

City of Tower
City Council
Special Meeting / Working Session
October 20, 2020
Tuesday @ 5:30 PM
Civic Center

1. Call to Order / Roll Call
2. Unfinished Business
 - 2.1 Resolution 2020-036 Airport Improvement MnDOT Agreement 1044881
3. Working Session
 - 3.1 Budget FY2021
4. Adjourn

MASKS REQUIRED

Rev. #1, 7/06

GRANT AGREEMENT FOR AIRPORT IMPROVEMENT EXCLUDING LAND ACQUISITION

This Agreement is by and between the State of Minnesota acting through its Commissioner of Transportation (“State”), and the **City of Tower** (“Recipient”).

WHEREAS, the Recipient desires the financial assistance of the State for an airport improvement project (“Project”) as described in Article 2 below; and

WHEREAS, the State is authorized by Minnesota Statutes Sections 360.015 (subdivisions 13 & 14) and 360.305 to provide financial assistance to eligible airport sponsors for the acquisition, construction, improvement, or maintenance of airports and other air navigation facilities; and

WHEREAS, the Recipient has provided the State with the plans, specifications, and a detailed description of the airport improvement Project.

NOW, THEREFORE, it is agreed as follows:

1. This Agreement is effective upon execution by the Recipient and the State, and will remain in effect until **September 30, 2024**.
2. The following table provides a description of the Project and shows a cost participation breakdown for each item of work:

<u>Item Description</u>	<u>Federal Share</u>	<u>State Share</u>	<u>Local Share</u>
Construct SRE Building (40’ x 40’)	100%	0%	0%

3. The Project costs will not exceed **\$506,362.00**. The proportionate shares of the Project costs are: Federal: Committed **\$506,362.00**, Multi-Year Amount: **\$0.00**; State: **\$0.00**, and Recipient: **\$0.00**. This project is not estimated to be completed this fiscal year and the federal multiyear amount is an estimate only. These additional funds are not committed by the state and are only available after being made so by the U.S. government. Federal funds for the Project will be received and disbursed by the State. In the event federal reimbursement becomes available or is increased for this Project, the State will be entitled to recover from such federal funds an amount not to exceed the state funds advanced for this Project. No funds are committed under this Agreement until they are encumbered by the State. No more than 95% of the amount due under this Agreement will be paid by the State until the State determines that the Recipient has complied with all terms of this Agreement, and furnished all necessary records.
4. The Recipient will designate a registered engineer (the “Project Engineer”) to oversee the Project work. If, with the State’s approval, the Recipient elects not to have such services performed by a registered engineer, then the Recipient will designate another responsible person to oversee such work, and any references herein to the “Project Engineer” will apply to such responsible person.
5. The Recipient will complete the Project in accordance with the plans, specifications, and detailed description of the Project, which are on file with the State’s Office of Aeronautics and are incorporated into this Agreement by reference. Any changes in the plans or specifications of the Project after the date of this Agreement will be valid only if made by written change order signed by the Recipient, the Project Engineer, and the contractor. Change orders must be submitted to the State. Subject to the availability of funds the State may prepare an amendment to this Agreement to reimburse the Recipient for the allowable costs of qualifying change orders.
6. The Recipient will make payments to its contractor on a work-progress basis. The Recipient will submit requests for reimbursement of certified costs to the State on state-approved forms. The State will reimburse the Recipient for the state and federal shares of the approved Project costs.
 - a. At regular intervals, the Recipient or the Project Engineer will prepare a partial estimate in accordance with the terms of the contract, special provisions, and standard specifications for the Project(s). Partial estimates must be completed no later than one month after the work covered by the estimate is completed. The Project Engineer and the contractor must

certify that each partial estimate is true and correct, and that the costs have not been included on a previous estimate.

- b. Following certification of the partial estimate, the Recipient will make partial payments to the contractor in accordance with the terms of the contract, special provisions, and standard specifications for the Project(s).
 - c. Following certification of the partial estimate, the Recipient may request reimbursement from the State for costs eligible for federal and state participation. A copy of the partial estimate must be included with the Recipient's request for payment. Reimbursement requests and partial estimates should not be submitted if they cover a period in which there was no progress on the Project.
 - d. Upon completion of the Project(s), the Recipient will prepare a final estimate in accordance with the terms of the contract, special provisions, and standard specifications for the Project(s). The final estimate must be certified by the Recipient, Project Engineer and the contractor.
 - e. Following certification of the final estimate, the Recipient will make final payment to the contractor in accordance with the terms of the contract, special provisions, and standard specifications for the Project(s).
 - f. Following certification of the final estimate, the Recipient may request reimbursement from the State for costs eligible for federal and state participation. A request for final payment must be submitted to the State along with those project records required by the State.
7. For a Project which involves the purchase of equipment, the Recipient will be reimbursed by the State in one lump sum after the Recipient: (1) has acquired both possession and unencumbered title to the equipment; and (2) has presented proof of payment to the State, and (3) a certificate that the equipment is not defective and is in good working order. The Recipient will keep such equipment, properly stored, in good repair, and will not use the equipment for any purpose other than airport operations.
 8. If the Project involves force-account work or project donations, the Recipient must obtain the written approval of the State and Federal Aviation Administration (FAA). Force-account work performed or project donations received without written approval by the State will not be reimbursed under this Agreement. Force-account work must be done in accordance with the schedule of prices and terms established by the Recipient and approved by the State.
 9. Pursuant to Minnesota Statutes Section 360.305, subdivision 4 (g) (1), the Recipient will operate its airport as a licensed, municipally-owned public airport at all times of the year for a period of 20 years from the date the Recipient receives final reimbursement under this Agreement. The Airport must be maintained in a safe, serviceable manner for public aeronautical purposes only. The Recipient will not transfer, convey, encumber, assign, or abandon its interest in the airport or in any real or personal property, which is purchased or improved with State aid funds without prior written approval from the State. If the State approves such transfer or change in use, the Recipient must comply with such conditions and restrictions as the State may place on such approval. The obligations imposed by this clause survive the expiration or termination of this Agreement.
 10. This Agreement may be terminated by the Recipient or State at any time, with or without cause, upon ninety (90) days written notice to the other party. Such termination will not remove any unfulfilled financial obligations of the Recipient as set forth in this Agreement. In the event of such a termination, the Recipient will be entitled to reimbursement for eligible expenses incurred for work satisfactorily performed on the Project up to the date of termination. The State may immediately terminate this Agreement if it does not receive sufficient funding from the Minnesota Legislature or other funding source, or such funding is not provided at a level sufficient to allow for the continuation of the work covered by this Agreement. In the event of such termination, the Recipient will be reimbursed for work satisfactorily performed up to the effective date of such termination to the extent that funds are available. In the event of any complete or partial state government shutdown due to a failure to have a budget approved at the required time, the State may suspend this Agreement, upon notice to the Recipient, until such government shutdown ends, and the Recipient assumes the risk of non-payment for work performed during such shutdown.
 11. Pursuant to Minnesota Rules 8800.2500, the Recipient certifies that (1) it presently has available sufficient unencumbered funds to pay its share of the Project; (2) the Project will be completed without undue delay; and (3) the Recipient has the legal authority to engage in the Project as proposed.
 12. Pursuant to Minnesota Statutes Section 16C.05, subdivision 5, the Recipient will maintain such records and provide such

information, at the request of the State, so as to permit the Department of Transportation, the Legislative Auditor, or the State Auditor to examine those books, records, and accounting procedures and practices of the Recipient relevant to this Agreement for a minimum of six years after the expiration of this Agreement.

13. The Recipient will save, defend, and hold the State harmless from any claims, liabilities, or damages including, but not limited to, its costs and attorneys' fees arising out of the Project which is the subject of this Agreement.
14. The Recipient will not utilize any state or federal financial assistance received pursuant to this Agreement to compensate, either directly or indirectly, any contractor, corporation, partnership, or business, however organized, which is disqualified or debarred from entering into or receiving a State contract. This restriction applies regardless of whether the disqualified or debarred party acts in the capacity of a general contractor, a subcontractor, or as an equipment or material supplier. This restriction does not prevent the Recipient from utilizing these funds to pay any party who might be disqualified or debarred after the Recipient's contract award on this Project.
15. All contracts for materials, supplies, or construction performed under this Agreement will comply with the equal employment opportunity requirements of Minnesota Statutes Section 181.59.
16. The amount of this Agreement is limited to the dollar amounts as defined in Article 3 above. Any cost incurred above the amount obligated by the State is done without any guarantee that these costs will be reimbursed in any way. A change to this Agreement will be effective only if it is reduced to writing and is executed by the same parties who executed this Agreement, or their successors in office.
17. For projects that include consultant services, the Recipient and its consultant will conduct the services in accordance with the work plan indicated in the Recipient's contract for consultant services, which shall be on file with the State's Office of Aeronautics. The work plan is incorporated into this Agreement by reference. The Recipient will confer on a regular basis with the State to coordinate the design and development of the services.
18. The parties must comply with the Minnesota Government Data Practices Act, as it relates to all data provided to or by a party pursuant to this Agreement.
19. Minnesota law, without regard to its choice-of-law provisions, governs this Agreement. Venue for all legal proceedings arising out of this Agreement, or its breach, must be in the appropriate state or federal court with competent jurisdiction in Ramsey County, Minnesota.
20. For projects including federal funding, the Recipient must comply with applicable regulations, including, but not limited to, Title 14 Code of Federal Regulations, subchapter I, part 151; and Minnesota Rules Chapter 8800. The Catalog of Federal Domestic Assistance (CFDA) number for the federal Airport Improvement Program is 20.106.
21. For all projects, the Recipient must comply, and require its contractors and consultants to comply, with all federal and state laws, rules, and regulations applicable to the work. The Recipient must advertise, let, and award any contracts for the project in accordance with applicable laws. The State may withhold payment for services performed in violation of applicable laws.
22. Under this Agreement, the State is only responsible for receiving and disbursing federal and state funds. Nothing in this Agreement will be construed to make the State a principal, co-principal, partner, or joint venturer with respect to the Project(s) covered herein. The State may provide technical advice and assistance as requested by the Recipient, however, the Recipient will remain responsible for providing direction to its contractors and consultants and for administering its contracts with such entities. The Recipient's consultants and contractors are not intended to be third party beneficiaries of this Agreement.

State Encumbrance Verification

Individual certifies that funds have been encumbered as required by Minn. Stat. §§ 16A.15 and 16C.05.

By: _____

Date: _____

SWIFT Purchase Order: _____

Recipient

Recipient certifies that the appropriate person(s) have executed the Agreement on behalf of the Recipient as required by applicable resolutions, charter provisions or ordinances.

By: _____

Title: _____

Date: _____

By: _____

Title: _____

Date: _____

Commissioner, Minnesota Department of Transportation

By: _____

Director, Office of Aeronautics

Date: _____

Mn/DOT Contract Management

as to form & execution

By: _____

Date: _____

RESOLUTION 2020-036

**AUTHORIZATION TO EXECUTE MINNESOTA DEPARTMENT
OF TRANSPORTATION GRANT AGREEMENT 1044881
FOR AIRPORT IMPROVEMENT
EXCLUDING LAND ACQUISITION**

Motion by: _____ Second By: _____

WHEREAS, the City executed an FAA agreement for the Airport Snow Removal Equipment building.

WHEREAS, to received reimbursement under the FAA agreement, their needs to be a corresponding agreement with the Minnesota Department of Transportation.

WHEREAS, the City Charter at 6.03 requires all contracts, bonds, or instruments of any kind to which the City is a party to shall be signed by the Mayor and the Clerk/Treasurer.

NOW THEREFORE, BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF TOWER, MINNESOTA as follows:

1. That the City accepts the Minnesota Agreement No. 1044881, "Grant Agreement for Airport Improvement Excluding Land Acquisition," for State Project No. A6918-32 at the Tower Municipal Airport to be signed by the Mayor and the Clerk/Treasurer.

Passed and adopted by Tower City Council this 20th day of October, 2020.

VOTE	Kringstad	Norby	Majerle	Shedd	Setterberg
Aye	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Nay	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Abstain	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Absent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Orlyn Kringstad
Mayor

Attested by:

Victoria Ranua
City Clerk/Treasurer



City of Tower
Budget Planning w Prev Years ^

Act					2018		2019		2020	2020	2021	
Status	FUND	DEPT	DEPT Descr	Account Descr	Budget	2018 Amt	Budget	2019 Amt	YTD Budget	YTD Amt	Budget	Comment
DEPT												
Active	101			R 101-31000 GENERAL PROPERTY TAXES*	\$254,620.50	\$256,164.21	\$254,385.50	\$306,942.65	\$340,906.00	\$216,800.38	\$311,708.09	Existing Levy-Debt
Active	101			R 101-32000 LICENSES AND PERMITS*	\$11,500.00	\$10,441.40	\$10,500.00	\$10,479.00	\$11,000.00	\$8,257.84	\$11,000.00	Change fee structu
Active	101			R 101-33000 INTERGOVERNMENTAL REVENUES`	\$2,940.00	\$3,185.00	\$2,940.00	\$4,638.59	\$2,940.00	\$1,960.00	\$2,900.00	
Active	101			R 101-33100 FEDERAL GRANT, GENERAL*	\$32,202.00	\$32,582.00	\$33,000.00	\$34,875.00	\$35,000.00	\$13,681.68	\$35,000.00	What is this?
Active	101			R 101-33130 FEDERAL GRANT, CDBG*	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$750.00	Apply (Streets, Util
Active	101			R 101-33143 FEDERAL GRANT, USDA*	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Explore
Active	101			R 101-33400 STATE, GRANT GENERAL*	\$617.00	\$617.00	\$617.00	\$617.00	\$617.00	\$0.00	\$0.00	
Active	101			R 101-33401 STATE, LOCAL GOVERNMENT AID*	\$92,294.00	\$92,294.00	\$92,493.00	\$92,493.00	\$98,257.00	\$49,243.00	\$98,000.00	
Active	101			R 101-33408 STATE, TACONITE MUNICIPAL AID*	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$37,817.00	\$37,817.00	
Active	101			R 101-33420 STATE, FIRE AID*	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$8,760.00	\$0.00	\$8,760.00	
Active	101			R 101-33430 STATE, DISPARITY REDUCT AID*	\$9,042.00	\$0.00	\$0.00	\$250,000.00	\$0.00	\$47,898.12	\$46,015.58	What is this? (dupl
Active	101			R 101-33440 STATE, OTHER GRANTS AND AIDS*	\$0.00	\$9,854.00	\$9,042.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	101			R 101-34101 RENT OF CITY HALL*	\$6,000.00	\$5,025.00	\$6,000.00	\$5,550.00	\$5,000.00	\$4,000.00	\$6,000.00	No signed lease
Active	101			R 101-34109 GENERAL CITY CHARGES*	\$100.00	\$796.00	\$500.00	\$125.00	\$300.00	\$1,008.00	\$500.00	What is this? Cha
Active	101			R 101-34150 RENT OF CIVIC CENTER*	\$2,000.00	\$800.00	\$1,000.00	\$1,675.00	\$2,000.00	\$300.00	\$500.00	Down due to COVI
Active	101			R 101-34202 SPECIAL FIRE SERVICE*	\$4,900.00	\$2,450.00	\$4,900.00	\$7,350.00	\$4,900.00	\$2,450.00	\$4,900.00	
Active	101			R 101-34220 SALE OF EQUIPMENT*	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,700.00	\$0.00	
Active	101			R 101-35000 FINES AND FORFEITURES	\$8,500.00	\$2,926.13	\$3,000.00	\$2,276.79	\$1,500.00	\$1,444.53	\$1,500.00	
Active	101			R 101-36200 MISCELLANEOUS REVENUES	\$500.00	\$1,500.00	\$1,000.00	\$3,275.11	\$2,000.00	\$3,435.99	\$3,000.00	Inspect
Active	101			R 101-36210 INTEREST EARNINGS*	\$1,000.00	\$4,741.51	\$3,000.00	\$5,434.28	\$4,000.00	\$1,424.67	\$2,000.00	
Active	101			R 101-36220 LEASE PAYMENTS*	\$500.00	\$6,118.51	\$1,000.00	\$1,590.11	\$1,000.00	\$4,230.00	\$4,230.00	
Active	101			R 101-36221 LEASE, CABIN*	\$0.00	\$3,167.44	\$0.00	\$0.00	\$2,000.00	\$0.00	\$48,650.00	Why so high?
Active	101			R 101-36230 DONATIONS*	\$0.00	\$0.00	\$0.00	\$5,664.49	\$0.00	\$2,000.00	\$0.00	
Active	101			R 101-36231 DONATIONS, FIRE DEPARTMENT*	\$7,500.00	\$8,050.00	\$7,500.00	\$9,700.00	\$1,000.00	\$6,096.97	\$9,000.00	
Active	101			R 101-39200 INTERFUND TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,357.04	\$0.00	
Active	101			R 101-39202 TRANSFER FROM GUNDERSEN FUND	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$2,500.00	\$0.00	\$4,272.76	
Active	101			R 101-39205 TRANSFER FROM HOODOO FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	101			R 101-39208 TRANSFER FROM GAMBLING FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,200.00	
DEPT					\$437,215.50	\$440,712.20	\$433,877.50	\$742,686.02	\$523,680.00	\$439,105.22	\$638,703.43	
DEPT 41310 COUNCIL												
Active	101	41310	COUNCIL	E 101-41310-110 COUNCIL SALARIES	\$15,000.00	\$15,750.00	\$15,000.00	\$13,800.00	\$15,600.00	\$10,519.15	\$15,600.00	
Active	101	41310	COUNCIL	E 101-41310-122 FICA	\$1,147.50	\$1,164.70	\$1,147.50	\$1,162.98	\$1,193.00	\$780.73	\$1,200.00	
Active	101	41310	COUNCIL	E 101-41310-140 UNEMPLOYMENT COMPENSATION	\$195.00	\$195.00	\$195.00	\$195.00	\$89.00	\$0.00	\$100.00	
Active	101	41310	COUNCIL	E 101-41310-200 OFFICE SUPPLIES	\$500.00	\$879.74	\$750.00	\$741.99	\$500.00	\$1,883.82	\$2,000.00	
Active	101	41310	COUNCIL	E 101-41310-218 FOOD AND MEALS	\$0.00	\$0.00	\$0.00	\$15.50	\$0.00	\$172.69	\$200.00	
Active	101	41310	COUNCIL	E 101-41310-243 LMC LOAN PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00	Debt Service 353
Active	101	41310	COUNCIL	E 101-41310-315 ENGINEERING SERVICES	\$15,000.00	\$12,323.25	\$15,000.00	\$11,891.00	\$10,000.00	\$1,689.00	\$0.00	Why here?
Active	101	41310	COUNCIL	E 101-41310-352 PUBLICATIONS AND PUBLIC INFOR	\$1,500.00	\$1,155.75	\$1,000.00	\$1,252.40	\$1,000.00	\$2,348.28	\$3,500.00	^ Transparency
Active	101	41310	COUNCIL	E 101-41310-355 MEETING EXPENSES	\$900.00	\$38.60	\$750.00	\$2,548.11	\$3,000.00	\$522.02	\$2,000.00	^ Training
Active	101	41310	COUNCIL	E 101-41310-360 INSURANCE	\$2,400.00	\$500.00	\$2,000.00	\$443.00	\$2,000.00	\$7,150.36	\$7,000.00	
Active	101	41310	COUNCIL	E 101-41310-433 DUES/FEES	\$750.00	\$2,108.00	\$1,500.00	\$1,919.00	\$1,500.00	\$1,981.31	\$1,500.00	
DEPT 41310 COUNCIL					\$37,392.50	\$34,115.04	\$37,342.50	\$33,968.98	\$84,882.00	\$77,047.36	\$33,100.00	
DEPT 41400 CLERK												
Active	101	41400	CLERK	E 101-41400-100 WAGES	\$0.00	\$0.00	\$0.00	\$12.54	\$0.00	\$48,038.42	\$77,007.00	
Active	101	41400	CLERK	E 101-41400-120 STATE TAXES	\$35,495.00	\$28,619.80	\$26,950.00	\$38,626.84	\$25,770.00	\$0.00	\$0.00	
Active	101	41400	CLERK	E 101-41400-121 PERA	\$3,065.00	\$2,710.35	\$2,450.00	\$4,070.13	\$2,464.21	\$2,691.80	\$5,775.53	
Active	101	41400	CLERK	E 101-41400-122 FICA	\$3,120.00	\$2,428.12	\$2,500.00	\$3,997.98	\$2,899.70	\$3,653.82	\$5,005.46	
Active	101	41400	CLERK	E 101-41400-131 HEALTH INSURANCE	\$0.00	\$0.00	\$13,522.00	\$21,131.11	\$13,552.00	\$26,592.81	\$22,118.70	
Active	101	41400	CLERK	E 101-41400-132 DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,482.97	\$2,397.00	



