

# TOWN OF ELK POINT

## DETAILS OPERATING - PROPOSED BUDGET

Ending 2018, 2019 & 2020

General Ledger	Description	2018 Budget	2019 Budget	2020 Budget
<b>10 GENERAL REVENUE</b>				
1-10-110	REAL PROPERTY TAXES	(1,839,900.00)	(1,865,000.00)	(1,887,500.00)
1-10-190	LINEAR TAXES	(70,000.00)	(70,000.00)	(71,050.00)
1-10-230	GRANTS-IN-LIEU - FEDERAL (GFED)	(13,400.00)	(13,534.00)	(13,601.00)
1-10-240	GRANTS-IN-LIEU-PROV.(GMD&GPRO)	(1,000.00)	(1,010.00)	(1,015.00)
1-10-510	A/R PENALTIES, TAX COSTS	(1,000.00)	(1,010.00)	(1,015.00)
1-10-511	TAX PENALTIES	(45,000.00)	(45,450.00)	(45,675.00)
1-10-541	GAS FRANCHISE	(135,800.00)	(137,158.00)	(137,837.00)
1-10-542	POWER FRANCHISE	(56,800.00)	(57,368.00)	(57,652.00)
1-10-550	INTEREST, DIVIDENDS	(6,500.00)	(6,565.00)	(6,597.50)
1-10-590	OTHER REVENUE	(1,000.00)	(1,010.00)	(1,015.00)
1-10-740	PROVINCIAL UNCONDITIONAL GRANTS	0.00	0.00	0.00
1-10-990	FINES DISTRIBUTION	(2,000.00)	(2,020.00)	(2,030.00)
<b>*</b>	<b>GENERAL REVENUE</b>	<b>(2,172,400.00)</b>	<b>(2,200,125.00)</b>	<b>(2,224,987.50)</b>
<b>11 COUNCIL REVENUE</b>				
1-11-590	OTHER REVENUE	0.00	0.00	0.00
1-11-840	PROVINCIAL CONDITIONAL GRANT	0.00	0.00	0.00
<b>*</b>	<b>11 COUNCIL REVENUE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>12 ADMINISTRATION REVENUE</b>				
1-12-410	TC,ASSESS,COMPLIANCE&CONSENT LETTER	(2,000.00)	(2,020.00)	(2,030.00)
1-12-490	SALE OF MAPS,COPIES,LABEL PINS	(1,000.00)	(1,010.00)	(1,015.00)
1-12-491	ADMINISTRATION FEE - W4L	(24,000.00)	(24,240.00)	(24,360.00)
1-12-590	ASSESS.APPEAL FEE,TAX REFUNDED,ETC.	(1,000.00)	(1,010.00)	(1,015.00)
1-12-840	PROVINCIAL CONDITIONAL GRANT	0.00	0.00	0.00
1-12-900	GAIN ON DISPOSAL OF TCA	0.00	0.00	0.00
1-12-591	CREDIT CARD CHARGES	(200.00)	(202.00)	(203.00)
<b>*</b>	<b>ADMINISTRATION REVENUE</b>	<b>(28,200.00)</b>	<b>(28,482.00)</b>	<b>(28,623.00)</b>
<b>23 FIRE REVENUE</b>				
1-23-410	SALE OF MATERIALS & SUPPLIES	0.00	0.00	0.00
1-23-560	CLAIMS-HIGHWAY(TOWN,COUNTY)	(50,000.00)	(50,500.00)	(50,750.00)
1-23-563	JAWS OF LIFE	(1,000.00)	(1,010.00)	(1,015.00)
1-23-564	TOWN TRUCK - BASIC	0.00	0.00	0.00
1-23-565	RESCUE VAN - BASIC	(12,000.00)	(12,120.00)	(12,180.00)
1-23-566	RESCUE VAN - KM/EXPENSES	(2,500.00)	(2,525.00)	(2,537.50)
1-23-590	OTHER REVENUE	0.00	0.00	0.00
1-23-592	COUNTY MONTHLY ADMIN. FEE	(6,000.00)	(6,060.00)	(6,090.00)
1-23-750	COUNTY FIRE CLAIM - WAGES	(25,000.00)	(25,250.00)	(25,375.00)
1-23-751	COUNTY TRUCK - FUEL, PARTS,ETC.	(15,000.00)	(15,150.00)	(15,225.00)
1-23-752	COUNTY 75% - FIREHALL,EQUIP,ETC.	(92,000.00)	(92,920.00)	(93,380.00)
1-23-840	PROVINCIAL CONDITIONAL GRANT	0.00	0.00	0.00
<b>*</b>	<b>FIRE REVENUE</b>	<b>(203,500.00)</b>	<b>(205,535.00)</b>	<b>(206,552.50)</b>
<b>26 BYLAW REVENUE</b>				
1-26-525	ANIMAL LICENCES	(7,000.00)	(7,070.00)	(7,105.00)

General Ledger	Description	2018 Budget	2019 Budget	2020 Budget
1-26-530	BY LAW VIOLATION FINES/LEGAL	(3,000.00)	(3,030.00)	(3,045.00)
1-26-590	OTHER REVENUE	0.00	0.00	0.00
<b>*</b>	<b>BYLAW REVENUE</b>	<b>(10,000.00)</b>	<b>(10,100.00)</b>	<b>(10,150.00)</b>
<b>31 PUBLIC WORKS REVENUE</b>				
1-31-590	OTHER REVENUE	0.00	0.00	0.00
1-31-840	PROVINCIAL CONDITIONAL GRANT	0.00	0.00	0.00
1-31-900	GAIN ON DISPOSAL OF TCA'S	0.00	0.00	0.00
<b>*</b>	<b>PUBLIC WORKS REVENUE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>32 STREETS REVENUE</b>				
1-32-120	PAVING-FRONTAGE & PREPAID	0.00	0.00	0.00
1-32-410	SALES OF MATERIALS & SUPPLIES	0.00	0.00	0.00
1-32-590	OTHER REVENUE	(6,600.00)	(6,666.00)	(6,699.00)
1-32-900	GAIN ON DISPOSAL OF TCA'S	0.00	0.00	0.00
1-32-990	FRONTAGE DISCOUNT - PAVING	0.00	0.00	0.00
<b>*</b>	<b>STREETS REVENUE</b>	<b>(6,600.00)</b>	<b>(6,666.00)</b>	<b>(6,699.00)</b>
<b>33 AIRPORT REVENUE</b>				
1-33-351	SALES TO THE COUNTY OF ST.PAUL	(15,300.00)	(15,453.00)	(15,529.50)
1-33-352	SALES TO THE TOWN OF ELK POINT	(6,000.00)	(6,060.00)	(6,090.00)
1-33-415	POWER FEES AT AIRPORT	0.00	0.00	0.00
1-33-560	MOBILE TRAILER HOME LEASE	0.00	0.00	0.00
1-33-562	HANGAR LEASE & LANDING&PARKING FEES	(1,600.00)	(1,616.00)	(1,624.00)
1-33-590	OTHER REVENUE	(400.00)	(404.00)	(406.00)
<b>*</b>	<b>AIRPORT REVENUE</b>	<b>(23,300.00)</b>	<b>(23,533.00)</b>	<b>(23,649.50)</b>
<b>37 STORM SEWERS REVENUE</b>				
1-37-120	CURB&GUTTER-FRONTAGE & PREPAID	(7,000.00)	(7,070.00)	(7,105.00)
1-37-410	SALE OF MATERIALS & SUPPLIES	0.00	0.00	0.00
1-37-590	OTHER REVENUE	0.00	0.00	0.00
1-37-990	FRONTAGE DISCOUNT - CURB & GUTTER	(400.00)	(404.00)	(406.00)
<b>*</b>	<b>STORM SEWERS REVENUE</b>	<b>(7,400.00)</b>	<b>(7,474.00)</b>	<b>(7,511.00)</b>
<b>41 WATER REVENUE</b>				
1-41-120	WATER FRONTAGE & PREPAID	0.00	0.00	0.00
1-41-410	SALES OF MATERIALS AND SUPPLIES	(2,000.00)	(2,020.00)	(2,030.00)
1-41-411	SALE OF BULK WATER	(48,000.00)	(48,480.00)	(48,720.00)
1-41-412	METERED (78%WATER 22%SEWER)	(676,200.00)	(682,962.00)	(686,343.00)
1-41-413	WATER METER REPLACEMENT	0.00	0.00	0.00
1-41-415	ON/OFF,REPAIR,INSTALL,THAWING FEES	(1,000.00)	(1,010.00)	(1,015.00)
1-41-491	UTILITY OPERATOR 20% OF 60% W4L	0.00	0.00	0.00
1-41-510	WATER/SEWER/GARBAGE PENALTIES	(11,000.00)	(11,110.00)	(11,165.00)
1-41-590	OTHER REVENUE	(31,000.00)	(31,310.00)	(31,465.00)
1-41-840	PROVINCIAL CONDITIONAL GRANT	(30,000.00)	(30,300.00)	(30,450.00)
1-41-990	FRONTAGE DISCOUNT - WATER	0.00	0.00	0.00
<b>*</b>	<b>WATER REVENUE</b>	<b>(799,200.00)</b>	<b>(807,192.00)</b>	<b>(811,188.00)</b>
<b>42 SEWER REVENUE</b>				
1-42-120	SEWER FRONTAGE	0.00	0.00	0.00
1-42-410	SALES OF MATERIALS AND SUPPLIES	(1,000.00)	(1,010.00)	(1,015.00)
1-42-412	SEWER (78%WATER 22%SEWER)	(204,700.00)	(206,747.00)	(207,770.50)
1-42-415	REPAIR,INSTALLATION,THAWING FEES	(2,000.00)	(2,020.00)	(2,030.00)
1-42-490	HYDROVAC REVENUE	(500.00)	(505.00)	(507.50)
1-42-590	OTHER REVENUE	(2,000.00)	(2,020.00)	(2,030.00)
1-42-840	PROVINCIAL CONDITIONAL GRANT	0.00	0.00	0.00
<b>*</b>	<b>SEWER REVENUE</b>	<b>(210,200.00)</b>	<b>(212,302.00)</b>	<b>(213,353.00)</b>
<b>43 GARBAGE REVENUE</b>				
1-43-351	SALES TO COUNTY OF ST. PAUL	(60,150.00)	(60,751.50)	(61,052.25)

