



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 2018 Proposed Final General Fund and EDA Levy

DATE: For the City Council meeting of December 11, 2017

PURPOSE/ACTION REQUESTED

Enclosed is the 2018 proposed final budget as prepared by city staff and AEM Financial Solutions. A final budget and tax levy will be approved and certified by 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 4.70 percent. However, the overall Citywide levy tax impact is 1.31 percent. The increase relates primarily to the items listed below:
- Wages and benefits
 - The hiring of a Building Official – staff along with the council, has suggested the implementation of a new staff position that would work mostly with residents and the City Administrator to improve on the City's push for a better community overall to grow the community and attract more residents and visitors.
 - Compensation adjustments based on the implementation of a compensation plan that was presented to Council on September 14, 2015.
- 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 \$30,000
 - Contingency set at \$70,000
 - Capital Equipment Purchases no longer purchased out of line items, have created a separate fund for this

- General Fund Revenue
 - Increase in LGA Dollars of approx. \$30,000
 - Small Cities Assistance Grant for approx. \$30,000
 - Increase in Building Permit Revenue from hiring Building Official
- Community Center
 - Capital Equipment Purchases no longer purchased out of line items, have created a separate fund for this
- 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 2018.

Workers' Compensation: Premium rate increase that could be in the 3 to 6 percent range.

Property: Hopeful that that will remain flat, but for budgeting, they could be a 2 to 3 percent increase.

Auto physical damage and auto liability: City should allow for an increase in the range of 3 to 5 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 is 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.

The small group market could potentially see a 10-15 percent increase due to health care reform requirements. However, actual increases will vary based on the city's own individual claims experience and the extent that the city is "pooled" with other employers. Cities should begin talking to their individual health and dental insurance carriers early about what to expect for their renewal. Noted that no increase for 2018 was budgeted for due to the possibility of changing health insurance providers.

Excise taxes on motor fuel.

Cities are exempt from the 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, 2017. This would be December 28, 2017.

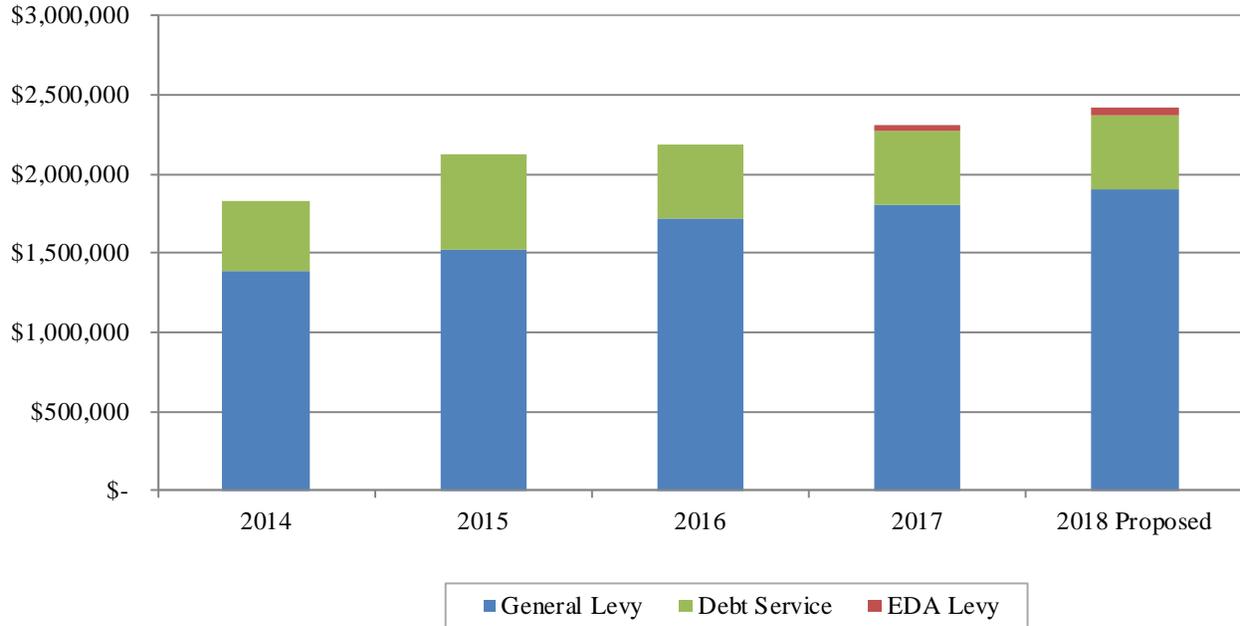
Tax Levy Summary

Overall, the tax levy includes levies for general operations, city infrastructure, debt services, and EDA. The levy increased by 4.70 percent when compared to 2017. The 2017 budgeted and 2018 tax levies are listed below:

	2017 Budget	2018 Proposed Budget	Increase (Decrease)	% Change
Base Levy				
General Fund	\$ 843,207	\$ 899,854	\$ 56,647	6.72%
Community Center	498,538	439,003	(59,535)	-11.94%
Sidewalk Reconstruction	185,500	-	(185,500)	-100.00%
Capital Improvement Plan	-	400,000	400,000	0.00%
Johnson Control Loan	122,000	166,000	44,000	36.07%
Pavement Management Plan	150,000	-	(150,000)	-100.00%
Total Base Levy	<u>1,799,245</u>	<u>1,904,857</u>	<u>105,612</u>	<u>5.87%</u>
Debt Service				
2008A GO Tax Abatement Bonds	50,000	40,000	(10,000)	-20.00%
2009A GO Imp. Bonds	40,500	-	(40,500)	-100.00%
2010D GO Capital Improvement	52,250	53,000	750	1.44%
2011B SA GO Refunding Bonds	15,000	54,000	39,000	260.00%
2012A GO Improvement Bonds	70,000	74,000	4,000	5.71%
2013B GO Street Reconstruction	77,000	78,000	1,000	1.30%
2014B Go Refunding Bonds - Library	68,000	64,000	(4,000)	-5.88%
2017A GO Street Improvement	-	13,000	13,000	0.00%
2014B GO Refunding bonds - fire	92,500	89,000	(3,500)	-3.78%
Total Debt Service Levy	<u>465,250</u>	<u>465,000</u>	<u>(250)</u>	<u>-0.05%</u>
Total General Levy	<u>\$ 2,264,495</u>	<u>\$ 2,369,857</u>	<u>\$ 105,362</u>	<u>4.65%</u>
EDA Levy				
EDA General Fund	40,000	42,900	2,900	100%
Total EDA Levy	<u>40,000</u>	<u>42,900</u>	<u>2,900</u>	
Total City Wide Levy	<u>\$ 2,304,495</u>	<u>\$ 2,412,757</u>	<u>\$ 108,262</u>	<u>4.70%</u>

The increase in the 2018 Final Tax Levy can be primarily attributed to the factors listed at the beginning of this memo or in fund statements at the end of this memo.

Levy Summary 2014 to 2018 Proposed



Summary of the City's Tax Capacity

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

Property Type	2014 Pay 2015	2015 Pay 2016	2016 Pay 2017	2017 Pay 2018	% Change
Commercial/Industrial	\$ 1,119,526	\$ 1,170,171	\$ 1,196,355	\$ 1,194,881	-0.12%
Apartment	321,675	361,444	384,739	213,864	-44.41%
Residential	1,200,708	1,234,272	1,239,242	1,510,326	21.87%
Agriculture	38,090	37,519	37,878	30,501	-19.48%
Other	28,238	29,539	20,321	22,872	12.55%
Total	\$ 2,708,237	\$ 2,832,945	\$ 2,878,535	\$ 2,972,444	4.60%

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 LESUEUR IMPACT ON TAX BILL

Value of Home	2016 Actual	2017 Actual	2018 Estimated	\$ Increase / (decrease)	% Increase / (decrease)	2018 Monthly Taxes	\$ Increase / (decrease) Monthly
\$ 100,000	\$ 767	\$ 820	\$ 831	\$ 11	1.31%	\$ 69	\$ 0.90
139,500	1,071	1,144	1,159	15	1.31%	97	1.25
160,000 *	1,228	1,312	1,329	17	1.31%	111	1.43
200,000	1,535	1,640	1,662	22	1.31%	138	1.79
250,000	1,919	2,050	2,077	27	1.31%	173	2.24
300,000	2,302	2,460	2,493	32	1.31%	208	2.69

* Average 2017 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 2018 levy is set the Council has the opportunity to decrease the levy but cannot increase. The preliminary levy was approved on September 11, 2017. However, the final levy must be approved and submitted no later than December 28, 2017.

CITY OF LE SUEUR, MINNESOTA						
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES - SUMMARY						
GENERAL FUND						
ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2015-2016, PERIOD TO DATE MAY 31, 2017 AND						
BUDGET FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2018						
	Actual	Actual	YTD	Budget	Budget	Percent
	2015	2016	May-17	2017	2018	Change
REVENUES						
Taxes	\$ 714,393	\$ 760,178	\$ 485,830	\$ 843,207	\$ 899,854	7% (1)
Special Assessments	-	-	-	-	-	
Licenses and permits	133,870	59,736	45,311	61,100	102,200	67% (2)
Intergovernmental	1,083,421	1,040,276	352	1,033,903	1,097,486	6%
Charges for services	18,457	15,962	5,544	14,250	13,250	-7%
Fines and forfeits	25,854	23,578	9,028	24,000	24,000	0%
Investment earnings	3,057	3,996	1,162	3,500	4,500	29% (3)
Miscellaneous	90,118	185,404	43,390	139,050	174,000	25% (4)
TOTAL REVENUES	2,069,170	2,089,130	590,617	2,119,010	2,315,290	9%
EXPENDITURES						
Mayor and council	32,113	29,985	16,233	33,000	33,060	0%
Administration	236,754	281,536	236,635	415,840	618,280	49% (5)
Accounting	51,805	72,546	26,672	117,100	137,850	18% (6)
City attorney	39,928	23,224	8,532	15,000	15,000	0%
Planning and zoning	6,537	1,791	843	35,000	39,320	12% (7)
Police	859,128	869,311	377,874	956,460	926,330	-3%
Police Reserves	27,989	28,398	4,334	15,250	14,990	-2%
Emergency Management/EOC	5,035	3,145	1,689	4,100	3,850	-6%
Building inspection	60,631	48,616	7,004	51,250	138,740	171% (8)
Streets	569,066	612,551	220,933	659,500	577,670	-12% (9)
Safety & Wellness	15,988	22,137	8,607	13,800	18,600	35% (10)
Parks and recreation	139,976	220,627	72,563	243,550	237,060	-3%
Forestry	12,795	21,839	8,702	22,000	23,790	8%
Library utilities	27,884	28,052	10,693	33,200	30,750	-7%
TOTAL EXPENDITURES	2,085,629	2,263,756	1,001,313	2,615,050	2,815,290	8%
EXCESS REVENUES (EXPENDITURES)	(16,459)	(174,626)	(410,696)	(496,040)	(500,000)	1%
OTHER FINANCING SOURCES (USES)						
Transfers in	350,000	350,000	208,333	500,000	500,000	0%
TRANSFERS OUT	(10,297)	(10,297)	(1,650)	(3,960)	-	-100% (11)
TOTAL OTHER FINANCING SOURCES (USES)	339,703	339,703	206,683	496,040	500,000	1%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES						
	\$ 323,244	\$ 165,077	\$ (204,013)	\$ -	\$ -	
Explanation of Budget Changes in revenue and expenditures over 10%						
(1)	Tax Revenue changes based on Expenditure changes to ensure a balanced budget is met.					
(2)	Increase in Building Permit Revenue.					
(3)	Increase in interest rates based on current market yields shows increase in interest revenue.					
(4)	Cable Franchise Fee now all coded in the General Fund with no offset to remit to CATV (former JPA).					
(5)	Contingency increases along with condemnation proceedings and personnel options.					
(6)	Approval of AEM Workforce Solutions to take over Payroll Services for the City.					
(7)	Increased based on needs of Community Development Director for future enhancement of the City.					
(8)	Contracted Building Inspection services no longer needed with the hiring of a Building Official which is reason for increase in line item.					
(9)	Large expenses in this department are now in a separate fund for CIP/CEP purchases instead of in individual line items.					
(10)	Increase in MMUA contract costs of approx. \$5,000.					
(11)	No longer need to transfer out to Johnson Control loan.					

