

**Regular City Council Meeting
Mountain Lake City Hall
Monday, August 15, 2022
6:30 p.m.**

AGENDA

1. Meeting Called to Order *Additional information on agenda item is attached or at City Hall
2. Approval of Agenda and Consent Agenda
 - a. Bills: Checks # 26355-26372, 814E-817E (1-3)
 - b. Payroll: Checks # 66844-66875
 - c. Approve July 21 Utilities Commission Minutes (4-5)
 - d. Approve August 1 Special City Council Minutes (6)
 - e. Approve August 1 City Council Minutes (7-8)
 - f. Hiring of Wyatt Wall – Volunteer Firefighter effective July 1, 2022
 - g. Hiring of Lacy Freitaq – EMT effective August 15, 2022
 - h. Approve Purchase for Defibrillator, Ambulance, \$25,874.83 (9-11)
 - i. Approve the Den Street Closure Request (12)
3. Public – A total of ten (10) minutes is allotted for individuals to briefly discuss a topic of concern or provide comments to the Council.
4. Planning & Zoning (Public Hearing)
 - a. Discussion/Action – Daron Friesen Variance Request
5. Active Living Committee
 - a. Discussion/Action – Community Garden & Policies (13-15)
6. 2023 Budget
 - a. Update – League of Minnesota Cities Budget Guide for Cities (16-28)
 - b. Update – 2023 LGA (29)
 - c. Update – 2023 Capital Improvement Plan (30-31)
 - d. Discussion – 2023 Budget (32-61)
7. City Attorney
8. City Administrator
 - a. Discussion – Cottonwood County Approved \$20,000 Grant Application for Weed Harvester
 - b. Discussion/Action – Mountain Lake Trail Boardwalk (62)
 - c. Discussion/Action – Campground Policy (63)
 - d. Discussion/Action – Purchasing Policy (64)
 - e. Discussion/Action – Moratorium (1st Reading) (65-73)
9. Adjourn

**Mountain Lake Utilities Commission Meeting
Mountain Lake City Hall
Thursday, July 21, 2022
7 AM**

Members Present: Todd Johnson, Mark Langland, Sue Garloff, Brian Janzen, David Savage

Members Absent: City Council Liaison Dean Janzen,

Staff Present: Michael Mueller; Clerk/Administrator; Jill Falk; Utilities Office Manager, Lane Anderson; Lineman; Steve Peters; Lineman; Taylor Nesmoe; Water/Wastewater Superintendent; Scott Pankratz; Water/Wastewater Worker

Others Present:

Call to Order

The meeting was called to order at 7 AM.

Approval of Minutes and Bills

Motion by Garloff seconded by Johnson to approve the July 7th Minutes, and Check Numbers 21847-21882 (402e-405e). Motion carried.

Electric Department

Watkins is currently out of town and will not return until August 1st.

Water/Wastewater Department

As discussed previously, the ponds will need to be treated weekly with a bacterium that will eat the waste to clear the sludge. Nesmoe would like to start with the old pond # 3 as a trial to see how the process works. He will reach out to Team Lab to determine if it is worth starting the project now or waiting until next Spring. By starting with only one pond, the initial cost of \$27,000 should decrease by at least one-third. He has also discussed the purchase of the sand filters with Jon Graupman, and they will begin getting estimates for the costs since there has already been grant money set aside for the purchase. Sewer repairs are currently being completed on Tenth Street per the homeowner’s request. Two sewer lines are connected to the drop pipe, then connected to the main. Although there may be some issues with the homeowners’ line, the drop pipe was not in balance and needed repair. Nesmoe requested the opinion of the commission on how this should be handled. In the past, in a similar situation, the utilities would be responsible for the costs of the repairs. Since the drop pipe is part of the main line and neighboring houses connect to the same drop pipe, it was decided that the utilities

should be responsible for the costs. An official policy will be created advising that the Drop Pipe belongs to the city and any connections beyond that would then become the homeowners' responsibility.

City Administrator

Continuing with the discussion on official policies; Mueller would like to work with all department heads to create Policy and Procedures manuals. In addition, Mueller discussed with City Council on creating a policy to authorize the City Administrator to approve expenditures up to \$30,000 that are unbudgeted but needed to continue operations without obtaining commission approval first. For example, recent purchases of \$30,000 for fuel for the generator or the \$27,000 for the bacterium for the ponds.

No decision was made from the joint meeting with the EDA and Council. The council did not pass a motion nor was an agreement made as to which project(s) will be completed. The council would still prefer the Fire Hall to be completed first, however, it will likely have to go through a referendum. The preliminary levy may increase between 6%-8% to cover the increase in costs, goods, and/or services for the year. In 2023, the utilities will pay off the bond for the wind turbine, however, the funds for that payment will then be applied to the substation. A PFA payment for the water treatment plant will be paid in full in 2023 as well.

Adjourn

The meeting was adjourned at 7:35 a.m.

ATTEST:

Jill Falk, Utilities Office Manager

**City of Mountain Lake
Special City Council Meeting
Mountain Lake City Hall – 930 Third Ave
Monday, August 1, 2022
3:00 p.m.**

Members Present: Dean Janzen, Dana Kass, Darla Kruser, Andrew Ysker, Mike Nelson

City Staff Present: Michael Mueller City Administrator

Call to Order

The meeting was called to order by Ysker at 3:00 p.m.

Motion by Kass, seconded by Kruser to approve the agenda as presented. Motion carried 4– 0.

The purpose of the meeting was to review with the various city departments the Capital Improvement Plan.

The following individuals met for approximately 15 minutes with the council:

- Rob Anderson – EDA Director
- Taylor Nesmoe – Water/Wastewater
- Daron Friesen – Street Department
- Dave Watkins – Electric
- Doug Bristol – Police Chief
- Dave Watkins – Ambulance
- Tim Conners – Fire
- Michael Mueller – Library, Lake Commission, & City Hall

Adjourn

The meeting was adjourned at 4:45 p.m.

ATTEST:



Michael Mueller, Administrator/Clerk

**City of Mountain Lake
Regular City Council Meeting
Mountain Lake City Hall – 930 Third Ave
Monday, August 1, 2022
6:30 p.m.**

Members Present: Dean Janzen, Dana Kass, Darla Kruser, Andrew Ysker, Mike Nelson

City Staff Present: Michael Mueller City Administrator; Maryellen Suhrhoff City Attorney

Others Present: Doug Regehr, Sue Garloff, Cheryl Hiebert

Call to Order

The meeting was called to order by Mayor Nelson at 6:30 p.m.

Approval of Agenda & Consent Agenda

Motion by Kass, seconded by Ysker to approve the agenda and consent agenda as presented.

Motion carried 5– 0.

Bills: Checks # 26301-26354, 813E

Payroll: Checks # 66823-66843

Approve June 7 Library Board Minutes, & June Library Report

Approve July 7 Utilities Commission Minutes

Approve July 18 City Council Minutes

Approve July 18 Special City Council Minutes

Approve July Street Department Report

Hire Daniel Mick, Library Director, effective August 15, Step 2

Approve Purchase for Power Load, Ambulance, \$30,014.99

Public

No comments

Chamber of Commerce

The Chamber discussed updating the street light banners.

City Attorney

An update was given regarding civil processes on various properties, public nuisances, current processes, court procedures, agreements, and plans.

City Administrator

No update.

Union Negotiations

Item was tabled. Union Negotiations will continue discussion later.

Adjourn

The meeting was adjourned at 7:04 p.m.

ATTEST:

Michael Mueller, Administrator/Clerk



Quote No: Q-37991 Version: 2

Mountain Lake Amb Svc
930 Third Avenue
Mountain Lake, MN 56159

Quote No: Q-37991
Version: 2

ZOLL Customer No: 117999

Emily Kunkel
(507) 427-2593
e_adrian04@hotmail.com

Issued Date: August 9, 2022
Expiration Date: September 30, 2022

Terms: NET 30 DAYS

FOB: Shipping Point
Freight: Prepay & Add

Prepared by: Jason Landry
EMS Territory Manager
jason.landry@zoll.com
+1 6123276467

Item	Contract Reference	Part Number	Description	Qty	List Price	Adj. Price	Total Price
1	1146055	601-2120011-01	<p>X Series Monitor/Defibrillator - 12-Lead ECG, NIBP, SpO2, CPR Expansion Pack</p> <p>Includes: 4 trace tri-mode display monitor/ defibrillator/ printer, advisory algorithm, advanced communications package (Wi-Fi, Bluetooth, USB cellular modem capable) USB data transfer capable and large 6.5in (16.5cm) diagonal screen. Accessories Included: MFC cable and CPR connector, A/C power cord, One (1) roll printer paper, 6.6 Ah Li-ion battery, Carry case, Operator Manual, Quick Reference Guide, and One (1)-year EMS warranty.</p> <p>Parameter Details: Real CPR Help - Dashboard display of CPR Depth and Rate for Adult and Pediatric patients, Visual and audio prompts to coach CPR depth (Adult patient only), Release bar to ensure adequate release off the chest, Metronome to coach rate for Adult and Pediatric patients. See-Thru ® CPR artifact filtering • Interpretative 12-Lead ECG (Full 12 ECG lead view with both dynamic and static 12-lead mode display. 12-Lead OneStep ECG cable - includes 4-Lead limb lead cable and removable precordial 6-Lead set) • Welch Allyn NIBP with Smartcuff. 10 foot Dual Lumen hose and SureBP Reusable Adult Medium Cuff • Masimo Pulse Oximetry with Signal Extraction Technology (SET), Rainbow SET® •</p>	1	\$33,684.00	\$24,378.60	\$24,378.60
2	1146055	8000-0895	<p>Cuff Kit with Welch Allyn Small Adult, Large Adult and Thigh Cuffs</p>	1	\$173.00	\$129.15	\$129.15
3	1146055	8000-001392	<p>Masimo rainbow® RC-4 - 4FT, Reusable EMS Patient Cable</p>	1	\$278.00	\$206.93	\$206.93



ZOLL Medical Corporation

269 Mill Road
Chelmsford, MA 01824-4105
Federal ID# 04-2711626

Phone: (800) 348-9011
Fax: (978) 421-0015
Email: esales@zoll.com

Mountain Lake Amb Svc
Quote No: Q-37991 Version: 2

Item	Contract Reference	Part Number	Description	Qty	List Price	Adj. Price	Total Price
4	1146055	8000-000371	rainbow® DCI® SpO2/SpCO/SpMet Adult Reusable Sensor with connector (3 ft)	1	\$957.00	\$713.69	\$713.69
5	1146055	8000-0580-01	Six hour rechargeable Smart battery	1	\$572.00	\$426.19	\$426.19
6	1146055	8000-000875-01	Paper, Thermal, BPA Free (Box of 6)	1	\$27.00	\$20.27	\$20.27

Subtotal: \$25,874.83

Total: \$25,874.83

Contract Reference	Description
1146055	Reflects PSAI/Savvik 2021 contract Pricing. Notwithstanding anything to the contrary herein, the terms and conditions set forth in PSAI /Savvik Buying Group Contract No. 2021-06 shall apply to the customer's purchase of the products set forth on this quote.

To the extent that ZOLL and Customer, or Customer's Representative have negotiated and executed overriding terms and conditions ("Overriding T's & C's"), those terms and conditions would apply to this quotation. In all other cases, this quote is made subject to ZOLL's Standard Commercial Terms and Conditions ("ZOLL T's & C's") which for capital equipment, accessories and consumables can be found at <https://www.zoll.com/about-zoll/invoice-terms-and-conditions> and for software products can be found at <http://www.zoll.com/SSPTC> and for hosted software products can be found at <http://www.zoll.com/SSHTC>. Except in the case of overriding T's and C's, any Purchase Order ("PO") issued in response to this quotation will be deemed to incorporate ZOLL T's & C's, and any other terms and conditions presented shall have no force or effect except to the extent agreed in writing by ZOLL.

1. This Quote expires on September 30, 2022. Pricing is subject to change after this date.
2. Applicable tax, shipping & handling will be added at the time of invoicing.
3. All purchase orders are subject to credit approval before being accepted by ZOLL.
4. To place an order, please forward the purchase order with a copy of this quotation to esales@zoll.com or via fax to 978-421-0015.
5. All discounts from list price are contingent upon payment within the agreed upon terms.
6. Place your future accessory orders online by visiting www.zollwebstore.com.



ZOLL Medical Corporation

269 Mill Road
Chelmsford, MA 01824-4105
Federal ID# 04-2711626

Phone: (800) 348-9011
Fax: (978) 421-0015
Email: esales@zoll.com

Mountain Lake Amb Svc
Quote No: Q-37991 Version: 2

Order Information (to be completed by the customer)

- Tax Exempt Entity (Tax Exempt Certificate must be provided to ZOLL)
- Taxable Entity (Applicable tax will be applied at time of invoice)

BILL TO ADDRESS	SHIP TO ADDRESS
Name/Department:	Name/Department:
Address:	Address:
City / State / Zip Code:	City / State / Zip Code:

Is a Purchase Order (PO) required for the purchase and/or payment of the products listed on this quotation?

- Yes PO Number: _____ PO Amount: _____
(A copy of the Purchase Order must be included with this Quote when returned to ZOLL)
- No (Please complete the below section when submitting this order)

For organizations that do not require a PO, ZOLL requires written execution of this order. The person signing below represents and warrants that she or he has the authority to bind the party for which he or she is signing to the terms and prices in this quotation.

Mountain Lake Amb Svc
Authorized Signature:

Name: _____

Title: _____

Date: _____



City of Mountain Lake
930 Third Ave – Drawer C
Mountain Lake, Minnesota 56159
Phone (507) 427-2999 • Fax (507) 427-3327

Street Closure Request

The Den
September 10, 2022
3pm – 1 am
2nd Avenue, between 10th street & 9th street

Community Garden Liability Waiver

****Required****

I wish to utilize the community garden provided by the City of Mountain Lake. I state and affirm that:

1. My use of the community garden is voluntary.
2. I acknowledge that a community garden is not an essential service provided by the city
3. I understand and acknowledge that the gardening activities that I voluntarily engage in have certain risks. I understand that these risks, known or unknown, anticipated or unanticipated, may result in injury, death, illness, disease or damage to myself or my property, or to other persons and their property.
4. **In consideration of being allowed to use the community garden, I hereby personally assume all risks in connection with such usage and I hereby agree to hold the city, it's officials, employees, agents and contractors harmless and I waive my right to make claims or bring lawsuits against the city or anyone working or volunteering on behalf of the city for any injuries or damages related to the alleged negligence of the City.**

This waiver does not apply to any injuries or damages that are a result of any willful, wanton, or intentional misconduct by the city or anyone acting on behalf of the city.

I understand that entering into and signing this agreement affects my legal rights and result in my giving up or waiving certain legal rights and I accept this and sign this agreement of my own free will.

The terms of this agreement shall bind the members of my family, if I am alive and my heirs, assigns and personal representatives if I am deceased.

My signature indicates that I have read this entire document, understand it completely, acknowledge that it cannot be modified or changed in any way by oral representations and agree to be bound by its terms.

Name _____ **Date** _____

Address _____

City _____

Signature _____

Garden Etiquette

- ❖ Introduce yourself and build a stronger community, know as many adjoining plot holders as possible
- ❖ If planting tall crops, do so where they won't shade other garden plots
- ❖ **Weed and maintain your garden and pathways around your garden regularly as weed seeds quickly spread.**
- ❖ Remove pests and diseased plants often
- ❖ Never borrow tools from another gardener without permission
- ❖ **Do not pick any planting from another plot even if you think that the plot has been abandoned or neglected. Items grown in any plot belong to that plot holder only.**
- ❖ Please walk with care and do not trample surrounding plants
- ❖ Do not remove plot markers.
- ❖ Children are welcome at the community garden, however please monitor their activities.

Planting Rules and Responsibilities

- ❖ I plan to attend the work days when announced.
- ❖ **I will plant my garden promptly by June 15. I will harvest and clean out my plot by November 15th.**
- ❖ I will prepare my plot for ground cover and carry out all garbage
- ❖ I will maintain my garden plot including weeding & removal of weeds from garden area
- ❖ I will maintain the aisles around my garden by keeping it free of weeds
- ❖ I will not plant trees or shrubs
- ❖ I will only use organic pesticides and natural fertilizers
- ❖ I will keep walkways free of tools and planting equipment
- ❖ I will not plant invasive species
- ❖ I will remove refuse when a particular crop has finished producing
- ❖ I will remove stones and other foreign material from my plots. Nothing will be piled against the fences or left in the aisles.

- ❖ No heavy duty equipment that is wider than garden aisles will be permitted in the garden
- ❖ No pets allowed in garden
- ❖ No mulch in the walk ways

Gardens must be maintained on a weekly basis or as needed to minimize weeds

Having a community garden plot and letting it go to weeds is not acceptable. The Garden Committee reserves the right to mow the garden down if not maintained in accordance with this agreement. You must maintain your garden on a weekly basis; mulching, weeding, harvesting and disposal.

Mountain Lake Community Garden Committee will not be responsible for any accidents, injuries, or damages, nor will the garden committee be responsible for any theft, damage to, loss of, or replacement of any belongings, equipment, materials, tools or plantings. There is no security for personal possessions.

Please read this contract, garden rules and garden information. Make sure you agree and understand the regulations. This contract, along with the city required "Hold Harmless Waiver" must be signed. This agreement, along with the waiver, must be **returned by mail to P.O. Box C, Mountain Lake, MN, 56159 or drop off at City Hall.**

Fees for 2023: Full Plot 20 x 20 \$30.00

All funds collected are on deposit in a local financial institution. Funds are used for paying water bills and other expenses for the garden plots. Treasurer's report to plot holders are available upon request.

Gardener Signature: _____

Name: _____

Address _____

Telephone _____

Email Address _____

**IF YOU WOULD LIKE TO MAKE DONATION TO THE COMMUNITY GARDEN IT WOULD BE APPRECIATED
AND WILL BE PUT TO USE WHEN MORE SUPPLIES ARE NEEDED.**



INFORMATION MEMO

Budget Guide for Cities

Learn about new and current state and federal laws that significantly affect city budget decisions, including annual financial figures for minimum wage, cost-of-living adjustments, local government aid (LGA), and more. Includes information on taxation notification procedure for fuel excise tax.

RELEVANT LINKS:

Handbook, *Budgeting*.

See State Auditor's Accounting Manual for Small Cities and Towns.

Handbook, *Property Tax Levy*.

The 2022 Law Summaries.

Minnesota House Research Department: State Aids.

Minn. Stat. § 477A.014, subd. 1.

The 2022 Law Summaries.

I. Basic budget information

This guide presents legislative and administrative information, as of its revision date, which might be considerations in developing a budget for the coming year. This guide takes into consideration changes following the 2022 regular legislative session, and it will be updated to account for changes due to subsequent special sessions as appropriate. Basic budgeting for cities, such as how to compose an annual budget and the legal timeline for budgeting, are not in this guide. Please see chapters 20 and 21 of the *Handbook for Minnesota Cities* for this information.

Handbook chapter 20 describes what a budget is, and how to use it to communicate to the public. It describes what revenues and expenditures a city must examine as a necessary part of budgeting, other factors that may affect the city's budget, and where to find more information on the budgeting process. Handbook chapter 21 gives more background information on taxes and taxation notification law.

For information on the new laws affecting cities, see the League's *2022 Law Summaries*, which is available now.

II. Local government aid (LGA)

The House Research Department has updated estimates of 2023 LGA and a wealth of other related data. City officials should keep in mind that the amounts displayed in the revenue document are estimates only at this point. Aid amounts for 2023 will be certified by August 2022.

III. Legislative changes for 2022

Every year, the League of Minnesota Cities (LMC) publishes the Law Summaries, a comprehensive guide to changes and proposed changes from the last legislative session(s). The 2022 Law Summaries is available now.

While the 2022 Regular Legislative Session did not result in any significant changes for consideration in budgeting for most Minnesota cities, one item from 2021 is worth revisiting here.

This material is provided as general information and is not a substitute for legal advice. Consult your attorney for advice concerning specific situations.

RELEVANT LINKS:

2021 Minn. Laws Ch. 14,
Art. 6, § 12 *codified as*
Minn. Stat. § 275.065,
subd. 3b.

DOR Information and
Instructions.

Minn. Stat. § 6.745.

Minn. Stat. § 275.065,
subd. 1.

Minn. Stat. § 275.066.

Minn. Stat. § 275.065,
subd. 1.

Department of Revenue:
Truth in Taxation.
*See Adopting the Final
Property Tax Levy*, LMC
Model Resolution.
Minn. Stat. § 275.065,
subd. 3, paragraphs (c),
(i).

Additional summary budget information for county auditor [enacted 2021]. Cities over 500 population should be aware that beginning this year (effective for taxes payable 2023), additional summary budget information must be provided to the county auditor on or before adoption of the city's proposed levy. The supplemental information must include the following:

- Summary budget data reported to the state auditor.
- Revenues separately listed by category of property taxes, special assessments, state general aid, and state categorical aids.
- Expenditures separately listed by category, with each category carefully defined, including general government, public safety, streets and highways and many others.

IV. Taxation notification procedure

The table below outlines the annual taxation notification procedure and deadlines (sometimes called “truth in taxation” or “TNT”). The deadline for cities to adopt the preliminary tax levy and certify it to the county auditor is Sept. 30. The deadline for “special taxing districts,” such as economic development authorities (EDAs), housing and redevelopment authorities (HRAs), port authorities, and others, is also Sept. 30.

According to the Department of Revenue, cities with populations of 500 or less and all special taxing districts (except the Metropolitan Council, the Metropolitan Airports Commission, and the Metropolitan Mosquito Control Commission) are exempt from the requirement to hold a meeting with public input prior to adoption of the final levy. All cities, including cities with populations of 500 or less, and special taxing districts must still certify proposed property tax levies to the county auditor on or before Sept. 30, 2022.

RELEVANT LINKS:

Taxation Notification Summary Chart for Taxes Payable 2023	
Date	Action
On or before Sept. 30	All cities and special taxing districts must adopt any proposed property tax levy and certify the proposed levy to the county auditor.
On or before Sept. 30	<p>At one meeting, in cities of population greater than 500, the city council adopts the proposed property tax levy and announces the time and place of a future city council meeting at which the budget and levy will be discussed and public input allowed, prior to final budget and levy determination. This public input meeting must occur after Nov. 24 and must start at or after 6 p.m. The time and place of the public input meeting must be included in the minutes, but newspaper publication of the minutes is not required.</p> <p>Cities over 500 population must provide the county auditor with the following information*:</p> <ul style="list-style-type: none"> • The time and place of the meeting at which the budget and levy will be discussed and public input allowed. (Again, meeting must occur after Nov. 24, and must not start before 6 p.m.) • A phone number that city taxpayers may call if they have questions related to the auditor's property tax notice; this does not require listing a private phone number. • An address where comments will be received by mail; this does not require listing a private address. <p><u>* As noted above, the list of information for the county auditor substantially expands beginning this year.</u></p>
Nov. 11 to Nov. 24	County auditor prepares and sends parcels specific notices.
Nov. 25 to Dec. 28	Cities of population greater than 500 hold meeting (at 6 p.m. or later) to discuss the budget and property tax levy and, before a final determination, allows public input.
On or before Dec. 28	Cities certify the final levy. Cities must also file the certificate of compliance with the Department of Revenue by Dec. 28, 2022. The department usually supplies a Form TNT for these purposes closer to the time of certification.

Minn. Stat. § 275.07,
subd. 1.

All cities and special taxing districts must certify the final property tax levy to the county auditor on or before Dec. 28, 2022 (five working days after Dec. 20). If this deadline is missed, the final levy will stay the same as it was in the preceding year.

RELEVANT LINKS:

26 U.S.C.A. § 3121.
(b)(B)(7)(F) (iv). Circular
E Employers' Tax Guide
(IRS Publication 15).

Social Security
Administration, Election
Workers (Defined).
Election Officials and
Workers.

Internal Revenue Service,
*Election Workers:
Reporting and
Withholding.*

PERA Employer Manual,
Ch. 3.
Minn. Stat. § 353.01,
subd. 2b(a)(3).

IRS Standard Mileage
Rates.

V. Election judge wages and withholding

Income tax withholding. Election judges' pay is exempt from state and federal income tax withholding. Election judges are responsible for declaring the wages as personal income and may have to pay income tax depending on the judge's personal situation — but the city need not withhold income taxes.

Federal and/or state tax withholding, including withholding for Social Security and Medicare. If an election judge is paid less than \$2,000 in 2022, no Social Security or Medicare taxes are withheld. Cities do not need to issue W-4s for judges earning less than \$2,000. At the time of publication, the threshold to anticipate for 2023 had not been established.

Issuing W-2s. If an election judge earns \$600 or more in a year, cities must issue that person a W-2. According to IRS contacts, W-2s may be issued to judges earning less than \$600 for software and bookkeeping purposes.

PERA withholding. Election judges are local governmental employees, but the wages earned in these positions are not subject to PERA withholding. For example, if a city employee is also employed by the city as an election judge, the wages earned as a city employee are subject to PERA withholding (assuming the earnings threshold is met).

