

ENTERPRISE FUNDS

REVENUES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
CHARGES FOR SERVICES						
3222	Lease Income	11,855	7,683	11,000	10,640	12,770
3410	Charges for Services-Access	347	--	345	345	345
3470	Sales - Beer	--	--	--	--	--
3472	Bottle Deposits	--	--	--	--	--
3474	Sales - Liquor	--	--	--	--	--
3476	Sales - Wine	--	--	--	--	--
3477	Sales - Tobacco Products	--	--	--	--	--
3478	Sales - Mix	--	--	--	--	--
3479	Sales - Ice	--	--	--	--	--
3480	Sales - Fuel	97,912	81,612	86,000	70,000	75,000
3482	Sales - Non-Alcohol	--	--	--	--	--
3484	Sewer Usage Charges	--	--	--	--	--
3486	Sewer Availability Charges	--	--	--	--	--
TOTAL		110,114	89,295	97,345	80,985	88,115
OTHER						
3490	Transfer - In	10,150	14,200	126,185	116,845	194,325
3650	Misc. Intergovernment Revenue	29,581	24,779	29,000	27,500	27,500
3902	Grants-Improvement Projects	221,044	27,516	1,899,090	1,556,480	2,379,000
3946	Contributions	--	2,738	--	100	--
3950	Interest	--	--	--	--	--
3958	Sale of Fixed Asset	--	--	--	--	--
3960	Miscellaneous/Loan Proceeds	--	--	--	--	--
3965	Refunds and Reimbursements	--	--	--	--	--
TOTAL		260,775	69,233	2,054,275	1,700,925	2,600,825
TOTAL AIRPORT REVENUE		370,889	158,528	2,151,620	1,781,910	2,688,940

BUDGET NOTES

Fund 208 contains all transactions for the operations, maintenance and associated costs of the airport.

REVENUES

- 3222** - lease revenue from hanger lots. The budget for 2021A represents approximately a 20% rate increase.
- 3410** - revenue from runway access fees from private property.
- 3480** - fuel sales receipts.
- 3490** - General Fund transfers to offset operating deficits and the Liquor Fund for local share of improvements.
- 3650** - agreement whereby State of Minnesota pays 75% of airport maintenance cost up to a preset maximum.
- 3902** - federal and state participation for various improvement projects and equipment.

EXPENDITURES PERSONNEL

The amounts in this section represent the actual hours worked by Public Works employees at the airport.

SERVICES

- 1120** - the cost of a public use phone in the A/D building and a line for the credit card reader in the fuel facility.
- 1132** - book entry of depreciation, which is not a cash outlay but is a depreciation of assets. The increase in 2021 is estimated for increased asset value due to the completion of the runway improvement project.
- 1136** - electric for runway lights and natural gas and electric for the A/D building.
- 1142** - engineer attendance at Airport Board meetings and fees for question research per City request.
- 1143** - payment for board members for meeting per diems.
- 1150** - the airport owner/operator liability and allocation of the City's general insurance premiums.
- 1154** - repairs especially to lights, A/D building and equipment repairs.
- 1158** - MCOA dues and MN Flyer subscription.
- 1186** - state license for airport operation.
- 1188, 1189, and 1190** - training or seminar costs for Public Works employees.

EXPENDITURES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
	Full-time Salaries	19,878	24,827	24,625	24,580	25,845
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	12,187	10,584	9,105	9,385	10,130
TOTAL PERSONNEL		32,065	35,411	33,730	33,965	35,975
1101	Public Relations/Promotion	--	--	--	--	--
1102	Printing, Publishing & Advertising	178	453	450	500	475
1103	Community Programs/Activities	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	1,367	1,389	1,400	1,000	1,000
1132	Depreciation	161,041	159,514	164,000	159,750	190,000
1136	Utilities	3,383	3,491	3,750	3,000	3,500
1140	Contract Labor	--	--	--	--	--
1141	Legal Services	--	--	--	--	--
1142	Engineering Services	--	--	1,000	1,000	1,000
1143	Other Expert and Professional	2,130	2,240	2,600	2,680	2,700
1144	Sewer Testing & Monitoring	--	--	--	--	--
1145	Contract Hauling & Disposal	--	--	--	--	--
1147	Freight	--	--	--	--	--
1150	Insurance and Bonds	1,311	1,303	1,450	1,400	1,450
1154	Maintenance and Repair	9,366	6,270	10,000	11,250	10,000
1158	Memberships & Subscriptions	150	220	220	220	220
1160	Books and Reference Material	--	--	--	--	--
1162	Other Charges	--	--	--	--	--
1172	Rental	--	--	--	--	--
1186	Taxes and Licenses	679	400	600	550	550
1188	Travel - Mileage	123	--	--	--	--
1189	Training - Registration	300	395	400	200	400
1190	Lodging, Meals & Per Diem	25	--	100	--	100
1195	Safety Materials and Training	--	--	--	--	--
TOTAL SERVICES		180,053	175,675	185,970	181,550	211,395