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, 2015-2016, PERIOD TO DATE MAY 31, 2017 AND						
BUDGET FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2018						
	Actual	Actual	YTD	Budget	Budget	Percent
	2015	2016	May-17	2017	2018	Change
REVENUES						
Taxes	\$ 430,878	\$ 401,058	\$ 249,269	\$ 498,538	\$ 439,003	-12% (1)
Special Assessments	-	-	-	-	-	
Charges for services	608,967	724,157	266,711	653,600	631,200	-3%
Miscellaneous	31,634	43,757	32,139	24,000	30,000	25% (2)
TOTAL REVENUES	1,071,479	1,168,972	548,119	1,176,138	1,100,203	-6%
EXPENDITURES						
Swimming Pool	75,109	82,718	6,010	87,650	92,330	5%
Personnel Services	352,260	308,443	123,972	306,300	330,810	8%
Repairs and maintenance	84,232	102,976	61,440	96,000	59,500	-38% (3)
Administrative and general	416,920	434,772	144,898	440,485	423,300	-4%
Capital outlay	4,999	21,697	1,280	10,000	-	-100% (3)
TOTAL EXPENDITURES	933,520	950,606	337,600	940,435	905,940	-4%
EXCESS REVENUES (EXPENDITURES)	137,959	218,365	210,519	235,703	194,263	-18%
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	0%
TRANSFER OUT	(212,723)	(212,723)	(98,210)	(235,703)	(194,263)	-18% (4)
TOTAL OTHER FINANCING SOURCES (USES)	(212,723)	(212,723)	(98,210)	(235,703)	(194,263)	-18%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES						
	\$ (74,764)	\$ 5,642	\$ 112,310	\$ -	\$ -	
<u>Explanation of Budget Changes in revenue and expenditures over 5%</u>						
(1)	Change in where Taxes are being coded in 2018 due to reduction of transfers.					
(2)	Change in miscellaneous revenue based on previous years' actual numbers.					
(3)	Repairs and maintenance and Capital Outlay are now in a separate CIP/CEP fund.					
(4)	Reduced transfer by coding tax revenue for Johnson Control bond in the Johnson Control Fund.					

CITY OF LE SUEUR, MINNESOTA						
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES - SUMMARY						
FIRE - 225						
ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2015-2016, PERIOD TO DATE MAY 31, 2017 AND						
BUDGET FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2018						
	Actual	Actual	YTD	Budget	Budget	Percent
	2015	2016	May-17	2017	2018	Change
REVENUES						
Taxes	\$ 112,053	\$ -	\$ -	\$ -	\$ -	0%
Intergovernmental	-	6,378	-	-	-	
Charges for services	231,288	57,486	97,682	134,800	125,000	-7%
Miscellaneous	2,581	75,893	-	-	-	0%
TOTAL REVENUES	345,922	139,758	97,682	134,800	125,000	-7%
EXPENDITURES						
Public Safety	53,295	57,532	18,205	51,650	52,250	1%
Fire fighting	35,567	34,878	8,529	46,400	44,900	-3%
Prevention	9,092	9,646	177	6,500	5,500	-15%
Training	4,994	13,645	5,202	5,500	5,500	0%
Communications	962	1,387	552	1,250	1,250	0%
Repair services	14,228	13,873	10,699	6,750	2,100	-69%
Other services and charges	10,431	11,260	2,550	13,750	11,500	-16%
Capital outlay	985	75,788	-	3,000	3,000	0%
TOTAL EXPENDITURES	129,554	218,010	45,914	134,800	126,000	-7%
EXCESS REVENUES (EXPENDITURES)	216,367	(78,252)	51,768	-	(1,000)	0%
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	0%
TRANSFERS OUT	(160,348)	-	(4,000)	-	-	0%
TOTAL OTHER FINANCING SOURCES (USES)	(160,348)	-	(4,000)	-	-	0%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES						
	\$ 56,019	\$ (78,252)	\$ 47,768	\$ -	\$ (1,000)	
Explanation of Changes over 10%.						
1 Reduction of expenses based on historical trends, specifically the miscellaneous expenses line item.						
2 Purchase of equipment parts in 2017 means a reduction of \$5,000 in this line item for 2018.						
3 Decrease in electric utility expenses based on historical trends.						



Account Number	Account Name	2018 2018	2017 2017
Fund: 101 - GENERAL FUND			
101-3-31010	CURRENT AD VALOREM TAXES	899,854.00	843,207.00
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	10,500.00
101-4-32190	OTHER BUSINESS LIC & PERMITS	1,000.00	400.00
101-4-32210	BUILDING PERMITS	85,000.00	50,000.00
101-4-32240	ANIMAL LICENSES	600.00	600.00
101-4-32260	R.O.W. PERMIT FEES	1,500.00	1,500.00
101-4-32270	PLANNING & ZONING FEES	1,500.00	1,000.00
101-4-32280	RENTAL LICENSES	5,000.00	0.00
101-5-33155	FEDERAL GRANTS	0.00	0.00
101-5-33401	LOCAL GOVERNMENT AID	975,350.00	944,903.00
101-5-33402	SMALL CITY ASSISTANCE GRANT	31,136.00	0.00
101-5-33416	POLICE STATE AID	55,000.00	53,000.00
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	1,000.00	1,000.00
101-6-34205	Police Reserve	4,500.00	4,500.00
101-6-34303	STREET DEPARTMENT SERVICES	1,500.00	2,500.00
101-6-34780	PARK FEES	1,000.00	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	4,500.00	3,500.00
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	3,000.00	3,000.00
101-8-36250	MISC REFUNDS & REIMBURSEMENT	50,000.00	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	6,000.00
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	6,000.00
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: 2018 Period Ending: 01/31/2018

Account Number	Account Name	2018 2018	2017 2017
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	0.00
101-9-39223	TRANSFER FROM COMM CTR FUND	10,000.00	10,000.00
101-9-39224	TRANS FOR SAFETY & WELLNESS	18,000.00	16,050.00
Department: 41110 - CITY COUNCIL			
101-41110-106	COUNCIL SALARIES	21,420.00	21,400.00
101-41110-121	PERA CONTRIBUTIONS	0.00	0.00
101-41110-122	FICA CONTRIBUTIONS	1,330.00	1,300.00
101-41110-125	MEDICARE CONTRIBUTIONS	310.00	300.00
101-41110-207	TRAINING & INSTRUCTIONAL EXP	6,000.00	6,000.00
101-41110-331	TRAVEL EXPENSE	4,000.00	4,000.00
Total Department: 41110 - CITY COUNCIL:		33,060.00	33,000.00
Department: 41320 - CITY ADMINISTRATOR			
101-41320-101	FULL-TIME EMPLOYEES-REGULAR	124,710.00	119,300.00
101-41320-102	WAGES PT	0.00	0.00
101-41320-104	TEMPORARY EMPLOYEES	5,700.00	5,700.00
101-41320-108	MAINTENANCE SALARIES	3,860.00	3,500.00
101-41320-118	INSURANCE WAIVER PAYMENT	550.00	550.00
101-41320-121	PERA CONTRIBUTIONS	9,640.00	9,200.00
101-41320-122	FICA CONTRIBUTIONS	8,320.00	8,000.00
101-41320-125	MEDICARE CONTRIBUTIONS	1,950.00	1,900.00
101-41320-127	HEALTH SAVINGS CONTRIBUTION	1,510.00	1,500.00
101-41320-131	HEALTH INSURANCE	8,840.00	6,500.00
101-41320-133	LIFE INSURANCE	710.00	700.00
101-41320-142	UNEMPLOYMENT BENEFIT PAYABLE	0.00	0.00
101-41320-201	OFFICE SUPPLIES	5,000.00	6,750.00
101-41320-202	COPYING EXPENSE	1,500.00	1,800.00
101-41320-207	TRAINING & INSTRUCTIONAL EXP	2,000.00	1,750.00
101-41320-217	UNIFORMS	250.00	250.00
101-41320-309	DATA PROCESSING EXPENSES	18,000.00	18,000.00
101-41320-321	TELEPHONE EXPENSE	8,000.00	8,000.00
101-41320-322	POSTAGE EXPENSE	2,000.00	2,000.00
101-41320-331	TRAVEL EXPENSE	6,000.00	5,900.00
101-41320-354	PRINTING & BINDING EXPENSE	2,600.00	2,600.00
101-41320-433	DUES & SUBSCRIPTIONS	12,000.00	16,500.00
101-41320-437	MISCELLANEOUS EXPENSE	10,000.00	9,600.00
Total Department: 41320 - CITY ADMINISTRATOR:		233,140.00	230,000.00
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	44,780.00	38,300.00
101-41530-102	WAGES PT	0.00	0.00
101-41530-103	OVERTIME	0.00	0.00
101-41530-118	INSURANCE WAIVER PAYMENT	200.00	200.00
101-41530-121	PERA CONTRIBUTIONS	3,360.00	2,900.00
101-41530-122	FICA CONTRIBUTIONS	2,780.00	2,400.00
101-41530-125	MEDICARE CONTRIBUTIONS	650.00	600.00
101-41530-127	HEALTH SAVINGS CONTRIBUTION	670.00	600.00
101-41530-131	HEALTH INSURANCE	10,240.00	8,600.00
101-41530-133	LIFE INSURANCE	170.00	200.00
101-41530-207	TRAINING & INSTRUCTIONAL EXP	500.00	300.00

Budget Listing

For Fiscal: 2018 Period Ending: 01/31/2018

Account Number	Account Name	2018 2018	2017 2017
101-41530-301	AUDIT EXPENSE	17,000.00	17,000.00
101-41530-314	CONSULTANTS	57,500.00	46,000.00
101-41530-321	TELEPHONE EXPENSE	0.00	0.00
101-41530-331	TRAVEL EXPENSE	0.00	0.00
101-41530-437	MISCELLANEOUS EXPENSE	0.00	0.00
Total Department: 41530 - ACCOUNTING:		137,850.00	117,100.00
Department: 41610 - LEGAL			
101-41610-304	LEGAL FEES	15,000.00	15,000.00
Total Department: 41610 - LEGAL:		15,000.00	15,000.00
Department: 41910 - PLANNING AND ZONING			
101-41910-101	FULL-TIME EMPLOYEES-REGULAR	23,960.00	21,600.00
101-41910-113	PER DIEMS	0.00	0.00
101-41910-118	INSURANCE WAIVER PAYMENT	0.00	0.00
101-41910-121	PERA CONTRIBUTIONS	1,800.00	1,600.00
101-41910-122	FICA CONTRIBUTIONS	1,490.00	1,300.00
101-41910-125	MEDICARE CONTRIBUTIONS	350.00	300.00
101-41910-127	HEALTH SAVINGS CONTRIBUTION	270.00	300.00
101-41910-131	HEALTH INSURANCE	1,420.00	1,600.00
101-41910-133	LIFE INSURANCE	130.00	100.00
101-41910-201	OFFICE SUPPLIES	1,000.00	0.00
101-41910-314	CONSULTANTS	6,000.00	8,000.00
101-41910-321	TELEPHONE EXPENSE	1,200.00	0.00
101-41910-331	TRAVEL EXPENSE	1,000.00	0.00
101-41910-354	PRINTING & BINDING EXPENSE	200.00	200.00
101-41910-437	MISCELLANEOUS EXPENSE	500.00	0.00
101-41910-446	PLANNING & ZONING EXPENSES	0.00	0.00
Total Department: 41910 - PLANNING AND ZONING:		39,320.00	35,000.00
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	532,610.00	509,200.00
101-42120-102	WAGES PT	57,080.00	57,100.00
101-42120-103	OVERTIME	2,500.00	2,500.00
101-42120-108	MAINTENANCE SALARIES	3,860.00	3,500.00
101-42120-118	INSURANCE WAIVER PAYMENT	2,500.00	2,500.00
101-42120-121	PERA CONTRIBUTIONS	91,860.00	88,200.00
101-42120-122	FICA CONTRIBUTIONS	6,600.00	6,400.00
101-42120-125	MEDICARE CONTRIBUTIONS	8,610.00	8,300.00
101-42120-127	HEALTH SAVINGS CONTRIBUTION	5,400.00	5,200.00
101-42120-131	HEALTH INSURANCE	63,970.00	60,200.00
101-42120-133	LIFE INSURANCE	2,640.00	2,600.00
101-42120-142	UNEMPLOYMENT BENEFIT PAYABLE	0.00	0.00
101-42120-201	OFFICE SUPPLIES	2,000.00	2,000.00
101-42120-207	TRAINING & INSTRUCTIONAL EXP	0.00	0.00
101-42120-212	MOTOR FUELS	0.00	0.00
101-42120-217	UNIFORMS	4,500.00	4,500.00
101-42120-221	EQUIPMENT PARTS	0.00	0.00
101-42120-304	LEGAL FEES	30,000.00	36,000.00
101-42120-305	MEDICAL FEES	1,000.00	1,000.00

