



City of
BRAHAM

"Building A Better Tomorrow"

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May 23, 2022

TO: City Council

FROM: Rachel Kytonen, City Administrator
Lynda Woulfe, Interim Assistant

SUBJECT: Draft of 2023 Budget

Department Heads, Rachel, and Lynda have been working diligently on a proposed 2023 budget that captures all expenditures and revenues. One of the primary reasons, the City has gone through \$1.2 million of reserve funds over the past two years is that spending has far exceeded revenues.

This proposed budget will be a dramatic difference for you, and we feel it is an accurate representation of what the City's budget should look like. We are happy to answer any questions you have prior to our special meeting on May 31 at 6:00 pm. It is important we do a thorough review and understand the implications of this budget.

Thank you.

Mayor Patricia Carlson * Councilmember Vicki Ethen * Councilmember Robert Knowles
Councilmember Jeremy Kunshier * Councilmember Seth Zeltinger

Current Proposal (Based on 4% COLA)				52.3% Levy Increase
Proposed Cuts		Savings		
COLA	3%	\$5,350.00		
	2%	\$10,700.00		
Cut Capital Contribution				
Fire		\$50,000.00		
Police		\$10,000.00		
Park		\$10,000.00		
Street		\$50,000.00		
		\$120,000.00		
Cut Fund Balance Levy Amount		\$75,000.00		
Option A Cut Possibilities		\$125,350.00	44% levy increase	
3% COLA	\$5,350.00			
Cut Capital	\$120,000.00			
Option B Cut Possibilities		\$205,700.00	39.24% increase	
2% COLA	\$10,700.00			
Cut Capital	\$120,000.00			
Cut Fund Balance Replenishment	\$75,000.00			
New items in 2023 General Fund Budget				
Emergency Management Items	\$3,400.00			
Leasing Police Vehicles	\$30,000.00			
Increase street maintenance materials from \$25,000 to \$50,000	\$25,000.00			
Increase Fire Calls from \$10 to \$15 per call, training, medical	\$14,000.00			
Radio Lease	\$12,303.00			
	\$81,303.00			
New Item in Sewer Budget				
Jetter Truck Payment	20,440.00			

	A	B	C	D	E	F	G	H	I	J
1					2021 Certified	2021 Actual	2022 Certified Budget	2022 Budget Year to Date	Proposed 2023 Budget	% Change
2	100 General Fund									
3	Revenue									
4	31000		General Property Taxes		472,591.00	602,310.09	\$572,381.00	\$8,291.24	\$1,440,581.00	151.68%
5	31050		Tax Increment / PILOT		0.00	11,213.26	\$14,940.00		\$0.00	-100.00%
6	31300		General Sales and Use Tax		0.00	7.38			\$0.00	
7	31900		Penalties and Interest DelTax		0.00	142.10			\$0.00	
8	32100		Busines Licenses/Permits		1,200.00	7,108.34	\$3,300.00	\$75.00	\$3,300.00	0.00%
9	32210		Building Permits		12,000.00	5,703.55	\$2,000.00	\$3,713.65	\$2,000.00	0.00%
10	33000		Intergovernmental Revenues		0.00	0.00	\$0.00		\$0.00	
11	33429		PERA Aid		1,500.00	na	\$1,500.00		\$0.00	-100.00%
12	33100		Federal Grants/Aids		0.00	0.00	\$0.00		\$0.00	
13	33160		Other Federal Grants		0.00	0.00	\$0.00		\$0.00	
14	33400		State Grants/Aids		0.00	0.00	\$0.00		\$0.00	
15	33401		LGA		627,962.00	627,962.00	\$636,334.00		\$646,000.00	1.52%
16	33402		MV Credit		0.00	140.73			\$0.00	
17	33403		Small Cities Assistance		0.00	37,464.00			\$0.00	
18	33409		Police Aid		35,000.00	45,962.85	\$35,000.00		\$35,000.00	0.00%
19	33416		Police Training Reimbursement		0.00	6,182.22		\$264.41	\$5,000.00	
20	33417		Fire Training Reimb		4,200.00	6,280.00	\$4,200.00		\$4,200.00	0.00%
21	33418		Muni State Aid Street Reimb		5,000.00	7,465.45	\$5,000.00		\$5,000.00	0.00%
22	33419		Muni State Aid Const.		5,000.00	0.00	\$5,000.00		\$5,000.00	0.00%
23	33422		Other State Aid Grants				\$0.00	\$1,220.77	\$0.00	
24	33429		PERA Aid		1,500.00	0.00			\$0.00	
25	33600		County Grants		0.00	0.00	\$0.00		\$0.00	
26	34000		Charges for Services		2,000.00	1,196.75	\$2,000.00	\$24.00	\$2,000.00	0.00%
27	34101		Rent/Lease Revenue		33,600.00	21,513.38	\$36,000.00	\$3,930.98	\$36,000.00	0.00%
28	34103		Zoning/Subdivision Fees		1,000.00	0.00	\$1,000.00	\$200.00	\$500.00	-50.00%
29	34104		Plan Check Fees		4,000.00	1,318.54	\$4,000.00	\$475.11	\$1,000.00	-75.00%
30	34105		State Building Surcharge		0.00	5.00			\$100.00	
31	34108		Admin Fines City Share			6,448.46	\$3,500.00	\$395.00	\$3,500.00	0.00%
32	34109		Admin Fines PD					\$250.00	\$300.00	
33	34200		Fire/Med Calls		5,000.00	10,950.00	\$8,000.00	\$750.00	\$8,000.00	0.00%
34	34202		Fire Contracts		47,000.00	70,202.77	\$47,000.00	\$78,172.42	\$47,000.00	0.00%
35	34203		Township Payments toward Truck			3,299.11	\$3,300.00		\$3,300.00	0.00%
36	34950		Other Revenue		1,000.00	106,750.00	\$1,000.00	\$32.00	\$0.00	-100.00%
37	34960		Reimbursements				\$0.00	\$27.51	\$0.00	
38	35000		Fines/Forfeits		5,000.00	250.00	\$5,000.00		\$5,000.00	0.00%
39	35100		Court Fines		10,000.00	16,682.45	\$15,000.00	\$3,517.84	\$10,000.00	-33.33%
40	36100		Special Assessments		39,000.00	996.99	\$35,000.00		\$35,000.00	0.00%
41	36101		Principal Amount Revenue		0.00	0.00	\$0.00		\$0.00	
42	36200		Misc. Revenue		500.00	22,747.65	\$2,500.00	\$400.00	\$0.00	
43	36210		Interest Earnings		13,768.00	5,607.07	\$2,000.00	\$209.76	\$2,000.00	0.00%
44	36230		Contributions/Donations		3,000.00	21,557.73	\$5,000.00	\$10,150.00	\$0.00	
45	38050		ECCC Revenue (inc reimb)		10,300.00	8,317.94	\$10,300.00		\$6,000.00	-41.75%
46	39000		Other Financing Sources		0.00	0.00			\$0.00	
47	39101		Sale of General Fixed Assets		0.00	32,732.00	\$0.00	\$26,250.00	\$0.00	
48	39203		Transfers from Other Funds (Admin costs)	Water					\$20,000.00	
49	39203		Transfers from Other Funds (Admin costs)	Sewer			\$40,545.84		\$20,000.00	

