



December General Fund Budget 2021

Revenue		Actual 2018	Actual 2019	Budget 2020	YTD 2020	Proposed 2021	Proposed Change	Comments
41000 General Government	31010 Current Ad Valorem Taxes	\$176,047	\$167,527	\$193,179	\$0	\$181,560	-\$11,619	This amount is expenses less revenues
	31020 Delinquent Ad Valorem Taxes	\$3,177	\$2,859	\$1,000	\$0	\$1,000	\$0	
	31030 Mobile Home Tax	\$3,925	\$3,359	\$2,000	\$0	\$2,000	\$0	
	31049 Excess Tax Increment	\$712	\$28,552	\$1,000	\$0	\$1,000	\$0	
	31702 Aggregate Tax	\$17,306	\$17,370	\$500	\$570	\$500	\$0	
	31800 Other Taxes	\$10,979	\$14,782	\$0	\$0	\$0	\$0	
	31900 Penalties and Interest DelTax	\$3,097	\$2,461	\$100	\$0	\$100	\$0	
	32000 Licenses and Permits	\$3,018	\$3,505	\$3,000	\$775	\$3,000	\$0	
	32210 Building Permits	\$24,325	\$43,941	\$19,000	\$9,732	\$19,000	\$0	75% to Building Inspector
	32240 Animal Licenses	\$1,555	\$830	\$1,000	\$25	\$1,000	\$0	
	33401 Local Government Aid	\$305,449	\$306,351	\$327,246	\$0	\$338,350	\$11,104	Est. from state
	33423 PERA Increase Aid	\$773	\$773	\$387	\$0	\$387	\$0	
	33425 Real & Ag Credit	\$195	\$259	\$0	\$0	\$0	\$0	
	33426 Small City Assist - Roads	\$12,033	\$0	\$0	\$0	\$0	\$0	
	34103 Zoning & Subdivision Fees	\$90	\$190	\$50	\$0	\$50	\$0	
	34104 Plan Check Fee	\$6,018	\$19,306	\$7,000	\$5,033	\$7,000	\$0	70% to building inspector
	34207 Fire Inspection Fee	\$0	\$2,380	\$2,000	\$210	\$2,000	\$0	Offset to expense
	35000 Fines and Forfeits	\$730	\$1,329	\$500	\$550	\$500	\$0	
	36200 Miscellaneous Revenues	\$8,499	\$15,929	\$5,000	\$1,850	\$5,000	\$0	Lions Club - Help to Pay for Doyle Utilities
	36210 Interest Earnings	\$3,470	\$9,219	\$5,000	\$3,172	\$5,000	\$0	
36220 Other Rents and Royalties	\$2,550	\$2,400	\$2,400	\$750	\$2,400	\$0	Nextera	
38050 Cable TV Revenues	\$5,740	\$5,515	\$2,500	\$1,857	\$2,500	\$0		
39203 Transfer from Liq On Sale Fund	\$35,000	\$45,000	\$52,500	\$0	\$70,000	\$17,500	\$175,000 from both, 35K to Water	
39204 Transfer from Liq Off Sale Fd	\$35,000	\$45,000	\$52,500	\$0	\$70,000	\$17,500		
	\$659,687	\$738,838	\$677,862	\$24,524	\$712,347	\$34,485		
41400 City Clerk	32001 Septic System Fee	\$290	\$290	\$200	\$10	\$200	\$0	
	34000 Charges for Services	\$2,343	\$1,920	\$1,000	\$560	\$1,000	\$0	
	\$2,633	\$2,210	\$1,200	\$570	\$1,200	\$0		
41950 Mntce	34000 Charges for Services	\$1,090	\$1,480	\$500	-\$203	\$500	\$0	
		\$1,090	\$1,480	\$500	-\$203	\$500	\$0	
45010 Other Rev	34950 Other Revenue	\$7,900	-\$15,433	\$0	\$0	\$0	\$0	Stacy Lions Club Contribution to Parks-moved to Fund 226
		\$7,900	-\$15,433	\$0	\$0	\$0	\$0	
Total Revenue General Fund		\$671,309	\$727,095	\$679,562	\$24,891	\$714,047	\$34,485	