General Ledger	Description	2018 Budget	2019 Budget	2020 Budget
1-43-352	SALES TO TOWN OF ELK POINT	(87,000.00)	(87,870.00)	(88,305.00)
1-43-410	TRANSFER STATION FEES	(8,000.00)	(8,080.00)	(8,120.00)
1-43-412	GARBAGE SERVICES	(120,000.00)	(121,200.00)	(121,800.00)
1-43-413	GARBAGE BIN FEE	(20,000.00)	(20,200.00)	(20,300.00)
1-43-560	CNRL LEASE RENT SW36-56-7-4	(13,500.00)	(13,635.00)	(13,702.50)
1-43-562	COUNTY-TRANSFER STN. OPERATE FEE	(50,000.00)	(50,500.00)	(50,750.00)
1-43-590	OTHER REVENUE - ELECTRONICS, ETC	(1,000.00)	(1,010.00)	(1,015.00)
<b>*</b>	<b>GARBAGE REVENUE</b>	<b>(359,650.00)</b>	<b>(363,246.50)</b>	<b>(365,044.75)</b>
<b>51 FCSS REVENUE</b>				
1-51-410	SALES OF MATERIALS AND SUPPLIES	0.00	0.00	0.00
1-51-550	FCSS INTEREST	0.00	0.00	0.00
1-51-590	OTHER REVENUE	0.00	0.00	0.00
1-51-740	PROVINCIAL UNCONDITIONAL GRANT	0.00	0.00	0.00
1-51-840	FCSS CONDITIONAL GRANT	(46,900.00)	(46,900.00)	(46,900.00)
<b>*</b>	<b>FCSS REVENUE</b>	<b>(46,900.00)</b>	<b>(46,900.00)</b>	<b>(46,900.00)</b>
<b>53 HEALTH CARE REVENUE</b>				
1-53-750	COUNTY OF ST.PAUL	0.00	0.00	0.00
<b>*</b>	<b>HEALTH CARE REVENUE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>56 CEMETERY REVENUE</b>				
1-56-490	SALE OF CEMETERY PLOTS	(1,600.00)	(1,616.00)	(1,624.00)
1-56-590	OTHER REVENUE	0.00	0.00	0.00
<b>*</b>	<b>CEMETERY REVENUE</b>	<b>(1,600.00)</b>	<b>(1,616.00)</b>	<b>(1,624.00)</b>
<b>61 PLANNING ZONING REVENUE</b>				
1-61-520	BLDG/DEVELOP PERMITS,REZONE FEE	(1,200.00)	(1,212.00)	(1,218.00)
1-61-521	INSPECTIONS GROUP PERMIT FEES	(8,000.00)	(8,080.00)	(8,120.00)
1-61-522	SCC FEE	(300.00)	(303.00)	(304.50)
1-61-523	ADMIN. FEE - PERMITS (TEP-G,E,P)	(500.00)	(505.00)	(507.50)
1-61-590	OTHER REVENUE	0.00	0.00	0.00
<b>*</b>	<b>PLANNING ZONING REVENUE</b>	<b>(10,000.00)</b>	<b>(10,100.00)</b>	<b>(10,150.00)</b>
<b>62 COMMUNITY SERVICES REVENUE</b>				
1-62-120	MD OF ST.PAUL FOUNDATION LEVY	0.00	0.00	0.00
1-62-550	LOAN INT.-MD OF ST.PAUL FOUNDATION	(7,000.00)	(7,070.00)	(7,105.00)
1-62-590	COUNTY OF ST. PAUL - HANDIVAN 50%	0.00	0.00	0.00
1-62-840	PROVINCIAL CONDITIONAL GRANT	(70,000.00)	(70,000.00)	(70,000.00)
1-62-850	OTHER GOVERNMENT GRANTS	0.00	0.00	0.00
<b>*</b>	<b>COMMUNITY SERVICES REVENUE</b>	<b>(77,000.00)</b>	<b>(77,070.00)</b>	<b>(77,105.00)</b>
<b>63 IRON HORSE REVENUE</b>				
1-63-590	OTHER REVENUE	0.00	0.00	0.00
1-63-750	LOCAL GOVERNMENT GRANTS	0.00	0.00	0.00
1-63-840	PROVINCIAL CONDITIONAL GRANT	0.00	0.00	0.00
<b>*</b>	<b>IRON HORSE REVENUE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>64 ECONOMIC REVENUE</b>				
1-64-520	BUSINESS LICENSES	(16,500.00)	(16,665.00)	(16,747.50)
1-64-521	BUSINESS'S WEBSITE PAGE FEE	0.00	0.00	0.00
1-64-590	OTHER REVENUE	0.00	0.00	0.00
1-64-840	PROVINCIAL CONDITIONAL GRANT	0.00	0.00	0.00
<b>*</b>	<b>ECONOMIC REVENUE</b>	<b>(16,500.00)</b>	<b>(16,665.00)</b>	<b>(16,747.50)</b>
<b>65 IDP REVENUE</b>				
1-65-520	LICENSES & PERMITS IDP	0.00	0.00	0.00
1-65-590	OTHER REVENUE - IDP	0.00	0.00	0.00
1-65-750	LOCAL GOV'T GRANTS - IDP	0.00	0.00	0.00
1-65-840	ACP-IDP PROV. CONDITIONAL GRANT	(200,000.00)	(200,000.00)	(200,000.00)

General Ledger	Description	2018 Budget	2019 Budget	2020 Budget
* IDP REVENUE		(200,000.00)	(200,000.00)	(200,000.00)
<b>66 LAND DEVELOPMENT REVENUE</b>				
1-66-410	SALE OF INDUSTRIAL/OTHER LOTS	0.00	0.00	0.00
1-66-411	SALE OF NORTHHILL LOTS	0.00	0.00	0.00
1-66-412	SALE OF R3 LOTS	0.00	0.00	0.00
1-66-590	OTHER REVENUE	0.00	0.00	0.00
1-66-900	GAIN ON DISPOSAL OF TCA'S	0.00	0.00	0.00
* LAND DEVELOPMENT REVENUE		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>67 TOURISM REVENUE</b>				
1-67-590	OTHER REVENUE	0.00	0.00	0.00
1-67-840	PROVINCIAL CONDITIONAL GRANT	0.00	0.00	0.00
* TOURISM REVENUE		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>68 ECO CENTRE REVENUE</b>				
1-68-590	OTHER REVENUE	0.00	0.00	0.00
* ECO CENTRE REVENUE		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>69 LAND RENTAL REVENUE</b>				
1-69-560	LAND RENTAL	0.00	0.00	0.00
1-69-562	OIL LEASE SW36-56-7-4 TRANSFER SITE	0.00	0.00	0.00
1-69-590	OTHER REVENUE	0.00	0.00	0.00
* LAND RENTAL REVENUE		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>71 RECREATION PROGRAM REVENUE</b>				
1-71-590	BUS/EVENTS REVENUE	0.00	0.00	0.00
1-71-591	MOVIE REVENUE	0.00	0.00	0.00
1-71-592	BUS REVENUE	0.00	0.00	0.00
1-71-594	REMEMBRANCE DAY DONATIONS	(1,200.00)	(1,212.00)	(1,218.00)
1-71-595	OTHER REVENUE	0.00	0.00	0.00
1-71-840	PROVINCIAL CONDITIONAL GRANTS	0.00	0.00	0.00
* RECREATION PROGRAM REVENUE		<b>(1,200.00)</b>	<b>(1,212.00)</b>	<b>(1,218.00)</b>
<b>72 RECREATION REVENUE</b>				
1-72-560	RENTAL - RECREATION CAMPSITE	(5,000.00)	(5,050.00)	(5,075.00)
1-72-561	RENTAL - BALL DIAMONDS, CONCESSION	(1,000.00)	(1,010.00)	(1,015.00)
1-72-562	RENTAL - RIVER CAMPSITE	(100.00)	(101.00)	(101.50)
1-72-590	OTHER REVENUE	(500.00)	(505.00)	(507.50)
1-72-591	WATERPARK - DONATIONS	0.00	0.00	0.00
1-72-750	LOCAL GOV'T GRANT-COUNTY ST. PAUL	0.00	0.00	0.00
1-72-830	CANADA SUMMER FEDERAL GRANT	0.00	0.00	0.00
1-72-840	STEP PROVINCIAL GRANT	(8,400.00)	(8,400.00)	(8,400.00)
1-72-900	GAIN ON DISPOSAL OF TCA'S	0.00	0.00	0.00
* RECREATION REVENUE		<b>(15,000.00)</b>	<b>(15,066.00)</b>	<b>(15,099.00)</b>
<b>73 WALKING TRAIL REVENUE</b>				
1-73-562	RENT-WALKING TRAIL	0.00	0.00	0.00
1-73-590	OTHER REVENUE - WALKING TRAIL	0.00	0.00	0.00
1-73-840	OPERATING GRANT-WALKING TRAIL	0.00	0.00	0.00
* WALKING TRAIL REVENUE		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>74 LIBRARY REVENUE</b>				
1-74-410	SALES - LIBRARY OPERATIONS	0.00	0.00	0.00
1-74-550	INTEREST - LIBRARY OPERATIONS	0.00	0.00	0.00
1-74-590	OTHER REVENUE - LIBRARY OPERATIONS	0.00	0.00	0.00
1-74-750	LOCAL GOV'T GRANT - COUNTY ST.PAUL	0.00	0.00	0.00
1-74-840	PROVINCIAL CONDITIONAL GRANT	0.00	0.00	0.00
* LIBRARY REVENUE		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