Airport Expenditures Continued on Following Page

Fund Type:	ENTERPRISE	
Fund Name & No.	AIRPORT	208-2080

BUDGET NOTES

SUPPLIES

- 1320 - uniform allowance for the employee designated in this fund.
- 1322 - cost of sales for the fuel sold at the fuel facility.
- 1324 - diesel fuel used for airport maintenance.
- 1338 - gasoline used for airport maintenance.
- 1340 - miscellaneous supplies used in the operation and maintenance.

CAPITAL OUTLAY

As an Enterprise Fund, actual capital expenditures are shown as an increase in fixed assets not as expenditures. Therefore, 2018 and 2019 Actual expenditures are not shown here. 2020 and 2021 capital amounts are per the Capital Improvement Program information presented at the back of the respective year's budget document

EXPENDITURES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
1306	Auto Operating Supplies	--	--	--	--	--
1320	Uniforms	335	443	420	420	420
1322	Fuel - Cost of Sales	91,765	72,374	77,400	62,000	66,500
1324	Diesel Fuel	2,202	2,999	3,400	3,000	3,200
1338	Gasoline	594	234	500	250	450
1340	General Supplies	707	491	1,000	500	1,000
1342	Lab Supplies and Expenses	--	--	--	--	--
1345	Printed Forms and Supplies	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1370	Liquor Purchases	--	--	--	--	--
1374	Beer Purchases	--	--	--	--	--
1375	Wine Purchases	--	--	--	--	--
1376	Mix Purchases	--	--	--	--	--
1380	Non-Alcoholic Purchases	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
1392	Miscellaneous Liquor Supplies	--	--	--	--	--
TOTAL SUPPLIES		95,603	76,541	82,720	66,170	71,570
1501	Land	--	--	--	--	--
1502	Improvements	--	--	1,882,200	1,650,000	2,560,000
1510	Equipment	--	--	131,000	9,975	--
TOTAL CAPITAL OUTLAY		0	0	2,013,200	1,659,975	2,560,000
1601	Principal - PFA Loan	--	--	--	--	--
1610	Interest - PFA Loan	--	--	--	--	--
TOTAL DEBT SERVICE		0	0	0	0	0
1790	Transfers Out	--	--	--	--	--
TOTAL TRANSFERS		0	0	0	0	0
1400	Cash Over/Short	--	--	--	--	--
1402	Bad Debts	--	--	--	--	--
1801	Deposit Refunds	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
TOTAL OTHER		0	0	0	0	0
TOTAL AIRPORT EXPENDITURES		307,721	287,627	2,315,620	1,941,660	2,878,940

REVENUES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
CHARGES FOR SERVICES						
3222	Lease Income	8,840	4,420	8,840	8,840	8,840
3410	Charges for Services	--	--	--	--	--
3470	Sales - Beer	--	--	--	--	--
3472	Bottle Deposits	--	--	--	--	--
3474	Sales - Liquor	--	--	--	--	--
3476	Sales - Wine	--	--	--	--	--
3477	Sales - Tobacco Products	--	--	--	--	--
3478	Sales - Mix	--	--	--	--	--
3479	Sales - Ice	--	--	--	--	--
3480	Sales - Miscellaneous	--	--	--	--	--
3482	Sales - Non-Alcohol	--	--	--	--	--
3484	Sewer Usage Charges	1,325,725	1,351,645	1,350,000	1,285,000	1,280,000
3486	Sewer Availability Charges	48,300	49,300	50,000	28,000	50,000
TOTAL		1,382,865	1,405,365	1,408,840	1,321,840	1,338,840
OTHER						
3490	Transfer - In	--	--	--	--	--
3650	Misc. Intergovernment Revenue	--	--	--	--	--
3902	Grants	1,279	385	--	--	--
3946	Contributions	--	--	--	--	--
3950	Interest	8,671	18,496	7,500	9,000	8,000
3950	Trunk Fee Revenue	--	--	--	--	--
3960	Miscellaneous Income	3,325	3,565	--	12,250	10,000
3965	Refunds and Reimbursements	52,572	--	--	--	--
TOTAL		65,847	22,446	7,500	21,250	18,000
TOTAL SEWER REVENUE		1,448,712	1,427,811	1,416,340	1,343,090	1,356,840

