

CITY OF PINE CITY
STATEMETN OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALNCE - DETAILED
BUDGET DETAIL - ACTUAL 2018 AND 2019, BUDGET 2020 AND 2021

| CODE | DESCRIPTION | Actual 2018 | Actual 2019 | Final Budget 2020 | Final Budget 2021 |
|---------------------------------------|--|------------------|------------------|----------------------|----------------------|
| FUND 100 GENERAL FUND REVENUES | | | | | |
| 100-31010 | Current Ad Valorem Taxes (Property/Real Taxes) | 733,415 | 794,377 | \$ 874,743 | \$ 889,251 |
| 100-31810 | Franchise Taxes | 24,528 | 24,102 | 24,700 | 24,700 |
| 100-31900 | Penalties and Interest on Delinquent Taxes | - | 1,472 | - | - |
| 100-31920 | Forfeited Tax Sale Apportionments | - | - | - | - |
| 100-32110 | Alcoholic Beverage Licenses and Permits | 12,750 | 11,045 | 12,750 | 12,750 |
| 100-32161 | Peddlers, Solicitors, Transient Merchant Fees | 745 | 595 | 1,200 | 1,200 |
| 100-32170 | Amusement Fees (Arcades) | 120 | 100 | 140 | 140 |
| 100-32180 | Solid Waste Hauling Franchise and Licensing Fees | 4,072 | - | 2,050 | 2,050 |
| 100-32210 | Building Permits w/ State Surcharge | 81,614 | 98,894 | 82,000 | 97,500 |
| 100-32240 | Animal Licenses (Dogs) | 130 | 175 | 210 | 210 |
| 100-32245 | Kennel Licenses | 75 | - | - | - |
| 100-32260 | Liquor Sales Inspection Fees | - | - | - | - |
| 100-32261 | Sewer Permit and Inspection Fees | - | - | 475 | 475 |
| 100-32262 | Rental Registration Fees | 5,400 | 4,385 | 6,250 | 6,250 |
| 100-32263 | Rental Inspection Fees | 3,136 | 3,435 | 2,250 | 2,250 |
| 100-33400 | Grants and Aids From Local Governmental Units | 23,021 | - | - | - |
| 100-33401 | Local Government Aid (LGA) | 614,102 | 616,201 | 689,848 | 716,878 |
| 100-33402 | Homestead and Agricultural Credit Aid (HACA) | 11,712 | 305 | 239 | 239 |
| 100-33429 | State – PERA Aid | 2,846 | 2,846 | 2,846 | 2,846 |
| 100-33470 | Fire Department State Grants and Aids | 61,571 | 60,303 | 57,771 | 60,303 |
| 100-33480 | Police Services State Grants and Aids | 11,351 | 15,543 | 13,450 | 15,543 |
| 100-33600 | State Grants and Aids | 384 | - | - | - |
| 100-34102 | Recording of Legal Instruments for Property | - | 46 | - | - |
| 100-34103 | Zoning and Subdivision Fees | 4,647 | 3,195 | 4,240 | 4,240 |
| 100-34105 | Sale of Maps and Publications | 477 | 384 | 350 | 350 |
| 100-34107 | Assessment Searches | 4,200 | 3,920 | 3,100 | 3,100 |
| 100-34108 | Administrative Charges to Other Funds | 382 | 78 | - | - |
| 100-34120 | Charges for Contract Inspection Service to Other Cities | 16,825 | 11,223 | 12,172 | 12,172 |
| 100-34202 | Special Fire Protection Services (Fire Calls) | 34,971 | 53,895 | 38,500 | 38,500 |
| 100-35105 | Dog Impoundment | 280 | 217 | 500 | 500 |
| 100-34225 | Charges for Contract Fire Service to Other Cities | 178,258 | 185,595 | 216,898 | 189,657 |
| 100-34300 | Revenues from Highways and Streets | 4,906 | 72 | 8,190 | 5,000 |
| 100-34301 | Street, Sidewalk and Curb Repair Fees | - | 500 | - | - |
| 100-34720 | Swimming Lesson Fees | 7,675 | 7,725 | 7,800 | 7,800 |
| 100-34740 | Park and Recreation Concessions | - | 804 | 750 | 750 |
| 100-34780 | Park Fees (Ballfields) | 1,550 | 1,500 | 2,250 | 2,000 |
| 100-35100 | FINES AND FORFEITURES (City Ordinance) | 19,164 | 10,386 | 4,250 | 10,000 |
| 100-35102 | Parking Fines (Towing) | 2,045 | 1,895 | 3,000 | 3,000 |
| 100-35104 | Returned Check Fine | 842 | 353 | - | - |
| 100-36100 | Special Assessment Principal/Interest (County) | 1,143 | - | 750 | 750 |
| 100-36101 | Special Assessment Principal/Interest (City) | - | - | - | - |
| 100-36200 | Miscellaneous Revenues | 9,399 | 8,118 | - | - |
| 100-36210 | Interest Earnings | 969 | 60,992 | 2,463 | 3,000 |
| 100-36213 | Net Increase (Decrease) in the Fair Value of Investments | - | - | - | - |
| 100-36220 | Rents and Royalties (Rent and Lease Payments) | 2,435 | 2,235 | 2,350 | 2,350 |
| 100-36221 | Park Dedication Fees | - | - | - | - |
| 100-36222 | Compost Site User Fees | 1,385 | 1,885 | 619 | 1,200 |
| 100-36223 | (Old Farmers Market Revenue) Line Retired | - | - | - | - |
| 100-36224 | Misc-State Lease Payment | 275 | 1,100 | 1,100 | 1,100 |
| 100-36230 | Contributions and Donations from Private Sources | - | 5,200 | - | - |
| 100-36231 | Private Grants | 1,000 | 3,151 | - | - |
| 100-36240 | Refunds and Reimbursements | 10,330 | 54,201 | 2,900 | 2,900 |
| 100-36250 | Escrow Revenues (Retired) | - | - | - | - |
| 100-39101 | Sales of General Fixed Assets | 5,342 | 12,013 | - | - |
| 100-39200 | Interfund Transfers In | 135,000 | 135,000 | 135,000 | 135,000 |
| TOTAL GENERAL FUND REVENUES | | 2,034,472 | 2,199,461 | 2,218,105 | 2,255,955 |
| FUND 100 GENERAL FUND EXPENSES | | | | | |

