

AGENDA
CITY OF ISANTI
CITY COUNCIL BUDGET WORK SESSION
WEDNESDAY, AUGUST 5, 2020

(Immediately following EDA Meeting which follows 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. 2021 Budget Schedule**
 - 2. Water Fund Operating Budget**
 - 3. Water Fund Capital Maintenance/Replacement Budget**
 - 4. Sewer Fund Operating Budget**
 - 5. Sewer Fund Capital Maintenance/Replacement Budget**
 - 6. Storm Water Fund Operating Budget**
 - 7. Storm Water Fund Capital Maintenance/Replacement Budget**
 - 8. Liquor Fund Operating Budget**
 - 9. Liquor Fund Capital Maintenance/Replacement Budget**
 - 10. General Fund Budget Updates (If Applicable)**
 - 11. Schedule August 18, 2020 Work Session (If Needed)**

Adjournment



Budget Work Session
August 5th 2020

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2021 Budget Schedule

Tuesday, July 21, 2020

Work Session

- Tax Levy/Rate History and Projections
- General Fund Budget
- EDA Budget
- Debt Service
- Pavement Management & Street Construction

Wednesday, August 5, 2020

Work Session

- Water Fund Budget
- Sewer Fund Budget
- Storm Water Fund Budget
- Liquor Fund Budget
- General Fund Budget Updates (If Any)

Tuesday, August 18, 2020

Work Session

- If Needed

Tuesday, September 1, 2020

Preliminary Budget and Levy Meeting

- Set 2021 Final Budget and Levy Meeting Date
- Adopt 2021 Preliminary Budget
- Adopt 2021 Preliminary Levy

Tuesday, December 1, 2020

Final Budget and Levy Meeting

- Final 2021 Budget and Levy Presentation
- Public Comment
- Adopt 2021 Final General Fund and EDA Budgets
- Adopt Debt Levy Variance (If Needed)
- Adopt 2021 Final Levy
- Adopt 2021 Final Enterprise Fund Budgets
- Approve Cost of Living Adjustment for Non-Union Employees

Water Fund Budget Summary (Fund 601)

Title / Detail		PROPOSED 2021 BUDGET
TOTAL	WATER FUND REVENUES	1,575,139
TOTAL	WATER FUND EXPENDITURES	1,922,956
NET INCOME / (LOSS)		(347,817)
NET CASH FLOW / (LOSS)		52,183

Water Sales of \$1,244,220 is projected for 2021 based on a trendline analysis of actual sales from 2017 thru 2019 and projected final 2020 sales.

Capital Expenditures are included in the above listed total expenditures. A summary of capital expenditures follows on the next page.

Expenditures include \$423,000 in principal and \$99,553 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).

Water Fund Capital Budget Summary (Fund 601)

Department		2021
Water	Computing/Technology Devices	\$ 3,100
Water	Well House No. 2 Well Pump No. 2	\$ 109,270
Water	Rebuild Filter 1 Underdrain	\$ 327,820
Water	Contribution to Liquor Fund Capital Purchase	\$ 40,000
Total	Water Fund Capital Expenditures	\$ 480,190
	Water Sales	\$ 155,630
	Water Access Charge	\$ 138,640
Total	Water Fund Capital Revenues	\$ 567,900
	1 Year (Over) / Under Budget	\$ (185,920)
	Running Fund (Deficit) / Surplus	\$ 1,668,104

Computing and Technology devices represents the Water Funds share of costs associated with replacing all computing devices every 5 years. This includes all laptops, desktop computers and ipads.

The pump at Well House No. 2 was last replaced in 1991 and has reached its 30 yr useful life. Well pumps 1 and 3 are scheduled to be replaced in 2038 after being installed in 2008.

The rebuild of Filter Underdrain 1 is part of a 4 year project to rebuild all four filter underdrains. A different Filter underdrain will be rebuilt in each of the next 4 budget cycles, concluding with the rebuild of underdrain 4 in 2024. The useful life on these projects is 10 years, based on the recommendation of the City Engineer.

All work is done on an as needed basis. The 20 year replacement schedule ensures funding is available for critical upgrades and replacements but does not require work to be done if it is unneeded. For example a well house pump in good condition after 30 years can be pushed back 1 or more years if there isn't excessive risk to the system in doing so.

Sewer Fund Budget Summary (Fund 602)

Title / Detail		PROPOSED 2021 BUDGET
TOTAL	SEWER FUND REVENUES	1,985,609
TOTAL	SEWER FUND EXPENDITURES	1,837,412
NET INCOME / (LOSS)		148,197
NET CASH FLOW / (LOSS)		707,179

Sewer Sales of \$1,575,000 is projected for 2021 based on a trendline analysis of actual sales from 2017 thru 2019 and projected final 2020 sales.

Capital Expenditures are included in the above listed total expenditures. A summary of capital expenditures follows on the next page.

Expenditures include \$365,000 in principal and \$59,561 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).

Sewer Fund Capital Budget Summary (Fund 602)

Department		2021
Sewer	Computing/Technology Devices	\$ 3,100
Sewer	Contribution to Liquor Fund Capital Purchase	\$ 35,000
Total	Sewer Fund Capital Expenditures	\$ 38,100
	Sewer Sales	\$ 423,250
	Sewer Access Charge	\$ 174,020
Total	Sewer Fund Capital Revenues	\$ 597,270
	1 Year (Over) / Under Budget	\$ 559,170
	Running Fund (Deficit) / Surplus	\$ 3,422,616

Computing and Technology devices represents the Sewer Funds share of costs associated with replacing all computing devices every 5 years. This includes all laptops, desktop computers and ipads.

All work is done on an as needed basis. The 20 year replacement schedule ensures funding is available for critical upgrades and replacements but does not require work to be done if it is unneeded. For example if a lift station pump in good condition after 20 years can be pushed back 1 or more years if there isn't excessive risk to the system in doing so.

Capital Improvement Plan Updates (Significant Changes from Prior Year)

Additions:	Year	Amount
New Mechanical WWTF		
State Grant Funding – New WWTF	2040	7,000,000
Revenue Bonds – New WWTF	2040	8,000,000
Cash on Hand – New WWTF	2040	8,000,000
Total Additions from Above		23,000,000
Deletions:	Year	Amount
Reduce Pretreat to Ponds Forcemain	2077	(75,000)
Remove Ponds Splitter Structure	2077	(60,000)
Remove Ponds Control Structures	2036	(20,000)
Remove Clarifier Splitter Box	2030	(25,000)
Remove Solids Contact Clarifier No. 1	2036	(300,000)
Remove Solids Contact Clarifier No. 2	2036	(300,000)
Reduce Solids Contact Clarifier Mixers & Scrapers	2030	(275,000)
Remove Solids Contact Clarifier Domes	2036	(250,000)
Reduce Clarifier Sludge/Effluent Piping & Valves	2030	(55,000)
Remove Backwash Piping and Valves	2030	(100,000)
Remove Filter Air and Effluent Piping	2040/2030	(50,000)
Remove Filter Underdrain 1 & 2	2040	(80,000)
Remove Treatment Filter 1 & 2	2030	(1,000,000)
Remove Clearwell Tank & Backwash Overflow	2036	(200,000)
Remove Influent Sampler	2036	(2,000)
Remove Treatment Bldg. MCC Equipment	2030	(500,000)
Remove Lighting Transformer and Generator	2030/2038	(85,000)
Remove Blowers 1-4 and Valves	2037/2067	(135,000)
Remove Effluent Sampler Pump 1	2036	(10,000)
Remove Ponds Sludge Removal	2026	(3,500,000)
Total Reductions/Removals From Above		(7,022,000)

Storm Water Fund Budget Summary (Fund 603)

Title / Detail		PROPOSED 2021 BUDGET
TOTAL	STORM WATER FUND REVENUES	386,150
TOTAL	STORM WATER FUND EXPENDITURES	337,954
NET INCOME / (LOSS)		48,196
NET CASH FLOW / (LOSS)		89,196

Storm Water Sales of \$382,600 is projected for 2021 based on a trendline analysis of actual sales from 2017 thru 2019 and projected 2020 sales.

Capital Expenditures are included in the above listed total expenditures. A summary of capital expenditures follows on the next page.

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).

