

CITY OF TWO HARBORS
COMMITTEE OF THE WHOLE/AGENDA MEETING

December 5, 2022

5:00 p.m. Call to order.

Appearances:

Administrator updates.

Attorney updates.

City Clerk/HR updates.

Finance Director updates.

City Engineer updates.

Other agenda questions or additions.

TWO HARBORS CITY COUNCIL

AGENDA

December 5, 2022

6:00 P.M. Call to order regular meeting of the City Council of the City of Two Harbors.

Roll call:

Pledge of Allegiance:

Additions or Changes to the Agenda:

[M] Approval of the Agenda.

Items may be added to the agenda prior to approval of the agenda. Items brought forth once the agenda has been approved shall be referred to administration and/or committee.

[M] *Adjourn regular meeting and call to order public hearing to receive public input regarding the 2023 Tax Levy & Budget*

Communications:

Appearances: 1. Miranda Pietila

Re: 2023 Tax Levy & Budget

[M] *Adjourn public hearing and reconvene regular meeting.*

Appearances:

Administrative Reports:

Committee Reports:

Other.

[R] **Approving the Consent Agenda Items:**

Items listed on the Consent Agenda are routine in nature and typically do not require discussion. If there is an item on the consent agenda that a councilmember feels warrants discussion, it should be removed from the consent agenda and dealt with individually.

1. Approving minutes from the November 14 and 28, 2022 Regular City Council meetings.

2. Approving a Non-Exclusive License Agreement between the City of Two Harbors and Beargrease Sled Dog Marathon, Inc., for use of City golf course property for the purpose of conducting the John Beargrease “Cub Run” sled dog race from 9 am until 5 PM on Saturday, January 21, 2023, pending receipt of evidence of appropriate insurance documentation, and authorizing the Acting Mayor and City Clerk to execute said Agreement on behalf of the City.
3. Approving the Agreement between the City of Two Harbors and Lake County for the 2023 – 2024 Street Improvement Project and authorizing the Acting Mayor, City Clerk and Interim Administrator to execute and deliver said Agreement on behalf of the City.
4. Accepting the recommendation of the Personnel Committee to authorize Jim Gilbert to carry over an additional 40 hours of vacation with the requirement to use the additional 40 hours by the end of February, 2023

Communications:

1. A letter from Judy Sausen, 712 Third Avenue #203, proposing that the Council consider adopting and implementing a one-time use plastic bag ordinance.

Unfinished Business:

Other.

New Business:

1. [R] Establishing the Property Tax Levy for taxes payable in the year 2023.
2. [R] Adopting the 2023 Budget for the City of Two Harbors.

Other.

Adjourn:

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November 14, 2022

Regular meeting of the City Council of the City of Two Harbors, Minnesota, held on Monday, November 14, 2022, at 6:00 p.m.

The meeting was called to order by President Redden.

Members present, Councilors: Woodruff, Glaser, Rennwald, Passe, Erickson, Redden. 6.

Others present: Interim Administrator, Dhein
Finance Director, Pietila
City Clerk, Nordean
City Attorney, Costley.

Clerk Nordean requested the removal of Consent Agenda Item 18, Awarding the position of Assistant Public Works Director and Consent Agenda Item 19, Awarding the position of Public Works Specialist II and amending New Business 1 to reduce the assessments for the 2022 Sidewalk Project for two parcels as follows: PID 23760012013 to \$600 and PID 23760001795 to \$1,350. Motion by Erickson and Woodruff approving the agenda with the amendments proposed by the Clerk. Carried.

Motion by Woodruff and Glaser Adjourning the regular meeting and calling to order a public hearing for the purpose of receiving public input regarding the proposed assessments for the 2022 Sidewalk Improvement Project which includes improvements to sidewalks on Eighth Street from Fourth Avenue to Second Avenue, the 600 Block on Fifth Avenue, the 600 Block on Fourth Avenue and the 700 Block on Second Avenue pursuant to Minn. Stat. 429.011 to 429.111.

Appearances:

Miranda Pietila, Finance Director, was present and addressed the Council providing the project background and a review of the project including project costs, financing, assessments, property owner rights, the right to appeal and payment of the assessment.

Adrian and Donna Ranta, 202 Eighth Street, were present and addressed the Council expressing concerns regarding the work done on the project reporting that there was no straw or seed put down in an area about 25 feet in length. They also reported gravel and sod in the boulevard. They indicated that they were told that they were going to deduct ten squares from their assessment and asked why Third Avenue was skipped in this project.

Alecia Halum, 201 Eighth Street, was present and addressed the Council expressing concerns regarding the sidewalk assessment given the fact that the sidewalk had been torn up by the City.

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Councilors explained that there would be some reduction in the assessment for a certain portion of the sidewalk that was disturbed by an underground electric project.

Communications:

Clerk Nordean reported that there were no communications received with regard to the project, however, a communication was presented at the meeting from Alisha Hallam, providing a written appeal to the assessment against parcel 23-7600-01795.

Motion by Passe and Rennwald Adjourning public hearing and reconvening regular City Council meeting. Carried.

Planning Commission:

Vice-President, Glaser, reported that at their most recent meeting, the Planning Commission reviewed a variance and conditional use permit request.

Utilities Committee:

Vice-President Glaser reported on internal changes and 30-day notices.

HRA:

Vice-President Glaser reported on a joint meeting with the City and County HRA's.

Motion by Woodruff and Passe that the following consent agenda items:

1. Approving minutes from the October 28, 2022 Regular City Council meeting.
2. **RESOLUTION NO. 11-296-22 ALLOWING CLAIMS AGAINST THE CITY OF TWO HARBORS, IN THE AMOUNT OF \$5,250,715.50.**
3. Approving payroll for the second half of October, 2022, in the amount of \$235,893.24.
4. **RESOLUTION NO. 11-297-22 ACCEPTING THE PROPOSAL OF QUADIENT INC. FOR THE PURCHASE OF A FOLDER/INSERTER THROUGH THE STATE COOPERATIVE PURCHASING PROGRAM FOR AN AMOUNT OF \$26,305.00.**
5. **RESOLUTION NO. 11-298-22 AUTHORIZING THE PURCHASE OF PARTS TO REPLACE THE FUEL INJECTORS ON THE PUBLIC WORKS DEPARTMENT'S TOOLCAT FROM BOBCAT OF DULUTH, FOR AN AMOUNT OF \$5034.96 PLUS SHIPPING.**
6. **RESOLUTION NO. 11-299-22 AUTHORIZING THE PURCHASE OF A 2022 INTERNATIONAL CV515 FOR THE PUBLIC WORKS DEPARTMENT FROM MID-STATE TRUCK SERVICE THROUGH THE STATE COOPERATIVE**

PURCHASING PROGRAM FOR AN AMOUNT OF \$87,113 AS PART OF THE 2023 CIP.

7. **RESOLUTION NO. 11-300-22 AUTHORIZING THE PURCHASE OF A NEW BOBCAT TOOLCAT THROUGH THE STATE COOPERATIVE PURCHASING PROGRAM FOR AN AMOUNT OF \$75,142 AS PART OF THE 2023 CIP.**
8. **RESOLUTION NO. 11-301-22 AUTHORIZING THE PURCHASE OF A HIGH-PRESSURE FUEL PUMP AND FUEL RAIL FOR THE TOOLCAT FOR THE PUBLIC WORKS DEPARTMENT FOR AN AMOUNT OF \$5,000.**
9. Authorizing a letter of intent for Greater Minnesota Transportation Alternatives Solicitation for funding years 2025, 2026 and 2027 for the Highway 61 Corridor Multi-Modal Enhancements in the amount of \$600,000.
10. **RESOLUTION NO. 11-302-22 ACCEPTING THE RECOMMENDATION OF BOLTON & MENK TO AUTHORIZE PAYMENT TO WSB FOR CONSTRUCTION MATERIALS TESTING IN THE AMOUNT OF \$2,315.00 FOR THE WASTEWATER TREATMENT IMPROVEMENT PROJECT.**
11. **RESOLUTION NO. 11-303-22 ACCEPTING THE RECOMMENDATION OF BOLTON & MENK TO AUTHORIZE PAYMENT TO LAKEHEAD CONSTRUCTORS, INC. IN THE AMOUNT OF \$1,276,826.79 FOR PAY APPLICATION NO. 12 FOR THE WASTEWATER TREATMENT IMPROVEMENT PROJECT.**
12. **RESOLUTION NO. 11-304-22 AUTHORIZING PAYMENT OF ANNUAL MEMBERSHIP FOR THE NORTH SHORE MANAGEMENT BOARD IN THE AMOUNT OF \$750.**
13. **RESOLUTION NO. 11-305-22 APPROVING A BLANDIN FOUNDATION GRANT AGREEMENT FOR A GRANT IN THE AMOUNT OF \$100,000 FOR A PROJECT TO IMPROVE ACCESSIBILITY IN THE RESTROOMS AT THE PUBLIC LIBRARY AND AUTHORIZING THE ACTING MAYOR AND CITY CLERK TO EXECUTE DOCUMENTS NECESSARY FOR THE ACCEPTANCE OF THE GRANT.**
14. **RESOLUTION NO. 11-306-22 APPROVING THE REQUEST OF SARAH COX, AGATE BAY CRAFTERS, FOR RELIEF OF COMMUNITY BUILDING RENTAL FEES DUE TO INCONVENIENCES CAUSED BY A WINDOW REPLACEMENT PROJECT AT THE FACILITY.**
15. Approving the request of Blake Prince to attend the 2022 MMUA T & O Conference in St. Cloud.
16. Accepting, with regret, notices of resignation from Ryan Murphy and Matt Ferrari, from their positions on the City's Airport Commission and authorizing letters of appreciation for their service.

17. Declaring first reading of an ordinance Enacting and Adopting a Supplement to the Code of Ordinances for the City of Two Harbors.
20. **RESOLUTION NO. 11-307-22 CERTIFYING CERTAIN UNPAID UTILITY CHARGES AGAINST CERTAIN PROPERTY WITHIN THE CITY TO THE LAKE COUNTY ASSESSOR'S OFFICE.**
21. **RESOLUTION NO. 11-308-22 APPROVING THE APPLICATION OF THE TIPSYP MOSQUITO LLC FOR ON-SALE AND SUNDAY ON-SALE INTOXICATING LIQUOR LICENSE AT 623 FIRST AVENUE #2 FROM JANUARY 1, THROUGH SEPTEMBER 30, 2023, PENDING THE APPROVAL OF THE CHIEF OF POLICE, THE STATE OF MINNESOTA AND LAKE COUNTY HEALTH DEPARTMENT.**
22. **RESOLUTION NO. 11-309-22 ACCEPTING THE RECOMMENDATION OF THE PUBLIC AFFAIRS COMMITTEE TO CHANGE THE RATE FOR DRY CAMPING AT BURLINGTON BAY CAMPGROUND TO \$30 PER NIGHT.**
23. **RESOLUTION NO. 11-310-22 AUTHORIZING PAYMENT TO PRIMETIME CONCRETE LLC IN THE AMOUNT OF \$149,625 FOR THE 2022 SIDEWALK IMPROVEMENT PROJECT AND WITHHOLDING A 5 PERCENT RETAINAGE AND ASKING PUBLIC WORKS TO COME UP WITH A PUNCH LIST FOR THE PROJECT.**

Be adopted as read. Carried by a unanimous vote of all members present on roll call.

Communications:

1. A letter from Mark Veness, 7th Avenue Auto Services, 431 Seventh Avenue, expressing concerns with the proposed Highway 61 Project.
2. A Memorandum from Jennifer Selchow, Bolton & Menk providing a progress update on the Wastewater Treatment Improvement Project.

New Business:

Motion by Woodruff and Erickson that **RESOLUTION NO. 11-311-22 ADOPTING ASSESSMENT ROLL FOR THE 2022 SIDEWALK PROJECT, CORRIDORS ALONG EIGHTH STREET, FROM FOURTH AVENUE TO SECOND AVENUE, THE 600 BLOCK ON FIFTH AVENUE, THE 600 BLOCK ON FOURTH AVENUE AND 700 BLOCK ON SECOND AVENUE AND REDUCING THE ASSESSMENT FOR PARCEL 23760012013 TO \$600.00 AND 23760001795 TO \$1,350** be adopted as read. Carried by a unanimous yeas vote of all members present on roll call.

Motion by Woodruff and Glaser that **RESOLUTION NO. 11-312-22 AUTHORIZING EXPENSES FOR COUNCILORS TO ATTEND THE RANGE ASSOCIATION OF MUNICIPALITIES AND SCHOOLS ANNUAL DINNER ON DECEMBER 15, 2022 IN VIRGINIA** be adopted as read. Carried by a unanimous yeas vote of all members present on roll call.

Motion by Glaser and Erickson that **RESOLUTION NO. 11-313-22 DECLARING THE OFFICIAL INTENT OF THE CITY OF TWO HARBORS TO REIMBURSE CERTAIN EXPENDITURES PAID FROM THE STREET IMPROVEMENT FUND FOR THE 2023 – 2024 STREET IMPROVEMENT PROJECT FROM THE PROCEEDS OF BONDS TO BE USED BY THE CITY** be adopted as read. Carried by a unanimous yeas vote of all members present on roll call.

Motion by Glaser and Passe that **RESOLUTION NO. 11-314-22 ADOPTING FINDINGS OF FACT AND DENYING VARIANCE APPLICATION OF NICK CHRISTENSEN** be adopted as read. Carried by a unanimous yeas vote of all members present on roll call.

Motion by Glaser and Passe that **RESOLUTION NO. 11-314-22 APPROVING CONDITIONAL USE PERMIT FOR NICK CHRISTENSEN TO ALLOW THE EXPANSION OF AN ADDITIONAL UNIT AT 322 FIRST AVENUE AND IMPOSING CONDITIONS THEREON** be adopted as read. Carried by a unanimous yeas vote of all members present on roll call.

Motion by Erickson and Glaser that **RESOLUTION NO. 11-315-22 APPOINTING PAM CARLSON AS A MEMBER OF THE RECREATION BOARD FOR A TERM ENDING MARCH 1, 2025** be adopted as read. Carried by a unanimous yeas vote of all members present on roll call.

Motion by Erickson and Glaser that **RESOLUTION NO. 11-316-22 APPOINTING WILLIAM ANDERSON AS A MEMBER OF THE RECREATION BOARD FOR TERM ENDING IN MARCH OF 2025** be adopted as read. Carried by a unanimous yeas vote of all members present on roll call.

Motion by Rennwald and Erickson that **RESOLUTION NO. 11-317-22 APPOINTING PAUL IVERSEN AS A MEMBER OF THE CHARTER COMMISSION FOR A TERM ENDING IN MARCH OF 2026** be adopted as read. Carried by a unanimous yeas vote of all members present on roll call.

Motion by Redden and Glaser that **RESOLUTION NO. 11-318-22 APPOINTING DEBORAH ANDERSON AS A MEMBER OF THE CHARTER COMMISSION FOR A TERM ENDING IN MARCH OF 2023** be adopted as read. Carried by a unanimous yeas vote of all members present on roll call.

Motion by Redden and Glaser that **RESOLUTION NO. 11-319-22 APPOINTING TOM KOEHLER AS A MEMBER OF THE CHARTER COMMISSION FOR A TERM ENDING IN MARCH OF 2023** be adopted as read. Carried by a unanimous yeas vote of all members present on roll call.

Motion by Glaser and Passe that **RESOLUTION NO. 11-320-22 APPOINTING JAMIE SISSON AS A MEMBER OF THE LIBRARY BOARD FOR A TERM ENDING IN**

MARCH OF 2025 be adopted as read. Carried by a unanimous yeas vote of all members present on roll call.

Motion by Redden and Woodruff that **RESOLUTION NO. 11-321-22 APPOINTING DAN CRUIKSHANK AS A MEMBER TREES & TRAILS COMMISSION FOR A TERM ENDING IN MARCH OF 2024** be adopted as read. Carried by a unanimous yeas vote of all members present on roll call.

Motion by Glaser and Woodruff that **RESOLUTION NO. 11-322-22 APPOINTING JUDY SAUSEN AS A MEMBER OF THE TREES & TRAILS COMMISSION FOR A TERM ENDING IN MARCH OF 2024** be adopted as read. Carried by a unanimous yeas vote of all members present on roll call.

Motion by Glaser and Passe that **RESOLUTION NO. 11-323-22 APPOINTING TODD REDMANN AS A MEMBER OF THE PLANNING COMMISSION FOR A TERM EXPIRING IN MARCH OF 2024** be adopted as read. Carried by a unanimous yeas vote of all members present on roll call.

Motion by Woodruff and Erickson that **RESOLUTION NO. 11-324-22 APPOINTING KRISTA BUSSE AND ADAM BAUMANN AS MEMBERS OF THE CITY HRA FOR TERMS EXPIRING IN MARCH OF 2025** be adopted as read. Carried by a unanimous yeas vote of all members present on roll call.

Motion by Redden and Woodruff that **RESOLUTION NO. 11-325-22 APPOINTING KRISTA BUSSE AND SUSAN ROSETTE AS MEMBERS OF THE DA WITH TERMS TO EXPIRE IN MARCH OF 2025** be adopted as read. Carried by a unanimous yeas vote of all members present on roll call.

Motion by Erickson and Glaser that **RESOLUTION NO. 11-326-22 APPOINTING BEN REDDEN AS A MEMBER OF THE CHARTER COMMISSION FOR A THREE-YEAR TERM** be adopted as read. Carried by the following vote: Yeas: Woodruff, Glaser, Rennwald, Passe, Erickson, 5. Abstain: Redden, 1.

Announcements:

Motion by Glaser and Woodruff that the meeting adjourn. Carried.

Ben Redden, President, City Council

Patricia D. Nordean, City Clerk

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November 28, 2022

Regular meeting of the City Council of the City of Two Harbors, Minnesota, held on Monday, November 28, 2022, at 6:00 p.m.

The meeting was called to order by President Redden.

Members present, Councilors: Woodruff, Glaser, Rennwald, Passe, Redden. 5.

Members absent, Councilors: Erickson. 1.

Others present: Interim Administrator, Dhein
Finance Director, Pietila
City Clerk, Nordean
City Attorney, Costley

Clerk Nordean requested the addition of the following communications for the public hearing: letters of objection from Thomas Koehler and Mary McGilligan, 814 Fifth Avenue, Susan Williams, owner of 325 and 319 Seventh Street; Nathan Trump, owner of 812 Fourth Avenue; M. Eugene Gangestad, Two Harbors, Lumber, 822 Fourth Avenue and Donna Gangestad, 902 Fifth Avenue, Darbie Eischenbacher, 823 Fifth Avenue; Tim Hedin, 835 Sixth Avenue; Cecilia Barrett Twiest, 802 Sixth Avenue, Donna Gangestad, Two Harbors Lumber, 822 Fourth Avenue and Alan Nelson RBI Group LLC, Julie Peer, 817 Fifth Avenue; Tina Voce, re: 822 Fifth Avenue; Alan Peters, 801 Fifth Avenue. She also requested the addition of Laura Goutermont for reappointment to the Recreation Board for a term to expire in March of 2024 to New Business Item 2.

Motion by Passe and Woodruff approving the agenda with the changes recommended by City Clerk Nordean. Carried.

Motion by Glaser and Rennwald Adjourning the regular meeting and calling to order a public hearing for the purpose of receiving public input regarding the proposed assessments for the 2021 – 2022 Street & Alley Improvement Project pursuant to Minn. Stat. 429.011 to 429.111. Carried.

Appearances:

Joe Rhein, Bolton & Menk, was present and addressed the hearing, providing a presentation on the Proposed Assessments for the 2021 – 2022 Street Improvement Project. Mr. Rhein outlined the process of the public hearing including a background of the project, a recap and cost review of the project and property owner rights.

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President Redden inquired what the actual cost of a 5 x 5' square of sidewalk is. Rhein responded that this price was bid at \$4.75 per square foot, so a 5 x 5' square would be about \$118.50, plus the indirect costs, for a total cost to the City of about \$150 - \$160 per square.

Councilor Woodruff inquired about the deferral and how it worked, if the total amount would be due at the end of the deferral, or if that is when payments would start. Rhein responded that the payments would just pick up where they left off if the full 15 years of the assessment period had not yet passed. Woodruff clarified question and asked if the deferral was for a number of years that was less than the 15-year assessment period, would the total assessment be due, or would just the portion of the assessment that would normally have been paid by that time be due. Finance Director Pietila responded that she believes that only that portion of the assessment that would normally have been paid would be due at the end of the deferral.

Woodruff also asked with the December 28 deadline to appeal, how long does the City have to adopt the assessment. Rhein responded that the recommendation would be that the Council adopt the assessment tonight. He went on to say that the property owners can't appeal until the City adopts the assessment. Woodruff inquired if the December 28 deadline could be pushed back. Rhein replied that the Council could choose to table this action so they could have more time to think about it, yes, it's 30 days from whenever the City Council acts on the assessment roll. Once you adopt the assessment roll, that's when the property owner has thirty days to appeal it.

Councilor Passe inquired if there is a warranty period after the contract closes. Rhein reported that there is a two-year warranty.

Carol Klinker, 731 Fifth Avenue and 512 Eighth Street, was present and addressed the Council inquiring about the due date for payment, if the assessment isn't adopted today, will the due date still be the end of the year. Mrs. Pietila reported that payments must be received by December 31, 2022 in order to avoid interest charges because the City has to certify to Lake County that first week in January. Rhein added that if the Council delayed action on the assessment until after the first of January, they would be into the next tax year, so they would have until December 31 of 2023 and it wouldn't go onto the tax rolls until 2024.

Maggie Williams was present speaking on behalf of her mother, Susan Williams, owner of 325 and 319 Seventh Street. She requested a break-down of the charges which were proposed for her mother's assessment. Rhein provided this information for her. She reported that the construction work disturbed her tenants and that there is a crack in the basement which she believes could be a result of this work. She stated that she feels that the property value may have actually been lowered because they took down a gorgeous tree. She inquired about the installation of sewer service lines on her property. Mr. Rhein showed her a copy of the plans for the project and where the service lines were located on the parcels in question.

Tim Hedin, 835 Sixth Avenue, was present and addressed the Council expressing his objection to the proposed assessment. He stated that the project had removed space for parking in front of his home and the new street doesn't abut his parcel. He also reported that the sidewalk did not extend along the entire frontage of his property. He inquired if he has to pay for a street that doesn't even come in front of his house. He explained that the project took away parking in front of his house and that he only got six new pieces of sidewalk. Rhein noted that the distance for Hedin's sewer connections was quite lengthy, therefore the sewer line made up the majority of the charges to be assessed against his property. He noted that they did take into consideration that the street does not extend to his property. He asked the City Clerk if the letter he brought in today was good enough. Nordean expressed that it was sufficient.

Carol Klinker requested that the Council delay action on the assessment so that she had more time to review the information.

Gene Gangestad, Two Harbors Lumberyard, was present and addressed the hearing expressing his objection to the proposed assessment. He claimed that he doesn't believe the process is legal, he feels that the assessment is against the state constitution and that many of the statutes which the City uses for the assessment process are antiquated. Gangestad indicated his belief that he should not be charged for streets, sidewalks and water lines if he didn't get them. He asked Mr. Rhein to explain why his property was used for the construction process. He explained that he doesn't abut Fifth Avenue, however, he was charged for it. Mr. Gangestad expressed his displeasure that the DM&IR was not charged. He also expressed disagreement with charging by the square foot. Mr. Rhein provided Gangestad with a 2022 copy of the Statutory language used and indicated that he believes the statutes provided are currently in effect. Gangestad explained that he believes that the project didn't increase his property value, therefore he believes that the City cannot assess the charges against his property. Rhein provided Gangestad with information regarding the process of objecting to the assessment and also the process of filing an appeal in district court. He explained that Gangestad has the right to use these processes if he feels it is necessary.

Donna Gangestad, 822 Fourth Avenue, was present and addressed the Council expressing her opinion that the proposed assessment doesn't pass "The Common Sense Test." She showed on the map used in Mr. Rhein's presentation where her property is located.

Mr. Rhein explained that properties were assessed for street and sidewalk in the project area, whether or not they had a sidewalk in front of their property, or whether or not they got a street in front of their property, noting that if they were benefitted by the project, they are being assessed.

Darbie Eischenbacher, 823 Fifth Avenue, was present and addressed the Council via Zoom regarding the notice which was sent to property owners regarding the public hearing. She inquired

about the fees charged by the City for administration of the assessment. She indicated that the notice was difficult for her to understand with regard to how to submit an objection. She expressed her opinion that the notification did not provide adequate time for her to prepare for opposition to the proposed assessment. She requested that the Council consider delaying a decision on the proposed assessment in case there were other individuals who didn't understand the notice provided.

Pietila responded to the 1% over the bond rate charged is for work that is done by City staff prior and after the work that is done by Lake County. Rhein explained that this practice is typical with other cities doing assessments.

President Redden asked if there was anyone else who was present who wished to speak in favor of or against the proposed assessment. There was no one else present who indicated their desire to address the hearing.

Communications:

1. A memorandum from Joe Rhein, Bolton & Menk, regarding the assessments for the 2021 – 2022 Street Improvement Project.
2. A letter from Donna Gangestad, Two Harbors Lumber 822 Fourth Avenue, objecting to any assessment for the 2021 – 2022 Street Improvement Project.
3. A letter from Susan Williams, owner of 325 and 319 Seventh Street expressing her objection to the assessment for the 2021 – 2022 Street Improvement Project.
4. A letter from Nathan J. Trump, 812 Fourth Avenue, expressing his objection to the assessment for the 2021 – 2022 Street Improvement Project.
5. A letter from M. Eugene Gangestad of Two Harbors Lumber, 822 Fourth Avenue and Donna Gangestad, 902 Fifth Avenue, expressing their objection to the assessment for the 2021 – 2022 Street Improvement Project.
6. A letter from Thomas Koehler and Mary McGillingan 814 Fifth Avenue, expressing their objection to the assessment for the 2021 – 2022 Street Improvement Project.
7. A letter from Darbie Eischenbacher, 823 Fifth Avenue, expressing objection to the proposed assessment.
8. A letter from Tim Hedin, 835 6th Avenue, expressing opposition to the proposed assessment.
9. A letter from Cecilia Barrett Twiest, 802 Sixth Avenue, expressing opposition to the proposed assessment.

10. A letter from Alan Nelson, RBI Group LLC, expressing opposition to the proposed assessment.
11. A third letter from Donna Gangestad, Two Harbors Lumber, 822 Fourth Avenue, expressing opposition to the proposed assessment.
12. A letter from Julie Peer, 817 Fifth Avenue, expressing opposition to the proposed assessment.
13. A letter from Tina Voce, 822 Fifth Avenue, expressing opposition to the proposed assessment.
14. A letter from Alan Peters, 801 Fifth Avenue, expressing opposition to the proposed assessment.
15. Two letters from Carol Klinker, 731 Fifth Avenue and 512 Eight Street, expressing objection to the proposed assessment.

Motion by Woodruff and Rennwald adjourning public hearing and reconvening regular City Council meeting. Carried.

Trees & Trails Commission:

Councilor Passe reported that at their November 17 meeting, they discussed tunnels under Highway 61, snowshoe and ski trails, they welcomed new members and discussed a proposal to update the trail plan.

Personnel Committee:

Vice President Glaser reported on the most recent meeting of the Personnel Committee where they discussed position changes and the administrator hiring process.

Planning Commission:

Vice President Glaser reported on the most recent meeting of the Planning Commission where they received a presentation by Planner Otsea on the Seventh avenue Corridor Project.

Motion by Glaser and Woodruff that the following consent agenda items:

1. **RESOLUTION NO. 11-327-22 ALLOWING CLAIMS AGAINST THE CITY OF TWO HARBORS, IN THE AMOUNT OF \$1,895,748.22.**
2. Approving payroll for the first half of November, 2022, in the amount of \$235,893.24.
3. **RESOLUTION NO. 11-328-22 AUTHORIZING PAYMENT TO BOLTON & MENK IN THE AMOUNT OF \$2,932.50 FOR PROFESSIONAL SERVICES FOR THE 2021 & 2022 STREET & ALLEY IMPROVEMENT PROJECT.**
4. **RESOLUTION NO. 11-329-22 AUTHORIZING PAYMENT TO BOLTON & MENK IN THE AMOUNT OF \$787.00 FOR GENERAL ENGINEERING SERVICES.**

5. **RESOLUTION NO. 11-330-22 AUTHORIZING PAYMENT TO BOLTON & MENK IN THE AMOUNT OF \$5,671.50 FOR CONSTRUCTION ENGINEERING SERVICES THROUGH SEPTEMBER 30, 2022 FOR RESEARCH AND DATA COLLECTION FOR THE FORMER ANKRUM PROPERTY NECESSARY FOR A TOPOGRAPHIC SURVEY ON THE PARCEL FOR THE WASTEWATER AND WATER TREATMENT PLANT PROJECT.**
6. **RESOLUTION NO. 11-331-22 AUTHORIZING PAYMENT TO BOLTON & MENK IN THE AMOUNT OF \$31,149 FOR PROFESSIONAL SERVICES FOR THE 2023 – 2024 STREET & ALLEY IMPROVEMENT PROJECT.**
7. **RESOLUTION NO. 11-332-22 AUTHORIZING PAYMENT TO BOLTON & MENK IN THE AMOUNT OF \$5,467.50 FOR PROFESSIONAL SERVICES FOR THE PRELIMINARY DESIGN CONCEPTS FOR TWO TUNNELS.**
8. **RESOLUTION NO. 11-333-22 AUTHORIZING AN INCREASE IN WATER AND SEWER FEES EFFECTIVE JANUARY 1, 2023.**
9. **RESOLUTION NO. 11-334-22 APPROVING THE AGREEMENT WITH PITNEY BOWES FOR THE LEASE OF A POSTAGE METER FOR CITY HALL AND AUTHORIZING THE ACTING MAYOR AND CITY CLERK TO EXECUTE SAID AGREEMENT ON BEHALF OF THE CITY.**
10. **RESOLUTION NO. 11-335-22 ELECTING NOT TO WAIVE THE MONETARY LIMITS ON MUNICIPAL TORT LIABILITY.**
11. **RESOLUTION NO. 11-336-22 HIRING ALICIA LANG FOR THE POSITION OF PART-TIME TEMPORARY LIQUOR STORE CLERK.**
12. **RESOLUTION NO. 11-337-22 AUTHORIZE A DAY OFF WITH PAY FOR A PRIZE FOR THE EMPLOYEE HOLIDAY PARTY.**
13. **RESOLUTION NO. 11-338-22 AUTHORIZE SIMULTANEOUS INTERNAL AND EXTERNAL POSTINGS FOR THE POSITION OF PERMANENT PART-TIME LIQUOR STORE CLERK.**
14. **RESOLUTION NO. 11-339-22 ACCEPTING, WITH REGRET, THE RESIGNATION OF JESSE HENNER FROM HIS POSITION AS CEMETERY CARETAKER AND AUTHORIZING A LETTER OF APPRECIATION FOR HIS SERVICE.**
15. Authorizing the internal and external posting for the position of Cemetery Caretaker.
16. Accepting, with regret, the resignation of Michelle Anderson, from her positions on the City Planning and Charter Commissions, effective immediately, and authorizing a letter of appreciation for her service.
17. Accepting, with regret, the resignation of Roger McDannold, from his position on the Recreation Board, and authorizing a letter of appreciation for his service.

18. Declaring second reading of an ordinance Enacting and Adopting a Supplement to the Code of Ordinances for the City of Two Harbors.
19. **RESOLUTION NO. 11-340-22 APPROVING THE PROPOSED AGREEMENT BETWEEN DAMBERG SCOTT GERZINA WAGNER ARCHITECTS, INC. AND THE CITY OF TWO HARBORS TO PROVIDE PROFESSIONAL ARCHITECTURAL SERVICES FOR THE TWO HARBORS MUNICIPAL LIQUOR STORE PROJECT AND AUTHORIZING THE ACTING MAYOR AND CITY CLERK TO EXECUTE THE AGREEMENT ON BEHALF OF THE CITY.**
20. **RESOLUTION NO. 11-341-22 SCHEDULING A PUBLIC HEARING FOR THE PURPOSE OF DISCUSSING THE CAPITAL IMPROVEMENT PLAN FOR 6 PM ON MONDAY, DECEMBER 12, 2022.**

Be adopted as read. Carried by a unanimous vote of all members present on roll call.

New Business:

Motion by Woodruff and Passe that **RESOLUTION NO. 11-342-22 ADOPTING THE ASSESSMENT ROLL FOR THE 2021 – 2022 STREET IMPROVEMENT PROJECT** be adopted as read. Carried by a unanimous yea vote of all members present on roll call

Motion by Glaser and Rennwald that **RESOLUTION NO. 11-343-22 REAPPOINTING THE FOLLOWING INDIVIDUALS TO THE FOLLOWING BOARDS AND COMMISSIONS FOR A THREE-YEAR TERM: DAN MURPHY – AIRPORT COMMISSION; KATHY GLENN – EDNA G. COMMISSION; BOB NORLEN – HRA; DAN JONES – RECREATION BOARD; MICK NELSON – RECREATION BOARD; HELEN HARTLEY – PUBLIC ARTS & BEAUTIFICATION COMMISSION; AND KATHY GLENN – PUBLIC ARTS & BEAUTIFICATION COMMISSION AND THE FOLLOWING INDIVIDUALS FOR TERMS ENDING IN MARCH OF 2024 LAURA GOUTERMONT – RECREATION BOARD; AND SANDY CABLE – RECREATION BOARD** be adopted as read. Carried by a unanimous yea vote of all members present on roll call.

Motion by Rennwald and Woodruff that the meeting adjourn. Carried by a unanimous yea vote of all members present on roll call.

Ben Redden, President, City Council

Patricia D. Nordean, City Clerk



**CITY OF TWO HARBORS
CITY COUNCIL**

**AGENDA ITEM
COVER SHEET**

Originating Staff: P. Nordean	Department: Administration	Date: 12/2/22
Agenda Item Subject: Agreement for Beargrease "Cub Run"	Fiscal Impact: n/a	
BACKGROUND: Each year, as part of the John Beargrease Sled Dog Marathon, there is a Cub Run sled dog race for children. This year they are requesting permission to once again conduct the race on the Golf Course. A Special Event Permit has been requested and has been approved by staff since this is a repeat event.		
COUNCIL ACTION REQUESTED: Approve the contract, pending receipt of proper evidence of insurance and authorize the Acting Mayor and City Clerk to sign.		
RECOMMENDATION: Approve the contract pending receipt of appropriate insurance and authorize the Acting Mayor and Clerk to sign.		
ATTACHMENTS:		

NON-EXCLUSIVE LICENSE AGREEMENT

THIS NON-EXCLUSIVE LICENSE AGREEMENT (“License”) is made and entered as of the 21th day of January, 2023 by and between the City of Two Harbors, a Minnesota municipal corporation (“City”), with an address of 522 First Avenue, Two Harbors, MN 55616, and Beargrease Sled Dog Marathon, Inc, a Minnesota LLC/ corporation (“Licensee”), with an address of PO Box 16506, Duluth, MN 55816.

WHEREAS City is the owner of certain land located in Two Harbors, Lake County, Minnesota, described as follows, to-wit (“Property”):

as further identified on the map of the Property attached as Exhibit A.

WHEREAS Licensee desires to use the Property for the purpose of conducting the John Beargrease “Cub Run” sled dog race event sponsored by Licensee. Licensee’s proposed use on the Property is as follows (“Use”):

1. Sled dog racing
2. Sled dog viewing and public spectating

WHEREAS Licensee has requested permission for the Use to occur on the Property from 9:00 AM until 5:00 PM on Saturday, January 21, 2023.

