

1. 4:30 P.M. City Council Closed Executive Session And Budget Worksession Meeting
Agenda

NOTE:

4:30 pm - Closed Executive Session (Closed Session in Council Executive Session Room)

5:00 pm - Council Budget Worksession (In Council Worksession Room)

Documents:

[SEPTEMBER 13, 2021 CLOSED EXECUTIVE SESSION 430 PM, BUDGET WORKSESSION 5 PM.PDF](#)

2. 4:30 P.M. City Council Closed Executive Session And Budget Worksession Meeting
Packet

Documents:

[SEPTEMBER 13, 2021 CLOSED EXECUTIVE SESSION 430 PM, BUDGET WORKSESSION 5 PM PACKET.PDF](#)



**CITY COUNCIL CLOSED
EXECUTIVE SESSION**

Monday, September 13, 2021 - 4:30 p.m.

(Closed Session will be held in the Council Executive Session Room)

**VOTE TO CLOSE MEETING PURSUANT TO MINNESOTA
STATUTE 13D.05, SUBD 3(B) FOR ATTORNEY-CLIENT
DISCUSSION ON ONE-LOVE HOUSING VS CITY OF ANOKA**

CITY COUNCIL WORKSESSION

Monday, September 13, 2021 - 5:00 p.m.

HELD IN COUNCIL WORKSESSION ROOM

**Electric, Sewer, Water, Liquor & Recycling
Budget Review**



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**Electric, Sewer, Water, Liquor & Recycling
Budget Review**

COUNCIL - EXECUTIVE SESSION MEMO

Meeting Date: September 13, 2021
Agenda Section: Closed Executive Session
Item Description: Closed Session Pursuant to Minnesota Statute 13D.05, Subd 3 (B) for Attorney-Client Discussion on One-Love Housing vs City of Anoka.
Submitted By: Greg Lee, City Manager

MAYOR CALLS PUBLIC MEETING TO ORDER IN THE COUNCIL CHAMBERS AND TAKES ROLL CALL (SOME MEMBERS MAY BE REMOTELY IN ATTENDANCE)

MOTION/2nd/Vote: For City Council to go into a Closed Executive Session, Pursuant to:

- CLOSED SESSION PURSUANT TO MINNESOTA STATUTE 13D.05, SUBD 3(B) FOR ATTORNEY-CLIENT DISCUSSION ON ONE-LOVE HOUSING VS CITY OF ANOKA

COUNCIL WORKSESSION MEMO

Meeting Date: September 13, 2021
Agenda Section: Council Worksession
Item Description: Discussion; Enterprise Fund Budgets
Submitted By: Brenda Springer, Finance Director

BACKGROUND INFORMATION

On Monday, August 2, 2021, city staff presented the proposed Enterprise and Governmental 2022 budgets and levy to City council during a work session.

The City utilizes a fixed charge per meter for electric, water, and sewer utility charges. The fixed charge covers the cost of annual depreciation of the infrastructure for the utility, described as the cost of delivering service to end users. The current fixed charges are \$10.70 for residential and small commercial electric meters, \$40.00 for large commercial electric meters, \$6.25 for water meters and \$5.00 for sewer meters. The last increase to electric fixed charges was \$1.00 to residential and small commercial rates only, effective 1/1/2018. The last increase to water fixed charges was \$0.75 effective 1/1/2016. The last increase to sewer fixed charges was \$0.25 effective 1/1/2010.

Anoka Municipal Utilities have been working with Invoice Cloud to create a new website for customers that will allow for easier interaction and more information for the customer. Utility Billing staff have taken many comments from customers over the years about the practice of the \$3.25 convenience fee charged when a customer makes a payment online or over the phone. Staff recognizes that this should be included as a cost of service moving forward and proposes a fixed charge increase to cover the web service and credit card processing charges. The current estimate for the annual website fees (based on 2019 dollars processed) is \$30,000. The current estimate for annual credit card processing charges (based on 2019 dollars processed) is \$70,000.

This Evening will focus on the Enterprise funds.
Some specific items of note include:

Electric

1) Dump Trailer	\$15,000
2) HWY 10 Rebuild	\$1,050,000
3) Storage Building	\$1,500,000

Water

1) Utility Relocation	\$1,000,000
2) HWY 47	\$1,173,000

Sewer

1) Utility Relocation	\$640,000
2) HWY 47	\$391,700

FINANCIAL IMPACT

Electric fixed charge increase \$1.00 per meter. Water fixed charge increase \$0.25 per meter. Sewer fixed charge increase \$0.25 per water meter.

Estimated total annual revenue increase = \$177,726.

Estimated total annual credit card and web service charges, 1st year = \$100,000.

Individual customer increases will range from \$0.25 a month to \$1.25 a month, or \$3.00 a year and \$15.00 a year. This increase will allow us to provide the ability for customers to make payments remotely at no additional charge. The expectation is that more payments will be made using this method and eventually the revenue increase will be wholly offset by the credit card and web service charges. Staff will monitor regularly.

COUNCIL ACTION REQUESTED

Included is the proposed 2022 enterprise fund budget, highlighting specific changes in each fund. Review, discuss and provide input and proposals for the 2022 budget.

Electric

			Increase /		
	2021 Budget	2022 Budget	Decrease	% Difference	2020 Actual
Revenues	31,015,165	31,681,800	666,635	2.15%	29,947,367
Cost of Sales (MMPA)	22,330,000	22,580,000	250,000	1.12%	20,234,900
GROSS PROFIT	8,685,165	9,101,800	416,635		9,712,467
Operational Costs:					
Personal Services	2,189,490	2,430,400	240,910	11.00%	2,097,826
Professional Services	1,433,030	1,344,200	(88,830)	-6.20%	1,685,209
Maintenance & Supplies	1,932,800	1,805,360	(127,440)	-6.59%	2,014,566
Capital Equipment & Improvement	3,051,100	3,845,700	794,600	26.04%	2,212,062
NET PROFIT	78,745	(323,860)	(152,605)	511.28%	1,702,804
Transfers Out	(775,000)	(775,000)	-	0.00%	(635,000)
Change in Working Capital Positive=Profit / Negative=Loss	(696,255)	(1,098,860)	(152,605)	57.82%	1,067,804
Capital Equipment & Improvements					
Capital Equipment				15,000	
Capital Improvements				1,050,000	
Capital Improvements				1,500,000	
			Total	<u>2,565,000</u>	

Fund	Dept	Acct	Name	Type	2020 Actual	2020 Budget	2021 Budget	2020 Budget vs Actual	2020 vs 2021 Budget	2022 Budget	2020 vs 2021 Budget	Notes
600	7184	657810	Meter Sockets	Expense	-	-	-	-	-	-	-	
Electric Infrastructure												
600	7366	611100	Full-Time Earnings	Expense	312,571.18	301,000.00	-	11,571.18	(301,000.00)	-	-	
600	7366	611105	Part-Time Earnings	Expense	-	-	-	-	-	-	-	
600	7366	611110	Temporary Labor	Expense	(746.05)	-	-	(746.05)	-	-	-	
600	7366	612110	PERA	Expense	26,483.89	23,000.00	-	3,483.89	(23,000.00)	-	-	
600	7366	612120	FICA	Expense	26,883.21	22,500.00	-	4,383.21	(22,500.00)	-	-	
600	7366	612140	Hospital Contribution	Expense	16,686.53	17,500.00	-	(813.47)	(17,500.00)	-	-	
600	7366	612150	HSA Contribution	Expense	3,208.04	3,000.00	-	208.04	(3,000.00)	-	-	
600	7366	612160	Term-Life Insurance	Expense	77.47	100.00	-	(22.53)	(100.00)	-	-	
600	7366	614120	Interdepartmental Labor Transf	Expense	-	-	-	-	-	-	-	
600	7366	614130	Interdept. Labor Credit	Expense	-	-	-	-	-	-	-	
600	7366	614160	Interdept Labor Transfer	Expense	250,135.48	478,140.00	792,210.00	(228,004.52)	314,070.00	984,660.00	192,450.00	
600	7366	621120	Supplies	Expense	-	-	-	-	-	-	-	
600	7366	621130	General Supplies	Expense	367,560.08	680,000.00	50,000.00	(312,439.92)	(630,000.00)	59,460.00	9,460.00	
600	7366	621150	Small Tools & Minor Equipmen	Expense	-	-	-	-	-	-	-	
600	7366	631100	Professional Services	Expense	554,016.93	140,000.00	140,000.00	414,016.93	-	43,800.00	(96,200.00)	Moved CARR'S Tree Service to Operations
600	7366	631140	Other Contractual Services	Expense	-	-	-	-	-	-	-	
600	7366	631150	Legal	Expense	-	-	-	-	-	-	-	
600	7366	633130	Other Charges	Expense	100.00	-	-	100.00	-	-	-	
600	7366	641100	Maintenance & Repairs	Expense	13,313.56	-	-	13,313.56	-	-	-	
600	7366	651100	Land	Expense	-	-	-	-	-	-	-	
600	7366	652200	Buildings & Structures	Expense	-	-	-	-	-	-	-	
600	7366	653260	Poles & Towers	Expense	-	-	-	-	-	-	-	
600	7366	653300	Other Improvements	Expense	23,035.13	-	-	23,035.13	-	1,500,000.00	1,500,000.00	Storage Building
600	7366	654350	Street Renewal	Expense	121,269.15	484,100.00	484,100.00	(362,830.85)	-	138,700.00	(345,400.00)	Street Renewal
600	7366	654400	Infrastructure	Expense	572,139.59	1,650,000.00	1,050,000.00	(1,077,860.41)	(600,000.00)	1,050,000.00	-	HWY 10 Rebuild
600	7366	655500	Motor Vehicles	Expense	271,365.77	203,981.00	330,000.00	67,384.77	126,019.00	-	(330,000.00)	
600	7366	656610	Store-Shop Equipment	Expense	-	30,000.00	-	(30,000.00)	(30,000.00)	-	-	
600	7366	656700	Office Equipment	Expense	-	20,000.00	-	(20,000.00)	(20,000.00)	-	-	
600	7366	657750	Station Equipment	Expense	493,459.14	97,727.00	510,000.00	395,732.14	412,273.00	500,000.00	(10,000.00)	Substation Infrasturcture
600	7366	657800	Machinery & Equipment	Expense	-	35,000.00	35,000.00	(35,000.00)	-	15,000.00	(20,000.00)	Dump Trailer
600	7366	658310	Conduit	Expense	-	-	-	-	-	-	-	
600	7366	658311	Capital Outlay - URD Conduit	Expense	-	-	-	-	-	-	-	
600	7366	658330	Conductor	Expense	-	-	-	-	-	-	-	
600	7366	658340	Transformers	Expense	477,117.67	150,000.00	150,000.00	327,117.67	-	150,000.00	-	
600	7366	658820	Meters	Expense	29,420.90	70,000.00	70,000.00	(40,579.10)	-	70,000.00	-	
600	7366	658840	Capital Outlay - Customer	Expense	-	-	-	-	-	-	-	
600	7366	659100	Depreciation Expense	Expense	-	-	-	-	-	-	-	
600	7366	659900	Fixed Asset Transfer (credit)	Expense	(2,287,614.89)	(2,817,827.00)	(2,299,100.00)	530,212.11	518,727.00	(3,549,100.00)	(1,250,000.00)	