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1					2021 Certified	2021 Actual	2022 Certified Budget	2022 Budget Year to Date	Proposed 2023 Budget	% Change
50	39203		Transfers from Other Funds	LIQUOR	105,000.00		\$80,000.00		\$60,000.00	-25.00%
51	TOTAL G.F. REVENUES				1,446,121.00		\$1,580,800.84		\$2,405,781.00	52.19%
52										
53	Expenditures									
54	41000		GENERAL GOVERNMENT							
55	151		Worker's Comp Insurance		754.00	0.00	\$0.00		\$800.00	
56	200		Office Supplies		132.48				\$500.00	
57	209		Janitorial Supplies (moved to bldgs)		100.00	912.78	\$1,000.00		\$0.00	-100.00%
58	210		Operating Expenses		8,380.00	7,154.32	\$6,500.00	\$542.16	\$6,500.00	0.00%
59	221		Equipment		0.00	0.00	\$0.00		\$0.00	
60	300		Professional Services		14,000.00	75.00	\$2,000.00		\$2,000.00	0.00%
61	301		Auditing and Accounting fees			5,510.50	\$0.00	\$95.00	\$6,000.00	
62	303		Engineering Fees			-2,617.50			\$0.00	
63	304		Legal Fees (moved to Legal Department)			14,023.75			\$0.00	
64	309		Technology Expenses		1,635.00	59.95	\$1,635.00		\$12,790.00	682.26%
65			Marco (\$3500.00)							
66			Banyon (\$1,750.00)							
67			Laserfiche (\$3,100)							
68			Microsoft 365 Licensing (\$800)							
69			GovOffice for website (\$350)							
70			Arete (\$3,290)							
71	321		Telephone Expense (Verizon and Nextera)						\$6,600.00	
72	351		Legal Notices ((summary budget, audit, legal notices))						\$2,000.00	
73	352		General Notices and Pub Info			560.70			\$800.00	
74	353		Ordinance Publication (American Legal to update/codify ord changes			1,612.55		\$1,740.36	\$3,000.00	
75	361		General Liability Ins.			1,743.35			\$1,800.00	
76	362		Property Ins.		14,620.00				\$37,000.00	
77	401		Repairs/Maint Buildings (moved to bldgs)		1,000.00	638.78	\$1,000.00		\$0.00	-100.00%
78	430		Miscellaneous		0.00	0.00	\$0.00	\$0.00	\$0.00	
79	431		Cash Short (unpaid property taxes - 2% of property tax levied rounded to nearest dollar)						\$29,000.00	
80	433		Dues and Subscriptions			126.00			\$0.00	
81	450		Property Tax Payments for City owned land			517.32		\$2,303.00	\$2,500.00	
82	500		Capitol Outlay		13,990.00	13,990.00	\$0.00		\$0.00	
83	560		Furniture/Fixtures		0.00	0.00	\$0.00		\$0.00	
84	611		Bond Interest (debt service category)		65,332.00	0.00			\$0.00	
85	720		Operating Transfers - to replenish Fund Balance		0.00	0.00	\$0.00		\$75,000.00	
86			Total General Gov		119,943.48		\$12,135.00		\$186,290.00	1435.15%
87										
88	41110		COUNCIL							
89	100		Wages and Salaries		11,367.00	11,367.00	\$11,367.00	\$2,841.75	\$11,367.00	0.00%
90	106		Per Diem		4,500.00	4,916.00	\$4,500.00	\$1,230.00	\$4,500.00	0.00%
91	121		PERA		0.00	52.92	\$0.00	\$0.00	\$0.00	
92	122		FICA		984.00	994.03	\$984.00	\$252.46	\$704.75	-28.38%
93	123		Medicare		230.00	235.55	\$230.00	\$59.04	\$164.82	-28.34%
94	151		Worker's Comp Insurance		90.00	709.51	\$300.00		\$300.00	0.00%
95	208		Training/Inst Mat		0.00	0.00	\$0.00		\$0.00	

