildings and Structures		$ -	-	-	-	-	-
45300		**TOTAL**	**PARK,REC,CULTURE**		**409,765**	**371,307**	**371,237**	**333,074**	**319,906**	**364,756**

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
47000			**DEBT SERVICE (GENERAL)**							
101-47000-300	E		Professional Srvs (GENERAL)		$ -	-	-	-	-	-
101-47000-700	E		Loss on MV of Land Held for Resale		$ -	-	-	-	-	107,237
47000		**TOTAL**	**DEBT SERVICE (GENERAL)**		**-**	**-**	**-**	**-**	**-**	**107,237**
49000			**TRANSFERS**							
101-49000-700	E		Transfers (GENERAL)		$ -	-	-	-	-	257,652
101-49000-720	E		Operating Transfers		$ 110,765	113,944	167,563	-	152,284	12,705
			Water - Hotel Project - End 2028	$ 28,330						
			Sewer - Hotel Project - End 2028	$ 56,670						
			Liquor - 2018 Imp. - End 2029	$ 25,765						
49000		**TOTAL**	**TRANSFERS**		**110,765**	**113,944**	**167,563**	**-**	**152,284**	**270,357**
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		$ 410	420	-	272	264	256
			General Liability Ins	$ 310						
			Janitorial Services	$ 100						
101-49110-437	E		Other Miscellaneous			-	-	350,531	-	-
101-49110-490	E		Donations-Organizations			-	-	-	-	-
101-49110-604	E		TIF-Pay as You Go		$ 16,200	13,432	24,066	12,380	-	6,191
			Hotel Project - Tax Abatement	$ 16,200						
101-49110-612	E		Interest Expense		$ -	-	1,000	-	341	962
101-49110-615	E		Business Subsidy		$ -	-	-	-	-	850,000
101-49110-700	E		Transfers (GENERAL)		$ -	-	-	-	123,624	119,840
101-49110-730	E		Designated Reserve		$ -	-	75,000	-	-	-
49110		**TOTAL**	**MISCELLANEOUS**		**16,610**	**13,852**	**100,066**	**363,183**	**124,229**	**977,249**
101		**TOTAL**	**GENERAL FUND EXPENDITURES**		**4,362,760**	**4,018,488**	**3,982,501**	**4,027,252**	**4,008,386**	**4,707,748**
101		**NET INC**	**NET INCOME / (LOSS)**		**(83,168)**	**(1)**	**(49,725)**	**251,114**	**(299,451)**	**(671,101)**

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
108			**ECONOMIC DEVELOPMENT AUTHORTY**							
108-31000	R		Property Taxes		$ 98,038	86,201	79,802	79,802	62,565	56,327
108-31410	R		Lodging Tax		$ -	-	-	-	-	-
108-33601	R		Regional Grants		$ -	-	-	-	-	-
108-33621	R		Cable Franchise Fee		$ 6,660	7,090	6,883	6,535	20,031	20,654
108-34110	R		Land Rent		$ 6,000	6,000	6,500	5,965	6,000	6,452
108-34901	R		Assignment&Assumption Agreemen		$ -	-	-	-	-	-
108-36200	R		Miscellaneous Revenues		$ -	-	-	-	-	-
108-36201	R		Refunds & Reimbursements		$ 500	-	-	377	4	20,023
108-36210	R		Interest Earnings		$ 250	726	500	2,407	2,973	470
108-36220	R		Farmers Market		$ -	-	2,300	2,210	2,563	2,229
108-36225	R		Street Dance		$ -	-	5,000	4,025	5,225	5,128
108-36230	R		Contributions and Donations		$ -	-	-	-	-	-
108-39102	R		Sale of Property		$ -	-	-	1	-	-
108-39203	R		Transfer from Other Fund		$ -	-	-	-	87,124	92,340
108		**TOTAL**	**EDA REVENUES**		**111,448**	**100,017**	**100,985**	**101,322**	**186,485**	**203,623**

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
108			**ECONOMIC DEVELOPMENT AUTHORTY**							
108-46500-100	E		Wages & Salaries General		$ 45,202	42,811	40,186	39,530	27,625	75,330
108-46500-101	E		Part Time Salaries and Wages		$ 2,450	2,450	2,800	-	2,213	3,403
108-46500-103	E		Health Stipend (HRA)			-	-	-	-	-
108-46500-112	E		Contracted Services			-	-	-	-	-
108-46500-120	E		Employer Contrib Ret General		$ 6,578	6,403	6,308	5,611	4,109	10,378
108-46500-130	E		Employer Paid Ins General		$ 10,566	8,724	2,960	8,511	1,309	16,630
108-46500-142	E		Unemployment Comp Benefit Pymt			-	-	9	-	-
108-46500-151	E		Worker s Comp Insurance		$ 568	352	350	357	793	529
108-46500-200	E		Office Supplies (GENERAL)		$ 1,500	1,000	1,200	737	822	447
			15% from Admin	$ 1,500						
108-46500-202	E		Duplicating and copying supply		$ 1,155	510	540	817	541	492
			15% from Admin	$ 1,155						
108-46500-208	E		Training and Instruction		$ 2,450	2,450	2,450	2,404	853	676
			EDAM Conference	$ 850						
			Professional Development	$ 1,600						
108-46500-300	E		Professional Srvs (GENERAL)		$ 10,000	10,000	6,500	8,465	768	7,784
			Attorney	$ 5,000						
			TIF/Tax Abatement Consultant	$ 5,000						
108-46500-303	E		Engineering Fees		$ 5,000	500	600	9,091	213	2,298
108-46500-305	E		Technology		$ 4,694	3,562	3,103	2,635	1,663	1,706
			WB IT Solutions (5%)	$ 2,250						
			Laserfiche Support (20%)	$ 1,294						
			Civic Plus Support (20%)	$ 486						
			Civic Systems Support (5.80%)	$ 664						
108-46500-320	E		Communications (GENERAL)		$ 636	563	989	1,222	524	1,079
			Verizon - 40% CDD Phone	$ 206						
			Landline Service	$ 100						
			City Hall Phone System Maint. (10%)	$ 330						

