

	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	\$2,997.79	\$1,439,268.00	151.45%
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		-\$71.63	\$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	\$5,691.44	\$2,000.00	0.00%
10	33000		Intergovernmental Revenues		0.00	0.00	\$0.00		\$0.00	
11	33100		Federal Grants/Aids		0.00	0.00	\$0.00		\$0.00	
12	33160		Other Federal Grants		0.00	0.00	\$0.00		\$0.00	
13	33400		State Grants/Aids		0.00	0.00	\$0.00		\$0.00	
14	33401		LGA		627,962.00	627,962.00	\$636,334.00		\$645,348.00	1.42%
15	33402		MV Credit		0.00	140.73			\$0.00	
16	33403		Small Cities Assistance		0.00	37,464.00			\$0.00	
17	33409		Police Aid		35,000.00	45,962.85	\$35,000.00		\$35,000.00	0.00%
18	33416		Police Training Reimbursement		0.00	6,182.22		\$264.41	\$5,000.00	
19	33417		Fire Training Reimb		4,200.00	6,280.00	\$4,200.00		\$4,200.00	0.00%
20	33418		Muni State Aid Street Reimb		5,000.00	7,465.45	\$5,000.00		\$5,000.00	0.00%
21	33419		Muni State Aid Const.		5,000.00	0.00	\$5,000.00		\$5,000.00	0.00%
22	33422		Other State Aid Grants				\$0.00	\$1,220.77	\$0.00	
23	33429		PERA Aid		1,500.00	0.00			\$0.00	
24	33600		County Grants		0.00	0.00	\$0.00		\$0.00	
25	34000		Charges for Services		2,000.00	1,196.75	\$2,000.00	\$52.36	\$2,000.00	0.00%
26	34101		Rent/Lease Revenue		33,600.00	21,513.38	\$36,000.00	\$6,501.52	\$36,000.00	0.00%
27	34103		Zoning/Subdivision Fees		1,000.00	0.00	\$1,000.00	\$200.00	\$500.00	-50.00%
28	34104		Plan Check Fees		4,000.00	1,318.54	\$4,000.00	\$957.93	\$1,000.00	-75.00%
29	34105		State Building Surcharge		0.00	5.00			\$100.00	
30	34108		Admin Fines City Share			6,448.46	\$3,500.00	\$770.00	\$3,500.00	0.00%
31	34109		Admin Fines PD					\$815.00	\$300.00	
32	34200		Fire/Med Calls		5,000.00	10,950.00	\$8,000.00	\$1,100.00	\$8,000.00	0.00%
33	34202		Fire Contracts		47,000.00	70,202.77	\$47,000.00	\$90,503.17	\$47,000.00	0.00%
34	34203		Township Payments toward Truck			3,299.11	\$3,300.00	\$3,299.11	\$3,300.00	0.00%
35	34950		Other Revenue		1,000.00	106,750.00	\$1,000.00	\$32.00	\$0.00	-100.00%
36	34960		Reimbursements				\$0.00	\$4,781.00	\$0.00	
37	35000		Fines/Forfeits		5,000.00	250.00	\$5,000.00		\$5,000.00	0.00%
38	35100		Court Fines		10,000.00	16,682.45	\$15,000.00	\$7,321.30	\$10,000.00	-33.33%
39	36100		Special Assessments		39,000.00	996.99	\$35,000.00		\$35,000.00	0.00%
40	36101		Principal Amount Revenue		0.00	0.00	\$0.00		\$0.00	
41	36200		Misc. Revenue		500.00	22,747.65	\$2,500.00	\$400.00	\$0.00	
42	36210		Interest Earnings		13,768.00	5,607.07	\$2,000.00	\$263.06	\$2,000.00	0.00%
43	36230		Contributions/Donations		3,000.00	21,557.73	\$5,000.00	\$6,114.98	\$0.00	
44	38050		ECCC Revenue (inc reimb)		10,300.00	8,317.94	\$10,300.00	\$3,681.79	\$6,000.00	-41.75%
45	39000		Other Financing Sources		0.00	0.00			\$0.00	
46	39101		Sale of General Fixed Assets		0.00	32,732.00	\$0.00	\$26,250.00	\$0.00	
47	39203		Transfers from Other Funds (Admin costs and salaries)	Water					\$24,000.00	
48	39203		Transfers from Other Funds (Admin costs and salaries)	Sewer			\$40,545.84		\$24,000.00	

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49	39203		Transfers from Other Funds	LIQUOR	105,000.00		\$80,000.00		\$60,000.00	-25.00%
50	TOTAL G.F. REVENUES				1,444,621.00		\$1,579,300.84		\$2,411,816.00	52.71%
51										
52	Expenditures									
53	41000		GENERAL GOVERNMENT							
54	151		Worker's Comp Insurance		754.00	0.00	\$0.00		\$800.00	
55	200		Office Supplies		132.48				\$500.00	
56	209		Janitorial Supplies (moved to bldgs)		100.00	912.78	\$1,000.00		\$0.00	-100.00%
57	210		Operating Expenses		8,380.00	7,154.32	\$6,500.00	\$567.16	\$6,500.00	0.00%
58	221		Equipment		0.00	0.00	\$0.00		\$0.00	
59	300		Professional Services		14,000.00	75.00	\$2,000.00		\$2,000.00	0.00%
60	301		Auditing and Accounting fees			5,510.50	\$0.00	\$95.00	\$6,000.00	
61	303		Engineering Fees			-2,617.50			\$0.00	
62	304		Legal Fees (moved to Legal Department)			14,023.75			\$0.00	
63	309		Technology Expenses		1,635.00	59.95	\$1,635.00	\$15.52	\$12,790.00	682.26%
64			Marco (\$3500.00)							
65			Banyon (\$1,750.00)							
66			Laserfiche (\$3,100)							
67			Microsoft 365 Licensing (\$800)							
68			GovOffice for website (\$350)							
69			Arete (\$3,290)							
70	321		Telephone Expense (Verizon and Nextera)						\$6,600.00	
71	351		Legal Notices ((summary budget, audit, legal notices))						\$2,000.00	
72	352		General Notices and Pub Info			560.70			\$800.00	
73	353		Ordinance Publication (American Legal to update/codify ord changes			1,612.55		\$2,542.46	\$3,000.00	
74	361		General Liability Ins.			1,743.35			\$1,800.00	
75	362		Property Ins.		14,620.00				\$37,000.00	
76	401		Repairs/Maint Buildings (moved to bldgs)		1,000.00	638.78	\$1,000.00		\$0.00	-100.00%
77	430		Miscellaneous		0.00	0.00	\$0.00	\$0.00	\$0.00	
78	431		Cash Short (unpaid property taxes - 2% of property tax levied rounded to nearest dollar)						\$29,000.00	
79	433		Dues and Subscriptions			126.00		\$84.00	\$0.00	
80	450		Property Tax Payments for City owned land			517.32		\$2,303.00	\$2,500.00	
81	500		Captial Outlay		13,990.00	13,990.00	\$0.00	\$342.60	\$0.00	
82	560		Furniture/Fixtures		0.00	0.00	\$0.00		\$0.00	
83	611		Bond Interest (debt service category)		65,332.00	0.00			\$0.00	
84	720		Operating Transfers - to replenish Fund Balance		0.00	0.00	\$0.00		\$75,000.00	
85			Total General Gov		119,943.48		\$12,135.00		\$186,290.00	1435.15%
86										
87	41110		COUNCIL							
88	100		Wages and Salaries		11,367.00	11,367.00	\$11,367.00	\$5,683.50	\$11,367.00	0.00%
89	106		Per Diem		4,500.00	4,916.00	\$4,500.00	\$2,310.00	\$4,500.00	0.00%
90	121		PERA		0.00	52.92	\$0.00	\$0.00	\$0.00	
91	122		FICA		984.00	994.03	\$984.00	\$480.74	\$704.75	-28.38%
92	123		Medicare		230.00	235.55	\$230.00	\$112.44	\$164.82	-28.34%
93	151		Worker's Comp Insurance		90.00	709.51	\$300.00	\$489.16	\$300.00	0.00%
94	208		Training/Inst Mat		0.00	0.00	\$0.00		\$0.00	