Storm Water Fund Capital Budget Summary (Fund 603)

Department		2021
Storm Water	Computing/Technology Devices	\$ 3,100
Storm Water	Storm Water System Improvements	\$ 111,000
Storm Water	Contribution to Liquor Fund Capital Purchase	\$ 65,000
Total	Storm Water Fund Capital Expenditures	\$ 179,100
	Storm Water Sales	\$ 77,450
Total	Storm Water Fund Capital Revenues	\$ 77,450
	1 Year (Over) / Under Budget	\$ (101,650)
	Running Fund (Deficit) / Surplus	\$ 68,509

Computing and Technology devices represents the Storm Water Funds share of costs associated with replacing all computing devices every 5 years. This includes all laptops, desktop computers and ipads.

After several years of relatively large projects, 2021 will be the last year of Storm Water System Maintenance Improvements. Going forward an inflation adjusted \$10,000 will be allocated annually for maintenance of the Storm Water Infrastructure.

All work is done on an as needed basis. The 20 year replacement schedule ensures funding is available for critical upgrades and replacements but does not require work to be done if it is unneeded. For example a Street Sweeper in good condition after 20 years can be pushed back 1 or more years if there isn't excessive risk to the system in doing so.

Municipal Liquor Fund Budget Summary (Fund 609)

Title / Detail		PROPOSED 2021 BUDGET
TOTAL	MUNICIPAL LIQUOR FUND REVENUES	3,213,605
TOTAL	MUNICIPAL LIQUOR FUND EXPENDITURES	3,228,447
NET INCOME / (LOSS)		(14,841)
NET CASH FLOW / (LOSS)		6,404

Sales of \$3,187,840 is conservatively projected as 2.5% above 2019 actual sales. Cost of Goods Sold of 2,327,490 is projected as 2.5% above 2019 actual cost.

Capital Expenditures are included in the above listed total expenditures. A summary of capital expenditures follows on the next page.

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).

Municipal Liquor Fund Capital Budget Summary (Fund 609)

Department		2021
Liquor	New Liquor Store	\$ 3,484,740
Total	Municipal Liquor Fund Capital Expenditures	\$ 3,484,740
	Capital Contribution From Water Fund	\$ 40,000
	Capital Contribution From Sewer Fund	\$ 35,000
	Capital Contribution From Storm Water Fund	\$ 65,000
	Bond Proceeds	\$ 3,344,740
Total	Water Fund Capital Revenues	\$ 3,484,740
	1 Year (Over) / Under Budget	\$ -0-
	Running Fund (Deficit) / Surplus	\$ -0-

With the expectation that a new store will be built in the near future, no 20-year capital improvement plan has been attached for the Municipal Liquor Fund. If/When the new store is built, a new 20-year capital improvement plan will be created based on the actual bid amounts of the project. That document will help inform a future Council as to how much additional money can be transferred into the General Fund once the debt service schedule for the bond issue is complete.

JOB CLASSIFICATION

POINTS

		0.895	0.930	0.965	1.000	1.035	1.070	1.105
		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
City Administrator	864	Per Hour	\$ 51,472.22	\$ 53,485.11	\$ 55,498.00	\$ 57,510.89	\$ 59,523.78	\$ 61,536.67
Finance Director	665	Per Hour	\$ 107,062.24	\$ 111,249.03	\$ 115,435.82	\$ 119,622.61	\$ 123,809.40	\$ 127,996.19
Police Chief	643	Per Hour	\$ 43,456.88	\$ 45,156.23	\$ 46,855.57	\$ 48,554.92	\$ 50,254.27	\$ 51,953.62
Public Services Director	604	Per Hour	\$ 90,390.16	\$ 93,924.97	\$ 97,459.78	\$ 100,994.59	\$ 104,529.40	\$ 108,064.21
Community Development Director	551	Per Hour	\$ 40,765.22	\$ 42,359.44	\$ 43,953.66	\$ 45,547.87	\$ 47,142.09	\$ 48,736.31
Liquor Store Manager	358	Per Hour	\$ 84,791.67	\$ 88,107.55	\$ 91,423.42	\$ 94,739.30	\$ 98,055.18	\$ 101,371.05
Police Investigator (Union)	297	Per Hour	\$ 31,080.90	\$ 32,118.88	\$ 33,156.86	\$ 34,194.84	\$ 35,232.82	\$ 36,270.80
Human Resources/City Clerk	280	Per Hour	\$ 38,024.33	\$ 39,511.33	\$ 40,998.33	\$ 42,485.33	\$ 43,972.33	\$ 45,459.33
Parke, Rec. Culture Manager	242	Per Hour	\$ 79,090.54	\$ 82,183.47	\$ 85,276.39	\$ 88,369.32	\$ 91,462.25	\$ 94,555.17
Assistant Finance Director	233	Per Hour	\$ 65,680.14	\$ 68,248.64	\$ 70,817.13	\$ 73,385.63	\$ 75,954.13	\$ 78,522.62
Community Development Specialist	233	Per Hour	\$ 30,477.77	\$ 31,604.44	\$ 32,731.11	\$ 33,857.78	\$ 34,984.45	\$ 36,111.12
Asst Liquor Store Manager	195	Per Hour	\$ 63,397.78	\$ 65,736.74	\$ 68,075.70	\$ 70,414.66	\$ 72,753.62	\$ 75,092.58
Police Secretary	183	Per Hour	\$ 30,989.22	\$ 32,201.00	\$ 33,412.78	\$ 34,624.56	\$ 35,836.34	\$ 37,048.12
Utility Billing / Accounting Clerk	173	Per Hour	\$ 26,771.88	\$ 27,818.88	\$ 28,865.88	\$ 29,912.88	\$ 30,959.88	\$ 32,006.88
Receptionist / Utility Billing Clerk	150	Per Hour	\$ 25,664.99	\$ 26,668.55	\$ 27,672.11	\$ 28,675.67	\$ 29,679.23	\$ 30,682.79
Dputy City Clerk / Human Resources	150	Per Hour	\$ 22,725.44	\$ 23,614.11	\$ 24,502.78	\$ 25,391.45	\$ 26,280.12	\$ 27,168.79
Receptionist / Secretary / Data Entry	144	Per Hour	\$ 22,228.66	\$ 23,097.99	\$ 23,967.32	\$ 24,836.65	\$ 25,705.98	\$ 26,575.31
MS4 Technician	142	Per Hour	\$ 18,580.88	\$ 19,307.55	\$ 20,034.22	\$ 20,760.89	\$ 21,487.56	\$ 22,214.23
Liquor Store Clerk II	125	Per Hour	\$ 18,161.88	\$ 18,872.00	\$ 19,582.11	\$ 20,292.23	\$ 21,002.34	\$ 21,712.46
Liquor Store Clerk III	125	Per Hour	\$ 16,494.66	\$ 17,139.66	\$ 17,784.66	\$ 18,429.66	\$ 19,074.66	\$ 19,719.66
Liq. Store Clerk less than 20	125	Per Hour	\$ 15,041.99	\$ 15,630.11	\$ 16,218.23	\$ 16,806.35	\$ 17,394.47	\$ 17,982.59
Custodian	125	Per Hour	\$ 12,251.11	\$ 12,730.22	\$ 13,209.33	\$ 13,688.44	\$ 14,167.55	\$ 14,646.66
Police Lieutenant (Union)	394	Per Hour	\$ 12,242.66	\$ 12,721.44	\$ 13,200.22	\$ 13,679.00	\$ 14,157.78	\$ 14,636.56
Police Officer Full-Time (Union)	280	Per Hour	\$ 60,361.22	\$ 61,359.33	\$ 62,357.44	\$ 63,355.55	\$ 64,353.66	\$ 65,351.77
Police Officer Part-Time	280	Per Hour	\$ 62,515.02	\$ 64,655.55	\$ 66,796.08	\$ 68,936.61	\$ 71,077.14	\$ 73,217.67
Code Enforcement Officer Part-Time	142	Per Hour	\$ 62,515.02	\$ 64,655.55	\$ 66,796.08	\$ 68,936.61	\$ 71,077.14	\$ 73,217.67
Maintenance Tech I (Union)	188	Per Hour	\$ 38,569.33	\$ 39,872.22	\$ 41,175.11	\$ 42,478.00	\$ 43,780.89	\$ 45,083.78
Maintenance Tech II (Union)	188	Per Hour	\$ 22,001.11	\$ 22,852.22	\$ 23,703.33	\$ 24,554.44	\$ 25,405.55	\$ 26,256.66
Equipment Mechanic (Union)	Per Hour	\$ 47,829.81	\$ 49,675.18	\$ 51,520.55	\$ 53,365.92	\$ 55,211.29	\$ 57,056.66	\$ 58,902.03
Working Foreman/Leadman (Union)	280	Per Hour	\$ 52,398.74	\$ 54,379.52	\$ 56,360.30	\$ 58,341.08	\$ 60,321.86	\$ 62,302.64
		Per Hour	\$ 29,214.00	\$ 29,755.55	\$ 30,297.11	\$ 30,838.66	\$ 31,380.22	\$ 31,921.77
		Per Hour	\$ 60,794.24	\$ 61,109.36	\$ 63,405.26	\$ 65,745.89	\$ 68,086.52	\$ 70,427.15