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
108-46500-335	E		Auto Expense		$ -	-	-	-	-	-
108-46500-351	E		Legal Notices Publishing		$ 500	250	100	534	105	494
108-46500-361	E		General Liability Ins		$ 10	20	89	21	111	573
108-46500-380	E		Utilities		$ 2,300	1,460	1,401	2,133	1,380	1,352
108-46500-401	E		Maint & Repairs - Bldgs.		$ 435	690	-	-	-	-
			Janitorial Services	$ 435						
108-46500-433	E		Dues and Subscriptions		$ 898	1,648	1,145	1,145	1,145	1,145
			EDAM Membership	$ 295						
			North 65 Chamber of Commerce	$ 503						
			Intl Council of Shopping Centers	$ 100						
108-46500-437	E		Other Miscellaneous		$ -	-	-	-	-	-
108-46500-494	E		Property Management		$ -	-	-	-	-	-
108-46500-495	E		Marketing		$ 6,025	5,225	7,750	5,856	7,900	5,458
			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		$ -	-	-	-	-	196
108-46500-531	E		Improvement-Land		$ -	-	-	-	-	-
108-46500-602	E		Loan Payment		$ -	-	-	-	-	-
108-46500-700	E		Transfers (GENERAL)		$ 10,481	136,400	19,150	19,150	19,150	19,150
108		**TOTAL**	**EDA EXPENDITURES**		**111,448**	**225,018**	**97,621**	**108,227**	**71,225**	**149,117**
108		**NET INCOME / (LOSS)**			**0**	**(125,001)**	**3,364**	**(6,905)**	**115,261**	**54,506**

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
601			**WATER FUND**							
601-33400	R		State Grants and Aids			-	-	-	-	-
601-33439	R		PERA Pension Other Revenue			-	-	277	206	779
601-34115	R		Lease Revenue			-	-	-	-	-
601-34400	R		Collector Street Fee			-	-	-	-	-
601-35107	R		NSF Fines		$ 500	500	-	60	420	870
601-36100	R		Special Assessments			-	800	29	15	796
601-36200	R		Miscellaneous Revenues		$ 7,500	7,000	-	195	7,022	7,755
601-36201	R		Refunds & Reimbursements		$ 500	500	-	1,147	491	679
601-36203	R		Loan Proceeds			-	-	-	-	-
601-36210	R		Interest Earnings			15,000	17,000	39,525	66,496	20,177
601-36261	R		Contributions - Developer			-	-	637,500	-	-
601-36262	R		Contributions - Other Funds			-	-	-	-	261,542
601-37100	R		Water Sales		$ 1,209,832	1,244,220	1,046,670	1,212,666	1,042,835	972,565
601-37151	R		Water Access Charge (WAC)		$ 200,000	225,000	99,298	288,773	214,190	230,867
601-37152	R		Water Reconnection Chg		$ 8,000	8,000	10,000	1,400	8,030	7,850
601-37153	R		Misc. Charges			-	-	-	-	-
601-37154	R		Water Meter Upgrade Fee			-	-	-	-	-
601-37160	R		Water Penalty		$ 28,632	25,000	-	4,076	26,661	25,150
601-37228	R		Utility Trunk Fee		$ 20,500	20,000	-	41,850	26,089	22,050
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		$ 28,330	29,919	29,920	-	-	1,590
			General Fund - Hotel Project - End 2028	$ 28,330						
601-39999	R		Prior Period Adjustment			-	-	-	-	(18,141)
601		**TOTAL**	**WATER FUND REVENUES**		**1,503,794**	**1,575,139**	**1,203,688**	**2,227,497**	**1,392,456**	**1,534,530**

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
601			**WATER FUND**							
601-49400-100	E		Wages & Salaries General		$ 137,871	130,958	125,909	108,012	105,749	110,248
601-49400-101	E		PT Salaries & Wages			-	2,600	-	-	-
601-49400-102	E		Full-Time Employees OT		$ 13,000	13,000	11,000	12,786	13,092	11,814
601-49400-103	E		Health Stipend (HRA)			-	-	-	-	-
601-49400-105	E		Labor Credit - Work for Others			-	-	-	-	-
601-49400-108	E		Wages & Salaries Admin		$ 61,195	57,362	59,984	59,931	38,525	35,793
601-49400-112	E		Contracted Services		$ 24,530	22,783	20,400	4,742	14,807	11,176
			Leaks/Breaks/Repairs	$ 15,000						
			Generator Service Agreement	$ 2,530						
			Backflow Testing	$ 4,000						
			City Code Update (30%)	$ 3,000						
601-49400-113	E		Clothing Replacement		$ 200	225	175	152	191	121
601-49400-114	E		Crime Prevention		$ -	-	-	-	-	-
601-49400-120	E		Employer Contrib Ret General		$ 22,939	21,892	20,824	18,433	16,209	18,224
601-49400-128	E		Employer Contrib Ret Admin		$ 9,300	8,719	9,116	7,783	7,022	5,223
601-49400-129	E		Pension Expense		$ -	-	-	7,678	(7,351)	(14,018)
601-49400-130	E		Employer Paid Ins General		$ 41,273	34,071	31,597	28,971	28,012	28,968
601-49400-138	E		Employer Paid Ins Admin		$ 15,225	13,382	12,330	10,757	10,435	9,673
601-49400-142	E		Unemployment Comp Benefit Pymt		$ -	-	-	79	-	-
601-49400-150	E		OPEB Expense		$ -	-	-	(2,420)	3,926	7,069
601-49400-151	E		Worker s Comp Insurance		$ 16,074	10,750	9,707	9,900	9,812	3,705
601-49400-208	E		Training and Instruction		$ 2,900	2,900	2,897	2,041	1,665	2,113
			Training and Instruction	$ 2,500						
			Civic Systems Symposium - Util. Clerk	$ 400						
601-49400-211	E		S/W Billing Supplies		$ 2,295	1,575	1,743	904	2,269	1,026
601-49400-212	E		Motor Fuels		$ 3,500	3,500	3,110	2,235	3,736	2,678
601-49400-220	E		General Supplies		$ 9,500	10,000	10,000	9,653	6,060	11,268
601-49400-221	E		Chemicals		$ 30,000	29,000	18,000	38,452	22,193	23,477
601-49400-232	E		Water Meters		$ 50,000	30,000	44,000	49,108	21,417	28,045
601-49400-240	E		Small Tools and Minor Equip		$ 1,500	1,000	1,750	1,171	571	1,768
601-49400-300	E		Professional Srvs (GENERAL)		$ 2,070	2,012	3,546	608	2,011	1,469
			Safety Training (12.5%)	$ 450						
			City Attorney	$ 1,000						
			CDL Drug Testing (30%)	$ 270						
			Continuing Disclosure Report	$ 350						