December General Fund Budget 2021

Expense

		Actual 2018	Actual 2019	Budget 2020	Actual 2020	Proposed 2021	Proposed Change	Comments
101-4110 Council	112 Council Compensation	\$7,888	\$8,159	\$8,250	\$2,731	\$8,250	\$0	Spec. Mtg Yr/Max=\$5,000; Salary=\$11,500; =\$16,500 1/2 Genl, 1/4 Wtr, 1/4 Swr
	121 PERA	\$14	\$126	\$222	\$57	\$222	\$0	Equal 6% of \$3,700 1/2 Gnl, 1/4 Wtr, 1/4 Swr
	122 FICA Employer	\$394	\$339	\$512	\$101	\$512	\$0	Equal 6.2%
	123 Medicare	\$100	\$118	\$120	\$40	\$120	\$0	Equal 1.45%
	208 Training and Instruction	\$225	\$618	\$500	\$0	\$500	\$0	
	210 Operating Supplies	\$398	\$358	\$600	\$130	\$600	\$0	
	330 Transportation	\$0	\$313	\$300	\$0	\$300	\$0	
	331 Travel Expenses	\$270	\$777	\$1,000	\$117	\$1,000	\$0	
		\$9,288	\$10,809	\$11,503	\$3,176	\$11,503	\$0	
101-41330 Boards & Com.	110 Other Pay	\$2,458	\$2,175	\$4,000	\$350	\$4,000	\$0	Committee Compensation
	122 FICA Employer	\$108	\$90	\$248	\$5	\$248	\$0	Equal 6.2%
	123 Medicare	\$30	\$34	\$56	\$7	\$56	\$0	Equal 1.45%
	208 Training and Instruction	\$0	\$40	\$0	\$0	\$0	\$0	
	210 Operating Supplies	\$0	\$0	\$100	\$0	\$100	\$0	
	330 Transportation	\$43	\$45	\$100	\$0	\$100	\$0	
		\$2,639	\$2,384	\$4,504	\$361	\$4,504	\$0	
101-41331 Planning Commission	113 Planning Commission Comp	\$825	\$991	\$1,500	\$75	\$1,500	\$0	5 @ \$25 mtg X 12
	122 FICA Employer	\$34	\$48	\$93	\$5	\$93	\$0	Equal 6.2%
	123 Medicare	\$8	\$11	\$22	\$1	\$22	\$0	Equal 1.45%
	208 Training and Instruction	\$0	\$0	\$200	\$0	\$200	\$0	
	303 Engineering Fees	\$0	\$6,673	\$3,000	\$1,237	\$3,000	\$0	
	304 Legal Fees	\$4,320	\$1,859	\$6,000	\$0	\$6,000	\$0	No attorney rate increase in 2021
	311 Computer Consult Fee	\$0	\$0	\$0	\$0	\$0	\$0	
	330 Transportation	\$0	\$0	\$100	\$0	\$100	\$0	
331 Travel Expenses	\$0	\$0	\$100	\$0	\$100	\$0		
		\$5,187	\$9,581	\$11,015	\$1,317	\$11,015	\$0	