		By Department	Annual Hours	Hourly Rate	2021 Salary	2021 Sick/Vac Pay	2021 Holiday	2021 Certificates	2021 HINS	2021 Total Pay
Administration Department										
City Administrator		70.0% Admin								
1/1/2021	Step 7	10.0% Water Adm.	2,080	\$63.55	\$ 132,182.98					\$ 132,182.98
		10.0% Sewer Adm.								
		10.0% Liquor Adm.								
Finance Director		70.0% Admin								
1/1/2021	Step 6	10.0% Water Adm.	888	\$51.95	\$ 46,135.11					\$ 46,135.11
6/5/2021	Step 7	10.0% Sewer Adm.	1,192	\$53.65	\$ 63,954.82					\$ 63,954.82
		10.0% Liquor Adm.								
HR Director / City Clerk		70.0% Admin								
1/1/2021	Step 4	10.0% Water Adm.	1,032	\$34.62	\$ 35,732.77					\$ 35,732.77
6/30/2021	Step 5	10.0% Sewer Adm.	1,048	\$35.84	\$ 37,556.81					\$ 37,556.81
		10.0% Liquor Adm.								
Deputy City Clerk / Human Resources		70.0% Admin								
1/1/2021	Step 3	10.0% Water Adm.	2,080	\$20.84	\$ 43,337.80					\$ 43,337.80
		10.0% Sewer Adm.								
		10.0% Liquor Adm.								
Asst Finance Director		70.0% Admin								
1/1/2021	Step 5	10.0% Water Adm.	1,208	\$29.68	\$ 35,852.81				WAIVE	\$ 35,852.81
8/1/2021	Step 6	10.0% Sewer Adm.	872	\$30.68	\$ 26,755.69					\$ 26,755.69
		10.0% Liquor Adm.								
Receptionist / Utility Billing Clerk		25% Admin								
1/1/2021	Step 7	3.5% Plan/Zone	2,080	\$23.86	\$ 49,625.15					\$ 49,625.15
		10% Bldg Insp								
		3.5% PRC								
		3.0% EDA								
		25% Water Adm.								
		25% Sewer Adm.								
		5% Liquor Adm.								
Utility Billing / Accounting Clerk		45.0% Water								
1/1/2021	Step 4	45.0% Sewer	328	\$23.46	\$ 7,696.38				WAIVE	\$ 7,696.38
2/27/2021	Step 5	10.0% Storm	1,752	\$24.29	\$ 42,548.80					\$ 42,548.80
TOTAL ADMINISTRATION DEPARTMENT										
Community Development Department										
Community Development Director		50% Plan/Zone								
1/1/2021	Step 5	5% Bldg Insp	648	\$43.97	\$ 28,494.01					\$ 28,494.01
4/23/2021	Step 6	5% Code Enf.	1,432	\$45.46	\$ 65,097.60					\$ 65,097.60
		40% EDA								
Community Development Specialist		50% Plan/Zone								
1/1/2021	Step 1	45% Bldg Insp	752	\$25.66	\$ 19,299.98					\$ 19,299.98
5/12/2021	Step 2	5% Code Enf.	1,328	\$26.67	\$ 35,415.79					\$ 35,415.79
TOTAL COMMUNITY DEVELOPMENT DEPARTMENT										
										\$ 148,307.37

		By Department	Annual Hours	Hourly Rate	2021 Salary	2021 Sick/Vac Pay	2021 Holiday	2021 Certificates	2021 HINS	2021 Total Pay
Police Department										
Chief	1/1/2021	100% Police	2,080	\$50.33	\$ 104,686.93	\$ 2,415.85				\$ 107,102.78
Lieutenant	1/1/2021	100% Police	1,488	\$ 41.35	\$ 61,534.60					\$ 90,968.11
	9/17/2021		592	\$ 42.12	\$ 24,933.68		\$ 3,874.83	\$ 625.00		
Investigator	1/1/2021	100% Police	2,080	\$38.71	\$ 80,506.52	\$ 1,857.84	\$ 3,560.87	\$ 625.00	WAIVE	\$ 86,550.22
Officer	1/1/2021	100% Police	552	\$ 34.41	\$ 18,991.56				WAIVE	\$ 77,191.68
	4/7/2021		1,528	\$ 35.54	\$ 54,305.43		\$ 3,269.70	\$ 625.00		
Officer	1/1/2021	100% Police	2,080	\$ 33.26	\$ 69,179.14		\$ 3,059.85	\$ 625.00		\$ 72,863.98
Officer	1/1/2021	100% Police	200	\$ 35.54	\$ 7,108.04					\$ 80,119.44
	2/4/2021		1,880	\$ 36.71	\$ 69,009.35		\$ 3,377.05	\$ 625.00		\$ 69,799.56
Officer	1/1/2021	100% Police	608	\$ 31.08	\$ 18,899.32					
	4/17/2021		1,472	\$ 32.15	\$ 47,317.88		\$ 2,957.37	\$ 625.00		\$ 66,164.44
Officer	1/1/2021	100% Police	1,920	\$ 30.06	\$ 57,706.18					
	12/2/2021		160	\$ 31.08	\$ 4,973.50		\$ 2,859.76	\$ 625.00		\$ 81,947.38
Officer	1/1/2021	100% Police	2,080	\$ 37.44	\$ 77,877.78		\$ 3,444.59	\$ 625.00		\$ 58,401.40
Police Secretary	1/1/2021	100% Police	2,080	\$27.44	\$ 57,084.08	\$ 1,317.32				\$ 23,117.76
Police Secretary	1/1/2021	100% Police	1,040	\$22.23	\$ 23,117.76					\$ 23,858.22
PT Data Entry Clerk	1/1/2021	100% Police	1,040	\$22.94	\$ 23,858.22					\$ 27,696.93
Code Enf. Officer	1/9/2021	100% Police PT	1,073	\$18.16	\$ 19,487.60					
	9/16/2021		435	\$18.87	\$ 8,209.33					
FTO Training		100% Police	1,200	\$ 2.00	\$ 2,400.00					\$ 2,400.00
PT Officers		100% Police PT								\$ 60,000.00
OT Officers		100% Police OT								\$ 40,000.00
TOTAL POLICE DEPARTMENT										\$ 968,181.92

