



CITY OF LE SUEUR  
REQUEST FOR COUNCIL ACTION

TO: Mayor and City Council

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

SUBJECT: Approve 2020 Proposed Final General Fund and EDA Levy

DATE: For the City Council meeting of December 9, 2019

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**PURPOSE/ACTION REQUESTED**

Enclosed is the 2020 proposed final budget as prepared by city staff. A final budget and tax levy will be approved and certified with the County before December 30, 2019. As you are aware, the construction of the 2020 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 2.81 percent, however overall City-wide levy tax impact is **reduced** by an average of 7.01 percent. The increase in levy relates primarily to the items listed below:
- Wages and benefits
  - No changes noted.
- 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 \$25,000
  - Change in allocation of the Community Development Director from the EDA to the City to centralize the focus of the EDA dollars to focus on economic development and not staff costs
  - Contingency set at \$100,000
  - Overall increase of expenditures from 2019 of \$18,900.
- General Fund Revenue
  - Decrease in Building Permits of \$25,000
  - Steady LGA dollar increase of approx. \$40,000
  - Cable TV Franchise Fee decrease of \$17,500
  - Operating tax dollars increased by approx. \$33,773

- Community Center
  - Increase in number of hours pools are open for residents to enjoy which means an increase in salaries for proper staffing levels.
- Fire
  - Offsetting revenues and expenditures for more accurate budget to actual numbers for the audit but no major changes in regards to expenditures or revenues.
- Airport
  - No changes noted.

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

### **Legislative Changes for 2019**

New restriction on use of local sale tax dollars. Legislators added to the statutory requirements upon use of any local sales tax. According to this new provision, “Local sales taxes are to be used instead of traditional local revenues only for construction and rehabilitation of capital projects when a clear regional benefit beyond the taxing jurisdiction can be demonstrated.” The law goes on to say that using state-granted local sales taxes for purely local endeavors benefits property owners unequally and contributes to fiscal inequities. This provision is effective May 31, 2019.

Retainage payouts dictated. Cities may already withhold up to 5% from any progress payment to the contractor on an improvement contract. Now, effective for all improvement agreements entered on or after Aug. 1, 2019, the city must release all retainage to the contractor no later than 60 days after “substantial completion” as defined by the statute. Upon substantial completion, cities may withhold no more than 1) 250% of the cost to correct or complete work known at the time of substantial completion, and 2) 1% of the value of the contract or \$500, whichever is greater, pending completion of all “final paperwork” by the contractor or subcontractor. These amounts retained must be released within 60 days after completion of the work or submission of all final paperwork, whichever situation applies. The new law creates new notices for cities to give contractors and subcontractors, as well.

Purchased Public Employees Retirement Association (PERA) credit for military service. Effective July 1, 2019, most individuals who were absent from city employment due to military service and who return to the city job following discharge are eligible to purchase PERA service credits. If the employee purchases the service credit, the city must pay PERA what it would have paid for its employer contribution for the given period, in addition to any applicable equivalent employer contribution. The law states the employer payments must be made from funds available to the employer, “using the employer and additional employer contribution rate or rates in effect at the time that the uniformed service was performed, applied to the same annual salary rate or rates used to compute the equivalent employee contribution.”

According to the law, city employers may appropriate money for those payments, and the employer must pay interest on all employee and employer contribution amounts payable for the service member to purchase the service credit. Additionally, up to five years of service credit may be purchased by individuals with at least three years of “allowable service” credit who served in uniformed services before their public employment or the service was not previously considered “allowable service.”

### **LMCIT Coverage**

Most Minnesota cities are members of the League of Minnesota Cities Insurance Trust (LMCIT) for property, liability, auto, and workers’ compensation coverage. Cities purchasing insurance from a private company should ask their provider about insurance coverage options, claim trends, and costs. Cities looking for possible ways to reduce their premiums can reference the memo Reducing LMCIT Premium Costs.

LMCIT members' annual premium costs are affected by rates, exposures, and experience. In addition to rates, which are set by LMCIT in the fall, cities' costs can fluctuate if there are changes in exposures—such as payrolls, city expenditures, or property values—or changes in experience rating for workers' compensation, municipal liability, or auto liability. The adjacent link discusses LMCIT experience rating formulas, but generally the formulas compare expected losses for individual members within a recent three-year period to the actual losses during the same period, and if losses are greater (or less) than expected a premium debit (or credit) is applied.

Following are LMCIT's very early estimates for premium rates, which would take effect for property/casualty coverages renewing on or after Nov. 15, 2019, and workers' compensation coverages renewing on or after Jan. 1, 2020. LMCIT stresses that these are not guarantees. Annual actuarial reviews, other rate development work, and reinsurance costs will be calculated this fall, at which time LMCIT will be able to give a definite answer on premium rates for 2019-2020. Cities can check with LMCIT starting in October for an updated outlook on premiums.

Workers' compensation. Data as of the end of 2018 shows total incurred costs for claims occurring in 2018 were relatively high, which could put some pressure on rates. There were some changes to Minnesota workers' compensation statutes in 2018, including a presumption for post-traumatic stress disorder (PTSD) claims for public safety employees that went into effect in January 2019. There is still some uncertainty behind how these changes will impact LMCIT's future claim expenses, and by extension, premium rates.

LMCIT suggests cities allow for a workers' compensation premium rate increase in the 1% to 5% range.

Property. Property losses in 2017 and 2018 were less favorable than recent prior years, with several high-dollar fire and storm occurrences. Both LMCIT and our reinsurers will need to factor in the recent adverse experience when projecting for future costs. There could be some additional pressure on property premium rates since reinsurance costs are a significant part of LMCIT's expense for property coverage.

For budgeting purposes, cities may want to allow for a 2% to 4% increase for property coverage rates.

Liability. Loss costs in 2018 for municipal liability claims were average overall, but patterns for specific types of liability claims continue to evolve. E.g. police liability, sewer backup liability, employment practices, and land use litigation.

LMCIT suggests cities allow for possible rate increases in the range of 1% to 5%. We hope we're able to hold rates flat overall, but there's a chance we'll need to adjust some specific liability rates.

Auto. LMCIT introduced a revised pricing structure for auto physical damage in 2018 and a revised structure for auto liability in 2019. We're also planning to introduce an auto experience rating component next year. Because members are still transitioning to the new rating method, and because there will likely be a new experience rating component, which impacts members differently, it's hard to project generally which way premiums are headed in 2020; it depends on the specific member.

Overall, LMCIT expects overall auto rates to remain relatively stable, but individual cities' premiums may change depending on their mix of vehicle types and auto claim experience within the most recent three to four years.

## **Health and Dental Insurance Increase**

Cities need to make sure they are complying with the federal Affordable Care Act (ACA). 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”. Subsequent legislation has delayed the effective date of this new tax which is currently scheduled to be effective for taxable years beginning January 1, 2022.

The Cadillac Plan Tax is an excise tax (40%), enacted as part of the Patient Protection and Affordable Care Act (“PPACA”) that applies to the cost of employer-sponsored health coverage that exceeds certain threshold limits – \$10,200 for self-only coverage and \$27,500 for family coverage – increased each year after the effective date.

The Cadillac Plan Tax effective dates and thresholds are based upon current guidance, and as with many other PPACA regulation could change with future legislation. If this tax is implemented, it could have a large impact on cities budgets. The League will keep cities apprised of any further guidance from Congress.

The U.S. Department of Labor (DOL) released guidance in 2014 pertaining to employers reimbursing employees for individual health insurance plans, on either a pre-tax or after-tax basis. This guidance primarily affects cities that do not meet the definition of “large employer” under the ACA because large employers typically do not offer this type of arrangement.

Employers are permitted to disregard seasonal employees when determining employer size if the employer’s workforce exceeds 50 full-time equivalent (FTE) employees for no more than 120 consecutive days and the number of employees exceeding 50 during that time were seasonal employees, based upon the prior years’ average number.

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

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

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

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

Due to the uncertainty of the ACA and President Trump’s efforts to repeal and replace it, it is unknown at this time how any potential legislation might impact 2020 renewal.

The ACA has reporting requirements for providers of health insurance and applicable large employers which must be sent to covered individuals and the IRS which started the beginning of 2016. Cities are encouraged to plan ahead each year to meet the reporting deadlines as they will occur each year and continue with the reporting requirements until further notice.

## **2020 PERA Contribution Rates**

The 2019 legislative session resulted in no changes to employee or employee portions of contributions

for the coordinated and basic plans, however, did result in an increase in the Police and Fire plan from 11.3% to 11.8% for the employee and 16.2% to 17.7% for the employer.

PLEASE NOTE: In 1997, the Legislature authorized annual aid to public employers to offset a PERA employer contribution rate increase. This statutory authorization is currently set to end on June 30, 2020, and, therefore, its final payments will occur in July and December of 2019.

According to PERA, June 2020 was expected to be the time when the plan would be fully funded. However, at its April 2019 meeting, the PERA Board of Trustees voted to support legislative extension of the 1997 aid.

### **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, 2019. This would be December 30, 2019.

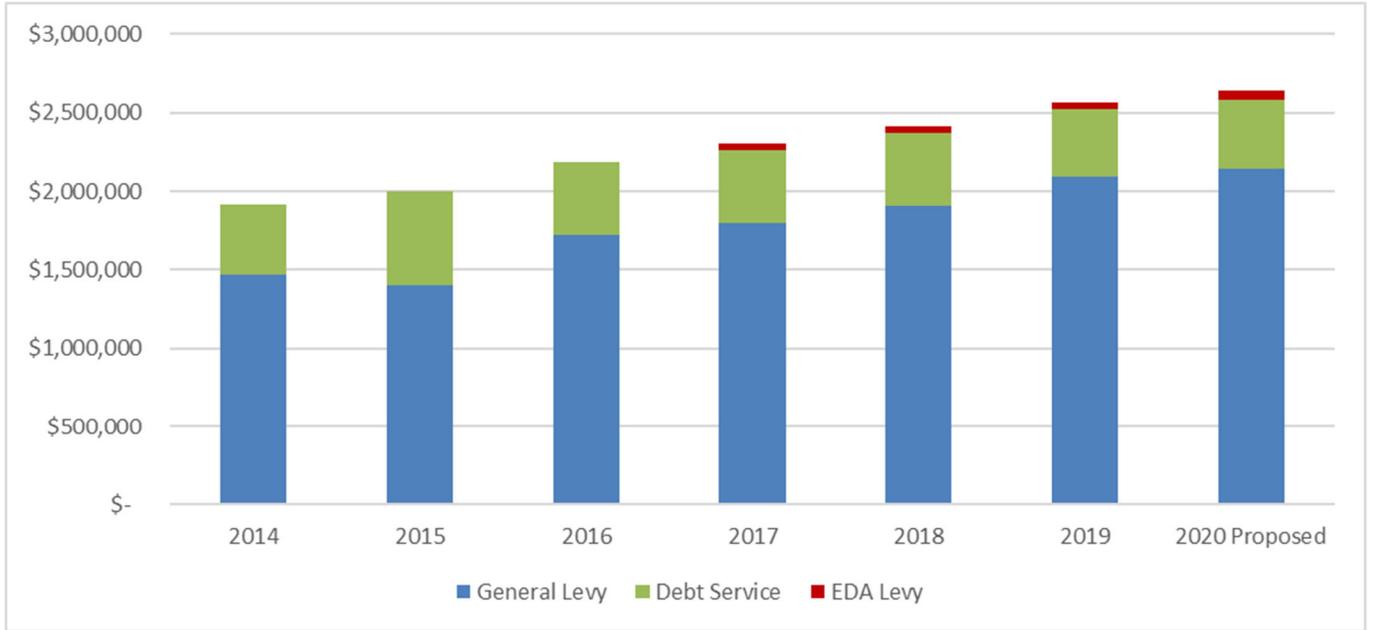
## Tax Levy Summary

Overall, the tax levy includes levies for general operations, city infrastructure, debt services, and EDA. The levy increased by 5.70 percent when compared to 2019. The 2019 budgeted and 2020 proposed tax levies are listed below:

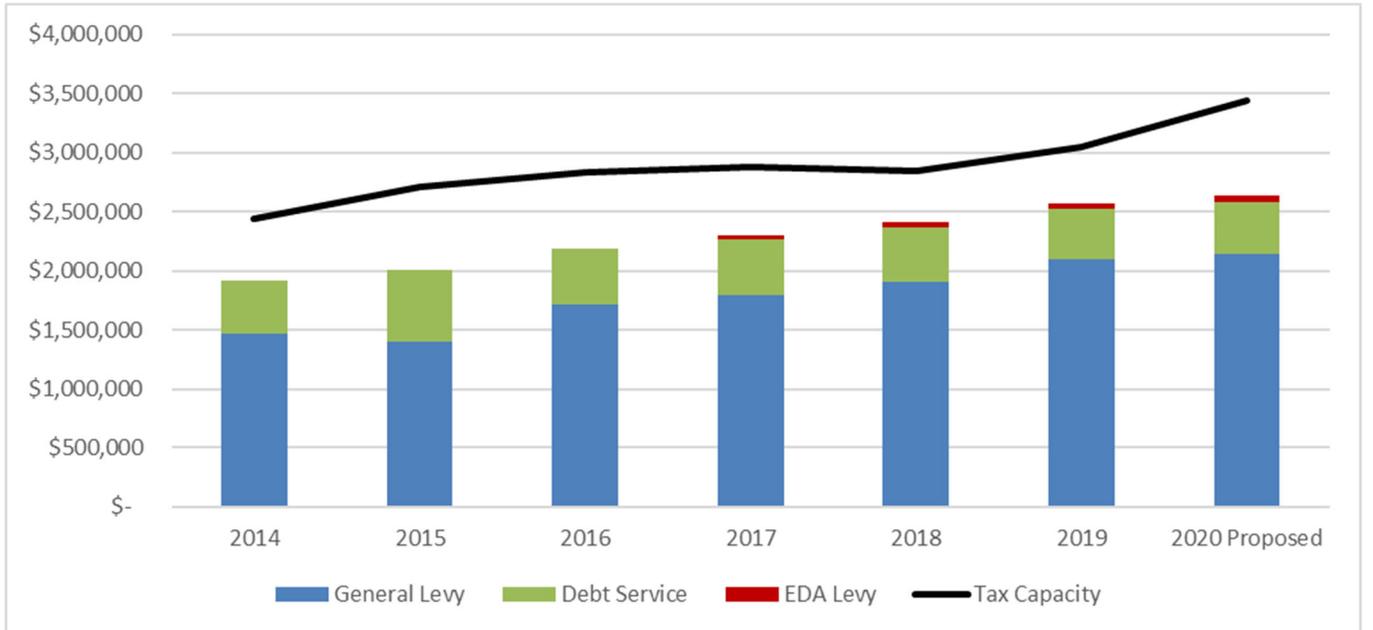
	2019 Budget	2020 Proposed Budget	Increase (Decrease)	% Change
<b>Base Levy</b>				
General Fund	\$ 737,150	\$ 770,923	\$ 33,773	4.58%
Community Center	445,283	506,043	60,760	13.65%
Capital Improvement Plan	743,000	697,900	(45,100)	-6.07%
Johnson Control Loan	167,000	169,000	2,000	1.20%
<b>Total Base Levy</b>	<b>2,092,433</b>	<b>2,143,866</b>	<b>51,433</b>	<b>2.46%</b>
<b>Debt Service</b>				
2010D GO Capital Improvement	57,000	55,000	(2,000)	-3.51%
2011B SA GO Refunding Bonds	59,000	51,000	(8,000)	-13.56%
2012A GO Improvement Bonds	66,000	73,000	7,000	10.61%
2013B GO Street Reconstruction	77,000	76,000	(1,000)	-1.30%
2014B Go Refunding Bonds - Library	68,000	66,000	(2,000)	-2.94%
2017A GO Street Improvement	15,000	34,000	19,000	126.67%
2014B GO Refunding bonds - fire	87,000	86,000	(1,000)	-1.15%
<b>Total Debt Service Levy</b>	<b>429,000</b>	<b>441,000</b>	<b>12,000</b>	<b>2.80%</b>
<b>Total General Levy</b>	<b>\$ 2,521,433</b>	<b>\$ 2,584,866</b>	<b>\$ 63,433</b>	<b>2.52%</b>
<b>EDA Levy</b>				
EDA General Fund	43,100	51,700	8,600	19.95%
<b>Total EDA Levy</b>	<b>43,100</b>	<b>51,700</b>	<b>8,600</b>	<b>19.95%</b>
<b>Total City Wide Levy</b>	<b>\$ 2,564,533</b>	<b>\$ 2,636,566</b>	<b>\$ 72,033</b>	<b>2.81%</b>

The increase in the 2020 Final Tax Levy can be primarily attributed to the factors listed at the beginning of this memo or in fund statements at end of this memo.

## Levy Summary 2014 to 2020 Proposed



## Tax Capacity in Relation to Tax Levy Graph



## Summary of the City's Tax Capacity

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

Property Type	2016 Pay	2017 Pay	2018 Pay	2019 Pay	2020	% Change	\$ Change
Commercial/Industrial	\$ 1,196,355	\$ 1,130,349	\$ 1,184,639	\$ 1,177,594		-0.59%	(7,045)
Apartment	384,739	206,152	215,675	230,355		6.81%	14,680
Residential	1,239,242	1,462,175	1,597,757	1,986,700		24.34%	388,943
Agriculture	37,878	25,157	30,404	27,934		-8.12%	(2,470)
Other	20,321	22,805	20,099	21,836		8.64%	1,737
<b>Total</b>	<b>\$ 2,878,535</b>	<b>\$ 2,846,638</b>	<b>\$ 3,048,574</b>	<b>\$ 3,444,419</b>		<b>12.98%</b>	<b>395,845</b>

## Impact on Homeowner Tax Bill

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

### CITY OF LE SUEUR IMPACT ON TAX BILL

Value of Home	2019 Actual	2020 Estimated	\$ Increase / (decrease)	% Increase / (decrease)	2019 Monthly	2020 Monthly	\$ Increase / (decrease) Monthly
\$ 125,000.00	\$ 1,015.00	\$ 927.00	\$ (88.00)	-8.67%	\$ 84.58	\$ 77.25	\$ (7.33)
\$ 150,000.00	\$ 1,218.00	\$ 1,112.00	\$ (106.00)	-8.70%	\$ 101.50	\$ 92.67	\$ (8.83)
\$ 173,000.00	* \$ 1,404.00	\$ 1,283.00	\$ (121.00)	-8.62%	\$ 117.00	\$ 106.92	\$ (10.08)
\$ 200,000.00	\$ 1,623.00	\$ 1,483.00	\$ (140.00)	-8.63%	\$ 135.25	\$ 123.58	\$ (11.67)
\$ 206,000.00	** \$ 1,672.00	\$ 1,528.00	\$ (144.00)	-8.61%	\$ 139.33	\$ 127.33	\$ (12.00)
\$ 250,000.00	\$ 2,029.00	\$ 1,854.00	\$ (175.00)	-8.62%	\$ 169.08	\$ 154.50	\$ (14.58)
\$ 300,000.00	\$ 2,435.00	\$ 2,225.00	\$ (210.00)	-8.62%	\$ 202.92	\$ 185.42	\$ (17.50)

\* Average 2019 home value.

