

# FY 2022 City of Oak Grove Budget



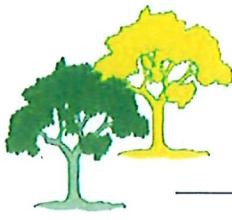
**CITY OF OAK GROVE**  
2110 S. BROADWAY  
OAK GROVE, MO 64075  
816-690-3773  
[WWW.CITYOFOAKGROVE.COM](http://WWW.CITYOFOAKGROVE.COM)

**"COME GROW WITH US"**

**JAN 1 – DEC 31, 2022**

**CITY OF OAK GROVE**

**ANNUAL BUDGET**  
**JAN – DEC 2022**



## CITY OF *Oak Grove*

2110 S. Broadway • Oak Grove, Missouri 64075 • (816) 690-3773 • Fax (816) 690-8478

December 6th, 2021

Mayor Webb and Members of the Board,

I am grateful for the opportunity to present the 2022 Proposed Budget for the City of Oak Grove for your input, review, and consideration. The proposed budget reflects the City's commitment to provide high quality services, maintain a strong financial position, and to continue to invest in the City's future.

The 2021 Budget was developed amidst the uncertainty of the COVID-19 pandemic. As a result, staff took a conservative and measured approach to the 2021 Budget. However, for a variety of reasons the past 12 months have demonstrated that the City is in a much more stable and positive financial position. The positive financial position is largely due to increased consumer spending, new businesses opening, strong residential growth, Jackson County legislative approved allocation of federal Coronavirus Aid, Relief, and Economic Security (CARES) act monies, and a one-time payment of back taxes.

The City's financial system operates on a modified cash basis for both governmental and enterprise type activities through 8 specific funds. The modified cash basis of accounting accounts for and records revenue when it is received/collected, and when expenses are paid. Governmental activities include most of the City's services such as public safety, public works, parks and recreation, and general administration. Sales taxes, property taxes, and fees and charges finance governmental activities. Enterprise activities include the City's water and wastewater operations. These activities are financed through user fees. The proposed budget also includes a new fund to account for ARPA monies.

Please see below for a summary of the 2022 Proposed Budget by fund.

### **General Fund:**

The General Fund is the City's main operating fund and accounts for all governmental expenses unless specifically committed to another fund. In 2019 the city received approx. \$500,000 in CARES funding and in 2021 the city received approx. \$345,000 in back taxes.

2022 projected revenues are budgeted at \$4,933,850, or about 1% increase over 2021 budget. Excluding the one-time payment of back taxes, the 2022 projected revenues are about 8.5% higher. This growth is driven by a 15% growth in sales tax revenues from 2020 to 2022. The increase in sales tax receipts can be attributed to new businesses, growth in existing businesses, and inflationary pressures.

Expenses are budgeted at \$5,284,075, or about 5% increase over the 2021 budget. The projected increase includes 1 additional police officer and 1 part-time animal control/code enforcement officer.

The proposed budget includes the allocation of \$350,000 in GF reserves for mill and overlay program.



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### **Transportation Fund:**

The Transportation Fund accounts for revenues generated by a  $\frac{1}{2}$  cent sales tax. The fund is utilized for street repair, personnel costs, signage, right-of-way maintenance, and equipment upkeep.

In 2022, the overall revenues are budgeted at \$693,150, or about 16% higher than 2021 budget. The projected increase in revenues is attributed to an increase in sales tax receipts and impact fees related to new development.

The projected expenses are budgeted at \$777,766, or about a 23% increase over the 2021 budget. The proposed budget doubles the capital outlay budget dedicated to mill and overlay from \$100,000 in 2021 to \$200,000 in 2022.

### **Debt Service Fund:**

The Debt Service Fund accounts for monies received from taxes for the repayment of the City's General Obligation Bonds used to finance capital improvements. The Debt Service Fund is financed through property taxes and an interfund transfer from the General Fund. The projected 2022 revenues are budgeted at \$523,800 or about 2% higher than the 2021 budget. Excluding expenditures related to refinancing the proposed expenditures are about 2% higher than 2021 budget.

### **Water Utility Fund:**

The Water Fund accounts for revenues and expenditures generated from water service and usage charges. The revenue is used to fund the operations and maintenance of the Water Utility. The utility serves approximately 3,200 customers accounts. Water is purchased wholesale from the City of Independence Water Utility. Oak Grove maintains and operates the water distribution network including two water towers, meters, and underground infrastructure.

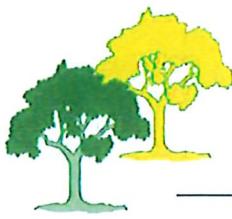
The 5-year water rate plan developed by the City's engineering consult, Olsson Associates, recommended a 4.5% rate increase in Water and Sewer Rates in 2020. However, due to the global pandemic and the economic fallout. The city did not increase rates in 2020 or 2021. The utility spent down fund balance in both 2020 and 2021.

The proposed 2022 budget reflects a 5% increase in budgeted revenues including a 3.5% rate increase. Total revenues are budgeted \$1,845,150. The proposed expenditures are flat year-to-year at \$1,845,006. The fund is not projected to utilize fund balance in 2022.

### **Wastewater Utility Fund:**

The Wastewater Fund accounts for revenues and expenditures generated from sewer service and usage charges. The revenue is used to fund the operations and maintenance of the Sewer Utility. Oak Grove currently treats all wastewater influent at the City's Wastewater Treatment Facility.

The proposed 2022 budgeted revenues are \$2,033,560 or a 9% increase over the 2021 budgeted revenues. The increase is due to increased fees generated from new development. The proposed budget



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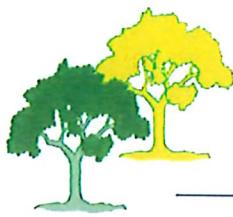
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does not include a proposed rate increase. Total expenses are budgeted at \$2,601,618 including \$600,000 for capital expenses. This planned use of fund balance will reduce reserves by \$567,968 leaving \$793,536 in remaining funds.

**Capital Improvement Fund:**

The City of Oak Grove imposes a  $\frac{1}{4}$  cent sales tax for the Capital Improvement Fund. Projected revenues for 2022 are \$340,500 while expenditures are budgeted at \$598,650. The following items are budgeted:

Department	Item	Summary/Justification	Project Location	Estimated Amount (\$)
Public Safety	12 AES Compatible Mobile Radios	Upgrade/Comply with Federal AES req.	Police vehicles & HQ	\$66,000
Public Safety	Police Vehicle & Equipment	Rotation of aging vehicle fleet	Police HQ	\$46,000
Public Safety	Mobile Data Terminals (MDT)	Replace aging equipment and capability	Police vehicles & HQ	\$32,000
Public Safety	Eotech & Hard Sights/Uppers	Complete LESO Rifle Project all 20 guns	Police HQ	\$4,000
Parks	Equipment Lease	mower & equipment replacement program	Grounds	\$35,000
Pool	Add Shade Structures	patron requests	Pool	\$30,000
Parks	Pickleball Court + Amenities	5 picnic tables, 2 park signs, 2 trash cans	Webb Park (4 tables - Frick)	\$25,000
Parks	Park Improvements	Various Potential Projects	Various	\$135,000
Public Works	Asphalt Overlay	This program includes work necessary to maintain and preserve existing streets to prevent these streets from failing.	Various	\$75,000
Public Works	Bobcat Off Lease Purchase	2018 Contract for lease to purchase Bobcat and this would pay off the lease and allow PW to own this Bobcat.	PW	\$30,000
Public Works	Flat Bed Replacement	Current flatbed on truck is rusted through along with hydraulic problems.	PW	\$12,000



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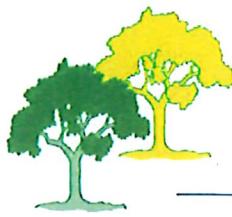
Public Works	Trailer Mounted Valve Exerciser	This would allow PW crews to systematically exercise water valve to keep them from seizing up.	Various	\$8,000
Public Works	Skid Steer Trailer	Allow easy transport of skid steer to jobsites	PW	\$8,000
Public Works	PW North Gates	Replace swinging gates with actuators at north Public Works facility	1200 N Broadway	\$14,000
Codes	Building Official Vehicle	Current vehicle is 2008 former Police Charger with significant maintenance issues.	PW	\$26,000
Emergency Management	Mobile and Handheld Radios (2)	Per 50% EMPG-ARPA Grant	Public Safety Center	\$12,150
Emergency Management	New Outdoor Warning Siren	Improve outdoor warning siren coverage	Jake's Crossing	\$36,000
Emergency Management	Paint Radio tower	Required maintenance on tower. Current paint is failing, and primer is showing.	Public Safety Center	\$4,500
			<b>Total</b>	<b>\$598,650</b>

**Stormwater Fund:**

It is projected that the 2022 beginning balance of the Stormwater Fund will be \$51,009. The fund balance is a result from the 1/8 cent sales tax that was imposed until it was changed in 2008. With the redirection of the sales tax, this fund no longer has a source of revenue beyond interest income of \$100. The 2022 Proposed Budget includes expenditures of \$51,109 for storm drainage work.

**Street Improvement Fund:**

It is projected that the 2022 beginning balance of the Street Improvement Fund will be \$155,509. The fund no longer has a source of revenue beyond interest income of approximately \$300. The 2022 Proposed Budget includes expenditures of \$155,509 for street repair and maintenance.



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**ARPA Fund:**

To account for revenues specifically allocated to the City of Oak Grove under the American Rescue Plan Act (ARPA) the proposed budget includes the creation of new fund to account for approximately \$1,666,000 in total ARPA monies. A more specific spending plan will be presented to the BOA at a future date.

**Summary and Acknowledgements:**

The 2022 Proposed Budget is one of the most important policy documents adopted by the Board of Alderman. The budget reflects the Mayor, Board of Aldermen, and Staff's commitment to provide excellent public service, high quality amenities, financial stability, and strategic investments for the future of Oak Grove.

The 2022 Proposed Budget includes projected revenues of \$11,203,673 while overall expenditures are budgeted at \$13,504,179.

I want to thank the entire staff for their tireless efforts during the budget process but also for their commitment, professionalism, and dedication to the City of Oak Grove every day.

Sincerely,

Matthew Randall  
City Administrator

**TOTAL BUDGET**

**ALL FUNDS**

## REVENUE AND EXPENDITURE SUMMARY

CITY OF OAK GROVE	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
<b>REVENUES</b>					
General Fund	4,455,906	4,877,827	5,308,894	4,882,559	4,933,850
Transportation Fund	679,790	579,682	694,110	595,500	693,150
Water Fund	1,695,143	1,706,980	1,776,000	1,756,942	1,845,150
Sewer Fund	1,890,455	1,880,573	1,973,743	1,865,533	2,033,650
General Obligation Debt	627,534	4,540,396	468,210	512,322	523,800
Capital Improvement Fund	292,038	297,381	335,500	300,765	340,500
Storm Water Fund	688	557	105	250	100
Street Improvement Fund	834	746	360	600	300
ARPA Fund	0	0	833,173	0	833,173
<b>TOTAL REVENUES</b>	<b>9,642,388</b>	<b>13,884,142</b>	<b>11,390,095</b>	<b>9,914,471</b>	<b>11,203,673</b>
<b>EXPENDITURES</b>					
General Fund	5,337,694	4,416,554	4,773,884	5,013,048	5,284,075
Transportation Fund	593,582	550,921	617,905	631,796	777,766
Water Fund	1,899,073	1,764,088	1,839,660	1,844,209	1,845,006
Sewer Fund	1,735,847	3,610,477	3,608,851	4,985,479	2,601,618
General Obligation Debt	644,438	4,549,557	463,350	4,357,322	523,800
Capital Improvement Fund	187,531	229,324	450,000	574,500	598,650
Storm Water Fund	130	129,303	9,500	60,285	51,109
Street Improvement Fund	0	70,139	22,000	204,742	155,809
ARPA Fund	0	0	0	0	1,666,346
<b>TOTAL EXPENDITURES</b>	<b>10,398,294</b>	<b>15,320,363</b>	<b>11,785,150</b>	<b>17,671,381</b>	<b>13,504,179</b>

# **GENERAL FUND**

## REVENUE AND EXPENDITURE SUMMARY

GENERAL FUND	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
<b>REVENUES</b>					
Property tax	681,711	708,693	708,050	680,000	729,000
Sales tax	2,160,938	2,181,303	2,447,400	2,231,809	2,497,850
Gasoline Tax	211,094	197,839	206,000	210,000	220,000
Intergovernmental	100,360	534,086	186,100	100,000	116,000
Franchise tax	565,370	528,911	891,444	877,500	535,000
License, fees, and permits	175,983	194,511	252,300	243,000	237,500
Charges for services	204,486	211,842	310,000	215,500	289,000
Court costs and fines	161,523	104,860	112,500	160,750	112,500
Other	163,033	193,167	187,100	159,000	189,000
Investment income	31,407	22,615	8,000	5,000	8,000
<b>TOTAL REVENUES</b>	<b>4,455,906</b>	<b>4,877,827</b>	<b>5,308,894</b>	<b>4,882,559</b>	<b>4,933,850</b>
<b>EXPENDITURES</b>					
Mayor & Board of Aldermen	8,908	21,085	11,025	15,025	14,400
City Administration	302,279	411,158	684,428	692,808	792,977
Building & Zoning	90,111	164,001	128,120	174,515	204,417
Municipal Court	169,923	169,856	182,521	182,874	184,079
Public Safety	1,660,310	1,665,732	1,748,750	1,849,560	1,966,424
Emergency Management	42,867	46,778	51,050	57,750	57,750
Parks and Recreation	1,039,655	864,213	988,300	1,034,546	1,053,578
Pool	180,280	178,578	185,745	213,300	213,300
Senior Services	66,459	52,635	71,675	70,400	85,900
Interfund Transfer	400,000	375,000	250,000	250,000	225,000
2016 COP Fund	1,376,903	467,518	472,270	472,270	486,250
<b>TOTAL EXPENDITURES</b>	<b>5,337,694</b>	<b>4,416,554</b>	<b>4,773,884</b>	<b>5,013,048</b>	<b>5,284,075</b>
REVENUES over (under) Expenditures	(881,788)	461,273	535,010	(130,489)	(350,225)
<b>Fund Balance at beginning of year</b>	<b>3,730,022</b>	<b>2,848,234</b>	<b>3,309,507</b>	<b>2,869,847</b>	<b>3,844,517</b>
<b>FUND BALANCE - ENDING</b>	<b>2,848,234</b>	<b>3,309,507</b>	<b>3,844,517</b>	<b>2,739,358</b>	<b>3,494,292</b>
<b>RESTRICTED FUNDS</b>	<b>1,279,571</b>	<b>670,555</b>	<b>582,546</b>	<b>582,546</b>	<b>582,546</b>
<b>AVAILABLE FUND BALANCE</b>	<b>1,568,663</b>	<b>2,638,952</b>	<b>3,261,971</b>	<b>2,156,812</b>	<b>2,911,746</b>