		By Department	Annual Hours	Hourly Rate	2021 Salary	2021 Sick/Vac Pay	2021 Holiday	2021 Certificates	2021 HINS	2021 Total Pay
Public Services Department										
Public Services Director										
1/1/2021	Step 4	4.1% Gen Maint	608	\$ 43.67	\$ 26,554.33					\$ 94,811.61
4/17/2021	Step 5	21.2% Streets	1,472	\$ 45.20	\$ 66,539.55					
		1.0% Sanitation			\$ 93,093.88	\$ 1,717.73				
		25.0% PRC								
		18.6% Water								
		25.8% Sewer								
		4.3% Storm								
Foreman		4.8% Gen Maint								
1/1/2021	Year 1	24.6% Streets	728	\$ 31.70	\$ 23,079.52					\$ 72,931.74
5/8/2021	Year 2	1.1% Sanitation	1,352	\$ 32.87	\$ 44,444.22					
Licenses	C/D, Pest	13.1% PRC	2,080	\$ 2.60	\$ 5,408.00					
		21.5% Water			\$ 72,931.74					
		29.9% Sewer								
		5.0% Storm								
Mntc Tech II		4.8% Gen Maint								
1/1/2021	Year 5	24.6% Streets	2,080	\$ 29.52	\$ 61,400.05					\$ 69,520.18
Licenses	C/D, Utility Lead	1.1% Sanitation	2,080	\$ 3.15	\$ 6,552.00					
		13.1% PRC			\$ 67,952.05	\$ 1,568.12				
		21.5% Water								
		29.9% Sewer								
		5.0% Storm								
Mntc Tech II		4.8% Gen Maint								
1/1/2021	6 mos.	24.6% Streets	400	\$ 23.88	\$ 9,552.92					\$ 51,600.16
3/11/2021	1 Year	1.1% Sanitation	1,680	\$ 24.78	\$ 41,631.24					
Licenses	Pest	13.1% PRC	2,080	\$ 0.20	\$ 416.00					
		21.5% Water			\$ 51,600.16					
		29.9% Sewer								
		5.0% Storm								
Equipment Mechanic		4.8% Gen Maint								
1/1/2021	Year 5	24.6% Streets	2,080	\$ 32.34	\$ 67,275.52					\$ 67,275.52
Licenses		1.1% Sanitation	2,080		\$					
		13.1% PRC			\$ 67,275.52					
		21.5% Water								
		29.9% Sewer								
		5.0% Storm								

		By Department	Annual Hours	Hourly Rate	2021 Salary	2021 Sick/Vac Pay	2021 Holiday	2021 Certificates	2021 HINS	2021 Total Pay
Mntc Tech II		4.8% Gen Maint								\$ 53,101.82
1/1/2021	1 year	24.6% Streets	808	\$ 24.78	\$ 20,022.64					
5/22/2021	2 year	1.1% Sanitation	1,272	\$ 25.68	\$ 32,663.18					
Licenses	Pest	13.1% PRC	2,080	\$ 0.20	\$ 416.00					
		21.5% Water		\$	\$ 53,101.82					
		29.9% Sewer								
		5.0% Storm								
Mntc Tech II		4.8% Gen Maint								\$ 52,857.54
1/1/2021	1 year	24.6% Streets	1,080	\$ 24.78	\$ 26,762.94					
7/8/2021	2 year	1.1% Sanitation	1,000	\$ 25.68	\$ 25,678.60					
Licenses	Pest	13.1% PRC	2,080	\$ 0.20	\$ 416.00					
		21.5% Water		\$	\$ 52,857.54					
		29.9% Sewer								
		5.0% Storm								
Mntc Tech II		4.8% Gen Maint								\$ 52,634.81
1/1/2021	1 year	24.6% Streets	1,328	\$ 24.78	\$ 32,908.50					
8/21/2021	2 year	1.1% Sanitation	752	\$ 25.68	\$ 19,310.31					
Licenses	Pest	13.1% PRC	2,080	\$ 0.20	\$ 416.00					
		21.5% Water		\$	\$ 52,634.81					
		29.9% Sewer								
		5.0% Storm								
Public Services OT		100.0% Streets OT								\$ 20,000.00
		100.0% Sanitation OT								\$ 500.00
		100.0% PRC OT								\$ 1,250.00
		100.0% Water OT								\$ 13,000.00
		100.0% Sewer OT								\$ 13,000.00
		100.0% Storm OT								\$ 1,000.00
Parks, Recreation & Culture Manager		100.0% PRC							WAIVE	\$ 59,362.24
1/1/2021	Step 3		648	\$27.82	\$ 18,026.56					
4/23/2021	Step 4		1,432	\$28.87	\$ 41,335.68					
Custodian		100.0% PRC PT								\$ 3,819.70
1/1/2021	Step 1		312	\$12.24	\$ 3,819.70					
Seasonal		17.4% Streets PT								\$ 27,000.00
		30.6% Sanitation PT								
		52.0% PRC PT								
TOTAL PUBLIC SERVICES DEPARTMENT										\$ 653,665.32

		By Department	Annual Hours	Hourly Rate	2021 Salary	2021 Sick/Vac Pay	2021 Holiday	2021 Certificates	2021 HINS	2021 Total Pay
Liquor Store										
Manager	1/1/2021	100% Liquor	2,080	\$38.99	\$ 81,091.12					\$ 81,091.12
Asst. Manager	1/1/2021	100% Liquor	1,136	\$25.39	\$ 28,844.71					\$ 53,653.18
	7/19/2021		944	\$26.28	\$ 24,808.48					
Clerk II	1/1/2021	100% Liquor	208	\$17.78	\$ 3,699.21					\$ 38,199.61
	2/6/2021		1,872	\$18.43	\$ 34,500.40					
Clerk III	1/1/2021	100% Liquor	1,248	\$15.04	\$ 18,772.30					\$ 18,772.30
Clerk III	1/1/2021	100% Liquor	1,248	\$16.22	\$ 20,240.52					\$ 20,240.52
PT Clerk	Step 2	100% Liquor PT	544	\$12.73	\$ 6,925.24					\$ 44,969.53
PT Clerk	Step 2		544	\$12.73	\$ 6,925.24					
PT Clerk	Step 2		544	\$12.73	\$ 6,925.24					
PT Clerk	Step 1		544	\$12.25	\$ 6,664.61					
PT Clerk	Step 1		544	\$12.25	\$ 6,664.61					
PT Clerk	Step 1		544	\$12.25	\$ 6,664.61					
PT Clerk	Shift Differential		2,800	\$1.50	\$ 4,200.00					
Total Part Time Clerks					\$ 44,969.53					
TOTAL LIQUOR STORE										\$ 256,926.27

Acct Number	Type	Title / Detail	PROPOSED 2021 BUDGET	FINAL 2020 BUDGET	FINAL 2019 BUDGET	2019 ACTUAL	2018 ACTUAL	2017 ACTUAL
601		WATER FUND						
601-33400	R	State Grants and Aids	-	-	-	-	-	-
601-33439	R	PERA Pension Other Revenue	-	-	-	206	779	-
601-34115	R	Lease Revenue	-	-	-	-	-	-
601-34400	R	Collector Street Fee	-	-	-	-	-	-
601-35107	R	NSF Fines	500	-	-	420	870	1,260
601-36100	R	Special Assessments	-	800	-	15	796	365
601-36200	R	Miscellaneous Revenues	7,000	-	-	7,022	7,755	8,035
601-36201	R	Refunds & Reimbursements	500	-	-	491	679	1,592
601-36203	R	Loan Proceeds	-	-	-	-	-	-
601-36210	R	Interest Earnings	15,000	17,000	21,000	66,496	20,177	18,195
601-36261	R	Contributions - Developer	-	-	-	-	-	-
601-36262	R	Contributions - Other Funds	-	-	-	-	261,542	-
601-37100	R	Water Sales	1,244,220	1,046,670	998,957	1,042,835	972,565	850,142
601-37151	R	Water Access Charge (WAC)	225,000	99,298	130,656	214,190	230,867	350,060
601-37152	R	Water Reconnection Chg	8,000	10,000	5,000	8,030	7,850	8,049
601-37153	R	Misc. Charges	-	-	-	-	-	-
601-37154	R	Water Meter Upgrade Fee	-	-	-	-	-	-
601-37160	R	Water Penalty	25,000	-	7,500	26,661	25,150	25,717
601-37228	R	Utility Trunk Fee	20,000	-	-	26,089	22,050	10,055
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	29,919	29,920	29,920	-	1,590	-
		General Fund - Deer Haven - End 2021 \$ 1,589						
		General Fund - Hotel Project - End 2028 \$ 28,330						
601-39999	R	Prior Period Adjustment	-	-	-	-	(18,141)	-
601		TOTAL WATER FUND REVENUES	1,575,139	1,203,688	1,193,033	1,392,456	1,534,530	1,273,471