However, any wages paid for the election judge services must be subtracted from the gross wages prior to calculating the PERA contributions, as the earnings as an election judge are excluded from PERA withholding.

Payroll. The federal government classifies election judges as employees. Therefore, it seems reasonable to pay them through the payroll system, rather than other accounts, to ensure accurate tracking of wages paid to each judge. However, this is offered as a practical tip, not as a requirement in law or rule.

VI. Employment-related changes

A. Optional standard IRS mileage rate

The IRS Standard Mileage Rate for the first half of 2022 was 58.5 cents per mile for business miles driven, down from 56 cents in 2021.

The IRS normally updates the mileage rates once a year in the fall for the next calendar year. However, due to the current extraordinarily high price of gasoline, there is a new rate currently in effect: The standard mileage rate for the final 6 months of 2022 is 62.5 cents per mile. This is an increase of 4 cents per mile from the beginning of the year.

At the time of publication, 2023 rates are not yet available.

RELEVANT LINKS:

PERA.

B. 2023 PERA contribution rates

The 2022 regular legislative session resulted in no changes to employer or employee contributions to either the defined benefit or defined contribution plans.

EMPLOYEE CONTRIBUTIONS		
Defined Benefit Plan (DBP)	Calendar year 2021	Calendar year 2022
Basic	9.10%	9.10%
Coordinated	6.50%	6.50%
Police and Fire	11.8%	11.8%
Defined Contribution Plan (DCP)	Calendar year 2021	Calendar year 2022
Elected Officials	5.00%	5.00%
Physicians	5.00%	5.00%
City Managers/Administrators	6.5%	6.5%
Ambulance/Rescue Squad Personnel	Rate set by employer	Rate set by employer
Certain volunteer or on-call firefighters not covered for that service by the PERA Police and Fire Plan or by a relief association under chapter 424A.	7.5% or more made either solely from compensation paid to the firefighter or through a combination of member and employer contributions.	7.5% or more made either solely from compensation paid to the firefighter or through a combination of member and employer contributions.

RELEVANT LINKS:

EMPLOYER CONTRIBUTIONS		
Defined Benefit Plan (DBP)	Calendar year 2021	Calendar year 2022
Basic	11.78% ¹	11.78%
Coordinated	7.50% ²	7.50%
Police and Fire	17.7%	17.7%
Defined Contribution Plan (DCP)	Calendar year 2021	Calendar year 2022
Elected Officials/Physicians	5.00%	5.00%
City Managers/Administrators	6.5%	6.5%
Ambulance or Rescue Squad Personnel	Rate set by employer	Rate set by employer
Volunteer or On-call Firefighters not covered for that service by the PERA Police and Fire Plan or by a relief association under chapter 424A.	7.5% or more made either solely from compensation paid to the firefighter or through a combination of member and employer contributions	7.5% or more made either solely from compensation paid to the firefighter or through a combination of member and employer contributions
<p>1 This represents the employer match of the Basic Plan employee deduction (9.10%) and an employer additional amount at 2.68%.</p> <p>2 This rate represents the employer match of the Coordinated Plan employee deduction (6.50%) and an employer additional amount of 1%.</p>		

Minnesota Deferred Compensation Plan.

C. Employee contributions to deferred compensation

Deferred compensation. Please note: Each calendar year in the fall, the IRS updates the annual contribution limits, based on cost-of-living adjustments (COLA). *At the time of publication, 2023 information is not available.*

2022 Annual Maximum Contribution Limits*

Participant age	Contribution Limits
Under age 50	\$20,500
Age 50 and over	\$27,000
Catch up provision	\$41,000

RELEVANT LINKS:

See IRS Circular E, Employers' Tax Guide (IRS Publication 15).

2022 Social Security and Medicare Tax Rates.

Unemployment Insurance Minnesota.

IRS Affordable Care Act Guidance.

COVID-19 Costs.

Cash in Lieu of Benefits.

*The maximum deferral amounts change each year due to changes in the COLA, if any. Although the employee contributions to a deferred compensation plan reduce the individual's taxable income, the city will still need to budget for the employer's share of Social Security and Medicare to the same extent that these withholdings would be required on the employee's regular earnings.

D. Social Security and Medicare withholding

The 2023 Social Security and Medicare withholding amounts are not available at the time of this publication.

In 2022, for employers:

- The Social Security tax rate is 6.2%.
- The Medicare tax rate is 1.45%.

This combined rate of 7.65% is unchanged from 2021.

E. Unemployment costs

A conservative estimate of the amount of unemployment benefits a city may pay a laid off employee is approximately half the employee's average weekly wage, up to the maximum of \$820 per week. Most cities are classified as "reimbursing employers." This means the city reimburses the state for unemployment benefits paid out to a former employee.

F. Health and dental insurance costs

Cities need to make sure they are complying with the federal Affordable Care Act (ACA). On Feb. 10, 2014, the IRS released the final regulations implementing the employer shared responsibility mandate which affects many cities.

While it is unclear what the impacts of the pandemic will be in regard to health insurance costs, it's possible that some plans may see larger-than-normal cost increases due to the uncertainty in potential increased claims costs as a result of the pandemic (i.e., delayed preventive care, increase in high costs cases, alcohol/substance abuse, etc.). It's important that cities understand how each carrier is factoring this into claims and renewals. We recommend that cities talk with their broker or health plan about projected costs, including understanding how the carrier is factoring the unknowns of COVID into the renewals/RFP results.

The U.S. Department of Labor (DOL) released guidance in 2014 pertaining to employers reimbursing employees for individual health insurance plans, on either a pre-tax or after-tax basis. This guidance primarily affects cities that do not meet the definition of "large employer" under the ACA because large employers typically do not offer this type of arrangement.

RELEVANT LINKS:

IRS FAQs on ACA.

DOL FAQs on ACA.

LMC website, Healthcare Reform Provisions Unique to Small Employers.

LMC website, Federal Health Care Reform.

Gallagher guidance on 6055 and 6056 Reporting.

Minnesota Economy at a Glance from the BLS Midwest Information Office.

Employers are permitted to disregard seasonal employees when determining employer size if the employer's workforce exceeds 50 full-time equivalent (FTE) employees for no more than 120 consecutive days and the number of employees exceeding 50 during that time were seasonal employees, based upon the prior years' average number.

While most health care reform provisions apply to employers uniformly, regardless of size, there are a few provisions that may specifically benefit small cities that qualify as small employers. The benefits to small employers include:

- Exemption from penalties since they need not offer coverage.
- Availability of coverage through state exchanges effective Jan. 1, 2014.
- Exemption from reporting health care costs on W-2s.
- The ability to use a SIMPLE Cafeteria Plan.
- Since January 1, 2017, small employers can provide a Qualified Small Employer Health Reimbursement Arrangement (QSEHRA) that reimburses employees for the medical care expenses of the employee, the employee's spouse, and the employee's dependent children, including individual health insurance policies purchased on the individual market. Certain requirements must be met before a city offers a QSEHRA.

There are other provisions and compliance issues associated with health care reform for all employers such as requirements for coverage of preventive care, prohibitions against pre-existing exclusions, essential benefits, break times for nursing mothers, and other employee protections.

The DOL and the IRS continue issuing critical guidance regarding implementation details for health care reform. We recommend you visit the LMC website for the most up-to-date information and guidance on federal health care reform legislation and pending regulations.

The ACA has reporting requirements for providers of health insurance and applicable large employers that must be sent to covered individuals and the IRS which started the beginning of 2016. Cities are encouraged to plan ahead each year to meet the reporting deadlines as they will occur each year and continue with the reporting requirements until further notice.

G. Cost-of-living adjustment information

Cities often look at cost-of-living adjustments when setting salaries for the coming year. One measure is the consumer price index (CPI), published by the Bureau of Labor Statistics, U.S. Department of Labor. The CPI is a measure of the average change over time in prices paid by consumers for goods and services.

RELEVANT LINKS:

See the BLS Consumer Price Index, Midwest Region, April 2022.

See Governing.com “The Outlook for Public Finance in 2022 in 6 Themes” and “What Inflation Means for State and Local Budgets”.

LMC information memos, Reducing LMCIT Premium Costs and Comparing Coverage Quotes.

LMC website, Premium Rates.

Inflation continues to be an issue, and in large part for gasoline costs. The CPI for the Midwest urban region increased 8.2% between April 2021 and April 2022, 8.8% between May 2021 and 2022, and 9.2% between June 2021 and June 2022. Other methods of adjusting salaries for inflation may also exist, depending upon the particular city, and these may be used instead of the CPI.

VII. Coverage and dues

A. LMCIT coverage

Most Minnesota cities are members of the League of Minnesota Cities Insurance Trust (LMCIT) for property, liability, auto, and workers’ compensation coverage. Cities purchasing insurance from a private company should ask their provider about insurance coverage options, claim trends, and costs. Cities looking for possible ways to reduce their premiums can reference the memo *Reducing LMCIT Premium Costs*.

LMCIT members’ annual premium costs are affected by rates, exposures, and experience. In addition to rates, which are set by LMCIT in the fall, cities’ costs can fluctuate if there are changes in exposures — such as payrolls, city expenditures, or property values — or changes in experience rating for workers’ compensation, municipal liability, or auto liability. Generally, experience rating formulas compare expected losses for individual members within a recent three-year period to the actual losses during the same period, and if losses are greater (or less) than expected, a premium debit (or credit) is applied.

Below are preliminary estimates for premium rates, which would take effect for property/casualty coverages renewing on or after November 15, 2022 and workers’ compensation coverages renewing on or after January 1, 2023.

These are not guarantees. Annual actuarial reviews, other rate development work, and reinsurance costs will be calculated this fall, at which time LMCIT will be able to give a definite answer on premium rates for 2022-23. Final rates can vary substantially from our preliminary estimates.

Again, rates are only one piece of the puzzle – changes in exposures and experience rating will impact premium costs as well. As always, cities can check with LMCIT starting in October for an updated outlook on premiums. Or if you’d like to learn more about your city’s specific situation, contact your agent or LMCIT underwriter.

RELEVANT LINKS:

Workers' compensation. Data as of the end of 2021 shows total incurred costs for claims occurring in recent years have continued to trend higher — driven in large part by a rapid increase in PTSD claim costs. There's still a lot of uncertainty behind how PTSD claim costs will continue to develop, but there's not been any indication they're slowing down.

This was noted above, but members that have had large claims – PTSD or other – in recent years, may see higher experience rating modifiers, which is something else to keep in mind. Contact your underwriter with questions about whether it appears your city's experience rating factor will increase next year.

Some uncertainty remains behind how COVID-19 will ultimately impact workers' compensation costs. LMCIT has had several hundred claims and several million dollars in incurred COVID claim costs and the long-term impact of accepted claims is unknown.

The legislative environment regarding workers' compensation, especially for public safety employees, remains unsettled. While LMCIT and the League have been actively pursuing proposed legislation and other efforts to help reduce the pressure these types of claims are creating for our members, short-term trends remain challenging.

LMCIT suggests cities allow for a workers' compensation rate increase in the 10 – 15% range for the average member.

Consider rates, exposure, and experience rating. Rates are only one piece of the puzzle – changes in payroll exposure and experience rating will impact premium costs as well. If you'd like to learn more about your city's specific situation, contact your agent or LMCIT underwriter.

Property. Property losses in the past couple years haven't been overly concerning – we've dodged bad summer storm losses in large part – so LMCIT members' property claim experience doesn't appear like it will put pressure on rates, but we'll see what happens this summer. The most relevant factor for property rates is the reinsurance market, which is in a harder cycle than we're accustomed to, meaning higher costs and more limited coverage. Reinsurance costs are a significant part of LMCIT expense for property coverage and it's uncertain how the reinsurance market will behave later this year. Given the experience other state pools have had in recent months, we anticipate the possibility of increased costs.

We're carefully reviewing our pricing and underwriting for electric utility property to ensure we are charging rates that accurately reflect this exposure. It's likely there could be upward adjustments on rates or deductible levels for this type of property.

RELEVANT LINKS:

Inflation is particularly relevant for property coverage. It impacts the cost of claims and the replacement cost value of buildings and contents, which is the basis for which we apply the premium rates. Property appraisals in recent years have discovered a lot of members' properties to be undervalued. Aside from the property appraisals – which are conducted every seven years – LMCIT applies an inflation guard factor annually to members' property values to keep pace with inflation. The inflation guard factor for renewals effective November 15, 2021-22 is about 7%. The inflation guard factor for renewals effective November 15, 2022-23 will be 11.5%.

Given the reinsurance uncertainty and increasing inflation, for budgeting purposes cities may want to allow for a 3 to 8% increase for property coverage rates on average. Members with electric utility property should be prepared for larger premium increases for those specific building and facility types.

Consider rates and exposure. Rates are only one piece of the puzzle – changes in your property replacement cost values will impact premium costs as well. Plan for property value increases of at least 11.5%. If you'd like to learn more about your city's specific situation, contact your agent or LMCIT underwriter.

Liability. Loss costs in 2021 for municipal liability claims were average overall, but patterns for specific types of liability claims continue to evolve, as is the case with police liability, sewer backup liability, employment practices, and land use litigation, for example. Change in the police liability environment, potential federal or state reforms, and the escalation in the value of serious claims is something we're monitoring and could impact pricing for police liability as well as excess liability limits.

LMCIT suggests cities allow for possible rate increases in the range of 5 to 10% in part to account for inflationary considerations, towards the higher end for members with police liability or excess liability limits as the reinsurance market for excess limits is a bit in flux.

Consider rates, exposure, and experience rating. Rates are only one piece of the puzzle – changes in your exposure (annual expenditures, number of employees, number of sewer connections, and number of households) and experience rating will impact premium costs as well. If you'd like to learn more about your city's specific situation, contact your agent or LMCIT underwriter.

Auto. Auto coverage loss costs in 2021 were in line generally with previous years, so LMCIT expects overall auto rates to remain relatively stable, but we'd suggest allowing for 5 to 10% increases for auto rates to account for the potential for inflationary considerations.

RELEVANT LINKS:

Consider rates, exposure, and experience rating. Rates are only one piece of the puzzle – changes in your exposure (number and types of autos) and experience rating will impact premium costs as well. If you'd like to learn more about your city's specific situation, contact your agent or LMCIT underwriter.

B. League dues

Many factors influence the LMC Board's decision when setting dues, including cities' financial situations, inflation, strategic plan initiatives, non-dues revenue sources, and various other factors.

To estimate dues payable Sept. 1, 2023, cities should complete the following three steps:

1. Estimate the city's population for 2021.
2. Find the estimated population from step 1 in the table below to compute the estimated dues payable Sept. 1, 2022.
3. Take the amount calculated in step 2 and increase it by 3% to estimate the dues payable Sept. 1, 2023.

League dues for the upcoming fiscal year (2023) are billed on Sept. 1, 2022, and cover membership from September 2022–August 2023. The estimated dues payable on Sept. 1, 2022, are computed based on the maximum dues schedule below:

Population	Amount	Per capita rate
249 OR LESS	\$435	0
250 - 4,999	\$151	1.1481
5,000 - 9,999	\$1,199	0.9385
10,000 - 19,999	\$2,598	0.7985
20,000 - 49,999	\$8,865	0.4852
50,000 - 299,999	\$26,243	0.1378
300,000 AND OVER	\$44,198	0.0778

For example: If your city's estimated 2021 population is 6,251 residents, your estimated dues payable on Sept. 1, 2022, would be \$7,066 (\$1,199 + 6,251*0.9385). Based on that calculation, your estimated dues payable on Sept. 1, 2023, would be \$7,278 (\$7,066*1.03).

If you need assistance estimating population or dues, call the League's Assistant Finance Director - Operations.

Contact Milton Ferris at the League at mferris@lmc.org or (651) 215-4023 or (800) 925-1122.

RELEVANT LINKS:

See IRS Publication 510
Appendix for Model
Certificates:
M - Ultimate Purchaser;
P - Diesel Fuel Tax
Exemption; and
R - Buyer of Taxable
Fuel.

VIII. Excise taxes on motor fuel

Cities are exempt from federal excise tax on diesel fuel and gasoline under various sections of the Internal Revenue Code. Cities may make tax-exempt purchases or apply for a refund of taxes paid upon filing certain certificates.



CITY NAME	Certified 2023 LGA
TOTALS	\$564,398,012
MORRISTOWN	\$331,121
MORTON	\$144,450
MOTLEY	\$190,828
MOUND	\$168,842
MOUNDS VIEW	\$856,860
MOUNTAIN IRON	\$1,436,859
MOUNTAIN LAKE	\$941,026
MURDOCK	\$51,118
MYRTLE	\$9,443
NASHUA	\$0
NASHWAUK	\$346,816
NASSAU	\$12,598
NELSON	\$32,813
NERSTRAND	\$39,439
NEVIS	\$69,068
NEW AUBURN	\$145,028
NEW BRIGHTON	\$441,769
NEW GERMANY	\$33,875
NEW HOPE	\$867,286
NEW LONDON	\$375,442
NEW MUNICH	\$81,009
NEW PRAGUE	\$985,808
NEW RICHLAND	\$454,100
NEW TRIER	\$3,542
NEW ULM	\$4,556,216
NEW YORK MILLS	\$424,994
NEWFOLDEN	\$101,485
NEWPORT	\$452,475
NICOLLET	\$289,679
NIELSVILLE	\$26,046
NIMROD	\$8,347
NISSWA	\$0
NORCROSS	\$11,117
NORTH BRANCH	\$855,681
NORTH MANKATO	\$1,990,551
NORTH OAKS	\$0

Public Works	
Replace skidloader, (ST) \$30,000	Water & Sewer Replacement - 10th Street North (WWWW)
Ferris Lawn Mower (ST) \$7,000	Alley Btwn 10th & 11th St. Block 7 (WWWW) \$150,000 - \$200,000
4th Ave. / Mt. Lake Apt. Storm Sewer Upgrades (SS)	Replace Chevy 3/4 Ton Crew Cab \$30,000
Possible street, storm sewer, and water/wastewater project - city hall block alleys; 6th St. 15th St. b/w 3rd and 6th Ave., gravel alley, 4th Ave near school, alleyways	West end of Prince St. (WWWW, ST, S) \$1,000,000 est.
Overlay Golf Course Road \$100,000	Replace Street Sweeper \$125,000
	Replace Bandshell Deck \$60,000
	Replace Chevy 1 Ton Pickup \$30,000
	Replace 2 Lawn Mowers (ST) \$12,000
	Replace Payloader \$70,000
	Snowpusher \$20,000 (ST)
	Comprehensive/Strategic Plan (CH) \$10,000
	Office Computers as needed and Technology Upgrade
	City Hall Upgrades, Renovations, Repairs
	Badge Readers \$5,000 - \$10,000 (CH)
	Safety Items (CH)
	Shelving / Filing Cabinets (CH)
	Safety Items (CH)
	Housing projects & filling industrial & commercial lots (TIF's and Tax Abatements, etc)
	Entrance Sign (EDA) \$ 10,000
	Downtown Lot, TIF # 8 Redevelopment (EDA) \$ 750,000 - extended 5 years in 2021
	Conveyor \$3,000 (L)
	Aquatic Harvester \$50,000 (L)
	Boat and Motor (L)
	New Bridge (L) \$ 165,000 DNR grant
City Hall	
EDA	
Lake Commission	

September 2023 BUDGET AND TAX LEVY FOR THE CITY OF MOUNTAIN LAKE

GENERAL FUND	2023 BUDGET	2023 LGA	REVENUE	OTHER AID	ASSESSMENTS	2023 LEVY	2022 LEVY
General Fund (101)	\$1,787,751.15	\$856,333.66	\$212,505.00	\$36,000.00		\$682,912.49	\$579,941.67
Library Fund (211)	\$190,639.54	\$18,820.52	\$250.00	\$30,000.00		\$141,569.02	\$107,484.60
Fire Fund (221)	\$163,520.15	\$37,641.04	\$57,375.00	\$26,000.00		\$42,504.11	\$47,542.72
Ambulance Fund (231)	\$210,041.00	\$28,230.78	\$133,020.00	\$0.00	\$0.00	\$48,790.22	\$50,126.50
Lake Commission (507)	\$14,250.00	\$0.00	\$8,250.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00
TOTAL	\$2,366,201.84	\$941,026.00	\$411,400.00	\$92,000.00		\$921,775.84	\$791,095.49
BOND FUNDS	2023 Budget	2023 LGA	CASH	OTHER AID	ASSESSMENTS	2023 LEVY	2022 LEVY
2006 Street Bond (308)							\$59,313.00
City Wide (312)- 2021A	\$132,700.00		\$15,700.00		\$109,000.00	\$8,000.00	\$0.00
Industrial Park Development - Land Portion (361) 2020A	\$31,865.00		\$17,381.88			\$14,483.12	\$14,970.62
Industrial Park Development - Infrastructure Portion (385) 2017B	\$142,850.00		\$129,350.00		\$13,500.00	\$0.00	
Street Lights (385)	\$23,200.00		\$12,120.37			\$11,079.63	\$11,479.63
TOTAL	\$330,615.00		\$174,552.25	\$0.00	\$122,500.00	\$33,562.75	\$85,763.25
SUBTOTAL	\$2,696,816.84		\$585,952.25	\$92,000.00	\$122,500.00	\$955,338.59	\$876,858.74
EDA/Comm Dev (205)	\$187,595.05		\$167,406.95			\$20,188.10	\$16,697.88
GRAND TOTAL W/EDA	\$2,884,411.89					\$975,526.69	\$893,556.62
						\$81,970.07	9% increase

General Fund
Revenue

General Property Taxes – Increase	\$ 102,970.82
Business Licenses – Increase	(\$ 175.00)
Local Government Aid – Increase	\$ 6,257.16
Interest Earnings – decrease	(\$ 1000.00)
Net Increase	\$ 108,052.98

Administration – Wages – increase	\$ 18,377.60 (1)
- PERA – increase	\$ 4,861.70 (2)
- FICA – increase	\$ 4,958.93 (2)
- Employer Paid HSA- increase	\$ 1,650.00 (3)
- Employer Paid Health -decrease	\$ 10,050.00 (4)
- Employer Paid Life – increase	\$ 1.20
- Admin Fees -HSA- increase	\$ 10.00
- Property Insurance -increase	\$ 1,325.00 (5)
- Gas Utilities – increase	\$ 1,000.00
- Dues & Subs. – increase	\$ 800.00
- Office Equipment – increase	\$ 250.00
Net Increase	\$ 14,467.79

Election Wages- increase	\$ 2,500.00
- Office Supplies – increase	\$ 250.00
Net Decrease	\$ 2,750.00 (6)

Hwys, Streets, & Roads - increase	
- Motor Fuels - increase	\$ 10,000.00
Net Increase	\$ 29,498.22

Storm Sewer (County Ditch) – increase	
Net Increase	\$ 19,910.16

Library – increase	
- Health Insurance – increase	\$ 24,000.00

1. Administrator & Deputy Clerk. Administrative Assistant has its own line.
2. FICA,PERA – increase based on wages.
3. HSA – increase for front desk for the entire year
4. Paid Health Ins.- Decrease due to family insurance not needed
5. Property Insurance – League Increase recommendation
6. Election – No election in 2022.