**GENERAL FUND REVENUES**

	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
<b>PROPERTY TAXES</b>					
Real Estate	510,478	543,707	541,950	518,000	546,000
Personal Property	94,866	96,230	95,000	90,000	105,000
M & M Replacement	23,667	20,064	24,000	20,000	24,000
Railroad Utility	22,474	24,684	24,000	22,000	24,000
Financial Institution	1	0	0	0	0
Delinquent Taxes and Penalties	30,225	24,008	23,100	30,000	30,000
<b>TOTAL PROPERTY TAXES</b>	<b>681,711</b>	<b>708,693</b>	<b>708,050</b>	<b>680,000</b>	<b>729,000</b>
<b>SALES TAX</b>					
1/2 Cent Sales Tax	610,055	628,265	695,000	630,747	709,425
1/2 Cent Sales Tax - Redirected	578,274	577,953	650,500	598,613	664,275
Vehicle Sales Tax & Fees	106,378	108,136	124,600	105,431	126,475
Park Sales Tax	288,752	288,975	326,800	298,404	333,400
2016 1/2 Cent Sales Tax	577,479	577,974	650,500	598,613	664,275
<b>TOTAL SALES TAX</b>	<b>2,160,938</b>	<b>2,181,303</b>	<b>2,447,400</b>	<b>2,231,809</b>	<b>2,497,850</b>
<b>GASOLINE TAX</b>					
	211,094	197,839	206,000	210,000	220,000
<b>TOTAL GASOLINE TAX</b>	<b>211,094</b>	<b>197,839</b>	<b>206,000</b>	<b>210,000</b>	<b>220,000</b>
<b>INTERGOVERNMENTAL</b>					
D.A.R.E. Grant	69,204	0	140,000	69,000	75,000
Miscellaneous Grants	0	4,191	4,600	0	10,000
Law Enforcement Grant	0	9,919	0	0	0
SEMA EMPG Grant	16,768	16,500	16,500	16,500	16,500
Sni-Valley EMO Reimbursement	14,388	10,791	25,000	14,500	14,500
Bond Proceeds - 2016 COP	0	0	0	0	0
Cares Act	0	492,685	0	0	0
<b>TOTAL INTERGOVERNMENTAL</b>	<b>100,360</b>	<b>534,086</b>	<b>186,100</b>	<b>100,000</b>	<b>116,000</b>
<b>FRANCHISE TAX</b>					
Cable Franchise	51,230	55,180	59,444	47,500	50,000
Telephone Franchise	74,580	50,449	404,000	395,000	50,000
Electric Franchise	351,827	345,505	347,500	350,000	350,000
Natural Gas Franchise	87,732	77,777	80,500	85,000	85,000
<b>TOTAL FRANCHISE TAX</b>	<b>565,370</b>	<b>528,911</b>	<b>891,444</b>	<b>877,500</b>	<b>535,000</b>
<b>LICENSES, FEES, &amp; PERMITS</b>					
Occupation License	18,053	18,355	18,500	20,000	18,500
Motor Vehicle License	25,335	27,114	26,600	25,000	26,000
Cigarette Taxes	32,851	37,376	38,200	38,000	38,000
Building Permits	97,844	103,666	160,000	160,000	150,000
Erosion Control Fee	1,900	8,000	9,000	0	5,000
<b>TOTAL LICENSE, FEES, &amp; PERMITS</b>	<b>175,983</b>	<b>194,511</b>	<b>252,300</b>	<b>243,000</b>	<b>237,500</b>
<b>CHARGES FOR SERVICES</b>					
Pool Admissions	83,404	88,955	138,000	90,000	135,000
Pool Concessions	17,640	22,458	12,000	22,000	15,000
Park Income	16,282	14,840	16,000	17,500	16,000
Park Concessions	47,812	50,415	100,000	48,500	85,000
Festivals	0	0	0	0	0
Tower Lease	21,008	20,044	20,000	19,000	20,000
Swim Team Income	135	0	0	0	0
Fieldhouse Deposits	1,325	2,700	0	1,000	0
Fieldhouse Income	14,010	10,880	20,000	14,500	15,000
Fieldhouse Equipment	2,870	1,550	4,000	3,000	3,000
<b>TOTAL CHARGES FOR SERVICES</b>	<b>204,486</b>	<b>211,842</b>	<b>310,000</b>	<b>215,500</b>	<b>289,000</b>

**GENERAL FUND REVENUES**

	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
<b>COURT COSTS &amp; FINES</b>					
Court Fines	139,667	89,018	95,000	140,000	95,000
Court Costs	10,273	5,876	6,600	10,000	6,600
Officer Training	1,683	982	1,200	1,000	1,200
Crime Victim Compensation	183	181	200	0	200
Police Reports	1,551	1,598	1,500	1,500	1,500
Dog Fines	3,493	4,470	4,000	4,500	4,000
Animal License & Permits	1,195	1,160	1,600	1,250	1,600
DWI/Drug Offense Reimbursement	1,775	594	1,200	1,500	1,200
Inmate Security Income	1,705	981	1,200	1,000	1,200
Domestic Violence	0	0	0	0	0
<b>TOTAL COURT COSTS &amp; FINES</b>	<b>161,523</b>	<b>104,860</b>	<b>112,500</b>	<b>160,750</b>	<b>112,500</b>
<b>OTHER REVENUE</b>					
Miscellaneous Income	3,369	998	1,700	3,000	1,500
Insurance Proceeds	0	0	0	0	0
Vending Machine/Surplus Property Income	-30	928	0	0	0
Mayor's Christmas Tree Fund	4,013	4,425	4,500	3,500	5,000
Donations	1,928	2,180	6,700	0	0
Safety Program Income	6,468	31,805	12,000	6,500	8,000
Drug Task Force Reimbursement	78,516	97,855	86,700	80,000	90,000
Public Safety Officer Reimbursement	17,313	9,500	9,500	16,500	9,500
Senior Services Grant	19,618	21,232	21,000	20,000	30,000
Senior Services Miscellaneous	2,400	0	0	0	0
Online/Credit Card Service Fees	29,438	24,244	45,000	29,500	45,000
<b>TOTAL OTHER REVENUE</b>	<b>163,033</b>	<b>193,167</b>	<b>187,100</b>	<b>159,000</b>	<b>189,000</b>
<b>INVESTMENTS</b>					
Investment Income	8,680	25,215	8,000	5,000	8,000
COP Investment Income	22,728	-2,600	0	0	0
<b>TOTAL INVESTMENT INCOME</b>	<b>31,407</b>	<b>22,615</b>	<b>8,000</b>	<b>5,000</b>	<b>8,000</b>

# DEPARTMENTAL EXPENDITURE SUMMARY

DEPARTMENT: BOARD OF ALDERMEN

ACCT CODE: 10101

OBJECT OF EXPENDITURE	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
Personnel Services	6,149	6,082	6,625	7,950	6,650
Office Supplies	86	131	100	150	150
Operating Supplies	1,338	2,663	1,500	2,000	2,000
Communications & Postage	626	920	950	950	1,050
Printing & Duplicating	105	90	100	125	100
Publicity & Literature	605	416	1,000	1,150	1,750
Professional Services	0	10,783	750	500	1,500
Transportation & Training	0	0	0	2,200	1,200
<b>TOTALS</b>	<b>8,908</b>	<b>21,085</b>	<b>11,025</b>	<b>15,025</b>	<b>14,400</b>

CODE 10	EXPENDITURE DETAIL	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
	<b>PERSONNEL SERVICES</b>					
51001	Salaries	5,517	5,500	6,000	7,200	6,000
51006	Lagers	209	161	200	250	200
51007	Social Security	422	421	425	500	450
	<b>TOTAL PERSONNEL SERVICES</b>	<b>6,149</b>	<b>6,082</b>	<b>6,625</b>	<b>7,950</b>	<b>6,650</b>
	<b>OFFICE SUPPLIES</b>					
52001	Office Supplies	86	131	100	150	150
	<b>TOTAL OFFICE SUPPLIES</b>	<b>86</b>	<b>131</b>	<b>100</b>	<b>150</b>	<b>150</b>
	<b>OPERATING SUPPLIES</b>					
56015	Miscellaneous	1,338	2,663	1,500	2,000	2,000
	<b>TOTAL OPERATING SUPPLIES</b>	<b>1,338</b>	<b>2,663</b>	<b>1,500</b>	<b>2,000</b>	<b>2,000</b>
	<b>COMMUNICATIONS &amp; POSTAGE</b>					
55033	Mobile Communications	626	920	950	950	1,050
	<b>TOTAL COMM &amp; POSTAGE</b>	<b>626</b>	<b>920</b>	<b>950</b>	<b>950</b>	<b>1,050</b>
	<b>PRINTING &amp; DUPLICATING</b>					
55011	Printing	105	90	100	125	100
	<b>TOTAL PRINTING &amp; DUPLICATING</b>	<b>105</b>	<b>90</b>	<b>100</b>	<b>125</b>	<b>100</b>
	<b>PUBLICITY &amp; LITERATURE</b>					
52008	Books & Subscriptions	0	0	0	500	500
55005	Advertising	80	80	100	150	250
55037	Public Relations	525	336	900	500	1,000
	<b>TOTAL PUBLICITY &amp; LITERATURE</b>	<b>605</b>	<b>416</b>	<b>1,000</b>	<b>1,150</b>	<b>1,750</b>
	<b>PROFESSIONAL SERVICES</b>					
55009	Contract Services	0	10,783	750	500	1,500
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>0</b>	<b>10,783</b>	<b>750</b>	<b>500</b>	<b>1,500</b>
	<b>TRANSPORTATION &amp; TRAINING</b>					
55013	Dues & Conferences	0	0	0	2,000	1,000
55006	Mileage Reimbursement	0	0	0	200	200
	<b>TOTAL TRANSP &amp; TRAINING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,200</b>	<b>1,200</b>
	<b>TOTAL BOARD OF ALDERMEN</b>	<b>8,908</b>	<b>21,085</b>	<b>11,025</b>	<b>15,025</b>	<b>14,400</b>

**DEPARTMENTAL EXPENDITURE SUMMARY**

**DEPARTMENT: CITY ADMINISTRATION**

**ACCT CODE: 10202**

<b>OBJECT OF EXPENDITURE</b>	<b>2019 ACTUAL</b>	<b>2020 ACTUAL</b>	<b>2021 PROJECTED</b>	<b>2021 BUDGET</b>	<b>2022 BUDGET</b>
Personnel Services	88,401	91,082	103,250	105,708	129,177
Office Supplies	1,696	3,818	3,830	2,000	3,750
Operating Supplies	19,548	28,920	28,850	21,600	26,600
Communications & Postage	8,392	6,700	5,900	6,700	7,000
Printing & Duplicating	405	602	500	500	600
Publicity & Literature	14,374	25,705	18,730	30,700	24,600
Utility Service	4,977	8,520	6,900	7,200	6,900
Professional Services	108,292	169,207	114,188	114,400	178,600
Repairs & Maintenance	649	17,369	1,080	500	4,750
Transportation & Training	5,010	5,432	3,700	4,500	6,000
Fixed Charges	50,535	53,803	52,500	54,000	55,000
Capital Outlay	0	0	345,000	345,000	350,000
<b>TOTALS</b>	<b>302,279</b>	<b>411,158</b>	<b>684,428</b>	<b>692,808</b>	<b>792,977</b>

CODE 10	EXPENDITURE DETAIL	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
	<b>PERSONNEL SERVICES</b>					
51001	Salaries	63,128	63,786	74,000	77,501	85,601
51004	Overtime	0	0	0	500	500
51006	Lagers	3,924	4,968	5,900	4,773	5,735
51007	Social Security	4,784	4,865	5,250	4,934	6,548
51008	Health Insurance	16,565	17,463	18,100	18,000	29,793
51009	Tuition Reimbursement	0	0	0	0	1,000
	<b>TOTAL PERSONNEL SERVICES</b>	<b>88,401</b>	<b>91,082</b>	<b>103,250</b>	<b>105,708</b>	<b>129,177</b>
	<b>OFFICE SUPPLIES</b>					
52001	Office Supplies	1,671	3,761	3,450	2,000	3,500
52004	Minor Apparatus	25	57	380	0	250
	<b>TOTAL OFFICE SUPPLIES</b>	<b>1,696</b>	<b>3,818</b>	<b>3,830</b>	<b>2,000</b>	<b>3,750</b>
	<b>OPERATING SUPPLIES</b>					
52005	Janitorial Supplies	40	20	50	100	100
52022	Electronic Equipment	0	864	300	1,500	1,500
56015	Miscellaneous Expense	19,508	28,036	28,500	20,000	25,000
	<b>TOTAL OPERATING SUPPLIES</b>	<b>19,548</b>	<b>28,920</b>	<b>28,850</b>	<b>21,600</b>	<b>26,600</b>
	<b>COMMUNICATIONS &amp; POSTAGE</b>					
55033	Mobile Communications	2,062	1,952	1,650	2,000	2,000
52015	Postage	2,991	3,458	2,750	3,200	3,500
55036	Internet Services	549	1,290	1,500	1,500	1,500
55040	IT Services/Equip	2,789	0	0	0	0
	<b>TOTAL COMM &amp; POSTAGE</b>	<b>8,392</b>	<b>6,700</b>	<b>5,900</b>	<b>6,700</b>	<b>7,000</b>
	<b>PRINTING &amp; DUPLICATING</b>					
55011	Printing	405	602	500	500	600
	<b>TOTAL PRINTING &amp; DUPLICATING</b>	<b>405</b>	<b>602</b>	<b>500</b>	<b>500</b>	<b>600</b>
	<b>PUBLICITY &amp; LITERATURE</b>					
52008	Books & Subscriptions	40	80	80	200	100
55005	Advertising	3,066	3,928	3,150	4,500	4,500
55020	Economic Development	9,618	20,448	14,500	25,000	19,000
55070	Unemployment	0	1,043	0	0	0
56014	Safety Program Expense	1,650	206	1,000	1,000	1,000
	<b>TOTAL PUBLICITY &amp; LITERATURE</b>	<b>14,374</b>	<b>25,705</b>	<b>18,730</b>	<b>30,700</b>	<b>24,600</b>
	<b>UTILITY SERVICES</b>					
55001	Telephone	2,345	3,063	2,600	3,200	2,600
55012	Electric	1,327	4,552	4,300	2,500	4,300
55014	Gas	1,305	905	0	1,500	0
	<b>TOTAL UTILITY SERVICES</b>	<b>4,977</b>	<b>8,520</b>	<b>6,900</b>	<b>7,200</b>	<b>6,900</b>
	<b>PROFESSIONAL SERVICES</b>					
55004	Audit	2,937	2,938	2,938	3,000	3,100
55009	Contract Services	31,998	53,912	47,000	39,000	75,000
55015	Legal Services	29,507	72,751	41,000	45,400	65,000
55018	Elections	8,075	5,362	5,250	9,000	7,500
55017	Judicial Services	3,300	3,000	3,000	3,000	13,000
55019	Animal Control Services	32,476	31,244	15,000	15,000	15,000
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>108,292</b>	<b>169,207</b>	<b>114,188</b>	<b>114,400</b>	<b>178,600</b>
	<b>REPAIR &amp; MAINTENANCE SERVICES</b>					
53001	Bldg Maint/Repair	50	862	200	500	3,500
54004	Electronic Equipment Maint	0	15,900	180	0	250
55002	Office Equipment Lease	598	607	700	0	1,000
	<b>TOTAL REPAIR &amp; MAINT SERVICES</b>	<b>649</b>	<b>17,369</b>	<b>1,080</b>	<b>500</b>	<b>4,750</b>

