



**CITY OF MARSHALL  
City Council Meeting  
A g e n d a**

**Tuesday, December 22, 2020 at 5:30 PM  
Minnesota Emergency Response and Industrial  
Training (MERIT) Center, 1001 Erie Road**

**NOTICE: Pursuant to Minnesota State Statute 13D.021**

Some or all members of the City Council may participate by telephone or other electronic means. Regular attendance and meeting location are not feasible due to the Coronavirus Disease (COVID-19) pandemic.

**OPENING ITEMS**

1. Call to Order/Pledge of Allegiance
2. Introduce MN GreenCorps Member Kelly Herfendal.

**APPROVAL OF AGENDA**

**APPROVAL OF MINUTES**

3. Consider approval of the minutes of the regular meeting held on December 8, 2020.

**CONSENT AGENDA**

4. Consider approval of employee retirement resolutions.
5. Consider approval of 2020 Workers Compensation Insurance.
6. Consider Transfer of Funds to Establish EDA Response Funds to Impacted Establishments.
7. Call for a Public Hearing Regarding Proposed Property Tax Abatement at 500 Elizabeth Street.
8. Consider Approval Resolutions Authorizing Transfer and Closure of Capital Project Fund 456 & 493.
9. Consider Resolution Authorizing an Interfund Loan for Advance of Certain Costs In Connection With Tax Increment Financing District 2-2.
10. Consider Approval Resolution Authorizing Transfer of Funds from Fund 256 to Special Revenue Fund 258.
11. Wastewater Treatment Facilities Improvement Project – Consider Payment of Invoice 0261320 to Bolton & Menk, Inc.
12. Consider approval of the bills/project payments.

**APPROVAL OF ITEMS PULLED FROM CONSENT**

**NEW BUSINESS**

13. Coalition of Greater Minnesota Cities update.
14. Acceptance of Donations to Parks Department for Fiscal Year 2020.
15. Request for Conditional Use Permit / Tower 139' Tall.
16. Project Z96: C Street/Southview Drive Bike Trail Project – 1) Consider Resolution Authorization of Sponsoring Agency for Transportation Alternatives Project; 2) Consider Resolution Identifying Responsibility for Operation and Maintenance for Transportation Alternatives Project.
17. Consider Resolution Amending the Resolution Establishing and Providing for the City of Marshall Special Assessment Policy.
18. Reaffirm Commercial Tax Abatement Guidance/Policy.
19. Consider Resolution Adopting Tax Levy for 2021.
20. Consider Resolution Adopting a Budget for 2021.
21. Consider Approval of the 5 Year Capital Improvement Plan (CIP).
22. Consider Approval of a Memorandum of Understanding for the Appointment of the City Attorney.
23. Consider Appointments to the Various Boards, Commissions, Bureaus and Authorities.

**Disclaimer: These agendas have been prepared to provide information regarding an upcoming meeting of the Common Council of the City of Marshall. This document does not claim to be complete and is subject to change.**

- [24.](#) The Mayor and Council would like to recognize outgoing Council Member Glenn Bayerkohler for his years of service to the City of Marshall.

**COUNCIL REPORTS**

- [25.](#) Commission/Board Liaison Reports  
26. Councilmember Individual Items

**STAFF REPORTS**

27. City Administrator  
[28.](#) Director of Public Works  
29. City Attorney

**INFORMATION ONLY**

- [30.](#) Information Only

**MEETINGS**

- [31.](#) Upcoming Meetings

**ADJOURN**

# RULES OF CONDUCT

- You may follow the meeting online – [www.ci.marshall.mn.us](http://www.ci.marshall.mn.us).
- Public Hearing – the general public shall have the opportunity to address the Council.
  - Approach the front podium
  - State you name, address and interest on the subject
- Mayor may choose to allow others to address the Council during other agenda items. Persons who desire to speak should do so only after being recognized by the Mayor.
  - Approach the front podium
  - State you name, address and interest on the subject
- Persons in attendance at the meeting should refrain from loud discussions among themselves, clapping, whistling or any other actions. Our values include mutual respect and civility for all in attendance.
- If you have questions during the Council meeting please see Kyle Box, City Clerk who sits in the front left area of the audience sitting area.

**CITY OF MARSHALL  
AGENDA ITEM REPORT**

<b>Meeting Date:</b>	Tuesday, December 22, 2020
<b>Category:</b>	OPENING ITEMS
<b>Type:</b>	INFO
<b>Subject:</b>	Introduce MN GreenCorps Member Kelly Herfendal
<b>Background Information:</b>	<p>At the March 10, 2020 City Council Meeting city staff was authorized by City Council to apply to be a MN GreenCorps host site through the Minnesota Pollution Control Agency. Some of the goals for Kelly are to complete a comprehensive tree inventory to help better prepare the City for the eventual onset of Emerald Ash Borer, assist with implementing a ash tree replacement program, research and work towards implementation of a tree maintenance program, and look into sites around the city for establishing pollinator plots and/or rain gardens.</p> <p>There are several other projects Kelly will be working on as well besides the ones listed above.</p>
<b>Fiscal Impact:</b>	N/A
<b>Alternative/ Variations:</b>	N/A
<b>Recommendations:</b>	Introduction is informational only – no actions required.



## CITY OF MARSHALL AGENDA ITEM REPORT

<b>Meeting Date:</b>	Tuesday, December 22, 2020
<b>Category:</b>	APPROVAL OF MINUTES
<b>Type:</b>	ACTION
<b>Subject:</b>	Consider approval of the minutes of the regular meeting held on December 8, 2020.
<b>Background Information:</b>	Enclosed are the minutes of the regular meeting held on December 8, 2020.
<b>Fiscal Impact:</b>	None
<b>Alternative/ Variations:</b>	Staff encourages City Council Members to provide any suggested corrections to the minutes in writing to City Clerk Kyle Box, prior to the meeting.
<b>Recommendations:</b>	that the minutes of the regular meeting held on December 8, 2020 be approved as filed with each member and that the reading of the same be waived.

**CITY OF MARSHALL  
CITY COUNCIL MEETING  
M I N U T E S  
Tuesday, December 08, 2020**

The regular meeting of the Common Council of the City of Marshall was held December 8, 2020, at the Minnesota Emergency Response and Industrial Training (MERIT) Center, 1001 West Erie Road. The meeting was called to order at 5:30 P.M. by Mayor Robert Byrnes. In addition to Byrnes the following members were in attendance: Craig Schafer, Steve Meister, Glenn Bayerkohler, John DeCramer, Russ Labat and James Lozinski. Absent: None. Staff present included: Sharon Hanson, City Administrator; Dennis Simpson, City Attorney; Jason Anderson, Director of Public Works/ City Engineer; Annette Storm, Director of Administrative Services; Dave Parsons, City Assessor; Lauren Deutz, Economic Development Director; Sheila Dubs, Human Resource Manager; Ilya Gutman and Kyle Box, City Clerk.

The Pledge of Allegiance was recited at this time.

There was a consensus to operate under the current agenda.

**Consider approval of the minutes of the regular meeting held on November 24, 2020.**

Motion made by Councilmember Schafer, Seconded by Councilmember DeCramer that the minutes of the regular meeting held on November 24, 2020 be approved as filed with each member and that the reading of the same be waived. Voting Yea: Mayor Byrnes, Councilmember Schafer, Councilmember Meister, Councilmember Bayerkohler, Councilmember DeCramer, Councilmember Labat. The motion **Carried. 6-0**

**Border States Electric: 1) Public Hearing regarding a business tax abatement request. 2) Consideration of Resolution Number 4765, Second Series, a resolution approving business tax abatement.**

The City and Border States Electric have exchanged draft purchase agreement for the purchase of 2.5 acres of land in order to allow for construction of a 13,200 square foot warehouse/distribution building with an approximate 20,00 outside yard. The tax abatement amount is not to exceed \$55,000. The EDA Board provided a recommendation to the Council to consider the tax abatement.

City Administrator Sharon Hanson provided the background information on the agenda item.

Shawn Peterson, Border States Electric Branch Manager provided information on their facility needs and the commitment from BSE to stay in Marshall.

Councilmember Schafer discussed the proposed abatement and mentioned the local support to have BSE stay in the community.

Bentley Graves, Border States Electric thanked city staff for working with BSE throughout the abatement process and further discussed BSE's commitment to stay in the community.

Motion made by Councilmember DeCramer, Seconded by Councilmember Schafer to Close the Public Hearing. Voting Yea: Mayor Byrnes, Councilmember Schafer, Councilmember Meister, Councilmember Bayerkohler, Councilmember DeCramer, Councilmember Labat, Councilmember Lozinski. The motion **Carried. 7-0**

Motion made by Councilmember Schafer, Seconded by Councilmember Meister to Adopt Resolution Number 4765, Second Series, a Resolution approving a business tax abatement. Voting Yea: Mayor Byrnes, Councilmember Schafer, Councilmember Meister, Councilmember DeCramer, Councilmember Labat,

Councilmember Lozinski. Voting Nay: Councilmember Bayerkohler. The motion **Passed. 6-1**

**Consider Approval of the Consent Agenda**

Agenda item number 4, Consider approval of the 2021 Temporary and Seasonal Employee Wage Schedule, 7, Consider Resolution regarding FCC Form 394 – Consent to Assignment or Transfer of Control of Cable Television Franchise and 11, City Hall Change Order 9 Approval, were removed for further discussion.

Motion made by Councilmember Meister, Seconded by Councilmember Schafer to approve the consent Agenda. Voting Yea: Mayor Byrnes, Councilmember Schafer, Councilmember Meister, Councilmember Bayerkohler, Councilmember DeCramer, Councilmember Labat, Councilmember Lozinski. The motion **Carried. 7-0**

Approval of Resolution Number 4766, Second Series a Resolution Decertifying Tax Increment Financing District 2-4.

Approval of the Wastewater Treatment Facilities Improvement Project – Consider Application for Payment No. 17 to Magney Construction, Inc.

Approval of Various Liquor License and Tobacco License Renewals

Approval of an Annual agreements for renewal with Lutheran Social Services & Marshall Area Senior Citizens for 2021.

Approval of Taxicab License Renewals.

Approval of the bills/project payments.

**Consider approval of the 2021 Temporary and Seasonal Employee Wage Schedule**

On an annual basis, the Council reviews the wage schedule for temporary/seasonal employees. The Personnel Committee reviewed the proposed 2021 wage schedule at their November 18 and December 2 meetings and recommend unanimous approval.

Amendments to the schedule:

- The majority of amendments on the schedule reflect a new State minimum wage adjustment; effective January 1, 2021, the minimum wage in Minnesota will be increasing from \$10.00 to \$10.08 per hour.
- The pay rates for select pool staff, the WSI (water safety instructor) certified staff, as well as manager and assistant manager, are proposed to be increased to be consistent with the level of training and responsibility required of the positions. Two background memos are provided in the packet related to the pool positions. Staff revised the original recommendation based on Personnel Committee desires to increase the pay rates for employees who achieve WSI certification. The Personnel Committee reviewed the pool positions in detail with Staff and recommended the proposed increases.
- The other proposed amendments are explained in the supporting staff memos attached in the background information.

- Implementation date of 12/21/20—this reflects the 1st day of the pay period that includes January 1. This implementation date is consistent among all classes of employees (i.e., full-time, part-time, paid-on-call).

Councilmember Labat discussed the wage increases for three positions; building custodian, office assistance and public ways worker.

Human Resource Manager Sheila Dubs and Jason Anderson Director of Public Works and members of the Personnel Committee provided input on the three positions citing work demands and type of work, attracting quality employees and market comparisons.

Motion made by Councilmember Schafer, Seconded by Councilmember DeCramer That the Council approves the 2021 Temporary and Seasonal Employee Wage Schedule. Voting Yea: Mayor Byrnes, Councilmember Schafer, Councilmember Meister, Councilmember Bayerkohler, Councilmember DeCramer, Councilmember Lozinski. Voting Nay: Councilmember Labat. The motion **Passed. 6-1**

### **Consider Resolution regarding FCC Form 394 – Consent to Assignment or Transfer of Control of Cable Television Franchise**

On October 22, 2020, Clarity Telecom, doing business as Vast Broadband, submitted to the City Form 394 - Application for Franchise Authority Consent to Assignment or Transfer of Control of Cable Television Franchise. Pursuant to applicable law and the City's franchise, this proposed change of control is prohibited without the written consent of the City. Federal law provides the City with a period of one hundred twenty (120) days to examine the legal, technical and financial qualifications of the proposed transferee – GI DI Rushmore TopCo, LLC ("Rushmore"). Under federal law, if the one hundred twenty (120) days expires without action by the City, the Application is deemed granted. Given that Clarity will retain control of the Franchise as the "Grantee" following completion of the proposed transaction Moss & Barnett's review does not address the legal and technical qualifications of Clarity, but rather focuses solely on the financial qualifications.

Councilmember Bayerkohler commented on financial concerns for Clarity.

There was further discussion on the agenda item.

Motion made by Councilmember DeCramer, Seconded by Councilmember Lozinski to approve Resolution Number 4767, Second Series, a Resolution Consenting to Assignment or Transfer of Control of Cable Television Franchise upon approval of the City Attorney. Voting Yea: Mayor Byrnes, Councilmember Schafer, Councilmember Meister, Councilmember DeCramer, Councilmember Lozinski. Voting Nay: Councilmember Bayerkohler, Councilmember Labat. The motion **Passed. 5-2**

### **City Hall Change Order 9 Approval**

Upon further inspection and demolition, it was discovered that the existing city hall roof system was a "flexing" whereas the new roof system is a "ridged" roof system. This change in the design and construction allows for a both roof systems to function together and avoid long-term issues between the old and new roof systems.

Councilmember Bayerkohler asked for clarification on the change order.

City Administrator Sharon Hanson and Plans Examiner/Assistant Zoning Administrator Ilya Gutman commented that the roof system design was not identified in the original bid. The item could not have been identified until construction took place. The amount in the change order would have been included in the original bid if it could have been identified.

Motion made by Councilmember Lozinski, Seconded by Councilmember DeCramer to approve Change Order Payment in the amount of \$18,875.00 Voting Yea: Mayor Byrnes, Councilmember Schafer, Councilmember DeCramer, Councilmember Labat, Councilmember Lozinski. Voting Nay: Councilmember Meister, Councilmember Bayerkohler. The motion Passed. 5-2

With consensus from the Council, Mayor Byrnes requested that item number 16 be moved up on the agenda.

**Consider request of Shades of the Past Car Club for Roll-In on May 6, 2021.**

The City has received a request from the Shades of the Past Car Club for street closure on Main Street from College Drive (intersection of T.H. 19 & T.H. 59) northwest to North 6th Street for a Spring Car Roll-In on Thursday, May 6, 2021, from 2:00 pm-10:00 pm. Upon approval of the City Council, the request will be forwarded to Mn/DOT for their approval of the State permit.

Motion made by Councilmember Schafer, Seconded by Councilmember Lozinski to approve the request. Voting Yea: Mayor Byrnes, Councilmember Schafer, Councilmember Meister, Councilmember Bayerkohler, Councilmember DeCramer, Councilmember Labat, Councilmember Lozinski. The motion **Carried. 7-0**

**Truth in Taxation Public Meeting**

Public Meeting Public meeting requirements Counties, cities with a population over 500, school districts, metropolitan special taxing districts, and regional library authorities established under section 134.201 are required to hold a meeting at which the budget and levy will be discussed, and the public allowed to speak. The meeting must be after Nov. 24 and no later than Dec. 28 and held at 6:00 p.m. or later. This meeting may be part of a regularly scheduled meeting. If a regular meeting is not scheduled after Nov. 24 and no later than Dec. 28 at 6:00 p.m. or later, it will be necessary to schedule a special meeting for this purpose. Towns are not required to hold a public meeting. Special taxing districts (except for the three metropolitan special taxing districts and regional library authorities established under section 134.201) are not required to hold a public meeting. Public meeting announcement A taxing authority shall announce, at the meeting in which the proposed tax levy is adopted, the time and place of its subsequent regularly scheduled meetings at which the budget and levy will be discussed, and the public allowed to speak.

No later than December 28, 2020 Cities with a population over 500, counties, the Metropolitan Council, the Metropolitan Airports Commission, and the Metropolitan Mosquito Control District adopt their final payable 2021 property tax levies and their payable 2021 budgets.

The final levy be approved at the December 22, 2020 Council meeting.

**Consider Approval of the Marshall Resiliency Grant Program**

Economic Development Director Lauren Deutz presented the Marshall Resiliency Grant Program that was approved by the Economic Development Authority.

There was a consensus from the council to allow sit down locally owned franchised restaurants to be included in the grant program.

Motion made by Councilmember DeCramer, Seconded by Councilmember Meister to approve the Marshall Resiliency Grant Program. Voting Yea: Mayor Byrnes, Councilmember Schafer, Councilmember Meister, Councilmember Bayerkohler, Councilmember DeCramer, Councilmember Labat, Councilmember Lozinski. The motion **Carried. 7-0**

**Marshall Visitors and Convention Bureau; 1) Marshall Visitors and Convention Bureau Update. 2) Consider approval of the 2021 Service Agreement between the City of Marshall and Marshall Visitors and Convention Bureau.**

Visit Marshall Director Cassi Weiss will provide a 2020 update for the CVD, MARSH and Red Baron Arena. Also, for Council consideration is the 2021 City of Marshall Schwan Regional Amateur Sports Center Service Agreement with Marshall Visitors and Convention Bureau.

Motion made by Councilmember Meister, Seconded by Councilmember Schafer To approve the 2021 Service Agreement between the City of Marshall and Marshall Visitors and Convention Bureau. Voting Yea: Mayor Byrnes, Councilmember Schafer, Councilmember Meister, Councilmember DeCramer, Councilmember Labat, Councilmember Lozinski. Voting Nay: Councilmember Bayerkohler. The motion **Carried. 7-0**

**Approve Audio Visual Equipment and Installation Work**

City Hall Committee assigned a Sub-Committee of Councilmember DeCramer, Staff Kyle Box, Alex Peterson and Sharon Hanson to review and assess the audio-visual (AV) equipment. On Tuesday December 1st the full City Hall Committee approved the AV proposal and recommended it go forward to the full Council for approval.

Motion made by Councilmember Schafer, Seconded by Councilmember DeCramer to Approve Proposal/Scope of Work to Tierney in the amount of \$252,359.29. Voting Yea: Mayor Byrnes, Councilmember Schafer, Councilmember Meister, Councilmember DeCramer, Councilmember Labat, Councilmember Lozinski. Voting Nay: Councilmember Bayerkohler. The motion **Passed. 6-1**

**Approve City Hall Door Security Proposal**

City Hall Committee assigned a Sub-Committee of Councilmember DeCramer, Staff Kyle Box, Alex Peterson and Sharon Hanson to review and assess the door security proposals. City Hall Committee reviewed the proposals at prior City Hall Committee meeting. Living Connected provided a quote and an alternate quote was reviewed as well from Pro-Tech Design: Living Connected: \$36,808.83 Pro-Tech Design: \$23,295.89 (plus implementation costs of up to \$43,908).

Motion made by Councilmember DeCramer, Seconded by Councilmember Labat Approve Proposal/Scope of Work to Living Connected for City Hall door security system in the amount of \$36,808.83 Voting Yea: Mayor Byrnes, Councilmember Schafer, Councilmember Meister, Councilmember DeCramer, Councilmember Labat,

Councilmember Lozinski. Voting Nay: Councilmember Bayerkohler. The motion **Passed. 6-1**

**Commission/Board Liaison Reports**

Byrnes No Report

Schafer No Report

Meister Economic Development Authority met and discussed the council items acted on this meeting.

Bayerkohler No Report

DeCramer No Report

Labat Police Advisory Board met and reviewed a Sergeant promotion and will begin Detective interviews

Convention and Visitors Bureau met and discussed the council items acted on this meeting.

Lozinski City Hall Committee met and discussed the council item acted on this meeting.

**Councilmember Individual Items**

Councilmember Meister reminded everyone to continue to wear a mask and that a COVID vaccine is coming in the near future.

Mayor Byrnes commented on the Light Up the Night event at Independence Park and that he will be sending out a form for council members to complete to list their preferred committees and liaison that they wish to serve on.

**City Administrator**

No Report

**Director of Public Works**

Director of Public Works/ City Engineer commented that the Ways and Means Committee will meet to review the Special Assessment Policy, proposals will begin to come in for the City's Comprehensive plan and staff are working on updating various department policies.

**City Attorney**

No Report

**Information Only**

There were no questions on the information items.

**Upcoming Meetings**

There were no questions on the upcoming meetings.

**Adjourn**

At 7:43 P.M., Motion made by Councilmember Schafer, Seconded by Councilmember Meister to adjourn.  
Voting Yea: Mayor Byrnes, Councilmember Schafer, Councilmember Meister, Councilmember Bayerkohler,  
Councilmember DeCramer, Councilmember Labat, Councilmember Lozinski. The motion **Carried. 7-0**

\_\_\_\_\_  
Mayor

Attest:

\_\_\_\_\_  
City Clerk

**CITY OF MARSHALL  
AGENDA ITEM REPORT**

<b>Meeting Date:</b>	Tuesday, December 22, 2020
<b>Category:</b>	CONSENT AGENDA
<b>Type:</b>	ACTION
<b>Subject:</b>	Consider approval of employee retirement resolutions
<b>Background Information:</b>	<p>In January 2021, three employees who retired between January and December 2020 will be honored for their service to the City at the annual Employee Appreciation and Recognition Event. These employees are:</p> <ul style="list-style-type: none"> <li>• Glenn Olson, Director of Public Works/City Engineer</li> <li>• Tim Tomasek, Police Sergeant</li> <li>• Robert Jahn, Laboratory Specialist</li> </ul> <p>Human Resource Manager Dubs requests approval of the attached resolutions. Following approval, each City Councilmember will be asked to sign each resolution. Staff will connect individually with each Councilmember to obtain signatures.</p> <p>Each of these retirees will be invited to receive a plaque with this signed resolution in January, to be recognized and honored for their many years of service and contributions to the City. They will also each be invited to the recognition event on January 28, 2021.</p>
<b>Fiscal Impact:</b>	No fiscal impact.
<b>Alternative/ Variations:</b>	
<b>Recommendations:</b>	that the Council approves the employee retirement resolutions.

**RESOLUTION NUMBER \_\_\_\_\_ SECOND SERIES**  
**City of Marshall, Minnesota**

- WHEREAS:** Glenn J. Olson has faithfully served the City of Marshall for 19 years of commendable service as the Director of Public Works/City Engineer from June 11, 2001 to June 12, 2020; and
- WHEREAS:** Glenn has always effectively, conscientiously, and professionally represented the City and the Public Works Division in a distinguished fashion and served as a catalyst and leader, he was a tireless advocate for building a stronger community and in cultivating partnerships between the City and Lyon County, MnDOT, school, university, hospital, and business community; and
- WHEREAS:** Glenn has provided extraordinary vision and leadership on community projects, including, but not limited to: the design and development of a centerpiece monument to 9-11 in Memorial Park, the community's trail system and trail development, the Camden Regional Trail, Main Street reconstruction, Southwest MN Regional Airport Marshall – Ryan Field runway expansion, Marshall Industrial Park development, wastewater treatment facility improvements, etc.; and
- WHEREAS:** Glenn was the recipient of the 2007 "Engineer of the Year" award by the City Engineers Association of Minnesota for his technical engineering expertise and his engaging, collaborative leadership style; and
- WHEREAS:** Glenn has been a valued member and contributor to numerous organizations, and he has selflessly dedicated his time towards community volunteerism, including the Rotary Club of Marshall, STAR Motorcycle Club, Pheasants Forever, Ducks Unlimited, and First Lutheran Church; and
- WHEREAS:** All the citizens of the City of Marshall have been the beneficiary of his vision, leadership, talents, and abilities for the past 19 years; and

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF MARSHALL, MINNESOTA,** that this community and City Council express and record their gratitude and appreciation for his contributions to the City, dedication to public service, and commitment to excellence, which have earned him the respect and friendship of all who have had the pleasure of working with him, and extend best wishes to Glenn for many years of good health and happiness in his retirement.

Adopted by the City Council this 22nd day of December 2020.

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Robert J. Byrnes, Mayor

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James Lozinski, Council Member

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Glenn Bayerkohler, Council Member

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Steven Meister, Council Member

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John DeCramer, Council Member

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Craig Schafer, Council Member

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Russ Labat, Council Member

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Sharon Hanson, City Administrator

ATTEST

**RESOLUTION NUMBER \_\_\_\_\_ SECOND SERIES**  
**City of Marshall, Minnesota**

- WHEREAS:** Robert Jahn has faithfully served the City of Marshall for 39 years of commendable service from March 28, 1981 to May 29, 2020; and
- WHEREAS:** Robert has served the citizens of the City of Marshall with full commitment to his responsibilities in his positions as Operator I, Operator II, and Laboratory Specialist; and
- WHEREAS:** During his career, Robert earned numerous certifications and honors; he was awarded the Southwest Section Class A “Operator of the Year” award in 1999, the Southwest Section “Laboratory Operator of the Year” award in 2005, and the “Outstanding Laboratory Operator of the Year” award in 2005 from the Minnesota Wastewater Operator’s Association; and
- WHEREAS:** Robert has served the citizens of Marshall in many essential areas of the Wastewater Treatment Facility, including laboratory and testing, maintenance and repair; and
- WHEREAS:** Robert has worked in partnership with his fellow coworkers and officials of the City of Marshall; and
- WHEREAS:** All the citizens of the City of Marshall have been the beneficiary of his efforts, talents, and abilities for the past 39 years; and
- WHEREAS:** The City of Marshall is honored to extend our appreciation and gratitude to Robert for his hard work, dedication, and commitment to excellence.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF MARSHALL, MINNESOTA,** that this community and City Council express and record their gratitude and appreciation for his contributions to the City and dedication to public service, which have earned her the respect and friendship of all who have had the pleasure of working with him, and extend best wishes to Robert for many years of good health and happiness in his retirement.

Adopted by the City Council this 28th day of December 2020.

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Robert J. Byrnes, Mayor

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James Lozinski, Council Member

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Glenn Bayerkohler, Council Member

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Steven Meister, Council Member

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John DeCramer, Council Member

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Craig Schafer, Council Member

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Russ Labat, Council Member

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Sharon Hanson, City Administrator

ATTEST

\_\_\_\_\_  
Kyle Box, City Clerk

**RESOLUTION NUMBER \_\_\_\_\_ SECOND SERIES**  
**City of Marshall, Minnesota**

- WHEREAS:** Tim Tomasek has faithfully served the City of Marshall for 31 years of commendable service from April 2, 1984 to May 5, 1985 and January 19, 1989 to May 29, 2020; and
- WHEREAS:** Tim has served the citizens of the City of Marshall with full commitment to his responsibilities in his positions as Police Officer, Detective, and Sergeant; and
- WHEREAS:** During his career, Tim earned numerous certifications and honors; he represented the State of Minnesota on the Mid-States Organized Crime Information Center (MOCIC); and
- WHEREAS:** Tim has served the citizens of Marshall in many essential areas of the Police Department, including leading the investigations on some of the more complex and high-profile cases that brought closure and healing to the citizens of Marshall; and
- WHEREAS:** Tim has worked in partnership with his fellow coworkers and officials of the City of Marshall; and
- WHEREAS:** All the citizens of the City of Marshall have been the beneficiary of his efforts, talents, and abilities for the past 31 years; and
- WHEREAS:** The City of Marshall is honored to extend our appreciation and gratitude to Tim for his hard work, dedication, and commitment to excellence.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF MARSHALL, MINNESOTA,** that this community and City Council express and record their gratitude and appreciation for his contributions to the City and dedication to public service, which have earned him the respect and friendship of all who have had the pleasure of working with him, and extend best wishes to Tim for many years of good health and happiness in his retirement.

Adopted by the City Council this 22nd day of December 2020.

\_\_\_\_\_  
Robert J. Byrnes, Mayor

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James Lozinski, Council Member

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Glenn Bayerkohler, Council Member

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Steven Meister, Council Member

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John DeCramer, Council Member

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Craig Schafer, Council Member

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Russ Labat, Council Member

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Sharon Hanson, City Administrator

ATTEST

\_\_\_\_\_  
Kyle Box, City Clerk

<b>Meeting Date:</b>	Tuesday, December 22, 2020																		
<b>Category:</b>	CONSENT AGENDA																		
<b>Type:</b>	ACTION																		
<b>Subject:</b>	Consider approval of 2020 Workers Compensation Insurance																		
<b>Background Information:</b>	<p>The premium for 2020 and estimated premium for 2021 are attached. The renewal is effective January 1, 2021 with the League of Minnesota Cities Insurance Trust.</p> <p>The workers compensation insurance covers City employees, elected and appointed officials, volunteer firefighters, all other volunteers, Library employees and Marshall Municipal Utilities employees.</p> <p>Staff recommends keeping the deductible at \$5,000. This will be an additional \$22,282 credit amount to the standard premium of \$297,089</p> <table border="0"> <tr> <td>Manual Premium</td> <td>\$ 495,148</td> </tr> <tr> <td>Experience Mod. 0.60</td> <td>-198,059</td> </tr> <tr> <td>Standard Premium</td> <td>297,089</td> </tr> <tr> <td>Deductible Credit 6.50%</td> <td>- 22,282</td> </tr> <tr> <td>Premium Discount</td> <td>- 32,479</td> </tr> <tr> <td><b>Net Deposit Premium</b></td> <td><b>\$242,328</b></td> </tr> </table> <p>This premium is paid by the following:</p> <table border="0"> <tr> <td>City Portion</td> <td>\$198,413</td> </tr> <tr> <td>Library Portion</td> <td>\$2,567</td> </tr> <tr> <td>MMU Portion</td> <td>\$41,348</td> </tr> </table> <p>This is a \$18,341 or 8.19% increase from 2020 to 2021.</p> <p>The experience modifier has decreased from 0.63 in 2020 to 0.60 in 2021. That would indicate that staff are continuing to keep a safe work environment as well as continued training for staff in safety at the workplace.</p> <p>The rate increase also reflects the upward trend in overall insurance costs. An excerpt from the League of Minnesota Cities has also been included in the attachments for further reference to the increase in insurance premiums.</p>	Manual Premium	\$ 495,148	Experience Mod. 0.60	-198,059	Standard Premium	297,089	Deductible Credit 6.50%	- 22,282	Premium Discount	- 32,479	<b>Net Deposit Premium</b>	<b>\$242,328</b>	City Portion	\$198,413	Library Portion	\$2,567	MMU Portion	\$41,348
Manual Premium	\$ 495,148																		
Experience Mod. 0.60	-198,059																		
Standard Premium	297,089																		
Deductible Credit 6.50%	- 22,282																		
Premium Discount	- 32,479																		
<b>Net Deposit Premium</b>	<b>\$242,328</b>																		
City Portion	\$198,413																		
Library Portion	\$2,567																		
MMU Portion	\$41,348																		
<b>Fiscal Impact:</b>	The estimated annual 2021 premium for the city portion is \$198,413																		
<b>Alternative/Variations:</b>																			
<b>Recommendations:</b>	Approve renewal of the 2021 City's Workers Compensation Insurance with the League of Minnesota Cities Insurance Trust.																		

**League of Minnesota Cities Insurance Trust**  
**Group Self-Insured Workers' Compensation Plan**  
 145 University Avenue West St. Paul, MN 55103-2044 Phone (651) 215-4173

**Notice of Premium Options for Standard Premiums of \$150,000 - \$300,000**

MARSHALL, CITY OF  
 344 WEST MAIN ST  
 MARSHALL, MN 56258-1313

Agreement No.: WC 1001144\_Q-5  
 Agreement Period:  
 From: 01/01/2021  
 To: 01/01/2022

Enclosed is a quotation for workers' compensation deposit premium. **Note: Renewal Coverage will be bound as per the expiring coverage arrangement, including coverage for elected and appointed officials, with the premium indicated on the quote, unless the member or agent sends a written request not to bind renewal coverage.**

<u>PAYROLL DESCRIPTION</u>	<u>CODE</u>	<u>RATE</u>	<u>ESTIMATED PAYROLL</u>	<u>DEPOSIT PREMIUM</u>
----------------------------	-------------	-------------	--------------------------	------------------------

SEE ATTACHED SCHEDULE FOR DETAILS

	Manual Premium	495,148
Experience Modification	0.60	-198,059
	Standard Premium	297,089
Deductible Credit	7.50 0.00%	- 22,282 .0
	Premium Discount	-32,479
	Net Deposit Premium	242,328 \$264,640
	Adjustment for Commission*	0
	Total Net Deposit Premium	\$242,328 \$264,640

\*Workers compensation rates assume a 2% standard commission. The commission adjustment accounts for the commission difference, above or below 2%.

**Agent:**  
 00382 Bremer Insurance Agencies Inc  
 208 E College Dr  
 Marshall, MN 56258-1818

## Notice of Premium Options for Standard Premiums of \$150,000 - \$300,000 (Con't)

### OPTIONS

Please indicate below the premium option you wish to select. You may choose only one option and you cannot change options during the agreement period.

1. <input type="checkbox"/> Regular Premium Option	<b>Net Deposit Premium</b>	<b>Commission Adjustment</b>	<b>Total Net Deposit Premium</b>
	264,610	0	264,610

2.  **Deductible Premium Option**  
 Deductible options are available in return for a premium credit applied to your estimated standard Premium of \$ 297,089. The deductible will apply per occurrence to paid medical costs only. There is no aggregate limit.

	Deductible per Occurrence	Premium Credit	Credit Amount	Net Deposit Premium	Commission Adjustment	Total Net Deposit Premium
<input type="checkbox"/>	\$250	1.00%	-2,971	261,639	0	261,639
<input type="checkbox"/>	\$500	1.70%	-5,051	259,559	0	259,559
<input type="checkbox"/>	\$1,000	2.90%	-8,616	255,994	0	255,994
<input type="checkbox"/>	\$2,500	5.00%	-14,854	249,756	0	249,756
<input checked="" type="checkbox"/>	\$5,000	7.50%	-22,282	242,328	0	242,328
<input type="checkbox"/>	\$10,000	10.50%	-31,194	233,416	0	233,416
<input type="checkbox"/>	\$25,000	17.00%	-50,505	214,105	0	214,105
<input type="checkbox"/>	\$50,000	22.50%	-66,845	197,765	0	197,765

3.  Retrospective Rates Premium Option

	Retro-Rated Minimum Factor	Est. Minimum Premium	Retro-Rated Maximum Factor	Est. Maximum Premium
<input type="checkbox"/>	0.415 %	123,292	1.300 %	386,216
<input type="checkbox"/>	0.364 %	108,140	1.500 %	445,634
<input type="checkbox"/>	0.280 %	83,185	2.000 %	594,178

This quotation is for a deposit premium based on your estimate of payroll and selected options. Your final actual premium will be computed after an audit of payroll subsequent to the close of your agreement year and will be subject to revisions in rates, payrolls and experience modification. While you are a member of the LMCIT Workers' Compensation Plan, you will be eligible to participate in dividend distributions from the Trust based upon claims experience and earnings of the Trust.

If you desire the coverage offered above, please return this signed document for the option you have selected.

This quotation should be signed by an authorized representative of the city requesting coverage.

\_\_\_\_\_  
 Signature Mayor Title Date

**Notice of Premium Options for Standard Premiums of \$150,000 - \$300,000  
(Con't)**

CONTINUATION SCHEDULE FOR QUOTATION PAGE

<u>REMUNERATION</u>	<u>RATE</u>	<u>CODE</u>	<u>DESCRIPTION</u>	<u>EST. PREM</u>
584,377	10.41	5506	STREET CONSTRUCTION	60,834
185,144	6.13	7403	AIRPORT OPERATIONS	11,349
563,216	4.38	7520	WATERWORKS	24,669
1,168,035	3.69	7539	ELECTRIC & STEAM PLANT	43,100
798,208	5.25	7580	SEWAGE DISPOSAL PLANT	41,906
144,752	0.29	7610	RADIO OR TELE BRDCSTING STATION-ALL EMPLOYEES	420
POP 15,150	238.99	7718	FIREFIGHTERS (VOLUNTEER)NON SMOKING	36,207
1,863,567	7.45	7721	POLICE-NON SMOKING	138,836
346,434	4.57	8017	OFF SALE LIQUOR STORE	15,832
1,557,592	0.82	8810	PUBLIC UTILITIES CLERICAL	12,772
611,864	0.82	8810	LIBRARY OR MUSEUM-PROF & CLERICAL	5,017
1,222,170	0.82	8810	CLERICAL OFFICE EMPLOYEES NOC	10,022
58,298	2.99	8831	ANIMAL CONTROL	1,743
50,856	7.76	9015	PU MAINTENANCE	3,946
105,996	7.76	9015	SWIMMING POOL OR BEACH OPERATIONS	8,225
135,623	7.76	9015	BUILDINGS-OPER BY OWNER	10,524
108,917	2.86	9063	COMM. CENTERS-ALL EMPLOYEES & CLERICAL	3,115
797,018	6.31	9102	PARKS	50,292
10,490	6.28	9156	CITY BAND	659
214,992	3.84	9182	CITY ARENA-OPERATIONS	8,256
32,747	0.70	9410	BOOKMOBILE DRIVERS	229
1,013,219	0.70	9410	MUNICIPAL EMPLOYEES	7,093
18,200	0.56	9411	ELECTED OR APPOINTED OFFICIALS	102
Manual Premium				495,148

**League of Minnesota Cities Insurance Trust**  
**Group Self-Insured Workers' Compensation Plan**  
**145 University Avenue West St. Paul, MN 55103-2044 Phone (651) 215-4173**

**DEFINITION OF CITY ENDORSEMENT**

It is agreed and understood the "City" named in item 1 of the Information Page is amended to include:

Marshall Municipal Utilities

**League of Minnesota Cities Insurance Trust**  
**Group Self-Insured Workers' Compensation Plan**  
**145 University Avenue West St. Paul, MN 55103-2044 Phone (651) 215-4173**

**Notice of Premium Options for Standard Premiums of \$150,000 - \$300,000**

MARSHALL, CITY OF & MARSHALL MUNICIPAL UTILITIES  
 344 WEST MAIN ST  
 MARSHALL, MN 56258-1313

Agreement No.: WC 1001144\_Q-4  
 Agreement Period:  
 From: 01/01/2020  
 To: 01/01/2021

Enclosed is a quotation for workers' compensation deposit premium. **Note: Renewal Coverage will be bound as per the expiring coverage arrangement, including coverage for elected and appointed officials, with the premium indicated on the quote, unless the member or agent sends a written request not to bind renewal coverage.**

<u>PAYROLL DESCRIPTION</u>	<u>CODE</u>	<u>RATE</u>	<u>ESTIMATED PAYROLL</u>	<u>DEPOSIT PREMIUM</u>
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SEE ATTACHED SCHEDULE FOR DETAILS

	Manual Premium	430,112
Experience Modification	0.63	-159,141
	Standard Premium	270,971
Deductible Credit	6.50%	-17,613
	Premium Discount	-29,371
	Net Deposit Premium	\$223,987
Adjustment for Commission*		0
	Total Net Deposit Premium	\$223,987

\*Workers compensation rates assume a 2% standard commission. The commission adjustment accounts for the commission difference, above or below 2%.

**Agent:**  
 00382 Bremer Insurance Agencies Inc  
 208 E College Dr  
 Marshall, MN 56258-1818

## Notice of Premium Options for Standard Premiums of \$150,000 - \$300,000 (Con't)

### OPTIONS

Please indicate below the premium option you wish to select. You may choose only one option and you cannot change options during the agreement period.

- |  | <b>NET DEPOSIT PREMIUM</b> |
|--|----------------------------|
| 1. <input type="checkbox"/> <b>Regular Premium Option</b>  | 241,600                    |
| 2. <input checked="" type="checkbox"/> <b>Deductible Premium Option</b><br>Deductible options are available in return for a premium credit applied to your estimated standard Premium of \$ 270,971. The deductible will apply per occurrence to paid medical costs only. There is no aggregate limit. |                            |

	<b>Deductible per Occurrence</b>	<b>Premium Credit</b>	<b>Credit Amount</b>	<b>Net Deposit Premium</b>
<input type="checkbox"/>	\$250	0.90%	-2,439	239,161
<input type="checkbox"/>	\$500	1.60%	-4,336	237,264
<input type="checkbox"/>	\$1,000	2.60%	-7,045	234,555
<input type="checkbox"/>	\$2,500	4.50%	-12,194	229,406
<input checked="" type="checkbox"/>	\$5,000	6.50%	-17,613	223,987
<input type="checkbox"/>	\$10,000	9.00%	-24,387	217,213
<input type="checkbox"/>	\$25,000	15.00%	-40,646	200,954
<input type="checkbox"/>	\$50,000	20.00%	-54,194	187,406

3.  **Retrospective Rates Premium Option**

	<b>Retro-Rated Minimum Factor</b>	<b>Est. Minimum Premium</b>	<b>Retro-Rated Maximum Factor</b>	<b>Est. Maximum Premium</b>
<input type="checkbox"/>	0.415 %	112,453	1.300 %	352,262
<input type="checkbox"/>	0.364 %	98,633	1.500 %	406,456
<input type="checkbox"/>	0.280 %	75,872	2.000 %	541,942

This quotation is for a deposit premium based on your estimate of payroll and selected options. Your final actual premium will be computed after an audit of payroll subsequent to the close of your agreement year and will be subject to revisions in rates, payrolls and experience modification. While you are a member of the LMCIT Workers' Compensation Plan, you will be eligible to participate in dividend distributions from the Trust based upon claims experience and earnings of the Trust.

If you desire the coverage offered above, please return this signed document for the option you have selected.

This quotation should be signed by an authorized representative of the city requesting coverage.



Signature

Mayor

Title

1-28-202

Date

**Notice of Premium Options for Standard Premiums of \$150,000 - \$300,000  
(Con't)**

CONTINUATION SCHEDULE FOR QUOTATION PAGE

<u>REMUNERATION</u>	<u>RATE</u>	<u>CODE</u>	<u>DESCRIPTION</u>	<u>EST. PREM</u>
603,249	9.96	5506	STREET CONSTRUCTION	60,084
178,561	5.87	7403	AIRPORT OPERATIONS	10,482
405,918	4.19	7520	WATERWORKS	17,008
1,177,469	3.53	7539	ELECTRIC & STEAM PLANT	41,565
784,312	5.02	7580	SEWAGE DISPOSAL PLANT	39,372
120,519	0.28	7610	RADIO OR TELE BRDCSTING STATION-ALL EMPLOYEES	337
POP 15,150	228.70	7718	FIREFIGHTERS (VOLUNTEER)NON SMOKING	34,648
1,838,668	5.52	7721	POLICE-NON SMOKING	101,494
302,978	4.37	8017	OFF SALE LIQUOR STORE	13,240
1,650,689	0.78	8810	PUBLIC UTILITIES CLERICAL	12,875
611,905	0.78	8810	LIBRARY OR MUSEUM-PROF & CLERICAL	4,773
1,190,622	0.78	8810	CLERICAL OFFICE EMPLOYEES NOC	9,287
19,741	2.86	8831	ANIMAL CONTROL	565
49,379	7.43	9015	PU MAINTENANCE	3,669
105,996	7.43	9015	SWIMMING POOL OR BEACH OPERATIONS	7,876
131,837	7.43	9015	BUILDINGS-OPER BY OWNER	9,795
68,515	2.74	9063	COMM. CENTERS-ALL EMPLOYEES & CLERICAL	1,877
742,696	6.04	9102	PARKS	44,859
10,490	6.01	9156	CITY BAND	630
237,917	3.67	9182	CITY ARENA-OPERATIONS	8,732
27,177	0.67	9410	BOOKMOBILE DRIVERS	182
994,583	0.67	9410	MUNICIPAL EMPLOYEES	6,664
18,200	0.54	9411	ELECTED OR APPOINTED OFFICIALS	98
Manual Premium				430,112



## 2020-2021 Premium Rates

### Your LMC Resource

Underwriters are available to assist with questions about coverages and more.

[Connect with Underwriters \(https://www.lmc.org/about/league-staff/\)](https://www.lmc.org/about/league-staff/)  
choose "Underwriting" under "Department"

The League of Minnesota Cities Insurance Trust's [Board of Trustees \(https://www.lmc.org/about/governing-boards/lmcit-board-of-trustees/\)](https://www.lmc.org/about/governing-boards/lmcit-board-of-trustees/) evaluates loss projections every year to ensure premium rates are adequately set to respond to future claims experienced by Minnesota cities. Here is information about premium rates going into effect for property/casualty coverages renewing on or after Nov. 15, 2020, and for workers' compensation coverages renewing on or after Jan. 1, 2021.

### Property/casualty program

Property/casualty premium rates will remain flat this year. Recognizing the pressure members are facing from COVID-related costs and the effect of post-traumatic stress disorder (PTSD) claims on workers' compensation rates, the Board of Trustees decided against rate increases for this program. Fortunately, the Trust's strong property/casualty fund balance, and the opportunity that provides to increase reinsurance retentions, made it possible to avoid a rate increase.

There will be a minor shift between certain auto rates that will not change the program's overall revenue. Based on our evaluation of projected losses and expenses, auto physical damage rates will decrease 5% and auto liability rates will increase 5%.

Members should note their premium might be affected by other factors that are specific to their individual organization, such as changes in expenditures, property values, payrolls, experience rating, and other exposure measures.

### Workers' compensation program

The workers' compensation program's fund balance remains strong and costs have remained stable or improved in many job classifications, but **public safety PTSD claims have had significant cost implications, resulting in an average rate increase of 13% for the coming year.** That will be implemented by way of a 35% rate increase for police job classes and a 4.5% increase in all other job classes.

Because of the effect this could have on stand-alone police departments, the rate increase for those members will be capped at 20% for the year. It's important to note individual member premiums will also be affected by other factors like changes in member expenditures, payrolls, experience rating, and other exposure measures.

These increases will move us toward a workers' compensation funding level for police job classes that will be sustainable over time, but there is still a projected gap, meaning we're likely to see additional pressure on rates in the coming year. As public officials themselves, the Trustees understand the impact this has on member budgets.

### The Trust's work to address PTSD

Unfortunately, PTSD has become a very significant factor for the program. Since PTSD claims first became compensable in 2013, they have risen to a point where they're currently projected to make up more than 30% of our annual claim costs, with most of that arising from police departments.

The Trust is working diligently with our members, public safety professional organizations, local government self-insurance pools across the country, and other stakeholders to address PTSD. We are addressing it not only from a financial perspective, but also in recognition of the effects it has on staffing, departmental morale, and the well-being of individuals and their friends, families, and communities.

As part of this effort, the Trust hired a former public safety officer as a dedicated full-time resource on PTSD and general public safety mental health. Over the last year, she has:

- Created our online [PTSD and Mental Health Toolkit \(https://www.lmc.org/ptsd-mental-health-toolkit/\)](https://www.lmc.org/ptsd-mental-health-toolkit/) in consultation with a psychologist and a number of state public safety leaders.
- Collaborated with the University of Minnesota on research projects designed to measure the scope and effectiveness of different approaches to preventing, identifying, and mitigating PTSD.
- Initiated a broad analysis with other state league pools of national trends regarding these types of claims.
- Worked with members and the League's Intergovernmental Relations staff to develop legislative strategies to reduce the burdens PTSD is creating for our members, both in the workers' compensation system and with regard to Public Employee Retirement Association health benefit costs.

### Results will take time

While these efforts are expected to ultimately result in more manageable claim trends, that is not likely to happen overnight, and it could take several years to reach that goal. Although there are treatments that are widely effective for PTSD, there are still social and cultural obstacles to acknowledging mental health issues, seeking appropriate care, and encouraging return to work. Obstacles like those can take time to overcome.

In addition, while we are encouraging the state to take a more active role in addressing the problem, the state's own economic challenges suggest the Trust and our members will have to play an outsized role in finding solutions.

Nevertheless, we believe this is ultimately a broader problem that local governments and the workers' compensation system cannot fix without help from state and federal governments, public health professionals, health care organizations and insurers, and others with an interest in ensuring cost-effective public safety and healthy public safety officers. The Trust is committed to playing an active and significant role in confronting the challenge of PTSD. We are equally committed to engaging other participants in this effort.



## CITY OF MARSHALL AGENDA ITEM REPORT

<b>Meeting Date:</b>	Tuesday, December 22, 2020
<b>Category:</b>	CONSENT AGENDA
<b>Type:</b>	ACTION
<b>Subject:</b>	Consider Transfer of Funds to Establish EDA Response Funds to Impacted Establishments
<b>Background Information:</b>	<p>As per the latest Governor Walz Executive Order, 20-99, City staff are putting forth consideration to provide for additional funding for those establishments impacted by the Order.</p> <p>Staff are recommending that fund balance reserves in the amount of \$100,000 be directed to EDA to provide for a grant program that can bridge a business from the closure on November 20<sup>th</sup> through December 18<sup>th</sup>.</p> <p>The transfer is authorized under Minn. Stat. 471.85:</p> <p style="text-align: center;"><b>471.85 PROPERTY TRANSFER; PUBLIC CORPORATIONS.</b> Any county, city, town, or school district may transfer its personal property for a nominal or without consideration to another public corporation for public use when duly authorized by its governing body.</p> <p>The Attorney General’s office has issued an opinion that personal property includes money.</p> <p>The City’s CARES Act funds have been encumbered and are no longer available post November 15, 2020</p> <p>City EDA Director Lauren Deutz will provide background on a potential program and uses of the funds.</p>
<b>Fiscal Impact:</b>	\$100,000
<b>Alternative/ Variations:</b>	Don’t proceed with fund transfer/EDA grant program
<b>Recommendations:</b>	Approve Transfer of \$100,000 to EDA Revolving Loan Program as per MN Statues 471.85 and consistent with City Council December 8, 2020 Approved EDA Grant Program

**CITY OF MARSHALL  
AGENDA ITEM REPORT**

<b>Meeting Date:</b>	Tuesday, December 22, 2020																										
<b>Category:</b>	CONSENT AGENDA																										
<b>Type:</b>	ACTION																										
<b>Subject:</b>	Call for a Public Hearing Regarding Proposed Property Tax Abatement at 500 Elizabeth Street.																										
<b>Background Information:</b>	<p>Per M.S 469.1813 sub 5 The governing body of the political subdivision may approve an abatement under sections 469.1812 to 469.1815 only after holding a public hearing on the abatement</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #76a532; color: white;"> <th colspan="4">HOMESTEAD TAX RATE</th> </tr> <tr style="background-color: #d9e1f2;"> <th style="width: 25%;">2020 pre build raw land value</th> <th style="width: 25%;">2021 post build total value</th> <th colspan="2" style="width: 50%;">Difference of improvement</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">32,800</td> <td style="text-align: right;">\$ 285,400.00</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">252,600.00</td> </tr> <tr style="background-color: #d9e1f2;"> <td colspan="2">taxes @ 2020 rates</td> <td colspan="2">taxes @ 2020 rates</td> </tr> <tr> <td style="text-align: right;">\$ 115.00</td> <td style="text-align: right;">\$ 1,600.00</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"><b>1,485.00</b></td> </tr> <tr> <td colspan="4" style="text-align: center;"><i>city portion only</i></td> </tr> </tbody> </table>			HOMESTEAD TAX RATE				2020 pre build raw land value	2021 post build total value	Difference of improvement		32,800	\$ 285,400.00	\$	252,600.00	taxes @ 2020 rates		taxes @ 2020 rates		\$ 115.00	\$ 1,600.00	\$	<b>1,485.00</b>	<i>city portion only</i>			
HOMESTEAD TAX RATE																											
2020 pre build raw land value	2021 post build total value	Difference of improvement																									
32,800	\$ 285,400.00	\$	252,600.00																								
taxes @ 2020 rates		taxes @ 2020 rates																									
\$ 115.00	\$ 1,600.00	\$	<b>1,485.00</b>																								
<i>city portion only</i>																											
<b>Fiscal Impact:</b>	None																										
<b>Alternative/Variations:</b>	None																										
<b>Recommendations:</b>	To call for a public hearing for the proposed property tax abatement.																										

CITY OF MARSHALL  
NOTICE OF PUBLIC HEARING REGARDING PROPOSED PROPERTY TAX ABATEMENT  
FOR HOME TAX ABATEMENT APPLICANT KOREY AND MELISSA KESTELOOT

NOTICE IS HEREBY GIVEN that the City Council of the City of Marshall Minnesota (the “City”), will hold a public hearing at a meeting of the Council beginning at 5:30 p.m., on January 12, 2021 to be held in the Minnesota Emergency Response and Industrial Training (MERIT) Center, 1001 Erie Road in Marshall, Minnesota, on the request of Home Tax Abatement Applicant that the City abate a portion of property taxes levied by the City in connection with the construction house structure. The property is located within the City and is currently identified as Parcel No. 27-143089-0. The approximate amount of assistance is \$2,970 over a maximum period of 2 years. The City Council will consider granting a property tax abatement in response to the request.

Information about the proposed tax abatement will be on file and available for public inspection at the office of the City Clerk at City Hall.

All interested persons may appear at the public hearing and present their views orally or in writing. Following the public hearing, the City Council will take action concerning the adoption or rejection of the proposed tax abatement application.

December 31, 2020

Kyle Box  
City Clerk  
City of Marshall, Minnesota

**CITY OF MARSHALL  
AGENDA ITEM REPORT**

<b>Meeting Date:</b>	Tuesday, December 22, 2020
<b>Category:</b>	CONSENT AGENDA
<b>Type:</b>	ACTION
<b>Subject:</b>	Consider Approval Resolutions Authorizing Transfer and Closure of Capital Project Fund 456 & 493
<b>Background Information:</b>	See Resolution
<b>Fiscal Impact:</b>	
<b>Alternative/ Variations:</b>	
<b>Recommendations:</b>	Approve Resolutions Authorizing Transfer and Closure of Capital Project Fund 456 & 493

RESOLUTION NUMBER \_\_\_\_\_, SECOND SERIES

RESOLUTION AUTHORIZING TRANSFER AND CLOSURE OF  
CAPITAL PROJECT FUND 456

WHEREAS, the City Council of the City of Marshall, Minnesota does authorize issuance of General Obligation Bonds to finance infrastructure projects within the City; and

WHEREAS, the City of Marshall adopted Resolution Number 4033, Second Series Awarding the Sale of \$15,735,000 General Obligation Sales Tax Bonds, Series 2014B; and

WHEREAS, the proceeds from the sale of bonds were to finance all or a portion of the costs of the construction of new facilities and improvement to the existing facilities of the MERIT Center, and the construction of new facilities of the Southwest Minnesota Regional Amateur Center; and

WHEREAS, the proceeds from the sale of bonds was deposited into the Capital Project fund 456; and

WHEREAS, Section 4.02 of Resolution Number 4033, Second Series, requires that when all improvements are completed and paid the balance in the construction fund may be used for any other public use authorized by the Special Law or credited to the Debt Service Fund; and

NOW THEREFORE, BE IT RESOLVED:

1. That the balance remaining in Capital Project Fund 456 be transferred to Debt Service Fund 322; and
2. That Capital Project Fund 456 be closed.

Passed and adopted by the Common Council this 22<sup>nd</sup> day of December 2020.

---

Robert J. Byrnes  
Mayor of the City of Marshall

ATTEST:

---

Kyle Box  
City Clerk

RESOLUTION NUMBER \_\_\_\_\_, SECOND SERIES

RESOLUTION AUTHORIZING TRANSFER AND CLOSURE OF  
CAPITAL PROJECT FUND 493

WHEREAS, the City Council of the City of Marshall, Minnesota accepted a construction grant from the Minnesota Department of Public Safety to finance certain capital improvements to the MERIT Center Track (“Projects”); and

WHEREAS, the proceeds of 3,069,956 from the grant were deposited into the Capital Project fund 493; and

WHEREAS, the “Projects” have been completed and all contracts have been paid in full; and

NOW THEREFORE, BE IT RESOLVED:

1. That the balance remaining in Capital Project Fund 493 be transferred to Capital Project Fund 401; and
2. That Capital Project Fund 493 be closed.

Passed and adopted by the Common Council this 22<sup>nd</sup> day of December 2020.

\_\_\_\_\_  
Robert J. Byrnes  
Mayor of the City of Marshall

ATTEST:

\_\_\_\_\_  
Kyle Box  
City Clerk

**CITY OF MARSHALL  
AGENDA ITEM REPORT**

<b>Meeting Date:</b>	Tuesday, December 22, 2020
<b>Category:</b>	CONSENT AGENDA
<b>Type:</b>	ACTION
<b>Subject:</b>	Consider Resolution Authorizing an Interfund Loan for Advance of Certain Costs In Connection With Tax Increment Financing District 2-2
<b>Background Information:</b>	<p>See Resolution for specific terms of the interfund loan.</p> <p>This resolution is a housing keeping item. The Office of the State Auditor does not allow a TIF District to have a negative cash balance when reporting annually. Since all TIF Districts are in one fund the district does not have a true negative cash balance but when reporting to the State it would appear the opposite.</p> <p>This interfund loan will only be for 2020 as the tax increment received from next year's collection will allow the district to have sufficient funds to pay the obligation when reporting to the State.</p>
<b>Fiscal Impact:</b>	
<b>Alternative/ Variations:</b>	
<b>Recommendations:</b>	Approve Resolution Authorizing An Interfund Loan For Advance Of Certain Costs In Connection With Tax Increment Financing District 2-2

RESOLUTION NUMBER \_\_\_\_\_, SECOND SERIES

RESOLUTION AUTHORIZING AN INTERFUND LOAN FOR ADVANCE OF CERTAIN COSTS IN CONNECTION WITH TAX INCREMENT FINANCING DISTRICT 2-2

BE IT RESOLVED by the City Council (the "Council") of the City of Marshall, Minnesota (the "City"), as follows:

Section 1. Background.

1.01. The City has heretofore approved the establishment of Tax Increment Financing District 2-2 (the "TIF District") within Redevelopment Project No. 2 (the "Project"), and has adopted a Tax Increment Financing Plan (the "TIF Plan") for the purpose of financing certain improvements within the Project.

1.02. The City has determined to pay for certain costs identified in the TIF Plan consisting of land/building acquisition, site improvements/preparation, affordable housing construction, public parking facilities, streets and sidewalks, other qualifying improvements, interest and administrative costs (collectively, the "Qualified Costs"), which costs may be financed on a temporary basis from City funds available for such purposes.

1.03. Under Minnesota Statutes, Section 469.178, Subd. 7, the City is authorized to advance or loan money from the City's general fund or any other fund from which such advances may be legally authorized, in order to finance the Qualified Costs.

1.04. The City intends to reimburse itself for the Qualified Costs from tax increments derived from the TIF District in accordance with the terms of this resolution (which terms are referred to collectively as the "Interfund Loan").

Section 2. Terms of Interfund Loan.

2.01. The City hereby authorizes the advance of up to \$50,000 from the General Fund as Qualified Costs. The City shall reimburse itself for such advances together with interest at the rate stated below. Interest accrues on the principal amount from the date of each advance. The maximum rate of interest permitted to be charged is limited to the greater of the rates specified under Minnesota Statutes, Section 270C.40 or Section 549.09 as of the date the loan or advance is authorized, unless the written agreement states that the maximum interest rate will fluctuate as the interest rates specified under Minnesota Statutes, Section 270C.40 or Section 549.09 are from time to time adjusted. The interest rate shall be 4%.

2.02. Principal and interest ("Payments") on the Interfund Loan shall be paid annually on each December 31 (each a "Payment Date"), commencing on the first Payment Date on which the City has Available Tax Increment (defined below), or on any other dates determined by the City Administrator, through the date of last receipt of tax increment from the TIF District.

2.03. Payments on this Interfund Loan are payable solely from "Available Tax Increment," which shall mean, on each Payment Date, tax increment available after other

obligations have been paid, or as determined by the City Administrator, generated in the preceding twelve (12) months with respect to the property within the TIF District and remitted to the City by Lyon County, all in accordance with Minnesota Statutes, Sections 469.174 to 469.1794, all inclusive, as amended. Payments on this Interfund Loan may be subordinated to any outstanding or future bonds, notes or contracts secured in whole or in part with Available Tax Increment and are on parity with any other outstanding or future interfund loans secured in whole or in part with Available Tax Increment.

2.04. The principal sum and all accrued interest payable under this Interfund Loan are pre- payable in whole or in part at any time by the City without premium or penalty. No partial prepayment shall affect the amount or timing of any other regular payment otherwise required to be made under this Interfund Loan.

2.05. This Interfund Loan is evidence of an internal borrowing by the City in accordance with Minnesota Statutes, Section 469.178, Subd. 7, and is a limited obligation payable solely from Available Tax Increment pledged to the payment hereof under this resolution. This Interfund Loan and the interest hereon shall not be deemed to constitute a general obligation of the State of Minnesota or any political subdivision thereof, including, without limitation, the City. Neither the State of Minnesota, nor any political subdivision thereof shall be obligated to pay the principal of or interest on this Interfund Loan or other costs incident hereto except out of Available Tax Increment, and neither the full faith and credit nor the taxing power of the State of Minnesota or any political subdivision thereof is pledged to the payment of the principal of or interest on this Interfund Loan or other costs incident hereto. The City shall have no obligation to pay any principal amount of the Interfund Loan or accrued interest thereon, which may remain unpaid after the final Payment Date.

2.06. The City may amend the terms of this Interfund Loan at any time by resolution of the City Council, including a determination to forgive the outstanding principal amount and accrued interest to the extent permissible under law.

Section 3. Effective Date. This resolution is effective upon the date of its approval.

Passed and adopted by the Common Council this 22nd day of December 2020.

\_\_\_\_\_  
Robert J. Byrnes  
Mayor of the City of Marshall

ATTEST:

\_\_\_\_\_  
Kyle Box  
City Clerk

CITY CLERK'S CERTIFICATE

I, the undersigned, being the duly qualified and acting City Clerk of the City of Marshall, Minnesota, DO HEREBY CERTIFY that I have carefully compared the attached and foregoing extract of minutes of a duly called and regularly held meeting of the City Council of said City held on December 22, 2020, with the original minutes thereof on file in my office and I further certify that the same is a full, true, and correct transcript thereof insofar as said minutes relate to the tax increment and related actions referenced therein with respect to Interfund Loan.

Councilmember \_\_\_\_\_ moved the adoption of the foregoing resolution, the reading of which was waived by unanimous consent of the Council, and said motion was duly seconded by Councilmember \_\_\_\_\_, and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

whereupon said resolution was declared duly adopted.

WITNESS My hand officially and the official seal of the City this \_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
City Clerk  
Marshall, Minnesota



## CITY OF MARSHALL AGENDA ITEM REPORT

<b>Meeting Date:</b>	Tuesday, December 22, 2020
<b>Category:</b>	CONSENT AGENDA
<b>Type:</b>	ACTION
<b>Subject:</b>	Consider Approval Resolution Authorizing Transfer of Funds from Fund 256 to Special Revenue Fund 258
<b>Background Information:</b>	See Resolution
<b>Fiscal Impact:</b>	
<b>Alternative/ Variations:</b>	
<b>Recommendations:</b>	Approve Resolution Authorizing Transfer of Funds from Fund 256 to Special Revenue Fund 258

RESOLUTION NUMBER \_\_\_\_\_, SECOND SERIES

RESOLUTION AUTHORIZING TRANSFER OF FUNDS FROM FUND 256 TO SPECIAL  
REVENUE FUND 258

WHEREAS, the City of Marshall collects revenues in Special Revenue Fund 256 and transfers needed operating cash to Special Revenue Fund 258, Red Baron Arena and Expo; and

WHEREAS, the Red Baron Arena and Expo Fund had unanticipated expenses and reduced revenue in 2020; and.

WHEREAS, due to the unanticipated expenses and reduced revenue in fund 258, the Red Baron Arena and Expo Fund, resulted in a negative cash balance.

NOW THEREFORE, BE IT RESOLVED, the City Council of the City of Marshall authorizes the transfer of funds from Fund 256 in the amount of \$100,000 to Fund 258.

Passed and adopted by the City Council this 22<sup>nd</sup> day of December 2020.

\_\_\_\_\_  
Robert J. Byrnes  
Mayor of the City of Marshall

ATTEST:

\_\_\_\_\_  
Kyle Box  
City Clerk

<b>Meeting Date:</b>	Tuesday, December 22, 2020
<b>Category:</b>	CONSENT AGENDA
<b>Type:</b>	ACTION
<b>Subject:</b>	Wastewater Treatment Facilities Improvement Project – Consider Payment of Invoice 0261320 to Bolton & Menk, Inc.
<b>Background Information:</b>	<p>Attached is Invoice 0261320 to Bolton &amp; Menk, Inc., of Mankato, Minnesota, in the amount of \$27,854.25</p> <p>As this project is financed with a Public Facilities Authority low interest loan through the State of Minnesota, pay applications are required to be placed on the City Council agenda for approval.</p>
<b>Fiscal Impact:</b>	This project is financed with a Public Facilities Authority low interest loan through the State of Minnesota.
<b>Alternative/ Variations:</b>	No alternative actions recommended.
<b>Recommendations:</b>	that the Council authorize payment of Invoice 0261320 to Bolton & Menk, Inc., of Mankato, Minnesota, in the amount of \$27,854.25.



Real People. Real Solutions.

Please Remit To: Bolton & Menk, Inc.  
 1960 Premier Drive | Mankato, MN 56001-5900  
 507-625-4171 | 507-625-4177 (fax)

Payment by Credit Card Available Online at [www.Bolton-Menk.com](http://www.Bolton-Menk.com)  
 To Ensure Proper Credit, Provide Invoice Numbers with Payment

City of Marshall  
 Wastewater Treatment Facility  
 Bob Van Moer, Wastewater Superintendent  
 600 Erie Street  
 Marshall, MN 56258

November 30, 2020  
 Project No: T22.115360  
 Invoice No: 0261320  
 Client Account: MARS

**Marshall/WWTF Improvements**

Marshall WWTF Improvement

Professional Services per Agreement from October 17, 2020 through November 13, 2020:

Construction Services (004)

**Professional Services**

	Hours	Amount	
Meetings/Hearing/Presentation			
Principal	142.00	26,270.00	
Printing/Copying			
Administrative	1.00	100.00	
Contract Admin/Construction Engineering			
Design Engineer	4.00	740.00	
Grant/Funding Application			
Specialist	3.00	367.50	
<b>Totals</b>	150.00	27,477.50	
<b>Total Labor</b>			<b>27,477.50</b>

**Consultants**

Barr Engineering Company		342.50	
<b>Total Consultants</b>	<b>1.10 times</b>	<b>342.50</b>	<b>376.75</b>

**Billing Limits**

	Current	Prior	To-Date
Total Billings	27,854.25	412,398.28	440,252.53
Limit			900,000.00
Remaining			459,747.47

**Total this Task \$27,854.25**

**Total this Invoice \$27,854.25**

VENDOR # 0724  
 INVOICE # 0261320  
 \$ AMOUNT 27,854.25  
 DATE 11-30-2020  
 ACCT & PROJ # 602-49500-55120 Proj. W13  
 DESCRIPTION WWTF Improv.  
 SIGNATURE [Signature]



## CITY OF MARSHALL AGENDA ITEM REPORT

<b>Meeting Date:</b>	Tuesday, December 22, 2020
<b>Category:</b>	CONSENT AGENDA
<b>Type:</b>	ACTION
<b>Subject:</b>	Consider approval of the bills/project payments
<b>Background Information:</b>	Staff encourages the City Council Members to contact staff in advance of the meeting regarding these items if there are questions. Construction contract questions are encouraged to be directed to Director of Public Works Jason Anderson at 537-6051 or Finance Director Karla Drown at 537-6764
<b>Fiscal Impact:</b>	
<b>Alternative/ Variations:</b>	
<b>Recommendations:</b>	The following bills and project payments be authorized for payment

ST.AUBIN DRYWALL LLC

711 WEST COLLEGE  
MARSHALL, MN 56258

# ST.AUBIN DRYWALL LLC

**CITY OF MARSHALL  
344 WEST MAIN  
MARSHALL, MN. 56258-1313**

DATE	INVOICE #
12/5/2020	1929

TERMS	DUE DATE	PROJECT
Net 15	12/20/2020	Main stay coffee

DESCRIPTION	AMOUNT
DRYWALL CONTRACT BILLING main stay coffee shop wall rebuild Partial billing for completed work	64,000.00
<b>Total</b>	<b>\$64,000.00</b>

MINUTES  
CITY HALL COMMITTEE MEETING  
Tuesday November 3, 2020, 1:30 PM  
Southwest Minnesota State University  
Social Science Building Room 235

MEMBERS PRESENT: John DeCramer, Russ Labat, James Lozinski

STAFF PRESENT: Sharon Hanson, City Administrator; Ray Henriksen, Building Official; Plan Reviewer Ilya Gutman; Owners Rep Scott VanDerMillen

The meeting was called to order by Chairman Lozinski at 1:30 PM

Motion by Labat, seconded by DeCramer to approve the minutes of October 20 and October 22, 2020. All voted in favor.

Building Official Ray Henriksen provided a general update on City Hall work including a request to reconsider the design for the outside exit for the far NW door (the door that exits the Council Chambers). The current design provided for sloped sidewalk for entrance/exit. Per Building Code, there are exceptions for secondary exit when it is a remodel versus new construction. Both Henriksen and Gutman stated that they interpret and support the precipice that the City Hall project is a remodel and therefore the allowance to use a step for an exit would be allowed over a sloped exit. The step would be a 7-inch step. Motion by DeCramer, seconded by Labat to proceed with step versus slope design and direct Henriksen to inform Engan and Associates. All voted in favor.

Discussion occurred on SE wall prices/costs known as PR 4. To date we have not received final numbers. Chairman Lozinski encouraged staff to push Brennan and Engan for follow-up on this matter.

Henriksen provide a quote on demolition and rebuild of Main Stay wall. The quote from St. Aubin Drywall LLC was in the amount of \$68,900.00 Motion by DeCramer, seconded by Labat to approve the quote from St. Aubin Drywall LLC, recommend to full Council and direct staff to ensure that Main Stay owner will be in agreement with future ownership and maintenance. The quote does not include final finish materials.

Hanson provided a review of security systems and provided the Committee a hard copy of two quotes: Pro-Tec Design and Living Connected. Both quotes included wiring, installation and Living Connected also included door hardware. Discussion on elimination of some of the work due to Fran's Communication being hired to complete the low-voltage wiring. Based on the quotes, it appeared that Pro-Tech Design included higher installation costs. Motion by Lozinski, seconded by DeCramer to proceed with Living Connected quote and recommend to full council when final quote numbers can be achieved after hardware and wiring costs can be finalized. All voted in favor.

Hearing no further business, at 2:30 PM, Member Labat Motioned, Seconded by DeCramer to adjourn. All voted in favor.

Respectfully Submitted,  
Sharon Hanson  
City Administrator



Marshall, MN

# Council Check Report

By Vendor Name

Date Range: 12/18/2020 - 12/22/2020

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
<b>Bank Code: AP-REG AP</b>						
5813	ACE HOME & HARDWARE	12/18/2020	Regular	0.00	239.51	117814
1533	AGPLUS COOPERATIVE	12/18/2020	Regular	0.00	488.64	117816
0578	AMAZON CAPITAL SERVICES	12/18/2020	EFT	0.00	578.00	5706
3761	AMERICAN BOTTLING CO.	12/18/2020	Regular	0.00	86.88	117817
0581	AMERICAN ENGINEERING TESTING INC	12/18/2020	EFT	0.00	200.00	5707
3582	ANDERSON, TIM	12/18/2020	EFT	0.00	102.68	5708
6694	ARAMARK UNIFORM & CAREER APPAREL GROUP,	12/18/2020	EFT	0.00	93.37	5709
0630	ARCTIC GLACIER	12/18/2020	Regular	0.00	175.98	117818
5447	ARTISAN BEER COMPANY	12/18/2020	Regular	0.00	1,687.95	117819
0633	ASCE	12/18/2020	Regular	0.00	275.00	117820
0656	AVERA MARSHALL REGIONAL MED CTR	12/18/2020	Regular	0.00	233.00	117821
2340	BAKER TILLY MUNICIPAL ADVISORS, LLC	12/18/2020	EFT	0.00	495.27	5710
0688	BELLBOY CORPORATION	12/18/2020	EFT	0.00	7,171.12	5711
0689	BEND RITE FABRICATION INC	12/18/2020	Regular	0.00	864.50	117822
0699	BEVERAGE WHOLESALERS	12/18/2020	Regular	0.00	59,277.12	117823
6219	BLACKSTRAP, INC.	12/18/2020	EFT	0.00	1,883.98	5712
0724	BOLTON & MENK INC	12/18/2020	EFT	0.00	27,854.25	5713
0018	BORDER STATES ELECTRIC SUPPLY	12/18/2020	EFT	0.00	158.48	5714
4457	BREAKTHRU BEVERAGE	12/18/2020	Regular	0.00	22,049.63	117825
6468	BRENNAN CONSTRUCTION OF MN, INC	12/18/2020	Regular	0.00	400.00	117827
5696	BROTHERS FIRE PROTECTION	12/18/2020	EFT	0.00	498.00	5715
0799	CARLOS CREEK WINERY	12/18/2020	Regular	0.00	798.00	117828
0815	CATTOOR OIL COMPANY INC	12/18/2020	EFT	0.00	112.06	5716
6692	CHRISTENSEN BROADCASTING LLC	12/18/2020	Regular	0.00	390.00	117829
0875	COMPUTER MAN INC	12/18/2020	EFT	0.00	3,863.75	5717
5545	CROW RIVER WINERY	12/18/2020	Regular	0.00	462.00	117830
6508	CROWN UNDERGROUND	12/18/2020	Regular	0.00	1,600.00	117831
0934	D & G EXCAVATING INC	12/18/2020	EFT	0.00	13,318.25	5718
3819	DACOTA PAPER CO	12/18/2020	Regular	0.00	497.13	117832
5731	DOLL DISTRIBUTING	12/18/2020	EFT	0.00	24,715.55	5719
1020	DUIINCK BROS., INC.	12/18/2020	EFT	0.00	72,970.69	5720
6691	E BOSSUYT FAMILY FARMS	12/18/2020	Regular	0.00	2,475.00	117833
1061	EMERGENCY APPARATUS MAINTENANCE INC	12/18/2020	Regular	0.00	3,342.84	117834
4858	ENGRAVESTONE	12/18/2020	Regular	0.00	1,234.00	117835
1090	FASTENAL COMPANY	12/18/2020	EFT	0.00	513.91	5721
1158	GALLS INC	12/18/2020	EFT	0.00	84.59	5722
5588	GISLASON, DAVID	12/18/2020	Regular	0.00	1,410.00	117836
6478	GOPHER STATE ONE CALL	12/18/2020	EFT	0.00	159.30	5723
1199	GRAHAM TIRE AND AUTOMOTIVE SERVICES	12/18/2020	Regular	0.00	26.00	117837
6127	GRANDVIEW VALLEY WINERY, INC	12/18/2020	Regular	0.00	1,200.00	117838
1215	GREENWOOD NURSERY	12/18/2020	Regular	0.00	712.00	117839
1243	HARDWARE HANK	12/18/2020	EFT	0.00	161.14	5724
1256	HAWKINS INC	12/18/2020	Regular	0.00	10,950.08	117840
6430	HEARTLAND ELECTRIC, INC	12/18/2020	Regular	0.00	30,766.91	117841
6049	HERC U LIFT	12/18/2020	Regular	0.00	93.96	117842
1251	HESS CONCRETE	12/18/2020	Regular	0.00	49,074.20	117843
1291	HOFFMAN FILTER SERVICE	12/18/2020	Regular	0.00	45.00	117844
1311	HYVEE FOOD STORES INC	12/18/2020	Regular	0.00	850.00	117845
1399	JOHNSON BROTHERS LIQUOR COMPANY	12/18/2020	Regular	0.00	23,027.13	117846
3564	KESTELOOT ENTERPRISES, INC	12/18/2020	EFT	0.00	546.69	5725
4511	KRUSE BUICK PONTIAC GMC, INC	12/18/2020	Regular	0.00	208.80	117849
4140	KRUSE FORD-LINCOLN-MERCURY, INC	12/18/2020	Regular	0.00	33,580.00	117850
5138	L & A SYSTEMS, LLC	12/18/2020	EFT	0.00	684.79	5726
3653	LANGUAGE LINE SERVICES	12/18/2020	EFT	0.00	28.70	5727

Council Check Report

Date Range: 12/18/2020 - 12/22/2020

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
6068	LEHMAN, CHRISTINE	12/18/2020	EFT	0.00	40.00	5728
1508	LOCKWOOD MOTORS INC.	12/18/2020	Regular	0.00	195.87	117851
1545	LYON COUNTY HIGHWAY DEPARTMENT	12/18/2020	Regular	0.00	6,159.70	117852
1548	LYON COUNTY LANDFILL	12/18/2020	Regular	0.00	171.05	117854
1552	LYON COUNTY RECORDER	12/18/2020	Regular	0.00	152.00	117855
1553	LYON COUNTY SHERIFF'S DEPT.	12/18/2020	Regular	0.00	1,034.00	117856
1555	LYON LINCOLN ELECTRIC COOPERATIVE INC	12/18/2020	Regular	0.00	40.68	117857
6693	MACGRATH, LARRY	12/18/2020	Regular	0.00	175.00	117858
1570	MADDEN UPHOLSTERY & HOME DECORATING INC	12/18/2020	Regular	0.00	40.00	117859
1603	MARSHALL ANIMAL CLINIC	12/18/2020	Regular	0.00	60.10	117860
1604	MARSHALL AREA CHAMBER OF COMMERCE	12/18/2020	EFT	0.00	2,095.00	5729
1616	MARSHALL CONVENTION & VISITORS BUREAU	12/18/2020	EFT	0.00	14,232.38	5730
6500	MARSHALL GOLF CLUB	12/18/2020	Regular	0.00	1,700.00	117861
1633	MARSHALL MUNICIPAL UTILITIES	12/18/2020	EFT	0.00	14,789.00	5731
5924	MAXWELL FOOD EQUIPMENT	12/18/2020	Regular	0.00	35.76	117862
6586	MCDYER TOOLS	12/18/2020	Regular	0.00	130.50	117863
4980	MENARDS INC	12/18/2020	Regular	0.00	578.01	117864
1839	MINNESOTA VALLEY TESTING LABS INC	12/18/2020	EFT	0.00	130.40	5732
1766	MN DEPT OF AGRICULTURE	12/18/2020	Regular	0.00	95.00	117865
3555	MN DOT	12/18/2020	Regular	0.00	2,565.15	117866
1864	MONTES ELECTRIC INC	12/18/2020	Regular	0.00	663.36	117867
1938	NEWMAN SIGNS	12/18/2020	EFT	0.00	37.36	5733
1945	NORMS GTC	12/18/2020	Regular	0.00	176.90	117868
1986	NORTH CENTRAL INTERNATIONAL, INC	12/18/2020	EFT	0.00	847.33	5734
1946	NORTH CENTRAL LABS	12/18/2020	EFT	0.00	2,012.24	5735
5891	ONE OFFICE SOLUTION	12/18/2020	EFT	0.00	753.51	5736
3809	O'REILLY AUTOMOTIVE STORES, INC	12/18/2020	Regular	0.00	416.37	117870
3597	PAAPE DISTRIBUTING CO	12/18/2020	EFT	0.00	1,009.50	5737
5205	PAINTED PRAIRIE VINEYARD	12/18/2020	EFT	0.00	300.00	5738
2019	PAUSTIS WINE COMPANY	12/18/2020	Regular	0.00	11,472.50	117871
2026	PEPSI COLA BOTTLING OF PIPESTONE MN INC	12/18/2020	EFT	0.00	82.95	5739
2036	PHILLIPS WINE AND SPIRITS INC	12/18/2020	Regular	0.00	24,375.50	117872
2064	POWERPLAN	12/18/2020	Regular	0.00	585.44	117876
6166	PULVER MOTOR SVC, LLC	12/18/2020	EFT	0.00	275.00	5740
2096	QUARNSTROM & DOERING, PA	12/18/2020	EFT	0.00	4,263.97	5741
2112	R and G CONSTRUCTION COMPANY INC	12/18/2020	EFT	0.00	37,682.70	5742
5979	RICK'S WELDING INC	12/18/2020	Regular	0.00	17,033.00	117877
0481	ROKEH, JASON	12/18/2020	Regular	0.00	250.00	117878
2201	RUNNINGS SUPPLY INC	12/18/2020	EFT	0.00	100.53	5743
6576	SAFETY FIRST PLAYGROUND MAINTENANCE	12/18/2020	Regular	0.00	2,513.00	117879
6585	SCHAFFER, KAREN & JUSTIN	12/18/2020	Regular	0.00	500.00	117880
2232	SCHNAIBLE, MASON	12/18/2020	Regular	0.00	175.00	117881
2253	SEELYE PLASTICS INC	12/18/2020	EFT	0.00	376.64	5744
4855	SOUTHERN GLAZER'S OF MN	12/18/2020	EFT	0.00	18,019.04	5745
2373	STREICHERS	12/18/2020	EFT	0.00	1,187.94	5746
2395	SWEDE'S SERVICE CENTER	12/18/2020	Regular	0.00	940.99	117882
6277	TALKING WATERS BREWING CO, LLC	12/18/2020	EFT	0.00	896.00	5747
6698	TELCOM CONSTRUCTION	12/18/2020	Regular	0.00	400.00	117883
2429	TKDA	12/18/2020	EFT	0.00	831.93	5748
6389	TOWNE & COUNTRY EXCAVATING LLC	12/18/2020	EFT	0.00	1,581.28	5749
6156	TRUE BRANDS	12/18/2020	EFT	0.00	265.84	5750
2472	ULTRA-CHEM, INC.	12/18/2020	Regular	0.00	257.65	117884
6699	UNIQUE OPPORTUNITIES MARSHALL, LLC	12/18/2020	Regular	0.00	400.00	117885
6126	UNITED COMMUNITY ACTION PARTNERSHIP	12/18/2020	EFT	0.00	125,208.85	5751
4402	UPS	12/18/2020	Regular	0.00	4.02	117886
5733	VAST BROADBAND	12/18/2020	Regular	0.00	1,765.80	117888
6509	VAST BROADBAND	12/18/2020	Regular	0.00	400.00	117887
4489	VERIZON WIRELESS	12/18/2020	EFT	0.00	84.05	5752
2538	VIKING COCA COLA BOTTLING COMPANY	12/18/2020	EFT	0.00	438.85	5753
4594	VINOUCPIA	12/18/2020	EFT	0.00	2,657.25	5754
2566	WEF	12/18/2020	Regular	0.00	105.00	117890

Council Check Report

Date Range: 12/18/2020 - 12/22/2020

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
2591	WESTERN PRINT GROUP	12/18/2020	EFT	0.00	1,600.00	5755
2605	WINE MERCHANTS	12/18/2020	Regular	0.00	1,547.32	117891

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	160	67	0.00	325,635.93
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	118	50	0.00	387,994.11
	<b>278</b>	<b>117</b>	<b>0.00</b>	<b>713,630.04</b>

### All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	160	67	0.00	325,635.93
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	118	50	0.00	387,994.11
	<b>278</b>	<b>117</b>	<b>0.00</b>	<b>713,630.04</b>

### Fund Summary

Fund	Name	Period	Amount
999	POOLED CASH FUND	12/2020	713,630.04
			<b>713,630.04</b>

**CITY OF MARSHALL, MINNESOTA**  
**PRIOR AND CURRENT YEARS CONSTRUCTION CONTRACTS**  
 12/22/2020

PROJECT #:	Coding	DATE		CONTRACTOR:	ORIGINAL CONTRACT AMOUNT:	CHANGE ORDERS	CURRENT CONTRACT AMOUNT	2018 Prior Payments	2019 Prior Payments	2020 Prior Payments	PYMTS THIS MEETING:	RETAINAGE	BALANCE:	PERCENT COMPLETE
W13	602-49500-55120	5/28/2019	WWTF Improvement Project	Magney Construction, Inc.	14,074,300.00		14,074,300.00		4,099,265.87	6,918,924.06		579,904.73	2,476,205.34	82.41%
Z52	401-41900-55130	8/13/2019	Transit ADA Bus Access Project (UCAP)(MN/DOT)	Hisken Construction Inc.	185,250.15		185,250.15			184,169.25		1,860.30	(779.40)	100.42%
E22	630-49600-55130	9/24/2019	COE Flood Control 2019 Betterments	U.S. Army Corps of Engineers	190,000.00		190,000.00		150,483.00				39,517.00	79.20%
CH1	494-41900-55120	11/12/2019	City Hall Renovation	Brennan Companies	5,030,200.00	232,733.00	5,262,933.00			3,039,722.04		263,146.65	1,960,064.31	62.76%
Z75	476-43300-55170	4/14/2020	S 4th St Reconstruction	R & G Construction	2,583,754.90	10,885.14	2,594,640.04			2,490,726.04	37,682.70	25,539.42	40,691.88	98.43%
Z76	476-43300-55170	5/26/2020	S 1st St Reconstruction	Duininck, Inc	617,136.55	5,683.75	622,820.30			491,784.67	71,111.75	29,626.13	30,297.75	95.14%
Z77	630-49600-55170	6/23/2020	Legion Field Storm Water Improvements-Phase 1	Towne & Country Excavating LLC	277,943.00	(2,967.25)	274,975.75			256,077.36	1,581.28	2,602.61	14,714.50	94.65%
Z81	401-42400-55120	7/28/2020	Fire Station Electrical Service Change Out	Heartland Mechanical, Inc	30,766.91		30,766.91				30,766.91		-	100.00%
Z81	630-49600-55170	9/8/2020	MERIT Center Outfall Project	Towne & Country Excavating LLC	251,297.00		251,297.00						251,297.00	0.00%
					<u>28,663,810.93</u>	<u>389,171.40</u>	<u>29,052,982.33</u>	<u>959,481.14</u>	<u>7,061,271.10</u>	<u>15,176,399.17</u>	<u>141,142.64</u>	<u>902,679.84</u>	<u>4,812,008.44</u>	



## CITY OF MARSHALL AGENDA ITEM REPORT

<b>Meeting Date:</b>	Tuesday, December 22, 2020
<b>Category:</b>	NEW BUSINESS
<b>Type:</b>	INFO
<b>Subject:</b>	Coalition of Greater Minnesota Cities update.
<b>Background Information:</b>	Marty Seifert from Flaherty & Hood P.A. will provide an update on CGMC issues that came up before the legislature.
<b>Fiscal Impact:</b>	None
<b>Alternative/ Variations:</b>	None
<b>Recommendations:</b>	Information Only

**CITY OF MARSHALL  
AGENDA ITEM REPORT**

<b>Meeting Date:</b>	Tuesday, December 22, 2020
<b>Category:</b>	NEW BUSINESS
<b>Type:</b>	INFO/ACTION
<b>Subject:</b>	Acceptance of Donations to Parks Department for Fiscal Year 2020
<b>Background Information:</b>	<p>The Parks Department receives generous donations from many entities each year that allow for improvements to our facilities.</p> <p>The donations to the department this year are from:</p> <p>Marshall Area Hockey Association in the amount of \$2,500.00 for the installation of heaters scorer’s table areas in the Reinhart Rink and Lockwood Rink at the Red Baron Arena &amp; Expo.</p> <p>Coleman Electric in the amount of \$1,380.00 for the installation of heaters scorer’s table areas in the Reinhart Rink and Lockwood Rink at the Red Baron Arena &amp; Expo.</p> <p>Marshall Area Youth Baseball Association in the amount of \$3,800.00 for the purchase and installation of bat and helmet racks at Independence Park.</p> <p>Friends of the Strootman Family in the amount of \$4,000.00 for custom-made table in memory of Aaron Strootman to be placed at the Boards and Blades Skatepark.</p> <p>Marshall United Soccer Association in the amount of \$5,000.00 for the purchase of 3 sets of soccer goals to be placed in various parks.</p> <p>D&amp;G Excavating in the amount of \$1,000 for dirt work done around Carter’s Court at Independence Park.</p> <p>US Bank in the amount of \$1,000 for dirt work done around Carter’s Court at Independence Park.</p> <p>The Parks Department also received donations exceeding \$10,500 for the construction of the Archery Park and donations exceeding \$250,000 for the construction of the Veteran’s Memorial at Memorial Park.</p> <p>These donations are greatly appreciated and have made significant impacts on the community and our parks.</p>
<b>Fiscal Impact:</b>	N/A
<b>Alternative/ Variations:</b>	N/A
<b>Recommendations:</b>	Adopt resolutions accepting the donations to the Parks Department for 2020.

**RESOLUTION NUMBER \_\_\_\_\_, SECOND SERIES**

**RESOLUTION ACCEPTING THE DONATION OF FUNDS  
FROM THE FRIENDS OF THE STROOTMAN FAMILY  
BY THE CITY OF MARSHALL, MINNESOTA**

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARSHALL, MINNESOTA:

That the City of Marshall, Minnesota accept a donation in the amount of \$4,000.00 from the Friends of the Strootman Family for a custom-made table to be placed at Boards and Blades Skatepark in memory of Aaron Strootman.

Passed and adopted by a two-thirds majority vote of the City Council this 22<sup>nd</sup> day of December, 2020.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

**RESOLUTION NUMBER \_\_\_\_\_, SECOND SERIES**

**RESOLUTION ACCEPTING THE DONATION OF FUNDS  
FROM D&G EXCAVATING  
BY THE CITY OF MARSHALL, MINNESOTA**

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARSHALL, MINNESOTA:

That the City of Marshall, Minnesota accept a donation in the amount of \$1,000.00 from D&G Excavating to help with dirt work done around Carter's Court.

Passed and adopted by a two-thirds majority vote of the City Council this 22<sup>nd</sup> day of December, 2020.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

**RESOLUTION NUMBER \_\_\_\_\_, SECOND SERIES**

**RESOLUTION ACCEPTING THE DONATION OF FUNDS  
FROM THE MARSHALL UNITED SOCCER ASSOCIATION  
BY THE CITY OF MARSHALL, MINNESOTA**

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARSHALL, MINNESOTA:

That the City of Marshall, Minnesota accept a donation in the amount of \$5,000.00 from the Marshall United Soccer Association to purchase and install three sets of soccer goals in various parks.

Passed and adopted by a two-thirds majority vote of the City Council this 22<sup>nd</sup> day of December, 2020.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

**RESOLUTION NUMBER \_\_\_\_\_, SECOND SERIES**

**RESOLUTION ACCEPTING THE DONATION OF FUNDS  
FROM THE MARSHALL AREA HOCKEY ASSOCIATION  
BY THE CITY OF MARSHALL, MINNESOTA**

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARSHALL, MINNESOTA:

That the City of Marshall, Minnesota accept a donation in the amount of \$2,500.00 from the Marshall Area Hockey Association to purchase and install heaters in the scorer's table areas at the Red Baron Arena & Expo.

Passed and adopted by a two-thirds majority vote of the City Council this 22<sup>nd</sup> day of December, 2020.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

**RESOLUTION NUMBER \_\_\_\_\_, SECOND SERIES**

**RESOLUTION ACCEPTING THE DONATION OF FUNDS  
FROM US BANK  
BY THE CITY OF MARSHALL, MINNESOTA**

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARSHALL, MINNESOTA:

That the City of Marshall, Minnesota accept a donation in the amount of \$1,000.00 from US Bank to help with dirt work done around Carter's Court.

Passed and adopted by a two-thirds majority vote of the City Council this 22<sup>nd</sup> day of December, 2020.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

**RESOLUTION NUMBER \_\_\_\_\_, SECOND SERIES**

**RESOLUTION ACCEPTING THE DONATION OF FUNDS  
FROM COLEMAN ELECTRIC  
BY THE CITY OF MARSHALL, MINNESOTA**

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARSHALL, MINNESOTA:

That the City of Marshall, Minnesota accept a donation in the amount of \$1,380.00 from Coleman Electric to install heaters in the scorer's table areas at the Red Baron Arena & Expo.

Passed and adopted by a two-thirds majority vote of the City Council this 22<sup>nd</sup> day of December, 2020.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

**RESOLUTION NUMBER \_\_\_\_\_, SECOND SERIES**

**RESOLUTION ACCEPTING THE DONATION OF FUNDS  
FROM THE MARSHALL AREA YOUTH BASEBALL ASSOCIATION (MAYBA)  
BY THE CITY OF MARSHALL, MINNESOTA**

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARSHALL, MINNESOTA:

That the City of Marshall, Minnesota accept a donation in the amount of \$3,800.00 from the Marshall Area Youth Baseball Association to purchase and install bat and helmet racks at Independence Park Baseball Fields.

Passed and adopted by a two-thirds majority vote of the City Council this 22<sup>nd</sup> day of December, 2020.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

**RESOLUTION NUMBER \_\_\_\_\_, SECOND SERIES**

**RESOLUTION ACCEPTING THE DONATION OF FUNDS  
FOR ARCHERY PARK CONSTRUCTION  
BY THE CITY OF MARSHALL, MINNESOTA**

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARSHALL, MINNESOTA:

That the City of Marshall, Minnesota accept donations in the amount of \$10,500.00 from various donors to be used towards the construction of the Archery Park.

Passed and adopted by a two-thirds majority vote of the City Council this 22<sup>nd</sup> day of December, 2020.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

Archery Sponsorship Support

Date

Received	Organziation	Amount	
2019	Buffalo Ridge NWTF	\$500	
2020	Hisken Construction	\$1,000	In-kind cement work
2020	R&G Construction	\$1,000	In-kind dirt work
2020	Buffalo Ridge Concrete	\$250	In-kind cement discount
2020	CE Signs & Design (Lucan)	\$500	In-kind sign work
2020	Action Manufacturing	\$500	In-kind bow stands
12/31/2018	Agri-Systems	\$500	Ck# 63427
1/8/2019	Pheasants Forever	\$500	
1/17/2019	QDMA (Quality Deer Mgt Assoc.)	\$500	
6/3/2019	Pulver Towing	\$250	
6/4/2019	Ziegler Cat	\$500	\$250 Cash/\$250 Machine Rental
8/6/2019	Brouwer Family	\$250	Credit to Independent Lumber
8/6/2019	Independent Lumber	\$500	Credit towards IL materials
10/1/2019	Rocky Mountain Elk Foundation	\$1,000	
12/11/2019	Saratoga Archery	\$500	
1/27/2020	Marshall Community Foundation	\$5,000	Grant
5/4/2020	Barrels & Arrows	\$1,000	Rec \$1000 on 5/4/20
5/4/2020	Paul's Flooring & Installation	\$500	cashier's check

**Total dollars received**                      **\$10,500**  
 Total in-kind dollars                              \$4,250  
**Total committed**                              **\$14,750**

\$14,750

**RESOLUTION NUMBER \_\_\_\_\_, SECOND SERIES**

**RESOLUTION ACCEPTING THE DONATION OF FUNDS  
FOR VETERAN’S MEMORIAL CONSTRUCTION  
BY THE CITY OF MARSHALL, MINNESOTA**

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARSHALL, MINNESOTA:

That the City of Marshall, Minnesota accept donations in the amount of \$185,000.00 from various donors to be used towards the construction of the Veteran’s Memorial at Memorial Park.

Passed and adopted by a two-thirds majority vote of the City Council this 22<sup>nd</sup> day of December, 2020.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

	First Name	Last Name	Amount Paid	Registration Date
1	Gary	Becker	\$200.00	10/10/2017
2	Phyllis	Labat	\$350.00	10/10/2017
3	John & Esther McLaughlin	Foundation	\$20,000.00	11/08/2017
4	Carol	Simmons	\$350.00	11/08/2017
5	Don	Williams	\$700.00	12/18/2017
6	Perry	Banks	\$350.00	12/19/2017
7	Dennis	Lien	\$1,000.00	02/27/2018
8	Richard	Beernaert	\$350.00	04/02/2018
9	Richard	Beernaert	\$350.00	04/02/2018
10	Dean	Carlson	\$1,000.00	04/03/2018
11	Carol	Simmons	\$1,000.00	04/03/2018
12	Carol	Simmons	\$600.00	04/03/2018
13	Dan	Markell	\$1,000.00	04/12/2018
14	Dan	Markell	\$1,000.00	04/12/2018
15	Cathy	Kruse	\$350.00	04/19/2018
16	Cathy	Kruse	\$350.00	04/19/2018
17	Mary Jo	Bossuyt	\$1,000.00	05/11/2018
18	Rich	Kesteloot	\$1,000.00	05/14/2018
19	Marshall American	Legion	\$5,000.00	05/16/2018
20	Jeaneen	Stelter - Nelson	\$650.00	05/25/2018
21	Don	Giles	\$25.00	06/15/2018
22	Tom	Polfliet	\$50.00	06/15/2018
23	Carol	Simmons	\$810.00	06/15/2018
24	Jan	Swanson	\$1,000.00	06/15/2018
25	Jan	Swanson	\$225.00	06/15/2018
26	DM	Dahm	\$100.00	06/27/2018
27	Jules	Golstein	\$50.00	06/27/2018
28	Kathryn	Lorenz	\$100.00	06/27/2018
29	Ronald	Peterson	\$100.00	06/27/2018
30	James and Charlotte	Schreifels	\$50.00	06/29/2018
31	Veterans of Foreign	Wars (VFW)	\$4,000.00	07/17/2018
32	MDU Resources	Foundation	\$2,500.00	07/24/2018
33	MHS Class of	1965 (Bruce Knieff)	\$550.00	07/31/2018
34	Dale	Schroeder	\$350.00	08/21/2018
35	Violet	DeVos	\$10.00	08/28/2018
36	MHS Class of	1965	\$700.00	08/30/2018
37	MHS Class of	1965	\$50.00	09/26/2018
38	Carol	Simmons	\$700.00	09/26/2018
39	Paul K	Erbes	\$1,000.00	10/09/2018
40	Carr Family	Foundation	\$25,000.00	12/11/2018
41	Francis	Maeyaert	\$5,000.00	12/13/2018
42	Knights of	Columbus	\$600.00	01/08/2019
43	Greg	Boerboom	\$1,000.00	01/29/2019
44	Ken	Versaevel	\$20.00	02/05/2019
45	Marshall American	Legion	\$5,000.00	04/04/2019
46	Veterans of Foreign	Wars (VFW)	\$7,000.00	07/16/2019

47	Ken	Versaevel	\$600.00	09/11/2019
48	Linda	Brady	\$350.00	09/23/2019
49	Clayton	Ellingson	\$350.00	10/22/2019
50	MHS	Social Studies/NHS	\$175.00	11/25/2019
51	Beverage	Wholesalers Inc	\$1,714.13	12/04/2019
52	Georgia	Boerboom	\$310.00	12/18/2019
53	Michael J	Naber	\$350.00	05/14/2020
54	Francis	Maeyaert	\$600.00	07/07/2020
55	Veterans of Foreign	Wars (VFW)	\$13,000.00	07/07/2020
56	Violet	DeVos	\$10.00	07/13/2020
57	Rosemary	Wilmes	\$350.00	07/30/2020
58	Barry	Andres	\$600.00	08/03/2020
59	Mable C	Andres	\$600.00	08/03/2020
60	Ken	Buysse	\$350.00	08/03/2020
61	Ken	Buysse	\$350.00	08/03/2020
62	Margaret	Olafson	\$350.00	08/03/2020
63	Margaret	Olafson	\$350.00	08/03/2020
64	Frank	De Sleer	\$600.00	08/06/2020
65	Frank	De Sleer	\$600.00	08/06/2020
66	Marshall American	Legion	\$1,000.00	08/07/2020
67	Fran	DeBaere	\$350.00	08/12/2020
68	Fran	DeBaere	\$350.00	08/12/2020
69	Ed L	Scheele	\$350.00	08/13/2020
70	Violet	DeVos	\$3,000.00	08/14/2020
71	Judy	Leibfried	\$350.00	08/14/2020
72	Preston	Stensrud	\$350.00	08/14/2020
73	Phyllis	Wallin	\$350.00	08/14/2020
74	Brady	Webb	\$350.00	08/14/2020
75	Carmen	Brusnvold	\$350.00	08/17/2020
76	Ramona	Buysse	\$600.00	08/17/2020
77	Kathy	Christensen	\$600.00	08/17/2020
78	Pat	Drown	\$350.00	08/17/2020
79	Amber	Greeley	\$350.00	08/17/2020
80	Norma	Miller	\$350.00	08/17/2020
81	Ken	Mukomela	\$600.00	08/17/2020
82	Tara	Onken	\$350.00	08/17/2020
83	Doreen	Peterson	\$600.00	08/17/2020
84	Doreen	Peterson	\$350.00	08/17/2020
85	Dave	Powell	\$350.00	08/17/2020
86	Norma	Raske	\$350.00	08/17/2020
87	Gary	Smidt	\$600.00	08/17/2020
88	Gary	Smidt	\$350.00	08/17/2020
89	Mrs.	Tegels	\$600.00	08/17/2020
90	Frances	Andrzejewski	\$1,000.00	08/18/2020
91	Susan	Furan	\$350.00	08/18/2020
92	Douglas E	Heise	\$350.00	08/18/2020
93	Bruce	Knieff	\$1,000.00	08/18/2020

94	Ron	Ormberg	\$350.00	08/18/2020
95	Carol	Simmons	\$350.00	08/18/2020
96	Roxy	Moon	\$350.00	08/19/2020
97	Allison	Vandelanotte	\$350.00	08/19/2020
98	Allison	Vandelanotte	\$350.00	08/19/2020
99	Kathleen	Jewett	\$350.00	08/20/2020
100	Josie	Farasyn	\$350.00	08/24/2020
101	Mike	Pruszyński	\$350.00	08/24/2020
102	James T	Rowe	\$350.00	08/24/2020
103	James T	Rowe	\$350.00	08/24/2020
104	James T	Rowe	\$350.00	08/24/2020
105	James T	Rowe	\$350.00	08/24/2020
106	Michael	Verdeck	\$350.00	09/22/2020
107	Veterans of Foreign	Wars (VFW)	\$8,500.00	09/29/2020
108	Veterans of Foreign	Wars (VFW)	\$8,500.00	09/30/2020
109	Marshall American	Legion	\$2,000.00	10/01/2020
110	Conni & Stan	Stensrud	\$750.00	10/01/2020
111	Robert or D'Ann	Newman	\$350.00	10/05/2020
112	Carol and Doug	Abels	\$50.00	10/06/2020
113	Gerald	Abels	\$50.00	10/06/2020
114	Darrell	Mercie	\$350.00	10/09/2020
115	Kerry	Running	\$700.00	10/13/2020
116	Jean	Blomme	\$1,000.00	10/16/2020
117	Ardys	Hughes	\$600.00	10/16/2020
118	Lois	Novosad	\$350.00	10/19/2020
119	Nick	Sovell	\$350.00	10/19/2020
120	Nick	Sovell	\$350.00	10/19/2020
121	G S	Taylor	\$350.00	10/19/2020
122	Bernard	Wing	\$350.00	10/19/2020
123	Roger L	Dale	\$350.00	10/21/2020
124	Violet	DeVos	\$10.00	10/23/2020
125	Robert L	Lockwood	\$1,400.00	10/23/2020
126	Duane C	Pagel	\$350.00	10/23/2020
127	Ardella	Quarnstrom	\$600.00	10/23/2020
128	Larry	Van Moer	\$350.00	10/23/2020
129	Pamela	Ellingson	\$1,000.00	10/26/2020
130	Joyce E	Blowers	\$600.00	10/29/2020
131	Joyce E	Blowers	\$600.00	10/29/2020
132	Aloma	Coudron	\$20.00	10/29/2020
133	Andrew V	Dale	\$350.00	10/29/2020
134	Zane	Dale	\$350.00	10/29/2020
135	Cecil	Doyle	\$600.00	10/29/2020
136	Cecil	Doyle	\$600.00	10/29/2020
137	Gary	Stassen	\$350.00	10/30/2020
138	Chad	Crow	\$350.00	11/04/2020
139	Marshall Sunrise	Rotary	\$15,000.00	11/06/2020
140	Cloie	Stevens	\$600.00	11/06/2020

141	Marshall American	Legion	\$2,000.00	11/10/2020
142	Mike	DeVos	\$100.00	11/23/2020
143	Violet	DeVos	\$10.00	11/23/2020
144	MHS	Social Studies/NHS	\$200.00	12/14/2020

\$185,039.13

**CITY OF MARSHALL  
AGENDA ITEM REPORT**

<b>Meeting Date:</b>	Tuesday, December 22, 2020
<b>Category:</b>	NEW BUSINESS
<b>Type:</b>	INFO/ACTION
<b>Subject:</b>	Request for Conditional Use Permit / Tower 139' Tall
<b>Background Information:</b>	<p>This is a request by the Owner and Verizon Wireless to build a wireless communication tower taller than allowed by the City Ordinance.</p> <p>This tower is proposed to be 139 feet tall and will be located in an I-2 General Industrial. The Ordinance permits towers up to 75 tall in that district and all towers taller than that require a conditional use permit.</p> <p>Article VI Supplemental Regulations, Division 6 Towers and antennas describes requirements for new towers  <a href="https://library.municode.com/mn/marshall/codes/code_of_ordinances?nodeId=PTIICOOR_CH86_ZO_ARTVISURE_DIV6TOAN">https://library.municode.com/mn/marshall/codes/code_of_ordinances?nodeId=PTIICOOR_CH86_ZO_ARTVISURE_DIV6TOAN</a>. This tower seems to comply with all requirements and all required submittals have been received.</p> <p>The conditional use permit regulations are found in Section 86-46  <a href="https://library.municode.com/mn/marshall/codes/code_of_ordinances?nodeId=PTIICOOR_CH86_ZO_ARTIADEN_DIV2COUSPE_S86-46ISPU">https://library.municode.com/mn/marshall/codes/code_of_ordinances?nodeId=PTIICOOR_CH86_ZO_ARTIADEN_DIV2COUSPE_S86-46ISPU</a> and the Standards for Hearing are found in Section 86-49.  <a href="https://library.municode.com/mn/marshall/codes/code_of_ordinances?nodeId=PTIICOOR_CH86_ZO_ARTIADEN_DIV2COUSPE_S86-49STHE">https://library.municode.com/mn/marshall/codes/code_of_ordinances?nodeId=PTIICOOR_CH86_ZO_ARTIADEN_DIV2COUSPE_S86-49STHE</a>.</p> <p>Aerial photo and site plans are attached.</p> <p>At the Planning Commission meeting on November 9, 2020, after a public hearing, a motion was made by Fox, seconded by Schroeder, to recommend approval as recommended by city staff to City Council. <b>ALL VOTED IN FAVOR.</b></p>
<b>Fiscal Impact:</b>	None known.
<b>Alternative/ Variations:</b>	None recommended
<b>Recommendations:</b>	<p>Planning Commission recommends to approve the request by Donovan McCain, Verizon representative, and Sandra Mosch, owner, to grant a conditional use permit for a 139 feet tall communication tower in an I-2 General Industrial District with the following conditions:</p> <ol style="list-style-type: none"> <li>1. That the regulations, standards and requirements as set forth in the City Code and as pertains to the class of district in which such premises are located shall be conformed with.</li> <li>2. That the City reserves the right to revoke the Conditional Use Permit in the event that any person has breached the conditions contained in this permit provided first, that the City serve the person with written notice specifying items of any default and allow the applicant a reasonable amount of time in which to repair such default.</li> <li>3. That the property is maintained to conform to the Housing Code, Zoning Code, Building Code, and not cause or create negative impacts to adjacent existing or future properties.</li> <li>4. That the tower meets all requirements of, and receives all required approval from, FAA and MnDOT Aeronautics.</li> </ol>

**CONDITIONAL USE PERMIT**  
City of Marshall, Minnesota

**WHEREAS**, the Planning Commission of the City of Marshall has held a Public Hearing for a Conditional Use Permit to a 139' tall communication tower in an I-2 General Industrial District at the location described as:

EXHIBIT A  
State of Minnesota, County of Lyon, City of Marshall  
**800 North Highway 59**

and, in accordance with and pursuant to the provisions of Chapter 86 of the City Code of Ordinances related to zoning; and has written findings that the establishment, maintenance or conducting of the use for which the permit is sought will not under the circumstances be detrimental to the health, safety, morals, comfort, convenience or welfare of the persons residing or working in the area adjacent to the use, or to the public welfare, or injurious to property or improvements in the area adjacent to such use; and,

**WHEREAS**, the Planning Commission has designated certain conditions in the granting of such use permit.

**NOW, THEREFORE** Be It Resolved by the Common Council of the City of Marshall, Minnesota, that a Conditional Use Permit be granted to Sandra Mosch for a conditional use permit for a 139' tall communication tower in an I-2 General Industrial District on the premises described herein subject to the following conditions:

1. That the regulations, standards and requirements as set forth in the City Code and as pertains to the class of district in which such premises are located shall be conformed with.
2. That the City reserves the right to revoke the Conditional Use Permit in the event that any person has breached the conditions contained in this permit provided first, that the City serve the person with written notice specifying items of any default and allow the applicant a reasonable amount of time in which to repair such default.
3. That the property is maintained to conform to the Housing Code, Zoning Code, Building Code, and not cause or create negative impacts to adjacent existing or future properties.
4. That the tower meets all requirements of, and receives all required approval from, FAA and MnDOT Aeronautics.

