

NOTICE

Municipal Services Committee
Regular Meeting
Tuesday, August 25, 2020 5:00 pm

Due to social distancing guidelines this meeting will be conducted via web conference at: meet.google.com/azn-xmxx-fyf. The public may also use the teleconference option at +1 (650) 449-9224 then enter conference pin: 781 905 326#

AGENDA

1. Call meeting to order.
2. Roll call.
3. Civility Reminder.
4. Motion to approve the agenda as presented.
5. Motion to waive the reading and approve the minutes as printed from the July 28, 2020 regular Municipal Services meeting.
6. Citizen Appearances other than agenda items.
7. Customer concerns with potential motion to make billing adjustments.
8. Director's Report
 - a. Parks and Recreation Report
 - b. AMI Project (Placeholder)
 - c. Lake Leota Dam EAP/DFA Update
 - d. Bridge Inspection
 - e. Road Safety Report
 - f. Substation Update
 - g. Downtown Holiday Lights/Displays
 - h. 5G Installation Update
9. City Engineer Report
 - a. Sub-division/development update
 - b. Trail locations on west end
 - c. Inflow and Infiltration Study
10. Administrative Staff's Report
 - a. Township tax assessment status, requirements and process
 - b. Motion to recommend to Common Council the division of Lot 14 Stonewood Grove.
 - c. Water softener program (Placeholder)
 - d. Moratorium changes
 - e. Operations for 2021
 - f. Capital Budget for 2021-2030
11. WPPI Report
 - a. ESR candidate update

12. Old Business

13. New Business

14. Upcoming Meeting Date, September 29, 2020

15. Adjourn

James Brooks, Committee Chair

Please turn off all cell phones and electronic devices before meeting commences. If you have any special accessibility issues please contact Evansville City Hall at 608-882-2266 prior to the scheduled meeting. Thank you.

Municipal Services Committee
Regular Meeting
Tuesday, July 28, 2020 5:00 pm

MINUTES

1. **Call to Order.** Brooks called meeting to order at 5:04 pm.
2. **Roll Call.** Brooks and Lewis were present. Ladick was absent. Also present were: Rigg, Lindroth, Renly, Roberts, Mayor Hurlley and members of the public.
3. **Civility Reminder.**
4. **Agenda.** Motion to approve the agenda as presented moving items in Section 9 to follow Section 7. Lewis/Brooks. Motion passed 2-0.
5. **Minutes.** Motion to waive the reading and approve the minutes as printed from the June 30, 2020 regular Municipal Services meeting. Brooks/Lewis. Motion passed 2-0.
6. **Citizen Appearances.** None.
7. **Customer concerns.** Rigg presented a bill where the customer was in between the prior expectations of pool sewer credits and Resolution 2020-15 passing adjusting the credits. The Committee agreed that it would be better to side on behalf of the customer. Motion to provide account 11-1230-00 a sewer credit of \$173.93. Brooks/Lewis. Motion passed 2-0 upon roll call.
8. **Director's Report**
 - a. **Parks and Recreation Report.** Geese Away devices have been installed. Signs saying "no Jumping Off bridge" will be installed. They are looking into some security lighting.
 - b. **AMI Project** (Placeholder). AMI Meter counts are 303 water meters remaining and 2 electric meters remaining. Brooks asked if this will be done so we can go to North Star software in 2021. Rigg said now that until it is safe to send staff into people's homes, we are on hold with the meter conversion and will not be able to update the software until all meters operating are AMI.
 - c. **Lake Leota Dam EAP/DFA Update.** The City got high marks on their grant approval. They are expanding the project due to the grant funding available to also fix the wall that partially collapsed early this year. Designs are expected to be done in December, approval by the DNR in spring and repairs starting after the Fourth of July celebration.
 - d. **Bridge Inspection.** Nothing to report.
 - e. **Road Safety Report.** Renly met with the Chamber and there were some concerns about losing a few parking spots but overall people were happy to see an improvement for pedestrian safety.
 - f. **Substation Update.** The new station is being installed by City crews. It is coming along nicely.
 - g. **5G Installation Update.** Renly said this is wrapping up with final contract. Questions from the public about public health and safety were brought up. Committee members and staff stated it is largely out of City control. City control is more limited to place

based on existing utilities or maybe traffic safety/vision. There is little the City can do because of FCC, Federal and State regulations.

- h. **Lateral Reimbursement.** Renly said that a contractor is seeking reimbursement for spending 3 days looking for a sewer lateral. Rigg stated that the contractor did not contact the Community Development Director, the Municipal Services Director or the DPW Foreperson for information on the sewer system but an employee who does not work on the sanitary sewer system to which the contractor is now blaming the City for poor information. Renly also stated the City never got final construction drawings from the developer to know where the lateral was placed and we were unable to share said information. Brooks mentioned that in previous meetings the City Engineer said the City like other cities has no responsibility on the contractor's exploration costs. Rigg asked the Committee to affirm denying the claim that is changing in costs with no documentation. Motion was made to take no further action and reject the claim. Brooks/Lewis. Motion passed 2-0.
- i. **Electric Journeyman Wages.** Renly stated annually MEUW asks its 80 plus members to participate in a salary survey. The City did and was able to get the data shared with the committee. Rigg said the data showed what was already suspected. The pay levels in comparable communities and utilities is less for Evansville workers excluding Kiel with Kiel having the potential to be higher as theirs was a range. Rigg asked for an intermediate step between now and finishing the budget. Rigg asked they recommend to Finance and Labor Relations an increase of \$1.00 an hour across the board and a potential range of \$2.00 depending on the approval of the Director and Foreperson. Motion was made as suggested by Rigg. Brooks/Lewis. Motion passed 2-0.

9. City Engineer Report

- a. **Sub-division/development updates.** Berquist said the path is being installed as part of a development agreement and 1st/2nd lifts are being installed in the developments on the west end of the City in early August.
- b. **Water Booster.** There was discussion about maintaining proper water pressure on developments in one area through grading the site and moving the dirt/fill throughout the development project. This was staffs preference over a city owned booster station. Berquist and Renly added that if there is a water pressure issue for a few homes with 2 stories, individual household boosters can be installed at a more affordable price and not be a City obligation in the future. The committee wants to hear more information as this develops.
- c. **Inflow and Infiltration Study.** Not much has occurred. There still has not been a large enough rain event over a lengthier time period to truly measure the system.
- d. **6th Street Greenway Water Retention.** Residents along 6th Street and Emmanuel Court spoke on their concerns about the proposed bike path. The committee heard their concerns. The committee's review relates to issues of storm water, construction adjustments and quality. The question on whether the path should or should not exist is part of the Smart Growth Plan. Renly and Berquist said the path design should not create any impediment for the flow of stormwater. There were questions as to moving the path to the other side of the swale however that is a major increase in construction costs and future obstructions with an added culvert or bridge. Staff were to evaluate options and communicate with those who still had concerns after the meeting.

10. Administrative Staff's Report

- a. **Stonewood Grove.** Motion to recommend a plat change to Stonewood Grove 1st Addition. Lewis/Brooks. Motion passed 2-0.
- b. **Settlers Grove.** Motion to recommend preliminary plat for Settlers Grove. Brooks/Lewis. Motion passed 2-0.
- c. **Sewer Credits.** Rigg presented new information regarding the previous practice of applying sewer credits. Recently this practice ended because there was no known record of board approved credits for pool fills and lawn watering. Rigg later found a document that showed there was an established credit system prior to the changes on June 11th. Given this new information the previous credits were likely part of the formal rate system until the June 11th change despite poor documentation and publication. Motion to approve staff to apply previous credit rates prior to the adoption of Resolution 2020-15. Brooks/Lewis. Motion passed 2-0 on roll call.
- d. **Water softener program.** Rigg had nothing to report at this time.
- e. **Moratorium Changes.** Rigg presented news the PSC is extending the COVID 19 moratorium to September 1, 2020. The committee discussed possible future actions.
- f. **CMAR.** Motion to recommend to Common Council Resolution 2020-18, review and Approval of the 2019 Compliance Maintenance Annual Report. Brooks/Lewis. Motion passed 2-0.
- g. **Solid waste Contract.** The Committee reviewed a cost matrix for service with 4 different providers. The Committee felt that John's disposal was priced out and the focus should remain with the three closer in price. They asked Council be given a more detailed comparison to know what would be purchased by the residents of Evansville.
- h. **Capital Budget.** Rigg shared the capital budget with the committee. There is more work to be done but this draft is the start of the detail.

11. WPPI Report

- a. **ESR.** Brooks let the Committee know that Corey Neely is no longer with WPPI and has started his own business related to energy. Replacement candidates are to be interviewed soon.
- b. **Other.** Brooks mentioned the Annual WPPI meeting on September 17th and 18. On October 15th there is a virtual WPPI orientation.

12. Old Business. None.

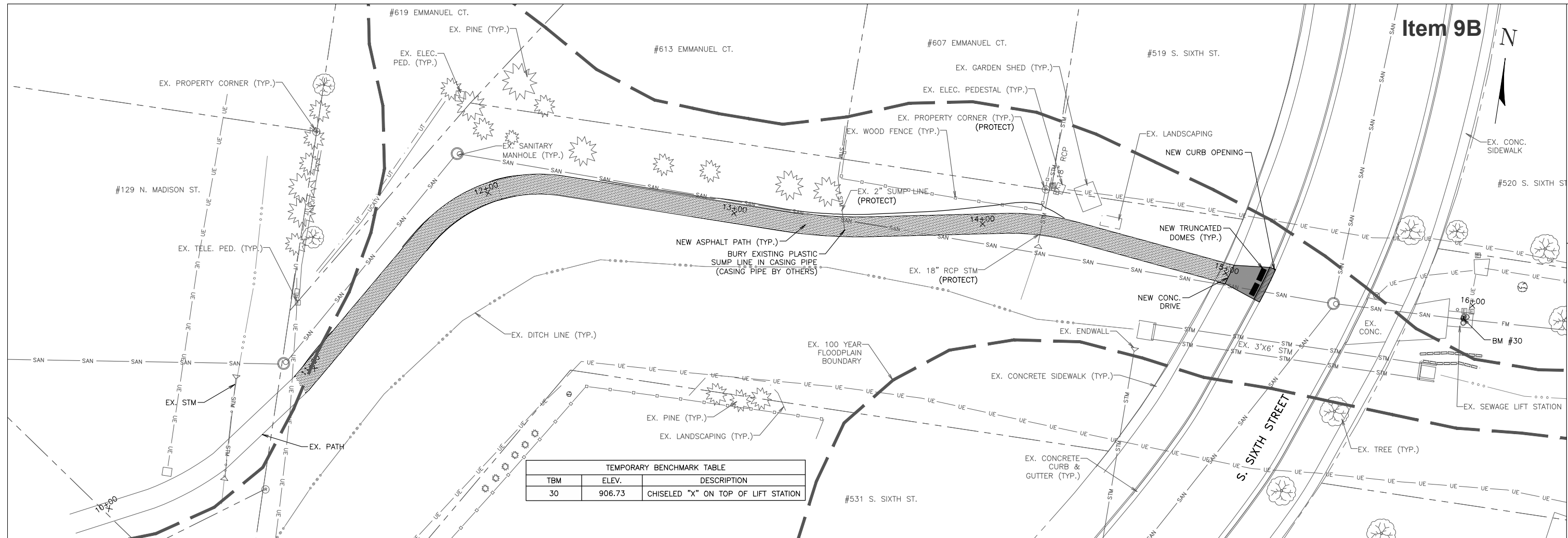
13. New Business. None.