City of Tower
Budget Planning w Prev Years ^

Act					2018		2019		2020	2020	2021	
Status	FUND	DEPT	DEPT Descr	Account Descr	Budget	2018 Amt	Budget	2019 Amt	YTD Budget	YTD Amt	Budget	Comment
Active	101	41400	CLERK	E 101-41400-133 LIFE INSURANCE	\$300.00	\$68.20	\$300.00	\$569.30	\$1,200.00	\$547.96	\$1,029.00	
Active	101	41400	CLERK	E 101-41400-136 EMPLR HLTH SVNGS ACCT HSA CONT	\$5,000.00	\$5,000.00	\$6,000.00	\$6,000.00	\$3,500.00	\$9,562.96	\$2,975.00	
Active	101	41400	CLERK	E 101-41400-137 LONGEVITY BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,847.09	\$0.00	
Active	101	41400	CLERK	E 101-41400-140 UNEMPLOYMENT COMPENSATION	\$2,000.00	\$2,000.00	\$1,900.00	\$1,900.00	\$792.00	\$9.87	\$0.00	
Active	101	41400	CLERK	E 101-41400-200 OFFICE SUPPLIES	\$8,000.00	\$5,875.59	\$9,000.00	\$6,789.19	\$5,000.00	\$1,751.99	\$3,000.00	
Active	101	41400	CLERK	E 101-41400-207 COMPUTER SUPPORT	\$1,000.00	\$2,253.50	\$1,500.00	\$6,378.00	\$2,500.00	\$3,958.66	\$3,000.00	
Active	101	41400	CLERK	E 101-41400-220 REPAIR & MAINTENANCE	\$1,000.00	\$0.00	\$1,000.00	\$77.00	\$1,000.00	\$797.09	\$800.00	
Active	101	41400	CLERK	E 101-41400-300 PROFESSIONAL SERVICES	\$2,500.00	\$1,766.06	\$2,600.00	\$2,028.21	\$500.00	\$391.19	\$400.00	
Active	101	41400	CLERK	E 101-41400-319 CONTRACT SERVICES	\$0.00	\$0.00	\$20,000.00	\$15,391.72	\$10,000.00	\$3,179.37	\$5,000.00	
Active	101	41400	CLERK	E 101-41400-321 TELEPHONE	\$4,250.00	\$4,785.10	\$4,000.00	\$3,065.74	\$3,200.00	\$2,007.94	\$3,200.00	
Active	101	41400	CLERK	E 101-41400-355 MEETING EXPENSES	\$400.00	\$329.97	\$400.00	\$109.60	\$400.00	\$0.00	\$0.00	
Active	101	41400	CLERK	E 101-41400-360 INSURANCE	\$700.00	\$300.00	\$700.00	\$400.00	\$700.00	\$15,241.17	\$15,000.00	
Active	101	41400	CLERK	E 101-41400-433 DUES/FEES	\$1,500.00	\$407.50	\$1,500.00	\$745.36	\$800.00	\$235.17	\$300.00	
DEPT 41400 CLERK					\$68,330.00	\$56,544.19	\$94,322.00	\$111,292.72	\$74,277.91	\$121,990.28	\$147,007.69	
DEPT 41410 ELECTIONS												
Active	101	41410	ELECTIONS	E 101-41410-100 WAGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,360.12	\$5,537.56	Two Elections (8/1
Active	101	41410	ELECTIONS	E 101-41410-104 TEMPORARY EMPLOYEES WAGES	\$1,704.00	\$1,476.00	\$0.00	\$0.00	\$1,700.00	\$0.00	\$0.00	
Active	101	41410	ELECTIONS	E 101-41410-121 PERA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29.21	\$0.00	
Active	101	41410	ELECTIONS	E 101-41410-122 FICA	\$131.00	\$112.95	\$0.00	\$0.00	\$130.00	\$175.29	\$359.94	
Active	101	41410	ELECTIONS	E 101-41410-210 OPERATING SUPPLIES	\$1,000.00	\$1,273.26	\$0.00	\$576.26	\$1,000.00	\$529.78	\$300.00	
Active	101	41410	ELECTIONS	E 101-41410-218 FOOD AND MEALS	\$0.00	\$0.00	\$0.00	\$48.12	\$500.00	\$127.47	\$70.00	
DEPT 41410 ELECTIONS					\$2,835.00	\$2,862.21	\$0.00	\$624.38	\$3,330.00	\$3,221.87	\$6,267.50	
DEPT 41500 TREASURY												
Active	101	41500	TREASURY	E 101-41500-100 WAGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Add Clarity to the
Active	101	41500	TREASURY	E 101-41500-120 STATE TAXES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	101	41500	TREASURY	E 101-41500-121 PERA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	101	41500	TREASURY	E 101-41500-122 FICA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	101	41500	TREASURY	E 101-41500-131 HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	101	41500	TREASURY	E 101-41500-132 DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	101	41500	TREASURY	E 101-41500-133 LIFE INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	101	41500	TREASURY	E 101-41500-200 OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	101	41500	TREASURY	E 101-41500-207 COMPUTER SUPPORT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	101	41500	TREASURY	E 101-41500-300 PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$0.00	\$0.00	Audit (frm 101-41
DEPT 41500 TREASURY					\$0.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$0.00	\$0.00	
DEPT 41600 LEGAL SERVICES												
Active	101	41600	LEGAL SERVICES	E 101-41600-310 ATTORNEY	\$16,000.00	\$12,597.77	\$15,000.00	\$25,185.85	\$15,000.00	\$25,897.00	\$20,000.00	
Active	101	41600	LEGAL SERVICES	E 101-41600-316 AUDIT	\$23,450.00	\$23,450.00	\$23,450.00	\$23,900.00	\$24,000.00	\$30,800.00	\$0.00	to Treasury
DEPT 41600 LEGAL SERVICES					\$39,450.00	\$36,047.77	\$38,450.00	\$49,085.85	\$39,000.00	\$56,697.00	\$20,000.00	
DEPT 41910 PLANNING AND ZONING												
Active	101	41910	PLANNING AND Z	E 101-41910-300 PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Add Clarity (consid
Active	101	41910	PLANNING AND Z	E 101-41910-352 PUBLICATIONS AND PUBLIC INFOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
DEPT 41910 PLANNING AND ZONING					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
DEPT 41940 CITY HALL												
Active	101	41940	CITY HALL	E 101-41940-100 WAGES	\$7,036.00	\$3,901.08	\$6,000.00	\$7,372.09	\$5,000.00	\$937.50	\$4,680.02	
Active	101	41940	CITY HALL	E 101-41940-102 WAGES OVERTIME	\$4,000.00	\$4,409.40	\$3,500.00	\$4,833.50	\$4,000.00	\$0.00	\$0.00	
Active	101	41940	CITY HALL	E 101-41940-104 TEMPORARY EMPLOYEES WAGES	\$1,700.00	\$1,566.14	\$500.00	\$489.25	\$1,200.00	\$0.00	\$0.00	
Active	101	41940	CITY HALL	E 101-41940-121 PERA	\$830.00	\$489.69	\$725.00	\$1,031.65	\$560.00	\$0.00	\$152.10	
Active	101	41940	CITY HALL	E 101-41940-122 FICA	\$990.00	\$752.03	\$800.00	\$974.70	\$700.00	\$71.73	\$304.20	
Active	101	41940	CITY HALL	E 101-41940-133 LIFE INSURANCE	\$80.00	\$0.00	\$80.00	\$0.00	\$1,200.00	\$0.00	\$0.00	



City of Tower
Budget Planning w Prev Years ^

Act					2018		2019		2020	2020	2021	
Status	FUND	DEPT	DEPT Descr	Account Descr	Budget	2018 Amt	Budget	2019 Amt	YTD Budget	YTD Amt	Budget	Comment
Active	101	41940	CITY HALL	E 101-41940-140 UNEMPLOYMENT COMPENSATION	\$1,000.00	\$1,000.00	\$950.00	\$950.00	\$1,000.00	\$0.00	\$0.00	
Active	101	41940	CITY HALL	E 101-41940-210 OPERATING SUPPLIES	\$3,500.00	\$4,876.56	\$4,000.00	\$3,323.90	\$4,000.00	\$1,122.43	\$2,000.00	
Active	101	41940	CITY HALL	E 101-41940-211 EQUIPMENT CD S & MAJOR PURCHAS	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$6,000.00	\$0.00	\$0.00	
Active	101	41940	CITY HALL	E 101-41940-218 FOOD AND MEALS	\$0.00	\$0.00	\$0.00	\$11.00	\$0.00	\$107.75	\$150.00	
Active	101	41940	CITY HALL	E 101-41940-220 REPAIR & MAINTENANCE	\$4,500.00	\$1,747.22	\$4,500.00	\$2,198.41	\$2,000.00	\$1,122.24	\$2,000.00	Replacement Wind
Active	101	41940	CITY HALL	E 101-41940-225 EQUIPMENT	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	
Active	101	41940	CITY HALL	E 101-41940-300 PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	
Active	101	41940	CITY HALL	E 101-41940-360 INSURANCE	\$1,500.00	\$500.00	\$1,250.00	\$1,000.00	\$1,000.00	\$660.28	\$700.00	
Active	101	41940	CITY HALL	E 101-41940-380 ELECTRICITY	\$2,600.00	\$2,936.08	\$3,000.00	\$2,474.64	\$3,000.00	\$1,436.03	\$2,700.00	
Active	101	41940	CITY HALL	E 101-41940-390 HEATING FUEL	\$6,500.00	\$6,579.75	\$6,750.00	\$6,775.29	\$7,000.00	\$2,722.51	\$6,000.00	
DEPT 41940 CITY HALL					\$39,236.00	\$28,757.95	\$37,055.00	\$31,784.43	\$36,660.00	\$8,180.47	\$18,686.32	
DEPT 42000 CIVIC CENTER												
Active	101	42000	CIVIC CENTER	E 101-42000-100 WAGES	\$6,400.00	\$4,170.20	\$5,000.00	\$3,606.03	\$3,024.89	\$2,841.49	\$6,689.18	
Active	101	42000	CIVIC CENTER	E 101-42000-102 WAGES OVERTIME	\$5,111.00	\$6,024.80	\$5,000.00	\$3,442.50	\$5,470.91	\$0.00	\$0.00	
Active	101	42000	CIVIC CENTER	E 101-42000-121 PERA	\$870.00	\$575.57	\$775.00	\$676.58	\$552.00	\$166.09	\$501.69	
Active	101	42000	CIVIC CENTER	E 101-42000-122 FICA	\$885.00	\$779.95	\$800.00	\$539.29	\$646.49	\$217.39	\$434.80	
Active	101	42000	CIVIC CENTER	E 101-42000-131 HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$477.48	\$0.00	
Active	101	42000	CIVIC CENTER	E 101-42000-132 DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$306.92	\$0.00	
Active	101	42000	CIVIC CENTER	E 101-42000-133 LIFE INSURANCE	\$40.00	\$0.00	\$40.00	\$0.00	\$50.00	\$12.38	\$0.00	
Active	101	42000	CIVIC CENTER	E 101-42000-136 EMPLR HLTH SVNGS ACCT HSA CONT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$39.93	\$0.00	
Active	101	42000	CIVIC CENTER	E 101-42000-140 UNEMPLOYMENT COMPENSATION	\$650.00	\$650.00	\$500.00	\$500.00	\$650.00	\$0.00	\$0.00	
Active	101	42000	CIVIC CENTER	E 101-42000-210 OPERATING SUPPLIES	\$4,000.00	\$4,990.96	\$3,500.00	\$3,381.49	\$4,000.00	\$1,526.60	\$3,000.00	
Active	101	42000	CIVIC CENTER	E 101-42000-220 REPAIR & MAINTENANCE	\$5,000.00	\$586.85	\$5,000.00	\$5,158.04	\$5,000.00	\$1,071.50	\$2,500.00	Wax \$700
Active	101	42000	CIVIC CENTER	E 101-42000-360 INSURANCE	\$1,875.00	\$500.00	\$1,500.00	\$1,000.00	\$1,500.00	\$660.28	\$1,000.00	
Active	101	42000	CIVIC CENTER	E 101-42000-380 ELECTRICITY	\$7,000.00	\$4,754.64	\$5,000.00	\$4,695.92	\$5,000.00	\$4,517.19	\$5,500.00	
Active	101	42000	CIVIC CENTER	E 101-42000-390 HEATING FUEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,141.21	\$3,000.00	
DEPT 42000 CIVIC CENTER					\$31,831.00	\$23,032.97	\$27,115.00	\$22,999.85	\$25,894.29	\$12,978.46	\$22,625.67	
DEPT 42100 POLICE												
Active	101	42100	POLICE	E 101-42100-180 POLICE CONTRACT	\$106,500.00	\$108,410.58	\$106,500.00	\$112,226.53	\$110,000.00	\$84,489.01	\$115,000.00	
Active	101	42100	POLICE	E 101-42100-210 OPERATING SUPPLIES	\$5,000.00	\$5,908.32	\$6,000.00	\$6,971.69	\$6,000.00	\$4,983.56	\$6,000.00	
Active	101	42100	POLICE	E 101-42100-211 EQUIPMENT CD S & MAJOR PURCHAS	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	Remove (CAPITAL
DEPT 42100 POLICE					\$116,500.00	\$114,318.90	\$117,500.00	\$119,198.22	\$121,000.00	\$89,472.57	\$121,000.00	
DEPT 42200 FIRE												
Active	101	42200	FIRE	E 101-42200-100 WAGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,502.39	\$15,600.00	
Active	101	42200	FIRE	E 101-42200-105 DEPARTMENT HEADS SALARY-NO	\$14,600.00	\$15,630.00	\$14,600.00	\$14,850.00	\$15,600.00	\$0.00	\$0.00	
Active	101	42200	FIRE	E 101-42200-121 PERA	\$450.00	\$461.25	\$450.00	\$903.50	\$900.00	\$69.24	\$0.00	
Active	101	42200	FIRE	E 101-42200-122 FICA	\$1,125.00	\$1,168.26	\$1,125.00	\$1,199.82	\$1,193.00	\$573.49	\$967.20	
Active	101	42200	FIRE	E 101-42200-140 UNEMPLOYMENT COMPENSATION	\$1,275.00	\$1,275.00	\$1,250.00	\$1,250.00	\$1,371.00	\$21.40	\$0.00	
Active	101	42200	FIRE	E 101-42200-210 OPERATING SUPPLIES	\$10,000.00	\$8,948.28	\$10,000.00	\$4,814.99	\$10,000.00	\$6,083.98	\$10,000.00	
Active	101	42200	FIRE	E 101-42200-211 EQUIPMENT CD S & MAJOR PURCHAS	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	Remove (CAPITAL
Active	101	42200	FIRE	E 101-42200-218 FOOD AND MEALS	\$0.00	\$0.00	\$0.00	\$347.25	\$2,500.00	\$760.69	\$700.00	
Active	101	42200	FIRE	E 101-42200-220 REPAIR & MAINTENANCE	\$9,000.00	\$11,557.81	\$10,000.00	\$1,922.21	\$8,000.00	\$147.50	\$8,000.00	
Active	101	42200	FIRE	E 101-42200-225 EQUIPMENT	\$5,000.00	\$9,521.19	\$5,000.00	\$1,963.40	\$5,000.00	\$0.00	\$5,000.00	
Active	101	42200	FIRE	E 101-42200-300 PROFESSIONAL SERVICES	\$3,000.00	\$1,581.57	\$3,000.00	\$2,968.15	\$3,000.00	\$7,382.20	\$3,000.00	
Active	101	42200	FIRE	E 101-42200-305 MEDICAL EXPENSES	\$300.00	\$0.00	\$300.00	\$1,914.00	\$2,000.00	\$0.00	\$2,000.00	
Active	101	42200	FIRE	E 101-42200-311 PENSION, 2%, MEETINGS,	\$8,850.00	\$9,825.00	\$7,750.00	\$0.00	\$7,750.00	\$7,750.00	\$7,750.00	
Active	101	42200	FIRE	E 101-42200-321 TELEPHONE	\$1,000.00	\$1,201.76	\$1,100.00	\$904.84	\$1,000.00	\$455.44	\$700.00	
Active	101	42200	FIRE	E 101-42200-352 PUBLICATIONS AND PUBLIC INFOR	\$250.00	\$7.00	\$250.00	\$0.00	\$100.00	\$7.00	\$100.00	
Active	101	42200	FIRE	E 101-42200-360 INSURANCE	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,320.55	\$1,400.00	
Active	101	42200	FIRE	E 101-42200-380 ELECTRICITY	\$3,500.00	\$2,377.33	\$3,000.00	\$2,347.98	\$2,500.00	\$2,426.28	\$2,700.00	





