

**Finance and Labor Relations Committee**  
Regular Meeting  
Thursday, November 5, 2020 at 6:00 p.m.

Due to the COVID 19 orders of social distancing this meeting will be held virtually at:  
<https://meet.google.com/ctf-zfdm-ojz> or call 478-352-1618 and enter pin 504 283 662#

Agenda and materials can be found at:  
[https://www.ci.evansville.wi.gov/city\\_government/public\\_agendas\\_minutes/finance\\_and\\_labor.php](https://www.ci.evansville.wi.gov/city_government/public_agendas_minutes/finance_and_labor.php)

**AGENDA**

1. Call to order.
2. Roll call.
3. Approval of Agenda.
4. Motion to waive the reading of the minutes of the October 8, 2020 regular meeting and to approve them as printed.
5. Citizen appearances other than agenda items listed.
6. New Business:
  - A. Motion to approve the temporary pay increase for Leah Hurtley as acting Deputy Clerk.
  - B. Executive Search Proposals
  - C. Wage Study proposals
7. City Administrator/Finance Director Report.
  - A. Discussion and motion to recommend Resolution 2020-22, Adopting 2021 Operating and Capital Budget and Setting Tax levies.
8. Unfinished Business:
9. Meeting Discussion:
  - A. Next regular meeting December 3, 2020 at 6:00 p.m.
10. Adjourn
11. **Rick Cole, Chair**

Requests for persons with disabilities who need assistance to participate in this meeting should be made to the City Clerk's office by calling 882-2266 with as much advance notice as possible.

*Please turn off all cell phones while the meeting is in session. Thank you.*



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**MINUTES**

- 1) **Call to order.** Cole called the meeting to order at 6:00 pm.
- 2) **Roll Call:** Members present: Alderpersons Rick Cole, Joy Morrison and Dianne Duggan. Others present: Mayor William Hurtley, City Administrator/Finance Director Ian Rigg, City Clerk Judy Walton and Treasurer/Utility Accountant Julie Roberts.
- 3) **Approval of Agenda.** \*\*\* made a motion, \*\*\* by Morrison to approve the agenda as presented. Motion approved 3-0.
- 4) **Minutes.** \*\*\* made a motion, seconded by \*\*\* to waive the reading of the minutes of the October 8, 2020 meeting and to approve them as presented. Motion approved 3-0.
- 5) **Citizen appearances.** None.
- 6) **New Business:**
  - a) **Motion to approve the temporary pay increase for Leah Hurtley as acting Deputy Clerk.** Motion approved 3-0 on roll call.
  - b) **Executive Search Proposals**
  - c) **Wage Study proposals**
- 7) **City Administrator/Finance Director Report.**
  - a) **Discussion and motion to recommend Resolution 2020-22, Adopting 2021 Operating and Capital Budget and Setting Tax levies.**
- 8) **Unfinished business:** None.
- 9) **Meeting Discussion:** The next regular meeting will be held December 3, 2020 at 6:00 p.m.
- 10) **Adjourn:** Moved by \*\*\* seconded by \*\*\* to adjourn. Motion passed 3-0 at pm.

Respectfully Submitted  
Julie Roberts – Treasurer/Utility Accountant



## Item 6A

The Personnel Policy (Section 5-12) states that the Finance and Labor Relations Committee may approve pay increases for temporary assignment of staff in the amount of 5% above current pay level or 90% of the pay of the position they are temporarily assigned.

Leah Hurtley was assigned Deputy Clerk Duties starting June 8<sup>th</sup>. Typically the City does not count the first two weeks of this period as there is a general expectation that staff substitute for other staff for vacations, short term medical leave and other situations.

Motion to approve Leah Hurtley's pay increase to \$19.60 an hour (5% increase) for the duration of the temporary assignment and make it retroactive from August 27<sup>th</sup> to October 11<sup>th</sup>, 2020.



Company	City Admin		Wage Study		Discount for		Ian Rating on Responsiveness
	Low \$	High \$	Low \$	High \$	Both		
David Drown Associate	\$ 22,000.00	\$ 22,000.00	\$ 17,000.00	\$ 17,000.00	\$ (2,000.00)	\$ 37,000.00	Very Responsive
Evergreen Solutons LLC						\$ -	Not responsive to our request
Public Administration Associates	\$ 10,900.00	\$ 11,900.00	\$ 12,500.00	\$ 12,500.00	\$ -	\$ 24,400.00	Seems Standard - WS: less meeting upfront at beginning to understand philosophy CA: More responsvie
Gov HR	\$ 20,000.00	\$ 20,000.00	\$ 14,250.00	\$ 14,250.00	\$ (500.00)	\$ 33,750.00	Very Responsive - standard process that has been historically successful
Baker Tilly	\$ 24,500.00	\$ 24,500.00	\$ 11,475.00	\$ 11,475.00	\$ (3,597.50)	\$ 32,377.50	Very Responsive - they have produced great temporary help and proposals look good
Paypoint HR				\$ 17,375.00		\$ 17,375.00	Skilled and semi responsive
SGR	\$ 24,900.00	\$ 24,900.00	\$ 12,000.00	\$ 12,000.00	\$ (6,100.00)	\$ 30,800.00	Very Responsive (limited to 10 comps?)
River City Professional Services	\$ 18,000.00	\$ 18,000.00	\$ 22,220.00	\$ 22,220.00	\$ (1,000.00)	\$ 39,220.00	Very Responsive - Fluid
Slavin Management	\$ 15,480.00	\$ 23,994.00				\$ 23,994.00	Well Known company. Seemed a little more ridgid or blanket proposal. No wage study
Executive Search Services	\$ 10,900.00	\$ 10,900.00				\$ 10,900.00	Less known to me - lots of "we will work with you to develop the details"
CPS HR Consulting	\$ 25,000.00	\$ 25,000.00				\$ 25,000.00	they kept refering it to the Finance Director not City Administrator
Vtech Solutions	84.34 hr						With no idea or propsoal of hours expected it is lacking

## Budget Update

**11-05-20**

This is an overview of changes from the Budget Presentation to Common Council on October 13 2020. We started with approximately \$35,000 in spending from the General Fund Unrestricted Cash Reserve. This is typically not ideal expect for emergencies or capital planning. The high request amount in Capital made the use of the funds justifiable because the amount was too steep to cut without more deferments in Capital or other significant changes in operations.

State Aid for transportation came in \$22,000 greater than expected leaving about \$13,000 remaining in reserve spending. At this point the ability to make up the difference in the budget became easier. I started with conservative estimates on revenues and expenses. The previously planned reserve spend down is now gone leaving reserves available for unforeseen problems in 2021 and beyond. There will always be some fund lines going over budget and others staying under budget. The key is to have some reserve money untouched if throughout the year these changes cannot come into balance at the end of the year.

### **Revenues**

- “General Aid for Transportation” from the State is \$22,000 more.
- “Building Permit Revenue” increased another \$5,000 assuming a price change on certain permits that are time consuming and matching other nearby municipal rates.
- Increased street opening permit revenue by \$500 to match last few years.
- Increased zoning review revenue by \$1000 to match last year’s amount assuming also a small increase in the rates.
- Increase of \$1,550 in internment revenue for the Cemetery (well under 2020 projection, at 2017 actuals, and slightly above 2019 numbers).
- Increase of \$1,800 in property sales knowing some of the DPW and Police equipment purchases some old inventory will be auctioned off.
- No increase was added for field rentals, however Park Board and Council should consider readjusting field rentals for seasons and events, especially the use of the lights.

### **\$100 Cuts to Expenses**

I made over a dozen \$100 cuts to various fund lines across all general fund impacted departments.

### **Larger Cuts**

- In General Government I cut \$500 in expenses for Building Maintenance looking at the current spending in 2020 and the reduction of contracted services performing the cleaning/maintenance in 2021.



- In Municipal Court I cut \$500 in expenses related to court fine transactions. With less in revenue in fines there is also less in expense in these transactions.
- In Police I cut \$1,000 in professional services due to trends in use of City Attorney on various matters.

### **Current Balance**

We are at our target of staying at \$8.000 per \$1,000 of assessed value. Our General Fund Unrestricted Cash Reserve balance is untouched but still available if there are any last minute cuts in aid from the State and any other unforeseen issues.

### **Referendum Outcomes**

The Budget is balanced with the intent of operating the Pool and Park Store in 2021. If Option #3 is the majority opinion of the public, the Capital Fund will be greatly reduced in the final budget presentation. Additionally the Council (with advice from Park Board and Finance) will have to determine if there are continued pool operations in 2021. Does the Council want to continue operations with minor patches and repairs for the next few seasons until it can no longer function; or make \$52,000 available to the general fund and capital levy in 2021 and future years?

## Levy Balance and Totals

	2021	2020
Government	\$ 284,031.53	\$ 305,989.07
Municipal Court	\$ 83,186.75	\$ 83,323.19
Police	\$ 1,329,721.82	\$ 1,287,306.93
Fire District / Building Inspection	\$ 542,497.48	\$ 520,069.52
Public Works	\$ 948,859.43	\$ 977,225.16
Health & Human Services	\$ 79,917.67	\$ 80,527.56
Parks and Recreation	\$ 264,341.05	\$ 266,159.77
Economic Development	\$ 139,170.85	\$ 110,509.06
EMS Levy	\$ 102,862.50	\$ 102,862.50
Library Levy	\$ 292,670.82	\$ 283,991.00
Cemetery Levy	\$ 86,909.97	\$ 89,236.35
<b>Debt Service</b>	<b>\$ 573,284.00</b>	<b>\$ 613,278.97</b>
CIP	\$ 227,071.00	\$ 159,105.00
<b>Levy Eligible Expenses</b>	<b>\$ 4,954,523.87</b>	<b>\$ 4,879,583.07</b>

	General Levy	Debt Levy
Assessed Value	\$ 374,141,600	\$ 374,141,600
Levy Limit	\$ (6.7383184)	\$ (1.53226)
Levy Revenue	\$ (2,521,085)	\$ (573,283)
Other Revenues	\$ (2,107,437)	\$ -
	\$ (4,628,522)	\$ (573,283)
Expense	\$ 4,381,241	<b>\$ 573,283</b>
	\$ (247,281)	\$ -
Less TID Contribution	\$ 146,049	
<b>Final Balance</b>	<b>\$ (101,232)</b>	

	Rate per \$1,000	Exp Cuts/Rev Gaps
Current Mill Rate Need	\$ (8.000008)	\$ -
	<b>\$ (8.270581)</b>	<b>\$ (101,232.45)</b>
<b>Equal Tax Impact as Prev. Year</b>	<b>\$ (7.999900)</b>	<b>\$ 40.40</b>

ERP	2021	2020
Total Taxed for Expense	\$ 4,954,523.87	Current Gen Fund Exp
Subtract Debt	\$ (573,284.00)	\$ 4,266,304
2021 Eligible Expense	\$ 4,381,239.87	Allowed ERP Growth
Subtract allowed Expense for ERP	\$ (4,394,293.12)	<b>3.00%</b>
<b>Current Over / (Under)</b>	<b>\$ (13,053.25)</b>	Allowable 2020 Expense
<b>2020 Amendment Allowed</b>	<b>\$ (142,497.25)</b>	\$ 4,408,801.25
<b>Hypothetical 2021 Over / (Under)</b>	<b>\$ (155,550.51)</b>	Legal 2021 Expense Limit
		\$ 4,541,065.29







**Fund 10 Revenues**

Account Numbers	Account Titles	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2021
		Actual	Actual	Actual	Budget	Current	Budget	Budget	Budget
		12/31/2017	12/31/2018	12/31/2019	12/31/2019	9/30/2020	12/31/2020	12/31/2020	12/31/2021
10-46756-550	SOCCER REVENUE	\$ (1,100)	\$ (1,100)	\$ (1,100)	\$ (1,100)	\$ -	\$ (1,100)	\$ (1,100)	\$ (1,100)
10-46757-550	ATHLETIC FIELD RENTAL-NON-YOUTH	\$ (330)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-46758-550	PRESSBOX/CONCESSION/SCOREBOX	\$ -	\$ -	\$ -	\$ (60)	\$ -	\$ (60)	\$ (60)	\$ (60)
10-46810-560	TREE REFORESTATION REVENUE	\$ (1,943)	\$ (2,475)	\$ (1,947)	\$ (1,900)	\$ (1,080)	\$ (2,500)	\$ (2,500)	\$ (4,600)
10-46842-100	COMMUNITY PLANNING REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-46862-100	ENGINEERING P&D REVENUE	\$ (602)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-46882-100	ANNEX TAX COLLECTION	\$ (1)	\$ -	\$ (671)	\$ -	\$ -	\$ -	\$ -	\$ -
10-48030-512	INSUR DIVIDEND/AUDIT ADJ-COURT	\$ (13)	\$ (18)	\$ (15)	\$ -	\$ (12)	\$ -	\$ -	\$ -
10-48110-510	INT ON TEMP INVESTMENTS	\$ (13,863)	\$ (32,030)	\$ (40,909)	\$ (49,500)	\$ (15,920)	\$ (43,000)	\$ (43,000)	\$ (35,000)
10-48130-530	INT ON SPEC ASSESS/SPEC CHRGS	\$ -	\$ -	\$ -	\$ (400)	\$ -	\$ (400)	\$ (400)	\$ (400)
10-48140-512	INSUR DIVIDEND/AUDIT ADJ-GEN	\$ (142)	\$ (96)	\$ (84)	\$ -	\$ (66)	\$ -	\$ -	\$ -
10-48200-000	STORMWATER UTILITY OVERHEAD RE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-48200-510	RENT OF CITY PROPERTY	\$ (30,000)	\$ (32,925)	\$ (33,900)	\$ (34,500)	\$ (21,950)	\$ (32,925)	\$ (32,925)	\$ (32,925)
10-48200-512	INSUR DIVIDEND/AUDIT ADJ-POLIC	\$ (5,253)	\$ (6,214)	\$ (5,365)	\$ (5,350)	\$ (4,057)	\$ (3,500)	\$ (3,500)	\$ (4,500)
10-48300-000	SALE OF EQUIPMENT & PROPERTY	\$ -	\$ (300)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-48300-512	INSUR DIVIDEND/AUDIT ADJ-DPW	\$ (1,789)	\$ (2,153)	\$ (1,920)	\$ (1,200)	\$ (1,480)	\$ (1,200)	\$ (1,200)	\$ (1,500)
10-48400-000	INSURANCE RECOVERIES-GEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-48500-000	DONATIONS	\$ -	\$ (100)	\$ (600)	\$ -	\$ (350)	\$ -	\$ -	\$ -
10-48720-512	INSUR DIVIDEND/AUDIT ADJ-PARK	\$ (581)	\$ (779)	\$ (703)	\$ (200)	\$ (540)	\$ (200)	\$ (200)	\$ (200)
10-48730-512	INSUR DIVIDEND/AUDIT ADJ-POOL	\$ (483)	\$ (614)	\$ (539)	\$ (200)	\$ (414)	\$ (200)	\$ (200)	\$ (200)
10-48750-512	INSUR DIVIDEND/AUDIT ADJ-YOUTH	\$ (9)	\$ (13)	\$ (11)	\$ -	\$ (9)	\$ -	\$ -	\$ -
10-48803-510	INTEREST ON INTERFUND LOAN	\$ (4,626)	\$ (3,449)	\$ (3,457)	\$ (3,200)	\$ -	\$ (3,200)	\$ (3,200)	\$ -
10-48900-530	PUBLIC WORKS REVENUE	\$ (106)	\$ (143)	\$ (657)	\$ (100)	\$ (4,587)	\$ (100)	\$ (100)	\$ (100)
10-48900-550	MISC REVENUE (GF)	\$ 3,030	\$ 464	\$ (6,004)	\$ (6,000)	\$ (4,268)	\$ (500)	\$ (500)	\$ (500)
10-48901-550	YOUTH CENTER REVENUE	\$ (8,616)	\$ (9,088)	\$ (12,986)	\$ (11,100)	\$ (3,063)	\$ (10,500)	\$ (10,500)	\$ (8,500)
10-49221-000	TRANSFER FROM LIBRARY FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-49950-410	TID TRANSFERS	\$ -	\$ -	\$ (5,500)	\$ (4,500)	\$ -	\$ (13,250)	\$ (13,250)	\$ (18,250)
10-49950-510	TRANSFER FROM TIF #5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-49950-520	TRANSFER FROM EMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-49999-990	FUND BALANCE APPLIED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ (3,180,095)	\$ (3,468,769)	\$ (3,637,530)	\$ (3,623,244)	\$ (2,575,308)	\$ (3,631,110)	\$ (3,631,110)	\$ (3,671,727)







Government and Administration

Account Numbers	Account Titles	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2021
		Actual	Actual	Actual	Budget	Current	Budget	Budget	Budget
		12/31/2017	12/31/2018	12/31/2019	12/31/2019	9/30/2020	12/31/2020	12/31/2020	12/31/2021
10-51120-355	MUNICIPAL BUILDINGS	\$ 22,410	\$ 25,224	\$ 28,559	\$ 28,500	\$ 20,513	\$ 26,750	\$ 21,500	\$ 21,500
10-51140-150	CITIZEN COMMITTEE- FICA	\$ 617	\$ 350	\$ 321	\$ 360	\$ 239	\$ 360	\$ 360	\$ 360
10-51140-160	CITIZEN COMMITTEE STIPENDS	\$ 3,820	\$ 4,660	\$ 4,220	\$ 4,700	\$ 3,140	\$ 4,700	\$ 4,700	\$ 4,700
10-51140-180	RECOGNITION PROGRAM	\$ 1,962	\$ (39)	\$ 488	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
10-51140-205	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-51140-210	COMMUNITY WEB PAGE	\$ 229	\$ 229	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -
10-51140-220	MANUFACTURING ASSESSMENT FEE	\$ 653	\$ 752	\$ 753	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
10-51140-251	SOFTWARE MAINT AGREEMENT	\$ 5,375	\$ 5,468	\$ 5,600	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
10-51140-280	SENIOR CENTER PROJ EXP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-51140-285	DOG & CAT LICENSE EXPENSE	\$ 4,596	\$ 4,801	\$ 4,459	\$ 4,600	\$ 2,488	\$ 4,700	\$ 4,700	\$ 4,700
10-51140-291	CODE LEGAL UPDATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-51140-380	CONVERT FARMLAND PENALTY DIST	\$ -	\$ 367	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-51140-385	BIKE RODEO EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-51140-389	CASH SHORT & OVER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-51140-390	MISCELLANIOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ 150	\$ 150
10-51140-392	GEN PUBLIC RELATIONS & ADVOCAC	\$ -	\$ -	\$ 15	\$ -	\$ 744	\$ 1,000	\$ 1,000	\$ 1,000
10-51140-399	LOSS ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-51140-505	WEIGHTS AND MEASURES	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
10-51140-510	PROPERTY INSURANCE	\$ 2,350	\$ 2,372	\$ 2,452	\$ 2,400	\$ 1,470	\$ 2,400	\$ 2,400	\$ 2,400
10-51140-511	LIABILITY INSURANCE	\$ 2,304	\$ 1,561	\$ 1,531	\$ 1,590	\$ 1,191	\$ 1,669	\$ 1,669	\$ 1,753
10-51140-512	WORKERS COMPENSATION INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-51140-513	UNEMPLOYMENT INSURANCE ASSESSM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-51140-640	TRANSFER TO CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-51140-710	ANNEX TAX REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ 3,013	\$ -	\$ -	\$ -
10-51140-740	RESCINDED TAXES & TAX REFUNDS	\$ 2,871	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -
10-51140-741	JUDGEMENTS & LOSSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 325,712	\$ 335,323	\$ 320,210	\$ 327,104	\$ 216,601	\$ 305,989	\$ 284,032	\$ 284,032