BUDGET NOTES

This fund accounts for the operation and maintenance of the sanitary sewer system. Although the fund is financially sound, a major expansion was recently completed and there is potential for large unexpected expenses from sewer main collapses.

REVENUES

- 3222** - rental income on agricultural land owned and used for bio-solid application.
- 3484** - sewer usage fees show an increase related to the rate adjustments needed to finance the new facility. A Covid19 reduction in volume.
- 3486** - sewer availability charges. Increasing costs and major expansion require current and future rate increases.
- 3960** - shows an increase for dumping fees from private septage haulers.
- 3965** - 2018A is receipts of settlements in the class action suit regarding the damage caused by "flushable" wipes.

EXPENDITURES

PERSONNEL: This section represents the hours worked by the Public Works employees plus benefits for three employees,

SERVICES

- 1120** - telephone service for the plant and lift station alarm. This shows a 2021 increase for cellular charges for the SCADA.
- 1132** - depreciation, which is not current cash expenditures.
- 1136** - treatment plant and lift station electric along with natural gas for the plant and a portion of the shop utilities.
- 1142** - engineering costs for consultations and minor projects.
- 1143** - primarily for share of audit expenses.
- 1144** - influent and effluent testing and well monitoring testing.
- 1145** - contract hauling of the bio-solids in the future when the reed beds are full.
- 1150** - allocated share of liability, property, and vehicle and workers compensation insurance.
- 1154** - maintenance and repair on the plant, collection system and the department equipment. Increase in 2018A for sinkhole repairs. 2020 and 2021 is increased to what appears to be the new normal.
- 1186** - various certification and permit fees the largest of which is the permit fee required by the M.P.C.A.
- 1188, 1189 and 1190** - training required to maintain operator licenses by employees.

EXPENDITURES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
	Full-time Salaries	208,938	223,855	226,800	226,350	238,020
	Part-time & Seasonal Salaries	2,220	--	1,095	1,090	1,145
	Overtime Salaries	7,504	4,191	7,300	7,320	7,695
	Fringe Benefits	119,885	82,665	85,655	88,170	95,040
TOTAL PERSONNEL		338,547	310,711	320,850	322,930	341,900
1101	Public Relations/Promotion	--	--	--	--	--
1102	Printing, Publishing & Advertising	74	--	75	75	75
1103	Community Programs/Activities	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	2,626	3,162	3,650	3,600	6,750
1132	Depreciation	601,752	640,826	602,000	642,000	642,000
1136	Utilities	102,994	98,484	105,000	100,000	102,500
1140	Contract Labor	--	--	--	--	--
1141	Legal Services	--	--	--	--	--
1142	Engineering Services	--	4,836	3,000	4,250	4,250
1143	Other Expert and Professional	4,780	4,900	11,700	8,250	--
1144	Sewer Testing & Monitoring	25,903	26,916	28,000	25,000	27,000
1145	Contract Hauling & Disposal	--	--	--	--	--
1147	Freight	--	--	--	--	--
1150	Insurance and Bonds	24,402	24,737	27,000	27,950	29,000
1154	Maintenance and Repair	116,880	84,502	100,000	87,500	100,000
1158	Memberships & Subscriptions	915	830	950	950	950
1160	Books and Reference Material	--	--	--	--	--
1162	Other Charges	--	--	500	6,000	500
1172	Rental	--	--	--	--	--
1186	Taxes and Licenses	8,385	9,389	9,400	9,500	10,000
1188	Travel - Mileage	--	--	75	--	75
1189	Training - Registration	2,630	2,421	2,500	2,500	4,500
1190	Lodging, Meals & Per Diem	--	15	150	--	150
1195	Safety Materials and Training	--	--	250	--	250
TOTAL SERVICES		891,341	901,018	894,250	917,575	928,000

Sanitary Sewer Expenditures Continued on Following Page

BUDGET NOTES

SUPPLIES

1320 - uniform allowance for three employees allocated to this fund.