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96	304		Legal Fees (moved to Legal)					\$180.98	\$0.00	
97	308		Meetings and Training					\$128.50	\$350.00	
98	309		Technology Expenses (moved to General Government)		433.00	346.60	\$350.00		\$0.00	-100.00%
99	331		Travel Expenses		350.00	72.80	\$100.00		\$100.00	0.00%
100	350		Printing and Binding (moved to General Government)					\$54.55	\$0.00	
101	351		Legal Notices Publishing (moved to General Government)		200.00	979.00	\$300.00	\$311.50	\$0.00	-100.00%
102	352		General Notices/Pub Info (moved to General Government)		150.00	0.00	\$300.00	\$26.70	\$0.00	-100.00%
103	353		Ordinance Publishing (moved to General Government)		1,500.00	358.20	\$600.00		\$0.00	-100.00%
104	430		Misc		0.00	0.00	\$0.00		\$0.00	
105	433		Dues and Subscriptions (LMC, Initiative Foundation)		50.00	280.00	\$2,400.00	\$825.00	\$3,025.00	26.04%
106			Total Council		19,854.00		\$21,431.00		\$20,511.58	-4.29%
107										
108	41400		CITY ADMINISTRATION							
109	100		Wages and Salaries		109,080.00	142,609.85	\$135,137.60	\$20,213.37	\$144,930.04	7.25%
110	121		PERA		8,181.00	7,867.84	\$10,135.32	\$766.31	\$10,869.75	7.25%
111	122		FICA		6,763.00	9,240.09	\$8,378.53	\$1,253.22	\$8,985.66	7.25%
112	123		Medicare		1,581.00	2,161.00	\$1,959.50	\$293.10	\$2,101.49	7.25%
113	131		Health Insurance		21,700.00	38,388.51	\$43,464.00	\$3,530.88	\$32,712.00	-24.74%
114	142		Unemployment Benefit Payments		0.00	865.58		\$0.00	\$0.00	
115	151		Worker's Comp Insurance		1,894.00	-289.81	\$900.00	\$0.00	\$2,000.00	122.22%
116	200		Office Supplies		1,500.00	949.71	\$1,500.00	\$50.00	\$1,500.00	0.00%
117	202		Duplicating and Copying (Marco Lease and cost per copy)		0.00	0.00	0.00	\$0.00	\$2,700.00	
118	203		Printed Forms				0.00	\$67.67	\$250.00	
119	208		Training/Inst. Materials		500.00	0.00	\$0.00	\$55.00	\$500.00	
120	209		Janitorial Supplies (moved to buildings)		600.00	859.83	\$300.00	\$90.01	\$0.00	-100.00%
121	210		Operating Expenses		1,200.00	-39,741.46	\$1,000.00	\$92.00	\$1,000.00	0.00%
122	217		Operating Supplies		200.00	0.00	\$0.00		\$0.00	
123	220		Repair/Maint Supply		1,000.00	0.00	\$0.00		\$0.00	
124	221		Equipment		0.00	67.46	\$0.00		\$0.00	
125	223		Building Repair Supplies (moved to Building)		0.00	59.48	\$0.00		\$0.00	
126	300		Professional Services		500.00	0.00	\$1,000.00	\$2,294.00	\$2,500.00	150.00%
127	301		Auditing/Accounting (moved to General Government)		2,000.00	3,385.00	\$3,000.00	\$4,900.00	\$0.00	-100.00%
128	303		Engineering Fees (moved into PW Engineering Fees)		0.00	0.00	\$0.00	\$323.53	\$0.00	
129	304		Legal Fees (moved to Legal)		1,000.00	272.00	\$1,000.00		\$0.00	-100.00%
130	308		Meetings/Training		100.00	415.00	\$1,000.00	\$290.00	\$500.00	-50.00%
131	309		Technology Expenses (moved to General Government)		5,433.00	53,952.44	\$8,000.00	\$6,414.54	\$0.00	-100.00%
132	321		Telephone (moved to General Government)		3,000.00	3,502.20	\$3,000.00	\$743.42	\$0.00	-100.00%
133	322		Postage		1,800.00	320.45	\$1,200.00	\$4.33	\$500.00	-58.33%
134	331		Travel Expenses		500.00	241.28	\$800.00		\$800.00	0.00%
135	340		Avertising/Promotion		0.00	181.70	0.00		\$0.00	
136	351		Legal Notices Publishing (moved to General Government)				\$0.00	\$72.70	\$0.00	
137	361		General Liability Ins		0.00	1,730.25			\$1,800.00	
138	362		Property Ins (moved to General Government)		0.00	0.00	\$13,000.00		\$0.00	-100.00%
139	381		Electric Utility (moved to buildings)		3,800.00	3,000.50	\$4,000.00	\$1,157.00	\$0.00	-100.00%
140	382		City Utility (moved to buildings)		610.00	653.22	\$800.00	\$41.69	\$0.00	-100.00%
141	383		Gas Utility (moved to buildings)		2,800.00	1,326.99	\$3,300.00	\$632.69	\$0.00	-100.00%
142	401		Repairs/Maint Buildings (moved to buildings)		0.00	426.09		\$476.62	\$0.00	
143	404		Repair/Maint Machinery/Equip		0.00	131.55			\$0.00	

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144	430		Miscellaneous		750.00	867.36		\$248.63	\$0.00	
145	433		Dues and Subscriptions		1,000.00	4,003.69	\$300.00	\$351.42	\$500.00	66.67%
146	437		Safety		0.00	0.00	\$492.00	\$39.50	\$200.00	-59.35%
147	560		Furniture/Fixtures (new chairs)		0.00	0.00	\$0.00		\$500.00	
148			Total Admin		177,492.00		\$243,666.95		\$214,848.94	-11.83%
149										
150	41410		ELECTIONS							
151	104		Temporary Employees		0.00		\$1,365.00		\$0.00	
152	200		Office Supplies		0.00		\$0.00		\$0.00	
153	208		Training/Instr Materials		0.00		\$0.00		\$0.00	
154	210		Operating Expenses		0.00	715.42	\$2,100.00		\$0.00	
155	300		Professional Srvs		0.00	3,735.57			\$0.00	
156	308		Meetings/Training		0.00		\$0.00		\$0.00	
157	322		Postage		0.00		\$0.00		\$0.00	
158	331		Travel Expenses		0.00		\$100.00		\$0.00	
159	430		Misc		0.00		\$100.00		\$0.00	
160			Total Elections		0.00		\$3,665.00		\$0.00	
161										
162	41500		BUILDINGS/LAND							
163	209		Janitorial Supplies						\$4,000.00	
164	221		Equipment (vacuum, carpet cleaner, etc.)		0.00	0.00			\$500.00	
165	223		Building Repair Supplies						\$10,700.00	
166			PW Garage - door openers (safety requirement) (\$4,200)							
167			Paint Police Garage inside and LED lighting (\$1500)							
168	240		Small Tools/Minor Equipment						\$0.00	
169	361		General Liability Insurance						\$500.00	
170	362		Property Insurance						\$24,100.00	
171	381		Electric Utility						\$35,000.00	
172	383		Gas Utility						\$12,300.00	
173	401		Repairs/Maint Buildings						\$5,000.00	
174	430		Miscellaneous						\$1,000.00	
175			Total Buildings/Land						\$93,100.00	
176										
177	41600		LEGAL							
178	304		City Attorney						\$15,000.00	
179	304		Kanabec County Prosecution Services						\$1,500.00	
180	304		Isanti County Prosecution Services						\$17,600.00	
181			Total Legal						\$34,100.00	
182										
183	42110		POLICE DEPARTMENT							
184	100		Wages and Salaries		356,191.00	334,731.63	\$338,811.20	\$105,836.18	\$381,247.62	12.53%
185	103		Part-time Wages and Salaries		26,100.00	20,016.71	\$16,901.00	\$1,251.47	\$17,468.86	3.36%
186	121		PERA		66,934.00	62,199.06	\$62,961.06	\$17,502.79	\$70,572.82	12.09%
187	122		FICA		478.00	328.11	\$2,860.33	\$901.39	\$3,113.57	8.85%
188	123		Medicare		5,544.00	5,335.31	\$5,157.83	\$1,555.39	\$5,781.39	12.09%
189	131		Health Insurance		6,562.00	94,485.76	\$130,392.00	\$27,397.58	\$166,740.00	27.88%
190	142		Unemployment Benefits Payments		0.00	2,832.78			\$0.00	
191	151		Worker's Comp Ins		11,607.00	21,288.77	\$7,000.00		\$22,000.00	214.29%