WHEREAS City is willing to grant this non-exclusive License providing permission for Licensee’s proposed Use on the Property, subject to and conditioned upon all the covenants, conditions, and restrictions in this License.

NOW THEREFORE, in consideration of the purpose of this event to promote entertainment and tourism in the City, the proceeds of which benefit the local citizens and business community, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto hereby covenant and agree as follows:

1. Grant. The City hereby grants to Licensee, subject to all the covenants, conditions, and restrictions contained in this License, a nonexclusive right to occupy the Property for the designated Use for the period beginning at 9:00 a.m. until 5:00 p.m., on Saturday, January __, 2023, unless earlier terminated pursuant to Section 12 of this License.
2. Condition of the Property. The City makes no express or implied representation or warranty to the Licensee, or their respective guests and invitees, concerning the safety or physical condition of the Property now or at any point in the future, which condition is hereby accepted by the Licensee and their respective guests and invitees, “AS IS.” The Licensee represents that it is familiar with, and that the City has made no representations concerning, the physical condition of the Property. The Licensee, its successors and assigns, and their respective guests and invitees, agree not to make any claim against the City or against any person or corporation being at any time upon any part of the Property by agreement with or consent of the City, for damages or injuries directly or indirectly due to the physical condition of any part of the Property or to any

change therein or for damages or injuries directly or indirectly caused by activities of the Licensee, or its permitted successors and assigns, or their respective guests and invitees.

3. Use; No Alcohol on Property. The Licensee and their respective guests and invitees may use the Property for the Use defined herein, subject to and in compliance with all the covenants, conditions, and restrictions in this License, unless this License is terminated pursuant to Section 12. There shall be no alcohol sales or consumption on the Property during the period of Licensee's Use. Licensee shall conclude all events occurring on the Property no later than 5 p.m. on Saturday, January 21, 2023. All proposed Uses shall comply with the ordinances contained in the Two Harbors City Code and all laws of the state of Minnesota.

4. Non-Exclusive. The license hereby granted is non-exclusive. Licensee shall not prohibit access or use of the Property by members of the public.

5. Intensity of Use. This License is granted by the City to the Licensee with the express understanding that the number of vendors, guests and invitees shall be limited in size to be conducive to the safe occupancy of the Property and keeping the event contained within the boundaries of the Property. The City reserves the right to place boundary markers or traffic control devices at any location within or surrounding the Property during the period of Use.

6. Licensee Improvements, Maintenance. The City has no duty or obligation to maintain, replace, repair, or improve the Property from its current condition. The Licensee is prohibited from altering or improving the Property, to include cutting brush or trees, without the express written permission from the City.

7. No Interference. The Licensee hereby covenants and agrees, for itself and its permitted successors, assigns, guests and invitees, that use of the Property shall not impair, impede, or interfere with traffic on adjacent roads or trails.

8. Coordination, Cooperation and Safety. The Licensee, for itself and its permitted successors and assigns, and their respective guests and invitees, agree to comply with all safety and traffic regulations imposed by the State of Minnesota, to include any additional safety or traffic regulations or requirements that may be established by the City of Two Harbors Chief of Police.

9. Licensee Liability; Insurance. Licensee shall be responsible and liable for all damage to the Property caused by the activities or Use of the Licensee or their respective guests and invitees, together with the costs and expenses of repairing or restoring the damaged Property to its condition prior to the damage. The Licensee, and its permitted successors and assigns, shall keep in full force and effect a comprehensive policy of liability insurance issued by insurers authorized to issue such policies in the State of Minnesota providing coverage for personal injury and property damages, losses, and costs that may result from their use of the Property and having a minimum amount of single event coverage of \$1,000,000. Prior to January __, 2023, the Licensee shall produce a certificate of insurance or a copy of the insurance policy confirming the insurance coverage required by this section is in full force and effect and naming the City as an additional insured.

10. Assumption of Risk; Indemnity; Hold Harmless. The Licensee for itself and their respective guests and invitees, assumes all risks associated with the proposed Use, and all risk of

loss associated therewith from all causes of every nature whatsoever. Neither the City, nor its successors or assigns, shall be liable for any loss, cost, injury (including without limitation personal injury), or damage of any nature whatsoever suffered or incurred on the Property from the Use or activities occurring on the Property by the Licensee, or its invitees or guests, or by any other licensee, or their respective invitees or guests, or any of their permitted successors or assigns and the Licensee hereby covenants and agrees, for itself and its successors and assigns, to indemnify and hold harmless the City, its successors and assigns, from all such loss, cost, injury (including without limitation personal injury), and damage of every nature whatsoever to include attorney's fees or costs incurred by the City in enforcing this License agreement or this indemnification and hold harmless clause, except only those damages directly caused by the City's own gross negligence or willful misconduct.

11. Notices. All notices required by or provided in this License shall be in writing. All notices shall be effective and deemed "given" when delivered personally to the addressee, or when deposited in the United States Mail in sealed envelopes, with postage prepaid, addressed as follows:

If to the City:

City of Two Harbors
522 First Avenue
Two Harbors, MN 55616

With a copy to:
Timothy A. Costley
Costley & Morris, P.C.
609 First Avenue/P.O. Box 340
Two Harbors, MN 55616

If to Licensee:

John Beargrease Sled Dog Marathon
Attn: Race Coordinator
PO Box 16506
Duluth, MN 55816

12. Default; Remedies. The City and Licensee agree that the nature and character of the Use are unique and that it may involve safety risks. In the event of any failure by the Licensee to perform any covenant set forth in this License, satisfy any condition set forth in this License, or comply with any restriction set forth in this License (each a "Default"), in addition to the rights and remedies provided or reserved herein to the City, it may immediately suspend use of the non-exclusive license granted by this License in the event of any Default in any covenants, conditions, or restrictions contained in this License by the Licensee, its permitted successors or assigns, or their respective guests or invitees, in which event the Licensee shall be given written notice of the Default or Defaults as soon thereafter as practicable. The City may also commence an action seeking money damages from Licensee or said parties or seek specific performance, injunctive relief, or other appropriate equitable remedy.

13. Clean-up. Licensee shall be responsible for all clean-up to the Property after the Use is completed and for hauling away all trash, garbage and refuse, leaving the Property in the same condition that it was in before the Use began. Licensee shall be responsible to reimburse the City for any repairs that are required after the term of Use, or for any additional clean up costs deemed necessary by the City resulting from the Use. All clean-up activities must be completed by 5:00 PM on January 22, 2022.

14. Choice of Law; Venue. This License shall be construed and enforced in accordance with the laws of the State of Minnesota. Litigation involving the execution, construction, and termination of this License, and claims arising under this License or the duties and obligations of parties arising under or with respect to this License shall be venued in the Sixth Judicial District, Lake County, State of Minnesota.

15. Amendment. No amendment, modification, or waiver of any condition, provision, or term of this License shall be valid unless made in writing and signed by the parties.

16. Representation on Authority of Signatories. The persons signing this License for or on behalf of each party represents that he or she is duly authorized and has legal capacity to execute and deliver this License and that this License is a valid and legal agreement binding on such party and enforceable in accordance with its terms.

IN WITNESS HEREOF, this Non-Exclusive License Agreement has been executed and delivered as of the day and year first above written.

CITY:

CITY OF TWO HARBORS, a municipal corporation under the laws of the State of Minnesota

By: _____
Ben Redden
Acting Mayor

By: _____
Patty Nordean
City Clerk

LICENSEE:

John Beargrease Sled Dog Marathon, a Minnesota LLC/corporation

By: John Vincent 11/17/2022
Its: Director _____

Drafted by:
Timothy A. Costley #248927
Costley & Morris, P.C.
609 1st Ave./ P.O. Box 340
Two Harbors, MN 55616
(218) 834-2194
tac@costleylaw.com

Attorney for the City of Two Harbors

EXHIBIT A



**CITY OF TWO HARBORS
CITY COUNCIL**

**AGENDA ITEM
COVER SHEET**

Originating Staff: P. Nordean	Department: Administration	Date: 12/2/22
Agenda Item Subject: Approve Agreement with Lake County	Fiscal Impact:	
BACKGROUND: Lake County has proposed an agreement between the City and Lake County for the 2023 – 2024 Improvement Project.		
COUNCIL ACTION REQUESTED: Approve the agreement and authorize the Acting Mayor, Clerk and Interim Administrator to sign on behalf of the City.		
RECOMMENDATION: Approve the agreement and authorize the Acting Mayor, Clerk and Interim Administrator to sign on behalf of the City.		
ATTACHMENTS:		

AGREEMENT

THIS AGREEMENT is between the **CITY OF TWO HARBORS**, a municipal corporation of Lake County, Minnesota, hereinafter referred to as the "City", and the **COUNTY OF LAKE**, a duly organized county within the State of Minnesota, hereinafter referred to as the "County".

WITNESSETH:

WHEREAS, the County plans to invest Lake County Transportation Sales Tax, State Aid Highway, and County Levy and Revenue funds to reconstruct portions of **County Road 105, County State Aid Highways 35 & 36 as well as Bridge L8088** within the City of Two Harbors, hereinafter referred to as the "County Project," and,

WHEREAS, the County has contracted with Bolton & Menk, Inc. of Duluth, Minnesota, hereinafter referred to as "BMI," to prepare a professionally engineered plan and specifications for construction of the County Project, and,

WHEREAS, the City desires to replace certain utilities in conjunction with the County's Project and in conjunction with other improvements City desires to make in connection with the City's 2023-2024 capital improvement project ("City Project"), and,

WHEREAS, the City Project is not eligible for State Aid Highway funds, and,

WHEREAS, the City has contracted with BMI to prepare construction plans for City's Project, and,

WHEREAS, BMI will prepare a professionally engineered plan and specifications for the entire Project, and,

WHEREAS, it is advantageous to bid the City Project and the County Project under one construction bid, and,

WHEREAS, hereinafter, the "Project" refers to both the County Project and City Project, and

WHEREAS, local funds for ineligible costs not eligible for State Aid Highway funds will be required.

THEREFORE, IT IS MUTUALLY AGREED AND UNDERSTOOD, with regard to the Project, the parties hereby agree to the following:

1. BMI shall prepare and incorporate the City's construction plans, specifications, and other construction documents for the City Project into plans and specifications for the entire Project ("Project Plan"). The Project Plan shall clearly identify the items eligible for State Aid Highway funding and any City Project items that are ineligible for State Aid Highway funds.

2. BMI shall prepare the Project Plan on behalf of the County and City in accordance with the current edition of the Minnesota Department of Transportation Standard Specifications for Construction; the most current version of associated Electronic Proposal Documents available from the Minnesota Department of Transportation Office of State Aid; and applicable City of Two Harbors standards. One construction contract will be entered into for all construction on the Project.
3. The County shall obtain all necessary permits and environmental statements as may be required by law for completion of the County Project, including but not limited to, permits and statements required by the Minnesota Pollution Control Agency, U.S. Army Corps of Engineers, and the Department of Natural Resources for the work within the County's road right of way.
4. The City shall obtain all necessary permits as may be required by law for completion of the City Project.
5. The County shall acquire and pay the cost for all right-of-way and construction easements required for the County Project in accordance with the Project Plan if applicable.
6. The City shall pay the cost for all right-of-way and construction easements required for the City Project in accordance with the Project Plan, if applicable.
7. The quantities in the Project Plan shall be separated by and for the County Project and state aid participating and the City Project non- state aid participating.
8. The District State Aid Engineer must approve the Project Plan prior to the County advertising for bids for the Project.
9. The County will administer the bidding process, including but not limited to, publishing the advertisement for bids; making the bid package available to bidders; opening bids; and preparing and reviewing the abstract of bids.
10. BMI, under the project management of Adam Nix, on behalf of the County, and Joseph Rhein, on behalf of the City, will assist in the preparation of bidding documents for the Project Plan. The bidding documents must be reviewed and approved by the City prior to the County advertising for bids for the Project.
11. The County intends to award the construction contract to the lowest responsible bidder, after review by the County, City, and District State Aid Engineer. The lowest responsible bidder will be determined by the total cost of both participating and non-participating costs. County will not award the contract for the Project unless it is approved by resolution of the City Council of the City.

12. Prior to advertising for bids for the Project, City and County shall enter into a comprehensive cooperative agreement, substantially in the style of the Cooperative Agreement described on the cover page attached hereto as Exhibit A that addresses the construction of the County Project, construction of the City Project, Project Plan changes, additional construction, etc. completion of the contract, City's responsibilities, County's responsibilities, basis of County and City costs, construction engineering responsibility and payment times and when payments for City costs are required, conditions of payment, acceptance of City's Project, acceptance of County's Project, final payment, general requirements, force majeure, termination, supervision, Government Data Practices and other relevant provisions.
13. This Agreement shall be terminated only by mutual agreement of both parties.
14. Each party designates an Authorized Representative for the purpose of administering this Agreement. A party's Authorized Representative has the authority to give and receive notices, and to make any other decision required or permitted by this Agreement.
- a. For the City:
Joel Dhein (or his successor)
City Administrator
522 First Avenue
Two Harbors, MN
 - b. For the County
Matt Huddleston (or his successor)
County Administrator
Lake County Service Center
616 Third Avenue
Two Harbors, MN
15. The City agrees that it shall indemnify, save, and hold harmless the County and all of its employees and agents from any and all claims, demands, actions or causes of action of whatever nature or character arising out of or by reason of the City's execution or performance of the work provided for herein. The City further agrees to defend at its own cost and expense any action or proceeding commenced for the purpose of asserting any claim of whatever character arising from the City's execution or performance of the work provided for herein.
16. The County agrees that it shall indemnify, save, and hold harmless the City and all of its employees and agents from any and all claims, demands, actions or causes of action of whatever nature or character arising out of or by reason of the County's execution or performance of the work provided for herein. The County further agrees to defend at its own cost and expense any action or proceeding commenced for the purpose of asserting any claim of whatever character arising from the County's execution or performance of the work provided for herein.

17. Any and all employees of the County of Lake, while engaged in the performance of any work or service which the County is specifically required to perform under this Agreement, shall be considered employees of the County only and not of the City, and that any and all claims that may or might arise under the Workers Compensation Act of the State of Minnesota on behalf of said employees while so engaged and any and all claims made by any third parties as a consequence of any act of said employees, shall be the sole obligation of the County.
18. Any and all employees of the City of Two Harbors, while engaged in the performance of any work or service which the City is specifically required to perform under this Agreement, shall be considered employees of the City only and not of the County, and that any and all claims that may or might arise under the Workers Compensation Act of the State of Minnesota on behalf of said employees while so engaged and any and all claims made by any third parties as a consequence of any act, of said employees, shall be the sole obligation of the City.
19. County acknowledges that City is subject to the provisions of the Minnesota Government Data Practices Act. County must comply with the Minnesota Government Data Practices Act, Minnesota Statutes, Chapter 13, as it applies to all data provided by City in accordance with this Agreement and as it applies to all data created, collected, received, stored, used, maintained, or disseminated by County in accordance with this Agreement. The civil remedies of Minnesota Statutes § 13.08, apply to County and City. Minnesota Statutes, Chapter 13, provides that all government data are public unless otherwise classified. If County receives a request to release the data referred to in this Section, County must immediately notify City and consult with City as to how County should respond to the request. County's response shall comply with applicable law, including that the response is timely and, if County denies access to the data, that County's response references the statutory basis upon which County relied. County does not have a duty to provide public data to the public if the public data is available from City.
20. This Agreement is made and shall be governed in all respects by the laws of the State of Minnesota. Any disputes, controversies, or claims arising out of this Agreement shall be venued in the District Court for Lake County, Minnesota and all parties to this Agreement waive any objection to jurisdiction, whether based on convenience or otherwise.

[SIGNATURES APPEAR ON NEXT PAGE]

IN WITNESS WHEREOF, the parties have executed this Agreement this

_____ day of _____, 2022.

CITY OF TWO HARBORS

By _____
Mayor

And by _____
City Clerk

ATTEST:

By _____
Its City Administrator

COUNTY OF LAKE

By _____
Acting County Board Chair
Attest: *Shirley D. Buchanan*,
Clerk of the Board

By *Rinda Fernald* 11-4-22
County Auditor/Treasurer

By *J. P. [Signature]*
County Highway Engineer

APPROVED AS TO FORM:

By *[Signature]*
County Attorney

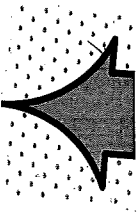


EXHIBIT A

**LAKE COUNTY, MINNESOTA
AND
CITY OF TWO HARBORS, MINNESOTA
COOPERATIVE CONSTRUCTION AGREEMENT**

THIS COOPERATIVE CONSTRUCTION AGREEMENT ("Cooperative Agreement") is made effective as of the ____ day of _____, 20__ by and between **Lake County, Minnesota** acting through its Board of Commissioners ("County") and the **City of Two Harbors** ("City") in response to the following situation:

A. County will perform removals, excavation, storm sewer, grading, base, concrete, bituminous, ADA improvements, and other associated construction according to the County's prepared plans, specifications and special provisions designated by County Project No. S.A.P. 038-635-001 (4th Avenue), S.A.P. 038-630-001 (8th Street), and S.A.P. 038-620-001 (7th Street) ("County Project").

B. The City has requested the County include in the County Project roadwork, sanitary sewer and watermain and storm sewer construction along 4th Avenue, 5th Avenue, and 6th Avenue west of 7th Street ("City Project").

C. The City Project and County Project may be referred to as the "Project" when both the City Project and the County Project are referenced at the same time.

D. The City will pay all of the costs of the City Project and associated construction engineering.

E. This Agreement will supplement the Fifth Avenue Optional Improvements Agreement dated _____, 2020 between Lake Superior School District No. 381, City and County ("School JPA") and the Agreement between City and County dated _____, 2020. ("Agreement").

AGREEMENT

1. Term of Agreement; Survival of Terms; Plans; Incorporation of Exhibits.

1.1. **Effective Date.** This Agreement will be effective the date all signatures are affixed hereto.

1.2. **Expiration Date.** This Agreement will expire when all obligations have been satisfactorily fulfilled.

1.3. **Survival of Terms.** All clauses which impose obligations continuing in their nature and which must survive in order to give effect to their meaning will survive the expiration or termination of this Agreement, including, without limitation, the

AGREEMENT

THIS AGREEMENT is between the **CITY OF TWO HARBORS**, a municipal corporation of Lake County, Minnesota, hereinafter referred to as the "City", and the **COUNTY OF LAKE**, a duly organized county within the State of Minnesota, hereinafter referred to as the "County".

WITNESSETH:

WHEREAS, the County plans to invest Lake County Transportation Sales Tax, State Aid Highway, and County Levy and Revenue funds to reconstruct portions of **County Road 105, County State Aid Highways 35 & 36 as well as Bridge L8088** within the City of Two Harbors, hereinafter referred to as the "County Project," and,

WHEREAS, the County has contracted with Bolton & Menk, Inc. of Duluth, Minnesota, hereinafter referred to as "BMI," to prepare a professionally engineered plan and specifications for construction of the County Project, and,

WHEREAS, the City desires to replace certain utilities in conjunction with the County's Project and in conjunction with other improvements City desires to make in connection with the City's 2023-2024 capital improvement project ("City Project"), and,

WHEREAS, the City Project is not eligible for State Aid Highway funds, and,

WHEREAS, the City has contracted with BMI to prepare construction plans for City's Project, and,

WHEREAS, BMI will prepare a professionally engineered plan and specifications for the entire Project, and,

WHEREAS, it is advantageous to bid the City Project and the County Project under one construction bid, and,

WHEREAS, hereinafter, the "Project" refers to both the County Project and City Project, and

WHEREAS, local funds for ineligible costs not eligible for State Aid Highway funds will be required.

THEREFORE, IT IS MUTUALLY AGREED AND UNDERSTOOD, with regard to the Project, the parties hereby agree to the following:

1. BMI shall prepare and incorporate the City's construction plans, specifications, and other construction documents for the City Project into plans and specifications for the entire Project ("Project Plan"). The Project Plan shall clearly identify the items eligible for State Aid Highway funding and any City Project items that are ineligible for State Aid Highway funds.

2. BMI shall prepare the Project Plan on behalf of the County and City in accordance with the current edition of the Minnesota Department of Transportation Standard Specifications for Construction; the most current version of associated Electronic Proposal Documents available from the Minnesota Department of Transportation Office of State Aid; and applicable City of Two Harbors standards. One construction contract will be entered into for all construction on the Project.
3. The County shall obtain all necessary permits and environmental statements as may be required by law for completion of the County Project, including but not limited to, permits and statements required by the Minnesota Pollution Control Agency, U.S. Army Corps of Engineers, and the Department of Natural Resources for the work within the County's road right of way.
4. The City shall obtain all necessary permits as may be required by law for completion of the City Project.
5. The County shall acquire and pay the cost for all right-of-way and construction easements required for the County Project in accordance with the Project Plan if applicable.
6. The City shall pay the cost for all right-of-way and construction easements required for the City Project in accordance with the Project Plan, if applicable.
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11. The County intends to award the construction contract to the lowest responsible bidder, after review by the County, City, and District State Aid Engineer. The lowest responsible bidder will be determined by the total cost of both participating and non-participating costs. County will not award the contract for the Project unless it is approved by resolution of the City Council of the City.

12. Prior to advertising for bids for the Project, City and County shall enter into a comprehensive cooperative agreement, substantially in the style of the Cooperative Agreement described on the cover page attached hereto as Exhibit A that addresses the construction of the County Project, construction of the City Project, Project Plan changes, additional construction, etc. completion of the contract, City's responsibilities, County's responsibilities, basis of County and City costs, construction engineering responsibility and payment times and when payments for City costs are required, conditions of payment, acceptance of City's Project, acceptance of County's Project, final payment, general requirements, force majeure, termination, supervision, Government Data Practices and other relevant provisions.
13. This Agreement shall be terminated only by mutual agreement of both parties.
14. Each party designates an Authorized Representative for the purpose of administering this Agreement. A party's Authorized Representative has the authority to give and receive notices, and to make any other decision required or permitted by this Agreement.
- a. For the City:
Joel Dhein (or his successor)
City Administrator
522 First Avenue
Two Harbors, MN
 - b. For the County
Matt Huddleston (or his successor)
County Administrator
Lake County Service Center
616 Third Avenue
Two Harbors, MN
15. The City agrees that it shall indemnify, save, and hold harmless the County and all of its employees and agents from any and all claims, demands, actions or causes of action of whatever nature or character arising out of or by reason of the City's execution or performance of the work provided for herein. The City further agrees to defend at its own cost and expense any action or proceeding commenced for the purpose of asserting any claim of whatever character arising from the City's execution or performance of the work provided for herein.
16. The County agrees that it shall indemnify, save, and hold harmless the City and all of its employees and agents from any and all claims, demands, actions or causes of action of whatever nature or character arising out of or by reason of the County's execution or performance of the work provided for herein. The County further agrees to defend at its own cost and expense any action or proceeding commenced for the purpose of asserting any claim of whatever character arising from the County's execution or performance of the work provided for herein.

17. Any and all employees of the County of Lake, while engaged in the performance of any work or service which the County is specifically required to perform under this Agreement, shall be considered employees of the County only and not of the City, and that any and all claims that may or might arise under the Workers Compensation Act of the State of Minnesota on behalf of said employees while so engaged and any and all claims made by any third parties as a consequence of any act of said employees, shall be the sole obligation of the County.
18. Any and all employees of the City of Two Harbors, while engaged in the performance of any work or service which the City is specifically required to perform under this Agreement, shall be considered employees of the City only and not of the County, and that any and all claims that may or might arise under the Workers Compensation Act of the State of Minnesota on behalf of said employees while so engaged and any and all claims made by any third parties as a consequence of any act, of said employees, shall be the sole obligation of the City.
19. County acknowledges that City is subject to the provisions of the Minnesota Government Data Practices Act. County must comply with the Minnesota Government Data Practices Act, Minnesota Statutes, Chapter 13, as it applies to all data provided by City in accordance with this Agreement and as it applies to all data created, collected, received, stored, used, maintained, or disseminated by County in accordance with this Agreement. The civil remedies of Minnesota Statutes § 13.08, apply to County and City. Minnesota Statutes, Chapter 13, provides that all government data are public unless otherwise classified. If County receives a request to release the data referred to in this Section, County must immediately notify City and consult with City as to how County should respond to the request. County's response shall comply with applicable law, including that the response is timely and, if County denies access to the data, that County's response references the statutory basis upon which County relied. County does not have a duty to provide public data to the public if the public data is available from City.
20. This Agreement is made and shall be governed in all respects by the laws of the State of Minnesota. Any disputes, controversies, or claims arising out of this Agreement shall be venued in the District Court for Lake County, Minnesota and all parties to this Agreement waive any objection to jurisdiction, whether based on convenience or otherwise.

[SIGNATURES APPEAR ON NEXT PAGE]

City of Two Harbors
4th Avenue, 5th Street, Bridge L8088
SAP 038-636-001, 038-635-002, CR105

IN WITNESS WHEREOF, the parties have executed this Agreement this

_____ day of _____, 2022.

CITY OF TWO HARBORS

ATTEST:

By _____
Mayor

By _____
Its City Administrator

And by _____
City Clerk

COUNTY OF LAKE

By _____
Acting County Board Chair
Attest: *Laurel Buchanan*
Clerk of the Board

By *Pinda Gibb* 11-4-22
County Auditor/Treasurer

APPROVED AS TO FORM:

By *[Signature]*
County Highway Engineer

By _____
County Attorney

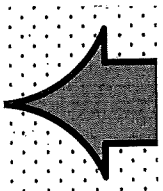


EXHIBIT A

**LAKE COUNTY, MINNESOTA
AND
CITY OF TWO HARBORS, MINNESOTA
COOPERATIVE CONSTRUCTION AGREEMENT**

THIS COOPERATIVE CONSTRUCTION AGREEMENT ("Cooperative Agreement") is made effective as of the ____ day of _____, 20__ by and between **Lake County, Minnesota** acting through its Board of Commissioners ("County") and the **City of Two Harbors** ("City") in response to the following situation:

A. County will perform removals, excavation, storm sewer, grading, base, concrete, bituminous, ADA improvements, and other associated construction according to the County's prepared plans, specifications and special provisions designated by County Project No. S.A.P. 038-635-001 (4th Avenue), S.A.P. 038-630-001 (8th Street), and S.A.P. 038-620-001 (7th Street) ("County Project").

B. The City has requested the County include in the County Project roadwork, sanitary sewer and watermain and storm sewer construction along 4th Avenue, 5th Avenue, and 6th Avenue west of 7th Street ("City Project").

C. The City Project and County Project may be referred to as the "Project" when both the City Project and the County Project are referenced at the same time.

D. The City will pay all of the costs of the City Project and associated construction engineering.

E. This Agreement will supplement the Fifth Avenue Optional Improvements Agreement dated _____, 2020 between Lake Superior School District No. 381, City and County ("School JPA") and the Agreement between City and County dated _____, 2020. ("Agreement").

AGREEMENT

1. Term of Agreement; Survival of Terms; Plans; Incorporation of Exhibits.

1.1. **Effective Date.** This Agreement will be effective the date all signatures are affixed hereto.

1.2. **Expiration Date.** This Agreement will expire when all obligations have been satisfactorily fulfilled.

1.3. **Survival of Terms.** All clauses which impose obligations continuing in their nature and which must survive in order to give effect to their meaning will survive the expiration or termination of this Agreement, including, without limitation, the



**CITY OF TWO HARBORS
CITY COUNCIL**

**AGENDA ITEM
COVER SHEET**

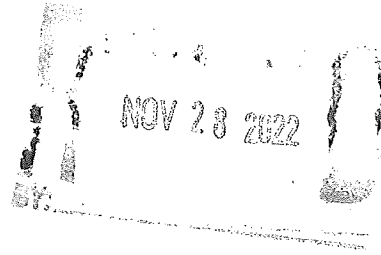
Originating Staff: P. Nordean	Department: Administration	Date:
Agenda Item Subject: Vacation Carry-Over	Fiscal Impact:	
BACKGROUND: Personnel Committee has reviewed the request of Jim Gilbert for vacation carry over and have made a recommendation to authorize Jim Gilbert to carry over an additional 40 hours of vacation, with the requirement that those vacation days be used by the end of February, 2023.		
COUNCIL ACTION REQUESTED: Approve the recommendation to allow Jim Gilbert to carry over 40 additional hours of vacation, with the requirement that those vacation days be used by the end of February, 2023.		
RECOMMENDATION: Accept the recommendation and allow the vacation carry over with the requirements as proposed by the Personnel Committee.		
ATTACHMENTS:		

Dear Council Members,

I Jim Gilbert am requesting to carry over my unused vacation this year. As of November 7th I still have 181 hours of vacation left and will be using hours up as possible. We have been working 2 people short all year. On April 25th I went in for a 5th Work Comp surgery on my left ankle and did not return to full time status until August 16th. Now I have to have surgery on my right knee and could be out from 3 to 8 weeks depending on how bad it is. If you have any questions or would like to talk with me feel free to contact me at anytime.

Jim Gilbert

November 25, 2022



To: Two Harbors City Council

In October, 2021, the Duluth City Council adopted and implemented a one-time use plastic bag ordinance. The purpose was to encourage citizens to use cloth or other reusable shopping bags and to discourage plastic bag use. Grocery stores then began charging 5 cents per plastic bag at the check-out counter. Exceptions were made for customers using SNAP (Supplemental Nutrition Assistance Program) or the WIC (Women, Infants, and Children) program.

I propose that the Two Harbors City Council begin discussing and considering a similar policy for our city. Attached is the ordinance presented to and passed by the Duluth City Council, along with a document, "A Zero Waste and Culture of Reuse Rationale." While some of the statements in the document are "Duluth specific", I am sure that similar conditions exist in Two Harbors and out-lying area waterways.

I hope that Two Harbors will recognize the damaging impact of the continued and increasing use of plastic on our environment, and take this step towards remedying some of this problem.

Judy Sausen

Judy Sausen 712 3rd Ave. #203 Two Harbors 218-343-7156

Comm. 1 12/2/22

CITY CLERK

Home / City Clerk / Plastic Carryout Bag Fee / Ordinance No. 10662

[City Clerk](#)

[Elections & Voter Services](#) ▼

[Apply for a Board or Commission](#)

[Data Practices Resources](#)

[Domestic Partner Registrations](#)

[Earned Sick & Safe Time](#) ▼

[Legislative Action Center](#) ▼

[Licenses & Permits](#) ▼

[Administrative Enforcement](#)

[Program](#)

[Plastic Carryout Bag Fee](#) ▼

[About Plastic Carryout Bag Fees](#)

[Ordinance No. 10662](#)

[Frequently Asked Questions](#)

[Conversion Therapy Ban](#) ▼

[Ordinance Modernization Task](#)

[Force](#)

Ordinance No. 10662 (19-046-O)

..Title

AN ORDINANCE AMENDING CHAPTER 24 OF THE DULUTH CITY CODE BY ADDING A NEW ARTICLE VII REQUIRING A FIVE CENTS CHARGE FOR CARRYOUT BAGS.

..Body

BY COUNCILOR WESTERLUND:

The city of Duluth does ordain:

Section 1. That Chapter 24 of the Duluth City Code is hereby amended by adding a new Article VII as follows:

Article VII. Carryout Bags

Section 24-39. Findings of fact and statement of purpose

(a) The Duluth city council finds as follows:

1. Single use carryout bags are polluting city waterways and sewers, endangering wildlife, contributing to climate change, and causing unsightly litter; and
2. Single use carryout bags clog storm-water drains; and
3. Plastic single use carryout bags last for many years in community landfills and are a potential source of harmful chemical pollution; and
4. It is in the best interests of the health, safety and welfare of the citizens and visitors of Duluth to reduce the cost to the city of litter clean up and solid waste disposal and to protect our environment and our natural resources by reducing the distribution of single use carryout bags and incentivizing the use of reusable bags in the city.

(b) The purpose of this Article is to reduce cost of litter clean up and waste disposal and to improve the environment of Duluth by encouraging the use of reusable carryout bags by imposing a pass through fee on single use carryout bags for retail checkout of purchased goods.

Section 24-40. Definitions

(a) Carryout bag. Carryout bag means a plastic bag that is provided by a retail establishment at the check stand, cash register, point of sale or other point of departure to a customer for the purpose of transporting food or merchandise out of the establishment. Carryout bags do not include the following:

1. Any bag without handles used exclusively to carry produce, meats, other food items or merchandise to the point of sale inside a store or to prevent such items from coming into direct contact with other purchase items;
2. Bags provided by pharmacists to contain prescription drugs;
3. Bags used to transport take-out foods and prepared liquids intended for consumption away from the retail establishment;
4. Newspaper bags, door-hanger bags, laundry-dry cleaning bags, bags used to protect fine art paper or bags sold in packages containing multiple bags intended for use as garbage, pet waste, or yard waste bags; or
5. Bags made out of paper.

(b) Pass-through charge. Pass-through charge means a charge to be collected by retailers from their customers when providing carryout bags and retained by retailers to offset the

cost of bags and other costs related to the pass-through charge.

(c) Retail establishment. A retail establishment means any person, corporation,

partnership, business venture, public sports or entertainment facilities, government agency, street vendor or vendor at public events or festivals or organizations that sell or provide merchandise, goods, or materials including, without limitation, clothing, food, beverages, household goods, or personal items of any kind directly to a customer. Not-for-profit organizations, food banks and other food assistance programs are not considered to be retail establishment for the purposes of this section.

Section 24-41. Pass-through charge

(a) Retail establishments shall collect a pass-through charge of not less than five cents for each carryout bag provided to customers. It shall be a violation of this section for any retail establishment to pay or otherwise reimburse a customer for any portion of the pass-through charge. All retail establishment shall indicate on the customer's transaction receipt the number of carryout bags provided and the total amount of the pass-through charge.

(b) No retail establishment shall collect a pass through charge for items purchased by any person using Supplemental Nutrition Assistance Program (SNAP) or Women, Infants, and Children (WIC) Program funds as full or partial payment.

(c) No retail establishment shall charge a pass through fee or prevent a customer from using a bag of any kind that the customer brought for the purposes of carrying goods from such business establishment.

Section 24-42. Signage

Retail establishment must post signage clearly indicating the per bag charge for carryout bags.

Section 24-43. Enforcement and Penalties

(a) The city clerk shall be authorized to assist with the enforcement of the provisions of this article. Violations of this article may be enforced as administrative offenses pursuant to Chapter 12 of the Duluth City Code. This article may also be enforced by injunction, abatement, mandamus, or any other appropriate civil, administrative or criminal remedy in any court of competent jurisdiction.

(b) A fine may be imposed upon any retail establishment that has provided a carryout bag to a customer in violation of this Article, as follows:

1. A fine not exceeding one hundred dollars (\$100.00) for a first violation;
2. A fine not exceeding two hundred dollars (\$200.00) for a second violation within one year of the first violation; and;
3. A fine not exceeding three hundred dollars (\$300.00) for a third violation and subsequent violations within one year of the second or greater violation.

(c) In the event of a continuing violation, each day such offense continues shall constitute a separate additional violation .

(d) If a retail establishment does not violate this Article for one year, a new violation will be considered a first violation.

Section 2. That this ordinance shall take effect on April 1, 2020. *(Because of COVID 19, the ordinance was postponed, It took effect in Oct. 2021.*

..Statement of Purpose

STATEMENT OF PURPOSE: The purpose of this ordinance is to reduce litter and the harmful environmental impact caused by single use carryout bags by imposing a five cents pass through fee on carryout bags.