Acct Number	Type		Title / Detail			2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
601-49400-301	E		Auditing and Acct g Services			$ 5,000	4,385	4,384	4,172	3,175	3,618
			Annual Financial Audit (12.5%)	$	4,375						
			AUP (Agreed Upon Procedures)	$	625						
601-49400-303	E		Engineering Fees			$ 5,000	10,000	15,000	1,377	4,764	3,444
601-49400-305	E		Technology			$ 8,235	6,281	5,456	5,359	4,477	4,397
			PSN Monthly eBill (35%)	$	240						
			Civic Systems Support (14.63%)	$	1,675						
			Laserfiche Support (20%)	$	1,294						
			Civic Plus Support (20%)	$	486						
			WB IT Solutions (10%)	$	4,500						
			Anti Spam Software	$	40						
601-49400-320	E		Communications (GENERAL)			$ 3,500	3,554	3,801	3,556	3,595	3,869
			Landline Service	$	1,280						
			Long Distance	$	10						
			Verizon	$	2,210						
601-49400-322	E		Postage			$ 5,000	5,500	4,532	3,636	5,019	4,229
601-49400-351	E		Legal Notices Publishing			$ 350	300	300	378	253	437
601-49400-361	E		General Liability Ins			$ 11,400	10,340	11,025	10,608	10,876	17,043
601-49400-380	E		Utilities			$ 64,600	56,410	60,520	60,968	53,217	51,535
601-49400-400	E		Ground Maintenance			$ 500	500	1,000	18	-	177
601-49400-401	E		Maint & Repairs - Bldgs.			$ 5,500	5,000	5,530	2,557	4,383	3,003
			Well 3 & Water Tower Doors	$	2,500						
601-49400-404	E		Repairs/Maint Machinery/Equip			$ 11,000	16,500	15,000	12,700	8,587	11,647
			Auto Expense (20% From Admin)	$	1,000						
			Miscellaneous	$	10,000						
601-49400-405	E		Depreciation (GENERAL)			$ 405,000	400,000	400,000	402,078	399,782	388,042
601-49400-410	E		Rentals			$ -	-	-	-	38	-
601-49400-415	E		Other Equipment Rentals			$ -	-	-	-	-	-
601-49400-417	E		Uniform Rentals			$ 1,500	1,200	1,174	1,402	950	1,062
601-49400-433	E		Dues and Subscriptions			$ 4,370	4,370	3,470	3,887	3,831	3,711
			Gopher State One-Call Locates	$	1,600						
			American Water Works Assocation	$	210						
			WTF Hazardous Chemical	$	25						
			Annual Water Use Report	$	2,300						
			MN Rurual Water Assn (50%)	$	125						
			APWA (25%)	$	110						

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
601-49400-437	E		Other Miscellaneous		$ 625	500	450	518	479	428
			Railroad Pipeline Permit	$ 625						
601-49400-438	E		Bank Charges		$ -	-	-	-	-	-
601-49400-492	E		Testing-Waste/Water		$ 2,000	2,000	2,000	1,025	1,134	1,471
601-49400-494	E		Property Management		$ -	-	-	-	-	-
601-49400-500	E		Capital Expenditures		$ 628,920	480,190	24,320	5,555	10,848	10,722
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		$ 434,000	423,000	408,000	-	398,000	383,000
			2007 GO Revenue Note, PFA	$ 58,000						
			2008 GO Revenue Note, PFA	$ 281,000						
			2010A GO Utility Revenue Bonds - Water	$ 25,000						
			2011 GO Water Revenue Bonds, PFA	$ 35,000						
			2013A GO Refunding - Water	$ 35,000						
601-49400-610	E		Interest			-	-	-	-	-
601-49400-611	E		Bond Interest		$ 87,819	99,553	110,787	107,305	118,748	128,629
			2007 GO Revenue Note, PFA	$ 7,995						
			2008 GO Revenue Note, PFA	$ 65,557						
			2010A GO Utility Revenue Bonds - Water	$ 2,725						
			2011 GO Water Revenue Bonds, PFA	$ 5,672						
			2013A GO Refunding - Water	$ 5,870						
601-49400-620	E		Fiscal Agent s Fees		$ 685	685	684	687	685	683
601-49400-621	E		Bond Discount		$ -	-	-	-	-	-
601-49400-630	E		Amortization of Bond Discount		$ -	-	-	-	-	-
601-49400-700	E		Transfers (GENERAL)		$ 4,564	4,429	4,534	4,534	4,333	4,333
			2011A GO Improvement Bonds (930)	$ 4,564						
601-49400-701	E		Equipment/Bldg Payments			-	-	-	-	-
601-49400-710	E		Transfer Debt from Government			-	-	-	-	-
601-49400-720	E		Operating Transfers		$ 58,278	40,000	-	-	-	338,714
			Contribution to General Fund (920) Capital Purchases	$ 58,278						
601		**TOTAL**	**WATER FUND EXPENDITURES**		**2,191,218**	**1,967,826**	**1,470,655**	**1,003,294**	**1,337,527**	**1,664,037**
601		**NET INCOME / (LOSS)**			**(687,424)**	**(392,687)**	**(266,967)**	**1,224,203**	**54,929**	**(129,507)**
601		**NET CASH FLOW / (LOSS)**			**(282,424)**	**7,313**	**133,033**	**1,631,539**	**451,286**	**251,586**

