



CITY OF LE SUEUR
REQUEST FOR COUNCIL ACTION

TO: Mayor and City Council

FROM: Zach Doud, Consulting Finance Director
Jasper Kruggel, City Administrator

SUBJECT: Approve 2019 Proposed Final General Fund and EDA Levy

DATE: For the City Council meeting of December 10, 2018

PURPOSE/ACTION REQUESTED

Enclosed is the 2019 proposed final budget as prepared by city staff and AEM Financial Solutions. A final budget and tax levy will be approved and certified with the County before December 28, 2017. As you are aware, the construction of the 2018 budget is a year-long process which includes Mayor, City Council, and staff input, budget work sessions, and culminating with a final document to be approved by City Council.

SUMMARY

Key items in this year's budget:

- Overall City-wide levy increased by 6.29 percent, however overall City-wide levy tax impact is **reduced** by an average of 1.18 percent. The increase in levy relates primarily to the items listed below:
- Wages and benefits
 - Hiring of a Finance Director – staff along with council has suggested the implementation of a new staff position that would work within City Hall more frequently than AEM Financial Solutions (our current consulting Finance Director). More time within the office to focus on items at hand will allow for increased ability to manage finances, quicker turn-arounds on reports requested/desired, along with overall more in-depth accounting that our current consultants do not have the time to do.
- General Fund Expenses
 - Condemnation Proceedings to ensure that the City stays in a good visual condition to potential incoming residents along with current residents of the City set at \$50,000
 - Contingency set at \$100,000
 - Combining of Streets and Parks Depts. allow for easier managing and more efficiencies within both departments with shared labor.
 - Overall decrease of expenditures from 2018 of \$146,020.

- General Fund Revenue
 - Increase in Building Permits of \$15,000
 - Steady LGA dollars
 - Decrease in Small Cities Assistance Grant of \$30,000
 - Operating tax dollars decreased by approx. \$162,700

- Community Center
 - Reorganization of Community Center to better accommodate needs of the School District and the Residents resulted in City Staff and Council Direction to hire an additional employee, Recreation and Community Education Coordinator.

- Fire
 - No changes noted.

- Airport
 - No changes noted.

The following are some of the key factors in developing the budget:

League Insurance Increase

Most cities are members of the League of Minnesota Cities Insurance Trust (LMCIT) for property, liability, auto, and workers' compensation coverage. If your city purchases insurance from a private company, you should ask your provider about insurance coverage options, claim trends, and costs. For cities looking for possible ways to reduce their premiums, the LMCIT risk management memo, Reducing LMCIT Premium Costs, suggests some options.

In budgeting for premiums, it is important to also take into account two other factors, in addition to the rates themselves: any changes in your exposures (e.g., payrolls, city expenditures, property values, etc.), and any changes in your city's experience rating (e.g., workers' comp, municipal liability, and auto liability premiums are experience rated). Your city's actual premium costs will be a function of all three—rates, exposures, and experience.

The following are LMCIT's best estimates for what premium rates might look like for 2019.

Workers' Compensation: Premium rate increase that could be in the 4 to 8 percent range.

Property: Hopeful that that will remain flat but for budgeting they could be a 2 to 4 percent increase.

Auto physical damage and auto liability: City should allow for an increase in the range of 1 to 2 percent.

Municipal Liability: Cities should suggest a possible rate increase in the 2 to 6 percent range.

Note some stand-alone police department and police task force members could see liability premium increases that are even higher. Several of these members are still transitioning to the new liability rating system, which began in 2013.

Health and Dental Insurance Increase

Cities need to make sure they are complying with the federal Affordable Care Act (ACA). Many of the provisions are already in effect, with more to become effective in the next couple years. On Feb. 10, 2014, the IRS released the final regulations implementing the employer shared responsibility mandate which affects many cities.

Congress passed, and President Obama signed the omnibus bill in December 2015 which included a two-year moratorium on the so-called "Cadillac Plan Tax". This new tax will be effective for taxable years beginning January 1, 2020.

While most health care reform provisions apply to employers uniformly, regardless of size, there are a few provisions that may specifically benefit small cities that qualify as small employers. The benefits to small employers include:

- Exemption from penalties since they need not offer coverage.
- Availability of coverage through state exchanges effective Jan. 1, 2014.
- Exemption from reporting health care costs on W-2s.
- The ability to use a SIMPLE Cafeteria Plan.
- Beginning on January 1, 2017, small employers can provide a Qualified Small Employer Health Reimbursement Arrangement (QSEHRA) that reimburses employees for the medical care expenses of the employee, the employee's spouse, and the employee's dependent children, including individual health insurance policies purchased on the individual market. Certain requirements must be met before a city offers a QSEHRA.

There are other provisions and compliance issues associated with health care reform for all employers such as requirements for coverage of preventive care, prohibitions against pre-existing exclusions, essential benefits, break times for nursing mothers, and other employee protections.

The Department of Labor and the IRS continue issuing critical guidance regarding implementation details for health care reform. We recommend you visit the League website for the most up-to-date information and guidance on federal health care reform legislation and pending regulations.

Due to the uncertainty of the ACA and President Trump's efforts to repeal and replace it, it is unknown at this time how any potential legislation might impact 2019 renewal.

Excise taxes on motor fuel.

Cities are exempt from federal excise tax on diesel fuel and gasoline under various sections on the Internal Revenue Code. Cities may make tax-exempt purchases or apply for a refund of taxes paid upon filing certain certificates.

Levy Limits

At this time there are no levy limits.

Deadline for certification of final levy

The final levy is to be certified to Le Sueur County no later than five business days following December 20, 2018. This would be December 28, 2018.

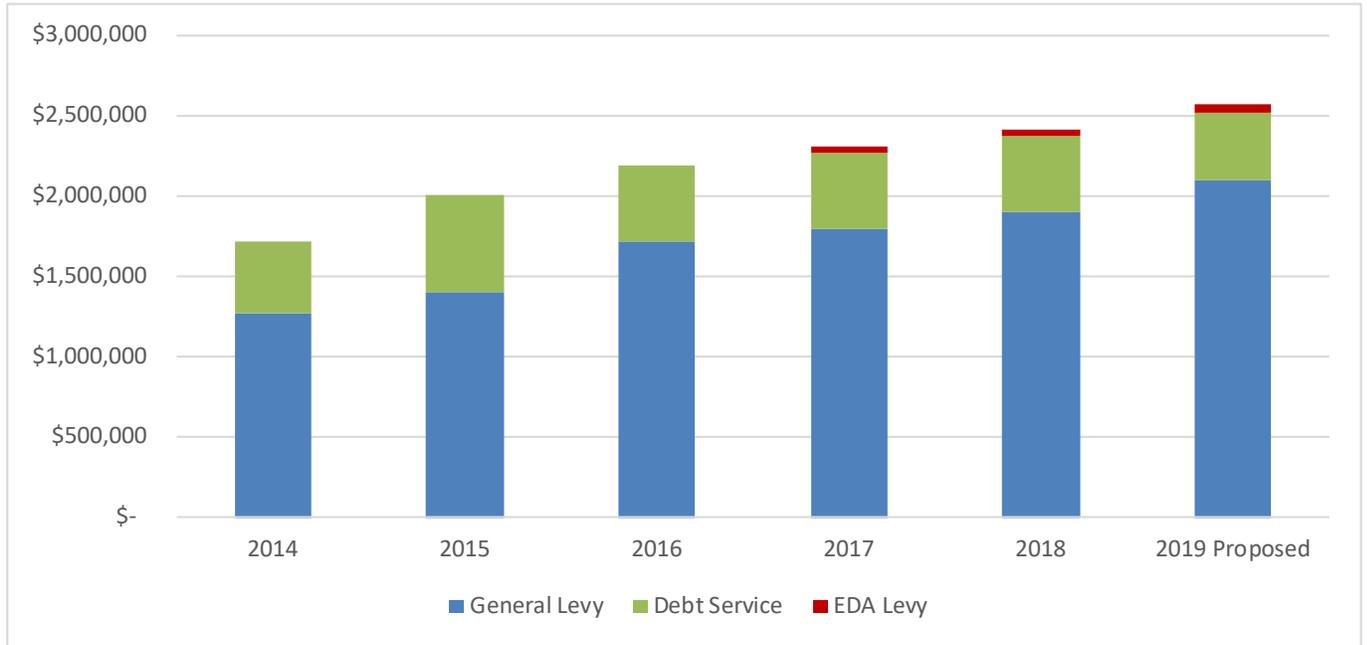
Tax Levy Summary

Overall, the tax levy includes levies for general operations, city infrastructure, debt services, and EDA. The levy increased by 6.29 percent when compared to 2018. The 2018 budgeted and 2019 tax levies are listed below:

	2018 Budget	2019 Proposed Budget	Increase (Decrease)	% Change
Base Levy				
General Fund	\$ 899,854	\$ 737,150	\$ (162,704)	-18.08%
Community Center	439,003	445,283	6,280	1.43%
Capital Improvement Plan	400,000	743,000	343,000	85.75%
Johnson Control Loan	166,000	167,000	1,000	0.60%
Total Base Levy	1,904,857	2,092,433	187,576	9.85%
Debt Service				
2008A GO Tax Abatement Bonds	40,000	-	(40,000)	-100.00%
2010D GO Capital Improvement	53,000	57,000	4,000	7.55%
2011B SA GO Refunding Bonds	54,000	59,000	5,000	9.26%
2012A GO Improvement Bonds	74,000	66,000	(8,000)	-10.81%
2013B GO Street Reconstruction	78,000	77,000	(1,000)	-1.28%
2014B Go Refunding Bonds - Library	64,000	68,000	4,000	6.25%
2017A GO Street Improvement	13,000	15,000	2,000	15.38%
2014B GO Refunding bonds - fire	89,000	87,000	(2,000)	-2.25%
Total Debt Service Levy	465,000	429,000	(36,000)	-7.74%
Total General Levy	\$ 2,369,857	\$ 2,521,433	\$ 151,576	6.40%
EDA Levy				
EDA General Fund	42,900	43,100	200	0.47%
Total EDA Levy	42,900	43,100	200	0.47%
Total City Wide Levy	\$ 2,412,757	\$ 2,564,533	\$ 151,776	6.29%

The increase in the 2019 Final Tax Levy can be primarily attributed to the factors listed at the beginning of this memo or in fund statements at end of this memo along with the increase of Capital Projects in 2019.

Levy Summary 2014 to 201* Proposed



Summary of the City's Tax Capacity

The past four years with comparison to the average percentage change for Le Sueur County is listed below:

Property Type	2015 Pay	2016 Pay	2017 Pay	2018 Pay	2019 Pay	% Change	\$ Change
Commercial/Industrial	\$ 1,170,171	\$ 1,196,355	\$ 1,130,349	\$ 1,203,384		6.46%	73,035
Apartment	361,444	384,739	206,152	208,966		1.37%	2,814
Residential	1,234,272	1,239,242	1,462,175	1,599,359		9.38%	137,184
Agriculture	37,519	37,878	25,157	38,624		53.53%	13,467
Other	29,539	20,321	22,805	27,801		21.91%	4,996
Total	\$ 2,832,945	\$ 2,878,535	\$ 2,846,638	\$ 3,078,134		8.13%	231,496

Impact on Homeowner Tax Bill

The Chart reflects the impact on homeowner's tax bill based on an increase in tax capacity and an increase in tax levy.

CITY OF LE SUEUR IMPACT ON TAX BILL

Value of Home	2018 Actual	2019 Estimated	\$ Increase / (decrease)	% Increase / (decrease)	2019 Monthly	\$ Increase / (decrease) Monthly
\$ 100,000.00	\$ 788.00	\$ 778.00	\$ (10.00)	-1.27%	\$ 64.83	\$ (0.83)
\$ 139,500.00	\$ 1,099.00	\$ 1,086.00	\$ (13.00)	-1.18%	\$ 90.50	\$ (1.08)
\$ 165,000.00 *	\$ 1,299.00	\$ 1,284.00	\$ (15.00)	-1.15%	\$ 107.00	\$ (1.25)
\$ 200,000.00	\$ 1,575.00	\$ 1,557.00	\$ (18.00)	-1.14%	\$ 129.75	\$ (1.50)
\$ 250,000.00	\$ 1,969.00	\$ 1,946.00	\$ (23.00)	-1.17%	\$ 162.17	\$ (1.92)
\$ 300,000.00	\$ 2,363.00	\$ 2,335.00	\$ (28.00)	-1.18%	\$ 194.58	\$ (2.33)

* Average 2018 home value.

Conclusion

The purpose of the summary overview was to give a high-level perspective of the overall budget. The remainder of this budget documents outlines each fund and the proposed changes. As a reminder, once the preliminary 2019 levy is set the Council has the opportunity to decrease the levy but cannot increase. The preliminary levy was approved on September 10, 2018 however the final levy must be approved and submitted no later than December 28, 2018.

CITY OF LE SUEUR, MINNESOTA						
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES - SUMMARY						
GENERAL FUND						
ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2016-2017, PERIOD TO DATE MAY 31, 2018 AND						
BUDGET FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2019						
	Actual	Actual	YTD	Budget	Budget	Percent
	2016	2017	May-18	2018	2019	Change
REVENUES						
Taxes	\$ 760,178	\$ 899,693	\$ -	\$ 899,854	\$ 737,150	-18% (1)
Special Assessments	-	-	-	-	-	
Licenses and permits	59,736	82,159	31,438	102,200	119,900	17% (2)
Intergovernmental	1,040,276	1,069,119	-	1,097,486	1,072,470	-2%
Charges for services	15,962	15,321	4,837	13,250	16,250	23% (3)
Fines and forfeits	23,578	24,046	6,758	24,000	24,000	0%
Investment earnings	3,996	4,767	1,095	4,500	5,500	22% (4)
Miscellaneous	185,404	156,357	101,469	174,000	194,000	11% (5)
TOTAL REVENUES	2,089,130	2,251,463	145,597	2,315,290	2,169,270	-6%
EXPENDITURES						
Mayor and council	29,985	33,624	11,834	33,060	30,060	-9%
Administration	281,536	438,516	227,371	618,280	604,710	-2%
Accounting	72,546	131,458	53,956	137,850	62,200	-55% (6)
City attorney	23,224	24,414	4,167	15,000	17,500	17% (7)
Planning and zoning	1,791	51,956	4,232	39,320	42,470	8%
Police	869,311	965,109	361,588	926,330	941,200	2%
Police Reserves	28,398	12,527	5,471	14,990	-	-100% (8)
Emergency Management/EOC	3,145	2,812	1,993	3,850	-	-100% (8)
Building inspection	48,616	39,363	33,682	138,740	118,960	-14% (9)
Streets and Parks	600,906	646,750	227,964	563,170	821,670	46% (10)
Streets	11,645	14,931	5,955	14,500	-	-100% (10)
Safety & Wellness	22,137	18,717	8,175	18,600	-	-100% (10)
Parks and recreation	220,627	221,379	61,252	237,060	-	-100% (10)
Forestry	21,839	22,353	10,781	23,790	-	-100% (10)
Library utilities	28,052	28,387	10,361	30,750	30,500	-1%
TOTAL EXPENDITURES	2,263,756	2,652,294	1,028,782	2,815,290	2,669,270	-5%
EXCESS REVENUES (EXPENDITURES)	(174,626)	(400,832)	(883,185)	(500,000)	(500,000)	0%
OTHER FINANCING SOURCES (USES)						
Transfers in	350,000	500,000	166,667	500,000	500,000	0%
TRANSFERS OUT	(10,297)	(3,960)	-	-	-	0%
TOTAL OTHER FINANCING SOURCES (USES)	339,703	496,040	166,667	500,000	500,000	0%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES						
	\$ 165,077	\$ 95,208	\$ (716,518)	\$ -	\$ -	
<u>Explanation of Budget Changes in revenue and expenditures over 10%.</u>						
(1)	Tax Revenue changes based on Expenditure changes to ensure a balanced budget is met.					
(2)	Increase in Building Permit Revenue.					
(3)	Based on prior year data, additional revenue is reasonably expected for 2019.					
(4)	Beginning to plan for the future will increase investment interest as we have more dollars available for future purchases.					
(5)	Based on prior year data, additional revenue is reasonably expected for 2019.					
(6)	Adding 30% of new Finance Director but removing AEM as Finance Director at 50% of contract. Also change in current personnel coding.					
(7)	Cost of doing business and activity levels within the City has risen and require legal work.					
(8)	Department was combined with Police.					
(9)	Budgeted for higher salary then employee was brought on with, also had first year costs related to new employee.					
(10)	Moved all of these into 1 department, overall increase with departments is \$20,000 which is well below the 10% threshold.					

CITY OF LE SUEUR, MINNESOTA
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES - SUMMARY
COMMUNITY CENTER - 615
ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2016-2017, PERIOD TO DATE MAY 31, 2018 AND
BUDGET FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2019

	Actual	Actual	YTD	Budget	Budget	Percent
	2016	2017	May-18	2018	2019	Change
REVENUES						
Taxes	\$ 401,058	\$ 498,538	\$ -	\$ 439,003	\$ 445,283	1%
Charges for services	724,157	728,132	293,619	631,200	765,000	21% (1)
Miscellaneous	43,757	58,429	12,948	30,000	50,000	67% (2)
TOTAL REVENUES	1,168,972	1,285,099	306,567	1,100,203	1,260,283	15%
EXPENDITURES						
Swimming Pool	82,718	72,279	7,302	92,330	62,640	-32% (3)
Personnel Services	308,443	332,579	149,759	330,810	451,330	36% (4)
Repairs and maintenance	102,976	84,651	38,595	59,500	-	-100% (5)
Administrative and general	434,772	534,637	201,248	423,300	572,050	35% (6)
Capital outlay	21,697	10,190	-	-	-	0%
TOTAL EXPENDITURES	950,606	1,034,337	396,904	905,940	1,086,020	20%
EXCESS REVENUES (EXPENDITURES)	218,365	250,762	(90,337)	194,263	174,263	-10%
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	0%
TRANSFER OUT	(212,723)	(235,703)	(64,754)	(194,263)	(174,263)	-10% (7)
TOTAL OTHER FINANCING SOURCES (USES)	(212,723)	(235,703)	(64,754)	(194,263)	(174,263)	-10%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES						
	\$ 5,642	\$ 15,059	\$ (155,091)	\$ -	\$ -	

Explanation of Budget Changes in revenue and expenditures over 5%

- (1) Increase is due to Community Education Revenues are higher, remember these are just a passthrough to the School District. Also adjusted for rate changes at Community Center.
- (2) Based on prior year data, additional revenue is reasonably expected for 2019.
- (3) Reduction due to salaries and where they are coded for 2019.
- (4) Additional employee in 2019 and change in allocation of Layne from 50/50 to 100% Community Center.
- (5) Combined with Administrative and General Department for easier accounting.
- (6) Increase from Community Education Revenues that are passed through along with increase from repairs and maintenance.
- (7) No longer moving money to CIP fund due to funding from Levy going there already.

CITY OF LE SUEUR, MINNESOTA						
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES - SUMMARY						
FIRE - 225						
ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2016-2017, PERIOD TO DATE MAY 31, 2018 AND						
BUDGET FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2019						
	Actual	Actual	YTD	Budget	Budget	Percent
	2016	2017	May-18	2018	2019	Change
REVENUES						
Intergovernmental	\$ 6,378	\$ 44,451	\$ -	\$ -	\$ -	
Charges for services	57,486	132,332	92,229	125,000	125,000	0%
Miscellaneous	75,893	1,711	1,578	-	-	0%
TOTAL REVENUES	139,758	178,493	93,807	125,000	125,000	0%
EXPENDITURES						
Public Safety	57,532	97,490	15,725	52,250	52,250	0%
Fire fighting	34,878	38,740	13,158	44,900	44,900	0%
Prevention	9,646	3,988	742	5,500	5,500	0%
Training	13,645	13,262	2,882	5,500	5,500	0%
Communications	1,387	1,100	392	1,250	1,250	0%
Repair services	13,873	20,901	11,135	2,100	2,100	0%
Other services and charges	11,260	7,958	5,474	11,500	11,500	0%
Capital outlay	75,788	4,000	194	3,000	3,000	0%
TOTAL EXPENDITURES	218,010	187,438	49,703	126,000	126,000	0%
EXCESS REVENUES (EXPENDITURES)	(78,252)	(8,945)	44,104	(1,000)	(1,000)	0%
Explanation of Changes over 5%						
None noted.						

CITY OF LE SUEUR, MINNESOTA						
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES - SUMMARY						
AIRPORT - 235						
ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2016-2017, PERIOD TO DATE MAY 31, 2018 AND						
BUDGET FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2019						
	Actual	Actual	YTD	Budget	Budget	Percent
	2016	2017	May-18	2018	2019	Change
REVENUES						
Intergovernmental	\$ 56,617	\$ 67,064	\$ -	\$ 15,000	\$ 15,000	
Charges for services	40,105	44,326	8,001	59,300	43,300	-27% (1)
Miscellaneous	-	-	-	-	-	0%
TOTAL REVENUES	96,722	111,390	8,001	74,300	58,300	-22%
EXPENDITURES						
Airport	71,995	90,321	32,167	56,695	64,635	14% (2)
TOTAL EXPENDITURES	71,995	90,321	32,167	56,695	64,635	14%
EXCESS REVENUES (EXPENDITURES)	24,727	21,069	(24,165)	17,605	(6,335)	-136%
Explanation of Changes over 10%						
(1) Bad budget number in 2018, additional dollars received in 2017 should not have been budgeted for since they were one-time dollars.						
(2) Increase based on time spent at Airport and % of Andy's (Airport Manager) overall salary going to the Airport.						