\*\* Average 2020 home value based on the tax capacity increase from 2019 average home value

**Note: Change in value of average home will show a \$128 increase in taxes within the City from 2019 to 2020.**

## 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 2020 levy is set the Council has the opportunity to decrease the levy but cannot increase. The preliminary levy was approved on September 9, 2019 however the final levy must be approved and submitted no later than December 30, 2019.

CITY OF LE SUEUR, MINNESOTA						
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES - SUMMARY						
GENERAL FUND						
ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017-2018, PERIOD TO DATE JUNE 30, 2019 AND						
BUDGET FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2020						
	Actual	Actual	YTD	Budget	Budget	Percent
	2017	2018	Jun-19	2019	2020	Change
<b>REVENUES</b>						
Taxes	\$ 899,693	\$ 918,092	\$ 419,238	\$ 737,150	\$ 770,923	5% (1)
Special Assessments	-	-	-	-	-	
Licenses and permits	82,159	82,481	50,961	119,900	104,600	-13% (2)
Intergovernmental	1,069,119	1,184,789	144,250	1,072,470	1,114,897	4%
Charges for services	15,321	17,995	5,854	16,250	17,250	6%
Fines and forfeits	24,046	22,582	15,406	24,000	24,000	0%
Investment earnings	4,767	33,556	15,451	5,500	5,500	0%
Miscellaneous	156,357	264,999	82,298	194,000	151,000	-22% (3)
<b>TOTAL REVENUES</b>	<b>2,251,463</b>	<b>2,524,494</b>	<b>733,459</b>	<b>2,169,270</b>	<b>2,188,170</b>	<b>1%</b>
<b>EXPENDITURES</b>						
Mayor and council	33,624	26,362	15,517	30,060	30,060	0%
Administration	438,516	675,710	255,982	604,710	551,360	-9%
Accounting	131,458	141,272	85,209	62,200	63,690	2%
City attorney	24,414	11,272	6,149	17,500	15,000	-14% (4)
Planning and zoning	51,956	46,738	29,886	42,470	92,140	117% (5)
Police	891,410	909,618	467,162	941,200	984,950	5%
Building inspection	39,363	104,600	51,056	118,960	135,050	14% (6)
Streets and Parks	646,750	681,905	455,803	821,670	785,420	-4%
Library utilities	28,387	28,027	12,538	30,500	30,500	0%
<b>TOTAL EXPENDITURES</b>	<b>2,285,876</b>	<b>2,625,505</b>	<b>1,379,302</b>	<b>2,669,270</b>	<b>2,688,170</b>	<b>1%</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(34,414)</b>	<b>(101,011)</b>	<b>(645,843)</b>	<b>(500,000)</b>	<b>(500,000)</b>	<b>0%</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	500,000	500,000	250,000	500,000	500,000	0%
TRANSFERS OUT	-	-	-	-	-	0%
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>500,000</b>	<b>500,000</b>	<b>250,000</b>	<b>500,000</b>	<b>500,000</b>	<b>0%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>						
	\$ 465,587	\$ 398,989	\$ (395,843)	\$ -	\$ -	
<b><u>Explanation of Budget Changes in revenue and expenditures over 10%</u></b>						
(1)	Tax Revenue changes based on Expenditure changes to ensure a balanced budget is met.					
(2)	Conservative estimate for building permit revenue based on current 2019 trends.					
(3)	Conservative estimate based on historical trends and operations of the City overall.					
(4)	Change based on usage of the current City Attorney and the change in allocations of usage in recent years.					
(5)	Change in allocation in trying to move salaries from the EDA to the City for Sam's time. Now at 50/50 versus 25/75 in 2019.					
(6)	Change in allocation of Building Official's health insurance and related benefits.					

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, 2017-2018, PERIOD TO DATE JUNE 30, 2019 AND						
BUDGET FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2020						
	Actual	Actual	YTD	Budget	Budget	Percent
	2017	2018	June-19	2019	2020	Change
<b>REVENUES</b>						
Taxes	\$ 498,538	\$ 439,003	\$ 222,642	\$ 445,283	\$ 506,043	14% (1)
Charges for services	728,132	851,442	324,092	765,000	825,750	8% (4)
Miscellaneous	58,429	40,536	14,813	50,000	55,000	10% (2)
<b>TOTAL REVENUES</b>	<b>1,285,099</b>	<b>1,330,981</b>	<b>561,546</b>	<b>1,260,283</b>	<b>1,386,793</b>	<b>10%</b>
<b>EXPENDITURES</b>						
Swimming Pool	72,279	76,789	14,014	62,640	87,270	39% (3)
Personnel Services	332,579	391,203	235,310	451,330	456,620	1%
Administrative and general	534,637	673,223	325,054	572,050	667,600	17% (4)
Capital outlay	10,190	1,763	53	-	-	0%
<b>TOTAL EXPENDITURES</b>	<b>949,686</b>	<b>1,142,978</b>	<b>574,431</b>	<b>1,086,020</b>	<b>1,211,490</b>	<b>12%</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>335,413</b>	<b>188,003</b>	<b>(12,884)</b>	<b>174,263</b>	<b>175,303</b>	<b>1%</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	0%
TRANSFER OUT	(235,703)	(194,263)	(87,132)	(174,263)	(175,303)	1%
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(235,703)</b>	<b>(194,263)</b>	<b>(87,132)</b>	<b>(174,263)</b>	<b>(175,303)</b>	<b>1%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>						
	\$ 99,710	\$ (6,260)	\$ (100,016)	\$ -	\$ -	
<b><u>Explanation of Budget Changes in revenue and expenditures over 5%</u></b>						
(1)	Change in taxes is a by-product of changes in revenues and expenditures when compared to the prior year.					
(2)	Based on activities at the Community Center, miscellaneous revenue related to donations will increase slightly in 2020.					
(3)	Increase in pool salaries to correlate being open more hours for customers to enjoy the pool. Adequate staffing for those additional hours.					
(4)	Increase in School Programs running through the City. This is a pass-through which affects both revenues and expenditures.					

CITY OF LE SUEUR, MINNESOTA						
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES - SUMMARY						
FIRE - 225						
ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017-2018, PERIOD TO DATE JUNE 30, 2019 AND						
BUDGET FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2020						
	Actual	Actual	YTD	Budget	Budget	Percent
	2017	2018	June-19	2019	2020	Change
<b>REVENUES</b>						
Intergovernmental	\$ 44,451	\$ 40,819	\$ -	\$ -	\$ 42,000	0% (1)
Charges for services	132,332	126,739	117,092	125,000	135,000	8%
Miscellaneous	1,711	2,382	15,154	-	5,000	0%
<b>TOTAL REVENUES</b>	<b>178,493</b>	<b>169,940</b>	<b>132,246</b>	<b>125,000</b>	<b>182,000</b>	<b>46%</b>
<b>EXPENDITURES</b>						
Public Safety	97,490	92,841	46,147	52,250	94,250	80% (1)
Fire fighting	38,740	43,159	18,663	44,900	44,900	0%
Prevention	3,988	2,401	4,240	5,500	5,500	0%
Training	13,262	8,982	1,577	5,500	10,500	91% (2)
Communications	1,100	4,263	922	1,250	1,250	0%
Repair services	20,901	18,638	2,386	2,100	12,500	495% (3)
Other services and charges	7,958	8,237	5,243	11,500	10,500	-9%
Capital outlay	4,000	5,682	6,927	3,000	3,000	0%
<b>TOTAL EXPENDITURES</b>	<b>187,438</b>	<b>184,203</b>	<b>86,104</b>	<b>126,000</b>	<b>182,400</b>	<b>45%</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(8,945)</b>	<b>(14,263)</b>	<b>46,143</b>	<b>(1,000)</b>	<b>(400)</b>	<b>-60%</b>
<b>Explanation of Changes over 10%</b>						
(1) This is a pass-through item of the fire state aid that the City of Le Sueur receives on a yearly basis and it is deposited directly into the PERA account for the Firefighters' pension to remain funded. Correctly budgeting for this item in 2020.						
(2) This is another item that is a pass-through for the reimbursement of trainings that the State pays for for the firefighters' of Le Sueur.						
(3) Amounts needed for repairs was not close to sufficient in 2019, needed to be more accurate with budgeting for these in 2020 and beyond.						

CITY OF LE SUEUR, MINNESOTA						
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES - SUMMARY						
AIRPORT - 235						
ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017-2018, PERIOD TO DATE JUNE 30, 2019 AND						
BUDGET FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2020						
	Actual	Actual	YTD	Budget	Budget	Percent
	2017	2018	June-19	2019	2020	Change
<b>REVENUES</b>						
Intergovernmental	\$ 67,064	\$ 22,347	\$ 4,456	\$ 15,000	\$ 15,000	
Charges for services	44,326	45,495	23,517	43,300	43,300	0%
Miscellaneous	-	-	-	-	-	0%
<b>TOTAL REVENUES</b>	<b>111,390</b>	<b>67,843</b>	<b>27,974</b>	<b>58,300</b>	<b>58,300</b>	<b>0%</b>
<b>EXPENDITURES</b>						
Airport	90,321	72,126	33,333	64,635	70,395	9%
<b>TOTAL EXPENDITURES</b>	<b>90,321</b>	<b>72,126</b>	<b>33,333</b>	<b>64,635</b>	<b>70,395</b>	<b>9%</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>21,069</b>	<b>(4,283)</b>	<b>(5,360)</b>	<b>(6,335)</b>	<b>(12,095)</b>	<b>91%</b>
<b>Explanation of Changes over 10%</b>						
None noted.						



Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 101 - GENERAL FUND</b>			
101-3-31010	CURRENT AD VALOREM TAXES	770,923.00	737,150.00
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	20,000.00	37,500.00
101-4-32190	OTHER BUSINESS LIC & PERMITS	1,000.00	1,000.00
101-4-32210	BUILDING PERMITS	75,000.00	100,000.00
101-4-32240	ANIMAL LICENSES	1,000.00	800.00
101-4-32260	R.O.W. PERMIT FEES	10,000.00	2,500.00
101-4-32270	PLANNING & ZONING FEES	5,000.00	3,000.00
101-4-32280	RENTAL LICENSES	5,000.00	5,000.00
101-5-33155	FEDERAL GRANTS	0.00	0.00
101-5-33401	LOCAL GOVERNMENT AID	1,018,897.00	977,470.00
101-5-33402	SMALL CITY ASSISTANCE GRANT	0.00	0.00
101-5-33416	POLICE STATE AID	60,000.00	59,000.00
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	10,000.00	16,000.00
101-6-34201	MISC POLICE SERVICES	3,000.00	2,000.00
101-6-34205	Police Reserve	4,500.00	4,500.00
101-6-34303	STREET DEPARTMENT SERVICES	1,500.00	1,500.00
101-6-34780	PARK FEES	3,000.00	3,000.00
101-6-34785	DOG WASH FEES	0.00	0.00
101-7-35101	COURT FINES	24,000.00	24,000.00
101-7-35102	PARKING FINES	0.00	0.00
101-8-34755	EMERGENCY MANAGEMENT DONATIONS	0.00	0.00
101-8-36210	INTEREST EARNINGS	5,500.00	5,500.00
101-8-36245	SHADE TREE SALES & REIMB	4,000.00	1,500.00
101-8-36247	DRUG FORFEITURE REVENUE	0.00	0.00
101-8-36248	FISCAL AGENT FEES	1,500.00	1,500.00
101-8-36249	VEHICLE FORFEITURE REVENUE	8,000.00	8,000.00
101-8-36250	MISC REFUNDS & REIMBURSEMENT	65,000.00	65,000.00
101-8-36253	PROJECT ESCROW-STREET REPAIR	0.00	0.00
101-8-36255	EDA ADMIN FEES	6,500.00	6,500.00
101-8-39103	LOT SALES	0.00	0.00
101-9-39203	TRANSFER FROM ELECTRIC FUND	500,000.00	500,000.00
101-9-39204	TRANSFER FROM AMBULANCE FUND	0.00	0.00
101-9-39205	TRANSFER FROM FIRE SERV FUND	6,000.00	6,000.00
101-9-39206	TRANSFER FROM AIRPORT FUND	0.00	0.00
101-9-39207	TRANSFER FROM PARA TRANSIT	0.00	6,000.00
101-9-39210	TRANSFER FROM REFUSE COLLECT	12,000.00	12,000.00
101-9-39211	TRANSFER FROM DEBT FUND	0.00	0.00

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Account Number	Account Name	2020 2020	2019 2019
101-9-39213	TRANSFER FROM CAPITAL IMPR	0.00	0.00
101-9-39217	TRANSFER FROM 2005 IMP FUND	0.00	0.00
101-9-39219	TRANSFER FROM 2006 IMP FUND	0.00	0.00
101-9-39222	TRANS FROM STORM WATER SEWER	6,000.00	6,000.00
101-9-39223	TRANSFER FROM COMM CTR FUND	12,000.00	10,000.00
101-9-39224	TRANS FOR SAFETY & WELLNESS	0.00	18,000.00
<b>Department: 41110 - CITY COUNCIL</b>			
101-41110-106	COUNCIL SALARIES	21,420.00	21,420.00
101-41110-121	PERA CONTRIBUTIONS	0.00	0.00
101-41110-122	FICA CONTRIBUTIONS	1,330.00	1,330.00
101-41110-125	MEDICARE CONTRIBUTIONS	310.00	310.00
101-41110-207	TRAINING & INSTRUCTIONAL EXP	5,000.00	5,000.00
101-41110-331	TRAVEL EXPENSE	2,000.00	2,000.00
<b>Total Department: 41110 - CITY COUNCIL:</b>		<b>30,060.00</b>	<b>30,060.00</b>
<b>Department: 41320 - CITY ADMINISTRATOR</b>			
101-41320-101	FULL-TIME EMPLOYEES-REGULAR	108,050.00	105,220.00
101-41320-102	WAGES PT	13,000.00	13,000.00
101-41320-104	TEMPORARY EMPLOYEES	6,000.00	0.00
101-41320-108	MAINTENANCE SALARIES	3,990.00	3,830.00
101-41320-118	INSURANCE WAIVER PAYMENT	550.00	550.00
101-41320-121	PERA CONTRIBUTIONS	8,400.00	8,180.00
101-41320-122	FICA CONTRIBUTIONS	8,120.00	7,570.00
101-41320-125	MEDICARE CONTRIBUTIONS	1,900.00	1,770.00
101-41320-127	HEALTH SAVINGS CONTRIBUTION	1,490.00	1,460.00
101-41320-131	HEALTH INSURANCE	14,890.00	9,200.00
101-41320-133	LIFE INSURANCE	530.00	530.00
101-41320-142	UNEMPLOYMENT BENEFIT PAYABLE	0.00	0.00
101-41320-201	OFFICE SUPPLIES	5,000.00	5,000.00
101-41320-202	COPYING EXPENSE	500.00	500.00
101-41320-207	TRAINING & INSTRUCTIONAL EXP	2,000.00	2,000.00
101-41320-217	UNIFORMS	0.00	0.00
101-41320-309	DATA PROCESSING EXPENSES	65,000.00	25,000.00
101-41320-321	TELEPHONE EXPENSE	10,000.00	10,000.00
101-41320-322	POSTAGE EXPENSE	1,500.00	2,000.00
101-41320-331	TRAVEL EXPENSE	2,000.00	3,000.00
101-41320-354	PRINTING & BINDING EXPENSE	0.00	0.00
101-41320-433	DUES & SUBSCRIPTIONS	8,000.00	8,000.00
101-41320-437	MISCELLANEOUS EXPENSE	10,000.00	10,000.00
<b>Total Department: 41320 - CITY ADMINISTRATOR:</b>		<b>270,920.00</b>	<b>216,810.00</b>
<b>Department: 41410 - ELECTIONS</b>			
101-41410-201	OFFICE SUPPLIES	0.00	0.00
<b>Total Department: 41410 - ELECTIONS:</b>		<b>0.00</b>	<b>0.00</b>
<b>Department: 41430 - CITY CLERK</b>			
101-41430-131	HEALTH INSURANCE	0.00	0.00
101-41430-331	TRAVEL EXPENSE	0.00	0.00
<b>Total Department: 41430 - CITY CLERK:</b>		<b>0.00</b>	<b>0.00</b>
<b>Department: 41530 - ACCOUNTING</b>			
101-41530-101	FULL-TIME EMPLOYEES-REGULAR	29,820.00	29,290.00
101-41530-102	WAGES PT	0.00	0.00
101-41530-103	OVERTIME	0.00	0.00
101-41530-118	INSURANCE WAIVER PAYMENT	0.00	0.00
101-41530-121	PERA CONTRIBUTIONS	2,240.00	2,200.00
101-41530-122	FICA CONTRIBUTIONS	1,850.00	1,820.00
101-41530-125	MEDICARE CONTRIBUTIONS	430.00	420.00
101-41530-127	HEALTH SAVINGS CONTRIBUTION	370.00	360.00
101-41530-131	HEALTH INSURANCE	4,320.00	4,450.00

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Account Number	Account Name	2020 2020	2019 2019
101-41530-133	LIFE INSURANCE	160.00	160.00
101-41530-207	TRAINING & INSTRUCTIONAL EXP	500.00	500.00
101-41530-301	AUDIT EXPENSE	9,500.00	9,000.00
101-41530-314	CONSULTANTS	9,000.00	9,000.00
101-41530-321	TELEPHONE EXPENSE	500.00	0.00
101-41530-331	TRAVEL EXPENSE	2,500.00	0.00
101-41530-437	MISCELLANEOUS EXPENSE	2,500.00	5,000.00
<b>Total Department: 41530 - ACCOUNTING:</b>		<b>63,690.00</b>	<b>62,200.00</b>
<b>Department: 41610 - LEGAL</b>			
101-41610-304	LEGAL FEES	15,000.00	17,500.00
<b>Total Department: 41610 - LEGAL:</b>		<b>15,000.00</b>	<b>17,500.00</b>
<b>Department: 41910 - PLANNING AND ZONING</b>			
101-41910-101	FULL-TIME EMPLOYEES-REGULAR	53,670.00	25,980.00
101-41910-113	PER DIEMS	0.00	0.00
101-41910-118	INSURANCE WAIVER PAYMENT	0.00	0.00
101-41910-121	PERA CONTRIBUTIONS	4,030.00	1,950.00
101-41910-122	FICA CONTRIBUTIONS	3,330.00	1,610.00
101-41910-125	MEDICARE CONTRIBUTIONS	780.00	380.00
101-41910-127	HEALTH SAVINGS CONTRIBUTION	610.00	300.00
101-41910-131	HEALTH INSURANCE	7,250.00	1,420.00
101-41910-133	LIFE INSURANCE	270.00	130.00
101-41910-201	OFFICE SUPPLIES	500.00	1,000.00
101-41910-314	CONSULTANTS	15,000.00	6,000.00
101-41910-321	TELEPHONE EXPENSE	1,200.00	1,200.00
101-41910-331	TRAVEL EXPENSE	5,000.00	2,000.00
101-41910-354	PRINTING & BINDING EXPENSE	0.00	0.00
101-41910-437	MISCELLANEOUS EXPENSE	500.00	500.00
101-41910-446	PLANNING & ZONING EXPENSES	0.00	0.00
<b>Total Department: 41910 - PLANNING AND ZONING:</b>		<b>92,140.00</b>	<b>42,470.00</b>
<b>Department: 41940 - GOVERNMENT BUILDINGS</b>			
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	3,500.00	2,500.00
101-41940-748	TRANS TO JOHNSON CONTRL DEBT	0.00	0.00
<b>Total Department: 41940 - GOVERNMENT BUILDINGS:</b>		<b>26,900.00</b>	<b>25,900.00</b>
<b>Department: 42120 - POLICE DEPARTMENT</b>			
101-42120-101	FULL-TIME EMPLOYEES-REGULAR	550,230.00	542,890.00
101-42120-102	WAGES PT	58,510.00	57,080.00
101-42120-103	OVERTIME	2,500.00	2,500.00
101-42120-108	MAINTENANCE SALARIES	3,990.00	3,830.00
101-42120-118	INSURANCE WAIVER PAYMENT	2,500.00	2,500.00
101-42120-121	PERA CONTRIBUTIONS	102,770.00	93,160.00
101-42120-122	FICA CONTRIBUTIONS	3,450.00	3,320.00
101-42120-125	MEDICARE CONTRIBUTIONS	8,880.00	8,760.00
101-42120-127	HEALTH SAVINGS CONTRIBUTION	5,580.00	5,510.00
101-42120-131	HEALTH INSURANCE	80,300.00	63,910.00
101-42120-133	LIFE INSURANCE	2,640.00	2,640.00
101-42120-142	UNEMPLOYMENT BENEFIT PAYABLE	0.00	0.00
101-42120-201	OFFICE SUPPLIES	2,100.00	2,100.00
101-42120-207	TRAINING & INSTRUCTIONAL EXP	4,000.00	4,000.00
101-42120-212	MOTOR FUELS	10,000.00	12,500.00
101-42120-217	UNIFORMS	6,000.00	4,500.00
101-42120-221	EQUIPMENT PARTS	1,000.00	3,000.00