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95	304		Legal Fees (moved to Legal)					\$180.98	\$0.00	
96	308		Meetings and Training					\$137.03	\$350.00	
97	309		Technology Expenses (moved to General Government)		433.00	346.60	\$350.00		\$0.00	-100.00%
98	331		Travel Expenses		350.00	72.80	\$100.00		\$100.00	0.00%
99	350		Printing and Binding (moved to General Government)					\$54.55	\$0.00	
100	351		Legal Notices Publishing (moved to General Government)		200.00	979.00	\$300.00	\$333.75	\$0.00	-100.00%
101	352		General Notices/Pub Info (moved to General Government)		150.00	0.00	\$300.00	\$26.70	\$0.00	-100.00%
102	353		Ordinance Publishing (moved to General Government)		1,500.00	358.20	\$600.00		\$0.00	-100.00%
103	430		Misc		0.00	0.00	\$0.00		\$0.00	
104	433		Dues and Subscriptions (LMC, Initiative Foundation)		50.00	280.00	\$2,400.00	\$825.00	\$3,025.00	26.04%
105			Total Council		19,854.00		\$21,431.00		\$20,511.58	-4.29%
106										
107	41400		CITY ADMINISTRATION							
108	100		Wages and Salaries		109,080.00	142,609.85	\$135,137.60	\$58,239.55	\$144,930.04	7.25%
109	121		PERA		8,181.00	7,867.84	\$10,135.32	\$3,398.14	\$10,869.75	7.25%
110	122		FICA		6,763.00	9,240.09	\$8,378.53	\$3,610.83	\$8,985.66	7.25%
111	123		Medicare		1,581.00	2,161.00	\$1,959.50	\$844.54	\$2,101.49	7.25%
112	131		Health Insurance		21,700.00	38,388.51	\$43,464.00	\$15,727.92	\$32,712.00	-24.74%
113	142		Unemployment Benefit Payments		0.00	865.58		\$0.00	\$0.00	
114	151		Worker's Comp Insurance		1,894.00	-289.81	\$900.00	-\$1,171.23	\$2,000.00	122.22%
115	200		Office Supplies		1,500.00	949.71	\$1,500.00	\$279.77	\$1,500.00	0.00%
116	202		Duplicating and Copying (Marco Lease and cost per copy)		0.00	0.00	0.00	\$0.00	\$2,700.00	
117	203		Printed Forms				0.00	\$67.67	\$250.00	
118	208		Training/Inst. Materials		500.00	0.00	\$0.00	\$55.00	\$500.00	
119	209		Janitorial Supplies (moved to buildings)		600.00	859.83	\$300.00	\$151.23	\$0.00	-100.00%
120	210		Operating Expenses		1,200.00	-39,741.46	\$1,000.00	\$96.77	\$1,000.00	0.00%
121	217		Operating Supplies		200.00	0.00	\$0.00		\$0.00	
122	220		Repair/Maint Supply		1,000.00	0.00	\$0.00		\$0.00	
123	221		Equipment		0.00	67.46	\$0.00		\$0.00	
124	223		Building Repair Supplies (moved to Building)		0.00	59.48	\$0.00		\$0.00	
125	300		Professional Services		500.00	0.00	\$1,000.00	\$2,294.00	\$2,500.00	150.00%
126	301		Auditing/Accounting (moved to General Government)		2,000.00	3,385.00	\$3,000.00	\$4,900.00	\$0.00	-100.00%
127	303		Engineering Fees (moved into PW Engineering Fees)		0.00	0.00	\$0.00	\$0.00	\$0.00	
128	304		Legal Fees (moved to Legal)		1,000.00	272.00	\$1,000.00	\$1,042.53	\$0.00	-100.00%
129	308		Meetings/Training		100.00	415.00	\$1,000.00	\$290.00	\$500.00	-50.00%
130	309		Technology Expenses (moved to General Government)		5,433.00	53,952.44	\$8,000.00	\$7,882.66	\$0.00	-100.00%
131	321		Telephone (moved to General Government)		3,000.00	3,502.20	\$3,000.00	\$1,213.79	\$0.00	-100.00%
132	322		Postage		1,800.00	320.45	\$1,200.00	\$42.48	\$500.00	-58.33%
133	331		Travel Expenses		500.00	241.28	\$800.00	\$10.53	\$800.00	0.00%
134	340		Avertising/Promotion		0.00	181.70	0.00		\$0.00	
135	351		Legal Notices Publishing (moved to General Government)				\$0.00	\$581.50	\$0.00	
136	361		General Liability Ins		0.00	1,730.25			\$1,800.00	
137	362		Property Ins (moved to General Government)		0.00	0.00	\$13,000.00	-\$6,685.30	\$0.00	-100.00%
138	381		Electric Utily (moved to buildings)		3,800.00	3,000.50	\$4,000.00	\$1,097.00	\$0.00	-100.00%
139	382		City Utily (moved to buildings)		610.00	653.22	\$800.00	\$41.69	\$0.00	-100.00%
140	383		Gas Utily (moved to buildings)		2,800.00	1,326.99	\$3,300.00	\$390.50	\$0.00	-100.00%
141	401		Repairs/Maint Buildings (moved to buildings)		0.00	426.09		\$476.62	\$0.00	

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1					2021 Certified	2021 Actual	2022 Certified Budget	2022 Budget Year to Date	Proposed 2023 Budget	% Change
142	404		Repair/Maint Machinery/Equip		0.00	131.55			\$0.00	
143	430		Miscellaneous		750.00	867.36		\$628.63	\$0.00	
144	433		Dues and Subscriptions		1,000.00	4,003.69	\$300.00	\$407.37	\$500.00	66.67%
145	437		Safety		0.00	0.00	\$492.00	\$39.50	\$200.00	-59.35%
146	560		Furniture/Fixtures (new chairs)		0.00	0.00	\$0.00		\$500.00	
147			Total Admin		177,492.00		\$243,666.95		\$214,848.94	-11.83%
148										
149	41410		ELECTIONS							
150	104		Temporary Employees		0.00		\$1,365.00		\$0.00	
151	200		Office Supplies		0.00		\$0.00		\$0.00	
152	208		Training/Instr Materials		0.00		\$0.00		\$0.00	
153	210		Operating Expenses		0.00	715.42	\$2,100.00		\$0.00	
154	300		Professional Srvs		0.00	3,735.57			\$0.00	
155	308		Meetings/Training		0.00		\$0.00		\$0.00	
156	322		Postage		0.00		\$0.00		\$0.00	
157	331		Travel Expenses		0.00		\$100.00		\$0.00	
158	430		Misc		0.00		\$100.00		\$0.00	
159			Total Elections		0.00		\$3,665.00		\$0.00	
160										
161	41500		BUILDINGS/LAND							
162	209		Janitorial Supplies						\$4,000.00	
163	221		Equipment (vacuum, carpet cleaner, etc.)		0.00	0.00			\$500.00	
164	223		Building Repair Supplies						\$10,700.00	
165			PW Garage - door openers (safety requirement) (\$4,200)							
166			Paint Police Garage inside and LED lighting (\$1500)							
167	240		Small Tools/Minor Equipment						\$0.00	
168	361		General Liability Insurance						\$500.00	
169	362		Property Insurance						\$24,100.00	
170	381		Electric Utility						\$35,000.00	
171	383		Gas Utility						\$12,300.00	
172	401		Repairs/Maint Buildings						\$5,000.00	
173	430		Miscellaneous						\$1,000.00	
174			Total Buildings/Land						\$93,100.00	
175										
176	41600		LEGAL							
177	304		City Attorney						\$15,000.00	
178	304		Kanabec County Prosecution Services						\$1,500.00	
179	304		Isanti County Prosecution Services						\$17,600.00	
180			Total Legal						\$34,100.00	
181										
182	42110		POLICE DEPARTMENT							
183	100		Wages and Salaries		356,191.00	334,731.63	\$338,811.20	\$188,682.59	\$381,247.62	12.53%