**ADOPTED December 22, 2020.**

ATTEST:

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
City Clerk

(SEAL)

File No. 1140

This Instrument Drafted By:  
Jason R. Anderson, P.E.  
Assistant City Engineer/Zoning Administrator

## EXHIBIT A

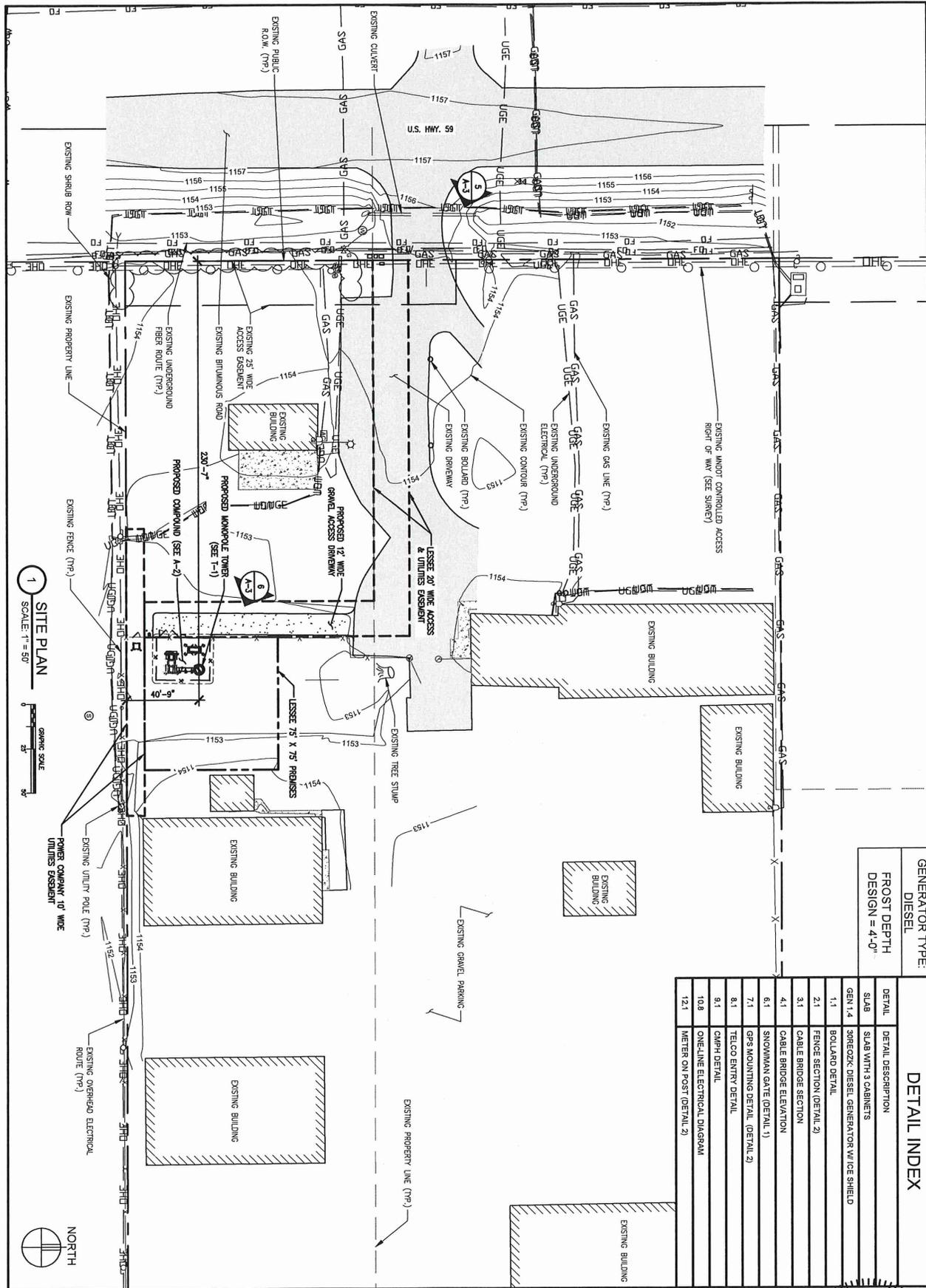
All that part of the Southwest Quarter (SW ¼) of Section Thirty-three (33), Township One Hundred Twelve (112), North of Range Forty-one (41) West of the 5<sup>th</sup> P.M., Lyon County, Minnesota, described as follows:

Beginning at a point on the west line of Section 33, Township 112, Range 41, which is 1045.7 feet North of the Southwest corner of said Section 33; thence East a distance of 700 feet; thence North and parallel with said west line of Section 33 a distance of 139.60 feet; thence west a distance of 700 feet to a point on the west line of Section 33 which is 1185.30 feet north of the Southwest corner of said Section 33; thence South along the west line of Section 33 a distance of 139.60 feet to the point of beginning.

CONNECTEXPLORER



map: Auto (Oblique) Apr 2020 - May 2020 Image 1 of 14 04/11/2020



1 SITE PLAN  
SCALE: 1" = 50'

GRAPHIC SCALE  
0 25' 50'



GENERATOR TYPE: DIESEL
FROST DEPTH DESIGN = 4'-0"

DETAIL INDEX	
DETAIL	DETAIL DESCRIPTION
SLAB	SLAB WITH 3 CABINETS
GEN 1-4	3PH/3W DIESEL GENERATOR W/ICE SHIELD
1-1	BOLLARD DETAIL
2-1	FENCE SECTION (DETAIL 2)
3-1	CABLE BRIDGE SECTION
4-1	CABLE BRIDGE ELEVATION
6-1	SNOWMAN GATE (DETAIL 1)
7-1	GPS MOUNTING DETAIL (DETAIL 2)
8-1	TELECOM ENTRY DETAIL
9-1	CMHP DETAIL
10-8	ONE-LINE ELECTRICAL DIAGRAM
12-1	METER ON POST (DETAIL 2)

ROBERT J. BAYAS  
LICENSED ARCHITECT  
12-427  
STATE OF MINNESOTA

I hereby certify that the date, prepared by me or under my direct supervision and seal, is the date of the state of MINNESOTA. Licensed architect under the provisions of MINNESOTA STATUTE, Chapter 326A, Section 326A.05.

Signature: *Robert J. Bayas*  
Date: 08/24/2020

**DESIGN F**  
3873 WALSH AVENUE  
EAST PLYMOUTH, MN 55424  
(952) 903-9299  
WWW.DESIGNFIBP.COM

**verizon**  
1981 BUSH LANE ROAD  
BLOOMINGTON, MN 55438  
(952) 946-4700

PROJECT  
20171644012  
LOC. CODE: 468729

MN08  
MARSHALL  
NORTH

HIGHWAY 59  
MARSHALL, MN 56258

SHEET CONTENTS:  
SITE PLAN  
DETAIL INDEX

DRAWN BY:	CMV
DATE:	07-21-20
CHECKED BY:	TBB
REV. A	08-03-20
REV. B	08-24-20

A-1



**CITY OF MARSHALL**  
**AGENDA ITEM REPORT**

<b>Meeting Date:</b>	Tuesday, December 22, 2020
<b>Category:</b>	NEW BUSINESS
<b>Type:</b>	ACTION
<b>Subject:</b>	Project Z96: C Street/Southview Drive Bike Trail Project – 1) Consider Resolution Authorization of Sponsoring Agency for Transportation Alternatives Project; 2) Consider Resolution Identifying Responsibility for Operation and Maintenance for Transportation Alternatives Project.
<b>Background Information:</b>	<p>MnDOT District 8 is currently soliciting for 2025 Transportation Alternatives (TA) grant applications. The TA grant is an 80-20 grant to match program that provides funds for ped and bike facilities, historic preservation, Safe Routes to School, and more. The last project that the City had funded through this program was the RRFB school crossings project which is scheduled for construction in 2022.</p> <p>For several years there has been discussion about providing a direct trail link between trail at the intersection of C Street and Progress Drive down to Southview Drive. Included in the Council packet is a preliminary route and cost estimate to complete this work.</p> <p>City Engineering and Community Services Department staff have met with Marshall Public Schools staff to discuss shared participation in this project. City staff would propose a partnership that generally splits grant match costs with Marshall Public Schools, with the City providing and covering the costs associated with engineering services.</p> <p>Included with the Council packet is Exhibits A, B, and G from the grant application. Exhibits A &amp; B visually identify the project and Exhibit G is the preliminary cost estimates.</p> <p>The preliminary cost estimate shows \$117,889.10 of city participation, with nearly 66,000 of this participation being City engineering services. The school district’s estimated cost is \$30,556, and this is construction costs only.</p> <p>Staff brought this grant application before the Council on October 27, 2020 to gage interest in submitting a letter of intent to apply for this grant opportunity. Community Services and Engineering staff now have an application completed and prepared for submittal. To complete the grant application process, staff would like the City Council to offer their support for our grant application and we will need two resolutions to be approved. One resolution identifies the City as the grant sponsoring agency and the entity responsible for managing the grant. The other resolution identifies the City as the responsible party for continued operation and maintenance of the shared use path.</p>
<b>Fiscal Impact:</b>	There is no fiscal impact today. If we are awarded a grant, we will be notified in Spring 2021. In today’s dollars, our cost estimate for City participation is \$51,913.50 in cash with the City also providing the services for grant application, project design, project permitting, and construction administration. These engineering services are valued at \$65,975.60.
<b>Alternative/ Variations:</b>	No alternative actions recommended.

<b>Recommendation:</b>	<p>Recommendation No. 1 that the Council adopt RESOLUTION NUMBER XXXX, SECOND SERIES, which is the Resolution Authorizing Agent of Sponsoring Agency for Transportation Alternatives Project.</p> <p>Recommendation No. 2 that the Council adopt RESOLUTION NUMBER XXXX, SECOND SERIES, which is the Resolution Identifying Responsibility for Operation and Maintenance for Transportation Alternatives Project.</p>
------------------------	---

**RESOLUTION NUMBER \_\_\_\_\_, SECOND SERIES**

**RESOLUTION AUTHORIZING AGENT OF SPONSORING AGENCY  
FOR TRANSPORTATION ALTERNATIVES PROJECT**

Be it resolved that the City of Marshall agrees to act as sponsoring agency for the project identified as C Street-Southview Trail seeking Transportation Alternatives funding and has reviewed and approved the project as proposed. Sponsorship includes a willingness to secure and guarantee the local share of costs associated with this project and responsibility for seeing this project through to its completion, with compliance of all applicable laws, rules and regulations.

Be it further resolved that Jason R. Anderson, P.E. is hereby authorized to act as agent on behalf of this sponsoring agency.

Passed and adopted this 22<sup>nd</sup> day of December, 2020.

City Clerk

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
STATE OF MINNESOTA)

:SS

COUNTY OF LYON )

The undersigned, being the duly qualified City Clerk of the City of Marshall, Minnesota, and as such the custodian of the books and records of said City, hereby certifies and attests that the attached copy of the Resolution Number \_\_\_\_\_, Second Series, adopted on this 22<sup>nd</sup> day of December, 2020 is a true and correct copy of the original of said Resolution which is on file and of record in my office.

---

Kyle Box  
City Clerk  
City of Marshall

(SEAL)

**RESOLUTION NUMBER \_\_\_\_\_, SECOND SERIES**

**RESOLUTION IDENTIFYING RESPONSIBILITY FOR OPERATION AND MAINTENANCE FOR TRANSPORTATION ALTERNATIVES PROJECT**

WHEREAS: The Federal Highway Administration (FHWA) requires that states agree to operate and maintain facilities constructed with federal transportation funds for the useful life of the improvement and not change the use of right of way or property ownership acquired without prior approval from the FHWA; and

WHEREAS: Transportation Alternatives projects receive federal funding; and

WHEREAS: the Minnesota Department of Transportation (MnDOT) has determined that for projects implemented with alternative funds, this requirement should be applied to the project proposer; and

WHEREAS: The City of Marshall is the sponsoring agency for the transportation alternatives project identified as C Street-Southview Trail in Marshall, MN.

THEREFORE, BE IT RESOLVED THAT: the sponsoring agency hereby agrees to assume full responsibility for the operation and maintenance of property and facilities related to the aforementioned transportation alternatives project.

Passed and adopted this 22<sup>nd</sup> day of December, 2020.

\_\_\_\_\_  
Mayor

City Clerk  
  
\_\_\_\_\_





MARSHALL  
MINNESOTA

# C Street - Southview Trail

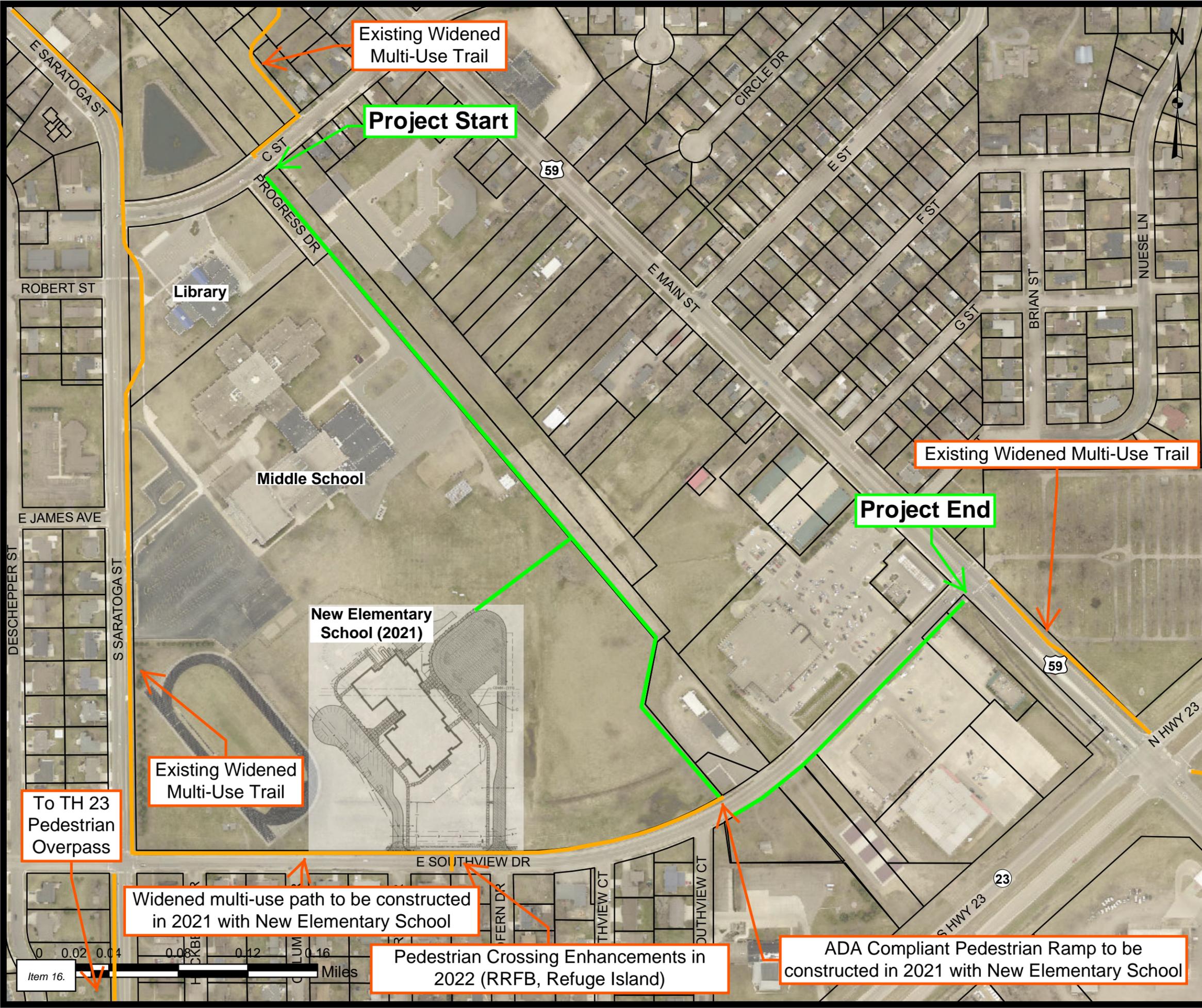
## Proposed Project Area

-  - Proposed Trail
-  - Trails/Crossings to be completed before 2025

### 11/24/2020

\*\* Disclaimer: The City of Marshall does not guarantee the accuracy of the data included on this map.

This map data is for referencing purposes only. Page 77



**From C Street looking South**



**Progress Drive Entrance to Tiger Office Park looking South**



**Tree Grove NE of New School looking South**



**Tree Grove NE of New School looking West**



**North of Coleman Electric looking Southwest**



**From Southview Drive looking North**



**From Southview Court looking East**



**From Mall Entrance looking East**



**Total C St.-Southview Trail - Cost Estimate**

<b>Bid Item</b>	<b>Quantity</b>	<b>Unit Price</b>	<b>Extended Price</b>
Mobilization (LS)	1	\$20,000	\$20,000.00
Remove Sidewalk (SF)	5,750	\$4.00	\$23,000.00
Remove Curb and Gutter (LF)	100	\$25.00	\$2,500.00
Adjust Frame & Ring Casting (EA)	2	\$1,000	\$2,000.00
4" Concrete Walk (SF)	40,500	\$8.00	\$324,000.00
6" Concrete Walk (SF)	130	\$12.00	\$1,560.00
Concrete Curb & Gutter Des B618 (LF)	100	\$50.00	\$5,000.00
Truncated Domes (SF)	209	\$100.00	\$20,900.00
Traffic Control (LS)	1	\$5,000	\$5,000.00
Storm Drain Inlet Protection (EA)	5	\$300.00	\$1,500.00
Boulevard Topsoil Borrow (CY)	28	\$50.00	\$1,387.50
Turf Establishment (LS)	1	\$4,000	\$4,000.00
Rapid Stabilization Method 3 (MGAL)	2	\$750	\$1,500.00
Construction Total			\$412,347.50
Engineering (16%)			\$65,975.60
<b>Grand Total</b>			<b>\$478,323.10</b>

<b><u>Cost Participation Breakdown</u></b>	
Total Construction Cost	\$412,347.50
Federal TA Grant (80% of Eligible Construction Costs)	\$329,878.00
Marshall School District Participation	\$30,556.00
City of Marshall Participation (incl. Engineering)	\$117,889.10

**C St.-Southview Trail Mainline - Cost Estimate**

Bid Item	Quantity	Unit Price	Extended Price
Mobilization (LS)	0.65	\$20,000	\$13,000.00
Adjust Frame & Ring Casting (EA)	1	\$1,000.00	\$1,000.00
4" Concrete Walk (SF)	26,500	\$8.00	\$212,000.00
6" Concrete Walk (SF)	55	\$12.00	\$660.00
Truncated Domes (SF)	38	\$100.00	\$3,800.00
Traffic Control (LS)	0.25	\$5,000	\$1,250.00
Storm Drain Inlet Protection (EA)	1	\$300.00	\$300.00
Boulevard Topsoil Borrow (CY)	20	\$50.00	\$1,000.00
Turf Establishment (LS)	0.65	\$4,000.00	\$2,600.00
Rapid Stabilization Method 3 (MGAL)	1	\$750.00	\$750.00
Construction Total			\$236,360.00
Engineering (16%)			\$37,817.60
<b>Grand Total</b>			<b>\$274,177.60</b>

**School Trail Leg - Cost Estimate**

Bid Item	Quantity	Unit Price	Extended Price
Mobilization (LS)	0.10	\$20,000	\$2,000.00
4" Concrete Walk (SF)	4,000	\$8.00	\$32,000.00
Boulevard Topsoil Borrow (CY)	0.25	\$50.00	\$12.50
Turf Establishment (LS)	0.10	\$4,000.00	\$400.00
Rapid Stabilization Method 3 (MGAL)	0.25	\$750.00	\$187.50
Construction Total			\$34,600.00
Engineering (16%)			\$5,536.00
<b>Grand Total</b>			<b>\$40,136.00</b>

**Southview Alternative - Cost Estimate**

Bid Item	Quantity	Unit Price	Extended Price
Mobilization (LS)	0.25	\$20,000	\$5,000.00
Remove Sidewalk (SF)	5,750	\$4.00	\$23,000.00
Remove Curb and Gutter (LF)	100	\$25.00	\$2,500.00
Adjust Frame & Ring Casting (EA)	1	\$1,000.00	\$1,000.00
4" Concrete Walk (SF)	10,000	\$8.00	\$80,000.00
6" Concrete Walk (SF)	75	\$12.00	\$900.00
Concrete Curb & Gutter Des B618 (LF)	100	\$50.00	\$5,000.00
Truncated Domes (SF)	171	\$100.00	\$17,100.00
Traffic Control (LS)	0.75	\$5,000	\$3,750.00
Storm Drain Inlet Protection (EA)	4	\$300.00	\$1,200.00
Boulevard Topsoil Borrow (CY)	7.5	\$50.00	\$375.00
Turf Establishment (LS)	0.25	\$4,000.00	\$1,000.00
Rapid Stabilization Method 3 (MGAL)	0.75	\$750.00	\$562.50
Construction Total			\$141,387.50
Engineering (16%)			\$22,622.00
<b>Grand Total</b>			<b>\$164,009.50</b>

**CITY OF MARSHALL  
AGENDA ITEM REPORT**

<b>Meeting Date:</b>	Tuesday, December 22, 2020
<b>Category:</b>	NEW BUSINESS
<b>Type:</b>	ACTION
<b>Subject:</b>	Consider Resolution Amending the Resolution Establishing and Providing for the City of Marshall Special Assessment Policy.
<b>Background Information:</b>	<p>The current version of the Special Assessment Policy was created in 2004. It was amended in 2005, 2007, and 2018. In 2019, staff held numerous Ways &amp; Means Committee meetings to work on a fourth revision to the policy. The most notable changes that were being discussed revolved around the street reconstruction assessment procedure for commercial/industrial properties. The policy amendments being proposed in 2019 were never brought to Council for ratification.</p> <p>In the current policy, street reconstruction costs for commercial/industrial properties are paid 100% by those properties. In 2018, the city was confronted by industrial property owners who challenged the city’s policy toward commercial/industrial properties regarding street reconstruction costs. During that time, staff and committee resolved the confrontation by creating commercial/industrial street reconstruction cost maximums for the 2018 project.</p> <p>Included with this memo is a ‘redlined’ policy, a summary page that displays the new policy language regarding the street reconstruction assessment portion of the document, and a summary of some examples that shows how the new maximum assessment formulas would limit cost for a few selected properties. In the redlined policy the maroon changes are items that were identified in 2019 when staff originally brought revisions before committee. The blue changes are items that have been added this fall.</p> <p>The purpose of making these amendments is two-fold. We must have a policy that is defensible and results in street assessment costs that are not greater than the benefit that the property receives from the street improvement project. Staff would also like a policy that is simple enough that staff can estimate project costs before a project is designed or constructed. We hold public informational meetings and project improvement hearings before we complete design, so it is important that staff has methods available to us that allow for quickly and efficiently estimating project assessments for property owners.</p> <p>At their meeting on December 10, 2020, the Ways &amp; Means Committee recommended bringing the policy to the City Council for approval, subject to City Attorney review.</p>
<b>Fiscal Impact:</b>	
<b>Alternative/ Variations:</b>	No alternative actions recommended.
<b>Recommendation:</b>	that the Council adopt RESOLUTION NUMBER XXXX, SECOND SERIES, which is the Resolution Establishing and Providing for the City of Marshall Special Assessment Policy.

RESOLUTION NUMBER \_\_\_\_\_4522, SECOND SERIES

RESOLUTION AMENDING RESOLUTION NUMBER 4522, SECOND SERIES  
RESOLUTION AMENDING RESOLUTION NUMBER 2946, SECOND SERIES  
RESOLUTION AMENDING RESOLUTION NUMBER 2757, SECOND SERIES  
RESOLUTION AMENDING RESOLUTION NUMBER 2673, SECOND SERIES  
ESTABLISHING AND PROVIDING FOR THE  
CITY OF MARSHALL SPECIAL ASSESSMENT POLICY



***CITY OF MARSHALL***  
***SPECIAL ASSESSMENT POLICY***

*(Originally Adopted: October 18, 2004)*

*(First Revision: August 1, 2005)*

*(Second Revision: March 19, 2007)*

*(Third Revision: June 12, 2018)*

*~~Third Revision: June 12, 2018~~*

*Fourth Revision: \_\_\_\_\_, 2020*

## TABLE OF CONTENTS

	Page
I. GENERAL INFORMATION	
A. The Theory of Special Assessments .....	5
B. Special Assessment Uses .....	5
C. The Benefit Principle.....	5
II. GENERAL STATEMENTS OF PURPOSE, POLICY, AND LIMITS	
A. Purpose.....	7
B. Policy .....	7
C. <u>Policy Limitations</u> .....	7
III. SPECIFIC POLICIES	
A. Assessments.....	9
B. Assessment Period.....	9
C. Interest Rate .....	9
D. Project Cost .....	9
E. Deferred Assessments.....	9
Agricultural Land Exemptions .....	9
Agricultural Land Deferments .....	10
<del>Deferral for Senior Citizens and Retired Disabled</del> <u>for Hardship</u> .....	11
F. City Share of Project Cost.....	12
G. Driveway Pavement.....	13
H. Private Developer Projects .....	14
I. Government Owned Properties .....	14
J. Frontage Roads .....	14
K. Deletion of Properties .....	14
L. Service Outside the City Limits .....	14
M. Intersections.....	15
N. Irregular Shaped Lots and Corner Lots.....	15
O. Use of Connection Fees .....	15
P. Tax Forfeited Properties .....	15
Q. MMU Agreements.....	15
R. Tax Exempt Properties .....	16
S. Reapportionment .....	16
T. Alleys .....	16

IV.	PROCEDURES	
A.	Initiation of Procedures .....	18
B.	Resolution Ordering Preparation of Report on Improvement .....	18
C.	Public Hearing on Proposed Improvement .....	18
D.	Resolution Ordering the Improvement and Preparation of Plans and Resolution Approving Plans and Specifications and Ordering Advertisement for Bids .....	18
E.	Resolution Declaring the City’s Intent to Bond for All Public Improvement Costs Related to the Specific Project being Approved .....	19
F.	Resolution Declaring Costs to be Assessed and Ordering Preparation of Proposed Assessment .....	19
G.	Public Hearing on the Proposed Assessment .....	19
H.	Resolution Adopting Assessment and Certification of Assessment Rolls	19
I.	Prepayments.....	19
V.	METHODS OF DETERMINING ASSESSMENTS	
A.	General Assessment Information.....	<u>2123</u>
B.	Sanitary Sewers.....	<u>2123</u>
C.	Watermain.....	<u>2123</u>
D.	Lift Stations .....	<u>2224</u>
E.	Storm Sewers .....	<u>2224</u>
F.	New Street Construction .....	<u>2224</u>
G.	Street Reconstruction .....	<u>2225</u>
H.	Sidewalks and Bike Paths.....	<u>2327</u>
I.	Calculating Tapping Fees .....	<u>2327</u>
VI.	LIFE EXPECTANCY OF IMPROVEMENTS	
A.	Improvement Classification .....	<u>2530</u>
B.	Useful Life Application .....	<u>2530</u>
VII.	WORK BY OTHERS	
A.	Work by Private Developers .....	<u>2732</u>
B.	Private Installments on Public Right-of-Way.....	<u>2732</u>
	COUNCIL ADOPTION .....	<u>2732</u>

# I. GENERAL INFORMATION

A. THE THEORY OF SPECIAL ASSESSMENTS

Special assessments are those charges levied against certain parcels of land for the cost of public improvements and for which the City Council has determined that said parcels being assessed will be specifically benefited by the improvements.

B. SPECIAL ASSESSMENT USES

Special assessments may be used to pay the cost of all or a portion of public improvement projects, including the maintenance and/or repair of the City's infrastructure. Improvement projects include, but are not necessarily limited to, the construction and/or reconstruction of streets (sub-base, base, hard surfacing), alleys, curb and gutter, sidewalks, driveway approaches, sewer service lines, water service lines, and amenities. Special assessments for reconstruction of watermains, sanitary sewer mains, and storm sewer mains will not be special assessed.

C. THE BENEFIT PRINCIPLE

Special assessments may be levied only upon property receiving a special benefit from the improvement. The rate must be uniform upon the same classes of property receiving special benefits. Assessments must be confined to property benefited, and the amount of the assessment must not exceed the benefit derived by the improved property.

## II. GENERAL STATEMENTS OF PURPOSE, POLICY, AND LIMITS

A. PURPOSE

The purpose of this Special Assessment Policy is to set forth the policies and procedures for the determination of benefit and the assessment of cost of the various public improvements which are constructed and installed by the City of Marshall (hereinafter called "City") pursuant to the law, the City Charter and Code of Ordinances, and the order of the City Council (hereinafter called "Council") of the City of Marshall. These policies shall serve as a guide for this and future Councils, for administrative personnel, and as a source of information for all persons concerned with such matters. It is the intent and purpose of these policies to provide for and insure consistent, uniform, fair, and equitable treatment, insofar as is practical, lawful, and possible, of all property owners in regard to the assessment of cost for benefits to property for the various improvements of streets and utilities within the City.

B. POLICY

The Council hereby declares:

That the assessment policies contained herein are the policies that the City is dedicated to follow, as nearly as possible and practical; and

That all improvement costs shall, whenever possible, be assessed in full against benefited property on a one hundred (100) percent basis. In order to keep the City's share of the cost of improvements to a minimum, and to avoid deferred assessments, no improvements shall be made outside the City limits unless a petition for annexation of the property to the City is signed, or the assessments against the benefited property can be collected by a voluntarily negotiated contract.

C. POLICY LIMITATIONS LIMITS

These assessment policies are designed to serve only as a general guide for the Council in allocating benefits to properties for the purpose of defraying the cost of installing public facilities. The Council reserves the right to vary from these policies if the policies act to create obvious inequities, or where the assignment of benefit to a particular property is difficult because of an extreme and unusual situation which may occur in the future, or if such variance is deemed to be in the best interest of the City.

### III. SPECIFIC POLICIES

A. ASSESSMENTS

Special assessments for public improvement projects will be determined by taking into consideration total project costs and an assessment formula based on front footage, area, or unit basis. The total amount of assessments will not exceed the project cost, as defined in Section III.D., and will be apportioned uniformly among properties having the same general land use based on benefit. The total assessment against any parcel shall not exceed benefit. Project cost may include part or all of the cost of previously installed projects, not previously assessed, subject to legal considerations.

B. ASSESSMENT PERIOD

The standard term of assessment for public improvements shall be eight (8) years. The Council may, however, establish a shorter or longer term if it is determined to be in the best interests of the City. In no event shall the term exceed a period of twenty (20) years.

C. INTEREST RATE

The Council shall establish an interest rate to be paid on the unpaid balance of special assessments as may be necessary to meet bond principal and interest, as well as other related municipal costs. The interest rate shall generally be established at the time of the public hearing on the proposed assessment. Said interest rate shall be established at 2 percentage points above the bond interest rate incurred by the City for bond related to the project. If no bond is required, the interest rate shall be 2.5 percent as set annually in the City Fee Schedule.

D. PROJECT COST

The City Council shall determine the cost of the improvement by adding: the amount of contract cost; the cost of labor and materials furnished by the City, if not contained in contract costs; the cost of engineering, legal, fiscal, and administrative services provided by City staff or other parties; the cost of acquiring easements, property, or right-of-way required by the improvement; interest costs incurred by the City between the time money is borrowed for the improvement and special assessments are paid in full; and any other costs which, in the opinion of the Council, should be included as part of the total project cost.

E. DEFERRED ASSESSMENTS

Assessments deferred by resolution or agreement by the City Council will be recorded at the Office of the Lyon County Recorder's Office.

AGRICULTURAL LAND EXEMPTIONS. It shall be the policy of the City to exempt temporarily from assessments certain lands currently used for agricultural purposes.

When considering whether to grant an approval for agricultural exemption, the Council shall consider the following: the likelihood of the property being developed in the reasonably foreseeable future, the current use of the property, the ownership/management structure of the property, the size of the property, and other factors deemed pertinent.

Real estate shall be eligible for the assessment exemption if it is actively and exclusively devoted to agricultural use as defined hereinafter, and either:

1. is the homestead or thereafter becomes the homestead of a surviving spouse, child, or sibling of the said owner, or is real estate which is farmed with the real estate which contains the homestead property; or
2. has been in possession of the applicant, his or her spouse, parent, or sibling, or any combination thereof, for a period of at least seven (7) years prior to application; or
3. is the homestead of a shareholder in a family farm operation. Family farm corporation for the purpose of this section means a corporation founded for the purpose of farming and owning agricultural land in which all of the stockholders are related and members of a family.

Real property shall be considered to be in agricultural use provided that it is devoted by the owner of said real property to the raising of crops, forage, produce, fruits, or horticulture/nursery stock, or the production of livestock/poultry or livestock/poultry products. Real property which is enrolled in a government conservation or set-aside program shall also be considered to be in agricultural use. Slough, wasteland, and woodland contiguous to or surrounded by those lands above-described shall be considered to be in agricultural use if under the same ownership and management.

In all cases, the temporary exemption shall be deemed to have expired at such time as the property is platted and/or developed. For sewer and water projects, a tapping fee shall be charged at the time of connection or when the final plat is approved. These tapping fees shall be based on the project year bid price per front foot or unit, or on the current year costs at the time of connection/platting, whichever is greater. For street projects, assessments will be charged when the property is developed or when the final plat is approved. These assessments shall be based on the project year bid price per front foot or unit, or on the current costs at the time of development/platting, whichever is greater.

AGRICULTURAL LAND DEFERMENTS.

It shall be the policy of the City to defer assessments against those lands which qualify for deferment under the Minnesota Agricultural Property Tax Law ("Green Acres" Law), M.S. 273.111, as amended.

It is the policy of the City not to defer assessments for improvements within the City unless circumstances warrant special consideration. Assessments shall be considered deferred only after the Council has ordered an improvement. The assessments shall remain in this classification until such time as they are paid in full

by the property owner or certified to the ~~county~~ County for collection. While deferred, interest will be certified to the ~~county~~ County annually at the rates as established unless the Council by resolution defers such interest with the principal, at which time it shall be added to the principal. The Council may also, by resolution, forgive interest during the period assessments are deferred. All eligible applicants must file an application on a form provided by the Finance Director. The individual application must be filed on or before September 15 of the year preceding the year in which deferral status is requested in order to implement the deferral status for such year. The estimated useful life of the improvement shall apply to the payment of deferred assessments. This paragraph does not refer to deferred assessments for elderly and low-income persons, which are addressed below.

~~DEFERRAL FOR SENIOR CITIZENS OR DISABLED HOMEOWNERS:~~

~~(a) Authority of state law provisions cited.~~ Pursuant to Minn. Stat. §§ 435.193-435.195, senior citizens OR retired disabled homeowners may defer special assessments levied against homestead property owned by the applicant if they meet the criteria of this section.

~~(b) Eligibility.~~ Any person 65 years of age or older or totally and permanently disabled, as determined by the Social Security Administration, may defer special assessments levied against real property for public improvements if the following conditions are met:

~~(1) Ownership.~~ The applicant must be a fee simple owner of the property or must be a contract vendee for fee simple ownership. If the ownership interest is split between multiple parties, all parties must be applicants. The applicants must provide either a recorded deed or recorded contract for deed with the application to establish a qualified ownership interest as required in this section.

~~(2) Homestead.~~ The property must be the applicant's principal place of domicile and classified on the city's and county's real estate tax rolls as the applicant's homestead.

~~(3) Net income.~~ The total of the applicant's net income and the net income of all other joint tenants, tenants in common or contract venders entitled to the property may not exceed 80 percent of the latest median family income as determined by the Department of Housing and Urban Development.

~~(4) Total assets.~~ The total net assets of the applicant may not exceed \$150,000.00, and such total assets shall include the homestead. The homestead value shall be determined by using the city assessor's value as determined for taxing purposes for the year preceding the year in which the application is made. (Marshall Ordinance 54-3 (b)(4);

~~(c) Interest on deferred assessment.~~ All deferred special assessments shall be subject to and charged simple interest at the prevailing interest rate applicable to the assessment as originally levied. Such interest shall be payable upon termination of the deferral status.

~~(d) Termination of deferral status.~~ The special assessment payments deferred pursuant to the eligibility requirements set forth by this section, together with any

~~interest upon such deferred assessment, shall become immediately payable effective upon the occurrence of any of the following events: (Marshall Ordinance 54-3(d):~~

~~(1) *Sale of property.* The subject property is sold, transferred, subdivided, or in any way conveyed to another by the fee owner qualified for deferral status.~~

~~(2) *Death of owner.* The death of the fee owner qualified for deferral status unless a surviving joint tenant, tenant in common, or contract vendee is eligible for the deferral benefit provided under this section.~~

~~(3) *Nonhomestead property.* The subject property loses its homestead status for any reason.~~

~~(4) *No hardship.* The city council determines that there would be no hardship to require an immediate or partial payment of the deferred special assessment.~~

~~(e) *Filing for deferral status; fee.* All eligible applicants must file an application on a form provided by the Finance Director. All applicants must attach to their application their last federal and state income tax returns which they had to file according to the law. The individual application must be filed on or before September 15 of the year preceding the year for which deferral status is requested in order to implement the deferral status for such year. The applicant shall be charged a filing fee and/or other fee as determined by a resolution of the city council.~~

#### DEFERRAL FOR HARDSHIP

A homeowner may be eligible for an assessment deferral pursuant to Minn. Stat. 435.193 through 435.195. Senior citizens, retired disabled homeowner or a person who is a member of the MN Nation Guard or other military reserve who is ordered into active military service may defer special assessments levied against property owned by the applicant if they meet the criteria in Marshall City Ordinance Section 54-3 Special assessment deferral.

#### F. CITY SHARE OF PROJECT COST

Generally speaking, the City shall not participate in project costs for new developments. Exceptions to the rule will involve the installation of larger than normal water mains and/or sanitary and storm sewer mains for transmission purposes, or when a larger and stronger than normal street is required. In these instances, the City's participation will be limited to those costs directly attributable to the over-sizing or enhancements beyond those required to support the benefited properties. Additionally, it can be expected that the City will be a participant if it owns property in the proposed project area, except as outlined in paragraph "I" of this section.

The City will participate in the cost of street reconstruction projects. Assessments to benefited residential property owners under a reconstruction program shall be determined by establishing the total cost of reconstructing a standard residential street and assessing fifty (50) percent of the total cost to the property owners. Any costs directly attributable to over-sizing or enhancements may be paid fully or partially by the City and/or commercial or industrial properties requiring the over-sizing.

Intersections of cross streets are not considered City-owned property for the purposes of this section.

The City may, at its discretion, finance the City's share of any such improvement costs by one or more of the following methods or any combination thereof:

1. Street improvements --

- a. Pay all or portions of the reconstruction cost with ad valorem city tax levies, municipal state-aid street funds (if applicable), reserves or such other funds which may be appropriate and available to the City from time to time.
- b. For street reconstruction or repairs required due to a utility line relocation, repair, or replacement, the City may require partial or total cost sharing from the Marshall Municipal Utilities Commission or any other public or private utility company which may be involved.
- c. General Obligation Public Improvement Bonds, under Minn. Stat. Chapter 429, may be issued to bridge the cash flow gap between collecting funds and paying for improvements. If the City intends to utilize Chapter 429 tax-exempt bonds as a revenue source for the construction of any special assessment project, the initial estimated value of special assessments to the benefited properties may not be less than twenty percent (20%) of the total adjusted project cost.
- d. General Obligation Street Reconstruction Bonds may be used for the reconstruction of streets as per Minn. Stat. §\_475.58, Subd. 3.b.

2. Water, sanitary sewer or storm sewer improvements --

- ~~a. Pay all or portions of the project cost through an assessment as shown in Section V.~~
- ~~b. Levy an ad valorem tax to pay all or a portion of the City's share of any project, or use such other funds as may be available to the City from time to time.~~
- c. Apply sanitary sewer service revenues from the Wastewater Treatment Fund ~~operation~~.
- ~~d. Apply storm sewer revenues from the Surface Water Management Utility Fund.~~
- ~~e. Apply water utility revenues through coordination with Marshall Municipal Utilities.~~
- ~~f. a. Pay all or portions of the project cost through an assessment as~~

shown in Section V.

g. b. Levy an ad valorem tax to pay all or a portion of the City's share of any project, or use such other funds as may be available to the City from time to time.

d.h. General Obligation Water or Sewer Bonds may be issued under Minn. Stat. Chapter 444 to bridge the cash flow gaps between revenues, collections, and paying project costs.

G. DRIVEWAY PAVEMENT

Any driveway aprons located on the public right of way disturbed by any street/utility reconstruction project, shall be repaired and/or removed and replaced as part of the reconstruction project. The city shall pay for all associated costs for 12-FT of driveway width for one (1) driveway apron for residential properties. The city shall pay for all associated costs for 12-FT of driveway width for up to two (2) driveway aprons for each commercial/industrial property.

~~The city participation in the 12-FT of width shall include all driveway length necessary to complete the city project. In some instances, the driveway length to be replaced may extend beyond the property line, in other instances the driveway length may fall short of the property line. The repair and/or removal and replacement shall be paid one-half by the residential owner and one-half by the City on residential properties. Said driveway apron repair and/or removal and replacement shall be paid 100% by the property owner on commercial properties. Any All costs associated with driveway apron width that is greater than 12-FT or any new driveway aprons being added to the property enlargement or new additional apron shall be paid 100% by the property owner (both residential and commercial), for the additional apron portion requested by the property owner.~~

H. PRIVATE DEVELOPER PROJECTS

No special assessments for improvements shall be left pending, and the developer requesting the improvements shall be required to fund and pay the special assessments benefiting any such properties according to the Development Contract with the City. The "no pending" policy shall apply to properties lying outside the City limits as well. The Council may consider reimbursement to the appropriate parties if such property is annexed and subsequently assessed for the improvement, and if the entire assessment and accrued interest is paid within ten (10) years from the date of construction.

I. GOVERNMENT-OWNED PROPERTIES

Government property owners shall be responsible for assessments associated with new developments and/or reconstruction projects, or other improvements consistent with procedures of like improvements.

J. FRONTAGE ROADS

Frontage roads along highways or other arterial streets are generally deemed to be of benefit only to properties served; therefore, the entire cost of any such improvement shall be assessed totally to the property owners. The Council may consider special circumstances as appropriate to determine and adjust benefit and subsequent cost, subject to reductions by State Aid or other outside funding.

K. DELETION OF PROPERTIES

The City shall reserve the right to delete land within the improvement area from the assessment rolls if, in the opinion of the City, the land cannot be developed and/or is not benefited. In that event, no development of that property shall be permitted nor shall any physical connection to the City's water, sewer, or storm drainage facilities be made by any development on that property, unless and until a development contract is approved defining the costs to be paid by the developer/owner of the property for the connection or use of said improvements.

L. SERVICE OUTSIDE THE CITY LIMITS

If the City installs facilities which benefit property which lies outside the corporate limits, that area and the allocable costs shall be included in the original public hearing for the improvement. The City may negotiate a contract with the owner of such property, which will provide for payment to the City on the same basis as if the property were within the City, and charge for the improvement as a prepayment upon completion of the project. No physical connection to the City's sanitary sewer or water main trunk line systems will be permitted until a development contract, including satisfaction of costs or assessments, is executed. To the greatest extent possible and practical, it shall be the policy of the City to require annexation prior to the extension of any service or facility to any property outside the City limits.

M. INTERSECTIONS

The cost of all improvements in street intersections shall be included as part of the total project and assessable costs.

N. IRREGULAR SHAPED LOTS AND CORNER LOTS, CUL-DE-SACS

Assessments for street improvements on cul-de-sacs shall be based upon the number of lots in the cul-de-sac and the assessments shall be equal and not dependent on lot frontage.

Assessments for other irregularly shaped lots may be based upon land area or frontages or a combination of both frontage and area of similar properties in the assessment area.

~~Corner lots shall typically be assessed on the same basis as any other residential lot for the frontage of the lot with the frontage determined by the address of the property.~~ all city street frontage at the project street assessment rate. Street assessment maximums as outlined in section V.G of this policy may apply.

O. USE OF CONNECTION FEES

In addition, to the normal tapping fees as set by resolution, for properties for which special assessments for utilities have not been paid, additional tapping fees are established by the City to reflect approximately the usual assessment charged for sewer and/or water in the year of connection. The Director of Public Works/City Engineer will annually calculate sewer and water tapping fees based on current project costs. The City shall collect said connection fees in total at the time a permit is issued for connection to the City sewer and/or water mains, or at the time a permit is issued for remodeling or for an addition which will increase the number of units on a parcel beyond what was originally assessed for. No part of said connection fees shall be delayed, deferred, or suspended. The estimated useful life of the improvement shall be considered when calculating each individual connection fee.

P. TAX FORFEITED PROPERTIES

Properties which have been forfeited to the State for nonpayment of taxes are subject to possible reassessment. The amount of special assessments subject to reassessment are determined by Council resolution following notice from the ~~county~~ County of the appraised value of the tax forfeited land and the date of proposed sale. A resolution of the County Board eventually authorizes and fixes the terms of the sale. Following notice of any sale of a tax forfeited property, the City will conduct an assessment hearing and certify for collection any unpaid special assessment balance for a period of five (5) years, or the remaining length of the bond issue debt service schedule, whichever is longer. These assessment terms and conditions may be modified on a case by case basis only if there is variation in the sale price established by the ~~county~~ County.

Q. MMU AGREEMENTS

An agreement between the ~~City of Marshall~~ and Marshall Municipal Utilities (hereinafter referred to as "MMU") exists for the installation and maintenance of street lights. ~~This agreement is made a part of this assessment policy.~~

R. TAX EXEMPT PROPERTIES

Private cemeteries (except as exempt per Minn. Stat. §\_306.14, Subd. 2), churches, hospitals, schools and similar institutions, and railroads must pay special assessments.

S. REAPPORTIONMENT

~~The splitting of special assessments shall only be approved if the unpaid balance of the special assessment is more than \$2,000.00. The splitting of special assessments shall only be accomplished by a resolution of the city council~~ Council after the applicant has filled in the necessary forms as provided by the City Clerk and has paid the application fee as set by ~~city council~~ Council resolution.

Property owners may apply to the City for reapportionment of special assessments for any tract of land against which a special assessment has been levied and is subsequently subdivided. The City may, on its own motion or on application of the owner of any part of the tract, equitably apportion among the lots in the tract all of the unpaid assessments. Such action must, however, be preceded by a notice served upon all owners of any part of the tract and subsequent public hearing. The public hearing may be waived upon approval of all affected property owners.

As a part of its approval process, the City will require the reapportionment of special assessments to be based on benefit and assessed equitably against the front footage, lot size, or number of units, or by whatever means the City deems appropriate.

Resolution Number \_\_\_\_\_, Second Series -- Adopted: 12/22/2020-06/12/2018

Item 17.

T. ALLEYS

Improvements to alleys will be assessed to benefited property owners for one hundred (100) percent of the cost. Exceptions will include routine maintenance as determined by the Director of Public Works/City Engineer. Improvements to be assessed include, but may not be limited to: paving, mill and overlay, overlay, drainage improvements, and major regrading efforts. Routine maintenance include, but may not be limited to, gravel alley grading, adding small quantities of gravel for maintenance, and minor pothole patching.

## IV. PROCEDURES

A. INITIATION OF PROCEDURES

1. By Petition: A petition for improvement by property owners may initiate proceedings. Said petition must have the signature of the owners of at least thirty-five (35) percent of the frontage of the property bordering the proposed improvements. Petitions for public improvements must be received by the City Clerk prior to November 15 of the previous year in which the construction is requested. The City may delay construction to the following year for petitions received after the deadline.
2. By Council Action: If the Council determines that an improvement is in the best interest of the City, it can, without petition, order an improvement. If the Council acts on its own initiative, a simple majority only is necessary to initiate the proceedings.
3. 100% Signed Petition: When a petition is signed by one hundred (100) percent of the property owners affected by an improvement, the Council may order said improvement without holding an improvement hearing. This can be accomplished by special resolution declaring adequacy of petition.

B. RESOLUTION ORDERING PREPARATION OF A REPORT ON IMPROVEMENT

The City Council shall order an improvement report from the Director of Public Works/City Engineer which reviews such factors as the need for the project, the availability of City funds, an estimate of total project costs, and other information necessary for the Council to make a decision.

C. PUBLIC HEARING ON PROPOSED IMPROVEMENT

In accordance with Minn. Statute §429.031, with the exception of the one hundred (100) percent signed petition, the City shall publish notice of the hearing twice in the official newspaper, with the notices appearing at least one (1) week apart. At least three (3) days must elapse between the last publication date and the date of the hearing. A notice shall be mailed to each affected property owner at least ten (10) days prior to the improvement hearing date stating hearing date, time and place information, general nature of the proposed improvements, and estimated costs to be assessed to property owners. the estimated project cost and project assessment area. The notice must also contain a statement that a reasonable estimate of the cost of the assessment will be available at the hearing.

D. RESOLUTION ORDERING THE IMPROVEMENT AND PREPARATION OF PLANS AND RESOLUTION APPROVING PLANS AND SPECIFICATIONS AND ORDERING ADVERTISEMENT FOR BIDS

If improvement proceedings are initiated by petition, the Council needs a simple majority to pass a resolution for improvement. If the Council initiated the proceedings, ~~it will require a simple majority to adopt an improvement resolution. the~~

resolution may be adopted only by favorable vote of four-fifths or more of all members of the Council. The Council will then direct the Director of Public Works/City Engineer to prepare plans and specifications, followed by a call for bids.

E. RESOLUTION DECLARING THE CITY'S INTENT TO BOND FOR ALL PUBLIC IMPROVEMENT COSTS RELATED TO THE SPECIFIC PROJECT BEING APPROVED

To preserve the option to bond later, should there be cash flow gaps, the City Council should approve the reimbursement resolution allowing costs incurred no more than 60 days preceding the resolution and any future costs to be reimbursed or funded from bond proceeds.

F. RESOLUTION DECLARING COSTS TO BE ASSESSED AND ORDERING PREPARATION OF PROPOSED ASSESSMENT

Assessment rolls are prepared by City staff pursuant to provisions of M.S. §429.061. Assessment rolls will be prepared for each project involving assessments to benefited properties, and are to include parcel descriptions and estimated assessment costs.

G. WAIVERS

The City reserves the right, in certain circumstances, to obtain and enter into agreements of assessment and waiver of irregularities and appeal with property owners. Any agreement of assessment and waiver of rights is effective only for the assessment agreement upon by the City and property owners.

H. PUBLIC HEARING ON THE PROPOSED ASSESSMENT

The assessment hearing is designed to give affected property owners an opportunity to express their concerns. The City must publish notice of the hearing, including the total cost of the improvement, in the official City newspaper one or more times at least two (2) weeks prior to the hearing date. The City will also mail a statement showing possible prepayment provisions, and the interest rate on the assessments if they are to be paid in installments, all as required by ~~Minnesota Statutes Chapter~~ Minn. Stat. Chapter § 429.

I. RESOLUTION ADOPTING ASSESSMENT AND CERTIFICATION OF ASSESSMENT ROLLS

Following the hearing, the assessment roll shall be officially adopted by the Council and certified to the Office of the Lyon County Auditor. All adjustments to the roll shall be made by contacting the Finance Director prior to the hearing, or by the Council at the time of the hearing. The assessments will be levied in equal annual principal installments with interest set by the Council on the unpaid balance.

Jl. PREPAYMENTS

i. Partial prepayment of assessments permitted. After the adoption of an assessment roll pursuant to ~~Minn. Stat. Chapter~~ Minn. Stat. Chapter § 429, and before certification of such assessment roll to the ~~county auditor~~ Office of the Lyon County Auditor, the authorized official, is directed to accept partial prepayment of such assessment and reduce the amount certified to the ~~county auditor~~ Office of the Lyon County Auditor accordingly. Interest on unpaid special assessments will be charged beginning 30 days after the ~~estimated project completion date, but no later than October 1 of any given year~~ adoption of assessment roll. This date will be established in the resolution adopting the assessment roll.

ii. Prepayment in full. The property owner may, at any time prior to November 15 of any year, prepay to the finance director of the City of Marshall, that whole assessment remaining due with interest accrued to December 31 of the year in which said prepayment is made.

# V. METHODS OF DETERMINING ASSESSMENTS

A. GENERAL ASSESSMENT INFORMATION

It shall be the policy of the City to assess benefited properties by linear foot, area, service size, or per property, whichever is determined by the City to be the most equitable and appropriate. All facilities which represent new service to areas previously without City utility service shall be assessed at the rate of one hundred (100) percent of the cost of installation.

B. SANITARY SEWERS

New Construction Projects: Paid for by developer or 100% assessed. Generally the project costs are divided by the total number of services to determine the rate per service. The rate is then multiplied by the number of services to each individual property to determine the individual property assessment. In those projects where oversizing is required due to service for areas outside the proposed improvement area, funding for oversizing of the sewer infrastructure comes from the Wastewater Treatment Fund. These costs may be reduced by State Aid or other outside funding.

Replacement Projects:

Residential:

100% of sanitary sewer main replacement costs to be funded by the Wastewater Treatment Fund. The cost of sanitary sewer service lines shall be 100% assessed to the property that is receiving the benefit. These costs may be reduced by State Aid or other outside funding.

Industrial/Commercial:

100% of sanitary sewer main replacement costs to be funded by the Wastewater Treatment Fund. The cost of sanitary sewer service lines shall be 100% assessed to the property that is receiving the benefit. These costs may be reduced by State Aid or other outside funding.

C. WATERMAIN AND WATER SERVICES

New Construction Projects: If agreed upon by the City of ~~Marshall~~ during the development of a Development Agreement, special assessment may be used to fund a portion of the costs of water main and water service lines. The City of ~~Marshall~~ shall take a secured position in the benefited property until such time as the special assessments are paid in full for said improvement. If special assessment is utilized, the project costs are divided by the total number of services to determine the rate per service. The rate is then multiplied by the number of services to each individual property to determine the individual property assessment. In areas of the community not in a Water Area Charge or WAC zone, as determined by ~~MMU Marshall Municipal Utilities~~, the developer may receive partial funding from ~~MMU Marshall Municipal Utilities~~, as determined during the preparation of the Development Agreement for upsizing of water main to serve adjoining areas. These costs may be reduced by State Aid or other outside funding.

In a WAC zone a developer may be eligible for cost participation in the installation of water transmission mains according to the policy established by ~~MMU~~ Marshall Municipal Utilities.

Replacement Projects:

Residential:

100% of water main and service line replacement costs to be funded by the water utility.

Commercial/Industrial:

100% of water main and service line replacement costs to be funded by the water utility.

~~Special Assessments will not be used for water main and water service line replacement projects~~

D. LIFT STATIONS

All newly developed properties whose sanitary sewage or storm water runoff must be elevated by a lift station in order to reach the Waste Treatment Plant or storm water system and have not previously been assessed for a portion of the lift station, shall be assessed a lift station connection fee equal to ten (10) percent of a normal sanitary sewer assessment.

E. STORM SEWERS

New Construction Projects: Paid for by developer or 100% assessed. Generally the project costs are divided by the total square footage of the assessable lots to determine the rate per square foot. The rate is then multiplied by the square footage of each individual property to determine the individual property assessment. In those projects where significant drainage areas are outside the proposed improvement area, funding for oversizing of drainage infrastructure should come from adjacent areas or City funds. These costs may be reduced by State Aid or other outside funding.

Replacement Projects:

100% of storm sewer replacement costs to be funded by the Surface Water Management Utility Fund. These costs may be reduced by State Aid or other outside funding.

F. NEW STREET CONSTRUCTION

Paid for by developer or 100% assessed. Generally the project costs are divided by the total front footage of the assessable lots to determine the rate per front lineal foot. The rate is then multiplied by the front footage of each individual property to determine the individual property assessment. These costs may be reduced by State Aid or other outside funding.

Resolution Number \_\_\_\_\_, Second Series -- Adopted: 12/22/2020 - 06/12/2018

27

Item 17.

Page 115

G. STREET RECONSTRUCTION

~~Industrial/Commercial: 100% assessed to adjacent property owners. The maximum commercial/industrial assessment shall be the lesser of:~~

~~the actual project cost spread by the front footage of the property adjacent to the project~~

- ~~the equivalent number of residential parcels based upon 10,000 SF per average residential property size, multiplied by the Residential 20-Year Maximum Street Reconstruction Assessment (per the current "Resolution Approving Specific Fees to Be Charged by the City of Marshall")~~

Example:

For a 100,000 SF Industrial/Commercial property:

$$\underline{\underline{100,000 / 10,000 \times \$5,700 = \$57,000.00}}$$

- ~~the average residential front foot cost (\$5,700/80=\$71.25) (per the current "Resolution Approving Specific Fees to Be Charged by the City of Marshall") multiplied by a width factor (for street widths in excess of the 36-ft. standard residential street width) times the strength factor (10-ton divided by 7-ton) times the front footage of the property adjacent to the project~~

Example:

For a 300 LF frontage Industrial/Commercial property with a street width of 38 ft.:

$$\underline{\underline{71.25 \times 38 / 36 \times 10 / 7 \times 250 = \$32,232.14}}$$

These costs may be reduced by State Aid or other outside funding.

- ~~Residential: 50% assessed to adjacent property owners. The City will contribute the remaining 50%. In areas that street sections have additional strength requirements, the added base and surfacing thicknesses are paid for by the City. These costs may be reduced by State Aid or other outside funding.~~

~~The Residential 20-Year Maximum Street Reconstruction Assessment is in accordance with the current "Resolution Approving Specific Fees to Be Charged by the City of Marshall".~~

~~For multiple-lot properties or properties with frontages greater than 120 LF (average 80-ft. frontage residential lot x 1.5) times the Residential 20-Year Maximum Street Reconstruction Assessment will be increased by the actual front footage divided by the average front footage.~~

Example:

For a multiple-lot or single-lot of 200 LF

$$\underline{\underline{200 / 120 \times 5,700 = \$9,500.00}}$$

Residential: The residential street assessment shall be the lesser of the following methods:

1) Actual Project Cost

The actual project cost spread by the front footage of the property adjacent to the project. In areas that street sections have additional strength requirements, the cost of the added base and surfacing thicknesses shall not be borne by residential properties. These costs may be paid through city funding, State Aid or other outside funding, and/or commercial/industrial street assessments.

2) Fixed parcel amount

(Maximum standard street reconstruction assessment amount per residential parcel<sup>(6)</sup>)

Industrial/Commercial: The maximum commercial/industrial street assessment shall be the lesser of the following methods:

1) Actual Project Cost

The actual project cost spread by the front footage of the property adjacent to the project.

2) Fixed frontage-foot amount

(Standard frontage-foot rate<sup>(1)</sup>) x (street width factor<sup>(2)</sup>) x (street strength factor<sup>(3)</sup>) x (frontage feet<sup>(5)</sup>)

3) Fixed parcel amount

(Maximum standard street reconstruction assessment amount per residential parcel<sup>(6)</sup>) x (equivalent number of residential parcels<sup>(4)</sup>) x (street strength factor<sup>(3)</sup>)

Notes & Definitions:

As it pertains to this policy, churches, non-profits, schools, and parks shall be considered as commercial properties with the exception that the street strength and street width factors shall not be used in any of the maximum assessment calculations.

The maximum street assessment amount as determined by the lesser of methods 1-3 above does not include the amounts to be paid by this policy for sanitary sewer service line, sidewalk walk-ups, property owner share of driveway improvements, or any other individual improvement that is assessed to a property owner. The assessed cost of any of the improvements listed in the prior sentence shall be assessed in addition to the maximum street assessment amount determined by methods 1-3 that are identified above.

Because of unique characteristics of certain parcels, from time to time it may be necessary to make adjustments to the above procedures. In the event that the literal application of the procedures stated above would result in an inequitable distribution of special assessments, the Council reserves the right to adjust the procedures to achieve a more equitable distribution.

(1) Standard frontage-foot rate = (standard amount per residential parcel)/(frontage feet for average residential parcel)

(2) Street width factor = (width of proposed street)/(width of average street)  
**- In computing this factor, the width of proposed street amount cannot exceed 42 feet.**

(3) Street strength factor = (strength of proposed street in tons)/(strength of average street in tons)

(4) Equivalent number of residential parcels = (square feet of parcel)/(area of average residential parcel)  
**- This factor is only used for lots that exceed the area of average residential parcel in size. If the parcel area is less than the average residential parcel in area, default is 1.**

(5) For corner lots and multiple frontage lots, use the amount of frontage on the specific project for the purpose of this calculation.

(6) The maximum street reconstruction assessment amount per residential parcel shall be set annually by the City Council through the "Resolution Approving Specific Fees to be Charged by the City of Marshall".

For residential properties with frontage greater than 115 LF (1.5 times Marshall average lot size of 77 LF), the residential 20 year maximum street reconstruction assessment shall be increased by the actual front footage divided by 115 LF. Frontage is defined by the property address; this provision does not apply to side or rear yard frontages.

Example:

172.50 LF frontage, 20 year standard maximum residential street reconstruction assessment is \$5,700 (2020).

(172.50' / 115') x \$5,700 = \$8,550

The following factors should be reviewed on an annual basis and adjusted accordingly in the yearly Fee Schedule:

1. Standard assessment amount per residential parcel,
2. Frontage feet for average residential parcel,
3. Area of average residential parcel,
4. Standard street width, and
5. Standard street load rating.

A 20-year look-back rule shall apply to parcels (residential and commercial/industrial) that have multiple frontage sides (corner lots). The current year maximum assessable amount shall be reduced by actual assessment amounts occurring within the previous 20-year period.

For example, in year 1, assume that improvements are made to the first corner street that cost \$10,000 and that the YEAR 1 MAXIMUM STANDARD ASSESSMENT AMOUNT PER RESIDENTIAL PARCEL is \$6,000. The maximum special assessment amount for year 1 for this parcel cannot exceed \$6,000. In year 15, improvements that cost \$10,000 are made to the second corner street and the YEAR 15 MAXIMUM STANDARD ASSESSMENT AMOUNT PER RESIDENTIAL PARCEL has increased to \$8,000. The maximum special assessment for year 15 for this parcel cannot exceed \$2,000 (\$8,000 - \$6,000). In year 21, assume that improvements are again made to the first corner street in the amount of \$10,000 and the YEAR 21 MAXIMUM STANDARD ASSESSMENT AMOUNT PER RESIDENTIAL PARCEL is \$9,000. The maximum special assessment amount for year 21 for this parcel cannot exceed \$7,000 (\$9,000 - \$2,000).

#### H. SIDEWALKS AND BIKE PATHS

All costs for installing sidewalk facilities may be assessed against abutting properties based on the same formula applicable to street or curb and gutter improvements.

City-Ordered Sidewalk: In any case where a sidewalk is planned and constructed upon order by the Council, the cost of that improvement may be assessed, may be part of a development agreement, or may be paid in full by the City.

Bike Paths: Bike Paths shall be assessed according to the sidewalk provisions above with the additional width over the normal sidewalk width paid by the City. The City participation may be reduced by State Aid or other outside funding.

#### I. CALCULATING CONNECTION FEES (FOR WATERMAINS NOT PREVIOUSLY ASSESSED)

Connection fees are established by the Council, upon recommendation by ~~MMU~~ Marshall Municipal Utilities, and reviewed annually to assure that amounts accurately reflect comparable assessment amounts for sewer and/or water from recent improvement project. The estimated useful life of the improvement shall be considered when calculating each individual connection fee, and the amount charged shall reflect the pro-rated fee based on useful life theory (see section VI.A.).

For property on which multiple residential units are constructed, the connection fee shall include the initial amount for the first living unit, and, for each unit thereafter, an amount equal to twenty (20) percent of the initial amount or standard fee for a residential unit. The amount for additional units in a multiple family structure shall be due the City regardless of previous assessments and shall be payable at the time the building permit is obtained. In no event shall the connection fee exceed the cost of installing an eight (8)-inch water main based on current year prices.

Remodeling projects which result in the number of living units in a structure being increased shall be subject to the connection fee described above.

# VI. LIFE EXPECTANCY OF IMPROVEMENTS

A. IMPROVEMENT CLASSIFICATION

Watermain: The estimated useful life of watermain facilities shall be thirty (30) years from the date of initial construction.

Sanitary Sewer: The estimated useful life of sanitary sewer facilities shall be thirty (30) years from the date of initial construction.

Storm Sewer: The estimated useful life of a storm sewer system involving installation of pipe and appurtenances shall be thirty (30) years from the date of initial construction.

Streets: The estimated useful life of a street shall be twenty (20) years from the date of initial construction.

Street Lights: The estimated useful life of street lights shall be twenty (20) years from the date of initial construction.

Sidewalks: The estimated useful life of a sidewalk shall be twenty (20) years from the date of initial construction.

B. USEFUL LIFE APPLICATION

Street and Utility Infrastructure: When any municipal infrastructure must be reconstructed or replaced, and that infrastructure has provided a period of use equal to or more than the estimated useful life of a infrastructure as hereinbefore described, all costs for such replacement shall be according to assessment procedures appropriate to the improvement constructed or reconstructed.

Assessments for any public infrastructure which must be reconstructed or replaced before the estimated useful life of the infrastructure shall be multiplied by the percentage of useful life attained for the respective infrastructure. This shall not include street overlay projects.

If failures are caused by changes in use, the Council may, at its discretion, assess one hundred (100) percent of the replacement cost to benefited properties.

## VII. WORK BY OTHERS

A. WORK BY PRIVATE DEVELOPERS

Work by private developers shall occur only within the boundaries of private property. Any public utility or street construction work within a public right-of-way shall be done only by contract with the City, or by the provisions of an approved Development Contract.

B. PRIVATE INSTALLATIONS ON PUBLIC RIGHT-OF-WAY

Property owners are strongly discouraged from placing any improvement in, or in any way altering, the public right-of-way, except that a driveway may be installed at the expense of the property owner to the curb when approved and permitted by the City.

All private installations on public right-of-way shall be the responsibility of the property owner, and any damages to such private installations shall be the full responsibility of the property owner. This includes, but is not limited to, mailboxes and their supports, sprinkler systems, storm drains and landscaping. All such items may not be included in any special assessment project.

The foregoing was duly adopted by the Common Council of the City of Marshall at its regular meeting held on the 22<sup>nd</sup> day of December, 2020~~day of June 12, 2018~~.

THE COMMON COUNCIL

\_\_\_\_\_  
Mayor of the City of Marshall, MN

ATTEST:

\_\_\_\_\_  
City Clerk

RESOLUTION NUMBER \_\_\_\_\_, SECOND SERIES

RESOLUTION AMENDING RESOLUTION NUMBER 4522, SECOND SERIES  
RESOLUTION AMENDING RESOLUTION NUMBER 2946, SECOND SERIES  
RESOLUTION AMENDING RESOLUTION NUMBER 2757, SECOND SERIES  
RESOLUTION AMENDING RESOLUTION NUMBER 2673, SECOND SERIES  
ESTABLISHING AND PROVIDING FOR THE  
CITY OF MARSHALL SPECIAL ASSESSMENT POLICY



***CITY OF MARSHALL  
SPECIAL ASSESSMENT POLICY***

*(Originally Adopted: October 18, 2004)*

*(First Revision: August 1, 2005)*

*(Second Revision: March 19, 2007)*

*(Third Revision: June 12, 2018)*

***Fourth Revision: \_\_\_\_\_, 2020***

**TABLE OF CONTENTS**

	Page
I. GENERAL INFORMATION	
A. The Theory of Special Assessments .....	5
B. Special Assessment Uses .....	5
C. The Benefit Principle.....	5
II. GENERAL STATEMENTS OF PURPOSE, POLICY, AND LIMITS	
A. Purpose.....	7
B. Policy .....	7
C. Policy Limitations .....	7
III. SPECIFIC POLICIES	
A. Assessments.....	9
B. Assessment Period.....	9
C. Interest Rate .....	9
D. Project Cost .....	9
E. Deferred Assessments.....	9
Agricultural Land Exemptions .....	9
Agricultural Land Deferments .....	10
Deferral for Hardship.....	11
F. City Share of Project Cost.....	12
G. Driveway Pavement.....	13
H. Private Developer Projects .....	14
I. Government Owned Properties .....	14
J. Frontage Roads .....	14
K. Deletion of Properties .....	14
L. Service Outside the City Limits .....	15
M. Intersections.....	15
N. Irregular Shaped Lots and Corner Lots.....	15
O. Use of Connection Fees .....	15
P. Tax Forfeited Properties .....	15
Q. MMU Agreements.....	15
R. Tax Exempt Properties .....	16
S. Reapportionment .....	16
T. Alleys .....	17

IV.	PROCEDURES	
A.	Initiation of Procedures .....	18
B.	Resolution Ordering Preparation of Report on Improvement .....	18
C.	Public Hearing on Proposed Improvement .....	18
D.	Resolution Ordering the Improvement and Preparation of Plans and Resolution Approving Plans and Specifications and Ordering Advertisement for Bids .....	18
E.	Resolution Declaring the City’s Intent to Bond for All Public Improvement Costs Related to the Specific Project being Approved .....	19
F.	Resolution Declaring Costs to be Assessed and Ordering Preparation of Proposed Assessment .....	19
G.	Public Hearing on the Proposed Assessment .....	19
H.	Resolution Adopting Assessment and Certification of Assessment Rolls	19
I.	Prepayments.....	19
V.	METHODS OF DETERMINING ASSESSMENTS	
A.	General Assessment Information.....	23
B.	Sanitary Sewers.....	23
C.	Watermain.....	23
D.	Lift Stations .....	24
E.	Storm Sewers .....	24
F.	New Street Construction .....	24
G.	Street Reconstruction .....	25
H.	Sidewalks and Bike Paths.....	27
I.	Calculating Tapping Fees .....	27
VI.	LIFE EXPECTANCY OF IMPROVEMENTS	
A.	Improvement Classification.....	30
B.	Useful Life Application .....	30
VII.	WORK BY OTHERS	
A.	Work by Private Developers .....	32
B.	Private Installments on Public Right-of-Way.....	32
	COUNCIL ADOPTION .....	32

# I. GENERAL INFORMATION

A. THE THEORY OF SPECIAL ASSESSMENTS

Special assessments are those charges levied against certain parcels of land for the cost of public improvements and for which the City Council has determined that said parcels being assessed will be specifically benefited by the improvements.

B. SPECIAL ASSESSMENT USES

Special assessments may be used to pay the cost of all or a portion of public improvement projects, including the maintenance and/or repair of the City's infrastructure. Improvement projects include, but are not necessarily limited to, the construction and/or reconstruction of streets (sub-base, base, hard surfacing), alleys, curb and gutter, sidewalks, driveway approaches, sewer service lines, water service lines, and amenities. Special assessments for reconstruction of watermains, sanitary sewer mains, and storm sewer mains will not be special assessed.

C. THE BENEFIT PRINCIPLE

Special assessments may be levied only upon property receiving a special benefit from the improvement. The rate must be uniform upon the same classes of property receiving special benefits. Assessments must be confined to property benefited, and the amount of the assessment must not exceed the benefit derived by the improved property.

## II. GENERAL STATEMENTS OF PURPOSE, POLICY, AND LIMITS

A. PURPOSE

The purpose of this Special Assessment Policy is to set forth the policies and procedures for the determination of benefit and the assessment of cost of the various public improvements which are constructed and installed by the City of Marshall (hereinafter called "City") pursuant to the law, the City Charter and Code of Ordinances, and the order of the City Council (hereinafter called "Council") of the City of Marshall. These policies shall serve as a guide for this and future Councils, for administrative personnel, and as a source of information for all persons concerned with such matters. It is the intent and purpose of these policies to provide for and insure consistent, uniform, fair, and equitable treatment, insofar as is practical, lawful, and possible, of all property owners in regard to the assessment of cost for benefits to property for the various improvements of streets and utilities within the City.

B. POLICY

The Council hereby declares:

That the assessment policies contained herein are the policies that the City is dedicated to follow, as nearly as possible and practical; and

That all improvement costs shall, whenever possible, be assessed in full against benefited property on a one hundred (100) percent basis. In order to keep the City's share of the cost of improvements to a minimum, and to avoid deferred assessments, no improvements shall be made outside the City limits unless a petition for annexation of the property to the City is signed, or the assessments against the benefited property can be collected by a voluntarily negotiated contract.

C. POLICY LIMITATIONS

These assessment policies are designed to serve only as a general guide for the Council in allocating benefits to properties for the purpose of defraying the cost of installing public facilities. The Council reserves the right to vary from these policies if the policies act to create obvious inequities, or where the assignment of benefit to a particular property is difficult because of an extreme and unusual situation which may occur in the future, or if such variance is deemed to be in the best interest of the City.

# III. SPECIFIC POLICIES

A. ASSESSMENTS

Special assessments for public improvement projects will be determined by taking into consideration total project costs and an assessment formula based on front footage, area, or unit basis. The total amount of assessments will not exceed the project cost, as defined in Section III.D., and will be apportioned uniformly among properties having the same general land use based on benefit. The total assessment against any parcel shall not exceed benefit. Project cost may include part or all of the cost of previously installed projects, not previously assessed, subject to legal considerations.

B. ASSESSMENT PERIOD

The standard term of assessment for public improvements shall be eight (8) years. The Council may, however, establish a shorter or longer term if it is determined to be in the best interests of the City. In no event shall the term exceed a period of twenty (20) years.

C. INTEREST RATE

The Council shall establish an interest rate to be paid on the unpaid balance of special assessments as may be necessary to meet bond principal and interest, as well as other related municipal costs. The interest rate shall generally be established at the time of the public hearing on the proposed assessment. Said interest rate shall be established at 2 percentage points above the bond interest rate incurred by the City for bond related to the project. If no bond is required, the interest rate shall be as set annually in the City Fee Schedule.

D. PROJECT COST

The Council shall determine the cost of the improvement by adding: the amount of contract cost; the cost of labor and materials furnished by the City, if not contained in contract costs; the cost of engineering, legal, fiscal, and administrative services provided by City staff or other parties; the cost of acquiring easements, property, or right-of-way required by the improvement; interest costs incurred by the City between the time money is borrowed for the improvement and special assessments are paid in full; and any other costs which, in the opinion of the Council, should be included as part of the total project cost.

E. DEFERRED ASSESSMENTS

Assessments deferred by resolution or agreement by the Council will be recorded at the Office of the Lyon County Recorder.

AGRICULTURAL LAND EXEMPTIONS. It shall be the policy of the City to exempt temporarily from assessments certain lands currently used for agricultural purposes.

When considering whether to grant an approval for agricultural exemption, the Council shall consider the following: the likelihood of the property being developed in the reasonably foreseeable future, the current use of the property, the ownership/management structure of the property, the size of the property, and other factors deemed pertinent.

Real estate shall be eligible for the assessment exemption if it is actively and exclusively devoted to agricultural use as defined hereinafter, and either:

1. is the homestead or thereafter becomes the homestead of a surviving spouse, child, or sibling of the said owner, or is real estate which is farmed with the real estate which contains the homestead property; or
2. has been in possession of the applicant, his or her spouse, parent, or sibling, or any combination thereof, for a period of at least seven (7) years prior to application; or
3. is the homestead of a shareholder in a family farm operation. Family farm corporation for the purpose of this section means a corporation founded for the purpose of farming and owning agricultural land in which all of the stockholders are related and members of a family.

Real property shall be considered to be in agricultural use provided that it is devoted by the owner of said real property to the raising of crops, forage, produce, fruits, or horticulture/nursery stock, or the production of livestock/poultry or livestock/poultry products. Real property which is enrolled in a government conservation or set-aside program shall also be considered to be in agricultural use. Slough, wasteland, and woodland contiguous to or surrounded by those lands above-described shall be considered to be in agricultural use if under the same ownership and management.

In all cases, the temporary exemption shall be deemed to have expired at such time as the property is platted and/or developed. For sewer and water projects, a tapping fee shall be charged at the time of connection or when the final plat is approved. These tapping fees shall be based on the project year bid price per front foot or unit, or on the current year costs at the time of connection/platting, whichever is greater. For street projects, assessments will be charged when the property is developed or when the final plat is approved. These assessments shall be based on the project year bid price per front foot or unit, or on the current costs at the time of development/platting, whichever is greater.

AGRICULTURAL LAND DEFERMENTS.

It shall be the policy of the City to defer assessments against those lands which qualify for deferment under the Minnesota Agricultural Property Tax Law ("Green Acres" Law), M.S. 273.111, as amended.

It is the policy of the City not to defer assessments for improvements within the City unless circumstances warrant special consideration. Assessments shall be considered deferred only after the Council has ordered an improvement. The assessments shall remain in this classification until such time as they are paid in full

by the property owner or certified to the county for collection. While deferred, interest will be certified to the county annually at the rates as established unless the Council by resolution defers such interest with the principal, at which time it shall be added to the principal. The Council may also, by resolution, forgive interest during the period assessments are deferred. All eligible applicants must file an application on a form provided by the Finance Director. The individual application must be filed on or before September 15 of the year preceding the year in which deferral status is requested in order to implement the deferral status for such year. The estimated useful life of the improvement shall apply to the payment of deferred assessments. This paragraph does not refer to deferred assessments for elderly and low-income persons, which are addressed below.

#### DEFERRAL FOR HARDSHIP

A homeowner may be eligible for an assessment deferral pursuant to Minn. Stat. 435.193 through 435.195. Senior citizens, retired disabled homeowner or a person who is a member of the MN Nation Guard or other military reserve who is ordered into active military service may defer special assessments levied against property owned by the applicant if they meet the criteria in Marshall City Ordinance Section 54-3 Special assessment deferral.

#### F. CITY SHARE OF PROJECT COST

Generally speaking, the City shall not participate in project costs for new developments. Exceptions to the rule will involve the installation of larger than normal water mains and/or sanitary and storm sewer mains for transmission purposes, or when a larger and stronger than normal street is required. In these instances, the City's participation will be limited to those costs directly attributable to the over-sizing or enhancements beyond those required to support the benefited properties. Additionally, it can be expected that the City will be a participant if it owns property in the proposed project area, except as outlined in paragraph "I" of this section.

The City will participate in the cost of street reconstruction projects. Assessments to benefited residential property owners under a reconstruction program shall be determined by establishing the total cost of reconstructing a standard residential street and assessing fifty (50) percent of the total cost to the property owners. Any costs directly attributable to over-sizing or enhancements may be paid fully or partially by the City and/or commercial or industrial properties requiring the over-sizing. Intersections of cross streets are not considered City-owned property for the purposes of this section.

The City may, at its discretion, finance the City's share of any such improvement costs by one or more of the following methods or any combination thereof:

1. Street improvements --
  - a. Pay all or portions of the reconstruction cost with ad valorem city tax levies, municipal state-aid street funds (if applicable), reserves or such

other funds which may be appropriate and available to the City from time to time.

- b. For street reconstruction or repairs required due to a utility line relocation, repair, or replacement, the City may require partial or total cost sharing from the Marshall Municipal Utilities Commission or any other public or private utility company which may be involved.
- c. General Obligation Public Improvement Bonds, under Minn. Stat. Chapter 429, may be issued to bridge the cash flow gap between collecting funds and paying for improvements. If the City intends to utilize Chapter 429 tax-exempt bonds as a revenue source for the construction of any special assessment project, the initial estimated value of special assessments to the benefited properties may not be less than twenty percent (20%) of the total adjusted project cost.
- d. General Obligation Street Reconstruction Bonds may be used for the reconstruction of streets as per Minn. Stat. § 475.58, Subd. 3.b.

2. Water, sanitary sewer or storm sewer improvements --

- c. Apply sanitary sewer service revenues from the Wastewater Treatment Fund.
- d. Apply storm sewer revenues from the Surface Water Management Utility Fund.
- e. Apply water utility revenues through coordination with Marshall Municipal Utilities.
- f. a. Pay all or portions of the project cost through an assessment as shown in Section V.
- g. b. Levy an ad valorem tax to pay all or a portion of the City's share of any project, or use such other funds as may be available to the City from time to time.
- h. General Obligation Water or Sewer Bonds may be issued under Minn. Stat. Chapter 444 to bridge the cash flow gaps between revenues, collections, and paying project costs.

G. DRIVEWAY PAVEMENT

Any driveway aprons located on the public right of way disturbed by any street/utility reconstruction project, shall be repaired and/or removed and replaced as part of the reconstruction project. The city shall pay for all associated costs for 12-FT of driveway width for one (1) driveway apron for residential properties. The city shall pay for all associated costs for 12-FT of driveway width for up to two (2) driveway aprons for each commercial/industrial property.

The city participation in the 12-FT of width shall include all driveway length necessary to complete the city project. In some instances, the driveway length to be replaced may extend beyond the property line, in other instances the driveway length may fall short of the property line. All costs associated with driveway apron width that is greater than 12-FT or any new driveway aprons being added to the property shall be paid 100% by the property owner..

H. PRIVATE DEVELOPER PROJECTS

No special assessments for improvements shall be left pending, and the developer requesting the improvements shall be required to fund and pay the special assessments benefiting any such properties according to the Development Contract with the City. The "no pending" policy shall apply to properties lying outside the City limits as well. The Council may consider reimbursement to the appropriate parties if such property is annexed and subsequently assessed for the improvement, and if the entire assessment and accrued interest is paid within ten (10) years from the date of construction.

I. GOVERNMENT-OWNED PROPERTIES

Government property owners shall be responsible for assessments associated with new developments and/or reconstruction projects, or other improvements consistent with procedures of like improvements.

J. FRONTAGE ROADS

Frontage roads along highways or other arterial streets are generally deemed to be of benefit only to properties served; therefore, the entire cost of any such improvement shall be assessed totally to the property owners. The Council may consider special circumstances as appropriate to determine and adjust benefit and subsequent cost, subject to reductions by State Aid or other outside funding.

K. DELETION OF PROPERTIES

The City shall reserve the right to delete land within the improvement area from the assessment rolls if, in the opinion of the City, the land cannot be developed and/or is not benefited. In that event, no development of that property shall be permitted nor shall any physical connection to the City's water, sewer, or storm drainage facilities be made by any development on that property, unless and until a development contract is approved defining the costs to be paid by the developer/owner of the property for the connection or use of said improvements.

Resolution Number \_\_\_\_\_, Second Series -- Adopted: 12/22/2020

Item 17.

L. SERVICE OUTSIDE THE CITY LIMITS

If the City installs facilities which benefit property which lies outside the corporate limits, that area and the allocable costs shall be included in the original public hearing for the improvement. The City may negotiate a contract with the owner of such property, which will provide for payment to the City on the same basis as if the property were within the City, and charge for the improvement as a prepayment upon completion of the project. No physical connection to the City's sanitary sewer or water main trunk line systems will be permitted until a development contract, including satisfaction of costs or assessments, is executed. To the greatest extent possible and practical, it shall be the policy of the City to require annexation prior to the extension of any service or facility to any property outside the City limits.

M. INTERSECTIONS

The cost of all improvements in street intersections shall be included as part of the total project and assessable costs.

N. IRREGULAR SHAPED LOTS AND CORNER LOTS, CUL-DE-SACS

Assessments for street improvements on cul-de-sacs shall be based upon the number of lots in the cul-de-sac and the assessments shall be equal and not dependent on lot frontage.

Assessments for other irregularly shaped lots may be based upon land area or frontages or a combination of both frontage and area of similar properties in the assessment area.

Corner lots shall typically be assessed for all city street frontage at the project street assessment rate. Street assessment maximums as outlined in section V.G of this policy may apply.

O. USE OF CONNECTION FEES

In addition, to the normal tapping fees as set by resolution, for properties for which special assessments for utilities have not been paid, additional tapping fees are established by the City to reflect approximately the usual assessment charged for sewer and/or water in the year of connection. The Director of Public Works/City Engineer will annually calculate sewer and water tapping fees based on current project costs. The City shall collect said connection fees in total at the time a permit is issued for connection to the City sewer and/or water mains, or at the time a permit is issued for remodeling or for an addition which will increase the number of units on a parcel beyond what was originally assessed for. No part of said connection fees shall be delayed, deferred, or suspended. The estimated useful life of the improvement shall be considered when calculating each individual connection fee.

P. TAX FORFEITED PROPERTIES

Properties which have been forfeited to the State for nonpayment of taxes are subject to possible reassessment. The amount of special assessments subject to reassessment are determined by Council resolution following notice from the county of the appraised value of the tax forfeited land and the date of proposed sale. A resolution of the County Board eventually authorizes and fixes the terms of the sale. Following notice of any sale of a tax forfeited property, the City will conduct an assessment hearing and certify for collection any unpaid special assessment balance for a period of five (5) years, or the remaining length of the bond issue debt service schedule, whichever is longer. These assessment terms and conditions may be modified on a case by case basis only if there is variation in the sale price established by the county.

Q. MMU AGREEMENTS

An agreement between the City and Marshall Municipal Utilities (hereinafter referred to as "MMU") exists for the installation and maintenance of street lights.

R. TAX EXEMPT PROPERTIES

Private cemeteries (except as exempt per Minn. Stat. § 306.14, Subd. 2), churches, hospitals, schools and similar institutions, and railroads must pay special assessments.

S. REAPPORTIONMENT

The splitting of special assessments shall only be accomplished by a resolution of the Council after the applicant has filled in the necessary forms as provided by the City Clerk and has paid the application fee as set by Council resolution.

Property owners may apply to the City for reapportionment of special assessments for any tract of land against which a special assessment has been levied and is subsequently subdivided. The City may, on its own motion or on application of the owner of any part of the tract, equitably apportion among the lots in the tract all of the unpaid assessments. Such action must, however, be preceded by a notice served upon all owners of any part of the tract and subsequent public hearing. The public hearing may be waived upon approval of all affected property owners.

As a part of its approval process, the City will require the reapportionment of special assessments to be based on benefit and assessed equitably against the front footage, lot size, or number of units, or by whatever means the City deems appropriate.

T. ALLEYS

Improvements to alleys will be assessed to benefited property owners for one hundred (100) percent of the cost. Exceptions will include routine maintenance as determined by the Director of Public Works/City Engineer. Improvements to be assessed include, but may not be limited to: paving, mill and overlay, overlay, drainage improvements, and major regrading efforts. Routine maintenance include, but may not be limited to, gravel alley grading, adding small quantities of gravel for maintenance, and minor pothole patching.

## IV. PROCEDURES

A. INITIATION OF PROCEDURES

1. By Petition: A petition for improvement by property owners may initiate proceedings. Said petition must have the signature of the owners of at least thirty-five (35) percent of the frontage of the property bordering the proposed improvements. Petitions for public improvements must be received by the City Clerk prior to November 15 of the previous year in which the construction is requested. The City may delay construction to the following year for petitions received after the deadline.
2. By Council Action: If the Council determines that an improvement is in the best interest of the City, it can, without petition, order an improvement. If the Council acts on its own initiative, a simple majority only is necessary to initiate the proceedings.
3. 100% Signed Petition: When a petition is signed by one hundred (100) percent of the property owners affected by an improvement, the Council may order said improvement without holding an improvement hearing. This can be accomplished by special resolution declaring adequacy of petition.

B. RESOLUTION ORDERING PREPARATION OF A REPORT ON IMPROVEMENT

The Council shall order an improvement report from the Director of Public Works/City Engineer which reviews such factors as the need for the project, the availability of City funds, an estimate of total project costs, and other information necessary for the Council to make a decision.

C. PUBLIC HEARING ON PROPOSED IMPROVEMENT

In accordance with Minn. Statute §429.031, with the exception of the one hundred (100) percent signed petition, the City shall publish notice of the hearing twice in the official newspaper, with the notices appearing at least one (1) week apart. At least three (3) days must elapse between the last publication date and the date of the hearing. A notice shall be mailed to each affected property owner at least ten (10) days prior to the improvement hearing date stating hearing date, time and place information, general nature of the proposed improvements, and the estimated project cost and project assessment area. The notice must also contain a statement that a reasonable estimate of the cost of the assessment will be available at the hearing.

D. RESOLUTION ORDERING THE IMPROVEMENT AND PREPARATION OF PLANS AND RESOLUTION APPROVING PLANS AND SPECIFICATIONS AND ORDERING ADVERTISEMENT FOR BIDS

If improvement proceedings are initiated by petition, the Council needs a simple majority to pass a resolution for improvement. If the Council initiated the proceedings, the resolution may be adopted only by favorable vote of four-fifths or more of all members of the Council. The Council will then direct the Director of

Public Works/City Engineer to prepare plans and specifications, followed by a call for bids.

E. RESOLUTION DECLARING THE CITY'S INTENT TO BOND FOR ALL PUBLIC IMPROVEMENT COSTS RELATED TO THE SPECIFIC PROJECT BEING APPROVED

To preserve the option to bond later, should there be cash flow gaps, the Council should approve the reimbursement resolution allowing costs incurred no more than 60 days preceding the resolution and any future costs to be reimbursed or funded from bond proceeds.

F. RESOLUTION DECLARING COSTS TO BE ASSESSED AND ORDERING PREPARATION OF PROPOSED ASSESSMENT

Assessment rolls are prepared by City staff pursuant to provisions of M.S. §429.061. Assessment rolls will be prepared for each project involving assessments to benefited properties, and are to include parcel descriptions and estimated assessment costs.

G. WAIVERS

The City reserves the right, in certain circumstances, to obtain and enter into agreements of assessment and waiver of irregularities and appeal with property owners. Any agreement of assessment and waiver of rights is effective only for the assessment agreement upon by the City and property owners.

H. PUBLIC HEARING ON THE PROPOSED ASSESSMENT

The assessment hearing is designed to give affected property owners an opportunity to express their concerns. The City must publish notice of the hearing, including the total cost of the improvement, in the official City newspaper one or more times at least two (2) weeks prior to the hearing date. The City will also mail a statement showing possible prepayment provisions, and the interest rate on the assessments if they are to be paid in installments, all as required by Minn. Stat. Chapter 429.

I. RESOLUTION ADOPTING ASSESSMENT AND CERTIFICATION OF ASSESSMENT ROLLS

Following the hearing, the assessment roll shall be officially adopted by the Council and certified to the Office of the Lyon County Auditor. All adjustments to the roll shall be made by contacting the Finance Director prior to the hearing, or by the Council at the time of the hearing. The assessments will be levied in equal annual principal installments with interest set by the Council on the unpaid balance.

J. PREPAYMENTS

- i. Partial prepayment of assessments permitted.* After the adoption of an assessment roll pursuant to Minn. Stat. Chapter 429, and before certification of such assessment roll to the Office of the Lyon County Auditor, the authorized official, is directed to accept partial prepayment of such assessment and reduce the amount certified to the Office of the Lyon County Auditor accordingly. Interest on unpaid special assessments will be charged beginning 30 days after the adoption of assessment roll. This date will be established in the resolution adopting the assessment roll.
- ii. Prepayment in full.* The property owner may, at any time prior to November 15 of any year, prepay to the finance director of the City of Marshall, that whole assessment remaining due with interest accrued to December 31 of the year in which said prepayment is made.

# V. METHODS OF DETERMINING ASSESSMENTS

A. GENERAL ASSESSMENT INFORMATION

It shall be the policy of the City to assess benefited properties by linear foot, area, service size, or per property, whichever is determined by the City to be the most equitable and appropriate. All facilities which represent new service to areas previously without City utility service shall be assessed at the rate of one hundred (100) percent of the cost of installation.

B. SANITARY SEWERS

New Construction Projects: Paid for by developer or 100% assessed. Generally the project costs are divided by the total number of services to determine the rate per service. The rate is then multiplied by the number of services to each individual property to determine the individual property assessment. In those projects where oversizing is required due to service for areas outside the proposed improvement area, funding for oversizing of the sewer infrastructure comes from the Wastewater Treatment Fund. These costs may be reduced by State Aid or other outside funding.

Replacement Projects:

Residential:

100% of sanitary sewer *main* replacement costs to be funded by the Wastewater Treatment Fund. The cost of sanitary sewer *service* lines shall be 100% assessed to the property that is receiving the benefit. These costs may be reduced by State Aid or other outside funding.

Industrial/Commercial:

100% of sanitary sewer *main* replacement costs to be funded by the Wastewater Treatment Fund. The cost of sanitary sewer *service* lines shall be 100% assessed to the property that is receiving the benefit. These costs may be reduced by State Aid or other outside funding.

C. WATERMAIN AND WATER SERVICES

New Construction Projects: If agreed upon by the City during the development of a Development Agreement, special assessment may be used to fund a portion of the costs of water main and water service lines. The City shall take a secured position in the benefited property until such time as the special assessments are paid in full for said improvement. If special assessment is utilized, the project costs are divided by the total number of services to determine the rate per service. The rate is then multiplied by the number of services to each individual property to determine the individual property assessment. In areas of the community not in a Water Area Charge or WAC zone, as determined by MMU, the developer may receive partial funding from MMU, as determined during the preparation of the Development Agreement for upsizing of water main to serve adjoining areas. These costs may be reduced by State Aid or other outside funding.

In a WAC zone a developer may be eligible for cost participation in the installation of

water transmission mains according to the policy established by MMU.

Replacement Projects:

Residential:

100% of water main and service line replacement costs to be funded by the water utility.

Commercial/Industrial:

100% of water main and service line replacement costs to be funded by the water utility.

D. LIFT STATIONS

All newly developed properties whose sanitary sewage or storm water runoff must be elevated by a lift station in order to reach the Waste Treatment Plant or storm water system and have not previously been assessed for a portion of the lift station, shall be assessed a lift station connection fee equal to ten (10) percent of a normal sanitary sewer assessment.

E. STORM SEWERS

New Construction Projects: Paid for by developer or 100% assessed. Generally the project costs are divided by the total square footage of the assessable lots to determine the rate per square foot. The rate is then multiplied by the square footage of each individual property to determine the individual property assessment. In those projects where significant drainage areas are outside the proposed improvement area, funding for oversizing of drainage infrastructure should come from adjacent areas or City funds. These costs may be reduced by State Aid or other outside funding.

Replacement Projects:

100% of storm sewer replacement costs to be funded by the Surface Water Management Utility Fund. These costs may be reduced by State Aid or other outside funding.

F. NEW STREET CONSTRUCTION

Paid for by developer or 100% assessed. Generally the project costs are divided by the total front footage of the assessable lots to determine the rate per front lineal foot. The rate is then multiplied by the front footage of each individual property to determine the individual property assessment. These costs may be reduced by State Aid or other outside funding.

G. STREET RECONSTRUCTION

Residential: The residential street assessment shall be the lesser of the following methods:

1) Actual Project Cost

The actual project cost spread by the front footage of the property adjacent to the project. In areas that street sections have additional strength requirements, the cost of the added base and surfacing thicknesses shall not be borne by residential properties. These costs may be paid through city funding, State Aid or other outside funding, and/or commercial/industrial street assessments.

2) Fixed parcel amount

(Maximum standard street reconstruction assessment amount per residential parcel<sup>(6)</sup>)

Industrial/Commercial: The maximum commercial/industrial street assessment shall be the lesser of the following methods:

1) Actual Project Cost

The actual project cost spread by the front footage of the property adjacent to the project.

2) Fixed frontage-foot amount

(Standard frontage-foot rate<sup>(1)</sup>) x (street width factor<sup>(2)</sup>) x (street strength factor<sup>(3)</sup>) x (frontage feet<sup>(5)</sup>)

3) Fixed parcel amount

(Maximum standard street reconstruction assessment amount per residential parcel<sup>(6)</sup>) x (equivalent number of residential parcels<sup>(4)</sup>) x (street strength factor<sup>(3)</sup>)

Notes & Definitions:

As it pertains to this policy, churches, non-profits, schools, and parks shall be considered as commercial properties with the exception that the street strength and street width factors shall not be used in any of the maximum assessment calculations.

The maximum street assessment amount as determined by the lesser of methods 1-3 above does not include the amounts to be paid by this policy for sanitary sewer service line, sidewalk walk-ups, property owner share of driveway improvements, or any other individual improvement that is assessed to a property owner. The assessed cost of any of the improvements listed in the prior sentence shall be assessed in addition to the maximum street assessment amount determined by methods 1-3 that are identified above.

Because of unique characteristics of certain parcels, from time to time it may be necessary to make adjustments to the above procedures. In the event that the literal application of the procedures stated above would result in an inequitable distribution of special assessments, the Council reserves the right to adjust the procedures to achieve a more equitable distribution.

(1) Standard frontage-foot rate = (standard amount per residential parcel)/(frontage feet for average residential parcel)

(2) Street width factor = (width of proposed street)/(width of average street)  
**- In computing this factor, the width of proposed street amount cannot exceed 42 feet.**

(3) Street strength factor = (strength of proposed street in tons)/(strength of average street in tons)

(4) Equivalent number of residential parcels = (square feet of parcel)/(area of average residential parcel)  
**- This factor is only used for lots that exceed the area of average residential parcel in size. If the parcel area is less than the average residential parcel in area, default is 1.**

(5) For corner lots and multiple frontage lots, use the amount of frontage on the specific project for the purpose of this calculation.

(6) The maximum street reconstruction assessment amount per residential parcel shall be set annually by the City Council through the "Resolution Approving Specific Fees to be Charged by the City of Marshall".

For residential properties with frontage greater than 115 LF (1.5 times Marshall average lot size of 77 LF), the residential 20 year maximum street reconstruction assessment shall be increased by the actual front footage divided by 115 LF. Frontage is defined by the property address; this provision does not apply to side or rear yard frontages.

Example:

172.50 LF frontage, 20 year standard maximum residential street reconstruction assessment is \$5,700 (2020).

$$(172.50' / 115') \times \$5,700 = \$8,550$$

The following factors should be reviewed on an annual basis and adjusted accordingly in the yearly Fee Schedule:

1. Standard assessment amount per residential parcel,
2. Frontage feet for average residential parcel,
3. Area of average residential parcel,
4. Standard street width, and
5. Standard street load rating.

A 20-year look-back rule shall apply to parcels (residential and commercial/industrial) that have multiple frontage sides (corner lots). The current year maximum assessable amount shall be reduced by actual assessment amounts occurring within the previous 20-year period.

For example, in year 1, assume that improvements are made to the first corner street that cost \$10,000 and that the YEAR 1 MAXIMUM STANDARD ASSESSMENT AMOUNT PER RESIDENTIAL PARCEL is \$6,000. The maximum special assessment amount for year 1 for this parcel cannot exceed \$6,000. In year 15, improvements that cost \$10,000 are made to the second corner street and the YEAR 15 MAXIMUM STANDARD ASSESSMENT AMOUNT PER RESIDENTIAL PARCEL has increased to \$8,000. The maximum special assessment for year 15 for this parcel cannot exceed \$2,000 (\$8,000 - \$6,000). In year 21, assume that improvements are again made to the first corner street in the amount of \$10,000 and the YEAR 21 MAXIMUM STANDARD ASSESSMENT AMOUNT PER RESIDENTIAL PARCEL is \$9,000. The maximum special assessment amount for year 21 for this parcel cannot exceed \$7,000 (\$9,000 - \$2,000).

#### H. SIDEWALKS AND BIKE PATHS

All costs for installing sidewalk facilities may be assessed against abutting properties based on the same formula applicable to street or curb and gutter improvements.

City-Ordered Sidewalk: In any case where a sidewalk is planned and constructed upon order by the Council, the cost of that improvement may be assessed, may be part of a development agreement, or may be paid in full by the City.

Bike Paths: Bike Paths shall be assessed according to the sidewalk provisions above with the additional width over the normal sidewalk width paid by the City. The City participation may be reduced by State Aid or other outside funding.

#### I. CALCULATING CONNECTION FEES (FOR WATERMAINS NOT PREVIOUSLY ASSESSED)

Connection fees are established by the Council, upon recommendation by MMU, and reviewed annually to assure that amounts accurately reflect comparable assessment amounts for sewer and/or water from recent improvement project. The estimated useful life of the improvement shall be considered when calculating each individual connection fee, and the amount charged shall reflect the pro-rated fee based on useful life theory (see section VI.A.).

For property on which multiple residential units are constructed, the connection fee shall include the initial amount for the first living unit, and, for each unit thereafter, an amount equal to twenty (20) percent of the initial amount or standard fee for a residential unit. The amount for additional units in a multiple family structure shall be due the City regardless of previous assessments and shall be payable at the time the building permit is obtained. In no event shall the connection fee exceed the cost of installing an eight (8)-inch water main based on current year prices.

Remodeling projects which result in the number of living units in a structure being increased shall be subject to the connection fee described above.

# VI. LIFE EXPECTANCY OF IMPROVEMENTS

A. IMPROVEMENT CLASSIFICATION

Watermain: The estimated useful life of watermain facilities shall be thirty (30) years from the date of initial construction.

Sanitary Sewer: The estimated useful life of sanitary sewer facilities shall be thirty (30) years from the date of initial construction.

Storm Sewer: The estimated useful life of a storm sewer system involving installation of pipe and appurtenances shall be thirty (30) years from the date of initial construction.

Streets: The estimated useful life of a street shall be twenty (20) years from the date of initial construction.

Street Lights: The estimated useful life of street lights shall be twenty (20) years from the date of initial construction.

Sidewalks: The estimated useful life of a sidewalk shall be twenty (20) years from the date of initial construction.

B. USEFUL LIFE APPLICATION

Street and Utility Infrastructure: When any municipal infrastructure must be reconstructed or replaced, and that infrastructure has provided a period of use equal to or more than the estimated useful life of a infrastructure as hereinbefore described, all costs for such replacement shall be according to assessment procedures appropriate to the improvement constructed or reconstructed.

Assessments for any public infrastructure which must be reconstructed or replaced before the estimated useful life of the infrastructure shall be multiplied by the percentage of useful life attained for the respective infrastructure. This shall not include street overlay projects.

If failures are caused by changes in use, the Council may, at its discretion, assess one hundred (100) percent of the replacement cost to benefited properties.

## VII. WORK BY OTHERS

A. WORK BY PRIVATE DEVELOPERS

Work by private developers shall occur only within the boundaries of private property. Any public utility or street construction work within a public right-of-way shall be done only by contract with the City, or by the provisions of an approved Development Contract.