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238	42200		FIRE DEPT							
239	100		Wages and Salaries		27,707.00	29,269.48	\$25,000.00	\$18,904.65	\$47,000.00	88.00%
240	121		PERA		600.00	602.02		\$58.96	\$0.00	
241	122		FICA		1,718.00	1,814.64	\$1,550.00	\$1,172.04	\$2,914.00	88.00%
242	123		Medicare		402.00	424.40	\$363.00	\$274.14	\$681.50	87.74%
243	131		Health Insurance		0.00	2,926.62	\$2,797.00	\$0.00	\$0.00	-100.00%
244	151		Worker's Comp Insurance		12,335.00	18,882.23	\$6,000.00		\$19,000.00	216.67%
245	200		Office Supplies		25.00	96.82	\$50.00		\$100.00	100.00%
246	208		Training/Inst. Materials		100.00	0.00	\$100.00		\$100.00	0.00%
247	209		Janitorial Supplies (moved to buildings)		25.00	98.57	\$50.00		\$0.00	-100.00%
248	210		Operating Expenses		50.00	555.78	\$100.00		\$500.00	400.00%
249	212		Motor Fuels		3,000.00	2,316.29	\$3,000.00	\$582.39	\$3,000.00	0.00%
250	213		Lubricants/Additives		500.00	200.15	\$0.00		\$0.00	
251	217		Operating Supplies		500.00	18.98		\$938.40	\$1,000.00	
252	220		Repair/Maint Supply (GENERAL)		100.00	201.11			\$1,000.00	
253	221		Equipment		5,700.00	10,269.41			\$5,000.00	
254	222		Tires		1,000.00	960.08			\$1,000.00	
255	223		Building Repair Supplies (moved to Buildings)		500.00	136.44		\$25.55	\$0.00	
256	228		Misc Repair Supplies		880.00	5.98	\$100.00		\$100.00	0.00%
257	240		Small Tools/Minor Equip		100.00	3,744.00	\$100.00	\$241.69	\$500.00	400.00%
258	300		Professional Services		1,000.00	0.00	\$1,000.00	\$325.00	\$500.00	-50.00%
259	301		Auditing/Accounting Services (moved to General Government)		2,000.00	4,565.00	\$2,000.00		\$0.00	-100.00%
260	304		Legal Fees		0.00	0.00	\$0.00		\$0.00	
261	306		Personal Testing Fees		1,000.00	1,985.60	\$0.00		\$2,000.00	
262	308		Meetings/Training		100.00	9,777.82	\$100.00	\$2,671.00	\$10,000.00	9900.00%
263	309		Technology Expenses (pages, lamResponding)		433.00	825.79	\$500.00		\$1,000.00	100.00%
264	321		Telephone		650.00	624.70	\$650.00	\$46.42	\$650.00	0.00%
265	322		Postage		600.00	333.84	\$300.00		\$300.00	0.00%
266	323		Radio Units		1,000.00	402.04	\$1,000.00	\$4,200.00	\$4,200.00	320.00%
267	331		Travel Expenses		500.00	0.00	\$500.00	\$63.25	\$500.00	0.00%
268	340		Advertising/Promotion		0.00	81.54			\$250.00	
269	361		General Liability Ins		0.00	1,086.00	\$700.00		\$1,100.00	57.14%
270	362		Property Ins (moved to buildings)		2,713.00	8,318.61	\$3,500.00		\$0.00	-100.00%
271	363		Auto Insurance		2,426.00	4,897.65	\$2,700.00		\$5,000.00	85.19%
272	381		Electric Utilities (moved to buildings)		3,000.00	3,020.00	\$3,500.00	\$728.00	\$0.00	-100.00%
273	382		City Utilities (moved to buildings)		800.00	1,183.81	\$850.00	\$150.74	\$0.00	-100.00%
274	383		Gas Utilities (moved to buildings)		2,800.00	1,327.00	\$2,800.00	\$1,879.80	\$0.00	-100.00%
275	401		Repairs/Maint Buildings (moved to buildings)		300.00	238.97	\$500.00	\$48.43	\$0.00	-100.00%
276	403		Repairs/Maint Vehicles		800.00	1,870.00	\$2,000.00	\$69.78	\$3,500.00	75.00%
277	404		Repairs/Maint Equipment		6,000.00	3,986.44	\$5,000.00	\$72.55	\$5,000.00	0.00%
278	430		Misc includes fireworks		4,000.00	5,280.26	\$4,500.00	\$270.00	\$4,500.00	0.00%
279	433		Dues/Subscriptions		6,900.00	1,649.61	\$4,000.00	\$343.43	\$2,000.00	-50.00%
280	437		Safety		0.00	0.00	\$500.00		\$500.00	0.00%
281	500		Capital Outlay		0.00	0.00	\$0.00		\$50,000.00	
282	550		Motor Vehicles		0.00	0.00	\$0.00		\$0.00	
283	560		Furniture/Fixtures		0.00	0.00	\$3,000.00	\$1,254.66	\$1,000.00	-66.67%
284	580		Other Equipment		0.00	0.00	\$7,000.00	\$162.08	\$0.00	-100.00%