Account Number	Account Name	2019 2019	2018 2018
Fund: 101 - GENERAL FUND			
101-3-31010	CURRENT AD VALOREM TAXES	737,150.00	899,854.00
101-3-31015	MARKET VALUE TAX CREDIT	0.00	0.00
101-3-31055	DECERTIFIED TIF DISTRICTS	0.00	0.00
101-4-32110	ALCOHOLIC BEVERAGES	7,600.00	7,600.00
101-4-32170	AMUSEMENTS	0.00	0.00
101-4-32185	CABLE TV FRANCHISE FEE	37,500.00	37,500.00
101-4-32190	OTHER BUSINESS LIC & PERMITS	1,000.00	1,000.00
101-4-32210	BUILDING PERMITS	100,000.00	85,000.00
101-4-32240	ANIMAL LICENSES	800.00	600.00
101-4-32260	R.O.W. PERMIT FEES	2,500.00	1,500.00
101-4-32270	PLANNING & ZONING FEES	3,000.00	1,500.00
101-4-32280	RENTAL LICENSES	5,000.00	5,000.00
101-5-33155	FEDERAL GRANTS	0.00	0.00
101-5-33401	LOCAL GOVERNMENT AID	977,470.00	975,350.00
101-5-33402	SMALL CITY ASSISTANCE GRANT	0.00	31,136.00
101-5-33416	POLICE STATE AID	59,000.00	55,000.00
101-5-33419	POLICE TRAINING GRANT	0.00	0.00
101-5-33420	PERA AID	8,000.00	8,000.00
101-5-33426	FEMA GRANT-STATE	0.00	0.00
101-5-33427	DEED GRANT - STATE	0.00	0.00
101-5-33428	GRANT-NARCOTIC TASK FORCE	0.00	0.00
101-5-33610	COUNTY GRANTS & AIDS-HIGHWAY	28,000.00	28,000.00
101-5-36230	CONTRIBUTIONS & DONATIONS	0.00	0.00
101-6-34105	UNAPPLIED CREDIT - A/R	0.00	0.00
101-6-34107	ASSESSMENT SEARCHES	3,000.00	3,000.00
101-6-34109	HRA PAYMENT IN LIEU OF TAXES	2,250.00	2,250.00
101-6-34130	GL/WC INS REIMBURSEMENT	16,000.00	16,000.00
101-6-34201	MISC POLICE SERVICES	2,000.00	1,000.00
101-6-34205	Police Reserve	4,500.00	4,500.00
101-6-34303	STREET DEPARTMENT SERVICES	1,500.00	1,500.00
101-6-34780	PARK FEES	3,000.00	1,000.00
101-7-35101	COURT FINES	24,000.00	24,000.00
101-7-35102	PARKING FINES	0.00	0.00
101-8-34755	EMERGENCY MANAGEMENT DONATIONS	0.00	0.00
101-8-36210	INTEREST EARNINGS	5,500.00	4,500.00
101-8-36245	SHADE TREE SALES & REIMB	1,500.00	1,500.00
101-8-36247	DRUG FORFEITURE REVENUE	0.00	0.00
101-8-36248	FISCAL AGENT FEES	1,500.00	1,500.00
101-8-36249	VEHICLE FORFEITURE REVENUE	8,000.00	3,000.00
101-8-36250	MISC REFUNDS & REIMBURSEMENT	65,000.00	50,000.00
101-8-36253	PROJECT ESCROW-STREET REPAIR	0.00	0.00
101-8-36255	EDA ADMIN FEES	6,500.00	6,500.00
101-8-39103	LOT SALES	0.00	0.00
101-9-39203	TRANSFER FROM ELECTRIC FUND	500,000.00	500,000.00
101-9-39204	TRANSFER FROM AMBULANCE FUND	0.00	0.00
101-9-39205	TRANSFER FROM FIRE SERV FUND	6,000.00	6,000.00
101-9-39206	TRANSFER FROM AIRPORT FUND	0.00	0.00
101-9-39207	TRANSFER FROM PARA TRANSIT	6,000.00	6,000.00
101-9-39210	TRANSFER FROM REFUSE COLLECT	12,000.00	12,000.00
101-9-39211	TRANSFER FROM DEBT FUND	0.00	0.00
101-9-39213	TRANSFER FROM CAPITAL IMPR	0.00	0.00

Budget Listing

For Fiscal: 2019 Period Ending: 01/31/2019

Account Number	Account Name	2019 2019	2018 2018
101-9-39217	TRANSFER FROM 2005 IMP FUND	0.00	0.00
101-9-39219	TRANSFER FROM 2006 IMP FUND	0.00	0.00
101-9-39222	TRANS FROM STORM WATER SEWER	6,000.00	6,000.00
101-9-39223	TRANSFER FROM COMM CTR FUND	10,000.00	10,000.00
101-9-39224	TRANS FOR SAFETY & WELLNESS	18,000.00	18,000.00
Department: 41110 - CITY COUNCIL			
101-41110-106	COUNCIL SALARIES	21,420.00	21,420.00
101-41110-121	PERA CONTRIBUTIONS	0.00	0.00
101-41110-122	FICA CONTRIBUTIONS	1,330.00	1,330.00
101-41110-125	MEDICARE CONTRIBUTIONS	310.00	310.00
101-41110-207	TRAINING & INSTRUCTIONAL EXP	5,000.00	6,000.00
101-41110-331	TRAVEL EXPENSE	2,000.00	4,000.00
Total Department: 41110 - CITY COUNCIL:		30,060.00	33,060.00
Department: 41320 - CITY ADMINISTRATOR			
101-41320-101	FULL-TIME EMPLOYEES-REGULAR	105,220.00	124,710.00
101-41320-102	WAGES PT	13,000.00	0.00
101-41320-104	TEMPORARY EMPLOYEES	0.00	5,700.00
101-41320-108	MAINTENANCE SALARIES	3,830.00	3,860.00
101-41320-118	INSURANCE WAIVER PAYMENT	550.00	550.00
101-41320-121	PERA CONTRIBUTIONS	8,180.00	9,640.00
101-41320-122	FICA CONTRIBUTIONS	7,570.00	8,320.00
101-41320-125	MEDICARE CONTRIBUTIONS	1,770.00	1,950.00
101-41320-127	HEALTH SAVINGS CONTRIBUTION	1,460.00	1,510.00
101-41320-131	HEALTH INSURANCE	9,200.00	8,840.00
101-41320-133	LIFE INSURANCE	530.00	710.00
101-41320-142	UNEMPLOYMENT BENEFIT PAYABLE	0.00	0.00
101-41320-201	OFFICE SUPPLIES	5,000.00	5,000.00
101-41320-202	COPYING EXPENSE	500.00	1,500.00
101-41320-207	TRAINING & INSTRUCTIONAL EXP	2,000.00	2,000.00
101-41320-217	UNIFORMS	0.00	250.00
101-41320-309	DATA PROCESSING EXPENSES	25,000.00	18,000.00
101-41320-321	TELEPHONE EXPENSE	10,000.00	8,000.00
101-41320-322	POSTAGE EXPENSE	2,000.00	2,000.00
101-41320-331	TRAVEL EXPENSE	3,000.00	6,000.00
101-41320-354	PRINTING & BINDING EXPENSE	0.00	2,600.00
101-41320-433	DUES & SUBSCRIPTIONS	8,000.00	12,000.00
101-41320-437	MISCELLANEOUS EXPENSE	10,000.00	10,000.00
Total Department: 41320 - CITY ADMINISTRATOR:		216,810.00	233,140.00
Department: 41410 - ELECTIONS			
101-41410-201	OFFICE SUPPLIES	0.00	0.00
Total Department: 41410 - ELECTIONS:		0.00	0.00
Department: 41430 - CITY CLERK			
101-41430-131	HEALTH INSURANCE	0.00	0.00
Total Department: 41430 - CITY CLERK:		0.00	0.00
Department: 41530 - ACCOUNTING			
101-41530-101	FULL-TIME EMPLOYEES-REGULAR	29,290.00	44,780.00
101-41530-102	WAGES PT	0.00	0.00
101-41530-103	OVERTIME	0.00	0.00
101-41530-118	INSURANCE WAIVER PAYMENT	0.00	200.00
101-41530-121	PERA CONTRIBUTIONS	2,200.00	3,360.00
101-41530-122	FICA CONTRIBUTIONS	1,820.00	2,780.00
101-41530-125	MEDICARE CONTRIBUTIONS	420.00	650.00
101-41530-127	HEALTH SAVINGS CONTRIBUTION	360.00	670.00
101-41530-131	HEALTH INSURANCE	4,450.00	10,240.00
101-41530-133	LIFE INSURANCE	160.00	170.00
101-41530-207	TRAINING & INSTRUCTIONAL EXP	500.00	500.00

Budget Listing

For Fiscal: 2019 Period Ending: 01/31/2019

Account Number	Account Name	2019 2019	2018 2018
101-41530-301	AUDIT EXPENSE	9,000.00	17,000.00
101-41530-314	CONSULTANTS	9,000.00	57,500.00
101-41530-321	TELEPHONE EXPENSE	0.00	0.00
101-41530-331	TRAVEL EXPENSE	0.00	0.00
101-41530-437	MISCELLANEOUS EXPENSE	5,000.00	0.00
Total Department: 41530 - ACCOUNTING:		62,200.00	137,850.00
Department: 41610 - LEGAL			
101-41610-304	LEGAL FEES	17,500.00	15,000.00
Total Department: 41610 - LEGAL:		17,500.00	15,000.00
Department: 41910 - PLANNING AND ZONING			
101-41910-101	FULL-TIME EMPLOYEES-REGULAR	25,980.00	23,960.00
101-41910-113	PER DIEMS	0.00	0.00
101-41910-118	INSURANCE WAIVER PAYMENT	0.00	0.00
101-41910-121	PERA CONTRIBUTIONS	1,950.00	1,800.00
101-41910-122	FICA CONTRIBUTIONS	1,610.00	1,490.00
101-41910-125	MEDICARE CONTRIBUTIONS	380.00	350.00
101-41910-127	HEALTH SAVINGS CONTRIBUTION	300.00	270.00
101-41910-131	HEALTH INSURANCE	1,420.00	1,420.00
101-41910-133	LIFE INSURANCE	130.00	130.00
101-41910-201	OFFICE SUPPLIES	1,000.00	1,000.00
101-41910-314	CONSULTANTS	6,000.00	6,000.00
101-41910-321	TELEPHONE EXPENSE	1,200.00	1,200.00
101-41910-331	TRAVEL EXPENSE	2,000.00	1,000.00
101-41910-354	PRINTING & BINDING EXPENSE	0.00	200.00
101-41910-437	MISCELLANEOUS EXPENSE	500.00	500.00
101-41910-446	PLANNING & ZONING EXPENSES	0.00	0.00
Total Department: 41910 - PLANNING AND ZONING:		42,470.00	39,320.00
Department: 41940 - GOVERNMENT BUILDINGS			
101-41940-211	CLEANING SUPPLIES	400.00	400.00
101-41940-215	SHOP MATERIALS	0.00	0.00
101-41940-381	ELECTRIC UTILITIES	7,000.00	7,000.00
101-41940-383	GAS UTILITIES	2,500.00	2,500.00
101-41940-400	JANITORIAL SERVICES	13,500.00	13,500.00
101-41940-401	BUILDING REPAIR & MAINT	2,500.00	2,500.00
101-41940-748	TRANS TO JOHNSON CONTRL DEBT	0.00	0.00
Total Department: 41940 - GOVERNMENT BUILDINGS:		25,900.00	25,900.00
Department: 42120 - POLICE DEPARTMENT			
101-42120-101	FULL-TIME EMPLOYEES-REGULAR	542,890.00	532,610.00
101-42120-102	WAGES PT	57,080.00	57,080.00
101-42120-103	OVERTIME	2,500.00	2,500.00
101-42120-108	MAINTENANCE SALARIES	3,830.00	3,860.00
101-42120-118	INSURANCE WAIVER PAYMENT	2,500.00	2,500.00
101-42120-121	PERA CONTRIBUTIONS	93,160.00	91,860.00
101-42120-122	FICA CONTRIBUTIONS	3,320.00	6,600.00
101-42120-125	MEDICARE CONTRIBUTIONS	8,760.00	8,610.00
101-42120-127	HEALTH SAVINGS CONTRIBUTION	5,510.00	5,400.00
101-42120-131	HEALTH INSURANCE	63,910.00	63,970.00
101-42120-133	LIFE INSURANCE	2,640.00	2,640.00
101-42120-142	UNEMPLOYMENT BENEFIT PAYABLE	0.00	0.00
101-42120-201	OFFICE SUPPLIES	2,100.00	2,000.00
101-42120-207	TRAINING & INSTRUCTIONAL EXP	4,000.00	0.00
101-42120-212	MOTOR FUELS	12,500.00	0.00
101-42120-217	UNIFORMS	4,500.00	4,500.00
101-42120-221	EQUIPMENT PARTS	3,000.00	0.00
101-42120-304	LEGAL FEES	30,000.00	30,000.00
101-42120-305	MEDICAL FEES	1,000.00	1,000.00

Account Number	Account Name	2019 2019	2018 2018
101-42120-309	DATA PROCESSING EXPENSES	32,800.00	32,800.00
101-42120-311	ANIMAL CONTROL	15,000.00	0.00
101-42120-321	TELEPHONE EXPENSE	12,500.00	10,000.00
101-42120-325	BCA LEASE LINE	2,300.00	0.00
101-42120-331	TRAVEL EXPENSE	1,200.00	0.00
101-42120-354	PRINTING & BINDING EXPENSE	200.00	200.00
101-42120-381	ELECTRIC UTILITIES	4,500.00	3,500.00
101-42120-383	GAS UTILITIES	2,500.00	1,500.00
101-42120-400	JANITORIAL SERVICES	6,500.00	5,000.00
101-42120-401	BUILDING REPAIR & MAINT	2,500.00	2,000.00
101-42120-407	PROPERTY MAINTENANCE	500.00	0.00
101-42120-426	CRIME PREVENTION	500.00	500.00
101-42120-431	SQUAD MAINTENANCE	5,000.00	0.00
101-42120-433	DUES & SUBSCRIPTIONS	1,500.00	700.00
101-42120-437	MISCELLANEOUS EXPENSE	1,000.00	1,000.00
101-42120-438	TOWING CHARGES	1,000.00	0.00
101-42120-448	NARCOTIC TASK FORCE EXPENSE	6,500.00	7,000.00
101-42120-452	PATROL SUPPLIES	2,000.00	2,000.00
101-42120-570	OFFICE EQUIPMENT & FURNISHIN	0.00	0.00
Total Department: 42120 - POLICE DEPARTMENT:		941,200.00	881,330.00
Department: 42140 - POLICE TRAINING			
101-42140-207	TRAINING & INSTRUCTIONAL EXP	0.00	4,000.00
101-42140-331	TRAVEL EXPENSE	0.00	1,200.00
Total Department: 42140 - POLICE TRAINING:		0.00	5,200.00
Department: 42151 - POLICE COMMUNICATION SERV			
101-42151-323	RADIO/PAGER EXPENSE	0.00	0.00
101-42151-325	BCA LEASE LINE	0.00	2,300.00
Total Department: 42151 - POLICE COMMUNICATION SERV:		0.00	2,300.00
Department: 42152 - POLICE AUTOMOTIVE SERVICES			
101-42152-212	MOTOR FUELS	0.00	12,000.00
101-42152-221	EQUIPMENT PARTS	0.00	10,000.00
101-42152-428	SQUAD LEASE	0.00	0.00
101-42152-431	SQUAD MAINTENANCE	0.00	5,000.00
101-42152-438	TOWING CHARGES	0.00	500.00
Total Department: 42152 - POLICE AUTOMOTIVE SERVICES:		0.00	27,500.00
Department: 42401 - BUILDING CODE ENFORCEMENT			
101-42401-101	FULL-TIME EMPLOYEES-REGULAR	88,980.00	105,760.00
101-42401-121	PERA CONTRIBUTIONS	6,670.00	7,930.00
101-42401-122	FICA CONTRIBUTIONS	5,520.00	6,560.00
101-42401-125	MEDICARE CONTRIBUTIONS	1,290.00	1,530.00
101-42401-127	HEALTH SAVINGS CONTRIBUTION	1,090.00	1,060.00
101-42401-131	HEALTH INSURANCE	8,630.00	5,670.00
101-42401-133	LIFE INSURANCE	580.00	530.00
101-42401-142	UNEMPLOYMENT BENEFIT PAYABLE	0.00	0.00
101-42401-201	OFFICE SUPPLIES	1,500.00	5,000.00
101-42401-207	TRAINING & INSTRUCTIONAL EXP	1,000.00	1,000.00
101-42401-212	MOTOR FUELS	0.00	0.00
101-42401-321	TELEPHONE EXPENSE	1,200.00	1,200.00
101-42401-331	TRAVEL EXPENSE	1,000.00	1,000.00
101-42401-408	BUILDING INSPECTION SERVICE	0.00	0.00
101-42401-425	RENTAL LICENSE FEES	0.00	0.00
101-42401-437	MISCELLANEOUS EXPENSE	1,500.00	1,500.00
Total Department: 42401 - BUILDING CODE ENFORCEMENT:		118,960.00	138,740.00
Department: 42500 - POLICE RESERVES			
101-42500-102	WAGES PT	0.00	8,000.00
101-42500-108	MAINTENANCE SALARIES	0.00	1,290.00

Account Number	Account Name	2019 2019	2018 2018
101-42500-115	POLICE RESERVES EXPENSE	0.00	200.00
101-42500-118	INSURANCE WAIVER PAYMENT	0.00	0.00
101-42500-121	PERA CONTRIBUTIONS	0.00	100.00
101-42500-122	FICA CONTRIBUTIONS	0.00	80.00
101-42500-125	MEDICARE CONTRIBUTIONS	0.00	20.00
101-42500-127	HEALTH SAVINGS CONTRIBUTION	0.00	30.00
101-42500-131	HEALTH INSURANCE	0.00	110.00
101-42500-133	LIFE INSURANCE	0.00	10.00
101-42500-142	UNEMPLOYMENT BENEFIT PAYABLE	0.00	0.00
101-42500-201	OFFICE SUPPLIES	0.00	50.00
101-42500-212	MOTOR FUELS	0.00	200.00
101-42500-217	UNIFORMS	0.00	500.00
101-42500-321	TELEPHONE EXPENSE	0.00	400.00
101-42500-331	TRAVEL EXPENSE	0.00	0.00
101-42500-381	ELECTRIC UTILITIES	0.00	900.00
101-42500-383	GAS UTILITIES	0.00	1,000.00
101-42500-400	JANITORIAL SERVICES	0.00	500.00
101-42500-401	BUILDING REPAIR & MAINT	0.00	200.00
101-42500-404	MACHINERY & EQUIPMENT REPAIR	0.00	500.00
101-42500-433	DUES & SUBSCRIPTIONS	0.00	900.00
101-42500-735	TRANSFER TO DEBT SERVICE	0.00	0.00
Total Department: 42500 - POLICE RESERVES:		0.00	14,990.00
Department: 42700 - ANIMAL CONTROL			
101-42700-311	ANIMAL CONTROL	0.00	10,000.00
Total Department: 42700 - ANIMAL CONTROL:		0.00	10,000.00
Department: 42800 - EMERGENCY MANAGEMENT/EOC			
101-42800-201	OFFICE SUPPLIES	0.00	100.00
101-42800-229	CONTRACTED MAINT SERVICES	0.00	1,500.00
101-42800-321	TELEPHONE EXPENSE	0.00	1,400.00
101-42800-322	POSTAGE EXPENSE	0.00	0.00
101-42800-331	TRAVEL EXPENSE	0.00	250.00
101-42800-355	COMMUNITY OUTREACH	0.00	0.00
101-42800-433	DUES & SUBSCRIPTIONS	0.00	100.00
101-42800-437	MISCELLANEOUS EXPENSE	0.00	500.00
Total Department: 42800 - EMERGENCY MANAGEMENT/EOC:		0.00	3,850.00
Department: 43121 - STREET DEPARTMENT			
101-43121-101	FULL-TIME EMPLOYEES-REGULAR	376,820.00	297,880.00
101-43121-102	WAGES PT	43,410.00	5,150.00
101-43121-103	OVERTIME	3,500.00	3,500.00
101-43121-108	MAINTENANCE SALARIES	3,830.00	3,860.00
101-43121-118	INSURANCE WAIVER PAYMENT	0.00	0.00
101-43121-121	PERA CONTRIBUTIONS	28,610.00	23,020.00
101-43121-122	FICA CONTRIBUTIONS	26,290.00	19,030.00
101-43121-125	MEDICARE CONTRIBUTIONS	6,150.00	4,450.00
101-43121-127	HEALTH SAVINGS CONTRIBUTION	7,500.00	5,530.00
101-43121-131	HEALTH INSURANCE	71,070.00	71,090.00
101-43121-133	LIFE INSURANCE	1,890.00	1,460.00
101-43121-142	UNEMPLOYMENT BENEFIT PAYABLE	0.00	0.00
101-43121-201	OFFICE SUPPLIES	600.00	600.00
101-43121-207	TRAINING & INSTRUCTIONAL EXP	7,500.00	1,500.00
101-43121-212	MOTOR FUELS	25,000.00	20,000.00
101-43121-213	LUBRICANTS & ADDITIVES	2,500.00	2,500.00
101-43121-215	SHOP MATERIALS	6,250.00	5,000.00
101-43121-216	CHEMICALS & CHEMICAL PRODUCT	12,500.00	1,500.00
101-43121-217	UNIFORMS	9,000.00	6,500.00
101-43121-219	OPERATING SUPPLIES	0.00	0.00
101-43121-221	EQUIPMENT PARTS	22,500.00	20,000.00