Fund	Dept	Acct	Name	Type	2020 Actual	2020 Budget	2021 Budget	2020 Budget vs Actual	2020 vs 2021 Budget	2022 Budget	2020 vs 2021 Budget	Notes
Electric Operation												
600	7555	422130	Solar Permits	Revenue	(300.00)	-	-	300.00	-	-	-	
600	7555	433180	Federal Grants - CARES	Revenue	(13,743.29)	-	-	13,743.29	-	-	-	
600	7555	463505	Utilities Receivable	Revenue	-	-	-	-	-	-	-	
600	7555	464610	Other Municipal Tax	Revenue	-	-	-	-	-	-	-	
600	7555	465120	Sales Tax	Revenue	-	-	-	-	-	-	-	
600	7555	470190	Over/Shortage	Revenue	9.71	-	-	(9.71)	-	-	-	
600	7555	471100	Sales Residential	Revenue	(10,435,842.71)	(10,000,000.00)	(10,000,000.00)	435,842.71	-	(11,000,000.00)	(1,000,000.00)	Increase fixed asset
600	7555	471200	Sales Small Commercial	Revenue	(2,404,515.21)	(2,500,000.00)	(2,500,000.00)	(95,484.79)	-	(2,550,000.00)	(50,000.00)	
600	7555	471300	Sales Commercial	Revenue	(6,238,054.77)	(8,500,000.00)	(7,500,000.00)	(2,261,945.23)	(1,000,000.00)	(6,600,000.00)	900,000.00	Based on Demand
600	7555	471400	Sales Industrial	Revenue	(10,090,232.89)	(9,000,000.00)	(10,000,000.00)	1,090,232.89	1,000,000.00	(10,700,000.00)	(700,000.00)	
600	7555	471500	Sales Street Lighting	Revenue	-	-	-	-	-	-	-	
600	7555	471510	Security Lights	Revenue	(82,219.04)	(89,000.00)	(89,000.00)	(6,780.96)	-	(89,000.00)	-	
600	7555	611100	Full-Time Earnings	Expense	403,150.30	455,000.00	114,750.00	(51,849.70)	(340,250.00)	123,750.00	9,000.00	
600	7555	611105	Part-Time Earnings	Expense	-	-	-	-	-	-	-	
600	7555	611110	Temporary Labor	Expense	17,309.71	-	-	17,309.71	-	-	-	
600	7555	611200	Overtime-Regular Earnings	Expense	-	-	-	-	-	-	-	
600	7555	611400	Accrued Compensation	Expense	4,574.23	-	-	4,574.23	-	-	-	
600	7555	611410	Severance Pay	Expense	710.00	-	-	710.00	-	-	-	
600	7555	612110	PERA	Expense	31,549.18	36,000.00	9,000.00	(4,450.82)	(27,000.00)	9,200.00	200.00	
600	7555	612120	FICA/Medicare	Expense	30,856.33	35,500.00	9,000.00	(4,643.67)	(26,500.00)	9,400.00	400.00	
600	7555	612140	Hospital Contribution	Expense	23,501.91	31,500.00	8,500.00	(7,998.09)	(23,000.00)	9,400.00	900.00	
600	7555	612150	HSA Contribution	Expense	2,746.49	3,000.00	1,100.00	(253.51)	(1,900.00)	1,400.00	300.00	
600	7555	612160	Term-Life Insurance	Expense	466.63	400.00	400.00	66.63	-	400.00	-	
600	7555	613130	MN UC Fund	Expense	-	-	-	-	-	-	-	
600	7555	613140	W.C. Reimbursement	Expense	-	-	-	-	-	-	-	
600	7555	614120	Interdepartmental Labor Transf	Expense	-	-	-	-	-	-	-	
600	7555	614130	Interdept. Labor Credit	Expense	-	-	-	-	-	-	-	
600	7555	614131	Interdept. Labor Direct	Expense	-	-	-	-	-	-	-	
600	7555	614160	Interdept labor transfer	Expense	341,890.35	318,760.00	528,140.00	23,130.35	209,380.00	656,440.00	128,300.00	
600	7555	615100	GASB 68 Pension	Expense	-	-	-	-	-	-	-	
600	7555	620100	Fuel	Expense	981.77	2,100.00	2,100.00	(1,118.23)	-	2,100.00	-	
600	7555	620110	Auto Operating Supplies	Expense	1,015.73	-	20,000.00	1,015.73	20,000.00	5,000.00	(15,000.00)	
600	7555	621120	Office Supplies	Expense	1,613.81	-	2,500.00	1,613.81	2,500.00	2,500.00	-	
600	7555	621130	General Supplies	Expense	529,859.71	600,000.00	700,000.00	(70,140.29)	100,000.00	700,000.00	-	
600	7555	621140	Exempt inventory supplies	Expense	-	-	-	-	-	-	-	
600	7555	621150	Small Tools & Equipment	Expense	17,591.55	-	35,000.00	17,591.55	35,000.00	25,000.00	(10,000.00)	
600	7555	621190	Rebates	Expense	-	-	-	-	-	-	-	
600	7555	623900	Purchased Power	Expense	20,234,900.30	22,660,000.00	22,330,000.00	(2,425,099.70)	(330,000.00)	22,580,000.00	250,000.00	
600	7555	623910	Purchased Power From Wind C	Expense	-	-	-	-	-	-	-	
600	7555	631100	Expert & Professional	Expense	416,126.09	500,000.00	500,000.00	(83,873.91)	-	500,000.00	-	CARR'S Tree Service
600	7555	631110	Contractual Services	Expense	536.25	-	-	536.25	-	-	-	