CONTACT

Ian B. Johnson
Code Compliance Officer
411 West First Street
Duluth, MN 55802
218-730-5500

EMAIL



A Zero Waste and Culture of Reuse Rationale

Plastics pollution, environmental justice, toxics, litter and climate change

- The MN Office of the Legislative Auditor Recycling and Waste Reduction (February 2015) finds: “Minnesota’s approach to managing waste focuses too narrowly on recycling, rather than on the full range of waste management activities. Recommends establishment of reduction and reuse goals and that incentivize the waste hierarchy.ⁱ
- Race is the number one indicator for the placement of toxic facilities in this country. Communities of color and low-income communities are often the hardest hit by climate change.ⁱⁱ
- Plastics fragments contaminate the tallest mountains across the globe. Lab analysis found water from remote Colorado mountain sites contaminated with blue, red, silver, purple and green fragments from the breakdown of larger pieces of plastic.^{iii iv}
- A greater than 50% reduction in bag related global warming emissions can be achieved through a switch from single use bags to reusable carry-out bags.^v
- Plastic production is slated to increase by nearly 40% over the next 10 years. Greenhouse gas emissions associated with plastics will be nearly four times greater by mid-century, when they are projected to account for nearly one-sixth of global emissions.^{vi}
- According to the recent IPCC and National Climate Assessment we have eleven years to stem catastrophic climate change.^{vii}
- Plastics emit the potent greenhouse gases methane and ethylene, when they are exposed to sunlight and degrade.^{viii}
- All major medical and nursing organizations declare climate change a health emergency^{ix}
- Over 20 million pounds of plastics enter the Great Lakes annually.^x
- Plastic fragments are now found in the waters of St. Louis River and off Park Point.^{xi}
- Fish are now preferentially eating plastic particles, killing them.^{xii}
- Duluth beer contains micro plastics^{xiii}
- Studies demonstrate that bag fees result in 70– 90% reduction in single bag use.^{xiv}
- An average Duluth grocery stores gives out approximately 1.5 million single use carry out bags per year. This amount of money is equivalent to the cost of purchasing 15 reusable grocery bags for every citizen of Duluth every year.^{xv}
- Our demand for free single use bags carry out bags costs an average grocery store about \$60,000 per year.^{xvi}
- Americans use 1.6 straws per person a day — most of them ending up in our waterways.^{xvii}
- Straws, plastic bags and Styrofoam tm to go containers are all on the top ten coastal contaminants.^{xviii}

- Less than 5% of standard HDPE plastic bags are recycled in the US, and Styrofoam is not recyclable.^{xix}
- The American Academy of Pediatrics issued a recommendation to avoid Styrofoam plastics.^{xx}
- City of Duluth storm water infrastructure requires regular cleaning and maintenance because of plastic bag obstructions.^{xxi}
- The Duluth City Council has adopted numerous resolutions pledging to support the environment yet has no zero waste goals. Moreover, the Duluth City Code does not include a framework for zero waste or the prioritization of waste reduction and reuse.^{xxii}

ⁱ <https://www.pca.state.mn.us/sites/default/files/lrw-sw-1sy15.pdf> p 15

ⁱⁱ <https://www.usccr.gov/pubs/envjust/ch2.htm>

ⁱⁱⁱ <https://www.denverpost.com/2019/08/16/raining-plastic-colorado/>

^{iv} <https://www.smithsonianmag.com/smart-news/microplastics-found-in-remote-region-frances-pyrenees-180971973/>

^v Franklin Associates, Ltd, Resource and Environmental Profile Analysis of Polyethylene and Unbleached Paper Grocery Sacks.

<http://plastics.americanchemistry.com/Analysis-of-Polyethylene-and-Unbleached-Paper-Grocery-Sacks>

^{vi} <http://www.environmentalintegrity.org/wp-content/uploads/2019/05/Plastic-and-Climate-FINAL.pdf>

^{vii} <https://www.un.org/press/en/2019/ga12131.doc.htm>

^{viii} <https://www.sciencedaily.com/releases/2018/08/180801182009.htm>

^{ix} <https://climatehealthaction.org/cta/climate-health-equity-policy/>

^x <http://www.duluthnewstribune.com/news/4184733-great-lakes-get-22-million-pounds-plastics-annually>

^{xi} Conversation with researcher Dr. Lorena Mendoza

^{xii} <http://science.sciencemag.org/content/352/6290/1213>

^{xiii} <https://www.duluthnewstribune.com/news/4443774-plastic-most-great-lakes-tap-water-beer>

^{xiv} <https://www.npr.org/2019/08/01/747238169/plastic-bag-sales-fell-by-90-at-englands-large-retailers-in-past-4-years>

^{xv} Conversation with grocery store manager. Calculations available at www.bagitduluth.org

^{xvi} Calculations available at www.bagitduluth.org

^{xvii} <https://www.nytimes.com/2018/07/19/business/plastic-straws-ban-fact-check-nyt.html>

^{xviii} <https://oceanconservancy.org/trash-free-seas/international-coastal-cleanup/>

^{xix} Bring Your Own Bag" Ordinance - City of Minneapolis 2016 www.minneapolismn.gov/meetings/legislation/WCMSP-175657

^{xx} <https://www.aappublications.org/news/2018/07/23/additives072318>

^{xxi} Conversations with City staff, photos and Regional Stormwater Task Force support for Bag it Duluth

^{xxii} **City of Duluth Resolutions** Resolution 98-0480 Principles to Consider Environment , Resolution 01-0350 Pledge to Reduce GHG Emissions ,Resolution 06-0368 Guidelines for Planning a Sustainable Community

TWO HARBORS CITY COUNCIL



AGENDA ITEM SUMMARY

AGENDA ITEM SUBJECT: *Consider establishing the proposed property tax levy for taxes payable in the year 2023.*

ORIGINATING SOURCE/DEPARTMENT: Click here to enter text.

FUNDING SOURCE:

BACKGROUND: *The preliminary levy was set for 4% in September 2022, the Finance Committee met to review the proposed final budget and tax levy for 2023. After thoughtful consideration, the committee determined that after the property tax statements went it is the recommendation of the Finance Committee to decrease the levy to 2%.*

ESTIMATED DATE OF COMPLETION: Click here to enter a date.

COMMITTEE/COMMISSION **RECOMMENDATION:** *Budget/Finance*
Committee recommend a levy at 2%

ADMINISTRATION/STAFF **RECOMMENDED** **COUNCIL** **ACTION:**
Approve the proposed 2% levy

NB.1 12/5/22

RESOLUTION NO. 12-xxx-22

**ESTABLISHING THE PROPERTY TAX LEVY
FOR TAXES PAYABLE IN THE YEAR 2023 FOR THE CITY OF TWO HARBORS**

BE IT RESOLVED, by the City Council of the City of Two Harbors, County of Lake, Minnesota, that the following sums, in accordance with Minnesota Statutes of 1977, Section 275.50 to 275.56 as amended and Sections 444.075 and 115.46 and Chapter 475, be levied for the current year and collectible in 2023 upon the taxable property in the said City of Two Harbors for the purposes stated below.

BE IT FURTHER RESOLVED by the City Council of the City of Two Harbors, County of Lake, Minnesota that the Council hereby certifies there are sufficient funds on hand to make the debt payment for the 2018A Bond, the 2019B Bond and the 2021A & 2021B Bond Issue without a property tax levy.

**City Certified Levy Calculation
Taxes Payable 2023**

	<u>Preliminary Levy</u>	<u>Adjustments</u>	<u>Proposed Levy</u>
Net Tax Capacity Based Levies			
General Fund	2,460,952.00	-	2,460,952.00
Abatement Levy - THDF Loan	12,968.00	-	12,968.00
Debt Levy - 2018A	141,516.16	(141,516.16)	-
Debt Levy - 201B	128,388.07	(128,388.07)	-
Debt Levy - 2021A	159,351.10	(159,351.10)	-
Total Net Tax Capacity Based Levies	2,903,175.33	(429,255.33)	2,473,920.00
Market Value Based Referendum Levies	-	-	-
Total Certified Levy	<u>2,903,175.33</u>	<u>(429,255.33)</u>	<u>2,473,920.00</u>

ADOPTED, this 5th day of December, A.D., 2022.

Ben Redden
President, City Council

ATTEST:

Patricia D. Nordean
City Clerk

TWO HARBORS CITY COUNCIL



AGENDA ITEM SUMMARY

AGENDA ITEM SUBJECT: *Consider adopting the 2023 budget for the City of Two Harbors*

ORIGINATING SOURCE/DEPARTMENT: Click here to enter text.

FUNDING SOURCE:

BACKGROUND: *At this time we would like to adopt the proposed 2023 budget.*

ESTIMATED DATE OF COMPLETION: Click here to enter a date.

COMMITTEE/COMMISSION RECOMMENDATION: Click here to enter text.

ADMINISTRATION/STAFF RECOMMENDED COUNCIL ACTION: *Adopt the 2023 budget*

Agenda Item # NB-2 Meeting Date: 12/5/22

RESOLUTION NO. 12-XXX-22

**ESTABLISHING THE 2023 BUDGET
FOR THE CITY OF TWO HARBORS**

BE IT RESOLVED, by the City Council of the City of Two Harbors that the expenditures for the City of Two Harbors for the fiscal year beginning January 1, 2023, be set for the amounts in the summary categories as follows:

A) <u>Governmental Funds</u>		2023 Proposed
1)	General Fund	\$5,160,650
	Transfers Out to Other Funds	<u>(293,850)</u>
	Subtotal:	\$ 4,866,800
2)	Library	304,100
3)	Airport	195,550
4)	Golf	585,000
5)	Debt Service Fund	386,000
6)	Capital Equipment Fund	2,288,100
7)	Street Improvement	3,671,000
8)	Capital Project Fund	<u>50,000</u>
Total Government Funds		\$12,346,550
B) <u>Enterprise Funds</u>		
1)	Water Utility	8,869,550
2)	Waste Treatment	15,886,850
3)	Electric Utility	4,618,050
4)	Gas Utility	3,212,500
5)	Liquor Dispensary	6,876,500
6)	Stormwater Utility	485,850
7)	Campground	<u>962,250</u>
Total Enterprise Funds		\$40,911,510
Total Expenditures		\$53,258,060

RESOLVED FURTHER, that the line items for each category in the foregoing budget summary are on file in the office of the Administrator and are available for public inspection during regular office hours.

ADOPTED, this 5th day of December, A.D., 2022.

Ben Redden
President, City Council

ATTEST: _____
Patricia Nordean
City Clerk

APPROVED, by the Mayor of the City of Two Harbors this 6th day of December 2022.

Ben Redden
Acting Mayor, City of Two Harbors

CITY OF TWO HARBORS

2023 PROPOSED BUDGET



City of Two Harbors
Summary of Budgeted Revenues and Expenditures
2023 and 2022

General Fund	2022	2023	Percent	\$
	Adopted Budget	Proposed Budget	Change	Change
REVENUES				
General Property Taxes	2,412,698	2,460,952	2.0%	48,254
Other Taxes	37,550	38,650	2.9%	1,100
Licenses and Permits	82,550	85,250	3.3%	2,700
Local Government Aid	1,853,222	1,893,603	2.2%	40,381
Other Intergovernmental	163,150	163,500	0.2%	350
Charges for Services	171,850	164,000	-4.6%	(7,850)
Fines and Forfeitures	9,900	8,900	-10.1%	(1,000)
Miscellaneous Revenues	35,500	35,050	-1.3%	(450)
Total Revenues	4,766,420	4,849,905	1.7%	83,485
EXPENDITURES				
Current				
General Government	767,200	877,300	14.4%	110,100
Public Safety	1,582,300	1,807,700	14.2%	225,400
Public Works	1,478,430	1,560,100	5.5%	81,670
Culture and Recreation	252,750	250,850	-0.8%	(1,900)
Health and Welfare	139,950	144,050	2.9%	4,100
Miscellaneous	171,850	226,800	32.0%	54,950
Debt Service				
Principal	-	-	0.0%	-
Interest and Other Charges	-	-	0.0%	-
Total Expenditures	4,392,480	4,866,800	10.8%	474,320
Excess of Revenues Over (Under) Expenditures	373,940	(16,895)		(390,835)
OTHER FINANCING SOURCES (USES)				
Transfers In				
Electric Fund	250,831	250,191	-0.3%	(640)
Gas Fund	98,810	57,790	-41.5%	(41,020)
Liquor Fund	259	2,959	1042.3%	2,700
Cem Perpetual	2,017	258	-87.2%	(1,759)
Transfers Out				
Library Fund	(237,000)	(237,000)	0.0%	-
Airport Fund	(13,250)	(6,850)	0.0%	(6,400)
Golf Course Fund	(25,000)	(50,000)	100.0%	25,000
Capital Equipment Fund	(250,000)		-100.0%	(250,000)
Street Improvement Fund	(200,000)		-100.0%	(200,000)
Total Other Financing Sources (Uses)	(373,333)	17,348	-104.6%	(390,681)
Net Change in Fund Balances	607	453		
Beginning Fund Balance	2,006,635	2,007,242		
Ending Fund Balance	2,007,242	2,007,695	0.0%	453
	46%	41%		

2023 PROPOSED BUDGET

101-GENERAL FUND

REVENUES

TAXES

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
101-31010 CURRENT TAXES	1,178,242.00	1,303,863.00	1,438,640.00	1,610,491.00	1,737,308.00	1,829,193	2,412,698	2,460,952	48,254.00	2.0%
101-31011 SEVERED MINERAL INTEREST TAX	-	-	213.00	-	216.00	-	-	-	-	0.0%
101-31020 DELINQUENT TAXES	37,900.00	26,507.00	32,469.00	29,471.00	40,121.00	40,663	33,650	34,900	1,250.00	3.7%
101-31030 MOBILE HOME TAX	370.00	189.00	138.00	313.00	242.00	401	300	300	-	0.0%
101-31900 PENALTY AND INTEREST-TAXES	6,075.00	2,468.00	5,007.00	1,767.00	2,434.00	2,731	3,600	3,450	(150.00)	-4.2%
101-31901 EXCESS TIF	12,301.00	(4,335.00)	-	-	-	-	-	-	-	0.0%
TOTAL TAXES	1,234,888.00	1,328,692.00	1,476,467.00	1,642,042.00	1,780,321.00	1,872,988.00	2,450,248.00	2,499,602.00	49,354.00	2.0%

LICENSES & PERMITS

101-32110 BEER LICENSE	1,450.00	1,000.00	1,750.00	1,050.00	1,400.00	1,250.00	1,350.00	1,350	-	0.0%
101-32120 CIGARETTE LICENSE	270.00	300.00	210.00	210.00	180.00	90.00	250.00	250	-	0.0%
101-32170 CLUB LICENSE	22,200.00	17,175.00	22,030.00	22,150.00	15,650.00	19,720.00	20,050.00	19,700	(350.00)	-1.7%
101-32180 OTHER LICENSES AND PERMITS	80.00	80.00	60.00	80.00	40.00	60.00	100.00	100	-	0.0%
101-32181 CABLE T V FRANCHISE FEE	27,586.00	29,344.00	29,372.00	26,845.00	29,432.00	26,456	28,850	28,500	(350.00)	-1.2%
101-32210 BUILDING PERMITS	26,059.00	16,523.00	17,684.00	54,205.00	20,560.00	27,872	27,300	20,550	(6,750.00)	-24.7%
101-32211 SIGN,COND USE,VARIANCE PERM	2,866.00	2,422.00	3,666.00	2,030.00	1,764.00	2,953	2,600	2,650	50.00	1.9%
101-32212 SHORT TERM RENTAL LICENSE	-	-	250.00	1,313.00	1,250.00	8,750	600	10,600	10,000.00	1666.7%
101-32240 ANIMAL LICENSE	365.00	323.00	423.00	295.00	183.00	170	350	300	(50.00)	-14.3%
101-32260 ASSESSMENTS CERTIFICATES	840.00	725.00	700.00	1,265.00	1,890.00	1,815	1,100	1,250	150.00	13.6%
TOTAL LICENSES & PERMITS	81,716.00	67,892.00	76,145.00	109,443.00	72,349.00	89,136.00	82,550.00	85,250.00	2,700.00	3.3%

INTERGOVERNMENTAL REV

101-33100 FEDERAL GRANTS	-	-	-	-	9,885.00	5,000.00	-	-	-	0.0%
101-33401 LOCAL GOVT. AID	1,518,779.00	1,525,084.00	1,605,237.00	1,610,067.00	1,759,909.00	1,819,534.00	1,853,222.00	1,893,603	40,381.00	2.2%
101-33403 STATE GRANTS	-	6,000.00	-	-	-	-	-	-	-	0.0%
101-33406 TAC. HOMESTEAD CREDIT	163,602.00	156,462.00	166,781.00	169,086.00	169,264.00	167,136.00	-	-	-	0.0%
101-33420 INS.PREMIUM TAX - FIRE	48,961.00	49,545.00	49,569.00	50,279.00	53,105.00	56,297	51,350	57,450	6,100.00	11.9%
101-33421 INS.PREMIUM TAX - POLICE	64,083.00	66,479.00	69,601.00	77,093.00	66,157.00	82,733	69,400	83,600	14,200.00	20.5%
101-33422 OTHER STATE GRANTS AND AIDS	-	27,647.00	25,148.00	34,114.00	11,800.00	12,013	19,950	-	(19,950.00)	-100.0%
101-33423 DISPARITY REDUCTION AID	178,231.00	191,415.00	177,563.00	223,442.00	234,969.00	309,854.00	-	-	-	0.0%
101-33450 STATE CONTRIBUTION - GASB 66	9,553.00	-	-	-	-	-	-	-	-	0.0%
101-33610 COUNTY HIGHWAY GRANTS	11,000.00	5,500.00	22,688.00	20,394.00	22,419.00	22,258	22,450	22,450	-	0.0%
101-33630 IN LIEU OF TAXES-HRA	6,588.00	5,488.00	6,101.00	-	-	1,043	-	-	-	0.0%
101-33631 TACONITE PRODUCTION TAX	2,495.00	-	-	6,704.00	9,947.00	-	-	-	-	0.0%
TOTAL INTERGOVERNMENTAL REV	2,003,292.00	2,033,620.00	2,122,688.00	2,191,179.00	2,337,455.00	2,475,868.00	2,016,372.00	2,057,103.00	40,731.00	2.0%

CHARGES FOR SERVICES

101-34201 D.A.R.E PROGRAM	-	-	1,282.00	4,056.00	-	-	-	-	-	0.0%
101-34202 FIRE CONTRACTS	133,874.00	133,381.00	140,982.00	147,159.00	135,124.00	125,908	95,800	101,650	5,850.00	6.1%
101-34206 ANIMAL CONTROL	45.00	-	-	-	-	-	-	-	-	0.0%
101-34304 SNOW REMOVAL	-	1,554.00	-	2,074.00	(92.00)	-	750	750	-	0.0%
101-34900 MISCELLANEOUS REVENUES	69,140.00	38,391.00	37,823.00	110,661.00	21,543.00	25,055	38,500	23,550	(14,950.00)	-38.8%
101-34940 CEMETERY LOT SALES AND SERV	29,416.00	43,751.00	35,160.00	35,491.00	37,282.00	43,644	36,800	38,050	1,250.00	3.4%
TOTAL CHARGES FOR SERVICES	232,475.00	217,077.00	215,247.00	300,441.00	193,857.00	194,607.00	171,850.00	164,000.00	(7,850.00)	-4.6%

FINES & FORFEITS

101-35100 COURT FINES	14,125.00	10,654.00	10,575.00	8,791.00	4,846.00	3,853	9,900	8,900	(1,000.00)	-10.1%
101-35200 DRUG AND ALCOHOL FORFEITUI	-	6,937.00	366.00	(1,633.00)	7,547.00	3,619	-	-	-	0.0%
TOTAL FINES & FORFEITS	14,125.00	17,591.00	10,941.00	7,158.00	12,393.00	7,472.00	9,900.00	8,900.00	(1,000.00)	-10.1%

OTHER REVENUE

101-36101 SPECIAL ASSESSMENTS	8,640.00	11,319.00	8,843.00	-	387.00	-	-	-	-	0.0%
101-36102 INTEREST ON SPECIAL ASSMTS.	-	-	-	152.00	-	-	-	-	-	0.0%
101-36210 INTEREST EARNINGS	5,613.00	6,656.00	11,046.00	16,402.00	13,158.00	2,215	10,700	9,300	(1,400.00)	-13.1%
101-36220 RENTS	6,615.00	8,771.00	10,950.00	12,965.00	6,725.00	12,750	9,300	9,900	600.00	6.5%
101-36230 CONTRIBUTIONS	3.00	-	-	-	-	1,250.00	-	-	-	0.0%
101-36231 HERITAGE DAYS	12,221.00	6,795.00	8,587.00	14,605.00	165.00	15,544	10,700	9,750	(950.00)	-8.9%
101-36239 WINTER FROLIC	-	-	3,324.00	6,173.00	2,191.00	12,390	4,800	6,100	1,300.00	27.1%
TOTAL OTHER REVENUE	33,092.00	33,541.00	42,750.00	50,297.00	22,626.00	44,149.00	35,500.00	35,050.00	(450.00)	-1.3%

SALES REVENUE

101-37840 CASH OVER	-	(38.00)	50.00	63.00	-	-	-	-	-	0.0%
TOTAL SALES REVENUE	-	(38.00)	50.00	63.00	-	-	-	-	-	0.0%

OTHER FINANCING SOURCES

101-39101 PROCEEDS FROM SALE OF F/A	-	12,451.00	-	-	18,179.00	21,245.00	-	-	-	0.0%
101-39102 PROCEEDS FROM INSURANCE	-	50,724.00	15,114.00	45,410.00	500.00	-	-	-	-	0.0%
101-39105 RESTRICTED CONTRIBUTION - PE	3,000.00	(2,522.00)	(554.00)	(9.00)	380.00	(340.00)	-	-	-	0.0%
101-39203 TRANSFERS IN	290,113.00	376,470.00	336,369.00	349,008.00	359,120.00	385,634	351,917	311,198	(40,719.00)	-11.6%
101-39600 EXTRAORDINARY ITEMS	-	-	-	-	129,422.00	-	-	-	-	0.0%
TOTAL OTHER FINANCING SOURCES	293,113.00	437,123.00	350,929.00	394,409.00	507,601.00	406,539.00	351,917.00	311,198.00	(40,719.00)	-11.6%

TOTAL REVENUES

	3,892,701.00	4,135,498.00	4,295,217.00	4,695,032.00	4,926,602.00	5,090,759.00	5,118,337.00	5,161,103.00	42,766.00	0.8%
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Key Budget Highlights for General Fund Revenues

- The proposed 2023 levy is 2%
General Fund Levy - 2% Increase - \$48,254

- Increase in LGA for 2023 2.2% or \$40,381

2023 PROPOSED BUDGET

DEPARTMENTAL EXPENDITURES	2016	2017	2018	2019	2020	2021	2022	2023	\$	%
GENERAL GOVERNMENT EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	PROPOSED BUDGET	INCREASE/ (DECREASE)	INCREASE/ (DECREASE)
MAYOR & CITY COUNCIL										
101-41110-103 PART TIME SALARIES	57,403.00	50,920.00	47,425.00	49,480.00	48,280.00	59,320.00	59,150.00	57,000.00	(2,150.00)	-3.6%
101-41110-121 PERA	1,724.00	1,368.00	1,270.00	1,536.00	1,524.00	2,352.00	2,100.00	2,850.00	750.00	35.7%
101-41110-122 SOCIAL SECURITY CONTRIBL	2,199.00	1,378.00	1,250.00	1,016.00	956.00	584.00	3,700.00	3,550.00	(150.00)	-4.1%
101-41110-125 MEDICARE CONTRIBUTIONS	832.00	467.00	399.00	345.00	302.00	232.00	900.00	850.00	(50.00)	-5.6%
101-41110-133 LIFE INSURANCE	584.00	641.00	626.00	641.00	641.00	588.00	650.00	650.00	-	0.0%
101-41110-151 WORKER'S COMP. INSURAN	-	-	81.00	87.00	92.00	79.00	100.00	100.00	-	0.0%
101-41110-201 OFFICE SUPPLIES AND EXPE	1,103.00	379.00	450.00	268.00	875.00	603.00	650.00	650.00	-	0.0%
101-41110-331 TRAVEL & TRAINING	3,617.00	2,596.00	3,221.00	7,672.00	1,578.00	1,205.00	4,400.00	4,400.00	-	0.0%
101-41110-335 MAYOR'S EXPENSE	1,940.00	1,090.00	1,037.00	1,692.00	271.00	366.00	2,000.00	2,000.00	-	0.0%
101-41110-352 NOTICES AND ADS	9,881.00	12,569.00	9,308.00	10,496.00	8,500.00	7,443.00	10,400.00	10,100.00	(300.00)	-2.9%
101-41110-361 GENERAL LIABILITY INSURANCE	-	-	-	4.00	4.00	-	50.00	50.00	-	0.0%
TOTAL MAYOR & CITY COUNCIL	79,283.00	71,408.00	65,067.00	73,237.00	63,023.00	72,772.00	84,100.00	82,200.00	(1,900.00)	-2.3%
ADMINISTRATION										
101-41400-101 REGULAR SALARIES	186,386.00	178,236.00	193,559.00	202,088.00	198,046.00	186,447.00	228,050.00	299,400.00	71,350.00	31.3%
101-41400-102 OVERTIME	-	16.00	105.00	-	-	9.00	-	-	-	0.0%
101-41400-120 PAID ADMINISTRATIVE LEA	-	-	-	-	8,241.00	-	-	-	-	0.0%
101-41400-103 PART TIME SALARIES	5,688.00	2,765.00	-	-	-	-	-	-	-	0.0%
101-41400-121 PERA	13,943.00	13,365.00	14,504.00	15,120.00	15,435.00	12,721.00	17,150.00	22,500.00	5,350.00	31.2%
101-41400-122 SOCIAL SECURITY CONTRIBL	11,405.00	10,870.00	11,137.00	11,337.00	11,844.00	10,585.00	14,150.00	18,600.00	4,450.00	31.4%
101-41400-125 MEDICARE CONTRIBUTIONS	2,667.00	2,542.00	2,605.00	2,651.00	2,770.00	2,476.00	3,350.00	4,350.00	1,000.00	29.9%
101-41400-129 PENSION EXPENSE	1,283.00	-	-	-	-	-	-	-	-	0.0%
101-41400-131 HEALTH INSURANCE	101,273.00	66,951.00	60,085.00	71,480.00	57,665.00	49,374.00	75,600.00	99,200.00	23,600.00	31.2%
101-41400-132 DENTAL INSURANCE	3,059.00	2,630.00	1,740.00	2,500.00	768.00	2,846.00	3,000.00	3,750.00	750.00	25.0%
101-41400-133 LIFE INSURANCE	870.00	952.00	984.00	1,004.00	1,144.00	777.00	1,150.00	1,400.00	250.00	21.7%
101-41400-134 HSA EMPLOYER CONTRIBUT	-	6,000.00	12,146.00	6,000.00	2,000.00	1,333.00	-	-	-	0.0%
101-41400-135 Other Employee Benefits	-	45.00	294.00	651.00	234.00	1,100.00	700.00	4,150.00	3,450.00	492.9%
101-41400-151 WORKER'S COMP. INSURAN	-	-	1,380.00	1,288.00	1,194.00	1,169.00	1,300.00	1,250.00	(50.00)	-3.8%
101-41400-162 RETIREE DENTAL INSURANCE	-	-	-	(33.00)	(222.00)	314.00	-	-	-	0.0%
101-41400-201 OFFICE SUPPLIES AND EXPE	1,142.00	4,592.00	9,663.00	6,403.00	5,425.00	6,366.00	17,050.00	14,950.00	(2,100.00)	-12.3%
101-41400-202 POSTAGE	-	-	-	-	590.00	1,573.00	2,500.00	2,600.00	100.00	4.0%
101-41400-210 OPERATING SUPPLIES	1,060.00	1,279.00	447.00	318.00	663.00	2,079.00	800.00	2,250.00	1,450.00	181.3%
101-41400-321 TELEPHONE	221.00	3,639.00	14,447.00	1,092.00	1,370.00	1,517.00	1,500.00	1,500.00	-	0.0%
101-41400-331 TRAVEL & TRAINING	970.00	4,558.00	798.00	3,446.00	709.00	680.00	4,100.00	4,300.00	200.00	4.9%
101-41400-361 GENERAL LIABILITY INSURAI	-	-	2,327.00	2,412.00	3,010.00	3,231.00	3,400.00	4,400.00	1,000.00	29.4%
101-41400-404 EQUIP. MAINTENANCE CON	-	2,147.00	2,340.00	2,799.00	3,248.00	3,415.00	3,500.00	3,500.00	-	0.0%
TOTAL ADMINISTRATION	329,967.00	300,587.00	328,561.00	330,556.00	314,134.00	288,012.00	377,300.00	488,100.00	110,800.00	29.4%
ELECTIONS										
101-41450-210 OPERATING SUPPLIES	153.00	-	18.00	-	4,008.00	18.00	1,000.00	5,000.00	4,000.00	0.0%
101-41450-310 ELECTION JUDGES SALARIES	5,531.00	-	5,567.00	-	11,387.00	-	8,000.00	8,000.00	-	0.0%
101-41450-497 EXTRAORDINARY EXPENSES	-	-	-	-	2,319.00	-	-	-	-	0.0%
TOTAL ELECTIONS	5,684.00	-	5,585.00	-	17,714.00	18.00	9,000.00	13,000.00	4,000.00	0.0%
CODIFICATION										
101-41510-101 CODIFICATION	-	-	1,989.00	-	1,061.00	450.00	2,000.00	3,000.00	1,000.00	50.0%
TOTAL CODIFICATION	-	-	1,989.00	-	1,061.00	450.00	2,000.00	3,000.00	1,000.00	50.0%
POST AUDIT										
101-41540-301 AUDIT	14,886.00	10,093.00	5,535.00	7,439.00	8,122.00	7,434.00	8,300.00	8,300.00	-	0.0%
TOTAL POST AUDIT	14,886.00	10,093.00	5,535.00	7,439.00	8,122.00	7,434.00	8,300.00	8,300.00	-	0.0%
BLDGS, PLANNING & ZONING										
101-41550-101 REGULAR SALARIES	-	-	-	2,292.00	57,354.00	59,369.00	62,150.00	-	(62,150.00)	-100.0%
101-41550-120 Paid Administrative Leav	-	-	-	-	1,514.00	-	-	-	-	0.0%
101-41550-121 PERA	-	-	-	172.00	4,415.00	4,453.00	4,700.00	-	(4,700.00)	-100.0%
101-41550-122 SOCIAL SECURITY	-	-	-	131.00	3,502.00	3,519.00	3,900.00	-	(3,900.00)	-100.0%
101-41550-125 MEDICARE CONTRIBUTIONS	-	-	-	31.00	819.00	823.00	950.00	-	(950.00)	-100.0%
101-41550-131 HEALTH INSURANCE	-	-	-	-	10,696.00	8,575.00	10,000.00	-	(10,000.00)	-100.0%
101-41550-132 DENTAL INSURANCE	-	-	-	-	1,121.00	626.00	1,000.00	-	(1,000.00)	-100.0%
101-41550-133 LIFE INSURANCE	-	-	-	-	361.00	298.00	350.00	-	(350.00)	-100.0%
101-41550-135 OTHER EMPLOYEE BENEFITS	-	-	-	55.00	-	55.00	-	-	-	0.0%
101-41550-151 WORKER'S COMP. INSURAN	-	-	-	-	406.00	450.00	-	-	-	0.0%
101-41550-201 OFFICE SUPPLIES AND EXPE	-	-	-	-	1,928.00	169.00	2,500.00	1,500.00	(1,000.00)	-40.0%
101-41550-223 BLDGS	61.00	135.00	-	-	-	8.00	-	-	-	0.0%
101-41550-300 PROFESSIONAL SERVICES	1,800.00	-	-	-	75.00	1,470.00	2,000.00	2,100.00	100.00	5.0%
101-41550-302 COMMITTEE MEETING SALA	1,875.00	2,400.00	1,925.00	1,550.00	2,700.00	2,000.00	2,700.00	2,700.00	-	0.0%
101-41550-303 CONTRACTUAL SERVICES	35,155.00	43,618.00	59,446.00	71,990.00	29,975.00	19,393.00	17,000.00	80,550.00	63,550.00	373.8%
101-41550-331 TRAVEL & TRAINING	-	-	-	-	260.00	288.00	2,000.00	-	(2,000.00)	-100.0%
101-41550-361 GENERAL LIABILITY INSURA	-	-	-	-	18.00	23.00	-	-	-	0.0%
101-41550-433 DUES AND SUBSCRIPTIONS	750.00	750.00	750.00	750.00	825.00	825.00	750.00	5,000.00	4,250.00	566.7%
TOTAL BLDGS, PLANNING & ZONING	39,641.00	46,903.00	62,121.00	76,971.00	115,969.00	102,344.00	110,000.00	91,850.00	(18,150.00)	-16.5%

2023 PROPOSED BUDGET

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
CITY ATTORNEY										
101-41610-303 CONTRACTUAL SERVICES	49,870.00	54,602.00	65,439.00	61,928.00	57,216.00	75,362.00	63,200.00	80,000.00	16,800.00	26.6%
TOTAL CITY ATTORNEY	49,870.00	54,602.00	65,439.00	61,928.00	57,216.00	75,362.00	63,200.00	80,000.00	16,800.00	26.6%
BUILDINGS										
101-41940-101 REGULAR SALARIES	44,090.00	37,553.00	47,850.00	48,188.00	46,932.00	51,706.00	54,200.00	54,200.00	-	0.0%
101-41940-102 OVERTIME	2,555.00	949.00	-	-	-	-	1,000.00	1,000.00	-	0.0%
101-41940-106 MAINTENANCE SALARIES	-	65.00	-	-	-	-	-	-	-	0.0%
101-41940-108 CALL OUT PAY	-	-	-	90.00	180.00	92.00	500.00	500.00	-	0.0%
101-41940-120 Paid Administrative Leav	-	-	-	-	1,624.00	-	-	-	-	0.0%
101-41940-121 PERA	3,498.00	2,894.00	3,589.00	3,621.00	3,655.00	3,880.00	4,200.00	4,200.00	-	0.0%
101-41940-122 SOCIAL SECURITY CONTRIBL	2,732.00	2,299.00	2,936.00	2,948.00	2,979.00	3,165.00	3,500.00	3,500.00	-	0.0%
101-41940-125 MEDICARE CONTRIBUTIONS	639.00	538.00	687.00	689.00	697.00	740.00	850.00	850.00	-	0.0%
101-41940-131 HEALTH INSURANCE	19,614.00	5,556.00	-	-	-	-	-	-	-	0.0%
101-41940-132 DENTAL INSURANCE	-	-	-	-	-	-	1,000.00	1,000.00	-	0.0%
101-41940-133 LIFE INSURANCE	-	-	-	-	-	-	350.00	350.00	-	0.0%
101-41940-134 HSA EMPLOYER CONTRIBUT	-	2,713.00	-	-	-	-	-	-	-	0.0%
101-41940-135 Other Employee Benefits	-	-	-	-	150.00	-	300.00	300.00	-	0.0%
101-41940-223 BUILDINGS MAINT. SUPPLIE	6,194.00	5,724.00	7,649.00	19,644.00	3,470.00	5,883.00	25,000.00	20,000.00	(5,000.00)	-20.0%
101-41940-361 GENERAL LIABILITY INSURAI	-	-	347.00	245.00	351.00	350.00	400.00	900.00	500.00	125.0%
101-41940-362 PROPERTY INSURANCE	-	-	1,722.00	1,208.00	2,067.00	2,127.00	2,250.00	3,600.00	1,350.00	60.0%
101-41940-380 UTILITIES	11,791.00	11,995.00	13,253.00	16,620.00	11,617.00	13,830.00	17,500.00	18,200.00	700.00	4.0%
101-41940-404 EQUIP. MAINTENANCE CON	-	-	584.00	1,207.00	1,492.00	1,707.00	2,250.00	2,250.00	-	0.0%
TOTAL BUILDINGS	91,113.00	70,286.00	78,617.00	94,460.00	75,214.00	83,480.00	113,300.00	110,850.00	(2,450.00)	-2.2%
TOTAL GENERAL GOVERNMENT EXPENDIT	610,444.00	553,879.00	612,914.00	644,591.00	652,453.00	629,872.00	767,200.00	877,300.00	110,100.00	14.4%