Account Number	Account Name	2018 2018	2017 2017
101-42120-309	DATA PROCESSING EXPENSES	32,800.00	32,800.00
101-42120-311	ANIMAL CONTROL	0.00	0.00
101-42120-321	TELEPHONE EXPENSE	10,000.00	10,000.00
101-42120-325	BCA LEASE LINE	0.00	0.00
101-42120-331	TRAVEL EXPENSE	0.00	0.00
101-42120-354	PRINTING & BINDING EXPENSE	200.00	200.00
101-42120-381	ELECTRIC UTILITIES	3,500.00	3,500.00
101-42120-383	GAS UTILITIES	1,500.00	1,500.00
101-42120-400	JANITORIAL SERVICES	5,000.00	8,000.00
101-42120-401	BUILDING REPAIR & MAINT	2,000.00	2,000.00
101-42120-407	PROPERTY MAINTENANCE	0.00	0.00
101-42120-426	CRIME PREVENTION	500.00	500.00
101-42120-431	SQUAD MAINTENANCE	0.00	0.00
101-42120-433	DUES & SUBSCRIPTIONS	700.00	700.00
101-42120-437	MISCELLANEOUS EXPENSE	1,000.00	1,000.00
101-42120-438	TOWING CHARGES	0.00	0.00
101-42120-448	NARCOTIC TASK FORCE EXPENSE	7,000.00	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:		881,330.00	858,400.00
Department: 42140 - POLICE TRAINING			
101-42140-207	TRAINING & INSTRUCTIONAL EXP	4,000.00	4,000.00
101-42140-331	TRAVEL EXPENSE	1,200.00	1,200.00
Total Department: 42140 - POLICE TRAINING:		5,200.00	5,200.00
Department: 42151 - POLICE COMMUNICATION SERV			
101-42151-323	RADIO/PAGER EXPENSE	0.00	0.00
101-42151-325	BCA LEASE LINE	2,300.00	2,300.00
Total Department: 42151 - POLICE COMMUNICATION SERV:		2,300.00	2,300.00
Department: 42152 - POLICE AUTOMOTIVE SERVICES			
101-42152-212	MOTOR FUELS	12,000.00	20,000.00
101-42152-221	EQUIPMENT PARTS	10,000.00	24,660.00
101-42152-428	SQUAD LEASE	0.00	26,000.00
101-42152-431	SQUAD MAINTENANCE	5,000.00	5,000.00
101-42152-438	TOWING CHARGES	500.00	500.00
Total Department: 42152 - POLICE AUTOMOTIVE SERVICES:		27,500.00	76,160.00
Department: 42401 - BUILDING CODE ENFORCEMENT			
101-42401-101	FULL-TIME EMPLOYEES-REGULAR	105,760.00	0.00
101-42401-121	PERA CONTRIBUTIONS	7,930.00	0.00
101-42401-122	FICA CONTRIBUTIONS	6,560.00	0.00
101-42401-125	MEDICARE CONTRIBUTIONS	1,530.00	0.00
101-42401-127	HEALTH SAVINGS CONTRIBUTION	1,060.00	0.00
101-42401-131	HEALTH INSURANCE	5,670.00	0.00
101-42401-133	LIFE INSURANCE	530.00	0.00
101-42401-142	UNEMPLOYMENT BENEFIT PAYABLE	0.00	0.00
101-42401-201	OFFICE SUPPLIES	5,000.00	50.00
101-42401-207	TRAINING & INSTRUCTIONAL EXP	1,000.00	0.00
101-42401-212	MOTOR FUELS	0.00	0.00
101-42401-321	TELEPHONE EXPENSE	1,200.00	0.00
101-42401-331	TRAVEL EXPENSE	1,000.00	0.00
101-42401-408	BUILDING INSPECTION SERVICE	0.00	50,000.00
101-42401-425	RENTAL LICENSE FEES	0.00	0.00
101-42401-437	MISCELLANEOUS EXPENSE	1,500.00	1,200.00
Total Department: 42401 - BUILDING CODE ENFORCEMENT:		138,740.00	51,250.00
Department: 42500 - POLICE RESERVES			
101-42500-102	WAGES PT	8,000.00	8,000.00
101-42500-108	MAINTENANCE SALARIES	1,290.00	1,200.00

Account Number	Account Name	2018 2018	2017 2017
101-42500-115	POLICE RESERVES EXPENSE	200.00	200.00
101-42500-118	INSURANCE WAIVER PAYMENT	0.00	0.00
101-42500-121	PERA CONTRIBUTIONS	100.00	100.00
101-42500-122	FICA CONTRIBUTIONS	80.00	100.00
101-42500-125	MEDICARE CONTRIBUTIONS	20.00	0.00
101-42500-127	HEALTH SAVINGS CONTRIBUTION	30.00	0.00
101-42500-131	HEALTH INSURANCE	110.00	0.00
101-42500-133	LIFE INSURANCE	10.00	0.00
101-42500-142	UNEMPLOYMENT BENEFIT PAYABLE	0.00	0.00
101-42500-201	OFFICE SUPPLIES	50.00	50.00
101-42500-212	MOTOR FUELS	200.00	200.00
101-42500-217	UNIFORMS	500.00	1,000.00
101-42500-321	TELEPHONE EXPENSE	400.00	400.00
101-42500-331	TRAVEL EXPENSE	0.00	0.00
101-42500-381	ELECTRIC UTILITIES	900.00	900.00
101-42500-383	GAS UTILITIES	1,000.00	1,000.00
101-42500-400	JANITORIAL SERVICES	500.00	500.00
101-42500-401	BUILDING REPAIR & MAINT	200.00	200.00
101-42500-404	MACHINERY & EQUIPMENT REPAIR	500.00	500.00
101-42500-433	DUES & SUBSCRIPTIONS	900.00	900.00
101-42500-735	TRANSFER TO DEBT SERVICE	0.00	0.00
Total Department: 42500 - POLICE RESERVES:		14,990.00	15,250.00
Department: 42700 - ANIMAL CONTROL			
101-42700-311	ANIMAL CONTROL	10,000.00	14,400.00
Total Department: 42700 - ANIMAL CONTROL:		10,000.00	14,400.00
Department: 42800 - EMERGENCY MANAGEMENT/EOC			
101-42800-201	OFFICE SUPPLIES	100.00	100.00
101-42800-229	CONTRACTED MAINT SERVICES	1,500.00	1,500.00
101-42800-321	TELEPHONE EXPENSE	1,400.00	1,400.00
101-42800-322	POSTAGE EXPENSE	0.00	0.00
101-42800-331	TRAVEL EXPENSE	250.00	500.00
101-42800-355	COMMUNITY OUTREACH	0.00	0.00
101-42800-433	DUES & SUBSCRIPTIONS	100.00	100.00
101-42800-437	MISCELLANEOUS EXPENSE	500.00	500.00
Total Department: 42800 - EMERGENCY MANAGEMENT/EOC:		3,850.00	4,100.00
Department: 43121 - STREET DEPARTMENT			
101-43121-101	FULL-TIME EMPLOYEES-REGULAR	297,880.00	276,000.00
101-43121-102	WAGES PT	5,150.00	10,200.00
101-43121-103	OVERTIME	3,500.00	3,500.00
101-43121-108	MAINTENANCE SALARIES	3,860.00	3,500.00
101-43121-118	INSURANCE WAIVER PAYMENT	0.00	0.00
101-43121-121	PERA CONTRIBUTIONS	23,020.00	21,700.00
101-43121-122	FICA CONTRIBUTIONS	19,030.00	18,000.00
101-43121-125	MEDICARE CONTRIBUTIONS	4,450.00	4,200.00
101-43121-127	HEALTH SAVINGS CONTRIBUTION	5,530.00	5,200.00
101-43121-131	HEALTH INSURANCE	71,090.00	64,700.00
101-43121-133	LIFE INSURANCE	1,460.00	1,500.00
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	1,500.00	1,300.00
101-43121-212	MOTOR FUELS	20,000.00	30,000.00
101-43121-213	LUBRICANTS & ADDITIVES	2,500.00	2,500.00
101-43121-215	SHOP MATERIALS	5,000.00	5,000.00
101-43121-216	CHEMICALS & CHEMICAL PRODUCT	1,500.00	1,500.00
101-43121-217	UNIFORMS	6,500.00	6,500.00
101-43121-219	OPERATING SUPPLIES	0.00	0.00
101-43121-221	EQUIPMENT PARTS	20,000.00	20,000.00

Account Number	Account Name	2018 2018	2017 2017
101-43121-222	TIRES	7,000.00	14,000.00
101-43121-224	STREET MAINTENANCE MATERIALS	20,000.00	50,000.00
101-43121-225	LANDSCAPING MATERIALS	0.00	0.00
101-43121-226	SIGNS & PAINT	3,000.00	3,000.00
101-43121-240	SMALL TOOLS AND EQUIPMENT	2,500.00	5,000.00
101-43121-252	SAND & SALT	0.00	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	5,000.00	8,500.00
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	0.00	0.00
101-43121-331	TRAVEL EXPENSE	500.00	1,000.00
101-43121-380	MUNICIAPL UTIL-PARK IRRIGATE	0.00	0.00
101-43121-381	ELECTRIC UTILITIES	4,000.00	5,000.00
101-43121-383	GAS UTILITIES	4,000.00	5,000.00
101-43121-384	COMPOST SITE/CONTRACTED REFUSE	100.00	100.00
101-43121-400	JANITORIAL SERVICES	0.00	0.00
101-43121-401	BUILDING REPAIR & MAINT	1,000.00	1,000.00
101-43121-404	MACHINERY & EQUIPMENT REPAIR	5,000.00	5,000.00
101-43121-405	SEALCOATING	0.00	45,000.00
101-43121-411	CSAH ROAD MAINTENANCE	15,000.00	15,000.00
101-43121-416	MACHINERY RENTAL	0.00	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	0.00	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:		563,170.00	637,000.00
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	12,500.00	20,000.00
101-43125-416	MACHINERY RENTAL	2,000.00	2,500.00
Total Department: 43125 - ICE & SNOW REMOVAL:		14,500.00	22,500.00
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	100.00
101-44000-218	PROGRAM SUPPLIES	500.00	500.00
101-44000-314	CONSULTANTS	17,500.00	12,500.00
101-44000-322	POSTAGE EXPENSE	0.00	0.00
101-44000-331	TRAVEL EXPENSE	0.00	100.00
101-44000-433	DUES & SUBSCRIPTIONS	100.00	100.00

Budget Listing

For Fiscal: 2018 Period Ending: 01/31/2018

Account Number	Account Name	2018 2018	2017 2017
101-44000-437	MISCELLANEOUS EXPENSE	500.00	500.00
Total Department: 44000 - SAFETY & WELLNESS:		18,600.00	13,800.00
Department: 45201 - PARK DEPARTMENT			
101-45201-101	FULL-TIME EMPLOYEES-REGULAR	121,130.00	98,600.00
101-45201-102	WAGES PT	22,450.00	31,800.00
101-45201-103	OVERTIME	1,000.00	1,000.00
101-45201-118	INSURANCE WAIVER PAYMENT	550.00	550.00
101-45201-121	PERA CONTRIBUTIONS	10,770.00	9,800.00
101-45201-122	FICA CONTRIBUTIONS	8,900.00	8,100.00
101-45201-125	MEDICARE CONTRIBUTIONS	2,080.00	1,900.00
101-45201-127	HEALTH SAVINGS CONTRIBUTION	3,730.00	0.00
101-45201-131	HEALTH INSURANCE	17,610.00	15,400.00
101-45201-133	LIFE INSURANCE	1,140.00	1,100.00
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	700.00	700.00
101-45201-212	MOTOR FUELS	5,000.00	6,500.00
101-45201-215	SHOP MATERIALS	1,250.00	1,500.00
101-45201-216	CHEMICALS & CHEMICAL PRODUCT	2,000.00	1,500.00
101-45201-217	UNIFORMS	500.00	500.00
101-45201-221	EQUIPMENT PARTS	1,500.00	1,600.00
101-45201-222	TIRES	500.00	900.00
101-45201-223	BUILDING REPAIR SUPPLIES	750.00	750.00
101-45201-225	LANDSCAPING MATERIALS	2,500.00	20,000.00
101-45201-237	BUILDING MATERIALS	1,000.00	1,000.00
101-45201-240	SMALL TOOLS AND EQUIPMENT	1,000.00	1,350.00
101-45201-253	IRRIGATION REPAIR & MATERIAL	0.00	2,000.00
101-45201-256	FLAGS	1,000.00	1,500.00
101-45201-305	MEDICAL FEES	0.00	0.00
101-45201-321	TELEPHONE EXPENSE	400.00	400.00
101-45201-331	TRAVEL EXPENSE	0.00	0.00
101-45201-380	MUNICIPAL UTIL-PARK IRRIGATE	3,000.00	3,000.00
101-45201-381	ELECTRIC UTILITIES	15,000.00	15,000.00
101-45201-383	GAS UTILITIES	2,500.00	4,500.00
101-45201-384	COMPOST SITE/CONTRACTED REFUSE	0.00	0.00
101-45201-401	BUILDING REPAIR & MAINT	1,500.00	1,500.00
101-45201-404	MACHINERY & EQUIPMENT REPAIR	4,000.00	4,000.00
101-45201-427	BALLPARK/PARKING LOT MATERIA	0.00	3,500.00
101-45201-429	LEASED EQUIP	3,600.00	3,600.00
101-45201-433	DUES & SUBSCRIPTIONS	0.00	0.00
101-45201-748	TRANS TO JOHNSON CONTRL DEBT	0.00	3,960.00
Total Department: 45201 - PARK DEPARTMENT:		237,060.00	247,510.00
Department: 45204 - FORESTRY & NURSERY			
101-45204-101	FULL-TIME EMPLOYEES-REGULAR	13,920.00	13,000.00
101-45204-121	PERA CONTRIBUTIONS	1,040.00	1,000.00
101-45204-122	FICA CONTRIBUTIONS	860.00	800.00
101-45204-125	MEDICARE CONTRIBUTIONS	200.00	200.00
101-45204-127	HEALTH SAVINGS CONTRIBUTION	420.00	0.00
101-45204-131	HEALTH INSURANCE	3,530.00	2,900.00
101-45204-133	LIFE INSURANCE	70.00	100.00
101-45204-207	TRAINING & INSTRUCTIONAL EXP	300.00	300.00
101-45204-221	EQUIPMENT PARTS	1,000.00	1,000.00
101-45204-239	TREE PURCHASES-TREE FARM	1,000.00	1,000.00
101-45204-248	TREE REPLACEMENT PROGRAM	1,000.00	1,000.00
101-45204-255	ARBOR DAY EXPENSES	200.00	200.00
101-45204-321	TELEPHONE EXPENSE	0.00	0.00