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Account Number	Account Name	2020 2020	2019 2019
101-42120-304	LEGAL FEES	45,000.00	30,000.00
101-42120-305	MEDICAL FEES	2,000.00	1,000.00
101-42120-309	DATA PROCESSING EXPENSES	25,000.00	32,800.00
101-42120-311	ANIMAL CONTROL	15,000.00	15,000.00
101-42120-321	TELEPHONE EXPENSE	14,000.00	12,500.00
101-42120-325	BCA LEASE LINE	2,300.00	2,300.00
101-42120-331	TRAVEL EXPENSE	1,200.00	1,200.00
101-42120-354	PRINTING & BINDING EXPENSE	500.00	200.00
101-42120-381	ELECTRIC UTILITIES	4,000.00	4,500.00
101-42120-383	GAS UTILITIES	3,500.00	2,500.00
101-42120-400	JANITORIAL SERVICES	6,500.00	6,500.00
101-42120-401	BUILDING REPAIR & MAINT	2,500.00	2,500.00
101-42120-407	PROPERTY MAINTENANCE	500.00	500.00
101-42120-426	CRIME PREVENTION	1,000.00	500.00
101-42120-431	SQUAD MAINTENANCE	3,500.00	5,000.00
101-42120-433	DUES & SUBSCRIPTIONS	1,500.00	1,500.00
101-42120-437	MISCELLANEOUS EXPENSE	1,000.00	1,000.00
101-42120-438	TOWING CHARGES	3,000.00	1,000.00
101-42120-448	NARCOTIC TASK FORCE EXPENSE	7,000.00	6,500.00
101-42120-452	PATROL SUPPLIES	1,500.00	2,000.00
101-42120-570	OFFICE EQUIPMENT & FURNISHIN	0.00	0.00
<b>Total Department: 42120 - POLICE DEPARTMENT:</b>		<b>984,950.00</b>	<b>941,200.00</b>
<b>Department: 42151 - POLICE COMMUNICATION SERV</b>			
101-42151-325	BCA LEASE LINE	0.00	0.00
<b>Total Department: 42151 - POLICE COMMUNICATION SERV:</b>		<b>0.00</b>	<b>0.00</b>
<b>Department: 42401 - BUILDING CODE ENFORCEMENT</b>			
101-42401-101	FULL-TIME EMPLOYEES-REGULAR	96,390.00	88,980.00
101-42401-121	PERA CONTRIBUTIONS	7,230.00	6,670.00
101-42401-122	FICA CONTRIBUTIONS	5,980.00	5,520.00
101-42401-125	MEDICARE CONTRIBUTIONS	1,400.00	1,290.00
101-42401-127	HEALTH SAVINGS CONTRIBUTION	1,170.00	1,090.00
101-42401-131	HEALTH INSURANCE	17,350.00	8,630.00
101-42401-133	LIFE INSURANCE	580.00	580.00
101-42401-142	UNEMPLOYMENT BENEFIT PAYABLE	0.00	0.00
101-42401-201	OFFICE SUPPLIES	750.00	1,500.00
101-42401-207	TRAINING & INSTRUCTIONAL EXP	1,000.00	1,000.00
101-42401-212	MOTOR FUELS	500.00	0.00
101-42401-321	TELEPHONE EXPENSE	1,200.00	1,200.00
101-42401-331	TRAVEL EXPENSE	500.00	1,000.00
101-42401-408	BUILDING INSPECTION SERVICE	0.00	0.00
101-42401-425	RENTAL LICENSE FEES	0.00	0.00
101-42401-437	MISCELLANEOUS EXPENSE	1,000.00	1,500.00
<b>Total Department: 42401 - BUILDING CODE ENFORCEMENT:</b>		<b>135,050.00</b>	<b>118,960.00</b>
<b>Department: 43121 - STREET DEPARTMENT</b>			
101-43121-101	FULL-TIME EMPLOYEES-REGULAR	374,130.00	376,820.00
101-43121-102	WAGES PT	29,110.00	43,410.00
101-43121-103	OVERTIME	3,500.00	3,500.00
101-43121-108	MAINTENANCE SALARIES	3,990.00	3,830.00
101-43121-118	INSURANCE WAIVER PAYMENT	0.00	0.00
101-43121-121	PERA CONTRIBUTIONS	28,420.00	28,610.00
101-43121-122	FICA CONTRIBUTIONS	25,250.00	26,290.00
101-43121-125	MEDICARE CONTRIBUTIONS	5,900.00	6,150.00
101-43121-127	HEALTH SAVINGS CONTRIBUTION	7,440.00	7,500.00
101-43121-131	HEALTH INSURANCE	78,690.00	71,070.00
101-43121-133	LIFE INSURANCE	1,890.00	1,890.00
101-43121-142	UNEMPLOYMENT BENEFIT PAYABLE	0.00	0.00
101-43121-201	OFFICE SUPPLIES	1,200.00	600.00

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Account Number	Account Name	2020 2020	2019 2019
101-43121-207	TRAINING & INSTRUCTIONAL EXP	3,700.00	7,500.00
101-43121-212	MOTOR FUELS	20,700.00	25,000.00
101-43121-213	LUBRICANTS & ADDITIVES	3,700.00	2,500.00
101-43121-215	SHOP MATERIALS	5,200.00	6,250.00
101-43121-216	CHEMICALS & CHEMICAL PRODUCT	4,100.00	12,500.00
101-43121-217	UNIFORMS	9,000.00	9,000.00
101-43121-219	OPERATING SUPPLIES	0.00	0.00
101-43121-221	EQUIPMENT PARTS	20,700.00	22,500.00
101-43121-222	TIRES	4,100.00	5,000.00
101-43121-224	STREET MAINTENANCE MATERIALS	16,500.00	10,000.00
101-43121-225	LANDSCAPING MATERIALS	6,200.00	7,500.00
101-43121-226	SIGNS & PAINT	8,300.00	10,000.00
101-43121-240	SMALL TOOLS AND EQUIPMENT	10,300.00	12,500.00
101-43121-252	SAND & SALT	16,500.00	20,000.00
101-43121-303	ENGINEERING FEES	16,500.00	0.00
101-43121-305	MEDICAL FEES	200.00	250.00
101-43121-309	DATA PROCESSING EXPENSES	0.00	0.00
101-43121-321	TELEPHONE EXPENSE	6,600.00	5,400.00
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	14,900.00	12,500.00
101-43121-331	TRAVEL EXPENSE	800.00	1,000.00
101-43121-375	DOG WASH	0.00	0.00
101-43121-380	MUNICIPAL UTIL-PARK IRRIGATE	800.00	3,250.00
101-43121-381	ELECTRIC UTILITIES	12,400.00	21,000.00
101-43121-383	GAS UTILITIES	5,400.00	6,500.00
101-43121-384	COMPOST SITE/CONTRACTED REFUSE	100.00	100.00
101-43121-400	JANITORIAL SERVICES	1,600.00	2,000.00
101-43121-401	BUILDING REPAIR & MAINT	12,400.00	7,500.00
101-43121-404	MACHINERY & EQUIPMENT REPAIR	12,400.00	17,500.00
101-43121-405	SEALCOATING	0.00	0.00
101-43121-411	CSAH ROAD MAINTENANCE	0.00	15,000.00
101-43121-416	MACHINERY RENTAL	4,100.00	5,000.00
101-43121-417	CONTRACTED ROAD MAINTENANCE	7,400.00	3,000.00
101-43121-423	HAZARDOUS WASTE DISPOSAL	100.00	150.00
101-43121-433	DUES & SUBSCRIPTIONS	200.00	100.00
101-43121-437	MISCELLANEOUS EXPENSE	1,000.00	1,500.00
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
<b>Total Department: 43121 - STREET DEPARTMENT:</b>		<b>785,420.00</b>	<b>821,670.00</b>
<b>Department: 45500 - LIBRARY MAINTENANCE</b>			
101-45500-321	TELEPHONE EXPENSE	1,100.00	1,100.00
101-45500-381	ELECTRIC UTILITIES	9,000.00	9,000.00
101-45500-383	GAS UTILITIES	2,500.00	2,500.00
101-45500-400	JANITORIAL SERVICES	14,400.00	14,400.00
101-45500-401	BUILDING REPAIR & MAINT	3,500.00	3,500.00
<b>Total Department: 45500 - LIBRARY MAINTENANCE:</b>		<b>30,500.00</b>	<b>30,500.00</b>
<b>Department: 49200 - UNALLOCATED EXPENDITURES</b>			
101-49200-355	COMMUNITY OUTREACH	0.00	0.00
101-49200-441	PROJECTS	139,540.00	225,000.00
101-49200-445	WEBSITE UPGRADE PROJECT	0.00	0.00
101-49200-450	EMPLOYEE RECOGNITION PROGRAM	1,500.00	1,500.00
101-49200-453	COMMUNITY VISIONING STUDY	0.00	0.00
101-49200-454	COMPREHENSIVE PLAN UPDATE	0.00	0.00
101-49200-455	HOUSING PROGRAM	25,000.00	50,000.00
101-49200-460	JOINT SERVICES BUILDING EXPENSES	0.00	0.00

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101-49200-477	FLOOD EXPENSE	0.00	0.00
101-49200-492	SAFETY & WELLNESS PROGRAM	2,500.00	12,000.00
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
<b>Total Department: 49200 - UNALLOCATED EXPENDITURES:</b>		<b>168,540.00</b>	<b>288,500.00</b>
<b>Department: 49220 - WORKER'S COMP</b>			
101-49220-151	WORKER'S COMP PREMIUMS	50,000.00	46,000.00
<b>Total Department: 49220 - WORKER'S COMP:</b>		<b>50,000.00</b>	<b>46,000.00</b>
<b>Department: 49240 - GENERAL LIABILITY INSURANCE</b>			
101-49240-361	GENERAL LIABILITY INSURANCE	35,000.00	27,500.00
<b>Total Department: 49240 - GENERAL LIABILITY INSURANCE:</b>		<b>35,000.00</b>	<b>27,500.00</b>
<b>Total Fund: 101 - GENERAL FUND:</b>		<b>0.00</b>	<b>0.00</b>

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 225 - FIRE SERVICE FUND</b>			
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	42,000.00	0.00
225-5-33630	TOWNSHIP PAYMENTS	100,000.00	90,000.00
225-6-34202	FIRE PROTECTION SERVICES	35,000.00	35,000.00
225-6-36230	CONTRIBUTIONS & DONATIONS	0.00	0.00
225-6-36250	MISC REFUNDS & REIMBURSEMENTS	5,000.00	0.00
<b>Department: 42200 - FIRE SERVICE</b>			
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	42,000.00	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	11,000.00	9,000.00
225-42200-201	OFFICE SUPPLIES	150.00	150.00
225-42200-207	TRAINING & INSTRUCTIONAL EXP	7,500.00	2,500.00
225-42200-212	MOTOR FUELS	2,000.00	2,000.00
225-42200-217	UNIFORMS	1,500.00	1,500.00
225-42200-219	OPERATING SUPPLIES	1,000.00	1,000.00
225-42200-221	EQUIPMENT PARTS	10,000.00	1,000.00
225-42200-229	CONTRACTED MAINT SERVICES	2,500.00	1,100.00
225-42200-304	LEGAL FEES	0.00	500.00
225-42200-321	TELEPHONE EXPENSE	1,000.00	1,000.00
225-42200-323	RADIO/PAGER EXPENSE	250.00	250.00
225-42200-331	TRAVEL EXPENSE	3,000.00	3,000.00
225-42200-361	GENERAL LIABILITY INSURANCE	3,500.00	3,500.00
225-42200-363	AUTO & TRUCK INSURANCE	4,000.00	4,000.00
225-42200-381	ELECTRIC UTILITIES	5,500.00	7,500.00
225-42200-383	GAS UTILITIES	4,000.00	3,000.00
225-42200-400	JANITORIAL SERVICES	1,000.00	1,000.00
225-42200-401	BUILDING REPAIR & MAINT	1,000.00	1,000.00
225-42200-412	BUILDING RENT	0.00	0.00
225-42200-424	FIRE PREVENTION EXPENSE	1,500.00	1,500.00
225-42200-437	MISCELLANEOUS EXPENSE	4,000.00	4,000.00
225-42200-439	DUES/ACTIVITY PASSES	0.00	0.00
225-42200-492	SAFETY & WELLNESS PROGRAM	0.00	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
<b>Total Department: 42200 - FIRE SERVICE:</b>		<b>182,400.00</b>	<b>126,000.00</b>
<b>Total Fund: 225 - FIRE SERVICE FUND:</b>		<b>-400.00</b>	<b>-1,000.00</b>

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 228 - REVOLVING LOAN FUND</b>			
228-8-36200	PRINCIPAL PAYMENTS	0.00	0.00
228-8-36210	INTEREST EARNINGS	15,000.00	0.00
228-8-36214	INTEREST EARNINGS-NOTE REC	13,000.00	0.00
228-9-39200	TRANSFER FROM OTHER FUND	0.00	0.00
<b>Department: 46500 - ECONOMIC DEVELOPMENT ASSIST</b>			
228-46500-300	ADMINISTRATIVE EXPENSES	30,000.00	0.00
228-46500-432	WRITE OFF EXPENSE	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
<b>Total Department: 46500 - ECONOMIC DEVELOPMENT ASSIST:</b>		<b>67,000.00</b>	<b>37,000.00</b>
<b>Total Fund: 228 - REVOLVING LOAN FUND:</b>		<b>-39,000.00</b>	<b>-37,000.00</b>

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 235 - AIRPORT FUND</b>			
235-3-31010	CURRENT AD VALOREM TAXES	0.00	0.00
235-5-34920	AIRPORT MAINTENANCE GRANT	15,000.00	15,000.00
235-6-34921	AIRPORT HANGER RENT	10,000.00	10,000.00
235-6-34922	FUEL TANK LEASE	0.00	0.00
235-6-34923	LAND RENTAL	3,300.00	3,300.00
235-6-34924	AVIATION FUEL SALES	30,000.00	30,000.00
235-6-36250	MISC REFUNDS & REIMBURSEMENTS	0.00	0.00
<b>Department: 49810 - AIRPORT ADMINISTRATION</b>			
235-49810-100	ADMINISTRATION SALARIES	0.00	0.00
235-49810-101	FULL-TIME EMPLOYEES-REGULAR	11,960.00	11,500.00
235-49810-118	INSURANCE WAIVER PAYMENT	0.00	0.00
235-49810-121	PERA CONTRIBUTIONS	900.00	860.00
235-49810-122	FICA CONTRIBUTIONS	740.00	710.00
235-49810-125	MEDICARE CONTRIBUTIONS	170.00	170.00
235-49810-127	HEALTH SAVINGS CONTRIBUTION	240.00	230.00
235-49810-131	HEALTH INSURANCE	1,070.00	850.00
235-49810-133	LIFE INSURANCE	50.00	50.00
235-49810-212	MOTOR FUELS	1,500.00	1,500.00
235-49810-215	SHOP MATERIALS	200.00	200.00
235-49810-221	EQUIPMENT PARTS	2,800.00	2,800.00
235-49810-265	AVIATION FUEL	25,000.00	25,000.00
235-49810-303	ENGINEERING FEES	5,000.00	0.00
235-49810-304	LEGAL FEES	0.00	0.00
235-49810-321	TELEPHONE EXPENSE	500.00	500.00
235-49810-322	POSTAGE EXPENSE	0.00	0.00
235-49810-326	FBO OPERATOR EXPENSE	2,865.00	2,865.00
235-49810-331	TRAVEL EXPENSE	1,000.00	1,000.00
235-49810-361	GENERAL LIABILITY INSURANCE	5,500.00	5,500.00
235-49810-381	ELECTRIC UTILITIES	3,200.00	3,200.00
235-49810-382	MUNICIPAL UTIL(PUBLIC AREA)	2,100.00	2,100.00
235-49810-383	GAS UTILITIES	1,500.00	1,500.00
235-49810-401	BUILDING REPAIR & MAINT	1,500.00	1,500.00
235-49810-403	IMPROVEMENTS OTHER THAN BLDG	600.00	600.00
235-49810-409	REPAIR & MAINT-FUEL SYSTEM	1,500.00	1,500.00
235-49810-425	PERMITS & FEES	500.00	500.00
235-49810-725	TRANSFER TO CAP IMPROVEMENT	0.00	0.00
235-49810-735	TRANSFER TO DEBT SERVICE	0.00	0.00
<b>Total Department: 49810 - AIRPORT ADMINISTRATION:</b>		<b>70,395.00</b>	<b>64,635.00</b>
<b>Total Fund: 235 - AIRPORT FUND:</b>		<b>-12,095.00</b>	<b>-6,335.00</b>

