

4/21/2021

CITY OF COLERAINE  
REVENUE BUDGET

ACCOUNT	2019 Budget		2019 actual (12/31/19)		2020 Budget		2020 Actual (12/31/20)		2021 Approved Budget		2021 Actual (3/31/21)		variance	notes for 2022 Proposed Budget
<b>Property Taxes</b>		<b>\$547,856.00</b>		<b>\$670,192.61</b>		<b>\$701,450.00</b>		<b>\$704,075.15</b>		<b>\$736,523.00</b>		<b>\$7,353.84</b>	<b>-99.00%</b>	
current taxes	\$547,856.00		\$539,263.62		\$701,450.00		\$561,574.93				\$5,060.50			
taconite relief			\$56,852.11				\$54,732.18				\$7.89			
fiscal disparity			\$71,295.81				\$75,483.35				\$2,276.91			
Penalty & Interest		<b>\$0.00</b>	\$1,471.43				\$1,445.58							
other credits			\$1,309.64				\$1,374.28							
Excess TIF		<b>\$0.00</b>	\$31,374.23				\$9,464.83				\$8.54			
<b>Local Gov't Aid</b>		<b>\$411,388.00</b>		<b>\$411,388.00</b>		<b>\$435,034.00</b>		<b>\$435,034.00</b>		<b>\$445,438.00</b>			<b>-100.00%</b>	
<b>Taconite Municipal Aid</b>		<b>\$90,000.00</b>	\$84,269.00	<b>\$94,209.00</b>	<b>\$91,124.00</b>	<b>\$110,001.00</b>	\$91,144.08	<b>\$110,021.08</b>		<b>\$89,905.00</b>			<b>-100.00%</b>	
includes State Aid-excess school levy			\$9,940.00		<b>\$18,877.00</b>		18,877							
Small Cities Assis (done)		<b>\$0.00</b>												
<b>PERA Aid</b>		<b>\$2,071.00</b>		<b>\$2,071.00</b>	<b>\$0.00</b>									
<b>Special Assess to Gen fund</b>		<b>\$2,500.00</b>		<b>\$1,308.72</b>			\$837.56	<b>\$3,257.40</b>						
<b>Library</b>	\$87,950.00			<b>\$98,949.15</b>	<b>\$90,588.00</b>		<b>\$94,424.19</b>		<b>\$95,117.00</b>		<b>\$10,615.61</b>	<b>-88.84%</b>		
current taxes			\$69,573.10		<b>\$90,588.00</b>		\$70,326.90				\$320.76			
fiscal disparity			\$9,208.43				\$9,055.09				\$294.05			
taconite relief			\$7,164.08				\$7,683.06				\$0.80			
other misc credits			\$2.06				\$61.75							
donations			\$2,113.97											
grants (restricted)			\$2,576.00				\$1,000.00				\$10,000.00			
library use fees			\$7,566.86				\$5,560.15							
misc reimbursements			\$744.65				\$737.24							
Rural levy	\$133,163.00		\$0.00											
<b>Set aside to pay Golf Course Bond</b>		<b>\$140,000.00</b>		<b>\$115,702.20</b>	<b>\$140,000.00</b>		<b>\$123,283.77</b>		<b>\$140,000.00</b>		<b>\$254.60</b>	<b>-99.82%</b>		
TIF City Share (to pay GC Bond)														
TIF 100% GC to City	\$65,000.00		\$62,793.28		<b>\$65,000.00</b>		\$70,085.29				\$72.27			
TIF 20% to City - Wildwood	\$50,000.00		\$49,045.70		<b>\$50,000.00</b>		\$48,499.64				\$182.33			
TIF taconite relief			\$3,863.22				\$4,698.84							
fee from Golf Course Mgmt Gr	\$25,000.00				<b>\$25,000.00</b>									
<b>TOTAL</b>		<b>\$1,193,815.00</b>		<b>\$1,425,194.91</b>		<b>\$1,477,073.00</b>		<b>\$1,470,095.59</b>		<b>\$1,506,983.00</b>		<b>\$18,224.05</b>	<b>-\$0.99</b>	<b>\$0.00</b>