Municipal Court

Account Numbers	Account Titles	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2021
		Actual 12/31/2017	Actual 12/31/2018	Actual 12/31/2019	Budget 12/31/2019	Current 9/30/2020	Budget 12/31/2020	Budget 12/31/2020	Budget 12/31/2021
10-51030-110	MUNI COURT SALARY	\$ 25,150	\$ 28,749	\$ 28,969	\$ 29,090	\$ 20,443	\$ 26,989	\$ 27,303	\$ -
10-51030-132	MUNICIPAL COURT DENTAL INS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-51030-133	MUNICIPAL COURT HEALTH INS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-51030-134	MUNI COURT INCOME CONTINUATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-51030-136	MUNICIPAL COURT LIFE INS	\$ 142	\$ 121	\$ 125	\$ 114	\$ 103	\$ 114	\$ 118	\$ -
10-51030-138	MUNICIPAL COURT RETIREMENT	\$ 1,709	\$ 1,924	\$ 1,071	\$ 1,042	\$ 570	\$ 1,822	\$ 1,843	\$ -
10-51030-150	MUNICIPAL COURT FICA	\$ 2,080	\$ 2,205	\$ 2,216	\$ 2,034	\$ 1,564	\$ 2,065	\$ 2,089	\$ -
10-51030-210	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 805	\$ -	\$ -	\$ -	\$ -	\$ -
10-51030-251	COURT IT MAINT & REPAIR	\$ 3,418	\$ 4,181	\$ 3,626	\$ 3,850	\$ 3,780	\$ 3,850	\$ 3,850	\$ -
10-51030-252	COURT- IT EQUIP	\$ -	\$ -	\$ 285	\$ -	\$ -	\$ -	\$ -	\$ -
10-51030-280	MUNI CT JAIL CONFINEMENT FEE	\$ -	\$ 1,092	\$ -	\$ 1,200	\$ -	\$ 1,200	\$ 1,200	\$ -
10-51030-281	MUNI COURT FINES/ASSESS	\$ 17,304	\$ 24,298	\$ 20,267	\$ 21,000	\$ 13,358	\$ 23,000	\$ 22,500	\$ -
10-51030-300	MUNICIPAL COURT EXPENSES	\$ 2,839	\$ 3,118	\$ 4,936	\$ 5,200	\$ 2,927	\$ 3,700	\$ 3,700	\$ -
10-51030-305	MUNICIPAL JUDICIAL SUBSTITUTE	\$ -	\$ -	\$ 200	\$ 300	\$ -	\$ 300	\$ 300	\$ -
10-51030-511	MUNI COURT LIABILITY INSURANCE	\$ 169	\$ 234	\$ 171	\$ 226	\$ 127	\$ 226	\$ 226	\$ -
10-51030-512	MUNI COURT WORKERS COMP INS	\$ 55	\$ 49	\$ 54	\$ 58	\$ 44	\$ 58	\$ 58	\$ -
10-51030-513	COURT UNEMPLOYMENT INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-51040-215	LEGAL SERVICES MUNI COURT	\$ 23,437	\$ 21,346	\$ 34,421	\$ 34,450	\$ 13,546	\$ 20,000	\$ 20,000	\$ -
		\$ 76,302	\$ 87,315	\$ 97,147	\$ 98,564	\$ 56,462	\$ 83,323	\$ 83,187	\$ -



Police

Account Numbers	Account Titles	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2021
		Actual	Actual	Actual	Budget	Current	Budget	Budget	Budget
		12/31/2017	12/31/2018	12/31/2019	12/31/2019	9/30/2020	12/31/2020	12/31/2020	12/31/2021
10-52200-110	POLICE SALARY	\$ 681,113	\$ 660,219	\$ 682,191	\$ 685,802	\$ 499,871	\$ 724,868	\$ 724,868	\$ 758,435
10-52200-131	POLICE CLOTHING ALLOW	\$ 7,817	\$ -	\$ 7,510	\$ 8,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
10-52200-132	POLICE DENTAL INS	\$ 10,458	\$ 10,544	\$ 10,830	\$ 10,681	\$ 7,656	\$ 12,252	\$ 12,252	\$ 10,146
10-52200-133	POLICE HEALTH INS	\$ 157,377	\$ 157,111	\$ 157,148	\$ 157,764	\$ 118,217	\$ 199,848	\$ 199,848	\$ 193,262
10-52200-134	POLICE INCOME CONT	\$ -	\$ -	\$ -	\$ 66	\$ -	\$ 3,104	\$ 3,104	\$ 3,248
10-52200-136	POLICE LIFE INS	\$ 884	\$ 897	\$ 1,648	\$ 1,654	\$ 742	\$ 950	\$ 950	\$ 987
10-52200-137	POLICE LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-52200-138	POLICE RETIREMENT	\$ 70,002	\$ 69,141	\$ 70,906	\$ 70,932	\$ 55,516	\$ 82,331	\$ 82,331	\$ 86,764
10-52200-150	POLICE FICA	\$ 52,151	\$ 49,967	\$ 50,459	\$ 50,632	\$ 36,262	\$ 55,452	\$ 55,452	\$ 58,020
10-52200-180	RECOGNITION PROGRAM POLICE	\$ -	\$ -	\$ -	\$ -	\$ 902	\$ 500	\$ 500	\$ 500
10-52200-205	Investigative Expenses	\$ 687	\$ 475	\$ 824	\$ 500	\$ 829	\$ 500	\$ 500	\$ 500
10-52200-210	PROFESSIONAL SERVICES	\$ 7,783	\$ 15,090	\$ 30,495	\$ 30,500	\$ 5,782	\$ 11,000	\$ 11,000	\$ 10,000
10-52200-251	POLICE - IT MAINT & REPAIR	\$ 4,413	\$ 6,770	\$ 8,374	\$ 7,500	\$ 10,190	\$ 10,750	\$ 10,750	\$ 12,750
10-52200-252	POLICE- IT EQUIP	\$ -	\$ 1,807	\$ 319	\$ 750	\$ 3,529	\$ 4,860	\$ 4,860	\$ 6,860
10-52200-260	ACCREDITATION	\$ 2,100	\$ 276	\$ 1,885	\$ 1,850	\$ 1,865	\$ 1,000	\$ 1,000	\$ 1,000
10-52200-290	POLICE 911 SERVICE	\$ 1,944	\$ 2,723	\$ 783	\$ 2,697	\$ 28	\$ 2,700	\$ 2,700	\$ 2,700
10-52200-310	POLICE OFFICE SUPPLIES	\$ 5,864	\$ 5,661	\$ 7,319	\$ 7,500	\$ 6,855	\$ 7,500	\$ 7,500	\$ 8,000
10-52200-314	RECORDS ARCHIVE EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-52200-330	POLICE PROFESSIONAL DEV	\$ 6,250	\$ 6,112	\$ 6,862	\$ 6,300	\$ 3,399	\$ 9,695	\$ 9,695	\$ 9,900
10-52200-331	POLICE AMMUNITION	\$ 2,929	\$ 1,236	\$ 88	\$ 500	\$ 1,406	\$ 3,500	\$ 3,500	\$ 3,500
10-52200-340	POLICE EQUIPMENT	\$ 738	\$ 5,941	\$ 4,381	\$ 4,600	\$ 5,766	\$ 6,015	\$ 6,015	\$ 6,015
10-52200-342	POLICE COMMISSION	\$ 23	\$ 290	\$ 731	\$ 500	\$ 675	\$ 500	\$ 500	\$ 500
10-52200-343	POLICE VEHICLE FUEL	\$ 10,617	\$ 12,878	\$ 12,994	\$ 13,350	\$ 7,381	\$ 13,350	\$ 13,350	\$ 13,350
10-52200-350	POLICE EQUIP MAINTENANCE	\$ 8,068	\$ 11,581	\$ 9,616	\$ 10,000	\$ 4,441	\$ 8,000	\$ 8,000	\$ 8,000
10-52200-355	POLICE BLDG MAINT	\$ 6,063	\$ 7,359	\$ 8,422	\$ 8,000	\$ 5,016	\$ 7,000	\$ 7,000	\$ 3,500
10-52200-360	POLICE BLDG UTILITIES EXPENSE	\$ 7,844	\$ 8,334	\$ 9,676	\$ 10,000	\$ 6,298	\$ 8,500	\$ 8,500	\$ 8,500
10-52200-361	POLICE COMMUNICATIONS	\$ 11,272	\$ 16,776	\$ 12,666	\$ 13,500	\$ 5,131	\$ 8,100	\$ 8,100	\$ 8,100
10-52200-380	POLICE BODY ARMOR	\$ -	\$ -	\$ -	\$ -	\$ 450	\$ 450	\$ 450	\$ 2,000
10-52200-390	POLICE MISCELLANIOUS	\$ 116	\$ 13	\$ 1,146	\$ 1,000	\$ 313	\$ 500	\$ 500	\$ 500
10-52200-392	POLICE PUBLIC RELATIONS	\$ -	\$ -	\$ -	\$ -	\$ 1,011	\$ 1,000	\$ 1,000	\$ 1,000
10-52200-510	POLICE PROPERTY INSURANCE	\$ 1,696	\$ 1,656	\$ 1,815	\$ 1,655	\$ 1,299	\$ 1,688	\$ 1,688	\$ 1,700
10-52200-511	POLICE LIABILITY INSURANCE	\$ 5,842	\$ 3,995	\$ 4,096	\$ 4,086	\$ 3,067	\$ 2,886	\$ 2,886	\$ 3,000
10-52200-512	POLICE WORKERS COMP INSURANCE	\$ 19,175	\$ 17,046	\$ 15,815	\$ 16,173	\$ 10,747	\$ 14,242	\$ 14,242	\$ 14,866
10-52200-513	POLICE UNEMPLOYMENT INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-52230-110	PT - POLICE SALARY	\$ 59,435	\$ 83,022	\$ 72,364	\$ 73,602	\$ 23,818	\$ 61,833	\$ 61,833	\$ 68,398

Police

Account Numbers	Account Titles	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2021
		Actual 12/31/2017	Actual 12/31/2018	Actual 12/31/2019	Budget 12/31/2019	Budget 12/31/2019	Current 9/30/2020	Budget 12/31/2020	Budget 12/31/2020	Budget 12/31/2021
10-52230-132	PT - POLICE DENTAL INS	\$ -	\$ 378	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-52230-133	PT - POLICE HEALTH INS	\$ 10,644	\$ 17,727	\$ 3,295	\$ 3,690	\$ 154	\$ 78	\$ 78	\$ 78	\$ 78
10-52230-134	PT - POLICE INCOME CONTINUATIO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-52230-136	PT - POLICE LIFE INS	\$ -	\$ 13	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-52230-138	PT - POLICE RETIREMENT	\$ 4,966	\$ 5,415	\$ 1,304	\$ 1,797	\$ 451	\$ 6,583	\$ 6,583	\$ 7,121	\$ 7,121
10-52230-150	PT - POLICE FICA	\$ 4,388	\$ 5,600	\$ 5,262	\$ 5,357	\$ 1,691	\$ 4,730	\$ 4,730	\$ 5,232	\$ 5,232
10-52230-512	PT - POLICE WORK COMP INS	\$ 1,147	\$ 1,171	\$ 981	\$ 1,047	\$ 785	\$ 1,040	\$ 1,040	\$ 1,289	\$ 1,289
		\$ 1,163,807	\$ 1,187,225	\$ 1,202,223	\$ 1,211,984	\$ 831,542	\$ 1,287,307	\$ 1,287,307	\$ 1,329,722	\$ 1,329,722



Fire District and Building Inspection

Account Numbers	Account Titles	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2021
		Actual 12/31/2017	Actual 12/31/2018	Actual 12/31/2019	Budget 12/31/2019	Current 9/30/2020	Budget 12/31/2020	Budget 12/31/2020	Budget 12/31/2021
10-52210-209	FIRE DISTRICT CONTRIB-INTERGOV	\$ 15,234	\$ 15,243	\$ 17,587	\$ 17,600	\$ 18,145	\$ 15,500	\$ 17,600	
10-52210-210	FIRE DISTRICT CONTRIBUTION	\$ 230,432	\$ 237,767	\$ 243,973	\$ 243,973	\$ 178,345	\$ 254,779	\$ 266,984	
10-52210-340	PUBLIC FIRE PROT (HYDRANTS)	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	-	\$ 175,000	\$ 175,000	
10-52240-110	BLDG INSPECTOR SALARY	\$ 36,393	\$ 46,138	\$ 49,865	\$ 50,255	\$ 35,517	\$ 50,856	\$ 52,396	
10-52240-132	BLDG INSP DENTAL INS	\$ 129	\$ 421	\$ 357	\$ 348	\$ 278	\$ 362	\$ 362	
10-52240-133	BLDG INSP HEALTH INS	\$ 1,534	\$ 6,167	\$ 5,923	\$ 5,987	\$ 4,710	\$ 6,157	\$ 6,515	
10-52240-134	BLDG INSP INCOME CONT	\$ -	\$ -	\$ -	\$ 212	\$ -	\$ 219	\$ 225	
10-52240-136	BLDG INSP LIFE INS	\$ 171	\$ 302	\$ 299	\$ 256	\$ 263	\$ 270	\$ 274	
10-52240-138	BLDG INSP RETIREMENT	\$ 2,473	\$ 3,100	\$ 3,268	\$ 3,226	\$ 2,397	\$ 3,433	\$ 3,537	
10-52240-150	BLDG INSP FICA	\$ 2,935	\$ 3,572	\$ 3,789	\$ 3,768	\$ 2,707	\$ 3,891	\$ 4,008	
10-52240-210	BLDG INSP - PROFESSIONAL SERVI	\$ -	\$ 2,864	\$ 1,320	\$ 1,700	\$ -	\$ 2,500	\$ 2,500	
10-52240-251	BLDG INSP - IT MAINT & REPAIR	\$ -	\$ 201	\$ 454	\$ 250	\$ 663	\$ 250	\$ 500	
10-52240-252	BLDG INSP- IT EQUIP	\$ -	\$ 819	\$ -	\$ 250	\$ -	\$ 250	\$ 5,750	
10-52240-300	BLDG INSP - MISC EXP	\$ 4,684	\$ 3,910	\$ 2,458	\$ 2,400	\$ 1,933	\$ 2,000	\$ 2,000	
10-52240-330	BLDG INSP PROFESSIONAL DEVL	\$ -	\$ 796	\$ 2,063	\$ 2,000	\$ 615	\$ 2,000	\$ 2,500	
10-52240-361	BLDG INSP - COMMUNICATIONS	\$ -	\$ -	\$ 6	\$ -	\$ 202	\$ 1,200	\$ 900	
10-52240-512	BLDG INSP WORK COMP INS	\$ 1,821	\$ 1,706	\$ 1,664	\$ 1,846	\$ 1,059	\$ 1,403	\$ 1,446	
		\$ 468,986	\$ 495,504	\$ 504,292	\$ 505,226	\$ 244,959	\$ 515,466	\$ 542,497	





Public Works - Public Works, Recycling, & Fleet

Account Numbers	Account Titles	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2021
		Actual	Actual	Actual	Budget	Current	Budget	Budget	Budget
		12/31/2017	12/31/2018	12/31/2019	12/31/2019	9/30/2020	12/31/2020	12/31/2020	12/31/2021
10-53300-110	DPW SALARY	\$ 137,014	\$ 156,389	\$ 192,227	\$ 192,250	\$ 117,655	\$ 183,390	\$ 183,390	\$ 172,578
10-53300-130	DPW SAFETY AND PPE	\$ -	\$ -	\$ 1,660	\$ 1,700	\$ 1,596	\$ 2,000	\$ 2,000	\$ 2,000
10-53300-131	DPW CLOTHING ALLOWANCE	\$ 2,026	\$ 1,326	\$ 1,176	\$ 1,600	\$ 1,786	\$ 1,500	\$ 1,500	\$ 1,500
10-53300-132	DPW DENTAL INS	\$ 3,425	\$ 3,972	\$ 4,795	\$ 4,320	\$ 3,584	\$ 3,594	\$ 3,594	\$ 3,264
10-53300-133	DPW HEALTH INS	\$ 36,699	\$ 48,499	\$ 51,693	\$ 51,899	\$ 38,283	\$ 52,005	\$ 52,005	\$ 46,052
10-53300-134	DPW INCOME CONT	\$ -	\$ -	\$ -	\$ 785	\$ -	\$ 789	\$ 789	\$ 742
10-53300-136	DPW LIFE INS	\$ 350	\$ 221	\$ 322	\$ 361	\$ 185	\$ 349	\$ 349	\$ 363
10-53300-138	DPW RETIREMENT	\$ 9,341	\$ 9,755	\$ 11,022	\$ 11,954	\$ 7,839	\$ 12,379	\$ 12,379	\$ 11,649
10-53300-150	DPW FICA	\$ 10,854	\$ 11,923	\$ 14,349	\$ 13,961	\$ 8,724	\$ 14,029	\$ 14,029	\$ 13,202
10-53300-180	RECOGNITION PROGRAM PUBLIC WOR	\$ -	\$ -	\$ -	\$ -	\$ 165	\$ 500	\$ 500	\$ 500
10-53300-210	PROFESSIONAL SERVICES	\$ 480	\$ 653	\$ 1,331	\$ 1,500	\$ 606	\$ 1,500	\$ 1,500	\$ 1,500
10-53300-251	DPW - IT MAINT & REPAIR	\$ 106	\$ 698	\$ -	\$ 500	\$ 1,814	\$ 500	\$ 500	\$ 500
10-53300-252	DPW - IT EQUIP	\$ -	\$ -	\$ -	\$ 500	\$ 269	\$ 1,000	\$ 1,000	\$ 1,600
10-53300-280	DPW DRUG & ALCOHOL TESTING	\$ 258	\$ 418	\$ 194	\$ 525	\$ 320	\$ 525	\$ 525	\$ 525
10-53300-300	DPW STREET MAINT& REPAIRS	\$ 90,368	\$ 124,117	\$ 102,526	\$ 103,000	\$ 114,803	\$ 125,000	\$ 125,000	\$ 129,900
10-53300-301	STREET TREE REMOVAL	\$ -	\$ 808	\$ 8,922	\$ 9,000	\$ 9,012	\$ 5,000	\$ 5,000	\$ 6,500
10-53300-302	DE-ICING MATERIALS	\$ -	\$ -	\$ 43,737	\$ 44,500	\$ 5	\$ 32,000	\$ 32,000	\$ 24,900
10-53300-310	DPW OFFICE SUPPLIES & EXP	\$ 1,024	\$ 4,716	\$ 2,110	\$ 2,000	\$ 1,924	\$ 2,000	\$ 2,000	\$ 2,000
10-53300-330	DPW PROFESSIONAL DEVL	\$ 5,219	\$ 8,012	\$ 7,993	\$ 8,500	\$ 8,267	\$ 12,000	\$ 12,000	\$ 11,900
10-53300-340	DPW - TOOLS & EQUIP	\$ 129	\$ 1,759	\$ 1,699	\$ 1,500	\$ 1,355	\$ 2,000	\$ 2,000	\$ 2,000
10-53300-343	DPW VEHICLE FUEL	\$ 13,527	\$ 19,780	\$ 20,838	\$ 21,000	\$ 14,724	\$ 17,000	\$ 17,000	\$ 17,000
10-53300-355	DPW BLDG MAINT & SUPPLIES	\$ 2,372	\$ 10,481	\$ 1,396	\$ 2,000	\$ 1,472	\$ 3,500	\$ 3,500	\$ 3,500
10-53300-360	DPW BLDG UTILITIES EXP-HEAT, W	\$ 9,806	\$ 14,204	\$ 13,966	\$ 14,000	\$ 8,644	\$ 12,500	\$ 12,500	\$ 12,500
10-53300-361	DPW COMMUNICATIONS	\$ 2,489	\$ 5,104	\$ 7,574	\$ 7,600	\$ 2,576	\$ 4,100	\$ 4,100	\$ 4,000
10-53300-385	DPW GRANT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-53300-390	DPW MISC EXPENSE	\$ -	\$ -	\$ 374	\$ 500	\$ 214	\$ 500	\$ 500	\$ 500
10-53300-510	DPW PROPERTY INSURANCE	\$ 4,968	\$ 6,624	\$ 4,550	\$ 4,737	\$ 2,955	\$ 4,832	\$ 4,832	\$ 4,929
10-53300-511	DPW LIABILITY INSURANCE	\$ 6,160	\$ 6,622	\$ 7,977	\$ 8,488	\$ 6,144	\$ 5,488	\$ 5,488	\$ 5,488
10-53300-512	DPW WORKERS COMP INSURANCE	\$ 6,825	\$ 6,216	\$ 5,718	\$ 6,365	\$ 3,558	\$ 4,715	\$ 4,715	\$ 4,434
10-53300-513	DPW UNEMPLOYMENT INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-53300-891	DPW MAPPING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500
10-53310-110	RECYCLING SALARY	\$ 83,711	\$ 76,862	\$ 75,688	\$ 73,505	\$ 56,350	\$ 78,221	\$ 78,221	\$ 77,255
10-53310-132	RECYCLING DENTAL INS	\$ 1,579	\$ 1,773	\$ 1,457	\$ 1,691	\$ 1,378	\$ 1,301	\$ 1,301	\$ 1,200
10-53310-133	RECYCLING HEALTH INS	\$ 23,661	\$ 26,756	\$ 19,901	\$ 18,425	\$ 17,913	\$ 18,570	\$ 18,570	\$ 17,100
10-53310-134	RECYCLING INCOME CONT	\$ -	\$ -	\$ -	\$ 302	\$ -	\$ 275	\$ 275	\$ 262