CODE 10	EXPENDITURE DETAIL	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
<b>TRANSPORTATION &amp; TRAINING</b>						
55013	Dues & Conferences	3,956	5,364	3,200	4,000	5,500
55006	Mileage Reimbursement	1,054	68	500	500	500
52003	Fuel & Oil	0	0	0	0	0
<b>TOTAL TRANSP &amp; TRAINING</b>		<b>5,010</b>	<b>5,432</b>	<b>3,700</b>	<b>4,500</b>	<b>6,000</b>
<b>FIXED CHARGES</b>						
55003	Property, Liability, Workers Comp Ins.	46,368	49,444	48,000	50,000	50,000
55023	Parking Lot Lease	0	0	0	0	0
56016	Damage/Claims	0	120	0	0	0
56020	Mayors Christmas Tree	4,167	4,239	4,500	4,000	5,000
<b>TOTAL FIXED CHARGES</b>		<b>50,535</b>	<b>53,803</b>	<b>52,500</b>	<b>54,000</b>	<b>55,000</b>
<b>CAPITAL OUTLAY</b>						
54002	Furniture/Fixtures	0	0	0	0	0
57001	Capital Improvements	0	0	345,000	345,000	350,000
57002	Capital Assets	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>345,000</b>	<b>345,000</b>	<b>350,000</b>
<b>TOTAL CITY ADMINISTRATION</b>		<b>302,279</b>	<b>411,158</b>	<b>684,428</b>	<b>692,808</b>	<b>792,977</b>

**DEPARTMENTAL EXPENDITURE SUMMARY**

**DEPARTMENT: BUILDING & ZONING**

**ACCT CODE: 10606**

<b>OBJECT OF EXPENDITURE</b>	<b>2019 ACTUAL</b>	<b>2020 ACTUAL</b>	<b>2021 PROJECTED</b>	<b>2021 BUDGET</b>	<b>2022 BUDGET</b>
Personnel Services	51,768	54,920	94,150	112,090	133,992
Office Supplies	170	441	250	300	600
Operating Supplies	489	881	1,700	1,475	2,475
Communications & Postage	1,604	1,652	3,590	2,000	3,500
Printing & Duplicating	230	103	350	200	200
Publicity & Literature	938	1,025	180	1,200	1,200
Professional Services	32,838	102,564	25,000	55,000	57,500
Repairs & Maintenance	748	1,594	2,000	500	3,000
Transportation & Training	1,327	821	900	1,750	1,950
Capital Outlay	0	0	0	0	0
<b>TOTALS</b>	<b>90,111</b>	<b>164,001</b>	<b>128,120</b>	<b>174,515</b>	<b>204,417</b>

CODE 10	EXPENDITURE DETAIL	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
	<b>PERSONNEL SERVICES</b>					
51001	Salaries	38,394	36,442	59,800	64,172	88,915
51004	Overtime	0	119	150	500	500
51006	Lagers	2,696	2,947	3,500	3,639	4,465
51007	Social Security	2,920	2,697	4,100	3,762	6,899
51008	Health Insurance	7,758	12,715	26,600	40,017	33,213
	<b>TOTAL PERSONNEL SERVICES</b>	<b>51,768</b>	<b>54,920</b>	<b>94,150</b>	<b>112,090</b>	<b>133,992</b>
	<b>OFFICE SUPPLIES</b>					
52001	Office Supplies	170	441	250	300	600
	<b>TOTAL OFFICE SUPPLIES</b>	<b>170</b>	<b>441</b>	<b>250</b>	<b>300</b>	<b>600</b>
	<b>OPERATING SUPPLIES</b>					
52006	Code Enforcement Supplies	55	463	1,250	1,000	2,000
51005	Clothing Allowance	275	275	275	275	275
56015	Miscellaneous Expense	159	143	175	200	200
	<b>TOTAL OPERATING SUPPLIES</b>	<b>489</b>	<b>881</b>	<b>1,700</b>	<b>1,475</b>	<b>2,475</b>
	<b>COMMUNICATIONS &amp; POSTAGE</b>					
55033	Mobile Communications	1,402	1,372	3,340	1,500	3,000
52015	Postage	203	280	250	500	500
55040	IT Services/Equip	0	0	0	0	0
	<b>TOTAL COMM &amp; POSTAGE</b>	<b>1,604</b>	<b>1,652</b>	<b>3,590</b>	<b>2,000</b>	<b>3,500</b>
	<b>PRINTING &amp; DUPLICATING</b>					
55011	Printing	230	103	350	200	200
	<b>TOTAL PRINTING &amp; DUPLICATING</b>	<b>230</b>	<b>103</b>	<b>350</b>	<b>200</b>	<b>200</b>
	<b>PUBLICITY &amp; LITERATURE</b>					
52008	Books & Subscriptions	0	0	180	200	200
55005	Advertising	938	1,025	0	1,000	1,000
	<b>TOTAL PUBLICITY &amp; LITERATURE</b>	<b>938</b>	<b>1,025</b>	<b>180</b>	<b>1,200</b>	<b>1,200</b>
	<b>PROFESSIONAL SERVICES</b>					
55009	Contract Services	28,863	102,564	25,000	50,000	55,000
55010	Engineering	3,975	0	0	5,000	2,500
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>32,838</b>	<b>102,564</b>	<b>25,000</b>	<b>55,000</b>	<b>57,500</b>
	<b>REPAIR &amp; MAINTENANCE SERVICES</b>					
54005	Vehicle Maint	748	1,594	2,000	500	3,000
55002	Office Equipment Lease	0	0	0	0	0
	<b>TOTAL REPAIR &amp; MAINT SERVICES</b>	<b>748</b>	<b>1,594</b>	<b>2,000</b>	<b>500</b>	<b>3,000</b>
	<b>TRANSPORTATION &amp; TRAINING</b>					
55013	Dues & Conferences	494	133	100	750	750
52003	Fuel & Oil	833	688	800	1,000	1,200
	<b>TOTAL TRANSP &amp; TRAINING</b>	<b>1,327</b>	<b>821</b>	<b>900</b>	<b>1,750</b>	<b>1,950</b>
	<b>CAPITAL OUTLAY</b>					
57002	Capital Assets	0	0	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL BUILDING &amp; ZONING</b>		<b>90,111</b>	<b>164,001</b>	<b>128,120</b>	<b>174,515</b>	<b>204,417</b>

**DEPARTMENTAL EXPENDITURE SUMMARY**

**DEPARTMENT: MUNICIPAL COURT**

**ACCT CODE: 10404**

<b>OBJECT OF EXPENDITURE</b>	<b>2019 ACTUAL</b>	<b>2020 ACTUAL</b>	<b>2021 PROJECTED</b>	<b>2021 BUDGET</b>	<b>2022 BUDGET</b>
Personnel Services	141,126	145,509	150,115	149,824	156,029
Office Supplies	1,612	1,223	1,650	1,650	2,300
Operating Supplies	141	382	350	600	500
Communications & Postage	1,221	1,649	1,840	1,800	2,250
Printing & Duplicating	345	503	500	500	300
Publicity & Literature	0	0	0	0	0
Utility Service	900	275	550	900	650
Professional Services	22,926	19,896	24,200	24,200	18,700
Repairs & Maintenance	163	0	300	300	300
Transportation & Training	1,241	200	2,300	2,300	2,300
Fixed Charges	249	219	216	300	250
Capital Outlay	0	0	500	500	500
<b>TOTALS</b>	<b>169,923</b>	<b>169,856</b>	<b>182,521</b>	<b>182,874</b>	<b>184,079</b>

CODE 10	EXPENDITURE DETAIL	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
	<b>PERSONNEL SERVICES</b>					
51001	Salaries	94,331	94,646	97,500	97,500	100,630
51004	Overtime	0	0	0	0	0
51006	Lagers	7,167	7,572	7,280	7,220	6,702
51007	Social Security	6,887	6,848	7,150	7,510	7,698
51008	Health Insurance	32,741	36,443	38,185	37,594	40,999
51010	Insurance Refund	0	0	0	0	0
	<b>TOTAL PERSONNEL SERVICES</b>	<b>141,126</b>	<b>145,509</b>	<b>150,115</b>	<b>149,824</b>	<b>156,029</b>
	<b>OFFICE SUPPLIES</b>					
52001	Office Supplies	789	672	800	850	800
52004	Minor Apparatus	823	551	800	800	1,500
	<b>TOTAL OFFICE SUPPLIES</b>	<b>1,612</b>	<b>1,223</b>	<b>1,650</b>	<b>1,650</b>	<b>2,300</b>
	<b>OPERATING SUPPLIES</b>					
56015	Miscellaneous Expense	141	382	350	600	500
	<b>TOTAL OPERATING SUPPLIES</b>	<b>141</b>	<b>382</b>	<b>350</b>	<b>600</b>	<b>500</b>
	<b>COMMUNICATIONS &amp; POSTAGE</b>					
55033	Mobile Communications	626	605	590	650	600
55036	Internet Service	0	68	400	0	500
52015	Postage	510	546	450	550	550
55040	IT Services/Equip	85	430	400	600	600
	<b>TOTAL COMM &amp; POSTAGE</b>	<b>1,221</b>	<b>1,649</b>	<b>1,840</b>	<b>1,800</b>	<b>2,250</b>
	<b>PRINTING &amp; DUPLICATING</b>					
55011	Printing	345	503	200	500	300
	<b>TOTAL PRINTING &amp; DUPLICATING</b>	<b>345</b>	<b>503</b>	<b>500</b>	<b>500</b>	<b>300</b>
	<b>PUBLICITY &amp; LITERATURE</b>					
55005	Advertising	0	0	0	0	0
	<b>TOTAL PUBLICITY &amp; LITERATURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>UTILITY SERVICES</b>					
55001	Telephone	900	275	550	900	650
	<b>TOTAL UTILITY SERVICES</b>	<b>900</b>	<b>275</b>	<b>550</b>	<b>900</b>	<b>650</b>
	<b>PROFESSIONAL SERVICES</b>					
55009	Contract Services	7,027	7,516	8,175	8,000	12,500
55017	Judicial Services	15,899	12,380	14,000	16,200	6,200
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>22,926</b>	<b>19,896</b>	<b>24,200</b>	<b>24,200</b>	<b>18,700</b>
	<b>REPAIR &amp; MAINTENANCE SERVICES</b>					
54004	Electronic Equipment Maint	163	0	0	300	300
55002	Office Equipment Lease	0	0	0	0	0
	<b>TOTAL REPAIR &amp; MAINT SERVICES</b>	<b>163</b>	<b>0</b>	<b>300</b>	<b>300</b>	<b>300</b>
	<b>TRANSPORTATION &amp; TRAINING</b>					
55013	Dues & Conferences	1,062	200	600	2,000	2,000
55006	Mileage Reimbursement	179	0	250	300	300
	<b>TOTAL TRANSP &amp; TRAINING</b>	<b>1,241</b>	<b>200</b>	<b>2,300</b>	<b>2,300</b>	<b>2,300</b>
	<b>FIXED CHARGES</b>					
55003	Workers Comp Ins	249	219	216	300	250
56003	Refunds	0	0	0	0	0
	<b>TOTAL FIXED CHARGES</b>	<b>249</b>	<b>219</b>	<b>216</b>	<b>300</b>	<b>250</b>
	<b>CAPITAL OUTLAY</b>					
54002	Furniture/Fixtures	0	0	0	500	500
57001	Capital Improvements	0	0	0	0	0
57002	Capital Assets	0	0	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>500</b>

TOTAL MUNICIPAL COURT

169,923

169,856

182,521

182,874

184,079

# DEPARTMENTAL EXPENDITURE SUMMARY

DEPARTMENT: PUBLIC SAFETY

ACCT CODE: 10408

OBJECT OF EXPENDITURE	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
Personnel Services	1,375,747	1,382,869	1,465,000	1,521,710	1,635,074
Office Supplies	2,126	2,802	1,000	3,000	2,000
Operating Supplies	15,576	28,878	32,400	27,000	29,250
Communications & Postage	13,418	11,661	11,200	11,850	13,750
Printing & Duplicating	128	213	450	500	500
Publicity & Literature	562	1,102	400	1,500	1,750
Utility Service	16,826	14,411	13,800	17,000	14,000
Professional Services	90,536	97,790	98,000	105,000	115,000
Repairs & Maintenance	24,998	15,408	12,700	21,500	18,000
Transportation & Training	34,983	24,106	28,550	35,000	39,100
Fixed Charges	60,239	58,414	65,250	70,000	67,500
Grants	24,820	27,557	20,000	35,000	30,000
Capital Outlay	350	521	0	500	500
<b>TOTALS</b>	<b>1,660,310</b>	<b>1,665,732</b>	<b>1,748,750</b>	<b>1,849,560</b>	<b>1,966,424</b>