B. PRIVATE INSTALLATIONS ON PUBLIC RIGHT-OF-WAY

Property owners are strongly discouraged from placing any improvement in, or in any way altering, the public right-of-way, except that a driveway may be installed at the expense of the property owner to the curb when approved and permitted by the City.

All private installations on public right-of-way shall be the responsibility of the property owner, and any damages to such private installations shall be the full responsibility of the property owner. This includes, but is not limited to, mailboxes and their supports, sprinkler systems, storm drains and landscaping. All such items may not be included in any special assessment project.

The foregoing was duly adopted by the Common Council of the City of Marshall at its regular meeting held on the 22<sup>nd</sup> day of December, 2020.

THE COMMON COUNCIL

\_\_\_\_\_  
Mayor of the City of Marshall, MN

ATTEST:

\_\_\_\_\_  
City Clerk

# SPECIAL ASSESSMENT AMOUNT CALCULATIONS PROCEDURES

Residential: The residential street assessment shall be the lesser of the following methods:

- 1) Actual Project Cost
- 2) Fixed parcel amount  
(Maximum standard street reconstruction assessment amount per residential parcel<sup>(6)</sup>)

\$5,700 / parcel in 2020  
\$6,000 / parcel Fall 2021 (new Fee Schedule)  
If frontage, as defined by address, is greater than 115 LF.

Examples:

75 LF frontage:	<b>\$5,700</b>
120 LF frontage: $(120' / 115') \times \$5,700 =$	<b>\$5,947.83</b>
172.50 LF frontage: $(172.50' / 115) \times \$5,700 =$	<b>\$8,550</b>
173 LF frontage: $(173' / 115') \times \$5,700 =$	<b>\$8,550</b>
200 LF frontage: $(200' / 115') \times \$5,700 =$	<b>\$8,550</b>

Industrial/Commercial: The maximum commercial/industrial street assessment shall be the lesser of the following methods:

- 1) Actual Project Cost

The actual project cost spread by the front footage of the property adjacent to the project.

- 2) Fixed frontage-foot amount

$(\text{Standard frontage-foot rate}^{(1)}) \times (\text{street width factor}^{(2)}) \times (\text{street strength factor}^{(3)}) \times (\text{frontage feet}^{(5)})$

Examples:

66' frontage to project, 44' wide road, 10 ton road design

$$(\$5700/77') \times (40'/36') \times (10 \text{ ton}/7 \text{ ton}) \times 66' = \mathbf{\$7,755.10}$$

450' frontage to the project, 38' wide road, 10 ton road design

$$(\$5700/77') \times (38'/36') \times (10 \text{ ton}/7\text{ton}) \times 450' = \mathbf{\$50,231.91}$$

3) Fixed parcel amount

(Maximum standard street reconstruction assessment amount per residential parcel<sup>(6)</sup>)  
x (equivalent number of residential parcels<sup>(4)</sup>) x (street strength factor<sup>(3)</sup>)

Examples:

8,712 SF area, 10 ton road design

8,712 < 12,000; therefore, minimum value of 1

\$5,700 x (1) x (10 ton/7 ton) = **\$8,142.86**

44,000 SF area, 10 ton road design

\$5,700 x (44,000/12,000) x (10 ton/7 ton) = **\$29,857.14**

Notes & Definitions:

As it pertains to this policy, churches, non-profits, schools, and parks shall be considered as commercial properties with the exception that the street strength and street width factors shall not be used in any of the maximum assessment calculations.

The maximum street assessment amount as determined by the lesser of methods 1-3 above does not include the amounts to be paid by this policy for sanitary sewer service line, sidewalk walk-ups, property owner share of driveway improvements, or any other individual improvement that is assessed to a property owner. The assessed cost of any of the improvements listed in the prior sentence shall be assessed in addition to the maximum street assessment amount determined by methods 1-3 that are identified above.

Because of unique characteristics of certain parcels, from time to time it may be necessary to make adjustments to the above procedures. In the event that the literal application of the procedures stated above would result in an inequitable distribution of special assessments, the Council reserves the right to adjust the procedures to achieve a more equitable distribution.

<sup>(1)</sup> Standard frontage-foot rate = (standard amount per residential parcel)/(frontage feet for average residential parcel)

<sup>(2)</sup> Street width factor = (width of proposed street)/(width of average street)  
**- In computing this factor, the width of proposed street amount cannot exceed 40 feet.**

<sup>(3)</sup> Street strength factor = (strength of proposed street in tons)/(strength of average street in tons)

<sup>(4)</sup> Equivalent number of residential parcels = (square feet of parcel)/(area of average residential parcel)  
**- This factor is only used for lots that exceed the area of average residential parcel in size. If the parcel area is less than the average residential parcel in area, default is 1.**

<sup>(5)</sup> For corner lots and multiple frontage lots, use the amount of frontage on the specific project for the  
e of this calculation.

(6) The maximum street reconstruction assessment amount per residential parcel shall be set annually by the City Council through the "Resolution Approving Specific Fees to be Charged by the City of Marshall".

For residential properties with frontage greater than 115 LF (1.5 times Marshall average lot size of 77 LF), the residential 20 year maximum street reconstruction assessment shall be increased by the actual front footage divided by 115 LF. Frontage is defined by the property address; this provision does not apply to side or rear yard frontages.

Example:

172.50 LF frontage, 20 year standard maximum residential street reconstruction assessment is \$5,700 (2020).

$$(172.50' / 115') \times \$5,700 = \$8,550$$

The following factors should be reviewed on an annual basis and adjusted accordingly in the yearly Fee Schedule:

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5. Standard street load rating.

A 20-year look-back rule shall apply to parcels (residential and commercial/industrial) that have multiple frontage sides (corner lots). The current year maximum assessable amount shall be reduced by actual assessment amounts occurring within the previous 20-year period.

For example, in year 1, assume that improvements are made to the first corner street that cost \$10,000 and that the YEAR 1 MAXIMUM STANDARD ASSESSMENT AMOUNT PER RESIDENTIAL PARCEL is \$6,000. The maximum special assessment amount for year 1 for this parcel cannot exceed \$6,000. In year 15, improvements that cost \$10,000 are made to the second corner street and the YEAR 15 MAXIMUM STANDARD ASSESSMENT AMOUNT PER RESIDENTIAL PARCEL has increased to \$8,000. The maximum special assessment for year 15 for this parcel cannot exceed \$2,000 (\$8,000 - \$6,000). In year 21, assume that improvements are again made to the first corner street in the amount of \$10,000 and the YEAR 21 MAXIMUM STANDARD ASSESSMENT AMOUNT PER RESIDENTIAL PARCEL is \$9,000. The maximum special assessment amount for year 21 for this parcel cannot exceed \$7,000 (\$9,000 - \$2,000).

**Examples of Fixed Frontage-Foot Method and Fixed Parcel Method**

	Frontage	Area	Rate 1	Fixed Frontage-Foot Amount (FRONTAGE)	Fixed Parcel Amount (AREA)	
<b>W Lyon/N 3rd Partial List</b>	Downtown (Darrel's Hair)	22	1,420	\$ 117.78	\$ 2,591.11	\$ 8,142.86
	Horvath Funeral Home (W Lyon Only)	265	43,560	\$ 117.78	\$ 31,211.11	\$ 29,558.57
	400 W Lyon Christ United Presbyterian	135	17,424	\$ 106.00	\$ 14,310.00	\$ 8,276.40
	Wells Fargo 403 W Lyon (1 of 3 lots)	70	9,148	\$ 117.78	\$ 8,244.44	\$ 8,142.86
	Wells Fargo 3 Lots all at once	210	27,443	\$ 117.78	\$ 24,733.33	\$ 18,621.90
	Old Horvath 411 W Lyon	66	5,663	\$ 117.78	\$ 7,773.33	\$ 8,142.86
	Lyon County Museum 301 W Lyon (3rd & Lyon)	200	8,712	\$ 106.00	\$ 21,200.00	\$ 5,700.00
	US Post Office	265	8,712	\$ 117.78	\$ 31,211.11	\$ 8,142.86
	Methodist Church 202 N 4th Street	153	20,473	\$ 106.00	\$ 16,218.00	\$ 9,724.77
	304 W Lyon Blomme (old dental office)	66	8,712	\$ 117.78	\$ 7,773.33	\$ 8,142.86
<b>N 1st Entire Project</b>	Moriah 126 W 3rd (3rd & Lyon)	108	5,663	\$ 117.78	\$ 12,720.00	\$ 8,142.86
	Moriah 256 W Main (Main & 3rd)	108	2,614	\$ 117.78	\$ 12,720.00	\$ 8,142.86
	Bremer Bank (Redwood/N 1st)	462	43,560	\$ 111.89	\$ 51,692.67	\$ 29,558.57
	Bremer Parking Lot (Redwood/N 1st)	265	17,500	\$ 111.89	\$ 29,650.56	\$ 11,875.00
	Public Housing (N 1st St)	395	85,813	\$ 111.89	\$ 44,196.11	\$ 58,230.39
	City Lot Block 11--103 W Lyon	460	43,560	\$ 111.89	\$ 51,468.89	\$ 29,558.57
	City Lot Block 11--100 W Main	132	17,424	\$ 111.89	\$ 14,769.33	\$ 11,823.43
	200 E College Schilling	66	8,712	\$ 111.89	\$ 7,384.67	\$ 8,142.86
	106 W Lyon Arthur	66	8,712	\$ 111.89	\$ 7,384.67	\$ 8,142.86
	300 E College Linchrist Mgmt	66	8,712	\$ 111.89	\$ 7,384.67	\$ 8,142.86
<b>Random: Ind., Park, Church</b>	106 W Redwood Fixen	132	17,424	\$ 111.89	\$ 14,769.33	\$ 11,823.43
	304 E College Freedom Gas	132	17,424	\$ 111.89	\$ 14,769.33	\$ 11,823.43
	AET	115	44,431	\$ 106.00	\$ 12,190.00	\$ 30,149.74
	Ritter 1606 Halbur Road	430	145,926	\$ 106.00	\$ 45,580.00	\$ 99,021.21
	Sussner 1605 Halbur Road	215	83,635	\$ 106.00	\$ 22,790.00	\$ 56,752.46
	Turkey Valley 1604 Halbur Road	290	93,654	\$ 106.00	\$ 30,740.00	\$ 63,550.93
	Walmart (Boyer only)	597	1,053,281	\$ 106.00	\$ 63,282.00	\$ 714,726.26
	Aldi (Boyer Only)	335	108,029	\$ 106.00	\$ 35,510.00	\$ 73,305.26
	Aldi (Boyer & Margaret)	670	108,029	\$ 106.00	\$ 71,020.00	\$ 73,305.26
	Parkside School (Lyon only)	820	683,021	\$ 74.03	\$ 60,701.30	\$ 324,434.88
<b>Residential</b>	Holy Redeemer	600	553,212	\$ 74.03	\$ 44,415.58	\$ 262,775.70
	Liberty Park	330	63,162.00	\$ 74.03	\$ 24,428.57	\$ 30,001.95
	Centro Cristiano (S 4th Street)	120	45258.84	\$ 74.03	\$ 8,883.12	\$ 21,497.95
	Centro Cristiano (S 4th St, Camden Dr, James)	472	45258.84	\$ 74.03	\$ 34,940.26	\$ 21,497.95
	612 Cadillac	118	13930	\$ 74.03	\$	\$ 5,848.70
	609 Cadillac	318	56275	\$ 74.03	\$	\$ 8,550.00
	901 Columbine	80	9625	\$ 74.03	\$	\$ 5,700.00
	607 Donita	65	8425	\$ 74.03	\$	\$ 5,700.00
	508 Williams	75	7575	\$ 74.03	\$	\$ 5,700.00
	114 E Street	60	7275	\$ 74.03	\$	\$ 5,700.00
<b>Item 17.</b>	105 S High	50	6535	\$ 74.03	\$	\$ 5,700.00
	700 Brian (corner lot, project on 2 roads)	185	7525	\$ 74.03	\$	\$ 5,700.00
	700 Brian (corner lot, project on F Street)	125	7525	\$ 74.03	\$	\$ 5,700.00
	700 Brian (corner lot, project on Brian)	60	7525	\$ 74.03	\$	\$ 5,700.00
	101 W Marshall St (corner lot, project on 2 roads)	198	8750	\$ 78.14	\$	\$ 7,700.00
	W Marshall St	66	8750	\$ 78.14	\$	\$
	Lawrence	75	10000	\$ 74.03	\$	\$

**CITY OF MARSHALL  
AGENDA ITEM REPORT**

<b>Meeting Date:</b>	Tuesday, December 22, 2020
<b>Category:</b>	NEW BUSINESS
<b>Type:</b>	ACTION
<b>Subject:</b>	Reaffirm Commercial Tax Abatement Guidance/Policy
<b>Background Information:</b>	<p>The EDA Board recommended to the Council that consider commercial tax abatement applications with no penalty as per a revised policy or council directive. This is based on the following:</p> <p>The policy is new and there is still awareness to be gained and thus there has been interest from expanding businesses, after construction, for the commercial tax abatement.</p> <p>The pandemic has resulted in less awareness by the general business community of this tax abatement.</p> <p>Staff recommends that the Council provide staff with the guidance to bring forward applications for abatement with no penalty if applications and construction started after the effective date of the policy and until 12/31/2021 at which time staff can evaluate the guidance and if at that time the policy is no longer new and thus approval prior to construction can be achieved starting 1/1/2022.</p> <p>Furthermore, the city's policy states:</p> <p>The City reserves the right to approve or reject projects on a case by case basis, taking into consideration established policies, project criteria, and demand on City services in relation to the potential benefits from the project.</p> <p>The City Council can deviate from this policy for projects that supersede the objectives identified herein.</p> <p>Thus at this time staff does not recommend formal policy revision, rather act upon the Council's direction provided and voted upon by the majority of the Council.</p>
<b>Fiscal Impact:</b>	N/A
<b>Alternative/Variations:</b>	Follow policy as written and strictly enforce that approval is needed prior to construction.
<b>Recommendations:</b>	Approve the policy guidance that staff be directed to bring forward applications for abatement with no penalty if applications and construction started after the effective date of the policy and until 12/31/2021 at which time staff and Council can evaluate the guidance and if at that time since the policy is no longer new and awareness is gained and thus approval prior to construction can be achieved starting 1/1/2022. Any tax abatement would still be evaluated and in compliance with MN Statutes.



## City of Marshall Abatement Policy

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**Council Approved** 1/8/2019  
**Amended** 6/11/2019

# Table of Contents

City of Marshall Abatement Policy-----1

I. POLICY PURPOSE-----3

    A. GENERAL-----3

    B. ABATEMENT -----3

    C. DURATION -----3

II. OBJECTIVES -----3

    A. PURPOSE OBJECTIVES-----3

III. QUALIFICATION STANDARDS -----4

    A. MINIMUM REQUIRED STANDARDS-----4

IV. EVALUATION CRITERIA -----5

    A. Evaluation of Request. -----5

V. ADMINISTRATION -----6

    A. Application -----6

    B. Approval Process -----6

VI. OTHER POLICY ISSUES -----7

    A. Public Use of Tax Increment -----7

    B. Assignment of Agreement-----7

## I. POLICY PURPOSE

### A. GENERAL

The purpose of this policy is to establish the position of the City of Marshall (the ‘City’) and the Economic Development Authority (the ‘EDA’) with respect to the use of abatement for private development within the City. This policy shall be used as a guide in the application for review and consideration of any requests for abatement assistance.

The City of Marshall and EDA shall consider abatement for projects that serve to accomplish the City’s goals for economic development as they may change over time. The goals include facilitating projects that would result in the creation of quality jobs (i.e. stable employment and/or attractive wages and benefits) and the attraction, retention, expansion of business in the City and future tax base. This policy shall be used as a guide in the processing and review of applications requesting tax abatement assistance.

### B. ABATEMENT

The City/EDA is granted the power to utilize tax abatement financing by the Minnesota Tax Abatement Act (*Minnesota Statutes, Section 469.1812 to 496.1815, as amended*). Tax abatement in the context is a rebate of taxes, rather than an exemption from paying property taxes. It is the intent of the City to provide the minimum tax abatement at the shortest term required for the project on a case by case basis, taking into consideration established policies, project criteria, and demand on city services in relation to the potential benefits from the project. Meeting policy criteria does not guarantee the award of tax abatement to the project. Approval or denial of one project is not intended to set precedent for approval or denial of another project.

The City reserves the right to approve or reject projects on a case by case basis, taking into consideration established policies, project criteria, and demand on City services in relation to the potential benefits from the project.

The City Council can deviate from this policy for projects that supersede the objectives identified herein.

### C. DURATION

The City may grant an abatement for a period no longer than 15 years, except as follows;

The City, when proposing to abate taxes for a parcel, may make a written request to Lyon County or a school district in which a parcel is located to grant an abatement of county or school taxes for the property. If one of the two political subdivisions declines, in writing, to grant an abatement or if 90 days pass after receipt of the request to grant an abatement without a written response from one of the political subdivisions, the duration limit for an abatement for the parcel is increased to 20 years.

## II. OBJECTIVES

### A. PURPOSE OBJECTIVES

As a matter of adopted policy, the City will consider using the use of Tax Abatement to assist private development projects that will achieve one or more of the following objectives:

1. To enhance, diversify, or increase the City of Marshall’s economic base.

2. To retain local jobs and/or increase the number and diversity of jobs that offer stable employment and/or attractive wages and benefits.
3. To secure projects that provide value in the forms of needed transportation and other utility infrastructure improvement that would be completed in conjunction with the project.
4. To encourage additional unsubsidized private development in the area, either directly or indirectly through “spin off” development.
5. To facilitate the development process and to achieve development on sites which would not otherwise be developed but-for the use of Tax Abatement.
6. To remove blight and/or encourage redevelopment of commercial and industrial areas in the City that result in high quality redevelopment and private reinvestment.
7. To offset increased costs of redevelopment (i.e. contaminated site clean-up) over and above the costs normally incurred in development.
8. To create opportunities for affordable housing.
9. To secure projects that improve the quality of life in the City by providing a desirable good or service and address an unmet demand in the community.

### III. QUALIFICATION STANDARDS

#### A. MINIMUM REQUIRED STANDARDS

All new abatement projects considered by the City/EDA must meet the following minimum qualifications. Project will be evaluated based on their ability to meet the desired qualification for assistance. However, it should not be presumed that a project meeting any or all of the qualifications will automatically be approved. All developers/businesses receiving tax abatement assistance from the City of Marshall shall be subject to the provisions and requirements set forth by State Statute 116J.993.

Abatement assistance shall be provided to private developers on a ‘pay-as-you-go’ basis which means any assistance is contingent upon prior receipt of taxes paid by the developer to the City. Request for ‘up front’ financing where the abatement is used to pay a bond will not be considered as part of this policy and may be inquired as a TIF (Tax Increment Financing) project.

1. The project shall meet one or more of the objectives outlined in Section II of this Policy.
2. The Developer shall provide any requested market and financial feasibility studies, appraisals, private lender commitment, business plan, and/or other information the City, EDA, or its financial consultant may require in order to process the request for assistance.

3. The Developer may be required to provide adequate financial guarantees to ensure the completion of the project. These may include, but not limited to: assessment agreements, letter of credit, personal deficiency guarantees, maximum cost contract, etc.
4. The project shall comply with all provisions set forth in Minnesota's Tax Abatement Law (Minnesota Statutes 469.1812 to 469.1815) as amended.
5. No property tax abatement agreements shall be allowed on a parcel if the abatement will occur while the parcel is located in a tax increment financing district.
6. In any year, the total amount of property taxes abated by a political subdivision under this section may not exceed (1) ten percent of the net tax capacity of the political subdivision for the taxes payable year to which the abatement applies, or (2) \$200,000, whichever is greater. MN Statute 469.1813 sub. 8
7. The abatement request must be approved prior to any new construction or improvements being made to the proposed property. The abatement will only be calculated towards the improvement to the land.
8. Developments creating a higher ratio of property taxes paid before and after redevelopment will receive priority consideration.
9. Duration and amount limits shall be for the minimum amount necessary to meet the financial goals of the project.
10. Developer must be current on all property taxes on all properties located in the jurisdiction.

## IV. EVALUATION CRITERIA

### A. Evaluation of Request.

1. Confirmation that minimum qualifications are met.
2. Examination of the number of preferred qualifications met.
3. Extra consideration will be given to existing businesses seeking to expand and grow within the city. The extra consideration is an effort to support existing local business.
4. Whether or not the proposed project provides services lacking in the city, or services which are needed.
5. The adequacy of the Developer's financial guarantees to ensure completion of the project including, but not limited to: assessment agreements, letters of credit, personal guaranties, or additional documentation as necessary.

## V. ADMINISTRATION

### A. Application

1. The City's abatement programs shall be administered by the Marshall Economic Development Authority (EDA); however, the City Council shall take action to approve/deny a financing request.
2. A completed, written application and a fee as required under the City of Marshall Fee Resolution shall be paid to the EDA at the time of the submittal of final application.

### B. Approval Process

1. The approval process for a proposal may take anywhere from three weeks to three months including any required public hearings.
2. The typical process is as follows:
  - a) City staff/ EDA reviews the application on a preliminary basis; request additional information as needed
  - b) Completion of a preliminary application form submitted to EDA Director
  - c) City Staff/EDA review completed application as to the feasibility of the project. The City Staff/EDA prepare a preliminary recommendation to the City Council regarding;
    - a. The completeness of the application.
    - b. Whether the application meets the goals of this policy.
    - c. Whether the application complies with the criteria established in the policy.
  - d) The preliminary recommendation shall be placed on the EDA agenda for Concept Review. The applicant may make a formal presentation of the project.
  - e) If the EDA's preliminary Concept Review is positive, the applicant may file a final application accompanied by an application fee.
  - f) If Planning Commission action is required, it will be necessary for the applicant, at this time, to make application to the Commission for Concept Review.
  - g) A public hearing will be set at which the City will consider a final recommendation related to the final application. Following the necessary financial analysis and preparation of detailed plans, the City shall act on the project as required in Tax Abatement statutes. If approved, EDA will be directed

to prepare a development agreement and/or business Subsidy agreement based upon the terms approved.

- h) If a redevelopment plan or zoning action is required, the Planning Commission and City Council shall take the appropriate action at the same time the redevelopment agreement is considered for approval.

## VI. OTHER POLICY ISSUES

### A. Public Use of Tax Increment

The City and EDA shall follow applicable state laws in term of potential public improvement financing with abatements. It shall be the general policy of the City and EDA to identify public improvements at the time of adoption or amendment to the abatement.

### B. Assignment of Agreement

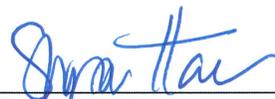
The abatement agreement shall not be assigned to a third party without prior written approval by the City Council.

PASSED AND DULY ADOPTED this 11 day of June, 2019 by the City of Marshall.



\_\_\_\_\_  
Mayor

Attest



\_\_\_\_\_  
City Administrator





## CITY OF MARSHALL AGENDA ITEM REPORT

<b>Meeting Date:</b>	Tuesday, December 22, 2020
<b>Category:</b>	NEW BUSINESS
<b>Type:</b>	ACTION
<b>Subject:</b>	Consider Resolution Adopting Tax Levy for 2021
<b>Background Information:</b>	<p>MN State Statute 412.711 Consideration of Budget; Tax Levy states “The council shall also adopt a resolution levying whatever taxes it considers necessary within statutory limits for the ensuing year for each fund.”</p> <p>At the August 18<sup>th</sup> council work session, staff proposed a general levy increase of \$456,584 or 6.47%. The main contributing factors for this increase were an increase for the street capital revolving fund, increased salary and health care costs.</p> <p>Staff were directed by the Council to reduce this increase for the preliminary levy that that was set on September 8, 2020. The 2021 preliminary levy was set at 7,303,007, which was an increase of \$246,894 or 3.50% from the 2020 levy.</p> <p>Staff are recommending that the final 2021 levy be set at 7,254,007, which is an increase of \$197,894 or 2.80% from the 2020 levy.</p>
<b>Fiscal Impact:</b>	
<b>Alternative/ Variations:</b>	
<b>Recommendations:</b>	Approve Resolution Adopting the 2021 Tax Levy at 7,254,007

**RESOLUTION NUMBER \_\_\_\_\_, SECOND SERIES**

**RESOLUTION APPROVING 2021 TAX LEVY**

BE IT RESOLVED by the City Council of the City of Marshall, County of Lyon, Minnesota, that the following sums of money be levied for the current year, collectable in 2021, upon the taxable property in the City of Marshall for the following purposes:

<u>Description</u>	<u>Amount (\$)</u>
General Fund Levy	\$ 4,957,530
Capital Equipment Levy	\$ 400,000
Street Improvement Levy	\$ 275,000
Special Levy (EDA)	\$ 135,000
Special Levy (Debt Service)	
360 2016B G.O. Equipment Certificates	\$ 155,295
362 2017A G.O. Equipment Certificates	\$ 38,955
321 2010A G.O. Capital Improvement Bonds	\$ 53,467
325 2015A G.O. CIP Bonds	\$ 53,471
359 2015B G.O. Public Improvement Bonds	\$ 50,796
360 2016B G.O. Public Improvement Bonds	\$ 105,703
362 2017A G.O. Public Improvement Bonds	\$ 83,157
369 2011B G.O. Public Improvement Bonds	\$ 19,509
374 2015A G.O. Street Reconstruction Bonds	\$ 96,784
376 2016C G.O. Public Improvement Bonds	\$ 60,894
377 2017B G.O. Public Improvement Bonds	\$ 42,546
375 2018A G.O. Public Improvement Bonds	\$ 100,000
378 2020B GO Public Improvement Bonds	\$ 98,028
394 2020A Capital Improvement Bond	\$ 239,103
Total Debt Service Levy	\$ 1,197,708
Special Levy Tax Abatement (Debt Service)	
369 2011B Tax Abatement (Country Club Dr.)	\$ 70,833
376 2016C G.O. Tax Abatement (Parkway)	\$ 132,936
362 2017A G.O. Tax Abatement (Carr Estates)	\$ 40,000
375 2018 G.O. Tax Abatement (Justice Park)	\$ 25,000
378 2020B G.O. Tax Abatement (Freedom Park)	\$ 20,000
Total Tax Abatement Debt Service Levy	\$ 288,769
<b>TOTAL LEVY</b>	<b><u><u>\$ 7,254,007</u></u></b>

The City Clerk is hereby instructed to transmit a certified copy of this resolution to the County Auditor of Lyon County, Minnesota.

Passed and adopted by the Common Council this 22nd day of December, 2020.

THE COMMON COUNCIL

\_\_\_\_\_  
Robert Byrnes, Mayor

ATTEST

\_\_\_\_\_  
Kyle Box, City Clerk

CITY OF MARSHALL, MINNESOTA  
TAX LEVY COMPARISON

	PAYABLE 2017	PAYABLE 2018	PAYABLE 2019	PAYABLE 2020	PAYABLE 2021
<b><u>General Fund Levy</u></b>	\$ 3,755,912	\$ 4,532,041	\$ 4,541,788	\$ 4,778,647	\$ 4,957,530
Tax Abatements					
<b><u>Capital Equipment Levy</u></b>	\$ 340,799	\$ 350,000	\$ 400,000	\$ 400,000	\$ 400,000
<b><u>Street Capital Fund</u></b>				\$ 250,000	\$ 275,000
<b><u>Special Levy (Library)</u></b>	\$ 597,169	\$ -	\$ -		
<b><u>Special Levy (EDA)</u></b>	\$ 119,677	\$ 120,000	\$ 125,000	\$ 135,000	\$ 135,000
<b><u>Special Levy (Debt Service)</u></b>					
360 2016B G.O. Equipment Certificates	\$ 156,555	\$ 158,970	\$ 156,030	\$ 158,340	\$ 155,295
362 2017A G.O. Equipment Certificates		\$ 36,120	\$ 40,425	\$ 39,690	\$ 38,955
321 2010A G.O. Capital Improvement Bonds	\$ 45,630	\$ 40,916	\$ 51,854	\$ 43,257	\$ 53,467
325 2015A G.O. CIP Bonds	\$ 51,791	\$ 50,951	\$ 55,361	\$ 54,416	\$ 53,471
359 2015B G.O. Public Improvement Bonds	\$ 58,243	\$ 52,323	\$ 51,814	\$ 51,305	\$ 50,796
360 2016B G.O. Public Improvement Bonds	\$ 109,146	\$ 108,155	\$ 107,338	\$ 106,520	\$ 105,703
362 2017A G.O. Public Improvement Bonds	\$ 50,000	\$ 84,316	\$ 95,970	\$ 85,101	\$ 83,157
369 2011B G.O. Public Improvement Bonds	\$ 20,777	\$ 20,525	\$ 21,489	\$ 19,871	\$ 19,509
373 2014C G.O. Public Improvement Bonds	\$ 117,494	\$ 37,123	\$ 140,491	\$ 75,000	\$ -
374 2015A G.O. Street Reconstruction Bonds	\$ 96,679	\$ 100,669	\$ 94,054	\$ 92,794	\$ 96,784
376 2016C G.O. Public Improvement Bonds	\$ 68,071	\$ 63,748	\$ 64,646	\$ 60,160	\$ 60,894
377 2017B G.O. Public Improvement Bonds		\$ 41,480	\$ 52,523	\$ 43,281	\$ 42,546
375 2018A G.O. Public Improvement Bonds	\$ -	\$ 50,000	\$ 111,450	\$ 100,000	\$ 100,000
378 2020B GO Public Improvement Bonds	\$ -	\$ -		\$ 50,000	\$ 98,028
394 2020A Capital Improvement Bond	\$ -	\$ -	\$ 137,815	\$ 250,000	\$ 239,103
2021 Bonding					
Total Debt Service Levy	\$ 1,133,579	\$ 1,164,179	\$ 1,461,790	\$ 1,229,735	\$ 1,197,708
<b><u>Special Levy Tax Abatement (Debt Service)</u></b>					
369 2011B Tax Abatement (Country Club Dr.)	\$ 69,809	\$ 68,969	\$ 67,919	\$ 66,791	\$ 70,833
376 2016C G.O. Tax Abatement (Parkway)	\$ 125,130	\$ 127,037	\$ 128,974	\$ 130,940	\$ 132,936
362 2017A G.O. Tax Abatement (Carr Estates)		\$ 13,248	\$ 35,000	\$ 40,000	\$ 40,000
375 2018 G.O. Tax Abatement (Justice Park)			\$ 25,000	\$ 25,000	\$ 25,000
378 2020B G.O. Tax Abatement (Freedom Park)					\$ 20,000
Total Tax Abatement Debt Service Levy	\$ 194,939	\$ 209,254	\$ 256,893	\$ 262,731	\$ 288,769
<b>TOTAL LEVY</b>	\$ 6,142,075	\$ 6,375,474	\$ 6,785,471	\$ 7,056,113	\$ 7,254,007
Levy Increase	8.62%	3.80%	6.43%	3.99%	2.80%



## CITY OF MARSHALL AGENDA ITEM REPORT

<b>Meeting Date:</b>	Tuesday, December 22, 2020
<b>Category:</b>	NEW BUSINESS
<b>Type:</b>	ACTION
<b>Subject:</b>	Consider Resolution Adopting a Budget for 2021
<b>Background Information:</b>	For Council’s review and approval, attached is the 2021 proposed final budget for all funds (excluding bonding capital items).  Also included in the council packet is a summary of each fund
<b>Fiscal Impact:</b>	
<b>Alternative/ Variations:</b>	
<b>Recommendations:</b>	Approve Resolution Adopting a Budget for 2021

**RESOLUTION NUMBER \_\_\_\_\_, SECOND SERIES**

**RESOLUTION ADOPTING A BUDGET FOR 2021**

WHEREAS, the State of Minnesota Legislature requires the adoption of a proposed levy on or before September 30, 2020, and a final tax levy prior to December 28, 2020, and

WHEREAS, the City passed a preliminary levy on September 22, 2020; and

WHEREAS, the City did hold a levy and budget public input meeting at 6:00 P.M. on December 8, 2020 prior to the adoption of the final tax levy and budget, and

WHEREAS, it is the intent of the Marshall City Council to adopt a final levy and final budget for 2021.

NOW THEREFORE, BE IT RESOLVED, that the final budget for the General Fund of the City of Marshall shall provide for revenues of \$13,113,619 and expenditures of \$13,255,619 of which the revenues will be supported with a tax levy of \$4,957,530; and

BE IT FURTHER RESOLVED, that the special budgets, revenues and expenditures, be hereby adopted with total City revenues for 2021 totaling \$20,058,199 for all other funds and expenditures for 2021 totaling \$19,685,496 for all other funds.

Passed and adopted by the Common Council this 22<sup>nd</sup> day of December 2020.

THE COMMON COUNCIL

\_\_\_\_\_  
Robert Byrnes, Mayor

ATTEST

\_\_\_\_\_  
Kyle Box, City Clerk



# Budget Comparison Report

## Group Summary

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 101 - GENERAL FUND</b>							
<b>Revenue</b>							
31 - TAXES	5,094,404.65	5,167,826.11	5,105,326.40	5,390,747.00	5,569,630.00	178,883.00	3.32%
32 - LICENSES & PERMITS	262,838.21	409,621.28	215,050.28	291,990.00	361,340.00	69,350.00	23.75%
33 - INTERGOVERNMENTAL	3,233,990.35	3,151,227.91	2,408,092.67	3,137,512.00	3,197,350.00	59,838.00	1.91%
34 - CHARGES FOR SERVICES	2,151,794.96	2,161,714.12	1,091,338.16	2,229,746.20	2,267,076.20	37,330.00	1.67%
35 - FINES & FORFEITURES	124,049.79	127,424.37	73,454.31	111,450.00	112,450.00	1,000.00	0.90%
36 - MISCELLANEOUS	1,176,936.75	1,210,831.76	1,019,186.63	1,093,118.00	1,145,773.00	52,655.00	4.82%
39 - OTHER FINANCING REVENUE	390,334.36	391,666.75	446,866.74	460,000.00	460,000.00	0.00	0.00%
<b>Total Revenue:</b>	<b>12,434,349.07</b>	<b>12,620,312.30</b>	<b>10,359,315.19</b>	<b>12,714,563.20</b>	<b>13,113,619.20</b>	<b>399,056.00</b>	<b>3.14%</b>
<b>Expense</b>							
51 - SALARIES & WAGES	5,821,310.04	5,849,098.65	5,515,343.35	6,051,405.97	6,252,731.77	201,325.80	3.33%
52 - EMPLOYEE BENEFITS	2,016,289.44	2,120,955.38	2,116,312.63	2,259,982.69	2,418,217.82	158,235.13	7.00%
53 - PURCHASED SERVICES	2,351,048.94	2,565,031.62	2,105,559.31	2,591,565.27	2,685,317.72	93,752.45	3.62%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	716,942.68	753,644.73	550,773.76	790,563.00	713,657.54	-76,905.46	-9.73%
55 - CAPITAL	85,865.84	11,445.00	0.00	0.00	0.00	0.00	0.00%
58 - OTHER EXPENDITURES	447,859.45	464,981.87	1,122,823.94	1,187,920.00	1,185,694.35	-2,225.65	-0.19%
<b>Total Expense:</b>	<b>11,439,316.39</b>	<b>11,765,157.25</b>	<b>11,410,812.99</b>	<b>12,881,436.93</b>	<b>13,255,619.20</b>	<b>374,182.27</b>	<b>2.90%</b>
<b>Total Fund: 101 - GENERAL FUND:</b>	<b>995,032.68</b>	<b>855,155.05</b>	<b>-1,051,497.80</b>	<b>-166,873.73</b>	<b>-142,000.00</b>	<b>24,873.73</b>	<b>-14.91%</b>

**Planned Use of Reserves**  
 Job Compensation Study: \$30,000  
 Tax Court Appeals: \$15,000  
 Comprehensive Study: \$60,000  
 Marketing Service: \$20,000  
**Total: \$142,000**

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 103 - MUNICIPAL STATE AID</b>							
<b>Revenue</b>							
33 - INTERGOVERNMENTAL	21,157.93	0.00	0.00	0.00	0.00	0.00	0.00%
36 - MISCELLANEOUS	1,668.00	7,700.43	144.60	0.00	7,000.00	7,000.00	0.00%
<b>Total Revenue:</b>	<b>22,825.93</b>	<b>7,700.43</b>	<b>144.60</b>	<b>0.00</b>	<b>7,000.00</b>	<b>7,000.00</b>	<b>0.00%</b>
<b>Expense</b>							
55 - CAPITAL	9,741.84	0.00	0.00	0.00	0.00	0.00	0.00%
59 - OTHER FINANCING USES	27,105.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>36,846.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 103 - MUNICIPAL STATE AID:</b>	<b>-14,020.91</b>	<b>7,700.43</b>	<b>144.60</b>	<b>0.00</b>	<b>7,000.00</b>	<b>7,000.00</b>	<b>0.00%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 106 - PROP/MED LIABILITY INS</b>							
<b>Revenue</b>							
36 - MISCELLANEOUS	7,082.00	7,075.00	36,060.90	0.00	1,000.00	1,000.00	0.00%
<b>Total Revenue:</b>	<b>7,082.00</b>	<b>7,075.00</b>	<b>36,060.90</b>	<b>0.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	33,038.44	33,022.90	23,076.86	25,000.00	25,000.00	0.00	0.00%
<b>Total Expense:</b>	<b>33,038.44</b>	<b>33,022.90</b>	<b>23,076.86</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 106 - PROP/MED LIABILITY INS:</b>	<b>-25,956.44</b>	<b>-25,947.90</b>	<b>12,984.04</b>	<b>-25,000.00</b>	<b>-24,000.00</b>	<b>1,000.00</b>	<b>-4.00%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 204 - ECONOMIC DEVELOPMENT AUTH</b>							
<b>Revenue</b>							
36 - MISCELLANEOUS	5,391.15	9,440.13	157.19	8,000.00	8,000.00	0.00	0.00%
<b>Total Revenue:</b>	<b>5,391.15</b>	<b>9,440.13</b>	<b>157.19</b>	<b>8,000.00</b>	<b>8,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	8,162.50	0.00	0.00	0.00	0.00	0.00	0.00%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	0.00	133.22	0.00	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>8,162.50</b>	<b>133.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 204 - ECONOMIC DEVELOPMENT AUTH:</b>	<b>-2,771.35</b>	<b>9,306.91</b>	<b>157.19</b>	<b>8,000.00</b>	<b>8,000.00</b>	<b>0.00</b>	<b>0.00%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 205 - PARKWAY HOUSING FUND</b>							
<b>Revenue</b>							
36 - MISCELLANEOUS	0.00	271.54	-13.40	0.00	700.00	700.00	0.00%
39 - OTHER FINANCING REVENUE	21,745.59	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>21,745.59</b>	<b>271.54</b>	<b>-13.40</b>	<b>0.00</b>	<b>700.00</b>	<b>700.00</b>	<b>0.00%</b>
<b>Total Fund: 205 - PARKWAY HOUSING FUND:</b>	<b>21,745.59</b>	<b>271.54</b>	<b>-13.40</b>	<b>0.00</b>	<b>700.00</b>	<b>700.00</b>	<b>0.00%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 206 - PARKWAY ADDITION II</b>							
<b>Revenue</b>							
36 - MISCELLANEOUS	0.00	0.00	10.93	0.00	800.00	800.00	0.00%
39 - OTHER FINANCING REVENUE	8,594.93	56,466.33	44,400.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>8,594.93</b>	<b>56,466.33</b>	<b>44,410.93</b>	<b>0.00</b>	<b>800.00</b>	<b>800.00</b>	<b>0.00%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	4,802.00	6,095.45	12,334.67	0.00	0.00	0.00	0.00%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	0.00	0.00	92.63	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>4,802.00</b>	<b>6,095.45</b>	<b>12,427.30</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 206 - PARKWAY ADDITION II:</b>	<b>3,792.93</b>	<b>50,370.88</b>	<b>31,983.63</b>	<b>0.00</b>	<b>800.00</b>	<b>800.00</b>	<b>0.00%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 207 - PARKWAY ADDITION III &amp; IV</b>							
<b>Revenue</b>							
34 - CHARGES FOR SERVICES	10,051.00	7,880.20	0.00	7,880.20	7,880.20	0.00	0.00%
36 - MISCELLANEOUS	0.00	1,146.35	-60.34	0.00	3,000.00	3,000.00	0.00%
39 - OTHER FINANCING REVENUE	-24,278.27	4,458.50	0.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>-14,227.27</b>	<b>13,485.05</b>	<b>-60.34</b>	<b>7,880.20</b>	<b>10,880.20</b>	<b>3,000.00</b>	<b>38.07%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	3,429.96	955.94	190.41	0.00	212.00	212.00	0.00%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	149.63	0.00	0.00	0.00	0.00	0.00	0.00%
58 - OTHER EXPENDITURES	0.00	5,186.00	4,242.00	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>3,579.59</b>	<b>6,141.94</b>	<b>4,432.41</b>	<b>0.00</b>	<b>212.00</b>	<b>212.00</b>	<b>0.00%</b>
<b>Total Fund: 207 - PARKWAY ADDITION III &amp; IV:</b>	<b>-17,806.86</b>	<b>7,343.11</b>	<b>-4,492.75</b>	<b>7,880.20</b>	<b>10,668.20</b>	<b>2,788.00</b>	<b>35.38%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 208 - EDA ADMINISTRATION</b>							
<b>Revenue</b>							
31 - TAXES	118,770.99	125,377.95	133,521.29	135,000.00	135,000.00	0.00	0.00%
33 - INTERGOVERNMENTAL	0.00	0.00	543,631.43	0.00	0.00	0.00	0.00%
36 - MISCELLANEOUS	10,683.50	11,430.48	3,626.26	5,500.00	3,600.00	-1,900.00	-34.55%
<b>Total Revenue:</b>	<b>129,454.49</b>	<b>136,808.43</b>	<b>680,778.98</b>	<b>140,500.00</b>	<b>138,600.00</b>	<b>-1,900.00</b>	<b>-1.35%</b>
<b>Expense</b>							
51 - SALARIES & WAGES	0.00	2,700.00	51,548.40	74,079.00	107,921.60	33,842.60	45.68%
52 - EMPLOYEE BENEFITS	0.00	206.55	7,910.87	20,984.00	34,247.01	13,263.01	63.21%
53 - PURCHASED SERVICES	126,776.65	120,957.73	35,613.10	34,321.00	9,723.00	-24,598.00	-71.67%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	2,482.30	5,289.07	2,447.68	2,500.00	3,400.00	900.00	36.00%
58 - OTHER EXPENDITURES	9,670.00	11,478.74	540,549.64	12,500.00	9,570.00	-2,930.00	-23.44%
<b>Total Expense:</b>	<b>138,928.95</b>	<b>140,632.09</b>	<b>638,069.69</b>	<b>144,384.00</b>	<b>164,861.61</b>	<b>20,477.61</b>	<b>14.18%</b>
<b>Total Fund: 208 - EDA ADMINISTRATION:</b>	<b>-9,474.46</b>	<b>-3,823.66</b>	<b>42,709.29</b>	<b>-3,884.00</b>	<b>-26,261.61</b>	<b>-22,377.61</b>	<b>576.15%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 213 - FEDERAL EDA CRIF</b>							
<b>Revenue</b>							
36 - MISCELLANEOUS	6,043.22	821.14	7.30	800.00	700.00	-100.00	-12.50%
<b>Total Revenue:</b>	<b>6,043.22</b>	<b>821.14</b>	<b>7.30</b>	<b>800.00</b>	<b>700.00</b>	<b>-100.00</b>	<b>-12.50%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	677.50	800.00	0.00	0.00	0.00	0.00	0.00%
58 - OTHER EXPENDITURES	250,007.50	125,000.00	0.00	0.00	0.00	0.00	0.00%
59 - OTHER FINANCING USES	539,290.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>789,975.00</b>	<b>125,800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 213 - FEDERAL EDA CRIF:</b>	<b>-783,931.78</b>	<b>-124,978.86</b>	<b>7.30</b>	<b>800.00</b>	<b>700.00</b>	<b>-100.00</b>	<b>-12.50%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 214 - EDA REVOLVING FUND</b>							
<b>Revenue</b>							
36 - MISCELLANEOUS	2,228.36	4,927.16	70.31	3,500.00	187,578.00	184,078.00	5,259.37%
39 - OTHER FINANCING REVENUE	253,039.07	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>255,267.43</b>	<b>4,927.16</b>	<b>70.31</b>	<b>3,500.00</b>	<b>187,578.00</b>	<b>184,078.00</b>	<b>5,259.37%</b>
<b>Expense</b>							
58 - OTHER EXPENDITURES	7.50	4,554.73	18,192.65	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>7.50</b>	<b>4,554.73</b>	<b>18,192.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 214 - EDA REVOLVING FUND:</b>	<b>255,259.93</b>	<b>372.43</b>	<b>-18,122.34</b>	<b>3,500.00</b>	<b>187,578.00</b>	<b>184,078.00</b>	<b>5,259.37%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 215 - MARSHALL CELEBRATIONS</b>							
<b>Revenue</b>							
36 - MISCELLANEOUS	0.00	0.00	5.07	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>0.00</b>	<b>0.00</b>	<b>5.07</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>							
58 - OTHER EXPENDITURES	0.00	0.00	0.00	0.00	20,000.00	20,000.00	0.00%
<b>Total Expense:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>0.00%</b>
<b>Total Fund: 215 - MARSHALL CELEBRATIONS:</b>	<b>0.00</b>	<b>0.00</b>	<b>5.07</b>	<b>0.00</b>	<b>-20,000.00</b>	<b>-20,000.00</b>	<b>0.00%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 220 - CITIES DEV REVOLVING FUND</b>							
<b>Revenue</b>							
36 - MISCELLANEOUS	5,870.42	10,967.32	103.36	0.00	1,800.00	1,800.00	0.00%
39 - OTHER FINANCING REVENUE	0.00	121,699.75	0.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>5,870.42</b>	<b>132,667.07</b>	<b>103.36</b>	<b>0.00</b>	<b>1,800.00</b>	<b>1,800.00</b>	<b>0.00%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	84.00	8.00	0.00	0.00	0.00	0.00	0.00%
58 - OTHER EXPENDITURES	159.49	115.12	66.55	0.00	0.00	0.00	0.00%
59 - OTHER FINANCING USES	12,060.23	4,177.26	61,000.00	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>12,303.72</b>	<b>4,300.38</b>	<b>61,066.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 220 - CITIES DEV REVOLVING FUND:</b>	<b>-6,433.30</b>	<b>128,366.69</b>	<b>-60,963.19</b>	<b>0.00</b>	<b>1,800.00</b>	<b>1,800.00</b>	<b>0.00%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 221 - SM CITIES DEV GRANT 2018</b>							
<b>Revenue</b>							
33 - INTERGOVERNMENTAL	0.00	0.00	125,208.85	0.00	0.00	0.00	0.00%
36 - MISCELLANEOUS	0.00	18,329.39	12,334.85	0.00	1,600.00	1,600.00	0.00%
39 - OTHER FINANCING REVENUE	539,290.00	0.00	61,000.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>539,290.00</b>	<b>18,329.39</b>	<b>198,543.70</b>	<b>0.00</b>	<b>1,600.00</b>	<b>1,600.00</b>	<b>0.00%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	0.00	249,150.34	321,788.90	0.00	0.00	0.00	0.00%
58 - OTHER EXPENDITURES	0.00	158.67	125,710.72	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>0.00</b>	<b>249,309.01</b>	<b>447,499.62</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 221 - SM CITIES DEV GRANT 2018:</b>	<b>539,290.00</b>	<b>-230,979.62</b>	<b>-248,955.92</b>	<b>0.00</b>	<b>1,600.00</b>	<b>1,600.00</b>	<b>0.00%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 230 - TAX INCREMENT FINANCING</b>							
<b>Revenue</b>							
31 - TAXES	749,420.64	308,163.22	361,522.51	305,000.00	316,241.82	11,241.82	3.69%
36 - MISCELLANEOUS	33,867.51	78,728.71	1,165.90	15,000.00	58,500.00	43,500.00	290.00%
39 - OTHER FINANCING REVENUE	138,069.33	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>921,357.48</b>	<b>386,891.93</b>	<b>362,688.41</b>	<b>320,000.00</b>	<b>374,741.82</b>	<b>54,741.82</b>	<b>17.11%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	49,258.40	14,206.68	1,077.53	4,428.40	4,881.00	452.60	10.22%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	235.13	256.50	256.50	300.00	300.00	0.00	0.00%
58 - OTHER EXPENDITURES	73,421.81	68,252.37	96,571.08	74,579.00	61,689.00	-12,890.00	-17.28%
59 - OTHER FINANCING USES	446,078.74	365,134.75	0.00	566,500.00	205,026.00	-361,474.00	-63.81%
<b>Total Expense:</b>	<b>568,994.08</b>	<b>447,850.30</b>	<b>97,905.11</b>	<b>645,807.40</b>	<b>271,896.00</b>	<b>-373,911.40</b>	<b>-57.90%</b>
<b>Total Fund: 230 - TAX INCREMENT FINANCING:</b>	<b>352,363.40</b>	<b>-60,958.37</b>	<b>264,783.30</b>	<b>-325,807.40</b>	<b>102,845.82</b>	<b>428,653.22</b>	<b>-131.57%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 240 - COMM ED DRIVER'S TRAINING</b>							
<b>Revenue</b>							
34 - CHARGES FOR SERVICES	63,671.00	57,815.00	57,435.00	53,000.00	46,800.00	-6,200.00	-11.70%
36 - MISCELLANEOUS	0.00	0.00	23.60	0.00	1,200.00	1,200.00	0.00%
<b>Total Revenue:</b>	<b>63,671.00</b>	<b>57,815.00</b>	<b>57,458.60</b>	<b>53,000.00</b>	<b>48,000.00</b>	<b>-5,000.00</b>	<b>-9.43%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	0.00	42,628.30	43,075.37	35,800.00	42,000.00	6,200.00	17.32%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	50,393.21	32,472.04	5,622.81	20,000.00	19,000.00	-1,000.00	-5.00%
58 - OTHER EXPENDITURES	1,005.00	0.00	1,195.00	1,000.00	1,000.00	0.00	0.00%
<b>Total Expense:</b>	<b>51,398.21</b>	<b>75,100.34</b>	<b>49,893.18</b>	<b>56,800.00</b>	<b>62,000.00</b>	<b>5,200.00</b>	<b>9.15%</b>
<b>Total Fund: 240 - COMM ED DRIVER'S TRAINING:</b>	<b>12,272.79</b>	<b>-17,285.34</b>	<b>7,565.42</b>	<b>-3,800.00</b>	<b>-14,000.00</b>	<b>-10,200.00</b>	<b>268.42%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 256 - SALES/LODGING TAX</b>							
<b>Revenue</b>							
31 - TAXES	2,033,807.61	2,136,571.56	1,630,038.65	2,067,594.00	2,037,594.00	-30,000.00	-1.45%
36 - MISCELLANEOUS	12,822.14	17,401.78	414.30	1,000.00	22,250.00	21,250.00	2,125.00%
<b>Total Revenue:</b>	<b>2,046,629.75</b>	<b>2,153,973.34</b>	<b>1,630,452.95</b>	<b>2,068,594.00</b>	<b>2,059,844.00</b>	<b>-8,750.00</b>	<b>-0.42%</b>
<b>Expense</b>							
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	0.00	0.00	721.50	0.00	0.00	0.00	0.00%
58 - OTHER EXPENDITURES	0.00	185.37	0.00	0.00	0.00	0.00	0.00%
59 - OTHER FINANCING USES	2,028,860.00	2,152,500.00	2,133,192.00	2,133,192.00	2,230,594.00	97,402.00	4.57%
<b>Total Expense:</b>	<b>2,028,860.00</b>	<b>2,152,685.37</b>	<b>2,133,913.50</b>	<b>2,133,192.00</b>	<b>2,230,594.00</b>	<b>97,402.00</b>	<b>4.57%</b>
<b>Total Fund: 256 - SALES/LODGING TAX:</b>	<b>17,769.75</b>	<b>1,287.97</b>	<b>-503,460.55</b>	<b>-64,598.00</b>	<b>-170,750.00</b>	<b>-106,152.00</b>	<b>164.33%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 258 - ASC ARENA</b>							
<b>Revenue</b>							
33 - INTERGOVERNMENTAL	0.00	0.00	854.48	0.00	0.00	0.00	0.00%
34 - CHARGES FOR SERVICES	191,703.84	194,032.75	140,540.49	204,000.00	160,000.00	-44,000.00	-21.57%
36 - MISCELLANEOUS	12,007.49	1,777.81	5,420.41	500.00	2,200.00	1,700.00	340.00%
39 - OTHER FINANCING REVENUE	440,660.00	530,000.00	510,692.00	510,692.00	605,000.00	94,308.00	18.47%
<b>Total Revenue:</b>	<b>644,371.33</b>	<b>725,810.56</b>	<b>657,507.38</b>	<b>715,192.00</b>	<b>767,200.00</b>	<b>52,008.00</b>	<b>7.27%</b>
<b>Expense</b>							
51 - SALARIES & WAGES	166,518.69	196,924.35	197,103.15	237,916.53	254,776.16	16,859.63	7.09%
52 - EMPLOYEE BENEFITS	77,275.44	97,411.30	98,479.09	109,227.16	103,557.30	-5,669.86	-5.19%
53 - PURCHASED SERVICES	319,671.52	309,983.91	353,031.36	322,358.46	352,653.00	30,294.54	9.40%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	32,563.79	43,449.31	27,470.95	41,200.00	42,300.00	1,100.00	2.67%
55 - CAPITAL	0.00	5,541.74	156,704.80	130,000.00	0.00	-130,000.00	-100.00%
58 - OTHER EXPENDITURES	605.00	779.96	584.25	800.00	750.00	-50.00	-6.25%
<b>Total Expense:</b>	<b>596,634.44</b>	<b>654,090.57</b>	<b>833,373.60</b>	<b>841,502.15</b>	<b>754,036.46</b>	<b>-87,465.69</b>	<b>-10.39%</b>
<b>Total Fund: 258 - ASC ARENA:</b>	<b>47,736.89</b>	<b>71,719.99</b>	<b>-175,866.22</b>	<b>-126,310.15</b>	<b>13,163.54</b>	<b>139,473.69</b>	<b>-110.42%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 260 - MARSHALL INDUSTRIAL FOUND</b>							
<b>Revenue</b>							
34 - CHARGES FOR SERVICES	0.00	0.00	8,855.00	8,855.00	8,855.00	0.00	0.00%
36 - MISCELLANEOUS	4,664.37	376,298.91	8,470.23	2,000.00	15,800.00	13,800.00	690.00%
39 - OTHER FINANCING REVENUE	0.00	59,115.00	17,870.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>4,664.37</b>	<b>435,413.91</b>	<b>35,195.23</b>	<b>10,855.00</b>	<b>24,655.00</b>	<b>13,800.00</b>	<b>127.13%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	2,837.88	11,384.89	14,008.30	0.00	2,409.00	2,409.00	0.00%
55 - CAPITAL	0.00	804,076.53	0.00	0.00	0.00	0.00	0.00%
58 - OTHER EXPENDITURES	820.00	42,269.07	0.00	7,000.00	7,000.00	0.00	0.00%
<b>Total Expense:</b>	<b>3,657.88</b>	<b>857,730.49</b>	<b>14,008.30</b>	<b>7,000.00</b>	<b>9,409.00</b>	<b>2,409.00</b>	<b>34.41%</b>
<b>Total Fund: 260 - MARSHALL INDUSTRIAL FOUND:</b>	<b>1,006.49</b>	<b>-422,316.58</b>	<b>21,186.93</b>	<b>3,855.00</b>	<b>15,246.00</b>	<b>11,391.00</b>	<b>295.49%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 270 - MERIT</b>							
<b>Revenue</b>							
33 - INTERGOVERNMENTAL	0.00	0.00	16,132.20	0.00	0.00	0.00	0.00%
34 - CHARGES FOR SERVICES	36,117.90	34,533.44	43,944.70	25,000.00	40,000.00	15,000.00	60.00%
36 - MISCELLANEOUS	1,111.07	1,622.70	1,252.04	500.00	1,700.00	1,200.00	240.00%
39 - OTHER FINANCING REVENUE	130,231.00	162,500.00	162,500.00	162,500.00	170,000.00	7,500.00	4.62%
<b>Total Revenue:</b>	<b>167,459.97</b>	<b>198,656.14</b>	<b>223,828.94</b>	<b>188,000.00</b>	<b>211,700.00</b>	<b>23,700.00</b>	<b>12.61%</b>
<b>Expense</b>							
51 - SALARIES & WAGES	57,022.03	62,785.17	53,364.03	73,930.26	81,515.86	7,585.60	10.26%
52 - EMPLOYEE BENEFITS	28,472.55	30,169.41	25,651.48	32,502.74	34,870.85	2,368.11	7.29%
53 - PURCHASED SERVICES	70,809.89	59,237.49	48,458.51	71,958.28	80,444.00	8,485.72	11.79%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	7,264.50	10,994.78	3,197.28	6,250.00	6,250.00	0.00	0.00%
58 - OTHER EXPENDITURES	3,033.41	2,724.40	10.00	3,175.00	3,175.00	0.00	0.00%
<b>Total Expense:</b>	<b>166,602.38</b>	<b>165,911.25</b>	<b>130,681.30</b>	<b>187,816.28</b>	<b>206,255.71</b>	<b>18,439.43</b>	<b>9.82%</b>
<b>Total Fund: 270 - MERIT:</b>	<b>857.59</b>	<b>32,744.89</b>	<b>93,147.64</b>	<b>183.72</b>	<b>5,444.29</b>	<b>5,260.57</b>	<b>2,863.36%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 280 - ENDOW FD-AVERA/WMMC</b>							
<b>Revenue</b>							
36 - MISCELLANEOUS	31,028.13	82,937.62	63,551.70	15,000.00	45,000.00	30,000.00	200.00%
<b>Total Revenue:</b>	<b>31,028.13</b>	<b>82,937.62</b>	<b>63,551.70</b>	<b>15,000.00</b>	<b>45,000.00</b>	<b>30,000.00</b>	<b>200.00%</b>
<b>Expense</b>							
58 - OTHER EXPENDITURES	0.00	25,000.00	0.00	0.00	0.00	0.00	0.00%
59 - OTHER FINANCING USES	61,805.74	38,764.34	11,346.44	78,500.00	78,500.00	0.00	0.00%
<b>Total Expense:</b>	<b>61,805.74</b>	<b>63,764.34</b>	<b>11,346.44</b>	<b>78,500.00</b>	<b>78,500.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 280 - ENDOW FD-AVERA/WMMC:</b>	<b>-30,777.61</b>	<b>19,173.28</b>	<b>52,205.26</b>	<b>-63,500.00</b>	<b>-33,500.00</b>	<b>30,000.00</b>	<b>-47.24%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 321 - 2010A MRSHL LYON LIBRARY</b>							
<b>Revenue</b>							
31 - TAXES	40,509.78	51,976.78	42,876.57	43,257.00	53,467.00	10,210.00	23.60%
36 - MISCELLANEOUS	230.33	788.82	-16.62	0.00	700.00	700.00	0.00%
39 - OTHER FINANCING REVENUE	31,805.74	38,764.34	41,346.44	32,500.00	32,500.00	0.00	0.00%
<b>Total Revenue:</b>	<b>72,545.85</b>	<b>91,529.94</b>	<b>84,206.39</b>	<b>75,757.00</b>	<b>86,667.00</b>	<b>10,910.00</b>	<b>14.40%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	400.00	281.25	0.00	200.00	265.00	65.00	32.50%
56 - DEBT SERVICE	77,237.50	80,906.25	82,495.00	82,495.00	77,770.00	-4,725.00	-5.73%
<b>Total Expense:</b>	<b>77,637.50</b>	<b>81,187.50</b>	<b>82,495.00</b>	<b>82,695.00</b>	<b>78,035.00</b>	<b>-4,660.00</b>	<b>-5.64%</b>
<b>Total Fund: 321 - 2010A MRSHL LYON LIBRARY:</b>	<b>-5,091.65</b>	<b>10,342.44</b>	<b>1,711.39</b>	<b>-6,938.00</b>	<b>8,632.00</b>	<b>15,570.00</b>	<b>-224.42%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 322 - 2014B SALES TAX</b>							
<b>Revenue</b>							
36 - MISCELLANEOUS	67.71	4,576.68	0.00	0.00	0.00	0.00	0.00%
39 - OTHER FINANCING REVENUE	1,457,969.00	1,460,000.00	1,460,000.00	1,666,430.64	1,455,594.00	-210,836.64	-12.65%
<b>Total Revenue:</b>	<b>1,458,036.71</b>	<b>1,464,576.68</b>	<b>1,460,000.00</b>	<b>1,666,430.64</b>	<b>1,455,594.00</b>	<b>-210,836.64</b>	<b>-12.65%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	400.00	281.25	0.00	200.00	265.00	65.00	32.50%
56 - DEBT SERVICE	1,457,468.76	1,458,693.76	1,456,343.76	1,456,343.76	1,454,594.00	-1,749.76	-0.12%
<b>Total Expense:</b>	<b>1,457,868.76</b>	<b>1,458,975.01</b>	<b>1,456,343.76</b>	<b>1,456,543.76</b>	<b>1,454,859.00</b>	<b>-1,684.76</b>	<b>-0.12%</b>
<b>Total Fund: 322 - 2014B SALES TAX:</b>	<b>167.95</b>	<b>5,601.67</b>	<b>3,656.24</b>	<b>209,886.88</b>	<b>735.00</b>	<b>-209,151.88</b>	<b>-99.65%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 325 - 2015A-CIP RALCO</b>							
<b>Revenue</b>							
31 - TAXES	50,371.88	55,602.31	53,861.55	54,416.00	53,471.00	-945.00	-1.74%
36 - MISCELLANEOUS	0.00	113.70	-1.90	0.00	80.00	80.00	0.00%
<b>Total Revenue:</b>	<b>50,371.88</b>	<b>55,716.01</b>	<b>53,859.65</b>	<b>54,416.00</b>	<b>53,551.00</b>	<b>-865.00</b>	<b>-1.59%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	104.08	73.18	0.00	52.04	69.00	16.96	32.59%
56 - DEBT SERVICE	49,875.00	48,625.00	55,375.00	55,875.00	51,875.00	-4,000.00	-7.16%
<b>Total Expense:</b>	<b>49,979.08</b>	<b>48,698.18</b>	<b>55,375.00</b>	<b>55,927.04</b>	<b>51,944.00</b>	<b>-3,983.04</b>	<b>-7.12%</b>
<b>Total Fund: 325 - 2015A-CIP RALCO:</b>	<b>392.80</b>	<b>7,017.83</b>	<b>-1,515.35</b>	<b>-1,511.04</b>	<b>1,607.00</b>	<b>3,118.04</b>	<b>-206.35%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 359 - 2015B PUBLIC IMPROVEMENTS</b>							
<b>Revenue</b>							
31 - TAXES	51,966.99	51,785.60	50,749.97	51,305.00	50,796.00	-509.00	-0.99%
36 - MISCELLANEOUS	67,445.25	63,788.18	65,867.26	59,200.00	59,000.00	-200.00	-0.34%
<b>Total Revenue:</b>	<b>119,412.24</b>	<b>115,573.78</b>	<b>116,617.23</b>	<b>110,505.00</b>	<b>109,796.00</b>	<b>-709.00</b>	<b>-0.64%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	204.00	143.44	0.00	102.00	135.00	33.00	32.35%
56 - DEBT SERVICE	134,185.00	130,885.00	129,662.00	129,662.00	124,285.00	-5,377.00	-4.15%
<b>Total Expense:</b>	<b>134,389.00</b>	<b>131,028.44</b>	<b>129,662.00</b>	<b>129,764.00</b>	<b>124,420.00</b>	<b>-5,344.00</b>	<b>-4.12%</b>
<b>Total Fund: 359 - 2015B PUBLIC IMPROVEMENTS:</b>	<b>-14,976.76</b>	<b>-15,454.66</b>	<b>-13,044.77</b>	<b>-19,259.00</b>	<b>-14,624.00</b>	<b>4,635.00</b>	<b>-24.07%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 360 - 2016B PUBLIC IMPROVEMENT</b>							
<b>Revenue</b>							
31 - TAXES	264,248.52	262,568.68	262,157.47	264,860.00	260,998.00	-3,862.00	-1.46%
36 - MISCELLANEOUS	89,972.49	91,742.06	64,491.79	67,000.00	68,500.00	1,500.00	2.24%
39 - OTHER FINANCING REVENUE	136,189.55	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>490,410.56</b>	<b>354,310.74</b>	<b>326,649.26</b>	<b>331,860.00</b>	<b>329,498.00</b>	<b>-2,362.00</b>	<b>-0.71%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	247.76	220.21	0.00	123.88	164.00	40.12	32.39%
56 - DEBT SERVICE	366,066.00	359,566.00	353,066.00	353,090.00	353,028.00	-62.00	-0.02%
<b>Total Expense:</b>	<b>366,313.76</b>	<b>359,786.21</b>	<b>353,066.00</b>	<b>353,213.88</b>	<b>353,192.00</b>	<b>-21.88</b>	<b>-0.01%</b>
<b>Total Fund: 360 - 2016B PUBLIC IMPROVEMENT:</b>	<b>124,096.80</b>	<b>-5,475.47</b>	<b>-26,416.74</b>	<b>-21,353.88</b>	<b>-23,694.00</b>	<b>-2,340.12</b>	<b>10.96%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 362 - 2017A GO IMPROVE BOND</b>							
<b>Revenue</b>							
31 - TAXES	132,122.48	170,849.23	162,923.46	164,791.00	162,112.00	-2,679.00	-1.63%
36 - MISCELLANEOUS	0.00	125.08	3.55	0.00	250.00	250.00	0.00%
39 - OTHER FINANCING REVENUE	3,781.32	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>135,903.80</b>	<b>170,974.31</b>	<b>162,927.01</b>	<b>164,791.00</b>	<b>162,362.00</b>	<b>-2,429.00</b>	<b>-1.47%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	373.64	262.72	0.00	186.82	247.00	60.18	32.21%
56 - DEBT SERVICE	35,593.00	157,043.00	158,868.00	158,915.00	161,265.00	2,350.00	1.48%
<b>Total Expense:</b>	<b>35,966.64</b>	<b>157,305.72</b>	<b>158,868.00</b>	<b>159,101.82</b>	<b>161,512.00</b>	<b>2,410.18</b>	<b>1.51%</b>
<b>Total Fund: 362 - 2017A GO IMPROVE BOND:</b>	<b>99,937.16</b>	<b>13,668.59</b>	<b>4,059.01</b>	<b>5,689.18</b>	<b>850.00</b>	<b>-4,839.18</b>	<b>-85.06%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 368 - 2010B PUBLIC IMPROVEMENTS</b>							
<b>Revenue</b>							
31 - TAXES	39,327.33	356.86	0.00	0.00	0.00	0.00	0.00%
36 - MISCELLANEOUS	208,207.24	174,424.67	0.00	0.00	0.00	0.00	0.00%
39 - OTHER FINANCING REVENUE	920,863.86	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>1,168,398.43</b>	<b>174,781.53</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 368 - 2010B PUBLIC IMPROVEMENTS:</b>	<b>1,168,398.43</b>	<b>174,781.53</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 369 - 2011B GO BOND</b>							
<b>Revenue</b>							
31 - TAXES	88,504.68	89,816.22	85,824.51	86,662.00	90,342.00	3,680.00	4.25%
36 - MISCELLANEOUS	29,805.53	26,609.21	23,234.79	24,100.00	24,000.00	-100.00	-0.41%
39 - OTHER FINANCING REVENUE	67,790.60	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>186,100.81</b>	<b>116,425.43</b>	<b>109,059.30</b>	<b>110,762.00</b>	<b>114,342.00</b>	<b>3,580.00</b>	<b>3.23%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	294.64	207.17	0.00	147.32	195.00	47.68	32.36%
56 - DEBT SERVICE	140,752.50	138,682.50	136,296.25	136,296.25	131,058.00	-5,238.25	-3.84%
<b>Total Expense:</b>	<b>141,047.14</b>	<b>138,889.67</b>	<b>136,296.25</b>	<b>136,443.57</b>	<b>131,253.00</b>	<b>-5,190.57</b>	<b>-3.80%</b>
<b>Total Fund: 369 - 2011B GO BOND:</b>	<b>45,053.67</b>	<b>-22,464.24</b>	<b>-27,236.95</b>	<b>-25,681.57</b>	<b>-16,911.00</b>	<b>8,770.57</b>	<b>-34.15%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 370 - 2011A GO TAX INCR BONDS</b>							
<b>Revenue</b>							
31 - TAXES	80.54	9.02	0.57	0.00	0.00	0.00	0.00%
36 - MISCELLANEOUS	10,856.34	19,976.58	6,762.78	7,000.00	12,000.00	5,000.00	71.43%
39 - OTHER FINANCING REVENUE	386,915.55	157,996.00	0.00	52,000.00	52,000.00	0.00	0.00%
<b>Total Revenue:</b>	<b>397,852.43</b>	<b>177,981.60</b>	<b>6,763.35</b>	<b>59,000.00</b>	<b>64,000.00</b>	<b>5,000.00</b>	<b>8.47%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	206.84	112.95	0.00	80.32	106.00	25.68	31.97%
56 - DEBT SERVICE	175,850.00	178,010.00	174,690.00	174,690.00	177,313.00	2,623.00	1.50%
<b>Total Expense:</b>	<b>176,056.84</b>	<b>178,122.95</b>	<b>174,690.00</b>	<b>174,770.32</b>	<b>177,419.00</b>	<b>2,648.68</b>	<b>1.52%</b>
<b>Total Fund: 370 - 2011A GO TAX INCR BONDS:</b>	<b>221,795.59</b>	<b>-141.35</b>	<b>-167,926.65</b>	<b>-115,770.32</b>	<b>-113,419.00</b>	<b>2,351.32</b>	<b>-2.03%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 371 - 2012A PUBLIC IMPROV</b>							
<b>Revenue</b>							
31 - TAXES	84,284.73	89,688.28	299.28	0.00	0.00	0.00	0.00%
36 - MISCELLANEOUS	179,744.68	178,592.28	167,593.31	165,000.00	168,500.00	3,500.00	2.12%
39 - OTHER FINANCING REVENUE	222,196.99	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>486,226.40</b>	<b>268,280.56</b>	<b>167,892.59</b>	<b>165,000.00</b>	<b>168,500.00</b>	<b>3,500.00</b>	<b>2.12%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	239.00	168.05	0.00	119.50	158.00	38.50	32.22%
56 - DEBT SERVICE	295,875.00	263,965.00	254,215.00	235,300.00	244,565.00	9,265.00	3.94%
<b>Total Expense:</b>	<b>296,114.00</b>	<b>264,133.05</b>	<b>254,215.00</b>	<b>235,419.50</b>	<b>244,723.00</b>	<b>9,303.50</b>	<b>3.95%</b>
<b>Total Fund: 371 - 2012A PUBLIC IMPROV:</b>	<b>190,112.40</b>	<b>4,147.51</b>	<b>-86,322.41</b>	<b>-70,419.50</b>	<b>-76,223.00</b>	<b>-5,803.50</b>	<b>8.24%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 372 - 2013A PUBLIC IMPROV</b>							
<b>Revenue</b>							
31 - TAXES	192,113.01	192,364.20	610.33	0.00	0.00	0.00	0.00%
36 - MISCELLANEOUS	95,799.96	97,281.03	81,595.84	89,000.00	88,200.00	-800.00	-0.90%
39 - OTHER FINANCING REVENUE	205,248.75	207,138.75	0.00	203,674.00	203,674.00	0.00	0.00%
<b>Total Revenue:</b>	<b>493,161.72</b>	<b>496,783.98</b>	<b>82,206.17</b>	<b>292,674.00</b>	<b>291,874.00</b>	<b>-800.00</b>	<b>-0.27%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	400.00	281.25	0.00	200.00	265.00	65.00	32.50%
56 - DEBT SERVICE	433,450.00	428,000.00	420,137.50	420,137.50	416,288.00	-3,849.50	-0.92%
<b>Total Expense:</b>	<b>433,850.00</b>	<b>428,281.25</b>	<b>420,137.50</b>	<b>420,337.50</b>	<b>416,553.00</b>	<b>-3,784.50</b>	<b>-0.90%</b>
<b>Total Fund: 372 - 2013A PUBLIC IMPROV:</b>	<b>59,311.72</b>	<b>68,502.73</b>	<b>-337,931.33</b>	<b>-127,663.50</b>	<b>-124,679.00</b>	<b>2,984.50</b>	<b>-2.34%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 373 - 2014C WW DS</b>							
<b>Revenue</b>							
31 - TAXES	36,849.91	141,156.16	74,439.18	75,000.00	0.00	-75,000.00	-100.00%
36 - MISCELLANEOUS	64,207.90	93,184.20	224,254.70	75,100.00	81,000.00	5,900.00	7.86%
39 - OTHER FINANCING REVENUE	18,785.51	583,091.87	152.94	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>119,843.32</b>	<b>817,432.23</b>	<b>298,846.82</b>	<b>150,100.00</b>	<b>81,000.00</b>	<b>-69,100.00</b>	<b>-46.04%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	231.72	361.87	1,000.00	115.86	153.00	37.14	32.06%
56 - DEBT SERVICE	272,425.00	269,430.00	263,025.00	263,025.00	243,475.00	-19,550.00	-7.43%
<b>Total Expense:</b>	<b>272,656.72</b>	<b>269,791.87</b>	<b>264,025.00</b>	<b>263,140.86</b>	<b>243,628.00</b>	<b>-19,512.86</b>	<b>-7.42%</b>
<b>Total Fund: 373 - 2014C WW DS:</b>	<b>-152,813.40</b>	<b>547,640.36</b>	<b>34,821.82</b>	<b>-113,040.86</b>	<b>-162,628.00</b>	<b>-49,587.14</b>	<b>43.87%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 374 - 2015A GO-23 PED BRIDGE</b>							
<b>Revenue</b>							
31 - TAXES	99,500.23	94,507.87	91,802.32	92,794.00	96,784.00	3,990.00	4.30%
36 - MISCELLANEOUS	0.00	0.00	174.05	0.00	8,500.00	8,500.00	0.00%
39 - OTHER FINANCING REVENUE	0.00	613,891.85	0.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>99,500.23</b>	<b>708,399.72</b>	<b>91,976.37</b>	<b>92,794.00</b>	<b>105,284.00</b>	<b>12,490.00</b>	<b>13.46%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	295.92	208.07	0.00	147.96	196.00	48.04	32.47%
56 - DEBT SERVICE	91,475.00	95,225.00	88,975.00	88,975.00	87,775.00	-1,200.00	-1.35%
<b>Total Expense:</b>	<b>91,770.92</b>	<b>95,433.07</b>	<b>88,975.00</b>	<b>89,122.96</b>	<b>87,971.00</b>	<b>-1,151.96</b>	<b>-1.29%</b>
<b>Total Fund: 374 - 2015A GO-23 PED BRIDGE:</b>	<b>7,729.31</b>	<b>612,966.65</b>	<b>3,001.37</b>	<b>3,671.04</b>	<b>17,313.00</b>	<b>13,641.96</b>	<b>371.61%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 375 - 2018A GO BOND</b>							
<b>Revenue</b>							
31 - TAXES	49,438.14	135,868.14	123,763.79	125,000.00	125,000.00	0.00	0.00%
36 - MISCELLANEOUS	422,544.67	347,328.56	65,317.51	61,000.00	68,000.00	7,000.00	11.48%
<b>Total Revenue:</b>	<b>471,982.81</b>	<b>483,196.70</b>	<b>189,081.30</b>	<b>186,000.00</b>	<b>193,000.00</b>	<b>7,000.00</b>	<b>3.76%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	195.82	182.95	0.00	130.08	183.00	52.92	40.68%
56 - DEBT SERVICE	0.00	84,839.22	264,776.81	263,276.81	247,714.00	-15,562.81	-5.91%
<b>Total Expense:</b>	<b>195.82</b>	<b>85,022.17</b>	<b>264,776.81</b>	<b>263,406.89</b>	<b>247,897.00</b>	<b>-15,509.89</b>	<b>-5.89%</b>
<b>Total Fund: 375 - 2018A GO BOND:</b>	<b>471,786.99</b>	<b>398,174.53</b>	<b>-75,695.51</b>	<b>-77,406.89</b>	<b>-54,897.00</b>	<b>22,509.89</b>	<b>-29.08%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 376 - 2016C TAX ABATEMENT</b>							
<b>Revenue</b>							
31 - TAXES	188,869.76	192,873.47	189,108.43	191,100.00	193,830.00	2,730.00	1.43%
<b>Total Revenue:</b>	<b>188,869.76</b>	<b>192,873.47</b>	<b>189,108.43</b>	<b>191,100.00</b>	<b>193,830.00</b>	<b>2,730.00</b>	<b>1.43%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	400.00	281.25	0.00	200.00	265.00	65.00	32.50%
56 - DEBT SERVICE	183,300.00	181,000.00	183,650.00	183,700.00	184,400.00	700.00	0.38%
<b>Total Expense:</b>	<b>183,700.00</b>	<b>181,281.25</b>	<b>183,650.00</b>	<b>183,900.00</b>	<b>184,665.00</b>	<b>765.00</b>	<b>0.42%</b>
<b>Total Fund: 376 - 2016C TAX ABATEMENT:</b>	<b>5,169.76</b>	<b>11,592.22</b>	<b>5,458.43</b>	<b>7,200.00</b>	<b>9,165.00</b>	<b>1,965.00</b>	<b>27.29%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 377 - 2017B GO BOND</b>							
<b>Revenue</b>							
31 - TAXES	41,021.23	52,336.36	42,862.96	43,281.00	42,546.00	-735.00	-1.70%
36 - MISCELLANEOUS	1,507.26	10,356.32	-244.62	3,000.00	11,000.00	8,000.00	266.67%
39 - OTHER FINANCING REVENUE	555,095.49	500,000.00	672,253.51	310,826.00	310,826.00	0.00	0.00%
<b>Total Revenue:</b>	<b>597,623.98</b>	<b>562,692.68</b>	<b>714,871.85</b>	<b>357,107.00</b>	<b>364,372.00</b>	<b>7,265.00</b>	<b>2.03%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	148.54	208.88	0.00	148.54	197.00	48.46	32.62%
56 - DEBT SERVICE	61,199.94	495,805.00	517,105.00	517,145.00	334,895.00	-182,250.00	-35.24%
<b>Total Expense:</b>	<b>61,348.48</b>	<b>496,013.88</b>	<b>517,105.00</b>	<b>517,293.54</b>	<b>335,092.00</b>	<b>-182,201.54</b>	<b>-35.22%</b>
<b>Total Fund: 377 - 2017B GO BOND:</b>	<b>536,275.50</b>	<b>66,678.80</b>	<b>197,766.85</b>	<b>-160,186.54</b>	<b>29,280.00</b>	<b>189,466.54</b>	<b>-118.28%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 378 - 2020B GO BOND</b>							
<b>Revenue</b>							
31 - TAXES	3.13	0.00	49,386.23	0.00	118,028.00	118,028.00	0.00%
36 - MISCELLANEOUS	0.59	0.00	0.00	0.00	0.00	0.00	0.00%
39 - OTHER FINANCING REVENUE	-0.14	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>3.58</b>	<b>0.00</b>	<b>49,386.23</b>	<b>0.00</b>	<b>118,028.00</b>	<b>118,028.00</b>	<b>0.00%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	0.00	0.00	0.00	0.00	173.00	173.00	0.00%
56 - DEBT SERVICE	0.00	0.00	272.00	0.00	16,810.00	16,810.00	0.00%
59 - OTHER FINANCING USES	570.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>570.00</b>	<b>0.00</b>	<b>272.00</b>	<b>0.00</b>	<b>16,983.00</b>	<b>16,983.00</b>	<b>0.00%</b>
<b>Total Fund: 378 - 2020B GO BOND:</b>	<b>-566.42</b>	<b>0.00</b>	<b>49,114.23</b>	<b>0.00</b>	<b>101,045.00</b>	<b>101,045.00</b>	<b>0.00%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 394 - 2020A CITY HALL CIP BOND</b>							
<b>Revenue</b>							
31 - TAXES	0.00	0.00	246,883.11	0.00	239,103.00	239,103.00	0.00%
36 - MISCELLANEOUS	0.00	0.00	6.99	0.00	0.00	0.00	0.00%
39 - OTHER FINANCING REVENUE	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00%
<b>Total Revenue:</b>	<b>0.00</b>	<b>0.00</b>	<b>246,890.10</b>	<b>0.00</b>	<b>439,103.00</b>	<b>439,103.00</b>	<b>0.00%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	0.00	0.00	0.00	0.00	265.00	265.00	0.00%
56 - DEBT SERVICE	0.00	0.00	83,820.38	0.00	250,069.00	250,069.00	0.00%
<b>Total Expense:</b>	<b>0.00</b>	<b>0.00</b>	<b>83,820.38</b>	<b>0.00</b>	<b>250,334.00</b>	<b>250,334.00</b>	<b>0.00%</b>
<b>Total Fund: 394 - 2020A CITY HALL CIP BOND:</b>	<b>0.00</b>	<b>0.00</b>	<b>163,069.72</b>	<b>0.00</b>	<b>188,769.00</b>	<b>188,769.00</b>	<b>0.00%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 399 - DEBT REVOLVING</b>							
<b>Revenue</b>							
31 - TAXES	0.00	136,918.07	0.00	250,000.00	0.00	-250,000.00	-100.00%
36 - MISCELLANEOUS	0.00	0.00	38.02	0.00	2,000.00	2,000.00	0.00%
<b>Total Revenue:</b>	<b>0.00</b>	<b>136,918.07</b>	<b>38.02</b>	<b>250,000.00</b>	<b>2,000.00</b>	<b>-248,000.00</b>	<b>-99.20%</b>
<b>Total Fund: 399 - DEBT REVOLVING:</b>	<b>0.00</b>	<b>136,918.07</b>	<b>38.02</b>	<b>250,000.00</b>	<b>2,000.00</b>	<b>-248,000.00</b>	<b>-99.20%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 401 - CAPITAL EQUIPMENT FUND</b>							
<b>Revenue</b>							
31 - TAXES	386,934.07	462,347.53	423,079.57	450,000.00	450,000.00	0.00	0.00%
33 - INTERGOVERNMENTAL	630,637.28	102,723.32	107,587.06	157,500.00	52,500.00	-105,000.00	-66.67%
36 - MISCELLANEOUS	34,958.62	23,565.42	4,333.68	0.00	8,500.00	8,500.00	0.00%
39 - OTHER FINANCING REVENUE	75,080.95	0.00	466,522.00	0.00	13,000.00	13,000.00	0.00%
<b>Total Revenue:</b>	<b>1,127,610.92</b>	<b>588,636.27</b>	<b>1,001,522.31</b>	<b>607,500.00</b>	<b>524,000.00</b>	<b>-83,500.00</b>	<b>-13.74%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	100,826.40	8,980.36	5,590.27	0.00	0.00	0.00	0.00%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	45,947.82	2,062.38	0.00	0.00	0.00	0.00	0.00%
55 - CAPITAL	810,575.12	330,338.46	1,279,729.37	601,250.00	518,866.00	-82,384.00	-13.70%
58 - OTHER EXPENDITURES	763.63	115.87	1,247.71	0.00	0.00	0.00	0.00%
59 - OTHER FINANCING USES	139,970.87	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>1,098,083.84</b>	<b>341,497.07</b>	<b>1,286,567.35</b>	<b>601,250.00</b>	<b>518,866.00</b>	<b>-82,384.00</b>	<b>-13.70%</b>
<b>Total Fund: 401 - CAPITAL EQUIPMENT FUND:</b>	<b>29,527.08</b>	<b>247,139.20</b>	<b>-285,045.04</b>	<b>6,250.00</b>	<b>5,134.00</b>	<b>-1,116.00</b>	<b>-17.86%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 423 - PARK IMPROVEMENTS</b>							
<b>Revenue</b>							
36 - MISCELLANEOUS	63,796.40	18,238.54	72,860.19	0.00	2,000.00	2,000.00	0.00%
39 - OTHER FINANCING REVENUE	46,544.20	0.00	-30,000.00	30,000.00	30,000.00	0.00	0.00%
<b>Total Revenue:</b>	<b>110,340.60</b>	<b>18,238.54</b>	<b>42,860.19</b>	<b>30,000.00</b>	<b>32,000.00</b>	<b>2,000.00</b>	<b>6.67%</b>
<b>Expense</b>							
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	11,505.00	515.57	248.40	0.00	0.00	0.00	0.00%
55 - CAPITAL	0.00	0.00	192,747.25	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>11,505.00</b>	<b>515.57</b>	<b>192,995.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 423 - PARK IMPROVEMENTS:</b>	<b>98,835.60</b>	<b>17,722.97</b>	<b>-150,135.46</b>	<b>30,000.00</b>	<b>32,000.00</b>	<b>2,000.00</b>	<b>6.67%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 456 - 2013 AMATEUR SPORTS CTR</b>							
<b>Revenue</b>							
36 - MISCELLANEOUS	0.00	430.50	362.24	0.00	17,400.00	17,400.00	0.00%
<b>Total Revenue:</b>	<b>0.00</b>	<b>430.50</b>	<b>362.24</b>	<b>0.00</b>	<b>17,400.00</b>	<b>17,400.00</b>	<b>0.00%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	0.00	932.00	0.00	0.00	0.00	0.00	0.00%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	0.00	634.38	0.00	0.00	0.00	0.00	0.00%
55 - CAPITAL	206,093.16	431,607.76	14,525.26	0.00	0.00	0.00	0.00%
59 - OTHER FINANCING USES	0.00	0.00	390,579.02	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>206,093.16</b>	<b>433,174.14</b>	<b>405,104.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 456 - 2013 AMATEUR SPORTS CTR:</b>	<b>-206,093.16</b>	<b>-432,743.64</b>	<b>-404,742.04</b>	<b>0.00</b>	<b>17,400.00</b>	<b>17,400.00</b>	<b>0.00%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 462 - 2017 PUBLIC IMPROVE/EQUIP</b>							
<b>Revenue</b>							
33 - INTERGOVERNMENTAL	660,383.23	2,109,315.77	0.00	0.00	0.00	0.00	0.00%
36 - MISCELLANEOUS	18,995.72	0.00	31.11	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>679,378.95</b>	<b>2,109,315.77</b>	<b>31.11</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	0.00	1.65	0.00	0.00	0.00	0.00	0.00%
55 - CAPITAL	1,710,689.72	961,704.99	0.00	0.00	0.00	0.00	0.00%
59 - OTHER FINANCING USES	0.00	0.00	672,253.51	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>1,710,689.72</b>	<b>961,706.64</b>	<b>672,253.51</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 462 - 2017 PUBLIC IMPROVE/EQUIP:</b>	<b>-1,031,310.77</b>	<b>1,147,609.13</b>	<b>-672,222.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 475 - 2018 PUBLIC IMPROVEMENT26</b>							
<b>Revenue</b>							
33 - INTERGOVERNMENTAL	2,073,844.19	15,936.45	0.00	0.00	0.00	0.00	0.00%
36 - MISCELLANEOUS	32,848.43	17,336.19	2,059.32	0.00	3,000.00	3,000.00	0.00%
39 - OTHER FINANCING REVENUE	3,088,039.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>5,194,731.62</b>	<b>33,272.64</b>	<b>2,059.32</b>	<b>0.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>0.00%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	0.00	675.00	0.00	0.00	0.00	0.00	0.00%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	0.00	684.00	0.00	0.00	0.00	0.00	0.00%
55 - CAPITAL	4,859,847.52	444,536.06	55,650.65	0.00	0.00	0.00	0.00%
58 - OTHER EXPENDITURES	78,416.90	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>4,938,264.42</b>	<b>445,895.06</b>	<b>55,650.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 475 - 2018 PUBLIC IMPROVEMENT26:</b>	<b>256,467.20</b>	<b>-412,622.42</b>	<b>-53,591.33</b>	<b>0.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>0.00%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 476 - 2020 PUBLIC IMPROVEMENTS</b>							
<b>Revenue</b>							
33 - INTERGOVERNMENTAL	0.00	0.00	1,837,506.88	0.00	0.00	0.00	0.00%
36 - MISCELLANEOUS	0.00	0.00	84.52	0.00	25,500.00	25,500.00	0.00%
39 - OTHER FINANCING REVENUE	0.00	0.00	987,439.98	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>0.00</b>	<b>0.00</b>	<b>2,825,031.38</b>	<b>0.00</b>	<b>25,500.00</b>	<b>25,500.00</b>	<b>0.00%</b>
<b>Expense</b>							
55 - CAPITAL	0.00	0.00	3,232,891.49	0.00	0.00	0.00	0.00%
58 - OTHER EXPENDITURES	0.00	0.00	57,621.37	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>0.00</b>	<b>0.00</b>	<b>3,290,512.86</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 476 - 2020 PUBLIC IMPROVEMENTS:</b>	<b>0.00</b>	<b>0.00</b>	<b>-465,481.48</b>	<b>0.00</b>	<b>25,500.00</b>	<b>25,500.00</b>	<b>0.00%</b>

**Budget Comparison Report**

Categor...				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
	2020 YTD Activity Through Dec			2020 2020		Increase / (Decrease)	
<b>Fund: 479 - 2021 PUBLIC IMPROVEMENTS</b>							
<b>Expense</b>							
55 - CAPITAL	0.00	0.00	250.00	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>0.00</b>	<b>0.00</b>	<b>250.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 479 - 2021 PUBLIC IMPROVEMENTS:</b>	<b>0.00</b>	<b>0.00</b>	<b>250.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 493 - MERIT TRACK EXPANSION</b>							
<b>Revenue</b>							
33 - INTERGOVERNMENTAL	94,124.42	2,803,821.36	172,009.91	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>94,124.42</b>	<b>2,803,821.36</b>	<b>172,009.91</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>							
55 - CAPITAL	94,124.42	2,859,352.11	108,959.68	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>94,124.42</b>	<b>2,859,352.11</b>	<b>108,959.68</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 493 - MERIT TRACK EXPANSION:</b>	<b>0.00</b>	<b>-55,530.75</b>	<b>63,050.23</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 494 - CITY HALL BUILDING</b>							
<b>Revenue</b>							
36 - MISCELLANEOUS	0.00	0.00	28,253.27	0.00	0.00	0.00	0.00%
39 - OTHER FINANCING REVENUE	750,000.00	0.00	6,626,474.20	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>750,000.00</b>	<b>0.00</b>	<b>6,654,727.47</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	0.00	283.44	1,521.41	0.00	0.00	0.00	0.00%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	0.00	1,097.75	0.00	0.00	0.00	0.00	0.00%
55 - CAPITAL	36,390.10	337,909.51	3,502,151.93	0.00	0.00	0.00	0.00%
58 - OTHER EXPENDITURES	0.00	0.00	106,725.43	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>36,390.10</b>	<b>339,290.70</b>	<b>3,610,398.77</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 494 - CITY HALL BUILDING:</b>	<b>713,609.90</b>	<b>-339,290.70</b>	<b>3,044,328.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 495 - PUBLIC IMPROVE REVOLVING</b>							
<b>Revenue</b>							
31 - TAXES	252.16	315.56	246,595.51	250,000.00	275,000.00	25,000.00	10.00%
33 - INTERGOVERNMENTAL	0.00	0.00	15,000.00	0.00	0.00	0.00	0.00%
34 - CHARGES FOR SERVICES	8,800.00	4,000.00	0.00	0.00	0.00	0.00	0.00%
35 - FINES & FORFEITURES	0.00	7,000.00	0.00	0.00	0.00	0.00	0.00%
36 - MISCELLANEOUS	265,003.39	163,250.29	106,820.70	142,000.00	157,000.00	15,000.00	10.56%
39 - OTHER FINANCING REVENUE	1,239,666.92	620,997.50	0.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>1,513,722.47</b>	<b>795,563.35</b>	<b>368,416.21</b>	<b>392,000.00</b>	<b>432,000.00</b>	<b>40,000.00</b>	<b>10.20%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	16,905.05	192,580.17	518,129.29	0.00	993.00	993.00	0.00%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	0.00	627.00	0.00	0.00	0.00	0.00	0.00%
55 - CAPITAL	40,323.00	561,434.36	602,450.84	625,000.00	625,000.00	0.00	0.00%
58 - OTHER EXPENDITURES	2,364.00	3,798.00	3,198.00	0.00	0.00	0.00	0.00%
59 - OTHER FINANCING USES	770,551.82	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>830,143.87</b>	<b>758,439.53</b>	<b>1,123,778.13</b>	<b>625,000.00</b>	<b>625,993.00</b>	<b>993.00</b>	<b>0.16%</b>
<b>Total Fund: 495 - PUBLIC IMPROVE REVOLVING:</b>	<b>683,578.60</b>	<b>37,123.82</b>	<b>-755,361.92</b>	<b>-233,000.00</b>	<b>-193,993.00</b>	<b>39,007.00</b>	<b>-16.74%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 602 - WASTE WATER OPERATING</b>							
<b>Revenue</b>							
33 - INTERGOVERNMENTAL	0.00	0.00	6,195.11	0.00	0.00	0.00	0.00%
34 - CHARGES FOR SERVICES	15,282.00	15,282.00	17,630.60	15,282.00	15,282.00	0.00	0.00%
36 - MISCELLANEOUS	112,875.84	581,169.59	124,489.03	70,000.00	120,000.00	50,000.00	71.43%
37 - PROPRIETARY OPERATING	5,410,580.20	5,359,354.77	4,142,532.61	5,459,000.00	5,509,000.00	50,000.00	0.92%
39 - OTHER FINANCING REVENUE	56,850.09	42,158.05	9,300.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>5,595,588.13</b>	<b>5,997,964.41</b>	<b>4,300,147.35</b>	<b>5,544,282.00</b>	<b>5,644,282.00</b>	<b>100,000.00</b>	<b>1.80%</b>
<b>Expense</b>							
51 - SALARIES & WAGES	816,113.99	824,956.22	826,596.12	839,535.60	855,220.96	15,685.36	1.87%
52 - EMPLOYEE BENEFITS	263,516.81	337,683.62	343,216.80	372,566.47	378,194.14	5,627.67	1.51%
53 - PURCHASED SERVICES	1,831,524.62	1,141,941.07	1,575,345.13	2,832,763.10	1,048,992.00	-1,783,771.10	-62.97%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	303,056.54	303,457.45	284,490.64	310,200.00	312,500.00	2,300.00	0.74%
55 - CAPITAL	1,684,434.84	1,697,774.50	7,087,219.17	2,854,421.00	1,708,140.00	-1,146,281.00	-40.16%
56 - DEBT SERVICE	222,783.77	216,808.27	226,145.12	278,847.00	278,132.00	-715.00	-0.26%
58 - OTHER EXPENDITURES	31,965.22	17,808.84	19,894.66	17,651.00	17,651.00	0.00	0.00%
59 - OTHER FINANCING USES	39,800.00	59,291.50	0.00	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>5,193,195.79</b>	<b>4,599,721.47</b>	<b>10,362,907.64</b>	<b>7,505,984.17</b>	<b>4,598,830.10</b>	<b>-2,907,154.07</b>	<b>-38.73%</b>
<b>Total Fund: 602 - WASTE WATER OPERATING:</b>	<b>402,392.34</b>	<b>1,398,242.94</b>	<b>-6,062,760.29</b>	<b>-1,961,702.17</b>	<b>1,045,451.90</b>	<b>3,007,154.07</b>	<b>-153.29%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 609 - LIQUOR</b>							
<b>Revenue</b>							
33 - INTERGOVERNMENTAL	0.00	1,103.09	13,048.59	0.00	2,750.00	2,750.00	0.00%
35 - FINES & FORFEITURES	30.00	35.00	30.00	0.00	0.00	0.00	0.00%
36 - MISCELLANEOUS	33,138.71	35,083.08	1,813.58	15,000.00	28,900.00	13,900.00	92.67%
37 - PROPRIETARY OPERATING	5,104,513.31	5,548,362.78	6,237,460.37	5,538,501.00	5,830,720.00	292,219.00	5.28%
39 - OTHER FINANCING REVENUE	414,846.48	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>5,552,528.50</b>	<b>5,584,583.95</b>	<b>6,252,352.54</b>	<b>5,553,501.00</b>	<b>5,862,370.00</b>	<b>308,869.00</b>	<b>5.56%</b>
<b>Expense</b>							
51 - SALARIES & WAGES	274,929.18	322,288.50	321,424.53	302,978.12	346,434.04	43,455.92	14.34%
52 - EMPLOYEE BENEFITS	78,480.30	131,592.63	94,872.66	84,482.56	98,875.44	14,392.88	17.04%
53 - PURCHASED SERVICES	86,733.67	76,734.97	69,627.37	75,364.20	80,256.00	4,891.80	6.49%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	3,980,384.12	4,203,015.01	4,743,916.65	4,214,209.00	4,388,580.00	174,371.00	4.14%
55 - CAPITAL	93,583.92	93,583.92	4,017.83	93,584.00	93,584.00	0.00	0.00%
56 - DEBT SERVICE	74,335.88	70,493.75	69,647.50	69,647.50	61,823.00	-7,824.50	-11.23%
58 - OTHER EXPENDITURES	90,722.49	98,647.78	95,884.99	93,025.00	93,045.00	20.00	0.02%
59 - OTHER FINANCING USES	300,000.00	225,000.00	300,000.00	300,000.00	500,000.00	200,000.00	66.67%
<b>Total Expense:</b>	<b>4,979,169.56</b>	<b>5,221,356.56</b>	<b>5,699,391.53</b>	<b>5,233,290.38</b>	<b>5,662,597.48</b>	<b>429,307.10</b>	<b>8.20%</b>
<b>Total Fund: 609 - LIQUOR:</b>	<b>573,358.94</b>	<b>363,227.39</b>	<b>552,961.01</b>	<b>320,210.62</b>	<b>199,772.52</b>	<b>-120,438.10</b>	<b>-37.61%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 630 - SURFACE WATER MGT UTILITY</b>							
<b>Revenue</b>							
31 - TAXES	-105.28	-25.39	9.68	0.00	0.00	0.00	0.00%
32 - LICENSES & PERMITS	2,720.00	3,155.00	1,555.00	3,600.00	3,600.00	0.00	0.00%
36 - MISCELLANEOUS	15,701.50	824,964.04	7,853.62	10,000.00	30,950.00	20,950.00	209.50%
37 - PROPRIETARY OPERATING	1,163,276.70	1,194,842.27	911,039.00	1,247,464.00	1,284,888.00	37,424.00	3.00%
39 - OTHER FINANCING REVENUE	18,396.18	11,829.08	104,456.57	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>1,199,989.10</b>	<b>2,034,765.00</b>	<b>1,024,913.87</b>	<b>1,261,064.00</b>	<b>1,319,438.00</b>	<b>58,374.00</b>	<b>4.63%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	396,906.97	419,388.60	389,402.28	459,387.86	440,856.00	-18,531.86	-4.03%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	3,391.71	4,127.67	3,018.88	10,500.00	10,000.00	-500.00	-4.76%
55 - CAPITAL	496,682.59	537,982.47	311,727.42	2,205,392.00	545,500.00	-1,659,892.00	-75.27%
56 - DEBT SERVICE	68,924.92	73,187.75	60,994.49	68,460.24	74,299.00	5,838.76	8.53%
58 - OTHER EXPENDITURES	17,786.38	1,341.55	2,067.80	9,800.00	9,800.00	0.00	0.00%
59 - OTHER FINANCING USES	108,490.28	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>1,092,182.85</b>	<b>1,036,028.04</b>	<b>767,210.87</b>	<b>2,753,540.10</b>	<b>1,080,455.00</b>	<b>-1,673,085.10</b>	<b>-60.76%</b>
<b>Total Fund: 630 - SURFACE WATER MGT UTILITY:</b>	<b>107,806.25</b>	<b>998,736.96</b>	<b>257,703.00</b>	<b>-1,492,476.10</b>	<b>238,983.00</b>	<b>1,731,459.10</b>	<b>-116.01%</b>
<b>Report Total:</b>	<b>5,740,907.16</b>	<b>5,281,634.95</b>	<b>-6,741,432.15</b>	<b>-4,349,056.01</b>	<b>1,070,603.66</b>	<b>5,419,659.67</b>	<b>-124.62%</b>

Fund	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
101 - GENERAL FUND	995,032.68	855,155.05	-1,051,497.80	-166,873.73	-142,000.00	24,873.73	-14.91%
103 - MUNICIPAL STATE AID	-14,020.91	7,700.43	144.60	0.00	7,000.00	7,000.00	0.00%
106 - PROP/MED LIABILITY INS	-25,956.44	-25,947.90	12,984.04	-25,000.00	-24,000.00	1,000.00	-4.00%
204 - ECONOMIC DEVELOPMENT AUTH	-2,771.35	9,306.91	157.19	8,000.00	8,000.00	0.00	0.00%
205 - PARKWAY HOUSING FUND	21,745.59	271.54	-13.40	0.00	700.00	700.00	0.00%
206 - PARKWAY ADDITION II	3,792.93	50,370.88	31,983.63	0.00	800.00	800.00	0.00%
207 - PARKWAY ADDITION III & IV	-17,806.86	7,343.11	-4,492.75	7,880.20	10,668.20	2,788.00	35.38%
208 - EDA ADMINISTRATION	-9,474.46	-3,823.66	42,709.29	-3,884.00	-26,261.61	-22,377.61	576.15%
213 - FEDERAL EDA CRIF	-783,931.78	-124,978.86	7.30	800.00	700.00	-100.00	-12.50%
214 - EDA REVOLVING FUND	255,259.93	372.43	-18,122.34	3,500.00	187,578.00	184,078.00	5,259.37%
215 - MARSHALL CELEBRATIONS	0.00	0.00	5.07	0.00	-20,000.00	-20,000.00	0.00%
220 - CITIES DEV REVOLVING FUND	-6,433.30	128,366.69	-60,963.19	0.00	1,800.00	1,800.00	0.00%
221 - SM CITIES DEV GRANT 2018	539,290.00	-230,979.62	-248,955.92	0.00	1,600.00	1,600.00	0.00%
230 - TAX INCREMENT FINANCING	352,363.40	-60,958.37	264,783.30	-325,807.40	102,845.82	428,653.22	-131.57%
240 - COMM ED DRIVER'S TRAINING	12,272.79	-17,285.34	7,565.42	-3,800.00	-14,000.00	-10,200.00	268.42%
256 - SALES/LODGING TAX	17,769.75	1,287.97	-503,460.55	-64,598.00	-170,750.00	-106,152.00	164.33%
258 - ASC ARENA	47,736.89	71,719.99	-175,866.22	-126,310.15	13,163.54	139,473.69	-110.42%
260 - MARSHALL INDUSTRIAL FOUN	1,006.49	-422,316.58	21,186.93	3,855.00	15,246.00	11,391.00	295.49%
270 - MERIT	857.59	32,744.89	93,147.64	183.72	5,444.29	5,260.57	2,863.36%
280 - ENDOW FD-AVERA/WMMC	-30,777.61	19,173.28	52,205.26	-63,500.00	-33,500.00	30,000.00	-47.24%
321 - 2010A MRSHL LYON LIBRARY	-5,091.65	10,342.44	1,711.39	-6,938.00	8,632.00	15,570.00	-224.42%
322 - 2014B SALES TAX	167.95	5,601.67	3,656.24	209,886.88	735.00	-209,151.88	-99.65%
325 - 2015A-CIP RALCO	392.80	7,017.83	-1,515.35	-1,511.04	1,607.00	3,118.04	-206.35%
359 - 2015B PUBLIC IMPROVEMENTS	-14,976.76	-15,454.66	-13,044.77	-19,259.00	-14,624.00	4,635.00	-24.07%
360 - 2016B PUBLIC IMPROVEMENT	124,096.80	-5,475.47	-26,416.74	-21,353.88	-23,694.00	-2,340.12	10.96%
362 - 2017A GO IMPROVE BOND	99,937.16	13,668.59	4,059.01	5,689.18	850.00	-4,839.18	-85.06%
368 - 2010B PUBLIC IMPROVEMENTS	1,168,398.43	174,781.53	0.00	0.00	0.00	0.00	0.00%
369 - 2011B GO BOND	45,053.67	-22,464.24	-27,236.95	-25,681.57	-16,911.00	8,770.57	-34.15%
370 - 2011A GO TAX INCR BONDS	221,795.59	-141.35	-167,926.65	-115,770.32	-113,419.00	2,351.32	-2.03%
371 - 2012A PUBLIC IMPROV	190,112.40	4,147.51	-86,322.41	-70,419.50	-76,223.00	-5,803.50	8.24%
372 - 2013A PUBLIC IMPROV	59,311.72	68,502.73	-337,931.33	-127,663.50	-124,679.00	2,984.50	-2.34%
373 - 2014C WW DS	-152,813.40	547,640.36	34,821.82	-113,040.86	-162,628.00	-49,587.14	43.87%
374 - 2015A GO-23 PED BRIDGE	7,729.31	612,966.65	3,001.37	3,671.04	17,313.00	13,641.96	371.61%
375 - 2018A GO BOND	471,786.99	398,174.53	-75,695.51	-77,406.89	-54,897.00	22,509.89	-29.08%
376 - 2016C TAX ABATEMENT	5,169.76	11,592.22	5,458.43	7,200.00	9,165.00	1,965.00	27.29%
377 - 2017B GO BOND	536,275.50	66,678.80	197,766.85	-160,186.54	29,280.00	189,466.54	-118.28%
378 - 2020B GO BOND	-566.42	0.00	49,114.23	0.00	101,045.00	101,045.00	0.00%
394 - 2020A CITY HALL CIP BOND	0.00	0.00	163,069.72	0.00	188,769.00	188,769.00	0.00%