General Ledger	Description	2018 Budget	2019 Budget	2020 Budget
**	<b>TOTAL REVENUES</b>	<b>(4,188,650.00)</b>	<b>(4,233,284.50)</b>	<b>(4,266,601.75)</b>
<b>11 COUNCIL EXPENSE</b>				
2-11-110	SALARIES	6,600.00	6,666.00	6,699.00
2-11-130	EMPLOYER CONTRIBUTIONS	1,600.00	1,616.00	1,624.00
2-11-131	MAYOR/COUNCIL CONTRIBUTIONS	1,300.00	1,313.00	1,319.50
2-11-151	COUNCILLOR BOWER-GAGNE HONORARIUM	4,500.00	0.00	0.00
2-11-152	COUNCILLOR MCQUINN HONORARIUM	21,600.00	21,816.00	21,924.00
2-11-153	COUNCILLOR HAMPSON HONORARIUM	16,100.00	16,261.00	16,341.50
2-11-156	MAYOR YOUNG HONORARIUM	20,600.00	20,806.00	20,909.00
2-11-157	MAYOR TUNG HONORARIUM	0.00	0.00	0.00
2-11-158	COUNCILLOR YAREMKEVICH HONORARIUM	16,100.00	16,261.00	16,341.50
2-11-159	COUNCILLOR CAPJACK HONORARIUM	0.00	0.00	0.00
2-11-160	COUNCILLOR To be Elected	6,600.00	16,261.00	16,341.50
2-11-210	MAYOR&COUNCIL TRAINING/CONFER FEES	12,000.00	12,120.00	12,180.00
2-11-211	COUNCILLOR BOWER-GAGNE TRAVEL/SUBSIS	200.00	202.00	203.00
2-11-212	COUNCILLOR MCQUINN TRAVEL/SUB	2,500.00	2,525.00	2,537.50
2-11-213	COUNCILLOR HAMPSON TRAVEL/SUBSIS	2,500.00	2,525.00	2,537.50
2-11-216	MAYOR YOUNG TRAVEL/SUBSIS	5,500.00	5,555.00	5,582.50
2-11-217	MAYOR TUNG TRAVEL/SUBSISTENCE	0.00	0.00	0.00
2-11-218	COUNCILLOR YAREMKEVICH TRAVEL/SUB	2,500.00	2,525.00	2,537.50
2-11-219	COUNCILLOR CAPJACK TRAVEL/SUBS	0.00	0.00	0.00
2-11-220	COUNCILLOR To be Elected TRAVEL/SUBSIS	1,000.00	1,010.00	1,015.00
2-11-230	WEBSITE 20%	3,100.00	0.00	0.00
2-11-231	CONSULTANT-STRATEGIC & BUSINESS PLAN	10,000.00	0.00	0.00
2-11-234	IT SERVICES	0.00	0.00	0.00
2-11-274	INSURANCE	500.00	505.00	507.50
2-11-290	PUBLIC RELATIONS/RECEPTIONS	8,000.00	7,070.00	7,105.00
2-11-510	GENERAL GOODS AND SERVICES	1,500.00	1,515.00	1,522.50
2-11-512	COMPUTOR SUPPLIES	0.00	0.00	0.00
2-11-520	EQUIPMENT & FURNISHINGS	800.00	808.00	812.00
*	<b>COUNCIL EXPENSE</b>	<b>145,100.00</b>	<b>137,360.00</b>	<b>138,040.00</b>
<b>12 ADMINISTRATION EXPENSE</b>				
2-12-110	SALARIES	171,566.67	173,925.39	177,672.98
2-12-119	ON CALL - 25% TO 31,32,41,42	0.00	0.00	0.00
2-12-130	EMPLOYER CONTRIBUTIONS	46,230.00	46,692.30	46,923.45
2-12-140	TRAINING AND DEVELOPMENT	10,000.00	10,100.00	10,150.00
2-12-150	GIFTS,CHAMBER MTGS,ELECTION,CENSUS	3,600.00	3,636.00	3,654.00
2-12-210	TRAVEL,SUBSIST.,MEMBERSHIP FEES	15,000.00	15,150.00	15,225.00
2-12-215	FREIGHT,PHONE,FAX,POSTAGE	14,720.00	14,867.20	14,940.80
2-12-220	ADS,PRINT,SUBSCRIPT,MEMBER FEES	11,800.00	11,918.00	11,977.00
2-12-230	PROFESSIONAL SERVICES (JANITOR,ETC)	7,200.00	7,272.00	7,308.00
2-12-231	AUDIT SERVICES	19,600.00	19,796.00	19,894.00
2-12-232	LEGAL SERVICES	6,000.00	6,060.00	6,090.00
2-12-233	ASSESSMENT SERVICES	20,400.00	20,604.00	20,706.00
2-12-234	IT SERVICES	38,000.00	38,380.00	38,570.00
2-12-235	WEBSITE 20%	3,100.00	3,131.00	3,146.50
2-12-236	SOCIAL MEDIA COMMUNICATIONS	2,400.00	2,424.00	2,436.00
2-12-250	HIRED SERVICES-OFFICE,TAX COST	15,500.00	15,655.00	15,732.50
2-12-260	RENTAL OF EQUIPMENT	1,600.00	1,616.00	1,624.00
2-12-270	MAINTENANCE AGREEMENTS, LICENCES	32,800.00	33,128.00	33,292.00
2-12-274	INSURANCE	8,600.00	8,686.00	8,729.00
2-12-277	GST EXPENSE	0.00	0.00	0.00
2-12-510	GENERAL GOODS & SUPPLIES	8,000.00	8,080.00	8,120.00
2-12-511	STATIONERY SUPPLIES	3,000.00	3,030.00	3,045.00
2-12-512	COMPUTOR SUPPLIES	8,000.00	8,080.00	8,120.00
2-12-520	EQUIPMENT & FURNISHINGS	15,900.00	16,059.00	16,138.50
2-12-530	HARDWARE,PLUMB.,POWER SUPPLIES	15,500.00	15,655.00	15,732.50
2-12-540	GAS - OFFICE	3,500.00	3,535.00	3,552.50
2-12-541	POWER - OFFICE	5,000.00	5,050.00	5,075.00

General Ledger	Description	2018 Budget	2019 Budget	2020 Budget
2-12-542	GARBAGE	1,200.00	1,212.00	1,218.00
2-12-702	BUILDING ANNUAL AMORTIZATION	400.00	404.00	406.00
2-12-703	EQUIPMENT ANNUAL AMORTIZATION	9,800.00	9,898.00	9,947.00
2-12-770	GRANTS TO ORGANIZATIONS	0.00	0.00	0.00
2-12-810	DEBIT/CREDIT CHARGES	700.00	707.00	710.50
2-12-811	OVERDRAFT COSTS	1,000.00	1,010.00	1,015.00
2-12-812	LAGOON LOAN #3 COSTS	0.00	0.00	0.00
2-12-900	LOSS ON DISPOSAL OF TCA'S	0.00	0.00	0.00
2-12-910	TAX DISCOUNTS, COUNCIL WRITE-OFFS	16,000.00	16,160.00	16,240.00
2-12-920	TAX UNCOLLECTIBLE ACCOUNTS	0.00	0.00	0.00
2-12-990	TAX OVERPMT,ASSESS APPEAL,ETC	0.00	0.00	0.00
2-12-991	PENNIES	0.00	0.00	0.00
<b>*</b>	<b>ADMINISTRATION EXPENSE</b>	<b>516,116.67</b>	<b>521,920.89</b>	<b>527,391.23</b>

