

CITY OF FALCON HEIGHTS
City Council Workshop
City Hall
2077 West Larpenteur Avenue

AGENDA
August 17, 2022
6:30 P.M.

- A. CALL TO ORDER:

- B. ROLL CALL: ANDREWS ___ GUSTAFSON___ LEEHY___
MEYER ___ WEHYEE___

STAFF PRESENT: LINEHAN___ SORENSEN___

- C. PRESENTATIONS:

- D. POLICY ITEMS:
 - 1. 2023 Proposed Budget
 - a. General Fund
 - b. Special Revenue
 - c. Enterprise Funds
 - d. Debt Service

- E. INFORMATION/ ANNOUNCEMENTS:

- F. ADJOURNMENT:

DISCLAIMER: City Council Workshops are held monthly as an opportunity for Council Members to discuss policy topics in greater detail prior to a formal meeting where a public hearing may be held and/or action may be taken. Members of the public that would like to make a comment or ask questions about an item on the agenda for an upcoming workshop should send them to mail@falconheights.org prior to the meeting. Alternatively, time is regularly allotted for public comment during Regular City Council Meetings (typically 2nd and 4th Wednesdays) during the Community Forum.

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REQUEST FOR CITY COUNCIL ACTION

Meeting Date	August 17, 2022
Agenda Item	Policy D1
Attachment	Budget Worksheets
Submitted By	Jack Linehan, City Administrator

Item	Proposed 2023 Budget: General Fund, Special Revenues Fund, Enterprise Fund, Debt Service
Description	<p>Staff will present the preliminary proposed 2023 budget. We will discuss and review the general funds, special revenue funds, enterprise funds, and debt service.</p> <p>We are still waiting for additional information to complete revenue estimates.</p> <p>The funds discussed will be as follows:</p> <p>1. <u>General Fund</u> The General Fund (a governmental fund) is the general operating fund of the city and is used to account for all financial resources except those required to be accounted for in another fund. Activities accounted for in the general fund include general government, public safety, parks and public works, and contingency.</p> <p>The following funds expense categories will be discussed:</p> <p><u>Revenues:</u></p> <ul style="list-style-type: none"> • General Fund Revenues <p><u>Expenditure Accounts:</u></p> <ul style="list-style-type: none"> • 111 - Legislative • 112 - Administrative • 113 - Finance • 114 - Legal • 115 - Elections • 116 - Communications • 117 - Planning & Inspections • 121 - Emergency Preparedness • 122 - Police • 123 - Prosecution • 124 - Fire Services • 125 - Fire Relief • 131 - City Hall & Grounds • 132 - Street • 133 - Engineering • 134 - Tree Program

	<ul style="list-style-type: none"> • 137 – Environmental Expenditures (<i>new for 2023</i>) • 141 – Park Maintenance & Administration • 192 – Contingency <p>2. <u>Special Revenue Funds</u> The Government Accounting Standards Board (GASB) issued Statement No.54 in 2011, to clarify the definition of special revenue funds, as there was some ambiguity before. From the Statement: "Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects."</p> <p>Special Revenue Accounts that will be discussed include:</p> <ul style="list-style-type: none"> • 201 – Park Programs • 202 – Charitable Gambling • 203 – Community Garden • 204 – Water • 206 – Recycling • 208 – Community & Economic Development • 209 – Street Lighting • 210 – Community Inclusion <p>3. <u>Enterprise Funds (Sanitary Sewer and Storm Drainage)</u> The Government Accounting Standards Board (GASB) describes enterprise funds in its Codification of Governmental Accounting and Financial Reporting Standards. It states that enterprise funds may be used to report an activity for which a fee is charged to external users for goods or services.</p> <p>Enterprise Funds that will be discussed include:</p> <ul style="list-style-type: none"> • 601 – Sanitary Sewer • 602 – Storm Drainage <p>4. <u>Debt Service</u> Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal, interest, and debt service fees.</p> <p>Debt Service Accounts that will be discussed include:</p> <ul style="list-style-type: none"> • 313 – 2021 G.O Improvement Bond Series 2021A • 314 – 2023 G.O. Improvement Bond Series 2023A • 316 – 2017 G.O. Improvement Bond Series 2017A
Budget Impact	N/A
Attachment(s)	<ul style="list-style-type: none"> • General Fund Budget Sheets • Special Revenue Budget Sheets • Enterprise Funds Sheets • Debt Service Sheets
Action(s) Requested	No action required at this time.

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GENERAL FUND REVENUE BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
<i>PROPERTY TAXES</i>							
30111	CURRENT AD VALOREM TAXES	1,445,972	1,528,440	1,642,995	1,737,700	1,737,700	-
30111	FISCAL DISPARITY	310,957	396,048	382,922	429,234	429,234	
30112	DELINQUENT AD VALOREM	3,849	7,965	4,972	0	5,000	0
30113	UNALLOTMENT LEVY/DELINQUENT PENALTY	14	4,182	156	0	500	0
	<i>TOTAL PROPERTY TAX LEVY</i>	<u>1,760,792</u>	<u>1,936,635</u>	<u>2,031,045</u>	<u>2,166,934</u>	<u>2,172,434</u>	<u>0</u>
<i>LICENSES & PERMITS</i>							
32110	CONTRACTOR LICENSES	71	315	105	50	35	50
32120	LIQUOR & WINE LICENSES	12,614	4,312	16,314	6,000	8,000	8,000
32130	CIGARETTE & AMUSEMENT LICENSES	750	500	750	500	500	500
32140	MISCELLANEOUS BUSINESS LICENSES	9,264	6,767	8,385	8,000	8,000	8,000
32150	RENTAL HOUSING LICENSE	8,056	8,450	8,071	8,400	8,500	8,400
32210	BUILDING PERMITS	70,593	21,968	152,880	35,000	35,000	35,000
32212	ROOFING PERMITS	14,438	6,800	9,724	8,000	12,000	8,000
32214	WINDOW/SIDING PERMITS	11,301	13,197	15,979	12,000	3,000	10,000
32216	ZONING/DRIVEWAYS/FENCES	5,109	490	760	1,000	1,100	1,000
32220	MECHANICAL PERMITS	19,029	9,514	30,482	9,200	10,000	9,200
32230	PLUMBING PERMITS	6,536	2,972	8,700	3,000	3,500	3,000
32235	SIGN PERMITS	180	130	100	0	50	0
32240	OTHER PERMITS	9,146	9,360	8,229	0	2,500	0
	<i>TOTAL LICENSES & PERMITS</i>	<u>167,087</u>	<u>84,775</u>	<u>260,480</u>	<u>91,150</u>	<u>92,185</u>	<u>91,150</u>
<i>INTERGOVERNMENTAL</i>							
33400	STATE GRANTS & AIDS (LGA)	603,532	603,525	603,532	603,532	603,532	603,532
33403	COVID 19 RELIEF	0	412,789	0	0	0	0
33410	OTHER GRANTS (PERA & TREE DISASTER)	1,707	0	0	0	0	0
33411	STATE AID - POLICE	116,564	67,719	63,649	0	0	0
33430	MINNESOTA STATE AID - DOT	0	0	0	0	0	0
33440	INSURANCE PREMIUM - FIRE	59,443	60,256	55,862	0	0	0
33700	CABLE TV FRANCHISE FEES	44,141	33,472	36,381	30,000	35,000	30,000
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>825,387</u>	<u>1,177,761</u>	<u>759,424</u>	<u>633,532</u>	<u>638,532</u>	<u>633,532</u>
<i>CHARGES FOR SERVICES</i>							
34101	CITY FACILITY RENTAL	16,718	1,555	3	1,000	2,000	2,500
34120	PLAN CHECK FEES	38,783	11,736	91,458	10,000	8,000	10,000
34140	SPECIAL ASSESSMENT SEARCH	500	0	0	0	0	0
34150	ZONING REVIEW FEES	1,100	1,250	0	500	500	500
34160	ADMINISTRATIVE FEES	145	152	440	200	0	200
34170	SALE OF MAPS & COPIES	2	5	1	0	0	0
34210	LAUDERDALE - FIRE CONTRACT	40,605	28,826	0	0	0	0

NOTE:
Awaiting tax capacity /fiscal disparities numbers from Ramsey County

Estimate

34215	FIRE RENTAL HOUSING INSPECTIONS	0	0	0	0	0	0
34217	ACCIDENT CLEAN UP	710	700	0	0	0	0
34221	FALSE ALARMS - FIRE	0	686	0	0	0	0
34222	FALSE ALARMS - SECURITY	2,282	4,677	976	500	500	750
34223	CONDUIT BONDING	0	0	0	0	0	0
34500	TOBACCO COMPLIANCE	0	0	0	0	0	0
XXXX	LAUDERDALE - PLOWING CONTRACT	0	0	0	0	12,500	24,300
	<i>TOTAL CHARGES FOR SERVICES</i>	100,846	49,587	92,880	12,200	23,500	38,250
	<i>FINES & FORFEITS</i>						
35110	COURT FINES	28,191	15,109	19,511	15,000	12,500	15,000
	<i>TOTAL FINES & FORFEITS</i>	28,191	15,109	19,511	15,000	12,500	15,000
	<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	0	0	0	0	0	0
	<i>TOTAL SPECIAL ASSESSMENTS</i>	0	0	0	0	0	0
	<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	53,157	40,292	20,883	15,000	15,000	15,000
36213	CHANGE IN FAIR VALUE OF i	7,045	4,781	(17,721)	0	0	0
36400	MISCELLANEOUS	841	5,348	623	700	1,500	1,500
36402	FIRE FIGHTING TNG/EDUC REIMB	6,006	6,100	500	0	0	0
36404	ST FAIR POLICE SVC	0	0	0	0	0	0
36409	ATTORNEY FEE REIMBURSEMENT	0	0	0	0	0	0
36410	TIES PAYMENT	0	0	0	0	0	0
36420	INSURANCE REFUND	2,656	16,950	14,812	3,000	18,645	0
36425	INSURANCE SETTLEMENT	0	0	0	0	0	0
36430	CERT TRAINING	0	0	0	0	0	0
36450	EVENT COMMUNITY SUPPORT	0	0	0	0	0	0
36460	EVENTS REVENUE	0	0	0	0	0	0
36465	5K RUN SPECIAL EVENT	0	0	0	0	0	0
36466	REIMBURSE WC SALARY PAID LMC	0	0	934	0	0	0
36467	PARENTS NIGHT OUT EVENT	0	0	0	0	0	0
36475	LAWN & YARD CLEANUP FEES	0	0	0	0	0	0
36480	SNOW REMOVAL	0	100	200	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	69,705	73,571	20,230	18,700	35,145	16,500
	<i>TOTAL REVENUES</i>	2,952,008	3,337,438	3,183,569	2,937,516	2,974,296	794,432
	<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0		0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	0	0	0	0	0
	<i>TOTAL REVENUES &</i>						
	<i>OTHER FINANCING SOURCES</i>	2,952,008	3,337,438	3,183,569	2,937,516	2,974,296	794,432