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
602			**SEWER FUND**							
602-33400	R		State Grants and Aids		$ -	-	-	-	-	-
602-33439	R		PERA Pension Other Revenue		$ -	-	-	348	258	989
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		$ -	-	-	6	2	(3,660)
602-36200	R		Miscellaneous Revenues		$ -	-	-	-	-	-
602-36201	R		Refunds & Reimbursements		$ 1,600	1,600	1,600	1,549	1,660	757
602-36210	R		Interest Earnings		$ 15,000	25,000	40,000	60,218	103,189	23,367
602-36261	R		Contributions - Developer		$ -	-	-	510,000	-	-
602-36262	R		Contributions - Other Funds		$ -	-	-	-	-	-
602-37153	R		Misc. Charges		$ -	-	-	-	-	-
602-37200	R		Sewer Sales		$ 1,354,659	1,575,000	1,275,878	1,484,500	1,376,571	1,222,029
602-37228	R		Utility Trunk Fee		$ 25,100	20,000	-	51,150	40,887	26,950
602-37251	R		Sewer Access Charge (SAC)		$ 276,800	300,000	168,950	359,090	272,131	286,650
602-37252	R		Sewer Reconnection Chg		$ -	-	-	-	-	-
602-37260	R		Swr Penalty		$ 6,000	5,750	-	1,059	5,724	5,778
602-37843	R		Bank Charges		$ -	-	-	-	-	-
602-39102	R		Sale of Property		$ -	-	-	-	-	-
602-39200	R		Interfund Operating Transfers		$ -	-	-	-	-	-
602-39201	R		Transfer from General Fund		$ 56,670	58,259	58,260	-	-	11,115
			Sewer - Hotel Project - End 2028	$ 56,670						
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)	(24,149)
602		**TOTAL**	**SEWER FUND REVENUES**		**1,735,829**	**1,985,609**	**1,544,688**	**2,467,919**	**1,907,470**	**1,549,827**

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
602			**SEWER FUND**							
602-49450-100	E		Wages & Salaries General		$ 182,209	173,142	166,758	141,775	138,569	145,077
602-49450-101	E		PT Salaries & Wages		$ -	-	2,600	-	-	-
602-49450-102	E		Full-Time Employees OT		$ 13,000	13,000	11,000	11,883	12,456	11,709
602-49450-103	E		Health Stipend (HRA)		$ -	-	-	-	-	-
602-49450-105	E		Labor Credit - Work for Others		$ -	-	-	-	-	-
602-49450-108	E		Wages & Salaries Admin		$ 61,195	57,362	59,984	58,781	46,773	43,622
602-49450-112	E		Contracted Services		$ 7,800	6,053	5,950	4,544	4,177	4,771
			Leaks/Breaks/Repairs	$ 1,500						
			Generator Service Agreement	$ 2,300						
			WWTP Meter Calibration	$ 1,000						
			City Code Update (30%)	$ 3,000						
602-49450-113	E		Clothing Replacement		$ 275	300	175	211	266	168
602-49450-120	E		Employer Contrib Ret General		$ 29,657	28,283	27,013	23,179	20,398	23,135
602-49450-128	E		Employer Contrib Ret Admin		$ 9,300	8,719	9,116	7,783	8,850	6,376
602-49450-129	E		Pension Expense		$ -	-	-	9,567	(10,678)	(21,860)
602-49450-130	E		Employer Paid Ins General		$ 56,137	46,137	42,696	37,965	36,216	37,656
602-49450-138	E		Employer Paid Ins Admin		$ 15,225	13,382	12,330	10,758	11,702	11,017
602-49450-142	E		Unemployment Comp Benefit Pymt		$ -	-	-	79	-	-
602-49450-150	E		OPEB Expense		$ -	-	-	(3,549)	4,559	7,606
602-49450-151	E		Worker s Comp Insurance		$ 21,723	14,167	13,198	13,460	11,518	5,019
602-49450-208	E		Training and Instruction		$ 3,650	3,650	3,805	1,158	1,315	3,241
			Training and Instruction	$ 3,250						
			Civic Systems Symposium - Util. Clerk	$ 400						
602-49450-211	E		S/W Billing Supplies		$ 2,295	1,575	1,743	904	2,269	1,026
602-49450-212	E		Motor Fuels		$ 3,500	3,500	3,110	2,035	2,806	2,414
602-49450-220	E		General Supplies		$ 4,500	6,000	6,500	4,310	4,163	3,891
602-49450-221	E		Chemicals		$ 60,000	70,000	100,000	47,425	43,694	44,879
602-49450-240	E		Small Tools and Minor Equip		$ 1,750	1,000	1,750	1,667	776	1,328
602-49450-260	E		Hauling		$ -	-	-	-	-	-