Public Works - Public Works, Recycling, & Fleet

Account Numbers	Account Titles	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2021
		Actual	Actual	Actual	Budget	Current	Budget	Budget	Budget
		12/31/2017	12/31/2018	12/31/2019	12/31/2019	9/30/2020	12/31/2020	12/31/2020	12/31/2021
10-53310-136	RECYCLING LIFE INS	\$ 113	\$ 78	\$ 58	\$ 137	\$ 69	\$ 140	\$ 134	\$ 134
10-53310-138	RECYCLING RETIREMENT	\$ 5,532	\$ 4,943	\$ 3,876	\$ 4,603	\$ 3,456	\$ 4,350	\$ 4,162	\$ 4,162
10-53310-150	RECYCLING FICA	\$ 6,623	\$ 5,826	\$ 5,656	\$ 5,623	\$ 4,209	\$ 5,984	\$ 5,910	\$ 5,910
10-53310-290	Recycling & Refuse Collection	\$ 249,443	\$ 265,396	\$ 272,404	\$ 272,681	\$ 186,074	\$ 270,703	\$ 251,900	\$ 251,900
10-53310-300	RECYCLING EXPENSE	\$ 374	\$ 459	\$ 1,138	\$ 1,000	\$ 1,537	\$ 500	\$ 500	\$ 500
10-53310-310	RECYCLING ADVERT & PROMOTIONS	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ 1,500
10-53310-512	RECYCLING WORK COMP INS	\$ 1,967	\$ 2,344	\$ 2,354	\$ 2,611	\$ 1,499	\$ 1,987	\$ 1,911	\$ 1,911
10-53310-513	CAPITAL OUTLAY FOR RECYCLING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
10-53420-300	DPW FLEET MAINTENANCE	\$ 38,243	\$ 37,186	\$ 36,659	\$ 39,500	\$ 17,195	\$ 29,000	\$ 25,000	\$ 25,000
10-53470-300	DPW STREET LIGHTING EXP	\$ 55,874	\$ 62,002	\$ 67,596	\$ 63,000	\$ 42,059	\$ 61,000	\$ 61,000	\$ 61,000
		\$ 810,561	\$ 925,920	\$ 994,939	\$ 998,323	\$ 690,215	\$ 977,225	\$ 948,859	\$ 948,859



Health and Human Services

Account Numbers	Account Titles	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021
		Actual 12/31/2017	Actual 12/31/2018	Actual 12/31/2019	Budget 12/31/2019	Current 9/30/2020	Budget 12/31/2020	Budget 12/31/2021
10-54600-720	AWARE AGENCY	\$ 8,500	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
10-54600-721	CREEKSIDE MEMBERSHIP	\$ -	\$ -	\$ -	\$ 150	\$ -	\$ 150	\$ 150
10-54600-722	BASE PROGRAM	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
10-54620-210	SENIOR CITIZENS PROGRAM	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 3,375	\$ 4,500	\$ 4,500
10-54620-212	SENIOR TRANS & SERVICES	\$ 23,110	\$ 23,110	\$ 23,110	\$ 23,110	\$ 17,333	\$ 23,110	\$ 23,110
10-55750-110	YOUTH CENTER SALARY	\$ 16,623	\$ 16,564	\$ 18,224	\$ 18,410	\$ 10,280	\$ 20,209	\$ 20,663
10-55750-150	YOUTH CENTER FICA	\$ 1,333	\$ 1,279	\$ 1,394	\$ 1,523	\$ 351	\$ 1,546	\$ 1,581
10-55750-210	YOUTH CENTER PROF SERVICES	\$ 226	\$ 273	\$ 235	\$ -	\$ 80	\$ -	\$ -
10-55750-300	YOUTH CENTER OPER EXPENSE	\$ 12,408	\$ 12,165	\$ 13,217	\$ 13,500	\$ 2,387	\$ 13,500	\$ 13,400
10-55750-301	YOUTH CENTER GRANT EXPENSE							
10-55750-355	YOUTH CNTR REPAIRS& MAINT/BLDG	\$ 4,827	\$ 4,824	\$ 4,035	\$ 4,500	\$ 2,107	\$ 6,000	\$ 5,000
10-55750-510	YOUTH CENTER PROPERTY INS	\$ 33	\$ 34	\$ 35	\$ 33	\$ 21	\$ 33	\$ 33
10-55750-511	YOUTH CENTER LIABILITY INS	\$ 327	\$ 465	\$ 338	\$ 452	\$ 254	\$ 452	\$ 452
10-55750-512	YOUTH CENTER WORKCOMP INS	\$ 41	\$ 36	\$ 32	\$ 35	\$ 21	\$ 28	\$ 29
		\$ 71,929	\$ 73,251	\$ 75,119	\$ 77,213	\$ 46,207	\$ 80,528	\$ 79,918



Parks and Recreation: Park Maintenance, Pool/Park Store and Baseball

Account Numbers	Account Titles	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2021
		Actual 12/31/2017	Actual 12/31/2018	Actual 12/31/2019	Budget 12/31/2019	Current 9/30/2020	Budget 12/31/2020	Budget 12/31/2020	Budget 12/31/2021
10-55720-110	PARK MAINT SALARY	\$ 65,214	\$ 71,822	\$ 68,814	\$ 68,755	\$ 50,442	\$ 71,857	\$ 72,375	
10-55720-131	PARK MAINT CLOTHING ALLOW	\$ 478	\$ 124	\$ 187	\$ 300	\$ 134	\$ 300	\$ 300	
10-55720-132	PARK MAINT DENTAL INS	\$ 1,615	\$ 1,789	\$ 1,576	\$ 1,689	\$ 1,200	\$ 1,757	\$ 1,721	
10-55720-133	PARK MAINT HEALTH INS	\$ 16,600	\$ 21,145	\$ 17,495	\$ 17,334	\$ 14,268	\$ 19,668	\$ 19,992	
10-55720-134	PARK MAINT INCOME CONT	\$ -	\$ -	\$ -	\$ 255	\$ -	\$ 259	\$ 254	
10-55720-136	PARK MAINT LIFE INS	\$ 176	\$ 232	\$ 258	\$ 162	\$ 209	\$ 172	\$ 165	
10-55720-138	PARK MAINT RETIREMENT	\$ 3,774	\$ 4,221	\$ 3,712	\$ 3,881	\$ 2,735	\$ 4,060	\$ 3,990	
10-55720-150	PARK MAINT FICA	\$ 5,217	\$ 5,701	\$ 5,105	\$ 5,260	\$ 3,726	\$ 5,497	\$ 5,537	
10-55720-180	RECOGNITION PROGRAM PARKS	\$ -	\$ -	\$ -	\$ -	\$ 33	\$ 200	\$ 200	
10-55720-300	PARK MAINT EXPENSES	\$ 25,218	\$ 23,215	\$ 16,169	\$ 16,350	\$ 20,639	\$ 24,000	\$ 23,900	
10-55720-320	LAKE LEOTA FISH STOCKING	\$ 5,000	\$ 5,000	\$ 5,022	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	
10-55720-330	PARKS PROFESSIONAL DEVL	\$ -	\$ -	\$ -	\$ -	\$ 383	\$ -	\$ -	
10-55720-340	PARK PLAYGROUND EQUIPMENT	\$ -	\$ 333	\$ -	\$ -	\$ -	\$ -	\$ -	
10-55720-343	PARKS FUEL	\$ -	\$ -	\$ 2,811	\$ 2,750	\$ 1,493	\$ 2,500	\$ 2,000	
10-55720-351	PARKS - IT MAINT & REPAIR	\$ -	\$ -	\$ 229	\$ 250	\$ -	\$ 250	\$ 600	
10-55720-352	PARKS - IT EQUIP	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ 250	\$ 250	
10-55720-360	PARK UTILITIES EXPENSE	\$ 9,324	\$ 9,732	\$ 12,115	\$ 11,800	\$ 2,225	\$ 9,000	\$ 9,000	
10-55720-361	PARKS COMMUNICATION EXP	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 100	\$ 100	
10-55720-362	BALLFIELD LIGHTING EXP	\$ 4,265	\$ 3,816	\$ 4,175	\$ 4,000	\$ 2,319	\$ 4,000	\$ 3,000	
10-55720-510	PARK PROPERTY INSURANCE	\$ 2,056	\$ 2,076	\$ 2,147	\$ 2,150	\$ 1,285	\$ 1,300	\$ 1,300	
10-55720-511	PARK LIABILITY INSURANCE	\$ 1,050	\$ 852	\$ 564	\$ 452	\$ 378	\$ 452	\$ 452	
10-55720-512	PARK WORKERS COMP INSURANCE	\$ 2,512	\$ 2,264	\$ 2,257	\$ 2,500	\$ 1,454	\$ 1,927	\$ 1,997	
10-55720-513	PARK UNEMPLOYMENT INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-55720-720	CITY CELEBRATION/EVENTS	\$ -	\$ -	\$ 610	\$ 750	\$ -	\$ 750	\$ 750	
10-55730-110	SWIMMING POOL SALARY	\$ 48,721	\$ 59,611	\$ 46,774	\$ 47,110	\$ 325	\$ 51,845	\$ 53,014	
10-55730-134	SWIMMING POOL INCOME CONT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-55730-136	SWIMMING POOL LIFE INS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-55730-138	SWIMMING POOL RETIREMENT	\$ -	\$ -	\$ -	\$ 81	\$ -	\$ 88	\$ 90	
10-55730-150	SWIMMING POOL FICA	\$ 3,727	\$ 4,560	\$ 3,578	\$ 3,680	\$ 5	\$ 3,966	\$ 4,056	
10-55730-251	SWIMMING POOL - IT MAINT & REP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-55730-300	SWIMMING POOL EXPENSES	\$ 25,211	\$ 23,338	\$ 32,886	\$ 34,000	\$ 1,094	\$ 22,000	\$ 22,000	
10-55730-350	POOL/PARK STORE MAINT EXPENSES	\$ 1,773	\$ 6,565	\$ 11,711	\$ 11,750	\$ 1,825	\$ 7,000	\$ 7,000	
10-55730-510	SWIMMING POOL PROPERTY INS	\$ 741	\$ 748	\$ 773	\$ 736	\$ 463	\$ 736	\$ 736	
10-55730-511	POOL LIABILITY INSURANCE	\$ 1,143	\$ 1,239	\$ 929	\$ 1,127	\$ 679	\$ 1,127	\$ 1,127	
10-55730-512	POOL WORKERS COMP INSURANCE	\$ 1,919	\$ 1,739	\$ 1,635	\$ 1,804	\$ 1,080	\$ 1,431	\$ 1,463	

Parks and Recreation: Park Maintenance, Pool/Park Store and Baseball

Account Numbers	Account Titles	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2021
		Actual 12/31/2017	Actual 12/31/2018	Actual 12/31/2019	Budget 12/31/2019	Current 9/30/2020	Budget 12/31/2020	Budget 12/31/2020	Budget 12/31/2021
10-55730-513	POOL UNEMPLOYMENT INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-55740-110	PARK STORE SALARY	\$ 4,933	\$ 3,960	\$ 3,238	\$ 3,357	\$ -	\$ -	\$ 5,556	\$ 5,681
10-55740-150	PARK STORE FICA	\$ 377	\$ 303	\$ 248	\$ 410	\$ -	\$ -	\$ 425	\$ 435
10-55740-300	PARK STORE EXPENSES	\$ 9,648	\$ 11,879	\$ 9,490	\$ 9,500	\$ 1,207	\$ 10,500	\$ 10,500	\$ 10,500
10-55740-512	PARK STORE WORK COMP INS	\$ 212	\$ 191	\$ 182	\$ 201	\$ 115	\$ 153	\$ 153	\$ 157
10-55760-110	BASEBALL SALARY	\$ 1,296	\$ 3,583	\$ 2,659	\$ 2,954	\$ 1,419	\$ 1,890	\$ 1,890	\$ 0
10-55760-150	BASEBALL FICA	\$ 99	\$ 149	\$ 199	\$ 264	\$ 108	\$ 145	\$ 145	\$ 0
10-55760-300	BASEBALL EXPENSES	\$ 5,717	\$ 5,623	\$ 4,651	\$ 5,200	\$ 189	\$ 6,000	\$ 6,000	\$ 5,200
		\$ 248,019	\$ 275,811	\$ 262,199	\$ 266,561	\$ 111,432	\$ 266,160	\$ 266,160	\$ 264,341

Economic and Community Development

Account Numbers	Account Titles	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021
		Actual 12/31/2017	Actual 12/31/2018	Actual 12/31/2019	Budget 12/31/2019	Current 9/30/2020	Budget 12/31/2020	Budget 12/31/2021
10-56820-210	PROFESSIONAL SERVICES	\$ 873	\$ 275	\$ 7,000	\$ 7,000	\$ -	\$ 4,500	\$ 4,500
10-56820-300	ECONOMIC DEVELOPMENT EXP	\$ 6,061	\$ 3,318	\$ 217	\$ 3,500	\$ 1,566	\$ 6,000	\$ 5,900
10-56820-305	MEMBERSHIP DUES	\$ -	\$ -	\$ 432	\$ 500	\$ -	\$ 500	\$ 3,000
10-56820-400	PLAN IMPLEMENTATION	\$ -	\$ 158	\$ -	\$ -	\$ -	\$ 2,000	\$ 1,000
10-56820-410	ECONOMIC DEVELOPMENT MARKETING	\$ 1,000	\$ -	\$ 2,610	\$ 3,000	\$ 1,000	\$ 1,000	\$ 5,000
10-56820-420	PRINT MATERIALS	\$ -	\$ 418	\$ 154	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
10-56820-720	BLDG IMPROVEMENT GRANT FUND EC	\$ 1,200	\$ 3,600	\$ 2,400	\$ 2,400	\$ 1,200	\$ 2,400	\$ 3,000
10-56840-110	COMMUNITY DEVELOP SALARY	\$ 42,498	\$ 53,979	\$ 49,900	\$ 50,225	\$ 44,127	\$ 50,471	\$ 66,408
10-56840-132	COMMUNITY DEVELOP DENTAL INS	\$ 1,210	\$ 1,235	\$ 1,273	\$ 1,076	\$ 862	\$ 1,119	\$ 1,119
10-56840-133	COMMUNITY DEVELOP HEALTH INSUR	\$ 13,653	\$ 14,058	\$ 12,196	\$ 12,218	\$ 9,366	\$ 12,272	\$ 12,973
10-56840-134	COMMUNITY DEVELOP INCOME CONT	\$ -	\$ -	\$ -	\$ 214	\$ -	\$ 217	\$ 222
10-56840-136	COMMUNITY DEVELOP LIFE INSUR	\$ 38	\$ 48	\$ 47	\$ 42	\$ 37	\$ 43	\$ 44
10-56840-138	COMMUNITY DEVELOP RETIREMENT	\$ 2,882	\$ 3,439	\$ 2,945	\$ 3,257	\$ 2,984	\$ 3,407	\$ 4,483
10-56840-150	COMMUNITY DEVELOP FICA	\$ 3,362	\$ 4,177	\$ 3,762	\$ 3,804	\$ 3,310	\$ 3,861	\$ 5,080
10-56840-210	PROFESSIONAL SERVICES	\$ 5,522	\$ 3,231	\$ 2,937	\$ 3,000	\$ 1,218	\$ 5,000	\$ 5,000
10-56840-211	PROFESSIONAL SERVICES - CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-56840-212	COMPREHENSIVE PLAN UPDATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-56840-240	GIS DATA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
10-56840-251	COMM DEVL - IT MAINT & REPAIR	\$ 3,150	\$ 317	\$ 461	\$ 250	\$ 623	\$ 250	\$ 500
10-56840-252	COMM DEVL - IT EQUIP	\$ -	\$ 2,668	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
10-56840-300	COMMUNITY DEVELOP EXPENSES	\$ 4,333	\$ 3,220	\$ 2,088	\$ 2,000	\$ 4,116	\$ 3,500	\$ 3,500
10-56840-330	COMMUNITY DEVL PROFESSIONAL DE	\$ -	\$ 115	\$ 5,442	\$ 5,500	\$ 553	\$ 5,000	\$ 5,000
10-56840-342	BOARD OF APPEALS EXP	\$ -	\$ 2	\$ 80	\$ -	\$ -	\$ 400	\$ 250
10-56840-512	COMMUNITY DEVL P WORK COMP INS	\$ 106	\$ 96	\$ 80	\$ 88	\$ 53	\$ 70	\$ 92
10-56840-891	COMM DEV MAPPING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 1,000
10-56860-210	ENGINEERING - PLANNING & DEV	\$ (560)	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -
10-56880-300	HISTORIC PRESERVATION EXP	\$ 163	\$ 466	\$ 1,405	\$ 1,000	\$ 366	\$ 1,500	\$ 2,000
10-56880-340	TREE REFORESTATION EXP	\$ 2,753	\$ 2,436	\$ 5,548	\$ 5,600	\$ -	\$ 4,000	\$ 5,600
		\$ 88,243	\$ 97,256	\$ 100,978	\$ 106,173	\$ 71,381	\$ 110,509	\$ 139,171









Housing RLF

Account Numbers	Account Titles	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2021
		Actual	Actual	Actual	Actual	Budget	Current	Budget	Budget	Budget
		12/31/2017	12/31/2018	12/31/2019	12/31/2019	12/31/2019	9/30/2020	12/31/2020	12/31/2020	12/31/2021
12-46700-000	FEDERAL GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12-46700-100	STATE GRANTS	\$ -	\$ -	\$ (135,229)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12-46700-200	LOCAL DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12-46700-410	TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12-46700-510	ECONOMIC DEVL REVENUE	\$ -	\$ (280,000)	\$ -	\$ -	\$ -	\$ (681)	\$ -	\$ -	\$ -
12-46700-511	INTEREST EARNED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,800)	\$ -	\$ (1,400)
12-46700-570	SALE OF PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12-46700-571	SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12-46700-572	PRINCIPAL PAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12-46700-573	INTEREST PAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12-46700-999	MISC REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12-56700-210	HOUSING ADMIN SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,329	\$ 20,000	\$ 20,000	\$ 20,000
12-56700-211	HOUSING PROF SERVICES-CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
12-56700-355	HOUSING PROF SERVICES-CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12-56700-600	TRANSFER OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12-56700-821	HOUSING CAPITAL IMPROVEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,800	\$ 112,800	\$ 112,800
		\$ -	\$ (280,000)	\$ (135,229)	\$ -	\$ -	\$ 648	\$ 140,000	\$ 141,400	\$ 141,400