Note: Missing large revenue sources of ad valorem taxes & fiscal disparities

LEGISLATIVE EXPENDITURES (111)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
	<i>COMPENSATION</i>						
60510	MAYOR & CITY COUNCIL	16,974	19,800	19,800	19,800	19,800	19,800
64011	PERA CONTRIBUTIONS	669	810	810	1,000	810	810
64012	FICA CONTRIBUTIONS	1,299	1,515	1,515	1,515	1,515	1,515
	<i>TOTAL COMPENSATION</i>	18,941	22,125	22,125	22,315	22,125	22,125
	<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	176	31	0	200	80	200
70410	LEGAL NOTICES	972	1,381	1,075	1,600	1,000	1,400
	<i>TOTAL MATERIALS & SUPPLIES</i>	1,148	1,412	1,075	1,800	1,080	1,600
	<i>OTHER SERVICES & CHARGES</i>						
80330	CONSULTANT	0	300	0	0	0	0
86100	CONFERENCES/EDUCATION/TRAINING	6,895	598	0	3,000	800	2,500
86130	MEETINGS	508	36	51	500	50	500
86140	COMMISSIONS/MEMBERSHIPS/ASSOCIATIONS	8,976	8,461	8,915	8,579	8,579	9,000
86500	COOPERATIVE SERVICE	9,399	10,038	10,958	11,287	11,287	12,246
88000	INSURANCE & BONDS	47	88	90	90	75	90
	<i>TOTAL OTHER SERVICES & CHARGES</i>	25,825	19,521	20,014	23,456	20,791	24,336
111	<i>TOTAL EXPENDITURES</i>	45,914	43,058	43,214	47,571	43,996	48,061

ADMINISTRATIVE EXPENDITURES (112)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
	<i>COMPENSATION</i>						
60100	REGULAR SALARIES	148,599	147,981	174,075	158,000	198,000	140,000
60520	PART-TIME EMPLOYEES/INCLUSION	0	0	0	10,000	7,500	10,000
64011	PERA CONTRIBUTIONS	11,077	10,663	12,838	11,850	11,850	10,500
64012	FICA CONTRIBUTIONS	11,444	11,500	13,402	12,100	15,720	10,700
64031	HOSPITALIZATION	31,295	27,839	34,637	37,600	20,000	21,850
64032	DENTAL	1,328	1,062	1,282	1,700	1,200	1,100
64033	LONG-TERM DISABILITY	206	283	375	360	300	350
64034	LIFE INSURANCE	252	232	247	250	250	260
	<i>TOTAL COMPENSATION</i>	<u>204,200</u>	<u>199,560</u>	<u>236,857</u>	<u>231,860</u>	<u>254,820</u>	<u>194,760</u>
	<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	4,730	5,913	4,649	5,500	5,500	5,500
70500	POSTAGE	4,379	3,643	2,105	4,400	4,000	4,400
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>9,110</u>	<u>9,556</u>	<u>6,753</u>	<u>9,900</u>	<u>9,500</u>	<u>9,900</u>
	<i>OTHER SERVICES & CHARGES</i>						
80330	CONSULTANT	1,327	1,600	1,200	5,000	5,000	30,000
80340	ADMINISTRATIVE SUPPORT	0	0	0	0	0	0
86010	MILEAGE	448	66	127	600	1,000	1,200
86030	CONFERENCES & SCHOOL	0	0	0	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	3,068	2,406	4,708	5,500	2,600	4,500
86110	MEMBERSHIPS	0	332	0	500	0	500
87000	REPAIR OFFICE EQUIPMENT	720	622	457	3,000	500	1,500
88000	INSURANCE & BONDS	18,737	17,524	20,488	22,200	17,800	19,000
88500	ELECTRONIC PAYMENT EXPENSE	1,650	1,634	423	1,900	0	0
89000	MISCELLANEOUS	2,158	4,929	(1,402)	4,000	5,000	5,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>28,108</u>	<u>29,113</u>	<u>26,000</u>	<u>42,700</u>	<u>31,900</u>	<u>61,700</u>
112	<i>TOTAL EXPENDITURES</i>	<u><u>241,418</u></u>	<u><u>238,229</u></u>	<u><u>269,610</u></u>	<u><u>284,460</u></u>	<u><u>296,220</u></u>	<u><u>266,360</u></u>
	<i>OTHER FINANCING USES</i>						
97000	TRANSFERS TO CAPITAL	52,000	132,000	500,000	114,000	114,000	100,000
	<i>TOTAL OTHER FINANCING USES</i>	<u>52,000</u>	<u>132,000</u>	<u>500,000</u>	<u>114,000</u>	<u>114,000</u>	<u>100,000</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u><u>293,418</u></u>	<u><u>370,229</u></u>	<u><u>769,610</u></u>	<u><u>398,460</u></u>	<u><u>410,220</u></u>	<u><u>366,360</u></u>

FINANCE EXPENDITURES (113)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
	<i>COMPENSATION</i>						
60100	REGULARSALARIES	87,820	93,504	95,654	99,400	100,000	106,000
60520	PART-TIMEFINANCEEMPLOYEES	4,144	1,631	2,454	12,000	19,000	34,600
64011	PERA CONTRIBUTIONS	6,583	6,962	7,154	7,500	7,400	10,500
64012	FICA CONTRIBUTIONS	7,027	7,267	7,502	8,550	9,100	10,700
64031	HOSPITALIZATION	8,369	8,740	8,759	14,100	10,600	13,800
64032	DENTAL	424	424	396	700	450	580
64033	LONG-TERM DISABILITY	278	278	309	300	300	310
64034	LIFEINSURANCE	555	114	568	550	600	600
	<i>TOTAL COMPENSATION</i>	<u>115,201</u>	<u>118,920</u>	<u>122,795</u>	<u>143,100</u>	<u>147,450</u>	<u>177,090</u>
	<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	204	1,261	159	300	300	400
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>204</u>	<u>1,261</u>	<u>159</u>	<u>300</u>	<u>300</u>	<u>400</u>
	<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	10,125	10,400	10,700	11,500	11,160	12,000
80330	FINANCIAL CONSULTANT	50	0	0	0	0	0
80600	SOFTWARE MAINTENANCE	6,956	6,894	7,239	7,600	7,600	7,800
86010	MILEAGE	225	240	566	500	600	700
86100	CONFERENCES/EDUCATION	(200)	0	260	1,000	0	1,000
86110	MEMBERSHIPS	0	230	0	240	240	240
88000	INSURANCE & BONDS	773	697	696	750	750	750
88500	POSTIVE PAYEXP	632	647	691	0	650	700
89000	MISCELLANEOUS	905	905	810	0	460	1,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>19,465</u>	<u>20,013</u>	<u>20,961</u>	<u>21,590</u>	<u>21,460</u>	<u>24,190</u>
113	<i>TOTAL EXPENDITURES</i>	<u>134,871</u>	<u>140,194</u>	<u>143,916</u>	<u>164,990</u>	<u>169,210</u>	<u>201,680</u>

LEGAL EXPENDITURES (114)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
	<i>OTHER SERVICES & CHARGES</i>						
80200	LEGAL FEES	12,659	12,069	9,414	20,000	12,000	15,000
80210	ZONING CODE UPDATE	2,485	0	0	1,000	0	1,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>15,144</u>	<u>12,069</u>	<u>9,414</u>	<u>21,000</u>	<u>12,000</u>	<u>16,000</u>
114	<i>TOTAL EXPENDITURES</i>	<u><u>15,144</u></u>	<u><u>12,069</u></u>	<u><u>9,414</u></u>	<u><u>21,000</u></u>	<u><u>12,000</u></u>	<u><u>16,000</u></u>

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ELECTIONS EXPENDITURES (115)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
	<i>COMPENSATION</i>						
60100	REGULARSALARIES	0	0	0	0	0	0
60520	PART-TIME EMPLOYEES	0	0	0	0	0	0
64011	PERA CONTRIBUTIONS	0	0	0	0	0	0
64012	FICA CONTRIBUTIONS	0	0	0	0	0	0
64031	HOSPITALIZATION	0	0	0	0	0	0
64032	DENTAL	0	0	0	0	0	0
64033	LONG-TERM DISABILITY	0	0	0	0	0	0
64034	LIFEINSURANCE	0	0	0	0	0	0
	<i>TOTAL COMPENSATION</i>	0	0		0	0	0
	<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	356	1,099	371	1,000	1,000	1,000
70500	POSTAGE	0	0	0	0	0	0
	<i>TOTAL MATERIALS & SUPPLIES</i>	356	1,099	371	1,000	1,000	1,000
	<i>OTHER SERVICES & CHARGES</i>						
80300	ELECTION CONTRACT	20,047	15,572	21,800	21,800	21,800	21,800
80350	ACCUVOTE VOTING SERVICE	2,141	2,141	2,141	2,960	3,230	2,430
80400	CONSULTING	0	0	0	0	0	0
86010	MILEAGE	0	0	0	0	0	0
87090	REPAIR OTHER EQUIPMENT	0	0	0	0	0	0
88000	INSURANCE & BONDS	0	0	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	22,188	17,713	23,941	24,760	25,030	24,230
115	<i>TOTAL EXPENDITURES</i>	22,544	18,812	24,312	25,760	26,030	25,230
	<i>OTHER FINANCING USES</i>						
97000	TRANSFERS TO CAPITAL	0	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	0	0	0	0	0	0
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	22,544	18,812	24,312	25,760	26,030	25,230

