

TWO HARBORS CITY COUNCIL

AGENDA

November 7, 2022

5:30 P.M. Call to order special meeting of the City Council of the City of Two Harbors.

Roll call:

Pledge of Allegiance:

The purpose of the meeting is to conduct interviews of applicants for City commissions and boards; consider ordering preparation of assessment rolls for the 2021 – 2022 Street & Alley Improvement Project; consider calling for a public hearing for 6 PM on Monday, November 28, 2022, to consider assessments on the 2021-2022 Street and Alley Improvement Project; consider accepting a proposal to provide employee health insurance for 2023 and to discuss the 2023 Budget for the City of Two Harbors.

1. Consider ordering preparation of assessment rolls for the 2021 – 2022 Street & Alley Improvement Project.

Appearances: 1. Joe Rhein, Bolton & Menk.

2. Consider calling for a public hearing for 6 PM on Monday, November 28, 2022 to consider assessments on the 2021 – 2022 Street & Alley Improvement Project.

Appearances: 1. Joe Rhein, Bolton & Menk.

3. Consider accepting a proposal to provide employee health insurance for 2023.

Appearances: 1. Miranda Pietila, Finance Director.

4. Discuss the 2023 Budget for the City of Two Harbors.

Appearances: 1. Miranda Pietila, Finance Director.

5. Conduct interviews of applicants for City commissions and boards. *(6:30 PM)*

Appearances: 1. Patty Nordean, City Clerk and Human Resources.

Board and Commission New Applicant Interviews
7-Nov-22

<i>Board or Commission</i>	<i>Applicant Name</i>	<i>Interview Time</i>
Airport Commission	n/a	
Charter Commission	Deborah Anderson	6:30
	Thomas Koehler	6:30
	Paul Iversen	6:30
Edna G. Commission	n/a	
Library Board	Jamie Sisson	6:30
Planning Commission	Todd Redmann	6:30
Recreation Board	Pamela Carlson	7:00
	William Anderson	7:00
Public Arts Commission	n/a	
City HRA	Krista Busse	7:00
	Adam Bauman	7:00
THEDA	Krista Busse	7:00
	Susan Rosette	7:00
Trees & Trails Commission	Daniel Cruikshank	7:00
	Judy Sausen	7:00

Adjourn:



**BOLTON
& MENK**

Real People. Real Solutions.

4960 Miller Trunk Highway
Suite 350
Duluth, MN 55811

Ph: (218) 729-5939
Bolton-Menk.com

MEMORANDUM

Date: October 24, 2022
To: Two Harbors City Council
Interim City Administrator Joel Dhein
City Clerk Patty Nordean
From: City Engineer Joe Rhein
Subject: 2021-2022 Street Improvement Project
Final Assessments – Schedule and Process

Background

The 2021-2022 Street Improvement Project was a joint project with Lake County. The project area is shown on the attached figure and is summarized below:

City of Two Harbors

- 4th Avenue: 8th Street to west end
- 5th Avenue: 7th Street to west end
- 6th Avenue: 7th Street to west end

Lake County

- 8th Street: 4th Avenue to 7th Avenue
- 4th Avenue: 7th Street to 8th Street

Construction on the 2021-2022 Street Improvement Project is substantially complete. Final project costs can be determined and final project assessments can be calculated. This memo will review the schedule and process for the assessments.

It should be noted, the proposed assessments will be based on City costs only, allocated over the entire project area. No County costs are proposed to be included in the assessments.

Schedule

MN Statute Chapter 429 requires a public hearing be held for review of the proposed assessments. The City Council should determine the time and date for the public hearing. If the Council wishes to have the public hearing in conjunction with a regular meeting, it is recommended the hearing be set for 6:00 pm on November 28th.

MN Statute Chapter 429 requires notice for the public hearing per the following:

- Publication in official City newspaper at least once, at least two weeks prior to the hearing.
- Mailing to each affected property owner, at least two weeks prior to the hearing.

An excerpt from the League of Minnesota Cities guidance is provided with this memo for reference.

If the public hearing were to be held on November 28th, a possible schedule could be:

- Publish notice in the official newspaper November 11th
- Mailing to affected properties Week of November 7th

Although not required, it is recommended the notice be published a second time, on November 18th. Two publications would be consistent with past practices for public assessment hearings on street projects in Two Harbors.

Resolutions for Assessments

The assessment process involves two resolutions; the first to order preparation of the assessment roll, and the second to receive the roll and order the public hearing. Drafts of the resolutions have been prepared and are provided with this memo.

Both resolutions require information on project costs and assessment amounts. That information is currently being prepared, but was not complete at the time this memo was submitted for the City Council meeting packet. An update on the costs will be provided at the meeting.

Based on the schedule of notifications to hold the public assessment hearing on November 28th, the resolutions for the assessment process should be considered at the October 24th Council meeting.

If the necessary cost and assessment information is not complete by the time of the October 24th meeting, it may be necessary to call a special Council meeting during the week of October 31st.

Action

Actions requested of the City Council regarding the 2021-2022 Street Improvement Project:

- Set the time and date for the public assessment hearing.
- Review the Resolution Ordering Preparation of the Proposed Assessment.
- Review the Resolution Receiving the Proposed Assessment Roll.
- Schedule a special Council meeting during the week of October 31st, if necessary.

We will be present at the City Council meeting on October 24th to review this information. Please let us know if you have questions or need further information in advance of the meeting. I can be reached at 651-968-7384 or via e-mail at joseph.rhein@bolton-menk.com.

Attachments:

- *League of Minnesota Cities Special Assessment Toolkit – Page 22*
- *Draft Resolution Ordering Preparation of the Proposed Assessment*
- *Draft Resolution Receiving Proposed Assessment Roll and Ordering Hearing Thereon, with Exhibits*
- *2021-2022 Street Improvement Project – Location Map*

RELEVANT LINKS:



LMC model, *Resolution for Hearing on Proposed Assessment*, Form 13.

Minn. Stat. § 429.061, subd. 1.



LMC model, *Notice of Hearing on Proposed Assessment* (Form 14 - modify slightly, see FN 2).

Minn. Stat. § 429.061, subd. 1.
Klappier v. Town of Center,
346 N.W.2d 133 (Minn.
1984).



LMC model, *Notice of Hearing on Proposed Assessment* (Form 14).

- A legal description of each lot or tract assessed, including an address according to tax records;
- The name of the owner according to tax records unless the records are known to be inaccurate, and
- The total amount assessed against each lot or tract; and (4) the parcel identification number of each parcel.

The assessment should be a complete statement including each installment with the interest. Ditto marks should not be used.

I. Prepare for the assessment hearing

The purpose of the second hearing, commonly known as the assessment hearing, is to give property owners an opportunity to express concerns about the actual special assessment. Best practice suggests cities pass a resolution setting the date and time of the assessment hearing and directing that the city clerk publish and mail notice about the assessment hearing. This resolution need not be published.

1. Publish notice of the assessment hearing

At least once and at least two weeks before the assessment hearing, the city must publish notice of the hearing in the city newspaper or, if no city newspaper exists, in a county seat newspaper. The published notice must include the hearing time, date, place, overall project description, area to be assessed, total cost of the improvement, a description of a landowner's right to appeal the assessment, and any deferment options, if available.

2. Mail notice of the assessment hearing

At least two weeks before the hearing the city must also mail notice of the hearing to each affected property owner. This mailed notice must include the amount of the special assessment against the individual parcels, a description of the landowner's right to appeal the assessment, possible prepayment provisions, and the interest rate on the assessments. (Note: Certain properties (e.g., railroads) may not be reflected on the county's records because these property owners pay no state property tax. To provide notice, cities may need to search other records for such owners). For the assessment hearing, failure to comply with the requirements for published and mailed notice invalidates the assessments.

**RESOLUTION ORDERING PREPARATION OF PROPOSED ASSESSMENT
FOR THE 2021-2022 STREET IMPROVEMENT PROJECT**

WHEREAS, a contract has been prepared and estimated costs have been calculated in connection with 2021-2022 Street Improvement Project ("Project"); and

WHEREAS, the expenses incurred and to be incurred in the Project amount to \$2,940,841.02 so that the total cost of the Project will be \$2,940,841.02; and

WHEREAS, the City Council of the City of Two Harbors desires to have an assessment roll prepared for this Project.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL of Two Harbors, MINNESOTA:

1. The portion of the cost of such improvement to be paid by the city is hereby declared to be \$2,359,699.43 and the portion of the cost to be assessed against benefited property owners is declared to be \$581,141.60.

2. Assessments shall be payable in equal annual installments extending over a period of fifteen (15) years, the first of the installments to be payable on or before the first Monday in January, 2023, and shall bear interest at the rate of 2.15% per annum from the date of the adoption of the assessment resolution.

3. The City Clerk, with the assistance of the City Engineer, shall forthwith calculate the proper amount to be specially assessed for such improvement against every assessable lot, piece or parcel of land within the district affected, without regard to cash valuation, as provided by law, and the City Clerk shall file a copy of such proposed assessment at the Two Harbors City Hall for public inspection.

4. The City Clerk shall, upon the completion of such proposed assessment, notify the City Council thereof.

ADOPTED, this ___ day of _____ A.D., 2022.

Benjamin Redden
President, City Council

ATTEST: _____
Administrator

APPROVED, by the Mayor of the City of Two Harbors this ___ day of _____, 2022.

Benjamin Redden
Acting Mayor

Spec. Revised 1+2 11/2/22

**RESOLUTION RECEIVING PROPOSED ASSESSMENT ROLL
FOR THE CONSTRUCTION OF 2021-2022 STREET IMPROVEMENT PROJECT
AND ORDERING HEARING THEREON**

WHEREAS, the City Council, by Resolution No. [REDACTED]-22, ordered the City Clerk, with the assistance of the City Administrator and City Consulting Engineer, to prepare a proposed assessment roll for 2021-2022 Street Improvement Project ("Project"); and

WHEREAS, the City Clerk, with the assistance of the City Administrator and City Consulting Engineer, has prepared a proposed assessment roll for such Project; and

WHEREAS, said proposed assessment roll is on file with the City Clerk and open to public inspection and a copy is attached hereto as Exhibit A; and

WHEREAS, a public hearing is required to be held on such proposed assessment roll prior to the City Council approving such assessment roll; and

WHEREAS, the City Council desires that such public hearing be held following notice as required by law.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Two Harbors, Minnesota, as follows:

1. The proposed assessment roll prepared by the City Clerk is hereby received and ordered to be maintained on file and open to public inspection at City Hall during regular office hours.
2. A hearing on such proposed assessment roll shall be held on **November 28, 2022, at 6 o'clock p.m.** or as soon thereafter as the City Council is able to convene the hearing in the City Council Chambers, 522 1st Avenue, Two Harbors, Minnesota, and at such time and place all persons owning property affected by such improvement will be given an opportunity to be heard with reference to such assessment.
3. The City Clerk shall mail notice of such hearing to the owner of each parcel described in the assessment roll no later than **November 11, 2022**, and shall publish notice of such hearing in the official newspaper on **November 11, 2022** and on **November 18, 2022**.
4. The notice of the hearing to be published shall be in substantially the form of the notice attached hereto as Exhibit B.
5. The notice of the hearing to be mailed to each property owner shall be in substantially the form of the notice attached hereto as Exhibit C.

6. For the purpose of giving mailed notice; owners shall be those shown on the records of the Lake County Auditor.

7. The owner of any property so assessed may, at any time prior to December 31, 2022 pay the whole of the assessment on such property, without interest. The owner of any property so assessed may, at any time thereafter, pay to the Lake County Auditor the entire amount of the assessment remaining unpaid, with interest accrued to December 31 of the year in which such payment is made. Any such payment must be made before November 15 or interest will be charged through December 31 of the succeeding year. Partial prepayments of the assessment have not been authorized by ordinance of the City of Two Harbors.

ADOPTED, this ____ day of ____ A.D., 2022.

Benjamin Redden
President, City Council

ATTEST: _____
Patricia D. Nordean
City Clerk

APPROVED, by the Mayor of the City of Two Harbors this ____ day of ____ A.D., 2022.

Benjamin Redden
Acting Mayor

EXHIBIT A
Proposed Assessment Roll

EXHIBIT B

(To Be Published in the *Lake County News Chronicle*)

**NOTICE OF HEARING ON ASSESSMENTS FOR THE
CONSTRUCTION OF THE 2021-2022 STREET IMPROVEMENT PROJECT**

NOTICE IS HEREBY GIVEN that the City Council will meet at 6:00 p.m. Monday, November 28, 2022 at the City Hall, 522 1st Avenue, Two Harbors, Minnesota to consider the proposed assessment for the construction of 2021-2022 Street Improvement Project ("Project").

The area proposed to be assessed for such improvements is every lot, piece or parcel of land benefited by said improvements based on benefits received.

The total cost of the above referenced improvement is estimated to be \$2,940,841.02. The City portion of the estimated total is proposed to be \$2,359,699.43, and the amount of the proposed assessment for the entire Project is \$581,141.60. The proposed assessment roll is on file for public inspection at the office of the City Clerk in the City Hall, 522 1st Avenue, Two Harbors, Minnesota.

Written or oral objections by any property owner to the proposed assessment will be considered at the hearing. If a property owner at or prior to the hearing files a written objection to the assessment, the City Council shall consider such objection at an adjourned meeting upon such further notice to such objecting property owner as it deems advisable.

An owner may appeal an assessment to the District Court of Lake County pursuant to Minnesota Statutes, Section 429.081 by serving notice of the appeal upon the Mayor or Clerk of the City within thirty (30) days after the adoption of the assessment roll and filing such notice with the District Court within ten (10) days after service upon the Mayor or Clerk. No such appeal may be taken as to the amount of any assessment unless a written objection signed by the affected property owner is filed with the City Clerk prior to the assessment hearing or presented to the presiding officer at the assessment hearing.

Under Sections 435.193 to 435.195 of the Minnesota Statutes, the City Council may, in its discretion, defer the payment of a special assessment for any homestead property owned by a person sixty-five (65) years of age or older or a person who is retired due to permanent disability for whom it would be a hardship to make the payments.

When deferment of the special assessment has been granted and is terminated for any reason provided in that law, all amounts accumulated plus applicable interest become due.

Any assessed property owner meeting the requirements of such law and City of Two Harbors Resolution No. 4-124-18, Resolution Establishing Procedures for Deferral of Special Assessments, may, on a form obtained from the City Clerk, within thirty (30) days of the adoption of the assessment, apply for such deferral of payment of a special assessment.

Authorized by the City Council.

Patricia Nordean, City Clerk
City of Two Harbors

EXHIBIT C

(To Be Mailed To Property Owners)

NOTICE OF HEARING ON ASSESSMENT FOR THE CONSTRUCTION OF THE 2021-2022 STREET IMPROVEMENT PROJECT

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The area proposed to be assessed for such improvements is every lot, piece or parcel of land benefited by said improvements based on benefits received.

The total cost of the above referenced improvement is estimated to be \$2,940,841.02. The City portion of the estimated total is proposed to be \$2,359,699.43, and the amount of the proposed assessment for the entire Project is \$581,141.60. The proposed assessment roll is on file for public inspection at the office of the City Clerk in the City Hall, 522 1st Avenue, Two Harbors, Minnesota.

Written or oral objections by any property owner to the proposed assessment will be considered at the hearing.

An owner may appeal an assessment to the District Court of Lake County pursuant to Minnesota Statutes, Section 429.081 by serving notice of the appeal upon the Mayor or Clerk of the City within thirty (30) days after the adoption of the assessment roll and filing such notice with the District Court within ten (10) days after service upon the Mayor or Clerk.

No such appeal may be taken as to the amount of any assessment unless a written objection signed by the affected property owner is filed with the City Clerk prior to the assessment hearing or presented to the presiding officer at the assessment hearing.

Under Minnesota Statutes, Sections 435.193 to 435.195, the Council may, in its discretion, defer the payment of a special assessment for any homestead property owned by a person sixty-five (65) years of age or older or a person who is retired due to permanent disability for whom it would be a hardship to make the payments. When deferment of the special assessment has been granted and is terminated for any reason provided in that law, all amounts accumulated plus applicable interest become due.

Any assessed property owner meeting the requirements of such law and City of Two Harbors Resolution No. 4-124-18, Resolution Establishing Procedures for Deferral of Special Assessments, may, on a form obtained from the City Clerk, within thirty (30) days of the adoption of the assessment, apply for such deferral of payment of a special assessment.

The amount to be specially assessed against your particular lot, piece or parcel of land, is the amount specified at the end of this notice. You may at any time prior to December 31, 2022, pay the entire assessment on such property without interest, to the Two Harbors City Clerk. No interest shall be charged if the entire assessment is paid by December 31, 2022. You may at any time thereafter pay to the Lake County Auditor the entire amount of the assessment remaining unpaid, with interest accrued to December 31st of the year in which such payment is made. Such payment must be made before November 15th or interest will be charged through December 31st of the succeeding year.

If you decide not to prepay the assessment before December 31, 2022, the rate of interest that will apply is 2.15% percent over fifteen (15) years. Assessments that are not paid in full by December 31, 2022 are also subject to an additional \$50.00 Lake County multi-year parcel assessment fee. Partial prepayments of the assessments have not been authorized by ordinance of the City of Two Harbors.

The proposed assessment roll may be adopted by the City Council at the hearing or at a regular meeting following the hearing.

Authorized by the City Council.