City of Tower
Budget Planning w Prev Years ^

Act					2018		2019		2020	2020	2021	
Status	FUND	DEPT	DEPT Descr	Account Descr	Budget	2018 Amt	Budget	2019 Amt	YTD Budget	YTD Amt	Budget	Comment
DEPT 45120 RECREATION TRAILS												
Active	101	45120	RECREATION TRA	E 101-45120-210 OPERATING SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	101	45120	RECREATION TRA	E 101-45120-220 REPAIR & MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	101	45120	RECREATION TRA	E 101-45120-380 ELECTRICITY	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$0.00	
DEPT 45120 RECREATION TRAILS					\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$0.00	
DEPT 45184 RECREATION, LAKE												
Active	101	45184	RECREATION, LAK	E 101-45184-210 OPERATING SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	101	45184	RECREATION, LAK	E 101-45184-220 REPAIR & MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
DEPT 45184 RECREATION, LAKE					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
DEPT 45200 CULTURE/PARKS/RECREATION^												
Active	101	45200	CULTURE/PARKS/	E 101-45200-100 WAGES	\$5,000.00	\$4,047.24	\$4,000.00	\$3,791.97	\$9,073.00	\$0.00	\$17,417.63	
Active	101	45200	CULTURE/PARKS/	E 101-45200-102 WAGES OVERTIME	\$4,000.00	\$4,295.20	\$4,000.00	\$4,834.42	\$4,376.00	\$0.00	\$0.00	
Active	101	45200	CULTURE/PARKS/	E 101-45200-104 TEMPORARY EMPLOYEES WAGES	\$4,500.00	\$2,303.42	\$4,500.00	\$695.75	\$4,815.00	\$0.00	\$0.00	
Active	101	45200	CULTURE/PARKS/	E 101-45200-121 PERA	\$680.00	\$507.23	\$650.00	\$349.00	\$874.00	\$0.00	\$946.32	
Active	101	45200	CULTURE/PARKS/	E 101-45200-122 FICA	\$1,040.00	\$810.87	\$1,000.00	\$716.72	\$1,397.42	\$0.00	\$820.15	
Active	101	45200	CULTURE/PARKS/	E 101-45200-133 LIFE INSURANCE	\$50.00	\$0.00	\$50.00	\$0.00	\$100.00	\$0.00	\$0.00	
Active	101	45200	CULTURE/PARKS/	E 101-45200-140 UNEMPLOYMENT COMPENSATION	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$139.00	\$0.00	\$0.00	
Active	101	45200	CULTURE/PARKS/	E 101-45200-210 OPERATING SUPPLIES	\$6,500.00	\$3,153.12	\$4,114.00	\$1,290.36	\$3,000.00	\$758.72	\$800.00	
Active	101	45200	CULTURE/PARKS/	E 101-45200-215 LAND ACQUISITION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	101	45200	CULTURE/PARKS/	E 101-45200-220 REPAIR & MAINTENANCE	\$2,000.00	\$0.00	\$2,000.00	\$776.64	\$1,000.00	\$981.40	\$1,000.00	
Active	101	45200	CULTURE/PARKS/	E 101-45200-225 EQUIPMENT	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	
Active	101	45200	CULTURE/PARKS/	E 101-45200-300 PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$32,325.19	\$0.00	\$0.00	\$0.00	
Active	101	45200	CULTURE/PARKS/	E 101-45200-315 ENGINEERING SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	101	45200	CULTURE/PARKS/	E 101-45200-352 PUBLICATIONS AND PUBLIC INFOR	\$250.00	\$0.00	\$250.00	\$61.00	\$100.00	\$0.00	\$0.00	
Active	101	45200	CULTURE/PARKS/	E 101-45200-360 INSURANCE	\$800.00	\$658.00	\$800.00	\$800.00	\$800.00	\$868.92	\$800.00	
Active	101	45200	CULTURE/PARKS/	E 101-45200-380 ELECTRICITY	\$200.00	\$140.56	\$200.00	\$118.73	\$200.00	\$0.00	\$0.00	
Active	101	45200	CULTURE/PARKS/	E 101-45200-480 4TH OF JULY EXPENDITURES	\$3,000.00	\$4,023.00	\$3,000.00	\$4,643.38	\$3,000.00	\$0.00	\$0.00	
Active	101	45200	CULTURE/PARKS/	E 101-45200-483 FIREWORKS EXPENSES	\$8,500.00	\$18,950.00	\$8,500.00	\$11,950.00	\$12,000.00	\$0.00	\$0.00	
Active	101	45200	CULTURE/PARKS/	E 101-45200-485 TS QUEEN EXPENSES	\$0.00	\$0.00	\$0.00	\$7,496.85	\$0.00	\$0.00	\$0.00	
Active	101	45200	CULTURE/PARKS/	E 101-45200-495 JOINT POWERS BOARD	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$491.00	\$0.00	
Active	101	45200	CULTURE/PARKS/	E 101-45200-551 CAPITAL PROJECT CD	\$0.00	\$161,504.95	\$0.00	\$117,578.55	\$0.00	\$0.00	\$0.00	
DEPT 45200 CULTURE/PARKS/RECREATION^					\$38,520.00	\$202,393.59	\$35,564.00	\$189,428.56	\$42,374.42	\$3,100.04	\$21,784.10	
DEPT 45300 CULTURE, DEPOT/ TRAIN												
Active	101	45300	CULTURE, DEPOT/	E 101-45300-100 WAGES	\$1,000.00	\$887.40	\$1,000.00	\$1,620.52	\$1,511.91	\$0.00	\$2,340.02	
Active	101	45300	CULTURE, DEPOT/	E 101-45300-102 WAGES OVERTIME	\$900.00	\$928.92	\$500.00	\$1,061.72	\$546.77	\$0.00	\$0.00	
Active	101	45300	CULTURE, DEPOT/	E 101-45300-121 PERA	\$145.00	\$105.98	\$125.00	\$116.84	\$321.00	\$0.00	\$175.50	
Active	101	45300	CULTURE, DEPOT/	E 101-45300-122 FICA	\$150.00	\$138.94	\$130.00	\$205.20	\$157.29	\$0.00	\$152.10	
Active	101	45300	CULTURE, DEPOT/	E 101-45300-133 LIFE INSURANCE	\$20.00	\$13.60	\$20.00	\$0.00	\$30.00	\$0.00	\$0.00	
Active	101	45300	CULTURE, DEPOT/	E 101-45300-140 UNEMPLOYMENT COMPENSATION	\$350.00	\$350.00	\$325.00	\$325.00	\$0.00	\$0.00	\$0.00	
Active	101	45300	CULTURE, DEPOT/	E 101-45300-210 OPERATING SUPPLIES	\$250.00	\$101.07	\$1,000.00	\$143.10	\$250.00	\$141.25	\$250.00	
Active	101	45300	CULTURE, DEPOT/	E 101-45300-220 REPAIR & MAINTENANCE	\$750.00	\$1,667.70	\$1,000.00	\$2,998.00	\$3,000.00	\$1,150.00	\$3,000.00	
Active	101	45300	CULTURE, DEPOT/	E 101-45300-360 INSURANCE	\$625.00	\$625.00	\$625.00	\$600.00	\$600.00	\$825.34	\$900.00	
DEPT 45300 CULTURE, DEPOT/ TRAIN					\$4,190.00	\$4,818.61	\$4,725.00	\$7,070.38	\$6,416.97	\$2,116.59	\$6,817.62	
DEPT 47000 DEBT SERVICE												
Active	101	47000	DEBT SERVICE	E 101-47000-608 FIRE TRUCK PRINCIPAL	\$23,000.00	\$0.00	\$24,000.00	\$0.00	\$12,000.00	\$12,000.00	\$0.00	Paid
Active	101	47000	DEBT SERVICE	E 101-47000-609 FIRE TRUCK INTEREST	\$1,203.75	\$1,203.75	\$675.00	\$675.00	\$135.00	\$2,676.50	\$0.00	Paid
Active	101	47000	DEBT SERVICE	E 101-47000-626 Harbor Gundersen LoanPrincipal	\$10,000.00	\$0.00	\$12,000.00	\$0.00	\$12,000.00	\$6,000.00	\$0.00	to Debt Service
Active	101	47000	DEBT SERVICE	E 101-47000-627 Harbor Gunderson Loan Interest	\$5,523.75	\$5,523.75	\$5,287.50	\$5,287.50	\$5,018.00	\$0.00	\$0.00	to Debt Service
DEPT 47000 DEBT SERVICE					\$39,727.50	\$6,727.50	\$41,962.50	\$5,962.50	\$29,153.00	\$20,676.50	\$0.00	



City of Tower
Budget Planning w Prev Years ^

Act						2018		2019		2020	2020	2021	
Status	FUND	DEPT	DEPT Descr	Account Descr		Budget	2018 Amt	Budget	2019 Amt	YTD Budget	YTD Amt	Budget	Comment
DEPT 49000 CAPITAL EXPENDITURE RESERVE													
Active	101	49000	CAPITAL EXPENDI	E 101-49000-550 MOTOR VEHICLES		\$50,000.00	\$11,931.53	\$40,000.00	\$8,145.94	\$20,000.00	\$0.00	\$0.00	
Active	101	49000	CAPITAL EXPENDI	E 101-49000-700 TRANSFERS OUT		\$0.00	\$100,000.00	\$0.00	\$49,353.00	\$0.00	\$65,582.94	\$0.00	
DEPT 49000 CAPITAL EXPENDITURE RESERVE						\$50,000.00	\$111,931.53	\$40,000.00	\$57,498.94	\$20,000.00	\$65,582.94	\$0.00	
DEPT 49100 CEMETERY													
Active	101	49100	CEMETERY	E 101-49100-710 TAX LEVY APPORTIONMENT		\$2,000.00	\$2,000.00	\$2,500.00	\$3,500.00	\$7,000.00	\$273.33	\$0.00	Confirm Proper Pu
DEPT 49100 CEMETERY						\$2,000.00	\$2,000.00	\$2,500.00	\$3,500.00	\$7,000.00	\$273.33	\$0.00	
DEPT 49500 GARBAGE													
Active	101	49500	GARBAGE	E 101-49500-100 WAGES		\$2,150.00	\$1,657.64	\$2,000.00	\$2,059.33	\$1,413.00	\$2,991.01	\$0.00	Now included in va
Active	101	49500	GARBAGE	E 101-49500-102 WAGES OVERTIME		\$1,750.00	\$1,548.20	\$1,000.00	\$1,272.53	\$1,012.00	\$0.00	\$0.00	
Active	101	49500	GARBAGE	E 101-49500-121 PERA		\$295.00	\$190.04	\$225.00	\$154.34	\$158.00	\$169.38	\$0.00	
Active	101	49500	GARBAGE	E 101-49500-122 FICA		\$300.00	\$245.20	\$230.00	\$254.92	\$186.00	\$228.91	\$0.00	
Active	101	49500	GARBAGE	E 101-49500-131 HEALTH INSURANCE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$501.72	\$0.00	
Active	101	49500	GARBAGE	E 101-49500-132 DENTAL INSURANCE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$302.55	\$0.00	
Active	101	49500	GARBAGE	E 101-49500-133 LIFE INSURANCE		\$30.00	\$0.00	\$30.00	\$0.00	\$30.00	\$16.20	\$0.00	
Active	101	49500	GARBAGE	E 101-49500-136 EMPLR HLTH SVNGS ACCT HSA CONT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$52.18	\$0.00	
Active	101	49500	GARBAGE	E 101-49500-140 UNEMPLOYMENT COMPENSATION		\$400.00	\$400.00	\$350.00	\$350.00	\$300.00	\$0.00	\$0.00	
Active	101	49500	GARBAGE	E 101-49500-210 OPERATING SUPPLIES		\$600.00	\$450.00	\$600.00	\$1,200.00	\$600.00	\$0.00	\$0.00	
Active	101	49500	GARBAGE	E 101-49500-220 REPAIR & MAINTENANCE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
DEPT 49500 GARBAGE						\$5,525.00	\$4,491.08	\$4,435.00	\$5,291.12	\$3,699.00	\$4,261.95	\$0.00	
DEPT													
Active	102			R 102-31000 GENERAL PROPERTY TAXES*		\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	
Active	102			R 102-36230 DONATIONS*		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
DEPT						\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	
DEPT 49800 AIRPORT													
Active	104	49800	AIRPORT	E 104-49800-301 CONTRACTOR		\$0.00	\$74,321.20	\$0.00	\$43,149.91	\$445,862.00	\$67,124.15	\$0.00	
Active	104	49800	AIRPORT	E 104-49800-315 ENGINEERING SERVICES		\$2,000.00	\$33,475.00	\$0.00	\$6,240.00	\$120,000.00	\$57,565.00	\$0.00	
Active	104	49800	AIRPORT	E 104-49800-352 PUBLICATIONS AND PUBLIC INFOR		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	104	49800	AIRPORT	E 104-49800-550 MOTOR VEHICLES		\$8,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	
DEPT 49800 AIRPORT						\$10,000.00	\$107,796.20	\$5,000.00	\$49,389.91	\$570,862.00	\$124,689.15	\$0.00	
DEPT 49600 MUNICIPAL FOREST													
Active	107	49600	MUNICIPAL FORE	E 107-49600-210 OPERATING SUPPLIES		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$444.25	\$0.00	
Active	107	49600	MUNICIPAL FORE	E 107-49600-215 LAND ACQUISITION		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	107	49600	MUNICIPAL FORE	E 107-49600-700 TRANSFERS OUT		\$26,739.92	\$26,138.28	\$27,437.00	\$0.00	\$27,437.00	\$5,000.00	\$0.00	
DEPT 49600 MUNICIPAL FOREST						\$26,739.92	\$26,138.28	\$27,437.00	\$0.00	\$27,437.00	\$5,444.25	\$0.00	
DEPT 49992 HOODOO POINT													
Active	109	49992	HOODOO POINT	E 109-49992-100 WAGES		\$8,100.00	\$5,856.84	\$8,000.00	\$4,394.62	\$7,559.55	\$6,477.16	\$0.00	to 620
Active	109	49992	HOODOO POINT	E 109-49992-102 WAGES OVERTIME		\$5,100.00	\$5,907.20	\$5,000.00	\$3,327.48	\$5,470.91	\$0.00	\$0.00	
Active	109	49992	HOODOO POINT	E 109-49992-103 WAGE AMB POC TRANSFER		\$5,000.00	\$4,787.16	\$5,500.00	\$4,900.42	\$7,897.67	\$0.00	\$0.00	
Active	109	49992	HOODOO POINT	E 109-49992-104 TEMPORARY EMPLOYEES WAGES		\$1,000.00	\$1,434.08	\$1,000.00	\$74.75	\$1,000.00	\$0.00	\$0.00	
Active	109	49992	HOODOO POINT	E 109-49992-120 STATE TAXES		\$10,500.00	\$11,952.36	\$9,000.00	\$8,631.76	\$5,514.78	\$0.00	\$0.00	
Active	109	49992	HOODOO POINT	E 109-49992-121 PERA		\$2,175.00	\$1,957.56	\$2,150.00	\$1,297.90	\$1,579.32	\$437.39	\$0.00	
Active	109	49992	HOODOO POINT	E 109-49992-122 FICA		\$2,275.00	\$2,286.00	\$2,240.00	\$1,627.42	\$1,940.98	\$494.57	\$0.00	
Active	109	49992	HOODOO POINT	E 109-49992-131 HEALTH INSURANCE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$845.31	\$0.00	
Active	109	49992	HOODOO POINT	E 109-49992-132 DENTAL INSURANCE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$313.03	\$0.00	
Active	109	49992	HOODOO POINT	E 109-49992-133 LIFE INSURANCE		\$200.00	\$17.20	\$200.00	\$0.00	\$200.00	\$55.86	\$0.00	
Active	109	49992	HOODOO POINT	E 109-49992-136 EMPLR HLTH SVNGS ACCT HSA CONT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$133.72	\$0.00	
Active	109	49992	HOODOO POINT	E 109-49992-140 UNEMPLOYMENT COMPENSATION		\$1,300.00	\$1,300.00	\$1,300.00	\$1,300.00	\$1,500.00	\$0.00	\$0.00	