14. Reminder. Upcoming Meeting Date, August 25, 2020

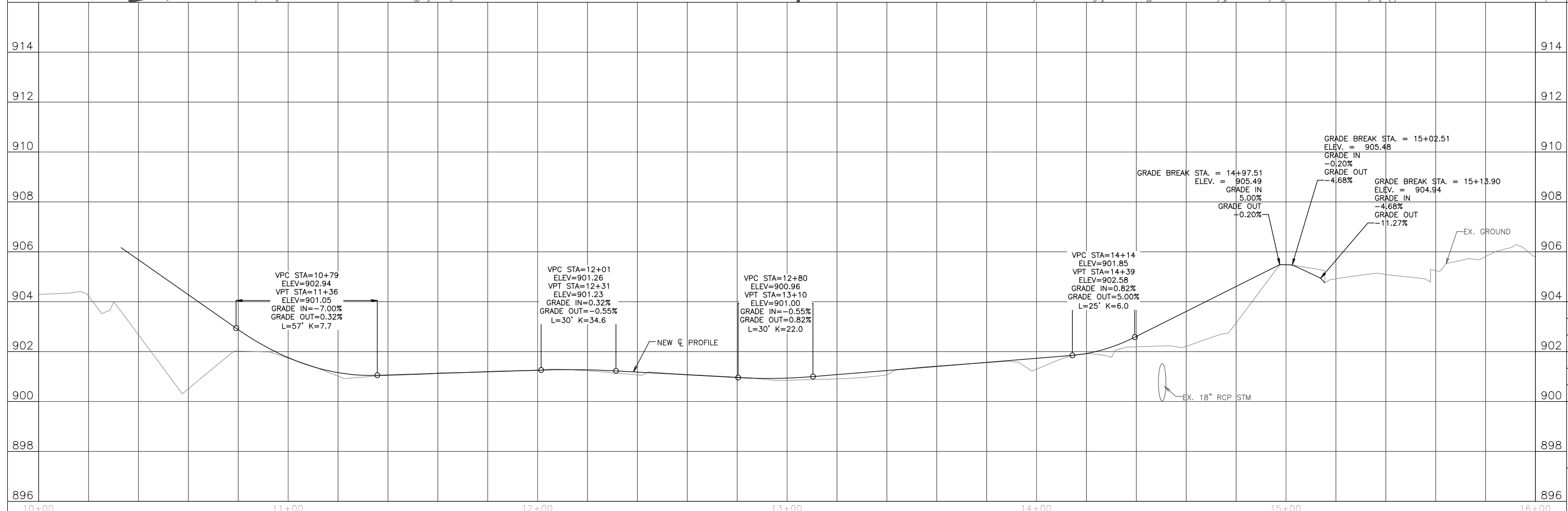
15. Adjourn. Motion to adjourn. Brooks/Lewis. Motion approved 2-0 at 7:44p.m.

James Brooks, Committee Chair

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TEMPORARY BENCHMARK TABLE		
TBM	ELEV.	DESCRIPTION
30	906.73	CHISELED "X" ON TOP OF LIFT STATION



2912 Marketplace Drive
Suite 103
Madison, WI 53719
(608) 273-3350
www.tcengineers.net

tc TOWN & COUNTRY ENGINEERING, INC.

PLAN & PROFILE
S. SIXTH STREET PATH
Station 10+00 To Station 16+00

2020 MULTI-USE PATH IMPROVEMENTS
City of Evansville, Wisconsin

PROJECT NO.: EV 80
DRAWING FILE: EV 80 SHEETS.DWG
DRAWN BY: M.J.M.
CHECKED BY: N.R.B.
DATE: 8-17-20
REVISIONS:

SCALE: HORIZONTAL 0 5 10 20
VERTICAL 1 2
SHEET: 3



City of Evansville

www.ci.evansville.wi.gov

31 S Madison St
PO Box 529
Evansville, WI 53536
(608) 882-2266

August 25, 2020

To: Municipal Services Committee
From: Ian Rigg, City Administrator
Re: Township Tax Assessment Process

After losing a staff person at the office, preparing for an election to which absentee ballots are more prevalent (and time consuming), and other pressing matters previously pushed back due to COVID, staff are concerned about our ability to complete the process prior to October 1, 2020. Additionally we are concerned about providing enough advance notice to property owners in the township of the newly changed rules regarding tax assessment. Staff reached out to the Public Service Commission to get guidance on this process. They responded:

Wisconsin State Statute § 66.0809 requires municipalities to place delinquent water bills on the tax roll as a tax against the property that was furnished with utility service. It is important that the utility is equitable and treats all of its customers in a non-discriminatory manner. Therefore, if the utility chooses to use the tax roll process, it must apply this process similarly to all utility customers. However, the Public Service Commission only has partial jurisdiction over Wis. Stat. § 66.0809. You may want to consult your municipal attorney regarding tax roll questions.

As of October 1, the utility determines which accounts are in arrears and transfers those arrears to the tax roll as of November 16. You may transfer an arrearage that is older than one year to the tax roll. Since the six-year statute of limitations may apply, it is advisable to put delinquent charges on the tax roll every year.

It is recommend the committee takes the following steps:

- Send notice to the property owners in Union within our electric service area of this potential charge if they fail to pay.
- If we cannot with certainty say notice was given timely and that we are 100% accurate (tax info matching billing info), we continue with the process of State Debt Collection into 2021. If tax assessment is delayed, all arrearages will move forward onto future tax bills.
- We start the discussion and hope for a sooner agreement (allowing for more notice) with the remaining towns who make a much smaller percentage of our service.

If we were not a staff member short and heading into an election I do believe we could give this project its needed attention before October 1. I do not feel it is discriminatory treatments as the title companies are aware of this requirement in the township. Nobody can pass the expense on from one owner to another. As for those who do not pay the balance by January 2021 they will still have to pay said balance by January 2022 if not already paid down in advance.

I suggest it is better to avoid an error on our first year doing this because the process was rushed while meeting all of our other obligations that are pressing on staff time.

MSC Administration Report
08/25/20

Water Softener Program

Chad Renly called different plumbers in the area to get price differences on water softeners to help guide us on what we may offer to people seeking to change out their softener as well as future enforcement for new construction.

- *Company #1*
 - *Normal On Demand Softener: \$1000 - \$1200*
 - *HE On Demand Softener: \$1895*
 - *Inspection Rate: 10 point inspection \$40*
- *Company #2*
 - *Normal On Demand Softener: \$789 - \$899*
 - *HE On Demand Softener: \$1200*
 - *Inspection Rate: \$75*
- *Company #3*
 - *Normal On Demand Softener: \$825 (Is also HE)*
 - *HE On Demand Softener: \$1600*
 - *Inspection Rate: \$99.50*

The City of Waterloo has had few participants in their program. Whether it is the dollar amount or campaigning we are not fully aware of. There is a \$400-800 difference between an on-demand softener and a timed one. There is also a \$40 to \$100 price range on inspections.

To reduce our salt in the system I recommend aggressively pursuing a sewer credit program. This is the outline of the final proposal:

- We make all future new construction “on demand” first.
- We offer 50% credit up to \$40 for inspections per address once every 24 months (this program should be on going event after the replacement program ends)
- We offer 40% credit up to \$800 per replacement of timed unit with a demand unit and we limit the amount total annually (\$40,000 annual starting in 2021).
- They provide proof of purchase, replacement of old timed unit and completion of new install.
- Eventually we make it regulatory that all softeners (new construction and replacement) are on-demand as this program ends in 5 years.

Staff will finish the details of the program and place it in the form of a resolution for Council approval no later than November 17, 2020.



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[Wastewater Department](#)

[Summer Sewer Maximum](#)

[Sump Pumps](#)

[Water Softener Rebate](#)

[Rates](#)

[Service Forms](#)

[Bill Stuffers](#)

Water Softener Rebate

Wisconsin researchers have determined that long-term exposure to a chloride concentration of 395 milligrams per liter or higher can be harmful to freshwater life — a concentration equal to about half of a tablespoon of salt in five gallons of water. Wastewater chloride sources are water softening systems, industrial sources and winter ice control. It's easy to add salt to water, but costly and energy-intensive to remove it. To build treatment technology to reduce chloride at the treatment plant would be costly -- meaning higher sewer bills. Fortunately, there is another way. Rather than adding costly treatment to continue protecting our freshwater life, we can reduce chloride at the source. Together, we can take steps to reduce the amount of salt put into water.

Help us reduce chlorides at our Wastewater Treatment Plant. By upgrading your water softener to a demand-initiated regeneration control model you can help make a difference. Demand-initiated regeneration control means that the water softener will regenerate based on the amount of water that has been treated instead of a timer, reducing the amount of salt you use and send to our Wastewater Treatment Plant. With an efficient softener, most homes will use a bag of salt per month, or less. Old softeners can use more salt than is needed. Waterloo Utilities is offering a rebate for replacing your timer based self-regenerating water softener with a demand initiated regeneration (DIR) water softener.

The utility has a water softener rebate program to help customers upgrade to demand-initiated regeneration (DIR) water softeners, please click [here](#) for info and rebate form.

City of Waterloo ordinance 340-12 (G) requires that new water softeners have demand-initiated regeneration controls with a minimum salt efficiency of 3,350 grains' hardness per pound of salt.

Waterloo's water hardness is 24 grains.

Waterloo Utilities

575 Commercial Ave

Waterloo, WI 53594

(920) 478-2260

Hours: 7:30 am – 4:00 pm

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 A WPPI Energy community

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Water Softener Replacement Rebate Application Form

- Rebates available to all residential sewer customers of Waterloo Utilities. Subject to available program funding, please call to confirm funding availability.
- Applicant must replace a working timer-based self regenerating water softener with a demand initiated regeneration (DIR) water softener.
- Application must be submitted with a copy of the sales receipt.
- Offer is limited to one (1) water softener rebate per single family home, condominium, apartment or manufactured home.
- Waterloo Utilities reserves the right to verify customer eligibility, water softener sale and installation before rebate is issued.
- Upon receipt of application, qualification will be verified and you will be contacted to schedule a post installation inspection. Waterloo Utilities will inspect softeners Monday through Friday 7:30am-4pm.
- The rebate will be in the form of a bill credit applied towards future bills.
- Rebate up to 50% of the cost of the DIR water softener not to exceed \$400.
- With submittal of an application, water-sewer system customers agree to not re-install the self regenerating water softener at any time in the future.