| | | | | | |
|---|---|----------------|----------------|----------------|----------------|
| Legislative/Mayor | | | | | |
| 100-41100-101 | Council and Mayor Salaries | 14,714 | 15,509 | 15,600 | 15,600 |
| 100-41100-106 | Per Diem Meeting Pay | 750 | 400 | 1,500 | 1,500 |
| 100-41100-121 | PERA Contributions | 150 | 150 | 130 | 130 |
| 100-41100-122 | FICA Contributions | 901 | 1,032 | 1,060 | 1,060 |
| 100-41100-200 | Office Supplies | - | - | - | - |
| 100-41100-311 | Conferences and Training (Other Services and Charges) | - | - | 1,350 | 1,350 |
| 100-41100-331 | Travel Expense | 950 | - | 750 | 750 |
| 100-41100-340 | Advertising - Employment Ads & Other Promotions | - | - | - | - |
| 100-41100-350 | Printing and Binding -Publications & Notices | - | - | - | - |
| 100-41100-360 | Insurance - Liabilities and Workers Compensation | 219 | 124 | 115 | 132 |
| 100-41100-430 | Miscellaneous | 5,595 | 7 | 200 | 200 |
| 100-41100-433 | Dues and Subscriptions | - | - | 3,684 | 3,684 |
| TOTAL Legislative/Mayor Expense | | 23,280 | 17,222 | 24,389 | 24,406 |
| Administration/Finance | | | | | |
| 100-41300-101 | Salaries & Wages FT- Regular | 145,306 | 87,560 | 128,051 | 126,521 |
| 100-41300-102 | Salaries & Wages FT- Overtime | - | - | - | - |
| 100-41300-104 | Salaries Wages Temporary | - | - | - | - |
| 100-41300-121 | PERA Contributions | 8,974 | 6,576 | 8,323 | 8,224 |
| 100-41300-122 | FICA Contributions | 10,941 | 6,557 | 7,939 | 7,844 |
| 100-41300-127 | Deferred Compensation Deduction Payments | - | 3,360 | 5,040 | - |
| 100-41300-131 | Health Insurance | 28,955 | 27,559 | 35,927 | 36,377 |
| 100-41300-132 | Dental Insurance | - | - | 2,053 | 2,498 |
| 100-41300-133 | Life Insurance | 29 | 18 | 301 | 942 |
| 100-41300-134 | Disability Insurance | - | - | 500 | 519 |
| 100-41300-135 | HSA Contributions | - | - | - | - |
| 100-41300-140 | Unemployment Compensation | - | 669 | 400 | - |
| 100-41300-200 | Office Supplies | 12,370 | 10,730 | 14,000 | 12,000 |
| 100-41300-208 | Furniture | 39 | 752 | 900 | 900 |
| 100-41300-210 | Operating Supplies | 117 | 270 | 155 | 155 |
| 100-41300-300 | Professional Services | 10,583 | 77,867 | 2,000 | 2,000 |
| 100-41300-301 | Auditing and Accounting Services | 15,448 | 8,426 | 11,234 | 11,234 |
| 100-41300-303 | Engineering Fees | - | 3,202 | 6,000 | 6,000 |
| 100-41300-304 | General Legal Services | 8,800 | 24,090 | 10,000 | 10,000 |
| 100-41300-309 | Server, Website, and Network Support Services | 15,780 | 28,519 | 20,000 | 22,000 |
| 100-41300-311 | Conferences and Training | 1,849 | 3,709 | 2,760 | 2,760 |
| 100-41300-314 | Labor Legal Services | 2,891 | 3,848 | 1,500 | 1,500 |
| 100-41300-316 | Building Cleaning Services | 5,400 | 1,800 | 7,200 | 6,000 |
| 100-41300-321 | Telephone | 6,142 | 1,424 | 3,960 | 3,960 |
| 100-41300-322 | Postage | 3,951 | 1,780 | 3,000 | 3,000 |
| 100-41300-331 | Travel Expense | 3,006 | 2,248 | 2,000 | 2,000 |
| 100-41300-340 | Advertising - Employment Ads & Other Promotions | 66 | 1,002 | 200 | 200 |
| 100-41300-350 | Printing and Binding -Publications & Notices | 1,848 | 2,433 | 2,500 | 2,500 |
| 100-41300-360 | Insurance - Liabilities and Workers Compensation | 12,825 | 14,455 | 13,484 | 15,390 |
| 100-41300-384 | Refuse Disposal | - | - | - | - |
| 100-41300-400 | Repairs and Maintenance | 830 | 648 | 100 | 100 |
| 100-41300-410 | Rentals | 50,000 | 100,000 | 60,600 | 60,600 |
| 100-41300-430 | Miscellaneous | 57 | 1,032 | 200 | 200 |
| 100-41300-433 | Dues and Subscriptions | 2,637 | 4,097 | 2,000 | 4,214 |
| 100-41300-437 | Taxes & Licensing | - | - | - | - |
| 100-41300-455 | Payments to Other Agencies | - | - | - | - |
| 100-41300-810 | Refunds and Reimbursements | - | 50 | - | - |
| TOTAL Administration/Finance Expense | | 348,845 | 424,680 | 352,328 | 349,638 |
| Elections | | | | | |
| 100-41400-104 | Salaries Wages Temporary | 2,580 | - | 1,200 | - |
| 100-41400-300 | Professional Services | 268 | - | 2,600 | - |
| 100-41400-309 | Voting Machine Service and Support | 165 | 165 | 165 | 165 |
| 100-41400-331 | Travel Expense | - | - | - | - |
| 100-41400-350 | Printing and Binding -Publications & Notices | 129 | - | - | - |
| 100-41400-430 | Miscellaneous | 356 | 361 | 350 | 100 |
| TOTAL Election Expense | | 3,498 | 526 | 4,315 | 265 |
| City Assessor | | | | | |
| 100-41550-300 | Professional Services | 16,390 | 16,681 | 17,000 | 14,930 |
| Prosecuting Attorney Services | | | | | |
| 100-41600-300 | Professional Services | 11,000 | 11,000 | 11,000 | 11,000 |

| | | | | | |
|---|--|----------------|----------------|----------------|----------------|
| Planning & Development | | | | | |
| 100-41910-101 | Salaries & Wages FT- Regular | 65,185 | 65,421 | 64,668 | 73,925 |
| 100-41910-103 | Salaries & Wages PT- Regular | - | - | - | - |
| 100-41910-104 | Salaries Wages Temporary | 3,380 | 1,684 | - | - |
| 100-41910-106 | Per Diem Meeting Pay | 1,875 | 2,125 | 2,100 | - |
| 100-41910-121 | PERA Contributions | 5,450 | 4,936 | 4,203 | 4,805 |
| 100-41910-122 | FICA Contributions | 5,090 | 4,900 | 4,009 | 4,583 |
| 100-41910-131 | Health Insurance | 14,892 | 16,204 | 15,549 | 18,428 |
| 100-41910-132 | Dental Insurance | - | - | 1,239 | 1,395 |
| 100-41910-133 | Life Insurance | - | 11 | 126 | 145 |
| 100-41910-134 | Disability Insurance | - | - | 266 | 331 |
| 100-41910-135 | HSA Contributions | - | - | - | - |
| 100-41910-140 | Unemployment Compensation | 140 | - | - | - |
| 100-41910-200 | Office Supplies | 418 | 1,003 | 500 | 500 |
| 100-41910-208 | Furniture | - | - | 1,200 | 1,200 |
| 100-41910-300 | Professional Services | 4,835 | 10,844 | - | 3,000 |
| 100-41910-303 | Engineering Services | - | - | 6,500 | 1,500 |
| 100-41910-304 | Legal Services | - | 35 | 6,500 | 2,000 |
| 100-41910-309 | Graphic Information System Software Support | 864 | 230 | 800 | - |
| 100-41910-311 | Conferences and Training | 295 | 500 | 750 | - |
| 100-41910-321 | Telephone | 855 | 941 | 900 | 900 |
| 100-41910-322 | Postage | 30 | 236 | - | 175 |
| 100-41910-331 | Travel Expense | 353 | 268 | 500 | - |
| 100-41910-340 | Advertising - Employment Ads & Other Promotions | 118 | 56 | - | 900 |
| 100-41910-350 | Printing and Binding -Publications & Notices | 111 | 550 | 700 | 350 |
| 100-41910-360 | Insurance - Liabilities and Workers Compensation | 1,096 | 1,235 | 1,152 | 1,315 |
| 100-41910-433 | Dues and Subscriptions | - | - | - | - |
| 100-41910-450 | Escrow Payout (Retired) | - | - | - | - |
| 100-41910-540 | Heavy Machinery | - | - | - | - |
| 100-41910-810 | Refunds and Reimbursements | 396 | - | - | - |
| TOTAL Planning & Development Expense | | 105,381 | 111,179 | 111,663 | 115,452 |
| Law Enforcement Services | | | | | |
| 100-42100-313 | Professional Services - Police | 185,712 | 128,734 | 204,729 | 210,871 |
| Fire Protection | | | | | |
| 100-42200-101 | Salaries & Wages - Regular | 23,891 | 30,994 | 38,211 | 40,373 |
| 100-42200-103 | Salaries & Wages PT- Regular | 28,013 | 27,873 | 28,817 | 29,355 |
| 100-42200-104 | Salaries & Wages PT- Firefighters | 16,639 | 19,651 | - | - |
| 100-42200-105 | Salaries & Wages PT- Officers/Caretaker | - | - | 14,900 | 15,138 |
| 100-42200-107 | Fire On-Call/Meeting Pay | 65,478 | 60,697 | 64,570 | 65,087 |
| 100-42200-121 | PERA Contributions | 4,730 | 4,683 | 4,357 | 4,532 |
| 100-42200-122 | FICA Contributions | 10,201 | 10,629 | 9,083 | 9,297 |
| 100-42200-124 | Fire Pension Contributions | 84,053 | 85,303 | 82,821 | 85,303 |
| 100-42200-131 | Health Insurance | 2,750 | 2,937 | 6,003 | 4,166 |
| 100-42200-132 | Dental Insurance | - | - | 719 | 843 |
| 100-42200-133 | Life Insurance | - | 2 | 86 | 154 |
| 100-42200-134 | Disability Insurance | - | - | 129 | 154 |
| 100-42200-135 | HSA Contributions | - | - | - | - |
| 100-42200-140 | Unemployment Compensation | 375 | - | 400 | 400 |
| 100-42200-200 | Office Supplies | 745 | 365 | 2,500 | 2,500 |
| 100-42200-208 | Furniture | 261 | - | 1,000 | 1,000 |
| 100-42200-210 | Operating Supplies | 44,579 | 20,867 | 30,000 | 22,500 |
| 100-42200-212 | Motor Fuels | 7,008 | 9,484 | 9,000 | 9,000 |
| 100-42200-218 | Safety Equipment and Supplies | - | - | 1,500 | 1,500 |
| 100-42200-300 | Professional Services | 2,200 | 260 | 2,000 | 2,750 |
| 100-42200-305 | Employment Physicals | 4,951 | 5,985 | 7,000 | 7,000 |
| 100-42200-310 | Professional Services - Training | 1,705 | 3,855 | 6,000 | 6,000 |
| 100-42200-311 | Conferences and Training | 1,500 | 1,615 | 2,500 | 2,500 |
| 100-42200-313 | Professional Services - Inspections/Enforcement | 9,100 | 5,600 | - | - |
| 100-42200-321 | Telephone | 1,543 | 1,189 | 2,450 | 2,000 |
| 100-42200-322 | Postage | - | 13 | 50 | 50 |
| 100-42200-331 | Travel Expense | 2,524 | 1,587 | 4,000 | 2,000 |
| 100-42200-340 | Advertising - Employment Ads & Other Promotions | 491 | 59 | 750 | 750 |
| 100-42200-350 | Printing and Binding -Publications & Notices | - | 17 | - | - |
| 100-42200-360 | Insurance - Liabilities and Workers Compensation | 38,845 | 43,776 | 40,836 | 46,608 |
| 100-42200-381 | Electric | 6,243 | 5,996 | 6,500 | 6,500 |
| 100-42200-384 | Refuse Disposal | 488 | 393 | 700 | 700 |
| 100-42200-400 | General Repair and Maintenance | 2,743 | 4,716 | 7,500 | 7,500 |
| 100-42200-404 | Machinery and Equipment Repair and Maintenance | 30,956 | 75,467 | 27,500 | 47,500 |
| 100-42200-406 | Contractual Excavation | - | - | 1,000 | 1,000 |
| 100-42200-417 | Uniforms & Turnout Gear | 14,770 | 18,272 | 16,500 | 16,500 |
| 100-42200-430 | Miscellaneous | - | 396 | 500 | 500 |
| 100-42200-433 | Dues and Subscriptions | 1,225 | - | 2,000 | 2,000 |
| 100-42200-455 | Payments to Other Agencies | - | - | - | - |
| 100-42200-530 | Improvements Other Than Buildings | 1,045 | - | - | - |
| 100-42200-540 | Heavy Machinery | 31,677 | - | 10,000 | 7,500 |
| 100-42200-810 | Refunds and Reimbursements | - | - | - | - |
| TOTAL Fire Protection Expense | | 440,729 | 442,683 | 431,882 | 450,661 |