1324 - diesel for the jetter truck.

1338 - gasoline for the department pickups, other vehicles and equipment used.

1340 - supplies for the maintenance of the system such as degreaser and other supplies.

1342 - lab supplies and materials used for the testing and monitoring of the plant.

1382 - for the purchase of any small tools used in the operation or maintenance of the system.

1392 - for the purchase of chemicals used in the wastewater treatment facility. The large increase that began in 2013 is for aluminum sulfate that is required to bring the phosphorus levels down to the stringent requirements that the plant is under. The amount has been adjusted up beginning in 2019R and continued to reflect anticipated usage.

CAPITAL OUTLAY

As an Enterprise Fund, actual capital expenditures are shown as an increase in fixed assets not as expenditures. Therefore, 2018 and 2019 Actual expenditures are not shown here. 2020A and 2021A have amounts for items listed in the CIP section at the back of each year's budget document.

DEBT SERVICE

1610 - interest payments on the loan for construction of the treatment facility and the bond sold for the phosphorus reduction project. The large amount in 1601 is for premium payments which goes to reduce the loan balance in the financial report, which is why 2018 and 2019 Actual do not show an amount.

EXPENDITURES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
1306	Auto Operating Supplies	--	--	--	--	--
1320	Uniforms	1,525	1,810	2,000	2,500	2,500
1322	Commodities for Resale-Snacks	--	--	--	--	--
1324	Diesel Fuel	2,671	2,903	3,250	1,725	3,250
1338	Gasoline	2,245	2,212	2,200	2,500	2,500
1340	General Supplies	6,629	13,328	7,250	6,500	7,250
1342	Lab Supplies and Expenses	4,635	8,758	5,000	3,000	5,000
1345	Printed Forms and Supplies	--	--	--	--	--
1358	Office Supplies	280	829	500	350	500
1370	Liquor Purchases	--	--	--	--	--
1374	Beer Purchases	--	--	--	--	--
1375	Wine Purchases	--	--	--	--	--
1376	Mix Purchases	--	--	--	--	--
1380	Non-Alcoholic Purchases	--	--	--	--	--
1382	Small Tools and Equipment	393	249	500	--	500
1392	Chemical Supplies	56,374	76,419	80,000	71,750	80,000
TOTAL SUPPLIES		74,752	106,508	100,700	88,325	101,500
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	36,500	36,000
1510	Equipment	--	--	321,500	285,000	178,000
TOTAL CAPITAL OUTLAY		0	0	321,500	321,500	214,000
1601	Principal - Loans	--	--	415,000	422,000	430,000
1610	Interest - Loans	286,178	279,574	278,500	271,500	263,000
TOTAL DEBT SERVICE		286,178	279,574	693,500	693,500	693,000
1790	Transfers Out	--	--	--	--	--
TOTAL TRANSFERS		0	0	0	0	0
1400	Cash Over/Short	--	--	--	--	--
1402	Bad Debts	--	--	--	--	--
1801	Deposit Refunds	--	--	--	--	--
1820	Refunds and Reimbursements	495	267	--	--	--
TOTAL OTHER		495	267	0	0	0
TOTAL SEWER EXPENDITURES		1,591,313	1,598,078	2,330,800	2,343,830	2,278,400

REVENUES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
CHARGES FOR SERVICES						
3222	Lease Income	--	--	--	--	--
3410	Charges for Services	10	275	20	100	100
3470	Sales - Beer	1,997,906	2,145,868	2,300,000	2,771,300	2,530,000
3472	Bottle Deposits	1,003	794	900	600	750
3474	Sales - Liquor	1,365,859	1,478,993	1,600,000	1,882,500	1,741,250
3476	Sales - Wine	465,723	501,850	500,000	588,000	544,000
3477	Sales - Tobacco Products	119,949	136,690	134,000	200,625	167,300
3478	Sales - Mix	55,044	60,941	62,000	84,100	73,000
3479	Sales - Ice	15,819	15,619	20,000	22,550	21,250
3480	Sales - Miscellaneous	16,232	15,333	17,000	25,000	2,100
3482	Sales - Non-Alcohol	5,045	9,027	9,300	12,700	11,000
3484	Sewer Usage Charges	--	--	--	--	--
3486	Sewer Availability Charges	--	--	--	--	--
TOTAL		4,042,590	4,365,390	4,643,220	5,587,475	5,090,750
OTHER						
3490	Transfer - In	--	--	--	--	--
3650	Misc. Intergovernment Revenue	--	--	--	--	--
3902	State Grant - A/D Building	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3950	Interest	26,935	77,101	24,000	30,000	20,000
3950	Interest on Liquor Store Sale	--	--	--	--	--
3960	Miscellaneous Income	1,964	476	--	--	--
3965	Refunds and Reimbursements	--	--	--	--	--
TOTAL		28,899	77,577	24,000	30,000	20,000
TOTAL LIQUOR REVENUE		4,071,489	4,442,967	4,667,220	5,617,475	5,110,750