Account Number	Account Name	2019 2019	2018 2018
101-43121-222	TIRES	5,000.00	7,000.00
101-43121-224	STREET MAINTENANCE MATERIALS	10,000.00	20,000.00
101-43121-225	LANDSCAPING MATERIALS	7,500.00	0.00
101-43121-226	SIGNS & PAINT	10,000.00	3,000.00
101-43121-240	SMALL TOOLS AND EQUIPMENT	12,500.00	2,500.00
101-43121-252	SAND & SALT	20,000.00	0.00
101-43121-303	ENGINEERING FEES	0.00	0.00
101-43121-305	MEDICAL FEES	250.00	250.00
101-43121-309	DATA PROCESSING EXPENSES	0.00	0.00
101-43121-321	TELEPHONE EXPENSE	5,400.00	5,000.00
101-43121-322	POSTAGE EXPENSE	0.00	0.00
101-43121-323	RADIO/PAGER EXPENSE	0.00	0.00
101-43121-327	OTHER CONTRACTED SERVICES	12,500.00	0.00
101-43121-331	TRAVEL EXPENSE	1,000.00	500.00
101-43121-380	MUNICIAPL UTIL-PARK IRRIGATE	3,250.00	0.00
101-43121-381	ELECTRIC UTILITIES	21,000.00	4,000.00
101-43121-383	GAS UTILITIES	6,500.00	4,000.00
101-43121-384	COMPOST SITE/CONTRACTED REFUSE	100.00	100.00
101-43121-400	JANITORIAL SERVICES	2,000.00	0.00
101-43121-401	BUILDING REPAIR & MAINT	7,500.00	1,000.00
101-43121-404	MACHINERY & EQUIPMENT REPAIR	17,500.00	5,000.00
101-43121-405	SEALCOATING	0.00	0.00
101-43121-411	CSAH ROAD MAINTENANCE	15,000.00	15,000.00
101-43121-416	MACHINERY RENTAL	5,000.00	0.00
101-43121-417	CONTRACTED ROAD MAINTENANCE	3,000.00	3,000.00
101-43121-423	HAZARDOUS WASTE DISPOSAL	150.00	150.00
101-43121-433	DUES & SUBSCRIPTIONS	100.00	100.00
101-43121-437	MISCELLANEOUS EXPENSE	1,500.00	0.00
101-43121-724	TRANSFER TO OTHER FUNDS	0.00	0.00
101-43121-734	TRANSFER TO ELECTRIC FUND	0.00	0.00
101-43121-748	TRANS TO JOHNSON CONTRL DEBT	0.00	0.00
Total Department: 43121 - STREET DEPARTMENT:		821,670.00	563,170.00
Department: 43122 - STREET IMPR/PILLAR-CEDAR RID			
101-43122-215	SHOP MATERIALS	0.00	0.00
101-43122-223	BUILDING REPAIR SUPPLIES	0.00	0.00
Total Department: 43122 - STREET IMPR/PILLAR-CEDAR RID:		0.00	0.00
Department: 43125 - ICE & SNOW REMOVAL			
101-43125-252	SAND & SALT	0.00	12,500.00
101-43125-416	MACHINERY RENTAL	0.00	2,000.00
Total Department: 43125 - ICE & SNOW REMOVAL:		0.00	14,500.00
Department: 43150 - STORM DRAINAGE			
101-43150-215	SHOP MATERIALS	0.00	0.00
101-43150-416	MACHINERY RENTAL	0.00	0.00
Total Department: 43150 - STORM DRAINAGE:		0.00	0.00
Department: 43200 - CITY-WIDE CLEANUP			
101-43200-327	OTHER CONTRACTED SERVICES	0.00	0.00
101-43200-343	ADVERTISING EXPENSE	0.00	0.00
101-43200-384	COMPOST SITE/CONTRACTED REFUSE	0.00	0.00
Total Department: 43200 - CITY-WIDE CLEANUP:		0.00	0.00
Department: 44000 - SAFETY & WELLNESS			
101-44000-201	OFFICE SUPPLIES	0.00	0.00
101-44000-218	PROGRAM SUPPLIES	0.00	500.00
101-44000-314	CONSULTANTS	0.00	17,500.00
101-44000-322	POSTAGE EXPENSE	0.00	0.00
101-44000-331	TRAVEL EXPENSE	0.00	0.00
101-44000-433	DUES & SUBSCRIPTIONS	0.00	100.00

Account Number	Account Name	2019 2019	2018 2018
101-44000-437	MISCELLANEOUS EXPENSE	0.00	500.00
Total Department: 44000 - SAFETY & WELLNESS:		0.00	18,600.00
Department: 45201 - PARK DEPARTMENT			
101-45201-101	FULL-TIME EMPLOYEES-REGULAR	0.00	121,130.00
101-45201-102	WAGES PT	0.00	22,450.00
101-45201-103	OVERTIME	0.00	1,000.00
101-45201-118	INSURANCE WAIVER PAYMENT	0.00	550.00
101-45201-121	PERA CONTRIBUTIONS	0.00	10,770.00
101-45201-122	FICA CONTRIBUTIONS	0.00	8,900.00
101-45201-125	MEDICARE CONTRIBUTIONS	0.00	2,080.00
101-45201-127	HEALTH SAVINGS CONTRIBUTION	0.00	3,730.00
101-45201-131	HEALTH INSURANCE	0.00	17,610.00
101-45201-133	LIFE INSURANCE	0.00	1,140.00
101-45201-142	UNEMPLOYMENT BENEFIT PAYABLE	0.00	0.00
101-45201-207	TRAINING & INSTRUCTIONAL EXP	0.00	0.00
101-45201-211	CLEANING SUPPLIES	0.00	700.00
101-45201-212	MOTOR FUELS	0.00	5,000.00
101-45201-215	SHOP MATERIALS	0.00	1,250.00
101-45201-216	CHEMICALS & CHEMICAL PRODUCT	0.00	2,000.00
101-45201-217	UNIFORMS	0.00	500.00
101-45201-221	EQUIPMENT PARTS	0.00	1,500.00
101-45201-222	TIRES	0.00	500.00
101-45201-223	BUILDING REPAIR SUPPLIES	0.00	750.00
101-45201-225	LANDSCAPING MATERIALS	0.00	2,500.00
101-45201-237	BUILDING MATERIALS	0.00	1,000.00
101-45201-240	SMALL TOOLS AND EQUIPMENT	0.00	1,000.00
101-45201-253	IRRIGATION REPAIR & MATERIAL	0.00	0.00
101-45201-256	FLAGS	0.00	1,000.00
101-45201-305	MEDICAL FEES	0.00	0.00
101-45201-321	TELEPHONE EXPENSE	0.00	400.00
101-45201-331	TRAVEL EXPENSE	0.00	0.00
101-45201-380	MUNICIPAL UTIL-PARK IRRIGATE	0.00	3,000.00
101-45201-381	ELECTRIC UTILITIES	0.00	15,000.00
101-45201-383	GAS UTILITIES	0.00	2,500.00
101-45201-384	COMPOST SITE/CONTRACTED REFUSE	0.00	0.00
101-45201-401	BUILDING REPAIR & MAINT	0.00	1,500.00
101-45201-404	MACHINERY & EQUIPMENT REPAIR	0.00	4,000.00
101-45201-427	BALLPARK/PARKING LOT MATERIA	0.00	0.00
101-45201-429	LEASED EQUIP	0.00	3,600.00
101-45201-433	DUES & SUBSCRIPTIONS	0.00	0.00
101-45201-748	TRANS TO JOHNSON CONTRL DEBT	0.00	0.00
Total Department: 45201 - PARK DEPARTMENT:		0.00	237,060.00
Department: 45204 - FORESTRY & NURSERY			
101-45204-101	FULL-TIME EMPLOYEES-REGULAR	0.00	13,920.00
101-45204-121	PERA CONTRIBUTIONS	0.00	1,040.00
101-45204-122	FICA CONTRIBUTIONS	0.00	860.00
101-45204-125	MEDICARE CONTRIBUTIONS	0.00	200.00
101-45204-127	HEALTH SAVINGS CONTRIBUTION	0.00	420.00
101-45204-131	HEALTH INSURANCE	0.00	3,530.00
101-45204-133	LIFE INSURANCE	0.00	70.00
101-45204-207	TRAINING & INSTRUCTIONAL EXP	0.00	300.00
101-45204-221	EQUIPMENT PARTS	0.00	1,000.00
101-45204-239	TREE PURCHASES-TREE FARM	0.00	1,000.00
101-45204-248	TREE REPLACEMENT PROGRAM	0.00	1,000.00
101-45204-255	ARBOR DAY EXPENSES	0.00	200.00
101-45204-321	TELEPHONE EXPENSE	0.00	0.00

Account Number	Account Name	2019 2019	2018 2018
101-45204-416	MACHINERY RENTAL	0.00	250.00
Total Department: 45204 - FORESTRY & NURSERY:		0.00	23,790.00
Department: 45500 - LIBRARY MAINTENANCE			
101-45500-321	TELEPHONE EXPENSE	1,100.00	1,100.00
101-45500-381	ELECTRIC UTILITIES	9,000.00	9,000.00
101-45500-383	GAS UTILITIES	2,500.00	2,750.00
101-45500-400	JANITORIAL SERVICES	14,400.00	14,400.00
101-45500-401	BUILDING REPAIR & MAINT	3,500.00	3,500.00
Total Department: 45500 - LIBRARY MAINTENANCE:		30,500.00	30,750.00
Department: 47000 - DEBT SERVICE			
101-47000-612	INTEREST ON LOAN	0.00	0.00
Total Department: 47000 - DEBT SERVICE:		0.00	0.00
Department: 49200 - UNALLOCATED EXPENDITURES			
101-49200-355	COMMUNITY OUTREACH	0.00	0.00
101-49200-441	PROJECTS	225,000.00	240,000.00
101-49200-444	CABLE COMMISSION PAYMENT	0.00	0.00
101-49200-445	WEBSITE UPGRADE PROJECT	0.00	0.00
101-49200-450	EMPLOYEE RECOGNITION PROGRAM	1,500.00	1,000.00
101-49200-453	COMMUNITY VISIONING STUDY	0.00	0.00
101-49200-454	COMPREHENSIVE PLAN UPDATE	0.00	0.00
101-49200-455	HOUSING PROGRAM	50,000.00	30,000.00
101-49200-460	JOINT SERVICES BUILDING EXPENSES	0.00	0.00
101-49200-492	SAFETY & WELLNESS PROGRAM	12,000.00	5,740.00
101-49200-495	EMERGENCY SIREN UPGRADE	0.00	0.00
101-49200-613	INTEREST-ECM LOAN	0.00	0.00
101-49200-723	HOSPITAL/EXTRAORDINARY EXP	0.00	0.00
101-49200-725	TRANSFER TO CAP IMPROVEMENT	0.00	0.00
Total Department: 49200 - UNALLOCATED EXPENDITURES:		288,500.00	276,740.00
Department: 49220 - WORKER'S COMP			
101-49220-151	WORKER'S COMP PREMIUMS	46,000.00	55,000.00
Total Department: 49220 - WORKER'S COMP:		46,000.00	55,000.00
Department: 49240 - GENERAL LIABILITY INSURANCE			
101-49240-361	GENERAL LIABILITY INSURANCE	27,500.00	27,500.00
Total Department: 49240 - GENERAL LIABILITY INSURANCE:		27,500.00	27,500.00
Total Fund: 101 - GENERAL FUND:		0.00	0.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 225 - FIRE SERVICE FUND			
225-3-31010	CURRENT AD VALOREM TAXES	0.00	0.00
225-3-31015	MARKET VALUE TAX CREDIT	0.00	0.00
225-5-33155	FEDERAL GRANTS	0.00	0.00
225-5-33425	STATE GRANT	0.00	0.00
225-5-33426	FEMA GRANT-STATE	0.00	0.00
225-5-33433	STATE AID-FIRE	0.00	0.00
225-5-33630	TOWNSHIP PAYMENTS	90,000.00	90,000.00
225-6-34202	FIRE PROTECTION SERVICES	35,000.00	35,000.00
225-6-36230	CONTRIBUTIONS & DONATIONS	0.00	0.00
225-6-36250	MISC REFUNDS & REIMBURSEMENTS	0.00	0.00
Department: 42200 - FIRE SERVICE			
225-42200-100	ADMINISTRATION SALARIES	6,000.00	6,000.00
225-42200-102	WAGES PT	41,400.00	41,400.00
225-42200-108	MAINTENANCE SALARIES	0.00	0.00
225-42200-112	OFFICERS SALARIES	0.00	0.00
225-42200-114	HAZARDOUS MATERIAL COORD	0.00	0.00
225-42200-121	PERA CONTRIBUTIONS	0.00	0.00
225-42200-122	FICA CONTRIBUTIONS	0.00	0.00
225-42200-124	FIRE PENSION CONTRIB/STATE	0.00	0.00
225-42200-125	MEDICARE CONTRIBUTIONS	600.00	600.00
225-42200-126	FIRE PENSION CONTR/MUNICIPAL	25,000.00	25,000.00
225-42200-131	HEALTH INSURANCE	0.00	0.00
225-42200-133	LIFE INSURANCE	0.00	0.00
225-42200-142	UNEMPLOYMENT BENEFIT PAYABLE	0.00	0.00
225-42200-151	WORKER'S COMP PREMIUMS	9,000.00	9,000.00
225-42200-201	OFFICE SUPPLIES	150.00	150.00
225-42200-207	TRAINING & INSTRUCTIONAL EXP	2,500.00	2,500.00
225-42200-212	MOTOR FUELS	2,000.00	2,000.00
225-42200-217	UNIFORMS	1,500.00	1,500.00
225-42200-219	OPERATING SUPPLIES	1,000.00	1,000.00
225-42200-221	EQUIPMENT PARTS	1,000.00	1,000.00
225-42200-229	CONTRACTED MAINT SERVICES	1,100.00	1,100.00
225-42200-304	LEGAL FEES	500.00	500.00
225-42200-321	TELEPHONE EXPENSE	1,000.00	1,000.00
225-42200-323	RADIO/PAGER EXPENSE	250.00	250.00
225-42200-331	TRAVEL EXPENSE	3,000.00	3,000.00
225-42200-361	GENERAL LIABILITY INSURANCE	3,500.00	3,500.00
225-42200-363	AUTO & TRUCK INSURANCE	4,000.00	4,000.00
225-42200-381	ELECTRIC UTILITIES	7,500.00	7,500.00
225-42200-383	GAS UTILITIES	3,000.00	3,000.00
225-42200-400	JANITORIAL SERVICES	1,000.00	1,000.00
225-42200-401	BUILDING REPAIR & MAINT	1,000.00	1,000.00
225-42200-412	BUILDING RENT	0.00	0.00
225-42200-424	FIRE PREVENTION EXPENSE	1,500.00	1,500.00
225-42200-437	MISCELLANEOUS EXPENSE	4,000.00	4,000.00
225-42200-439	DUES/ACTIVITY PASSES	0.00	0.00
225-42200-492	SAFETY & WELLNESS PROGRAM	1,500.00	1,500.00
225-42200-580	EQUIPMENT	3,000.00	3,000.00
225-42200-724	TRANSFER TO OTHER FUNDS	0.00	0.00
225-42200-725	TRANSFER TO CAP IMPROVEMENT	0.00	0.00
225-42200-738	TRANSFER TO BUILDING DEBT	0.00	0.00
225-42200-750	TRANSFER TO FIRE TRUCK DEBT	0.00	0.00
225-42200-753	TRANSFER/2010 EQUIP TRUCK DE	0.00	0.00
Total Department: 42200 - FIRE SERVICE:		126,000.00	126,000.00
Total Fund: 225 - FIRE SERVICE FUND:		-1,000.00	-1,000.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 228 - REVOLVING LOAN FUND			
228-8-36200	PRINCIPAL PAYMENTS	0.00	0.00
228-8-36210	INTEREST EARNINGS	0.00	0.00
228-8-36214	INTEREST EARNINGS-NOTE REC	0.00	0.00
228-9-39200	TRANSFER FROM OTHER FUND	0.00	0.00
Department: 46500 - ECONOMIC DEVELOPMENT ASSIST			
228-46500-300	ADMINISTRATIVE EXPENSES	0.00	0.00
228-46500-458	LOAN DISBURSEMENT	0.00	0.00
228-46500-602	PRINCIPAL ON LOAN	0.00	0.00
228-46500-612	INTEREST ON LOAN	0.00	0.00
228-46500-737	TRANSFER TO EDA	37,000.00	37,000.00
Total Department: 46500 - ECONOMIC DEVELOPMENT ASSIST:		37,000.00	37,000.00
Total Fund: 228 - REVOLVING LOAN FUND:		-37,000.00	-37,000.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 229 - CABLE TV FUND			
229-8-38050	CABLE TV REVENUE	0.00	0.00
229-9-39200	TRANSFER FROM OTHER FUNDS	0.00	0.00
Department: 49840 - CABLE TV EXPENSE			
229-49840-101	FULL-TIME EMPLOYEES-REGULAR	0.00	0.00
229-49840-121	PERA CONTRIBUTIONS	0.00	0.00
229-49840-122	FICA CONTRIBUTIONS	0.00	0.00
229-49840-125	MEDICARE CONTRIBUTIONS	0.00	0.00
229-49840-321	TELEPHONE EXPENSE	0.00	0.00
	Total Department: 49840 - CABLE TV EXPENSE:	0.00	0.00
	Total Fund: 229 - CABLE TV FUND:	0.00	0.00

Budget Listing

For Fiscal: 2019 Period Ending: 01/31/2019

Account Number	Account Name	2019 2019	2018 2018
Fund: 235 - AIRPORT FUND			
235-3-31010	CURRENT AD VALOREM TAXES	0.00	0.00
235-5-34920	AIRPORT MAINTENANCE GRANT	15,000.00	15,000.00
235-6-34921	AIRPORT HANGER RENT	10,000.00	36,000.00
235-6-34922	FUEL TANK LEASE	0.00	0.00
235-6-34923	LAND RENTAL	3,300.00	3,300.00
235-6-34924	AVIATION FUEL SALES	30,000.00	20,000.00
235-6-36250	MISC REFUNDS & REIMBURSEMENTS	0.00	0.00
Department: 49810 - AIRPORT ADMINISTRATION			
235-49810-100	ADMINISTRATION SALARIES	0.00	0.00
235-49810-101	FULL-TIME EMPLOYEES-REGULAR	11,500.00	6,430.00
235-49810-118	INSURANCE WAIVER PAYMENT	0.00	0.00
235-49810-121	PERA CONTRIBUTIONS	860.00	480.00
235-49810-122	FICA CONTRIBUTIONS	710.00	400.00
235-49810-125	MEDICARE CONTRIBUTIONS	170.00	90.00
235-49810-127	HEALTH SAVINGS CONTRIBUTION	230.00	130.00
235-49810-131	HEALTH INSURANCE	850.00	570.00
235-49810-133	LIFE INSURANCE	50.00	30.00
235-49810-212	MOTOR FUELS	1,500.00	1,500.00
235-49810-215	SHOP MATERIALS	200.00	200.00
235-49810-221	EQUIPMENT PARTS	2,800.00	1,800.00
235-49810-265	AVIATION FUEL	25,000.00	25,000.00
235-49810-303	ENGINEERING FEES	0.00	0.00
235-49810-304	LEGAL FEES	0.00	0.00
235-49810-321	TELEPHONE EXPENSE	500.00	500.00
235-49810-322	POSTAGE EXPENSE	0.00	0.00
235-49810-326	FBO OPERATOR EXPENSE	2,865.00	2,865.00
235-49810-331	TRAVEL EXPENSE	1,000.00	500.00
235-49810-361	GENERAL LIABILITY INSURANCE	5,500.00	5,500.00
235-49810-381	ELECTRIC UTILITIES	3,200.00	3,000.00
235-49810-382	MUNICIPAL UTIL(PUBLIC AREA)	2,100.00	2,100.00
235-49810-383	GAS UTILITIES	1,500.00	1,500.00
235-49810-401	BUILDING REPAIR & MAINT	1,500.00	1,500.00
235-49810-403	IMPROVEMENTS OTHER THAN BLDG	600.00	600.00
235-49810-409	REPAIR & MAINT-FUEL SYSTEM	1,500.00	1,500.00
235-49810-425	PERMITS & FEES	500.00	500.00
235-49810-725	TRANSFER TO CAP IMPROVEMENT	0.00	0.00
235-49810-735	TRANSFER TO DEBT SERVICE	0.00	0.00
Total Department: 49810 - AIRPORT ADMINISTRATION:		64,635.00	56,695.00
Total Fund: 235 - AIRPORT FUND:		-6,335.00	17,605.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 240 - HRA FUND			
240-6-34108	HRA REIMBURSEMENT	107,370.00	107,370.00
Department: 46330 - HRA EXPENDITURES			
240-46330-101	FULL-TIME EMPLOYEES-REGULAR	80,000.00	80,000.00
240-46330-103	OVERTIME	0.00	0.00
240-46330-113	PER DIEMS	3,000.00	3,000.00
240-46330-121	PERA CONTRIBUTIONS	6,000.00	6,000.00
240-46330-122	FICA CONTRIBUTIONS	5,120.00	5,120.00
240-46330-125	MEDICARE CONTRIBUTIONS	1,000.00	1,000.00
240-46330-127	HEALTH SAVINGS CONTRIBUTION	1,000.00	1,000.00
240-46330-131	HEALTH INSURANCE	11,000.00	11,000.00
240-46330-132	OPEB EXPENSE	0.00	0.00
240-46330-133	LIFE INSURANCE	250.00	250.00
240-46330-142	UNEMPLOYMENT BENEFIT PAYABLE	0.00	0.00
240-46330-437	MISCELLANEOUS EXPENSE	0.00	0.00
	Total Department: 46330 - HRA EXPENDITURES:	107,370.00	107,370.00
	Total Fund: 240 - HRA FUND:	0.00	0.00

Budget Listing

For Fiscal: 2019 Period Ending: 01/31/2019

Account Number	Account Name	2019 2019	2018 2018
Fund: 250 - YOUTH OPPORTUNITIES FUND			
250-6-34100	HEALTHY COMM REIMBURSEMENT	23,733.00	23,733.00
250-9-39213	TRANSFER FROM CAPITAL IMPR	0.00	0.00
Department: 44150 - YOUTH OPPORTUNITIES			
250-44150-101	FULL-TIME EMPLOYEES-REGULAR	22,000.00	22,000.00
250-44150-121	PERA CONTRIBUTIONS	0.00	0.00
250-44150-122	FICA CONTRIBUTIONS	1,408.00	1,408.00
250-44150-125	MEDICARE CONTRIBUTIONS	275.00	275.00
250-44150-142	UNEMPLOYMENT BENEFIT PAYABLE	50.00	50.00
Total Department: 44150 - YOUTH OPPORTUNITIES:		23,733.00	23,733.00
Department: 44155 - LSH MENTORING			
250-44155-101	FULL-TIME EMPLOYEES-REGULAR	0.00	0.00
250-44155-122	FICA CONTRIBUTIONS	0.00	0.00
250-44155-125	MEDICARE CONTRIBUTIONS	0.00	0.00
Total Department: 44155 - LSH MENTORING:		0.00	0.00
Total Fund: 250 - YOUTH OPPORTUNITIES FUND:		0.00	0.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 301 - 2014 GROSS REVENUE RECREATIONAL FACILITIES BOND			
301-3-31010	CURRENT AD VALOREM TAXES	0.00	0.00
301-3-31015	MARKET VALUE TAX CREDIT	0.00	0.00
301-9-36210	INTEREST EARNINGS	0.00	0.00
301-9-39223	TRANSFER FROM RECREATION FUND	174,263.00	174,263.00
301-9-39300	BOND PROCEEDS	0.00	0.00
Department: 47000 - DEBT SERVICE			
301-47000-601	BOND PRINCIPAL	90,000.00	90,000.00
301-47000-611	BOND INTEREST	84,262.50	84,262.50
301-47000-620	FISCAL AGENT FEE	0.00	0.00
301-47000-736	RESIDUAL EQUITY TRANSFER	0.00	0.00
	Total Department: 47000 - DEBT SERVICE:	174,262.50	174,262.50
	Total Fund: 301 - 2014 GROSS REVENUE RECREATIONAL FACILITIES BO...	0.50	0.50