| | | | | | |
|--|---|----------------|----------------|----------------|----------------|
| Building Inspection | | | | | |
| 100-42400-101 | Salaries & Wages FT- Regular | 40,233 | 31,835 | 36,136 | 46,134 |
| 100-42400-103 | Salaries & Wages PT- Regular | - | - | - | - |
| 100-42400-121 | PERA Contributions | 3,013 | 2,328 | 2,349 | 3,029 |
| 100-42400-122 | FICA Contributions | 2,952 | 2,435 | 2,240 | 2,889 |
| 100-42400-127 | Deferred Compensation Deduction Payments | - | 2,520 | 5,040 | - |
| 100-42400-131 | Health Insurance | 1,373 | 497 | 4,013 | 4,006 |
| 100-42400-132 | Dental Insurance | - | - | 762 | 988 |
| 100-42400-133 | Life Insurance | - | 11 | 82 | 107 |
| 100-42400-134 | Disability Insurance | - | - | 102 | 163 |
| 100-42400-135 | HSA Contributions | - | - | - | - |
| 100-42400-140 | Unemployment Contributions | - | - | - | - |
| 100-42400-200 | Office Supplies | 1,321 | 26 | 500 | 500 |
| 100-42400-208 | Furniture | - | - | 1,200 | 1,200 |
| 100-42400-218 | Safety Equipment and Supplies | - | - | 50 | 125 |
| 100-42400-300 | Professional Services | 54,236 | 78,133 | 74,000 | 80,000 |
| 100-42400-303 | Engineering Services | - | - | 4,500 | 4,500 |
| 100-42400-304 | Legal Services | - | - | 2,000 | 2,000 |
| 100-42400-309 | Graphic Information System Software Support | - | - | 800 | - |
| 100-42400-311 | Conferences and Training | 415 | 115 | - | 150 |
| 100-42400-321 | Telephone | - | - | - | - |
| 100-42400-331 | Travel Expense | 943 | 2,413 | 1,500 | 500 |
| 100-42400-340 | Advertising - Employment Ads & Other Promotions | - | - | - | - |
| 100-42400-360 | Insurance - Liabilities and Workers Compensation | 1,096 | 1,235 | 1,152 | 1,315 |
| 100-42400-417 | Uniforms | 430 | - | 225 | 225 |
| 100-42400-430 | Miscellaneous | - | - | - | - |
| 100-42400-433 | Dues and Subscriptions | - | - | 500 | - |
| 100-42400-451 | Building Permit Surcharges | 2,622 | - | 2,000 | 2,000 |
| 100-42400-810 | Refunds and Reimbursements | 20 | - | - | - |
| TOTAL Building Inspection Expense | | 108,655 | 121,548 | 139,151 | 149,831 |
| Dog Pound | | | | | |
| 100-42700-108 | Dog Pound Callout Pay | - | - | 2,113 | 1,593 |
| 100-42700-121 | PERA Contributions | - | - | 137 | 104 |
| 100-42700-122 | FICA Contributions | - | - | 131 | 99 |
| 100-42700-401 | Buildings Repair and Maintenance | - | - | - | - |
| TOTAL Dog Pound Expense | | - | - | 2,381 | 1,795 |
| Public Works | | | | | |
| 100-43100-101 | Salaries & Wages FT- Regular | 140,240 | 139,367 | 151,672 | 161,245 |
| 100-43100-102 | Salaries & Wages - Overtime | 1,166 | 438 | 3,044 | 3,044 |
| 100-43100-103 | Salaries & Wages PT- Regular | - | - | - | - |
| 100-43100-104 | Wages: Temporary Employees | - | - | 11,033 | 11,033 |
| 100-43100-108 | Call Out Pay - Regular | 4,554 | 4,248 | 9,353 | 9,353 |
| 100-43100-121 | PERA Contributions | 11,353 | 10,759 | 10,664 | 11,287 |
| 100-43100-122 | FICA Contributions | 10,869 | 10,701 | 10,856 | 11,450 |
| 100-43100-131 | Health Insurance | 39,658 | 48,047 | 64,849 | 67,065 |
| 100-43100-132 | Dental Insurance | - | - | 4,421 | 4,554 |
| 100-43100-133 | Life Insurance | - | 33 | 406 | 406 |
| 100-43100-134 | Disability Insurance | - | 500 | 545 | 607 |
| 100-43100-135 | HSA Contributions | 952 | - | 500 | 438 |
| 100-43100-140 | Unemployment Contributions | - | - | - | - |
| 100-43100-200 | Office Supplies | 987 | 474 | 625 | 625 |
| 100-43100-208 | Furniture | - | - | - | - |
| 100-43100-210 | Operating Supplies | - | 20 | 470 | 470 |
| 100-43100-212 | Motor Fuels | 14,686 | 17,516 | 17,500 | 17,500 |
| 100-43100-218 | Safety Equipment and Supplies | 120 | 113 | 500 | 500 |
| 100-43100-224 | Street Maintenance Materials (Salt, Sand & Gravel) | 8,227 | 3,325 | 9,300 | 9,300 |
| 100-43100-300 | Professional Services | 428 | 1,057 | 150 | 150 |
| 100-43100-303 | Engineering Fees | - | 6,819 | 1,000 | 1,000 |
| 100-43100-309 | Computer and Network Support | - | 73 | 800 | 800 |
| 100-43100-310 | Professional Services - Training | 2,029 | 1,290 | 3,000 | 3,000 |
| 100-43100-311 | Conferences and Training | 295 | - | 500 | 500 |
| 100-43100-321 | Telephone | 1,306 | 1,188 | 1,200 | 1,200 |
| 100-43100-322 | Postage | - | - | 100 | 100 |
| 100-43100-331 | Travel Expense | 31 | - | 200 | 200 |
| 100-43100-340 | Advertising - Employment Ads & Other Promotions | 671 | 292 | 150 | 150 |
| 100-43100-350 | Printing and Binding -Publications & Notices | 538 | 170 | 270 | 270 |
| 100-43100-360 | Insurance - Liabilities and Workers Compensation | 24,590 | 27,716 | 25,854 | 29,508 |
| 100-43100-381 | Electric | 56,624 | 51,176 | 57,000 | 57,000 |
| 100-43100-383 | Gas Utilities | 5,081 | 4,839 | 7,000 | 7,000 |
| 100-43100-384 | Refuse Disposal | 879 | 4,137 | 500 | 500 |
| 100-43100-400 | General Repair and Maintenance | 31,976 | 18,851 | 24,400 | 24,400 |
| 100-43100-401 | Buildings Repair and Maintenance | 814 | 2,230 | 3,300 | 3,300 |
| 100-43100-403 | Compost Site Repair and Maintenance | - | 120 | 1,000 | 1,000 |
| 100-43100-404 | Machinery and Equipment Repair and Maintenance | 3,199 | 1,629 | 6,550 | 6,550 |
| 100-43100-406 | Contractual Excavation | 1,020 | 1,615 | 750 | 750 |
| 100-43100-407 | Road Preservation (Sealcoating, Overlay, Etc.)-Contracted | 12,699 | 125,307 | 115,000 | 115,000 |