City of Tower
Budget Planning w Prev Years ^

Act					2018		2019		2020	2020	2021	
Status	FUND	DEPT	DEPT Descr	Account Descr	Budget	2018 Amt	Budget	2019 Amt	YTD Budget	YTD Amt	Budget	Comment
Active	109	49992	HOODOO POINT	E 109-49992-175 CONTRACT MANAGER	\$36,000.00	\$36,000.00	\$36,000.00	\$36,000.00	\$36,000.00	\$30,000.00	\$0.00	
Active	109	49992	HOODOO POINT	E 109-49992-210 OPERATING SUPPLIES	\$15,000.00	\$15,681.14	\$20,000.00	\$12,178.13	\$15,000.00	\$12,652.26	\$0.00	
Active	109	49992	HOODOO POINT	E 109-49992-220 REPAIR & MAINTENANCE	\$5,000.00	\$3,572.98	\$5,000.00	\$6,233.91	\$20,000.00	\$6,946.06	\$20,000.00	Lift Bask 3.5K
Active	109	49992	HOODOO POINT	E 109-49992-225 EQUIPMENT	\$5,150.00	\$0.00	\$5,000.00	\$3,500.00	\$5,000.00	\$4,849.00	\$0.00	
Active	109	49992	HOODOO POINT	E 109-49992-321 TELEPHONE	\$1,650.00	\$2,296.45	\$2,500.00	\$1,718.83	\$1,700.00	\$1,934.05	\$0.00	
Active	109	49992	HOODOO POINT	E 109-49992-325 HOODOO CREDIT CARD FEES	\$2,750.00	\$4,837.39	\$5,000.00	\$1,688.33	\$2,000.00	\$1,421.67	\$0.00	
Active	109	49992	HOODOO POINT	E 109-49992-352 PUBLICATIONS AND PUBLIC INFOR	\$750.00	\$4,522.00	\$5,000.00	\$2,898.51	\$500.00	\$703.70	\$0.00	
Active	109	49992	HOODOO POINT	E 109-49992-360 INSURANCE	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$4,385.20	\$0.00	
Active	109	49992	HOODOO POINT	E 109-49992-380 ELECTRICITY	\$15,500.00	\$16,893.14	\$18,000.00	\$18,471.82	\$17,000.00	\$19,607.78	\$0.00	
Active	109	49992	HOODOO POINT	E 109-49992-433 DUES/FEES	\$750.00	\$1,430.00	\$1,000.00	\$2,889.43	\$1,200.00	\$9,590.80	\$0.00	
Active	109	49992	HOODOO POINT	E 109-49992-437 REFUNDS	\$0.00	\$3,181.00	\$4,000.00	\$2,291.00	\$2,389.00	\$6,317.00	\$0.00	
Active	109	49992	HOODOO POINT	E 109-49992-551 CAPITAL PROJECT CD	\$52,000.00	\$266,681.59	\$0.00	\$0.00	\$26,134.16	\$30,000.46	\$0.00	
Active	109	49992	HOODOO POINT	E 109-49992-602 SEWER BOND PRINCIPAL	\$0.00	\$0.00	\$16,000.00	\$17,000.00	\$17,000.00	\$17,000.00	\$0.00	
Active	109	49992	HOODOO POINT	E 109-49992-603 SEWER BOND INTEREST	\$0.00	\$10,270.83	\$20,910.00	\$20,888.75	\$20,208.00	\$20,166.25	\$0.00	
Active	109	49992	HOODOO POINT	E 109-49992-700 TRANSFERS OUT	\$60,000.00	\$60,000.00	\$60,000.00	\$0.00	\$13,866.00	\$0.00	\$0.00	
DEPT 49992 HOODOO POINT					\$233,200.00	\$463,864.92	\$235,800.00	\$154,313.06	\$213,660.37	\$174,331.27	\$20,000.00	
DEPT 49800 AIRPORT												
Active	110	49800	AIRPORT	E 110-49800-100 WAGES	\$5,500.00	\$5,214.20	\$5,000.00	\$5,037.99	\$3,024.89	\$8,438.69	\$0.00	
Active	110	49800	AIRPORT	E 110-49800-102 WAGES OVERTIME	\$6,500.00	\$7,815.30	\$6,525.00	\$4,726.77	\$6,785.94	\$0.00	\$0.00	
Active	110	49800	AIRPORT	E 110-49800-103 WAGE AMB POC TRANSFER	\$4,000.00	\$3,875.32	\$4,000.00	\$3,439.80	\$1,708.79	\$0.00	\$0.00	
Active	110	49800	AIRPORT	E 110-49800-120 STATE TAXES	\$3,262.00	\$3,984.12	\$4,000.00	\$3,613.11	\$2,757.39	\$0.00	\$0.00	
Active	110	49800	AIRPORT	E 110-49800-121 PERA	\$1,450.00	\$1,317.21	\$1,475.00	\$961.35	\$927.69	\$459.84	\$0.00	
Active	110	49800	AIRPORT	E 110-49800-122 FICA	\$1,500.00	\$1,597.69	\$1,500.00	\$1,286.58	\$1,133.13	\$642.74	\$0.00	
Active	110	49800	AIRPORT	E 110-49800-131 HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,396.68	\$0.00	
Active	110	49800	AIRPORT	E 110-49800-132 DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$703.70	\$0.00	
Active	110	49800	AIRPORT	E 110-49800-133 LIFE INSURANCE	\$100.00	\$0.00	\$100.00	\$0.00	\$50.00	\$56.65	\$0.00	
Active	110	49800	AIRPORT	E 110-49800-136 EMPLR HLTH SVNGS ACCT HSA CONT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.98	\$0.00	
Active	110	49800	AIRPORT	E 110-49800-140 UNEMPLOYMENT COMPENSATION	\$550.00	\$550.00	\$500.00	\$509.32	\$500.00	\$0.00	\$0.00	
Active	110	49800	AIRPORT	E 110-49800-210 OPERATING SUPPLIES	\$5,670.14	\$5,596.25	\$5,900.00	\$2,799.25	\$5,800.00	\$4,232.49	\$0.00	
Active	110	49800	AIRPORT	E 110-49800-220 REPAIR & MAINTENANCE	\$5,500.00	\$33,895.80	\$5,000.00	\$4,547.23	\$10,319.00	\$9,941.80	\$0.00	
Active	110	49800	AIRPORT	E 110-49800-225 EQUIPMENT	\$250.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	110	49800	AIRPORT	E 110-49800-321 TELEPHONE	\$0.00	\$0.00	\$0.00	\$232.45	\$0.00	\$1,034.40	\$0.00	
Active	110	49800	AIRPORT	E 110-49800-352 PUBLICATIONS AND PUBLIC INFOR	\$500.00	\$600.00	\$600.00	\$225.00	\$400.00	\$0.00	\$0.00	
Active	110	49800	AIRPORT	E 110-49800-354 PERMITS, LICENSES, FEES	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	110	49800	AIRPORT	E 110-49800-360 INSURANCE	\$4,150.00	\$4,150.00	\$3,500.00	\$2,500.00	\$3,000.00	\$4,168.98	\$0.00	
Active	110	49800	AIRPORT	E 110-49800-380 ELECTRICITY	\$4,250.00	\$3,667.00	\$4,332.14	\$3,811.68	\$4,400.00	\$2,499.15	\$0.00	
Active	110	49800	AIRPORT	E 110-49800-404 AIRPORT DEBT	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00	
Active	110	49800	AIRPORT	E 110-49800-433 DUES/FEES	\$0.00	\$190.00	\$200.00	\$308.25	\$200.00	\$150.00	\$0.00	
DEPT 49800 AIRPORT					\$43,432.14	\$72,452.89	\$43,382.14	\$33,998.78	\$56,006.83	\$33,926.10	\$0.00	
DEPT												
Active	111			R 111-34921 FUEL SALES	\$41,000.00	\$58,875.62	\$59,750.00	\$50,040.38	\$52,000.00	\$29,958.69	\$0.00	
DEPT					\$41,000.00	\$58,875.62	\$59,750.00	\$50,040.38	\$52,000.00	\$29,958.69	\$0.00	
DEPT 49800 AIRPORT												
Active	111	49800	AIRPORT	E 111-49800-100 WAGES	\$1,400.00	\$1,219.16	\$1,000.00	\$363.17	\$1,511.91	\$652.95	\$0.00	to 630
Active	111	49800	AIRPORT	E 111-49800-102 WAGES OVERTIME	\$1,278.00	\$1,464.20	\$1,275.00	\$882.30	\$1,393.14	\$0.00	\$0.00	
Active	111	49800	AIRPORT	E 111-49800-103 WAGE AMB POC TRANSFER	\$1,682.00	\$1,595.72	\$1,500.00	\$1,616.41	\$1,708.79	\$0.00	\$0.00	
Active	111	49800	AIRPORT	E 111-49800-120 STATE TAXES	\$1,145.00	\$1,327.92	\$1,000.00	\$993.00	\$102.10	\$0.00	\$0.00	
Active	111	49800	AIRPORT	E 111-49800-121 PERA	\$415.00	\$376.37	\$375.00	\$244.48	\$371.29	\$30.64	\$0.00	
Active	111	49800	AIRPORT	E 111-49800-122 FICA	\$425.00	\$428.61	\$400.00	\$294.84	\$437.63	\$49.98	\$0.00	
Active	111	49800	AIRPORT	E 111-49800-131 HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$96.49	\$0.00	



City of Tower
Budget Planning w Prev Years ^

Act					2018		2019		2020	2020	2021	
Status	FUND	DEPT	DEPT Descr	Account Descr	Budget	2018 Amt	Budget	2019 Amt	YTD Budget	YTD Amt	Budget	Comment
Active	111	49800	AIRPORT	E 111-49800-132 DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46.09	\$0.00	
Active	111	49800	AIRPORT	E 111-49800-133 LIFE INSURANCE	\$50.00	\$0.00	\$50.00	\$0.00	\$25.00	\$4.97	\$0.00	
Active	111	49800	AIRPORT	E 111-49800-136 EMPLR HLTH SVNGS ACCT HSA CONT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16.01	\$0.00	
Active	111	49800	AIRPORT	E 111-49800-140 UNEMPLOYMENT COMPENSATION	\$250.00	\$250.00	\$225.00	\$225.00	\$200.00	\$0.00	\$0.00	
Active	111	49800	AIRPORT	E 111-49800-210 OPERATING SUPPLIES	\$1,000.00	\$1,567.96	\$750.00	\$290.73	\$927.00	\$1,054.87	\$0.00	
Active	111	49800	AIRPORT	E 111-49800-220 REPAIR & MAINTENANCE	\$1,055.00	\$866.60	\$1,000.00	\$3,781.86	\$1,500.00	\$975.88	\$0.00	
Active	111	49800	AIRPORT	E 111-49800-225 EQUIPMENT	\$200.00	\$0.00	\$200.00	\$186.00	\$0.00	\$0.00	\$0.00	
Active	111	49800	AIRPORT	E 111-49800-321 TELEPHONE	\$1,250.00	\$1,546.56	\$1,250.00	\$969.78	\$1,250.00	\$0.00	\$0.00	
Active	111	49800	AIRPORT	E 111-49800-330 AIRPLANE FUEL	\$29,000.00	\$55,935.97	\$49,125.00	\$43,191.96	\$40,400.00	\$31,203.45	\$0.00	
Active	111	49800	AIRPORT	E 111-49800-360 INSURANCE	\$1,250.00	\$1,250.00	\$1,000.00	\$994.00	\$1,000.00	\$0.00	\$0.00	
Active	111	49800	AIRPORT	E 111-49800-380 ELECTRICITY	\$600.00	\$602.00	\$600.00	\$459.00	\$600.00	\$0.00	\$0.00	
DEPT 49800 AIRPORT					\$41,000.00	\$68,431.07	\$59,750.00	\$54,492.53	\$51,426.86	\$34,131.33	\$0.00	
DEPT												
Active	201			R 201-33160 COUNTY AID*	\$10,000.00	\$14,334.24	\$11,000.00	\$18,259.82	\$13,000.00	\$4,337.96	\$0.00	
Active	201			R 201-34205 AMBULANCE SERVICE REVENUES*	\$271,260.00	\$381,982.55	\$371,150.00	\$469,437.09	\$410,000.00	\$292,498.71	\$0.00	
Active	201			R 201-34210 TRAINING REIMBURSEMENT*	\$3,850.00	\$3,850.00	\$3,850.00	\$3,115.00	\$2,000.00	\$0.00	\$0.00	
Active	201			R 201-34220 SALE OF EQUIPMENT*	\$0.00	\$1,900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	201			R 201-36200 MISCELLANEOUS REVENUES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,360.72	\$0.00	
Active	201			R 201-36210 INTEREST EARNINGS*	\$0.00	\$900.41	\$0.00	\$1,718.48	\$0.00	\$858.63	\$0.00	
Active	201			R 201-39200 INTERFUND TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	201			R 201-39201 TRANSFER FROM GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
DEPT					\$285,110.00	\$402,967.20	\$386,000.00	\$492,530.39	\$425,000.00	\$307,056.02	\$0.00	
DEPT 42300 AMBULANCE												
Active	201	42300	AMBULANCE	E 201-42300-100 WAGES	\$2,000.00	\$12,284.75	\$2,000.00	\$3,015.30	\$0.00	\$33,776.75	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-101 WAGES AMB TRANSFER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,283.65	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-102 WAGES OVERTIME	\$2,000.00	\$2,582.72	\$0.00	\$3,390.80	\$0.00	\$68,838.00	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-103 WAGE AMB POC TRANSFER	\$7,000.00	\$7,789.82	\$9,100.00	\$8,890.08	\$9,737.00	\$1,588.91	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-104 TEMPORARY EMPLOYEES WAGES	\$55,000.00	\$137,917.57	\$0.00	\$143,232.34	\$0.00	\$533.17	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-105 DEPARTMENT HEADS SALARY-NO	\$40,200.00	\$37,900.00	\$37,800.00	\$31,350.00	\$37,000.00	\$0.00	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-108 AMB RUN WAGES	\$0.00	\$0.00	\$160,000.00	\$0.00	\$30,000.00	\$21,633.92	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-109 AMB PAID ON CALL WAGES-NO	\$0.00	\$0.00	\$20,000.00	\$0.00	\$130,000.00	\$0.00	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-120 STATE TAXES	\$4,000.00	\$4,145.88	\$4,000.00	\$4,740.61	\$5,000.00	\$0.00	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-121 PERA	\$3,900.00	\$6,611.07	\$4,000.00	\$5,385.32	\$4,500.00	\$1,820.84	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-122 FICA	\$8,560.00	\$13,761.73	\$18,050.00	\$17,683.44	\$18,638.00	\$11,620.53	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-125 DEFINED CONTRIBUTION PLAN PERA	\$0.00	\$0.00	\$0.00	\$3,374.61	\$0.00	\$0.00	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-131 HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,064.53	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-132 DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$88.76	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-133 LIFE INSURANCE	\$200.00	\$198.60	\$200.00	\$43.00	\$210.00	\$87.08	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-136 EMPLR HLTH SVNGS ACCT HSA CONT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$257.41	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-140 UNEMPLOYMENT COMPENSATION	\$6,000.00	\$17,746.00	\$7,000.00	\$10,653.00	\$19,026.00	\$551.55	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-210 OPERATING SUPPLIES	\$70,000.00	\$68,712.52	\$73,000.00	\$56,311.01	\$55,000.00	\$13,660.67	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-217 HOUSE	\$0.00	\$0.00	\$0.00	\$3,013.67	\$11,240.00	\$6,225.83	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-218 FOOD AND MEALS	\$0.00	\$0.00	\$0.00	\$1,028.62	\$6,500.00	\$1,852.96	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-219 MEDICIAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,143.47	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-220 REPAIR & MAINTENANCE	\$15,000.00	\$24,981.32	\$17,000.00	\$18,810.64	\$18,000.00	\$6,103.55	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-225 EQUIPMENT	\$30,000.00	\$55,856.53	\$30,755.00	\$51,219.24	\$25,000.00	\$0.00	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-300 PROFESSIONAL SERVICES	\$12,000.00	\$9,119.44	\$12,000.00	\$9,354.46	\$11,240.00	\$3,323.48	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-304 Ambulance ALS Intercepts	\$0.00	\$0.00	\$0.00	\$21,130.26	\$18,000.00	\$17,899.50	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-305 MEDICAL EXPENSES	\$1,000.00	\$0.00	\$1,000.00	\$303.81	\$0.00	\$0.00	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-306 AMBULANCE BILLING SERVICE	\$13,000.00	\$11,952.11	\$13,500.00	\$13,056.00	\$14,000.00	\$336.00	\$0.00	