CODE 10	EXPENDITURE DETAIL	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
	<b>PERSONNEL SERVICES</b>					
51001	Salaries	824,731	817,165	865,000	884,135	946,718
51004	Overtime	80,950	57,381	55,000	70,000	60,000
51006	Lagers	95,060	102,399	105,000	100,400	103,375
51007	Social Security	67,834	65,320	65,000	67,700	72,577
51008	Health Insurance	309,363	340,604	375,000	399,475	452,404
51009	Tuition Reimbursement	-2,191	0	0	0	0
51010	Insurance Refund	0	0	0	0	0
	<b>TOTAL PERSONNEL SERVICES</b>	<b>1,375,747</b>	<b>1,382,869</b>	<b>1,465,000</b>	<b>1,521,710</b>	<b>1,635,074</b>
	<b>OFFICE SUPPLIES</b>					
52001	Office Supplies	2,126	2,802	1,000	3,000	2,000
	<b>TOTAL OFFICE SUPPLIES</b>	<b>2,126</b>	<b>2,802</b>	<b>1,000</b>	<b>3,000</b>	<b>2,000</b>
	<b>OPERATING SUPPLIES</b>					
52002	Uniforms	6,524	8,670	11,500	8,500	9,000
55026	Cleaning Allowance	1,537	649	300	3,000	1,000
52004	Minor Apparatus	1,441	3,622	4,000	3,000	4,000
52005	Janitorial Supplies	21	220	100	500	250
52011	Training Supplies	0	205	650	1,000	2,000
52012	Special Apparel	695	2,289	12,500	3,500	4,000
52027	Ammunition	2,782	4,938	600	2,500	3,000
56001	DWI/Drug Offense	0	0	500	1,000	1,000
56015	Miscellaneous Expense	2,575	8,285	2,250	4,000	5,000
	<b>TOTAL OPERATING SUPPLIES</b>	<b>15,576</b>	<b>28,878</b>	<b>32,400</b>	<b>27,000</b>	<b>29,250</b>
	<b>COMMUNICATIONS &amp; POSTAGE</b>					
55033	Mobile Communications	7,458	7,311	6,000	7,500	7,500
52015	Postage	273	219	350	350	250
55036	Internet Service	1,911	2,766	4,500	2,500	4,500
55040	IT Services/Equip	3,776	1,365	350	1,500	1,500
	<b>TOTAL COMM &amp; POSTAGE</b>	<b>13,418</b>	<b>11,661</b>	<b>11,200</b>	<b>11,850</b>	<b>13,750</b>
	<b>PRINTING &amp; DUPLICATING</b>					
55011	Printing	128	213	450	500	500
	<b>TOTAL PRINTING &amp; DUPLICATING</b>	<b>128</b>	<b>213</b>	<b>450</b>	<b>500</b>	<b>500</b>
	<b>PUBLICITY &amp; LITERATURE</b>					
52008	Books & Subscriptions	40	40	0	500	250
55005	Advertising	0	367	150	500	500
55037	Public Relations	522	695	250	500	1,000
	<b>TOTAL PUBLICITY &amp; LITERATURE</b>	<b>562</b>	<b>1,102</b>	<b>400</b>	<b>1,500</b>	<b>1,750</b>
	<b>UTILITY SERVICES</b>					
55001	Telephone	7,874	7,019	4,800	8,000	5,000
55012	Electric	6,791	6,853	9,000	9,000	9,000
55014	Gas	2,160	539	0	0	0
	<b>TOTAL UTILITY SERVICES</b>	<b>16,826</b>	<b>14,411</b>	<b>13,800</b>	<b>17,000</b>	<b>14,000</b>
	<b>PROFESSIONAL SERVICES</b>					
55009	Contract Services	31,640	50,015	50,000	32,000	55,000
55008	Inmate Security Expense	29,530	8,620	8,000	30,000	20,000
55010	Dispatching Service	29,366	39,155	40,000	43,000	40,000
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>90,536</b>	<b>97,790</b>	<b>98,000</b>	<b>105,000</b>	<b>115,000</b>
	<b>REPAIR &amp; MAINTENANCE SERVICES</b>					
53001	Bldg Maint/Repair	1,623	218	200	3,000	2,000
54004	Electronic Equipment Maint	4,015	1,807	0	3,000	2,000
54005	Vehicle Maint	19,360	13,383	12,500	15,000	13,500
55002	Office Equipment Lease	0	0	0	500	500
	<b>TOTAL REPAIR &amp; MAINT SERVICES</b>	<b>24,998</b>	<b>15,408</b>	<b>12,700</b>	<b>21,500</b>	<b>18,000</b>

CODE 10	EXPENDITURE DETAIL	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
<b>TRANSPORTATION &amp; TRAINING</b>						
55013	Dues & Conferences	6,387	2,920	750	4,500	6,000
55006	Mileage Reimbursement	28	27	300	500	100
52003	Fuel & Oil	28,568	21,159	27,500	30,000	33,000
<b>TOTAL TRANSP &amp; TRAINING</b>		<b>34,983</b>	<b>24,106</b>	<b>28,550</b>	<b>35,000</b>	<b>39,100</b>
<b>FIXED CHARGES</b>						
55003	Workers Comp Insurance	60,048	47,903	65,000	65,000	65,000
56016	Damage/Claims	191	10,511	250	5,000	2,500
<b>TOTAL FIXED CHARGES</b>		<b>60,239</b>	<b>58,414</b>	<b>65,250</b>	<b>70,000</b>	<b>67,500</b>
<b>GRANTS</b>						
56005	Grant Match	0	0	0	15,000	10,000
58001	D.A.R.E. Expenses	24,820	17,638	20,000	20,000	20,000
58005	Law Enforcement Block Equipment	0	9,919	0	0	0
<b>TOTAL GRANT EXPENSE</b>		<b>24,820</b>	<b>27,557</b>	<b>20,000</b>	<b>35,000</b>	<b>30,000</b>
<b>CAPITAL OUTLAY</b>						
54002	Furniture/Fixtures	350	521	0	500	500
57002	Capital Assets	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>350</b>	<b>521</b>	<b>0</b>	<b>500</b>	<b>500</b>
<b>TOTAL PUBLIC SAFETY</b>		<b>1,660,310</b>	<b>1,665,732</b>	<b>1,748,750</b>	<b>1,849,560</b>	<b>1,966,424</b>

**DEPARTMENTAL EXPENDITURE SUMMARY**

**DEPARTMENT: EMERGENCY MANAGEMENT**

**ACCT CODE: 10505**

<b>OBJECT OF EXPENDITURE</b>	<b>2019 ACTUAL</b>	<b>2020 ACTUAL</b>	<b>2021 PROJECTED</b>	<b>2021 BUDGET</b>	<b>2022 BUDGET</b>
Personnel Services	34,771	34,771	34,800	34,800	34,800
Office Supplies	285	276	300	300	300
Operating Supplies	1,068	1,209	1,300	3,000	3,000
Communications & Postage	1,499	771	800	2,400	2,400
Printing & Duplicating	43	0	100	250	250
Utility Service	343	6,498	9,100	10,600	10,600
Professional Services	0	1,208	750	1,000	1,000
Repairs & Maintenance	4,516	1,850	3,500	5,000	5,000
Transportation & Training	342	195	400	400	400
Capital Outlay	0	0	0	0	0
<b>TOTALS</b>	<b>42,867</b>	<b>46,778</b>	<b>51,050</b>	<b>57,750</b>	<b>57,750</b>

CODE 10	EXPENDITURE DETAIL	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
	<b>PERSONNEL SERVICES</b>					
51001	Salaries	32,300	32,300	32,300	32,300	32,300
51007	Social Security	2,471	2,471	2,500	2,500	2,500
	<b>TOTAL PERSONNEL SERVICES</b>	<b>34,771</b>	<b>34,771</b>	<b>34,800</b>	<b>34,800</b>	<b>34,800</b>
	<b>OFFICE SUPPLIES</b>					
52001	Office Supplies	285	276	300	300	300
	<b>TOTAL OFFICE SUPPLIES</b>	<b>285</b>	<b>276</b>	<b>300</b>	<b>300</b>	<b>300</b>
	<b>OPERATING SUPPLIES</b>					
52010	Disaster Supplies	881	884	900	1,000	1,000
56015	Miscellaneous Expense	187	325	400	2,000	2,000
	<b>TOTAL OPERATING SUPPLIES</b>	<b>1,068</b>	<b>1,209</b>	<b>1,300</b>	<b>3,000</b>	<b>3,000</b>
	<b>COMMUNICATIONS &amp; POSTAGE</b>					
55033	Mobile Communications	787	771	800	900	900
55041	IT Services/Equip	712	0	0	1,500	1,500
	<b>TOTAL COMM &amp; POSTAGE</b>	<b>1,499</b>	<b>771</b>	<b>800</b>	<b>2,400</b>	<b>2,400</b>
	<b>PRINTING &amp; DUPLICATING</b>					
55011	Printing	43	0	100	250	250
	<b>TOTAL PRINTING &amp; DUPLICATING</b>	<b>43</b>	<b>0</b>	<b>100</b>	<b>250</b>	<b>250</b>
	<b>UTILITY SERVICES</b>					
55001	Telephone	0	1,355	1,600	1,600	1,600
55012	Electric Service	343	3,874	4,500	6,000	6,000
55014	Gas	0	1,269	3,000	3,000	3,000
	<b>TOTAL UTILITY SERVICES</b>	<b>343</b>	<b>6,498</b>	<b>9,100</b>	<b>10,600</b>	<b>10,600</b>
	<b>PROFESSIONAL SERVICES</b>					
55009	Contract Services	0	1,208	750	1,000	1,000
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>0</b>	<b>1,208</b>	<b>750</b>	<b>1,000</b>	<b>1,000</b>
	<b>REPAIR &amp; MAINTENANCE SERVICES</b>					
54008	Emergency Equipment Maint	4,516	1,850	3,500	5,000	5,000
	<b>TOTAL REPAIR &amp; MAINT SERVICES</b>	<b>4,516</b>	<b>1,850</b>	<b>3,500</b>	<b>5,000</b>	<b>5,000</b>
	<b>TRANSPORTATION &amp; TRAINING</b>					
55013	Dues & Conferences	342	195	400	400	400
	<b>TOTAL TRANSP &amp; TRAINING</b>	<b>342</b>	<b>195</b>	<b>400</b>	<b>400</b>	<b>400</b>
	<b>CAPITAL OUTLAY</b>					
57002	Capital Assets	0	0	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EMERGENCY MANAGEMENT</b>	<b>42,867</b>	<b>46,778</b>	<b>51,050</b>	<b>57,750</b>	<b>57,750</b>

OBJECT OF EXPENDITURE	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
Personnel Services	541,671	532,715	582,000	588,046	597,078
Office Supplies	372	2,974	2,500	1,500	3,000
Operating Supplies	68,478	68,143	101,800	76,500	91,500
Communications & Postage	19,418	17,556	23,250	22,250	21,250
Printing & Duplicating	128	181	50	500	500
Publicity & Literature	20,190	12,131	21,900	21,250	26,250
Utility Service	86,115	65,736	74,000	97,000	80,000
Professional Services	29,549	26,642	28,500	33,000	32,500
Repairs & Maintenance	211,754	102,505	111,800	124,000	132,000
Transportation & Training	20,547	12,638	16,500	23,000	23,500
Materials	6,564	295	3,500	18,000	18,000
Fixed Charges	24,249	22,031	20,000	27,000	22,500
Capital Outlay	10,619	666	2,500	2,500	5,500
<b>TOTALS</b>	<b>1,039,655</b>	<b>864,213</b>	<b>988,300</b>	<b>1,034,546</b>	<b>1,053,578</b>