ACCOUNT	2019 Budget		2019 actual		2020 Budget		2020 Actual (12/31/20)		2021 Approved Budget		2021 Actual (3/31/21)		variance	notes for 2022 Proposed Budget
<b>OPERATIONS</b>		<b>\$20,600.00</b>												
<b>General Operations</b>		<b>\$20,600.00</b>		<b>\$73,283.10</b>		<b>\$31,300.00</b>		<b>\$49,830.68</b>		<b>\$28,800.00</b>		<b>\$6,919.63</b>	<b>-75.97%</b>	
License/Permit/filing rental certs	\$6,000.00		\$7,115.00		\$6,000.00		\$7,464.00		\$6,000.00		\$1,930.00		-67.83%	
Interest on Checking	\$1,200.00		\$1,682.22		\$1,300.00		\$1,515.28		\$1,300.00		\$296.38		-77.20%	
Rentals <b>cc rental / park</b>	\$3,000.00		\$4,250.00		\$3,000.00		\$1,150.00		\$3,000.00		\$225.00		-92.50%	
Misc. <b>athletic fld charitable gam</b>	\$1,000.00		\$803.82		\$1,000.00		\$8,783.57		\$1,000.00		\$875.45		-12.46%	
Lease of Old Fire Hall	\$2,500.00		\$6,000.00		\$6,000.00		\$6,700.00		\$0.00					
Beach - Lifeguard Reimburse	\$1,500.00				\$1,500.00		\$1,500.00		\$1,500.00				-100.00%	
Franchise fees	\$5,400.00		\$53,432.06		\$12,500.00		\$19,934.48		\$16,000.00		\$3,592.80		-77.55%	
Land Sale Receipts							\$2,783.35							
<b>Donations</b>		<b>\$0.00</b>		<b>\$938.00</b>			<b>\$1,287.44</b>	<b>\$1,287.44</b>						
<b>Equipment /Insurance Reimbursement</b>		<b>\$0.00</b>		<b>\$62,335.62</b>			<b>\$25,509.60</b>	<b>\$25,509.60</b>						
<b>Grants-reimbursements</b>		<b>\$0.00</b>										<b>\$11,250.00</b>		
<b>Historical Society Grant (restricted)</b>		<b>\$0.00</b>		<b>\$7,630.00</b>								<b>\$36,629.00</b>		
<b>Cotton Park donations (restricted)</b>				<b>\$1,050.00</b>			<b>\$1,034.00</b>	<b>\$1,034.00</b>						
<b>Longyear Park donations (restricted)</b>							<b>\$1,287.44</b>	<b>\$1,287.44</b>						
<b>Police Protection</b>		<b>\$58,500.00</b>		<b>\$70,959.34</b>		<b>\$58,500.00</b>		<b>\$61,514.50</b>		<b>\$58,500.00</b>		<b>\$16,162.03</b>	<b>-72.37%</b>	
Liason reimburse & other reimb	\$34,000.00		\$40,218.65		\$34,000.00		\$30,711.97		\$34,000.00		\$15,489.63		-119.50%	
Police Training reimbursement	\$0.00		\$3,976.21				\$2,370.75							
County and admin <b>fin</b> s (?)	\$4,500.00		\$4,889.30		\$4,500.00		\$3,349.98		\$4,500.00		\$672.40		-85.06%	
Police State Aid	\$20,000.00		\$21,650.18		\$20,000.00		\$25,081.80		\$20,000.00				-100.00%	
Police Ins reimburse	\$0.00													
permit to purchase			\$225.00											
<b>Police Equipment</b>		<b>\$4,500.00</b>		<b>\$9,422.27</b>		<b>\$4,500.00</b>		<b>\$34,499.78</b>	<b>\$4,500.00</b>	<b>\$4,500.00</b>		<b>\$682.41</b>	<b>-84.84%</b>	
Abandoned Property/forteiture (restricted)		<b>\$0.00</b>	\$4,533.00											
New Squad receipts							\$31,144.75							
County and admin fines			\$4,889.27		\$4,500.00		\$3,355.03				\$682.41			
<b>Log Church Income</b>		<b>\$950.00</b>		\$125.00		<b>\$250.00</b>	\$375.00	<b>\$375.00</b>		<b>\$250.00</b>			-100.00%	
BCBS - Insurance						<b>\$13,400.00</b>		<b>\$14,148.69</b>		<b>\$13,400.00</b>		<b>\$5,533.50</b>	<b>-58.71%</b>	
Active		\$23,000.00		\$5,751.92	\$4,900.00		\$4,509.69				\$2,245.56			
Retiree health & dental		\$10,269.00		\$8,684.64	\$8,500.00		\$9,639.00				\$3,287.94			
<b>TOTAL</b>		<b>\$138,419.00</b>		<b>\$240,179.89</b>		<b>\$107,950.00</b>		<b>\$189,487.13</b>		<b>\$105,450.00</b>		<b>\$77,176.57</b>	<b>-26.81%</b>	<b>\$0.00</b>
<b>TOTAL REVENUE:</b>		<b>\$1,332,234.00</b>		<b>\$1,665,374.80</b>		<b>\$1,585,023.00</b>		<b>\$1,659,582.72</b>		<b>\$1,612,433.00</b>		<b>\$95,400.62</b>	<b>-94.08%</b>	<b>\$0.00</b>