Expense

		Actual 2018	Actual 2019	Budget 2020	Actual 2020	Proposed 2021	Proposed Change	Comments
41400 City Clerk Dept.	101 Full-Time Employees Regular	\$49,640	\$53,560	\$63,374	\$23,224	\$75,421	\$12,047	Includes Clerk, Finance Director and optional Part-Time Clerk
	102 Full-Time Employees Overtime	\$237	\$93	\$200	\$187	\$300	\$100	
	108 Training Wages	\$0	\$0	\$500	\$0	\$500	\$0	Wages paid during class attendance
	Budget Overlap in Employees	\$0	\$0	\$1,000	\$0	\$1,000	\$0	
	121 PERA Employer	\$3,838	\$3,967	\$4,806	\$1,756	\$5,792	\$986	Equal 7.5%
	122 FICA Employer	\$2,949	\$2,899	\$3,973	\$1,313	\$4,788	\$815	Equal 6.2%
	123 Medicare	\$690	\$678	\$929	\$307	\$1,120	\$191	Equal 1.45%
	208 Training and Instruction	\$0	\$0	\$600	\$0	\$1,500	\$900	Added 2021 GOFA (Government Officers Finance Association) conference for Michelle
	210 Operating Supplies	\$1,999	\$5,127	\$3,000	\$1,238	\$8,100	\$5,100	Add to the annual support for accounting program. Banyon cost was \$1975, Civic Systems cost will be \$7060.
	300 Professional Svcs	\$41	\$363	\$200	\$0	\$200	\$0	
	311 Computer Consult Fee	\$624	\$1,772	\$750	\$263	\$750	\$0	
	314 Bank & CC Fees	\$139	\$179	\$200	\$50	\$200	\$0	
	322 Postage	\$806	\$1,042	\$800	\$55	\$800	\$0	
	330 Transportation	\$0	\$0	\$200	\$12	\$200	\$0	Mileage/Parking
	331 Travel Expenses	\$10	\$0	\$500	\$0	\$500	\$0	Meal allowance \$50/day; lodging
	351 Legal Notices Publishing	\$603	\$2,481	\$2,500	\$684	\$2,500	\$0	
	413 Office Equipment Rental	\$1,474	\$976	\$1,800	\$1,060	\$1,800	\$0	Copier
430 Miscellaneous	\$38	\$125	\$100	\$21	\$100	\$0		
433 Dues and Subscriptions	\$2,616	\$2,401	\$2,700	\$168	\$2,700	\$0	League (No increase for 2021), MGFOA, MCFOA	
570 Office Equip and Furnishings	\$0	\$0	\$0	\$0	\$3,613	\$3,613	Items over \$5,000 New Accounting Program 25% of cost - see notes for details	
		\$65,703	\$75,663	\$88,132	\$30,337	\$111,883	\$23,751	
41410 Elections	101 Full-Time Employees Regular	\$1,552	\$0	\$5,000	\$0	\$0	-\$5,000	No elections in 2021
	108 Training Wages	\$19	\$0	\$100	\$0	\$0	-\$100	
	110 Other Pay	\$1,528	\$0	\$5,000	\$736	\$0	-\$5,000	
	214 Operating Supplies	\$262	\$0	\$900	\$140	\$0	-\$900	
	330 Transportation	\$179	\$0	\$600	\$163	\$0	-\$600	
	430 Miscellaneous	\$0	\$0	\$50	\$0	\$0	-\$50	
		\$3,541	\$0	\$11,650	\$1,040	\$0	-\$11,650	
41500 Fincl Admin	300 Professional Services	\$1,000	\$1,553	\$3,000	\$1,000	\$3,000	\$0	Bakker Tilly
	301 Auditing and Acct'g Services	\$2,900	\$2,950	\$4,000	\$0	\$4,000	\$0	Oberloh
	351 Legal Notices Publishing	\$340	\$116	\$400	\$0	\$400	\$0	Publish Financial Statement
		\$4,240	\$4,619	\$7,400	\$1,000	\$7,400	\$0	
41600 Legal Svcs	41610-304 City Attorney	\$18,922	\$30,819	\$25,000	\$6,127	\$25,000	\$0	City attorney only, see also budget Planning Commission.
		\$18,922	\$30,819	\$25,000	\$6,127	\$25,000	\$0	
41800 & 41801 Personnel	41800-300 Professional Services	\$1,870	\$852	\$1,200	\$867	\$1,200	\$0	
	41800-305 Medical and Dental Fees	\$70	\$0	\$100	\$0	\$100	\$0	Pre-employ drug screen, or random
	41800-307 Emp Wellness & Recog.	\$675	\$1,509	\$675	\$0	\$675	\$0	
	41800-341 Employment Advertising	\$0	\$0	\$100	\$0	\$100	\$0	
	41801 Employer Paid Benefits	\$12,153	\$12,569	\$15,000	\$5,013	\$16,800	\$1,800	4 employees x 12 months at \$700/Month - 1/2 General, 1/4 Water, 1/4 Sewer
		\$14,768	\$14,929	\$17,075	\$5,880	\$18,875	\$1,800	