Patricia Nordean, City Clerk
City of Two Harbors

2021-2022 STREET IMPROVEMENT PROJECT FINAL ASSESSMENT ROLL

CITY OF TWO HARBORS, MINNESOTA
November, 2022

Parcel Number ¹	Property Address	Owner	Category	Street	Sidewalk ²	Sanitary Service	Water Service	TOTAL ³	Notes
23-7600-01070	822 4TH AVE	GANGESTAD MELVIN EUGENE & DONNA	N/A	\$ 12,939.21	\$ 722.28	\$ 5,416.36		\$ 19,077.84	Two sewer services
23-7600-01073		GANGESTAD MELVIN EUGENE & DONNA	N/A	\$ -	\$ -	\$ -		\$ -	
23-7600-01075		VOCE CATHERINE D	N/A						
23-7600-01080		CITY OF TWO HARBORS	Extra Large	\$ 7,753.87	\$ 622.75			\$ 8,376.61	
23-7660-13010	319 8TH ST	STATE OF MN IN TRST FOR TAXING DIST	Extra Large	\$ 9,822.05	\$ 789.93	\$ 2,921.88		\$ 13,533.86	
23-7660-13030	810 4TH AVE	HENZE JOHN C	Small	\$ 3,714.52	\$ 296.22	\$ 3,349.28		\$ 7,360.02	
23-7660-13035	812 4TH AVE	TRUMP NATHAN J	Average	\$ 4,936.03	\$ 394.96	\$ 3,349.28		\$ 8,680.26	
23-7660-13040	816 4TH AVE	TRUMP NATHAN J	N/A						
23-7660-14010	325 7TH ST	WILLIAMS SUSAN K	Small	\$ 3,714.52	\$ 296.22	\$ 2,993.11		\$ 7,003.85	
23-7660-14015	319 7TH ST	WILLIAMS SUSAN K	Small	\$ -	\$ -	\$ 2,900.65		\$ 2,900.65	
23-7660-14020		WILLIAMS SUSAN K	N/A						
23-7660-14021		WILLIAMS SUSAN K	N/A						
23-7660-14025	708 4TH AVE	NOSIE ERIC D	Small	\$ 3,714.52	\$ 296.22	\$ 3,064.35		\$ 7,075.08	
23-7660-14030	710 4TH AVE	MCQUADE VALERIE J	Small	\$ 3,714.52	\$ 296.22	\$ 2,850.65		\$ 6,861.39	
23-7660-14035	712 4TH AVE	WANGEN DAVID A & MARILYN J	Small	\$ 3,714.52	\$ 296.22	\$ 2,318.06		\$ 6,328.80	
23-7660-14040	718 4TH AVE	GILBERT JOSEPH W & MARIA R	Large	\$ 6,157.53	\$ 493.70	\$ 2,850.65		\$ 9,501.88	
23-7660-14055	720 4TH AVE	HEDIN LINDA C	Small	\$ 3,714.52	\$ 296.22	\$ 2,993.11		\$ 7,003.85	
23-7660-14060	724 4TH AVE	BURGER FLORIAN R ET UX	Small	\$ 3,714.52	\$ 296.22	\$ 2,921.88		\$ 6,932.62	
23-7660-14065		ARROWHEAD REGION PROPERTY MGMT LLC	N/A						
23-7660-14070	726 4TH AVE	ARROWHEAD REGION PROPERTY MGMT LLC	Small	\$ 3,714.52	\$ 296.22	\$ 2,993.11		\$ 7,003.85	
23-7660-14075	728 4TH AVE	LUHRSEN CALVIN	Small	\$ 3,714.52	\$ 296.22	\$ 2,993.11		\$ 7,003.85	
23-7660-14080	730 4TH AVE	SAARI FORREST V	Average	\$ 4,936.03	\$ 394.96	\$ 2,993.11		\$ 8,324.10	
23-7660-21120	421 7TH ST	INDEPENDENT SCHOOL DISTRICT NO 381	N/A	\$ 7,601.67	\$ 423.18	\$ 15,083.10		\$ 23,107.95	Two sewer services
23-7660-22120	817 4TH AVE	WHITAKER THOMAS R	Average	\$ 4,936.03	\$ 394.96	\$ 3,349.28		\$ 8,680.26	

2021-2022 STREET IMPROVEMENT PROJECT FINAL ASSESSMENT ROLL

CITY OF TWO HARBORS, MINNESOTA
November, 2022

Parcel Number ¹	Property Address	Owner	Category	Street	Sidewalk ²	Sanitary Service	Water Service	TOTAL ³	Notes
23-7660-22130	813 4TH AVE	HARVEY MICHAEL K JR & TORI A	Large	\$ 6,157.53	\$ 493.70	\$ 2,816.69		\$ 9,467.93	
23-7660-22140		HARVEY MICHAEL K JR & TORI A	N/A						
23-7660-22145	809 4TH AVE	CARLON CHRISTINE	N/A						
23-7660-22150	809 4TH AVE	CARLON CHRISTINE	Large	\$ 6,157.53	\$ 493.70	\$ 3,206.81		\$ 9,858.04	
23-7660-22160	407 8TH ST	SWANSON CALLIE N	Average	\$ 4,936.03	\$ 394.96	\$ 3,278.04		\$ 8,609.03	
23-7661-23010	802 5TH AVE	SARFF ZACHARY A & JUDITH A	Average	\$ 4,936.03	\$ 394.96	\$ 3,064.35		\$ 8,395.33	
23-7661-23020	806 5TH AVE	SMITH AMY J	Small	\$ 3,714.52	\$ 296.22	\$ 3,064.35		\$ 7,075.08	
23-7661-23025	810 5TH AVE	LUNDQUIST ROY V	Small	\$ 3,714.52	\$ 296.22	\$ 3,135.58		\$ 7,146.32	
23-7661-23030	812 5TH AVE	ANDERSON MARCIA L	Average	\$ 4,936.03	\$ 394.96	\$ 3,064.35		\$ 8,395.33	
23-7661-23040	814 5TH AVE	KOEHLER THOMAS V+MCGILLIGAN MARY E	Average	\$ 4,936.03	\$ 394.96	\$ 3,135.58		\$ 8,466.56	
23-7661-23050	818 5TH AVE	HORGAN TIMOTHY A	Average	\$ 4,936.03	\$ 394.96	\$ 3,135.58		\$ 8,466.56	
23-7661-23060	822 5TH AVE	VOCE CATHERINE D	Large	\$ 6,157.53	\$ 493.70	\$ 3,206.81		\$ 9,858.04	
23-7661-24010	421 7TH ST	INDEPENDENT SCHOOL DISTRICT NO 381	N/A	\$ 7,601.67	\$ 423.18	\$ 3,349.28		\$ 11,374.12	
23-7661-31010	519 7TH ST	NELSON TREVOR & CASSANDRA	N/A						
23-7661-31011	521 7TH ST	MYRDAL NEAL R & LAURIE M	N/A						
23-7661-31012	525 7TH ST	LAKSO FREDERICK R	Small	\$ 3,714.52	\$ 296.22	\$ 3,135.58		\$ 7,146.32	
23-7661-31020		NELSON TREVOR & CASSANDRA	N/A						
23-7661-31022	708 6TH AVE	LAKSO REYNOLD L & CARMEN M	Average	\$ 4,936.03	\$ 394.96	\$ 2,816.69		\$ 8,147.68	
23-7661-31030	710 6TH AVE	CARLSON HAROLD ET AL	Small	\$ 3,714.52	\$ 296.22	\$ 3,349.28		\$ 7,360.02	
23-7661-31035		VANDENBERG OSCAR J & SARAH E	Small	\$ 3,714.52	\$ 296.22	\$ 3,349.28		\$ 7,360.02	
23-7661-31040	716 6TH AVE	GRANT CHERYL R	Average	\$ 4,936.03	\$ 394.96	\$ 3,349.28		\$ 8,680.26	
23-7661-31050	718 6TH AVE	HEDIN KENNETH RAYMOND	Average	\$ 4,936.03	\$ 394.96	\$ 3,349.28		\$ 8,680.26	
23-7661-31060	722 6TH AVE	MAYFIELD EARL R ET UX	Average	\$ 4,936.03	\$ 394.96	\$ 2,816.69		\$ 8,147.68	
23-7661-31070	726 6TH AVE	CARLSON CASEY A	Average	\$ 4,936.03	\$ 394.96	\$ 3,349.28		\$ 8,680.26	

2021-2022 STREET IMPROVEMENT PROJECT FINAL ASSESSMENT ROLL

CITY OF TWO HARBORS, MINNESOTA

November, 2022

Parcel Number ¹	Property Address	Owner	Category	Street	Sidewalk ²	Sanitary Service	Water Service	TOTAL ³	Notes
23-7661-31080	730 6TH AVE	LEHTO FRANCIS PAUL DESLEY &	Average	\$ 4,936.03	\$ 394.96	\$ 3,349.28		\$ 8,680.26	
23-7661-31090	731 5TH AVE	KLINKER DANIEL J+ STAUDACHER CAROL	Small	\$ 3,714.52	\$ 296.22	\$ 2,565.72		\$ 6,576.45	
23-7661-31095	512 8TH ST	KLINKER DANIEL J & CAROL J	Small	\$ 1,149.36	\$ 296.22	\$ 2,708.18		\$ 4,153.76	North-South street benefit.
23-7661-31100		INDEPENDENT SCHOOL DISTRICT NO 381	N/A	\$ 1,151.29	\$ 61.71			\$ 1,213.00	
23-7661-31110		INDEPENDENT SCHOOL DISTRICT NO 381	N/A	\$ 1,151.29	\$ 61.71			\$ 1,213.00	
23-7661-31120		PETERSON ALLEN J & JODI R	N/A	\$ 1,151.29	\$ 61.71			\$ 1,213.00	
23-7661-31130		PETERSON ALLEN J & JODI R	N/A	\$ 1,151.29	\$ 61.71			\$ 1,213.00	
23-7661-31140		PETERSON ALLEN J & JODI R	N/A	\$ 1,151.29	\$ 61.71			\$ 1,213.00	
23-7661-31150		PETERSON ALLEN J & JODI R	N/A	\$ 600.64	\$ 30.86			\$ 631.50	
23-7661-31160	501 7TH ST	PETERSON ALLEN J & JODI R	N/A	\$ 600.64	\$ 30.86	\$ 2,565.72		\$ 3,197.21	
23-7661-31162	515 7TH ST	HRABAN AMANDA J	N/A						
23-7661-32010	802 6TH AVE	BARRETT-TWIST CECILIA	Average	\$ 4,936.03	\$ 394.96	\$ 2,494.48		\$ 7,825.47	
23-7661-32020	806 6TH AVE	ANDERSON SUSAN	Large	\$ 6,157.53	\$ 493.70	\$ 2,494.48		\$ 9,145.71	
23-7661-32035		RBI GROUP LLC	N/A	\$ 159.03	\$ 6.11			\$ 165.14	
23-7661-32040		RBI GROUP LLC	N/A	\$ 347.35	\$ 16.66			\$ 364.01	
23-7661-32050		RBI GROUP LLC	N/A	\$ 380.39	\$ 18.51			\$ 398.90	
23-7661-32080	818 6TH AVE	RBI GROUP LLC	N/A	\$ 1,263.97	\$ 68.03	\$ 1,886.01		\$ 3,218.00	
23-7661-32100	825 5TH AVE	PRUSE JESSE B	Average	\$ 4,936.03	\$ 394.96	\$ 2,603.00		\$ 7,933.98	
23-7661-32110	823 5TH AVE	ESCHENBACHER DARBIE Z	Average	\$ 4,936.03	\$ 394.96	\$ 3,135.58		\$ 8,466.56	
23-7661-32120	819 5TH AVE	WHITEMAN ANDREW & ALYSSA	Small	\$ 3,714.52	\$ 296.22	\$ 2,603.00		\$ 6,613.74	
23-7661-32125	817 5TH AVE	PANETTI JULIE	Small	\$ 3,714.52	\$ 296.22	\$ 3,206.81		\$ 7,217.55	
23-7661-32130	811 5TH AVE	LINDAHL TODD E	Large	\$ 6,157.53	\$ 493.70	\$ 3,135.58		\$ 9,786.81	
23-7661-32140	811 5TH AVE	LINDAHL TODD E	N/A						
23-7661-32145	809 5TH AVE	MCARDELL KEVIN	Small	\$ 3,714.52	\$ 296.22	\$ 3,135.58		\$ 7,146.32	

2021-2022 STREET IMPROVEMENT PROJECT FINAL ASSESSMENT ROLL

CITY OF TWO HARBORS, MINNESOTA
November, 2022

Parcel Number ¹	Property Address	Owner	Category	Street	Sidewalk ²	Sanitary Service	Water Service	TOTAL ³	Notes
23-7661-32150	807 5TH AVE	TRANAH HELEN TRUST U/A/D 4-19-04	Average	\$ 4,936.03	\$ 394.96	\$ 3,135.58		\$ 8,466.56	
23-7661-32160	801 5TH AVE	PETERS ALAN G & JULIE S	Average	\$ 4,936.03	\$ 394.96	\$ 3,135.58		\$ 8,466.56	
23-7661-33015	802 7TH AVE	HIS INC	Average	\$ 1,198.48	\$ 64.36			\$ 1,262.84	
23-7661-33040	835 6TH AVE	HEDIN TIMOTHY J	Large	\$ 2,333.73	\$ 184.60	\$ 4,417.77		\$ 6,936.10	
23-7661-33050	829 6TH AVE	TRANAH HOLDINGS LLC	Average	\$ 4,936.03	\$ 394.96	\$ 2,921.88		\$ 8,252.87	
23-7661-33060	825 6TH AVE	HALVORSON CAROL A REVOCABLE TRUST	Average	\$ 4,936.03	\$ 394.96	\$ 2,389.30		\$ 7,720.28	
23-7661-33070	821 6TH AVE	HARRINGTON RENA M	Average	\$ 4,936.03	\$ 394.96	\$ 3,064.35		\$ 8,395.33	
23-7661-33080	819 6TH AVE	KRISKE HILL MARK & BARBARA	Average	\$ 4,936.03	\$ 394.96	\$ 3,135.58		\$ 8,466.56	
23-7661-33090	813 6TH AVE	CALBREATH CARL B	Average	\$ 4,936.03	\$ 394.96	\$ 3,206.81		\$ 8,537.80	
23-7661-33100	809 6TH AVE	ALMSTEDT PETER	Average	\$ 4,936.03	\$ 394.96	\$ 3,206.81		\$ 8,537.80	
23-7661-33110	807 6TH AVE	HAVLICK IAN SLADE	Average	\$ 4,936.03	\$ 394.96	\$ 2,565.72		\$ 7,896.70	
23-7661-33120	801 6TH AVE	VEDDER DIXIE J	Average	\$ 4,936.03	\$ 394.96	\$ 3,420.51		\$ 8,751.50	
23-7661-34032	732 7TH AVE	KITCHI GAMMI LLC	Small	\$ 624.24	\$ 32.18			\$ 656.42	
23-7661-34040	729 6TH AVE	ROBERTSON DANIEL J & TIROSHAH	Average	\$ 4,936.03	\$ 394.96	\$ 3,420.51		\$ 8,751.50	
23-7661-34050	727 6TH AVE	BATHKE JOHN J	Average	\$ 4,936.03	\$ 214.96	\$ 3,349.28		\$ 8,500.26	
23-7661-34060	721 6TH AVE	EDLUND ERIC M & LYNNE M	Average	\$ 4,936.03	\$ 169.96	\$ 3,420.51		\$ 8,526.50	
23-7661-34070	717 6TH AVE	NELSON MICHAEL L & HEIDI J	Average	\$ 4,936.03	\$ 147.46	\$ 3,349.28		\$ 8,432.76	
23-7661-34080	713 6TH AVE	SOLEY WILLIAM T	Average	\$ 4,936.03	\$ 394.96	\$ 3,349.28		\$ 8,680.26	
23-7661-34090	711 6TH AVE	WEAVER CARYL G	Average	\$ 4,936.03	\$ 394.96	\$ 2,816.69		\$ 8,147.68	
23-7661-34100	707 6TH AVE	FLANIGAN-KESSLER SHELBY L	Average	\$ 4,936.03	\$ 394.96	\$ 3,562.98		\$ 8,893.96	
23-7661-34110		YIKES LLC	N/A	\$ 1,151.29	\$ 61.71	\$ 3,990.37		\$ 5,203.37	
		Totals		\$ 332,915.45	\$ 25,170.27	\$ 223,055.88	\$ -	\$ 581,141.60	

Notes
1 Highlighted property indicates where assessment is adjusted based on anticipated maximum benefit.
2 Reflects credit for properties 23-7661-34050, 34060, and 34070 that had sidewalks previously replaced in 2018.
3 Assessments paid in full by December 31, 2022 will be reduced by \$50 due to avoidance of a Lake County Administrative Fee for processing multi-year assessments.

2021-2022 Street Project

Two Harbors

Comparison: Feasibility Report Preliminary Assessments vs. Final Assessment Roll

Street Assessments				
Item	Preliminary	Final	Difference	
			Amount	%
Assessable Cost / SF	\$ 1.23	\$ 0.6980	\$ (0.5320)	-43.25%
Small Parcel Assessment	\$ 6,457.50	\$ 3,664.52	\$ (2,792.9804)	-43.25%
Average Parcel Assessment	\$ 8,610.00	\$ 4,886.03	\$ (3,723.9738)	-43.25%
Large Parcel Assessment	\$ 10,762.50	\$ 6,107.53	\$ (4,654.9673)	-43.25%

Sidewalk Assessments				
Item	Preliminary	Final	Difference	
			Amount	%
Assessable Cost / SF	\$ 0.32	\$ 0.05642	\$ (0.2636)	-82.37%
Small Parcel Assessment	\$ 1,680.00	\$ 296.22	\$ (1,383.7800)	-82.37%
Average Parcel Assessment	\$ 2,240.00	\$ 394.96	\$ (1,845.0400)	-82.37%
Large Parcel Assessment	\$ 2,800.00	\$ 493.70	\$ (2,306.3000)	-82.37%

Sewer Service Assessments				
Item	Preliminary	Final	Difference	
			Amount	%
Cost per service	\$ 4,420.00 (typical)	\$2,500 - \$3,500 (most)	\$1,000 - \$2,000	20% to 40%

General overview:

- Bids for street portion of work were ~30% under estimate.
See excerpt from April 21, 2021 memo for reference.
- Final construction cost is running about 9% below contract amount.
- Area used for cost allocation for Final Assessments ~11% larger than area used in Report.
Results in about a 10% reduction in assessments.
- Cumulative affect of these factors: is $70\% * 91\% * 90\% = 57.3\%$.
Results in final assessments approx. 42.7% lower than Report values.
This is shown in the preceding table on page 1.