Overall levy increase of 9% (\$81,970.07)
 Wages increase 4% increase for all employees
 Health Insurance premium increase – 10%
 Workers Compensation -increase range from 7% to 15%
 Overall increase in cost of materials, etc.- unknown

CITY OF MOUNTAIN LAKE
Revenue Guideline w/2023 budget--ALL

Account Descr	2022 YTD Budget	2022 YTD Amt	Balance	2023 Budget
FUND 101 GENERAL FUND				
DEPT 00000 UNALLOCATED				
R 101-00000-31000 General Property	\$579,941.67	\$346,256.14	\$233,685.53	\$682,912.49
R 101-00000-31050 Tax Increments	\$0.00	\$0.00	\$0.00	\$0.00
R 101-00000-32100 Business License	\$1,280.00	\$1,105.00	\$175.00	\$1,105.00
R 101-00000-33100 Federal Grants a	\$0.00	\$0.00	\$0.00	\$0.00
R 101-00000-33401 Local Governme	\$850,076.50	\$425,038.25	\$425,038.25	\$856,333.66
R 101-00000-33402 Market Rate Cre	\$0.00	\$0.00	\$0.00	\$0.00
R 101-00000-33408 PERA Rate Incre	\$0.00	\$0.00	\$0.00	\$0.00
R 101-00000-33630 Other Local Aids	\$0.00	\$0.00	\$0.00	\$0.00
R 101-00000-36101 Spec Assess Prin	\$0.00	\$0.00	\$0.00	\$0.00
R 101-00000-36200 Miscellaneous Re	\$3,000.00	\$113,655.01	-\$110,655.01	\$3,000.00
R 101-00000-36210 Interest Earnings	\$2,000.00	\$426.58	\$1,573.42	\$1,000.00
R 101-00000-36221 Rent	\$0.00	\$0.00	\$0.00	\$0.00
R 101-00000-36230 Donations & Con	\$0.00	\$0.00	\$0.00	\$0.00
R 101-00000-39103 Sale of Lands/Eq	\$0.00	\$0.00	\$0.00	\$0.00
R 101-00000-39203 Transfer from Ot	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 00000 UNALLOCATED	\$1,436,298.17	\$886,480.98	\$549,817.19	\$1,544,351.15
DEPT 41000 General Government (GENERAL)				
R 101-41000-36200 Miscellaneous Re	\$0.00	\$0.00	\$0.00	\$0.00
R 101-41000-36221 Rent	\$0.00	\$0.00	\$0.00	\$0.00
R 101-41000-36230 Donations & Con	\$0.00	\$0.00	\$0.00	\$0.00
R 101-41000-39103 Sale of Lands/Eq	\$0.00	\$0.00	\$0.00	\$0.00
R 101-41000-39200 Interfund Operat	\$0.00	\$0.00	\$0.00	\$0.00
R 101-41000-39203 Transfer from Ot	\$120,000.00	\$80,000.00	\$40,000.00	\$120,000.00
R 101-41000-39300 Proceeds-Gen Lo	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 41000 General Government	\$120,000.00	\$80,000.00	\$40,000.00	\$120,000.00
DEPT 41910 Planning and Zoning				
R 101-41910-32210 Building Permits	\$7,500.00	\$3,036.22	\$4,463.78	\$7,500.00
R 101-41910-32270 Residential Rent	\$500.00	\$0.00	\$500.00	\$500.00
DEPT 41910 Planning and Zoning	\$8,000.00	\$3,036.22	\$4,963.78	\$8,000.00
DEPT 42100 Police Administration				
R 101-42100-32240 Animal Licenses	\$250.00	\$120.00	\$130.00	\$250.00
R 101-42100-33100 Federal Grants a	\$0.00	\$0.00	\$0.00	\$0.00
R 101-42100-33400 State Grants and	\$2,000.00	\$4,047.45	-\$2,047.45	\$2,000.00
R 101-42100-33416 Training /Vest R	\$3,000.00	\$1,172.50	\$1,827.50	\$3,000.00
R 101-42100-33421 State Aid - Police	\$36,000.00	\$0.00	\$36,000.00	\$36,000.00
R 101-42100-33620 Other County Gr	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
R 101-42100-33630 Other Local Aids	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
R 101-42100-35000 Fines and Forfeit	\$5,500.00	\$7,374.41	-\$1,874.41	\$5,500.00
R 101-42100-35100 Police Dept Inco	\$200.00	\$8.00	\$192.00	\$200.00
R 101-42100-35104 Admin Citations	\$0.00	\$0.00	\$0.00	\$0.00
R 101-42100-35300 State Reimburse	\$0.00	\$0.00	\$0.00	\$0.00
R 101-42100-36200 Miscellaneous Re	\$500.00	\$5.00	\$495.00	\$500.00
R 101-42100-36210 Interest Earnings	\$200.00	\$44.82	\$155.18	\$200.00
R 101-42100-39103 Sale of Lands/Eq	\$0.00	\$0.00	\$0.00	\$0.00
R 101-42100-39203 Transfer from Ot	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 42100 Police Administration	\$49,650.00	\$12,772.18	\$36,877.82	\$49,650.00
DEPT 43100 Hwys, Streets, & Roads				
R 101-43100-33400 State Grants and	\$0.00	\$0.00	\$0.00	\$0.00
R 101-43100-33610 County Grants/Ai	\$0.00	\$0.00	\$0.00	\$0.00

35

Account Descr	2022 YTD Budget	2022 YTD Amt	Balance	2023 Budget
R 101-43100-34000 Charges for Servi	\$12,000.00	\$8,927.03	\$3,072.97	\$13,000.00
R 101-43100-36200 Miscellaneous Re	\$0.00	\$0.00	\$0.00	\$0.00
R 101-43100-36210 Interest Earnings	\$0.00	\$84.24	-\$84.24	\$0.00
R 101-43100-39103 Sale of Lands/Eq	\$0.00	\$2,250.00	-\$2,250.00	\$0.00
R 101-43100-39203 Transfer from Ot	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 43100 Hwys, Streets, & Roa	\$12,000.00	\$11,261.27	\$738.73	\$13,000.00
DEPT 43121 Paved Streets				
R 101-43121-33400 State Grants and	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 43121 Paved Streets	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 45100 Park & Recreation				
R 101-45100-33620 Other County Gr	\$0.00	\$0.00	\$0.00	\$0.00
R 101-45100-33630 Other Local Aids	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 45100 Park & Recreation	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 45171 Skating Rink				
R 101-45171-34950 Other Revenues	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 45171 Skating Rink	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 45183 Camping Areas				
R 101-45183-34960 Camping Fees	\$20,000.00	\$24,821.18	-\$4,821.18	\$20,000.00
R 101-45183-36200 Miscellaneous Re	\$0.00	\$45.00	-\$45.00	\$0.00
R 101-45183-36230 Donations & Con	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 45183 Camping Areas	\$20,000.00	\$24,866.18	-\$4,866.18	\$20,000.00
DEPT 45186 Community Center				
R 101-45186-36200 Miscellaneous Re	\$0.00	\$0.00	\$0.00	\$0.00
R 101-45186-36221 Rent	\$4,000.00	\$3,000.00	\$1,000.00	\$0.00
R 101-45186-36230 Donations & Con	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 45186 Community Center	\$4,000.00	\$3,000.00	\$1,000.00	\$0.00
DEPT 45200 Parks (GENERAL)				
R 101-45200-33400 State Grants and	\$0.00	\$0.00	\$0.00	\$0.00
R 101-45200-33600 County Grants	\$0.00	\$0.00	\$0.00	\$0.00
R 101-45200-36200 Miscellaneous Re	\$0.00	\$0.00	\$0.00	\$0.00
R 101-45200-39103 Sale of Lands/Eq	\$0.00	\$0.00	\$0.00	\$0.00
R 101-45200-39203 Transfer from Ot	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 45200 Parks (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 45204 Parks & Forestry (TREES)				
R 101-45204-33400 State Grants and	\$0.00	\$0.00	\$0.00	\$5,000.00
R 101-45204-33417 Homeowner Tre	\$400.00	\$758.00	-\$358.00	\$750.00
R 101-45204-33620 Other County Gr	\$0.00	\$0.00	\$0.00	\$0.00
R 101-45204-36200 Miscellaneous Re	\$0.00	\$0.00	\$0.00	\$0.00
R 101-45204-36230 Donations & Con	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 45204 Parks & Forestry (TR	\$400.00	\$758.00	-\$358.00	\$5,750.00
DEPT 45210 Walking\Bike Trail				
R 101-45210-31000 General Property	\$0.00	\$0.00	\$0.00	\$0.00
R 101-45210-33160 Other Federal Gr	\$0.00	\$0.00	\$0.00	\$0.00
R 101-45210-33400 State Grants and	\$0.00	\$0.00	\$0.00	\$0.00
R 101-45210-33620 Other County Gr	\$0.00	\$0.00	\$0.00	\$0.00
R 101-45210-36200 Miscellaneous Re	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 45210 Walking\Bike Trail	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 46200 Cemetary				
R 101-46200-34400 Grave Open & Cl	\$17,000.00	\$12,300.00	\$4,700.00	\$18,000.00
R 101-46200-34401 Sale of Grave Lot	\$8,000.00	\$6,000.00	\$2,000.00	\$9,000.00
R 101-46200-36200 Miscellaneous Re	\$0.00	\$0.00	\$0.00	\$0.00

36

Account Descr	2022 YTD Budget	2022 YTD Amt	Balance	2023 Budget
R 101-46200-39103 Sale of Lands/Eq	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 46200 Cemetary	\$25,000.00	\$18,300.00	\$6,700.00	\$27,000.00
FUND 101 GENERAL FUND	\$1,675,348.17	\$1,040,474.83	\$634,873.34	\$1,787,751.15
FUND 205 ECONOMIC DEVELOPMENT AUTHORITY				
DEPT 46500 Economic Develop mt (GENERAL)				
R 205-46500-31000 General Property	\$16,697.88	\$8,348.94	\$8,348.94	\$20,188.10
R 205-46500-34990 Management Fee	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00
R 205-46500-36200 Miscellaneous Re	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
R 205-46500-36210 Interest Earnings	\$400.00	\$42.57	\$357.43	\$400.00
R 205-46500-36221 Rent	\$0.00	\$3,750.00	-\$3,750.00	\$2,750.00
R 205-46500-36230 Donations & Con	\$8,400.00	\$5,600.00	\$2,800.00	\$8,400.00
R 205-46500-39103 Sale of Lands/Eq	\$0.00	\$0.00	\$0.00	\$0.00
R 205-46500-39200 Interfund Operat	\$114,926.01	\$76,617.36	\$38,308.65	\$128,856.95
R 205-46500-39203 Transfer from Ot	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00
DEPT 46500 Economic Develop mt	\$167,423.89	\$114,358.87	\$53,065.02	\$187,595.05
FUND 205 ECONOMIC DEVELOPMENT	\$167,423.89	\$114,358.87	\$53,065.02	\$187,595.05
FUND 211 LIBRARY FUND				
DEPT 45500 Libraries (GENERAL)				
R 211-45500-31000 General Property	\$107,484.60	\$53,742.30	\$53,742.30	\$141,569.02
R 211-45500-33100 Federal Grants a	\$0.00	\$0.00	\$0.00	\$0.00
R 211-45500-33401 Local Governme	\$18,683.00	\$9,341.50	\$9,341.50	\$18,820.52
R 211-45500-33620 Other County Gr	\$30,000.00	\$15,503.52	\$14,496.48	\$30,000.00
R 211-45500-35000 Fines and Forfeit	\$0.00	\$59.99	-\$59.99	\$0.00
R 211-45500-36200 Miscellaneous Re	\$0.00	\$66.54	-\$66.54	\$0.00
R 211-45500-36210 Interest Earnings	\$250.00	\$66.60	\$183.40	\$250.00
R 211-45500-36230 Donations & Con	\$0.00	\$0.00	\$0.00	\$0.00
R 211-45500-36240 Sale of Materials	\$0.00	\$0.00	\$0.00	\$0.00
R 211-45500-39103 Sale of Lands/Eq	\$0.00	\$0.00	\$0.00	\$0.00
R 211-45500-39200 Interfund Operat	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 45500 Libraries (GENERAL)	\$156,417.60	\$78,780.45	\$77,637.15	\$190,639.54
FUND 211 LIBRARY FUND	\$156,417.60	\$78,780.45	\$77,637.15	\$190,639.54
FUND 219 CORONAVIRUS RELIEF AID				
DEPT 00000 UNALLOCATED				
R 219-00000-33100 Federal Grants a	\$0.00	\$0.00	\$0.00	\$0.00
R 219-00000-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 00000 UNALLOCATED	\$0.00	\$0.00	\$0.00	\$0.00
FUND 219 CORONAVIRUS RELIEF AI	\$0.00	\$0.00	\$0.00	\$0.00
FUND 221 FIRE DEPT FUND				
DEPT 42200 Fire Department				
R 221-42200-31000 General Property	\$47,542.72	\$23,771.36	\$23,771.36	\$42,504.11
R 221-42200-33100 Federal Grants a	\$0.00	\$0.00	\$0.00	\$0.00
R 221-42200-33400 State Grants and	\$0.00	\$0.00	\$0.00	\$0.00
R 221-42200-33401 Local Governme	\$37,366.00	\$18,683.00	\$18,683.00	\$37,641.04
R 221-42200-33416 Training /Vest R	\$0.00	\$5,410.00	-\$5,410.00	\$0.00
R 221-42200-33420 State Aid - Fire	\$26,000.00	\$2,000.00	\$24,000.00	\$26,000.00
R 221-42200-33620 Other County Gr	\$0.00	\$3,750.00	-\$3,750.00	\$0.00
R 221-42200-34200 Public Safety Ch	\$12,000.00	\$6,000.00	\$6,000.00	\$12,000.00
R 221-42200-34210 Township Equip	\$18,445.00	\$18,445.00	\$0.00	\$19,635.00
R 221-42200-35250 Township Contra	\$20,825.00	\$20,825.00	\$0.00	\$24,990.00
R 221-42200-36200 Miscellaneous Re	\$250.00	\$250.00	\$0.00	\$250.00

Account Descr	2022 YTD Budget	2022 YTD Amt	Balance	2023 Budget
R 221-42200-36210 Interest Earnings	\$500.00	\$136.40	\$363.60	\$500.00
R 221-42200-36230 Donations & Con	\$0.00	\$15,000.00	-\$15,000.00	\$0.00
R 221-42200-39103 Sale of Lands/Eq	\$0.00	\$0.00	\$0.00	\$0.00
R 221-42200-39203 Transfer from Ot	\$0.00	\$0.00	\$0.00	\$0.00
R 221-42200-39300 Proceeds-Gen Lo	\$0.00	\$0.00	\$0.00	\$0.00
R 221-42200-39310 Proceeds-Gen O	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 42200 Fire Department	\$162,928.72	\$114,270.76	\$48,657.96	\$163,520.15
FUND 221 FIRE DEPT FUND	\$162,928.72	\$114,270.76	\$48,657.96	\$163,520.15
FUND 230 REVOLVING LOAN FUND				
DEPT 47001 Revolving Loan				
R 230-47001-36200 Miscellaneous Re	\$0.00	\$0.00	\$0.00	\$0.00
R 230-47001-36210 Interest Earnings	\$0.00	\$110.27	-\$110.27	\$0.00
R 230-47001-36211 Interest on Loan	\$0.00	\$3,708.25	-\$3,708.25	\$0.00
R 230-47001-36221 Rent	\$0.00	\$3,250.00	-\$3,250.00	\$0.00
R 230-47001-36222 Lease Income	\$0.00	\$3,500.00	-\$3,500.00	\$0.00
R 230-47001-39103 Sale of Lands/Eq	\$0.00	\$0.00	\$0.00	\$0.00
R 230-47001-39200 Interfund Operat	\$0.00	\$0.00	\$0.00	\$0.00
R 230-47001-39203 Transfer from Ot	\$0.00	\$0.00	\$0.00	\$0.00
R 230-47001-39310 Proceeds-Gen O	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 47001 Revolving Loan	\$0.00	\$10,568.52	-\$10,568.52	\$0.00
FUND 230 REVOLVING LOAN FUND	\$0.00	\$10,568.52	-\$10,568.52	\$0.00
FUND 231 AMBULANCE FUND				
DEPT 42154 Ambulance Services				
R 231-42154-31000 General Property	\$50,126.50	\$25,063.25	\$25,063.25	\$48,790.22
R 231-42154-33400 State Grants and	\$0.00	\$119.00	-\$119.00	\$0.00
R 231-42154-33401 Local Governme	\$28,024.50	\$14,012.25	\$14,012.25	\$28,230.78
R 231-42154-33416 Training /Vest R	\$0.00	\$5,980.27	-\$5,980.27	\$0.00
R 231-42154-34205 Ambulance Servi	\$127,500.00	\$91,965.36	\$35,534.64	\$127,500.00
R 231-42154-34206 Township Contra	\$3,390.00	\$4,520.00	-\$1,130.00	\$4,520.00
R 231-42154-36200 Miscellaneous Re	\$1,000.00	\$1,399.49	-\$399.49	\$1,000.00
R 231-42154-36210 Interest Earnings	\$0.00	\$180.90	-\$180.90	\$0.00
R 231-42154-36230 Donations & Con	\$0.00	\$0.00	\$0.00	\$0.00
R 231-42154-39103 Sale of Lands/Eq	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 42154 Ambulance Services	\$210,041.00	\$143,240.52	\$66,800.48	\$210,041.00
FUND 231 AMBULANCE FUND	\$210,041.00	\$143,240.52	\$66,800.48	\$210,041.00
FUND 235 SW HOUSING GRANT				
DEPT 46340 Other Redevelopment/Housing				
R 235-46340-36200 Miscellaneous Re	\$0.00	\$0.00	\$0.00	\$0.00
R 235-46340-36210 Interest Earnings	\$0.00	\$11.58	-\$11.58	\$0.00
R 235-46340-36211 Interest on Loan	\$0.00	\$521.39	-\$521.39	\$0.00
R 235-46340-36221 Rent	\$0.00	\$0.00	\$0.00	\$0.00
R 235-46340-36250 Loan Principal Re	\$0.00	\$0.00	\$0.00	\$0.00
R 235-46340-39101 Sales of General	\$0.00	\$0.00	\$0.00	\$0.00
R 235-46340-39103 Sale of Lands/Eq	\$0.00	\$0.00	\$0.00	\$0.00
R 235-46340-39203 Transfer from Ot	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 46340 Other Redevelopeme	\$0.00	\$532.97	-\$532.97	\$0.00
FUND 235 SW HOUSING GRANT	\$0.00	\$532.97	-\$532.97	\$0.00
FUND 240 PROTIENT--DTED LOAN				
DEPT 46500 Economic Develop mt (GENERAL)				
R 240-46500-39101 Sales of General	\$0.00	\$0.00	\$0.00	\$0.00

38

Account Descr	2022 YTD Budget	2022 YTD Amt	Balance	2023 Budget
DEPT 46500 Economic Develop mt	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 47000 Debt Service (GENERAL)				
R 240-47000-36200 Miscellaneous Re	\$0.00	\$0.00	\$0.00	\$0.00
R 240-47000-36210 Interest Earnings	\$0.00	\$93.98	-\$93.98	\$0.00
R 240-47000-36211 Interest on Loan	\$0.00	\$1,887.63	-\$1,887.63	\$0.00
R 240-47000-36221 Rent	\$0.00	\$0.00	\$0.00	\$0.00
R 240-47000-36250 Loan Principal Re	\$0.00	\$0.00	\$0.00	\$0.00
R 240-47000-39103 Sale of Lands/Eq	\$0.00	\$0.00	\$0.00	\$0.00
R 240-47000-39203 Transfer from Ot	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 47000 Debt Service (GENER	\$0.00	\$1,981.61	-\$1,981.61	\$0.00
FUND 240 PROTIENT--DTED LOAN	\$0.00	\$1,981.61	-\$1,981.61	\$0.00
FUND 280 MSC-DEED LOAN				
DEPT 47000 Debt Service (GENERAL)				
R 280-47000-33400 State Grants and	\$0.00	\$0.00	\$0.00	\$0.00
R 280-47000-36200 Miscellaneous Re	\$0.00	\$0.00	\$0.00	\$0.00
R 280-47000-36210 Interest Earnings	\$0.00	\$51.89	-\$51.89	\$0.00
R 280-47000-36211 Interest on Loan	\$0.00	\$391.79	-\$391.79	\$0.00
R 280-47000-36221 Rent	\$0.00	\$0.00	\$0.00	\$0.00
R 280-47000-36250 Loan Principal Re	\$0.00	\$0.00	\$0.00	\$0.00
R 280-47000-39103 Sale of Lands/Eq	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 47000 Debt Service (GENER	\$0.00	\$443.68	-\$443.68	\$0.00
FUND 280 MSC-DEED LOAN	\$0.00	\$443.68	-\$443.68	\$0.00
FUND 303 TIF #1-5 POPD KERNS				
DEPT 00000 UNALLOCATED				
R 303-00000-39310 Proceeds-Gen O	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 00000 UNALLOCATED	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 47000 Debt Service (GENERAL)				
R 303-47000-31000 General Property	\$0.00	\$0.00	\$0.00	\$0.00
R 303-47000-31050 Tax Increments	\$0.00	\$0.00	\$0.00	\$0.00
R 303-47000-36101 Spec Assess Prin	\$0.00	\$0.00	\$0.00	\$0.00
R 303-47000-36200 Miscellaneous Re	\$0.00	\$0.00	\$0.00	\$0.00
R 303-47000-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00
R 303-47000-36221 Rent	\$0.00	\$0.00	\$0.00	\$0.00
R 303-47000-39203 Transfer from Ot	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 47000 Debt Service (GENER	\$0.00	\$0.00	\$0.00	\$0.00
FUND 303 TIF #1-5 POPD KERNS	\$0.00	\$0.00	\$0.00	\$0.00
FUND 307 LAKEVIEW ESTATES-2007-2015A				
DEPT 46300 Redevelopment (GENERAL)				
R 307-46300-31000 General Property	\$0.00	\$0.00	\$0.00	\$0.00
R 307-46300-36101 Spec Assess Prin	\$0.00	\$0.00	\$0.00	\$0.00
R 307-46300-36200 Miscellaneous Re	\$0.00	\$0.00	\$0.00	\$0.00
R 307-46300-36210 Interest Earnings	\$0.00	\$12.88	-\$12.88	\$0.00
R 307-46300-36211 Interest on Loan	\$0.00	\$0.00	\$0.00	\$0.00
R 307-46300-36221 Rent	\$0.00	\$0.00	\$0.00	\$0.00
R 307-46300-39103 Sale of Lands/Eq	\$0.00	\$15,500.00	-\$15,500.00	\$0.00
R 307-46300-39203 Transfer from Ot	\$0.00	\$0.00	\$0.00	\$0.00
R 307-46300-39310 Proceeds-Gen O	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 46300 Redevelopment (GE	\$0.00	\$15,512.88	-\$15,512.88	\$0.00
FUND 307 LAKEVIEW ESTATES-2007-	\$0.00	\$15,512.88	-\$15,512.88	\$0.00
FUND 308 2011 BOND REFUND-06 ST PROJ				

Account Descr	2022 YTD Budget	2022 YTD Amt	Balance	2023 Budget
DEPT 47000 Debt Service (GENERAL)				
R 308-47000-31000 General Property	\$59,313.00	\$29,656.50	\$29,656.50	\$0.00
R 308-47000-36101 Spec Assess Prin	\$9,960.00	\$279.23	\$9,680.77	\$0.00
R 308-47000-36200 Miscellaneous Re	\$1,400.75	\$0.00	\$1,400.75	\$0.00
R 308-47000-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00
R 308-47000-39203 Transfer from Ot	\$34,378.75	\$0.00	\$34,378.75	\$0.00
R 308-47000-39310 Proceeds-Gen O	\$0.00	\$0.00	\$0.00	\$0.00
R 308-47000-39320 Premiums on Bo	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 47000 Debt Service (GENER	\$105,052.50	\$29,935.73	\$75,116.77	\$0.00
FUND 308 2011 BOND REFUND-06 ST	\$105,052.50	\$29,935.73	\$75,116.77	\$0.00
FUND 312 2021A--CITY WIDE PROJECT				
DEPT 47000 Debt Service (GENERAL)				
R 312-47000-31000 General Property	\$0.00	\$0.00	\$0.00	\$8,000.00
R 312-47000-36101 Spec Assess Prin	\$108,844.00	\$64,380.02	\$44,463.98	\$109,000.00
R 312-47000-36200 Miscellaneous Re	\$0.00	\$0.00	\$0.00	\$0.00
R 312-47000-36210 Interest Earnings	\$0.00	\$252.30	-\$252.30	\$0.00
R 312-47000-39203 Transfer from Ot	\$15,888.16	\$0.00	\$15,888.16	\$15,700.00
R 312-47000-39310 Proceeds-Gen O	\$0.00	-\$19,485.58	\$19,485.58	\$0.00
R 312-47000-39320 Premiums on Bo	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 47000 Debt Service (GENER	\$124,732.16	\$45,146.74	\$79,585.42	\$132,700.00
FUND 312 2021A--CITY WIDE PROJE	\$124,732.16	\$45,146.74	\$79,585.42	\$132,700.00
FUND 320 2020A--303- 341- 361				
DEPT 47000 Debt Service (GENERAL)				
R 320-47000-39203 Transfer from Ot	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 47000 Debt Service (GENER	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 47100 TIF#1-5 303 REFUNDING				
R 320-47100-31000 General Property	\$0.00	\$0.00	\$0.00	\$0.00
R 320-47100-31050 Tax Increments	\$0.00	\$147.62	-\$147.62	\$0.00
R 320-47100-36210 Interest Earnings	\$0.00	\$37.77	-\$37.77	\$0.00
R 320-47100-36221 Rent	\$0.00	\$63,230.00	-\$63,230.00	\$0.00
DEPT 47100 TIF#1-5 303 REFUN	\$0.00	\$63,415.39	-\$63,415.39	\$0.00
DEPT 47200 TIF# 1-6 341 REFUNDING				
R 320-47200-31050 Tax Increments	\$0.00	\$27,510.46	-\$27,510.46	\$0.00
R 320-47200-36210 Interest Earnings	\$0.00	\$37.79	-\$37.79	\$0.00
R 320-47200-36223 MT POWER LEAS	\$0.00	\$135,105.36	-\$135,105.36	\$0.00
DEPT 47200 TIF# 1-6 341 REFUN	\$0.00	\$162,653.61	-\$162,653.61	\$0.00
DEPT 47300 361 REFUNDING				
R 320-47300-31000 General Property	\$14,970.62	\$7,485.31	\$7,485.31	\$14,483.12
R 320-47300-36210 Interest Earnings	\$0.00	\$37.78	-\$37.78	\$0.00
R 320-47300-39203 Transfer from Ot	\$17,381.88	\$0.00	\$17,381.88	\$17,381.88
DEPT 47300 361 REFUNDING	\$32,352.50	\$7,523.09	\$24,829.41	\$31,865.00
FUND 320 2020A--303- 341- 361	\$32,352.50	\$233,592.09	-\$201,239.59	\$31,865.00
FUND 332 2002 STREET IMPROV				
DEPT 47000 Debt Service (GENERAL)				
R 332-47000-31000 General Property	\$0.00	\$0.00	\$0.00	\$0.00
R 332-47000-31050 Tax Increments	\$0.00	\$0.00	\$0.00	\$0.00
R 332-47000-36101 Spec Assess Prin	\$0.00	\$0.00	\$0.00	\$0.00
R 332-47000-36200 Miscellaneous Re	\$0.00	\$0.00	\$0.00	\$0.00
R 332-47000-36210 Interest Earnings	\$0.00	\$25.06	-\$25.06	\$0.00
R 332-47000-39203 Transfer from Ot	\$0.00	\$0.00	\$0.00	\$0.00