COMMUNICATIONS EXPENDITURES (116)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
<i>COMPENSATION</i>							
60100	REGULARSALARIES	13,967	13,130	18,540	50,000	36,000	46,500
60520	PART-TIME EMPLOYEES (Special Events)	542	0	84	900	900	900
64011	PERA CONTRIBUTIONS	1,048	912	1,327	3,750	2,800	3,500
64012	FICA CONTRIBUTIONS	1,155	986	1,425	4,100	2,900	3,800
64031	HOSPITALIZATION	862	3,854	31	2,400	400	1,650
64032	DENTAL	36	160	0	640	200	600
64033	LONG-TERM DISABILITY	20	37	25	30	30	35
64034	LIFEINSURANCE	37	71	43	40	42	45
	<i>TOTAL COMPENSATION</i>	<u>17,666</u>	<u>19,150</u>	<u>21,473</u>	<u>61,860</u>	<u>43,272</u>	<u>57,030</u>
<i>MATERIALS & SUPPLIES</i>							
70100	SUPPLIES	776	2,736	3,487	1,000	1,000	1,000
70420	NEWSLETTERS/INFORMATION	2,828	316	6,384	5,000	5,000	5,000
70500	POSTAGE	728	5,231	1,953	0	1,000	1,000
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>4,332</u>	<u>8,283</u>	<u>11,824</u>	<u>6,000</u>	<u>7,000</u>	<u>7,000</u>
85010	TELEPHONE	4,358	309	221	500	300	300
85040	VIRTUAL COMMUNICATION	0	847	2,596	2,000	3,500	3,000
85050	CABLE TV	10,622	16,378	28,518	20,300	18,000	20,000
85060	WEBSITE	3,096	11,500	1,600	4,120	4,120	4,120
85070	NETWORK/TECHNICAL SUPPORT(I-NET)	25,269	16,541	45,703	45,000	44,800	42,330
85080	LASERFICHE/FIBER CABLE MAINTENANCE	4,020	0	0	0	0	0
86010	MILEAGE	61	0	0	0	0	0
86100	COMMISSIONS/MEMBERSHIPS/TRAINING	0	0	0	0	0	0
87090	REPAIR EQUIPMENT	0	0	0	0	0	0
88000	INSURANCE & BONDS	0	0	0	0	0	0
89010	SPECIAL EVENTS	884	1,119	1,372	2,000	3,000	3,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>48,311</u>	<u>46,694</u>	<u>80,010</u>	<u>73,920</u>	<u>73,720</u>	<u>72,750</u>
116	<i>TOTAL EXPENDITURES</i>	<u>70,308</u>	<u>74,127</u>	<u>113,307</u>	<u>141,780</u>	<u>123,992</u>	<u>136,780</u>
<i>OTHER FINANCING USES</i>							
97000	TRANSFERS	0	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>70,308</u>	<u>74,127</u>	<u>113,307</u>	<u>141,780</u>	<u>123,992</u>	<u>136,780</u>

PLANNING & INSPECTIONS EXPENDITURES (117)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
	<i>COMPENSATION</i>						
60100	REGULAR SALARIES	45,834	46,090	58,204	64,000	60,000	65,000
60520	PART-TIME FIRE INSPECTOR	6,453	2,538	63	20,000	7,500	10,000
64011	PERA CONTRIBUTIONS	3,431	3,287	4,426	4,800	4,000	4,900
64012	FICA CONTRIBUTIONS	4,059	3,686	4,656	6,300	5,700	6,500
64031	HOSPITALIZATION	7,803	11,939	7,637	9,500	5,600	6,500
64032	DENTAL	242	491	174	800	170	750
64033	LONG-TERM DISABILITY	67	124	105	130	100	120
64034	LIFE INSURANCE	89	164	101	100	90	100
	<i>TOTAL COMPENSATION</i>	<u>67,976</u>	<u>68,319</u>	<u>75,365</u>	<u>105,630</u>	<u>83,160</u>	<u>93,870</u>
	<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	36	0	53	50	50	50
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>36</u>	<u>0</u>	<u>53</u>	<u>50</u>	<u>50</u>	<u>50</u>
	<i>OTHER SERVICES & CHARGES</i>						
80400	CONSULTING PLANNER	0	15,547	0	0	0	10,000
80500	GIS SUPPORT	940	940	536	1,100	940	1,100
81210	BUILDING INSPECTORS	57,341	48,021	60,101	65,000	65,000	66,000
81220	MECHANICAL INSPECTORS	4,236	6,431	4,422	6,000	6,000	6,000
81230	PLUMBING INSPECTORS	3,940	1,914	1,392	3,000	3,000	3,000
85015	CELLPHONE	600	956	240	600	0	0
86010	MILEAGE	202	77	12	80	80	80
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	295	(182)	0	300	0	300
86110	MEMBERSHIPS	113	295	0	300	0	300
88000	INSURANCE & BONDS	0	0	0	0	0	0
89070	ENERGY AUDIT INCENTIVE	0	600	0	1,500	0	1,500
89100	ENERGY REBATE PROGRAM	0	79	(43)	400	400	400
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>67,666</u>	<u>74,678</u>	<u>66,660</u>	<u>78,280</u>	<u>75,420</u>	<u>88,680</u>
117	TOTAL EXPENDITURES	<u>135,678</u>	<u>142,997</u>	<u>142,077</u>	<u>183,960</u>	<u>158,630</u>	<u>182,600</u>

EMERGENCY PREPAREDNESS EXPENDITURES (121)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
	<i>COMPENSATION</i>						
60100	REGULARSALARIES	3,580	3,966	4,225	4,350	4,800	3,700
60520	PART TIME EMERGENCY MGMT	0	891	0	2,000	0	1,000
64011	PERA CONTRIBUTIONS	265	300	312	330	340	280
64012	FICA CONTRIBUTIONS	274	380	317	490	400	440
64031	HOSPITALIZATION	802	948	916	1,000	460	420
64032	DENTAL	34	34	35	0	25	25
64033	LONG-TERM DISABILITY	4	8	11	0	6	6
64034	LIFEINSURANCE	3	4	3	0	4	5
	<i>TOTAL COMPENSATION</i>	<u>4,962</u>	<u>6,531</u>	<u>5,819</u>	<u>8,170</u>	<u>6,035</u>	<u>5,876</u>
	<i>MATERIALS & SUPPLIES</i>						
70120	SUPPLIES	441	0	0	1,000	0	100
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>441</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>100</u>
	<i>OTHER SERVICES & CHARGES</i>						
85015	CELLPHONE	0	0	0	0	0	0
85020	ELECTRIC	76	68	133	80	260	260
86100	MILEAGE/CONF/EDU/ASSO	0	0	0	0	0	0
86800	RADIO SUBSCRIBER FEE	0	0	0	0	0	0
87091	CIVIL DEFENSE SIREN REPAIR	0	0	0	0	0	0
88000	INSURANCE & BONDS	0	0	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>76</u>	<u>68</u>	<u>133</u>	<u>80</u>	<u>260</u>	<u>260</u>
121	<i>TOTAL EXPENDITURES</i>	<u><u>5,478</u></u>	<u><u>6,599</u></u>	<u><u>5,952</u></u>	<u><u>9,250</u></u>	<u><u>6,295</u></u>	<u><u>6,236</u></u>
	<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u><u>5,478</u></u>	<u><u>6,599</u></u>	<u><u>5,952</u></u>	<u><u>9,250</u></u>	<u><u>6,295</u></u>	<u><u>6,236</u></u>

POLICE EXPENDITURES (122)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
	<i>OTHER SERVICES & CHARGES</i>						
81000	POLICE SERVICES	1,156,139	1,190,372	1,196,435	1,152,805	1,146,732	1,312,870
81200	DISPATCH 911	36,066	39,247	35,474	33,595	33,595	31,652
81300	ANIMAL CONTROL	0	0	0	0	600	800
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>1,192,205</u>	<u>1,229,619</u>	<u>1,231,909</u>	<u>1,186,400</u>	<u>1,180,927</u>	<u>1,345,322</u>
<hr/>							
122	<i>TOTAL EXPENDITURES</i>	<u>1,192,205</u>	<u>1,229,619</u>	<u>1,231,909</u>	<u>1,186,400</u>	<u>1,180,927</u>	<u>1,345,322</u>

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PROSECUTION EXPENDITURES (123)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
	<i>OTHER SERVICES & CHARGES</i>						
80200	LEGAL FEES	30,000	30,000	30,000	31,000	30,000	31,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	30,000	30,000	30,000	31,000	30,000	31,000
123	<i>TOTAL EXPENDITURES</i>	30,000	30,000	30,000	31,000	30,000	31,000

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FIRE SERVICES EXPENDITURES (124)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
<i>COMPENSATION</i>							
60100	REGULAR SALARIES	0	0	0	0	0	0
61510	DRILL COMPENSATION	17,622	14,859	2,647	0	0	0
61520	FIRE COMPENSATION	13,880	13,589	1,502	0	0	0
61525	ADMIN DUTY COMPENSATION/ TNG PREPARATION	16,212	3,633	223	0	0	0
61530	FIRE HALL CLEANING	1,327	2,371	225	0	0	0
61540	HAZMAT TNG COMPENSATION	1,496	688	0	0	0	0
61547	TRAINING PREPARATION	59	342	0	0	0	0
61550	OFFICER COMPENSATION	13,181	5,568	0	0	0	0
64012	FICA CONTRIBUTIONS	4,874	2,959	334	0	0	0
64031	HOSPITALIZATION	0	0	0	0	0	0
64032	DENTAL	0	0	0	0	0	0
64033	LONG-TERM DISABILITY	0	0	0	0	0	0
64034	LIFE INSURANCE	0	0	0	0	0	0
	TOTAL COMPENSATION	68,652	44,009	4,931	0	0	0
<i>MATERIALS & SUPPLIES</i>							
70100	SUPPLIES	9,638	4,472	2,384	0	0	0
70120	TOOLS	242	0	0	0	0	0
70500	POSTAGE	0	0	0	0	0	0
74000	MOTOR FUEL & LUBRICANTS	1,255	1,144	0	0	0	0
77000	CLOTHING	257	2,774	0	0	0	0
	TOTAL MATERIALS & SUPPLIES	11,392	8,390	2,384	0	0	0
<i>OTHER SERVICES & CHARGES</i>							
80330	FIRE CONSULTANT	0	40,000		(	0	0
80332	FIRE SERVICE CONTRACT	0	0	169,155	169,950	173,384	177,718
82010	CLEANING/WASTE REMOVAL	61	0	0	(	0	0
82011	LINEN CLEANING	1,446	1,919	78	(	0	0
85015	CELL PHONE	969	793	98	(	0	0
85070	NETWORK/TECHNICAL SUPPORT (I-NET)	8,423	24,812	0	(	0	0
86010	MILEAGE	447	0	0	(	0	0
86020	TRAINING	10,122	11,296	380	(	0	0
86110	MEMBERSHIPS	440	1,455	0	(	0	0
86120	SUBSCRIPTIONS	0	0	0	(	0	0
86200	MEDICAL EXAMINATIONS	2,890	0	1,490	(	0	0
86800	RADIOMESB/FLEET SUPPORT	1,514	823	0	(	0	0
87025	HAZMAT EQUIPMENT MAINT	736	812	0	(	0	0
87029	REPAIR EQUIPMENT/CONTRACT MAINTENANCE	17,473	29,305	4,229	(	0	0
87092	REPAIR RADIOS	755	111	0	(	0	0
88000	INSURANCE & BONDS	12,548	13,302	18,311	(	0	0
89000	MISCELLANEOUS	0	0	0	(	0	0
	TOTAL OTHER SERVICES & CHARGES	57,824	124,628	193,740	169,950	173,384	177,718
124	TOTAL EXPENDITURES	137,867	177,027	201,056	169,950	173,384	177,718
97000	TRANSFERS	0	0	0	(	0	0
	TOTAL OTHER FINANCING USES	0	0	0	(	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	137,867	177,027	201,056	169,950	173,384	177,718