Name _____ Email _____

Address (where installed) _____

Number to call between 7:30am-4pm _____

Removed Water Softener Information (must be operational at time of removal)

Make & Model _____ Serial Number _____

Installed Demand Initiated Regeneration (DIR) Water Softener Information

Make & Model _____ Serial Number _____

Date Purchased _____ Date Installed _____

Waterloo Utilities
575 Commercial Ave, Waterloo, WI 53594
920 478-2260

Public Works - Public Works, Recycling, & Fleet

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	6/30/2020	12/31/2020	12/31/2021
10-53300-110	DPW SALARY	\$ 137,014	\$ 156,389	\$ 192,227	\$ 192,250	\$ 79,997	\$ 183,390	\$ 170,373
10-53300-130	DPW SAFETY AND PPE	\$ -	\$ -	\$ 1,660	\$ 1,700	\$ 1,529	\$ 2,000	\$ 2,000
10-53300-131	DPW CLOTHING ALLOWANCE	\$ 2,026	\$ 1,326	\$ 1,176	\$ 1,600	\$ 865	\$ 1,500	\$ 1,500
10-53300-132	DPW DENTAL INS	\$ 3,425	\$ 3,972	\$ 4,795	\$ 4,320	\$ 2,119	\$ 3,594	\$ 3,135
10-53300-133	DPW HEALTH INS	\$ 36,699	\$ 48,499	\$ 51,693	\$ 51,899	\$ 25,654	\$ 52,005	\$ 48,015
10-53300-134	DPW INCOME CONT	\$ -	\$ -	\$ -	\$ 785	\$ -	\$ 789	\$ 733
10-53300-136	DPW LIFE INS	\$ 350	\$ 221	\$ 322	\$ 361	\$ 132	\$ 349	\$ 350
10-53300-138	DPW RETIREMENT	\$ 9,341	\$ 9,755	\$ 11,022	\$ 11,954	\$ 5,295	\$ 12,379	\$ 11,500
10-53300-150	DPW FICA	\$ 10,854	\$ 11,923	\$ 14,349	\$ 13,961	\$ 5,905	\$ 14,029	\$ 13,034
10-53300-180	RECOGNITION PROGRAM PUBLIC WOR	\$ -	\$ -	\$ -	\$ -	\$ 25	\$ 500	\$ 500
10-53300-210	PROFESSIONAL SERVICES	\$ 480	\$ 653	\$ 1,331	\$ 1,500	\$ 606	\$ 1,500	\$ 1,500
10-53300-251	DPW - IT MAINT & REPAIR	\$ 106	\$ 698	\$ -	\$ 500	\$ 1,679	\$ 500	\$ 500
10-53300-252	DPW - IT EQUIP	\$ -	\$ -	\$ -	\$ 500	\$ 30	\$ 1,000	\$ 1,000
10-53300-280	DPW DRUG & ALCOHOL TESTING	\$ 258	\$ 418	\$ 194	\$ 525	\$ 200	\$ 525	\$ 525
10-53300-300	DPW STREET MAINT& REPAIRS	\$ 90,368	\$ 124,117	\$ 102,526	\$ 103,000	\$ 109,637	\$ 125,000	\$ 130,000
10-53300-301	STREET TREE REMOVAL	\$ -	\$ 808	\$ 8,922	\$ 9,000	\$ 8,589	\$ 5,000	\$ 65,000
10-53300-302	DE-ICING MATERIALS	\$ -	\$ -	\$ 43,737	\$ 44,500	\$ 5	\$ 32,000	\$ 25,000
10-53300-310	DPW OFFICE SUPPLIES & EXP	\$ 1,024	\$ 4,716	\$ 2,110	\$ 2,000	\$ 1,421	\$ 2,000	\$ 2,500
10-53300-330	DPW PROFESSIONAL DEVL	\$ 5,219	\$ 8,012	\$ 7,993	\$ 8,500	\$ 8,188	\$ 12,000	\$ 12,000
10-53300-340	DPW - TOOLS & EQUIP	\$ 129	\$ 1,759	\$ 1,699	\$ 1,500	\$ 1,355	\$ 2,000	\$ 2,000
10-53300-343	DPW VEHICLE FUEL	\$ 13,527	\$ 19,780	\$ 20,838	\$ 21,000	\$ 10,047	\$ 17,000	\$ 17,000
10-53300-355	DPW BLDG MAINT & SUPPLIES	\$ 2,372	\$ 10,481	\$ 1,396	\$ 2,000	\$ 1,372	\$ 3,500	\$ 3,500
10-53300-360	DPW BLDG UTILITIES EXP-HEAT, W	\$ 9,806	\$ 14,204	\$ 13,966	\$ 14,000	\$ 6,960	\$ 12,500	\$ 12,500
10-53300-361	DPW COMMUNICATIONS	\$ 2,489	\$ 5,104	\$ 7,574	\$ 7,600	\$ 1,821	\$ 4,100	\$ 4,100
10-53300-385	DPW GRANT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-53300-390	DPW MISC EXPENSE	\$ -	\$ -	\$ 374	\$ 500	\$ 180	\$ 500	\$ 500
10-53300-510	DPW PROPERTY INSURANCE	\$ 4,968	\$ 6,624	\$ 4,550	\$ 4,737	\$ 2,955	\$ 4,832	\$ 4,929
10-53300-511	DPW LIABILITY INSURANCE	\$ 6,160	\$ 6,622	\$ 7,977	\$ 8,488	\$ 6,144	\$ 5,488	\$ 5,488
10-53300-512	DPW WORKERS COMP INSURANCE	\$ 6,825	\$ 6,216	\$ 5,718	\$ 6,365	\$ 3,558	\$ 4,715	\$ 4,338
10-53300-513	DPW UNEMPLOYMENT INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-53300-891	DPW MAPPING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
10-53310-110		\$ 83,711	\$ 76,862	\$ 75,688	\$ 73,505	\$ 36,191	\$ 78,221	\$ 72,247
10-53310-132	RECYCLING DENTAL INS	\$ 1,579	\$ 1,773	\$ 1,457	\$ 1,691	\$ 848	\$ 1,301	\$ 1,093
10-53310-133	RECYCLING HEALTH INS	\$ 23,661	\$ 26,756	\$ 19,901	\$ 18,425	\$ 11,662	\$ 18,570	\$ 16,958
10-53310-134	RECYCLING INCOME CONT	\$ -	\$ -	\$ -	\$ 302	\$ -	\$ 275	\$ 243

Public Works - Public Works, Recycling, & Fleet

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	6/30/2020	12/31/2020	12/31/2021
10-53310-136	RECYCLING LIFE INS	\$ 113	\$ 78	\$ 58	\$ 137	\$ 46	\$ 140	\$ 127
10-53310-138	RECYCLING RETIREMENT	\$ 5,532	\$ 4,943	\$ 3,876	\$ 4,603	\$ 2,275	\$ 4,350	\$ 3,824
10-53310-150	RECYCLING FICA	\$ 6,623	\$ 5,826	\$ 5,656	\$ 5,623	\$ 2,715	\$ 5,984	\$ 5,527
10-53310-290	Recycling & Refuse Collection	\$ 249,443	\$ 265,396	\$ 272,404	\$ 272,681	\$ 116,139	\$ 270,703	\$ 251,900
10-53310-300	RECYCLING EXPENSE	\$ 374	\$ 459	\$ 1,138	\$ 1,000	\$ 1,480	\$ 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	\$ 1,880
	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
10-53420-300	DPW FLEET MAINTENANCE	\$ 38,243	\$ 37,186	\$ 36,659	\$ 39,500	\$ 14,764	\$ 29,000	\$ 29,000
10-53470-300	DPW STREET LIGHTING EXP	\$ 55,874	\$ 62,002	\$ 67,596	\$ 63,000	\$ 25,870	\$ 61,000	\$ 61,000
		\$ 810,561	\$ 925,920	\$ 994,939	\$ 998,323	\$ 499,757	\$ 977,225	\$ 1,014,818

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 2021
		Actual	Actual	Actual	Budget	Current	Budget	Budget
		12/31/2017	12/31/2018	12/31/2019	12/31/2019	6/30/2020	12/31/2020	12/31/2021
10-55720-110	PARK MAINT SALARY	\$ 65,214	\$ 71,822	\$ 68,814	\$ 68,755	\$ 27,084	\$ 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	\$ 595	\$ 1,757	\$ 1,721
10-55720-133	PARK MAINT HEALTH INS	\$ 16,600	\$ 21,145	\$ 17,495	\$ 17,334	\$ 7,930	\$ 19,668	\$ 21,544
10-55720-134	PARK MAINT INCOME CONT	\$ -	\$ -	\$ -	\$ 255	\$ -	\$ 259	\$ 254
10-55720-136	PARK MAINT LIFE INS	\$ 176	\$ 232	\$ 258	\$ 162	\$ 99	\$ 172	\$ 165
10-55720-138	PARK MAINT RETIREMENT	\$ 3,774	\$ 4,221	\$ 3,712	\$ 3,881	\$ 1,599	\$ 4,060	\$ 3,990
10-55720-150	PARK MAINT FICA	\$ 5,217	\$ 5,701	\$ 5,105	\$ 5,260	\$ 1,977	\$ 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	\$ 10,042	\$ 24,000	\$ 24,000
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	\$ 210	\$ 2,500	\$ 2,000
10-55720-351	PARKS - IT MAINT & REPAIR	\$ -	\$ -	\$ 229	\$ 250	\$ -	\$ 250	\$ 500
10-55720-352	PARKS- IT EQUIP	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ 250	\$ 250
10-55720-360	PARK UTILITIES EXPENSE	\$ 9,324	\$ 9,732	\$ 12,115	\$ 11,800	\$ 711	\$ 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	\$ 1,449	\$ 4,000	\$ 4,000
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	\$ 63	\$ 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	\$ 519	\$ 22,000	\$ 22,000
10-55730-350		\$ 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 2021
		Actual	Actual	Actual	Budget	Current	Budget	Budget
		12/31/2017	12/31/2018	12/31/2019	12/31/2019	6/30/2020	12/31/2020	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	\$ 1,108	\$ 10,500	\$ 10,500
10-55740-512	PARK STORE WORK COMP INS	\$ 212	\$ 191	\$ 182	\$ 201	\$ 115	\$ 153	\$ 157
10-55760-110	BASEBALL SALARY	\$ 1,296	\$ 3,583	\$ 2,659	\$ 2,954	\$ 896	\$ 1,890	\$ 0
10-55760-150	BASEBALL FICA	\$ 99	\$ 149	\$ 199	\$ 264	\$ 68	\$ 145	\$ 0
10-55760-300	BASEBALL EXPENSES	\$ 5,717	\$ 5,623	\$ 4,651	\$ 5,200	\$ 126	\$ 6,000	\$ 6,000
		\$ 248,019	\$ 275,811	\$ 262,199	\$ 266,561	\$ 62,311	\$ 266,160	\$ 267,693