**Budget Comparison Report**

Fund	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
399 - DEBT REVOLVING	0.00	136,918.07	38.02	250,000.00	2,000.00	-248,000.00	-99.20%
401 - CAPITAL EQUIPMENT FUND	29,527.08	247,139.20	-285,045.04	6,250.00	5,134.00	-1,116.00	-17.86%
423 - PARK IMPROVEMENTS	98,835.60	17,722.97	-150,135.46	30,000.00	32,000.00	2,000.00	6.67%
456 - 2013 AMATEUR SPORTS CTR	-206,093.16	-432,743.64	-404,742.04	0.00	17,400.00	17,400.00	0.00%
462 - 2017 PUBLIC IMPROVE/EQUIP	-1,031,310.77	1,147,609.13	-672,222.40	0.00	0.00	0.00	0.00%
475 - 2018 PUBLIC IMPROVEMENT26	256,467.20	-412,622.42	-53,591.33	0.00	3,000.00	3,000.00	0.00%
476 - 2020 PUBLIC IMPROVEMENTS	0.00	0.00	-465,481.48	0.00	25,500.00	25,500.00	0.00%
479 - 2021 PUBLIC IMPROVEMENTS	0.00	0.00	250.00	0.00	0.00	0.00	0.00%
493 - MERIT TRACK EXPANSION	0.00	-55,530.75	63,050.23	0.00	0.00	0.00	0.00%
494 - CITY HALL BUILDING	713,609.90	-339,290.70	3,044,328.70	0.00	0.00	0.00	0.00%
495 - PUBLIC IMPROVE REVOLVING	683,578.60	37,123.82	-755,361.92	-233,000.00	-193,993.00	39,007.00	-16.74%
602 - WASTE WATER OPERATING	402,392.34	1,398,242.94	-6,062,760.29	-1,961,702.17	1,045,451.90	3,007,154.07	-153.29%
609 - LIQUOR	573,358.94	363,227.39	552,961.01	320,210.62	199,772.52	-120,438.10	-37.61%
630 - SURFACE WATER MGT UTILITY	107,806.25	998,736.96	257,703.00	-1,492,476.10	238,983.00	1,731,459.10	-116.01%
<b>Report Total:</b>	<b>5,740,907.16</b>	<b>5,281,634.95</b>	<b>-6,741,432.15</b>	<b>-4,349,056.01</b>	<b>1,070,603.66</b>	<b>5,419,659.67</b>	<b>-124.62%</b>



Marshall, MN

# Budget Comparison Report

## Account Summary

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Department: 00000 - UNDESIGNATED</b>								
<b>Revenue</b>								
<b>Category: 31 - TAXES</b>								
<a href="#">101-00000-31110</a>	CURRENT PROPERTY TAXES	4,484,538.50	4,554,975.51	4,726,013.83	4,778,647.00	4,957,530.00	178,883.00	3.74%
<a href="#">101-00000-31115</a>	PENALTIES AND INTEREST - PROI	5,453.40	11,023.01	644.82	5,000.00	5,000.00	0.00	0.00%
<a href="#">101-00000-31210</a>	PERA	0.00	0.00	1.13	0.00	0.00	0.00	0.00%
<a href="#">101-00000-31240</a>	LODGING TAX	173,182.96	172,047.28	122,466.45	175,000.00	175,000.00	0.00	0.00%
<a href="#">101-00000-31310</a>	FRANCHISE FEE-CABLE	181,102.07	153,000.84	122,974.51	181,424.00	181,424.00	0.00	0.00%
<a href="#">101-00000-31330</a>	FRANCHISE FEE - GAS	250,127.72	276,779.47	133,225.66	250,676.00	250,676.00	0.00	0.00%
<b>Total Category: 31 - TAXES:</b>		<b>5,094,404.65</b>	<b>5,167,826.11</b>	<b>5,105,326.40</b>	<b>5,390,747.00</b>	<b>5,569,630.00</b>	<b>178,883.00</b>	<b>3.32%</b>
<b>Category: 33 - INTERGOVERNMENTAL</b>								
<a href="#">101-00000-33110</a>	FEDERAL GRANTS	0.00	0.00	490,869.31	0.00	0.00	0.00	0.00%
<a href="#">101-00000-33210</a>	STATE GRANTS	0.00	0.00	13,724.70	0.00	0.00	0.00	0.00%
<a href="#">101-00000-33215</a>	STATE - LOCAL GOVERNMENT AI	2,471,597.00	2,475,243.00	1,298,294.00	2,590,715.00	2,646,488.00	55,773.00	2.15%
<a href="#">101-00000-33220</a>	MARKET VALUE CREDIT	161.81	180.52	71.11	0.00	0.00	0.00	0.00%
<a href="#">101-00000-33225</a>	PERA AID	14,865.00	14,865.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-00000-33260</a>	STATE GRANTS - ENG & AIRPORT	0.00	7,484.97	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-00000-33310</a>	LOCAL FUNDS	0.00	6,506.19	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-00000-33442</a>	HOMESTEAD CREDIT	0.00	2,564.74	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 33 - INTERGOVERNMENTAL:</b>		<b>2,486,623.81</b>	<b>2,506,844.42</b>	<b>1,802,959.12</b>	<b>2,590,715.00</b>	<b>2,646,488.00</b>	<b>55,773.00</b>	<b>2.15%</b>
<b>Category: 34 - CHARGES FOR SERVICES</b>								
<a href="#">101-00000-34150</a>	ADMIN & ENGINEERING	511,800.00	522,036.00	539,002.00	539,002.00	556,520.00	17,518.00	3.25%
<a href="#">101-00000-35110</a>	FINES & FEES	31,148.80	1,500.00	750.00	0.00	0.00	0.00	0.00%
<b>Total Category: 34 - CHARGES FOR SERVICES:</b>		<b>542,948.80</b>	<b>523,536.00</b>	<b>539,752.00</b>	<b>539,002.00</b>	<b>556,520.00</b>	<b>17,518.00</b>	<b>3.25%</b>
<b>Category: 36 - MISCELLANEOUS</b>								
<a href="#">101-00000-36110</a>	SPECIAL ASMTS CITY COLLECTED	2,491.20	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-00000-36115</a>	SPECIAL ASMTS COUNTY COLLEC	2,030.12	2,861.80	1,203.00	0.00	0.00	0.00	0.00%
<a href="#">101-00000-36125</a>	INTEREST REVENUE	85,293.81	162,708.54	99,439.08	125,000.00	147,000.00	22,000.00	17.60%
<a href="#">101-00000-36155</a>	PAYMENT IN LIEU OF TAXES	828,669.00	819,195.00	743,039.12	810,479.00	823,773.00	13,294.00	1.64%
<b>Total Category: 36 - MISCELLANEOUS:</b>		<b>918,484.13</b>	<b>984,765.34</b>	<b>843,681.20</b>	<b>935,479.00</b>	<b>970,773.00</b>	<b>35,294.00</b>	<b>3.77%</b>
<b>Category: 39 - OTHER FINANCING REVENUE</b>								
<a href="#">101-00000-39110</a>	SALE OF FIXED ASSETS	63,229.36	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">101-00000-39135</a>	TRANSFER FROM LIQUOR FUND	300,000.00	225,000.00	300,000.00	300,000.00	300,000.00	0.00	0.00%
<a href="#">101-00000-39150</a>	TRANSFERS FROM ANOTHER FU	27,105.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 39 - OTHER FINANCING REVENUE:</b>		<b>390,334.36</b>	<b>225,000.00</b>	<b>300,000.00</b>	<b>300,000.00</b>	<b>300,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>		<b>9,432,795.75</b>	<b>9,407,971.87</b>	<b>8,591,718.72</b>	<b>9,755,943.00</b>	<b>10,043,411.00</b>	<b>287,468.00</b>	<b>2.95%</b>
<b>Total Department: 00000 - UNDESIGNATED:</b>		<b>9,432,795.75</b>	<b>9,407,971.87</b>	<b>8,591,718.72</b>	<b>9,755,943.00</b>	<b>10,043,411.00</b>	<b>287,468.00</b>	<b>2.95%</b>
<b>Department: 41100 - MAYOR &amp; COUNCIL</b>								
<b>Expense</b>								
<b>Category: 51 - SALARIES &amp; WAGES</b>								
<a href="#">101-41100-51120</a>	PART TIME EMPLOYEES	45,869.88	49,645.24	40,102.94	47,131.56	51,249.78	4,118.22	8.74%
<b>Total Category: 51 - SALARIES &amp; WAGES:</b>		<b>45,869.88</b>	<b>49,645.24</b>	<b>40,102.94</b>	<b>47,131.56</b>	<b>51,249.78</b>	<b>4,118.22</b>	<b>8.74%</b>
<b>Category: 52 - EMPLOYEE BENEFITS</b>								
<a href="#">101-41100-52110</a>	PERA CONTRIBUTIONS	1,990.92	2,045.40	1,849.40	2,045.72	2,562.49	516.77	25.26%
<a href="#">101-41100-52120</a>	FICA CONTRIBUTIONS	968.16	994.80	899.51	994.86	1,081.79	86.93	8.74%
<a href="#">101-41100-52130</a>	MEDICARE CONTRIBUTIONS	665.04	683.28	617.88	593.26	743.12	149.86	25.26%
<a href="#">101-41100-52210</a>	HEALTH INSURANCE	2,385.71	2,945.40	3,233.25	3,505.00	3,505.00	0.00	0.00%
<a href="#">101-41100-52420</a>	WORK COMP INSURANCE PREM	40.00	48.00	52.00	51.00	54.00	3.00	5.88%
<b>Total Category: 52 - EMPLOYEE BENEFITS:</b>		<b>6,049.83</b>	<b>6,716.88</b>	<b>6,652.04</b>	<b>7,189.84</b>	<b>7,946.40</b>	<b>756.56</b>	<b>10.52%</b>
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">101-41100-53110</a>	GENERAL PROFESSIONAL SERVIC	35,260.93	12,956.78	3,439.03	7,285.00	11,485.00	4,200.00	57.65%
<a href="#">101-41100-53115</a>	CONSULTING SERVICES	14,792.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-41100-53120</a>	LEGAL SERVICES	5,048.25	132.00	0.00	500.00	500.00	0.00	0.00%
<a href="#">101-41100-53145</a>	POSTAGE SERVICE	5.21	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-41100-53155</a>	MERIT CENTER RENT	0.00	30.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-41100-53165</a>	TRAVEL, CONFERENCES, & SCHO	1,109.04	1,849.02	130.00	4,000.00	4,000.00	0.00	0.00%
<a href="#">101-41100-53210</a>	GENERAL LIABILITY INSURANCE	561.00	1,512.00	1,472.00	1,460.00	1,887.00	427.00	29.25%
<a href="#">101-41100-53410</a>	MAINTENANCE AGREEMENTS	3,600.00	4,950.00	0.00	4,600.00	4,600.00	0.00	0.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>60,376.43</b>	<b>21,429.80</b>	<b>5,041.03</b>	<b>17,845.00</b>	<b>22,472.00</b>	<b>4,627.00</b>	<b>25.93%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>								
<a href="#">101-41100-54110</a>	GENERAL SUPPLIES	57,001.54	2,056.89	2,463.39	9,200.00	8,200.00	-1,000.00	-10.87%
<a href="#">101-41100-54150</a>	EQUIPMENT/TOOLS UP TO 5,000	0.00	3,662.07	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-41100-54420</a>	EMP/DEPT RECOGNITION	13,115.71	10,127.52	7,606.96	12,500.00	12,500.00	0.00	0.00%
<a href="#">101-41100-54430</a>	MILEAGE REIMBURSEMENT	650.20	0.00	0.00	800.00	500.00	-300.00	-37.50%
<a href="#">101-41100-54450</a>	ADVERTISING	318.72	135.38	456.14	1,000.00	700.00	-300.00	-30.00%
<a href="#">101-41100-54460</a>	GENERAL NOTICES & PUBLICATI	1,582.32	5,274.04	983.26	5,000.00	5,000.00	0.00	0.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>		<b>72,668.49</b>	<b>21,255.90</b>	<b>11,509.75</b>	<b>28,500.00</b>	<b>26,900.00</b>	<b>-1,600.00</b>	<b>-5.61%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">101-41100-58135</a>	COMMUNITY CONTRIBUTIONS	21,000.00	32,000.00	38,000.00	62,600.00	45,000.00	-17,600.00	-28.12%

**Budget Comparison Report**

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">101-41100-58145</a>	DUES & SUBSCRIPTIONS	40,431.00	40,469.00	41,495.00	45,042.00	41,754.35	-3,287.65	-7.30%
	<b>Total Category: 58 - OTHER EXPENDITURES:</b>	<b>61,431.00</b>	<b>72,469.00</b>	<b>79,495.00</b>	<b>107,642.00</b>	<b>86,754.35</b>	<b>-20,887.65</b>	<b>-19.40%</b>
	<b>Total Expense:</b>	<b>246,395.63</b>	<b>171,516.82</b>	<b>142,800.76</b>	<b>208,308.40</b>	<b>195,322.53</b>	<b>-12,985.87</b>	<b>-6.23%</b>
	<b>Total Department: 41100 - MAYOR &amp; COUNCIL:</b>	<b>246,395.63</b>	<b>171,516.82</b>	<b>142,800.76</b>	<b>208,308.40</b>	<b>195,322.53</b>	<b>-12,985.87</b>	<b>-6.23%</b>
<b>Department: 41200 - CABLE COMMISSION</b>								
<b>Revenue</b>								
<b>Category: 32 - LICENSES &amp; PERMITS</b>								
<a href="#">101-41200-32330</a>	TELECOMMUNICATIONS LINEAL	0.00	0.00	2,640.00	0.00	0.00	0.00	0.00%
	<b>Total Category: 32 - LICENSES &amp; PERMITS:</b>	<b>0.00</b>	<b>0.00</b>	<b>2,640.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 34 - CHARGES FOR SERVICES</b>								
<a href="#">101-41200-34135</a>	COPIES	717.99	612.48	172.24	500.00	500.00	0.00	0.00%
	<b>Total Category: 34 - CHARGES FOR SERVICES:</b>	<b>717.99</b>	<b>612.48</b>	<b>172.24</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00%</b>
	<b>Total Revenue:</b>	<b>717.99</b>	<b>612.48</b>	<b>2,812.24</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>								
<b>Category: 51 - SALARIES &amp; WAGES</b>								
<a href="#">101-41200-51110</a>	FULL TIME EMPLOYEES	91,215.49	88,587.49	93,463.75	102,088.83	112,570.56	10,481.73	10.27%
<a href="#">101-41200-51115</a>	FULL TIME EMPLOYEES OVERTIM	893.32	301.41	1,418.39	2,632.88	2,632.88	0.00	0.00%
<a href="#">101-41200-51120</a>	PART TIME EMPLOYEES	15,377.67	18,955.90	14,561.72	15,797.25	15,797.25	0.00	0.00%
<a href="#">101-41200-51140</a>	SICK PAY	657.69	146.64	473.57	0.00	0.00	0.00	0.00%
<a href="#">101-41200-51150</a>	VACATION PAY	2,903.31	2,905.15	1,016.73	0.00	0.00	0.00	0.00%
<a href="#">101-41200-51160</a>	HOLIDAY PAY	3,800.04	3,693.98	2,675.00	0.00	0.00	0.00	0.00%
<a href="#">101-41200-51170</a>	FLOATING HOLIDAY PAY	194.72	173.57	0.00	0.00	0.00	0.00	0.00%
	<b>Total Category: 51 - SALARIES &amp; WAGES:</b>	<b>115,042.24</b>	<b>114,764.14</b>	<b>113,609.16</b>	<b>120,518.96</b>	<b>131,000.69</b>	<b>10,481.73</b>	<b>8.70%</b>
<b>Category: 52 - EMPLOYEE BENEFITS</b>								
<a href="#">101-41200-52110</a>	PERA CONTRIBUTIONS	7,582.57	7,193.29	7,640.80	7,854.13	8,640.26	786.13	10.01%
<a href="#">101-41200-52120</a>	FICA CONTRIBUTIONS	6,374.00	6,499.35	6,747.53	7,472.18	8,122.04	649.86	8.70%
<a href="#">101-41200-52130</a>	MEDICARE CONTRIBUTIONS	1,490.70	1,520.03	1,578.19	1,747.52	1,899.51	151.99	8.70%
<a href="#">101-41200-52210</a>	HEALTH INSURANCE	22,648.26	21,281.59	20,167.34	24,703.29	26,138.46	1,435.17	5.81%
<a href="#">101-41200-52215</a>	INSURANCE BENEFITS ALLOTMEI	3,250.00	3,104.44	2,975.35	0.00	0.00	0.00	0.00%
<a href="#">101-41200-52220</a>	DENTAL INSURANCE	1,651.23	1,250.04	1,509.66	1,447.20	1,427.09	-20.11	-1.39%
<a href="#">101-41200-52230</a>	LIFE INSURANCE & LTD	229.23	215.20	218.81	239.14	260.41	21.27	8.89%
<a href="#">101-41200-52320</a>	TAXABLE ALLOWANCE	0.00	12.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-41200-52410</a>	UNEMPLOYMENT BENEFIT PAYM	0.00	0.00	28.04	0.00	0.00	0.00	0.00%
<a href="#">101-41200-52420</a>	WORK COMP INSURANCE PREM	152.00	152.00	-225.00	162.00	184.00	22.00	13.58%
	<b>Total Category: 52 - EMPLOYEE BENEFITS:</b>	<b>43,377.99</b>	<b>41,227.94</b>	<b>40,640.72</b>	<b>43,625.46</b>	<b>46,671.77</b>	<b>3,046.31</b>	<b>6.98%</b>
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">101-41200-53110</a>	GENERAL PROFESSIONAL SERVIC	2,580.15	2,390.20	882.40	5,000.00	4,800.00	-200.00	-4.00%

Budget Comparison Report

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">101-41200-53140</a>	PHONE SERVICES	2,330.28	2,412.37	1,714.17	2,300.00	2,200.00	-100.00	-4.35%
<a href="#">101-41200-53145</a>	POSTAGE SERVICE	69.65	96.43	27.84	0.00	0.00	0.00	0.00%
<a href="#">101-41200-53165</a>	TRAVEL, CONFERENCES, & SCHO	621.26	1,834.75	1,049.83	1,000.00	900.00	-100.00	-10.00%
<a href="#">101-41200-53210</a>	GENERAL LIABILITY INSURANCE	644.00	656.00	684.00	676.00	683.00	7.00	1.04%
<a href="#">101-41200-53215</a>	AUTOMOTIVE INSURANCE	1,106.00	1,264.00	1,281.00	1,285.00	1,378.00	93.00	7.24%
<a href="#">101-41200-53415</a>	EQUIPMENT REPAIRS & MAINTENANCE	0.00	576.18	87.38	1,500.00	1,400.00	-100.00	-6.67%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>7,351.34</b>	<b>9,229.93</b>	<b>5,726.62</b>	<b>11,761.00</b>	<b>11,361.00</b>	<b>-400.00</b>	<b>-3.40%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPITAL)</b>								
<a href="#">101-41200-54110</a>	GENERAL SUPPLIES	5,318.78	4,697.53	3,472.90	5,000.00	4,800.00	-200.00	-4.00%
<a href="#">101-41200-54120</a>	MOTOR FUELS,LUBRICANTS & AI	559.64	529.36	308.05	700.00	600.00	-100.00	-14.29%
<a href="#">101-41200-54150</a>	EQUIPMENT/TOOLS UP TO 5,000	0.00	583.87	4,279.43	0.00	0.00	0.00	0.00%
<a href="#">101-41200-54430</a>	MILEAGE REIMBURSEMENT	315.01	132.24	473.28	250.00	250.00	0.00	0.00%
<a href="#">101-41200-54450</a>	ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPITAL):</b>		<b>6,193.43</b>	<b>5,943.00</b>	<b>8,533.66</b>	<b>5,950.00</b>	<b>5,650.00</b>	<b>-300.00</b>	<b>-5.04%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">101-41200-58115</a>	BANK CHARGES	0.00	0.00	7.80	0.00	0.00	0.00	0.00%
<a href="#">101-41200-58145</a>	DUES & SUBSCRIPTIONS	1,910.00	1,885.40	2,312.29	1,000.00	900.00	-100.00	-10.00%
<a href="#">101-41200-58155</a>	LICENSES AND TAXES	32.00	199.00	964.25	250.00	250.00	0.00	0.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>1,942.00</b>	<b>2,084.40</b>	<b>3,284.34</b>	<b>1,250.00</b>	<b>1,150.00</b>	<b>-100.00</b>	<b>-8.00%</b>
<b>Total Expense:</b>		<b>173,907.00</b>	<b>173,249.41</b>	<b>171,794.50</b>	<b>183,105.42</b>	<b>195,833.46</b>	<b>12,728.04</b>	<b>6.95%</b>
<b>Total Department: 41200 - CABLE COMMISSION:</b>		<b>-173,189.01</b>	<b>-172,636.93</b>	<b>-168,982.26</b>	<b>-182,605.42</b>	<b>-195,333.46</b>	<b>-12,728.04</b>	<b>6.97%</b>
<b>Department: 41300 - CITY ADMINISTRATION</b>								
<b>Revenue</b>								
<b>Category: 32 - LICENSES &amp; PERMITS</b>								
<a href="#">101-41300-32110</a>	WINE LICENSE	0.00	2,400.00	-783.79	2,400.00	2,400.00	0.00	0.00%
<a href="#">101-41300-32115</a>	ON/OFF-SALE 3.2% MALT LIQUOR	2,753.34	2,457.50	430.00	2,330.00	2,330.00	0.00	0.00%
<a href="#">101-41300-32120</a>	TOBACCO LICENSE	2,175.00	2,885.00	300.00	2,400.00	2,400.00	0.00	0.00%
<a href="#">101-41300-32125</a>	BREWER TAP ROOM LICENSE	3,175.00	500.00	0.00	500.00	500.00	0.00	0.00%
<a href="#">101-41300-32130</a>	CONSUMPTION & DISPLAY LICENSE	130.00	0.00	0.00	130.00	130.00	0.00	0.00%
<a href="#">101-41300-32135</a>	ON-SALE/FINANCE BACK/SUN LIQUOR	53,570.00	40,150.00	-4,632.56	44,600.00	44,600.00	0.00	0.00%
<a href="#">101-41300-32140</a>	TEMP BEER/TEMP ON-SALE LIQUOR	0.00	580.00	350.00	1,150.00	1,150.00	0.00	0.00%
<a href="#">101-41300-32145</a>	TOWING & REFUSE HAULER LICENSE	695.00	855.00	580.00	480.00	480.00	0.00	0.00%
<a href="#">101-41300-32150</a>	TRANSIENT MERCHANT LICENSE	409.50	828.75	945.00	900.00	900.00	0.00	0.00%
<a href="#">101-41300-32155</a>	MOBILE FOOD TRUCK LICENSE	1,216.00	536.00	0.00	0.00	750.00	750.00	0.00%
<a href="#">101-41300-32160</a>	SPECIAL MOTOR VEHICLE LICENSE	490.00	700.00	545.00	400.00	400.00	0.00	0.00%
<b>Total Category: 32 - LICENSES &amp; PERMITS:</b>		<b>64,613.84</b>	<b>51,892.25</b>	<b>-2,266.35</b>	<b>55,290.00</b>	<b>56,040.00</b>	<b>750.00</b>	<b>1.36%</b>

Budget Comparison Report

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Category: 36 - MISCELLANEOUS</b>								
<a href="#">101-41300-36130</a>	DONATION REVENUE	4,415.00	0.00	3,000.00	0.00	0.00	0.00	0.00%
<a href="#">101-41300-36135</a>	REFUNDS & REIMBURSEMENTS	6,399.26	15,102.38	946.00	5,000.00	5,000.00	0.00	0.00%
<b>Total Category: 36 - MISCELLANEOUS:</b>		<b>10,814.26</b>	<b>15,102.38</b>	<b>3,946.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>		<b>75,428.10</b>	<b>66,994.63</b>	<b>1,679.65</b>	<b>60,290.00</b>	<b>61,040.00</b>	<b>750.00</b>	<b>1.24%</b>
<b>Expense</b>								
<b>Category: 51 - SALARIES &amp; WAGES</b>								
<a href="#">101-41300-51110</a>	FULL TIME EMPLOYEES	343,199.75	308,380.45	299,895.32	345,398.19	363,310.40	17,912.21	5.19%
<a href="#">101-41300-51115</a>	FULL TIME EMPLOYEES OVERTIM	0.00	290.90	228.75	1,053.15	1,053.15	0.00	0.00%
<a href="#">101-41300-51120</a>	PART TIME EMPLOYEES	3,867.44	0.00	17,583.50	0.00	0.00	0.00	0.00%
<a href="#">101-41300-51140</a>	SICK PAY	6,268.93	23,900.43	3,192.72	0.00	0.00	0.00	0.00%
<a href="#">101-41300-51150</a>	VACATION PAY	19,640.13	30,446.78	10,475.07	0.00	0.00	0.00	0.00%
<a href="#">101-41300-51160</a>	HOLIDAY PAY	14,127.92	14,526.00	8,915.20	0.00	0.00	0.00	0.00%
<a href="#">101-41300-51170</a>	FLOATING HOLIDAY PAY	1,343.06	1,266.45	771.73	0.00	0.00	0.00	0.00%
<b>Total Category: 51 - SALARIES &amp; WAGES:</b>		<b>388,447.23</b>	<b>378,811.01</b>	<b>341,062.29</b>	<b>346,451.34</b>	<b>364,363.55</b>	<b>17,912.21</b>	<b>5.17%</b>
<b>Category: 52 - EMPLOYEE BENEFITS</b>								
<a href="#">101-41300-52110</a>	PERA CONTRIBUTIONS	28,700.32	26,450.15	24,870.28	25,983.85	27,327.27	1,343.42	5.17%
<a href="#">101-41300-52120</a>	FICA CONTRIBUTIONS	22,272.31	20,572.82	18,611.73	21,479.98	22,590.54	1,110.56	5.17%
<a href="#">101-41300-52130</a>	MEDICARE CONTRIBUTIONS	5,208.76	4,826.97	4,390.49	5,023.54	5,283.27	259.73	5.17%
<a href="#">101-41300-52210</a>	HEALTH INSURANCE	50,782.46	48,390.50	57,456.04	69,170.04	73,274.52	4,104.48	5.93%
<a href="#">101-41300-52215</a>	INSURANCE BENEFITS ALLOTMEI	9,125.00	8,303.67	7,187.96	0.00	0.00	0.00	0.00%
<a href="#">101-41300-52220</a>	DENTAL INSURANCE	3,464.95	2,584.18	2,563.00	2,532.60	2,460.72	-71.88	-2.84%
<a href="#">101-41300-52230</a>	LIFE INSURANCE & LTD	907.16	788.34	701.15	804.10	842.56	38.46	4.78%
<a href="#">101-41300-52320</a>	TAXABLE ALLOWANCE	35.11	14.00	0.00	50.00	50.00	0.00	0.00%
<a href="#">101-41300-52420</a>	WORK COMP INSURANCE PREM	1,458.00	1,453.00	1,763.00	1,605.00	1,478.00	-127.00	-7.91%
<b>Total Category: 52 - EMPLOYEE BENEFITS:</b>		<b>121,954.07</b>	<b>113,383.63</b>	<b>117,543.65</b>	<b>126,649.11</b>	<b>133,306.88</b>	<b>6,657.77</b>	<b>5.26%</b>
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">101-41300-53110</a>	GENERAL PROFESSIONAL SERVIC	22,039.75	9,453.28	286.01	45,000.00	35,000.00	-10,000.00	-22.22%
<a href="#">101-41300-53115</a>	CONSULTING SERVICES	1,467.50	84.00	75.00	5,000.00	5,000.00	0.00	0.00%
<a href="#">101-41300-53120</a>	LEGAL SERVICES	0.00	51.00	93.50	0.00	0.00	0.00	0.00%
<a href="#">101-41300-53130</a>	MARKETING SERVICES	0.00	0.00	12,000.00	0.00	0.00	0.00	0.00%
<a href="#">101-41300-53140</a>	PHONE SERVICES	2,336.57	2,198.25	1,983.45	2,160.00	2,660.00	500.00	23.15%
<a href="#">101-41300-53145</a>	POSTAGE SERVICE	0.00	0.53	0.65	0.00	0.00	0.00	0.00%
<a href="#">101-41300-53165</a>	TRAVEL, CONFERENCES, & SCHO	5,429.73	6,261.79	801.74	8,020.00	8,020.00	0.00	0.00%
<a href="#">101-41300-53210</a>	GENERAL LIABILITY INSURANCE	714.00	689.00	696.00	750.00	603.00	-147.00	-19.60%
<a href="#">101-41300-53410</a>	MAINTENANCE AGREEMENTS	0.00	4,072.95	3,360.41	4,100.00	4,100.00	0.00	0.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>31,987.55</b>	<b>22,810.80</b>	<b>19,296.76</b>	<b>65,030.00</b>	<b>55,383.00</b>	<b>-9,647.00</b>	<b>-14.83%</b>

Budget Comparison Report

Account Number	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2020 2020	2021 FINAL	Increase / (Decrease)		
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>								
<a href="#">101-41300-54110</a>	GENERAL SUPPLIES	2,951.15	1,583.39	6,532.20	3,900.00	3,900.00	0.00	0.00%
<a href="#">101-41300-54150</a>	EQUIPMENT/TOOLS UP TO 5,000	8,855.09	0.00	3,000.00	0.00	0.00	0.00	0.00%
<a href="#">101-41300-54410</a>	COMPUTER SOFTWARE	0.00	152.25	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-41300-54430</a>	MILEAGE REIMBURSEMENT	910.78	520.33	229.36	1,000.00	1,000.00	0.00	0.00%
<a href="#">101-41300-54450</a>	ADVERTISING	545.46	965.10	480.00	300.00	300.00	0.00	0.00%
<a href="#">101-41300-54460</a>	GENERAL NOTICES & PUBLICATI	2,752.63	85.50	570.01	300.00	300.00	0.00	0.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>		<b>16,015.11</b>	<b>3,306.57</b>	<b>10,811.57</b>	<b>5,500.00</b>	<b>5,500.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">101-41300-58145</a>	DUES & SUBSCRIPTIONS	1,151.33	1,547.99	4,640.86	2,894.00	2,414.00	-480.00	-16.59%
<a href="#">101-41300-58150</a>	INTEREST EXPENSE	0.00	0.00	219.00	0.00	0.00	0.00	0.00%
<a href="#">101-41300-58155</a>	LICENSES AND TAXES	700.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-41300-58180</a>	REFUNDS & REIMBURSEMENTS	0.00	0.00	8,015.46	0.00	0.00	0.00	0.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>1,851.33</b>	<b>1,547.99</b>	<b>12,875.32</b>	<b>2,894.00</b>	<b>2,414.00</b>	<b>-480.00</b>	<b>-16.59%</b>
<b>Total Expense:</b>		<b>560,255.29</b>	<b>519,860.00</b>	<b>501,589.59</b>	<b>546,524.45</b>	<b>560,967.43</b>	<b>14,442.98</b>	<b>2.64%</b>
<b>Total Department: 41300 - CITY ADMINISTRATION:</b>		<b>-484,827.19</b>	<b>-452,865.37</b>	<b>-499,909.94</b>	<b>-486,234.45</b>	<b>-499,927.43</b>	<b>-13,692.98</b>	<b>2.82%</b>
<b>Department: 41400 - FINANCE</b>								
<b>Revenue</b>								
<b>Category: 34 - CHARGES FOR SERVICES</b>								
<a href="#">101-41400-34120</a>	SEARCH CHARGE	2,070.00	1,320.00	360.00	2,000.00	1,300.00	-700.00	-35.00%
<b>Total Category: 34 - CHARGES FOR SERVICES:</b>		<b>2,070.00</b>	<b>1,320.00</b>	<b>360.00</b>	<b>2,000.00</b>	<b>1,300.00</b>	<b>-700.00</b>	<b>-35.00%</b>
<b>Category: 35 - FINES &amp; FORFEITURES</b>								
<a href="#">101-41400-35110</a>	FINES & FEES	30.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 35 - FINES &amp; FORFEITURES:</b>		<b>30.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 36 - MISCELLANEOUS</b>								
<a href="#">101-41400-36135</a>	REFUNDS & REIMBURSEMENTS	49,228.70	2,057.81	30.00	500.00	500.00	0.00	0.00%
<b>Total Category: 36 - MISCELLANEOUS:</b>		<b>49,228.70</b>	<b>2,057.81</b>	<b>30.00</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>		<b>51,328.70</b>	<b>3,377.81</b>	<b>390.00</b>	<b>2,500.00</b>	<b>1,800.00</b>	<b>-700.00</b>	<b>-28.00%</b>
<b>Expense</b>								
<b>Category: 51 - SALARIES &amp; WAGES</b>								
<a href="#">101-41400-51110</a>	FULL TIME EMPLOYEES	186,450.69	209,884.78	211,601.07	256,073.52	272,803.20	16,729.68	6.53%
<a href="#">101-41400-51120</a>	PART TIME EMPLOYEES	1,537.21	990.65	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-41400-51140</a>	SICK PAY	4,380.47	8,217.44	7,409.12	0.00	0.00	0.00	0.00%
<a href="#">101-41400-51150</a>	VACATION PAY	6,926.50	7,471.60	9,815.62	0.00	0.00	0.00	0.00%
<a href="#">101-41400-51160</a>	HOLIDAY PAY	8,000.51	8,823.93	6,541.16	0.00	0.00	0.00	0.00%

**Budget Comparison Report**

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">101-41400-51170</a>	FLOATING HOLIDAY PAY	684.08	678.80	700.88	0.00	0.00	0.00	0.00%
<b>Total Category: 51 - SALARIES &amp; WAGES:</b>		<b>207,979.46</b>	<b>236,067.20</b>	<b>236,067.85</b>	<b>256,073.52</b>	<b>272,803.20</b>	<b>16,729.68</b>	<b>6.53%</b>
<b>Category: 52 - EMPLOYEE BENEFITS</b>								
<a href="#">101-41400-52110</a>	PERA CONTRIBUTIONS	15,341.87	17,585.88	18,160.47	19,205.51	20,460.24	1,254.73	6.53%
<a href="#">101-41400-52120</a>	FICA CONTRIBUTIONS	11,121.11	12,984.78	13,144.92	15,876.56	16,913.80	1,037.24	6.53%
<a href="#">101-41400-52130</a>	MEDICARE CONTRIBUTIONS	2,600.93	3,036.89	3,074.19	3,713.07	3,955.65	242.58	6.53%
<a href="#">101-41400-52210</a>	HEALTH INSURANCE	43,059.98	43,408.53	50,903.00	60,636.48	64,276.44	3,639.96	6.00%
<a href="#">101-41400-52215</a>	INSURANCE BENEFITS ALLOTMEI	7,833.34	5,500.32	5,750.46	0.00	0.00	0.00	0.00%
<a href="#">101-41400-52220</a>	DENTAL INSURANCE	3,396.92	3,226.05	3,844.50	3,798.90	3,691.08	-107.82	-2.84%
<a href="#">101-41400-52230</a>	LIFE INSURANCE & LTD	497.11	532.55	510.88	597.42	632.53	35.11	5.88%
<a href="#">101-41400-52320</a>	TAXABLE ALLOWANCE	36.00	117.55	20.12	100.00	100.00	0.00	0.00%
<a href="#">101-41400-52420</a>	WORK COMP INSURANCE PREM	793.00	874.00	1,006.00	960.00	1,092.00	132.00	13.75%
<b>Total Category: 52 - EMPLOYEE BENEFITS:</b>		<b>84,680.26</b>	<b>87,266.55</b>	<b>96,414.54</b>	<b>104,887.94</b>	<b>111,121.74</b>	<b>6,233.80</b>	<b>5.94%</b>
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">101-41400-53110</a>	GENERAL PROFESSIONAL SERVIC	21,051.72	763.00	16,846.00	17,622.00	18,100.00	478.00	2.71%
<a href="#">101-41400-53140</a>	PHONE SERVICES	820.66	1,588.50	1,296.39	1,680.00	1,460.00	-220.00	-13.10%
<a href="#">101-41400-53145</a>	POSTAGE SERVICE	0.00	0.00	26.00	0.00	0.00	0.00	0.00%
<a href="#">101-41400-53165</a>	TRAVEL, CONFERENCES, & SCHO	1,809.44	1,960.15	1,374.50	4,400.00	5,000.00	600.00	13.64%
<a href="#">101-41400-53210</a>	GENERAL LIABILITY INSURANCE	379.00	391.00	500.00	392.00	443.00	51.00	13.01%
<a href="#">101-41400-53410</a>	MAINTENANCE AGREEMENTS	486.21	784.76	25,933.70	22,130.00	24,728.72	2,598.72	11.74%
<a href="#">101-41400-53415</a>	EQUIPMENT REPAIRS & MAINTEN	0.00	0.00	34.00	0.00	0.00	0.00	0.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>24,547.03</b>	<b>5,487.41</b>	<b>46,010.59</b>	<b>46,224.00</b>	<b>49,731.72</b>	<b>3,507.72</b>	<b>7.59%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>								
<a href="#">101-41400-54110</a>	GENERAL SUPPLIES	1,714.78	2,168.29	735.92	2,500.00	1,500.00	-1,000.00	-40.00%
<a href="#">101-41400-54150</a>	EQUIPMENT/TOOLS UP TO 5,000	0.00	159.00	200.00	1,000.00	1,000.00	0.00	0.00%
<a href="#">101-41400-54410</a>	COMPUTER SOFTWARE	0.00	8,908.75	15,800.00	32,624.00	0.00	-32,624.00	-100.00%
<a href="#">101-41400-54430</a>	MILEAGE REIMBURSEMENT	526.47	175.51	0.00	300.00	300.00	0.00	0.00%
<a href="#">101-41400-54460</a>	GENERAL NOTICES & PUBLICATI	3,498.38	4,056.50	4,092.13	3,649.00	4,500.00	851.00	23.32%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>		<b>5,739.63</b>	<b>15,468.05</b>	<b>20,828.05</b>	<b>40,073.00</b>	<b>7,300.00</b>	<b>-32,773.00</b>	<b>-81.78%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">101-41400-58115</a>	BANK CHARGES	0.00	1,088.62	-0.01	0.00	0.00	0.00	0.00%
<a href="#">101-41400-58145</a>	DUES & SUBSCRIPTIONS	100.00	240.00	330.00	220.00	140.00	-80.00	-36.36%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>100.00</b>	<b>1,328.62</b>	<b>329.99</b>	<b>220.00</b>	<b>140.00</b>	<b>-80.00</b>	<b>-36.36%</b>
<b>Total Expense:</b>		<b>323,046.38</b>	<b>345,617.83</b>	<b>399,651.02</b>	<b>447,478.46</b>	<b>441,096.66</b>	<b>-6,381.80</b>	<b>-1.43%</b>
<b>Total Department: 41400 - FINANCE:</b>		<b>-271,717.68</b>	<b>-342,240.02</b>	<b>-399,261.02</b>	<b>-444,978.46</b>	<b>-439,296.66</b>	<b>5,681.80</b>	<b>-1.28%</b>

**Budget Comparison Report**

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Department: 41500 - ASSESSING</b>								
<b>Revenue</b>								
<b>Category: 34 - CHARGES FOR SERVICES</b>								
<a href="#">101-41500-34120</a>	SEARCH CHARGE	771.88	929.76	15.00	50.00	750.00	700.00	1,400.00%
<a href="#">101-41500-34135</a>	COPIES	257.25	45.00	0.00	50.00	0.00	-50.00	-100.00%
<b>Total Category: 34 - CHARGES FOR SERVICES:</b>		<b>1,029.13</b>	<b>974.76</b>	<b>15.00</b>	<b>100.00</b>	<b>750.00</b>	<b>650.00</b>	<b>650.00%</b>
<b>Total Revenue:</b>		<b>1,029.13</b>	<b>974.76</b>	<b>15.00</b>	<b>100.00</b>	<b>750.00</b>	<b>650.00</b>	<b>650.00%</b>
<b>Expense</b>								
<b>Category: 51 - SALARIES &amp; WAGES</b>								
<a href="#">101-41500-51110</a>	FULL TIME EMPLOYEES	179,301.26	180,959.99	195,779.38	222,219.92	227,156.80	4,936.88	2.22%
<a href="#">101-41500-51115</a>	FULL TIME EMPLOYEES OVERTIM	118.10	175.20	0.00	842.52	842.52	0.00	0.00%
<a href="#">101-41500-51120</a>	PART TIME EMPLOYEES	0.00	256.50	0.00	421.26	421.26	0.00	0.00%
<a href="#">101-41500-51140</a>	SICK PAY	5,678.27	3,863.58	829.83	0.00	0.00	0.00	0.00%
<a href="#">101-41500-51150</a>	VACATION PAY	9,442.32	16,425.93	4,712.38	0.00	0.00	0.00	0.00%
<a href="#">101-41500-51160</a>	HOLIDAY PAY	8,064.96	8,250.60	5,762.04	0.00	0.00	0.00	0.00%
<a href="#">101-41500-51170</a>	FLOATING HOLIDAY PAY	688.40	816.65	569.45	0.00	0.00	0.00	0.00%
<b>Total Category: 51 - SALARIES &amp; WAGES:</b>		<b>203,293.31</b>	<b>210,748.45</b>	<b>207,653.08</b>	<b>223,483.70</b>	<b>228,420.58</b>	<b>4,936.88</b>	<b>2.21%</b>
<b>Category: 52 - EMPLOYEE BENEFITS</b>								
<a href="#">101-41500-52110</a>	PERA CONTRIBUTIONS	15,177.34	15,741.25	15,957.93	16,729.68	17,099.95	370.27	2.21%
<a href="#">101-41500-52120</a>	FICA CONTRIBUTIONS	10,713.26	11,042.92	11,151.47	13,855.99	14,162.08	306.09	2.21%
<a href="#">101-41500-52130</a>	MEDICARE CONTRIBUTIONS	2,505.60	2,582.46	2,607.96	3,240.51	3,312.10	71.59	2.21%
<a href="#">101-41500-52210</a>	HEALTH INSURANCE	49,402.44	52,785.40	50,902.99	60,636.48	64,276.44	3,639.96	6.00%
<a href="#">101-41500-52215</a>	INSURANCE BENEFITS ALLOTMEI	6,000.00	6,000.48	5,750.46	0.00	0.00	0.00	0.00%
<a href="#">101-41500-52220</a>	DENTAL INSURANCE	2,095.95	1,849.61	2,204.00	2,134.62	2,115.96	-18.66	-0.87%
<a href="#">101-41500-52230</a>	LIFE INSURANCE & LTD	486.82	503.58	465.81	533.10	545.80	12.70	2.38%
<a href="#">101-41500-52320</a>	TAXABLE ALLOWANCE	274.81	415.23	0.00	400.00	400.00	0.00	0.00%
<a href="#">101-41500-52420</a>	WORK COMP INSURANCE PREM	638.00	755.00	808.00	777.00	857.00	80.00	10.30%
<b>Total Category: 52 - EMPLOYEE BENEFITS:</b>		<b>87,294.22</b>	<b>91,675.93</b>	<b>89,848.62</b>	<b>98,307.38</b>	<b>102,769.33</b>	<b>4,461.95</b>	<b>4.54%</b>
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">101-41500-53110</a>	GENERAL PROFESSIONAL SERVIC	75.00	2,325.00	2,500.00	10,000.00	15,000.00	5,000.00	50.00%
<a href="#">101-41500-53140</a>	PHONE SERVICES	834.39	631.33	406.85	887.00	850.00	-37.00	-4.17%
<a href="#">101-41500-53145</a>	POSTAGE SERVICE	0.00	0.00	1.10	0.00	0.00	0.00	0.00%
<a href="#">101-41500-53165</a>	TRAVEL, CONFERENCES, & SCHO	2,432.64	2,454.89	1,444.87	5,504.00	3,870.00	-1,634.00	-29.69%
<a href="#">101-41500-53210</a>	GENERAL LIABILITY INSURANCE	380.00	388.00	469.00	393.00	425.00	32.00	8.14%
<a href="#">101-41500-53410</a>	MAINTENANCE AGREEMENTS	8,987.50	8,987.50	9,487.50	9,488.00	9,488.00	0.00	0.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>12,709.53</b>	<b>14,786.72</b>	<b>14,309.32</b>	<b>26,272.00</b>	<b>29,633.00</b>	<b>3,361.00</b>	<b>12.79%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>								
<a href="#">101-41500-54110</a>	GENERAL SUPPLIES	666.08	500.47	436.03	1,500.00	1,500.00	0.00	0.00%

Budget Comparison Report

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">101-41500-54150</a>	EQUIPMENT/TOOLS UP TO 5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-41500-54410</a>	COMPUTER SOFTWARE	0.00	101.50	0.00	250.00	250.00	0.00	0.00%
<a href="#">101-41500-54430</a>	MILEAGE REIMBURSEMENT	1,064.82	1,070.10	0.00	1,970.00	1,200.00	-770.00	-39.09%
<a href="#">101-41500-54450</a>	ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>		<b>1,730.90</b>	<b>1,672.07</b>	<b>436.03</b>	<b>3,720.00</b>	<b>2,950.00</b>	<b>-770.00</b>	<b>-20.70%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">101-41500-58145</a>	DUES & SUBSCRIPTIONS	350.00	692.50	1,456.58	1,280.00	1,280.00	0.00	0.00%
<a href="#">101-41500-58155</a>	LICENSES AND TAXES	360.00	363.75	360.00	360.00	360.00	0.00	0.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>710.00</b>	<b>1,056.25</b>	<b>1,816.58</b>	<b>1,640.00</b>	<b>1,640.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expense:</b>		<b>305,737.96</b>	<b>319,939.42</b>	<b>314,063.63</b>	<b>353,423.08</b>	<b>365,412.91</b>	<b>11,989.83</b>	<b>3.39%</b>
<b>Total Department: 41500 - ASSESSING:</b>		<b>-304,708.83</b>	<b>-318,964.66</b>	<b>-314,048.63</b>	<b>-353,323.08</b>	<b>-364,662.91</b>	<b>-11,339.83</b>	<b>3.21%</b>
<b>Department: 41600 - LEGAL</b>								
<b>Revenue</b>								
<b>Category: 35 - FINES &amp; FORFEITURES</b>								
<a href="#">101-41600-35110</a>	FINES & FEES	524.94	804.55	3,428.21	50.00	50.00	0.00	0.00%
<b>Total Category: 35 - FINES &amp; FORFEITURES:</b>		<b>524.94</b>	<b>804.55</b>	<b>3,428.21</b>	<b>50.00</b>	<b>50.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>		<b>524.94</b>	<b>804.55</b>	<b>3,428.21</b>	<b>50.00</b>	<b>50.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>								
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">101-41600-53110</a>	GENERAL PROFESSIONAL SERVIC	0.00	1,102.78	0.00	250.00	250.00	0.00	0.00%
<a href="#">101-41600-53120</a>	LEGAL SERVICES	123,910.00	126,388.00	133,153.19	130,495.61	133,758.00	3,262.39	2.50%
<a href="#">101-41600-53145</a>	POSTAGE SERVICE	1.47	51.30	38.40	50.00	50.00	0.00	0.00%
<a href="#">101-41600-53165</a>	TRAVEL, CONFERENCES, & SCHO	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-41600-53210</a>	GENERAL LIABILITY INSURANCE	153.00	152.00	139.00	158.00	156.00	-2.00	-1.27%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>124,064.47</b>	<b>127,694.08</b>	<b>133,330.59</b>	<b>130,953.61</b>	<b>134,214.00</b>	<b>3,260.39</b>	<b>2.49%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>								
<a href="#">101-41600-54110</a>	GENERAL SUPPLIES	36.00	261.69	139.56	500.00	500.00	0.00	0.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>		<b>36.00</b>	<b>261.69</b>	<b>139.56</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">101-41600-58145</a>	DUES & SUBSCRIPTIONS	0.00	0.00	180.00	0.00	0.00	0.00	0.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>0.00</b>	<b>0.00</b>	<b>180.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expense:</b>		<b>124,100.47</b>	<b>127,955.77</b>	<b>133,650.15</b>	<b>131,453.61</b>	<b>134,714.00</b>	<b>3,260.39</b>	<b>2.48%</b>
<b>Total Department: 41600 - LEGAL:</b>		<b>-123,575.53</b>	<b>-127,151.22</b>	<b>-130,221.94</b>	<b>-131,403.61</b>	<b>-134,664.00</b>	<b>-3,260.39</b>	<b>2.48%</b>

**Budget Comparison Report**

Account Number	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2020 2020	2021 FINAL	Increase / (Decrease)		
<b>Department: 41700 - BUILDING MAINTENANCE</b>								
<b>Revenue</b>								
<b>Category: 34 - CHARGES FOR SERVICES</b>								
<a href="#">101-41700-34130</a>	JANITORIAL SERVICES	35,728.83	41,201.82	21,448.77	21,383.00	31,383.00	10,000.00	46.77%
<b>Total Category: 34 - CHARGES FOR SERVICES:</b>		<b>35,728.83</b>	<b>41,201.82</b>	<b>21,448.77</b>	<b>21,383.00</b>	<b>31,383.00</b>	<b>10,000.00</b>	<b>46.77%</b>
<b>Total Revenue:</b>		<b>35,728.83</b>	<b>41,201.82</b>	<b>21,448.77</b>	<b>21,383.00</b>	<b>31,383.00</b>	<b>10,000.00</b>	<b>46.77%</b>
<b>Expense</b>								
<b>Category: 51 - SALARIES &amp; WAGES</b>								
<a href="#">101-41700-51110</a>	FULL TIME EMPLOYEES	95,671.04	100,082.94	90,983.90	116,022.40	119,808.00	3,785.60	3.26%
<a href="#">101-41700-51115</a>	FULL TIME EMPLOYEES OVERTIM	1,257.34	1,614.60	899.38	1,053.15	1,053.15	0.00	0.00%
<a href="#">101-41700-51120</a>	PART TIME EMPLOYEES	32,775.65	41,997.67	24,936.68	14,761.88	14,761.88	0.00	0.00%
<a href="#">101-41700-51140</a>	SICK PAY	1,860.13	790.26	2,157.82	0.00	0.00	0.00	0.00%
<a href="#">101-41700-51150</a>	VACATION PAY	9,098.65	7,274.49	1,050.39	0.00	0.00	0.00	0.00%
<a href="#">101-41700-51160</a>	HOLIDAY PAY	4,049.11	4,374.20	2,998.73	0.00	0.00	0.00	0.00%
<a href="#">101-41700-51170</a>	FLOATING HOLIDAY PAY	329.48	432.16	446.24	0.00	0.00	0.00	0.00%
<b>Total Category: 51 - SALARIES &amp; WAGES:</b>		<b>145,041.40</b>	<b>156,566.32</b>	<b>123,473.14</b>	<b>131,837.43</b>	<b>135,623.03</b>	<b>3,785.60</b>	<b>2.87%</b>
<b>Category: 52 - EMPLOYEE BENEFITS</b>								
<a href="#">101-41700-52110</a>	PERA CONTRIBUTIONS	10,871.03	10,691.73	9,617.90	8,780.67	10,171.30	1,390.63	15.84%
<a href="#">101-41700-52120</a>	FICA CONTRIBUTIONS	8,063.47	8,703.63	7,635.03	8,173.92	8,408.63	234.71	2.87%
<a href="#">101-41700-52130</a>	MEDICARE CONTRIBUTIONS	1,885.78	2,035.54	1,785.64	1,911.64	1,966.53	54.89	2.87%
<a href="#">101-41700-52210</a>	HEALTH INSURANCE	22,853.19	24,406.77	23,388.88	28,745.72	30,423.56	1,677.84	5.84%
<a href="#">101-41700-52215</a>	INSURANCE BENEFITS ALLOTMEI	3,500.00	3,500.16	3,326.19	0.00	0.00	0.00	0.00%
<a href="#">101-41700-52220</a>	DENTAL INSURANCE	1,657.23	1,462.52	1,734.45	1,700.46	1,673.16	-27.30	-1.61%
<a href="#">101-41700-52230</a>	LIFE INSURANCE & LTD	261.38	265.23	238.05	273.00	281.77	8.77	3.21%
<a href="#">101-41700-52320</a>	TAXABLE ALLOWANCE	591.64	677.39	101.73	0.00	0.00	0.00	0.00%
<a href="#">101-41700-52410</a>	UNEMPLOYMENT BENEFIT PAYM	0.00	0.00	173.27	0.00	0.00	0.00	0.00%
<a href="#">101-41700-52420</a>	WORK COMP INSURANCE PREM	4,269.00	5,597.00	10,344.00	5,700.00	5,356.00	-344.00	-6.04%
<b>Total Category: 52 - EMPLOYEE BENEFITS:</b>		<b>53,952.72</b>	<b>57,339.97</b>	<b>58,345.14</b>	<b>55,285.41</b>	<b>58,280.95</b>	<b>2,995.54</b>	<b>5.42%</b>
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">101-41700-53110</a>	GENERAL PROFESSIONAL SERVIC	1,449.83	1,614.31	326.00	2,300.00	2,300.00	0.00	0.00%
<a href="#">101-41700-53140</a>	PHONE SERVICES	1,278.36	1,231.58	564.21	1,400.00	1,400.00	0.00	0.00%
<a href="#">101-41700-53165</a>	TRAVEL, CONFERENCES, & SCHO	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-41700-53210</a>	GENERAL LIABILITY INSURANCE	3,797.00	4,088.00	4,304.00	4,146.00	4,488.00	342.00	8.25%
<a href="#">101-41700-53215</a>	AUTOMOTIVE INSURANCE	806.00	1,358.00	1,331.00	1,352.00	1,566.00	214.00	15.83%
<a href="#">101-41700-53310</a>	ELECTRIC UTILITIES	41,635.86	42,888.50	6,853.17	45,450.00	45,450.00	0.00	0.00%
<a href="#">101-41700-53315</a>	WATER UTILITIES	1,582.34	1,650.86	1,374.07	1,920.00	2,246.00	326.00	16.98%
<a href="#">101-41700-53325</a>	REFUSE DISPOSAL	1,448.28	1,423.37	20.00	1,664.64	1,698.00	33.36	2.00%
<a href="#">101-41700-53410</a>	MAINTENANCE AGREEMENTS	1,806.60	1,851.42	156.50	2,300.00	2,300.00	0.00	0.00%

Budget Comparison Report

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">101-41700-53415</a>	EQUIPMENT REPAIRS & MAINTENANCE	1,992.22	9,202.10	2,830.67	2,500.00	2,500.00	0.00	0.00%
<a href="#">101-41700-53420</a>	BLDG REPAIR & MAINTENANCE	5,524.42	3,545.14	701.91	6,150.00	2,000.00	-4,150.00	-67.48%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>61,320.91</b>	<b>68,853.28</b>	<b>18,461.53</b>	<b>69,182.64</b>	<b>65,948.00</b>	<b>-3,234.64</b>	<b>-4.68%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>								
<a href="#">101-41700-54110</a>	GENERAL SUPPLIES	6,888.68	6,898.94	5,056.72	6,700.00	6,700.00	0.00	0.00%
<a href="#">101-41700-54120</a>	MOTOR FUELS,LUBRICANTS & AI	2,475.13	2,265.66	1,052.85	2,500.00	2,500.00	0.00	0.00%
<a href="#">101-41700-54130</a>	UNIFORMS	159.99	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-41700-54150</a>	EQUIPMENT/TOOLS UP TO 5,000	9,617.23	4,141.33	1,141.45	4,200.00	4,200.00	0.00	0.00%
<a href="#">101-41700-54160</a>	SAFETY WEAR & EQUIPMENT	497.13	312.54	757.93	500.00	500.00	0.00	0.00%
<a href="#">101-41700-54430</a>	MILEAGE REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>		<b>19,638.16</b>	<b>13,618.47</b>	<b>8,008.95</b>	<b>13,900.00</b>	<b>13,900.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">101-41700-58155</a>	LICENSES AND TAXES	336.00	209.00	155.00	200.00	200.00	0.00	0.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>336.00</b>	<b>209.00</b>	<b>155.00</b>	<b>200.00</b>	<b>200.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expense:</b>		<b>280,289.19</b>	<b>296,587.04</b>	<b>208,443.76</b>	<b>270,405.48</b>	<b>273,951.98</b>	<b>3,546.50</b>	<b>1.31%</b>
<b>Total Department: 41700 - BUILDING MAINTENANCE:</b>		<b>-244,560.36</b>	<b>-255,385.22</b>	<b>-186,994.99</b>	<b>-249,022.48</b>	<b>-242,568.98</b>	<b>6,453.50</b>	<b>-2.59%</b>
<b>Department: 41750 - ADULT COMMUNITY CENTER</b>								
<b>Revenue</b>								
<b>Category: 33 - INTERGOVERNMENTAL</b>								
<a href="#">101-41750-33310</a>	LOCAL FUNDS	6,380.54	3,914.33	3,749.54	3,400.00	3,400.00	0.00	0.00%
<b>Total Category: 33 - INTERGOVERNMENTAL:</b>		<b>6,380.54</b>	<b>3,914.33</b>	<b>3,749.54</b>	<b>3,400.00</b>	<b>3,400.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 34 - CHARGES FOR SERVICES</b>								
<a href="#">101-41750-34110</a>	RENT REVENUE	14,154.67	16,278.97	6,157.42	15,000.00	15,000.00	0.00	0.00%
<a href="#">101-41750-34160</a>	USER FEES	3,232.00	2,211.00	105.00	1,000.00	1,000.00	0.00	0.00%
<b>Total Category: 34 - CHARGES FOR SERVICES:</b>		<b>17,386.67</b>	<b>18,489.97</b>	<b>6,262.42</b>	<b>16,000.00</b>	<b>16,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>		<b>23,767.21</b>	<b>22,404.30</b>	<b>10,011.96</b>	<b>19,400.00</b>	<b>19,400.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>								
<b>Category: 51 - SALARIES &amp; WAGES</b>								
<a href="#">101-41750-51110</a>	FULL TIME EMPLOYEES	57,282.91	57,467.70	36,943.53	68,515.20	70,740.80	2,225.60	3.25%
<a href="#">101-41750-51115</a>	FULL TIME EMPLOYEES OVERTIME	60.82	84.48	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-41750-51120</a>	PART TIME EMPLOYEES	30,800.34	33,689.95	16,846.18	38,176.69	38,176.69	0.00	0.00%
<a href="#">101-41750-51140</a>	SICK PAY	250.16	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-41750-51150</a>	VACATION PAY	5,356.35	6,265.16	2,025.81	0.00	0.00	0.00	0.00%
<a href="#">101-41750-51160</a>	HOLIDAY PAY	2,620.22	2,583.07	1,507.33	0.00	0.00	0.00	0.00%
<a href="#">101-41750-51170</a>	FLOATING HOLIDAY PAY	250.16	255.20	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 51 - SALARIES &amp; WAGES:</b>		<b>96,620.96</b>	<b>100,345.56</b>	<b>57,322.85</b>	<b>106,691.89</b>	<b>108,917.49</b>	<b>2,225.60</b>	<b>2.09%</b>

**Budget Comparison Report**

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Category: 52 - EMPLOYEE BENEFITS</b>								
<a href="#">101-41750-52110</a>	PERA CONTRIBUTIONS	7,190.27	7,452.37	4,432.76	8,001.89	8,168.81	166.92	2.09%
<a href="#">101-41750-52120</a>	FICA CONTRIBUTIONS	5,358.97	5,524.56	3,264.49	6,614.90	6,752.88	137.98	2.09%
<a href="#">101-41750-52130</a>	MEDICARE CONTRIBUTIONS	1,253.30	1,292.11	763.54	1,547.03	1,579.30	32.27	2.09%
<a href="#">101-41750-52210</a>	HEALTH INSURANCE	16,467.49	17,595.12	17,232.35	20,212.16	21,425.48	1,213.32	6.00%
<a href="#">101-41750-52215</a>	INSURANCE BENEFITS ALLOTMEI	2,250.00	2,000.16	1,652.14	0.00	0.00	0.00	0.00%
<a href="#">101-41750-52220</a>	DENTAL INSURANCE	968.57	1,075.35	1,409.66	1,266.30	1,230.36	-35.94	-2.84%
<a href="#">101-41750-52230</a>	LIFE INSURANCE & LTD	160.53	162.73	140.73	167.14	172.48	5.34	3.19%
<a href="#">101-41750-52420</a>	WORK COMP INSURANCE PREM	3,319.00	-1,212.00	1,100.00	1,105.00	1,189.00	84.00	7.60%
<b>Total Category: 52 - EMPLOYEE BENEFITS:</b>		<b>36,968.13</b>	<b>33,890.40</b>	<b>29,995.67</b>	<b>38,914.42</b>	<b>40,518.31</b>	<b>1,603.89</b>	<b>4.12%</b>
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">101-41750-53110</a>	GENERAL PROFESSIONAL SERVIC	25.00	336.25	200.00	250.00	200.00	-50.00	-20.00%
<a href="#">101-41750-53140</a>	PHONE SERVICES	1,015.69	1,017.78	973.31	1,300.00	1,200.00	-100.00	-7.69%
<a href="#">101-41750-53145</a>	POSTAGE SERVICE	485.00	275.00	15.68	0.00	0.00	0.00	0.00%
<a href="#">101-41750-53165</a>	TRAVEL, CONFERENCES, & SCHO	723.47	929.19	162.00	600.00	500.00	-100.00	-16.67%
<a href="#">101-41750-53210</a>	GENERAL LIABILITY INSURANCE	1,585.00	1,656.00	1,773.00	1,677.00	1,822.00	145.00	8.65%
<a href="#">101-41750-53310</a>	ELECTRIC UTILITIES	6,240.55	5,130.59	3,448.60	6,060.00	6,060.00	0.00	0.00%
<a href="#">101-41750-53315</a>	WATER UTILITIES	1,186.08	1,145.13	855.45	1,800.00	2,106.00	306.00	17.00%
<a href="#">101-41750-53320</a>	GAS UTILITIES	1,977.52	2,662.26	1,350.16	2,496.96	2,770.00	273.04	10.93%
<a href="#">101-41750-53325</a>	REFUSE DISPOSAL	1,760.40	1,554.48	1,295.40	1,768.68	1,804.00	35.32	2.00%
<a href="#">101-41750-53415</a>	EQUIPMENT REPAIRS & MAINTEN	1,462.84	334.93	0.00	900.00	800.00	-100.00	-11.11%
<a href="#">101-41750-53420</a>	BLDG REPAIR & MAINTENANCE	6,727.17	9,139.00	3,031.04	2,000.00	1,500.00	-500.00	-25.00%
<a href="#">101-41750-53425</a>	OTHER REPAIRS & MAINTENANC	2,318.00	4,972.03	12.58	1,500.00	1,000.00	-500.00	-33.33%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>25,506.72</b>	<b>29,152.64</b>	<b>13,117.22</b>	<b>20,352.64</b>	<b>19,762.00</b>	<b>-590.64</b>	<b>-2.90%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>								
<a href="#">101-41750-54110</a>	GENERAL SUPPLIES	10,209.54	11,016.25	3,545.72	10,500.00	10,000.00	-500.00	-4.76%
<a href="#">101-41750-54150</a>	EQUIPMENT/TOOLS UP TO 5,000	0.00	1,890.00	139.70	2,000.00	1,000.00	-1,000.00	-50.00%
<a href="#">101-41750-54430</a>	MILEAGE REIMBURSEMENT	305.34	124.70	0.00	300.00	200.00	-100.00	-33.33%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>		<b>10,514.88</b>	<b>13,030.95</b>	<b>3,685.42</b>	<b>12,800.00</b>	<b>11,200.00</b>	<b>-1,600.00</b>	<b>-12.50%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">101-41750-58145</a>	DUES & SUBSCRIPTIONS	565.32	534.04	355.68	625.00	500.00	-125.00	-20.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>565.32</b>	<b>534.04</b>	<b>355.68</b>	<b>625.00</b>	<b>500.00</b>	<b>-125.00</b>	<b>-20.00%</b>
<b>Total Expense:</b>		<b>170,176.01</b>	<b>176,953.59</b>	<b>104,476.84</b>	<b>179,383.95</b>	<b>180,897.80</b>	<b>1,513.85</b>	<b>0.84%</b>
<b>Total Department: 41750 - ADULT COMMUNITY CENTER:</b>		<b>-146,408.80</b>	<b>-154,549.29</b>	<b>-94,464.88</b>	<b>-159,983.95</b>	<b>-161,497.80</b>	<b>-1,513.85</b>	<b>0.95%</b>

**Budget Comparison Report**

Account Number	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2020 2020	2021 FINAL	Increase / (Decrease)		
<b>Department: 41800 - INFORMATION TECHNOLOGY</b>								
<b>Revenue</b>								
<b>Category: 34 - CHARGES FOR SERVICES</b>								
<a href="#">101-41800-34160</a>	USER FEES	0.00	0.00	7,000.00	0.00	7,000.00	7,000.00	0.00%
<b>Total Category: 34 - CHARGES FOR SERVICES:</b>		<b>0.00</b>	<b>0.00</b>	<b>7,000.00</b>	<b>0.00</b>	<b>7,000.00</b>	<b>7,000.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>		<b>0.00</b>	<b>0.00</b>	<b>7,000.00</b>	<b>0.00</b>	<b>7,000.00</b>	<b>7,000.00</b>	<b>0.00%</b>
<b>Expense</b>								
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">101-41800-53110</a>	GENERAL PROFESSIONAL SERVIC	138.00	43,109.13	34,534.37	0.00	28,200.00	28,200.00	0.00%
<a href="#">101-41800-53115</a>	CONSULTING SERVICES	21,077.40	23,404.57	0.00	20,000.00	0.00	-20,000.00	-100.00%
<a href="#">101-41800-53140</a>	PHONE SERVICES	357.61	359.39	200.41	500.00	500.00	0.00	0.00%
<a href="#">101-41800-53145</a>	POSTAGE SERVICE	5,623.04	5,328.91	3,682.70	6,900.00	8,000.00	1,100.00	15.94%
<a href="#">101-41800-53155</a>	RENTAL SERVICES	1,387.17	2,125.37	1,420.50	1,400.00	1,500.00	100.00	7.14%
<a href="#">101-41800-53410</a>	MAINTENANCE AGREEMENTS	89,435.26	36,686.37	21,382.18	126,277.00	31,420.00	-94,857.00	-75.12%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>118,018.48</b>	<b>111,013.74</b>	<b>61,220.16</b>	<b>155,077.00</b>	<b>69,620.00</b>	<b>-85,457.00</b>	<b>-55.11%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>								
<a href="#">101-41800-54110</a>	GENERAL SUPPLIES	1,990.80	2,856.09	2,320.18	4,072.00	4,072.00	0.00	0.00%
<a href="#">101-41800-54150</a>	EQUIPMENT/TOOLS UP TO 5,000	26,051.32	17,050.49	6,041.82	6,000.00	20,150.00	14,150.00	235.83%
<a href="#">101-41800-54410</a>	COMPUTER SOFTWARE	0.00	17,315.37	12,108.60	16,517.00	0.00	-16,517.00	-100.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>		<b>28,042.12</b>	<b>37,221.95</b>	<b>20,470.60</b>	<b>26,589.00</b>	<b>24,222.00</b>	<b>-2,367.00</b>	<b>-8.90%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">101-41800-58145</a>	DUES & SUBSCRIPTIONS	584.85	1,911.62	25,342.27	7,460.00	28,440.00	20,980.00	281.23%
<a href="#">101-41800-58155</a>	LICENSES AND TAXES	0.00	725.00	6,876.84	9,000.00	0.00	-9,000.00	-100.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>584.85</b>	<b>2,636.62</b>	<b>32,219.11</b>	<b>16,460.00</b>	<b>28,440.00</b>	<b>11,980.00</b>	<b>72.78%</b>
<b>Total Expense:</b>		<b>146,645.45</b>	<b>150,872.31</b>	<b>113,909.87</b>	<b>198,126.00</b>	<b>122,282.00</b>	<b>-75,844.00</b>	<b>-38.28%</b>
<b>Total Department: 41800 - INFORMATION TECHNOLOGY:</b>		<b>-146,645.45</b>	<b>-150,872.31</b>	<b>-106,909.87</b>	<b>-198,126.00</b>	<b>-115,282.00</b>	<b>82,844.00</b>	<b>-41.81%</b>
<b>Department: 41900 - GENERAL GOVERNMENT</b>								
<b>Revenue</b>								
<b>Category: 33 - INTERGOVERNMENTAL</b>								
<a href="#">101-41900-33110</a>	FEDERAL GRANTS - GEN GOVT	0.00	14,210.09	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 33 - INTERGOVERNMENTAL:</b>		<b>0.00</b>	<b>14,210.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>		<b>0.00</b>	<b>14,210.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>								
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">101-41900-53110</a>	GENERAL PROFESSIONAL SERVIC	148.00	83,375.95	28,069.90	20,000.00	60,000.00	40,000.00	200.00%
<a href="#">101-41900-53120</a>	LEGAL SERVICES	458.90	12,064.56	5,085.00	15,000.00	15,000.00	0.00	0.00%

**Budget Comparison Report**

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">101-41900-53130</a>	MARKETING SERVICE	0.00	0.00	7,352.87	20,000.00	20,000.00	0.00	0.00%
<a href="#">101-41900-53155</a>	RENTAL SERVICES	0.00	0.00	9,700.00	0.00	0.00	0.00	0.00%
<a href="#">101-41900-53165</a>	TRAVEL, CONFERENCES, & SCHO	0.00	255.00	12,350.55	4,139.00	16,589.00	12,450.00	300.80%
<a href="#">101-41900-53210</a>	GENERAL LIABILITY INSURANCE	595.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-41900-53310</a>	ELECTRIC UTILITIES	624.92	0.00	0.00	404.00	404.00	0.00	0.00%
<a href="#">101-41900-53315</a>	WATER UTILITIES	158.27	0.00	0.00	180.00	0.00	-180.00	-100.00%
<a href="#">101-41900-53320</a>	GAS UTILITIES	832.81	785.88	0.00	312.12	818.00	505.88	162.08%
<a href="#">101-41900-53330</a>	SEWER UTILITIES	218.30	0.00	0.00	206.04	0.00	-206.04	-100.00%
<a href="#">101-41900-53335</a>	STORM WATER UTILITIES	304.38	0.00	0.00	107.10	0.00	-107.10	-100.00%
<a href="#">101-41900-53410</a>	MAINTENANCE AGREEMENTS	0.00	0.00	5,762.68	0.00	0.00	0.00	0.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>3,340.58</b>	<b>96,481.39</b>	<b>68,321.00</b>	<b>60,348.26</b>	<b>112,811.00</b>	<b>52,462.74</b>	<b>86.93%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>								
<a href="#">101-41900-54110</a>	GENERAL SUPPLIES	0.00	0.00	1,024.57	1,200.00	2,629.54	1,429.54	119.13%
<a href="#">101-41900-54150</a>	EQUIPMENT/TOOLS UP TO \$500	0.00	0.00	18,858.90	0.00	0.00	0.00	0.00%
<a href="#">101-41900-54460</a>	GENERAL NOTICES & PUBLICATI	0.00	2,693.30	256.51	0.00	0.00	0.00	0.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>		<b>0.00</b>	<b>2,693.30</b>	<b>20,139.98</b>	<b>1,200.00</b>	<b>2,629.54</b>	<b>1,429.54</b>	<b>119.13%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">101-41900-58110</a>	APPROPRIATIONS	0.00	0.00	0.00	0.00	17,000.00	17,000.00	0.00%
<a href="#">101-41900-58111</a>	GRANT PASS THROUGH	0.00	0.00	59,254.70	0.00	0.00	0.00	0.00%
<a href="#">101-41900-58130</a>	CASH SHORT & OVER	0.00	1,353.00	5.82	0.00	0.00	0.00	0.00%
<a href="#">101-41900-58155</a>	LICENSES AND TAXES	0.00	0.00	676.00	0.00	0.00	0.00	0.00%
<a href="#">101-41900-58160</a>	LODGING TAX	165,311.36	178,028.79	74,520.49	166,250.00	166,250.00	0.00	0.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>165,311.36</b>	<b>179,381.79</b>	<b>134,457.01</b>	<b>166,250.00</b>	<b>183,250.00</b>	<b>17,000.00</b>	<b>10.23%</b>
<b>Total Expense:</b>		<b>168,651.94</b>	<b>278,556.48</b>	<b>222,917.99</b>	<b>227,798.26</b>	<b>298,690.54</b>	<b>70,892.28</b>	<b>31.12%</b>
<b>Total Department: 41900 - GENERAL GOVERNMENT:</b>		<b>-168,651.94</b>	<b>-264,346.39</b>	<b>-222,917.99</b>	<b>-227,798.26</b>	<b>-298,690.54</b>	<b>-70,892.28</b>	<b>31.12%</b>
<b>Department: 42100 - POLICE ADMINISTRATION</b>								
<b>Revenue</b>								
<b>Category: 33 - INTERGOVERNMENTAL</b>								
<a href="#">101-42100-33110</a>	FEDERAL GRANTS	0.00	3,850.00	11,949.97	0.00	0.00	0.00	0.00%
<a href="#">101-42100-33210</a>	STATE GRANTS	239,096.90	53,738.19	1,233.34	60,000.00	1,233.00	-58,767.00	-97.95%
<a href="#">101-42100-33225</a>	STATE - INS PREM TAX	171,101.89	187,770.49	200,834.55	155,000.00	156,888.00	1,888.00	1.22%
<a href="#">101-42100-33235</a>	POST BOARD TRAINING REIMBU	20,097.08	17,895.18	20,700.03	21,000.00	21,000.00	0.00	0.00%
<a href="#">101-42100-33310</a>	LOCAL FUNDS	0.00	0.00	1,644.66	0.00	1,644.00	1,644.00	0.00%
<b>Total Category: 33 - INTERGOVERNMENTAL:</b>		<b>430,295.87</b>	<b>263,253.86</b>	<b>236,362.55</b>	<b>236,000.00</b>	<b>180,765.00</b>	<b>-55,235.00</b>	<b>-23.40%</b>
<b>Category: 34 - CHARGES FOR SERVICES</b>								
<a href="#">101-42100-34120</a>	SEARCH CHARGE	16.00	0.00	0.00	40.00	40.00	0.00	0.00%
<a href="#">101-42100-34135</a>	COPIES	247.00	127.50	194.55	160.00	160.00	0.00	0.00%

**Budget Comparison Report**

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">101-42100-34140</a>	CALL FOR SERVICE	13,370.00	13,685.00	10,465.00	15,200.00	15,200.00	0.00	0.00%
<a href="#">101-42100-34145</a>	CONTRACT SERVICES	6,666.67	77,788.84	24,855.88	50,000.00	50,000.00	0.00	0.00%
<b>Total Category: 34 - CHARGES FOR SERVICES:</b>		<b>20,299.67</b>	<b>91,601.34</b>	<b>35,515.43</b>	<b>65,400.00</b>	<b>65,400.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 35 - FINES &amp; FORFEITURES</b>								
<a href="#">101-42100-35115</a>	COURT FEES	75,017.88	84,557.86	47,866.05	80,000.00	80,000.00	0.00	0.00%
<a href="#">101-42100-35120</a>	PARKING FINES	5,182.00	4,588.16	1,921.00	5,000.00	5,000.00	0.00	0.00%
<a href="#">101-42100-35130</a>	TOWING & STORAGE FINES	7,280.00	3,100.00	5,540.00	5,000.00	5,000.00	0.00	0.00%
<a href="#">101-42100-35135</a>	FORFEITURES	28,285.77	33,213.80	12,654.05	20,000.00	20,000.00	0.00	0.00%
<b>Total Category: 35 - FINES &amp; FORFEITURES:</b>		<b>115,765.65</b>	<b>125,459.82</b>	<b>67,981.10</b>	<b>110,000.00</b>	<b>110,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 36 - MISCELLANEOUS</b>								
<a href="#">101-42100-36135</a>	REFUNDS & REIMBURSEMENTS	132,928.30	99,372.54	90,883.66	104,139.00	102,000.00	-2,139.00	-2.05%
<b>Total Category: 36 - MISCELLANEOUS:</b>		<b>132,928.30</b>	<b>99,372.54</b>	<b>90,883.66</b>	<b>104,139.00</b>	<b>102,000.00</b>	<b>-2,139.00</b>	<b>-2.05%</b>
<b>Category: 39 - OTHER FINANCING REVENUE</b>								
<a href="#">101-42100-39144</a>	CONTRIBUTION TO THE CITY-PO	0.00	166,666.75	146,866.74	160,000.00	160,000.00	0.00	0.00%
<b>Total Category: 39 - OTHER FINANCING REVENUE:</b>		<b>0.00</b>	<b>166,666.75</b>	<b>146,866.74</b>	<b>160,000.00</b>	<b>160,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>		<b>699,289.49</b>	<b>746,354.31</b>	<b>577,609.48</b>	<b>675,539.00</b>	<b>618,165.00</b>	<b>-57,374.00</b>	<b>-8.49%</b>
<b>Expense</b>								
<b>Category: 51 - SALARIES &amp; WAGES</b>								
<a href="#">101-42100-51110</a>	FULL TIME EMPLOYEES	1,375,056.29	1,422,067.36	1,507,086.00	1,769,987.64	1,834,756.32	64,768.68	3.66%
<a href="#">101-42100-51115</a>	FULL TIME EMPLOYEES OVERTIM	170,550.32	148,613.52	121,729.07	145,334.70	145,334.70	0.00	0.00%
<a href="#">101-42100-51120</a>	PART TIME EMPLOYEES	42,978.19	24,155.94	48,808.84	47,923.25	47,923.25	0.00	0.00%
<a href="#">101-42100-51130</a>	SEVERANCE PAY	17,101.91	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-42100-51140</a>	SICK PAY	71,105.46	39,584.62	28,215.31	0.00	0.00	0.00	0.00%
<a href="#">101-42100-51150</a>	VACATION PAY	103,789.46	99,049.10	60,365.22	0.00	0.00	0.00	0.00%
<a href="#">101-42100-51160</a>	HOLIDAY PAY	55,757.69	57,079.76	40,617.58	0.00	0.00	0.00	0.00%
<a href="#">101-42100-51170</a>	FLOATING HOLIDAY PAY	10,314.73	11,125.35	8,157.81	0.00	0.00	0.00	0.00%
<b>Total Category: 51 - SALARIES &amp; WAGES:</b>		<b>1,846,654.05</b>	<b>1,801,675.65</b>	<b>1,814,979.83</b>	<b>1,963,245.59</b>	<b>2,028,014.27</b>	<b>64,768.68</b>	<b>3.30%</b>
<b>Category: 52 - EMPLOYEE BENEFITS</b>								
<a href="#">101-42100-52110</a>	PERA CONTRIBUTIONS	271,693.83	288,443.54	306,349.64	323,056.27	342,184.94	19,128.67	5.92%
<a href="#">101-42100-52120</a>	FICA CONTRIBUTIONS	10,098.66	8,687.02	8,837.24	9,698.62	10,195.71	497.09	5.13%
<a href="#">101-42100-52130</a>	MEDICARE CONTRIBUTIONS	23,309.07	23,431.34	23,868.24	26,359.71	29,406.21	3,046.50	11.56%
<a href="#">101-42100-52210</a>	HEALTH INSURANCE	286,145.94	316,504.85	319,846.30	380,569.41	436,468.80	55,899.39	14.69%
<a href="#">101-42100-52215</a>	INSURANCE BENEFITS ALLOTMEI	39,138.78	44,152.84	41,874.69	0.00	0.00	0.00	0.00%
<a href="#">101-42100-52220</a>	DENTAL INSURANCE	22,622.59	20,644.02	24,712.80	24,584.31	23,991.37	-592.94	-2.41%
<a href="#">101-42100-52230</a>	LIFE INSURANCE & LTD	6,708.14	3,796.51	3,532.20	4,147.73	4,351.28	203.55	4.91%
<a href="#">101-42100-52310</a>	MILEAGE ALLOWANCE	3,000.00	2,410.00	1,340.00	3,000.00	3,000.00	0.00	0.00%
<a href="#">101-42100-52320</a>	TAXABLE ALLOWANCE	297.90	75.00	0.00	100.00	100.00	0.00	0.00%

**Budget Comparison Report**

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">101-42100-52420</a>	WORK COMP INSURANCE PREM	47,408.25	55,535.79	48,013.51	53,840.00	55,302.00	1,462.00	2.72%
<b>Total Category: 52 - EMPLOYEE BENEFITS:</b>		<b>710,423.16</b>	<b>763,680.91</b>	<b>778,374.62</b>	<b>825,356.05</b>	<b>905,000.31</b>	<b>79,644.26</b>	<b>9.65%</b>
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">101-42100-53110</a>	GENERAL PROFESSIONAL SERVIC	32,544.30	121,828.64	94,015.94	148,210.00	148,210.00	0.00	0.00%
<a href="#">101-42100-53111</a>	COUNTY BUILDING & SUPPORT	88,998.63	0.00	657.61	0.00	0.00	0.00	0.00%
<a href="#">101-42100-53115</a>	CONSULTING SERVICES	0.00	150.00	2,800.00	0.00	0.00	0.00	0.00%
<a href="#">101-42100-53120</a>	LEGAL SERVICES	270.00	7,444.11	800.00	1,500.00	1,500.00	0.00	0.00%
<a href="#">101-42100-53140</a>	PHONE SERVICES	18,213.88	16,288.68	13,786.73	18,500.00	18,500.00	0.00	0.00%
<a href="#">101-42100-53145</a>	POSTAGE SERVICE	28.05	25.15	182.56	900.00	900.00	0.00	0.00%
<a href="#">101-42100-53150</a>	ALARMS SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-42100-53155</a>	RENTAL SERVICES	351.00	58.50	158.05	0.00	0.00	0.00	0.00%
<a href="#">101-42100-53165</a>	TRAVEL, CONFERENCES, & SCHO	9,803.96	19,132.47	10,308.55	21,980.00	26,980.00	5,000.00	22.75%
<a href="#">101-42100-53210</a>	GENERAL LIABILITY INSURANCE	46,759.00	41,022.00	43,787.00	41,738.00	44,819.00	3,081.00	7.38%
<a href="#">101-42100-53215</a>	AUTOMOTIVE INSURANCE	4,704.00	9,816.00	10,528.00	9,767.00	11,355.00	1,588.00	16.26%
<a href="#">101-42100-53335</a>	STORM WATER UTILITIES	937.56	984.30	0.00	1,017.45	1,028.00	10.55	1.04%
<a href="#">101-42100-53410</a>	MAINTENANCE AGREEMENTS	30,256.02	20,017.70	11,948.63	31,430.00	33,535.00	2,105.00	6.70%
<a href="#">101-42100-53415</a>	EQUIPMENT REPAIRS & MAINTEN	9,722.09	6,689.74	16,000.83	10,000.00	15,000.00	5,000.00	50.00%
<a href="#">101-42100-53420</a>	BLDG REPAIR & MAINTENANCE	0.00	31,950.01	0.00	1,500.00	1,500.00	0.00	0.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>242,588.49</b>	<b>275,407.30</b>	<b>204,973.90</b>	<b>286,542.45</b>	<b>303,327.00</b>	<b>16,784.55</b>	<b>5.86%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>								
<a href="#">101-42100-54110</a>	GENERAL SUPPLIES	16,489.80	10,028.50	8,109.16	15,000.00	15,000.00	0.00	0.00%
<a href="#">101-42100-54120</a>	MOTOR FUELS,LUBRICANTS & AI	39,919.69	30,177.78	17,993.94	32,000.00	32,000.00	0.00	0.00%
<a href="#">101-42100-54130</a>	UNIFORMS	8,668.25	8,804.46	6,721.58	8,969.00	8,969.00	0.00	0.00%
<a href="#">101-42100-54150</a>	EQUIPMENT/TOOLS UP TO 5,000	17,629.79	38,952.13	12,993.82	73,950.00	39,000.00	-34,950.00	-47.26%
<a href="#">101-42100-54160</a>	SAFETY WEAR & EQUIPMENT	3,976.66	11,198.58	3,249.42	4,000.00	4,000.00	0.00	0.00%
<a href="#">101-42100-54410</a>	COMPUTER SOFTWARE	0.00	9,290.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-42100-54430</a>	MILEAGE REIMBURSEMENT	483.11	45.22	0.00	300.00	300.00	0.00	0.00%
<a href="#">101-42100-54450</a>	ADVERTISING	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
<a href="#">101-42100-54470</a>	INVESTIGATIONS	2,000.00	1,428.56	350.37	2,100.00	2,100.00	0.00	0.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>		<b>89,167.30</b>	<b>109,925.23</b>	<b>49,418.29</b>	<b>136,819.00</b>	<b>101,869.00</b>	<b>-34,950.00</b>	<b>-25.54%</b>
<b>Category: 55 - CAPITAL</b>								
<a href="#">101-42100-55140</a>	MACHINERY & EQUIPMENT	5,109.38	11,445.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-42100-55150</a>	MOTOR VEHICLES	74,992.47	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 55 - CAPITAL:</b>		<b>80,101.85</b>	<b>11,445.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">101-42100-58111</a>	GRANT PASS THROUGH	0.00	0.00	9,093.25	0.00	0.00	0.00	0.00%
<a href="#">101-42100-58115</a>	BANK CHARGES	0.00	0.00	0.00	21,817.00	0.00	-21,817.00	-100.00%
<a href="#">101-42100-58145</a>	DUES & SUBSCRIPTIONS	31,900.76	28,435.45	27,844.22	28,678.00	28,817.00	139.00	0.48%

Budget Comparison Report

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">101-42100-58155</a>	LICENSES AND TAXES	451.50	119.25	1,157.49	400.00	400.00	0.00	0.00%
<a href="#">101-42100-58190</a>	TOWING CHARGES	15,037.50	11,420.00	5,490.00	15,000.00	15,000.00	0.00	0.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>47,389.76</b>	<b>39,974.70</b>	<b>43,584.96</b>	<b>65,895.00</b>	<b>44,217.00</b>	<b>-21,678.00</b>	<b>-32.90%</b>
<b>Total Expense:</b>		<b>3,016,324.61</b>	<b>3,002,108.79</b>	<b>2,891,331.60</b>	<b>3,277,858.09</b>	<b>3,382,427.58</b>	<b>104,569.49</b>	<b>3.19%</b>
<b>Total Department: 42100 - POLICE ADMINISTRATION:</b>		<b>-2,317,035.12</b>	<b>-2,255,754.48</b>	<b>-2,313,722.12</b>	<b>-2,602,319.09</b>	<b>-2,764,262.58</b>	<b>-161,943.49</b>	<b>6.22%</b>
<b>Department: 42200 - CHEMICAL ASSESSMENT TEAM</b>								
<b>Revenue</b>								
<b>Category: 33 - INTERGOVERNMENTAL</b>								
<a href="#">101-42200-33110</a>	FEDERAL GRANTS	0.00	0.00	1,310.15	0.00	0.00	0.00	0.00%
<a href="#">101-42200-33210</a>	STATE GRANTS	0.00	0.00	44,159.58	0.00	60,000.00	60,000.00	0.00%
<b>Total Category: 33 - INTERGOVERNMENTAL:</b>		<b>0.00</b>	<b>0.00</b>	<b>45,469.73</b>	<b>0.00</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>0.00%</b>
<b>Category: 36 - MISCELLANEOUS</b>								
<a href="#">101-42200-36322</a>	OTHER FINANCE	0.00	0.00	2,162.25	0.00	0.00	0.00	0.00%
<b>Total Category: 36 - MISCELLANEOUS:</b>		<b>0.00</b>	<b>0.00</b>	<b>2,162.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>		<b>0.00</b>	<b>0.00</b>	<b>47,631.98</b>	<b>0.00</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>0.00%</b>
<b>Expense</b>								
<b>Category: 51 - SALARIES &amp; WAGES</b>								
<a href="#">101-42200-51120</a>	PART TIME EMPLOYEES	26,732.24	21,494.97	16,522.13	23,678.00	23,678.00	0.00	0.00%
<b>Total Category: 51 - SALARIES &amp; WAGES:</b>		<b>26,732.24</b>	<b>21,494.97</b>	<b>16,522.13</b>	<b>23,678.00</b>	<b>23,678.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 52 - EMPLOYEE BENEFITS</b>								
<a href="#">101-42200-52110</a>	PERA CONTRIBUTIONS	1,419.86	1,108.83	672.38	1,173.00	1,173.00	0.00	0.00%
<a href="#">101-42200-52120</a>	FICA CONTRIBUTIONS	1,688.83	1,306.32	1,091.45	0.00	0.00	0.00	0.00%
<a href="#">101-42200-52130</a>	MEDICARE CONTRIBUTIONS	395.02	305.49	255.29	232.00	232.00	0.00	0.00%
<a href="#">101-42200-52320</a>	TAXABLE ALLOWANCE	0.00	157.00	34.00	0.00	0.00	0.00	0.00%
<a href="#">101-42200-52410</a>	UNEMPLOYMENT BENEFIT PAYM	0.00	171.70	13.14	0.00	0.00	0.00	0.00%
<a href="#">101-42200-52420</a>	WORK COMP INSURANCE PREM	0.00	732.00	575.00	754.00	706.00	-48.00	-6.37%
<b>Total Category: 52 - EMPLOYEE BENEFITS:</b>		<b>3,503.71</b>	<b>3,781.34</b>	<b>2,641.26</b>	<b>2,159.00</b>	<b>2,111.00</b>	<b>-48.00</b>	<b>-2.22%</b>
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">101-42200-53110</a>	GENERAL PROFESSIONAL SERVIC	2,289.35	2,018.88	1,839.50	0.00	0.00	0.00	0.00%
<a href="#">101-42200-53140</a>	PHONE SERVICES	1,888.40	2,661.85	1,817.13	0.00	0.00	0.00	0.00%
<a href="#">101-42200-53145</a>	POSTAGE SERVICE	0.93	20.79	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-42200-53155</a>	RENTAL SERVICES	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00%
<a href="#">101-42200-53165</a>	TRAVEL, CONFERENCES, & SCHO	7,859.05	3,416.53	1,129.77	8,000.00	8,000.00	0.00	0.00%
<a href="#">101-42200-53210</a>	GENERAL LIABILITY INSURANCE	337.00	282.00	246.00	295.00	280.00	-15.00	-5.08%
<a href="#">101-42200-53215</a>	AUTOMOTIVE INSURANCE	696.00	590.00	7,069.00	606.00	626.00	20.00	3.30%

**Budget Comparison Report**

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">101-42200-53415</a>	EQUIPMENT REPAIRS & MAINTENANCE	526.35	2,730.25	1,406.32	0.00	0.00	0.00	0.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>13,597.08</b>	<b>11,720.30</b>	<b>13,507.72</b>	<b>13,901.00</b>	<b>13,906.00</b>	<b>5.00</b>	<b>0.04%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPITAL)</b>								
<a href="#">101-42200-54110</a>	GENERAL SUPPLIES	6,435.45	2,490.41	223.56	14,362.00	14,362.00	0.00	0.00%
<a href="#">101-42200-54120</a>	MOTOR FUELS,LUBRICANTS & AI	765.19	907.49	263.20	900.00	900.00	0.00	0.00%
<a href="#">101-42200-54150</a>	EQUIPMENT/TOOLS UP TO 5,000	1,751.20	4,948.87	2,745.80	0.00	0.00	0.00	0.00%
<a href="#">101-42200-54160</a>	SAFETY WEAR & EQUIPMENT	5,016.02	14,629.59	8,947.44	5,000.00	5,000.00	0.00	0.00%
<a href="#">101-42200-54430</a>	MILEAGE REIMBURSEMENT	98.44	227.85	514.49	0.00	0.00	0.00	0.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPITAL):</b>		<b>14,066.30</b>	<b>23,204.21</b>	<b>12,694.49</b>	<b>20,262.00</b>	<b>20,262.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expense:</b>		<b>57,899.33</b>	<b>60,200.82</b>	<b>45,365.60</b>	<b>60,000.00</b>	<b>59,957.00</b>	<b>-43.00</b>	<b>-0.07%</b>
<b>Total Department: 42200 - CHEMICAL ASSESSMENT TEAM:</b>		<b>-57,899.33</b>	<b>-60,200.82</b>	<b>2,266.38</b>	<b>-60,000.00</b>	<b>43.00</b>	<b>60,043.00</b>	<b>-100.07%</b>
<b>Department: 42300 - EMERGENCY MANAGEMENT SYSTEMS</b>								
<b>Expense</b>								
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">101-42300-53165</a>	TRAVEL, CONFERENCES, & SCHO	541.73	302.89	1,942.32	2,000.00	3,000.00	1,000.00	50.00%
<a href="#">101-42300-53310</a>	ELECTRIC UTILITIES	2,752.86	2,895.28	2,551.71	2,828.00	2,924.00	96.00	3.39%
<a href="#">101-42300-53410</a>	MAINTENANCE AGREEMENTS	2,500.00	2,500.00	3,100.00	2,500.00	2,500.00	0.00	0.00%
<a href="#">101-42300-53415</a>	EQUIPMENT REPAIRS & MAINTENANCE	1,380.89	0.00	14,750.00	1,500.00	10,000.00	8,500.00	566.67%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>7,175.48</b>	<b>5,698.17</b>	<b>22,344.03</b>	<b>8,828.00</b>	<b>18,424.00</b>	<b>9,596.00</b>	<b>108.70%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPITAL)</b>								
<a href="#">101-42300-54110</a>	GENERAL SUPPLIES	0.00	726.06	0.00	1,000.00	1,000.00	0.00	0.00%
<a href="#">101-42300-54150</a>	EQUIPMENT/TOOLS UP TO \$500	0.00	0.00	6,766.83	0.00	0.00	0.00	0.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPITAL):</b>		<b>0.00</b>	<b>726.06</b>	<b>6,766.83</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">101-42300-58145</a>	DUES & SUBSCRIPTIONS	145.00	0.00	315.00	330.00	330.00	0.00	0.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>145.00</b>	<b>0.00</b>	<b>315.00</b>	<b>330.00</b>	<b>330.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expense:</b>		<b>7,320.48</b>	<b>6,424.23</b>	<b>29,425.86</b>	<b>10,158.00</b>	<b>19,754.00</b>	<b>9,596.00</b>	<b>94.47%</b>
<b>Total Department: 42300 - EMERGENCY MANAGEMENT SYSTEMS:</b>		<b>7,320.48</b>	<b>6,424.23</b>	<b>29,425.86</b>	<b>10,158.00</b>	<b>19,754.00</b>	<b>9,596.00</b>	<b>94.47%</b>
<b>Department: 42400 - FIRE SERVICES</b>								
<b>Revenue</b>								
<b>Category: 33 - INTERGOVERNMENTAL</b>								
<a href="#">101-42400-33225</a>	STATE - INS PREM TAX	107,252.32	107,825.53	104,308.03	105,000.00	105,000.00	0.00	0.00%
<a href="#">101-42400-33230</a>	STATE AID-FIRE TRAINING	9,334.06	14,085.00	27,417.00	3,485.00	3,485.00	0.00	0.00%
<b>Total Category: 33 - INTERGOVERNMENTAL:</b>		<b>116,586.38</b>	<b>121,910.53</b>	<b>131,725.03</b>	<b>108,485.00</b>	<b>108,485.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 34 - CHARGES FOR SERVICES</b>								
<a href="#">101-42400-34110</a>	RENT REVENUE	150.00	450.00	0.00	0.00	0.00	0.00	0.00%

**Budget Comparison Report**

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">101-42400-34140</a>	CALL FOR SERVICE	21,991.32	32,722.93	9,561.25	30,000.00	30,000.00	0.00	0.00%
<a href="#">101-42400-34145</a>	CONTRACT SERVICES	64,565.25	74,241.32	61,404.64	82,762.00	82,762.00	0.00	0.00%
<b>Total Category: 34 - CHARGES FOR SERVICES:</b>		<b>86,706.57</b>	<b>107,414.25</b>	<b>70,965.89</b>	<b>112,762.00</b>	<b>112,762.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 36 - MISCELLANEOUS</b>								
<a href="#">101-42400-36130</a>	DONATION REVENUE	0.00	5,000.00	500.00	0.00	0.00	0.00	0.00%
<a href="#">101-42400-36135</a>	REFUNDS & REIMBURSEMENTS	554.90	2,652.46	2,363.00	2,000.00	2,000.00	0.00	0.00%
<b>Total Category: 36 - MISCELLANEOUS:</b>		<b>554.90</b>	<b>7,652.46</b>	<b>2,863.00</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>		<b>203,847.85</b>	<b>236,977.24</b>	<b>205,553.92</b>	<b>223,247.00</b>	<b>223,247.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>								
<b>Category: 51 - SALARIES &amp; WAGES</b>								
<a href="#">101-42400-51115</a>	FULL TIME EMPLOYEES OVERTIM	4,565.54	4,407.57	4,582.29	0.00	0.00	0.00	0.00%
<a href="#">101-42400-51120</a>	PART TIME EMPLOYEES	193,207.83	216,259.40	195,406.53	205,258.94	205,258.94	0.00	0.00%
<b>Total Category: 51 - SALARIES &amp; WAGES:</b>		<b>197,773.37</b>	<b>220,666.97</b>	<b>199,988.82</b>	<b>205,258.94</b>	<b>205,258.94</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 52 - EMPLOYEE BENEFITS</b>								
<a href="#">101-42400-52210</a>	HEALTH INSURANCE	333.32	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-42400-52410</a>	UNEMPLOYMENT BENEFIT PAYM	0.00	0.00	76.10	0.00	0.00	0.00	0.00%
<a href="#">101-42400-52420</a>	WORK COMP INSURANCE PREM	19,970.86	24,202.97	18,090.00	18,188.00	18,946.00	758.00	4.17%
<b>Total Category: 52 - EMPLOYEE BENEFITS:</b>		<b>20,304.18</b>	<b>24,202.97</b>	<b>18,166.10</b>	<b>18,188.00</b>	<b>18,946.00</b>	<b>758.00</b>	<b>4.17%</b>
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">101-42400-53110</a>	GENERAL PROFESSIONAL SERVIC	19,283.46	26,042.34	13,760.75	27,000.00	26,500.00	-500.00	-1.85%
<a href="#">101-42400-53120</a>	LEGAL SERVICES	0.00	80.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-42400-53140</a>	PHONE SERVICES	1,133.58	1,105.31	2,931.46	1,500.00	4,500.00	3,000.00	200.00%
<a href="#">101-42400-53145</a>	POSTAGE SERVICE	48.21	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-42400-53155</a>	RENTAL SERVICES	490.55	477.00	518.40	1,000.00	1,000.00	0.00	0.00%
<a href="#">101-42400-53160</a>	FIRE PREVENTION (HYDRANTS)	153,047.88	144,999.96	132,916.63	145,000.00	145,000.00	0.00	0.00%
<a href="#">101-42400-53165</a>	TRAVEL, CONFERENCES, & SCHO	16,539.51	41,240.61	33,555.63	22,400.00	22,400.00	0.00	0.00%
<a href="#">101-42400-53210</a>	GENERAL LIABILITY INSURANCE	3,647.00	3,068.00	3,141.00	3,134.00	3,298.00	164.00	5.23%
<a href="#">101-42400-53215</a>	AUTOMOTIVE INSURANCE	3,577.00	2,402.00	2,424.00	2,443.00	2,615.00	172.00	7.04%
<a href="#">101-42400-53310</a>	ELECTRIC UTILITIES	4,982.72	4,775.01	4,391.50	4,747.00	4,823.00	76.00	1.60%
<a href="#">101-42400-53315</a>	WATER UTILITIES	1,119.18	1,280.77	1,104.02	1,440.00	1,685.00	245.00	17.01%
<a href="#">101-42400-53320</a>	GAS UTILITIES	3,915.17	5,175.71	2,754.20	4,681.80	5,385.00	703.20	15.02%
<a href="#">101-42400-53325</a>	REFUSE DISPOSAL	0.00	196.56	222.28	1,040.40	1,061.00	20.60	1.98%
<a href="#">101-42400-53330</a>	SEWER UTILITIES	261.96	295.55	239.61	257.55	302.00	44.45	17.26%
<a href="#">101-42400-53335</a>	STORM WATER UTILITIES	173.76	251.83	174.83	214.20	262.00	47.80	22.32%
<a href="#">101-42400-53410</a>	MAINTENANCE AGREEMENTS	36.75	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-42400-53415</a>	EQUIPMENT REPAIRS & MAINTEN	40,190.11	43,794.92	33,897.44	40,400.00	43,100.00	2,700.00	6.68%
<a href="#">101-42400-53420</a>	BLDG REPAIR & MAINTENANCE	7,780.13	7,420.56	10,187.54	8,500.00	9,000.00	500.00	5.88%

**Budget Comparison Report**

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">101-42400-53425</a>	OTHER REPAIRS & MAINTENANC	0.00	0.00	267.96	0.00	0.00	0.00	0.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>256,226.97</b>	<b>282,606.13</b>	<b>242,487.25</b>	<b>263,757.95</b>	<b>270,931.00</b>	<b>7,173.05</b>	<b>2.72%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>								
<a href="#">101-42400-54110</a>	GENERAL SUPPLIES	9,917.33	10,370.74	9,706.32	10,500.00	10,500.00	0.00	0.00%
<a href="#">101-42400-54120</a>	MOTOR FUELS,LUBRICANTS & AI	6,596.59	4,833.39	1,922.03	5,000.00	5,000.00	0.00	0.00%
<a href="#">101-42400-54130</a>	UNIFORMS	1,929.93	2,779.60	3,800.57	4,000.00	4,000.00	0.00	0.00%
<a href="#">101-42400-54150</a>	EQUIPMENT/TOOLS UP TO 5,000	39,206.59	36,865.49	45,311.94	37,200.00	42,200.00	5,000.00	13.44%
<a href="#">101-42400-54430</a>	MILEAGE REIMBURSEMENT	778.50	3,737.34	837.10	3,000.00	3,000.00	0.00	0.00%
<a href="#">101-42400-54450</a>	ADVERTISING	1,207.03	1,161.50	1,637.50	2,000.00	2,000.00	0.00	0.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>		<b>59,635.97</b>	<b>59,748.06</b>	<b>63,215.46</b>	<b>61,700.00</b>	<b>66,700.00</b>	<b>5,000.00</b>	<b>8.10%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">101-42400-58135</a>	COMMUNITY CONTRIBUTIONS	0.00	107,825.53	104,308.03	105,000.00	105,000.00	0.00	0.00%
<a href="#">101-42400-58136</a>	TRANSFERS - MSHL VOLUNTEER	108,906.32	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-42400-58145</a>	DUES & SUBSCRIPTIONS	2,616.00	5,154.00	7,868.50	4,000.00	7,850.00	3,850.00	96.25%
<a href="#">101-42400-58155</a>	LICENSES AND TAXES	16.00	0.00	19.25	0.00	0.00	0.00	0.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>111,538.32</b>	<b>112,979.53</b>	<b>112,195.78</b>	<b>109,000.00</b>	<b>112,850.00</b>	<b>3,850.00</b>	<b>3.53%</b>
<b>Total Expense:</b>		<b>645,478.81</b>	<b>700,203.66</b>	<b>636,053.41</b>	<b>657,904.89</b>	<b>674,685.94</b>	<b>16,781.05</b>	<b>2.55%</b>
<b>Total Department: 42400 - FIRE SERVICES:</b>		<b>-441,630.96</b>	<b>-463,226.42</b>	<b>-430,499.49</b>	<b>-434,657.89</b>	<b>-451,438.94</b>	<b>-16,781.05</b>	<b>3.86%</b>
<b>Department: 42500 - ANIMAL IMPOUNDMENT</b>								
<b>Revenue</b>								
<b>Category: 35 - FINES &amp; FORFEITURES</b>								
<a href="#">101-42500-35125</a>	ANIMAL FINES	7,729.20	1,160.00	2,045.00	1,400.00	2,400.00	1,000.00	71.43%
<b>Total Category: 35 - FINES &amp; FORFEITURES:</b>		<b>7,729.20</b>	<b>1,160.00</b>	<b>2,045.00</b>	<b>1,400.00</b>	<b>2,400.00</b>	<b>1,000.00</b>	<b>71.43%</b>
<b>Total Revenue:</b>		<b>7,729.20</b>	<b>1,160.00</b>	<b>2,045.00</b>	<b>1,400.00</b>	<b>2,400.00</b>	<b>1,000.00</b>	<b>71.43%</b>
<b>Expense</b>								
<b>Category: 51 - SALARIES &amp; WAGES</b>								
<a href="#">101-42500-51110</a>	FULL TIME EMPLOYEES	15,568.47	12,252.72	13,764.57	15,793.44	16,305.12	511.68	3.24%
<a href="#">101-42500-51115</a>	FULL TIME EMPLOYEES OVERTIM	49.63	520.22	34.16	0.00	0.00	0.00	0.00%
<a href="#">101-42500-51120</a>	PART TIME EMPLOYEES	581.15	1,803.82	3,151.64	3,947.21	3,947.21	0.00	0.00%
<a href="#">101-42500-51140</a>	SICK PAY	0.00	763.14	286.87	0.00	0.00	0.00	0.00%
<a href="#">101-42500-51150</a>	VACATION PAY	0.00	1,187.33	517.03	0.00	0.00	0.00	0.00%
<a href="#">101-42500-51160</a>	HOLIDAY PAY	70.58	536.56	408.19	0.00	0.00	0.00	0.00%
<b>Total Category: 51 - SALARIES &amp; WAGES:</b>		<b>16,269.83</b>	<b>17,063.79</b>	<b>18,162.46</b>	<b>19,740.65</b>	<b>20,252.33</b>	<b>511.68</b>	<b>2.59%</b>
<b>Category: 52 - EMPLOYEE BENEFITS</b>								
<a href="#">101-42500-52110</a>	PERA CONTRIBUTIONS	1,204.79	1,270.33	1,354.07	1,184.51	1,222.88	38.37	3.24%
<a href="#">101-42500-52120</a>	FICA CONTRIBUTIONS	961.34	992.06	1,085.74	1,223.92	1,255.64	31.72	2.59%
<a href="#">101-42500-52130</a>	MEDICARE CONTRIBUTIONS	224.79	232.02	253.90	286.24	293.66	7.42	2.59%