City of Two Harbors, MN
2021-2022 Street Improvement Project
Bid Review

April 21, 2021

Page 3

Comparison of Base Bid to Engineer's Estimate

The Engineer's Estimate for the City portion of the Base Bid prior to bid opening was \$2,780,954. The City portion of the Base Bid on all three bids received is lower than the estimate.

As noted in Table 3, the City portion of the low Base Bid, with the addition of the City portion of the 8th Street storm sewer, is \$2,197,927.06, which is \$583,026.73, or 21%, lower than the Engineer's Estimate. A summary comparison of the low bid to the Engineer's Estimate by type of improvement is provided in Table 4. As shown in the table, the only portions of the improvements where the bid cost is higher than the estimate are for the Water System and Storm Sewer.

Table 4
2021-2022 Street Improvement Project
Comparison of Low Bid to Engineer's Estimate

Item	Engineer's Estimate (Final Plans)	Low Bid	Difference	
			Amount	Percent
Sanitary Sewer Main	\$347,976.00	\$283,046.50	(\$64,929.50)	(18.7%)
Sanitary Sewer Services	\$212,109.00	\$191,029.50	(\$21,079.50)	(9.9%)
Water System	\$483,713.00	\$498,701.00	\$14,988.00	3.1%
Water Services	\$235,310.00	\$173,665.00	(\$61,645.00)	(26.2%)
Storm Sewer*	\$81,775.70	\$98,352.20	\$16,576.50	20.3%
Streets & Sidewalks	\$1,420,070.09	\$953,132.86	(\$466,937.23)	(32.9%)
Totals	\$2,780,953.79	\$2,197,927.06	(\$583,026.73)	(21.0%)

* Storm Sewer amounts include City responsibility for 8th Street Storm Sewer.

City of Two Harbors

Memorandum

To: City Council
From: Miranda Pietila
Subject: 2023 Preliminary Budget
Date: October 27, 2022

Good afternoon, Councilors,

Attached is the preliminary budget for 2023, which will be the basis for discussion at the 5:30 pm Special meeting on Wednesday, November 2, 2022.

Over the years the budget process has evolved and as we continue to work on improving our processes, we can discuss changes we would like to see as we begin preparing for 2024.

Key Highlights of the General Fund 2023 Budget

The preliminary levy was adopted with an 4% levy increase, this increased general fund dollars by \$96,508. Making up 48% of our overall revenues in the general fund. Local Government Aid increased 2.2% from 2022 at \$1,853,222, an increase of \$40,381, this represents 36% of overall general fund revenues.

Total general fund expenditures increased 1% from 2022 for a total of \$5,162,100. Although there is only a 1% increase from expenditures from the previous year, there is a significant shift in the allocation of the funds.

Transfers Out has been reduced by \$431,400 in comparison to prior years, which supported funds such as the Capital Equipment Fund, Street Improvement Fund and Permanent Fund.

The funds have been allocated to General Government, Public Safety and Public Works.

There is a significant increase in wages and benefits for General Government expenditures, with a proposed wage increase for the City Administrator position, an additional position being added at City Hall, further discussion is needed but possibly adding a Deputy Administrator position. With those recommended additions, there is an increase of \$192,100 in the General Government expenditures.

Public Safety has a \$136,650 increase from 2022 budget. This can be attributed to wages and benefits, including a retirement with severance and benefits payments for 2023. There is also a significant increase in fuel prices in comparison to prior years.

Public Works has an estimated increase of \$109,370 in changes to benefit levels and the increased cost of worker's compensation. Increased costs in fuel prices and the continued maintenance of the North Campus buildings can be attributed to the increase from prior year.

Salaries and benefits projected total is \$3,442,850 in 2023, this is an increase of 6% from 2022. Salaries and benefits make up 67% of overall expenditures in the general fund.

Key Highlights of the Library Fund 2023 Budget

The Library Board establishes the budget for library operation, the City transfer to this fund is set at \$237,000, this amount has not changed from the previous year.

Key Highlights of the Airport Fund 2023 Budget

There were no significant changes in comparison to 2022 for the Airport.

Key Highlights of the Golf Course Fund 2023 Budget

The golf course has finally paid off the \$880,217 deficit it has had over the last decade. While this is excellent news it doesn't mean the Golf Course is self-sufficient, it will need to have an annual transfer between \$50,000 to \$125,000 annually. In 2023 there is budgeted \$100,000 transfer from the Electric Fund and \$50,000 from the General Fund.

The Two Harbors Golf Association has requested an increase in contracted pay from \$330,000 to \$431,000. The 2023 budget is proposing to pay the THGA \$397,400 in 2023, an increase of \$67,400. Further Council discussion is needed.

There is a decrease in leases and rentals due to ending a contract with vendor for golf carts in 2023. The City is entering into a 5 year lease agreement with Club Car for 55 carts for \$196,330, which is \$39,266 per year, an increase of \$2,716. In 2023 this is recorded in the Capital Equipment Fund, and the Golf Course fund is currently showing a \$21,300 transfer to support this lease.

Key Highlights of the Capital Equipment Fund 2023 Budget

The Capital Equipment Fund is where we pool together all of the governmental fund projects and capital purchases. These projects are funded by transfers from other funds along with bonding. The general fund is not transferring dollars in 2023, there is \$125,000 from the electric fund, and \$100,000 from the gas fund. There is an additional \$200,000 coming from the permanent fund in 2023 for the trail project and \$21,300 from the Golf Fund for the golf cart lease. There is potential for bonding in 2023 for capital purchases in 2023 and 2024.

Below is a listing of the capital projects for 2023 totaling \$2,314,400:

- City Hall Building - \$173,900
- Community Building - \$58,000
- Park Development Project (Planning) - \$289,900
- Airport AWOS Relocation - \$160,000 (This project is funding 70% by the state)
 - \$40,000 – 2023 activity for tree removal and design completion

- \$120,000 – 2024 activity for construction completion
- Airport Beacon - \$115,950 (FAA funding – 90% & local Funding – 10%)
- Airport Crack Seal - \$231,900 (State funding 80% & local funding – 30%)
- Sidewalks - \$149,000
- Odegard Trail - \$460,000 (This project is funding from the Two Harbors Area Fund grant of \$100,000, city match at \$100,000, the county has included the scope of this project with their 2023 project and seeking grant dollars)
- Waterfront Development Planning - \$115,950
- Bandshell - \$50,000 (to support in future endeavors)
- Library Bathroom Upgrades - \$100,000 (received notice of grant for \$100,000 from Blandin Foundation for project)
- Squad Car Replacement - \$86,950
- One Ton Truck - \$87,150
- SCBA Equipment - \$246,000 (The City will seek federal dollars for this equipment, with a 95/5 funding split)
- Tool Cat for Parks & Rec - \$70,400
- Club Car Golf Carts (55) – 5 year lease \$39,300

Key Highlights of the Street Improvement Fund 2023 Budget

The city is anticipating to begin the 2023-2024 Street Improvement Project in 2023. Department Heads and the City Engineer have meet to discuss projects in 2025-2027. In 2025 there is project in Seagog – 8th Avenue between 4th & 6th Street, and discussions for 3rd Street reconstruct in 2026 once the WWTP Project is complete. Continued discussion with Council on priorities for 2025-2027 are needed.

Key Highlights of the Water Fund 2023 Budget

The Water Fund has a large project that is anticipated to begin in the summer of 2023, the Chlorine Water Tank and PRV Station project. This is a \$5M project with \$4M coming from grants, the remaining \$1M will come from a low interest loan with the PFA. There is a proposed water rate increase of 3% for 2023. This will be presented to council at the November 14th meeting.

Key Highlights of the Sewer Fund 2023 Budget

The Wastewater Treatment Plant Project will be in year 3 of a 4-year project, the anticipated portion for 2023 is \$11,333,350. We currently have \$21M in grants for the \$32M project, there is also funds coming from reserves from the sewer fund of \$3M, and \$3M from the electric fund reserves to cover the anticipated electrical portion of the project. The sewer fund is also purchasing a truck for \$46,350 as part of the fleet replacement plan. There is a proposed sewer rate increase of 3% for 2023. This will be presented to council at the November 14th meeting.

Key Highlights of the Electric Fund 2023 Budget

With a retirement in 2022 the department is requesting the hire of an apprentice line worker to train an employee, ready to fill a possible future retirement in the coming years.

The electric funds capital projects include a bucket truck estimated at \$197,000, and a truck for \$46,350 and crew truck for \$52,150, the fund will also continue budgeting for the street improvement projects and the 2025 HWY 61 project.

Key Highlights of the Gas Fund 2023 Budget

The gas fund has two capital items for 2023, a truck for \$46,350 and \$103,000 for gas line updates for Street Improvement Projects.

Key Highlights of the Liquor Fund 2023 Budget

The liquor store project is underway with planning and design. The design and development is scheduled to be completed in early 2023, bidding in Spring 2023 and construction to start Summer 2023. Anticipated costs for the project are \$3,839,850, the proposal is to utilize the approximately \$1.2M in liquor store reserves and the remaining funds come from an internal loan with the electric fund, with a term of 15 years at 1% interest. Stocking of the new store would begin in 2024 and open in Spring 2024.

Key Highlights of the Stormwater Fund 2023 Budget

There is approximately \$371,000 in stormwater allocated for the 2023-2024 Street Improvement Project. These costs will be supported with bond proceeds.

Key Highlights of the Campground Fund 2023 Budget

The Campground will continue to work on the road re-pavement project in 2023, the back loops of the Campground were completed in 2022 for approximately \$95,000. The current plan is for the electrical upgrades to be completed in the Fall 2023 after the close of the campground season and finish up the remaining re-pavement in Spring 2024. There is currently no bathroom facilities at the main office, in 2023 we would like to plan for a bathroom addition with construction in 2024.

I hope this provided you with some overview of the contents of the 2023 Preliminary Budget. If you have any questions or concerns, please feel free to contact me at 834-8809.

Thank you,

Miranda

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	2,509,206	4.0%	96,508
Other Taxes	37,550	38,650	2.9%	1,100
Licenses and Permits	82,550	88,800	7.6%	6,250
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	4,901,709	2.8%	135,289
EXPENDITURES				
Current				
General Government	767,200	959,300	25.0%	192,100
Public Safety	1,582,300	1,718,950	8.6%	136,650
Public Works	1,478,430	1,587,800	7.4%	109,370
Culture and Recreation	252,750	258,250	2.2%	5,500
Health and Welfare	139,950	143,150	2.3%	3,200
Miscellaneous	171,850	200,800	16.8%	28,950
Debt Service				
Principal	-	-	0.0%	-
Interest and Other Charges	-	-	0.0%	-
Total Expenditures	4,392,480	4,868,250	10.8%	475,770
Excess of Revenues Over (Under) Expenditures	373,940	33,459		(340,481)
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	50,807		
Beginning Fund Balance	2,006,635	2,007,242		
Ending Fund Balance	2,007,242	2,058,049	2.5%	50,807
	46%	42%		

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	2,509,206	96,508.00	4.0%
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%
101-31050 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	2,547,856.00	97,608.00	4.0%

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	160.00	50.00	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%
101-32160 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	27,450	150.00	0.5%
101-32211 SIGN, COND USE, VARIANCE PERMITS	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	1,311.00	1,250.00	8,750	600	7,250	6,650.00	1108.3%
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	88,800.00	6,250.00	7.6%

INTERGOVERNMENTAL REV

101-33100 FEDERAL GRANTS	-	-	-	-	9,885.00	5,000.00	-	-	-	0.0%
101-33401 LOCAL GOVT. AID	1,518,779.00	1,525,081.00	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	11,600.00	12,013	19,950	-	(19,950.00)	-100.0%
101-33423 DISPARITY REDUCTION AID	178,231.00	191,415.00	177,563.00	223,447.00	234,969.00	309,854.00	-	-	-	0.0%
101-33450 STATE CONTRIBUTION - GASB 68	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%
101-33650 III LIEU OF TAXES-HRA	6,588.00	5,488.00	6,101.00	-	-	1,013	-	-	-	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 SHOW 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 SERVICE	29,416.00	43,751.00	35,160.00	36,491.00	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 FORFEITURES	-	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	-	-	2,074.00	-	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

101-37610 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 - PD	3,000.00	(2,522.00)	(554.00)	(9.00)	360.00	(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	5,212,907.00	94,570.00	1.8%
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Key Budget Highlights for General Fund Revenues

- The proposed 2023 levy is 4%
General Fund Levy - 4% Increase - \$96,508
- Increase in LGA for 2023 2.2% or \$40,381

DEPARTMENTAL EXPENDITURES

GENERAL GOVERNMENT EXPENDITURES

MAYOR & CITY COUNCIL

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
101-1110-103 PART TIME SALARIES	57,403.00	59,920.00	47,425.00	49,480.00	48,280.00	59,320.00	59,150.00	59,150.00	-	0.0%
101-1110-121 PERA	1,724.00	1,368.00	1,270.00	1,536.00	1,524.00	2,352.00	2,100.00	3,000.00	900.00	42.9%
101-1110-122 SOCIAL SECURITY CONTRIBUT.	2,199.00	1,378.00	1,250.00	1,016.00	956.00	584.00	3,700.00	3,700.00	-	0.0%
101-1110-125 MEDICARE CONTRIBUTIONS	832.00	467.00	399.00	345.00	302.00	232.00	900.00	900.00	-	0.0%
101-1110-133 LIFE INSURANCE	584.00	641.00	626.00	641.00	641.00	588.00	650.00	650.00	-	0.0%
101-1110-151 WORKER'S COMP. INSURANCE	-	-	81.00	87.00	92.00	79.00	100.00	100.00	-	0.0%
101-1110-201 OFFICE SUPPLIES AND EXPENS	1,103.00	379.00	450.00	268.00	875.00	603.00	650.00	650	-	0.0%
101-1110-331 TRAVEL & TRAINING	3,617.00	2,596.00	3,221.00	7,672.00	11,844.00	1,205.00	4,400.00	4,400.00	-	0.0%
101-1110-335 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%
101-1110-352 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	(300.00)	-2.9%
101-1110-361 GENERAL LIABILITY INSURANCE	-	-	-	4.00	4.00	-	50.00	50	-	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	84,700.00	600.00	0.7%

ADMINISTRATION

101-11400-101 REGULAR SALARIES	186,386.00	178,236.00	193,559.00	202,088.00	198,046.00	186,447.00	228,050.00	315,650.00	87,600.00	38.4%
101-11400-102 OVERTIME	-	16.00	105.00	-	-	9.00	-	-	-	0.0%
101-11400-120 PAID ADMINISTRATIVE LEAVE	-	-	-	-	8,241.00	-	-	-	-	0.0%
101-11400-103 PART TIME SALARIES	5,688.00	2,765.00	-	-	-	-	-	-	-	0.0%
101-11400-121 PERA	13,943.00	13,365.00	14,504.00	15,120.00	15,435.00	12,721.00	17,150.00	23,700.00	6,550.00	38.2%
101-11400-122 SOCIAL SECURITY CONTRIBUT.	11,405.00	10,870.00	11,137.00	11,337.00	11,844.00	10,585.00	14,150.00	19,600.00	5,450.00	38.5%
101-11400-125 MEDICARE CONTRIBUTIONS	2,667.00	2,542.00	2,605.00	2,651.00	2,770.00	2,476.00	3,350.00	4,600.00	1,250.00	37.3%
101-11400-129 PENSION EXPENSE	1,283.00	-	-	-	-	-	-	-	-	0.0%
101-11400-131 HEALTH INSURANCE	101,273.00	66,951.00	60,085.00	71,480.00	57,665.00	49,374.00	75,600.00	105,800.00	30,200.00	39.9%
101-11400-132 DENTAL INSURANCE	3,059.00	2,630.00	1,740.00	2,500.00	768.00	2,846.00	3,000.00	4,000.00	1,000.00	33.3%
101-11400-133 LIFE INSURANCE	870.00	952.00	984.00	1,001.00	1,144.00	777.00	1,150.00	1,500.00	350.00	30.4%
101-11400-134 HSA EMPLOYER CONTRIBUTION	-	6,000.00	12,146.00	6,000.00	2,000.00	1,333.00	-	-	-	0.0%
101-11400-135 Other Employee Benefits	-	45.00	294.00	651.00	234.00	1,100.00	700.00	4,150.00	3,450.00	492.9%
101-11400-151 WORKER'S COMP. INSURANCE	-	-	1,380.00	1,288.00	1,194.00	1,169.00	1,300.00	1,250.00	(50.00)	-3.8%
101-11400-162 RETIRE DENTAL INSURANCE	-	-	-	(33.00)	(222.00)	314.00	-	-	-	0.0%
101-11400-201 OFFICE SUPPLIES AND EXPENS	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%
101-11400-202 POSTAGE	-	-	-	-	500.00	1,573.00	2,500.00	2,600	100.00	4.0%
101-11400-210 OPERATING SUPPLIES	1,090.00	1,279.00	447.00	318.00	663.00	2,079.00	800.00	1,050	250.00	31.3%
101-11400-221 TELEPHONE	221.00	3,639.00	14,447.00	1,092.00	1,370.00	1,517.00	1,500.00	3,900	2,400.00	160.0%
101-11400-331 TRAVEL & TRAINING	970.00	4,558.00	798.00	3,446.00	709.00	680.00	4,100.00	4,300	200.00	4.9%
101-11400-361 GENERAL LIABILITY INSURANC.	-	-	2,327.00	2,412.00	3,010.00	3,231.00	3,400.00	5,000.00	1,600.00	47.1%
101-11400-404 EQUIP. MAINTENANCE CONTRAC	-	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	515,550.00	138,250.00	36.6%

ELECTIONS

101-11500-210 OPERATING SUPPLIES	153.00	-	18.00	-	4,008.00	18.00	1,000.00	5,000.00	4,000.00	0.0%
101-11500-310 ELECTION JUDGES SALARIES	5,531.00	-	5,567.00	-	11,387.00	-	8,000.00	8,000.00	-	0.0%
101-11500-497 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

101-11510-101 CODIFICATION	-	-	1,989.00	-	1,061.00	450.00	2,000.00	2,000.00	-	0.0%
TOTAL CODIFICATION	-	-	1,989.00	-	1,061.00	450.00	2,000.00	2,000.00	-	0.0%