Cemetery

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	6/30/2020	12/31/2020	12/31/2021
22-41110-540	TAXES	\$ (77,344)	\$ (71,704)	\$ (84,863)	\$ (84,863)	\$ (89,236)	\$ (89,236)	\$ (91,720)
22-46541-540	LOT SALES REVENUE	\$ (6,475)	\$ (9,225)	\$ (6,075)	\$ (7,500)	\$ (7,775)	\$ (9,225)	\$ (9,225)
22-46542-540	INTERMENT RECEIPTS	\$ (20,550)	\$ (16,150)	\$ (19,000)	\$ (19,000)	\$ (12,950)	\$ (16,150)	\$ (16,150)
22-48110-540	INTEREST INCOME	\$ (273)	\$ -	\$ -	\$ (400)	\$ -	\$ (400)	\$ (400)
22-48200-540	MISCELLANEOUS RENT	\$ (1,515)	\$ (1,515)	\$ (1,515)	\$ (1,515)	\$ (758)	\$ (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	\$ 27,014	\$ 75,622	\$ 77,593
22-54640-131	CEMETERY CLOTHING ALLOWANCE	\$ 476	\$ 149	\$ -	\$ -	\$ -	\$ 150	\$ 150
22-54640-132	CEMETERY DENTAL INS	\$ 512	\$ 607	\$ 660	\$ 555	\$ 267	\$ 578	\$ 542
22-54640-133	CEMETERY HEALTH INS	\$ 8,698	\$ 10,429	\$ 9,510	\$ 9,592	\$ 4,336	\$ 10,373	\$ 10,954
22-54640-134	CEMETERY INCOME CONT	\$ -	\$ -	\$ -	\$ 271	\$ -	\$ 275	\$ 277
22-54640-136	CEMETERY LIFE INS	\$ 315	\$ 293	\$ 286	\$ 295	\$ 103	\$ 301	\$ 311
22-54640-138	CEMETERY RETIREMENT	\$ 4,222	\$ 4,227	\$ 4,154	\$ 4,246	\$ 1,695	\$ 5,104	\$ 5,238
22-54640-150	CEMETERY FICA	\$ 5,649	\$ 5,558	\$ 5,585	\$ 5,543	\$ 2,009	\$ 5,785	\$ 5,936
22-54640-180	RECOGNITION PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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	\$ 895	\$ 2,200	\$ 2,200
22-54640-350	CEMETERY MAINT EXP	\$ 11,096	\$ 9,355	\$ 14,182	\$ 14,500	\$ 4,796	\$ 10,500	\$ 10,500
22-54640-360	CEMETERY UTILITIES EXPENSE	\$ 805	\$ 1,297	\$ 1,397	\$ 1,300	\$ 352	\$ 1,000	\$ 1,000
22-54640-361	CEMETERY COMMUNICATION EXPENSE	\$ -	\$ -	\$ 471	\$ 1,200	\$ 196	\$ 1,200	\$ 800
22-54640-510	CEMETERY PROPERTY INSURANCE	\$ 673	\$ 644	\$ 651	\$ 593	\$ 459	\$ 593	\$ 593
22-54640-511	CEMETERY LIABILITY INSURANCE	\$ 1,184	\$ 1,072	\$ 1,472	\$ 813	\$ 1,144	\$ 813	\$ 813
22-54640-512	CEMETERY WORKERS COMP INS	\$ 2,635	\$ 2,384	\$ 2,263	\$ 2,506	\$ 1,458	\$ 1,932	\$ 2,004
22-54640-513	CEMETERY UNEMPLOYMENT INSURANC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22-54640-660	TRANSFER TO TRUST FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ (2,382)	\$ 9,431	\$ 6,353	\$ (0)	\$ (66,562)	\$ (0)	\$ (0)

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	Actual	Actual	Budget	Current	Budget	Budget
		12/31/2017	12/31/2018	12/31/2019	12/31/2019	6/30/2020	12/31/2020	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)	\$ (18,708)	\$ (34,000)	\$ (34,000)
60-46409-530	Outside Muni Sewer Fees	\$ (460)	\$ (127)	\$ (149)	\$ (250)	\$ (63)	\$ (250)	\$ (250)
60-46410-530	RESIDENTIAL SEWER FEES	\$ (706,456)	\$ (835,650)	\$ (1,015,974)	\$ (1,015,320)	\$ (552,818)	\$ (1,052,919)	\$ (1,280,127)
60-46411-530	COMMERCIAL SEWER FEES	\$ (94,789)	\$ (161,833)	\$ (195,688)	\$ (192,686)	\$ (95,888)	\$ (204,000)	\$ (246,567)
60-46412-530	MISC OPERATING REVENUE	\$ (4,752)	\$ (6,003)	\$ (7,094)	\$ (7,000)	\$ (1,132)	\$ (4,000)	\$ (4,000)
60-46413-530	SEWER NEW CONNECT HOOK UP FEE	\$ (59,872)	\$ (54,075)	\$ (67,400)	\$ (67,000)	\$ (19,800)	\$ (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)	\$ (9,539)	\$ (35,500)	\$ (35,500)
60-47412-530	WIND TURBINE	\$ (22,092)	\$ (12,977)	\$ (23,375)	\$ (29,800)	\$ (14,670)	\$ (19,800)	\$ (19,800)
60-48110-510	INT ON TEMP INVESTMENTS	\$ (2,389)	\$ (8,871)	\$ (19,307)	\$ (15,000)	\$ (5,490)	\$ (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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ (2,549,439)	\$ (2,550,000)	\$ -	\$ -	\$ (1,186,000)
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	\$ 55,754	\$ 146,945	\$ 169,972
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	\$ 749	\$ 3,174	\$ 3,818
60-53500-133	WWTP HEALTH INS	\$ 22,135	\$ 24,915	\$ 26,678	\$ 28,461	\$ 13,956	\$ 36,311	\$ 49,464
60-53500-134	WWTP INCOME CONT	\$ -	\$ -	\$ -	\$ 190	\$ -	\$ 285	\$ 383
60-53500-136	WWTP LIFE INS	\$ 148	\$ 103	\$ 114	\$ 381	\$ 53	\$ 184	\$ 247
60-53500-138	WWTP RETIREMENT	\$ 5,653	\$ 5,798	\$ 6,564	\$ 7,957	\$ 3,732	\$ 9,779	\$ 11,315
60-53500-150	WWTP FICA	\$ 6,585	\$ 6,819	\$ 8,003	\$ 9,421	\$ 4,214	\$ 11,241	\$ 13,003
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	\$ 8,823	\$ 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	Actual	Actual	Budget	Current	Budget	Budget
		12/31/2017	12/31/2018	12/31/2019	12/31/2019	6/30/2020	12/31/2020	12/31/2021
60-53510-110	SANITARY SEWER SALARY	\$ 49,343	\$ 57,531	\$ 61,997	\$ 60,410	\$ 32,392	\$ 65,087	\$ 55,152
60-53510-132	SAN SEWER DENTAL INS	\$ 1,131	\$ 1,203	\$ 1,198	\$ 1,234	\$ 715	\$ 1,230	\$ 896
60-53510-133	SANITARY SEWER HEALTH INS	\$ 15,235	\$ 17,147	\$ 16,615	\$ 16,779	\$ 9,993	\$ 19,177	\$ 16,338
60-53510-134	SANITARY SEWER INCOME CONT	\$ -	\$ -	\$ -	\$ 254	\$ -	\$ 269	\$ 227
60-53510-136	SANITARY SEWER LIFE INS	\$ 86	\$ 98	\$ 119	\$ 178	\$ 59	\$ 195	\$ 158
60-53510-138	SANITARY SEWER RETIREMENT	\$ 3,267	\$ 3,652	\$ 3,748	\$ 3,872	\$ 2,150	\$ 4,306	\$ 3,589
60-53510-150	SANITARY SEWER FICA	\$ 3,789	\$ 4,327	\$ 4,600	\$ 4,621	\$ 2,406	\$ 4,979	\$ 4,219
60-53510-210	SANITARY PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 2,776	\$ 15,000	\$ 15,000
60-53510-211	STWT PROF SERVICES - CIP	\$ 684	\$ 616	\$ 49,523	\$ 45,000	\$ 1,244	\$ 5,000	\$ 5,000
60-53510-310	SAN SEWER OFFICE SUPPLIES -EXP	\$ -	\$ 7	\$ -	\$ 10	\$ -	\$ 10	\$ 10
60-53510-350	SAN SEWER MAINT & REPAIRS	\$ 8,269	\$ 27,146	\$ 10,592	\$ 50,000	\$ 3,488	\$ 25,000	\$ 125,000
60-53510-512	SAN SEWER WORK COMP INS	\$ 878	\$ 399	\$ 511	\$ 516	\$ 524	\$ 694	\$ 664
60-53510-540	DEPRECIATION-COLLECTING SEWERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-53510-840	SANITARY SEWER EQUIPMENT	\$ -	\$ -	\$ 39,914	\$ 45,000	\$ 6	\$ -	\$ 425,000
60-53510-850	STREET RECONSTRUCTION	\$ -	\$ -	\$ 287,945	\$ 295,000	\$ 21,657	\$ -	\$ 536,000
60-53510-860	LINCOLN STREET SEWER PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-53510-870	PARK & POOL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-53510-880	PARK LAND ACQUISITION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-53510-890	HWY 14/E.MAIN/UNION ST PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-53510-891	SEWER MAPPING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 1,000
60-53510-900	GARFIELD STREET PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60-53510-901	BUILDINGS, SOTRAGE & 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	\$ 855	\$ 4,000	\$ 30,000
60-53520-360	LIFT STATION UTILITIES	\$ 17,028	\$ 18,521	\$ 19,952	\$ 20,500	\$ 8,712	\$ 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	\$ -	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -

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	Actual	Actual	Budget	Current	Budget	Budget
		12/31/2017	12/31/2018	12/31/2019	12/31/2019	6/30/2020	12/31/2020	12/31/2021
60-53540-355	WIND TURBINE MAINT & REPAIR	\$ (3,500)	\$ 4,474	\$ 799	\$ 2,400	\$ 2,520	\$ 2,400	\$ 2,400
		\$ (315,646)	\$ (533,529)	\$ (1,531,629)	\$ (1,372,161)	\$ 189,046	\$ (88,875)	\$ (261,909)

Stormwater

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	6/30/2020	12/31/2020	12/31/2021
61-53580-620	INTEREST ON LONG-TERM DEBT	\$ 4,600	\$ 16,516	\$ 29,575	\$ 29,750	\$ 12,622	\$ 23,714	\$ 20,626
61-53580-840	STORMWATER EQUIPMENT PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ 3,500
61-53580-850	STWT ROAD CONSTRUCTION	\$ 32,362	\$ 160,372	\$ 267,382	\$ 275,000	\$ 20,595	\$ -	\$ 512,000
61-53580-851	SOUTH GATE POND RELOCATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61-53580-891	STWT MAPPING							\$ -
61-53580-900	GARFIELD STREET PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61-53580-901	BUILDINGS, SOTRAGE & GROUNDS							\$ 125,000
61-58940-700	TRANSFER TO WATER & LIGHT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ (44,531)	\$ (541,543)	\$ 527,966	\$ (1,281)	\$ 47,765	\$ (18,746)	\$ (4,579)