Budget Listing

For Fiscal: 2020 Period Ending: 01/31/2020

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 240 - HRA FUND</b>			
240-6-34108	HRA REIMBURSEMENT	0.00	107,370.00
<b>Department: 46330 - HRA EXPENDITURES</b>			
240-46330-101	FULL-TIME EMPLOYEES-REGULAR	0.00	80,000.00
240-46330-103	OVERTIME	0.00	0.00
240-46330-113	PER DIEMS	0.00	3,000.00
240-46330-121	PERA CONTRIBUTIONS	0.00	6,000.00
240-46330-122	FICA CONTRIBUTIONS	0.00	5,120.00
240-46330-125	MEDICARE CONTRIBUTIONS	0.00	1,000.00
240-46330-127	HEALTH SAVINGS CONTRIBUTION	0.00	1,000.00
240-46330-131	HEALTH INSURANCE	0.00	11,000.00
240-46330-132	OPEB EXPENSE	0.00	0.00
240-46330-133	LIFE INSURANCE	0.00	250.00
240-46330-142	UNEMPLOYMENT BENEFIT PAYABLE	0.00	0.00
240-46330-437	MISCELLANEOUS EXPENSE	0.00	0.00
<b>Total Department: 46330 - HRA EXPENDITURES:</b>		<b>0.00</b>	<b>107,370.00</b>
<b>Total Fund: 240 - HRA FUND:</b>		<b>0.00</b>	<b>0.00</b>

Budget Listing

For Fiscal: 2020 Period Ending: 01/31/2020

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 250 - YOUTH OPPORTUNITIES FUND</b>			
250-6-34100	HEALTHY COMM REIMBURSEMENT	0.00	23,733.00
250-9-39213	TRANSFER FROM CAPITAL IMPR	0.00	0.00
<b>Department: 44150 - YOUTH OPPORTUNITIES</b>			
250-44150-101	FULL-TIME EMPLOYEES-REGULAR	0.00	22,000.00
250-44150-121	PERA CONTRIBUTIONS	0.00	0.00
250-44150-122	FICA CONTRIBUTIONS	0.00	1,408.00
250-44150-125	MEDICARE CONTRIBUTIONS	0.00	275.00
250-44150-142	UNEMPLOYMENT BENEFIT PAYABLE	0.00	50.00
<b>Total Department: 44150 - YOUTH OPPORTUNITIES:</b>		<b>0.00</b>	<b>23,733.00</b>
<b>Department: 44155 - LSH MENTORING</b>			
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
<b>Total Department: 44155 - LSH MENTORING:</b>		<b>0.00</b>	<b>0.00</b>
<b>Total Fund: 250 - YOUTH OPPORTUNITIES FUND:</b>		<b>0.00</b>	<b>0.00</b>

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 301 - 2014 GROSS REVENUE RECREATIONAL FACILITIES BOND</b>			
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	175,303.00	174,263.00
301-9-39300	BOND PROCEEDS	0.00	0.00
<b>Department: 47000 - DEBT SERVICE</b>			
301-47000-601	BOND PRINCIPAL	95,000.00	90,000.00
301-47000-611	BOND INTEREST	80,303.00	84,262.50
301-47000-620	FISCAL AGENT FEE	0.00	0.00
301-47000-736	RESIDUAL EQUITY TRANSFER	0.00	0.00
	<b>Total Department: 47000 - DEBT SERVICE:</b>	<b>175,303.00</b>	<b>174,262.50</b>
<b>Total Fund: 301 - 2014 GROSS REVENUE RECREATIONAL FACILITIES BO...</b>		<b>0.00</b>	<b>0.50</b>

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 309 - GO OBLIG LIBRARY BONDS 2002</b>			
309-3-31010	CURRENT AD VALOREM TAXES	66,000.00	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
<b>Department: 47000 - DEBT SERVICE</b>			
309-47000-601	BOND PRINCIPAL	60,000.00	60,000.00
309-47000-611	BOND INTEREST	3,700.00	4,900.00
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
	<b>Total Department: 47000 - DEBT SERVICE:</b>	<b>63,700.00</b>	<b>64,900.00</b>
	<b>Total Fund: 309 - GO OBLIG LIBRARY BONDS 2002:</b>	<b>2,300.00</b>	<b>3,100.00</b>

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 310 - GO FIRE STATION BONDS/2002</b>			
310-3-31010	CURRENT AD VALOREM TAXES	86,000.00	87,000.00
310-3-39320	PREMIUM ON BONDS	0.00	0.00
310-8-36210	INTEREST EARNINGS	0.00	0.00
310-8-36250	MISC REFUNDS & REIMBURSEMENTS	0.00	0.00
310-9-39205	TRANSFER FROM FIRE SERV FUND	0.00	0.00
310-9-39221	TRANSFER FROM EQUIP ACQ	0.00	0.00
310-9-39300	BOND PROCEEDS	0.00	0.00
<b>Department: 47000 - DEBT SERVICE</b>			
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	19,800.00	21,200.00
310-47000-620	FISCAL AGENT FEE	0.00	0.00
310-47000-621	ISSUANCE EXPENSE	0.00	0.00
<b>Total Department: 47000 - DEBT SERVICE:</b>		<b>89,800.00</b>	<b>91,200.00</b>
<b>Total Fund: 310 - GO FIRE STATION BONDS/2002:</b>		<b>-3,800.00</b>	<b>-4,200.00</b>

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 314 - 2017A GO STREET RECON BOND</b>			
314-3-31010	CURRENT AD VALOREM TAXES	34,000.00	15,000.00
314-3-36101	SPECIAL ASSESSMENTS	25,000.00	52,000.00
314-9-39208	TRANSFER FROM WATER FUND	17,000.00	17,000.00
314-9-39209	TRANSFER FROM SEWER FUND	16,000.00	16,000.00
314-9-39300	BOND PROCEEDS	0.00	0.00
<b>Department: 47000 - DEBT SERVICE</b>			
314-47000-601	BOND PRINCIPAL	20,000.00	20,000.00
314-47000-611	BOND INTEREST	51,533.00	51,803.00
314-47000-620	FISCAL AGENT FEE	0.00	0.00
314-47000-621	ISSUANCE EXPENSE	0.00	0.00
	<b>Total Department: 47000 - DEBT SERVICE:</b>	<b>71,533.00</b>	<b>71,803.00</b>
	<b>Total Fund: 314 - 2017A GO STREET RECON BOND:</b>	<b>20,467.00</b>	<b>28,197.00</b>

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 316 - JOHNSON CONTROL FACILITY IMP</b>			
316-3-31010	CURRENT AD VALOREM TAXES	169,000.00	167,000.00
316-6-34110	REIMBURSEMENT FROM HOSPITAL	86,042.00	86,042.00
316-8-36210	INTEREST EARNINGS	0.00	5,000.00
316-8-36214	INTEREST EARNINGS-NOTE REC	0.00	0.00
316-8-36250	MISC REFUNDS & REIMBURSEMENT	0.00	0.00
316-9-39201	TRANSFER FROM GENERAL FUND	0.00	0.00
316-9-39202	TRANSFER FROM COMMUNITY CTR	0.00	0.00
316-9-39213	TRANSFER FROM CAPITAL IMPR	0.00	0.00
<b>Department: 41000 - GEN GOV</b>			
316-41000-458	LOAN DISBURSEMENT	0.00	0.00
<b>Total Department: 41000 - GEN GOV:</b>		<b>0.00</b>	<b>0.00</b>
<b>Department: 47000 - DEBT SERVICE</b>			
316-47000-601	BOND PRINCIPAL	243,587.00	233,555.00
316-47000-611	BOND INTEREST	13,133.00	23,165.00
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
<b>Total Department: 47000 - DEBT SERVICE:</b>		<b>256,720.00</b>	<b>256,720.00</b>
<b>Total Fund: 316 - JOHNSON CONTROL FACILITY IMP:</b>		<b>-1,678.00</b>	<b>1,322.00</b>

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 318 - GO TAX ABATEMENT REV/2008</b>			
318-3-31010	CURRENT AD VALOREM TAXES	0.00	0.00
318-3-31016	TAX ABATEMENT REVENUE	0.00	0.00
318-3-31050	CURRENT AD VALOREM TAXES	0.00	0.00
318-5-33170	DUE FROM EDA	0.00	0.00
318-8-36210	INTEREST EARNINGS	0.00	0.00
318-8-36250	MISC REFUNDS & REIMBURSEMENT	0.00	0.00
318-9-39200	TRANSFER FROM FUND 477	0.00	0.00
318-9-39208	TRANSFER FROM ABATEMENT FUND	0.00	0.00
318-9-39300	BOND PROCEEDS	0.00	0.00
<b>Department: 47000 - DEBT SERVICE</b>			
318-47000-437	MISCELLANEOUS EXPENSE	0.00	0.00
318-47000-601	BOND PRINCIPAL	0.00	0.00
318-47000-611	BOND INTEREST	0.00	0.00
318-47000-724	TRANSFER TO OTHER FUNDS	0.00	0.00
	<b>Total Department: 47000 - DEBT SERVICE:</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Fund: 318 - GO TAX ABATEMENT REV/2008:</b>	<b>0.00</b>	<b>0.00</b>

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 320 - 2010 GO POLICE CIP BONDS</b>			
320-3-31010	CURRENT AD VALOREM TAXES	55,000.00	57,000.00
320-9-39201	TRANSFER FROM GENERAL FUND	0.00	0.00
320-9-39300	BOND PROCEEDS	0.00	0.00
<b>Department: 47000 - DEBT SERVICE</b>			
320-47000-601	BOND PRINCIPAL	45,000.00	45,000.00
320-47000-611	BOND INTEREST	7,610.00	9,365.00
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
	<b>Total Department: 47000 - DEBT SERVICE:</b>	<b>52,610.00</b>	<b>54,365.00</b>
	<b>Total Fund: 320 - 2010 GO POLICE CIP BONDS:</b>	<b>2,390.00</b>	<b>2,635.00</b>

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 321 - 2010 MEDICAL FACILITY BOND</b>			
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
<b>Department: 41000 - GEN GOV</b>			
321-41000-458	LOAN DISBURSEMENT	0.00	0.00
<b>Total Department: 41000 - GEN GOV:</b>		<b>0.00</b>	<b>0.00</b>
<b>Department: 47000 - DEBT SERVICE</b>			
321-47000-601	BOND PRINCIPAL	215,884.00	205,957.00
321-47000-611	BOND INTEREST	212,801.00	222,727.42
321-47000-621	ISSUANCE EXPENSE	0.00	0.00
<b>Total Department: 47000 - DEBT SERVICE:</b>		<b>428,685.00</b>	<b>428,684.42</b>
<b>Total Fund: 321 - 2010 MEDICAL FACILITY BOND:</b>		<b>0.00</b>	<b>0.58</b>

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 323 - LS POWERHOUSE ABATEMENT</b>			
323-3-31010	CURRENT AD VALOREM TAXES	0.00	0.00
323-3-31016	TAX ABATEMENT REVENUE	0.00	0.00
<b>Department: 47000 - DEBT SERVICE</b>			
323-47000-437	MISCELLANEOUS EXPENSE	0.00	0.00
323-47000-726	TRANSFER OUT	0.00	0.00
	<b>Total Department: 47000 - DEBT SERVICE:</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Fund: 323 - LS POWERHOUSE ABATEMENT:</b>	<b>0.00</b>	<b>0.00</b>

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 376 - 2010 EDA LEASE REVENUE BOND</b>			
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
<b>Department: 46500 - ECONOMIC DEVELOPMENT ASSIST</b>			
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
<b>Total Department: 46500 - ECONOMIC DEVELOPMENT ASSIST:</b>		<b>0.00</b>	<b>0.00</b>
<b>Department: 47000 - DEBT SERVICE</b>			
376-47000-601	BOND PRINCIPAL	80,948.00	76,487.00
376-47000-611	BOND INTEREST	111,552.00	116,013.00
<b>Total Department: 47000 - DEBT SERVICE:</b>		<b>192,500.00</b>	<b>192,500.00</b>
<b>Total Fund: 376 - 2010 EDA LEASE REVENUE BOND:</b>		<b>2,740.00</b>	<b>2,740.00</b>

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 380 - EDA GENERAL FUND</b>			
380-3-31010	CURRENT AD VALOREM TAXES	51,700.00	43,100.00
380-3-31020	MARKET VALUE CREDIT/TIF	0.00	0.00
380-5-33430	GRANTS	2,500.00	833.00
380-8-34923	LAND RENTAL	16,000.00	16,000.00
380-8-36210	INTEREST EARNINGS	400.00	150.00
380-8-36250	MISC REFUNDS & REIMBURSEMENT	2,300.00	5,000.00
380-9-39203	TRANSFER FROM ELECTRIC FUND	0.00	0.00
380-9-39212	TRANSFER FROM TIF DISTRICTS	0.00	0.00
380-9-39218	TRANSFER FROM REVOLVING LOAN	37,000.00	37,000.00
<b>Department: 46500 - ECONOMIC DEVELOPMENT ASSIST</b>			
380-46500-100	ADMINISTRATION SALARIES	0.00	0.00
380-46500-101	FULL-TIME EMPLOYEES-REGULAR	53,670.00	77,930.00
380-46500-105	COMMISSIONER SALARY	0.00	0.00
380-46500-121	PERA CONTRIBUTIONS	4,030.00	5,840.00
380-46500-122	FICA CONTRIBUTIONS	3,330.00	4,830.00
380-46500-125	MEDICARE CONTRIBUTIONS	780.00	1,130.00
380-46500-127	HEALTH SAVINGS CONTRIBUTION	610.00	890.00
380-46500-131	HEALTH INSURANCE	7,250.00	4,250.00
380-46500-133	LIFE INSURANCE	270.00	400.00
380-46500-201	OFFICE SUPPLIES	500.00	550.00
380-46500-207	TRAINING & INSTRUCTIONAL EXP	2,500.00	2,500.00
380-46500-301	AUDIT EXPENSE	0.00	0.00
380-46500-304	LEGAL FEES	3,000.00	5,000.00
380-46500-306	CONTRACT-LESUEUR DEVELOPMENT	0.00	0.00
380-46500-314	CONSULTANTS	2,000.00	0.00
380-46500-321	TELEPHONE EXPENSE	0.00	0.00
380-46500-331	TRAVEL EXPENSE	510.00	1,500.00
380-46500-362	INSURANCE EXPENSE	0.00	0.00
380-46500-410	EQUIPMENT	0.00	0.00
380-46500-433	DUES & SUBSCRIPTIONS	2,000.00	2,100.00
380-46500-437	MISCELLANEOUS EXPENSE	10,000.00	10,000.00
380-46500-457	FACADE PROGRAM	12,500.00	12,500.00
380-46500-523	REAL ESTATE TAXES	11,000.00	11,000.00
380-46500-527	HWY 169 INTERSECTION LOAN	0.00	0.00
<b>Total Department: 46500 - ECONOMIC DEVELOPMENT ASSIST:</b>		<b>113,950.00</b>	<b>140,420.00</b>
<b>Total Fund: 380 - EDA GENERAL FUND:</b>		<b>-4,050.00</b>	<b>-38,337.00</b>

Budget Listing

For Fiscal: 2020 Period Ending: 01/31/2020

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 381 - KNOLLVEIW EAST SUBDIVISION</b>			
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	0.00	21,000.00
<b>Department: 46500 - ECONOMIC DEVELOPMENT ASSIST</b>			
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	0.00	2,500.00
381-46500-446	PLANNING & ZONING EXPENSES	0.00	0.00
381-46500-458	LOAN DISBURSEMENT	0.00	0.00
381-46500-522	LAND DEVELOPMENT	0.00	0.00
381-46500-523	REAL ESTATE TAXES	0.00	0.00
381-46500-529	SPECIAL ASSESSMENTS	0.00	0.00
<b>Total Department: 46500 - ECONOMIC DEVELOPMENT ASSIST:</b>		<b>0.00</b>	<b>2,500.00</b>
<b>Department: 47000 - DEBT SERVICE</b>			
381-47000-601	BOND PRINCIPAL	0.00	0.00
381-47000-611	BOND INTEREST	0.00	0.00
<b>Total Department: 47000 - DEBT SERVICE:</b>		<b>0.00</b>	<b>0.00</b>
<b>Total Fund: 381 - KNOLLVEIW EAST SUBDIVISION:</b>		<b>0.00</b>	<b>18,500.00</b>

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 382 - HWY 169 INDUSTRIAL PARK</b>			
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
<b>Department: 46500 - ECONOMIC DEVELOPMENT ASSIST</b>			
382-46500-303	ENGINEERING FEES	0.00	0.00
382-46500-304	LEGAL FEES	0.00	0.00
382-46500-381	ELECTRIC UTILITIES	0.00	0.00
382-46500-437	MISCELLANEOUS EXPENSE	0.00	0.00
382-46500-522	LAND DEVELOPMENT	0.00	0.00
382-46500-523	REAL ESTATE TAXES	0.00	0.00
382-46500-525	PURCHASE OF BUSINESS	0.00	0.00
382-46500-526	LAND PURCHASE	0.00	0.00
<b>Total Department: 46500 - ECONOMIC DEVELOPMENT ASSIST:</b>		<b>0.00</b>	<b>0.00</b>
<b>Department: 47000 - DEBT SERVICE</b>			
382-47000-601	BOND PRINCIPAL	0.00	0.00
382-47000-611	BOND INTEREST	0.00	0.00
<b>Total Department: 47000 - DEBT SERVICE:</b>		<b>0.00</b>	<b>0.00</b>
<b>Total Fund: 382 - HWY 169 INDUSTRIAL PARK:</b>		<b>0.00</b>	<b>0.00</b>

Budget Listing

For Fiscal: 2020 Period Ending: 01/31/2020

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 393 - TIF DISTRICT #13</b>			
393-3-31050	CURRENT AD VALOREM TAXES	0.00	39,000.00
393-8-36250	MISC REFUNDS & REIMBURSEMENT	0.00	0.00
<b>Department: 47000 - DEBT SERVICE</b>			
393-47000-304	LEGAL FEES	0.00	0.00
393-47000-430	PAY-AS-YOU-GO REIMBURSE	0.00	37,050.00
393-47000-437	MISCELLANEOUS EXPENSE	0.00	0.00
393-47000-733	TRANSFER TO GENERAL FUND	0.00	1,950.00
<b>Total Department: 47000 - DEBT SERVICE:</b>		<b>0.00</b>	<b>39,000.00</b>
<b>Total Fund: 393 - TIF DISTRICT #13:</b>		<b>0.00</b>	<b>0.00</b>

Budget Listing

For Fiscal: 2020 Period Ending: 01/31/2020

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 394 - TIF DISTRICT #14</b>			
394-3-31050	CURRENT AD VALOREM TAXES	24,000.00	24,000.00
394-8-36250	MISC REFUNDS & REIMBURSEMENT	0.00	0.00
<b>Department: 47000 - DEBT SERVICE</b>			
394-47000-430	PAY-AS-YOU-GO REIMBURSE	22,800.00	22,800.00
394-47000-437	MISCELLANEOUS EXPENSE	0.00	0.00
394-47000-733	TRANSFER TO GENERAL FUND	1,200.00	1,200.00
	<b>Total Department: 47000 - DEBT SERVICE:</b>	<b>24,000.00</b>	<b>24,000.00</b>
	<b>Total Fund: 394 - TIF DISTRICT #14:</b>	<b>0.00</b>	<b>0.00</b>