City of Tower
Budget Planning w Prev Years ^

Act						2018		2019		2020	2020	2021	
Status	FUND	DEPT	DEPT Descr	Account Descr		Budget	2018 Amt	Budget	2019 Amt	YTD Budget	YTD Amt	Budget	Comment
Active	201	42300	AMBULANCE	E 201-42300-308 TRAVEL EXPENSE		\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$2,498.26	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-319 CONTRACT SERVICES		\$0.00	\$10,764.53	\$7,000.00	\$16,139.84	\$6,000.00	\$8,607.64	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-321 TELEPHONE		\$2,500.00	\$3,697.49	\$3,000.00	\$3,401.61	\$3,000.00	\$1,818.21	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-352 PUBLICATIONS AND PUBLIC INFOR		\$500.00	\$423.16	\$500.00	\$958.88	\$500.00	\$0.00	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-360 INSURANCE		\$3,750.00	\$3,750.00	\$3,750.00	\$3,750.00	\$3,750.00	\$10,291.92	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-380 ELECTRICITY		\$4,000.00	\$2,611.53	\$3,500.00	\$3,162.57	\$3,500.00	\$2,929.55	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-390 HEATING FUEL		\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-417 Uniforms/Turnout Gear		\$2,000.00	\$11,921.50	\$8,000.00	\$4,478.09	\$6,000.00	\$2,077.39	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-420 SPECIAL PURCHASES		\$0.00	\$229.58	\$0.00	\$65,664.00	\$164,994.00	\$155,586.00	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-433 DUES/FEES		\$1,500.00	\$775.43	\$1,000.00	\$2,135.33	\$1,000.00	\$12,819.86	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-437 REFUNDS		\$0.00	\$1,950.80	\$0.00	\$3,122.16	\$2,000.00	\$15,398.99	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-488 EMS Promotional Events		\$1,500.00	\$1,705.03	\$3,000.00	\$454.05	\$3,000.00	\$0.00	\$0.00	
Active	201	42300	AMBULANCE	E 201-42300-700 TRANSFERS OUT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$258,814.21	\$0.00	
DEPT 42300 AMBULANCE						\$286,110.00	\$449,389.11	\$439,655.00	\$509,252.74	\$609,335.00	\$678,532.59	\$0.00	
DEPT													
Active	202			R 202-39400 TRANFER IN -OTHER REVENUE ACC^		\$0.00	\$63,390.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
DEPT						\$0.00	\$63,390.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
DEPT													
Active	205			R 205-36200 MISCELLANEOUS REVENUES		\$0.00	-\$4,138.00	\$0.00	\$0.00	\$0.00	\$13,102.99	\$0.00	
Active	205			R 205-36201 LOAN REPAYMENT*		\$0.00	\$0.00	\$0.00	\$0.00	\$16,000.00	\$0.00	\$0.00	
Active	205			R 205-36210 INTEREST EARNINGS*		\$0.00	\$0.00	\$0.00	\$0.00	\$1,800.00	\$865.13	\$0.00	
Active	205			R 205-36220 LEASE PAYMENTS*		\$0.00	\$5,138.00	\$0.00	\$0.00	\$96,780.00	\$73,579.91	\$0.00	VCS, Lamppa, YBC
Active	205			R 205-39200 INTERFUND TRANSFER IN		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60,501.15	\$0.00	
Active	205			R 205-39400 TRANFER IN -OTHER REVENUE ACC^		\$0.00	\$0.00	\$0.00	\$49,353.00	\$87,000.00	\$79,888.55	\$0.00	
DEPT						\$0.00	\$1,000.00	\$0.00	\$49,353.00	\$201,580.00	\$227,937.73	\$0.00	
DEPT 46200 TEDA BUSINESS PARK DNU													
Active	205	46200	TEDA BUSINESS P	E 205-46200-100 WAGES		\$3,500.00	\$2,016.64	\$0.00	\$0.00	\$6,000.00	\$3,835.00	\$0.00	
Active	205	46200	TEDA BUSINESS P	E 205-46200-121 PERA		\$415.00	\$267.68	\$0.00	\$0.00	\$360.00	\$287.61	\$0.00	
Active	205	46200	TEDA BUSINESS P	E 205-46200-122 FICA		\$580.00	\$395.10	\$0.00	\$0.00	\$459.00	\$543.68	\$0.00	
DEPT 46200 TEDA BUSINESS PARK DNU						\$4,495.00	\$2,679.42	\$0.00	\$0.00	\$6,819.00	\$4,666.29	\$0.00	
DEPT 46500 ECONOMIC DEVELOPMENT													
Active	205	46500	ECONOMIC DEVEL	E 205-46500-300 PROFESSIONAL SERVICES		\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$51.30	\$0.00	
Active	205	46500	ECONOMIC DEVEL	E 205-46500-360 INSURANCE		\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	
Active	205	46500	ECONOMIC DEVEL	E 205-46500-400 REPAIRS AND MAINT-CONTRACTUAL		\$0.00	\$0.00	\$0.00	\$0.00	\$16,000.00	\$23,279.82	\$0.00	
Active	205	46500	ECONOMIC DEVEL	E 205-46500-430 MISCELLANEOUS		\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$562.04	\$0.00	
Active	205	46500	ECONOMIC DEVEL	E 205-46500-439 LOAN OUTLAY		\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00	
Active	205	46500	ECONOMIC DEVEL	E 205-46500-510 LAND		\$0.00	\$0.00	\$0.00	\$0.00	\$22,300.00	\$11,105.39	\$0.00	
Active	205	46500	ECONOMIC DEVEL	E 205-46500-520 BUILDINGS		\$0.00	\$0.00	\$0.00	\$36,741.45	\$174,000.00	\$164,172.23	\$0.00	
Active	205	46500	ECONOMIC DEVEL	E 205-46500-600 PRINCIPAL		\$0.00	\$0.00	\$0.00	\$0.00	\$42,135.51	\$20,845.66	\$0.00	
Active	205	46500	ECONOMIC DEVEL	E 205-46500-610 INTEREST		\$0.00	\$0.00	\$0.00	\$0.00	\$7,217.49	\$3,830.84	\$0.00	
DEPT 46500 ECONOMIC DEVELOPMENT						\$0.00	\$0.00	\$0.00	\$36,741.45	\$315,153.00	\$223,847.28	\$0.00	
DEPT 49360 INTERFUND TRANSFER OUT													
Active	205	49360	INTERFUND TRAN	E 205-49360-700 TRANSFERS OUT		\$0.00	\$0.00	\$0.00	\$0.00	\$87,000.00	\$41,712.65	\$0.00	
DEPT 49360 INTERFUND TRANSFER OUT						\$0.00	\$0.00	\$0.00	\$0.00	\$87,000.00	\$41,712.65	\$0.00	
DEPT 43100 STREETS													
Active	207	43100	STREETS	E 207-43100-301 CONTRACTOR		\$0.00	\$0.00	\$0.00	\$4,043.86	\$0.00	\$0.00	\$0.00	
Active	207	43100	STREETS	E 207-43100-315 ENGINEERING SERVICES		\$0.00	\$3,318.30	\$0.00	\$44,920.19	\$0.00	\$0.00	\$0.00	
DEPT 43100 STREETS						\$0.00	\$3,318.30	\$0.00	\$48,964.05	\$0.00	\$0.00	\$0.00	

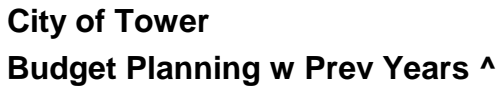


Act	Status	FUND	DEPT	DEPT Descr	Account Descr	2018 Budget	2018 Amt	2019 Budget	2019 Amt	2020 YTD Budget	2020 YTD Amt	2021 Budget	Comment
DEPT													
	Active	215			R 215-33145 STATE GRANT, DNR`	\$0.00	\$36,003.58	\$0.00	\$662,463.42	\$0.00	\$328,772.00	\$600,000.00	
	Active	215			R 215-33146 FEDERAL GRANT*	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Active	215			R 215-39300 PROCEEDS, GEN LON-TERM DEBT*	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Active	215			R 215-39700 CAPITAL CONTRIBUTION*	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
DEPT						\$0.00	\$36,003.58	\$0.00	\$662,463.42	\$0.00	\$328,772.00	\$600,000.00	
DEPT 44200 EAST TWO RIVERS													
	Active	215	44200	EAST TWO RIVER	E 215-44200-140 UNEMPLOYMENT COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Active	215	44200	EAST TWO RIVER	E 215-44200-210 OPERATING SUPPLIES	\$0.00	\$940.00	\$0.00	\$100.94	\$0.00	\$254.02	\$0.00	
	Active	215	44200	EAST TWO RIVER	E 215-44200-215 LAND ACQUISITION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Active	215	44200	EAST TWO RIVER	E 215-44200-301 CONTRACTOR	\$0.00	\$112,308.33	\$0.00	\$682,637.77	\$0.00	\$8,195.00	\$550,000.00	
	Active	215	44200	EAST TWO RIVER	E 215-44200-315 ENGINEERING SERVICES	\$0.00	\$115,463.19	\$0.00	\$80,566.69	\$0.00	\$10,391.47	\$50,000.00	
	Active	215	44200	EAST TWO RIVER	E 215-44200-352 PUBLICATIONS AND PUBLIC INFOR	\$0.00	\$19.50	\$0.00	\$40.00	\$0.00	\$0.00	\$0.00	
	Active	215	44200	EAST TWO RIVER	E 215-44200-358 ENVIRONMENTAL	\$0.00	\$310.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Active	215	44200	EAST TWO RIVER	E 215-44200-510 LAND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Active	215	44200	EAST TWO RIVER	E 215-44200-626 Harbor Gundersen LoanPrincipal	\$0.00	\$0.00	\$0.00	\$449,803.39	\$17,000.00	\$0.00	\$0.00	to Debt Service
	Active	215	44200	EAST TWO RIVER	E 215-44200-627 Harbor Gunderson Loan Interest	\$0.00	\$0.00	\$0.00	\$4,824.85	\$20,166.00	\$0.00	\$0.00	to Debt Service
DEPT 44200 EAST TWO RIVERS						\$0.00	\$229,041.02	\$0.00	\$1,217,973.64	\$37,166.00	\$18,840.49	\$600,000.00	
DEPT													
	Active	226			R 226-34791 GAMBLING REVENUE*	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,200.00	
DEPT						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,200.00	
DEPT 49360 INTERFUND TRANSFER OUT													
	Active	226	49360	INTERFUND TRAN	E 226-49360-438 TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,200.00	
DEPT 49360 INTERFUND TRANSFER OUT						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,200.00	
DEPT													
	Active	227			R 227-33441 STATE, DNR GRANT-IN-AID*	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Active	227			R 227-39201 TRANSFER FROM GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00	
DEPT						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00	
DEPT													
	Active	228			R 228-36220 LEASE PAYMENTS*	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,000.00	
	Active	228			R 228-38100 TIMBER SALES*	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Active	228			R 228-38400 INTERNAL SERVICE FUND REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Active	228			R 228-39101 SALE OF LAND, BLDG, EQUIP*	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
DEPT						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,000.00	
DEPT 49600 MUNICIPAL FOREST													
	Active	228	49600	MUNICIPAL FORE	E 228-49600-100 WAGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Active	228	49600	MUNICIPAL FORE	E 228-49600-220 REPAIR & MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Active	228	49600	MUNICIPAL FORE	E 228-49600-300 PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	
	Active	228	49600	MUNICIPAL FORE	E 228-49600-700 TRANSFERS OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,000.00	
DEPT 49600 MUNICIPAL FOREST						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,000.00	
DEPT													
	Active	229			R 229-31000 GENERAL PROPERTY TAXES*	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Active	229			R 229-32000 LICENSES AND PERMITS*	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Active	229			R 229-33140 STATE GRANT, MNDOT*	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	
	Active	229			R 229-36220 LEASE PAYMENTS*	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,800.00	
	Active	229			R 229-39206 TRANSFER FROM AIR FUEL FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	
DEPT						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,800.00	



City of Tower
Budget Planning w Prev Years ^

Act						2018		2019		2020	2020	2021	
Status	FUND	DEPT	DEPT Descr	Account Descr		Budget	2018 Amt	Budget	2019 Amt	YTD Budget	YTD Amt	Budget	Comment
DEPT 49800 AIRPORT													
Active	229	49800	AIRPORT	E 229-49800-100 WAGES		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,567.29	
Active	229	49800	AIRPORT	E 229-49800-121 PERA		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,566.86	
Active	229	49800	AIRPORT	E 229-49800-122 FICA		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,357.95	
Active	229	49800	AIRPORT	E 229-49800-131 HEALTH INSURANCE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,176.00	
Active	229	49800	AIRPORT	E 229-49800-132 DENTAL INSURANCE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$366.00	
Active	229	49800	AIRPORT	E 229-49800-133 LIFE INSURANCE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$152.00	
Active	229	49800	AIRPORT	E 229-49800-136 EMPLR HLTH SVNGS ACCT HSA CONT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175.00	
Active	229	49800	AIRPORT	E 229-49800-210 OPERATING SUPPLIES		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	
Active	229	49800	AIRPORT	E 229-49800-220 REPAIR & MAINTENANCE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	
Active	229	49800	AIRPORT	E 229-49800-360 INSURANCE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,200.00	
Active	229	49800	AIRPORT	E 229-49800-380 ELECTRICITY		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,238.90	
Active	229	49800	AIRPORT	E 229-49800-700 TRANSFERS OUT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
DEPT 49800 AIRPORT						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,800.00	
DEPT 45101 COMMERCIAL LOANS													
Active	303	45101	COMMERCIAL LOA	E 303-45101-700 TRANSFERS OUT		\$0.00	\$4,713.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
DEPT 45101 COMMERCIAL LOANS						\$0.00	\$4,713.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
DEPT													
Active	352			R 352-31000 GENERAL PROPERTY TAXES*		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,747.50	
DEPT						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,747.50	
DEPT 47000 DEBT SERVICE													
Active	352	47000	DEBT SERVICE	E 352-47000-600 PRINCIPAL		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,000.00	Frm 215-44200-62
Active	352	47000	DEBT SERVICE	E 352-47000-610 INTEREST		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,747.50	Frm 215-44200-62
DEPT 47000 DEBT SERVICE						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,747.50	
DEPT													
Active	353			R 353-31000 GENERAL PROPERTY TAXES*		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,805.41	Frm 101-41310-24
DEPT						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,805.41	
DEPT 47000 DEBT SERVICE													
Active	353	47000	DEBT SERVICE	E 353-47000-600 PRINCIPAL		\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00	
Active	353	47000	DEBT SERVICE	E 353-47000-610 INTEREST		\$0.00	\$0.00	\$0.00	\$0.00	\$3,805.41	\$0.00	\$0.00	
DEPT 47000 DEBT SERVICE						\$0.00	\$0.00	\$0.00	\$0.00	\$53,805.41	\$0.00	\$0.00	
DEPT 47000 DEBT SERVICE													
Active	401	47000	DEBT SERVICE	E 401-47000-602 SEWER BOND PRINCIPAL		\$16,000.00	\$0.00	\$16,000.00	\$0.00	\$8,000.00	\$8,000.00	\$0.00	
Active	401	47000	DEBT SERVICE	E 401-47000-603 SEWER BOND INTEREST		\$1,530.00	\$0.00	\$850.00	\$0.00	\$170.00	\$170.00	\$0.00	
Active	401	47000	DEBT SERVICE	E 401-47000-604 SEWER BOND MISC.		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	401	47000	DEBT SERVICE	E 401-47000-605 FILTRATION DEBT PRINCIPAL		\$53,000.00	\$53,000.00	\$53,000.00	\$53,000.00	\$0.00	\$0.00	\$0.00	
Active	401	47000	DEBT SERVICE	E 401-47000-606 FILTRATION DEBT INTEREST		\$1,971.60	\$1,971.60	\$985.80	\$985.80	\$0.00	\$0.00	\$0.00	
Active	401	47000	DEBT SERVICE	E 401-47000-607 FILTRATION DEBT MISCELLANEOUS		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	401	47000	DEBT SERVICE	E 401-47000-608 FIRE TRUCK PRINCIPAL		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	401	47000	DEBT SERVICE	E 401-47000-609 FIRE TRUCK INTEREST		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
DEPT 47000 DEBT SERVICE						\$72,501.60	\$54,971.60	\$70,835.80	\$53,985.80	\$8,170.00	\$8,170.00	\$0.00	
DEPT 47500 TIF													
Active	402	47500	TIF	E 402-47500-307 COUNTY FEE		\$1,005.00	\$0.00	\$1,105.00	\$499.55	\$0.00	\$499.55	\$0.00	
Active	402	47500	TIF	E 402-47500-433 DUES/FEES		\$2,000.00	\$2,262.68	\$2,500.00	\$3,133.75	\$0.00	\$2,302.50	\$0.00	
Active	402	47500	TIF	E 402-47500-618 TIF/A PRINCIPAL		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	402	47500	TIF	E 402-47500-619 TIF/A INTEREST		\$8,640.00	\$8,640.00	\$8,640.00	\$8,640.00	\$8,640.00	\$12,870.00	\$0.00	
Active	402	47500	TIF	E 402-47500-621 TIF/B PRINCIPAL		\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	
Active	402	47500	TIF	E 402-47500-622 TIF/B INTEREST		\$5,362.50	\$5,362.50	\$4,537.50	\$4,537.50	\$0.00	\$3,712.50	\$0.00	





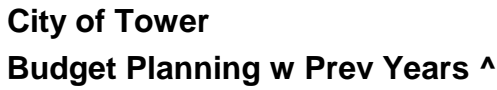
City of Tower
Budget Planning w Prev Years ^