### 23 FIRE EXPENSE

2-23-110	SALARIES	13,100.00	13,231.00	13,296.50
2-23-130	EMPLOYER CONTRIBUTIONS	3,400.00	3,434.00	3,451.00
2-23-140	TRAINING AND DEVELOPMENT T/C	35,000.00	35,350.00	35,525.00
2-23-154	FIREMEN WAGES TOWN CALLS	5,000.00	5,050.00	5,075.00
2-23-155	FIREMEN WAGES(COUNTY & OTHER)	25,000.00	25,250.00	25,375.00
2-23-210	TRAVEL & SUBSISTENCE T/C	10,000.00	10,100.00	10,150.00
2-23-211	TRAVEL/SUBSIST. COUNTY EQUIPMENT	1,500.00	1,515.00	1,522.50
2-23-215	FRT,PHONE,FAX,POSTAGE T/C	4,000.00	4,040.00	4,060.00
2-23-220	ADS,PRINT,MEMBERSHIP FEE T/C	5,000.00	5,050.00	5,075.00
2-23-225	PROF. SERVICES - DISPATCH	600.00	606.00	609.00
2-23-230	PROF. SERVICES - DISPATCH	6,000.00	6,060.00	6,090.00
2-23-231	IT SERVICES T/C	1,000.00	1,010.00	1,015.00
2-23-232	REGIONAL FIRE DUTY POSITION	4,700.00	4,747.00	4,770.50
2-23-250	REPAIRS/MAINT.-FIREHALL T/C	10,000.00	10,100.00	10,150.00
2-23-251	REPAIR & MAINTENANCE-TOWN TRUCK	2,500.00	2,525.00	2,537.50
2-23-252	REPAIR&MAINT.-COUNTY FIRE VEHICLES	10,000.00	10,100.00	10,150.00
2-23-253	REPAIR&MAINTENANCE.-RESCUE VAN	3,000.00	3,030.00	3,045.00
2-23-254	HIRED SERV.-TOWN FIRE INSPECTIONS	1,500.00	1,515.00	1,522.50
2-23-255	REPAIR&MAINT.-COUNTY EQUIP.,BOAT	4,500.00	4,545.00	4,567.50
2-23-256	HIRED SERVICES-HWY/COUNTY CALLS	500.00	505.00	507.50
2-23-257	REPAIRS - PARKING LOT	0.00	0.00	0.00
2-23-270	LICENCES & PERMITS T/C	500.00	505.00	507.50
2-23-271	RESCUE VAN \$300 JAWS OF LIFE \$200	0.00	0.00	0.00
2-23-272	RESCUE VAN TERM INTEREST	0.00	0.00	0.00
2-23-274	INSURANCE T/C	5,000.00	5,050.00	5,075.00
2-23-275	INSURANCE TOWN TRUCK	300.00	303.00	304.50
2-23-276	INSURANCE RESCUE VAN	800.00	808.00	812.00
2-23-290	SOCIAL EVENTS T/C	1,000.00	1,010.00	1,015.00
2-23-510	GENERAL GOODS & SUPPLIES T/C	8,000.00	8,080.00	8,120.00
2-23-511	CLOTHING,BOOTS,GLOVES T/C	15,000.00	15,150.00	15,225.00
2-23-520	EQUIP/FURNISHINGS FIREHALL T/C	5,000.00	5,050.00	5,075.00
2-23-521	VEHICLE SUPPLIES - TOWN TRUCK	1,000.00	1,010.00	1,015.00
2-23-522	VEHICLE SUPPLIES-COUNTY FIRE VEHICLES	5,000.00	5,050.00	5,075.00
			0.00	0.00
2-23-523	VEHICLE SUPPLIES - RESCUE VAN	5,000.00	5,050.00	5,075.00
2-23-524	EQUIP. SUPPLIES COUNTY EQUIP.	1,000.00	1,010.00	1,015.00
2-23-530	SUPPLIES,HARDWARE,ETC. T/C	5,000.00	5,050.00	5,075.00
2-23-531	MATERIAL - PARKING LOT	0.00	0.00	0.00
2-23-540	GAS - FIREHALL T/C	6,700.00	6,767.00	6,800.50
2-23-541	POWER - FIREHALL T/C	8,000.00	8,080.00	8,120.00
2-23-580	TRAINING MATERIALS T/C	2,000.00	2,020.00	2,030.00
2-23-702	BUILDING ANNUAL AMORTIZATION	17,200.00	17,200.00	17,200.00
2-23-703	EQUIPMENT ANNUAL AMORTIZATION	12,100.00	12,100.00	12,100.00
2-23-705	VEHICLE ANNUAL AMORTIZATION	15,000.00	15,000.00	15,000.00
2-23-920	UNCOLLECTIBLE ACCOUNTS	0.00	0.00	0.00
<b>*</b>	<b>FIRE EXPENSE</b>	<b>259,900.00</b>	<b>262,056.00</b>	<b>263,134.00</b>

### 24 EMERGENCY/SAFETY EXPENSE

2-24-110	SALARIES	6,500.00	6,565.00	6,597.50
2-24-130	EMPLOYER DEDUCTIONS	1,700.00	1,717.00	1,725.50

General Ledger	Description	2018 Budget	2019 Budget	2020 Budget
2-24-140	TRAINING & DEVELOPMENT	0.00	0.00	0.00
2-24-210	TRAVEL,SUBSIST.,MEMBERSHIP FEES	500.00	505.00	507.50
2-24-215	PHONES - DISASTER SERVICES	3,000.00	3,030.00	3,045.00
2-24-230	WEBSITE 20%	3,100.00	3,131.00	3,146.50
2-24-250	HIRED SERVICES	0.00	0.00	0.00
2-24-270	MAINTENANCE AGREEMENTS	0.00	0.00	0.00
2-24-510	GENERAL GOODS & SERVICES	0.00	0.00	0.00
2-24-520	VEHICLE/SUPPLIES	0.00	0.00	0.00
2-24-750	TOWN ST.PAUL - COMM ALERT	1,800.00	1,818.00	1,827.00
2-24-751	REGIONAL EMERGENCY MANAGEMENT	14,100.00	14,241.00	14,311.50
2-24-752	REGIONAL OCCUPATIONAL HEALTH &	25,000.00	25,250.00	25,375.00
2-24-753	RADIO INFRASTRUCTURE	0.00	0.00	0.00
2-24-754	LOCAL GOVERNMENT GRANTS	0.00	0.00	0.00
2-24-755	REGIONAL OHS SUPPORT STAFF	0.00	0.00	0.00
<b>*</b>	<b>EMERGENCY/SAFETY EXPENSE</b>	<b>55,700.00</b>	<b>56,257.00</b>	<b>56,535.50</b>
<b>26 BYLAW EXPENSE</b>				
2-26-110	SALARIES	6,600.00	6,666.00	6,699.00
2-26-130	EMPLOYER CONTRIBUTIONS	1,700.00	1,717.00	1,725.50
2-26-210	TRAVEL AND SUBSISTENCE	3,600.00	3,636.00	3,654.00
2-26-220	ADVERTISING & PRINTING	1,000.00	1,010.00	1,015.00
2-26-230	ANIMAL CONTROL OFFICER/SPCA	12,000.00	12,120.00	12,180.00
2-26-232	LEGAL BYLAWS/ENFORCEMENT	12,000.00	12,120.00	12,180.00
2-26-250	HIRED SERVICES	50,000.00	50,500.00	50,750.00
2-26-274	INSURANCE	1,000.00	1,010.00	1,015.00
2-26-510	GENERAL GOODS AND SUPPLIES	300.00	303.00	304.50
<b>*</b>	<b>BYLAW EXPENSE</b>	<b>88,200.00</b>	<b>89,082.00</b>	<b>89,523.00</b>
<b>31 PUBLIC WORKS EXPENSE</b>				
2-31-110	SALARIES	52,400.00	52,924.00	53,186.00
2-31-117	CASUAL WAGES	0.00	0.00	0.00
2-31-119	ON CALL WAGES	1,700.00	1,717.00	1,725.50
2-31-130	EMPLOYER CONTRIBUTIONS	16,400.00	16,564.00	16,646.00
2-31-131	EMPLOYER CONTRIBUTION - CASUAL	0.00	0.00	0.00
2-31-140	TRAINING AND DEVELOPMENT	4,000.00	4,040.00	4,060.00
2-31-210	TRAVEL AND SUBSISTENCE	1,000.00	1,010.00	1,015.00
2-31-212	DAMAGE CLAIMS	0.00	0.00	0.00
2-31-215	FREIGHT, PHONE	5,000.00	5,050.00	5,075.00
2-31-220	ADS,PRINTING,SUBSCRIPTIONS	2,000.00	2,020.00	2,030.00
2-31-230	PROFESSIONAL/IT SERVICES	2,000.00	2,020.00	2,030.00
2-31-250	HIRED SERVICES - SHOP	3,000.00	3,030.00	3,045.00
2-31-251	HIRED SERVICES - EQUIPMENT/VEHICLES	10,000.00	10,100.00	10,150.00
2-31-270	LICENCES AND PERMITS	500.00	505.00	507.50
2-31-274	INSURANCE	6,100.00	6,161.00	6,191.50
2-31-510	GENERAL GOODS - P/W OFFICE	2,500.00	2,525.00	2,537.50
2-31-511	CLOTHING, BOOTS, GLOVES	2,000.00	2,020.00	2,030.00
2-31-520	EQUIPMENT - SUPPLIES/PARTS	8,500.00	8,585.00	8,627.50
2-31-521	CONSUMABLES & SHOP EQUIPMENT	5,000.00	5,050.00	5,075.00
2-31-525	FUEL, ETC.	9,000.00	9,090.00	9,135.00
2-31-540	GAS - SHOP	8,900.00	8,989.00	9,033.50
2-31-541	POWER - SHOP	4,500.00	4,545.00	4,567.50
2-31-542	GARBAGE - SHOP	1,200.00	1,212.00	1,218.00
2-31-702	BUILDING ANNUAL AMORTIZATION	7,900.00	7,900.00	7,900.00
2-31-706	LAND IMPROVEMENTS ANNUAL AMORTIZATOIN	200.00	200.00	200.00
<b>*</b>	<b>PUBLIC WORKS EXPENSE</b>	<b>153,800.00</b>	<b>155,257.00</b>	<b>155,985.50</b>
<b>32 STREETS EXPENSE</b>				
2-32-110	SALARIES	85,200.00	86,052.00	86,478.00
2-32-119	ON CALL WAGES	1,600.00	1,616.00	1,624.00
2-32-130	EMPLOYER CONTRIBUTIONS	21,800.00	22,018.00	22,127.00
2-32-140	TRAINING AND DEVELOPMENT	0.00	0.00	0.00
2-32-210	TRAVEL AND SUBSISTENCE	0.00	0.00	0.00
2-32-215	FREIGHT	4,000.00	4,040.00	4,060.00
2-32-230	PROFESSIONAL & SPECIAL SERVICES	0.00	0.00	0.00