4/21/2021

CITY OF COLERAINE  
Budget & Expenditure Worksheet

ACCOUNT	2019 Budget		2019 actual 12.31.19		2020 Budget		2020 Actual (12/31/20)		2021 Budget		2021 Actual (3/31/21)		Variance	notes for 2022 Proposed Budget
Administration		\$50,550.00		\$48,407.13		\$54,700.00		\$64,195.61		\$66,050.00		\$10,625.63	-83.91%	
Wages	\$12,000.00		\$12,800.00		\$12,400.00		\$12,600.00		\$19,800.00		\$4,157.65		-79.00%	
benefits			\$1,917.03				\$1,853.55		\$2,900.00		\$572.81			
WC insurance	\$300.00		\$110.08		\$150.00		\$138.31		\$150.00				-100.00%	
liability Insurance	\$11,000.00		\$9,420.00		\$9,600.00		\$9,868.00		\$9,900.00				-100.00%	
supplies			\$430.11		\$300.00		\$870.78		\$300.00		\$495.31		65.10%	
Training, Misc/dues	\$3,450.00		\$5,228.54		\$3,450.00		\$3,893.00		\$4,000.00		\$1,552.31		-61.19%	
Legal fees			\$551.50		\$1,000.00		\$107.50		\$1,000.00		\$292.50		-70.75%	
consultant/engineering fees	\$20,000.00		\$16,199.00		\$20,000.00		\$19,797.50		\$20,000.00		\$240.00		-98.80%	
Web Page/publications	\$3,800.00		\$1,750.87		\$3,800.00		\$4,167.42		\$6,000.00		\$171.00		-97.15%	
Property taxes (old FH)							\$3,792.00							
Elections	\$0.00		\$1,367.20		\$4,000.00		\$2,869.77		\$2,000.00		\$2,678.51		33.93%	
Computer support							\$3,602.18				\$465.54			
Office Equipment							\$635.60							
Office		\$145,878.00		\$177,194.51		\$172,390.00		\$161,525.26		\$165,850.00		\$46,168.24	-72.16%	
Health/Dental	\$30,000.00		\$42,171.77		\$35,000.00		\$35,263.75		\$30,000.00		\$16,724.30		-44.25%	
Wages (2)	\$74,000.00		\$75,879.75		\$78,000.00		\$63,495.45		\$83,000.00		\$18,790.28		-77.36%	
Overtime	\$8,000.00		\$18,273.56		\$13,000.00		\$18,841.78		\$15,000.00		\$4,456.78		-70.29%	
Benefits-ss/mc/pera														
SS/MC 7.65%	\$6,474.00		\$7,204.29		\$7,115.00		\$6,339.99		\$7,800.00		\$1,778.38		-77.20%	
PERA 7.25%-7.5%	\$6,354.00		\$7,063.06		\$6,975.00		\$6,175.25		\$7,350.00		\$1,743.50		-76.28%	
WC insurance	\$800.00		\$648.83		\$700.00		\$790.06		\$800.00				-100.00%	
liability Insurance	\$3,800.00		\$3,382.00		\$3,400.00		\$4,530.00		\$4,600.00				-100.00%	
Auditing/acctg services	\$1,600.00		\$1,670.00		\$1,700.00		\$1,710.00		\$1,800.00				-100.00%	
Phone	\$3,000.00		\$3,777.48		\$3,300.00		\$3,827.97		\$3,500.00		\$991.89		-71.66%	
Supplies	\$1,500.00		\$5,385.56		\$3,000.00		\$4,738.60		\$3,000.00		\$744.68		-75.18%	
Training/dues	\$2,850.00		\$4,185.62		\$4,000.00		\$2,501.77		\$4,000.00		\$205.00		-94.88%	
Postage	\$1,000.00		\$1,467.28		\$1,200.00		\$1,585.60		\$1,500.00		\$66.55		-95.56%	
Publications, Website maint, computer support	\$2,000.00		\$1,579.50		\$2,000.00		\$1,205.00		\$500.00		\$259.21		-48.16%	
temp location lease			\$1,331.25											
Equip.Maint/copier	\$3,000.00		\$2,361.84		\$2,000.00		\$1,813.47		\$2,000.00		\$407.67		-79.62%	
Misc	\$1,500.00		\$812.72		\$1,000.00		\$1,016.59		\$1,000.00				-100.00%	
new computers/upgrade new server					\$10,000.00		\$7,689.98							