Account Number	Account Name	2019 2019	2018 2018
Fund: 309 - GO OBLIG LIBRARY BONDS 2002			
309-3-31010	CURRENT AD VALOREM TAXES	68,000.00	64,000.00
309-3-31015	MARKET VALUE TAX CREDIT	0.00	0.00
309-3-39320	PREMIUM ON BONDS	0.00	0.00
309-6-31010	CURRENT AD VALOREM TAXES	0.00	0.00
309-8-36210	INTEREST EARNINGS	0.00	0.00
309-9-39221	TRANSFER FROM EQUIP ACQ	0.00	0.00
309-9-39300	BOND PROCEEDS	0.00	0.00
Department: 47000 - DEBT SERVICE			
309-47000-601	BOND PRINCIPAL	60,000.00	55,000.00
309-47000-611	BOND INTEREST	4,900.00	6,000.00
309-47000-620	FISCAL AGENT FEE	0.00	0.00
309-47000-621	ISSUANCE EXPENSE	0.00	0.00
309-47000-725	TRANSFER TO CAP IMPROVEMENT	0.00	0.00
	Total Department: 47000 - DEBT SERVICE:	64,900.00	61,000.00
	Total Fund: 309 - GO OBLIG LIBRARY BONDS 2002:	3,100.00	3,000.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 310 - GO FIRE STATION BONDS/2002			
310-3-31010	CURRENT AD VALOREM TAXES	87,000.00	89,000.00
310-3-39320	PREMIUM ON BONDS	0.00	0.00
310-8-36210	INTEREST EARNINGS	0.00	0.00
310-8-36250	MISC REFUNDS & REIMBURSEMENTS	0.00	0.00
310-9-39205	TRANSFER FROM FIRE SERV FUND	0.00	0.00
310-9-39221	TRANSFER FROM EQUIP ACQ	0.00	0.00
310-9-39300	BOND PROCEEDS	0.00	0.00
Department: 47000 - DEBT SERVICE			
310-47000-304	LEGAL FEES	0.00	0.00
310-47000-601	BOND PRINCIPAL	70,000.00	70,000.00
310-47000-611	BOND INTEREST	21,200.00	22,600.00
310-47000-620	FISCAL AGENT FEE	0.00	0.00
310-47000-621	ISSUANCE EXPENSE	0.00	0.00
	Total Department: 47000 - DEBT SERVICE:	91,200.00	92,600.00
	Total Fund: 310 - GO FIRE STATION BONDS/2002:	-4,200.00	-3,600.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 312 - 312 EQUIP LEASE PURCH/\$355,000			
312-8-36210	INTEREST EARNINGS	0.00	0.00
312-9-39205	TRANSFER FROM FIRE SERV FUND	0.00	0.00
312-9-39300	BOND PROCEEDS	0.00	0.00
Department: 47000 - DEBT SERVICE			
312-47000-601	BOND PRINCIPAL	0.00	0.00
312-47000-611	BOND INTEREST	0.00	0.00
312-47000-621	ISSUANCE EXPENSE	0.00	0.00
312-47000-724	TRANSFER TO OTHER FUNDS	0.00	0.00
Total Department: 47000 - DEBT SERVICE:		0.00	0.00
Total Fund: 312 - 312 EQUIP LEASE PURCH/\$355,000:		0.00	0.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 314 - 2017A GO STREET RECON BOND			
314-3-31010	CURRENT AD VALOREM TAXES	15,000.00	13,000.00
314-3-36101	SPECIAL ASSESSMENTS	52,000.00	52,000.00
314-9-39208	TRANSFER FROM WATER FUND	17,000.00	17,000.00
314-9-39209	TRANSFER FROM SEWER FUND	16,000.00	16,000.00
314-9-39300	BOND PROCEEDS	0.00	0.00
Department: 47000 - DEBT SERVICE			
314-47000-601	BOND PRINCIPAL	20,000.00	20,000.00
314-47000-611	BOND INTEREST	51,803.00	78,254.69
314-47000-620	FISCAL AGENT FEE	0.00	0.00
314-47000-621	ISSUANCE EXPENSE	0.00	0.00
	Total Department: 47000 - DEBT SERVICE:	71,803.00	98,254.69
	Total Fund: 314 - 2017A GO STREET RECON BOND:	28,197.00	-254.69

Account Number	Account Name	2019 2019	2018 2018
Fund: 316 - JOHNSON CONTROL FACILITY IMP			
316-3-31010	CURRENT AD VALOREM TAXES	167,000.00	166,000.00
316-6-34110	REIMBURSEMENT FROM HOSPITAL	86,042.00	81,741.00
316-8-36210	INTEREST EARNINGS	5,000.00	5,000.00
316-8-36214	INTEREST EARNINGS-NOTE REC	0.00	0.00
316-8-36250	MISC REFUNDS & REIMBURSEMENT	0.00	0.00
316-9-39201	TRANSFER FROM GENERAL FUND	0.00	0.00
316-9-39202	TRANSFER FROM COMMUNITY CTR	0.00	0.00
316-9-39213	TRANSFER FROM CAPITAL IMPR	0.00	0.00
Department: 41000 - GEN GOV			
316-41000-458	LOAN DISBURSEMENT	0.00	0.00
Total Department: 41000 - GEN GOV:		0.00	0.00
Department: 47000 - DEBT SERVICE			
316-47000-601	BOND PRINCIPAL	233,555.00	223,936.86
316-47000-611	BOND INTEREST	23,165.00	32,783.34
316-47000-621	ISSUANCE EXPENSE	0.00	0.00
316-47000-725	TRANSFER TO CAP IMPROVEMENT	0.00	0.00
316-47000-733	TRANSFER TO GENERAL FUND	0.00	0.00
Total Department: 47000 - DEBT SERVICE:		256,720.00	256,720.20
Total Fund: 316 - JOHNSON CONTROL FACILITY IMP:		1,322.00	-3,979.20

Account Number	Account Name	2019 2019	2018 2018
Fund: 318 - GO TAX ABATEMENT REV/2008			
318-3-31010	CURRENT AD VALOREM TAXES	0.00	40,000.00
318-3-31016	TAX ABATEMENT REVENUE	0.00	0.00
318-3-31050	CURRENT AD VALOREM TAXES	0.00	0.00
318-5-33170	DUE FROM EDA	0.00	0.00
318-8-36210	INTEREST EARNINGS	0.00	0.00
318-8-36250	MISC REFUNDS & REIMBURSEMENT	0.00	0.00
318-9-39200	TRANSFER FROM FUND 477	0.00	3,145.00
318-9-39208	TRANSFER FROM ABATEMENT FUND	0.00	0.00
318-9-39300	BOND PROCEEDS	0.00	0.00
Department: 47000 - DEBT SERVICE			
318-47000-437	MISCELLANEOUS EXPENSE	0.00	0.00
318-47000-601	BOND PRINCIPAL	0.00	35,000.00
318-47000-611	BOND INTEREST	0.00	1,295.00
318-47000-724	TRANSFER TO OTHER FUNDS	0.00	0.00
Total Department: 47000 - DEBT SERVICE:		0.00	36,295.00
Total Fund: 318 - GO TAX ABATEMENT REV/2008:		0.00	6,850.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 319 - 2010 GO EQUIP CERT OF INDEBT			
319-3-31010	CURRENT AD VALOREM TAXES	0.00	0.00
319-9-39205	TRANSFER FROM FIRE SERV FUND	0.00	0.00
319-9-39300	BOND PROCEEDS	0.00	0.00
Department: 47000 - DEBT SERVICE			
319-47000-601	BOND PRINCIPAL	0.00	0.00
319-47000-611	BOND INTEREST	0.00	0.00
319-47000-621	ISSUANCE EXPENSE	0.00	0.00
319-47000-724	TRANSFER TO OTHER FUNDS	0.00	0.00
	Total Department: 47000 - DEBT SERVICE:	0.00	0.00
	Total Fund: 319 - 2010 GO EQUIP CERT OF INDEBT:	0.00	0.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 320 - 2010 GO POLICE CIP BONDS			
320-3-31010	CURRENT AD VALOREM TAXES	57,000.00	53,000.00
320-9-39201	TRANSFER FROM GENERAL FUND	0.00	0.00
320-9-39300	BOND PROCEEDS	0.00	0.00
Department: 47000 - DEBT SERVICE			
320-47000-601	BOND PRINCIPAL	45,000.00	40,000.00
320-47000-611	BOND INTEREST	9,365.00	10,685.00
320-47000-621	ISSUANCE EXPENSE	0.00	0.00
320-47000-630	DISCOUNT ON BONDS ISSUED	0.00	0.00
320-47000-725	TRANSFER TO CAP IMPROVEMENT	0.00	0.00
	Total Department: 47000 - DEBT SERVICE:	54,365.00	50,685.00
	Total Fund: 320 - 2010 GO POLICE CIP BONDS:	2,635.00	2,315.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 321 - 2010 MEDICAL FACILITY BOND			
321-6-34110	REIMBURSEMENT FROM HOSPITAL	428,685.00	428,685.00
321-6-36214	INTEREST EARNINGS-NOTE REC	0.00	0.00
321-8-36209	EXCESS CONSTRUCTION FUNDS	0.00	0.00
321-8-36210	INTEREST EARNINGS	0.00	0.00
321-8-36250	REFUNDS AND REIMBURSEMENTS	0.00	0.00
321-9-39300	BOND PROCEEDS	0.00	0.00
Department: 41000 - GEN GOV			
321-41000-458	LOAN DISBURSEMENT	0.00	0.00
	Total Department: 41000 - GEN GOV:	0.00	0.00
Department: 47000 - DEBT SERVICE			
321-47000-601	BOND PRINCIPAL	205,957.00	195,938.85
321-47000-611	BOND INTEREST	222,727.42	232,745.57
321-47000-621	ISSUANCE EXPENSE	0.00	0.00
	Total Department: 47000 - DEBT SERVICE:	428,684.42	428,684.42
	Total Fund: 321 - 2010 MEDICAL FACILITY BOND:	0.58	0.58

Budget Listing

For Fiscal: 2019 Period Ending: 01/31/2019

Account Number	Account Name	2019 2019	2018 2018
Fund: 322 - 2010 EDA LEASE REVENUE BOND			
322-6-34115	REIMBURSEMENT/MAYO HEALTH	0.00	0.00
322-9-39300	BOND PROCEEDS	0.00	0.00
Department: 47000 - DEBT SERVICE			
322-47000-737	TRANSFER TO EDA	0.00	0.00
	Total Department: 47000 - DEBT SERVICE:	0.00	0.00
	Total Fund: 322 - 2010 EDA LEASE REVENUE BOND:	0.00	0.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 323 - LS POWERHOUSE ABATEMENT			
323-3-31010	CURRENT AD VALOREM TAXES	0.00	0.00
323-3-31016	TAX ABATEMENT REVENUE	0.00	0.00
Department: 47000 - DEBT SERVICE			
323-47000-437	MISCELLANEOUS EXPENSE	0.00	0.00
323-47000-726	TRANSFER OUT	0.00	0.00
Total Department: 47000 - DEBT SERVICE:		0.00	0.00
Total Fund: 323 - LS POWERHOUSE ABATEMENT:		0.00	0.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 376 - 2010 EDA LEASE REVENUE BOND			
376-6-34110	REIMBURSEMENT FROM HOSPITAL	192,500.00	192,500.00
376-8-36214	INTEREST EARNINGS-NOTE REC	0.00	0.00
376-8-36250	MISC REFUNDS & REIMBURSEMENT	2,740.00	2,740.00
376-9-39300	BOND PROCEEDS	0.00	0.00
Department: 46500 - ECONOMIC DEVELOPMENT ASSIST			
376-46500-304	LEGAL FEES	0.00	0.00
376-46500-437	MISCELLANEOUS EXPENSE	0.00	0.00
376-46500-458	LOAN DISBURSEMENT	0.00	0.00
376-46500-725	TRANSFER TO CAP IMPROVEMENT	0.00	0.00
Total Department: 46500 - ECONOMIC DEVELOPMENT ASSIST:		0.00	0.00
Department: 47000 - DEBT SERVICE			
376-47000-601	BOND PRINCIPAL	76,487.00	72,271.58
376-47000-611	BOND INTEREST	116,013.00	120,228.42
Total Department: 47000 - DEBT SERVICE:		192,500.00	192,500.00
Total Fund: 376 - 2010 EDA LEASE REVENUE BOND:		2,740.00	2,740.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 380 - EDA GENERAL FUND			
380-3-31010	CURRENT AD VALOREM TAXES	43,100.00	42,900.00
380-3-31020	MARKET VALUE CREDIT/TIF	0.00	0.00
380-5-33430	GRANTS	833.00	833.33
380-8-34923	LAND RENTAL	16,000.00	25,000.00
380-8-36210	INTEREST EARNINGS	150.00	150.00
380-8-36250	MISC REFUNDS & REIMBURSEMENT	5,000.00	5,000.00
380-9-39203	TRANSFER FROM ELECTRIC FUND	0.00	0.00
380-9-39212	TRANSFER FROM TIF DISTRICTS	0.00	0.00
380-9-39218	TRANSFER FROM REVOLVING LOAN	37,000.00	37,000.00
Department: 46500 - ECONOMIC DEVELOPMENT ASSIST			
380-46500-100	ADMINISTRATION SALARIES	0.00	0.00
380-46500-101	FULL-TIME EMPLOYEES-REGULAR	77,930.00	71,870.00
380-46500-105	COMMISSIONER SALARY	0.00	0.00
380-46500-121	PERA CONTRIBUTIONS	5,840.00	5,390.00
380-46500-122	FICA CONTRIBUTIONS	4,830.00	4,460.00
380-46500-125	MEDICARE CONTRIBUTIONS	1,130.00	1,040.00
380-46500-127	HEALTH SAVINGS CONTRIBUTION	890.00	820.00
380-46500-131	HEALTH INSURANCE	4,250.00	4,250.00
380-46500-133	LIFE INSURANCE	400.00	400.00
380-46500-201	OFFICE SUPPLIES	550.00	550.00
380-46500-207	TRAINING & INSTRUCTIONAL EXP	2,500.00	2,500.00
380-46500-301	AUDIT EXPENSE	0.00	0.00
380-46500-304	LEGAL FEES	5,000.00	5,000.00
380-46500-306	CONTRACT-LESUEUR DEVELOPMENT	0.00	0.00
380-46500-314	CONSULTANTS	0.00	0.00
380-46500-321	TELEPHONE EXPENSE	0.00	0.00
380-46500-331	TRAVEL EXPENSE	1,500.00	1,500.00
380-46500-362	INSURANCE EXPENSE	0.00	0.00
380-46500-410	EQUIPMENT	0.00	0.00
380-46500-433	DUES & SUBSCRIPTIONS	2,100.00	2,100.00
380-46500-437	MISCELLANEOUS EXPENSE	10,000.00	11,003.33
380-46500-457	FACADE PROGRAM	12,500.00	0.00
380-46500-523	REAL ESTATE TAXES	11,000.00	0.00
380-46500-527	HWY 169 INTERSECTION LOAN	0.00	0.00
Total Department: 46500 - ECONOMIC DEVELOPMENT ASSIST:		140,420.00	110,883.33
Total Fund: 380 - EDA GENERAL FUND:		-38,337.00	0.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 381 - KNOLLVEIW EAST SUBDIVISION			
381-8-36200	PRINCIPAL PAYMENTS	0.00	0.00
381-8-36210	INTEREST EARNINGS	0.00	0.00
381-8-39103	LOT SALES	0.00	0.00
381-9-39214	TRANSFER FROM TIF DIST 16	21,000.00	21,000.00
Department: 46500 - ECONOMIC DEVELOPMENT ASSIST			
381-46500-303	ENGINEERING FEES	0.00	0.00
381-46500-304	LEGAL FEES	0.00	0.00
381-46500-437	MISCELLANEOUS EXPENSE	2,500.00	2,500.00
381-46500-446	PLANNING & ZONING EXPENSES	0.00	0.00
381-46500-458	LOAN DISBURSEMENT	0.00	0.00
381-46500-522	LAND DEVELOPMENT	0.00	0.00
381-46500-523	REAL ESTATE TAXES	0.00	0.00
381-46500-529	SPECIAL ASSESSMENTS	0.00	0.00
Total Department: 46500 - ECONOMIC DEVELOPMENT ASSIST:		2,500.00	2,500.00
Department: 47000 - DEBT SERVICE			
381-47000-601	BOND PRINCIPAL	0.00	0.00
381-47000-611	BOND INTEREST	0.00	0.00
Total Department: 47000 - DEBT SERVICE:		0.00	0.00
Total Fund: 381 - KNOLLVEIW EAST SUBDIVISION:		18,500.00	18,500.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 382 - HWY 169 INDUSTRIAL PARK			
382-6-33425	STATE GRANT	0.00	0.00
382-6-34923	LAND RENTAL	0.00	0.00
382-6-39310	LOAN PROCEEDS	0.00	0.00
382-8-36251	CONTRIBUTED CAPITAL	0.00	0.00
382-9-39300	BOND PROCEEDS	0.00	0.00
Department: 46500 - ECONOMIC DEVELOPMENT ASSIST			
382-46500-303	ENGINEERING FEES	0.00	0.00
382-46500-304	LEGAL FEES	0.00	0.00
382-46500-381	ELECTRIC UTILITIES	0.00	0.00
382-46500-437	MISCELLANEOUS EXPENSE	0.00	0.00
382-46500-522	LAND DEVELOPMENT	0.00	0.00
382-46500-523	REAL ESTATE TAXES	0.00	11,000.00
382-46500-525	PURCHASE OF BUSINESS	0.00	0.00
382-46500-526	LAND PURCHASE	0.00	0.00
Total Department: 46500 - ECONOMIC DEVELOPMENT ASSIST:		0.00	11,000.00
Department: 47000 - DEBT SERVICE			
382-47000-601	BOND PRINCIPAL	0.00	0.00
382-47000-611	BOND INTEREST	0.00	0.00
Total Department: 47000 - DEBT SERVICE:		0.00	0.00
Total Fund: 382 - HWY 169 INDUSTRIAL PARK:		0.00	-11,000.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 384 - TIF DISTRICT #10			
384-3-31050	CURRENT AD VALOREM TAXES	0.00	0.00
384-8-36250	REFUNDS & REIMBURSEMENTS	0.00	0.00
Department: 47000 - DEBT SERVICE			
384-47000-430	PAY-AS-YOU-GO REIMBURSE	0.00	0.00
384-47000-437	MISCELLANEOUS EXPENSE	0.00	0.00
384-47000-730	DECERTIFIED DISTRICT/EXCESS	0.00	0.00
384-47000-733	TRANSFER TO GENERAL FUND	0.00	0.00
	Total Department: 47000 - DEBT SERVICE:	0.00	0.00
	Total Fund: 384 - TIF DISTRICT #10:	0.00	0.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 393 - TIF DISTRICT #13			
393-3-31050	CURRENT AD VALOREM TAXES	39,000.00	39,000.00
393-8-36250	MISC REFUNDS & REIMBURSEMENT	0.00	0.00
Department: 47000 - DEBT SERVICE			
393-47000-304	LEGAL FEES	0.00	0.00
393-47000-430	PAY-AS-YOU-GO REIMBURSE	37,050.00	37,050.00
393-47000-437	MISCELLANEOUS EXPENSE	0.00	0.00
393-47000-733	TRANSFER TO GENERAL FUND	1,950.00	1,950.00
Total Department: 47000 - DEBT SERVICE:		39,000.00	39,000.00
Total Fund: 393 - TIF DISTRICT #13:		0.00	0.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 394 - TIF DISTRICT #14			
394-3-31050	CURRENT AD VALOREM TAXES	24,000.00	23,000.00
394-8-36250	MISC REFUNDS & REIMBURSEMENT	0.00	0.00
Department: 47000 - DEBT SERVICE			
394-47000-430	PAY-AS-YOU-GO REIMBURSE	22,800.00	21,850.00
394-47000-437	MISCELLANEOUS EXPENSE	0.00	0.00
394-47000-733	TRANSFER TO GENERAL FUND	1,200.00	1,150.00
	Total Department: 47000 - DEBT SERVICE:	24,000.00	23,000.00
	Total Fund: 394 - TIF DISTRICT #14:	0.00	0.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 396 - TIF DISTRICT #16			
396-3-31050	CURRENT AD VALOREM TAXES	22,000.00	22,000.00
396-8-36250	MISC REFUNDS & REIMBURSEMENT	0.00	0.00
Department: 46500 - ECONOMIC DEVELOPMENT ASSIST			
396-46500-304	LEGAL FEES	0.00	0.00
396-46500-437	MISCELLANEOUS EXPENSE	0.00	0.00
Total Department: 46500 - ECONOMIC DEVELOPMENT ASSIST:		0.00	0.00
Department: 47000 - DEBT SERVICE			
396-47000-733	TRANSFER TO GENERAL FUND	1,100.00	1,100.00
396-47000-752	TRANSFER TO KNOLLVIEW EAST	20,900.00	20,900.00
Total Department: 47000 - DEBT SERVICE:		22,000.00	22,000.00
Total Fund: 396 - TIF DISTRICT #16:		0.00	0.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 398 - TIF DISTRICT #18			
398-3-31050	CURRENT AD VALOREM TAXES	3,500.00	0.00
398-8-36250	MISC REFUNDS & REIMBURSEMENT	0.00	0.00
Department: 47000 - DEBT SERVICE			
398-47000-430	PAY-AS-YOU-GO REIMBURSE	3,325.00	0.00
398-47000-437	MISCELLANEOUS EXPENSE	0.00	0.00
398-47000-733	TRANSFER TO GENERAL FUND	175.00	0.00
Total Department: 47000 - DEBT SERVICE:		3,500.00	0.00
Total Fund: 398 - TIF DISTRICT #18:		0.00	0.00