BUDGET NOTES**REVENUE**

The 2020 Revised sales figures have been adjusted based on the 2020 YTD actual results. 2020 sales were over 20% higher due to Covid19 that the 2021 sales are budgeted with anticipated cost increases and reduced sales activity.

EXPENDITURES

PERSONNEL: Personnel is based on actual cost and estimates for 2020 and the projected scheduling for 2021. This section includes the Liquor Manager, 2 lead-clerks, part-time sales clerks and allocated finance department costs. 2019A shows an increase for an assistant manager that has been discussed for many years and 2020 includes a full year of the assistant manager's wages.

SERVICES

1101 - expenditures primarily to the Chamber to enhance the image of the City and community which was reduced in 2020R for Covid19 reasons.

1102 - legal publications and commercial advertising to promote the store.

1118 - carpet mats and for carpet cleaning.

1120 - telephone and internet, for ordinary use and for the credit card system.

1132 - depreciation of the store and equipment.

1143 - a share of the audit expense and maintenance agreement for the sales computer and coolers.

1147 - freight on merchandise delivery.

1150 - dram shop, liability, property and workers comp insurance premiums.

1154 - repairs of the store and equipment. This shows a decrease for 2020R and 2021 to reflect current costs.

1158 - dues for liquor retail associations and subscriptions.

1186 - state and federal required licenses and certificates.

1188, 1189, and 1190 - expenses incurred in staff training.

EXPENDITURES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
	Full-time Salaries	128,035	151,968	170,285	181,870	182,340
	Part-time & Seasonal Salaries	144,006	141,857	163,020	170,355	177,170
	Overtime Salaries	441	439	2,000	2,000	2,000
	Fringe Benefits	77,848	58,260	84,245	92,180	91,715
TOTAL PERSONNEL		350,330	352,524	419,550	446,405	453,225
1101	Public Relations/Promotion	18,464	19,828	27,000	17,775	25,000
1102	Printing, Publishing & Advertising	6,457	7,087	8,000	5,500	6,750
1103	Community Programs/Activities	--	--	200	--	200
1118	Cleaning and Waste Removal	--	--	150	--	150
1120	Telephone and Postage	2,098	2,382	2,400	3,000	2,700
1132	Depreciation	39,666	39,903	40,000	40,000	40,000
1136	Utilities	38,732	34,228	38,000	36,000	37,000
1140	Contract Labor	--	--	200	--	200
1141	Legal Services	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	5,975	7,081	9,400	10,500	10,500
1144	Sewer Testing & Monitoring	--	--	--	--	--
1145	Contract Hauling & Disposal	--	--	--	--	--
1147	Freight	23,568	26,139	26,000	30,300	28,500
1150	Insurance and Bonds	19,973	18,570	23,000	23,000	22,000
1154	Maintenance and Repair	18,917	32,248	38,000	27,500	29,000
1158	Memberships & Subscriptions	3,060	3,364	4,600	4,400	4,800
1160	Books and Reference Material	--	--	--	--	--
1162	Other Charges	64	--	100	--	50
1172	Rental	--	--	--	--	--
1186	Taxes and Licenses	2,417	2,424	2,500	2,500	2,500
1188	Travel - Mileage	--	--	500	100	500
1189	Training - Registration	330	165	500	300	500
1190	Lodging, Meals & Per Diem	655	540	1,200	300	1,200
1195	Safety Materials and Training	--	--	--	--	--
TOTAL SERVICES		180,376	193,959	221,750	201,175	211,550

Liquor Expenditures Continue on Following Page

BUDGET NOTES

SUPPLIES

- 1320** - the cost of providing shirts, smocks and sweatshirts for employees.
1322 - miscellaneous items for resale such as ice, can coolers, corkscrews and other similar items.
1340 - cash register tape, ribbons, cleaning supplies, security tapes and water and cooler rental.
1370 through 1380 - the cost of goods sold for the various types of products. The Cost of Goods Sold (COGS) percentage for 2020 and 2021 is set based on the 2019 actual percentage. The actual COGS percentage will not be known until the inventory adjustment is made after the end of the year. The variations that are estimated here are based on the large increase in volume due to Covid19 quarantines.
1392 – supplies directly related to items sold such as bags and gift baskets and bags.