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 396 - TIF DISTRICT #16</b>			
396-3-31050	CURRENT AD VALOREM TAXES	0.00	22,000.00
396-8-36250	MISC REFUNDS & REIMBURSEMENT	0.00	0.00
<b>Department: 46500 - ECONOMIC DEVELOPMENT ASSIST</b>			
396-46500-304	LEGAL FEES	0.00	0.00
396-46500-437	MISCELLANEOUS EXPENSE	0.00	0.00
<b>Total Department: 46500 - ECONOMIC DEVELOPMENT ASSIST:</b>		<b>0.00</b>	<b>0.00</b>
<b>Department: 47000 - DEBT SERVICE</b>			
396-47000-733	TRANSFER TO GENERAL FUND	0.00	1,100.00
396-47000-752	TRANSFER TO KNOLLVIEW EAST	0.00	20,900.00
<b>Total Department: 47000 - DEBT SERVICE:</b>		<b>0.00</b>	<b>22,000.00</b>
<b>Total Fund: 396 - TIF DISTRICT #16:</b>		<b>0.00</b>	<b>0.00</b>

Budget Listing

For Fiscal: 2020 Period Ending: 01/31/2020

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 398 - TIF DISTRICT #18</b>			
398-3-31050	CURRENT AD VALOREM TAXES	3,500.00	3,500.00
398-8-36250	MISC REFUNDS & REIMBURSEMENT	0.00	0.00
<b>Department: 47000 - DEBT SERVICE</b>			
398-47000-430	PAY-AS-YOU-GO REIMBURSE	3,325.00	3,325.00
398-47000-437	MISCELLANEOUS EXPENSE	0.00	0.00
398-47000-733	TRANSFER TO GENERAL FUND	175.00	175.00
<b>Total Department: 47000 - DEBT SERVICE:</b>		<b>3,500.00</b>	<b>3,500.00</b>
<b>Total Fund: 398 - TIF DISTRICT #18:</b>		<b>0.00</b>	<b>0.00</b>

Budget Listing

For Fiscal: 2020 Period Ending: 01/31/2020

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 399 - TIF DISTRICT #19</b>			
399-3-31050	CURRENT AD VALOREM TAXES	60,000.00	60,000.00
<b>Department: 47000 - DEBT SERVICE</b>			
399-47000-430	PAY-AS-YOU-GO REIMBURSE	57,000.00	57,000.00
399-47000-437	MISCELLANEOUS EXPENSE	0.00	0.00
399-47000-733	TRANSFER TO GENERAL FUND	3,000.00	3,000.00
<b>Total Department: 47000 - DEBT SERVICE:</b>		<b>60,000.00</b>	<b>60,000.00</b>
<b>Total Fund: 399 - TIF DISTRICT #19:</b>		<b>0.00</b>	<b>0.00</b>

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 415 - SIDEWALK RECONSTRUCTION FUND</b>			
415-3-31010	CURRENT AD VALOREM TAXES	0.00	0.00
415-6-36101	SPECIAL ASSESSMENTS	0.00	0.00
415-8-36250	MISC REFUNDS & REIMBURSEMENT	0.00	0.00
<b>Department: 43121 - STREET DEPARTMENT</b>			
415-43121-303	ENGINEERING FEES	0.00	0.00
415-43121-437	MISCELLANEOUS EXPENSE	0.00	0.00
415-43121-521	CONSTRUCTION	0.00	0.00
415-43121-724	TRANSFER TO OTHER FUNDS	0.00	0.00
	<b>Total Department: 43121 - STREET DEPARTMENT:</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Fund: 415 - SIDEWALK RECONSTRUCTION FUND:</b>	<b>0.00</b>	<b>0.00</b>

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 416 - PAVEMENT MANAGEMENT</b>			
416-3-31010	CURRENT AD VALOREM TAXES	0.00	0.00
416-8-36210	INTEREST EARNINGS	0.00	0.00
416-9-39211	TRANSFER FROM DEBT SERVICE	0.00	0.00
416-9-39320	PREMIUM ON BONDS	0.00	0.00
<b>Department: 43121 - STREET DEPARTMENT</b>			
416-43121-303	ENGINEERING FEES	0.00	0.00
416-43121-521	CONSTRUCTION	0.00	0.00
416-43121-724	TRANSFER TO OTHER FUNDS	0.00	0.00
	<b>Total Department: 43121 - STREET DEPARTMENT:</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Fund: 416 - PAVEMENT MANAGEMENT:</b>	<b>0.00</b>	<b>0.00</b>

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 420 - CAPITAL IMPROVEMENT FUND</b>			
420-3-31010	CURRENT AD VALOREM TAXES	697,900.00	743,000.00
420-5-33155	FEDERAL GRANTS	0.00	517,048.00
420-5-33424	GRANT-SO MN INITIATIVE FOUND	0.00	0.00
420-5-33425	STATE GRANT	0.00	0.00
420-8-36210	INTEREST EARNINGS	0.00	0.00
420-8-36223	CHURCHILL LEASE	0.00	0.00
420-8-36238	DONATIONS TO TRAIL FUND	0.00	0.00
420-8-36239	PEG FEES	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	155,000.00
420-9-39101	SALE OF FIXED ASSETS	0.00	0.00
420-9-39200	TRANSFER FROM OTHER FUNDS	0.00	0.00
420-9-39201	TRANSFER FROM GENERAL FUND	0.00	0.00
420-9-39202	TRANSFER FROM COMMUNITY CTR	0.00	0.00
420-9-39206	TRANSFER FROM AIRPORT FUND	0.00	0.00
420-9-39221	TRANSFER FROM EQUIP ACQ	0.00	0.00
<b>Department: 49250 - GENERAL CAPITAL IMPROVEMENTS</b>			
420-49250-500	ADMINISTRATION CAPITAL OUTLAY	30,200.00	299,000.00
420-49250-510	AIRPORT	809,464.00	10,000.00
420-49250-520	EMERGENCY OPERATIONS	0.00	0.00
420-49250-540	LIBRARY	5,000.00	0.00
420-49250-560	POLICE	19,500.00	47,500.00
420-49250-570	RECREATION	291,500.00	160,875.00
420-49250-580	STREETS	908,200.00	1,278,947.00
420-49250-590	FIRE DEPARTMENT	21,000.00	118,500.00
420-49250-749	TRANSFER TO DEBT SERVICE	0.00	0.00
<b>Total Department: 49250 - GENERAL CAPITAL IMPROVEMENTS:</b>		<b>2,084,864.00</b>	<b>1,914,822.00</b>
<b>Total Fund: 420 - CAPITAL IMPROVEMENT FUND:</b>		<b>-1,386,964.00</b>	<b>-499,774.00</b>

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 477 - NO HWY 169 FRONTAGE ROAD</b>			
477-3-31010	CURRENT AD VALOREM TAXES	0.00	0.00
477-3-31016	TAX ABATEMENT REVENUE	0.00	0.00
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
<b>Department: 43121 - STREET DEPARTMENT</b>			
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
	<b>Total Department: 43121 - STREET DEPARTMENT:</b>	<b>0.00</b>	<b>0.00</b>
<b>Department: 47000 - DEBT SERVICE</b>			
477-47000-725	TRANSFER TO FUND 318	0.00	0.00
477-47000-735	TRANSFER TO DEBT SERVICE	0.00	0.00
	<b>Total Department: 47000 - DEBT SERVICE:</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Fund: 477 - NO HWY 169 FRONTAGE ROAD:</b>	<b>0.00</b>	<b>0.00</b>

Budget Listing

For Fiscal: 2020 Period Ending: 01/31/2020

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 478 - LESUEUR HILL IMPROVE FUND</b>			
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
<b>Department: 43126 - CAMBRIA AVENUE</b>			
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
<b>Total Department: 43126 - CAMBRIA AVENUE:</b>		<b>0.00</b>	<b>0.00</b>
<b>Department: 47000 - DEBT SERVICE</b>			
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
<b>Total Department: 47000 - DEBT SERVICE:</b>		<b>0.00</b>	<b>0.00</b>
<b>Total Fund: 478 - LESUEUR HILL IMPROVE FUND:</b>		<b>0.00</b>	<b>0.00</b>

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 501 - SPECIAL ASSESS/IMP FUND</b>			
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
<b>Department: 49200 - UNALLOCATED EXPENDITURES</b>			
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
<b>Total Department: 49200 - UNALLOCATED EXPENDITURES:</b>		<b>0.00</b>	<b>0.00</b>
<b>Total Fund: 501 - SPECIAL ASSESS/IMP FUND:</b>		<b>0.00</b>	<b>0.00</b>

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 502 - GO IMPROVEMENT BOND OF 2001</b>			
502-3-31010	CURRENT AD VALOREM TAXES	0.00	0.00
502-3-36101	SPECIAL ASSESSMENTS	0.00	0.00
502-3-39320	PREMIUM ON BONDS	0.00	0.00
502-9-39216	RESIDUAL EQUITY TRANSFER	0.00	0.00
502-9-39221	TRANSFER FROM EQUIP ACQ	0.00	0.00
502-9-39300	BOND PROCEEDS	0.00	0.00
<b>Department: 47000 - DEBT SERVICE</b>			
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
	<b>Total Department: 47000 - DEBT SERVICE:</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Fund: 502 - GO IMPROVEMENT BOND OF 2001:</b>	<b>0.00</b>	<b>0.00</b>

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 505 - GO IMP BONDS/2002-SECOND ST</b>			
505-3-31010	CURRENT AD VALOREM TAXES	0.00	0.00
505-3-31015	MARKET VALUE TAX CREDIT	0.00	0.00
505-3-36101	SPECIAL ASSESSMENTS	0.00	0.00
505-9-39203	TRANSFER FROM ELECTRIC FUND	0.00	0.00
505-9-39208	TRANSFER FROM WATER FUND	0.00	0.00
505-9-39209	TRANSFER FROM SEWER FUND	0.00	0.00
505-9-39215	OPERATING TRANSFER IN	0.00	0.00
505-9-39300	BOND PROCEEDS	0.00	0.00
<b>Department: 47000 - DEBT SERVICE</b>			
505-47000-601	BOND PRINCIPAL	0.00	0.00
505-47000-611	BOND INTEREST	0.00	0.00
505-47000-621	ISSUANCE EXPENSE	0.00	0.00
505-47000-725	TRANSFER TO CAP IMPROVEMENT	0.00	0.00
	<b>Total Department: 47000 - DEBT SERVICE:</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Fund: 505 - GO IMP BONDS/2002-SECOND ST:</b>	<b>0.00</b>	<b>0.00</b>

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 507 - 2011B G.O. REFUNDING BONDS</b>			
507-3-31010	CURRENT AD VALOREM TAXES	51,000.00	59,000.00
507-3-36101	SPECIAL ASSESSMENTS	155,000.00	155,000.00
507-8-36210	INTEREST EARNINGS	0.00	0.00
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
<b>Department: 47000 - DEBT SERVICE</b>			
507-47000-601	BOND PRINCIPAL	310,000.00	305,000.00
507-47000-611	BOND INTEREST	11,675.00	19,300.00
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
<b>Total Department: 47000 - DEBT SERVICE:</b>		<b>321,675.00</b>	<b>324,300.00</b>
<b>Total Fund: 507 - 2011B G.O. REFUNDING BONDS:</b>		<b>-35,675.00</b>	<b>-30,300.00</b>

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 508 - GO IMPROVEMENT BOND OF 2006C</b>			
508-3-31010	CURRENT AD VALOREM TAXES	73,000.00	66,000.00
508-3-36101	SPECIAL ASSESSMENTS	40,000.00	40,000.00
508-3-39320	PREMIUM OF BONDS	0.00	0.00
508-8-36210	INTEREST EARNINGS	0.00	0.00
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
<b>Department: 47000 - DEBT SERVICE</b>			
508-47000-434	REFUNDS & REIMBURSEMENTS	0.00	0.00
508-47000-601	BOND PRINCIPAL	205,000.00	195,000.00
508-47000-611	BOND INTEREST	9,445.00	13,345.00
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
<b>Total Department: 47000 - DEBT SERVICE:</b>		<b>214,445.00</b>	<b>208,345.00</b>
<b>Total Fund: 508 - GO IMPROVEMENT BOND OF 2006C:</b>		<b>-14,445.00</b>	<b>-15,345.00</b>

Budget Listing

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Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 510 - GO N 2ND ST RECONST OF 2011</b>			
510-3-31010	CURRENT AD VALOREM TAXES	76,000.00	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
<b>Department: 47000 - DEBT SERVICE</b>			
510-47000-601	BOND PRINCIPAL	60,000.00	60,000.00
510-47000-611	BOND INTEREST	12,995.00	14,045.00
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
	<b>Total Department: 47000 - DEBT SERVICE:</b>	<b>72,995.00</b>	<b>74,045.00</b>
	<b>Total Fund: 510 - GO N 2ND ST RECONST OF 2011:</b>	<b>3,005.00</b>	<b>2,955.00</b>

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 601 - WATER UTILITY FUND</b>			
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	700,000.00	550,000.00
601-6-37120	COMMERCIAL WATER SALES	1,615,000.00	1,100,000.00
601-6-37150	WATER ACCESS CHARGE	18,000.00	18,000.00
601-6-37175	CONNECTION FEE	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
601-8-36250	MISCELLANEOUS	5,000.00	5,000.00
601-8-37110	STATE CONNECTION FEE	18,000.00	0.00
601-9-39000	CAPITAL CONTRIBUTION FROM GOVT	0.00	0.00
601-9-39200	TRANSFER FROM OTHER FUNDS	0.00	0.00
601-9-39300	BOND PROCEEDS	0.00	0.00
<b>Department: 47000 - DEBT SERVICE</b>			
601-47000-651	TRANS OF DEBT FROM COMPONENT	0.00	0.00
<b>Total Department: 47000 - DEBT SERVICE:</b>		<b>0.00</b>	<b>0.00</b>
<b>Department: 49400 - SOURCE OF SUPPLY</b>			
601-49400-402	STRUCTURES REPAIR & MAINT	4,500.00	3,000.00
601-49400-404	MACHINERY & EQUIPMENT REPAIR	25,000.00	27,500.00
601-49400-406	WELL INSPECTION	5,000.00	0.00
<b>Total Department: 49400 - SOURCE OF SUPPLY:</b>		<b>34,500.00</b>	<b>30,500.00</b>
<b>Department: 49410 - POWER AND PUMPING</b>			
601-49410-132	OPEB EXPENSE	0.00	0.00
601-49410-221	EQUIPMENT PARTS	26,000.00	6,000.00
601-49410-381	ELECTRIC UTILITIES	110,000.00	110,000.00
601-49410-387	NATURAL GAS-TREATMENT PLANT	3,000.00	2,000.00
601-49410-388	NATURAL GAS-GENERATOR	5,000.00	2,000.00
<b>Total Department: 49410 - POWER AND PUMPING:</b>		<b>144,000.00</b>	<b>120,000.00</b>
<b>Department: 49420 - PURIFICATION</b>			
601-49420-132	OPEB EXPENSE	0.00	0.00
601-49420-216	CHEMICALS & CHEMICAL PRODUCT	5,000.00	6,000.00
601-49420-312	LABORATORY TESTING FEES	2,500.00	1,000.00
<b>Total Department: 49420 - PURIFICATION:</b>		<b>7,500.00</b>	<b>7,000.00</b>
<b>Department: 49430 - DISTRIBUTION</b>			
601-49430-244	MAINTENANCE OF WATER MAINS	35,000.00	5,000.00
601-49430-245	MAINTENANCE OF FIRE HYDRANTS	10,000.00	1,000.00
601-49430-247	WATER PLANT VAR SPEED DR/INS	3,000.00	2,000.00
601-49430-303	ENGINEERING FEES	0.00	0.00
601-49430-383	GAS UTILITIES	0.00	0.00
<b>Total Department: 49430 - DISTRIBUTION:</b>		<b>48,000.00</b>	<b>8,000.00</b>
<b>Department: 49435 - WATER METERING</b>			
601-49435-101	FULL-TIME EMPLOYEES-REGULAR	14,590.00	15,180.00
601-49435-121	PERA CONTRIBUTIONS	1,090.00	1,140.00
601-49435-122	FICA CONTRIBUTIONS	900.00	940.00
601-49435-125	MEDICARE CONTRIBUTIONS	210.00	220.00
601-49435-127	HEALTH SAVINGS CONTRIBUTION	290.00	300.00
601-49435-131	HEALTH INSURANCE	3,870.00	3,530.00
601-49435-132	OPEB EXPENSE	0.00	0.00
601-49435-133	LIFE INSURANCE	60.00	60.00

Budget Listing

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Account Number	Account Name	2020 2020	2019 2019
601-49435-246	MAINTENANCE OF WATER METERS	4,000.00	2,000.00
<b>Total Department: 49435 - WATER METERING:</b>		<b>25,010.00</b>	<b>23,370.00</b>
<b>Department: 49440 - ADMINISTRATION &amp; GENERAL</b>			
601-49440-101	FULL-TIME EMPLOYEES-REGULAR	181,350.00	145,730.00
601-49440-102	WAGES PT	8,450.00	8,450.00
601-49440-103	OVERTIME - UNION WAGES	7,000.00	7,000.00
601-49440-107	FULLTIME WAGES - UNION	168,340.00	166,680.00
601-49440-108	MAINTENANCE SALARIES	3,990.00	3,830.00
601-49440-118	INSURANCE WAIVER PAYMENT	500.00	500.00
601-49440-121	PERA CONTRIBUTIONS	26,530.00	23,720.00
601-49440-122	FICA CONTRIBUTIONS	22,450.00	20,130.00
601-49440-125	MEDICARE CONTRIBUTIONS	4,780.00	4,270.00
601-49440-127	HEALTH SAVINGS CONTRIBUTION	4,190.00	3,450.00
601-49440-131	HEALTH INSURANCE	66,030.00	56,250.00
601-49440-133	LIFE INSURANCE	1,610.00	1,460.00
601-49440-201	OFFICE SUPPLIES	9,000.00	9,000.00
601-49440-207	TRAINING & INSTRUCTIONAL EXP	5,000.00	3,000.00
601-49440-210	SAFETY EQUIPMENT	1,500.00	1,500.00
601-49440-212	MOTOR FUELS	4,000.00	4,000.00
601-49440-217	UNIFORMS	6,000.00	5,000.00
601-49440-220	VEHICLE PARTS & REPAIRS	4,000.00	4,000.00
601-49440-221	EQUIPMENT PARTS	5,000.00	500.00
601-49440-240	SMALL TOOLS AND EQUIPMENT	5,000.00	1,500.00
601-49440-301	AUDIT EXPENSE	5,000.00	5,000.00
601-49440-303	ENGINEERING FEES	10,000.00	0.00
601-49440-304	LEGAL FEES	3,000.00	3,000.00
601-49440-309	DATA PROCESSING EXPENSES	30,000.00	11,000.00
601-49440-314	CONSULTANTS	15,000.00	15,000.00
601-49440-321	TELEPHONE EXPENSE	13,000.00	9,000.00
601-49440-322	POSTAGE EXPENSE	1,000.00	1,000.00
601-49440-331	TRAVEL EXPENSE	1,500.00	1,500.00
601-49440-352	GENERAL NOTICE & PUBLIC INFO	500.00	0.00
601-49440-355	COMMUNITY OUTREACH	500.00	0.00
601-49440-362	INSURANCE EXPENSE	16,000.00	16,000.00
601-49440-393	STATE CONNECTION FEE	18,000.00	13,000.00
601-49440-401	BUILDING REPAIR & MAINT	6,000.00	6,000.00
601-49440-420	DEPRECIATION EXPENSE	210,000.00	210,000.00
601-49440-425	PERMITS & FEES	5,000.00	5,000.00
601-49440-432	WRITE OFF EXPENSE	0.00	0.00
601-49440-433	DUES & SUBSCRIPTIONS	10,000.00	1,000.00
601-49440-434	REFUNDS & REIMBURSEMENTS	0.00	0.00
601-49440-436	LOCATES	2,000.00	500.00
601-49440-437	MISCELLANEOUS EXPENSE	1,000.00	7,000.00
601-49440-450	CUSTOMER APPRECIATION EXP	500.00	0.00
601-49440-453	COMP PLAN/ZONING ORD PROJECT	0.00	0.00
601-49440-456	TO LS COUNTY/TRAIL PROJECT	0.00	0.00
601-49440-491	EMERGENCY MANAGEMENT/EOC	0.00	0.00
601-49440-492	SAFETY & WELLNESS PROGRAM	3,800.00	3,800.00
601-49440-500	CAPITAL OUTLAY	1,106,910.00	421,600.00
601-49440-601	BOND PRINCIPAL	20,000.00	95,000.00
601-49440-602	PRINCIPAL ON LOAN	0.00	0.00
601-49440-611	BOND INTEREST	7,500.00	9,690.00
601-49440-612	INTEREST ON LOAN	0.00	0.00
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