| | | | | | |
|--|--|----------------|----------------|----------------|----------------|
| 100-43100-408 | Street, Sidewalk, and Curb Repairs | 2,635 | 4,718 | 15,300 | 15,300 |
| 100-43100-409 | Stormwater Utility Repair and Maintenance | 1,585 | 662 | 4,000 | 4,000 |
| 100-43100-410 | Rentals | 1,452 | 1,320 | 2,190 | 2,190 |
| 100-43100-416 | Machinery Rental (Snow Hauling) | 3,220 | 7,260 | 7,400 | 7,400 |
| 100-43100-417 | Uniforms | 3,082 | 2,970 | 3,150 | 3,150 |
| 100-43100-418 | Rug Cleaning Services | 390 | 395 | 200 | 200 |
| 100-43100-433 | Dues and Subscriptions | - | - | - | - |
| 100-43100-436 | Towing Charges | 2,126 | 690 | 935 | 935 |
| 100-43100-437 | Taxes & Licensing | 602 | 602 | 700 | 700 |
| 100-43100-520 | Buildings and Structures | - | - | - | - |
| 100-43100-530 | Improvements Other Than Buildings | 41 | - | - | - |
| 100-43100-540 | Heavy Machinery & Equipment | 2,124 | 20,651 | 17,000 | 15,000 |
| 100-43100-810 | Refunds and Reimbursements | - | - | - | - |
| TOTAL Public Works Expense | | 392,248 | 523,318 | 595,336 | 610,127 |
| Health Officer | | | | | |
| 100-44100-103 | Wages & Salaries: Part-Time Employees | - | - | 200 | - |
| 100-44100-122 | FICA Contributions | - | - | 12 | - |
| TOTAL Health Officer Expense | | - | - | 212 | - |
| Recreational/Educational & Social Programming | | | | | |
| 100-45100-230 | City Beautification | 192 | 170 | 500 | 500 |
| 100-45100-470 | Summer Recreation | 7,500 | 7,500 | 7,500 | 7,500 |
| 100-45100-471 | Initiative Foundation | 1,150 | 1,150 | 1,150 | 1,150 |
| 100-45100-472 | County Fair Parade | 1,500 | 1,500 | 1,500 | 1,500 |
| 100-45100-474 | Northwest Fur Post | 1,000 | - | 1,000 | 1,000 |
| 100-45100-475 | Pine County Historical Society | - | - | 1,000 | 1,000 |
| 100-45100-476 | Pine City Arts Council | 9,130 | 9,130 | 9,130 | 9,500 |
| 100-45100-477 | Pine Center for the Arts | 1,000 | 1,000 | 1,000 | 1,000 |
| 100-45100-478 | Pine City Freedom Fest | 1,500 | 1,500 | 1,500 | 1,500 |
| 100-45100-479 | National Night Out | 989 | 784 | 650 | 650 |
| 100-45100-480 | Ballfield Concessions (Site Management) | 750 | 750 | 1,000 | 1,000 |
| 100-45100-481 | A Place for You | 2,500 | 2,500 | 2,500 | 2,500 |
| 100-45100-482 | East Central Minnesota Pride Fest | - | 500 | 500 | 500 |
| 100-45100-483 | Pine City Community Garden | - | - | 4,000 | - |
| 100-45100-484 | Pine City Area History Association | - | - | 5,000 | - |
| 100-45100-485 | American Legion Post 51 | - | - | 500 | 500 |
| 100-45100-486 | Pine EMS | 1,500 | 1,500 | - | 1,600 |
| 100-45100-810 | Refunds and Reimbursements | - | - | - | - |
| TOTAL Rec./Ed. & Social Prog. Expense | | 29,929 | 27,984 | 38,430 | 31,400 |
| Swimming Beach | | | | | |
| 100-45124-104 | Wages: Temporary Employees | 42,300 | 39,297 | 38,190 | 38,190 |
| 100-45124-106 | Water Safety Instructor (WSI) Per Diem Wages | 1,700 | 4,400 | 6,200 | 6,200 |
| 100-45124-122 | FICA Contributions | 3,366 | 3,140 | 2,752 | 2,752 |
| 100-45124-200 | Office Supplies | 481 | - | 350 | 350 |
| 100-45124-210 | Operating Supplies | 1,044 | 1,363 | 500 | 500 |
| 100-45124-218 | Safety Equipment and Supplies | 2,272 | - | 680 | 680 |
| 100-45124-270 | Concession Merchandise for Resale | 1,476 | 647 | 650 | 650 |
| 100-45124-300 | Professional Services | 1,942 | 2,492 | 2,000 | 2,000 |
| 100-45124-310 | Training | 813 | - | 300 | 300 |
| 100-45124-311 | Conferences and Training | - | 642 | 250 | 250 |
| 100-45124-312 | Water Quality Testing | 76 | 18 | 250 | 1,000 |
| 100-45124-321 | Telephone | - | - | - | - |
| 100-45124-322 | Postage | - | - | - | - |
| 100-45124-331 | Travel Expense | 92 | - | 100 | 100 |
| 100-45124-340 | Advertising - Employment Ads & Other Promotions | 720 | 252 | 500 | 500 |
| 100-45124-384 | Refuse Disposal | 362 | - | - | 240 |
| 100-45124-381 | Electric | 1,016 | 994 | 1,250 | 1,250 |
| 100-45124-400 | Repairs and Maintenance | 5,454 | 2,583 | 5,000 | 5,000 |
| 100-45124-417 | Uniforms | 598 | - | 500 | 500 |
| 100-45124-430 | Miscellaneous | 660 | - | 1,000 | 1,000 |
| 100-45124-437 | Taxes & Licensing | - | 510 | 100 | 100 |
| 100-45124-810 | Refunds and Reimbursements | - | 25 | - | - |
| TOTAL Swimming Beach Expense | | 64,371 | 56,363 | 60,572 | 61,562 |
| Softball Fields | | | | | |
| 100-45127-104 | Wages: Temporary Employees | - | - | - | - |
| 100-45127-122 | FICA Contributions | - | - | - | - |
| 100-45127-210 | Operating Supplies | 2,571 | 1,070 | 1,000 | 1,000 |
| 100-45127-212 | Motor Fuels | 357 | 224 | 750 | 750 |
| 100-45127-218 | Safety Equipment and Supplies | - | - | 150 | 150 |
| 100-45127-300 | Professional Services (Park Maintenance) | 9,972 | 9,996 | 10,000 | 10,000 |
| 100-45127-360 | Insurance - Liabilities and Workers Compensation | - | - | - | - |
| 100-45127-381 | Electric | - | - | 1,000 | 1,000 |
| 100-45127-383 | Gas Utilities | - | - | - | - |
| 100-45127-384 | Refuse Disposal | 362 | 572 | 750 | 750 |