	A	B	C	D	E	F	G	H	I	J
1					2021 Certified	2021 Actual	2022 Certified Budget	2022 Budget Year to Date	Proposed 2023 Budget	% Change
285			Total Fire Dept		92,264.00		\$85,810.00		\$173,895.50	102.65%
286										
287	43100		STREET DEPT							
288	100		Wages and Salaries		104,662.00	155,377.52	\$216,428.20	\$49,266.57	\$233,419.43	7.85%
289	103		Part-time Wages and Salaries		0.00	0.00	\$0.00			
290	121		PERA		7,850.00	12,064.87	\$16,232.12	\$3,669.23	\$17,506.46	7.85%
291	122		FICA		6,489.00	10,151.97	\$13,418.55	\$3,054.51	\$14,472.00	7.85%
292	123		Medicare		1,518.00	2,374.14	\$3,138.21	\$714.27	\$3,384.58	7.85%
293	131		Health Insurance		45,552.00	38,735.41	\$51,672.00	\$10,552.51	\$70,740.00	36.90%
294	142		Unemployment Benefit Payments		0.00	865.58			\$0.00	
295	151		Worker's Comp Ins		1,918.00	15,611.80	\$5,000.00		\$16,000.00	220.00%
296	200		Office Supplies		100.00	486.20	\$500.00		\$500.00	0.00%
297	208		Training/Inst. Materials		650.00	53.51	\$200.00		\$0.00	-100.00%
298	209		Janitorial Supplies (moved to building)		1,000.00	1,902.25	\$1,000.00	\$175.63	\$0.00	-100.00%
299	210		Operating Expenses		8,000.00	215.93	\$1,200.00		\$400.00	-66.67%
300	212		Motor Fuels		9,000.00	5,900.74	\$7,500.00	\$3,018.56	\$10,000.00	33.33%
301	213		Lubricants and Additives (moved to Vehicle Maintenance)		500.00	377.97	\$0.00	\$948.22	\$0.00	
302	215		Shop Supplies		4,100.00	5,181.38	\$4,000.00	\$895.32	\$400.00	-90.00%
303	216		Chemicals/Chem Products		1,000.00	1,477.97	\$1,000.00	\$4,963.80	\$1,400.00	40.00%
304	217		Operating Supplies		100.00	303.90	\$0.00	\$128.00	\$0.00	
305	220		Repair/Maint Supply (GENERAL)		1,000.00	0.00	\$0.00	\$300.24	\$4,000.00	
306	221		Equipment				\$0.00	\$1,601.34	\$2,500.00	
307	222		Tires				\$0.00	\$90.00	\$2,500.00	
308	223		Building Repair (moved to building)				\$0.00	\$2.49	\$0.00	
309	224		Street Maint Materials		25,000.00	48,633.10	\$25,000.00	\$315.00	\$50,000.00	100.00%
310	225		Landscaping Materials		0.00	1,184.46			\$0.00	
311	227		Utility Maint Supplies		7,500.00	14.99			\$0.00	
312	228		Misc Repair Supplies		2,000.00	44.59		\$27.78	\$0.00	
313	240		Small Tools/Minor Equip		100.00	36.99	\$300.00	\$538.29	\$500.00	66.67%
314	300		Professional Services		1,800.00	21,507.00	\$20,000.00	\$1,773.75	\$10,000.00	-50.00%
315	301		Audit/Accounting (moved to General Government)		2,000.00	2,985.00	\$2,000.00		\$0.00	-100.00%
316	303		Engineering Fees		0.00	100,795.00	\$0.00		\$10,000.00	
317	304		Legal Fees		0.00	0.00	\$0.00		\$0.00	
318	306		Personal Testing (Drug Testing)				\$0.00	\$25.00	\$100.00	
319	308		Meetings/Training		0.00	508.00	\$500.00	\$240.00	\$1,000.00	100.00%
320	309		Technology Expenses		433.00	539.46	\$500.00	\$0.00	\$0.00	-100.00%
321	321		Telephone		2,300.00	2,712.24	\$2,500.00	\$455.36	\$2,500.00	0.00%
322	322		Postage		400.00	320.00	\$200.00		\$300.00	50.00%
323	331		Travel Expenses		200.00	0.00	\$50.00		\$200.00	300.00%
324	360		Insurance (GENERAL)		2,000.00	0.00			\$0.00	
325	361		General Liability Ins.		0.00	1,730.25			\$0.00	
326	362		Property Insurance		3,018.00	4,664.48	\$8,300.00		\$0.00	-100.00%
327	363		Automotive Insurance		6,247.00	10,661.35	\$2,500.00		\$12,000.00	380.00%
328	381		Street lights		32,000.00	26,945.00	\$34,000.00	\$5,367.00	\$0.00	-100.00%
329	382		Water Utilities (moved to building)		600.00	814.77	\$800.00	\$104.57	\$0.00	-100.00%
330	383		Gas Utilities (moved to bulding)		2,500.00	3,094.89	\$2,800.00	\$1,677.03	\$0.00	-100.00%
331	384		Refuse/Garbage Disposal		0.00	1,580.83			\$0.00	
332	401		Repairs/Maint Buildings (moved to building)		1,500.00	528.71	\$500.00	\$13.80	\$0.00	-100.00%

	A	B	C	D	E	F	G	H	I	J
1					2021 Certified	2021 Actual	2022 Certified Budget	2022 Budget Year to Date	Proposed 2023 Budget	% Change
333	402		Repairs/Maint Structures (storm sewer repairs)		1,000.00	623.20	\$500.00		\$5,000.00	900.00%
334	403		Vehicle Repair/Maint (repairs/tabs, etc.)		1,000.00	7,981.62	\$7,500.00	\$240.86	\$10,400.00	38.67%
335	404		Repairs/Maint Machinery/Equip		6,500.00	15,976.07	\$14,000.00	\$1,050.30	\$15,000.00	7.14%
336	417		Uniform Expense		1,700.00	3,223.54	\$2,200.00	\$692.26	\$2,700.00	22.73%
337	430		Miscellaneous		500.00	0.00	\$0.00	\$2.80	\$500.00	
338	433		Dues and Subscriptions		1,600.00	833.67	\$1,600.00	\$404.68	\$0.00	-100.00%
339	437		Safety		0.00	0.00	\$857.00		\$1,100.00	28.35%
340	500		Capital Outlay		12,408.00	256,977.89	\$20,000.00		\$50,000.00	150.00%
341	560		Furniture and Fixtures		0.00	0.00	\$0.00		\$0.00	
342			Street Dept Total		307,745.00		\$467,896.07		\$548,522.47	17.23%
343										
344	42400		Building Inspector							
345	100		Wages and Salaries (GENERAL)		5,138.00	12,328.88			\$0.00	
346	104		Temporary Employees Regular		0.00	150.00			\$0.00	
347	121		PERA		385.00	924.67			\$0.00	
348	122		FICA		319.00	640.82			\$0.00	
349	123		MEDICARE		75.00	149.88			\$0.00	
350	131		Employer Paid Health		166.00	2,449.04			\$0.00	
351	200		Office Supplies (GENERAL)		50.00	54.31			\$0.00	
352	208		Training/Inst Materials		50.00	0.00			\$0.00	
353	210		Operating Expenses		5,200.00	626.00	\$0.00		\$0.00	
354	300		Professional Services		49,900.00	68,100.00	\$2,000.00	\$1,216.68	\$6,500.00	225.00%
355	301		Auditing and Accounting Fees		2,000.00	2,985.00			\$0.00	
356	303		Engineering Fees		0.00	255.00			\$0.00	
357	304		Legal Fees		2,000.00	1,113.50			\$0.00	
358	308		Meeting and Training		0.00	120.00			\$0.00	
359	309		Technology Expenses		2,933.00	570.60			\$0.00	
360	331		Travel Expenses		0.00	289.52			\$0.00	
361	352		General Notices and Pub Info		200.00	0.00			\$0.00	
362	353		Ordinance Publication		0.00	82.30			\$0.00	
363	363		Automotive Ins		0.00	1,379.00			\$0.00	
364	403		Vehicle Repairs/Maint		0.00	32.49			\$0.00	
365	433		Dues and Subscriptions		0.00	154.23			\$0.00	
366	550		Motor Vehicles		0.00	4,778.66			\$0.00	
367			State Building Surcharge Fee Payment to State of MN						\$100.00	
368			General Notices				\$500.00		\$0.00	
369			Total Building Inspector		5,138.00		\$2,500.00		\$6,600.00	164.00%
370										
371	45100		PARKS/REC DEPT							
372	100		Wages and Salaries		25,994.00	14,119.79	\$0.00		\$0.00	
373	103		Part-time Wages and Salaries		0.00	0.00	\$15,600.00		\$15,600.00	0.00%
374	121		PERA		1,950.00	1,044.53	\$1,170.00		\$1,170.00	0.00%
375	122		FICA		1,612.00	875.53	\$967.20		\$967.20	0.00%
376	123		Medicare		377.00	204.56	\$226.20		\$226.20	0.00%
377	131		Health Insurance		2,058.00	3,395.51	\$0.00		\$0.00	
378	151		Worker's Comp Ins		881.00	0.00	\$0.00		\$0.00	
379	210		Operating Expenses		0.00		\$0.00		\$0.00	
380	213		Lubricants and Additives		200.00	0.00			\$0.00	