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
602-49450-300	E		Professional Srvs (GENERAL)		$ 2,070	1,668	2,187	1,076	2,383	1,779
			Safety Training (12.5%)	$ 450						
			City Attorney	$ 500						
			CDL Drug Testing (30%)	$ 270						
			Continuing Disclosure Report	$ 850						
602-49450-301	E		Auditing and Acct g Services		$ 5,000	4,385	4,384	4,172	3,175	3,618
			Annual Financial Audit (12.5%)	$ 4,375						
			AUP (Agreed Upon Procedures)	$ 625						
602-49450-303	E		Engineering Fees		$ 8,500	6,500	3,500	7,971	6,997	4,499
602-49450-305	E		Technology		$ 8,235	6,281	5,456	5,359	4,534	4,453
			PSN Monthly eBill (35%)	$ 240						
			Civic Systems Support (14.63%)	$ 1,675						
			Laserfiche Support (20%)	$ 1,294						
			Civic Plus Support (20%)	$ 486						
			WB IT Solutions (10%)	$ 4,500						
			Anti Spam Software	$ 40						
602-49450-320	E		Communications (GENERAL)		$ 3,270	3,104	3,396	3,120	3,180	3,460
			Landline Service	$ 1,050						
			Long Distance	$ 10						
			Verizon	$ 2,210						
602-49450-322	E		Postage		$ 5,000	5,500	4,532	3,573	5,019	4,226
602-49450-351	E		Legal Notices Publishing		$ 250	150	150	390	150	179
602-49450-361	E		General Liability Ins		$ 23,900	21,560	20,448	21,933	19,382	16,746
602-49450-380	E		Utilities		$ 260,400	254,000	223,590	245,701	239,625	99,106
602-49450-400	E		Ground Maintenance		$ 500	1,000	1,000	-	-	-
602-49450-401	E		Maint & Repairs - Bldgs.		$ 5,100	5,000	5,000	3,044	3,572	2,581
			Garbarge/Recycling Services	$ 1,590						
			Miscellaneous	$ 3,510						
602-49450-404	E		Repairs/Maint Machinery/Equip		$ 30,000	20,000	20,000	37,395	34,649	19,519
			Auto Expense (20% From Admin)	$ 1,000						
			Miscellaneous	$ 29,000						
602-49450-405	E		Depreciation (GENERAL)		$ 575,000	565,000	490,000	571,025	564,320	483,077
602-49450-410	E		Rentals		$ -	-	-	-	-	665
602-49450-415	E		Other Equipment Rentals		$ -	-	-	-	-	-
602-49450-417	E		Uniform Rentals		$ 1,750	1,600	1,560	1,949	1,370	1,432

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
602-49450-433	E		Dues and Subscriptions		$ 1,735	1,735	1,875	1,689	1,706	1,703
			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		$ 5,000	6,000	8,000	3,947	4,150	3,710
602-49450-494	E		Property Management		$ -	-	-	-	-	-
602-49450-500	E		Capital Expenditures		$ 800	38,100	424,830	15,649	6,049	21,259
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		$ 375,000	365,000	355,000	-	260,000	428,889
			2010A GO Utility Revenue Bonds - Sewer	$ 40,000						
			2014B GO Bonds - Sewer portion	$ 105,000						
			2016A GO Sewer Revenue Bonds, PFA	$ 230,000						
602-49450-611	E		Bond Interest		$ 51,973	59,561	66,708	66,124	72,040	11,833
			2010A GO Utility Revenue Bonds - Sewer	$ 4,360						
			2014B GO Bonds - Sewer portion	$ 8,713						
			2016A GO Sewer Revenue Bonds, PFA	$ 38,900						
602-49450-620	E		Fiscal Agent s Fees		$ 300	802	802	303	305	802
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	36,273	36,273	39,190	34,668
			2011A GO Improvement Bonds (930)	$ 36,486						
602-49450-710	E		Transfer Debt from Government			-	-	-	-	-
602-49450-720	E		Operating Transfers		$ 58,278	35,000	-	-	-	230,039
			Contribution to General Fund (920) Capital Purchases	$ 58,278						
602		**TOTAL**	**SEWER FUND EXPENDITURES**		**1,924,744**	**1,877,629**	**2,140,401**	**1,398,612**	**1,605,614**	**1,703,299**
602		**NET INCOME / (LOSS)**			**(188,915)**	**107,980**	**(595,713)**	**1,069,307**	**301,856**	**(153,473)**
602		**NET CASH FLOW / (LOSS)**			**380,067**	**666,962**	**(111,731)**	**1,640,332**	**746,993**	**333,481**

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 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		$ -	-	-	91	86	233
603-36100	R		Special Assessments		$ -	-	-	72	40	2,238
603-36200	R		Miscellaneous Revenues		$ -	750	-	-	746	3,056
603-36201	R		Refunds & Reimbursements		$ 50	50	-	26	15	31
603-36210	R		Interest Earnings		$ 1,000	1,000	1,500	7,164	12,012	5,278
603-36262	R		Contributions - Other Funds		$ -	-	-	-	-	-
603-37300	R		Stormwater Sales		$ 402,000	382,600	339,303	367,688	347,823	322,367
603-37360	R		Stormwater Penalty		$ 1,750	1,750	-	279	1,670	1,731
603-39999	R		Prior Period Adjustment		$ -	-	-	-	-	(4,001)
603		**TOTAL**	**STORM WATER FUND REVENUES**		**404,800**	**386,150**	**340,803**	**375,320**	**362,392**	**330,933**

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
603			**STORM WATER FUND**							
603-49500-100	E		Wages & Salaries General		$ 31,787	30,195	47,405	40,777	44,380	33,986
603-49500-102	E		Full-Time Employees OT		$ 1,000	1,000	1,000	-	885	1,188
603-49500-108	E		Wages & Salaries Admin		$ -	-	-	-	-	-
603-49500-112	E		Contracted Services		$ 1,000	418	250	-	-	363
			City Code Update (10%)	$ 1,000						
603-49500-113	E		Clothing Replacement		$ 50	50	50	35	45	52
603-49500-120	E		Employer Contrib Ret General		$ 4,986	4,744	7,352	6,075	6,947	5,445
603-49500-128	E		Employer Contrib Ret Admin		$ -	-	-	-	-	-
603-49500-129	E		Pension Expense		$ -	-	-	(6,435)	9,993	3,001
603-49500-130	E		Employer Paid Ins General		$ 9,559	7,885	7,310	9,937	9,627	7,720
603-49500-138	E		Employer Paid Ins Admin		$ -	-	-	-	-	-
603-49500-150	E		OPEB Expense		$ -	-	-	(613)	2,260	1,035
603-49500-151	E		Worker s Comp Insurance		$ 3,335	2,179	2,275	2,320	4,499	785
603-49500-208	E		Training and Instruction		$ 1,900	1,900	1,085	478	414	573
			Civic Systems Symposium - Util. Clerk	$ 100						
			Sweeper/Vac Training	$ 1,800						
603-49500-211	E		S/W Billing Supplies		$ 510	350	387	206	504	293
603-49500-212	E		Motor Fuels		$ 1,500	1,400	1,333	1,003	1,570	1,320
603-49500-220	E		General Supplies		$ 1,000	400	400	395	414	4,067
603-49500-230	E		Salt/Sand		$ 4,000	4,300	5,500	181	3,293	3,884
603-49500-231	E		Street Maintenance		$ -	-	-	-	-	-
603-49500-240	E		Small Tools and Minor Equip		$ 1,000	700	800	728	263	966
603-49500-300	E		Professional Srvs (GENERAL)		$ 5,815	18,064	12,250	4,199	11,102	11,025
			City Attorney	$ 500						
			MS4 Stormwater Permit Application	$ -						
			Engineering - MS4 Assistance	$ 5,000						
			CDL Drug Testing (10%)	$ 90						
			Safety Training (6.25%)	$ 225						