FIRE RELIEF (125)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
	<i>COMPENSATION & AID</i>						
64040	MN STATE FIRE AID	59,443	62,256	56,862	0	0	0
	<i>TOTAL COMPENSATION & AID</i>	59,443	62,256	56,862	0	0	0
125	<i>TOTAL EXPENDITURES</i>	59,443	62,256	56,862	0	0	0

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CITY HALL & GROUNDS EXPENDITURES (131)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
	<i>COMPENSATION</i>						
60100	REGULAR SALARIES	16,793	17,917	18,455	20,000	20,000	25,000
60520	PART-TIME EMPLOYEES	0	0	2,000	2,500	2,500	0
64011	PERA CONTRIBUTIONS	1,260	1,344	1,384	1,500	1,500	1,500
64012	FICA CONTRIBUTIONS	1,193	1,276	1,457	1,700	1,700	1,550
64031	HOSPITALIZATION	3,828	3,913	4,775	5,100	5,000	6,500
64032	DENTAL	155	206	172	200	200	260
64033	LONG-TERM DISABILITY	20	46	47	50	55	55
64034	LIFE INSURANCE	28	61	64	65	60	65
	<i>TOTAL COMPENSATION</i>	<u>23,276</u>	<u>24,763</u>	<u>28,354</u>	<u>31,115</u>	<u>31,015</u>	<u>34,930</u>
	<i>MATERIALS & SUPPLIES</i>						
70110	SUPPLIES	9,389	6,249	5,986	11,000	11,000	9,000
70111	COVID 19 SUPPLIES	0	17,653	0	0	0	0
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>9,389</u>	<u>23,902</u>	<u>5,986</u>	<u>11,000</u>	<u>11,000</u>	<u>9,000</u>
	<i>OTHER SERVICES & CHARGES</i>						
82010	WASTE REMOVAL	0	0	0	0	0	0
85010	TELEPHONE	0	0	0	0	0	0
85015	CELL PHONE	2,183	2,207	1,579	1,400	1,400	1,400
85020	ELECTRIC	4,609	1,753	1,145	1,700	3,500	3,000
85025	SOLAR GARDEN	8,876	11,059	10,616	8,000	10,000	0
85030	NATURAL GAS	5,187	2,594	2,514	3,000	8,000	6,000
85040	WATER	738	2,084	1,928	2,000	2,000	2,000
85070	SEWER	197	241	127	200	100	200
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	708	722	800	800	800
87010	CITY HALL GROUNDS/FACILITIES/BLDG. MAINT.	11,233	7,822	11,673	9,000	9,000	9,000
87100	PANIC BUTTON SECURITY	284	472	439	700	500	500
88000	INSURANCE & BONDS	20,902	24,087	29,141	29,200	28,402	29,500
89000	MISCELLANEOUS	91	91	92	100	92	100
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>54,300</u>	<u>53,118</u>	<u>59,977</u>	<u>56,100</u>	<u>63,794</u>	<u>52,500</u>
131	<i>TOTAL EXPENDITURES</i>	<u><u>86,965</u></u>	<u><u>101,783</u></u>	<u><u>94,317</u></u>	<u><u>98,215</u></u>	<u><u>105,809</u></u>	<u><u>96,430</u></u>
	<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u><u>86,965</u></u>	<u><u>101,783</u></u>	<u><u>94,317</u></u>	<u><u>98,215</u></u>	<u><u>105,809</u></u>	<u><u>96,430</u></u>

STREET EXPENDITURES (132)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
<i>COMPENSATION</i>							
60100	REGULAR SALARIES	45,964	49,681	51,171	52,800	55,000	68,500
60100	OVERTIME SALARY	0	0	0	0	0	5,000
60520	PART-TIME EMPLOYEES	1,320	8,680	12,046	8,000	8,000	0
64011	PERA CONTRIBUTIONS	3,516	3,726	3,961	4,000	5,400	3,250
64012	FICA CONTRIBUTIONS	3,489	4,257	4,604	4,700	5,100	3,900
64031	HOSPITALIZATION	10,330	10,591	12,535	13,400	13,400	13,500
64032	DENTAL	450	412	472	500	560	570
64033	LONG-TERM DISABILITY	54	128	126	130	150	150
64034	LIFE INSURANCE	69	164	175	180	175	175
	<i>TOTAL COMPENSATION</i>	<u>65,191</u>	<u>77,639</u>	<u>85,090</u>	<u>83,710</u>	<u>87,785</u>	<u>95,045</u>
<i>MATERIALS & SUPPLIES</i>							
70120	SUPPLIES	5,645	2,329	3,273	6,000	5,000	6,000
74000	MOTOR FUEL & LUBRICANTS	10,812	5,090	10,471	8,000	8,500	10,000
75000	BITUMINOUS PATCHING	934	8,274	1,574	4,000	4,800	5,000
75100	STREET SIGNS	834	0	6,560	600	600	600
77000	CLOTHING	360	1,035	2,256	1,500	1,500	1,500
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>18,585</u>	<u>16,728</u>	<u>24,133</u>	<u>20,100</u>	<u>20,400</u>	<u>23,100</u>
<i>OTHER SERVICES & CHARGES</i>							
83030	SNOW REMOVAL	8,994	1,978	8,326	30,000	5,000	15,000
85015	CELL PHONE	0	0	0	0	0	0
85020	STREET LIGHTING POWER	0	0	0	0	0	0
85030	OIL DISPOSAL	0	0	0	0	0	0
85040	WATER FOR BLVD PLANTS	0	0	0	0	0	0
85070	NETWORK/TECHNICAL SUPPORT(I-NET)	584	2,678	0	2,000	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	694	38	0	500	300	300
86101	MILEAGE	594	254	217	300	300	300
87000	REPAIR EQUIPMENT	1,911	3,272	28,241	5,000	7,000	10,000
87005	CROSSWALK PAINTING	0	0	0	0	0	0
87010	BOULEVARD MAINTENANCE	426	2,973	163	1,000	200	1,000
87011	REPAIR PICKUP TRUCK	0	0	0	0	0	0
87012	REPAIR TRUCK	3,466	183	0	0	0	0
87016	REPAIR JOHN DEERE	0	0	0	0	0	0
87500	RENTAL OF EQUIPMENT	0	0	0	0	0	0
88000	INSURANCE & BONDS	9,763	4,414	4,410	6,000	7,000	7,000
89000	MISCELLANEOUS	250	461	446	300	400	400
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>26,682</u>	<u>16,251</u>	<u>41,804</u>	<u>45,100</u>	<u>20,200</u>	<u>34,000</u>
132	<i>TOTAL EXPENDITURES</i>	<u>110,458</u>	<u>110,618</u>	<u>151,027</u>	<u>148,910</u>	<u>128,385</u>	<u>152,145</u>
<i>OTHER FINANCING USES</i>							
97000	TRANSFERS	0	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>110,458</u>	<u>110,618</u>	<u>151,027</u>	<u>148,910</u>	<u>128,385</u>	<u>152,145</u>

ENGINEERING EXPENDITURES (133)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
	<i>OTHER SERVICES & CHARGES</i>						
80100	ENGINEERING SERVICES	9,291	7,058	16,081	15,000	8,000	12,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	9,291	7,058	16,081	15,000	8,000	12,000
133	<i>TOTAL EXPENDITURES</i>	9,291	7,058	16,081	15,000	8,000	12,000

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TREE PROGRAM EXPENDITURES (134)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	PROPOSED 2022	ESTIMATED 2022	PROPOSED 2023
	<i>COMPENSATION</i>						
60100	REGULARSALARIES	0	0	0	0	0	0
60520	PART-TIME EMPLOYEES	0	0	0	0	0	0
64011	PERA CONTRIBUTIONS	0	0	0	0	0	0
64012	FICA CONTRIBUTIONS	0	0	0	0	0	0
64031	HOSPITALIZATION	0	0	0	0	0	0
64032	DENTAL	0	0	0	0	0	0
64033	LONG-TERM DISABILITY	0	0	0	0	0	0
64034	LIFEINSURANCE	0	0	0	0	0	0
	<i>TOTAL COMPENSATION</i>	0	0	0	0	0	0
	<i>MATERIALS & SUPPLIES</i>						
70110	SUPPLIES	0	0	0	50	0	0
74000	MOTOR FUEL & LUBRICANTS	0	0	0	0	0	0
	<i>TOTAL MATERIALS & SUPPLIES</i>	0	0	0	50	0	0
	<i>OTHER SERVICES & CHARGES</i>						
80330	FORESTRY CONSULTANT	1,698	0	4,785	7,000	5,000	5,000
84010	TREE TRIMMING	0	0	23,610	30,000	30,000	30,000
84020	TREE REMOVAL	0	3,500	17,713	20,000	20,000	20,000
84030	TREE PLANTING	0	0	1,620	5,000	3,000	3,000
84040	STORM DAMAGE	0	0	430	5,000	3,000	3,000
86010	MILEAGE	0	0	0	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	0	0	0	0	0
88000	INSURANCE & BONDS	0	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	1,698	3,500	48,158	67,000	61,000	61,000
134	<i>TOTAL EXPENDITURES</i>	1,698	3,500	48,158	67,050	61,000	61,000
	<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	0	0	0	0	0	0
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	1,698	3,500	48,158	67,050	61,000	61,000