POST AUDIT

101-11540-301 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%

BIDGS, PLANNING & ZONING

101-11550-101 REGULAR SALARIES	-	-	-	2,292.00	57,354.00	59,369.00	62,150.00	32,500.00	(29,650.00)	-47.7%
101-11550-120 Paid Administrative Leav	-	-	-	-	1,514.00	-	-	-	-	0.0%
101-11550-121 PERA	-	-	-	172.00	4,415.00	4,453.00	4,700.00	2,450.00	(2,250.00)	-47.9%
101-11550-122 SOCIAL SECURITY	-	-	-	131.00	3,502.00	3,519.00	3,900.00	2,050.00	(1,850.00)	-47.4%
101-11550-125 MEDICARE CONTRIBUTIONS	-	-	-	31.00	819.00	823.00	950.00	500.00	(450.00)	-47.4%
101-11550-131 HEALTH INSURANCE	-	-	-	-	10,696.00	8,575.00	10,000.00	13,250.00	3,250.00	32.5%
101-11550-132 DENTAL INSURANCE	-	-	-	-	1,121.00	626.00	1,000.00	500.00	(500.00)	-50.0%
101-11550-133 LIFE INSURANCE	-	-	-	-	361.00	298.00	350.00	200.00	(150.00)	-42.9%
101-11550-135 OTHER EMPLOYEE BENEFITS	-	-	-	55.00	-	-	-	-	-	0.0%
101-11550-151 WORKER'S COMP. INSURANCE	-	-	-	-	406.00	450.00	-	600.00	600.00	0.0%
101-11550-201 OFFICE SUPPLIES AND EXPENS	-	-	-	-	1,928.00	169.00	2,500.00	2,500.00	-	0.0%
101-11550-223 BIDGS	61.00	135.00	-	-	-	8.00	-	-	-	0.0%
101-11550-300 PROFESSIONAL SERVICES	1,800.00	-	-	-	75.00	1,470.00	2,000.00	2,100.00	100.00	5.0%
101-11550-302 COMMITTEE MEETING SALARIES	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%
101-11550-303 CONTRACTUAL SERVICES	35,155.00	43,618.00	59,446.00	71,990.00	29,975.00	19,393.00	17,000.00	75,550.00	58,550.00	344.4%
101-11550-331 TRAVEL & TRAINING	-	-	-	-	260.00	288.00	2,000.00	2,000.00	-	0.0%
101-11550-361 GENERAL LIABILITY INSURA	-	-	-	-	18.00	23.00	-	-	-	0.0%
101-11550-433 DUES AND SUBSCRIPTIONS	750.00	750.00	750.00	750.00	825.00	825.00	750.00	4,000.00	3,250.00	433.3%
TOTAL BIDGS, PLANNING & ZONING	39,641.00	46,903.00	62,121.00	76,971.00	115,969.00	102,344.00	110,000.00	140,900.00	30,900.00	28.1%

	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	84,000.00	20,800.00	32.9%
TOTAL CITY ATTORNEY	49,870.00	54,602.00	65,439.00	61,928.00	57,216.00	75,362.00	63,200.00	84,000.00	20,800.00	32.9%
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	919.00	-	-	-	-	1,000.00	1,000.00	-	0.0%
101-41940-106 MAINTENANCE SALARIES	-	65.00	-	-	-	-	-	-	-	0.0%
101-41940-109 CALL OUT PAY	-	-	-	90.00	180.00	92.00	500.00	500.00	-	0.0%
101-41940-120 Paid Administrative Leave	-	-	-	-	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 CONTRIBUT.	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 CONTRIBUTION	-	2,713.00	-	-	-	-	-	-	-	0.0%
101-41940-135 Other Employee Benefits	-	-	-	-	150.00	-	300.00	300.00	-	0.0%
101-41940-223 BUILDINGS MAINT. SUPPLIES	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 INSURANCE	-	-	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%
101-41940-360 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%
101-41940-401 EQUIP. MAINTENANCE CONTRAC	-	-	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 EXPENDITURES	610,444.00	553,879.00	612,914.00	644,591.00	652,453.00	629,872.00	767,200.00	959,300.00	192,100.00	25.0%

Key Budget Highlights for General Government Expenditures

- Increase can be attributed to possible increase in salary for City Administrator, adding a position of Deputy City Administrator and a 6 month salary for the position of Community Planner. Also, there has been changes in benefit enrollment levels and increases from 2021-2023 Union Contract wage increases
- Investment in the building updates and maintenance (painting and doors)

Development

PUBLIC SAFETY EXPENDITURES

POLICE

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
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	681,000.00	10,650.00	1.6%
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	27,500.00	-	0.0%
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 Leav	-	-	-	-	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	131,550.00	5,150.00	4.1%
101-42100-122 SOCIAL SECURITY CONTRIBUTI	2,745.00	2,873.00	2,961.00	3,021.00	3,018.00	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	11,300.00	400.00	3.7%
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	179,250.00	11,800.00	7.0%
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	10,000.00	-	0.0%
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	3,650.00	-	0.0%
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	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	-	0.0%
101-42100-201 OFFICE SUPPLIES AND EXPENS	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	3,600.00	2,290.00	2,146.00	56.00	3,600.00	2,900.00	(700.00)	-19.4%
101-42100-222 VEHICLES - SUPPLIES & MA	-	-	-	-	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	9,605.00	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	-	-	19,054.00	22,928.00	22,740.00	24,950.00	26,200.00	27,150.00	950.00	3.6%
101-42100-361 GENERAL LIABILITY INSURANC	-	-	37.00	39.00	44.00	44.00	50.00	100.00	50.00	100.0%
101-42100-362 PROPERTY INSURANCE	-	-	-	-	-	-	-	-	-	0.0%
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 CONTRAC	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 EQUIP	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	1,432,450.00	125,100.00	9.6%

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 CONTRIBUTI	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 COMPENSATIO	-	-	-	-	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 EXPENS	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	9,600.00	3,250.00	51.2%
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	14,000.00	6,000.00	75.0%
101-42200-222 VEHICLES - SUPPLIES & MAIN	17,244.00	15,878.00	15,236.00	15,075.00	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	2,297.00	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	3,050.00	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 EQUIP	-	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

101-42250-319 REMITTANCE OF STATE FIRE A	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%

SAFETY/EMERGENCY MGMT.
 101-42500-210 OPERATING SUPPLIES
 101-42500-300 PROFESSIONAL SERVICES
TOTAL SAFETY/EMERGENCY MGMT.

2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
		15.00	-	-	-	-	-	-	0.0%
5,000.00	6,917.00	342.00	1,417.00	1,565.00	1,618.00	1,600.00	1,650.00	50.00	3.1%
5,000.00	6,917.00	357.00	1,417.00	1,565.00	1,618.00	1,600.00	1,650.00	50.00	3.1%

ANIMAL CONTROL
 101-42700-210 OPERATING SUPPLIES
 101-42700-223 BUILDINGS MAINT. SUPPLIE
 101-42700-310 HUMANE SOCIETY
 101-42700-360 UTILITIES
TOTAL ANIMAL CONTROL

84.00	143.00	287.00	123.00	140.00	71.00	200.00	200.00	-	0.0%
-	-	-	-	20.00	-	-	-	-	0.0%
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%
2,387.00	2,408.00	3,379.00	3,156.00	2,587.00	3,057.00	3,350.00	3,500.00	150.00	4.5%
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	1,328,439.00	1,386,220.00	1,438,749.00	1,582,300.00	1,718,950.00	136,650.00	8.6%
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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)
 - 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 - \$9,000 Concrete sidewalk on north side of Fire Hall
- Capital Outlay Other Equip - \$15,000 - 4 pagers (\$1,000) & \$12,000 4 sets of turnout gear

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	587,691.00	682,680.00	674,500.00	(8,180.00)	-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	37,300.00	-	0.0%
101-43100-103 PART TIME SALARIES	3,210.00	3,206.00	-	-	-	14,766.00	-	-	-	0.0%
101-43100-105 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 Leave	-	-	-	-	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	54,400.00	150.00	0.3%
101-43100-122 SOCIAL SECURITY CONTRIBUTI	31,268.00	32,463.00	34,097.00	30,655.00	32,107.00	35,733.00	44,850.00	45,000.00	150.00	0.3%
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	10,550.00	50.00	0.5%
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	269,400.00	22,800.00	9.2%
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 CONTRIBUTION	-	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. INSURANCE	-	-	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	10,500.00	500.00	5.0%
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 SUPPLIES	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	1,993.00	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 INSURANC	-	-	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%
101-43100-363 UTILITIES	7,592.00	9,919.00	10,516.00	11,239.00	9,468.00	11,019.00	11,450.00	12,450.00	600.00	5.1%
101-43100-404 EQUIP. MAINTENANCE CONTRAC	-	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%
101-43100-520 CAP OUTLAY - IMPROVEMENTS	2,107.00	-	-	-	-	-	-	-	-	0.0%
101-43100-520 CAP OUTLAY - OTHER EQUIP	-	-	5,661.00	14,173.00	-	-	-	-	-	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	1,469,450.00	93,970.00	6.8%
EQUIPMENT MAINTENANCE										
101-43126-221 MAINT. AND REPAIR SUPPLIES	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										
101-43230-304 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	1,228,339.00	1,287,778.00	1,348,997.00	1,478,430.00	1,587,800.00	109,370.00	7.4%

Key Budget Highlights for Public Works Expenditures

- Increase can be attributed to changes in benefit enrollment levels and increases from 2011-2021 Union Contract wage increases
- Increase in cost of fuel
- Building & Maintenance increased for annual maintenance to North Campus

PARKS & RECREATION EXPENDITURES

RECREATION BOARD

101-45120-470 CONTRIBUTIONS

TOTAL RECREATION BOARD

2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
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%
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

101-45123-102 OVERTIME

101-45123-103 PART TIME SALARIES

101-45123-109 CALL OUT PAY

101-45123-121 PERA

101-45123-122 SOCIAL SECURITY CONTRIBUT.

101-45123-125 MEDICARE CONTRIBUTIONS

101-45123-129 PENSION EXPENSE

101-45123-131 HEALTH INSURANCE

101-45123-132 DENTAL INSURANCE

101-45123-133 LIFE INSURANCE

101-45123-135 Other Employee Benefits

101-45123-151 WORKER'S COMP. INSURANCE

101-45123-161 RETIREE HEALTH INSURANCE

101-45123-162 RETIREE DENTAL INSURANCE

101-45123-163 RETIREE LIFE INSURANCE

101-45123-210 OPERATING SUPPLIES

101-45123-221 MAINT. AND REPAIR SUPPLIES

101-45123-222 MAINT. & REPAIRS - ADA

101-45123-300 PROFESSIONAL SERVICES

101-45123-321 TELEPHONE

101-45123-361 GENERAL LIABILITY INSURANCE

101-45123-362 PROPERTY INSURANCE

101-45123-380 UTILITIES

101-45123-411 RENTALS - LEASES

101-45123-530 CAP OUTLAY - IMPROVEMENTS

TOTAL RINKS, PLAYGROUNDS & PARK

20,681.00	46,753.00	49,565.00	25,110.00	13,005.00	34,366.00	48,100.00	48,100.00	-	0.0%
235.00	8,021.00	-	-	554.00	419.00	2,300.00	2,300.00	-	0.0%
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%
-	-	-	-	-	-	1,000.00	1,000.00	-	0.0%
1,569.00	3,735.00	3,767.00	1,883.00	1,017.00	2,598.00	3,900.00	3,900.00	-	0.0%
3,217.00	4,816.00	4,712.00	3,111.00	1,858.00	2,983.00	5,250.00	5,250.00	-	0.0%
752.00	1,126.00	1,102.00	728.00	435.00	698.00	1,250.00	1,250.00	-	0.0%
107.00	-	-	-	-	-	-	-	-	0.0%
6,491.00	15,145.00	17,183.00	21,334.00	3,876.00	13,018.00	21,450.00	22,500.00	1,050.00	4.9%
-	-	-	469.00	-	142.00	850.00	850.00	-	0.0%
-	-	-	(58.00)	-	-	300.00	300.00	-	0.0%
-	100.00	100.00	34,974.00	100.00	-	300.00	300.00	-	0.0%
-	-	4,717.00	4,629.00	4,853.00	4,011.00	5,100.00	4,650.00	(450.00)	-8.8%
-	-	-	2,146.00	23,700.00	-	-	-	-	0.0%
-	-	-	(33.00)	928.00	(853.00)	-	-	-	0.0%
-	-	-	(8.00)	-	-	-	-	-	0.0%
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%
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%
-	-	-	-	-	-	10,000.00	10,400.00	400.00	4.0%
-	930.00	-	-	-	-	-	-	-	0.0%
-	226.00	1,297.00	1,240.00	1,224.00	1,454.00	1,350.00	1,700.00	350.00	25.9%
-	-	803.00	867.00	863.00	865.00	950.00	700.00	(250.00)	-26.3%
-	-	2,996.00	3,469.00	3,825.00	3,946.00	4,150.00	1,850.00	(2,300.00)	-55.4%
-	-	8,473.00	11,683.00	9,640.00	12,502.00	12,500.00	16,850.00	4,350.00	34.8%
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%
-	-	111.00	-	-	-	-	-	-	0.0%
-	-	-	-	-	-	-	-	-	0.0%
77,530.00	136,945.00	145,360.00	149,502.00	99,803.00	116,056.00	171,400.00	175,350.00	3,950.00	2.3%

CURLING CLUB / SKI TRAIL

101-45127-221 MAINT. AND REPAIR SUPPLIES

101-45127-380 UTILITIES

TOTAL CURLING CLUB / SKI TRAIL

37.00	-	-	-	-	-	-	-	-	0.0%
398.00	361.00	191.00	579.00	499.00	541.00	650.00	950.00	300.00	46.2%
435.00	361.00	191.00	579.00	499.00	541.00	650.00	950.00	300.00	46.2%

PUBLIC ARTS

101-45125-210 OPERATING SUPPLIES

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%
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

101-45185-121 PERA

101-45185-122 SOCIAL SECURITY CONTRIBUT

101-45185-131 HEALTH INSURANCE

101-45185-210 OPERATING SUPPLIES

101-45185-220 MAINTENANCE SUPPLIES

101-45185-221 MAINT. AND REPAIR SUPPLIES

101-45185-223 BUILDINGS MAINT. SUPPLIES

101-45185-321 TELEPHONE

101-45185-361 GENERAL LIABILITY INSURANCE

101-45185-362 PROPERTY INSURANCE

101-45185-380 UTILITIES

TOTAL COMMUNITY BUILDING

-	32.00	-	-	-	-	-	-	-	0.0%
-	2.00	-	-	-	-	-	-	-	0.0%
-	2.00	-	-	-	-	-	-	-	0.0%
-	14.00	-	-	-	-	-	-	-	0.0%
807.00	656.00	848.00	986.00	613.00	7,614.00	850.00	2,000.00	1,150.00	135.3%
-	56.00	-	-	-	-	-	-	-	0.0%
-	-	-	-	-	-	-	-	-	0.0%
2,243.00	710.00	1,518.00	1,105.00	10,183.00	632.00	25,000.00	25,000.00	-	0.0%
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%
-	-	147.00	156.00	138.00	137.00	150.00	200.00	50.00	33.3%
691.00	318.00	694.00	736.00	811.00	834.00	900.00	650.00	(250.00)	-27.8%
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%
8,221.00	7,235.00	9,272.00	9,991.00	17,497.00	16,062.00	34,300.00	35,550.00	1,250.00	3.6%

TOTAL PARKS & RECREATION EXPENDITURES

131,844.00	186,541.00	200,539.00	206,517.00	155,380.00	169,059.00	252,750.00	258,250.00	5,500.00	2.2%
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Highlights for Culture & Recreation Expenditures

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

HEALTH & WELFARE EXPENDITURES

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2021 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
CEMETERY										
101-49001-101 REGULAR SALARIES	48,739.00	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	1,500.00	-	0.0%
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	-	200.00	-	0.0%
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	4,300.00	-	0.0%
101-49001-122 SOCIAL SECURITY CONTRIBUTI	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	1,000.00	-	0.0%
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. INSURANCE	-	-	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 INSURANCE	-	-	-	849.00	10,064.00	9,045.00	10,000.00	-	(10,000.00)	-100.0%
101-49001-162 RETIREE DENTAL INSURANCE	-	-	-	(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 SUPPLIES	994.00	1,322.00	193.00	316.00	-	63.00	750.00	750.00	-	0.0%
101-49001-223 BUILDINGS MAINT. SUPPLIES	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 INSURANC	-	-	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%
101-49001-401 EQUIP. MAINTENANCE CONTRAC	-	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	6,000.00	-	0.0%
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	143,150.00	3,200.00	2.3%
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	143,150.00	3,200.00	2.3%

Key Highlights for Health & Welfare Expenditures

- CEMETERY

- Increase is due to changes in benefit enrollment.