Expense

		Actual 2018	Actual 2019	Budget 2020	Actual 2020	Proposed 2021	Proposed Change	Comments
41910 Plan Zone	300 Professional Svcs	\$2,133	\$1,869	\$2,500	\$15	\$2,500	\$0	Code Update American Legal
	303 Engineering Fees	\$1,350	\$861	\$1,800	\$439	\$1,800	\$0	Infraseek \$3,600, 1/2 Genl, 1/4 Wtr, 1/4 Swr
		\$3,483	\$2,730	\$4,300	\$454	\$4,300	\$0	
41915 Engineer	303 Engineering Fees	\$5,364	\$13,045	\$9,000	\$1,264	\$9,000	\$0	
		\$5,364	\$13,045	\$9,000	\$1,264	\$9,000	\$0	
41940 Building Grounds	210 Operating Supplies	\$1,118	\$1,721	\$1,500	\$318	\$1,500	\$0	2019 City Hall Sign
	300 Professional Svcs	\$1,662	\$5,512	\$1,500	\$2,529	\$1,500	\$0	2019 Ice Dam Removal
	321 Telephone	\$2,043	\$2,201	\$2,200	\$448	\$2,200	\$0	Building Phones split 1/2 General, 1/4 Swr, 1/4 Wtr
	381 Electric Utilities	\$12,804	\$4,202	\$8,000	\$2,334	\$8,000	\$0	
	404 Repairs/Maintenance	\$0	\$3,242	\$3,500	\$0	\$3,613	\$113	City Hall Building and Grounds Improvements
	410 Rentals	\$276	\$0	\$1,000	\$525	\$1,000	\$0	
	520 Buildings and Structures	\$0	\$0	\$0	\$0	\$0	\$0	For Capital Purchases only items over 5K
		\$17,904	\$16,878	\$17,700	\$6,154	\$17,813	\$113	
41945 Email, Website, Cell Phones	325 Mobile Phones	\$1,963	\$769	\$2,300	\$672	\$2,300	\$0	Moved to here beginning in 2020 from Maintenance, Clerk, and Council; code 1/3 Genl, 1/3 Wtr, 1/3 Swr
	326 Email/Website	\$1,041	\$1,691	\$2,000	\$1,065	\$2,000	\$0	Email all Departments, Website
		\$3,004	\$2,461	\$4,300	\$1,737	\$4,300	\$0	
41950 Maintenance Dept.	101 Full-Time Employees Regular	\$28,109	\$18,340	\$33,893	\$8,399	\$36,152	\$2,259	
	102 Full-Time Employees Overtime	\$793	\$380	\$500	\$16	\$500	\$0	
	104 Temporary Employees	\$0	\$0	\$0	\$0	\$0	\$0	On Call back up
	108 Training Wages	\$429	\$794	\$1,000	\$431	\$1,000	\$0	Wages paid when in class attendance
	121 PERA Employer	\$1,966	\$1,461	\$2,654	\$663	\$2,824	\$169	Equal 7.5%
	122 FICA Employer	\$1,732	\$1,220	\$2,194	\$548	\$2,334	\$140	Equal 6.2%
	123 Medicare	\$405	\$285	\$513	\$128	\$546	\$33	Equal 1.45%
	208 Training and Instruction	\$487	\$254	\$500	\$260	\$500	\$0	Registration Costs
	210 Operating Supplies	\$16,233	\$13,906	\$15,000	\$2,816	\$13,000	-\$2,000	
	300 Professional Svcs	\$976	\$0	\$0	\$0	\$0	\$0	Outside Help
	311 Computer Consult Fee	\$0	\$0	\$0	\$0	\$0	\$0	
	331 Travel Expenses	\$0	\$193	\$500	\$7	\$500	\$0	Meal allowance \$50/day; lodging
	416 Machinery Rentals	\$924	-\$412	\$0	\$201	\$0	\$0	
	430 Miscellaneous	\$0	-\$69	\$500	\$0	\$500	\$0	
	550 Motor Vehicles	\$0	\$775	\$13,600	\$0	\$16,300	\$2,700	For Capital Purchases only itmes over 5K, save for eventual replacement of F550, International, and Chevy Silverado
580 Other Equipment	\$0	\$0	\$0	\$0	\$9,625	\$9,625	For Capital Purchases only items over 5K - Trade in and replace Skid Steer and Loader; \$27,500 split Genl, Wtr, Swr	
		\$52,054	\$37,127	\$70,855	\$13,470	\$83,781	\$12,926	