CODE 10	EXPENDITURE DETAIL	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
	<b>PERSONNEL SERVICES</b>					
51001	Salaries	375,914	370,009	395,000	395,000	415,000
51004	Overtime	11,825	4,403	9,000	15,000	15,000
51006	Lagers	23,220	23,426	24,500	24,500	21,169
51007	Social Security	29,139	28,218	27,500	27,500	25,244
51008	Health Insurance	101,572	106,659	126,000	126,046	120,665
	<b>TOTAL PERSONNEL SERVICES</b>	<b>541,671</b>	<b>532,715</b>	<b>582,000</b>	<b>588,046</b>	<b>597,078</b>
	<b>OFFICE SUPPLIES</b>					
52001	Office Supplies	372	2,974	2,500	1,500	3,000
	<b>TOTAL OFFICE SUPPLIES</b>	<b>372</b>	<b>2,974</b>	<b>2,500</b>	<b>1,500</b>	<b>3,000</b>
	<b>OPERATING SUPPLIES</b>					
52002	Uniforms	345	255	1,000	1,500	3,000
52004	Minor Apparatus	7,392	3,888	7,200	8,000	8,000
52005	Janitorial Supplies	5,930	4,804	2,500	6,000	5,000
52009	Concession Supplies	54,381	52,186	83,000	60,000	70,000
52012	Special Apparel/Safety Equip	224	221	100	500	500
56015	Miscellaneous Expense	206	6,789	8,000	500	5,000
	<b>TOTAL OPERATING SUPPLIES</b>	<b>68,478</b>	<b>68,143</b>	<b>101,800</b>	<b>76,500</b>	<b>91,500</b>
	<b>COMMUNICATIONS &amp; POSTAGE</b>					
55033	Mobile Communications	2,984	3,091	3,750	5,500	4,000
55036	Internet Service	15,244	14,465	15,000	16,000	16,000
52015	Postage	1	0	0	250	250
55040	IT Services/Equip	1,190	0	4,500	500	1,000
	<b>TOTAL COMM &amp; POSTAGE</b>	<b>19,418</b>	<b>17,556</b>	<b>23,250</b>	<b>22,250</b>	<b>21,250</b>
	<b>PRINTING &amp; DUPLICATING</b>					
55011	Printing	128	181	50	500	500
	<b>TOTAL PRINTING &amp; DUPLICATING</b>	<b>128</b>	<b>181</b>	<b>50</b>	<b>500</b>	<b>500</b>
	<b>PUBLICITY &amp; LITERATURE</b>					
52008	Books & Subscriptions	0	0	0	0	0
55005	Advertising	400	400	750	1,000	1,000
55035	Festivals	19,790	11,731	21,150	20,000	25,000
55037	Public Relations	0	0	0	250	250
	<b>TOTAL PUBLICITY &amp; LITERATURE</b>	<b>20,190</b>	<b>12,131</b>	<b>21,900</b>	<b>21,250</b>	<b>26,250</b>
	<b>UTILITY SERVICES</b>					
55001	Telephone	8,437	4,208	4,000	7,000	5,000
55012	Electric	67,503	50,835	55,000	75,000	60,000
55031	Propane	10,175	10,693	15,000	15,000	15,000
	<b>TOTAL UTILITY SERVICES</b>	<b>86,115</b>	<b>65,736</b>	<b>74,000</b>	<b>97,000</b>	<b>80,000</b>
	<b>PROFESSIONAL SERVICES</b>					
55009	Contract Services	22,404	22,358	25,000	25,000	25,000
55010	Engineering Services	0	0	0	0	0
55024	Recreation Programs	7,146	4,284	3,500	8,000	7,500
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>29,549</b>	<b>26,642</b>	<b>28,500</b>	<b>33,000</b>	<b>32,500</b>
	<b>REPAIR &amp; MAINTENANCE SERVICES</b>					
53001	Bldg Maint/Repair	156,462	58,448	55,000	55,000	65,000
53008	Sign Maint/Replacement	266	1,173	1,500	1,500	5,000
53013	City Lake Maint	0	0	3,300	3,000	3,000
53015	Ball Diamond Maint	8,234	8,385	15,000	10,000	10,000
53016	Athletic Field Maint	0	0	0	2,000	2,000
53017	Arena Maint	31	0	1,000	2,000	2,000
53018	Field Lighting Maint	6,781	0	0	8,000	5,000
54003	Equipment Maint	13,299	20,790	18,000	15,000	17,500
54004	Electronic Equipment Maint	0	0	0	500	500
54005	Vehicle Maint	21,582	10,504	10,000	15,000	10,000
55002	Office Equipment Lease	0	0	0	0	0
56017	Table/Chair Replacement	3,617	2,463	3,000	6,000	6,000
55025	Equipment Rental	1,482	742	5,000	6,000	6,000
	<b>TOTAL REPAIR &amp; MAINT SERVICES</b>	<b>211,754</b>	<b>102,505</b>	<b>111,800</b>	<b>124,000</b>	<b>132,000</b>

CODE 10	EXPENDITURE DETAIL	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
	<b>TRANSPORTATION &amp; TRAINING</b>					
55013	Dues & Conferences	4,993	1,325	2,500	6,000	6,000
55006	Mileage Reimbursement	288	0		0	0
52003	Fuel & Oil	15,266	11,313	14,000	17,000	17,500
	<b>TOTAL TRANSP &amp; TRAINING</b>	<b>20,547</b>	<b>12,638</b>	<b>16,500</b>	<b>23,000</b>	<b>23,500</b>
	<b>MATERIALS</b>					
52007	Chemicals	51	295	500	3,000	3,000
52020	Rock/Gravel	6,514	0	3,000	15,000	15,000
	<b>TOTAL MATERIALS</b>	<b>6,564</b>	<b>295</b>	<b>3,500</b>	<b>18,000</b>	<b>18,000</b>
	<b>FIXED CHARGES</b>					
55003	Workers Comp Insurance	24,249	17,031	20,000	27,000	22,500
56018	Refunds	0		0	0	0
56016	Damage/Claims	0	5,000	0	0	0
	<b>TOTAL FIXED CHARGES</b>	<b>24,249</b>	<b>22,031</b>	<b>20,000</b>	<b>27,000</b>	<b>22,500</b>
	<b>CAPITAL OUTLAY</b>					
54002	Furniture/Fixtures	0	666	2,500	2,500	5,500
57001	Capital Improvements	0	0	0	0	0
57002	Capital Assets	10,619	0	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>10,619</b>	<b>666</b>	<b>2,500</b>	<b>2,500</b>	<b>5,500</b>
	<b>TOTAL PARKS &amp; RECREATION</b>	<b>1,039,655</b>	<b>864,213</b>	<b>988,300</b>	<b>1,034,546</b>	<b>1,053,578</b>

**DEPARTMENTAL EXPENDITURE SUMMARY**

**DEPARTMENT: POOL**

**ACCT CODE: 10707**

<b>OBJECT OF EXPENDITURE</b>	<b>2019 ACTUAL</b>	<b>2020 ACTUAL</b>	<b>2021 PROJECTED</b>	<b>2021 BUDGET</b>	<b>2022 BUDGET</b>
Personnel Services	116,623	119,981	122,800	129,000	129,000
Office Supplies	862	1,863	2,150	2,000	2,500
Operating Supplies	11,965	8,574	4,140	13,300	9,800
Printing & Duplicating	0	0	0	0	0
Publicity & Literature	454	227	660	1,500	1,750
Professional Services	6,062	10,840	9,595	10,500	10,500
Repairs & Maintenance	8,506	12,046	17,500	20,500	25,250
Transportation & Training	0	0	0	2,500	2,500
Materials	22,441	19,881	18,000	22,000	20,000
Fixed Charges	11,148	4,829	8,000	8,000	8,000
Capital Outlay	2,219	337	2,900	4,000	4,000
<b>TOTALS</b>	<b>180,280</b>	<b>178,578</b>	<b>185,745</b>	<b>213,300</b>	<b>213,300</b>

CODE 10	EXPENDITURE DETAIL	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
	<b>PERSONNEL SERVICES</b>					
51001	Salaries	108,335	111,455	114,000	120,000	120,000
51007	Social Security	8,288	8,526	8,800	9,000	9,000
	<b>TOTAL PERSONNEL SERVICES</b>	<b>116,623</b>	<b>119,981</b>	<b>122,800</b>	<b>129,000</b>	<b>129,000</b>
	<b>OFFICE SUPPLIES</b>					
52001	Office Supplies	862	1,863	2,150	2,000	2,500
	<b>TOTAL OFFICE SUPPLIES</b>	<b>862</b>	<b>1,863</b>	<b>2,150</b>	<b>2,000</b>	<b>2,500</b>
	<b>OPERATING SUPPLIES</b>					
52002	Uniforms	669	1,787	2,600	2,000	3,000
52004	Minor Apparatus	416	190	0	500	500
52005	Janitorial Supplies	1105	1228	650	1,500	1,250
52009	Concession Supplies	1,022	4,978	0	5,000	0
52012	Special Apparel/Safety Equip	8,533	391	700	4,000	4,000
52013	Operating Supplies	0	0	0	50	50
56015	Miscellaneous Expense	221	0	190	250	1,000
	<b>TOTAL OPERATING SUPPLIES</b>	<b>11,965</b>	<b>8,574</b>	<b>4,140</b>	<b>13,300</b>	<b>9,800</b>
	<b>PRINTING &amp; DUPLICATING</b>					
55011	Printing	0	0	0	0	0
	<b>TOTAL PRINTING &amp; DUPLICATING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>PUBLICITY &amp; LITERATURE</b>					
55005	Advertising	454	227	500	500	500
55037	Public Relations	0	0	160	0	250
56010	Swim Team Expense	0	0	0	1,000	1,000
	<b>TOTAL PUBLICITY &amp; LITERATURE</b>	<b>454</b>	<b>227</b>	<b>660</b>	<b>1,500</b>	<b>1,750</b>
	<b>PROFESSIONAL SERVICES</b>					
55009	Contract Services	6,062	8,732	8,000	8,000	8,000
55030	Training Services	0	2,108	1,595	2,500	2,500
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>6,062</b>	<b>10,840</b>	<b>9,595</b>	<b>10,500</b>	<b>10,500</b>
	<b>REPAIR &amp; MAINTENANCE SERVICES</b>					
53001	Bldg Maint/Repair	7,031	3,001	7,500	7,500	7,500
53002	Pool Maintenance	1,475	7,611	10,000	10,000	14,750
53008	Sign Maintenance	0	1,434	0	2,500	2,500
54004	Electronic Equipment Maint	0	0	0	500	500
55002	Office Equipment Lease	0	0	0	0	0
	<b>TOTAL REPAIR &amp; MAINT SERVICES</b>	<b>8,506</b>	<b>12,046</b>	<b>17,500</b>	<b>20,500</b>	<b>25,250</b>
	<b>TRANSPORTATION &amp; TRAINING</b>					
55013	Dues & Conferences	0	0	0	2,500	2,500
55006	Mileage Reimbursement	0	0	0	0	0
	<b>TOTAL TRANSP &amp; TRAINING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>
	<b>MATERIALS</b>					
52007	Chemicals	22,441	19,881	18,000	22,000	20,000
	<b>TOTAL MATERIALS</b>	<b>22,441</b>	<b>19,881</b>	<b>18,000</b>	<b>22,000</b>	<b>20,000</b>
	<b>FIXED CHARGES</b>					
55003	Workers Comp	11,148	4,694	8,000	8,000	8,000
56003	Refunds	0	135	0	0	0
	<b>TOTAL FIXED CHARGES</b>	<b>11,148</b>	<b>4,829</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>

CODE 10	EXPENDITURE DETAIL	2019	2020	2021	2021	2022
		ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET
	<b>CAPITAL OUTLAY</b>					
54002	Furniture/Fixtures	2,219	337	2,900	4,000	4,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>2,219</b>	<b>337</b>	<b>2,900</b>	<b>4,000</b>	<b>4,000</b>
	<b>TOTAL POOL</b>	<b>180,280</b>	<b>178,578</b>	<b>185,745</b>	<b>213,300</b>	<b>213,300</b>

OBJECT OF EXPENDITURE	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
Personnel Services	33,249	34,770	36,950	40,500	40,500
Office Supplies	59	42	1,490	500	500
Operating Supplies	3,487	1,039	2,550	3,500	3,000
Communications & Postage	68	93	35	600	10,100
Publicity & Literature	319	0	0	500	250
Utility Service	10,361	7,964	9,000	11,000	11,000
Professional Services	5,623	5,903	12,500	6,000	11,000
Repairs & Maintenance	11,287	1,952	7,250	5,000	7,000
Transportation & Training	921	356	400	1,050	1,050
Fixed Charges	1,083	516	1,500	1,750	1,500
<b>TOTALS</b>	<b>66,459</b>	<b>52,635</b>	<b>71,675</b>	<b>70,400</b>	<b>85,900</b>

CODE 10	EXPENDITURE DETAIL	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
	<b>PERSONNEL SERVICES</b>					
51001	Salaries	30,886	32,299	34,200	37,750	37,750
51004	Overtime	0	0	0	0	0
51006	Lagers	0	0	0	0	0
51007	Social Security	2,363	2,471	2,750	2,750	2,750
51008	Health Insurance	0	0	0	0	0
	<b>TOTAL PERSONNEL SERVICES</b>	<b>33,249</b>	<b>34,770</b>	<b>36,950</b>	<b>40,500</b>	<b>40,500</b>
	<b>OFFICE SUPPLIES</b>					
52001	Office Supplies	59	42	1,490	500	500
	<b>TOTAL OFFICE SUPPLIES</b>	<b>59</b>	<b>42</b>	<b>1,490</b>	<b>500</b>	<b>500</b>
	<b>OPERATING SUPPLIES</b>					
52005	Janitorial Supplies	3,043	898	1,750	3,000	2,500
56015	Miscellaneous Expense	444	141	800	500	500
	<b>TOTAL OPERATING SUPPLIES</b>	<b>3,487</b>	<b>1,039</b>	<b>2,550</b>	<b>3,500</b>	<b>3,000</b>
	<b>COMMUNICATIONS &amp; POSTAGE</b>					
52015	Postage	68	93	35	100	100
56017	Tables & Chairs	0	0	0	500	10,000
	<b>TOTAL COMM &amp; POSTAGE</b>	<b>68</b>	<b>93</b>	<b>35</b>	<b>600</b>	<b>10,100</b>
	<b>PUBLICITY &amp; LITERATURE</b>					
55005	Advertising	319	0	0	500	250
	<b>TOTAL PUBLICITY &amp; LITERATURE</b>	<b>319</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>250</b>
	<b>UTILITY SERVICES</b>					
55001	Telephone	1,170	441	500	2,000	2,000
55012	Electric	5,604	5,430	5,500	6,000	6,000
55036	Internet	991	0	0	0	0
55014	Gas	2,596	2,093	3,000	3,000	3,000
	<b>TOTAL UTILITY SERVICES</b>	<b>10,361</b>	<b>7,964</b>	<b>9,000</b>	<b>11,000</b>	<b>11,000</b>
	<b>PROFESSIONAL SERVICES</b>					
55009	Contract Services	5,623	5,903	12,500	6,000	6,000
	Oats	0	0	0	0	5,000
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>5,623</b>	<b>5,903</b>	<b>12,500</b>	<b>6,000</b>	<b>11,000</b>
	<b>REPAIR &amp; MAINTENANCE SERVICES</b>					
53001	Bldg Maint/Repair	9,725	1,952	7,000	4,000	6,000
54005	Vehicle Maint	1,562	0	250	1,000	1,000
	<b>TOTAL REPAIR &amp; MAINT SERVICES</b>	<b>11,287</b>	<b>1,952</b>	<b>7,250</b>	<b>5,000</b>	<b>7,000</b>
	<b>TRANSPORTATION &amp; TRAINING</b>					
52003	Fuel & Oil	921	356	400	1,000	1,000
55006	Mileage Reimbursement	0	0	0	50	50
	<b>TOTAL TRANSP &amp; TRAINING</b>	<b>921</b>	<b>356</b>	<b>400</b>	<b>1,050</b>	<b>1,050</b>
	<b>FIXED CHARGES</b>					
55003	Workers Comp Ins	1,083	516	1,500	1,750	1,500
	<b>TOTAL FIXED CHARGES</b>	<b>1,083</b>	<b>516</b>	<b>1,500</b>	<b>1,750</b>	<b>1,500</b>
	<b>TOTAL SENIOR SERVICES</b>	<b>66,459</b>	<b>52,635</b>	<b>71,675</b>	<b>70,400</b>	<b>85,900</b>