Account Number	Account Name	2018 2018	2017 2017
101-45204-416	MACHINERY RENTAL	250.00	500.00
Total Department: 45204 - FORESTRY & NURSERY:		23,790.00	22,000.00
Department: 45500 - LIBRARY MAINTENANCE			
101-45500-321	TELEPHONE EXPENSE	1,100.00	1,100.00
101-45500-381	ELECTRIC UTILITIES	9,000.00	9,100.00
101-45500-383	GAS UTILITIES	2,750.00	3,300.00
101-45500-400	JANITORIAL SERVICES	14,400.00	13,200.00
101-45500-401	BUILDING REPAIR & MAINT	3,500.00	6,500.00
Total Department: 45500 - LIBRARY MAINTENANCE:		30,750.00	33,200.00
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	240,000.00	75,000.00
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	1,000.00	500.00
101-49200-453	COMMUNITY VISIONING STUDY	0.00	0.00
101-49200-454	COMPREHENSIVE PLAN UPDATE	0.00	12,500.00
101-49200-455	HOUSING PROGRAM	30,000.00	0.00
101-49200-460	JOINT SERVICES BUILDING EXPENSES	0.00	0.00
101-49200-492	SAFETY & WELLNESS PROGRAM	5,740.00	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:		276,740.00	93,740.00
Department: 49220 - WORKER'S COMP			
101-49220-151	WORKER'S COMP PREMIUMS	55,000.00	41,200.00
Total Department: 49220 - WORKER'S COMP:		55,000.00	41,200.00
Department: 49240 - GENERAL LIABILITY INSURANCE			
101-49240-361	GENERAL LIABILITY INSURANCE	27,500.00	25,000.00
Total Department: 49240 - GENERAL LIABILITY INSURANCE:		27,500.00	25,000.00
Total Fund: 101 - GENERAL FUND:		0.00	0.00

Account Number	Account Name	2018 2018	2017 2017
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	99,800.00
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	8,000.00
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	2,500.00
225-42200-217	UNIFORMS	1,500.00	2,500.00
225-42200-219	OPERATING SUPPLIES	1,000.00	1,000.00
225-42200-221	EQUIPMENT PARTS	1,000.00	6,000.00
225-42200-229	CONTRACTED MAINT SERVICES	1,100.00	750.00
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	3,400.00
225-42200-363	AUTO & TRUCK INSURANCE	4,000.00	4,500.00
225-42200-381	ELECTRIC UTILITIES	7,500.00	9,000.00
225-42200-383	GAS UTILITIES	3,000.00	3,750.00
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	5,000.00
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	134,800.00
Total Fund: 225 - FIRE SERVICE FUND:		-1,000.00	0.00

Account Number	Account Name	2018 2018	2017 2017
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

Budget Listing

For Fiscal: 2018 Period Ending: 01/31/2018

Account Number	Account Name	2018 2018	2017 2017
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

Account Number	Account Name	2018 2018	2017 2017
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	36,000.00	3,000.00
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	20,000.00	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	6,430.00	0.00
235-49810-118	INSURANCE WAIVER PAYMENT	0.00	0.00
235-49810-121	PERA CONTRIBUTIONS	480.00	0.00
235-49810-122	FICA CONTRIBUTIONS	400.00	0.00
235-49810-125	MEDICARE CONTRIBUTIONS	90.00	0.00
235-49810-127	HEALTH SAVINGS CONTRIBUTION	130.00	0.00
235-49810-131	HEALTH INSURANCE	570.00	0.00
235-49810-133	LIFE INSURANCE	30.00	0.00
235-49810-212	MOTOR FUELS	1,500.00	2,000.00
235-49810-215	SHOP MATERIALS	200.00	200.00
235-49810-221	EQUIPMENT PARTS	1,800.00	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	500.00	500.00
235-49810-361	GENERAL LIABILITY INSURANCE	5,500.00	5,500.00
235-49810-381	ELECTRIC UTILITIES	3,000.00	3,500.00
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	1,400.00
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:		56,695.00	49,465.00
Total Fund: 235 - AIRPORT FUND:		17,605.00	-8,165.00

Account Number	Account Name	2018 2018	2017 2017
Fund: 240 - HRA FUND			
240-6-34108	HRA REIMBURSEMENT	107,370.00	0.00
Department: 46330 - HRA EXPENDITURES			
240-46330-101	FULL-TIME EMPLOYEES-REGULAR	80,000.00	0.00
240-46330-103	OVERTIME	0.00	0.00
240-46330-113	PER DIEMS	3,000.00	0.00
240-46330-121	PERA CONTRIBUTIONS	6,000.00	0.00
240-46330-122	FICA CONTRIBUTIONS	5,120.00	0.00
240-46330-125	MEDICARE CONTRIBUTIONS	1,000.00	0.00
240-46330-127	HEALTH SAVINGS CONTRIBUTION	1,000.00	0.00
240-46330-131	HEALTH INSURANCE	11,000.00	0.00
240-46330-132	OPEB EXPENSE	0.00	0.00
240-46330-133	LIFE INSURANCE	250.00	0.00
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	0.00
	Total Fund: 240 - HRA FUND:	0.00	0.00

Account Number	Account Name	2018 2018	2017 2017
Fund: 250 - YOUTH OPPORTUNITIES FUND			
250-6-34100	HEALTHY COMM REIMBURSEMENT	23,733.00	0.00
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	0.00
250-44150-121	PERA CONTRIBUTIONS	0.00	0.00
250-44150-122	FICA CONTRIBUTIONS	1,408.00	0.00
250-44150-125	MEDICARE CONTRIBUTIONS	275.00	0.00
250-44150-142	UNEMPLOYMENT BENEFIT PAYABLE	50.00	0.00
	Total Department: 44150 - YOUTH OPPORTUNITIES:	23,733.00	0.00
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	2018 2018	2017 2017
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	175,703.00
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	85,703.00
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	175,703.00
Total Fund: 301 - 2014 GROSS REVENUE RECREATIONAL FACILITIES BO...		0.50	0.00

Account Number	Account Name	2018 2018	2017 2017
Fund: 309 - GO OBLIG LIBRARY BONDS 2002			
309-3-31010	CURRENT AD VALOREM TAXES	64,000.00	68,000.00
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	55,000.00	50,000.00
309-47000-611	BOND INTEREST	6,000.00	7,000.00
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:	61,000.00	57,000.00
	Total Fund: 309 - GO OBLIG LIBRARY BONDS 2002:	3,000.00	11,000.00

Account Number	Account Name	2018 2018	2017 2017
Fund: 310 - GO FIRE STATION BONDS/2002			
310-3-31010	CURRENT AD VALOREM TAXES	89,000.00	92,500.00
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	22,600.00	24,000.00
310-47000-620	FISCAL AGENT FEE	0.00	0.00
310-47000-621	ISSUANCE EXPENSE	0.00	0.00
	Total Department: 47000 - DEBT SERVICE:	92,600.00	94,000.00
	Total Fund: 310 - GO FIRE STATION BONDS/2002:	-3,600.00	-1,500.00

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

Account Number	Account Name	2018 2018	2017 2017
Fund: 316 - JOHNSON CONTROL FACILITY IMP			
316-3-31010	CURRENT AD VALOREM TAXES	166,000.00	122,000.00
316-6-34110	REIMBURSEMENT FROM HOSPITAL	81,741.00	81,741.00
316-8-36210	INTEREST EARNINGS	5,000.00	19,000.00
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	40,000.00
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	223,936.86	214,715.00
316-47000-611	BOND INTEREST	32,783.34	42,006.00
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:		256,720.20	256,721.00
Total Fund: 316 - JOHNSON CONTROL FACILITY IMP:		-3,979.20	6,020.00

Account Number	Account Name	2018 2018	2017 2017
Fund: 318 - GO TAX ABATEMENT REV/2008			
318-3-31010	CURRENT AD VALOREM TAXES	40,000.00	50,000.00
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	3,145.00	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	35,000.00	50,000.00
318-47000-611	BOND INTEREST	1,295.00	3,145.00
318-47000-724	TRANSFER TO OTHER FUNDS	0.00	0.00
	Total Department: 47000 - DEBT SERVICE:	36,295.00	53,145.00
	Total Fund: 318 - GO TAX ABATEMENT REV/2008:	6,850.00	0.00

Account Number	Account Name	2018 2018	2017 2017
Fund: 320 - 2010 GO POLICE CIP BONDS			
320-3-31010	CURRENT AD VALOREM TAXES	53,000.00	52,250.00
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	40,000.00	40,000.00
320-47000-611	BOND INTEREST	10,685.00	12,005.00
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:	50,685.00	52,005.00
	Total Fund: 320 - 2010 GO POLICE CIP BONDS:	2,315.00	245.00

Account Number	Account Name	2018 2018	2017 2017
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	195,938.85	146,056.00
321-47000-611	BOND INTEREST	232,745.57	282,628.00
321-47000-621	ISSUANCE EXPENSE	0.00	0.00
	Total Department: 47000 - DEBT SERVICE:	428,684.42	428,684.00
	Total Fund: 321 - 2010 MEDICAL FACILITY BOND:	0.58	1.00

Account Number	Account Name	2018 2018	2017 2017
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	2018 2018	2017 2017
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	72,271.58	68,288.54
376-47000-611	BOND INTEREST	120,228.42	124,211.46
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	2018 2018	2017 2017
Fund: 380 - EDA GENERAL FUND			
380-3-31010	CURRENT AD VALOREM TAXES	42,900.00	40,000.00
380-3-31020	MARKET VALUE CREDIT/TIF	0.00	0.00
380-5-33430	GRANTS	833.33	0.00
380-8-34923	LAND RENTAL	25,000.00	34,125.00
380-8-36210	INTEREST EARNINGS	150.00	150.00
380-8-36250	MISC REFUNDS & REIMBURSEMENT	5,000.00	0.00
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	3,000.00
380-46500-101	FULL-TIME EMPLOYEES-REGULAR	71,870.00	64,800.00
380-46500-105	COMMISSIONER SALARY	0.00	1,000.00
380-46500-121	PERA CONTRIBUTIONS	5,390.00	4,900.00
380-46500-122	FICA CONTRIBUTIONS	4,460.00	4,000.00
380-46500-125	MEDICARE CONTRIBUTIONS	1,040.00	900.00
380-46500-127	HEALTH SAVINGS CONTRIBUTION	820.00	800.00
380-46500-131	HEALTH INSURANCE	4,250.00	4,900.00
380-46500-133	LIFE INSURANCE	400.00	400.00
380-46500-201	OFFICE SUPPLIES	550.00	0.00
380-46500-207	TRAINING & INSTRUCTIONAL EXP	2,500.00	0.00
380-46500-301	AUDIT EXPENSE	0.00	0.00
380-46500-304	LEGAL FEES	5,000.00	0.00
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	0.00
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	12,000.00
380-46500-437	MISCELLANEOUS EXPENSE	11,003.33	3,000.00
380-46500-457	FACADE PROGRAM	0.00	0.00
380-46500-523	REAL ESTATE TAXES	0.00	0.00
380-46500-527	HWY 169 INTERSECTION LOAN	0.00	0.00
Total Department: 46500 - ECONOMIC DEVELOPMENT ASSIST:		110,883.33	99,700.00
Total Fund: 380 - EDA GENERAL FUND:		0.00	11,575.00