100-45127-400

Repairs and Maintenance

2,826

1,601

2,500

2,500

| | | | | | |
|--|--|------------------|------------------|------------------|------------------|
| 100-45127-404 | Machinery and Equipment Repair and Maintenance | - | - | 500 | 500 |
| 100-45127-430 | Miscellaneous | - | - | 100 | 100 |
| 100-45127-530 | Improvements Other Than Buildings | - | - | 5,000 | 5,000 |
| TOTAL Softball Fields Expense | | 16,088 | 13,464 | 21,750 | 21,750 |
| Parks and Recreation Administration and Maintenance | | | | | |
| 100-45200-101 | Salaries & Wages FT- Regular | 5,589 | 6,699 | 55,638 | 51,594 |
| 100-45200-102 | Salaries & Wages PT- Regular | - | - | - | - |
| 100-45200-104 | Wages: Temporary Employees | 16,953 | 12,595 | 17,255 | 17,618 |
| 100-45200-121 | PERA Contributions | 878 | 498 | 3,616 | 3,324 |
| 100-45200-122 | FICA Contributions | 1,723 | 1,474 | 4,519 | 4,263 |
| 100-45200-131 | Health Insurance | (50) | 467 | 15,867 | 16,024 |
| 100-45200-132 | Dental Insurance | - | - | 1,257 | 1,276 |
| 100-45200-133 | Life Insurance | - | - | 132 | 126 |
| 100-45200-134 | Disability Insurance | - | - | 273 | 251 |
| 100-45200-135 | HSA Contributions | - | - | - | - |
| 100-45200-140 | Unemployment Compensation | - | - | - | - |
| 100-45200-200 | Office Supplies | - | - | - | - |
| 100-45200-210 | Operating Supplies | 333 | 585 | 250 | 750 |
| 100-45200-212 | Motor Fuels | 2,494 | 1,762 | 2,500 | 2,500 |
| 100-45200-218 | Safety Equipment and Supplies | - | - | - | - |
| 100-45200-300 | Professional Services | 120 | 11,325 | 2,500 | 2,500 |
| 100-45200-311 | Conferences & Training | - | - | - | 800 |
| 100-45200-312 | Water Quality Testing | - | - | - | - |
| 100-45200-331 | Travel Expense | - | - | - | - |
| 100-45200-340 | Advertising - Employment Ads & Other Promotions | 291 | 140 | 300 | 300 |
| 100-45200-350 | Printing and Binding -Publications & Notices | - | 345 | - | - |
| 100-45200-360 | Insurance - Liabilities and Workers Compensation | 7,783 | 8,896 | 8,298 | 9,471 |
| 100-45200-381 | Electric | 6,767 | 6,345 | 6,500 | 6,500 |
| 100-45200-383 | Gas Utilities | 603 | 559 | 500 | 500 |
| 100-45200-384 | Refuse Disposal | 2,225 | 356 | 2,000 | 2,000 |
| 100-45200-400 | General Repairs and Maintenance | 5,455 | 2,201 | 6,000 | 6,000 |
| 100-45200-404 | Machinery and Equipment Repair and Maintenance | 103 | 314 | 500 | 500 |
| 100-45200-405 | Landscaping | - | - | - | - |
| 100-45200-410 | Rentals | 11,753 | 12,818 | 13,500 | 13,500 |
| 100-45200-417 | Uniforms | - | - | 100 | 100 |
| 100-45200-430 | Miscellaneous | - | - | 1,500 | 1,500 |
| 100-45200-433 | Dues and Subscriptions | - | - | - | 499 |
| 100-45200-437 | Taxes & Licensing | 16 | - | - | - |
| 100-45200-510 | Recreation Trail Maintenance / Land | - | 176 | 500 | 500 |
| 100-45200-520 | Buildings and Structures | 344 | - | - | - |
| 100-45200-530 | Improvements Other Than Buildings | - | 5,319 | 3,500 | 3,500 |
| 100-45200-810 | Refunds and Reimbursements | - | - | - | - |
| TOTAL P&R Admin/Maint Expense | | 63,380 | 72,873 | 147,007 | 145,894 |
| Skating Rink | | | | | |
| 100-45125-104 | Wages: Temporary Employees | 9,704 | 9,097 | 6,000 | 6,000 |
| 100-45125-122 | FICA Contributions | 743 | 899 | 459 | 372 |
| 100-45125-210 | Operating Supplies | - | 464 | 500 | 500 |
| 100-45125-212 | Motor Fuels | 115 | - | 1,000 | 1,000 |
| 100-45125-218 | Safety Equipment and Supplies | - | - | 150 | 150 |
| 100-45125-300 | Professional Services | - | 490 | 12,500 | - |
| 100-45125-313 | Contract Services | - | 490 | - | 13,000 |
| 100-45125-381 | Electric | - | - | 500 | 500 |
| 100-45125-383 | Gas Utilities | - | - | 500 | 500 |
| 100-45125-384 | Refuse Disposal | - | - | 250 | 250 |
| 100-45125-400 | General Repairs and Maintenance | - | 105 | 1,500 | 1,500 |
| 100-45125-404 | Machinery and Equipment Repair and Maintenance | - | - | 500 | 500 |
| 100-45125-410 | Rentals | - | 2,539 | 2,500 | 2,500 |
| 100-45125-430 | Miscellaneous | - | - | 100 | 100 |
| TOTAL Skating Rink Expense | | 10,562 | 13,595 | 26,459 | 26,872 |
| Library | | | | | |
| 100-45500-217 | Library Contribution | 7,581 | 8,159 | 9,000 | 9,000 |
| 100-45500-401 | Building Operations / Maintenance Expenses | 19,071 | 17,406 | 20,500 | 20,500 |
| TOTAL Library Expense | | 26,652 | 25,565 | 29,500 | 29,500 |
| Miscellaneous Expenses | | | | | |
| 100-49990-430 | Miscellaneous | - | (404) | - | - |
| 100-49990-720 | Interfund Transfers Out | 20,000 | - | - | - |
| TOTAL Miscellaneous Expense | | 20,000 | (404) | - | - |
| GENERAL FUND EXPENSE TOTAL | | 1,866,719 | 2,007,011 | 2,218,104 | 2,255,955 |

NET REVENUE OVER EXPENDITURES

| | 167,753 | 192,450 | 0 | - |
|--|----------------|----------------|---------------|---------------|
| FUND 201 ECONOMIC DEVELOPMENT AUTHORITY | | | | |
| 201-31010 | 37,243 | 37,562 | 40,363 | 34,530 |
| 201-31900 | - | - | - | - |
| 201-35104 | - | - | - | - |
| 201-36200 | 100 | - | 100 | 100 |
| 201-36210 | 551 | 5,243 | 500 | 500 |
| 201-36211 | - | - | - | - |
| 201-36213 | - | - | - | - |
| 201-36231 | - | 17,551 | - | - |
| 201-36240 | 80 | - | - | - |
| 201-39101 | - | - | - | - |
| 201-39200 | - | - | - | - |
| TOTAL EDA Revenue | 37,973 | 60,355 | 40,963 | 35,130 |

| | | | | |
|--------------------------|---------------|---------------|---------------|---------------|
| 201-46500-200 | - | - | - | - |
| 201-46500-300 | 7,966 | 32,007 | 25,250 | 9,000 |
| 201-46500-301 | 1,718 | 1,721 | 1,500 | 1,500 |
| 201-46500-303 | - | - | - | - |
| 201-46500-304 | - | - | - | - |
| 201-46500-311 | 1,100 | - | - | - |
| 201-46500-318 | - | - | - | - |
| 201-46500-331 | 329 | 126 | 475 | 150 |
| 201-46500-340 | 6,636 | 2,895 | 6,825 | 6,360 |
| 201-46500-344 | - | 3,300 | - | - |
| 201-46500-360 | 925 | 925 | 925 | 925 |
| 201-46500-419 | 1,070 | - | - | - |
| 201-46500-430 | 327 | 80 | - | - |
| 201-46500-433 | 1,840 | 200 | 2,695 | 2,195 |
| 201-46500-440 | 15 | - | - | - |
| 201-46500-510 | - | - | - | - |
| 201-46500-720 | 14,691 | 5,000 | 5,000 | 15,000 |
| 201-46500-810 | - | - | - | - |
| Total EDA Expense | 36,617 | 46,254 | 42,670 | 35,130 |

NET REVENUE OVER EXPENDITURES

| | | | | |
|--|--------------|---------------|----------------|------------|
| | 1,356 | 14,101 | (1,707) | (0) |
|--|--------------|---------------|----------------|------------|

FUND 204 Cemetery

| | | | | | |
|-------------------------------|--|---------------|---------------|--------------|--------------|
| 204-31010 | Current Ad Valorem Taxes (Property/Real Taxes) | | | | |
| 204-34940 | Grave Lot Sales | 7,125 | 3,375 | \$ 3,000 | \$ 3,000 |
| 204-34941 | Grave Openings | 7,475 | 10,315 | 5,000 | 5,000 |
| 204-36210 | Interest Earnings | 938 | 10,318 | 1,500 | 1,500 |
| 204-36213 | Net Increase (Decrease) in the Fair Value of Investments | - | - | - | - |
| 204-36240 | Refunds and Reimbursements | - | - | - \$ | - |
| TOTAL Cemetery Revenue | | 15,538 | 24,008 | 9,500 | 9,500 |

| | | | | | |
|-------------------------------|--|---------------|--------------|---------------|---------------|
| 204-49010-104 | Wages: Temporary Employees | 3,917 | 3,094 | 9,206 | 9,206 |
| 204-49010-122 | FICA Contributions | 300 | 237 | 571 | 571 |
| 204-49010-140 | Unemployment Compensation | - | - | - | - |
| 204-49010-210 | Operating Supplies | 39 | - | - | - |
| 204-49010-212 | Motor Fuels | 784 | 583 | 1,300 | 1,300 |
| 204-49010-300 | Professional Services | - | - | 200 | 200 |
| 204-49010-360 | Insurance - Liabilities and Workers Compensation | 767 | 865 | 807 | 921 |
| 204-49010-381 | Electric | - | - | - | - |
| 204-49010-400 | General Repairs and Maintenance | 916 | 766 | 2,000 | 2,000 |
| 204-49010-406 | Contractual Excavation | 1,007 | 869 | 2,000 | 2,000 |
| 204-49010-410 | Rentals | 3,986 | - | 500 | 500 |
| 204-49010-417 | Uniforms | - | - | - | - |
| 204-49010-520 | Buildings and Structures | - | - | - | - |
| 204-49010-530 | Improvements Other Than Buildings | - | - | - | - |
| 204-49010-540 | Heavy Machinery & Equipment | - | - | - | - |
| 204-49010-720 | Interfund Transfers Out | 5,000 | - | - | - |
| TOTAL Cemetery Expense | | 16,715 | 6,414 | 16,584 | 16,698 |