EMS

Account Numbers	Account Titles	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2021
		Actual	Actual	Actual	Budget	Current	Budget	Budget	Budget
		12/31/2017	12/31/2018	12/31/2019	12/31/2019	9/30/2020	12/31/2020	12/31/2020	12/31/2021
20-41110-520	GEN PROPERTY TAXES (CITY)	\$ (102,480)	\$ (102,480)	\$ (102,863)	\$ (102,863)	\$ (102,863)	\$ (102,863)	\$ (102,863)	\$ (102,863)
20-43520-520	ACT 102 REVENUES-AIDS & TRAINI	\$ -	\$ (3,699)	\$ (3,841)	\$ (4,000)	\$ (4,016)	\$ (4,000)	\$ (4,000)	\$ (4,000)
20-43525-520	WIH&FS - EMS Funding Assistanc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20-46230-520	EMS SERVICE CHARGE	\$ (306,123)	\$ (378,072)	\$ (390,298)	\$ (381,614)	\$ (172,261)	\$ (400,000)	\$ (400,000)	\$ (392,000)
20-47324-520	TOWNSHIP SERVICE AGREEMENT	\$ (61,820)	\$ (61,820)	\$ (64,701)	\$ (64,701)	\$ (64,701)	\$ (64,701)	\$ (64,701)	\$ (64,701)
20-48110-000	MISC - INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20-48220-512	INSUR DIVIDEND/AUDIT ADJ-EMS	\$ (2,361)	\$ (2,731)	\$ (2,385)	\$ (1,800)	\$ (1,815)	\$ (1,800)	\$ (1,800)	\$ (1,900)
20-48900-520	MISC REVENUE	\$ (134)	\$ (320)	\$ -	\$ (1,800)	\$ -	\$ (1,800)	\$ (1,800)	\$ (500)
20-48900-521	VOLUNTEER FUND REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20-49999-990	FUND BALANCE APPLIED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (694)
20-52220-110	EMS SALARY	\$ 162,570	\$ 177,135	\$ 183,690	\$ 184,127	\$ 135,021	\$ 201,878	\$ 201,878	\$ 207,452
20-52220-111	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20-52220-131	EMS CLOTHING & CLEANING	\$ 367	\$ -	\$ 3,950	\$ 4,000	\$ 271	\$ 4,000	\$ 4,000	\$ 4,000
20-52220-132	EMS DENTAL INS	\$ 237	\$ 239	\$ 226	\$ 1,191	\$ 186	\$ 1,239	\$ 1,239	\$ 1,277
20-52220-133	EMS HEALTH INS	\$ 4,064	\$ 4,390	\$ 4,753	\$ 4,536	\$ 3,577	\$ 4,785	\$ 4,785	\$ 6,101
20-52220-134	EMS INCOME CONTINUATION	\$ -	\$ -	\$ -	\$ 189	\$ -	\$ 192	\$ 192	\$ 201
20-52220-135	EMS LENGTH OF SERV AWARD PR	\$ 6,992	\$ 6,996	\$ 6,992	\$ 7,000	\$ -	\$ 7,000	\$ 7,000	\$ 7,000
20-52220-136	EMS LIFE INS	\$ 26	\$ 1,890	\$ 28	\$ 206	\$ 1,884	\$ 212	\$ 212	\$ 210
20-52220-138	EMS RETIREMENT	\$ 3,968	\$ 4,098	\$ 4,342	\$ 4,165	\$ 3,376	\$ 4,627	\$ 4,627	\$ 4,852
20-52220-150	EMS FICA	\$ 12,827	\$ 13,637	\$ 14,014	\$ 14,889	\$ 10,276	\$ 15,444	\$ 15,444	\$ 15,870
20-52220-180	RECOGNITION PROGRAM	\$ -	\$ -	\$ 313	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
20-52220-210	EMS PROFESSIONAL SERVICES	\$ 22,458	\$ 2,329	\$ 599	\$ 500	\$ 499	\$ 500	\$ 500	\$ 500
20-52220-251	EMS - IT MAINT & REPAIR	\$ 9,503	\$ 1,328	\$ 1,688	\$ 2,000	\$ 1,831	\$ 2,000	\$ 2,000	\$ 2,000
20-52220-252	EMS - IT EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
20-52220-290	EMS INTERCEPT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20-52220-295	EMS ADMIN SERVICES - BILLING	\$ -	\$ 23,890	\$ 25,788	\$ 27,139	\$ 13,663	\$ 26,000	\$ 26,000	\$ 28,000
20-52220-310	EMS OFFICE SUPPLIES	\$ 1,840	\$ 1,455	\$ 1,387	\$ 2,000	\$ 790	\$ 2,000	\$ 2,000	\$ 2,000
20-52220-330	EMS PROFESSIONAL DEVL	\$ 8,333	\$ 7,957	\$ 2,226	\$ 3,000	\$ 3,004	\$ 12,000	\$ 12,000	\$ 12,000
20-52220-340	EMS MED SUPPLIES & EQUIP	\$ 12,935	\$ 10,474	\$ 16,061	\$ 18,000	\$ 15,840	\$ 15,000	\$ 15,000	\$ 15,000
20-52220-341	EMS MED EQUIP MAINT	\$ 1,000	\$ 530	\$ 879	\$ 1,000	\$ 1,530	\$ 5,000	\$ 5,000	\$ 5,000
20-52220-343	EMS AMBULANCE FUEL	\$ 3,888	\$ 5,711	\$ 5,350	\$ 4,500	\$ 2,608	\$ 6,000	\$ 6,000	\$ 6,000
20-52220-350	EMS AMBULANCE MAINTENANCE	\$ 8,665	\$ 9,407	\$ 10,599	\$ 10,000	\$ 4,200	\$ 10,000	\$ 10,000	\$ 10,000
20-52220-355	EMS BUILDING MAINT & REPAIRS	\$ 12,960	\$ 3,181	\$ 10,638	\$ 7,500	\$ 844	\$ 6,000	\$ 6,000	\$ 6,000
20-52220-361	EMS COMMUNICATIONS	\$ 6,060	\$ 5,641	\$ 4,667	\$ 4,500	\$ 4,402	\$ 9,000	\$ 9,000	\$ 7,500
20-52220-362	EMS UTILITIES	\$ 5,670	\$ 6,436	\$ 5,669	\$ 6,000	\$ 3,101	\$ 6,000	\$ 6,000	\$ 6,000

EMS

Account Numbers	Account Titles	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021
		Actual 12/31/2017	Actual 12/31/2018	Actual 12/31/2019	Budget 12/31/2019	Current 9/30/2020	Budget 12/31/2020	Budget 12/31/2020	Budget 12/31/2021
20-52220-380	EMS ACT 102 EXPENSES-AIDS & TR	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ 4,000
20-52220-510	EMS PROPERTY INSURANCE	\$ 2,422	\$ 2,326	\$ 2,585	\$ 2,000	\$ 2,131	\$ 2,400	\$ 2,400	\$ 2,400
20-52220-511	EMS LIABILITY INSURANCE	\$ 4,939	\$ 5,446	\$ 6,690	\$ 4,524	\$ 5,792	\$ 5,400	\$ 5,400	\$ 5,400
20-52220-512	EMS WORKERS COMP INSURANCE	\$ 8,437	\$ 7,654	\$ 6,601	\$ 6,934	\$ 5,735	\$ 7,600	\$ 7,600	\$ 7,600
20-52220-513	EMS UNEMPLOYMENT INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20-52220-520	PRINCIPAL DEBT PAYMENT	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
20-52220-530	EMS BUILDING RENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20-52220-600	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20-52220-620	INTEREST DEBT - PAYMENT	\$ -	\$ -	\$ 2,117	\$ 2,250	\$ 871	\$ 2,400	\$ 2,400	\$ 2,400
20-52220-640	Transfer to Capital Projects	\$ -	\$ 310,263	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -
20-52220-660	TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ -	\$ 10,250	\$ -	\$ -	\$ -	\$ -
20-52220-740	EMS BAD DEBT EXPENSE	\$ 31,131	\$ 45,008	\$ 56,860	\$ 50,000	\$ 27,722	\$ 42,000	\$ 42,000	\$ 42,000
20-52220-741	Medicare/Medicaid Write Offs	\$ 85,332	\$ 112,303	\$ 114,374	\$ 118,363	\$ 49,286	\$ 125,000	\$ 125,000	\$ 125,000
20-55220-900	EMS INTEREST ON ADVANCE	\$ 1,778	\$ 602	\$ 610	\$ 250	\$ -	\$ 300	\$ 300	\$ 300
		\$ (54,515)	\$ 221,205	\$ (45,395)	\$ (26,766)	\$ (22,216)	\$ 8,813	\$ 405	\$ 405

Cemetery

Account Numbers	Account Titles	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2021
		Actual 12/31/2017	Actual 12/31/2018	Actual 12/31/2019	Budget 12/31/2019	Current 9/30/2020	Budget 12/31/2020	Budget 12/31/2020	Budget 12/31/2021
22-41110-540	TAXES	\$ (77,344)	\$ (71,704)	\$ (84,863)	\$ (84,863)	\$ (89,236)	\$ (89,236)	\$ (89,236)	\$ (86,910)
22-46541-540	LOT SALES REVENUE	\$ (6,475)	\$ (9,225)	\$ (6,075)	\$ (7,500)	\$ (11,425)	\$ (9,225)	\$ (9,225)	\$ (9,225)
22-46542-540	INTERMENT RECEIPTS	\$ (20,550)	\$ (16,150)	\$ (19,000)	\$ (19,000)	\$ (18,850)	\$ (16,150)	\$ (20,550)	\$ (20,550)
22-48110-540	INTEREST INCOME	\$ (273)	\$ -	\$ -	\$ (400)	\$ -	\$ (400)	\$ (400)	\$ (400)
22-48200-540	MISCELLANEOUS RENT	\$ (1,515)	\$ (1,515)	\$ (1,515)	\$ (1,515)	\$ (758)	\$ (1,515)	\$ (1,515)	\$ (1,515)
22-48640-512	INSUR DIVIDEND/AUDIT ADJ-CEMET	\$ (2,894)	\$ (814)	\$ (740)	\$ -	\$ (568)	\$ -	\$ -	\$ -
22-49999-990	FUND BALANCE APPLIED	\$ -	\$ -	\$ -	\$ (6,075)	\$ -	\$ -	\$ -	\$ -
22-54640-110	CEMETERY SALARY	\$ 69,684	\$ 71,833	\$ 73,710	\$ 73,764	\$ 50,409	\$ 75,622	\$ 77,916	\$ 77,916
22-54640-131	CEMETERY CLOTHING ALLOWANCE	\$ 476	\$ 149	\$ -	\$ -	\$ -	\$ 150	\$ 150	\$ 150
22-54640-132	CEMETERY DENTAL INS	\$ 512	\$ 607	\$ 660	\$ 555	\$ 629	\$ 578	\$ 542	\$ 542
22-54640-133	CEMETERY HEALTH INS	\$ 8,698	\$ 10,429	\$ 9,510	\$ 9,592	\$ 8,147	\$ 10,373	\$ 10,172	\$ 10,172
22-54640-134	CEMETERY INCOME CONT	\$ -	\$ -	\$ -	\$ 271	\$ -	\$ 275	\$ 278	\$ 278
22-54640-136	CEMETERY LIFE INS	\$ 315	\$ 293	\$ 286	\$ 295	\$ 217	\$ 301	\$ 311	\$ 311
22-54640-138	CEMETERY RETIREMENT	\$ 4,222	\$ 4,227	\$ 4,154	\$ 4,246	\$ 2,924	\$ 5,104	\$ 5,259	\$ 5,259
22-54640-150	CEMETERY FICA	\$ 5,649	\$ 5,558	\$ 5,585	\$ 5,543	\$ 3,786	\$ 5,785	\$ 5,961	\$ 5,961
22-54640-180	RECOGNITION PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ 100
22-54640-210	PROFESSIONAL SERVICES	\$ 637	\$ 816	\$ 656	\$ 675	\$ -	\$ -	\$ -	\$ -
22-54640-251	CEMETERY IT SERVICES & EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22-54640-340	CEM PURCHASE OF EQUIPMENT	\$ 83	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22-54640-343	CEMETERY FUEL	\$ -	\$ -	\$ 3,549	\$ 3,500	\$ 1,695	\$ 2,200	\$ 2,200	\$ 2,200
22-54640-350	CEMETERY MAINT EXP	\$ 11,096	\$ 9,355	\$ 14,182	\$ 14,500	\$ 9,767	\$ 10,500	\$ 10,500	\$ 10,500
22-54640-360	CEMETERY UTILITIES EXPENSE	\$ 805	\$ 1,297	\$ 1,397	\$ 1,300	\$ 461	\$ 1,000	\$ 1,000	\$ 1,000
22-54640-361	CEMETERY COMMUNICATION EXPENSE	\$ -	\$ -	\$ 471	\$ 1,200	\$ 314	\$ 1,200	\$ 800	\$ 800
22-54640-510	CEMETERY PROPERTY INSURANCE	\$ 673	\$ 644	\$ 651	\$ 593	\$ 459	\$ 593	\$ 593	\$ 593
22-54640-511	CEMETERY LIABILITY INSURANCE	\$ 1,184	\$ 1,072	\$ 1,472	\$ 813	\$ 1,144	\$ 813	\$ 813	\$ 813
22-54640-512	CEMETERY WORKERS COMP INS	\$ 2,635	\$ 2,384	\$ 2,263	\$ 2,506	\$ 1,458	\$ 1,932	\$ 2,005	\$ 2,005
22-54640-513	CEMETERY UNEMPLOYMENT INSURANC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22-54640-660	TRANSFER TO TRUST FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ (2,382)	\$ 9,431	\$ 6,353	\$ (0)	\$ (39,426)	\$ (0)	\$ (0)	\$ 0





Library

Account Numbers	Account Titles	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2021
		Actual	Actual	Actual	Budget	Current	Budget	Budget	Budget
		12/31/2017	12/31/2018	12/31/2019	12/31/2019	9/30/2020	12/31/2020	12/31/2020	12/31/2021
21-41110-550	GENERAL CITY APPROPRIATIONS	\$ (241,716)	\$ (255,598)	\$ (277,011)	\$ (277,011)	\$ (283,991)	\$ (283,991)	\$ (283,991)	\$ (292,671)
21-43720-550	COUNTY GRANT	\$ (53,574)	\$ (60,007)	\$ (61,298)	\$ (61,297)	\$ (65,811)	\$ (65,810)	\$ (65,810)	\$ (62,372)
21-43800-550	OTHER GRANTS & AIDS	\$ -	\$ -	\$ -	\$ -	\$ (2,000)	\$ -	\$ -	\$ -
21-43900-550	LSTA GRANT FROM ALS	\$ (3,395)	\$ (2,484)	\$ (1,205)	\$ (1,205)	\$ (2,659)	\$ -	\$ -	\$ -
21-46710-550	LIBRARY BOOK SALES	\$ (196)	\$ (310)	\$ (191)	\$ (143)	\$ (29)	\$ (90)	\$ (90)	\$ (190)
21-46711-550	LIBRARY COPIER REVENUES	\$ (4,133)	\$ (3,282)	\$ (3,312)	\$ (3,917)	\$ (948)	\$ (2,863)	\$ (2,863)	\$ (3,300)
21-46712-550	LIBRARY FINES	\$ (4,239)	\$ (4,412)	\$ (4,048)	\$ (4,800)	\$ (1,693)	\$ (4,273)	\$ (4,273)	\$ (4,200)
21-46713-550	OTHER RECEIPTS	\$ (14,523)	\$ (11,709)	\$ (11,887)	\$ (10,228)	\$ (12,067)	\$ (9,263)	\$ (9,263)	\$ (11,507)
21-48110-550	INTEREST INCOME	\$ (1,051)	\$ (1,975)	\$ (717)	\$ -	\$ -	\$ -	\$ -	\$ -
21-48111-550	DIVIDEND INCOME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21-48112-550	LIBRARY MUTUAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21-48113-550	LOSS ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21-48400-000	INSURANCE RECOVERIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21-48500-550	LIBRARY GIFTS	\$ (266,180)	\$ (302,470)	\$ (145,022)	\$ (7,500)	\$ (0)	\$ -	\$ -	\$ -
21-48700-512	INSUR DIVIDEND/AUDIT ADJ-LIBRA	\$ (88)	\$ (110)	\$ (96)	\$ -	\$ (74)	\$ -	\$ -	\$ -
21-49999-990	FUND BALANCE APPLIED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,900)	\$ -	\$ -
21-55700-110	LIBRARY SALARIES	\$ 156,713	\$ 170,665	\$ 173,085	\$ 183,198	\$ 124,665	\$ 182,968	\$ 182,968	\$ 199,996
21-55700-132	LIBRARY DENTAL INS	\$ 2,038	\$ 2,081	\$ 2,363	\$ 1,293	\$ 2,089	\$ 1,344	\$ 1,344	\$ 1,783
21-55700-133	LIBRARY HEALTH INS	\$ 34,054	\$ 34,992	\$ 34,351	\$ 33,218	\$ 32,240	\$ 43,152	\$ 43,152	\$ 44,754
21-55700-134	LIBRARY INCOME CONT	\$ -	\$ -	\$ -	\$ 416	\$ -	\$ 771	\$ 771	\$ 816
21-55700-136	LIBRARY LIFE INS	\$ 242	\$ 253	\$ 153	\$ 505	\$ 61	\$ 660	\$ 660	\$ 663
21-55700-138	LIBRARY RETIREMENT	\$ 9,303	\$ 9,696	\$ 8,375	\$ 11,999	\$ 6,141	\$ 11,748	\$ 11,748	\$ 13,017
21-55700-150	LIBRARY FICA	\$ 11,229	\$ 12,024	\$ 12,217	\$ 14,015	\$ 8,914	\$ 13,721	\$ 13,721	\$ 15,300
21-55700-180	RECOGNITION PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ 121	\$ 300	\$ 300	\$ 300
21-55700-210	LIBRARY PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21-55700-250	LIBRARY COPIER LEASE/MAINT	\$ 1,238	\$ 1,238	\$ 103	\$ 1,240	\$ -	\$ -	\$ -	\$ -
21-55700-251	LIBRARY- IT MAINT & REPAIR	\$ 18,217	\$ 19,411	\$ 24,647	\$ 25,000	\$ 15,378	\$ 20,000	\$ 20,000	\$ 19,000
21-55700-252	LIBRARY - IT EQUIP	\$ -	\$ 1,514	\$ 1,152	\$ 1,500	\$ 1,743	\$ 1,500	\$ 1,500	\$ 1,500
21-55700-280	LIBRARY OUTSIDE SERVICES	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21-55700-310	LIBRARY OFFICE SUPPLIES	\$ 1,936	\$ 2,592	\$ 2,393	\$ 2,500	\$ 1,456	\$ 2,500	\$ 2,500	\$ 2,500
21-55700-311	LIBRARY BOOK PROCESS SUPPLIES	\$ 2,830	\$ 1,848	\$ 2,276	\$ 2,000	\$ 563	\$ 2,000	\$ 2,000	\$ 2,000
21-55700-312	LIBRARY COPIER SUPPLIES	\$ 2,891	\$ 3,104	\$ 1,451	\$ 2,000	\$ 1,034	\$ 2,000	\$ 2,000	\$ 2,000
21-55700-313	LIBRARY POSTAGE	\$ 693	\$ 335	\$ 392	\$ 600	\$ 296	\$ 600	\$ 600	\$ 450
21-55700-330	LIBRARY PROFESSIONAL DEVL	\$ 1,081	\$ 1,493	\$ 1,461	\$ 1,000	\$ 135	\$ 2,500	\$ 2,500	\$ 2,500
21-55700-355	BLDG MAINTENANCE & REPAIR	\$ 11,657	\$ 10,207	\$ 23,721	\$ 21,750	\$ 28,892	\$ 22,830	\$ 22,830	\$ 17,000

Library

Account Numbers	Account Titles	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2021
		Actual 12/31/2017	Actual 12/31/2018	Actual 12/31/2019	Budget 12/31/2019	Current 9/30/2020	Budget 12/31/2020	Budget 12/31/2020	Budget 12/31/2021
21-55700-361	LIBRARY COMMUNICATIONS	\$ 2,688	\$ 3,380	\$ 4,502	\$ 2,000	\$ 1,972	\$ 3,500	\$ 3,500	\$ 3,500
21-55700-362	LIBRARY UTILITIES	\$ 7,534	\$ 9,823	\$ 14,483	\$ 13,500	\$ 8,053	\$ 11,000	\$ 11,000	\$ 11,000
21-55700-363	LIBRARY FUEL	\$ 1,704	\$ 4,140	\$ 6,471	\$ 4,400	\$ 3,447	\$ 4,400	\$ 4,400	\$ 5,000
21-55700-371	LIBRARY ADULT BOOKS	\$ 21,460	\$ 21,474	\$ 21,031	\$ 21,000	\$ 16,498	\$ 22,000	\$ 22,000	\$ 22,000
21-55700-372	LIBRARY CHILDREN'S BOOKS	\$ 9,200	\$ 10,086	\$ 9,683	\$ 10,000	\$ 8,909	\$ 11,000	\$ 11,000	\$ 11,000
21-55700-373	LIBRARY REFERENCE BOOKS	\$ 3,225	\$ 1,809	\$ 1,910	\$ 2,000	\$ 3,342	\$ 3,300	\$ 3,300	\$ 3,300
21-55700-374	LIBRARY - PERIODICALS	\$ 3,708	\$ 3,680	\$ 3,754	\$ 3,700	\$ 4,102	\$ 3,990	\$ 4,000	\$ 4,000
21-55700-376	LIBRARY PROGRAMMING SUPPLIES	\$ 3,536	\$ 3,795	\$ 3,931	\$ 3,000	\$ 3,289	\$ 3,000	\$ 3,000	\$ 3,000
21-55700-380	LIBRARY GIFT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21-55700-385	LIBRARY GRANT EXPENDITURES	\$ 3,399	\$ 2,918	\$ 747	\$ -	\$ 4,769	\$ -	\$ -	\$ -
21-55700-389	CASH SHORT & OVER	\$ (34)	\$ (40)	\$ (92)	\$ -	\$ (36)	\$ -	\$ -	\$ -
21-55700-390	LIBRARY ADVERTISING & PROMOS	\$ 455	\$ 691	\$ 255	\$ 300	\$ 120	\$ 300	\$ 300	\$ 200
21-55700-510	LIBRARY PROPERTY INSURANCE	\$ 1,504	\$ 2,695	\$ 2,447	\$ 1,495	\$ 2,168	\$ 2,783	\$ 2,783	\$ 2,783
21-55700-511	LIBRARY LIABILITY INSURANCE	\$ 700	\$ 938	\$ 700	\$ 901	\$ 547	\$ 957	\$ 957	\$ 957
21-55700-512	WORKERS COMPENSATION INSURANCE	\$ 346	\$ 309	\$ 343	\$ 366	\$ 276	\$ 366	\$ 366	\$ 277
21-55700-513	LIBRARY UNEMPLOYMENT INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21-55700-550	LIBRARY REPAYMENT TO CITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21-55700-640	TRANSFER TO CAPITAL PROJECTS	\$ -	\$ 350,000	\$ 352,703	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ (275,464)	\$ 44,793	\$ 206,223	\$ 0	\$ (88,092)	\$ -	\$ -	\$ 16,358