Account Number	Account Name	2018 2018	2017 2017
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	0.00
Department: 46500 - ECONOMIC DEVELOPMENT ASSIST			
381-46500-303	ENGINEERING FEES	0.00	0.00
381-46500-304	LEGAL FEES	0.00	0.00
381-46500-432	WRITE OFF EXPENSE	0.00	0.00
381-46500-437	MISCELLANEOUS EXPENSE	2,500.00	0.00
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	0.00
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	0.00

Budget Listing

For Fiscal: 2018 Period Ending: 01/31/2018

Account Number	Account Name	2018 2018	2017 2017
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	11,000.00	0.00
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:		11,000.00	0.00
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:		-11,000.00	0.00

Account Number	Account Name	2018 2018	2017 2017
Fund: 393 - TIF DISTRICT #13			
393-3-31050	CURRENT AD VALOREM TAXES	39,000.00	0.00
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	0.00
393-47000-437	MISCELLANEOUS EXPENSE	0.00	0.00
393-47000-733	TRANSFER TO GENERAL FUND	1,950.00	0.00
Total Department: 47000 - DEBT SERVICE:		39,000.00	0.00
Total Fund: 393 - TIF DISTRICT #13:		0.00	0.00

Budget Listing

For Fiscal: 2018 Period Ending: 01/31/2018

Account Number	Account Name	2018 2018	2017 2017
Fund: 394 - TIF DISTRICT #14			
394-3-31050	CURRENT AD VALOREM TAXES	23,000.00	0.00
394-8-36250	MISC REFUNDS & REIMBURSEMENT	0.00	0.00
Department: 47000 - DEBT SERVICE			
394-47000-430	PAY-AS-YOU-GO REIMBURSE	21,850.00	0.00
394-47000-437	MISCELLANEOUS EXPENSE	0.00	0.00
394-47000-733	TRANSFER TO GENERAL FUND	1,150.00	0.00
	Total Department: 47000 - DEBT SERVICE:	23,000.00	0.00
	Total Fund: 394 - TIF DISTRICT #14:	0.00	0.00

Account Number	Account Name	2018 2018	2017 2017
Fund: 396 - TIF DISTRICT #16			
396-3-31050	CURRENT AD VALOREM TAXES	22,000.00	0.00
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	0.00
396-47000-752	TRANSFER TO KNOLLVIEW EAST	20,900.00	0.00
Total Department: 47000 - DEBT SERVICE:		22,000.00	0.00
Total Fund: 396 - TIF DISTRICT #16:		0.00	0.00

Account Number	Account Name	2018 2018	2017 2017
Fund: 398 - TIF DISTRICT #18			
398-3-31050	CURRENT AD VALOREM TAXES	0.00	0.00
398-8-36250	MISC REFUNDS & REIMBURSEMENT	0.00	0.00
Department: 47000 - DEBT SERVICE			
398-47000-430	PAY-AS-YOU-GO REIMBURSE	0.00	0.00
398-47000-437	MISCELLANEOUS EXPENSE	0.00	0.00
398-47000-733	TRANSFER TO GENERAL FUND	0.00	0.00
Total Department: 47000 - DEBT SERVICE:		0.00	0.00
Total Fund: 398 - TIF DISTRICT #18:		0.00	0.00

Budget Listing

For Fiscal: 2018 Period Ending: 01/31/2018

Account Number	Account Name	2018 2018	2017 2017
Fund: 399 - TIF DISTRICT #19			
399-3-31050	CURRENT AD VALOREM TAXES	0.00	0.00
Department: 47000 - DEBT SERVICE			
399-47000-430	PAY-AS-YOU-GO REIMBURSE	0.00	0.00
399-47000-733	TRANSFER TO GENERAL FUND	0.00	0.00
	Total Department: 47000 - DEBT SERVICE:	0.00	0.00
	Total Fund: 399 - TIF DISTRICT #19:	0.00	0.00

Account Number	Account Name	2018 2018	2017 2017
Fund: 415 - SIDEWALK RECONSTRUCTION FUND			
415-3-31010	CURRENT AD VALOREM TAXES	0.00	185,500.00
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	15,000.00
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	15,000.00
Total Fund: 415 - SIDEWALK RECONSTRUCTION FUND:		0.00	170,500.00

Account Number	Account Name	2018 2018	2017 2017
Fund: 416 - PAVEMENT MANAGEMENT			
416-3-31010	CURRENT AD VALOREM TAXES	0.00	150,000.00
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	150,000.00
416-43121-724	TRANSFER TO OTHER FUNDS	0.00	0.00
	Total Department: 43121 - STREET DEPARTMENT:	0.00	150,000.00
	Total Fund: 416 - PAVEMENT MANAGEMENT:	0.00	0.00

Account Number	Account Name	2018 2018	2017 2017
Fund: 420 - CAPITAL IMPROVEMENT FUND			
420-3-31010	CURRENT AD VALOREM TAXES	400,000.00	0.00
420-5-33155	FEDERAL GRANTS	380,000.00	0.00
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	0.00	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	20,000.00	0.00
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	0.00	0.00
420-49250-510	AIRPORT	0.00	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	0.00	0.00
420-49250-570	RECREATION	0.00	0.00
420-49250-580	STREETS	0.00	0.00
420-49250-590	FIRE DEPARTMENT	0.00	0.00
420-49250-749	TRANSFER TO DEBT SERVICE	0.00	0.00
Total Department: 49250 - GENERAL CAPITAL IMPROVEMENTS:		0.00	0.00
Total Fund: 420 - CAPITAL IMPROVEMENT FUND:		800,000.00	0.00

Account Number	Account Name	2018 2018	2017 2017
Fund: 477 - NO HWY 169 FRONTAGE ROAD			
477-3-31010	CURRENT AD VALOREM TAXES	0.00	0.00
477-3-31016	TAX ABATEMENT REVENUE	70,000.00	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	3,145.00	3,145.00
477-47000-735	TRANSFER TO DEBT SERVICE	0.00	0.00
Total Department: 47000 - DEBT SERVICE:		3,145.00	3,145.00
Total Fund: 477 - NO HWY 169 FRONTAGE ROAD:		66,855.00	66,855.00

Budget Listing

For Fiscal: 2018 Period Ending: 01/31/2018

Account Number	Account Name	2018 2018	2017 2017
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	2018 2018	2017 2017
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	2018 2018	2017 2017
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	60,000.00
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	60,000.00

Account Number	Account Name	2018 2018	2017 2017
Fund: 505 - GO IMP BONDS/2002-SECOND ST			
505-3-31010	CURRENT AD VALOREM TAXES	0.00	40,500.00
505-3-31015	MARKET VALUE TAX CREDIT	0.00	0.00
505-3-36101	SPECIAL ASSESSMENTS	0.00	13,511.00
505-9-39203	TRANSFER FROM ELECTRIC FUND	0.00	0.00
505-9-39208	TRANSFER FROM WATER FUND	0.00	10,000.00
505-9-39209	TRANSFER FROM SEWER FUND	0.00	15,000.00
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	85,000.00
505-47000-611	BOND INTEREST	0.00	2,550.00
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	87,550.00
	Total Fund: 505 - GO IMP BONDS/2002-SECOND ST:	0.00	-8,539.00

Account Number	Account Name	2018 2018	2017 2017
Fund: 507 - 2011B G.O. REFUNDING BONDS			
507-3-31010	CURRENT AD VALOREM TAXES	54,000.00	15,000.00
507-3-36101	SPECIAL ASSESSMENTS	155,000.00	153,297.00
507-8-36210	INTEREST EARNINGS	5,000.00	41,481.00
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	295,000.00	280,000.00
507-47000-611	BOND INTEREST	25,790.00	31,390.00
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:	320,790.00	311,390.00
	Total Fund: 507 - 2011B G.O. REFUNDING BONDS:	-26,790.00	-21,612.00

Budget Listing

For Fiscal: 2018 Period Ending: 01/31/2018

Account Number	Account Name	2018 2018	2017 2017
Fund: 508 - GO IMPROVEMENT BOND OF 2006C			
508-3-31010	CURRENT AD VALOREM TAXES	74,000.00	70,000.00
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	5,000.00	5,973.00
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	200,000.00
508-47000-611	BOND INTEREST	17,245.00	21,245.00
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:		212,245.00	221,245.00
Total Fund: 508 - GO IMPROVEMENT BOND OF 2006C:		-6,245.00	-18,272.00

Budget Listing

For Fiscal: 2018 Period Ending: 01/31/2018

Account Number	Account Name	2018 2018	2017 2017
Fund: 510 - GO N 2ND ST RECONST OF 2011			
510-3-31010	CURRENT AD VALOREM TAXES	78,000.00	77,000.00
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	55,000.00
510-47000-611	BOND INTEREST	15,095.00	15,865.00
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:	75,095.00	70,865.00
	Total Fund: 510 - GO N 2ND ST RECONST OF 2011:	2,905.00	6,135.00

Account Number	Account Name	2018 2018	2017 2017
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	386,900.00	365,000.00
601-6-37120	COMMERCIAL WATER SALES	742,000.00	700,000.00
601-6-37150	WATER ACCESS CHARGE	6,000.00	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	1,500.00	1,500.00
601-49400-404	MACHINERY & EQUIPMENT REPAIR	25,000.00	35,500.00
601-49400-406	WELL INSPECTION	0.00	3,500.00
Total Department: 49400 - SOURCE OF SUPPLY:		26,500.00	40,500.00
Department: 49410 - POWER AND PUMPING			
601-49410-132	OPEB EXPENSE	0.00	0.00
601-49410-221	EQUIPMENT PARTS	0.00	0.00
601-49410-381	ELECTRIC UTILITIES	100,000.00	85,000.00
601-49410-387	NATURAL GAS-TREATMENT PLANT	3,500.00	3,500.00
601-49410-388	NATURAL GAS-GENERATOR	3,000.00	3,000.00
Total Department: 49410 - POWER AND PUMPING:		106,500.00	91,500.00
Department: 49420 - PURIFICATION			
601-49420-132	OPEB EXPENSE	0.00	0.00
601-49420-216	CHEMICALS & CHEMICAL PRODUCT	10,000.00	10,000.00
601-49420-312	LABORATORY TESTING FEES	1,500.00	1,500.00
Total Department: 49420 - PURIFICATION:		11,500.00	11,500.00
Department: 49430 - DISTRIBUTION			
601-49430-244	MAINTENANCE OF WATER MAINS	0.00	12,000.00
601-49430-245	MAINTENANCE OF FIRE HYDRANTS	0.00	6,000.00
601-49430-247	WATER PLANT VAR SPEED DR/INS	0.00	0.00
601-49430-303	ENGINEERING FEES	0.00	0.00
601-49430-383	GAS UTILITIES	0.00	0.00
Total Department: 49430 - DISTRIBUTION:		0.00	18,000.00
Department: 49435 - WATER METERING			
601-49435-101	FULL-TIME EMPLOYEES-REGULAR	12,310.00	12,000.00
601-49435-121	PERA CONTRIBUTIONS	920.00	900.00
601-49435-122	FICA CONTRIBUTIONS	760.00	700.00
601-49435-125	MEDICARE CONTRIBUTIONS	180.00	200.00
601-49435-127	HEALTH SAVINGS CONTRIBUTION	250.00	200.00
601-49435-131	HEALTH INSURANCE	3,530.00	2,900.00
601-49435-132	OPEB EXPENSE	0.00	0.00
601-49435-133	LIFE INSURANCE	60.00	100.00
601-49435-246	MAINTENANCE OF WATER METERS	800.00	800.00
Total Department: 49435 - WATER METERING:		18,810.00	17,800.00