General Ledger	Description	2018 Budget	2019 Budget	2020 Budget
2-32-251	HIRED SERVICES - EQUIPMENT	10,000.00	10,100.00	10,150.00
2-32-252	HIRED SERVICES - STREETS	40,000.00	40,400.00	40,600.00
2-32-253	HIRED SERVICES - SIDEWALKS	2,000.00	2,020.00	2,030.00
2-32-254	HIRED SERVICES - SIGNS/LIGHTS	2,000.00	2,020.00	2,030.00
2-32-272	DAMAGE CLAIMS	1,000.00	1,010.00	1,015.00
2-32-274	INSURANCE	5,600.00	5,656.00	5,684.00
2-32-520	EQUIPMENT SUPPLIES/PARTS	8,000.00	8,080.00	8,120.00
2-32-525	FUEL, ETC.	15,000.00	15,150.00	15,225.00
2-32-532	MATERIALS - STREETS	20,000.00	20,200.00	20,300.00
2-32-533	MATERIALS - SIDEWALKS	2,000.00	2,020.00	2,030.00
2-32-534	MATERIALS - SIGNS & LIGHTS	4,000.00	4,040.00	4,060.00
2-32-535	SAND AND GRAVEL	6,000.00	6,060.00	6,090.00
2-32-544	POWER - STREET LIGHTS	82,500.00	83,325.00	83,737.50
2-32-701	ENGINEERING ANNUAL AMORTIZATION	354,400.00	361,488.00	363,260.00
2-32-703	EQUIPMENT ANNUAL AMORTIZATION	49,700.00	50,197.00	50,445.50
2-32-705	VEHICLE ANNUAL AMORTIZATION	11,000.00	11,110.00	11,165.00
2-32-831	DEBENTURE INTEREST PAYMENT	0.00	0.00	0.00
2-32-900	LOSS ON DISPOSAL OF TCA'S	0.00	0.00	0.00
<b>*</b>	<b>STREETS EXPENSE</b>	<b>725,800.00</b>	<b>736,602.00</b>	<b>740,231.00</b>
<b>33 AIRPORT EXPENSE</b>				
2-33-110	SALARIES	6,600.00	6,666.00	6,699.00
2-33-130	EMPLOYER CONTRIBUTIONS	1,700.00	1,717.00	1,725.50
2-33-150	HONORARIUMS	600.00	606.00	609.00
2-33-210	TRAVEL/SUBSIS./MEMBERSHIP FEES	150.00	151.50	152.25
2-33-215	FREIGHT	100.00	101.00	101.50
2-33-220	SUBSCRIPTIONS/ADVERTISING	200.00	202.00	203.00
2-33-230	PROFESSIONAL & SPECIAL SERVICES	0.00	0.00	0.00
2-33-250	HIRED SERVICE-TERMINAL/EQUIP/NAVIGA	2,000.00	2,020.00	2,030.00
2-33-251	HIRED SERVICES - RESIDENCE	0.00	0.00	0.00
2-33-270	LICENCES - RADIO	200.00	202.00	203.00
2-33-274	INSURANCE	1,100.00	1,111.00	1,116.50
2-33-351	PURCHASES FROM COUNTY OF ST.PAUL	4,000.00	4,040.00	4,060.00
2-33-352	PURCHASES FROM TOWN OF ELK POINT	6,000.00	6,060.00	6,090.00
2-33-510	GENERAL GOODS AND SUPPLIES	100.00	101.00	101.50
2-33-520	EQUIP./FURNISHINGS-RESIDENCE	0.00	0.00	0.00
2-33-530	HARDWARE,PLUMBING,ELECTRIC SUPPLIES	1,000.00	1,010.00	1,015.00
2-33-531	SUPPLIES,HARDWARE,ETC-RESIDENCE	2,000.00	2,020.00	2,030.00
2-33-540	GAS - RESIDENCE/TERMINAL	3,000.00	3,030.00	3,045.00
2-33-541	POWER - RUNWAY /TERMINAL/RESIDENCE	3,000.00	3,030.00	3,045.00
2-33-542	POWER - HANGARS	1,400.00	1,414.00	1,421.00
2-33-706	LAND IMPROVEMENTS ANNUAL AMORTIZATION	111,700.00	112,817.00	113,375.50
<b>*</b>	<b>AIRPORT EXPENSE</b>	<b>144,850.00</b>	<b>146,298.50</b>	<b>147,022.75</b>
<b>37 STORM SEWERS EXPENSE</b>				
2-37-110	SALARIES	26,200.00	26,462.00	26,593.00
2-37-130	EMPLOYER CONTRIBUTIONS	6,700.00	6,767.00	6,800.50
2-37-215	FREIGHT	1,000.00	1,010.00	1,015.00
2-37-230	PROFESSIONAL & SPECIAL SERVICES	0.00	0.00	0.00
2-37-250	HIRED SERVICES - DRAINAGE	2,000.00	2,020.00	2,030.00
2-37-251	HIRED SERVICES - STORM SEWERS	1,000.00	1,010.00	1,015.00
2-37-532	MATERIALS-DRAINAGE/STORM SEWERS	6,000.00	6,060.00	6,090.00
2-37-701	ENGINEERING ANNUAL AMORTIZATION	63,600.00	64,236.00	64,554.00
2-37-831	DEBENTURE INTEREST PAYMENT	0.00	0.00	0.00
2-37-832	DEBENTURE PRINCIPAL PAYMENT	0.00	0.00	0.00
<b>*</b>	<b>STORM SEWERS EXPENSE</b>	<b>106,500.00</b>	<b>107,565.00</b>	<b>108,097.50</b>
<b>41 WATER EXPENSE</b>				
2-41-110	SALARIES	85,200.00	86,052.00	86,478.00
2-41-111	UTILITY OPERATOR 60%	36,842.33	57,802.75	60,692.89
2-41-119	ON CALL WAGES	1,600.00	1,616.00	1,624.00
2-41-130	EMPLOYER CONTRIBUTIONS	21,800.00	22,018.00	22,127.00
2-41-131	UTILITY OPERATOR 60% 'ER CONTR.	8,516.00	13,749.16	14,436.62
2-41-140	TRAINING AND DEVELOPMENT	2,000.00	2,020.00	2,030.00

General Ledger	Description	2018 Budget	2019 Budget	2020 Budget
2-41-210	TRAVEL AND SUBSISTENCE	2,000.00	2,020.00	2,030.00
2-41-215	FREIGHT,PHONE,FAX,POSTAGE	9,000.00	9,090.00	9,135.00
2-41-220	ADS,PRINTING,SUBSCRIPTIONS	500.00	505.00	507.50
2-41-230	W4L-80%ADMIN. FEE/AUDITOR/MTG/ETC	26,800.00	27,068.00	27,202.00
2-41-231	WEBSITE/IT SERVICES/LEGAL	4,600.00	4,646.00	4,669.00
2-41-251	HIRED SERVICES	0.00	0.00	0.00
2-41-252	HIRED SERVICES - PLANT	10,000.00	10,100.00	10,150.00
2-41-253	HIRED SERVICES - DISTRIBUTION	14,000.00	14,140.00	14,210.00
2-41-263	RENTAL OF EQUIPMENT - DISTRIBUTION	0.00	0.00	0.00
2-41-272	DAMAGE CLAIMS	0.00	0.00	0.00
2-41-274	INSURANCE	5,600.00	5,656.00	5,684.00
2-41-350	PURCHASE WATER FROM W4L	405,300.00	409,353.00	411,379.50
2-41-510	GENERAL GOODS & SUPPLIES	500.00	505.00	507.50
2-41-521	EQUIPMENT PARTS - PUMPING	0.00	0.00	0.00
2-41-522	EQUIPMENT SUPPLIES PARTS - PLANT	13,000.00	3,030.00	3,045.00
2-41-523	SUPPLIES - DISTRIBUTION	9,000.00	9,090.00	9,135.00
2-41-524	WATER METERS	40,000.00	40,400.00	40,600.00
2-41-525	FUEL, ETC.	4,600.00	4,646.00	4,669.00
2-41-531	CHEMICALS - WATER	2,000.00	2,020.00	2,030.00
2-41-532	HARDWRE,PLBG,ELECT.SUPPLIES-PLANT	1,000.00	1,010.00	1,015.00
2-41-533	STREET REPAIRS - DISTRIBUTION	5,000.00	5,050.00	5,075.00
2-41-540	GAS - PLANT	4,100.00	4,141.00	4,161.50
2-41-541	GAS - STORAGE	3,300.00	3,333.00	3,349.50
2-41-542	POWER - PLANT/STORAGE	37,000.00	37,370.00	37,555.00
2-41-543	POWER - PRESSURE REDUCE STATION	4,000.00	4,040.00	4,060.00
2-41-701	ENGINEERING ANNUAL AMORTIZATION	139,200.00	139,200.00	145,000.00
2-41-703	EQUIPMENT ANNUAL AMORTIZATION	10,000.00	10,000.00	11,000.00
2-41-750	W4L - DEBENTURE 80%	35,300.00	35,300.00	35,829.50
2-41-811	CANCEL ACCOUNT MOVE TO 241821	0.00	0.00	0.00
2-41-821	LOAN #6 INTEREST WATER RESERVOIR	0.00	0.00	0.00
2-41-831	DEBENTURE INTEREST PAYMENT	25,300.00	25,300.00	25,300.00
2-41-900	LOSS ON DISPOSAL OF TCA'S	0.00	0.00	0.00
2-41-920	CANCELLATION UNCOLLECTIBLE	0.00	0.00	0.00
2-41-990	WATER REFUND	0.00	0.00	0.00
<b>*</b>	<b>WATER EXPENSE</b>	<b>967,058.33</b>	<b>990,270.91</b>	<b>1,004,687.51</b>