	A	B	C	D	E	F	G	H	I	J
1					2021 Certified	2021 Actual	2022 Certified Budget	2022 Budget Year to Date	Proposed 2023 Budget	% Change
428	TOTAL LEVY AMOUNT				1,444,621.00		\$1,579,600.84		\$2,405,779.15	52.30%
429										
430			Balance						-1.85	
431	214 EDA									
432	Income									
			Allotted 2020 \$40000							
433	36101		Loan Repayments		9,067.00		\$900.00			
434			Loan Dollars Available				\$10,000.00			
435	Expenses									
436	300		Professional Services				\$0.00	\$4,200.00	\$4,200.00	
437	304		Legal Fees				\$0.00	\$3,489.96	\$3,500.00	
438	309		Technology Expense		433.00		\$433.00			
439			EDA Balance		8,634.00		\$467.00		\$7,700.00	
440										
441	601 Water Fund									
442	Revenue									
443	31300		General Sales and Use Tax		1,440.00	240.12				
444	33100		Federal Grants and Aid		0.00	5,000.00				
445	34101		Rent/Lease Revenue					\$2,099.32		
446	34950		Other Revenues		0.00	1,740.94				
447	34960		Reimbursements		0.00	1,820.00				
448	36100		Special Assessments		0.00	277.45				
449	36210		Interest Earnings		1,049.00	0.00				
450	36230		Contributions and Donations		0.00	2,500.00				
451	37100		Water Sales		308,051.00	212,006.27	\$332,160.00	\$53,847.68		
452	37150		Connect/Reconnect Fee		14,000.00	605.00	\$6,770.00	\$110.00		
453	37160		Penalty		10,720.00	9,346.77	\$9,000.00	\$587.09		
454	37170		Meter Fee		15,000.00	13,055.85	\$17,475.00	\$175.36		
455	37180		Debt Service		194,000.00	94,486.29	\$144,000.00	\$7.50		
456	11555		Liquor Store Loan		14,349.00		\$10,248.00			
457	36210		Interest Earnings		1,049.00	0.00	\$4,400.00			
458			Special Assessments				\$2,800.00			
459			Water Revenue Total		557,169.00		\$526,853.00			
460	Expenditures									
461	100		Wages and Salaries		81,157.00	68,297.58	\$54,880.80	\$19,267.48	\$25,109.42	
462	101		Full-Time Employees Regular		0.00	2.00				
463	103		Part-time Wages and Salaries		0.00	0.00	\$0.00			
464	121		PERA		6,087.00	4,572.49	\$4,116.06	\$1,070.21	\$1,883.21	
465	122		FICA		5,031.00	4,316.70	\$3,402.61	\$1,194.60	\$1,556.78	
466	123		Medicare		1,177.00	1,009.41	\$795.77	\$279.38	\$364.09	
467	131		Health Insurance		1,704.00	17,476.00	\$21,732.00	\$4,710.49	\$11,910.00	
468	142		Unemployment Benefit Payments		0.00	78.68				
469	151		Worker's Comp Ins		618.00	936.80	\$500.00			
470	160		Liability Insurance		0.00	0.00	\$200.00			
471	200		Office Supplies		300.00	182.70	\$50.00			
472	203		Printed Forms		800.00	604.70	\$700.00	\$67.66		
473	208		Training/Inst. Materials		150.00	16.86	\$0.00			
474	209		Janitorial Supplies		200.00	90.30	\$150.00			
475	210		Operating Expenses		1,200.00	1,108.46	\$5,000.00	\$1,661.74		

	A	B	C	D	E	F	G	H	I	J
1					2021 Certified	2021 Actual	2022 Certified Budget	2022 Budget Year to Date	Proposed 2023 Budget	% Change
476	212		Motor Fuels		2,000.00	0.00	\$500.00			
477	213		Lubricants and Additives		1,000.00	0.00				
478	215		Shop Supplies		1,000.00	675.15	\$1,000.00			
479	216		Chemicals/Chem Products		12,000.00	6,381.95	\$15,000.00	\$3,737.07		
480	217		Operating Expenses		2,000.00	2,776.87				
481	220		Repair/Maint Supply (GENERAL)		1,500.00	2,050.03				
482	221		Equipment		0.00	25,843.31				
483	223		Building Repair Supplies		0.00	18.20				
484	228		Misc Repair Supplies		1,500.00	0.00				
485	300		Professional Services		35,357.00	66,091.68	\$36,300.00	\$38,746.29		
486	301		Audit/Accounting		2,000.00	2,985.00	\$3,000.00	\$4,900.00		
487	303		Engineering Fees		0.00	20,479.63		\$1,487.50		
488	308		Meetings/Training		1,500.00	18.00	\$1,500.00			
489	309		Technology Expenses		3,000.00	2,215.74	\$5,000.00	\$10,460.22		
490			Banyon POS, Utility Billing, Badger Meter, PSN Module Support						\$1,830.00	
491	310		SALES TAX		1,440.00	226.00				
492	321		Telephone		680.00	300.78	\$250.00	\$144.12		
493	322		Postage		1,300.00	1,219.03	\$1,000.00	\$431.49		
494	331		Travel Expenses		1,200.00	1,071.29	\$1,500.00			
495	340		Advertising/Promotion		0.00	100.00				
496	351		Legal Notices				\$0.00	\$26.70		
497	352		General Notices/Pub		100.00	0.00	\$0.00			
498	361		General Liability Ins		0.00	3,887.86				
499	362		Property Insurance		2,854.00	7,254.84	\$4,500.00			
500	363		Automotive Insurance		0.00	204.70	\$500.00			
501	381		Electric Utilties		14,025.00	13,418.00	\$15,000.00	\$4,230.00	\$14,000.00	
502	383		Gas Utilities		6,500.00	4,898.93	\$7,000.00	\$2,613.07	\$7,000.00	
503	401		Repairs/Maint Buildings		0.00	69.92				
504	402		Repairs/Maint Structures		0.00	1,475.95				
505	403		Vehicle Repairs/Maint		0.00	88.05				
506	404		Repairs/Maint Machinery/Equip		3,000.00	1,578.00	\$32,000.00			
507	417		Uniform Expense		310.00	258.77	\$200.00			
508	430		Misc.		50.00	0.00	\$0.00			
509	433		Dues and Subscriptions		7,775.00	7,167.06	\$500.00	\$231.43		
510	500		Capital Outlay		0.00	98,504.81	\$0.00			
511	550		Motor Vehicles		0.00		\$0.00			
512	560		Furniture and Fixtures		0.00		\$0.00			
513	580		Other Equipment		0.00		\$11,000.00			
514	601		2004 PFA Loan and GO Principal		85,000.00	0.00	\$87,000.00		\$89,000.00	
515	601	2010	2010 PFA Loan and GO Principal		48,000.00	0.00	\$49,000.00		\$49,000.00	
516	611	2004	Bond Interest PFA 309		4,166.00	4,166.00	\$2,798.00		\$707.55	
517	611	2010	Bond Interest PFA 310		4,520.00	4,031.75	\$4,040.00		\$3,550.00	
518	601		2021A GO Note (new money & refunding) MWRA (P & I)				\$13,860.00		\$38,272.00	
519	620		Bond Issuance Cost		0.00	1,038.00				
520							\$5,266.00			
521			Water Expenditures Total		342,201.00		\$389,241.24			
522	26720		Ret Earnings for futre Debt		100,000.00		\$0.00			