Fund	Dept	Acct	Name	Type	2020 Actual	2020 Budget	2021 Budget	2020 Budget vs Actual	2020 vs 2021 Budget	2022 Budget	2020 vs 2021 Budget	Notes
600	7555	631130	Data Processing	Expense	65,840.00	65,840.00	74,700.00	-	8,860.00	74,700.00	-	
600	7555	632100	Communications	Expense	15,574.19	-	-	15,574.19	-	-	-	
600	7555	632110	Mileage	Expense	190.20	-	-	190.20	-	-	-	
600	7555	632125	Training	Expense	-	-	-	-	-	-	-	
600	7555	632130	Continuing Education	Expense	29,251.13	33,000.00	33,000.00	(3,748.87)	-	33,000.00	-	
600	7555	633130	Other Charges	Expense	39,003.10	27,000.00	32,000.00	12,003.10	5,000.00	32,000.00	-	
600	7555	633150	Advertising, Publications	Expense	855.46	8,500.00	5,000.00	(7,644.54)	(3,500.00)	5,000.00	-	
600	7555	634150	OSHA	Expense	6,111.83	10,000.00	10,000.00	(3,888.17)	-	10,000.00	-	
600	7555	635100	Gas Utility Service	Expense	11,042.60	18,000.00	18,000.00	(6,957.40)	-	18,000.00	-	
600	7555	635110	Electric Utility	Expense	44,968.98	70,000.00	70,000.00	(25,031.02)	-	70,000.00	-	
600	7555	635140	Rubbish Hauling	Expense	-	12,500.00	5,000.00	(12,500.00)	(7,500.00)	5,000.00	-	
600	7555	635170	Special Use - Refunds	Expense	-	-	-	-	-	-	-	
600	7555	635180	Taxes & Licenses	Expense	3,505.59	10,000.00	2,000.00	(6,494.41)	(8,000.00)	2,000.00	-	
600	7555	641100	Maintenance & Repairs	Expense	28,163.33	256,080.00	70,000.00	(227,916.67)	(186,080.00)	55,000.00	(15,000.00)	Utility Bills
600	7555	641200	Rents & Leases	Expense	63,000.00	65,000.00	65,000.00	(2,000.00)	-	65,000.00	-	
600	7555	641270	Clothing, Uniforms	Expense	575.61	5,000.00	2,000.00	(4,424.39)	(3,000.00)	2,000.00	-	
600	7555	649295	CARES exp for Ent Funds	Expense	13,743.29	-	-	13,743.29	-	-	-	
600	7555	658850	Energy Audits	Expense	-	5,000.00	2,000.00	(5,000.00)	(3,000.00)	2,000.00	-	
600	7555	658900	Purchases for Energy	Expense	-	-	-	-	-	-	-	
600	7555	658901	Energy Conservation Programs	Expense	-	-	-	-	-	-	-	
					196,267.17	500,000.00	400,000.00	(303,732.83)	(100,000.00)	400,000.00	-	Program in Flux, may only spend half
Electric Meter Reading												
600	7902	611100	Full-Time Earnings	Expense	127.95	29,000.00	-	(28,872.05)	(29,000.00)	-	-	
600	7902	611105	Part-Time Earnings	Expense	35,468.81	35,000.00	25,500.00	468.81	(9,500.00)	26,500.00	1,000.00	
600	7902	611110	Temporary Labor	Expense	-	-	-	-	-	-	-	
600	7902	611205	Part-Time Overtime Earnings	Expense	-	500.00	500.00	(500.00)	-	500.00	-	
600	7902	611400	Accrued Compensated Absenc	Expense	48.77	-	-	48.77	-	-	-	
600	7902	612110	PERA	Expense	2,692.31	5,500.00	2,000.00	(2,807.69)	(3,500.00)	2,000.00	-	
600	7902	612120	FICA/Medicare	Expense	2,744.86	10,000.00	2,000.00	(7,255.14)	(8,000.00)	2,000.00	-	
600	7902	612140	Hospital Contribution	Expense	15.64	-	-	15.64	-	-	-	
600	7902	612150	HSA Contribution	Expense	-	-	-	-	-	-	-	
600	7902	612160	Term-Life Insurance	Expense	0.02	50.00	-	(49.98)	(50.00)	-	-	
600	7902	613130	MN Unemployment	Expense	-	-	-	-	-	-	-	
600	7902	613140	W.C. Reimbursement	Expense	-	-	-	-	-	-	-	
600	7902	614130	Interdept. Labor	Expense	(21,000.00)	(21,000.00)	(21,000.00)	-	-	(21,000.00)	-	
600	7902	614160	Interdept. Labor	Expense	-	-	-	-	-	-	-	
600	7902	621120	Office Supplies	Expense	-	-	-	-	-	-	-	
600	7902	621130	General Supplies	Expense	-	1,000.00	1,000.00	(1,000.00)	-	1,000.00	-	
600	7902	631100	Expert & Professional Services	Expense	3,500.00	100.00	100.00	3,400.00	-	100.00	-	
600	7902	632100	Communications	Expense	-	300.00	300.00	(300.00)	-	300.00	-	
600	7902	632110	Mileage	Expense	8,060.40	11,000.00	11,000.00	(2,939.60)	-	11,000.00	-	
600	7902	632125	Training	Expense	-	500.00	500.00	(500.00)	-	500.00	-	

Fund	Dept	Acct	Name	Type	2020 Actual	2020 Budget	2021 Budget	2020 Budget vs Actual	2020 vs 2021 Budget	2022 Budget	2020 vs 2021 Budget	Notes
600	7902	633130	Other Charges	Expense	-	-	-	-	-	-	-	
600	7902	633150	Advertising, Publications, Pri	Expense	-	-	-	-	-	-	-	
600	7902	634150	OSHA	Expense	-	-	-	-	-	-	-	
600	7902	641100	Maintenance & Repair	Expense	7,991.42	8,000.00	8,000.00	(8.58)	-	8,000.00	-	
600	7902	641200	Rents & Leases	Expense	-	-	-	-	-	-	-	
600	7902	641270	Clothing & Uniforms	Expense	-	200.00	200.00	(200.00)	-	200.00	-	
600	7902	642700	Transfer to Water-Sewer	Expense	-	-	-	-	-	-	-	
600	7902	699000	Transfer Out	Expense	-	-	-	-	-	-	-	
Electric Customer Accounting												
600	7903	404140	Special Assessments	Revenue	-	-	-	-	-	-	-	
600	7903	461100	Interest Income	Revenue	(95,578.34)	(140,000.00)	(150,000.00)	(44,421.66)	10,000.00	(50,000.00)	100,000.00	Less Cash
600	7903	461110	Gain or (loss) from investment	Revenue	(1,264.34)	-	-	1,264.34	-	-	-	
600	7903	461120	Interest Collected by City	Revenue	(305,462.50)	(200,000.00)	(411,165.00)	105,462.50	211,165.00	(327,800.00)	83,365.00	Lower interest from other funds
600	7903	463400	Other Revenue	Revenue	(12,183.77)	(1,000.00)	(10,000.00)	11,183.77	9,000.00	(10,000.00)	-	
600	7903	463500	Miscellaneous Revenue	Revenue	(14,435.00)	(70,000.00)	(60,000.00)	(55,565.00)	(10,000.00)	(60,000.00)	-	
600	7903	471560	Late Charges	Revenue	(18,760.51)	(60,000.00)	(60,000.00)	(41,239.49)	-	(60,000.00)	-	
600	7903	611100	Full-Time Earnings	Expense	291,925.66	245,000.00	295,950.00	46,925.66	50,950.00	323,950.00	28,000.00	
600	7903	611105	Part-Time Earnings	Expense	24,923.55	22,000.00	27,000.00	2,923.55	5,000.00	29,000.00	2,000.00	
600	7903	611110	Temporary Labor	Expense	-	-	-	-	-	-	-	
600	7903	611200	Overtime-Regular Earnings	Expense	43.68	2,000.00	2,000.00	(1,956.32)	-	2,000.00	-	
600	7903	611205	Part-Time Overtime Earnings	Expense	1,265.17	2,000.00	2,000.00	(734.83)	-	2,000.00	-	
600	7903	611400	Accrued Compensation	Expense	(4,457.05)	-	-	(4,457.05)	-	-	-	
600	7903	611410	Severance Pay	Expense	1,850.00	-	-	1,850.00	-	-	-	
600	7903	612110	PERA	Expense	23,900.23	19,000.00	24,100.00	4,900.23	5,100.00	26,500.00	2,400.00	
600	7903	612120	FICA/Medicare	Expense	24,758.84	13,000.00	25,000.00	11,758.84	12,000.00	26,800.00	1,800.00	
600	7903	612140	Hospital Contribution	Expense	37,609.71	42,500.00	48,000.00	(4,890.29)	5,500.00	54,000.00	6,000.00	
600	7903	612150	HSA Contribution	Expense	6,185.89	4,900.00	4,000.00	1,285.89	(900.00)	6,000.00	2,000.00	
600	7903	612160	Term-Life Insurance	Expense	899.88	900.00	1,200.00	(0.12)	300.00	1,300.00	100.00	
600	7903	613130	MN Unemployment Fund	Expense	-	-	-	-	-	-	-	
600	7903	613140	W.C. Reimbursement	Expense	-	-	-	-	-	-	-	
600	7903	614120	Interdepartmental Labor Transf	Expense	-	-	-	-	-	-	-	
600	7903	614130	Interdept. Labor	Expense	(160,000.00)	(160,000.00)	(160,000.00)	-	-	(160,000.00)	-	
600	7903	614160	Interdept Labor Transfer	Expense	-	-	-	-	-	-	-	
600	7903	614180	Jury Duty	Expense	-	-	-	-	-	-	-	
600	7903	621120	Office Supplies	Expense	1,322.16	4,500.00	4,500.00	(3,177.84)	-	4,500.00	-	
600	7903	621130	Supplies & Machine Rental	Expense	117.78	1,000.00	1,000.00	(882.22)	-	1,000.00	-	
600	7903	631100	Expert & Professional Services	Expense	-	2,000.00	2,000.00	(2,000.00)	-	2,000.00	-	
600	7903	631115	Audit	Expense	-	-	-	-	-	-	-	
600	7903	631130	Data Processing Charges	Expense	30,730.00	30,730.00	34,900.00	-	4,170.00	34,900.00	-	
600	7903	631150	Legal	Expense	-	1,000.00	1,000.00	(1,000.00)	-	1,000.00	-	
600	7903	632100	Communications	Expense	113,465.46	110,000.00	120,000.00	3,465.46	10,000.00	120,000.00	-	