Key Budget Highlights for General Government Expenditures

- Increase can be attributed to possible increase in salary for City Administrator, and adding a position at City Hall. Also, there has been changes in benefit enrollment levels and increases from 2021-2023 Union Contract wage increases
- Increases in Attorney Fees
- Investment in the building updates and maintenance (painting and doors)

2023 PROPOSED BUDGET

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
PUBLIC SAFETY EXPENDITURES										
POLICE										
101-42100-101 REGULAR SALARIES	512,651.00	531,835.00	522,016.00	499,404.00	575,167.00	603,312.00	670,350.00	724,050.00	53,700.00	8.0%
101-42100-102 OVERTIME	31,300.00	32,759.00	19,283.00	49,132.00	16,983.00	27,475.00	27,500.00	30,700.00	3,200.00	11.6%
101-42100-103 PART TIME SALARIES	25,168.00	29,701.00	35,026.00	10,865.00	41,007.00	21,248.00	5,000.00	5,000.00	-	0.0%
101-42100-106 MAINTENANCE SALARIES	-	46.00	-	-	-	-	-	-	-	0.0%
101-42100-108 CALL OUT PAY	-	-	-	-	243.00	367.00	1,000.00	1,000.00	-	0.0%
101-42100-111 OFFICE SALARIES	47,604.00	49,125.00	51,046.00	53,421.00	54,683.00	58,068.00	60,250.00	60,350.00	100.00	0.2%
101-42100-120 Paid Administrative Leave	-	-	-	-	1,620.00	3,861.00	-	-	-	0.0%
101-42100-121 PERA	94,516.00	98,652.00	95,997.00	98,356.00	114,677.00	116,112.00	126,400.00	139,200.00	12,800.00	10.1%
101-42100-122 SOCIAL SECURITY CONTRIBUTIONS	2,745.00	2,873.00	2,961.00	3,021.00	3,048.00	3,559.00	3,750.00	3,750.00	-	0.0%
101-42100-125 MEDICARE CONTRIBUTIONS	7,337.00	7,682.00	8,142.00	8,376.00	9,349.00	9,782.00	10,900.00	11,950.00	1,050.00	9.6%
101-42100-129 PENSION EXPENSE	5,279.00	-	-	-	-	-	-	-	-	0.0%
101-42100-131 HEALTH INSURANCE	146,207.00	116,264.00	123,466.00	157,561.00	146,342.00	116,964.00	167,450.00	212,300.00	44,850.00	26.8%
101-42100-132 DENTAL INSURANCE	8,699.00	12,315.00	10,446.00	9,714.00	7,102.00	7,696.00	10,000.00	10,250.00	250.00	2.5%
101-42100-133 LIFE INSURANCE	2,298.00	2,991.00	2,745.00	2,759.00	3,318.00	2,889.00	3,650.00	3,700.00	50.00	1.4%
101-42100-134 HSA EMPLOYER CONTRIBUTION	-	39,000.00	34,250.00	18,667.00	18,000.00	18,833.00	18,000.00	16,000.00	(2,000.00)	-11.1%
101-42100-135 Other Employee Benefits	-	-	53,668.00	9,812.00	2,136.00	215.00	10,800.00	56,900.00	46,100.00	426.9%
101-42100-151 WORKER'S COMP. INSURANCE	-	-	27,726.00	29,959.00	31,260.00	37,221.00	32,850.00	49,800.00	16,950.00	51.6%
101-42100-161 RETIREE HEALTH INSURANCE	-	-	2,272.00	27,021.00	7,729.00	7,729.00	9,700.00	13,250.00	3,550.00	36.6%
101-42100-162 RETIREE DENTAL INSURANCE	-	-	172.00	(829.00)	(76.00)	1,000.00	1,000.00	1,000.00	-	0.0%
101-42100-201 OFFICE SUPPLIES AND EXPENSE	4,370.00	1,593.00	5,032.00	2,285.00	2,197.00	1,188.00	4,000.00	4,000.00	-	0.0%
101-42100-210 OPERATING SUPPLIES	6,513.00	10,257.00	5,997.00	12,237.00	10,124.00	11,634.00	20,700.00	30,000.00	9,300.00	44.9%
101-42100-212 GASOLINE AND DIESEL FUEL	9,519.00	11,695.00	14,758.00	10,384.00	11,169.00	15,402.00	15,100.00	31,600.00	16,500.00	109.3%
101-42100-221 MAINT. AND REPAIR SUPPLIES	4,829.00	3,729.00	3,660.00	2,290.00	2,146.00	56.00	3,600.00	2,900.00	(700.00)	-19.4%
101-42100-222 VEHICLES - SUPPLIES & MAINT.	-	-	-	-	6,978.00	2,038.00	1,000.00	1,600.00	600.00	100.0%
101-42100-223 BUILDINGS MAINT. SUPPLIES	211.00	99.00	442.00	201.00	218.00	573.00	450.00	350.00	(100.00)	-22.2%
101-42100-300 PROFESSIONAL SERVICES	420.00	99.00	-	-	-	-	-	-	-	0.0%
101-42100-321 TELEPHONE	6,056.00	9,805.00	6,457.00	4,685.00	4,080.00	4,496.00	4,800.00	6,050.00	1,250.00	26.0%
101-42100-330 BOARDING PRISONERS	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	-	0.0%
101-42100-331 TRAVEL & TRAINING	6,209.00	6,347.00	6,128.00	2,429.00	5,535.00	3,304.00	10,000.00	10,000.00	-	0.0%
101-42100-332 TRAINING AND EQUIP FOR TRAINING	-	-	1,441.00	727.00	727.00	2,000.00	2,000.00	2,000.00	-	0.0%
101-42100-361 GENERAL LIABILITY INSURANCE	-	-	19,054.00	22,928.00	22,740.00	24,950.00	26,200.00	27,150.00	950.00	3.6%
101-42100-362 PROPERTY INSURANCE	-	-	37.00	39.00	44.00	44.00	50.00	100.00	50.00	100.0%
101-42100-380 UTILITIES	10,084.00	12,042.00	11,806.00	11,232.00	10,203.00	10,817.00	12,950.00	13,500.00	550.00	4.2%
101-42100-404 EQUIP. MAINTENANCE CONTRACTS	326.00	256.00	223.00	246.00	774.00	972.00	900.00	900.00	-	0.0%
101-42100-433 DUES AND SUBSCRIPTIONS	9,397.00	9,568.00	8,674.00	8,467.00	9,112.00	9,252.00	16,000.00	20,000.00	4,000.00	25.0%
101-42100-439 MISCELLANEOUS	221.00	1,020.00	1,000.00	-	190.00	158.00	1,000.00	1,000.00	-	0.0%
101-42100-497 EXTRAORDINARY EXPENSES	-	-	-	-	5,434.00	18.00	-	-	-	0.0%
101-42100-550 CAP OUTLAY - VEHICLES	-	-	-	13,491.00	-	-	-	-	-	0.0%
101-42100-580 CAP OUTLAY - OTHER EQUIPMENT	15,660.00	-	-	-	-	-	25,000.00	25,000.00	-	100.0%
TOTAL POLICE	962,619.00	994,753.00	1,075,040.00	1,050,846.00	1,147,798.00	1,126,928.00	1,307,350.00	1,520,350.00	213,000.00	16.3%
FIRE DEPARTMENT										
101-42200-103 PART TIME SALARIES	69,204.00	69,850.00	68,603.00	84,703.00	77,818.00	109,050.00	85,700.00	87,450.00	1,750.00	2.0%
101-42200-122 SOCIAL SECURITY CONTRIBUTIONS	4,291.00	4,330.00	4,297.00	5,252.00	4,825.00	6,761.00	5,250.00	5,450.00	200.00	3.8%
101-42200-125 MEDICARE CONTRIBUTIONS	1,003.00	1,012.00	1,005.00	1,228.00	1,129.00	1,581.00	1,250.00	1,300.00	50.00	4.0%
101-42200-135 Other Employee Benefits	-	-	1,882.00	526.00	4,243.00	2,761.00	4,500.00	4,500.00	-	0.0%
101-42200-141 UNEMPLOYMENT COMPENSATION	-	-	-	-	30.00	-	-	-	-	0.0%
101-42200-151 WORKER'S COMP. INSURANCE	7,512.00	10,282.00	15,762.00	14,786.00	15,542.00	13,464.00	16,350.00	12,350.00	(4,000.00)	-24.5%
101-42200-201 OFFICE SUPPLIES AND EXPENSE	505.00	347.00	358.00	109.00	-	783.00	750.00	750.00	-	0.0%
101-42200-210 OPERATING SUPPLIES	13,531.00	15,202.00	29,288.00	30,817.00	17,937.00	36,037.00	12,000.00	14,000.00	2,000.00	16.7%
101-42200-212 GASOLINE & DIESEL FUEL	-	-	-	-	3,098.00	6,204.00	6,350.00	6,350.00	-	0.0%
101-42200-221 MAINT. AND REPAIR SUPPLIES	4,750.00	3,999.00	1,941.00	10,088.00	2,887.00	6,261.00	8,000.00	9,000.00	1,000.00	12.5%
101-42200-222 VEHICLES - SUPPLIES & MAINT.	17,244.00	15,878.00	15,236.00	15,875.00	25,757.00	17,375.00	14,000.00	14,000.00	-	0.0%
101-42200-223 BUILDINGS MAINT. SUPPLIES	33.00	3,127.00	4,498.00	10,416.00	773.00	15,123.00	5,000.00	5,000.00	-	0.0%
101-42200-321 TELEPHONE	1,782.00	2,588.00	2,215.00	2,817.00	2,817.00	2,297.00	2,300.00	4,650.00	2,350.00	102.2%
101-42200-331 TRAVEL & TRAINING	3,030.00	5,670.00	6,517.00	13,290.00	564.00	8,975.00	6,500.00	6,500.00	-	0.0%
101-42200-361 GENERAL LIABILITY INSURANCE	-	-	2,635.00	3,080.00	4,285.00	4,083.00	4,300.00	4,150.00	(150.00)	-3.5%
101-42200-362 PROPERTY INSURANCE	-	-	651.00	695.00	1,154.00	1,068.00	1,150.00	2,050.00	900.00	78.3%
101-42200-380 UTILITIES	10,493.00	7,088.00	7,753.00	8,975.00	6,740.00	8,524.00	9,450.00	11,400.00	1,950.00	20.6%
101-42200-433 DUES AND SUBSCRIPTIONS	1,137.00	793.00	1,623.00	3,356.00	3,406.00	2,436.00	1,000.00	1,500.00	500.00	50.0%
101-42200-439 MISCELLANEOUS	2,652.00	11,500.00	-	-	-	-	2,300.00	2,300.00	-	0.0%
101-42200-520 CAP OUTLAY BUILDINGS	-	-	-	-	-	-	8,000.00	8,000.00	-	0.0%
101-42200-580 CAP OUTLAY - OTHER EQUIPMENT	-	52,487.00	-	10,599.00	-	-	14,500.00	15,000.00	500.00	3.4%
TOTAL FIRE DEPARTMENT	137,167.00	204,153.00	164,264.00	216,612.00	173,005.00	242,783.00	208,650.00	215,700.00	7,050.00	3.4%
FIRE RELIEF										
101-42290-319 REMITTANCE OF STATE FIRE	48,961.00	49,545.00	52,569.00	50,279.00	53,105.00	56,297.00	51,350.00	57,450.00	6,100.00	11.9%
TOTAL FIRE RELIEF	48,961.00	49,545.00	52,569.00	50,279.00	53,105.00	56,297.00	51,350.00	57,450.00	6,100.00	11.9%

2023 PROPOSED BUDGET

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SAFETY/EMERGENCY MGMT.										
101-42500-210 OPERATINGN SUPPLIES			15.00	-	-	-	-	-	-	0.0%
101-42500-300 PROFESSIONAL SERVICES	5,000.00	6,917.00	342.00	1,417.00	1,565.00	1,618.00	1,600.00	2,500.00	900.00	56.3%
TOTAL SAFETY/EMERGENCY MGMT.	5,000.00	6,917.00	357.00	1,417.00	1,565.00	1,618.00	1,600.00	2,500.00	900.00	56.3%
ANIMAL CONTROL										
101-42700-210 OPERATING SUPPLIES	84.00	143.00	287.00	123.00	140.00	71.00	200.00	200.00	-	0.0%
101-42700-223 BUILDINGS MAINT. SUPPLIE	-	-	-	-	20.00	-	-	-	-	0.0%
101-42700-310 HUMANE SOCIETY	6,030.00	8,000.00	10,000.00	6,000.00	8,000.00	8,000.00	9,800.00	8,000.00	(1,800.00)	-18.4%
101-42700-380 UTILITIES	2,387.00	2,408.00	3,329.00	3,156.00	2,587.00	3,052.00	3,350.00	3,500.00	150.00	4.5%
TOTAL ANIMAL CONTROL	8,501.00	10,551.00	13,616.00	9,279.00	10,747.00	11,123.00	13,350.00	11,700.00	(1,650.00)	-12.4%
TOTAL PUBLIC SAFETY EXPENDITURES	1,162,248.00	1,265,919.00	1,305,846.00	1,328,433.00	1,386,220.00	1,438,749.00	1,582,300.00	1,807,700.00	225,400.00	14.2%

Key Budget Highlights for Public Safety Expenditures

Police Department

- Increase can be attributed to the following:
 - Retirement in the Police Department (payment of severance and continued health insurance benefits)
 - Hiring a replacement officer for retiree.
 - Changes in benefit enrollment levels and increases from 2021-2023 Union Contract wage increases
 - Work Comp increases over 50% compared to previous year
 - Continued investment in Public Safety Equipment

Fire Department

- Capital Outlay Buildings - \$8,000 Concrete sidewalk on north side of Fire Hall
- Capital Outlay Other Equip - \$15,000 - 4 pagers (\$3,000) & \$12,000 4 sets of turnout gear

2023 PROPOSED BUDGET

PUBLIC WORKS EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
PUBLIC WORKS										
101-43100-101 REGULAR SALARIES	470,226.00	514,216.00	550,115.00	488,627.00	509,586.00	587,694.00	682,680.00	674,450.00	(8,230.00)	-1.2%
101-43100-102 OVERTIME	36,430.00	32,263.00	32,373.00	47,944.00	10,921.00	14,469.00	37,300.00	30,400.00	(6,900.00)	-18.5%
101-43100-103 PART TIME SALARIES	3,210.00	3,206.00	-	-	-	14,766.00	-	-	-	0.0%
101-43100-108 CALL OUT PAY	-	-	-	-	1,491.00	2,760.00	3,000.00	10,000.00	7,000.00	233.3%
101-43100-120 Paid Administrative Leav	-	-	-	-	37,863.00	-	-	-	-	0.0%
101-43100-121 PERA	39,203.00	40,530.00	43,616.00	36,686.00	35,830.00	42,717.00	54,250.00	53,650.00	(600.00)	-1.1%
101-43100-122 SOCIAL SECURITY CONTRIBL	31,268.00	32,463.00	34,097.00	30,655.00	32,107.00	35,733.00	44,850.00	44,350.00	(500.00)	-1.1%
101-43100-125 MEDICARE CONTRIBUTIONS	7,313.00	7,592.00	7,974.00	7,169.00	7,509.00	8,357.00	10,500.00	10,400.00	(100.00)	-1.0%
101-43100-129 PENSION EXPENSE	2,624.00	-	-	-	-	-	-	-	-	0.0%
101-43100-131 HEALTH INSURANCE	198,662.00	185,129.00	201,674.00	192,623.00	211,291.00	197,644.00	246,600.00	258,950.00	12,350.00	5.0%
101-43100-132 DENTAL INSURANCE	9,885.00	10,655.00	10,524.00	7,414.00	6,692.00	11,704.00	11,000.00	11,000.00	-	0.0%
101-43100-133 LIFE INSURANCE	2,378.00	3,289.00	3,719.00	3,183.00	3,615.00	3,580.00	3,600.00	3,600.00	-	0.0%
101-43100-134 HSA EMPLOYER CONTRIBUT	-	11,641.00	5,071.00	3,000.00	4,000.00	-	-	-	-	0.0%
101-43100-135 Other Employee Benefits	-	1,113.00	3,896.00	63,294.00	3,211.00	38,731.00	3,300.00	3,300.00	-	0.0%
101-43100-151 WORKER'S COMP. INSURAN	-	-	71,008.00	60,997.00	64,461.00	58,316.00	67,700.00	75,750.00	8,050.00	11.9%
101-43100-161 RETIREE HEALTH INSURANCE	-	-	-	849.00	10,097.00	8,663.00	10,000.00	1,750.00	(8,250.00)	-82.5%
101-43100-162 RETIREE DENTAL INSURANCE	-	-	-	(242.00)	(2,185.00)	76.00	1,000.00	-	(1,000.00)	-100.0%
101-43100-163 RETIREE LIFE INSURANCE	-	-	-	(8.00)	-	(8.00)	-	-	-	0.0%
101-43100-201 OFFICE SUPPLIES	-	-	-	-	3,248.00	1,144.00	-	2,300.00	2,300.00	0.0%
101-43100-210 OPERATING SUPPLIES	41,077.00	37,667.00	45,252.00	43,770.00	74,651.00	100,887.00	55,000.00	59,550.00	4,550.00	8.3%
101-43100-212 GASOLINE AND DIESEL FUEL	29,263.00	38,524.00	46,253.00	46,550.00	37,996.00	45,141.00	36,750.00	73,750.00	37,000.00	100.7%
101-43100-213 OIL AND LUBRICANTS	278.00	5,080.00	5,358.00	6,059.00	4,974.00	2,416.00	5,500.00	5,750.00	250.00	4.5%
101-43100-215 WAREHOUSE SUPPLIES	519.00	-	-	-	-	255.00	-	500.00	500.00	0.0%
101-43100-221 MAINT. AND REPAIR SUPPLI	1,176.00	2,952.00	1,923.00	82.00	-	4,537.00	4,000.00	9,200.00	5,200.00	130.0%
101-43100-223 BUILDING MAINT. SUPPLIES	1,963.00	6,476.00	5,454.00	5,967.00	17,290.00	2,863.00	6,500.00	14,550.00	8,050.00	123.8%
101-43100-224 STREET MATERIALS	64,713.00	48,873.00	41,135.00	48,979.00	69,037.00	33,117.00	55,650.00	55,000.00	(650.00)	-1.2%
101-43100-300 PROFESSIONAL SERVICES	3,318.00	1,155.00	47.00	-	-	-	1,200.00	1,200.00	-	0.0%
101-43100-303 CONTRACTUAL SERVICES	-	450.00	850.00	-	-	-	350.00	350.00	-	0.0%
101-43100-321 TELEPHONE	83.00	1,409.00	1,525.00	1,819.00	1,831.00	1,999.00	1,600.00	2,700.00	1,100.00	68.8%
101-43100-331 TRAVEL & TRAINING	1,167.00	6,397.00	2,570.00	1,308.00	321.00	916.00	2,950.00	6,000.00	3,050.00	103.4%
101-43100-361 GENERAL LIABILITY INSURAN	-	-	7,757.00	8,428.00	8,227.00	10,232.00	10,750.00	10,100.00	(650.00)	-6.0%
101-43100-362 PROPERTY INSURANCE	-	-	3,729.00	4,658.00	4,894.00	5,022.00	5,300.00	3,800.00	(1,500.00)	-28.3%
101-43100-380 UTILITIES	7,592.00	9,919.00	10,516.00	11,239.00	9,468.00	11,019.00	11,850.00	12,450.00	600.00	5.1%
101-43100-404 EQUIP. MAINTENANCE CON	-	282.00	884.00	1,264.00	2,200.00	1,922.00	2,000.00	4,900.00	2,900.00	145.0%
101-43100-439 MISCELLANEOUS	317.00	705.00	4.00	143.00	(13.00)	441.00	300.00	2,050.00	1,750.00	583.3%
101-43100-497 EXTRAORDINARY EXPENSES	-	-	-	-	3,310.00	108.00	-	-	-	0.0%
101-43100-530 CAP OUTLAY - IMPROVEME	2,107.00	-	5,661.00	14,173.00	-	-	-	-	-	0.0%
101-43100-580 CAP OUTLAY - OTHER EQUIP	-	-	-	-	-	-	-	-	-	0.0%
TOTAL PUBLIC WORKS	954,772.00	1,001,986.00	1,142,985.00	1,136,630.00	1,173,923.00	1,247,221.00	1,375,480.00	1,441,750.00	66,270.00	4.8%
EQUIPMENT MAINTENANCE										
101-43126-221 MAINT. AND REPAIR SUPPLI	25,133.00	46,102.00	37,051.00	48,460.00	72,817.00	54,925.00	53,200.00	54,000.00	800.00	1.5%
TOTAL EQUIPMENT MAINTENANCE	25,133.00	46,102.00	37,051.00	48,460.00	72,817.00	54,925.00	53,200.00	54,000.00	800.00	1.5%
STREET SIGNS										
101-43127-210 OPERATING SUPPLIES	16,336.00	9,336.00	9,803.00	7,689.00	8,511.00	10,273.00	10,000.00	10,000.00	-	0.0%
TOTAL STREET SIGNS	16,336.00	9,336.00	9,803.00	7,689.00	8,511.00	10,273.00	10,000.00	10,000.00	-	0.0%
WASTE REMOVAL										
101-43230-384 REFUSE DISPOSAL	35,280.00	29,760.00	31,258.00	29,904.00	29,227.00	36,578.00	31,750.00	46,350.00	14,600.00	46.0%
TOTAL WASTE REMOVAL	35,280.00	29,760.00	31,258.00	29,904.00	29,227.00	36,578.00	31,750.00	46,350.00	14,600.00	46.0%
CARE OF TREES										
101-43260-210 OPERATING SUPPLIES	9,328.00	2,354.00	1,732.00	656.00	3,300.00	-	8,000.00	8,000.00	-	0.0%
TOTAL CARE OF TREES	9,328.00	2,354.00	1,732.00	656.00	3,300.00	-	8,000.00	8,000.00	-	0.0%
TOTAL PUBLIC WORKS EXPENDITURES	1,040,849.00	1,089,538.00	1,222,829.00	1,223,339.00	1,287,778.00	1,348,997.00	1,478,430.00	1,560,100.00	81,670.00	5.5%

Key Budget Highlights for Public Works Expenditures

- Increase can be attributed to changes in benefit enrollment levels and increases from 2021-2023 Union Contract wage increases
- Increase in cost of fuel
- Building & Maintenance increased for annual maintenance to North Campus

2023 PROPOSED BUDGET

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
PARKS & RECREATION EXPENDITURES										
RECREATION BOARD										
101-45120-470 CONTRIBUTIONS	36,000.00	36,000.00	36,000.00	36,400.00	36,400.00	36,400.00	36,400.00	36,400.00	-	0.0%
TOTAL RECREATION BOARD	36,000.00	36,000.00	36,000.00	36,400.00	36,400.00	36,400.00	36,400.00	36,400.00	-	0.0%
RINKS, PLAYGROUNDS & PARK										
101-45123-101 REGULAR SALARIES	20,681.00	46,753.00	49,565.00	25,110.00	13,005.00	34,366.00	48,100.00	56,550.00	8,450.00	17.6%
101-45123-102 OVERTIME	235.00	3,021.00	-	-	554.00	419.00	2,300.00	1,000.00	(1,300.00)	-56.5%
101-45123-103 PART TIME SALARIES	32,105.00	30,319.00	30,153.00	27,487.00	17,344.00	16,045.00	32,650.00	32,650.00	-	0.0%
101-45123-108 CALL OUT PAY	-	-	-	-	-	-	1,000.00	1,000.00	-	0.0%
101-45123-121 PERA	1,569.00	3,735.00	3,767.00	1,883.00	1,017.00	2,598.00	3,900.00	4,400.00	500.00	12.8%
101-45123-122 SOCIAL SECURITY CONTRIB	3,217.00	4,816.00	4,712.00	3,111.00	1,858.00	2,983.00	5,250.00	5,700.00	450.00	8.6%
101-45123-125 MEDICARE CONTRIBUTIONS	752.00	1,126.00	1,102.00	728.00	435.00	698.00	1,250.00	1,350.00	100.00	8.0%
101-45123-129 PENSION EXPENSE	107.00	-	-	-	-	-	-	-	-	0.0%
101-45123-131 HEALTH INSURANCE	6,491.00	15,145.00	17,183.00	21,334.00	3,876.00	13,048.00	21,450.00	26,450.00	5,000.00	23.3%
101-45123-132 DENTAL INSURANCE	-	-	-	469.00	-	142.00	850.00	1,000.00	150.00	17.6%
101-45123-133 LIFE INSURANCE	-	-	-	(58.00)	-	-	300.00	300.00	-	0.0%
101-45123-135 Other Employee Benefits	-	100.00	100.00	34,974.00	100.00	-	300.00	300.00	-	0.0%
101-45123-151 WORKER'S COMP. INSURAN	-	-	4,717.00	4,629.00	4,853.00	4,011.00	5,100.00	4,650.00	(450.00)	-8.8%
101-45123-161 RETIREE HEALTH INSURANCE	-	-	-	2,146.00	23,700.00	-	-	-	-	0.0%
101-45123-162 RETIREE DENTAL INSURANCE	-	-	-	(33.00)	928.00	(853.00)	-	-	-	0.0%
101-45123-163 RETIREE LIFE INSURANCE	-	-	-	(8.00)	-	-	-	-	-	0.0%
101-45123-210 OPERATING SUPPLIES	2,351.00	4,515.00	8,061.00	4,384.00	15,499.00	21,532.00	10,000.00	10,400.00	400.00	4.0%
101-45123-221 MAINT. AND REPAIR SUPPLI	1,342.00	18,176.00	12,320.00	6,087.00	1,082.00	2,300.00	10,000.00	10,400.00	400.00	4.0%
101-45123-223 MAINT & REPAIRS - ADA	-	-	-	-	-	-	-	-	-	0.0%
101-45123-300 PROFESSIONAL SERVICES	-	930.00	-	-	-	-	-	-	-	0.0%
101-45123-321 TELEPHONE	-	226.00	1,297.00	1,240.00	1,224.00	1,454.00	1,350.00	2,500.00	1,150.00	85.2%
101-45123-361 GENERAL LIABILITY INSURAI	-	-	803.00	867.00	863.00	865.00	950.00	700.00	(250.00)	-26.3%
101-45123-362 PROPERTY INSURANCE	-	-	2,996.00	3,469.00	3,825.00	3,946.00	4,150.00	1,850.00	(2,300.00)	-55.4%
101-45123-380 UTILITIES	8,680.00	8,083.00	8,473.00	11,683.00	9,640.00	12,502.00	12,500.00	16,850.00	4,350.00	34.8%
101-45123-411 RENTALS - LEASES	-	-	111.00	-	-	-	-	-	-	0.0%
101-45123-530 CAP OUTLAY - IMPROVEME	-	-	-	-	-	-	-	-	-	0.0%
TOTAL RINKS, PLAYGROUNDS & PARK	77,530.00	136,945.00	145,360.00	149,502.00	99,803.00	116,056.00	171,400.00	188,450.00	17,050.00	9.9%
CURLING CLUB / SKI TRAIL										
101-45127-221 MAINT. AND REPAIR SUPPLI	37.00	-	-	-	-	-	-	-	-	0.0%
101-45127-380 UTILITIES	398.00	361.00	191.00	579.00	499.00	541.00	650.00	950.00	300.00	46.2%
TOTAL CURLING CLUB / SKI TRAIL	435.00	361.00	191.00	579.00	499.00	541.00	650.00	950.00	300.00	46.2%
PUBLIC ARTS										
101-45175-210 OPERATING SUPPLIES	9,658.00	6,000.00	9,716.00	10,045.00	1,181.00	-	10,000.00	10,000.00	-	0.0%
TOTAL PUBLIC ARTS	9,658.00	6,000.00	9,716.00	10,045.00	1,181.00	-	10,000.00	10,000.00	-	0.0%
COMMUNITY BUILDING										
101-45185-106 MAINTENANCE SALARIES	-	32.00	-	-	-	-	-	-	-	0.0%
101-45185-121 PERA	-	2.00	-	-	-	-	-	-	-	0.0%
101-45185-122 SOCIAL SECURITY CONTRIB	-	2.00	-	-	-	-	-	-	-	0.0%
101-45185-131 HEALTH INSURANCE	-	14.00	-	-	-	-	-	-	-	0.0%
101-45185-210 OPERATING SUPPLIES	807.00	656.00	848.00	986.00	613.00	7,614.00	850.00	1,500.00	650.00	76.5%
101-45185-220 MAINTENANCE SUPPLIES	-	56.00	-	-	-	-	-	-	-	0.0%
101-45185-221 MAINT. AND REPAIR SUPPLI	-	-	-	-	-	-	-	-	-	0.0%
101-45185-223 BUILDINGS MAINT. SUPPLIE	2,243.00	710.00	1,518.00	1,105.00	10,183.00	632.00	25,000.00	5,000.00	(20,000.00)	-80.0%
101-45185-321 TELEPHONE	696.00	631.00	700.00	1,160.00	1,153.00	1,272.00	1,250.00	1,300.00	50.00	4.0%
101-45185-361 GENERAL LIABILITY INSURAI	-	-	147.00	156.00	138.00	137.00	150.00	200.00	50.00	33.3%
101-45185-362 PROPERTY INSURANCE	691.00	318.00	694.00	736.00	811.00	834.00	900.00	650.00	(250.00)	-27.8%
101-45185-380 UTILITIES	3,784.00	4,814.00	5,365.00	5,848.00	4,599.00	5,573.00	6,150.00	6,400.00	250.00	4.1%
TOTAL COMMUNITY BUILDING	8,221.00	7,235.00	9,272.00	9,991.00	17,497.00	16,062.00	34,300.00	15,050.00	(19,250.00)	-56.1%
TOTAL PARKS & RECREATION EXPENDITUR	131,844.00	186,541.00	200,539.00	206,517.00	155,380.00	169,059.00	252,750.00	250,850.00	(1,900.00)	-0.8%

Key Highlights for Culture & Recreation Expenditures

- Continued investment in Community Buildings due to participating in upgrades, partnering with Community Partners

2023 PROPOSED BUDGET

HEALTH & WELFARE EXPENDITURES

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
CEMETERY										
101-49001-101 REGULAR SALARIES	48,729.00	50,122.00	53,932.00	34,853.00	44,061.00	53,640.00	55,450.00	55,450.00	-	0.0%
101-49001-102 OVERTIME	307.00	157.00	232.00	-	556.00	407.00	1,500.00	1,000.00	(500.00)	-33.3%
101-49001-103 PART TIME SALARIES	7,946.00	8,239.00	8,843.00	10,358.00	9,887.00	11,092.00	11,700.00	11,700.00	-	0.0%
101-49001-108 CALL OUT PAY	-	-	-	-	-	97.00	-	1,000.00	1,000.00	100.0%
101-49001-120 Paid Administrative Leav	-	-	-	-	4,214.00	-	-	-	-	0.0%
101-49001-121 PERA	3,888.00	3,773.00	4,062.00	2,614.00	3,662.00	4,055.00	4,300.00	4,350.00	50.00	1.2%
101-49001-122 SOCIAL SECURITY CONTRIBL	3,614.00	3,544.00	3,793.00	2,633.00	3,610.00	4,012.00	4,300.00	4,300.00	-	0.0%
101-49001-125 MEDICARE CONTRIBUTIONS	845.00	829.00	887.00	616.00	844.00	938.00	1,000.00	1,050.00	50.00	5.0%
101-49001-129 PENSION EXPENSE	260.00	-	-	-	-	-	-	-	-	0.0%
101-49001-131 HEALTH INSURANCE	8,735.00	6,565.00	7,936.00	18,636.00	-	-	10,000.00	26,450.00	16,450.00	100.0%
101-49001-132 DENTAL INSURANCE	-	25.00	-	(89.00)	127.00	51.00	1,000.00	1,000.00	-	0.0%
101-49001-133 LIFE INSURANCE	225.00	287.00	283.00	116.00	327.00	292.00	350.00	350.00	-	0.0%
101-49001-135 Other Employee Benefits	-	-	98.00	32,167.00	-	220.00	300.00	300.00	-	0.0%
101-49001-151 WORKER'S COMP. INSURAN	-	-	5,268.00	5,788.00	6,029.00	5,045.00	6,350.00	5,150.00	(1,200.00)	-18.9%
101-49001-161 RETIREE HEALTH INSURANC	-	-	-	849.00	10,064.00	9,045.00	10,000.00	-	(10,000.00)	-100.0%
101-49001-162 RETIREE DENTAL INSURANC	-	-	-	(33.00)	(221.00)	(447.00)	1,000.00	-	(1,000.00)	-100.0%
101-49001-163 RETIREE LIFE INSURANCE	-	-	-	(8.00)	-	-	-	-	-	0.0%
101-49001-201 OFFICE SUPPLIES	-	-	-	-	62.00	200.00	1,000.00	1,000.00	-	100.0%
101-49001-210 OPERATING SUPPLIES	7,709.00	4,712.00	14,030.00	2,541.00	2,711.00	4,797.00	7,400.00	7,400.00	-	0.0%
101-49001-221 MAINT. AND REPAIR SUPPLI	994.00	1,322.00	193.00	316.00	-	63.00	750.00	750.00	-	0.0%
101-49001-223 BUILDINGS MAINT. SUPPLIE	566.00	1,010.00	2,703.00	1,016.00	630.00	28.00	1,400.00	1,400.00	-	0.0%
101-49001-321 TELEPHONE	990.00	1,108.00	835.00	835.00	835.00	835.00	900.00	900.00	-	0.0%
101-49001-331 TRAVEL & TRAINING	-	-	-	-	-	750.00	1,500.00	1,500.00	-	100.0%
101-49001-361 GENERAL LIABILITY INSURAI	-	-	388.00	626.00	597.00	607.00	650.00	450.00	(200.00)	-30.8%
101-49001-362 PROPERTY INSURANCE	1,071.00	438.00	816.00	1,771.00	1,953.00	2,004.00	2,150.00	800.00	(1,350.00)	-62.8%
101-49001-380 UTILITIES	2,247.00	2,477.00	2,922.00	3,342.00	2,674.00	2,730.00	3,550.00	3,850.00	300.00	8.5%
101-49001-404 EQUIP. MAINTENANCE CON	-	527.00	832.00	1,176.00	1,342.00	914.00	4,400.00	4,400.00	-	0.0%
101-49001-430 MISCELLANEOUS	4,000.00	6,000.00	6,000.00	6,000.00	-	5,934.00	6,000.00	6,500.00	500.00	8.3%
101-49001-614 DUES AND SUBSCRIPTION	-	-	95.00	(53.00)	2,995.00	5,000.00	3,000.00	3,000.00	-	0.0%
TOTAL CEMETERY	92,126.00	91,135.00	114,148.00	126,070.00	96,959.00	112,309.00	139,950.00	144,050.00	4,100.00	2.9%
TOTAL HEALTH & WELFARE EXPENDITURES	92,126.00	91,135.00	114,148.00	126,070.00	96,959.00	112,309.00	139,950.00	144,050.00	4,100.00	2.9%

Key Highlights for Health & Welfare Expenditures

- **CEMETERY**
- Increase is due to changes in benefit enrollment.