CAPITAL OUTLAY

- As an Enterprise Fund, actual capital expenditures are shown as an increase in fixed assets not as expenditures. Therefore, 2018 and 2019 Actual expenditures are not shown here in the expenditure section of the budget.
1510 - 20120A and 2021A have amounts as listed in the CIP section at the back of each year's respective budget document.

DEBT SERVICE

This is actually the debt service for the Public Safety Building for the City.

TRANSFERS

- 1790** - amounts in this section represent transfers to the Airport fund for the City's portion of the airport improvements, donations to the Community Beautification Committee, and the General Fund when needed. The increase in 2020 includes a \$75,000 and a \$82,500 in 2021 transfer to the General Fund to reduce the required levy. It is hoped that the entire amount will not be needed in order to balance the budget. The majority of the rest of the transfer is to pay for the City's share of the Airport projects.

OTHER

- 1400** - cash over or short from cash register.
1402 - NSF checks that end up uncollectible.
1801 - refund of deposits on cases and kegs.
1820 - credit card sales discount and processing charges.

EXPENDITURES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
1306	Auto Operating Supplies	--	--	--	--	--
1320	Uniforms	653	--	900	900	1,000
1322	Items for Resale	17,987	17,675	20,800	25,500	23,500
1324	Diesel Fuel	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	8,441	13,327	8,500	7,500	8,000
1345	Printed Forms and Supplies	--	--	100	--	100
1358	Office Supplies	82	110	750	150	300
1370	Liquor Purchases	997,637	1,115,893	1,168,700	1,393,000	1,280,850
1374	Beer Purchases	1,520,370	1,660,343	1,750,300	2,100,000	1,925,650
1375	Wine Purchases	289,320	331,220	315,000	364,000	340,000
1376	Mix Purchases	36,068	41,362	40,600	55,000	47,800
1377	Tobacco Products Purchases	101,988	119,842	113,900	165,000	139,500
1380	Non-Alcoholic Purchases	3,343	4,805	6,200	7,000	6,600
1382	Small Tools and Equipment	2,002	321	1,000	--	1,000
1392	Miscellaneous Liquor Supplies	4,953	5,204	6,100	5,500	4,750
TOTAL SUPPLIES		2,982,844	3,310,102	3,432,850	4,123,550	3,779,050
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	5,000	5,000	5,000
TOTAL CAPITAL OUTLAY		0	0	5,000	5,000	5,000
1601	Principal - Public Safety Building	--	--	115,000	115,000	120,000
1610	Interest	--	--	41,750	41,750	37,500
TOTAL DEBT SERVICE		0	0	156,750	156,750	157,500
1790	Transfers Out	171,440	162,270	190,610	175,995	316,000
TOTAL TRANSFERS		171,440	162,270	190,610	175,995	316,000
1400	Cash Over/Short	334	124	250	400	350
1402	Bad Debts	52	183	150	100	150
1801	Deposit Refunds	--	--	--	--	--
1820	Refunds and Reimbursements	34,100	78,202	45,000	75,000	70,000
TOTAL OTHER		34,486	78,509	45,400	75,500	70,500
TOTAL LIQUOR EXPENDITURES		3,719,476	4,097,364	4,471,910	5,184,375	4,992,825