Fund	Dept	Acct	Name	Type	2020 Actual	2020 Budget	2021 Budget	2020 Budget vs Actual	2020 vs 2021 Budget	2022 Budget	2020 vs 2021 Budget	Notes
600	7921	612120	FICA	Expense	5.76	-	-	5.76	-	-	-	
600	7921	612140	Hospital Contribution	Expense	-	100.00	-	(100.00)	(100.00)	-	-	
600	7921	612150	Health Insurance	Expense	-	-	-	-	-	-	-	
600	7921	612160	Term-Life Insurance	Expense	-	-	-	-	-	-	-	
600	7921	614120	Interdepartmental Labor Transf	Expense	140,450.00	140,450.00	147,490.00	-	7,040.00	162,600.00	15,110.00	
600	7921	621120	Office Supplies	Expense	-	-	-	-	-	-	-	
600	7921	621130	Supplies	Expense	81.25	-	-	81.25	-	-	-	
600	7921	621150	Small Tools & Minor Equipmen	Expense	-	-	-	-	-	-	-	
600	7921	631100	Expert & Professional Services	Expense	380.00	-	-	380.00	-	-	-	
600	7921	631115	Audit	Expense	16,324.86	17,390.00	16,510.00	(1,065.14)	(880.00)	16,510.00	-	
600	7921	631130	Data Processing Charges	Expense	13,170.00	13,170.00	14,900.00	-	1,730.00	14,900.00	-	
600	7921	631150	Legal	Expense	-	-	-	-	-	-	-	
600	7921	632100	Communications	Expense	10,206.54	-	-	10,206.54	-	-	-	
600	7921	632110	Mileage	Expense	675.70	-	-	675.70	-	-	-	
600	7921	632125	Training	Expense	-	-	-	-	-	-	-	
600	7921	632130	Continuing Education	Expense	280.00	-	-	280.00	-	-	-	
600	7921	632150	Memberships & Subscriptions	Expense	49,885.69	60,000.00	60,000.00	(10,114.31)	-	60,000.00	-	
600	7921	633130	Other Charges	Expense	-	-	-	-	-	-	-	
600	7921	633150	Advertising	Expense	-	-	-	-	-	-	-	
600	7921	634100	Insurance	Expense	73,620.00	73,620.00	73,620.00	-	-	80,990.00	7,370.00	
600	7921	635110	Electric	Expense	163,417.36	180,000.00	180,000.00	(16,582.64)	-	180,000.00	-	
600	7921	635180	Taxes & Licenses	Expense	545.16	2,000.00	2,000.00	(1,454.84)	-	2,000.00	-	
600	7921	641100	Maintenance & Repairs	Expense	-	-	-	-	-	-	-	
600	7921	641160	Accident Repairs	Expense	-	-	-	-	-	-	-	
600	7921	641200	Rents & Leases	Expense	-	10,800.00	-	(10,800.00)	(10,800.00)	-	-	
600	7921	641600	Franchise Fee	Expense	921,050.96	960,000.00	920,000.00	(38,949.04)	(40,000.00)	920,000.00	-	
600	7921	651100	Land	Expense	-	-	-	-	-	-	-	
600	7921	652200	Buildings & Structures	Expense	-	-	-	-	-	-	-	
600	7921	655500	Motor Vehicles	Expense	-	-	-	-	-	-	-	
600	7921	656700	Office Equipment	Expense	-	-	-	-	-	-	-	
600	7921	657800	Machinery & Equipment	Expense	-	-	-	-	-	-	-	
600	7921	658900	Energy Conservation Programs	Expense	-	-	-	-	-	-	-	
600	7921	659100	Depreciation Expense	Expense	1,570,163.29	1,600,000.00	1,600,000.00	(29,836.71)	-	1,600,000.00	-	
600	7921	659900	Fixed Asset Transfer (credit)	Expense	-	-	-	-	-	-	-	\$700k GF, \$75k Building capital
600	7921	699000	Transfer Out	Expense	635,000.00	1,125,000.00	775,000.00	(490,000.00)	(350,000.00)	775,000.00	-	

WATER

	2021 Budget	2022 Budget	Increase / Decrease	% Difference	2020 Actual
Revenues	1,939,000	2,125,390	186,390	9.61%	2,154,947
<u>Operational Costs:</u>					
Personal Services	520,780	548,860	28,080	5.39%	500,196
Professional Services	337,890	339,760	1,870	0.55%	300,795
Maintenance & Supplies	220,890	228,890	8,000	3.62%	202,022
Capital Equipment & Improvement	587,500	2,669,900	2,082,400	354.45%	1,101,236
NET PROFIT	271,940	(1,662,020)	(1,933,960)	711.17%	50,698
Depreciation & Asset Transfer	30,500	(2,139,900)	(2,170,400)	-7116.07%	(561,513)
Transer Out for Debt pmt	-	-	-		-
Transfers Out	40,000	1,540,000	1,500,000	3750.00%	380,180
Change in Working Capital Positive=Profit / Negative=Loss	201,440	(1,062,120)	(1,263,560)	-627.26%	232,030

Capital Equipment & Improvements

Capital Improvements	Street Renewal	431,900
Capital Improvements	Utility Relocation	1,000,000
Capital Improvements	HWY 47	<u>1,173,000</u>
	Total	2,604,900

Fund	Dept	Acct	Name	Type	2020 Actual	2020 Budget	2021 Budget	2020 Budget vs Actual	2020 vs 2021 Budget	2022 Budget	2020 vs 2021 Budget	Notes
Water												
601	7240	404140	Special Assessments	Revenue	-	-	-	-	-	-	-	
601	7240	404160	P & I on Special Assessments	Revenue	-	-	-	-	-	-	-	
601	7240	432220	State Aid - PERA	Revenue	(683.00)	-	-	683.00	-	-	-	
601	7240	432290	State Grant	Revenue	-	-	-	-	-	-	-	
601	7240	433180	Federal Grants - CARES	Revenue	(18,081.40)	-	-	18,081.40	-	-	-	
601	7240	461100	Interest Income	Revenue	(41,593.25)	(15,000.00)	(50,000.00)	26,593.25	35,000.00	(50,000.00)	-	
601	7240	461110	Gain or (loss) from investment	Revenue	(1,966.76)	-	-	1,966.76	-	-	-	
601	7240	461120	Interest Collected by City	Revenue	-	-	-	-	-	-	-	
601	7240	462100	Lease Income	Revenue	(112,941.08)	(125,000.00)	(115,000.00)	(12,058.92)	(10,000.00)	(115,000.00)	-	
601	7240	463400	Other Revenue	Revenue	7,199.54	(10,000.00)	-	(17,199.54)	(10,000.00)	-	-	
601	7240	463500	Miscellaneous Revenue	Revenue	(23,803.37)	(7,000.00)	(7,000.00)	16,803.37	-	(7,000.00)	-	Billed out assessed services
601	7240	464610	Other Municipal Tax	Revenue	-	-	-	-	-	-	-	
601	7240	465120	Sales Tax	Revenue	-	-	-	-	-	-	-	
601	7240	471100	Sales Residential	Revenue	(1,029,184.72)	(984,000.00)	(950,000.00)	45,184.72	(34,000.00)	(1,053,550.00)	(103,550.00)	
601	7240	471300	Sales Commercial	Revenue	(639,296.65)	(635,250.00)	(610,000.00)	4,046.65	(25,250.00)	(676,490.00)	(66,490.00)	
601	7240	471400	Sales Industrial	Revenue	(119,394.52)	(170,000.00)	(150,000.00)	(50,605.48)	(20,000.00)	(166,350.00)	(16,350.00)	
601	7240	471550	Sales Other	Revenue	-	(1,000.00)	(1,000.00)	(1,000.00)	-	(1,000.00)	-	
601	7240	471560	Late Charges	Revenue	(1,202.10)	(8,000.00)	(6,000.00)	(6,797.90)	(2,000.00)	(6,000.00)	-	
601	7240	479190	City SAC Charges	Revenue	(174,000.00)	(117,000.00)	(50,000.00)	57,000.00	(67,000.00)	(50,000.00)	-	
601	7240	481100	Sale of Fixed Asset	Revenue	-	-	-	-	-	-	-	
601	7240	489000	Bond Proceeds	Revenue	-	-	-	-	-	-	-	
601	7240	489100	Other Financing Sources	Revenue	-	-	-	-	-	-	-	
601	7240	499000	Transfer In	Revenue	-	-	-	-	-	-	-	
601	7240	611100	Full-Time Earnings	Expense	262,162.16	250,000.00	296,960.00	12,162.16	46,960.00	311,960.00	15,000.00	
601	7240	611105	Part-Time Earnings	Expense	-	-	-	-	-	-	-	
601	7240	611110	Temporary Labor	Expense	-	-	-	-	-	-	-	
601	7240	611200	Overtime-Regular Earnings	Expense	15,183.69	17,000.00	17,000.00	(1,816.31)	-	17,000.00	-	
601	7240	611205	Part-Time Overtime Earnings	Expense	-	-	-	-	-	-	-	
601	7240	611300	Call Hours	Expense	2,782.75	-	-	2,782.75	-	-	-	
601	7240	611310	Lead Pay	Expense	-	-	-	-	-	-	-	
601	7240	611400	Accrued Compensation	Expense	10,222.84	-	-	10,222.84	-	-	-	
601	7240	611410	Severance Pay	Expense	1,770.00	-	-	1,770.00	-	-	-	
601	7240	612110	PERA	Expense	20,981.02	20,000.00	22,200.00	981.02	2,200.00	24,000.00	1,800.00	
601	7240	612120	FICA	Expense	20,971.77	21,000.00	22,600.00	(28.23)	1,600.00	24,000.00	1,400.00	
601	7240	612140	Hospital Contribution	Expense	17,158.69	18,000.00	18,300.00	(841.31)	300.00	21,000.00	2,700.00	
601	7240	612150	HSA Contribution	Expense	2,779.45	3,000.00	2,500.00	(220.55)	(500.00)	3,000.00	500.00	
601	7240	612160	Term-Life Insurance	Expense	1,469.08	2,000.00	1,100.00	(530.92)	(900.00)	1,200.00	100.00	
601	7240	613130	MN Unemployment Fund	Expense	-	-	-	-	-	-	-	
601	7240	613160	Labor Services	Expense	-	-	-	-	-	-	-	
601	7240	614120	Interdepartmental Labor Transf	Expense	60,570.00	60,570.00	63,620.00	-	3,050.00	70,200.00	6,580.00	
601	7240	614130	Interdept. Labor Services Cred	Expense	76,500.00	76,500.00	76,500.00	-	-	76,500.00	-	