**Budget Comparison Report**

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">101-42500-52210</a>	HEALTH INSURANCE	1,510.36	1,545.89	4,287.21	2,560.07	6,427.64	3,867.57	151.07%
<a href="#">101-42500-52215</a>	INSURANCE BENEFITS ALLOTMEI	986.22	891.26	648.69	0.00	0.00	0.00	0.00%
<a href="#">101-42500-52220</a>	DENTAL INSURANCE	347.04	318.31	352.89	379.89	369.11	-10.78	-2.84%
<a href="#">101-42500-52230</a>	LIFE INSURANCE & LTD	37.82	39.55	36.27	41.10	42.40	1.30	3.16%
<a href="#">101-42500-52420</a>	WORK COMP INSURANCE PREM	980.00	-332.00	211.00	288.00	309.00	21.00	7.29%
<b>Total Category: 52 - EMPLOYEE BENEFITS:</b>		<b>6,252.36</b>	<b>4,957.42</b>	<b>8,229.77</b>	<b>5,963.73</b>	<b>9,920.33</b>	<b>3,956.60</b>	<b>66.34%</b>
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">101-42500-53110</a>	GENERAL PROFESSIONAL SERVIC	1,631.65	540.78	270.62	3,000.00	3,000.00	0.00	0.00%
<a href="#">101-42500-53140</a>	PHONE SERVICES	441.64	373.93	312.26	408.00	408.00	0.00	0.00%
<a href="#">101-42500-53165</a>	TRAVEL, CONFERENCES, & SCHO	0.00	0.00	0.00	350.00	350.00	0.00	0.00%
<a href="#">101-42500-53210</a>	GENERAL LIABILITY INSURANCE	35.00	49.00	79.00	48.00	58.00	10.00	20.83%
<a href="#">101-42500-53310</a>	ELECTRIC UTILITIES	2,236.07	1,708.01	1,677.44	1,818.00	1,818.00	0.00	0.00%
<a href="#">101-42500-53315</a>	WATER UTILITIES	198.38	229.97	240.94	240.00	280.00	40.00	16.67%
<a href="#">101-42500-53320</a>	GAS UTILITIES	960.57	1,571.07	981.78	1,040.40	1,634.00	593.60	57.05%
<a href="#">101-42500-53325</a>	REFUSE DISPOSAL	53.13	52.40	39.30	104.04	106.00	1.96	1.88%
<a href="#">101-42500-53415</a>	EQUIPMENT REPAIRS & MAINTEN	4.99	0.00	0.00	3,097.00	3,097.00	0.00	0.00%
<a href="#">101-42500-53425</a>	OTHER REPAIRS & MAINTENANC	645.60	0.00	0.00	700.00	700.00	0.00	0.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>6,207.03</b>	<b>4,525.16</b>	<b>3,601.34</b>	<b>10,805.44</b>	<b>11,451.00</b>	<b>645.56</b>	<b>5.97%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>								
<a href="#">101-42500-54110</a>	GENERAL SUPPLIES	743.12	550.60	616.48	400.00	400.00	0.00	0.00%
<a href="#">101-42500-54150</a>	EQUIPMENT/TOOLS UP TO 5,000	0.00	206.35	129.80	800.00	800.00	0.00	0.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>		<b>743.12</b>	<b>756.95</b>	<b>746.28</b>	<b>1,200.00</b>	<b>1,200.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">101-42500-58110</a>	TRANSFERS TO THE HUMANE SC	0.00	100.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>0.00</b>	<b>100.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expense:</b>		<b>29,472.34</b>	<b>27,403.32</b>	<b>30,739.85</b>	<b>37,709.82</b>	<b>42,823.66</b>	<b>5,113.84</b>	<b>13.56%</b>
<b>Total Department: 42500 - ANIMAL IMPOUNDMENT:</b>		<b>-21,743.14</b>	<b>-26,243.32</b>	<b>-28,694.85</b>	<b>-36,309.82</b>	<b>-40,423.66</b>	<b>-4,113.84</b>	<b>11.33%</b>
<b>Department: 43100 - ENGINEERING</b>								
<b>Revenue</b>								
<b>Category: 32 - LICENSES &amp; PERMITS</b>								
<a href="#">101-43100-32245</a>	TELECOMMUNICATIONS PERMIT	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00%
<b>Total Category: 32 - LICENSES &amp; PERMITS:</b>		<b>0.00</b>	<b>0.00</b>	<b>1,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 34 - CHARGES FOR SERVICES</b>								
<a href="#">101-43100-34150</a>	ADMIN & ENGINEERING	673,601.70	681,975.94	0.00	755,000.00	755,000.00	0.00	0.00%
<a href="#">101-43100-34151</a>	ADMIN & ENGINEERING - MMU	136,522.56	61,337.17	86,002.49	80,000.00	80,000.00	0.00	0.00%
<a href="#">101-43100-34155</a>	DEPOSIT ON BIDS	50.00	100.00	0.00	100.00	100.00	0.00	0.00%
<b>Total Category: 34 - CHARGES FOR SERVICES:</b>		<b>810,174.26</b>	<b>743,413.11</b>	<b>86,002.49</b>	<b>835,100.00</b>	<b>835,100.00</b>	<b>0.00</b>	<b>0.00%</b>

Budget Comparison Report

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Category: 36 - MISCELLANEOUS</b>								
<a href="#">101-43100-36135</a>	REFUNDS & REIMBURSEMENTS	0.00	0.00	40.00	0.00	0.00	0.00	0.00%
<b>Total Category: 36 - MISCELLANEOUS:</b>		<b>0.00</b>	<b>0.00</b>	<b>40.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>		<b>810,174.26</b>	<b>743,413.11</b>	<b>87,542.49</b>	<b>835,100.00</b>	<b>835,100.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>								
<b>Category: 51 - SALARIES &amp; WAGES</b>								
<a href="#">101-43100-51110</a>	FULL TIME EMPLOYEES	446,298.52	420,701.76	541,724.75	501,602.72	525,009.44	23,406.72	4.67%
<a href="#">101-43100-51115</a>	FULL TIME EMPLOYEES OVERTIM	39,618.04	38,441.31	34,249.20	32,963.60	32,963.60	0.00	0.00%
<a href="#">101-43100-51120</a>	PART TIME EMPLOYEES	6,765.44	7,586.30	6,078.02	10,952.76	10,952.76	0.00	0.00%
<a href="#">101-43100-51130</a>	SEVERANCE PAY	9,172.62	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-43100-51140</a>	SICK PAY	43,766.40	6,594.53	5,331.89	0.00	0.00	0.00	0.00%
<a href="#">101-43100-51150</a>	VACATION PAY	50,016.91	34,197.54	11,375.80	0.00	0.00	0.00	0.00%
<a href="#">101-43100-51160</a>	HOLIDAY PAY	18,625.79	17,414.37	12,438.29	0.00	0.00	0.00	0.00%
<a href="#">101-43100-51170</a>	FLOATING HOLIDAY PAY	2,525.63	2,811.47	1,739.75	0.00	0.00	0.00	0.00%
<b>Total Category: 51 - SALARIES &amp; WAGES:</b>		<b>616,789.35</b>	<b>527,747.28</b>	<b>612,937.70</b>	<b>545,519.08</b>	<b>568,925.80</b>	<b>23,406.72</b>	<b>4.29%</b>
<b>Category: 52 - EMPLOYEE BENEFITS</b>								
<a href="#">101-43100-52110</a>	PERA CONTRIBUTIONS	41,300.55	39,026.14	40,531.63	40,092.47	42,669.44	2,576.97	6.43%
<a href="#">101-43100-52120</a>	FICA CONTRIBUTIONS	32,405.32	30,400.56	31,279.78	33,822.18	35,273.40	1,451.22	4.29%
<a href="#">101-43100-52130</a>	MEDICARE CONTRIBUTIONS	7,578.69	7,109.87	7,315.44	7,910.03	8,249.42	339.39	4.29%
<a href="#">101-43100-52210</a>	HEALTH INSURANCE	71,375.59	81,771.18	95,852.42	104,944.94	126,259.33	21,314.39	20.31%
<a href="#">101-43100-52215</a>	INSURANCE BENEFITS ALLOTMEI	8,163.11	13,057.57	11,674.98	0.00	0.00	0.00	0.00%
<a href="#">101-43100-52220</a>	DENTAL INSURANCE	7,376.03	6,374.71	8,407.83	7,462.13	7,640.41	178.28	2.39%
<a href="#">101-43100-52230</a>	LIFE INSURANCE & LTD	1,193.33	1,114.42	1,146.51	1,173.77	1,236.29	62.52	5.33%
<a href="#">101-43100-52310</a>	MILEAGE ALLOWANCE	3,025.00	3,010.00	1,590.00	3,000.00	3,000.00	0.00	0.00%
<a href="#">101-43100-52320</a>	TAXABLE ALLOWANCE	1,555.06	1,025.25	105.00	500.00	1,400.00	900.00	180.00%
<a href="#">101-43100-52420</a>	WORK COMP INSURANCE PREM	1,697.00	4,953.76	1,937.00	1,875.00	2,043.00	168.00	8.96%
<b>Total Category: 52 - EMPLOYEE BENEFITS:</b>		<b>175,669.68</b>	<b>187,843.46</b>	<b>199,840.59</b>	<b>200,780.52</b>	<b>227,771.29</b>	<b>26,990.77</b>	<b>13.44%</b>
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">101-43100-53110</a>	GENERAL PROFESSIONAL SERVIC	1,978.16	1,892.76	3,214.82	1,000.00	11,600.00	10,600.00	1,060.00%
<a href="#">101-43100-53115</a>	CONSULTING SERVICES	856.64	0.00	4,590.16	5,000.00	20,000.00	15,000.00	300.00%
<a href="#">101-43100-53120</a>	LEGAL SERVICES	0.00	1,921.52	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-43100-53140</a>	PHONE SERVICES	4,771.65	4,257.58	4,665.13	5,000.00	5,000.00	0.00	0.00%
<a href="#">101-43100-53145</a>	POSTAGE SERVICE	0.00	0.53	518.09	0.00	0.00	0.00	0.00%
<a href="#">101-43100-53165</a>	TRAVEL, CONFERENCES, & SCHO	9,398.28	10,202.03	2,753.38	14,310.00	13,585.00	-725.00	-5.07%
<a href="#">101-43100-53210</a>	GENERAL LIABILITY INSURANCE	1,270.00	1,256.00	1,338.00	1,329.00	1,211.00	-118.00	-8.88%
<a href="#">101-43100-53215</a>	AUTOMOTIVE INSURANCE	592.00	866.00	836.00	898.00	890.00	-8.00	-0.89%
<a href="#">101-43100-53415</a>	EQUIPMENT REPAIRS & MAINTEN	1,953.98	1,214.79	582.97	2,500.00	2,500.00	0.00	0.00%

**Budget Comparison Report**

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">101-43100-53425</a>	OTHER REPAIRS & MAINTENANC	0.00	0.00	354.28	0.00	500.00	500.00	0.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>20,820.71</b>	<b>21,611.21</b>	<b>18,852.83</b>	<b>30,037.00</b>	<b>55,286.00</b>	<b>25,249.00</b>	<b>84.06%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>								
<a href="#">101-43100-54110</a>	GENERAL SUPPLIES	4,323.91	5,725.67	6,249.52	6,400.00	6,500.00	100.00	1.56%
<a href="#">101-43100-54120</a>	MOTOR FUELS,LUBRICANTS & AI	4,524.87	4,062.93	2,548.39	3,000.00	4,500.00	1,500.00	50.00%
<a href="#">101-43100-54150</a>	EQUIPMENT/TOOLS UP TO 5,000	43.94	1,033.74	1,434.06	1,500.00	2,500.00	1,000.00	66.67%
<a href="#">101-43100-54160</a>	SAFETY WEAR & EQUIPMENT	237.93	414.05	259.94	500.00	950.00	450.00	90.00%
<a href="#">101-43100-54410</a>	COMPUTER SOFTWARE	10,196.95	10,919.75	18,999.82	14,650.00	16,400.00	1,750.00	11.95%
<a href="#">101-43100-54430</a>	MILEAGE REIMBURSEMENT	460.12	469.05	0.00	600.00	600.00	0.00	0.00%
<a href="#">101-43100-54450</a>	ADVERTISING	819.15	0.00	75.00	1,000.00	1,000.00	0.00	0.00%
<a href="#">101-43100-54460</a>	GENERAL NOTICES & PUBLICATI	0.00	149.64	370.50	0.00	0.00	0.00	0.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>		<b>20,606.87</b>	<b>22,774.83</b>	<b>29,937.23</b>	<b>27,650.00</b>	<b>32,450.00</b>	<b>4,800.00</b>	<b>17.36%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">101-43100-58145</a>	DUES & SUBSCRIPTIONS	2,826.51	2,421.02	1,878.81	2,000.00	2,000.00	0.00	0.00%
<a href="#">101-43100-58155</a>	LICENSES AND TAXES	64.00	0.00	127.00	8,500.00	200.00	-8,300.00	-97.65%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>2,890.51</b>	<b>2,421.02</b>	<b>2,005.81</b>	<b>10,500.00</b>	<b>2,200.00</b>	<b>-8,300.00</b>	<b>-79.05%</b>
<b>Total Expense:</b>		<b>836,777.12</b>	<b>762,397.80</b>	<b>863,574.16</b>	<b>814,486.60</b>	<b>886,633.09</b>	<b>72,146.49</b>	<b>8.86%</b>
<b>Total Department: 43100 - ENGINEERING:</b>		<b>-26,602.86</b>	<b>-18,984.69</b>	<b>-776,031.67</b>	<b>20,613.40</b>	<b>-51,533.09</b>	<b>-72,146.49</b>	<b>-350.00%</b>
<b>Department: 43200 - COMMUNITY PLANNING</b>								
<b>Revenue</b>								
<b>Category: 32 - LICENSES &amp; PERMITS</b>								
<a href="#">101-43200-32210</a>	BUILDING PERMIT	119,211.57	236,455.02	141,269.47	150,000.00	200,000.00	50,000.00	33.33%
<a href="#">101-43200-32215</a>	MOVING PERMIT	200.00	0.00	0.00	100.00	100.00	0.00	0.00%
<a href="#">101-43200-32220</a>	SEWER INSPECTION	650.00	1,050.00	400.00	600.00	600.00	0.00	0.00%
<a href="#">101-43200-32225</a>	CONDITIONAL & VARIANCE PERM	6,078.37	8,536.24	6,189.97	7,000.00	6,000.00	-1,000.00	-14.29%
<a href="#">101-43200-32230</a>	DRIVEWAY PERMIT	1,900.10	6,182.20	100.60	3,000.00	4,500.00	1,500.00	50.00%
<a href="#">101-43200-32235</a>	EXCAVATION PERMIT	2,600.00	10,200.00	-350.00	6,000.00	4,000.00	-2,000.00	-33.33%
<a href="#">101-43200-32240</a>	OVERWEIGHT LOAD PERMITS	30,300.00	38,400.00	35,150.00	30,000.00	30,000.00	0.00	0.00%
<a href="#">101-43200-32245</a>	PLAN REVIEWS	37,194.33	56,785.57	37,380.84	40,000.00	60,000.00	20,000.00	50.00%
<a href="#">101-43200-32320</a>	STORM SEWER INSPECTION FEE	90.00	120.00	90.00	0.00	100.00	100.00	0.00%
<b>Total Category: 32 - LICENSES &amp; PERMITS:</b>		<b>198,224.37</b>	<b>357,729.03</b>	<b>220,230.88</b>	<b>236,700.00</b>	<b>305,300.00</b>	<b>68,600.00</b>	<b>28.98%</b>
<b>Category: 34 - CHARGES FOR SERVICES</b>								
<a href="#">101-43200-34135</a>	COPIES	110.15	542.08	75.00	100.00	100.00	0.00	0.00%
<b>Total Category: 34 - CHARGES FOR SERVICES:</b>		<b>110.15</b>	<b>542.08</b>	<b>75.00</b>	<b>100.00</b>	<b>100.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>		<b>198,334.52</b>	<b>358,271.11</b>	<b>220,305.88</b>	<b>236,800.00</b>	<b>305,400.00</b>	<b>68,600.00</b>	<b>28.97%</b>

Budget Comparison Report

Account Number Expense	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2020 2020	2021 FINAL	Increase / (Decrease)		
<b>Category: 51 - SALARIES &amp; WAGES</b>								
<a href="#">101-43200-51110</a>	FULL TIME EMPLOYEES	212,347.11	268,882.79	253,919.63	323,196.80	314,405.20	-8,791.60	-2.72%
<a href="#">101-43200-51115</a>	FULL TIME EMPLOYEES OVERTIM	15,168.15	17,307.89	11,938.43	10,531.50	10,531.50	0.00	0.00%
<a href="#">101-43200-51120</a>	PART TIME EMPLOYEES	0.00	0.00	590.63	0.00	0.00	0.00	0.00%
<a href="#">101-43200-51140</a>	SICK PAY	7,495.31	8,620.53	7,231.45	0.00	0.00	0.00	0.00%
<a href="#">101-43200-51150</a>	VACATION PAY	19,809.10	16,882.01	8,069.28	0.00	0.00	0.00	0.00%
<a href="#">101-43200-51160</a>	HOLIDAY PAY	8,453.18	11,406.11	6,693.26	0.00	0.00	0.00	0.00%
<a href="#">101-43200-51170</a>	FLOATING HOLIDAY PAY	1,559.98	1,819.99	1,262.20	0.00	0.00	0.00	0.00%
<b>Total Category: 51 - SALARIES &amp; WAGES:</b>		<b>264,832.83</b>	<b>324,919.32</b>	<b>289,704.88</b>	<b>333,728.30</b>	<b>324,936.70</b>	<b>-8,791.60</b>	<b>-2.63%</b>
<b>Category: 52 - EMPLOYEE BENEFITS</b>								
<a href="#">101-43200-52110</a>	PERA CONTRIBUTIONS	19,784.93	24,206.99	22,238.20	25,029.62	24,370.25	-659.37	-2.63%
<a href="#">101-43200-52120</a>	FICA CONTRIBUTIONS	14,423.39	17,427.08	15,895.00	20,691.15	20,146.08	-545.07	-2.63%
<a href="#">101-43200-52130</a>	MEDICARE CONTRIBUTIONS	3,373.30	4,075.78	3,717.38	4,839.06	4,711.58	-127.48	-2.63%
<a href="#">101-43200-52210</a>	HEALTH INSURANCE	60,211.76	68,618.94	64,008.94	82,353.02	84,566.15	2,213.13	2.69%
<a href="#">101-43200-52215</a>	INSURANCE BENEFITS ALLOTMEI	10,245.23	10,700.33	10,128.39	0.00	0.00	0.00	0.00%
<a href="#">101-43200-52220</a>	DENTAL INSURANCE	4,742.76	4,762.46	5,251.78	5,635.04	5,105.99	-529.05	-9.39%
<a href="#">101-43200-52230</a>	LIFE INSURANCE & LTD	608.26	731.90	656.24	778.55	755.36	-23.19	-2.98%
<a href="#">101-43200-52320</a>	TAXABLE ALLOWANCE	700.00	334.81	335.63	700.00	700.00	0.00	0.00%
<a href="#">101-43200-52420</a>	WORK COMP INSURANCE PREM	787.00	2,860.99	1,184.00	1,120.00	1,249.00	129.00	11.52%
<b>Total Category: 52 - EMPLOYEE BENEFITS:</b>		<b>114,876.63</b>	<b>133,719.28</b>	<b>123,415.56</b>	<b>141,146.44</b>	<b>141,604.41</b>	<b>457.97</b>	<b>0.32%</b>
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">101-43200-53110</a>	GENERAL PROFESSIONAL SERVIC	1,094.14	2,988.04	93.00	1,000.00	1,000.00	0.00	0.00%
<a href="#">101-43200-53115</a>	CONSULTING SERVICES	0.00	0.00	0.00	1,000.00	1,500.00	500.00	50.00%
<a href="#">101-43200-53120</a>	LEGAL SERVICES	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-43200-53140</a>	PHONE SERVICES	2,739.89	2,973.64	1,879.98	2,500.00	2,500.00	0.00	0.00%
<a href="#">101-43200-53165</a>	TRAVEL, CONFERENCES, & SCHO	4,040.78	5,062.27	4,643.84	5,000.00	6,000.00	1,000.00	20.00%
<a href="#">101-43200-53210</a>	GENERAL LIABILITY INSURANCE	641.00	749.00	879.00	743.00	873.00	130.00	17.50%
<a href="#">101-43200-53215</a>	AUTOMOTIVE INSURANCE	442.00	782.00	743.00	776.00	911.00	135.00	17.40%
<a href="#">101-43200-53415</a>	EQUIPMENT REPAIRS & MAINTEN	635.91	0.00	51.18	1,000.00	500.00	-500.00	-50.00%
<a href="#">101-43200-53425</a>	OTHER REPAIRS & MAINTENANC	0.00	369.97	82.00	0.00	0.00	0.00	0.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>10,793.72</b>	<b>12,924.92</b>	<b>8,372.00</b>	<b>12,019.00</b>	<b>13,284.00</b>	<b>1,265.00</b>	<b>10.53%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>								
<a href="#">101-43200-54110</a>	GENERAL SUPPLIES	2,642.26	1,434.76	2,063.73	2,000.00	3,000.00	1,000.00	50.00%
<a href="#">101-43200-54120</a>	MOTOR FUELS,LUBRICANTS & AI	2,046.21	1,969.93	982.45	1,500.00	2,000.00	500.00	33.33%
<a href="#">101-43200-54130</a>	UNIFORMS	0.00	0.00	20.00	0.00	0.00	0.00	0.00%
<a href="#">101-43200-54150</a>	EQUIPMENT/TOOLS UP TO 5,000	996.78	818.30	0.00	1,000.00	1,000.00	0.00	0.00%
<a href="#">101-43200-54160</a>	SAFETY WEAR & EQUIPMENT	175.00	0.00	523.66	300.00	300.00	0.00	0.00%

**Budget Comparison Report**

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">101-43200-54410</a>	COMPUTER SOFTWARE	2,225.70	3,745.10	14,921.00	20,300.00	11,500.00	-8,800.00	-43.35%
<a href="#">101-43200-54430</a>	MILEAGE REIMBURSEMENT	8.50	167.86	138.62	0.00	0.00	0.00	0.00%
<a href="#">101-43200-54450</a>	ADVERTISING	0.00	178.12	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-43200-54460</a>	GENERAL NOTICES & PUBLICATI	1,588.93	2,952.11	2,130.45	2,500.00	2,500.00	0.00	0.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>		<b>9,683.38</b>	<b>11,266.18</b>	<b>20,779.91</b>	<b>27,600.00</b>	<b>20,300.00</b>	<b>-7,300.00</b>	<b>-26.45%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">101-43200-58115</a>	BANK CHARGES	2,244.91	5,198.54	2,963.89	2,000.00	3,000.00	1,000.00	50.00%
<a href="#">101-43200-58125</a>	BUILDING PERMIT SURCHARGE	7,691.12	13,650.68	5,320.68	9,000.00	11,000.00	2,000.00	22.22%
<a href="#">101-43200-58145</a>	DUES & SUBSCRIPTIONS	235.00	285.00	558.56	500.00	500.00	0.00	0.00%
<a href="#">101-43200-58155</a>	LICENSES AND TAXES	1,612.00	130.00	0.00	500.00	500.00	0.00	0.00%
<a href="#">101-43200-58180</a>	REFUNDS & REIMBURSEMENTS	6,800.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>18,583.03</b>	<b>19,264.22</b>	<b>8,843.13</b>	<b>12,000.00</b>	<b>15,000.00</b>	<b>3,000.00</b>	<b>25.00%</b>
<b>Total Expense:</b>		<b>418,769.59</b>	<b>502,093.92</b>	<b>451,115.48</b>	<b>526,493.74</b>	<b>515,125.11</b>	<b>-11,368.63</b>	<b>-2.16%</b>
<b>Total Department: 43200 - COMMUNITY PLANNING:</b>		<b>-220,435.07</b>	<b>-143,822.81</b>	<b>-230,809.60</b>	<b>-289,693.74</b>	<b>-209,725.11</b>	<b>79,968.63</b>	<b>-27.60%</b>
<b>Department: 43300 - STREET ADMINISTRATION</b>								
<b>Revenue</b>								
<b>Category: 33 - INTERGOVERNMENTAL</b>								
<a href="#">101-43300-33216</a>	MUNICIPAL STATE AID	0.00	27,105.00	27,675.00	27,105.00	27,105.00	0.00	0.00%
<a href="#">101-43300-33220</a>	STATE AID - SNOW REMOVAL	15,080.40	19,002.63	2,776.46	12,000.00	12,000.00	0.00	0.00%
<b>Total Category: 33 - INTERGOVERNMENTAL:</b>		<b>15,080.40</b>	<b>46,107.63</b>	<b>30,451.46</b>	<b>39,105.00</b>	<b>39,105.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 36 - MISCELLANEOUS</b>								
<a href="#">101-43300-36135</a>	REFUNDS & REIMBURSEMENTS	20,788.20	41,569.75	33,980.08	15,000.00	30,000.00	15,000.00	100.00%
<b>Total Category: 36 - MISCELLANEOUS:</b>		<b>20,788.20</b>	<b>41,569.75</b>	<b>33,980.08</b>	<b>15,000.00</b>	<b>30,000.00</b>	<b>15,000.00</b>	<b>100.00%</b>
<b>Total Revenue:</b>		<b>35,868.60</b>	<b>87,677.38</b>	<b>64,431.54</b>	<b>54,105.00</b>	<b>69,105.00</b>	<b>15,000.00</b>	<b>27.72%</b>
<b>Expense</b>								
<b>Category: 51 - SALARIES &amp; WAGES</b>								
<a href="#">101-43300-51110</a>	FULL TIME EMPLOYEES	427,327.95	456,524.21	452,744.64	534,454.32	556,995.44	22,541.12	4.22%
<a href="#">101-43300-51115</a>	FULL TIME EMPLOYEES OVERTIM	45,451.80	70,133.92	21,653.97	12,637.80	12,637.80	0.00	0.00%
<a href="#">101-43300-51120</a>	PART TIME EMPLOYEES	15,267.78	8,677.24	4,147.87	14,744.10	14,744.10	0.00	0.00%
<a href="#">101-43300-51130</a>	SEVERENCE PAY	0.00	7,230.46	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-43300-51140</a>	SICK PAY	30,002.04	27,969.79	10,681.93	0.00	0.00	0.00	0.00%
<a href="#">101-43300-51150</a>	VACATION PAY	50,044.54	38,146.51	18,676.85	0.00	0.00	0.00	0.00%
<a href="#">101-43300-51160</a>	HOLIDAY PAY	15,378.29	17,346.61	11,301.67	0.00	0.00	0.00	0.00%
<a href="#">101-43300-51170</a>	FLOATING HOLIDAY PAY	3,576.93	3,619.31	2,557.88	0.00	0.00	0.00	0.00%
<b>Total Category: 51 - SALARIES &amp; WAGES:</b>		<b>587,049.33</b>	<b>629,648.05</b>	<b>521,764.81</b>	<b>561,836.22</b>	<b>584,377.34</b>	<b>22,541.12</b>	<b>4.01%</b>
<b>Category: 52 - EMPLOYEE BENEFITS</b>								
<a href="#">101-43300-52110</a>	PERA CONTRIBUTIONS	40,904.16	44,158.57	39,905.06	41,031.91	42,722.49	1,690.58	4.12%

**Budget Comparison Report**

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">101-43300-52120</a>	FICA CONTRIBUTIONS	31,486.95	33,816.02	29,859.26	34,833.85	36,231.40	1,397.55	4.01%
<a href="#">101-43300-52130</a>	MEDICARE CONTRIBUTIONS	7,363.98	7,908.64	6,983.19	8,146.63	8,473.47	326.84	4.01%
<a href="#">101-43300-52210</a>	HEALTH INSURANCE	123,043.44	118,688.58	118,353.54	144,852.42	153,404.57	8,552.15	5.90%
<a href="#">101-43300-52215</a>	INSURANCE BENEFITS ALLOTMEI	14,717.74	16,408.06	16,586.92	0.00	0.00	0.00	0.00%
<a href="#">101-43300-52220</a>	DENTAL INSURANCE	9,594.00	7,100.53	9,659.46	7,701.92	9,375.08	1,673.16	21.72%
<a href="#">101-43300-52230</a>	LIFE INSURANCE & LTD	1,237.73	1,283.84	1,137.40	1,323.05	1,375.10	52.05	3.93%
<a href="#">101-43300-52320</a>	TAXABLE ALLOWANCE	2,062.17	2,151.27	470.92	2,500.00	2,500.00	0.00	0.00%
<a href="#">101-43300-52420</a>	WORK COMP INSURANCE PREM	23,970.00	31,841.00	31,067.18	30,290.00	32,854.00	2,564.00	8.46%
<b>Total Category: 52 - EMPLOYEE BENEFITS:</b>		<b>254,380.17</b>	<b>263,356.51</b>	<b>254,022.93</b>	<b>270,679.78</b>	<b>286,936.11</b>	<b>16,256.33</b>	<b>6.01%</b>
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">101-43300-53110</a>	GENERAL PROFESSIONAL SERVIC	10,084.21	119,530.88	27,320.62	31,700.00	33,200.00	1,500.00	4.73%
<a href="#">101-43300-53115</a>	CONSULTING SERVICES	450.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
<a href="#">101-43300-53120</a>	LEGAL SERVICES	365.00	100.00	1,443.60	0.00	1,500.00	1,500.00	0.00%
<a href="#">101-43300-53140</a>	PHONE SERVICES	3,127.13	3,839.38	3,216.61	3,200.00	3,200.00	0.00	0.00%
<a href="#">101-43300-53145</a>	POSTAGE SERVICE	2.08	0.21	237.86	100.00	100.00	0.00	0.00%
<a href="#">101-43300-53150</a>	ALARMS SERVICE	996.00	0.00	498.00	900.00	900.00	0.00	0.00%
<a href="#">101-43300-53155</a>	RENTAL SERVICES	56,578.40	30,793.88	14,651.80	23,000.00	23,000.00	0.00	0.00%
<a href="#">101-43300-53165</a>	TRAVEL, CONFERENCES, & SCHO	500.00	1,127.66	200.00	600.00	170.00	-430.00	-71.67%
<a href="#">101-43300-53210</a>	GENERAL LIABILITY INSURANCE	9,798.00	10,189.00	9,959.00	10,381.00	10,614.00	233.00	2.24%
<a href="#">101-43300-53215</a>	AUTOMOTIVE INSURANCE	3,227.00	3,569.00	3,837.00	3,564.00	4,090.00	526.00	14.76%
<a href="#">101-43300-53310</a>	ELECTRIC UTILITIES	6,066.38	5,633.72	5,119.09	5,858.00	5,858.00	0.00	0.00%
<a href="#">101-43300-53315</a>	WATER UTILITIES	904.72	891.49	967.04	1,080.00	1,264.00	184.00	17.04%
<a href="#">101-43300-53320</a>	GAS UTILITIES	3,116.33	5,238.48	2,529.53	4,161.60	5,450.00	1,288.40	30.96%
<a href="#">101-43300-53325</a>	REFUSE DISPOSAL	3,732.28	2,702.54	2,080.19	4,473.72	4,563.00	89.28	2.00%
<a href="#">101-43300-53410</a>	MAINTENANCE AGREEMENTS	0.00	0.00	85.95	0.00	0.00	0.00	0.00%
<a href="#">101-43300-53415</a>	EQUIPMENT REPAIRS & MAINTEN	81,143.45	95,797.99	86,456.70	74,000.00	68,090.00	-5,910.00	-7.99%
<a href="#">101-43300-53420</a>	BLDG REPAIR & MAINTENANCE	2,495.69	1,091.49	4,175.56	9,200.00	26,000.00	16,800.00	182.61%
<a href="#">101-43300-53425</a>	OTHER REPAIRS & MAINTENANC	373,917.43	391,018.95	286,167.94	306,600.00	324,600.00	18,000.00	5.87%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>556,504.10</b>	<b>671,524.67</b>	<b>448,946.49</b>	<b>478,818.32</b>	<b>513,599.00</b>	<b>34,780.68</b>	<b>7.26%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>								
<a href="#">101-43300-54110</a>	GENERAL SUPPLIES	10,082.89	10,613.29	5,403.80	15,500.00	13,000.00	-2,500.00	-16.13%
<a href="#">101-43300-54120</a>	MOTOR FUELS,LUBRICANTS & AI	64,032.25	84,667.94	39,184.12	47,800.00	47,800.00	0.00	0.00%
<a href="#">101-43300-54130</a>	UNIFORMS	157.97	76.72	352.96	300.00	400.00	100.00	33.33%
<a href="#">101-43300-54150</a>	EQUIPMENT/TOOLS UP TO 5,000	6,248.17	1,839.28	6,158.70	4,000.00	6,500.00	2,500.00	62.50%
<a href="#">101-43300-54160</a>	SAFETY WEAR & EQUIPMENT	2,926.17	3,232.53	6,238.81	6,400.00	6,400.00	0.00	0.00%
<a href="#">101-43300-54430</a>	MILEAGE REIMBURSEMENT	23.99	0.00	0.00	50.00	50.00	0.00	0.00%
<a href="#">101-43300-54450</a>	ADVERTISING	798.00	322.95	619.88	500.00	250.00	-250.00	-50.00%

**Budget Comparison Report**

Account Number	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">101-43300-54460</a> GENERAL NOTICES & PUBLICATI	0.00	228.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>	<b>84,269.44</b>	<b>100,980.71</b>	<b>57,958.27</b>	<b>74,550.00</b>	<b>74,400.00</b>	<b>-150.00</b>	<b>-0.20%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>							
<a href="#">101-43300-58155</a> LICENSES AND TAXES	6,226.00	5,793.00	609.25	6,200.00	6,880.00	680.00	10.97%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>	<b>6,226.00</b>	<b>5,793.00</b>	<b>609.25</b>	<b>6,200.00</b>	<b>6,880.00</b>	<b>680.00</b>	<b>10.97%</b>
<b>Total Expense:</b>	<b>1,488,429.04</b>	<b>1,671,302.94</b>	<b>1,283,301.75</b>	<b>1,392,084.32</b>	<b>1,466,192.45</b>	<b>74,108.13</b>	<b>5.32%</b>
<b>Total Department: 43300 - STREET ADMINISTRATION:</b>	<b>-1,452,560.44</b>	<b>-1,583,625.56</b>	<b>-1,218,870.21</b>	<b>-1,337,979.32</b>	<b>-1,397,087.45</b>	<b>-59,108.13</b>	<b>4.42%</b>
<b>Department: 43302 - STREET LIGHTING</b>							
<b>Expense</b>							
<b>Category: 53 - PURCHASED SERVICES</b>							
<a href="#">101-43302-53210</a> GENERAL LIABILITY INSURANCE	227.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-43302-53310</a> ELECTRIC UTILITIES	233,527.08	241,575.00	254,205.93	277,316.00	277,316.00	0.00	0.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>	<b>233,754.08</b>	<b>241,575.00</b>	<b>254,205.93</b>	<b>277,316.00</b>	<b>277,316.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expense:</b>	<b>233,754.08</b>	<b>241,575.00</b>	<b>254,205.93</b>	<b>277,316.00</b>	<b>277,316.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Department: 43302 - STREET LIGHTING:</b>	<b>233,754.08</b>	<b>241,575.00</b>	<b>254,205.93</b>	<b>277,316.00</b>	<b>277,316.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Department: 43400 - AIRPORT</b>							
<b>Revenue</b>							
<b>Category: 33 - INTERGOVERNMENTAL</b>							
<a href="#">101-43400-33110</a> FEDERAL GRANTS	2,080.00	29,679.96	70,040.28	2,080.00	2,080.00	0.00	0.00%
<a href="#">101-43400-33230</a> STATE AID	99,767.99	52,465.44	10,882.90	91,027.00	91,027.00	0.00	0.00%
<a href="#">101-43400-33310</a> LOCAL FUNDS	0.00	37,902.88	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 33 - INTERGOVERNMENTAL:</b>	<b>101,847.99</b>	<b>120,048.28</b>	<b>80,923.18</b>	<b>93,107.00</b>	<b>93,107.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 34 - CHARGES FOR SERVICES</b>							
<a href="#">101-43400-34110</a> RENT REVENUE	42,686.40	42,261.20	41,205.20	34,149.20	42,261.20	8,112.00	23.75%
<a href="#">101-43400-34115</a> AIRPORT HANGARS - STALLS & F	117,128.51	124,848.11	127,644.78	120,000.00	120,000.00	0.00	0.00%
<b>Total Category: 34 - CHARGES FOR SERVICES:</b>	<b>159,814.91</b>	<b>167,109.31</b>	<b>168,849.98</b>	<b>154,149.20</b>	<b>162,261.20</b>	<b>8,112.00</b>	<b>5.26%</b>
<b>Category: 36 - MISCELLANEOUS</b>							
<a href="#">101-43400-36135</a> REFUNDS & REIMBURSEMENTS	1,285.63	9,836.59	603.35	10,000.00	5,000.00	-5,000.00	-50.00%
<b>Total Category: 36 - MISCELLANEOUS:</b>	<b>1,285.63</b>	<b>9,836.59</b>	<b>603.35</b>	<b>10,000.00</b>	<b>5,000.00</b>	<b>-5,000.00</b>	<b>-50.00%</b>
<b>Total Revenue:</b>	<b>262,948.53</b>	<b>296,994.18</b>	<b>250,376.51</b>	<b>257,256.20</b>	<b>260,368.20</b>	<b>3,112.00</b>	<b>1.21%</b>
<b>Expense</b>							
<b>Category: 51 - SALARIES &amp; WAGES</b>							
<a href="#">101-43400-51110</a> FULL TIME EMPLOYEES	102,213.52	129,122.71	141,257.39	141,173.76	147,756.96	6,583.20	4.66%
<a href="#">101-43400-51115</a> FULL TIME EMPLOYEES OVERTIM	6,420.44	14,004.20	5,171.96	3,686.03	3,686.03	0.00	0.00%
<a href="#">101-43400-51120</a> PART TIME EMPLOYEES	14,029.65	28,114.11	23,066.96	33,700.80	33,700.80	0.00	0.00%
<a href="#">101-43400-51140</a> SICK PAY	2,179.23	370.04	1,498.50	0.00	0.00	0.00	0.00%

**Budget Comparison Report**

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">101-43400-51150</a>	VACATION PAY	11,697.32	6,614.08	5,965.41	0.00	0.00	0.00	0.00%
<a href="#">101-43400-51160</a>	HOLIDAY PAY	7,044.00	5,398.78	3,851.93	0.00	0.00	0.00	0.00%
<a href="#">101-43400-51170</a>	FLOATING HOLIDAY PAY	1,070.43	1,001.60	525.25	0.00	0.00	0.00	0.00%
<b>Total Category: 51 - SALARIES &amp; WAGES:</b>		<b>144,654.59</b>	<b>184,625.52</b>	<b>181,337.40</b>	<b>178,560.59</b>	<b>185,143.79</b>	<b>6,583.20</b>	<b>3.69%</b>
<b>Category: 52 - EMPLOYEE BENEFITS</b>								
<a href="#">101-43400-52110</a>	PERA CONTRIBUTIONS	9,750.72	11,629.70	12,194.27	10,864.48	11,358.22	493.74	4.54%
<a href="#">101-43400-52120</a>	FICA CONTRIBUTIONS	7,903.89	10,038.31	10,094.91	11,070.76	11,478.91	408.15	3.69%
<a href="#">101-43400-52130</a>	MEDICARE CONTRIBUTIONS	1,848.57	2,347.70	2,360.78	2,589.13	2,684.58	95.45	3.69%
<a href="#">101-43400-52210</a>	HEALTH INSURANCE	34,401.08	40,804.15	40,885.30	42,445.54	44,993.51	2,547.97	6.00%
<a href="#">101-43400-52215</a>	INSURANCE BENEFITS ALLOTMEI	4,010.63	4,274.78	4,629.61	0.00	0.00	0.00	0.00%
<a href="#">101-43400-52220</a>	DENTAL INSURANCE	2,532.50	2,398.60	3,155.06	2,659.23	2,583.76	-75.47	-2.84%
<a href="#">101-43400-52230</a>	LIFE INSURANCE & LTD	307.80	348.83	352.74	345.85	360.68	14.83	4.29%
<a href="#">101-43400-52320</a>	TAXABLE ALLOWANCE	911.91	758.87	350.00	1,050.00	1,050.00	0.00	0.00%
<a href="#">101-43400-52410</a>	UNEMPLOYMENT BENEFIT PAYM	0.00	0.00	34.44	0.00	0.00	0.00	0.00%
<a href="#">101-43400-52420</a>	WORK COMP INSURANCE PREM	9,269.00	3,516.00	7,614.00	4,981.00	5,732.00	751.00	15.08%
<b>Total Category: 52 - EMPLOYEE BENEFITS:</b>		<b>70,936.10</b>	<b>76,116.94</b>	<b>81,671.11</b>	<b>76,005.99</b>	<b>80,241.66</b>	<b>4,235.67</b>	<b>5.57%</b>
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">101-43400-53110</a>	GENERAL PROFESSIONAL SERVIC	4,979.89	9,398.61	4,358.00	14,100.00	16,300.00	2,200.00	15.60%
<a href="#">101-43400-53115</a>	CONSULTING SERVICES	6,310.55	991.71	805.14	2,500.00	2,500.00	0.00	0.00%
<a href="#">101-43400-53120</a>	LEGAL SERVICES	640.00	9,026.00	10,012.00	3,000.00	3,000.00	0.00	0.00%
<a href="#">101-43400-53140</a>	PHONE SERVICES	6,601.60	7,187.35	6,364.05	6,200.00	6,200.00	0.00	0.00%
<a href="#">101-43400-53150</a>	ALARMS SERVICE	2,979.84	345.00	918.00	1,000.00	1,000.00	0.00	0.00%
<a href="#">101-43400-53155</a>	RENTAL SERVICES	1,010.80	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
<a href="#">101-43400-53165</a>	TRAVEL, CONFERENCES, & SCHO	463.05	0.00	220.00	1,500.00	1,500.00	0.00	0.00%
<a href="#">101-43400-53210</a>	GENERAL LIABILITY INSURANCE	32,415.00	32,848.00	32,255.00	34,313.00	33,019.00	-1,294.00	-3.77%
<a href="#">101-43400-53215</a>	AUTOMOTIVE INSURANCE	1,526.00	1,995.00	2,311.00	1,933.00	2,465.00	532.00	27.52%
<a href="#">101-43400-53310</a>	ELECTRIC UTILITIES	48,129.21	47,791.53	40,230.88	45,450.00	48,269.00	2,819.00	6.20%
<a href="#">101-43400-53315</a>	WATER UTILITIES	4,052.01	4,082.72	5,153.13	6,000.00	7,020.00	1,020.00	17.00%
<a href="#">101-43400-53320</a>	GAS UTILITIES	20,479.22	26,594.35	16,057.24	26,010.00	27,669.00	1,659.00	6.38%
<a href="#">101-43400-53325</a>	REFUSE DISPOSAL	2,938.20	2,839.65	2,387.15	3,329.28	3,396.00	66.72	2.00%
<a href="#">101-43400-53330</a>	SEWER UTILITIES	278.06	287.61	271.44	360.57	364.00	3.43	0.95%
<a href="#">101-43400-53335</a>	STORM WATER UTILITIES	899.88	928.32	869.22	963.90	974.00	10.10	1.05%
<a href="#">101-43400-53415</a>	EQUIPMENT REPAIRS & MAINT	15,519.22	20,728.44	14,644.69	18,600.00	26,350.00	7,750.00	41.67%
<a href="#">101-43400-53420</a>	BLDG REPAIR & MAINTENANCE	3,912.08	4,233.97	5,996.01	12,250.00	26,300.00	14,050.00	114.69%
<a href="#">101-43400-53425</a>	OTHER REPAIRS & MAINTENANC	17,580.42	7,685.84	7,004.64	11,500.00	21,500.00	10,000.00	86.96%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>170,715.03</b>	<b>176,964.10</b>	<b>149,857.59</b>	<b>190,009.75</b>	<b>228,826.00</b>	<b>38,816.25</b>	<b>20.43%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>								
<a href="#">101-43400-54110</a>	GENERAL SUPPLIES	14,388.49	19,821.62	23,928.28	16,600.00	17,600.00	1,000.00	6.02%

Budget Comparison Report

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">101-43400-54120</a>	MOTOR FUELS,LUBRICANTS & AI	17,514.61	19,416.11	11,112.17	14,000.00	14,000.00	0.00	0.00%
<a href="#">101-43400-54130</a>	UNIFORMS	9.99	34.99	0.00	100.00	100.00	0.00	0.00%
<a href="#">101-43400-54150</a>	EQUIPMENT/TOOLS UP TO 5,000	2,019.77	685.86	931.73	2,000.00	2,000.00	0.00	0.00%
<a href="#">101-43400-54160</a>	SAFETY WEAR & EQUIPMENT	2,164.00	782.89	586.40	2,025.00	2,025.00	0.00	0.00%
<a href="#">101-43400-54430</a>	MILEAGE REIMBURSEMENT	0.00	0.00	0.00	150.00	150.00	0.00	0.00%
<a href="#">101-43400-54450</a>	ADVERTISING	672.50	576.64	440.02	250.00	250.00	0.00	0.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>		<b>36,769.36</b>	<b>41,318.11</b>	<b>36,998.60</b>	<b>35,125.00</b>	<b>36,125.00</b>	<b>1,000.00</b>	<b>2.85%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">101-43400-58145</a>	DUES & SUBSCRIPTIONS	474.00	150.00	0.00	250.00	250.00	0.00	0.00%
<a href="#">101-43400-58155</a>	LICENSES AND TAXES	14,974.00	10,791.00	8,256.84	11,080.00	11,130.00	50.00	0.45%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>15,448.00</b>	<b>10,941.00</b>	<b>8,256.84</b>	<b>11,330.00</b>	<b>11,380.00</b>	<b>50.00</b>	<b>0.44%</b>
<b>Total Expense:</b>		<b>438,523.08</b>	<b>489,965.67</b>	<b>458,121.54</b>	<b>491,031.33</b>	<b>541,716.45</b>	<b>50,685.12</b>	<b>10.32%</b>
<b>Total Department: 43400 - AIRPORT:</b>		<b>-175,574.55</b>	<b>-192,971.49</b>	<b>-207,745.03</b>	<b>-233,775.13</b>	<b>-281,348.25</b>	<b>-47,573.12</b>	<b>20.35%</b>
<b>Department: 45100 - COMMUNITY SERVICE ADMIN</b>								
<b>Revenue</b>								
<b>Category: 33 - INTERGOVERNMENTAL</b>								
<a href="#">101-45100-33310</a>	LOCAL FUNDS	71,463.86	69,171.00	71,002.06	61,000.00	60,000.00	-1,000.00	-1.64%
<b>Total Category: 33 - INTERGOVERNMENTAL:</b>		<b>71,463.86</b>	<b>69,171.00</b>	<b>71,002.06</b>	<b>61,000.00</b>	<b>60,000.00</b>	<b>-1,000.00</b>	<b>-1.64%</b>
<b>Category: 34 - CHARGES FOR SERVICES</b>								
<a href="#">101-45100-34110</a>	RENT REVENUE	23,644.07	5,350.00	2,825.00	5,500.00	5,500.00	0.00	0.00%
<b>Total Category: 34 - CHARGES FOR SERVICES:</b>		<b>23,644.07</b>	<b>5,350.00</b>	<b>2,825.00</b>	<b>5,500.00</b>	<b>5,500.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 36 - MISCELLANEOUS</b>								
<a href="#">101-45100-36130</a>	DONATION REVENUE	20,753.30	7,945.00	24,130.66	2,000.00	2,500.00	500.00	25.00%
<a href="#">101-45100-36135</a>	REFUNDS & REIMBURSEMENTS	427.42	1,453.09	2.20	4,000.00	3,000.00	-1,000.00	-25.00%
<b>Total Category: 36 - MISCELLANEOUS:</b>		<b>21,180.72</b>	<b>9,398.09</b>	<b>24,132.86</b>	<b>6,000.00</b>	<b>5,500.00</b>	<b>-500.00</b>	<b>-8.33%</b>
<b>Total Revenue:</b>		<b>116,288.65</b>	<b>83,919.09</b>	<b>97,959.92</b>	<b>72,500.00</b>	<b>71,000.00</b>	<b>-1,500.00</b>	<b>-2.07%</b>
<b>Expense</b>								
<b>Category: 51 - SALARIES &amp; WAGES</b>								
<a href="#">101-45100-51110</a>	FULL TIME EMPLOYEES	177,349.27	181,670.32	191,889.53	236,051.20	246,500.80	10,449.60	4.43%
<a href="#">101-45100-51120</a>	PART TIME EMPLOYEES	5,722.70	6,891.40	1,092.84	10,531.50	10,531.50	0.00	0.00%
<a href="#">101-45100-51140</a>	SICK PAY	9,635.96	14,277.33	9,925.33	0.00	0.00	0.00	0.00%
<a href="#">101-45100-51150</a>	VACATION PAY	16,547.47	16,861.33	6,912.50	0.00	0.00	0.00	0.00%
<a href="#">101-45100-51160</a>	HOLIDAY PAY	8,331.26	8,665.59	6,084.27	0.00	0.00	0.00	0.00%
<a href="#">101-45100-51170</a>	FLOATING HOLIDAY PAY	775.44	844.32	657.13	0.00	0.00	0.00	0.00%
<b>Total Category: 51 - SALARIES &amp; WAGES:</b>		<b>218,362.10</b>	<b>229,210.29</b>	<b>216,561.60</b>	<b>246,582.70</b>	<b>257,032.30</b>	<b>10,449.60</b>	<b>4.24%</b>

Budget Comparison Report

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Category: 52 - EMPLOYEE BENEFITS</b>								
<a href="#">101-45100-52110</a>	PERA CONTRIBUTIONS	15,872.95	16,621.45	16,685.85	17,703.84	18,487.56	783.72	4.43%
<a href="#">101-45100-52120</a>	FICA CONTRIBUTIONS	12,378.61	12,975.21	12,749.85	15,288.13	15,936.03	647.90	4.24%
<a href="#">101-45100-52130</a>	MEDICARE CONTRIBUTIONS	2,894.98	3,034.40	2,981.82	3,575.45	3,726.98	151.53	4.24%
<a href="#">101-45100-52210</a>	HEALTH INSURANCE	29,143.79	30,300.02	30,100.44	37,279.28	39,421.64	2,142.36	5.75%
<a href="#">101-45100-52215</a>	INSURANCE BENEFITS ALLOTMEI	5,450.00	6,000.24	3,900.64	0.00	0.00	0.00	0.00%
<a href="#">101-45100-52220</a>	DENTAL INSURANCE	2,875.82	2,537.83	2,870.47	2,966.76	2,903.52	-63.24	-2.13%
<a href="#">101-45100-52230</a>	LIFE INSURANCE & LTD	484.45	501.71	459.09	538.02	560.56	22.54	4.19%
<a href="#">101-45100-52420</a>	WORK COMP INSURANCE PREM	653.00	3,789.00	3,964.00	3,948.00	4,449.00	501.00	12.69%
<b>Total Category: 52 - EMPLOYEE BENEFITS:</b>		<b>69,753.60</b>	<b>75,759.86</b>	<b>73,712.16</b>	<b>81,299.48</b>	<b>85,485.29</b>	<b>4,185.81</b>	<b>5.15%</b>
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">101-45100-53110</a>	GENERAL PROFESSIONAL SERVIC	2,251.64	2,752.50	0.00	6,000.00	5,000.00	-1,000.00	-16.67%
<a href="#">101-45100-53140</a>	PHONE SERVICES	3,391.65	3,235.67	2,828.04	4,000.00	3,900.00	-100.00	-2.50%
<a href="#">101-45100-53145</a>	POSTAGE SERVICE	3,197.74	3,168.09	1,073.24	3,200.00	3,000.00	-200.00	-6.25%
<a href="#">101-45100-53165</a>	TRAVEL, CONFERENCES, & SCHO	1,351.27	1,966.37	1,069.48	3,200.00	2,500.00	-700.00	-21.88%
<a href="#">101-45100-53210</a>	GENERAL LIABILITY INSURANCE	745.00	1,335.00	1,051.00	1,508.00	995.00	-513.00	-34.02%
<a href="#">101-45100-53215</a>	AUTOMOTIVE INSURANCE	104.00	155.00	149.00	161.00	158.00	-3.00	-1.86%
<a href="#">101-45100-53415</a>	EQUIPMENT REPAIRS & MAINTEN	0.00	47.12	0.00	1,000.00	600.00	-400.00	-40.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>11,041.30</b>	<b>12,659.75</b>	<b>6,170.76</b>	<b>19,069.00</b>	<b>16,153.00</b>	<b>-2,916.00</b>	<b>-15.29%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>								
<a href="#">101-45100-54110</a>	GENERAL SUPPLIES	1,323.29	6,375.19	2,434.58	5,000.00	4,500.00	-500.00	-10.00%
<a href="#">101-45100-54120</a>	MOTOR FUELS,LUBRICANTS & AI	241.96	679.51	285.34	500.00	500.00	0.00	0.00%
<a href="#">101-45100-54140</a>	BROCHURES, MAPS, REPORTS	17,806.16	15,145.36	5,668.18	20,000.00	12,000.00	-8,000.00	-40.00%
<a href="#">101-45100-54150</a>	EQUIPMENT/TOOLS UP TO 5,000	0.00	0.00	0.00	1,000.00	1,500.00	500.00	50.00%
<a href="#">101-45100-54410</a>	COMPUTER SOFTWARE	5,817.00	5,719.25	7,659.75	8,000.00	6,000.00	-2,000.00	-25.00%
<a href="#">101-45100-54430</a>	MILEAGE REIMBURSEMENT	206.01	334.08	149.64	750.00	500.00	-250.00	-33.33%
<a href="#">101-45100-54450</a>	ADVERTISING	270.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>		<b>25,664.42</b>	<b>28,253.39</b>	<b>16,197.49</b>	<b>35,250.00</b>	<b>25,000.00</b>	<b>-10,250.00</b>	<b>-29.08%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">101-45100-58115</a>	BANK CHARGES	9,014.77	8,466.33	5,984.76	14,000.00	12,000.00	-2,000.00	-14.29%
<a href="#">101-45100-58145</a>	DUES & SUBSCRIPTIONS	1,023.20	1,513.19	1,849.20	1,500.00	1,500.00	0.00	0.00%
<a href="#">101-45100-58155</a>	LICENSES AND TAXES	0.00	0.00	19.25	0.00	0.00	0.00	0.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>10,037.97</b>	<b>9,979.52</b>	<b>7,853.21</b>	<b>15,500.00</b>	<b>13,500.00</b>	<b>-2,000.00</b>	<b>-12.90%</b>
<b>Total Expense:</b>		<b>334,859.39</b>	<b>355,862.81</b>	<b>320,495.22</b>	<b>397,701.18</b>	<b>397,170.59</b>	<b>-530.59</b>	<b>-0.13%</b>
<b>Total Department: 45100 - COMMUNITY SERVICE ADMIN:</b>		<b>-218,570.74</b>	<b>-271,943.72</b>	<b>-222,535.30</b>	<b>-325,201.18</b>	<b>-326,170.59</b>	<b>-969.41</b>	<b>0.30%</b>

Budget Comparison Report

Account Number	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2020 2020	2021 FINAL	Increase / (Decrease)		
<b>Department: 45150 - AFTER SCHOOL PROGRAMS</b>								
<b>Expense</b>								
<b>Category: 51 - SALARIES &amp; WAGES</b>								
<a href="#">101-45150-51120</a>	PART TIME EMPLOYEES	8,095.94	5,466.60	2,823.25	13,822.59	13,822.59	0.00	0.00%
<b>Total Category: 51 - SALARIES &amp; WAGES:</b>		<b>8,095.94</b>	<b>5,466.60</b>	<b>2,823.25</b>	<b>13,822.59</b>	<b>13,822.59</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 52 - EMPLOYEE BENEFITS</b>								
<a href="#">101-45150-52110</a>	PERA CONTRIBUTIONS	97.54	10.30	7.36	0.00	0.00	0.00	0.00%
<a href="#">101-45150-52120</a>	FICA CONTRIBUTIONS	500.19	340.76	175.77	857.00	857.00	0.00	0.00%
<a href="#">101-45150-52130</a>	MEDICARE CONTRIBUTIONS	116.99	79.76	41.15	200.43	200.43	0.00	0.00%
<a href="#">101-45150-52410</a>	UNEMPLOYMENT BENEFIT PAYM	0.00	0.00	6.12	0.00	0.00	0.00	0.00%
<a href="#">101-45150-52420</a>	WORK COMP INSURANCE PREM	56.00	408.00	403.00	424.00	457.00	33.00	7.78%
<b>Total Category: 52 - EMPLOYEE BENEFITS:</b>		<b>770.72</b>	<b>838.82</b>	<b>633.40</b>	<b>1,481.43</b>	<b>1,514.43</b>	<b>33.00</b>	<b>2.23%</b>
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">101-45150-53110</a>	GENERAL PROFESSIONAL SERVIC	8,500.00	8,500.00	0.00	8,500.00	8,500.00	0.00	0.00%
<a href="#">101-45150-53125</a>	INSTRUCTORS SERVICES	0.00	356.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-45150-53210</a>	GENERAL LIABILITY INSURANCE	26.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>8,526.00</b>	<b>8,856.00</b>	<b>0.00</b>	<b>8,500.00</b>	<b>8,500.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>								
<a href="#">101-45150-54110</a>	GENERAL SUPPLIES	1,300.40	1,632.75	496.89	1,600.00	1,500.00	-100.00	-6.25%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>		<b>1,300.40</b>	<b>1,632.75</b>	<b>496.89</b>	<b>1,600.00</b>	<b>1,500.00</b>	<b>-100.00</b>	<b>-6.25%</b>
<b>Total Expense:</b>		<b>18,693.06</b>	<b>16,794.17</b>	<b>3,953.54</b>	<b>25,404.02</b>	<b>25,337.02</b>	<b>-67.00</b>	<b>-0.26%</b>
<b>Total Department: 45150 - AFTER SCHOOL PROGRAMS:</b>		<b>18,693.06</b>	<b>16,794.17</b>	<b>3,953.54</b>	<b>25,404.02</b>	<b>25,337.02</b>	<b>-67.00</b>	<b>-0.26%</b>
<b>Department: 45200 - PARKS</b>								
<b>Revenue</b>								
<b>Category: 34 - CHARGES FOR SERVICES</b>								
<a href="#">101-45200-34110</a>	RENT REVENUE	700.00	1,350.00	0.00	1,250.00	1,000.00	-250.00	-20.00%
<a href="#">101-45200-34160</a>	USER FEES	24,015.50	18,571.00	0.00	32,000.00	30,000.00	-2,000.00	-6.25%
<a href="#">101-45200-34165</a>	BALLFIELD CONCESSIONS	11,175.03	18,462.31	0.00	13,000.00	20,000.00	7,000.00	53.85%
<b>Total Category: 34 - CHARGES FOR SERVICES:</b>		<b>35,890.53</b>	<b>38,383.31</b>	<b>0.00</b>	<b>46,250.00</b>	<b>51,000.00</b>	<b>4,750.00</b>	<b>10.27%</b>
<b>Category: 36 - MISCELLANEOUS</b>								
<a href="#">101-45200-36130</a>	DONATION REVENUE	0.00	0.00	8,969.92	0.00	5,000.00	5,000.00	0.00%
<a href="#">101-45200-36135</a>	REFUNDS & REIMBURSEMENTS	21,671.91	41,076.80	7,894.31	15,000.00	20,000.00	5,000.00	33.33%
<b>Total Category: 36 - MISCELLANEOUS:</b>		<b>21,671.91</b>	<b>41,076.80</b>	<b>16,864.23</b>	<b>15,000.00</b>	<b>25,000.00</b>	<b>10,000.00</b>	<b>66.67%</b>
<b>Total Revenue:</b>		<b>57,562.44</b>	<b>79,460.11</b>	<b>16,864.23</b>	<b>61,250.00</b>	<b>76,000.00</b>	<b>14,750.00</b>	<b>24.08%</b>

Budget Comparison Report

Account Number Expense	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2020 2020	2021 FINAL	Increase / (Decrease)		
<b>Category: 51 - SALARIES &amp; WAGES</b>								
<a href="#">101-45200-51110</a>	FULL TIME EMPLOYEES	200,374.67	213,624.16	221,559.46	251,159.37	266,299.52	15,140.15	6.03%
<a href="#">101-45200-51115</a>	FULL TIME EMPLOYEES OVERTIM	4,318.78	7,620.62	160.53	6,476.87	6,476.87	0.00	0.00%
<a href="#">101-45200-51120</a>	PART TIME EMPLOYEES	72,975.01	80,959.66	57,232.01	92,677.20	92,677.20	0.00	0.00%
<a href="#">101-45200-51130</a>	SEVERANCE PAY	6,709.47	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-45200-51140</a>	SICK PAY	16,953.77	1,749.39	4,900.70	0.00	0.00	0.00	0.00%
<a href="#">101-45200-51150</a>	VACATION PAY	20,926.64	7,801.95	3,242.39	0.00	0.00	0.00	0.00%
<a href="#">101-45200-51160</a>	HOLIDAY PAY	8,426.37	8,080.95	5,636.92	0.00	0.00	0.00	0.00%
<a href="#">101-45200-51170</a>	FLOATING HOLIDAY PAY	1,394.13	1,489.59	835.06	0.00	0.00	0.00	0.00%
<b>Total Category: 51 - SALARIES &amp; WAGES:</b>		<b>332,078.84</b>	<b>321,326.32</b>	<b>293,567.07</b>	<b>350,313.44</b>	<b>365,453.59</b>	<b>15,140.15</b>	<b>4.32%</b>
<b>Category: 52 - EMPLOYEE BENEFITS</b>								
<a href="#">101-45200-52110</a>	PERA CONTRIBUTIONS	16,664.88	18,136.07	18,083.17	19,322.72	20,458.23	1,135.51	5.88%
<a href="#">101-45200-52120</a>	FICA CONTRIBUTIONS	17,447.38	19,263.36	17,763.82	21,719.43	22,658.12	938.69	4.32%
<a href="#">101-45200-52130</a>	MEDICARE CONTRIBUTIONS	4,080.63	4,505.23	4,154.41	5,079.54	5,299.08	219.54	4.32%
<a href="#">101-45200-52210</a>	HEALTH INSURANCE	35,851.81	24,406.77	27,825.26	28,745.72	39,421.64	10,675.92	37.14%
<a href="#">101-45200-52215</a>	INSURANCE BENEFITS ALLOTMEI	5,250.00	3,984.24	4,128.61	0.00	0.00	0.00	0.00%
<a href="#">101-45200-52220</a>	DENTAL INSURANCE	2,745.17	2,065.48	2,568.92	2,333.61	2,288.34	-45.27	-1.94%
<a href="#">101-45200-52230</a>	LIFE INSURANCE & LTD	558.61	552.78	533.29	619.28	633.28	14.00	2.26%
<a href="#">101-45200-52320</a>	TAXABLE ALLOWANCE	1,397.46	1,212.22	686.45	1,000.00	1,000.00	0.00	0.00%
<a href="#">101-45200-52410</a>	UNEMPLOYMENT BENEFIT PAYM	0.00	741.88	120.88	0.00	0.00	0.00	0.00%
<a href="#">101-45200-52420</a>	WORK COMP INSURANCE PREM	10,251.48	16,169.32	10,237.00	10,572.00	11,570.00	998.00	9.44%
<b>Total Category: 52 - EMPLOYEE BENEFITS:</b>		<b>94,247.42</b>	<b>91,037.35</b>	<b>86,101.81</b>	<b>89,392.30</b>	<b>103,328.69</b>	<b>13,936.39</b>	<b>15.59%</b>
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">101-45200-53110</a>	GENERAL PROFESSIONAL SERVIC	410.95	1,057.55	2,361.00	0.00	300.00	300.00	0.00%
<a href="#">101-45200-53140</a>	PHONE SERVICES	5,817.98	4,787.49	2,955.26	5,500.00	6,000.00	500.00	9.09%
<a href="#">101-45200-53155</a>	RENTAL SERVICES	789.18	278.62	507.00	1,500.00	2,000.00	500.00	33.33%
<a href="#">101-45200-53165</a>	TRAVEL, CONFERENCES, & SCHO	0.00	0.00	940.00	750.00	1,000.00	250.00	33.33%
<a href="#">101-45200-53210</a>	GENERAL LIABILITY INSURANCE	17,618.00	18,852.00	22,262.00	18,827.00	21,597.00	2,770.00	14.71%
<a href="#">101-45200-53215</a>	AUTOMOTIVE INSURANCE	1,407.00	1,800.00	1,825.00	1,839.00	1,946.00	107.00	5.82%
<a href="#">101-45200-53310</a>	ELECTRIC UTILITIES	26,678.94	26,484.82	22,660.88	26,260.00	26,750.00	490.00	1.87%
<a href="#">101-45200-53315</a>	WATER UTILITIES	15,128.31	13,541.09	18,943.64	25,000.00	21,240.00	-3,760.00	-15.04%
<a href="#">101-45200-53320</a>	GAS UTILITIES	1,289.96	1,679.89	954.52	1,560.60	1,747.00	186.40	11.94%
<a href="#">101-45200-53325</a>	REFUSE DISPOSAL	3,157.86	3,370.85	2,878.71	4,161.60	4,245.00	83.40	2.00%
<a href="#">101-45200-53330</a>	SEWER UTILITIES	294.14	288.03	261.00	412.08	416.00	3.92	0.95%
<a href="#">101-45200-53410</a>	MAINTENANCE AGREEMENTS	0.00	1,127.00	974.00	2,500.00	3,000.00	500.00	20.00%
<a href="#">101-45200-53415</a>	EQUIPMENT REPAIRS & MAINTEN	12,550.13	20,866.27	14,085.26	19,000.00	20,000.00	1,000.00	5.26%
<a href="#">101-45200-53420</a>	BLDG REPAIR & MAINTENANCE	12,610.67	17,691.86	6,747.94	15,600.00	17,000.00	1,400.00	8.97%

**Budget Comparison Report**

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">101-45200-53425</a>	OTHER REPAIRS & MAINTENANC	120,904.19	121,485.28	163,227.54	140,000.00	125,000.00	-15,000.00	-10.71%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>218,657.31</b>	<b>233,310.75</b>	<b>261,583.75</b>	<b>262,910.28</b>	<b>252,241.00</b>	<b>-10,669.28</b>	<b>-4.06%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>								
<a href="#">101-45200-54110</a>	GENERAL SUPPLIES	61,122.12	58,502.59	59,677.99	58,500.00	60,000.00	1,500.00	2.56%
<a href="#">101-45200-54120</a>	MOTOR FUELS,LUBRICANTS & AI	16,134.40	16,831.08	9,734.63	14,000.00	15,000.00	1,000.00	7.14%
<a href="#">101-45200-54150</a>	EQUIPMENT/TOOLS UP TO 5,000	9,873.19	19,044.59	7,570.58	14,000.00	15,000.00	1,000.00	7.14%
<a href="#">101-45200-54160</a>	SAFETY WEAR & EQUIPMENT	637.66	904.91	185.88	575.00	700.00	125.00	21.74%
<a href="#">101-45200-54340</a>	GEN MDSE PURCHASES	12,188.95	14,187.82	3,625.40	17,000.00	15,000.00	-2,000.00	-11.76%
<a href="#">101-45200-54450</a>	ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>		<b>99,956.32</b>	<b>109,470.99</b>	<b>80,794.48</b>	<b>104,075.00</b>	<b>105,700.00</b>	<b>1,625.00</b>	<b>1.56%</b>
<b>Category: 55 - CAPITAL</b>								
<a href="#">101-45200-55130</a>	IMPR OTHER THAN BILDINGS	5,763.99	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 55 - CAPITAL:</b>		<b>5,763.99</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">101-45200-58155</a>	LICENSES AND TAXES	1,724.00	1,268.75	368.75	2,300.00	2,500.00	200.00	8.70%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>1,724.00</b>	<b>1,268.75</b>	<b>368.75</b>	<b>2,300.00</b>	<b>2,500.00</b>	<b>200.00</b>	<b>8.70%</b>
<b>Total Expense:</b>		<b>752,427.88</b>	<b>756,414.16</b>	<b>722,415.86</b>	<b>808,991.02</b>	<b>829,223.28</b>	<b>20,232.26</b>	<b>2.50%</b>
<b>Total Department: 45200 - PARKS:</b>		<b>-694,865.44</b>	<b>-676,954.05</b>	<b>-705,551.63</b>	<b>-747,741.02</b>	<b>-753,223.28</b>	<b>-5,482.26</b>	<b>0.73%</b>
<b>Department: 45300 - AQUATIC CENTER</b>								
<b>Revenue</b>								
<b>Category: 34 - CHARGES FOR SERVICES</b>								
<a href="#">101-45300-34160</a>	USER FEES	67,124.92	70,826.60	16,484.50	75,000.00	75,000.00	0.00	0.00%
<a href="#">101-45300-34165</a>	CONCESSIONS	14,798.89	17,747.20	0.00	16,000.00	16,000.00	0.00	0.00%
<b>Total Category: 34 - CHARGES FOR SERVICES:</b>		<b>81,923.81</b>	<b>88,573.80</b>	<b>16,484.50</b>	<b>91,000.00</b>	<b>91,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>		<b>81,923.81</b>	<b>88,573.80</b>	<b>16,484.50</b>	<b>91,000.00</b>	<b>91,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>								
<b>Category: 51 - SALARIES &amp; WAGES</b>								
<a href="#">101-45300-51120</a>	PART TIME EMPLOYEES	87,326.98	83,507.80	64,218.52	105,996.39	105,996.39	0.00	0.00%
<b>Total Category: 51 - SALARIES &amp; WAGES:</b>		<b>87,326.98</b>	<b>83,507.80</b>	<b>64,218.52</b>	<b>105,996.39</b>	<b>105,996.39</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 52 - EMPLOYEE BENEFITS</b>								
<a href="#">101-45300-52120</a>	FICA CONTRIBUTIONS	5,497.09	5,291.02	4,029.06	6,571.78	6,571.78	0.00	0.00%
<a href="#">101-45300-52130</a>	MEDICARE CONTRIBUTIONS	1,285.52	1,237.37	942.30	1,536.95	1,536.95	0.00	0.00%
<a href="#">101-45300-52420</a>	WORK COMP INSURANCE PREM	6,497.00	-657.00	3,628.00	4,006.00	4,307.00	301.00	7.51%
<b>Total Category: 52 - EMPLOYEE BENEFITS:</b>		<b>13,279.61</b>	<b>5,871.39</b>	<b>8,599.36</b>	<b>12,114.73</b>	<b>12,415.73</b>	<b>301.00</b>	<b>2.48%</b>
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">101-45300-53110</a>	GENERAL PROFESSIONAL SERVIC	0.00	16,811.42	0.00	10,000.00	7,500.00	-2,500.00	-25.00%

Budget Comparison Report

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">101-45300-53140</a>	PHONE SERVICES	684.99	745.00	114.00	1,500.00	1,500.00	0.00	0.00%
<a href="#">101-45300-53150</a>	ALARMS SERVICE	263.40	263.40	263.40	300.00	300.00	0.00	0.00%
<a href="#">101-45300-53210</a>	GENERAL LIABILITY INSURANCE	7,002.00	7,202.00	7,573.00	7,324.00	7,852.00	528.00	7.21%
<a href="#">101-45300-53310</a>	ELECTRIC UTILITIES	13,289.62	5,715.42	7,282.71	13,130.00	13,130.00	0.00	0.00%
<a href="#">101-45300-53315</a>	WATER UTILITIES	16,089.73	13,976.91	17,676.79	21,600.00	21,600.00	0.00	0.00%
<a href="#">101-45300-53320</a>	GAS UTILITIES	5,814.39	6,633.28	2,661.00	8,323.20	6,901.00	-1,422.20	-17.09%
<a href="#">101-45300-53325</a>	REFUSE DISPOSAL	257.13	352.38	237.41	468.18	478.00	9.82	2.10%
<a href="#">101-45300-53330</a>	SEWER UTILITIES	316.64	372.99	274.87	257.55	381.00	123.45	47.93%
<a href="#">101-45300-53415</a>	EQUIPMENT REPAIRS & MAINTENANCE	8,148.99	8,161.92	1,213.06	10,000.00	15,000.00	5,000.00	50.00%
<a href="#">101-45300-53420</a>	BLDG REPAIR & MAINTENANCE	20,926.68	2,298.85	160.96	7,000.00	10,000.00	3,000.00	42.86%
<a href="#">101-45300-53425</a>	OTHER REPAIRS & MAINTENANCE	4,774.77	5,160.22	884.81	5,600.00	6,000.00	400.00	7.14%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>77,568.34</b>	<b>67,693.79</b>	<b>38,342.01</b>	<b>85,502.93</b>	<b>90,642.00</b>	<b>5,139.07</b>	<b>6.01%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPITAL)</b>								
<a href="#">101-45300-54110</a>	GENERAL SUPPLIES	35,995.30	39,554.01	25,331.04	37,500.00	40,000.00	2,500.00	6.67%
<a href="#">101-45300-54150</a>	EQUIPMENT/TOOLS UP TO 5,000	4,499.65	3,899.10	2,429.87	4,500.00	5,000.00	500.00	11.11%
<a href="#">101-45300-54340</a>	GEN MDSE PURCHASES	11,474.96	14,211.41	0.00	12,000.00	12,000.00	0.00	0.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPITAL):</b>		<b>51,969.91</b>	<b>57,664.52</b>	<b>27,760.91</b>	<b>54,000.00</b>	<b>57,000.00</b>	<b>3,000.00</b>	<b>5.56%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">101-45300-58115</a>	BANK CHARGES	0.00	169.42	0.00	500.00	500.00	0.00	0.00%
<a href="#">101-45300-58155</a>	LICENSES AND TAXES	695.00	631.00	20.00	0.00	0.00	0.00	0.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>695.00</b>	<b>800.42</b>	<b>20.00</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expense:</b>		<b>230,839.84</b>	<b>215,537.92</b>	<b>138,940.80</b>	<b>258,114.05</b>	<b>266,554.12</b>	<b>8,440.07</b>	<b>3.27%</b>
<b>Total Department: 45300 - AQUATIC CENTER:</b>		<b>-148,916.03</b>	<b>-126,964.12</b>	<b>-122,456.30</b>	<b>-167,114.05</b>	<b>-175,554.12</b>	<b>-8,440.07</b>	<b>5.05%</b>
<b>Department: 45400 - BAND</b>								
<b>Revenue</b>								
<b>Category: 33 - INTERGOVERNMENTAL</b>								
<a href="#">101-45400-33310</a>	LOCAL FUNDS	5,711.50	5,767.77	0.00	5,700.00	6,000.00	300.00	5.26%
<b>Total Category: 33 - INTERGOVERNMENTAL:</b>		<b>5,711.50</b>	<b>5,767.77</b>	<b>0.00</b>	<b>5,700.00</b>	<b>6,000.00</b>	<b>300.00</b>	<b>5.26%</b>
<b>Total Revenue:</b>		<b>5,711.50</b>	<b>5,767.77</b>	<b>0.00</b>	<b>5,700.00</b>	<b>6,000.00</b>	<b>300.00</b>	<b>5.26%</b>
<b>Expense</b>								
<b>Category: 51 - SALARIES &amp; WAGES</b>								
<a href="#">101-45400-51120</a>	PART TIME EMPLOYEES	8,593.60	9,430.91	7,245.43	10,490.00	10,490.00	0.00	0.00%
<b>Total Category: 51 - SALARIES &amp; WAGES:</b>		<b>8,593.60</b>	<b>9,430.91</b>	<b>7,245.43</b>	<b>10,490.00</b>	<b>10,490.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 52 - EMPLOYEE BENEFITS</b>								
<a href="#">101-45400-52120</a>	FICA CONTRIBUTIONS	532.81	584.76	0.00	650.38	650.38	0.00	0.00%
<a href="#">101-45400-52130</a>	MEDICARE CONTRIBUTIONS	124.66	136.81	0.00	152.11	152.11	0.00	0.00%
<a href="#">101-45400-52410</a>	UNEMPLOYMENT BENEFIT PAYM	0.00	0.00	2.42	0.00	0.00	0.00	0.00%

**Budget Comparison Report**

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">101-45400-52420</a>	WORK COMP INSURANCE PREM	33.00	282.00	314.00	311.00	344.00	33.00	10.61%
	<b>Total Category: 52 - EMPLOYEE BENEFITS:</b>	<b>690.47</b>	<b>1,003.57</b>	<b>316.42</b>	<b>1,113.49</b>	<b>1,146.49</b>	<b>33.00</b>	<b>2.96%</b>
	<b>Category: 53 - PURCHASED SERVICES</b>							
<a href="#">101-45400-53210</a>	GENERAL LIABILITY INSURANCE	201.00	194.00	143.00	202.00	196.00	-6.00	-2.97%
	<b>Total Category: 53 - PURCHASED SERVICES:</b>	<b>201.00</b>	<b>194.00</b>	<b>143.00</b>	<b>202.00</b>	<b>196.00</b>	<b>-6.00</b>	<b>-2.97%</b>
	<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>							
<a href="#">101-45400-54110</a>	GENERAL SUPPLIES	1,586.38	181.78	0.00	0.00	400.00	400.00	0.00%
	<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>	<b>1,586.38</b>	<b>181.78</b>	<b>0.00</b>	<b>0.00</b>	<b>400.00</b>	<b>400.00</b>	<b>0.00%</b>
	<b>Total Expense:</b>	<b>11,071.45</b>	<b>10,810.26</b>	<b>7,704.85</b>	<b>11,805.49</b>	<b>12,232.49</b>	<b>427.00</b>	<b>3.62%</b>
	<b>Total Department: 45400 - BAND:</b>	<b>-5,359.95</b>	<b>-5,042.49</b>	<b>-7,704.85</b>	<b>-6,105.49</b>	<b>-6,232.49</b>	<b>-127.00</b>	<b>2.08%</b>
<b>Department: 45500 - LIBRARY</b>								
	<b>Expense</b>							
	<b>Category: 58 - OTHER EXPENDITURES</b>							
<a href="#">101-45500-58110</a>	APPROPRIATIONS	0.00	0.00	655,134.00	655,134.00	669,799.00	14,665.00	2.24%
	<b>Total Category: 58 - OTHER EXPENDITURES:</b>	<b>0.00</b>	<b>0.00</b>	<b>655,134.00</b>	<b>655,134.00</b>	<b>669,799.00</b>	<b>14,665.00</b>	<b>2.24%</b>
	<b>Total Expense:</b>	<b>0.00</b>	<b>0.00</b>	<b>655,134.00</b>	<b>655,134.00</b>	<b>669,799.00</b>	<b>14,665.00</b>	<b>2.24%</b>
	<b>Total Department: 45500 - LIBRARY:</b>	<b>0.00</b>	<b>0.00</b>	<b>655,134.00</b>	<b>655,134.00</b>	<b>669,799.00</b>	<b>14,665.00</b>	<b>2.24%</b>
<b>Department: 45600 - COMMUNITY EDUCATION</b>								
	<b>Revenue</b>							
	<b>Category: 34 - CHARGES FOR SERVICES</b>							
<a href="#">101-45600-34160</a>	USER FEES	117,292.00	117,301.10	45,834.75	135,000.00	125,000.00	-10,000.00	-7.41%
	<b>Total Category: 34 - CHARGES FOR SERVICES:</b>	<b>117,292.00</b>	<b>117,301.10</b>	<b>45,834.75</b>	<b>135,000.00</b>	<b>125,000.00</b>	<b>-10,000.00</b>	<b>-7.41%</b>
	<b>Total Revenue:</b>	<b>117,292.00</b>	<b>117,301.10</b>	<b>45,834.75</b>	<b>135,000.00</b>	<b>125,000.00</b>	<b>-10,000.00</b>	<b>-7.41%</b>
	<b>Expense</b>							
	<b>Category: 51 - SALARIES &amp; WAGES</b>							
<a href="#">101-45600-51110</a>	FULL TIME EMPLOYEES	28,199.61	42,080.88	46,568.96	53,678.58	58,539.20	4,860.62	9.06%
<a href="#">101-45600-51120</a>	PART TIME EMPLOYEES	56,126.91	58,822.37	23,993.89	65,435.37	64,355.89	-1,079.48	-1.65%
<a href="#">101-45600-51130</a>	SEVERANCE PAY	8,462.84	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-45600-51140</a>	SICK PAY	33,442.43	2,389.13	528.13	0.00	0.00	0.00	0.00%
<a href="#">101-45600-51150</a>	VACATION PAY	12,875.54	2,269.00	995.55	0.00	0.00	0.00	0.00%
<a href="#">101-45600-51160</a>	HOLIDAY PAY	1,665.48	1,897.75	1,381.77	0.00	0.00	0.00	0.00%
<a href="#">101-45600-51170</a>	FLOATING HOLIDAY PAY	152.01	126.87	71.37	0.00	0.00	0.00	0.00%
	<b>Total Category: 51 - SALARIES &amp; WAGES:</b>	<b>140,924.82</b>	<b>107,586.00</b>	<b>73,539.67</b>	<b>119,113.95</b>	<b>122,895.09</b>	<b>3,781.14</b>	<b>3.17%</b>
	<b>Category: 52 - EMPLOYEE BENEFITS</b>							
<a href="#">101-45600-52110</a>	PERA CONTRIBUTIONS	2,477.73	3,643.12	4,837.54	4,025.88	4,390.44	364.56	9.06%
<a href="#">101-45600-52120</a>	FICA CONTRIBUTIONS	5,459.10	6,638.98	4,594.77	7,385.08	7,619.50	234.42	3.17%

Budget Comparison Report

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">101-45600-52130</a>	MEDICARE CONTRIBUTIONS	1,276.81	1,552.77	1,074.59	1,727.16	1,781.98	54.82	3.17%
<a href="#">101-45600-52210</a>	HEALTH INSURANCE	-593.59	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-45600-52220</a>	DENTAL INSURANCE	816.57	1,075.35	1,266.12	1,253.64	1,230.36	-23.28	-1.86%
<a href="#">101-45600-52230</a>	LIFE INSURANCE & LTD	82.61	125.52	119.07	138.57	149.29	10.72	7.74%
<a href="#">101-45600-52410</a>	UNEMPLOYEMENT BENEFIT PAY	0.00	2.46	18.02	0.00	0.00	0.00	0.00%
<a href="#">101-45600-52420</a>	WORK COMP INSURANCE PREM	3,278.00	5,735.00	3,485.00	3,556.00	3,934.00	378.00	10.63%
<b>Total Category: 52 - EMPLOYEE BENEFITS:</b>		<b>12,797.23</b>	<b>18,773.20</b>	<b>15,395.11</b>	<b>18,086.33</b>	<b>19,105.57</b>	<b>1,019.24</b>	<b>5.64%</b>
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">101-45600-53110</a>	GENERAL PROFESSIONAL SERVIC	38.50	25.00	1,450.00	0.00	0.00	0.00	0.00%
<a href="#">101-45600-53125</a>	INSTRUCTORS SERVICES	14,618.92	12,696.60	3,860.09	15,500.00	15,500.00	0.00	0.00%
<a href="#">101-45600-53140</a>	PHONE SERVICES	30.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-45600-53165</a>	TRAVEL, CONFERENCES, & SCHO	170.00	369.00	20.00	650.00	650.00	0.00	0.00%
<a href="#">101-45600-53210</a>	GENERAL LIABILITY INSURANCE	715.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>15,572.42</b>	<b>13,090.60</b>	<b>5,330.09</b>	<b>16,150.00</b>	<b>16,150.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>								
<a href="#">101-45600-54110</a>	GENERAL SUPPLIES	22,283.05	23,433.02	18,417.26	27,000.00	25,000.00	-2,000.00	-7.41%
<a href="#">101-45600-54450</a>	ADVERTISING	58.79	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>		<b>22,341.84</b>	<b>23,433.02</b>	<b>18,417.26</b>	<b>27,000.00</b>	<b>25,000.00</b>	<b>-2,000.00</b>	<b>-7.41%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">101-45600-58145</a>	DUES & SUBSCRIPTIONS	0.00	0.00	590.46	300.00	300.00	0.00	0.00%
<a href="#">101-45600-58180</a>	REFUNDS & REIMBURSEMENTS	240.00	202.00	320.00	1,000.00	1,000.00	0.00	0.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>240.00</b>	<b>202.00</b>	<b>910.46</b>	<b>1,300.00</b>	<b>1,300.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expense:</b>		<b>191,876.31</b>	<b>163,084.82</b>	<b>113,592.59</b>	<b>181,650.28</b>	<b>184,450.66</b>	<b>2,800.38</b>	<b>1.54%</b>
<b>Total Department: 45600 - COMMUNITY EDUCATION:</b>		<b>-74,584.31</b>	<b>-45,783.72</b>	<b>-67,757.84</b>	<b>-46,650.28</b>	<b>-59,450.66</b>	<b>-12,800.38</b>	<b>27.44%</b>
<b>Department: 45700 - RECREATION</b>								
<b>Revenue</b>								
<b>Category: 33 - INTERGOVERNMENTAL</b>								
<a href="#">101-45700-33310</a>	LOCAL FUNDS	0.00	0.00	5,450.00	0.00	0.00	0.00	0.00%
<b>Total Category: 33 - INTERGOVERNMENTAL:</b>		<b>0.00</b>	<b>0.00</b>	<b>5,450.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 34 - CHARGES FOR SERVICES</b>								
<a href="#">101-45700-34160</a>	USER FEES	216,057.57	215,890.79	89,774.69	205,500.00	205,500.00	0.00	0.00%
<b>Total Category: 34 - CHARGES FOR SERVICES:</b>		<b>216,057.57</b>	<b>215,890.79</b>	<b>89,774.69</b>	<b>205,500.00</b>	<b>205,500.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>		<b>216,057.57</b>	<b>215,890.79</b>	<b>95,224.69</b>	<b>205,500.00</b>	<b>205,500.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>								
<b>Category: 51 - SALARIES &amp; WAGES</b>								
<a href="#">101-45700-51110</a>	FULL TIME EMPLOYEES	53,042.19	51,474.49	51,572.11	63,794.01	66,539.20	2,745.19	4.30%

**Budget Comparison Report**

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">101-45700-51115</a>	FULL TIME EMPLOYEES OVERTIM	442.34	59.16	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-45700-51120</a>	PART TIME EMPLOYEES	61,198.13	55,460.92	24,803.03	77,537.12	77,537.12	0.00	0.00%
<a href="#">101-45700-51140</a>	SICK PAY	1,133.42	3,314.48	807.96	0.00	0.00	0.00	0.00%
<a href="#">101-45700-51150</a>	VACATION PAY	4,439.53	4,802.97	3,602.05	0.00	0.00	0.00	0.00%
<a href="#">101-45700-51160</a>	HOLIDAY PAY	2,393.04	2,429.24	1,665.48	0.00	0.00	0.00	0.00%
<a href="#">101-45700-51170</a>	FLOATING HOLIDAY PAY	229.04	240.00	247.84	0.00	0.00	0.00	0.00%
<b>Total Category: 51 - SALARIES &amp; WAGES:</b>		<b>122,877.69</b>	<b>117,781.26</b>	<b>82,698.47</b>	<b>141,331.13</b>	<b>144,076.32</b>	<b>2,745.19</b>	<b>1.94%</b>
<b>Category: 52 - EMPLOYEE BENEFITS</b>								
<a href="#">101-45700-52110</a>	PERA CONTRIBUTIONS	5,105.56	5,085.27	4,500.50	4,784.55	4,990.44	205.89	4.30%
<a href="#">101-45700-52120</a>	FICA CONTRIBUTIONS	7,091.70	6,820.22	4,906.78	8,762.53	8,932.73	170.20	1.94%
<a href="#">101-45700-52130</a>	MEDICARE CONTRIBUTIONS	1,658.49	1,594.98	1,147.48	2,049.31	2,089.11	39.80	1.94%
<a href="#">101-45700-52210</a>	HEALTH INSURANCE	16,467.49	17,595.12	8,620.43	20,010.03	0.00	-20,010.03	-100.00%
<a href="#">101-45700-52215</a>	INSURANCE BENEFITS ALLOTMEI	2,000.00	2,000.16	1,000.08	0.00	0.00	0.00	0.00%
<a href="#">101-45700-52220</a>	DENTAL INSURANCE	1,218.57	1,075.35	1,281.50	1,253.64	1,230.36	-23.28	-1.86%
<a href="#">101-45700-52230</a>	LIFE INSURANCE & LTD	152.28	155.04	139.80	157.80	164.49	6.69	4.24%
<a href="#">101-45700-52410</a>	UNEMPLOYMENT BENEFIT PAYM	179.09	6.92	32.48	0.00	0.00	0.00	0.00%
<a href="#">101-45700-52420</a>	WORK COMP INSURANCE PREM	254.00	4,178.00	4,123.00	4,338.00	4,668.00	330.00	7.61%
<b>Total Category: 52 - EMPLOYEE BENEFITS:</b>		<b>34,127.18</b>	<b>38,511.06</b>	<b>25,752.05</b>	<b>41,355.86</b>	<b>22,075.13</b>	<b>-19,280.73</b>	<b>-46.62%</b>
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">101-45700-53110</a>	GENERAL PROFESSIONAL SERVIC	25.00	25.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-45700-53125</a>	INSTRUCTORS SERVICES	31,456.00	17,610.00	17,214.50	23,500.00	23,500.00	0.00	0.00%
<a href="#">101-45700-53140</a>	PHONE SERVICES	0.00	64.98	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-45700-53145</a>	POSTAGE SERVICE	0.84	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">101-45700-53165</a>	TRAVEL, CONFERENCES, & SCHO	395.00	30.00	0.00	650.00	650.00	0.00	0.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>31,876.84</b>	<b>17,729.98</b>	<b>17,214.50</b>	<b>24,150.00</b>	<b>24,150.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>								
<a href="#">101-45700-54110</a>	GENERAL SUPPLIES	38,602.95	47,835.99	7,638.66	44,000.00	44,000.00	0.00	0.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>		<b>38,602.95</b>	<b>47,835.99</b>	<b>7,638.66</b>	<b>44,000.00</b>	<b>44,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">101-45700-58145</a>	DUES & SUBSCRIPTIONS	15.00	0.00	0.00	400.00	400.00	0.00	0.00%
<a href="#">101-45700-58180</a>	REFUNDS & REIMBURSEMENTS	95.00	10.00	130.00	350.00	350.00	0.00	0.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>110.00</b>	<b>10.00</b>	<b>130.00</b>	<b>750.00</b>	<b>750.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expense:</b>		<b>227,594.66</b>	<b>221,868.29</b>	<b>133,433.68</b>	<b>251,586.99</b>	<b>235,051.45</b>	<b>-16,535.54</b>	<b>-6.57%</b>
<b>Total Department: 45700 - RECREATION:</b>		<b>-11,537.09</b>	<b>-5,977.50</b>	<b>-38,208.99</b>	<b>-46,086.99</b>	<b>-29,551.45</b>	<b>16,535.54</b>	<b>-35.88%</b>
<b>Report Total:</b>		<b>995,032.68</b>	<b>855,155.05</b>	<b>-985,834.39</b>	<b>-166,873.73</b>	<b>-142,000.00</b>	<b>24,873.73</b>	<b>-14.91%</b>

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Department: 00000 - UNDESIGNATED</b>							
<b>Revenue</b>							
31 - TAXES	5,094,404.65	5,167,826.11	5,105,326.40	5,390,747.00	5,569,630.00	178,883.00	3.32%
33 - INTERGOVERNMENTAL	2,486,623.81	2,506,844.42	1,802,959.12	2,590,715.00	2,646,488.00	55,773.00	2.15%
34 - CHARGES FOR SERVICES	542,948.80	523,536.00	539,752.00	539,002.00	556,520.00	17,518.00	3.25%
36 - MISCELLANEOUS	918,484.13	984,765.34	843,681.20	935,479.00	970,773.00	35,294.00	3.77%
39 - OTHER FINANCING REVENUE	390,334.36	225,000.00	300,000.00	300,000.00	300,000.00	0.00	0.00%
<b>Total Revenue:</b>	<b>9,432,795.75</b>	<b>9,407,971.87</b>	<b>8,591,718.72</b>	<b>9,755,943.00</b>	<b>10,043,411.00</b>	<b>287,468.00</b>	<b>2.95%</b>
<b>Total Department: 00000 - UNDESIGNATED:</b>	<b>9,432,795.75</b>	<b>9,407,971.87</b>	<b>8,591,718.72</b>	<b>9,755,943.00</b>	<b>10,043,411.00</b>	<b>287,468.00</b>	<b>2.95%</b>
<b>Department: 41100 - MAYOR &amp; COUNCIL</b>							
<b>Expense</b>							
51 - SALARIES & WAGES	45,869.88	49,645.24	40,102.94	47,131.56	51,249.78	4,118.22	8.74%
52 - EMPLOYEE BENEFITS	6,049.83	6,716.88	6,652.04	7,189.84	7,946.40	756.56	10.52%
53 - PURCHASED SERVICES	60,376.43	21,429.80	5,041.03	17,845.00	22,472.00	4,627.00	25.93%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	72,668.49	21,255.90	11,509.75	28,500.00	26,900.00	-1,600.00	-5.61%
58 - OTHER EXPENDITURES	61,431.00	72,469.00	79,495.00	107,642.00	86,754.35	-20,887.65	-19.40%
<b>Total Expense:</b>	<b>246,395.63</b>	<b>171,516.82</b>	<b>142,800.76</b>	<b>208,308.40</b>	<b>195,322.53</b>	<b>-12,985.87</b>	<b>-6.23%</b>
<b>Total Department: 41100 - MAYOR &amp; COUNCIL:</b>	<b>246,395.63</b>	<b>171,516.82</b>	<b>142,800.76</b>	<b>208,308.40</b>	<b>195,322.53</b>	<b>-12,985.87</b>	<b>-6.23%</b>
<b>Department: 41200 - CABLE COMMISSION</b>							
<b>Revenue</b>							
32 - LICENSES & PERMITS	0.00	0.00	2,640.00	0.00	0.00	0.00	0.00%
34 - CHARGES FOR SERVICES	717.99	612.48	172.24	500.00	500.00	0.00	0.00%
<b>Total Revenue:</b>	<b>717.99</b>	<b>612.48</b>	<b>2,812.24</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>							
51 - SALARIES & WAGES	115,042.24	114,764.14	113,609.16	120,518.96	131,000.69	10,481.73	8.70%
52 - EMPLOYEE BENEFITS	43,377.99	41,227.94	40,640.72	43,625.46	46,671.77	3,046.31	6.98%
53 - PURCHASED SERVICES	7,351.34	9,229.93	5,726.62	11,761.00	11,361.00	-400.00	-3.40%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	6,193.43	5,943.00	8,533.66	5,950.00	5,650.00	-300.00	-5.04%
58 - OTHER EXPENDITURES	1,942.00	2,084.40	3,284.34	1,250.00	1,150.00	-100.00	-8.00%
<b>Total Expense:</b>	<b>173,907.00</b>	<b>173,249.41</b>	<b>171,794.50</b>	<b>183,105.42</b>	<b>195,833.46</b>	<b>12,728.04</b>	<b>6.95%</b>
<b>Total Department: 41200 - CABLE COMMISSION:</b>	<b>-173,189.01</b>	<b>-172,636.93</b>	<b>-168,982.26</b>	<b>-182,605.42</b>	<b>-195,333.46</b>	<b>-12,728.04</b>	<b>6.97%</b>
<b>Department: 41300 - CITY ADMINISTRATION</b>							
<b>Revenue</b>							
32 - LICENSES & PERMITS	64,613.84	51,892.25	-2,266.35	55,290.00	56,040.00	750.00	1.36%
36 - MISCELLANEOUS	10,814.26	15,102.38	3,946.00	5,000.00	5,000.00	0.00	0.00%

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Total Revenue:</b>	<b>75,428.10</b>	<b>66,994.63</b>	<b>1,679.65</b>	<b>60,290.00</b>	<b>61,040.00</b>	<b>750.00</b>	<b>1.24%</b>
<b>Expense</b>							
51 - SALARIES & WAGES	388,447.23	378,811.01	341,062.29	346,451.34	364,363.55	17,912.21	5.17%
52 - EMPLOYEE BENEFITS	121,954.07	113,383.63	117,543.65	126,649.11	133,306.88	6,657.77	5.26%
53 - PURCHASED SERVICES	31,987.55	22,810.80	19,296.76	65,030.00	55,383.00	-9,647.00	-14.83%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	16,015.11	3,306.57	10,811.57	5,500.00	5,500.00	0.00	0.00%
58 - OTHER EXPENDITURES	1,851.33	1,547.99	12,875.32	2,894.00	2,414.00	-480.00	-16.59%
<b>Total Expense:</b>	<b>560,255.29</b>	<b>519,860.00</b>	<b>501,589.59</b>	<b>546,524.45</b>	<b>560,967.43</b>	<b>14,442.98</b>	<b>2.64%</b>
<b>Total Department: 41300 - CITY ADMINISTRATION:</b>	<b>-484,827.19</b>	<b>-452,865.37</b>	<b>-499,909.94</b>	<b>-486,234.45</b>	<b>-499,927.43</b>	<b>-13,692.98</b>	<b>2.82%</b>
<b>Department: 41400 - FINANCE</b>							
<b>Revenue</b>							
34 - CHARGES FOR SERVICES	2,070.00	1,320.00	360.00	2,000.00	1,300.00	-700.00	-35.00%
35 - FINES & FORFEITURES	30.00	0.00	0.00	0.00	0.00	0.00	0.00%
36 - MISCELLANEOUS	49,228.70	2,057.81	30.00	500.00	500.00	0.00	0.00%
<b>Total Revenue:</b>	<b>51,328.70</b>	<b>3,377.81</b>	<b>390.00</b>	<b>2,500.00</b>	<b>1,800.00</b>	<b>-700.00</b>	<b>-28.00%</b>
<b>Expense</b>							
51 - SALARIES & WAGES	207,979.46	236,067.20	236,067.85	256,073.52	272,803.20	16,729.68	6.53%
52 - EMPLOYEE BENEFITS	84,680.26	87,266.55	96,414.54	104,887.94	111,121.74	6,233.80	5.94%
53 - PURCHASED SERVICES	24,547.03	5,487.41	46,010.59	46,224.00	49,731.72	3,507.72	7.59%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	5,739.63	15,468.05	20,828.05	40,073.00	7,300.00	-32,773.00	-81.78%
58 - OTHER EXPENDITURES	100.00	1,328.62	329.99	220.00	140.00	-80.00	-36.36%
<b>Total Expense:</b>	<b>323,046.38</b>	<b>345,617.83</b>	<b>399,651.02</b>	<b>447,478.46</b>	<b>441,096.66</b>	<b>-6,381.80</b>	<b>-1.43%</b>
<b>Total Department: 41400 - FINANCE:</b>	<b>-271,717.68</b>	<b>-342,240.02</b>	<b>-399,261.02</b>	<b>-444,978.46</b>	<b>-439,296.66</b>	<b>5,681.80</b>	<b>-1.28%</b>
<b>Department: 41500 - ASSESSING</b>							
<b>Revenue</b>							
34 - CHARGES FOR SERVICES	1,029.13	974.76	15.00	100.00	750.00	650.00	650.00%
<b>Total Revenue:</b>	<b>1,029.13</b>	<b>974.76</b>	<b>15.00</b>	<b>100.00</b>	<b>750.00</b>	<b>650.00</b>	<b>650.00%</b>
<b>Expense</b>							
51 - SALARIES & WAGES	203,293.31	210,748.45	207,653.08	223,483.70	228,420.58	4,936.88	2.21%
52 - EMPLOYEE BENEFITS	87,294.22	91,675.93	89,848.62	98,307.38	102,769.33	4,461.95	4.54%
53 - PURCHASED SERVICES	12,709.53	14,786.72	14,309.32	26,272.00	29,633.00	3,361.00	12.79%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	1,730.90	1,672.07	436.03	3,720.00	2,950.00	-770.00	-20.70%
58 - OTHER EXPENDITURES	710.00	1,056.25	1,816.58	1,640.00	1,640.00	0.00	0.00%
<b>Total Expense:</b>	<b>305,737.96</b>	<b>319,939.42</b>	<b>314,063.63</b>	<b>353,423.08</b>	<b>365,412.91</b>	<b>11,989.83</b>	<b>3.39%</b>
<b>Total Department: 41500 - ASSESSING:</b>	<b>-304,708.83</b>	<b>-318,964.66</b>	<b>-314,048.63</b>	<b>-353,323.08</b>	<b>-364,662.91</b>	<b>-11,339.83</b>	<b>3.21%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Department: 41600 - LEGAL</b>							
<b>Revenue</b>							
35 - FINES & FORFEITURES	524.94	804.55	3,428.21	50.00	50.00	0.00	0.00%
<b>Total Revenue:</b>	<b>524.94</b>	<b>804.55</b>	<b>3,428.21</b>	<b>50.00</b>	<b>50.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	124,064.47	127,694.08	133,330.59	130,953.61	134,214.00	3,260.39	2.49%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	36.00	261.69	139.56	500.00	500.00	0.00	0.00%
58 - OTHER EXPENDITURES	0.00	0.00	180.00	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>124,100.47</b>	<b>127,955.77</b>	<b>133,650.15</b>	<b>131,453.61</b>	<b>134,714.00</b>	<b>3,260.39</b>	<b>2.48%</b>
<b>Total Department: 41600 - LEGAL:</b>	<b>-123,575.53</b>	<b>-127,151.22</b>	<b>-130,221.94</b>	<b>-131,403.61</b>	<b>-134,664.00</b>	<b>-3,260.39</b>	<b>2.48%</b>
<b>Department: 41700 - BUILDING MAINTENANCE</b>							
<b>Revenue</b>							
34 - CHARGES FOR SERVICES	35,728.83	41,201.82	21,448.77	21,383.00	31,383.00	10,000.00	46.77%
<b>Total Revenue:</b>	<b>35,728.83</b>	<b>41,201.82</b>	<b>21,448.77</b>	<b>21,383.00</b>	<b>31,383.00</b>	<b>10,000.00</b>	<b>46.77%</b>
<b>Expense</b>							
51 - SALARIES & WAGES	145,041.40	156,566.32	123,473.14	131,837.43	135,623.03	3,785.60	2.87%
52 - EMPLOYEE BENEFITS	53,952.72	57,339.97	58,345.14	55,285.41	58,280.95	2,995.54	5.42%
53 - PURCHASED SERVICES	61,320.91	68,853.28	18,461.53	69,182.64	65,948.00	-3,234.64	-4.68%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	19,638.16	13,618.47	8,008.95	13,900.00	13,900.00	0.00	0.00%
58 - OTHER EXPENDITURES	336.00	209.00	155.00	200.00	200.00	0.00	0.00%
<b>Total Expense:</b>	<b>280,289.19</b>	<b>296,587.04</b>	<b>208,443.76</b>	<b>270,405.48</b>	<b>273,951.98</b>	<b>3,546.50</b>	<b>1.31%</b>
<b>Total Department: 41700 - BUILDING MAINTENANCE:</b>	<b>-244,560.36</b>	<b>-255,385.22</b>	<b>-186,994.99</b>	<b>-249,022.48</b>	<b>-242,568.98</b>	<b>6,453.50</b>	<b>-2.59%</b>
<b>Department: 41750 - ADULT COMMUNITY CENTER</b>							
<b>Revenue</b>							
33 - INTERGOVERNMENTAL	6,380.54	3,914.33	3,749.54	3,400.00	3,400.00	0.00	0.00%
34 - CHARGES FOR SERVICES	17,386.67	18,489.97	6,262.42	16,000.00	16,000.00	0.00	0.00%
<b>Total Revenue:</b>	<b>23,767.21</b>	<b>22,404.30</b>	<b>10,011.96</b>	<b>19,400.00</b>	<b>19,400.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>							
51 - SALARIES & WAGES	96,620.96	100,345.56	57,322.85	106,691.89	108,917.49	2,225.60	2.09%
52 - EMPLOYEE BENEFITS	36,968.13	33,890.40	29,995.67	38,914.42	40,518.31	1,603.89	4.12%
53 - PURCHASED SERVICES	25,506.72	29,152.64	13,117.22	20,352.64	19,762.00	-590.64	-2.90%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	10,514.88	13,030.95	3,685.42	12,800.00	11,200.00	-1,600.00	-12.50%
58 - OTHER EXPENDITURES	565.32	534.04	355.68	625.00	500.00	-125.00	-20.00%
<b>Total Expense:</b>	<b>170,176.01</b>	<b>176,953.59</b>	<b>104,476.84</b>	<b>179,383.95</b>	<b>180,897.80</b>	<b>1,513.85</b>	<b>0.84%</b>
<b>Total Department: 41750 - ADULT COMMUNITY CENTER:</b>	<b>-146,408.80</b>	<b>-154,549.29</b>	<b>-94,464.88</b>	<b>-159,983.95</b>	<b>-161,497.80</b>	<b>-1,513.85</b>	<b>0.95%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Department: 41800 - INFORMATION TECHNOLOGY</b>							
<b>Revenue</b>							
34 - CHARGES FOR SERVICES	0.00	0.00	7,000.00	0.00	7,000.00	7,000.00	0.00%
<b>Total Revenue:</b>	<b>0.00</b>	<b>0.00</b>	<b>7,000.00</b>	<b>0.00</b>	<b>7,000.00</b>	<b>7,000.00</b>	<b>0.00%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	118,018.48	111,013.74	61,220.16	155,077.00	69,620.00	-85,457.00	-55.11%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	28,042.12	37,221.95	20,470.60	26,589.00	24,222.00	-2,367.00	-8.90%
58 - OTHER EXPENDITURES	584.85	2,636.62	32,219.11	16,460.00	28,440.00	11,980.00	72.78%
<b>Total Expense:</b>	<b>146,645.45</b>	<b>150,872.31</b>	<b>113,909.87</b>	<b>198,126.00</b>	<b>122,282.00</b>	<b>-75,844.00</b>	<b>-38.28%</b>
<b>Total Department: 41800 - INFORMATION TECHNOLOGY:</b>	<b>-146,645.45</b>	<b>-150,872.31</b>	<b>-106,909.87</b>	<b>-198,126.00</b>	<b>-115,282.00</b>	<b>82,844.00</b>	<b>-41.81%</b>
<b>Department: 41900 - GENERAL GOVERNMENT</b>							
<b>Revenue</b>							
33 - INTERGOVERNMENTAL	0.00	14,210.09	0.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>0.00</b>	<b>14,210.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	3,340.58	96,481.39	68,321.00	60,348.26	112,811.00	52,462.74	86.93%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	0.00	2,693.30	20,139.98	1,200.00	2,629.54	1,429.54	119.13%
58 - OTHER EXPENDITURES	165,311.36	179,381.79	134,457.01	166,250.00	183,250.00	17,000.00	10.23%
<b>Total Expense:</b>	<b>168,651.94</b>	<b>278,556.48</b>	<b>222,917.99</b>	<b>227,798.26</b>	<b>298,690.54</b>	<b>70,892.28</b>	<b>31.12%</b>
<b>Total Department: 41900 - GENERAL GOVERNMENT:</b>	<b>-168,651.94</b>	<b>-264,346.39</b>	<b>-222,917.99</b>	<b>-227,798.26</b>	<b>-298,690.54</b>	<b>-70,892.28</b>	<b>31.12%</b>
<b>Department: 42100 - POLICE ADMINISTRATION</b>							
<b>Revenue</b>							
33 - INTERGOVERNMENTAL	430,295.87	263,253.86	236,362.55	236,000.00	180,765.00	-55,235.00	-23.40%
34 - CHARGES FOR SERVICES	20,299.67	91,601.34	35,515.43	65,400.00	65,400.00	0.00	0.00%
35 - FINES & FORFEITURES	115,765.65	125,459.82	67,981.10	110,000.00	110,000.00	0.00	0.00%
36 - MISCELLANEOUS	132,928.30	99,372.54	90,883.66	104,139.00	102,000.00	-2,139.00	-2.05%
39 - OTHER FINANCING REVENUE	0.00	166,666.75	146,866.74	160,000.00	160,000.00	0.00	0.00%
<b>Total Revenue:</b>	<b>699,289.49</b>	<b>746,354.31</b>	<b>577,609.48</b>	<b>675,539.00</b>	<b>618,165.00</b>	<b>-57,374.00</b>	<b>-8.49%</b>
<b>Expense</b>							
51 - SALARIES & WAGES	1,846,654.05	1,801,675.65	1,814,979.83	1,963,245.59	2,028,014.27	64,768.68	3.30%
52 - EMPLOYEE BENEFITS	710,423.16	763,680.91	778,374.62	825,356.05	905,000.31	79,644.26	9.65%
53 - PURCHASED SERVICES	242,588.49	275,407.30	204,973.90	286,542.45	303,327.00	16,784.55	5.86%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	89,167.30	109,925.23	49,418.29	136,819.00	101,869.00	-34,950.00	-25.54%
55 - CAPITAL	80,101.85	11,445.00	0.00	0.00	0.00	0.00	0.00%
58 - OTHER EXPENDITURES	47,389.76	39,974.70	43,584.96	65,895.00	44,217.00	-21,678.00	-32.90%