#### 42 SEWER EXPENSE

2-42-110	SALARIES	61,000.00	61,610.00	61,915.00
2-42-111	UTILITY OPERATOR 40%	24,476.00	38,448.76	40,371.20
2-42-119	ON CALL WAGES	1,600.00	1,616.00	1,624.00
2-42-130	EMPLOYER CONTRIBUTIONS	15,700.00	15,857.00	15,935.50
2-42-131	UTILITY OPERATOR 40% 'ER CONTR.	5,644.00	9,132.44	9,589.06
2-42-140	TRAINING AND DEVELOPMENT	2,000.00	2,020.00	2,030.00
2-42-210	TRAVEL AND SUBSISTENCE	1,000.00	1,010.00	1,015.00
2-42-215	FREIGHT,PHONE,FAX,POSTAGE	3,000.00	3,030.00	3,045.00
2-42-220	ADVERTISING, PRINTING	1,000.00	1,010.00	1,015.00
2-42-232	LEGAL SERVICES	0.00	0.00	0.00
2-42-251	HIRED SERVICES - LIFT STATION	17,000.00	17,170.00	17,255.00
2-42-252	HIRED SERVICES - BLOWER STATION	1,000.00	1,010.00	1,015.00
2-42-253	HIRED SERVICES - COLLECTION	1,000.00	1,010.00	1,015.00
2-42-260	RENTAL OF LAND - COLLECTION	0.00	0.00	0.00
2-42-272	DAMAGE CLAIMS	0.00	0.00	0.00
2-42-274	INSURANCE	1,400.00	1,414.00	1,421.00
2-42-510	GENERAL GOODS - SEWAGE	500.00	505.00	507.50
2-42-521	EQUIPMENT PARTS - LIFT STATION	7,000.00	7,070.00	7,105.00
2-42-522	EQUIPMENT PARTS - BLOWER STATION	3,000.00	3,030.00	3,045.00
2-42-523	SUPPLIES - COLLECTION	4,000.00	4,040.00	4,060.00
2-42-525	FUEL, ETC.	5,800.00	5,858.00	5,887.00
2-42-531	SUPPLIES - LIFT STATION	200.00	202.00	203.00
2-42-532	SUPPLIES - BLOWER STATION	300.00	303.00	304.50
2-42-540	GAS - SEWER LIFT	7,400.00	7,474.00	7,511.00
2-42-542	POWER - LIFT STATION	8,500.00	8,585.00	8,627.50
2-42-543	POWER - BLOWER STATION	54,000.00	54,540.00	54,810.00
2-42-701	ENGINEERING ANNUAL AMORTIZATION	104,200.00	105,242.00	110,000.00
2-42-703	EQUIPMENT ANNUAL AMORTIZATION	0.00	0.00	0.00
2-42-705	VEHICLE ANNUAL AMORTIZATION	3,000.00	3,000.00	3,000.00

General Ledger	Description	2018 Budget	2019 Budget	2020 Budget
2-42-831	DEBENTURE INTEREST PAYMENT	0.00	0.00	0.00
2-42-900	LOSS OF DISPOSAL OF TCA'S	0.00	0.00	0.00
2-42-990	SEWER REFUND	0.00	0.00	0.00
<b>*</b>	<b>SEWER EXPENSE</b>	<b>333,720.00</b>	<b>354,187.20</b>	<b>362,306.26</b>
<b>43 GARBAGE EXPENSE</b>				
2-43-110	SALARIES	65,500.00	66,155.00	66,482.50
2-43-111	SALARY - TRANSFER STATION	18,300.00	18,483.00	18,574.50
2-43-112	SALARY - RESIDENTIAL PICK-UP	21,100.00	21,311.00	21,416.50
2-43-130	EMPLOYER CONTRIBUTION	16,800.00	16,968.00	17,052.00
2-43-131	'ER CONTRI.-TRANSFER STATION	1,400.00	1,414.00	1,421.00
2-43-132	'ER CONTRI - RES. PICK-UP	6,000.00	6,060.00	6,090.00
2-43-140	TRAINING & DEVELOPMENT	1,000.00	1,010.00	1,015.00
2-43-210	TRAVEL & SUBSISTENCE	1,000.00	1,010.00	1,015.00
2-43-211	TRAVEL - TRANSFER STATION	1,000.00	1,010.00	1,015.00
2-43-215	FREIGHT, POSTAGE	2,000.00	2,020.00	2,030.00
2-43-220	ADVERTISING AND PRINTING	1,000.00	1,010.00	1,015.00
2-43-230	EVERGREEN REGIONAL- GROUNDWATER/OMNI/ETC	10,000.00	10,100.00	10,150.00
2-43-231	LEGAL	5,000.00	5,050.00	5,075.00
2-43-250	HIRED SERVICES - COUNTY TRUCKING	7,000.00	7,070.00	7,105.00
2-43-251	REPAIRS/MAINT.-TRANSFER STATION	1,000.00	1,010.00	1,015.00
2-43-253	HIRED/MAINT. - TOWN-TRANSFER STATION	0.00	0.00	0.00
2-43-254	HIRED SERVICES - EQUIPMENT	4,000.00	4,040.00	4,060.00
2-43-260	RENTAL - RECYCLING BINS	4,200.00	4,242.00	4,263.00
2-43-270	INSURANCE,LICENCES,PERMITS-TRA.STN.	300.00	303.00	304.50
2-43-274	INSURANCE	700.00	707.00	710.50
2-43-351	PURCHASES FROM COUNTY OF ST. PAUL	0.00	0.00	0.00
2-43-352	PURCHASES FROM TOWN OF ELK POINT	87,000.00	87,870.00	88,305.00
2-43-510	GENERAL GOODS - GARBAGE	1,000.00	1,010.00	1,015.00
2-43-512	SERVICE AWARD	0.00	0.00	0.00
2-43-513	RESIDENTIAL GARBAGE BINS	2,000.00	2,020.00	2,030.00
2-43-520	EQUIPMENT - GARBAGE TRUCK	2,000.00	2,020.00	2,030.00
2-43-521	EQUIPMENT - TRANSFER STATION	0.00	0.00	0.00
2-43-525	FUEL, ETC.	9,200.00	9,292.00	9,338.00
2-43-540	PROPANE	0.00	0.00	0.00
2-43-544	EVERGREEN TIP FEES - RESIDENTIAL	26,500.00	26,765.00	26,897.50
2-43-545	EVERGREEN TIP FEES-METAL,ASHES,ETC	8,000.00	8,080.00	8,120.00
2-43-705	VEHICLE ANNUAL AMORTIZATION	17,000.00	17,170.00	18,000.00
2-43-706	LAND IMPROVEMENTS ANNUAL AMORTIZATION	3,000.00	3,000.00	3,000.00
2-43-771	GRANT TO EVERGREEN WASTEMANAGEMENT	12,000.00	12,000.00	12,000.00
<b>*</b>	<b>GARBAGE EXPENSE</b>	<b>335,000.00</b>	<b>338,200.00</b>	<b>340,545.00</b>
<b>51 FCSS EXPENSE</b>				
2-51-110	SALARIES	0.00	0.00	0.00
2-51-130	EMPLOYER CONTRIBUTIONS	0.00	0.00	0.00
2-51-200	FCSS - TOWN MEMBER HONORARIUM	0.00	0.00	0.00
2-51-274	INSURANCE	1,100.00	1,111.00	1,116.50
2-51-500	SUPPLIES - FCSS OPERATION	0.00	0.00	0.00
2-51-765	TRANSFER FCSS GRANT- 80%GRANT20%TOWN	0.00	0.00	0.00
2-51-750	FCSS 80%GRANT20%TOWN TO COUNTY	58,600.00	58,600.00	58,600.00
2-51-770	GRANTS TO ORGANIZATIONS	0.00	0.00	0.00
<b>*</b>	<b>FCSS EXPENSE</b>	<b>59,700.00</b>	<b>59,711.00</b>	<b>59,716.50</b>
<b>53 HEALTH CARE EXPENSE</b>				
2-53-200	HEALTH CARE RECRUITMENT FUND	0.00	0.00	0.00
2-53-210	TRAVEL AND SUBSISTENCE	0.00	0.00	0.00
2-53-220	ADVERTISING	0.00	0.00	0.00
2-53-230	PROFESSIONAL SERVICES	0.00	0.00	0.00
2-53-510	GENERAL SUPPLIES	0.00	0.00	0.00
<b>*</b>	<b>HEALTH CARE EXPENSE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