Fund	Dept	Acct	Name	Type	2020 Actual	2020 Budget
601	7240	653300	Other Improvements	Expense	83,412.00	14,000.00
601	7240	654400	Infrastructure	Expense	1,017,824.19	-
601	7240	655500	Motor Vehicles	Expense	-	-
601	7240	656700	Office Equipment	Expense	-	-
601	7240	657800	Machinery & Equipment	Expense	-	-
601	7240	658820	Meters	Expense	-	-
601	7240	659100	Depreciation Expense	Expense	539,723.69	500,000.00
601	7240	659900	Fixed Asset Transfer (credit)	Expense	(1,101,236.19)	(102,000.00)
601	7240	661100	Matured Bonds	Expense	-	-
601	7240	661120	Interest Expense	Expense	5,413.04	-
601	7240	661130	Fiscal Agent Charges	Expense	-	-
601	7240	661150	Interest Expense	Expense	8,480.60	-
601	7240	699000	Transfer Out	Expense	380,180.00	380,180.00

2021 Budget
36,000.00
456,500.00
40,000.00
-
55,000.00
-
530,000.00
(499,500.00)
-
-
-
-
40,000.00

2020 Budget vs Actual	2020 vs 2021 Budget
69,412.00	22,000.00
1,017,824.19	456,500.00
-	40,000.00
-	-
-	55,000.00
-	-
39,723.69	30,000.00
(999,236.19)	(397,500.00)
-	-
5,413.04	-
-	-
8,480.60	-
-	(340,180.00)

2022 Budget
65,000.00
2,604,900.00
-
-
-
-
530,000.00
(2,669,900.00)
-
-
-
-
1,540,000.00

2020 vs 2021 Budget
29,000.00
2,148,400.00
(40,000.00)
-
(55,000.00)
-
-
(2,170,400.00)
-
-
-
-
1,500,000.00

Notes

Well Inspection & Repair street renewal \$431,900, utility relocation \$1,000,000, trunk hwy 47 \$1,173,000

Transfer \$1.5 to state aid fund

SEWER

	2021 Budget	2022 Budget	Increase / Decrease	% Difference	2020 Actual
Revenues	2,936,000	3,195,560	259,560	8.84%	2,859,740
<u>Operational Costs:</u>					
Personal Services	410,520	435,260	24,740	6.03%	436,003
Professional Services	1,536,920	1,730,830	193,910	12.62%	1,619,884
Maintenance & Supplies	134,840	129,840	(5,000)	-3.71%	41,704
Capital Equipment & Improvement	307,900	1,448,750	1,140,850	370.53%	773,171
NET PROFIT	545,820	(549,120)	(1,094,940)	200.60%	(11,022)
Transer Out for Debt pmt	-	-	-		-
Transfers Out	30,000	1,000,000	970,000	3233.33%	183,290
Change in Working Capital					
Positive=Profit / Negative=Loss	515,820	(1,549,120)	(2,064,940)	-400.32%	(194,312)

Capital Equipment & Improvements

Capital Improvements	Street Renewal	417,050
Capital Improvements	Utility Relocation	640,000
Capital Improvements	HWY 47	391,700
	Total	1,448,750

Fund	Dept	Acct	Name	Type	2020 Actual	2020 Budget	2021 Budget	2020 Budget vs Actual	2020 vs 2021 Budget	2022 Budget	2020 vs 2021 Budget	Notes
Sewer												
602	5195	615100	GASB 68 Pension	Expense	-	-	-	-	-	-	-	
602	7245	404140	Special Assessments	Revenue	-	-	-	-	-	-	-	
602	7245	432220	State Aid - PERA	Revenue	(676.00)	-	-	676.00	-	-	-	
602	7245	433310	Misc Intergovernmental Revenue	Revenue	-	-	-	-	-	-	-	
602	7245	461100	Interest Income	Revenue	(17,643.95)	(5,000.00)	(11,000.00)	12,643.95	6,000.00	(20,000.00)	(9,000.00)	
602	7245	461110	Gain or (loss) from investment	Revenue	(1,953.78)	-	-	1,953.78	-	-	-	
602	7245	461120	Interest Collected by City	Revenue	-	-	-	-	-	-	-	
602	7245	463500	Miscellaneous Revenue	Revenue	-	(3,000.00)	(3,000.00)	(3,000.00)	-	(3,000.00)	-	
602	7245	465120	Sales Tax	Revenue	-	-	-	-	-	-	-	
602	7245	471100	Sales Residential	Revenue	(1,243,412.02)	(1,190,000.00)	(1,300,000.00)	53,412.02	110,000.00	(1,413,100.00)	(113,100.00)	
602	7245	471300	Sales Commercial	Revenue	(882,878.21)	(840,000.00)	(950,000.00)	42,878.21	110,000.00	(1,032,650.00)	(82,650.00)	
602	7245	471400	Sales Industrial	Revenue	(615,641.82)	(565,000.00)	(630,000.00)	50,641.82	65,000.00	(684,810.00)	(54,810.00)	
602	7245	471550	Sales Other	Revenue	-	-	-	-	-	-	-	
602	7245	471560	Late Charges	Revenue	(1,834.43)	(9,000.00)	(9,000.00)	(7,165.57)	-	(9,000.00)	-	
602	7245	479190	City SAC Charges	Revenue	(95,700.00)	(65,800.00)	(33,000.00)	29,900.00	(32,800.00)	(33,000.00)	-	
602	7245	481100	Sale of Fixed Asset	Revenue	-	-	-	-	-	-	-	
602	7245	489000	Bond Revenue	Revenue	-	-	-	-	-	-	-	
602	7245	489100	Other Financing Sources	Revenue	-	-	-	-	-	-	-	
602	7245	499000	Transfer In	Revenue	-	-	-	-	-	-	-	
602	7245	611100	Full-Time Earnings	Expense	271,628.82	250,000.00	219,000.00	21,628.82	(31,000.00)	234,460.00	15,460.00	
602	7245	611105	Part-Time Earnings	Expense	-	-	-	-	-	-	-	
602	7245	611110	Temporary Labor	Expense	-	-	-	-	-	-	-	
602	7245	611115	Seasonal Labor	Expense	-	-	-	-	-	-	-	
602	7245	611200	Overtime-Regular Earnings	Expense	7,216.41	12,000.00	12,000.00	(4,783.59)	-	12,000.00	-	
602	7245	611205	Part-Time Overtime Earnings	Expense	-	-	-	-	-	-	-	
602	7245	611300	Call Hours	Expense	-	-	-	-	-	-	-	
602	7245	611400	Accrued Compensation	Expense	530.47	-	-	530.47	-	-	-	
602	7245	611410	Severance Pay	Expense	1,330.00	-	-	1,330.00	-	-	-	
602	7245	612110	PERA	Expense	20,776.58	19,000.00	16,500.00	1,776.58	(2,500.00)	17,500.00	1,000.00	
602	7245	612120	FICA	Expense	20,912.51	20,000.00	17,000.00	912.51	(3,000.00)	17,800.00	800.00	
602	7245	612140	Hospital Contribution	Expense	15,841.99	14,000.00	18,500.00	1,841.99	4,500.00	20,500.00	2,000.00	
602	7245	612150	HSA Contribution	Expense	2,590.96	2,500.00	2,500.00	90.96	-	3,000.00	500.00	
602	7245	612160	Term-Life Insurance	Expense	335.57	1,200.00	1,000.00	(864.43)	(200.00)	900.00	(100.00)	
602	7245	613130	Unemployment Compensation	Expense	-	-	-	-	-	-	-	
602	7245	613160	Labor Services	Expense	-	-	-	-	-	-	-	
602	7245	614120	Interdepartmental Labor Transfer	Expense	45,230.00	45,230.00	47,520.00	-	2,290.00	52,600.00	5,080.00	
602	7245	614130	Interdept Labor Credit	Expense	76,500.00	76,500.00	76,500.00	-	-	76,500.00	-	
602	7245	614140	Interdept. Labor Credit	Expense	-	-	-	-	-	-	-	
602	7245	614160	Interdept. Labor Services	Expense	-	-	-	-	-	-	-	
602	7245	614180	Jury Duty	Expense	-	-	-	-	-	-	-	
602	7245	615100	GASB 68 Pension	Expense	(26,890.00)	-	-	(26,890.00)	-	-	-	