Budget Listing

For Fiscal: 2019 Period Ending: 01/31/2019

Account Number	Account Name	2019 2019	2018 2018
Fund: 399 - TIF DISTRICT #19			
399-3-31050	CURRENT AD VALOREM TAXES	60,000.00	0.00
Department: 47000 - DEBT SERVICE			
399-47000-430	PAY-AS-YOU-GO REIMBURSE	57,000.00	0.00
399-47000-733	TRANSFER TO GENERAL FUND	3,000.00	0.00
	Total Department: 47000 - DEBT SERVICE:	60,000.00	0.00
	Total Fund: 399 - TIF DISTRICT #19:	0.00	0.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 410 - EQUIPMENT ACQUISITION			
410-5-33155	FEDERAL GRANTS	0.00	0.00
410-5-33160	OTHER FEDERAL GRANTS	0.00	0.00
410-5-33422	STATE GRANT - TRANSIT	0.00	0.00
410-5-33425	STATE GRANT	0.00	0.00
410-8-36232	CONTRIBUTIONS-PUBLIC SAFETY	0.00	0.00
410-8-36233	CONTRIBUTIONS-AMBULANCE	0.00	0.00
410-8-36235	CONTRIBUTIONS-RECREATION	0.00	0.00
410-8-36239	CONTRIBUTIONS-TRANSIT/AIRPOR	0.00	0.00
410-8-39204	TRANSFER FROM AMBULANCE FUND	0.00	0.00
410-9-36230	CONTRIBUTIONS & DONATIONS	0.00	0.00
410-9-39101	SALE OF FIXED ASSETS	0.00	0.00
410-9-39102	SALE OF POLICE RESERVE EQUIPMENT	0.00	0.00
410-9-39201	TRANSFER FROM GENERAL FUND	0.00	0.00
410-9-39202	TRANSFER FROM COMMUNITY CTR	0.00	0.00
410-9-39203	TRANSFER FROM ELECTRIC FUND	0.00	0.00
410-9-39205	TRANSFER FROM FIRE SERV FUND	0.00	0.00
410-9-39208	TRANSFER FROM WATER FUND	0.00	0.00
410-9-39209	TRANSFER FROM SEWER FUND	0.00	0.00
410-9-39211	TRANSFER FROM DEBT FUND	0.00	0.00
410-9-39300	BOND PROCEEDS	0.00	0.00
Department: 43121 - STREET DEPARTMENT			
410-43121-550	VEHICLES	0.00	0.00
410-43121-910	STREET DEPARTMENT EQUIPMENT	0.00	0.00
410-43121-929	SALT SHED REPAIR	0.00	0.00
Total Department: 43121 - STREET DEPARTMENT:		0.00	0.00
Department: 47000 - DEBT SERVICE			
410-47000-621	ISSUANCE EXPENSE	0.00	0.00
410-47000-735	TRANSFER TO DEBT SERVICE	0.00	0.00
Total Department: 47000 - DEBT SERVICE:		0.00	0.00
Department: 49260 - 49260 - MISSING DESCRIPTION			
410-49260-551	POLICE SQUAD	0.00	0.00
410-49260-900	ADMIN/OFFICE FURN & EQUIP	0.00	0.00
410-49260-901	COMPUTER EQUIPMENT	0.00	0.00
410-49260-905	COMMUNICATION EQUIPMENT	0.00	0.00
410-49260-910	STREET DEPARTMENT EQUIPMENT	0.00	0.00
410-49260-920	PLAYGROUND EQUIPMENT	0.00	0.00
410-49260-925	EMERGENCY OPERATION CONSTR	0.00	0.00
410-49260-927	POLICE DEPT EQUIPMENT	0.00	0.00
410-49260-928	PARK EQUIPMENT	0.00	0.00
Total Department: 49260 - 49260 - MISSING DESCRIPTION:		0.00	0.00
Department: 49261 - AMBULANCE			
410-49261-550	AMBULANCE VEHICLES	0.00	0.00
410-49261-580	AMBULANCE EQUIPMENT	0.00	0.00
Total Department: 49261 - AMBULANCE:		0.00	0.00
Department: 49262 - FIRE DEPT EQUIP ACQ			
410-49262-550	FIRE VEHICLES	0.00	0.00
410-49262-580	FIRE EQUIPMENT	0.00	0.00
Total Department: 49262 - FIRE DEPT EQUIP ACQ:		0.00	0.00
Department: 49263 - COMM CENTER EQUIP ACQ			
410-49263-580	RECREATION EQUIPMENT	0.00	0.00
410-49263-725	TRANSFER TO CAP IMPROVEMENT	0.00	0.00
410-49263-917	EXERCISE EQUIPMENT	0.00	0.00
410-49263-918	COMM CTR RINK EQUIP	0.00	0.00
Total Department: 49263 - COMM CENTER EQUIP ACQ:		0.00	0.00

Account Number	Account Name	2019 2019	2018 2018
Department: 49264 - TRANSIT EQUIPMENT ACQ			
410-49264-550	TRANSIT VEHICLES	0.00	0.00
410-49264-580	TRANSIT EQUIPMENT	0.00	0.00
Total Department: 49264 - TRANSIT EQUIPMENT ACQ:		0.00	0.00
Department: 49265 - AIRPORT EQUIPMENT ACQ			
410-49265-580	AIRPORT EQUIPMENT	0.00	0.00
410-49265-749	TRANSFER TO DEBT SERVICE	0.00	0.00
Total Department: 49265 - AIRPORT EQUIPMENT ACQ:		0.00	0.00
Total Fund: 410 - EQUIPMENT ACQUISITION:		0.00	0.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 415 - SIDEWALK RECONSTRUCTION FUND			
415-3-31010	CURRENT AD VALOREM TAXES	0.00	0.00
415-6-36101	SPECIAL ASSESSMENTS	0.00	0.00
415-8-36250	MISC REFUNDS & REIMBURSEMENT	0.00	0.00
Department: 43121 - STREET DEPARTMENT			
415-43121-303	ENGINEERING FEES	0.00	0.00
415-43121-437	MISCELLANEOUS EXPENSE	0.00	0.00
415-43121-521	CONSTRUCTION	0.00	0.00
415-43121-724	TRANSFER TO OTHER FUNDS	0.00	0.00
Total Department: 43121 - STREET DEPARTMENT:		0.00	0.00
Total Fund: 415 - SIDEWALK RECONSTRUCTION FUND:		0.00	0.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 416 - PAVEMENT MANAGEMENT			
416-3-31010	CURRENT AD VALOREM TAXES	0.00	0.00
416-8-36210	INTEREST EARNINGS	0.00	0.00
416-9-39211	TRANSFER FROM DEBT SERVICE	0.00	0.00
416-9-39320	PREMIUM ON BONDS	0.00	0.00
Department: 43121 - STREET DEPARTMENT			
416-43121-303	ENGINEERING FEES	0.00	0.00
416-43121-521	CONSTRUCTION	0.00	0.00
416-43121-724	TRANSFER TO OTHER FUNDS	0.00	0.00
	Total Department: 43121 - STREET DEPARTMENT:	0.00	0.00
	Total Fund: 416 - PAVEMENT MANAGEMENT:	0.00	0.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 420 - CAPITAL IMPROVEMENT FUND			
420-3-31010	CURRENT AD VALOREM TAXES	743,000.00	400,000.00
420-5-33155	FEDERAL GRANTS	517,048.00	380,000.00
420-5-33424	GRANT-SO MN INITIATIVE FOUN	0.00	0.00
420-5-33425	STATE GRANT	0.00	0.00
420-8-36223	CHURCHILL LEASE	0.00	0.00
420-8-36238	DONATIONS TO TRAIL FUND	0.00	0.00
420-8-36250	MISC REFUNDS & REIMBURSEMENT	0.00	0.00
420-8-39102	INSURANCE COMPENSATION	0.00	0.00
420-9-36229	PARK DEDICATION FEES	0.00	0.00
420-9-36230	CONTRIBUTIONS & DONATIONS	155,000.00	0.00
420-9-39101	SALE OF FIXED ASSETS	0.00	0.00
420-9-39200	TRANSFER FROM OTHER FUNDS	0.00	0.00
420-9-39201	TRANSFER FROM GENERAL FUND	0.00	0.00
420-9-39202	TRANSFER FROM COMMUNITY CTR	0.00	20,000.00
420-9-39206	TRANSFER FROM AIRPORT FUND	0.00	0.00
420-9-39221	TRANSFER FROM EQUIP ACQ	0.00	0.00
Department: 49250 - GENERAL CAPITAL IMPROVEMENTS			
420-49250-303	ENGINEERING FEES	0.00	0.00
420-49250-403	IMPROVEMENTS OTHER THAN BLDG	0.00	0.00
420-49250-491	EMERGENCY MANAGEMENT/EOC	0.00	0.00
420-49250-500	ADMINISTRATION CAPITAL OUTLAY	299,000.00	0.00
420-49250-510	AIRPORT	10,000.00	0.00
420-49250-520	EMERGENCY OPERATIONS	0.00	0.00
420-49250-530	FIRE DEPARTMENT	0.00	0.00
420-49250-540	LIBRARY	0.00	0.00
420-49250-550	PARKS	0.00	0.00
420-49250-560	POLICE	47,500.00	0.00
420-49250-570	RECREATION	160,875.00	0.00
420-49250-580	STREETS	1,278,947.00	0.00
420-49250-590	FIRE DEPARTMENT	118,500.00	0.00
420-49250-749	TRANSFER TO DEBT SERVICE	0.00	0.00
Total Department: 49250 - GENERAL CAPITAL IMPROVEMENTS:		1,914,822.00	0.00
Total Fund: 420 - CAPITAL IMPROVEMENT FUND:		-499,774.00	800,000.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 435 - COMM CTR ROOF PROJECT - 2011			
435-9-39300	BOND PROCEEDS	0.00	0.00
Department: 45121 - COMM CTR ROOF EXPENDITURES			
435-45121-303	ENGINEERING FEES	0.00	0.00
435-45121-402	STRUCTURES REPAIR & MAINT	0.00	0.00
435-45121-437	MISCELLANEOUS EXPENSE	0.00	0.00
435-45121-521	CONSTRUCTION	0.00	0.00
Total Department: 45121 - COMM CTR ROOF EXPENDITURES:		0.00	0.00
Department: 47000 - DEBT SERVICE			
435-47000-621	ISSUANCE EXPENSE	0.00	0.00
Total Department: 47000 - DEBT SERVICE:		0.00	0.00
Total Fund: 435 - COMM CTR ROOF PROJECT - 2011:		0.00	0.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 477 - NO HWY 169 FRONTAGE ROAD			
477-3-31010	CURRENT AD VALOREM TAXES	0.00	0.00
477-3-31016	TAX ABATEMENT REVENUE	0.00	70,000.00
477-8-34112	REIMBURSEMENT FROM EDA	0.00	0.00
477-8-36250	MISC REFUNDS & REIMBURSEMENT	0.00	0.00
477-9-39211	TRANSFER FROM DEBT FUND	0.00	0.00
Department: 43121 - STREET DEPARTMENT			
477-43121-303	ENGINEERING FEES	0.00	0.00
477-43121-437	MISCELLANEOUS EXPENSE	0.00	0.00
477-43121-521	CONSTRUCTION	0.00	0.00
	Total Department: 43121 - STREET DEPARTMENT:	0.00	0.00
Department: 47000 - DEBT SERVICE			
477-47000-725	TRANSFER TO FUND 318	0.00	3,145.00
477-47000-735	TRANSFER TO DEBT SERVICE	0.00	0.00
	Total Department: 47000 - DEBT SERVICE:	0.00	3,145.00
	Total Fund: 477 - NO HWY 169 FRONTAGE ROAD:	0.00	66,855.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 478 - LESUEUR HILL IMPROVE FUND			
478-8-36210	INTEREST EARNINGS	0.00	0.00
478-8-36250	MISC REFUNDS & REIMBURSEMENT	0.00	0.00
478-9-39300	BOND PROCEEDS	0.00	0.00
Department: 43126 - CAMBRIA AVENUE			
478-43126-303	ENGINEERING FEES	0.00	0.00
478-43126-437	MISCELLANEOUS EXPENSE	0.00	0.00
478-43126-521	CONSTRUCTION	0.00	0.00
478-43126-720	TRANSFER OUT	0.00	0.00
Total Department: 43126 - CAMBRIA AVENUE:		0.00	0.00
Department: 47000 - DEBT SERVICE			
478-47000-621	ISSUANCE EXPENSE	0.00	0.00
478-47000-630	DISCOUNT ON BONDS ISSUED	0.00	0.00
478-47000-733	TRANSFER TO GENERAL FUND	0.00	0.00
Total Department: 47000 - DEBT SERVICE:		0.00	0.00
Total Fund: 478 - LESUEUR HILL IMPROVE FUND:		0.00	0.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 479 - 2008 NO 2ND STREET RECONST			
479-8-36250	MISC REFUNDS & REIMBURSEMENT	0.00	0.00
479-9-39300	BOND PROCEEDS	0.00	0.00
Department: 43121 - STREET DEPARTMENT			
479-43121-303	ENGINEERING FEES	0.00	0.00
479-43121-437	MISCELLANEOUS EXPENSE	0.00	0.00
479-43121-521	CONSTRUCTION	0.00	0.00
479-43121-735	TRANSFER TO DEBT SERVICE	0.00	0.00
	Total Department: 43121 - STREET DEPARTMENT:	0.00	0.00
Department: 47000 - DEBT SERVICE			
479-47000-621	ISSUANCE EXPENSE	0.00	0.00
	Total Department: 47000 - DEBT SERVICE:	0.00	0.00
	Total Fund: 479 - 2008 NO 2ND STREET RECONST:	0.00	0.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 501 - SPECIAL ASSESS/IMP FUND			
501-3-36101	SPECIAL ASSESSMENTS	0.00	0.00
501-8-36200	PRINCIPAL PAYMENTS	0.00	0.00
501-8-36210	INTEREST EARNINGS	0.00	0.00
501-8-36214	INTEREST EARNINGS-NOTE REC	0.00	0.00
501-8-36230	CONTRIBUTIONS & DONATIONS	0.00	0.00
501-8-37170	MISCELLANEOUS	0.00	0.00
501-9-39203	TRANSFER FROM ELECTRIC FUND	0.00	0.00
501-9-39216	RESIDUAL EQUITY TRANSFER	0.00	0.00
Department: 49200 - UNALLOCATED EXPENDITURES			
501-49200-470	PEDESTRIAN MALL IMPROVEMENTS	0.00	0.00
501-49200-471	PARTY WALL RESTORATION	0.00	0.00
501-49200-480	LESUEUR MEADOWS IMPROVEMENTS	0.00	0.00
501-49200-485	CAMBRIA AVENUE IMPROVEMENTS	0.00	0.00
501-49200-751	TRANSFER TO CAMBRIA PROJECT	0.00	0.00
Total Department: 49200 - UNALLOCATED EXPENDITURES:		0.00	0.00
Total Fund: 501 - SPECIAL ASSESS/IMP FUND:		0.00	0.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 502 - GO IMPROVEMENT BOND OF 2001			
502-3-31010	CURRENT AD VALOREM TAXES	0.00	0.00
502-3-36101	SPECIAL ASSESSMENTS	0.00	0.00
502-3-39320	PREMIUM ON BONDS	0.00	0.00
502-9-39216	RESIDUAL EQUITY TRANSFER	0.00	0.00
502-9-39221	TRANSFER FROM EQUIP ACQ	0.00	0.00
502-9-39300	BOND PROCEEDS	0.00	0.00
Department: 47000 - DEBT SERVICE			
502-47000-601	BOND PRINCIPAL	0.00	0.00
502-47000-611	BOND INTEREST	0.00	0.00
502-47000-620	FISCAL AGENT FEE	0.00	0.00
502-47000-621	ISSUANCE EXPENSE	0.00	0.00
502-47000-735	TRANSFER TO DEBT SERVICE	0.00	0.00
	Total Department: 47000 - DEBT SERVICE:	0.00	0.00
	Total Fund: 502 - GO IMPROVEMENT BOND OF 2001:	0.00	0.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 505 - GO IMP BONDS/2002-SECOND ST			
505-3-31010	CURRENT AD VALOREM TAXES	0.00	0.00
505-3-31015	MARKET VALUE TAX CREDIT	0.00	0.00
505-3-36101	SPECIAL ASSESSMENTS	0.00	0.00
505-9-39203	TRANSFER FROM ELECTRIC FUND	0.00	0.00
505-9-39208	TRANSFER FROM WATER FUND	0.00	0.00
505-9-39209	TRANSFER FROM SEWER FUND	0.00	0.00
505-9-39215	OPERATING TRANSFER IN	0.00	0.00
505-9-39300	BOND PROCEEDS	0.00	0.00
Department: 47000 - DEBT SERVICE			
505-47000-601	BOND PRINCIPAL	0.00	0.00
505-47000-611	BOND INTEREST	0.00	0.00
505-47000-621	ISSUANCE EXPENSE	0.00	0.00
505-47000-725	TRANSFER TO CAP IMPROVEMENT	0.00	0.00
	Total Department: 47000 - DEBT SERVICE:	0.00	0.00
	Total Fund: 505 - GO IMP BONDS/2002-SECOND ST:	0.00	0.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 507 - 2011B G.O. REFUNDING BONDS			
507-3-31010	CURRENT AD VALOREM TAXES	59,000.00	54,000.00
507-3-36101	SPECIAL ASSESSMENTS	155,000.00	155,000.00
507-8-36210	INTEREST EARNINGS	0.00	5,000.00
507-8-36250	MISC REFUNDS & REIMBURSEMENT	0.00	0.00
507-9-39200	TRANSFER FROM OTHER FUNDS	0.00	0.00
507-9-39208	TRANSFER FROM WATER FUND	40,000.00	40,000.00
507-9-39209	TRANSFER FROM SEWER FUND	40,000.00	40,000.00
507-9-39213	TRANSFER FROM CAPITAL IMPR	0.00	0.00
507-9-39300	BOND PROCEEDS	0.00	0.00
Department: 47000 - DEBT SERVICE			
507-47000-601	BOND PRINCIPAL	305,000.00	295,000.00
507-47000-611	BOND INTEREST	19,300.00	25,790.00
507-47000-620	FISCAL AGENT FEE	0.00	0.00
507-47000-621	ISSUANCE EXPENSE	0.00	0.00
507-47000-630	DISCOUNT ON BONDS ISSUED	0.00	0.00
507-47000-744	TRANSFER TO 2005 STREET IMP	0.00	0.00
	Total Department: 47000 - DEBT SERVICE:	324,300.00	320,790.00
	Total Fund: 507 - 2011B G.O. REFUNDING BONDS:	-30,300.00	-26,790.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 508 - GO IMPROVEMENT BOND OF 2006C			
508-3-31010	CURRENT AD VALOREM TAXES	66,000.00	74,000.00
508-3-36101	SPECIAL ASSESSMENTS	40,000.00	40,000.00
508-3-39320	PREMIUM OF BONDS	0.00	0.00
508-8-36210	INTEREST EARNINGS	0.00	5,000.00
508-9-39208	TRANSFER FROM WATER FUND	30,450.00	30,450.00
508-9-39209	TRANSFER FROM SEWER FUND	56,550.00	56,550.00
508-9-39300	BOND PROCEEDS	0.00	0.00
Department: 47000 - DEBT SERVICE			
508-47000-434	REFUNDS & REIMBURSEMENTS	0.00	0.00
508-47000-601	BOND PRINCIPAL	195,000.00	195,000.00
508-47000-611	BOND INTEREST	13,345.00	17,245.00
508-47000-620	FISCAL AGENT FEE	0.00	0.00
508-47000-621	ISSUANCE EXPENSE	0.00	0.00
508-47000-630	DISCOUNT ON BONDS ISSUED	0.00	0.00
508-47000-747	TRANSFER TO 2006 STREET IMP	0.00	0.00
	Total Department: 47000 - DEBT SERVICE:	208,345.00	212,245.00
	Total Fund: 508 - GO IMPROVEMENT BOND OF 2006C:	-15,345.00	-6,245.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 510 - GO N 2ND ST RECONST OF 2011			
510-3-31010	CURRENT AD VALOREM TAXES	77,000.00	78,000.00
510-8-36200	PRINCIPAL PAYMENTS	0.00	0.00
510-8-36210	INTEREST EARNINGS	0.00	0.00
510-9-39200	TRANSFER FROM OTHER FUNDS	0.00	0.00
510-9-39300	BOND PROCEEDS	0.00	0.00
Department: 47000 - DEBT SERVICE			
510-47000-601	BOND PRINCIPAL	60,000.00	60,000.00
510-47000-611	BOND INTEREST	14,045.00	15,095.00
510-47000-620	FISCAL AGENT FEE	0.00	0.00
510-47000-621	ISSUANCE EXPENSE	0.00	0.00
510-47000-630	DISCOUNT ON BONDS ISSUED	0.00	0.00
510-47000-725	TRANSFER TO CAP IMPROVEMENT	0.00	0.00
	Total Department: 47000 - DEBT SERVICE:	74,045.00	75,095.00
	Total Fund: 510 - GO N 2ND ST RECONST OF 2011:	2,955.00	2,905.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 601 - WATER UTILITY FUND			
601-3-31055	DECERTIFIED TIF DISTRICTS	0.00	0.00
601-3-36101	SPECIAL ASSESSMENTS	5,000.00	5,000.00
601-3-39320	PREMIUM ON BONDS	0.00	0.00
601-4-32210	WATER PERMITS	0.00	0.00
601-5-33425	STATE GRANT	0.00	0.00
601-5-33427	OTHER STATE AIDS	0.00	0.00
601-6-37110	RESIDENTIAL WATER SALES	550,000.00	386,900.00
601-6-37120	COMMERCIAL WATER SALES	1,100,000.00	742,000.00
601-6-37150	WATER ACCESS CHARGE	18,000.00	6,000.00
601-6-37175	UNDISTRIBUTED	0.00	0.00
601-6-37460	PENALTY CHARGES	3,000.00	3,000.00
601-8-36210	INTEREST EARNINGS	0.00	0.00
601-8-36222	RENT	6,000.00	6,000.00
601-8-37170	MISCELLANEOUS	5,000.00	5,000.00
601-9-39200	TRANSFER FROM OTHER FUNDS	0.00	0.00
601-9-39300	BOND PROCEEDS	0.00	0.00
Department: 47000 - DEBT SERVICE			
601-47000-651	TRANS OF DEBT FROM COMPONENT	0.00	0.00
Total Department: 47000 - DEBT SERVICE:		0.00	0.00
Department: 49400 - SOURCE OF SUPPLY			
601-49400-402	STRUCTURES REPAIR & MAINT	3,000.00	1,500.00
601-49400-404	MACHINERY & EQUIPMENT REPAIR	27,500.00	25,000.00
601-49400-406	WELL INSPECTION	0.00	0.00
Total Department: 49400 - SOURCE OF SUPPLY:		30,500.00	26,500.00
Department: 49410 - POWER AND PUMPING			
601-49410-132	OPEB EXPENSE	0.00	0.00
601-49410-221	EQUIPMENT PARTS	6,000.00	0.00
601-49410-381	ELECTRIC UTILITIES	110,000.00	100,000.00
601-49410-387	NATURAL GAS-TREATMENT PLANT	2,000.00	3,500.00
601-49410-388	NATURAL GAS-GENERATOR	2,000.00	3,000.00
Total Department: 49410 - POWER AND PUMPING:		120,000.00	106,500.00
Department: 49420 - PURIFICATION			
601-49420-132	OPEB EXPENSE	0.00	0.00
601-49420-216	CHEMICALS & CHEMICAL PRODUCT	6,000.00	10,000.00
601-49420-312	LABORATORY TESTING FEES	1,000.00	1,500.00
Total Department: 49420 - PURIFICATION:		7,000.00	11,500.00
Department: 49430 - DISTRIBUTION			
601-49430-244	MAINTENANCE OF WATER MAINS	5,000.00	0.00
601-49430-245	MAINTENANCE OF FIRE HYDRANTS	1,000.00	0.00
601-49430-247	WATER PLANT VAR SPEED DR/INS	2,000.00	0.00
601-49430-303	ENGINEERING FEES	0.00	0.00
601-49430-383	GAS UTILITIES	0.00	0.00
Total Department: 49430 - DISTRIBUTION:		8,000.00	0.00
Department: 49435 - WATER METERING			
601-49435-101	FULL-TIME EMPLOYEES-REGULAR	15,180.00	12,310.00
601-49435-121	PERA CONTRIBUTIONS	1,140.00	920.00
601-49435-122	FICA CONTRIBUTIONS	940.00	760.00
601-49435-125	MEDICARE CONTRIBUTIONS	220.00	180.00
601-49435-127	HEALTH SAVINGS CONTRIBUTION	300.00	250.00
601-49435-131	HEALTH INSURANCE	3,530.00	3,530.00
601-49435-132	OPEB EXPENSE	0.00	0.00
601-49435-133	LIFE INSURANCE	60.00	60.00
601-49435-246	MAINTENANCE OF WATER METERS	2,000.00	800.00
Total Department: 49435 - WATER METERING:		23,370.00	18,810.00