40

Account Descr	2022 YTD Budget	2022 YTD Amt	Balance	2023 Budget
R 332-47000-39310 Proceeds-Gen O	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 47000 Debt Service (GENER	\$0.00	\$25.06	-\$25.06	\$0.00
FUND 332 2002 STREET IMPROV	\$0.00	\$25.06	-\$25.06	\$0.00
FUND 341 T.I.F.# 1-6 MT POWER				
DEPT 46300 Redevelopment (GENERAL)				
R 341-46300-39203 Transfer from Ot	\$0.00	\$0.00	\$0.00	\$0.00
R 341-46300-39310 Proceeds-Gen O	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 46300 Redevelopment (GE	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 47000 Debt Service (GENERAL)				
R 341-47000-31000 General Property	\$0.00	\$0.00	\$0.00	\$0.00
R 341-47000-31050 Tax Increments	\$0.00	\$0.00	\$0.00	\$0.00
R 341-47000-36200 Miscellaneous Re	\$0.00	\$0.00	\$0.00	\$0.00
R 341-47000-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00
R 341-47000-36223 MT POWER LEAS	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 47000 Debt Service (GENER	\$0.00	\$0.00	\$0.00	\$0.00
FUND 341 T.I.F.# 1-6 MT POWER	\$0.00	\$0.00	\$0.00	\$0.00
FUND 342 TIF #1-4 2020C--THE LODGE				
DEPT 47000 Debt Service (GENERAL)				
R 342-47000-31050 Tax Increments	\$0.00	\$18,429.18	-\$18,429.18	\$0.00
R 342-47000-36105 Prepay Bond Pay	\$0.00	\$0.00	\$0.00	\$0.00
R 342-47000-36200 Miscellaneous Re	\$0.00	\$0.00	\$0.00	\$0.00
R 342-47000-36210 Interest Earnings	\$0.00	\$1.14	-\$1.14	\$0.00
R 342-47000-36211 Interest on Loan	\$0.00	\$7,533.31	-\$7,533.31	\$0.00
R 342-47000-36230 Donations & Con	\$0.00	\$0.00	\$0.00	\$0.00
R 342-47000-36250 Loan Principal Re	\$0.00	\$29,583.33	-\$29,583.33	\$0.00
R 342-47000-39300 Proceeds-Gen Lo	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 47000 Debt Service (GENER	\$0.00	\$55,546.96	-\$55,546.96	\$0.00
FUND 342 TIF #1-4 2020C--THE LOD	\$0.00	\$55,546.96	-\$55,546.96	\$0.00
FUND 360 TIF #1-3 PINEBROOK				
DEPT 47000 Debt Service (GENERAL)				
R 360-47000-31050 Tax Increments	\$0.00	\$5,859.16	-\$5,859.16	\$0.00
R 360-47000-36200 Miscellaneous Re	\$0.00	\$0.00	\$0.00	\$0.00
R 360-47000-36210 Interest Earnings	\$0.00	\$3.52	-\$3.52	\$0.00
DEPT 47000 Debt Service (GENER	\$0.00	\$5,862.68	-\$5,862.68	\$0.00
FUND 360 TIF #1-3 PINEBROOK	\$0.00	\$5,862.68	-\$5,862.68	\$0.00
FUND 361 PANKRATZ LAND-DEBT SERV				
DEPT 47000 Debt Service (GENERAL)				
R 361-47000-31000 General Property	\$0.00	\$0.00	\$0.00	\$0.00
R 361-47000-36200 Miscellaneous Re	\$0.00	\$0.00	\$0.00	\$0.00
R 361-47000-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00
R 361-47000-39103 Sale of Lands/Eq	\$0.00	\$0.00	\$0.00	\$0.00
R 361-47000-39203 Transfer from Ot	\$0.00	\$0.00	\$0.00	\$0.00
R 361-47000-39310 Proceeds-Gen O	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 47000 Debt Service (GENER	\$0.00	\$0.00	\$0.00	\$0.00
FUND 361 PANKRATZ LAND-DEBT SE	\$0.00	\$0.00	\$0.00	\$0.00
FUND 385 ML COMM PARK-DEBT SERV INFRAST				
DEPT 43160 Street Lighting				
R 385-43160-31000 General Property	\$11,479.63	\$5,739.82	\$5,739.81	\$11,079.63
R 385-43160-36200 Miscellaneous Re	\$0.00	\$0.00	\$0.00	\$0.00

Account Descr	2022 YTD Budget	2022 YTD Amt	Balance	2023 Budget
R 385-43160-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00
R 385-43160-39203 Transfer from Ot	\$12,120.37	\$120,000.00	-\$107,879.63	\$12,120.37
DEPT 43160 Street Lighting	\$23,600.00	\$125,739.82	-\$102,139.82	\$23,200.00
DEPT 47000 Debt Service (GENERAL)				
R 385-47000-31000 General Property	\$0.00	\$0.00	\$0.00	\$0.00
R 385-47000-36101 Spec Assess Prin	\$14,000.00	\$8,329.37	\$5,670.63	\$13,500.00
R 385-47000-36200 Miscellaneous Re	\$0.00	\$0.00	\$0.00	\$0.00
R 385-47000-36210 Interest Earnings	\$0.00	\$163.74	-\$163.74	\$0.00
R 385-47000-39203 Transfer from Ot	\$130,250.00	\$0.00	\$130,250.00	\$129,350.00
DEPT 47000 Debt Service (GENER	\$144,250.00	\$8,493.11	\$135,756.89	\$142,850.00
FUND 385 ML COMM PARK-DEBT SER	\$167,850.00	\$134,232.93	\$33,617.07	\$166,050.00
FUND 415 TIF#1-7 MILK SPECIALTIES				
DEPT 47000 Debt Service (GENERAL)				
R 415-47000-31050 Tax Increments	\$0.00	\$33,240.99	-\$33,240.99	\$0.00
R 415-47000-36210 Interest Earnings	\$0.00	\$76.67	-\$76.67	\$0.00
DEPT 47000 Debt Service (GENER	\$0.00	\$33,317.66	-\$33,317.66	\$0.00
FUND 415 TIF#1-7 MILK SPECIALTIE	\$0.00	\$33,317.66	-\$33,317.66	\$0.00
FUND 470 T.I.F. #1 HOSPITAL PROJECT FND				
DEPT 49000 Miscellaneous (GENERAL)				
R 470-49000-31050 Tax Increments	\$0.00	\$5,877.90	-\$5,877.90	\$0.00
R 470-49000-36210 Interest Earnings	\$0.00	\$9.56	-\$9.56	\$0.00
DEPT 49000 Miscellaneous (GENE	\$0.00	\$5,887.46	-\$5,887.46	\$0.00
FUND 470 T.I.F. #1 HOSPITAL PROJE	\$0.00	\$5,887.46	-\$5,887.46	\$0.00
FUND 485 ML COMM PARK-INFRASTRUCTURE				
DEPT 43160 Street Lighting				
R 485-43160-39310 Proceeds-Gen O	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 43160 Street Lighting	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 46300 Redevelopment (GENERAL)				
R 485-46300-36200 Miscellaneous Re	\$0.00	\$0.00	\$0.00	\$0.00
R 485-46300-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00
R 485-46300-39310 Proceeds-Gen O	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 46300 Redevelopment (GE	\$0.00	\$0.00	\$0.00	\$0.00
FUND 485 ML COMM PARK-INFRASTR	\$0.00	\$0.00	\$0.00	\$0.00
FUND 501 CAPITAL OUTLAY REVOLVING FUND				
DEPT 47000 Debt Service (GENERAL)				
R 501-47000-36101 Spec Assess Prin	\$0.00	\$0.00	\$0.00	\$0.00
R 501-47000-36210 Interest Earnings	\$0.00	\$55.87	-\$55.87	\$0.00
DEPT 47000 Debt Service (GENER	\$0.00	\$55.87	-\$55.87	\$0.00
FUND 501 CAPITAL OUTLAY REVOLVI	\$0.00	\$55.87	-\$55.87	\$0.00
FUND 507 LAKE COMMISSION FUND				
DEPT 45150 Weed Harvester				
R 507-45150-33400 State Grants and	\$7,500.00	\$0.00	\$7,500.00	\$7,500.00
R 507-45150-36200 Miscellaneous Re	\$0.00	\$0.00	\$0.00	\$0.00
R 507-45150-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00
R 507-45150-36230 Donations & Con	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 45150 Weed Harvester	\$7,500.00	\$0.00	\$7,500.00	\$7,500.00
DEPT 45210 Walking\Bike Trail				
R 507-45210-31000 General Property	\$0.00	\$0.00	\$0.00	\$0.00

Account Descr	2022 YTD Budget	2022 YTD Amt	Balance	2023 Budget
R 507-45210-33620 Other County Gr	\$0.00	\$5,000.00	-\$5,000.00	\$0.00
R 507-45210-36200 Miscellaneous Re	\$0.00	\$0.00	\$0.00	\$0.00
R 507-45210-36230 Donations & Con	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 45210 Walking\Bike Trail	\$0.00	\$5,000.00	-\$5,000.00	\$0.00
DEPT 46103 Lake Commission				
R 507-46103-31000 General Property	\$6,000.00	\$3,000.00	\$3,000.00	\$6,000.00
R 507-46103-32250 Aluminum Can R	\$500.00	\$0.00	\$500.00	\$500.00
R 507-46103-33100 Federal Grants a	\$0.00	\$0.00	\$0.00	\$0.00
R 507-46103-33400 State Grants and	\$0.00	\$0.00	\$0.00	\$0.00
R 507-46103-33620 Other County Gr	\$0.00	\$0.00	\$0.00	\$0.00
R 507-46103-36200 Miscellaneous Re	\$0.00	\$0.00	\$0.00	\$0.00
R 507-46103-36210 Interest Earnings	\$250.00	\$62.76	\$187.24	\$250.00
R 507-46103-36230 Donations & Con	\$0.00	\$0.00	\$0.00	\$0.00
R 507-46103-39103 Sale of Lands/Eq	\$0.00	\$0.00	\$0.00	\$0.00
R 507-46103-39105 Dedicated Funds	\$0.00	\$0.00	\$0.00	\$0.00
R 507-46103-39203 Transfer from Ot	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 46103 Lake Commission	\$6,750.00	\$3,062.76	\$3,687.24	\$6,750.00
FUND 507 LAKE COMMISSION FUND	\$14,250.00	\$8,062.76	\$6,187.24	\$14,250.00
FUND 607 EDA-4 PLEX FUND 2012A				
DEPT 46330 Public Housing Projects				
R 607-46330-36200 Miscellaneous Re	\$0.00	\$5.79	-\$5.79	\$0.00
R 607-46330-36210 Interest Earnings	\$0.00	\$3.06	-\$3.06	\$0.00
R 607-46330-36221 Rent	\$0.00	\$22,037.50	-\$22,037.50	\$0.00
R 607-46330-39103 Sale of Lands/Eq	\$0.00	\$0.00	\$0.00	\$0.00
R 607-46330-39203 Transfer from Ot	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 46330 Public Housing Projec	\$0.00	\$22,046.35	-\$22,046.35	\$0.00
FUND 607 EDA-4 PLEX FUND 2012A	\$0.00	\$22,046.35	-\$22,046.35	\$0.00
FUND 608 EDA--8 PLEX FUND 2012A				
DEPT 46330 Public Housing Projects				
R 608-46330-36200 Miscellaneous Re	\$0.00	\$25.00	-\$25.00	\$0.00
R 608-46330-36210 Interest Earnings	\$0.00	\$4.02	-\$4.02	\$0.00
R 608-46330-36221 Rent	\$0.00	\$46,104.05	-\$46,104.05	\$0.00
R 608-46330-39103 Sale of Lands/Eq	\$0.00	\$250.00	-\$250.00	\$0.00
DEPT 46330 Public Housing Projec	\$0.00	\$46,383.07	-\$46,383.07	\$0.00
FUND 608 EDA--8 PLEX FUND 2012A	\$0.00	\$46,383.07	-\$46,383.07	\$0.00
FUND 609 EDA-- MASON MANOR				
DEPT 46330 Public Housing Projects				
R 609-46330-36200 Miscellaneous Re	\$0.00	\$0.00	\$0.00	\$0.00
R 609-46330-36210 Interest Earnings	\$0.00	\$17.00	-\$17.00	\$0.00
R 609-46330-36221 Rent	\$0.00	\$24,540.00	-\$24,540.00	\$0.00
R 609-46330-39103 Sale of Lands/Eq	\$0.00	\$0.00	\$0.00	\$0.00
R 609-46330-39200 Interfund Operat	\$0.00	\$0.00	\$0.00	\$0.00
R 609-46330-39300 Proceeds-Gen Lo	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 46330 Public Housing Projec	\$0.00	\$24,557.00	-\$24,557.00	\$0.00
FUND 609 EDA-- MASON MANOR	\$0.00	\$24,557.00	-\$24,557.00	\$0.00
FUND 610 EDA-MIDWAY ESTATES 2020B				
DEPT 46330 Public Housing Projects				
R 610-46330-36200 Miscellaneous Re	\$0.00	\$0.00	\$0.00	\$0.00
R 610-46330-36210 Interest Earnings	\$0.00	\$32.57	-\$32.57	\$0.00
R 610-46330-36221 Rent	\$0.00	\$68,800.00	-\$68,800.00	\$0.00

Account Descr	2022 YTD Budget	2022 YTD Amt	Balance	2023 Budget
R 610-46330-39103 Sale of Lands/Eq	\$0.00	\$0.00	\$0.00	\$0.00
R 610-46330-39200 Interfund Operat	\$0.00	\$0.00	\$0.00	\$0.00
R 610-46330-39310 Proceeds-Gen O	\$0.00	\$0.00	\$0.00	\$0.00
DEPT 46330 Public Housing Projec	\$0.00	\$68,832.57	-\$68,832.57	\$0.00
FUND 610 EDA-MIDWAY ESTATES 20	\$0.00	\$68,832.57	-\$68,832.57	\$0.00
	\$2,816,396.54	\$2,233,650.02	\$582,746.52	\$2,884,411.89

CITY OF MOUNTAIN LAKE
Expenditure Guideline-ALL ACCTS

44

Act Code	Last Dim Descr	2022 Budget	2022 YTD Amt	Balance	2023 Budget
FUND 101 GENERAL FUND					
Dept 00000 UNALLOCATED					
101-00000-361	General Liability Ins	\$29,000.00	\$27,519.50	\$1,480.50	\$31,175.00
101-00000-430	Miscellaneous	\$20,000.00	\$105,161.87	-\$85,161.87	\$20,000.00
101-00000-510	Land	\$0.00	\$0.00	\$0.00	\$0.00
Dept 00000 UNALLOCATED		\$49,000.00	\$132,681.37	-\$83,681.37	\$51,175.00
Dept 41110 Mayor and Council					
101-41110-100	Wages and Salaries	\$14,000.00	\$6,685.00	\$7,315.00	\$14,000.00
101-41110-120	Employer Contrib Retirement	\$0.00	\$0.00	\$0.00	\$0.00
101-41110-122	FICA	\$1,070.00	\$511.41	\$558.59	\$1,070.00
101-41110-151	Worker s Comp Ins Prem	\$160.00	\$93.00	\$67.00	\$160.00
101-41110-200	Office Supplies	\$140.00	\$129.98	\$10.02	\$140.00
101-41110-308	Training & Instruction	\$750.00	\$0.00	\$750.00	\$750.00
101-41110-331	Travel Expenses	\$500.00	\$0.00	\$500.00	\$500.00
101-41110-361	General Liability Ins	\$0.00	\$0.00	\$0.00	\$0.00
101-41110-430	Miscellaneous	\$200.00	\$1,842.97	-\$1,642.97	\$200.00
101-41110-433	Dues and Subscriptions	\$30.00	\$0.00	\$30.00	\$30.00
Dept 41110 Mayor and Council		\$16,850.00	\$9,262.36	\$7,587.64	\$16,850.00
Dept 41400 Administration					
101-41400-100	Wages and Salaries	\$127,097.60	\$76,489.67	\$50,607.93	\$145,475.20
101-41400-102	Full-Time Employees Overti	\$0.00	\$0.00	\$0.00	\$0.00
101-41400-111	Contract	\$0.00	-\$1,479.47	\$1,479.47	\$0.00
101-41400-114	Administrative Assistant	\$0.00	\$19,456.64	-\$19,456.64	\$47,445.00
101-41400-116	Reimbursement from UT	\$0.00	-\$31,948.76	\$31,948.76	-\$81,801.22
101-41400-121	PERA	\$9,607.32	\$7,319.92	\$2,287.40	\$14,469.02
101-41400-122	FICA	\$9,799.47	\$6,695.32	\$3,104.15	\$14,758.40
101-41400-130	Employer Paid HSA	\$8,250.00	\$6,490.00	\$1,760.00	\$9,900.00
101-41400-131	Employer Paid Health	\$65,050.00	\$29,732.96	\$35,317.04	\$55,000.00
101-41400-134	Employer Paid Life	\$60.00	\$27.20	\$32.80	\$61.20
101-41400-135	Employer Paid Other	\$0.00	\$0.00	\$0.00	\$0.00
101-41400-141	Admin Fees-HSA	\$80.00	\$44.00	\$36.00	\$99.00
101-41400-151	Worker s Comp Ins Prem	\$1,300.00	\$549.47	\$750.53	\$1,300.00
101-41400-200	Office Supplies	\$8,000.00	\$6,418.03	\$1,581.97	\$8,000.00
101-41400-301	Auditing and Acct g Service	\$8,500.00	\$8,540.00	-\$40.00	\$8,600.00
101-41400-304	Legal Fees	\$11,000.00	\$2,537.50	\$8,462.50	\$11,000.00
101-41400-308	Training & Instruction	\$2,000.00	\$901.78	\$1,098.22	\$2,000.00
101-41400-310	Computer Contract Service	\$1,500.00	\$669.38	\$830.62	\$1,500.00
101-41400-320	Internet	\$500.00	\$1,115.42	-\$615.42	\$350.00
101-41400-321	Telephone	\$2,500.00	\$1,463.74	\$1,036.26	\$2,500.00
101-41400-331	Travel Expenses	\$500.00	\$712.78	-\$212.78	\$700.00
101-41400-351	Legal Notices Publishing	\$2,500.00	\$479.50	\$2,020.50	\$2,500.00
101-41400-354	Real Estate Taxes	\$150.00	\$146.00	\$4.00	\$150.00
101-41400-356	Abatements	\$19,266.69	\$4,633.00	\$14,633.69	\$19,266.69
101-41400-362	Property Ins	\$3,175.00	\$4,298.00	-\$1,123.00	\$4,500.00
101-41400-380	Elec,Water,Sewer	\$4,000.00	\$2,220.42	\$1,779.58	\$4,000.00
101-41400-383	Gas Utilities	\$2,500.00	\$2,130.20	\$369.80	\$3,500.00
101-41400-384	Refuse/Garbage Disposal	\$0.00	\$0.00	\$0.00	\$0.00
101-41400-386	Other Utilities	\$0.00	\$0.00	\$0.00	\$0.00
101-41400-400	Janitor-Repairs/Maint	\$3,120.00	\$660.64	\$2,459.36	\$3,120.00
101-41400-401	Repairs/Maint Buildings	\$3,000.00	\$925.79	\$2,074.21	\$3,000.00
101-41400-414	Banyon Computer Contract	\$795.00	\$840.00	-\$45.00	\$840.00
101-41400-430	Miscellaneous	\$0.00	\$50.30	-\$50.30	\$0.00

CITY OF MOUNTAIN LAKE
Expenditure Guideline-ALL ACCTS

45

Act Code	Last Dim Descr	2022 Budget	2022 YTD Amt	Balance	2023 Budget
101-41400-433	Dues and Subscriptions	\$6,200.00	\$4,474.84	\$1,725.16	\$7,000.00
101-41400-510	Land	\$0.00	\$0.00	\$0.00	\$0.00
101-41400-520	Buildings and Structures	\$5,000.00	\$1,821.93	\$3,178.07	\$1,500.00
101-41400-530	Improvements Other Than	\$0.00	\$0.00	\$0.00	\$0.00
101-41400-560	Furniture and Fixtures	\$0.00	\$0.00	\$0.00	\$0.00
101-41400-570	Office Equip and Furnishing	\$750.00	\$2,115.96	-\$1,365.96	\$1,000.00
101-41400-720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00
Dept 41400 Administration		\$306,201.08	\$160,532.16	\$145,668.92	\$291,733.29
Dept 41410 Elections					
101-41410-100	Wages and Salaries	\$2,500.00	\$0.00	\$2,500.00	\$0.00
101-41410-122	FICA	\$0.00	\$0.00	\$0.00	\$0.00
101-41410-200	Office Supplies	\$250.00	\$334.11	-\$84.11	\$0.00
101-41410-208	Training and Instruction	\$0.00	\$0.00	\$0.00	\$0.00
Dept 41410 Elections		\$2,750.00	\$334.11	\$2,415.89	\$0.00
Dept 41910 Planning and Zoning					
101-41910-100	Wages and Salaries	\$500.00	\$0.00	\$500.00	\$500.00
101-41910-111	Contract	\$5,500.00	\$0.00	\$5,500.00	\$5,500.00
101-41910-122	FICA	\$40.00	\$0.00	\$40.00	\$40.00
101-41910-200	Office Supplies	\$150.00	\$0.00	\$150.00	\$150.00
101-41910-308	Training & Instruction	\$0.00	\$0.00	\$0.00	\$0.00
101-41910-344	Property Cleanup	\$0.00	\$0.00	\$0.00	\$0.00
101-41910-430	Miscellaneous	\$1,000.00	\$765.55	\$234.45	\$1,000.00
Dept 41910 Planning and Zoning		\$7,190.00	\$765.55	\$6,424.45	\$7,190.00
Dept 42100 Police Administration					
101-42100-100	Wages and Salaries	\$236,121.60	\$148,999.80	\$87,121.80	\$253,830.72
101-42100-102	Full-Time Employees Overti	\$15,000.00	\$8,806.07	\$6,193.93	\$15,000.00
101-42100-103	Part-Time Employees	\$10,000.00	\$4,272.00	\$5,728.00	\$10,750.00
101-42100-121	PERA	\$46,218.52	\$28,252.08	\$17,966.44	\$60,820.69
101-42100-122	FICA	\$3,596.00	\$2,516.40	\$1,079.60	\$4,951.35
101-42100-130	Employer Paid HSA	\$7,600.00	\$7,600.00	\$0.00	\$8,600.00
101-42100-131	Employer Paid Health	\$51,302.88	\$34,201.92	\$17,100.96	\$58,078.68
101-42100-134	Employer Paid Life	\$80.00	\$54.40	\$25.60	\$80.00
101-42100-135	Employer Paid Other	\$0.00	\$0.00	\$0.00	\$0.00
101-42100-141	Admin Fees-HSA	\$125.00	\$66.00	\$59.00	\$125.00
101-42100-151	Worker s Comp Ins Prem	\$19,800.00	\$15,642.63	\$4,157.37	\$22,176.00
101-42100-200	Office Supplies	\$1,900.00	\$1,370.21	\$529.79	\$1,900.00
101-42100-205	Uniforms	\$3,700.00	\$1,247.13	\$2,452.87	\$3,700.00
101-42100-212	Motor Fuels	\$7,500.00	\$5,181.51	\$2,318.49	\$8,000.00
101-42100-260	Recruitment	\$0.00	\$0.00	\$0.00	\$0.00
101-42100-300	Professional Svcs	\$0.00	\$0.00	\$0.00	\$0.00
101-42100-304	Legal Fees	\$10,000.00	\$10,810.10	-\$810.10	\$10,000.00
101-42100-305	Dispatching Fees	\$4,000.00	\$2,868.75	\$1,131.25	\$4,000.00
101-42100-308	Training & Instruction	\$5,000.00	\$1,404.16	\$3,595.84	\$5,000.00
101-42100-310	Computer Contract Service	\$1,400.00	\$170.00	\$1,230.00	\$1,400.00
101-42100-313	H.E.A.T. Dues	\$585.00	\$0.00	\$585.00	\$585.00
101-42100-321	Telephone	\$4,000.00	\$2,647.11	\$1,352.89	\$4,000.00
101-42100-323	Radio/Pager maintenance	\$500.00	\$0.00	\$500.00	\$500.00
101-42100-363	Automotive Ins	\$1,365.00	\$3,737.38	-\$2,372.38	\$2,655.00
101-42100-406	Vehicle Maint/Gen Repairs	\$3,000.00	\$2,241.90	\$758.10	\$3,500.00
101-42100-430	Miscellaneous	\$4,000.00	\$405.38	\$3,594.62	\$4,000.00
101-42100-433	Dues and Subscriptions	\$1,800.00	\$8,350.50	-\$6,550.50	\$1,800.00
101-42100-550	Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00