184	103		Part-time Wages and Salaries		26,100.00	20,016.71	\$16,901.00	\$2,988.91	\$17,468.86	3.36%
185	121		PERA		66,934.00	62,199.06	\$62,961.06	\$31,388.80	\$70,572.82	12.09%
186	122		FICA		478.00	328.11	\$2,860.33	\$1,555.76	\$3,113.57	8.85%
187	123		Medicare		5,544.00	5,335.31	\$5,157.83	\$2,781.14	\$5,781.39	12.09%
188	131		Health Insurance		6,562.00	94,485.76	\$130,392.00	\$61,152.35	\$166,740.00	27.88%

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189	142		Unemployment Benefits Payments		0.00	2,832.78			\$0.00	
190	151		Worker's Comp Ins		11,607.00	21,288.77	\$7,000.00	\$14,674.80	\$22,000.00	214.29%
191	200		Office Supplies		1,200.00	524.56	\$1,500.00	\$971.40	\$2,000.00	33.33%
192	208		Training/Inst. Materials		4,180.00	3,631.30	\$3,000.00	\$1,875.21	\$4,000.00	33.33%
193	209		Janitorial Supplies (moved into Building)		50.00	488.39	\$200.00	\$80.04	\$0.00	-100.00%
194	210		Operating Expenses		5,230.00	1,841.88	\$2,600.00	\$2,836.48	\$3,000.00	15.38%
195	212		Motor Fuels		20,000.00	23,009.10	\$20,000.00	\$12,889.26	\$26,400.00	32.00%
196	213		Lubricants and Additives		200.00	0.00			\$0.00	
197	217		Operating Supplies		1,000.00	914.80		\$27.49	\$0.00	
198	220		Repair/Maint Supply		0.00	18.24			\$0.00	
199	221		Equipment		0.00	118.82			\$0.00	
200	222		Tires		2,500.00	1,094.68			\$0.00	
201	300		Professional Services		0.00	5,743.04		\$1,683.33	\$1,000.00	
202	301		Auditing/Accounting Services (moved to General Government)		2,000.00	2,985.00	\$3,000.00		\$0.00	-100.00%
203	304		Legal Fees (moved to Legal)		13,500.00	17,126.88	\$34,000.00	\$10,878.79	\$0.00	-100.00%
204	308		Meetings/Training		500.00	2,028.70	\$3,800.00	\$5,472.77	\$4,500.00	18.42%
205	309		Technology Expenses		9,933.00	20,794.11	\$8,000.00	\$9,953.40	\$8,500.00	6.25%
206	321		Telephone		2,400.00	2,496.18	\$2,600.00	\$1,900.60	\$3,000.00	15.38%
207	322		Postage		700.00	349.95	\$500.00	\$19.79	\$500.00	0.00%
208	323		Radio Units (Leasing Costs)		0.00	0.00	\$0.00		\$12,303.00	
209	331		Travel Expenses		0.00	121.73	\$0.00	\$235.20	\$500.00	
210	340		Advertising/Promotion		0.00	38.12			\$500.00	
211	361		General Liability Insurance		0.00	16,046.50	\$14,000.00	\$14,960.50	\$16,500.00	17.86%
212	362		Property Ins (moved to General Government)		8,802.00	21,148.26	\$14,000.00	\$8,023.35	\$0.00	-100.00%
213	363		Auto Insurance		6,218.00	18,574.83	\$6,000.00	\$12,146.31	\$15,000.00	150.00%
214	381		Electric Utilities (moved to Building)		400.00	418.38	\$600.00	\$209.00	\$0.00	-100.00%
215	382		City Utilities (moved to Building)		480.00	499.00	\$600.00	\$41.69	\$0.00	-100.00%
216	383		Gas Utilities (moved to Building)		1,500.00	777.56	\$2,000.00	\$390.47	\$0.00	-100.00%
217	401		Repairs/Maint Buildings (moved to Building)		200.00	72.95	\$200.00	\$135.41	\$0.00	-100.00%
218	403		Repairs/Maint Vehicles		8,000.00	8,054.54	\$8,000.00	\$2,053.38	\$8,000.00	0.00%
219	404		Repairs/Maint Equipment (includes Watchguard)		500.00	607.79	\$700.00	\$4,080.08	\$4,500.00	542.86%
220	417		Uniform Expense		4,000.00	7,044.80	\$6,000.00	\$8,856.52	\$5,700.00	-5.00%
221	430		Misc *		2,305.00	284.57	\$0.00	\$200.00	\$0.00	
222	433		Dues/Subscriptions (LETG, Lexipol, Geotab)		9,500.00	6,891.48	\$6,000.00	\$1,492.32	\$7,000.00	16.67%
223	436		Towing Charges		0.00	255.00			\$0.00	
224	437		Safety		0.00	457.97	\$500.00	\$209.98	\$500.00	0.00%
225	500		Capital Outlay (to set aside for future years-transferred to Police Capital		0.00	0.00	\$0.00		\$10,000.00	
226	550		Motor Vehicles (Leasing \$30,000)		27,000.00	31,658.23	\$0.00		\$30,000.00	
227	560		Furniture/Fixtures (new chairs and ergonomic updates)		0.00	0.00	\$0.00		\$2,000.00	
228	580		Other Equipment (tactical equipment, shields, etc)		0.00	0.00	\$0.00		\$5,700.00	
229			Total PD		605,714.00		\$701,883.42		\$838,027.26	19.40%
230										
231	42120		Emergency Management							
232	221		Equipment						\$2,000.00	
233	308		Meetings and Training						\$1,000.00	
234	433		Dues and Subscriptions						\$400.00	

	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
235			Total Emergency Management						\$3,400.00	
236										
237	42200		FIRE DEPT							
238	100		Wages and Salaries		27,707.00	29,269.48	\$25,000.00	\$18,118.70	\$47,000.00	88.00%
239	121		PERA		600.00	602.02		\$0.00	\$0.00	
240	122		FICA		1,718.00	1,814.64	\$1,550.00	\$1,123.35	\$2,914.00	88.00%
241	123		Medicare		402.00	424.40	\$363.00	\$262.73	\$681.50	87.74%
242	131		Health Insurance		0.00	2,926.62	\$2,797.00	\$0.00	\$0.00	-100.00%
243	151		Worker's Comp Insurance		12,335.00	18,882.23	\$6,000.00	\$12,709.81	\$19,000.00	216.67%
244	200		Office Supplies		25.00	96.82	\$50.00		\$100.00	100.00%
245	208		Training/Inst. Materials		100.00	0.00	\$100.00		\$100.00	0.00%
246	209		Janitorial Supplies (moved to buildings)		25.00	98.57	\$50.00		\$0.00	-100.00%
247	210		Operating Expenses		50.00	555.78	\$100.00	\$647.70	\$500.00	400.00%
248	212		Motor Fuels		3,000.00	2,316.29	\$3,000.00	\$3,221.91	\$3,000.00	0.00%
249	213		Lubricants/Additives		500.00	200.15	\$0.00		\$0.00	
250	217		Operating Supplies		500.00	18.98		-\$1,061.60	\$1,000.00	
251	220		Repair/Maint Supply (GENERAL)		100.00	201.11		\$159.00	\$1,000.00	
252	221		Equipment		5,700.00	10,269.41			\$5,000.00	
253	222		Tires		1,000.00	960.08			\$1,000.00	
254	223		Building Repair Supplies (moved to Buildings)		500.00	136.44		\$25.55	\$0.00	
255	228		Misc Repair Supplies		880.00	5.98	\$100.00		\$100.00	0.00%
256	240		Small Tools/Minor Equip		100.00	3,744.00	\$100.00	\$241.69	\$500.00	400.00%
257	300		Professional Services		1,000.00	0.00	\$1,000.00	\$325.00	\$500.00	-50.00%
258	301		Auditing/Accounting Services (moved to General Government)		2,000.00	4,565.00	\$2,000.00		\$0.00	-100.00%
259	304		Legal Fees		0.00	0.00	\$0.00		\$0.00	
260	306		Personal Testing Fees		1,000.00	1,985.60	\$0.00		\$2,000.00	
261	308		Meetings/Training		100.00	9,777.82	\$100.00	\$3,317.00	\$10,000.00	9900.00%
262	309		Technology Expenses (pages, lamResponding)		433.00	825.79	\$500.00		\$1,000.00	100.00%