Account Number	Account Name	2018 2018	2017 2017
Department: 49440 - ADMINISTRATION & GENERAL			
601-49440-101	FULL-TIME EMPLOYEES-REGULAR	101,010.00	93,700.00
601-49440-102	WAGES PT	1,500.00	1,500.00
601-49440-103	OVERTIME - UNION WAGES	7,000.00	7,000.00
601-49440-107	FULLTIME WAGES - UNION	36,220.00	32,400.00
601-49440-108	MAINTENANCE SALARIES	3,860.00	3,500.00
601-49440-118	INSURANCE WAIVER PAYMENT	500.00	500.00
601-49440-121	PERA CONTRIBUTIONS	10,580.00	9,700.00
601-49440-122	FICA CONTRIBUTIONS	8,750.00	8,000.00
601-49440-125	MEDICARE CONTRIBUTIONS	2,050.00	1,900.00
601-49440-127	HEALTH SAVINGS CONTRIBUTION	1,460.00	1,400.00
601-49440-131	HEALTH INSURANCE	19,510.00	17,600.00
601-49440-133	LIFE INSURANCE	690.00	700.00
601-49440-201	OFFICE SUPPLIES	5,000.00	5,000.00
601-49440-207	TRAINING & INSTRUCTIONAL EXP	3,000.00	3,000.00
601-49440-210	SAFETY EQUIPMENT	500.00	1,000.00
601-49440-212	MOTOR FUELS	4,000.00	4,000.00
601-49440-217	UNIFORMS	4,000.00	4,000.00
601-49440-220	VEHICLE PARTS & REPAIRS	1,500.00	3,000.00
601-49440-221	EQUIPMENT PARTS	1,000.00	1,000.00
601-49440-240	SMALL TOOLS AND EQUIPMENT	2,000.00	4,000.00
601-49440-301	AUDIT EXPENSE	3,500.00	3,500.00
601-49440-304	LEGAL FEES	2,000.00	2,600.00
601-49440-309	DATA PROCESSING EXPENSES	8,000.00	8,000.00
601-49440-314	CONSULTANTS	15,000.00	12,200.00
601-49440-321	TELEPHONE EXPENSE	11,000.00	11,000.00
601-49440-322	POSTAGE EXPENSE	1,000.00	2,000.00
601-49440-331	TRAVEL EXPENSE	1,000.00	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	15,000.00	17,000.00
601-49440-393	STATE CONNECTION FEE	8,000.00	8,000.00
601-49440-401	BUILDING REPAIR & MAINT	2,000.00	2,000.00
601-49440-420	DEPRECIATION EXPENSE	210,000.00	210,000.00
601-49440-425	PERMITS & FEES	8,000.00	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	5,000.00	8,000.00
601-49440-450	CUSTOMER APPRECIATION EXP	0.00	0.00
601-49440-453	COMP PLAN/ZONING ORD PROJECT	0.00	16,667.00
601-49440-456	TO LS COUNTY/TRAIL PROJECT	0.00	100,000.00
601-49440-491	EMERGENCY MANAGEMENT/EOC	0.00	0.00
601-49440-492	SAFETY & WELLNESS PROGRAM	1,200.00	1,200.00
601-49440-500	CAPITAL OUTLAY	285,000.00	0.00
601-49440-601	BOND PRINCIPAL	95,000.00	70,000.00
601-49440-611	BOND INTEREST	14,192.75	5,183.00
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	10,000.00

Budget Listing

For Fiscal: 2018 Period Ending: 01/31/2018

Account Number	Account Name	2018	2017
		2018	2017
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	0.00
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:		989,472.75	772,700.00
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:		1,117.25	138,000.00

Account Number	Account Name	2018 2018	2017 2017
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	1,142,879.92	1,075,183.20
602-6-37220	COMMERCIAL SEWER CHARGES	925,880.37	871,037.28
602-6-37230	COMMERCIAL LOADING CHARGES	25,000.00	0.00
602-6-37250	SEWER ACCESS CHARGE	6,000.00	6,000.00
602-6-37460	PENALTY CHARGES	15,000.00	5,000.00
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	167,332.52	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	0.00	1,500.00
602-49470-242	MAINTENANCE OF LIFT STATIONS	0.00	2,500.00
602-49470-243	MAINTENANCE OF GRAVITY MAINS	0.00	2,500.00
602-49470-321	TELEPHONE EXPENSE	0.00	0.00
602-49470-381	ELECTRIC UTILITIES	7,500.00	10,000.00
602-49470-383	GAS UTILITIES	0.00	0.00
602-49470-402	STRUCTURES REPAIR & MAINT	0.00	1,000.00
Total Department: 49470 - SEWER LIFT STATIONS:		7,500.00	17,500.00
Department: 49480 - SEWER TREATMENT PLANTS			
602-49480-228	MAINTENANCE & REPAIR	2,500.00	2,500.00
Total Department: 49480 - SEWER TREATMENT PLANTS:		2,500.00	2,500.00
Department: 49485 - SEWER METERING			
602-49485-101	FULL-TIME EMPLOYEES-REGULAR	12,310.00	12,000.00
602-49485-121	PERA CONTRIBUTIONS	920.00	900.00
602-49485-122	FICA CONTRIBUTIONS	760.00	700.00
602-49485-125	MEDICARE CONTRIBUTIONS	180.00	200.00
602-49485-127	HEALTH SAVINGS CONTRIBUTION	250.00	200.00
602-49485-131	HEALTH INSURANCE	3,530.00	2,900.00
602-49485-132	OPEB EXPENSE	0.00	0.00
602-49485-133	LIFE INSURANCE	60.00	100.00
602-49485-246	MAINTENANCE OF WATER METERS	500.00	500.00
602-49485-321	TELEPHONE EXPENSE	0.00	0.00
Total Department: 49485 - SEWER METERING:		18,510.00	17,500.00

Account Number	Account Name	2018 2018	2017 2017
Department: 49490 - ADMINISTRATION & GENERAL			
602-49490-101	FULL-TIME EMPLOYEES-REGULAR	84,320.00	77,500.00
602-49490-102	WAGES PT	0.00	0.00
602-49490-103	OVERTIME - UNION WAGES	1,000.00	1,000.00
602-49490-107	FULL-TIME WAGES - UNION	98,330.00	94,900.00
602-49490-108	MAINTENANCE SALARIES	2,570.00	2,300.00
602-49490-118	INSURANCE WAIVER PAYMENT	500.00	500.00
602-49490-121	PERA CONTRIBUTIONS	13,890.00	13,100.00
602-49490-122	FICA CONTRIBUTIONS	11,480.00	10,800.00
602-49490-125	MEDICARE CONTRIBUTIONS	1,900.00	1,800.00
602-49490-127	HEALTH SAVINGS CONTRIBUTION	1,760.00	1,700.00
602-49490-131	HEALTH INSURANCE	35,530.00	31,700.00
602-49490-133	LIFE INSURANCE	1,060.00	1,100.00
602-49490-201	OFFICE SUPPLIES	1,000.00	1,000.00
602-49490-207	TRAINING & INSTRUCTIONAL EXP	3,000.00	5,000.00
602-49490-210	SAFETY EQUIPMENT	500.00	500.00
602-49490-212	MOTOR FUELS	2,000.00	5,000.00
602-49490-216	CHEMICALS & CHEMICAL PRODUCT	0.00	0.00
602-49490-217	UNIFORMS	4,000.00	4,000.00
602-49490-220	VEHICLE PARTS & REPAIRS	2,500.00	3,000.00
602-49490-221	EQUIPMENT PARTS	1,000.00	1,500.00
602-49490-232	ELECTRIC INSTALLATION REPAIR	0.00	0.00
602-49490-240	SMALL TOOLS AND EQUIPMENT	1,000.00	3,000.00
602-49490-301	AUDIT EXPENSE	3,500.00	3,500.00
602-49490-304	LEGAL FEES	2,000.00	2,600.00
602-49490-309	DATA PROCESSING EXPENSES	10,000.00	10,000.00
602-49490-312	LABORATORY TESTING FEES	500.00	500.00
602-49490-314	CONSULTANTS	17,500.00	14,000.00
602-49490-321	TELEPHONE EXPENSE	10,000.00	11,000.00
602-49490-322	POSTAGE EXPENSE	1,000.00	3,000.00
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	585,000.00	550,000.00
602-49490-401	BUILDING REPAIR & MAINT	1,000.00	1,000.00
602-49490-420	DEPRECIATION EXPENSE	525,000.00	525,000.00
602-49490-425	PERMITS & FEES	500.00	500.00
602-49490-432	WRITE OFF EXPENSE	0.00	0.00
602-49490-433	DUES & SUBSCRIPTIONS	1,000.00	1,000.00
602-49490-436	LOCATES	500.00	500.00
602-49490-437	MISCELLANEOUS EXPENSE	2,500.00	5,000.00
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	16,666.00
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	1,000.00	1,000.00
602-49490-500	CAPITAL OUTLAY	105,000.00	0.00
602-49490-601	BOND PRINCIPAL	1,075,000.00	1,067,000.00
602-49490-611	BOND INTEREST	123,798.00	136,468.00
602-49490-615	Pension Expense	0.00	0.00
602-49490-620	FISCAL AGENT FEE	500.00	500.00
602-49490-621	ISSUANCE EXPENSE	1,000.00	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	15,000.00
602-49490-744	TRANSFER TO 2005 STREET IMP	40,000.00	40,000.00

Budget Listing

For Fiscal: 2018 Period Ending: 01/31/2018

Account Number	Account Name	2018	2017
		2018	2017
602-49490-745	TRANSFER TO 2017A GO IMP BOND	16,000.00	0.00
602-49490-747	TRANSFER TO 2006 STREET IMP	56,550.00	56,550.00
Total Department: 49490 - ADMINISTRATION & GENERAL:		2,862,188.00	2,737,184.00
Total Fund: 602 - SEWER UTILITY FUND:		-522,905.19	-564,431.00

Account Number	Account Name	2018 2018	2017 2017
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	1,493,500.00	1,450,000.00
604-6-37420	RURAL ELECTRIC	309,000.00	300,000.00
604-6-37430	COMMERCIAL ELECTRIC	1,854,000.00	1,800,000.00
604-6-37440	LARGE INDUSTRIAL ELECTRIC	3,193,000.00	3,100,000.00
604-6-37441	LARGE INDUSTRIAL DEMAND	0.00	0.00
604-6-37442	LARGE GENERAL SERVICE ELEC	937,300.00	910,000.00
604-6-37443	LARGE GENERAL SERVICE DEMAND	309,000.00	300,000.00
604-6-37444	WATER HEATING ELECTRIC	0.00	0.00
604-6-37445	INTERDEPARTMENTAL ELECTRIC	110,000.00	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	375,950.00	0.00
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	950,000.00	800,000.00
604-49560-259	PURCHASED POWER-DEMAND	1,350,000.00	1,200,000.00
604-49560-260	PURCHASED POWER-ENERGY	4,350,000.00	4,250,000.00
Total Department: 49560 - POWER SUPPLY:		6,650,000.00	6,250,000.00
Department: 49570 - TRANSMISSION & DISTRIBUTION			
604-49570-101	FULL-TIME EMPLOYEES-REGULAR	206,130.00	197,600.00
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	15,460.00	14,800.00
604-49570-122	FICA CONTRIBUTIONS	12,780.00	12,200.00
604-49570-125	MEDICARE CONTRIBUTIONS	2,990.00	2,900.00
604-49570-127	HEALTH SAVINGS CONTRIBUTION	5,500.00	5,300.00
604-49570-131	HEALTH INSURANCE	42,370.00	35,300.00
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	10,000.00	10,000.00
604-49570-212	MOTOR FUELS	12,000.00	12,000.00
604-49570-221	EQUIPMENT PARTS	30,000.00	30,000.00
604-49570-223	BUILDING REPAIR SUPPLIES	0.00	0.00
604-49570-227	MAINTENANCE OF SUBSTATIONS	5,000.00	15,000.00