Act						2018		2019		2020	2020	2021	
Status	FUND	DEPT	DEPT Descr	Account Descr		Budget	2018 Amt	Budget	2019 Amt	YTD Budget	YTD Amt	Budget	Comment
Active	409			R 409-36210 INTEREST EARNINGS*		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	409			R 409-38400 INTERNAL SERVICE FUND REVENUE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$72,000.00	\$1.66/mi
DEPT						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$111,870.00	
DEPT 42300 AMBULANCE													
Active	409	42300	AMBULANCE	E 409-42300-430 MISCELLANEOUS		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	409	42300	AMBULANCE	E 409-42300-520 BUILDINGS		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	409	42300	AMBULANCE	E 409-42300-550 MOTOR VEHICLES		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
DEPT 42300 AMBULANCE						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
DEPT													
Active	501			R 501-36201 LOAN REPAYMENT*		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,000.00	
Active	501			R 501-36210 INTEREST EARNINGS*		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,747.50	
Active	501			R 501-39203 TRANSFER FROM FOREST FUND		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
DEPT						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,747.50	
DEPT 41500 TREASURY													
Active	501	41500	TREASURY	E 501-41500-700 TRANSFERS OUT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4747.50 (15% R
DEPT 41500 TREASURY						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
DEPT 41580 GUNDERSEN TRUST													
Active	501	41580	GUNDERSEN TRU	E 501-41580-301 CONTRACTOR		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	501	41580	GUNDERSEN TRU	E 501-41580-490 DONATIONS		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
DEPT 41580 GUNDERSEN TRUST						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
DEPT													
Active	601			R 601-33400 STATE, GRANT GENERAL*		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	601			R 601-36000 OTHER PENATIES		\$0.00	\$861.47	\$750.00	\$1,235.43	\$800.00	\$1,177.52	\$1,000.00	
Active	601			R 601-36220 LEASE PAYMENTS*		\$0.00	\$0.00	\$0.00	\$62.11	\$0.00	\$0.00	\$0.00	
Active	601			R 601-37100 WATER SALES*		\$55,600.00	\$61,375.83	\$60,000.00	\$57,452.27	\$60,000.00	\$42,165.19	\$66,960.00	
Active	601			R 601-37110 WATER RECONNECTION FEE*		\$200.00	\$0.00	\$200.00	\$100.00	\$100.00	\$0.00	\$100.00	
Active	601			R 601-37120 METER SALES*		\$250.00	\$0.00	\$50.00	\$190.00	\$90.00	\$0.00	\$180.00	
Active	601			R 601-37130 STATE CONNECTION FEE*		\$1,800.00	\$0.00	\$1,800.00	\$0.00	\$2,390.00	\$1,407.37	\$2,390.00	
Active	601			R 601-37140 UTILITY DEPOSITS*		\$187.50	\$0.00	\$500.00	\$0.00	\$500.00	\$567.72	\$500.00	
Active	601			R 601-37150 CAPITAL RESERVE*		\$17,500.00	\$15,251.10	\$17,500.00	\$14,475.32	\$17,500.00	\$10,285.48	\$17,500.00	
Active	601			R 601-37152 FILTRATION DEBT*		\$29,470.00	\$26,264.97	\$29,470.00	\$24,826.05	\$29,740.00	\$17,666.29	\$29,740.00	
Active	601			R 601-37155 WATER/SEWER HOOK UP FEES*		\$1,500.00	\$0.00	\$1,500.00	\$1,166.50	\$500.00	\$0.00	\$500.00	
Active	601			R 601-37160 OPERATIONS & MAINTENANCE*		\$16,500.00	\$29,507.22	\$29,000.00	\$28,175.29	\$29,000.00	\$22,000.80	\$29,000.00	
Active	601			R 601-39400 TRANFER IN -OTHER REVENUE ACC^		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
DEPT						\$123,007.50	\$133,260.59	\$140,770.00	\$127,682.97	\$140,620.00	\$95,270.37	\$147,870.00	
DEPT 49400 WATER DEPARTMENT													
Active	601	49400	WATER DEPARTM	E 601-49400-100 WAGES		\$6,000.00	\$6,465.37	\$6,000.00	\$3,948.53	\$4,536.80	\$7,054.11	\$20,891.50	Actuals
Active	601	49400	WATER DEPARTM	E 601-49400-120 STATE TAXES		\$6,000.00	\$8,632.32	\$6,000.00	\$5,350.94	\$2,757.39	\$0.00	\$0.00	
Active	601	49400	WATER DEPARTM	E 601-49400-121 PERA		\$1,675.00	\$1,617.06	\$1,725.00	\$1,572.54	\$2,504.87	\$489.12	\$1,566.86	
Active	601	49400	WATER DEPARTM	E 601-49400-122 FICA		\$1,685.00	\$1,770.87	\$1,775.00	\$1,432.35	\$1,682.00	\$539.63	\$1,357.95	
Active	601	49400	WATER DEPARTM	E 601-49400-131 HEALTH INSURANCE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$893.21	\$3,176.00	
Active	601	49400	WATER DEPARTM	E 601-49400-132 DENTAL INSURANCE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$291.43	\$366.00	
Active	601	49400	WATER DEPARTM	E 601-49400-133 LIFE INSURANCE		\$150.00	\$8.60	\$150.00	\$0.00	\$210.00	\$68.57	\$152.00	
Active	601	49400	WATER DEPARTM	E 601-49400-136 EMPLR HLTH SVNGS ACCT HSA CONT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$163.43	\$175.00	
Active	601	49400	WATER DEPARTM	E 601-49400-140 UNEMPLOYMENT COMPENSATION		\$1,600.00	\$1,600.00	\$2,000.00	\$2,000.00	\$2,746.00	\$0.00	\$2,700.00	
Active	601	49400	WATER DEPARTM	E 601-49400-207 COMPUTER SUPPORT		\$400.00	\$397.50	\$400.00	\$645.00	\$400.00	\$397.50	\$0.00	
Active	601	49400	WATER DEPARTM	E 601-49400-210 OPERATING SUPPLIES		\$4,000.00	\$1,348.28	\$5,828.40	\$513.50	\$3,550.00	\$1,264.40	\$4,000.00	
Active	601	49400	WATER DEPARTM	E 601-49400-220 REPAIR & MAINTENANCE		\$4,000.00	\$1,160.00	\$5,000.00	\$0.00	\$3,550.00	\$3,406.50	\$9,870.00	Valves 3K



City of Tower
Budget Planning w Prev Years ^

Act					2018		2019		2020	2020	2021	
Status	FUND	DEPT	DEPT Descr	Account Descr	Budget	2018 Amt	Budget	2019 Amt	YTD Budget	YTD Amt	Budget	Comment
Active	601	49400	WATER DEPARTM	E 601-49400-225 EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$1,170.00	\$0.00	\$0.00	
Active	601	49400	WATER DEPARTM	E 601-49400-250 WATER PURCHASE	\$24,621.90	\$26,239.35	\$30,500.00	\$18,873.80	\$29,000.00	\$18,648.83	\$29,000.00	
Active	601	49400	WATER DEPARTM	E 601-49400-352 PUBLICATIONS AND PUBLIC INFOR	\$200.00	\$12.50	\$200.00	\$25.00	\$100.00	\$157.50	\$200.00	
Active	601	49400	WATER DEPARTM	E 601-49400-360 INSURANCE	\$750.00	\$750.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	
Active	601	49400	WATER DEPARTM	E 601-49400-385 TOWER/BREITUNG BOARD O&M	\$15,000.00	\$24,444.20	\$19,750.00	\$16,944.20	\$22,000.00	\$16,944.20	\$22,000.00	
Active	601	49400	WATER DEPARTM	E 601-49400-388 STATE FEE	\$1,556.00	\$0.00	\$1,556.00	\$0.00	\$2,390.00	\$1,230.00	\$2,400.00	
Active	601	49400	WATER DEPARTM	E 601-49400-401 CAPITAL RESERVE	\$16,434.00	\$20,052.00	\$19,000.00	\$49,952.00	\$20,000.00	\$64,230.80	\$20,000.00	
Active	601	49400	WATER DEPARTM	E 601-49400-402 FILTRATION DEBT	\$28,485.60	\$28,256.80	\$28,485.60	\$28,256.80	\$28,000.00	\$28,256.80	\$28,000.00	
Active	601	49400	WATER DEPARTM	E 601-49400-433 DUES/FEES	\$500.00	\$275.00	\$500.00	\$973.47	\$500.00	\$907.95	\$900.00	
Active	601	49400	WATER DEPARTM	E 601-49400-437 REFUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$277.97	\$0.00	
Active	601	49400	WATER DEPARTM	E 601-49400-590 DEPRECIATION	\$0.00	\$13,554.00	\$0.00	\$13,553.00	\$0.00	\$0.00	\$0.00	
Active	601	49400	WATER DEPARTM	E 601-49400-700 TRANSFERS OUT	\$0.00	\$0.00	\$0.00	\$36.11	\$0.00	\$0.00	\$0.00	
DEPT 49400 WATER DEPARTMENT					\$113,057.50	\$136,583.85	\$129,870.00	\$145,077.24	\$126,097.06	\$145,221.95	\$147,755.31	
DEPT												
Active	602			R 602-33130 FEDERAL GRANT, CDBG*	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	602			R 602-33400 STATE, GRANT GENERAL*	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	602			R 602-36200 MISCELLANEOUS REVENUES	\$0.00	\$0.00	\$0.00	\$897.29	\$0.00	\$0.00	\$0.00	
Active	602			R 602-36210 INTEREST EARNINGS*	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	602			R 602-37155 WATER/SEWER HOOK UP FEES*	\$0.00	\$0.00	\$0.00	\$1,166.50	\$500.00	\$0.00	\$0.00	
Active	602			R 602-37190 SEWER INSPECTION FEES*	\$600.00	\$0.00	\$300.00	\$0.00	\$200.00	\$150.00	\$0.00	
Active	602			R 602-37200 SEWER SALES*	\$88,800.00	\$76,598.62	\$80,000.00	\$76,142.64	\$72,000.00	\$57,362.13	\$74,200.00	
Active	602			R 602-39300 PROCEEDS, GEN LON-TERM DEBT*	\$4,000.00	\$0.00	\$2,500.00	\$0.00	\$1,500.00	\$1,150.00	\$1,100.00	
Active	602			R 602-39400 TRANFER IN -OTHER REVENUE ACC^	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
DEPT					\$93,400.00	\$76,598.62	\$82,800.00	\$78,206.43	\$74,200.00	\$58,662.13	\$75,300.00	
DEPT 49450 SEWER DEPARTMENT												
Active	602	49450	SEWER DEPARTM	E 602-49450-100 WAGES	\$5,964.00	\$6,784.37	\$5,000.00	\$2,766.59	\$4,536.80	\$8,863.55	\$26,741.54	
Active	602	49450	SEWER DEPARTM	E 602-49450-102 WAGES OVERTIME	\$3,950.00	\$4,275.00	\$3,900.00	\$2,662.68	\$4,267.16	\$0.00	\$0.00	
Active	602	49450	SEWER DEPARTM	E 602-49450-103 WAGE AMB POC TRANSFER	\$6,000.00	\$5,699.00	\$7,000.00	\$7,098.50	\$11,958.32	\$0.00	\$0.00	
Active	602	49450	SEWER DEPARTM	E 602-49450-120 STATE TAXES	\$6,000.00	\$7,968.24	\$6,000.00	\$5,350.94	\$2,577.00	\$0.00	\$0.00	
Active	602	49450	SEWER DEPARTM	E 602-49450-121 PERA	\$1,650.00	\$1,558.68	\$1,650.00	\$1,527.16	\$1,529.03	\$569.47	\$2,005.62	
Active	602	49450	SEWER DEPARTM	E 602-49450-122 FICA	\$1,680.00	\$1,715.09	\$1,680.00	\$1,367.64	\$1,682.00	\$678.05	\$1,738.20	
Active	602	49450	SEWER DEPARTM	E 602-49450-131 HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,164.96	\$366.00	
Active	602	49450	SEWER DEPARTM	E 602-49450-132 DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$435.00	\$122.00	
Active	602	49450	SEWER DEPARTM	E 602-49450-133 LIFE INSURANCE	\$150.00	\$135.00	\$150.00	\$8.60	\$210.00	\$81.27	\$175.00	
Active	602	49450	SEWER DEPARTM	E 602-49450-136 EMPLR HLTH SVNGS ACCT HSA CONT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$204.40	\$0.00	
Active	602	49450	SEWER DEPARTM	E 602-49450-140 UNEMPLOYMENT COMPENSATION	\$2,260.00	\$2,260.00	\$1,720.00	\$1,720.00	\$2,746.00	\$0.00	\$0.00	
Active	602	49450	SEWER DEPARTM	E 602-49450-207 COMPUTER SUPPORT	\$400.00	\$397.50	\$400.00	\$645.00	\$400.00	\$397.50	\$400.00	
Active	602	49450	SEWER DEPARTM	E 602-49450-210 OPERATING SUPPLIES	\$1,500.00	\$1,016.82	\$1,500.00	\$668.45	\$1,500.00	\$749.09	\$1,500.00	
Active	602	49450	SEWER DEPARTM	E 602-49450-220 REPAIR & MAINTENANCE	\$2,500.00	\$0.00	\$2,000.00	\$2,271.41	\$1,500.00	\$15,357.98	\$27,000.00	Cam 15K, Lake Av
Active	602	49450	SEWER DEPARTM	E 602-49450-242 LOANS	\$0.00	\$0.00	\$0.00	\$6,647.00	\$0.00	\$0.00	\$0.00	
Active	602	49450	SEWER DEPARTM	E 602-49450-352 PUBLICATIONS AND PUBLIC INFOR	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00	\$270.00	\$300.00	
Active	602	49450	SEWER DEPARTM	E 602-49450-360 INSURANCE	\$2,000.00	\$2,000.00	\$1,000.00	\$1,000.00	\$2,000.00	\$0.00	\$1,000.00	
Active	602	49450	SEWER DEPARTM	E 602-49450-380 ELECTRICITY	\$325.00	\$340.38	\$350.00	\$254.91	\$325.00	\$267.10	\$300.00	
Active	602	49450	SEWER DEPARTM	E 602-49450-385 TOWER/BREITUNG BOARD O&M	\$41,391.00	\$34,034.98	\$33,500.00	\$43,001.82	\$30,000.00	\$32,447.33	\$30,000.00	
Active	602	49450	SEWER DEPARTM	E 602-49450-437 REFUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$316.92	\$0.00	
Active	602	49450	SEWER DEPARTM	E 602-49450-550 MOTOR VEHICLES	\$0.00	\$0.00	\$0.00	\$0.00	\$10,327.00	\$0.00	\$0.00	
Active	602	49450	SEWER DEPARTM	E 602-49450-590 DEPRECIATION	\$0.00	\$27,453.00	\$0.00	\$27,452.00	\$0.00	\$0.00	\$0.00	
Active	602	49450	SEWER DEPARTM	E 602-49450-600 PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Active	602	49450	SEWER DEPARTM	E 602-49450-625 BOND INTEREST	\$0.00	\$1,247.00	\$0.00	\$567.00	\$0.00	\$0.00	\$0.00	
Active	602	49450	SEWER DEPARTM	E 602-49450-700 TRANSFERS OUT	\$17,530.00	\$0.00	\$16,850.00	\$0.00	\$0.00	\$0.00	\$0.00	





City of Tower
Budget Planning w Prev Years ^

Act						2018		2019		2020	2020	2021	
Status	FUND	DEPT	DEPT Descr	Account Descr		Budget	2018 Amt	Budget	2019 Amt	YTD Budget	YTD Amt	Budget	Comment
Active	902	41400	CLERK	E 902-41400-121 PERA		\$0.00	\$4,920.67	\$0.00	\$484.00	\$0.00	\$0.00	\$0.00	
DEPT 41400 CLERK						\$0.00	\$4,920.67	\$0.00	\$484.00	\$0.00	\$0.00	\$0.00	
DEPT 42300 AMBULANCE													
Active	902	42300	AMBULANCE	E 902-42300-121 PERA		\$0.00	\$2,460.33	\$0.00	\$242.00	\$0.00	\$0.00	\$0.00	
DEPT 42300 AMBULANCE						\$0.00	\$2,460.33	\$0.00	\$242.00	\$0.00	\$0.00	\$0.00	
						\$2,605,484.58	\$3,795,087.21	\$2,916,239.94	\$5,546,125.73	\$4,455,508.06	\$3,769,399.73	\$5,466,973.13	

CITY OF TOWER

ANNUAL BUDGET 2021

City of Tower is over 130 years old. The City needs a clear plan for maintaining or revitalizing the City. One tool in the toolbox, is ensuring that all its financial information is structured properly to ensure proper focus.

Historically the City blended capital projects with operating funds, and didn't clearly define or properly maintain enterprise funds.

For FY2021, the Clerk/Treasurer has followed the State of Minnesota Office of the State Auditor's Minnesota City and Town Accounting and Financial Reporting Standards Uniform Chart of Accounts.

Government Funds are those types of funds through which most governmental functions are typically financed (taxes, grants, etc.)

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Capital Projects	400-499
Permanent Funds	500-599

Proprietary Funds are used to account for a government's organization and that are business-type activities

Enterprise Funds	600-699
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The only deviation from the Harbor Renaissance Fund (215) which was left intact given the potential for perceived tampering. It is being treated as a capital fund despite having been formed as a special revenue fund.

What follows is a narrative for each fund or department within a fund.

GENERAL FUND (101)

CITY COUNCIL (41310)

With new Council Members, it is prudent to have Councilors attend training. Training are budgeted for in FY2021.

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This is a "new" City department in the budget. Separation from the "Clerk (41400)" Department will better clarify the distinct roles of the Clerk/Treasurer and Deputy Clerk/Treasurer.

The Deputy Clerk's main duties deal with financial matters related to handling of physical receipts/deposits, Utility billing, Hoodoo Point receipt record keeping, Ambulance billing record keeping, and processing approved claims to be paid. Some of this activity is accounted for within their respective Funds, but some is accounted for in the General Fund (101).

For FY2021, the Clerk/Treasurer recommends hiring a part-time Finance Clerk to perform routine tasks not performed by the Deputy Clerk while the Clerk/Treasurer documents procedures.

Long-term, the Charter Commission could consider separating the duties of the Clerk/Treasurer into two separate positions. The benefit of separation is less divided between two distinct positions and increase productivity. Further, this would eliminate the statutory requirement for an annual audit (MN Statute §412.591) in favor of a random five-year audit; that would be a potential savings of \$20,000+/yr or \$80,000 per four years. Even if the position were separated in the next few years, the City should still have an annual audit until the City's Treasury is functioning well with adequate capital reserves in the bank, a solid capital improvement plan, a healthy habit of adopting budget amendments to address emergent situations, monthly presentation of financial reports to Council and public, and all Enterprise Funds functioning as designed or required.

LEGAL SERVICES (41600)

The City has not had solid legal grounding for many of its actions over the last few decades. As a result, the City faces remediation of past issues and should prudently seek legal counsel before undertaking certain new actions.

PLANNING AND ZONING (41910)

The City has had significant issues with Planning and Zoning in recent years. Continued reliance on the existing framework is not a sound solution. Therefore, this new department will remind the City Council and the public, that this task, at times can not rely on existing staff or volunteers to accomplish important tasks related to Planning and Zoning. This allows the Planning and Zoning Commission to have budgeted fiscal resources to accomplish tasks.

CITY HALL (41940)

No change of not.

Heating costs be reduced over the long-term by window replacement, not budgeted for in FY2021.

CIVIC CENTER (42000)

FY2020 Civic Center operations were affected by decreased usage due to the pandemic, but also increase cleaning after each usage.