Electric Utility

Account Numbers	Account Titles	FY 2017	FY 2018	FY 2019	FY 2020	FY 2020
		Actual	Actual	Actual	Current	Budget
		12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020
62-41400-001	OPERATING & OTHER REVENUES	\$ (26,290)	\$ (1,093)	\$ (2,647)	\$ (292)	\$ -
62-41415-001	JOBGING SALES	\$ 288	\$ -	\$ -	\$ -	\$ (7,500)
62-41419-001	Interest & Dividends	\$ (9,004)	\$ (8,576)	\$ (18,512)	\$ (3,298)	\$ (13,500)
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)	\$ (2,500)	\$ -
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)	\$ (1,026,141)	\$ (2,307,640)
62-41440-101	YARD LIGHTS URBAN RESIDENTIAL	\$ (1,339)	\$ (948)	\$ (838)	\$ (372)	\$ (948)
62-41441-011	RURAL RESIDENTIAL RG1	\$ (1,230,746)	\$ (1,260,015)	\$ (1,228,846)	\$ (567,005)	\$ (1,260,015)
62-41441-021	RURAL COMMERCIAL S-PH GS1	\$ (289,137)	\$ (320,660)	\$ (309,296)	\$ (143,190)	\$ (320,660)
62-41441-031	RURAL COMMERCIAL 3-PH GS2	\$ (24,102)	\$ (18,382)	\$ (14,321)	\$ (11,437)	\$ (18,382)
62-41441-041	RURAL SMALL POWER CP1	\$ (151,799)	\$ (170,178)	\$ (170,031)	\$ (89,750)	\$ (170,178)
62-41441-051	RURAL LARGE POWER CP2	\$ (35,375)	\$ (56,736)	\$ (52,240)	\$ (24,328)	\$ (56,736)
62-41441-101	YARD LIGHTS RURAL	\$ (20,020)	\$ (19,603)	\$ (19,570)	\$ (9,693)	\$ (19,603)
62-41442-011	URBAN COMMERCIAL S-PH GS1	\$ (587,497)	\$ (689,370)	\$ (776,375)	\$ (320,186)	\$ (769,370)
62-41442-021	MUNICIPAL COMMERCIAL S-PH GS2	\$ (17,330)	\$ (38,461)	\$ (39,151)	\$ (8,444)	\$ (38,461)
62-41442-031	URBAN COMMERCIAL 3-PH GS2	\$ (266,132)	\$ (134,669)	\$ (15,904)	\$ (6,481)	\$ (134,669)
62-41442-041	MUNICIPAL COMMERCIAL 3-PH GS2	\$ (16,897)	\$ (20,459)	\$ (27,183)	\$ (21,742)	\$ (20,459)
62-41442-051	MUNICIPAL ATHLETIC FIELD MIS	\$ (4,108)	\$ (3,957)	\$ (3,828)	\$ (1,710)	\$ (3,957)
62-41442-062	MUNICIPAL GREEN POWER	\$ 297	\$ 147	\$ 42	\$ (654)	\$ 147
62-41442-101	YARD LIGHTS URBAN COMMERCIAL	\$ (3,412)	\$ (5,421)	\$ (5,809)	\$ (2,935)	\$ (5,421)
62-41443-011	URBAN LARGE POWER CP2	\$ (1,439,962)	\$ (1,447,802)	\$ (1,439,134)	\$ (664,523)	\$ (1,447,802)
62-41443-021	MUNICIPAL LARGE POWER CP2	\$ (2,520)	\$ (2,380)	\$ (2,352)	\$ (1,288)	\$ (2,380)
62-41443-031	INDUSTRIAL CP4	\$ (910,170)	\$ (861,464)	\$ (799,749)	\$ (320,009)	\$ (861,464)
62-41443-041	URBAN SMALL POWER CP1	\$ (284,014)	\$ (263,699)	\$ (251,612)	\$ (118,351)	\$ (263,699)
62-41443-051	MUNICIPAL SMALL POWER CP1	\$ (47,407)	\$ (28,268)	\$ (15,503)	\$ (2,642)	\$ (28,268)
62-41443-101	YARD LIGHTS LARGE POWER	\$ (5,652)	\$ (4,019)	\$ (3,870)	\$ (1,935)	\$ (4,019)
62-41444-001	MUNICIPAL STREET LIGHTING MS1	\$ (55,897)	\$ (63,715)	\$ (64,641)	\$ (32,536)	\$ (63,715)
62-41448-001		\$ (44,069)	\$ (48,994)	\$ (46,006)	\$ (21,940)	\$ (48,994)
62-41450-001	PENALTIES	\$ (29,393)	\$ (30,821)	\$ (28,546)	\$ (3,592)	\$ (30,821)
62-41451-001	MISCELLANEOUS SERVICE REVENUES	\$ (2,656)	\$ (4,514)	\$ (11,011)	\$ (535)	\$ (4,514)
62-41452-001	OVERHEAD - ELECTRIC	\$ (38,869)	\$ (10,387)	\$ (10,782)	\$ (5,132)	\$ (10,387)

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	\$ (2,255,895)
63-41440-101	YARD LIGHTS URBAN RESIDENTIAL	\$ (838)
63-41441-011	RURAL RESIDENTIAL RG1	\$ (1,228,846)
63-41441-021	RURAL COMMERCIAL S-PH GS1	\$ (309,296)
63-41441-031	RURAL COMMERCIAL 3-PH GS2	\$ (14,321)
63-41441-041	RURAL SMALL POWER CP1	\$ (170,031)
63-41441-051	RURAL LARGE POWER CP2	\$ (52,240)
63-41441-101	YARD LIGHTS RURAL	\$ (19,570)
63-41442-011	URBAN COMMERCIAL S-PH GS1	\$ (776,375)
63-41442-021	MUNICIPAL COMMERCIAL S-PH GS2	\$ (39,151)
63-41442-031	URBAN COMMERCIAL 3-PH GS2	\$ (15,904)
63-41442-041	MUNICIPAL COMMERCIAL 3-PH GS2	\$ (27,183)
63-41442-051	MUNICIPAL ATHLETIC FIELD MIS	\$ (3,828)
63-41442-062	MUNICIPAL GREEN POWER	\$ 42
63-41442-101	YARD LIGHTS URBAN COMMERCIAL	\$ (5,809)
63-41443-011	URBAN LARGE POWER CP2	\$ (1,439,134)
63-41443-021	MUNICIPAL LARGE POWER CP2	\$ (2,352)
63-41443-031	INDUSTRIAL CP4	\$ (799,749)
63-41443-041	URBAN SMALL POWER CP1	\$ (251,612)
63-41443-051	MUNICIPAL SMALL POWER CP1	\$ (15,503)
63-41443-101	YARD LIGHTS LARGE POWER	\$ (3,870)
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
		Actual	Actual	Actual	Current	Budget
		12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020
62-41454-001	RENT ELECTRIC PROPERTY	\$ (6,888)	\$ (6,888)	\$ (6,888)	\$ -	\$ (6,900)
62-41456-001	OTHER ELECTRIC REVENUE	\$ (7,899)	\$ (5,186)	\$ (54,770)	\$ (3,239)	\$ (11,950)
62-41457-001	INSUR DIVIDEND/AUDIT ADJ-ELECT	\$ (1,759)	\$ (2,019)	\$ (1,989)	\$ (1,553)	\$ -
62-51408-001	FICA TAX EXPENSE	\$ 35,587	\$ 41,680	\$ 53,214	\$ 24,190	\$ 50,793
62-51408-011	LICENSE FEES & OTHER TAX	\$ 68,894	\$ 65,291	\$ 71,663	\$ 29,076	\$ 75,000
62-51408-021	PROPERTY TAX EQUIVALENT	\$ 227,302	\$ 239,978	\$ 245,817	\$ -	\$ 240,000
62-51416-001	COST OF JOBBING SALES	\$ 27	\$ -	\$ -	\$ -	\$ 1,000
62-51426-001	OTHER INCOME DEDUCTIONS	\$ 1,417	\$ -	\$ 1,473	\$ 5,086	\$ 1,500
62-51427-000	DEBT PAYMENTS	\$ 57,791	\$ -	\$ 1,087,657	\$ 480,968	\$ 493,100
62-51427-001	INTEREST EXPENSE	\$ 55,301	\$ 116,276	\$ 106,194	\$ 48,019	\$ 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	\$ 1,889,591	\$ 5,435,000
62-51545-011	OPER PURCHASED POWER EARLY/LAT	\$ -	\$ -	\$ -	\$ -	\$ -
62-51560-001	OPER SUPERVISION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 1,500
62-51560-110	OPER SUPERVISION SALARY	\$ 33,341	\$ 43,726	\$ 89,147	\$ 50,976	\$ 35,656
62-51561-001	OPER LINE & STATION LABOR	\$ -	\$ -	\$ -	\$ -	\$ -
62-51561-110	OPER LINE & STATION SALARY	\$ 20,627	\$ 42,348	\$ 22,318	\$ 7,960	\$ 31,955
62-51562-001	OPER LINE & STATION EXPENSES	\$ 4,140	\$ 4,329	\$ 4,264	\$ -	\$ 8,500
62-51565-001	Street Lighting Expense	\$ 1,002	\$ 519	\$ 269	\$ 61	\$ 600
62-51566-001	OPER METER EXPENSE	\$ -	\$ 51	\$ 16	\$ -	\$ 500
62-51566-110	OPER METER SALARY	\$ 3,812	\$ 2,367	\$ 1,056	\$ 342	\$ 5,906
62-51566-021	OPER BAKER METER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
62-51567-001	OPER CUSTOMER INSTALLATIONS EX	\$ 735	\$ 347	\$ -	\$ -	\$ 100
62-51567-110	OPER CUSTOMER INSTALL SALARY	\$ 416	\$ 882	\$ 284	\$ 92	\$ -
62-51567-011	OPER CUSTOMER STRAY VOLTAGE	\$ -	\$ -	\$ -	\$ -	\$ -
62-51567-021	OPER DEMAND SIDE MANAGEMENT	\$ -	\$ -	\$ -	\$ -	\$ -
62-51569-001	OPER DISTRIBUTION EXPENSES	\$ 4,090	\$ 5,017	\$ 4,374	\$ 1,939	\$ 22,000
62-51571-001	MAINT STRUCTURES & EQUIPMENT	\$ 59	\$ 1,425	\$ 6,528	\$ 6,229	\$ 5,000
62-51571-011	MAINT SUBSTATION	\$ 1,884	\$ 9,712	\$ 1,100	\$ 7,638	\$ 7,000
62-51571-021	MAINT BAKER SUBSTATION	\$ -	\$ -	\$ -	\$ -	\$ -
62-51571-110	MAINT STRUCTURES & EQMT SALARY	\$ 44,367	\$ 47,429	\$ 75,163	\$ 43,322	\$ 68,734
62-51572-001	MAINT LINES	\$ 121,673	\$ 137,395	\$ 146,045	\$ 61,735	\$ 335,000
62-51572-021	MAINT STORM 08/05/00	\$ 277	\$ -	\$ -	\$ -	\$ -
62-51572-110	MAINT LINES SALARY	\$ 147,746	\$ 164,703	\$ 158,337	\$ 113,349	\$ 228,889