Fund	Dept	Acct	Name	Type	2020 Actual	2020 Budget	2021 Budget	2020 Budget vs Actual	2020 vs 2021 Budget	2022 Budget	2020 vs 2021 Budget	Notes
602	7245	661120	Interest Expense	Expense	9,371.58	-	-	9,371.58	-	-	-	
602	7245	661130	Fiscal Agent Charges	Expense	-	-	-	-	-	-	-	
602	7245	661150	Interest Expense	Expense	14,557.93	-	-	14,557.93	-	-	-	
602	7245	699000	Transfer Out	Expense	183,290.00	183,290.00	30,000.00	-	(153,290.00)	1,000,000.00	970,000.00	Transfer to State aid fund to assist with city share

STORM

	2021 Budget	2022 Budget	Increase / Decrease	% Difference	2020 Actual
Revenues	777,900	777,900	-	0.00%	768,359
<u>Operational Costs:</u>					
Personal Services	46,450	49,900	3,450	7.43%	44,890
Professional Services	56,830	56,850	20	0.04%	56,755
Maintenance & Supplies	86,700	86,700	-	0.00%	1,241
Capital Equipment & Improvement	809,700	624,100	(185,600)	-22.92%	877,094
NET PROFIT	(221,780)	(39,650)	182,130	82.12%	(211,621)
Transer Out for Debt pmt	-	-	-		-
Transfers Out	-	-	-		179,500
Change in Working Capital					
Positive=Profit / Negative=Loss	(221,780)	(39,650)	182,130	-82.12%	(391,121)
Capital Equipment & Improvements					
Capital Improvements	Street Renewal		624,100		
	Total		624,100		

Fund	Dept	Acct	Name	Type	2020 Actual	2020 Budget	2021 Budget	2020 Budget vs Actual	2020 vs 2021 Budget	2022 Budget	2020 vs 2021 Budget	Notes
603	7250	641300	Bad Debt Expense	Expense	306.90	200.00	200.00	106.90	-	200.00	-	
603	7250	642700	Transfers	Expense	-	-	-	-	-	-	-	
603	7250	653300	Infrastructure Program	Expense	877,093.96	250,000.00	651,700.00	627,093.96	401,700.00	624,100.00	(27,600.00)	
603	7250	656700	Computer Equipment	Expense	-	-	-	-	-	-	-	
603	7250	657800	Machinery & Equipment	Expense	-	-	158,000.00	-	158,000.00	-	(158,000.00)	
603	7250	659100	Depreciation Expense	Expense	180,828.17	150,000.00	155,000.00	30,828.17	5,000.00	155,000.00	-	
603	7250	659900	Fixed Asset Transfer (credit)	Expense	(877,093.96)	(250,000.00)	(809,700.00)	(627,093.96)	(559,700.00)	-	809,700.00	
603	7250	661120	Interest Expense	Expense	11,682.71	-	-	11,682.71	-	-	-	
603	7250	661150	Interest Expense	Expense	61,151.08	42,400.00	83,140.00	18,751.08	40,740.00	80,140.00	(3,000.00)	
603	7250	699000	Transfer Out	Expense	179,500.00	359,000.00	-	(179,500.00)	(359,000.00)	-	-	

LIQUOR

	2021 Budget	2022 Budget	Increase / Decrease	% Difference	2020 Actual
Revenues	4,484,200	4,634,200	150,000	3.35%	4,904,551
Cost of Sales	3,430,000	3,490,000	60,000	1.75%	3,728,641
GROSS PROFIT	1,054,200	1,144,200	90,000	8.54%	1,175,910
<u>Operational Costs:</u>					
Personal Services	618,570	673,650	55,080	8.90%	592,082
Professional Services	246,710	249,690	2,980	1.21%	229,269
Maintenance	39,100	39,100	-	0.00%	45,927
Capital Equipment & Improvement	-	37,000	37,000		20,500.00
NET PROFIT	149,820	144,760	(5,060)	3.38%	288,131
Transfers Out	440,000	40,000	(400,000)	-90.91%	260,500
Change in Working Capital Positive=Profit / Negative=Loss	(290,180)	104,760	394,940	-136.10%	27,631
Transfers out	To Park Capital		40,000		

Fund	Dept	Acct	Name	Type	2020 Actual	2020 Budget	2021 Budget	2020 Budget vs Actual	2020 vs 2021 Budget	2022 Budget	2020 vs 2021 Budget	% Effect
Liquor East												
609	7370	432220	State Aid - PERA	Revenue	(574.00)	-	-	574.00	-	-	-	-
609	7370	433180	Federal Grants - CARES	Revenue	(13,830.66)	-	-	13,830.66	-	-	-	-
609	7370	461100	Interest Income	Revenue	(5,464.39)	(8,000.00)	(10,000.00)	(2,535.61)	2,000.00	(10,000.00)	-	-
609	7370	461110	Gain or (loss) from investment	Revenue	(78.74)	(2,000.00)	(2,000.00)	(1,921.26)	-	(2,000.00)	-	-
609	7370	463400	Other Revenue	Revenue	-	(500.00)	(500.00)	(500.00)	-	(500.00)	-	-
609	7370	463500	Miscellaneous Revenue	Revenue	(556.25)	-	-	556.25	-	-	-	-
609	7370	463510	Miscellaneous Income	Revenue	(63.75)	-	-	63.75	-	-	-	-
609	7370	464610	Other Municipal Tax	Revenue	-	-	-	-	-	-	-	-
609	7370	465120	Sales Tax	Revenue	-	-	-	-	-	-	-	-
609	7370	470190	Over/Shortage	Revenue	(170.55)	-	-	170.55	-	-	-	-
609	7370	471550	Sales Other	Revenue	(4,821.27)	(8,500.00)	(8,500.00)	(3,678.73)	-	(8,500.00)	-	-
609	7370	472205	Sales Liquor	Revenue	(945,074.47)	(840,000.00)	(840,000.00)	105,074.47	-	(990,000.00)	(150,000.00)	-
609	7370	472210	Sales Beer	Revenue	(1,227,069.92)	(1,100,000.00)	(1,100,000.00)	127,069.92	-	(1,100,000.00)	-	-
609	7370	472230	Sales Wine	Revenue	(402,523.51)	(410,000.00)	(400,000.00)	(7,476.49)	(10,000.00)	(400,000.00)	-	-
609	7370	472240	Discounts	Revenue	-	-	-	-	-	-	-	-
609	7370	472245	Sales Mix	Revenue	(65,844.17)	(49,000.00)	(49,000.00)	16,844.17	-	(49,000.00)	-	-
609	7370	472250	Sales Cigarettes	Revenue	(126,264.97)	(85,000.00)	(100,000.00)	41,264.97	15,000.00	(100,000.00)	-	-
609	7370	472255	Ice Sales	Revenue	(13,991.83)	(12,000.00)	(12,000.00)	1,991.83	-	(12,000.00)	-	-
609	7370	472260	Paid Outs	Revenue	-	-	-	-	-	-	-	-
609	7370	473120	Gift Certificates	Revenue	41.31	-	-	(41.31)	-	-	-	-
609	7370	481100	Sale of Fixed Asset	Revenue	-	-	-	-	-	-	-	-
609	7370	499000	Transfer In	Revenue	-	-	-	-	-	-	-	-
609	7370	611100	Full-Time Earnings	Expense	(574.00)	-	-	574.00	-	-	-	-
609	7370	611105	Part-Time Earnings	Expense	(12,553.03)	-	-	12,553.03	-	-	-	-
609	7370	611110	Temporary Labor	Expense	(5,464.39)	(6,200.00)	(10,000.00)	(735.61)	3,800.00	(10,000.00)	-	-
609	7370	611200	Overtime-Regular Earnings	Expense	(78.74)	(2,500.00)	(2,500.00)	(2,421.26)	-	(2,500.00)	-	-
609	7370	611205	Part-Time Overtime Earnings	Expense	-	-	-	-	-	-	-	-
609	7370	611400	Accrued Compensation	Expense	-	(200.00)	(200.00)	(200.00)	-	(200.00)	-	-
609	7370	611410	Severance Pay	Expense	-	-	-	-	-	-	-	-
609	7370	612110	PERA	Expense	-	-	-	-	-	-	-	-
609	7370	612120	FICA	Expense	(3,530.00)	(500.00)	(500.00)	3,030.00	-	(500.00)	-	-
609	7370	612140	Hospital Contribution	Expense	-	-	-	-	-	-	-	-
609	7370	612150	HSA Contribution	Expense	69.05	500.00	-	430.95	500.00	-	-	-
609	7370	612160	Term-Life Insurance	Expense	(3,774.81)	(7,000.00)	(7,000.00)	(3,225.19)	-	(7,000.00)	-	-
609	7370	613130	MN Unemployment Fund	Expense	(750,715.36)	(710,000.00)	(710,000.00)	40,715.36	-	(710,000.00)	-	-