263	321		Telephone		650.00	624.70	\$650.00	\$46.42	\$650.00	0.00%
264	322		Postage		600.00	333.84	\$300.00		\$300.00	0.00%
265	323		Radio Units		1,000.00	402.04	\$1,000.00	\$4,200.00	\$4,200.00	320.00%
266	331		Travel Expenses		500.00	0.00	\$500.00	\$63.25	\$500.00	0.00%
267	340		Advertising/Promotion		0.00	81.54			\$250.00	
268	361		General Liability Ins		0.00	1,086.00	\$700.00		\$1,100.00	57.14%
269	362		Property Ins (moved to buildings)		2,713.00	8,318.61	\$3,500.00	\$4,996.15	\$0.00	-100.00%
270	363		Auto Insurance		2,426.00	4,897.65	\$2,700.00	\$2,282.07	\$5,000.00	85.19%
271	381		Electric Utilities (moved to buildings)		3,000.00	3,020.00	\$3,500.00	\$1,008.00	\$0.00	-100.00%
272	382		City Utilities (moved to buildings)		800.00	1,183.81	\$850.00	\$150.74	\$0.00	-100.00%
273	383		Gas Utilities (moved to buildings)		2,800.00	1,327.00	\$2,800.00	\$3,332.99	\$0.00	-100.00%
274	401		Repairs/Maint Buildings (moved to buildings)		300.00	238.97	\$500.00	\$145.77	\$0.00	-100.00%
275	403		Repairs/Maint Vehicles		800.00	1,870.00	\$2,000.00	\$878.16	\$3,500.00	75.00%
276	404		Repairs/Maint Equipment		6,000.00	3,986.44	\$5,000.00	\$197.97	\$5,000.00	0.00%
277	430		Misc includes fireworks		4,000.00	5,280.26	\$4,500.00	\$3,770.00	\$4,500.00	0.00%
278	433		Dues/Subscriptions		6,900.00	1,649.61	\$4,000.00	\$343.43	\$2,000.00	-50.00%
279	437		Safety		0.00	0.00	\$500.00		\$500.00	0.00%
280	500		Capital Outlay		0.00	0.00	\$0.00		\$50,000.00	
281	550		Motor Vehicles		0.00	0.00	\$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
282	560		Furniture/Fixtures		0.00	0.00	\$3,000.00	\$1,254.66	\$1,000.00	-66.67%
283	580		Other Equipment		0.00	0.00	\$7,000.00	\$2,162.08	\$0.00	-100.00%
284			Total Fire Dept		92,264.00		\$85,810.00		\$173,895.50	102.65%
285										
286	43100		STREET DEPT							
287	100		Wages and Salaries		104,662.00	155,377.52	\$216,428.20	\$119,769.06	\$233,419.43	7.85%
288	103		Part-time Wages and Salaries		0.00	0.00	\$0.00			
289	121		PERA		7,850.00	12,064.87	\$16,232.12	\$8,154.81	\$17,506.46	7.85%
290	122		FICA		6,489.00	10,151.97	\$13,418.55	\$7,406.38	\$14,472.00	7.85%
291	123		Medicare		1,518.00	2,374.14	\$3,138.21	\$1,732.06	\$3,384.58	7.85%
292	131		Health Insurance		45,552.00	38,735.41	\$51,672.00	\$31,265.70	\$70,740.00	36.90%
293	142		Unemployment Benefit Payments		0.00	865.58			\$0.00	
294	151		Worker's Comp Ins		1,918.00	15,611.80	\$5,000.00	\$10,761.50	\$16,000.00	220.00%
295	200		Office Supplies		100.00	486.20	\$500.00	\$37.50	\$500.00	0.00%
296	208		Training/Inst. Materials		650.00	53.51	\$200.00		\$0.00	-100.00%
297	209		Janitorial Supplies (moved to building)		1,000.00	1,902.25	\$1,000.00	\$715.42	\$0.00	-100.00%
298	210		Operating Expenses		8,000.00	215.93	\$1,200.00	\$1,000.00	\$400.00	-66.67%
299	212		Motor Fuels		9,000.00	5,900.74	\$7,500.00	\$7,508.00	\$10,000.00	33.33%
300	213		Lubricants and Additives (moved to Vehicle Maintenance)		500.00	377.97	\$0.00	\$948.22	\$0.00	
301	215		Shop Supplies		4,100.00	5,181.38	\$4,000.00	\$1,080.82	\$400.00	-90.00%
302	216		Chemicals/Chem Products		1,000.00	1,477.97	\$1,000.00	\$6,266.59	\$1,400.00	40.00%
303	217		Operating Supplies		100.00	303.90	\$0.00	\$128.00	\$0.00	
304	220		Rapair/Maint Supply (GENERAL)		1,000.00	0.00	\$0.00	\$408.24	\$4,000.00	
305	221		Equipment				\$0.00	\$1,601.34	\$2,500.00	
306	222		Tires				\$0.00	\$90.00	\$2,500.00	
307	223		Building Repair (moved to building)				\$0.00	\$399.74	\$0.00	
308	224		Street Maint Materials		25,000.00	48,633.10	\$25,000.00	\$7,007.50	\$50,000.00	100.00%
309	225		Landscaping Materials		0.00	1,184.46		\$2,585.00	\$0.00	
310	227		Utility Maint Supplies		7,500.00	14.99			\$0.00	
311	228		Misc Repair Supplies		2,000.00	44.59		\$27.78	\$0.00	
312	240		Small Tools/Minor Equip		100.00	36.99	\$300.00	\$538.29	\$500.00	66.67%
313	300		Professional Services		1,800.00	21,507.00	\$20,000.00	\$1,093.75	\$10,000.00	-50.00%
314	301		Audit/Accounting (moved to General Government)		2,000.00	2,985.00	\$2,000.00		\$0.00	-100.00%
315	303		Engineering Fees		0.00	100,795.00	\$0.00		\$10,000.00	
316	304		Legal Fees		0.00	0.00	\$0.00		\$0.00	
317	306		Personal Testing (Drug Testing)				\$0.00	\$90.00	\$100.00	
318	308		Meetings/Training		0.00	508.00	\$500.00	\$240.00	\$1,000.00	100.00%
319	309		Technology Expenses		433.00	539.46	\$500.00	\$42.94	\$0.00	-100.00%
320	321		Telephone		2,300.00	2,712.24	\$2,500.00	\$1,023.65	\$2,500.00	0.00%
321	322		Postage		400.00	320.00	\$200.00		\$300.00	50.00%
322	331		Travel Expenses		200.00	0.00	\$50.00		\$200.00	300.00%
323	360		Insurance (GENERAL)		2,000.00	0.00			\$0.00	
324	361		General Liability Ins.		0.00	1,730.25		\$644.25	\$0.00	
325	362		Property Insurance		3,018.00	4,664.48	\$8,300.00	-\$3,214.04	\$0.00	-100.00%
326	363		Automotive Insurance		6,247.00	10,661.35	\$2,500.00	\$8,131.66	\$12,000.00	380.00%
327	381		Street lights		32,000.00	26,945.00	\$34,000.00	\$9,616.00	\$24,000.00	-29.41%
328	382		Water Utilities (moved to building)		600.00	814.77	\$800.00	\$104.57	\$0.00	-100.00%
329	383		Gas Utilities (moved to bulding)		2,500.00	3,094.89	\$2,800.00	\$2,566.13	\$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
330	384		Refuse/Garbage Disposal		0.00	1,580.83			\$0.00	
331	401		Repairs/Maint Buildings (moved to building)		1,500.00	528.71	\$500.00	\$13.80	\$0.00	-100.00%
332	402		Repairs/Maint Structures (storm sewer repairs)		1,000.00	623.20	\$500.00		\$5,000.00	900.00%
333	403		Vehicle Repair/Maint (repairs/tabs, etc.)		1,000.00	7,981.62	\$7,500.00	\$468.30	\$10,400.00	38.67%
334	404		Repairs/Maint Machinery/Equip		6,500.00	15,976.07	\$14,000.00	\$5,031.26	\$15,000.00	7.14%
335	417		Uniform Expense		1,700.00	3,223.54	\$2,200.00	\$1,393.10	\$2,700.00	22.73%
336	430		Miscellaneous		500.00	0.00	\$0.00	\$2.80	\$500.00	
337	433		Dues and Subscriptions		1,600.00	833.67	\$1,600.00	\$404.68	\$0.00	-100.00%
338	437		Safety		0.00	0.00	\$857.00		\$1,100.00	28.35%
339	500		Capital Outlay		12,408.00	256,977.89	\$0.00	\$22,569.00	\$50,000.00	#DIV/0!