New Account Numbers	New Account Titles	FY 2021
		Budget
		12/31/2021
63-41910-001	OVERHEAD - ELECTRIC	\$ (10,782)
63-41910-580	PROCEEDS FROM LONG-TERM DEBT	\$ (1,100,000)
63-51241-150	FICA TAX EXPENSE	\$ 58,809
63-51408-011	LICENSE FEES & OTHER TAX	\$ 72,000
63-51408-021	PROPERTY TAX EQUIVALENT	\$ 245,000
63-51416-300	COST OF JOBBING SALES	\$ -
63-51426-300	OTHER INCOME DEDUCTIONS	\$ 1,500
63-51427-002	DEBT PAYMENTS	\$ 521,409
63-51427-300	INTEREST EXPENSE	\$ 70,637
63-51428-003	DEBT ISSUANCE EXPENSE	\$ 50,000
63-51428-300	AMORTIZATION OF DEBT DISC	\$ -
63-51555-300	POWER PURCHASED	\$ 5,289,080
63-51580-110	OPER SUPERVISION SALARY	\$ 47,884
63-51580-210	OPERATION ENGINEERING	\$ -
63-51580-300	OPER SUPERVISION EXPENSE	\$ -
63-51582-110	OPER SUBSTATION SALARY	\$ -
63-51582-300	OPER SUBSTATION EXPENSES	\$ 250,000
63-51583-110	OPER OH LINES SALARY	\$ 22,745
63-51583-300	OPER OH LINE INSTALL	\$ 400,000
63-51584-110	OPER UG LINE SALARY	\$ 22,745
63-51584-300	OPER UG LINE	\$ 125,000
63-51585-300	STREET LIGHT INSTALLATION	\$ -
63-51586-300	OPER METER EXPENSE	\$ -
63-51587-110	CUSTOMER INSTALL SALARY	\$ 1,516
63-51587-300	CUSTOMER INSTALLATIONS EXPENSE	
63-51588-300	MISC DISTRIBUTION EXPENSES	
63-51590-110	MAINTENANCE SUPERVISION SALARY	\$ 47,884
63-51590-300	MAINT SUPERVISION EXPENSE	
63-51591-300	STRUCTURE MAINTENANCE	
63-51592-110	SUBSTATION MAINT SALARY	\$ 113,725
63-51592-210	SUBSTATION MAINT PROF SERVICES	
63-51592-300	SUBSTATION MAINTENANCE EXPENSE	
63-51593-110	OH LINE MAINTENANCE SALARY	\$ 194,602
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
		Actual	Actual	Actual	Current	Budget
		12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020
62-51572-840	MAINT LINE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
62-51572-891	MAINT LINE MAPPING	\$ -	\$ -	\$ 5,670	\$ 3,675	\$ 10,000
62-51573-001	MAINT LINE TRANSFORMERS	\$ 2,443	\$ (21,960)	\$ 18,983	\$ 819	\$ 30,000
62-51573-021	MAINT BAKER TRANSFORMERS	\$ -	\$ -	\$ -	\$ -	\$ -
62-51573-110	MAINT LINE TRANSFORMERS SALARY	\$ 1,020	\$ 4,122	\$ 2,999	\$ 839	\$ 1,580
62-51574-001	MAINT STREET LIGHTING	\$ 18,080	\$ 3,489	\$ 7,474	\$ 6,089	\$ 17,500
62-51574-110	MAINT STREET LIGHTING SALARY	\$ 4,026	\$ 7,899	\$ 7,074	\$ 3,068	\$ 6,237
62-51575-001	MAINT METERS	\$ 11,414	\$ 4,352	\$ 4,945	\$ 7,206	\$ 7,500
62-51575-110	MAINT METERS SALARY	\$ 10,006	\$ 35,313	\$ 7,334	\$ 3,511	\$ 15,501
62-51901-001	OPER METER READING LABOR	\$ 179	\$ -	\$ -	\$ -	\$ -
62-51901-110	OPER METER READING SALARY	\$ 25,634	\$ 15,292	\$ 3,648	\$ 1,217	\$ 39,712
62-51902-001	OPER ACCOUNTING & COLLECTING L	\$ 33,394	\$ 7,652	\$ 8,175	\$ 19,101	\$ 6,000
62-51902-110	OPER ACCOUNT & COLLECT SALARY	\$ 41,146	\$ 10,523	\$ 58,897	\$ 32,752	\$ 83,329
62-51903-001	OPER READING & COLLECTING EXPE	\$ 31,945	\$ 33,060	\$ 38,003	\$ 18,705	\$ 31,000
62-51904-001	OPER UNCOLLECTABLE ACCOUNTS EX	\$ 18,337	\$ 2,257	\$ 18,329	\$ 62	\$ 5,000
62-51920-001	OPER ADMINISTRATIVE SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
62-51920-110	OPER ADMINISTRATIVE SALARY	\$ 99,423	\$ 106,918	\$ 116,992	\$ 56,810	\$ 109,052
62-51921-001	OPER OFFICE SUPPLIES & EXPENSE	\$ 9,880	\$ 8,650	\$ 6,911	\$ 3,761	\$ 12,000
62-51922-001	CONTRA ADMIN EXPENSE	\$ -	\$ -	\$ -	\$ (16)	\$ -
62-51923-001	OPER OUTSIDE SERVICES EMPLOYED	\$ 11,183	\$ 3,033	\$ 13,230	\$ -	\$ 16,000
62-51924-001	OPER PROPERTY INSURANCE	\$ 8,658	\$ 8,409	\$ 8,775	\$ 5,672	\$ 8,602
62-51925-001	OPER INJURIES & DAMAGES	\$ 21,015	\$ 26,047	\$ 25,054	\$ 18,854	\$ 23,659
62-51925-011	OPER SAFETY COMMITTEE	\$ -	\$ 795	\$ -	\$ 99	\$ -
62-51926-001	OPER PENSIONS & BENEFITS	\$ 137,382	\$ 155,323	\$ 158,098	\$ 91,111	\$ 224,843
62-51926-011	Pensions & Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
62-51926-021	Pension & Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
62-51926-041	Pension & Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
62-51926-081	Pension & Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
62-51928-001	OPRE REGULATORY COMMISSION EXP	\$ 8,274	\$ 8,843	\$ 8,547	\$ 294	\$ 9,000
62-51928-392	ELC PUBLIC RELATIONS & ADVOCAC	\$ -	\$ -	\$ 109	\$ 885	\$ 9,000
62-51930-001	MISC GENERAL EXPENSES	\$ 66,273	\$ 39,414	\$ 24,143	\$ 17,446	\$ 16,200
62-51930-011	RECOGNITION PROGRAM	\$ 1,281	\$ 170	\$ 273	\$ 210	\$ 1,250
62-51930-110	OPER MISC GENERAL SALARY	\$ 11,520	\$ 19,902	\$ 22,693	\$ 11,149	\$ 17,847
62-51930-130	ELC SAFETY & PPE	\$ -	\$ -	\$ 5,517	\$ 3,195	\$ 5,000
62-51930-251	IT SERVICE AND EQUIPMENT	\$ -	\$ 5,753	\$ 15,644	\$ 18,176	\$ 6,500

New Account Numbers	New Account Titles	FY 2021
		Budget
		12/31/2021
63-51594-110	UG LINE MAINTENANCE SALARY	\$ 758
63-51594-300	UG LINE MAINENANCE	
63-51594-891	LINE MAPPING	\$ 10,000
63-51595-110	TRANSFORMERS MAINT SALARY	\$ 4,547
63-51595-300	TRANSFORMER MAINTENANCE	
63-51595-840	TRANSFORMER EQUIPMENT	\$ 15,000
63-51596-110	MAINT STREET LIGHTING SALARY	\$ 10,727
63-51596-300	MAINT STREET LIGHTING	\$ 20,000
63-51596-840	STREET LIGHT EQUIPMENT	
63-51597-110	MAINT METERS SALARY	\$ 11,121
63-51597-300	MAINT METERS	
63-51901-110	METER READING SALARY	\$ 3,033
63-51902-110	ACCOUNTING & COLLECTING SALARY	\$ 115,164
63-51902-210	ACCT & COLLETING PROF SERVICES	
63-51902-300	ACCT & COLLECTING EXPENSES	\$ 80,000
63-51902-330	ACCT & COLLECTING PROF DEV	
63-51902-361	COMMUNICATION EXPENSE	
63-51903-300	BILLING SUPPLIES AND EXPENSE	
63-51904-300	UNCOLLECTABLE ACCOUNTS	
63-51920-110	ADMINISTRATIVE SALARY	\$ 73,590
63-51920-210	ADMINISTRATIVE PRO SERVICES	
63-51920-330	ADMINISTRATIVE PROF DEV	
63-51921-300	OFFICE SUPPLIES & EXPENSES	\$ 12,000
63-51921-361	COMMUNICATION EXPENSE	\$ 4,000
63-51923-300	OUTSIDE SERVICE EXPENSE	
63-51924-300	PROPERTY INSURANCE	
63-51925-300	LIABILITY CLAIMS	\$ -
63-51925-511	LIABILITY INSURANCE	
63-51926-131	CLOTHNG ALLOWANCE	
63-51926-132	DENTAL INSURANCE	\$ 11,236
63-51926-133	HEALTH INSURANCE	\$ 216,665
63-51926-134	INCOME CONTINUATION INSURANCE	\$ 3,259
63-51926-136	LIFE INSURANCE	\$ 2,324
63-51926-137	LONGEVITY PAY	
63-51926-138	WRS RETIREMENT	\$ 51,443

Electric Utility

Account Numbers	Account Titles	FY 2017	FY 2018	FY 2019	FY 2020	FY 2020
		Actual	Actual	Actual	Current	Budget
		12/31/2017	12/31/2018	12/31/2019	6/30/2020	12/31/2020
62-51930-330	PROFESSIONAL DEVELOPMENT	\$ -	\$ 24,701	\$ 41,021	\$ 18,538	\$ 16,000
62-51930-360	BUILDING EXPENSES - RENT	\$ -	\$ 19,500	\$ 20,375	\$ 8,125	\$ 19,500
62-51933-001	OPER TRANSPORTATION EXPENSE	\$ 23,354	\$ 40,092	\$ 130,387	\$ 27,109	\$ 20,000
62-51933-110	OPER TRANSPORTATION SALARY	\$ 893	\$ 1,882	\$ 1,437	\$ 465	\$ 1,383
62-51935-001	MAINT GENERAL PLANT	\$ 14,887	\$ 15,056	\$ 14,287	\$ 7,829	\$ 14,000
62-51935-110	MAINT GENERAL PLANT SALARY	\$ 11,317	\$ 12,018	\$ 4,524	\$ 1,465	\$ 17,532
		\$ (810,818)	\$ (981,139)	\$ 409,816	\$ (258,635)	\$ (19,402)

New Account Numbers	New Account Titles	FY 2021
		Budget
		12/31/2021
63-51926-180	RECOGNITION PROGRAM	
63-51926-512	WORKERS COMPENSATION	\$ 6,881
63-51928-210	REGULATORY PROF SERVICES	
63-51928-300	REGULATORY EXPENSE	
63-51930-110	MISC GENERAL SALARY	\$ 91,884
63-51930-130	SAFETY EQUIPMENT AND PPE	\$ 5,000
63-51930-251	IT SERVICE AND EQUIPMENT	\$ 7,000
63-51930-300	MISC GENERAL EXPENSES	
63-51930-330	PROFESSIONAL DEV/TRAINING	
63-51930-331	APPRENTICESHIP TRAINING	
63-51930-340	TOOL AND EQUIPMENT	\$ 183,000
63-51930-343	TRANSPORTATION FUEL	
63-51930-350	TRANSPORTATION MAINTENANCE	
63-51930-392	PUBLIC RELATIONS AND ADVOCACY	
63-51930-840	TRANSPORTATION EQUIPMENT	\$ 46,000
63-51931-360	BUILDING EXPENSES - RENT	\$ 19,500
63-51932-110	BUILDING AND PLANT SALARY	\$ 6,824
63-51932-300	BUILDING AND PLANT MAINTENANCE	\$ 250,000
63-51932-360	BUILDING & PLANT UTILITY COSTS	
63-51932-821	BUILDING & PLANT IMPROVEMENT	

\$ (12,865)