	A	B	C	D	E	F	G	H	I	J
1					2021 Certified	2021 Actual	2022 Certified Budget	2022 Budget Year to Date	Proposed 2023 Budget	% Change
523			Water Balance		114,968.00		\$137,611.76			
524										
525	602 Sewer									
526	Revenue									
527	37200		Sewer Sales		364,639.00		\$388,647.00	\$60,809.08		
528	33100		Federal Grants and Aids		0.00	104,228.28				
529	36100		Special Assessments		0.00	277.44				
530	36101		Loan Revenue		0.00	250.00				
531	37180		Debt Service Fees		0.00	42,378.67				
532	37200		Sewer Sales		364,639.00	250,655.65				
533	37260		Penalty		8,050.00	6,470.12	\$6,500.00	\$488.32		
534	11555		Liquor Store Loan		44,041.00		\$31,452.00			
535			Interest Earnings				\$6,000.00			
536			Special Assessments				\$2,700.00			
537			Sewer Revenue Total		781,369.00		\$435,299.00			
538	Expenditures									
539	100		Wages and Salaries		81,157.00	75,850.66	\$54,880.80	\$19,267.47	\$25,109.42	
540	103		Part-time Wages and Salaries		0.00	0.00	\$0.00			
541	121		PERA		6,087.00	5,168.83	\$4,116.06	\$1,070.16	\$1,883.21	
542	122		FICA		5,031.00	4,810.66	\$3,402.61	\$1,194.63	\$1,556.78	
543	123		Medicare		1,177.00	1,125.42	\$795.77	\$279.45	\$364.09	
544	131		Health Insurance		1,704.00	19,957.18	\$21,732.00	\$4,710.65	\$11,910.00	
545	142		Unemployment Benefit Payments		0.00	78.68				
546	151		Worker's Comp Ins		740.00	436.33	\$0.00			
547	160		Liability Insurance		0.00	0.00	\$200.00			
548	200		Office Supplies		0.00	27.43	\$100.00			
549	203		Printed Forms		400.00	219.09	\$100.00	\$67.67		
550	208		Training/Inst. Materials		150.00	16.85	\$0.00			
551	209		Janitorial Supplies		100.00	55.50	\$200.00			
552	210		Operating Expenses		5,000.00	3,693.36	\$200.00	\$539.00		
553	212		Motor Fuels		1,000.00	0.00	\$500.00			
554	213		Lubricants and Additives		500.00	0.00				
555	215		Shop Supplies		500.00	129.16	\$500.00			
556	216		Chemicals/Chem Products		5,000.00	1,658.99	\$10,000.00			
557	217		Operating Supplies		0.00	938.22				
558	220		Repair/Maint Supply (GENERAL)		100.00	261.78				
559	221		Equipment		6,000.00	32,957.67	\$0.00	\$2,171.95		
560	223		Building Repair Supplies		0.00	48.32	\$0.00			
561	225		Landscaping Materials		0.00	0.00	\$0.00			
562	227		Utility Maint Supply		0.00	0.00	\$0.00			
563	228		Misc Repair Supplies		0.00	0.00	\$0.00	\$166.72		
564	240		Small Tools/Minor Equip		5,000.00	4,561.63	\$1,500.00			
565	300		Professional Services		144,220.00	181,839.00	\$145,000.00	\$32,568.30		
566	301		Audit/Accounting		2,000.00	2,985.00	\$3,000.00	\$4,900.00		
567	303		Engineering		0.00	10,057.87	\$500.00			
568	306		Personnel Testing Fees		100.00	0.00	\$0.00			
569	308		Meetings/Training		500.00	414.71	\$1,000.00			
570	309		Technology Expense		0.00	4,144.74	\$3,500.00	\$9,738.46		

	A	B	C	D	E	F	G	H	I	J
1					2021 Certified	2021 Actual	2022 Certified Budget	2022 Budget Year to Date	Proposed 2023 Budget	% Change
571			Banyon \$1,290							
572	321		Telephone		240.00	801.96	\$900.00	\$236.26		
573	322		Postage		1,200.00	1,206.48	\$900.00	\$731.48		
574	331		Travel Expenses		200.00	1,224.97	\$200.00			
575	340		Advertising/Promotion		0.00	100.00				
576	352		General Notices/Pub		0.00	0.00	\$0.00			
577	360		Insurance		0.00		\$0.00			
578	361		General Liability Ins		0.00	3,129.85				
579	362		Property Insurance		4,541.00	8,031.90	\$6,000.00			
580	363		Automotive Insurance		420.00	683.70	\$500.00			
581	381		Electric Utilities		50,488.00	39,566.00	\$52,000.00	\$12,591.00	\$40,000.00	
582	382		Water Utilities		7,200.00	4,012.20	\$5,000.00	\$489.36		
583	383		Gas Utility							
584	401		Repairs/Maint Buildings		500.00	1,345.92	\$2,000.00			
585	402		Repairs/Maint Structures		500.00	195,740.31	\$10,000.00			
586	403		Vehicle Repair/Maint		0.00	207.58	\$500.00			
587	404		Repairs/Maint Machinery/Equip		2,500.00	19,802.34	\$7,000.00			
588	405		Depreciation		0.00	32,276.68				
589	417		Uniform Expense		310.00	258.77	\$200.00			
590	430		Misc.		0.00	99.25	\$0.00			
591	432		Uncollected Checks		0.00	8.00				
592	433		Dues and Subscriptions		0.00	1,835.36		\$1,681.43		
593	500		Capital Outlay		0.00	38,165.67	\$0.00			
594	550		Motor Vehicles		0.00	0.00	\$0.00			
595	560		Furniture and Fixtures		0.00	0.00	\$0.00			
596	580		Other Equipment		0.00	0.00	\$7,000.00			
597	601		Series 2012A Wastewater Treatment Bonds - USDA Principal		21,294.00	0.00	\$16,000.00	\$148,000.00	\$16,000.00	
598	611		Series 2012A Wastewater Treatment Bonds - Interest		13,280.00	16,849.90	\$12,960.00	\$23,378.75	\$12,960.00	
599	611		303 GO Improv Int - in 2023 combined into single line item below)				\$1,880.00			
600	620		Bond Issuance Costs		0.00	692.00				
601	601		2021A GO Note - MWRA (P & I)				\$194.00		\$11,572.00	
602			2022 Sewer GO Revenue Note - Jetter Loan Repayment						\$20,440.00	
603			Sewer Expenditures Total		369,139.00		\$374,461.24			
604	26720		Ret Earnings for future Debt		10,000.00		\$0.00			
605			Sewer Balance		402,230.00		\$60,837.76			
606										
607	609		Liquor Store							
608	Revenue									
609	31300		General Sales and Use Tax		208,000.00	0.00			\$166,013.00	
610	36210		Interest Earnings		1,148.00	0.00		\$0.00	\$800.00	
611	36240		ATM Cash Revenue		0.00	1,319.99		\$149.10	\$800.00	
612	37811		Liquor Sales		537,000.00	544,997.68	\$560,000.00	\$120,586.85	\$600,000.00	
613	37812		Beer Sales		850,000.00	951,288.58	\$1,000,000.00	\$46,791.26	\$950,000.00	
614	37813		Wine Sales		115,000.00	136,058.70	\$150,000.00	\$27,155.82	\$160,000.00	
615	37814		Tobacco Sales		0.00	20,135.61	\$130,000.00	\$0.00	\$150,000.00	
616	37815		Other Merchandise		300,000.00	236,598.74	\$226,000.00	\$46,791.00	\$85,000.00	
617	37816		Lottery Revenue		120,000.00	207,418.96	\$192,000.00	\$33,321.52	\$150,000.00	
618	34960		Cig Reimbursements		4,200.00	4,488.65	\$2,919.00	\$428.00	\$3,000.00	