CITY OF MOUNTAIN LAKE
Expenditure Guideline-ALL ACCTS

46

Act Code	Last Dim Descr	2022 Budget	2022 YTD Amt	Balance	2023 Budget
101-42100-570	Office Equip and Furnishing	\$0.00	\$0.00	\$0.00	\$0.00
101-42100-580	Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00
Dept 42100 Police Administration		\$438,594.00	\$290,845.43	\$147,748.57	\$485,452.44
Dept 42110 Police Commission					
101-42110-100	Wages and Salaries	\$0.00	\$0.00	\$0.00	\$0.00
101-42110-122	FICA	\$0.00	\$0.00	\$0.00	\$0.00
Dept 42110 Police Commission		\$0.00	\$0.00	\$0.00	\$0.00
Dept 42500 Civil Defense					
101-42500-404	Repairs/Maint Machinery/E	\$1,300.00	\$0.00	\$1,300.00	\$1,300.00
Dept 42500 Civil Defense		\$1,300.00	\$0.00	\$1,300.00	\$1,300.00
Dept 43100 Hwys, Streets, & Roads					
101-43100-100	Wages and Salaries	\$92,795.04	\$57,712.64	\$35,082.40	\$97,434.79
101-43100-102	Full-Time Employees Overti	\$9,000.00	\$1,803.30	\$7,196.70	\$10,000.00
101-43100-121	PERA	\$7,634.63	\$4,463.61	\$3,171.02	\$8,057.61
101-43100-122	FICA	\$7,787.32	\$4,006.83	\$3,780.49	\$8,218.76
101-43100-130	Employer Paid HSA	\$5,940.00	\$5,940.00	\$0.00	\$5,940.00
101-43100-131	Employer Paid Health	\$40,540.56	\$26,759.84	\$13,780.72	\$44,594.61
101-43100-134	Employer Paid Life	\$40.00	\$19.89	\$20.11	\$40.00
101-43100-141	Admin Fees-HSA	\$65.00	\$39.60	\$25.40	\$65.00
101-43100-151	Worker s Comp Ins Prem	\$8,500.00	\$5,667.43	\$2,832.57	\$8,500.00
101-43100-200	Office Supplies	\$250.00	\$42.32	\$207.68	\$250.00
101-43100-205	Uniforms	\$0.00	\$382.45	-\$382.45	\$0.00
101-43100-212	Motor Fuels	\$18,000.00	\$9,947.01	\$8,052.99	\$28,000.00
101-43100-215	Shop Supplies	\$2,000.00	\$612.75	\$1,387.25	\$2,000.00
101-43100-226	Sign Repair Materials	\$2,000.00	\$638.85	\$1,361.15	\$2,000.00
101-43100-303	Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00
101-43100-308	Training & Instruction	\$2,680.00	\$1,641.00	\$1,039.00	\$2,680.00
101-43100-310	Computer Contract Service	\$250.00	\$0.00	\$250.00	\$250.00
101-43100-321	Telephone	\$2,000.00	\$786.35	\$1,213.65	\$2,000.00
101-43100-323	Radio/Pager maintenance	\$0.00	\$0.00	\$0.00	\$0.00
101-43100-354	Real Estate Taxes	\$100.00	\$100.00	\$0.00	\$100.00
101-43100-361	General Liability Ins	\$0.00	\$0.00	\$0.00	\$0.00
101-43100-362	Property Ins	\$3,100.00	\$2,284.00	\$816.00	\$3,100.00
101-43100-363	Automotive Ins	\$4,800.00	\$4,973.33	-\$173.33	\$5,000.00
101-43100-380	Elec,Water,Sewer	\$2,900.00	\$1,550.72	\$1,349.28	\$3,400.00
101-43100-383	Gas Utilities	\$4,500.00	\$4,946.17	-\$446.17	\$6,500.00
101-43100-384	Refuse/Garbage Disposal	\$0.00	\$0.00	\$0.00	\$0.00
101-43100-401	Repairs/Maint Buildings	\$2,500.00	\$3,027.52	-\$527.52	\$3,000.00
101-43100-404	Repairs/Maint Machinery/E	\$17,000.00	\$12,866.21	\$4,133.79	\$20,000.00
101-43100-410	Rentals/Lease	\$500.00	\$0.00	\$500.00	\$500.00
101-43100-430	Miscellaneous	\$1,000.00	\$1,179.64	-\$179.64	\$1,000.00
101-43100-433	Dues and Subscriptions	\$75.00	\$0.00	\$75.00	\$75.00
101-43100-510	Land	\$0.00	\$0.00	\$0.00	\$0.00
101-43100-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00
101-43100-530	Improvements Other Than	\$0.00	\$0.00	\$0.00	\$0.00
101-43100-540	Heavy Machinery	\$15,000.00	\$0.00	\$15,000.00	\$16,500.00
101-43100-550	Motor Vehicles	\$12,500.00	\$0.00	\$12,500.00	\$13,750.00
101-43100-560	Furniture and Fixtures	\$0.00	\$0.00	\$0.00	\$0.00
101-43100-580	Other Equipment	\$9,000.00	\$0.00	\$9,000.00	\$9,000.00
Dept 43100 Hwys, Streets, & Roads		\$272,457.55	\$151,391.46	\$121,066.09	\$301,955.77
Dept 43121 Paved Streets					
101-43121-224	Street Maint Materials	\$20,909.00	\$16,940.21	\$3,968.79	\$25,000.00

CITY OF MOUNTAIN LAKE
Expenditure Guideline-ALL ACCTS

47

Act Code	Last Dim Descr	2022 Budget	2022 YTD Amt	Balance	2023 Budget
101-43121-225	Seal Coat/Crack Filling	\$52,975.00	\$18,300.55	\$34,674.45	\$52,975.00
101-43121-403	Improvements Other Than	\$0.00	\$0.00	\$0.00	\$0.00
101-43121-500	Capital Outlay	\$0.00	\$52,250.00	-\$52,250.00	\$0.00
Dept 43121	Paved Streets	\$73,884.00	\$87,490.76	-\$13,606.76	\$77,975.00
Dept 43124	Sidewalks and Crosswalk				
101-43124-216	Chemicals and Chem Produ	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00
101-43124-530	Improvements Other Than	\$0.00	\$0.00	\$0.00	\$0.00
Dept 43124	Sidewalks and Crosswalk	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00
Dept 43150	Storm Sewer				
101-43150-220	Repair/Maint Supply	\$8,500.00	\$1,266.27	\$7,233.73	\$8,500.00
101-43150-390	Ditch/Road Assessments	\$1,000.00	\$20,910.16	-\$19,910.16	\$20,910.16
101-43150-500	Capital Outlay	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Dept 43150	Storm Sewer	\$10,500.00	\$22,176.43	-\$11,676.43	\$30,410.16
Dept 43160	Street Lighting				
101-43160-220	Repair/Maint Supply	\$0.00	\$2,995.00	-\$2,995.00	\$0.00
101-43160-381	Electric Utilities	\$44,000.00	\$22,519.15	\$21,480.85	\$44,000.00
101-43160-500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
Dept 43160	Street Lighting	\$44,000.00	\$25,514.15	\$18,485.85	\$44,000.00
Dept 43200	Sanitation-City Wide Cleanup				
101-43200-344	Property Cleanup	\$11,000.00	\$9,737.95	\$1,262.05	\$10,000.00
Dept 43200	Sanitation-City Wide Cleanup	\$11,000.00	\$9,737.95	\$1,262.05	\$10,000.00
Dept 43240	Waste Disposal (Compost)				
101-43240-111	Contract	\$0.00	\$0.00	\$0.00	\$0.00
101-43240-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Dept 43240	Waste Disposal (Compost)	\$0.00	\$0.00	\$0.00	\$0.00
Dept 45100	Park & Recreation				
101-45100-306	Management Fees	\$5,300.00	\$300.00	\$5,000.00	\$5,300.00
Dept 45100	Park & Recreation	\$5,300.00	\$300.00	\$5,000.00	\$5,300.00
Dept 45124	Swimming Beach				
101-45124-360	Insurance (GL &PROP)	\$0.00	\$0.00	\$0.00	\$0.00
101-45124-402	Repairs/Maint- Ground	\$0.00	\$0.00	\$0.00	\$0.00
101-45124-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Dept 45124	Swimming Beach	\$0.00	\$0.00	\$0.00	\$0.00
Dept 45171	Skating Rink				
101-45171-100	Wages and Salaries	\$1,500.00	\$1,002.02	\$497.98	\$1,500.00
101-45171-122	FICA	\$115.00	\$76.65	\$38.35	\$115.00
101-45171-151	Worker s Comp Ins Prem	\$55.00	\$160.00	-\$105.00	\$200.00
101-45171-210	Operating Supplies	\$100.00	\$90.95	\$9.05	\$150.00
101-45171-362	Property Ins	\$50.00	\$26.00	\$24.00	\$50.00
101-45171-380	Elec,Water,Sewer	\$2,500.00	\$601.68	\$1,898.32	\$2,500.00
101-45171-401	Repairs/Maint Buildings	\$0.00	\$39.76	-\$39.76	\$0.00
101-45171-430	Miscellaneous	\$0.00	\$30.00	-\$30.00	\$0.00
101-45171-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00
Dept 45171	Skating Rink	\$4,320.00	\$2,027.06	\$2,292.94	\$4,515.00
Dept 45183	Camping Areas				
101-45183-104	Temporary Employees Reg	\$2,880.00	\$0.00	\$2,880.00	\$3,168.00
101-45183-122	FICA	\$220.00	\$0.00	\$220.00	\$242.00
101-45183-210	Operating Supplies	\$0.00	\$0.00	\$0.00	\$0.00
101-45183-360	Insurance (GL &PROP)	\$1,038.00	\$310.00	\$728.00	\$1,038.00

CITY OF MOUNTAIN LAKE
Expenditure Guideline-ALL ACCTS

48

Act Code	Last Dim Descr	2022 Budget	2022 YTD Amt	Balance	2023 Budget
101-45183-380	Elec,Water,Sewer	\$4,000.00	\$1,823.54	\$2,176.46	\$4,500.00
101-45183-384	Refuse/Garbage Disposal	\$960.00	\$449.02	\$510.98	\$960.00
101-45183-401	Repairs/Maint Buildings	\$500.00	\$58.41	\$441.59	\$500.00
101-45183-402	Repairs/Maint- Ground	\$400.00	\$0.00	\$400.00	\$500.00
101-45183-404	Repairs/Maint Machinery/E	\$100.00	\$0.00	\$100.00	\$100.00
101-45183-430	Miscellaneous	\$500.00	\$990.79	-\$490.79	\$500.00
101-45183-433	Dues and Subscriptions	\$475.00	\$0.00	\$475.00	\$475.00
101-45183-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00
101-45183-530	Improvements Other Than	\$0.00	\$0.00	\$0.00	\$0.00
Dept 45183 Camping Areas		\$11,073.00	\$3,631.76	\$7,441.24	\$11,983.00
Dept 45186 Community Center					
101-45186-100	Wages and Salaries	\$1,275.00	\$645.02	\$629.98	\$1,275.00
101-45186-122	FICA	\$100.00	\$49.40	\$50.60	\$100.00
101-45186-151	Worker s Comp Ins Prem	\$50.00	\$0.00	\$50.00	\$50.00
101-45186-220	Repair/Maint Supply	\$1,250.00	\$151.23	\$1,098.77	\$1,250.00
101-45186-321	Telephone	\$900.00	\$640.04	\$259.96	\$900.00
101-45186-354	Real Estate Taxes	\$100.00	\$100.00	\$0.00	\$100.00
101-45186-362	Property Ins	\$1,300.00	\$2,125.00	-\$825.00	\$2,370.00
101-45186-380	Elec,Water,Sewer	\$4,700.00	\$2,645.35	\$2,054.65	\$4,700.00
101-45186-383	Gas Utilities	\$2,000.00	\$1,744.44	\$255.56	\$2,750.00
101-45186-384	Refuse/Garbage Disposal	\$0.00	\$0.00	\$0.00	\$0.00
101-45186-400	Janitor-Repairs/Maint	\$0.00	\$0.00	\$0.00	\$0.00
101-45186-401	Repairs/Maint Buildings	\$5,000.00	\$1,388.57	\$3,611.43	\$3,000.00
101-45186-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00
101-45186-560	Furniture and Fixtures	\$0.00	\$0.00	\$0.00	\$0.00
Dept 45186 Community Center		\$16,675.00	\$9,489.05	\$7,185.95	\$16,495.00
Dept 45200 Parks (GENERAL)					
101-45200-100	Wages and Salaries	\$27,880.32	\$11,674.08	\$16,206.24	\$29,274.34
101-45200-102	Full-Time Employees Overti	\$2,000.00	\$0.00	\$2,000.00	\$2,200.00
101-45200-104	Temporary Employees Reg	\$12,000.00	\$7,998.00	\$4,002.00	\$12,500.00
101-45200-121	PERA	\$2,241.02	\$875.56	\$1,365.46	\$2,360.57
101-45200-122	FICA	\$3,203.84	\$1,306.98	\$1,896.86	\$3,364.03
101-45200-130	Employer Paid HSA	\$1,980.00	\$990.00	\$990.00	\$1,980.00
101-45200-131	Employer Paid Health	\$13,379.88	\$7,804.93	\$5,574.95	\$14,717.87
101-45200-134	Employer Paid Life	\$15.00	\$9.18	\$5.82	\$15.00
101-45200-141	Admin Fees-HSA	\$25.00	\$9.90	\$15.10	\$25.00
101-45200-151	Worker s Comp Ins Prem	\$2,552.00	\$1,495.89	\$1,056.11	\$2,552.00
101-45200-205	Uniforms	\$0.00	\$197.95	-\$197.95	\$0.00
101-45200-210	Operating Supplies	\$1,000.00	\$16.59	\$983.41	\$1,000.00
101-45200-212	Motor Fuels	\$3,500.00	\$2,569.32	\$930.68	\$4,000.00
101-45200-308	Training & Instruction	\$1,000.00	\$839.50	\$160.50	\$1,000.00
101-45200-361	General Liability Ins	\$0.00	\$0.00	\$0.00	\$0.00
101-45200-362	Property Ins	\$3,200.00	\$1,625.00	\$1,575.00	\$3,200.00
101-45200-363	Automotive Ins	\$400.00	\$279.00	\$121.00	\$400.00
101-45200-380	Elec,Water,Sewer	\$3,200.00	\$2,499.70	\$700.30	\$3,200.00
101-45200-384	Refuse/Garbage Disposal	\$0.00	\$0.00	\$0.00	\$4,525.00
101-45200-401	Repairs/Maint Buildings	\$4,525.00	\$534.42	\$3,990.58	\$4,525.00
101-45200-402	Repairs/Maint- Ground	\$2,000.00	\$4,669.15	-\$2,669.15	\$2,000.00
101-45200-404	Repairs/Maint Machinery/E	\$2,500.00	\$3,065.32	-\$565.32	\$2,500.00
101-45200-430	Miscellaneous	\$1,000.00	\$1,833.53	-\$833.53	\$1,000.00
101-45200-433	Dues and Subscriptions	\$25.00	\$0.00	\$25.00	\$25.00
101-45200-500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
101-45200-550	Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00

CITY OF MOUNTAIN LAKE
Expenditure Guideline-ALL ACCTS

49

Act Code	Last Dim Descr	2022 Budget	2022 YTD Amt	Balance	2023 Budget
Dept 45200 Parks (GENERAL)		\$87,627.06	\$50,294.00	\$37,333.06	\$96,363.81
Dept 45204 Parks & Forestry (TREES)					
101-45204-110	Board/Commission Meeting	\$150.00	\$0.00	\$150.00	\$150.00
101-45204-407	Tree Removals	\$3,500.00	\$4,830.00	-\$1,330.00	\$4,000.00
101-45204-435	Tree Purchase	\$1,250.00	\$6,071.00	-\$4,821.00	\$6,000.00
Dept 45204 Parks & Forestry (TREES)		\$4,900.00	\$10,901.00	-\$6,001.00	\$10,150.00
Dept 45210 Walking\Bike Trail					
101-45210-100	Wages and Salaries	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00
101-45210-122	FICA	\$200.00	\$0.00	\$200.00	\$200.00
101-45210-212	Motor Fuels	\$0.00	\$0.00	\$0.00	\$0.00
101-45210-304	Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00
101-45210-351	Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00
101-45210-402	Repairs/Maint- Ground	\$4,950.00	\$0.00	\$4,950.00	\$0.00
101-45210-500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
Dept 45210 Walking\Bike Trail		\$7,650.00	\$0.00	\$7,650.00	\$2,700.00
Dept 46200 Cemetary					
101-46200-100	Wages and Salaries	\$28,879.44	\$14,195.27	\$14,684.17	\$30,323.41
101-46200-102	Full-Time Employees Overti	\$2,000.00	\$191.92	\$1,808.08	\$2,100.00
101-46200-104	Temporary Employees Reg	\$2,880.00	\$0.00	\$2,880.00	\$3,168.00
101-46200-121	PERA	\$2,317.30	\$1,079.11	\$1,238.19	\$2,549.03
101-46200-122	FICA	\$2,582.59	\$908.19	\$1,674.40	\$2,711.71
101-46200-130	Employer Paid HSA	\$4,290.00	\$1,320.00	\$2,970.00	\$4,290.00
101-46200-131	Employer Paid Health	\$13,424.40	\$8,176.36	\$5,248.04	\$14,766.84
101-46200-134	Employer Paid Life	\$15.00	\$8.33	\$6.67	\$15.00
101-46200-141	Admin Fees-HSA	\$25.00	\$11.00	\$14.00	\$25.00
101-46200-151	Worker s Comp Ins Prem	\$1,996.40	\$1,942.37	\$54.03	\$1,996.40
101-46200-205	Uniforms	\$0.00	\$174.48	-\$174.48	\$160.00
101-46200-210	Operating Supplies	\$500.00	\$0.00	\$500.00	\$500.00
101-46200-212	Motor Fuels	\$0.00	\$0.00	\$0.00	\$0.00
101-46200-220	Repair/Maint Supply	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
101-46200-308	Training & Instruction	\$1,030.00	\$742.00	\$288.00	\$1,030.00
101-46200-362	Property Ins	\$10.00	\$6.00	\$4.00	\$10.00
101-46200-402	Repairs/Maint- Ground	\$1,500.00	\$2,098.50	-\$598.50	\$2,000.00
101-46200-430	Miscellaneous	\$0.00	\$6,235.50	-\$6,235.50	\$0.00
101-46200-500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
101-46200-510	Land	\$0.00	\$0.00	\$0.00	\$0.00
101-46200-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00
101-46200-540	Heavy Machinery	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00
101-46200-550	Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00
Dept 46200 Cemetary		\$65,450.13	\$37,089.03	\$28,361.10	\$69,645.39
Dept 46500 Economic Develop mt (GENERAL)					
101-46500-312	Community Develop	\$1,250.00	\$1,250.00	\$0.00	\$1,250.00
Dept 46500 Economic Develop mt (GENE		\$1,250.00	\$1,250.00	\$0.00	\$1,250.00
Dept 49300 Operating Transfers Out					
101-49300-700	Transfers	\$120,950.34	\$120,000.00	\$950.34	\$120,950.34
101-49300-720	Operating Transfers	\$114,926.01	\$76,617.36	\$38,308.65	\$128,856.95
Dept 49300 Operating Transfers Out		\$235,876.35	\$196,617.36	\$39,258.99	\$249,807.29
Dept 49999 Contribution of debt to PUC					
101-49999-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Dept 49999 Contribution of debt to PUC		\$0.00	\$0.00	\$0.00	\$0.00

CITY OF MOUNTAIN LAKE
Expenditure Guideline-ALL ACCTS

50

Act Code	Last Dim Descr	2022 Budget	2022 YTD Amt	Balance	2023 Budget
FUND 101 GENERAL FUND		\$1,675,348.17	\$1,202,330.99	\$473,017.18	\$1,787,751.15
FUND 205 ECONOMIC DEVELOPMENT AUTHORITY					
Dept 46500 Economic Develop mt (GENERAL)					
205-46500-100	Wages and Salaries	\$104,353.60	\$62,678.18	\$41,675.42	\$108,534.40
205-46500-102	Full-Time Employees Overti	\$0.00	\$0.00	\$0.00	\$0.00
205-46500-110	Board/Commission Meeting	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
205-46500-121	PERA	\$7,826.52	\$4,700.88	\$3,125.64	\$8,140.08
205-46500-122	FICA	\$7,983.05	\$4,357.48	\$3,625.57	\$8,302.88
205-46500-130	Employer Paid HSA	\$3,300.00	\$3,300.00	\$0.00	\$3,300.00
205-46500-131	Employer Paid Health	\$22,299.72	\$14,866.48	\$7,433.24	\$24,529.69
205-46500-134	Employer Paid Life	\$21.00	\$27.20	-\$6.20	\$50.00
205-46500-141	Admin Fees-HSA	\$40.00	\$22.00	\$18.00	\$50.00
205-46500-151	Worker s Comp Ins Prem	\$1,000.00	\$772.00	\$228.00	\$888.00
205-46500-200	Office Supplies	\$1,500.00	\$1,666.32	-\$166.32	\$1,700.00
205-46500-223	Building Repair Supplies	\$0.00	\$0.00	\$0.00	\$0.00
205-46500-304	Legal Fees	\$1,500.00	\$98.30	\$1,401.70	\$1,000.00
205-46500-308	Training & Instruction	\$1,000.00	\$355.00	\$645.00	\$1,000.00
205-46500-310	Computer Contract Service	\$500.00	\$74.37	\$425.63	\$500.00
205-46500-321	Telephone	\$500.00	\$262.50	\$237.50	\$500.00
205-46500-331	Travel Expenses	\$1,500.00	\$150.10	\$1,349.90	\$1,500.00
205-46500-343	Busnes Recrut/Comm Dev	\$6,000.00	\$11,322.54	-\$5,322.54	\$6,000.00
205-46500-354	Real Estate Taxes	\$2,000.00	\$4,256.00	-\$2,256.00	\$4,500.00
205-46500-356	Abatements	\$0.00	\$0.00	\$0.00	\$0.00
205-46500-362	Property Ins	\$0.00	\$519.00	-\$519.00	\$1,000.00
205-46500-380	Elec,Water,Sewer	\$600.00	\$92.86	\$507.14	\$600.00
205-46500-430	Miscellaneous	\$1,000.00	\$1,069.90	-\$69.90	\$1,000.00
205-46500-433	Dues and Subscriptions	\$3,500.00	\$2,500.00	\$1,000.00	\$3,500.00
205-46500-510	Land	\$0.00	\$0.00	\$0.00	\$0.00
205-46500-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00
205-46500-530	Improvements Other Than	\$0.00	\$0.00	\$0.00	\$10,000.00
205-46500-560	Furniture and Fixtures	\$0.00	\$0.00	\$0.00	\$0.00
205-46500-570	Office Equip and Furnishing	\$0.00	\$0.00	\$0.00	\$0.00
205-46500-580	Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00
205-46500-700	Transfers	\$0.00	\$0.00	\$0.00	\$0.00
Dept 46500 Economic Develop mt (GENE		\$167,423.89	\$113,091.11	\$54,332.78	\$187,595.05
FUND 205 ECONOMIC DEVELOPMENT AUTH		\$167,423.89	\$113,091.11	\$54,332.78	\$187,595.05
FUND 211 LIBRARY FUND					
Dept 45500 Libraries (GENERAL)					
211-45500-100	Wages and Salaries	\$94,450.00	\$50,377.65	\$44,072.35	\$99,172.50
211-45500-102	Full-Time Employees Overti	\$0.00	\$380.84	-\$380.84	\$0.00
211-45500-121	PERA	\$7,084.00	\$2,930.02	\$4,153.98	\$7,437.94
211-45500-122	FICA	\$7,225.50	\$3,793.45	\$3,432.05	\$7,586.70
211-45500-130	Employer Paid HSA	\$0.00	\$0.00	\$0.00	\$3,300.00
211-45500-131	Employer Paid Health	\$0.00	\$0.00	\$0.00	\$24,200.00
211-45500-134	Employer Paid Life	\$20.40	\$11.90	\$8.50	\$20.40
211-45500-141	Admin Fees-HSA	\$0.00	\$0.00	\$0.00	\$33.00
211-45500-151	Worker s Comp Ins Prem	\$800.00	\$455.61	\$344.39	\$800.00
211-45500-200	Office Supplies	\$1,800.00	\$1,593.23	\$206.77	\$1,800.00
211-45500-220	Repair/Maint Supply	\$500.00	\$167.89	\$332.11	\$500.00
211-45500-304	Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00
211-45500-307	Delivery Services	\$1,920.00	\$1,920.00	\$0.00	\$1,920.00