Account Number	Account Name	2019 2019	2018 2018
Department: 49440 - ADMINISTRATION & GENERAL			
601-49440-101	FULL-TIME EMPLOYEES-REGULAR	145,730.00	101,010.00
601-49440-102	WAGES PT	8,450.00	1,500.00
601-49440-103	OVERTIME - UNION WAGES	7,000.00	7,000.00
601-49440-107	FULLTIME WAGES - UNION	166,680.00	36,220.00
601-49440-108	MAINTENANCE SALARIES	3,830.00	3,860.00
601-49440-118	INSURANCE WAIVER PAYMENT	500.00	500.00
601-49440-121	PERA CONTRIBUTIONS	23,720.00	10,580.00
601-49440-122	FICA CONTRIBUTIONS	20,130.00	8,750.00
601-49440-125	MEDICARE CONTRIBUTIONS	4,270.00	2,050.00
601-49440-127	HEALTH SAVINGS CONTRIBUTION	3,450.00	1,460.00
601-49440-131	HEALTH INSURANCE	56,250.00	19,510.00
601-49440-133	LIFE INSURANCE	1,460.00	690.00
601-49440-201	OFFICE SUPPLIES	9,000.00	5,000.00
601-49440-207	TRAINING & INSTRUCTIONAL EXP	3,000.00	3,000.00
601-49440-210	SAFETY EQUIPMENT	1,500.00	500.00
601-49440-212	MOTOR FUELS	4,000.00	4,000.00
601-49440-217	UNIFORMS	5,000.00	4,000.00
601-49440-220	VEHICLE PARTS & REPAIRS	4,000.00	1,500.00
601-49440-221	EQUIPMENT PARTS	500.00	1,000.00
601-49440-240	SMALL TOOLS AND EQUIPMENT	1,500.00	2,000.00
601-49440-301	AUDIT EXPENSE	5,000.00	3,500.00
601-49440-304	LEGAL FEES	3,000.00	2,000.00
601-49440-309	DATA PROCESSING EXPENSES	11,000.00	8,000.00
601-49440-314	CONSULTANTS	15,000.00	15,000.00
601-49440-321	TELEPHONE EXPENSE	9,000.00	11,000.00
601-49440-322	POSTAGE EXPENSE	1,000.00	1,000.00
601-49440-331	TRAVEL EXPENSE	1,500.00	1,000.00
601-49440-352	GENERAL NOTICE & PUBLIC INFO	0.00	0.00
601-49440-355	COMMUNITY OUTREACH	0.00	0.00
601-49440-362	INSURANCE EXPENSE	16,000.00	15,000.00
601-49440-393	STATE CONNECTION FEE	13,000.00	8,000.00
601-49440-401	BUILDING REPAIR & MAINT	6,000.00	2,000.00
601-49440-420	DEPRECIATION EXPENSE	210,000.00	210,000.00
601-49440-425	PERMITS & FEES	5,000.00	8,000.00
601-49440-432	WRITE OFF EXPENSE	0.00	0.00
601-49440-433	DUES & SUBSCRIPTIONS	1,000.00	1,000.00
601-49440-434	REFUNDS & REIMBURSEMENTS	0.00	0.00
601-49440-436	LOCATES	500.00	500.00
601-49440-437	MISCELLANEOUS EXPENSE	7,000.00	5,000.00
601-49440-450	CUSTOMER APPRECIATION EXP	0.00	0.00
601-49440-453	COMP PLAN/ZONING ORD PROJECT	0.00	0.00
601-49440-456	TO LS COUNTY/TRAIL PROJECT	0.00	0.00
601-49440-491	EMERGENCY MANAGEMENT/EOC	0.00	0.00
601-49440-492	SAFETY & WELLNESS PROGRAM	3,800.00	1,200.00
601-49440-500	CAPITAL OUTLAY	421,600.00	285,000.00
601-49440-601	BOND PRINCIPAL	95,000.00	95,000.00
601-49440-611	BOND INTEREST	9,690.00	14,192.75
601-49440-615	Pension Expense	0.00	0.00
601-49440-620	FISCAL AGENT FEE	500.00	500.00
601-49440-621	ISSUANCE EXPENSE	1,000.00	1,000.00
601-49440-623	PAYMENT TO ESCROW AGENT	0.00	0.00
601-49440-630	DISCOUNT ON BONDS ISSUED	0.00	0.00
601-49440-720	TRANSFER OUT	0.00	0.00
601-49440-733	TRANSFER TO GENERAL FUND	0.00	0.00
601-49440-735	TRANSFER TO DEBT SERVICE	0.00	0.00
601-49440-737	TRANSFER TO EDA	0.00	0.00
601-49440-740	TRANSFER TO 2002 IMP DEBT	0.00	0.00

Budget Listing

For Fiscal: 2019 Period Ending: 01/31/2019

Account Number	Account Name	2019	2018
		2019	2018
601-49440-744	TRANSFER TO 2005 STREET IMP	40,000.00	40,000.00
601-49440-745	TRANSFER TO 2003 GO IMP BOND	17,000.00	17,000.00
601-49440-747	TRANSFER TO 2006 STREET IMP	30,450.00	30,450.00
601-49440-748	TRANS TO SEWER	0.00	0.00
Total Department: 49440 - ADMINISTRATION & GENERAL:		1,393,010.00	989,472.75
Department: 49460 - SANITARY SEWER CLEANING			
601-49460-321	TELEPHONE EXPENSE	0.00	0.00
Total Department: 49460 - SANITARY SEWER CLEANING:		0.00	0.00
Total Fund: 601 - WATER UTILITY FUND:		105,120.00	1,117.25

Account Number	Account Name	2019 2019	2018 2018
Fund: 602 - SEWER UTILITY FUND			
602-3-39320	PREMIUM OF BONDS	0.00	0.00
602-4-32210	SEWER PERMITS	0.00	0.00
602-5-33155	FEDERAL GRANTS	0.00	0.00
602-5-33427	OTHER STATE AIDS	0.00	0.00
602-5-33434	TMDL GRANT	0.00	0.00
602-5-33435	PFA LOAN PROCEEDS	0.00	0.00
602-5-33455	STATE GRANTS-FEMA	0.00	0.00
602-6-37175	UNDISTRIBUTED	0.00	0.00
602-6-37210	RESIDENTIAL SEWER CHARGES	1,130,632.62	1,142,879.92
602-6-37220	COMMERCIAL SEWER CHARGES	2,638,142.78	925,880.37
602-6-37230	COMMERCIAL LOADING CHARGES	0.00	25,000.00
602-6-37250	SEWER ACCESS CHARGE	18,000.00	6,000.00
602-6-37460	PENALTY CHARGES	15,000.00	15,000.00
602-8-34200	INVESTMENT IN JV	0.00	0.00
602-8-36101	SPECIAL ASSESSMENTS	5,000.00	5,000.00
602-8-36210	INTEREST EARNINGS	1,000.00	1,000.00
602-8-36222	RENT	4,000.00	4,000.00
602-8-36250	MISC REFUNDS & REIMBURSEMENT	0.00	0.00
602-8-36251	MRVPUC INDIRECT LABOR REIMB	5,700.00	5,700.00
602-8-37170	MISCELLANEOUS	70,000.00	70,000.00
602-8-37310	LESUEUR CHEESE REIMBURSEMENT	167,259.86	167,332.52
602-9-39101	SALE OF ASSETS	0.00	0.00
602-9-39200	TRANSFER FROM OTHER FUNDS	0.00	0.00
602-9-39202	TRANS FROM WATER	0.00	0.00
602-9-39300	BOND PROCEEDS	0.00	0.00
Department: 49460 - SANITARY SEWER CLEANING			
602-49460-132	OPEB EXPENSE	0.00	0.00
602-49460-241	MAINTENANCE OF FORCE MAINS	0.00	0.00
602-49460-243	MAINTENANCE OF GRAVITY MAINS	0.00	0.00
Total Department: 49460 - SANITARY SEWER CLEANING:		0.00	0.00
Department: 49470 - SEWER LIFT STATIONS			
602-49470-241	MAINTENANCE OF FORCE MAINS	5,000.00	0.00
602-49470-242	MAINTENANCE OF LIFT STATIONS	0.00	0.00
602-49470-243	MAINTENANCE OF GRAVITY MAINS	3,000.00	0.00
602-49470-321	TELEPHONE EXPENSE	0.00	0.00
602-49470-381	ELECTRIC UTILITIES	229,650.00	7,500.00
602-49470-383	GAS UTILITIES	115,500.00	0.00
602-49470-402	STRUCTURES REPAIR & MAINT	10,000.00	0.00
Total Department: 49470 - SEWER LIFT STATIONS:		363,150.00	7,500.00
Department: 49480 - SEWER TREATMENT PLANTS			
602-49480-228	MAINTENANCE & REPAIR	49,050.00	2,500.00
Total Department: 49480 - SEWER TREATMENT PLANTS:		49,050.00	2,500.00
Department: 49485 - SEWER METERING			
602-49485-101	FULL-TIME EMPLOYEES-REGULAR	15,180.00	12,310.00
602-49485-121	PERA CONTRIBUTIONS	1,140.00	920.00
602-49485-122	FICA CONTRIBUTIONS	940.00	760.00
602-49485-125	MEDICARE CONTRIBUTIONS	220.00	180.00
602-49485-127	HEALTH SAVINGS CONTRIBUTION	300.00	250.00
602-49485-131	HEALTH INSURANCE	3,530.00	3,530.00
602-49485-132	OPEB EXPENSE	0.00	0.00
602-49485-133	LIFE INSURANCE	60.00	60.00
602-49485-246	MAINTENANCE OF WATER METERS	18,880.00	500.00
602-49485-321	TELEPHONE EXPENSE	0.00	0.00
Total Department: 49485 - SEWER METERING:		40,250.00	18,510.00

Account Number	Account Name	2019 2019	2018 2018
Department: 49490 - ADMINISTRATION & GENERAL			
602-49490-101	FULL-TIME EMPLOYEES-REGULAR	133,680.00	84,320.00
602-49490-102	WAGES PT	8,450.00	0.00
602-49490-103	OVERTIME - UNION WAGES	1,000.00	1,000.00
602-49490-107	FULL-TIME WAGES - UNION	166,680.00	98,330.00
602-49490-108	MAINTENANCE SALARIES	3,830.00	2,570.00
602-49490-118	INSURANCE WAIVER PAYMENT	500.00	500.00
602-49490-121	PERA CONTRIBUTIONS	22,810.00	13,890.00
602-49490-122	FICA CONTRIBUTIONS	19,380.00	11,480.00
602-49490-125	MEDICARE CONTRIBUTIONS	4,090.00	1,900.00
602-49490-127	HEALTH SAVINGS CONTRIBUTION	3,110.00	1,760.00
602-49490-131	HEALTH INSURANCE	53,290.00	35,530.00
602-49490-133	LIFE INSURANCE	1,420.00	1,060.00
602-49490-201	OFFICE SUPPLIES	5,000.00	1,000.00
602-49490-207	TRAINING & INSTRUCTIONAL EXP	3,500.00	3,000.00
602-49490-210	SAFETY EQUIPMENT	600.00	500.00
602-49490-212	MOTOR FUELS	4,000.00	2,000.00
602-49490-216	CHEMICALS & CHEMICAL PRODUCT	135,000.00	0.00
602-49490-217	UNIFORMS	4,500.00	4,000.00
602-49490-220	VEHICLE PARTS & REPAIRS	4,000.00	2,500.00
602-49490-221	EQUIPMENT PARTS	1,000.00	1,000.00
602-49490-232	ELECTRIC INSTALLATION REPAIR	5,000.00	0.00
602-49490-240	SMALL TOOLS AND EQUIPMENT	3,500.00	1,000.00
602-49490-301	AUDIT EXPENSE	4,000.00	3,500.00
602-49490-304	LEGAL FEES	50,000.00	2,000.00
602-49490-309	DATA PROCESSING EXPENSES	6,000.00	10,000.00
602-49490-312	LABORATORY TESTING FEES	48,500.00	500.00
602-49490-314	CONSULTANTS	50,000.00	17,500.00
602-49490-321	TELEPHONE EXPENSE	13,600.00	10,000.00
602-49490-322	POSTAGE EXPENSE	1,150.00	1,000.00
602-49490-331	TRAVEL EXPENSE	1,000.00	1,000.00
602-49490-355	COMMUNITY OUTREACH	0.00	0.00
602-49490-362	INSURANCE EXPENSE	15,000.00	15,000.00
602-49490-386	MRVPUC SEWER CHARGES-CITY	596,700.00	585,000.00
602-49490-401	BUILDING REPAIR & MAINT	14,000.00	1,000.00
602-49490-420	DEPRECIATION EXPENSE	535,500.00	525,000.00
602-49490-425	PERMITS & FEES	7,000.00	500.00
602-49490-432	WRITE OFF EXPENSE	0.00	0.00
602-49490-433	DUES & SUBSCRIPTIONS	1,250.00	1,000.00
602-49490-436	LOCATES	700.00	500.00
602-49490-437	MISCELLANEOUS EXPENSE	6,500.00	2,500.00
602-49490-443	FERRIC STORAGE TANK PROJECT	0.00	0.00
602-49490-449	COMPENSATION ADJUSTMENT	0.00	0.00
602-49490-450	EMPLOYEE ASSISTANCE PROGRAM	0.00	0.00
602-49490-453	COMP PLAN/ZONING ORD PROJECT	0.00	0.00
602-49490-477	FLOOD EXPENSE	0.00	0.00
602-49490-491	EMERGENCY MANAGEMENT/EOC	0.00	0.00
602-49490-492	SAFETY & WELLNESS PROGRAM	2,400.00	1,000.00
602-49490-500	CAPITAL OUTLAY	202,100.00	105,000.00
602-49490-601	BOND PRINCIPAL	1,084,000.00	1,075,000.00
602-49490-611	BOND INTEREST	110,522.50	123,798.00
602-49490-615	Pension Expense	0.00	0.00
602-49490-620	FISCAL AGENT FEE	500.00	500.00
602-49490-621	ISSUANCE EXPENSE	11,000.00	1,000.00
602-49490-630	DISCOUNT ON BONDS ISSUED	0.00	0.00
602-49490-720	TRANSFER OUT	0.00	0.00
602-49490-740	TRANSFER TO 2002 IMP DEBT	0.00	0.00
602-49490-744	TRANSFER TO 2005 STREET IMP	40,000.00	40,000.00

Budget Listing

For Fiscal: 2019 Period Ending: 01/31/2019

Account Number	Account Name	2019	2018
		2019	2018
602-49490-745	TRANSFER TO 2017A GO IMP BOND	16,000.00	16,000.00
602-49490-747	TRANSFER TO 2006 STREET IMP	56,550.00	56,550.00
Total Department: 49490 - ADMINISTRATION & GENERAL:		3,458,312.50	2,862,188.00
Total Fund: 602 - SEWER UTILITY FUND:		143,972.76	-522,905.19

Account Number	Account Name	2019 2019	2018 2018
Fund: 603 - SEWER PRETREATMENT FUND			
603-6-37310	LESUEUR CHEESE REIMBURSEMENT	0.00	0.00
603-8-36210	INTEREST EARNINGS	0.00	0.00
Department: 49500 - PRETREATMENT PLANT			
603-49500-420	DEPRECIATION EXPENSE	0.00	74,000.00
603-49500-580	EQUIPMENT	0.00	0.00
603-49500-601	BOND PRINCIPAL	0.00	0.00
603-49500-611	BOND INTEREST	0.00	0.00
603-49500-620	FISCAL AGENT FEE	0.00	0.00
603-49500-630	DISCOUNT ON BONDS ISSUED	0.00	0.00
	Total Department: 49500 - PRETREATMENT PLANT:	0.00	74,000.00
	Total Fund: 603 - SEWER PRETREATMENT FUND:	0.00	-74,000.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 604 - ELECTRIC UTILITY FUND			
604-5-33155	FEDERAL GRANTS	0.00	0.00
604-5-33426	FEMA GRANT-STATE	0.00	0.00
604-5-33427	OTHER STATE AIDS	0.00	0.00
604-6-37175	UNDISTRIBUTED	0.00	0.00
604-6-37185	UNAPPLIED ENERGY ASSISTANCE	0.00	0.00
604-6-37410	RESIDENTIAL ELECTRIC	1,807,135.00	1,493,500.00
604-6-37420	RURAL ELECTRIC	373,890.00	309,000.00
604-6-37430	COMMERCIAL ELECTRIC	2,243,340.00	1,854,000.00
604-6-37440	LARGE INDUSTRIAL ELECTRIC	3,863,530.00	3,193,000.00
604-6-37441	LARGE INDUSTRIAL DEMAND	0.00	0.00
604-6-37442	LARGE GENERAL SERVICE ELEC	1,134,133.00	937,300.00
604-6-37443	LARGE GENERAL SERVICE DEMAND	1,152,658.00	309,000.00
604-6-37444	WATER HEATING ELECTRIC	0.00	0.00
604-6-37445	INTERDEPARTMENTAL ELECTRIC	133,100.00	110,000.00
604-6-37446	DEMAND MANAGEMENT REFUND	0.00	0.00
604-6-37447	CIP REBATE CREDIT	60,000.00	60,000.00
604-6-37450	ELECTRIC CONNECTION FEE	5,000.00	5,000.00
604-6-37460	PENALTY CHARGES	18,000.00	18,000.00
604-6-37465	PENALTY CHARGE - REFUSE	0.00	0.00
604-6-37470	ENERGY CREDITS	0.00	0.00
604-6-37471	ENERGY ADJUSTMENT REVENUE	787,500.00	787,500.00
604-6-37472	SECURITY LIGHTING REVENUE	2,500.00	2,500.00
604-6-37473	KASOTA SERVICES	0.00	0.00
604-6-37474	FRANCHISE FEE	425,000.00	375,950.00
604-8-36101	SPECIAL ASSESSMENTS	0.00	0.00
604-8-36210	INTEREST EARNINGS	1,000.00	1,000.00
604-8-36215	INTEREST EARNINGS-NOTE	0.00	0.00
604-8-36238	DONATIONS TO TRAIL FUND	0.00	0.00
604-8-37170	MISCELLANEOUS	25,000.00	25,000.00
604-9-39101	SALE OF ASSETS	0.00	0.00
604-9-39201	TRANSFER FROM OTHER FUNDS	0.00	0.00
604-9-39300	BOND PROCEEDS	0.00	0.00
Department: 49560 - POWER SUPPLY			
604-49560-101	FULL-TIME EMPLOYEES-REGULAR	0.00	0.00
604-49560-230	ELECTRIC UNDERGROUND EXPENSE	0.00	0.00
604-49560-258	ENERGY ADJUSTMENT CLAUSE	1,060,000.00	950,000.00
604-49560-259	PURCHASED POWER-DEMAND	2,200,000.00	1,350,000.00
604-49560-260	PURCHASED POWER-ENERGY	4,800,000.00	4,350,000.00
Total Department: 49560 - POWER SUPPLY:		8,060,000.00	6,650,000.00
Department: 49570 - TRANSMISSION & DISTRIBUTION			
604-49570-101	FULL-TIME EMPLOYEES-REGULAR	222,640.00	206,130.00
604-49570-102	WAGES PT	3,500.00	3,500.00
604-49570-103	OVERTIME	3,000.00	3,000.00
604-49570-118	INSURANCE WAIVER PAYMENT	0.00	0.00
604-49570-121	PERA CONTRIBUTIONS	16,700.00	15,460.00
604-49570-122	FICA CONTRIBUTIONS	13,800.00	12,780.00
604-49570-125	MEDICARE CONTRIBUTIONS	3,230.00	2,990.00
604-49570-127	HEALTH SAVINGS CONTRIBUTION	5,940.00	5,500.00
604-49570-131	HEALTH INSURANCE	42,370.00	42,370.00
604-49570-132	OPEB EXPENSE	0.00	0.00
604-49570-133	LIFE INSURANCE	1,000.00	1,000.00
604-49570-207	TRAINING & INSTRUCTIONAL EXP	5,000.00	10,000.00
604-49570-212	MOTOR FUELS	12,000.00	12,000.00
604-49570-221	EQUIPMENT PARTS	25,000.00	30,000.00
604-49570-223	BUILDING REPAIR SUPPLIES	0.00	0.00
604-49570-227	MAINTENANCE OF SUBSTATIONS	23,000.00	5,000.00