Expense

Expense		Actual 2018	Actual 2019	Budget 2020	Actual 2020	Proposed 2021	Proposed Change	Comments
42000 Pub. Safety	300 Professional Svcs	\$200	\$428	\$500	\$0	\$500	\$0	Tornado Siren
		\$200	\$428	\$500	\$0	\$500	\$0	
42123 Patrol	300 Professional Svcs	\$60,164	\$60,184	\$62,816	\$15,764	\$63,690	\$874	New contract for 2021, new rate is \$61.24/hour at 20/week
		\$60,164	\$60,184	\$62,816	\$15,764	\$63,690	\$874	
42210 Fire Admin.	124 Fire Pension Contributions	\$6,000	\$6,000	\$6,500	\$0	\$6,500	\$0	
	300 Professional Svcs	\$57,647	\$62,752	\$73,826	\$32,669	\$73,826	\$0	Per JP, includes ARMER
	323 ARMER Radios	\$0	\$0	\$0	\$0	\$0	\$0	
	325 Mobile Phones	\$0	\$0	\$480	\$239	\$480	\$0	
	410 Rentals	\$0	\$7,500	\$7,500	\$0	\$7,500	\$0	Establish building rent @ \$7,500/year for 40 years begin in 2019
	430 Miscellaneous	\$25,548	\$26,506	\$10,000	\$5,824	\$10,000	\$0	Budget 10k/year for 5 yrs (tanks & masks) begin 2019-2024
	515 Capital Fire Equipment	\$14,747	\$5,865	\$20,000	\$0	\$20,000	\$0	Budget yearly
		\$103,942	\$108,623	\$118,306	\$38,731	\$118,306	\$0	
42401 Building Insp.	107 Contract Pay	\$24,821	\$55,462	\$19,250	\$0	\$19,250	\$0	Building Inspector, 75% of Bldg Permit Fee and 70%Plan Check Fee
	114 Zoning Patrol	\$0	\$400	\$850	\$0	\$875	\$25	\$25/Week April 1-November 30 (35 weeks)
	115 Fire Inspection Comp.	\$0	\$1,063	\$2,000	\$0	\$2,000	\$0	
	210 Operating Supplies	\$971	\$2,412	\$500	\$0	\$500	\$0	
	300 Professional Svcs	\$16,570	\$0	\$100	\$0	\$100	\$0	
	430 Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	
		\$42,362	\$59,337	\$22,700	\$0	\$22,725	\$25	
43100 Streets & Roads	101 Full-Time Employees Regular	\$8,203	\$12,402	\$14,949	\$4,973	\$16,117	\$1,168	
	102 Full-Time Employees Overtime	\$0	\$0	\$0	\$0	\$0	\$0	
	121 PERA Employer	\$623	\$923	\$1,121	\$373	\$1,209	\$88	Equal 7.5%
	122 FICA Employer	\$489	\$766	\$927	\$308	\$999	\$72	Equal 6.2%
	123 Medicare	\$114	\$179	\$217	\$72	\$234	\$17	Equal 1.45%
	210 Operating Supplies	\$1,799	\$5,190	\$9,000	\$260	\$7,000	-\$2,000	
	224 Street Maintenance Materials	\$26,858	\$38,170	\$30,000	\$764	\$30,000	\$0	Yearly street maintenance costs. Crack/Seal Coat, Gravel, routine maintenance
	240 Small Tools and Minor Equip	\$0	\$1,936	\$2,200	\$0	\$1,500	-\$700	
	300 Professional Svcs	-\$3,598	\$2,536	\$3,000	\$1,168	\$2,000	-\$1,000	Street Sweeping
	303 Engineering Fees	-\$22,476	\$2,799	\$5,000	\$82	\$5,000	\$0	
	304 Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	
	501 Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	
		\$12,012	\$64,900	\$66,414	\$8,000	\$64,059	-\$2,355	

Expense

		Actual 2018	Actual 2019	Budget 2020	Actual 2020	Proposed 2021	Proposed Change	Comments
43125 Ice & Snow Removal	101 Full-Time Employees Regular	\$8,561	\$17,061	\$8,969	\$4,858	\$9,670	\$701	
	102 Full-Time Employees Overtime	\$1,078	\$365	\$1,000	\$0	\$1,000	\$0	
	121 PERA Employer	\$707	\$907	\$748	\$364	\$800	\$52	Equal 7.5%
	122 FICA Employer	\$535	\$754	\$618	\$301	\$662	\$44	Equal 6.2%
	123 Medicare	\$125	\$176	\$145	\$70	\$155	\$10	Equal 1.45%
	210 Operating Supplies	\$12,250	\$11,717	\$15,000	\$2,949	\$15,000	\$0	
	300 Professional Svcs	\$0	\$880	\$2,000	\$0	\$2,000	\$0	
	404 Repair/Maint Machinery/Equip	\$0	\$0	\$0	\$0	\$0	\$0	
	580 Other Equipment	\$0	\$0	\$0	\$0	\$0	\$0	For Capital Purchases only items over 5K, see 41950
		\$23,256	\$31,860	\$28,480	\$8,543	\$29,287	\$807	
43160 Street Light	300 Professional Services	\$0	\$0	\$760	\$0	\$760	\$0	Repair of City owned street lights
	381 Electric Utilities	\$12,245	\$9,709	\$12,000	\$3,686	\$12,000	\$0	
			\$12,245	\$9,709	\$12,760	\$3,686	\$12,760	\$0
43200 Trash	300 Professional Svcs	\$4,649	\$7,377	\$3,000	\$481	\$6,000	\$3,000	Trend, includes compost site at CLJSTC
			\$4,649	\$7,377	\$3,000	\$481	\$6,000	\$3,000
45010 Parks	101 Full-Time Employees Regular	\$6,111	\$9,050	\$14,949	\$3,076	\$16,117	\$1,168	
	102 Full-Time Employees Overtime	\$22	\$0	\$500	\$0	\$500	\$0	
	109 Full-Time Employees Ballfield	\$3,742	\$4,712	\$0	\$925	\$0	\$0	Included in 101
	121 PERA Employer	\$739	\$1,032	\$1,159	\$300	\$1,246	\$87	Equal 7.5%
	122 FICA Employer	\$594	\$853	\$958	\$248	\$1,030	\$72	Equal 6.2%
	123 Medicare	\$139	\$199	\$233	\$58	\$250	\$17	Equal 1.45%
	212 Motor Fuels	\$467	\$687	\$600	\$64	\$600	\$0	
	220 Repair/Maint Supply	\$10,100	\$8,979	\$9,000	\$3,789	\$9,000	\$0	
	300 Professional Svcs	\$6,338	\$6,424	\$8,000	\$1,219	\$8,000	\$0	6K Tree Removal
	381 Electric Utilities	\$7,626	\$6,478	\$7,500	\$1,916	\$7,500	\$0	
	415 Other Equipment Rentals	\$724	\$288	\$500	\$0	\$500	\$0	
	430 Miscellaneous	\$0	\$0	\$1,500	\$0	\$1,500	\$0	
	580 Other Equipment	\$0	\$0	\$21,250	\$11,150	\$21,250	\$0	For Capital Purchases only items over 5K, Park Improvement Accrual 10K per year
		\$36,603	\$38,701	\$66,149	\$22,745	\$67,493	\$1,344	
49000 Misc.	430 Miscellaneous	\$249	\$1,249	\$1,000	\$0	\$1,000	\$0	
			\$249	\$1,249	\$1,000	\$0	\$1,000	\$0
49240 Insurance	151 Worker's Comp Insurance Prem	\$3,025	\$4,413	\$4,545	\$4,966	\$5,470	\$925	
	361 General Liability Ins	\$2,792	\$2,470	\$2,545	\$2,684	\$2,848	\$303	
	362 Property Ins	\$6,674	\$7,324	\$7,322	\$8,038	\$8,915	\$1,593	
	363 Automotive Ins	\$505	\$594	\$594	\$591	\$621	\$27	
	365 Other Insurance	\$362	\$332	\$1,000	\$350	\$1,000	\$0	Mobile Property, Bonds, Umbrella, and Equipment Breakdown
		\$13,358	\$15,133	\$16,006	\$16,629	\$18,854	\$2,848	
Total Expenses General Fund		\$515,135	\$618,546	\$680,565	\$186,896	\$714,047	\$33,482	