Tax Payer Contributions from General Levy Limit

	12/31/2014	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2021
GENERAL CITY APPROPRIATIONS	\$ (186,395)	\$ (213,858)	\$ (225,488)	\$ (241,716)	\$ (255,598)	\$ (277,011)	

TID 5

Interim Rate **22.95755**

Account Numbers	Account Titles	FY 2017		FY 2018		FY 2019		FY 2020		Interim Rate		
		Actual	12/31/2017	Actual	12/31/2018	Actual	12/31/2019	Budget	9/30/2020	Budget	12/31/2020	Budget
25-41110-000	GENERAL PROPERTY TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25-41120-570	TIF #5 INCREMENT	\$ (117,804)	\$ (114,525)	\$ (187,083)	\$ (187,304)	\$ (237,889)	\$ (236,188)	\$ (271,726)	\$ (271,726)	\$ (271,726)	\$ (271,726)	\$ (271,726)
25-43430-000	STATE AID	\$ (1,570)	\$ (1,593)	\$ (2,495)	\$ (2,456)	\$ (7,607)	\$ (5,975)	\$ (12,718)	\$ (12,718)	\$ (12,718)	\$ (12,718)	\$ (12,718)
25-43531-520	State 80/20 Enhancement Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25-43531-530	EAGER BUILDING RESTOR CDBG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25-48150-570	DEVELOPMENT AGREEMENT REVENUE	\$ (17,011)	\$ (7,270)	\$ (6,515)	\$ (12,000)	\$ (3,286)	\$ (12,230)	\$ (3,000)	\$ (3,000)	\$ (3,000)	\$ (3,000)	\$ (3,000)
25-48500-000	DONATIONS	\$ -	\$ (175,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25-49100-530	Proceeds from Long-term Debt	\$ (895,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25-49270-000	TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,629)	\$ (26,000)	\$ (26,000)	\$ (26,000)	\$ (26,000)	\$ (26,000)
25-49999-990	Fund Balance Applied	\$ (815,328)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25-57900-210	Professional Services	\$ 617	\$ 7,298	\$ 3,596	\$ 5,000	\$ 2,250	\$ 1,000	\$ 5,000	\$ 5,000	\$ 1,000	\$ 5,000	\$ 5,000
25-57900-801	Land Acquisition/Right of Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000
25-57900-802	Landscaping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25-57900-847	BRIDGE REPLACEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25-57900-850	Sewer & Water Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25-57900-860	Road Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25-57950-210	ADMINISTRATIVE SERVICES	\$ 2,161	\$ 1,169	\$ 2,720	\$ 2,500	\$ 180	\$ 4,000	\$ 7,000	\$ 7,000	\$ 4,000	\$ 7,000	\$ 7,000
25-57950-600	DEBT SERVICE	\$ 1,043,054	\$ 76,353	\$ 167,470	\$ 167,470	\$ 164,250	\$ 164,250	\$ 156,340	\$ 156,340	\$ 164,250	\$ 156,340	\$ 156,340
25-57950-751	Development Assistance	\$ -	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ 13,759	\$ 13,759	\$ -	\$ -	\$ 13,759
25-58940-620	INTEREST & INTERFUND PAYMENT	\$ -	\$ -	\$ -	\$ 22,000	\$ -	\$ 90,000	\$ -	\$ -	\$ 90,000	\$ -	\$ -
		\$ (800,882)	\$ 66,432	\$ (22,307)	\$ (4,790)	\$ (82,102)	\$ (772)	\$ (6,345)	\$ (6,345)	\$ (772)	\$ (6,345)	\$ (6,345)



TID 6

**Interim Rate \$ 22.95755**

Account Numbers	Account Titles	FY 2017		FY 2018		FY 2019		FY 2020		Interim Rate		
		Actual	12/31/2017	Actual	12/31/2018	Actual	12/31/2019	Budget	9/30/2020	Budget	12/31/2020	Budget
26-41110-000	GENERAL PROPERTY TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26-41120-570	TIF #6 INCREMENT	\$ (66,670)	\$ (67,596)	\$ (73,439)	\$ (73,525)	\$ (110,980)	\$ (110,980)	\$ (110,186)	\$ (113,422)	\$ -	\$ -	\$ -
26-43430-000	STATE AID	\$ (522)	\$ (529)	\$ (1,052)	\$ (1,039)	\$ (9,351)	\$ (9,351)	\$ (8,809)	\$ (17,651)	\$ -	\$ -	\$ -
26-46120-000	SPEC ASSESS REV	\$ (305,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26-46882-100	ANNEX TAX COLLECTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26-48110-510	INTEREST INCOME	\$ (919)	\$ (695)	\$ (976)	\$ -	\$ (237)	\$ (237)	\$ (695)	\$ (695)	\$ -	\$ -	\$ (695)
26-48110-540	INTEREST ON ADVANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26-48150-570	DEVELOPMENT AGREEMENT REVENUE	\$ (9,688)	\$ (12,351)	\$ (7,000)	\$ (8,000)	\$ (15,502)	\$ (15,502)	\$ (11,000)	\$ -	\$ -	\$ -	\$ -
26-48500-000	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26-49100-570	PROCEEDS FROM LONG TERM DEBT	\$ (639,220)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26-49270-000	TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26-49999-990	Fund Balance Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26-57900-210	Professional Services	\$ 305	\$ -	\$ 500	\$ 1,500	\$ 250	\$ 250	\$ 500	\$ 500	\$ -	\$ -	\$ 500
26-57900-802	Landscaping -Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26-57900-850	Sewer & Water Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26-57900-855	Storm Sewer/Pond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26-57900-860	Road Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26-57900-885	Electric Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26-57950-210	ADMINISTRATIVE SERVICES	\$ 1,902	\$ 1,650	\$ 1,650	\$ 1,000	\$ 150	\$ 150	\$ 2,000	\$ 3,000	\$ -	\$ -	\$ -
26-57950-600	DEBT SERVICE	\$ 1,044,613	\$ 70,356	\$ 68,398	\$ 68,398	\$ 72,598	\$ 72,598	\$ 72,598	\$ 71,948	\$ -	\$ -	\$ -
26-57950-610	TRANSFER OUT TO CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26-57950-710	ANNEX TAX REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26-57950-751	Development Assistance	\$ -	\$ -	\$ -	\$ 6,384	\$ 40,786	\$ 40,786	\$ 39,000	\$ 31,679	\$ -	\$ -	\$ -
26-58940-620	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 24,801	\$ (9,165)	\$ (11,919)	\$ (5,282)	\$ (22,287)	\$ (22,287)	\$ (16,592)	\$ (24,641)	\$ -	\$ -	\$ -



TID 7

**Interim Rate \$ 22.95755**

Account Numbers	Account Titles	FY 2017		FY 2018		FY 2019		FY 2020		Interim Rate		
		Actual	12/31/2017	Actual	12/31/2018	Actual	12/31/2019	Budget	12/31/2020	Budget	12/31/2020	Budget
27-41110-000	GENERAL PROPERTY TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27-41120-570	TIF #7 INCREMENT	\$ (55,293)	\$ (52,817)	\$ (27,152)	\$ (27,184)	\$ (35,561)	\$ (35,307)	\$ (47,855)	\$ (47,855)	\$ (47,855)	\$ (47,855)	\$ (47,855)
27-41210-000	CONVERT FARMLAND TAX PENALTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27-43430-000	STATE AID	\$ (3,528)	\$ (3,580)	\$ (4,065)	\$ (3,978)	\$ (42,263)	\$ (38,597)	\$ (80,462)	\$ (80,462)	\$ (80,462)	\$ (80,462)	\$ (80,462)
27-46120-000	SPEC ASSESS REV	\$ (26,203)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27-46415-570	DEVELOPER REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27-46882-100	ANNEX TAX COLLECTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27-48110-510	INTEREST INCOME	\$ (683)	\$ (953)	\$ (650)	\$ -	\$ (57)	\$ (500)	\$ (500)	\$ (500)	\$ (500)	\$ (500)	\$ (500)
27-48110-540	INTEREST ON ADVANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27-48130-530	INT SPEC ASSESS & SPEC CHARGES	\$ (1,310)	\$ -	\$ -	\$ (483)	\$ -	\$ (241)	\$ (121)	\$ (121)	\$ (121)	\$ (121)	\$ (121)
27-49100-570	PROCEEDS FROM LONG TERM DEBT	\$ (1,039,700)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27-49999-990	Fund Balance Applied	\$ -	\$ -	\$ -	\$ (35,881)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27-57900-210	Professional Services	\$ 7,107	\$ -	\$ 500	\$ 1,500	\$ 395	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
27-57900-802	Landscaping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27-57900-840	Sewer Lift Station	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27-57900-850	Sewer & Water Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27-57900-855	Storm Sewer/Pond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27-57900-860	Road Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27-57900-885	Electric Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27-57950-210	ADMINISTRATIVE SERVICES	\$ 2,896	\$ 150	\$ 1,650	\$ 500	\$ 150	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
27-57950-380	CONVERT FARMLAND PENALTY DIST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27-57950-600	DEBT SERVICE	\$ 1,103,042	\$ 62,913	\$ 65,525	\$ 65,525	\$ 64,150	\$ 64,150	\$ 63,050	\$ 63,050	\$ 63,050	\$ 63,050	\$ 63,050
27-57950-710	ANNEX TAX REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27-57950-751	Development Assistance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27-57960-600	TRANSFER OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27-58940-620	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ (13,672)	\$ 5,713	\$ 35,809	\$ (0)	\$ (13,186)	\$ (3,995)	\$ (59,388)	\$ (59,388)	\$ (59,388)	\$ (59,388)	\$ (59,388)













Debt Fund

Account Numbers	Account Titles	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2021
		Actual	Actual	Actual	Budget	Current	Budget	Budget	Budget
		12/31/2017	12/31/2018	12/31/2019	12/31/2019	9/30/2020	12/31/2020	12/31/2020	12/31/2021
30-41110-580	TAXES	\$ (233,850)	\$ (336,032)	\$ (585,687)	\$ (585,687)	\$ (613,279)	\$ (613,279)	\$ (613,279)	\$ (573,284)
30-42000-000	SPEC ASSESS/SPEC CHRGS	\$ (39,169)	\$ (25,725)	\$ (25,254)	\$ (20,000)	\$ -	\$ (13,000)	\$ (13,000)	\$ (13,000)
30-42215-000	STORM SEWER SP ASSESS REV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-42220-000	SANITARY & STORM SEWER SA REV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-42225-000	CURB/GUTTER SPEC ASSESS REV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-42230-000	DRIVEWAY SPEC ASSESS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-42235-000	SIDEWALK SPEC ASSESS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-42240-000	WATERMANS SPEC ASSESS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-42400-530	STREET RELATED FACILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-48130-530	INT SPEC ASSESS & SPEC CHARGES	\$ (3,458)	\$ (2,743)	\$ (2,852)	\$ (2,800)	\$ (182)	\$ (800)	\$ (800)	\$ (800)
30-48900-000	MISC REVENUES	\$ (23,000)	\$ (8,523)	\$ (21,364)	\$ (21,200)	\$ -	\$ -	\$ -	\$ -
30-49100-580	PROCEEDS FROM LONG-TERM DEBT	\$ 1,000	\$ (1,575,000)	\$ (615,000)	\$ (615,000)	\$ -	\$ -	\$ -	\$ -
30-49210-100	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-49240-580	TRANS FROM CAPITAL PROJ FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-49241-580	TRANSFER FROM TIFS	\$ (3,248,477)	\$ (263,443)	\$ (354,305)	\$ (354,305)	\$ (353,910)	\$ (353,910)	\$ (353,910)	\$ (344,251)
30-49950-210	Transfer from EMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-49999-990	FUND BALANCE APPLIED	\$ -	\$ -	\$ -	\$ (30,000)	\$ -	\$ (30,000)	\$ (30,000)	\$ (30,000)
30-58940-210	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 2,890	\$ 2,950	\$ 800	\$ -	\$ -	\$ -
30-58940-610	PRINCIPAL PAYMENT	\$ 3,258,147	\$ 2,082,328	\$ 1,390,520	\$ 1,390,520	\$ 831,788	\$ 832,638	\$ 832,638	\$ 816,543
30-58940-620	INTEREST PAYMENTS	\$ 190,427	\$ 110,029	\$ 234,367	\$ 234,322	\$ 178,351	\$ 178,351	\$ 178,351	\$ 144,792
30-58940-630	DEBT ISSUANCE COST	\$ 17,703	\$ 73,724	\$ 1,200	\$ 1,200	\$ 400	\$ -	\$ -	\$ -
30-58940-650	TRANSFER TO CAPITAL PROJ FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ (80,677)	\$ 54,615	\$ 24,514	\$ -	\$ 43,969	\$ -	\$ -	\$ -



Capital Improvement Projects

Account Numbers	Account Titles	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Actual	Budget	Current	Budget	Budget
		12/31/2017	12/31/2018	12/31/2019	12/31/2019	9/30/2020	12/31/2020	12/31/2021
40-41110-570	PROPERTY TAX LEVY	\$ (265,750)	\$ (159,900)	\$ (203,100)	\$ (203,100)	\$ (159,105)	\$ (159,105)	\$ (227,071)
40-42422-002	TRANSFER FROM OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-43420-000	Expenditure Restrain Grant	\$ (44,149)	\$ -	\$ (39,584)	\$ (39,500)	\$ (53,741)	\$ (53,741)	\$ (47,679)
40-43484-570	Historic Preservation Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-43530-570	GRANTS/INCENTIVES/AID	\$ -	\$ (12,000)	\$ -	\$ -	\$ (18,295)	\$ (15,000)	\$ (15,000)
40-43531-520	State 80/20 Enhancement Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-44123-510	LOCAL VECH REGISTRATION FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-46130-570	SIDEWALK SPEC ASSESS REVENUE	\$ -	\$ -	\$ (2,091)	\$ -	\$ -	\$ (2,500)	\$ (2,000)
40-46324-570	STORM WATER FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-46720-570	PARK LAND FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-46721-570	PARK SHELTER RENTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-46722-570	BIKE PATH FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-48110-570	INTEREST INCOME	\$ (828)	\$ (1,810)	\$ (2,188)	\$ -	\$ (429)	\$ -	\$ -
40-48300-570	SALE OF CITY PROPERTY	\$ (5,074)	\$ (12,695)	\$ (27,250)	\$ (27,250)	\$ (9,350)	\$ -	\$ (1,800)
40-48500-650	Wahlen Foundation Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-48501-650	Donations	\$ (34,164)	\$ (349,968)	\$ (1,100)	\$ -	\$ (100)	\$ -	\$ -
40-48502-650	Courtier Foundation Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-48900-000	REFUND OF PRIOR YEAR EXPENSE	\$ (3,258)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-49100-570	PROCEEDS FROM NOTES ISSUANCE	\$ (250,000)	\$ (4,105,000)	\$ (175,000)	\$ (715,000)	\$ -	\$ -	\$ (14,173,900)
40-49150-570	PROCEEDS OF CAPITAL LEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-49200-570	TRANSFER FROM OTHER FUNDS	\$ -	\$ (310,263)	\$ (352,703)	\$ (350,000)	\$ -	\$ -	\$ -
40-49210-100	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-49300-570	TRANSFERS FROM UNDESIGNATED FB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-49950-700	Transfer from W&L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,750)	\$ (63,000)
40-49999-990	FUND BALANCE APPLIED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,250)	\$ (16,000)
40-51030-840	Court Equipment Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-51070-840	City Clerk Equipment Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-52200-821	Police Building Improvements	\$ 20,013	\$ 60,161	\$ 5,021	\$ 5,400	\$ 9,141	\$ 10,000	\$ 40,000
40-52200-830	Police Vehicle Purchase	\$ 39,424	\$ -	\$ 76,609	\$ 76,900	\$ 10	\$ -	\$ 59,900
40-52200-840	Police Equipment Purchase	\$ 19,294	\$ 29,670	\$ 21,736	\$ 21,650	\$ 9,578	\$ 16,150	\$ 84,900
40-53300-802	DPW Landscaping/Sidewalk Prog	\$ 27,155	\$ 43,333	\$ 76,305	\$ 75,000	\$ 16,036	\$ 75,000	\$ 75,000
40-53300-803	DPW TREE REMOVAL	\$ -	\$ 44,212	\$ 8,039	\$ 15,000	\$ -	\$ -	\$ -
40-53300-821	DPW BUILDINGS AND GROUNDS	\$ 4,000	\$ -	\$ 145,899	\$ 145,000	\$ 1,798	\$ 12,000	\$ 375,000
40-53300-840	DPW Equipment Purchase	\$ 5,500	\$ 183,251	\$ 114,809	\$ 138,400	\$ 211,095	\$ 84,700	\$ 227,750
40-53300-860	DPW Road Construction	\$ 12,160	\$ 330,413	\$ 375,441	\$ 382,000	\$ 43,989	\$ -	\$ 796,000



Capital Improvement Projects

Account Numbers	Account Titles	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2021
		Actual 12/31/2017	Actual 12/31/2018	Actual 12/31/2019	Budget 12/31/2019	Current 9/30/2020	Budget 12/31/2020	Budget 12/31/2020	Budget 12/31/2021
40-54640-803	Cemetery Improvements	\$ 1,176	\$ 3,293	\$ 8,389	\$ 7,000	\$ 184	\$ -	\$ -	\$ -
40-54640-840	Cemetery Equipment Purchase	\$ -	\$ 15,000	\$ 599	\$ -	\$ -	\$ -	\$ -	\$ -
40-55700-821	Library Building Improvements	\$ 197,395	\$ 3,206,969	\$ 265,479	\$ 260,000	\$ 4,412	\$ -	\$ -	\$ -
40-55700-840	Library Equipment Purchase	\$ 3,087	\$ -	\$ 4,679	\$ 6,000	\$ -	\$ -	\$ -	\$ -
40-55720-803	Park Improvements	\$ 20,757	\$ 23,533	\$ 2,739	\$ 15,000	\$ -	\$ 13,000	\$ 3,820,000	\$ -
40-55720-821	PARK BLDG IMPROVEMENTS	\$ 5,176	\$ -	\$ 44,285	\$ 29,500	\$ 5,786	\$ 2,000	\$ 15,000	\$ -
40-55720-840	PARK EQUIP PURCHASE	\$ 20,888	\$ 15,167	\$ 399	\$ -	\$ -	\$ -	\$ -	\$ -
40-55720-890	Park Planning & Mapping	\$ 163	\$ 15,389	\$ 2,835	\$ 3,000	\$ -	\$ -	\$ -	\$ -
40-55730-803	POOL Improvements	\$ 72,286	\$ -	\$ 17,886	\$ 18,000	\$ 29,522	\$ -	\$ 8,900,000	\$ -
40-55730-840	POOL Equipment Purchase	\$ 8,835	\$ 908	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-55750-821	Youth Center Building	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -
40-57960-821	City Hall Building Improvement	\$ 162	\$ 379	\$ (82)	\$ -	\$ -	\$ -	\$ -	\$ -
40-57960-822	ENERGY EFFICIENCY PROJECTS	\$ -	\$ -	\$ 10,515	\$ 10,000	\$ -	\$ 7,500	\$ 27,000	\$ -
40-57960-823	Sale of City Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-57960-824	PROPERTY ACQUISITION/SERVICES	\$ -	\$ 74	\$ 60,000	\$ 74,000	\$ 7,603	\$ 16,000	\$ 16,000	\$ -
40-57960-830	CITY HALL BUILDING	\$ 13,373	\$ 27,099	\$ 4,863	\$ 5,000	\$ 5,366	\$ 3,050	\$ 49,900	\$ -
40-57960-831	VOTING BOOTHS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-57960-832	FINANCE SOFTWARE UPGRADE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-57960-833	CITY TECH AND COMMUNICATION	\$ 10,922	\$ -	\$ -	\$ -	\$ 12,112	\$ 12,946	\$ -	\$ -
40-57960-840	GENERAL EQUIP AND VEHICLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-57960-880	PARK LAND ACQUISITION	\$ -	\$ -	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ -
40-57960-887	DITCH PROJECT-STORMWATER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-57960-890	COMPREHENSIVE PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -
40-57960-891	MAPPING	\$ 1,541	\$ 1,515	\$ 3,083	\$ 3,000	\$ 5,349	\$ 2,000	\$ -	\$ -
40-57960-892	OTHER STUDIES, SERVICES, PLANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -
40-57960-895	Designate FB for Playground Eq	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-57960-896	Designate FB for Skate Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-58940-020	INTEREST ON ADVANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-58940-600	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-58940-630	DEBT ISSUANCE COST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-58940-800	PRINCIPAL CAPITAL LEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-58940-900	INTEREST CAPITAL LEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ (91,165)	\$ (640,508)	\$ 460,752	\$ -	\$ 120,961	\$ -	\$ -	\$ -