2023 PROPOSED BUDGET

MISCELLANEOUS EXPENDITURES

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
CABLE T.V.										
101-49002-103 PART TIME SALARIES	10,142.00	10,155.00	10,195.00	4,875.00	8,161.00	2,680.00	25,000.00	-	(25,000.00)	-100.0%
101-49002-121 PERA	679.00	675.00	661.00	339.00	612.00	201.00	1,900.00	-	(1,900.00)	-100.0%
101-49002-122 SOCIAL SECURITY CONTRIBU	629.00	630.00	632.00	302.00	506.00	166.00	1,550.00	-	(1,550.00)	-100.0%
101-49002-125 MEDICARE CONTRIBUTIONS	147.00	147.00	148.00	71.00	118.00	39.00	400.00	-	(400.00)	-100.0%
101-49002-151 WORKER'S COMP. INSURAN	-	-	43.00	33.00	37.00	41.00	50.00	100.00	50.00	100.0%
101-49002-303 CONTRACTUAL SERVICES	-	-	-	-	-	-	-	36,550.00	36,550.00	100.0%
101-49002-361 GENERAL LIABILITY INSURAI	-	-	-	2.00	2.00	-	50.00	50.00	-	100.0%
101-49002-490 CABLE T.V. COMMITTEE	7,363.00	14,140.00	1,600.00	446.00	600.00	1,050.00	15,000.00	15,000.00	-	0.0%
TOTAL CABLE T.V.	18,960.00	25,747.00	13,279.00	6,068.00	10,036.00	4,177.00	43,950.00	51,700.00	7,750.00	17.6%
MISCELLANEOUS										
101-49100-300 PROFESSIONAL SERVICES	34,035.00	3,290.00	21,262.00	45,287.00	36,266.00	87,807.00	68,000.00	108,000.00	40,000.00	58.8%
101-49100-303 CONTRACTUAL SERVICES	-	16,155.00	3,788.00	-	-	-	-	1,000.00	1,000.00	0.0%
101-49100-411 RENTALS - LEASES	-	154.00	191.00	186.00	193.00	191.00	200.00	200.00	-	0.0%
101-49100-433 DUES AND SUBSCRIPTIONS	6,235.00	6,875.00	8,842.00	9,081.00	10,655.00	9,560.00	10,350.00	16,550.00	6,200.00	59.9%
101-49100-436 CITY BAND ALLOCATIONS	7,000.00	7,000.00	7,000.00	7,000.00	-	7,000.00	10,000.00	10,000.00	-	0.0%
101-49100-437 STATE SURCHARGE-BLDG.PI	2,116.00	1,024.00	749.00	2,751.00	990.00	1,306.00	1,600.00	1,600.00	-	0.0%
101-49100-439 MISCELLANEOUS	11,475.00	6,040.00	1,809.00	3,877.00	5,254.00	6,420.00	5,950.00	5,950.00	-	0.0%
101-49100-470 CONTRIBUTIONS	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	-	0.0%
101-49100-471 HERITAGE DAYS	13,689.00	10,795.00	9,616.00	11,806.00	25.00	12,682.00	12,800.00	12,800.00	-	0.0%
101-49100-472 MAYOR'S/KIDZ' BLOCK PAR	3,734.00	1,850.00	3,000.00	3,000.00	-	3,000.00	3,000.00	3,000.00	-	0.0%
101-49100-473 CHALK-O-LOT FESTIVAL	650.00	1,500.00	-	-	-	-	-	-	-	0.0%
101-49100-474 WINTER FROLIC	-	2,178.00	4,987.00	6,539.00	2,099.00	7,694.00	6,000.00	6,000.00	-	0.0%
101-49100-496 BAD BEBT EXPENSE	30.00	-	1,399.00	-	-	-	-	-	-	0.0%
101-49100-497 EXTRAORDINARY EXPENSES	-	904.00	-	26,190.00	32,370.00	3,198.00	-	-	-	0.0%
101-49100-499 TRANSFERS OUT	366,180.00	478,619.00	575,991.00	671,829.00	1,474,859.00	1,325,050.00	725,250.00	293,850.00	(431,400.00)	-59.5%
TOTAL MISCELLANEOUS	455,144.00	546,384.00	648,634.00	797,546.00	1,572,711.00	1,473,908.00	853,150.00	468,950.00	(384,200.00)	-45.0%
INSURANCE										
101-49230-141 UNEMPLOYMENT COMPEN:	333.00	360.00	15.00	-	420.00	-	-	-	-	0.0%
101-49230-151 WORKER'S COMP. INSURAN	60,899.00	74,464.00	(295.00)	-	-	-	-	-	-	0.0%
TOTAL INSURANCE	61,232.00	74,824.00	(280.00)	-	420.00	-	-	-	-	0.0%
INSURANCE										
101-49240-361 GENERAL LIABILITY INSURAI	42,030.00	43,291.00	-	-	-	-	-	-	-	0.0%
101-49240-362 PROPERTY INSURANCE	7,645.00	7,874.00	-	-	-	-	-	-	-	0.0%
101-49240-495 EMPLOYEE BONDS	658.00	678.00	-	-	-	-	-	-	-	0.0%
TOTAL INSURANCE	50,333.00	51,843.00	-	-	-	-	-	-	-	0.0%
TOTAL MISCELLANEOUS EXPENDITURES	585,669.00	698,798.00	661,633.00	803,614.00	1,583,167.00	1,478,085.00	897,100.00	520,650.00	(376,450.00)	-42.0%
DEBT REDEMPTION										
101-49260-601 DEBT REDEMPTION - PRINC	113,226.00	118,032.00	123,041.00	63,465.00	-	-	-	-	-	0.0%
101-49260-611 DEBT REDEMPTION - INTERI	16,370.00	11,564.00	6,555.00	769.00	-	-	-	-	-	0.0%
TOTAL DEBT REDEMPTION	129,596.00	129,596.00	129,596.00	64,234.00	-	-	-	-	-	0.0%
TOTAL EXPENDITURES	3,752,776.00	4,015,406.00	4,247,505.00	4,396,798.00	5,161,957.00	5,177,071.00	5,117,730.00	5,160,650.00	42,920.00	0.8%
REVENUE OVER/(UNDER) EXPENDITURES	139,925.00	120,092.00	47,712.00	298,234.00	(235,355.00)	(86,312.00)	607.00	453.00	(154.00)	-25.4%

Key Highlights for Miscellaneous Expenditures

CABLE TV
- Increase is due to contracting out the Cable TV Coordinator for 2023

MISCELLANEOUS DEPARTMENT
- Professional Services - Increase due to negotiating year and cost of a wage study
- Transfer Out TOTAL \$293,850
- Library Fund - \$217,200
- Airport - \$6,610
- Golf Course - \$50,000

2023 PROPOSED BUDGET

211-LIBRARY	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
REVENUES										
INTERGOVERNMENTAL REV										
211-33422 OTHER STATE GRANTS AND AID	55,000.00	3,060.00	-	9,040.00	-	-	-	-	-	0.0%
211-33450 STATE CONTRIBUTION - GASB 66	689.00	-	-	-	-	-	-	-	-	0.0%
211-33620 COUNTY GRANTS	45,000.00	45,000.00	45,000.00	45,000.00	65,000.00	65,000.00	65,000.00	65,000.00	-	0.0%
211-33631 ARROWHEAD LIBRARY SYSTEM /	5,729.00	5,729.00	5,729.00	-	-	-	-	-	-	0.0%
TOTAL INTERGOVERNMENTAL REV	106,418.00	53,789.00	50,729.00	54,040.00	65,000.00	65,000.00	65,000.00	65,000.00	-	0.0%
CHARGES FOR SERVICES										
211-34900 MISCELLANEOUS REVENUES	1,694.00	2,526.00	4,360.00	647.00	637.00	879.00	-	-	-	0.0%
TOTAL CHARGES FOR SERVICES	1,694.00	2,526.00	4,360.00	647.00	637.00	879.00	-	-	-	0.0%
FINES & FORFEITS										
211-35103 LIBRARY FINES AND RENT	16,771.00	7,276.00	4,774.00	4,165.00	1,374.00	1,267.00	-	-	-	0.0%
211-35105 COPIES & FAXES	-	-	-	3,432.00	1,606.00	2,426.00	2,500.00	2,000.00	(500.00)	-20.0%
TOTAL FINES & FORFEITS	16,771.00	7,276.00	4,774.00	7,597.00	2,980.00	3,693.00	2,500.00	2,000.00	(500.00)	-20.0%
OTHER REVENUE										
211-36210 INTEREST EARNINGS	-	-	-	-	-	42.00	-	100.00	100.00	100.0%
211-36230 CONTRIBUTIONS	16,501.00	17,637.00	-	-	-	-	-	-	-	0.0%
TOTAL OTHER REVENUE	16,501.00	17,637.00	-	-	-	42.00	-	100.00	100.00	0.0%
OTHER FINANCING SOURCES										
211-39203 TRANSFERS IN	184,423.00	185,647.00	207,772.00	224,593.00	236,809.00	237,000.00	237,000.00	237,000.00	-	0.0%
211-39600 EXTRAORDINARY REVENUES	-	-	-	-	12,697.00	-	-	-	-	0.0%
TOTAL OTHER FINANCING SOURCES	184,423.00	185,647.00	207,772.00	224,593.00	249,506.00	237,000.00	237,000.00	237,000.00	-	0.0%
TOTAL REVENUES	325,807.00	266,875.00	267,635.00	286,877.00	318,123.00	306,614.00	304,500.00	304,100.00	(400.00)	-0.1%

LIBRARY EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
211-45500-101 REGULAR SALARIES	133,312.00	139,585.00	141,334.00	137,283.00	127,136.00	147,040.00	148,650.00	141,550.00	(7,100.00)	-4.8%
211-45500-103 PART TIME SALARIES	957.00	-	-	-	-	-	-	13,050.00	13,050.00	0.0%
211-45500-106 MAINTENANCE SALARIES	220.00	-	-	-	-	-	-	-	-	0.0%
211-45500-120 Paid Administrative Leav	-	-	-	-	5,025.00	-	-	-	-	0.0%
211-45500-121 PERA	10,298.00	9,864.00	10,545.00	10,250.00	9,876.00	10,557.00	11,150.00	11,600.00	450.00	4.0%
211-45500-122 SOCIAL SECURITY CONTRIB	8,084.00	8,396.00	8,434.00	8,090.00	7,831.00	8,743.00	9,250.00	9,600.00	350.00	3.8%
211-45500-125 MEDICARE CONTRIBUTIONS	1,891.00	1,963.00	1,973.00	1,892.00	1,831.00	2,045.00	2,200.00	2,250.00	50.00	2.3%
211-45500-129 PENSION EXPENSE	689.00	-	-	-	-	-	-	-	-	0.0%
211-45500-131 HEALTH INSURANCE	29,246.00	25,202.00	28,567.00	26,796.00	30,253.00	29,953.00	45,150.00	47,400.00	2,250.00	5.0%
211-45500-132 DENTAL INSURANCE	574.00	1,979.00	919.00	1,958.00	141.00	341.00	3,000.00	1,050.00	(1,950.00)	-65.0%
211-45500-133 LIFE INSURANCE	229.00	297.00	300.00	305.00	348.00	389.00	900.00	900.00	-	0.0%
211-45500-134 HSA EMPLOYER CONTRIBUT	-	5,792.00	5,500.00	2,500.00	-	-	-	-	-	0.0%
211-45500-135 Other Employee Benefits	-	52.00	209.00	14,494.00	64.00	64.00	250.00	250.00	-	0.0%
211-45500-141 UNEMPLOYMENT COMPEN	-	-	-	-	2,336.00	-	-	-	-	0.0%
211-45500-151 WORKER'S COMP. INSURAN	589.00	823.00	1,116.00	1,051.00	1,097.00	1,002.00	1,150.00	800.00	(350.00)	-30.4%
211-45500-161 RETIREE HEALTH INSURANC	-	-	-	999.00	(999.00)	-	-	-	-	0.0%
211-45500-201 OFFICE SUPPLIES AND EXPE	5,888.00	4,412.00	4,312.00	15,034.00	4,924.00	2,717.00	5,000.00	4,000.00	(1,000.00)	-20.0%
211-45500-210 OPERATING SUPPLIES	9,829.00	10,354.00	8,579.00	6,036.00	10,866.00	9,220.00	4,500.00	4,500.00	-	0.0%
211-45500-221 MAINT. AND REPAIR SUPPLI	1,208.00	2,886.00	1,542.00	5,196.00	3,496.00	697.00	2,000.00	2,000.00	-	0.0%
211-45500-223 BUILDINGS MAINT. SUPPLIE	1,610.00	5,482.00	3,116.00	2,512.00	899.00	1,333.00	2,000.00	2,000.00	-	0.0%
211-45500-300 PROFESSIONAL SERVICES	-	96.00	252.00	284.00	1,054.00	-	750.00	500.00	(250.00)	-33.3%
211-45500-321 TELEPHONE	1,175.00	1,756.00	2,676.00	2,884.00	2,563.00	3,777.00	2,650.00	2,650.00	-	0.0%
211-45500-322 POSTAGE	176.00	200.00	195.00	164.00	70.00	83.00	200.00	100.00	(100.00)	-50.0%
211-45500-331 TRAVEL & TRAINING	616.00	897.00	881.00	1,149.00	1,273.00	505.00	600.00	800.00	200.00	33.3%
211-45500-361 GENERAL LIABILITY INSURAN	-	-	541.00	521.00	556.00	551.00	600.00	1,250.00	650.00	108.3%
211-45500-362 PROPERTY INSURANCE	2,447.00	1,494.00	2,448.00	2,600.00	2,985.00	3,039.00	3,150.00	5,000.00	1,850.00	58.7%
211-45500-380 UTILITIES	9,076.00	8,302.00	8,412.00	10,346.00	10,343.00	15,100.00	14,000.00	16,800.00	2,800.00	20.0%
211-45500-404 EQUIP. MAINT. CONTRACTS	5,318.00	5,889.00	5,527.00	8,383.00	8,593.00	8,016.00	10,000.00	10,000.00	-	0.0%
211-45500-433 DUES AND SUBSCRIPTIONS	1,135.00	1,165.00	245.00	245.00	245.00	300.00	300.00	300.00	-	0.0%
211-45500-434 AUDIO AND VIDEO TAPES	5,960.00	7,683.00	5,960.00	5,999.00	5,936.00	6,204.00	5,000.00	5,000.00	-	0.0%
211-45500-435 BOOKS AND PERIODICALS	20,919.00	22,267.00	20,056.00	19,662.00	20,337.00	19,697.00	20,000.00	20,000.00	-	0.0%
211-45500-436 LIBRARY PROGRAMMING	-	-	-	-	-	-	900.00	500.00	(400.00)	100.0%
211-45500-439 MISCELLANEOUS	264.00	40.00	-	-	-	-	250.00	250.00	-	0.0%
211-45500-469 GRANTS, CONTRIB & DONA	-	-	(1,010.00)	244.00	(683.00)	11,756.00	-	-	-	0.0%
211-45500-497 EXTRAORDINARY EXPENSES	-	-	-	-	7,672.00	7,036.00	-	-	-	0.0%
211-45500-530 CAP OUTLAY - IMPROVEME	74,098.00	-	5,006.00	-	-	-	-	-	-	0.0%
211-45500-531 CAP OUTLAY - EQUIPMENT	-	-	-	-	-	-	-	-	-	0.0%
TOTAL LIBRARY EXPENDITURES	325,808.00	266,876.00	267,635.00	286,877.00	266,068.00	290,165.00	293,600.00	304,100.00	10,500.00	3.6%
REVENUE OVER/(UNDER) EXPENDITURES	(1.00)	(1.00)	-	-	52,055.00	16,449.00	10,900.00	-	(10,900.00)	100.0%

Key Highlights for Library Expenditures

LIBRARY FUND
- Funding to remain as it was in 2022

2023 PROPOSED BUDGET

231-AIRPORT

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
INTERGOVERNMENTAL REV					6,138.00	-	-	-	-	0.0%
231-33100 FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	0.0%
231-33403 STATE GRANTS	37,942.00	-	-	-	-	-	-	-	-	0.0%
231-33422 OTHER STATE GRANTS AND AID	42,205.00	29,611.00	34,056.00	40,172.00	29,958.00	33,400.00	40,600.00	34,300.00	(6,300.00)	-15.5%
231-33450 STATE CONTRIBUTION - GASB 66	13.00	-	-	-	-	-	-	-	-	0.0%
231-33621 LAKE COUNTY AID	4,000.00	4,000.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	-	0.0%
TOTAL INTERGOVERNMENTAL REV	84,160.00	33,611.00	41,556.00	47,672.00	43,596.00	40,900.00	48,100.00	41,800.00	(6,300.00)	-13.1%
CHARGES FOR SERVICES										
231-34900 MISCELLANEOUS REVENUES	9,491.00	802.00	1,789.00	1,457.00	4,237.00	4,634.00	1,500.00	3,800.00	2,300.00	153.3%
231-34921 HANGER RENTAL AND LEASE	65,987.00	65,452.00	65,561.00	66,449.00	68,102.00	78,782.00	83,100.00	83,100.00	-	0.0%
231-34922 SALE OF AVA GAS - TAX	44,505.00	56,185.00	73,180.00	39,969.00	41,916.00	51,360.00	54,000.00	60,000.00	6,000.00	11.1%
TOTAL CHARGES FOR SERVICES	119,983.00	122,439.00	140,530.00	107,875.00	114,255.00	134,776.00	138,600.00	146,900.00	8,300.00	6.0%
OTHER REVENUE										
231-36230 CONTRIBUTIONS	1,000.00	-	1,390.00	-	-	-	-	-	-	0.0%
TOTAL OTHER REVENUE	1,000.00	-	1,390.00	-	-	-	-	-	-	0.0%
OTHER FINANCING SOURCES										
231-39101 PROCEEDS FROM SALE OF FIXED	-	1,449.00	-	-	2,750.00	653.00	-	-	-	0.0%
231-39203 TRANSFERS IN	-	-	-	1,730.00	-	-	13,250.00	6,850.00	(6,400.00)	100.0%
TOTAL OTHER FINANCING SOURCES	-	1,449.00	-	1,730.00	2,750.00	653.00	13,250.00	6,850.00	(6,400.00)	100.0%
TOTAL REVENUES	205,143.00	157,499.00	183,476.00	157,277.00	160,601.00	176,329.00	199,950.00	195,550.00	(4,400.00)	-2.2%

231-AIRPORT

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
231-49810-101 REGULAR SALARIES	522.00	700.00	33.00	192.00	183.00	1,530.00	-	5,000.00	5,000.00	0.0%
231-49810-102 OVERTIME	-	-	-	36.00	1,280.00	1,483.00	-	-	-	0.0%
231-49810-103 PART TIME SALARIES	1,786.00	3,140.00	4,988.00	7,159.00	4,236.00	13,752.00	7,400.00	8,000.00	600.00	100.0%
231-49810-106 MAINTENANCE SALARIES	2,056.00	1,723.00	-	-	-	-	10,000.00	-	(10,000.00)	-100.0%
231-49810-121 PERA	193.00	179.00	2.00	17.00	110.00	226.00	750.00	600.00	(150.00)	-20.0%
231-49810-122 SOCIAL SECURITY CONTRIB	265.00	337.00	311.00	457.00	347.00	1,027.00	1,100.00	1,400.00	300.00	27.3%
231-49810-125 MEDICARE CONTRIBUTIONS	62.00	79.00	73.00	107.00	81.00	240.00	300.00	350.00	50.00	16.7%
231-49810-129 PENSION EXPENSE	13.00	-	-	-	-	1,342.00	-	-	-	0.0%
231-49810-131 HEALTH INSURANCE	1,119.00	985.00	16.00	81.00	-	-	5,500.00	4,100.00	(1,400.00)	-25.5%
231-49810-134 HSA EMPLOYER CONTRIBUT	-	4.00	-	-	-	-	-	-	-	0.0%
231-49810-151 WORKER'S COMP. INSURAN	332.00	409.00	561.00	422.00	450.00	830.00	500.00	850.00	350.00	70.0%
231-49810-210 OPERATING SUPPLIES	10,781.00	6,894.00	5,994.00	11,548.00	3,110.00	6,119.00	9,000.00	7,600.00	(1,400.00)	-15.6%
231-49810-212 GASOLINE & DIESEL FUEL	-	-	-	-	1,708.00	1,932.00	2,050.00	4,400.00	2,350.00	0.0%
231-49810-221 MAINT. AND REPAIR SUPPLI	6,819.00	7,029.00	3,492.00	7,408.00	4,782.00	1,341.00	6,350.00	5,250.00	(1,100.00)	-17.3%
231-49810-223 BUILDINGS MAINT. SUPPLIE	2,396.00	1,040.00	293.00	4,349.00	1,237.00	1,762.00	2,100.00	1,900.00	(200.00)	-9.5%
231-49810-259 AVA GAS FOR RESALE	39,755.00	50,501.00	62,838.00	41,528.00	37,834.00	44,510.00	49,650.00	52,150.00	2,500.00	5.0%
231-49810-300 PROFESSIONAL SERVICES	-	-	927.00	-	-	3,923.00	1,000.00	-	(1,000.00)	-100.0%
231-49810-303 CONTRACTUAL SERVICES	50,132.00	50,310.00	51,078.00	51,954.00	52,044.00	50,000.00	65,000.00	65,000.00	-	0.0%
231-49810-321 TELEPHONE	1,260.00	1,570.00	2,436.00	2,427.00	2,400.00	2,814.00	2,500.00	3,200.00	700.00	28.0%
231-49810-331 TRAVEL & TRAINING	131.00	-	-	-	-	-	-	-	-	0.0%
231-49810-361 GENERAL LIABILITY INSURAN	585.00	650.00	3,072.00	3,127.00	4,454.00	4,407.00	4,700.00	4,350.00	(350.00)	-7.4%
231-49810-362 PROPERTY INSURANCE	11,531.00	6,632.00	11,594.00	12,317.00	13,575.00	14,020.00	14,300.00	9,200.00	(5,100.00)	-35.7%
231-49810-380 UTILITIES	11,951.00	11,424.00	12,263.00	12,580.00	12,477.00	13,331.00	13,250.00	17,750.00	4,500.00	34.0%
231-49810-430 MISCELLANEOUS	1,000.00	-	-	1,378.00	3,144.00	3,949.00	3,700.00	3,650.00	(50.00)	100.0%
231-49810-433 DUES AND SUBSCRIPTIONS	40.00	550.00	550.00	190.00	950.00	550.00	800.00	800.00	-	0.0%
231-49810-550 CAP OUTLAY - VEHICLES	47,440.00	-	-	-	-	-	-	-	-	0.0%
TOTAL AIRPORT EXPENDITURES	190,169.00	144,156.00	160,521.00	157,277.00	144,402.00	169,088.00	199,950.00	195,550.00	(4,400.00)	-2.2%
REVENUE OVER/(UNDER) EXPENDITURES	14,974.00	13,343.00	22,955.00	-	16,199.00	7,241.00	-	-	-	0.0%

Key Highlights for Airport Expenditures

Airport Fund
-Increase attributed to increasing payment for contractor services at the airport

2023 PROPOSED BUDGET

241-GOLF

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
CHARGES FOR SERVICES										
241-34710 GOLF COURSE FEES	160,317.00	157,408.00	126,482.00	147,417.00	273,284.00	299,195.00	275,000.00	290,000.00	15,000.00	5.5%
241-34740 GOLF - MISC SALES	-	-	-	45.00	-	-	-	-	-	0.0%
241-34750 GOLF CART RENTAL FEES	21,727.00	24,902.00	60,264.00	55,828.00	134,804.00	154,047.00	145,000.00	145,000.00	-	0.0%
241-34900 MISCELLANEOUS REVENUES	760.00	-	35.00	554.00	127.00	186.00	-	-	-	100.0%
TOTAL CHARGES FOR SERVICES	182,804.00	182,310.00	186,781.00	203,844.00	408,215.00	453,428.00	420,000.00	435,000.00	15,000.00	3.6%
OTHER REVENUE										
241-36230 CONTRIBUTIONS	-	-	3,500.00	-	-	-	-	-	-	0.0%
TOTAL OTHER FINANCING SOURCES	-	-	3,500.00	-	-	-	-	-	-	0.0%
OTHER FINANCING SOURCES										
241-39203 TRANSFERS IN	181,757.00	264,313.00	191,000.00	209,306.00	338,050.00	238,050.00	125,000.00	150,000.00	25,000.00	20.0%
TOTAL OTHER FINANCING SOURCES	181,757.00	264,313.00	191,000.00	209,306.00	338,050.00	238,050.00	125,000.00	150,000.00	25,000.00	20.0%
TOTAL REVENUES	364,561.00	446,623.00	381,281.00	413,150.00	746,265.00	691,478.00	545,000.00	585,000.00	40,000.00	7.3%
GOLF EXPENDITURES										
241-45125-103 PART TIME SALARIES	6,795.00	2,704.00	6,216.00	11,831.00	16,719.00	7,803.00	8,300.00	8,300.00	-	0.0%
241-45125-122 SOCIAL SECURITY CONTRIBL	421.00	168.00	385.00	734.00	1,037.00	484.00	550.00	550.00	-	0.0%
241-45125-125 MEDICARE CONTRIBUTIONS	99.00	39.00	90.00	172.00	242.00	113.00	150.00	150.00	-	0.0%
241-45125-141 UNEMPLOYMENT COMPEN:	55.00	292.00	98.00	-	-	-	100.00	100.00	-	0.0%
241-45125-151 WORKER'S COMP. INSURAN	-	95.00	130.00	73.00	80.00	87.00	100.00	150.00	50.00	50.0%
241-45125-210 OPERATING SUPPLIES	6,323.00	2,196.00	8,737.00	-	6.00	13,091.00	-	-	-	0.0%
241-45125-211 GASOLINE	-	-	11,235.00	11,481.00	9,566.00	12,800.00	13,500.00	13,500.00	-	0.0%
241-45125-212 GASOLINE & DIESEL FUEL	-	9,867.00	(51.00)	-	-	-	-	-	-	0.0%
241-45125-221 MAINT. AND REPAIR SUPPLI	111.00	23.00	-	-	-	511.00	500.00	500.00	-	0.0%
241-45125-223 BUILDINGS MAINT. SUPPLIE	201.00	207.00	106.00	-	-	893.00	15,000.00	15,000.00	-	0.0%
241-45125-300 PROFESSIONAL SERVICES	378.00	-	398.00	1,064.00	336.00	80.00	500.00	500.00	-	0.0%
241-45125-303 CONTRACTUAL SERVICES	244,800.00	242,802.00	190,000.00	230,000.00	230,000.00	348,700.00	349,250.00	413,300.00	64,050.00	18.3%
241-45125-321 TELEPHONE	2,335.00	3,182.00	2,987.00	1,427.00	2,868.00	2,706.00	2,950.00	2,950.00	-	0.0%
241-45125-361 GENERAL LIABILITY INSURAN	-	-	133.00	110.00	123.00	119.00	150.00	150.00	-	0.0%
241-45125-362 PROPERTY INSURANCE	622.00	430.00	626.00	640.00	704.00	726.00	800.00	800.00	-	0.0%
241-45125-380 UTILITIES	29,710.00	13,879.00	28,859.00	25,805.00	21,167.00	74,863.00	90,650.00	90,650.00	-	0.0%
241-45125-404 EQUIP. MAINTENANCE CON	-	-	213.00	-	-	301.00	350.00	350.00	-	0.0%
241-45125-411 LEASES AND RENTALS	10,960.00	26,158.00	25,060.00	23,500.00	31,140.00	31,688.00	32,000.00	5,000.00	(27,000.00)	-84.4%
241-45125-433 DUES AND SUBSCRIPTIONS	-	180.00	180.00	-	38.00	-	200.00	200.00	-	0.0%
241-45125-439 MISCELLANEOUS	4,753.00	5,899.00	4,806.00	5,712.00	10,934.00	11,307.00	5,850.00	11,550.00	5,700.00	97.4%
241-45125-531 CAP OUTLAY - EQUIPMENT	55,000.00	36,964.00	-	-	-	-	-	21,300.00	21,300.00	0.0%
241-45125-614 INTEREST EXPENSE	1,997.00	1,539.00	1,073.00	601.00	2,477.00	121.00	150.00	-	(150.00)	100.0%
TOTAL GOLF EXPENDITURES	364,560.00	346,624.00	281,281.00	313,150.00	327,437.00	506,393.00	521,050.00	585,000.00	63,950.00	12.3%
REVENUE OVER/(UNDER) EXPENDITURES	1.00	99,999.00	100,000.00	100,000.00	418,828.00	185,085.00	23,950.00	-	(23,950.00)	-100.0%

Key Highlights for Golf Course Expenditures

- Increase in contractual payment to the Two Harbors Golf Association
- Decrease in leases and rentals due to canceling relationship with vendor for the rental of Golf Carts. In 2023 the City will enter into a capital lease for 55 golf carts. This is recorded in Fund 401 - Capital Equipment Fund, option to transfer out \$11,200 for capital lease payments.

2023 PROPOSED BUDGET

301-2018A GO BOND DEBT SERVICE

REVENUES

OTHER REVENUE

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
301-36100 SPECIAL ASSESSMENTS	-	-	110,980.00	161,472.00	55,444.00	48,300.00	141,650.00	118,800.00	(22,850.00)	-16.1%
301-36102 SPECIAL ASSESSMENT INTEREST	-	-	-	-	26,317.00	25,227.00	-	25,000.00	25,000.00	0.0%
301-36210 INTEREST EARNINGS	-	-	-	1,137.00	977.00	89.00	-	-	-	0.0%
TOTAL OTHER REVENUE	-	-	110,980.00	162,609.00	82,738.00	73,616.00	141,650.00	143,800.00	2,150.00	1.5%

OTHER FINANCING SOURCES

301-39203 TRANSFER IN	-	-	-	-	75,000.00	285,000.00	275,000.00	250,000.00	(25,000.00)	-9.1%
301-39310 BOND PROCEEDS	-	-	29,993.00	15,739.00	-	24,935.00	-	-	-	0.0%
TOTAL OTHER FINANCING SOURCES	-	-	29,993.00	15,739.00	75,000.00	309,935.00	275,000.00	250,000.00	(25,000.00)	0.0%
TOTAL REVENUES	-	-	140,973.00	178,348.00	157,738.00	383,551.00	416,650.00	393,800.00	(22,850.00)	-5.5%

DEPARTMENTAL EXPENDITURES

PRINCIPAL & INTEREST PAYMENTS

301-47000-601 BOND PRINCIPAL PAYMENTS	-	-	-	-	-	110,000.00	275,000.00	270,000.00	(5,000.00)	-1.8%
301-47000-611 BOND INTEREST	-	-	-	-	-	88,006.00	121,350.00	116,000.00	(5,350.00)	-4.4%
TOTAL STREET IMPROVEMENTS	-	-	-	-	-	198,006.00	396,350.00	386,000.00	(10,350.00)	-2.6%

REVENUE OVER/(UNDER) EXPENDITURES

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
TOTAL	-	-	140,973.00	178,348.00	157,738.00	185,545.00	20,300.00	7,800.00	(12,500.00)	-61.6%

Key Highlights for Debt Service Fund Expenditures

- Transfer In comes from the Sales Tax Fund for Street Improvements (Fund 263)

2023 PROPOSED BUDGET

401-CAPITAL EQUIPMENT FUND

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
INTERGOVERNMENTAL REV	-	-	193,347.00	690,088.00	854,827.00	(12,455.00)	382,250.00	333,400.00	(48,850.00)	-12.8%
401-33100 FEDERAL GRANTS	-	-	115,877.00	49,835.00	95,163.00	57,920.00	631,150.00	175,700.00	(455,450.00)	100.0%
401-33403 STATE GRANTS	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	309,224.00	739,923.00	949,990.00	45,465.00	1,013,400.00	509,100.00	(504,300.00)	-49.8%
CHARGES FOR SERVICES	-	-	-	-	9,897.00	20,096.00	7,000.00	54,850.00	47,850.00	100.0%
401-34202 FIRE DEPT REIMB CONTRACT	-	-	-	-	50.00	11,300.00	-	259,000.00	259,000.00	0.0%
401-34900 MISCELLANEOUS REVENUES	-	-	-	-	9,947.00	31,396.00	7,000.00	313,850.00	306,850.00	4383.6%
TOTAL CHARGES FOR SERVICES	-	-	-	-	9,947.00	31,396.00	7,000.00	313,850.00	306,850.00	4383.6%
OTHER REVENUE	-	-	-	-	1,150.00	15,850.00	-	32,050.00	32,050.00	0.0%
401-36100 SPECIAL ASSESSMENTS	-	-	-	-	-	6.00	-	-	-	-
401-36102 SPECIAL ASSESSMENT INTEREST	-	-	-	-	-	373.00	-	8,850.00	-	-
401-36210 INTEREST EARNINGS	-	-	-	-	1,150.00	16,223.00	-	40,900.00	40,900.00	0.0%
TOTAL CHARGES FOR SERVICES	-	-	-	-	1,150.00	16,223.00	-	40,900.00	40,900.00	0.0%
OTHER FINANCING SOURCES	-	90,850.00	282,219.00	336,200.00	825,000.00	800,000.00	675,000.00	446,300.00	(228,700.00)	-33.9%
401-39203 TRANSFER IN	-	90,850.00	282,219.00	336,200.00	825,000.00	800,000.00	675,000.00	446,300.00	(228,700.00)	-33.9%
401-39310 BOND PROCEEDS	-	-	-	869,024.00	-	741,002.00	-	1,500,000.00	1,500,000.00	100.0%
401-39330 INCEPTION OF CAPITAL LEASE A	-	-	-	-	-	45,518.00	-	-	-	0.0%
TOTAL OTHER FINANCING SOURCES	-	90,850.00	282,219.00	1,205,224.00	825,000.00	1,586,520.00	675,000.00	1,946,300.00	1,271,300.00	188.3%
TOTAL REVENUES	-	90,850.00	591,443.00	1,945,147.00	1,786,087.00	1,679,604.00	1,695,400.00	2,810,150.00	1,114,750.00	65.8%

CAPITAL EQUIPMENT EXPENDITURES

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
DEPARTMENTAL EXPENDITURES	-	-	-	-	402.00	-	-	-	-	0.0%
401-49100-300 PROFESSIONAL SERVICES	-	-	-	25,242.00	-	-	-	-	-	0.0%
401-49100-312 BOND ISSUANCE COSTS	-	31,055.00	31,361.00	606,272.00	1,010,924.00	-	585,000.00	463,500.00	(121,500.00)	-20.8%
401-49100-520 BUILDINGS & STRUCTURES	-	-	354,739.00	12,056.00	64,671.00	146,666.00	1,332,600.00	1,078,000.00	(254,600.00)	-19.1%
401-49100-530 IMPROVEMENTS	-	-	-	-	269,500.00	-	225,000.00	-	(225,000.00)	-100.0%
401-49100-540 HEAVY MACHINERY	-	-	-	19,795.00	46,415.00	54,388.00	-	164,400.00	164,400.00	100.0%
401-49100-550 MOTOR VEHICLES	-	71,691.00	-	-	-	219,781.00	289,100.00	367,850.00	78,750.00	27.2%
401-49100-580 OTHER EQUIPMENT	-	48,007.00	137,499.00	1,206,934.00	230,681.00	87,140.00	185,000.00	185,000.00	-	0.0%
401-49100-601 DEBT REDEMPTION - PRINC	-	-	-	-	24,925.00	48,056.00	31,600.00	29,350.00	(2,250.00)	-7.1%
401-49100-614 INTEREST EXPENSE	-	-	-	-	-	-	-	-	-	0.0%
401-49100-720 TRANSFER OUT	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EQUIPMENT	-	150,753.00	523,599.00	1,870,299.00	1,647,518.00	556,031.00	2,648,300.00	2,288,100.00	(360,200.00)	-13.6%
REVENUE OVER/(UNDER) EXPENDITURES	-	(59,903.00)	67,844.00	74,848.00	138,569.00	1,123,573.00	(952,900.00)	522,050.00	1,474,950.00	-154.8%