OBJECT OF EXPENDITURE	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
Contract Services	6,300	7,324	0	0	0
Engineering Services	0	0	0	0	0
Miscellaneous Expenses	2,174	223	5,000	5,000	5,000
Capital Improvements	1,122,648	210,881	0	0	0
COP Principal	65,000	70,000	290,000	290,000	305,000
COP Interest	179,530	177,840	176,020	176,020	175,000
COP Admin Fees	1,250	1,250	1,250	1,250	1,250
Bond Issuance Cost	0	0	0	0	0
Debt Service	0	0	0	0	0
<b>TOTALS</b>	<b>1,376,903</b>	<b>467,518</b>	<b>472,270</b>	<b>472,270</b>	<b>486,250</b>

# **TRANSPORTATION FUND**

**REVENUE AND EXPENDITURE SUMMARY**

TRANSPORTATION FUND	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
<b>REVENUES</b>					
Transportation Sales Tax	577,506	577,953	665,000	594,000	671,650
Investment Income	1,948	1,729	1,850	1,500	1,500
Miscellaneous Income	100,337	0	27,260	0	20,000
<b>TOTAL REVENUES</b>	<b>679,790</b>	<b>579,682</b>	<b>694,110</b>	<b>595,500</b>	<b>693,150</b>
<b>EXPENDITURES</b>					
Personnel Services	229,999	188,776	225,070	215,146	253,116
Operations and Maintenance	300,542	306,908	287,335	309,150	319,650
Capital Outlay	63,041	55,237	105,500	107,500	205,000
<b>TOTAL EXPENDITURES</b>	<b>593,582</b>	<b>550,921</b>	<b>617,905</b>	<b>631,796</b>	<b>777,766</b>
<b>REVENUES over (under) Expenditures</b>	<b>86,208</b>	<b>28,761</b>	<b>76,205</b>	<b>(36,296)</b>	<b>(84,616)</b>
<b>Fund Balance at beginning of year</b>	<b>422,161</b>	<b>508,369</b>	<b>537,130</b>	<b>549,092</b>	<b>613,335</b>
<b>FUND BALANCE - ENDING</b>	<b>508,369</b>	<b>537,130</b>	<b>613,335</b>	<b>512,796</b>	<b>528,719</b>

**DEPARTMENTAL EXPENDITURE SUMMARY**

**DEPARTMENT: STREET MAINTENANCE**

**ACCT CODE: 15303**

<b>OBJECT OF EXPENDITURE</b>	<b>2019 ACTUAL</b>	<b>2020 ACTUAL</b>	<b>2021 PROJECTED</b>	<b>2021 BUDGET</b>	<b>2022 BUDGET</b>
Personnel Services	229,999	188,776	225,070	215,146	253,116
Office Supplies	20	294	400	1,000	1,000
Operating Supplies	2,526	13,286	6,975	11,400	11,400
Communications & Postage	2,193	2,204	2,500	2,600	2,600
Printing & Duplicating	147	237	175	200	200
Publicity & Literature	389	352	150	250	250
Utility Service	99,766	103,927	109,500	107,200	110,200
Professional Services	15,735	7,223	6,400	7,500	7,000
Repairs & Maintenance	39,569	60,798	46,200	48,500	57,000
Transportation & Training	7,388	6,190	10,785	8,000	12,500
Materials	68,145	50,736	36,000	56,000	48,000
Fixed Charges	64,665	61,661	68,250	66,500	69,500
Grants	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
Capital Outlay	63,041	55,237	105,500	107,500	205,000
<b>TOTALS</b>	<b>593,582</b>	<b>550,921</b>	<b>617,905</b>	<b>631,796</b>	<b>777,766</b>

CODE 10	EXPENDITURE DETAIL	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
	<b>PERSONNEL SERVICES</b>					
51001	Salaries	142,535	114,012	134,400	134,527	151,192
51004	Overtime	8,824	3,957	7,500	7,500	7,500
51005	Clothing Allowance	935	798	1,000	1,200	1,200
51006	Lagers	11,246	8,845	9,000	8,845	10,130
51007	Social Security	10,966	8,467	10,170	9,144	11,565
51008	Health Insurance	55,492	52,697	63,000	53,930	71,529
51009	Tuition Reimbursement	0	0	0	0	0
51010	Insurance Refund	0	0	0	0	0
	<b>TOTAL PERSONNEL SERVICES</b>	<b>229,999</b>	<b>188,776</b>	<b>225,070</b>	<b>215,146</b>	<b>253,116</b>
	<b>OFFICE SUPPLIES</b>					
52001	Office Supplies	20	294	400	1,000	1,000
	<b>TOTAL OFFICE SUPPLIES</b>	<b>20</b>	<b>294</b>	<b>400</b>	<b>1,000</b>	<b>1,000</b>
	<b>OPERATING SUPPLIES</b>					
52002	Uniforms	194	139	475	400	400
52004	Minor Apparatus - Tools	2,152	8,210	5,500	8,000	8,000
52005	Janitorial Supplies	0	0	10	0	0
52012	Special Apparel - Safety Equipment	82	635	390	500	500
56015	Miscellaneous Expense	98	4,302	600	2,500	2,500
	<b>TOTAL OPERATING SUPPLIES</b>	<b>2,526</b>	<b>13,286</b>	<b>6,975</b>	<b>11,400</b>	<b>11,400</b>
	<b>COMMUNICATIONS &amp; POSTAGE</b>					
55033	Mobile Communications	2,193	2,204	2,500	2,500	2,500
52015	Postage	0	0	0	100	100
55040	IT Services/Equip	0	0	0	0	0
	<b>TOTAL COMM &amp; POSTAGE</b>	<b>2,193</b>	<b>2,204</b>	<b>2,500</b>	<b>2,600</b>	<b>2,600</b>
	<b>PRINTING &amp; DUPLICATING</b>					
55011	Printing	147	237	175	200	200
	<b>TOTAL PRINTING &amp; DUPLICATING</b>	<b>147</b>	<b>237</b>	<b>175</b>	<b>200</b>	<b>200</b>
	<b>PUBLICITY &amp; LITERATURE</b>					
52008	Books & Subscriptions	0	0	0	0	0
55005	Advertising	389	352	150	250	250
55070	Unemployment	0	0	0	0	0
	<b>TOTAL PUBLICITY &amp; LITERATURE</b>	<b>389</b>	<b>352</b>	<b>150</b>	<b>250</b>	<b>250</b>
	<b>UTILITY SERVICES</b>					
55001	Telephone	203	22	0	200	200
55012	Electric	98,362	101,964	107,500	105,000	108,000
55031	Propane	1,200	1,941	2,000	2,000	2,000
	<b>TOTAL UTILITY SERVICES</b>	<b>99,766</b>	<b>103,927</b>	<b>109,500</b>	<b>107,200</b>	<b>110,200</b>
	<b>PROFESSIONAL SERVICES</b>					
55004	Audit	2,938	2,938	3,000	3,000	3,000
55009	Contract Services	2,837	4,285	3,400	3,500	3,000
55010	Engineering Services	9,960			1,000	1,000
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>15,735</b>	<b>7,223</b>	<b>6,400</b>	<b>7,500</b>	<b>7,000</b>
	<b>REPAIR &amp; MAINTENANCE SERVICES</b>					
53001	Bldg Maint/Repair	245	9,204	5,000	5,000	8,500
53009	Right of Way Maintenance	13,965	11,792	15,000	15,000	15,000
53010	Street Sign Maintenance	4,008	7,516	4,000	5,000	10,000
54003	Equipment Maintenance	10,657	10,800	7,200	7,000	7,000
54004	Electronic Equipment Maintenance	0	0	0	0	0
54005	Vehicle Maint	10,694	20,705	15,000	15,000	15,000
55002	Office Equipment Lease	0		0	0	0
55025	Equipment Rental	0	781	0	1,500	1,500
	<b>TOTAL REPAIR &amp; MAINT SERVICES</b>	<b>39,569</b>	<b>60,798</b>	<b>46,200</b>	<b>48,500</b>	<b>57,000</b>

CODE 10	EXPENDITURE DETAIL	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
	<b>TRANSPORTATION &amp; TRAINING</b>					
55013	Dues & Conferences	1,463	569	2,000	1,000	2,500
52003	Fuel & Oil	5,924	5,621	8,785	7,000	10,000
	<b>TOTAL TRANSP &amp; TRAINING</b>	<b>7,388</b>	<b>6,190</b>	<b>10,785</b>	<b>8,000</b>	<b>12,500</b>
	<b>MATERIALS</b>					
52007	Chemicals	0	1,417	0	1,000	0
52014	Paint/Striping	739	180	0	1,000	1,000
52018	Other Construction Materials	0	0	0	0	0
52019	Salt/Sand	45,967	30,427	22,000	30,000	30,000
52020	Rock/Gravel	1,869	3,692	1,000	4,000	2,000
52026	Asphalt Products	19,570	15,020	13,000	20,000	15,000
	<b>TOTAL MATERIALS</b>	<b>68,145</b>	<b>50,736</b>	<b>36,000</b>	<b>56,000</b>	<b>48,000</b>
	<b>FIXED CHARGES</b>					
55003	Property, Liability, Workers Comp Ins.	63,920	61,486	68,000	65,000	68,000
56016	Damage/Claims	745	175	250	1,500	1,500
	<b>TOTAL FIXED CHARGES</b>	<b>64,665</b>	<b>61,661</b>	<b>68,250</b>	<b>66,500</b>	<b>69,500</b>
	<b>GRANTS</b>					
	<b>INTERFUND TRANSFER</b>					
	<b>CAPITAL OUTLAY</b>					
57001	Capital Improvements	46,550	47,709	100,000	100,000	200,000
57002	Capital Assets	16,491	7,528	5,500	7,500	5,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>63,041</b>	<b>55,237</b>	<b>105,500</b>	<b>107,500</b>	<b>205,000</b>
	<b>TOTAL STREET MAINTENANCE</b>	<b>593,582</b>	<b>550,921</b>	<b>617,905</b>	<b>631,796</b>	<b>777,766</b>

**WATER**

**FUND**

**REVENUE AND EXPENDITURE SUMMARY**

WATER FUND	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
<b>REVENUES</b>					
Licenses & Permits	56,707	51,288	107,000	51,500	105,500
Charges of Services	1,630,851	1,651,577	1,665,500	1,701,442	1,736,150
Miscellaneous Income	170	-170	0	0	0
Investment Income	7,415	4,284	3,500	4,000	3,500
Bond Proceeds	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,695,143</b>	<b>1,706,980</b>	<b>1,776,000</b>	<b>1,756,942</b>	<b>1,845,150</b>
<b>EXPENDITURES</b>					
Personnel Services	541,929	613,553	630,300	650,484	611,781
Operations and Maintenance	750,528	764,194	819,660	803,025	844,025
Capital Outlay	212,230	5,700	5,700	10,000	5,000
Debt Service	394,385	380,643	384,000	380,700	384,200
<b>TOTAL EXPENDITURES</b>	<b>1,899,073</b>	<b>1,764,088</b>	<b>1,839,660</b>	<b>1,844,209</b>	<b>1,845,006</b>
REVENUES over (under) Expenditures	-203,930	-57,108	-63,660	-87,267	144
Fund Balance at beginning of year	1,193,817	989,887	932,779	932,779	869,119
<b>FUND BALANCE - ENDING</b>	<b>989,887</b>	<b>932,779</b>	<b>869,119</b>	<b>845,513</b>	<b>869,263</b>
<b>RESTRICTED FUNDS</b>	<b>471,546</b>	<b>476,393</b>	<b>176,480</b>	<b>470,810</b>	<b>176,480</b>
<b>AVAILABLE FUND BALANCE</b>	<b>518,341</b>	<b>456,386</b>	<b>692,639</b>	<b>374,703</b>	<b>692,783</b>

### WATER FUND REVENUES

	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
<b>LICENSES &amp; PERMITS:</b>					
Public Works Fees	107	2,038	2,000	500	500
Local Facility Fee	0	0		0	
Water Taps	56,600	49,250	105,000	51,000	105,000
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>56,707</b>	<b>51,288</b>	<b>107,000</b>	<b>51,500</b>	<b>105,500</b>
<b>CHARGES FOR SERVICES:</b>					
Water Sales (Metered)	1,538,242	1,574,820	1,575,000	1,619,442	1,645,650
Water Sales (Bulk)	6,634	5,504	6,500	4,500	6,500
Penalties	48,325	34,344	45,000	40,000	45,000
Sales Tax	27,223	26,451	27,500	27,000	27,500
Water District Buy Out	0	0	0	0	0
Primacy Fee	10,427	10,458	11,500	10,500	11,500
<b>TOTAL CHARGES FOR SERVICES</b>	<b>1,630,851</b>	<b>1,651,577</b>	<b>1,665,500</b>	<b>1,701,442</b>	<b>1,736,150</b>
<b>MISCELLANEOUS REVENUE:</b>					
Misc Income	170	-170	0	0	0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>170</b>	<b>-170</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INVESTMENT INCOME</b>					
	7,415	4,284	3,500	4,000	3,500
<b>TOTAL INVESTMENT INCOME</b>	<b>7,415</b>	<b>4,284</b>	<b>3,500</b>	<b>4,000</b>	<b>3,500</b>
<b>TOTAL WATER FUND REVENUE</b>	<b>1,695,143</b>	<b>1,706,979</b>	<b>1,776,000</b>	<b>1,756,942</b>	<b>1,845,150</b>

**DEPARTMENTAL EXPENDITURE SUMMARY**

**DEPARTMENT: WATER**

**ACCT CODE 20309**

<b>OBJECT OF EXPENDITURE</b>	<b>2019 ACTUAL</b>	<b>2020 ACTUAL</b>	<b>2021 PROJECTED</b>	<b>2021 BUDGET</b>	<b>2022 BUDGET</b>
Personnel Services	541,929	613,553	630,300	650,484	611,781
Office Supplies	1,749	1,884	1,250	2,000	2,000
Operating Supplies	9,902	8,496	11,860	9,325	9,325
Communications & Postage	10,422	10,712	12,450	11,000	11,000
Printing & Duplicating	835	1,834	800	2,000	1,000
Publicity & Literature	1,650	988	1,100	1,500	1,500
Utility Service	20,175	24,586	27,800	27,600	28,600
Wholesale Water	457,501	439,929	477,000	470,000	485,000
Professional Services	65,227	62,002	43,000	59,600	54,600
Repairs & Maintenance	25,015	35,072	22,725	39,800	33,300
Transportation & Training	12,310	9,616	14,800	13,500	16,000
Materials	62,495	87,974	121,375	69,700	104,700
Fixed Charges	83,246	81,101	85,500	97,000	97,000
Debt Service	394,385	380,643	384,000	380,700	384,200
Capital Outlay	212,230	5,700	5,700	10,000	5,000
<b>TOTALS</b>	<b>1,899,073</b>	<b>1,764,090</b>	<b>1,839,660</b>	<b>1,844,209</b>	<b>1,845,006</b>