General Ledger	Description	2018 Budget	2019 Budget	2020 Budget
<b>56 CEMETERY EXPENSE</b>				
2-56-110	SALARIES	6,500.00	6,565.00	6,597.50
2-56-130	EMPLOYER CONTRIBUTIONS	1,700.00	1,717.00	1,725.50
2-56-232	LEGAL SERVICES	0.00	0.00	0.00
2-56-530	CEMETERY MAINTENANCE MATERIALS	500.00	505.00	507.50
2-56-990	REFUND - RESERVED CEMETERY PLOT	0.00	0.00	0.00
*	<b>CEMETERY EXPENSE</b>	<b>8,700.00</b>	<b>8,787.00</b>	<b>8,830.50</b>
<b>61 PLANNING ZONING EXPENSE</b>				
2-61-110	SALARIES	6,500.00	6,565.00	6,597.50
2-61-130	EMPLOYER CONTRIBUTION	1,700.00	1,717.00	1,725.50
2-61-140	TRAINING & DEVELOPMENT	0.00	0.00	0.00
2-61-210	TRAVEL & SUBSISTENCE	0.00	0.00	0.00
2-61-215	FREIGHT	0.00	0.00	0.00
2-61-220	ADVERTISING, MEMBERSHIP FEE	3,000.00	3,030.00	3,045.00
2-61-230	PROFESSIONAL & SPECIAL SERVICES	10,000.00	10,100.00	10,150.00
2-61-231	INSPECTIONS GROUP PERMIT COSTS	8,000.00	8,080.00	8,120.00
2-61-232	SCC FEE	300.00	303.00	304.50
2-61-770	GRANTS TO ORGANIZATIONS	0.00	0.00	0.00
2-61-990	REFUND - REZONING FEE	0.00	0.00	0.00
*	<b>PLANNING ZONING EXPENSES</b>	<b>29,500.00</b>	<b>29,795.00</b>	<b>29,942.50</b>
<b>62 COMMUNITY SERVICES EXPENSE</b>				
2-62-111	CANADA DAY COORDINATOR	0.00	0.00	0.00
2-62-130	CANADA'S DAY ER DEDUCTIONS	0.00	0.00	0.00
2-62-210	TRAVEL/MEMBER/CONFERENCE FEE	0.00	0.00	0.00
2-62-215	POSTAGE,PHONE,FREIGHT	200.00	202.00	203.00
2-62-220	ADVERTISE/PROMOTION ITEMS	8,000.00	8,080.00	8,120.00
2-62-223	ADVERTISING,MUN.MEMBER FEES-TOURISM	0.00	0.00	0.00
2-62-230	PROFESSIONAL & SPECIAL SERVICES	0.00	0.00	0.00
2-62-231	SENIOR HANDIVAN DRIVERS	1,000.00	1,010.00	1,015.00
2-62-250	HIRED SERVICES	3,000.00	3,030.00	3,045.00
2-62-261	RENTAL OF FCSS ACCOMODATIONS	12,000.00	12,120.00	12,180.00
2-62-272	DAMAGE CLAIMS	0.00	0.00	0.00
2-62-274	INSURANCE	9,000.00	9,090.00	9,135.00
2-62-510	MATERIAL - TOWN BEAUTIFICATION	10,000.00	10,100.00	10,150.00
2-62-520	EQUIPMENT, AED SUPPLIES	1,000.00	1,010.00	1,015.00
2-62-521	ALLIED ARTS - CONSTRUCTION/MAINTENANCE M	0.00	0.00	0.00
2-62-530	GARAGE-CONSTR/MAINT. MATERIALS	100.00	101.00	101.50
2-62-540	PROPANE	500.00	505.00	507.50
2-62-702	BUILDING ANNUAL AMORTIZATION	1,000.00	1,010.00	1,015.00
2-62-705	VEHICLES ANNUAL AMORTIZATION	8,400.00	8,484.00	8,526.00
2-62-750	MD OF ST.PAUL FOUNDATION - DEFICIT	0.00	0.00	0.00
2-62-770	GRANTS TO ORGANIZATIONS	1,500.00	1,515.00	1,522.50
2-62-771	GRANT TO CANADA DAY	6,000.00	6,060.00	6,090.00
2-62-772	GRANT TO CHAMBER OF COMMERCE	3,000.00	3,000.00	3,000.00
2-62-773	GRANT TO ORGANIZATIONS - MSI	25,000.00	25,000.00	25,000.00
2-62-774	GRANT - MD FOUNDATION- GARAGE	0.00	0.00	0.00
*	<b>COMMUNITY SERVICES EXPENSE</b>	<b>89,700.00</b>	<b>90,317.00</b>	<b>90,625.50</b>
<b>63 IRON HORSE EXPENSE</b>				
2-63-110	SALARIES	6,500.00	6,565.00	6,597.50
2-63-130	EMPLOYER CONTRIBUTIONS	1,700.00	1,717.00	1,725.50
2-63-140	TRAINING AND DEVELOPMENT	0.00	0.00	0.00
2-63-215	PHONE FREIGHT	0.00	0.00	0.00
2-63-220	ADS,PRINTING,SUBSCRIPT,MEMBER FEES	0.00	0.00	0.00
2-63-221	ADS, MEMBER FEES	0.00	0.00	0.00
2-63-230	PROFESSIONAL/LEGAL SERVICES	3,000.00	3,030.00	3,045.00
2-63-250	HIRED SERVICES	0.00	0.00	0.00
2-63-274	INSURANCE - MUNI-CORR	0.00	0.00	0.00
2-63-290	PUBLIC RELATIONS/RECEPTIONS	0.00	0.00	0.00
2-63-510	GENERAL GOODS	0.00	0.00	0.00
2-63-511	LESTESTU SIGN	1,200.00	1,212.00	1,218.00

General Ledger	Description	2018 Budget	2019 Budget	2020 Budget
2-63-520	EQUIPMENT & FURNISHINGS	0.00	0.00	0.00
2-63-544	POWER	0.00	0.00	0.00
2-63-702	BUILDING ANNUAL AMORTIZATION	8,600.00	8,600.00	8,600.00
2-63-706	LAND IMPROVEMENTS ANNUAL AMORTIZATION	3,200.00	3,200.00	3,200.00
2-63-770	GRANT TO ORGANIZATIONS	0.00	0.00	0.00
<b>*</b>	<b>IRON HORSE EXPENSE</b>	<b>24,200.00</b>	<b>24,324.00</b>	<b>24,386.00</b>
<b>64 ECONOMIC EXPENSE</b>				
2-64-110	SALARIES	6,500.00	6,565.00	6,597.50
2-64-130	EMPLOYER CONTRIBUTIONS	1,700.00	1,717.00	1,725.50
2-64-140	TRAINING AND DEVELOPMENT	0.00	0.00	0.00
2-64-210	TRAVEL & SUBSISTENCE	0.00	0.00	0.00
2-64-220	ADVERTISING & MEMBERSHIP FEES	0.00	0.00	0.00
2-64-230	PROFESSIONAL & SPECIAL SERVICES	0.00	0.00	0.00
2-64-231	WEBSITE 20%	3,100.00	610.00	615.00
2-64-274	INSURANCE	0.00	0.00	0.00
2-64-290	PUBLIC RELATIONS	0.00	0.00	0.00
2-64-510	GENERAL GOODS & SUPPLIES	0.00	0.00	0.00
2-64-770	GRANTS TO ECONOMIC DEVELOPMENT COMMITTEE	0.00	0.00	0.00
<b>*</b>	<b>ECONOMIC EXPENSE</b>	<b>11,300.00</b>	<b>8,892.00</b>	<b>8,938.00</b>
<b>65 IDP EXPENSE</b>				
2-65-210	TRAVEL & SUBSISTENCE ACP-IDP	0.00	0.00	0.00
2-65-220	ADVERTISING ACP-IDP	5,000.00	5,050.00	5,075.00
2-65-230	PROFESSIONAL SERVICES ACP-IDP	193,500.00	200,000.00	200,000.00
2-65-290	PUBLIC RELATIONS ACP-IDP	0.00	0.00	0.00
<b>*</b>	<b>IDP EXPENSE</b>	<b>198,500.00</b>	<b>205,050.00</b>	<b>205,075.00</b>
<b>66 LAND DEVELOPMENT EXPENSE</b>				
2-66-110	SALARIES	6,500.00	6,565.00	6,597.50
2-66-130	EMPLOYER CONTRIBUTIONS	1,700.00	1,717.00	1,725.50
2-66-220	ADVERTISING	1,000.00	1,010.00	1,015.00
2-66-230	SURVEYING/PROFESSIONAL SERVICES	15,000.00	15,150.00	15,225.00
2-66-231	GIS	0.00	0.00	0.00
2-66-232	LEGAL SERVICES	19,000.00	0.00	0.00
2-66-250	HIRED SERVICES	0.00	0.00	0.00
2-66-510	LAND FOR RESALE COSTS	16,000.00	16,160.00	16,240.00
2-66-700	TRANSFER TO CAPITAL (LOT SALES)	0.00	0.00	0.00
2-66-811	CANCEL ACCOUNT MOVE TO 266821	0.00	0.00	0.00
2-66-821	LOAN #5 INTEREST RES/IND LAND	39,000.00	42,900.00	42,900.00
<b>*</b>	<b>LAND DEVELOPMENT EXPENSE</b>	<b>98,200.00</b>	<b>83,502.00</b>	<b>83,703.00</b>
<b>67 TOURISM EXPENSE</b>				
2-67-110	SALARIES	6,500.00	6,565.00	6,597.50
2-67-130	EMPLOYER CONTRIBUTIONS	1,700.00	1,717.00	1,725.50
2-67-210	TRAVEL & SUBSISTENCE	1,000.00	1,010.00	1,015.00
2-67-220	ADVERTISING & MEMBERSHIP FEES	1,300.00	1,313.00	1,319.50
2-67-230	PROFESSIONAL & SPECIAL SERVICES	0.00	0.00	0.00
2-67-250	HIRED SERVICES	0.00	0.00	0.00
2-67-274	INSURANCE	0.00	0.00	0.00
2-67-290	PUBLIC RELATIONS	0.00	0.00	0.00
<b>*</b>	<b>TOURISM EXPENSE</b>	<b>10,500.00</b>	<b>10,605.00</b>	<b>10,657.50</b>
<b>68 ECO CENTRE EXPENSE</b>				
2-68-130	CONTRACTORS WCB	0.00	0.00	0.00
2-68-215	PHONE FREIGHT	0.00	0.00	0.00
2-68-220	ADS, MEMBER FEES	0.00	0.00	0.00
2-68-250	HIRED SERVICES - JANITORIAL	4,300.00	4,343.00	4,364.50
2-68-274	INSURANCE	400.00	404.00	406.00
2-68-510	GENERAL GOODS	500.00	505.00	507.50
2-68-544	POWER & GAS	0.00	0.00	0.00