Key Highlights for the Capital Equipment Fund

- Building & Structures - \$413,500
 - City Hall
 - City Hall Building Upgrade - \$154,500 - Includes exterior updates
- Community Building
 - Upgrade Project - \$51,500
- Parks & Rec
 - Park Development Project - \$137,500
- Improvements - \$1,078,000
 - Airport - Total Project Costs for Airport: \$154,000 - FAA & State Funding - \$588,000 - Local Funding - \$55,600
 - Airside ARMS - \$45,000 (State & Local Funding at 50%)
 - \$15,000 (via removal and design completion)
 - \$154,000 (via removal and design completion)
 - Airport Security - \$100,000 (FAA Funding - 90% & Local Funding at 10%)
 - Ground Seal - Runway, Taxiway, Apron & Taxiway - \$104,000 (State 50% Funding & Local Funding at 50%)
 - PUBLIC WORKS - Total Project Costs for Public Works Improvements - \$421,000
 - Sewer Project - Ward 3 - \$149,000
 - Odorous Tank - \$18,000 - \$100,000 (Northland Foundation, \$100,000 Local Match, looking for additional funds relative Transportation Grant & collaboration with Lake City)
 - Waterfront Development Project - \$100,000
 - Beachfront - \$50,000
 - LIBRARY
 - Bathroom Renovation - \$100,000 - (\$100,000 State grant)
- Vehicles - \$164,400
 - PUBLIC SAFETY
 - School Car - \$77,350
 - PUBLIC WORKS
 - One Ton Truck - \$87,050
- Other Equipment - \$107,850
 - FIRE DEPARTMENT
 - SCBA EQUIPMENT - \$123,400 (Grant to 50/50 split - \$123,400 federal portion, City portion \$12,300)
 - PUBLIC WORKS - Parks & Rec
 - Tool Cart - \$15,150
 - GOLF COURSE
 - Club Car - Golf Cart Lease (3 year) - \$19,300
- Transfer In - \$413,500
 - Golf Course - \$12,300
 - \$100,000 - Permanent Fund \$100,000 Northland Foundation & \$100,000 Permanent Fund
 - \$12,300 - Transfer Fund
 - \$100,000 - Gas Fund

2023 PROPOSED BUDGET

402-STREET IMPROVEMENT FUND	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
REVENUES										
INTERGOVERNMENTAL REV	-	23,681.00	24,800.00	-	-	57,316.00	-	-	-	0.0%
402-33403 STATE GRANTS	-	23,681.00	24,800.00	-	-	57,316.00	-	-	-	0.0%
TOTAL INTERGOVERNMENTAL REV	-	23,681.00	24,800.00	-	-	57,316.00	-	-	-	0.0%
CHARGES FOR SERVICES										
402-34900 MISCELLANEOUS REVENUES	-	-	-	-	-	-	-	-	-	0.0%
TOTAL CHARGES FOR SERVICES	-	-	-	-	-	-	-	-	-	0.0%
OTHER REVENUE										
402-36100 SPECIAL ASSESSMENTS	-	-	-	-	-	-	-	-	-	0.0%
402-36210 INTEREST EARNINGS	-	-	-	8,008.00	4,810.00	1,539.00	-	-	-	0.0%
TOTAL OTHER REVENUE	-	-	-	8,008.00	4,810.00	1,539.00	-	-	-	0.0%
OTHER FINANCING SOURCES										
402-39203 TRANSFER IN	-	237,810.00	250,000.00	250,000.00	400,000.00	500,000.00	275,000.00	-	(275,000.00)	-100.0%
402-39310 BOND PROCEEDS	-	-	1,693,501.00	1,052,533.00	-	2,707,064.00	1,000,600.00	5,000,000.00	3,999,400.00	399.7%
TOTAL OTHER FINANCING SOURCES	-	237,810.00	1,943,501.00	1,302,533.00	400,000.00	3,207,064.00	1,275,600.00	5,000,000.00	3,724,400.00	292.0%
TOTAL REVENUES	-	261,491.00	1,968,301.00	1,310,541.00	404,810.00	3,265,919.00	1,275,600.00	5,000,000.00	3,724,400.00	292.0%
DEPARTMENTAL EXPENDITURES										
402-49200-300 PROFESSIONAL SERVICES	-	-	-	51,430.00	9,092.00	3,847.00	-	-	-	0.0%
402-49200-312 BOND ISSUANCE COSTS	-	-	52,352.00	32,020.00	-	57,859.00	-	-	-	0.0%
402-49200-530 IMPROVEMENTS	-	96,622.00	1,589,335.00	926,867.00	320,825.00	1,545,121.00	1,000,600.00	3,671,000.00	2,670,400.00	266.9%
402-49200-720 TRANSFER OUT	-	-	9,000.00	-	-	285,000.00	275,000.00	-	(275,000.00)	-100.0%
TOTAL STREET IMPROVEMENTS	-	96,622.00	1,650,687.00	1,010,317.00	329,917.00	1,891,827.00	1,275,600.00	3,671,000.00	2,395,400.00	187.8%
REVENUE OVER/(UNDER) EXPENDITURES	-	164,869.00	317,614.00	300,224.00	74,893.00	1,374,092.00	-	1,329,000.00	1,329,000.00	0.0%

Key Highlights for the Street Improvement Fund
 • 2023-2024 Street Improvement Project begins in Summer 2023

411-CAPITAL PROJECTS	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
TAXES										
411-31311 LODGING TAX	-	-	-	-	7,379.00	81,359.00	54,000.00	80,000.00	26,000.00	48.1%
TOTAL TAXES	-	-	-	-	7,379.00	81,359.00	54,000.00	80,000.00	26,000.00	48.1%
CHARGES FOR SERVICES										
411-34900 MISCELLANEOUS REVENUES	49,974.00	49,714.00	52,838.00	54,617.00	40,027.00	-	-	-	-	0.0%
TOTAL CHARGES FOR SERVICES	49,974.00	49,714.00	52,838.00	54,617.00	40,027.00	-	-	-	-	0.0%
OTHER REVENUE										
411-36210 INTEREST EARNINGS	568.00	420.00	1,501.00	3,864.00	3,189.00	565.00	400.00	500.00	100.00	25.0%
TOTAL OTHER REVENUE	568.00	420.00	1,501.00	3,864.00	3,189.00	565.00	400.00	500.00	100.00	25.0%
TOTAL REVENUES	50,542.00	50,134.00	54,339.00	58,481.00	50,595.00	81,924.00	54,400.00	80,500.00	26,100.00	48.0%
411-CAPITAL PROJECTS DEPARTMENTAL EXPENDITURES										
411-49500-300 PROFESSIONAL SERVICES	-	-	-	-	11,217.00	-	-	-	-	0.0%
411-49500-439 MISCELLANEOUS	-	-	-	-	-	8,500.00	-	-	-	0.0%
411-49500-510 CONSTRUCTION PROJECTS	-	-	-	-	-	-	10,000.00	50,000.00	40,000.00	400.0%
411-49500-511 EDNA G RESTORATION PRO.	35,142.00	1,243.00	14,888.00	35,940.00	35,940.00	21,794.00	10,000.00	50,000.00	40,000.00	400.0%
TOTAL CAPITAL PROJECTS	35,142.00	1,243.00	14,888.00	35,940.00	47,157.00	37,794.00	10,000.00	50,000.00	40,000.00	400.0%
REVENUE OVER/(UNDER) EXPENDITURES	15,400.00	48,891.00	39,451.00	22,541.00	3,438.00	44,130.00	44,400.00	30,500.00	(13,900.00)	-31.3%

2023 PROPOSED BUDGET

601-WATER	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
REVENUES										
TAXES										
601-31020 DELINQUENT TAXES	(560.00)	10.00	84.00	(31.00)	-	-	-	-	-	0.0%
TOTAL TAXES	(560.00)	10.00	84.00	(31.00)	-	-	-	-	-	0.0%
INTERGOVERNMENTAL REV										
601-33403 STATE GRANTS	-	209.00	-	-	-	-	4,016,120.00	4,120,000.00	103,880.00	2.6%
601-33423 DISPARITY REDUCTION AID	-	-	-	-	-	-	-	-	-	0.0%
601-33450 STATE CONTRIBUTION - GASB 65	2,307.00	152.00	2,774.00	813.00	980.00	672.00	-	-	-	0.0%
TOTAL INTERGOVERNMENTAL REV	2,307.00	361.00	2,774.00	813.00	980.00	672.00	4,016,120.00	4,120,000.00	103,880.00	0.0%
CHARGES FOR SERVICES										
601-34900 MISCELLANEOUS REVENUES	13,761.00	1,223.00	470.00	579.00	6,258.00	6,848.00	-	-	-	0.0%
TOTAL CHARGES FOR SERVICES	13,761.00	1,223.00	470.00	579.00	6,258.00	6,848.00	-	-	-	0.0%
OTHER REVENUE										
601-36210 INTEREST EARNINGS	9,347.00	8,850.00	9,046.00	8,013.00	2,829.00	449.00	1,000.00	1,000.00	-	0.0%
TOTAL OTHER REVENUE	9,347.00	8,850.00	9,046.00	8,013.00	2,829.00	449.00	1,000.00	1,000.00	-	0.0%
SALES REVENUE										
601-37110 WATER SALES	1,039,107.00	1,067,104.00	1,126,113.00	1,158,010.00	1,123,730.00	1,298,868.00	1,276,000.00	1,314,300.00	38,300.00	3.0%
601-37160 PENALTIES	8,453.00	9,633.00	10,166.00	9,298.00	1,643.00	-	8,000.00	8,000.00	-	0.0%
601-37170 WATER SERVICES	5,551.00	5,992.00	4,800.00	8,379.00	3,510.00	5,355.00	8,500.00	5,450.00	(3,050.00)	-35.9%
TOTAL SALES REVENUE	1,053,111.00	1,082,729.00	1,141,079.00	1,175,687.00	1,128,883.00	1,304,223.00	1,292,500.00	1,327,750.00	35,250.00	2.7%
OTHER FINANCING SOURCES										
601-39102 INSURANCE PROCEEDS	-	-	-	1,250.00	-	-	-	-	-	0.0%
601-39203 TRANSFERS IN	300,000.00	400,000.00	225,780.00	250,000.00	400,000.00	400,000.00	300,000.00	250,000.00	(50,000.00)	-16.7%
601-39310 G.O. BOND PROCEEDS	-	-	-	-	-	-	1,004,030.00	1,030,000.00	25,970.00	2.6%
601-39600 EXTRAORDINARY REVENUES	-	-	-	-	39,557.00	-	-	-	-	0.0%
601-39700 CONTRIBUTED CAPITAL	-	-	-	-	388,397.00	-	600,050.00	1,645,000.00	1,044,950.00	100.0%
TOTAL OTHER FINANCING SOURCES	300,000.00	400,000.00	225,780.00	251,250.00	827,954.00	400,000.00	1,904,080.00	2,925,000.00	1,020,920.00	53.6%
TOTAL REVENUES	1,377,966.00	1,493,173.00	1,379,233.00	1,436,311.00	1,966,904.00	1,712,192.00	7,213,700.00	8,373,750.00	1,160,050.00	16.1%

2023 PROPOSED BUDGET

601-WATER PURIFICATION EXPENDITURES

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
601-49420-101 REGULAR SALARIES	296,237.00	279,942.00	275,389.00	320,129.00	279,177.00	322,184.00	340,350.00	248,150.00	(92,200.00)	-27.1%
601-49420-102 OVERTIME	36,254.00	35,586.00	7,210.00	7,824.00	3,688.00	5,777.00	7,600.00	7,600.00	-	0.0%
601-49420-107 STANDBY PAY	-	-	-	1,501.00	31,736.00	18,481.00	35,350.00	35,350.00	-	0.0%
601-49420-108 CALL OUT PAY	-	-	-	110.00	239.00	-	1,200.00	1,200.00	-	0.0%
601-49420-120 Paid Administrative Leav	-	-	-	-	17,293.00	-	-	-	-	0.0%
601-49420-210 OPERATING SUPPLIES	7,508.00	7,683.00	4,629.00	8,422.00	10,335.00	10,701.00	15,500.00	16,000.00	500.00	3.2%
601-49420-212 GASOLINE & DIESEL FUEL	-	-	-	-	1,633.00	1,856.00	2,000.00	3,000.00	1,000.00	50.0%
601-49420-216 CHEMICALS	26,411.00	26,262.00	29,378.00	33,887.00	37,469.00	40,423.00	32,000.00	46,000.00	14,000.00	43.8%
601-49420-221 MAINT. AND REPAIR SUPPLI	7,517.00	18,806.00	8,132.00	8,119.00	15,485.00	6,862.00	16,500.00	17,000.00	500.00	3.0%
601-49420-222 VEHICLES - SUPPLIES	1,922.00	1,824.00	2,478.00	2,172.00	111.00	-	3,500.00	3,500.00	-	0.0%
601-49420-223 BUILDINGS MAINT. SUPPLIE	1,892.00	7,095.00	1,125.00	13,796.00	1,499.00	1,273.00	2,000.00	4,000.00	2,000.00	100.0%
601-49420-300 PROFESSIONAL SERVICES	2,641.00	-	3,000.00	-	-	3,000.00	5,000.00	8,500.00	3,500.00	70.0%
601-49420-331 TRAVEL & TRAINING	1,932.00	2,245.00	4,501.00	3,194.00	637.00	2,740.00	5,500.00	5,500.00	-	0.0%
601-49420-380 UTILITIES	52,172.00	75,631.00	67,849.00	52,591.00	45,489.00	58,713.00	62,250.00	65,400.00	3,150.00	5.1%
601-49420-520 CAPITAL OUTLAY - BUILDING	-	-	-	-	-	-	-	-	-	0.0%
601-49420-530 CAP OUTLAY - IMPROVEME	-	-	-	-	-	-	4,245,150.00	4,375,000.00	129,850.00	3.1%
601-49420-550 CAP OUTLAY - VEHICLES	-	-	-	-	-	-	-	-	-	0.0%
601-49420-580 CAP OUTLAY - OTHER EQUIP	-	-	-	-	-	-	-	-	-	0.0%
TOTAL PURIFICATION EXPENDITURES	434,486.00	455,074.00	403,691.00	451,745.00	444,791.00	472,010.00	4,773,900.00	4,836,200.00	62,300.00	1.3%

601-WATER

DISTRIBUTION EXPENDITURES

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
601-49430-101 REGULAR SALARIES	59,653.00	59,290.00	68,168.00	64,852.00	47,562.00	60,601.00	67,000.00	58,550.00	(8,450.00)	-12.6%
601-49430-102 OVERTIME	1,681.00	2,201.00	765.00	1,357.00	968.00	3,164.00	2,600.00	2,600.00	-	0.0%
601-49430-103 PART TIME SALARIES	1,662.00	3,003.00	-	-	-	-	-	-	-	0.0%
601-49430-107 STANDBY PAY	-	-	-	735.00	7,756.00	5,255.00	8,450.00	8,450.00	-	0.0%
601-49430-108 CALL OUT PAY	-	-	-	-	1,282.00	920.00	1,650.00	1,650.00	-	0.0%
601-49430-120 Paid Administrative Leav	-	-	-	-	6,005.00	-	-	-	-	0.0%
601-49430-210 OPERATING SUPPLIES	12,903.00	17,226.00	25,157.00	22,859.00	18,858.00	22,093.00	18,700.00	20,900.00	2,200.00	11.8%
601-49430-212 GASOLINE & DIESEL FUEL	-	-	-	-	705.00	1,052.00	2,000.00	2,000.00	-	0.0%
601-49430-221 MAINT. AND REPAIR SUPPLI	4,766.00	7,858.00	10,116.00	6,431.00	8,257.00	9,009.00	8,000.00	11,750.00	3,750.00	46.9%
601-49430-222 VEHICLES - SUPPLIES	1,427.00	283.00	133.00	1,544.00	242.00	-	900.00	900.00	-	0.0%
601-49430-229 METERS AND TRANSFORME	16,798.00	17,838.00	7,203.00	5,509.00	8,969.00	12,277.00	15,000.00	15,000.00	-	0.0%
601-49430-230 WATER METER INSTALLATIC	-	-	-	234.00	-	-	100.00	100.00	-	0.0%
601-49430-235 WATER LEAK REPAIR & MAI	-	1,481.00	1,157.00	4,243.00	2,420.00	1,419.00	1,800.00	8,100.00	6,300.00	350.0%
601-49430-300 PROFESSIONAL SERVICES	3,569.00	3,329.00	7,241.00	19,359.00	3,000.00	3,000.00	4,000.00	4,000.00	-	0.0%
601-49430-331 TRAVEL & TRAINING	-	-	57.00	11.00	50.00	-	500.00	500.00	-	0.0%
601-49430-380 UTILITIES	928.00	986.00	17,406.00	39,488.00	35,810.00	42,039.00	42,300.00	44,450.00	2,150.00	5.1%
601-49430-530 CAP OUTLAY - IMPROVEME	-	-	-	-	-	-	1,375,050.00	2,420,000.00	1,044,950.00	76.0%
601-49430-580 CAP OUTLAY - OTHER EQUIP	3,033.00	-	-	-	-	-	-	-	-	0.0%
TOTAL DISTRIBUTION EXPENDITURES	106,420.00	113,495.00	137,403.00	166,622.00	141,884.00	160,829.00	1,548,050.00	2,598,950.00	1,050,900.00	67.9%

2023 PROPOSED BUDGET

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
MISCELLANEOUS EXPENDITURES										
601-49440-111 OFFICE SALARIES	65,233.00	67,540.00	68,884.00	70,597.00	74,608.00	83,683.00	79,550.00	83,250.00	3,700.00	4.7%
601-49440-121 PERA	34,468.00	32,806.00	32,932.00	32,480.00	34,650.00	36,835.00	40,800.00	32,950.00	(7,850.00)	-19.2%
601-49440-122 SOCIAL SECURITY CONTRIB	27,463.00	26,344.00	26,105.00	25,247.00	26,955.00	29,218.00	33,700.00	27,250.00	(6,450.00)	-19.1%
601-49440-125 MEDICARE CONTRIBUTIONS	6,423.00	6,161.00	6,105.00	5,905.00	6,304.00	6,833.00	7,900.00	6,400.00	(1,500.00)	-19.0%
601-49440-129 PENSION EXPENSE	40,413.00	(12,139.00)	(12,159.00)	20,710.00	(29,711.00)	(39,881.00)	21,150.00	21,150.00	-	0.0%
601-49440-131 HEALTH INSURANCE	176,525.00	139,991.00	124,884.00	122,515.00	131,929.00	116,879.00	146,850.00	129,500.00	(17,350.00)	-11.8%
601-49440-132 DENTAL INSURANCE	9,513.00	7,291.00	9,158.00	7,042.00	6,123.00	4,282.00	6,500.00	5,500.00	(1,000.00)	-15.4%
601-49440-133 LIFE INSURANCE	1,705.00	2,226.00	2,135.00	2,122.00	2,547.00	2,356.00	2,300.00	1,950.00	(350.00)	-15.2%
601-49440-134 HSA EMPLOYER CONTRIBUT	-	19.00	13.00	-	-	-	-	-	-	0.0%
601-49440-135 Other Employee Benefits	-	437.00	35,683.00	2,477.00	1,769.00	1,101.00	2,550.00	2,550.00	-	0.0%
601-49440-136 OPEB - Health Insurance	-	-	(47,856.00)	20,822.00	(17,747.00)	36,015.00	21,250.00	37,100.00	15,850.00	74.6%
601-49440-151 WORKER'S COMP. INSURAN	9,905.00	12,230.00	16,257.00	14,343.00	14,983.00	13,676.00	15,200.00	13,800.00	(1,400.00)	-9.2%
601-49440-161 RETIREE HEALTH INSURANC	-	-	-	-	37.00	(90.00)	-	26,450.00	26,450.00	0.0%
601-49440-162 RETIREE DENTAL INSURANC	-	-	-	64.00	(250.00)	(128.00)	1,000.00	1,000.00	-	0.0%
601-49440-201 OFFICE SUPPLIES AND EXPE	4,443.00	2,881.00	2,502.00	1,268.00	596.00	546.00	3,350.00	3,300.00	(50.00)	-1.5%
601-49440-202 POSTAGE	2,387.00	639.00	772.00	602.00	167.00	236.00	700.00	700.00	-	0.0%
601-49440-300 PROFESSIONAL SERVICES	1,369.00	1,564.00	3,924.00	1,635.00	204.00	227.00	2,200.00	2,200.00	-	0.0%
601-49440-301 AUDIT	5,130.00	4,149.00	4,377.00	1,074.00	273.00	523.00	300.00	400.00	100.00	33.3%
601-49440-321 TELEPHONE	5,020.00	8,323.00	4,309.00	2,359.00	2,213.00	2,323.00	2,400.00	2,500.00	100.00	4.2%
601-49440-331 TRAVEL & TRAINING	3,094.00	1,065.00	1,095.00	3,350.00	962.00	114.00	2,200.00	3,500.00	1,300.00	59.1%
601-49440-349 NOTICES & ADS	-	303.00	-	-	-	-	-	-	-	0.0%
601-49440-361 GENERAL LIABILITY INSURAI	4,147.00	3,835.00	2,800.00	2,716.00	2,415.00	2,589.00	2,750.00	4,450.00	1,700.00	61.8%
601-49440-362 PROPERTY INSURANCE	4,174.00	2,915.00	4,230.00	4,473.00	6,292.00	6,462.00	6,800.00	12,350.00	5,550.00	81.6%
601-49440-404 EQUIP. MAINTENANCE CON	258.00	892.00	770.00	278.00	310.00	538.00	900.00	900.00	-	0.0%
601-49440-411 RENTALS - LEASES	410.00	243.00	132.00	27.00	13.00	15.00	250.00	250.00	-	0.0%
601-49440-420 DEPRECIATION EXPENSE	256,834.00	384,862.00	388,880.00	387,629.00	403,698.00	397,943.00	387,650.00	405,000.00	17,350.00	4.5%
601-49440-433 DUES AND SUBSCRIPTIONS	14,490.00	12,356.00	11,822.00	12,336.00	17,709.00	17,894.00	13,050.00	19,000.00	5,950.00	45.6%
601-49440-439 MISCELLANEOUS	6,860.00	2,065.00	2,330.00	2,311.00	2,652.00	3,647.00	4,350.00	4,500.00	150.00	3.4%
601-49440-447 LOSS ON DISPOSAL OF FIXE	120,962.00	-	-	-	-	-	-	-	-	0.0%
601-49440-496 BAD DEBT EXPENSE	(4,605.00)	1,964.00	(259.00)	(3,023.00)	175.00	4,468.00	-	-	-	0.0%
601-49440-497 EXTRAORDINARY EXPENSES	-	-	-	1,250.00	62.00	-	-	-	-	0.0%
601-49440-601 DEBT REDEMPTION - PRINC	-	-	-	-	-	-	508,000.00	508,000.00	-	0.0%
601-49440-611 DEBT REDEMPTION - INTERI	-	-	-	-	-	-	-	-	-	0.0%
TOTAL MISCELLANEOUS EXPENDITURES	917,341.00	832,602.00	802,446.00	845,110.00	782,751.00	812,413.00	1,392,150.00	1,434,400.00	42,250.00	3.0%
TOTAL EXPENDITURES	1,458,247.00	1,401,171.00	1,343,540.00	1,463,477.00	1,369,426.00	1,445,252.00	7,714,100.00	8,869,550.00	1,155,450.00	15.0%
REVENUE OVER/(UNDER) EXPENDITURES	(80,281.00)	92,002.00	35,693.00	(27,166.00)	597,478.00	266,940.00	(500,400.00)	(495,800.00)	4,600.00	-0.9%
REVENUE OVER/(UNDER) EXPENDITURES (After debt principal pmt and capital assets are excluded)	(77,248.00)	92,002.00	35,693.00	(27,166.00)	597,478.00	266,940.00	7,600.00	12,200.00	4,600.00	60.5%
REVENUE OVER/(UNDER) EXPENDITURES (Excluding depreciation)	179,586.00	476,864.00	424,573.00	360,463.00	1,001,176.00	664,883.00	395,250.00	417,200.00	21,950.00	5.6%

Key Highlights for the Water Fund

Revenues include a 3.0% rate increase for water rates

- Water Purification
 - Chemicals - Increase in costs
 - Building & Maintenance Supplies - Increase of \$2,000 noted below
 - \$2,000 - Building and maintenance supplies
 - \$2,000 - one time purchase for replacement of building heaters
- Professional Services - Increase of \$3,500 noted below
- \$4,500 - 10 year inside inspection of the 1.25 MG Water Tower
- Capital Outlay - Improvements - \$4,315,000 - Funding at 80%
- Chlorine Tank Upgrades
- Water Distribution Department
 - Maintenance & Repairs - Increase of \$3,750 for door replacement
 - Capital Outlay - Improvements - \$2,420,000
 - Homewood PAV Station - \$775,000 - Current funding budgeted at 80%
 - 2023-2024 Street Improvement Project - Contributed Capital

2023 PROPOSED BUDGET

602-SEWER

REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
TAXES										
602-31020 DELINQUENT TAXES	(586.00)	201.00	174.00	(101.00)	-	-	-	-	-	0.0%
TOTAL TAXES	(586.00)	201.00	174.00	(101.00)	-	-	-	-	-	0.0%
INTERGOVERNMENTAL REV										
602-33403 STATE GRANTS	(12,722.00)	-	-	-	85,000.00	-	9,333,350.00	7,833,350.00	(1,500,000.00)	-16.1%
602-33423 DISPARITY REDUCTION AID	-	47.00	-	-	-	-	-	-	-	0.0%
602-33450 STATE CONTRIBUTION - GASB 66	1,926.00	138.00	2,442.00	681.00	892.00	603.00	-	-	-	0.0%
TOTAL INTERGOVERNMENTAL REV	(10,796.00)	185.00	2,442.00	681.00	85,892.00	603.00	9,333,350.00	7,833,350.00	(1,500,000.00)	0.0%
CHARGES FOR SERVICES										
602-34900 MISCELLANEOUS REVENUES	12,001.00	769.00	979.00	968.00	126,705.00	4,185.00	1,000.00	1,000.00	-	0.0%
TOTAL CHARGES FOR SERVICES	12,001.00	769.00	979.00	968.00	126,705.00	4,185.00	1,000.00	1,000.00	-	0.0%
OTHER REVENUE										
602-36210 INTEREST EARNINGS	26,122.00	37,764.00	42,100.00	63,706.00	45,222.00	7,703.00	25,000.00	25,000.00	-	0.0%
TOTAL OTHER REVENUE	26,122.00	37,764.00	42,100.00	63,706.00	45,222.00	7,703.00	25,000.00	25,000.00	-	0.0%
SALES REVENUE										
602-37210 SEWAGE CHARGES	963,785.00	1,101,542.00	1,239,217.00	1,312,135.00	1,241,656.00	1,374,644.00	1,408,250.00	1,450,500.00	42,250.00	3.0%
602-37260 PENALTIES	8,612.00	9,783.00	11,044.00	10,167.00	1,698.00	-	8,000.00	8,000.00	-	0.0%
602-37270 SEWAGE SERVICES	23,200.00	22,547.00	20,523.00	18,367.00	15,848.00	17,824.00	20,100.00	19,750.00	(350.00)	-1.7%
TOTAL SALES REVENUE	995,597.00	1,133,872.00	1,270,784.00	1,340,669.00	1,259,202.00	1,392,468.00	1,436,350.00	1,478,250.00	41,900.00	2.9%
OTHER FINANCING SOURCES										
602-39101 PROCEEDS FROM SALE OF F/A	-	-	-	-	-	7,204.00	-	-	-	0.0%
602-39102 INSURANCE PROCEEDS	-	-	-	-	-	14,102.00	-	-	-	0.0%
602-39203 TRANSFERS IN	200,000.00	-	215,000.00	-	150,000.00	100,000.00	120,000.00	300,000.00	180,000.00	150.0%
602-39310 G.O. BOND PROCEEDS	-	-	-	-	-	-	2,000,000.00	3,500,000.00	1,500,000.00	75.0%
602-39600 EXTRAORDINARY REVENUES	-	-	-	-	16,682.00	-	-	-	-	0.0%
602-39700 CONTRIBUTED CAPITAL	-	-	-	-	222,672.00	-	468,550.00	1,655,000.00	1,186,450.00	100.0%
TOTAL OTHER FINANCING SOURCES	200,000.00	-	215,000.00	-	389,354.00	121,306.00	2,588,550.00	5,455,000.00	2,866,450.00	110.7%
TOTAL REVENUES	1,222,338.00	1,172,791.00	1,531,479.00	1,405,923.00	1,906,375.00	1,526,265.00	13,384,250.00	14,792,600.00	1,408,350.00	10.5%

2023 PROPOSED BUDGET

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
602-SEWER										
SEWER'S & DRAINS EXPENDITURES										
602-49450-101 REGULAR SALARIES	45,890.00	49,459.00	61,256.00	22,610.00	49,057.00	61,964.00	67,000.00	58,550.00	(8,450.00)	-12.6%
602-49450-102 OVERTIME	1,021.00	2,022.00	-	356.00	74.00	172.00	2,750.00	2,750.00	-	0.0%
602-49450-103 PART TIME SALARIES	1,662.00	2,965.00	-	-	-	-	-	-	-	0.0%
602-49450-107 STANDBY PAY	-	-	-	433.00	8,347.00	5,225.00	6,800.00	8,450.00	1,650.00	24.3%
602-49450-108 CALL OUT PAY	-	-	-	-	100.00	518.00	-	-	-	0.0%
602-49450-120 Paid Administrative Leav	-	-	-	-	4,199.00	-	-	-	-	0.0%
602-49450-210 OPERATING SUPPLIES	195.00	451.00	862.00	7,495.00	4,000.00	9,192.00	6,950.00	9,150.00	2,200.00	31.7%
602-49450-212 GASOLINE & DIESEL FUEL	-	-	-	-	1,944.00	3,266.00	3,550.00	6,350.00	2,800.00	100.0%
602-49450-221 MAINT. AND REPAIR SUPPLI	79.00	-	-	378.00	718.00	3,746.00	500.00	4,250.00	3,750.00	750.0%
602-49450-222 VEHICLES - SUPPLIES	1,276.00	473.00	397.00	211.00	851.00	1,713.00	2,000.00	2,000.00	-	0.0%
602-49450-235 SEWER BACK-UPS, REPAIRS	-	4,070.00	1,160.00	7,850.00	10,915.00	-	5,300.00	5,300.00	-	0.0%
602-49450-300 PROFESSIONAL SERVICES	16,399.00	17,023.00	23,760.00	22,550.00	23,308.00	29,722.00	30,000.00	30,000.00	-	0.0%
602-49450-331 TRAVEL & TRAINING	-	-	-	621.00	56.00	-	1,000.00	1,000.00	-	0.0%
602-49450-530 CAP OUTLAY - IMPROVEME	-	-	-	-	-	-	468,550.00	1,655,000.00	1,186,450.00	0.0%
602-49450-550 CAPITAL OUTLAY VEHICLES	-	-	-	-	-	-	-	-	-	0.0%
602-49450-580 CAP OUTLAY - OTHER EQUIP	-	-	-	-	-	-	-	-	-	0.0%
TOTAL SEWER'S & DRAINS EXPENDITURES	66,522.00	76,463.00	87,435.00	62,504.00	103,569.00	115,518.00	594,400.00	1,782,800.00	1,188,400.00	199.9%
602-SEWER										
LIFT STATION EXPENDITURES										
602-49470-101 REGULAR SALARIES	6,274.00	11,185.00	7,862.00	964.00	-	-	1,000.00	-	(1,000.00)	-100.0%
602-49470-102 OVERTIME	5,012.00	-	-	41.00	-	-	-	-	-	0.0%
602-49470-107 STANDBY PAY	-	-	-	96.00	-	-	-	-	-	0.0%
602-49470-108 CALL OUT PAY	-	-	-	-	197.00	-	1,000.00	1,000.00	-	0.0%
602-49470-210 OPERATING SUPPLIES	578.00	12,242.00	2,815.00	816.00	620.00	-	4,200.00	4,200.00	-	0.0%
602-49470-221 MAINT. AND REPAIR SUPPLI	10,338.00	2,422.00	4,934.00	7,392.00	36,904.00	20,342.00	10,000.00	10,000.00	-	0.0%
602-49470-300 PROFESSIONAL SERVICES	1,663.00	3,960.00	-	8,243.00	13,095.00	788.00	2,000.00	2,000.00	-	0.0%
602-49470-321 TELEPHONE	-	377.00	2,161.00	2,067.00	2,039.00	2,209.00	2,050.00	2,300.00	250.00	12.2%
602-49470-380 UTILITIES	13,217.00	13,857.00	14,235.00	20,662.00	12,852.00	13,144.00	21,700.00	21,700.00	-	0.0%
602-49470-530 CAP OUTLAY - IMPROVEME	-	-	-	-	-	-	-	-	-	0.0%
602-49470-580 CAP OUTLAY - OTHER EQUIP	-	-	-	-	-	-	-	-	-	0.0%
TOTAL LIFT STATION EXPENDITURES	37,082.00	44,043.00	32,007.00	40,281.00	65,707.00	36,483.00	41,950.00	41,200.00	(750.00)	-1.8%
602-SEWER										
SEWAGE PLANT EXPENDITURES										
602-49480-101 REGULAR SALARIES	216,758.00	266,012.00	241,583.00	245,193.00	275,336.00	311,526.00	273,700.00	293,400.00	19,700.00	7.2%
602-49480-102 OVERTIME	34,095.00	33,011.00	5,202.00	6,407.00	3,063.00	3,197.00	5,850.00	5,850.00	-	0.0%
602-49480-103 PART TIME SALARIES	3,126.00	3,401.00	-	-	-	-	-	-	-	0.0%
602-49480-107 STANDBY PAY	-	-	-	1,376.00	28,583.00	16,374.00	30,750.00	34,150.00	3,400.00	11.1%
602-49480-108 CALL OUT PAY	-	-	-	-	868.00	102.00	500.00	500.00	-	0.0%
602-49480-120 Paid Administrative Leav	-	-	-	-	13,018.00	-	-	-	-	0.0%
602-49480-210 OPERATING SUPPLIES	5,939.00	8,347.00	12,107.00	22,385.00	15,494.00	11,091.00	17,000.00	17,000.00	-	0.0%
602-49480-212 GASOLINE & DIESEL FUEL	-	-	-	-	2,808.00	2,865.00	3,200.00	5,000.00	1,800.00	100.0%
602-49480-216 CHEMICALS	35,219.00	54,149.00	46,891.00	57,775.00	40,897.00	49,305.00	60,000.00	70,000.00	10,000.00	16.7%
602-49480-221 MAINT. AND REPAIR SUPPLI	5,000.00	9,903.00	23,662.00	11,326.00	17,804.00	4,295.00	20,000.00	20,000.00	-	0.0%
602-49480-222 VEHICLES - SUPPLIES	2,229.00	2,912.00	4,480.00	22,821.00	3,148.00	3,358.00	6,000.00	6,000.00	-	0.0%
602-49480-223 BUILDINGS MAINT. SUPPLIE	1,856.00	1,456.00	3,067.00	559.00	1,992.00	3,681.00	3,000.00	3,000.00	-	0.0%
602-49480-300 PROFESSIONAL SERVICES	3,375.00	2,791.00	33,113.00	-	716.00	-	5,000.00	5,000.00	-	0.0%
602-49480-331 TRAVEL & TRAINING	2,093.00	2,759.00	2,761.00	3,366.00	2,376.00	3,659.00	7,000.00	5,500.00	(1,500.00)	-21.4%
602-49480-333 FREIGHT	984.00	1,762.00	926.00	1,819.00	857.00	918.00	2,000.00	2,500.00	500.00	25.0%
602-49480-380 UTILITIES	83,605.00	86,468.00	102,766.00	112,593.00	96,089.00	108,070.00	121,400.00	135,100.00	13,700.00	11.3%
602-49480-498 SLUDGE ANALYSIS & DISPOS	25,578.00	27,082.00	31,643.00	28,723.00	29,226.00	30,036.00	35,000.00	45,000.00	10,000.00	28.6%
602-49480-520 CAPITAL OUTLAY - BUILDING	-	-	-	-	-	-	11,333,350.00	11,333,350.00	-	0.0%
602-49480-530 CAPITAL OUTLAY - IMPROVI	-	-	-	-	-	-	35,000.00	46,350.00	11,350.00	100.0%
602-49480-550 CAPITAL OUTLAY - VEHICLES	-	-	-	-	-	-	-	-	-	0.0%
602-49480-580 CAP OUTLAY - OTHER EQUIP	-	-	-	-	-	-	-	-	-	0.0%
TOTAL SEWAGE PLANT EXPENDITURES	419,857.00	500,053.00	508,201.00	514,343.00	532,275.00	548,477.00	11,958,750.00	12,027,700.00	68,950.00	0.6%