ACCOUNT	2019 Budget		2019 actual 12.31.19		2020 Budget		2020 Actual (12/31/20)		2021 Budget		2021 Actual (3/31/21)		Variance	notes for 2022 Proposed Budget	
Attorney		\$18,800.00		\$15,687.50		\$16,000.00		\$16,112.50		\$16,000.00		\$4,200.00	-73.75%		
Retainer	\$12,000.00		\$12,000.00		\$12,000.00		\$12,000.00		\$12,000.00		\$3,000.00		-75.00%		
Legal fees	\$6,800.00		\$3,687.50		\$4,000.00		\$4,112.50		\$4,000.00		\$1,200.00		-70.00%		
City Hall / CC		\$21,600.00		\$78,540.52		\$21,100.00		\$19,118.28		\$15,600.00		\$6,806.80	-56.37%		
Wages	\$5,000.00		\$1,741.08		\$3,000.00		\$0.00								
other benefits			\$263.72				\$0.00								
Electric	\$7,000.00		\$2,709.57		\$6,000.00		\$2,398.96		\$5,000.00		\$634.49		-87.31%		
Heat	\$5,600.00		\$5,340.76		\$5,600.00		\$4,811.88		\$5,600.00		\$1,719.90		-69.29%		
Security							\$75.00		\$500.00		\$60.00				
Supplies	\$1,500.00		\$955.25		\$1,500.00		\$718.47		\$1,500.00		\$289.78		-80.68%		
Bldg Maint.	\$2,000.00		\$59,966.57		\$2,000.00		\$4,533.00								
Equipment Maint	\$500.00		\$3,847.55		\$3,000.00		\$445.53		\$3,000.00		\$119.36		-96.02%		
Refunds/Reim(unused portion of grant funds)			\$300.00												
Consultant fees (from HS Grant funds)			\$3,416.02				\$6,090.44				\$1,460.00				
Miscellaneous							\$45.00								
Old Fire Hall												\$2,523.27			
LMCIT reimbursement											\$1,689.89				
Electric											\$252.90				
Heat											\$580.48				
TOTAL		\$236,828.00		\$319,829.66	\$0.00	\$264,190.00		\$260,951.65		\$263,500.00		\$70,323.94	-73.31%		



ACCOUNT	2019 Budget		2019 actual 12.31.19		2020 Budget		2020 Actual (12/31/20)		2021 Budget		2021 Actual (3/31/21)		Variance	notes for 2022 Proposed Budget	
Public Safety															
Police Dept.		\$296,636.00		\$308,861.65		\$308,500.00		\$347,131.68		\$313,126.00		\$103,756.42	-66.86%		
Wages (2)	\$110,000.00		\$113,365.47		\$114,000.00		\$114,251.41		\$120,000.00		\$27,309.48		-77.24%		
Overtime	\$12,000.00		\$12,418.68		\$12,000.00		\$10,459.77		\$12,000.00		\$2,015.73		-83.20%		
Health (2)	\$35,000.00		\$39,060.85		\$37,000.00		\$38,276.15		\$43,000.00		\$35,897.34		-16.52%		see note below
Dental (1)	\$2,000.00		\$1,028.00		\$1,300.00		\$982.44		\$1,300.00		\$126.00		-90.31%		
Benefits-ss/mc/pera															
SS/WC 7.65%- 1.45%	\$2,704.00		\$3,894.94		\$2,500.00		\$4,581.34		\$2,500.00		\$2,008.81		-19.65%		
PERA 14.4%- 16.95%	\$22,032.00		\$25,736.56		\$27,200.00		\$27,641.66		\$28,000.00		\$5,305.72		-81.05%		
Part Time - Police	\$10,000.00				\$10,000.00		\$60,781.85		\$10,000.00		\$22,808.75		128.09%		
Part Time - School/other	\$34,000.00		\$45,269.16		\$34,000.00				\$34,000.00				-100.00%		
Cobra	\$7,500.00		\$10,048.56		\$3,400.00		\$2,418.06		\$0.00						
WC Insurance	\$13,000.00		\$10,925.81		\$13,000.00		\$13,723.88		\$13,800.00				-100.00%		
Auditing/acctg svs	\$1,600.00		\$1,670.00		\$1,700.00		\$1,710.00		\$1,750.00				-100.00%		
med fees/hiring			\$1,050.00				\$1,213.45		\$1,200.00				-100.00%		
Gas	\$9,500.00		\$8,244.83		\$9,500.00		\$7,014.47		\$8,000.00		\$2,326.74		-70.92%		
Auto & Equip maint.	\$3,000.00		\$2,028.78		\$3,000.00		\$6,346.65		\$3,000.00		\$3,300.40		10.01%		
Training	\$3,000.00		\$2,771.32		\$3,000.00		\$1,945.19		\$3,000.00		\$450.00		-85.00%		
Clothing	\$800.00		\$955.80		\$800.00				\$800.00				-100.00%		
Office supplies	\$600.00		\$157.43		\$600.00				\$600.00				-100.00%		
Supplies	\$4,000.00		\$1,138.72		\$3,000.00		\$1,132.73		\$3,000.00		\$54.37		-98.19%		
Small Equipment	\$4,000.00		\$5,742.18		\$4,000.00		\$4,063.46		\$4,000.00		\$34.59		-99.14%		
in car video equipment					\$5,000.00		\$807.85		\$0.00						
Officer license	\$300.00		\$458.96		\$300.00		\$458.96		\$500.00				-100.00%		
Radio license fee 800 mhz	\$3,100.00				\$3,100.00				\$3,100.00				-100.00%		
Dues	\$400.00		\$1,274.00		\$1,000.00		\$418.00		\$1,000.00				-100.00%		
Equipment Maint	\$800.00		\$88.98		\$800.00		\$34.00		\$800.00				-100.00%		
Computer support			\$1,679.78		\$1,000.00		\$692.00		\$576.00				-100.00%		
Miscellaneous (I missed this previously)			\$311.08				\$374.08		\$500.00		\$7.24		-98.55%		
Vehicle & Liability insurance	\$7,700.00		\$7,301.00		\$7,700.00		\$7,629.00		\$7,700.00				-100.00%		
Police Equipment	\$9,600.00		\$12,240.76		\$9,600.00		\$9,030.53		\$9,000.00		\$2,111.25		-76.54%		squad car
New squad car							\$31,144.75								
TL Fire Dept.															
Annual Contribution		\$40,000.00		\$62,503.43		\$84,937.00		\$80,336.92		\$82,150.00		\$82,086.91	-0.08%		
Operating & Maintenance			\$38,250.00		\$50,000.00		\$42,900.00		\$42,900.00		\$42,900.00		0.00%		
Emergency Svs Bldg.			\$24,253.43				\$2,500.00		\$4,250.00		\$4,250.00				
New fire truck					\$34,937.00		\$34,936.92		\$35,000.00		\$34,936.91		-0.18%		
TL Fire Relief-City Support								\$500.00							
TOTAL		\$336,636.00		\$371,365.08		\$393,437.00		\$427,968.60		\$395,276.00		\$185,843.33			