Account Number	Account Name	2018 2018	2017 2017
604-49570-230	ELECTRIC UNDERGROUND EXPENSE	5,000.00	25,000.00
604-49570-231	ELECTRIC OVERHEAD EXPENSE	5,000.00	12,000.00
604-49570-232	ELECTRIC INSTALLATION REPAIR	0.00	0.00
604-49570-233	ELECTRIC TRANSFORMER REPAIR	5,000.00	20,000.00
604-49570-234	MAINTENANCE OF STREET LIGHTS	5,000.00	20,000.00
604-49570-235	MAINTENANCE ELECTRIC METERS	5,000.00	10,000.00
604-49570-236	MAINTENANCE OF AIRPORT LIGHT	250.00	250.00
604-49570-240	SMALL TOOLS AND EQUIPMENT	5,000.00	18,000.00
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	24,000.00	24,000.00
604-49570-383	GAS UTILITIES	2,000.00	2,000.00
Total Department: 49570 - TRANSMISSION & DISTRIBUTION:		405,980.00	473,850.00
Department: 49580 - METER READING			
604-49580-101	FULL-TIME EMPLOYEES-REGULAR	24,630.00	23,900.00
604-49580-103	OVERTIME	0.00	0.00
604-49580-121	PERA CONTRIBUTIONS	1,850.00	1,800.00
604-49580-122	FICA CONTRIBUTIONS	1,530.00	1,500.00
604-49580-125	MEDICARE CONTRIBUTIONS	360.00	300.00
604-49580-127	HEALTH SAVINGS CONTRIBUTION	490.00	500.00
604-49580-131	HEALTH INSURANCE	7,060.00	5,900.00
604-49580-132	OPEB EXPENSE	0.00	0.00
604-49580-133	LIFE INSURANCE	120.00	100.00
604-49580-321	TELEPHONE EXPENSE	0.00	0.00
Total Department: 49580 - METER READING:		36,040.00	34,000.00
Department: 49590 - ADMINISTRATION & GENERAL			
604-49590-101	FULL-TIME EMPLOYEES-REGULAR	274,760.00	258,600.00
604-49590-102	WAGES PT	0.00	0.00
604-49590-103	OVERTIME	0.00	0.00
604-49590-108	MAINTENANCE SALARIES	6,430.00	3,500.00
604-49590-118	INSURANCE WAIVER PAYMENT	2,000.00	2,000.00
604-49590-121	PERA CONTRIBUTIONS	21,090.00	19,700.00
604-49590-122	FICA CONTRIBUTIONS	17,430.00	16,200.00
604-49590-125	MEDICARE CONTRIBUTIONS	4,080.00	3,800.00
604-49590-127	HEALTH SAVINGS CONTRIBUTION	4,660.00	4,400.00
604-49590-131	HEALTH INSURANCE	44,310.00	43,700.00
604-49590-133	LIFE INSURANCE	1,320.00	1,300.00
604-49590-201	OFFICE SUPPLIES	3,000.00	5,000.00
604-49590-202	COPYING EXPENSE	500.00	500.00
604-49590-217	UNIFORMS	18,000.00	18,000.00
604-49590-220	VEHICLE PARTS & REPAIRS	0.00	0.00
604-49590-301	AUDIT EXPENSE	10,000.00	10,000.00
604-49590-304	LEGAL FEES	9,000.00	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	20,000.00	20,000.00
604-49590-313	CIP-AIR CONDITIONERS	5,000.00	5,000.00
604-49590-314	CONSULTANTS	35,000.00	42,500.00
604-49590-315	CIP-LIGHTING	8,000.00	8,000.00
604-49590-316	CIP-CUSTOM	30,000.00	30,000.00
604-49590-317	CIP-FURNACE FILTERS	0.00	0.00
604-49590-319	CIP-MOTORS	15,000.00	15,000.00
604-49590-321	TELEPHONE EXPENSE	24,000.00	24,000.00
604-49590-322	POSTAGE EXPENSE	6,000.00	6,000.00
604-49590-323	RADIO/PAGER EXPENSE	0.00	0.00
604-49590-325	REFUSE EXPENSE	0.00	0.00

Account Number	Account Name	2018 2018	2017 2017
604-49590-331	TRAVEL EXPENSE	5,500.00	5,500.00
604-49590-355	COMMUNITY OUTREACH	0.00	0.00
604-49590-362	INSURANCE EXPENSE	45,000.00	50,000.00
604-49590-383	GAS UTILITIES	0.00	0.00
604-49590-401	BUILDING REPAIR & MAINT	15,000.00	30,000.00
604-49590-420	DEPRECIATION EXPENSE	400,000.00	375,000.00
604-49590-432	WRITE OFF EXPENSE	0.00	0.00
604-49590-433	DUES & SUBSCRIPTIONS	16,000.00	16,000.00
604-49590-434	REFUNDS & REIMBURSEMENTS	0.00	0.00
604-49590-437	MISCELLANEOUS EXPENSE	10,000.00	12,000.00
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	16,667.00
604-49590-490	DONATIONS TO ORGANIZATIONS	20,000.00	25,000.00
604-49590-491	EMERGENCY MANAGEMENT/EOC	0.00	0.00
604-49590-492	SAFETY & WELLNESS PROGRAM	5,000.00	5,000.00
604-49590-500	CAPITAL OUTLAY	450,000.00	0.00
604-49590-601	BOND PRINCIPAL	100,000.00	95,000.00
604-49590-611	BOND INTEREST	17,025.00	20,588.00
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	100,000.00	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	15,000.00	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:		2,384,105.00	1,937,955.00
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:		4,625.00	173,195.00

Account Number	Account Name	2018 2018	2017 2017
Fund: 605 - STORM WATER UTILITY FUND			
605-6-34401	RESIDENTIAL STORM WATER	150,000.00	0.00
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	144,000.00	0.00
605-43150-733	TRANSFER TO GENERAL FUND	6,000.00	0.00
Total Department: 43150 - STORM DRAINAGE:		150,000.00	0.00
Total Fund: 605 - STORM WATER UTILITY FUND:		0.00	0.00

Account Number	Account Name	2018 2018	2017 2017
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 MRVUC	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	183,690.00	185,600.00
606-42850-121	PERA CONTRIBUTIONS	13,780.00	13,900.00
606-42850-122	FICA CONTRIBUTIONS	11,390.00	11,500.00
606-42850-125	MEDICARE CONTRIBUTIONS	2,660.00	2,700.00
606-42850-127	HEALTH SAVINGS CONTRIBUTION	810.00	800.00
606-42850-131	HEALTH INSURANCE	42,370.00	37,500.00
606-42850-132	OPEB EXPENSE	0.00	0.00
606-42850-133	LIFE INSURANCE	930.00	900.00
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:		255,630.00	252,900.00
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: 2018 Period Ending: 01/31/2018

Account Number	Account Name	2018 2018	2017 2017
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:		-255,630.00	-252,900.00

Budget Listing

For Fiscal: 2018 Period Ending: 01/31/2018

Account Number	Account Name	2018 2018	2017 2017
Fund: 607 - REFUSE & RECYCLING			
607-6-34400	REFUSE & RECYCLING CHARGES	298,000.00	300,000.00
607-6-34405	REFUSE PENALTY	0.00	0.00
607-6-34450	COMMUNITY CLEAN-UP	4,500.00	0.00
607-6-35000	ADMINISTRATIVE FEES	0.00	0.00
Department: 49590 - ADMINISTRATION & GENERAL			
607-49590-100	ADMINISTRATION SALARIES	12,000.00	6,000.00
Total Department: 49590 - ADMINISTRATION & GENERAL:		12,000.00	6,000.00
Department: 49650 - 49650 - MISSING DESCRIPTION			
607-49650-385	CONTRACTED SERVICES	245,000.00	270,000.00
607-49650-432	WRITE OFF EXPENSE	5,000.00	0.00
607-49650-451	SALES TAX	0.00	0.00
607-49650-474	COMMUNITY CLEANUP	4,500.00	0.00
607-49650-733	TRANSFER TO GENERAL FUND	2,500.00	0.00
Total Department: 49650 - 49650 - MISSING DESCRIPTION:		257,000.00	270,000.00
Total Fund: 607 - REFUSE & RECYCLING:		33,500.00	24,000.00

Account Number	Account Name	2018 2018	2017 2017
Fund: 615 - RECREATION FUND			
615-3-31010	CURRENT AD VALOREM TAXES	439,003.00	498,538.00
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	93,000.00	93,000.00
615-6-34741	ACTIVITY PASSES	170,000.00	170,000.00
615-6-34742	DAILY ADMISSIONS	4,500.00	4,500.00
615-6-34743	GAME RECEIPTS	0.00	0.00
615-6-34744	RACQUETBALL	1,000.00	1,400.00
615-6-34745	FITNESS CLASSES	7,000.00	7,000.00
615-6-34746	VENDING MACHINE REVENUE	26,000.00	26,300.00
615-6-34747	FIGURE SKATING	1,500.00	1,500.00
615-6-34748	SPECIAL EVENTS	1,000.00	1,500.00
615-6-34749	PRO SHOP REVENUE	750.00	750.00
615-6-34750	MEETINGS/RENTALS	10,500.00	10,500.00
615-6-34751	CARDIO CHALLENGE	1,250.00	1,250.00
615-6-34752	SCHOOL DISTRICT FACILITY USE	5,000.00	25,200.00
615-6-34756	POOL REVENUE	24,000.00	25,500.00
615-6-34757	SOCCER FEES	6,500.00	6,500.00
615-6-34758	COMMUNITY EDUCATION CLASSES	200,000.00	200,000.00
615-6-34759	ADVERTISING REVENUE	2,000.00	1,500.00
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	7,200.00	7,200.00
615-6-34763	LEAGUE FEES	12,000.00	12,000.00
615-8-34753	MISCELLANEOUS REVENUE	30,000.00	24,000.00
615-8-34754	CASH OVER	0.00	0.00
615-8-34755	SAFETY CAMP DONATIONS	4,000.00	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	152,270.00	139,100.00
615-45120-102	WAGES PT	24,100.00	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	16,080.00	14,500.00
615-45120-109	POOL SALARIES	30,000.00	25,000.00
615-45120-117	INSTRUCTORS FEES	12,000.00	12,000.00

Budget Listing

For Fiscal: 2018 Period Ending: 01/31/2018

Account Number	Account Name	2018 2018	2017 2017
615-45120-118	INSURANCE WAIVER PAYMENT	1,200.00	1,200.00
615-45120-121	PERA CONTRIBUTIONS	14,430.00	13,300.00
615-45120-122	FICA CONTRIBUTIONS	13,790.00	12,600.00
615-45120-125	MEDICARE CONTRIBUTIONS	3,230.00	2,900.00
615-45120-127	HEALTH SAVINGS CONTRIBUTION	4,330.00	0.00
615-45120-131	HEALTH INSURANCE	37,530.00	38,300.00
615-45120-133	LIFE INSURANCE	1,350.00	1,300.00
615-45120-142	UNEMPLOYMENT BENEFIT PAYABLE	1,000.00	1,000.00
615-45120-151	WORKER'S COMP PREMIUMS	5,500.00	7,000.00
615-45120-201	OFFICE SUPPLIES	7,200.00	7,200.00
615-45120-202	OFFICE EQUIPMENT MAINT	2,800.00	2,800.00
615-45120-207	TRAINING & INSTRUCTIONAL EXP	1,500.00	1,500.00
615-45120-212	MOTOR FUELS	0.00	0.00
615-45120-216	CHEMICALS & CHEMICAL PRODUCT	0.00	0.00
615-45120-217	UNIFORMS	1,000.00	1,400.00
615-45120-218	PROGRAM SUPPLIES	16,000.00	16,000.00
615-45120-221	EQUIPMENT PARTS	0.00	0.00
615-45120-223	BUILDING REPAIR SUPPLIES	0.00	0.00
615-45120-240	SMALL TOOLS AND EQUIPMENT	0.00	0.00
615-45120-261	PRO SHOP MERCHANDISE	300.00	300.00
615-45120-262	SOCCER EXPENSE	2,500.00	6,300.00
615-45120-265	CARDIO CHALLENGE	1,000.00	1,000.00
615-45120-271	VENDING MACHINE EXPENSE	18,000.00	18,000.00
615-45120-304	LEGAL FEES	500.00	500.00
615-45120-309	DATA PROCESSING EXPENSES	5,700.00	5,700.00
615-45120-321	TELEPHONE EXPENSE	13,500.00	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	7,500.00	2,500.00
615-45120-361	GENERAL LIABILITY INSURANCE	21,000.00	27,000.00
615-45120-381	ELECTRIC UTILITIES	89,500.00	89,500.00
615-45120-383	GAS UTILITIES	18,000.00	25,000.00
615-45120-392	L.P. GAS	1,300.00	1,300.00
615-45120-404	MACHINERY & EQUIPMENT REPAIR	0.00	0.00
615-45120-415	EQUIPMENT RENTAL	0.00	0.00
615-45120-433	DUES & SUBSCRIPTIONS	1,000.00	985.00
615-45120-437	MISCELLANEOUS EXPENSE	2,500.00	4,500.00
615-45120-449	PROFESSIONAL SERVICES	0.00	0.00
615-45120-451	SALES TAX	3,000.00	6,000.00
615-45120-492	SAFETY & WELLNESS PROGRAM	900.00	900.00
615-45120-493	SAFETY CAMP EXPENSES	2,500.00	2,500.00
615-45120-495	COMMUNITY EDUCATION ISD 2397	200,000.00	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	40,000.00
615-45120-749	TRANS TO 2014 REC FACILITY BOND	174,263.00	175,703.00
615-45120-755	TRANSFER TO REV BOND (307)	0.00	0.00
615-45120-760	TRANSFER TO EQUIP ACQUISITION	20,000.00	20,000.00
Total Department: 45120 - RECREATION ADMINISTRATION:		948,373.00	982,488.00
Department: 45122 - COMM CTR BUILDING MAINT			
615-45122-211	CLEANING SUPPLIES	11,000.00	11,000.00
615-45122-212	MOTOR FUELS	500.00	500.00
615-45122-213	LUBRICANTS & ADDITIVES	0.00	0.00
615-45122-216	CHEMICALS & CHEMICAL PRODUCT	6,000.00	6,000.00