ENVIRONMENTAL EXPENDITURES (137)

NEW FOR 2023

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	PROPOSED 2022	ESTIMATED 2022	PROPOSED 2023
	<i>COMPENSATION</i>						
60100	REGULAR SALARIES	0	0	0	0	0	13,200
60520	PART-TIME EMPLOYEES	0	0	0	0	0	0
64011	PERA CONTRIBUTIONS	0	0	0	0	0	1,000
64012	FICA CONTRIBUTIONS	0	0	0	0	0	1,040
64031	HOSPITALIZATION	0	0	0	0	0	600
64032	DENTAL	0	0	0	0	0	200
64033	LONG-TERM DISABILITY	0	0	0	0	0	15
64034	LIFE INSURANCE	0	0	0	0	0	15
	<i>TOTAL COMPENSATION</i>	0	0	0	0	0	16,070
	<i>MATERIALS & SUPPLIES</i>						
70110	SUPPLIES	0	0	0	0	0	2,000
70420	NEWSLETTERS/INFORMATION	0	0	0	0	0	600
70500	POSTAGE	0	0	0	0	0	400
	<i>TOTAL MATERIALS & SUPPLIES</i>	0	0	0	0	0	3,000
	<i>OTHER SERVICES & CHARGES</i>						
85025	SOLAR ELECTRIC	0	0	0	0	0	11,000
86010	MILEAGE	0	0	0	0	0	100
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	0	0	0	0	200
86110	MEMBERSHIPS	0	0	0	0	0	100
89000	MISCELLANEOUS	0	0	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	0	0	0	0	0	11,400
137	<i>TOTAL EXPENDITURES</i>	0	0	0	0	0	30,470
	<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	0	0	0	0	0	0
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	0	0	0	0	0	30,470

PARK MAINTENANCE & ADMINISTRATION EXPENDITURES (141)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
<i>COMPENSATION</i>							
60100	REGULAR SALARIES	33,602	35,177	34,921	38,000	44,000	52,000
60520	PART-TIME EMPLOYEES	10,941	9,383	2,000	5,000	5,000	0
60540	RINK ATTENDENTS-SEASONAL	1,855	1,003	0	2,900	3,500	4,000
64011	PERA CONTRIBUTIONS	2,271	2,536	2,579	2,800	3,600	3,100
64012	FICA CONTRIBUTIONS	3,414	3,390	2,710	3,650	3,650	3,600
64031	HOSPITALIZATION	4,039	4,172	5,425	10,600	5,100	9,700
64032	DENTAL	187	187	191	540	120	400
64033	LONG-TERM DISABILITY	40	67	74	60	100	100
64034	LIFE INSURANCE	63	90	85	70	90	90
	<i>TOTAL COMPENSATION</i>	<u>56,412</u>	<u>56,005</u>	<u>47,985</u>	<u>63,620</u>	<u>65,160</u>	<u>72,990</u>
<i>MATERIALS & SUPPLIES</i>							
70100	SUPPLIES	4,320	4,371	422	5,000	4,300	5,000
74000	MOTOR FUEL & LUBRICANTS	0	287	368	1,000	1,000	1,000
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>4,320</u>	<u>4,658</u>	<u>790</u>	<u>6,000</u>	<u>5,300</u>	<u>6,000</u>
<i>OTHER SERVICES & CHARGES</i>							
82010	WASTE REMOVAL	0	0	0	0	0	0
85010	TELEPHONE	0	0	0	400	0	0
85011	TELEPHONE - LANDLINE	827	318	583	800	800	800
85015	CELL PHONE	0	0	0	0	0	0
85020	ELECTRIC	4,058	1,502	2,203	3,000	3,200	3,200
85030	NATURAL GAS	1,294	678	0	1,200	2,000	2,000
85040	WATER	2,280	550	1,013	2,000	1,000	1,000
85070	SEWER	0	275	125	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	350	0	0	200	200	300
86101	MILEAGE	0	0	0	0	0	0
86105	TEMPORARY WARMING HOUSE	(20)	300	0	3,000	3,600	4,000
86110	MEMBERSHIPS	455	0	0	0	0	0
87120	FACILITIES & GROUNDS MAINTENANCE	8,104	2,732	8,956	7,000	7,000	8,000
87130	MINI WARMING HOUSE	1,050	0	0	0	0	0
88000	INSURANCE & BONDS	5,071	5,275	10,241	11,000	9,500	10,000
89000	MISCELLANEOUS	953	0	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>24,422</u>	<u>11,630</u>	<u>23,120</u>	<u>28,600</u>	<u>27,300</u>	<u>29,300</u>
141	<i>TOTAL EXPENDITURES</i>	<u>85,153</u>	<u>72,293</u>	<u>71,895</u>	<u>98,220</u>	<u>97,760</u>	<u>108,290</u>
<i>OTHER FINANCING USES</i>							
97000	TRANSFERS	26,000	26,000	26,000	126,000	126,000	126,000
	<i>TOTAL OTHER FINANCING USES</i>	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>	<u>126,000</u>	<u>126,000</u>	<u>126,000</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>111,153</u>	<u>98,293</u>	<u>97,895</u>	<u>224,220</u>	<u>223,760</u>	<u>234,290</u>

CONTINGENCY EXPENDITURES (192)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
	<i>WAGES, SALARIES, & COMP</i>						
64011	PERA	0	0	0	0	0	0
64012	FICA CONTRIBUTION	0	0	0	0	0	0
	<i>TOTAL WAGES, SALARIES & COMP</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>OTHER SERVICES & CHARGES</i>						
89000	MISCELLANEOUS	4,961	299	936	4,000	3,820	4,000
89010	UNALLOCATED COMPENSATION	0	0	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>4,961</u>	<u>299</u>	<u>936</u>	<u>4,000</u>	<u>3,820</u>	<u>4,000</u>
192	<i>TOTAL EXPENDITURES</i>	<u><u>4,961</u></u>	<u><u>299</u></u>	<u><u>936</u></u>	<u><u>4,000</u></u>	<u><u>3,820</u></u>	<u><u>4,000</u></u>
	<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u><u>4,961</u></u>	<u><u>299</u></u>	<u><u>936</u></u>	<u><u>4,000</u></u>	<u><u>3,820</u></u>	<u><u>4,000</u></u>

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PARK PROGRAMS (201)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
REVENUES:						
INTERGOVERNMENTAL						
33610	GRANTS	466	0	0	0	0
	TOTAL INTERGOVERNMENTAL	466	0	0	0	0
CHARGES FOR SERVICES						
34310	RECREATION FEES	776	5,449	3,000	8,700	9,000
34340	NON-RESIDENT FEES	0	0	0	0	0
	TOTAL CHARGES FOR SERVICES	776	5,449	3,000	8,700	9,000
MISCELLANEOUS						
36211	INTEREST ON INVESTMENTS	410	412	300	120	150
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	186	(237)	0	0	0
36232	CONTRIBUTIONS - SCHOLARSHIP	0	19	0	0	0
36233	CONTRIBUTIONS - FRIENDS OF REC SPORT PROG	0	5	0	0	0
36235	CONTRIBUTIONS LUTHERAN CHURCH REC ON GO	0	0	0	0	0
36236	CONTRIBUTION - PROGRAM SUPPORT	0	0	0	0	0
34350	CONTRIBUTION - 5 K RUN	0	0	0	0	0
36400	MISCELLANEOUS	33	0	0	0	0
	TOTAL MISCELLANEOUS	629	199	300	120	150
201	TOTAL REVENUES	1,871	5,648	3,300	8,820	9,150
OTHER FINANCING SOURCES						
39200	TRANSFERS	26,000	26,000	26,000	26,000	26,000
	TOTAL OTHER FINANCING SOURCES	26,000	26,000	26,000	26,000	26,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	27,871	31,648	29,300	34,820	35,150
EXPENDITURES:						
COMPENSATION						
60100	REGULAR SALARIES	13,179	11,935	14,200	16,000	16,500
60520	PART-TIME EMPLOYEES	0	0	0	0	0
60530	SEASONAL EMPLOYEES	376	3,393	8,000	4,500	6,000
64011	PERA CONTRIBUTIONS	861	845	1,060	1,350	1,230
64012	FICA CONTRIBUTIONS	1,037	1,173	2,180	1,380	1,750
64031	HOSPITALIZATION	25	0	5,000	3,390	4,000
64032	DENTAL	0	0	340	120	120
64033	LONG-TERM DISABILITY	21	22	30	30	30
64034	LIFE INSURANCE	38	20	30	30	30
	TOTAL COMPENSATION	15,537	17,388	30,840	26,800	29,660
MATERIALS & SUPPLIES						
70100	SUPPLIES	0	356	600	400	600
70300	RECREATION SUPPLIES	0	0	400	200	550
70440	PRINT & PUBLISHING & ADVERTISING	0	0	650	0	500
73000	RECREATION EQUIPMENT	0	0	0	0	0
	TOTAL MATERIALS & SUPPLIES	0	356	1,650	600	1,650
OTHER SERVICES & CHARGES						
80310	AUDIT	747	722	800	758	800
86010	MILEAGE	0	17	100	0	100
86100	CONFERENCES / EDUCATION/BACKGROUND CKS	0	75	400	100	400
87500	RENTAL OF EQUIP/FACILITIES OPEN GYM	0	0	0	0	0
87700	INSTRUCTOR - SPECIALTY	100	3,021	5,000	5,500	5,500
88000	INSURANCE & BONDS	0	0	0	0	0
88500	PAYPAL EXPENSES	19	0	200	0	0
88600	RECREATION - SCHOLARSHIP	0	0	0	0	0
88700	TARGET GRANT EXPS	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	866	3,835	6,500	6,358	6,800
-201	TOTAL EXPENDITURES	16,403	21,579	38,990	33,758	38,110
	FUND BALANCE - JANUARY 1	30,567	42,035	52,104	52,104	53,166
	CHANGE IN FUND BALANCE	11,468	10,069	(9,690)	1,062	(2,960)
	FUND BALANCE - DECEMBER 31	42,035	52,104	42,414	53,166	50,206