note on Health insurance -- \$20,215.60 as a result of sick leave earned by retiree transferring to HRA account per CBA and City policy.



ACCOUNT	2019 Budget		2019 actual 12.31.19		2020 Budget		2020 Actual (12/31/20)		2021 Budget		2021 Actual (3/31/21)		Variance	notes for 2022 Proposed Budget	
Street Dept.															
Street		\$489,449.00		\$413,904.70		\$502,466.00		\$468,446.64		\$508,226.00		\$121,450.37	-76.10%		
Wages	\$204,194.00		\$124,624.63		\$214,012.00		\$139,266.27		\$200,000.00		\$44,815.77		-77.59%		
Overtime	\$12,000.00		\$13,507.76		\$15,000.00		\$6,555.51		\$15,000.00		\$3,123.68		-79.18%		
Part time Wages	\$10,000.00		\$11,338.50		\$12,000.00		\$7,693.04		\$12,000.00		\$1,367.94		-88.60%		
Health	\$66,408.00		\$74,962.69		\$70,250.00		\$63,442.11		\$74,700.00		\$36,208.13		-51.53%		
Dental	\$3,000.00		\$2,097.00		\$3,890.00		\$1,946.61		\$4,000.00		\$990.00		-75.25%		
Benefits-ss/mc/pera															
SS/MC 7.65%	\$17,208.00		\$11,494.95		\$18,438.00		\$11,826.31		\$18,500.00		\$3,772.03		-79.61%		
PERA 7.5%	\$16,538.00		\$9,742.44		\$17,176.00		\$10,985.82		\$17,200.00		\$3,580.23		-79.18%		
WC insurance	\$19,000.00		\$17,141.88		\$17,500.00		\$21,217.65		\$22,000.00				-100.00%		
Auditing/acctg sys	\$1,600.00		\$1,670.00		\$1,700.00		\$1,710.00		\$1,750.00				-100.00%		
Engineering fees			\$570.00												
Med fees/hiring			\$1,270.00				\$665.00				\$150.00				
Publications	\$1,500.00		\$648.00		\$1,500.00		\$554.50		\$700.00				-100.00%		
Motor fuel	\$14,000.00		\$12,005.09		\$12,000.00		\$9,265.76		\$10,000.00		\$1,957.16		-80.43%		
Supplies	\$8,000.00		\$6,916.42		\$5,000.00		\$7,947.44		\$5,000.00		\$1,983.28		-60.33%		
— Small tools	\$0.00														
Auto/Equip maint	\$0.00														
Building maint	\$3,000.00		\$294.88		\$1,000.00		\$18,541.27		\$2,000.00		\$1,556.73		-22.16%		
Heat	\$7,000.00		\$5,070.08		\$6,000.00		\$4,545.34		\$6,000.00		\$1,907.94		-68.20%		
Elect	\$1,500.00		\$764.83		\$1,500.00		\$837.77		\$1,500.00		\$311.97		-79.20%		
Street Lighting															
Street light electricity	\$40,000.00		\$32,708.74		\$35,000.00		\$36,524.85		\$35,000.00		\$9,680.85		-72.34%		
Street light maintenance	\$3,500.00		\$5,167.19		\$3,500.00		\$1,107.58		\$3,500.00		\$582.14		-83.37%		
Training	\$1,200.00		\$165.00		\$2,000.00				\$2,000.00				-100.00%		
Vehicle Licenses			\$38.00				\$207.00								
Vehicle & Liability Insurance	\$3,600.00		\$3,255.00		\$3,400.00		\$4,619.00		\$5,000.00				-100.00%		
Cell/Telephone-PU expense	\$0.00														
Clothing	\$800.00		\$790.15		\$1,000.00		\$1,280.34		\$1,000.00				-100.00%		
Miscellaneous	\$1,000.00		\$771.00		\$600.00		\$196.25		\$600.00				-100.00%		
Computer Support							\$476.00		\$576.00						
Capital Heavy Equipment (formerl	\$13,000.00		\$12,654.72		\$20,000.00		\$12,654.72		\$10,200.00		\$3,581.20		-64.89%		new truck
Future Capital Improvement (fg	\$7,000.00														
Contract Labor (snow removal)			\$17,650.85		\$20,000.00		\$32,740.80		\$20,000.00		\$2,700.00		-86.50%		
Tools/equipment/auto maintenanc	\$15,000.00		\$26,399.26		\$20,000.00		\$26,194.40		\$20,000.00		\$3.73		-99.98%		
Other maintenance & repair							\$31,210.66		\$10,000.00		\$1,331.69				??
Equipment maintenance & repair							\$13,905.05		\$10,000.00		\$1,792.08				??
Christmas Decorations							\$329.59				\$53.82				