Budget Listing

For Fiscal: 2018 Period Ending: 01/31/2018

Account Number	Account Name	2018 2018	2017 2017
615-45122-221	EQUIPMENT PARTS	3,000.00	3,000.00
615-45122-223	BUILDING REPAIR SUPPLIES	1,500.00	1,500.00
615-45122-240	SMALL TOOLS AND EQUIPMENT	2,500.00	2,500.00
615-45122-401	BUILDING REPAIR & MAINT	20,000.00	42,500.00
615-45122-404	MACHINERY & EQUIPMENT REPAIR	15,000.00	29,000.00
Total Department: 45122 - COMM CTR BUILDING MAINT:		59,500.00	96,000.00
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	50,000.00	45,000.00
615-45124-121	PERA CONTRIBUTIONS	0.00	0.00
615-45124-122	FICA CONTRIBUTIONS	3,100.00	2,800.00
615-45124-125	MEDICARE CONTRIBUTIONS	730.00	700.00
615-45124-216	CHEMICALS & CHEMICAL PRODUCT	8,000.00	8,000.00
615-45124-218	PROGRAM SUPPLIES	500.00	400.00
615-45124-321	TELEPHONE EXPENSE	500.00	500.00
615-45124-361	GENERAL LIABILITY INSURANCE	12,000.00	11,750.00
615-45124-381	ELECTRIC UTILITIES	11,500.00	11,500.00
615-45124-383	GAS UTILITIES	3,000.00	4,000.00
615-45124-401	BUILDING REPAIR & MAINT	0.00	10,000.00
615-45124-404	MACHINERY & EQUIPMENT REPAIR	3,000.00	3,000.00
Total Department: 45124 - OUTDOOR POOL EXPENDITURES:		92,330.00	97,650.00
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:		91,609.25	-242,153.00



**Le Sueur Municipal Utilities
2018 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	\$7.50
All kWh	@ \$0.104 per kWh
Franchise Fee	@ \$0.0039 per kWh
Manual Meter Read	\$10.00/month (total)

Uncontrolled Water Heating Service (Closed):

Availability: Available in the City of Le Sueur to any water heating installation currently supplied through a separate meter. No new water heating installation will be served under this rate. When service for water heating under this rate is transferred to another or is disconnected for any reason, these documents will be changed over to the current Electric Residential All Purpose Rate.

Rate: Service Charge	\$7.50
All kWh	@ \$0.104 per kWh
Franchise Fee	@ \$0.0039 per kWh

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	\$16.00
All kWh	@ \$0.1078 per kWh
Franchise Fee	@ \$0.0039 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	\$32.00
Demand	@ \$11.50 per kW (June - September)
	@ \$9.10 per kW (October - May)
Energy Charge:	
All kWh	@ \$0.053282 per kWh
Franchise Fee	@ \$0.0039 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	\$170.00 per month
Demand	@ \$11.50 per kW (June – September)
	@ \$9.10 per kW (October – May)

Energy Charge:	
All kWh	\$0.051078 per kWh with a load factor based on 350 hours x month demand. (All excess energy receives a credit of \$0.00721)

Franchise Fee	@ \$0.0039 per kWh
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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 \$170.00 per month. Customer to provide access and internet connection from meter to Le Sueur Municipal Utilities.
 Demand \$11.50 per kW (June - September)
 \$9.10 per kW (October - May)

Energy Charge:

Weekdays (Monday - Friday) on Peak 6:00am – 10:00pm \$0.05576 per kWh
 Weekends & Holidays on Peak 6:00am – 10:00pm \$0.04815 per kWh
 Off Peak (7 days per week) 10:00pm – 6:00am \$0.03527 per kWh

Franchise Fee for all kWh \$0.0039 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 \$9.00
 Energy Charge
 All kWh @ \$0.11001 per kWh
 Franchise Fee @ \$0.039 per kWh

Rental Light Charges

250 Watt Mercury Vapor \$9.70 per month (not available)
 175 Watt Mercury Vapor \$7.75 per month (not available)
 250 Watt Sodium \$15.15 per month
 150 Watt Sodium \$9.20 per month
 100 Watt Sodium \$7.75 per month (minimum charge)

*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 27th of the month.

Residential Electrical Distribution Access Fee

\$1,150.00 per platted single family lot. For multi-family dwelling, cost is \$1,150.00 per unit. This includes 100 feet of primary wire installation per lot or unit. Any wire in excess of this amount will be charged \$6.00 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.

Excess Investment Policy

This policy allows the electric utility to recover and excess capital expenditures required to extend or expand service to a customer.

The Excess Investment Policy will require a customer to reimburse the utility for the portion of the cost of installing or expanding facilities to provide service to the customer that are not justified by the anticipated increase in annual revenues the customer would generate.

Any installation costs exceeding 3 times the anticipated increase in annual revenues be considered Excess Investment and subject to reimbursement. Payment options will be determined by the Utility based on the total excess investments, credit history, type of service being provided and other relative factors.

Overhead Line Extension

Single phase line extension \$1.50 per foot
Three phase line extension \$3.00 per foot

Equipment Fee Schedule

3/4 Ton Pickup	\$45.00/hour
Single Bucket Truck	\$95.00/hour
Double Bucket Truck	\$105.00/hour
Digger Derrick	\$115.00/hour
Vactron	\$95.00/hour
Skid Loader	\$75.00/hour
Chipper	\$70.00/hour
Trencher	\$65.00/hour
Mini Excavator	\$65.00/hour
Dump Truck	\$75.00/hour

All operator costs will be actual labor costs plus overhead. All material costs will be actual costs plus overhead.

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.

Approved by the Common Council on May 12, 2014

WATER RATES

Essential Water Rates

Metered - Minimum Service Charge

Water Meter Size	Water Service	Rate
5/8" to 3/4"	RW1 & CW1	\$10.00
1"	RW1 & CW2	\$10.75
1.5"	CW3	\$11.00
2"	CW4	\$12.00
3"	CW5	\$13.50
Over	CW6	\$18.00

Water Usage Charge – All Customer Classes

All Gallons	@\$3.50 per 1,000 gallons
Bulk	\$16.50 plus \$3.50 per 1,000 gallons
Manual Meter Read	\$10.00/month (total)

Sanitary Sewer Rates

Metered - Minimum Service Charge

Water Meter Size	Rate
5/8" to 3/4"	\$21.00
1"	\$24.00
1.5"	\$34.00
2"	\$41.00
3" & over	\$57.00

Sewer Usage Charge – All Customer Classes

All Gallons	@\$14.00 per 1,000 gallons
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Septage

\$70.00 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

5/8" to 3/4"	\$10.00
1"	\$10.75
1.5"	\$11.00

Water Usage Charge \$3.50 per 1,000 gallons

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 \$7.00

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

<i>Parcel Acreage Range</i>	<i>REF</i>	<i>Max Acreage</i>
>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 and <5.0 Acres	0.6	5
>=5.0 Acres	0.5	10

REFUSE RATES ADMINISTRATION FEES

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.

<i>Container Size</i>	<i>Admin Fee</i>
Senior (32 Gal)	\$ 1.30
32 Gallon	\$ 1.35
64 Gallon	\$ 2.05
96 Gallon	\$ 2.45
2/96 Gallon	\$ 3.60



2018 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
Liquor Investigation Fee (New Establishment)	
Single	\$ 50.00
Partnership	\$ 100.00
Corporation	\$ 200.00
Building Permit Fees	
Air Conditioners	\$ 59.00 + \$1 State Surcharge
Demolition - Commercial	\$ 249.00 + \$1 State Surcharge
Demolition - Residential	\$ 149.00 + \$1 State Surcharge
Driveway	\$ 59.00 + \$1 State Surcharge
Fencing	\$ 59.00 + \$1 State Surcharge
Fireplace - Gas	\$ 59.00 + \$1 State Surcharge
Furnace/Boiler	\$ 59.00 + \$1 State Surcharge
In-Floor Heat	\$ 59.00 + \$1 State Surcharge
Investigation Fee	Up to Double the Permit Fee
Lawn Sprinkler - Residential	\$ 59.00 + \$1 State Surcharge
Mechanical - Single Family Dwelling	\$ 142.00 + \$1 State Surcharge
Mobile Home	\$ 399.00 + \$1 State Surcharge
Plan Review	Base on 65% of current City Fee Schedule
Plumbing - New Single Family Dwelling	\$ 149.00 first five (5) fixtures; \$5/fixture after; + \$1 State Surcharge
Prefabrication Single Family Dwelling	\$ 499.00 Foundation; plan review and surcharge based on square foot valuation
Reactivate Expired Permit (No Changes)	One half cost of original permit fee
Refunds	75% of building permit fee; no refund on plan review fees or state surcharge
Re-Inspection Fee	\$ 75.00
Retaining Walls over 4-feet - Residential	\$ 64.00 + \$1 State Surcharge
Roofing - Residential	\$ 84.00 + \$1 State Surcharge
Siding - Residential	\$ 64.00 + \$1 State Surcharge
Site Inspection	\$ 75.00 per hour + drive time
Water Heater	\$ 59.00 + \$1 State Surcharge
Water Softener	\$ 39.00 + \$1 State Surcharge
Windows - Residential	\$ 64.00 + \$1 State Surcharge
ANYTHING NOT LISTED ABOVE WILL BE BASED ON VALUATION	
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

Annexation Petition	\$ 5.00 per acre (minimum \$100)
Conditional Use	\$ 350.00
Driveway Permit	\$ 65.00
Home Occupation Permit	\$ 125.00
Registered Land Survey	\$ 350.00
Rezoning Request	\$ 400.00
Sign Permit	\$ 50.00 first 100'
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
City Ordinance Compliance Check	\$ 80.00 per hour

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)	\$ 7.50
Police Reports	\$ 10.00 one page; \$0.25/additional
Process Serving	\$ 35.00
Vehicle Storage	\$ 20.00 per day

Recreation**Daily Fees**

Student/Senior Citizen	\$ 4.00
Adult	\$ 5.00

Membership

Family	\$ 140.00 Quarterly
	\$ 430.00 Annually
Adult	\$ 80.00 Quarterly
	\$ 275.00 Annually
Student/Senior Citizen	\$ 65.00 Quarterly
	\$ 190.00 Annually
Adult Single +1	\$ 100.00 Quarterly
	\$ 300.00 Annually
Student/Senior Citizen +1	\$ 80.00 Quarterly
	\$ 235.00 Annually

Room Rental Rate

Merrick	\$ 30.00 first hour; \$7.50 each additional
Gym	\$ 30.00 per hour
Pool	\$ 55.00 per hour; over 25 people and additional \$12

Arena (Dry Floor)

Non-Admission	\$ 58.00 per hour or \$525 per day
Admission	\$ 58.00 per hour + 10% gate receipts or \$525 per day + 10% gate receipts
Ice Time	\$ 147.00 per hour (January - March)
	TBD per hour (October - December)
Overnights	\$ 394.00

Right-of-Way Fees		
	Registration Fee (Annual)	\$ 50.00
Excavation Permit		
	Hole	\$ 80.00
	Trench	\$ 40.00 per lineal foot; + Hole fee
	Obstruction Permit	\$ 60.00 +\$0.05 per lineal foot
	Permit Extension	\$ 60.00
	Delay Penalty	\$ 35.00 +\$5.00 per day after specified completion date
Surface Restoration		
	Bituminous Replacement - with shaping	\$ 175.00 per ton
	Bituminous Replacement - no shaping	\$ 150.00 per ton
	Curb Replacement	\$ 45.00 per foot
Special Assessment Search		\$ 40.00
Vehicle - Low Speed Electric		\$ 30.00
Zoning Ordinance & Subdivision Regulations Document		\$ 50.00 Bound copy
		\$ 30.00 Photo copy
Sanitary Access Charge - Residential		\$ 3,000.00
Sanitary Access Charge - Commercial		\$ 4,500.00
Water Access Charge - Residential		\$ 3,000.00
Water Access Charge - Commercial		\$ 4,500.00
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		\$ 2,500.00
Tax Abatement Application		\$ 2,500.00
Water Meter		
Residential	5/8" x 3/4" Badger M25 or Elster C700 w/Itron ERT	\$ 246.00
	1" Badger M55 or Elster C700 w/Itron ERT	\$ 389.00
	1-1/2" Badger M120 ELL w/Itron ERT	\$ 757.00
	2" Badger M170 ELL w/Itron ERT	\$ 966.00
Commercial	2" EVO Q4 MAG Meter w/Itron ERT	\$ 2,115.00
	3" EVO Q4 MAG Meter w/Itron ERT	\$ 2,492.00
	4" EVO Q4 MAG Meter w/Itron ERT	\$ 2,772.00