CHARITABLE GAMBLING (202)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
REVENUES:						
<i>MISCELLANEOUS</i>						
36200	3% TAX	552	0	300	0	0
36211	INTEREST ON INVESTMENTS	40	10	20	5	10
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	10	(8)	0	0	0
36222	10% REQUIREMENT	729	0	50	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>1,331</u>	<u>2</u>	<u>370</u>	<u>5</u>	<u>10</u>
202	<i>TOTAL REVENUES</i>	<u>1,331</u>	<u>2</u>	<u>370</u>	<u>5</u>	<u>10</u>
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>1,331</u>	<u>2</u>	<u>370</u>	<u>5</u>	<u>10</u>
EXPENDITURES:						
<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	0	0	0	0	0
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	0	0	0	0	0
81900	OTHER PROFESSIONAL SERVICES	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
89100	MISC - 3% EXPENSES	1,414	592	0	0	0
89200	MISC - 10% EXPENSES	0	0	1,000	500	1,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>1,414</u>	<u>592</u>	<u>1,000</u>	<u>500</u>	<u>1,000</u>
-202	<i>TOTAL EXPENDITURES</i>	<u>1,414</u>	<u>592</u>	<u>1,000</u>	<u>500</u>	<u>1,000</u>
	FUND BALANCE - JANUARY 1	2,355	2,272	1,682	1,682	1,187
	CHANGE IN FUND BALANCE	(83)	(590)	(630)	(495)	(990)
	FUND BALANCE - DECEMBER 31	<u>2,272</u>	<u>1,682</u>	<u>1,052</u>	<u>1,187</u>	<u>197</u>

COMMUNITY GARDEN (203)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
REVENUES:						
<i>CHARGES FOR SERVICES</i>						
34500	COMMUNITY GARDEN PLOT FEE	724	925	950	975	950
	<i>TOTAL CHARGES FOR SERVICES</i>	724	925	950	975	950
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	74	38	40	15	40
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	25	(18)	0	0	0
36300	DONATION - COMMUNITY GARDEN	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	99	20	40	15	40
203	<i>TOTAL REVENUES</i>	823	945	990	990	990
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	0	0	0	0
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	823	945	990	990	990
EXPENDITURES:						
<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	0	2,045	2,000	1,000	1,000
	<i>TOTAL MATERIALS & SUPPLIES</i>	0	2,045	2,000	1,000	1,000
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	0	0	0	0	0
81900	OTHER PROFESSIONAL SERVICES	0	0	0	0	0
89000	MISCELLANEOUS	0	693	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	0	693	0	0	0
-203	<i>TOTAL EXPENDITURES</i>	0	2,738	2,000	1,000	1,000
	FUND BALANCE - JANUARY 1	4,993	5,816	4,023	4,023	4,013
	CHANGE IN FUND BALANCE	823	(1,793)	(1,010)	(10)	(10)
	FUND BALANCE - DECEMBER 31	5,816	4,023	3,013	4,013	4,003

WATER (204)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
	REVENUES:					
	INTERGOVERNMENTAL					
33611	ST PAUL WATER UTILITY	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
	CHARGES FOR SERVICES					
34180	WATER CHARGES	31,849	38,970	35,000	36,500	36,000
	TOTAL CHARGES FOR SERVICES	31,849	38,970	35,000	36,500	36,000
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	2,426	1,714	1,500	800	1,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	876	(1,015)	0	0	0
	TOTAL MISCELLANEOUS	3,302	699	1,500	800	1,000
204	TOTAL REVENUES	35,151	39,670	36,500	37,300	37,000
	EXPENDITURES:					
	COMPENSATION					
60100	REGULAR SALARIES	7,002	7,212	7,500	8,000	8,000
64011	PERA CONTRIBUTIONS	525	541	570	600	600
64012	FICA CONTRIBUTIONS	480	491	580	650	650
64031	HOSPITALIZATION	2,055	2,380	2,900	3,000	3,600
64032	DENTAL	78	97	110	115	130
64033	LONG-TERM DISABILITY	23	26	36	36	36
64034	LIFE INSURANCE	33	31	36	36	36
	TOTAL COMPENSATION	10,196	10,778	11,732	12,437	13,052
	OTHER SERVICES & CHARGES					
80310	AUDIT	747	722	800	758	800
86100	CONFERENCE & EDUCATION	0	23	0	0	0
87090	REPAIR EQUIPMENT	0	606	4,000	0	4,000
87120	REPAIRS & MAINTENANCE	201	0	300	250	300
88500	BILLING FEES	786	804	770	800	800
89000	MISCELLANEOUS	0	0	100	0	100
89070	HYDRANT MARKERS	0	0	200	200	200
	TOTAL OTHER SERVICES & CHARGES	1,734	2,155	6,170	2,008	6,200
	CAPITAL OUTLAY					
94700	INFRASTRUCTURE IMPROVEMENTS	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
-204	TOTAL EXPENDITURES	11,930	12,932	17,902	14,445	19,252
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES AND OTHER FINANCING USES	11,930	12,932	17,902	14,445	19,252
	FUND BALANCE - JANUARY 1	178,652	201,873	228,610	228,610	251,465
	CHANGE IN FUND BALANCE	23,221	26,737	18,598	22,855	17,748
	FUND BALANCE - DECEMBER 31	201,873	228,610	247,208	251,465	269,213

RECYCLING (206)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
REVENUES:						
<i>INTERGOVERNMENTAL</i>						
33610	COUNTY GRANT - RECYCLING	15,726	15,737	15,500	15,742	16,000
33611	COUNTY GRANT - BULKY ITEM RECYCLING	0	0	0	0	0
	<i>TOTAL INTERGOVERNMENTAL</i>	15,726	15,737	15,500	15,742	16,000
<i>CHARGES FOR SERVICES</i>						
34180	SOLID WASTE FEE	81,161	83,287	78,000	83,000	83,000
34181	SOLID WASTE PENALTY	0	0	0	0	0
34182	SALE OF RECYCLING/COMPOST BINS	0	0	0	0	0
34183	COMPOST BINS	0	0	0	0	0
	<i>TOTAL CHARGES FOR SERVICES</i>	81,161	83,287	78,000	83,000	83,000
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	1,229	799	800	260	400
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	463	(468)	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	1,692	331	800	260	400
206	<i>TOTAL REVENUES</i>	98,579	99,354	94,300	99,002	99,400
EXPENDITURES:						
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	10,807	13,503	14,400	17,000	14,800
64011	PERA CONTRIBUTIONS	783	982	1,100	1,275	1,100
64012	FICA CONTRIBUTIONS	819	1,023	1,150	1,300	1,130
64031	HOSPITALIZATION	2,908	1,538	4,150	800	1,100
64032	DENTAL	121	58	160	160	160
64033	LONG-TERM DISABILITY	29	27	36	30	36
64034	LIFE INSURANCE	34	20	44	30	40
	<i>TOTAL COMPENSATION</i>	15,501	17,151	21,040	20,595	18,366
<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	0	0	300	200	300
70420	NEWSLETTERS	97	0	500	260	300
70500	POSTAGE	0	0	300	100	300
	<i>TOTAL MATERIALS & SUPPLIES</i>	97	0	1,100	560	900
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	747	722	800	758	800
82030	RECYCLING CONTRACT	76,793	83,537	80,000	89,500	95,000
82035	BULKY WASTE STUDY	0	0	0	0	0
82040	BULKY ITEM RECYCLING	0	0	0	0	0
86010	MILEAGE	0	0	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	0	0	0	0
88000	INSURANCE & BONDS	0	0	0	0	0
88500	BILLING FEES	720	735	750	750	750
89000	MISCELLANEOUS	23	154	0	0	0
89010	CLEAN-UP DAY & MULCH ACTIVITIES	1,566	400	2,000	0	2,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	79,849	85,548	83,550	91,008	98,550
-206	<i>TOTAL EXPENDITURES</i>	95,447	102,699	105,690	112,163	117,816
	FUND BALANCE - JANUARY 1	107,355	110,487	107,142	107,142	93,981
	CHANGE IN FUND BALANCE	3,132	(3,345)	(11,390)	(13,161)	(18,416)
	FUND BALANCE - DECEMBER 31	110,487	107,142	95,752	93,981	75,565

COMMUNITY/ECONOMIC DEVELOPMENT (208)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
REVENUES:						
INTERGOVERNMENTAL						
33610	CITY WIDE RESILIENCY GRANT	0	0	0	0	0
	TOTAL GOVERNMENTAL	0	0	0	0	0
MISCELLANEOUS						
36211	INTEREST ON INVESTMENTS	244	171	150	60	120
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	80	(96)	0	0	0
36220	RENTS & ROYALTIES	0	3,790	1,895	1,895	1,895
36400	MISCELLANEOUS	0	0	0	0	0
36410	CONDUIT DEBT	0	0	0	0	0
	TOTAL MISCELLANEOUS	324	3,864	2,045	1,955	2,015
208	TOTAL REVENUES	324	3,864	2,045	1,955	2,015
OTHER FINANCING SOURCES						
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	324	3,864	2,045	1,955	2,015
EXPENDITURES:						
COMPENSATION						
60100	REGULAR SALARIES	0	0	0	0	0
64011	PERA CONTRIBUTIONS	0	0	0	0	0
64012	FICA CONTRIBUTIONS	0	0	0	0	0
64031	HOSPITALIZATION	0	0	0	0	0
64032	DENTAL	0	0	0	0	0
64033	LONG-TERM DISABILITY	0	0	0	0	0
64034	LIFE INSURANCE	0	0	0	0	0
	TOTAL COMPENSATION	0	0	0	0	0
OTHER SERVICES & CHARGES						
80310	AUDIT	747	722	800	758	800
81900	OTHER PROFESSIONAL SERVICES	0	0	8,000	0	8,000
81905	DEVELOPER EXPENSES	0	0	0	0	0
81910	RESILIENCY GRANT EXPENSES	0	0	0	0	0
89000	MISCELLANEOUS	0	0	300	0	300
	TOTAL OTHER SERVICES & CHARGES	747	722	9,100	758	9,100
-208	TOTAL EXPENDITURES	747	722	9,100	758	9,100
	FUND BALANCE - JANUARY 1	18,400	17,977	21,119	21,119	22,316
	CHANGE IN FUND BALANCE	(423)	3,142	(7,055)	1,197	(7,085)
	FUND BALANCE - DECEMBER 31	17,977	21,119	14,064	22,316	15,231