CITY OF MOUNTAIN LAKE
Expenditure Guideline-ALL ACCTS

51

Act Code	Last Dim Descr	2022 Budget	2022 YTD Amt	Balance	2023 Budget
211-45500-308	Training & Instruction	\$0.00	\$0.00	\$0.00	\$0.00
211-45500-309	Automation/Tech Expense	\$5,100.00	\$4,496.00	\$604.00	\$5,100.00
211-45500-321	Telephone	\$1,000.00	\$548.04	\$451.96	\$1,000.00
211-45500-331	Travel Expenses	\$500.00	\$132.33	\$367.67	\$500.00
211-45500-354	Real Estate Taxes	\$100.00	\$100.00	\$0.00	\$100.00
211-45500-362	Property Ins	\$1,000.00	\$2,235.00	-\$1,235.00	\$2,500.00
211-45500-380	Elec,Water,Sewer	\$4,100.00	\$2,905.09	\$1,194.91	\$4,100.00
211-45500-383	Gas Utilities	\$1,800.00	\$1,268.42	\$531.58	\$2,000.00
211-45500-400	Janitor-Repairs/Maint	\$4,140.00	\$2,760.00	\$1,380.00	\$4,140.00
211-45500-401	Repairs/Maint Buildings	\$800.00	\$748.52	\$51.48	\$800.00
211-45500-404	Repairs/Maint Machinery/E	\$1,000.00	\$304.70	\$695.30	\$1,000.00
211-45500-430	Miscellaneous	\$1,000.00	\$1,205.39	-\$205.39	\$1,250.00
211-45500-434	Project Expense	\$1,848.70	\$2,115.66	-\$266.96	\$2,500.00
211-45500-500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
211-45500-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00
211-45500-530	Improvements Other Than	\$0.00	\$0.00	\$0.00	\$0.00
211-45500-590	Capital Outlay Books	\$11,000.00	\$5,386.85	\$5,613.15	\$9,000.00
211-45500-591	Periodicals	\$1,350.00	\$1,265.33	\$84.67	\$2,000.00
211-45500-592	A.V. Materials	\$1,800.00	\$715.87	\$1,084.13	\$1,800.00
211-45500-602	Other Long-Term Oblig Prin	\$4,945.95	\$0.00	\$4,945.95	\$5,119.06
211-45500-610	Interest	\$1,133.05	\$0.00	\$1,133.05	\$959.94
211-45500-611	Bond Interest	\$0.00	\$0.00	\$0.00	\$0.00
Dept 45500 Libraries (GENERAL)		\$156,417.60	\$87,817.79	\$68,599.81	\$190,639.54
FUND 211 LIBRARY FUND		\$156,417.60	\$87,817.79	\$68,599.81	\$190,639.54
FUND 219 CORONAVIRUS RELIEF AID					
Dept 00000 UNALLOCATED					
219-00000-100	Wages and Salaries	\$0.00	\$0.00	\$0.00	\$0.00
219-00000-121	PERA	\$0.00	\$0.00	\$0.00	\$0.00
219-00000-122	FICA	\$0.00	\$0.00	\$0.00	\$0.00
219-00000-140	Unemployment Comp	\$0.00	\$0.00	\$0.00	\$0.00
219-00000-201	Medical Testing	\$0.00	\$0.00	\$0.00	\$0.00
219-00000-202	Personal Protective Equipm	\$0.00	\$0.00	\$0.00	\$0.00
219-00000-214	Cleaning supplies	\$0.00	\$0.00	\$0.00	\$0.00
219-00000-328	Technology	\$0.00	\$0.00	\$0.00	\$0.00
219-00000-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
219-00000-451	Business/NonProfit Grant	\$0.00	\$0.00	\$0.00	\$0.00
Dept 00000 UNALLOCATED		\$0.00	\$0.00	\$0.00	\$0.00
FUND 219 CORONAVIRUS RELIEF AID		\$0.00	\$0.00	\$0.00	\$0.00
FUND 221 FIRE DEPT FUND					
Dept 42200 Fire Department					
221-42200-100	Wages and Salaries	\$26,657.00	\$0.00	\$26,657.00	\$26,657.00
221-42200-122	FICA	\$2,039.00	\$0.00	\$2,039.00	\$2,039.00
221-42200-124	Fire Pension Contributions	\$26,000.00	\$2,000.00	\$24,000.00	\$26,000.00
221-42200-151	Worker s Comp Ins Prem	\$5,600.00	\$4,760.12	\$839.88	\$5,500.00
221-42200-210	Operating Supplies	\$1,000.00	\$357.21	\$642.79	\$1,000.00
221-42200-212	Motor Fuels	\$2,000.00	\$1,081.82	\$918.18	\$2,500.00
221-42200-304	Legal Fees	\$0.00	\$37.50	-\$37.50	\$0.00
221-42200-305	Dispatching Fees	\$100.00	\$36.00	\$64.00	\$100.00
221-42200-308	Training & Instruction	\$7,500.00	\$6,088.00	\$1,412.00	\$7,500.00
221-42200-320	Internet	\$0.00	\$187.38	-\$187.38	\$449.64
221-42200-321	Telephone	\$0.00	\$0.00	\$0.00	\$0.00

CITY OF MOUNTAIN LAKE
Expenditure Guideline-ALL ACCTS

52

Act Code	Last Dim Descr	2022 Budget	2022 YTD Amt	Balance	2023 Budget
221-42200-323	Radio/Pager maintenance	\$2,000.00	\$346.25	\$1,653.75	\$2,000.00
221-42200-362	Property Ins	\$1,200.00	\$1,584.67	-\$384.67	\$1,800.00
221-42200-363	Automotive Ins	\$2,000.00	\$1,914.37	\$85.63	\$2,110.00
221-42200-380	Elec,Water,Sewer	\$2,000.00	\$1,093.93	\$906.07	\$2,000.00
221-42200-383	Gas Utilities	\$2,500.00	\$2,315.09	\$184.91	\$3,500.00
221-42200-386	Other Utilities	\$0.00	\$0.00	\$0.00	\$0.00
221-42200-401	Repairs/Maint Buildings	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00
221-42200-404	Repairs/Maint Machinery/E	\$10,000.00	\$7,829.61	\$2,170.39	\$10,000.00
221-42200-410	Rentals/Lease	\$10,541.38	\$12,017.51	-\$1,476.13	\$11,012.09
221-42200-430	Miscellaneous	\$4,000.00	\$106.52	\$3,893.48	\$4,000.00
221-42200-433	Dues and Subscriptions	\$750.00	\$100.00	\$650.00	\$750.00
221-42200-500	Capital Outlay	\$15,366.12	\$0.00	\$15,366.12	\$10,000.00
221-42200-505	Township Equip Reserve	\$18,435.00	\$0.00	\$18,435.00	\$18,435.00
221-42200-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00
221-42200-530	Improvements Other Than	\$0.00	\$0.00	\$0.00	\$0.00
221-42200-550	Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00
221-42200-560	Furniture and Fixtures	\$0.00	\$0.00	\$0.00	\$0.00
221-42200-580	Other Equipment	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00
221-42200-602	Other Long-Term Oblig Prin	\$7,264.09	\$0.00	\$7,264.09	\$7,500.17
221-42200-610	Interest	\$1,476.13	\$0.00	\$1,476.13	\$4,167.25
221-42200-700	Transfers	\$0.00	\$0.00	\$0.00	\$0.00
Dept 42200 Fire Department		\$162,928.72	\$41,855.98	\$121,072.74	\$163,520.15
FUND 221 FIRE DEPT FUND		\$162,928.72	\$41,855.98	\$121,072.74	\$163,520.15
FUND 230 REVOLVING LOAN FUND					
Dept 47001 Revolving Loan					
230-47001-301	Auditing and Acct g Service	\$0.00	\$0.00	\$0.00	\$0.00
230-47001-354	Real Estate Taxes	\$0.00	\$6,534.00	-\$6,534.00	\$0.00
230-47001-362	Property Ins	\$0.00	\$1,369.03	-\$1,369.03	\$0.00
230-47001-380	Elec,Water,Sewer	\$0.00	\$0.00	\$0.00	\$0.00
230-47001-383	Gas Utilities	\$0.00	\$0.00	\$0.00	\$0.00
230-47001-401	Repairs/Maint Buildings	\$0.00	\$1,574.64	-\$1,574.64	\$0.00
230-47001-430	Miscellaneous	\$0.00	\$2,119.35	-\$2,119.35	\$0.00
230-47001-432	Bad Debt Expense	\$0.00	\$0.00	\$0.00	\$0.00
230-47001-510	Land	\$0.00	\$0.00	\$0.00	\$0.00
230-47001-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00
230-47001-600	Principal on Contract for De	\$0.00	\$0.00	\$0.00	\$0.00
230-47001-610	Interest	\$0.00	\$0.00	\$0.00	\$0.00
230-47001-700	Transfers	\$0.00	\$0.00	\$0.00	\$0.00
Dept 47001 Revolving Loan		\$0.00	\$11,597.02	-\$11,597.02	\$0.00
FUND 230 REVOLVING LOAN FUND		\$0.00	\$11,597.02	-\$11,597.02	\$0.00
FUND 231 AMBULANCE FUND					
Dept 42154 Ambulance Services					
231-42154-100	Wages and Salaries	\$120,000.00	\$76,042.00	\$43,958.00	\$120,000.00
231-42154-121	PERA	\$17,000.00	\$8,500.00	\$8,500.00	\$17,000.00
231-42154-122	FICA	\$9,180.00	\$5,817.48	\$3,362.52	\$9,180.00
231-42154-151	Worker s Comp Ins Prem	\$13,441.00	\$8,470.84	\$4,970.16	\$13,441.00
231-42154-210	Operating Supplies	\$9,000.00	\$6,500.93	\$2,499.07	\$9,000.00
231-42154-212	Motor Fuels	\$3,000.00	\$2,348.84	\$651.16	\$3,000.00
231-42154-300	Professional Srvs	\$6,000.00	\$4,216.00	\$1,784.00	\$6,000.00
231-42154-304	Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00
231-42154-305	Dispatching Fees	\$1,000.00	\$675.00	\$325.00	\$1,000.00

CITY OF MOUNTAIN LAKE
Expenditure Guideline-ALL ACCTS

53

Act Code	Last Dim Descr	2022 Budget	2022 YTD Amt	Balance	2023 Budget
231-42154-308	Training & Instruction	\$9,000.00	\$9,492.62	-\$492.62	\$9,000.00
231-42154-320	Internet	\$0.00	\$594.69	-\$594.69	\$450.00
231-42154-321	Telephone	\$620.00	\$325.26	\$294.74	\$620.00
231-42154-323	Radio/Pager maintenance	\$2,000.00	\$151.75	\$1,848.25	\$2,000.00
231-42154-362	Property Ins	\$700.00	\$771.60	-\$71.60	\$700.00
231-42154-363	Automotive Ins	\$900.00	\$950.38	-\$50.38	\$900.00
231-42154-380	Elec,Water,Sewer	\$800.00	\$538.80	\$261.20	\$800.00
231-42154-383	Gas Utilities	\$1,400.00	\$1,140.28	\$259.72	\$1,400.00
231-42154-386	Other Utilities	\$0.00	\$0.00	\$0.00	\$0.00
231-42154-401	Repairs/Maint Buildings	\$1,000.00	\$124.34	\$875.66	\$1,000.00
231-42154-404	Repairs/Maint Machinery/E	\$7,000.00	\$65.20	\$6,934.80	\$7,000.00
231-42154-430	Miscellaneous	\$3,000.00	\$319.92	\$2,680.08	\$2,550.00
231-42154-432	Bad Debt Expense	\$0.00	\$0.00	\$0.00	\$0.00
231-42154-433	Dues and Subscriptions	\$1,000.00	\$6.94	\$993.06	\$1,000.00
231-42154-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00
231-42154-530	Improvements Other Than	\$0.00	\$0.00	\$0.00	\$0.00
231-42154-550	Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00
231-42154-560	Furniture and Fixtures	\$0.00	\$0.00	\$0.00	\$0.00
231-42154-580	Other Equipment	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00
Dept 42154 Ambulance Services		\$210,041.00	\$127,052.87	\$82,988.13	\$210,041.00
FUND 231 AMBULANCE FUND		\$210,041.00	\$127,052.87	\$82,988.13	\$210,041.00
FUND 235 SW HOUSING GRANT					
Dept 46340 Other Redevelopment/Housing					
235-46340-301	Auditing and Acct g Service	\$0.00	\$0.00	\$0.00	\$0.00
235-46340-311	Housing Develop	\$0.00	\$0.00	\$0.00	\$0.00
235-46340-354	Real Estate Taxes	\$0.00	\$0.00	\$0.00	\$0.00
235-46340-362	Property Ins	\$0.00	\$0.00	\$0.00	\$0.00
235-46340-380	Elec,Water,Sewer	\$0.00	\$369.44	-\$369.44	\$0.00
235-46340-383	Gas Utilities	\$0.00	\$695.00	-\$695.00	\$0.00
235-46340-401	Repairs/Maint Buildings	\$0.00	\$0.00	\$0.00	\$0.00
235-46340-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
235-46340-432	Bad Debt Expense	\$0.00	\$0.00	\$0.00	\$0.00
235-46340-500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
Dept 46340 Other Redevelopment/Housi		\$0.00	\$1,064.44	-\$1,064.44	\$0.00
Dept 46500 Economic Develop mt (GENERAL)					
235-46500-450	Loans Made	\$0.00	\$0.00	\$0.00	\$0.00
Dept 46500 Economic Develop mt (GENE		\$0.00	\$0.00	\$0.00	\$0.00
FUND 235 SW HOUSING GRANT		\$0.00	\$1,064.44	-\$1,064.44	\$0.00
FUND 240 PROTIENT--DTED LOAN					
Dept 46500 Economic Develop mt (GENERAL)					
240-46500-354	Real Estate Taxes	\$0.00	\$0.00	\$0.00	\$0.00
240-46500-360	Insurance (GL &PROP)	\$0.00	\$346.00	-\$346.00	\$0.00
240-46500-380	Elec,Water,Sewer	\$0.00	\$0.00	\$0.00	\$0.00
240-46500-383	Gas Utilities	\$0.00	\$0.00	\$0.00	\$0.00
240-46500-401	Repairs/Maint Buildings	\$0.00	\$0.00	\$0.00	\$0.00
240-46500-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
240-46500-450	Loans Made	\$0.00	\$0.00	\$0.00	\$0.00
240-46500-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00
Dept 46500 Economic Develop mt (GENE		\$0.00	\$346.00	-\$346.00	\$0.00
Dept 47000 Debt Service (GENERAL)					

CITY OF MOUNTAIN LAKE
Expenditure Guideline-ALL ACCTS

54

Act Code	Last Dim Descr	2022 Budget	2022 YTD Amt	Balance	2023 Budget
240-47000-301	Auditing and Acct g Service	\$0.00	\$0.00	\$0.00	\$0.00
240-47000-450	Loans Made	\$0.00	\$0.00	\$0.00	\$0.00
240-47000-510	Land	\$0.00	\$0.00	\$0.00	\$0.00
240-47000-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00
240-47000-700	Transfers	\$0.00	\$0.00	\$0.00	\$0.00
Dept 47000 Debt Service (GENERAL)		\$0.00	\$0.00	\$0.00	\$0.00
FUND 240 PROTIENT--DTED LOAN		\$0.00	\$346.00	-\$346.00	\$0.00
FUND 280 MSC-DEED LOAN					
Dept 47000 Debt Service (GENERAL)					
280-47000-301	Auditing and Acct g Service	\$0.00	\$0.00	\$0.00	\$0.00
280-47000-354	Real Estate Taxes	\$0.00	\$0.00	\$0.00	\$0.00
280-47000-360	Insurance (GL &PROP)	\$0.00	\$0.00	\$0.00	\$0.00
280-47000-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
280-47000-450	Loans Made	\$0.00	\$0.00	\$0.00	\$0.00
280-47000-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00
280-47000-700	Transfers	\$0.00	\$0.00	\$0.00	\$0.00
Dept 47000 Debt Service (GENERAL)		\$0.00	\$0.00	\$0.00	\$0.00
FUND 280 MSC-DEED LOAN		\$0.00	\$0.00	\$0.00	\$0.00
FUND 303 TIF #1-5 POPD KERNS					
Dept 47000 Debt Service (GENERAL)					
303-47000-300	Professional Srvs	\$0.00	\$0.00	\$0.00	\$0.00
303-47000-301	Auditing and Acct g Service	\$0.00	\$0.00	\$0.00	\$0.00
303-47000-354	Real Estate Taxes	\$0.00	\$0.00	\$0.00	\$0.00
303-47000-362	Property Ins	\$0.00	\$0.00	\$0.00	\$0.00
303-47000-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
303-47000-602	Other Long-Term Oblig Prin	\$0.00	\$0.00	\$0.00	\$0.00
303-47000-611	Bond Interest	\$0.00	\$0.00	\$0.00	\$0.00
303-47000-620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00
303-47000-621	Bond issuance costs	\$0.00	\$0.00	\$0.00	\$0.00
303-47000-720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00
Dept 47000 Debt Service (GENERAL)		\$0.00	\$0.00	\$0.00	\$0.00
FUND 303 TIF #1-5 POPD KERNS		\$0.00	\$0.00	\$0.00	\$0.00
FUND 307 LAKEVIEW ESTATES-2007-2015A					
Dept 46300 Redevelopment (GENERAL)					
307-46300-354	Real Estate Taxes	\$0.00	\$0.00	\$0.00	\$0.00
307-46300-430	Miscellaneous	\$0.00	\$652.80	-\$652.80	\$0.00
307-46300-510	Land	\$0.00	\$0.00	\$0.00	\$0.00
307-46300-700	Transfers	\$0.00	\$0.00	\$0.00	\$0.00
Dept 46300 Redevelopment (GENERAL)		\$0.00	\$652.80	-\$652.80	\$0.00
Dept 47000 Debt Service (GENERAL)					
307-47000-602	Other Long-Term Oblig Prin	\$0.00	\$0.00	\$0.00	\$0.00
307-47000-611	Bond Interest	\$0.00	\$0.00	\$0.00	\$0.00
Dept 47000 Debt Service (GENERAL)		\$0.00	\$0.00	\$0.00	\$0.00
FUND 307 LAKEVIEW ESTATES-2007-2015A		\$0.00	\$652.80	-\$652.80	\$0.00
FUND 308 2011 BOND REFUND-06 ST PROJ					
Dept 47000 Debt Service (GENERAL)					
308-47000-602	Other Long-Term Oblig Prin	\$103,500.00	\$103,500.00	\$0.00	\$0.00
308-47000-611	Bond Interest	\$1,552.50	\$1,552.50	\$0.00	\$0.00

CITY OF MOUNTAIN LAKE
Expenditure Guideline-ALL ACCTS

55

Act Code	Last Dim Descr	2022 Budget	2022 YTD Amt	Balance	2023 Budget
308-47000-620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00
308-47000-700	Transfers	\$0.00	\$0.00	\$0.00	\$0.00
Dept 47000 Debt Service (GENERAL)		\$105,052.50	\$105,052.50	\$0.00	\$0.00
FUND 308 2011 BOND REFUND-06 ST PROJ		\$105,052.50	\$105,052.50	\$0.00	\$0.00
FUND 312 2021A--CITY WIDE PROJECT					
Dept 47000 Debt Service (GENERAL)					
312-47000-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
312-47000-602	Other Long-Term Oblig Prin	\$107,100.00	-\$90,000.00	\$197,100.00	\$105,000.00
312-47000-611	Bond Interest	\$17,632.16	-\$18,390.00	\$36,022.16	\$27,700.00
312-47000-620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00
312-47000-621	Bond issuance costs	\$0.00	-\$6,479.02	\$6,479.02	\$0.00
312-47000-700	Transfers	\$0.00	\$0.00	\$0.00	\$0.00
Dept 47000 Debt Service (GENERAL)		\$124,732.16	-\$114,869.02	\$239,601.18	\$132,700.00
FUND 312 2021A--CITY WIDE PROJECT		\$124,732.16	-\$114,869.02	\$239,601.18	\$132,700.00
FUND 320 2020A--303- 341- 361					
Dept 47100 TIF#1-5 303 REFUNDING					
320-47100-300	Professional Srvs	\$0.00	\$1,000.00	-\$1,000.00	\$0.00
320-47100-362	Property Ins	\$0.00	\$3,521.00	-\$3,521.00	\$0.00
320-47100-401	Repairs/Maint Buildings	\$0.00	\$4,715.58	-\$4,715.58	\$0.00
320-47100-602	Other Long-Term Oblig Prin	\$0.00	\$30,000.00	-\$30,000.00	\$0.00
320-47100-611	Bond Interest	\$0.00	\$33,605.00	-\$33,605.00	\$0.00
320-47100-620	Fiscal Agent s Fees	\$0.00	\$165.00	-\$165.00	\$0.00
Dept 47100 TIF#1-5 303 REFUNDING		\$0.00	\$73,006.58	-\$73,006.58	\$0.00
Dept 47200 TIF# 1-6 341 REFUNDING					
320-47200-300	Professional Srvs	\$0.00	\$27,960.25	-\$27,960.25	\$0.00
320-47200-602	Other Long-Term Oblig Prin	\$0.00	\$140,000.00	-\$140,000.00	\$0.00
320-47200-611	Bond Interest	\$0.00	\$25,455.00	-\$25,455.00	\$0.00
320-47200-620	Fiscal Agent s Fees	\$0.00	\$165.00	-\$165.00	\$0.00
Dept 47200 TIF# 1-6 341 REFUNDING		\$0.00	\$193,580.25	-\$193,580.25	\$0.00
Dept 47300 361 REFUNDING					
320-47300-602	Other Long-Term Oblig Prin	\$25,000.00	\$25,000.00	\$0.00	\$25,000.00
320-47300-611	Bond Interest	\$7,352.50	\$7,352.50	\$0.00	\$6,865.00
320-47300-620	Fiscal Agent s Fees	\$0.00	\$165.00	-\$165.00	\$0.00
Dept 47300 361 REFUNDING		\$32,352.50	\$32,517.50	-\$165.00	\$31,865.00
FUND 320 2020A--303- 341- 361		\$32,352.50	\$299,104.33	-\$266,751.83	\$31,865.00
FUND 332 2002 STREET IMPROV					
Dept 47000 Debt Service (GENERAL)					
332-47000-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
332-47000-607	Principal	\$0.00	\$0.00	\$0.00	\$0.00
332-47000-617	Interest	\$0.00	\$0.00	\$0.00	\$0.00
332-47000-620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00
332-47000-700	Transfers	\$0.00	\$0.00	\$0.00	\$0.00
332-47000-900	Project Expense	\$0.00	\$0.00	\$0.00	\$0.00
Dept 47000 Debt Service (GENERAL)		\$0.00	\$0.00	\$0.00	\$0.00
FUND 332 2002 STREET IMPROV		\$0.00	\$0.00	\$0.00	\$0.00
FUND 341 T.I.F.# 1-6 MT POWER					
Dept 47000 Debt Service (GENERAL)					
341-47000-300	Professional Srvs	\$0.00	\$0.00	\$0.00	\$0.00