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 CONTRIBUT.	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. INSURANCE	-	-	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 INSURANCE	-	-	-	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	87,607.00	68,000.00	82,000.00	14,000.00	20.6%
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.FERMI	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	6,410.00	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	12,600.00	12,600.00	-	0.0%
101-49100-472 MAYOR'S/KIDZ BLOCK PARTY	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%
101-49100-495 BAD DEBT EXPENSE	30.00	-	1,399.00	-	-	-	-	-	-	0.0%
101-49100-497 EXTRAORDINARY EXPENSES	-	904.00	-	26,190.00	32,370.00	3,188.00	-	-	-	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	442,950.00	(410,200.00)	-48.1%
INSURANCE										
101-49200-141 UNEMPLOYMENT COMPENSATION	333.00	360.00	15.00	-	420.00	-	-	-	-	0.0%
101-49200-151 WORKER'S COMP. INSURANCE	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 INSURANCE	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	651,633.00	803,614.00	1,583,167.00	1,478,085.00	897,100.00	494,650.00	(402,450.00)	-44.9%
DEBT REDEMPTION										
101-49260-601 DEBT REDEMPTION - PRINCIPA	113,226.00	118,032.00	123,041.00	63,465.00	-	-	-	-	-	0.0%
101-49260-611 DEBT REDEMPTION - INTEREST	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	5,162,100.00	44,370.00	0.9%
REVENUE OVER/(UNDER) EXPENDITURES	139,925.00	120,092.00	47,712.00	298,234.00	(235,355.00)	(86,312.00)	607.00	50,807.00	50,200.00	8270.2%

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 \$138,850
 - Library Fund - \$131,000
 - August - \$6,500
 - Golf Course - \$13,000

211-LIBRARY

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										
211-33422 OTHER STATE GRANTS AND AIDS	55,000.00	3,060.00	-	9,040.00	-	-	-	-	-	0.0%
211-33450 STATE CONTRIBUTION - GASB 68	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 AID	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 Leave	-	-	-	-	5,025.00	-	-	-	-	0.0%
211-45500-121 PERA	10,298.00	9,664.00	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 CONTRIBUTI	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 CONTRIBUTION	-	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 COMPENSATIO	-	-	-	-	2,336.00	-	-	-	-	0.0%
211-45500-151 WORKER'S COMP. INSURANCE	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 INSURANCE	-	-	-	999.00	(999.00)	-	-	-	-	0.0%
211-45500-201 OFFICE SUPPLIES AND EXPENS	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 SUPPLIES	1,208.00	2,886.00	1,542.00	5,195.00	3,496.00	697.00	2,000.00	2,000.00	-	0.0%
211-45500-223 BUILDINGS MAINT. SUPPLIES	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 INSURANC	-	-	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%
211-45500-360 UTILITIES	9,076.00	8,302.00	8,412.00	10,346.00	10,343.00	15,100.00	14,000.00	16,600.00	2,600.00	20.0%
211-45500-401 EQUIP. MAINT. CONTRACTS	5,318.00	5,899.00	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	-	0.0%
211-45500-434 AUDIO AND VIDEO TAPES	5,960.00	7,693.00	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 - IMPROVEMENTS	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%
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Key Highlights for Library Expenditures

LIBRARY FUND
- Funding to remain as it was in 2022

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										
231-33100 FEDERAL GRANTS	-	-	-	-	6,138.00	-	-	-	-	0.0%
231-33403 STATE GRANTS	37,942.00	-	-	-	-	-	-	-	-	0.0%
231-33422 OTHER STATE GRANTS AND AIDS	42,705.00	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 68	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	78,787.00	83,100.00	83,100.00	-	0.0%
231-34922 SALE OF AVA GAS - TAX	44,505.00	55,185.00	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 AS	-	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 CONTRIBUTI	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 CONTRIBUTION	-	4.00	-	-	-	-	-	-	-	0.0%
231-49810-151 WORKER'S COMP. INSURANCE	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 SUPPLIES	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. SUPPLIES	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	0.0%
231-49810-331 TRAVEL & TRAINING	131.00	-	-	-	-	-	-	-	-	0.0%
231-49810-361 GENERAL LIABILITY INSURANC	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%
231-49810-360 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	3,444.00	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

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										
241-31710 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%
241-31740 GOLF - MISC SALES	-	-	-	45.00	-	-	-	-	-	0.0%
241-31750 GOLF CART RENTAL FEES	21,727.00	24,902.00	60,264.00	55,878.00	134,804.00	154,047.00	145,000.00	145,000.00	-	0.0%
241-31903 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

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
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 CONTRIBUTI	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 COMPENSATION	55.00	292.00	98.00	-	-	-	100.00	100.00	-	0.0%
241-45125-151 WORKER'S COMP. INSURANCE	-	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 SUPPLIES	111.00	23.00	-	-	-	511.00	500.00	500.00	-	0.0%
241-45125-223 BUILDINGS MAINT. SUPPLIES	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 INSURANC	-	-	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%
241-45125-363 PROPERTY INSURANCE	29,710.00	13,879.00	28,859.00	25,605.00	21,167.00	74,863.00	90,650.00	90,650.00	-	0.0%
241-45125-360 UTILITIES	-	-	213.00	-	-	301.00	350.00	350.00	-	0.0%
241-45125-401 EQUIP. MAINTENANCE CONTRAC	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%
241-45125-411 LEASES AND RENTALS	-	180.00	180.00	-	38.00	-	200.00	200.00	-	0.0%
241-45125-433 DUES AND SUBSCRIPTIONS	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%
241-45125-439 MISCELLANEOUS	55,000.00	36,964.00	-	-	-	-	-	21,300.00	21,300.00	0.0%
241-45125-531 CAP OUTLAY - EQUIPMENT	1,997.00	1,539.00	1,073.00	601.00	2,477.00	121.00	150.00	-	(150.00)	100.0%
241-45125-614 INTEREST EXPENSE	-	-	-	-	-	-	-	-	-	-
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 over \$21,300 for capital lease payments.

301-2018A GO BOND DEBT SERVICE

REVENUES

OTHER REVENUE

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	-	24,915.00	-	-	-	0.0%
TOTAL OTHER FINANCING SOURCES	-	-	29,993.00	15,739.00	75,000.00	309,915.00	275,000.00	250,000.00	(25,000.00)	0.0%

TOTAL REVENUES

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
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

301-17000-601 BOND PRINCIPAL PAYMENTS	-	-	-	-	-	110,000.00	275,000.00	270,000.00	(5,000.00)	-1.8%
301-17000-611 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)
REVENUE OVER/(UNDER) EXPENDITURES	-	-	140,973.00	178,348.00	157,738.00	185,545.00	20,300.00	7,800.00	(12,500.00)	0.0%

Key Highlights for Debt Service Fund Expenditures

- Transfer in comes from the Sales Tax fund for Street Improvements (Fund 261)

INTERGOVERNMENTAL REV
401-33100 FEDERAL GRANTS
401-33403 STATE GRANTS
TOTAL OTHER FINANCING SOURCES

CAPITAL EQUIPMENT EXPENDITURES

2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADDITIONAL BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
-	-	-	-	402.00	-	-	-	-	0.0%
-	-	-	25,242.00	-	-	-	-	-	0.0%
-	31,055.00	31,361.00	606,272.00	1,010,924.00	-	585,000.00	521,800.00	(63,200.00)	-10.4%
-	-	354,739.00	12,016.00	64,671.00	146,666.00	1,332,600.00	1,267,800.00	(69,800.00)	-5.2%
-	-	-	-	269,500.00	-	225,000.00	-	(225,000.00)	-100.0%
-	71,691.00	-	19,795.00	46,415.00	54,388.00	-	174,100.00	174,100.00	100.0%
-	48,007.00	137,499.00	1,206,934.00	230,681.00	219,781.00	289,100.00	355,700.00	66,600.00	23.0%
-	-	-	-	-	87,140.00	185,000.00	185,000.00	-	0.0%
-	-	-	-	24,925.00	48,056.00	31,600.00	29,350.00	(2,250.00)	-7.1%
-	-	-	-	-	-	-	-	-	0.0%
-	150,753.00	523,599.00	1,870,299.00	1,647,518.00	556,031.00	2,648,300.00	2,528,750.00	(119,550.00)	-4.5%
-	(59,903.00)	67,844.00	74,848.00	138,569.00	1,123,573.00	(952,900.00)	(1,358,300.00)	(405,400.00)	42.5%

Key Highlights for the Capital Equipment Vendor

- [illegible]

402-STREET IMPROVEMENT FUND

REVENUES

INTERGOVERNMENTAL REV

402-33403 STATE GRANTS

TOTAL INTERGOVERNMENTAL REV

CHARGES FOR SERVICES

402-34900 MISCELLANEOUS REVENUES

TOTAL CHARGES FOR SERVICES

OTHER REVENUE

402-36100 SPECIAL ASSESSMENTS

402-36210 INTEREST EARNINGS

TOTAL OTHER REVENUE

OTHER FINANCING SOURCES

402-39203 TRANSFER IN

402-39310 BOND PROCEEDS

TOTAL OTHER FINANCING SOURCES

TOTAL 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	-	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	-	-	-	-	-	-	-	-	-	0.0%
402-34900 MISCELLANEOUS REVENUES	-	-	-	-	-	-	-	-	-	0.0%
TOTAL CHARGES FOR SERVICES	-	-	-	-	-	-	-	-	-	0.0%
OTHER REVENUE	-	-	-	-	-	-	-	-	-	0.0%
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	-	237,810.00	250,000.00	250,000.00	400,000.00	500,000.00	275,000.00	-	(275,000.00)	-100.0%
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	-	237,810.00	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

402-49200-312 BOND ISSUANCE COSTS

402-49200-530 IMPROVEMENTS

402-49200-720 TRANSFER OUT

TOTAL STREET IMPROVEMENTS

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)
402-49200-300 PROFESSIONAL SERVICES	-	-	-	51,430.00	9,092.00	3,847.00	-	-	-	#DIV/0!
402-49200-312 BOND ISSUANCE COSTS	-	-	52,352.00	32,020.00	-	57,859.00	-	-	-	#DIV/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	#DIV/0!

Key Highlights for the Street Improvement Fund

• 2023-2024 Street Improvement Project begins in Summer 2023

411-CAPITAL PROJECTS

TAXES

411-31311 LODGING TAX

TOTAL TAXES

CHARGES FOR SERVICES

411-34900 MISCELLANEOUS REVENUES

TOTAL CHARGES FOR SERVICES

OTHER REVENUE

411-36210 INTEREST EARNINGS

TOTAL OTHER REVENUE

TOTAL REVENUES

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
TAXES	-	-	-	-	7,379.00	81,359.00	54,000.00	80,000.00	26,000.00	48.1%
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	49,974.00	49,714.00	52,838.00	54,617.00	40,027.00	-	-	-	-	0.0%
411-34900 MISCELLANEOUS REVENUES	49,974.00	49,714.00	52,838.00	54,617.00	40,027.00	-	-	-	-	#DIV/0!
TOTAL CHARGES FOR SERVICES	49,974.00	49,714.00	52,838.00	54,617.00	40,027.00	-	-	-	-	0.0%
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%
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

411-49500-439 MISCELLANEOUS

411-49500-510 CONSTRUCTION PROJECTS

411-49500-511 EDNA G RESTORATION PROJ

TOTAL CAPITAL PROJECTS

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)
411-49500-300 PROFESSIONAL SERVICES	-	-	-	-	11,217.00	7,500.00	-	-	-	0.0%
411-49500-439 MISCELLANEOUS	-	-	-	-	-	8,500.00	-	-	-	0.0%
411-49500-510 CONSTRUCTION PROJECTS	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%
411-49500-511 EDNA G RESTORATION PROJ	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%
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%

601-WATER

REVENUES

TAXES

601-31020 DELINQUENT TAXES

TOTAL TAXES

INTERGOVERNMENTAL REV

601-33403 STATE GRANTS

601-33423 DISPARITY REDUCTION AID

601-33450 STATE CONTRIBUTION - GASB 68

TOTAL INTERGOVERNMENTAL REV

CHARGES FOR SERVICES

601-34900 MISCELLANEOUS REVENUES

TOTAL CHARGES FOR SERVICES

OTHER REVENUE

601-36210 INTEREST EARNINGS

TOTAL OTHER REVENUE

SALES REVENUE

601-37110 WATER SALES

601-37160 PENALTIES

601-37170 WATER SERVICES

TOTAL SALES REVENUE

OTHER FINANCING SOURCES

601-39102 INSURANCE PROCEEDS

601-39203 TRANSFERS IN

601-39310 G.O. BOND PROCEEDS

601-39500 EXTRAORDINARY REVENUES

601-39700 CONTRIBUTED CAPITAL

TOTAL OTHER FINANCING SOURCES

TOTAL REVENUES

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
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	4,016,120.00	-	100.0%
601-33423 DISPARITY REDUCTION AID	-	-	-	-	-	-	-	-	-	0.0%
601-33450 STATE CONTRIBUTION - GASB 68	2,307.00	152.00	2,774.00	813.00	980.00	672.00	-	-	-	0.0%
TOTAL INTERGOVERNMENTAL REV	2,307.00	861.00	2,774.00	813.00	980.00	672.00	4,016,120.00	4,016,120.00	-	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	9,016.00	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	9,016.00	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	1,067,101.00	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	1,082,726.00	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	-	-	-	1,750.00	-	-	-	-	-	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	1,004,030.00	-	0.0%
601-39500 EXTRAORDINARY REVENUES	-	-	-	-	39,557.00	-	600,050.00	1,645,000.00	1,044,950.00	100.0%
601-39700 CONTRIBUTED CAPITAL	-	-	-	-	389,397.00	-	-	-	-	0.0%
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	2,899,030.00	994,950.00	52.3%
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	8,243,900.00	1,030,200.00	14.3%

601-WATER

PURIFICATION EXPENDITURES

601-49420-101 REGULAR SALARIES

601-49420-102 OVERTIME

601-49420-107 STANDBY PAY

601-49420-108 CALL OUT PAY

601-49420-120 Paid Administrative Leave

601-49420-210 OPERATING SUPPLIES

601-49420-212 GASOLINE & DIESEL FUEL

601-49420-216 CHEMICALS

601-49420-221 MAINT. AND REPAIR SUPPLIES

601-49420-222 VEHICLES - SUPPLIES

601-49420-223 BUILDINGS MAINT. SUPPLIES

601-49420-300 PROFESSIONAL SERVICES

601-49420-331 TRAVEL & TRAINING

601-49420-380 UTILITIES

601-49420-520 CAPITAL OUTLAY - BUILDINGS

601-49420-530 CAP OUTLAY - IMPROVEMENTS

601-49420-550 CAP OUTLAY - VEHICLES

601-49420-580 CAP OUTLAY - OTHER EQUIP

TOTAL 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 Leave	-	-	-	-	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	26,762.00	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 SUPPLIES	7,517.00	18,606.00	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. SUPPLIES	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 - BUILDINGS	-	-	-	-	-	-	-	-	-	0.0%
601-49420-530 CAP OUTLAY - IMPROVEMENTS	-	-	-	-	-	-	4,245,150.00	4,245,150.00	-	0.0%
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	4,706,350.00	(67,550.00)	-1.4%

601-WATER

DISTRIBUTION EXPENDITURES

601-49430-101 REGULAR SALARIES

601-49430-102 OVERTIME

601-49430-103 PART TIME SALARIES

601-49430-107 STANDBY PAY

601-49430-108 CALL OUT PAY

601-49430-120 Paid Administrative Leave

601-49430-210 OPERATING SUPPLIES

601-49430-212 GASOLINE & DIESEL FUEL

601-49430-221 MAINT. AND REPAIR SUPPLIES

601-49430-222 VEHICLES - SUPPLIES

601-49430-229 METERS AND TRANSFORMERS

601-49430-230 WATER METER INSTALLATION

601-49430-235 WATER LEAK REPAIR & MAINT

601-49430-300 PROFESSIONAL SERVICES

601-49430-331 TRAVEL & TRAINING

601-49430-380 UTILITIES

601-49430-530 CAP OUTLAY - IMPROVEMENTS

601-49430-580 CAP OUTLAY - OTHER EQUIP

TOTAL 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	-	-	-	-	-	-	-	100.0%
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 Leave	-	-	-	-	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 SUPPLIES	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 TRANSFORMERS	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 INSTALLATION	-	-	-	234.00	-	-	100.00	100.00	-	0.0%
601-49430-235 WATER LEAK REPAIR & MAINT	-	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 - IMPROVEMENTS	-	-	-	-	-	-	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%

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
MISCELLANEOUS EXPENDITURES										
601-49140-111 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%
601-49140-121 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%
601-49140-122 SOCIAL SECURITY CONTRIBUTI	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%
601-49140-125 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%
601-49140-129 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%
601-49140-131 HEALTH INSURANCE	176,525.00	139,991.00	124,888.00	122,515.00	131,929.00	116,879.00	146,850.00	129,500.00	(17,350.00)	-11.8%
601-49140-132 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%
601-49140-133 LIFE INSURANCE	1,705.00	2,226.00	2,135.00	2,122.00	2,547.00	2,355.00	2,300.00	1,950.00	(350.00)	-15.2%
601-49140-134 HSA EMPLOYER CONTRIBUTION	-	19.00	13.00	-	-	-	-	-	-	0.0%
601-49140-135 Other Employee Benefits	-	437.00	35,683.00	2,471.00	1,769.00	1,101.00	2,550.00	2,550.00	-	0.0%
601-49140-136 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%
601-49140-151 WORKER'S COMP. INSURANCE	9,905.00	12,230.00	16,257.00	14,341.00	14,983.00	13,676.00	15,200.00	13,800.00	(1,400.00)	-9.2%
601-49140-161 RETIREE HEALTH INSURANCE	-	-	-	-	37.00	(30.00)	-	26,450.00	26,450.00	0.0%
601-49140-162 RETIREE DENTAL INSURANCE	-	-	-	64.00	(250.00)	(128.00)	1,000.00	1,000.00	-	0.0%
601-49140-201 OFFICE SUPPLIES AND EXPENS	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%
601-49140-202 POSTAGE	2,387.00	639.00	772.00	602.00	167.00	236.00	700.00	700.00	-	0.0%
601-49140-300 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%
601-49140-301 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%
601-49140-321 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%
601-49140-331 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%
601-49140-349 NOTICES & ADS	-	303.00	-	-	-	-	-	-	-	0.0%
601-49140-361 GENERAL LIABILITY INSURANC	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%
601-49140-362 PROPERTY INSURANCE	4,174.00	2,915.00	4,230.00	4,473.00	6,292.00	6,462.00	6,600.00	12,350.00	5,550.00	81.6%
601-49140-404 EQUIP. MAINTENANCE CONTRAC	258.00	892.00	770.00	278.00	310.00	538.00	900.00	900.00	-	0.0%
601-49140-411 RENTALS - LEASES	410.00	243.00	132.00	27.00	13.00	15.00	250.00	250.00	-	0.0%
601-49140-420 DEPRECIATION EXPENSE	255,834.00	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%
601-49140-433 DUES AND SUBSCRIPTIONS	14,490.00	12,356.00	11,872.00	12,336.00	17,709.00	17,894.00	13,050.00	19,000.00	5,950.00	45.6%
601-49140-439 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%
601-49140-447 LOSS ON DISPOSAL OF FIXED	120,962.00	-	-	-	-	-	-	-	-	0.0%
601-49140-496 BAD DEBT EXPENSE	(4,605.00)	1,964.00	(259.00)	(3,023.00)	175.00	4,468.00	-	-	-	0.0%
601-49140-497 EXTRAORDINARY EXPENSES	-	-	-	1,250.00	62.00	-	-	-	-	0.0%
601-49140-601 DEBT REDEMPTION - PRINCIPA	-	-	-	-	-	-	508,000.00	508,000.00	-	0.0%
601-49140-611 DEBT REDEMPTION - INTEREST	-	-	-	-	-	-	78,500.00	78,500.00	-	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	8,739,700.00	1,025,600.00	13.3%
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	895,250.00	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 \$3,100 noted below
 - \$5,500 - 10 year boiler inspection of the 1.25 MG Water Tower
- Capital Outlay - Improvements - \$4,245,150 - Funding at 80%
 - Chlorine Tank Upgrades
- Water Distribution Department
 - Maintenance & Repairs - Increase of \$1,750 for door replacement
 - Capital Outlay - Improvements - \$7,420,000
 - Homewood PAV Station - \$775,000 - Current funding budgeted at 80%
 - 2013-2024 Street Improvement Project - Contributed Capital