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Total Expense:</b>	<b>3,016,324.61</b>	<b>3,002,108.79</b>	<b>2,891,331.60</b>	<b>3,277,858.09</b>	<b>3,382,427.58</b>	<b>104,569.49</b>	<b>3.19%</b>
<b>Total Department: 42100 - POLICE ADMINISTRATION:</b>	<b>-2,317,035.12</b>	<b>-2,255,754.48</b>	<b>-2,313,722.12</b>	<b>-2,602,319.09</b>	<b>-2,764,262.58</b>	<b>-161,943.49</b>	<b>6.22%</b>
<b>Department: 42200 - CHEMICAL ASSESSMENT TEAM</b>							
<b>Revenue</b>							
33 - INTERGOVERNMENTAL	0.00	0.00	45,469.73	0.00	60,000.00	60,000.00	0.00%
36 - MISCELLANEOUS	0.00	0.00	2,162.25	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>0.00</b>	<b>0.00</b>	<b>47,631.98</b>	<b>0.00</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>0.00%</b>
<b>Expense</b>							
51 - SALARIES & WAGES	26,732.24	21,494.97	16,522.13	23,678.00	23,678.00	0.00	0.00%
52 - EMPLOYEE BENEFITS	3,503.71	3,781.34	2,641.26	2,159.00	2,111.00	-48.00	-2.22%
53 - PURCHASED SERVICES	13,597.08	11,720.30	13,507.72	13,901.00	13,906.00	5.00	0.04%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	14,066.30	23,204.21	12,694.49	20,262.00	20,262.00	0.00	0.00%
<b>Total Expense:</b>	<b>57,899.33</b>	<b>60,200.82</b>	<b>45,365.60</b>	<b>60,000.00</b>	<b>59,957.00</b>	<b>-43.00</b>	<b>-0.07%</b>
<b>Total Department: 42200 - CHEMICAL ASSESSMENT TEAM:</b>	<b>-57,899.33</b>	<b>-60,200.82</b>	<b>2,266.38</b>	<b>-60,000.00</b>	<b>43.00</b>	<b>60,043.00</b>	<b>-100.07%</b>
<b>Department: 42300 - EMERGENCY MANAGEMENT SYSTEMS</b>							
<b>Expense</b>							
53 - PURCHASED SERVICES	7,175.48	5,698.17	22,344.03	8,828.00	18,424.00	9,596.00	108.70%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	0.00	726.06	6,766.83	1,000.00	1,000.00	0.00	0.00%
58 - OTHER EXPENDITURES	145.00	0.00	315.00	330.00	330.00	0.00	0.00%
<b>Total Expense:</b>	<b>7,320.48</b>	<b>6,424.23</b>	<b>29,425.86</b>	<b>10,158.00</b>	<b>19,754.00</b>	<b>9,596.00</b>	<b>94.47%</b>
<b>Total Department: 42300 - EMERGENCY MANAGEMENT SYSTEMS:</b>	<b>7,320.48</b>	<b>6,424.23</b>	<b>29,425.86</b>	<b>10,158.00</b>	<b>19,754.00</b>	<b>9,596.00</b>	<b>94.47%</b>
<b>Department: 42400 - FIRE SERVICES</b>							
<b>Revenue</b>							
33 - INTERGOVERNMENTAL	116,586.38	121,910.53	131,725.03	108,485.00	108,485.00	0.00	0.00%
34 - CHARGES FOR SERVICES	86,706.57	107,414.25	70,965.89	112,762.00	112,762.00	0.00	0.00%
36 - MISCELLANEOUS	554.90	7,652.46	2,863.00	2,000.00	2,000.00	0.00	0.00%
<b>Total Revenue:</b>	<b>203,847.85</b>	<b>236,977.24</b>	<b>205,553.92</b>	<b>223,247.00</b>	<b>223,247.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>							
51 - SALARIES & WAGES	197,773.37	220,666.97	199,988.82	205,258.94	205,258.94	0.00	0.00%
52 - EMPLOYEE BENEFITS	20,304.18	24,202.97	18,166.10	18,188.00	18,946.00	758.00	4.17%
53 - PURCHASED SERVICES	256,226.97	282,606.13	242,487.25	263,757.95	270,931.00	7,173.05	2.72%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	59,635.97	59,748.06	63,215.46	61,700.00	66,700.00	5,000.00	8.10%
58 - OTHER EXPENDITURES	111,538.32	112,979.53	112,195.78	109,000.00	112,850.00	3,850.00	3.53%
<b>Total Expense:</b>	<b>645,478.81</b>	<b>700,203.66</b>	<b>636,053.41</b>	<b>657,904.89</b>	<b>674,685.94</b>	<b>16,781.05</b>	<b>2.55%</b>
<b>Total Department: 42400 - FIRE SERVICES:</b>	<b>-441,630.96</b>	<b>-463,226.42</b>	<b>-430,499.49</b>	<b>-434,657.89</b>	<b>-451,438.94</b>	<b>-16,781.05</b>	<b>3.86%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Department: 42500 - ANIMAL IMPOUNDMENT</b>							
<b>Revenue</b>							
35 - FINES & FORFEITURES	7,729.20	1,160.00	2,045.00	1,400.00	2,400.00	1,000.00	71.43%
<b>Total Revenue:</b>	<b>7,729.20</b>	<b>1,160.00</b>	<b>2,045.00</b>	<b>1,400.00</b>	<b>2,400.00</b>	<b>1,000.00</b>	<b>71.43%</b>
<b>Expense</b>							
51 - SALARIES & WAGES	16,269.83	17,063.79	18,162.46	19,740.65	20,252.33	511.68	2.59%
52 - EMPLOYEE BENEFITS	6,252.36	4,957.42	8,229.77	5,963.73	9,920.33	3,956.60	66.34%
53 - PURCHASED SERVICES	6,207.03	4,525.16	3,601.34	10,805.44	11,451.00	645.56	5.97%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	743.12	756.95	746.28	1,200.00	1,200.00	0.00	0.00%
58 - OTHER EXPENDITURES	0.00	100.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>29,472.34</b>	<b>27,403.32</b>	<b>30,739.85</b>	<b>37,709.82</b>	<b>42,823.66</b>	<b>5,113.84</b>	<b>13.56%</b>
<b>Total Department: 42500 - ANIMAL IMPOUNDMENT:</b>	<b>-21,743.14</b>	<b>-26,243.32</b>	<b>-28,694.85</b>	<b>-36,309.82</b>	<b>-40,423.66</b>	<b>-4,113.84</b>	<b>11.33%</b>
<b>Department: 43100 - ENGINEERING</b>							
<b>Revenue</b>							
32 - LICENSES & PERMITS	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00%
34 - CHARGES FOR SERVICES	810,174.26	743,413.11	86,002.49	835,100.00	835,100.00	0.00	0.00%
36 - MISCELLANEOUS	0.00	0.00	40.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>810,174.26</b>	<b>743,413.11</b>	<b>87,542.49</b>	<b>835,100.00</b>	<b>835,100.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>							
51 - SALARIES & WAGES	616,789.35	527,747.28	612,937.70	545,519.08	568,925.80	23,406.72	4.29%
52 - EMPLOYEE BENEFITS	175,669.68	187,843.46	199,840.59	200,780.52	227,771.29	26,990.77	13.44%
53 - PURCHASED SERVICES	20,820.71	21,611.21	18,852.83	30,037.00	55,286.00	25,249.00	84.06%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	20,606.87	22,774.83	29,937.23	27,650.00	32,450.00	4,800.00	17.36%
58 - OTHER EXPENDITURES	2,890.51	2,421.02	2,005.81	10,500.00	2,200.00	-8,300.00	-79.05%
<b>Total Expense:</b>	<b>836,777.12</b>	<b>762,397.80</b>	<b>863,574.16</b>	<b>814,486.60</b>	<b>886,633.09</b>	<b>72,146.49</b>	<b>8.86%</b>
<b>Total Department: 43100 - ENGINEERING:</b>	<b>-26,602.86</b>	<b>-18,984.69</b>	<b>-776,031.67</b>	<b>20,613.40</b>	<b>-51,533.09</b>	<b>-72,146.49</b>	<b>-350.00%</b>
<b>Department: 43200 - COMMUNITY PLANNING</b>							
<b>Revenue</b>							
32 - LICENSES & PERMITS	198,224.37	357,729.03	220,230.88	236,700.00	305,300.00	68,600.00	28.98%
34 - CHARGES FOR SERVICES	110.15	542.08	75.00	100.00	100.00	0.00	0.00%
<b>Total Revenue:</b>	<b>198,334.52</b>	<b>358,271.11</b>	<b>220,305.88</b>	<b>236,800.00</b>	<b>305,400.00</b>	<b>68,600.00</b>	<b>28.97%</b>
<b>Expense</b>							
51 - SALARIES & WAGES	264,832.83	324,919.32	289,704.88	333,728.30	324,936.70	-8,791.60	-2.63%
52 - EMPLOYEE BENEFITS	114,876.63	133,719.28	123,415.56	141,146.44	141,604.41	457.97	0.32%
53 - PURCHASED SERVICES	10,793.72	12,924.92	8,372.00	12,019.00	13,284.00	1,265.00	10.53%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	9,683.38	11,266.18	20,779.91	27,600.00	20,300.00	-7,300.00	-26.45%
58 - OTHER EXPENDITURES	18,583.03	19,264.22	8,843.13	12,000.00	15,000.00	3,000.00	25.00%

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Total Expense:</b>	<b>418,769.59</b>	<b>502,093.92</b>	<b>451,115.48</b>	<b>526,493.74</b>	<b>515,125.11</b>	<b>-11,368.63</b>	<b>-2.16%</b>
<b>Total Department: 43200 - COMMUNITY PLANNING:</b>	<b>-220,435.07</b>	<b>-143,822.81</b>	<b>-230,809.60</b>	<b>-289,693.74</b>	<b>-209,725.11</b>	<b>79,968.63</b>	<b>-27.60%</b>
<b>Department: 43300 - STREET ADMINISTRATION</b>							
<b>Revenue</b>							
33 - INTERGOVERNMENTAL	15,080.40	46,107.63	30,451.46	39,105.00	39,105.00	0.00	0.00%
36 - MISCELLANEOUS	20,788.20	41,569.75	33,980.08	15,000.00	30,000.00	15,000.00	100.00%
<b>Total Revenue:</b>	<b>35,868.60</b>	<b>87,677.38</b>	<b>64,431.54</b>	<b>54,105.00</b>	<b>69,105.00</b>	<b>15,000.00</b>	<b>27.72%</b>
<b>Expense</b>							
51 - SALARIES & WAGES	587,049.33	629,648.05	521,764.81	561,836.22	584,377.34	22,541.12	4.01%
52 - EMPLOYEE BENEFITS	254,380.17	263,356.51	254,022.93	270,679.78	286,936.11	16,256.33	6.01%
53 - PURCHASED SERVICES	556,504.10	671,524.67	448,946.49	478,818.32	513,599.00	34,780.68	7.26%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	84,269.44	100,980.71	57,958.27	74,550.00	74,400.00	-150.00	-0.20%
58 - OTHER EXPENDITURES	6,226.00	5,793.00	609.25	6,200.00	6,880.00	680.00	10.97%
<b>Total Expense:</b>	<b>1,488,429.04</b>	<b>1,671,302.94</b>	<b>1,283,301.75</b>	<b>1,392,084.32</b>	<b>1,466,192.45</b>	<b>74,108.13</b>	<b>5.32%</b>
<b>Total Department: 43300 - STREET ADMINISTRATION:</b>	<b>-1,452,560.44</b>	<b>-1,583,625.56</b>	<b>-1,218,870.21</b>	<b>-1,337,979.32</b>	<b>-1,397,087.45</b>	<b>-59,108.13</b>	<b>4.42%</b>
<b>Department: 43302 - STREET LIGHTING</b>							
<b>Expense</b>							
53 - PURCHASED SERVICES	233,754.08	241,575.00	254,205.93	277,316.00	277,316.00	0.00	0.00%
<b>Total Expense:</b>	<b>233,754.08</b>	<b>241,575.00</b>	<b>254,205.93</b>	<b>277,316.00</b>	<b>277,316.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Department: 43302 - STREET LIGHTING:</b>	<b>233,754.08</b>	<b>241,575.00</b>	<b>254,205.93</b>	<b>277,316.00</b>	<b>277,316.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Department: 43400 - AIRPORT</b>							
<b>Revenue</b>							
33 - INTERGOVERNMENTAL	101,847.99	120,048.28	80,923.18	93,107.00	93,107.00	0.00	0.00%
34 - CHARGES FOR SERVICES	159,814.91	167,109.31	168,849.98	154,149.20	162,261.20	8,112.00	5.26%
36 - MISCELLANEOUS	1,285.63	9,836.59	603.35	10,000.00	5,000.00	-5,000.00	-50.00%
<b>Total Revenue:</b>	<b>262,948.53</b>	<b>296,994.18</b>	<b>250,376.51</b>	<b>257,256.20</b>	<b>260,368.20</b>	<b>3,112.00</b>	<b>1.21%</b>
<b>Expense</b>							
51 - SALARIES & WAGES	144,654.59	184,625.52	181,337.40	178,560.59	185,143.79	6,583.20	3.69%
52 - EMPLOYEE BENEFITS	70,936.10	76,116.94	81,671.11	76,005.99	80,241.66	4,235.67	5.57%
53 - PURCHASED SERVICES	170,715.03	176,964.10	149,857.59	190,009.75	228,826.00	38,816.25	20.43%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	36,769.36	41,318.11	36,998.60	35,125.00	36,125.00	1,000.00	2.85%
58 - OTHER EXPENDITURES	15,448.00	10,941.00	8,256.84	11,330.00	11,380.00	50.00	0.44%
<b>Total Expense:</b>	<b>438,523.08</b>	<b>489,965.67</b>	<b>458,121.54</b>	<b>491,031.33</b>	<b>541,716.45</b>	<b>50,685.12</b>	<b>10.32%</b>
<b>Total Department: 43400 - AIRPORT:</b>	<b>-175,574.55</b>	<b>-192,971.49</b>	<b>-207,745.03</b>	<b>-233,775.13</b>	<b>-281,348.25</b>	<b>-47,573.12</b>	<b>20.35%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Department: 45100 - COMMUNITY SERVICE ADMIN</b>							
<b>Revenue</b>							
33 - INTERGOVERNMENTAL	71,463.86	69,171.00	71,002.06	61,000.00	60,000.00	-1,000.00	-1.64%
34 - CHARGES FOR SERVICES	23,644.07	5,350.00	2,825.00	5,500.00	5,500.00	0.00	0.00%
36 - MISCELLANEOUS	21,180.72	9,398.09	24,132.86	6,000.00	5,500.00	-500.00	-8.33%
<b>Total Revenue:</b>	<b>116,288.65</b>	<b>83,919.09</b>	<b>97,959.92</b>	<b>72,500.00</b>	<b>71,000.00</b>	<b>-1,500.00</b>	<b>-2.07%</b>
<b>Expense</b>							
51 - SALARIES & WAGES	218,362.10	229,210.29	216,561.60	246,582.70	257,032.30	10,449.60	4.24%
52 - EMPLOYEE BENEFITS	69,753.60	75,759.86	73,712.16	81,299.48	85,485.29	4,185.81	5.15%
53 - PURCHASED SERVICES	11,041.30	12,659.75	6,170.76	19,069.00	16,153.00	-2,916.00	-15.29%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	25,664.42	28,253.39	16,197.49	35,250.00	25,000.00	-10,250.00	-29.08%
58 - OTHER EXPENDITURES	10,037.97	9,979.52	7,853.21	15,500.00	13,500.00	-2,000.00	-12.90%
<b>Total Expense:</b>	<b>334,859.39</b>	<b>355,862.81</b>	<b>320,495.22</b>	<b>397,701.18</b>	<b>397,170.59</b>	<b>-530.59</b>	<b>-0.13%</b>
<b>Total Department: 45100 - COMMUNITY SERVICE ADMIN:</b>	<b>-218,570.74</b>	<b>-271,943.72</b>	<b>-222,535.30</b>	<b>-325,201.18</b>	<b>-326,170.59</b>	<b>-969.41</b>	<b>0.30%</b>
<b>Department: 45150 - AFTER SCHOOL PROGRAMS</b>							
<b>Expense</b>							
51 - SALARIES & WAGES	8,095.94	5,466.60	2,823.25	13,822.59	13,822.59	0.00	0.00%
52 - EMPLOYEE BENEFITS	770.72	838.82	633.40	1,481.43	1,514.43	33.00	2.23%
53 - PURCHASED SERVICES	8,526.00	8,856.00	0.00	8,500.00	8,500.00	0.00	0.00%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	1,300.40	1,632.75	496.89	1,600.00	1,500.00	-100.00	-6.25%
<b>Total Expense:</b>	<b>18,693.06</b>	<b>16,794.17</b>	<b>3,953.54</b>	<b>25,404.02</b>	<b>25,337.02</b>	<b>-67.00</b>	<b>-0.26%</b>
<b>Total Department: 45150 - AFTER SCHOOL PROGRAMS:</b>	<b>18,693.06</b>	<b>16,794.17</b>	<b>3,953.54</b>	<b>25,404.02</b>	<b>25,337.02</b>	<b>-67.00</b>	<b>-0.26%</b>
<b>Department: 45200 - PARKS</b>							
<b>Revenue</b>							
34 - CHARGES FOR SERVICES	35,890.53	38,383.31	0.00	46,250.00	51,000.00	4,750.00	10.27%
36 - MISCELLANEOUS	21,671.91	41,076.80	16,864.23	15,000.00	25,000.00	10,000.00	66.67%
<b>Total Revenue:</b>	<b>57,562.44</b>	<b>79,460.11</b>	<b>16,864.23</b>	<b>61,250.00</b>	<b>76,000.00</b>	<b>14,750.00</b>	<b>24.08%</b>
<b>Expense</b>							
51 - SALARIES & WAGES	332,078.84	321,326.32	293,567.07	350,313.44	365,453.59	15,140.15	4.32%
52 - EMPLOYEE BENEFITS	94,247.42	91,037.35	86,101.81	89,392.30	103,328.69	13,936.39	15.59%
53 - PURCHASED SERVICES	218,657.31	233,310.75	261,583.75	262,910.28	252,241.00	-10,669.28	-4.06%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	99,956.32	109,470.99	80,794.48	104,075.00	105,700.00	1,625.00	1.56%
55 - CAPITAL	5,763.99	0.00	0.00	0.00	0.00	0.00	0.00%
58 - OTHER EXPENDITURES	1,724.00	1,268.75	368.75	2,300.00	2,500.00	200.00	8.70%
<b>Total Expense:</b>	<b>752,427.88</b>	<b>756,414.16</b>	<b>722,415.86</b>	<b>808,991.02</b>	<b>829,223.28</b>	<b>20,232.26</b>	<b>2.50%</b>
<b>Total Department: 45200 - PARKS:</b>	<b>-694,865.44</b>	<b>-676,954.05</b>	<b>-705,551.63</b>	<b>-747,741.02</b>	<b>-753,223.28</b>	<b>-5,482.26</b>	<b>0.73%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Department: 45300 - AQUATIC CENTER</b>							
<b>Revenue</b>							
34 - CHARGES FOR SERVICES	81,923.81	88,573.80	16,484.50	91,000.00	91,000.00	0.00	0.00%
<b>Total Revenue:</b>	<b>81,923.81</b>	<b>88,573.80</b>	<b>16,484.50</b>	<b>91,000.00</b>	<b>91,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>							
51 - SALARIES & WAGES	87,326.98	83,507.80	64,218.52	105,996.39	105,996.39	0.00	0.00%
52 - EMPLOYEE BENEFITS	13,279.61	5,871.39	8,599.36	12,114.73	12,415.73	301.00	2.48%
53 - PURCHASED SERVICES	77,568.34	67,693.79	38,342.01	85,502.93	90,642.00	5,139.07	6.01%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	51,969.91	57,664.52	27,760.91	54,000.00	57,000.00	3,000.00	5.56%
58 - OTHER EXPENDITURES	695.00	800.42	20.00	500.00	500.00	0.00	0.00%
<b>Total Expense:</b>	<b>230,839.84</b>	<b>215,537.92</b>	<b>138,940.80</b>	<b>258,114.05</b>	<b>266,554.12</b>	<b>8,440.07</b>	<b>3.27%</b>
<b>Total Department: 45300 - AQUATIC CENTER:</b>	<b>-148,916.03</b>	<b>-126,964.12</b>	<b>-122,456.30</b>	<b>-167,114.05</b>	<b>-175,554.12</b>	<b>-8,440.07</b>	<b>5.05%</b>
<b>Department: 45400 - BAND</b>							
<b>Revenue</b>							
33 - INTERGOVERNMENTAL	5,711.50	5,767.77	0.00	5,700.00	6,000.00	300.00	5.26%
<b>Total Revenue:</b>	<b>5,711.50</b>	<b>5,767.77</b>	<b>0.00</b>	<b>5,700.00</b>	<b>6,000.00</b>	<b>300.00</b>	<b>5.26%</b>
<b>Expense</b>							
51 - SALARIES & WAGES	8,593.60	9,430.91	7,245.43	10,490.00	10,490.00	0.00	0.00%
52 - EMPLOYEE BENEFITS	690.47	1,003.57	316.42	1,113.49	1,146.49	33.00	2.96%
53 - PURCHASED SERVICES	201.00	194.00	143.00	202.00	196.00	-6.00	-2.97%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	1,586.38	181.78	0.00	0.00	400.00	400.00	0.00%
<b>Total Expense:</b>	<b>11,071.45</b>	<b>10,810.26</b>	<b>7,704.85</b>	<b>11,805.49</b>	<b>12,232.49</b>	<b>427.00</b>	<b>3.62%</b>
<b>Total Department: 45400 - BAND:</b>	<b>-5,359.95</b>	<b>-5,042.49</b>	<b>-7,704.85</b>	<b>-6,105.49</b>	<b>-6,232.49</b>	<b>-127.00</b>	<b>2.08%</b>
<b>Department: 45500 - LIBRARY</b>							
<b>Expense</b>							
58 - OTHER EXPENDITURES	0.00	0.00	655,134.00	655,134.00	669,799.00	14,665.00	2.24%
<b>Total Expense:</b>	<b>0.00</b>	<b>0.00</b>	<b>655,134.00</b>	<b>655,134.00</b>	<b>669,799.00</b>	<b>14,665.00</b>	<b>2.24%</b>
<b>Total Department: 45500 - LIBRARY:</b>	<b>0.00</b>	<b>0.00</b>	<b>655,134.00</b>	<b>655,134.00</b>	<b>669,799.00</b>	<b>14,665.00</b>	<b>2.24%</b>
<b>Department: 45600 - COMMUNITY EDUCATION</b>							
<b>Revenue</b>							
34 - CHARGES FOR SERVICES	117,292.00	117,301.10	45,834.75	135,000.00	125,000.00	-10,000.00	-7.41%
<b>Total Revenue:</b>	<b>117,292.00</b>	<b>117,301.10</b>	<b>45,834.75</b>	<b>135,000.00</b>	<b>125,000.00</b>	<b>-10,000.00</b>	<b>-7.41%</b>
<b>Expense</b>							
51 - SALARIES & WAGES	140,924.82	107,586.00	73,539.67	119,113.95	122,895.09	3,781.14	3.17%
52 - EMPLOYEE BENEFITS	12,797.23	18,773.20	15,395.11	18,086.33	19,105.57	1,019.24	5.64%
53 - PURCHASED SERVICES	15,572.42	13,090.60	5,330.09	16,150.00	16,150.00	0.00	0.00%

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	22,341.84	23,433.02	18,417.26	27,000.00	25,000.00	-2,000.00	-7.41%
58 - OTHER EXPENDITURES	240.00	202.00	910.46	1,300.00	1,300.00	0.00	0.00%
<b>Total Expense:</b>	<b>191,876.31</b>	<b>163,084.82</b>	<b>113,592.59</b>	<b>181,650.28</b>	<b>184,450.66</b>	<b>2,800.38</b>	<b>1.54%</b>
<b>Total Department: 45600 - COMMUNITY EDUCATION:</b>	<b>-74,584.31</b>	<b>-45,783.72</b>	<b>-67,757.84</b>	<b>-46,650.28</b>	<b>-59,450.66</b>	<b>-12,800.38</b>	<b>27.44%</b>
<b>Department: 45700 - RECREATION</b>							
<b>Revenue</b>							
33 - INTERGOVERNMENTAL	0.00	0.00	5,450.00	0.00	0.00	0.00	0.00%
34 - CHARGES FOR SERVICES	216,057.57	215,890.79	89,774.69	205,500.00	205,500.00	0.00	0.00%
<b>Total Revenue:</b>	<b>216,057.57</b>	<b>215,890.79</b>	<b>95,224.69</b>	<b>205,500.00</b>	<b>205,500.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>							
51 - SALARIES & WAGES	122,877.69	117,781.26	82,698.47	141,331.13	144,076.32	2,745.19	1.94%
52 - EMPLOYEE BENEFITS	34,127.18	38,511.06	25,752.05	41,355.86	22,075.13	-19,280.73	-46.62%
53 - PURCHASED SERVICES	31,876.84	17,729.98	17,214.50	24,150.00	24,150.00	0.00	0.00%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	38,602.95	47,835.99	7,638.66	44,000.00	44,000.00	0.00	0.00%
58 - OTHER EXPENDITURES	110.00	10.00	130.00	750.00	750.00	0.00	0.00%
<b>Total Expense:</b>	<b>227,594.66</b>	<b>221,868.29</b>	<b>133,433.68</b>	<b>251,586.99</b>	<b>235,051.45</b>	<b>-16,535.54</b>	<b>-6.57%</b>
<b>Total Department: 45700 - RECREATION:</b>	<b>-11,537.09</b>	<b>-5,977.50</b>	<b>-38,208.99</b>	<b>-46,086.99</b>	<b>-29,551.45</b>	<b>16,535.54</b>	<b>-35.88%</b>
<b>Report Total:</b>	<b>995,032.68</b>	<b>855,155.05</b>	<b>-985,834.39</b>	<b>-166,873.73</b>	<b>-142,000.00</b>	<b>24,873.73</b>	<b>-14.91%</b>

Fund	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
101 - GENERAL FUND	995,032.68	855,155.05	-985,834.39	-166,873.73	-142,000.00	24,873.73	-14.91%
<b>Report Total:</b>	<b>995,032.68</b>	<b>855,155.05</b>	<b>-985,834.39</b>	<b>-166,873.73</b>	<b>-142,000.00</b>	<b>24,873.73</b>	<b>-14.91%</b>

**Planned Use of Reserves**

Job Compensation Study: \$30,000

Tax Court Appeals: \$15,000

Comprehensive Study: \$60,000

Marketing Service: \$20,000

**Total: \$142,000**



Marshall, MN

# Budget Comparison Report

## Account Summary

Account Number	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 103 - MUNICIPAL STATE AID</b>							
<b>Revenue</b>							
<b>Category: 33 - INTERGOVERNMENTAL</b>							
<a href="#">103-43300-33216</a>	MUNICIPAL STATE AID	21,157.93	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 33 - INTERGOVERNMENTAL:</b>		<b>21,157.93</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 36 - MISCELLANEOUS</b>							
<a href="#">103-00000-36125</a>	INTEREST REVENUE	1,668.00	7,700.43	144.60	0.00	7,000.00	7,000.00 0.00%
<b>Total Category: 36 - MISCELLANEOUS:</b>		<b>1,668.00</b>	<b>7,700.43</b>	<b>144.60</b>	<b>0.00</b>	<b>7,000.00</b>	<b>7,000.00 0.00%</b>
<b>Total Revenue:</b>		<b>22,825.93</b>	<b>7,700.43</b>	<b>144.60</b>	<b>0.00</b>	<b>7,000.00</b>	<b>7,000.00 0.00%</b>
<b>Expense</b>							
<b>Category: 55 - CAPITAL</b>							
<a href="#">103-41800-55140</a>	MACHINERY & EQUIPMENT	9,741.84	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 55 - CAPITAL:</b>		<b>9,741.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 59 - OTHER FINANCING USES</b>							
<a href="#">103-41900-59110</a>	TRANSFERS TO GENERAL FUND	27,105.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 59 - OTHER FINANCING USES:</b>		<b>27,105.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expense:</b>		<b>36,846.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 103 - MUNICIPAL STATE AID:</b>		<b>-14,020.91</b>	<b>7,700.43</b>	<b>144.60</b>	<b>0.00</b>	<b>7,000.00</b>	<b>7,000.00 0.00%</b>
<b>Fund: 106 - PROP/MED LIABILITY INS</b>							
<b>Revenue</b>							
<b>Category: 36 - MISCELLANEOUS</b>							
<a href="#">106-00000-36125</a>	INTEREST REVENUE	0.00	0.00	25.87	0.00	1,000.00	1,000.00 0.00%
<a href="#">106-00000-36135</a>	REFUNDS & REIMBURSEMENTS	7,082.00	7,075.00	30,918.00	0.00	0.00	0.00 0.00%
<a href="#">106-41700-36135</a>	REFUNDS & REIMBURSEMENTS	0.00	0.00	195.00	0.00	0.00	0.00 0.00%
<a href="#">106-42100-36135</a>	REFUNDS & REIMBURSEMENTS	0.00	0.00	933.78	0.00	0.00	0.00 0.00%
<a href="#">106-42200-36135</a>	REFUNDS & REIMBURSEMENTS	0.00	0.00	12,000.00	0.00	0.00	0.00 0.00%
<a href="#">106-42400-36135</a>	REFUNDS & REIMBURSEMENTS	0.00	0.00	5,152.23	0.00	0.00	0.00 0.00%
<a href="#">106-43200-36135</a>	REFUNDS & REIMBURSEMENTS	0.00	0.00	394.76	0.00	0.00	0.00 0.00%

**Budget Comparison Report**

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">106-45200-36135</a>	REFUNDS & REIMBURSEMENTS	0.00	0.00	1,230.26	0.00	0.00	0.00	0.00%
<b>Total Category: 36 - MISCELLANEOUS:</b>		<b>7,082.00</b>	<b>7,075.00</b>	<b>50,849.90</b>	<b>0.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>		<b>7,082.00</b>	<b>7,075.00</b>	<b>50,849.90</b>	<b>0.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00%</b>
<b>Expense</b>								
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">106-41100-53210</a>	GENERAL LIABILITY INSURANCE	954.00	0.00	0.00	55.00	0.00	-55.00	-100.00%
<a href="#">106-41700-53215</a>	AUTOMOTIVE INSURANCE	0.00	0.00	1,195.00	0.00	60.00	60.00	0.00%
<a href="#">106-41750-53210</a>	GENERAL LIABILITY INSURANCE	0.00	0.00	0.00	168.00	128.00	-40.00	-23.81%
<a href="#">106-42100-53120</a>	LEGAL SERVICES	0.00	0.00	0.00	1,040.00	0.00	-1,040.00	-100.00%
<a href="#">106-42100-53210</a>	GENERAL LIABILITY INSURANCE	0.00	0.00	0.00	1,485.00	1,640.00	155.00	10.44%
<a href="#">106-42100-53215</a>	AUTOMOTIVE INSURANCE	0.00	0.00	2,266.78	563.00	615.00	52.00	9.24%
<a href="#">106-42100-53415</a>	EQUIPMENT REPAIRS & MAINTENANCE	15,376.34	0.00	0.00	878.00	0.00	-878.00	-100.00%
<a href="#">106-42200-53215</a>	AUTOMOTIVE INSURANCE	0.00	0.00	12,000.00	0.00	0.00	0.00	0.00%
<a href="#">106-42400-53210</a>	GENERAL LIABILITY INSURANCE	0.00	25,273.84	5,384.82	233.00	1,833.00	1,600.00	686.70%
<a href="#">106-42400-53215</a>	AUTOMOTIVE INSURANCE	0.00	0.00	0.00	203.00	223.00	20.00	9.85%
<a href="#">106-43100-53210</a>	GENERAL LIABILITY INSURANCE	0.00	0.00	0.00	268.00	238.00	-30.00	-11.19%
<a href="#">106-43100-53215</a>	AUTOMOBILE INSURANCE	0.00	0.00	0.00	360.00	393.00	33.00	9.17%
<a href="#">106-43200-53215</a>	AUTOMOTIVE INSURANCE	0.00	0.00	0.00	230.00	250.00	20.00	8.70%
<a href="#">106-43300-53210</a>	GENERAL LIABILITY INSURANCE	0.00	5,337.06	0.00	7,577.00	7,890.00	313.00	4.13%
<a href="#">106-43300-53215</a>	AUTOMOTIVE INSURANCE	0.00	0.00	0.00	628.00	685.00	57.00	9.08%
<a href="#">106-43400-53210</a>	GENERAL LIABILITY INSURANCE	0.00	0.00	0.00	4,733.00	5,175.00	442.00	9.34%
<a href="#">106-43400-53215</a>	AUTOMOTIVE INSURANCE	0.00	0.00	0.00	53.00	55.00	2.00	3.77%
<a href="#">106-43400-53425</a>	OTHER REPAIRS & MAINTENANCE	13,106.76	0.00	0.00	748.00	0.00	-748.00	-100.00%
<a href="#">106-45200-53210</a>	GENERAL LIABILITY INSURANCE	0.00	0.00	0.00	4,990.00	5,460.00	470.00	9.42%
<a href="#">106-45200-53215</a>	AUTOMOTIVE INSURANCE	0.00	0.00	2,230.26	45.00	50.00	5.00	11.11%
<a href="#">106-45200-53420</a>	BLDG REPAIR & MAINTENANCE	3,601.34	0.00	0.00	205.00	0.00	-205.00	-100.00%
<a href="#">106-45200-53425</a>	OTHER REPAIRS & MAINTENANCE	0.00	2,412.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">106-45300-53210</a>	GENERAL LIABILITY INSURANCE	0.00	0.00	0.00	538.00	305.00	-233.00	-43.31%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>33,038.44</b>	<b>33,022.90</b>	<b>23,076.86</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expense:</b>		<b>33,038.44</b>	<b>33,022.90</b>	<b>23,076.86</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 106 - PROP/MED LIABILITY INS:</b>		<b>-25,956.44</b>	<b>-25,947.90</b>	<b>27,773.04</b>	<b>-25,000.00</b>	<b>-24,000.00</b>	<b>1,000.00</b>	<b>-4.00%</b>
<b>Report Total:</b>		<b>-39,977.35</b>	<b>-18,247.47</b>	<b>27,917.64</b>	<b>-25,000.00</b>	<b>-17,000.00</b>	<b>8,000.00</b>	<b>-32.00%</b>

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 103 - MUNICIPAL STATE AID</b>							
<b>Revenue</b>							
33 - INTERGOVERNMENTAL	21,157.93	0.00	0.00	0.00	0.00	0.00	0.00%
36 - MISCELLANEOUS	1,668.00	7,700.43	144.60	0.00	7,000.00	7,000.00	0.00%
<b>Total Revenue:</b>	<b>22,825.93</b>	<b>7,700.43</b>	<b>144.60</b>	<b>0.00</b>	<b>7,000.00</b>	<b>7,000.00</b>	<b>0.00%</b>
<b>Expense</b>							
55 - CAPITAL	9,741.84	0.00	0.00	0.00	0.00	0.00	0.00%
59 - OTHER FINANCING USES	27,105.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>36,846.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 103 - MUNICIPAL STATE AID:</b>	<b>-14,020.91</b>	<b>7,700.43</b>	<b>144.60</b>	<b>0.00</b>	<b>7,000.00</b>	<b>7,000.00</b>	<b>0.00%</b>
<b>Fund: 106 - PROP/MED LIABILITY INS</b>							
<b>Revenue</b>							
36 - MISCELLANEOUS	7,082.00	7,075.00	50,849.90	0.00	1,000.00	1,000.00	0.00%
<b>Total Revenue:</b>	<b>7,082.00</b>	<b>7,075.00</b>	<b>50,849.90</b>	<b>0.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	33,038.44	33,022.90	23,076.86	25,000.00	25,000.00	0.00	0.00%
<b>Total Expense:</b>	<b>33,038.44</b>	<b>33,022.90</b>	<b>23,076.86</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 106 - PROP/MED LIABILITY INS:</b>	<b>-25,956.44</b>	<b>-25,947.90</b>	<b>27,773.04</b>	<b>-25,000.00</b>	<b>-24,000.00</b>	<b>1,000.00</b>	<b>-4.00%</b>
<b>Report Total:</b>	<b>-39,977.35</b>	<b>-18,247.47</b>	<b>27,917.64</b>	<b>-25,000.00</b>	<b>-17,000.00</b>	<b>8,000.00</b>	<b>-32.00%</b>

Fund	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
103 - MUNICIPAL STATE AID	-14,020.91	7,700.43	144.60	0.00	7,000.00	7,000.00	0.00%
106 - PROP/MED LIABILITY INS	-25,956.44	-25,947.90	27,773.04	-25,000.00	-24,000.00	1,000.00	-4.00%
<b>Report Total:</b>	<b>-39,977.35</b>	<b>-18,247.47</b>	<b>27,917.64</b>	<b>-25,000.00</b>	<b>-17,000.00</b>	<b>8,000.00</b>	<b>-32.00%</b>



Marshall, MN

# Budget Comparison Report

## Account Summary

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 204 - ECONOMIC DEVELOPMENT AUTH</b>								
<b>Revenue</b>								
<b>Category: 36 - MISCELLANEOUS</b>								
<a href="#">204-00000-36125</a>	INTEREST REVENUE	5,391.15	9,440.13	157.19	8,000.00	8,000.00	0.00	0.00%
	<b>Total Category: 36 - MISCELLANEOUS:</b>	<b>5,391.15</b>	<b>9,440.13</b>	<b>157.19</b>	<b>8,000.00</b>	<b>8,000.00</b>	<b>0.00</b>	<b>0.00%</b>
	<b>Total Revenue:</b>	<b>5,391.15</b>	<b>9,440.13</b>	<b>157.19</b>	<b>8,000.00</b>	<b>8,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>								
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">204-46300-53110</a>	GENERAL PROFESSIONAL SERVIC	8,162.50	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total Category: 53 - PURCHASED SERVICES:</b>	<b>8,162.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>								
<a href="#">204-46300-54450</a>	ADVERTISING	0.00	133.22	0.00	0.00	0.00	0.00	0.00%
	<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>	<b>0.00</b>	<b>133.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
	<b>Total Expense:</b>	<b>8,162.50</b>	<b>133.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
	<b>Total Fund: 204 - ECONOMIC DEVELOPMENT AUTH:</b>	<b>-2,771.35</b>	<b>9,306.91</b>	<b>157.19</b>	<b>8,000.00</b>	<b>8,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Fund: 205 - PARKWAY HOUSING FUND</b>								
<b>Revenue</b>								
<b>Category: 36 - MISCELLANEOUS</b>								
<a href="#">205-00000-36125</a>	INTEREST REVENUE	0.00	271.54	-13.40	0.00	700.00	700.00	0.00%
	<b>Total Category: 36 - MISCELLANEOUS:</b>	<b>0.00</b>	<b>271.54</b>	<b>-13.40</b>	<b>0.00</b>	<b>700.00</b>	<b>700.00</b>	<b>0.00%</b>
<b>Category: 39 - OTHER FINANCING REVENUE</b>								
<a href="#">205-00000-39150</a>	TRANSFERS FROM ANOTHER FUI	21,745.59	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total Category: 39 - OTHER FINANCING REVENUE:</b>	<b>21,745.59</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
	<b>Total Revenue:</b>	<b>21,745.59</b>	<b>271.54</b>	<b>-13.40</b>	<b>0.00</b>	<b>700.00</b>	<b>700.00</b>	<b>0.00%</b>
	<b>Total Fund: 205 - PARKWAY HOUSING FUND:</b>	<b>21,745.59</b>	<b>271.54</b>	<b>-13.40</b>	<b>0.00</b>	<b>700.00</b>	<b>700.00</b>	<b>0.00%</b>
<b>Fund: 206 - PARKWAY ADDITION II</b>								
<b>Revenue</b>								
<b>Category: 36 - MISCELLANEOUS</b>								
<a href="#">206-00000-36125</a>	INTEREST REVENUE	0.00	0.00	10.93	0.00	800.00	800.00	0.00%
	<b>Total Category: 36 - MISCELLANEOUS:</b>	<b>0.00</b>	<b>0.00</b>	<b>10.93</b>	<b>0.00</b>	<b>800.00</b>	<b>800.00</b>	<b>0.00%</b>

**Budget Comparison Report**

Account Number	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2020 2020	2021 FINAL	Increase / (Decrease)		
<b>Category: 39 - OTHER FINANCING REVENUE</b>								
<a href="#">206-46300-39110</a>	SALE OF FIXED ASSETS	8,594.93	56,466.33	44,400.00	0.00	0.00	0.00	0.00%
<b>Total Category: 39 - OTHER FINANCING REVENUE:</b>		<b>8,594.93</b>	<b>56,466.33</b>	<b>44,400.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>		<b>8,594.93</b>	<b>56,466.33</b>	<b>44,410.93</b>	<b>0.00</b>	<b>800.00</b>	<b>800.00</b>	<b>0.00%</b>
<b>Expense</b>								
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">206-46300-53110</a>	GENERAL PROFESSIONAL SERVIC	0.00	4,281.95	9,589.17	0.00	0.00	0.00	0.00%
<a href="#">206-46300-53120</a>	LEGAL SERVICES	4,802.00	1,813.50	1,658.00	0.00	0.00	0.00	0.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>4,802.00</b>	<b>6,095.45</b>	<b>11,247.17</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>								
<a href="#">206-46300-54450</a>	ADVERTISING	0.00	0.00	92.63	0.00	0.00	0.00	0.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>		<b>0.00</b>	<b>0.00</b>	<b>92.63</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expense:</b>		<b>4,802.00</b>	<b>6,095.45</b>	<b>11,339.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 206 - PARKWAY ADDITION II:</b>		<b>3,792.93</b>	<b>50,370.88</b>	<b>33,071.13</b>	<b>0.00</b>	<b>800.00</b>	<b>800.00</b>	<b>0.00%</b>
<b>Fund: 207 - PARKWAY ADDITION III &amp; IV</b>								
<b>Revenue</b>								
<b>Category: 34 - CHARGES FOR SERVICES</b>								
<a href="#">207-46300-34110</a>	RENT REVENUE	10,051.00	7,880.20	0.00	7,880.20	7,880.20	0.00	0.00%
<b>Total Category: 34 - CHARGES FOR SERVICES:</b>		<b>10,051.00</b>	<b>7,880.20</b>	<b>0.00</b>	<b>7,880.20</b>	<b>7,880.20</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 36 - MISCELLANEOUS</b>								
<a href="#">207-00000-36125</a>	INTEREST REVENUE	0.00	1,146.35	-60.34	0.00	3,000.00	3,000.00	0.00%
<b>Total Category: 36 - MISCELLANEOUS:</b>		<b>0.00</b>	<b>1,146.35</b>	<b>-60.34</b>	<b>0.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>0.00%</b>
<b>Category: 39 - OTHER FINANCING REVENUE</b>								
<a href="#">207-46300-39110</a>	SALE OF FIXED ASSETS	-24,278.27	4,458.50	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 39 - OTHER FINANCING REVENUE:</b>		<b>-24,278.27</b>	<b>4,458.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>		<b>-14,227.27</b>	<b>13,485.05</b>	<b>-60.34</b>	<b>7,880.20</b>	<b>10,880.20</b>	<b>3,000.00</b>	<b>38.07%</b>
<b>Expense</b>								
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">207-46300-53110</a>	GENERAL PROFESSIONAL SERVIC	0.00	756.09	0.00	0.00	0.00	0.00	0.00%
<a href="#">207-46300-53120</a>	LEGAL SERVICES	3,150.18	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">207-46300-53335</a>	STORM WATER UTILITIES	279.78	199.85	190.41	0.00	212.00	212.00	0.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>3,429.96</b>	<b>955.94</b>	<b>190.41</b>	<b>0.00</b>	<b>212.00</b>	<b>212.00</b>	<b>0.00%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>								
<a href="#">207-46300-54450</a>	ADVERTISING	149.63	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>		<b>149.63</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

**Budget Comparison Report**

Account Number	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2020 2020	2021 FINAL	Increase / (Decrease)		
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">207-46300-58155</a>	LICENSES AND TAXES	0.00	5,186.00	4,242.00	0.00	0.00	0.00	0.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>0.00</b>	<b>5,186.00</b>	<b>4,242.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expense:</b>		<b>3,579.59</b>	<b>6,141.94</b>	<b>4,432.41</b>	<b>0.00</b>	<b>212.00</b>	<b>212.00</b>	<b>0.00%</b>
<b>Total Fund: 207 - PARKWAY ADDITION III &amp; IV:</b>		<b>-17,806.86</b>	<b>7,343.11</b>	<b>-4,492.75</b>	<b>7,880.20</b>	<b>10,668.20</b>	<b>2,788.00</b>	<b>35.38%</b>
<b>Fund: 208 - EDA ADMINISTRATION</b>								
<b>Revenue</b>								
<b>Category: 31 - TAXES</b>								
<a href="#">208-00000-31110</a>	CURRENT PROPERTY TAXES	118,770.99	125,377.95	133,521.29	135,000.00	135,000.00	0.00	0.00%
<b>Total Category: 31 - TAXES:</b>		<b>118,770.99</b>	<b>125,377.95</b>	<b>133,521.29</b>	<b>135,000.00</b>	<b>135,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 33 - INTERGOVERNMENTAL</b>								
<a href="#">208-46300-33110</a>	FEDERAL GRANTS	0.00	0.00	543,631.43	0.00	0.00	0.00	0.00%
<b>Total Category: 33 - INTERGOVERNMENTAL:</b>		<b>0.00</b>	<b>0.00</b>	<b>543,631.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 36 - MISCELLANEOUS</b>								
<a href="#">208-46300-36125</a>	INTEREST REVENUE	7,925.50	5,215.93	10.26	2,000.00	100.00	-1,900.00	-95.00%
<a href="#">208-46300-36135</a>	REFUNDS & REIMBURSEMENTS	2,758.00	6,214.55	3,616.00	3,500.00	3,500.00	0.00	0.00%
<b>Total Category: 36 - MISCELLANEOUS:</b>		<b>10,683.50</b>	<b>11,430.48</b>	<b>3,626.26</b>	<b>5,500.00</b>	<b>3,600.00</b>	<b>-1,900.00</b>	<b>-34.55%</b>
<b>Total Revenue:</b>		<b>129,454.49</b>	<b>136,808.43</b>	<b>680,778.98</b>	<b>140,500.00</b>	<b>138,600.00</b>	<b>-1,900.00</b>	<b>-1.35%</b>
<b>Expense</b>								
<b>Category: 51 - SALARIES &amp; WAGES</b>								
<a href="#">208-46300-51110</a>	FULL TIME EMPLOYEES	0.00	0.00	50,433.84	72,500.00	78,713.60	6,213.60	8.57%
<a href="#">208-46300-51120</a>	PART TIME EMPLOYEES	0.00	2,700.00	0.00	1,579.00	29,208.00	27,629.00	1,749.78%
<a href="#">208-46300-51160</a>	HOLIDAY PAY	0.00	0.00	1,114.56	0.00	0.00	0.00	0.00%
<b>Total Category: 51 - SALARIES &amp; WAGES:</b>		<b>0.00</b>	<b>2,700.00</b>	<b>51,548.40</b>	<b>74,079.00</b>	<b>107,921.60</b>	<b>33,842.60</b>	<b>45.68%</b>
<b>Category: 52 - EMPLOYEE BENEFITS</b>								
<a href="#">208-46300-52110</a>	PERA CONTRIBUTIONS	0.00	0.00	3,866.13	5,438.00	5,903.52	465.52	8.56%
<a href="#">208-46300-52120</a>	FICA CONTRIBUTIONS	0.00	167.40	2,931.57	4,495.00	4,880.24	385.24	8.57%
<a href="#">208-46300-52130</a>	MEDICARE CONTRIBUTIONS	0.00	39.15	685.70	1,051.00	1,141.35	90.35	8.60%
<a href="#">208-46300-52210</a>	HEALTH INSURANCE	0.00	0.00	50.90	10,000.00	21,425.48	11,425.48	114.25%
<a href="#">208-46300-52220</a>	DENTAL INSURANCE	0.00	0.00	0.00	0.00	442.80	442.80	0.00%
<a href="#">208-46300-52230</a>	LIFE INSURANCE & LTD	0.00	0.00	123.57	0.00	187.62	187.62	0.00%
<a href="#">208-46300-52420</a>	WORK COMP INSURANCE PREM	0.00	0.00	253.00	0.00	266.00	266.00	0.00%
<b>Total Category: 52 - EMPLOYEE BENEFITS:</b>		<b>0.00</b>	<b>206.55</b>	<b>7,910.87</b>	<b>20,984.00</b>	<b>34,247.01</b>	<b>13,263.01</b>	<b>63.21%</b>
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">208-46300-53110</a>	GENERAL PROFESSIONAL SERVIC	2,826.00	3,029.11	438.50	2,000.00	2,000.00	0.00	0.00%
<a href="#">208-46300-53115</a>	CONSULTING SERVICES	108,000.00	112,800.00	27,408.00	27,400.00	0.00	-27,400.00	-100.00%

Budget Comparison Report

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">208-46300-53120</a>	LEGAL SERVICES	5,765.25	0.00	1,400.00	1,500.00	1,500.00	0.00	0.00%
<a href="#">208-46300-53130</a>	MARKETING SERVICE	6,176.10	4,965.62	4,540.76	2,500.00	4,000.00	1,500.00	60.00%
<a href="#">208-46300-53140</a>	PHONE SERVICES	0.00	0.00	720.00	0.00	1,128.00	1,128.00	0.00%
<a href="#">208-46300-53145</a>	POSTAGE SERVICE	0.00	0.00	0.00	0.00	180.00	180.00	0.00%
<a href="#">208-46300-53165</a>	TRAVEL, CONFERENCES, & SCHO	132.37	0.00	752.84	750.00	750.00	0.00	0.00%
<a href="#">208-46300-53210</a>	GENERAL LIABILITY INSURANCE	170.00	163.00	178.00	171.00	165.00	-6.00	-3.51%
<a href="#">208-46300-53425</a>	OTHER REPAIRS & MAINTENANC	3,706.93	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>126,776.65</b>	<b>120,957.73</b>	<b>35,438.10</b>	<b>34,321.00</b>	<b>9,723.00</b>	<b>-24,598.00</b>	<b>-71.67%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>								
<a href="#">208-46300-54110</a>	GENERAL SUPPLIES	190.57	0.00	29.82	500.00	200.00	-300.00	-60.00%
<a href="#">208-46300-54150</a>	EQUIPMENT/TOOLS UP TO 5,000	0.00	0.00	1,028.86	0.00	0.00	0.00	0.00%
<a href="#">208-46300-54430</a>	MILEAGE REIMBURSEMENT	0.00	0.00	0.00	0.00	200.00	200.00	0.00%
<a href="#">208-46300-54450</a>	ADVERTISING	2,291.73	5,289.07	1,389.00	2,000.00	3,000.00	1,000.00	50.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>		<b>2,482.30</b>	<b>5,289.07</b>	<b>2,447.68</b>	<b>2,500.00</b>	<b>3,400.00</b>	<b>900.00</b>	<b>36.00%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">208-46300-58110</a>	APPROPRIATIONS	3,570.00	3,570.00	3,570.00	3,500.00	3,570.00	70.00	2.00%
<a href="#">208-46300-58111</a>	GRANT PASS THROUGH	0.00	0.00	529,461.47	0.00	0.00	0.00	0.00%
<a href="#">208-46300-58115</a>	BANK CHGS	0.00	113.74	0.00	0.00	0.00	0.00	0.00%
<a href="#">208-46300-58145</a>	DUES & SUBSCRIPTIONS	6,100.00	7,795.00	7,518.17	9,000.00	6,000.00	-3,000.00	-33.33%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>9,670.00</b>	<b>11,478.74</b>	<b>540,549.64</b>	<b>12,500.00</b>	<b>9,570.00</b>	<b>-2,930.00</b>	<b>-23.44%</b>
<b>Total Expense:</b>		<b>138,928.95</b>	<b>140,632.09</b>	<b>637,894.69</b>	<b>144,384.00</b>	<b>164,861.61</b>	<b>20,477.61</b>	<b>14.18%</b>
<b>Total Fund: 208 - EDA ADMINISTRATION:</b>		<b>-9,474.46</b>	<b>-3,823.66</b>	<b>42,884.29</b>	<b>-3,884.00</b>	<b>-26,261.61</b>	<b>-22,377.61</b>	<b>576.15%</b>
<b>Fund: 213 - FEDERAL EDA CRIF</b>								
<b>Revenue</b>								
<b>Category: 36 - MISCELLANEOUS</b>								
<a href="#">213-00000-36125</a>	INTEREST REVENUE	6,043.22	821.14	7.30	800.00	700.00	-100.00	-12.50%
<b>Total Category: 36 - MISCELLANEOUS:</b>		<b>6,043.22</b>	<b>821.14</b>	<b>7.30</b>	<b>800.00</b>	<b>700.00</b>	<b>-100.00</b>	<b>-12.50%</b>
<b>Total Revenue:</b>		<b>6,043.22</b>	<b>821.14</b>	<b>7.30</b>	<b>800.00</b>	<b>700.00</b>	<b>-100.00</b>	<b>-12.50%</b>
<b>Expense</b>								
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">213-46300-53120</a>	LEGAL SERVICES	677.50	800.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>677.50</b>	<b>800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">213-46300-58115</a>	BANK CHARGES	7.50	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">213-46300-58195</a>	UNCOLLECTIBLE ACCT EXP	250,000.00	125,000.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>250,007.50</b>	<b>125,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

Budget Comparison Report

Account Number	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Category: 59 - OTHER FINANCING USES</b>							
<a href="#">213-46300-59130</a>	TRANSFERS TO SPECIAL REVENU	539,290.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 59 - OTHER FINANCING USES:</b>		<b>539,290.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expense:</b>		<b>789,975.00</b>	<b>125,800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 213 - FEDERAL EDA CRIF:</b>		<b>-783,931.78</b>	<b>-124,978.86</b>	<b>7.30</b>	<b>800.00</b>	<b>700.00</b>	<b>-12.50%</b>
<b>Fund: 214 - EDA REVOLVING FUND</b>							
<b>Revenue</b>							
<b>Category: 36 - MISCELLANEOUS</b>							
<a href="#">214-00000-36125</a>	INTEREST REVENUE	2,228.36	4,927.16	70.31	3,500.00	3,500.00	0.00%
<a href="#">214-46300-36155</a>	PAYMENT IN LIEU OF TAXES	0.00	0.00	0.00	0.00	184,078.00	184,078.00
<b>Total Category: 36 - MISCELLANEOUS:</b>		<b>2,228.36</b>	<b>4,927.16</b>	<b>70.31</b>	<b>3,500.00</b>	<b>187,578.00</b>	<b>5,259.37%</b>
<b>Category: 39 - OTHER FINANCING REVENUE</b>							
<a href="#">214-00000-39150</a>	TRANSFERS FROM ANOTHER FUI	253,039.07	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 39 - OTHER FINANCING REVENUE:</b>		<b>253,039.07</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>		<b>255,267.43</b>	<b>4,927.16</b>	<b>70.31</b>	<b>3,500.00</b>	<b>187,578.00</b>	<b>5,259.37%</b>
<b>Expense</b>							
<b>Category: 58 - OTHER EXPENDITURES</b>							
<a href="#">214-46300-58115</a>	BANK CHARGES	7.50	0.00	0.00	0.00	0.00	0.00%
<a href="#">214-46300-58170</a>	PAYMENT TO DEVELOPER	0.00	4,554.73	18,192.65	0.00	0.00	0.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>7.50</b>	<b>4,554.73</b>	<b>18,192.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expense:</b>		<b>7.50</b>	<b>4,554.73</b>	<b>18,192.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 214 - EDA REVOLVING FUND:</b>		<b>255,259.93</b>	<b>372.43</b>	<b>-18,122.34</b>	<b>3,500.00</b>	<b>187,578.00</b>	<b>5,259.37%</b>
<b>Fund: 220 - CITIES DEV REVOLVING FUND</b>							
<b>Revenue</b>							
<b>Category: 36 - MISCELLANEOUS</b>							
<a href="#">220-00000-36125</a>	INTEREST REVENUE	159.49	115.12	103.36	0.00	1,800.00	1,800.00
<a href="#">220-00000-36135</a>	REFUNDS & REIMBURSEMENTS	5,710.93	4,098.90	0.00	0.00	0.00	0.00%
<a href="#">220-46300-36135</a>	REFUNDS & REIMBURSEMENTS	0.00	6,753.30	0.00	0.00	0.00	0.00%
<b>Total Category: 36 - MISCELLANEOUS:</b>		<b>5,870.42</b>	<b>10,967.32</b>	<b>103.36</b>	<b>0.00</b>	<b>1,800.00</b>	<b>1,800.00</b>
<b>Category: 39 - OTHER FINANCING REVENUE</b>							
<a href="#">220-00000-39150</a>	TRANSFERS FROM ANOTHER FUI	0.00	121,699.75	0.00	0.00	0.00	0.00%
<b>Total Category: 39 - OTHER FINANCING REVENUE:</b>		<b>0.00</b>	<b>121,699.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>		<b>5,870.42</b>	<b>132,667.07</b>	<b>103.36</b>	<b>0.00</b>	<b>1,800.00</b>	<b>1,800.00</b>

Budget Comparison Report

Account Number Expense	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Category: 53 - PURCHASED SERVICES</b>							
<a href="#">220-46300-53110</a> GENERAL PROFESSIONAL SERVIC	84.00	8.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>	<b>84.00</b>	<b>8.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>							
<a href="#">220-46300-58150</a> INTEREST EXPENSE	159.49	115.12	66.55	0.00	0.00	0.00	0.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>	<b>159.49</b>	<b>115.12</b>	<b>66.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 59 - OTHER FINANCING USES</b>							
<a href="#">220-46300-59130</a> TRANSFERS TO SPECIAL REVENU	12,060.23	4,177.26	61,000.00	0.00	0.00	0.00	0.00%
<b>Total Category: 59 - OTHER FINANCING USES:</b>	<b>12,060.23</b>	<b>4,177.26</b>	<b>61,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expense:</b>	<b>12,303.72</b>	<b>4,300.38</b>	<b>61,066.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 220 - CITIES DEV REVOLVING FUND:</b>	<b>-6,433.30</b>	<b>128,366.69</b>	<b>-60,963.19</b>	<b>0.00</b>	<b>1,800.00</b>	<b>1,800.00</b>	<b>0.00%</b>
<b>Fund: 221 - SM CITIES DEV GRANT 2018</b>							
<b>Revenue</b>							
<b>Category: 33 - INTERGOVERNMENTAL</b>							
<a href="#">221-00000-33210</a> STATE GRANTS	0.00	0.00	125,208.85	0.00	0.00	0.00	0.00%
<b>Total Category: 33 - INTERGOVERNMENTAL:</b>	<b>0.00</b>	<b>0.00</b>	<b>125,208.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 36 - MISCELLANEOUS</b>							
<a href="#">221-00000-36125</a> INTEREST REVENUE	0.00	10,685.75	798.51	0.00	1,600.00	1,600.00	0.00%
<a href="#">221-00000-36135</a> REFUNDS & REIMB - LOAN REPA	0.00	7,643.64	11,536.34	0.00	0.00	0.00	0.00%
<b>Total Category: 36 - MISCELLANEOUS:</b>	<b>0.00</b>	<b>18,329.39</b>	<b>12,334.85</b>	<b>0.00</b>	<b>1,600.00</b>	<b>1,600.00</b>	<b>0.00%</b>
<b>Category: 39 - OTHER FINANCING REVENUE</b>							
<a href="#">221-00000-39130</a> TRANSFER FROM SPECIAL REVEN	539,290.00	0.00	61,000.00	0.00	0.00	0.00	0.00%
<b>Total Category: 39 - OTHER FINANCING REVENUE:</b>	<b>539,290.00</b>	<b>0.00</b>	<b>61,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>	<b>539,290.00</b>	<b>18,329.39</b>	<b>198,543.70</b>	<b>0.00</b>	<b>1,600.00</b>	<b>1,600.00</b>	<b>0.00%</b>
<b>Expense</b>							
<b>Category: 53 - PURCHASED SERVICES</b>							
<a href="#">221-46300-53110</a> GENERAL PROFESSIONAL SERVIC	0.00	35,690.70	88,889.60	0.00	0.00	0.00	0.00%
<a href="#">221-46300-53425</a> OTHER REPAIRS & MAINTENANC	0.00	213,459.64	232,899.30	0.00	0.00	0.00	0.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>	<b>0.00</b>	<b>249,150.34</b>	<b>321,788.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>							
<a href="#">221-46300-58111</a> GRANT PASS THROUGH	0.00	0.00	125,208.85	0.00	0.00	0.00	0.00%

**Budget Comparison Report**

Account Number	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">221-46300-58150</a> INTEREST EXPENSE	0.00	158.67	501.87	0.00	0.00	0.00	0.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>	<b>0.00</b>	<b>158.67</b>	<b>125,710.72</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expense:</b>	<b>0.00</b>	<b>249,309.01</b>	<b>447,499.62</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 221 - SM CITIES DEV GRANT 2018:</b>	<b>539,290.00</b>	<b>-230,979.62</b>	<b>-248,955.92</b>	<b>0.00</b>	<b>1,600.00</b>	<b>1,600.00</b>	<b>0.00%</b>
<b>Report Total:</b>	<b>-329.30</b>	<b>-163,750.58</b>	<b>-256,427.69</b>	<b>16,296.20</b>	<b>185,584.59</b>	<b>169,288.39</b>	<b>1,038.82%</b>

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 204 - ECONOMIC DEVELOPMENT AUTH</b>							
<b>Revenue</b>							
36 - MISCELLANEOUS	5,391.15	9,440.13	157.19	8,000.00	8,000.00	0.00	0.00%
<b>Total Revenue:</b>	<b>5,391.15</b>	<b>9,440.13</b>	<b>157.19</b>	<b>8,000.00</b>	<b>8,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	8,162.50	0.00	0.00	0.00	0.00	0.00	0.00%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	0.00	133.22	0.00	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>8,162.50</b>	<b>133.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 204 - ECONOMIC DEVELOPMENT AUTH:</b>	<b>-2,771.35</b>	<b>9,306.91</b>	<b>157.19</b>	<b>8,000.00</b>	<b>8,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Fund: 205 - PARKWAY HOUSING FUND</b>							
<b>Revenue</b>							
36 - MISCELLANEOUS	0.00	271.54	-13.40	0.00	700.00	700.00	0.00%
39 - OTHER FINANCING REVENUE	21,745.59	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>21,745.59</b>	<b>271.54</b>	<b>-13.40</b>	<b>0.00</b>	<b>700.00</b>	<b>700.00</b>	<b>0.00%</b>
<b>Total Fund: 205 - PARKWAY HOUSING FUND:</b>	<b>21,745.59</b>	<b>271.54</b>	<b>-13.40</b>	<b>0.00</b>	<b>700.00</b>	<b>700.00</b>	<b>0.00%</b>
<b>Fund: 206 - PARKWAY ADDITION II</b>							
<b>Revenue</b>							
36 - MISCELLANEOUS	0.00	0.00	10.93	0.00	800.00	800.00	0.00%
39 - OTHER FINANCING REVENUE	8,594.93	56,466.33	44,400.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>8,594.93</b>	<b>56,466.33</b>	<b>44,410.93</b>	<b>0.00</b>	<b>800.00</b>	<b>800.00</b>	<b>0.00%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	4,802.00	6,095.45	11,247.17	0.00	0.00	0.00	0.00%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	0.00	0.00	92.63	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>4,802.00</b>	<b>6,095.45</b>	<b>11,339.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 206 - PARKWAY ADDITION II:</b>	<b>3,792.93</b>	<b>50,370.88</b>	<b>33,071.13</b>	<b>0.00</b>	<b>800.00</b>	<b>800.00</b>	<b>0.00%</b>
<b>Fund: 207 - PARKWAY ADDITION III &amp; IV</b>							
<b>Revenue</b>							
34 - CHARGES FOR SERVICES	10,051.00	7,880.20	0.00	7,880.20	7,880.20	0.00	0.00%
36 - MISCELLANEOUS	0.00	1,146.35	-60.34	0.00	3,000.00	3,000.00	0.00%
39 - OTHER FINANCING REVENUE	-24,278.27	4,458.50	0.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>-14,227.27</b>	<b>13,485.05</b>	<b>-60.34</b>	<b>7,880.20</b>	<b>10,880.20</b>	<b>3,000.00</b>	<b>38.07%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	3,429.96	955.94	190.41	0.00	212.00	212.00	0.00%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	149.63	0.00	0.00	0.00	0.00	0.00	0.00%

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
58 - OTHER EXPENDITURES	0.00	5,186.00	4,242.00	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>3,579.59</b>	<b>6,141.94</b>	<b>4,432.41</b>	<b>0.00</b>	<b>212.00</b>	<b>212.00</b>	<b>0.00%</b>
<b>Total Fund: 207 - PARKWAY ADDITION III &amp; IV:</b>	<b>-17,806.86</b>	<b>7,343.11</b>	<b>-4,492.75</b>	<b>7,880.20</b>	<b>10,668.20</b>	<b>2,788.00</b>	<b>35.38%</b>
<b>Fund: 208 - EDA ADMINISTRATION</b>							
<b>Revenue</b>							
31 - TAXES	118,770.99	125,377.95	133,521.29	135,000.00	135,000.00	0.00	0.00%
33 - INTERGOVERNMENTAL	0.00	0.00	543,631.43	0.00	0.00	0.00	0.00%
36 - MISCELLANEOUS	10,683.50	11,430.48	3,626.26	5,500.00	3,600.00	-1,900.00	-34.55%
<b>Total Revenue:</b>	<b>129,454.49</b>	<b>136,808.43</b>	<b>680,778.98</b>	<b>140,500.00</b>	<b>138,600.00</b>	<b>-1,900.00</b>	<b>-1.35%</b>
<b>Expense</b>							
51 - SALARIES & WAGES	0.00	2,700.00	51,548.40	74,079.00	107,921.60	33,842.60	45.68%
52 - EMPLOYEE BENEFITS	0.00	206.55	7,910.87	20,984.00	34,247.01	13,263.01	63.21%
53 - PURCHASED SERVICES	126,776.65	120,957.73	35,438.10	34,321.00	9,723.00	-24,598.00	-71.67%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	2,482.30	5,289.07	2,447.68	2,500.00	3,400.00	900.00	36.00%
58 - OTHER EXPENDITURES	9,670.00	11,478.74	540,549.64	12,500.00	9,570.00	-2,930.00	-23.44%
<b>Total Expense:</b>	<b>138,928.95</b>	<b>140,632.09</b>	<b>637,894.69</b>	<b>144,384.00</b>	<b>164,861.61</b>	<b>20,477.61</b>	<b>14.18%</b>
<b>Total Fund: 208 - EDA ADMINISTRATION:</b>	<b>-9,474.46</b>	<b>-3,823.66</b>	<b>42,884.29</b>	<b>-3,884.00</b>	<b>-26,261.61</b>	<b>-22,377.61</b>	<b>576.15%</b>
<b>Fund: 213 - FEDERAL EDA CRIF</b>							
<b>Revenue</b>							
36 - MISCELLANEOUS	6,043.22	821.14	7.30	800.00	700.00	-100.00	-12.50%
<b>Total Revenue:</b>	<b>6,043.22</b>	<b>821.14</b>	<b>7.30</b>	<b>800.00</b>	<b>700.00</b>	<b>-100.00</b>	<b>-12.50%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	677.50	800.00	0.00	0.00	0.00	0.00	0.00%
58 - OTHER EXPENDITURES	250,007.50	125,000.00	0.00	0.00	0.00	0.00	0.00%
59 - OTHER FINANCING USES	539,290.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>789,975.00</b>	<b>125,800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 213 - FEDERAL EDA CRIF:</b>	<b>-783,931.78</b>	<b>-124,978.86</b>	<b>7.30</b>	<b>800.00</b>	<b>700.00</b>	<b>-100.00</b>	<b>-12.50%</b>
<b>Fund: 214 - EDA REVOLVING FUND</b>							
<b>Revenue</b>							
36 - MISCELLANEOUS	2,228.36	4,927.16	70.31	3,500.00	187,578.00	184,078.00	5,259.37%
39 - OTHER FINANCING REVENUE	253,039.07	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>255,267.43</b>	<b>4,927.16</b>	<b>70.31</b>	<b>3,500.00</b>	<b>187,578.00</b>	<b>184,078.00</b>	<b>5,259.37%</b>
<b>Expense</b>							
58 - OTHER EXPENDITURES	7.50	4,554.73	18,192.65	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>7.50</b>	<b>4,554.73</b>	<b>18,192.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 214 - EDA REVOLVING FUND:</b>	<b>255,259.93</b>	<b>372.43</b>	<b>-18,122.34</b>	<b>3,500.00</b>	<b>187,578.00</b>	<b>184,078.00</b>	<b>5,259.37%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 220 - CITIES DEV REVOLVING FUND</b>							
<b>Revenue</b>							
36 - MISCELLANEOUS	5,870.42	10,967.32	103.36	0.00	1,800.00	1,800.00	0.00%
39 - OTHER FINANCING REVENUE	0.00	121,699.75	0.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>5,870.42</b>	<b>132,667.07</b>	<b>103.36</b>	<b>0.00</b>	<b>1,800.00</b>	<b>1,800.00</b>	<b>0.00%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	84.00	8.00	0.00	0.00	0.00	0.00	0.00%
58 - OTHER EXPENDITURES	159.49	115.12	66.55	0.00	0.00	0.00	0.00%
59 - OTHER FINANCING USES	12,060.23	4,177.26	61,000.00	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>12,303.72</b>	<b>4,300.38</b>	<b>61,066.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 220 - CITIES DEV REVOLVING FUND:</b>	<b>-6,433.30</b>	<b>128,366.69</b>	<b>-60,963.19</b>	<b>0.00</b>	<b>1,800.00</b>	<b>1,800.00</b>	<b>0.00%</b>
<b>Fund: 221 - SM CITIES DEV GRANT 2018</b>							
<b>Revenue</b>							
33 - INTERGOVERNMENTAL	0.00	0.00	125,208.85	0.00	0.00	0.00	0.00%
36 - MISCELLANEOUS	0.00	18,329.39	12,334.85	0.00	1,600.00	1,600.00	0.00%
39 - OTHER FINANCING REVENUE	539,290.00	0.00	61,000.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>539,290.00</b>	<b>18,329.39</b>	<b>198,543.70</b>	<b>0.00</b>	<b>1,600.00</b>	<b>1,600.00</b>	<b>0.00%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	0.00	249,150.34	321,788.90	0.00	0.00	0.00	0.00%
58 - OTHER EXPENDITURES	0.00	158.67	125,710.72	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>0.00</b>	<b>249,309.01</b>	<b>447,499.62</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 221 - SM CITIES DEV GRANT 2018:</b>	<b>539,290.00</b>	<b>-230,979.62</b>	<b>-248,955.92</b>	<b>0.00</b>	<b>1,600.00</b>	<b>1,600.00</b>	<b>0.00%</b>
<b>Report Total:</b>	<b>-329.30</b>	<b>-163,750.58</b>	<b>-256,427.69</b>	<b>16,296.20</b>	<b>185,584.59</b>	<b>169,288.39</b>	<b>1,038.82%</b>

Fund	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
204 - ECONOMIC DEVELOPMENT AUTH	-2,771.35	9,306.91	157.19	8,000.00	8,000.00	0.00	0.00%
205 - PARKWAY HOUSING FUND	21,745.59	271.54	-13.40	0.00	700.00	700.00	0.00%
206 - PARKWAY ADDITION II	3,792.93	50,370.88	33,071.13	0.00	800.00	800.00	0.00%
207 - PARKWAY ADDITION III & IV	-17,806.86	7,343.11	-4,492.75	7,880.20	10,668.20	2,788.00	35.38%
208 - EDA ADMINISTRATION	-9,474.46	-3,823.66	42,884.29	-3,884.00	-26,261.61	-22,377.61	576.15%
213 - FEDERAL EDA CRIF	-783,931.78	-124,978.86	7.30	800.00	700.00	-100.00	-12.50%
214 - EDA REVOLVING FUND	255,259.93	372.43	-18,122.34	3,500.00	187,578.00	184,078.00	5,259.37%
220 - CITIES DEV REVOLVING FUND	-6,433.30	128,366.69	-60,963.19	0.00	1,800.00	1,800.00	0.00%
221 - SM CITIES DEV GRANT 2018	539,290.00	-230,979.62	-248,955.92	0.00	1,600.00	1,600.00	0.00%
<b>Report Total:</b>	<b>-329.30</b>	<b>-163,750.58</b>	<b>-256,427.69</b>	<b>16,296.20</b>	<b>185,584.59</b>	<b>169,288.39</b>	<b>1,038.82%</b>



Marshall, MN

# Budget Comparison Report

## Account Summary

Account Number	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2020 2020	2021 FINAL	Increase / (Decrease)		
<b>Fund: 256 - SALES/LODGING TAX</b>								
<b>Revenue</b>								
<b>Category: 31 - TAXES</b>								
<a href="#">256-00000-31220</a>	SALES TAX - SPECIAL LEGISLATIO	1,414,691.58	1,517,046.35	1,242,526.83	1,455,594.00	1,455,594.00	0.00	0.00%
<a href="#">256-00000-31230</a>	FOOD & BEVERAGE TAX - SPECIA	534,598.23	525,826.07	333,366.00	530,000.00	500,000.00	-30,000.00	-5.66%
<a href="#">256-00000-31240</a>	LODGING TAX	84,517.80	93,699.14	54,145.82	82,000.00	82,000.00	0.00	0.00%
	<b>Total Category: 31 - TAXES:</b>	<b>2,033,807.61</b>	<b>2,136,571.56</b>	<b>1,630,038.65</b>	<b>2,067,594.00</b>	<b>2,037,594.00</b>	<b>-30,000.00</b>	<b>-1.45%</b>
<b>Category: 36 - MISCELLANEOUS</b>								
<a href="#">256-00000-36125</a>	INTEREST REVENUE	12,822.14	17,401.78	414.30	1,000.00	22,250.00	21,250.00	2,125.00%
	<b>Total Category: 36 - MISCELLANEOUS:</b>	<b>12,822.14</b>	<b>17,401.78</b>	<b>414.30</b>	<b>1,000.00</b>	<b>22,250.00</b>	<b>21,250.00</b>	<b>2,125.00%</b>
	<b>Total Revenue:</b>	<b>2,046,629.75</b>	<b>2,153,973.34</b>	<b>1,630,452.95</b>	<b>2,068,594.00</b>	<b>2,059,844.00</b>	<b>-8,750.00</b>	<b>-0.42%</b>
<b>Expense</b>								
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>								
<a href="#">256-45900-54460</a>	GENERAL NOTICES & PUBLICATI	0.00	0.00	721.50	0.00	0.00	0.00	0.00%
	<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>	<b>0.00</b>	<b>0.00</b>	<b>721.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">256-45900-58115</a>	BANK CHARGES	0.00	185.37	0.00	0.00	0.00	0.00	0.00%
	<b>Total Category: 58 - OTHER EXPENDITURES:</b>	<b>0.00</b>	<b>185.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 59 - OTHER FINANCING USES</b>								
<a href="#">256-49900-59130</a>	TRANSFERS TO SPECIAL REVENU	570,891.00	692,500.00	673,192.00	673,192.00	775,000.00	101,808.00	15.12%
<a href="#">256-49900-59140</a>	TRANSFERS TO DEBT SERVICE FU	1,457,969.00	1,460,000.00	1,460,000.00	1,460,000.00	1,455,594.00	-4,406.00	-0.30%
	<b>Total Category: 59 - OTHER FINANCING USES:</b>	<b>2,028,860.00</b>	<b>2,152,500.00</b>	<b>2,133,192.00</b>	<b>2,133,192.00</b>	<b>2,230,594.00</b>	<b>97,402.00</b>	<b>4.57%</b>
	<b>Total Expense:</b>	<b>2,028,860.00</b>	<b>2,152,685.37</b>	<b>2,133,913.50</b>	<b>2,133,192.00</b>	<b>2,230,594.00</b>	<b>97,402.00</b>	<b>4.57%</b>
	<b>Total Fund: 256 - SALES/LODGING TAX:</b>	<b>17,769.75</b>	<b>1,287.97</b>	<b>-503,460.55</b>	<b>-64,598.00</b>	<b>-170,750.00</b>	<b>-106,152.00</b>	<b>164.33%</b>
<b>Fund: 258 - ASC ARENA</b>								
<b>Revenue</b>								
<b>Category: 33 - INTERGOVERNMENTAL</b>								
<a href="#">258-45900-33110</a>	FEDERAL GRANTS	0.00	0.00	854.48	0.00	0.00	0.00	0.00%
	<b>Total Category: 33 - INTERGOVERNMENTAL:</b>	<b>0.00</b>	<b>0.00</b>	<b>854.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

Budget Comparison Report

Account Number	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2020 2020	2021 FINAL	Increase / (Decrease)		
<b>Category: 34 - CHARGES FOR SERVICES</b>								
<a href="#">258-45900-34110</a>	RENT REVENUE	113,103.84	109,982.75	92,740.49	120,000.00	110,000.00	-10,000.00	-8.33%
<a href="#">258-45900-34170</a>	SPONSORSHIP FEES	78,600.00	84,050.00	47,800.00	84,000.00	50,000.00	-34,000.00	-40.48%
<b>Total Category: 34 - CHARGES FOR SERVICES:</b>		<b>191,703.84</b>	<b>194,032.75</b>	<b>140,540.49</b>	<b>204,000.00</b>	<b>160,000.00</b>	<b>-44,000.00</b>	<b>-21.57%</b>
<b>Category: 36 - MISCELLANEOUS</b>								
<a href="#">258-45900-36125</a>	INTEREST REVENUE	80.46	685.81	35.96	500.00	2,200.00	1,700.00	340.00%
<a href="#">258-45900-36135</a>	REFUNDS & REIMBURSEMENTS	11,927.03	1,092.00	5,384.45	0.00	0.00	0.00	0.00%
<b>Total Category: 36 - MISCELLANEOUS:</b>		<b>12,007.49</b>	<b>1,777.81</b>	<b>5,420.41</b>	<b>500.00</b>	<b>2,200.00</b>	<b>1,700.00</b>	<b>340.00%</b>
<b>Category: 39 - OTHER FINANCING REVENUE</b>								
<a href="#">258-45900-39150</a>	TRANSFERS FROM ANOTHER FUI	440,660.00	530,000.00	510,692.00	510,692.00	605,000.00	94,308.00	18.47%
<b>Total Category: 39 - OTHER FINANCING REVENUE:</b>		<b>440,660.00</b>	<b>530,000.00</b>	<b>510,692.00</b>	<b>510,692.00</b>	<b>605,000.00</b>	<b>94,308.00</b>	<b>18.47%</b>
<b>Total Revenue:</b>		<b>644,371.33</b>	<b>725,810.56</b>	<b>657,507.38</b>	<b>715,192.00</b>	<b>767,200.00</b>	<b>52,008.00</b>	<b>7.27%</b>
<b>Expense</b>								
<b>Category: 51 - SALARIES &amp; WAGES</b>								
<a href="#">258-45900-51110</a>	FULL TIME EMPLOYEES	131,251.91	156,594.93	166,452.67	210,008.05	226,867.68	16,859.63	8.03%
<a href="#">258-45900-51115</a>	FULL TIME EMPLOYEES OVERTIM	1,029.49	244.05	352.46	1,579.73	1,579.73	0.00	0.00%
<a href="#">258-45900-51120</a>	PART TIME EMPLOYEES	17,243.48	25,278.62	16,672.06	26,328.75	26,328.75	0.00	0.00%
<a href="#">258-45900-51140</a>	SICK PAY	3,551.05	1,478.30	4,350.63	0.00	0.00	0.00	0.00%
<a href="#">258-45900-51150</a>	VACATION PAY	7,210.16	5,365.97	3,482.51	0.00	0.00	0.00	0.00%
<a href="#">258-45900-51160</a>	HOLIDAY PAY	5,241.83	6,918.91	4,944.16	0.00	0.00	0.00	0.00%
<a href="#">258-45900-51170</a>	FLOATING HOLIDAY PAY	990.77	1,043.57	848.66	0.00	0.00	0.00	0.00%
<b>Total Category: 51 - SALARIES &amp; WAGES:</b>		<b>166,518.69</b>	<b>196,924.35</b>	<b>197,103.15</b>	<b>237,916.53</b>	<b>254,776.16</b>	<b>16,859.63</b>	<b>7.09%</b>
<b>Category: 52 - EMPLOYEE BENEFITS</b>								
<a href="#">258-45900-52110</a>	PERA CONTRIBUTIONS	11,097.87	13,778.92	14,723.94	15,869.08	17,133.56	1,264.48	7.97%
<a href="#">258-45900-52120</a>	FICA CONTRIBUTIONS	9,224.86	11,131.82	11,612.42	14,750.82	15,796.12	1,045.30	7.09%
<a href="#">258-45900-52130</a>	MEDICARE CONTRIBUTIONS	2,157.46	2,603.51	2,715.87	3,449.79	3,694.25	244.46	7.09%
<a href="#">258-45900-52210</a>	HEALTH INSURANCE	43,507.52	56,019.71	54,398.57	64,678.91	56,134.14	-8,544.77	-13.21%
<a href="#">258-45900-52215</a>	INSURANCE BENEFITS ALLOTMEI	2,616.67	6,896.20	6,129.43	0.00	0.00	0.00	0.00%
<a href="#">258-45900-52220</a>	DENTAL INSURANCE	2,884.07	3,865.63	4,624.15	4,685.31	4,552.33	-132.98	-2.84%
<a href="#">258-45900-52230</a>	LIFE INSURANCE & LTD	359.20	475.11	438.91	554.25	571.90	17.65	3.18%
<a href="#">258-45900-52320</a>	TAXABLE ALLOWANCE	840.79	863.40	289.80	900.00	900.00	0.00	0.00%
<a href="#">258-45900-52420</a>	WORK COMP INSURANCE PREM	4,587.00	1,777.00	3,546.00	4,339.00	4,775.00	436.00	10.05%
<b>Total Category: 52 - EMPLOYEE BENEFITS:</b>		<b>77,275.44</b>	<b>97,411.30</b>	<b>98,479.09</b>	<b>109,227.16</b>	<b>103,557.30</b>	<b>-5,669.86</b>	<b>-5.19%</b>
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">258-45900-53110</a>	GENERAL PROFESSIONAL SERVIC	2,933.65	16,082.36	3,558.02	11,000.00	15,000.00	4,000.00	36.36%
<a href="#">258-45900-53115</a>	CONSULTING SERVICES	84,000.00	84,000.00	75,000.00	84,000.00	84,000.00	0.00	0.00%
<a href="#">258-45900-53120</a>	LEGAL SERVICES	250.00	0.00	0.00	0.00	0.00	0.00	0.00%

**Budget Comparison Report**

Account Number	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">258-45900-53130</a>	MARKETING SERVICE	0.00	0.00	100.00	0.00	0.00	0.00%
<a href="#">258-45900-53140</a>	PHONE SERVICES	3,037.80	2,559.70	2,438.61	3,900.00	4,200.00	300.00 7.69%
<a href="#">258-45900-53145</a>	POSTAGE SERVICE	2.82	3.15	0.00	0.00	0.00	0.00%
<a href="#">258-45900-53150</a>	ALARMS SERVICE	976.08	1,287.00	724.08	1,500.00	1,500.00	0.00 0.00%
<a href="#">258-45900-53155</a>	RENTAL SERVICES	0.00	0.00	0.00	1,000.00	1,500.00	500.00 50.00%
<a href="#">258-45900-53165</a>	TRAVEL, CONFERENCES, & SCHO	983.80	1,234.00	500.56	1,500.00	1,000.00	-500.00 -33.33%
<a href="#">258-45900-53210</a>	GENERAL LIABILITY INSURANCE	22,301.00	23,477.00	25,620.00	23,780.00	25,880.00	2,100.00 8.83%
<a href="#">258-45900-53310</a>	ELECTRIC UTILITIES	79,455.72	71,897.18	57,090.05	81,810.00	81,810.00	0.00 0.00%
<a href="#">258-45900-53315</a>	WATER UTILITIES	6,200.97	6,289.69	5,776.41	7,200.00	8,424.00	1,224.00 17.00%
<a href="#">258-45900-53320</a>	GAS UTILITIES	38,262.89	44,583.49	22,937.20	29,131.20	46,385.00	17,253.80 59.23%
<a href="#">258-45900-53325</a>	REFUSE DISPOSAL	9,728.16	9,754.16	8,106.80	10,121.46	10,324.00	202.54 2.00%
<a href="#">258-45900-53330</a>	SEWER UTILITIES	5,086.06	5,148.18	4,314.00	4,120.80	5,252.00	1,131.20 27.45%
<a href="#">258-45900-53335</a>	STORM WATER UTILITIES	7,595.88	7,831.08	7,328.09	8,295.00	8,378.00	83.00 1.00%
<a href="#">258-45900-53410</a>	MAINTENANCE AGREEMENTS	3,954.24	3,562.23	7,248.95	10,000.00	10,000.00	0.00 0.00%
<a href="#">258-45900-53415</a>	EQUIPMENT REPAIRS & MAINTENANCE	31,679.02	20,570.75	117,360.45	20,000.00	22,000.00	2,000.00 10.00%
<a href="#">258-45900-53420</a>	BLDG REPAIR & MAINTENANCE	12,812.24	3,494.40	2,025.15	5,000.00	5,000.00	0.00 0.00%
<a href="#">258-45900-53425</a>	OTHER REPAIRS & MAINTENANCE	10,411.19	8,209.54	12,902.99	20,000.00	22,000.00	2,000.00 10.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>319,671.52</b>	<b>309,983.91</b>	<b>353,031.36</b>	<b>322,358.46</b>	<b>352,653.00</b>	<b>30,294.54 9.40%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>							
<a href="#">258-45900-54110</a>	GENERAL SUPPLIES	18,585.58	19,652.93	21,335.37	25,000.00	25,000.00	0.00 0.00%
<a href="#">258-45900-54120</a>	MOTOR FUELS,LUBRICANTS & AI	5,404.11	10,570.90	2,938.06	6,500.00	7,000.00	500.00 7.69%
<a href="#">258-45900-54150</a>	EQUIPMENT/TOOLS UP TO 5,000	7,914.96	11,039.11	2,942.58	9,500.00	10,000.00	500.00 5.26%
<a href="#">258-45900-54160</a>	SAFETY WEAR & EQUIPMENT	565.71	509.99	254.94	200.00	300.00	100.00 50.00%
<a href="#">258-45900-54410</a>	COMPUTER SOFTWARE	0.00	1,676.38	0.00	0.00	0.00	0.00 0.00%
<a href="#">258-45900-54430</a>	MILEAGE REIMBURSEMENT	93.43	0.00	0.00	0.00	0.00	0.00 0.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>		<b>32,563.79</b>	<b>43,449.31</b>	<b>27,470.95</b>	<b>41,200.00</b>	<b>42,300.00</b>	<b>1,100.00 2.67%</b>
<b>Category: 55 - CAPITAL</b>							
<a href="#">258-45900-55140</a>	MACHINERY & EQUIPMENT	0.00	5,541.74	156,704.80	130,000.00	0.00	-130,000.00 -100.00%
<b>Total Category: 55 - CAPITAL:</b>		<b>0.00</b>	<b>5,541.74</b>	<b>156,704.80</b>	<b>130,000.00</b>	<b>0.00</b>	<b>-130,000.00 -100.00%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>							
<a href="#">258-45900-58115</a>	BANK CHARGES	0.00	14.96	0.00	0.00	0.00	0.00 0.00%
<a href="#">258-45900-58145</a>	DUES & SUBSCRIPTIONS	475.00	475.00	275.00	500.00	250.00	-250.00 -50.00%
<a href="#">258-45900-58155</a>	LICENSES AND TAXES	100.00	290.00	309.25	300.00	500.00	200.00 66.67%
<a href="#">258-45900-58180</a>	REFUNDS & REIMBURSEMENTS	30.00	0.00	0.00	0.00	0.00	0.00 0.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>605.00</b>	<b>779.96</b>	<b>584.25</b>	<b>800.00</b>	<b>750.00</b>	<b>-50.00 -6.25%</b>
<b>Total Expense:</b>		<b>596,634.44</b>	<b>654,090.57</b>	<b>833,373.60</b>	<b>841,502.15</b>	<b>754,036.46</b>	<b>-87,465.69 -10.39%</b>
<b>Total Fund: 258 - ASC ARENA:</b>		<b>47,736.89</b>	<b>71,719.99</b>	<b>-175,866.22</b>	<b>-126,310.15</b>	<b>13,163.54</b>	<b>139,473.69 -110.42%</b>

Budget Comparison Report

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 270 - MERIT</b>								
<b>Revenue</b>								
<b>Category: 33 - INTERGOVERNMENTAL</b>								
<a href="#">270-42600-33110</a>	FEDERAL GRANTS	0.00	0.00	16,132.20	0.00	0.00	0.00	0.00%
<a href="#">270-42600-33210</a>	STATE GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 33 - INTERGOVERNMENTAL:</b>		<b>0.00</b>	<b>0.00</b>	<b>16,132.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 34 - CHARGES FOR SERVICES</b>								
<a href="#">270-42600-34110</a>	RENT REVENUE	35,867.90	34,533.44	43,494.70	25,000.00	40,000.00	15,000.00	60.00%
<a href="#">270-42600-34160</a>	USER FEES	0.00	0.00	450.00	0.00	0.00	0.00	0.00%
<a href="#">270-42600-34170</a>	SPONSORSHIP FEES	250.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 34 - CHARGES FOR SERVICES:</b>		<b>36,117.90</b>	<b>34,533.44</b>	<b>43,944.70</b>	<b>25,000.00</b>	<b>40,000.00</b>	<b>15,000.00</b>	<b>60.00%</b>
<b>Category: 36 - MISCELLANEOUS</b>								
<a href="#">270-42600-36125</a>	INTEREST REVENUE	501.07	660.45	29.84	500.00	1,700.00	1,200.00	240.00%
<a href="#">270-42600-36130</a>	DONATION REVENUE	66.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">270-42600-36135</a>	REFUNDS & REIMBURSEMENTS	544.00	962.25	1,222.20	0.00	0.00	0.00	0.00%
<b>Total Category: 36 - MISCELLANEOUS:</b>		<b>1,111.07</b>	<b>1,622.70</b>	<b>1,252.04</b>	<b>500.00</b>	<b>1,700.00</b>	<b>1,200.00</b>	<b>240.00%</b>
<b>Category: 39 - OTHER FINANCING REVENUE</b>								
<a href="#">270-42600-39150</a>	TRANSFERS FROM ANOTHER FUI	130,231.00	162,500.00	162,500.00	162,500.00	170,000.00	7,500.00	4.62%
<b>Total Category: 39 - OTHER FINANCING REVENUE:</b>		<b>130,231.00</b>	<b>162,500.00</b>	<b>162,500.00</b>	<b>162,500.00</b>	<b>170,000.00</b>	<b>7,500.00</b>	<b>4.62%</b>
<b>Total Revenue:</b>		<b>167,459.97</b>	<b>198,656.14</b>	<b>223,828.94</b>	<b>188,000.00</b>	<b>211,700.00</b>	<b>23,700.00</b>	<b>12.61%</b>
<b>Expense</b>								
<b>Category: 51 - SALARIES &amp; WAGES</b>								
<a href="#">270-42600-51110</a>	FULL TIME EMPLOYEES	51,131.35	54,484.31	48,965.21	66,003.20	73,588.80	7,585.60	11.49%
<a href="#">270-42600-51115</a>	FULL TIME EMPLOYEES OVERTIM	84.66	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">270-42600-51120</a>	PART TIME EMPLOYEES	0.00	1,112.11	49.00	7,927.06	7,927.06	0.00	0.00%
<a href="#">270-42600-51140</a>	SICK PAY	2,510.03	1,654.31	2,019.80	0.00	0.00	0.00	0.00%
<a href="#">270-42600-51150</a>	VACATION PAY	832.41	2,896.22	305.02	0.00	0.00	0.00	0.00%
<a href="#">270-42600-51160</a>	HOLIDAY PAY	2,237.82	2,407.90	1,757.48	0.00	0.00	0.00	0.00%
<a href="#">270-42600-51170</a>	FLOATING HOLIDAY PAY	225.76	230.32	267.52	0.00	0.00	0.00	0.00%
<b>Total Category: 51 - SALARIES &amp; WAGES:</b>		<b>57,022.03</b>	<b>62,785.17</b>	<b>53,364.03</b>	<b>73,930.26</b>	<b>81,515.86</b>	<b>7,585.60</b>	<b>10.26%</b>
<b>Category: 52 - EMPLOYEE BENEFITS</b>								
<a href="#">270-42600-52110</a>	PERA CONTRIBUTIONS	4,252.38	4,607.81	4,119.91	4,950.24	5,519.16	568.92	11.49%
<a href="#">270-42600-52120</a>	FICA CONTRIBUTIONS	3,334.44	3,593.05	3,108.30	4,583.68	5,053.98	470.30	10.26%
<a href="#">270-42600-52130</a>	MEDICARE CONTRIBUTIONS	779.86	840.36	726.91	1,071.99	1,181.98	109.99	10.26%
<a href="#">270-42600-52210</a>	HEALTH INSURANCE	16,502.89	17,630.52	14,553.59	20,212.16	21,425.48	1,213.32	6.00%
<a href="#">270-42600-52215</a>	INSURANCE BENEFITS ALLOTMEI	2,000.00	2,000.16	1,646.49	0.00	0.00	0.00	0.00%
<a href="#">270-42600-52220</a>	DENTAL INSURANCE	1,218.57	1,075.35	1,115.22	1,266.30	1,230.36	-35.94	-2.84%

**Budget Comparison Report**

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">270-42600-52230</a>	LIFE INSURANCE & LTD	141.41	148.16	122.06	162.37	177.89	15.52	9.56%
<a href="#">270-42600-52320</a>	TAXABLE ALLOWANCE	43.00	42.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">270-42600-52420</a>	WORK COMP INSURANCE PREM	200.00	232.00	259.00	256.00	282.00	26.00	10.16%
<b>Total Category: 52 - EMPLOYEE BENEFITS:</b>		<b>28,472.55</b>	<b>30,169.41</b>	<b>25,651.48</b>	<b>32,502.74</b>	<b>34,870.85</b>	<b>2,368.11</b>	<b>7.29%</b>
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">270-42600-53110</a>	GENERAL PROFESSIONAL SERVIC	4,983.00	14,111.01	7,570.80	9,360.00	16,287.00	6,927.00	74.01%
<a href="#">270-42600-53115</a>	CONSULTING SERVICES	7,200.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">270-42600-53130</a>	MARKETING SERVICE	1,790.87	2,807.02	426.21	5,000.00	5,000.00	0.00	0.00%
<a href="#">270-42600-53140</a>	PHONE SERVICES	895.85	776.55	578.69	1,500.00	1,500.00	0.00	0.00%
<a href="#">270-42600-53145</a>	POSTAGE SERVICE	0.00	1.00	0.00	50.00	50.00	0.00	0.00%
<a href="#">270-42600-53150</a>	ALARMS SERVICE	498.00	0.00	843.00	1,200.00	1,200.00	0.00	0.00%
<a href="#">270-42600-53165</a>	TRAVEL, CONFERENCES, & SCHO	1,729.86	1,558.19	721.68	3,000.00	3,000.00	0.00	0.00%
<a href="#">270-42600-53210</a>	GENERAL LIABILITY INSURANCE	10,209.00	10,911.00	11,561.00	11,076.00	11,923.00	847.00	7.65%
<a href="#">270-42600-53215</a>	AUTOMOTIVE INSURANCE	243.00	213.00	207.00	221.00	219.00	-2.00	-0.90%
<a href="#">270-42600-53310</a>	ELECTRIC UTILITIES	7,352.82	6,810.44	6,392.07	7,070.00	7,070.00	0.00	0.00%
<a href="#">270-42600-53315</a>	WATER UTILITIES	1,443.41	1,381.09	1,889.81	1,800.00	2,106.00	306.00	17.00%
<a href="#">270-42600-53320</a>	GAS UTILITIES	4,726.11	5,881.67	2,910.08	5,722.20	6,119.00	396.80	6.93%
<a href="#">270-42600-53325</a>	REFUSE DISPOSAL	332.48	310.70	193.20	357.00	364.00	7.00	1.96%
<a href="#">270-42600-53330</a>	SEWER UTILITIES	461.39	407.30	843.94	412.08	416.00	3.92	0.95%
<a href="#">270-42600-53410</a>	MAINTENANCE AGREEMENTS	20,148.87	12,153.17	10,103.06	20,690.00	20,690.00	0.00	0.00%
<a href="#">270-42600-53415</a>	EQUIPMENT REPAIRS & MAINTEN	1,302.89	443.37	2,152.42	2,000.00	2,000.00	0.00	0.00%
<a href="#">270-42600-53420</a>	BLDG REPAIR & MAINTENANCE	7,122.41	1,102.05	1,093.07	1,500.00	1,500.00	0.00	0.00%
<a href="#">270-42600-53425</a>	OTHER REPAIRS & MAINTENANC	369.93	369.93	972.48	1,000.00	1,000.00	0.00	0.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>70,809.89</b>	<b>59,237.49</b>	<b>48,458.51</b>	<b>71,958.28</b>	<b>80,444.00</b>	<b>8,485.72</b>	<b>11.79%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>								
<a href="#">270-42600-54110</a>	GENERAL SUPPLIES	3,217.75	4,352.81	1,397.81	3,000.00	3,000.00	0.00	0.00%
<a href="#">270-42600-54120</a>	MOTOR FUELS,LUBRICANTS & AI	0.00	877.29	319.47	2,000.00	2,000.00	0.00	0.00%
<a href="#">270-42600-54150</a>	EQUIPMENT/TOOLS UP TO 5,000	4,046.75	5,135.92	1,480.00	1,000.00	1,000.00	0.00	0.00%
<a href="#">270-42600-54160</a>	SAFETY WEAR & EQUIPMENT	0.00	68.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">270-42600-54410</a>	COMPUTER SOFTWARE	0.00	250.00	0.00	250.00	250.00	0.00	0.00%
<a href="#">270-42600-54430</a>	MILEAGE REIMBURSEMENT	0.00	310.76	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>		<b>7,264.50</b>	<b>10,994.78</b>	<b>3,197.28</b>	<b>6,250.00</b>	<b>6,250.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">270-42600-58115</a>	BANK CHARGES	0.00	14.40	0.00	0.00	0.00	0.00	0.00%
<a href="#">270-42600-58145</a>	DUES & SUBSCRIPTIONS	375.41	0.00	0.00	375.00	375.00	0.00	0.00%

**Budget Comparison Report**

Account Number	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
LICENSES AND TAXES	2,658.00	2,710.00	10.00	2,800.00	2,800.00	0.00	0.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>	<b>3,033.41</b>	<b>2,724.40</b>	<b>10.00</b>	<b>3,175.00</b>	<b>3,175.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expense:</b>	<b>166,602.38</b>	<b>165,911.25</b>	<b>130,681.30</b>	<b>187,816.28</b>	<b>206,255.71</b>	<b>18,439.43</b>	<b>9.82%</b>
<b>Total Fund: 270 - MERIT:</b>	<b>857.59</b>	<b>32,744.89</b>	<b>93,147.64</b>	<b>183.72</b>	<b>5,444.29</b>	<b>5,260.57</b>	<b>2,863.36%</b>
<b>Report Total:</b>	<b>66,364.23</b>	<b>105,752.85</b>	<b>-586,179.13</b>	<b>-190,724.43</b>	<b>-152,142.17</b>	<b>38,582.26</b>	<b>-20.23%</b>