CITY OF MOUNTAIN LAKE
Expenditure Guideline-ALL ACCTS

56

Act Code	Last Dim Descr	2022 Budget	2022 YTD Amt	Balance	2023 Budget
341-47000-301	Auditing and Acct g Service	\$0.00	\$0.00	\$0.00	\$0.00
341-47000-362	Property Ins	\$0.00	\$0.00	\$0.00	\$0.00
341-47000-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
341-47000-602	Other Long-Term Oblig Prin	\$0.00	\$0.00	\$0.00	\$0.00
341-47000-611	Bond Interest	\$0.00	\$0.00	\$0.00	\$0.00
341-47000-620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00
341-47000-621	Bond issuance costs	\$0.00	\$0.00	\$0.00	\$0.00
341-47000-720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00
Dept 47000 Debt Service (GENERAL)		\$0.00	\$0.00	\$0.00	\$0.00
FUND 341 T.I.F.# 1-6 MT POWER		\$0.00	\$0.00	\$0.00	\$0.00
FUND 342 TIF #1-4 2020C--THE LODGE					
Dept 47000 Debt Service (GENERAL)					
342-47000-300	Professional Srvs	\$0.00	\$16,402.71	-\$16,402.71	\$0.00
342-47000-301	Auditing and Acct g Service	\$0.00	\$0.00	\$0.00	\$0.00
342-47000-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
342-47000-450	Loans Made	\$0.00	\$0.00	\$0.00	\$0.00
342-47000-470	Developer Payments	\$0.00	\$0.00	\$0.00	\$0.00
342-47000-601	Bond Principal	\$0.00	\$40,000.00	-\$40,000.00	\$0.00
342-47000-610	Interest	\$0.00	\$11,600.00	-\$11,600.00	\$0.00
342-47000-620	Fiscal Agent s Fees	\$0.00	\$495.00	-\$495.00	\$0.00
342-47000-621	Bond issuance costs	\$0.00	\$0.00	\$0.00	\$0.00
342-47000-900	Project Expense	\$0.00	\$0.00	\$0.00	\$0.00
Dept 47000 Debt Service (GENERAL)		\$0.00	\$68,497.71	-\$68,497.71	\$0.00
FUND 342 TIF #1-4 2020C--THE LODGE		\$0.00	\$68,497.71	-\$68,497.71	\$0.00
FUND 360 TIF #1-3 PINEBROOK					
Dept 47000 Debt Service (GENERAL)					
360-47000-300	Professional Srvs	\$0.00	\$6,246.24	-\$6,246.24	\$0.00
360-47000-301	Auditing and Acct g Service	\$0.00	\$0.00	\$0.00	\$0.00
360-47000-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Dept 47000 Debt Service (GENERAL)		\$0.00	\$6,246.24	-\$6,246.24	\$0.00
FUND 360 TIF #1-3 PINEBROOK		\$0.00	\$6,246.24	-\$6,246.24	\$0.00
FUND 361 PANKRATZ LAND-DEBT SERV					
Dept 47000 Debt Service (GENERAL)					
361-47000-354	Real Estate Taxes	\$0.00	\$0.00	\$0.00	\$0.00
361-47000-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
361-47000-602	Other Long-Term Oblig Prin	\$0.00	\$0.00	\$0.00	\$0.00
361-47000-611	Bond Interest	\$0.00	\$0.00	\$0.00	\$0.00
361-47000-620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00
361-47000-621	Bond issuance costs	\$0.00	\$0.00	\$0.00	\$0.00
361-47000-720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00
Dept 47000 Debt Service (GENERAL)		\$0.00	\$0.00	\$0.00	\$0.00
FUND 361 PANKRATZ LAND-DEBT SERV		\$0.00	\$0.00	\$0.00	\$0.00
FUND 385 ML COMM PARK-DEBT SERV INFRAST					
Dept 43160 Street Lighting					
385-43160-602	Other Long-Term Oblig Prin	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00
385-43160-611	Bond Interest	\$3,600.00	\$41,075.00	-\$37,475.00	\$3,200.00
385-43160-620	Fiscal Agent s Fees	\$0.00	\$247.50	-\$247.50	\$0.00
Dept 43160 Street Lighting		\$23,600.00	\$61,322.50	-\$37,722.50	\$23,200.00

CITY OF MOUNTAIN LAKE
Expenditure Guideline-ALL ACCTS

51

Act Code	Last Dim Descr	2022 Budget	2022 YTD Amt	Balance	2023 Budget
Dept 47000 Debt Service (GENERAL)					
385-47000-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
385-47000-602	Other Long-Term Oblig Prin	\$70,000.00	\$70,000.00	\$0.00	\$70,000.00
385-47000-611	Bond Interest	\$74,250.00	\$36,775.00	\$37,475.00	\$72,850.00
385-47000-620	Fiscal Agent s Fees	\$0.00	\$247.50	-\$247.50	\$0.00
Dept 47000 Debt Service (GENERAL)					
		\$144,250.00	\$107,022.50	\$37,227.50	\$142,850.00
FUND 385 ML COMM PARK-DEBT SERV INFR					
		\$167,850.00	\$168,345.00	-\$495.00	\$166,050.00
FUND 415 TIF#1-7 MILK SPECIALTIES					
Dept 46300 Redevelopment (GENERAL)					
415-46300-301	Auditing and Acct g Service	\$0.00	\$1,000.00	-\$1,000.00	\$0.00
Dept 46300 Redevelopment (GENERAL)					
		\$0.00	\$1,000.00	-\$1,000.00	\$0.00
FUND 415 TIF#1-7 MILK SPECIALTIES					
		\$0.00	\$1,000.00	-\$1,000.00	\$0.00
FUND 422 EMERGENCY SERVICES					
Dept 42280 Fire Stations and Bldgs					
422-42280-300	Professional Srvs	\$0.00	\$0.00	\$0.00	\$0.00
422-42280-303	Engineering Fees	\$0.00	\$2,750.00	-\$2,750.00	\$0.00
422-42280-430	Miscellaneous	\$0.00	\$500.00	-\$500.00	\$0.00
422-42280-434	Project Expense	\$0.00	\$0.00	\$0.00	\$0.00
Dept 42280 Fire Stations and Bldgs					
		\$0.00	\$3,250.00	-\$3,250.00	\$0.00
FUND 422 EMERGENCY SERVICES					
		\$0.00	\$3,250.00	-\$3,250.00	\$0.00
FUND 450 DOWNTOWN-PROJECT TIF #1-8					
Dept 46300 Redevelopment (GENERAL)					
450-46300-300	Professional Srvs	\$0.00	\$1,000.00	-\$1,000.00	\$0.00
450-46300-301	Auditing and Acct g Service	\$0.00	\$0.00	\$0.00	\$0.00
450-46300-354	Real Estate Taxes	\$0.00	\$232.00	-\$232.00	\$0.00
450-46300-434	Project Expense	\$0.00	\$0.00	\$0.00	\$0.00
Dept 46300 Redevelopment (GENERAL)					
		\$0.00	\$1,232.00	-\$1,232.00	\$0.00
FUND 450 DOWNTOWN-PROJECT TIF #1-8					
		\$0.00	\$1,232.00	-\$1,232.00	\$0.00
FUND 460 PANKRATZ LAND PURCHASE					
Dept 46300 Redevelopment (GENERAL)					
460-46300-354	Real Estate Taxes	\$0.00	\$0.00	\$0.00	\$0.00
460-46300-434	Project Expense	\$0.00	\$0.00	\$0.00	\$0.00
Dept 46300 Redevelopment (GENERAL)					
		\$0.00	\$0.00	\$0.00	\$0.00
FUND 460 PANKRATZ LAND PURCHASE					
		\$0.00	\$0.00	\$0.00	\$0.00
FUND 470 T.I.F. #1 HOSPITAL PROJECT FND					
Dept 49000 Miscellaneous (GENERAL)					
470-49000-300	Professional Srvs	\$0.00	\$6,290.11	-\$6,290.11	\$0.00
470-49000-301	Auditing and Acct g Service	\$0.00	\$0.00	\$0.00	\$0.00
470-49000-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Dept 49000 Miscellaneous (GENERAL)					
		\$0.00	\$6,290.11	-\$6,290.11	\$0.00
FUND 470 T.I.F. #1 HOSPITAL PROJECT FN					
		\$0.00	\$6,290.11	-\$6,290.11	\$0.00
FUND 485 ML COMM PARK-INFRASTRUCTURE					
Dept 43160 Street Lighting					
485-43160-434	Project Expense	\$0.00	\$0.00	\$0.00	\$0.00
Dept 43160 Street Lighting					
		\$0.00	\$0.00	\$0.00	\$0.00

CITY OF MOUNTAIN LAKE
Expenditure Guideline-ALL ACCTS

58

Act Code	Last Dim Descr	2022 Budget	2022 YTD Amt	Balance	2023 Budget
Dept 46300 Redevelopment (GENERAL)					
485-46300-354	Real Estate Taxes	\$0.00	\$0.00	\$0.00	\$0.00
485-46300-434	Project Expense	\$0.00	\$0.00	\$0.00	\$0.00
485-46300-611	Bond Interest	\$0.00	\$0.00	\$0.00	\$0.00
485-46300-621	Bond issuance costs	\$0.00	\$0.00	\$0.00	\$0.00
Dept 46300 Redevelopment (GENERAL)		\$0.00	\$0.00	\$0.00	\$0.00
Dept 47000 Debt Service (GENERAL)					
485-47000-700	Transfers	\$0.00	\$0.00	\$0.00	\$0.00
Dept 47000 Debt Service (GENERAL)		\$0.00	\$0.00	\$0.00	\$0.00
FUND 485 ML COMM PARK-INFRASTRUCTUR		\$0.00	\$0.00	\$0.00	\$0.00
FUND 501 CAPITAL OUTLAY REVOLVING FUND					
Dept 47000 Debt Service (GENERAL)					
501-47000-700	Transfers	\$0.00	\$0.00	\$0.00	\$0.00
Dept 47000 Debt Service (GENERAL)		\$0.00	\$0.00	\$0.00	\$0.00
FUND 501 CAPITAL OUTLAY REVOLVING FU		\$0.00	\$0.00	\$0.00	\$0.00
FUND 507 LAKE COMMISSION FUND					
Dept 45150 Weed Harvester					
507-45150-100	Wages and Salaries	\$3,850.00	\$274.50	\$3,575.50	\$3,850.00
507-45150-122	FICA	\$300.00	\$21.00	\$279.00	\$300.00
507-45150-151	Worker s Comp Ins Prem	\$500.00	\$0.00	\$500.00	\$500.00
507-45150-212	Motor Fuels	\$600.00	\$53.78	\$546.22	\$600.00
507-45150-360	Insurance (GL &PROP)	\$700.00	\$305.09	\$394.91	\$700.00
507-45150-404	Repairs/Maint Machinery/E	\$1,500.00	\$3,448.15	-\$1,948.15	\$1,500.00
507-45150-430	Miscellaneous	\$50.00	\$353.60	-\$303.60	\$50.00
507-45150-580	Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00
Dept 45150 Weed Harvester		\$7,500.00	\$4,456.12	\$3,043.88	\$7,500.00
Dept 45210 Walking\Bike Trail					
507-45210-100	Wages and Salaries	\$0.00	\$0.00	\$0.00	\$0.00
507-45210-122	FICA	\$0.00	\$0.00	\$0.00	\$0.00
507-45210-402	Repairs/Maint- Ground	\$0.00	\$33,834.00	-\$33,834.00	\$0.00
507-45210-408	Boardwalk Expense	\$0.00	\$0.00	\$0.00	\$0.00
Dept 45210 Walking\Bike Trail		\$0.00	\$33,834.00	-\$33,834.00	\$0.00
Dept 46103 Lake Commission					
507-46103-100	Wages and Salaries	\$0.00	\$0.00	\$0.00	\$0.00
507-46103-110	Board/Commission Meeting	\$0.00	\$0.00	\$0.00	\$0.00
507-46103-122	FICA	\$0.00	\$0.00	\$0.00	\$0.00
507-46103-200	Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00
507-46103-212	Motor Fuels	\$0.00	\$0.00	\$0.00	\$0.00
507-46103-220	Repair/Maint Supply	\$0.00	\$156.98	-\$156.98	\$0.00
507-46103-303	Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00
507-46103-304	Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00
507-46103-322	Postage	\$0.00	\$0.00	\$0.00	\$0.00
507-46103-354	Real Estate Taxes	\$0.00	\$0.00	\$0.00	\$0.00
507-46103-361	General Liability Ins	\$0.00	\$0.00	\$0.00	\$0.00
507-46103-362	Property Ins	\$0.00	\$0.00	\$0.00	\$0.00
507-46103-430	Miscellaneous	\$2,500.00	\$363.27	\$2,136.73	\$2,500.00
507-46103-437	KIDS FISHING	\$0.00	\$0.00	\$0.00	\$0.00
507-46103-510	Land	\$0.00	\$0.00	\$0.00	\$0.00
507-46103-530	Improvements Other Than	\$4,250.00	\$825.19	\$3,424.81	\$4,250.00

CITY OF MOUNTAIN LAKE
Expenditure Guideline-ALL ACCTS

59

Act Code	Last Dim Descr	2022 Budget	2022 YTD Amt	Balance	2023 Budget
507-46103-540	Heavy Machinery	\$0.00	\$0.00	\$0.00	\$0.00
507-46103-580	Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00
507-46103-700	Transfers	\$0.00	\$0.00	\$0.00	\$0.00
Dept 46103 Lake Commission		\$6,750.00	\$1,345.44	\$5,404.56	\$6,750.00
FUND 507 LAKE COMMISSION FUND		\$14,250.00	\$39,635.56	-\$25,385.56	\$14,250.00
FUND 607 EDA-4 PLEX FUND 2012A					
Dept 46330 Public Housing Projects					
607-46330-301	Auditing and Acct g Service	\$0.00	\$0.00	\$0.00	\$0.00
607-46330-306	Management Fees	\$0.00	\$0.00	\$0.00	\$0.00
607-46330-354	Real Estate Taxes	\$0.00	\$1,629.27	-\$1,629.27	\$0.00
607-46330-362	Property Ins	\$0.00	\$1,839.62	-\$1,839.62	\$0.00
607-46330-380	Elec,Water,Sewer	\$0.00	\$56.89	-\$56.89	\$0.00
607-46330-383	Gas Utilities	\$0.00	\$0.00	\$0.00	\$0.00
607-46330-401	Repairs/Maint Buildings	\$0.00	\$8,385.01	-\$8,385.01	\$0.00
607-46330-402	Repairs/Maint- Ground	\$0.00	\$2,192.12	-\$2,192.12	\$0.00
607-46330-425	Depreciation Contrib Asset	\$0.00	\$6,240.00	-\$6,240.00	\$0.00
607-46330-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
607-46330-510	Land	\$0.00	\$0.00	\$0.00	\$0.00
607-46330-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00
607-46330-530	Improvements Other Than	\$0.00	\$0.00	\$0.00	\$0.00
607-46330-560	Furniture and Fixtures	\$0.00	\$0.00	\$0.00	\$0.00
607-46330-580	Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00
607-46330-602	Other Long-Term Oblig Prin	\$0.00	\$15,000.00	-\$15,000.00	\$0.00
607-46330-610	Interest	\$0.00	\$1,743.75	-\$1,743.75	\$0.00
607-46330-615	Rent Deposit Interest	\$0.00	\$0.00	\$0.00	\$0.00
607-46330-700	Transfers	\$0.00	\$0.00	\$0.00	\$0.00
Dept 46330 Public Housing Projects		\$0.00	\$37,086.66	-\$37,086.66	\$0.00
Dept 47000 Debt Service (GENERAL)					
607-47000-620	Fiscal Agent s Fees	\$0.00	\$247.50	-\$247.50	\$0.00
Dept 47000 Debt Service (GENERAL)		\$0.00	\$247.50	-\$247.50	\$0.00
FUND 607 EDA-4 PLEX FUND 2012A		\$0.00	\$37,334.16	-\$37,334.16	\$0.00
FUND 608 EDA--8 PLEX FUND 2012A					
Dept 46330 Public Housing Projects					
608-46330-301	Auditing and Acct g Service	\$0.00	\$110.63	-\$110.63	\$0.00
608-46330-306	Management Fees	\$0.00	\$0.00	\$0.00	\$0.00
608-46330-354	Real Estate Taxes	\$0.00	\$5,006.81	-\$5,006.81	\$0.00
608-46330-362	Property Ins	\$0.00	\$3,525.35	-\$3,525.35	\$0.00
608-46330-380	Elec,Water,Sewer	\$0.00	\$349.06	-\$349.06	\$0.00
608-46330-383	Gas Utilities	\$0.00	\$0.00	\$0.00	\$0.00
608-46330-401	Repairs/Maint Buildings	\$0.00	\$17,489.82	-\$17,489.82	\$0.00
608-46330-402	Repairs/Maint- Ground	\$0.00	\$4,356.71	-\$4,356.71	\$0.00
608-46330-425	Depreciation Contrib Asset	\$0.00	\$18,480.00	-\$18,480.00	\$0.00
608-46330-430	Miscellaneous	\$0.00	\$81.09	-\$81.09	\$0.00
608-46330-510	Land	\$0.00	\$0.00	\$0.00	\$0.00
608-46330-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00
608-46330-530	Improvements Other Than	\$0.00	\$0.00	\$0.00	\$0.00
608-46330-560	Furniture and Fixtures	\$0.00	\$0.00	\$0.00	\$0.00
608-46330-580	Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00
608-46330-602	Other Long-Term Oblig Prin	\$0.00	\$20,000.00	-\$20,000.00	\$0.00
608-46330-610	Interest	\$0.00	\$7,122.50	-\$7,122.50	\$0.00
608-46330-615	Rent Deposit Interest	\$0.00	\$119.07	-\$119.07	\$0.00

CITY OF MOUNTAIN LAKE
Expenditure Guideline-ALL ACCTS

60

Act Code	Last Dim Descr	2022 Budget	2022 YTD Amt	Balance	2023 Budget
608-46330-700	Transfers	\$0.00	\$0.00	\$0.00	\$0.00
Dept 46330	Public Housing Projects	\$0.00	\$76,641.04	-\$76,641.04	\$0.00
Dept 47000	Debt Service (GENERAL)				
608-47000-620	Fiscal Agent s Fees	\$0.00	\$247.50	-\$247.50	\$0.00
Dept 47000	Debt Service (GENERAL)	\$0.00	\$247.50	-\$247.50	\$0.00
FUND 608	EDA--8 PLEX FUND 2012A	\$0.00	\$76,888.54	-\$76,888.54	\$0.00
FUND 609	EDA-- MASON MANOR				
Dept 46330	Public Housing Projects				
609-46330-301	Auditing and Acct g Service	\$0.00	\$0.00	\$0.00	\$0.00
609-46330-304	Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00
609-46330-306	Management Fees	\$0.00	\$10,000.00	-\$10,000.00	\$0.00
609-46330-354	Real Estate Taxes	\$0.00	\$1,883.00	-\$1,883.00	\$0.00
609-46330-362	Property Ins	\$0.00	\$1,736.00	-\$1,736.00	\$0.00
609-46330-380	Elec,Water,Sewer	\$0.00	\$0.00	\$0.00	\$0.00
609-46330-383	Gas Utilities	\$0.00	\$0.00	\$0.00	\$0.00
609-46330-401	Repairs/Maint Buildings	\$0.00	\$1,474.12	-\$1,474.12	\$0.00
609-46330-402	Repairs/Maint- Ground	\$0.00	\$1,871.18	-\$1,871.18	\$0.00
609-46330-425	Depreciation Contrib Asset	\$0.00	\$8,240.00	-\$8,240.00	\$0.00
609-46330-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
609-46330-434	Project Expense	\$0.00	\$0.00	\$0.00	\$0.00
609-46330-510	Land	\$0.00	\$0.00	\$0.00	\$0.00
609-46330-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00
609-46330-560	Furniture and Fixtures	\$0.00	\$0.00	\$0.00	\$0.00
609-46330-602	Other Long-Term Oblig Prin	\$0.00	\$0.00	\$0.00	\$0.00
609-46330-610	Interest	\$0.00	\$5,834.82	-\$5,834.82	\$0.00
609-46330-615	Rent Deposit Interest	\$0.00	\$0.00	\$0.00	\$0.00
609-46330-700	Transfers	\$0.00	\$0.00	\$0.00	\$0.00
Dept 46330	Public Housing Projects	\$0.00	\$31,039.12	-\$31,039.12	\$0.00
FUND 609	EDA-- MASON MANOR	\$0.00	\$31,039.12	-\$31,039.12	\$0.00
FUND 610	EDA-MIDWAY ESTATES 2020B				
Dept 46330	Public Housing Projects				
610-46330-301	Auditing and Acct g Service	\$0.00	\$0.00	\$0.00	\$0.00
610-46330-304	Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00
610-46330-306	Management Fees	\$0.00	\$10,000.00	-\$10,000.00	\$0.00
610-46330-354	Real Estate Taxes	\$0.00	\$2,532.50	-\$2,532.50	\$0.00
610-46330-362	Property Ins	\$0.00	\$4,098.00	-\$4,098.00	\$0.00
610-46330-380	Elec,Water,Sewer	\$0.00	\$477.07	-\$477.07	\$0.00
610-46330-383	Gas Utilities	\$0.00	\$23.30	-\$23.30	\$0.00
610-46330-401	Repairs/Maint Buildings	\$0.00	\$4,175.06	-\$4,175.06	\$0.00
610-46330-402	Repairs/Maint- Ground	\$0.00	\$1,832.98	-\$1,832.98	\$0.00
610-46330-425	Depreciation Contrib Asset	\$0.00	\$0.00	\$0.00	\$0.00
610-46330-430	Miscellaneous	\$0.00	\$81.09	-\$81.09	\$0.00
610-46330-434	Project Expense	\$0.00	\$0.00	\$0.00	\$0.00
610-46330-510	Land	\$0.00	\$0.00	\$0.00	\$0.00
610-46330-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00
610-46330-560	Furniture and Fixtures	\$0.00	\$0.00	\$0.00	\$0.00
610-46330-602	Other Long-Term Oblig Prin	\$0.00	\$0.00	\$0.00	\$0.00
610-46330-610	Interest	\$0.00	\$41,792.50	-\$41,792.50	\$0.00
610-46330-615	Rent Deposit Interest	\$0.00	\$0.13	-\$0.13	\$0.00
610-46330-620	Fiscal Agent s Fees	\$0.00	\$495.00	-\$495.00	\$0.00
610-46330-700	Transfers	\$0.00	\$0.00	\$0.00	\$0.00

CITY OF MOUNTAIN LAKE
Expenditure Guideline-ALL ACCTS

61

Act Code	Last Dim Descr	2022 Budget	2022 YTD Amt	Balance	2023 Budget
Dept 46330	Public Housing Projects	\$0.00	\$65,507.63	-\$65,507.63	\$0.00
FUND 610	EDA-MIDWAY ESTATES 2020B	\$0.00	\$65,507.63	-\$65,507.63	\$0.00
		\$2,816,396.54	\$2,380,362.88	\$436,033.66	\$2,884,411.89



City of Mountain Lake
930 Third Ave – Drawer C
Mountain Lake, Minnesota 56159
Phone (507) 427-2999 • Fax (507) 427-3327

August 15, 2022

Daniel Golner, Trail Grants Coordinator
DNR Parks and Trails
500 Lafayette Road, Box 39
St. Paul, MN 55155

Project: **#C004-22-4B**
Project Title: **Mountain Lake Trail Boardwalk**

The City Council of the City of Mountain Lake has determined that project #C004-22-4B is exempted per MN Statute 4410.4600. The Mountain Lake Trail boardwalk was constructed in 2003, and would be considered part of an existing trail.

4410.4600 EXEMPTIONS

Subp. 27.

Recreational trails. The projects listed in items A to H are exempt. For purposes of this subpart, “existing trail” means an established corridor in current legal use.

B. Reconstructing, rehabilitating, or maintaining an existing trail involving no changes in designated use.

If you have any questions, please contact City Hall at 507-427-2999 ext.1.

Sincerely,

Michael Mueller
City Administrator/Clerk
City of Mountain Lake



City of Mountain Lake
 930 Third Ave – Drawer C
 Mountain Lake, Minnesota 56159
 Phone (507) 427-2999 • Fax (507) 427-3327

Island View Campground Policy

NOTICE: Camp sites are first come first serve. Campers are asked to camp at their own risk. Please allow proper social distancing with other campers. The bathroom / shower house is cleaned regularly but please use at your own risk. Payments for number of nights stayed is due at the beginning of your stay.

All campers will abide by the following:

1. Stay at the campground at your own risk. Each site and its contents are not sanitized after use.
2. Do not use bathroom / shower house and other public areas if you have symptoms of COVID-19 (cough fever, difficulty breathing etc.)
3. Allow proper distancing and space near the bathroom / shower house area.
4. Please allow proper social distancing of at least 6 feet between other campers and visitors.
5. Payments must be dropped off below for the number of nights you stay before you stay at your site. Additional unplanned nights must be paid right away.
6. Please restrict the use of your individual campsite to only those in your immediate household.
7. Please be respectful of other campers and surrounding areas.
8. Please report any misconduct to the campground attendant.
9. Please clean up after your dogs and they must be on leashes.
10. Continue to follow Minnesota Department of Health Guidelines for up to-date information

VEHICLES AND PARKING: Maximum of One RV and One Vehicle per site. All Additional vehicles, including boats, shall park in Visitor Parking areas. Office staff will direct you to the appropriate parking area. All guests and vehicles must be registered.

I understand, the City of Mountain Lake or staff are not responsible for accidents, injury, loss or damage to campers person or property due to fire, theft, or any other cause.

Camper Signature

Date

CITY OF MOUNTAIN LAKE PURCHASING POLICY

Section I. Purpose

The purpose of this policy is to establish the procedures for purchases made on behalf of the City of Mountain Lake. This policy has the following objectives:

- 1, Ensure that all purchases comply with applicable laws.
- 2, Make the best possible use of tax dollars by purchasing goods and services economically.
- 3, Provide clear and consistent guidelines for the City staff to follow which incorporate basic principles of sound management.

Section II. Purchasing Agent

The City Administrator shall be the chief purchasing agent of the City. The City Administrator is responsible for the city-wide purchasing function and shall have the authority to delegate powers to the City Department Heads for purchasing items within their respective budgets. All such authorized persons are required to coordinate their purchasing with the chief purchasing agent for reporting to the City Council. The City Administrator is responsible for insuring those purchases are reported to the City Council for approval, ratification and/or confirmation. In the City Administrator absence, the Deputy Clerk serves as the chief purchasing agent

Section III. Regular Purchasing Guidelines

City & Utility Department Heads shall have the authority to authorize and/or approve purchases up to \$5,000 based on appropriations contained in their specific departments budget. Purchases over \$5,000 will need City Administrator approval.