Acct Number	Type		Title / Detail			2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
603-49500-301	E		Auditing and Acct g Services			$ 5,000	4,385	4,384	4,172	3,175	3,618
			Annual Financial Audit (12.5%)	$	4,375						
			AUP (Agreed Upon Procedures)	$	625						
603-49500-303	E		Engineering Fees			$ 10,000	20,000	35,000	8,098	7,509	26,815
603-49500-305	E		Technology			$ 1,017	924	560	894	373	506
			PSN Monthly eBill (10%)	$	70						
			Civic Systems Support (7.92%)	$	907						
			Anti Spam Software	$	40						
603-49500-322	E		Postage			$ 1,100	1,220	996	794	1,152	943
603-49500-351	E		Legal Notices Publishing			$ 250	200	200	-	173	667
603-49500-361	E		General Liability Ins			$ 300	260	346	273	374	797
603-49500-380	E		Utilities			$ 4,900	4,710	4,321	4,648	4,444	4,074
603-49500-400	E		Ground Maintenance			$ 5,000	10,000	15,000	-	570	7,523
603-49500-404	E		Repairs/Maint Machinery/Equip			$ 6,500	5,900	5,330	8,662	7,390	4,479
603-49500-405	E		Depreciation (GENERAL)			$ 70,000	41,000	45,000	62,905	41,000	40,999
603-49500-410	E		Rentals			$ -	-	1,000	-	-	-
603-49500-417	E		Uniform Rentals			$ 325	300	250	303	270	236
603-49500-433	E		Dues and Subscriptions			$ 1,100	1,100	1,040	704	636	618
			MS4 Stormwater Permit	$	400						
			MCSC Membership	$	700						
603-49500-437	E		Other Miscellaneous			$ -	-	-	-	-	-
603-49500-495	E		Rain Garden			$ 5,000	5,000	-	-	-	-
603-49500-500	E		Capital Expenditures			$ 33,264	223,100	135,550	3,602	6,083	1,303
603-49500-530	E		ImprovementsOtherThanBldgs			$ -	-	-	-	-	-
603-49500-700	E		Transfers (GENERAL)			$ -	65,000	-	-	-	-
			Contribution to General Fund (920) Capital Purchases	$	-						
603		**TOTAL**	**STORM WATER FUND EXPENDITURES**			**211,198**	**456,684**	**336,374**	**154,339**	**169,345**	**168,281**
603		**NET INCOME / (LOSS)**				**193,602**	**(70,534)**	**4,429**	**220,980**	**193,047**	**162,652**
603		**NET CASH FLOW / (LOSS)**				**263,602**	**(29,534)**	**49,429**	**276,837**	**246,300**	**207,687**

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 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		$ -	-	-	561	420	1,312
609-34101	R		Rent Revenue		$ -	-	-	-	-	-
609-36200	R		Miscellaneous Revenues		$ -	-	-	243	40	-
609-36201	R		Refunds & Reimbursements		$ -	-	-	249	297	(20)
609-36202	R		Loan Payments		$ -	-	-	-	-	-
609-36210	R		Interest Earnings		$ 4,000	4,000	6,000	8,812	12,475	6,087
609-36230	R		Contributions and Donations			-	-	-	-	-
609-37811	R		Liquor Sales -Off Sale		$ 1,422,635	1,029,670	975,904	1,282,972	1,004,560	959,181
609-37812	R		Beer Sales -Off Sale		$ 2,256,636	1,669,770	1,538,361	2,088,277	1,629,040	1,511,999
609-37813	R		Wine Sales -Off Sale		$ 428,722	302,990	302,147	381,693	295,602	296,969
609-37815	R		Other Merchandise -Off Sale		$ 230,931	167,810	162,136	202,184	163,716	159,358
609-37816	R		Ice Sales		$ 21,865	17,600	19,436	22,441	17,172	19,103
609-37840	R		Cash Over - (Short)		$ -	-	-	-	-	-
609-37841	R		Refunds		$ (4,500)	(4,000)	(3,820)	(2,300)	(3,320)	(3,750)
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	79,384	-	-	-
609-39999	R		Prior Period Adjustment		$ -	-	-	-	-	(23,016)
609		**TOTAL**	**MUNICIPAL LIQUOR FUND REVENUES**		**4,386,054**	**3,213,605**	**3,079,548**	**3,985,132**	**3,120,004**	**2,927,223**