STREET LIGHTING (209)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
REVENUES:						
<i>CHARGES FOR SERVICES</i>						
34180	ELECTRIC CHARGES	41,848	41,922	41,000	41,000	42,000
	<i>TOTAL CHARGES FOR SERVICES</i>	41,848	41,922	41,000	41,000	42,000
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	502	404	200	155	200
36213	CHANGES IN FAIR VALUE OF INTEREST	206	(248)	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	708	156	200	155	200
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	0	0	0	0
209	<i>TOTAL REVENUES</i>	42,556	42,078	41,200	41,155	42,200
EXPENDITURES:						
<i>MATERIALS AND SUPPLIES</i>						
70100	SUPPLIES	0	0	1,000	500	1,000
70180	LED LIGHT SUPPLIES	0	0	0	0	0
	<i>TOTAL MATERIAL & SUPPLIES</i>	0	0	1,000	500	1,000
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	747	722	800	758	800
85020	STREET LIGHTING POWER	29,058	29,674	31,000	31,000	31,000
87120	REPAIR & MAINTENANCE	389	970	6,000	0	6,000
88500	BILLING FEES	737	754	700	750	750
89000	MISCELLANEOUS	0	0	400	0	400
	<i>TOTAL OTHER SERVICES & CHARGES</i>	30,931	32,121	38,900	32,508	38,950
XXXX	TRANSFERS	0	0	0	0	30,000
	<i>TOTAL OTHER FINANCING USES</i>	0	0	0	0	30,000
-209	<i>TOTAL EXPENDITURES</i>	30,931	32,121	39,900	33,008	69,950
	FUND BALANCE - JANUARY 1	37,035	48,660	58,617	58,617	66,764
	CHANGE IN FUND BALANCE	11,625	9,957	1,300	8,147	(27,750)
	FUND BALANCE - DECEMBER 31	48,660	58,617	59,917	66,764	39,014

COMMUNITY INCLUSION (210)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
REVENUES:						
INTERGOVERNMENTAL						
33610	GRANT	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
MISCELLANEOUS						
36211	INTEREST ON INVESTMENTS	425	338	200	130	200
36213	CHANGES IN FAIR VALUE OF INTEREST	175	(203)	0	0	0
36233	CONTRIBUTIONS FROM PARTICIPANTS	0	0	50	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	TOTAL MISCELLANEOUS	600	135	250	130	200
210	TOTAL REVENUES	600	135	250	130	200
OTHER FINANCING SOURCES						
39200	TRANSFERS	12,000	20,000	0	0	35,000
	TOTAL OTHER FINANCING SOURCES	12,000	20,000	0	0	35,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	12,600	20,135	250	130	35,200
EXPENDITURES:						
WAGES, SALARIES & COMP						
60100	REGULAR SALARY	0	0	0	0	0
64011	PERA CONTRIBUTIONS	0	0	0	0	0
64012	FICA CONTRIBUTIONS	0	0	0	0	0
64031	HOSPITALIZATION	0	0	0	0	0
64032	DENTAL	0	0	0	0	0
64033	LONG TERM DISABILITY	0	0	0	0	0
64034	LIFE INSURANCE	0	0	0	0	0
	TOTAL WAGES SALARIES AND COMP	0	0	0	0	0
MATERIALS AND SUPPLIES						
70100	SUPPLIES	646	0	100	0	100
70420	NEWSLETTER/PRINTING & PUBLISHING	208	0	100	0	100
70500	POSTAGE	0	0	0	0	0
	TOTAL MATERIAL AND SUPPLIES	854	0	200	0	200
OTHER SERVICES AND CHARGES						
80310	AUDIT	747	0	800	758	800
80600	PERSONNEL/CONTRACT SVCS	0	0	4,000	4,000	8,000
86010	MILEAGE AND PARKING	0	0	0	0	0
86100	CONFERENCES & EDUCATION	0	0	0	0	0
86105	INCLUSION EFFORTS	1,185	14,973	30,000	5,000	30,000
86110	MEMBERSHIPS	0	0	0	0	0
88000	INSURANCE AND BONDS	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES AND CHARGES	1,932	14,973	34,800	9,758	38,800
-210	TOTAL EXPENDITURES	2,786	14,973	35,000	9,758	39,000
OTHER FINANCING USES						
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	2,786	14,973	35,000	9,758	39,000
	FUND BALANCE - JANUARY 1	29,661	39,475	44,637	44,637	35,009
	CHANGE IN FUND BALANCE	9,814	5,162	(34,750)	(9,628)	(3,800)
	FUND BALANCE - DECEMBER 31	39,475	44,637	9,887	35,009	31,209

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SANITARY SEWER (601)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
REVENUES:						
<i>CHARGES FOR SERVICES</i>						
34180	SANITARY SEWER CHARGES	852,185	994,148	919,000	919,000	938,300
34181	SANITARY SEWER PENALTIES	0	0	0	0	0
34183	OTHER CHARGES	0	0	0	0	0
34192	SAC CHARGES	0	159,038	0	0	0
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	<i>TOTAL CHARGES FOR SERVICES</i>	852,185	1,153,186	919,000	919,000	938,300
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	26,628	9,835	20,000	9,000	20,000
36213	LOAN INTEREST	0	0	0	0	0
36214	CHANGE IN FAIR VALUE OF I	3,235	(8,878)	0	0	0
36215	STATE PERA CONTRIBUTION	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
36500	GAIN ON SALE OF CAPITAL ASSETS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	29,863	957	20,000	9,000	20,000
601	<i>TOTAL REVENUES</i>	882,048	1,154,142	939,000	928,000	958,300
<i>OTHER FINANCING SOURCES</i>						
39100	CONTRIBUTED CAPITAL	0	50,246	0	0	0
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	50,246	0	0	0
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	882,048	1,204,388	939,000	928,000	958,300

EXPENSES:

COMPENSATION

60100	REGULAR SALARIES	119,416	119,793	124,000	134,000	143,000
60520	PART-TIME EMPLOYEES	0	2,790	2,000	2,000	0
64011	PERA CONTRIBUTIONS	11,717	(10,796)	9,400	10,000	10,500
64012	FICA CONTRIBUTIONS	8,695	8,866	9,800	10,200	11,000
64031	HOSPITALIZATION	21,920	26,645	26,000	29,800	32,600
64032	DENTAL	886	978	1,000	1,300	1,350
64033	LONG-TERM DISABILITY	295	366	360	370	380
64034	LIFE INSURANCE	320	385	450	400	400
	<i>TOTAL COMPENSATION</i>	<u>163,249</u>	<u>149,027</u>	<u>173,010</u>	<u>188,070</u>	<u>199,230</u>

MATERIALS & SUPPLIES

70100	SANITARY SEWER SUPPLIES	643	173	600	400	600
70120	TOOLS	211	0	200	0	200
74000	MOTOR FUEL & LUBRICANTS	0	300	400	400	400
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>854</u>	<u>473</u>	<u>1,200</u>	<u>800</u>	<u>1,200</u>

OTHER SERVICES & CHARGES

80100	ENGINEERING	785	0	0	5,300	0
80310	AUDIT	1,495	1,448	1,600	1,512	1,600
85011	TELEPHONE - LANDLINE	1,418	933	1,200	1,100	1,200
85015	CELL PHONE	565	600	600	600	600
85020	ELECTRIC	0	0	0	0	0

85060	METRO SEWER CHARGES	616,098	578,355	484,676	484,676	669,996
85070	SAC CHARGES	41	157,635	0	0	0
85080	PORTABLE TOILET - PARKS	3,280	3,552	3,600	3,600	3,600
86030	CONFERENCES & SCHOOLS	0	23	200	0	50
86100	TRAINING	709	722	0	740	740
86101	MILEAGE	0	0	0	0	0

87000	REPAIR EQUIPMENT	730	67	2,000	0	2,000
87090	REPAIR EQUIP - STUB	0	0	0	0	0
87098	SEWER SUB REPAIR	0	0	0	0	0
87099	MANHOLE COVER REPAIRS	0	535	0	0	0
87100	TELEVISIONING & COMMERCIAL JETTING	24,561	25,808	110,000	103,904	40,000
87200	SEWER LINE REPAIRS	17,485	0	1,000	0	1,000
87230	CONTROL PANEL (LIFT STATION)	0	0	0	0	0
87300	ROOT TREATMENT	0	0	0	0	0
87600	DEPRECIATION	12,272	15,333	14,000	16,000	17,000
88000	INSURANCE & BONDS	5,270	7,328	7,400	5,400	6,000
88030	ONE CALL CONCEPTS-LOCATES	842	937	1,000	980	1,000
88500	BILLING FEE-UTILITIES	17,740	17,940	18,000	18,000	18,000
89000	MISCELLANEOUS	0	0	200	90	200
	<i>TOTAL OTHER SERVICES & CHARGES</i>	703,291	811,217	645,476	641,902	762,986

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		<i>CAPITAL OUTLAY</i>				
91000	MACHINERY & EQUIPMENT	0	0	0	0	0
92000	OTHER IMPROVEMENTS	0	0	0	0	0
92050	2023 STREET PROJECT SANITARY SEWER	0	0	0	0	0
92400	2021 STREET PROJECT	0	0	0	0	0
92500	GROVE STREET PROJECT 2017	0	0	0	0	0
92800	SEWER LINING PROJ	0	0	220,000	191,434	225,000
	<i>TOTAL CAPITAL OUTLAY</i>	<u>0</u>	<u>0</u>	<u>220,000</u>	<u>191,434</u>	<u>225,000</u>
-601	<i>TOTAL EXPENDITURES</i>	<u>867,394</u>	<u>960,716</u>	<u>1,039,686</u>	<u>1,022,206</u>	<u>1,188,416</u>
	<i>OTHER FINANCING USES</i>					
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>867,394</u>	<u>960,716</u>	<u>1,039,686</u>	<u>1,022,206</u>	<u>1,188,416</u>
	NET POSITION - JANUARY 1	2,547,491	2,562,145	2,805,817	2,805,817	2,711,611
	NET INCOME (LOSS)	14,654	243,672	(100,686)	(94,206)	(230,116)
	RESTATEMENT CHG IN ACCTING PRINCIPLE	0	0	0	0	0
	NET POSITION - DECEMBER 31	<u>2,562,145</u>	<u>2,805,817</u>	<u>2,705,131</u>	<u>2,711,611</u>	<u>2,481,495</u>