2021 Budget Considerations

	Description	Amount	Notes	Budget		
				General	Water	Sewer
Revenue	Local Government Aid	\$338,350	From State (estimate only - not verified)	\$338,350		
	Liquor Operations Transfer	\$175,000	Verified by Michelle	\$140,000	\$35,000	
Expense	Chisago County Sheriff	\$63,690	Letter from Sheriff 5/26/20 rate to \$61.24/hr from \$60.40/hr, 20 hrs/week	\$63,690		
	League Insurance	\$10,940	Worker Comp - Per League Increase 5-10% (2020 Pmt - \$9942.26) used 10%	\$5,470	\$2,735	\$2,735
	League Insurance	\$17,829	Property Insurance per League increase 5-10% (2020 Pmt - \$16208.20) used 10%	\$8,915	\$7,132	\$1,783
	League Insurance	\$5,813	Liability Insurance per League Increase 1-5% (2020 Pmt - \$5536.00) used 5%	\$2,848	\$988	\$1,976
	League Insurance	\$1,241	Auto Insurance per League increase 1-5% (2020 Pmt - \$1182.00) used 5%	\$621	\$310	\$310
	League Dues	\$0.00	No increases for 2021			
	PERA and Payroll Taxes	\$0.00	No increases for 2021			
	Monthly Benefit for benefitted employees	\$3,600.00	Increase monthly benefit amount from \$625/month to \$700/month (4 employees x 12 months)	\$1,800	\$900	\$900
	Skid Steer Loader	\$13,750	Replacement of current machine \$27,500, trade in old machine (trade in figured into proposed cost); budget over two years, replace in 2022	\$9,625	\$2,063	\$2,063
	New Accounting Program (25/25/25/25)	\$14,450	Purchase new accounting system (Civic Systems). Cost will be split among 3 payments - one due at signing (2020), one due January 2021 and one due January 2022. Total allotted for 2021 = \$14,450 and then \$14,450 in 2022	\$3,613	\$3,613	\$3,613
	Park Fund	\$10,000	Set up accrual for Park Improvements	\$10,000		
	F550	\$2,800	Goal at 28K for truck replacement in 10 years (2031)	\$1,400	\$700	\$700
	Silverado	\$8,500	Goal at 15K for truck replacement in 2 years (2022)	\$4,250	\$2,125	\$2,125
			Fire Department Budget has not been received:			
		\$8,000	Radios, Included in the Budget	\$8,000		
	\$65,826	PER JP included in Budget	\$65,826			
NO						