602-SEWER

REVENUES

TAXES

602-31020 DELINQUENT TAXES

TOTAL TAXES

INTERGOVERNMENTAL REV

602-33403 STATE GRANTS

602-33423 DISPARITY REDUCTION AID

602-33450 STATE CONTRIBUTION - GASB 68

TOTAL INTERGOVERNMENTAL REV

CHARGES FOR SERVICES

602-34900 MISCELLANEOUS REVENUES

TOTAL CHARGES FOR SERVICES

OTHER REVENUE

602-36210 INTEREST EARNINGS

TOTAL OTHER REVENUE

SALES REVENUE

602-37210 SEWAGE CHARGES

602-37260 PENALTIES

602-37270 SEWAGE SERVICES

TOTAL SALES REVENUE

OTHER FINANCING SOURCES

602-39101 PROCEEDS FROM SALE OF F/A

602-39102 INSURANCE PROCEEDS

602-39203 TRANSFERS IN

602-39310 G.O. BOND PROCEEDS

602-39600 EXTRAORDINARY REVENUES

602-39700 CONTRIBUTED CAPITAL

TOTAL OTHER FINANCING SOURCES

TOTAL REVENUES

602-SEWER

SEWER'S & DRAINS EXPENDITURES

602-49150-101 REGULAR SALARIES

602-49150-102 OVERTIME

602-49150-103 PART TIME SALARIES

602-49150-107 STANDBY PAY

602-49150-108 CALL OUT PAY

602-49150-120 Paid Administrative Leav

602-49150-210 OPERATING SUPPLIES

602-49150-212 GASOLINE & DIESEL FUEL

602-49150-221 MAINT. AND REPAIR SUPPLIES

602-49150-222 VEHICLES - SUPPLIES

602-49150-235 SEWER BACK-UPS, REPAIRS &

602-49150-300 PROFESSIONAL SERVICES

602-49150-331 TRAVEL & TRAINING

602-49150-530 CAP OUTLAY - IMPROVEMENTS

602-49150-550 CAPITAL OUTLAY VEHICLES

602-49150-580 CAP OUTLAY - OTHER EQUIP

TOTAL SEWER'S & DRAINS EXPENDITURES

602-SEWER

LIFT STATION EXPENDITURES

602-49470-101 REGULAR SALARIES

602-49470-102 OVERTIME

602-49470-107 STANDBY PAY

602-49470-108 CALL OUT PAY

602-49470-210 OPERATING SUPPLIES

602-49470-221 MAINT. AND REPAIR SUPPLIES

602-49470-300 PROFESSIONAL SERVICES

602-49470-321 TELEPHONE

602-49470-380 UTILITIES

602-49470-530 CAP OUTLAY - IMPROVEMENTS

602-49470-580 CAP OUTLAY - OTHER EQUIP

TOTAL LIFT STATION EXPENDITURES

602-SEWER

SEWAGE PLANT EXPENDITURES

602-49480-101 REGULAR SALARIES

602-49480-102 OVERTIME

602-49480-103 PART TIME SALARIES

602-49480-107 STANDBY PAY

602-49480-108 CALL OUT PAY

602-49480-120 Paid Administrative Leav

602-49480-210 OPERATING SUPPLIES

602-49480-212 GASOLINE & DIESEL FUEL

602-49480-216 CHEMICALS

602-49480-221 MAINT. AND REPAIR SUPPLIES

602-49480-222 VEHICLES - SUPPLIES

602-49480-223 BUILDINGS MAINT. SUPPLIES

602-49480-300 PROFESSIONAL SERVICES

602-49480-331 TRAVEL & TRAINING

602-49480-333 FREIGHT

602-49480-380 UTILITIES

602-49480-498 SLUDGE ANALYSIS & DISPOSAL

602-49480-520 CAPITAL OUTLAY - BUILDINGS

602-49480-530 CAPITAL OUTLAY - IMPROVEME

602-49480-550 CAPITAL OUTLAY - VEHICLES

602-49480-580 CAP OUTLAY - OTHER EQUIP

TOTAL SEWAGE PLANT EXPENDITURES

2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
(586.00)	201.00	174.00	(101.00)	-	-	-	-	-	0.0%
(586.00)	201.00	174.00	(101.00)	-	-	-	-	-	0.0%
(12,722.00)	-	-	-	85,000.00	-	9,333,350.00	7,833,350.00	(1,500,000.00)	-16.1%
-	47.00	-	-	-	-	-	-	-	0.0%
1,926.00	138.00	2,442.00	681.00	892.00	603.00	-	-	-	0.0%
(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%
12,001.00	769.00	979.00	958.00	126,705.00	4,185.00	1,000.00	1,000.00	-	0.0%
12,001.00	769.00	979.00	958.00	126,705.00	4,185.00	1,000.00	1,000.00	-	0.0%
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%
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%
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%
8,612.00	9,783.00	11,044.00	10,167.00	1,698.00	-	8,000.00	8,000.00	-	0.0%
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%
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%
-	-	-	-	-	7,204.00	-	-	-	0.0%
-	-	-	-	-	14,102.00	-	-	-	0.0%
200,000.00	-	215,000.00	-	150,000.00	100,000.00	120,000.00	300,000.00	180,000.00	150.0%
-	-	-	-	-	-	2,000,000.00	3,500,000.00	1,500,000.00	75.0%
-	-	-	-	16,682.00	-	-	-	-	0.0%
-	-	-	-	222,672.00	-	468,550.00	1,655,000.00	1,186,450.00	100.0%
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%
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%
2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
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%
1,021.00	2,022.00	-	356.00	74.00	172.00	2,750.00	2,750.00	-	0.0%
1,662.00	2,965.00	-	-	-	-	-	-	-	0.0%
-	-	-	433.00	8,347.00	5,225.00	6,800.00	8,450.00	1,650.00	24.3%
-	-	-	-	100.00	518.00	-	-	-	0.0%
-	-	-	-	4,199.00	-	-	-	-	0.0%
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%
-	-	-	-	1,944.00	3,266.00	3,550.00	6,350.00	2,800.00	100.0%
79.00	-	-	378.00	718.00	3,746.00	500.00	4,250.00	3,750.00	750.0%
1,276.00	473.00	397.00	211.00	851.00	1,713.00	2,000.00	2,000.00	-	0.0%
-	4,070.00	1,160.00	7,850.00	10,915.00	-	5,300.00	5,300.00	-	0.0%
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%
-	-	-	621.00	56.00	-	1,000.00	1,000.00	-	0.0%
-	-	-	-	-	-	468,550.00	1,655,000.00	1,186,450.00	0.0%
-	-	-	-	-	-	-	-	-	0.0%
-	-	-	-	-	-	-	-	-	0.0%
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%
6,274.00	11,185.00	7,862.00	964.00	-	-	1,000.00	-	(1,000.00)	-100.0%
5,012.00	-	-	41.00	-	-	-	-	-	0.0%
-	-	-	96.00	-	-	-	-	-	0.0%
-	-	-	-	197.00	-	1,000.00	1,000.00	-	0.0%
578.00	12,242.00	2,815.00	816.00	620.00	-	4,200.00	4,200.00	-	0.0%
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%
1,663.00	3,960.00	-	8,243.00	13,095.00	788.00	2,000.00	2,000.00	-	0.0%
-	377.00	2,161.00	2,067.00	2,039.00	2,209.00	2,050.00	2,300.00	250.00	12.2%
13,217.00	13,857.00	14,735.00	20,662.00	12,852.00	13,144.00	21,700.00	21,700.00	-	0.0%
-	-	-	-	-	-	-	-	-	0.0%
-	-	-	-	-	-	-	-	-	0.0%
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%
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%
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%
3,126.00	3,401.00	-	-	-	-	-	-	-	0.0%
-	-	-	1,376.00	28,583.00	16,374.00	30,750.00	34,150.00	3,400.00	11.1%
-	-	-	-	868.00	102.00	500.00	500.00	-	0.0%
-	-	-	-	13,018.00	-	-	-	-	0.0%
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%
-	-	-	-	2,808.00	2,865.00	3,200.00	5,000.00	1,800.00	100.0%
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%
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%
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%
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%
3,375.00	2,791.00	33,113.00	-	716.00	-	5,000.00	5,000.00	-	0.0%
2,093.00	2,759.00	2,761.00	3,365.00	2,376.00	3,659.00	7,000.00	5,500.00	(1,500.00)	-21.4%
984.00	1,762.00	926.00	1,819.00	857.00	918.00	2,000.00	2,500.00	500.00	25.0%
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%
25,578.00	27,082.00	31,643.00	28,723.00	29,276.00	30,036.00	35,000.00	45,000.00	10,000.00	28.6%
-	-	-	-	-	-	-	-	-	0.0%
-	-	-	-	-	-	11,333,350.00	11,333,350.00	-	0.0%
-	-	-	-	-	-	35,000.00	45,000.00	10,000.00	100.0%
-	-	-	-	-	-	-	-	-	0.0%
419,857.00	500,053.00	508,201.00	514,343.00	532,275.00	548,477.00	11,958,750.00	12,026,350.00	67,600.00	0.6%

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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
MISCELLANEOUS EXPENDITURES										
602-49450-111 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%
602-49450-121 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%
602-49450-122 SOCIAL SECURITY CONTRIBUTI	23,105.00	23,899.00	22,763.00	20,969.00	24,782.00	26,061.00	31,000.00	29,900.00	(1,100.00)	-3.5%
602-49450-125 MEDICARE CONTRIBUTIONS	5,404.00	5,589.00	5,374.00	4,904.00	5,679.00	6,035.00	7,250.00	7,000.00	(250.00)	-3.4%
602-49450-129 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%
602-49450-131 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%
602-49450-132 DENTAL INSURANCE	6,927.00	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%
602-49450-133 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%
602-49450-134 HSA EMPLOYER CONTRIBUTION	-	12,020.00	9,524.00	8,000.00	7,000.00	16,050.00	8,000.00	8,000.00	-	0.0%
602-49450-135 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%
602-49450-136 OPEB - Health Insurance	-	-	(3,961.00)	(47,274.00)	61,634.00	27,776.00	10,000.00	10,000.00	-	0.0%
602-49450-151 WORKER'S COMP. INSURANCE	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%
602-49450-161 RETIREE HEALTH INSURANCE	-	-	-	2,272.00	15,943.00	-	-	13,250.00	13,250.00	0.0%
602-49450-162 RETIREE DENTAL INSURANCE	-	-	-	(171.00)	939.00	102.00	1,000.00	1,000.00	-	0.0%
602-49450-201 OFFICE SUPPLIES AND EXPENS	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%
602-49450-202 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%
602-49450-300 PROFESSIONAL SERVICES	1,838.00	1,919.00	5,227.00	9,225.00	8,260.00	4,451.00	9,450.00	9,450.00	-	0.0%
602-49450-301 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%
602-49450-321 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%
602-49450-331 TRAVEL & TRAINING	597.00	85.00	122.00	85.00	-	23.00	1,000.00	1,000.00	-	0.0%
602-49450-361 GENERAL LIABILITY INSURANC	10,111.00	10,935.00	10,658.00	10,507.00	10,744.00	11,678.00	12,300.00	14,750.00	2,450.00	19.9%
602-49450-362 PROPERTY INSURANCE	7,223.00	4,627.00	7,645.00	8,091.00	9,918.00	10,192.00	10,192.00	10,750.00	558.00	5.5%
602-49450-404 EQUIP. MAINTENANCE CONTRAC	660.00	6,780.00	6,336.00	5,321.00	7,240.00	10,567.00	5,450.00	5,450.00	-	0.0%
602-49450-411 RENTALS - LEASES	1,162.00	985.00	972.00	309.00	276.00	289.00	900.00	900.00	-	0.0%
602-49450-420 DEPRECIATION EXPENSE	379,839.00	375,596.00	336,979.00	342,092.00	386,186.00	390,291.00	348,550.00	398,100.00	49,550.00	14.1%
602-49450-433 DUES AND SUBSCRIPTIONS	8,280.00	8,888.00	17,309.00	11,656.00	11,569.00	10,542.00	11,900.00	23,460.00	11,560.00	97.1%
602-49450-439 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%
602-49450-447 LOSS ON DISPOSAL OF FIXED	32,363.00	653.00	-	-	333.00	5,162.00	2,000.00	2,000.00	-	0.0%
602-49450-496 BAD DEBT EXPENSE	(4,480.00)	1,577.00	248.00	(2,739.00)	200.00	-	-	-	-	0.0%
602-49450-497 EXTRAORDINARY EXPENSES	-	-	-	-	-	-	-	-	-	0.0%
602-49450-499 TRANSFERS OUT	-	2,894.00	-	-	-	-	-	-	-	0.0%
602-49450-601 DEBT REDEMPTION - PRINCIPA	-	-	-	-	-	-	96,400.00	628,950.00	532,550.00	552.4%
602-49450-611 DEBT REDEMPTION - INTEREST	-	-	-	-	-	-	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	2,035,110.00	1,110,610.00	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	15,885,460.00	2,365,860.00	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)	(1,092,860.00)	(957,510.00)	707.4%
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)	(418,910.00)	(414,960.00)	10505.3%
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	(20,810.00)	(365,810.00)	-106.0%

Key Highlights for the Sewer Fund

Revenues include a 3.04 rate increase for sewer rates

- Sewer's & Drains Department
 - Operating Supplies
 - Increase of \$1,350 for door replacement at City Garage
- Sewerage 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 Cude Danger and PLOS testing (this is not permanent - 2 years)
 - Capital Outlay - Improvements
 - \$11,313,350 - Construction - Phase I for the Sewage Plant
 - Capital Outlay - Vehicles
 - \$15,000 - Truck
- Miscellaneous
 - Wages & Benefits
 - Increase is due to the Utility & Ring Specialist retiring in 2023, hiring and training an employee prior to retirement, severance for retiree

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%
604-37450 PENALTIES	27,909.00	32,462.00	32,791.00	36,819.00	5,000.00	(14.23)	27,000.00	28,700.00	1,700.00	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	4,184,038.00	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 P/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	4,133,705.00	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%

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 Leave	-	-	-	-	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 SUPPLIES	13,145.00	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 & MAIN	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. SUPPLIES	1,250.00	2,598.00	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 TRANSFORMERS	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 - BUILDINGS	-	-	-	-	-	-	-	-	-	0.0%
604-49570-530 CAP OUTLAY - IMPROVEMENTS	5,156.00	-	50,577.00	-	-	-	-	-	-	0.0%
604-49570-550 CAP OUTLAY - VEHICLES	-	-	-	-	-	-	232,000.00	295,500.00	63,500.00	27.4%
604-49570-560 CAP OUTLAY - OTHER EQUIP	3,033.00	-	-	-	-	-	-	-	-	0.0%
TOTAL TRANSMISSION & DIST. EXPENDITURES	427,552.00	379,291.00	497,638.00	417,927.00	458,282.00	492,374.66	979,600.00	886,150.00	(93,450.00)	-9.5%
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	9,678.00	11,895.00	-	7,600.00	7,100.00	(500.00)	-6.6%
604-49571-360 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	2,740.01	2,850.00	3,000.00	150.00	5.3%
604-49571-530 CAP OUTLAY - IMPROVEMENTS	-	-	-	-	-	-	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%