Floors are slated for their periodic waxing.

POLICE DEPARTMENT (42100)

No Changes of note.

FIRE DEPARTMENT (42200)

No changes of note.

EMERGENCY MANAGEMENT (42500)

No changes of note.

BLIGHT (42600)

The City can address blight citation non-compliance by contracting for the blight abatement and billing the property owner.

Council can concerning hiring a Blight Enforcement Officer.

STREETS (43100)

No changes of note.

The City maintains the Iron Ore Bar field in the summer by verbal agreement for the ability to place snow on the area in the winter via mowing and debris collection. The property is for sale and the potential new owner may not be accommodating to this arrangement.

CULTURE-RECREATION (45010)

The City has several cultural events and many recreational opportunities. All wages, upkeep of general equipment, and cultural events will be recorded in 45010. Per the recommendation Office of the State Auditor, Uniform Chart of Accounts, major activities have been separated out to create awareness for the Council, staff, and the public as follows: Recreation, Trails (45120), Recreation, Lake (45184), Recreation, Parks (45202), Culture, Depot/Train (45300). The former account for this was Culture/Parks/Recreation (45200).

FOURTH OF JULY AND OTHER EVENTS

The City staff provides traffic barriers, garbage collection, certain electrical assistance for large events.

Future of GEM Car purchased for transport from harbor to downtown in question. Batteries need to be replaced. Not sure if this is in General Fund (101) or Harbor Renaissance Fund (215)

RECREATION, TRAILS (45120)

TRAIL MAINTENANCE

The City maintains two miles of paved trails:

Mesabi Trail-- from the Depot/Pine Street to the Junction Road

Hoodoo Point Road Trail-- Main Street and Hoodoo Point Campground.

Harbor Trails— trail around East Two River Harbor.

Maintenance activities include mowing, brush trimming/clearing, sweeping, and spring plowing. Additionally, the staff maintain the unique East Two River Harbor trail surface from seasonal sources of degradation (geese, low-growing plants, snowmobiles).

LEE MINE TRAILS

The hiking trails are unmaintained.

CITY OF TOWER SKI TRAILS

The City of Tower Ski Trails are maintained by the Howard Wagoner Trail Club. City staff aids with certain aspects of the trail lighting.

ANCIENT CEDAR TRAILS

The Ancient Cedars Trail is partially on City of Tower land. It is maintained by volunteers. The City staff may mow between the Mesabi Trail and the David Dill Trail bridge located just before the entrance to the Ancient Cedars Trail.

PROSPECTORS ATV TRAILS

The ATV Trails on City lands are maintained by the local Prospectors ATV Club.

RECREATION, LAKE (45184)

Lake Vermilion is a major year-round component of the quality of life for residents and an attractant to visitors.

HOODOO POINT FISHING PIER/"DOG BEACH"

The Campground manager does mowing of the beach area outside the Campground manager contract. The DNR removes and installs the fishing pier annually.

HOODOO POINT BOAT LAUNCH

The City maintains the boat launch area by mowing, trimming brush, garbage collection, and plowing half the lot in the winter.

RECREATION, PARKS (45200)

CITY PARK

The City maintains Playground equipment and picnic shelter and tables. They mow and trim grass in the park, trim trees and brush. They collect garbage.

THE FIELD

The City maintains the former Football field via mowing and trimming grass and trash collection. The playground equipment has not previously been viewed as City property, as has been unmaintained and inspected. The City will not be inspecting this resource.

CULTURE, DEPOT/ TRAIN (45300)

No changes of note.

CEMETERY (49100)

No changes of note.

GARBAGE (49500)

This department code is for a city with a garbage collection program, which the City does not. I have made no changes but suggest the labor and expenses these activities best be accounted for their respective Funds or Departments and not separated out. We do not sperate out vehicle maintenance or billing duties like this, so I do not thinks its appropriate for garbage.

GUNDERSEN TRUST

Gundersen Trust, Permanent Fund (501)

In 1941, the City of Tower accepted the gift of real estate from Martin Gundersen and Elizabeth Gundersen. No specific instructions accompanied the gift. A portion of the land was sold in the 1990's and the money was put in a trust for the benefit of the City. This remains a City asset and is governed by the trustee documents.

To date, the Gundersen Trust monies have not been included in the City's fund accounting process. This separation combined with an inactive Board of Trustees has led to modest management of this resource.

By including this as a permanent fund within the City's treasury, the goal is the revitalize its important position within the City.

The City Clerk/Treasurer does not have direct access to the Gundersen Trust investments, and its entirely dependent on the Court Ordered quarterly financial statements provided by the Board of Trustees to the City Council. Therefore, not all monies are accounted for at this time.

Court ordered outlay of annual income from the Gundersen Trust is:

10% to Community Education,

15% to recreation within the Gundersen Trust Forest, and

75% to the City for usage by the City Council as it sees fit to the benefit of citizens and residents of the City of Tower.

HOODOO POINT CAMPGROUND

Hoodoo, Enterprise fund (620)

Working on this.

\$35,000 in addition revenue from new sites.

Hoodoo, Capital Fund (408)

Approximately 8 years ago Hoodoo Point Campground established a surcharge for a def-facto Campground Improvement Fund. Current surcharge rates are \$300/year for seasonal, \$2-3/nightlies. Using these funds, Hoodoo Campground financed a Basketball and Volleyball Courts. The monies for this campground improvement fund have just been in the General Fund. More research on what the actual balance of this de-facto fund should have been. For now, the surcharge in a revenue line item in a Hoodoo Capital Fund (408).

Going forward, the City should have a capital improvement plan for how the surcharge revenue is to be used.

In 2018, the City took out a 15-year Park and Recreation Gross Revenue Bond \$500,000. In 2021, the principal and interest bond payment of \$37,422.50 will come from a Transfer In of Hoodoo Enterprise Fund (620) revenue.

HARBOR RENAISSANCE

East Two River once contained a harbor in the Tower that connected the Town's business activity with Lake Vermilion. After logging activity in the immediate area ceased, the harbor filled in. Recreation is now an important part of Tower's economy, and returning a connection with business activities in Tower with Lake Vermilion was deemed important by past Tower City Councils.

Harbor Renaissance, Special [Capital] Fund (215)

This should have been set up as a capital fund (4XX) and not a special revenue fund (215). The Clerk/Treasurers has decided to keep this designated as a (215), so there is no perception that historic data is missing, but the Clerk/Treasurer will run this as a Capital Fund

LCCMR TOWER TRAILHEAD BOAT LANDING AND HABITAT IMPROVEMENT PHASE II

The City of Tower applied for and received a LCCMR Grant of \$600,000 (Grant 129065) to install a trail head and boat landing as well as improvements along the East Two River just downstream of the harbor. This grant was to be complete in FY2020, but due to COVID-19 grants have been extended to June 30, 2021.

The City will need to bid out this project and have it completed by June 30, 2021. This is a reimbursable grant, meaning we need to have funds to cover payment of invoices before we are reimbursed by the state for project costs.

The City proposed amendments to the Grant, but those were not reviewed by the legislature due to other priorities related to the pandemic and addressing racial disparities in policing.

Harbor Renaissance, Debt Service (352)

In 2015 the City took out a 20-year Tax Abatement Bond for the “Harbor Project” for \$258,000 at 2.25% interest. The Bond purchaser was the Gundersen Trust. It is not clear from City records what the proceeds of the bond were used for. In 2021, the payments total \$16,747.50. With no additional information, property taxes are the source of revenue pay this bond.

AIRPORT

Airport Fuel, Enterprise fund (630)

The City operates a self-serve aviation fuel station at both the airport and seaplane base. Formerly, this was recorded in an unclassified general type fund (111).

In 2018 and 2019, the aviation fuel sales have operated at a deficit. The aviation fuel price the City has remained steady at \$4.30/ gallon for years, without regard to break even pricing. If the City break even pricing is lower than market rate, than City should evaluate its expenses and attempt to moderate then and talk with surrounding airports to see if the fuel cost is being subsidized in some form.

The Airport Commission is the best tool to evaluation cost savings. One change in 2020 to the operation has been the recording actual hours of City labor, and not estimated labor. Historically, labor cost may have been artificially high due to estimations.

Summary of Aviation Fuel Activity

Year	Gallons Sold	Expenses	Revenue	Break Even Fuel Price
2018	13,751	\$68,431.07	\$58,875.62	\$4.98
2019	11,036	\$54,492.53	\$50,040.38	\$4.94
2020	10,481	\$34,131.33	\$29,958.69	\$3.26

Figure Airport 1.1 – 2020 numbers have revenue lagging expenses.

One goal for the City Council to consider is to have the Aviation Fuel Enterprise Fund generate the revenue to support Airport Operations and Maintenance, Special Fund (229) and Airport, Capital Fund (406). Both Funds often require a local match for the various FAA and MnDOT grants that support the operations and improvement at the airport. The matching funds have historically has been generated from property taxes.

Airport, Special Fund (229)

Costs associated with maintaining the airport and reimbursed by state program. Property taxes have been covering a portion of expenses. Going forward, a Transfer In of Airport Fuel, Enterprise Fund (630) revenue could help reduce the property tax portion of expenses.

Airport, Capital fund (406)

Capital projects for the Airport often come from federal or state grants. Matching funds from the City of often needed to activate these federal and state grants.

Going forward, the City should have a capital improvement plan for the airport and a plan for obtaining matching funds.

Where possible, the matching funds should come from a Transfer In of Airport Fuel, Enterprise Fund (630) revenue.

AMBULANCE

Ambulance, Special Fund (201)

State Auditor's staff felt like the description of how the City operated its ambulance service was most appropriate as an enterprise fund, even if it received capital contributions in the form of aid. However, the staff stated that it could also be retained as a Special Fund, even when there is no legislative restrictions on the expenditures, except for the capital contributions.

Pro to making it an enterprise fund: ability to rework the internal chart of accounts; depreciation is required to be accounted for

Con to making it an enterprise fund: breaks from history 201 activity.

Pro to maintaining is as a special fund: ability to maintain continuity, without the perception of missing data.

Con to maintaining as a special fund: not appropriate to be a special fund, chart of accounts does not follow standards or best business practice.

Ambulance, Capital Fund (409)

All contributions from the City, Bois Forte, and local townships, to the Ambulance Vehicle Replacement bank account as well as any City contributions / grants to purchase ambulances or other associated capital equipment.

STREETS

Streets, Capital Fund (407)

All City streets are in disrepair and no provision has been made for their long-term upkeep.

In 2018 City previously applied for Minnesota Department of Transportation Local Road Improvement Program funding for Pine Street Reconstruction/Realignment/and Extension. MnDOT LRIP allocation for Pine Street is \$472,548.04, and requires a \$243,141.11 match. If certain conditions are met, the City could receive these funds from one of two IRRR funding pools. These funds are still available to this City for use in 2021, if matching funds can be secured by the end of 2020.

UTILITY, PUBLIC DRINKING WATER

Water, Enterprise Fund (601)

The City has submitted a \$3,000,000 bonding project for a new water main. This is not included in this budget. The City Council can amend the budget if the project is approved by the State legislature.

UTILITY, SANITARY SEWER

Sewer, Enterprise Fund (602)

The City is behind in its inspection and subsequent repair of its sanitary sewer system. The FY2021 contains an increase to \$27,000 for repair and maintenance, above the

DEBT

League of Minnesota Cities Extraordinary Expense Claim, Debt Service (353)

In 2019, the City of Tower filed an Extraordinary Expense Claim with its insurer, the League of Minnesota Cities. The City received a disbursement of \$250,000. This coverage is possible because members using this coverage, pay back any disbursements at within a year or at 3% interest, for time beyond a year. In 2021, the payment is \$53,805.41. The source of revenue for this repayment is property taxes, as it would have been for many of expenditures due during the time period that drove the necessity to file the insurance claim.

LABOR COSTS

This year, the Clerk/Treasurer implemented allocating pay based on timecard allocation by hourly staff. This revealed that the former practice of estimated percentages was off-significantly and that Property Taxes were paying for the wages of work done for Enterprise funds (user funded activities). Furthermore, the change has made it difficult to look back at past years to guide future budgeting.

The FY2021 proposed budget for wages/PERA/FICA is based on the Union contracts and Fund/Department timecards allocation YTD in FY2020. For the health, dental, life insurance and HSA contributions, this is based on the home department within the General Fund as well as Enterprise Funds served by these staff.

RESOLUTION 2020-XXX

**A RESOLUTION ADOPTING 2021 BUDGETS AND CERTIFYING FINAL 2021
CITY OF TOWER PROPRTY TAX LEVY TO SAINT LOUIS COUNTY**

Motion by: _____ Second By: _____

- WHEREAS,** the City Charter at 7.05 requires that the City adopt a budget by resolution which shall set forth the total for each budgeted fund. By the Charter, this resolution shall constitute appropriations at the beginning of the fiscal year of the sums fixed in the resolution for the several purposes named; and
- WHEREAS,** certain aspects of the City budget are governed by State statute, City Charter, City ordinance, signed governmental agreements or Court orders. These requirements are laid out below in order of appearance within the budget; and
- WHEREAS,** the City may not levy more than 0.01813 percent of the estimated market value in any year for the benefit of an Economic Development Authority under MN Statute §469.107 without a resolution; and
- WHEREAS,** the City Charter at 13.01 states that the Municipal Forest Lands shall be controlled and administered for the perpetuation and conservation of such forest in the best interest of the City of Tower; and
- WHEREAS,** City Ordinance 44 (2003) requires that all licensed gambling organizations with in the City of Tower contribute 10% of its net profit to the Tower Charitable Gambling Fund (designated at 226) and expenditures be made only upon approval from the City Council for lawful purposes under Minnesota Statute §349.12 Subd. 25; and
- WHEREAS,** the capital appropriations for ambulance vehicles purchases are dictated by mutual agreement among the City, the Bois Forte Band of Chippewa and the surrounding townships; and
- WHEREAS,** the 1941 gift of lands from Martin and Elizabeth Gundersen to the City of Tower and the subsequent lands purchased from the sale of original gifted lands and the formation of the Martin and Elizabeth Gundersen Trust are to be managed according to the City Charter at 12.01 as a perpetual endowment for the promotion and enhancement of the City of Tower; and
- WHEREAS,** the Gundersen Trust was formed from proceeds from the sale of certain Gundersen lands to be held for the benefit of the general public. The balance of the annual income on Gundersen Trust monies, if any, is to be distributed by the Board of Trustees in the following manner: 10% Community Education, 15% Recreation with the Gundersen

Forest, and the balance (75%) shall be paid to the City for usage by the City Council as it sees fit to benefit the citizens and residents of the City of Tower; and

WHEREAS, the City Charter states at Section 7.04 that for each utility operated by the City, the budget shall show anticipated net surplus or deficit and the proposed method for its disposition; and

WHEREAS, the State statute requires that the Tower City Council certify a property tax levy to the Saint Louis County Auditor's Office Tax Division; and

WHEREAS, the City Council hereby adopts the following budgets for the City of Tower for the calendar year 2021; and

	Revenue	Expenditures
General Fund (101)	\$638,503.43	\$611,417.04
Special Fund, Ambulance (201)	TBD	TBD
Special Fund, Economic Development Authority (205)	TBD	TBD
Special Fund, Harbor Renaissance (215)	\$600,000.00	\$600,000.00
Special Fund, Charitable Gambling (226)	\$2,200.00	\$2,200.00
Special Fund, Forestry Fund (228)	\$27,000	\$27,000
Special Fund, Airport (229)	\$47,800	\$47,800
Debt Service Fund, Harbor (352)	\$16,747.50	\$16,747.50
Debt Service Fund, LMC Claim (353)	\$53,805.41	\$53,805.41
Capital Fund, Airport (406)	\$5,000	\$0
Capital Fund, Streets (407)	\$787,289.15	\$787,289.15
Capital Fund, Hoodoo (408)	\$57,422.50	\$37,422.50
Capital Fund, Ambulance (409)	\$111,870.00	\$0
Permanent Fund, Gundersen Trust (501)	\$16,747.50	\$4,747.50
Enterprise Fund, Water (601)	\$147,870.00	\$147,755.31
Enterprise Fund, Sewer (602)	\$75,300.00	\$91,648.36
Enterprise Fund, Hoodoo Point Campground (620)	\$220,000	\$220,000
Enterprise Fund, Airport Fuel (630)	\$58,737.78	\$48,737.78
	<u>\$2,866,293.27</u>	<u>\$2,696,570.55</u>

Commented [VR1]: Airport Capital, Reserve accumulation with no expenditure

Commented [VR2]: Hoodoo: Bond Payment, no improvements

Commented [VR3]: Ambulance: Population Aid, Tribal Aid, plus transfer mileage

Commented [VR4]: Difference: is principal return of \$12,000

Commented [VR5]: Hoodoo: Income of \$88,446.81... Transfer Out to Hoodoo Capital \$37,442.50 (Where should balance of \$51,004.31 - Capital Hoodoo or General Fund?)

WHEREAS, the property tax levy for the City of Tower for payable year 2021 is as follows; and

General Fund (101)	\$311,708.91
Special Fund, Economic Development Authority (205)	\$5,000
Special Fund, Airport (229)	\$-
Capital, Ambulance (409)	\$7,500
Debt Service Fund, Harbor (352)	\$16,747.50
Debt Service Fund, LMC Claim (352)	\$53,805.41
	<u>\$394,761</u>

WHEREAS, the property tax levy tax base for the City of Tower for payable year 2021 is as follows;
and

Tax Capacity Based Levy \$394,761

NOW THEREFORE, BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF TOWER,
MINNESOTA as follows:

1. The tax levy be distributed upon the taxable property in said City for the following purposes in payable 2021

Purpose	Amount
General City	\$389,761
Economic Development Authority	\$5,000
	<u>\$394,761</u>

Passed and adopted by Tower City Council this Xrd day of X 2020.