Capital Truck 41950-430 F550

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Begin 2018	\$2,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Balance YTD

Begin accrual again for replacement in 10 years, begin 2021 new truck purchased in 2020

Capital Truck 41950-430 International

	2018	2019	2020	2021	2022	2023	2024	2025
Begin 2019	\$0	\$5,000	\$5,000	\$5,000	\$0	\$0	\$0	\$0

Balance YTD

\$15,000

Capital Truck 41950-430 Chevy Silverado

	2021	2022	2023					
Begin 2021	\$8,500							

Balance YTD

\$8,500

Replace Truck in 2 years

Skidsteer

	2021	2022	2023					
Begin 2021	\$13,750	\$0	\$0					

Balance YTD

\$13,750

Levy Worksheet 2021 September

FUND	2020	2021 Levy					Bond End	Fund Bal YTD 2020
General	\$193,179	\$181,560	2021		2022			
			Principal	Interest	Principal	Interest		
\$2,175,000 GO Improvement Bonds 2013A¹ Business Park Improvement Bond	\$85,000	\$85,000	\$65,000	\$19,623	\$70,000	\$18,745	02/01/2033	\$152,296.49
\$680,000 GO Tax Abatement and Refunding Bond 2004A Tax Abatement - Business Park	\$55,000	\$55,000	\$40,000	\$875	\$0	\$0	02/01/2021	\$20,937.01
Wastewater 2006 PFA, Payable to CLJSTC² \$4,133,317 GO Sewer Rev 2006A (WPCRF)	\$55,000	\$35,000	\$221,000	\$11,260	\$223,000	\$9,050	8/20/2025	\$665,137.59
\$695,000 GO Improvement Bonds, Series 2018A Street Improvements 2018	\$39,000	\$39,000	\$25,000	\$22,769	\$25,000	\$22,019	2/1/2039	\$59,863.14
EDA	\$2,000	\$2,000						
TOTAL	\$429,179	\$397,560		-7.37%				

¹The water principal is paid from transfer from liquor the interest is paid by user fees. Water Portion Not included in amount shown above, shown to the right here.

\$35,000.00	\$10,100.00	\$35,000.00	\$9,628.00	2/1/2033
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²Per Financial Advisor slowly remove from levy

Employee Payroll Expense Worksheet for 2021 Budget

	Maintenance Supervisor	Maintenance Worker	On Call	City Clerk	Finance Director
proposed increase	0.1	0.05	0	0.04	0.04

	Position Analysis Proposed Increase	Avg. Hours Per Week	2020 Hrly Wage	2020 Annual Wage	Proposed Hourly Increase	Proposed 2021 Hrly Wage	Proposed 2021 Annual Wage	Increase to Budget	Fund Distribution G - S - W
Maintenance Worker	40	\$20.87	\$43,409.60	\$1.04	\$21.91	\$45,580.08	\$2,170.48	See Below	
On Call Pay Maintenance	128	\$1.50	\$9,984.00	\$0.00	\$1.50	\$9,984.00	\$0.00	50/25/25	
City Clerk	35	\$32.35	\$58,877.00	\$1.29	\$33.64	\$61,232.08	\$2,355.08	80/10/10	
Finance Director **2019 is pro-rated based on actual	35	\$29.25	\$33,783.75	\$1.17	\$30.72	\$55,910.40	\$22,126.65	25/25/25/25	
Part-Time Office Clerk (Used to be Utility Clerk - 2019 Total)	15	\$20.00	\$35,360.00	\$0.00	\$13.00	\$10,140.00	-\$25,220.00	25/25/25/25	
Total Proposed 2020			\$131.01	\$237,657.55	\$6.21	\$130.52	\$244,714.08	\$7,056.53	