ACCOUNT	2019 Budget		2019 actual 12.31.19		2020 Budget		2020 Actual (12/31/20)		2021 Budget		2021 Actual (3/31/21)		Variance	notes for 2022 Proposed Budget	
Centennial Acres Rural District		\$10,000.00		\$20,185.64	\$20,000.00	\$20,000.00		\$100,693.23		\$137,000.00		\$3,022.27	-97.79%		
Wages			\$6,248.50				\$6,483.18				\$1,412.59				
Benefits			\$946.69				\$982.20				\$214.03				
Contractor			\$350.00												
Street Repair							\$77,490.15		\$120,000.00				-100.00%		
Other maintenance & repair			\$3,081.20				\$3,809.00		\$4,000.00		\$1,395.65		-65.11%		
Plowing contracts			\$9,559.25				\$11,928.70		\$13,000.00				-100.00%		
Annexed Area	\$6,265.00														
Annex - sand	\$8,136.00														
Trout Lake															
E. Rangeline Rd	\$2,500.00														
Baich Road	\$2,500.00														
Capital expenditures						\$0.00				\$0.00					
buildings					\$0.00										
equipment					\$0.00										
roads & bridges					\$0.00										
urban district					\$0.00										
rural district					\$0.00										
	\$0.00														
TOTAL		\$499,449.00		\$434,090.34	\$20,000.00	\$522,466.00		\$569,139.87		\$645,226.00		\$124,472.64	-80.71%		