340	560		Furniture and Fixtures		0.00	0.00	\$0.00		\$0.00	
341			Street Dept Total		307,745.00		\$447,896.07		\$572,522.47	27.82%
342										
343	42400		Building Inspector							
344	100		Wages and Salaries (GENERAL)		5,138.00	12,328.88			\$0.00	
345	104		Temporary Employees Regular		0.00	150.00			\$0.00	
346	121		PERA		385.00	924.67			\$0.00	
347	122		FICA		319.00	640.82			\$0.00	
348	123		MEDICARE		75.00	149.88			\$0.00	
349	131		Employer Paid Health		166.00	2,449.04			\$0.00	
350	200		Office Supplies (GENERAL)		50.00	54.31			\$0.00	
351	208		Training/Inst Materials		50.00	0.00			\$0.00	
352	210		Operating Expenses		5,200.00	626.00	\$0.00	\$2,824.51	\$0.00	
353	300		Professional Services		49,900.00	68,100.00	\$2,000.00	\$0.00	\$6,500.00	225.00%
354	301		Auditing and Accounting Fees		2,000.00	2,985.00			\$0.00	
355	303		Engineering Fees		0.00	255.00			\$0.00	
356	304		Legal Fees		2,000.00	1,113.50			\$0.00	
357	308		Meeting and Training		0.00	120.00			\$0.00	
358	309		Technology Expenses		2,933.00	570.60			\$0.00	
359	331		Travel Expenses		0.00	289.52			\$0.00	
360	352		General Notices and Pub Info		200.00	0.00			\$0.00	
361	353		Ordinance Publication		0.00	82.30			\$0.00	
362	363		Automotive Ins		0.00	1,379.00		\$1,379.00	\$0.00	
363	403		Vehicle Repairs/Maint		0.00	32.49			\$0.00	
364	433		Dues and Subscriptions		0.00	154.23			\$0.00	
365	550		Motor Vehicles		0.00	4,778.66			\$0.00	
366			State Building Surcharge Fee Payment to State of MN						\$100.00	
367			General Notices				\$500.00		\$0.00	
368			Total Building Inspector		5,138.00		\$2,500.00		\$6,600.00	164.00%
369										
370	45100		PARKS/REC DEPT							
371	100		Wages and Salaries		25,994.00	14,119.79	\$0.00		\$0.00	
372	103		Part-time Wages and Salaries		0.00	0.00	\$15,600.00		\$0.00	-100.00%
373	121		PERA		1,950.00	1,044.53	\$1,170.00		\$0.00	-100.00%
374	122		FICA		1,612.00	875.53	\$967.20		\$0.00	-100.00%
375	123		Medicare		377.00	204.56	\$226.20		\$0.00	-100.00%
376	131		Health Insurance		2,058.00	3,395.51	\$0.00		\$0.00	

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1					2021 Certified	2021 Actual	2022 Certified Budget	2022 Budget Year to Date	Proposed 2023 Budget	% Change
377	151		Worker's Comp Ins		881.00	0.00	\$0.00		\$0.00	
378	210		Operating Expenses		0.00		\$0.00		\$0.00	
379	213		Lubricants and Additives		200.00	0.00			\$0.00	
380	215		Shop Supplies		0.00	120.18			\$0.00	
381	216		Chemicals/Chem Products		5,000.00	2,958.80	\$6,000.00		\$6,000.00	0.00%
382	217		Operating Supplies		100.00	1,246.13	\$500.00		\$1,000.00	100.00%
383	220		Repair/Maint Supply (Parks)		100.00	380.12			\$1,000.00	
384	221		Equipment		0.00	13,873.04			\$0.00	
385	225		Landscaping Materials (flower baskets, playground mulch, seed, black dirt, landscape around the digital sign)		5,000.00	6,938.01	\$5,000.00	\$2,965.00	\$9,500.00	90.00%
386	228		Misc Repair Supplies		100.00	0.00			\$0.00	
387	240		Small Tools/Minor Equip		0.00		\$0.00		\$0.00	
388	300		Professional Services (tree cutting, stump grinding, etc)		0.00	49,226.14	\$0.00	\$3,250.00	\$3,500.00	
389	301		Audit/Accounting		2,000.00	0.00	\$2,000.00		\$0.00	-100.00%
390	303		Engineering Fees		0.00		\$0.00		\$0.00	
391	304		Legal Fees		0.00		\$0.00		\$0.00	
392	306		Personnel Testing Fees		200.00	0.00	\$200.00		\$0.00	-100.00%
393	308		Meetings/Training		0.00		\$0.00		\$0.00	
394	309		Technology Expenses		433.00	464.46	\$350.00		\$0.00	-100.00%
395	331		Travel Expenses		0.00		\$0.00		\$0.00	
396	340		Advertising		0.00		\$0.00		\$0.00	
397	360		Insurance		2,000.00		\$2,500.00		\$2,500.00	0.00%
398	361		General Liability Ins		0.00	1,086.00			\$0.00	
399	362		Property Insurance		1,800.00	9,402.11	\$3,000.00	\$6,580.65	\$0.00	-100.00%
400	363		Automotive Insurance		0.00	0.00	\$0.00		\$0.00	
401	381		Electric Utilities		800.00	828.24	\$1,000.00	\$666.00	\$1,100.00	10.00%
402	382		Water Utilities		0.00	0.00	\$0.00		\$0.00	
403	401		Repairs/Maint Buildings		0.00	0.00	\$1,000.00		\$1,000.00	0.00%
404	402		Repairs/Maint Structures		0.00	848.26	\$500.00	\$500.00	\$500.00	0.00%
405	403		Vehicle Repair/Maint		0.00	3.49	\$0.00		\$0.00	
406	404		Repairs/Maint Machinery/Equip		100.00	113.44	\$300.00	\$31.14	\$0.00	-100.00%
407	430		Misc.		100.00	0.00	\$0.00		\$0.00	
408	437		Safety		0.00	0.00	\$300.00		\$0.00	-100.00%
409	500		Capital Outlay		0.00	0.00	\$0.00		\$10,000.00	
410	550		Motor Vehicles		0.00	0.00	\$0.00		\$0.00	
411	560		Furniture and Fixtures		0.00	0.00	\$0.00		\$0.00	
412	580		Other Equipment		0.00	0.00	\$0.00		\$0.00	
413			Total Parks/Rec		50,805.00		\$40,613.40		\$36,100.00	-11.11%
414										
415			Amount to add for EDA Levy						\$7,700.00	
416										
417	TOTAL GENERAL FUND EXPENDITURES									\$2,187,095.75
418										
419	DEBT SERVICE LEVY									
420			2018B Tax Abatement Levy - ERCOA Building						\$8,991.00	
421			2018B Tax Abatement Bonds - ERCOA Building						\$1,846.00	
422			2011A GO Refunding bonds						\$53,195.00	

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1					2021 Certified	2021 Actual	2022 Certified Budget	2022 Budget Year to Date	Proposed 2023 Budget	% Change
423			2016A GO Equipment Certificate (Fire Truck)						\$28,641.00	
424			2021A GO Note (Refunding and new debt)						\$132,047.00	
425			Total Debt Service						\$224,720.00	
426										
427			TOTAL LEVY AMOUNT		1,444,621.00		\$1,559,600.84		\$2,411,815.75	54.64%
428										
429			Balance						-\$0.25	
430			214 EDA							
431			Income							