VOTE	Kringstad	Norby	Majerle	Shedd	Setterberg
Aye	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Nay	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Abstain	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Absent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Orlyn Kringstad
Mayor

Attested by:

Victoria Ranua
City Clerk/Treasurer

CITY OF TOWER

ANNUAL BUDGET 2021

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Police Department (42100)	5
Fire Department (42200)	5
Emergency Management (42500)	5
Blight (42600)	5
Streets (43100)	5
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OVERVIEW

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The Deputy Clerk’s main duties deal with financial matters related to handling of physical receipts/deposits, utility billing, Hoodoo Point receipt record keeping, ambulance billing record keeping, and processing approved claims to be paid. Some of this activity is accounted for within their respective Funds, but some is accounted for in the General Fund (101).

For FY2021, the Clerk/Treasurer recommends hiring a part-time Finance Clerk to perform routine tasks not performed by the Deputy Clerk while the Clerk/Treasurer documents procedures.

Long-term, the Charter Commission could consider separating the duties of the Clerk/Treasurer into two separate positions. The benefit of separation is less divided between two distinct positions and increase productivity. Further, this would eliminate the statutory requirement for an annual audit (MN Statute §412.591) in favor of a random five-year audit; that would be a potential savings of \$20,000+/yr or \$80,000 per four years. Even if the position were separated in the next few years, the City should still have an annual audit until the City’s Treasury is functioning well with adequate capital reserves in the bank, a solid capital improvement plan, a healthy habit of adopting budget amendments to address emergent situations, monthly presentation of financial reports to Council and public, and all Enterprise Funds functioning as designed or required.

LEGAL SERVICES (41600)

The City has not had solid legal grounding for many of its actions over the last few decades. As a result, the City faces remediation of past issues and should prudently seek legal counsel before undertaking certain new actions.

PLANNING AND ZONING (41910)

The City has had significant issues with Planning and Zoning in recent years. Continued reliance on the existing framework is not a sound solution. Therefore, this new department will remind the City Council and the public, that this task, at times can not rely on existing staff or volunteers to accomplish important tasks related to Planning and Zoning. This allows the Planning and Zoning Commission to have budgeted fiscal resources to accomplish tasks.

CITY HALL (41940)

No change of not.

Heating costs be reduced over the long-term by window replacement, not budgeted for in FY2021.

CIVIC CENTER (42000)

FY2020 Civic Center operations were affected by decreased usage due to the pandemic, but also increase cleaning after each usage.

Floors are slated for their periodic waxing.

POLICE DEPARTMENT (42100)

No Changes of note.

FIRE DEPARTMENT (42200)

No changes of note.

EMERGENCY MANAGEMENT (42500)

No changes of note.

BLIGHT (42600)

The City can address blight citation non-compliance by contracting for the blight abatement and billing the property owner.

Council can concerning hiring a Blight Enforcement Officer.

STREETS (43100)

No changes of note.

The City maintains the Iron Ore Bar field in the summer by verbal agreement for the ability to place snow on the area in the winter via mowing and debris collection. The property is for sale and the potential new owner may not agree to this arrangement.

CULTURE-RECREATION (45010)

The City has several cultural events and many recreational opportunities. All wages, upkeep of general equipment, and cultural events will be recorded in 45010. Per the recommendation Office of the State Auditor, Uniform Chart of Accounts, major activities have been separated out to create awareness for the Council, staff, and the public as follows: Recreation, Trails (45120), Recreation, Lake (45184), Recreation, Parks (45202), Culture, Depot/Train (45300). The former account for this was Culture/Parks/Recreation (45200).

FOURTH OF JULY AND OTHER EVENTS

The City staff provides traffic barriers, garbage collection, certain electrical assistance for large events.

*Future of GEM Car purchased for transport from harbor to downtown in question.
Batteries need to be replaced. Not sure if this is in General Fund (101) or Harbor
Renaissance Fund (215)*

RECREATION, TRAILS (45120)

PAVED TRAILS

The City maintains two miles of paved trails:

Mesabi Trail-- from the Depot/Pine Street to the Junction Road

Hoodoo Point Road Trail-- Main Street and Hoodoo Point Campground.

Harbor Trails— trail around East Two River Harbor.

Maintenance activities include mowing, brush trimming/clearing, sweeping, and spring plowing. Additionally, the staff maintain the unique East Two River Harbor trail surface from seasonal sources of degradation (geese, low-growing plants, snowmobiles).

LEE MINE TRAILS

The hiking trails are unmaintained.

CITY OF TOWER SKI TRAILS

The City of Tower Ski Trails are maintained by the Howard Wagoner Trail Club. City staff aids with certain aspects of the trail lighting.

ANCIENT CEDAR TRAILS

The Ancient Cedars Trail is partially on City of Tower land. It is maintained by volunteers. The City staff may mow between the Mesabi Trail and the David Dill Trail bridge located just before the entrance to the Ancient Cedars Trail.

PROSPECTOR'S ATV TRAILS

The ATV Trails on City lands are maintained by the local Prospectors ATV Club.

RECREATION, LAKE (45184)

Lake Vermilion is a major year-round component of the quality of life for residents and an attractant to visitors.

HOODOO POINT FISHING PIER/"DOG BEACH"

The Campground manager does mowing of the beach area outside the Campground manager contract. The DNR removes and installs the fishing pier annually.

HOODOO POINT BOAT LAUNCH

The City maintains the boat launch area by mowing, trimming brush, garbage collection, and plowing half the lot in the winter.

RECREATION, PARKS (45200)

CITY PARK

The City maintains Playground equipment and picnic shelter and tables. They mow and trim grass in the park, trim trees and brush. They collect garbage.

THE FIELD

The City maintains the former Football field via mowing and trimming grass and trash collection. The playground equipment has not previously been viewed as City property, and thus has not been maintained and inspected.

CULTURE, DEPOT/ TRAIN (45300)

No changes of note.

CEMETERY (49100)

No changes of note.

GARBAGE (49500)

This department code is for a City with a garbage collection program, which the City does not. I have made no changes but suggest the labor and expenses for these activities best be accounted for their respective Funds or Departments and not separated out. We do not separate out vehicle maintenance or billing duties like this, so I do not think it is appropriate for garbage.

GUNDERSEN TRUST

GUNDERSEN TRUST, PERMANENT FUND (501)

In 1941, the City of Tower accepted the gift of real estate from Martin Gundersen and Elizabeth Gundersen. No specific instructions accompanied the gift. A portion of the land was sold in the 1990's and the money was put in a trust for the benefit of the City. This remains a City asset and is governed by the trustee documents.

To date, the Gundersen Trust monies have not been included in the City's fund accounting process. This separation combined with an inactive Board of Trustees has led to modest management of this resource.

By including this as a permanent fund within the City's treasury, the goal is to revitalize its important position within the City. The City is gathering historic documents to establish proper functioning and record historic activities of the Trust.

The City Clerk/Treasurer does not have direct access to the Gundersen Trust investments, and is entirely dependent on the Court Ordered quarterly financial statements provided by the Board of Trustees to the City Council. Therefore, not all monies are accounted for at this time.

Court ordered outlay of annual income from the Gundersen Trust is:

10% to Community Education, and

15% to recreation within the Gundersen Trust Forest, and

75% to the City for usage by the City Council as it sees fit to the benefit of citizens and residents of the City of Tower.

HOODOO POINT CAMPGROUND

Hoodoo Point Campground has been an important revenue source for the City and driver of economic activity within the area. The campground is now over 50 years old with neglected infrastructure. The City needs to allocate funds back into the maintenance of the campground.

HOODOO, ENTERPRISE FUND (620)

\$35,000 in addition revenue from new sites.

HOODOO, CAPITAL FUND (408)

Approximately 8 years ago Hoodoo Point Campground established a surcharge for a de-facto Campground Improvement Fund. Current surcharge rates are \$300/year for seasonal, \$2-3/nightlies. Using these funds, Hoodoo Campground financed a Basketball and Volleyball Courts. The monies for this campground improvement fund have just been in the General Fund. More research on what the actual balance of this de-facto fund should have been. For now, the surcharge is accounted for in a new revenue line item in a Hoodoo Capital Fund (408).

In 2018, the City took out a 15-year Park and Recreation Gross Revenue Bond \$500,000. In 2021, the principal and interest bond payment of \$37,422.50 will come from a Transfer In of Hoodoo Enterprise Fund (620) revenue.

Upcoming Potential Capital Projects

- Playground Equipment Replacement: \$50,000 *Grants available
- In-campground road improvements: \$10,000 - \$25,000
- Bathroom/Shower house improvement: \$45,000-\$70,000

- Metered seasonal/monthly electrical posts (37): \$15,000 (would increase admin burden billing camper)

HARBOR RENAISSANCE

East Two River once contained a harbor in the Tower that connected the Town's business activity with Lake Vermilion. After logging activity in the immediate area ceased, the harbor filled in. Recreation is now an important part of Tower's economy, and returning a connection with business activities in Tower with Lake Vermilion was deemed important by past Tower City Councils.

HARBOR RENAISSANCE, SPECIAL [CAPITAL] FUND (215)

This should have been set up as a capital fund (4XX) and not a special revenue fund (215). This particular fund has a large deficit because past Councils did not amend the budget when projects were pursued. That is past Councils, did not identify where the money would come from to pay for the projects, budget for expenditures or repay General Obligation Bonds taken out for Harbor Renaissance Activities.

The Clerk/Treasurers has decided to keep this designated as a (215), but the Clerk/Treasurer will run this as a Capital Fund.

LCCMR TOWER TRAILHEAD [NON-MOTORIZED] BOAT LANDING AND HABITAT IMPROVEMENT PHASE II

The City of Tower applied for and received a LCCMR Grant of \$600,000 (Grant 129065) to install a trail head and non-motorized boat landing as well as improvements along the East Two River just downstream of the harbor. This grant was to be complete in FY2020, but due to COVID-19 grants have been extended to June 30, 2021.

The City will need to bid out this project and have it completed by June 30, 2021. This is a reimbursable grant, meaning we need to have funds to cover payment of invoices before we are reimbursed by the state for project costs.

The City proposed amendments to the Grant, but those were not reviewed by the legislature due to other priorities related to the pandemic and addressing racial disparities in policing.

HARBOR RENAISSANCE, DEBT SERVICE (352)

In 2015 the City took out a 20-year Tax Abatement Bond for the "Harbor Project" for \$258,000 at 2.25% interest. The Bond purchaser was the Gundersen Trust. It is not clear from City records what the proceeds of the bond were used for. In 2021, the payments total \$16,747.50. With no additional information, property taxes are the source of revenue pay this bond.

AIRPORT

AIRPORT FUEL, ENTERPRISE FUND (630)

The City operates a self-serve aviation fuel station at both the airport and seaplane base. Formerly, this was recorded in an unclassified general type fund (111).

In 2018 and 2019, the aviation fuel sales have operated at a deficit. The aviation fuel price the City has remained steady at \$4.30/gallon for years, without regard to break-even pricing. If the City break-even pricing is lower than market rate, than City should evaluate its expenses and attempt to moderate them and talk with surrounding airports to see if their fuel cost is being subsidized in some form.

The Airport Commission is the best tool to evaluation cost savings. One change in 2020 to the operation has been the recording actual hours of City labor, and not estimated labor. Historically, labor cost may have been artificially high due to estimations.

Summary of Aviation Fuel Activity

Year	Gallons Sold	Expenses	Revenue	Break-Even Fuel Price
2018	13,751	\$68,431.07	\$58,875.62	\$4.98
2019	11,036	\$54,492.53	\$50,040.38	\$4.94
2020	10,481	\$34,131.33	\$29,958.69	\$3.26

Figure Airport 1.1 – 2020 numbers have revenue lagging expenses.

One goal for the City Council to consider is to have the Aviation Fuel Enterprise Fund generate the revenue to support Airport Operations and Maintenance, Special Fund (229) and Airport, Capital Fund (406). Both Funds often require a local match for the various FAA and MnDOT grants that support the operations and improvement at the airport. The matching funds have historically has been generated from property taxes.

AIRPORT, SPECIAL FUND (229)

Costs associated with maintaining the airport and reimbursed by state program. Property taxes have been covering a portion of expenses. Going forward, a Transfer In of Airport Fuel, Enterprise Fund (630) revenue could help reduce the property tax portion of expenses.

AIRPORT, CAPITAL FUND (406)

Capital projects for the Airport often come from federal or state grants. Matching funds from the City of often needed to activate these federal and state grants.

Going forward, the City should have a capital improvement plan for the airport and a plan for obtaining matching funds.

Where possible, the matching funds should come from a Transfer In of Airport Fuel, Enterprise Fund (630) revenue.

AMBULANCE

AMBULANCE, SPECIAL FUND (201)

State Auditor's staff felt like the description of how the City operated its ambulance service was most appropriate as an enterprise fund, even if it received capital contributions in the form of aid. However, the staff stated that it could also be retained as a Special Fund, even when there are no legislative restrictions on the expenditures, except for the capital contributions.

Pro to making it an enterprise fund: ability to rework the internal chart of accounts; depreciation is required to be accounted for

Con to making it an enterprise fund: breaks from history 201 activity.

Pro to maintaining is as a special fund: ability to maintain continuity, without the perception of missing data.

Con to maintaining as a special fund: not appropriate to be a special fund, chart of accounts does not follow standards or best business practice.

AMBULANCE, CAPITAL FUND (409)

All contributions from the City, Bois Forte, and local townships, to the Ambulance Vehicle Replacement bank account as well as any City contributions / grants to purchase ambulances or other associated capital equipment.

STREETS

STREETS, CAPITAL FUND (407)

All City streets are in disrepair and no provision has been made for their long-term upkeep.

In 2018 City previously applied for Minnesota Department of Transportation Local Road Improvement Program funding for Pine Street Reconstruction/Realignment/and Extension. MnDOT LRIP allocation for Pine Street is \$472,548.04, and requires a \$243,141.11 match. If certain conditions are met, the City could receive these funds from one of two IRRR funding pools. These funds are still available to this City for use in 2021, if matching funds can be secured by the end of 2020.

UTILITY, PUBLIC DRINKING WATER

WATER, ENTERPRISE FUND (601)

The City has submitted a \$3,000,000 bonding project for a new water main. This is not included in this budget. The City Council can amend the budget if the project is approved by the State legislature.

UTILITY, SANITARY SEWER

SEWER, ENTERPRISE FUND (602)

The City is behind in its inspection and subsequent repair of its sanitary sewer system. The FY2021 contains an increase to \$27,000 for repair and maintenance.

DEBT

Year	Length	Amount	Interest R	Project	Date	Principal	Interest	Total Payme	Loan Balance	Payment Source	Account_O	Account_N
2013	10	\$ 400,000		TEDA, 1 Enterprise Dr	6/1/2021	\$ 21,759.52	\$ 2,916.98	\$ 24,676.50	\$ 115,887.50	Rent	205-46500-600/610	205-46500-600/610
2013	10	\$ 400,000		TEDA, 1 Enterprise Dr	12/1/2021	\$ 22,207.15	\$ 2,469.35	\$ 24,676.50	\$ 93,679.90	Rent	205-46500-600/610	205-46500-600/610
2015	20	\$ 258,000	2.25%	Harbor	2/1/2021	\$ 6,000.00	\$ 2,407.50	\$ 8,407.50	\$ 208,000.00	Property Tax	215-44200-620	352-47000-600/610
2015	20	\$ 258,000	2.25%	Harbor	8/1/2021	\$ 6,000.00	\$ 2,340.00	\$ 8,340.00	\$ 202,000.00	Property Tax	215-44200-621	352-47000-600/610
2005	20	\$ 175,000	5.50%	Northstar Addition	2/1/2021	\$ 20,000.00	\$ 1,650.00	\$ 21,650.00		TIF Payments	402-47500-618/619	TBD
2005	20	\$ 175,000	5.50%	Northstar Addition		\$ -	\$ 1,100.00	\$ 1,100.00		TIF Payments	402-47500-618/619	TBD
2005	20	\$ 180,000	4.80%	Northstar Addition		\$ -	\$ 4,320.00	\$ 4,320.00	\$ 180,000.00	TIF Payments	402-47500-621/622	TBD
2005	20	\$ 180,000	4.80%	Northstar Addition		\$ -	\$ 4,320.00	\$ 4,320.00	\$ 180,000.00	TIF Payments	402-47500-621/622	TBD
2020	3	\$ 253,000	2.45%	TBWWB Water Plant			\$ 3,099.25	\$ 3,099.25		TBWWB	TBWWB	TBWWB
2020	3	\$ 253,000	2.45%	TBWWB Water Plant			\$ 3,099.25	\$ 3,099.25		TBWWB	TBWWB	TBWWB
2018	15	\$ 500,000	4.25%	Hoodoo Sewer	2/1/2021	\$ 18,000.00	\$ 9,902.50	\$ 27,902.50	\$ 448,000.00	Hoodoo	109-49992-602/603	408-49992-600/610
2018	15	\$ 500,000	4.25%	Hoodoo Sewer	8/1/2021	\$ -	\$ 9,520.00	\$ 9,520.00	\$ 448,000.00	Hoodoo	109-49992-602/603	408-49992-600/610
2019	5	\$ 250,000		Extraordinary Expenditu	8/1/2021	\$50,000	\$3,805.41	\$53,805.41	\$ 150,000.00	Property Tax	101-41340-240	353-47000-600/610
2018	25	\$ 1,850,000	0.00%	TEDA, Lampa Building	5/23/2018	TBD	\$ -	TBD	TBD	Rent	205-46500-600/610	205-46500-600/610

LABOR COSTS

This year, the Clerk/Treasurer implemented allocating pay based on timecard allocation by hourly staff. This revealed that the former practice of estimated percentages was off-significantly and that Property Taxes were paying for the wages of work done for Enterprise funds (user funded activities). Furthermore, the change has made it difficult to look back at past years to guide future budgeting.

The FY2021 proposed budget for wages/PERA/FICA is based on the Union contracts and Fund/Department timecards allocation YTD in FY2020. For the health, dental, life insurance and HSA contributions, this is based on the home department within the General Fund as well as Enterprise Funds served by these staff.