ACCOUNT	2019 Budget		2019 actual 12.31.19		2020 Budget		2020 Actual (12/31/20)		2021 Budget		2021 Actual (3/31/21)		Variance	notes for 2022 Proposed Budget	
Culture & Rec.															
Recreation		\$67,650.00		\$53,633.60		\$62,850.00		\$66,675.61		\$59,100.00		\$8,479.97	-85.65%		
Wages-Beach/Rink	\$20,900.00		\$18,849.79		\$21,000.00		\$14,945.50		\$21,000.00		\$3,814.13		-81.84%		
Benefits	\$1,600.00		\$1,901.71		\$3,200.00		\$2,081.22		\$3,200.00		\$300.46		-90.61%		
WC Insurance	\$1,700.00		\$1,455.83		\$1,500.00		\$1,824.80		\$1,850.00				-100.00%		
Heat/elect	\$6,050.00		\$2,596.41		\$4,000.00		\$2,177.32		\$3,000.00		\$1,001.58		-66.61%		
Beach exp	\$5,500.00		\$570.47		\$3,000.00		\$388.32		\$2,000.00				-100.00%		
Pump Toilets	\$3,300.00		\$2,955.25		\$3,000.00		\$2,574.75		\$3,000.00		\$297.00		-90.10%		
Park exp.	\$5,500.00		\$2,387.23		\$3,000.00		\$4,882.18		\$3,000.00		\$506.50		-83.12%		
Supplies/Misc.	\$1,100.00		\$1,098.98		\$1,100.00		\$1,220.88		\$1,100.00				-100.00%		
Building Maint/Repairs							\$13,961.60								
Rink expenses			\$1,070.17		\$2,000.00		\$2,733.01		\$2,000.00		\$2,469.49		23.47%		
Cotton Park Restoration							\$1,691.88								
City Band	\$3,000.00		\$2,845.00		\$3,000.00		\$792.80		\$3,000.00				-100.00%		
Log Church	\$3,000.00		\$1,818.01		\$2,000.00		\$1,739.35		\$2,000.00		\$75.36		-96.23%		
Ski Hill Support	\$10,000.00		\$10,000.00		\$10,000.00		\$10,000.00		\$10,000.00				-100.00%		
Liability Insurance (chalet, pavil	\$6,000.00		\$5,802.00		\$5,850.00		\$3,692.00		\$3,750.00				-100.00%		
Contractor															
Equip Maint (includes Fire Prevention - new extinguishers)			\$282.75		\$200.00				\$200.00		\$15.45		-92.28%		
Itasca County Historical Society							\$1,970.00								
Library		\$96,700.00		\$91,301.98		\$98,052.00		\$94,115.01		\$108,571.00		\$21,077.15	-80.59%		
Wages	\$45,500.00		\$43,395.90		\$45,500.00		\$43,712.85		\$46,000.00		\$10,482.32		-77.21%		
Overtime	\$100.00				\$100.00				\$100.00				-100.00%		
Part Time Wages	\$17,000.00		\$15,712.71		\$15,000.00		\$14,028.70		\$15,000.00		\$2,496.57		-83.36%		
Health	\$10,000.00		\$8,889.01		\$14,565.00		\$6,875.72		\$19,683.00		\$3,322.22		-83.12%		
Dental	\$492.00		\$369.00		\$492.00		\$378.00		\$492.00		\$126.00		-74.39%		
Benefits-ss/mc/pera															
SS/MC 7.65%	\$4,743.00		\$4,521.85		\$4,650.00		\$4,417.18		\$4,850.00		\$992.89		-79.53%		
Pera 7.5%	\$4,650.00		\$4,072.34		\$4,550.00		\$4,330.84		\$4,650.00		\$973.47		-79.07%		
WC Insurance	\$600.00		\$493.56		\$600.00		\$615.70		\$630.00				-100.00%		
Auditing/acctg svcs	\$1,600.00		\$1,670.00		\$1,670.00		\$1,710.00		\$1,750.00				-100.00%		
Office Supplies	\$250.00		\$2,816.42		\$250.00		\$1,045.58		\$250.00		\$317.65		27.06%		
Janitorial Services/equipment	\$700.00		\$441.00		\$700.00				\$700.00				-100.00%		
Telephone	\$1,200.00				\$1,200.00										
Publications	\$100.00				\$100.00				\$100.00				-100.00%		
Electricity	\$3,000.00		\$1,859.75		\$2,600.00		\$1,663.96		\$2,600.00		\$446.22		-82.84%		
Heat	\$3,400.00		\$2,480.36		\$3,000.00		\$2,340.78		\$3,000.00		\$951.59		-68.28%		
Computer Support			\$476.00				\$993.50		\$576.00		\$129.60				
Building Maint.	\$250.00		\$96.83		\$250.00		\$3,267.91		\$0.00		\$23.99				
Security Protection/Fire Prever	\$390.00		\$299.40		\$400.00		\$542.89		\$500.00		\$110.60		-77.88%		
Books	\$100.00		\$3,707.85		\$100.00		\$2,333.96		\$5,000.00		\$704.03		-85.92%		
Subscriptions	\$125.00				\$125.00				\$190.00				-100.00%		
Training															
Liability/Property Insurance	\$2,500.00		\$2,143.00		\$2,200.00		\$2,472.00		\$2,500.00				-100.00%		
Furniture & Fixtures			\$471.02				\$3,385.44								
TOTAL		\$164,350.00		\$144,935.58		\$160,902.00		\$160,790.62		\$167,671.00		\$29,557.12	-82.37%		