NET REVENUE OVER EXPENDITURES

| | | | | |
|--|----------------|---------------|----------------|----------------|
| | (1,176) | 17,594 | (7,084) | (7,198) |
|--|----------------|---------------|----------------|----------------|

FUND 213 HOUSING REDEVELOPMENT AUTHORITY

| | | | | | |
|-----------|--|--------|--------|--------|--------|
| 213-31010 | Current Ad Valorem Taxes (Property/Real Taxes) | 36,618 | 38,329 | 56,393 | 33,265 |
| 213-31900 | Penalties and Interest on Delinquent Taxes | - | - | - | - |
| 213-35104 | Late Payment Penalties (Other Fines) | - | - | - | - |
| 213-36210 | Cash and Investment Interest Earnings | 131 | 155 | 420 | 420 |
| 213-36240 | Refunds and Reimbursements | - | - | - | - |
| 213-39101 | Sales of General Fixed Assets | - | - | - | - |
| 213-39200 | Interfund Transfers In | - | - | - | - |

| | | | | |
|---|---------------|---------------|---------------|---------------|
| TOTAL HRA Revenue | 36,748 | 38,484 | 56,813 | 33,685 |
| 213-46510-300 Professional Services | 7,722 | 6,500 | 1,000 | 1,000 |
| 213-46510-301 Auditing and Accounting Services | - | - | - | - |
| 213-46510-311 Conferences and Training | - | - | 500 | 500 |
| 213-46510-331 Travel Expense | - | - | 500 | 500 |
| 213-46510-340 Advertising & Other Promotions | - | - | - | - |
| 213-46510-360 Insurance - General | - | - | - | - |
| 213-46510-430 Miscellaneous | - | - | 8,900 | - |
| 213-46510-433 Dues and Subscriptions | - | - | - | - |
| 213-46510-440 City Staff Expense | - | - | - | - |
| 213-46510-530 Improvements Other Than Buildings | - | - | - | - |
| 213-46510-720 Interfund Transfer Out (to HRA for salaries and wages) | - | - | - | - |
| 213-46510-720 Interfund Transfer Out (Money to Loan Fund) | 21,309 | - | 40,913 | 26,685 |
| 213-46510-720 Interfund Transfer Out (Money to HRA- other)programming) | - | - | - | - |
| 213-46510-720 Interfund Transfer Out (to General Fund) | 5,000 | 5,000 | 5,000 | 5,000 |
| 213-46510-810 Refunds and Reimbursements | - | - | - | - |
| TOTAL HRA Expense | 34,031 | 11,500 | 56,813 | 33,685 |
| NET REVENUE OVER EXPENDITURES | 2,718 | 26,984 | (0) | 0 |

| | | | | |
|--|----------------|----------------|----------------|----------------|
| FUND 401 Capital Improvement Fund | | | | |
| 401-31010 Current Ad Valorem Taxes (Property/Real Taxes) | 223,500 | 200,000 | \$ 148,992 | \$ 160,000 |
| 401-31900 Penalties and Interest on Delinquent Taxes | - | - | - | - |
| 401-34225 Fire Contracts | 45,274 | 121,458 | 43,459 | 71,679 |
| 401-36210 Interest Earnings | 4,340 | - | 5,800 | - |
| 401-36213 Net Increase (Decrease) in the Fair Value of Investments | - | - | - | - |
| 401-36225 Fiber Optic Franchise Revenue | 6,000 | 6,000 | 6,000 | 6,000 |
| 401-36240 Refunds and Reimbursements | - | - | - | - |
| 401-39200 Interfund Transfers In | 80,000 | 35,000 | 86,008 | 55,000 |
| Total 401 Capital Improvement Fund Revenue | 359,114 | 362,458 | 290,259 | 292,679 |

| | | | | |
|---|----------------|-----------------|-----------------|-----------------|
| 401-41300-300 Professional Services | 32,191 | 25,554 | 32,960 | - |
| 401-41300-530 Improvements Other Than Buildings | 1,992 | 22,560 | - | - |
| 401-42200-530 Improvements Other Than Buildings | - | - | - | - |
| 401-45125-520 Improvements Other Than Buildings | - | - | - | 30,000 |
| 401-42200-540 Heavy Machinery & Equipment | 25,000 | 327,055 | 91,174 | 62,258 |
| 401-43000-530 Improvements Other Than Buildings | - | - | - | - |
| 401-43100-520 Buildings and Structures | - | - | - | - |
| 401-43100-530 Improvements Other Than Buildings | - | 15,199 | 104,720 | 100,000 |
| 401-43100-540 Heavy Machinery & Equipment | 39,553 | - | 151,445 | 155,370 |
| 401-45200-530 Improvements Other Than Buildings | 5,000 | 53,760 | 125,624 | 75,849 |
| Total 401 Capital Improvement Fund Expense | 103,736 | 444,128 | 505,923 | 423,477 |
| NET REVENUE OVER EXPENDITURES | 255,379 | (81,670) | -215,664 | -130,798 |

| | | | | |
|--|------------------|------------------|------------------|------------------|
| FUND 601 Water | | | | |
| 601-31010 Current Ad Valorem Taxes (Property/Real Taxes) | - | - | - | - |
| 601-33100 Federal Grants and Aids. | - | - | - | - |
| 601-34300 Revenues from Highways and Streets | - | - | 1,461 | 1,461 |
| 601-35104 Late Payment Penalties (Other Fines) | - | - | - | - |
| 601-36100 Special Assessment Principal/Interest (County) | 4,180 | 15,904 | 15,169 | 15,169 |
| 601-36101 Special Assessment Principal/Interest (City) | 2,807 | 8,154 | - | - |
| 601-36210 Interest Earnings | 10,650 | - | 12,091 | 12,091 |
| 601-36213 Net Increase (Decrease) in the Fair Value of Investments | - | - | - | - |
| 601-36220 Rents and Royalties (Rent and Lease Payments) | 20,726 | 25,123 | 20,000 | 20,000 |
| 601-36240 Refunds and Reimbursements | 6 | (495) | 732 | 732 |
| 601-37100 Water Sales | 1,072,311 | 1,171,108 | 1,122,977 | 1,156,666 |
| 601-37150 Connection/Reconnection Fees | 21,150 | 32,800 | 10,765 | 10,765 |
| 601-37155 Water Meter Charge | 1,431 | 594 | 1,400 | 1,400 |
| 601-37160 Penalties and Forfeited Discounts (Late Fees) | - | - | 19,480 | 19,480 |
| 601-39101 Sales of General Fixed Assets | - | - | - | - |
| 601-39200 Interfund Transfers In | - | - | - | - |
| TOTAL Water Revenue | 1,133,261 | 1,253,187 | 1,204,075 | 1,237,764 |

| | | | | |
|--|---------|---------|---------|---------|
| 601-49400-101 Salaries & Wages FT- Regular | 131,354 | 128,301 | 144,851 | 150,787 |
| 601-49400-102 Salaries & Wages - Overtime | 584 | 236 | 1,522 | 1,522 |
| 601-49400-103 Salaries & Wages PT- Regular | - | - | - | - |
| 601-49400-104 Wages: Temporary Employees | - | - | - | - |
| 601-49400-121 PERA Contributions | 10,579 | 9,396 | 9,818 | 10,204 |
| 601-49400-140 Unemployment Compensation | - | - | - | - |
| 601-49400-122 FICA Contributions | 10,015 | 9,736 | 9,365 | 9,733 |
| 601-49400-131 Health Insurance | 32,230 | 35,605 | 48,620 | 49,877 |
| 601-49400-132 Dental Insurance | - | - | 3,342 | 3,673 |