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Account Number	Account Name	2020 2020	2019 2019
601-49440-630	DISCOUNT ON BONDS ISSUED	0.00	0.00
601-49440-720	TRANSFER OUT	0.00	0.00
601-49440-733	TRANSFER TO GENERAL FUND	0.00	0.00
601-49440-735	TRANSFER TO DEBT SERVICE	0.00	0.00
601-49440-737	TRANSFER TO EDA	0.00	0.00
601-49440-740	TRANSFER TO 2002 IMP DEBT	0.00	0.00
601-49440-744	TRANSFER TO 2005 STREET IMP	40,000.00	40,000.00
601-49440-745	TRANSFER TO 2017A GO IMP BOND	17,000.00	17,000.00
601-49440-747	TRANSFER TO 2006 STREET IMP	30,450.00	30,450.00
601-49440-748	TRANS TO SEWER	0.00	0.00
<b>Total Department: 49440 - ADMINISTRATION &amp; GENERAL:</b>		<b>2,109,880.00</b>	<b>1,393,010.00</b>
<b>Department: 49460 - SANITARY SEWER CLEANING</b>			
601-49460-321	TELEPHONE EXPENSE	0.00	0.00
<b>Total Department: 49460 - SANITARY SEWER CLEANING:</b>		<b>0.00</b>	<b>0.00</b>
<b>Total Fund: 601 - WATER UTILITY FUND:</b>		<b>1,110.00</b>	<b>105,120.00</b>

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 602 - SEWER UTILITY FUND</b>			
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	1,495,000.00	1,130,632.62
602-6-37220	COMMERCIAL SEWER CHARGES	1,495,000.00	2,638,142.78
602-6-37230	COMMERCIAL LOADING CHARGES	100.00	0.00
602-6-37240	LE SUEUR CHEESE FLOW	238,877.00	0.00
602-6-37241	LE SUEUR CHEESE BIOSOLIDS	10,000.00	0.00
602-6-37242	HENDERSON FLOW	70,800.00	0.00
602-6-37243	HENDERSON FIXED	52,349.00	0.00
602-6-37244	OVERAGE TREATMENT	0.00	0.00
602-6-37250	SEWER ACCESS CHARGE	18,000.00	18,000.00
602-6-37460	PENALTY CHARGES	15,000.00	15,000.00
602-8-34200	INVESTMENT IN JV	0.00	0.00
602-8-36101	SPECIAL ASSESSMENTS	0.00	5,000.00
602-8-36210	INTEREST EARNINGS	0.00	1,000.00
602-8-36222	RENT	5,000.00	4,000.00
602-8-36250	MISC REFUNDS & REIMBURSEMENT	0.00	0.00
602-8-36251	MRVPUC INDIRECT LABOR REIMB	0.00	5,700.00
602-8-37170	MISCELLANEOUS	70,000.00	70,000.00
602-8-37310	LESUEUR CHEESE REIMBURSEMENT	167,288.00	167,259.86
602-8-37311	HENDERSON REMIBURSEMENT	0.00	0.00
602-8-39301	CONTRIBUTED CAPITAL	0.00	0.00
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
<b>Department: 49460 - SANITARY SEWER CLEANING</b>			
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
<b>Total Department: 49460 - SANITARY SEWER CLEANING:</b>		<b>0.00</b>	<b>0.00</b>
<b>Department: 49470 - SEWER LIFT STATIONS</b>			
602-49470-241	MAINTENANCE OF FORCE MAINS	5,000.00	5,000.00
602-49470-242	MAINTENANCE OF LIFT STATIONS	10,000.00	0.00
602-49470-243	MAINTENANCE OF GRAVITY MAINS	3,000.00	3,000.00
602-49470-321	TELEPHONE EXPENSE	0.00	0.00
602-49470-381	ELECTRIC UTILITIES	30,000.00	229,650.00
602-49470-383	GAS UTILITIES	300.00	115,500.00
602-49470-402	STRUCTURES REPAIR & MAINT	10,000.00	10,000.00
<b>Total Department: 49470 - SEWER LIFT STATIONS:</b>		<b>58,300.00</b>	<b>363,150.00</b>
<b>Department: 49480 - SEWER TREATMENT PLANTS</b>			
602-49480-228	MAINTENANCE & REPAIR	5,000.00	49,050.00
<b>Total Department: 49480 - SEWER TREATMENT PLANTS:</b>		<b>5,000.00</b>	<b>49,050.00</b>
<b>Department: 49485 - SEWER METERING</b>			
602-49485-101	FULL-TIME EMPLOYEES-REGULAR	14,590.00	15,180.00
602-49485-121	PERA CONTRIBUTIONS	1,090.00	1,140.00
602-49485-122	FICA CONTRIBUTIONS	900.00	940.00
602-49485-125	MEDICARE CONTRIBUTIONS	210.00	220.00
602-49485-127	HEALTH SAVINGS CONTRIBUTION	290.00	300.00
602-49485-131	HEALTH INSURANCE	3,870.00	3,530.00

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Account Number	Account Name	2020 2020	2019 2019
602-49485-132	OPEB EXPENSE	0.00	0.00
602-49485-133	LIFE INSURANCE	60.00	60.00
602-49485-246	MAINTENANCE OF WATER METERS	5,000.00	18,880.00
602-49485-321	TELEPHONE EXPENSE	0.00	0.00
<b>Total Department: 49485 - SEWER METERING:</b>		<b>26,010.00</b>	<b>40,250.00</b>
<b>Department: 49490 - ADMINISTRATION &amp; GENERAL</b>			
602-49490-101	FULL-TIME EMPLOYEES-REGULAR	168,920.00	133,680.00
602-49490-102	WAGES PT	8,450.00	8,450.00
602-49490-103	OVERTIME - UNION WAGES	1,000.00	1,000.00
602-49490-107	FULL-TIME WAGES - UNION	168,340.00	166,680.00
602-49490-108	MAINTENANCE SALARIES	3,990.00	3,830.00
602-49490-118	INSURANCE WAIVER PAYMENT	500.00	500.00
602-49490-121	PERA CONTRIBUTIONS	25,590.00	22,810.00
602-49490-122	FICA CONTRIBUTIONS	21,680.00	19,380.00
602-49490-125	MEDICARE CONTRIBUTIONS	4,600.00	4,090.00
602-49490-127	HEALTH SAVINGS CONTRIBUTION	3,810.00	3,110.00
602-49490-131	HEALTH INSURANCE	64,560.00	53,290.00
602-49490-133	LIFE INSURANCE	1,570.00	1,420.00
602-49490-201	OFFICE SUPPLIES	5,000.00	5,000.00
602-49490-207	TRAINING & INSTRUCTIONAL EXP	5,000.00	3,500.00
602-49490-210	SAFETY EQUIPMENT	4,000.00	600.00
602-49490-212	MOTOR FUELS	6,000.00	4,000.00
602-49490-216	CHEMICALS & CHEMICAL PRODUCT	100,000.00	135,000.00
602-49490-217	UNIFORMS	5,500.00	4,500.00
602-49490-220	VEHICLE PARTS & REPAIRS	6,000.00	4,000.00
602-49490-221	EQUIPMENT PARTS	225,000.00	1,000.00
602-49490-232	ELECTRIC INSTALLATION REPAIR	5,000.00	5,000.00
602-49490-240	SMALL TOOLS AND EQUIPMENT	5,000.00	3,500.00
602-49490-301	AUDIT EXPENSE	4,000.00	4,000.00
602-49490-303	ENGINEERING FEES	10,000.00	0.00
602-49490-304	LEGAL FEES	5,000.00	50,000.00
602-49490-309	DATA PROCESSING EXPENSES	21,000.00	6,000.00
602-49490-312	LABORATORY TESTING FEES	43,000.00	48,500.00
602-49490-314	CONSULTANTS	15,000.00	50,000.00
602-49490-321	TELEPHONE EXPENSE	13,600.00	13,600.00
602-49490-322	POSTAGE EXPENSE	1,150.00	1,150.00
602-49490-331	TRAVEL EXPENSE	2,000.00	1,000.00
602-49490-355	COMMUNITY OUTREACH	500.00	0.00
602-49490-362	INSURANCE EXPENSE	25,000.00	15,000.00
602-49490-381	ELECTRIC UTILITIES	230,000.00	0.00
602-49490-383	GAS UTILITIES	75,000.00	0.00
602-49490-386	MRVPUC SEWER CHARGES-CITY	0.00	596,700.00
602-49490-401	BUILDING REPAIR & MAINT	23,000.00	14,000.00
602-49490-420	DEPRECIATION EXPENSE	535,500.00	535,500.00
602-49490-425	PERMITS & FEES	7,000.00	7,000.00
602-49490-432	WRITE OFF EXPENSE	0.00	0.00
602-49490-433	DUES & SUBSCRIPTIONS	10,000.00	1,250.00
602-49490-436	LOCATES	2,000.00	700.00
602-49490-437	MISCELLANEOUS EXPENSE	6,500.00	6,500.00
602-49490-443	FERRIC STORAGE TANK PROJECT	0.00	0.00
602-49490-449	COMPENSATION ADJUSTMENT	0.00	0.00
602-49490-450	EMPLOYEE ASSISTANCE PROGRAM	0.00	0.00
602-49490-453	COMP PLAN/ZONING ORD PROJECT	0.00	0.00
602-49490-477	FLOOD EXPENSE	0.00	0.00
602-49490-488	HENDERSON EXPENSES	0.00	0.00
602-49490-491	EMERGENCY MANAGEMENT/EOC	0.00	0.00
602-49490-492	SAFETY & WELLNESS PROGRAM	2,400.00	2,400.00

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Account Number	Account Name	2020	2019
		2020	2019
602-49490-500	CAPITAL OUTLAY	346,686.00	202,100.00
602-49490-601	BOND PRINCIPAL	1,108,000.00	1,084,000.00
602-49490-602	PRINCIPAL ON LOAN	0.00	0.00
602-49490-611	BOND INTEREST	97,158.00	110,522.50
602-49490-612	INTEREST ON LOAN	0.00	0.00
602-49490-615	Pension Expense	0.00	0.00
602-49490-620	FISCAL AGENT FEE	500.00	500.00
602-49490-621	ISSUANCE EXPENSE	11,000.00	11,000.00
602-49490-630	DISCOUNT ON BONDS ISSUED	0.00	0.00
602-49490-720	TRANSFER OUT	0.00	0.00
602-49490-740	TRANSFER TO 2002 IMP DEBT	0.00	0.00
602-49490-744	TRANSFER TO 2005 STREET IMP	40,000.00	40,000.00
602-49490-745	TRANSFER TO 2017A GO IMP BOND	16,000.00	16,000.00
602-49490-746	TRANSFER TO MRVPUC	0.00	0.00
602-49490-747	TRANSFER TO 2006 STREET IMP	56,550.00	56,550.00
602-49490-799	CAPITAL CONTRIB TO GOVERNMENT	0.00	0.00
<b>Total Department: 49490 - ADMINISTRATION &amp; GENERAL:</b>		<b>3,547,054.00</b>	<b>3,458,312.50</b>
<b>Total Fund: 602 - SEWER UTILITY FUND:</b>		<b>1,050.00</b>	<b>143,972.76</b>

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 604 - ELECTRIC UTILITY FUND</b>			
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	1,380,000.00	1,807,135.00
604-6-37420	RURAL ELECTRIC	340,000.00	373,890.00
604-6-37430	COMMERCIAL ELECTRIC	730,000.00	2,243,340.00
604-6-37440	LARGE INDUSTRIAL ELECTRIC	3,300,000.00	3,863,530.00
604-6-37441	LARGE INDUSTRIAL DEMAND	1,600,000.00	0.00
604-6-37442	LARGE GENERAL SERVICE ELEC	800,000.00	1,134,133.00
604-6-37443	LARGE GENERAL SERVICE DEMAND	500,000.00	1,152,658.00
604-6-37444	WATER HEATING ELECTRIC	0.00	0.00
604-6-37445	INTERDEPARTMENTAL ELECTRIC	59,000.00	133,100.00
604-6-37446	DEMAND MANAGEMENT REFUND	0.00	0.00
604-6-37447	CIP REBATE CREDIT	50,000.00	60,000.00
604-6-37450	ELECTRIC CONNECTION FEE	4,000.00	5,000.00
604-6-37460	PENALTY CHARGES	20,000.00	18,000.00
604-6-37470	ENERGY CREDITS	0.00	0.00
604-6-37471	ENERGY ADJUSTMENT REVENUE	1,060,000.00	787,500.00
604-6-37472	SECURITY LIGHTING REVENUE	10,000.00	2,500.00
604-6-37473	EQUIPMENT CHARGES	0.00	0.00
604-6-37474	FRANCHISE FEE	400,000.00	425,000.00
604-6-37475	UNDERGROUND CONVERSION FEE	470,000.00	0.00
604-8-36210	INTEREST EARNINGS	2,500.00	1,000.00
604-8-36215	INTEREST EARNINGS-NOTE	0.00	0.00
604-8-37170	MISCELLANEOUS	25,000.00	25,000.00
604-9-39000	CAPITAL CONTRIBUTION FROM GOVT	0.00	0.00
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
<b>Department: 49560 - POWER SUPPLY</b>			
604-49560-101	FULL-TIME EMPLOYEES-REGULAR	0.00	0.00
604-49560-230	ELECTRIC UNDERGROUND EXPENSE	0.00	0.00
604-49560-258	ENERGY ADJUSTMENT CLAUSE	1,010,000.00	1,060,000.00
604-49560-259	PURCHASED POWER-DEMAND	1,930,000.00	2,200,000.00
604-49560-260	PURCHASED POWER-ENERGY	4,220,000.00	4,800,000.00
<b>Total Department: 49560 - POWER SUPPLY:</b>		<b>7,160,000.00</b>	<b>8,060,000.00</b>
<b>Department: 49570 - TRANSMISSION &amp; DISTRIBUTION</b>			
604-49570-101	FULL-TIME EMPLOYEES-REGULAR	222,640.00	222,640.00
604-49570-102	WAGES PT	3,500.00	3,500.00
604-49570-103	OVERTIME	3,000.00	3,000.00
604-49570-118	INSURANCE WAIVER PAYMENT	0.00	0.00
604-49570-121	PERA CONTRIBUTIONS	16,700.00	16,700.00
604-49570-122	FICA CONTRIBUTIONS	13,800.00	13,800.00
604-49570-125	MEDICARE CONTRIBUTIONS	3,230.00	3,230.00
604-49570-127	HEALTH SAVINGS CONTRIBUTION	5,940.00	5,940.00
604-49570-131	HEALTH INSURANCE	46,400.00	42,370.00
604-49570-132	OPEB EXPENSE	0.00	0.00
604-49570-133	LIFE INSURANCE	1,000.00	1,000.00
604-49570-207	TRAINING & INSTRUCTIONAL EXP	20,000.00	5,000.00
604-49570-212	MOTOR FUELS	10,000.00	12,000.00
604-49570-221	EQUIPMENT PARTS	25,000.00	25,000.00
604-49570-223	BUILDING REPAIR SUPPLIES	0.00	0.00
604-49570-227	MAINTENANCE OF SUBSTATIONS	18,000.00	23,000.00
604-49570-230	ELECTRIC UNDERGROUND EXPENSE	20,000.00	26,500.00

Budget Listing

For Fiscal: 2020 Period Ending: 01/31/2020

Account Number	Account Name	2020 2020	2019 2019
604-49570-231	ELECTRIC OVERHEAD EXPENSE	8,000.00	8,500.00
604-49570-232	ELECTRIC INSTALLATION REPAIR	0.00	500.00
604-49570-233	ELECTRIC TRANSFORMER REPAIR	22,000.00	22,000.00
604-49570-234	MAINTENANCE OF STREET LIGHTS	5,000.00	1,000.00
604-49570-235	MAINTENANCE ELECTRIC METERS	2,000.00	20,000.00
604-49570-236	MAINTENANCE OF AIRPORT LIGHT	0.00	0.00
604-49570-240	SMALL TOOLS AND EQUIPMENT	10,000.00	10,500.00
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	27,000.00	23,000.00
604-49570-383	GAS UTILITIES	1,500.00	1,500.00
<b>Total Department: 49570 - TRANSMISSION &amp; DISTRIBUTION:</b>		<b>484,710.00</b>	<b>490,680.00</b>
<b>Department: 49580 - METER READING</b>			
604-49580-101	FULL-TIME EMPLOYEES-REGULAR	29,180.00	30,360.00
604-49580-103	OVERTIME	0.00	0.00
604-49580-121	PERA CONTRIBUTIONS	2,190.00	2,280.00
604-49580-122	FICA CONTRIBUTIONS	1,810.00	1,880.00
604-49580-125	MEDICARE CONTRIBUTIONS	420.00	440.00
604-49580-127	HEALTH SAVINGS CONTRIBUTION	580.00	610.00
604-49580-131	HEALTH INSURANCE	7,730.00	7,060.00
604-49580-132	OPEB EXPENSE	0.00	0.00
604-49580-133	LIFE INSURANCE	120.00	120.00
604-49580-321	TELEPHONE EXPENSE	0.00	0.00
<b>Total Department: 49580 - METER READING:</b>		<b>42,030.00</b>	<b>42,750.00</b>
<b>Department: 49590 - ADMINISTRATION &amp; GENERAL</b>			
604-49590-101	FULL-TIME EMPLOYEES-REGULAR	362,250.00	354,780.00
604-49590-102	WAGES PT	850.00	850.00
604-49590-103	OVERTIME	0.00	0.00
604-49590-108	MAINTENANCE SALARIES	19,930.00	19,160.00
604-49590-118	INSURANCE WAIVER PAYMENT	2,000.00	2,000.00
604-49590-121	PERA CONTRIBUTIONS	28,660.00	28,050.00
604-49590-122	FICA CONTRIBUTIONS	23,750.00	23,240.00
604-49590-125	MEDICARE CONTRIBUTIONS	5,550.00	5,430.00
604-49590-127	HEALTH SAVINGS CONTRIBUTION	5,620.00	5,510.00
604-49590-131	HEALTH INSURANCE	58,700.00	48,470.00
604-49590-133	LIFE INSURANCE	1,670.00	1,670.00
604-49590-201	OFFICE SUPPLIES	4,000.00	5,500.00
604-49590-202	COPYING EXPENSE	500.00	500.00
604-49590-217	UNIFORMS	13,500.00	12,500.00
604-49590-220	VEHICLE PARTS & REPAIRS	0.00	0.00
604-49590-301	AUDIT EXPENSE	18,000.00	18,000.00
604-49590-303	ENGINEERING FEES	10,000.00	0.00
604-49590-304	LEGAL FEES	2,000.00	5,000.00
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	45,000.00	28,000.00
604-49590-313	CIP-AIR CONDITIONERS	4,000.00	4,000.00
604-49590-314	CONSULTANTS	37,000.00	47,000.00
604-49590-315	CIP-LIGHTING	50,000.00	50,000.00
604-49590-316	CIP-CUSTOM	30,000.00	30,000.00
604-49590-317	CIP-FURNACE FILTERS	0.00	100.00
604-49590-318	RESIDENTIAL UNDERGROUND REBATE	50,000.00	0.00
604-49590-319	CIP-MOTORS	0.00	0.00
604-49590-321	TELEPHONE EXPENSE	25,000.00	20,000.00
604-49590-322	POSTAGE EXPENSE	1,000.00	1,000.00
604-49590-323	RADIO/PAGER EXPENSE	0.00	0.00