function of PW

function of PW



ACCOUNT	2019 Budget		2019 actual 12.31.19		2020 Budget		2020 Actual (12/31/20)		2021 Budget		2021 Actual (3/31/21)		Variance	notes for 2022 Proposed Budget	
Bldg / WC Ins.		(moved)													
Misc.		\$13,000.00		\$6,586.64		\$3,200.00		\$11,112.52		\$2,400.00		\$398.34	-83.40%		
Engineering	\$0.00	(move-admin)													
Co-pay reimbursement	\$600.00				\$0.00										
Retiree Prescription Reimburs	\$8,300.00				\$0.00										
Supplies	\$0.00														
Landscaping materials	\$0.00														
Misc charges	\$2,500.00			\$334.49	\$1,000.00		\$910.00		\$1,000.00		\$345.60		-65.44%		
elec chgs not covered elsewhere				\$1,108.15	\$1,500.00		\$352.52		\$700.00		\$52.74		-92.47%		
Comm redevelopment grant	\$0.00														
Lease	\$700.00			\$850.00	\$700.00		\$850.00		\$700.00				-100.00%		
Publ./adv/city supp		(moved)													
Garbage assessment	\$900.00	mov exp only		\$45.00											
Mileage	\$0.00														
Other Maint & repair	\$0.00														
Western Mesabi (moved to admin dues)															
Dues (moved to admin)															
Reimbursements															
Land Purchase (Demolition/Abatement)															
Fire Prevention															
transfers to other funds				\$4,249.00			\$9,000.00								
Audit		(moved)													
Retiree Health Ins.		\$93,548.00		\$78,258.66		\$93,548.00		\$69,272.40	\$81,000.00	\$81,000.00		\$26,655.50	-67.09%		
Retiree Dental Ins.		\$5,946.00		\$5,047.00		\$6,800.00		\$5,472.00	\$7,300.00	\$7,300.00		\$1,944.00	-73.37%		
Retiree scrip Reimb		\$8,300.00		\$8,093.91		\$8,300.00		\$9,222.92	\$9,500.00	\$9,500.00		\$1,417.34	-85.08%		
Bank Loan - Warrants		\$25,000.00			\$0.00	\$0.00									
2% Delinquent taxes		\$15,000.00			\$0.00	\$0.00									
Grant Futures		\$100,000.00			\$100,000.00	\$100,000.00			\$100,000.00						
TOTAL		\$260,794.00		\$97,986.21		\$211,848.00		\$95,079.84	\$200,200.00		\$30,415.18		-84.81%		
TOTAL EXPENSES	\$0.00	\$1,498,057.00		\$1,368,206.87		\$1,552,843.00		\$1,513,930.58	\$1,671,873.00		\$440,612.21		-73.65%		

↑  
↑  
↑  
↑  
→→→↑

\$54,786 more than last year  
(\$99,856 less than 2018)

\$118,480 increase over last year

majority of increase can be directly attributed to properly budgeting for road work repairs/maintenance in rural district.

these are funds transferred to AFSCME HRAs will need to cost allocate--and move

4/21/2021

Fund 200 -- Special Revenue

Balance on January 1, 2021				\$248,385.66
<u>Revenues</u>				
Total revenue			<u>0</u>	
Balance				\$248,385.66
<u>Expenses</u>				
hold for flooring in Nyberg-kitchen & bath	\$3,445.00			
hold for match to Historical grant for City Hall?	\$30,500.00			
hold for partial cash match-Rain Gardens?	\$10,000.00	(transfer to 406)		
hold for match for Stormwater project?	\$60,000.00	(transfer to 406)		
potential hold for Library Roof	\$8,000.00			
Total expenses to date			<u>\$111,945.00</u>	
Balance				\$136,440.66



4/21/2021

20? ARRP Act/LFRF funding

Revenues  
initial deposit

??

TOTAL REVENUE

\$0.00

Expenses

Total expenses to date

\$0.00

Balance

\$0.00

*Note: preliminary anticipated amount \$220,000 - not confirmed!*

4/21/2021

225 Equipment Replacement Fund

Balance January 1, 2021 \$53,766.56

Revenues

Total Revenues to date \$0.00 \$53,766.56

Expenses

placeholder \$0.00

Total expenses to date \$0.00

Balance \$53,766.56



4/21/2021

**Fund 406 -- Stormwater Retrofit**

Balance on January 1, 2021

\$6,300.00

Revenues

transfer from 200 special projects

council approved;not done yet

\$10,000.00

Total Revenues

\$10,000.00

Balance

\$16,300.00

Expenses

request from Itasca Soil & Water Conservation District (partial match) *not done yet*

\$11,300.00

Total expenses to date

\$11,300.00

Balance

\$5,000.00

4/21/2021

Fund 613 -- Golf Course

Balance on January 1, 2021			-\$186,673.41
Revenues			
Citys Portion TIF Golf Course	\$72.27		
Citys 20% from WildWood Point	\$182.33		
Taconite Relief	\$0.00		
Eagle Ridge Mgmt Group	\$0.00		
Total Revenues to date		\$254.60	
Expenses			
Bond principal	\$138,600.00		
Bond interest	\$6,158.08		
Bond fees	\$381.15		
Total expenses to date		\$145,139.23	
Balance			-\$331,558.04