Water Utility

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	6/30/2020	12/31/2020	12/31/2021
62-42400-002	OPERATING & OTHER REVENUE	\$ (31,218)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,474,500)
62-42419-002	INTEREST INCOME	\$ (160)	\$ (197)	\$ (123)	\$ (250)	\$ (35)	\$ (250)	\$ (250)
62-42421-002	Capital Contributions - Water	\$ (59,400)	\$ (66,150)	\$ (46,800)	\$ -	\$ (37,800)	\$ -	
62-42425-002	Amortization of Reg Liability	\$ (6,498)	\$ (6,498)	\$ -	\$ (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)
62-42461-012	RESIDENTIAL WATER SALES	\$ (587,190)	\$ (592,307)	\$ (614,453)	\$ (604,560)	\$ (324,864)	\$ (592,307)	\$ (614,453)
62-42461-022	COMMERCIAL WATER SALES	\$ (60,769)	\$ (79,380)	\$ (85,706)	\$ (80,680)	\$ (38,575)	\$ (79,380)	\$ (85,706)
62-42461-032	INDUSTRIAL WATER SALES	\$ (18,797)	\$ (15,005)	\$ (15,104)	\$ (21,031)	\$ (6,151)	\$ (15,005)	\$ (15,104)
62-42461-042	SUBURBAN WATER SALES	\$ (8,047)	\$ (8,316)	\$ (8,485)	\$ (8,047)	\$ (4,172)	\$ (8,316)	\$ (8,485)
62-42461-062	MULTI-FAMILY RESIDENT WTR SALE	\$ (33,956)	\$ (18,079)	\$ (14,191)	\$ (23,080)	\$ (7,376)	\$ (18,079)	\$ (14,191)
62-42462-002	PRIVATE FIRE PROTECTION	\$ (11,243)	\$ (11,241)	\$ (11,243)	\$ (11,814)	\$ (5,231)	\$ (11,241)	\$ (11,243)
62-42463-002	HYDRANT RENTAL	\$ (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)	\$ (63,280)	\$ (124,111)	\$ (107,750)
62-42464-002	PUBLIC AUTHORITY SALES	\$ (22,400)	\$ (18,811)	\$ (29,028)	\$ (22,076)	\$ (2,819)	\$ (18,811)	\$ (29,028)
62-42470-002	PENALTIES	\$ (5,112)	\$ (5,665)	\$ (5,439)	\$ (4,883)	\$ (758)	\$ (5,665)	\$ (5,439)
62-42470-003	PENALTIES	\$ (507)	\$ (1,107)	\$ (832)	\$ (325)	\$ -	\$ (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)	\$ (130)	\$ (6,500)	\$ (6,500)
62-42472-002	RENTS FROM WATER PROPERTY	\$ (14,013)	\$ (12,063)	\$ (12,063)	\$ (12,000)	\$ (7,007)	\$ (12,100)	\$ (19,800)
62-42474-002	OTHER WATER REVENUES	\$ (13,973)	\$ (17,705)	\$ (1,628)	\$ (15,000)	\$ (454)	\$ (16,000)	\$ (16,000)
62-48110-510	INT ON TEMP INVESTMENTS	\$ (15,524)	\$ (45,010)	\$ (48,440)	\$ (45,000)	\$ (17,101)	\$ (45,000)	\$ (35,000)
62-52408-001	TAXES	\$ 7,719	\$ 7,980	\$ 19,176	\$ -	\$ 8,133	\$ 8,000	\$ 8,000
62-52408-002	FICA TAX EXPENSE	\$ -	\$ -	\$ -	\$ 21,025	\$ -	\$ 22,332	\$ 18,984
62-52408-012	LICENSE FEES & OTHER TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-52408-022	PROPERTY TAX EQUIVALENT-WATER	\$ 187,077	\$ 185,411	\$ -	\$ 187,077	\$ -	\$ 185,000	\$ 190,000
62-52427-000	DEBT PAYMENTS	\$ 25,248	\$ -	\$ 277,344	\$ 277,345	\$ 329,032	\$ 329,032	\$ 334,032
62-52427-002	INTEREST EXPENSE	\$ 19,306	\$ 43,706	\$ 52,712	\$ 52,250	\$ 34,616	\$ 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	\$ 33,240	\$ -	\$ 7,500
62-52620-002	OPER PUMPING LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-52620-110	OPER PUMPING SALARY	\$ 4,110	\$ 2,815	\$ 3,426	\$ 6,488	\$ 1,383	\$ 6,630	\$ 4,479

Water Utility

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	6/30/2020	12/31/2020	12/31/2021
62-52622-002	OPER POWER PURCHASED FOR PUMPI	\$ 42,450	\$ 43,651	\$ 45,821	\$ 45,000	\$ 16,723	\$ 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	\$ 907	\$ 2,000	\$ 604,000
62-52625-110	MAINT PUMP BLDG & EQPMT SALARY	\$ 23,879	\$ 22,505	\$ 19,733	\$ 37,698	\$ 15,703	\$ 38,518	\$ 25,800
62-52630-002	OPER WATER TREATMENT LABOR	\$ -	\$ -	\$ 64	\$ -	\$ -	\$ -	\$ -
62-52630-110	OPER WATER TREATMENT SALARY	\$ 28,580	\$ 28,650	\$ 30,426	\$ 45,119	\$ 13,971	\$ 46,100	\$ 39,780
62-52631-002	OPER WATER TREATMENT CHEMICALS	\$ 27,582	\$ 19,708	\$ 19,864	\$ 20,000	\$ 11,393	\$ 20,000	\$ 20,000
62-52632-002	OPER WATER TREATMENT SUPPLIES	\$ 54	\$ 48	\$ 2,096	\$ 100	\$ -	\$ 100	\$ 100
62-52635-002	MAINT TREATMENT EQUIPMENT	\$ 920	\$ 1,455	\$ 1,185	\$ 500	\$ 93	\$ 500	\$ 1,500
62-52635-110	MAINT TREATMENT EQPMNT SALARY	\$ 1,034	\$ 1,036	\$ 834	\$ 1,632	\$ 1,176	\$ 1,668	\$ 1,090
62-52640-002	OPER SUPERVISION & LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-52640-110	OPER SUPERVISION SALARY	\$ 17,354	\$ 20,495	\$ 18,204	\$ 17,993	\$ 11,977	\$ 18,263	\$ 9,454
62-52641-002	OPER SUPPLIES & EXPENSES	\$ 623	\$ 116	\$ 626	\$ 3,000	\$ 251	\$ 3,000	\$ 3,000
62-52650-002	MAINT STANDPIPE & RESERVOIRS	\$ 4,588	\$ 5,016	\$ 195	\$ 500	\$ 893	\$ 500	\$ 8,000
62-52651-002	MAINT MAINS	\$ 4,823	\$ 6,184	\$ 9,198	\$ -	\$ 904	\$ -	\$ 722,000
62-52651-110	MAINT MAINS SALARY	\$ 6,591	\$ 6,414	\$ 9,996	\$ 10,405	\$ 3,595	\$ 10,631	\$ 13,069
62-52651-891	MAINT MAIN MAPPING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
62-52652-002	MAINT SERVICES	\$ 8,629	\$ 6,737	\$ 9,534	\$ 15,000	\$ 2,089	\$ 15,000	\$ 15,000
62-52652-110	MAINT SERVICES SALARY	\$ 21,729	\$ 18,468	\$ 24,533	\$ 34,304	\$ 14,887	\$ 35,050	\$ 32,075
62-52653-002	MAINT METERS	\$ 5,565	\$ 34,510	\$ 3,896	\$ 15,000	\$ 2,983	\$ 15,000	\$ 5,000
62-52653-110	MAINT METERS SALARY	\$ 13,903	\$ 11,864	\$ 4,828	\$ 21,949	\$ 2,608	\$ 22,426	\$ 5,094
62-52654-002	MAINT HYDRANTS	\$ (187)	\$ 10,120	\$ (1,202)	\$ -	\$ 648	\$ 10,000	\$ 10,000
62-52654-110	MAINT HYDRANTS SALARY	\$ 1,963	\$ 2,263	\$ 3,182	\$ 3,099	\$ 1,288	\$ 3,166	\$ 4,160
62-52655-002	MAINT MAINTENANCE OF OTHER PLA	\$ 556	\$ -	\$ 88	\$ 3,350	\$ 1,612	\$ 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	\$ 889	\$ 11,070	\$ 6,149
62-52902-002	OPER ACCOUNTING & COLLECTING	\$ 4,797	\$ 5,152	\$ 4,284	\$ 3,500	\$ 9,024	\$ 3,500	\$ 16,000
62-52902-110	OPER ACCOUNT & COLLECT SALARY	\$ 12,782	\$ 14,989	\$ 20,729	\$ 22,866	\$ 11,986	\$ 27,929	\$ 37,457
62-52903-002	OPER READING & COLLECTING EXPE	\$ 4,414	\$ 4,230	\$ 7,206	\$ 6,000	\$ 3,699	\$ 6,000	\$ 6,000
62-52904-002	OPER UNCOLLECTABLE ACCOUNTS	\$ 551	\$ 2	\$ 509	\$ 300	\$ 2	\$ 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	\$ 27,087	\$ 54,828	\$ 35,587
62-52921-002	OPER OFFICE SUPPLIES & EXPENSE	\$ 4,068	\$ 4,222	\$ 3,150	\$ 3,000	\$ 1,746	\$ 3,000	\$ 3,000

Water Utility

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	6/30/2020	12/31/2020	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	\$ 10,163
62-52925-012	OPER SAFETY COMMITTEE	\$ 92	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ -
62-52926-001	OPER PENSIONS & BENEFITS	\$ 66,887	\$ 65,807	\$ 62,534	\$ -	\$ 37,211	\$ -	\$ -
62-52926-002	OPER PENSIONS & BENEFITS	\$ 240	\$ 225	\$ 232	\$ 92,586	\$ 231	\$ 102,505	\$ 99,773
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	\$ 4,629	\$ 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	\$ 1,686	\$ 10,720	\$ 29,366
62-52930-130	WATER SAFETY & PPE	\$ -	\$ -	\$ -	\$ -	\$ 189	\$ 5,000	\$ 4,000
62-52930-251	IT SERVICE & EQUIP	\$ -	\$ 857	\$ 3,752	\$ 5,000	\$ 6,803	\$ 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	\$ 4,375	\$ 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	\$ 211	\$ 4,000	\$ 4,000
62-52935-110	MAINTENANCE OF GEN PLNT SALARY	\$ 3,054	\$ 3,549	\$ 3,514	\$ 4,821	\$ 1,354	\$ 4,926	\$ 4,594
		\$ (392,263)	\$ (502,470)	\$ 211,461	\$ 902,102	\$ 129,267	\$ 83,168	\$ 1,550

Levy Balance and Totals

	2021	2020
Government	\$ 300,859.91	\$ 305,989.07
Municipal Court	\$ 83,686.75	\$ 83,323.19
Police	\$ 1,350,662.70	\$ 1,287,306.93
Fire District / Building Inspection	\$ 536,661.98	\$ 520,069.52
Public Works	\$ 1,014,817.70	\$ 977,225.16
Health & Human Services	\$ 81,017.67	\$ 80,527.56
Parks and Recreation	\$ 267,693.01	\$ 266,159.77
Economic Development	\$ 135,505.05	\$ 110,509.06
EMS Levy	\$ 102,862.50	\$ 102,862.50
Library Levy	\$ 292,670.82	\$ 283,991.00
Cemetery Levy	\$ 91,720.44	\$ 89,236.35
Debt Service	\$ 573,284.00	\$ 613,278.97
CIP	\$ 315,709.00	\$ 159,105.00
Levy Eligible Expenses	\$ 5,147,150.52	\$ 4,879,583.07

	General Levy	Debt Levy
Assessed Value	\$ 373,827,693	\$ 373,827,693
Levy Limit	\$ (6.7439767)	\$ (1.53355)
Levy Revenue	\$ (2,521,085)	\$ (573,283)
Other Revenues	\$ (2,068,947)	\$ -
	\$ (4,590,032)	\$ (573,283)
Expense	\$ 4,573,868	\$ 573,283
	\$ (16,165)	\$ -
Less TID Contribution	\$ 120,158	
Final Balance	\$ 103,993	

	Rate per \$1,000	Exp Cuts/Rev Gaps
Current Mill Rate Need	\$ (8.555711)	\$ -
	\$ (8.277525)	\$ 103,993.34
Equal Tax Impact as Prev. Year	\$ (7.999900)	\$ 207,777.42