STORM DRAINAGE (602)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
REVENUES:						
<i>INTERGOVERNMENTAL REVENUE</i>						
33410	OTHER GRANTS	0	0	0	0	0
33430	STATE AID	0	0	0	0	0
	<i>TOTAL INTERNGOVERNMENTAL</i>	0	0	0	0	0
<i>CHARGES FOR SERVICES</i>						
34180	STORM SEWER CHARGES	179,662	188,125	180,250	180,000	185,220
34181	STORM SEWER PENALTIES	0	0	0	0	0
	<i>TOTAL CHARGES FOR SERVICES</i>	179,662	188,125	180,250	180,000	185,220
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	5,013	3,540	2,000	1,500	2,000
36213	CHANGE IN FAIR VALUE OF I	1,532	(1,621)	0	0	0
36215	STATE PERA CONTRIBUTION	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	6,545	1,920	2,000	1,500	2,000
602	<i>TOTAL REVENUES</i>	186,207	190,044	182,250	181,500	187,220
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
39700	CONTRIBUTED CAPITAL	0	78,993	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	78,993	0	0	0
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	186,207	269,037	182,250	181,500	187,220

EXPENDITURES:

COMPENSATION

60100	REGULAR SALARIES	60,161	60,528	62,500	70,000	72,000
60520	PART-TIME/SEASONAL EMPLOYEES	0	2,348	2,000	2,000	0
64011	PERA CONTRIBUTIONS	(95)	(4,348)	4,800	5,000	5,000
64012	FICA CONTRIBUTIONS	4,371	4,546	5,000	5,500	5,500
64031	HOSPITALIZATION	12,784	14,720	16,000	15,000	18,700
64032	DENTAL	545	543	700	630	750
64033	LONG-TERM DISABILITY	142	180	200	180	190
64034	LIFE INSURANCE	222	204	200	200	200
	<i>TOTAL COMPENSATION</i>	<u>78,130</u>	<u>78,720</u>	<u>91,400</u>	<u>98,510</u>	<u>102,340</u>

MATERIALS & SUPPLIES

70200	STORM SUPPLIES	15	0	200	200	200
74000	MOTOR FUEL & LUBRICANTS	2,391	2,312	4,500	3,000	4,000
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>2,406</u>	<u>2,312</u>	<u>4,700</u>	<u>3,200</u>	<u>4,200</u>

OTHER SERVICES & CHARGES

80100	ENGINEERING SERVICES	0	248	1,000	0	0
80310	AUDIT	747	722	800	758	800
81900	OTHER PROFESSIONAL SERVICES	0	0	0	0	0
83020	VEGETATION MGMT	0	0	0	0	0
83025	SWEEPER PARTS/SUPPLIES	7,649	11,514	7,500	6,000	7,500
84000	STREET SWEEPINGS	918	3,316	5,000	5,000	5,000
85015	CELL PHONE	0	0	0	0	0
86010	MILEAGE	0	0	0	0	0
86110	MEMBERSHIPS	943	735	1,500	1,060	1,060
87000	REPAIR EQUIPMENT/CATCH BASIN	0	0	5,000	0	5,000
87101	ANNUAL SWEEPER INSPECTION	263	0	500	500	500
87150	CATH BASIN CLEANING/JETTING OF SYSTEM	0	0	0	0	0
87260	GOTFRIEDS STORM WATER	3,288	3,288	2,000	3,300	3,300
87600	DEPRECIATION	49,301	53,237	52,000	45,000	45,000
88000	INSURANCE & BONDS	1,490	1,490	1,500	1,500	1,500
88500	BILLING FEES	745	764	800	800	800
88600	MISCELLANEOUS FEES & MS4 PERMIT	23	0	100	100	100
88700	LIFT STATION REPAIR (GOTFREID PIT)	0	0	1,000	0	1,000
89000	ROW WATER MGMT DISTRIBUTE	0	427	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>65,367</u>	<u>75,741</u>	<u>78,700</u>	<u>64,018</u>	<u>71,560</u>

<i>CAPITAL OUTLAY</i>						
91000	CAPITAL EQUIPMENT	0	0	0	0	0
92000	EASEMENT: FULHAM/FOLWELL	0	2100	0	0	0
92010	GARDEN AVENUE WITH SIDEWALK 2023	0	0	0	0	22,000
92050	HOLTON, ALBERT,SHELDON,RUGGLES 2023	0	0	0	0	50,000
92060	ALLEY IOWA/IDAHO 2023	0	0	0	0	27,000
92100	CURTIS POND DRAINAGE PROJECT	0	0	0	0	0
92300	TROLLEY PATH CATCH BASIN AND POND (3 YR PROJ)	0	0	27,000	0	0
92450	2021 STREET PROJECT	0	0	0	0	0
92500	CURTISS FIELD SIDWALKS	0	0	0	0	0
92600	GROVE STORM IMPROVEMENTS	0	0	0	0	0
92700	SEMINARY POND IMPOVEMENTS (3 YR PROJ)	0	0	26,000	0	0
	<i>TOTAL CAPITAL OUTLAY</i>	0	2,100	53,000	0	99,000
-602	<i>TOTAL EXPENDITURES</i>	145,903	158,873	227,800	165,728	277,100
	<i>OTHER FINANCING USES</i>					
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	0	0	0	0	0
	<i>TOTAL EXPENDITURES &</i>	145,903	158,873	227,800	165,728	277,100
	NET POSITION - JANUARY 1	1,569,010	1,609,314	1,719,478	1,719,478	1,735,250
	NET INCOME (LOSS)	40,304	110,164	(45,550)	15,772	(89,880)
	RESTATEMENT CHG ACCTING PRINCIPLE	0	0	0	0	0
	NET POSITION - DEC 31	1,609,314	1,719,478	1,673,928	1,735,250	1,645,370

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2021 G.O. IMPROVEMENT BOND SERIES 2021A (313)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
REVENUES:						
<i>PROPERTY TAX</i>						
30111	DEBT LEVY PROPERTY TAX	0	0	78,440	78,440	77,605
	<i>TOTAL PROPERTY TAX</i>	0	0	78,440	78,440	77,605
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	0	2,688	72,024	72,000	70,100
	<i>TOTAL SPECIAL ASSESSMENTS</i>	0	2,688	72,024	72,000	70,100
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	0	62	100	10	100
36213	CHANGE IN FAIR VALUE OF INVESTMENT	0	(49)	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	0	13	100	10	100
313	<i>TOTAL REVENUES</i>	0	2,701	150,564	150,450	147,805
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	0	10,825	0	0	0
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	10,825	0	0	0
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	0	13,526	150,564	150,450	147,805
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	0	0	800	758	800
	<i>TOTAL OTHER SERVICES & CHARGES</i>	0	0	800	758	800
<i>DEBT SERVICE</i>						
94000	BOND PRINCIPAL	0	0	0	0	130,000
94500	BOND INTEREST	0	0	17,475	17,475	12,000
94900	BOND FEES	0	0	5,000	5,000	5,000
	<i>TOTAL DEBT SERVICE</i>	0	0	22,475	22,475	147,000
-313	<i>TOTAL EXPENDITURES</i>	0	0	23,275	23,233	147,800
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	0	0	0	0	0
	<i>TOTAL EXPENDITURES AND OTHER FINANCING</i>	0	0	23,275	23,233	147,800
	FUND BALANCE - JANUARY 1	0	0	13,526	13,526	140,743
	CHANGE IN FUND BALANCE	0	13,526	127,289	127,217	5
	FUND BALANCE - DECEMBER 31	0	13,526	140,815	140,743	140,748

2023 G.O. IMPROVEMENT BOND SERIES 2023A (314)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
REVENUES:						
<i>PROPERTY TAX</i>						
30111	DEBT LEVY PROPERTY TAX	0	0	0	0	0
	<i>TOTAL PROPERTY TAX</i>	0	0	0	0	0
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	<i>TOTAL SPECIAL ASSESSMENTS</i>	0	0	0	0	0
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	0	0	0	0	0
36213	CHANGE IN FAIR VALUE OF INVESTMENT	0	0	0	0	0
39130	BOND PROCEEDS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	0	0	0	0	0
314	<i>TOTAL REVENUES</i>	0	0	0	0	0
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	0	0	0	0
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	0	0	0	0	0
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	0	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	0	0	0	0	0
<i>DEBT SERVICE</i>						
94000	BOND PRINCIPAL	0	0	0	0	0
94500	BOND INTEREST	0	0	0	0	0
94900	BOND FEES	0	0	0	0	0
	<i>TOTAL DEBT SERVICE</i>	0	0	0	0	0
<i>OTHER FINANCING USES</i>						
-314	<i>TOTAL EXPENDITURES</i>	0	0	0	0	0
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	0	0	0	0	0
	<i>TOTAL EXPENDITURES AND OTHER FINANCING</i>	0	0	0	0	0
	FUND BALANCE - JANUARY 1	0	0	0	0	0
	CHANGE IN FUND BALANCE	0	0	0	0	0
	FUND BALANCE - DECEMBER 31	0	0	0	0	0

2017 G. O. IMPROVEMENT BONDS SERIES 2017A (316)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
REVENUES:						
<i>PROPERTY TAXES</i>						
30111	DEBT LEVY PROPERTY TAX	110,074	112,650	115,070	115,070	112,080
	<i>TOTAL PROPERTY TAX LEVY</i>	110,074	112,650	115,070	115,070	112,080
<i>FINES & FORFEITS</i>						
36100	SPECIAL ASSESSMENTS	9,761	6,086	4,500	4,500	3,000
	<i>TOTAL FINES & FORFEITS</i>	9,761	6,086	4,500	4,500	3,000
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	3,037	3,328	1,200	1,000	1,200
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	2,165	(2,164)	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	5,202	1,164	1,200	1,000	1,200
316	<i>TOTAL REVENUES</i>	125,037	119,900	120,770	120,570	116,280
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	0	0	0	0	0
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	0	0	0	0
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	125,037	119,900	120,770	120,570	116,280
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT & OTHER CHARGES	748	722	800	758	800
	<i>TOTAL OTHER SERVICES & CHARGES</i>	748	722	800	758	800
<i>DEBT SERVICE</i>						
94000	BOND PRINCIPAL	115,000	115,000	120,000	120,000	125,000
94500	BOND INTEREST	20,175	16,725	13,200	13,200	9,525
94900	BOND FEES	4,710	355	5,000	5,000	5,000
	<i>TOTAL DEBT SERVICE</i>	139,885	132,080	138,200	138,200	139,525
-316	<i>TOTAL EXPENDITURES</i>	140,633	132,802	139,000	138,958	140,325
	FUND BALANCE - JANUARY 1	504,462	488,866	475,964	475,964	457,576
	CHANGE IN FUND BALANCE	(15,596)	(12,902)	(18,230)	(18,388)	(24,045)
	FUND BALANCE - DECEMBER 31	488,866	475,964	457,734	457,576	433,531

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