432	36101		Loan Repayments		9,067.00		\$900.00			
433			Loan Dollars Available				\$10,000.00			
434			Expenses							
435	300		Professional Services				\$0.00	\$4,200.00	\$4,200.00	
436	304		Legal Fees				\$0.00	\$3,489.96	\$3,500.00	
437	309		Technology Expense		433.00		\$433.00			
438			EDA Balance		8,634.00		\$467.00		\$7,700.00	
439										
440			601 Water Fund							
441			Revenue							
442	31300		General Sales and Use Tax		1,440.00	240.12		\$73.90	\$800.00	
443	33100		Federal Grants and Aid		0.00	5,000.00			\$0.00	
444	34101		Rent/Lease Revenue					\$3,148.98	\$6,300.00	
445	34950		Other Revenues		0.00	1,740.94			\$0.00	
446	34960		Reimbursements		0.00	1,820.00			\$0.00	
447	36100		Special Assessments		0.00	277.45			\$0.00	
448	36210		Interest Earnings		1,049.00	0.00			\$0.00	
449	36230		Contributions and Donations		0.00	2,500.00			\$0.00	
450	37100		Water Sales		308,051.00	212,006.27	\$332,160.00	\$92,328.47	\$458,000.00	
451	37150		Connect/Reconnect Fee		14,000.00	605.00	\$6,770.00	\$110.00	\$5,000.00	
452	37160		Penalty		10,720.00	9,346.77	\$9,000.00	\$1,476.87	\$2,800.00	
453	37170		Meter Fee		15,000.00	13,055.85	\$17,475.00	\$386.72	\$0.00	
454	11555		Liquor Store Loan		14,349.00		\$10,248.00		\$6,147.00	
455			Special Assessments				\$2,800.00		\$0.00	
456			Water Revenue Total		362,120.00		\$378,453.00		\$479,047.00	
457			Expenditures							
458	100		Wages and Salaries		81,157.00	68,297.58	\$54,880.80	\$11,548.67	\$25,109.42	
459	103		Part-time Wages and Salaries		0.00	0.00	\$0.00		\$0.00	
460	121		PERA		6,087.00	4,572.49	\$4,116.06	\$814.46	\$1,883.21	
461	122		FICA		5,031.00	4,316.70	\$3,402.61	\$725.70	\$1,556.78	
462	123		Medicare		1,177.00	1,009.41	\$795.77	\$169.74	\$364.09	
463	131		Health Insurance		1,704.00	17,476.00	\$21,732.00	\$6,700.57	\$11,910.00	
464	142		Unemployment Benefit Payments		0.00	78.68			\$0.00	
465	151		Worker's Comp Ins		618.00	936.80	\$500.00	\$125.75	\$625.00	
466	200		Office Supplies		300.00	182.70	\$50.00		\$200.00	
467	203		Printed Forms		800.00	604.70	\$700.00	\$67.66	\$700.00	
468	208		Training/Inst. Materials		150.00	16.86	\$0.00		\$0.00	
469	209		Janitorial Supplies		200.00	90.30	\$150.00		\$150.00	

	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
470	210		Operating Expenses		1,200.00	1,108.46	\$5,000.00	\$3,057.67	\$3,000.00	
471	212		Motor Fuels		2,000.00	0.00	\$500.00		\$100.00	
472	213		Lubricants and Additives		1,000.00	0.00			\$1,000.00	
473	215		Shop Supplies		1,000.00	675.15	\$1,000.00		\$1,000.00	
474	216		Chemicals/Chem Products		12,000.00	6,381.95	\$15,000.00	\$4,702.57	\$16,000.00	
475	217		Operating Expenses		2,000.00	2,776.87			\$1,000.00	
476	220		Repair/Maint Supply (GENERAL)		1,500.00	2,050.03			\$11,000.00	
477	221		Equipment		0.00	25,843.31		\$75.00	\$0.00	
478	223		Building Repair Supplies		0.00	18.20			\$5,000.00	
479	300		Professional Services (People's Service for O & M and personnel)		35,357.00	66,091.68	\$36,300.00	\$65,898.18	\$108,500.00	
480	301		Audit/Accounting		2,000.00	2,985.00	\$3,000.00	\$4,900.00	\$3,000.00	
481	303		Engineering Fees		0.00	20,479.63		\$1,487.50	\$5,000.00	
482	308		Meetings/Training		1,500.00	18.00	\$1,500.00		\$0.00	
483	309		Technology Expenses		3,000.00	2,215.74	\$5,000.00	\$11,273.60	\$3,000.00	
484			Banyon POS, Utility Billing, Badger Meter, PSN Module Support						\$1,830.00	
485	310		SALES TAX		1,440.00	226.00			\$800.00	
486	321		Telephone		680.00	300.78	\$250.00	\$144.12	\$680.00	
487	322		Postage		1,300.00	1,219.03	\$1,000.00	\$991.08	\$1,600.00	
488	331		Travel Expenses		1,200.00	1,071.29	\$1,500.00		\$0.00	
489	340		Advertising/Promotion		0.00	100.00			\$0.00	
490	351		Legal Notices				\$0.00	\$26.70	\$500.00	
491	352		General Notices/Pub		100.00	0.00	\$0.00		\$0.00	
492	361		General Liability Ins		0.00	3,887.86		\$2,801.86	\$4,000.00	
493	362		Property Insurance		2,854.00	7,254.84	\$4,500.00	\$2,722.76	\$5,000.00	
494	363		Automotive Insurance		0.00	204.70	\$500.00	\$204.70	\$0.00	
495	381		Electric Utilities		14,025.00	13,418.00	\$15,000.00	\$5,062.00	\$14,000.00	
496	383		Gas Utilities		6,500.00	4,898.93	\$7,000.00	\$3,487.63	\$7,000.00	
497	401		Repairs/Maint Buildings (skylight repair)		0.00	69.92			\$5,000.00	
498	402		Repairs/Maint Structures (repairs to well, hydrants, etc)		0.00	1,475.95			\$5,000.00	
499	403		Vehicle Repairs/Maint		0.00	88.05			\$0.00	
500	404		Repairs/Maint Machinery/Equip		3,000.00	1,578.00	\$32,000.00		\$3,000.00	
501	417		Uniform Expense		310.00	258.77	\$200.00		\$0.00	
502	430		Misc.		50.00	0.00	\$0.00		\$0.00	
503	433		Dues and Subscriptions		7,775.00	7,167.06	\$500.00	-\$593.57	\$500.00	
504	500		Capital Outlay		0.00	98,504.81	\$0.00	\$6,055.59	\$25,000.00	
505	550		Motor Vehicles		0.00		\$0.00		\$0.00	
506	560		Furniture and Fixtures		0.00		\$0.00		\$0.00	
507	580		Other Equipment		0.00		\$11,000.00		\$500.00	
508	601		2004 PFA Loan and GO Principal		85,000.00	0.00	\$87,000.00		\$89,000.00	
509	601	2010	2010 PFA Loan and GO Principal		48,000.00	0.00	\$49,000.00		\$49,000.00	
510	611	2004	Bond Interest PFA 309		4,166.00	4,166.00	\$2,798.00		\$707.55	
511	611	2010	Bond Interest PFA 310		4,520.00	4,031.75	\$4,040.00		\$3,550.00	
512	601		2021A GO Note (new money & refunding) MWRA (P & I)				\$13,860.00		\$38,272.00	
513	620		Bond Issuance Cost		0.00	1,038.00			\$0.00	
514	700		Transfer to General Fund						\$24,000.00	
515							\$5,266.00			