Sewer: WWTP, Sanitary Sewer and Lift Stations

Account Numbers	Account Titles	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021
		Actual 12/31/2017	Actual 12/31/2018	Actual 12/31/2019	Budget 12/31/2019	Current 9/30/2020	Budget 12/31/2020	Budget 12/31/2021
60-42220-530	Lift Station #6 SA Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-42400-530	PRINCIPAL LINCOLN ST SPECIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-46408-530	Industrial Sewer Fees	\$ (23,206)	\$ (27,210)	\$ (33,572)	\$ (35,000)	\$ (26,132)	\$ (34,000)	\$ (34,000)
60-46409-530	Outside Muni Sewer Fees	\$ (460)	\$ (127)	\$ (149)	\$ (250)	\$ (105)	\$ (250)	\$ (250)
60-46410-530	RESIDENTIAL SEWER FEES	\$ (706,456)	\$ (835,650)	\$ (1,015,974)	\$ (1,015,320)	\$ (842,945)	\$ (1,052,919)	\$ (1,280,127)
60-46411-530	COMMERCIAL SEWER FEES	\$ (94,789)	\$ (161,833)	\$ (205,964)	\$ (192,686)	\$ (148,028)	\$ (204,000)	\$ (259,515)
60-46412-530	MISC OPERATING REVENUE	\$ (4,752)	\$ (6,003)	\$ (7,094)	\$ (7,000)	\$ (1,131)	\$ (4,000)	\$ (4,000)
60-46413-530	SEWER NEW CONNECT HOOK UP FEE	\$ (59,872)	\$ (54,075)	\$ (67,400)	\$ (67,000)	\$ (34,200)	\$ (45,000)	\$ (30,000)
60-46414-530	CAPITAL CONTRIBUTIONS-SEWER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-47341-530	Public Authorities Sewer Fees	\$ (17,927)	\$ (28,446)	\$ (33,797)	\$ (33,000)	\$ (18,488)	\$ (35,500)	\$ (35,500)
60-47412-530	WIND TURBINE	\$ (22,092)	\$ (12,977)	\$ (23,375)	\$ (29,800)	\$ (19,620)	\$ (19,800)	\$ (19,800)
60-48110-510	INT ON TEMP INVESTMENTS	\$ (2,389)	\$ (8,871)	\$ (19,307)	\$ (15,000)	\$ (7,159)	\$ (16,000)	\$ (12,000)
60-48110-530	INTEREST ON BORROWINGS	\$ (7,410)	\$ (14,707)	\$ (20,477)	\$ (18,820)	\$ (5,204)	\$ (21,000)	\$ (15,000)
60-48130-530	Special Assessment Int Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-48300-530	Sale of WWTP Equipment	\$ -	\$ -	\$ -	\$ -	\$ (35,231)	\$ -	\$ -
60-48500-512	INSUR DIVIDEND/AUDIT ADJ-WWTP	\$ (1,019)	\$ (1,299)	\$ (1,152)	\$ -	\$ (884)	\$ -	\$ -
60-48850-530	Gain on Sale of Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-48900-530	MISC REVENUE	\$ -	\$ -	\$ (12,743)	\$ (12,000)	\$ -	\$ -	\$ -
60-49000-000	GRANT REVENUE	\$ -	\$ -	\$ -	\$ -	\$ (3,974)	\$ -	\$ -
60-49100-530	PROCEEDS FROM LONG TERM DEBT	\$ -	\$ -	\$ (2,539,557)	\$ (2,550,000)	\$ (28,942)	\$ -	\$ (1,086,000)
60-49200-100	DNR REPLACEMENT FUND DEPOSITS	\$ -	\$ -	\$ -	\$ (43,170)	\$ -	\$ (43,170)	\$ (43,170)
60-49990-000	DNR REPLACEMENT FUNDS APPLIED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-49991-000	RETAINED EARNINGS APPLIED	\$ 135,564	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-52540-010	DNR REPLACEMENT FUND DEPOSITS	\$ -	\$ -	\$ -	\$ 43,170	\$ -	\$ 43,170	\$ 43,170
60-53500-110	WWTP SALARY	\$ 80,401	\$ 90,932	\$ 106,735	\$ 123,154	\$ 89,570	\$ 146,945	\$ 173,350
60-53500-131	WWTP CLOTHING ALLOWANCE	\$ 257	\$ 239	\$ 229	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
60-53500-132	WWTP DENTAL INS	\$ 1,945	\$ 1,868	\$ 1,898	\$ 2,606	\$ 1,360	\$ 3,174	\$ 3,968
60-53500-133	WWTP HEALTH INS	\$ 22,135	\$ 24,915	\$ 26,678	\$ 28,461	\$ 23,128	\$ 36,311	\$ 47,645
60-53500-134	WWTP INCOME CONT	\$ -	\$ -	\$ -	\$ 190	\$ -	\$ 285	\$ 398
60-53500-136	WWTP LIFE INS	\$ 148	\$ 103	\$ 114	\$ 381	\$ 110	\$ 184	\$ 263
60-53500-138	WWTP RETIREMENT	\$ 5,653	\$ 5,798	\$ 6,564	\$ 7,957	\$ 6,541	\$ 9,779	\$ 11,543
60-53500-150	WWTP FICA	\$ 6,585	\$ 6,819	\$ 8,003	\$ 9,421	\$ 6,764	\$ 11,241	\$ 13,261
60-53500-160	Compensated Absences Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-53500-180	RECOGNITION PROGRAM	\$ 250	\$ 82	\$ 120	\$ 250	\$ 30	\$ 250	\$ 250
60-53500-210	WWTP PROFESSIONAL SERVICES	\$ 15,856	\$ 12,838	\$ 14,207	\$ 5,000	\$ 10,730	\$ 5,000	\$ 8,000

Sewer: WWTP, Sanitary Sewer and Lift Stations

Account Numbers	Account Titles	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021
		Actual 12/31/2017	Actual 12/31/2018	Actual 12/31/2019	Budget 12/31/2019	Current 9/30/2020	Budget 12/31/2020	Budget 12/31/2021
60-53500-211	WWTP PROF SERVICES - CIP	\$ -	\$ 11,454	\$ -	\$ 120,000	\$ 20,761	\$ -	\$ -
60-53500-214	WWTP LABORATORY SERVICES	\$ 5,946	\$ 9,098	\$ 8,216	\$ 5,000	\$ 4,700	\$ 5,000	\$ 5,000
60-53500-215	SLUDGE HAULING	\$ -	\$ 52,741	\$ 23,835	\$ 60,000	\$ 14,560	\$ 30,000	\$ 17,000
60-53500-251	WWTP IT MAINT & REPAIR	\$ 1,751	\$ 2,341	\$ 3,265	\$ 1,000	\$ 5,046	\$ 1,000	\$ 2,000
60-53500-252	WWTP IT EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
60-53500-295	WWTP ACCOUNTING & COLLECTIONS	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ 16,500
60-53500-310	WWTP GEN OFFICE SUPPLIES & EXP	\$ 682	\$ 832	\$ 748	\$ 1,000	\$ 603	\$ 1,000	\$ 1,000
60-53500-330	WWTP PROFESSIONAL DEVL	\$ 2,405	\$ 4,037	\$ 3,489	\$ 6,000	\$ 2,065	\$ 6,000	\$ 6,000
60-53500-340	WWTP GENERAL PLANT SUPPLIES	\$ 6,562	\$ 6,409	\$ 20,927	\$ 21,000	\$ 9,368	\$ 10,000	\$ 12,000
60-53500-343	WWTP FUEL	\$ -	\$ -	\$ -	\$ -	\$ 1,191	\$ 2,000	\$ 2,000
60-53500-355	WWTP PLANT MAINT & REPAIR	\$ 21,733	\$ 19,404	\$ 39,203	\$ 40,500	\$ 16,109	\$ 20,000	\$ 22,000
60-53500-361	WWTP COMMUNICATIONS	\$ 5,336	\$ 3,274	\$ 1,853	\$ 2,500	\$ 2,389	\$ 2,500	\$ 3,000
60-53500-362	WWTP ELECTRIC/WATER EXP	\$ 56,946	\$ 50,294	\$ 62,528	\$ 55,000	\$ 37,109	\$ 55,000	\$ 55,000
60-53500-363	WWTP NATURAL GAS EXP	\$ 2,855	\$ 2,510	\$ 4,414	\$ 3,000	\$ 2,675	\$ 4,500	\$ 4,500
60-53500-390	WWTP MISCELLANEOUS EXP	\$ 5,779	\$ 18,446	\$ -	\$ 4,500	\$ 529	\$ 4,500	\$ 4,000
60-53500-391	WWTP READING & COLLECTION EXP	\$ 4,415	\$ 4,290	\$ 3,603	\$ 4,000	\$ -	\$ 4,000	\$ 16,500
60-53500-392	WWTP PUBLIC REALATIONS AND ADV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
60-53500-510	WWTP PROPERTY INSURANCE	\$ 7,287	\$ 8,898	\$ 7,562	\$ 7,400	\$ 4,625	\$ 7,400	\$ 7,400
60-53500-511	WWTP LIABILITY INSURANCE	\$ 4,045	\$ 4,650	\$ 4,374	\$ 4,172	\$ 3,341	\$ 4,172	\$ 4,172
60-53500-512	WORKERS COMPENSATION INSURANCE	\$ 4,106	\$ 3,713	\$ 3,518	\$ 3,876	\$ 2,345	\$ 3,108	\$ 3,615
60-53500-530	DEBT PRINCIPAL PAYMENT	\$ -	\$ 0	\$ 441,984	\$ 472,946	\$ 542,395	\$ 589,000	\$ 556,531
60-53500-541	DEPRECIATION-METERS	\$ 18,258	\$ 19,901	\$ 21,620	\$ 20,000	\$ -	\$ 20,000	\$ 20,000
60-53500-542	WWTP METER PILOT	\$ 6,432	\$ 6,355	\$ 7,550	\$ 4,300	\$ -	\$ 6,400	\$ 6,400
60-53500-543	WWTP RETURN ON METERS	\$ 13,973	\$ 15,639	\$ 18,010	\$ 11,000	\$ -	\$ 14,500	\$ 14,500
60-53500-620	WWTP INT ON LONG TERM DEBT	\$ 87,214	\$ 92,610	\$ 150,121	\$ 114,327	\$ 91,460	\$ 150,000	\$ 144,254
60-53500-630	AMORTIZATION OF BOND DISCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-53500-740	Bad Debt Expense	\$ -	\$ -	\$ 396	\$ -	\$ -	\$ -	\$ -
60-53500-741	CLEAN WATER REBATE PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
60-53500-820	WWTP UPGRADES	\$ -	\$ -	\$ -	\$ 900,000	\$ 14,992	\$ -	\$ -
60-53500-821	WWTP WIND TURBINE	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ -
60-53500-822	WWTP WIND TURBINE RECONCILIATI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-53500-830	WWTP FINE SCREEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-53500-840	Equipment Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,000
60-53500-850	Sanitary Sewer Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-53500-860	WWTP BILLING EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sewer: WWTP, Sanitary Sewer and Lift Stations

Account Numbers	Account Titles	FY 2017		FY 2018		FY 2019		FY 2020		FY 2021	
		Actual	Budget	Actual	Budget	Actual	Budget	Current	Budget	Current	Budget
		12/31/2017	12/31/2018	12/31/2019	12/31/2019	12/31/2019	12/31/2019	9/30/2020	12/31/2020	12/31/2020	12/31/2021
60-53500-865	Road Remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-53510-110	SANITARY SEWER SALARY	\$ 49,343	\$ 57,531	\$ 61,997	\$ 60,410	\$ 60,410	\$ 60,410	\$ 51,959	\$ 65,087	\$ 65,087	\$ 53,769
60-53510-132	SAN SEWER DENTAL INS	\$ 1,131	\$ 1,203	\$ 1,198	\$ 1,234	\$ 1,234	\$ 1,234	\$ 1,195	\$ 1,230	\$ 1,230	\$ 883
60-53510-133	SANITARY SEWER HEALTH INS	\$ 15,235	\$ 17,147	\$ 16,615	\$ 16,779	\$ 16,779	\$ 16,779	\$ 15,639	\$ 19,177	\$ 19,177	\$ 14,850
60-53510-134	SANITARY SEWER INCOME CONT	\$ -	\$ -	\$ -	\$ 254	\$ 254	\$ 254	\$ -	\$ 269	\$ 269	\$ 212
60-53510-136	SANITARY SEWER LIFE INS	\$ 86	\$ 98	\$ 119	\$ 178	\$ 178	\$ 178	\$ 106	\$ 195	\$ 195	\$ 141
60-53510-138	SANITARY SEWER RETIREMENT	\$ 3,267	\$ 3,652	\$ 3,748	\$ 3,872	\$ 3,872	\$ 3,872	\$ 3,390	\$ 4,306	\$ 4,306	\$ 3,495
60-53510-150	SANITARY SEWER FICA	\$ 3,789	\$ 4,327	\$ 4,600	\$ 4,621	\$ 4,621	\$ 4,621	\$ 3,800	\$ 4,979	\$ 4,979	\$ 4,113
60-53510-210	SANITARY PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,893	\$ 15,000	\$ 15,000	\$ 15,000
60-53510-211	STWT PROF SERVICES - CIP	\$ 684	\$ 616	\$ 4,876	\$ 45,000	\$ 45,000	\$ 45,000	\$ 1,708	\$ 5,000	\$ 5,000	\$ 5,000
60-53510-310	SAN SEWER OFFICE SUPPLIES -EXP	\$ -	\$ 7	\$ -	\$ 10	\$ 10	\$ 10	\$ -	\$ 10	\$ 10	\$ 10
60-53510-350	SAN SEWER MAINT & REPAIRS	\$ 8,269	\$ 27,146	\$ 10,592	\$ 50,000	\$ 50,000	\$ 50,000	\$ 5,079	\$ 25,000	\$ 25,000	\$ 100,000
60-53510-512	SAN SEWER WORK COMP INS	\$ 878	\$ 399	\$ 511	\$ 516	\$ 516	\$ 516	\$ 524	\$ 694	\$ 694	\$ 682
60-53510-540	DEPRECIATION-COLLECTING SEWERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-53510-840	SANITARY SEWER EQUIPMENT	\$ -	\$ -	\$ 1,032	\$ 45,000	\$ 45,000	\$ 45,000	\$ 6	\$ -	\$ -	\$ 425,000
60-53510-850	STREET RECONSTRUCTION	\$ -	\$ -	\$ -	\$ 295,000	\$ 295,000	\$ 295,000	\$ 35,639	\$ -	\$ -	\$ 536,000
60-53510-860	LINCOLN STREET SEWER PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-53510-890	HWY 14/E.MAIN/UNION ST PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-53510-891	SEWER MAPPING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 1,000
60-53510-900	GARFIELD STREET PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-53510-901	BUILDING STORAGE AND GROUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000
60-53510-910	4TH STREET PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-53520-340	WWTP LIFT STATION OPER EXP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-53520-355	LIFT STATION MAINT & REPAIRS	\$ 3,998	\$ 539	\$ 4,901	\$ 4,000	\$ 4,000	\$ 4,000	\$ 2,854	\$ 4,000	\$ 4,000	\$ 30,000
60-53520-360	LIFT STATION UTILITIES	\$ 17,028	\$ 18,521	\$ 19,952	\$ 20,500	\$ 20,500	\$ 20,500	\$ 12,778	\$ 20,500	\$ 20,500	\$ 20,500
60-53520-540	DEPRECIATION-LIFT STATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-53520-810	LIFT STATION - SCADA UPGRADE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-53520-850	LIFT STATION CIP	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 15,000	\$ 15,000	\$ 35,000
60-53530-300	WWTP COMPUTERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-53530-310	WWTP REPAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-53530-350	EQUIP MAINT & REPAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-53530-540	DEPRECIATION-EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-53530-810	PUMPING/JETTER TRUCK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-53530-820	WWTP VEHICLES	\$ -	\$ 1,521	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-53540-355	WIND TURBINE MAINT & REPAIR	\$ (3,500)	\$ 4,474	\$ 799	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,520	\$ 2,400	\$ 2,400	\$ 2,400

Sewer: WWTP, Sanitary Sewer and Lift Stations

Account Numbers	Account Titles	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2021
		Actual	Actual	Actual	Budget	Current	Budget	Budget	Budget
		12/31/2017	12/31/2018	12/31/2019	12/31/2019	9/30/2020	12/31/2020	12/31/2020	12/31/2021
		\$ (315,646)	\$ (533,529)	\$ (2,857,812)	\$ (1,372,161)	\$ (117,457)	\$ (88,875)	\$ (146,085)	



Stormwater

Account Numbers	Account Titles	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020	FY 2021
		Actual 12/31/2017	Actual 12/31/2018	Actual 12/31/2019	Actual 12/31/2019	Budget 12/31/2019	Current 9/30/2020	Budget 12/31/2020	Budget 12/31/2020	Budget 12/31/2021
61-53580-620	INTEREST ON LONG-TERM DEBT	\$ 4,600	\$ 16,516	\$ 29,575	\$ 29,750	\$ 13,562	\$ 23,714	\$ 20,626	\$ -	\$ -
61-53580-840	STORMWATER EQUIPMENT PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ 5,700	\$ -	\$ -
61-53580-850	STWT ROAD CONSTRUCTION	\$ 32,362	\$ 160,372	\$ 267,382	\$ 275,000	\$ 33,891	\$ -	\$ 512,000	\$ -	\$ -
61-53580-851	SOUTH GATE POND RELOCATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61-53580-891	STWT MAPPING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61-53580-900	GARFIELD STREET PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61-53580-901	BUILDING STORAGE AND GROUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ -	\$ -
61-58940-700	TRANSFER TO WATER & LIGHT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ (44,531)	\$ (541,543)	\$ 527,966	\$ (1,281)	\$ 82,408	\$ (18,746)	\$ (33,689)	\$ -	\$ -