Account Number	Account Name	2019 2019	2018 2018
604-49570-230	ELECTRIC UNDERGROUND EXPENSE	26,500.00	5,000.00
604-49570-231	ELECTRIC OVERHEAD EXPENSE	8,500.00	5,000.00
604-49570-232	ELECTRIC INSTALLATION REPAIR	500.00	0.00
604-49570-233	ELECTRIC TRANSFORMER REPAIR	22,000.00	5,000.00
604-49570-234	MAINTENANCE OF STREET LIGHTS	1,000.00	5,000.00
604-49570-235	MAINTENANCE ELECTRIC METERS	20,000.00	5,000.00
604-49570-236	MAINTENANCE OF AIRPORT LIGHT	0.00	250.00
604-49570-240	SMALL TOOLS AND EQUIPMENT	10,500.00	5,000.00
604-49570-307	CIP PROGRAM	0.00	0.00
604-49570-321	TELEPHONE EXPENSE	0.00	0.00
604-49570-323	RADIO/PAGER EXPENSE	0.00	0.00
604-49570-381	ELECTRIC UTILITIES	23,000.00	24,000.00
604-49570-383	GAS UTILITIES	1,500.00	2,000.00
Total Department: 49570 - TRANSMISSION & DISTRIBUTION:		490,680.00	405,980.00
Department: 49580 - METER READING			
604-49580-101	FULL-TIME EMPLOYEES-REGULAR	30,360.00	24,630.00
604-49580-103	OVERTIME	0.00	0.00
604-49580-121	PERA CONTRIBUTIONS	2,280.00	1,850.00
604-49580-122	FICA CONTRIBUTIONS	1,880.00	1,530.00
604-49580-125	MEDICARE CONTRIBUTIONS	440.00	360.00
604-49580-127	HEALTH SAVINGS CONTRIBUTION	610.00	490.00
604-49580-131	HEALTH INSURANCE	7,060.00	7,060.00
604-49580-132	OPEB EXPENSE	0.00	0.00
604-49580-133	LIFE INSURANCE	120.00	120.00
604-49580-321	TELEPHONE EXPENSE	0.00	0.00
Total Department: 49580 - METER READING:		42,750.00	36,040.00
Department: 49590 - ADMINISTRATION & GENERAL			
604-49590-101	FULL-TIME EMPLOYEES-REGULAR	354,780.00	274,760.00
604-49590-102	WAGES PT	850.00	0.00
604-49590-103	OVERTIME	0.00	0.00
604-49590-108	MAINTENANCE SALARIES	19,160.00	6,430.00
604-49590-118	INSURANCE WAIVER PAYMENT	2,000.00	2,000.00
604-49590-121	PERA CONTRIBUTIONS	28,050.00	21,090.00
604-49590-122	FICA CONTRIBUTIONS	23,240.00	17,430.00
604-49590-125	MEDICARE CONTRIBUTIONS	5,430.00	4,080.00
604-49590-127	HEALTH SAVINGS CONTRIBUTION	5,510.00	4,660.00
604-49590-131	HEALTH INSURANCE	48,470.00	44,310.00
604-49590-133	LIFE INSURANCE	1,670.00	1,320.00
604-49590-201	OFFICE SUPPLIES	5,500.00	3,000.00
604-49590-202	COPYING EXPENSE	500.00	500.00
604-49590-217	UNIFORMS	12,500.00	18,000.00
604-49590-220	VEHICLE PARTS & REPAIRS	0.00	0.00
604-49590-301	AUDIT EXPENSE	18,000.00	10,000.00
604-49590-304	LEGAL FEES	5,000.00	9,000.00
604-49590-307	CIP PROGRAM	125,000.00	125,000.00
604-49590-308	CIP-APPLIANCES	1,000.00	1,000.00
604-49590-309	DATA PROCESSING EXPENSES	28,000.00	20,000.00
604-49590-313	CIP-AIR CONDITIONERS	4,000.00	5,000.00
604-49590-314	CONSULTANTS	47,000.00	35,000.00
604-49590-315	CIP-LIGHTING	50,000.00	8,000.00
604-49590-316	CIP-CUSTOM	30,000.00	30,000.00
604-49590-317	CIP-FURNACE FILTERS	100.00	0.00
604-49590-319	CIP-MOTORS	0.00	15,000.00
604-49590-321	TELEPHONE EXPENSE	20,000.00	24,000.00
604-49590-322	POSTAGE EXPENSE	1,000.00	6,000.00
604-49590-323	RADIO/PAGER EXPENSE	0.00	0.00
604-49590-325	REFUSE EXPENSE	0.00	0.00

Budget Listing

For Fiscal: 2019 Period Ending: 01/31/2019

Account Number	Account Name	2019 2019	2018 2018
604-49590-331	TRAVEL EXPENSE	2,000.00	5,500.00
604-49590-355	COMMUNITY OUTREACH	0.00	0.00
604-49590-362	INSURANCE EXPENSE	57,500.00	45,000.00
604-49590-383	GAS UTILITIES	0.00	0.00
604-49590-401	BUILDING REPAIR & MAINT	15,000.00	15,000.00
604-49590-420	DEPRECIATION EXPENSE	375,000.00	400,000.00
604-49590-432	WRITE OFF EXPENSE	0.00	0.00
604-49590-433	DUES & SUBSCRIPTIONS	25,000.00	16,000.00
604-49590-434	REFUNDS & REIMBURSEMENTS	500.00	0.00
604-49590-437	MISCELLANEOUS EXPENSE	13,500.00	10,000.00
604-49590-449	COMPENSATION ADJUSTMENT	0.00	0.00
604-49590-450	CUSTOMER APPRECIATION EXP	0.00	0.00
604-49590-453	COMP PLAN/ZONING ORD PROJECT	0.00	0.00
604-49590-490	DONATIONS TO ORGANIZATIONS	20,000.00	20,000.00
604-49590-491	EMERGENCY MANAGEMENT/EOC	4,500.00	0.00
604-49590-492	SAFETY & WELLNESS PROGRAM	23,750.00	5,000.00
604-49590-500	CAPITAL OUTLAY	605,800.00	450,000.00
604-49590-601	BOND PRINCIPAL	105,000.00	100,000.00
604-49590-611	BOND INTEREST	13,125.00	17,025.00
604-49590-614	INTEREST ON CUSTOMER DEPOSIT	0.00	0.00
604-49590-615	Pension Expense	0.00	0.00
604-49590-620	FISCAL AGENT FEE	0.00	0.00
604-49590-621	ISSUANCE EXPENSE	0.00	0.00
604-49590-625	WRITE OFF INTERFUND LOAN	0.00	0.00
604-49590-630	DISCOUNT ON BONDS ISSUED	0.00	0.00
604-49590-719	STREET LIGHTING EXPENSE	102,000.00	100,000.00
604-49590-720	TRANSFER OUT	0.00	0.00
604-49590-721	CONTRIBUTION TO CITY	500,000.00	500,000.00
604-49590-722	SERVICES TO CITY	20,000.00	15,000.00
604-49590-723	HOSPITAL/EXTRAORDINARY EXP	0.00	0.00
604-49590-727	LS POWERHOUSE LOAN	0.00	0.00
604-49590-731	HOSPITAL CAPITAL IMPROVEMENT	0.00	0.00
604-49590-732	DESIGN TEAM-LOW INTERESTLOAN	0.00	0.00
604-49590-733	TRANSFER TO GENERAL FUND	0.00	0.00
604-49590-737	TRANSFER TO EDA	0.00	0.00
604-49590-739	TRANSFER TO PED MALL IMP/501	0.00	0.00
604-49590-740	TRANSFER TO 2002 IMP DEBT	0.00	0.00
Total Department: 49590 - ADMINISTRATION & GENERAL:		2,719,435.00	2,384,105.00
Department: 49650 - 49650 - MISSING DESCRIPTION			
604-49650-385	CONTRACTED SERVICES	0.00	0.00
Total Department: 49650 - 49650 - MISSING DESCRIPTION:		0.00	0.00
Total Fund: 604 - ELECTRIC UTILITY FUND:		718,921.00	4,625.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 605 - STORM WATER UTILITY FUND			
605-6-34401	RESIDENTIAL STORM WATER	170,000.00	150,000.00
605-6-34402	COMMERCIAL STORM WATER	0.00	0.00
Department: 43150 - STORM DRAINAGE			
605-43150-101	FULL-TIME EMPLOYEES-REGULAR	0.00	0.00
605-43150-121	PERA CONTRIBUTIONS	0.00	0.00
605-43150-122	FICA CONTRIBUTIONS	0.00	0.00
605-43150-125	MEDICARE CONTRIBUTIONS	0.00	0.00
605-43150-131	HEALTH INSURANCE	0.00	0.00
605-43150-133	LIFE INSURANCE	0.00	0.00
605-43150-228	MAINTENANCE & REPAIR	0.00	0.00
605-43150-229	CONTRACTED MAINT SERVICES	0.00	0.00
605-43150-314	CONSULTANTS	0.00	0.00
605-43150-416	MACHINERY RENTAL	0.00	0.00
605-43150-500	CAPITAL OUTLAY	164,000.00	144,000.00
605-43150-733	TRANSFER TO GENERAL FUND	6,000.00	6,000.00
	Total Department: 43150 - STORM DRAINAGE:	170,000.00	150,000.00
	Total Fund: 605 - STORM WATER UTILITY FUND:	0.00	0.00

Account Number	Account Name	2019 2019	2018 2018
Fund: 606 - MN RIVER VALLEY UTILITY COMM			
606-6-34120	REIMBURSE/CITY OF LESUEUR	0.00	0.00
606-6-34125	REIMBURSE/CITY OF HENDERSON	0.00	0.00
606-6-34126	REIMB FROM MRVPUC	0.00	0.00
606-6-37310	LESUEUR CHEESE REIMBURSEMENT	0.00	0.00
606-8-33150	FEMA GRANT-FEDERAL	0.00	0.00
606-8-33426	FEMA GRANT-STATE	0.00	0.00
606-8-36250	MISC REFUNDS & REIMBURSEMENT	0.00	0.00
606-8-37170	MISCELLANEOUS	0.00	0.00
606-9-39209	TRANSFER FROM SEWER FUND	0.00	0.00
Department: 42850 - SEWER TREATMENT PLANT			
606-42850-101	FULL-TIME EMPLOYEES-REGULAR	0.00	183,690.00
606-42850-121	PERA CONTRIBUTIONS	0.00	13,780.00
606-42850-122	FICA CONTRIBUTIONS	0.00	11,390.00
606-42850-125	MEDICARE CONTRIBUTIONS	0.00	2,660.00
606-42850-127	HEALTH SAVINGS CONTRIBUTION	0.00	810.00
606-42850-131	HEALTH INSURANCE	0.00	42,370.00
606-42850-132	OPEB EXPENSE	0.00	0.00
606-42850-133	LIFE INSURANCE	0.00	930.00
606-42850-142	UNEMPLOYMENT BENEFIT PAYABLE	0.00	0.00
606-42850-212	MOTOR FUELS	0.00	0.00
606-42850-216	CHEMICALS & CHEMICAL PRODUCT	0.00	0.00
606-42850-220	VEHICLE PARTS & REPAIRS	0.00	0.00
606-42850-229	CONTRACTED MAINT SERVICES	0.00	0.00
606-42850-240	SMALL TOOLS AND EQUIPMENT	0.00	0.00
606-42850-242	MAINTENANCE OF LIFT STATIONS	0.00	0.00
606-42850-304	LEGAL FEES	0.00	0.00
606-42850-312	LABORATORY TESTING FEES	0.00	0.00
606-42850-321	TELEPHONE EXPENSE	0.00	0.00
606-42850-343	ADVERTISING EXPENSE	0.00	0.00
606-42850-381	ELECTRIC UTILITIES	0.00	0.00
606-42850-383	GAS UTILITIES	0.00	0.00
606-42850-404	MACHINERY & EQUIPMENT REPAIR	0.00	0.00
606-42850-412	BUILDING RENT	0.00	0.00
606-42850-425	PERMITS & FEES	0.00	0.00
606-42850-435	LAB SUPPLIES	0.00	0.00
606-42850-436	LOCATES	0.00	0.00
606-42850-440	JOINT POWER TESTING	0.00	0.00
606-42850-454	BIOSOLIDS HANDLING	0.00	0.00
Total Department: 42850 - SEWER TREATMENT PLANT:		0.00	255,630.00
Department: 49470 - SEWER LIFT STATIONS			
606-49470-241	MAINTENANCE OF FORCE MAINS	0.00	0.00
606-49470-243	MAINTENANCE OF GRAVITY MAINS	0.00	0.00
606-49470-381	ELECTRIC UTILITIES	0.00	0.00
606-49470-383	GAS UTILITIES	0.00	0.00
606-49470-402	STRUCTURES REPAIR & MAINT	0.00	0.00
Total Department: 49470 - SEWER LIFT STATIONS:		0.00	0.00
Department: 49490 - ADMINISTRATION & GENERAL			
606-49490-101	FULL-TIME EMPLOYEES-REGULAR	0.00	0.00
606-49490-102	WAGES PT	0.00	0.00
606-49490-118	INSURANCE WAIVER PAYMENT	0.00	0.00
606-49490-121	PERA CONTRIBUTIONS	0.00	0.00
606-49490-122	FICA CONTRIBUTIONS	0.00	0.00
606-49490-125	MEDICARE CONTRIBUTIONS	0.00	0.00
606-49490-127	HEALTH SAVINGS CONTRIBUTION	0.00	0.00
606-49490-131	HEALTH INSURANCE	0.00	0.00
606-49490-132	OPEB EXPENSE	0.00	0.00

Budget Listing

For Fiscal: 2019 Period Ending: 01/31/2019

Account Number	Account Name	2019 2019	2018 2018
606-49490-133	LIFE INSURANCE	0.00	0.00
606-49490-201	OFFICE SUPPLIES	0.00	0.00
606-49490-207	TRAINING & INSTRUCTIONAL EXP	0.00	0.00
606-49490-217	UNIFORMS	0.00	0.00
606-49490-301	AUDIT EXPENSE	0.00	0.00
606-49490-304	LEGAL FEES	0.00	0.00
606-49490-321	TELEPHONE EXPENSE	0.00	0.00
606-49490-322	POSTAGE EXPENSE	0.00	0.00
606-49490-331	TRAVEL EXPENSE	0.00	0.00
606-49490-343	ADVERTISING EXPENSE	0.00	0.00
606-49490-362	INSURANCE EXPENSE	0.00	0.00
606-49490-381	ELECTRIC UTILITIES	0.00	0.00
606-49490-383	GAS UTILITIES	0.00	0.00
606-49490-401	BUILDING REPAIR & MAINT	0.00	0.00
606-49490-405	SEALCOATING	0.00	0.00
606-49490-425	PERMITS & FEES	0.00	0.00
606-49490-433	DUES & SUBSCRIPTIONS	0.00	0.00
606-49490-436	LOCATES	0.00	0.00
606-49490-437	MISCELLANEOUS EXPENSE	0.00	0.00
606-49490-492	SAFETY & WELLNESS PROGRAM	0.00	0.00
606-49490-620	FISCAL AGENT FEE	0.00	0.00
606-49490-754	TRANSFER TO 602 FERRIC PROJ	0.00	0.00
Total Department: 49490 - ADMINISTRATION & GENERAL:		0.00	0.00
Total Fund: 606 - MN RIVER VALLEY UTILITY COMM:		0.00	-255,630.00

Budget Listing

For Fiscal: 2019 Period Ending: 01/31/2019

Account Number	Account Name	2019 2019	2018 2018
Fund: 607 - REFUSE & RECYCLING			
607-6-34400	REFUSE & RECYCLING CHARGES	325,000.00	298,000.00
607-6-34405	REFUSE PENALTY	0.00	0.00
607-6-34450	COMMUNITY CLEAN-UP	4,500.00	4,500.00
607-6-35000	ADMINISTRATIVE FEES	0.00	0.00
Department: 49590 - ADMINISTRATION & GENERAL			
607-49590-100	ADMINISTRATION SALARIES	12,000.00	12,000.00
Total Department: 49590 - ADMINISTRATION & GENERAL:		12,000.00	12,000.00
Department: 49650 - 49650 - MISSING DESCRIPTION			
607-49650-385	CONTRACTED SERVICES	265,000.00	245,000.00
607-49650-432	WRITE OFF EXPENSE	5,000.00	5,000.00
607-49650-451	SALES TAX	5,001.00	0.00
607-49650-474	COMMUNITY CLEANUP	4,500.00	4,500.00
607-49650-733	TRANSFER TO GENERAL FUND	2,500.00	2,500.00
Total Department: 49650 - 49650 - MISSING DESCRIPTION:		282,001.00	257,000.00
Total Fund: 607 - REFUSE & RECYCLING:		35,499.00	33,500.00

Budget Listing

For Fiscal: 2019 Period Ending: 01/31/2019

Account Number	Account Name	2019 2019	2018 2018
Fund: 615 - RECREATION FUND			
615-3-31010	CURRENT AD VALOREM TAXES	445,283.00	439,003.00
615-3-31015	MARKET VALUE TAX CREDIT	0.00	0.00
615-5-33155	FEDERAL GRANTS	0.00	0.00
615-5-33401	LOCAL GOVERNMENT AID	0.00	0.00
615-5-33426	FEMA GRANT-STATE	0.00	0.00
615-6-34740	ICE TIME/ARENA	95,000.00	93,000.00
615-6-34741	ACTIVITY PASSES	185,000.00	170,000.00
615-6-34742	DAILY ADMISSIONS	5,000.00	4,500.00
615-6-34743	GAME RECEIPTS	0.00	0.00
615-6-34744	RACQUETBALL	1,000.00	1,000.00
615-6-34745	FITNESS CLASSES	7,500.00	7,000.00
615-6-34746	VENDING MACHINE REVENUE	26,000.00	26,000.00
615-6-34747	FIGURE SKATING	1,500.00	1,500.00
615-6-34748	SPECIAL EVENTS	1,000.00	1,000.00
615-6-34749	PRO SHOP REVENUE	750.00	750.00
615-6-34750	MEETINGS/RENTALS	12,000.00	10,500.00
615-6-34751	CARDIO CHALLENGE	1,250.00	1,250.00
615-6-34752	SCHOOL DISTRICT FACILITY USE	5,000.00	5,000.00
615-6-34756	POOL REVENUE	24,000.00	24,000.00
615-6-34757	SOCCER FEES	6,500.00	6,500.00
615-6-34758	COMMUNITY EDUCATION CLASSES	300,000.00	200,000.00
615-6-34759	ADVERTISING REVENUE	3,500.00	2,000.00
615-6-34760	SUMMER PROGRAMS	500.00	500.00
615-6-34761	SCHOOL DISTRICT COMMUNITY ED	53,500.00	53,500.00
615-6-34762	GIANT RUN	18,500.00	7,200.00
615-6-34763	LEAGUE FEES	12,500.00	12,000.00
615-8-34753	MISCELLANEOUS REVENUE	50,000.00	30,000.00
615-8-34754	CASH OVER	0.00	0.00
615-8-34755	SAFETY CAMP DONATIONS	5,000.00	4,000.00
615-8-34759	SIGNAGE	0.00	0.00
615-8-34801	COMM ED - YOUTH	0.00	0.00
615-8-34802	COMM ED - ADULT	0.00	0.00
615-8-34803	COMM ED - DRIVER ED	0.00	0.00
615-8-34804	COMM ED - KIDS CLUB	0.00	0.00
615-8-34805	COMM ED - LITTLE GIANTS	0.00	0.00
615-8-34806	COMM ED - ECFE	0.00	0.00
615-8-34807	COMM ED - TRIPS	0.00	0.00
615-8-34808	COMM ED - BROCHURE REV	0.00	0.00
615-8-34809	COMM ED - BLDG RENTAL	0.00	0.00
615-8-34810	COMM ED - DONATION	0.00	0.00
615-8-34811	COMM ED - GRANT	0.00	0.00
615-8-34812	COMM ED - BOOK BUDDY GRANT	0.00	0.00
615-8-34813	COMM ED - CULT/DIV GRANT	0.00	0.00
615-8-34814	COMM ED - ADULT DONATIONS	0.00	0.00
615-8-34815	COMM ED - YOUTH DONATIONS	0.00	0.00
615-8-34816	COMM ED - ECFE GRANT	0.00	0.00
615-8-34817	COMM ED - SENIOR DINNER GRANT	0.00	0.00
615-9-39202	TRANSFER FROM COMMUNITY CTR	0.00	0.00
Department: 45120 - RECREATION ADMINISTRATION			
615-45120-100	ADMINISTRATION SALARIES	10,000.00	10,000.00
615-45120-101	FULL-TIME EMPLOYEES-REGULAR	247,020.00	152,270.00
615-45120-102	WAGES PT	44,310.00	24,100.00
615-45120-103	OVERTIME	4,000.00	4,000.00
615-45120-104	TEMPORARY EMPLOYEES	0.00	0.00
615-45120-108	MAINTENANCE SALARIES	15,330.00	16,080.00
615-45120-109	POOL SALARIES	18,900.00	30,000.00
615-45120-117	INSTRUCTORS FEES	10,500.00	12,000.00

Budget Listing

For Fiscal: 2019 Period Ending: 01/31/2019

Account Number	Account Name	2019 2019	2018 2018
615-45120-118	INSURANCE WAIVER PAYMENT	1,200.00	1,200.00
615-45120-121	PERA CONTRIBUTIONS	19,680.00	14,430.00
615-45120-122	FICA CONTRIBUTIONS	20,840.00	13,790.00
615-45120-125	MEDICARE CONTRIBUTIONS	4,870.00	3,230.00
615-45120-127	HEALTH SAVINGS CONTRIBUTION	5,780.00	4,330.00
615-45120-131	HEALTH INSURANCE	40,690.00	37,530.00
615-45120-133	LIFE INSURANCE	1,710.00	1,350.00
615-45120-142	UNEMPLOYMENT BENEFIT PAYABLE	1,000.00	1,000.00
615-45120-151	WORKER'S COMP PREMIUMS	5,500.00	5,500.00
615-45120-201	OFFICE SUPPLIES	7,200.00	7,200.00
615-45120-202	OFFICE EQUIPMENT MAINT	2,500.00	2,800.00
615-45120-207	TRAINING & INSTRUCTIONAL EXP	5,000.00	1,500.00
615-45120-212	MOTOR FUELS	500.00	0.00
615-45120-216	CHEMICALS & CHEMICAL PRODUCT	6,000.00	0.00
615-45120-217	UNIFORMS	1,000.00	1,000.00
615-45120-218	PROGRAM SUPPLIES	20,000.00	16,000.00
615-45120-221	EQUIPMENT PARTS	3,000.00	0.00
615-45120-223	BUILDING REPAIR SUPPLIES	1,500.00	0.00
615-45120-240	SMALL TOOLS AND EQUIPMENT	2,500.00	0.00
615-45120-261	PRO SHOP MERCHANDISE	0.00	300.00
615-45120-262	SOCCER EXPENSE	2,500.00	2,500.00
615-45120-265	CARDIO CHALLENGE	1,750.00	1,000.00
615-45120-271	VENDING MACHINE EXPENSE	19,500.00	18,000.00
615-45120-304	LEGAL FEES	500.00	500.00
615-45120-309	DATA PROCESSING EXPENSES	13,500.00	5,700.00
615-45120-321	TELEPHONE EXPENSE	10,000.00	13,500.00
615-45120-322	POSTAGE EXPENSE	1,200.00	1,200.00
615-45120-331	TRAVEL EXPENSE	4,900.00	4,900.00
615-45120-343	ADVERTISING EXPENSE	5,000.00	7,500.00
615-45120-361	GENERAL LIABILITY INSURANCE	18,500.00	21,000.00
615-45120-381	ELECTRIC UTILITIES	91,000.00	89,500.00
615-45120-383	GAS UTILITIES	19,000.00	18,000.00
615-45120-392	L.P. GAS	0.00	1,300.00
615-45120-404	MACHINERY & EQUIPMENT REPAIR	12,000.00	0.00
615-45120-415	EQUIPMENT RENTAL	0.00	0.00
615-45120-433	DUES & SUBSCRIPTIONS	1,500.00	1,000.00
615-45120-437	MISCELLANEOUS EXPENSE	7,000.00	2,500.00
615-45120-449	PROFESSIONAL SERVICES	0.00	0.00
615-45120-451	SALES TAX	12,000.00	3,000.00
615-45120-492	SAFETY & WELLNESS PROGRAM	0.00	900.00
615-45120-493	SAFETY CAMP EXPENSES	3,000.00	2,500.00
615-45120-495	COMMUNITY EDUCATION ISD 2397	300,000.00	200,000.00
615-45120-608	EQUIPMENT LEASE INTEREST	0.00	0.00
615-45120-724	TRANSFER TO OTHER FUNDS	0.00	0.00
615-45120-725	TRANSFER TO CAP IMPROVEMENT	0.00	0.00
615-45120-726	TRANSFER OUT	0.00	0.00
615-45120-734	TRANSFER TO ELECTRIC FUND	0.00	0.00
615-45120-748	TRANS TO JOHNSON CONTRL DEBT	0.00	0.00
615-45120-749	TRANS TO 2014 REC FACILITY BOND	174,263.00	174,263.00
615-45120-755	TRANSFER TO REV BOND (307)	0.00	0.00
615-45120-760	TRANSFER TO EQUIP ACQUISITION	0.00	20,000.00
Total Department: 45120 - RECREATION ADMINISTRATION:		1,197,643.00	948,373.00
Department: 45122 - COMM CTR BUILDING MAINT			
615-45122-211	CLEANING SUPPLIES	0.00	11,000.00
615-45122-212	MOTOR FUELS	0.00	500.00
615-45122-213	LUBRICANTS & ADDITIVES	0.00	0.00
615-45122-216	CHEMICALS & CHEMICAL PRODUCT	0.00	6,000.00