REVENUES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
<u>CHARGES FOR SERVICES</u>						
3222	Lease Income	--	--	--	--	--
3410	Charges for Services	--	--	--	--	--
3470	Sales - Beer	--	--	--	--	--
3472	Bottle Deposits	--	--	--	--	--
3474	Sales - Liquor	--	--	--	--	--
3476	Sales - Wine	--	--	--	--	--
3477	Sales - Tobacco Products	--	--	--	--	--
3478	Sales - Mix	--	--	--	--	--
3479	Sales - Ice	--	--	--	--	--
3480	Sales - Miscellaneous	--	--	--	--	--
3482	Trunk Fee Revenues	--	--	--	--	--
3484	Sewer Usage Charges	--	--	--	--	--
3486	Sewer Availability Charges	--	--	--	--	--
TOTAL		0	0	0	0	0
<u>OTHER</u>						
3490	Transfer - In	--	--	--	--	--
3650	Misc. Intergovernment Revenue	--	--	--	--	--
3902	State Grant - A/D Building	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3950	Interest	1,724	5,116	1,500	1,500	1,200
3950	Trunk Fee Revenue	--	--	--	--	--
3960	Miscellaneous Income	--	--	--	--	--
3965	Refunds and Reimbursements	--	--	--	--	--
TOTAL		1,724	5,116	1,500	1,500	1,200
TOTAL TRUNK REVENUE		1,724	5,116	1,500	1,500	1,200

BUDGET NOTES

This fund accounts for the transactions of sanitary sewer trunk fees. Trunk fees are established to collect money from land development that benefits from prior infrastructure improvements as that land is developed.

REVENUES

3482 - trunk fee collected on land as developed.

3950 - interest income.

EXPENDITURES

PERSONNEL

This fund is for the collection of fees and disbursement of the money for debt service as needed. As such there is no personnel expenses incurred.

EXPENDITURES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
TOTAL PERSONNEL		0	0	0	0	0
1101	Public Relations/Promotion	--	--	--	--	--
1102	Printing, Publishing & Advertising	--	--	--	--	--
1103	Community Programs/Activities	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1132	Depreciation	--	--	--	--	--
1136	Utilities	--	--	--	--	--
1140	Contract Labor	--	--	--	--	--
1141	Legal Services	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	--	--	--	--	--
1144	Sewer Testing & Monitoring	--	--	--	--	--
1145	Contract Hauling & Disposal	--	--	--	--	--
1147	Freight	--	--	--	--	--
1150	Insurance and Bonds	--	--	--	--	--
1154	Maintenance and Repair	--	--	--	--	--
1158	Memberships & Subscriptions	--	--	--	--	--
1160	Books and Reference Material	--	--	--	--	--
1162	Other Charges	--	--	--	--	--
1172	Rental	--	--	--	--	--
1186	Taxes and Licenses	--	--	--	--	--
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
1190	Lodging, Meals & Per Diem	--	--	--	--	--
1195	Safety Materials and Training	--	--	--	--	--
TOTAL SERVICES		0	0	0	0	0

Sewer Trunk Fund Expenditures Continued on Following Page

Fund Type:	ENTERPRISE
Fund Name & No.	SEWER TRUNK FEES 704-7040

BUDGET NOTES

DEBT SERVICE

1610 - At this point, there is no budget for expenditures to be made from this fund. As additional debt service payments are made, the money in this fund will be used for direct debt service payments or as transfers to the corresponding project debt service funds.

EXPENDITURES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
1306	Auto Operating Supplies	--	--	--	--	--
1320	Uniforms	--	--	--	--	--
1322	Commodities for Resale-Snacks	--	--	--	--	--
1324	Diesel Fuel	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	--	--	--	--
1342	Lab Supplies and Expenses	--	--	--	--	--
1345	Printed Forms and Supplies	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1370	Liquor Purchases	--	--	--	--	--
1374	Beer Purchases	--	--	--	--	--
1375	Wine Purchases	--	--	--	--	--
1376	Mix Purchases	--	--	--	--	--
1380	Non-Alcoholic Purchases	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
1392	Miscellaneous Liquor Supplies	--	--	--	--	--
TOTAL SUPPLIES		0	0	0	0	0
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
TOTAL CAPITAL OUTLAY		0	0	0	0	0
1601	Principal - PFA Loan	--	--	--	--	--
1610	Interest - PFA Loan	--	--	--	--	--
TOTAL DEBT SERVICE		0	0	0	0	0
1790	Transfers Out	--	--	--	--	--
TOTAL TRANSFERS		0	0	0	0	0
1400	Cash Over/Short	--	--	--	--	--
1402	Bad Debts	--	--	--	--	--
1801	Deposit Refunds	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
TOTAL OTHER		0	0	0	0	0
TOTAL TRUNK EXPENDITURES		0	0	0	0	0