Water Utility

Account Numbers	Account Titles	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2021
		Actual	Actual	Actual	Budget	Current	Budget	Budget	Budget
		12/31/2017	12/31/2018	12/31/2019	12/31/2019	9/30/2020	12/31/2020	12/31/2020	12/31/2021
62-42400-002	OPERATING & OTHER REVENUE	\$ (31,218)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (847,000)
62-42419-002	INTEREST INCOME	\$ (160)	\$ (197)	\$ (123)	\$ (250)	\$ (35)	\$ (250)	\$ (250)	\$ (250)
62-42421-002	Capital Contributions - Water	\$ (59,400)	\$ (66,150)	\$ (46,800)	\$ -	\$ (46,200)	\$ -	\$ -	\$ -
62-42425-002	Amortization of Reg Liability	\$ (6,498)	\$ (6,498)	\$ -	\$ (6,500)	\$ -	\$ (6,500)	\$ (6,500)	\$ (6,500)
62-42434-002	Gain on Sale of Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-42435-002	MISCELLANEOUS DEBIT TO SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-42452-002	OVERHEAD - WATER	\$ (170)	\$ (72)	\$ (233)	\$ -	\$ (136)	\$ -	\$ -	\$ -
62-42457-002	INSUR DIVIDEND/AUDIT ADJ-WATER	\$ (1,245)	\$ (1,428)	\$ (1,590)	\$ (500)	\$ (1,348)	\$ (500)	\$ (500)	\$ (500)
62-42461-012	RESIDENTIAL WATER SALES	\$ (587,190)	\$ (592,307)	\$ (614,453)	\$ (604,560)	\$ (497,471)	\$ (592,307)	\$ (592,307)	\$ (626,742)
62-42461-022	COMMERCIAL WATER SALES	\$ (60,769)	\$ (79,380)	\$ (85,706)	\$ (80,680)	\$ (59,813)	\$ (79,380)	\$ (79,380)	\$ (87,420)
62-42461-032	INDUSTRIAL WATER SALES	\$ (18,797)	\$ (15,005)	\$ (15,104)	\$ (21,031)	\$ (10,854)	\$ (15,005)	\$ (15,005)	\$ (15,406)
62-42461-042	SUBURBAN WATER SALES	\$ (8,047)	\$ (8,316)	\$ (8,485)	\$ (8,047)	\$ (6,184)	\$ (8,316)	\$ (8,316)	\$ (8,654)
62-42461-062	MULTI-FAMILY RESIDENT WTR SALE	\$ (33,956)	\$ (18,079)	\$ (14,191)	\$ (23,080)	\$ (10,923)	\$ (18,079)	\$ (18,079)	\$ (14,475)
62-42462-002	PRIVATE FIRE PROTECTION	\$ (11,243)	\$ (11,241)	\$ (11,243)	\$ (11,814)	\$ (7,742)	\$ (11,241)	\$ (11,241)	\$ (11,468)
62-42463-002	HYDRANT RENTAL	\$ (175,000)	\$ (175,000)	\$ (175,000)	\$ (175,000)	\$ -	\$ (175,000)	\$ (175,000)	\$ (175,000)
62-42463-012	PUBLIC FIRE PROTECTION RENTAL	\$ (123,239)	\$ (124,111)	\$ (107,750)	\$ (129,284)	\$ (95,940)	\$ (124,111)	\$ (124,111)	\$ (126,000)
62-42464-002	PUBLIC AUTHORITY SALES	\$ (22,400)	\$ (18,811)	\$ (29,028)	\$ (22,076)	\$ (7,373)	\$ (18,811)	\$ (18,811)	\$ (29,609)
62-42470-002	PENALTIES	\$ (5,112)	\$ (5,665)	\$ (5,439)	\$ (4,883)	\$ (758)	\$ (5,665)	\$ (5,665)	\$ (5,547)
62-42470-003	PENALTIES	\$ (507)	\$ (1,107)	\$ (832)	\$ (325)	\$ -	\$ (1,107)	\$ (1,107)	\$ (832)
62-42470-004	PENALTIES-STORMWATER RESIDENTI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-42470-005	PENALTIES-STORMWATER NON-RESID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-42471-002	MISC. SERVICE REVENUES	\$ (1,922)	\$ (12,879)	\$ 655	\$ (4,500)	\$ (5,688)	\$ (6,500)	\$ (6,500)	\$ (6,500)
62-42472-002	RENTS FROM WATER PROPERTY	\$ (14,013)	\$ (12,063)	\$ (12,063)	\$ (12,000)	\$ (13,247)	\$ (12,100)	\$ (12,100)	\$ (19,800)
62-42474-002	OTHER WATER REVENUES	\$ (13,973)	\$ (17,705)	\$ (1,628)	\$ (15,000)	\$ (454)	\$ (16,000)	\$ (16,000)	\$ (16,000)
62-48110-510	INT ON TEMP INVESTMENTS	\$ (15,524)	\$ (45,010)	\$ (48,440)	\$ (45,000)	\$ (30,266)	\$ (45,000)	\$ (45,000)	\$ (35,000)
62-52408-001	TAXES	\$ 7,719	\$ 7,980	\$ 19,176	\$ -	\$ 12,386	\$ 8,000	\$ 8,000	\$ 8,000
62-52408-002	FICA TAX EXPENSE	\$ -	\$ -	\$ -	\$ 21,025	\$ -	\$ 22,332	\$ 19,157	\$ 19,157
62-52408-012	LICENSE FEES & OTHER TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-52408-022	PROPERTY TAX EQUIVALENT-WATER	\$ 187,077	\$ 185,411	\$ 193,617	\$ 187,077	\$ -	\$ 185,000	\$ 185,000	\$ 194,000
62-52427-000	DEBT PAYMENTS	\$ 25,248	\$ -	\$ 277,344	\$ 277,345	\$ 329,032	\$ 329,032	\$ 329,032	\$ 334,032
62-52427-002	INTEREST EXPENSE	\$ 19,306	\$ 43,706	\$ 52,712	\$ 52,250	\$ 36,047	\$ 68,181	\$ 68,181	\$ 73,375
62-52428-002	AMORTIZATION OF DEBT DISC	\$ 9,008	\$ 9,008	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -
62-52605-002	MAINT WATER SOURCE PLANT	\$ 98,251	\$ 8,001	\$ 525,190	\$ 530,000	\$ 54,244	\$ -	\$ -	\$ -
62-52620-002	OPER PUMPING LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-52620-110	OPER PUMPING SALARY	\$ 4,110	\$ 2,815	\$ 3,426	\$ 6,488	\$ 2,894	\$ 6,630	\$ 6,630	\$ 4,553



Water Utility

Account Numbers	Account Titles	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2021
		Actual 12/31/2017	Actual 12/31/2018	Actual 12/31/2019	Budget 12/31/2019	Current 9/30/2020	Budget 12/31/2020	Budget 12/31/2020	Budget 12/31/2021
62-52622-002	OPER POWER PURCHASED FOR PUMPI	\$ 42,450	\$ 43,651	\$ 45,821	\$ 45,000	\$ 23,442	\$ 45,000	\$ 45,000	\$ 45,000
62-52623-002	OPER PUMP SUPPLIES & EXPENSES	\$ 2,861	\$ 68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750
62-52625-002	MAINT PUMP BUILDINGS & EQUIPME	\$ 11,935	\$ 6,654	\$ 35,835	\$ 37,000	\$ 10,821	\$ 2,000	\$ 2,000	\$ 2,000
62-52625-110	MAINT PUMP BLDG & EQPMT SALARY	\$ 23,879	\$ 22,505	\$ 19,733	\$ 37,698	\$ 22,230	\$ 38,518	\$ 38,518	\$ 26,222
62-52630-002	OPER WATER TREATMENT LABOR	\$ -	\$ -	\$ 64	\$ -	\$ -	\$ -	\$ -	\$ -
62-52630-110	OPER WATER TREATMENT SALARY	\$ 28,580	\$ 28,650	\$ 30,426	\$ 45,119	\$ 21,046	\$ 46,100	\$ 46,100	\$ 40,432
62-52631-002	OPER WATER TREATMENT CHEMICALS	\$ 27,582	\$ 19,708	\$ 19,864	\$ 20,000	\$ 20,186	\$ 20,000	\$ 20,000	\$ 20,000
62-52632-002	OPER WATER TREATMENT SUPPLIES	\$ 54	\$ 48	\$ 2,096	\$ 100	\$ -	\$ 100	\$ 100	\$ 100
62-52635-002	MAINT TREATMENT EQUIPMENT	\$ 920	\$ 1,455	\$ 1,185	\$ 500	\$ 93	\$ 500	\$ 500	\$ 1,500
62-52635-110	MAINT TREATMENT EQPMT SALARY	\$ 1,034	\$ 1,036	\$ 834	\$ 1,632	\$ 1,550	\$ 1,668	\$ 1,668	\$ 1,108
62-52640-002	OPER SUPERVISION & LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-52640-110	OPER SUPERVISION SALARY	\$ 17,354	\$ 20,495	\$ 18,204	\$ 17,993	\$ 16,894	\$ 18,263	\$ 18,263	\$ 9,454
62-52641-002	OPER SUPPLIES & EXPENSES	\$ 623	\$ 116	\$ 626	\$ 3,000	\$ 358	\$ 3,000	\$ 3,000	\$ 3,000
62-52650-002	MAINT STANDPIPE & RESERVOIRS	\$ 4,588	\$ 5,016	\$ 195	\$ 500	\$ 4,293	\$ 500	\$ 500	\$ 15,500
62-52651-002	MAINT MAINS	\$ 4,823	\$ 6,184	\$ 9,198	\$ -	\$ 1,394	\$ -	\$ -	\$ 722,000
62-52651-110	MAINT MAINS SALARY	\$ 6,591	\$ 6,414	\$ 9,996	\$ 10,405	\$ 5,354	\$ 10,631	\$ 10,631	\$ 13,283
62-52651-891	MAINT MAIN MAPPING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-52652-002	MAINT SERVICES	\$ 8,629	\$ 6,737	\$ 9,534	\$ 15,000	\$ 2,914	\$ 15,000	\$ 15,000	\$ 15,000
62-52652-110	MAINT SERVICES SALARY	\$ 21,729	\$ 18,468	\$ 24,533	\$ 34,304	\$ 23,313	\$ 35,050	\$ 35,050	\$ 32,601
62-52653-002	MAINT METERS	\$ 5,565	\$ 34,510	\$ 3,896	\$ 15,000	\$ 3,186	\$ 15,000	\$ 15,000	\$ 5,000
62-52653-110	MAINT METERS SALARY	\$ 13,903	\$ 11,864	\$ 4,828	\$ 21,949	\$ 3,649	\$ 22,426	\$ 22,426	\$ 5,177
62-52654-002	MAINT HYDRANTS	\$ (187)	\$ 10,120	\$ (1,202)	\$ -	\$ 648	\$ 10,000	\$ 10,000	\$ 10,000
62-52654-110	MAINT HYDRANTS SALARY	\$ 1,963	\$ 2,263	\$ 3,182	\$ 3,099	\$ 1,893	\$ 3,166	\$ 3,166	\$ 4,228
62-52655-002	MAINT MAINTENANCE OF OTHER PLA	\$ 556	\$ -	\$ 88	\$ 3,350	\$ 1,657	\$ 3,350	\$ 3,350	\$ 128,350
62-52901-002	OPER METER READING LABOR	\$ 99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-52901-110	OPER METER READING SALARY	\$ 6,863	\$ 6,987	\$ 4,703	\$ 10,835	\$ 1,591	\$ 11,070	\$ 11,070	\$ 6,250
62-52902-002	OPER ACCOUNTING & COLLECTING	\$ 4,797	\$ 5,152	\$ 4,284	\$ 3,500	\$ 10,359	\$ 3,500	\$ 3,500	\$ 16,000
62-52902-110	OPER ACCOUNTING & COLLECTING SALARY	\$ 12,782	\$ 14,989	\$ 20,729	\$ 22,866	\$ 19,424	\$ 27,929	\$ 27,929	\$ 37,833
62-52903-002	OPER READING & COLLECTING EXPE	\$ 4,414	\$ 4,230	\$ 7,206	\$ 6,000	\$ 4,914	\$ 6,000	\$ 6,000	\$ 6,000
62-52904-002	OPER UNCOLLECTABLE ACCOUNTS	\$ 551	\$ 2	\$ 509	\$ 300	\$ 2	\$ 300	\$ 300	\$ 300
62-52904-003	OPER UNCOLLECTABLE ACCOUNTS	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
62-52904-004	OPER UNCOLLECTABLE ACCT-STORMW	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
62-52920-002	OPER ADMINISTRATIVE SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-52920-110	OPER ADMINISTRATIVE SALARY	\$ 44,351	\$ 47,591	\$ 56,127	\$ 55,115	\$ 42,579	\$ 54,828	\$ 54,828	\$ 31,537
62-52921-002	OPER OFFICE SUPPLIES & EXPENSE	\$ 4,068	\$ 4,222	\$ 3,150	\$ 3,000	\$ 2,524	\$ 3,000	\$ 3,000	\$ 3,000

Water Utility

Account Numbers	Account Titles	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2021
		Actual 12/31/2017	Actual 12/31/2018	Actual 12/31/2019	Budget 12/31/2019	Current 9/30/2020	Budget 12/31/2020	Budget 12/31/2020	Budget 12/31/2021
62-52922-002	OPER ADMIN EXPENSE TRANSFERRED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-52923-002	OPER OUTSIDE SERVICES EMPLOYED	\$ 3,408	\$ 2,847	\$ 11,368	\$ 12,000	\$ -	\$ 2,500	\$ -	\$ 2,500
62-52924-002	OPER PROPERTY INSURANCE	\$ 4,662	\$ 4,528	\$ 4,725	\$ 4,541	\$ 3,054	\$ 4,632	\$ -	\$ 4,725
62-52925-002	OPER INJURIES & DAMAGE	\$ 10,085	\$ 12,393	\$ 12,842	\$ 12,001	\$ 8,806	\$ 10,558	\$ -	\$ 10,224
62-52925-012	OPER SAFETY COMMITTEE	\$ 92	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-52926-001	OPER PENSIONS & BENEFITS	\$ 66,887	\$ 65,807	\$ 62,534	\$ -	\$ 59,440	\$ -	\$ -	\$ -
62-52926-002	OPER PENSIONS & BENEFITS	\$ 240	\$ 225	\$ 232	\$ 92,586	\$ 231	\$ 102,505	\$ -	\$ 94,538
62-52928-002	OPER REGULATORY COMMISSION EXP	\$ -	\$ -	\$ -	\$ 125	\$ -	\$ 125	\$ -	\$ 125
62-52928-392	WTR PUBLIC RELATIONS & ADVOCAC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
62-52930-002	OPER MISC GENERAL EXPENSE	\$ 41,223	\$ 15,307	\$ 13,558	\$ 13,000	\$ 6,584	\$ 6,000	\$ -	\$ 6,000
62-52930-012	OPER CITY FAVORS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-52930-022	RECOGNITION PROGRAM	\$ 500	\$ -	\$ 50	\$ 500	\$ -	\$ 500	\$ -	\$ 500
62-52930-110	OPER MISC GENERAL SALARY	\$ 4,723	\$ 2,499	\$ 3,646	\$ 10,507	\$ 3,578	\$ 10,720	\$ -	\$ 33,068
62-52930-130	WATER SAFETY & PPE	\$ -	\$ -	\$ -	\$ -	\$ 222	\$ 5,000	\$ -	\$ 4,000
62-52930-251	IT SERVICE & EQUIP	\$ -	\$ 857	\$ 3,752	\$ 5,000	\$ 8,119	\$ 5,000	\$ -	\$ 6,500
62-52930-330	PROFESSIONAL DEVELOPMENT	\$ -	\$ 4,188	\$ 4,257	\$ 10,000	\$ 3,134	\$ 10,000	\$ -	\$ 10,000
62-52930-360	BUILDING EXPENSES - RENT	\$ -	\$ 10,500	\$ 9,625	\$ 10,500	\$ 6,125	\$ 10,500	\$ -	\$ 10,500
62-52933-002	OPER TRANSPORTATIONS EXPENSE	\$ 7,732	\$ 790	\$ 44,842	\$ 49,600	\$ 10,284	\$ 25,000	\$ -	\$ -
62-52935-002	MAINT MAINTENANCE OF GENERAL P	\$ 1,439	\$ (1,041)	\$ 475	\$ 4,000	\$ 2,040	\$ 4,000	\$ -	\$ 4,000
62-52935-110	MAINTENANCE OF GEN PLNT SALARY	\$ 3,054	\$ 3,549	\$ 3,514	\$ 4,821	\$ 1,807	\$ 4,926	\$ -	\$ 4,670
		\$ (392,263)	\$ (502,470)	\$ 405,078	\$ 902,102	\$ (93)	\$ 83,168	\$ -	\$ (5,614)



Electric Utility

Account Numbers	Account Titles	FY 2017		FY 2018		FY 2019		FY 2020		FY 2020		FY 2020	
		Actual	12/31/2017	Actual	12/31/2018	Actual	12/31/2019	Current	9/30/2020	Budget	12/31/2020	Budget	12/31/2020
62-41400-001	OPERATING & OTHER REVENUES	\$	(26,290)	\$	(1,093)	\$	(2,647)	\$	(723)	\$	-	\$	-
62-41415-001	JOBGING SALES	\$	288	\$	-	\$	-	\$	-	\$	(7,500)	\$	-
62-41419-001	Interest & Dividends	\$	(9,004)	\$	(8,576)	\$	(18,512)	\$	(9,738)	\$	(13,500)	\$	(12,958)
62-41421-001	Capital Contributions - Electr	\$	(8,504)	\$	(68,660)	\$	-	\$	-	\$	(20,000)	\$	-
62-41425-001	Amortization of Reg Liability	\$	(21,872)	\$	(21,872)	\$	(21,872)	\$	-	\$	(21,875)	\$	-
62-41426-001	OTHER INCOME DEDUCTIONS	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
62-41434-001	SALE OF PROPERTY	\$	-	\$	(17,693)	\$	(14,782)	\$	(11,780)	\$	-	\$	(14,782)
62-41435-001	MISCELLANEOUS DEBIT TO SURPLUS	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
62-41439-001	APPROPRIATIONS ON INCOME	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
62-41440-011	URBAN RESIDENTIAL RG1	\$	(2,231,313)	\$	(2,307,640)	\$	(2,255,895)	\$	(1,804,934)	\$	(2,307,640)	\$	(1,265,711)
62-41440-101	YARD LIGHTS URBAN RESIDENTIAL	\$	(1,339)	\$	(948)	\$	(838)	\$	(511)	\$	(948)	\$	(863)
62-41441-011	RURAL RESIDENTIAL RG1	\$	(1,230,746)	\$	(1,260,015)	\$	(1,228,846)	\$	(970,981)	\$	(1,260,015)	\$	(318,575)
62-41441-021	RURAL COMMERCIAL S-PH GS1	\$	(289,137)	\$	(320,660)	\$	(309,296)	\$	(240,303)	\$	(320,660)	\$	(175,132)
62-41441-031	RURAL COMMERCIAL 3-PH GS2	\$	(24,102)	\$	(18,382)	\$	(14,321)	\$	(18,753)	\$	(18,382)	\$	(53,808)
62-41441-041	RURAL SMALL POWER CP1	\$	(151,799)	\$	(170,178)	\$	(170,031)	\$	(149,164)	\$	(170,178)	\$	(20,157)
62-41441-051	RURAL LARGE POWER CP2	\$	(35,375)	\$	(56,736)	\$	(52,240)	\$	(34,780)	\$	(56,736)	\$	(799,666)
62-41441-101	YARD LIGHTS RURAL	\$	(20,020)	\$	(19,603)	\$	(19,570)	\$	(14,434)	\$	(19,603)	\$	(40,326)
62-41442-011	URBAN COMMERCIAL S-PH GS1	\$	(587,497)	\$	(689,370)	\$	(776,375)	\$	(516,821)	\$	(769,370)	\$	(16,381)
62-41442-021	MUNICIPAL COMMERCIAL S-PH GS2	\$	(17,330)	\$	(38,461)	\$	(39,151)	\$	(11,213)	\$	(38,461)	\$	(27,999)
62-41442-031	URBAN COMMERCIAL 3-PH GS2	\$	(266,132)	\$	(134,669)	\$	(15,904)	\$	(9,673)	\$	(134,669)	\$	(3,943.09)
62-41442-041	MUNICIPAL COMMERCIAL 3-PH GS2	\$	(16,897)	\$	(20,459)	\$	(27,183)	\$	(32,604)	\$	(20,459)	\$	43
62-41442-051	MUNICIPAL ATHLETIC FIELD MIS	\$	(4,108)	\$	(3,957)	\$	(3,828)	\$	(2,432)	\$	(3,957)	\$	(5,983)
62-41442-062	MUNICIPAL GREEN POWER	\$	297	\$	147	\$	42	\$	(663)	\$	147	\$	(1,482,308)
62-41442-101	YARD LIGHTS URBAN COMMERCIAL	\$	(3,412)	\$	(5,421)	\$	(5,809)	\$	(4,341)	\$	(5,421)	\$	(2,423)
62-41443-011	URBAN LARGE POWER CP2	\$	(1,439,962)	\$	(1,447,802)	\$	(1,439,134)	\$	(994,609)	\$	(1,447,802)	\$	(823,741)
62-41443-021	MUNICIPAL LARGE POWER CP2	\$	(2,520)	\$	(2,380)	\$	(2,352)	\$	(1,918)	\$	(2,380)	\$	(259,160)
62-41443-031	INDUSTRIAL CP4	\$	(910,170)	\$	(861,464)	\$	(799,749)	\$	(549,623)	\$	(861,464)	\$	(15,968)
62-41443-041	URBAN SMALL POWER CP1	\$	(284,014)	\$	(263,699)	\$	(251,612)	\$	(195,932)	\$	(263,699)	\$	(3,986)
62-41443-051	MUNICIPAL SMALL POWER CP1	\$	(47,407)	\$	(28,268)	\$	(15,503)	\$	(17,530)	\$	(28,268)	\$	(64,641)
62-41443-101	YARD LIGHTS LARGE POWER	\$	(5,652)	\$	(4,019)	\$	(3,870)	\$	(2,902)	\$	(4,019)	\$	(46,006)
62-41444-001	MUNICIPAL STREET LIGHTING MS1	\$	(55,897)	\$	(63,715)	\$	(64,641)	\$	(48,627)	\$	(63,715)	\$	(28,546)
62-41448-001	INTERDEPARTMENTAL SALES	\$	(44,069)	\$	(48,994)	\$	(46,006)	\$	(33,170)	\$	(48,994)	\$	(11,011)
62-41450-001	PENALTIES	\$	(29,393)	\$	(30,821)	\$	(28,546)	\$	(3,590)	\$	(30,821)	\$	(6,888)
62-41451-001	MISCELLANEOUS SERVICE REVENUES	\$	(2,656)	\$	(4,514)	\$	(11,011)	\$	(740)	\$	(4,514)	\$	(54,770)
62-41452-001	OVERHEAD - ELECTRIC	\$	(38,869)	\$	(40,387)	\$	(40,782)	\$	(24,549)	\$	(10,387)	\$	(1,989)