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
609			**MUNICIPAL LIQUOR FUND**							
609-49750-100	E		Wages & Salaries General		$ 223,654	214,599	203,387	168,390	200,267	169,246
609-49750-101	E		Part Time Salaries and Wages		$ 52,852	51,435	43,782	73,255	35,744	39,470
609-49750-102	E		Full-Time Employees OT		$ -	-	-	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		$ 50,362	47,151	50,349	48,788	41,165	37,905
609-49750-112	E		Contracted Services		$ -	-	7,700	7,684	-	-
609-49750-120	E		Employer Contrib Ret General		$ 41,891	40,304	37,446	37,470	34,024	30,676
609-49750-128	E		Employer Contrib Ret Admin		$ 7,658	7,172	7,656	6,462	5,698	5,568
609-49750-129	E		Pension Expense		$ -	-	-	9,600	23,606	(12,349)
609-49750-130	E		Employer Paid Ins General		$ 59,793	51,807	47,821	48,797	49,227	37,825
609-49750-138	E		Employer Paid Ins Admin		$ 10,311	9,123	8,399	6,843	6,811	7,320
609-49750-142	E		Unemployment Comp Benefit Pymt		$ -	-	-	78	-	263
609-49750-150	E		OPEB Expense		$ -	-	-	(5,051)	13,013	6,438
609-49750-151	E		Worker s Comp Insurance		$ 21,710	12,785	13,655	13,926	11,130	5,111
609-49750-200	E		Office Supplies (GENERAL)		$ 4,000	4,600	5,500	5,775	4,515	4,818
609-49750-208	E		Training and Instruction		$ 2,375	1,875	2,480	3	987	520
			MMBA Conference	$ 2,000						
			Alcohol Server Training	$ 150						
			Food/Wine Pairing Training	$ 175						
			Regional Meeting/Misc Training	$ 50						
609-49750-251	E		Liquor For Resale		$ 983,300	709,460	676,149	875,425	692,158	659,658
609-49750-252	E		Beer For Resale		$ 1,701,700	1,281,990	1,162,895	1,597,858	1,250,724	1,134,532
609-49750-253	E		Wine For Resale		$ 288,500	196,900	203,829	245,646	192,097	198,857
609-49750-257	E		Ice For Resale		$ 10,100	8,350	9,084	10,824	8,142	8,863
609-49750-259	E		Other For Resale		$ 170,500	120,390	120,585	144,718	117,455	117,643
609-49750-260	E		Hauling		$ 14,300	10,400	10,259	12,416	10,148	10,009
609-49750-300	E		Professional Srvs (GENERAL)		$ 1,100	492	1,071	620	969	961
			Safety Training (12.5%)	$ 450						
			Miscellaneous	$ 650						
609-49750-301	E		Auditing and Acct g Services		$ 5,000	4,385	4,384	4,172	3,175	3,618
			Annual Financial Audit (12.5%)	$ 4,375						
			AUP (Agreed Upon Procedures)	$ 625						
609-49750-305	E		Technology		$ 9,626	5,907	4,816	6,071	5,592	5,697
			WB IT Solutions (10%)	$ 4,500						
			Civic Plus Support (5.0%)	$ 122						
			Civic Systems Support (5.80%)	$ 664						
			Anti Spam Software	$ 20						
			RITE POS Subscription	$ 4,320						

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
609-49750-320	E		Communications (GENERAL)		$ 2,341	2,308	2,233	2,367	2,249	2,031
			Verizon	$ 516						
			Landline Service	$ 1,800						
			Long Distance	$ 25						
609-49750-322	E		Postage		$ -	-	-	-	-	-
609-49750-340	E		Advertising		$ 8,730	7,000	7,370	4,771	6,125	4,452
609-49750-351	E		Legal Notices Publishing		$ 500	500	500	934	166	1,085
609-49750-361	E		General Liability Ins		$ 3,600	3,300	3,292	3,369	3,184	4,157
609-49750-364	E		Dram Shop		$ 3,800	3,140	3,395	2,988	3,019	2,842
609-49750-380	E		Utilities		$ 27,600	15,100	15,049	14,827	14,243	12,791
609-49750-400	E		Ground Maintenance		$ 300	300	375	125	194	-
609-49750-401	E		Maint & Repairs - Bldgs.		$ 4,910	3,860	3,596	5,211	4,325	1,279
			Janitorial Services	$ 1,090						
			Rug Service	$ 2,190						
			Garbarge/Recycling Services	$ 1,630						
			Miscellaneous	$ -						
609-49750-404	E		Repairs/Maint Machinery/Equip		$ 2,500	3,500	3,750	1,251	771	3,927
			Auto Expense (20% From Admin)	$ 1,000						
			Miscellaneous	$ 1,500						
609-49750-405	E		Depreciation (GENERAL)		$ 20,000	21,245	23,000	20,034	21,245	21,245
609-49750-431	E		Over/Short		$ -	-	-	56	(50)	39
609-49750-433	E		Dues and Subscriptions		$ 3,060	3,060	2,010	2,112	2,895	878
			MMBA	$ 2,700						
			Buyer's Card MOOFSL	$ 20						
			Music License (ASCAP)	$ 190						
			Tobacco License	$ 150						
609-49750-437	E		Other Miscellaneous		$ -	-	-	-	4	-
609-49750-438	E		Bank Charges		$ 69,500	50,960	43,000	68,983	49,717	38,377
609-49750-443	E		Check Recovery Fee		$ -	-	-	-	-	-
609-49750-490	E		Donations-Organizations		$ -	-	-	-	-	-
609-49750-493	E		Alarm System		$ 500	1,120	1,144	1,389	818	1,389
609-49750-500	E		Capital Expenditures		$ -	-	8,360	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		$ 155,000					
609-49750-611	E		Bond Interest		$ 94,774					
609-49750-621	E		Bond Discount		$ -					
609-49750-720	E		Operating Transfers		$ 350,000	350,000	350,000	350,000	350,000	350,000
609		**TOTAL**	**MUNICIPAL LIQUOR FUND EXPENDITURES**		**4,405,846**	**3,244,518**	**3,088,321**	**3,808,655**	**3,174,635**	**2,917,141**
609		**NET INCOME / (LOSS)**			**(19,792)**	**(30,913)**	**(8,773)**	**176,477**	**(54,631)**	**10,082**
609		**NET CASH FLOW / (LOSS)**			**208**	**(9,668)**	**14,227**	**201,060**	**3,233**	**25,416**