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 256 - SALES/LODGING TAX</b>							
<b>Revenue</b>							
31 - TAXES	2,033,807.61	2,136,571.56	1,630,038.65	2,067,594.00	2,037,594.00	-30,000.00	-1.45%
36 - MISCELLANEOUS	12,822.14	17,401.78	414.30	1,000.00	22,250.00	21,250.00	2,125.00%
<b>Total Revenue:</b>	<b>2,046,629.75</b>	<b>2,153,973.34</b>	<b>1,630,452.95</b>	<b>2,068,594.00</b>	<b>2,059,844.00</b>	<b>-8,750.00</b>	<b>-0.42%</b>
<b>Expense</b>							
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	0.00	0.00	721.50	0.00	0.00	0.00	0.00%
58 - OTHER EXPENDITURES	0.00	185.37	0.00	0.00	0.00	0.00	0.00%
59 - OTHER FINANCING USES	2,028,860.00	2,152,500.00	2,133,192.00	2,133,192.00	2,230,594.00	97,402.00	4.57%
<b>Total Expense:</b>	<b>2,028,860.00</b>	<b>2,152,685.37</b>	<b>2,133,913.50</b>	<b>2,133,192.00</b>	<b>2,230,594.00</b>	<b>97,402.00</b>	<b>4.57%</b>
<b>Total Fund: 256 - SALES/LODGING TAX:</b>	<b>17,769.75</b>	<b>1,287.97</b>	<b>-503,460.55</b>	<b>-64,598.00</b>	<b>-170,750.00</b>	<b>-106,152.00</b>	<b>164.33%</b>
<b>Fund: 258 - ASC ARENA</b>							
<b>Revenue</b>							
33 - INTERGOVERNMENTAL	0.00	0.00	854.48	0.00	0.00	0.00	0.00%
34 - CHARGES FOR SERVICES	191,703.84	194,032.75	140,540.49	204,000.00	160,000.00	-44,000.00	-21.57%
36 - MISCELLANEOUS	12,007.49	1,777.81	5,420.41	500.00	2,200.00	1,700.00	340.00%
39 - OTHER FINANCING REVENUE	440,660.00	530,000.00	510,692.00	510,692.00	605,000.00	94,308.00	18.47%
<b>Total Revenue:</b>	<b>644,371.33</b>	<b>725,810.56</b>	<b>657,507.38</b>	<b>715,192.00</b>	<b>767,200.00</b>	<b>52,008.00</b>	<b>7.27%</b>
<b>Expense</b>							
51 - SALARIES & WAGES	166,518.69	196,924.35	197,103.15	237,916.53	254,776.16	16,859.63	7.09%
52 - EMPLOYEE BENEFITS	77,275.44	97,411.30	98,479.09	109,227.16	103,557.30	-5,669.86	-5.19%
53 - PURCHASED SERVICES	319,671.52	309,983.91	353,031.36	322,358.46	352,653.00	30,294.54	9.40%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	32,563.79	43,449.31	27,470.95	41,200.00	42,300.00	1,100.00	2.67%
55 - CAPITAL	0.00	5,541.74	156,704.80	130,000.00	0.00	-130,000.00	-100.00%
58 - OTHER EXPENDITURES	605.00	779.96	584.25	800.00	750.00	-50.00	-6.25%
<b>Total Expense:</b>	<b>596,634.44</b>	<b>654,090.57</b>	<b>833,373.60</b>	<b>841,502.15</b>	<b>754,036.46</b>	<b>-87,465.69</b>	<b>-10.39%</b>
<b>Total Fund: 258 - ASC ARENA:</b>	<b>47,736.89</b>	<b>71,719.99</b>	<b>-175,866.22</b>	<b>-126,310.15</b>	<b>13,163.54</b>	<b>139,473.69</b>	<b>-110.42%</b>
<b>Fund: 270 - MERIT</b>							
<b>Revenue</b>							
33 - INTERGOVERNMENTAL	0.00	0.00	16,132.20	0.00	0.00	0.00	0.00%
34 - CHARGES FOR SERVICES	36,117.90	34,533.44	43,944.70	25,000.00	40,000.00	15,000.00	60.00%
36 - MISCELLANEOUS	1,111.07	1,622.70	1,252.04	500.00	1,700.00	1,200.00	240.00%
39 - OTHER FINANCING REVENUE	130,231.00	162,500.00	162,500.00	162,500.00	170,000.00	7,500.00	4.62%
<b>Total Revenue:</b>	<b>167,459.97</b>	<b>198,656.14</b>	<b>223,828.94</b>	<b>188,000.00</b>	<b>211,700.00</b>	<b>23,700.00</b>	<b>12.61%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Expense</b>							
51 - SALARIES & WAGES	57,022.03	62,785.17	53,364.03	73,930.26	81,515.86	7,585.60	10.26%
52 - EMPLOYEE BENEFITS	28,472.55	30,169.41	25,651.48	32,502.74	34,870.85	2,368.11	7.29%
53 - PURCHASED SERVICES	70,809.89	59,237.49	48,458.51	71,958.28	80,444.00	8,485.72	11.79%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	7,264.50	10,994.78	3,197.28	6,250.00	6,250.00	0.00	0.00%
58 - OTHER EXPENDITURES	3,033.41	2,724.40	10.00	3,175.00	3,175.00	0.00	0.00%
<b>Total Expense:</b>	<b>166,602.38</b>	<b>165,911.25</b>	<b>130,681.30</b>	<b>187,816.28</b>	<b>206,255.71</b>	<b>18,439.43</b>	<b>9.82%</b>
<b>Total Fund: 270 - MERIT:</b>	<b>857.59</b>	<b>32,744.89</b>	<b>93,147.64</b>	<b>183.72</b>	<b>5,444.29</b>	<b>5,260.57</b>	<b>2,863.36%</b>
<b>Report Total:</b>	<b>66,364.23</b>	<b>105,752.85</b>	<b>-586,179.13</b>	<b>-190,724.43</b>	<b>-152,142.17</b>	<b>38,582.26</b>	<b>-20.23%</b>

Fund	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
256 - SALES/LODGING TAX	17,769.75	1,287.97	-503,460.55	-64,598.00	-170,750.00	-106,152.00	164.33%
258 - ASC ARENA	47,736.89	71,719.99	-175,866.22	-126,310.15	13,163.54	139,473.69	-110.42%
270 - MERIT	857.59	32,744.89	93,147.64	183.72	5,444.29	5,260.57	2,863.36%
<b>Report Total:</b>	<b>66,364.23</b>	<b>105,752.85</b>	<b>-586,179.13</b>	<b>-190,724.43</b>	<b>-152,142.17</b>	<b>38,582.26</b>	<b>-20.23%</b>



Marshall, MN

# Budget Comparison Report

## Account Summary

Account Number	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 215 - MARSHALL CELEBRATIONS</b>							
<b>Revenue</b>							
<b>Category: 36 - MISCELLANEOUS</b>							
<a href="#">215-00000-36125</a> INTEREST REVENUE	0.00	0.00	5.07	0.00	0.00	0.00	0.00%
<b>Total Category: 36 - MISCELLANEOUS:</b>	<b>0.00</b>	<b>0.00</b>	<b>5.07</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>	<b>0.00</b>	<b>0.00</b>	<b>5.07</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>							
<b>Category: 58 - OTHER EXPENDITURES</b>							
<a href="#">215-41900-58135</a> COMMUNITY CONTRIBUTION	0.00	0.00	0.00	0.00	20,000.00	20,000.00	0.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>0.00%</b>
<b>Total Expense:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>0.00%</b>
<b>Total Fund: 215 - MARSHALL CELEBRATIONS:</b>	<b>0.00</b>	<b>0.00</b>	<b>5.07</b>	<b>0.00</b>	<b>-20,000.00</b>	<b>-20,000.00</b>	<b>0.00%</b>

Budget Comparison Report

Account Number	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2020 2020	2021 FINAL	Increase / (Decrease)		
<b>Fund: 230 - TAX INCREMENT FINANCING</b>								
<b>Revenue</b>								
<b>Category: 31 - TAXES</b>								
<a href="#">230-00000-31120</a>	TAX INCREMENTS	749,420.64	308,163.22	361,522.51	305,000.00	316,241.82	11,241.82	3.69%
<b>Total Category: 31 - TAXES:</b>		<b>749,420.64</b>	<b>308,163.22</b>	<b>361,522.51</b>	<b>305,000.00</b>	<b>316,241.82</b>	<b>11,241.82</b>	<b>3.69%</b>
<b>Category: 36 - MISCELLANEOUS</b>								
<a href="#">230-00000-36125</a>	INTEREST REVENUE	18,867.51	78,728.71	1,165.90	15,000.00	58,500.00	43,500.00	290.00%
<a href="#">230-46300-36135</a>	REFUNDS & REIMBURSEMENTS	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 36 - MISCELLANEOUS:</b>		<b>33,867.51</b>	<b>78,728.71</b>	<b>1,165.90</b>	<b>15,000.00</b>	<b>58,500.00</b>	<b>43,500.00</b>	<b>290.00%</b>
<b>Category: 39 - OTHER FINANCING REVENUE</b>								
<a href="#">230-00000-39150</a>	TRANSFERS FROM ANOTHER FU	138,069.33	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 39 - OTHER FINANCING REVENUE:</b>		<b>138,069.33</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>		<b>921,357.48</b>	<b>386,891.93</b>	<b>362,688.41</b>	<b>320,000.00</b>	<b>374,741.82</b>	<b>54,741.82</b>	<b>17.11%</b>
<b>Expense</b>								
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">230-41900-53110</a>	GENERAL PROFESSIONAL SERVIC	10,916.11	9,151.14	0.00	3,000.00	3,000.00	0.00	0.00%
<a href="#">230-41900-53335</a>	STORM WATER UTILITIES	270.13	830.29	937.53	428.40	881.00	452.60	105.65%
<a href="#">230-43300-53335</a>	STORM WATER UTILITIES	192.95	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">230-46300-53120</a>	LEGAL SERVICES	37,879.21	4,225.25	140.00	1,000.00	1,000.00	0.00	0.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>49,258.40</b>	<b>14,206.68</b>	<b>1,077.53</b>	<b>4,428.40</b>	<b>4,881.00</b>	<b>452.60</b>	<b>10.22%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>								
<a href="#">230-41900-54460</a>	GENERAL NOTICES & PUBLICATI	0.00	0.00	256.50	0.00	300.00	300.00	0.00%
<a href="#">230-46300-54450</a>	ADVERTISING	235.13	256.50	0.00	300.00	0.00	-300.00	-100.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>		<b>235.13</b>	<b>256.50</b>	<b>256.50</b>	<b>300.00</b>	<b>300.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">230-41900-58150</a>	INTEREST EXPENSE	41,705.17	13,835.24	0.00	0.00	0.00	0.00	0.00%
<a href="#">230-41900-58170</a>	PAYMENT TO THE DEVELOPER	31,716.64	54,417.13	96,571.08	74,579.00	61,689.00	-12,890.00	-17.28%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>73,421.81</b>	<b>68,252.37</b>	<b>96,571.08</b>	<b>74,579.00</b>	<b>61,689.00</b>	<b>-12,890.00</b>	<b>-17.28%</b>
<b>Category: 59 - OTHER FINANCING USES</b>								
<a href="#">230-49900-59140</a>	TRANSFERS TO DEBT SERVICE FU	446,078.74	365,134.75	0.00	566,500.00	205,026.00	-361,474.00	-63.81%
<b>Total Category: 59 - OTHER FINANCING USES:</b>		<b>446,078.74</b>	<b>365,134.75</b>	<b>0.00</b>	<b>566,500.00</b>	<b>205,026.00</b>	<b>-361,474.00</b>	<b>-63.81%</b>
<b>Total Expense:</b>		<b>568,994.08</b>	<b>447,850.30</b>	<b>97,905.11</b>	<b>645,807.40</b>	<b>271,896.00</b>	<b>-373,911.40</b>	<b>-57.90%</b>
<b>Total Fund: 230 - TAX INCREMENT FINANCING:</b>		<b>352,363.40</b>	<b>-60,958.37</b>	<b>264,783.30</b>	<b>-325,807.40</b>	<b>102,845.82</b>	<b>428,653.22</b>	<b>-131.57%</b>

**Budget Comparison Report**

Account Number	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 240 - COMM ED DRIVER'S TRAINING</b>							
<b>Revenue</b>							
<b>Category: 34 - CHARGES FOR SERVICES</b>							
<a href="#">240-45600-34160</a> USER FEES	63,671.00	57,815.00	57,435.00	53,000.00	46,800.00	-6,200.00	-11.70%
<b>Total Category: 34 - CHARGES FOR SERVICES:</b>	<b>63,671.00</b>	<b>57,815.00</b>	<b>57,435.00</b>	<b>53,000.00</b>	<b>46,800.00</b>	<b>-6,200.00</b>	<b>-11.70%</b>
<b>Category: 36 - MISCELLANEOUS</b>							
<a href="#">240-45600-36125</a> INTEREST REVENUE	0.00	0.00	23.60	0.00	1,200.00	1,200.00	0.00%
<b>Total Category: 36 - MISCELLANEOUS:</b>	<b>0.00</b>	<b>0.00</b>	<b>23.60</b>	<b>0.00</b>	<b>1,200.00</b>	<b>1,200.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>	<b>63,671.00</b>	<b>57,815.00</b>	<b>57,458.60</b>	<b>53,000.00</b>	<b>48,000.00</b>	<b>-5,000.00</b>	<b>-9.43%</b>
<b>Expense</b>							
<b>Category: 53 - PURCHASED SERVICES</b>							
<a href="#">240-45600-53125</a> INSTRUCTORS SERVICES	0.00	42,628.30	43,075.37	32,800.00	39,000.00	6,200.00	18.90%
<a href="#">240-45600-53155</a> MERIT CENTER RENT	0.00	0.00	0.00	3,000.00	3,000.00	0.00	0.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>	<b>0.00</b>	<b>42,628.30</b>	<b>43,075.37</b>	<b>35,800.00</b>	<b>42,000.00</b>	<b>6,200.00</b>	<b>17.32%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>							
<a href="#">240-45600-54110</a> GENERAL SUPPLIES	50,393.21	15,608.62	5,622.81	20,000.00	19,000.00	-1,000.00	-5.00%
<a href="#">240-45600-54150</a> EQUIPMENT/TOOLS UP TO 5,000	0.00	16,863.42	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>	<b>50,393.21</b>	<b>32,472.04</b>	<b>5,622.81</b>	<b>20,000.00</b>	<b>19,000.00</b>	<b>-1,000.00</b>	<b>-5.00%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>							
<a href="#">240-45600-58180</a> REFUNDS AND REIMBURSEMENT	1,005.00	0.00	1,195.00	1,000.00	1,000.00	0.00	0.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>	<b>1,005.00</b>	<b>0.00</b>	<b>1,195.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expense:</b>	<b>51,398.21</b>	<b>75,100.34</b>	<b>49,893.18</b>	<b>56,800.00</b>	<b>62,000.00</b>	<b>5,200.00</b>	<b>9.15%</b>
<b>Total Fund: 240 - COMM ED DRIVER'S TRAINING:</b>	<b>12,272.79</b>	<b>-17,285.34</b>	<b>7,565.42</b>	<b>-3,800.00</b>	<b>-14,000.00</b>	<b>-10,200.00</b>	<b>268.42%</b>

Budget Comparison Report

Account Number	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2020 2020	2021 FINAL	Increase / (Decrease)		
<b>Fund: 260 - MARSHALL INDUSTRIAL FOUND</b>								
<b>Revenue</b>								
<b>Category: 34 - CHARGES FOR SERVICES</b>								
<a href="#">260-00000-34110</a>	RENT REVENUE	0.00	0.00	8,855.00	8,855.00	8,855.00	0.00	0.00%
<b>Total Category: 34 - CHARGES FOR SERVICES:</b>		<b>0.00</b>	<b>0.00</b>	<b>8,855.00</b>	<b>8,855.00</b>	<b>8,855.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 36 - MISCELLANEOUS</b>								
<a href="#">260-00000-36110</a>	SPECIAL ASMTS CITY COLLECTED	0.00	192,196.19	0.00	0.00	0.00	0.00	0.00%
<a href="#">260-00000-36115</a>	SPECIAL ASMTS COUNTY COLLEC	0.00	0.00	8,157.68	0.00	0.00	0.00	0.00%
<a href="#">260-00000-36125</a>	INTEREST REVENUE	4,664.37	25,210.36	312.55	2,000.00	15,800.00	13,800.00	690.00%
<a href="#">260-00000-36135</a>	REFUNDS & REIMBURSEMENTS	0.00	158,892.36	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 36 - MISCELLANEOUS:</b>		<b>4,664.37</b>	<b>376,298.91</b>	<b>8,470.23</b>	<b>2,000.00</b>	<b>15,800.00</b>	<b>13,800.00</b>	<b>690.00%</b>
<b>Category: 39 - OTHER FINANCING REVENUE</b>								
<a href="#">260-00000-39110</a>	SALE OF FIXED ASSETS	0.00	59,115.00	17,870.00	0.00	0.00	0.00	0.00%
<b>Total Category: 39 - OTHER FINANCING REVENUE:</b>		<b>0.00</b>	<b>59,115.00</b>	<b>17,870.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>		<b>4,664.37</b>	<b>435,413.91</b>	<b>35,195.23</b>	<b>10,855.00</b>	<b>24,655.00</b>	<b>13,800.00</b>	<b>127.13%</b>
<b>Expense</b>								
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">260-46300-53110</a>	GENERAL PROFESSIONAL SERVIC	0.00	1,177.08	710.97	0.00	0.00	0.00	0.00%
<a href="#">260-46300-53120</a>	LEGAL SERVICES	0.00	7,936.05	10,837.75	0.00	0.00	0.00	0.00%
<a href="#">260-46300-53335</a>	STORM WATER UTILITIES	2,837.88	2,271.76	2,459.58	0.00	2,409.00	2,409.00	0.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>2,837.88</b>	<b>11,384.89</b>	<b>14,008.30</b>	<b>0.00</b>	<b>2,409.00</b>	<b>2,409.00</b>	<b>0.00%</b>
<b>Category: 55 - CAPITAL</b>								
<a href="#">260-43300-55170</a>	INFRASTRUCTURE	0.00	785,216.73	0.00	0.00	0.00	0.00	0.00%
<a href="#">260-46300-55110</a>	LAND	0.00	18,859.80	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 55 - CAPITAL:</b>		<b>0.00</b>	<b>804,076.53</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">260-46300-58155</a>	LICENSES AND TAXES	820.00	208.00	0.00	7,000.00	7,000.00	0.00	0.00%
<a href="#">260-46300-58180</a>	REFUNDS & REIMBURSEMENTS	0.00	42,061.07	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>820.00</b>	<b>42,269.07</b>	<b>0.00</b>	<b>7,000.00</b>	<b>7,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expense:</b>		<b>3,657.88</b>	<b>857,730.49</b>	<b>14,008.30</b>	<b>7,000.00</b>	<b>9,409.00</b>	<b>2,409.00</b>	<b>34.41%</b>
<b>Total Fund: 260 - MARSHALL INDUSTRIAL FOUND:</b>		<b>1,006.49</b>	<b>-422,316.58</b>	<b>21,186.93</b>	<b>3,855.00</b>	<b>15,246.00</b>	<b>11,391.00</b>	<b>295.49%</b>

**Budget Comparison Report**

Account Number	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2020 2020	2021 FINAL	Increase / (Decrease)		
<b>Fund: 280 - ENDOW FD-AVERA/WMMC</b>								
<b>Revenue</b>								
<b>Category: 36 - MISCELLANEOUS</b>								
<a href="#">280-00000-36125</a>	INTEREST REVENUE	31,028.13	82,937.62	63,551.70	15,000.00	45,000.00	30,000.00	200.00%
<b>Total Category: 36 - MISCELLANEOUS:</b>		<b>31,028.13</b>	<b>82,937.62</b>	<b>63,551.70</b>	<b>15,000.00</b>	<b>45,000.00</b>	<b>30,000.00</b>	<b>200.00%</b>
<b>Total Revenue:</b>		<b>31,028.13</b>	<b>82,937.62</b>	<b>63,551.70</b>	<b>15,000.00</b>	<b>45,000.00</b>	<b>30,000.00</b>	<b>200.00%</b>
<b>Expense</b>								
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">280-46300-58135</a>	COMMUNITY CONTRIBUTIONS	0.00	25,000.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>0.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 59 - OTHER FINANCING USES</b>								
<a href="#">280-49900-59120</a>	TRANSFERS TO CAPITAL FUND	30,000.00	0.00	-30,000.00	30,000.00	30,000.00	0.00	0.00%
<a href="#">280-49900-59140</a>	TRANSFERS TO DEBT SERVICE FU	31,805.74	38,764.34	41,346.44	48,500.00	48,500.00	0.00	0.00%
<b>Total Category: 59 - OTHER FINANCING USES:</b>		<b>61,805.74</b>	<b>38,764.34</b>	<b>11,346.44</b>	<b>78,500.00</b>	<b>78,500.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expense:</b>		<b>61,805.74</b>	<b>63,764.34</b>	<b>11,346.44</b>	<b>78,500.00</b>	<b>78,500.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 280 - ENDOW FD-AVERA/WMMC:</b>		<b>-30,777.61</b>	<b>19,173.28</b>	<b>52,205.26</b>	<b>-63,500.00</b>	<b>-33,500.00</b>	<b>30,000.00</b>	<b>-47.24%</b>
<b>Report Total:</b>		<b>334,865.07</b>	<b>-481,387.01</b>	<b>345,745.98</b>	<b>-389,252.40</b>	<b>50,591.82</b>	<b>439,844.22</b>	<b>-113.00%</b>

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 215 - MARSHALL CELEBRATIONS</b>							
<b>Revenue</b>							
36 - MISCELLANEOUS	0.00	0.00	5.07	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>0.00</b>	<b>0.00</b>	<b>5.07</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>							
58 - OTHER EXPENDITURES	0.00	0.00	0.00	0.00	20,000.00	20,000.00	0.00%
<b>Total Expense:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>0.00%</b>
<b>Total Fund: 215 - MARSHALL CELEBRATIONS:</b>	<b>0.00</b>	<b>0.00</b>	<b>5.07</b>	<b>0.00</b>	<b>-20,000.00</b>	<b>-20,000.00</b>	<b>0.00%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 230 - TAX INCREMENT FINANCING</b>							
<b>Revenue</b>							
31 - TAXES	749,420.64	308,163.22	361,522.51	305,000.00	316,241.82	11,241.82	3.69%
36 - MISCELLANEOUS	33,867.51	78,728.71	1,165.90	15,000.00	58,500.00	43,500.00	290.00%
39 - OTHER FINANCING REVENUE	138,069.33	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>921,357.48</b>	<b>386,891.93</b>	<b>362,688.41</b>	<b>320,000.00</b>	<b>374,741.82</b>	<b>54,741.82</b>	<b>17.11%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	49,258.40	14,206.68	1,077.53	4,428.40	4,881.00	452.60	10.22%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	235.13	256.50	256.50	300.00	300.00	0.00	0.00%
58 - OTHER EXPENDITURES	73,421.81	68,252.37	96,571.08	74,579.00	61,689.00	-12,890.00	-17.28%
59 - OTHER FINANCING USES	446,078.74	365,134.75	0.00	566,500.00	205,026.00	-361,474.00	-63.81%
<b>Total Expense:</b>	<b>568,994.08</b>	<b>447,850.30</b>	<b>97,905.11</b>	<b>645,807.40</b>	<b>271,896.00</b>	<b>-373,911.40</b>	<b>-57.90%</b>
<b>Total Fund: 230 - TAX INCREMENT FINANCING:</b>	<b>352,363.40</b>	<b>-60,958.37</b>	<b>264,783.30</b>	<b>-325,807.40</b>	<b>102,845.82</b>	<b>428,653.22</b>	<b>-131.57%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 240 - COMM ED DRIVER'S TRAINING</b>							
<b>Revenue</b>							
34 - CHARGES FOR SERVICES	63,671.00	57,815.00	57,435.00	53,000.00	46,800.00	-6,200.00	-11.70%
36 - MISCELLANEOUS	0.00	0.00	23.60	0.00	1,200.00	1,200.00	0.00%
<b>Total Revenue:</b>	<b>63,671.00</b>	<b>57,815.00</b>	<b>57,458.60</b>	<b>53,000.00</b>	<b>48,000.00</b>	<b>-5,000.00</b>	<b>-9.43%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	0.00	42,628.30	43,075.37	35,800.00	42,000.00	6,200.00	17.32%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	50,393.21	32,472.04	5,622.81	20,000.00	19,000.00	-1,000.00	-5.00%
58 - OTHER EXPENDITURES	1,005.00	0.00	1,195.00	1,000.00	1,000.00	0.00	0.00%
<b>Total Expense:</b>	<b>51,398.21</b>	<b>75,100.34</b>	<b>49,893.18</b>	<b>56,800.00</b>	<b>62,000.00</b>	<b>5,200.00</b>	<b>9.15%</b>
<b>Total Fund: 240 - COMM ED DRIVER'S TRAINING:</b>	<b>12,272.79</b>	<b>-17,285.34</b>	<b>7,565.42</b>	<b>-3,800.00</b>	<b>-14,000.00</b>	<b>-10,200.00</b>	<b>268.42%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 260 - MARSHALL INDUSTRIAL FOUND</b>							
<b>Revenue</b>							
34 - CHARGES FOR SERVICES	0.00	0.00	8,855.00	8,855.00	8,855.00	0.00	0.00%
36 - MISCELLANEOUS	4,664.37	376,298.91	8,470.23	2,000.00	15,800.00	13,800.00	690.00%
39 - OTHER FINANCING REVENUE	0.00	59,115.00	17,870.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>4,664.37</b>	<b>435,413.91</b>	<b>35,195.23</b>	<b>10,855.00</b>	<b>24,655.00</b>	<b>13,800.00</b>	<b>127.13%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	2,837.88	11,384.89	14,008.30	0.00	2,409.00	2,409.00	0.00%
55 - CAPITAL	0.00	804,076.53	0.00	0.00	0.00	0.00	0.00%
58 - OTHER EXPENDITURES	820.00	42,269.07	0.00	7,000.00	7,000.00	0.00	0.00%
<b>Total Expense:</b>	<b>3,657.88</b>	<b>857,730.49</b>	<b>14,008.30</b>	<b>7,000.00</b>	<b>9,409.00</b>	<b>2,409.00</b>	<b>34.41%</b>
<b>Total Fund: 260 - MARSHALL INDUSTRIAL FOUND:</b>	<b>1,006.49</b>	<b>-422,316.58</b>	<b>21,186.93</b>	<b>3,855.00</b>	<b>15,246.00</b>	<b>11,391.00</b>	<b>295.49%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 280 - ENDOW FD-AVERA/WMMC</b>							
<b>Revenue</b>							
36 - MISCELLANEOUS	31,028.13	82,937.62	63,551.70	15,000.00	45,000.00	30,000.00	200.00%
<b>Total Revenue:</b>	<b>31,028.13</b>	<b>82,937.62</b>	<b>63,551.70</b>	<b>15,000.00</b>	<b>45,000.00</b>	<b>30,000.00</b>	<b>200.00%</b>
<b>Expense</b>							
58 - OTHER EXPENDITURES	0.00	25,000.00	0.00	0.00	0.00	0.00	0.00%
59 - OTHER FINANCING USES	61,805.74	38,764.34	11,346.44	78,500.00	78,500.00	0.00	0.00%
<b>Total Expense:</b>	<b>61,805.74</b>	<b>63,764.34</b>	<b>11,346.44</b>	<b>78,500.00</b>	<b>78,500.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 280 - ENDOW FD-AVERA/WMMC:</b>	<b>-30,777.61</b>	<b>19,173.28</b>	<b>52,205.26</b>	<b>-63,500.00</b>	<b>-33,500.00</b>	<b>30,000.00</b>	<b>-47.24%</b>
<b>Report Total:</b>	<b>334,865.07</b>	<b>-481,387.01</b>	<b>345,745.98</b>	<b>-389,252.40</b>	<b>50,591.82</b>	<b>439,844.22</b>	<b>-113.00%</b>

Fund	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
215 - MARSHALL CELEBRATIONS	0.00	0.00	5.07	0.00	-20,000.00	-20,000.00	0.00%
230 - TAX INCREMENT FINANCING	352,363.40	-60,958.37	264,783.30	-325,807.40	102,845.82	428,653.22	-131.57%
240 - COMM ED DRIVER'S TRAINING	12,272.79	-17,285.34	7,565.42	-3,800.00	-14,000.00	-10,200.00	268.42%
260 - MARSHALL INDUSTRIAL FOUN	1,006.49	-422,316.58	21,186.93	3,855.00	15,246.00	11,391.00	295.49%
280 - ENDOW FD-AVERA/WMMC	-30,777.61	19,173.28	52,205.26	-63,500.00	-33,500.00	30,000.00	-47.24%
<b>Report Total:</b>	<b>334,865.07</b>	<b>-481,387.01</b>	<b>345,745.98</b>	<b>-389,252.40</b>	<b>50,591.82</b>	<b>439,844.22</b>	<b>-113.00%</b>



Marshall, MN

# Budget Comparison Report

## Account Summary

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Revenue</b>								
<b>Category: 31 - TAXES</b>								
<a href="#">321-00000-31110</a>	CURRENT PROPERTY TAXES	40,509.78	51,976.78	42,876.57	43,257.00	53,467.00	10,210.00	23.60%
<a href="#">325-00000-31110</a>	CURRENT PROPERTY TAXES	50,371.88	55,602.31	53,861.55	54,416.00	53,471.00	-945.00	-1.74%
<a href="#">359-00000-31110</a>	CURRENT PROPERTY TAXES	51,966.99	51,785.60	50,749.97	51,305.00	50,796.00	-509.00	-0.99%
<a href="#">360-00000-31110</a>	CURRENT PROPERTY TAXES	264,248.52	262,568.68	262,157.47	264,860.00	260,998.00	-3,862.00	-1.46%
<a href="#">362-00000-31110</a>	CURRENT PROPERTY TAXES	132,122.48	170,849.23	162,923.46	164,791.00	162,112.00	-2,679.00	-1.63%
<a href="#">368-00000-31110</a>	CURRENT PROPERTY TAXES	39,327.33	356.86	0.00	0.00	0.00	0.00	0.00%
<a href="#">369-00000-31110</a>	CURRENT PROPERTY TAXES	88,504.68	89,816.22	85,824.51	86,662.00	90,342.00	3,680.00	4.25%
<a href="#">370-00000-31110</a>	CURRENT PROPERTY TAXES	80.54	9.02	0.57	0.00	0.00	0.00	0.00%
<a href="#">371-00000-31110</a>	CURRENT PROPERTY TAXES	84,284.73	89,688.28	299.28	0.00	0.00	0.00	0.00%
<a href="#">372-00000-31110</a>	CURRENT PROPERTY TAXES	192,113.01	192,364.20	610.33	0.00	0.00	0.00	0.00%
<a href="#">373-00000-31110</a>	CURRENT PROPERTY TAXES	36,849.91	141,156.16	74,439.18	75,000.00	0.00	-75,000.00	-100.00%
<a href="#">374-00000-31110</a>	CURRENT PROPERTY TAXES	99,500.23	94,507.87	91,802.32	92,794.00	96,784.00	3,990.00	4.30%
<a href="#">375-00000-31110</a>	CURRENT PROPERTY TAXES	49,438.14	135,868.14	123,763.79	125,000.00	125,000.00	0.00	0.00%
<a href="#">376-00000-31110</a>	CURRENT PROPERTY TAXES	188,869.76	192,873.47	189,108.43	191,100.00	193,830.00	2,730.00	1.43%
<a href="#">377-00000-31110</a>	CURRENT PROPERTY TAXES	41,021.23	52,336.36	42,862.96	43,281.00	42,546.00	-735.00	-1.70%
<a href="#">378-00000-31110</a>	CURRENT PROPERTY TAXES	3.13	0.00	49,386.23	0.00	118,028.00	118,028.00	0.00%
<a href="#">394-00000-31110</a>	CURRENT PROPERTY TAXES	0.00	0.00	246,883.11	0.00	239,103.00	239,103.00	0.00%
<a href="#">399-00000-31110</a>	CURRENT PROPERTY TAXES	0.00	136,918.07	0.00	250,000.00	0.00	-250,000.00	-100.00%
<b>Total Category: 31 - TAXES:</b>		<b>1,359,212.34</b>	<b>1,718,677.25</b>	<b>1,477,549.73</b>	<b>1,442,466.00</b>	<b>1,486,477.00</b>	<b>44,011.00</b>	<b>3.05%</b>
<b>Category: 36 - MISCELLANEOUS</b>								
<a href="#">321-47000-36125</a>	INTEREST REVENUE	230.33	788.82	-16.62	0.00	700.00	700.00	0.00%
<a href="#">322-47000-36125</a>	INTEREST REVENUE	67.71	4,576.68	0.00	0.00	0.00	0.00	0.00%
<a href="#">325-47000-36125</a>	INTEREST REVENUE	0.00	113.70	-1.90	0.00	80.00	80.00	0.00%
<a href="#">359-47000-36110</a>	SPECIAL ASMTS CITY COLLECTED	5,310.36	5,014.10	7,966.62	0.00	0.00	0.00	0.00%
<a href="#">359-47000-36115</a>	SPECIAL ASMTS COUNTY COLLEC	61,740.40	58,574.84	57,357.56	59,000.00	59,000.00	0.00	0.00%
<a href="#">359-47000-36125</a>	INTEREST REVENUE	394.49	199.24	543.08	200.00	0.00	-200.00	-100.00%
<a href="#">360-47000-36110</a>	SPECIAL ASMTS CITY COLLECTED	15,656.54	19,435.62	3,840.60	0.00	0.00	0.00	0.00%
<a href="#">360-47000-36115</a>	SPECIAL ASMTS COUNTY COLLEC	74,255.33	68,675.25	60,506.48	66,000.00	66,000.00	0.00	0.00%
<a href="#">360-47000-36125</a>	INTEREST REVENUE	60.62	3,631.19	144.71	1,000.00	2,500.00	1,500.00	150.00%
<a href="#">362-47000-36125</a>	INTEREST REVENUE	0.00	125.08	3.55	0.00	250.00	250.00	0.00%
<a href="#">368-47000-36110</a>	SPECIAL ASMTS CITY COLLECTED	21,540.36	4,192.59	0.00	0.00	0.00	0.00	0.00%

**Budget Comparison Report**

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">368-47000-36115</a>	SPECIAL ASMTS COUNTY COLLEC	184,243.31	159,221.81	0.00	0.00	0.00	0.00	0.00%
<a href="#">368-47000-36125</a>	INTEREST REVENUE	2,423.57	11,010.27	0.00	0.00	0.00	0.00	0.00%
<a href="#">369-47000-36110</a>	SPECIAL ASMTS CITY COLLECTED	2,802.34	956.06	488.62	0.00	0.00	0.00	0.00%
<a href="#">369-47000-36115</a>	SPECIAL ASMTS COUNTY COLLEC	26,972.83	25,225.62	22,758.04	24,000.00	24,000.00	0.00	0.00%
<a href="#">369-47000-36125</a>	INTEREST REVENUE	30.36	427.53	-11.87	100.00	0.00	-100.00	-100.00%
<a href="#">370-47000-36115</a>	SPECIAL ASMTS COUNTY COLLEC	8,075.04	7,320.07	7,084.41	5,000.00	5,000.00	0.00	0.00%
<a href="#">370-47000-36125</a>	INTEREST REVENUE	2,781.30	12,656.51	-321.63	2,000.00	7,000.00	5,000.00	250.00%
<a href="#">371-47000-36110</a>	SPECIAL ASMTS CITY COLLECTED	4,120.28	5,023.27	7,546.58	0.00	0.00	0.00	0.00%
<a href="#">371-47000-36115</a>	SPECIAL ASMTS COUNTY COLLEC	174,512.43	166,093.48	159,696.44	163,000.00	163,000.00	0.00	0.00%
<a href="#">371-47000-36125</a>	INTEREST REVENUE	1,111.97	7,475.53	350.29	2,000.00	5,500.00	3,500.00	175.00%
<a href="#">372-47000-36110</a>	SPECIAL ASMTS CITY COLLECTED	3,541.44	2,097.53	0.00	0.00	0.00	0.00	0.00%
<a href="#">372-47000-36115</a>	SPECIAL ASMTS COUNTY COLLEC	90,122.26	86,083.31	81,827.45	83,000.00	83,000.00	0.00	0.00%
<a href="#">372-47000-36125</a>	INTEREST REVENUE	2,136.26	9,100.19	-231.61	6,000.00	5,200.00	-800.00	-13.33%
<a href="#">373-47000-36110</a>	SPECIAL ASMTS CITY COLLECTED	5,850.67	4,298.99	16,878.60	0.00	0.00	0.00	0.00%
<a href="#">373-47000-36115</a>	SPECIAL ASMTS COUNTY COLLEC	57,869.07	82,752.49	207,030.31	75,000.00	75,000.00	0.00	0.00%
<a href="#">373-47000-36125</a>	INTEREST REVENUE	488.16	6,132.72	345.79	100.00	6,000.00	5,900.00	5,900.00%
<a href="#">374-47000-36125</a>	INTEREST REVENUE	0.00	0.00	174.05	0.00	8,500.00	8,500.00	0.00%
<a href="#">375-47000-36110</a>	SPECIAL ASMTS CITY COLLECTED	422,404.12	283,876.71	3,469.22	0.00	0.00	0.00	0.00%
<a href="#">375-47000-36115</a>	SPECIAL ASMTS COUNTY COLLEC	0.00	55,376.74	62,000.62	59,000.00	59,000.00	0.00	0.00%
<a href="#">375-47000-36125</a>	INTEREST REVENUE	140.55	8,075.11	-152.33	2,000.00	9,000.00	7,000.00	350.00%
<a href="#">377-47000-36125</a>	INTEREST REVENUE	1,507.26	10,356.32	-244.62	3,000.00	11,000.00	8,000.00	266.67%
<a href="#">378-47000-36125</a>	INTEREST REVENUE	0.59	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">394-47000-36125</a>	INTEREST REVENUE	0.00	0.00	6.99	0.00	0.00	0.00	0.00%
<a href="#">399-47000-36125</a>	INTEREST REVENUE	0.00	0.00	38.02	0.00	2,000.00	2,000.00	0.00%
<b>Total Category: 36 - MISCELLANEOUS:</b>		<b>1,170,389.95</b>	<b>1,108,887.37</b>	<b>699,077.45</b>	<b>550,400.00</b>	<b>591,730.00</b>	<b>41,330.00</b>	<b>7.51%</b>
<b>Category: 39 - OTHER FINANCING REVENUE</b>								
<a href="#">321-00000-39150</a>	TRANSFERS FROM ANOTHER FUI	31,805.74	38,764.34	41,346.44	32,500.00	32,500.00	0.00	0.00%
<a href="#">322-00000-39150</a>	TRANSFERS FROM ANOTHER FUI	1,457,969.00	1,460,000.00	1,460,000.00	1,666,430.64	1,455,594.00	-210,836.64	-12.65%
<a href="#">360-00000-39150</a>	TRANSFERS FROM ANOTHER FUI	136,189.55	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">362-00000-39150</a>	TRANSFERS FROM ANOTHER FUI	3,781.32	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">368-00000-39150</a>	TRANSFERS FROM ANOTHER FUI	920,863.86	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">369-00000-39150</a>	TRANSFERS FROM ANOTHER FUI	67,790.60	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">370-00000-39150</a>	TRANSFERS FROM ANOTHER FUI	386,915.55	157,996.00	0.00	52,000.00	52,000.00	0.00	0.00%
<a href="#">371-00000-39150</a>	TRANSFERS FROM ANOTHER FUI	222,196.99	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">372-00000-39150</a>	TRANSFERS FROM ANOTHER FUI	205,248.75	207,138.75	0.00	203,674.00	203,674.00	0.00	0.00%
<a href="#">373-00000-39150</a>	TRANSFERS FROM ANOTHER FUI	18,785.51	583,091.87	152.94	0.00	0.00	0.00	0.00%
<a href="#">374-00000-39150</a>	TRANSFERS FROM ANOTHER FUI	0.00	613,891.85	0.00	0.00	0.00	0.00	0.00%
<a href="#">377-00000-39115</a>	CONTRIBUTIONS	500,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">377-00000-39150</a>	TRANSFERS FROM ANOTHER FUI	55,095.49	0.00	672,253.51	310,826.00	310,826.00	0.00	0.00%

**Budget Comparison Report**

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">378-00000-39150</a>	TRANSFERS FROM ANOTHER FUI	-0.14	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">394-00000-39135</a>	TRANSFER FROM LIQUOR FUND	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00%
<b>Total Category: 39 - OTHER FINANCING REVENUE:</b>		<b>4,006,642.22</b>	<b>3,560,882.81</b>	<b>2,173,752.89</b>	<b>2,265,430.64</b>	<b>2,254,594.00</b>	<b>-10,836.64</b>	<b>-0.48%</b>
<b>Total Revenue:</b>		<b>6,536,244.51</b>	<b>6,388,447.43</b>	<b>4,350,380.07</b>	<b>4,258,296.64</b>	<b>4,332,801.00</b>	<b>74,504.36</b>	<b>1.75%</b>
<b>Expense</b>								
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">321-47000-53110</a>	GENERAL PROFESSIONAL SERVIC	400.00	281.25	0.00	200.00	265.00	65.00	32.50%
<a href="#">322-47000-53110</a>	GENERAL PROFESSIONAL SERVIC	400.00	281.25	0.00	200.00	265.00	65.00	32.50%
<a href="#">325-47000-53110</a>	GENERAL PROFESSIONAL SERVIC	104.08	73.18	0.00	52.04	69.00	16.96	32.59%
<a href="#">359-47000-53110</a>	GENERAL PROFESSIONAL SERVIC	204.00	143.44	0.00	102.00	135.00	33.00	32.35%
<a href="#">360-47000-53110</a>	GENERAL PROFESSIONAL SERVIC	247.76	220.21	0.00	123.88	164.00	40.12	32.39%
<a href="#">362-47000-53110</a>	GENERAL PROFESSIONAL SERVIC	373.64	262.72	0.00	186.82	247.00	60.18	32.21%
<a href="#">369-47000-53110</a>	GENERAL PROFESSIONAL SERVIC	294.64	207.17	0.00	147.32	195.00	47.68	32.36%
<a href="#">370-47000-53110</a>	GENERAL PROFESSIONAL SERVIC	206.84	112.95	0.00	80.32	106.00	25.68	31.97%
<a href="#">371-47000-53110</a>	GENERAL PROFESSIONAL SERVIC	239.00	168.05	0.00	119.50	158.00	38.50	32.22%
<a href="#">372-47000-53110</a>	GENERAL PROFESSIONAL SERVIC	400.00	281.25	0.00	200.00	265.00	65.00	32.50%
<a href="#">373-47000-53110</a>	GENERAL PROFESSIONAL SERVIC	231.72	361.87	1,000.00	115.86	153.00	37.14	32.06%
<a href="#">374-47000-53110</a>	GENERAL PROFESSIONAL SERVIC	295.92	208.07	0.00	147.96	196.00	48.04	32.47%
<a href="#">375-47000-53110</a>	GENERAL PROFESSIONAL SERVIC	195.82	182.95	0.00	130.08	183.00	52.92	40.68%
<a href="#">376-47000-53110</a>	GENERAL PROFESSIONAL SERVIC	400.00	281.25	0.00	200.00	265.00	65.00	32.50%
<a href="#">377-47000-53110</a>	GENERAL PROFESSIONAL SERVIC	148.54	208.88	0.00	148.54	197.00	48.46	32.62%
<a href="#">378-47000-53110</a>	GENERAL PROFESSIONAL SERVIC	0.00	0.00	0.00	0.00	173.00	173.00	0.00%
<a href="#">394-47000-53110</a>	GENERAL PROFESSIONAL SERVIC	0.00	0.00	0.00	0.00	265.00	265.00	0.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>4,141.96</b>	<b>3,274.49</b>	<b>1,000.00</b>	<b>2,154.32</b>	<b>3,301.00</b>	<b>1,146.68</b>	<b>53.23%</b>
<b>Category: 56 - DEBT SERVICE</b>								
<a href="#">321-47000-56110</a>	BOND PRINCIPAL	60,000.00	65,000.00	65,000.00	65,000.00	65,000.00	0.00	0.00%
<a href="#">321-47000-56130</a>	FISCAL AGENT FEES	500.00	500.00	3,600.00	3,600.00	500.00	-3,100.00	-86.11%
<a href="#">321-47000-56140</a>	BOND INTEREST	16,737.50	15,406.25	13,895.00	13,895.00	12,270.00	-1,625.00	-11.69%
<a href="#">322-47000-56110</a>	BOND PRINCIPAL	915,000.00	960,000.00	1,010,000.00	1,010,000.00	1,060,000.00	50,000.00	4.95%
<a href="#">322-47000-56130</a>	FISCAL AGENT FEES	500.00	3,600.00	500.00	500.00	500.00	0.00	0.00%
<a href="#">322-47000-56140</a>	BOND INTEREST	541,968.76	495,093.76	445,843.76	445,843.76	394,094.00	-51,749.76	-11.61%
<a href="#">325-47000-56110</a>	BOND PRINCIPAL	40,000.00	40,000.00	45,000.00	45,000.00	45,000.00	0.00	0.00%
<a href="#">325-47000-56130</a>	FISCAL AGENT FEES	950.00	500.00	3,100.00	3,600.00	500.00	-3,100.00	-86.11%
<a href="#">325-47000-56140</a>	BOND INTEREST	8,925.00	8,125.00	7,275.00	7,275.00	6,375.00	-900.00	-12.37%
<a href="#">359-47000-56110</a>	BOND PRINCIPAL	110,000.00	110,000.00	110,000.00	110,000.00	110,000.00	0.00	0.00%
<a href="#">359-47000-56130</a>	FISCAL AGENT FEES	335.00	335.00	2,412.00	2,412.00	335.00	-2,077.00	-86.11%
<a href="#">359-47000-56140</a>	BOND INTEREST	23,850.00	20,550.00	17,250.00	17,250.00	13,950.00	-3,300.00	-19.13%
<a href="#">360-47000-56110</a>	BOND PRINCIPAL	325,000.00	325,000.00	325,000.00	325,000.00	330,000.00	5,000.00	1.54%

Budget Comparison Report

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">360-47000-56130</a>	FISCAL AGENT FEES	216.00	216.00	216.00	240.00	1,728.00	1,488.00	620.00%
<a href="#">360-47000-56140</a>	BOND INTEREST	40,850.00	34,350.00	27,850.00	27,850.00	21,300.00	-6,550.00	-23.52%
<a href="#">362-47000-56110</a>	BOND PRINCIPAL	0.00	125,000.00	130,000.00	130,000.00	135,000.00	5,000.00	3.85%
<a href="#">362-47000-56130</a>	FISCAL AGENT FEES	418.00	418.00	418.00	465.00	465.00	0.00	0.00%
<a href="#">362-47000-56140</a>	BOND INTEREST	35,175.00	31,625.00	28,450.00	28,450.00	25,800.00	-2,650.00	-9.31%
<a href="#">369-47000-56110</a>	BOND PRINCIPAL	115,000.00	115,000.00	115,000.00	115,000.00	110,000.00	-5,000.00	-4.35%
<a href="#">369-47000-56130</a>	FISCAL AGENT FEES	365.00	365.00	365.00	365.00	2,628.00	2,263.00	620.00%
<a href="#">369-47000-56140</a>	BOND INTEREST	25,387.50	23,317.50	20,931.25	20,931.25	18,430.00	-2,501.25	-11.95%
<a href="#">370-47000-56110</a>	BOND PRINCIPAL	155,000.00	160,000.00	160,000.00	160,000.00	165,000.00	5,000.00	3.13%
<a href="#">370-47000-56130</a>	FISCAL AGENT FEES	200.00	200.00	200.00	200.00	1,440.00	1,240.00	620.00%
<a href="#">370-47000-56140</a>	BOND INTEREST	20,650.00	17,810.00	14,490.00	14,490.00	10,873.00	-3,617.00	-24.96%
<a href="#">371-47000-56110</a>	BOND PRINCIPAL	265,000.00	240,000.00	235,000.00	235,000.00	230,000.00	-5,000.00	-2.13%
<a href="#">371-47000-56130</a>	FISCAL AGENT FEES	2,160.00	300.00	300.00	300.00	300.00	0.00	0.00%
<a href="#">371-47000-56140</a>	BOND INTEREST	28,715.00	23,665.00	18,915.00	0.00	14,265.00	14,265.00	0.00%
<a href="#">372-47000-56110</a>	BOND PRINCIPAL	365,000.00	370,000.00	370,000.00	370,000.00	375,000.00	5,000.00	1.35%
<a href="#">372-47000-56130</a>	FISCAL AGENT FEES	3,600.00	500.00	500.00	500.00	500.00	0.00	0.00%
<a href="#">372-47000-56140</a>	BOND INTEREST	64,850.00	57,500.00	49,637.50	49,637.50	40,788.00	-8,849.50	-17.83%
<a href="#">373-47000-56110</a>	BOND PRINCIPAL	235,000.00	235,000.00	235,000.00	235,000.00	220,000.00	-15,000.00	-6.38%
<a href="#">373-47000-56130</a>	FISCAL AGENT FEES	275.00	1,980.00	275.00	275.00	275.00	0.00	0.00%
<a href="#">373-47000-56140</a>	BOND INTEREST	37,150.00	32,450.00	27,750.00	27,750.00	23,200.00	-4,550.00	-16.40%
<a href="#">374-47000-56110</a>	BOND PRINCIPAL	60,000.00	65,000.00	60,000.00	60,000.00	60,000.00	0.00	0.00%
<a href="#">374-47000-56140</a>	BOND INTEREST	31,475.00	30,225.00	28,975.00	28,975.00	27,775.00	-1,200.00	-4.14%
<a href="#">375-47000-56110</a>	BOND PRINCIPAL	0.00	0.00	183,490.00	183,490.00	175,099.00	-8,391.00	-4.57%
<a href="#">375-47000-56130</a>	FISCAL AGENT FEES	0.00	500.00	500.00	500.00	500.00	0.00	0.00%
<a href="#">375-47000-56140</a>	BOND INTEREST	0.00	84,339.22	80,786.81	79,286.81	72,115.00	-7,171.81	-9.05%
<a href="#">376-47000-56110</a>	BOND PRINCIPAL	115,000.00	115,000.00	120,000.00	120,000.00	120,000.00	0.00	0.00%
<a href="#">376-47000-56130</a>	FISCAL AGENT FEES	450.00	450.00	450.00	500.00	3,600.00	3,100.00	620.00%
<a href="#">376-47000-56140</a>	BOND INTEREST	67,850.00	65,550.00	63,200.00	63,200.00	60,800.00	-2,400.00	-3.80%
<a href="#">377-47000-56110</a>	BOND PRINCIPAL	0.00	420,000.00	450,000.00	450,000.00	275,000.00	-175,000.00	-38.89%
<a href="#">377-47000-56130</a>	FISCAL AGENT FEES	360.00	360.00	360.00	400.00	400.00	0.00	0.00%
<a href="#">377-47000-56140</a>	BOND INTEREST	60,839.94	75,445.00	66,745.00	66,745.00	59,495.00	-7,250.00	-10.86%
<a href="#">378-47000-56130</a>	FISCAL AGENT FEES	0.00	0.00	272.00	0.00	160.00	160.00	0.00%
<a href="#">378-47000-56140</a>	BOND INTEREST	0.00	0.00	0.00	0.00	16,650.00	16,650.00	0.00%
<a href="#">394-47000-56110</a>	BOND PRINCIPAL	0.00	0.00	0.00	0.00	55,000.00	55,000.00	0.00%
<a href="#">394-47000-56130</a>	FISCAL AGENT FEES	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
<a href="#">394-47000-56140</a>	BOND INTEREST	0.00	0.00	83,820.38	0.00	194,569.00	194,569.00	0.00%
<b>Total Category: 56 - DEBT SERVICE:</b>		<b>3,774,752.70</b>	<b>4,370,675.73</b>	<b>4,622,772.70</b>	<b>4,518,926.32</b>	<b>4,557,179.00</b>	<b>38,252.68</b>	<b>0.85%</b>

**Budget Comparison Report**

Account Number	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Category: 59 - OTHER FINANCING USES</b>							
<a href="#">378-47000-59120</a> TRANSFERS TO CAPITAL FUND	570.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 59 - OTHER FINANCING USES:</b>	<b>570.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expense:</b>	<b>3,779,464.66</b>	<b>4,373,950.22</b>	<b>4,623,772.70</b>	<b>4,521,080.64</b>	<b>4,560,480.00</b>	<b>39,399.36</b>	<b>0.87%</b>
<b>Report Total:</b>	<b>2,756,779.85</b>	<b>2,014,497.21</b>	<b>-273,392.63</b>	<b>-262,784.00</b>	<b>-227,679.00</b>	<b>35,105.00</b>	<b>-13.36%</b>

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Revenue</b>							
31 - TAXES	1,359,212.34	1,718,677.25	1,477,549.73	1,442,466.00	1,486,477.00	44,011.00	3.05%
36 - MISCELLANEOUS	1,170,389.95	1,108,887.37	699,077.45	550,400.00	591,730.00	41,330.00	7.51%
39 - OTHER FINANCING REVENUE	4,006,642.22	3,560,882.81	2,173,752.89	2,265,430.64	2,254,594.00	-10,836.64	-0.48%
<b>Total Revenue:</b>	<b>6,536,244.51</b>	<b>6,388,447.43</b>	<b>4,350,380.07</b>	<b>4,258,296.64</b>	<b>4,332,801.00</b>	<b>74,504.36</b>	<b>1.75%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	4,141.96	3,274.49	1,000.00	2,154.32	3,301.00	1,146.68	53.23%
56 - DEBT SERVICE	3,774,752.70	4,370,675.73	4,622,772.70	4,518,926.32	4,557,179.00	38,252.68	0.85%
59 - OTHER FINANCING USES	570.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>3,779,464.66</b>	<b>4,373,950.22</b>	<b>4,623,772.70</b>	<b>4,521,080.64</b>	<b>4,560,480.00</b>	<b>39,399.36</b>	<b>0.87%</b>
<b>Report Total:</b>	<b>2,756,779.85</b>	<b>2,014,497.21</b>	<b>-273,392.63</b>	<b>-262,784.00</b>	<b>-227,679.00</b>	<b>35,105.00</b>	<b>-13.36%</b>

Fund	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
321 - 2010A MRSHL LYON LIBRARY	-5,091.65	10,342.44	1,711.39	-6,938.00	8,632.00	15,570.00	-224.42%
322 - 2014B SALES TAX	167.95	5,601.67	3,656.24	209,886.88	735.00	-209,151.88	-99.65%
325 - 2015A-CIP RALCO	392.80	7,017.83	-1,515.35	-1,511.04	1,607.00	3,118.04	-206.35%
359 - 2015B PUBLIC IMPROVEMENTS	-14,976.76	-15,454.66	-13,044.77	-19,259.00	-14,624.00	4,635.00	-24.07%
360 - 2016B PUBLIC IMPROVEMENT	124,096.80	-5,475.47	-26,416.74	-21,353.88	-23,694.00	-2,340.12	10.96%
362 - 2017A GO IMPROVE BOND	99,937.16	13,668.59	4,059.01	5,689.18	850.00	-4,839.18	-85.06%
368 - 2010B PUBLIC IMPROVEMENTS	1,168,398.43	174,781.53	0.00	0.00	0.00	0.00	0.00%
369 - 2011B GO BOND	45,053.67	-22,464.24	-27,236.95	-25,681.57	-16,911.00	8,770.57	-34.15%
370 - 2011A GO TAX INCR BONDS	221,795.59	-141.35	-167,926.65	-115,770.32	-113,419.00	2,351.32	-2.03%
371 - 2012A PUBLIC IMPROV	190,112.40	4,147.51	-86,322.41	-70,419.50	-76,223.00	-5,803.50	8.24%
372 - 2013A PUBLIC IMPROV	59,311.72	68,502.73	-337,931.33	-127,663.50	-124,679.00	2,984.50	-2.34%
373 - 2014C WW DS	-152,813.40	547,640.36	34,821.82	-113,040.86	-162,628.00	-49,587.14	43.87%
374 - 2015A GO-23 PED BRIDGE	7,729.31	612,966.65	3,001.37	3,671.04	17,313.00	13,641.96	371.61%
375 - 2018A GO BOND	471,786.99	398,174.53	-75,695.51	-77,406.89	-54,897.00	22,509.89	-29.08%
376 - 2016C TAX ABATEMENT	5,169.76	11,592.22	5,458.43	7,200.00	9,165.00	1,965.00	27.29%
377 - 2017B GO BOND	536,275.50	66,678.80	197,766.85	-160,186.54	29,280.00	189,466.54	-118.28%
378 - 2020B GO BOND	-566.42	0.00	49,114.23	0.00	101,045.00	101,045.00	0.00%
394 - 2020A CITY HALL CIP BOND	0.00	0.00	163,069.72	0.00	188,769.00	188,769.00	0.00%
399 - DEBT REVOLVING	0.00	136,918.07	38.02	250,000.00	2,000.00	-248,000.00	-99.20%
<b>Report Total:</b>	<b>2,756,779.85</b>	<b>2,014,497.21</b>	<b>-273,392.63</b>	<b>-262,784.00</b>	<b>-227,679.00</b>	<b>35,105.00</b>	<b>-13.36%</b>



Marshall, MN

# Budget Comparison Report

## Account Summary

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 401 - CAPITAL EQUIPMENT FUND</b>								
<b>Revenue</b>								
<b>Category: 31 - TAXES</b>								
<a href="#">401-00000-31110</a>	CURRENT PROPERTY TAXES	346,042.09	401,524.47	395,774.57	400,000.00	400,000.00	0.00	0.00%
<a href="#">401-00000-31320</a>	FRANCHISE FEE - PEG	40,891.98	60,823.06	27,305.00	50,000.00	50,000.00	0.00	0.00%
	<b>Total Category: 31 - TAXES:</b>	<b>386,934.07</b>	<b>462,347.53</b>	<b>423,079.57</b>	<b>450,000.00</b>	<b>450,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 33 - INTERGOVERNMENTAL</b>								
<a href="#">401-00000-33310</a>	LOCAL FUNDS	21,802.18	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">401-41900-33110</a>	FEDERAL GRANTS - GEN GOVT	0.00	0.00	75,208.00	0.00	0.00	0.00	0.00%
<a href="#">401-43400-33110</a>	FEDERAL GRANTS	576,740.00	39,391.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">401-43400-33210</a>	STATE GRANTS-MNDOT AVIATIC	32,095.10	63,332.32	32,379.06	157,500.00	52,500.00	-105,000.00	-66.67%
	<b>Total Category: 33 - INTERGOVERNMENTAL:</b>	<b>630,637.28</b>	<b>102,723.32</b>	<b>107,587.06</b>	<b>157,500.00</b>	<b>52,500.00</b>	<b>-105,000.00</b>	<b>-66.67%</b>
<b>Category: 36 - MISCELLANEOUS</b>								
<a href="#">401-00000-36125</a>	INTEREST REVENUE	8,911.33	13,240.42	228.68	0.00	8,500.00	8,500.00	0.00%
<a href="#">401-42400-36130</a>	DONATION REVENUE	15,500.00	100.00	1,500.00	0.00	0.00	0.00	0.00%
<a href="#">401-42400-36135</a>	REFUNDS & REIMBURSEMENTS	10,590.00	225.00	2,605.00	0.00	0.00	0.00	0.00%
<a href="#">401-45100-36130</a>	DONATION REVENUE	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">401-45200-36135</a>	REFUNDS & REIMBURSEMENTS	-42.71	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total Category: 36 - MISCELLANEOUS:</b>	<b>34,958.62</b>	<b>23,565.42</b>	<b>4,333.68</b>	<b>0.00</b>	<b>8,500.00</b>	<b>8,500.00</b>	<b>0.00%</b>
<b>Category: 39 - OTHER FINANCING REVENUE</b>								
<a href="#">401-00000-39110</a>	SALE OF FIXED ASSETS	35,000.00	0.00	84,267.00	0.00	13,000.00	13,000.00	0.00%
<a href="#">401-00000-39150</a>	TRANSFERS FROM ANOTHER FU	2,640.30	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">401-00000-39155</a>	BOND PROCEEDS	35,000.00	0.00	360,000.00	0.00	0.00	0.00	0.00%
<a href="#">401-00000-39160</a>	PREMIUMS ON BONDS SOLD	2,440.65	0.00	22,255.00	0.00	0.00	0.00	0.00%
	<b>Total Category: 39 - OTHER FINANCING REVENUE:</b>	<b>75,080.95</b>	<b>0.00</b>	<b>466,522.00</b>	<b>0.00</b>	<b>13,000.00</b>	<b>13,000.00</b>	<b>0.00%</b>
	<b>Total Revenue:</b>	<b>1,127,610.92</b>	<b>588,636.27</b>	<b>1,001,522.31</b>	<b>607,500.00</b>	<b>524,000.00</b>	<b>-83,500.00</b>	<b>-13.74%</b>
<b>Expense</b>								
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">401-42400-53425</a>	OTHER REPAIRS & MAINTENANC	0.00	3,980.36	0.00	0.00	0.00	0.00	0.00%
<a href="#">401-43300-53425</a>	OTHER REPAIRS & MAINTENANC	0.00	0.00	5,590.27	0.00	0.00	0.00	0.00%
<a href="#">401-43400-53115</a>	CONSULTING SERVICES	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">401-43400-53425</a>	OTHER REPAIRS & MAINTENANC	40,000.00	0.00	0.00	0.00	0.00	0.00	0.00%

**Budget Comparison Report**

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">401-45200-53425</a>	OTHER REPAIRS & MAINTENANC	60,826.40	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>100,826.40</b>	<b>8,980.36</b>	<b>5,590.27</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>								
<a href="#">401-41200-54150</a>	EQUIPMENT/TOOLS UP TO 5,000	45,947.82	661.88	0.00	0.00	0.00	0.00	0.00%
<a href="#">401-46300-54460</a>	GENERAL NOTICES & PUBLICATI	0.00	1,400.50	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>		<b>45,947.82</b>	<b>2,062.38</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 55 - CAPITAL</b>								
<a href="#">401-41200-55140</a>	MACHINERY & EQUIPMENT	0.00	34,447.23	24,953.32	0.00	0.00	0.00	0.00%
<a href="#">401-41700-55150</a>	MOTOR VEHICLES	7,500.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">401-41750-55120</a>	BUILDINGS & STRUCTURES	0.00	0.00	0.00	8,250.00	0.00	-8,250.00	-100.00%
<a href="#">401-41800-55140</a>	MACHINERY & EQUIPMENT	1,082.43	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">401-41900-55130</a>	IMPR OTHER THAN BUILDINGS	0.00	0.00	185,744.09	0.00	0.00	0.00	0.00%
<a href="#">401-42100-55140</a>	MACHINERY & EQUIPMENT	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">401-42100-55150</a>	MOTOR VEHICLES	0.00	0.00	121,018.33	85,200.00	87,416.00	2,216.00	2.60%
<a href="#">401-42100-55160</a>	FURNITURE & FIXTURES	0.00	0.00	10,865.26	0.00	0.00	0.00	0.00%
<a href="#">401-42300-55140</a>	MACHINERY & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">401-42400-55120</a>	BUILDINGS & STRUCTURES	0.00	0.00	31,218.97	45,000.00	0.00	-45,000.00	-100.00%
<a href="#">401-42400-55140</a>	MACHINERY & EQUIPMENT	40,128.00	0.00	214,637.00	0.00	0.00	0.00	0.00%
<a href="#">401-42400-55150</a>	MOTOR VEHICLES	0.00	0.00	0.00	105,000.00	0.00	-105,000.00	-100.00%
<a href="#">401-42600-55150</a>	MOTOR VEHICLES	0.00	0.00	0.00	0.00	31,650.00	31,650.00	0.00%
<a href="#">401-43100-55140</a>	MACHINERY & EQUIPMENT	0.00	33,628.66	4,759.65	5,000.00	0.00	-5,000.00	-100.00%
<a href="#">401-43100-55150</a>	MOTOR VEHICLES	0.00	0.00	0.00	0.00	35,000.00	35,000.00	0.00%
<a href="#">401-43200-55150</a>	MOTOR VEHICLES	0.00	50,467.22	0.00	0.00	0.00	0.00	0.00%
<a href="#">401-43300-55130</a>	IMPR OTHER THAN BILDINGS	0.00	0.00	12,228.00	0.00	0.00	0.00	0.00%
<a href="#">401-43300-55140</a>	MACHINERY & EQUIPMENT	1,250.00	35,298.47	280,756.00	75,500.00	131,000.00	55,500.00	73.51%
<a href="#">401-43300-55170</a>	INFRASTRUCTURE	593.30	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">401-43400-55120</a>	BUILDINGS & STRUCTURES	0.00	0.00	17,033.00	0.00	0.00	0.00	0.00%
<a href="#">401-43400-55130</a>	IMPR OTHER THAN BILDINGS	643,548.32	50,000.00	46,255.80	0.00	0.00	0.00	0.00%
<a href="#">401-43400-55140</a>	MACHINERY & EQUIPMENT	0.00	0.00	246,025.00	234,000.00	0.00	-234,000.00	-100.00%
<a href="#">401-43400-55170</a>	INFRASTRUCTURE	0.00	0.00	0.00	0.00	75,000.00	75,000.00	0.00%
<a href="#">401-45200-55120</a>	BUILDINGS & STRUCTURES	0.00	77,937.88	0.00	0.00	0.00	0.00	0.00%
<a href="#">401-45200-55130</a>	IMPR OTHER THAN BILDINGS	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">401-45200-55140</a>	MACHINERY & EQUIPMENT	34,874.00	33,559.00	79,698.50	43,300.00	62,500.00	19,200.00	44.34%
<a href="#">401-45200-55150</a>	MOTOR VEHICLES	31,599.07	0.00	0.00	0.00	96,300.00	96,300.00	0.00%
<a href="#">401-45300-55130</a>	IMPR OTHER THAN BILDINGS	0.00	0.00	3,870.00	0.00	0.00	0.00	0.00%
<a href="#">401-46300-55120</a>	BUILDINGS & STRUCTURES	0.00	5,000.00	666.45	0.00	0.00	0.00	0.00%
<b>Total Category: 55 - CAPITAL:</b>		<b>810,575.12</b>	<b>330,338.46</b>	<b>1,279,729.37</b>	<b>601,250.00</b>	<b>518,866.00</b>	<b>-82,384.00</b>	<b>-13.70%</b>

**Budget Comparison Report**

Account Number	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Category: 58 - OTHER EXPENDITURES</b>							
<a href="#">401-41100-58115</a> BANK CHARGES	0.00	115.87	0.00	0.00	0.00	0.00	0.00%
<a href="#">401-47000-58120</a> BOND ISSUANCE COSTS	763.63	0.00	1,247.71	0.00	0.00	0.00	0.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>	<b>763.63</b>	<b>115.87</b>	<b>1,247.71</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 59 - OTHER FINANCING USES</b>							
<a href="#">401-49900-59140</a> TRANSFERS TO DEBT SERVICE FU	139,970.87	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 59 - OTHER FINANCING USES:</b>	<b>139,970.87</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expense:</b>	<b>1,098,083.84</b>	<b>341,497.07</b>	<b>1,286,567.35</b>	<b>601,250.00</b>	<b>518,866.00</b>	<b>-82,384.00</b>	<b>-13.70%</b>
<b>Total Fund: 401 - CAPITAL EQUIPMENT FUND:</b>	<b>29,527.08</b>	<b>247,139.20</b>	<b>-285,045.04</b>	<b>6,250.00</b>	<b>5,134.00</b>	<b>-1,116.00</b>	<b>-17.86%</b>

**Budget Comparison Report**

Account Number	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2020 2020	2021 FINAL	Increase / (Decrease)		
<b>Fund: 495 - PUBLIC IMPROVE REVOLVING</b>								
<b>Revenue</b>								
<b>Category: 31 - TAXES</b>								
<a href="#">495-00000-31110</a>	CURRENT PROPERTY TAXES	252.16	315.56	246,595.51	250,000.00	275,000.00	25,000.00	10.00%
<b>Total Category: 31 - TAXES:</b>		<b>252.16</b>	<b>315.56</b>	<b>246,595.51</b>	<b>250,000.00</b>	<b>275,000.00</b>	<b>25,000.00</b>	<b>10.00%</b>
<b>Category: 33 - INTERGOVERNMENTAL</b>								
<a href="#">495-00000-33310</a>	LOCAL FUNDS	0.00	0.00	15,000.00	0.00	0.00	0.00	0.00%
<b>Total Category: 33 - INTERGOVERNMENTAL:</b>		<b>0.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 34 - CHARGES FOR SERVICES</b>								
<a href="#">495-41900-34110</a>	RENT REVENUE	8,800.00	4,000.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 34 - CHARGES FOR SERVICES:</b>		<b>8,800.00</b>	<b>4,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 35 - FINES &amp; FORFEITURES</b>								
<a href="#">495-00000-35110</a>	ADMINISTRATIVE FEES	0.00	7,000.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 35 - FINES &amp; FORFEITURES:</b>		<b>0.00</b>	<b>7,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 36 - MISCELLANEOUS</b>								
<a href="#">495-00000-36125</a>	INTEREST REVENUE	5,102.19	20,885.38	422.89	7,000.00	22,000.00	15,000.00	214.29%
<a href="#">495-43300-36110</a>	SPECIAL ASMTS CITY COLLECTED	133,735.14	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">495-43300-36135</a>	REFUNDS & REIMBURSEMENTS	0.00	369.84	462.63	0.00	0.00	0.00	0.00%
<a href="#">495-47000-36115</a>	SPECIAL ASMTS COUNTY COLLEC	126,166.06	141,995.07	105,633.43	135,000.00	135,000.00	0.00	0.00%
<a href="#">495-47000-36125</a>	INTEREST REVENUE	0.00	0.00	301.75	0.00	0.00	0.00	0.00%
<b>Total Category: 36 - MISCELLANEOUS:</b>		<b>265,003.39</b>	<b>163,250.29</b>	<b>106,820.70</b>	<b>142,000.00</b>	<b>157,000.00</b>	<b>15,000.00</b>	<b>10.56%</b>
<b>Category: 39 - OTHER FINANCING REVENUE</b>								
<a href="#">495-00000-39120</a>	TRANSFERS FROM GENERAL FUND	0.00	600,000.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">495-00000-39150</a>	TRANSFERS FROM ANOTHER FUND	1,239,666.92	20,997.50	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 39 - OTHER FINANCING REVENUE:</b>		<b>1,239,666.92</b>	<b>620,997.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>		<b>1,513,722.47</b>	<b>795,563.35</b>	<b>368,416.21</b>	<b>392,000.00</b>	<b>432,000.00</b>	<b>40,000.00</b>	<b>10.20%</b>
<b>Expense</b>								
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">495-41900-53110</a>	GENERAL PROFESSIONAL SERVICES	2,875.00	186,845.84	510,042.50	0.00	0.00	0.00	0.00%
<a href="#">495-41900-53115</a>	CONSULTING SERVICES	0.00	0.00	7,025.00	0.00	0.00	0.00	0.00%
<a href="#">495-41900-53120</a>	LEGAL SERVICES	2,609.25	3,408.00	414.00	0.00	0.00	0.00	0.00%
<a href="#">495-41900-53310</a>	ELECTRIC UTILITIES	218.37	905.22	21.33	0.00	0.00	0.00	0.00%
<a href="#">495-41900-53315</a>	WATER UTILITIES	49.26	146.36	0.00	0.00	0.00	0.00	0.00%
<a href="#">495-41900-53320</a>	GAS UTILITIES	0.00	133.83	0.00	0.00	0.00	0.00	0.00%
<a href="#">495-41900-53330</a>	SEWER UTILITIES	65.49	205.08	7.11	0.00	0.00	0.00	0.00%
<a href="#">495-41900-53335</a>	STORM WATER UTILITIES	379.08	935.84	619.35	0.00	993.00	993.00	0.00%
<a href="#">495-43300-53110</a>	GENERAL PROFESSIONAL SERVICES	1,889.25	0.00	0.00	0.00	0.00	0.00	0.00%

**Budget Comparison Report**

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">495-43300-53335</a>	STORM WATER UTILITIES	130.60	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">495-45200-53425</a>	OTHER REPAIRS & MAINTENANC	8,688.75	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>16,905.05</b>	<b>192,580.17</b>	<b>518,129.29</b>	<b>0.00</b>	<b>993.00</b>	<b>993.00</b>	<b>0.00%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>								
<a href="#">495-41900-54460</a>	GENERAL NOTICES & PUBLICATI	0.00	627.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>		<b>0.00</b>	<b>627.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 55 - CAPITAL</b>								
<a href="#">495-41900-55120</a>	BUILDINGS & STRUCTURES	40,323.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">495-43300-55170</a>	INFRASTRUCTURE	0.00	561,434.36	602,450.84	625,000.00	625,000.00	0.00	0.00%
<b>Total Category: 55 - CAPITAL:</b>		<b>40,323.00</b>	<b>561,434.36</b>	<b>602,450.84</b>	<b>625,000.00</b>	<b>625,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">495-41900-58155</a>	LICENSES AND TAXES	2,364.00	3,798.00	3,198.00	0.00	0.00	0.00	0.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>2,364.00</b>	<b>3,798.00</b>	<b>3,198.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 59 - OTHER FINANCING USES</b>								
<a href="#">495-49900-59120</a>	TRANSFERS TO CAPITAL FUND	770,551.82	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">495-49900-59140</a>	TRANSFERS TO DEBT SERVICE FU	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 59 - OTHER FINANCING USES:</b>		<b>770,551.82</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expense:</b>		<b>830,143.87</b>	<b>758,439.53</b>	<b>1,123,778.13</b>	<b>625,000.00</b>	<b>625,993.00</b>	<b>993.00</b>	<b>0.16%</b>
<b>Total Fund: 495 - PUBLIC IMPROVE REVOLVING:</b>		<b>683,578.60</b>	<b>37,123.82</b>	<b>-755,361.92</b>	<b>-233,000.00</b>	<b>-193,993.00</b>	<b>39,007.00</b>	<b>-16.74%</b>
<b>Report Total:</b>		<b>713,105.68</b>	<b>284,263.02</b>	<b>-1,040,406.96</b>	<b>-226,750.00</b>	<b>-188,859.00</b>	<b>37,891.00</b>	<b>-16.71%</b>

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 401 - CAPITAL EQUIPMENT FUND</b>							
<b>Revenue</b>							
31 - TAXES	386,934.07	462,347.53	423,079.57	450,000.00	450,000.00	0.00	0.00%
33 - INTERGOVERNMENTAL	630,637.28	102,723.32	107,587.06	157,500.00	52,500.00	-105,000.00	-66.67%
36 - MISCELLANEOUS	34,958.62	23,565.42	4,333.68	0.00	8,500.00	8,500.00	0.00%
39 - OTHER FINANCING REVENUE	75,080.95	0.00	466,522.00	0.00	13,000.00	13,000.00	0.00%
<b>Total Revenue:</b>	<b>1,127,610.92</b>	<b>588,636.27</b>	<b>1,001,522.31</b>	<b>607,500.00</b>	<b>524,000.00</b>	<b>-83,500.00</b>	<b>-13.74%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	100,826.40	8,980.36	5,590.27	0.00	0.00	0.00	0.00%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	45,947.82	2,062.38	0.00	0.00	0.00	0.00	0.00%
55 - CAPITAL	810,575.12	330,338.46	1,279,729.37	601,250.00	518,866.00	-82,384.00	-13.70%
58 - OTHER EXPENDITURES	763.63	115.87	1,247.71	0.00	0.00	0.00	0.00%
59 - OTHER FINANCING USES	139,970.87	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>1,098,083.84</b>	<b>341,497.07</b>	<b>1,286,567.35</b>	<b>601,250.00</b>	<b>518,866.00</b>	<b>-82,384.00</b>	<b>-13.70%</b>
<b>Total Fund: 401 - CAPITAL EQUIPMENT FUND:</b>	<b>29,527.08</b>	<b>247,139.20</b>	<b>-285,045.04</b>	<b>6,250.00</b>	<b>5,134.00</b>	<b>-1,116.00</b>	<b>-17.86%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 495 - PUBLIC IMPROVE REVOLVING</b>							
<b>Revenue</b>							
31 - TAXES	252.16	315.56	246,595.51	250,000.00	275,000.00	25,000.00	10.00%
33 - INTERGOVERNMENTAL	0.00	0.00	15,000.00	0.00	0.00	0.00	0.00%
34 - CHARGES FOR SERVICES	8,800.00	4,000.00	0.00	0.00	0.00	0.00	0.00%
35 - FINES & FORFEITURES	0.00	7,000.00	0.00	0.00	0.00	0.00	0.00%
36 - MISCELLANEOUS	265,003.39	163,250.29	106,820.70	142,000.00	157,000.00	15,000.00	10.56%
39 - OTHER FINANCING REVENUE	1,239,666.92	620,997.50	0.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>1,513,722.47</b>	<b>795,563.35</b>	<b>368,416.21</b>	<b>392,000.00</b>	<b>432,000.00</b>	<b>40,000.00</b>	<b>10.20%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	16,905.05	192,580.17	518,129.29	0.00	993.00	993.00	0.00%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	0.00	627.00	0.00	0.00	0.00	0.00	0.00%
55 - CAPITAL	40,323.00	561,434.36	602,450.84	625,000.00	625,000.00	0.00	0.00%
58 - OTHER EXPENDITURES	2,364.00	3,798.00	3,198.00	0.00	0.00	0.00	0.00%
59 - OTHER FINANCING USES	770,551.82	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>830,143.87</b>	<b>758,439.53</b>	<b>1,123,778.13</b>	<b>625,000.00</b>	<b>625,993.00</b>	<b>993.00</b>	<b>0.16%</b>
<b>Total Fund: 495 - PUBLIC IMPROVE REVOLVING:</b>	<b>683,578.60</b>	<b>37,123.82</b>	<b>-755,361.92</b>	<b>-233,000.00</b>	<b>-193,993.00</b>	<b>39,007.00</b>	<b>-16.74%</b>
<b>Report Total:</b>	<b>713,105.68</b>	<b>284,263.02</b>	<b>-1,040,406.96</b>	<b>-226,750.00</b>	<b>-188,859.00</b>	<b>37,891.00</b>	<b>-16.71%</b>

Fund	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
401 - CAPITAL EQUIPMENT FUND	29,527.08	247,139.20	-285,045.04	6,250.00	5,134.00	-1,116.00	-17.86%
495 - PUBLIC IMPROVE REVOLVING	683,578.60	37,123.82	-755,361.92	-233,000.00	-193,993.00	39,007.00	-16.74%
<b>Report Total:</b>	<b>713,105.68</b>	<b>284,263.02</b>	<b>-1,040,406.96</b>	<b>-226,750.00</b>	<b>-188,859.00</b>	<b>37,891.00</b>	<b>-16.71%</b>



Marshall, MN

# Budget Comparison Report

## Account Summary

Account Number	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2020 2020	2021 FINAL	Increase / (Decrease)		
<b>Fund: 602 - WASTE WATER OPERATING</b>								
<b>Revenue</b>								
<b>Category: 33 - INTERGOVERNMENTAL</b>								
<a href="#">602-49500-33110</a>	FEDERAL GRANTS	0.00	0.00	6,195.11	0.00	0.00	0.00%	
<b>Total Category: 33 - INTERGOVERNMENTAL:</b>		<b>0.00</b>	<b>0.00</b>	<b>6,195.11</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	
<b>Category: 34 - CHARGES FOR SERVICES</b>								
<a href="#">602-49500-34110</a>	RENT REVENUE	15,282.00	15,282.00	17,630.60	15,282.00	15,282.00	0.00%	
<b>Total Category: 34 - CHARGES FOR SERVICES:</b>		<b>15,282.00</b>	<b>15,282.00</b>	<b>17,630.60</b>	<b>15,282.00</b>	<b>15,282.00</b>	<b>0.00%</b>	
<b>Category: 36 - MISCELLANEOUS</b>								
<a href="#">602-49500-36125</a>	INTEREST REVENUE	51,020.48	491,214.39	65,476.83	50,000.00	100,000.00	100.00%	
<a href="#">602-49500-36135</a>	REFUNDS & REIMBURSEMENTS	56,971.36	88,500.20	59,012.20	20,000.00	20,000.00	0.00%	
<a href="#">602-49500-36160</a>	GERF PENSION REVENUE	4,884.00	1,455.00	0.00	0.00	0.00	0.00%	
<b>Total Category: 36 - MISCELLANEOUS:</b>		<b>112,875.84</b>	<b>581,169.59</b>	<b>124,489.03</b>	<b>70,000.00</b>	<b>120,000.00</b>	<b>71.43%</b>	
<b>Category: 37 - PROPRIETARY OPERATING</b>								
<a href="#">602-49500-37110</a>	PHOSPHOROUS SURCHARGE	162,402.66	168,894.12	107,438.95	168,000.00	142,000.00	-15.48%	
<a href="#">602-49500-37120</a>	TSS SURCHARGE	607,820.87	559,012.30	399,665.77	520,000.00	575,000.00	10.58%	
<a href="#">602-49500-37125</a>	UTILITY SEWER CHARGE	4,084,586.46	4,068,579.33	3,152,238.92	4,200,000.00	4,200,000.00	0.00%	
<a href="#">602-49500-37130</a>	SEWER HOOKUPS	7,356.60	8,425.00	1,975.00	3,000.00	3,000.00	0.00%	
<a href="#">602-49500-37135</a>	LAB SERVICES	1,872.00	1,872.00	1,092.00	0.00	0.00	0.00%	
<a href="#">602-49500-37145</a>	LEACHATE	26,537.69	32,027.89	7,026.24	24,000.00	25,000.00	4.17%	
<a href="#">602-49500-37150</a>	SEPTAGE	7,034.38	9,785.02	8,797.05	5,000.00	5,000.00	0.00%	
<a href="#">602-49500-37155</a>	WW SUMP PUMP PERMITS	8,275.00	10,975.00	450.00	9,000.00	9,000.00	0.00%	
<a href="#">602-49500-37181</a>	BOD SURCHARGE	504,694.54	499,784.11	463,848.68	530,000.00	550,000.00	3.77%	
<b>Total Category: 37 - PROPRIETARY OPERATING:</b>		<b>5,410,580.20</b>	<b>5,359,354.77</b>	<b>4,142,532.61</b>	<b>5,459,000.00</b>	<b>5,509,000.00</b>	<b>50,000.00</b>	<b>0.92%</b>
<b>Category: 39 - OTHER FINANCING REVENUE</b>								
<a href="#">602-49500-39110</a>	SALE OF FIXED ASSETS	21,250.00	-0.31	9,300.00	0.00	0.00	0.00%	
<a href="#">602-49500-39160</a>	PREMIUMS ON BONDS SOLD	35,600.09	42,158.36	0.00	0.00	0.00	0.00%	
<b>Total Category: 39 - OTHER FINANCING REVENUE:</b>		<b>56,850.09</b>	<b>42,158.05</b>	<b>9,300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	
<b>Total Revenue:</b>		<b>5,595,588.13</b>	<b>5,997,964.41</b>	<b>4,300,147.35</b>	<b>5,544,282.00</b>	<b>5,644,282.00</b>	<b>100,000.00</b>	<b>1.80%</b>

Budget Comparison Report

Account Number Expense	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2020 2020	2021 FINAL	Increase / (Decrease)		
<b>Category: 51 - SALARIES &amp; WAGES</b>								
<a href="#">602-49500-51110</a>	FULL TIME EMPLOYEES	681,490.14	694,357.33	746,975.39	829,535.60	845,220.96	15,685.36	1.89%
<a href="#">602-49500-51115</a>	FULL TIME EMPLOYEES OVERTIM	3,231.12	5,590.93	6,806.21	10,000.00	10,000.00	0.00	0.00%
<a href="#">602-49500-51120</a>	PART TIME EMPLOYEES	0.00	211.36	0.00	0.00	0.00	0.00	0.00%
<a href="#">602-49500-51130</a>	SEVERANCE PAY	3,365.47	-10,121.31	0.00	0.00	0.00	0.00	0.00%
<a href="#">602-49500-51140</a>	SICK PAY	31,811.52	37,215.48	21,638.15	0.00	0.00	0.00	0.00%
<a href="#">602-49500-51150</a>	VACATION PAY	62,434.85	63,530.77	30,280.02	0.00	0.00	0.00	0.00%
<a href="#">602-49500-51160</a>	HOLIDAY PAY	28,878.48	28,667.30	18,698.62	0.00	0.00	0.00	0.00%
<a href="#">602-49500-51170</a>	FLOATING HOLIDAY PAY	4,902.41	5,504.36	2,197.73	0.00	0.00	0.00	0.00%
<b>Total Category: 51 - SALARIES &amp; WAGES:</b>		<b>816,113.99</b>	<b>824,956.22</b>	<b>826,596.12</b>	<b>839,535.60</b>	<b>855,220.96</b>	<b>15,685.36</b>	<b>1.87%</b>
<b>Category: 52 - EMPLOYEE BENEFITS</b>								
<a href="#">602-49500-52110</a>	PERA CONTRIBUTIONS	59,934.53	60,899.23	59,807.91	62,965.17	64,141.57	1,176.40	1.87%
<a href="#">602-49500-52120</a>	FICA CONTRIBUTIONS	44,637.17	45,551.53	44,005.59	52,051.21	53,023.70	972.49	1.87%
<a href="#">602-49500-52130</a>	MEDICARE CONTRIBUTIONS	10,439.19	10,652.95	10,291.65	12,173.27	12,400.70	227.43	1.87%
<a href="#">602-49500-52210</a>	HEALTH INSURANCE	151,596.31	152,064.21	161,252.85	204,365.08	207,396.16	3,031.08	1.48%
<a href="#">602-49500-52215</a>	INSURANCE BENEFITS ALLOTMEI	25,979.17	26,566.71	28,965.08	0.00	0.00	0.00	0.00%
<a href="#">602-49500-52220</a>	DENTAL INSURANCE	13,231.43	12,120.12	13,736.51	14,363.46	13,189.20	-1,174.26	-8.18%
<a href="#">602-49500-52230</a>	LIFE INSURANCE & LTD	1,898.62	1,926.07	1,734.56	1,998.28	2,078.81	80.53	4.03%
<a href="#">602-49500-52320</a>	TAXABLE ALLOWANCE	2,980.96	4,063.80	139.65	4,200.00	4,200.00	0.00	0.00%
<a href="#">602-49500-52420</a>	WORK COMP INSURANCE PREM	23,708.43	19,381.00	23,283.00	20,450.00	21,764.00	1,314.00	6.43%
<a href="#">602-49500-52510</a>	OPEB COST	3,912.00	3,713.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">602-49500-52520</a>	GERF PENSION EXP - GENERAL	-74,801.00	745.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 52 - EMPLOYEE BENEFITS:</b>		<b>263,516.81</b>	<b>337,683.62</b>	<b>343,216.80</b>	<b>372,566.47</b>	<b>378,194.14</b>	<b>5,627.67</b>	<b>1.51%</b>
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">602-47000-53110</a>	GENERAL PROFESSIONAL SERVIC	0.00	0.00	0.00	0.00	856.00	856.00	0.00%
<a href="#">602-49500-53110</a>	GENERAL PROFESSIONAL SERVIC	1,023,326.74	299,649.90	881,864.05	1,977,482.00	181,258.00	-1,796,224.00	-90.83%
<a href="#">602-49500-53115</a>	CONSULTING SERVICES	12,090.00	8,158.00	982.19	10,100.00	10,100.00	0.00	0.00%
<a href="#">602-49500-53120</a>	LEGAL SERVICES	4,830.00	4,830.00	4,158.00	5,000.00	6,590.00	1,590.00	31.80%
<a href="#">602-49500-53135</a>	ADMINISTRATIVE SERVICE	255,900.00	261,018.00	269,501.00	269,501.00	278,260.00	8,759.00	3.25%
<a href="#">602-49500-53140</a>	PHONE SERVICES	7,288.90	8,506.44	8,046.66	8,300.00	8,820.00	520.00	6.27%
<a href="#">602-49500-53145</a>	POSTAGE SERVICE	648.04	431.54	385.54	1,000.00	1,000.00	0.00	0.00%
<a href="#">602-49500-53155</a>	RENTAL SERVICES	5,350.00	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00%
<a href="#">602-49500-53165</a>	TRAVEL, CONFERENCES, & SCHO	6,622.12	10,527.59	5,711.04	10,275.00	10,299.00	24.00	0.23%
<a href="#">602-49500-53210</a>	GENERAL LIABILITY INSURANCE	32,076.00	32,679.00	33,335.00	34,242.00	32,514.00	-1,728.00	-5.05%
<a href="#">602-49500-53215</a>	AUTOMOTIVE INSURANCE	2,957.00	2,941.00	3,466.00	2,801.00	3,788.00	987.00	35.24%
<a href="#">602-49500-53310</a>	ELECTRIC UTILITIES	292,623.77	276,083.67	221,852.77	303,000.00	303,000.00	0.00	0.00%
<a href="#">602-49500-53315</a>	WATER UTILITIES	2,736.56	2,658.15	2,924.36	3,240.00	3,791.00	551.00	17.01%
<a href="#">602-49500-53320</a>	GAS UTILITIES	4,511.13	6,150.94	3,828.00	5,722.20	6,399.00	676.80	11.83%

Budget Comparison Report

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">602-49500-53325</a>	REFUSE DISPOSAL	3,273.63	3,351.64	3,320.07	3,641.40	3,714.00	72.60	1.99%
<a href="#">602-49500-53335</a>	STORM WATER UTILITIES	13,251.96	13,639.56	12,791.79	14,458.50	14,603.00	144.50	1.00%
<a href="#">602-49500-53410</a>	MAINTENANCE AGREEMENTS	4,497.27	3,398.06	5,600.02	6,000.00	6,000.00	0.00	0.00%
<a href="#">602-49500-53415</a>	EQUIPMENT REPAIRS & MAINTENANCE	135,371.39	166,258.50	109,410.15	150,000.00	150,000.00	0.00	0.00%
<a href="#">602-49500-53420</a>	BLDG REPAIR & MAINTENANCE	3,320.16	181.74	1,760.33	3,000.00	3,000.00	0.00	0.00%
<a href="#">602-49500-53425</a>	OTHER REPAIRS & MAINTENANCE	20,849.95	36,477.34	6,408.16	20,000.00	20,000.00	0.00	0.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>1,831,524.62</b>	<b>1,141,941.07</b>	<b>1,575,345.13</b>	<b>2,832,763.10</b>	<b>1,048,992.00</b>	<b>-1,783,771.10</b>	<b>-62.97%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPITAL)</b>								
<a href="#">602-49500-54110</a>	GENERAL SUPPLIES	244,738.89	250,238.29	233,600.34	250,000.00	252,300.00	2,300.00	0.92%
<a href="#">602-49500-54120</a>	MOTOR FUELS,LUBRICANTS & AI	50,974.99	48,365.24	38,916.37	50,000.00	50,000.00	0.00	0.00%
<a href="#">602-49500-54130</a>	UNIFORMS	213.79	242.37	54.99	250.00	250.00	0.00	0.00%
<a href="#">602-49500-54150</a>	EQUIPMENT/TOOLS UP TO 5,000	4,282.99	1,028.21	4,760.25	4,750.00	4,750.00	0.00	0.00%
<a href="#">602-49500-54160</a>	SAFETY WEAR & EQUIPMENT	2,263.88	1,283.56	4,789.02	3,500.00	3,500.00	0.00	0.00%
<a href="#">602-49500-54430</a>	MILEAGE REIMBURSEMENT	25.07	5.00	0.00	200.00	200.00	0.00	0.00%
<a href="#">602-49500-54450</a>	ADVERTISING	351.49	1,065.41	690.11	500.00	500.00	0.00	0.00%
<a href="#">602-49500-54460</a>	GENERAL NOTICES & PUBLICATI	205.44	1,229.37	1,679.56	1,000.00	1,000.00	0.00	0.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPITAL):</b>		<b>303,056.54</b>	<b>303,457.45</b>	<b>284,490.64</b>	<b>310,200.00</b>	<b>312,500.00</b>	<b>2,300.00</b>	<b>0.74%</b>
<b>Category: 55 - CAPITAL</b>								
<a href="#">602-49500-55120</a>	BUILDINGS & STRUCTURES	0.00	0.00	7,001,774.30	0.00	0.00	0.00	0.00%
<a href="#">602-49500-55130</a>	IMPR OTHER THAN BILDINGS	0.00	0.00	0.00	75,000.00	0.00	-75,000.00	-100.00%
<a href="#">602-49500-55140</a>	MACHINERY & EQUIPMENT	0.00	0.00	1,750.00	0.00	0.00	0.00	0.00%
<a href="#">602-49500-55150</a>	MOTOR VEHICLES	0.00	0.00	46,523.94	59,000.00	0.00	-59,000.00	-100.00%
<a href="#">602-49500-55170</a>	INFRASTRUCTURE	0.00	0.00	37,170.93	1,045,281.00	0.00	-1,045,281.00	-100.00%
<a href="#">602-49500-55210</a>	DEPRECIATION - BUILDINGS & S	9,139.61	9,139.61	0.00	9,140.00	9,140.00	0.00	0.00%
<a href="#">602-49500-55220</a>	DEPRECIATION - IMPR OTHER TH	883,183.63	882,936.12	0.00	884,000.00	884,000.00	0.00	0.00%
<a href="#">602-49500-55230</a>	DEPRECIATION - MACHINERY & I	181,171.89	165,663.02	0.00	182,000.00	165,000.00	-17,000.00	-9.34%
<a href="#">602-49500-55250</a>	DEPRECIATION - SANITARY SEW	610,939.71	640,035.75	0.00	600,000.00	650,000.00	50,000.00	8.33%
<b>Total Category: 55 - CAPITAL:</b>		<b>1,684,434.84</b>	<b>1,697,774.50</b>	<b>7,087,219.17</b>	<b>2,854,421.00</b>	<b>1,708,140.00</b>	<b>-1,146,281.00</b>	<b>-40.16%</b>
<b>Category: 56 - DEBT SERVICE</b>								
<a href="#">602-47000-56130</a>	FISCAL AGENT FEES	2,754.00	3,611.00	2,407.00	3,909.00	3,909.00	0.00	0.00%
<a href="#">602-47000-56140</a>	BOND INTEREST	220,029.77	213,197.27	223,738.12	274,938.00	274,223.00	-715.00	-0.26%
<b>Total Category: 56 - DEBT SERVICE:</b>		<b>222,783.77</b>	<b>216,808.27</b>	<b>226,145.12</b>	<b>278,847.00</b>	<b>278,132.00</b>	<b>-715.00</b>	<b>-0.26%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">602-49500-58115</a>	BANK CHARGES	0.00	1,243.63	0.00	0.00	0.00	0.00	0.00%
<a href="#">602-49500-58120</a>	BOND ISSUANCE COSTS	13,742.35	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">602-49500-58145</a>	DUES & SUBSCRIPTIONS	4,061.76	4,345.80	4,695.80	4,651.00	4,651.00	0.00	0.00%
<a href="#">602-49500-58155</a>	LICENSES AND TAXES	13,502.76	12,219.41	15,198.86	13,000.00	13,000.00	0.00	0.00%

**Budget Comparison Report**

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">602-49500-58165</a>	LOSS ON FIXED ASSETS	658.35	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>31,965.22</b>	<b>17,808.84</b>	<b>19,894.66</b>	<b>17,651.00</b>	<b>17,651.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 59 - OTHER FINANCING USES</b>								
<a href="#">602-49500-59120</a>	TRANSFERS TO CAPITAL FUND	0.00	20,997.50	0.00	0.00	0.00	0.00	0.00%
<a href="#">602-49500-59140</a>	TRANSFERS TO DEBT SERVICE FU	39,800.00	38,294.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">602-49500-59160</a>	TRANSFERS TO WASTE WATER F	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 59 - OTHER FINANCING USES:</b>		<b>39,800.00</b>	<b>59,291.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expense:</b>		<b>5,193,195.79</b>	<b>4,599,721.47</b>	<b>10,362,907.64</b>	<b>7,505,984.17</b>	<b>4,598,830.10</b>	<b>-2,907,154.07</b>	<b>-38.73%</b>
<b>Total Fund: 602 - WASTE WATER OPERATING:</b>		<b>402,392.34</b>	<b>1,398,242.94</b>	<b>-6,062,760.29</b>	<b>-1,961,702.17</b>	<b>1,045,451.90</b>	<b>3,007,154.07</b>	<b>-153.29%</b>

**Budget Comparison Report**

Account Number	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2020 2020	2021 FINAL	Increase / (Decrease)		
<b>Fund: 609 - LIQUOR</b>								
<b>Revenue</b>								
<b>Category: 33 - INTERGOVERNMENTAL</b>								
<a href="#">609-49700-33110</a>	FEDERAL GRANTS	0.00	0.00	6,225.39	0.00	0.00	0.00	0.00%
<a href="#">609-49700-33420</a>	LOTTERY	0.00	1,103.09	6,823.20	0.00	2,750.00	2,750.00	0.00%
<b>Total Category: 33 - INTERGOVERNMENTAL:</b>		<b>0.00</b>	<b>1,103.09</b>	<b>13,048.59</b>	<b>0.00</b>	<b>2,750.00</b>	<b>2,750.00</b>	<b>0.00%</b>
<b>Category: 35 - FINES &amp; FORFEITURES</b>								
<a href="#">609-49700-35110</a>	RETURN CHECK FEE	30.00	35.00	30.00	0.00	0.00	0.00	0.00%
<b>Total Category: 35 - FINES &amp; FORFEITURES:</b>		<b>30.00</b>	<b>35.00</b>	<b>30.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 36 - MISCELLANEOUS</b>								
<a href="#">609-49700-36125</a>	INTEREST REVENUE	17,481.64	32,097.09	68.79	15,000.00	28,900.00	13,900.00	92.67%
<a href="#">609-49700-36130</a>	DONATION REVENUE	0.00	292.66	0.00	0.00	0.00	0.00	0.00%
<a href="#">609-49700-36135</a>	REFUNDS & REIMBURSEMENTS	14,086.07	2,138.33	1,744.79	0.00	0.00	0.00	0.00%
<a href="#">609-49700-36160</a>	GERF PENSION REVENUE	1,571.00	555.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 36 - MISCELLANEOUS:</b>		<b>33,138.71</b>	<b>35,083.08</b>	<b>1,813.58</b>	<b>15,000.00</b>	<b>28,900.00</b>	<b>13,900.00</b>	<b>92.67%</b>
<b>Category: 37 - PROPRIETARY OPERATING</b>								
<a href="#">609-49700-37160</a>	LIQUOR OFF SALES	1,825,961.60	2,018,460.57	2,217,295.02	1,993,860.00	2,132,877.00	139,017.00	6.97%
<a href="#">609-49700-37165</a>	BEER OFF SALE	2,353,302.45	2,545,196.11	2,991,006.20	2,603,095.00	2,685,630.00	82,535.00	3.17%
<a href="#">609-49700-37170</a>	WINE OFF SALE	825,542.07	872,083.57	897,682.97	830,775.00	898,514.00	67,739.00	8.15%
<a href="#">609-49700-37175</a>	GEN MDSE - TAXABLE	81,555.54	90,979.84	103,633.49	90,871.00	95,624.00	4,753.00	5.23%
<a href="#">609-49700-37180</a>	GEN MDSE - NON TAXABLE	17,875.25	21,487.71	27,696.19	19,900.00	18,075.00	-1,825.00	-9.17%
<a href="#">609-49700-37185</a>	CASH LONG (SHORT)	276.40	154.98	146.50	0.00	0.00	0.00	0.00%
<b>Total Category: 37 - PROPRIETARY OPERATING:</b>		<b>5,104,513.31</b>	<b>5,548,362.78</b>	<b>6,237,460.37</b>	<b>5,538,501.00</b>	<b>5,830,720.00</b>	<b>292,219.00</b>	<b>5.28%</b>
<b>Category: 39 - OTHER FINANCING REVENUE</b>								
<a href="#">609-49700-39125</a>	TRANSFER FROM CAPITAL PROJE	414,846.48	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 39 - OTHER FINANCING REVENUE:</b>		<b>414,846.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>		<b>5,552,528.50</b>	<b>5,584,583.95</b>	<b>6,252,352.54</b>	<b>5,553,501.00</b>	<b>5,862,370.00</b>	<b>308,869.00</b>	<b>5.56%</b>
<b>Expense</b>								
<b>Category: 51 - SALARIES &amp; WAGES</b>								
<a href="#">609-49700-51110</a>	FULL TIME EMPLOYEES	160,726.36	189,011.83	191,405.39	232,812.00	247,019.04	14,207.04	6.10%
<a href="#">609-49700-51115</a>	FULL TIME EMPLOYEES OVERTIM	6,363.31	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">609-49700-51120</a>	PART TIME EMPLOYEES	84,693.25	102,330.10	111,471.81	70,166.12	99,415.00	29,248.88	41.69%
<a href="#">609-49700-51130</a>	SEVERANCE PAY	471.94	-2,003.08	0.00	0.00	0.00	0.00	0.00%
<a href="#">609-49700-51140</a>	SICK PAY	4,689.55	10,900.49	4,380.17	0.00	0.00	0.00	0.00%
<a href="#">609-49700-51150</a>	VACATION PAY	10,088.04	13,081.75	7,955.82	0.00	0.00	0.00	0.00%
<a href="#">609-49700-51160</a>	HOLIDAY PAY	7,418.75	8,319.03	5,511.58	0.00	0.00	0.00	0.00%

**Budget Comparison Report**

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">609-49700-51170</a>	FLOATING HOLIDAY PAY	477.98	648.38	699.76	0.00	0.00	0.00	0.00%
<b>Total Category: 51 - SALARIES &amp; WAGES:</b>		<b>274,929.18</b>	<b>322,288.50</b>	<b>321,424.53</b>	<b>302,978.12</b>	<b>346,434.04</b>	<b>43,455.92</b>	<b>14.34%</b>
<b>Category: 52 - EMPLOYEE BENEFITS</b>								
<a href="#">609-49700-52110</a>	PERA CONTRIBUTIONS	19,274.80	23,237.70	25,501.58	17,460.90	25,982.55	8,521.65	48.80%
<a href="#">609-49700-52120</a>	FICA CONTRIBUTIONS	15,885.35	19,020.18	19,672.75	18,784.64	21,478.91	2,694.27	14.34%
<a href="#">609-49700-52130</a>	MEDICARE CONTRIBUTIONS	3,715.18	4,448.29	4,600.91	4,393.18	5,023.29	630.11	14.34%
<a href="#">609-49700-52210</a>	HEALTH INSURANCE	25,294.91	26,469.81	25,460.27	34,134.24	35,992.32	1,858.08	5.44%
<a href="#">609-49700-52215</a>	INSURANCE BENEFITS ALLOTMEI	5,050.00	7,000.08	6,677.03	0.00	0.00	0.00	0.00%
<a href="#">609-49700-52220</a>	DENTAL INSURANCE	2,059.56	2,236.73	2,647.49	2,568.78	2,558.76	-10.02	-0.39%
<a href="#">609-49700-52230</a>	LIFE INSURANCE & LTD	423.50	534.84	491.51	568.82	599.61	30.79	5.41%
<a href="#">609-49700-52320</a>	TAXABLE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">609-49700-52420</a>	WORK COMP INSURANCE PREM	7,808.00	6,655.00	9,821.12	6,572.00	7,240.00	668.00	10.16%
<a href="#">609-49700-52510</a>	OPEB COST	0.00	1,067.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">609-49700-52520</a>	GERF PENSION EXP - GENERAL	-1,031.00	40,923.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 52 - EMPLOYEE BENEFITS:</b>		<b>78,480.30</b>	<b>131,592.63</b>	<b>94,872.66</b>	<b>84,482.56</b>	<b>98,875.44</b>	<b>14,392.88</b>	<b>17.04%</b>
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">609-49700-53110</a>	GENERAL PROFESSIONAL SERVIC	16,273.05	14,965.95	12,896.21	15,000.00	15,000.00	0.00	0.00%
<a href="#">609-49700-53115</a>	CONSULTING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">609-49700-53120</a>	LEGAL SERVICES	10,088.18	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">609-49700-53130</a>	MARKETING SERVICE	0.00	153.03	0.00	0.00	0.00	0.00	0.00%
<a href="#">609-49700-53140</a>	PHONE SERVICES	2,574.68	3,135.06	3,140.86	2,500.00	2,500.00	0.00	0.00%
<a href="#">609-49700-53145</a>	POSTAGE SERVICE	11.37	0.41	9.55	0.00	0.00	0.00	0.00%
<a href="#">609-49700-53150</a>	ALARMS SERVICE	0.00	124.22	0.00	0.00	0.00	0.00	0.00%
<a href="#">609-49700-53165</a>	TRAVEL, CONFERENCES, & SCHO	1,160.00	1,693.07	1,049.17	1,683.00	1,683.00	0.00	0.00%
<a href="#">609-49700-53210</a>	GENERAL LIABILITY INSURANCE	10,922.00	11,339.00	11,217.00	11,706.00	11,820.00	114.00	0.97%
<a href="#">609-49700-53215</a>	AUTOMOTIVE INSURANCE	20.00	11.00	11.00	11.00	12.00	1.00	9.09%
<a href="#">609-49700-53220</a>	DRAM SHOP INSURANCE	5,613.00	5,278.00	5,380.00	5,416.00	5,603.00	187.00	3.45%
<a href="#">609-49700-53310</a>	ELECTRIC UTILITIES	19,509.44	17,903.73	18,517.69	18,180.00	18,180.00	0.00	0.00%
<a href="#">609-49700-53315</a>	WATER UTILITIES	2,157.52	2,104.90	2,409.02	4,440.00	5,195.00	755.00	17.00%
<a href="#">609-49700-53320</a>	GAS UTILITIES	3,260.93	4,415.67	2,053.37	3,121.20	4,594.00	1,472.80	47.19%
<a href="#">609-49700-53325</a>	REFUSE DISPOSAL	2,797.23	2,597.40	2,164.50	2,392.92	2,702.00	309.08	12.92%
<a href="#">609-49700-53330</a>	SEWER UTILITIES	387.42	395.17	348.00	412.08	416.00	3.92	0.95%
<a href="#">609-49700-53335</a>	STORM WATER UTILITIES	1,998.00	2,059.78	1,927.53	2,142.00	2,163.00	21.00	0.98%
<a href="#">609-49700-53410</a>	MAINTENANCE AGREEMENTS	689.99	360.00	3,223.00	360.00	2,388.00	2,028.00	563.33%
<a href="#">609-49700-53415</a>	EQUIPMENT REPAIRS & MAINTEN	1,719.40	6,373.59	2,346.65	5,000.00	5,000.00	0.00	0.00%
<a href="#">609-49700-53420</a>	BLDG REPAIR & MAINTENANCE	6,881.48	2,032.87	1,196.17	2,000.00	2,000.00	0.00	0.00%
<a href="#">609-49700-53425</a>	OTHER REPAIRS & MAINTENANC	669.98	611.29	1,264.72	1,000.00	1,000.00	0.00	0.00%