1 Proposed Increase for Probationary Period Completion = 1% award on November 18, 2020 \$29.54

	Department Allocation	City Clerk				Liquor	Total	
		101-41400 General	601-41400 Water	602-41400 Sewer				
	Clerk 80/10/10	\$48,985.66	\$6,123.21	\$6,123.21	\$0.00	\$61,232.08		
	Finance Director 25/25/25/25	\$13,977.60	\$13,977.60	\$13,977.60	\$13,977.60	\$55,910.40		
	Part-Time Office Clerk 25/25/25/25	\$2,535.00	\$2,535.00	\$2,535.00	\$2,535.00	\$10,140.00		
	PERA	\$4,912.37	\$1,697.69	\$1,697.69	\$1,238.45	\$9,546.19		
	FICA	\$4,060.89	\$1,403.42	\$1,403.42	\$1,023.78	\$7,891.51		
	Medicare	\$949.72	\$328.22	\$328.22	\$239.43	\$1,845.60		
	TOTAL CLERK DEPARTMENT	\$75,421.25	\$26,065.13	\$26,065.13	\$19,014.26	\$146,565.78		
		101-41950 Genl. Mntce. 29%	101-43100 Streets 15%	101-43125 Plowing 9%	101-45010 Parks 15%	601 Water 18%	602 Sewer 14%	Department Total
	Supervisor	\$17,941.58	\$9,280.13	\$5,568.08	\$9,280.13	\$11,136.15	\$8,661.45	\$61,867.52
	Worker One	\$13,218.22	\$6,837.01	\$4,102.21	\$6,837.01	\$8,204.41	\$6,381.21	\$45,580.08
	On Call	\$4,992.00	\$0.00	\$0.00	\$0.00	\$2,496.00	\$2,496.00	\$9,984.00
	PERA	\$2,336.99	\$1,208.79	\$725.27	\$1,208.79	\$1,450.54	\$1,128.20	\$8,058.57
	FICA	\$1,129.03	\$423.89	\$254.34	\$423.89	\$663.43	\$550.39	\$3,444.97
	Medicare	\$106.27	\$17.53	\$10.52	\$17.53	\$57.22	\$52.55	\$261.62
	TOTAL MAINTENANCE DEPARTMENT	\$39,724.09	\$17,767.35	\$10,660.41	\$17,767.35	\$24,007.76	\$19,269.80	\$129,196.76

	Total Payroll Include Tax	
	General Fund	\$161,340.45
	Water	\$50,072.89
	Sewer	\$45,334.93
	Liquor	\$19,014.26
	Total	\$275,762.54

	Total Payroll Without Tax	
	General Fund	\$143,554.63
	Water	\$44,472.38
	Sewer	\$40,174.47
	Liquor	\$16,512.60
	Total	\$244,714.08

Capital Fire Equipment 42210-515

	2014	2015	2016	YE 2016	2017	Used 2017	YE 2017	2018	Used 2018	YE 2018	2019	YE 2019	2020	2021	
	\$20,000	\$20,000	\$20,000	\$60,000	\$20,000	\$57,127	\$22,873	\$20,000	\$14,747	\$28,126	\$20,000	\$48,126	\$20,000	\$20,000	
Balance YTD															\$88,126

Used 2018
 Check No. 27572 12/3/18, Lent \$14,746.73 30% Ford Cab Chasis
 Used 2017 \$57,126.90
 Check No. 26710 8-3-17, Rosenbauer \$43,308.60 Rescue Truck - Stacy's Portion
 Check No. 26832 10-5-17, Lent \$13,818.30 30% first invoice LLC Ford Chasis

Draft Resolution at Year-End - December CC Meeting Item

Tanks and Masks - Stacy's Portion - Budget for 5 years 42210-430

	2019	2020	2021	2022	2023	2024									
	\$10,000	\$10,000	\$10,000	\$0	\$0	\$0									
Balance YTD															\$30,000

Draft Resolution at Year-End - December CC Meeting Item

Park Improvement Fund

	2020	2021	2022	2023	2024	2025
Begin 2020	\$10,000	\$10,000	\$0	\$0	\$0	\$0
Balance YTD						\$20,000

Pay Matrix Approved March 24, 2020

					Actual @ July 2020
Title	Grade	Min	Mid	Max	
Wait Staff*	2	9.86	9.86	9.86	10.00
Retail Liquor Clerk	3	9.86	11.93	14.00	10.50-15.00
Bartender*	3	9.86	9.86	9.86	10.00
Custodian	4	10.45	13.38	16.30	14.00
Grill Cook	5	11.00	14.00	17.00	13.00-14.00
Receptionist	5	11.00	14.00	17.00	NA
Shift Supervisor	8	13.00	15.50	18.00	18.50
Utility Billing Clerk	10	16.47	19.49	22.50	20.00
Public Works Maintenance Worker I	11	16.50	19.68	22.86	20.87
Off Assistant Manager	14	16.82	21.63	26.44	17.00
On Assistant Manager	14	18.00	21.50	25.00	20.00
Public Works Supervisor	17	22.38	26.79	31.20	27.04
Off Manager	17	24.04	30.05	36.06	31.25
On Manager	17	24.00	30.00	36.00	26.92
Finance Director	17	24.00	30.00	36.00	29.25
City Clerk	19	24.28	29.67	35.06	32.35
On-Call Pay/Per Hour	NA	1.50	1.50	1.50	1.50