	A	B	C	D	E	F	G	H	I	J
1					2021 Certified	2021 Actual	2022 Certified Budget	2022 Budget Year to Date	Proposed 2023 Budget	% Change
619	34950		Other Revenues		0.00	88.36		\$0.00	\$0.00	
620			Liquor Revenue Total		1,926,200.00		\$2,260,919.00		\$2,265,613.00	
621	Expenditures									
622	100		Wages and Salaries		126,285.00	114,852.14	\$99,549.00	\$41,690.40	\$157,934.64	
623	103		Part-time Wages and Salaries		69,243.00	29,052.81	\$55,716.00	\$5,423.90	\$39,660.47	
624	121		PERA		9,471.00	10,692.92	\$11,645.00	\$3,533.54	\$11,845.10	
625	122		FICA		12,123.00	9,500.49	\$8,626.00	\$2,921.12	\$12,250.90	
626	123		Medicare		2,835.00	2,221.84	\$2,251.00	\$683.16	\$2,865.13	
627	131		Health Insurance		2,912.00	35,465.62	\$43,464.00	\$9,527.16	\$55,812.00	
628	142		Unemployment Benefit Payments		0.00	3,147.53			\$0.00	
629	151		Worker's Comp Ins		5,734.00	8,423.82	\$3,000.00		\$8,500.00	
630	200		Office Supplies		1,000.00	1,130.25	\$1,000.00		\$1,250.00	
631	208		Training/Inst. Materials		500.00	0.00	\$0.00		\$1,500.00	
632	209		Janitorial Supplies		400.00	1,839.59	\$1,500.00	\$156.32	\$1,500.00	
633	210		Operating Expenses		150,000.00	11,484.77	\$22,000.00	\$2,923.03	\$16,000.00	
634	211		Credit Card Fees		0.00	26,879.38	\$60,000.00	\$6,431.00	\$25,000.00	
635	217		Operating Supplies		2,600.00	1,174.59			\$2,000.00	
636	220		Repair/Maint Supply (GENERAL)		0.00	358.00			\$500.00	
637	223		Building Repair Supply		500.00	129.80			\$500.00	
638	227		Utility Maint Supplies		0.00	18.57			\$100.00	
639	250		Advert. Merchandise Resale		0.00	207.90			\$0.00	
640	251		Liquor for Resale		320,000.00	418,211.72	\$415,000.00	\$89,288.17	\$400,000.00	
641	252		Beer for Resale		600,000.00	748,274.43	\$800,000.00	\$170,084.32	\$825,000.00	
642	253		Wine for Resale		80,000.00	98,369.00	\$100,000.00	\$1,561.60	\$90,000.00	
643	256		Tobacco for Resale		170,000.00	55,831.85	\$110,000.00	\$293.74	\$110,400.00	
644	259		Other for Resale		30,000.00	148,671.41	\$175,000.00	\$45,917.53	\$80,000.00	
645	300		Professional Services		2,500.00	0.00	\$1,000.00	\$22.00	\$1,000.00	
646	301		Auditing/Accounting Serv		2,000.00	8,521.00	\$3,000.00	\$4,900.00	\$5,000.00	
647	304		Legal Services		1,000.00	64.00	\$500.00		\$500.00	
648	308		Meetings/Training		1,000.00	848.60	\$1,000.00		\$1,000.00	
649	309		Technology Expense		11,433.00	6,763.18	\$11,450.00	\$4,161.28	\$7,750.00	
650	310		SALES TAX		120,000.00	0.00			\$166,013.00	
651	321		Telephone		900.00	1,252.67	\$1,500.00	\$458.85	\$1,500.00	
652	322		Postage		360.00	335.55	\$500.00		\$100.00	
653	331		Travel Expenses		200.00	0.00	\$500.00		\$500.00	
654	340		Advertising		10,000.00	14,595.45	\$10,000.00	\$3,709.00	\$7,500.00	
655	361		General Liability Ins.		0.00	6,574.94			\$7,000.00	
656	362		Property Ins		6,184.00	12,466.94	\$8,000.00		\$13,000.00	
657	364		Dram Shop		0.00	0.00	\$300.00		\$2,500.00	
658	370		Lottery Expense		85,000.00	195,347.51	\$172,000.00	\$28,844.08	\$130,000.00	
659	381		Electric Utilities		14,000.00	16,443.00	\$16,000.00	\$5,035.00	\$18,000.00	
660	382		Water Utilities		800.00	648.70	\$800.00	\$69.76	\$800.00	
661	383		Gas Utilities		1,800.00	915.62	\$1,800.00	\$727.58	\$1,500.00	
662	384		Refuse/Garbage Exp		1,224.00	0.00	\$0.00		\$1,000.00	
663	401		Repairs/Maint Buildings		2,000.00	10,357.90	\$1,000.00		\$500.00	
664	404		Repairs/Maint Machinery/Equip		4,000.00	21.00	\$1,000.00		\$3,000.00	
665	405		Depreciation		0.00	6,899.30			\$0.00	
666	430		Misc		300.00	11.00	\$300.00		\$100.00	