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1					2021 Certified	2021 Actual	2022 Certified Budget	2022 Budget Year to Date	Proposed 2023 Budget	% Change
516			Water Expenditures Total		340,701.00		\$389,041.24		\$479,038.04	
517	26720		Ret Earnings for futre Debt		100,000.00		\$0.00			
518			Water Balance		-78,581.00		-\$10,588.24		\$8.96	
519										
520	602 Sewer									
521	Revenue									
522	33100		Federal Grants and Aids		0.00	104,228.28			\$0.00	
523	36100		Special Assessments		0.00	277.44			\$0.00	
524	36101		Loan Revenue		0.00	250.00		\$100.00	\$0.00	
525	37180		Debt Service Fees		0.00	42,378.67		\$7,367.00	\$0.00	
526	37200		Sewer Sales		364,639.00	250,655.65		\$113,073.44	\$250,000.00	
527	37260		Penalty		8,050.00	6,470.12	\$6,500.00	\$1,078.52	\$7,000.00	
528	11555		Liquor Store Loan		44,041.00		\$31,452.00		\$18,863.00	
529			Interest Earnings				\$6,000.00		\$0.00	
530			Special Assessments				\$2,700.00		\$0.00	
531			Sewer Revenue Total		416,730.00		\$46,652.00		\$275,863.00	
532	Expenditures									
533	100		Wages and Salaries		81,157.00	75,850.66	\$54,880.80	\$11,548.67	\$25,109.42	
534	103		Part-time Wages and Salaries		0.00	0.00	\$0.00		\$0.00	
535	121		PERA		6,087.00	5,168.83	\$4,116.06	\$750.08	\$1,883.21	
536	122		FICA		5,031.00	4,810.66	\$3,402.61	\$725.66	\$1,556.78	
537	123		Medicare		1,177.00	1,125.42	\$795.77	\$169.68	\$364.09	
538	131		Health Insurance		1,704.00	19,957.18	\$21,732.00	\$7,485.52	\$11,910.00	
539	142		Unemployment Benefit Payments		0.00	78.68			\$0.00	
540	151		Worker's Comp Ins		740.00	436.33	\$0.00	\$489.16	\$0.00	
541	200		Office Supplies		0.00	27.43	\$100.00		\$100.00	
542	203		Printed Forms		400.00	219.09	\$100.00	\$67.67	\$100.00	
543	208		Training/Inst. Materials		150.00	16.85	\$0.00		\$100.00	
544	209		Janitorial Supplies		100.00	55.50	\$200.00		\$200.00	
545	210		Operating Expenses		5,000.00	3,693.36	\$200.00	\$655.99	\$2,500.00	
546	212		Motor Fuels		1,000.00	0.00	\$500.00		\$500.00	
547	213		Lubricants and Additives		500.00	0.00			\$0.00	
548	215		Shop Supplies		500.00	129.16	\$500.00		\$0.00	
549	216		Chemicals/Chem Products		5,000.00	1,658.99	\$10,000.00		\$2,000.00	
550	217		Operating Supplies		0.00	938.22			\$0.00	
551	220		Repair/Maint Supply (GENERAL)		100.00	261.78			\$500.00	
552	221		Equipment		6,000.00	32,957.67	\$0.00	\$2,871.95	\$0.00	
553	223		Building Repair Supplies		0.00	48.32	\$0.00		\$2,500.00	
554	225		Landscaping Materials		0.00	0.00	\$0.00		\$0.00	
555	227		Utility Maint Supply		0.00	0.00	\$0.00		\$0.00	
556	228		Misc Repair Supplies		0.00	0.00	\$0.00	\$224.21	\$0.00	
557	240		Small Tools/Minor Equip		5,000.00	4,561.63	\$1,500.00		\$1,500.00	
558	300		Professional Services People's Service (O&M and Personnel)		144,220.00	181,839.00	\$145,000.00	\$74,841.99	\$108,500.00	
559	301		Audit/Accounting		2,000.00	2,985.00	\$3,000.00	\$4,900.00	\$3,000.00	
560	303		Engineering		0.00	10,057.87	\$500.00		\$5,000.00	
561	306		Personnel Testing Fees		100.00	0.00	\$0.00		\$0.00	
562	308		Meetings/Training		500.00	414.71	\$1,000.00		\$0.00	

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1					2021 Certified	2021 Actual	2022 Certified Budget	2022 Budget Year to Date	Proposed 2023 Budget	% Change
563	309		Technology Expense		0.00	4,144.74	\$3,500.00	\$10,551.84	\$5,000.00	
564			Banyon \$1,290 and LF annual maintenance fee							
565	321		Telephone		240.00	801.96	\$900.00	\$275.85	\$600.00	
566	322		Postage		1,200.00	1,206.48	\$900.00	\$1,291.07	\$2,300.00	
567	331		Travel Expenses		200.00	1,224.97	\$200.00		\$0.00	
568	340		Advertising/Promotion		0.00	100.00			\$0.00	
569	352		General Notices/Pub		0.00	0.00	\$0.00		\$0.00	
570	360		Insurance		0.00		\$0.00		\$0.00	
571	361		General Liability Ins		0.00	3,129.85		\$2,043.85	\$0.00	
572	362		Property Insurance		4,541.00	8,031.90	\$6,000.00	\$2,266.98	\$6,200.00	
573	363		Automotive Insurance		420.00	683.70	\$500.00		\$420.00	
574	381		Electric Utilities		50,488.00	39,566.00	\$52,000.00	\$15,860.00	\$40,000.00	
575	382		Water Utilities		7,200.00	4,012.20	\$5,000.00	\$489.36	\$0.00	
576	383		Gas Utility (no gas to the building)						\$0.00	
577	401		Repairs/Maint Buildings		500.00	1,345.92	\$2,000.00		\$2,000.00	
578	402		Repairs/Maint Structures (lift station repair)		500.00	195,740.31	\$10,000.00		\$10,000.00	
579	403		Vehicle Repair/Maint		0.00	207.58	\$500.00	\$1,126.30	\$500.00	
580	404		Repairs/Maint Machinery/Equip		2,500.00	19,802.34	\$7,000.00	\$99.48	\$7,000.00	
581	405		Depreciation		0.00	32,276.68			\$67,567.00	
582	417		Uniform Expense		310.00	258.77	\$200.00	\$78.16	\$0.00	
583	430		Misc.		0.00	99.25	\$0.00		\$0.00	
584	432		Uncollected Checks		0.00	8.00			\$10.00	
585	433		Dues and Subscriptions		0.00	1,835.36		\$1,681.43	\$1,000.00	
586	500		Capital Outlay		0.00	38,165.67	\$0.00	-\$158,724.88	\$25,000.00	
587	550		Motor Vehicles		0.00	0.00	\$0.00		\$0.00	
588	560		Furniture and Fixtures		0.00	0.00	\$0.00		\$0.00	
589	580		Other Equipment		0.00	0.00	\$7,000.00		\$0.00	
590	601		Series 2012A Wastewater Treatment Bonds - USDA Principal		21,294.00	0.00	\$16,000.00	\$148,000.00	\$16,000.00	
591	611		Series 2012A Wastewater Treatment Bonds - Interest		13,280.00	16,849.90	\$12,960.00	\$40,630.01	\$12,960.00	
592	611		303 GO Improv Int - in 2023 combined into single line item below)				\$1,880.00		\$0.00	
593	620		Bond Issuance Costs		0.00	692.00			\$0.00	
594	601		2021A GO Note - MWRA (P & I)				\$194.00		\$11,572.00	
595			2022 Sewer GO Revenue Note - Jetter Loan Repayment						\$20,440.00	