2023 PROPOSED BUDGET

602-SEWER

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
MISCELLANEOUS EXPENDITURES										
602-49490-111 OFFICE SALARIES	51,730.00	53,747.00	53,554.00	56,257.00	56,466.00	60,172.00	61,750.00	77,800.00	16,050.00	26.0%
602-49490-121 PERA	28,778.00	29,744.00	28,989.00	27,195.00	31,519.00	33,019.00	37,500.00	36,150.00	(1,350.00)	-3.6%
602-49490-122 SOCIAL SECURITY CONTRIBL	23,105.00	23,899.00	22,763.00	20,969.00	24,282.00	26,061.00	31,000.00	29,900.00	(1,100.00)	-3.5%
602-49490-125 MEDICARE CONTRIBUTIONS	5,404.00	5,589.00	5,324.00	4,904.00	5,679.00	6,095.00	7,250.00	7,000.00	(250.00)	-3.4%
602-49490-129 Pension Expense	19,653.00	18,783.00	(21,338.00)	667.00	2,484.00	(40,744.00)	18,800.00	18,800.00	-	0.0%
602-49490-131 HEALTH INSURANCE	166,298.00	100,731.00	114,401.00	131,458.00	135,687.00	109,210.00	135,400.00	128,700.00	(6,700.00)	-4.9%
602-49490-132 DENTAL INSURANCE	6,922.00	6,989.00	5,944.00	2,326.00	3,723.00	1,727.00	6,500.00	7,500.00	1,000.00	15.4%
602-49490-133 LIFE INSURANCE	1,349.00	1,317.00	1,534.00	1,557.00	1,645.00	1,563.00	2,200.00	2,550.00	350.00	15.9%
602-49490-134 HSA EMPLOYER CONTRIBUT	-	12,020.00	9,524.00	8,000.00	7,000.00	16,050.00	8,000.00	8,000.00	-	0.0%
602-49490-135 Other Employee Benefits	-	245.00	37,595.00	1,878.00	959.00	1,227.00	2,000.00	40,100.00	38,100.00	1905.0%
602-49490-136 OPEB - Health Insurance	-	-	(3,961.00)	(47,274.00)	61,634.00	27,776.00	10,000.00	10,000.00	-	0.0%
602-49490-151 WORKER'S COMP. INSURAN	11,377.00	14,036.00	18,831.00	17,084.00	17,974.00	15,661.00	17,400.00	17,400.00	-	0.0%
602-49490-161 RETIREE HEALTH INSURANC	-	-	-	2,272.00	15,943.00	-	-	13,250.00	13,250.00	0.0%
602-49490-162 RETIREE DENTAL INSURANC	-	-	-	(171.00)	939.00	102.00	1,000.00	1,000.00	-	0.0%
602-49490-201 OFFICE SUPPLIES AND EXPE	12,923.00	13,131.00	15,518.00	9,151.00	6,211.00	6,903.00	29,350.00	26,200.00	(3,150.00)	-10.7%
602-49490-202 POSTAGE	5,453.00	3,475.00	5,194.00	4,259.00	3,324.00	3,654.00	5,900.00	4,400.00	(1,500.00)	-25.4%
602-49490-300 PROFESSIONAL SERVICES	1,838.00	1,919.00	5,227.00	9,225.00	8,280.00	4,451.00	9,450.00	9,450.00	-	0.0%
602-49490-301 AUDIT	9,234.00	9,063.00	9,699.00	9,498.00	6,664.00	10,047.00	9,700.00	9,700.00	-	0.0%
602-49490-301 TELEPHONE	8,850.00	16,060.00	12,827.00	5,201.00	4,722.00	5,033.00	5,350.00	5,350.00	-	0.0%
602-49490-331 TRAVEL & TRAINING	597.00	85.00	122.00	85.00	-	23.00	1,000.00	1,000.00	-	0.0%
602-49490-361 GENERAL LIABILITY INSURAI	10,111.00	10,935.00	10,658.00	10,502.00	10,744.00	11,678.00	12,300.00	14,750.00	2,450.00	19.9%
602-49490-362 PROPERTY INSURANCE	7,223.00	4,627.00	7,645.00	8,091.00	9,948.00	10,192.00	10,750.00	18,050.00	7,300.00	67.9%
602-49490-404 EQUIP. MAINTENANCE CON	660.00	6,280.00	6,336.00	5,321.00	7,240.00	10,567.00	5,450.00	5,450.00	-	0.0%
602-49490-411 RENTALS - LEASES	1,162.00	985.00	972.00	309.00	276.00	289.00	900.00	900.00	-	0.0%
602-49490-420 DEPRECIATION EXPENSE	379,839.00	375,596.00	336,979.00	342,092.00	386,186.00	390,291.00	348,950.00	398,100.00	49,150.00	14.1%
602-49490-433 DUES AND SUBSCRIPTIONS	8,280.00	8,888.00	12,309.00	11,656.00	11,569.00	10,542.00	11,900.00	23,500.00	11,600.00	97.5%
602-49490-439 MISCELLANEOUS	11,573.00	13,951.00	18,048.00	18,214.00	19,412.00	24,319.00	19,250.00	42,900.00	23,650.00	122.9%
602-49490-447 LOSS ON DISPOSAL OF FIXEI	32,363.00	653.00	-	-	-	-	-	-	-	0.0%
602-49490-496 BAD DEBT EXPENSE	(4,480.00)	1,577.00	248.00	(2,739.00)	333.00	5,162.00	2,000.00	2,000.00	-	0.0%
602-49490-497 EXTRAORDINARY EXPENSES	-	-	-	-	200.00	-	-	-	-	0.0%
602-49490-499 TRANSFERS OUT	-	2,894.00	-	-	-	-	-	-	-	0.0%
602-49490-601 DEBT REDEMPTION - PRINC	-	-	-	-	-	-	96,400.00	628,950.00	532,550.00	552.4%
602-49490-611 DEBT REDEMPTION - INTERI	902.00	941.00	870.00	12,766.00	18,551.00	17,634.00	17,050.00	446,300.00	429,250.00	2517.6%
TOTAL MISCELLANEOUS EXPENDITURES	801,144.00	738,160.00	715,812.00	670,753.00	859,594.00	768,704.00	924,500.00	2,035,150.00	1,110,650.00	120.1%
TOTAL EXPENDITURES	1,324,605.00	1,358,719.00	1,343,455.00	1,287,881.00	1,561,145.00	1,469,182.00	13,519,600.00	15,886,850.00	2,367,250.00	17.5%
REVENUE OVER/(UNDER) EXPENDITURES	(102,267.00)	(185,928.00)	188,024.00	118,042.00	345,230.00	57,083.00	(135,350.00)	(1,094,250.00)	(958,900.00)	708.5%
REVENUE OVER/(UNDER) EXPENDITURES (After debt principal pmt and capital assets are excluded)	(102,267.00)	(185,928.00)	188,024.00	118,042.00	345,230.00	57,083.00	(3,950.00)	(418,950.00)	(415,000.00)	10506.3%
REVENUE OVER/(UNDER) EXPENDITURES (Excluding depreciation)	277,572.00	189,668.00	525,003.00	460,134.00	731,416.00	447,374.00	345,000.00	(20,850.00)	(365,850.00)	-106.0%

Key Highlights for the Sewer Fund

Revenues include a 3.0% rate increase for sewer rates

- Sewer's & Drains Department

- Operating Supplies
- Increase of \$3,750 for door replacement at City Garage

- Sewage Plant

- Operating Supplies - \$17,000
- \$10,000 - General Operating Supplies
- \$5,000 - Dehumidifier Replacement
- Chemicals - Increase is due to considerable increase in cost
- Sludge Analysis - Increase due to additional testing for Castle Danger and PFOS testing (this is not permanent - 2 years)
- Capital Outlay - Improvements
- \$11,333,350 - Construction - Phase I for the Sewage Plant
- Capital Outlay - Vehicles
- \$46,350 - Truck

- Miscellaneous

- Wages & Benefits
- Increase is due to the Utility Billing Specialist retiring in 2023, hiring and training an employee prior to retirement, severance for retiree and benefits costs due to retirement

2023 PROPOSED BUDGET

604-ELECTRIC

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
INTERGOVERNMENTAL REV										
604-33450 STATE CONTRIBUTION - GASB 68	1,648.00	120.00	2,174.00	690.00	816.00	557.00	-	-	-	0.0%
TOTAL INTERGOVERNMENTAL REV	1,648.00	120.00	2,174.00	690.00	816.00	557.00	-	-	-	0.0%
CHARGES FOR SERVICES										
604-34900 MISCELLANEOUS REVENUES	198,392.00	3,911.00	25,695.00	8,714.00	16,298.00	11,352.52	8,850.00	11,500.00	2,650.00	29.9%
TOTAL CHARGES FOR SERVICES	198,392.00	3,911.00	25,695.00	8,714.00	16,298.00	11,352.52	8,850.00	11,500.00	2,650.00	29.9%
OTHER REVENUE										
604-36210 INTEREST EARNINGS	38,678.00	57,427.00	79,956.00	110,933.00	90,568.00	21,895.51	30,000.00	30,000.00	-	0.0%
TOTAL OTHER REVENUE	38,678.00	57,427.00	79,956.00	110,933.00	90,568.00	21,895.51	30,000.00	30,000.00	-	0.0%
SALES REVENUE										
604-37410 SALES OF ELECTRICITY	3,790,145.00	3,974,552.00	4,059,365.00	4,079,336.00	3,829,381.00	4,289,505.38	4,059,400.00	4,059,400.00	-	0.0%
604-37420 C.I.P. REVENUE	49,785.00	64,610.00	71,647.00	66,389.00	62,276.00	70,233.03	67,100.00	67,100.00	-	0.0%
604-37460 PENALTIES	27,909.00	32,462.00	32,791.00	36,819.00	5,000.00	(14.23)	27,000.00	28,200.00	1,200.00	4.4%
604-37470 ELECTRIC SERVICES	27,149.00	13,630.00	8,194.00	1,554.00	10,880.00	1,783.21	1,600.00	10,650.00	9,050.00	565.6%
TOTAL SALES REVENUE	3,894,988.00	4,085,254.00	4,171,997.00	4,184,098.00	3,907,537.00	4,361,507.39	4,155,100.00	4,165,350.00	10,250.00	0.2%
OTHER FINANCING SOURCES										
604-39101 PROCEEDS FROM SALE OF F/A	-	-	11,358.00	-	1,200.00	-	-	-	-	0.0%
604-39102 INSURANCE PROCEEDS	-	72,433.00	-	7,877.00	6,556.00	-	-	-	-	0.0%
604-39203 TRANSFERS IN	-	-	-	-	-	-	68,000.00	-	(68,000.00)	-100.0%
604-39600 EXTRAORDINARY REVENUES	-	-	-	-	22,716.00	-	-	-	-	0.0%
TOTAL OTHER FINANCING SOURCES	-	72,433.00	11,358.00	7,877.00	30,472.00	-	68,000.00	-	(68,000.00)	-100.0%
TOTAL REVENUES	4,133,706.00	4,219,145.00	4,291,180.00	4,312,312.00	4,045,691.00	4,395,312.42	4,261,950.00	4,206,850.00	(55,100.00)	-1.3%

2023 PROPOSED BUDGET

604-ELECTRIC

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
PURCHASED POWER EXPENDITURES										
604-49560-250 PURCHASED POWER	2,080,406.00	2,026,760.00	2,047,202.00	2,095,327.00	1,990,522.00	2,430,501.56	2,193,900.00	2,237,800.00	43,900.00	2.0%
TOTAL PURCHASED POWER EXPENDITURES	2,080,406.00	2,026,760.00	2,047,202.00	2,095,327.00	1,990,522.00	2,430,501.56	2,193,900.00	2,237,800.00	43,900.00	2.0%
TRANSMISSION & DIST. EXPENDITURES										
604-49570-101 REGULAR SALARIES	267,479.00	277,283.00	304,417.00	346,453.00	306,287.00	355,839.29	512,650.00	353,400.00	(159,250.00)	-31.1%
604-49570-102 OVERTIME	24,340.00	25,194.00	225.00	716.00	2,066.00	4,166.86	2,000.00	2,000.00	-	0.0%
604-49570-103 PART TIME SALARIES	4,977.00	2,060.00	5,559.00	5,190.00	-	-	6,000.00	6,000.00	-	100.0%
604-49570-104 VEHICLE MAINTENANCE	98.00	-	-	-	-	(2,187.34)	-	-	-	0.0%
604-49570-107 STANDBY PAY	-	-	-	405.00	21,207.00	13,281.54	26,500.00	26,500.00	-	0.0%
604-49570-108 CALL OUT PAY	-	-	-	-	3,267.00	4,604.36	4,500.00	9,000.00	4,500.00	100.0%
604-49570-120 Paid Administrative Leav	-	-	-	-	13,402.00	-	-	-	-	0.0%
604-49570-210 OPERATING SUPPLIES	36,408.00	(5,201.00)	27,137.00	19,442.00	43,777.00	57,494.88	67,000.00	69,200.00	2,200.00	3.3%
604-49570-212 GASOLINE & DIESEL FUEL	-	-	-	-	4,570.00	7,245.91	7,200.00	11,250.00	4,050.00	100.0%
604-49570-221 MAINT. AND REPAIR SUPPLI	13,146.00	11,194.00	8,660.00	9,247.00	10,358.00	20,439.91	16,000.00	25,000.00	9,000.00	56.3%
604-49570-222 VEHICLES - SUPPLIES & MAI	10,670.00	7,771.00	11,141.00	9,137.00	4,281.00	1,696.94	9,900.00	9,900.00	-	0.0%
604-49570-223 BUILDINGS MAINT. SUPPLIE	1,250.00	2,558.00	2,358.00	386.00	6,952.00	477.84	1,700.00	5,450.00	3,750.00	220.6%
604-49570-229 METERS AND TRANSFORME	31,421.00	27,699.00	58,577.00	18,652.00	1,548.00	26,715.47	45,000.00	45,000.00	-	0.0%
604-49570-300 PROFESSIONAL SERVICES	21,600.00	21,600.00	21,600.00	1,800.00	35,675.00	-	41,200.00	20,000.00	(21,200.00)	-51.5%
604-49570-331 TRAVEL & TRAINING	7,974.00	9,133.00	7,387.00	6,499.00	4,892.00	2,599.00	7,950.00	7,950.00	-	0.0%
604-49570-520 CAPITAL OUTLAY - BUILDING	-	-	-	-	-	-	-	-	-	0.0%
604-49570-530 CAP OUTLAY - IMPROVEME	5,156.00	-	50,577.00	-	-	-	-	-	-	0.0%
604-49570-550 CAP OUTLAY - VEHICLES	-	-	-	-	-	-	232,000.00	301,450.00	69,450.00	29.9%
604-49570-580 CAP OUTLAY - OTHER EQUIP	3,033.00	-	-	-	-	-	-	-	-	0.0%
TOTAL TRANSMISSION & DIST. EXPENDITURE	427,552.00	379,291.00	497,638.00	417,927.00	458,282.00	492,374.66	979,600.00	892,100.00	(87,500.00)	-8.9%
STREET LIGHTING EXPENDITURES										
604-49571-101 REGULAR SALARIES	875.00	543.00	754.00	1,127.00	613.00	142.76	-	-	-	0.0%
604-49571-210 OPERATING SUPPLIES	3,230.00	6,746.00	10,096.00	9,628.00	11,895.00	-	7,600.00	7,100.00	(500.00)	-6.6%
604-49571-380 UTILITIES	600.00	881.00	950.00	1,300.00	1,200.00	1,200.00	1,400.00	1,500.00	100.00	7.1%
604-49571-381 UTILITIES - STOP LIGHTS	1,818.00	1,834.00	1,769.00	2,667.00	2,424.00	2,740.04	2,850.00	3,000.00	150.00	5.3%
604-49571-530 CAP OUTLAY - IMPROVEME	-	-	-	-	-	-	225,200.00	103,000.00	(122,200.00)	-54.3%
TOTAL STREET LIGHTING EXPENDITURES	6,523.00	10,004.00	13,569.00	14,722.00	16,132.00	4,082.80	237,050.00	114,600.00	(122,450.00)	-51.7%

2023 PROPOSED BUDGET

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
136,850.00										
MISCELLANEOUS EXPENDITURES										
604-49590-111 OFFICE SALARIES	48,145.00	49,397.00	50,874.00	52,558.00	44,738.00	57,102.85	59,550.00	59,600.00	50.00	0.1%
604-49590-116 METER READING SALARIES	7,209.00	5,282.00	1,664.00	417.00	143.00	285.52	-	-	-	0.0%
604-49590-120 Paid Administrative Leav	-	-	-	-	9,674.00	-	-	-	-	0.0%
604-49590-121 PERA	24,623.00	25,845.00	25,813.00	27,553.00	28,848.00	30,500.13	45,400.00	33,800.00	(11,600.00)	-25.6%
604-49590-122 SOCIAL SECURITY CONTRIB	19,993.00	20,881.00	20,811.00	21,700.00	22,379.00	24,287.69	37,550.00	28,300.00	(9,250.00)	-24.6%
604-49590-125 MEDICARE CONTRIBUTIONS	4,676.00	4,884.00	4,867.00	5,075.00	5,234.00	5,680.26	7,950.00	6,650.00	(1,300.00)	-16.4%
604-49590-129 Pension Expense	63,638.00	20,932.00	(11,143.00)	42,590.00	(31,166.00)	(34,729.00)	20,900.00	20,900.00	-	0.0%
604-49590-131 HEALTH INSURANCE	107,321.00	86,585.00	88,616.00	110,530.00	123,927.00	111,975.42	176,300.00	145,450.00	(30,850.00)	-17.5%
604-49590-132 DENTAL INSURANCE	1,367.00	3,598.00	3,999.00	2,873.00	1,881.00	2,053.22	7,000.00	5,500.00	(1,500.00)	-21.4%
604-49590-133 LIFE INSURANCE	1,268.00	1,626.00	1,642.00	1,556.00	1,872.00	1,781.60	2,250.00	2,000.00	(250.00)	-11.1%
604-49590-134 HSA EMPLOYER CONTRIBUT	-	2,886.00	3,119.00	3,985.00	-	-	-	-	-	0.0%
604-49590-135 Other Employee Benefits	-	1,223.00	2,658.00	2,817.00	1,482.00	2,673.70	1,500.00	1,500.00	-	0.0%
604-49590-136 OPEB - HEALTH INSURANCE	-	-	59,103.00	21,140.00	(24,653.00)	29,666.06	21,400.00	30,000.00	8,600.00	40.2%
604-49590-141 UNEMPLOYMENT COMPEN!	-	-	-	-	112.00	-	-	-	-	0.0%
604-49590-151 WORKER'S COMP. INSURAN	7,252.00	10,301.00	16,512.00	10,028.00	10,888.00	11,255.90	12,500.00	13,850.00	1,350.00	10.8%
604-49590-161 RETIREE HEALTH INSURANC	-	-	-	-	-	-	-	26,450.00	26,450.00	100.0%
604-49590-201 OFFICE SUPPLIES AND EXPE	18,634.00	17,224.00	23,722.00	17,987.00	16,798.00	17,170.77	60,150.00	61,350.00	1,200.00	2.0%
604-49590-202 POSTAGE	5,786.00	4,869.00	7,626.00	7,047.00	8,742.00	8,676.81	13,850.00	13,850.00	-	0.0%
604-49590-300 PROFESSIONAL SERVICES	13,996.00	12,547.00	5,441.00	34,290.00	28,178.00	31,924.56	25,000.00	36,350.00	11,350.00	45.4%
604-49590-301 AUDIT	5,814.00	8,336.00	9,492.00	16,407.00	17,493.00	23,210.38	16,750.00	18,500.00	1,750.00	10.4%
604-49590-312 BOND ISSUANCE EXPENSE	-	-	2,386.00	-	-	-	-	-	-	0.0%
604-49590-321 TELEPHONE	7,707.00	13,553.00	14,206.00	4,865.00	5,330.00	5,580.78	5,650.00	5,650.00	-	0.0%
604-49590-331 TRAVEL & TRAINING	1,559.00	741.00	164.00	156.00	-	663.00	1,000.00	4,500.00	3,500.00	350.0%
604-49590-361 GENERAL LIABILITY INSURAN	5,897.00	6,322.00	7,902.00	8,990.00	11,721.00	12,360.40	13,000.00	13,950.00	950.00	7.3%
604-49590-362 PROPERTY INSURANCE	1,205.00	285.00	445.00	472.00	522.00	249.00	550.00	200.00	(350.00)	-63.6%
604-49590-380 UTILITIES	6,143.00	-	-	-	-	8,586.83	16,700.00	17,050.00	350.00	100.0%
604-49590-404 EQUIP. MAINTENANCE CON	721.00	9,029.00	10,393.00	13,350.00	18,820.00	24,948.89	14,750.00	15,050.00	300.00	2.0%
604-49590-411 RENTALS - LEASES	2,563.00	2,922.00	3,051.00	2,256.00	2,299.00	2,286.12	3,400.00	3,500.00	100.00	2.9%
604-49590-420 DEPRECIATION EXPENSE	140,684.00	121,965.00	155,810.00	157,131.00	153,992.00	149,595.86	158,750.00	158,750.00	-	0.0%
604-49590-433 DUES AND SUBSCRIPTIONS	8,227.00	8,627.00	9,758.00	17,230.00	19,783.00	19,402.31	17,600.00	47,650.00	30,050.00	170.7%
604-49590-439 MISCELLANEOUS	25,423.00	25,221.00	30,464.00	31,910.00	35,985.00	42,751.16	35,950.00	54,700.00	18,750.00	52.2%
604-49590-446 CONSERVATION IMPROVEM	52,556.00	39,126.00	38,515.00	39,814.00	52,468.00	42,998.53	67,100.00	67,100.00	-	0.0%
604-49590-447 LOSS ON DISPOSAL OF FIXE!	124,781.00	(7,080.00)	-	-	-	21,614.30	-	-	-	0.0%
604-49590-496 BAD DEBT EXPENSE	(10,546.00)	2,014.00	1,562.00	(16,342.00)	38.00	-	-	-	-	0.0%
604-49590-497 EXTRAORDINARY EXPENSES	-	41,833.00	-	-	2,232.00	37.25	-	-	-	0.0%
604-49590-499 TRANSFERS OUT	189,185.00	336,362.00	356,033.00	363,470.00	497,450.00	490,975.00	515,850.00	475,200.00	(40,650.00)	-7.9%
604-49590-601 DEBT REDEMPTION - PRINC	-	-	-	-	-	-	5,000.00	5,000.00	-	0.0%
604-49590-611 DEBT REDEMPTION - INTEREST	-	-	633.00	1,403.00	1,263.00	1,112.64	1,200.00	900.00	(300.00)	-25.0%
604-49590-614 INTEREST EXPENSE	47.00	77.00	250.00	622.00	418.00	29.54	300.00	300.00	-	0.0%
604-49590-615 AMORTIZATION EXPENSE	-	-	-	(257.00)	(257.00)	(256.51)	-	-	-	0.0%
TOTAL MISCELLANEOUS EXPENDITURES	885,874.00	877,413.00	946,388.00	1,003,623.00	1,068,634.00	1,146,450.97	1,364,850.00	1,373,550.00	8,700.00	0.6%
TOTAL EXPENDITURES	3,400,355.00	3,293,468.00	3,504,797.00	3,531,599.00	3,533,570.00	4,073,409.99	4,775,400.00	4,618,050.00	(157,350.00)	-3.3%
REVENUE OVER/(UNDER) EXPENDITURES	733,351.00	925,677.00	786,383.00	780,713.00	512,121.00	321,902.43	(513,450.00)	(411,200.00)	102,250.00	-19.9%
REVENUE OVER/(UNDER) EXPENDITURES (After debt principal pmt and capital assets are excluded)	741,540.00	925,677.00	836,960.00	780,713.00	512,121.00	321,902.43	(51,250.00)	(1,750.00)	49,500.00	-96.6%
REVENUE OVER/(UNDER) EXPENDITURES (Excluding depreciation)	882,224.00	1,047,642.00	992,770.00	937,844.00	666,113.00	471,498.29	107,500.00	157,000.00	49,500.00	46.0%

Key Highlights for the Electric Fund

Request to hire an apprentice line worker, opportunity to train an employee ready to fill Journeyman position upon retirement of employees in future.
 - Total Increase for new position is approximately \$49,000 (assuming a family health insurance plan). This position anticipated start date in 2023 is July 2023

Expenditures

Transmission & Distribution Department

- Capital Outlay - Vehicles
- Bucket Truck - \$202,950
- Crew Truck - \$52,150
- Truck - \$45,350

Street Lighting

- Capital Outlay - Improvement - \$103,000
- \$103,000 - New poles and lights to follow City road improvement project

2023 PROPOSED BUDGET

605-GAS REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
INTERGOVERNMENTAL REV										
605-33450 STATE CONTRIBUTION - GASB 66	1,507.00	107.00	1,906.00	576.00	676.00	456.00	-	-	-	0.0%
TOTAL INTERGOVERNMENTAL REV	1,507.00	107.00	1,906.00	576.00	676.00	456.00	-	-	-	0.0%
CHARGES FOR SERVICES										
605-34900 MISCELLANEOUS REVENUES	14,299.00	10,616.00	9,084.00	8,764.00	3,939.00	1,801.00	8,900.00	2,000.00	(6,900.00)	-77.5%
TOTAL CHARGES FOR SERVICES	14,299.00	10,616.00	9,084.00	8,764.00	3,939.00	1,801.00	8,900.00	2,000.00	(6,900.00)	-77.5%
OTHER REVENUE										
605-36210 INTEREST EARNINGS	19,267.00	22,949.00	27,399.00	56,999.00	29,393.00	4,224.00	19,000.00	10,000.00	(9,000.00)	-47.4%
TOTAL OTHER REVENUE	19,267.00	22,949.00	27,399.00	56,999.00	29,393.00	4,224.00	19,000.00	10,000.00	(9,000.00)	-47.4%
SALES REVENUE										
605-37510 GAS SALES	2,238,449.00	2,507,060.00	2,800,048.00	2,678,978.00	2,286,239.00	3,432,812.00	2,829,900.00	3,036,500.00	206,600.00	7.3%
605-37560 PENALTIES	10,958.00	14,624.00	16,275.00	12,524.00	3,997.00	-	10,000.00	12,650.00	2,650.00	26.5%
605-37570 GAS SERVICES	3,484.00	1,981.00	1,975.00	1,889.00	2,233.00	3,917.00	1,950.00	2,650.00	700.00	35.9%
TOTAL SALES REVENUE	2,252,891.00	2,523,665.00	2,818,298.00	2,693,391.00	2,292,469.00	3,436,729.00	2,841,850.00	3,051,800.00	209,950.00	7.4%
OTHER FINANCING SOURCES										
605-39101 PROCEEDS FROM SALE OF F/A	-	3,967.00	-	-	-	4,578.00	-	-	-	0.0%
605-39600 EXTRAORDINARY REVENUES	-	-	-	-	22,484.00	-	-	-	-	0.0%
TOTAL OTHER FINANCING SOURCES	-	3,967.00	-	-	22,484.00	4,578.00	-	-	-	0.0%
TOTAL REVENUES	2,287,964.00	2,561,304.00	2,856,687.00	2,759,730.00	2,348,961.00	3,447,788.00	2,869,750.00	3,063,800.00	194,050.00	6.8%

2023 PROPOSED BUDGET

605-GAS	2016	2017	2018	2019	2020	2021	2022	2023	\$\$	%
GAS EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	PROPOSED BUDGET	INCREASE/ (DECREASE)	INCREASE/ (DECREASE)
PURCHASE GAS FOR RESALE										
605-49600-251 PURCHASE GAS FOR RESALE	1,665,888.00	1,880,238.00	1,983,655.00	1,818,941.00	1,531,524.00	2,983,540.00	2,023,350.00	2,063,850.00	40,500.00	2.0%
TOTAL PURCHASE GAS FOR RESALE	1,665,888.00	1,880,238.00	1,983,655.00	1,818,941.00	1,531,524.00	2,983,540.00	2,023,350.00	2,063,850.00	40,500.00	2.0%
605-GAS										
DISTRIBUTION & MAINT. EXPENDITURES										
605-49610-101 REGULAR SALARIES	187,305.00	186,943.00	224,665.00	233,488.00	205,117.00	231,629.00	242,250.00	226,400.00	(15,850.00)	-6.5%
605-49610-102 OVERTIME	30,435.00	27,128.00	360.00	424.00	41.00	787.00	1,000.00	1,000.00	-	0.0%
605-49610-103 PART TIME SALARIES	5,152.00	6,477.00	3,683.00	5,788.00	-	-	6,500.00	6,500.00	-	0.0%
605-49610-107 STANDY PAY	-	-	-	225.00	-	-	48,750.00	16,900.00	(31,850.00)	-65.3%
605-49610-108 CALL OUT PAY	-	-	-	-	1,451.00	402.00	1,450.00	1,500.00	50.00	3.4%
605-49610-120 Paid Administrative Leav	-	-	-	-	12,546.00	-	-	-	-	0.0%
605-49610-210 OPERATING SUPPLIES	15,256.00	19,920.00	25,813.00	37,166.00	43,873.00	22,922.00	29,700.00	31,900.00	2,200.00	7.4%
605-49610-212 GASOLINE & DEISAL FUEL	-	-	-	-	2,088.00	3,192.00	3,000.00	5,100.00	2,100.00	70.0%
605-49610-221 MAINT. AND REPAIR SUPPLI	2,430.00	2,466.00	2,741.00	6,415.00	3,546.00	1,717.00	3,600.00	3,300.00	(300.00)	-8.3%
605-49610-222 VEHICLES - SUPPLIES	4,158.00	6,160.00	6,024.00	5,352.00	2,768.00	145.00	5,550.00	5,550.00	-	0.0%
605-49610-223 BUILDINGS MAINT. SUPPLIE	1,186.00	3,100.00	2,992.00	752.00	2,230.00	1,085.00	2,050.00	5,900.00	3,850.00	187.8%
605-49610-229 METERS AND TRANSFORME	44,385.00	38,518.00	51,862.00	11,609.00	17,788.00	7,837.00	20,000.00	20,000.00	-	0.0%
605-49610-300 PROFESSIONAL SERVICES	13,269.00	10,529.00	10,200.00	1,482.00	-	-	9,050.00	9,050.00	-	0.0%
605-49610-331 TRAVEL & TRAINING	2,068.00	5,470.00	3,120.00	2,034.00	1,183.00	-	3,250.00	3,250.00	-	0.0%
605-49610-520 CAPITAL OUTLAY - BUILDING	75.00	-	-	-	-	-	-	-	-	0.0%
605-49610-530 CAPITAL OUTLAY - IMPROVI	3,435.00	-	-	-	-	-	-	103,000.00	103,000.00	0.0%
605-49610-550 CAPITAL OUTLAY - VEHICLE	-	-	-	-	-	-	35,000.00	46,350.00	11,350.00	100.0%
605-49610-580 CAP OUTLAY - OTHER EQUIP	3,033.00	-	-	-	-	-	33,800.00	-	(33,800.00)	-100.0%
TOTAL DISTRIBUTION & MAINT. EXPENDIT	312,187.00	306,711.00	331,460.00	304,735.00	307,401.00	278,794.00	444,950.00	485,700.00	40,750.00	9.2%
605-GAS										
MISCELLANEOUS EXPENDITURES										
605-49620-111 OFFICE SALARIES	79,759.00	84,323.00	85,306.00	87,641.00	92,461.00	99,429.00	99,600.00	100,500.00	900.00	0.9%
605-49620-116 METER READING SALARIES	7,764.00	4,445.00	2,494.00	417.00	143.00	-	-	-	-	0.0%
605-49620-121 PERA	22,512.00	23,059.00	22,624.00	22,986.00	23,877.00	24,999.00	29,500.00	26,000.00	(3,500.00)	-11.9%
605-49620-122 SOCIAL SECURITY CONTRIBL	17,944.00	18,444.00	17,661.00	17,811.00	18,135.00	19,356.00	24,400.00	21,900.00	(2,500.00)	-10.2%
605-49620-125 MEDICARE CONTRIBUTIONS	4,197.00	4,314.00	4,130.00	4,166.00	4,241.00	4,527.00	6,000.00	5,150.00	(850.00)	-14.2%
605-49620-129 Pension Expense	25,553.00	12,130.00	(14,756.00)	22,694.00	(28,068.00)	(30,992.00)	26,100.00	26,100.00	-	0.0%
605-49620-131 HEALTH INSURANCE	83,506.00	71,167.00	75,885.00	94,873.00	99,364.00	85,080.00	100,750.00	105,800.00	5,050.00	5.0%
605-49620-132 DENTAL INSURANCE	9,020.00	6,392.00	3,858.00	4,063.00	5,242.00	10,317.00	4,000.00	4,000.00	-	0.0%
605-49620-133 LIFE INSURANCE	1,312.00	1,655.00	1,462.00	1,413.00	1,889.00	1,752.00	1,600.00	1,600.00	-	0.0%
605-49620-134 HSA EMPLOYER CONTRIBUT	-	6,066.00	4,065.00	14.00	-	-	-	-	-	0.0%
605-49620-135 Other Employee Benefits	-	357.00	1,514.00	1,627.00	1,814.00	949.00	1,650.00	1,650.00	-	0.0%
605-49620-136 OPEB - HEALTH INSURANCE	-	-	18,429.00	(6,181.00)	(12,645.00)	19,186.00	18,650.00	19,600.00	950.00	5.1%
605-49620-151 WORKER'S COMP. INSURAN	7,125.00	9,598.00	13,911.00	16,470.00	16,952.00	15,445.00	17,150.00	18,100.00	950.00	5.5%
604-49620-162 RETIREE DENTAL INSURANC	-	-	(215.00)	101.00	(650.00)	1,000.00	500.00	500.00	(500.00)	-50.0%
605-49620-201 OFFICE SUPPLIES AND EXPE	10,324.00	8,579.00	9,435.00	6,395.00	6,624.00	5,075.00	21,200.00	19,650.00	(1,550.00)	-7.3%
605-49620-202 POSTAGE	3,150.00	2,209.00	3,235.00	2,679.00	2,839.00	2,733.00	4,400.00	2,900.00	(1,500.00)	-34.1%
605-49620-300 PROFESSIONAL SERVICES	583.00	2,357.00	4,225.00	11,955.00	12,306.00	13,398.00	12,200.00	12,200.00	-	0.0%
605-49620-301 AUDIT	2,736.00	3,370.00	3,574.00	5,983.00	5,724.00	7,224.00	6,150.00	6,150.00	-	0.0%
605-49620-321 TELEPHONE	6,276.00	7,779.00	6,868.00	2,887.00	2,888.00	3,446.00	3,100.00	3,450.00	350.00	11.3%
605-49620-331 TRAVEL & TRAINING	2,448.00	1,249.00	1,956.00	4,795.00	226.00	420.00	4,500.00	5,800.00	1,300.00	28.9%
605-49620-361 GENERAL LIABILITY INSURAI	4,324.00	2,951.00	3,895.00	3,970.00	4,376.00	4,570.00	4,800.00	5,000.00	200.00	4.2%
605-49620-362 PROPERTY INSURANCE	2,194.00	-	-	-	-	-	-	-	-	0.0%
605-49620-380 UTILITIES	12,799.00	14,358.00	15,531.00	17,094.00	14,082.00	8,241.00	17,950.00	11,600.00	(6,350.00)	-35.4%
605-49620-404 EQUIP. MAINTENANCE CON	392.00	3,967.00	3,970.00	4,514.00	6,259.00	7,947.00	6,350.00	6,350.00	-	0.0%
605-49620-411 RENTALS - LEASES	710.00	665.00	604.00	221.00	217.00	208.00	700.00	700.00	-	0.0%
605-49620-420 DEPRECIATION EXPENSE	67,693.00	70,155.00	64,647.00	50,363.00	52,476.00	48,890.00	50,900.00	49,400.00	(1,500.00)	-2.9%
605-49620-433 DUES AND SUBSCRIPTIONS	13,862.00	15,427.00	15,531.00	22,181.00	25,715.00	22,527.00	22,650.00	28,700.00	6,050.00	26.7%
605-49620-439 MISCELLANEOUS	14,833.00	13,411.00	19,174.00	15,333.00	18,167.00	18,985.00	17,400.00	21,750.00	4,350.00	25.0%
605-49620-447 LOSS ON DISPOSAL OF FIXE	46,032.00	-	-	-	-	-	-	-	-	0.0%
605-49620-496 BAD DEBT EXPENSE	(9,028.00)	985.00	(332.00)	(10,043.00)	(806.00)	6,502.00	-	-	-	0.0%
605-49620-497 EXTRAORDINARY EXPENSES	-	-	-	-	1,945.00	57.00	-	-	-	0.0%
605-49620-614 INTEREST EXPENSE	53.00	88.00	246.00	547.00	339.00	31.00	600.00	600.00	-	0.0%
605-49620-720 TRANSFERS OUT	98,724.00	93,868.00	77,465.00	82,740.00	183,690.00	240,493.00	198,850.00	157,800.00	(41,050.00)	-20.6%
TOTAL MISCELLANEOUS EXPENDITURES	536,797.00	483,368.00	466,607.00	489,393.00	560,573.00	640,145.00	702,150.00	662,950.00	(39,200.00)	-5.6%
TOTAL EXPENDITURES	2,514,872.00	2,670,317.00	2,781,722.00	2,613,069.00	2,399,498.00	3,902,479.00	3,170,450.00	3,212,500.00	42,050.00	1.3%
REVENUE OVER/(UNDER) EXPENDITURES	(226,908.00)	(109,013.00)	74,965.00	146,661.00	(50,537.00)	(454,691.00)	(300,700.00)	(148,700.00)	152,000.00	-50.5%
REVENUE OVER/(UNDER) EXPENDITURES (After debt principal pmt and capital assets are excluded)	(220,365.00)	(109,013.00)	74,965.00	146,661.00	(50,537.00)	(454,691.00)	(231,900.00)	650.00	232,550.00	-100.3%
REVENUE OVER/(UNDER) EXPENDITURES (Excluding depreciation)	(152,672.00)	(38,858.00)	139,612.00	197,024.00	1,939.00	(405,801.00)	(181,000.00)	50,050.00	231,050.00	-127.7%