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
MISCELLANEOUS EXPENDITURES										
601-19550-111 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%
601-19550-116 METER READING SALARIES	7,209.00	5,282.00	1,664.00	417.00	143.00	285.52	-	-	-	0.0%
601-19550-120 Paid Administrative Leave	-	-	-	-	9,674.00	-	-	-	-	0.0%
601-19550-121 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%
601-19550-122 SOCIAL SECURITY CONTRIBUTI	19,993.00	20,881.00	20,811.00	21,700.00	22,379.00	24,787.69	37,550.00	28,300.00	(9,250.00)	-24.6%
601-19550-125 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%
601-19550-129 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%
601-19550-131 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%
601-19550-132 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%
601-19550-133 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%
601-19550-134 HSA EMPLOYER CONTRIBUTION	-	2,886.00	3,119.00	3,985.00	-	-	-	-	-	0.0%
601-19550-135 Other Employee Benefits	-	1,273.00	2,658.00	2,817.00	1,482.00	2,673.70	1,500.00	1,500.00	-	0.0%
601-19550-136 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%
601-19550-141 UNEMPLOYMENT COMPENSATIO	-	-	-	-	112.00	-	-	-	-	0.0%
601-19550-151 WORKER'S COMP. INSURANCE	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%
601-19550-161 RETIREE HEALTH INSURANCE	-	-	-	-	-	-	-	26,450.00	26,450.00	100.0%
601-19550-201 OFFICE SUPPLIES AND EXPENS	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%
601-19550-202 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%
601-19550-300 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%
601-19550-301 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%
601-19550-312 BOND ISSUANCE EXPENSE	-	-	2,386.00	-	-	-	-	-	-	0.0%
601-19550-321 TELEPHONE	7,707.00	13,553.00	14,206.00	4,865.00	5,330.00	5,550.78	5,650.00	5,650.00	-	0.0%
601-19550-331 TRAVEL & TRAINING	1,559.00	741.00	164.00	156.00	-	653.00	1,000.00	4,500.00	3,500.00	350.0%
601-19550-361 GENERAL LIABILITY INSURANC	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%
601-19550-362 PROPERTY INSURANCE	1,205.00	285.00	445.00	472.00	522.00	-	550.00	200.00	(350.00)	-63.6%
601-19550-380 UTILITIES	6,143.00	-	-	-	-	8,586.83	16,700.00	17,050.00	350.00	100.0%
601-19550-404 EQUIP. MAINTENANCE CONTRAC	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%
601-19550-411 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%
601-19550-420 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%
601-19550-433 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%
601-19550-439 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%
601-19550-446 CONSERVATION IMPROVEMENT P	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%
601-19550-447 LOSS ON DISPOSAL OF FIXED	124,781.00	(7,080.00)	-	-	-	21,614.30	-	-	-	0.0%
601-19550-496 BAD DEBT EXPENSE	(10,546.00)	2,014.00	1,562.00	(16,342.00)	38.00	-	-	-	-	0.0%
601-19550-497 EXTRAORDINARY EXPENSES	-	41,833.00	-	-	2,232.00	37.25	-	-	-	0.0%
601-19550-499 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%
601-19550-601 DEBT REDEMPTION - PRINCIPAL	-	-	-	-	-	-	5,000.00	5,000.00	-	0.0%
601-19550-611 DEBT REDEMPTION - INTEREST	-	-	633.00	1,403.00	1,263.00	1,112.64	1,200.00	900.00	(300.00)	-25.0%
601-19550-614 INTEREST EXPENSE	47.00	77.00	250.00	622.00	418.00	29.54	300.00	300.00	-	0.0%
601-19550-615 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	4,612,100.00	(163,300.00)	-3.4%
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)	(405,250.00)	108,200.00	-21.1%
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 \$53,000 (assuming a family health insurance plan). This position anticipated start date is 2023 is July 2023

- Expenditures

- Transmission & Distribution Department

- Capital Outlay - Vehicles

- Buy a Truck - \$197,000

- Crew Truck - \$53,170

- Truck - \$46,350

- Street Lighting

- Capital Outlay - Improvements - \$103,000

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

605-GAS
REVENUES

INTERGOVERNMENTAL REV
605-33450 STATE CONTRIBUTION - GASB 68
TOTAL INTERGOVERNMENTAL REV

CHARGES FOR SERVICES
605-34900 MISCELLANEOUS REVENUES
TOTAL CHARGES FOR SERVICES

OTHER REVENUE
605-36210 INTEREST EARNINGS
TOTAL OTHER REVENUE

SALES REVENUE
605-37510 GAS SALES
605-37560 PENALTIES
605-37570 GAS SERVICES
TOTAL SALES REVENUE

OTHER FINANCING SOURCES
605-39101 PROCEEDS FROM SALE OF F/A
605-39600 EXTRAORDINARY REVENUES
TOTAL OTHER FINANCING SOURCES

TOTAL 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 68	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	2,507,050.00	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	17,650.00	7,650.00	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	2,523,655.00	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%

605-GAS

GAS EXPENDITURES

PURCHASE GAS FOR RESALE

605-49600-251 PURCHASE GAS FOR RESALE
TOTAL PURCHASE GAS FOR RESALE

2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
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%
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
605-49610-102 OVERTIME
605-49610-103 PART TIME SALARIES
605-49610-107 STANDBY PAY
605-49610-108 CALL OUT PAY
605-49610-120 Paid Administrative Leave
605-49610-210 OPERATING SUPPLIES
605-49610-212 GASOLINE & DIESEL FUEL
605-49610-221 MAINT. AND REPAIR SUPPLIES
605-49610-222 VEHICLES - SUPPLIES
605-49610-223 BUILDINGS MAINT. SUPPLIES
605-49610-229 METERS AND TRANSFORMERS
605-49610-300 PROFESSIONAL SERVICES
605-49610-331 TRAVEL & TRAINING
605-49610-520 CAPITAL OUTLAY - BUILDINGS
605-49610-530 CAPITAL OUTLAY - IMPROVEME
605-49610-550 CAPITAL OUTLAY - VEHICLE
605-49610-560 CAP OUTLAY - OTHER EQUIP
TOTAL DISTRIBUTION & MAINT. EXPENDITURES

2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
187,305.00	186,913.00	224,665.00	233,488.00	205,117.00	231,629.00	242,250.00	226,400.00	(15,850.00)	-6.5%
30,435.00	27,128.00	360.00	424.00	41.00	787.00	1,000.00	1,000.00	-	0.0%
5,152.00	6,477.00	3,683.00	5,788.00	-	-	6,500.00	6,500.00	-	0.0%
-	-	-	225.00	14,770.00	9,078.00	48,750.00	16,900.00	(31,850.00)	-65.3%
-	-	-	-	1,451.00	402.00	1,450.00	1,500.00	50.00	3.4%
-	-	-	-	12,546.00	-	-	-	-	0.0%
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%
-	-	-	-	2,088.00	3,192.00	3,000.00	5,100.00	2,100.00	70.0%
2,430.00	2,465.00	2,741.00	6,415.00	3,546.00	1,717.00	3,600.00	3,300.00	(300.00)	-8.3%
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%
1,186.00	3,100.00	2,992.00	752.00	2,330.00	1,085.00	2,050.00	5,900.00	3,850.00	187.8%
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%
13,269.00	10,529.00	10,200.00	1,482.00	-	-	9,050.00	9,050.00	-	0.0%
2,068.00	5,470.00	3,120.00	2,034.00	1,183.00	-	3,250.00	3,250.00	-	0.0%
75.00	-	-	-	-	-	-	-	-	0.0%
3,435.00	-	-	-	-	-	103,000.00	103,000.00	-	0.0%
-	-	-	-	-	-	35,000.00	46,350.00	11,350.00	100.0%
3,033.00	-	-	-	-	-	33,600.00	-	(33,600.00)	-100.0%
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

605-49610-111 OFFICE SALARIES
605-49620-116 METER READING SALARIES
605-49620-121 PERA
605-49620-122 SOCIAL SECURITY CONTRIBUTI
605-49620-125 MEDICARE CONTRIBUTIONS
605-49620-129 Pension Expense
605-49620-131 HEALTH INSURANCE
605-49620-132 DENTAL INSURANCE
605-49620-133 LIFE INSURANCE
605-49620-134 HSA EMPLOYER CONTRIBUTION
605-49620-135 Other Employee Benefits
605-49620-136 OPEB - HEALTH INSURANCE
605-49620-151 WORKER'S COMP. INSURANCE
605-49620-162 RETIREE DENTAL INSURANCE
605-49620-201 OFFICE SUPPLIES AND EXPENS
605-49620-202 POSTAGE
605-49620-300 PROFESSIONAL SERVICES
605-49620-301 AUDIT
605-49620-321 TELEPHONE
605-49620-331 TRAVEL & TRAINING
605-49620-361 GENERAL LIABILITY INSURANC
605-49620-362 PROPERTY INSURANCE
605-49620-380 UTILITIES
605-49620-404 EQUIP. MAINTENANCE CONTRAC
605-49620-411 RENTALS - LEASES
605-49620-420 DEPRECIATION EXPENSE
605-49620-433 DUES AND SUBSCRIPTIONS
605-49620-439 MISCELLANEOUS
605-49620-447 LOSS ON DISPOSAL OF FIXED
605-49620-496 BAD DEBT EXPENSE
605-49620-497 EXTRAORDINARY EXPENSES
605-49620-614 INTEREST EXPENSE
605-49620-720 TRANSFERS OUT
TOTAL MISCELLANEOUS EXPENDITURES

2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
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%
7,764.00	4,445.00	2,494.00	417.00	143.00	-	-	-	-	0.0%
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%
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%
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%
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%
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%
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%
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%
-	6,066.00	4,065.00	14.00	-	-	-	-	-	0.0%
-	357.00	1,514.00	1,627.00	1,814.00	949.00	1,650.00	1,650.00	-	0.0%
-	-	18,429.00	(6,181.00)	(12,645.00)	19,186.00	18,650.00	19,600.00	950.00	5.1%
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%
-	-	-	(215.00)	101.00	(650.00)	1,000.00	500.00	(500.00)	-50.0%
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%
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%
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%
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%
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%
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%
4,424.00	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%
2,194.00	-	-	-	-	-	-	-	-	0.0%
12,799.00	14,358.00	15,531.00	17,094.00	14,081.00	8,241.00	17,950.00	11,600.00	(6,350.00)	-35.4%
392.00	3,967.00	3,970.00	4,514.00	6,259.00	7,917.00	6,350.00	6,350.00	-	0.0%
710.00	605.00	604.00	221.00	217.00	208.00	700.00	700.00	-	0.0%
67,693.00	70,155.00	64,647.00	50,363.00	52,476.00	48,893.00	50,900.00	49,400.00	(1,500.00)	-2.9%
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%
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%
46,032.00	-	-	-	-	-	-	-	-	0.0%
(9,028.00)	985.00	(332.00)	(10,043.00)	(806.00)	6,502.00	-	-	-	0.0%
-	-	-	-	1,945.00	57.00	-	-	-	0.0%
53.00	88.00	246.00	547.00	339.00	31.00	600.00	600.00	-	0.0%
98,724.00	93,668.00	77,465.00	82,740.00	183,690.00	240,493.00	198,850.00	157,800.00	(41,050.00)	-20.6%
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%
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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%
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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%
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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%
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Key Highlights for the Gas Fund

Distribution & Maintenance Department
- Operating Supplies
- Increase of \$1,318 for meter reading software upgrade
- GIS Locator - \$11,000 - being split between all utilities

609-LIQUOR
LIQUOR

INTERGOVERNMENTAL REV
609-33450 STATE CONTRIBUTION - GASB 68
TOTAL INTERGOVERNMENTAL REV

CHARGES FOR SERVICES
609-34900 MISCELLANEOUS REVENUES
609-34950 GIFT CARD REVENUES
TOTAL CHARGES FOR SERVICES

OTHER REVENUE
609-36210 INTEREST EARNINGS
609-36230 CONTRIBUTIONS
TOTAL OTHER REVENUE

SALES REVENUE
609-37811 LIQUOR SALES
609-37812 BEER SALES
609-37813 WINE SALES
609-37814 MIX
609-37815 OTHER MERCHANDISE
609-37840 CASH OVER
TOTAL SALES REVENUE

OTHER FINANCING SOURCES
609-39600 EXTRAORDINARY REVENUES
TOTAL OTHER REVENUE

TOTAL 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										
609-33450 STATE CONTRIBUTION - GASB 68	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	2649900.0%
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	1,187,285.00	1,228,044.00	1,292,863.00	1,415,607.00	1,529,746.00	1,429,600.00	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%
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	2,923,300.00	2,731,830.00	96.1%

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	205,052.00	212,414.00	220,091.00	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	-	-	-	-	-	-	-	0.0%
609-49750-120 Paid Administrative Leav	-	-	-	-	4,986.00	-	-	-	-	0.0%
609-49750-121 PERA	12,965.00	15,267.00	15,915.00	16,261.00	16,907.00	17,579.00	18,950.00	21,550.00	2,600.00	13.7%
609-49750-122 SOCIAL SECURITY CONTRIBUTI	11,492.00	12,922.00	13,736.00	13,449.00	15,389.00	16,041.00	15,650.00	19,950.00	4,300.00	27.5%
609-49750-125 MEDICARE CONTRIBUTIONS	2,688.00	3,022.00	3,213.00	3,146.00	3,599.00	3,751.00	3,700.00	4,700.00	1,000.00	27.0%
609-49750-129 Pension Expense	(3,475.00)	31,383.00	3,336.00	17,109.00	(19,677.00)	(23,071.00)	10,000.00	10,000.00	-	0.0%
609-49750-131 HEALTH INSURANCE	42,723.00	43,957.00	48,144.00	57,081.00	59,635.00	52,532.00	60,350.00	89,800.00	29,450.00	48.8%
609-49750-132 DENTAL INSURANCE	3,306.00	1,782.00	2,954.00	1,858.00	2,181.00	2,638.00	3,000.00	4,000.00	1,000.00	33.3%
609-49750-133 LIFE INSURANCE	592.00	898.00	909.00	924.00	1,015.00	969.00	1,050.00	1,400.00	350.00	33.3%
609-49750-135 Other Employee Benefits	-	53.00	230.00	202.00	179.00	264.00	250.00	37,100.00	36,850.00	14740.0%
60-49750-136 OPEB - HEALTH INSURANCE	-	-	53,617.00	(2,867.00)	(5,848.00)	12,505.00	-	-	-	0.0%
609-49750-141 UNEMPLOYMENT COMPENSATION	17,346.00	-	-	-	-	-	-	-	-	0.0%
609-49750-151 WORKER'S COMP. INSURANCE	5,353.00	7,424.00	11,041.00	8,958.00	9,505.00	8,712.00	9,750.00	8,500.00	(1,250.00)	-12.8%
609-49750-162 RETIREE DENTAL INSURANCE	-	-	-	(3.00)	(98.00)	(192.00)	-	-	-	0.0%
609-49750-201 OFFICE SUPPLIES AND EXPENS	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 SUPPLIES	1,791.00	835.00	377.00	180.00	21.00	412.00	2,000.00	2,050.00	50.00	2.5%
609-49750-223 BUILDINGS MAINT. SUPPLIES	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 - MERCHANDISE	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	1,850.00	22,650.00	20,800.00	1124.3%
609-49750-331 TRAVEL & TRAININGS	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 INSURANC	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%
609-49750-360 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 CONTRAC	-	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	81,700.00	14,600.00	21.9%
609-49750-447 LOSS ON DISPOSAL OF FIXED	4,615.00	-	-	-	-	-	-	-	-	0.0%
609-49750-470 CONTRIBUTIONS	17,747.00	10,983.00	11,937.00	19,249.00	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 - BUILDINGS	-	-	-	-	-	-	1,000,000.00	3,839,850.00	2,839,850.00	284.0%
609-49750-530 CAP OUTLAY - IMPROVEMENTS	-	-	-	-	-	-	-	-	-	0.0%
609-49750-560 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 - \$1,819,819
 - Internal Loan - \$1,650,000 from the Electric fund
 - 1% Interest rate for 15 years (\$169,740 annual payment)
 - Utilizing Reserves for remaining for costs
 - Estimating approximately \$410,000 in stocking new store

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%
651-37350 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%

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
651-STORMWATER UTILITY										
STORM SEWERS EXPENDITURES										
651-49500-210 OPERATING SUPPLIES	-	2,520.00	-	-	-	-	-	-	-	0.0%
651-49500-221 MAINT. AND REPAIR SUPPLIES	232.00	-	-	-	-	-	-	-	-	0.0%
651-49500-222 VEHICLES - SUPPLIES & MAIN	2.00	-	-	-	-	-	-	-	-	0.0%
651-49500-300 PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	0.0%
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%
651-STORMWATER UTILITY										
MISCELLANEOUS EXPENDITURES										
651-49520-120 Pension Expense	(208.00)	1,777.00	(1,776.00)	-	-	-	-	-	-	0.0%
651-49520-132 DENTAL INSURANCE	-	-	-	-	-	439.00	-	-	-	-
651-49520-135 EMPLOYEE BENEFITS	-	-	52.00	16.00	-	47.00	-	-	-	0.0%
651-49520-201 OFFICE SUPPLIES AND EXPENS	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 INSURANC	-	389.00	289.00	350.00	189.00	471.00	250.00	550.00	300.00	120.0%
651-49520-404 EQUIP. MAINTENANCE CONTRAC	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	1,287.00	1,450.00	1,813.00	2,050.00	2,450.00	400.00	19.5%
651-49520-447 LOSS ON DISPOSAL OF FIXED	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 - INTEREST	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

660-CAMPGROUND

INTERGOVERNMENTAL REV

660-33122 OTHER STATE GRANTS AND AIDS
TOTAL INTERGOVERNMENTAL REV

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
660-33122 OTHER STATE GRANTS AND AIDS	100,000.00	-	-	-	-	-	-	-	-	0.0%
TOTAL INTERGOVERNMENTAL REV	100,000.00	-	-	-	-	-	-	-	-	0.0%
CHARGES FOR SERVICES										
660-34750 CAMPSITE FEES	501,662.00	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	27,105.00	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	-	-	-	-	810.00	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	16,722.00	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										
660-37640 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%

660-CAMPGROUND
CAMPGROUND EXPENDITURES

660-45183-101 REGULAR SALARIES
660-45183-102 OVERTIME
660-45183-103 PART TIME SALARIES
660-45183-121 PERA
660-45183-122 SOCIAL SECURITY CONTRIBUTI
660-45183-125 MEDICARE CONTRIBUTIONS
660-45183-129 PENSION EXPENSE
660-45183-131 HEALTH INSURANCE
660-45183-132 DENTAL INSURANCE
660-45183-133 LIFE INSURANCE
660-45183-134 HSA EMPLOYER CONTRIBUTION
660-45183-135 OTHER EMPLOYEE BENEFITS
660-45183-136 OPEB - HEALTH INSURANCE
660-45183-151 WORKER'S COMP. INSURANCE
660-45183-201 OFFICE SUPPLIES & EXPENSE
660-45183-202 POSTAGE
660-45183-210 OPERATING SUPPLIES
660-45183-221 MAINT. & REPAIR SUPPLIES
660-45183-223 BUILDING MAINT. SUPPLIES
660-45183-230 PURCHASES - ICE
660-45183-231 PURCHASES - WOOD
660-45183-240 PURCHASES - APPAREL
660-45183-243 PURCHASES - MERCHANDISE
660-45183-300 PROFESSIONAL SERVICES
660-45183-301 AUDIT
660-45183-303 CONTRACTUAL SERVICES
660-45183-312 BOND ISSUANCE COSTS
660-45183-321 TELEPHONE
660-45183-361 GENERAL LIABILITY INSURANC
660-45183-362 PROPERTY INSURANCE
660-45183-380 UTILITIES
660-45183-401 EQUIP. MAINTENANCE CONTRAC
660-45183-420 DEPRECIATION EXPENSE
660-45183-431 CASH SHORT
660-45183-433 DUES & SUBSCRIPTIONS
660-45183-439 MISCELLANEOUS
660-45183-447 LOSS ON DISPOSAL OF FIXED
660-45183-520 CAPITAL OUTLAY - BUILDINGS
660-45183-530 CAPITAL OUTLAY - IMPROVEME
660-45183-580 CAPITAL OUTLAY - OTHER EQUIPMENT
660-45183-601 DEBT REDEMPTION - PRINCIPA
660-45183-611 DEBT REDEMPTION - INTEREST
660-45183-615 AMORTIZATION EXPENSE
660-45183-720 TRANSFERS OUT