Budget Listing

For Fiscal: 2020 Period Ending: 01/31/2020

Account Number	Account Name	2020 2020	2019 2019
604-49590-325	REFUSE EXPENSE	0.00	0.00
604-49590-331	TRAVEL EXPENSE	2,500.00	2,000.00
604-49590-355	COMMUNITY OUTREACH	500.00	0.00
604-49590-362	INSURANCE EXPENSE	57,500.00	57,500.00
604-49590-383	GAS UTILITIES	0.00	0.00
604-49590-401	BUILDING REPAIR & MAINT	5,000.00	15,000.00
604-49590-420	DEPRECIATION EXPENSE	450,000.00	375,000.00
604-49590-432	WRITE OFF EXPENSE	0.00	0.00
604-49590-433	DUES & SUBSCRIPTIONS	22,000.00	25,000.00
604-49590-434	REFUNDS & REIMBURSEMENTS	500.00	500.00
604-49590-437	MISCELLANEOUS EXPENSE	7,000.00	13,500.00
604-49590-449	COMPENSATION ADJUSTMENT	0.00	0.00
604-49590-450	CUSTOMER APPRECIATION EXP	0.00	0.00
604-49590-453	COMP PLAN/ZONING ORD PROJECT	0.00	0.00
604-49590-490	DONATIONS TO ORGANIZATIONS	20,000.00	20,000.00
604-49590-491	EMERGENCY MANAGEMENT/EOC	4,500.00	4,500.00
604-49590-492	SAFETY & WELLNESS PROGRAM	7,500.00	23,750.00
604-49590-500	CAPITAL OUTLAY	836,085.00	605,800.00
604-49590-601	BOND PRINCIPAL	105,000.00	105,000.00
604-49590-602	PRINCIPAL ON LOAN	0.00	0.00
604-49590-611	BOND INTEREST	8,925.00	13,125.00
604-49590-612	INTEREST ON LOAN	0.00	0.00
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	105,000.00	102,000.00
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	5,000.00	20,000.00
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
<b>Total Department: 49590 - ADMINISTRATION &amp; GENERAL:</b>		<b>3,061,990.00</b>	<b>2,719,435.00</b>
<b>Department: 49650 - 49650 - MISSING DESCRIPTION</b>			
604-49650-385	CONTRACTED SERVICES	0.00	0.00
<b>Total Department: 49650 - 49650 - MISSING DESCRIPTION:</b>		<b>0.00</b>	<b>0.00</b>
<b>Total Fund: 604 - ELECTRIC UTILITY FUND:</b>		<b>1,770.00</b>	<b>718,921.00</b>

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 605 - STORM WATER UTILITY FUND</b>			
605-6-34401	RESIDENTIAL STORM WATER	140,000.00	170,000.00
605-6-34402	COMMERCIAL STORM WATER	42,000.00	0.00
605-6-37460	PENALTY CHARGES	0.00	0.00
<b>Department: 43150 - STORM DRAINAGE</b>			
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	176,000.00	164,000.00
605-43150-733	TRANSFER TO GENERAL FUND	6,000.00	6,000.00
<b>Total Department: 43150 - STORM DRAINAGE:</b>		<b>182,000.00</b>	<b>170,000.00</b>
<b>Total Fund: 605 - STORM WATER UTILITY FUND:</b>		<b>0.00</b>	<b>0.00</b>

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 606 - MN RIVER VALLEY UTILITY COMM</b>			
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
<b>Department: 42850 - SEWER TREATMENT PLANT</b>			
606-42850-101	FULL-TIME EMPLOYEES-REGULAR	0.00	0.00
606-42850-121	PERA CONTRIBUTIONS	0.00	0.00
606-42850-122	FICA CONTRIBUTIONS	0.00	0.00
606-42850-125	MEDICARE CONTRIBUTIONS	0.00	0.00
606-42850-127	HEALTH SAVINGS CONTRIBUTION	0.00	0.00
606-42850-131	HEALTH INSURANCE	0.00	0.00
606-42850-132	OPEB EXPENSE	0.00	0.00
606-42850-133	LIFE INSURANCE	0.00	0.00
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
<b>Total Department: 42850 - SEWER TREATMENT PLANT:</b>		<b>0.00</b>	<b>0.00</b>
<b>Department: 49470 - SEWER LIFT STATIONS</b>			
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
<b>Total Department: 49470 - SEWER LIFT STATIONS:</b>		<b>0.00</b>	<b>0.00</b>
<b>Department: 49490 - ADMINISTRATION &amp; GENERAL</b>			
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

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Account Number	Account Name	2020 2020	2019 2019
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
<b>Total Department: 49490 - ADMINISTRATION &amp; GENERAL:</b>		<b>0.00</b>	<b>0.00</b>
<b>Total Fund: 606 - MN RIVER VALLEY UTILITY COMM:</b>		<b>0.00</b>	<b>0.00</b>

## Budget Listing

For Fiscal: 2020 Period Ending: 01/31/2020

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 607 - REFUSE &amp; RECYCLING</b>			
607-6-34400	REFUSE & RECYCLING CHARGES	330,300.00	325,000.00
607-6-34405	REFUSE PENALTY	0.00	0.00
607-6-34450	COMMUNITY CLEAN-UP	4,500.00	4,500.00
607-6-35000	ADMINISTRATIVE FEES	0.00	0.00
<b>Department: 49590 - ADMINISTRATION &amp; GENERAL</b>			
607-49590-100	ADMINISTRATION SALARIES	12,000.00	12,000.00
<b>Total Department: 49590 - ADMINISTRATION &amp; GENERAL:</b>		<b>12,000.00</b>	<b>12,000.00</b>
<b>Department: 49650 - 49650 - MISSING DESCRIPTION</b>			
607-49650-385	CONTRACTED SERVICES	270,300.00	265,000.00
607-49650-432	WRITE OFF EXPENSE	5,000.00	5,000.00
607-49650-451	SALES TAX	6,500.00	5,001.00
607-49650-474	COMMUNITY CLEANUP	4,500.00	4,500.00
607-49650-733	TRANSFER TO GENERAL FUND	2,500.00	2,500.00
<b>Total Department: 49650 - 49650 - MISSING DESCRIPTION:</b>		<b>288,800.00</b>	<b>282,001.00</b>
<b>Total Fund: 607 - REFUSE &amp; RECYCLING:</b>		<b>34,000.00</b>	<b>35,499.00</b>

Account Number	Account Name	2020 2020	2019 2019
<b>Fund: 615 - RECREATION FUND</b>			
615-3-31010	CURRENT AD VALOREM TAXES	506,043.00	445,283.00
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 ARENA	125,000.00	95,000.00
615-6-34741	MEMBERSHIPS	190,000.00	185,000.00
615-6-34742	FITNESS AREA	2,000.00	5,000.00
615-6-34746	CONCESSIONS	23,500.00	26,000.00
615-6-34748	SPECIAL EVENTS	250.00	1,000.00
615-6-34750	MEETING ROOM RENTALS	8,500.00	12,000.00
615-6-34752	SCHOOL DISTRICT FACILITY USE	5,000.00	5,000.00
615-6-34755	OUTDOOR POOL	0.00	0.00
615-6-34756	INDOOR POOL	22,000.00	24,000.00
615-6-34758	COMMUNITY EDUCATION CLASSES	400,000.00	300,000.00
615-6-34759	ADVERTISING REVENUE	2,000.00	3,500.00
615-6-34760	PROGRAMS	500.00	500.00
615-8-34753	MISCELLANEOUS REVENUE	55,000.00	50,000.00
615-8-34754	CASH OVER/SHORT	0.00	0.00
615-8-34759	ICE ARENA ADVERTISING	0.00	0.00
615-8-36230	SPONSORSHIPS & DONATIONS	0.00	0.00
<b>Department: 45120 - RECREATION ADMINISTRATION</b>			
615-45120-100	ADMINISTRATION SALARIES	12,000.00	10,000.00
615-45120-101	FULL-TIME EMPLOYEES-REGULAR	240,740.00	247,020.00
615-45120-102	WAGES PT	38,680.00	44,310.00
615-45120-103	OVERTIME	4,000.00	4,000.00
615-45120-104	TEMPORARY EMPLOYEES	0.00	0.00
615-45120-108	MAINTENANCE SALARIES	15,940.00	15,330.00
615-45120-109	POOL SALARIES	35,100.00	18,900.00
615-45120-117	INSTRUCTORS FEES	13,180.00	10,500.00
615-45120-118	INSURANCE WAIVER PAYMENT	1,200.00	1,200.00
615-45120-121	PERA CONTRIBUTIONS	19,250.00	19,680.00
615-45120-122	FICA CONTRIBUTIONS	21,310.00	20,840.00
615-45120-125	MEDICARE CONTRIBUTIONS	4,980.00	4,870.00
615-45120-127	HEALTH SAVINGS CONTRIBUTION	5,950.00	5,780.00
615-45120-131	HEALTH INSURANCE	36,080.00	40,690.00
615-45120-133	LIFE INSURANCE	1,710.00	1,710.00
615-45120-142	UNEMPLOYMENT BENEFIT PAYABLE	1,000.00	1,000.00
615-45120-151	WORKER'S COMP PREMIUMS	5,500.00	5,500.00
615-45120-201	OFFICE SUPPLIES	6,700.00	7,200.00
615-45120-202	OFFICE EQUIPMENT MAINT	2,300.00	2,500.00
615-45120-207	TRAINING & INSTRUCTIONAL EXP	4,700.00	5,000.00
615-45120-211	CLEANING SUPPLIES	8,000.00	0.00
615-45120-212	MOTOR FUELS	0.00	500.00
615-45120-216	CHEMICALS & CHEMICAL PRODUCT	5,600.00	6,000.00
615-45120-217	UNIFORMS	1,900.00	1,000.00
615-45120-218	PROGRAM SUPPLIES	18,600.00	20,000.00
615-45120-221	EQUIPMENT PARTS	3,200.00	3,000.00
615-45120-223	BUILDING REPAIR SUPPLIES	1,900.00	1,500.00
615-45120-240	SMALL TOOLS AND EQUIPMENT	4,600.00	2,500.00
615-45120-261	PRO SHOP MERCHANDISE	0.00	0.00
615-45120-262	SOCCER EXPENSE	2,300.00	2,500.00
615-45120-265	CARDIO CHALLENGE	1,600.00	1,750.00
615-45120-271	VENDING MACHINE EXPENSE	20,500.00	19,500.00
615-45120-304	LEGAL FEES	500.00	500.00
615-45120-309	DATA PROCESSING EXPENSES	12,600.00	13,500.00
615-45120-321	TELEPHONE EXPENSE	9,300.00	10,000.00

Budget Listing

For Fiscal: 2020 Period Ending: 01/31/2020

Account Number	Account Name	2020 2020	2019 2019
615-45120-322	POSTAGE EXPENSE	2,800.00	1,200.00
615-45120-331	TRAVEL EXPENSE	4,500.00	4,900.00
615-45120-343	ADVERTISING EXPENSE	11,000.00	5,000.00
615-45120-361	GENERAL LIABILITY INSURANCE	17,200.00	18,500.00
615-45120-381	ELECTRIC UTILITIES	91,000.00	91,000.00
615-45120-383	GAS UTILITIES	19,000.00	19,000.00
615-45120-392	L.P. GAS	0.00	0.00
615-45120-401	BUILDING REPAIR & MAINT	0.00	0.00
615-45120-404	MACHINERY & EQUIPMENT REPAIR	7,500.00	12,000.00
615-45120-415	EQUIPMENT RENTAL	0.00	0.00
615-45120-433	DUES & SUBSCRIPTIONS	2,500.00	1,500.00
615-45120-437	MISCELLANEOUS EXPENSE	4,600.00	7,000.00
615-45120-449	PROFESSIONAL SERVICES	0.00	0.00
615-45120-451	SALES TAX	0.00	12,000.00
615-45120-492	SAFETY & WELLNESS PROGRAM	0.00	0.00
615-45120-493	SAFETY CAMP EXPENSES	3,200.00	3,000.00
615-45120-495	COMMUNITY EDUCATION ISD 2397	400,000.00	300,000.00
615-45120-608	EQUIPMENT LEASE INTEREST	0.00	0.00
615-45120-724	TRANSFER TO OTHER FUNDS	0.00	0.00
615-45120-725	TRANSFER TO CAP IMPROVEMENT	0.00	0.00
615-45120-726	TRANSFER OUT	0.00	0.00
615-45120-734	TRANSFER TO ELECTRIC FUND	0.00	0.00
615-45120-748	TRANS TO JOHNSON CONTRL DEBT	0.00	0.00
615-45120-749	TRANS TO 2014 REC FACILITY BOND	175,303.00	174,263.00
615-45120-755	TRANSFER TO REV BOND (307)	0.00	0.00
615-45120-760	TRANSFER TO EQUIP ACQUISITION	0.00	0.00
<b>Total Department: 45120 - RECREATION ADMINISTRATION:</b>		<b>1,299,523.00</b>	<b>1,197,643.00</b>
<b>Department: 45122 - COMM CTR BUILDING MAINT</b>			
615-45122-240	SMALL TOOLS AND EQUIPMENT	0.00	0.00
615-45122-401	BUILDING REPAIR & MAINT	0.00	0.00
<b>Total Department: 45122 - COMM CTR BUILDING MAINT:</b>		<b>0.00</b>	<b>0.00</b>
<b>Department: 45124 - OUTDOOR POOL EXPENDITURES</b>			
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	43,540.00	21,770.00
615-45124-121	PERA CONTRIBUTIONS	0.00	0.00
615-45124-122	FICA CONTRIBUTIONS	2,700.00	1,350.00
615-45124-125	MEDICARE CONTRIBUTIONS	630.00	320.00
615-45124-216	CHEMICALS & CHEMICAL PRODUCT	7,400.00	8,000.00
615-45124-218	PROGRAM SUPPLIES	1,400.00	500.00
615-45124-321	TELEPHONE EXPENSE	900.00	1,000.00
615-45124-361	GENERAL LIABILITY INSURANCE	12,000.00	12,000.00
615-45124-381	ELECTRIC UTILITIES	10,700.00	11,500.00
615-45124-383	GAS UTILITIES	3,000.00	3,200.00
615-45124-401	BUILDING REPAIR & MAINT	0.00	0.00
615-45124-404	MACHINERY & EQUIPMENT REPAIR	5,000.00	3,000.00
<b>Total Department: 45124 - OUTDOOR POOL EXPENDITURES:</b>		<b>87,270.00</b>	<b>62,640.00</b>
<b>Department: 47000 - DEBT SERVICE</b>			
615-47000-612	INTEREST ON LOAN	0.00	0.00
<b>Total Department: 47000 - DEBT SERVICE:</b>		<b>0.00</b>	<b>0.00</b>
<b>Total Fund: 615 - RECREATION FUND:</b>		<b>-47,000.00</b>	<b>-108,000.00</b>
<b>Report Total:</b>		<b>-1,476,275.00</b>	<b>322,671.84</b>



203 South Second Street  
Le Sueur, MN 56058

## Le Sueur Municipal Utilities 2020 Rate Schedule

### ELECTRICAL RATES

#### Residential - All Purpose Service

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

Rate: Service Charge	\$8.50
All kWh	@ \$0.10202 per
kWh Franchise Fee	@ \$0.0042 per kWh
Underground Fee	@ \$0.005 per kWh
Manual Meter Read	\$25.00/month

#### General Commercial Service

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

Rate: Service Charge	\$18.50
All kWh	@ \$0.10712 per
kWh Franchise Fee	@ \$0.0042 per kWh
Underground Fee	@ \$0.005 per kWh

#### Large General Service

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	\$35.00
Demand	@ \$16.59 per kW (June - September)
	@ \$9.79 per kW (October - May)
Energy Charge:	
All kWh	@ \$0.05611 per kWh
	Franchise Fee @ \$0.0042 per kWh
	Underground Fee @ \$0.005 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**

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.

Rate:	Service Charge	\$180.00 per month
	Demand	@ \$16.59 per kW (June – September)
		@ \$9.79 per kW (October – May)

Energy Charge:		
All kWh	@	\$0.05611 per kWh
Franchise Fee	@	\$0.0042 per kWh
Underground Fee	@	\$0.005 per kWh

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

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

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

### **Large Industrial Time of Use Service**

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	\$180.00 per month. Customer to provide access and internet connection from meter to Le Sueur Municipal Utilities.
Demand	\$16.59 per kW (June - September) \$9.79 per kW (October - May)
Energy Charge:	
Weekdays (Monday - Friday) on Peak 6:00am – 10:00pm	\$0.05611 per kWh
Weekends & Holidays on Peak 6:00am – 10:00pm	\$0.04786 per kWh
Off Peak (7 days per week) 10:00pm – 6:00am	\$0.03411 per kWh
Franchise Fee for all kWh	\$0.0042 per kWh
Underground Fee for all kWh	\$0.005 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– All Purpose Service**

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

Rate: Service Charge	\$10.50
Energy Charge	
All kWh	@ \$0.11477 per kWh
Franchise Fee	@ \$0.0042 per kWh
Underground Fee	@ \$0.005 per kWh

**Interdepartmental– All Purpose Service**

Availability: Available to the City of Le Sueur for single phase or three-phase service.