Acct Number	Type	Title / Detail	PROPOSED 2021 BUDGET	FINAL 2020 BUDGET	FINAL 2019 BUDGET	2019 ACTUAL	2018 ACTUAL	2017 ACTUAL
601		WATER FUND						
601-49400-100	E	Wages & Salaries General						
601-49400-101	E	PT Salaries & Wages	130,528	125,909	112,847	105,749	110,248	105,590
601-49400-102	E	Full-Time Employees OT	-	2,600	-	-	-	-
601-49400-103	E	Health Stipend (HRA)	13,000	11,000	11,000	13,092	11,814	13,112
601-49400-105	E	Labor Credit - Work for Others	-	-	-	-	-	-
601-49400-108	E	Wages & Salaries Admin	54,557	59,984	44,665	38,525	35,793	21,877
601-49400-112	E	Contracted Services	23,330	20,400	18,400	14,807	11,176	17,097
		Leaks/Breaks/Repairs						
		Generator Service Agreement						
		Backflow Testing						
		City Code Update (30%)						
601-49400-113	E	Clothing Replacement	225	175	90	191	121	62
601-49400-114	E	Crime Prevention	-	-	-	-	-	-
601-49400-120	E	Employer Contrib Ret General	21,827	20,824	18,967	16,209	18,224	20,844
601-49400-128	E	Employer Contrib Ret Admin	8,294	9,116	6,767	7,022	5,223	-
601-49400-129	E	Pension Expense	-	-	-	(7,351)	(14,018)	6,787
601-49400-130	E	Employer Paid Ins General	32,637	31,597	32,069	28,012	28,968	26,257
601-49400-138	E	Employer Paid Ins Admin	11,692	12,330	11,545	10,435	9,673	3,381
601-49400-142	E	Unemployment Comp Benefit Pymt	-	-	-	-	-	5
601-49400-150	E	OPEB Expense	-	-	-	3,926	7,069	-
601-49400-151	E	Worker's Comp Insurance	11,580	9,707	8,311	9,812	3,705	5,427
601-49400-208	E	Training and Instruction	2,900	2,897	3,182	1,665	2,113	2,216
		Training and Instruction - Util. Clerk						
		Civic Systems Symposium						
601-49400-211	E	S/W Billing Supplies	1,575	1,743	1,743	2,269	1,026	1,300
601-49400-212	E	Motor Fuels	3,500	3,110	3,360	3,736	2,678	1,993
601-49400-220	E	General Supplies	10,000	10,000	9,250	6,060	11,268	10,142
601-49400-221	E	Chemicals	29,000	32,000	32,000	22,193	23,477	32,370
601-49400-232	E	Water Meters	30,000	30,000	20,000	21,417	28,045	36,767
601-49400-240	E	Small Tools and Minor Equip	1,000	1,750	1,400	571	1,768	752
601-49400-300	E	Professional Svcs (GENERAL)	2,614	3,546	3,555	2,011	1,469	3,506
		Safety Training (14%)						
		City Attorney						
		CDL Drug Testing (30%)						
		Continuing Disclosure Report						

Acct Number	Type	Title / Detail	PROPOSED		FINAL		FINAL		2017 ACTUAL
			2021 BUDGET	2020 BUDGET	2019 BUDGET	2019 ACTUAL	2018 ACTUAL	2017 ACTUAL	
601-49400-301	E	Auditing and Acct g Services							
		Annual Financial Audit (12.5%)	\$ 3,760					7,958	
		AUP (Agreed Upon Procedures)	\$ 625						
601-49400-303	E	Engineering Fees							
601-49400-305	E	Technology							
		PSN Monthly ebill (35%)	\$ 240						
		Civic Systems Support (13.46%)	\$ 1,486						
		Laserfiche Support (25%)	\$ 825						
		Civic Plus Support (25%)	\$ 580						
		WB IT Solutions (10%)	\$ 3,110						
		Anti Spam Software	\$ 40						
601-49400-320	E	Communications (GENERAL)							
		Landline Service	\$ 1,420						
		Long Distance	\$ 30						
		Verizon	\$ 2,104						
601-49400-322	E	Postage							
601-49400-351	E	Legal Notices Publishing							
601-49400-361	E	General Liability Ins							
601-49400-380	E	Utilities							
601-49400-400	E	Ground Maintenance							
601-49400-401	E	Maint & Repairs - Bldgs.							
601-49400-404	E	Repairs/Maint Machinery/Equip							
		Auto Expense (20% From Admin)	\$ 110						
		Miscellaneous	\$ 16,390						
601-49400-405	E	Depreciation (GENERAL)							
601-49400-410	E	Rentals							
601-49400-415	E	Other Equipment Rentals							
601-49400-417	E	Uniform Rentals							
601-49400-433	E	Dues and Subscriptions							
		Gopher State One-Call Locates	\$ 1,600						
		American Water Works Association	\$ 210						
		WTF Hazardous Chemical	\$ 25						
		Annual Water Use Report	\$ 2,300						
		MN Rural Water Assn (50%)	\$ 125						
		APWA (25%)	\$ 110						
601-49400-405	E	Depreciation (GENERAL)							
601-49400-410	E	Rentals							
601-49400-415	E	Other Equipment Rentals							
601-49400-417	E	Uniform Rentals							
601-49400-433	E	Dues and Subscriptions							
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601-49400-433	E	Dues and Subscriptions							
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601-49400-410	E	Rentals							
601-49400-415	E	Other Equipment Rentals							
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601-49400-433	E	Dues and Subscriptions							
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601-49400-410	E	Rentals							
601-49400-415	E	Other Equipment Rentals							
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601-49400-433	E	Dues and Subscriptions							
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601-49400-410	E	Rentals							
601-49400-415	E	Other Equipment Rentals							
601-49400-417	E	Uniform Rentals							
601-49400-433	E	Dues and Subscriptions							
		Gopher State One-Call Locates	\$ 1,600						
		American Water Works Association	\$ 210						
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		Annual Water Use Report	\$ 2,300						
		MN Rural Water Assn (50%)	\$ 125						
		APWA (							

Acct Number	Type	Title / Detail	PROPOSED		FINAL		FINAL		
			2021 BUDGET	2020 BUDGET	2019 BUDGET	2019 ACTUAL	2018 ACTUAL	2017 ACTUAL	
601-49400-437	E	Other Miscellaneous		500	450		479	428	389
		Railroad Pipeline Permit		500					
601-49400-438	E	Bank Charges		-	-		-	-	20
601-49400-492	E	Testing-Waste/Water		2,000	2,000		1,134	1,471	1,649
601-49400-494	E	Property Management		-	-		-	-	-
601-49400-500	E	Capital Expenditures		440,190	24,320		10,848	10,722	56,592
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		423,000	408,000		398,000	383,000	380,000
		2007 GO Revenue Note, PFA		\$ 56,000					
		2008 GO Revenue Note, PFA		\$ 273,000					
		2010A GO Utility Revenue Bonds - Water		\$ 25,000					
		2011 GO Water Revenue Bonds, PFA		\$ 34,000					
		2013A GO Refunding - Water		\$ 35,000					
601-49400-610	E	Interest		-	-		-	-	-
601-49400-611	E	Bond Interest		99,553	110,787		118,748	128,629	138,846
		2007 GO Revenue Note, PFA		\$ 9,468					
		2008 GO Revenue Note, PFA		\$ 73,861					
		2010A GO Utility Revenue Bonds - Water		\$ 3,600					
		2011 GO Water Revenue Bonds, PFA		\$ 6,193					
		2013A GO Refunding - Water		\$ 6,430					
601-49400-620	E	Fiscal Agent s Fees		685	684		685	683	683
601-49400-621	E	Bond Discount		-	-		-	-	-
601-49400-630	E	Amortization of Bond Discount		-	-		-	-	-
601-49400-700	E	Transfers (GENERAL)		4,429	4,534		4,333	4,333	4,333
		2011A GO Improvement Bonds (930)		\$ 4,429					
601-49400-701	E	Equipment/Bldg Payments		-	-		-	-	-
601-49400-710	E	Transfer Debt from Government		-	-		-	-	-
601-49400-720	E	Operating Transfers		40,000	-		-	338,714	-
		Capital Contribution Liquor Store Infrastructure		\$ 40,000					
601		TOTAL		1,922,956	1,470,655		1,337,527	1,664,037	1,407,937
601		NET INCOME / (LOSS)		(347,817)	(266,967)		54,929	(129,507)	(134,466)
601		NET CASH FLOW / (LOSS)		52,183	133,033		451,286	251,586	251,739