Key Highlights for the Gas Fund
 Distribution & Maintenance Department
 - Operating Supplies
 - Increase of \$3,350 for meter reading software upgrade
 - GIS Locator - \$11,000 - being split between all utilities

2023 PROPOSED BUDGET

609-LIQUOR LIQUOR	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
INTERGOVERNMENTAL REV										
609-33450 STATE CONTRIBUTION - GASB 66	868.00	71.00	1,340.00	407.00	478.00	321.00	-	-	-	0.0%
TOTAL INTERGOVERNMENTAL REV	868.00	71.00	1,340.00	407.00	478.00	321.00	-	-	-	0.0%
CHARGES FOR SERVICES										
609-34900 MISCELLANEOUS REVENUES	4,644.00	49.00	377.00	114.00	255.00	1,287.00	-	2,650,000.00	2,650,000.00	100.0%
609-34950 GIFT CARD REVENUES	-	-	60.00	-	-	-	100.00	-	(100.00)	-100.0%
TOTAL CHARGES FOR SERVICES	4,644.00	49.00	437.00	114.00	255.00	1,287.00	100.00	2,650,000.00	2,649,900.00	#####
OTHER REVENUE										
609-36210 INTEREST EARNINGS	1,758.00	4,320.00	7,093.00	14,417.00	12,448.00	2,276.00	4,320.00	1,000.00	(3,320.00)	-76.9%
609-36230 CONTRIBUTIONS	2,864.00	3,425.00	-	-	5.00	100.00	-	-	-	0.0%
TOTAL OTHER REVENUE	4,622.00	7,745.00	7,093.00	14,417.00	12,453.00	2,376.00	4,320.00	1,000.00	(3,320.00)	-76.9%
SALES REVENUE										
609-37811 LIQUOR SALES	735,073.00	770,874.00	805,864.00	871,055.00	901,823.00	1,007,998.00	910,850.00	938,200.00	27,350.00	3.0%
609-37812 BEER SALES	1,133,855.00	1,187,286.00	1,228,044.00	1,292,863.00	1,415,607.00	1,529,746.00	1,429,800.00	1,472,700.00	42,900.00	3.0%
609-37813 WINE SALES	350,695.00	373,297.00	400,518.00	417,031.00	420,333.00	449,819.00	424,550.00	437,300.00	12,750.00	3.0%
609-37814 MIX	25,509.00	27,811.00	30,169.00	34,546.00	31,086.00	40,280.00	31,400.00	32,350.00	950.00	3.0%
609-37815 OTHER MERCHANDISE	29,276.00	28,287.00	35,535.00	39,603.00	40,370.00	56,294.00	40,800.00	42,050.00	1,250.00	3.1%
609-37840 CASH OVER	413.00	205.00	663.00	611.00	905.00	480.00	650.00	700.00	50.00	7.7%
TOTAL SALES REVENUE	2,274,821.00	2,387,760.00	2,500,793.00	2,655,709.00	2,810,124.00	3,084,617.00	2,838,050.00	2,923,300.00	85,250.00	3.0%
#VALUE!		5%	5%	6%	6%	10%				
OTHER FINANCING SOURCES										
609-39600 EXTRAORDINARY REVENUES	-	-	-	-	6,528.00	-	-	-	-	0.0%
TOTAL OTHER REVENUE	-	-	-	-	6,528.00	-	-	-	-	0.0%
TOTAL REVENUES	2,284,955.00	2,395,625.00	2,509,663.00	2,670,647.00	2,829,838.00	3,088,601.00	2,842,470.00	5,574,300.00	2,731,830.00	96.1%

2023 PROPOSED BUDGET

609-LIQUOR LIQUOR EXPENDITURES

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
609-49750-101 REGULAR SALARIES	172,889.00	206,062.00	212,414.00	220,094.00	225,632.00	242,979.00	247,200.00	281,700.00	34,500.00	14.0%
609-49750-102 OVERTIME	5,388.00	1,925.00	4,366.00	4,837.00	4,861.00	4,383.00	5,000.00	5,000.00	-	0.0%
609-49750-103 PART TIME SALARIES	18,692.00	12,486.00	18,018.00	13,168.00	36,267.00	34,584.00	35,000.00	35,000.00	-	0.0%
609-49750-106 MAINTENANCE SALARIES	-	567.00	-	-	4,986.00	-	-	-	-	0.0%
609-49750-120 Paid Administrative Leav	-	-	-	-	16,907.00	17,579.00	18,950.00	21,550.00	2,600.00	13.7%
609-49750-121 PERA	12,965.00	15,267.00	15,915.00	16,261.00	15,389.00	16,041.00	15,650.00	19,950.00	4,300.00	27.5%
609-49750-122 SOCIAL SECURITY CONTRIBU	11,492.00	12,922.00	13,736.00	13,449.00	3,599.00	3,751.00	3,700.00	4,700.00	1,000.00	27.0%
609-49750-125 MEDICARE CONTRIBUTIONS	2,688.00	3,022.00	3,213.00	3,146.00	17,109.00	(19,677.00)	10,000.00	10,000.00	-	0.0%
609-49750-129 Pension Expense	(3,475.00)	31,383.00	1,336.00	17,109.00	59,635.00	52,532.00	60,350.00	89,800.00	29,450.00	48.8%
609-49750-131 HEALTH INSURANCE	42,723.00	43,957.00	48,144.00	57,081.00	2,181.00	2,638.00	3,000.00	4,000.00	1,000.00	33.3%
609-49750-132 DENTAL INSURANCE	3,306.00	1,782.00	2,954.00	1,858.00	1,045.00	969.00	1,050.00	1,400.00	350.00	33.3%
609-49750-133 LIFE INSURANCE	592.00	898.00	909.00	924.00	179.00	264.00	250.00	37,100.00	36,850.00	14740.0%
609-49750-135 Other Employee Benefits	-	53.00	230.00	202.00	-	-	-	-	-	0.0%
60-49750-136 OPEB - HEALTH INSURANCE	-	-	53,617.00	(2,867.00)	(5,848.00)	12,505.00	-	-	-	0.0%
609-49750-141 UNEMPLOYMENT COMPEN	17,346.00	-	-	-	-	-	-	-	-	-
609-49750-151 WORKER'S COMP. INSURAA	5,353.00	7,424.00	11,041.00	8,958.00	9,505.00	8,772.00	9,750.00	8,500.00	(1,250.00)	-12.8%
609-49750-162 RETIREE DENTAL INSURANC	-	-	-	(3.00)	(98.00)	(192.00)	-	-	-	0.0%
609-49750-201 OFFICE SUPPLIES AND EXPE	2,265.00	1,865.00	2,363.00	1,105.00	1,364.00	810.00	7,000.00	8,900.00	1,900.00	27.1%
609-49750-202 POSTAGE	-	-	-	-	87.00	96.00	-	-	-	0.0%
609-49750-210 OPERATING SUPPLIES	13,168.00	10,991.00	7,228.00	8,661.00	8,577.00	7,804.00	10,250.00	10,250.00	-	0.0%
609-49750-221 MAINT. AND REPAIR SUPPLI	1,793.00	835.00	327.00	180.00	21.00	412.00	2,000.00	2,050.00	50.00	2.5%
609-49750-223 BUILDINGS MAINT. SUPPLIE	369.00	2,721.00	9,187.00	2,689.00	1,709.00	537.00	13,150.00	13,150.00	-	0.0%
609-49750-261 PURCHASES - LIQUOR	550,450.00	587,055.00	576,208.00	640,899.00	651,031.00	741,523.00	664,100.00	756,400.00	92,300.00	13.9%
609-49750-262 PURCHASES - BEER	829,146.00	863,986.00	907,842.00	940,860.00	1,056,785.00	1,129,823.00	1,077,950.00	1,152,450.00	74,500.00	6.9%
609-49750-263 PURCHASES - WINE	213,980.00	229,982.00	240,677.00	264,749.00	272,469.00	286,223.00	277,950.00	291,950.00	14,000.00	5.0%
609-49750-264 PURCHASES - MIX	16,262.00	19,662.00	24,658.00	24,865.00	23,866.00	30,533.00	24,350.00	31,150.00	6,800.00	27.9%
609-49750-269 PURCHASES - MERCHANDIS	15,545.00	18,274.00	23,307.00	28,511.00	33,624.00	45,337.00	34,300.00	46,250.00	11,950.00	34.8%
609-49750-300 PROFESSIONAL SERVICES	1,943.00	18,743.00	486.00	1,023.00	202.00	4,643.00	1,050.00	4,750.00	3,700.00	352.4%
609-49750-301 AUDIT	342.00	900.00	1,103.00	2,062.00	1,872.00	2,915.00	1,950.00	3,000.00	1,050.00	53.8%
609-49750-321 TELEPHONE	1,210.00	2,041.00	2,819.00	1,599.00	1,629.00	1,655.00	2,650.00	22,650.00	20,800.00	1124.3%
609-49750-331 TRAVEL & TRAINING	437.00	886.00	744.00	934.00	-	1,077.00	2,000.00	2,000.00	-	0.0%
609-49750-333 FREIGHT	19,166.00	20,953.00	21,808.00	22,907.00	23,007.00	23,791.00	23,500.00	24,300.00	800.00	3.4%
609-49750-349 NOTICES & ADS	-	51.00	428.00	194.00	418.00	-	200.00	500.00	300.00	150.0%
609-49750-361 GENERAL LIABILITY INSURAI	6,214.00	3,125.00	4,172.00	4,223.00	4,460.00	4,957.00	4,700.00	6,500.00	1,800.00	38.3%
609-49750-362 PROPERTY INSURANCE	706.00	371.00	747.00	791.00	874.00	892.00	950.00	4,000.00	3,050.00	321.1%
609-49750-380 UTILITIES	11,118.00	11,596.00	12,556.00	14,398.00	13,107.00	15,715.00	15,150.00	16,550.00	1,400.00	9.2%
609-49750-404 EQUIP. MAINTENANCE CON	-	767.00	1,085.00	2,509.00	1,580.00	2,149.00	2,600.00	2,600.00	-	0.0%
609-49750-420 DEPRECIATION EXPENSE	6,361.00	7,513.00	7,513.00	7,513.00	7,513.00	7,513.00	7,600.00	7,600.00	-	0.0%
609-49750-431 CASH SHORT	324.00	137.00	304.00	382.00	376.00	8.00	400.00	400.00	-	0.0%
609-49750-433 DUES AND SUBSCRIPTIONS	1,700.00	2,985.00	1,700.00	2,763.00	2,226.00	1,937.00	2,850.00	7,750.00	4,900.00	171.9%
609-49750-439 MISCELLANEOUS	33,205.00	35,566.00	47,662.00	54,509.00	66,144.00	77,791.00	66,600.00	81,200.00	14,600.00	21.9%
609-49750-447 LOSS ON DISPOSAL OF FIXEI	4,645.00	-	-	-	-	-	-	-	-	0.0%
609-49750-470 CONTRIBUTIONS	17,747.00	10,983.00	11,937.00	19,243.00	17,962.00	21,134.00	19,650.00	21,600.00	1,950.00	9.9%
609-49750-474 WINTER FROLIC	5,960.00	6,593.00	-	-	-	-	-	-	-	0.0%
609-49750-496 BAD DEBT EXPENSE	43.00	-	-	-	-	-	-	-	-	0.0%
609-49750-497 EXTRAORDINARY EXPENSES	-	-	-	-	1,542.00	19.00	-	-	-	0.0%
609-49750-520 CAPITAL OUTLAY - BUILDING	-	-	-	-	-	-	1,000,000.00	3,839,850.00	2,839,850.00	284.0%
609-49750-530 CAP OUTLAY - IMPROVEME	-	-	-	-	-	-	-	-	-	0.0%
609-49750-580 CAP OUTLAY - OTHER EQUIP	-	-	9,885.00	-	-	-	-	-	-	0.0%
609-49750-720 TRANSFERS OUT	1,496.00	1,278.00	2,024.00	1,500.00	1,520.00	1,832.00	300.00	-	(300.00)	-100.0%
TOTAL EXPENDITURES	2,045,554.00	2,197,607.00	2,304,663.00	2,403,286.00	2,548,528.00	2,784,860.00	3,672,300.00	6,876,500.00	3,204,200.00	87.3%
REVENUE OVER/(UNDER) EXPENDITURES	239,401.00	198,018.00	205,000.00	267,361.00	281,310.00	303,741.00	(829,830.00)	(1,302,200.00)	(472,370.00)	56.9%
REVENUE OVER/(UNDER) EXPENDITURES (After debt principal pmt and capital assets are excluded)	239,401.00	198,018.00	214,885.00	267,361.00	281,310.00	303,741.00	170,170.00	(112,350.00)	(282,520.00)	-166.0%
REVENUE OVER/(UNDER) EXPENDITURES (Excluding depreciation)	245,762.00	205,531.00	222,398.00	274,874.00	288,823.00	311,254.00	177,770.00	(104,750.00)	(282,520.00)	-158.9%

Key Highlights for the Municipal Liquor Store Fund

- Increase in costs can be attributed to retirement of employee and hiring additional staff.
- Capital Outlay Buildings
 - Liquor Store Upgrade Project - \$5,839,850
 - Internal Loan - \$2,650,000 from the Electric Fund
 - 1% Interest rate for 15 years (\$189,740 annual payments)
 - Utilizing Reserves for remaining for costs
 - Estimating approximately \$410,000 in stocking new store - to be included in 2024 budget

2023 PROPOSED BUDGET

651-STORMWATER UTILITY

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
INTERGOVERNMENTAL REV										
651-33100 FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	0.0%
651-33403 STATE GRANTS	-	-	-	-	10,500.00	-	-	-	-	0.0%
651-33422 OTHER STATE GRANT & AIDS	-	-	-	-	-	21,800.00	-	-	-	0.0%
651-33450 STATE AID	-	1.00	-	-	-	-	-	-	-	0.0%
TOTAL INTERGOVERNMENTAL REV	-	1.00	-	-	10,500.00	21,800.00	-	-	-	0.0%
CHARGES FOR SERVICES										
651-34900 MISCELLANEOUS REVENUES	-	26.00	-	-	-	104.00	-	-	-	0.0%
TOTAL CHARGES FOR SERVICES	-	26.00	-	-	-	104.00	-	-	-	0.0%
OTHER REVENUE										
651-36210 INTEREST EARNINGS	1,347.00	1,731.00	2,805.00	8,298.00	6,629.00	830.00	1,750.00	1,000.00	(750.00)	-42.9%
TOTAL OTHER REVENUE	1,347.00	1,731.00	2,805.00	8,298.00	6,629.00	830.00	1,750.00	1,000.00	(750.00)	-42.9%
SALES REVENUE										
651-37310 STORMWATER UTILITY FEES	80,693.00	82,444.00	137,171.00	162,131.00	165,911.00	164,507.00	164,650.00	164,650.00	-	0.0%
651-37360 PENALTIES	619.00	585.00	914.00	1,876.00	218.00	(45.00)	500.00	500.00	-	0.0%
TOTAL SALES REVENUE	81,312.00	83,029.00	138,085.00	164,007.00	166,129.00	164,462.00	165,150.00	165,150.00	-	0.0%
OTHER FINANCING SOURCES										
651-39310 GO BOND PROCEEDS	-	-	-	-	-	-	-	371,000.00	371,000.00	100.0%
651-39700 CONTRIBUTED CAPITAL	-	-	-	-	79,058.00	-	-	-	-	0.0%
TOTAL OTHER FINANCING SOURCES	-	-	-	-	79,058.00	-	-	371,000.00	371,000.00	0.0%
TOTAL REVENUES	82,659.00	84,787.00	140,890.00	172,305.00	262,316.00	187,196.00	166,900.00	537,150.00	370,250.00	221.8%

651-STORMWATER UTILITY

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
STORM SEWERS EXPENDITURES										
651-49500-210 OPERATING SUPPLIES	-	2,520.00	-	-	-	-	-	-	-	0.0%
651-49500-221 MAINT. AND REPAIR SUPPLI	232.00	-	-	-	-	-	-	-	-	0.0%
651-49500-222 VEHICLES - SUPPLIES & MAI	2.00	-	-	-	-	-	-	-	-	0.0%
651-49500-300 PROFESSIONAL SERVICES	-	-	-	-	-	-	-	371,000.00	371,000.00	100.0%
651-49500-530 IMPROVEMENTS	-	-	-	-	-	-	-	371,000.00	371,000.00	100.0%
TOTAL STORM SEWERS EXPENDITURES	234.00	2,520.00	-	-	-	-	-	371,000.00	371,000.00	100.0%
MISCELLANEOUS EXPENDITURES										
651-49520-129 Pension Expense	(208.00)	1,777.00	(1,776.00)	-	-	-	-	-	-	0.0%
651-49520-132 DENTAL INSURANCE	-	-	-	-	-	439.00	-	-	-	0.0%
651-49520-135 EMPLOYEE BENEFITS	-	-	52.00	16.00	-	47.00	-	-	-	0.0%
651-49520-201 OFFICE SUPPLIES AND EXPE	995.00	908.00	1,347.00	708.00	463.00	1,310.00	2,950.00	5,450.00	2,500.00	84.7%
651-49520-202 POSTAGE	338.00	234.00	370.00	365.00	194.00	375.00	350.00	500.00	150.00	42.9%
651-49520-300 PROFESSIONAL SERVICES	535.00	98.00	602.00	557.00	18,388.00	24,390.00	4,150.00	4,150.00	-	0.0%
651-49520-301 AUDIT	684.00	620.00	713.00	864.00	376.00	601.00	700.00	1,750.00	1,050.00	150.0%
651-49520-331 BOND ISSUANCE COSTS	-	-	8,913.00	3,766.00	-	2,844.00	-	9,100.00	9,100.00	100.0%
651-49520-321 TELEPHONE	422.00	891.00	802.00	149.00	129.00	197.00	500.00	500.00	-	0.0%
651-49520-361 GENERAL LIABILITY INSURAI	-	389.00	289.00	350.00	189.00	471.00	250.00	550.00	300.00	120.0%
651-49520-404 EQUIP. MAINTENANCE CON	41.00	471.00	584.00	319.00	483.00	1,149.00	400.00	400.00	-	0.0%
651-49520-411 RENTALS - LEASES	66.00	68.00	76.00	24.00	24.00	33.00	100.00	100.00	-	0.0%
651-49520-420 DEPRECIATION	25,628.00	25,628.00	25,628.00	25,628.00	47,341.00	47,439.00	30,600.00	48,400.00	17,800.00	58.2%
651-49520-433 DUES AND SUBSCRIPTIONS	125.00	145.00	189.00	342.00	371.00	434.00	250.00	4,150.00	3,900.00	1560.0%
651-49520-439 MISCELLANEOUS	4,905.00	963.00	1,240.00	1,282.00	1,450.00	1,813.00	2,050.00	2,450.00	400.00	19.5%
651-49520-447 LOSS ON DISPOSAL OF FIXE	13,711.00	-	-	-	-	-	-	-	-	0.0%
651-49520-496 BAD DEBT EXPENSE	(1,757.00)	1,441.00	75.00	(494.00)	26.00	1,151.00	-	-	-	0.0%
651-49520-601 DEBT REDEMPTION - PRINCIPAL	-	-	-	-	-	-	25,000.00	25,000.00	-	0.0%
651-49520-611 DEBT REDEMPTION - INTERI	267.00	-	4,194.00	10,603.00	11,872.00	12,292.00	14,200.00	12,350.00	(1,850.00)	-13.0%
651-49520-615 AMORTIZATION EXPENSE	-	-	-	(633.00)	(819.00)	(949.00)	-	-	-	0.0%
TOTAL MISCELLANEOUS EXPENDITURES	45,752.00	33,633.00	43,298.00	43,846.00	80,487.00	94,036.00	81,500.00	114,850.00	33,350.00	40.9%
TOTAL EXPENDITURES	45,986.00	36,153.00	43,298.00	43,846.00	80,487.00	94,036.00	81,500.00	485,850.00	404,350.00	496.1%
REVENUE OVER/(UNDER) EXPENDITURES	36,673.00	48,634.00	97,592.00	128,459.00	181,829.00	93,160.00	85,400.00	51,300.00	(34,100.00)	-39.9%
REVENUE OVER/(UNDER) EXPENDITURES (After debt principal pmt and capital assets are excluded)	36,673.00	48,634.00	97,592.00	128,459.00	181,829.00	93,160.00	110,400.00	76,300.00	(34,100.00)	-30.9%
REVENUE OVER/(UNDER) EXPENDITURES (Excluding depreciation)	62,301.00	74,262.00	123,220.00	154,087.00	229,170.00	140,599.00	141,000.00	124,700.00	(16,300.00)	-11.6%

Key Highlights for the Stormwater Fund

- Total expenditures increased due to depreciation and bond issuance costs anticipated for 2023-2024 Street Improvement Project

2023 PROPOSED BUDGET

660-CAMPGROUND	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
INTERGOVERNMENTAL REV										
660-33422 OTHER STATE GRANTS AND AID	100,000.00	-	-	-	-	-	-	-	-	0.0%
TOTAL INTERGOVERNMENTAL REV	100,000.00	-	-	-	-	-	-	-	-	0.0%
CHARGES FOR SERVICES										
660-34790 CAMPSITE FEES	504,662.00	535,436.00	579,682.00	624,384.00	701,490.00	788,037.00	686,100.00	715,550.00	29,450.00	4.3%
660-34791 CAMPSITE WOOD & ICE FEES	26,895.00	22,105.00	25,341.00	28,903.00	47,717.00	36,307.00	36,700.00	37,050.00	350.00	1.0%
660-34792 CAMPSITE APPAREL	-	-	10,329.00	19,200.00	27,737.00	38,654.00	39,050.00	39,450.00	400.00	1.0%
660-34793 CAMPSITE MERCHANDISE	-	-	-	-	840.00	5,788.00	5,850.00	5,950.00	100.00	100.0%
660-34795 CAMPSITE ICE	-	-	-	-	-	4,689.00	4,750.00	4,800.00	50.00	100.0%
660-34900 MISCELLANEOUS REVENUES	-	-	13,128.00	8,845.00	16,772.00	18,663.00	16,750.00	19,050.00	2,300.00	13.7%
TOTAL CHARGES FOR SERVICES	531,557.00	557,541.00	628,480.00	681,332.00	794,556.00	892,138.00	789,200.00	821,850.00	32,650.00	4.1%
OTHER REVENUE										
660-36210 INTEREST REVENUES	-	609.00	1,840.00	5,924.00	2,170.00	782.00	800.00	800.00	-	0.0%
660-36220 RENTS	-	-	-	-	-	3,500.00	-	-	-	0.0%
TOTAL OTHER REVENUE	-	609.00	1,840.00	5,924.00	2,170.00	4,282.00	800.00	800.00	-	0.0%
SALES REVENUE										
660-37840 CASH OVER	-	-	173.00	-	-	-	-	-	-	0.0%
TOTAL SALES REVENUE	-	-	173.00	-	-	-	-	-	-	0.0%
OTHER FINANCING SOURCES										
660-39102 INSURANCE PROCEEDS	-	-	9,044.00	-	-	-	-	-	-	0.0%
660-39203 TRANSFER IN	-	-	9,000.00	-	-	-	-	-	-	0.0%
TOTAL OTHER FINANCING SOURCES	-	-	18,044.00	-	-	-	-	-	-	0.0%
TOTAL REVENUES	631,557.00	558,150.00	648,537.00	687,256.00	796,726.00	896,420.00	790,000.00	822,650.00	32,650.00	4.1%
CAMPGROUND EXPENDITURES										
660-45183-101 REGULAR SALARIES	377.00	6,698.00	10,072.00	(4,004.00)	3,532.00	(1,033.00)	8,450.00	8,500.00	50.00	0.6%
660-45183-102 OVERTIME	-	602.00	-	-	-	-	-	-	-	0.0%
660-45183-103 PART TIME SALARIES	8,944.00	18,111.00	16,921.00	12,134.00	11,346.00	11,544.00	13,000.00	13,000.00	-	0.0%
660-45183-121 PERA	28.00	145.00	1,283.00	-	124.00	3.00	650.00	650.00	-	0.0%
660-45183-122 SOCIAL SECURITY CONTRIB	577.00	285.00	1,096.00	751.00	801.00	718.00	1,350.00	1,350.00	-	0.0%
660-45183-125 MEDICARE CONTRIBUTIONS	135.00	67.00	391.00	152.00	187.00	168.00	350.00	350.00	-	0.0%
660-45183-129 PENSION EXPENSE	-	-	15,225.00	(15,117.00)	1,349.00	(1,322.00)	1,500.00	1,500.00	-	0.0%
660-45183-131 HEALTH INSURANCE	167.00	744.00	3,030.00	-	-	-	3,800.00	4,000.00	200.00	5.3%
660-45183-132 DENTAL INSURANCE	-	-	-	-	-	-	150.00	150.00	-	0.0%
660-45183-133 LIFE INSURANCE	-	-	-	-	-	-	50.00	50.00	-	0.0%
660-45183-134 HSA EMPLOYER CONTRIBUT	-	15.00	-	-	-	16.00	-	-	-	0.0%
660-45183-135 OTHER EMPLOYEE BENEFITS	-	-	16.00	5.00	-	-	50.00	50.00	-	0.0%
660-45183-136 OPEB - HEALTH INSURANCE	-	-	3,363.00	(9,061.00)	1,752.00	(1,717.00)	3,500.00	3,550.00	50.00	1.4%
660-45183-151 WORKER'S COMP. INSURAN	-	-	-	1,503.00	1,484.00	987.00	1,050.00	1,050.00	-	0.0%
660-45183-201 OFFICE SUPPLIES & EXPENSI	-	1,620.00	4,173.00	898.00	1,562.00	294.00	2,650.00	4,250.00	1,600.00	60.4%
660-45183-202 POSTAGE	-	-	-	-	17.00	17.00	50.00	50.00	-	100.0%
660-45183-210 OPERATING SUPPLIES	35,403.00	35,969.00	37,601.00	18,891.00	56,888.00	16,107.00	19,300.00	19,300.00	-	0.0%
660-45183-221 MAINT. & REPAIR SUPPLIES	3,562.00	4,253.00	1,966.00	2,875.00	-	1,791.00	3,200.00	3,200.00	-	0.0%
660-45183-223 BUILDING MAINT. SUPPLIES	-	8,384.00	6,803.00	7,371.00	24,569.00	12,468.00	15,000.00	15,000.00	-	0.0%
660-45183-230 PURCHASES - ICE	-	-	1,545.00	1,290.00	2,845.00	2,274.00	2,350.00	2,350.00	-	0.0%
660-45183-231 PURCHASES - WOOD	-	-	15,396.00	20,038.00	20,328.00	26,088.00	26,650.00	26,650.00	-	0.0%
660-45183-240 PURCHASES - APPAREL	-	-	6,230.00	9,427.00	11,119.00	19,236.00	18,950.00	32,500.00	13,550.00	71.5%
660-45183-243 PURCHASES - MERCHANDIS	-	-	742.00	-	1,748.00	3,077.00	2,400.00	3,500.00	1,100.00	45.8%
660-45183-300 PROFESSIONAL SERVICES	300.00	1,291.00	5,608.00	1,140.00	259.00	2,796.00	1,800.00	1,800.00	-	0.0%
660-45183-301 AUDIT	-	570.00	607.00	474.00	377.00	523.00	450.00	1,100.00	650.00	144.4%
660-45183-303 CONTRACTUAL SERVICES	70,683.00	61,838.00	89,697.00	102,421.00	114,901.00	131,038.00	130,250.00	126,450.00	(3,800.00)	-2.9%
660-45183-312 BOND ISSUANCE COSTS	-	-	2,876.00	-	-	-	-	-	-	0.0%
660-45183-321 TELEPHONE	5,103.00	4,577.00	3,014.00	1,228.00	1,363.00	2,062.00	1,600.00	2,600.00	1,000.00	62.5%
660-45183-361 GENERAL LIABILITY INSURAI	-	400.00	1,545.00	1,548.00	1,502.00	1,514.00	3,350.00	1,600.00	(1,750.00)	-52.2%
660-45183-362 PROPERTY INSURANCE	-	3,819.00	6,681.00	7,099.00	7,358.00	7,595.00	8,000.00	5,400.00	(2,600.00)	-32.5%
660-45183-380 UTILITIES	24,425.00	28,374.00	38,295.00	35,198.00	39,070.00	37,503.00	37,000.00	39,400.00	2,400.00	6.5%
660-45183-404 EQUIP. MAINTENANCE CON	-	198.00	209.00	322.00	493.00	493.00	700.00	1,000.00	300.00	42.9%
660-45183-420 DEPRECIATION EXPENSE	24,842.00	37,407.00	53,602.00	39,085.00	53,183.00	67,037.00	55,250.00	67,750.00	12,500.00	22.6%
660-45183-431 CASH SHORT	-	-	49.00	-	-	-	100.00	100.00	-	0.0%
660-45183-433 DUES & SUBSCRIPTIONS	880.00	1,065.00	1,600.00	1,875.00	2,672.00	1,127.00	2,750.00	2,750.00	-	0.0%
660-45183-439 MISCELLANEOUS	-	18,087.00	17,906.00	21,305.00	28,117.00	38,764.00	37,600.00	39,550.00	1,950.00	5.2%
660-45183-447 LOSS ON DISPOSAL OF FIXEI	20,083.00	-	-	-	-	-	-	-	-	0.0%
660-45183-520 CAPITAL OUTLAY - BUILDING	-	-	-	-	-	-	350,000.00	150,000.00	(200,000.00)	-57.1%
660-45183-530 CAPITAL OUTLAY - IMPROVI	-	-	-	-	-	-	-	-	-	0.0%
660-45183-580 CAPITAL OUTLAY - OTHER EQUIPMENT	-	-	-	-	-	-	76,200.00	76,900.00	700.00	0.9%
660-45183-601 DEBT REDEMPTION - PRINC	-	-	13,751.00	8,155.00	7,318.00	6,469.00	5,650.00	4,850.00	(800.00)	-14.2%
660-45183-611 DEBT REDEMPTION - INTERI	-	-	-	(128.00)	(128.00)	(128.00)	-	-	-	0.0%
660-45183-615 AMORTIZATION EXPENSE	-	-	-	-	-	-	-	250,000.00	250,000.00	0.0%
660-45183-720 TRANSFERS OUT	-	200,000.00	250,000.00	250,000.00	-	-	-	-	-	0.0%
TOTAL CAMPGROUND	195,509.00	434,519.00	611,293.00	516,875.00	396,136.00	387,509.00	835,150.00	962,250.00	127,100.00	15.2%
REVENUE OVER/(UNDER) EXPENDITURES	436,048.00	123,631.00	37,244.00	170,381.00	400,590.00	508,911.00	(45,150.00)	(139,600.00)	(94,450.00)	209.2%
REVENUE OVER/(UNDER) EXPENDITURES (After debt principal pmt and capital assets are excluded)	436,048.00	123,631.00	37,244.00	170,381.00	400,590.00	508,911.00	381,050.00	137,300.00	(243,750.00)	-64.0%
REVENUE OVER/(UNDER) EXPENDITURES (Excluding depreciation)	460,890.00	161,038.00	90,846.00	209,466.00	453,773.00	575,948.00	436,300.00	205,050.00	(231,250.00)	-53.0%

Key Highlights for the Campground Fund

Capital Outlay - Buildings - \$50,000
 - Addition of bathroom to current Campground Office, design
 Capital Outlay - Improvements - \$150,000
 - Repaving & utility upgrade for Campground roads