Fund	Dept	Acct	Name	Type	2020 Actual	2020 Budget	2021 Budget	2020 Budget vs Actual	2020 vs 2021 Budget	2022 Budget	2020 vs 2021 Budget	% Effect
609	7370	641200	Rents & Leases	Expense	-	-	-	-	-	-	-	-
609	7370	641270	Clothing, Uniforms	Expense	-	-	-	-	-	-	-	-
609	7370	641300	Bad Debt Service	Expense	16,050.00	16,050.00	16,860.00	-	810.00	18,700.00	1,840.00	
609	7370	649295	CARES exp for Ent Funds	Expense	15,880.00	15,880.00	16,690.00	-	810.00	18,500.00	1,810.00	
609	7370	652200	Structures & Other Improveme	Expense	-	-	-	-	-	-	-	-
609	7370	653300	Improvements	Expense	-	-	-	-	-	-	-	-
609	7370	655500	Motor Vehicles	Expense	-	-	-	-	-	-	-	-
609	7370	657800	Machinery & Equipment	Expense	-	-	-	-	-	-	-	-
609	7370	659100	Depreciation Expense	Expense	-	-	-	-	-	-	-	-
609	7370	659900	Fixed Asset Transfer (credit)	Expense	-	-	-	-	-	-	-	-
609	7370	661150	Interest Expense	Expense	(13,562.50)	-	-	(13,562.50)	-	-	-	-
609	7370	699000	Transfer Out	Expense	(13,562.50)	-	-	(13,562.50)	-	-	-	-
Liquor West												
609	7375	432220	State Aid - PERA	Revenue	-	750.00	750.00	(750.00)	-	750.00	-	-
609	7375	433180	Federal Grants - CARES	Revenue	219.65	500.00	500.00	(280.35)	-	500.00	-	-
609	7375	461100	Interest Income	Revenue	-	300.00	300.00	(300.00)	-	300.00	-	-
609	7375	461110	Gain or (loss) from investment	Revenue	-	1,500.00	1,500.00	(1,500.00)	-	1,500.00	-	-
609	7375	462100	Lease Income	Revenue	1,501.19	1,200.00	1,200.00	301.19	-	1,200.00	-	-
609	7375	462110	Rents & Leases	Revenue	413.07	1,000.00	1,000.00	(586.93)	-	1,000.00	-	-
609	7375	462115	Misc Leases	Revenue	4,360.33	5,000.00	5,000.00	(639.67)	-	5,000.00	-	-
609	7375	463400	Other Revenue	Revenue	5,164.58	7,000.00	7,000.00	(1,835.42)	-	7,000.00	-	-
609	7375	463500	Miscellaneous Revenue	Revenue	617.74	-	-	617.74	-	-	-	-
609	7375	465120	Sales Tax	Revenue	1,508.00	2,000.00	2,000.00	(492.00)	-	2,000.00	-	-
609	7375	470190	Over/Shortage	Revenue	-	-	-	-	-	-	-	-
609	7375	471550	Sales Other	Revenue	611,488.02	580,000.00	580,000.00	31,488.02	-	640,000.00	60,000.00	
609	7375	472205	Sales Liquor	Revenue	619,276.69	590,000.00	590,000.00	29,276.69	-	590,000.00	-	-
609	7375	472210	Sales Beer	Revenue	101,994.32	98,000.00	100,000.00	3,994.32	2,000.00	100,000.00	-	-
609	7375	472230	Sales Wine	Revenue	(98,114.51)	100,000.00	(100,000.00)	(198,114.51)	(200,000.00)	(100,000.00)	-	-
609	7375	472240	Discounts	Revenue	982,159.73	890,000.00	890,000.00	92,159.73	-	890,000.00	-	-
609	7375	472245	Sales Mix	Revenue	778,825.24	690,000.00	690,000.00	88,825.24	-	690,000.00	-	-
609	7375	472250	Sales Cigarettes	Revenue	275,013.08	295,000.00	250,000.00	(19,986.92)	(45,000.00)	250,000.00	-	-
609	7375	472255	Ice Sales	Revenue	184,435.31	220,000.00	200,000.00	(35,564.69)	(20,000.00)	200,000.00	-	-
609	7375	472260	Paid Outs	Revenue	34,507.06	25,000.00	25,000.00	9,507.06	-	25,000.00	-	-
609	7375	473120	Gift Certificates	Revenue	21,992.11	32,000.00	32,000.00	(10,007.89)	-	32,000.00	-	-
609	7375	481100	Sale of Fixed Asset	Revenue	110,486.99	75,000.00	75,000.00	35,486.99	-	75,000.00	-	-
609	7375	499000	Transfer In	Revenue	65,919.99	55,000.00	55,000.00	10,919.99	-	55,000.00	-	-

Fund	Dept	Acct	Name	Type	2020 Actual	2020 Budget	2021 Budget	2020 Budget vs Actual	2020 vs 2021 Budget	2022 Budget	2020 vs 2021 Budget	% Effect
609	7375	611100	Full-Time Earnings	Expense	7,954.46	6,500.00	6,500.00	1,454.46	-	6,500.00	-	
609	7375	611105	Part-Time Earnings	Expense	3,763.78	4,000.00	4,000.00	(236.22)	-	4,000.00	-	
609	7375	611110	Temporary Labor	Expense	6,453.73	4,500.00	4,500.00	1,953.73	-	4,500.00	-	
609	7375	611200	Overtime-Regular Earnings	Expense	1,376.96	2,500.00	2,500.00	(1,123.04)	-	2,500.00	-	
609	7375	611205	Part-Time Overtime Earnings	Expense	11,200.20	13,000.00	13,000.00	(1,799.80)	-	13,000.00	-	
609	7375	611400	Accrued Compensation	Expense	9,907.65	12,500.00	12,500.00	(2,592.35)	-	12,500.00	-	
609	7375	611410	Severence Pay	Expense	1,954.50	2,000.00	2,000.00	(45.50)	-	2,000.00	-	
609	7375	612110	PERA	Expense	15.74	2,000.00	2,000.00	(1,984.26)	-	2,000.00	-	
609	7375	612120	FICA	Expense	1,332.90	1,420.00	1,350.00	(87.10)	(70.00)	1,350.00	-	
609	7375	612140	Hospital Contribution	Expense	1,163.89	1,240.00	1,170.00	(76.11)	(70.00)	1,170.00	-	
609	7375	612150	HSA Contribution	Expense	26,080.00	26,080.00	29,600.00	-	3,520.00	29,600.00	-	
609	7375	612160	Term-Life Insurance	Expense	26,080.00	26,080.00	29,600.00	-	3,520.00	29,600.00	-	
609	7375	613130	MN UC Fund	Expense	3,259.77	5,000.00	5,000.00	(1,740.23)	-	5,000.00	-	
609	7375	613160	Labor Services	Expense	4,111.41	5,500.00	5,500.00	(1,388.59)	-	5,500.00	-	
609	7375	614120	Interdepartmental Labor Transf	Expense	-	500.00	500.00	(500.00)	-	500.00	-	
609	7375	614130	Interdept. Labor Credit	Expense	-	-	-	-	-	-	-	
609	7375	614140	Interdept. Labor Transfer Out	Expense	3,503.78	3,500.00	3,500.00	3.78	-	3,500.00	-	
609	7375	614160	Interdept Labor Transfer	Expense	3,019.00	3,500.00	3,500.00	(481.00)	-	3,500.00	-	
609	7375	615100	GASB 68 Pension	Expense	114.74	300.00	300.00	(185.26)	-	300.00	-	
609	7375	620100	Fuel	Expense	114.68	100.00	100.00	14.68	-	100.00	-	
609	7375	620110	Auto Operating Supplies	Expense	-	200.00	200.00	(200.00)	-	200.00	-	
609	7375	621120	Office Supplies	Expense	-	200.00	200.00	(200.00)	-	200.00	-	
609	7375	621130	General Supplies	Expense	1,845.00	1,500.00	1,500.00	345.00	-	1,500.00	-	
609	7375	621150	Small Tools & Minor Equipmen	Expense	1,485.00	1,500.00	1,500.00	(15.00)	-	1,500.00	-	
609	7375	621310	Equipment Transfer	Expense	40,808.19	34,000.00	34,000.00	6,808.19	-	34,000.00	-	
609	7375	622100	Liquor Purchases	Expense	26,011.51	25,000.00	25,000.00	1,011.51	-	25,000.00	-	
609	7375	622110	Liquor Transfers	Expense	5,946.16	9,000.00	9,000.00	(3,053.84)	-	9,000.00	-	
609	7375	622120	Beer Purchases	Expense	5,774.13	9,000.00	9,000.00	(3,225.87)	-	9,000.00	-	
609	7375	622130	Wine Purchase	Expense	13,670.00	13,670.00	13,670.00	-	-	15,040.00	1,370.00	
609	7375	622140	Mix Purchases	Expense	16,020.00	16,020.00	16,020.00	-	-	17,630.00	1,610.00	
609	7375	622150	Cigarette Purchases	Expense	21,073.94	15,500.00	15,500.00	5,573.94	-	15,500.00	-	
609	7375	622160	Ice Purchase	Expense	15,222.53	23,500.00	20,000.00	(8,277.47)	(3,500.00)	20,000.00	-	
609	7375	622180	Commodities Purchases For R	Expense	-	3,000.00	3,000.00	(3,000.00)	-	3,000.00	-	
609	7375	622190	Freight	Expense	9,878.02	8,500.00	8,500.00	1,378.02	-	8,500.00	-	
609	7375	631100	Expert & Professional Services	Expense	339.14	10,000.00	5,000.00	(9,660.86)	(5,000.00)	5,000.00	-	
609	7375	631115	Audit	Expense	444.79	500.00	500.00	(55.21)	-	500.00	-	
609	7375	631130	Data Processing Charges	Expense	2,677.11	6,000.00	6,000.00	(3,322.89)	-	6,000.00	-	