Rate: Service Charge	\$10.00
Energy Charge	
All kWh	@ \$0.05611 per kWh
Franchise Fee	@ \$0.0042 per kWh
Underground Fee	@ \$0.005 per kWh

**Rental Light Charges**

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

**Pole Rental:** \$7.50 per pole per year (must be approved by the City)  
**Guy Wires:** \$2.00 per wire per year (must be approved by the City)

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

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

### **Residential Electrical Distribution Access Fee**

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

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

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

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

Service Capacity Change, the City will pay 50% of the cost

### **Overhead Line Extension**

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

### **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 30<sup>th</sup>, 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.

**Solar Rate:** To be determined annually

### **Disconnection/Reconnection Fees**

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

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

## WATER RATES

### Essential Water Rates

#### Metered - Minimum Service Charge

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

#### Water Usage Charge – All Customer Classes

0 – 10,000 Gallons	\$3.25 per 1,000 gallons
10,001 – 20,000 Gallons	\$3.75 per 1,000 gallons
20,001 Gallons and up	\$4.25 per 1,000 gallons
State of MN Service Connection Fee	\$0.81 per month

### Sanitary Sewer Rates

#### Metered - Minimum Service Charge

Meter Size	Access Factor	Sewer Accessibility Fee
5/8"	0%	\$25.00
1"	135%	\$58.75
1-1/2"	100%	\$117.50
2"	60%	\$188.00
3"	100%	\$376.00
4"	56%	\$586.56
6"	100%	\$1173.12

#### Sewer Usage Charge – All Customer Classes

All Gallons @ \$12.85 per 1,000 gallons

#### Septage

\$90.00 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 customers who install a second water meter at their expense. Designated for lawn sprinklers or other outside watering use. This meter will not be assessed a sewer charge. The customer will be charged for water used under the residential water rates. The installation will be permanent with a minimum charge billed during months with no usage based on the size of water meter installed.

Rate: Service Charge

Meter Size	Access Factor	Water Accessibility Fee
5/8"	0%	\$5.00
1"	135%	\$11.75
1-1/2"	100%	\$23.50
2"	60%	\$37.60
3"	100%	\$75.20
4"	56%	\$117.31

0 – 20,000 Gallons	\$5.00 per 1,000 gallons
20,001 – 40,000 Gallons	\$6.00 per 1,000 gallons
40,001 Gallons and up	\$7.00 per 1,000 gallons
Bulk - Hydrant	\$35.00 plus \$5.00 per 1,000 gallons plus Manual Meter Read
Bulk – Filling Station	\$20.00 plus \$5.00 per 1,000 gallons

Water turn on/off/Service Call \$70.00

All operator costs will be labor costs plus 15%.

All material costs will be actual costs plus 15%.

**WATER ACCESS CHARGE (WAC)\*** Rate \$3,000.00

**SEWER ACCESS CHARGE (SAC)\*** Rate \$3,000.00

\*Based on a single-family dwelling

## 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 \$9.50**

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

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

## REFUSE RATES

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

<b>Container Size</b>	<b>Base Fee</b>	<b>Admin Fee</b>	<b>Recycling Charge</b>	<b>9.75% TAX</b>	<b>TOTAL</b>
Senior	\$8.24	\$1.35	\$3.51	\$1.28	\$14.38
32 Gallon	\$8.78	\$2.00	\$3.51	\$1.39	\$15.68
64 Gallon	\$14.96	\$2.00	\$3.51	\$2.00	\$22.47
96 Gallon	\$18.17	\$2.00	\$3.51	\$2.31	\$25.99
2/96 Gallon	\$28.99	\$2.00	\$3.51	\$3.71	\$41.71

**Manual Meter Read Fee** \$20.00 per month per account



## 2020 Le Sueur Governmental Fee Schedule

TYPE		Fee	
<b>Airport Fuel</b>	100 Low Lead AvGas	\$	1.00 per gallon above cost
<b>Airport Hangar Leases</b>			
	Lots 1 - 16	\$	0.30 per square foot or \$300 whichever is greater (3-year period)
	Lots 17 - 40	\$	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
<b>Alcoholic Beverages</b>			
	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
<b>City Hall Meeting Room Rent</b>			
	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)
<b>Equipment</b>			
	*Rates do not include operator(s)		*1 hour minimum
	Electric Service Truck	\$	55.00 per hour
	Electric Bucket Truck	\$	105.00 per hour
	Electric Digger Derrick	\$	105.00 per hour
	Electric Vactron	\$	95.00 per hour
	Electric Skid Loader	\$	75.00 per hour
	Electric Chipper	\$	70.00 per hour
	Electric Mini Excavator	\$	65.00 per hour
	Electric Dump Truck	\$	75.00 per hour
	Electric Boaring Machine	\$	100.00 per hour
	Electric Mini Skid	\$	60.00 per hour
	Electric Wire Trailer	\$	30.00 per hour
	Facilities 3/4 Ton Service Truck	\$	55.00 per hour
	Other Transport Vehicle	\$	35.00 per hour
	Public Works 1/2 Ton Truck	\$	40.00 per hour
	Public Works 3/4 Ton Truck with hoist	\$	60.00 per hour
	Public Works 3/4 Ton Truck with hoist & snow plow	\$	70.00 per hour
	Public Works 1 Ton Truck with hoist	\$	75.00 per hour
	Public Works 1 Ton Truck with hoist & snow plow	\$	80.00 per hour
	Public Works Street Sweeper	\$	160.00 per hour
	Public Works Zamboni Ice Resurfacer	\$	135.00 per hour
	Public Works Front End Loader	\$	145.00 per hour
	Public Works Front End Loader with plow /Broom	\$	160.00 per hour
	Public Works Water Truck (1500 Gals)	\$	120.00 per hour
	Public Works Dump Truck (10 yds)	\$	120.00 per hour
	Public Works Dump Truck (10 yds) with plow & sander	\$	140.00 per hour
	Public Works Small Tractor & Blower/Broom	\$	30.00 per hour
	Public Works Steel Vibratory Roller	\$	80.00 per hour
	Public Works Skid Loader	\$	75.00 per hour
	Public Works Small Trailer ( 1 Ton)	\$	15.00 per hour
	Public Works Large Trailer (7 Ton)	\$	40.00 per hour
	Public Works Hot Bituminous Trailer (3 Ton)	\$	90.00 per hour
	Water/Wastewater 1/2 Ton Truck	\$	40.00 per hour
	Water/Wastewater 3/4 or 1 Ton Service Truck	\$	55.00 per hour
	Water/Wastewater 3/4 or 1 Ton Service Truck w/plow	\$	60.00 per hour
	Water/Wastewater 1 Ton Truck with hoist	\$	75.00 per hour
	Water/Wastewater Service Truck with Crane	\$	90.00 per hour
	Water/Wastewater Jet/Vac Truck	\$	165.00 per hour
	Water/Wastewater Large Trailer (7 Ton)	\$	40.00 per hour
	Water/Wastewater Spin Doctor	\$	30.00 per hour
	Water/Wastewater Sewer Camera	\$	50.00 per hour

Water/Wastewater 3" Trash Pump	\$	25.00	per hour
Water/Wastewater Telehandler	\$	100.00	per hour
Water/Wastewater Skid Loader w/tracks	\$	90.00	per hour

**Grass Length** City Code Enforcement Contractor Price + \$20 Administrative Fee

**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)	\$	8.00	
Police Reports	\$	10.00	one page; \$0.25/additional
Process Serving	\$	35.00	
Vehicle Storage	\$	20.00	per day

**Recreation**

<b>Senior Membership</b>	<b>One Month sales tax included</b>	<b>Quarterly Monthly sales tax included</b>	<b>Quarterly sales tax included</b>	<b>Annual Monthly sales tax included</b>	<b>Annual sales tax included</b>
Full Access	\$26.72	\$24.23	\$72.67	\$20.04	240.47
Fit Rm + Pool + Racquetball	\$24.58	\$22.09	\$66.26	\$18.44	\$221.23
Fit Rm + Pool	\$22.44	\$20.31	\$60.92	\$16.83	\$201.99
Fitness Room	\$20.31	\$18.17	\$54.51	\$15.23	\$182.76
Indoor/ Outdoor Pool	\$16.03	\$14.61	\$43.82	\$12.02	\$144.28
<b>Adult Membership</b>	<b>One Month sales tax included</b>	<b>Quarterly Monthly sales tax included</b>	<b>Quarterly sales tax included</b>	<b>Annual Monthly sales tax included</b>	<b>Annual sales tax included</b>
Full Access	\$29.93	\$27.07	\$81.22	\$22.44	\$269.32
Fit Rm + Pool + Racquetball	\$26.72	\$24.23	\$72.67	\$20.04	\$240.47
Fit Rm + Pool	\$24.58	\$22.09	\$66.26	\$18.44	\$221.23
Fitness Room	\$22.44	\$20.31	\$60.92	\$16.83	\$201.99
Indoor/ Outdoor Pool	\$19.24	\$17.45	\$52.37	\$14.43	\$173.14
<b>Family Membership</b>	<b>One Month sales tax included</b>	<b>Quarterly Monthly sales tax included</b>	<b>Quarterly sales tax included</b>	<b>Annual Monthly sales tax included</b>	<b>Annual sales tax included</b>
Full Access	\$58.75	\$53.09	\$159.24	\$44.09	\$529.03

Fit Rm + Pool + Racquetball	\$55.58	\$49.88	\$149.63	\$41.68	\$500.18
Fit Rm + Pool	\$52.37	\$47.02	\$141.07	\$39.25	\$471.32
Fitness Room	\$50.23	\$45.24	\$135.73	\$37.67	\$452.08
Indoor/ Outdoor Pool	\$48.09	\$43.47	\$130.39	\$36.07	\$432.84

**Right-of-Way Fees**

**Excavation Permit**

Hole	\$	95.00	
Trench	\$	0.20	per lineal foot + Hole fee
Obstruction Permit	\$	50.00	(for up to 7 days)
Permit Extension	\$	50.00	(for up to 7 days)
Delay Penalty	\$	35.00	+\$5.00 per day after specified completion date

**Surface Restoration**

Bituminous Replacement - with shaping	\$	200.00	per ton
Bituminous Replacement - no shaping	\$	175.00	per ton
Curb Replacement	\$	65.00	per foot

**Sidewalk Snow Removal**

City Code Enforcement		Contractor Price + \$20 Administrative Fee
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**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 Per unit

**Sanitary Access Charge - Commercial**

\$ 4,500.00 Per unit

**Water Access Charge - Residential**

\$ 3,000.00 Per unit (Includes 5/8 water meter and smartpoint)

**Water Access Charge - Commercial**

\$ 4,500.00 Per unit (Includes 5/8 water meter and smartpoint)

**Park Dedication Fee**

Residential - 1 Unit	\$	200.00	Per unit
Residential - 2-4 Units	\$	150.00	Per unit
Residential 5 or more	\$	100.00	Per unit

Commercial and Industrial  
Project Value x (0.0025)  
\$200 minimum/\$2,500 maximum

**Tax Increment Financing Application**

\$ 6,000.00

**Tax Abatement Application**

\$ 6,000.00

**Wastewater Overage**

Flow (per 1,000 gallons)	\$	1.10
Total Suspended Solids (per pound)	\$	0.98
CBOD – 5 Day (per pound)	\$	1.22
Total Phosphorus (per pound)	\$	10.05

**Irrigation Water Meter**

5/8" or 3/4" Meter	\$	284.76
1" Meter	\$	322.29
1-1/2" Meter	\$	3,477.35
2" Meter	\$	3,895.04
3" Meter	\$	4,801.10
4" Meter	\$	5,280.91

# City of Le Sueur

## 2020 Building Department Fee Schedule

ANYTHING NOT LISTED BELOW WILL BE BASED ON VALUATION

Permit Type	Fee Description	Fee
<b>Building</b>	Plan Review Fee	65% of building permit fee
	Similar plan review fee	25% of building permit fee
	Fee refunds when applicable *	Up to 75% of building permit fee
	Reactivate expired permst with no changes	One half cost of original building permit fee
	Re-Inspection fee	\$75
	Site inspection	\$75 + drive time
	Investigation fee	Whenever any work for which a permit is required by the code has been commenced without first obtaining a required permit, an investigation fee shall up to the amount of the permit fee shall be charged, regardless of permit is issued. Investigation fees are in addition to all other required fees.
	Accessory over 200 sq ft	Valuation (1997 UBC Table A-1) + SSC
	Accessory under 200 sq ft	\$59 + State Surcharge**
	Addition/Repair/Remodel	Valuation (1997 UBC Table A-1) + SSC
	Basement Finish	Valuation (1997 UBC Table A-1) + SSC
	Residential	Valuation (1997 UBC Table A-1) + SSC
	Commercial	Valuation (1997 UBC Table A-1) + SSC
	Deck	Valuation (1997 UBC Table A-1) + SSC
Demo - Commercial	\$249 + State Surcharge**	
Demo - Residential	\$149 + State Surcharge**	
Garage	Valuation (1997 UBC Table A-1) + SSC	
Manufactured Home Installation	\$399 + State Surcharge**	
Retaining walls over 4 feet	Valuation (1997 UBC Table A-1) + SSC	
Building Moving Permit 201 sq ft to 800 sq ft	\$99 + State Surcharge**	
Building Moving Permit 801 sq ft and up	\$299 + State Surcharge**	
Pre-fabricated Single Family	\$499 (foundation; plan review and surcharge based on sq. foot valuation)	
<b>Residential</b>		
Re-Roof	\$84 + State Surcharge**	
Re-Side	\$64 + State Surcharge**	
Overhead garage door replacement	\$64 + State Surcharge**	
Windows/doors	\$64 + State Surcharge**	
Any combination windows, siding, roofing, doors	\$124 + State Surcharge**	
<b>Commercial</b>		
Re-roof	\$149 + State Surcharge**	
Re-Side	\$149 + State Surcharge**	
Windows/doors	\$149 + State Surcharge**	

<b>Plumbing</b>	Any combination windows, siding, roofing	\$199 + State Surcharge**
	All Commercial Work	1.5% up to a valuation of \$10000, 1% for any valuation over \$10000. Minimum fee is \$59 + State Surcharge**
	New Residential	\$149 + State Surcharge**
	Residential Repairs, Remodels or Replacement	\$59 + State Surcharge**
<b>Water/Waste Water</b>	<b>Water Meters</b>	
	5/8" Meter	\$284.76
	1" Meter	\$322.29
	1-1/2" Meter	\$3,477.35
	2" Meter	\$3,895.04
	3" Meter	\$4,801.10
	4" Meter	\$5,280.91
	<b>Water Service Access</b>	
	Residential	\$3,000
	Commercial	\$4,500
	<b>Sewer Service Access</b>	
	Residential	\$3,000
Commercial	\$4,500	
<b>Mechanical</b>	Commercial	1.5% up to a valuation of \$10000, 1% for any valuation over \$10000. Minimum fee is \$59 + State Surcharge**
	New Residential Construction	\$149 + State Surcharge**
	Residential Repairs, Remodels, or Replacement	\$59 + State Surcharge**

**Refunds and Surcharges**

**\*Permit Refund Policy** - (All requests for refunds shall be made in writing to the Building Official with justifiable cause demonstrated. Refunds shall be repaid only of the original permit applicant.)

**A) Cancelled before issue or expired application:** Once a building permit application has been accepted by City staff, the applicant shall be required to pay 100% of the plan review fee plus any applicable state surcharges as determined above for plan review services and/or processing services, whether or not the permit has been issued.

**B) Cancelled after issue:** The Building Official may authorize refunding of not more than 80% of the issued permit fee when no work has been commenced under a permit issued in accordance with the Minnesota State Building Code. The amount of fees that are retained shall cover all expenses incurred for services that were actually provided at the expense of the City of Le Sueur. Fees Collected for plan review shall not be refunded.

**C) Expired, Revoked, Suspended or Invalid after issue:** Fees shall not be refunded on permits that are expired, revoked, suspended, or invalid as defined by Minnesota State Building Code.

**D) Fraudulent applications:** Fees shall not be refunded if it is found that an application was fraudulently filled out.

**\*\*Building Permit State Surcharge:** Applicable State Surcharge as set by the State of Minnesota Statute 326B.148 and applied to permits as required by MN Statute 326B.148.

## Building Permit Valuation

*\*Extracted from the 1997 Uniform Building Code Table No. 1-A - Building Permit Fees*

<b>Total Valuation Based Off Labor and Material</b> <i>*Does not include state surcharge</i>	<b>Fee</b>
\$1.00 to \$500.00	\$30.00
\$501.00 to \$2000.00	\$30.00 for the first \$500.00 plus \$3.05 for each additional \$100.00 or fraction thereof, to and including \$2,000.00
\$2001.00 to 25,000.00	\$69.25 for the first \$2,000.00 plus \$14.00 for each additional \$1,000.00 or fraction thereof, to and including \$25,000.00
\$25,001.00 to \$50,000.00	\$391.25 for the first \$25,000.00 plus \$10.10 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00
\$50,001.00 to \$100,000.00	\$643.75 for the first \$50,000.00 plus \$7.00 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00
\$100,001.00 to \$500,00.00	\$993.75 for the first \$100,000.00 plus \$5.60 for each additional \$1,000.00 or fraction thereof, to and including \$500,000.00
\$500,000.00 to \$1,000,000.00	\$3233.75 for the first \$500,000.00 plus \$4.75 for each additional \$1,000.00 or fraction thereof, to and including \$1,000,000.00

\$1,000,001.00 and up	\$5608.75 for the first \$1,000,000.00 plus \$3.15 for each additional \$1,000.00 or fraction thereof
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<b>Other Inspections/Fees</b>	Inspections outside of normal business hours	\$50.00 per hour*
	Inspections for which no fee is specifically indicated (minimum charge - one-half-hour)	\$50.00 per hour*
	Additional plan review required by changes, additions, or revisions to plans	\$50.00 per hour*
	For use of outside consultants for plan checking and inspections, or both	Actual costs**

\*Or the total hourly cost to the jurisdiction, whichever is the greatest. This cost shall include supervision, overhead, equipment, hourly wages, and fringe benefits of the employees involved.

\*\*Actual costs include administrative and overhead costs.

## 2020 Rental Regulation Fee Schedule

Fee Type	Fee Description	Fee
<b>Rental license Fees</b>	Rental license fees are calculated for a term of 3 years, any license issued for terms less than 3 years will be prorated accordingly.	\$75.00 for 1-3 units, \$25.00 each additional unit for a term of 3 years.
<b>Rental Re-Inspection Fee</b>	Re-Inspection fees will be charged to any property owner who fails to show up for a scheduled inspection. Re-Inspection fees will also be charged for each inspection required in excess of the first 2 inspections during one rental license term.	\$50.00
<b>Renting without a license</b>	Any rental unit found to be rented without a current rental license will be subject to a fine.	Up to double the rental license fee per unit.
<b>Rental License Reinstatement</b>	Any rental license that is suspended or revoked is subject to a reinstatement fee before the license can be reinstated.	Up to double the rental license fee per unit.
<b>Rental License Transfer Fee</b>	Any rental license that is transferred to a new owner shall be subject to a transfer fee and reinspection of transferred units.	Half of the rental license fee per unit.