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED BUDGET	2023 PROPOSED BUDGET	\$\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
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 CONTRIBUTI	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 CONTRIBUTION	-	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. INSURANCE	-	-	-	1,503.00	1,484.00	987.00	1,050.00	1,050.00	-	0.0%
660-45183-201 OFFICE SUPPLIES & EXPENSE	-	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	4,753.00	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 - MERCHANDISE	-	-	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	2,786.00	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 INSURANC	-	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%
660-45183-401 EQUIP. MAINTENANCE CONTRAC	-	198.00	209.00	327.00	493.00	493.00	700.00	1,000.00	300.00	42.9%
660-45183-420 DEPRECIATION EXPENSE	24,847.00	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 FIXED	20,083.00	-	-	-	-	-	-	-	-	0.0%
660-45183-520 CAPITAL OUTLAY - BUILDINGS	-	-	-	-	-	-	-	200,000.00	200,000.00	0.0%
660-45183-530 CAPITAL OUTLAY - IMPROVEME	-	-	-	-	-	-	350,000.00	150,000.00	(200,000.00)	-57.1%
660-45183-580 CAPITAL OUTLAY - OTHER EQUIPMENT	-	-	-	-	-	-	-	-	-	0.0%
660-45183-601 DEBT REDEMPTION - PRINCIPA	-	-	-	-	-	-	76,200.00	76,900.00	700.00	0.9%
660-45183-611 DEBT REDEMPTION - INTEREST	-	-	13,751.00	8,155.00	7,318.00	6,469.00	5,650.00	4,850.00	(800.00)	-14.2%
660-45183-615 AMORTIZATION EXPENSE	-	-	-	(128.00)	(128.00)	(128.00)	-	-	-	0.0%
660-45183-720 TRANSFERS OUT	-	200,000.00	250,000.00	250,000.00	-	-	-	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	1,112,250.00	277,100.00	33.2%

REVENUE OVER/(UNDER) EXPENDITURES

REVENUE OVER/(UNDER) EXPENDITURES

(After debt principal pmt and capital assets are excluded)

REVENUE OVER/(UNDER) EXPENDITURES

(Excluding depreciation)

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)	(289,600.00)	(244,450.00)	541.4%
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	453,778.00	575,948.00	436,300.00	205,050.00	(231,250.00)	-53.0%

Key Highlights for the Campground Fund

Capital Outlay - Buildings - \$100,000
- Addition of bathroom to current Campground Office

Capital Outlay - Improvements - \$150,000
- Replacing & utility upgrade for Campground roads



WANTED: INDIVIDUALS INTERESTED IN SERVING ON CITY BOARDS AND COMMISSIONS

The City of Two Harbors will accept applications for several vacant positions on City boards and commissions. Applications are available at City Hall, 522 First Avenue, Two Harbors, MN 55616, or online at www.twoharborsmn.gov under the City Documents tab. Completed application forms should be submitted via email to: info@twoharborsmn.gov or delivered to City Hall.

CITY COMMISSION AND BOARD VACANCIES

Recreation Board

Library Board

Airport Commission

Charter Commission

Edna G. Commission

HRA

Planning Commission

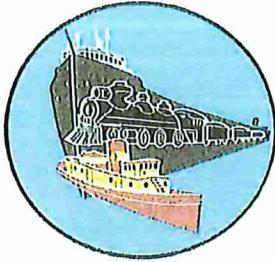
Trees & Trails Commission

Public Arts & Beautification

THEDA

September 7, 2022

Spec. 5 11/2/22



City of Two Harbors
522 1st Avenue
Two Harbors, MN 55616

Application to Join a City of Two Harbors Committee or Commission

Date: 10-26-2022

Name of Committee(s)/Commission(s) you are interested in joining:

Two Harbors Charter Commission

Full Legal Name: Deborah Jean Anderson

Spouse's Name: N/A

Address: 202 3rd Ave Two Harbors MN 55616

Place of Employment: Retired

Do you reside in the 55616 zip code: Yes

Phone: 218 830 1244

Email: jondebe72@gmail.com

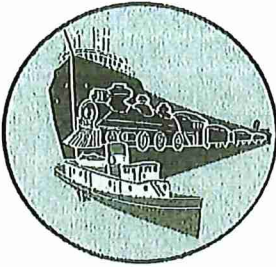
How did you hear about the Committee(s)/Commission(s) you are applying to join?

I was approached by Patty Nordean

Why would you like to join the Committee(s)/Commission(s) you are applying to join?

I have served on this commission in the past and consider it one of the most important commissions in Two Harbors.

Please submit completed application to Two Harbors City Hall



OCT 25 2022

City of Two Harbors
522 1st Avenue
Two Harbors, MN 55616

Application to Join a City of Two Harbors Committee Commission

Date: 10/25/22

Name of Committee(s)/Commission(s) you are interested in joining:

Charter Commission

Full Legal Name: Thomas V Koehler

Spouse's Name: Mary E. McGilligan

Address: 814 5th Avenue, Two Harbors MN 55616

Place of Employment: retired

Do you reside in the 55616 zip code: yes

Phone: 218 834 4891

Email: tvkoehler@lakeconnections.net

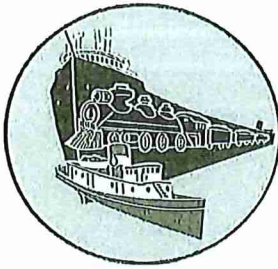
How did you hear about the Committee(s)/Commission(s) you are applying to join?

Contacted by city hall via e-mail (Nordean)

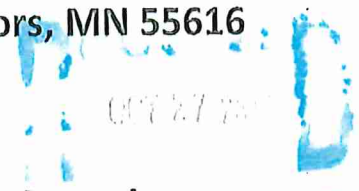
Why would you like to join the Committee(s)/Commission(s) you are applying to join?

am past member of Charter Commission, helped rewrite the Charter -
I think I could be useful

Please submit completed application to Two Harbors City Hall



City of Two Harbors
522 1st Avenue
Two Harbors, MN 55616



Application to Join a City of Two Harbors Committee or Commission

Date: 10-27-22

Name of Committee(s)/Commission(s) you are interested in joining:

Charter Commission

Full Legal Name: Paul Richard Iversen

Spouse's Name: N/A

Address: 809 3rd Ave.

Place of Employment: Retired

Do you reside in the 55616 zip code: Yes

Phone: 834-5248

Email: piversen@frontier.net

How did you hear about the Committee(s)/Commission(s) you are applying to join?

by attending city council meetings

Why would you like to join the Committee(s)/Commission(s) you are applying to join?

because I was a city councillor for 20 years and on the charter commission when it was re-written, I may have some valuable insights on charter changes. I was also a leader in the regional council, which had a lot to do with the charter.

Please submit completed application to Two Harbors City Hall



City of Two Harbors
522 1st Avenue
Two Harbors, MN 55616

Application to Join a City of Two Harbors Committee or Commission

Date: Oct. 4, 2022

Name of Committee(s)/Commission(s) you are interested in joining:

Library board of trustees

Full Legal Name: Jamie Christine Sisson

Spouse's Name: Charles Sisson

Address: 332 Third Ave Two Harbors MN

Place of Employment: N/A

Do you reside in the 55616 zip code: yes

Phone: (970) 531-0088

Email: cleanhouse218@gmail.com

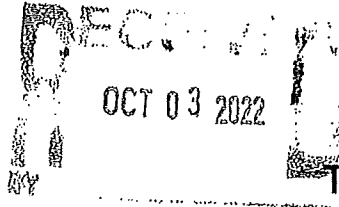
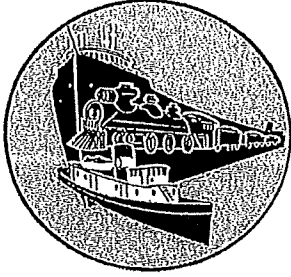
How did you hear about the Committee(s)/Commission(s) you are applying to join?

Madeline library director

Why would you like to join the Committee(s)/Commission(s) you are applying to join?

I visit the library often and I would like to be more involved with my community.

Please submit completed application to Two Harbors City Hall



City of Two Harbors
522 1st Avenue
Two Harbors, MN 55616

Application to Join a City of Two Harbors Committee or Commission

Date: OCTOBER 2, 2022

Name of Committee(s)/Commission(s) you are interested in joining:

PLANNING

Full Legal Name: TODD D. REDMANN

Spouse's Name: CHRISTINE B. REDMANN

Address: 1302 HIDDEN SPRINGS LANE TWO HARBORS, MN 55616

Place of Employment: ST. LUKE'S HOSPITAL

Do you reside in the 55616 zip code: Yes

Phone: 612-369-2981

Email: TREDMANN - 1 @ MSN.COM

How did you hear about the Committee(s)/Commission(s) you are applying to join?

NEWS PAPERS, WEB SITE, COUNCIL MEETINGS

Why would you like to join the Committee(s)/Commission(s) you are applying to join?

MY WIFE AND I MOVED TO TWO HARBORS FIVE YEARS AGO BECAUSE WE REALLY LIKED THIS COMMUNITY. SINCE THEN, I HAVE BECOME INVOLVED IN COMMUNITY ORGANIZATIONS AND HAVE A STRONG INTEREST IN TWO HARBORS AND ITS FUTURE. I FEEL I HAVE RELEVANT KNOWLEDGE AND EXPERIENCE TO CONTRIBUTE. AND I'D LIKE TO DO SO.

Please submit completed application to Two Harbors City Hall



JUL 28 2022

City of Two Harbors
522 1st Avenue
Two Harbors, MN 55616

Application to Join a City of Two Harbors Committee or Commission

Date: 7/28/22

Name of Committee(s)/Commission(s) you are interested in joining:

Rec Board

Full Legal Name:

Pamela Karen Carlson

Address:

501 16th Ave Two Harbors, MN

Do you reside in the 55616 zip code:

yes

Phone:

218-830-1837

Email:

pkc802@gmail.com

How did you hear about the Committee(s)/Commission(s) you are applying to join?

Cathy Erickson

Why would you like to join the Committee(s)/Commission(s) you are applying to join?

As a teacher in Two Harbors I am always
interested in staying active in the community
and providing activities for our youth and
adults has always been an interest.

Please submit completed application to Two Harbors City Hall



City of Two Harbors
522 1st Avenue
Two Harbors, MN 55616

Application to Join a City of Two Harbors Committee or Commission

Date: 10-25-22

Name of Committee(s)/Commission(s) you are interested in joining:

Two Harbors Rec Board

Full Legal Name: William John Anderson

Address: 1817 Blk Rock Rd

Do you reside in the 55616 zip code: Yes

Phone: 218-721-8900

Email: banderson@holdenelectric.com

How did you hear about the Committee(s)/Commission(s) you are applying to join?

Word of mouth through another coach.

Why would you like to join the Committee(s)/Commission(s) you are applying to join?

As the head boys basketball coach at THHS & ASST FOOTBALL coach, I have a strong interest in helping our youth activities in our community.

Please submit completed application to Two Harbors City Hall



City of Two Harbors
522 1st Avenue
Two Harbors, MN 55616

**Application to Join a City of Two Harbors Committee or
Commission**

Date: 9/11/2022

Name of Committee(s)/Commission(s) you are interested in joining:

HRA, THEDA

Full Legal Name: Krista Kathleen Busse

Spouse's Name: _____

Address: 227 South Ave #1 Two Harbors

Place of Employment: The Title Team- North Shore ^{628 1st Ave}

Do you reside in the 55616 zip code: Yes

Phone: 657 770-1081

Email: Krista.Busse@gmail.com

How did you hear about the Committee(s)/Commission(s) you are applying to join?

Todd Ronning

Why would you like to join the Committee(s)/Commission(s) you are applying to join?

I have an interest in the real estate/housing/development
of Two Harbors. I live and work in our community.



Please submit completed application to Two Harbors City Hall



City of Two Harbors
522 1st Avenue
Two Harbors, MN 55616

Application to Join a City of Two Harbors Committee or Commission

Date: 10/27/2022

Name of Committee(s)/Commission(s) you are interested in joining:

Two Harbors Housing and Redevelopment Authority

Full Legal Name: Adam Jacob Bauman

Spouse's Name: Maria Kirsten Bauman

Address: 120 2nd Ave, Two Harbors MN 55616

Place of Employment: Best Buy, Inc.

Do you reside in the 55616 zip code: Yes

Phone: (612) 206-1930

Email: adam@kungfutreachery.net

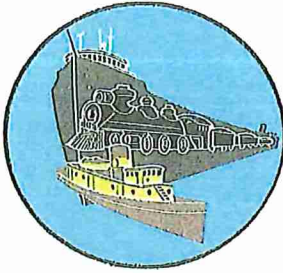
How did you hear about the Committee(s)/Commission(s) you are applying to join?

Phil Arnold and Thomas Furman

Why would you like to join the Committee(s)/Commission(s) you are applying to join?

I would like make sure Two Harbors can grow and prosper while meeting the needs of our aging population. I feel the HRA is heading in a great direction, I want to contribute to their efforts to keep our residents adequately homed, and our local businesses staffed.

Please submit completed application to Two Harbors City Hall



City of Two Harbors
522 1st Avenue
Two Harbors, MN 55616

**Application to Join a City of Two Harbors Committee or
Commission**

Date: 10/24/22 (3rd application)

Name of Committee(s)/Commission(s) you are interested in joining:

THEDA

Full Legal Name: Susan Marie Rosette

Spouse's Name: _____

Address: 713 12th Ave Two Harbors, MN 55616

Place of Employment: Self employed CNA, CMT, NAR

Do you reside in the 55616 zip code: yes

Phone: 218 969 6183

Email: catmammom@gmail.com

How did you hear about the Committee(s)/Commission(s) you are applying to join?

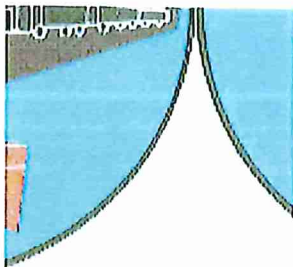
2011 ~ Contacted Kathy Erickson - no active Commission
for several years, followed City site for updates

Why would you like to join the Committee(s)/Commission(s) you are applying to join?

I have a interest in economic development. I was a
RE Broker and Community servant in Elk River, Brainerd,
Hubbly & Virginia.

I serve on the Lake County HRA and am aware
of programs & grants available to our City.
Interested in serving on this Committee for several years

Please submit completed application to Two Harbors City Hall



PAID
SEP 09, 2022
CITY OF TWO HARBORS

City of Two Harbors
522 1st Avenue
Two Harbors, MN 55616

Application to Join a City of Two Harbors Committee or Commission

Date:

9/8/22

Name of Committee(s)/Commission(s) you are interested in joining:

TREES AND TRAILS

Full Legal Name:

DANIEL R. CRUIKSHANK

Spouse's Name:

KIRSTEN

Address:

1130 11th Street - Spokengeat
702 OLD DRAMMOND RD, TWO HARBORS, MN

Place of Employment:

Spokengeat

Do you reside in the 55616 zip code:

YES

Phone:

218-830-1512

Email:

dan@spokengeat.com

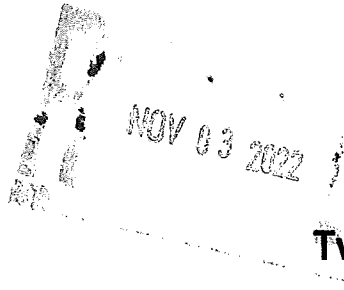
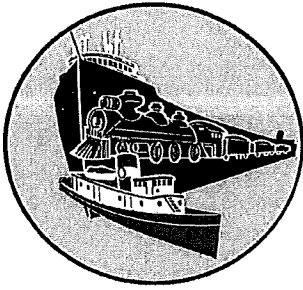
How did you hear about the Committee(s)/Commission(s) you are applying to join?

NOTICE / ONLINE / MEETINGS

Why would you like to join the Committee(s)/Commission(s) you are applying to join?

I'M ON THE BOARD OF THE GITCHI GAMI TRAIL,
I OWN 3 BUSINESSES IN TOWN ON THE TRAILS,
I LOVE WALKING AND BICYCLING AROUND TOWN,
I ALSO VOLUNTEER FOR LAKE COUNTY
MOUNTAIN BIKE TRAILS. THANK YOU!

Please submit completed application to Two Harbors City Hall



City of Two Harbors
522 1st Avenue
Two Harbors, MN 55616

Application to Join a City of Two Harbors Committee or Commission

Date: 11/3/22

Name of Committee(s)/Commission(s) you are interested in joining:

Trees + Trails

Full Legal Name: Judith Marie Sausen

Address: 712 3rd Ave #203 Two Harbors, MN 55616

Do you reside in the 55616 zip code: yes

Phone: 218-343-7156

Email: _____

How did you hear about the Committee(s)/Commission(s) you are applying to join?

Newspaper articles

Why would you like to join the Committee(s)/Commission(s) you are applying to join?

I am a relative newcomer (1 1/2 yrs.) to Two Harbors, am interested in getting involved in the city. I am a walker, enjoy being outdoors, + love trees. Trees + Trails seems like a good fit.

Please submit completed application to Two Harbors City Hall