| | | | | | |
|---------------|--|---------|---------|---------|---------|
| 601-49400-133 | Life Insurance | - | 28 | 369 | 630 |
| 601-49400-134 | Disability Insurance | - | 250 | 531 | 582 |
| 601-49400-135 | HSA Contributions | 74 | - | 250 | 219 |
| 601-49400-200 | Office Supplies | 666 | 29 | 350 | 350 |
| 601-49400-208 | Furniture | - | - | - | - |
| 601-49400-210 | Operating Supplies | 16,140 | 24,014 | 14,000 | 14,000 |
| 601-49400-212 | Motor Fuels | 3,323 | 2,393 | 2,200 | 2,200 |
| 601-49400-300 | Professional Services | 304 | - | 2,000 | 2,000 |
| 601-49400-301 | Auditing and Accounting Services | 6,056 | 6,320 | 4,448 | 4,448 |
| 601-49400-304 | General Legal Services | - | 420 | 1,200 | 1,200 |
| 601-49400-309 | Computer and Network Support | 1,944 | 2,869 | 5,000 | 5,000 |
| 601-49400-311 | Conferences and Training | - | - | 500 | 500 |
| 601-49400-312 | Water Quality Testing | 932 | 1,136 | 2,000 | 2,000 |
| 601-49400-321 | Telephone | 3,297 | 2,582 | 1,290 | 1,290 |
| 601-49400-322 | Postage | 2,760 | 2,281 | 2,000 | 2,000 |
| 601-49400-331 | Travel Expense | 206 | 249 | 600 | 600 |
| 601-49400-340 | Advertising - Employment Ads & Other Promotions | 610 | 125 | 500 | 500 |
| 601-49400-350 | Printing and Binding -Publications & Notices | 68 | - | - | - |
| 601-49400-360 | Insurance - Liabilities and Workers Compensation | 5,919 | 6,671 | 6,223 | 7,103 |
| 601-49400-381 | Electric | 36,043 | 31,420 | 36,900 | 36,900 |
| 601-49400-383 | Gas Utilities | 11,069 | 11,301 | 13,700 | 13,700 |
| 601-49400-400 | General Repairs and Maintenance | 20,571 | 68,054 | 20,000 | 10,000 |
| 601-49400-406 | Excavation/Break Repair | - | - | 2,000 | 15,000 |
| 601-49400-420 | Depreciation | 197,585 | - | 213,569 | 225,056 |
| 601-49400-433 | Dues and Subscriptions | 744 | 373 | 850 | 850 |
| 601-49400-435 | Bank Service Charges | 986 | 4,278 | 1,500 | 1,500 |
| 601-49400-437 | Taxes & Licensing | 17,881 | 420 | - | - |
| 601-49400-440 | City Staff Expense | - | - | - | - |
| 601-49400-611 | Bond Interest | 143,802 | 156,480 | 153,191 | 153,191 |
| 601-49400-620 | Fiscal Agents' Fees | 1,638 | 1,555 | 2,470 | 2,470 |
| 601-49400-720 | Interfund Transfers Out | 18,494 | - | 11,928 | 11,928 |
| 601-49400-810 | Refunds and Reimbursements | 420 | 84 | 1,755 | 1,755 |

| | | | | |
|----------------------------|----------------|----------------|----------------|----------------|
| TOTAL Water Expense | 676,293 | 506,602 | 718,841 | 742,768 |
|----------------------------|----------------|----------------|----------------|----------------|

| | | | | |
|--------------------------------------|----------------|----------------|----------------|----------------|
| NET REVENUE OVER EXPENDITURES | 456,968 | 746,585 | 485,234 | 494,996 |
|--------------------------------------|----------------|----------------|----------------|----------------|

FUND 602 Sewer

| | | | | | |
|-----------|--|---------|---------|---------|---------|
| 602-31010 | Current Ad Valorem Taxes (Property/Real Taxes) | - | - | - | - |
| 602-34300 | Revenues from Highways and Streets | 1,563 | - | 1,292 | 1,292 |
| 602-36100 | Special Assessment Principal/Interest (County) | 4,115 | 15,919 | 22,577 | 22,577 |
| 602-36101 | Special Assessment Principal/Interest (City) | 3,008 | 8,318 | 3,205 | 3,205 |
| 602-36210 | Interest Earnings | 9,518 | - | 12,342 | 12,342 |
| 602-36213 | Net Increase (Decrease) in the Fair Value of Investments | - | - | - | - |
| 602-36240 | Refunds and Reimbursements | 1,239 | 750 | 1,221 | 1,221 |
| 602-37200 | Sewer Charges | 691,618 | 767,898 | 729,657 | 747,898 |
| 602-37250 | Connection/Reconnection Fees | 19,500 | 21,000 | 16,750 | 16,750 |
| 602-37270 | CL & PL Maint/Sample Fees | - | - | - | - |
| 602-39200 | Interfund Transfers In | - | - | - | - |

| | | | | |
|----------------------------|----------------|----------------|----------------|----------------|
| TOTAL Sewer Revenue | 730,561 | 813,885 | 787,043 | 787,043 |
|----------------------------|----------------|----------------|----------------|----------------|

Sewer General Operation Expense

| | | | | | |
|---------------|--|---------|---------|---------|---------|
| 602-49450-101 | Salaries & Wages FT- Regular | 131,355 | 128,300 | 144,851 | 150,787 |
| 602-49450-102 | Salaries & Wages - Overtime | 584 | 236 | 1,522 | 1,522 |
| 602-49450-103 | Salaries & Wages PT- Regular | - | - | - | - |
| 602-49450-104 | Wages: Temporary Employees | - | - | - | - |
| 602-49450-121 | PERA Contributions | 10,579 | 9,396 | 9,818 | 10,204 |
| 602-49450-140 | Unemployment Compensation | - | - | - | - |
| 602-49450-122 | FICA Contributions | 10,015 | 9,735 | 9,365 | 9,733 |
| 602-49450-131 | Health Insurance | 32,230 | 35,605 | 48,620 | 49,877 |
| 602-49450-132 | Dental Insurance | - | - | 3,342 | 3,673 |
| 602-49450-133 | Life Insurance | - | 28 | 369 | 630 |
| 602-49450-134 | Disability Insurance | - | 250 | 531 | 582 |
| 602-49450-135 | HSA Contributions | 74 | - | 250 | 219 |
| 602-49450-200 | Office Supplies | 616 | 29 | 500 | 500 |
| 602-49450-208 | Furniture | - | - | - | - |
| 602-49450-210 | Operating Supplies | - | - | - | - |
| 602-49450-212 | Motor Fuels | 2,825 | 2,518 | 3,000 | 3,000 |
| 602-49450-300 | Professional Services | 12,774 | - | 500 | 500 |
| 602-49450-301 | Auditing and Accounting Services | 5,181 | 5,374 | 3,800 | 3,800 |
| 602-49450-304 | General Legal Services | 25 | 963 | 1,200 | 1,200 |
| 602-49450-309 | Computer and Network Support | 1,150 | 248 | 1,000 | 1,000 |
| 602-49450-311 | Conferences and Training | 390 | 655 | 500 | 500 |
| 602-49450-312 | Water Quality Testing | 505 | 379 | - | - |
| 602-49450-321 | Telephone | 4,184 | 3,522 | 2,000 | 4,000 |
| 602-49450-322 | Postage | 2,856 | 2,117 | 2,000 | 2,000 |
| 602-49450-331 | Travel Expense | - | 227 | 600 | 600 |
| 602-49450-350 | Printing and Binding -Publications & Notices | - | - | - | - |
| 602-49450-360 | Insurance - Liabilities and Workers Compensation | 6,358 | 7,166 | 6,684 | 7,629 |
| 602-49450-400 | General Repairs and Maintenance | 3,002 | 6,226 | 6,500 | 1,000 |