Acct Number	Type	Title / Detail	PROPOSED 2021 BUDGET	FINAL 2020 BUDGET	FINAL 2019 BUDGET	2019 ACTUAL	2018 ACTUAL	2017 ACTUAL
602		SEWER FUND						
602-33400	R	State Grants and Aids	-	-	-	-	-	-
602-33439	R	PERA Pension Other Revenue	-	-	-	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	-	-	-	2	(3,660)	(53)
602-36200	R	Miscellaneous Revenues	-	-	500	-	-	-
602-36201	R	Refunds & Reimbursements	1,600	1,600	3,500	1,660	757	1,621
602-36210	R	Interest Earnings	25,000	40,000	40,341	103,189	23,367	37,538
602-36261	R	Contributions - Developer	-	-	-	-	-	-
602-36262	R	Contributions - Other Funds	-	-	-	-	-	-
602-37153	R	Misc. Charges	-	-	-	-	-	-
602-37200	R	Sewer Sales	1,575,000	1,275,878	1,221,000	1,376,571	1,222,029	1,094,403
602-37228	R	Utility Trunk Fee	20,000	-	-	40,887	26,950	20,290
602-37251	R	Sewer Access Charge (SAC)	300,000	168,950	164,028	272,131	286,650	409,959
602-37252	R	Sewer Reconnection Chg	-	-	-	-	-	-
602-37260	R	Swr Penalty	5,750	-	-	5,724	5,778	6,302
602-37843	R	Bank Charges	-	-	-	-	-	-
602-39102	R	Sale of Property	-	-	-	-	-	-
602-39200	R	Interfund Operating Transfers	-	-	-	-	-	-
602-39201	R	Transfer from General Fund	58,259	58,260	68,747	-	11,115	-
602-39203	R	Transfer from Other Fund	-	-	-	-	-	-
602-39320	R	Reoffering Premium	-	-	-	-	-	-
602-39400	R	Loan Forgiveness	-	-	-	107,047	-	173,893
602-39999	R	Prior Period Adjustment	-	-	-	(0)	(24,149)	-
602		SEWER FUND REVENUES	1,985,609	1,544,688	1,498,116	1,907,470	1,549,827	1,743,952

Acct Number	Type	Title / Detail	PROPOSED 2021 BUDGET	FINAL 2020 BUDGET	FINAL 2019 BUDGET	2019 ACTUAL	2018 ACTUAL	2017 ACTUAL
602		SEWER FUND						
602-49450-100	E	Wages & Salaries General	172,628	166,758	149,117	138,569	145,077	140,649
602-49450-101	E	PT Salaries & Wages	-	2,600	-	-	-	-
602-49450-102	E	Full-Time Employees OT	13,000	11,000	11,000	12,456	11,709	13,336
602-49450-103	E	Health Stipend (HRA)	-	-	-	-	-	-
602-49450-105	E	Labor Credit - Work for Others	-	-	-	-	-	-
602-49450-108	E	Wages & Salaries Admin	54,557	59,984	55,333	46,773	43,622	28,653
602-49450-112	E	Contracted Services	6,600	5,950	5,950	4,177	4,771	5,297
		Leaks/Breaks/Repairs	\$ 1,500					
		Generator Service Agreement	\$ 2,300					
		WWTP Meter Calibration	\$ 1,000					
		City Code Update (30%)	\$ 1,800					
602-49450-113	E	Clothing Replacement	300	175	130	266	168	86
602-49450-120	E	Employer Contrib Ret General	28,205	27,013	24,487	20,398	23,135	27,147
602-49450-128	E	Employer Contrib Ret Admin	8,294	9,116	8,383	8,850	6,376	-
602-49450-129	E	Pension Expense	-	-	-	(10,678)	(21,860)	15,789
602-49450-130	E	Employer Paid Ins General	44,143	42,696	43,363	36,216	37,656	35,054
602-49450-138	E	Employer Paid Ins Admin	11,692	12,330	13,258	11,702	11,017	4,400
602-49450-142	E	Unemployment Comp Benefit Pymt	-	-	-	-	-	6
602-49450-150	E	OPEB Expense	-	-	-	4,559	7,606	-
602-49450-151	E	Worker's Comp Insurance	15,306	13,198	9,773	11,518	5,019	7,509
602-49450-208	E	Training and Instruction	3,650	3,805	4,183	1,315	3,241	2,409
		Training and Instruction	\$ 3,250					
		Civic Systems Symposium - Util. Clerk	\$ 400					
602-49450-211	E	S/W Billing Supplies	1,575	1,743	1,743	2,269	1,026	1,300
602-49450-212	E	Motor Fuels	3,500	3,110	3,360	2,806	2,414	1,772
602-49450-220	E	General Supplies	6,000	6,500	7,500	4,163	3,891	5,550
602-49450-221	E	Chemicals	70,000	100,000	100,000	43,694	44,879	62,616
602-49450-240	E	Small Tools and Minor Equip	1,000	1,750	1,400	776	1,328	856
602-49450-260	E	Hauling	-	-	-	-	-	-

Acct Number	Type	Title / Detail	PROPOSED 2021 BUDGET	FINAL 2020 BUDGET	FINAL 2019 BUDGET	2019 ACTUAL	2018 ACTUAL	2017 ACTUAL
602-49450-300	E	Professional Svcs (GENERAL)						
		Safety Training (14%)	\$ 994					
		City Attorney	\$ 506					
		CDL Drug Testing (30%)	\$ 270					
		Continuing Disclosure Report	\$ 500					
602-49450-301	E	Auditing and Acct g Services	4,385	4,384	2,937	3,175	3,618	7,958
		Annual Financial Audit (12.5%)	\$ 3,760					
		AUP (Agreed Upon Procedures)	\$ 625					
602-49450-303	E	Engineering Fees		3,500	3,500	6,997	4,499	964
602-49450-305	E	Technology	6,281	5,456	4,590	4,534	4,453	3,704
		PSN Monthly ebill (35%)	\$ 240					
		Civic Systems Support (13.46%)	\$ 1,486					
		Laserfiche Support (25%)	\$ 825					
		Civic Plus Support (25%)	\$ 580					
		WB IT Solutions (10%)	\$ 3,110					
		Anti Spam Software	\$ 40					
602-49450-320	E	Communications (GENERAL)	3,104	3,396	3,288	3,180	3,460	3,075
		Landline Service	\$ 990					
		Long Distance	\$ 10					
		Verizon	\$ 2,104					
602-49450-322	E	Postage	5,500	4,532	3,532	5,019	4,226	3,273
602-49450-351	E	Legal Notices Publishing	150	150	150	150	179	19
602-49450-361	E	General Liability Ins	21,560	20,448	17,751	19,382	16,746	17,506
602-49450-380	E	Utilities	254,000	223,590	100,014	239,625	99,106	78,524
602-49450-400	E	Ground Maintenance	1,000	1,000	1,000	-	-	1,198
602-49450-401	E	Maint & Repairs - Bldgs.	5,000	5,000	11,410	3,572	2,581	1,080
		Garbage/Recycling Services	\$ 1,520					
		Miscellaneous	\$ 3,480					
602-49450-404	E	Repairs/Maint Machinery/Equip	20,000	20,000	28,000	34,649	19,519	20,401
		Auto Expense (20% From Admin)	\$ 110					
		Miscellaneous	\$ 19,890					
602-49450-405	E	Depreciation (GENERAL)	565,000	490,000	477,000	564,320	483,077	477,075
602-49450-410	E	Rentals	-	-	-	-	665	-
602-49450-415	E	Other Equipment Rentals	-	-	-	-	-	-
602-49450-417	E	Uniform Rentals	1,600	1,560	1,560	1,370	1,432	1,465