CODE 10	EXPENDITURE DETAIL	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
	<b>PERSONNEL SERVICES</b>					
51001	Salaries	358,550	387,602	399,100	401,015	370,777
51004	Overtime	11,878	7,559	10,000	10,000	10,000
51005	Clothing Allowance	1,251	1,114	1,400	1,500	1,500
51006	Lagers	26,209	30,846	29,800	29,048	24,436
51007	Social Security	27,693	29,139	30,000	30,970	28,211
51008	Health Insurance	116,347	157,293	160,000	177,951	176,857
51009	Tuition Reimbursement	0	0	0	0	0
51010	Insurance Refund	0	0	0	0	0
	<b>TOTAL PERSONNEL SERVICES</b>	<b>541,929</b>	<b>613,553</b>	<b>630,300</b>	<b>650,484</b>	<b>611,781</b>
	<b>OFFICE SUPPLIES</b>					
52001	Office Supplies	1,749	1,884	1,250	2,000	2,000
	<b>TOTAL OFFICE SUPPLIES</b>	<b>1,749</b>	<b>1,884</b>	<b>1,250</b>	<b>2,000</b>	<b>2,000</b>
	<b>OPERATING SUPPLIES</b>					
52002	Uniforms	248	117	200	300	300
52004	Minor Apparatus	3,031	2,098	7,500	8,000	8,000
52005	Janitorial Supplies	3	15	10	25	25
52012	Special Apparel - Safety Equipment	96	799	400	1,000	1,000
56015	Miscellaneous Expense	6,524	5,467	3,750	0	0
	<b>TOTAL OPERATING SUPPLIES</b>	<b>9,902</b>	<b>8,496</b>	<b>11,860</b>	<b>9,325</b>	<b>9,325</b>
	<b>COMMUNICATIONS &amp; POSTAGE</b>					
55033	Mobile Communications	2,734	2,751	4,250	3,000	3,000
52015	Postage	5,468	5,771	5,600	6,000	6,000
55036	Internet Service	1,449	2,190	2,600	2,000	2,000
55040	IT Services/Equip	770	0	0	0	0
	<b>TOTAL COMM &amp; POSTAGE</b>	<b>10,422</b>	<b>10,712</b>	<b>12,450</b>	<b>11,000</b>	<b>11,000</b>
	<b>PRINTING &amp; DUPLICATING</b>					
55011	Printing	835	1,834	800	2,000	1,000
	<b>TOTAL PRINTING &amp; DUPLICATING</b>	<b>835</b>	<b>1,834</b>	<b>800</b>	<b>2,000</b>	<b>1,000</b>
	<b>PUBLICITY &amp; LITERATURE</b>					
52008	Books & Subscriptions	0	0	0	0	0
55005	Advertising	1,650	988	1,100	1,500	1,500
55070	Unemployment	0			0	0
	<b>TOTAL PUBLICITY &amp; LITERATURE</b>	<b>1,650</b>	<b>988</b>	<b>1,100</b>	<b>1,500</b>	<b>1,500</b>
	<b>UTILITY SERVICES</b>					
55001	Telephone	2,548	2,487	2,600	2,600	2,600
55012	Electric	14,494	18,524	21,000	20,000	21,000
55014	Gas Service	1,933	1,170	2,000	2,500	2,500
55031	Propane	1,200	2,405	2,200	2,500	2,500
55032	Wholesale Water	457,501	439,929	477,000	470,000	485,000
	<b>TOTAL UTILITY SERVICES</b>	<b>477,676</b>	<b>464,515</b>	<b>504,800</b>	<b>497,600</b>	<b>513,600</b>
	<b>PROFESSIONAL SERVICES</b>					
55004	Audit	2,938	2,938	3,000	3,000	3,000
55009	Contract Services	35,315	37,025	20,000	30,000	25,000
55010	Engineering Services	5,254	0	0	5,000	5,000
55015	Legal Services	21,721	22,039	20,000	21,600	21,600
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>65,227</b>	<b>62,002</b>	<b>43,000</b>	<b>59,600</b>	<b>54,600</b>
	<b>REPAIR &amp; MAINTENANCE SERVICES</b>					
53001	Bldg Maint/Repair	1,073	5,786	5,000	5,000	5,000
53006	Tower Maintenance	2,700	0	2,700	5,000	3,500
54003	Equipment Maintenance	2,125	5,832	4,000	4,000	4,000
54004	Electronic Equipment Maint	0	469	2,250	1,200	1,200
54005	Vehicle Maint	18,139	22,060	8,000	20,000	15,000
54015	Pump & Motor Maintenance	380	132	75	3,000	3,000
55002	Office Equipment Lease	598	607	700	600	600
55025	Equipment Rental	0	186	0	1,000	1,000
	<b>TOTAL REPAIR &amp; MAINT SERVICES</b>	<b>25,015</b>	<b>35,072</b>	<b>22,725</b>	<b>39,800</b>	<b>33,300</b>

CODE 10	EXPENDITURE DETAIL	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
<b>TRANSPORTATION &amp; TRAINING</b>						
55013	Dues & Conferences	4,260	2,586	4,000	4,500	4,500
55006	Mileage Reimbursement	314	0	0	0	0
52003	Fuel & Oil	7,737	7,030	10,800	9,000	11,500
	<b>TOTAL TRANSP &amp; TRAINING</b>	<b>12,310</b>	<b>9,616</b>	<b>14,800</b>	<b>13,500</b>	<b>16,000</b>
<b>MATERIALS</b>						
52007	Chemicals	0	505	0	500	500
52018	Other Construction Materials	2,598		7,300	3,000	3,000
52020	Rock/Gravel	2,729	1,092	5,000	5,000	5,000
52021	Meters & Fittings	39,204	76,817	75,000	45,000	65,000
52022	Electronic Equipment	321	2,028	75	1,200	1,200
52023	Water Mains & Fittings	17,643	7,532	34,000	15,000	30,000
	<b>TOTAL MATERIALS</b>	<b>62,495</b>	<b>87,974</b>	<b>121,375</b>	<b>69,700</b>	<b>104,700</b>
<b>FIXED CHARGES</b>						
55003	Property, Liability, Workers Comp Ins.	41,261	42,429	46,000	50,000	50,000
56002	Sales Tax	29,991	28,702	29,000	30,500	30,500
56003	Refunds	0	0	0	0	0
56004	Primacy Fee	10,169	9,970	10,500	10,500	10,500
56016	Damage/Claims	1,826	0	0	6,000	6,000
	<b>TOTAL FIXED CHARGES</b>	<b>83,246</b>	<b>81,101</b>	<b>85,500</b>	<b>97,000</b>	<b>97,000</b>
<b>DEBT SERVICE</b>						
58001	Lease Purchase Principal	11,081	0	0	0	0
58002	Lease Purchase Interest	253	0	0	0	0
59001	COP Principal	93,354	207,000	216,000	207,000	223,000
59003	COP Interest	288,204	172,550	167,000	172,500	160,000
59004	Administration Fees	1,493	1,093	1,000	1,200	1,200
59020	Bond Issuance Cost	0	0	0	0	0
59021	Bond Discount	0	0	0	0	0
	<b>TOTAL DEBT SERVICE</b>	<b>394,385</b>	<b>380,643</b>	<b>384,000</b>	<b>380,700</b>	<b>384,200</b>
<b>GRANTS</b>						
<b>INTERFUND TRANSFER</b>						
<b>CAPITAL OUTLAY</b>						
54002	Furniture/Fixtures	76	54	0	0	0
57001	Capital Improvements	175,670	0	0	0	0
57002	Capital Assets	36,484	5,646	5,700	10,000	5,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>212,230</b>	<b>5,700</b>	<b>5,700</b>	<b>10,000</b>	<b>5,000</b>
<b>TOTAL WATER EXPENSE</b>		<b>1,899,073</b>	<b>1,764,090</b>	<b>1,839,660</b>	<b>1,844,209</b>	<b>1,845,006</b>

**SEWER  
FUND**

**REVENUE AND EXPENDITURE SUMMARY**

<b>SEWER FUND</b>	<b>2019 ACTUAL</b>	<b>2020 ACTUAL</b>	<b>2021 PROJECTED</b>	<b>2021 BUDGET</b>	<b>2022 BUDGET</b>
<b>REVENUES</b>					
Licenses & Permits	153,725	208,750	333,900	170,000	335,000
Charges for Services	1,510,427	1,504,671	1,534,800	1,540,533	1,613,650
Miscellaneous	75,067	94,087	54,000	20,000	50,000
Investment Income	151,236	73,066	51,043	135,000	35,000
<b>TOTAL REVENUES</b>	<b>1,890,455</b>	<b>1,880,573</b>	<b>1,973,743</b>	<b>1,865,533</b>	<b>2,033,650</b>
<b>EXPENDITURES</b>					
Personnel Services	416,193	469,848	509,500	511,978	545,012
Operations and Maintenance	387,333	324,533	327,095	369,550	374,950
Capital Outlay	95,269	116,336	56,100	311,000	311,000
Debt Service	596,853	583,975	582,750	609,545	587,250
2017 COP	240,198	2,115,785	2,133,406	3,183,406	783,406
<b>TOTAL EXPENDITURES</b>	<b>1,735,847</b>	<b>3,610,477</b>	<b>3,608,851</b>	<b>4,985,479</b>	<b>2,601,618</b>
<b>REVENUES over (under) Expenditures</b>	<b>154,608</b>	<b>-1,729,904</b>	<b>-1,635,108</b>	<b>-3,119,946</b>	<b>-567,968</b>
<b>Fund Balance at beginning of year</b>	<b>5,079,718</b>	<b>5,232,878</b>	<b>3,502,974</b>	<b>3,758,680</b>	<b>1,867,866</b>
<b>FUND BALANCE - ENDING</b>	<b>5,232,878</b>	<b>3,502,974</b>	<b>1,867,866</b>	<b>638,734</b>	<b>1,299,898</b>
<b>RESTRICTED FUNDS (SRF BOND RESERVE)</b>	<b>5,133,894</b>	<b>3,056,362</b>	<b>1,106,362</b>	<b>145,207</b>	<b>506,362</b>
<b>AVAILABLE FUND BALANCE</b>	<b>98,984</b>	<b>446,612</b>	<b>761,504</b>	<b>493,527</b>	<b>793,536</b>

### SEWER FUND REVENUES

	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
<b>LICENSES &amp; PERMITS:</b>					
Public Works Fees	0	2,500	1,400	0	2,500
Sewer Taps	0	2,500	2,500	0	2,500
Sewer Availability Fee	153,725	203,750	330,000	170,000	330,000
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>153,725</b>	<b>208,750</b>	<b>333,900</b>	<b>170,000</b>	<b>335,000</b>
<b>CHARGES FOR SERVICES:</b>					
Sewer Fees	1,340,619	1,345,161	1,363,800	1,376,533	1,438,650
I & I	140,852	141,616	145,000	142,000	150,000
Penalties	28,956	17,894	26,000	22,000	25,000
<b>TOTAL CHARGES FOR SERVICES</b>	<b>1,510,427</b>	<b>1,504,671</b>	<b>1,534,800</b>	<b>1,540,533</b>	<b>1,613,650</b>
<b>MISCELLANEOUS REVENUE:</b>					
Misc Income	75,067	94,087	54,000	20,000	50,000
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>75,067</b>	<b>94,087</b>	<b>54,000</b>	<b>20,000</b>	<b>50,000</b>
<b>INVESTMENT INCOME</b>					
COP Investment Income	81,347	61,770	51,000	65,000	35,000
<b>TOTAL INVESTMENT INCOME</b>	<b>69,889</b>	<b>11,296</b>	<b>43</b>	<b>70,000</b>	<b>0</b>
<b>TOTAL SEWER FUND REVENUE</b>	<b>151,236</b>	<b>73,066</b>	<b>51,043</b>	<b>135,000</b>	<b>35,000</b>

**DEPARTMENTAL EXPENDITURE SUMMARY**

**DEPARTMENT: SEWER**

**ACCT CODE: 25303**

<b>OBJECT OF EXPENDITURE</b>	<b>2019 ACTUAL</b>	<b>2020 ACTUAL</b>	<b>2021 PROJECTED</b>	<b>2021 BUDGET</b>	<b>2022 BUDGET</b>
Personnel Services	416,193	469,848	509,500	511,978	545,012
Office Supplies	2,108	2,137	2,150	2,000	2,000
Operating Supplies	24,501	13,704	36,195	19,400	19,400
Communications & Postage	8,619	8,545	9,450	9,600	10,000
Printing & Duplicating	720	1,834	1,200	1,500	1,500
Publicity & Literature	945	688	400	850	850
Utility Service	100,852	99,057	113,100	104,000	104,000
Professional Services	71,941	67,552	52,000	56,000	56,000
Repairs & Maintenance	106,011	59,789	32,100	88,800	88,800
Transportation & Training	12,650	11,048	16,300	13,000	18,000
Materials	3,221	8,545	3,700	9,400	9,400
Fixed Charges	55,766	51,634	60,500	65,000	65,000
Debt Service	596,853	583,975	582,750	609,545	587,250
Capital Outlay	95,269	116,336	56,100	311,000	311,000
2017 COP	240,198	2,115,785	2,133,406	3,183,406	783,406
<b>TOTALS</b>	<b>1,735,847</b>	<b>3,610,477</b>	<b>3,608,851</b>	<b>4,985,479</b>	<b>2,601,618</b>