New Account Numbers	New Account Titles	FY 2021	
		Budget	12/31/2021
63-41400-001	OPERATING & OTHER REVENUES	\$	(2,647)
63-41415-001	JOBGING SALES	\$	-
63-41419-001	Interest & Dividends	\$	(12,958)
63-41421-001	Capital Contributions - Electr	\$	-
63-41425-001	Amortization of Reg Liability	\$	(21,872)
63-41426-001	OTHER INCOME DEDUCTIONS	\$	-
63-41434-001	SALE OF PROPERTY	\$	(14,782)
63-41440-011	URBAN RESIDENTIAL RG1	\$	(2,323,572)
63-41440-101	YARD LIGHTS URBAN RESIDENTIAL	\$	(863)
63-41441-011	RURAL RESIDENTIAL RG1	\$	(1,265,711)
63-41441-021	RURAL COMMERCIAL S-PH GS1	\$	(318,575)
63-41441-031	RURAL COMMERCIAL 3-PH GS2	\$	(14,751)
63-41441-041	RURAL SMALL POWER CP1	\$	(175,132)
63-41441-051	RURAL LARGE POWER CP2	\$	(53,808)
63-41441-101	YARD LIGHTS RURAL	\$	(20,157)
63-41442-011	URBAN COMMERCIAL S-PH GS1	\$	(799,666)
63-41442-021	MUNICIPAL COMMERCIAL S-PH GS2	\$	(40,326)
63-41442-031	URBAN COMMERCIAL 3-PH GS2	\$	(16,381)
63-41442-041	MUNICIPAL COMMERCIAL 3-PH GS2	\$	(27,999)
63-41442-051	MUNICIPAL ATHLETIC FIELD MIS	\$	(3,943.09)
63-41442-062	MUNICIPAL GREEN POWER	\$	43
63-41442-101	YARD LIGHTS URBAN COMMERCIAL	\$	(5,983)
63-41443-011	URBAN LARGE POWER CP2	\$	(1,482,308)
63-41443-021	MUNICIPAL LARGE POWER CP2	\$	(2,423)
63-41443-031	INDUSTRIAL CP4	\$	(823,741)
63-41443-041	URBAN SMALL POWER CP1	\$	(259,160)
63-41443-051	MUNICIPAL SMALL POWER CP1	\$	(15,968)
63-41443-101	YARD LIGHTS LARGE POWER	\$	(3,986)
63-41444-001	MUNICIPAL STREET LIGHTING MS1	\$	(64,641)
63-41448-001	INTERDEPARTMENTAL SALES	\$	(46,006)
63-41450-001	PENALTIES	\$	(28,546)
63-41451-001	MISCELLANEOUS SERVICE REVENUES	\$	(11,011)
63-41454-001	RENT ELECTRIC PROPERTY	\$	(6,888)
63-41456-001	OTHER ELECTRIC REVENUE	\$	(54,770)
63-41457-001	INSUR DIVIDEND/AUDIT ADJ-ELECT	\$	(1,989)

Electric Utility

Account Numbers	Account Titles	FY 2017	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual 12/31/2017	Actual 12/31/2018	Actual 12/31/2019	Current 9/30/2020	Budget 12/31/2020	Budget 12/31/2021
62-41454-001	RENT ELECTRIC PROPERTY	\$ (6,888)	\$ (6,888)	\$ (6,888)	\$ -	\$ (6,900)	\$ (10,782)
62-41456-001	OTHER ELECTRIC REVENUE	\$ (7,899)	\$ (5,186)	\$ (54,770)	\$ (4,045)	\$ (11,950)	\$ (1,147,000)
62-41457-001	INSUR DIVIDEND/AUDIT ADJ-ELECT	\$ (1,759)	\$ (2,019)	\$ (1,989)	\$ (1,553)	\$ -	\$ 60,045
62-51408-001	FICA TAX EXPENSE	\$ 35,587	\$ 41,680	\$ 53,214	\$ 37,602	\$ 50,793	\$ 72,000
62-51408-011	LICENSE FEES & OTHER TAX	\$ 68,894	\$ 65,291	\$ 71,663	\$ 29,076	\$ 75,000	\$ 245,000
62-51408-021	PROPERTY TAX EQUIVALENT	\$ 227,302	\$ 239,978	\$ 245,817	\$ -	\$ 240,000	\$ 1,000
62-51416-001	COST OF JOBBING SALES	\$ 27	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,500
62-51426-001	OTHER INCOME DEDUCTIONS	\$ 1,417	\$ -	\$ 1,473	\$ 5,086	\$ 1,500	\$ 521,409
62-51427-000	DEBT PAYMENTS	\$ 57,791	\$ -	\$ 1,087,657	\$ 480,968	\$ 493,100	\$ 70,637
62-51427-001	INTEREST EXPENSE	\$ 55,301	\$ 116,276	\$ 106,194	\$ 50,463	\$ 106,275	\$ -
62-51428-001	AMORTIZATION OF DEBT DISC	\$ 12,548	\$ 12,548	\$ 12,548	\$ -	\$ -	\$ -
62-51430-041	INTEREST ON DEBT TO MUNI UB&T	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-51545-001	OPER POWER PURCHASED	\$ 5,544,631	\$ 5,428,731	\$ 5,236,713	\$ 3,548,484	\$ 5,435,000	\$ 47,884
62-51545-011	OPER PURCHASED POWER EARLY/LAT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-51560-001	OPER SUPERVISION EXPENSE	\$ 33,341	\$ 43,726	\$ 89,147	\$ 69,304	\$ 1,500	\$ -
62-51560-110	OPER SUPERVISION SALARY	\$ -	\$ -	\$ -	\$ -	\$ 35,656	\$ -
62-51561-001	OPER LINE & STATION LABOR	\$ 20,627	\$ 42,348	\$ 22,318	\$ 15,680	\$ 31,955	\$ 225,000
62-51561-110	OPER LINE & STATION SALARY	\$ 4,140	\$ 4,329	\$ 4,264	\$ -	\$ 8,500	\$ 22,840
62-51562-001	OPER LINE & STATION EXPENSES	\$ 1,002	\$ 519	\$ 269	\$ 61	\$ 600	\$ -
62-51565-001	Street Lighting Expense	\$ -	\$ 51	\$ 16	\$ -	\$ 500	\$ -
62-51566-001	OPER METER EXPENSE	\$ 3,812	\$ 2,367	\$ 1,056	\$ 585	\$ 5,906	\$ 10,000
62-51566-110	OPER METER SALARY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
62-51566-021	OPER BAKER METER EXPENSE	\$ 735	\$ 347	\$ -	\$ -	\$ 100	\$ 700
62-51567-001	OPER CUSTOMER INSTALLATIONS EX	\$ 416	\$ 882	\$ 284	\$ 157	\$ -	\$ -
62-51567-110	OPER CUSTOMER INSTALL SALARY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-51567-011	OPER CUSTOMER STRAY VOLTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-51567-021	OPER DEMAND SIDE MANAGEMENT	\$ 4,090	\$ 5,017	\$ 4,374	\$ 4,622	\$ 22,000	\$ 47,884
62-51569-001	OPER DISTRIBUTION EXPENSES	\$ 59	\$ 1,425	\$ 6,528	\$ 7,745	\$ 5,000	\$ 700
62-51571-001	MAINT STRUCTURES & EQUIPMENT	\$ 1,884	\$ 9,712	\$ 1,100	\$ 59,203	\$ 7,000	\$ 2,500
62-51571-011	MAINT SUBSTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,200
62-51571-021	MAINT BAKER SUBSTATION	\$ 44,367	\$ 47,429	\$ 75,163	\$ 67,074	\$ 68,734	\$ 30,000
62-51571-110	MAINT STRUCTURES & EQMT SALARY	\$ 121,673	\$ 137,395	\$ 146,045	\$ 106,023	\$ 335,000	\$ 1,500
62-51572-001	MAINT LINES	\$ 277	\$ -	\$ -	\$ -	\$ -	\$ 195,414
62-51572-021	MAINT STORM 08/05/00	\$ 147,746	\$ 164,703	\$ 158,337	\$ 181,912	\$ 228,889	\$ 50,000
62-51572-110	MAINT LINES SALARY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
63-41910-001	OVERHEAD - ELECTRIC						
63-41910-580	PROCEEDS FROM LONG-TERM DEBT						
63-51241-150	FICA TAX EXPENSE						
63-51408-011	LICENSE FEES & OTHER TAX						
63-51408-021	PROPERTY TAX EQUIVALENT						
63-51416-300	COST OF JOBBING SALES						
63-51426-300	OTHER INCOME DEDUCTIONS						
63-51427-002	DEBT PAYMENTS						
63-51427-300	INTEREST EXPENSE						
63-51428-003	DEBT ISSUANCE EXPENSE						
63-51428-300	AMORTIZATION OF DEBT DISC						
63-51555-300	POWER PURCHASED						
63-51580-110	OPER SUPERVISION SALARY						
63-51580-210	OPERATION ENGINEERING						
63-51580-300	OPER SUPERVISION EXPENSE						
63-51582-110	OPER SUBSTATION SALARY						
63-51582-300	OPER SUBSTATION EXPENSES						
63-51583-110	OPER OH LINES SALARY						
63-51583-300	OPER OH LINE INSTALL						
63-51584-110	OPER UG LINE SALARY						
63-51584-300	OPER UG LINE						
63-51585-300	STREET LIGHT INSTALLATION						
63-51586-300	OPER METER EXPENSE						
63-51587-110	CUSTOMER INSTALL SALARY						
63-51587-300	CUSTOMER INSTALLATIONS EXPENSE						
63-51588-300	MISC DISTRIBUTION EXPENSES						
63-51590-110	MAINTENANCE SUPERVISION SALARY						
63-51590-300	MAINT SUPERVISION EXPENSE						
63-51591-300	STRUCTURE MAINTENANCE						
63-51592-110	SUBSTATION MAINT SALARY						
63-51592-210	SUBSTATION MAINT PROF SERVICES						
63-51592-300	SUBSTATION MAINTENANCE EXPENSE						
63-51593-110	OH LINE MAINTENANCE SALARY						
63-51593-300	OH LINE MAINTENANCE						
63-51593-301	OH TREE TRIMMING						

Electric Utility

Account Numbers	Account Titles	FY 2017		FY 2018		FY 2019		FY 2020		FY 2020		FY 2021		
		Actual	12/31/2017	Actual	12/31/2018	Actual	12/31/2019	Current	9/30/2020	Budget	12/31/2020	New Account Numbers	New Account Titles	Budget
62-51572-840	MAINT LINE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 761	
62-51572-891	MAINT LINE MAPPING	\$ -	\$ -	\$ 5,670	\$ 4,095	\$ 10,000							\$ 500	
62-51573-001	MAINT LINE TRANSFORMERS	\$ 2,443	\$ (21,960)	\$ 18,983	\$ 4,475	\$ 30,000							\$ 10,000	
62-51573-021	MAINT BAKER TRANSFORMERS	\$ -	\$ -	\$ -	\$ -	\$ -							\$ 4,566	
62-51573-110	MAINT LINE TRANSFORMERS SALARY	\$ 1,020	\$ 4,122	\$ 2,999	\$ 1,376	\$ 1,580							\$ 15,000	
62-51574-001	MAINT STREET LIGHTING	\$ 18,080	\$ 3,489	\$ 7,474	\$ 9,283	\$ 17,500							\$ 120,000	
62-51574-110	MAINT STREET LIGHTING SALARY	\$ 4,026	\$ 7,899	\$ 7,074	\$ 6,245	\$ 6,237							\$ 10,771	
62-51575-001	MAINT METERS	\$ 11,414	\$ 4,352	\$ 4,945	\$ 8,070	\$ 7,500							\$ 10,000	
62-51575-110	MAINT METERS SALARY	\$ 10,006	\$ 35,313	\$ 7,334	\$ 4,808	\$ 15,501							\$ -	
62-51901-001	OPER METER READING LABOR	\$ 179	\$ -	\$ -	\$ -	\$ -							\$ 11,167	
62-51901-110	OPER METER READING SALARY	\$ 25,634	\$ 15,292	\$ 3,648	\$ 1,248	\$ 39,712							\$ -	
62-51902-001	OPER ACCOUNTING & COLLECTING L	\$ 33,394	\$ 7,652	\$ 8,175	\$ 20,404	\$ 6,000							\$ 3,045	
62-51902-110	OPER ACCOUNT & COLLECT SALARY	\$ 41,146	\$ 10,523	\$ 58,897	\$ 51,295	\$ 83,329							\$ 130,563	
62-51903-001	OPER READING & COLLECTING EXPE	\$ 31,945	\$ 33,060	\$ 38,003	\$ 27,440	\$ 31,000							\$ 12,000	
62-51904-001	OPER UNCOLLECTABLE ACCOUNTS EX	\$ 18,337	\$ 2,257	\$ 18,329	\$ 62	\$ 5,000							\$ 60,000	
62-51920-001	OPER ADMINISTRATIVE SALARIES	\$ -	\$ -	\$ -	\$ 167	\$ -							\$ 5,000	
62-51920-110	OPER ADMINISTRATIVE SALARY	\$ 99,423	\$ 106,918	\$ 116,992	\$ 89,588	\$ 109,052							\$ 4,000	
62-51921-001	OPER OFFICE SUPPLIES & EXPENSE	\$ 9,880	\$ 8,650	\$ 6,911	\$ 5,422	\$ 12,000							\$ 9,000	
62-51922-001	CONTRA ADMIN EXPENSE	\$ -	\$ -	\$ -	\$ (26)	\$ -							\$ 1,000	
62-51923-001	OPER OUTSIDE SERVICES EMPLOYED	\$ 11,183	\$ 3,033	\$ 13,230	\$ -	\$ 16,000							\$ 64,138	
62-51924-001	OPER PROPERTY INSURANCE	\$ 8,658	\$ 8,409	\$ 8,775	\$ 5,672	\$ 8,602							\$ 1,000	
62-51925-001	OPER INJURIES & DAMAGES	\$ 21,015	\$ 26,047	\$ 25,054	\$ 18,854	\$ 23,659							\$ 3,000	
62-51925-011	OPER SAFETY COMMITTEE	\$ -	\$ 795	\$ -	\$ 99	\$ -							\$ 12,000	
62-51926-001	OPER PENSIONS & BENEFITS	\$ 137,382	\$ 155,323	\$ 158,098	\$ 141,400	\$ 224,843							\$ 4,000	
62-51926-011	Pensions & Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -							\$ -	
62-51926-021	Pension & Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -							\$ 8,500	
62-51926-041	Pension & Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -							\$ -	
62-51926-081	Pension & Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -							\$ 25,000	
62-51928-001	OPRE REGULATORY COMMISSION EXP	\$ 8,274	\$ 8,843	\$ 8,547	\$ 294	\$ 9,000							\$ 3,000	
62-51928-392	ELC PUBLIC RELATIONS & ADVOCAC	\$ -	\$ -	\$ 109	\$ 885	\$ 9,000							\$ 11,361	
62-51930-001	MISC GENERAL EXPENSES	\$ 66,273	\$ 39,414	\$ 24,143	\$ 24,781	\$ 16,200							\$ 205,459	
62-51930-011	RECOGNITION PROGRAM	\$ 1,281	\$ 170	\$ 273	\$ 210	\$ 1,250							\$ 3,311	
62-51930-110	OPER MISC GENERAL SALARY	\$ 11,520	\$ 19,902	\$ 22,693	\$ 16,776	\$ 17,847							\$ 2,402	
62-51930-130	ELC SAFETY & PPE	\$ -	\$ -	\$ 5,517	\$ 3,228	\$ 5,000							\$ -	
62-51930-251	IT SERVICE AND EQUIPMENT	\$ -	\$ 5,753	\$ 15,644	\$ 21,865	\$ 6,500							\$ 52,534	

FY 2017

FY 2018

FY 2019

FY 2020

FY 2020

FY 2021

Budget

Budget

Budget

Budget

Budget

Budget

Budget

Budget

Budget

Budget

Electric Utility

Account Numbers	Account Titles	FY 2017		FY 2018		FY 2019		FY 2020		FY 2020	
		Actual	12/31/2017	Actual	12/31/2018	Actual	12/31/2019	Current	9/30/2020	Budget	12/31/2020
62-51930-330	PROFESSIONAL DEVELOPMENT	\$	-	\$	24,701	\$	41,021	\$	17,924	\$	16,000
62-51930-360	BUILDING EXPENSES - RENT	\$	-	\$	19,500	\$	20,375	\$	13,875	\$	19,500
62-51933-001	OPER TRANSPORTATION EXPENSE	\$	23,354	\$	40,092	\$	130,387	\$	40,731	\$	20,000
62-51933-110	OPER TRANSPORTATION SALARY	\$	893	\$	1,882	\$	1,437	\$	1,040	\$	1,383
62-51935-001	MAINT GENERAL PLANT	\$	14,887	\$	15,056	\$	14,287	\$	9,849	\$	14,000
62-51935-110	MAINT GENERAL PLANT SALARY	\$	11,317	\$	12,018	\$	4,524	\$	2,543	\$	17,532
		\$	(810,818)	\$	(981,139)	\$	409,816	\$	(494,612)	\$	(19,402)

New Account Numbers	New Account Titles	FY 2021	
		Budget	12/31/2021
63-51926-180	RECOGNITION PROGRAM	\$	2,000
63-51926-512	WORKERS COMPENSATION	\$	6,922
63-51928-210	REGULATORY PROF SERVICES	\$	500
63-51928-300	REGULATORY EXPENSE	\$	3,500
63-51930-110	MISC GENERAL SALARY	\$	100,455
63-51930-130	SAFETY EQUIPMENT AND PPE	\$	5,000
63-51930-251	IT SERVICE AND EQUIPMENT	\$	7,000
63-51930-300	MISC GENERAL EXPENSES	\$	1,000
63-51930-330	PROFESSIONAL DEV/TRAINING	\$	8,500
63-51930-331	APPRENTICESHIP TRAINING	\$	8,500
63-51930-340	TOOL AND EQUIPMENT	\$	183,000
63-51930-343	TRANSPORTATION FUEL	\$	5,000
63-51930-350	TRANSPORTATION MAINTENANCE	\$	5,000
63-51930-392	PUBLIC RELATIONS AND ADVOCACY	\$	2,500
63-51930-840	TRANSPORTATION EQUIPMENT	\$	46,000
63-51931-360	BUILDING EXPENSES - RENT	\$	19,500
63-51932-110	BUILDING AND PLANT SALARY	\$	6,852
63-51932-300	BUILDING AND PLANT MAINTENANCE	\$	250,000
63-51932-360	BUILDING & PLANT UTILITY COSTS	\$	6,000
63-51932-821	BUILDING & PLANT IMPROVEMENT	\$	6,000
		\$	(3,655)