Fund	Dept	Acct	Name	Type	2020 Actual	2020 Budget	2021 Budget	2020 Budget vs Actual	2020 vs 2021 Budget	2022 Budget	2020 vs 2021 Budget	% Effect
609	7375	631140	Other Contractual Services	Expense	1,883.76	7,500.00	7,500.00	(5,616.24)	-	7,500.00	-	
609	7375	631150	Legal	Expense	-	-	-	-	-	-	-	
609	7375	632100	Communications	Expense	-	-	-	-	-	-	-	
609	7375	632110	Mileage	Expense	-	-	-	-	-	-	-	
609	7375	632130	Continuing Education	Expense	-	-	-	-	-	-	-	
609	7375	632150	Memberships & Subscriptions	Expense	-	-	5,000.00	-	5,000.00	5,000.00	-	
609	7375	633130	Other Charges	Expense	599.13	650.00	650.00	(50.87)	-	650.00	-	
609	7375	633150	Advertising, Publications	Expense	599.13	700.00	700.00	(100.87)	-	700.00	-	
609	7375	634100	Insurance	Expense	-	-	-	-	-	-	-	
609	7375	635100	Utility Service	Expense	-	-	-	-	-	-	-	
609	7375	635140	Rubbish Hauling	Expense	13,830.66	-	-	13,830.66	-	-	-	
609	7375	635180	Taxes & Licenses	Expense	12,553.03	-	-	12,553.03	-	-	-	
609	7375	641100	Maintenance & Repairs	Expense	20,500.00	-	-	20,500.00	-	-	-	
609	7375	641160	Accident Repairs	Expense	-	-	-	-	-	-	-	
609	7375	641190	Public Tree Removal	Expense	-	-	-	-	-	-	-	
609	7375	641200	Rents & Leases	Expense	-	-	-	-	-	-	-	
609	7375	641250	Vehicle Rental	Expense	-	-	-	-	-	18,500.00	18,500.00	
609	7375	641270	Clothing, Uniforms	Expense	-	-	-	-	-	18,500.00	18,500.00	
609	7375	641300	Bad Debt Expense	Expense	-	-	-	-	-	-	-	
609	7375	649295	CARES exp for Ent Funds	Expense	-	-	-	-	-	-	-	
609	7375	652200	Capital Outlay - Remodeling	Expense	13,257.17	18,000.00	18,000.00	(4,742.83)	-	18,000.00	-	
609	7375	653300	Other Improvements	Expense	5,109.70	-	-	5,109.70	-	-	-	
609	7375	655500	Motor Vehicles	Expense	(20,500.00)	-	-	(20,500.00)	-	(18,500.00)	(18,500.00)	
609	7375	657800	Machinery & Equipment	Expense	-	-	-	-	-	(18,500.00)	(18,500.00)	
609	7375	659100	Depreciation Expense	Expense	-	-	-	-	-	-	-	
609	7375	659900	Fixed Asset Transfer (credit)	Expense	130,250.00	130,250.00	220,000.00	-	89,750.00	20,000.00	(200,000.00)	
609	7375	699000	Transfer Out	Expense	130,250.00	130,250.00	220,000.00	-	89,750.00	20,000.00	(200,000.00)	

RECYCLING

	2021 Budget	2022 Budget	Increase / Decrease	% Difference	2020 Actual
Revenues	379,300	379,300	-	0.00%	390,995
<u>Operational Costs:</u>					
Personal Services	58,013	61,650	3,637	6.27%	50,612
Professional Services	304,970	325,020	20,050	6.57%	332,352
Maintenance & Supplies	34,120	34,120	-	0.00%	33,472
Capital Equipment & Improvement	-	-	-		-
NET PROFIT	<u>(17,803)</u>	<u>(41,490)</u>	<u>(23,687)</u>	<u>-133.05%</u>	<u>(25,441)</u>
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
Change in Working Capital Positive=Profit / Negative=Loss	<u><u>(17,803)</u></u>	<u><u>(41,490)</u></u>	<u><u>(23,687)</u></u>	<u><u>133.05%</u></u>	<u><u>(25,441)</u></u>

Fund	Dept	Acct	Name	Type	2020 Actual	2020 Budget	2021 Budget	2020 Budget vs Actual	2020 vs 2021 Budget	2022 Budget	2020 vs 2021 Budget	Notes
Recycling												
617	7260	404140	Special Assessments	Revenue	-	-	-	-	-	-	-	
617	7260	432220	State Aid - PERA	Revenue	(69.00)	-	-	69.00	-	-	-	
617	7260	432290	State Grant	Revenue	(57,113.60)	(71,125.00)	(55,000.00)	(14,011.40)	(16,125.00)	(55,000.00)	-	
617	7260	461100	Interest Income	Revenue	(2,385.59)	(2,150.00)	(2,500.00)	235.59	350.00	(2,500.00)	-	
617	7260	461110	Gain or (loss) from investment	Revenue	(30.96)	-	-	30.96	-	-	-	
617	7260	463400	Other Revenue	Revenue	-	-	-	-	-	-	-	
617	7260	463405	Other Revenue	Revenue	-	-	-	-	-	-	-	
617	7260	463500	Miscellaneous Revenue	Revenue	(1,350.00)	-	-	1,350.00	-	-	-	
617	7260	463550	Misc Refund & Reimbursement	Revenue	-	-	-	-	-	-	-	
617	7260	465120	Sales Tax	Revenue	-	-	-	-	-	-	-	
617	7260	471560	Late Fees	Revenue	(464.94)	(1,800.00)	(1,800.00)	(1,335.06)	-	(1,800.00)	-	
617	7260	477210	Charges for Current Services	Revenue	(329,580.52)	(297,720.00)	(320,000.00)	31,860.52	22,280.00	(320,000.00)	-	
617	7260	477220	Recycled Oil	Revenue	-	-	-	-	-	-	-	
617	7260	499000	Transfer In	Revenue	(118,120.83)	-	-	118,120.83	-	-	-	
617	7260	611100	Full-Time Earnings	Expense	27,956.19	23,500.00	30,200.00	4,456.19	6,700.00	32,200.00	2,000.00	
617	7260	611105	Part-Time Earnings	Expense	-	-	-	-	-	-	-	
617	7260	611200	Overtime-Regular Earnings	Expense	-	3,000.00	1,000.00	(3,000.00)	(2,000.00)	1,000.00	-	
617	7260	611400	Accrued Compensation	Expense	(4,112.31)	-	-	(4,112.31)	-	-	-	
617	7260	611410	Severence Pay	Expense	170.00	-	-	170.00	-	-	-	
617	7260	612110	PERA	Expense	2,107.26	1,800.00	2,200.00	307.26	400.00	2,400.00	200.00	
617	7260	612120	FICA	Expense	1,958.71	2,000.00	2,300.00	(41.29)	300.00	2,500.00	200.00	
617	7260	612140	Hospital Contribution	Expense	3,301.26	3,300.00	3,700.00	1.26	400.00	4,200.00	500.00	
617	7260	612150	HSA Contribution	Expense	440.10	150.00	420.00	290.10	270.00	500.00	80.00	
617	7260	612160	Term-Life Insurance	Expense	7.90	50.00	113.00	(42.10)	63.00	150.00	37.00	
617	7260	613140	Labor Transferred Out - Regula	Expense	-	-	-	-	-	-	-	
617	7260	613160	Labor Transfers	Expense	-	-	-	-	-	-	-	
617	7260	614120	Interdepartmental Labor Transf	Expense	2,250.00	3,870.00	4,080.00	(1,620.00)	210.00	4,700.00	620.00	
617	7260	614130	Interdepartment transfer	Expense	16,532.49	14,000.00	14,000.00	2,532.49	-	14,000.00	-	
617	7260	615100	GASB 68 Pension	Expense	(46.00)	-	-	(46.00)	-	-	-	
617	7260	621120	Office Supplies	Expense	16.35	100.00	100.00	(83.65)	-	100.00	-	
617	7260	621130	General Supplies	Expense	1,658.03	3,500.00	3,500.00	(1,841.97)	-	3,500.00	-	
617	7260	621420	Recycling Multi-Unit Program	Expense	-	3,000.00	3,000.00	(3,000.00)	-	3,000.00	-	
617	7260	622300	Sales Tax	Expense	-	-	-	-	-	-	-	
617	7260	631100	Expert & Professional Services	Expense	630.00	2,000.00	2,000.00	(1,370.00)	-	2,000.00	-	
617	7260	631110	Contractual Services	Expense	288,200.60	260,000.00	260,000.00	28,200.60	-	280,000.00	20,000.00	
617	7260	631115	Audit	Expense	187.50	200.00	190.00	(12.50)	(10.00)	190.00	-	
617	7260	631130	Data Processing Charges	Expense	2,200.00	2,200.00	2,500.00	-	300.00	2,500.00	-	
617	7260	631140	Other Contractual Services	Expense	-	-	-	-	-	-	-	
617	7260	631150	Legal	Expense	48.28	600.00	600.00	(551.72)	-	600.00	-	
617	7260	632100	Communications	Expense	497.75	900.00	900.00	(402.25)	-	900.00	-	