Acct Number	Type	Title / Detail		PROPOSED	FINAL	FINAL	2019 BUDGET	2019 ACTUAL	2018 ACTUAL	2017 ACTUAL
602-49450-433	E	Dues and Subscriptions		1,735	1,875	1,875	1,706	1,703		1,784
		WWTF Hazardous Chemical	\$ 25							
		WWTP Annual Permit Fee	\$ 1,450							
		MN Rural Water Assn (50%)	\$ 125							
		MN Wastewater Operators Assn.	\$ 25							
		APWA (25%)	\$ 110							
602-49450-437	E	Other Miscellaneous		-	-	-	4	-	-	4
602-49450-438	E	Bank Charges		-	-	-	-	-	-	-
602-49450-492	E	Testing-Waste/Water		6,000	8,000	8,000	4,150	3,710	7,139	
602-49450-494	E	Property Management		-	-	-	-	-	-	-
602-49450-500	E	Capital Expenditures		3,100	424,830	46,950	6,049	21,259	8,050	
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		365,000	355,000	260,000	260,000	428,889	620,755	
		2010A GO Utility Revenue Bonds - Sewer	\$ 35,000							
		2014B GO Bonds - Sewer portion	\$ 105,000							
		2016A GO Sewer Revenue Bonds, PFA	\$ 225,000							
602-49450-611	E	Bond Interest		59,561	66,708	72,513	72,040	11,833	82,763	
		2010A GO Utility Revenue Bonds - Sewer	\$ 5,585							
		2014B GO Bonds - Sewer portion	\$ 10,576							
		2016A GO Sewer Revenue Bonds, PFA	\$ 43,400							
602-49450-620	E	Fiscal Agent's Fees		802	802	505	305	802	501	
602-49450-621	E	Bond Discount		-	-	-	-	-	-	-
602-49450-630	E	Amortization of Bond Discount		(6,018)	(6,018)	-	(6,018)	(6,018)	(6,018)	
602-49450-700	E	Transfers (GENERAL)		35,431	36,273	39,190	39,190	34,668	34,668	
		2011A GO Improvement Bonds (930)	\$ 35,431							
602-49450-710	E	Transfer Debt from Government		-	-	-	-	-	-	-
602-49450-720	E	Operating Transfers		35,000	-	-	-	230,039	-	-
		Capital Contribution Liquor Store Infrastructure	\$ 35,000							
602		TOTAL SEWER FUND EXPENDITURES		1,837,412	2,140,401	1,524,941	1,605,614	1,703,299	1,720,393	
602		NET INCOME / (LOSS)		148,197	(595,713)	(26,825)	301,856	(153,473)	23,559	
602		NET CASH FLOW / (LOSS)		707,179	(111,731)	450,175	746,993	333,481	336,512	

Acct Number	Type	Title / Detail	PROPOSED 2021 BUDGET	FINAL 2020 BUDGET	FINAL 2019 BUDGET	2019 ACTUAL	2018 ACTUAL	2017 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	-	-	-	86	233	-
603-36100	R	Special Assessments	-	-	-	40	2,238	758
603-36200	R	Miscellaneous Revenues	750	-	-	746	3,056	-
603-36201	R	Refunds & Reimbursements	50	-	-	15	31	105
603-36210	R	Interest Earnings	1,000	1,500	1,000	12,012	5,278	888
603-36262	R	Contributions - Other Funds	-	-	-	-	-	-
603-37300	R	Stormwater Sales	382,600	339,303	297,452	347,823	322,367	270,027
603-37360	R	Stormwater Penalty	1,750	-	-	1,670	1,731	2,021
603-39999	R	Prior Period Adjustment	-	-	-	-	(4,001)	-
603		TOTAL STORM WATER FUND REVENUES	386,150	340,803	298,452	362,392	330,933	273,799

Acct Number	Type	Title / Detail	PROPOSED 2021 BUDGET	FINAL 2020 BUDGET	FINAL 2019 BUDGET	2019 ACTUAL	2018 ACTUAL	2017 ACTUAL
603		STORM WATER FUND						
603-49500-100	E	Wages & Salaries General	30,098	47,405	48,854	44,380	33,986	35,184
603-49500-102	E	Full-Time Employees OT	1,000	1,000	350	885	1,188	68
603-49500-108	E	Wages & Salaries Admin	-	-	4,413	-	-	-
603-49500-112	E	Contracted Services	600	250	250	-	363	149
		City Code Update (10%)	\$ 600					
603-49500-113	E	Clothing Replacement	50	50	20	45	52	14
603-49500-120	E	Employer Contrib Ret General	4,730	7,352	7,577	6,947	5,445	5,015
603-49500-128	E	Employer Contrib Ret Admin	-	-	669	-	-	-
603-49500-129	E	Pension Expense	-	-	-	9,993	3,001	216
603-49500-130	E	Employer Paid Ins General	7,552	7,310	9,533	9,627	7,720	6,537
603-49500-138	E	Employer Paid Ins Admin	-	-	693	-	-	-
603-49500-150	E	OPEB Expense	-	-	-	2,260	1,035	-
603-49500-151	E	Worker's Comp Insurance	2,367	2,275	3,790	4,499	785	42
603-49500-208	E	Training and Instruction	1,900	1,085	1,085	414	573	60
		Civic Systems Symposium - Util. Clerk	100					
		Sweeper/Vac Training	1,800					
603-49500-211	E	S/W Billing Supplies	350	387	387	504	293	289
603-49500-212	E	Motor Fuels	1,400	1,333	1,444	1,570	1,320	901
603-49500-220	E	General Supplies	400	400	400	414	4,067	125
603-49500-230	E	Salt/Sand	4,300	5,500	5,500	3,293	3,884	2,053
603-49500-231	E	Street Maintenance	-	-	-	-	-	112
603-49500-240	E	Small Tools and Minor Equip	700	800	1,150	263	966	488
603-49500-300	E	Professional Svcs (GENERAL)	8,408	12,250	12,250	11,102	11,025	1,919
		City Attorney	250					
		Engineering - MS4 Assistance	7,500					
		CDL Drug Testing (10%)	90					
		Safety Training (8%)	568					

Acct Number	Type	Title / Detail	PROPOSED		FINAL		FINAL		2017 ACTUAL
			2021 BUDGET	2020 BUDGET	2019 BUDGET	2019 ACTUAL	2018 ACTUAL		
603-49500-301	E	Auditing and Acct'g Services		4,385	4,384	2,937	3,175	3,618	7,958
		Annual Financial Audit (12.5%)	\$ 3,760						
		AUP (Agreed Upon Procedures)	\$ 625						
603-49500-303	E	Engineering Fees		20,000	35,000	35,000	7,509	26,815	17,724
603-49500-305	E	Technology		924	560	420	373	506	420
		PSN Monthly eBill (10%)	\$ 70						
		Civic Systems Support (7.37%)	\$ 814						
		Anti Spam Software	\$ 40						
603-49500-322	E	Postage		1,220	996	774	1,152	943	786
603-49500-351	E	Legal Notices Publishing		200	200	200	173	667	-
603-49500-361	E	General Liability Ins		260	346	842	374	797	1,146
603-49500-380	E	Utilities		4,710	4,321	4,159	4,444	4,074	3,653
603-49500-400	E	Ground Maintenance		10,000	15,000	15,000	570	7,523	3,999
603-49500-404	E	Repairs/Maint Machinery/Equip		5,900	5,330	5,330	7,390	4,479	5,822
603-49500-405	E	Depreciation (GENERAL)		41,000	45,000	40,500	41,000	40,999	40,416
603-49500-410	E	Rentals		-	1,000	1,000	-	-	-
603-49500-417	E	Uniform Rentals		300	250	250	270	236	194
603-49500-433	E	Dues and Subscriptions		1,100	1,040	1,040	636	618	30
		MS4 Stormwater Permit	\$ 400						
		MCSC Membership	\$ 700						
603-49500-437	E	Other Miscellaneous		-	-	-	-	-	(583)
603-49500-495	E	Rain Garden		5,000	-	-	-	-	-
603-49500-500	E	Capital Expenditures		114,100	135,550	359,147	6,083	1,303	15,090
603-49500-530	E	ImprovementsOtherThanBldgs		-	-	-	-	-	-
603-49500-700	E	Transfers (GENERAL)		65,000	-	-	-	-	-
		Capital Contribution Liquor Store Infrastructure	\$ 65,000						
603		TOTAL STORM WATER FUND EXPENDITURES		337,954	336,374	564,964	169,345	168,281	149,827
603		NET INCOME / (LOSS)		48,196	4,429	(266,512)	193,047	162,652	123,973
603		NET CASH FLOW / (LOSS)		89,196	49,429	(226,012)	246,300	207,687	164,604