Account Number	Account Name	2019 2019	2018 2018
615-45122-221	EQUIPMENT PARTS	0.00	3,000.00
615-45122-223	BUILDING REPAIR SUPPLIES	0.00	1,500.00
615-45122-240	SMALL TOOLS AND EQUIPMENT	0.00	2,500.00
615-45122-401	BUILDING REPAIR & MAINT	0.00	20,000.00
615-45122-404	MACHINERY & EQUIPMENT REPAIR	0.00	15,000.00
Total Department: 45122 - COMM CTR BUILDING MAINT:		0.00	59,500.00
Department: 45124 - OUTDOOR POOL EXPENDITURES			
615-45124-103	OVERTIME	0.00	0.00
615-45124-104	TEMPORARY EMPLOYEES	0.00	0.00
615-45124-108	MAINTENANCE SALARIES	0.00	0.00
615-45124-109	POOL SALARIES	21,770.00	50,000.00
615-45124-121	PERA CONTRIBUTIONS	0.00	0.00
615-45124-122	FICA CONTRIBUTIONS	1,350.00	3,100.00
615-45124-125	MEDICARE CONTRIBUTIONS	320.00	730.00
615-45124-216	CHEMICALS & CHEMICAL PRODUCT	8,000.00	8,000.00
615-45124-218	PROGRAM SUPPLIES	500.00	500.00
615-45124-321	TELEPHONE EXPENSE	1,000.00	500.00
615-45124-361	GENERAL LIABILITY INSURANCE	12,000.00	12,000.00
615-45124-381	ELECTRIC UTILITIES	11,500.00	11,500.00
615-45124-383	GAS UTILITIES	3,200.00	3,000.00
615-45124-401	BUILDING REPAIR & MAINT	0.00	0.00
615-45124-404	MACHINERY & EQUIPMENT REPAIR	3,000.00	3,000.00
Total Department: 45124 - OUTDOOR POOL EXPENDITURES:		62,640.00	92,330.00
Department: 47000 - DEBT SERVICE			
615-47000-612	INTEREST ON LOAN	0.00	0.00
Total Department: 47000 - DEBT SERVICE:		0.00	0.00
Total Fund: 615 - RECREATION FUND:		0.00	0.00
Report Total:		430,671.84	17,609.25



203 South Second Street
Le Sueur, MN 56058

Le Sueur Municipal Utilities 2019 Rate Schedule

ELECTRICAL RATES

Residential Service - All Purpose

Availability: Available in the City of Le Sueur to any residential customer for domestic purpose only where electric service is provided through one meter.

Rate: Service Charge	\$8.00
All kWh	@ \$0.10304 per
kWh Franchise Fee	@ \$0.004 per kWh
Manual Meter Read	\$10.00/month

General Service - Commercial

Availability: Available in the City of Le Sueur's Electric Distribution System to any commercial, industrial or multi-residential apartment building customer for combined lighting and power service through one meter, provided they do not exceed an average demand of 25 kW. A twelve-month average demand history will be calculated in January of each year.

Rate: Service Charge	\$18.00
All kWh	@ \$0.10819 per
kWh Franchise Fee	@ \$0.004 per kWh

Large General Service Rates

Availability: Available in the City of Le Sueur's Electric Distribution System to any commercial, industrial or multi-residential apartment building customer for combined lighting and power purposes, with a demand in excess of 25 KW. A twelve-month average demand history will be calculated in January of each year.

Interruptible Rate: Available to customers with interruptible demand of greater than 50 kW. Further information on this rate is available on request.

Off-Peak Rate: Available to any large industrial customer who is willing to use electricity only during off-peak hours. Further information on this rate is available on request.

Rate: Service Charge	\$34.00
Demand	@ \$14.10 per kW (June - September)
	@ \$9.89 per kW (October - May)

Energy Charge:	
All kWh	@ \$0.05667 per kWh
	Franchise Fee @ \$0.004 per kWh

Minimum Demand: 25 kW for secondary voltage, 50 kW for primary distribution voltage or a minimum charge of 50% of the highest twelve-month preceding demand.

The customer shall at all times take and use power in such a manner that the average power factor shall be as near 100% as possible, but when the average power factor is less than 95%, then the demand as determined above shall be adjusted by multiplying it by 95% and dividing the product thus obtained by the average power factor expressed in percent.

The average power factor is defined to be the quotient by dividing the kWh used during the month by the square root of the sum of the squares of the kWh used and the lagging reactive kVAh supplied during the same period. Any leading kVAh supplied during the period will not be considered in determining the average power factor.

When the customer's demand is less than 25 kW, the average power factor may at the Company's option be determined by periodic test or measurement.

Large Industrial Service Rates:

Availability: Available in the City of Le Sueur's Electric Distribution System to any commercial or industrial customer for combined lighting and power purposes, with a minimum demand of 500 kW. A twelve-month average demand history will be calculated in January of each year.

Interruptible Rate: Available to customers with interruptible demand of greater than 50 kW. Further information on this rate available on request.

Off-Peak Rate: Available to any large industrial customer who is willing to use electricity only during off-peak hours. Further information on this rate available on request.

Rate:	Service Charge	\$175.00 per month
	Demand	@ \$14.10 per kW (June – September) @ \$9.89 per kW (October – May)
	Energy Charge:	
	All kWh	\$0.05667 per kWh with a load factor based on 350 hours x month demand. (All excess energy receives a credit of \$0.00721)
	Franchise Fee	@ \$0.004 per kWh

The customer shall at all times take and use power in such manner that the average power factor shall be as near 100% as possible, but when the average power factor is less than 95%, then the demand as determined above shall be adjusted by multiplying it by 95% and dividing the product thus obtained by the average power factor expressed in percent.

The average power factor is defined to be the quotient by dividing the kWh used during the month by the square root of the sum of the squares of the kWh used and the lagging reactive kVAh supplied during the same period. Any leading kVAh supplied during the period will not be considered in determining the average power factor.

When the customer's demand is less than 25 kW, the average power factor may, at the Company's option, be determined by periodic test or measurement.

Large Industrial Service Time of Use Rates:

Availability: Available in the City of Le Sueur's Electric Distribution System to any commercial or industrial customer for combined lighting and power purposes, with a minimum monthly demand of 500 kW. A twelve-month average demand history will be calculated in January of each year.

Rate: Service Charge \$175.00 per month. Customer to provide access and internet connection from meter to Le Sueur Municipal Utilities.
 Demand \$14.10 per kW (June - September)
 \$9.89 per kW (October - May)

Energy Charge:

Weekdays (Monday - Friday) on Peak 6:00am – 10:00pm \$0.05667 per kWh
 Weekends & Holidays on Peak 6:00am – 10:00pm \$0.04834 per kWh
 Off Peak (7 days per week) 10:00pm – 6:00am \$0.03445 per kWh

Franchise Fee for all kWh \$0.004 per kWh
 Summer Months June - September
 Non-Summer Months: October - May
 Holidays: January 1, Memorial Day, July 4, Labor Day, Thanksgiving, Christmas

The customer shall at all times take and use power in such manner that the average power factor shall be as near 100% as possible, but when the average power factor is less than 95%, then the demand as determined above shall be adjusted by multiplying it by 95% and dividing the product thus obtained by the average power factor expressed in percent.

The average power factor is defined to be the quotient by dividing the kWh used during the month by the square root of the sum of the squares of the kWh used and the lagging reactive kVAh supplied during the same period. Any leading kVAh supplied during the period will not be considered in determining the average power factor.

Rural Service – All Purpose

Availability: Available to all farms and rural homes outside City limits for single phase or three-phase service, when available, taken through one meter and supplied by an individual transformer for farm use or rural residence as energy for lighting, heating or small electrical motors.

Rate: Service Charge \$10.00
 Energy Charge
 All kWh @ \$0.11592 per kWh
 Franchise Fee @ \$0.004 per kWh

Rental Light Charges

250 Watt Sodium/LED \$15.30 per month
 150 Watt Sodium/LED \$9.35 per month
 100 Watt Sodium/LED \$7.95 per month (minimum charge)
 Security Light Install \$125.00 (existing pole)
 Security Light Install \$950.00 (pole + fixture)

*Cited rates are subject to a retail “energy cost adjustment”. Said adjustment equates to 105% of the wholesale “energy cost adjustment” charged by the City’s wholesale electric power supplier.

A penalty charge of 5% on the unpaid balance will be applied to all bills unpaid on the 20th of the month.

Residential Electrical Distribution Access Fee

\$1,000.00 per platted single family lot. For multi-family dwelling, cost is \$1,000.00 per unit. This includes 100 feet of primary wire installation per lot or unit. Any wire in excess of this amount will be charged \$5.00 per foot.

Starting January, 1, 2007, all Le Sueur Municipal Utilities single phase electric customers that will be upgrading their electric service will be responsible for their new electric meter socket. Only a Milbank Type U4801-XL-5T lever by-pass meter socket may be used, unless receiving prior approval from Le Sueur Municipal Utilities. In an emergency, the City will sell an approved meter socket for \$175.00.

The City of Le Sueur will charge 50% of the cost of street lights that are installed in new subdivisions, using past Le Sueur Municipal Utilities practices.

New commercial and industrial connections, the City will pay 50% of cost.

Overhead Line Extension

Single phase line extension \$1.50 per foot
Three phase line extension \$3.00 per foot
Underground line extension \$5.00 per foot (single phase)
Underground line extension \$10.00 per foot (three phase)

Equipment Fee Schedule

3/4 Ton Pickup \$45.00/hour
Double Bucket Truck \$95.00/hour
Digger Derrick \$95.00/hour
Vactron \$95.00/hour
Skid Loader \$75.00/hour
Chipper \$70.00/hour
Mini Excavator \$65.00/hour
Dump Truck \$75.00/hour

All operator costs will be actual labor costs plus 15%. All material costs will be actual costs plus 15%.

Conservation Improvement Program Rebate Policy for Industrial Customers

Industrial customers for the City of Le Sueur Conservation Improvement Program (CIP) funds will be allocated according to the annual electric load of the facility. For example, if an industrial customer is 25% percent of the City of Le Sueur overall electric load, they will be guaranteed 25% of the funds available for rebates to Le Sueur customers. These funds are only available for approved conservation improvement projects by the City.

If there are funds available after October 30th, we will open the program up for industrial customers to apply for funds above their allocated rebates amounts on a first come first serve basis.

Disconnection/Reconnection Fees

Electric shut off (for non-payment of account)	\$50.00
Electric meter removal (other than for construction or service upgrade)	\$75.00
Electric reconnect after shut off (for non-payment of account)	\$50.00
Electric meter install after removal (non-construction)	\$75.00

WATER RATES

Essential Water Rates

Metered - Minimum Service Charge

Meter Size	Access Factor	Water Accessibility Fee
5/8"	0%	\$15.00
1"	135%	\$35.25
1-1/2"	100%	\$70.50
2"	60%	\$112.80
3"	100%	\$225.60
4"	56%	\$351.94
6"	100%	\$703.87

Water Usage Charge – All Customer Classes

All Gallons @ \$4.00 per 1,000 gallons
Bulk \$16.50 plus \$4.00 per 1,000 gallons
Manual Meter Read \$10.00/month

Sanitary Sewer Rates

Metered - Minimum Service Charge

Meter Size	Access Factor	Sewer Accessibility Fee
5/8"	0%	\$20.00
1"	135%	\$47.00
1-1/2"	100%	\$94.00
2"	60%	\$150.40
3"	100%	\$300.80
4"	56%	\$469.25
6"	100%	\$938.50

Sewer Usage Charge – All Customer Classes

All Gallons @ \$13.50 per 1,000 gallons

Septage

\$85.00 per 1,000 gallons

Wastewater Surcharge

Rates:

Wastewater determined to be above "domestic strength" will be subject to a wastewater permit with negotiated terms and rate structures.

Non-Essential Water Rates

Availability: Available to all residential customers who install a second water meter at their expense designated for lawn sprinklers or other outside watering use. This meter will not be assessed a sewer charge. The customer will be charged for water used under the residential water rates. The installation will be permanent with a minimum charge billed during months with no usage based on the size of water meter installed.

Rate: Service Charge

Meter Size	Access Factor	Water Accessibility Fee
5/8"	0%	\$15.00
1"	135%	\$35.25
1-1/2"	100%	\$70.50
2"	60%	\$112.80
3"	100%	\$225.60
4"	56%	\$351.94
6"	100%	\$703.87

Water Usage Charge \$4.00 per 1,000 gallons

WATER TOWER ANTENNA LEASE RATES

Conduit Lease

Rate \$300/month

STORMWATER RATES

It is the intent of this article to establish a stormwater utility within the city to build, construct, reconstruct, repair, enlarge, improve, or in any other manner obtain stormwater drainage systems, including mains, holding areas and ponds, drainage channels, waterways and other appurtenances and related facilities for the collection and disposal of stormwater and maintain and operate the systems pursuant to Minn. Stat. § 444.075 from which revenues will be derived subject to the provisions of this article and state statutes. The stormwater drainage utility shall be a part of the Public Services Department and under the administration of the Public Services Director and City Administrator.

Stormwater Base Rate \$8.00

(REF)(BASE RATE)(MAX ACREAGE) = MONTHLY CHARGE

Parcel Acreage Range	REF	Max Acreage
>0 Acres and <0.5 Acres	1.5	0.5
>=0.5 Acres and <1.0 Acres	1.0	1
>=1.0 Acres and <2.0 Acres	0.8	2
>=2.0 Acres and <3.0 Acres	0.7	3
>=3.0 Acres	0.25	10

REFUSE RATES

The City of Le Sueur charges a base administration fee to cover costs associated with the refuse collection program. It is appropriate to adjust these annually based on the previous years' time allocation. These rates are based on the container size.

Container Size	Base Fee	Admin Fee	Recycling Charge	9.75% TAX	TOTAL
Senior	\$8.08	\$1.30	\$3.45	\$1.25	\$14.07
32 Gallon	\$8.61	\$1.35	\$3.45	\$1.31	\$14.71
64 Gallon	\$14.67	\$2.05	\$3.45	\$1.97	\$22.13
96 Gallon	\$17.82	\$2.45	\$3.45	\$2.31	\$26.03
2/96 Gallon	\$28.42	\$3.60	\$3.45	\$3.46	\$38.92



2019 Le Sueur Governmental Fee Schedule

TYPE	Fee
Airport Hangar Leases	
Lots 1 - 16	\$ 0.30 per square foot or \$300
Lots 17 - 40	whichever is greater (3-year period)
	\$ 750.00 Flat rate based on 50' x 50' building
	regardless of hangar size; (3-year period);
	5% discount if paying all 3 years in first year
Alcoholic Beverages	
On-Sale Intoxicating	\$ 2,000.00 annually
On-Sale 3.2% Malt Liquor	\$ 120.00 annually
On-Sale Sunday Only	\$ 200.00 annually
On-Sale Wine	\$ 300.00 annually
Temporary On-Sale Intoxicating	\$ 50.00 annually
Off-Sale Intoxicating	\$ 100.00 annually
Off-Sale 3.2% Malt Liquor	\$ 30.00 annually
Bottle Club	\$ 300.00 annually
City Hall Meeting Room Rent	
Conference Room	\$ 15.00 per hour (minimum \$15; maximum \$45)
General Meeting Room	\$ 20.00 per hour (minimum \$20; maximum \$60)
Council Chambers	\$ 20.00 per hour (minimum \$20; maximum \$60)
Miscellaneous License/Permits	
Circus, Menagerie, Shows, Concerts	\$ 175.00 per day
Dance	\$ 30.00 per day
	\$ 150.00 per year
Mechanical Amusement	\$ 20.00 per location + \$15 per machine
Non-Enclosed Premises	\$ 125.00 per year
Parade	\$ -
Peddlers	\$ 40.00 per person/per day + \$2,000 surety bond
	\$ 200.00 per person/per year + \$2,000 surety bond
Transient Merchant	\$ 40.00 per person/per day + \$2,000 surety bond
	\$ 850.00 per person/per year + \$2,000 surety bond
NSF Check Charge	\$ 35.00
Park Shelter Rent	\$ 30.00 per day
Rental License Fees	\$ 75.00 covers 1-3 units; additional \$25
Photocopies	\$ 0.25 per copy, per side
Credit Card Phone Processing Fee	\$ 5.00
Planning and Zoning	
Accessory Structure <200 SQ FT	\$ 60.00
Annexation Petition	\$ 5.00 per acre (minimum \$100)
Conditional Use	\$ 350.00
Driveway Permit	\$ 60.00
Fence <7' in Height	\$ 60.00
Home Occupation Permit	\$ 125.00
Rezoning Request	\$ 400.00
Sign Permit	\$ 60.00
Subdivision Plat - Preliminary	\$ 1,150.00
Subdivision Plat - Final	\$ 550.00
Vacation - Street or Alley	\$ 650.00
Variance	\$ 150.00
Zoning Ordinance Amendment	\$ 400.00
Zoning Verification Letter	\$ 60.00

ACTIVITIES WILL BE CHARGED REIMBURSEMENT OF OUT-OF-POCKET LEGAL AND ENGINEERING EXPENSES

Police

Animal at Large Fine	\$ 75.00	
Background Checks	\$ 20.00	
Barking Dog Fin	\$ 75.00	
Fingerprinting	\$ 25.00	
No Pet License Fine	\$ 75.00	
Parking Violation	\$ 25.00	
Peddler Violation Fine	\$ 125.00	
Pet License Fee (Dogs & Cats)	\$ 8.00	
Police Reports	\$ 10.00	one page; \$0.25/additional
Process Serving	\$ 35.00	
Vehicle Storage	\$ 25.00	per day
Towing Fee	\$ 75.00	

Recreation

	2019		
	Month-to-Month	Quarterly	Annual
Tier I - Family - Full Access	\$55.00	\$149.00	\$495.00
Tier II - Family - Fitness Room + Pool + Racquetball	\$52.00	\$140.00	\$468.00
Tier III - Family - Fitness Room + Pool	\$49.00	\$132.00	\$441.00
Tier IV - Family - Fitness Room	\$47.00	\$127.00	\$423.00
Tier V - Family - Indoor/Outdoor Pool	\$45.00		
Tier I - Adult - Full Access	\$28.00	\$76.00	\$252.00
Tier II - Adult - Fitness Room + Pool + Racquetball	\$25.00	\$68.00	\$225.00
Tier III - Adult - Fitness Room + Pool	\$23.00	\$62.00	\$207.00
Tier IV - Adult - Fitness Room	\$21.00	\$57.00	\$189.00
Tier V - Adult - Indoor/Outdoor Pool	\$18.00		
Tier I - Senior - Full Access	\$25.00	\$68.00	\$225.00
Tier II - Senior - Fitness Room + Pool + Racquetball	\$23.00	\$62.00	\$207.00
Tier III - Senior - Fitness Room + Pool	\$21.00	\$57.00	\$189.00
Tier IV - Senior - Fitness Room	\$19.00	\$51.00	\$171.00
Tier V - Senior - Indoor/Outdoor Pool	\$15.00		
Day Pass	\$ 6.00		
Day Pass 10 Day Punch Card	\$ 54.00		
Merrick Room	\$40.00/hr + \$10/additional hour		
Gym	\$40.00/hr + \$10/additional hour		
Pool	\$70.00/hr		
Ice Time	\$180.00/hr		
Arena Dry Floor Rental	\$75.00/hr		
Personal Training	\$40.00/hr		
Personal Training 10 HR Punch Card	\$ 360.00		

Right-of-Way Fees

Excavation Permit	Excavation Permit Fee	\$ 125.00
	Hole (Each)	\$ 95.00
	Trench and/or Bore (\$0.20/lineal foot)	\$ 20.00 per 100' + Hole fee
Obstruction Permit (up to 14 days)	Obstruction Permit (up to 14 days)	\$ 50.00
	Permit Extension (per day up to 14 days)	\$ 7.50 per day
	Delay Penalty	\$ 35.00 +\$10.00 per day after specified completion date

Surface Restoration

Bituminous Replacement - with shaping	\$ 190.00 per ton
Bituminous Replacement - no shaping	\$ 165.00 per ton
Curb Replacement	\$ 55.00 per foot

Special Assessment Search

Vehicle - Low Speed Electric	\$ 40.00
Zoning Ordinance & Subdivision Regulations Document	\$ 30.00
	\$ 50.00 Bound copy
	\$ 30.00 Photo copy

Park Dedication Fee

Residential - 1 Unit	\$ 200.00 Per unit
Residential - 2-4 Units	\$ 150.00 Per unit
Residential 5 or more	\$ 100.00 Per unit
Commercial and Industrial	Project Value x (0.0025) \$200 minimum/\$2,500 maximum

Tax Increment Financing Application	\$ 6,000.00
Tax Abatement Application	\$ 6,000.00

Water Meter

5/8" Meter	\$ 273.24
1" Meter	\$ 312.55
1-1/2" Meter	\$ 601.51
2" Meter	\$ 2,295.00
3" Meter	\$ 2,760.00
4" Meter	\$ 3,007.00