596	700		Transfer to General Fund						\$24,000.00	
597			Sewer Expenditures Total		369,139.00		\$374,261.24		\$244,669.00	
598	26720		Ret Earnings for future Debt		10,000.00		\$0.00		\$10,000.00	
599			Sewer Balance		37,591.00		-\$327,609.24		\$31,194.00	
600										
601	609		Liquor Store							
602	Revenue									
603	31300		General Sales and Use Tax		208,000.00	0.00			\$166,013.00	
604	36210		Interest Earnings		1,148.00	0.00		\$0.00	\$800.00	
605	36240		ATM Cash Revenue		0.00	1,319.99		\$399.19	\$800.00	
606	37811		Liquor Sales		537,000.00	544,997.68	\$560,000.00	\$212,500.14	\$610,000.00	
607	37812		Beer Sales		850,000.00	951,288.58	\$1,000,000.00	\$331,486.36	\$970,000.00	
608	37813		Wine Sales		115,000.00	136,058.70	\$150,000.00	\$46,247.99	\$164,000.00	
609	37814		Tobacco Sales		0.00	20,135.61	\$130,000.00	\$5,577.63	\$150,000.00	

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610	37815		Other Merchandise		300,000.00	236,598.74	\$226,000.00	\$78,810.03	\$85,000.00	
611	37816		Lottery Revenue		120,000.00	207,418.96	\$192,000.00	\$64,440.59	\$150,000.00	
612	34960		Cig Reimbursements		4,200.00	4,488.65	\$2,919.00	\$729.80	\$3,000.00	
613	34950		Other Revenues		0.00	88.36		\$0.00	\$0.00	
614			Liquor Revenue Total		1,926,200.00		\$2,260,919.00		\$2,299,613.00	
615	Expenditures									
616	100		Wages and Salaries		126,285.00	114,852.14	\$99,549.00	\$76,297.97	\$157,934.64	
617	103		Part-time Wages and Salaries		69,243.00	29,052.81	\$55,716.00	\$13,727.60	\$39,660.47	
618	121		PERA		9,471.00	10,692.92	\$11,645.00	\$6,751.87	\$11,845.10	
619	122		FICA		12,123.00	9,500.49	\$8,626.00	\$5,581.62	\$12,250.90	
620	123		Medicare		2,835.00	2,221.84	\$2,251.00	\$1,305.37	\$2,865.13	
621	131		Health Insurance		2,912.00	35,465.62	\$43,464.00	\$21,089.34	\$55,812.00	
622	142		Unemployment Benefit Payments		0.00	3,147.53			\$0.00	
623	151		Worker's Comp Ins		5,734.00	8,423.82	\$3,000.00	\$5,557.55	\$8,500.00	
624	200		Office Supplies		1,000.00	1,130.25	\$1,000.00	\$37.50	\$1,250.00	
625	208		Training/Inst. Materials		500.00	0.00	\$0.00		\$1,500.00	
626	209		Janitorial Supplies		400.00	1,839.59	\$1,500.00	\$208.92	\$1,500.00	
627	210		Operating Expenses		150,000.00	11,484.77	\$22,000.00	\$8,117.22	\$16,000.00	
628	211		Credit Card Fees		0.00	26,879.38	\$60,000.00	\$4,475.73	\$25,000.00	
629	217		Operating Supplies		2,600.00	1,174.59			\$2,000.00	
630	220		Repair/Maint Supply (GENERAL)		0.00	358.00			\$500.00	
631	223		Building Repair Supply		500.00	129.80			\$500.00	
632	227		Utility Maint Supplies		0.00	18.57			\$100.00	
633	250		Advert. Merchandise Resale		0.00	207.90			\$0.00	
634	251		Liquor for Resale		320,000.00	418,211.72	\$415,000.00	\$146,504.85	\$400,000.00	
635	252		Beer for Resale		600,000.00	748,274.43	\$800,000.00	\$298,410.36	\$825,000.00	
636	253		Wine for Resale		80,000.00	98,369.00	\$100,000.00	\$25,990.86	\$90,000.00	
637	256		Tobacco for Resale		170,000.00	55,831.85	\$110,000.00	\$79,446.12	\$110,400.00	
638	259		Other for Resale		30,000.00	148,671.41	\$175,000.00	\$8,850.46	\$80,000.00	
639	300		Professional Services		2,500.00	0.00	\$1,000.00	\$22.00	\$1,000.00	
640	301		Auditing/Accounting Serv		2,000.00	8,521.00	\$3,000.00	\$4,900.00	\$5,000.00	
641	304		Legal Services		1,000.00	64.00	\$500.00		\$500.00	
642	308		Meetings/Training		1,000.00	848.60	\$1,000.00		\$1,000.00	
643	309		Technology Expense		11,433.00	6,763.18	\$11,450.00	\$4,603.67	\$7,750.00	
644	310		SALES TAX		120,000.00	0.00			\$166,013.00	
645	321		Telephone		900.00	1,252.67	\$1,500.00	\$850.00	\$1,500.00	
646	322		Postage		360.00	335.55	\$500.00		\$100.00	
647	331		Travel Expenses		200.00	0.00	\$500.00		\$500.00	
648	340		Advertising		10,000.00	14,595.45	\$10,000.00	\$6,074.00	\$7,500.00	
649	361		General Liability Ins.		0.00	6,574.94		\$5,488.94	\$7,000.00	
650	362		Property Ins		6,184.00	12,466.94	\$8,000.00	\$4,456.71	\$13,000.00	
651	364		Dram Shop		0.00	0.00	\$300.00		\$2,500.00	
652	370		Lottery Expense		85,000.00	195,347.51	\$172,000.00	\$55,895.79	\$130,000.00	
653	381		Electric Utilities		14,000.00	16,443.00	\$16,000.00	\$6,462.00	\$18,000.00	
654	382		Water Utilties		800.00	648.70	\$800.00	\$69.76	\$800.00	
655	383		Gas Utilities		1,800.00	915.62	\$1,800.00	\$638.90	\$1,500.00	
656	384		Refuse/Garbage Exp		1,224.00	0.00	\$0.00		\$1,000.00	

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1					2021 Certified	2021 Actual	2022 Certified Budget	2022 Budget Year to Date	Proposed 2023 Budget	% Change
657	401		Repairs/Maint Buildings		2,000.00	10,357.90	\$1,000.00		\$500.00	
658	404		Repairs/Maint Machinery/Equip		4,000.00	21.00	\$1,000.00		\$3,000.00	
659	405		Depreciation		0.00	6,899.30			\$0.00	
660	430		Misc		300.00	11.00	\$300.00		\$100.00	
661	431		Cash Short		1,200.00	1,599.10	\$500.00	\$286.30	\$725.00	
662	432		Uncollected Checks		0.00	105.12	\$0.00	\$145.06	\$300.00	
663	433		Dues/Subscriptions		2,000.00	3,136.66	\$2,000.00	\$1,931.43	\$1,000.00	
664	500		Capital Outlay		13,990.00	5,822.00	\$0.00	\$792.60	\$0.00	
665	560		Furniture and Fixtures		0.00	0.00	\$0.00		\$500.00	
666	580		Other Equipment		0.00	0.00	\$3,000.00		\$1,000.00	
667	700		Transfers (wtr/sewer loan)		58,390.00	0.00	\$41,700.00		\$25,010.00	
668	720		Operating Transfers		105,000.00	0.00	\$80,000.00		\$60,000.00	
669			Liquor Total Expenses		2,028,884.00		\$2,266,601.00		\$2,299,416.24	
670										
671			Liquor Store Balance		-102,684.00		-\$5,682.00		\$196.76	
672										
673										
674										