| | | | | | |
|--|--|------------------|------------------|------------------|------------------|
| 602-49450-404 | Machinery and Equipment Repair and Maintenance | - | - | 250 | 5,750 |
| 602-49450-419 | Lease and Rental Expenses | 2,643 | - | 2,600 | 2,600 |
| 602-49450-420 | Depreciation | 122,173 | - | 122,173.00 | 168,508 |
| 602-49450-435 | Bank Service Charges | 986 | 4,398 | 1,700 | 1,700 |
| 602-49450-437 | Taxes & Licensing | 248 | 23 | 40 | 40 |
| 602-49450-440 | City Staff Expense | - | - | - | - |
| 602-49450-611 | Bond Interest | 32,560 | 48,397 | 30,144 | 30,144 |
| 602-49450-620 | Fiscal Agents' Fees | 46 | 555 | 300 | 300 |
| 602-49450-720 | Interfund Transfers Out | 32,964 | - | 14,003 | 14,003 |
| 602-49450-810 | Refunds and Reimbursements | 2,017 | 84 | - | - |
| TOTAL Sewer General Operation Expense | | 418,337 | 266,429 | 418,162 | 418,162 |
| Lift Stations | | | | | |
| 602-49470-212 | Motor Fuels | - | - | 100 | 100 |
| 602-49470-303 | Engineering Fees | - | - | 500 | 500 |
| 602-49470-309 | Computer and Network Support | - | - | 3,000 | 3,000 |
| 602-49470-321 | Telephone | - | - | 600 | 600 |
| 602-49470-381 | Electric | 12,779 | 13,511 | 12,518 | 13,804 |
| 602-49470-400 | General Repairs and Maintenance | 4,136 | 706 | 4,834 | 4,500 |
| TOTAL Lift Station Expense | | 16,915 | 14,216 | 21,552 | 22,504 |
| WWTP Operations | | | | | |
| 602-49480-210 | Operating Supplies | - | - | - | - |
| 602-49480-212 | Gas Utilities | 106 | 253 | 2,000 | 2,000 |
| 602-49480-312 | Water Quality Testing | 6,556 | 7,847 | 6,566 | 6,566 |
| 602-49480-317 | Lagoon Insect Treatment | 4,555 | 5,078 | 5,524 | 7,500 |
| 602-49480-381 | Electric | 33,238 | 34,478 | 38,316 | 38,316 |
| 602-49480-383 | Gas Utilities | 296 | 1,220 | 584 | 584 |
| 602-49480-400 | General Repairs and Maintenance | 2,511 | 2,243 | 2,141 | 4,200 |
| 602-49480-404 | Machinery and Equipment Repair and Maintenance | - | - | - | - |
| 602-49480-433 | Dues and Subscriptions | 1,450 | 1,450 | 2,132 | 1,500 |
| 602-49480-437 | Taxes & Licensing | - | - | - | - |
| TOTAL WWTP Expense | | 48,711 | 52,568 | 57,264 | 60,666 |
| TOTAL SEWER EXPENSE | | 483,963 | 333,213 | 496,978 | 501,332 |
| NET REVENUE OVER EXPENDITURES | | 246,598 | 480,672 | 290,065 | 285,711 |
| FUND 609 Liquor Revenue | | | | | |
| 609-36210 | Interest Earnings | 2,296 | - | 1,300 | 1,300 |
| 609-36240 | Refunds and Reimbursements | 3,986 | 17,725 | 1,600 | 1,600 |
| 609-37811 | Liquor Sales | 676,049 | 694,228 | 714,534 | 714,534 |
| 609-37812 | Beer Sales | 943,235 | 1,030,307 | 1,019,595 | 1,019,595 |
| 609-37813 | Wine Sales | 234,084 | 234,609 | 238,845 | 238,845 |
| 609-37814 | Soft Drink Sales | 27,452 | 28,525 | 32,045 | 32,045 |
| 609-37815 | Other Merchandise Sales | 33,261 | 3,671 | 42,109 | 4,000 |
| 609-37817 | Non-taxable Beverage Sales (Ice) | 12,746 | 13,575 | 21,084 | 21,084 |
| 609-37818 | Tap Rental Fees | 200 | 249 | 350 | 350 |
| 609-37819 | Keg Deposits and Returns | (1,050) | (1,450) | - | - |
| 609-37820 | ATM Commissions | - | - | - | - |
| 609-37840 | Cash Over/Short | (161) | (110) | - | - |
| 609-39200 | Interfund Transfers In | - | - | - | - |
| TOTAL LIQUOR REVENUE | | 1,932,099 | 2,021,330 | 2,071,462 | 2,033,353 |
| Liquor Expense | | | | | |
| 609-49750-101 | Salaries & Wages FT- Regular | 72,947 | 75,373 | 75,029 | 130,964 |
| 609-49750-102 | Salaries & Wages - Overtime | 1,815 | 1,700 | - | - |
| 609-49750-103 | Salaries & Wages PT- Regular | 91,982 | 99,939 | 130,409 | 86,839 |
| 609-49750-104 | Wages: Temporary Employees | 30,088 | 28,857 | 18,400 | 18,400 |
| 609-49750-121 | PERA Contributions | 13,522 | 12,700 | 13,353 | 14,157 |
| 609-49750-140 | Unemployment Compensation | - | - | - | - |
| 609-49750-122 | FICA Contributions | 15,246 | 15,706 | 13,878 | 14,645 |
| 609-49750-127 | Deferred Compensation Deduction Payments | 5,040 | 4,620 | 5,040 | - |
| 609-49750-131 | Health Insurance | 2,783 | 3,132 | 2,129 | 34,292 |
| 609-49750-132 | Dental Insurance | - | - | 904 | 1,726 |
| 609-49750-133 | Life Insurance | - | 26 | 442 | 558 |
| 609-49750-134 | Disability Insurance | - | - | 263 | 484 |
| 609-49750-135 | HSA Contributions | - | - | - | - |
| 609-49750-200 | Office Supplies | 2,695 | 2,839 | 7,500 | 7,500 |
| 609-49750-208 | Furniture | - | - | - | - |
| 609-49750-210 | Operating Supplies | 1,098 | 2,337 | 1,250 | 1,250 |
| 609-49750-214 | Liquor Store Supplies | 2,358 | 777 | 3,500 | 3,500 |
| 609-49750-251 | Liquor Merchandise for Resale | 483,199 | 483,770 | 500,174 | 500,174 |
| 609-49750-252 | Beer Merchandise for Resale | 737,682 | 779,165 | 785,088 | 785,088 |
| 609-49750-253 | Wine Merchandise for Resale | 154,856 | 156,733 | 152,860 | 152,860 |
| 609-49750-254 | Soft Drink Merchandise for Resale | 20,454 | 21,300 | 21,470 | 21,470 |
| 609-49750-255 | Miscellaneous Purchases | 8,150 | 2,975 | 21,055 | 21,055 |
| 609-49750-257 | Ice & Non-Taxable Beverages | 5,966 | 6,546 | 11,175 | 11,175 |

| | | | | | |
|---------------|--|------------------|------------------|------------------|------------------|
| 609-49750-259 | Keg Deposits to Vendors | 1,110 | 375 | 150 | 150 |
| 609-49750-260 | Cost of Freight of Merchandise | 12,276 | 12,436 | 17,469 | 17,469 |
| 609-49750-300 | Professional Services | 3,882 | 699 | - | - |
| 609-49750-301 | Auditing and Accounting Services | 3,390 | 731 | 927 | 927 |
| 609-49750-304 | General Legal Services | 449 | - | 3,000 | 3,000 |
| 609-49750-309 | Computer and Network Support | 1,039 | 3,845 | 3,500 | 3,500 |
| 609-49750-311 | Conferences and Training | 790 | 93 | 1,500 | 1,500 |
| 609-49750-321 | Telephone | 1,719 | 982 | 2,000 | 2,000 |
| 609-49750-331 | Travel Expense | 291 | - | 1,000 | 1,000 |
| 609-49750-340 | Advertising - Employment Ads & Other Promotions | 8,423 | 7,936 | 12,000 | 12,000 |
| 609-49750-343 | Promotional Events | 93 | - | 2,000 | 2,000 |
| 609-49750-360 | Insurance - Liabilities and Workers Compensation | 10,121 | 11,408 | 10,641 | 12,145 |
| 609-49750-381 | Electric | 11,899 | 11,321 | 17,465 | 17,465 |
| 609-49750-383 | Gas Utilities | 1,765 | 1,551 | 2,483 | 2,483 |
| 609-49750-384 | Refuse Disposal | 451 | 585 | 900 | 900 |
| 609-49750-400 | General Repairs and Maintenance | 9,290 | 3,180 | 10,000 | 10,000 |
| 609-49750-417 | Uniforms | 1,127 | 1,329 | 1,250 | 1,250 |
| 609-49750-418 | Rugs | 1,874 | 1,637 | 2,926 | 2,926 |
| 609-49750-420 | Depreciation | 11,480 | - | 11,640 | 11,640 |
| 609-49750-430 | Miscellaneous | 61 | - | - | - |
| 609-49750-433 | Dues and Subscriptions | 1,780 | 1,720 | 1,800 | 1,800 |
| 609-49750-401 | Repairs and Maint | - | - | - | - |
| 609-49750-435 | Bank Service Charges | 27,956 | 28,631 | 26,500 | 26,500 |
| 609-49750-437 | Taxes & Licensing | 2,790 | - | 100 | 100 |
| 609-49750-440 | City Staff Expense | - | - | - | - |
| 609-49750-720 | Interfund Transfer Out | 160,000 | 160,000 | 160,000 | 180,000 |
| | TOTAL Liquor Expense | 1,923,932 | 1,946,956 | 2,053,171 | 2,116,891 |
| | | | - | | |
| | NET REVENUE OVER EXPENDITURES | 8,167 | 74,373 | 18,291 | (83,538) |