Purchasing Limits: The City Administrator shall have the authority to authorize and/or approve purchases up to \$30,000 based on appropriations that exceed city budgets if the purchase is deemed necessary for the City's/ Utilities operation.

Section V. Effective Date

Adopted by the Mountain Lake City Council on the 15th of August 2022

SIGNED:

ATTESTED:

Mike Nelson, Mayor

Michael Mueller, City Administrator

ORDINANCE #4-22

AN ORDINANCE OF THE CITY OF MOUNTAIN LAKE, MINNESOTA, PROVIDING FOR A MORATORIUM ON THE SALE OF THC (tetrahydrocannabinols) PRODUCTS AND THE ISSUANCE OF REGULATIONS AND LICENSES

THE CITY COUNCIL OF THE CITY OF MOUNTAIN LAKE, MINNESOTA, ORDAINS:

Findings and Purpose

This Ordinance hereby establishes a moratorium on the sale of hemp derived THC (tetrahydrocannabinols) food and beverages in order to allow the city time to study the issue and consider licensing, rules, and sales management controls for the sale of hemp derived THC food and beverages, similar to tobacco sales and products, behind the sales counter, checking identifications (ID's), enforcement, compliance and license fees.

The City Council is concerned about the impacts of new THC products that may be permitted as passed by the Minnesota Legislature Chapter 98, Article 13 which made changes to M.S. Section 151. 72 regarding the sale of THC products. The City Council is concerned about the proliferation and expansion of THC products through new THC shops or existing sales outlets and possible hazards to public health, access by minors and lack of State regulation.

As a result of the important licensing issues cited above, the city will consider possible amendments to its official controls, possibly including the zoning code, and related policy and process improvements. The City Council finds that this Ordinance should be adopted to protect the planning process, public health, safety, neighboring properties, economic viability, public assets and general welfare of the city.

Study and Licensing

The City Administrator's Office, Police Department and City Attorney's office in cooperation with other applicable City Departments, is hereby authorized to study to evaluate the impact of THC product sales and to propose such amendments to the city's official controls and other regulatory devices that they deem necessary and advisable.

The City Administrator's Office shall return to the City Council to present an ordinance for regulation of THC products in one year from enactment of this ordinance.

Restrictions

For a period of one (1) year from the date of introduction of this ordinance on August 15, 2022, throughout the City of Mountain Lake:

Prohibition on sales of THC products. No business or establishment shall sell THC products to the public containing more than one milligram of THC. No license shall be allowed or granted

by any city department to authorize or license the sale of THC products containing more than one milligram of THC within any shop or retail establishment within city limits.

In anticipation of completion of State regulations prior to the one (1) year expiration of this ordinance, the City Council may elect to act to conclude this ordinance prior to its scheduled expiration.

Penalty

Any person selling THC products containing more than one milligram within city limits during this moratorium shall be guilty of a misdemeanor.

EFFECTIVE DATE OF ORDINANCE. This Ordinance becomes effective immediately upon its passage.

Adopted by the City Council of the City of Mountain Lake, Minnesota, this 15th day of August, 2022.

Mike Nelson, Mayor

Attest: _____
Michael Mueller, City Administrator



MEMORANDUM

TO: City Council
FROM: City Administrator
DATE: August 15, 2022
RE: Possible Options – THC Regulation

The Minnesota Legislature passed a bill that went into effect to legalize the sale of THC (tetrahydrocannabinols). This legislation was not widely publicized or regulated. Regulatory actions have largely been left to local units of government.

The League of Minnesota Cities is working with partners such as the Minnesota Police Chiefs Association, member cities and others on crafting guidance on THC sales. Attached is a list of Frequently Asked Questions (FAQs) the League has published which provides additional information.

If we were to regulate at this time, we need to establish rules and follow similar licensing and permitting as tobacco and/or liquor sales. Other communities may also use land use as a mechanism for controlling sales of these products. Staff is anticipating some type of standard regulation on licensing and permitting to be completed by the League of Minnesota or by the State Legislature during their next session.

To have adequate time to develop rules (licensing and permitting) or awaiting State regulations, I am recommending enacting a one-year moratorium on the sale of THC products within the City of Mountain Lake containing more than one milligram (trace amount). Current products such as CBD oils are already permitted and sold in Minnesota which contain this trace amount of THC would be exempt. This moratorium could be enacted by the City Council and the ordinance is adopted by a vote of the majority of the members of the Council.

Other possible options are as follows:

- Take no action, leaving the State law, that primarily focuses on the production of hemp-based THC products, as the only applicable restriction(s); thus, allowing any retailers to carry and sell the product to people at least 21 years of age.
- Without a moratorium, draft and adopt land use or licensing regulations as to the points of THC product sales within the community. These would regulate future points of sale and have no effect until codified.

Cities and Regulation of Edible Cannabinoid Products

Published: July 15, 2022

A new law was enacted at the end of the 2022 legislative session that allows certain edible and beverage products infused with tetrahydrocannabinol (THC) to be sold. Since the enactment of the law, the League of Minnesota Cities has been researching and collecting information from state agencies and stakeholders to answer questions pertaining to local regulatory authority, law enforcement, taxing, and employment. The following frequently asked questions (FAQ) aim to provide information to cities on the new law to assist local governments in making decisions related to the law. The League will continually update the information below as necessary.

(Updated July 15, 2022)

Get answers to FAQs regarding the new law allowing certain edible and beverage products containing THC extracted from hemp to be sold.

General information

Q1. What does the new law do?

Q2. Under the new law, where are edible cannabinoids allowed to be sold?

Q3. Could my city's municipal liquor store sell the edible cannabinoid products?

Q4. What regulations are in place for packaging for edible cannabinoids?

Q5. Are these products legal under federal regulations?

Q6. Where do the edible cannabinoid products come from?

Q7. How are the new products taxed?

Enforcement and public safety

Q8. How is the new law enforced?

Q9. What are penalties for someone who violates?

Q10. How do our officers determine if a driver is under the influence of these new products?

Q11. Could cities prohibit the sale of edible cannabinoids entirely?

Q12. Is our city required to adopt regulations under the new law?

City Licensing

Q13. What authority do cities have regarding licensing the sale of edible cannabinoids?

Q14. What types of restrictions should we consider in regulating cannabinoids?

Q15. Can a city add edible cannabinoid products to its existing tobacco licensing program?

Q16. If our city licenses edible cannabinoid products, how much can we charge as a license fee?

Zoning

Q17. What authority do cities have regarding zoning for where the products could be sold?

Q18. Could cities adopt a moratorium prohibiting the sale, manufacturing or, distribution of cannabinoids so it can study the issue?

City employment and personnel issues

Q19. Does the new Minnesota legal cannabinoid law change anything about how we do drug testing for CDL holders?

Q20. Does the new law change anything related to employees who carry a firearm?

Q21. Are there now "acceptable" limits of cannabinoids for non-CDL employees for purposes of drug testing at work (i.e., those we test under state drug and alcohol testing law)?

Q22. Can we still prohibit employees from being under the influence of cannabinoids while at work? Does the League have a model policy with updated language?

Q23. Can employees be in possession of edibles or other cannabinoid products while at work?

Q24. Do we need to change anything in our collective bargaining agreement with regard to discipline of employees who use cannabinoid products?

Q25. Can employees use cannabinoid products off-duty?

Q26. How does this impact the requirements of the Drug-Free Workplace Act?

Q27. Should my city still continue to include marijuana as a pre-employment panel screen for my Non-DOT employees?

General information

Q1. What does the new law do?

A1. It is now legal to sell certain edibles and beverages infused with tetrahydrocannabinol (THC), the cannabis ingredient extracted from hemp.

The new law was passed by the Legislature as part of Chapter 28. Article 13 makes several changes to [Minnesota Statutes, section 151.72](#) regarding the sale of certain cannabinoid (CBD) products. The changes took effect on July 1.

The new law amends the scope of sale of any product that contains cannabinoids extracted from hemp and that is an edible cannabinoid product or is intended for human or animal consumption.

Previous law authorized a product containing nonintoxicating cannabinoids to be sold, but the authority to sell edible CBD products was unclear. The new law expands the authority to include nonintoxicating cannabinoids, including edible cannabinoid products, provided they do not contain more than 0.3% of any THC. An edible cannabinoid product also cannot exceed more than five milligrams of any THC in a single serving, or more than a total of 50 milligrams of any THC per package.

Q2. Under the law, where are edible cannabinoids allowed to be sold?

A2. The new law does not limit where edible cannabinoids products may be sold. However, certain businesses by their nature maybe be limited on their ability to sell the products. Liquor stores, for example, are limited to selling specific items set by [Minnesota Statute, section 340A.412, subd. 14](#). The Alcohol and Gambling Enforcement Division (AGE) of the Minnesota Department of Public Safety has advised the League of Minnesota Cities that products containing CBD, hemp, or THC are not allowed for sale at an exclusive liquor store.

Q3. Could my city's municipal liquor store sell the edible cannabinoid products?

A3. Liquor stores are limited to selling specific items set by [Minnesota Statute, section 340A.412, subd. 14](#). The Alcohol and Gambling Enforcement Division (AGE) of the Minnesota Department of Public Safety has advised the League of Minnesota Cities that products containing CBD, hemp, or THC are not allowed for sale at an exclusive liquor store. AGE has advised LMC that CBD, hemp, or THC infused beverages are not intended to be mixed with alcoholic beverages and are not considered soft drinks. Due to this guidance, LMC recommends cities refrain from selling such products at their municipal liquor stores.

Q4. What regulations are in place for packaging for edible cannabinoids?

A4. Along with testing and labeling requirements, an edible cannabinoid must meet several requirements, including that it:

- Not bear the likeness or contain cartoon-like characteristics.
- Not be modeled after a brand of products primarily consumed or marketed to children.
- Not be made by applying an extracted or concentrated hemp-derived cannabinoid to a commercially available candy or snack food item.
- May not contain an ingredient, other than a hemp-derived cannabinoid, that is not approved by the federal Food and Drug Administration.
- May not be packaged in a way that resembles any commercially available food product.
- Must not be packaged in a container that could reasonably mislead any person to believe that it contains anything other than an edible cannabinoid product.

Q5. Are these products legal under federal regulations?

A5. The 2018 Farm Bill made several changes to federal law related to hemp. Under the law, hemp was removed from the controlled substance act, including derivatives, extracts, and cannabinoids, provided those substances contained less than 0.3% THC concentration. Pursuant to the Farm Bill, Minnesota has legalized the production of hemp through its [industrial hemp program](#).

Although hemp extracts that meet the mandated THC level are no longer controlled substances, the Farm Bill did not alter the authority of other federal agencies, including the Food and Drug Administration (FDA) from regulating hemp and hemp byproducts. Under current FDA regulations, CBD or THC products cannot be sold as a dietary supplement and cannot be added to food for humans or animals.

Q6. Where do the edible cannabinoid products come from?

A6. Under current law, these products can be manufactured in Minnesota but also imported from other states. Growing hemp in Minnesota is governed by the Department of Agriculture, though the MDA Hemp Program does not regulate cannabis extracts, development and manufacturing of cannabis extracts, or the retail and marketing of cannabinoid products. Cities may want to consider zoning implications for manufacturing and production of cannabinoid products.

Q7. How are the new products taxed?

A7. It is the understanding of LMC that edible cannabinoid products legalized under the new law are subject to Minnesota sales tax. LMC is waiting for more guidance from the Minnesota Department of Revenue to determine if any exemptions apply. The new law does not authorize cities to tax the products in their communities, however LMC is waiting on more information

[Return to top of page](#)

Enforcement and public safety

Q8. How is the new law enforced?

A8. The Minnesota Board of Pharmacy has regulatory authority over drug products that are implicitly or explicitly intended for human or animal consumption. This includes products regulated in the new law. If a product does not meet all the requirements of the new law, the product may be considered **misbranded or adulterated**. The sale of a misbranded or adulterated product is a **misdemeanor-level crime** which is to be prosecuted by the **county attorney** where the offense took place. Questions regarding whether a specific product deviates from the requirements of the new law should be forwarded to the **Minnesota Board of Pharmacy**.

In addition, the new law limits the sale of CBD and THC products to persons over the age of 21. The sale of CBD and THC products to a person under the age of 21 is a **misdemeanor-level crime** which is to be prosecuted by the **county attorney** where the offense took place. Cities will need to work with local law enforcement and the county attorney to determine how to enforce this requirement.

If cities desire to further regulate CBD and THC products within their jurisdiction, they will need to work with their city attorney to adopt local regulations.

The League is working with the Minnesota Chiefs of Police Association and Minnesota Sheriff's Association to understand potential implications for law enforcement and identify additional questions pertaining to the enforcement of these new products along with employment related questions for law enforcement.

Q9. What are penalties for someone who violates?

A9. A violation of the new law is a **misdemeanor**. In most cases, the **county attorney** is charged with prosecuting these violations.

Q10. How do our officers determine if a driver is under the influence of these new products?

A10. The new law does not change the current rules relating to driving under the influence of a cannabinoid. Officers should use the same process to determine sobriety as they have used if they suspected a driver was under the influence of marijuana.

Q11. Could cities prohibit the sale of edible cannabinoids entirely?

A11. In most states that have adopted adult use cannabis legislation, local governments are given the option to either opt-in or opt-out of cannabis in their communities. This framework helps to maintain local control of the cannabis issue. The new Minnesota law does not provide such an option. Therefore, the new law makes the new CBD products legal in every city throughout the state.

Without a clear opt-out option, the question as to whether a city could completely prohibit the sale of edible cannabinoids is an open question. One potential approach would be to follow the Minnesota House Research's suggestion to LMC that it may be possible for a city to classify CBD edibles containing THC as an intoxicating cannabinoid and therefore would not be allowed under the new law.

Arguments have also been made that a city may be able to prohibit the sale of edible cannabinoid products under its authority to provide for the health safety and welfare of its community. If a city were to attempt to prohibit edible cannabinoids under this authority, it would need to work with its city attorney to develop findings that clearly show the dangers of edible cannabinoid products and the need to prohibit the products. Cities may want to look at communities that have banned the sale of flavored tobacco products as a model for such prohibitions.

Q12. Is our city required to adopt regulations under the new law?

A12. The new law does not require cities to take action in regulating the new products. If a city chooses not to adopt additional regulations, the sale and production of these new products will be governed by the city's existing zoning and other regulations. In addition, the new law gives local law enforcement power to enforce violations as a misdemeanor.

[Return to top of page](#)

City licensing

Q13. What authority do cities have regarding licensing the sale of edible cannabinoids?

A13. A city's authority to license comes from either a specific grant of authority from the Legislature or from its authority to provide for its general health, safety, and welfare. When a city official proposes local licensing of any activity or occupation, a city first must determine whether the state already licenses that activity and, if so, whether the law forbids or allows a local license.

Q14. What types of restrictions should we consider in regulating cannabinoids?

A14. If a city decides to regulate edible cannabinoids or other CBD or THC products, the types of regulations can vary from city to city. Some items a city may consider when drafting these regulations include:

- What areas of the city edible cannabinoids may be sold or manufactured or distributed.
- What business should be allowed to sell edible cannabinoids.
- Age of person selling the product.
- Location of products within retail establishment.
- Pop-up sales.
- Transient merchants.
- Vending machines.
- Distance from other uses (schools, parks, residential, etc.).
- Distance between retailers.
- Delivery services.
- Online sales.
- Limit number of establishments within the city.
- Age verification.
- Hours.
- Background checks.

Q15. Can a city add edible cannabinoid products to its existing tobacco licensing program?

A15. The requirements and legal authority for tobacco products are unique to those products. While some aspects of tobacco regulations may be used when regulating edible cannabinoid products, the products and the authority to regulate them are quite different. If a city chooses to license edible cannabinoid sellers, it would be best to do so separately from tobacco regulations or be sure to carefully draft new language in an existing ordinance that follows the unique requirements of the new law.

Q16. If our city licenses edible cannabinoid products, how much can we charge as a license fee?

A16. When setting fees, cities should consider a number of things. First, cities should not view municipal licensing as a significant source of revenue. License fees must approximate the direct and indirect costs associated with issuing the license and policing the licensed activities. License fees that significantly exceed these costs are considered unauthorized taxes.

This means a license fee may not be so high as to be prohibitive or produce any substantial revenue beyond the actual cost to issue the license and to supervise, inspect, and regulate the licensed business.

[Return to top of page](#)

Zoning

Q17. What authority do cities have regarding zoning for where the products could be sold?

A17. Nothing in the new law limits a city's zoning authority related to CBD and THC products. No Minnesota court has interpreted the limits on zoning authority in this context, but at least one court in another state has ruled that a state law related to cannabis did "not nullify a municipality's inherent authority to regulate land use under [state] law so long as the municipality does not prohibit or penalize all medical marijuana cultivation . . . and so long as the municipality does not impose regulations that are unreasonable and inconsistent with regulations established by state law." *DeRuiter v. Township of Byron*, 505 Mich. 130, 949 N.W.2d 91 (2020). It is unknown if a Minnesota court would come to the same conclusion.

Cities should be thoughtful and intentional about how CBD and THC zoning affect their communities and work with their city attorney to determine what, if any, zoning restrictions should be adopted. Cities will need to consider not only zoning regulations related to retail sales of CBD and THC products but also the manufacturing and production of the products within the city. Unless specifically differentiated in a zoning ordinance, a city's general manufacturing and production zoning provisions will likely apply to CBD and THC production as well.

Q18. Could cities adopt a moratorium prohibiting the sale, manufacturing or, distribution of cannabinoids so it can study the issue?

A18. A moratorium is a tool cities use to pause specific uses in order that the city may study the issue in anticipation of future regulations. A moratorium is limited to a period of one year. To adopt a moratorium, a city must follow the procedures in Minnesota Statute, section 462.352, subd. 4. The statute specifies the specific instances where a city may adopt a moratorium. If a city were to adopt a moratorium prohibiting the sale or manufacturing of edible cannabinoid products, it should work with its city attorney to clearly state the legal justification for the moratorium.

If a city does adopt a moratorium, it must actually review and study the issue or meet one of the other requirements of the statute. More information on moratoriums can be found in the [LMC Zoning Guide for Cities](#).

City employment and personnel issues

Q19. Does the new Minnesota legal cannabinoid law change anything about how we do drug testing for CDL holders?

A19. No, cities with positions requiring an employee to hold a commercial driver's license (CDL) will recall these positions are regulated by federal law, and those regulations are supervised by the Federal Department of Transportation (DOT). Federal law preempts state law related to cannabinoid use; in fact the DOT states in its [DOT Recreational Marijuana Notice](#) it does not authorize the use of Schedule I drugs, including marijuana, for any reason. As a result, cities should continue to follow their drug-testing procedures related to CDL holders and may enforce prohibitions against any use of cannabinoids for CDL holders, regardless of state law protections.

Cities can find more information on the effects of the new law on drug testing in the [LMC Drug and Alcohol Testing Toolkit](#), starting on page 22.

Q20. Does the new law change anything related to employees who carry a firearm?

A20. No. Public safety employees who carry a firearm cannot lawfully use cannabis under federal law. Federal law prohibits cities from providing firearms or ammunition to an employee it knows or has reason to think is using cannabis.

Q21. Are there now "acceptable" limits of cannabinoids for non-CDL employees for purposes of drug testing at work (i.e., those we test under state drug and alcohol testing law)?

A21. There isn't a clear answer, since THC can remain in the body for several weeks after usage (and long after any intoxicating or impairing effects have since disappeared), so positive test results may not indicate any wrongdoing on the employee's part and may just be evidence of an employee's lawful actions done outside of work. The League of Minnesota Cities recommends that employers thoroughly document any suspicions of an employee being under the influence and to work closely with their city attorney(s) before taking any action against the employee. With this new area of law, a city may want to avoid relying on the results of traditional tests that detect metabolites remaining in a person's body (for many days or weeks after using marijuana) and instead focus on implementing reasonable-suspicion drug-testing protocols to detect marijuana intoxication based on behavioral observations. Keep in mind, employers may prohibit all employees from being under the influence while the employee is working. That would include employees who operate vehicles. Employers may want to revise their policies to clarify that employees still may not be under the influence of cannabis, legal or otherwise, while at work.

The [National Drug-Free Workplace Alliance](#) offers a toolkit to help employers work through the complex and confusing issue of marijuana and the workplace.

Q22. Can we still prohibit employees from being under the influence of cannabinoids while at work? Does the League have a model policy with updated language?

A22. Yes, employers can continue to prohibit employees from being under the influence of cannabinoid products, including edibles, while at work. Although employers' obligations and restrictions related to marijuana use vary widely across the states, there is no law we are aware of that requires employers to allow cannabinoid use during work hours or to allow an employee to report to work impaired. Thus, employers may continue to maintain drug-free policies at the workplace and discipline employees who use cannabinoids during working hours or who report to work impaired. In fact, one could argue that under the [Occupational Safety and Health Administration's \(OSHA\) General Duty Clause](#) of the Occupational Safety and Health Act, employers are required to furnish a workplace free from recognized hazards that are likely to cause serious physical harm. This provision of the Act is typically used in accident cases where toxicology screens are positive.

OSHA's new electronic recordkeeping rule, [clarified on 10/11/2018](#), states "If the employer chooses to use drug testing to investigate the incident, the employer should test all employees whose conduct could have contributed to the incident, not just employees who reported injuries," with respect to using drug testing to evaluate the root cause of a workplace incident that harmed or could have harmed employees. Thus, if a city has a non-DOT drug-testing policy in place, a protocol following this guidance is important.

The League has a [Non-DOT Drug and Alcohol Testing and Drug-Free Workplace Act model policy](#) that has been updated initially, and will be continually updated as the League learns more.

Q23. Can employees be in possession of edibles or other cannabinoid products while at work?

A23. Cities may enact policies prohibiting employees from bringing cannabinoid products, including edibles, to work.

Q24. Do we need to change anything in our collective bargaining agreement with regard to discipline of

employees who use cannabinoid products?

A24. No, but ensure your city's drug-testing policy has been updated and your supervisors are trained on the behavioral signs and symptoms associated with impairment. Of course, if the collective bargaining agreement includes language that policy changes need to be negotiated, then there would need to be a meeting with the union if the city's policy changes.

Q25. Can employees use cannabinoid products off-duty?

A25. It depends. Certain types of employees, such as law enforcement officers and other employees issued firearms and ammunition as part of their jobs, are subject to regulations from the federal Bureau of Alcohol, Tobacco and Firearms, which prohibits firearms and ammunitions to be given to individuals who do or are believed to use illegal drugs. As noted above, city positions required to hold a commercial driver's license are subject to Department of Transportation regulations and are not authorized for the use of Schedule I drugs, including marijuana, for any reason. Thus, these types of employees could be prevented from using cannabinoid products both on and off duty. Other employees who are not subject to that or other federal regulations would likely be able to use cannabinoid products while they are off duty, as there is nothing under Minnesota law which prohibits certain classes of employees from using cannabinoid products off duty, as long as they are not impaired at work.

If there are any questions regarding whether an employee could be prevented from using cannabinoid products while off-duty due to federal regulations, please consult your city attorney before any action is taken.

Q26. How does this impact the requirements of the Drug-Free Workplace Act?

A26. It does not. The Drug-Free Workplace Act of 1988 (DFWA) requires federal grantees and contractors to implement a drug-free workplace policy and establish a drug-free awareness program as a precondition for receiving a federal grant or a contract. However, the DFWA does not require covered employers to test employees for drugs or terminate them for drug-related violations, so the new Minnesota state law does not impact the DFWA directly. Minnesota law allows employers to prohibit employees from bringing legal cannabinoid products to work and permits employers to prohibit employees from being under the influence while at work. It would be best practice for cities with drug-free work policies to keep those in effect. If a city wishes to do so, it can update its policy to include lawful cannabinoid products within its scope.

Q27. Should my city still continue to include marijuana as a pre-employment panel screen for my Non-DOT employees?

A27. That is for each city to decide for itself. Because currently there are no devices or blood tests available that measure marijuana impairment, and because a best practice approach for Non-DOT marijuana drug testing is to base testing on behavioral observations, some employers are excluding marijuana from their pre-employment Non-DOT drug screens. Some states even prohibit an employer from refusing to hire an applicant simply because of a positive drug test, but Minnesota is currently not one of these states at this time. Any city which chooses to continue to test for cannabinoids for Non-DOT positions must be aware of the fact that these substances may remain in an individual's system for weeks after the impairing effect of the drug has worn off. Thus, it will be difficult, if not impossible, to determine whether the positive test indicates usage in violation of the city's drug-free workplace policy or indicates lawful usage during an employee's time-off from work. Cities should consult with their city attorneys prior to taking any action based upon a positive drug test for cannabinoids.

[Return to top of page](#)

Your LMC Resource

Research & Information Service staff members are ready to help you apply their broad knowledge to the issues you're dealing with today.

[Access online form to submit a question](#), or call us: (651) 281-1200 or (800) 925-1122