Acct Number	Type	Title / Detail	PROPOSED 2021 BUDGET	FINAL 2020 BUDGET	FINAL 2019 BUDGET	2019 ACTUAL	2018 ACTUAL	2017 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	-	-	-	420	1,312	-
609-34101	R	Rent Revenue	-	-	-	-	-	-
609-36200	R	Miscellaneous Revenues	-	-	-	40	-	-
609-36201	R	Refunds & Reimbursements	-	-	-	297	(20)	(236)
609-36202	R	Loan Payments	-	-	-	-	-	-
609-36210	R	Interest Earnings	4,000	6,000	7,000	12,475	6,087	5,796
609-36230	R	Contributions and Donations	-	-	-	-	-	-
609-37811	R	Liquor Sales -Off Sale	1,029,670	975,904	905,061	1,004,560	959,181	884,161
609-37812	R	Beer Sales -Off Sale	1,669,770	1,538,361	1,493,931	1,629,040	1,511,999	1,459,432
609-37813	R	Wine Sales -Off Sale	302,990	302,147	285,519	295,602	296,969	278,926
609-37815	R	Other Merchandise -Off Sale	167,810	162,136	152,830	163,716	159,358	149,300
609-37816	R	Ice Sales	17,600	19,436	19,467	17,172	19,103	19,017
609-37840	R	Cash Over - (Short)	-	-	-	-	-	-
609-37841	R	Refunds	(4,000)	(3,820)	-	(3,320)	(3,750)	(3,520)
609-37842	R	NSF Checks	-	-	-	-	-	49
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	79,384	53,619	-	-	-
609-39999	R	Prior Period Adjustment	-	-	-	-	(23,016)	-
609		TOTAL	3,213,605	3,079,548	2,917,427	3,120,004	2,927,223	2,792,926

Acct Number	Type	Title / Detail	PROPOSED 2021 BUDGET	FINAL 2020 BUDGET	FINAL 2019 BUDGET	2019 ACTUAL	2018 ACTUAL	2017 ACTUAL
609		MUNICIPAL LIQUOR FUND						
609-49750-100	E	Wages & Salaries General	211,957	203,387	185,250	200,267	169,246	152,812
609-49750-101	E	Part Time Salaries and Wages	44,970	43,782	55,101	35,744	39,470	46,903
609-49750-102	E	Full-Time Employees OT	-	-	-	974	-	-
609-49750-103	E	Health Stipend (HRA)	-	-	-	-	-	-
609-49750-105	E	Labor Credit - Work for Others	-	-	-	-	-	-
609-49750-108	E	Wages & Salaries Admin	44,632	50,349	50,826	41,165	37,905	31,837
609-49750-112	E	Contracted Services	-	-	-	-	-	-
609-49750-120	E	Employer Contrib Ret General	38,924	37,446	36,413	34,024	30,676	33,189
609-49750-128	E	Employer Contrib Ret Admin	6,790	7,656	7,700	5,698	5,568	-
609-49750-129	E	Pension Expense	-	-	-	23,606	(12,349)	35,648
609-49750-130	E	Employer Paid Ins General	49,400	47,821	44,646	49,227	37,825	32,769
609-49750-138	E	Employer Paid Ins Admin	7,632	8,399	9,035	6,811	7,320	4,834
609-49750-142	E	Unemployment Comp Benefit Pymt	-	-	-	-	263	2,769
609-49750-150	E	OPEB Expense	-	-	-	13,013	6,438	-
609-49750-151	E	Worker's Comp Insurance	13,397	13,655	9,452	11,130	5,111	7,019
609-49750-200	E	Office Supplies (GENERAL)	4,600	5,500	5,500	4,515	4,818	4,482
609-49750-208	E	Training and Instruction	1,875	2,480	2,200	987	520	392
		MMBA Conference	\$ 1,500					
		Alcohol Server Training	\$ 150					
		Food/Wine Pairing Training	\$ 175					
		Regional Meeting/Misc Training	\$ 50					
609-49750-251	E	Liquor For Resale	709,460	676,149	629,664	692,158	659,658	614,306
609-49750-252	E	Beer For Resale	1,281,990	1,162,895	1,127,465	1,250,724	1,134,532	1,099,966
609-49750-253	E	Wine For Resale	196,900	203,829	184,643	192,097	198,857	180,139
609-49750-257	E	Ice For Resale	8,350	9,084	8,665	8,142	8,863	8,453
609-49750-259	E	Other For Resale	120,390	120,585	111,537	117,455	117,643	108,816
609-49750-260	E	Hauling	10,400	10,259	9,708	10,148	10,009	9,471
609-49750-300	E	Professional Svcs (GENERAL)	1,094	1,071	1,080	969	961	951
		Safety Training (14%)	\$ 994					
		Miscellaneous	\$ 100					
609-49750-301	E	Auditing and Acct g Services	4,385	4,384	2,937	3,175	3,618	7,958
		Annual Financial Audit (12.5%)	\$ 3,760					
		AUP (Agreed Upon Procedures)	\$ 625					
609-49750-305	E	Technology	5,907	4,816	5,060	5,592	5,697	4,556
		WB IT Solutions (10%)	\$ 3,110					
		Civic Plus Support (12.5%)	\$ 290					
		Civic Systems Support (5.45%)	\$ 602					
		Anti Spam Software	\$ 20					
		Zabinski - Firewall, Software Updates	\$ 1,885					

Acct Number	Type	Title / Detail		PROPOSED	FINAL	FINAL	2019 BUDGET	2019 ACTUAL	2018 ACTUAL	2017 ACTUAL
609-49750-320	E	Communications (GENERAL)		2,308	2,233	1,730	2,249	2,031		1,676
			Verizon							
			Landline Service							
			Long Distance							
609-49750-322	E	Postage		-	-	-	-	-	-	-
609-49750-340	E	Advertising		7,000	7,370	7,000	6,125	4,452	6,438	6,438
609-49750-351	E	Legal Notices Publishing		500	500	500	166	1,085	685	
609-49750-361	E	General Liability Ins		3,300	3,292	4,410	3,184	4,157	6,792	
609-49750-364	E	Dram Shop		3,140	3,395	3,041	3,019	2,842		-
609-49750-380	E	Utilities		15,100	15,049	15,348	14,243	12,791	12,506	
609-49750-400	E	Ground Maintenance		300	375	375	194	-	303	
609-49750-401	E	Maint & Repairs - Bldgs.		3,860	3,596	5,010	4,325	1,279	1,896	
			Janitorial Services							
			Rug Service							
			Garbage/Recycling Services							
			Miscellaneous							
609-49750-404	E	Repairs/Maint Machinery/Equip		3,500	3,750	3,400	771	3,927	1,099	
			Auto Expense (20% From Admin)							
			Miscellaneous							
609-49750-405	E	Depreciation (GENERAL)		21,245	23,000	20,700	21,245	21,245	20,662	
609-49750-431	E	Over/Short		-	-	-	(50)	39	(5)	
609-49750-433	E	Dues and Subscriptions		3,060	2,010	2,010	2,895	878	1,970	
			MMBA							
			Buyer's Card MOOFSL							
			Music License (ASCAP)							
			Tobacco License							
609-49750-437	E	Other Miscellaneous		-	-	-	4	-	-	-
609-49750-438	E	Bank Charges		50,960	43,000	37,451	49,717	38,377	34,046	
609-49750-443	E	Check Recovery Fee		-	-	-	-	-	-	-
609-49750-490	E	Donations-Organizations		-	-	-	-	-	-	273
609-49750-493	E	Alarm System		1,120	1,144	1,144	818	1,389	871	
609-49750-500	E	Capital Expenditures		-	8,360	10,670	8,108	-	-	-
609-49750-501	E	Replacement Fund		-	-	-	-	-	-	-
609-49750-520	E	Buildings and Structures		-	-	-	-	-	-	-
609-49750-720	E	Operating Transfers		350,000	350,000	350,000	350,000	350,000	350,000	
609		TOTAL MUNICIPAL LIQUOR FUND EXPENDITURES		3,228,447	3,080,621	2,949,671	3,174,635	2,917,141	2,826,481	
609		NET INCOME / (LOSS)		(14,841)	(1,073)	(32,244)	(54,631)	10,082	(33,555)	
609		NET CASH FLOW / (LOSS)		6,404	21,927	(11,544)	3,233	25,416	22,755	

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