**Budget Comparison Report**

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">609-49701-53110</a>	GENERAL PROFESSIONAL SERVIC	0.00	1,180.83	472.93	0.00	0.00	0.00	0.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>86,733.67</b>	<b>76,734.97</b>	<b>69,627.37</b>	<b>75,364.20</b>	<b>80,256.00</b>	<b>4,891.80</b>	<b>6.49%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>								
<a href="#">609-49700-54110</a>	GENERAL SUPPLIES	10,801.05	16,988.86	13,807.09	8,000.00	10,300.00	2,300.00	28.75%
<a href="#">609-49700-54130</a>	UNIFORMS	2,244.38	947.73	1,880.00	2,000.00	2,000.00	0.00	0.00%
<a href="#">609-49700-54150</a>	EQUIPMENT/TOOLS UP TO 5,000	1,107.53	9,102.59	20,830.47	9,950.00	2,500.00	-7,450.00	-74.87%
<a href="#">609-49700-54410</a>	COMPUTER SOFTWARE	0.00	0.00	7,088.05	4,600.00	0.00	-4,600.00	-100.00%
<a href="#">609-49700-54430</a>	MILEAGE REIMBURSEMENT	0.00	491.36	114.43	500.00	500.00	0.00	0.00%
<a href="#">609-49700-54440</a>	FREIGHT	32,825.90	36,797.45	46,536.26	36,000.00	36,000.00	0.00	0.00%
<a href="#">609-49700-54450</a>	ADVERTISING	20,140.08	34,103.39	32,130.79	30,000.00	30,000.00	0.00	0.00%
<a href="#">609-49701-54310</a>	LIQUOR PURCHASES	1,351,683.67	1,452,524.99	1,589,631.03	1,471,668.00	1,535,671.00	64,003.00	4.35%
<a href="#">609-49701-54320</a>	BEER PURCHASES	1,857,985.36	2,000,205.55	2,308,752.80	1,999,958.00	2,094,336.00	94,378.00	4.72%
<a href="#">609-49701-54330</a>	WINE PURCHASES	613,024.01	579,222.26	614,761.28	582,124.00	602,004.00	19,880.00	3.42%
<a href="#">609-49701-54340</a>	GEN MDSE PURCHASES	90,572.14	72,630.83	108,384.45	69,409.00	75,269.00	5,860.00	8.44%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>		<b>3,980,384.12</b>	<b>4,203,015.01</b>	<b>4,743,916.65</b>	<b>4,214,209.00</b>	<b>4,388,580.00</b>	<b>174,371.00</b>	<b>4.14%</b>
<b>Category: 55 - CAPITAL</b>								
<a href="#">609-49700-55160</a>	FURNITURE & FIXTURES	0.00	0.00	4,017.83	0.00	0.00	0.00	0.00%
<a href="#">609-49700-55210</a>	DEPRECIATION - BUILDINGS & S	58,996.56	58,996.56	0.00	58,997.00	58,997.00	0.00	0.00%
<a href="#">609-49700-55220</a>	DEPRECIATION - IMPR OTHER TH	12,987.47	12,987.47	0.00	12,987.00	12,987.00	0.00	0.00%
<a href="#">609-49700-55230</a>	DEPRECIATION - MACHINERY & I	13,464.71	13,464.71	0.00	13,465.00	13,465.00	0.00	0.00%
<a href="#">609-49700-55240</a>	DEPRECIATION - FURNITURE & F	8,135.18	8,135.18	0.00	8,135.00	8,135.00	0.00	0.00%
<b>Total Category: 55 - CAPITAL:</b>		<b>93,583.92</b>	<b>93,583.92</b>	<b>4,017.83</b>	<b>93,584.00</b>	<b>93,584.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 56 - DEBT SERVICE</b>								
<a href="#">609-47000-56130</a>	FISCAL AGENT FEES	0.00	0.00	3,100.00	3,100.00	0.00	-3,100.00	-100.00%
<a href="#">609-47000-56140</a>	BOND INTEREST	74,335.88	70,493.75	66,547.50	66,547.50	61,823.00	-4,724.50	-7.10%
<b>Total Category: 56 - DEBT SERVICE:</b>		<b>74,335.88</b>	<b>70,493.75</b>	<b>69,647.50</b>	<b>69,647.50</b>	<b>61,823.00</b>	<b>-7,824.50</b>	<b>-11.23%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">609-49700-58115</a>	BANK CHARGES	85,761.36	95,646.42	92,912.52	90,000.00	90,000.00	0.00	0.00%
<a href="#">609-49700-58145</a>	DUES & SUBSCRIPTIONS	2,774.99	2,700.00	2,718.17	2,775.00	2,775.00	0.00	0.00%
<a href="#">609-49700-58155</a>	LICENSES AND TAXES	2,041.15	120.00	20.50	0.00	20.00	20.00	0.00%
<a href="#">609-49700-58195</a>	UNCOLLECTIBLE ACCT EXP	144.99	181.36	233.80	250.00	250.00	0.00	0.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>90,722.49</b>	<b>98,647.78</b>	<b>95,884.99</b>	<b>93,025.00</b>	<b>93,045.00</b>	<b>20.00</b>	<b>0.02%</b>
<b>Category: 59 - OTHER FINANCING USES</b>								
<a href="#">609-49700-59110</a>	TRANSFERS TO GENERAL FUND	300,000.00	225,000.00	300,000.00	300,000.00	300,000.00	0.00	0.00%

**Budget Comparison Report**

Account Number	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">609-49700-59140</a> TRANSFER TO DEBT SERVICE FUN	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00%
<b>Total Category: 59 - OTHER FINANCING USES:</b>	<b>300,000.00</b>	<b>225,000.00</b>	<b>300,000.00</b>	<b>300,000.00</b>	<b>500,000.00</b>	<b>200,000.00</b>	<b>66.67%</b>
<b>Total Expense:</b>	<b>4,979,169.56</b>	<b>5,221,356.56</b>	<b>5,699,391.53</b>	<b>5,233,290.38</b>	<b>5,662,597.48</b>	<b>429,307.10</b>	<b>8.20%</b>
<b>Total Fund: 609 - LIQUOR:</b>	<b>573,358.94</b>	<b>363,227.39</b>	<b>552,961.01</b>	<b>320,210.62</b>	<b>199,772.52</b>	<b>-120,438.10</b>	<b>-37.61%</b>

Budget Comparison Report

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 630 - SURFACE WATER MGT UTILITY</b>								
<b>Revenue</b>								
<b>Category: 31 - TAXES</b>								
<a href="#">630-49600-31110</a>	CURRENT PROPERTY TAXES	-105.28	-25.39	9.68	0.00	0.00	0.00	0.00%
<b>Total Category: 31 - TAXES:</b>		<b>-105.28</b>	<b>-25.39</b>	<b>9.68</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 32 - LICENSES &amp; PERMITS</b>								
<a href="#">630-49600-32315</a>	STORM SEWER CONNECTION FE	500.00	620.00	500.00	600.00	600.00	0.00	0.00%
<a href="#">630-49600-32325</a>	LAND DISTURBANCE FEE	2,220.00	2,535.00	1,055.00	3,000.00	3,000.00	0.00	0.00%
<b>Total Category: 32 - LICENSES &amp; PERMITS:</b>		<b>2,720.00</b>	<b>3,155.00</b>	<b>1,555.00</b>	<b>3,600.00</b>	<b>3,600.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 36 - MISCELLANEOUS</b>								
<a href="#">630-47000-36115</a>	SPECIAL ASMTS COUNTY COLLEC	12.48	28,761.87	6,124.49	0.00	0.00	0.00	0.00%
<a href="#">630-47000-36125</a>	INTEREST REVENUE	0.00	0.00	18.91	0.00	0.00	0.00	0.00%
<a href="#">630-49600-36110</a>	SPECIAL ASMTS CITY COLLECTED	13,046.05	6,941.84	0.00	0.00	0.00	0.00	0.00%
<a href="#">630-49600-36120</a>	CAPITAL CONTRIBUTION	0.00	540,559.90	0.00	0.00	0.00	0.00	0.00%
<a href="#">630-49600-36125</a>	INTEREST REVENUE	1,981.97	34,866.92	508.22	10,000.00	26,500.00	16,500.00	165.00%
<a href="#">630-49600-36135</a>	REFUNDS & REIMBURSEMENTS	661.00	213,833.51	1,202.00	0.00	4,450.00	4,450.00	0.00%
<b>Total Category: 36 - MISCELLANEOUS:</b>		<b>15,701.50</b>	<b>824,964.04</b>	<b>7,853.62</b>	<b>10,000.00</b>	<b>30,950.00</b>	<b>20,950.00</b>	<b>209.50%</b>
<b>Category: 37 - PROPRIETARY OPERATING</b>								
<a href="#">630-49600-37190</a>	STORM WATER MANAGEMENT I	1,163,276.70	1,194,842.27	911,039.00	1,247,464.00	1,284,888.00	37,424.00	3.00%
<b>Total Category: 37 - PROPRIETARY OPERATING:</b>		<b>1,163,276.70</b>	<b>1,194,842.27</b>	<b>911,039.00</b>	<b>1,247,464.00</b>	<b>1,284,888.00</b>	<b>37,424.00</b>	<b>3.00%</b>
<b>Category: 39 - OTHER FINANCING REVENUE</b>								
<a href="#">630-49600-39110</a>	SALE OF FIXED ASSETS	7,500.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">630-49600-39160</a>	PREMIUMS ON BONDS SOLD	10,896.18	11,829.08	104,456.57	0.00	0.00	0.00	0.00%
<b>Total Category: 39 - OTHER FINANCING REVENUE:</b>		<b>18,396.18</b>	<b>11,829.08</b>	<b>104,456.57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>		<b>1,199,989.10</b>	<b>2,034,765.00</b>	<b>1,024,913.87</b>	<b>1,261,064.00</b>	<b>1,319,438.00</b>	<b>58,374.00</b>	<b>4.63%</b>
<b>Expense</b>								
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">630-49600-53110</a>	GENERAL PROFESSIONAL SERVIC	2,589.34	5,577.03	22,355.11	14,443.86	47,325.00	32,881.14	227.65%
<a href="#">630-49600-53115</a>	CONSULTING SERVICES	57,644.93	55,119.46	34,938.77	93,650.00	28,550.00	-65,100.00	-69.51%
<a href="#">630-49600-53120</a>	LEGAL SERVICES	0.00	0.00	100.00	0.00	0.00	0.00	0.00%
<a href="#">630-49600-53135</a>	ADMINISTRATIVE SERVICE	255,900.00	261,018.00	269,501.00	269,501.00	278,260.00	8,759.00	3.25%
<a href="#">630-49600-53140</a>	PHONE SERVICES	604.01	1,707.46	1,513.76	1,190.00	1,190.00	0.00	0.00%
<a href="#">630-49600-53155</a>	RENTAL SERVICES	0.00	0.00	0.00	4,500.00	4,500.00	0.00	0.00%
<a href="#">630-49600-53165</a>	TRAVEL, CONFERENCES, & SCHO	0.00	0.00	310.00	4,000.00	4,000.00	0.00	0.00%
<a href="#">630-49600-53210</a>	GENERAL LIABILITY INSURANCE	13,487.00	12,437.00	9,588.00	13,162.00	11,965.00	-1,197.00	-9.09%
<a href="#">630-49600-53215</a>	AUTOMOTIVE INSURANCE	232.00	434.00	289.00	528.00	207.00	-321.00	-60.80%
<a href="#">630-49600-53310</a>	ELECTRIC UTILITIES	22,258.23	26,350.95	16,813.06	20,200.00	26,614.00	6,414.00	31.75%

**Budget Comparison Report**

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">630-49600-53335</a>	STORM WATER UTILITIES	3,080.52	3,176.88	2,973.96	3,213.00	3,245.00	32.00	1.00%
<a href="#">630-49600-53410</a>	MAINTENANCE AGREEMENTS	363.60	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">630-49600-53415</a>	EQUIPMENT REPAIRS & MAINTENANCE	15,386.66	11,989.57	10,579.34	15,000.00	15,000.00	0.00	0.00%
<a href="#">630-49600-53425</a>	OTHER REPAIRS & MAINTENANCE	25,360.68	41,578.25	20,440.28	20,000.00	20,000.00	0.00	0.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>396,906.97</b>	<b>419,388.60</b>	<b>389,402.28</b>	<b>459,387.86</b>	<b>440,856.00</b>	<b>-18,531.86</b>	<b>-4.03%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPITAL)</b>								
<a href="#">630-49600-54110</a>	GENERAL SUPPLIES	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
<a href="#">630-49600-54120</a>	MOTOR FUELS,LUBRICANTS & AI	3,145.61	3,263.44	1,610.87	7,500.00	7,500.00	0.00	0.00%
<a href="#">630-49600-54160</a>	SAFETY WEAR & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">630-49600-54450</a>	ADVERTISING	0.00	0.00	0.00	1,000.00	500.00	-500.00	-50.00%
<a href="#">630-49600-54460</a>	GENERAL NOTICES & PUBLICATI	246.10	864.23	1,408.01	1,000.00	1,000.00	0.00	0.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPITAL):</b>		<b>3,391.71</b>	<b>4,127.67</b>	<b>3,018.88</b>	<b>10,500.00</b>	<b>10,000.00</b>	<b>-500.00</b>	<b>-4.76%</b>
<b>Category: 55 - CAPITAL</b>								
<a href="#">630-49600-55130</a>	IMPR OTHER THAN BILDINGS	0.00	0.00	200.00	0.00	0.00	0.00	0.00%
<a href="#">630-49600-55140</a>	MACHINERY & EQUIPMENT	0.00	0.00	0.00	180,000.00	0.00	-180,000.00	-100.00%
<a href="#">630-49600-55170</a>	INFRASTRUCTURE	0.00	0.00	311,527.42	1,528,711.00	0.00	-1,528,711.00	-100.00%
<a href="#">630-49600-55220</a>	DEPRECIATION - IMPR OTHER TH	472,680.93	506,449.14	0.00	472,681.00	510,500.00	37,819.00	8.00%
<a href="#">630-49600-55230</a>	DEPRECIATION - MACHINERY & I	24,001.66	31,533.33	0.00	24,000.00	35,000.00	11,000.00	45.83%
<b>Total Category: 55 - CAPITAL:</b>		<b>496,682.59</b>	<b>537,982.47</b>	<b>311,727.42</b>	<b>2,205,392.00</b>	<b>545,500.00</b>	<b>-1,659,892.00</b>	<b>-75.27%</b>
<b>Category: 56 - DEBT SERVICE</b>								
<a href="#">630-47000-56130</a>	FISCAL AGENT FEES	557.00	1,151.00	1,025.00	1,262.00	3,507.00	2,245.00	177.89%
<a href="#">630-47000-56140</a>	BOND INTEREST	68,367.92	72,036.75	59,969.49	67,198.24	70,792.00	3,593.76	5.35%
<b>Total Category: 56 - DEBT SERVICE:</b>		<b>68,924.92</b>	<b>73,187.75</b>	<b>60,994.49</b>	<b>68,460.24</b>	<b>74,299.00</b>	<b>5,838.76</b>	<b>8.53%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">630-49600-58115</a>	BANK CHARGES	0.00	558.55	0.00	0.00	0.00	0.00	0.00%
<a href="#">630-49600-58120</a>	BOND ISSUANCE COSTS	14,435.87	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">630-49600-58145</a>	DUES & SUBSCRIPTIONS	760.00	783.00	780.00	800.00	800.00	0.00	0.00%
<a href="#">630-49600-58155</a>	LICENSES AND TAXES	416.00	0.00	1,287.80	9,000.00	9,000.00	0.00	0.00%
<a href="#">630-49600-58165</a>	LOSS ON FIXED ASSETS	2,174.51	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>		<b>17,786.38</b>	<b>1,341.55</b>	<b>2,067.80</b>	<b>9,800.00</b>	<b>9,800.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 59 - OTHER FINANCING USES</b>								
<a href="#">630-49600-59120</a>	TRANSFERS TO CAPITAL FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">630-49600-59125</a>	TRANSFERS TO CAPITAL FUND	108,490.28	0.00	0.00	0.00	0.00	0.00	0.00%

**Budget Comparison Report**

Account Number	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<a href="#">630-49600-59140</a> TRANSFERS TO DEBT SERVICE FU	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 59 - OTHER FINANCING USES:</b>	<b>108,490.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expense:</b>	<b>1,092,182.85</b>	<b>1,036,028.04</b>	<b>767,210.87</b>	<b>2,753,540.10</b>	<b>1,080,455.00</b>	<b>-1,673,085.10</b>	<b>-60.76%</b>
<b>Total Fund: 630 - SURFACE WATER MGT UTILITY:</b>	<b>107,806.25</b>	<b>998,736.96</b>	<b>257,703.00</b>	<b>-1,492,476.10</b>	<b>238,983.00</b>	<b>1,731,459.10</b>	<b>-116.01%</b>
<b>Report Total:</b>	<b>1,083,557.53</b>	<b>2,760,207.29</b>	<b>-5,252,096.28</b>	<b>-3,133,967.65</b>	<b>1,484,207.42</b>	<b>4,618,175.07</b>	<b>-147.36%</b>

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 602 - WASTE WATER OPERATING</b>							
<b>Revenue</b>							
33 - INTERGOVERNMENTAL	0.00	0.00	6,195.11	0.00	0.00	0.00	0.00%
34 - CHARGES FOR SERVICES	15,282.00	15,282.00	17,630.60	15,282.00	15,282.00	0.00	0.00%
36 - MISCELLANEOUS	112,875.84	581,169.59	124,489.03	70,000.00	120,000.00	50,000.00	71.43%
37 - PROPRIETARY OPERATING	5,410,580.20	5,359,354.77	4,142,532.61	5,459,000.00	5,509,000.00	50,000.00	0.92%
39 - OTHER FINANCING REVENUE	56,850.09	42,158.05	9,300.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>5,595,588.13</b>	<b>5,997,964.41</b>	<b>4,300,147.35</b>	<b>5,544,282.00</b>	<b>5,644,282.00</b>	<b>100,000.00</b>	<b>1.80%</b>
<b>Expense</b>							
51 - SALARIES & WAGES	816,113.99	824,956.22	826,596.12	839,535.60	855,220.96	15,685.36	1.87%
52 - EMPLOYEE BENEFITS	263,516.81	337,683.62	343,216.80	372,566.47	378,194.14	5,627.67	1.51%
53 - PURCHASED SERVICES	1,831,524.62	1,141,941.07	1,575,345.13	2,832,763.10	1,048,992.00	-1,783,771.10	-62.97%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	303,056.54	303,457.45	284,490.64	310,200.00	312,500.00	2,300.00	0.74%
55 - CAPITAL	1,684,434.84	1,697,774.50	7,087,219.17	2,854,421.00	1,708,140.00	-1,146,281.00	-40.16%
56 - DEBT SERVICE	222,783.77	216,808.27	226,145.12	278,847.00	278,132.00	-715.00	-0.26%
58 - OTHER EXPENDITURES	31,965.22	17,808.84	19,894.66	17,651.00	17,651.00	0.00	0.00%
59 - OTHER FINANCING USES	39,800.00	59,291.50	0.00	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>5,193,195.79</b>	<b>4,599,721.47</b>	<b>10,362,907.64</b>	<b>7,505,984.17</b>	<b>4,598,830.10</b>	<b>-2,907,154.07</b>	<b>-38.73%</b>
<b>Total Fund: 602 - WASTE WATER OPERATING:</b>	<b>402,392.34</b>	<b>1,398,242.94</b>	<b>-6,062,760.29</b>	<b>-1,961,702.17</b>	<b>1,045,451.90</b>	<b>3,007,154.07</b>	<b>-153.29%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 609 - LIQUOR</b>							
<b>Revenue</b>							
33 - INTERGOVERNMENTAL	0.00	1,103.09	13,048.59	0.00	2,750.00	2,750.00	0.00%
35 - FINES & FORFEITURES	30.00	35.00	30.00	0.00	0.00	0.00	0.00%
36 - MISCELLANEOUS	33,138.71	35,083.08	1,813.58	15,000.00	28,900.00	13,900.00	92.67%
37 - PROPRIETARY OPERATING	5,104,513.31	5,548,362.78	6,237,460.37	5,538,501.00	5,830,720.00	292,219.00	5.28%
39 - OTHER FINANCING REVENUE	414,846.48	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>5,552,528.50</b>	<b>5,584,583.95</b>	<b>6,252,352.54</b>	<b>5,553,501.00</b>	<b>5,862,370.00</b>	<b>308,869.00</b>	<b>5.56%</b>
<b>Expense</b>							
51 - SALARIES & WAGES	274,929.18	322,288.50	321,424.53	302,978.12	346,434.04	43,455.92	14.34%
52 - EMPLOYEE BENEFITS	78,480.30	131,592.63	94,872.66	84,482.56	98,875.44	14,392.88	17.04%
53 - PURCHASED SERVICES	86,733.67	76,734.97	69,627.37	75,364.20	80,256.00	4,891.80	6.49%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	3,980,384.12	4,203,015.01	4,743,916.65	4,214,209.00	4,388,580.00	174,371.00	4.14%
55 - CAPITAL	93,583.92	93,583.92	4,017.83	93,584.00	93,584.00	0.00	0.00%
56 - DEBT SERVICE	74,335.88	70,493.75	69,647.50	69,647.50	61,823.00	-7,824.50	-11.23%
58 - OTHER EXPENDITURES	90,722.49	98,647.78	95,884.99	93,025.00	93,045.00	20.00	0.02%
59 - OTHER FINANCING USES	300,000.00	225,000.00	300,000.00	300,000.00	500,000.00	200,000.00	66.67%
<b>Total Expense:</b>	<b>4,979,169.56</b>	<b>5,221,356.56</b>	<b>5,699,391.53</b>	<b>5,233,290.38</b>	<b>5,662,597.48</b>	<b>429,307.10</b>	<b>8.20%</b>
<b>Total Fund: 609 - LIQUOR:</b>	<b>573,358.94</b>	<b>363,227.39</b>	<b>552,961.01</b>	<b>320,210.62</b>	<b>199,772.52</b>	<b>-120,438.10</b>	<b>-37.61%</b>

**Budget Comparison Report**

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
<b>Fund: 630 - SURFACE WATER MGT UTILITY</b>							
<b>Revenue</b>							
31 - TAXES	-105.28	-25.39	9.68	0.00	0.00	0.00	0.00%
32 - LICENSES & PERMITS	2,720.00	3,155.00	1,555.00	3,600.00	3,600.00	0.00	0.00%
36 - MISCELLANEOUS	15,701.50	824,964.04	7,853.62	10,000.00	30,950.00	20,950.00	209.50%
37 - PROPRIETARY OPERATING	1,163,276.70	1,194,842.27	911,039.00	1,247,464.00	1,284,888.00	37,424.00	3.00%
39 - OTHER FINANCING REVENUE	18,396.18	11,829.08	104,456.57	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>1,199,989.10</b>	<b>2,034,765.00</b>	<b>1,024,913.87</b>	<b>1,261,064.00</b>	<b>1,319,438.00</b>	<b>58,374.00</b>	<b>4.63%</b>
<b>Expense</b>							
53 - PURCHASED SERVICES	396,906.97	419,388.60	389,402.28	459,387.86	440,856.00	-18,531.86	-4.03%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	3,391.71	4,127.67	3,018.88	10,500.00	10,000.00	-500.00	-4.76%
55 - CAPITAL	496,682.59	537,982.47	311,727.42	2,205,392.00	545,500.00	-1,659,892.00	-75.27%
56 - DEBT SERVICE	68,924.92	73,187.75	60,994.49	68,460.24	74,299.00	5,838.76	8.53%
58 - OTHER EXPENDITURES	17,786.38	1,341.55	2,067.80	9,800.00	9,800.00	0.00	0.00%
59 - OTHER FINANCING USES	108,490.28	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>1,092,182.85</b>	<b>1,036,028.04</b>	<b>767,210.87</b>	<b>2,753,540.10</b>	<b>1,080,455.00</b>	<b>-1,673,085.10</b>	<b>-60.76%</b>
<b>Total Fund: 630 - SURFACE WATER MGT UTILITY:</b>	<b>107,806.25</b>	<b>998,736.96</b>	<b>257,703.00</b>	<b>-1,492,476.10</b>	<b>238,983.00</b>	<b>1,731,459.10</b>	<b>-116.01%</b>
<b>Report Total:</b>	<b>1,083,557.53</b>	<b>2,760,207.29</b>	<b>-5,252,096.28</b>	<b>-3,133,967.65</b>	<b>1,484,207.42</b>	<b>4,618,175.07</b>	<b>-147.36%</b>

Fund	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 FINAL	Increase / (Decrease)	
602 - WASTE WATER OPERATING	402,392.34	1,398,242.94	-6,062,760.29	-1,961,702.17	1,045,451.90	3,007,154.07	-153.29%
609 - LIQUOR	573,358.94	363,227.39	552,961.01	320,210.62	199,772.52	-120,438.10	-37.61%
630 - SURFACE WATER MGT UTILITY	107,806.25	998,736.96	257,703.00	-1,492,476.10	238,983.00	1,731,459.10	-116.01%
<b>Report Total:</b>	<b>1,083,557.53</b>	<b>2,760,207.29</b>	<b>-5,252,096.28</b>	<b>-3,133,967.65</b>	<b>1,484,207.42</b>	<b>4,618,175.07</b>	<b>-147.36%</b>

**CITY OF MARSHALL  
AGENDA ITEM REPORT**

<b>Meeting Date:</b>	Tuesday, December 22, 2020
<b>Category:</b>	NEW BUSINESS
<b>Type:</b>	ACTION
<b>Subject:</b>	Consider Approval of the 5 Year Capital Improvement Plan (CIP)
<b>Background Information:</b>	<p>Attached is the 5-year (2021 – 2025) Capital Improvement Plan (CIP). The 5-year CIP serves as a guide that lays out capital expenditures over the next 5 years by department as well as by the funding sources. The CIP is meant as a guide for Council and Management and does not give authorization for the projects until formally approved based on the City’s Purchasing Policy.</p> <p>The 5-year CIP is a fluid document that is updated on an annual basis. Some projects get pushed back to later years, some projects drop off and some projects move up in years depending on priorities. Ultimately, the funding is a major factor in determining which projects within the 5-year CIP get completed.</p> <p>If there are any questions ahead of time or if the council would like to see further details regarding the 5-year CIP, please let Annette Storm, Director of Administrative Services, know</p>
<b>Fiscal Impact:</b>	
<b>Alternative/ Variations:</b>	
<b>Recommendations:</b>	Approve and Adopt the 5 Year Capital Improvement Plan

City of Marshall, Minnesota  
*5-Year Capital Plan by Department*  
 2021 thru 2025

**PROJECTS BY FUNDING SOURCE**

Source	Project #	Priority	2021	2022	2023	2024	2025	Total
<b>Bonding - Levy Impact</b>								
Property Acquisition (Helena Chemical Area)	<i>Airport 09</i>	1		460,000				460,000
Corporate Hangar (Design/Site/Foundation)	<i>Airport 15</i>	5		150,000				150,000
T-Hangar Building - East Airpark	<i>Airport 19</i>	5					100,000	100,000
Maintenance Equip/SRE Bldg (Design & Site Prep)	<i>Airport 31</i>	5		50,000				50,000
Maintenance Equip/SRE Bldg (Construction)	<i>Airport 38</i>	n/a		165,000				165,000
Self-Propelled Runway Snowblower (Replace 1983)	<i>Airport 51</i>	5		255,000				255,000
T-Hangar Site Prep and Taxilane	<i>Airport 52</i>	5					42,500	42,500
Aquatic Center Operational Required Repairs	<i>Aqua 15</i>	n/a	80,000					80,000
Pool Renovation/Replacement	<i>Aqua 16</i>	1		12,000,000				12,000,000
Patriot Park Bathroom & Shelter	<i>Bath 21</i>	2	180,000					180,000
Independence Park Bathrooms Upgrade	<i>Bath 22</i>	1		53,000				53,000
Legion Field Grandstand Bathroom Upgrade	<i>Bath 23</i>	3			60,000			60,000
Legion Field River Bathroom Replacement	<i>Bath 24</i>	2			40,000			40,000
Channel Parkway Bathroom Upgrade	<i>Bath 25</i>	3				75,000		75,000
Memorial Park Bathroom Updates	<i>Bath 26</i>	2					50,000	50,000
Aerial Truck Replacement	<i>Fire 40</i>	n/a					1,425,000	1,425,000
Fire Station Re-roofing	<i>Fire 44</i>	n/a	125,000					125,000
Rehabilitation Trailer	<i>Fire 47</i>	n/a		300,000				300,000
Confined Space Training Project	<i>MERIT 11</i>	5			200,000			200,000
Gun Firing Range	<i>MERIT 17</i>	n/a			2,000,000			2,000,000
Independence Park Back Parking Lot	<i>Pk 58</i>	n/a		130,000				130,000
Patriot Park Back Parking Lot	<i>Pk 63</i>	n/a		175,000				175,000
Amateur Sports Center Lighting Upgrade	<i>Pk 90</i>	2			320,000			320,000
Legion Field Inclusive Playground	<i>Pk 91</i>	1		250,000				250,000
Amateur Sports Center Shelter & Storage-Ball Field	<i>Pk 92</i>	2		170,000				170,000
Park Maintenance Shop Addition	<i>Pk 93</i>	1		340,000				340,000
S 4th/Country Club Intersection Reconfiguration	<i>SP 08</i>	n/a		650,000				650,000
Tiger Drive Project	<i>SP 15</i>	3			307,834			307,834
N 1st St-Main-Marshall/W Marshall/W Redwood/W Lyon	<i>SP 20</i>	n/a	251,226					251,226
W Lyon St/N 3rd St/Rose & Addison Parking Lots	<i>SP 27</i>	n/a		376,451				376,451
Industrial Prk Replacement-Phase III (Halbur Road)	<i>SP 36</i>	n/a		492,762				492,762
Madrid Street Bridge Repair	<i>SP 43</i>	n/a	50,000					50,000
SRTS RRFB Flashing Beacon/Radar-Indicated Speed	<i>SP 46</i>	n/a		42,480				42,480
James Ave Reconstruction & Storm Outfall Improv	<i>SP 47</i>	n/a	60,660					60,660
Independence Prk/Nwakama	<i>SP 50</i>	n/a	25,000					25,000
MnDOT College Drive Reconstruction	<i>SP 51</i>	n/a					500,000	500,000
Williams St/George St/1st St/Geeley Reconstruction	<i>SP 57</i>	n/a				611,933		611,933
Cheryl Avenue Reconstruction	<i>SP 60</i>	n/a			295,094			295,094
Bruce Street Reconstruction	<i>SP 65</i>	n/a			130,997			130,997
Elaine Ave/Thomas Ave/Alan Ave Reconstruction	<i>SP 66</i>	n/a					964,112	964,112
Steel Roller (Replace 1985 Model)	<i>Streets 30</i>	5			40,000			40,000
Front End Loader Snowblower (Rep 1976 Model)	<i>Streets 31</i>	5	187,500					187,500
Loader Backhoe (Replace 2007 Model)	<i>Streets 32</i>	5			70,000			70,000
Articulating Wheel Loader (Replace 1994 Model)	<i>Streets 37</i>	5	235,000					235,000
Shop Addition	<i>Streets 39</i>	1		750,000				750,000

Source	Project #	Priority	2021	2022	2023	2024	2025	Total
<b>Bonding - Levy Impact Total</b>			<b>1,194,386</b>	<b>16,809,693</b>	<b>3,463,925</b>	<b>686,933</b>	<b>3,081,612</b>	<b>25,236,549</b>
<b>Capital Equip. Fund Levy</b>								
120 Hp Tractor with Loader	Airport 25	n/a		45,600				45,600
Parking Lot Paving Mshl Airprk East	Airport 39	5				42,000		42,000
Airpark East Directional & Address Signage	Airport 47	5			15,000			15,000
Crack Filling & Seal Coating	Airport 49	2		15,000		15,000		30,000
Skidloader	Airport 54	n/a		15,000				15,000
Snowblower	Airport 58	5			67,500			67,500
Remark Runways-Magnetic Declination Change	Airport 59	5				7,500		7,500
Taxiways and Apron Area Seal Coating	Airport 61	n/a	22,500					22,500
Downtown Banners and Holiday Decorations	CC1	2		20,000	20,000	20,000		60,000
Pick-Up (Replace 2006 Ford)	Eng 14	2		35,000				35,000
2006 Chevy	Eng 15	5	33,000					33,000
GPS	Eng 19	n/a			35,000			35,000
Fire Station exterior door replacement	Fire 43	n/a		25,000				25,000
Grass Rig Skid Unit Replacement	Fire 48	n/a		34,000				34,000
Fire Chief's Vehicle	Fire 49	n/a			50,000			50,000
Utility Vehicle (2008 Polaris Ranger)	Fire 50	n/a			21,000			21,000
Refurbish Engine 364	Fire 51	n/a				50,000	50,000	100,000
Utility Vehicle (2013 Case IH Scout)	Fire 52	n/a				21,000		21,000
Confined Space Prop Improvement	MERIT 16	n/a				300,000		300,000
Utility Vehicle	MERIT 19	n/a	31,650					31,650
1500 Crew Cab Pick-Up	Pk 32	n/a			28,300			28,300
300 Gallon Sprayer with 24" Booms	Pk 42	n/a			44,000			44,000
Commercial Mower	Pk 53	n/a	20,000	8,000	8,000	8,000		44,000
72" Commercial Mower - Zero Turn	Pk 54	n/a	18,000					18,000
Wide Area Mower	Pk 62	n/a	22,500	22,500				45,000
55HP Compact Utility Tractor	Pk 76	n/a		40,000				40,000
2500HD Crew Cab Pick-Up (Enterprise)	Pk 86	n/a	30,300					30,300
60" Sweep Star	Pk 88	n/a				25,000		25,000
Water Truck Chassis	Pk 89	n/a	57,000					57,000
Police Package Squad Vehicle	Police 48	n/a	43,708	44,844	46,010	47,206		181,768
Police Package Squad Vehicle	Police 49	n/a	43,708	44,844	46,010	47,206		181,768
10th Street Storage Fencing	Police 59	n/a		25,000				25,000
Police Package Unmarked Sedan	Police 60	n/a				34,000		34,000
Track Skidloader (Replace 2006 Mod)	Streets 27	5		60,000				60,000
Compact Excavator & 8500 Pound Trailer	Streets 29	5	55,500					55,500
Finish Mower (pull type)	Streets 35	n/a	20,000					20,000
<b>Capital Equip. Fund Levy Total</b>			<b>397,866</b>	<b>434,788</b>	<b>380,820</b>	<b>616,912</b>	<b>50,000</b>	<b>1,880,386</b>
<b>Capital Equipment Fund Reserve</b>								
Compact Excavator & 8500 Pound Trailer	Streets 29	5	55,500					55,500
<b>Capital Equipment Fund Reserve Total</b>			<b>55,500</b>					<b>55,500</b>
<b>Federal Funds</b>								
Property Acquisition (Gas Facility)	Airport 10	1		104,400				104,400
Perimeter Fencing	Airport 18	5				121,500		121,500
Maintenance Equip/SRE Bldg (Design & Site Prep)	Airport 31	5		300,000				300,000
Maintenance Equip/SRE Bldg (Construction)	Airport 38	n/a		1,000,000				1,000,000
T-Hangar Site Prep and Taxilane	Airport 52	5					45,000	45,000

Source	Project #	Priority	2021	2022	2023	2024	2025	Total
Remark Runways-Magnetic Declination Change	Airport 59	5				135,000		135,000
<b>Federal Funds Total</b>				<b>1,404,400</b>		<b>256,500</b>	<b>45,000</b>	<b>1,705,900</b>
<b>General Fund Budget</b>								
Property Acquisition (Gas Facility)	Airport 10	1		5,800				5,800
Perimeter Fencing	Airport 18	5				6,750		6,750
Airport Parking Lot Lights Upgrade	Airport 53	2	7,500					7,500
Fire Hose Washing Machine	Fire 46	n/a	15,000					15,000
LEC Building Repair & Maintenance	Police 61	n/a	25,000	25,000	25,000	25,000	25,000	125,000
<b>General Fund Budget Total</b>			<b>47,500</b>	<b>30,800</b>	<b>25,000</b>	<b>31,750</b>	<b>25,000</b>	<b>160,050</b>
<b>Grant</b>								
Liberty Park Bandshell Upgrade/Remodel	Pk 61	n/a	20,000					20,000
<b>Grant Total</b>			<b>20,000</b>					<b>20,000</b>
<b>Levy Impact-Waiting St/Fed Funding -</b>								
Pick-Up (Replace 1991 Model)	Airport 30	2	32,000					32,000
Apron Reconstruct	Airport 42	n/a	48,000					48,000
Runway Liquid Deicer System	Airport 45	2	9,000					9,000
<b>Levy Impact-Waiting St/Fed Funding - Airport Total</b>			<b>89,000</b>					<b>89,000</b>
<b>MMU</b>								
N 1st St-Main-Marshall/W Marshall/W Redwood/W Lyon	SP 20	n/a	429,428					429,428
W Lyon St/N 3rd St/Rose & Addison Parking Lots	SP 27	n/a		608,138				608,138
James Ave Reconstruction & Storm Outfall Improv	SP 47	n/a	100,235					100,235
MnDOT College Drive Reconstruction	SP 51	n/a					500,000	500,000
Williams St/George St/1st St/Geeley Reconstruction	SP 57	n/a				813,927		813,927
Cheryl Avenue Reconstruction	SP 60	n/a		454,719				454,719
Bruce Street Reconstruction	SP 65	n/a		360,728				360,728
Elaine Ave/Thomas Ave/Alan Ave Reconstruction	SP 66	n/a					674,142	674,142
<b>MMU Total</b>			<b>529,663</b>	<b>608,138</b>	<b>815,447</b>	<b>813,927</b>	<b>1,174,142</b>	<b>3,941,317</b>
<b>Municipal State Aid</b>								
SRTS RRFB Flashing Beacon/Radar-Indicated Speed	SP 46	n/a		339,800				339,800
MnDOT College Drive Reconstruction	SP 51	n/a					1,250,000	1,250,000
State Aid Overlay	SP 56	n/a	875,000	875,000				1,750,000
<b>Municipal State Aid Total</b>			<b>875,000</b>	<b>1,214,800</b>			<b>1,250,000</b>	<b>3,339,800</b>
<b>Public Improvement Revolving</b>								
Street Mill & Overlays and ADA Improvements	SP 54	1	675,000	725,000	775,000	825,000	875,000	3,875,000
<b>Public Improvement Revolving Total</b>			<b>675,000</b>	<b>725,000</b>	<b>775,000</b>	<b>825,000</b>	<b>875,000</b>	<b>3,875,000</b>
<b>Special Assessments</b>								
N 1st St-Main-Marshall/W Marshall/W Redwood/W Lyon	SP 20	n/a	251,226					251,226

Source	Project #	Priority	2021	2022	2023	2024	2025	Total
W Lyon St/N 3rd St/Rose & Addison Parking Lots	SP 27	n/a		376,451				376,451
Industrial Prk Replacement-Phase III (Halbur Road)	SP 36	n/a		184,786				184,786
SRTS RRFB Flashing Beacon/Radar-Indicated Speed	SP 46	n/a		42,480				42,480
James Ave Reconstruction & Storm Outfall Improv	SP 47	n/a	60,661					60,661
MnDOT College Drive Reconstruction	SP 51	n/a					300,000	300,000
Williams St/George St/1st St/Geeley Reconstruction	SP 57	n/a				367,160		367,160
Cheryl Avenue Reconstruction	SP 60	n/a			177,056			177,056
Bruce Street Reconstruction	SP 65	n/a			130,998			130,998
Elaine Ave/Thomas Ave/Alan Ave Reconstruction	SP 66	n/a					361,542	361,542
<b>Special Assessments Total</b>			<b>311,887</b>	<b>603,717</b>	<b>308,054</b>	<b>367,160</b>	<b>661,542</b>	<b>2,252,360</b>

### State Funds

Property Acquisition (Helena Chemical Area)	Airport 09	1		115,000				115,000
Property Acquisition (Gas Facility)	Airport 10	1		5,800				5,800
Corporate Hangar (Design/Site/Foundation)	Airport 15	5		350,000				350,000
Corporate Hangar (Construction) (Hangar Loan)	Airport 16	5			1,000,000			1,000,000
Perimeter Fencing	Airport 18	5				6,750		6,750
120 Hp Tractor with Loader	Airport 25	n/a		106,400				106,400
Maintenance Equip/SRE Bldg (Design & Site Prep)	Airport 31	5		100,000				100,000
Maintenance Equip/SRE Bldg (Construction)	Airport 38	n/a		335,000				335,000
Parking Lot Paving Mshl Airprk East	Airport 39	5				98,000		98,000
Apron Reconstruct	Airport 42	n/a	112,000					112,000
Relocate AWOS-3	Airport 43	n/a			60,000			60,000
Airpark East Directional & Address Signage	Airport 47	5			35,000			35,000
Crack Filling & Seal Coating	Airport 49	2		35,000		35,000		70,000
Self-Propelled Runway Snowblower (Replace 1983)	Airport 51	5		595,000				595,000
T-Hangar Site Prep and Taxilane	Airport 52	5					162,500	162,500
Airport Parking Lot Lights Upgrade	Airport 53	2	17,500					17,500
Skidloader	Airport 54	n/a		35,000				35,000
Snowblower	Airport 58	5			157,500			157,500
Remark Runways-Magnetic Declination Change	Airport 59	5				7,500		7,500
Taxiways and Apron Area Seal Coating	Airport 61	n/a	52,500					52,500
<b>State Funds Total</b>			<b>182,000</b>	<b>1,677,200</b>	<b>1,252,500</b>	<b>147,250</b>	<b>162,500</b>	<b>3,421,450</b>

### Surface Water Bonding

S 4th/Country Club Intersection Reconfiguration	SP 08	n/a		100,000				100,000
N 1st St-Main-Marshall/W Marshall/W Redwood/W Lyon	SP 20	n/a	447,534					447,534
W Lyon St/N 3rd St/Rose & Addison Parking Lots	SP 27	n/a		431,110				431,110
Industrial Prk Replacement-Phase III (Halbur Road)	SP 36	n/a		450,015				450,015
James Ave Reconstruction & Storm Outfall Improv	SP 47	n/a	431,741					431,741
MnDOT College Drive Reconstruction	SP 51	n/a					450,000	450,000
Williams St/George St/1st St/Geeley Reconstruction	SP 57	n/a				259,069		259,069
Cheryl Avenue Reconstruction	SP 60	n/a			306,123			306,123
Bruce Street Reconstruction	SP 65	n/a			393,640			393,640
Elaine Ave/Thomas Ave/Alan Ave Reconstruction	SP 66	n/a					105,201	105,201
Bladholm Street River Stabilization Project	SWM 16	n/a				319,000		319,000
North High Street River Stabilization Project	SWM 17	n/a				319,000		319,000
Legion Field Road Stormwater Study: Phase 2	SWM 20	n/a			583,333			583,333
Legion Field Road Stormwater Study: Phase 3	SWM 21	n/a					784,666	784,666
Runnings Pond	SWM 24	n/a				506,479		506,479
USACE Betterments	SWM 25	n/a					175,000	175,000
Storm Water Outfall Improvements (Z78)	SWM 26	2	87,757					87,757

Source	Project #	Priority	2021	2022	2023	2024	2025	Total
Legion Field Park River Stabalization	SWM 27	n/a	100,000					100,000
Diversion Channel Slope Repairs	SWM 28	n/a	155,000					155,000
Redwood River Excavation	SWM 29	n/a		400,000				400,000
<b>Surface Water Bonding Total</b>			<b>1,222,032</b>	<b>1,381,125</b>	<b>1,283,096</b>	<b>1,403,548</b>	<b>1,514,867</b>	<b>6,804,668</b>

### Surface Water Budget

James Ave Reconstruction & Storm Outfall Improv	SP 47	n/a	300,000					300,000
Street Sweeper	SWM 14	1	245,000					245,000
<b>Surface Water Budget Total</b>			<b>545,000</b>					<b>545,000</b>

### Surface Water Reserves

W Lyon St/N 3rd St/Rose & Addison Parking Lots	SP 27	n/a		300,000				300,000
MnDOT College Drive Reconstruction	SP 51	n/a					300,000	300,000
Williams St/George St/1st St/Geeley Reconstruction	SP 57	n/a				300,000		300,000
Bruce Street Reconstruction	SP 65	n/a			300,000			300,000
<b>Surface Water Reserves Total</b>				<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>1,200,000</b>

### Trade In (for illustration not expensed)

120 Hp Tractor with Loader	Airport 25	n/a		28,000				28,000
Skidloader	Airport 54	n/a		15,000				15,000
Pick-Up (Replace 2006 Ford)	Eng 14	2		-2,000				-2,000
2006 Chevy	Eng 15	5	2,000					2,000
Aerial Truck Replacement	Fire 40	n/a					75,000	75,000
1500 Crew Cab Pick-Up	Pk 32	n/a			3,000			3,000
300 Gallon Sprayer with 24" Booms	Pk 42	n/a			8,000			8,000
72" Commercial Mower - Zero Turn	Pk 54	n/a	2,000					2,000
Wide Area Mower	Pk 62	n/a		10,000				10,000
2500HD Crew Cab Pick-Up (Enterprise)	Pk 86	n/a	4,000					4,000
60" Sweep Star	Pk 88	n/a				5,000		5,000
Water Truck Chassis	Pk 89	n/a	5,000					5,000
Track Skidloader (Replace 2006 Mod)	Streets 27	5		15,000				15,000
Front End Loader Snowblower (Rep 1976 Model)	Streets 31	5	12,500					12,500
Loader Backhoe (Replace 2007 Model)	Streets 32	5			15,000			15,000
Articulating Wheel Loader (Replace 1994 Model)	Streets 37	5	15,000					15,000
Pickup (Replace 2007 Ford 4x4)	WW 56	3			-1,000			-1,000
Car (Replace 2012 Impala)	WW 57	3		-2,000				-2,000
<b>Trade In (for illustration not expensed) Total</b>			<b>40,500</b>	<b>64,000</b>	<b>25,000</b>	<b>5,000</b>	<b>75,000</b>	<b>209,500</b>

### Wastewater Budget

N 1st St-Main-Marshall/W Marshall/W Redwood/W Lyon	SP 20	n/a	543,533					543,533
W Lyon St/N 3rd St/Rose & Addison Parking Lots	SP 27	n/a		300,000				300,000
James Ave Reconstruction & Storm Outfall Improv	SP 47	n/a	120,854					120,854
Independence Prk/Nwakama	SP 50	n/a	75,000					75,000
Williams St/George St/1st St/Geeley Reconstruction	SP 57	n/a				300,000		300,000
Cheryl Avenue Reconstruction	SP 60	n/a			394,646			394,646
Bruce Street Reconstruction	SP 65	n/a			197,445			197,445
Elaine Ave/Thomas Ave/Alan Ave Reconstruction	SP 66	n/a					500,000	500,000
TV Van Replacement	WW 44	n/a			35,000			35,000
HWY 23 Pump Replacement	WW 45	n/a				125,000		125,000

Source	Project #	Priority	2021	2022	2023	2024	2025	Total
Flow Monitoring System	WW 53	n/a	18,000					18,000
Reseal Biosolids Storage Tanks (2 tanks - 1/year)	WW 55	3	125,000	125,000				250,000
Pickup (Replace 2007 Ford 4x4)	WW 56	3			32,000			32,000
Car (Replace 2012 Impala)	WW 57	3		28,000				28,000
<b>Wastewater Budget Total</b>			<b>882,387</b>	<b>453,000</b>	<b>659,091</b>	<b>425,000</b>	<b>500,000</b>	<b>2,919,478</b>
<b>Wastewater Reserves</b>								
W Lyon St/N 3rd St/Rose & Addison Parking Lots	SP 27	n/a		270,263				270,263
Industrial Prk Replacement-Phase III (Halbur Road)	SP 36	n/a		382,766				382,766
MnDOT College Drive Reconstruction	SP 51	n/a					500,000	500,000
Williams St/George St/1st St/Geeley Reconstruction	SP 57	n/a				448,246		448,246
Elaine Ave/Thomas Ave/Alan Ave Reconstruction	SP 66	n/a					408,073	408,073
Main Lift Pump & Valve Replacement	WW 46	n/a				450,000		450,000
<b>Wastewater Reserves Total</b>				<b>653,029</b>		<b>898,246</b>	<b>908,073</b>	<b>2,459,348</b>
<b>GRAND TOTAL</b>			<b>7,067,721</b>	<b>26,359,690</b>	<b>9,287,933</b>	<b>6,777,226</b>	<b>10,622,736</b>	<b>60,115,306</b>

City of Marshall, Minnesota  
*5-Year Capital Plan by Department*  
 2021 thru 2025

**PROJECTS & FUNDING SOURCES BY DEPARTMENT**

Department	Project #	Priority	2021	2022	2023	2024	2025	Total
<b>Airport (43400)</b>								
Property Acquisition (Helena Chemical Area)	Airport 09	1		575,000				575,000
<i>Bonding - Levy Impact</i>				460,000				460,000
<i>State Funds</i>				115,000				115,000
Property Acquisition (Gas Facility)	Airport 10	1		116,000				116,000
<i>Federal Funds</i>				104,400				104,400
<i>General Fund Budget</i>				5,800				5,800
<i>State Funds</i>				5,800				5,800
Corporate Hangar (Design/Site/Foundation)	Airport 15	5		500,000				500,000
<i>Bonding - Levy Impact</i>				150,000				150,000
<i>State Funds</i>				350,000				350,000
Corporate Hangar (Construction) (Hangar Loan)	Airport 16	5			1,000,000			1,000,000
<i>State Funds</i>					1,000,000			1,000,000
Perimeter Fencing	Airport 18	5				135,000		135,000
<i>Federal Funds</i>						121,500		121,500
<i>General Fund Budget</i>						6,750		6,750
<i>State Funds</i>						6,750		6,750
T-Hangar Building - East Airpark	Airport 19	5					500,000	500,000
<i>Bonding - Levy Impact</i>							100,000	100,000
120 Hp Tractor with Loader	Airport 25	n/a		180,000				180,000
<i>Capital Equip. Fund Levy</i>				45,600				45,600
<i>State Funds</i>				106,400				106,400
<i>Trade In (for illustration not expensed)</i>				28,000				28,000
Pick-Up (Replace 1991 Model)	Airport 30	2	32,000					32,000
<i>Levy Impact-Waiting St/Fed Funding - Airport</i>			32,000					32,000
Maintenance Equip/SRE Bldg (Design & Site Prep)	Airport 31	5		450,000				450,000
<i>Bonding - Levy Impact</i>				50,000				50,000
<i>Federal Funds</i>				300,000				300,000
<i>State Funds</i>				100,000				100,000
Maintenance Equip/SRE Bldg (Construction)	Airport 38	n/a		1,500,000				1,500,000
<i>Bonding - Levy Impact</i>				165,000				165,000
<i>Federal Funds</i>				1,000,000				1,000,000
<i>State Funds</i>				335,000				335,000
Parking Lot Paving Mshl Airprk East	Airport 39	5				140,000		140,000
<i>Capital Equip. Fund Levy</i>						42,000		42,000
<i>State Funds</i>						98,000		98,000
Apron Reconstruct	Airport 42	n/a	160,000					160,000
<i>Levy Impact-Waiting St/Fed Funding - Airport</i>			48,000					48,000
<i>State Funds</i>			112,000					112,000
Relocate AWOS-3	Airport 43	n/a			60,000			60,000
<i>State Funds</i>					60,000			60,000
Runway Liquid Deicer System	Airport 45	2	9,000					9,000
<i>Levy Impact-Waiting St/Fed Funding - Airport</i>			9,000					9,000
Airpark East Directional & Address Signage	Airport 47	5			50,000			50,000
<i>Capital Equip. Fund Levy</i>					15,000			15,000

Department	Project #	Priority	2021	2022	2023	2024	2025	Total
<b>State Funds</b>					35,000			35,000
Crack Filling & Seal Coating	Airport 49	2		50,000		50,000		100,000
<i>Capital Equip. Fund Levy</i>				15,000		15,000		30,000
<i>State Funds</i>				35,000		35,000		70,000
Self-Propelled Runway Snowblower (Replace 1983)	Airport 51	5		850,000				850,000
<i>Bonding - Levy Impact</i>				255,000				255,000
<i>State Funds</i>				595,000				595,000
T-Hangar Site Prep and Taxilane	Airport 52	5					250,000	250,000
<i>Bonding - Levy Impact</i>							42,500	42,500
<i>Federal Funds</i>							45,000	45,000
<i>State Funds</i>							162,500	162,500
Airport Parking Lot Lights Upgrade	Airport 53	2	25,000					25,000
<i>General Fund Budget</i>			7,500					7,500
<i>State Funds</i>			17,500					17,500
Skidloader	Airport 54	n/a		65,000				65,000
<i>Capital Equip. Fund Levy</i>				15,000				15,000
<i>State Funds</i>				35,000				35,000
<i>Trade In (for illustration not expensed)</i>				15,000				15,000
Snowblower	Airport 58	5			225,000			225,000
<i>Capital Equip. Fund Levy</i>					67,500			67,500
<i>State Funds</i>					157,500			157,500
Remark Runways-Magnetic Declination Change	Airport 59	5				150,000		150,000
<i>Capital Equip. Fund Levy</i>						7,500		7,500
<i>Federal Funds</i>						135,000		135,000
<i>State Funds</i>						7,500		7,500
Taxiways and Apron Area Seal Coating	Airport 61	n/a	75,000					75,000
<i>Capital Equip. Fund Levy</i>			22,500					22,500
<i>State Funds</i>			52,500					52,500
<b>Airport (43400) Total</b>			<b>301,000</b>	<b>4,286,000</b>	<b>1,335,000</b>	<b>475,000</b>	<b>750,000</b>	<b>7,147,000</b>
<b>Aquatic Center (45300)</b>								
Aquatic Center Operational Required Repairs	Aqua 15	n/a	80,000					80,000
<i>Bonding - Levy Impact</i>			80,000					80,000
Pool Renovation/Replacement	Aqua 16	1		12,000,000				12,000,000
<i>Bonding - Levy Impact</i>				12,000,000				12,000,000
<b>Aquatic Center (45300) Total</b>			<b>80,000</b>	<b>12,000,000</b>				<b>12,080,000</b>
<b>Engineering (43100)</b>								
Pick-Up (Replace 2006 Ford)	Eng 14	2		33,000				33,000
<i>Capital Equip. Fund Levy</i>				35,000				35,000
<i>Trade In (for illustration not expensed)</i>				-2,000				-2,000
2006 Chevy	Eng 15	5	35,000					35,000
<i>Capital Equip. Fund Levy</i>			33,000					33,000
<i>Trade In (for illustration not expensed)</i>			2,000					2,000
GPS	Eng 19	n/a			35,000			35,000
<i>Capital Equip. Fund Levy</i>					35,000			35,000
<b>Engineering (43100) Total</b>			<b>35,000</b>	<b>33,000</b>	<b>35,000</b>			<b>103,000</b>
<b>Fire (42400)</b>								
Aerial Truck Replacement	Fire 40	n/a					1,500,000	1,500,000
<i>Bonding - Levy Impact</i>							1,425,000	1,425,000
<i>Trade In (for illustration not expensed)</i>							75,000	75,000
Fire Station exterior door replacement	Fire 43	n/a		25,000				25,000

Department	Project #	Priority	2021	2022	2023	2024	2025	Total
<i>Capital Equip. Fund Levy</i>				25,000				25,000
Fire Station Re-roofing	Fire 44	n/a	125,000					125,000
<i>Bonding - Levy Impact</i>			125,000					125,000
Fire Hose Washing Machine	Fire 46	n/a	15,000					15,000
<i>General Fund Budget</i>			15,000					15,000
Rehabilitation Trailer	Fire 47	n/a		300,000				300,000
<i>Bonding - Levy Impact</i>				300,000				300,000
Grass Rig Skid Unit Replacement	Fire 48	n/a		34,000				34,000
<i>Capital Equip. Fund Levy</i>				34,000				34,000
Fire Chief's Vehicle	Fire 49	n/a			50,000			50,000
<i>Capital Equip. Fund Levy</i>					50,000			50,000
Utility Vehicle (2008 Polaris Ranger)	Fire 50	n/a			21,000			21,000
<i>Capital Equip. Fund Levy</i>					21,000			21,000
Refurbish Engine 364	Fire 51	n/a				100,000		100,000
<i>Capital Equip. Fund Levy</i>						50,000	50,000	100,000
Utility Vehicle (2013 Case IH Scout)	Fire 52	n/a				21,000		21,000
<i>Capital Equip. Fund Levy</i>						21,000		21,000
<b>Fire (42400) Total</b>			<b>140,000</b>	<b>359,000</b>	<b>71,000</b>	<b>121,000</b>	<b>1,500,000</b>	<b>2,191,000</b>

### Mayor & Council (41100)

Downtown Banners and Holiday Decorations	CC1	2		20,000	20,000	20,000		60,000
<i>Capital Equip. Fund Levy</i>				20,000	20,000	20,000		60,000
<b>Mayor &amp; Council (41100) Total</b>				<b>20,000</b>	<b>20,000</b>	<b>20,000</b>		<b>60,000</b>

### MERIT Center (42600)

Confined Space Training Project	MERIT 11	5			200,000			200,000
<i>Bonding - Levy Impact</i>					200,000			200,000
Confined Space Prop Improvement	MERIT 16	n/a				300,000		300,000
<i>Capital Equip. Fund Levy</i>						300,000		300,000
Gun Firing Range	MERIT 17	n/a			2,000,000			2,000,000
<i>Bonding - Levy Impact</i>					2,000,000			2,000,000
Utility Vehicle	MERIT 19	n/a	31,650					31,650
<i>Capital Equip. Fund Levy</i>			31,650					31,650
<b>MERIT Center (42600) Total</b>			<b>31,650</b>		<b>2,200,000</b>	<b>300,000</b>		<b>2,531,650</b>

### Parks (45200)

Patriot Park Bathroom & Shelter	Bath 21	2	180,000					180,000
<i>Bonding - Levy Impact</i>			180,000					180,000
Independence Park Bathrooms Upgrade	Bath 22	1		60,000				60,000
<i>Bonding - Levy Impact</i>				53,000				53,000
Legion Field Grandstand Bathroom Upgrade	Bath 23	3			60,000			60,000
<i>Bonding - Levy Impact</i>					60,000			60,000
Legion Field River Bathroom Replacement	Bath 24	2			40,000			40,000
<i>Bonding - Levy Impact</i>					40,000			40,000
Channel Parkway Bathroom Upgrade	Bath 25	3				75,000		75,000
<i>Bonding - Levy Impact</i>						75,000		75,000
Memorial Park Bathroom Updates	Bath 26	2					50,000	50,000
<i>Bonding - Levy Impact</i>							50,000	50,000
1500 Crew Cab Pick-Up	Pk 32	n/a			31,300			31,300
<i>Capital Equip. Fund Levy</i>					28,300			28,300
<i>Trade In (for illustration not expensed)</i>					3,000			3,000

Department	Project #	Priority	2021	2022	2023	2024	2025	Total
300 Gallon Sprayer with 24" Booms	Pk 42	n/a			52,000			52,000
<i>Capital Equip. Fund Levy</i>					44,000			44,000
<i>Trade In (for illustration not expensed)</i>					8,000			8,000
Commercial Mower	Pk 53	n/a	20,000	8,000	8,000	8,000		44,000
<i>Capital Equip. Fund Levy</i>			20,000	8,000	8,000	8,000		44,000
72" Commercial Mower - Zero Turn	Pk 54	n/a	20,000					20,000
<i>Capital Equip. Fund Levy</i>			18,000					18,000
<i>Trade In (for illustration not expensed)</i>			2,000					2,000
Independence Park Back Parking Lot	Pk 58	n/a		130,000				130,000
<i>Bonding - Levy Impact</i>				130,000				130,000
Liberty Park Bandshell Upgrade/Remodel	Pk 61	n/a	20,000					20,000
<i>Grant</i>			20,000					20,000
Wide Area Mower	Pk 62	n/a		55,000				55,000
<i>Capital Equip. Fund Levy</i>			22,500	22,500				45,000
<i>Trade In (for illustration not expensed)</i>				10,000				10,000
Patriot Park Back Parking Lot	Pk 63	n/a		175,000				175,000
<i>Bonding - Levy Impact</i>				175,000				175,000
55HP Compact Utility Tractor	Pk 76	n/a		40,000				40,000
<i>Capital Equip. Fund Levy</i>				40,000				40,000
2500HD Crew Cab Pick-Up (Enterprise)	Pk 86	n/a	34,300					34,300
<i>Capital Equip. Fund Levy</i>			30,300					30,300
<i>Trade In (for illustration not expensed)</i>			4,000					4,000
60" Sweep Star	Pk 88	n/a				30,000		30,000
<i>Capital Equip. Fund Levy</i>						25,000		25,000
<i>Trade In (for illustration not expensed)</i>						5,000		5,000
Water Truck Chassis	Pk 89	n/a	62,000					62,000
<i>Capital Equip. Fund Levy</i>			57,000					57,000
<i>Trade In (for illustration not expensed)</i>			5,000					5,000
Amateur Sports Center Lighting Upgrade	Pk 90	2			320,000			320,000
<i>Bonding - Levy Impact</i>					320,000			320,000
Legion Field Inclusive Playground	Pk 91	1		250,000				250,000
<i>Bonding - Levy Impact</i>				250,000				250,000
Amateur Sports Center Shelter & Storage-Ball Field	Pk 92	2		170,000				170,000
<i>Bonding - Levy Impact</i>				170,000				170,000
Park Maintenance Shop Addition	Pk 93	1		340,000				340,000
<i>Bonding - Levy Impact</i>				340,000				340,000
<b>Parks (45200) Total</b>			<b>336,300</b>	<b>1,228,000</b>	<b>511,300</b>	<b>113,000</b>	<b>50,000</b>	<b>2,238,600</b>

### Police (42100)

Police Package Squad Vehicle	Police 48	n/a	43,708	44,844	46,010	47,206		181,768
<i>Capital Equip. Fund Levy</i>			43,708	44,844	46,010	47,206		181,768
Police Package Squad Vehicle	Police 49	n/a	43,708	44,844	46,010	47,206		181,768
<i>Capital Equip. Fund Levy</i>			43,708	44,844	46,010	47,206		181,768
10th Street Storage Fencing	Police 59	n/a		25,000				25,000
<i>Capital Equip. Fund Levy</i>				25,000				25,000
Police Package Unmarked Sedan	Police 60	n/a				34,000		34,000
<i>Capital Equip. Fund Levy</i>						34,000		34,000
LEC Building Repair & Maintenance	Police 61	n/a	25,000	25,000	25,000	25,000	25,000	125,000
<i>General Fund Budget</i>			25,000	25,000	25,000	25,000	25,000	125,000
<b>Police (42100) Total</b>			<b>112,416</b>	<b>139,688</b>	<b>117,020</b>	<b>153,412</b>	<b>25,000</b>	<b>547,536</b>

### Street Projects

Department	Project #	Priority	2021	2022	2023	2024	2025	Total
S 4th/Country Club Intersection Reconfiguration	SP 08	n/a		750,000				750,000
<i>Bonding - Levy Impact</i>				650,000				650,000
<i>Surface Water Bonding</i>				100,000				100,000
Tiger Drive Project	SP 15	3			307,834			307,834
<i>Bonding - Levy Impact</i>					307,834			307,834
N 1st St-Main-Marshall/W Marshall/W Redwood/W Lyon	SP 20	n/a	1,922,947					1,922,947
<i>Bonding - Levy Impact</i>			251,226					251,226
<i>MMU</i>			429,428					429,428
<i>Special Assessments</i>			251,226					251,226
<i>Surface Water Bonding</i>			447,534					447,534
<i>Wastewater Budget</i>			543,533					543,533
W Lyon St/N 3rd St/Rose & Addison Parking Lots	SP 27	n/a		2,662,413				2,662,413
<i>Bonding - Levy Impact</i>				376,451				376,451
<i>MMU</i>				608,138				608,138
<i>Special Assessments</i>				376,451				376,451
<i>Surface Water Bonding</i>				431,110				431,110
<i>Surface Water Reserves</i>				300,000				300,000
<i>Wastewater Budget</i>				300,000				300,000
<i>Wastewater Reserves</i>				270,263				270,263
Industrial Prk Replacement-Phase III (Halbur Road)	SP 36	n/a		1,510,329				1,510,329
<i>Bonding - Levy Impact</i>				492,762				492,762
<i>Special Assessments</i>				184,786				184,786
<i>Surface Water Bonding</i>				450,015				450,015
<i>Wastewater Reserves</i>				382,766				382,766
Madrid Street Bridge Repair	SP 43	n/a	50,000					50,000
<i>Bonding - Levy Impact</i>			50,000					50,000
SRTS RRFB Flashing Beacon/Radar-Indicated Speed	SP 46	n/a		424,760				424,760
<i>Bonding - Levy Impact</i>				42,480				42,480
<i>Municipal State Aid</i>				339,800				339,800
<i>Special Assessments</i>				42,480				42,480
James Ave Reconstruction & Storm Outfall Improv	SP 47	n/a	1,074,151					1,074,151
<i>Bonding - Levy Impact</i>			60,660					60,660
<i>MMU</i>			100,235					100,235
<i>Special Assessments</i>			60,661					60,661
<i>Surface Water Bonding</i>			431,741					431,741
<i>Surface Water Budget</i>			300,000					300,000
<i>Wastewater Budget</i>			120,854					120,854
Independence Prk/Nwakama	SP 50	n/a	100,000					100,000
<i>Bonding - Levy Impact</i>			25,000					25,000
<i>Wastewater Budget</i>			75,000					75,000
MnDOT College Drive Reconstruction	SP 51	n/a					3,800,000	3,800,000
<i>Bonding - Levy Impact</i>							500,000	500,000
<i>MMU</i>							500,000	500,000
<i>Municipal State Aid</i>							1,250,000	1,250,000
<i>Special Assessments</i>							300,000	300,000
<i>Surface Water Bonding</i>							450,000	450,000
<i>Surface Water Reserves</i>							300,000	300,000
<i>Wastewater Reserves</i>							500,000	500,000
Street Mill & Overlays and ADA Improvements	SP 54	1	675,000	725,000	775,000	825,000	875,000	3,875,000
<i>Public Improvement Revolving</i>			675,000	725,000	775,000	825,000	875,000	3,875,000
State Aid Overlay	SP 56	n/a	875,000	875,000				1,750,000
<i>Municipal State Aid</i>			875,000	875,000				1,750,000
Williams St/George St/1st St/Geeley Reconstruction	SP 57	n/a				3,100,335		3,100,335
<i>Bonding - Levy Impact</i>						611,933		611,933
<i>MMU</i>						813,927		813,927
<i>Special Assessments</i>						367,160		367,160
<i>Surface Water Bonding</i>						259,069		259,069

Department	Project #	Priority	2021	2022	2023	2024	2025	Total
Surface Water Reserves						300,000		300,000
Wastewater Budget						300,000		300,000
Wastewater Reserves						448,246		448,246
Cheryl Avenue Reconstruction	SP 60	n/a			1,627,638			1,627,638
Bonding - Levy Impact					295,094			295,094
MMU					454,719			454,719
Special Assessments					177,056			177,056
Surface Water Bonding					306,123			306,123
Wastewater Budget					394,646			394,646
Bruce Street Reconstruction	SP 65	n/a			1,513,808			1,513,808
Bonding - Levy Impact					130,997			130,997
MMU					360,728			360,728
Special Assessments					130,998			130,998
Surface Water Bonding					393,640			393,640
Surface Water Reserves					300,000			300,000
Wastewater Budget					197,445			197,445
Elaine Ave/Thomas Ave/Alan Ave Reconstruction	SP 66	n/a					3,013,070	3,013,070
Bonding - Levy Impact							964,112	964,112
MMU							674,142	674,142
Special Assessments							361,542	361,542
Surface Water Bonding							105,201	105,201
Wastewater Budget							500,000	500,000
Wastewater Reserves							408,073	408,073
<b>Street Projects Total</b>			<b>4,697,098</b>	<b>6,947,502</b>	<b>4,224,280</b>	<b>3,925,335</b>	<b>7,688,070</b>	<b>27,482,285</b>

### Streets Admin. (43300)

Track Skidloader (Replace 2006 Mod)	Streets 27	5		75,000				75,000
Capital Equip. Fund Levy				60,000				60,000
Trade In (for illustration not expensed)				15,000				15,000
Compact Excavator & 8500 Pound Trailer	Streets 29	5	111,000					111,000
Capital Equip. Fund Levy			55,500					55,500
Capital Equipment Fund Reserve			55,500					55,500
Steel Roller (Replace 1985 Model)	Streets 30	5			40,000			40,000
Bonding - Levy Impact					40,000			40,000
Front End Loader Snowblower (Rep 1976 Model)	Streets 31	5	200,000					200,000
Bonding - Levy Impact			187,500					187,500
Trade In (for illustration not expensed)			12,500					12,500
Loader Backhoe (Replace 2007 Model)	Streets 32	5			85,000			85,000
Bonding - Levy Impact					70,000			70,000
Trade In (for illustration not expensed)					15,000			15,000
Finish Mower (pull type)	Streets 35	n/a	20,000					20,000
Capital Equip. Fund Levy			20,000					20,000
Articulating Wheel Loader (Replace 1994 Model)	Streets 37	5	250,000					250,000
Bonding - Levy Impact			235,000					235,000
Trade In (for illustration not expensed)			15,000					15,000
Shop Addition	Streets 39	1		750,000				750,000
Bonding - Levy Impact				750,000				750,000
<b>Streets Admin. (43300) Total</b>			<b>581,000</b>	<b>825,000</b>	<b>125,000</b>			<b>1,531,000</b>

### Surface Water (49600)

Street Sweeper	SWM 14	1	245,000					245,000
Surface Water Budget			245,000					245,000
Bladholm Street River Stabilization Project	SWM 16	n/a				319,000		319,000
Surface Water Bonding						319,000		319,000

Department	Project #	Priority	2021	2022	2023	2024	2025	Total
North High Street River Stabilization Project	SWM 17	n/a				319,000		319,000
<i>Surface Water Bonding</i>						<b>319,000</b>		<b>319,000</b>
Legion Field Road Stormwater Study: Phase 2	SWM 20	n/a			583,333			583,333
<i>Surface Water Bonding</i>					<b>583,333</b>			<b>583,333</b>
Legion Field Road Stormwater Study: Phase 3	SWM 21	n/a					784,666	784,666
<i>Surface Water Bonding</i>							<b>784,666</b>	<b>784,666</b>
Runnings Pond	SWM 24	n/a				506,479		506,479
<i>Surface Water Bonding</i>						<b>506,479</b>		<b>506,479</b>
USACE Betterments	SWM 25	n/a					175,000	175,000
<i>Surface Water Bonding</i>							<b>175,000</b>	<b>175,000</b>
Storm Water Outfall Improvements (Z78)	SWM 26	2	87,757					87,757
<i>Surface Water Bonding</i>			<b>87,757</b>					<b>87,757</b>
Legion Field Park River Stabalization	SWM 27	n/a	100,000					100,000
<i>Surface Water Bonding</i>			<b>100,000</b>					<b>100,000</b>
Diversion Channel Slope Repairs	SWM 28	n/a	155,000					155,000
<i>Surface Water Bonding</i>			<b>155,000</b>					<b>155,000</b>
Redwood River Excavation	SWM 29	n/a		400,000				400,000
<i>Surface Water Bonding</i>				<b>400,000</b>				<b>400,000</b>
<b>Surface Water (49600) Total</b>			<b>587,757</b>	<b>400,000</b>	<b>583,333</b>	<b>1,144,479</b>	<b>959,666</b>	<b>3,675,235</b>
<b>Waste Water (49500)</b>								
TV Van Replacement	WW 44	n/a			35,000			35,000
<i>Wastewater Budget</i>					<b>35,000</b>			<b>35,000</b>
HWY 23 Pump Replacement	WW 45	n/a				125,000		125,000
<i>Wastewater Budget</i>						<b>125,000</b>		<b>125,000</b>
Main Lift Pump & Valve Replacement	WW 46	n/a				450,000		450,000
<i>Wastewater Reserves</i>						<b>450,000</b>		<b>450,000</b>
Flow Monitoring System	WW 53	n/a	18,000					18,000
<i>Wastewater Budget</i>			<b>18,000</b>					<b>18,000</b>
Reseal Biosolids Storage Tanks (2 tanks - 1/year)	WW 55	3	125,000	125,000				250,000
<i>Wastewater Budget</i>			<b>125,000</b>	<b>125,000</b>				<b>250,000</b>
Pickup (Replace 2007 Ford 4x4)	WW 56	3			31,000			31,000
<i>Trade In (for illustration not expensed)</i>					<b>-1,000</b>			<b>-1,000</b>
<i>Wastewater Budget</i>					<b>32,000</b>			<b>32,000</b>
Car (Replace 2012 Impala)	WW 57	3		26,000				26,000
<i>Trade In (for illustration not expensed)</i>				<b>-2,000</b>				<b>-2,000</b>
<i>Wastewater Budget</i>				<b>28,000</b>				<b>28,000</b>
<b>Waste Water (49500) Total</b>			<b>143,000</b>	<b>151,000</b>	<b>66,000</b>	<b>575,000</b>		<b>935,000</b>
<b>GRAND TOTAL</b>			<b>7,045,221</b>	<b>26,389,190</b>	<b>9,287,933</b>	<b>6,827,226</b>	<b>10,972,736</b>	<b>60,522,306</b>

**CITY OF MARSHALL  
AGENDA ITEM REPORT**

<b>Meeting Date:</b>	Tuesday, December 22, 2020
<b>Category:</b>	NEW BUSINESS
<b>Type:</b>	ACTION
<b>Subject:</b>	Consider Approval of a Memorandum of Understanding for the Appointment of the City Attorney.
<b>Background Information:</b>	In accordance with Section 3.03 of the Marshall City Code the Mayor and Council are required to appoint City Attorney to serve for an additional two-year period of time. Marshall City Code indicates that the "Mayor shall nominate to the City Council a person to be appointed as City Attorney for the City of Marshall. The City Council and Mayor shall vote and confirm said appointment by majority vote." The nomination and vote for the City Attorney shall be effective the first meeting in January 2021. The present City contract runs through January 12, 2021. The appointment for City Attorney shall be effective January 13, 2021 and would run through January 10, 2023.
<b>Fiscal Impact:</b>	
<b>Alternative/ Variations:</b>	
<b>Recommendations:</b>	To approve the Memorandum of Understanding.

MEMORANDUM OF UNDERSTANDING

This memorandum of understanding is hereby entered into between Dennis H. Simpson, an attorney with the firm of Quarnstrom, & Doering, P.A., Marshall, Minnesota, and the City of Marshall, a municipal corporation, under the laws of the State of Minnesota.

WITNESSETH

WHEREAS, The City Charter for the City of Marshall, Minnesota does provide that the Mayor shall nominate and the City Council and the Mayor shall appoint a City Attorney, and

WHEREAS, Dennis H. Simpson, Attorney at Law, has requested that he be appointed as the City Attorney for the City of Marshall for a term beginning on January 13, 2021 through January 10, 2023, and

WHEREAS, Both the City and the Attorney desire to establish a memorandum of understanding regarding the relationship between the two parties.

NOW, THEREFORE, It is hereby agreed between the parties as follows:

1. The City Attorney shall be Dennis H. Simpson of the law firm of Quarnstrom & Doering, P.A. The City Attorney shall have the authority to designate other attorneys or paralegals in his firm to assist him in accomplishing the duties required as City Attorney. The designation of Dennis H. Simpson as a City Attorney or his employees as Assistant City Attorneys does not create an employer/employee relationship between those parties and the City of Marshall. The City of Marshall has approved the appointment of Dennis H. Simpson and his law firm as City Attorney, and the city Attorney shall serve as an independent contractor and not as an employee of the City. When the City Attorney designates an Assistant City Attorney to handle matters for him the City Attorney shall notify the Council and take all steps necessary to introduce the designee to the Staff and the City Council.

2. The City Attorney, on a monthly basis, shall bill the City for all work done by the City Attorney or any appointed Assistant City Attorneys or Paralegals at a rate as set forth on a compensation schedule which shall be provided by the City Attorney to the City Administrator. The annual compensation for the City Attorney's office shall be a budgeted item and shall be divided between the general City matters and criminal prosecution matters of the City.

3. The parties hereby understand that there may be additional legal work during the course of the appointed time period in excess of the contracted compensation. These special projects may come outside the scope of the services contemplated in the budget. The City Administrator, Mayor and City Attorney has negotiated an agreement and understanding regarding "budgeted" legal services and additional "hourly" legal services. That understanding is marked as Exhibit A and is attached hereto and made apart hereof.

4. The City does hereby appoint Dennis H. Simpson and the law firm of Quarnstrom & Doering, P.A. as the City Attorney for the City of Marshall, for the period of time January 13, 2021 through January 10, 2023.

IN WITNESS WHEREOF, The parties have hereunto set their hands this 22<sup>nd</sup> day of December, 2020.

CITY OF MARSHALL

By: \_\_\_\_\_  
Robert Byrnes, Mayor

By: \_\_\_\_\_  
Sharon Hanson, City Administrator

QUARNSTROM & DOERING, P.A.

By: \_\_\_\_\_  
Dennis H. Simpson

**MEMORANDUM**  
**VIA EMAIL TRANSMITTAL**

TO: Honorable Mayor and Members of the City Council  
CC: Sharon Hanson, City Administrator  
FROM: Dennis H. Simpson, City Attorney  
DATE: December 15, 2020  
RE: Two-Year Appointment of City Attorney, Marshall City Charter §3.03

In accordance with Section 3.03 of the Marshall City Code, it is once again time for the Mayor and Council to appoint City Attorney to serve for an additional two-year period of time. Marshall City Code indicates that the "Mayor shall nominate to the City Council a person to be appointed as City Attorney for the City of Marshall. The City Council and Mayor shall vote and confirm said appointment by majority vote." The nomination and vote for the City Attorney shall be effective the first meeting in January 2021. The present City contract runs through January 12, 2021. The appointment for City Attorney shall be effective January 13, 2021 and would run through January 10, 2023.

I am once again very interested in serving as City Attorney and would accept a reappointment as the City Attorney for the City of Marshall. I would appreciate nomination and support so that I may continue in my role as City Attorney.

My office practice and personnel are set up to accommodate the work necessary to provide competent and efficient service as City Attorney for the City of Marshall. My office personnel continue to review and prosecute between 400 to 500 criminal cases per year. The City of Marshall has petty misdemeanor, misdemeanor and some gross misdemeanor jurisdiction and is very active in the prosecution of those crimes as reported to my office through the Marshall Police Department.

In addition, the criminal prosecution matters, my office staff, and I continue to represent City of Marshall and its various agencies, boards, and commissions, on civil matters related to the City of Marshall. I have continued to serve in the role in either Assistant City Attorney or City Attorney for 35 years and I believe that competent legal service has been provided in the past and I am prepared to continue the process of delivering competent legal service in the future.

In light of present budgetary concerns, I am prepared to continue in my role as City Attorney and am not requesting a pay raise in 2021. I will continue to serve as City Attorney at the payrate as approved for 2020. The City Administrator and I have developed a memorandum of understanding and the payrate will not be increased in 2021. Hourly rate for non-retainer work will not be increased and will continue at the 2020 hourly rate.

I appreciate your consideration to this matter and am available to discuss this matter at your convenience.

DHS:jlh

## **CITY ATTORNEY SERVICES:**

### **CRIMINAL LAW SERVICES COVERED AS BUDGETED SERVICES**

The City attorney prosecutes petty misdemeanors, misdemeanors, gross misdemeanor DWIs and gross misdemeanor traffic violations for the City of Marshall. This requires meeting with officers, answering questions, drafting Complaints, facilitating settlement offers, communicating with defense attorneys, attending Court hearings and trying cases as needed.

### **CIVIL SERVICES COVERED AS BUDGETED SERVICES**

Except as specifically limited below, the services and qualifications that are required by the City of Marshall for civil legal services covered by an approved budget fee include, but are not limited to, the following areas:

#### **General**

1. Meetings and/or telephone conversations with and advising Mayor, Council Members, City Administrator, Department Managers and other staff on general legal matters.
2. Research and submission of legal opinions on municipal or other legal matters requested by City staff or City Administrator; availability to answer staff questions by telephone.
3. Legal consultation and general support for Mayor, Council Members, City Administrator, Department Managers and other staff on general legal matters.
4. Provide high level of customer service by responding in a prompt manner.
5. Provide annual training for Council, Boards and Commissions and staff on matters related to open meeting law, MN Data Practices Act, conflict of interest/ethics for government officials, and provide specific training for the Council and Planning Commission on land use and zoning law issues.

#### **Meetings:**

6. Attend regular City Council meetings and advise the Mayor, Council Members and City Administrator on matters of parliamentary law and procedures of a general matter.
7. Attend such special City Council meetings as the Council or the City Administrator directs.
8. Attend such meetings of boards or commissions as the City Administrator directs.
9. Attend such other meetings, planning sessions, conferences and/or departmental meetings as requested by the City Administrator.
10. Limited consultation with Charter Commission.

#### **Legal Documents**

11. Prepare such resolutions as the City Administrator or the City Council shall direct, except resolutions relating to the responsibility of the fiscal consultant or bond approving attorney.
12. Review of municipal contracts, including contracts for public improvements, developments, subdivisions, joint powers agreements, construction, purchase of equipment, and the like for content, form, legality and execution as requested.
13. Examine and advise regarding the legality of all proceedings and actions of the City Council and other boards or commissions.
14. Render written opinions on law when requested, including interpretation of statutes, ordinances, rules and regulations.

15. Drafting and review of ordinances, ordinance amendments, resolutions, developer agreements and contracts, subdivision agreements and correspondence as requested.
16. Review ordinances as requested.
17. Review bonds, deeds, securities and insurance requirements required by or for City contracts or activities. \*Except for public improvements projects which are covered by separate hourly rate agreement.
18. Prepare small business assistance loan documents and related materials.
19. Review data requests and related documents and advise staff regarding release and redactions.

### **Public Improvements**

20. Examine all petitions for improvements for validity.
21. Assist the city engineer in preparing preliminary report as to legal costs, easement costs, assessment methods, and assessment area.
22. Assist staff with special assessment processes and procedures, except for those special assessment appeals, meetings and hearings as may be needed for resolution of special assessment issues. These services may be charged at an hourly rate and would require prior approval from City Council or City Administrator.
23. Prepare or review such routine legal notices for posting, publishing or mailing as required by the statutory assessment process.

### **Real Estate Sale and Acquisition**

24. Review acquisition requirements with appropriate departments, evaluate any special legal or cost problems, develop acquisition timetables, make preliminary cost estimates and obtain or develop proper legal descriptions.
25. Preliminary title opinion and final title opinions for each parcel as acquired by the City are recommended as proper due diligence for title purposes.
26. Prepare documents necessary for routine land purchases and/or sales. All such transactions shall be deemed to be routine unless the Attorney contacts the City in advance and obtains the City's approval that the transaction contemplated is non-routine. Any such non-routine transactions shall be billed at the previously agreed to hourly contract rate.

### **Zoning**

27. Provide legal advice to staff, City Administrator, Planning Commission and City Council regarding zoning code matters.
28. Represent the City in matters related to the enforcement of city building, subdivision, maintenance and zoning codes.

### **LEGAL SERVICES COVERED BY HOURLY RATE**

The following legal services that are not covered by the budget and may be charged at an hourly rate as approved by City Administrator or City Council.

#### **Criminal Law Matters**

29. Pursuant to statute, the City Attorney represents the City of Marshall on forfeiture matters including vehicle forfeiture and personal property forfeitures. City Attorney shall receive payment at its hourly rate for representation of City of Marshall on various forfeiture matters resulting from criminal prosecutions.

### **Public Improvements**

- 30. Represent the City in the acquisition of properties for public improvements, easements, parks and the like as needed.
- 31. Perform all legal work in connection with financing, not performed by the fiscal consultant or bond counsel.
- 32. Receive and evaluate all assessment appeals and try cases in District Court or recommend amendments to assessment if warranted.
- 33. Handle all legal matters under construction contracts and any resulting litigation. Including pre-construction review of bonds, construction plans and notices, and insurance certificates.

### **Land Acquisition and Sale**

- 34. Represent the City in condemnation proceedings for public improvement projects, etc.
- 35. Initiate annexation proceedings at the direction of the City and follow through with all necessary documentation and presentation to the State Boundary Adjustments Division.

### **Economic Development**

- 36. Representation of the City on Economic Development related issues, including developer agreements and tax increment document review as needed. Finance tax abatement and other forms of public finance assistance. Public financing assistance in public/private partnerships.

### **Claims Against the City**

- 37. Where no insurance coverage is provided, make appropriate evaluation of claims for legality, investigate facts, and make recommendations to the City Council.
- 38. Defend in court all litigation where no insurance coverage is available. This includes but is not limited to: (1) human rights claims; (2) condemnation; (3) zoning and land use regulation matters; (4) permits and administrative actions; (5) administrative citations; (6) code enforcement issues; and (7) labor and employment matters.
- 39. Assist in resolving claims not resulting in litigation.

### **Claims By the City**

- 40. Investigate and evaluate all claims by the City against others and recommend appropriate course of action, including, but not limited to: code enforcement issues and administrative citations.
- 41. Attempt collection of all proper claims including litigation where necessary and authorized by the City.

### **Intergovernmental Relations and Disputes**

- 42. Provide such services as requested by the City regarding contractual dealings with Federal, State, County, Township, Municipal, and Special Districts by the City, including Joint Powers Act Public Improvements.
- 43. Handle disputes between the City and other governmental units, including litigation.

### **Zoning**

- 44. Represent the City in litigation on zoning matters; i.e. rezoning, variances, special permits, subdivisions.

Legal Services Budget is approved annually by City Council. Criminal and Civil Services not covered by the annual budget will be billed monthly and paid monthly at a rate of \$200 per hour.



## CITY OF MARSHALL AGENDA ITEM REPORT

<b>Meeting Date:</b>	Tuesday, December 22, 2020
<b>Category:</b>	NEW BUSINESS
<b>Type:</b>	ACTION
<b>Subject:</b>	Consider Appointments to the Various Boards, Commissions, Bureaus and Authorities.
<b>Background Information:</b>	The City of Marshall has various openings on the Boards, Commission, Bureaus and Authorities.  Mayor Byrnes, Councilmember Labat have reviewed the application for the Library Board.
<b>Fiscal Impact:</b>	
<b>Alternative/ Variations:</b>	
<b>Recommendations:</b>	approval of appointments to the various boards, commissions, bureaus and authorities.

## City of Marshall Boards and Commissions

<b>Adult Community Center Commission</b>	Incumbent	New Applicants
<b>3 openings</b> (1) unexpired term to expire 5/31/22 (2) unexpired terms to expire 5/31/23		

<b>Airport Commission</b>	Incumbent	New Applicants
<b>1 opening</b> (1) unexpired term to expire 5/31/22		

<b>Cable Commission</b>	Incumbent	New Applicants
<b>3 openings</b> (2) unexpired terms to expire 5/31/22 (1) unexpired terms to expire 5/31/23 (1) expired term to expire 5/31/21		

<b>Community Services Advisory Board</b>	Incumbent	New Applicants
<b>1 opening</b> (1) expired term to expire 2/28/21		

<b>Charter Commission</b>	Incumbent	New Applicants
<b>2 openings</b> (2) expired term to expire 12/31/22		

<b>Library Board</b>	Incumbent	New Applicants
<b>2 openings</b> (1) expired term to expire 12/31/21 (1) Unexpired term to expire 12/31/23	Eric DeGroot (12/31/23)	Anita Gaul (12/31/21)

<b>MERIT Center Commission</b>	Incumbent	New Applicants
<b>1 opening</b> (1) unexpired term to expire 12/31/22		

<b>Planning Commission</b>	Incumbent	New Applicants
<b>1 opening</b> (1) unexpired term to expire 5/31/23		

<b>Police Advisory Board</b>	Incumbent	New Applicants
<b>1 opening</b> (1) unexpired term to expire 5/31/22		

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**CITY OF MARSHALL  
AGENDA ITEM REPORT**

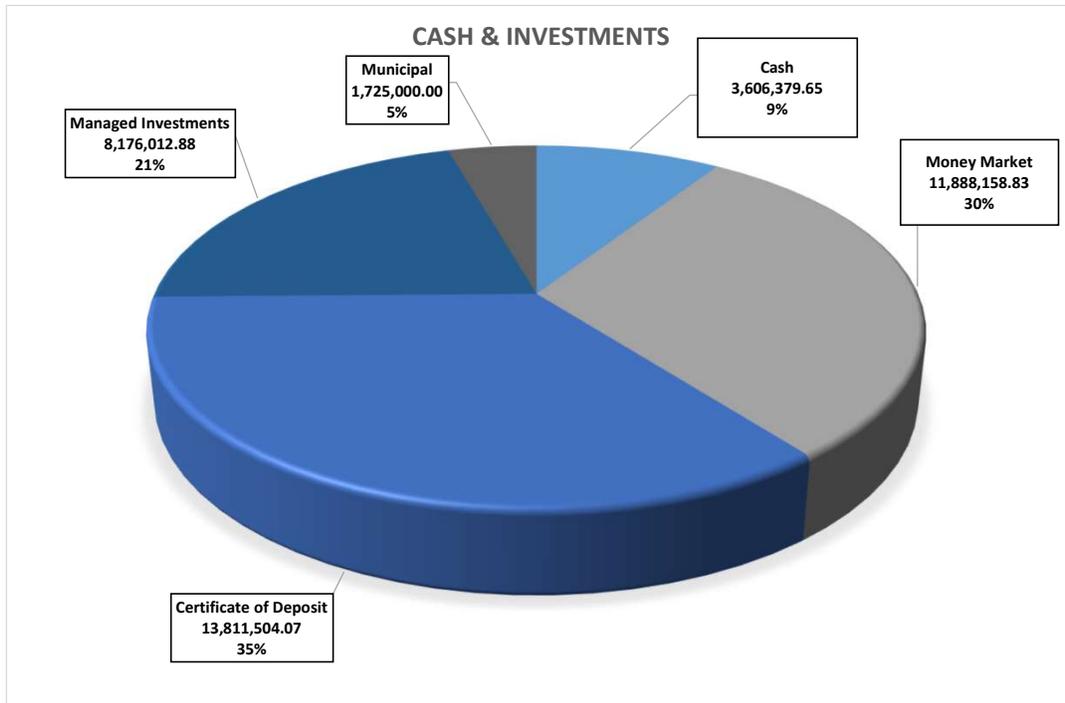
<b>Meeting Date:</b>	Click or tap to enter a date.
<b>Category:</b>	COUNCIL REPORTS
<b>Type:</b>	INFO
<b>Subject:</b>	Commission/Board Liaison Reports
<b>Background Information:</b>	<p><b>Byrnes</b> - Fire Relief Association and Regional Development Commission</p> <p><b>Schafer</b> - Airport Commission, MERIT Center Board, City Council-County Board-Library Agreement &amp; Operation, Southwest Minnesota Amateur Sports Commission and SW Minnesota Emergency Communication Board</p> <p><b>Meister</b> -Community Services Advisory Board, Cable Commission and Economic Development Authority</p> <p><b>Bayerkohler</b> - Public Housing Commission, Planning Commission</p> <p><b>DeCramer</b> – Economic Development Authority and Utilities Commission</p> <p><b>Labat</b> - Library Board, Police Advisory Board and Convention and Visitors Bureau</p> <p><b>Lozinski</b> - Adult Community Center Commission and Joint Law Enforcement Center Management Committee</p>
<b>Fiscal Impact:</b>	
<b>Alternative/ Variations:</b>	
<b>Recommendations:</b>	

**CITY OF MARSHALL  
AGENDA ITEM REPORT**

<b>Meeting Date:</b>	Tuesday, December 22, 2020
<b>Category:</b>	NEW BUSINESS
<b>Type:</b>	ACTION
<b>Subject:</b>	Planning Commission Request to Review Central Heritage District Exterior Standards.
<b>Background Information:</b>	<p>At their November 4, 2020 meeting, the Planning Commission reviewed a request for the City of Marshall to install an exterior finish on the City Hall building that was not specifically approved for use in the downtown Central Heritage District. After some discussion, the request was approved unanimously by the Planning Commission. During the discussion, a Planning Commission member asked that the City seek input from the Marshall Downtown Business Association (MDBA) on Chapter 86, Article VI, Division 5 Central Heritage District Exterior Construction Standards. I believe the contention was that the Planning Commission was typically approving these requests and the process simply resulted in lost time waiting for an approval. For background, all items in this ordinance division must be reviewed by the Planning Commission if staff does not believe that the ordinance is being met. This necessitates an application for review and getting placed on the agenda. There is no cost for this review.</p> <p>On December 18<sup>th</sup>, the Chamber reached out to invite staff to the January 6<sup>th</sup> MDBA meeting to discuss this ordinance. Staff has agreed to attend. The purpose of this memo is to have a brief discussion with Council about this ordinance and better understand the Council's thoughts and/or vision with regard to this ordinance in advance of the meeting on January 6<sup>th</sup> with MDBA. I would also remind Council that we are currently seeking proposals to select a contractor to review and update our City Comprehensive Plan, and this type of item can and will be addressed through this review process.</p>
<b>Fiscal Impact:</b>	
<b>Alternative/ Variations:</b>	
<b>Recommendation:</b>	

**City of Marshall, Minnesota  
Cash & Investments  
11/30/2020**

	<u>Par</u>	<u>Rate</u>
CASH & INVESTMENTS:		
Checking - Bremer	3,606,379.65	0.00%
Money Market - Bremer	6,007,196.96	0.04%
Money Market - Bank of the West	3,378,821.11	0.25%
Money Market - US Bank	2,230,850.88	0.05%
Money Market - Wells Fargo	271,289.88	0.01%
Certificate of Deposit (10/18/2020) 18 months	1,038,834.69	0.40%
Certificate of Deposit (10/18/2020) 18 months	1,038,834.69	0.40%
Certificate of Deposit (10/18/2020) 18 months	1,038,834.69	0.40%
Certificate of Deposit (12/2/2020) 3 months	5,000,000.00	0.35%
Certificate of Deposit (3/2/2021) 6 months	3,000,000.00	0.45%
Certificate of Deposit (8/30/2021) 2 Years	245,000.00	1.75%
Certificate of Deposit (8/30/2021) 2 Years	245,000.00	1.85%
Certificate of Deposit (8/30/2021) 2 Years	245,000.00	1.75%
Certificate of Deposit (8/30/2021) 2 Years	245,000.00	1.75%
Certificate of Deposit (8/30/2021) 2 Years	245,000.00	1.75%
Certificate of Deposit (8/30/2021) 2 Years	245,000.00	1.85%
Certificate of Deposit (9/12/2022) 3 Years	245,000.00	1.80%
Certificate of Deposit (3/14/2022) 2 Years 6 months	245,000.00	1.70%
Certificate of Deposit (9/20/2021) 2 Years	245,000.00	1.70%
Certificate of Deposit (9/13/2021) 2 Years	245,000.00	1.80%
Certificate of Deposit (3/18/2021) 18 Months	245,000.00	1.75%
Investment Portfolio - General Fund	2,746,232.04	
Investment Portfolio - Wastewater Capital Reserve	3,356,086.14	
Investment Portfolio - Endowment Fund	2,073,694.70	
Municipal	330,000.00	0.14%
Municipal	325,000.00	0.24%
Municipal	110,000.00	0.45%
Municipal	140,000.00	0.24%
Municipal	275,000.00	0.20%
Municipal	545,000.00	0.18%
<b>TOTAL CASH &amp; INVESTMENTS</b>	<u><u>39,207,055.43</u></u>	





Marshall, MN

# Council Check Report

By Vendor Name

Date Range: 12/15/2020 - 12/16/2020

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
<b>Bank Code: AP-REG AP</b>						
4549	A & B BUSINESS, INC	12/16/2020	EFT	0.00	435.06	5694
4570	AMAZON	12/15/2020	Regular	0.00	336.47	117792
0018	BORDER STATES ELECTRIC SUPPLY	12/16/2020	EFT	0.00	421.56	5695
6539	BREMER BANK CC	12/15/2020	Regular	0.00	171.44	117794
5351	CENGAGE LEARNING	12/15/2020	Regular	0.00	77.84	117795
4897	CENTER POINT LARGE PRINT	12/15/2020	Regular	0.00	130.00	117796
0875	COMPUTER MAN INC	12/16/2020	EFT	0.00	200.00	5696
6574	GAYLORD BROS INC.	12/15/2020	Regular	0.00	23.65	117797
1271	HENLE PRINTING COMPANY	12/16/2020	EFT	0.00	102.21	5697
6096	INFOGROUP	12/15/2020	Regular	0.00	365.00	117798
4552	INGRAM LIBRARY SERVICES	12/15/2020	Regular	0.00	4,899.13	117799
4526	LUANN ANDERSON	12/15/2020	Regular	0.00	17.82	117802
1539	LYON COUNTY ENVIRONMENTAL OFFICE	12/15/2020	Regular	0.00	15.00	117803
1545	LYON COUNTY HIGHWAY DEPARTMENT	12/15/2020	Regular	0.00	25.44	117804
1633	MARSHALL MUNICIPAL UTILITIES	12/16/2020	EFT	0.00	82,070.57	5698
4980	MENARDS INC	12/15/2020	Regular	0.00	65.90	117805
5925	MIDWEST TAPE	12/15/2020	Regular	0.00	73.51	117806
6234	PERMA-BOUND	12/15/2020	Regular	0.00	673.63	117807
4548	PLUM CREEK LIBRARY SYSTEM	12/15/2020	Regular	0.00	206.00	117808
6688	RAVENSBURGER NORTH AMERICA, INC	12/15/2020	Regular	0.00	224.90	117809
6286	SCHWEEMAN'S CLEANERS, LLP	12/15/2020	Regular	0.00	66.34	117810
2318	SOUTHWEST SANITATION INC.	12/16/2020	EFT	0.00	74.42	5704
6509	VAST BROADBAND	12/15/2020	Regular	0.00	86.33	117811
4489	VERIZON WIRELESS	12/16/2020	EFT	0.00	59.50	5705
4575	WALMART COMMUNITY	12/15/2020	Regular	0.00	42.77	117812
4740	WELLS FARGO-LIBRARY	12/15/2020	Regular	0.00	88.65	117813

**Bank Code AP Summary**

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	55	19	0.00	7,589.82
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	8	7	0.00	83,363.32
	<b>63</b>	<b>26</b>	<b>0.00</b>	<b>90,953.14</b>

### All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	55	19	0.00	7,589.82
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	8	7	0.00	83,363.32
	<b>63</b>	<b>26</b>	<b>0.00</b>	<b>90,953.14</b>

### Fund Summary

Fund	Name	Period	Amount
999	POOLED CASH FUND	12/2020	90,953.14
			<b>90,953.14</b>

--UNAPPROVED --

**MINUTES OF THE  
MARSHALL PLANNING COMMISSION MEETING  
DECEMBER 9, 2020**

**MEMBERS PRESENT:** Edblom, Schroeder, Carstens and Fox

**MEMBERS ABSENT:** Lee and Knieff

**OTHERS PRESENT:** Glenn Bayerkohler, Jason Anderson and Ilya Gutman,

1. The meeting was called to order by Chairman Edblom. He asked for the approval of the minutes of the November 4, 2020, regular meeting of the Marshall Planning Commission. Carstens MADE A MOTION, SECOND BY Fox, to approve the minutes as written. ALL VOTED IN FAVOR OF THE MOTION.
  
2. Gutman explained this is a request by the Owner and Verizon Wireless to build a wireless communication tower taller than allowed by the City Ordinance. This tower is proposed to be 139 feet tall and will be located in an I-2 General Industrial. The Ordinance permits towers up to 75 tall in that district and all towers taller than that require a conditional use permit. Article VI Supplemental Regulations, Division 6 Towers and antennas describes requirements for new towers. This tower seems to comply with all requirements. Staff recommends to recommend to City Council an approval of the request to grant a conditional use permit for a 139' tall communication tower in an I-2 General Industrial District with the following conditions: 1. That the regulations, standards and requirements as set forth in the City Code and as pertains to the class of district in which such premises are located shall be conformed with. 2. That the City reserves the right to revoke the Conditional Use Permit in the event that any person has breached the conditions contained in this permit provided that the City serve the person with written notice specifying items of any default and allow the applicant a reasonable time in which to repair such default. 3. That the property is maintained to conform to the Zoning Code and not cause or create negative impacts to adjacent existing or future properties. 4. That the tower meets all requirements of, and receives all required approval from, FAA or MnDOT Aeronautics. Fox MADE A MOTION, SECOND BY Schroeder to close the public hearing. ALL VOTED IN FAVOR OF THE MOTION. Fox MADE A MOTION, SECOND BY Schroeder to recommend to City Council to approve as recommend by staff. ALL VOTED IN FAVOR OF THE MOTION
  
3. A MOTION WAS MADE BY Schroeder, SECOND BY Carstens to adjourn the meeting. ALL VOTED IN FAVOR. Chairman Edblom declared the meeting adjourned.

Respectfully submitted,  
Chris DeVos, Recording Secretary



**BUILDING PERMIT LIST**  
**December 22, 2020**

APPLICANT	LOCATION ADDRESS	DESCRIPTION OF WORK	VALUATION
GEIHL CONSTRUCTION, INC.	701 JEWETT ST	BUILDING ADDITION	80,000.00
BENNETT, STEVEN W & CAROLYN M	304 WHITNEY ST S	OTHER	4,700.00
HARTS HEATING & REFRIGERATION	108 DONITA AVE	HVAC	7,700.00
MICHAEL SLAGEL CONSTRUCTION LLC	1214 MAIN ST W	WINDOWS / DOORS	18,000.00
DENNIS LOZINSKI CONSTRUCTION	519 FAIRGROUNDS RD	RE-ROOFING	10,900.00
NATH, NEIL P & SANDRA D	804 ELAINE AVE	OVERHEAD GARAGE DOOR	2,200.00
BLOMME, ROBERT	906 POPLAR AVE	WINDOWS / DOORS	8,600.00
PAUL ENGELS CONSTRUCTION LLC	803 BRUCE ST N	EXTERIOR REMODEL	25,300.00
CAMPBELL CONSTRUCTION	1211 SUSAN DR	INTERIOR REMODEL	90,500.00
CHAUNCEY WELVAERT CONSTRUCTION	205 F ST	RE-SIDING	8,950.00
WISDOM, SHUAN L & KRISTA A	1111 BRUCE CIR	INTERIOR REMODEL	3,351.00



**PLUMBING PERMIT LIST**  
**December 22, 2020**

APPLICANT	LOCATION ADDRESS	DESCRIPTION OF WORK	VALUATION
HEARTLAND MECHANICAL, INC.	504 ELIZABETH ST	N/A	0.00
HEARTLAND MECHANICAL, INC.	800 ANDREW ST	NEW BUILDING	0.00
HEARTLAND MECHANICAL, INC.	801 SCOTT CIR	NEW BUILDING	0.00



**SIGN PERMIT LIST**  
**December 22, 2020**

APPLICANT	LOCATION ADDRESS	DESCRIPTION OF WORK	VALUATION
AP Design	600 MAIN ST E	N/A	3,800.00

# 2020 Regular Council Meeting Dates

2<sup>nd</sup> and 4<sup>th</sup> Tuesday of each month \*Unless otherwise stated

5:30 P.M.

Professional Development Room - Marshall Middle School, 401 South Saratoga Street

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## January

1. January 14, 2020
2. January 28, 2020

## February

1. February 11, 2020
2. February 25, 2020 – 4:00 P.M.<sup>1</sup>

## March

1. March 10, 2020
2. March 24, 2020

## April

1. April 14, 2020
2. April 28, 2020

## May

1. May 12, 2020
2. May 26, 2020

## June

1. June 9, 2020
2. June 23, 2020

## July

1. July 14, 2020
2. July 28, 2020

## August

1. August 11, 2020 – 4:00 P.M.<sup>1</sup>
2. August 25, 2020

## September

1. September 8, 2020
2. September 22, 2020

## October

1. October 13, 2020
2. October 27, 2020

## November

1. November 10, 2020
2. November 24, 2020

## December

1. December 8, 2020
2. December 22, 2020

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## 2020 Uniform Election Dates

- February 11, 2020
- February 25, 2020 \* *Precinct Caucus*
- March 3, 2020 \* *Presidential Primary*
- April 14, 2020
- May 12, 2020
- August 11, 2020 \* *Primary Election*
- November 3, 2020 \* *General Election*

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<sup>1</sup> 204C.03 PUBLIC MEETINGS PROHIBITED ON ELECTION DAY. Subdivision 1. School districts; counties; municipalities; special taxing districts. No special taxing district governing body, school board, county board of commissioners, city council, or town supervisors shall conduct a meeting

between 6:00 p.m. and 8:00 p.m. on the day that an election is held within the boundaries of the special taxing district, school district, county, city, or town. As used in this subdivision, "special taxing district" has the meaning given in section 275.066.