ERP	2020	2019
Total Taxed for Expense	\$ 5,147,150.52	Current Total
Subtract Debt	\$ (573,284.00)	Allowed ERP Growth
2020 Eligible Expense	\$ 4,573,866.52	Available Expenditure
Subtract allowed Expense for ERP	\$ -	
Current Over / (Under)	\$ 4,573,866.52	
<i>Amendment available</i>	\$ -	
Total Over / (Under)	\$ 4,573,866.52	

Project Title	2021 Funding Sources							2022	2023	2024	2025	2026	2027	2028	2029	2030	
	Estimated Cost	Grants/ Other	Reserve Funds	Enterprise Funds	Levy	Borrowing	Total Sources										
PARKS & POOL																	
Antes Project	-	-					-	15,000	15,000	-	15,000	15,000	-	15,000			Approximate \$15k annual
West Side Park	2,800,000					2,800,000	2,800,000	-	2,250,000								
Mower/Ground Equipment	33,000	-			33,000	-	33,000			34,000	17,000			58,000		20,000	Electric Mower 74"
Pool Renovation/Construction	7,200,000					7,200,000	7,200,000										
Trails and Walkways	-																
Buildings, Grounds and Play Equip	20,000	-			20,000		20,000		30,000			35,000			40,000		Dog park
Road Resurfacing										250,000							2" Overlay w/ Soft spot repair
Historic Restorations	15,000	15,000					15,000			15,000				15,000			2021 2nd Duck House reconstruct / Use Antes if applicable
Gator 4x4	14,500				14,500		14,500										
Truck													42,000				
ToolCAT										75,000							
Subtotal Parks & Pool	10,068,000	15,000	-	-	53,000	10,000,000	10,068,000	-	2,295,000	299,000	32,000	50,000	73,000	15,000	75,000	-	
PUBLIC WORKS																	
Sidewalk Repair	75,000		22,500		52,500		75,000	75,000	75,000	50,000	50,000	50,000	50,000	50,000	50,000	-	Keep road project sidewalk est. in road costs to avoid routine use
Energy Efficiency Projects	7,500			3,750	3,750		7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	-	Shared Electric Mower
Electric Mower Cost Share	18,500			17,250	1,250		18,500									-	60" Mower Shared w/ Elec & Water
Flat Bed / Pick-up Trucks	-	-	-	-	-		-	51,000		45,000	53,000	28,000			55,000	-	10 yr rotation (mult trucks) 2026 - Shared Cost Chipper Truck
Plow Truck	198,000					198,000	198,000			202,000			208,000			-	4 trucks on 12 year rotation
Skid loader exchange	6,000				6,000		6,000		2,500		2,600		2,700		2,800	-	2 year exchange to keep warranty and value
Tool CAT - exchange	1,850				1,850		1,850	1,900	1,950	2,000	2,050	2,100	2,150	2,200	2,250	-	1 year exchange to keep warranty and value
Crack Pro/Router								48,000									reduce cost of road maintenance after ash tree removal
Roadway Line Painting Cart	18,000				18,000		18,000										
Asphalt Cooker										42,000							
Excavator Shared Cost open												25,000					
Other/Shared Equipment	4,000			2,000	2,000		4,000										Road Baracades and Signs carry over 2020
Endloader - 3 yr lease and trade cycle									25,000			27,000			32,000		3 year exchange cycle
Leaf Collection - Vacuum Trailer														105,000			10 year rotation
Tractor											120,000						
Liberty St (5th to Maple)								558,795									Possible E/W split at 3rd or 4th Street - Assume 100% sidewalk
Cemetery Street																	Sidewalk and curb after development between N Water/Cemetery
1st & 2nd (S. of Liberty) and Round about	796,000					796,000	796,000										ECSO contribute, fix roads and sidewalk in front of schools
Church Street (College to Enterprise)												627,024					Potential split from College to 1st
Longfield													316,662				Full reconstruction
Almeron										320,699							Full reconstruction
Cherry											404,924						Full reconstruction
Walker Street										431,455							Full reconstruction, 4 properties in Town of Union
Enterprise Street											505,805						Full reconstruction
City Parking Lots														250,000			W Church / W Main Lots
Municipal Services Campus	375,000					375,000	375,000										2021 Fleet Bay
Groundskeeper - Large Mower								80,000									Westside Park
Subtotal Public Works	1,499,850	-	22,500	23,000	85,350	1,369,000	1,499,850	822,195	111,950	1,220,654	1,025,879	139,600	1,214,036	59,700	504,550	-	
CEMETERY																	
Plotting Land															20,000		
Trucks / Dump Trucks								52,000									3 yrd dump truck option
Bobcat	20,000				20,000		20,000		2,500		2,500		2,500		2,500		Place holder until needed
Drive Asphalt										225,000							No overlay. Sub-base and 4" asphalt
Excavator - Shared Cost												10,000					
Mower - Electric								15,500		15,500					15,500		Electric Mower / Energy Efficcy Project
Subtotal Cemetery	20,000	-	-	-	20,000	-	20,000	67,500	2,500	240,500	2,500	10,000	2,500	-	38,000	-	
SANITARY SEWER UTILITY/WWTP																	
Lift Stations	30,000			30,000			30,000	400,000	30,000	750,000		30,000		500,000			Motor replacement 2021
Lift Station Generator	35,000			35,000			35,000	35,000									6th St Onsite Generator 75k
Equipment - Mowers, Cameras, other	33,000			33,000			33,000							15,000			Electric Mower 74"
Trucks														42,000			10 year cycle
Accounting/Billing Software Upgrade	12,500			12,500			12,500										8-10 year cycle (last replaced in 2012)
Sanitary Sewer Repairs/Lining/Sealing	100,000					100,000	100,000	100,000		100,000			100,000				Follow I/I study and response to CAC12 issue
Sanitary Sewer Jetter	425,000					425,000	425,000										Early lease and purchase in 2021
Municipal Services Campus	125,000					125,000	125,000										Sewer portion of building
Liberty St-5th St to Madison											978,722						Reconstruct sewer from 4th to Maple
Cemetery Street																	Development options may dictate final sewer main install
1st & 2nd (S. of Liberty)	536,000					536,000	536,000										Sewer replacement on 1st and 2nd
Church Street (College to Enterprise)												1,063,098					Full sewer repalcement
Longfield													401,673				Full sewer repalcement - flat area
Almeron										394,271							Full sewer - I/I issues
Cherry											499,990						Full sewer - I/I issues - lift station replacement
Walker Street										351,290							Full sewer - I/I issues
Enterprise Street											231,787						Sewer north of Church through private property

Project Title	2021 Funding Sources							2022	2023	2024	2025	2026	2027	2028	2029	2030	
	Estimated Cost	Grants/ Other	Reserve Funds	Enterprise Funds	Levy	Borrowing	Total Sources										
Subtotal WWTP	1,296,500	-	-	110,500	-	1,186,000	1,296,500	1,513,722	30,000	1,595,561	731,777	130,000	1,464,771	657,000	-	-	
STORMWATER UTILITY																	
Creek Walls - 2nd "Duck Pond"	220,000		-	-		220,000	220,000										Connect to 2021 borrowing
Municipal Services Campus	125,000		125,000			-	125,000										STWT portion of building
Liberty St-5th St to Madison						-	-	658,150									Assuming 100% curb and gutter
Dam Repair Project	300,000	150,000	150,000			-	300,000										Total Cost no DNR Grant Reimbursement
Cemetery Street						-	-										Sidewalk and curb after development between N Water/Cemetery
1st & 2nd (S. of Liberty)	512,000					512,000	512,000										Lines and drainage in flat area - extension problematic
Church Street (College to Enterprise)						-	-					708,367					Parkinglot to Church Street STWT major concern
Longfield						-	-						231,891				Old curb and gutter - flat area requiring STWT mains
Almeron						-	-		215,625								Assuming 100% curb and gutter
Cherry						-	-			227,334							Assuming 100% curb and gutter
Walker Street						-	-			247,422							Assuming 100% curb and gutter
Enterprise Street						-	-				155,634						Large impervious surfaces nearby - Assuming 100% curb and gutter
Excavator Shared Cost						-	-					15,000					
STWT Mowers and Attachments						-	-							19,000			
Subtotal Stormwater Utility	1,157,000	150,000	275,000	-	-	732,000	1,157,000	658,150	17,000	463,047	382,968	15,000	940,259	19,000	-	-	
ELECTRIC UTILITY																	
Municipal Services Campus	250,000					250,000	250,000										Electric portion of building
Tracked and Wheeled equipment	183,000			183,000			183,000	15,000		160,000	3,250	10,000	3,250		3,500		Lifts, mini back hoes, and exchanges moving forward
Mower - (Electric) Shared Cost	-						-	6,000									60" Mower Shared w/ Water & DPW
Accounting/Billing Software Upgrade	50,000			50,000			50,000										8-10 year cycle (last replaced in 2012)
Urban Rebuild-Bury existing line	125,000			125,000			125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000		Moving lines from overhead to underground
Sub-Stations/ Transformers	400,000					400,000	400,000										
Trucks	46,000			46,000			46,000	180,000	47,000	370,000	47,500	25,000			197,000		Work trucks & (2022 F550 Bucket - 2024 Int Bucket & Derrick - 2029 Int Bucket
Open				-			-										
Line Rebuilds	400,000					400,000	400,000	1,833,000	141,000	239,000	206,000						Forster Eng list \ Loops/Substation work
Subtotal Electric Utility	1,454,000	-	-	404,000	-	1,050,000	1,454,000	2,159,000	313,000	894,000	381,750	160,000	128,250	125,000	325,500	-	
WATER UTILITY																	
Booster Station	600,000					600,000	600,000										Westside booster part development / part existing
Accounting/Billing Software Upgrade	12,500					12,500	12,500										8-10 year cycle (last replaced in 2012)
Municipal Services Campus	125,000					125,000	125,000										Water portion of building
Other/shared Equipment	-					-	-					40,000					Bobcat / Skid steer / Excavator / Mower
Mower - (Electric) Shared Cost								12,000									60" Mower Shared w/ Elec & DPW
Trucks										42,000			45,000				10 year cycle
Liberty St-5th St to Madison								1,232,026									Madison to 3rd = 4" main / lead unknown
Cemetery Street																	Development options may dictate final water main install
1st & 2nd (S. of Liberty)	722,000					722,000	722,000										1st and 2nd Street = 4" main / lead unknown
Church Street (College to Enterprise)												1,226,172					College to 1st = 4" main / lead unknown
Longfield													481,300				4" main / lead unknown
Almeron									478,917								4" main / lead unknown
Cherry																	lateral lead and curbstops unknown
Walker Street																	lateral lead and curbstops unknown
Enterprise Street											120,574						4" main / lead unknown
Tower & Well Inspection and Maintenance	15,000					15,000	15,000				20,000	20,000		100,000			Res. Insp 2021 / 2025 Tower Drain / Res. Drain 2026 / Wells Pull 2028
Subtotal Water Utility	1,474,500	-	-	-	-	1,474,500	1,474,500	1,244,026	-	520,917	140,574	60,000	1,752,472	100,000	-	-	
TOTAL CAPITAL PROJECTS	16,969,850	165,000	297,500	537,500	158,350	15,811,500	16,969,850	6,464,593	2,769,450	5,233,680	2,697,448	564,600	5,575,288	975,700	943,050	-	