Acct Number	Type		Title / Detail		2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
929			**2010B GO IMPR REFUNDING BONDS**							
929-31000	R		General Property Taxes		$ -	-	-	85,000	250,000	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	8,811
929-36210	R		Interest Earnings		$ -	-	-	11,714	27,084	7,106
929-39203	R		Transfer from Other Fund		$ -	-	-	-	-	-
929-39310	R		Proceeds GO Bond		$ -	-	-	-	-	-
929		**TOTAL**	**2010B GO IMPR BOND REVENUES**		**-**	**-**	**-**	**96,714**	**278,991**	**265,918**
929			**2010B GO IMPR REFUNDING BONDS**							
929-47000-300	E		Professional Srvs (GENERAL)		$ -	400	-	382	382	267
929-47000-601	E		Debt Srv Bond Principal		$ -	375,000	-	365,000	290,000	195,000
929-47000-611	E		Bond Interest		$ -	12,000	-	22,950	31,215	36,090
929-47000-620	E		Fiscal Agent s Fees		$ -	500	-	495	495	495
929		**TOTAL**	**2010B GO IMPR BOND EXPENDITURES**		**-**	**387,900**	**-**	**388,827**	**322,092**	**231,852**
929		**NET INCOME / (LOSS)**			**-**	**(387,900)**	**-**	**(292,113)**	**(43,101)**	**34,066**
930			**2011A IMPROVEMENT BOND**							
930-31000	R		General Property Taxes		$ -	9,367	-	7,805	8,909	7,061
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		$ -	-	-	17,348	27,066	32,560
930-36210	R		Interest Earnings		$ 250	1,000	-	1,687	4,473	1,486
930-39203	R		Transfer from Other Fund		$ 41,050	39,860	-	40,807	43,523	39,001
930-39310	R		Proceeds GO Bond		$ -	-	-	-	-	-
930-39999	R		Prior Period Adjustment		$ -	-	-	-	-	-
930		**TOTAL**	**2011A IMPROVEMENT BOND REVENUES**		**41,300**	**50,227**	**-**	**67,648**	**83,970**	**80,108**
930			**2011A IMPROVEMENT BOND**							
930-47000-300	E		Professional Srvs (GENERAL)		$ 500	500	-	418	456	267
930-47000-601	E		Debt Srv Bond Principal		$ 90,000	85,000	-	85,000	80,000	80,000
930-47000-611	E		Bond Interest		$ 1,215	3,578	-	5,681	7,537	9,138
930-47000-620	E		Fiscal Agent s Fees		$ 500	500	-	495	495	-
930-49008-530	E		ImprovementsOtherThanBldgs		$ -	-	-	-	-	-
930		**TOTAL**	**2011A IMPROVEMENT BOND EXPENDITURES**		**92,215**	**89,578**	**-**	**91,594**	**88,488**	**89,405**
930		**NET INCOME / (LOSS)**			**(50,915)**	**(39,351)**	**-**	**(23,947)**	**(4,518)**	**(9,297)**

Acct Number	Type		Title / Detail	2022 PROPOSED	2021 BUDGET	2020 BUDGET	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
931			**2014A GO TAX ABATEMENT BONDS**						
931-31000	R		General Property Taxes	$ 223,821	222,036	-	225,501	223,611	221,616
931-31001	R		General Prop Taxes-Delinq	$ -	-	-	-	-	-
931-31900	R		Penalties and Interest DelTax	$ -	-	-	-	-	-
931-36210	R		Interest Earnings	$ 500	1,000	-	1,230	3,110	201
931-39310	R		Proceeds GO Bond	$ -	-	-	-	-	-
931		**TOTAL**	**2014A GO ABATEMENT BOND REVENUES**	**224,321**	**223,036**	**-**	**226,731**	**226,721**	**221,817**
931			**2014A GO TAX ABATEMENT BONDS**						
931-47000-300	E		Professional Srvs (GENERAL)	$ 400	400	-	382	382	-
931-47000-601	E		Debt Srv Bond Principal	$ 165,000	165,000	-	160,000	155,000	155,000
931-47000-611	E		Bond Interest	$ 44,813	48,113	-	51,363	54,512	57,613
931-49008-520	E		Buildings and Structures	$ -	-	-	-	-	-
931-49008-530	E		ImprovementsOtherThanBldgs	$ -	-	-	-	-	-
931		**TOTAL**	**2014A GO ABATEMENT BOND EXPENDITURES**	**210,213**	**213,513**	**-**	**211,745**	**209,894**	**212,613**
931		**NET INCOME / (LOSS)**		**14,109**	**9,523**	**-**	**14,986**	**16,827**	**9,204**
932			**2014B GO IMPROVEMENTS BONDS**						
932-31000	R		General Property Taxes	$ 49,329	50,227	-	51,006	51,692	52,259
932-31001	R		General Prop Taxes-Delinq	$ -	-	-	-	-	-
932-31900	R		Penalties and Interest DelTax	$ -	-	-	-	-	-
932-36210	R		Interest Earnings	$ 125	200	-	179	569	34
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**	**49,454**	**50,427**	**-**	**51,185**	**52,261**	**52,293**
932			**2014B GO IMPROVEMENTS BONDS**						
932-47000-300	E		Professional Srvs (GENERAL)	$ 400	400	-	382	382	267
932-47000-601	E		Debt Srv Bond Principal	$ 45,000	45,000	-	45,000	45,000	40,000
932-47000-611	E		Bond Interest	$ 2,408	3,206	-	3,904	4,500	4,960
932-47000-621	E		Bond Discount	$ -	-	-	-	-	-
932-49008-530	E		ImprovementsOtherThanBldgs	$ -	-	-	-	-	-
932-47000-720	E		Operating Transfers	$ -	-	-	-	-	5,829
932		**TOTAL**	**2014B GO IMPR BOND EXPENDITURES**	**47,808**	**48,606**	**-**	**49,286**	**49,882**	**51,056**
932		**NET INCOME / (LOSS)**		**1,647**	**1,821**	**-**	**1,899**	**2,379**	**1,237**