General Ledger	Description	2018 Budget	2019 Budget	2020 Budget
* ECO CENTRE EXPENSE		5,200.00	5,252.00	5,278.00
<b>69 LAND RENTAL EXPENSE</b>				
2-69-110	SALARIES	0.00	0.00	0.00
2-69-130	EMPLOYER CONTRIBUTIONS	0.00	0.00	0.00
2-69-250	HIRED SERVICES	0.00	0.00	0.00
2-69-274	INSURANCE	0.00	0.00	0.00
2-69-530	HRDWARE,PLBG,ELECT.SUPPLIES	0.00	0.00	0.00
* LAND RENTAL EXPENSE		0.00	0.00	0.00
<b>71 RECREATION PROGRAM EXPENSE</b>				
2-71-130	EMPLOYER CONTRIBUTIONS - WCB	200.00	202.00	203.00
2-71-210	TRAVEL, SUBSIST.,MEMBERSHIP FEES	500.00	505.00	507.50
2-71-215	FREIGHT,PHONE,FAX,POSTAGE	400.00	404.00	406.00
2-71-220	ADS,PRINT,SUBSCRIPT,MEMBER FEES	500.00	505.00	507.50
2-71-230	RECREATION COORDINATOR	18,000.00	18,180.00	18,270.00
2-71-231	PROFESSIONAL SERVICES	0.00	0.00	0.00
2-71-233	PROF. SERVICES - PROGRAMS/EVENTS	500.00	505.00	507.50
2-71-234	PROF. SERVICES - PROGRAMS/EVENTS	0.00	0.00	0.00
2-71-260	RENTAL OF BLDG/EQUIPMENT	0.00	0.00	0.00
2-71-262	RENTAL - BUS	1,000.00	1,010.00	1,015.00
2-71-510	GENERAL GOODS & SUPPLIES	200.00	202.00	203.00
2-71-511	EVENT/ PROJECTS-PRIZES/SUPPLIES	2,800.00	2,828.00	2,842.00
2-71-770	GRANTS TO ORGANIZATIONS	2,200.00	2,200.00	2,200.00
* RECREATION PROGRAM EXPENSE		26,300.00	26,541.00	26,661.50
<b>72 RECREATION EXPENSE</b>				
2-72-110	SALARIES	32,800.00	33,128.00	33,292.00
2-72-111	SUMMER 4 MONTH SALARIES	20,000.00	20,200.00	20,300.00
2-72-113	SUMMER 2 MONTH SALARIES	12,000.00	12,120.00	12,180.00
2-72-130	EMPLOYER CONTRIBUTIONS	8,400.00	8,484.00	8,526.00
2-72-131	SUMMER 4 MONTH 'ER CONTRI.	1,000.00	1,010.00	1,015.00
2-72-133	SUMMER 2 MONTH 'ER CONTRI.	500.00	505.00	507.50
2-72-140	TRAINING AND DEVELOPMENT	0.00	0.00	0.00
2-72-212	WATERPARK - TRAVEL & SUBSISTENCE	0.00	0.00	0.00
2-72-215	FREIGHT	200.00	202.00	203.00
2-72-220	ADVERTISING & MEMBERSHIP FEES	0.00	0.00	0.00
2-72-230	ELK POINT GOLF CONTRACT	23,900.00	24,139.00	24,258.50
2-72-250	HIRED SERVICES - PARKS & FACILITIES	6,100.00	6,161.00	6,191.50
2-72-251	HIRED SERVICES - RIVER CAMPSITE	500.00	505.00	507.50
2-72-270	DEFERRED REVENUE INTEREST	0.00	0.00	0.00
2-72-274	INSURANCE	3,500.00	3,535.00	3,552.50
2-72-510	GENERAL GOODS - PARKS	2,000.00	2,020.00	2,030.00
2-72-511	GENERAL GOODS - RIVER CAMPSITE	1,000.00	1,010.00	1,015.00
2-72-520	EQUIP.,SUPPLIES,PARTS-PARKS/FACILIT	6,000.00	6,060.00	6,090.00
2-72-525	FUEL, ETC.	2,000.00	2,020.00	2,030.00
2-72-530	MAINTENANCE MATERIALS	9,000.00	9,090.00	9,135.00
2-72-531	MATERIALS - RIVER CAMPSITE	500.00	505.00	507.50
2-72-540	GAS - RECREATION CAMPSITE	1,200.00	1,212.00	1,218.00
2-72-541	POWER - RECREATION CAMPSITE	2,400.00	2,424.00	2,436.00
2-72-542	POWER - RIVER CAMPSITE	1,200.00	1,212.00	1,218.00
2-72-543	POWER - GAZEBO PARK	600.00	606.00	609.00
2-72-702	BUILDING ANNUAL AMORTIZATION	3,600.00	3,600.00	3,654.00
2-72-703	EQUIPMENT ANNUAL AMORTIZATION	10,600.00	10,600.00	12,000.00
2-72-705	VEHICLE ANNUAL AMORTIZATION	3,000.00	3,000.00	3,000.00
2-72-706	LAND IMPROVEMENTS ANNUAL AMORTIZATION	61,900.00	61,900.00	61,900.00
2-72-770	GRANTS TO ORGANIZATIONS	0.00	0.00	0.00
2-72-771	GRANTS TO CLUBS HOSTING PROVINCIALS	2,000.00	2,000.00	2,000.00
* RECREATION EXPENSE		215,900.00	217,248.00	219,376.00
<b>73 WALKING TRAIL EXPENSE</b>				
2-73-110	SALARIES - WALKING TRAIL	0.00	0.00	0.00
2-73-130	'ER CONTR. WALKING TRAIL	0.00	0.00	0.00

General Ledger	Description	2018 Budget	2019 Budget	2020 Budget
2-73-131	'ER CONTR.-CASUAL - WALKING TRAIL	0.00	0.00	0.00
2-73-215	FREIGHT - WALKING TRAIL	100.00	110.00	110.50
2-73-220	ADVERTISING - WALKING TRAIL	0.00	0.00	0.00
2-73-230	PROFESSIONAL SERVICES - WT	0.00	0.00	0.00
2-73-250	HIRED SERVICES - WALKING TRAIL	0.00	0.00	0.00
2-73-274	INSURANCE - WALKING TRAIL	200.00	202.00	203.00
2-73-510	GENERAL GOODS -WALKING TRAIL	0.00	0.00	0.00
2-73-525	SUPPLIES, PART'S & FUEL - WT	4,000.00	4,040.00	4,060.00
2-73-530	MAINT. MATERIALS - WALKING TRAIL	500.00	550.00	550.00
<b>*</b>	<b>WALKING TRAIL EXPENSE</b>	<b>4,800.00</b>	<b>4,902.00</b>	<b>4,923.50</b>
<b>74 LIBRARY EXPENSE</b>				
2-74-110	SALARIES	6,600.00	6,666.00	6,699.00
2-74-111	SALARIES - LIBRARY OPERATIONS	0.00	0.00	0.00
2-74-130	EMPLOYER CONTRIBUTIONS	1,700.00	1,717.00	1,725.50
2-74-131	ER CONTRI. - LIBRARY OPERATIONS	0.00	0.00	0.00
2-74-150	HONORARIUMS - NLLS	0.00	0.00	0.00
2-74-200	GENERAL SERVICES-LIBRARY OPERATIONS	0.00	0.00	0.00
2-74-210	TRAVEL,SUBSIST.,MEMBERSHIP FEES	0.00	0.00	0.00
2-74-215	PHONE	1,600.00	1,616.00	1,624.00
2-74-220	ADVERTISING	0.00	0.00	0.00
2-74-230	PROFESSIONAL SERVICES (JANITOR,ETC)	7,100.00	7,171.00	7,206.50
2-74-231	AUDIT SERVICE	2,100.00	1,200.00	1,200.00
2-74-250	HIRED SERVICES - LIBRARY	1,000.00	1,010.00	1,015.00
2-74-274	INSURANCE	3,500.00	3,535.00	3,552.50
2-74-500	SUPPLIES - LIBRARY OPERATIONS	0.00	0.00	0.00
2-74-501	USED FOR SUPPLIES(NLLS GRANT)	22,700.00	22,927.00	23,040.50
2-74-510	GENERAL GOODS AND SUPPLIES	500.00	505.00	507.50
2-74-520	EQUIPMENT & FURNISHINGS	0.00	0.00	0.00
2-74-530	CONSTRUCT/MAINTENANCE MATERIALS	500.00	505.00	507.50
2-74-540	GAS - LIBRARY	4,000.00	4,040.00	4,060.00
2-74-544	POWER - LIBRARY	6,600.00	6,666.00	6,699.00
2-74-702	BUILDING ANNUAL AMORTIZATION	4,000.00	4,000.00	4,000.00
2-74-771	GRANT TO NLLS	0.00	0.00	0.00
2-74-831	DEBENTURE INTEREST PAYMENT	0.00	0.00	0.00
2-74-832	DEBENTURE PRINCIPAL PAYMENT	0.00	0.00	0.00
<b>*</b>	<b>LIBRARY EXPENSE</b>	<b>61,900.00</b>	<b>61,558.00</b>	<b>61,837.00</b>
<b>81 REQUISITIONS</b>				
2-81-742	AB SCHOOL FOUNDATION FUND-RES.&FARM	336,984.00	335,000.00	342,000.00
2-81-743	AB SCHOOL FOUNDATION FUND -NON-RES.	183,271.00	185,000.00	186,000.00
2-81-751	MD OF ST.PAUL FOUNDATION - REQUISITION	25,850.00	26,200.00	26,500.00
2-81-990	EXCESS/UNDER COLLECTION REQUISITIONS	100.00	100.00	100.00
<b>*</b>	<b>REQUISITIONS EXPENSE</b>	<b>546,205.00</b>	<b>546,300.00</b>	<b>554,600.00</b>
<b>97 CONTINGENCIES RESERVES EXP.</b>				
2-97-995	SURPLUS/DEFICIT	0.00	0.00	0.00
<b>*</b>	<b>CONTINGENCIES RESERVES EXPENSE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>**</b>	<b>TOTAL EXPENSES</b>	<b>5,222,350.00</b>	<b>5,277,840.50</b>	<b>5,328,049.75</b>
<b>***</b>	<b>DEFICIT (ANNUAL AMORTIZATION)</b>	<b>1,033,700.00</b>	<b>1,044,556.00</b>	<b>1,061,448.00</b>