CODE 10	EXPENDITURE DETAIL	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
	<b>PERSONNEL SERVICES</b>					
51001	Salaries	286,184	313,134	340,000	335,745	342,883
51004	Overtime	11,369	4,591	10,000	10,000	10,000
51005	Clothing Allowance	839	839	1,000	1,500	1,500
51006	Lagers	21,137	24,600	24,000	24,138	22,701
51007	Social Security	22,481	23,687	25,500	25,684	26,231
51008	Health Insurance	74,182	102,997	109,000	114,911	141,697
51009	Tuition Reimbursement	0	0	0	0	0
51010	Insurance Refund	0	0	0	0	0
	<b>TOTAL PERSONNEL SERVICES</b>	<b>416,193</b>	<b>469,848</b>	<b>509,500</b>	<b>511,978</b>	<b>545,012</b>
	<b>OFFICE SUPPLIES</b>					
52001	Office Supplies	2,108	2,137	2,150	2,000	2,000
	<b>TOTAL OFFICE SUPPLIES</b>	<b>2,108</b>	<b>2,137</b>	<b>2,150</b>	<b>2,000</b>	<b>2,000</b>
	<b>OPERATING SUPPLIES</b>					
52002	Uniforms	337	117	180	300	300
52004	Minor Apparatus	4,965	1,968	9,000	10,000	10,000
52005	Janitorial Supplies	105	36	65	100	100
52012	Special Apparel-Safety	82	1,163	1,050	1,000	1,000
52022	Electronic Equipment	8,025	2,108	500	1,000	1,000
52016	Lab Equipment & Supplies	4,397	2,842	3,200	4,000	4,000
56015	Miscellaneous Expense	6,590	5,470	22,200	3,000	3,000
	<b>TOTAL OPERATING SUPPLIES</b>	<b>24,501</b>	<b>13,704</b>	<b>36,195</b>	<b>19,400</b>	<b>19,400</b>
	<b>COMMUNICATIONS &amp; POSTAGE</b>					
55033	Mobile Communications	2,355	2,818	3,850	3,000	3,000
52015	Postage	5,493	5,727	5,600	5,600	6,000
55036	Internet Service	0	0	0	0	0
55040	IT Services/Equip	770	0	0	1,000	1,000
	<b>TOTAL COMM &amp; POSTAGE</b>	<b>8,619</b>	<b>8,545</b>	<b>9,450</b>	<b>9,600</b>	<b>10,000</b>
	<b>PRINTING &amp; DUPLICATING</b>					
55011	Printing	720	1,834	1,200	1,500	1,500
	<b>TOTAL PRINTING &amp; DUPLICATING</b>	<b>720</b>	<b>1,834</b>	<b>1,200</b>	<b>1,500</b>	<b>1,500</b>
	<b>PUBLICITY &amp; LITERATURE</b>					
55005	Advertising	945	688	400	850	850
52008	Publications	0	0	0	0	0
	<b>TOTAL PUBLICITY &amp; LITERATURE</b>	<b>945</b>	<b>688</b>	<b>400</b>	<b>850</b>	<b>850</b>
	<b>UTILITY SERVICES</b>					
55001	Telephone	3,698	4,246	3,850	4,000	4,000
55012	Electric	93,074	91,437	105,000	95,000	95,000
55014	Gas Service	2,583	1,170	2,000	2,500	2,500
55030	Water	297	279	350	500	500
55031	Propane	1,200	1,925	1,900	2,000	2,000
	<b>TOTAL UTILITY SERVICES</b>	<b>100,852</b>	<b>99,057</b>	<b>113,100</b>	<b>104,000</b>	<b>104,000</b>
	<b>PROFESSIONAL SERVICES</b>					
55004	Audit	2,938	2,938	3,000	3,000	3,000
55009	Contract Services	44,111	41,817	29,000	30,000	30,000
55010	Engineering Services	3,172	758	0	1,000	1,000
55015	Legal Services	21,721	22,039	20,000	22,000	22,000
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>71,941</b>	<b>67,552</b>	<b>52,000</b>	<b>56,000</b>	<b>56,000</b>
	<b>REPAIR &amp; MAINTENANCE SERVICES</b>					
53001	Bldg Maint/Repair	8,116	8,267	9,800	10,000	10,000
54003	Equipment Maintenance	4,859	23,394	4,800	22,000	22,000
54004	Electronic Equipment Maint	2,495	1,077	1,750	1,000	1,000
54005	Vehicle Maint	19,594	19,828	8,000	20,000	20,000
54015	Pump & Motor Maintenance	66,896	5,060	5,500	30,000	30,000
54016	Sewer Main Maintenance	3,454	1,248	1,500	5,000	5,000
55002	Office Equipment Lease	598	607	650	500	500
55025	Equipment Rental	0	308	100	300	300
	<b>TOTAL REPAIR &amp; MAINT SERVICES</b>	<b>106,011</b>	<b>59,789</b>	<b>32,100</b>	<b>88,800</b>	<b>88,800</b>

CODE 10	EXPENDITURE DETAIL	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
<b>TRANSPORTATION &amp; TRAINING</b>						
55013	Dues & Conferences	1,896	1,073	2,800	2,500	2,500
55006	Mileage Reimbursement	314	0	0	0	0
52003	Fuel & Oil	10,439	9,975	13,500	10,500	15,500
	<b>TOTAL TRANSP &amp; TRAINING</b>	<b>12,650</b>	<b>11,048</b>	<b>16,300</b>	<b>13,000</b>	<b>18,000</b>
<b>MATERIALS</b>						
52007	Chemicals	0	335	0	1,000	1,000
52020	Rock/Gravel	1,628	3,079	700	3,200	3,200
52024	Sewer Mains & Fittings	1,593	5,131	3,000	5,200	5,200
	<b>TOTAL MATERIALS</b>	<b>3,221</b>	<b>8,545</b>	<b>3,700</b>	<b>9,400</b>	<b>9,400</b>
<b>FIXED CHARGES</b>						
55003	Property, Liability, Workers Comp Ins.	37,718	40,064	46,500	40,500	40,500
56006	DNR Service Fee	4,241	0	4,500	4,500	4,500
56016	Damage/Claims	180	0	0	5,000	5,000
59029	SRF Loan Processing Fee	13,626	11,570	9,500	15,000	15,000
	<b>TOTAL FIXED CHARGES</b>	<b>55,766</b>	<b>51,634</b>	<b>60,500</b>	<b>65,000</b>	<b>65,000</b>
<b>DEBT SERVICE</b>						
58001	Lease Purchase Principal	11,081	0	0	0	0
58002	Lease Purchase Interest	253	0	0	0	0
59020	Bond Issuance Cost	0	0	0	0	0
59021	Bond Discount	0	0	0	0	0
59025	Principal - SRF	385,000	405,000	425,000	405,000	445,000
59026	Interest - SRF	119,538	99,294	78,000	99,295	60,000
59027	SRF Administration Fees	1,092	610	0	2,000	2,000
59035	Sewer COP Principal	42,140	43,000	45,000	43,000	45,000
59036	Sewer COP Interest	37,121	35,844	34,500	60,000	35,000
59037	Sewer COP Admin Fees	627	227	250	250	250
	<b>TOTAL DEBT SERVICE</b>	<b>596,853</b>	<b>583,975</b>	<b>582,750</b>	<b>609,545</b>	<b>587,250</b>
<b>CAPITAL OUTLAY</b>						
54002	Furniture/Fixtures	76	54	0	0	0
57001	Capital Improvements	78,704	5,000	0	5,000	5,000
57002	Capital Assets	16,489	5,646	5,600	6,000	6,000
57003	I & I Improvements	0	105,636	50,500	300,000	300,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>95,269</b>	<b>116,336</b>	<b>56,100</b>	<b>311,000</b>	<b>311,000</b>
<b>TOTAL SEWER</b>		<b>1,495,649</b>	<b>1,494,692</b>	<b>1,475,445</b>	<b>1,802,073</b>	<b>1,818,212</b>

OBJECT OF EXPENDITURE	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
Contract Services	0	0	0	0	0
Engineering Services	14,385	155,674	200,000	200,000	150,000
Miscellaneous Expenses	0	0		0	0
Capital Improvements	42,407	1,776,705	1,750,000	2,800,000	450,000
COP Principal	0	0	0	0	0
COP Interest	182,156	182,156	182,156	182,156	182,156
COP Admin Fees	1,250	1,250	1,250	1,250	1,250
Bond Issuance Cost	0	0	0	0	0
COP Debt Service	0	0	0	0	0
<b>TOTALS</b>	<b>240,198</b>	<b>2,115,785</b>	<b>2,133,406</b>	<b>3,183,406</b>	<b>783,406</b>

**GENERAL OBLIGATION  
FUND**

**REVENUE AND EXPENDITURE SUMMARY**

<b>GENERAL OBLIGATION DEBT</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>REVENUES</b>					
Investment Income	1,009	883	810	822	800
Real Estate	171,888	190,258	165,000	160,000	235,000
Personal Property	30,439	33,854	29,500	28,500	40,000
Merchant and Manufacturers	7,474	7,034	8,200	7,500	7,500
Railroad & Utilities	6,900	8,452	7,200	7,500	7,500
Bond Proceeds	0	3,917,279	0	50,000	0
Prior & Penalties	9,824	7,635	7,500	8,000	8,000
Interfund Transfer	400,000	375,000	250,000	250,000	225,000
<b>TOTAL REVENUES</b>	<b>627,534</b>	<b>4,540,396</b>	<b>468,210</b>	<b>512,322</b>	<b>523,800</b>
<b>EXPENDITURES</b>					
G.O. Debt Principal	391,000	4,180,000	365,000	365,000	412,500
G.O. Debt Interest	252,464	295,154	97,500	97,322	107,800
G.O. Debt Administrative Fee	974	74,403	850	3,895,000	3,500
<b>TOTAL EXPENDITURES</b>	<b>644,438</b>	<b>4,549,557</b>	<b>463,350</b>	<b>4,357,322</b>	<b>523,800</b>
<b>Excess (deficiency) over expenditures</b>	<b>-16,904</b>	<b>-9,161</b>	<b>4,860</b>	<b>-3,845,000</b>	<b>0</b>
<b>Fund Balance at beginning of year</b>	<b>340,678</b>	<b>323,774</b>	<b>314,613</b>	<b>4,055,174</b>	<b>319,473</b>
<b>FUND BALANCE - ENDING</b>	<b>323,774</b>	<b>314,613</b>	<b>319,473</b>	<b>239,515</b>	<b>319,473</b>

# **CAPITAL IMPROVEMENT FUND**

**REVENUE AND EXPENDITURE SUMMARY**

<b>CAPITAL IMPROVEMENT</b>	<b>2019 ACTUAL</b>	<b>2020 ACTUAL</b>	<b>2021 PROJECTED</b>	<b>2021 BUDGET</b>	<b>2022 BUDGET</b>
<b>REVENUES</b>					
Capital Improvement Sales Tax	288,752	293,975	332,000	293,265	337,000
Investment Income	3,286	3,406	3,500	7,500	3,500
<b>TOTAL REVENUES</b>	<b>292,038</b>	<b>297,381</b>	<b>335,500</b>	<b>300,765</b>	<b>340,500</b>
<b>EXPENDITURES</b>					
Capital Outlay	187,531	229,324	450,000	574,500	598,650
<b>TOTAL EXPENDITURES</b>	<b>187,531</b>	<b>229,324</b>	<b>450,000</b>	<b>574,500</b>	<b>598,650</b>
Excess (deficiency) over expenditures	104,507	68,057	-114,500	-273,735	-258,150
Fund Balance at beginning of year	837,290	941,977	1,010,034	1,009,520	895,534
<b>FUND BALANCE - ENDING</b>	<b>941,797</b>	<b>1,010,034</b>	<b>895,534</b>	<b>877,611</b>	<b>637,384</b>

# **STORM WATER FUND**

**REVENUE AND EXPENDITURE SUMMARY**

STORM WATER FUND	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
<b>REVENUES</b>					
Investment Income	688	557	105	250	100
<b>TOTAL REVENUES</b>	<b>688</b>	<b>557</b>	<b>105</b>	<b>250</b>	<b>100</b>
<b>EXPENDITURES</b>					
Miscellaneous Expense	0	22,358	0	0	0
Storm Drainage Construction	130	106,945	9,500	60,285	51,109
<b>TOTAL EXPENDITURES</b>	<b>130</b>	<b>129,303</b>	<b>9,500</b>	<b>60,285</b>	<b>51,109</b>
Excess (deficiency) over expenditures	557	-128,746	-9,395	-60,035	-51,009
Fund Balance at beginning of year	188,593	189,150	60,404	60,035	51,009
<b>FUND BALANCE - ENDING</b>	<b>189,150</b>	<b>60,404</b>	<b>51,009</b>	<b>0</b>	<b>0</b>

# **STREET IMPROVEMENT FUND**

**REVENUE AND EXPENDITURE SUMMARY**

STREET IMPROVEMENT FUND	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED	2021 BUDGET	2022 BUDGET
<b>REVENUES</b>					
Investment Income	834	746	360	600	300
<b>TOTAL REVENUES</b>	<b>834</b>	<b>746</b>	<b>360</b>	<b>600</b>	<b>300</b>
<b>EXPENDITURES</b>					
Easement Acquisitions	0	0	0	0	0
Street Construction	0	70,139	22,000	204,742	155,809
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>70,139</b>	<b>22,000</b>	<b>204,742</b>	<b>155,809</b>
Excess (deficiency) over expenditures	834	-69,393	-21,640	-204,142	-155,509
Fund Balance at beginning of year	245,708	246,542	177,149	246,308	155,509
<b>FUND BALANCE - ENDING</b>	<b>246,542</b>	<b>177,149</b>	<b>155,509</b>	<b>42,166</b>	<b>0</b>

# ARPA FUND

**REVENUE AND EXPENDITURE SUMMARY**

<b>ARPA</b>	<b>2019 ACTUAL</b>	<b>2020 ACTUAL</b>	<b>2021 PROJECTED</b>	<b>2021 BUDGET</b>	<b>2022 BUDGET</b>
<b>REVENUES</b>					
ARPA	0	0	833,173	0	833,173
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>833,173</b>	<b>0</b>	<b>833,173</b>
<b>EXPENDITURES</b>					
Capital Outlay	0	0	0	0	1,666,346
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,666,346</b>
Excess (deficiency) over expenditures	0	0	833,173	0	-833,173
Fund Balance at beginning of year	0	0	0	0	833,173
<b>FUND BALANCE - ENDING</b>	<b>0</b>	<b>0</b>	<b>833,173</b>	<b>0</b>	<b>0</b>