



# FY 2023

## City of Oak Grove Budget

Jan 1 - Dec 31, 2023



**CITY OF OAK GROVE**

2110 S. BROADWAY

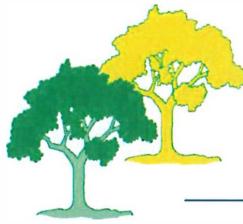
OAK GROVE, MO 64075

816-690-3773

[WWW.CITYOFOAKGROVE.COM](http://WWW.CITYOFOAKGROVE.COM)

**CITY OF OAK GROVE**

**ANNUAL BUDGET  
JAN – DEC 2023**



# CITY OF *Oak Grove*

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

---

November 21, 2022

Mayor Webb and Members of the Board,

I am grateful for the opportunity to present the 2023 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 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. Governmental activities are primarily funded through sales taxes, property taxes and other charges and fees. Enterprise activities include the City's water and wastewater operations. These activities are financed through user/usage fees.

Please see below for a summary of the 2023 Proposed Budget by fund.

### **General Fund:**

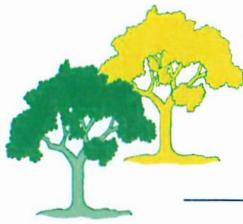
The General Fund is the City's main operating fund and accounts for the operational activities of the City including Administration, Public Safety, Building and Code Enforcement, Parks and Recreation, Municipal Court, Senior Services, and Emergency Management. All general governmental services are comprised within the General Fund unless specifically dedicated to another fund.

In 2022, the General Fund received \$765,894 in ARPA monies.

2023 budgeted revenues are \$5,380,499 or a 9% decrease from the 2022 projected revenues. Excluding the one-time receipt of ARPA Funds, the 2023 budgeted revenues are about 4.5% higher compared to 2022. This growth is driven by growth in new construction property tax revenues and an increase in sales tax receipts attributed to new businesses, growth in existing businesses, and inflationary pressures.

2023 expenses are budgeted at \$5,873,249 or about a 1% increase over the 2022 projected expenses. The budgeted includes the allocation of \$500,000 to the 2023 Mill and Overlay Program and \$75,000 for pool resurfacing. In total, the 2023 proposed General Fund budget includes the utilization of \$492,750 of fund balance.

The 2023 proposed General Fund Budget also includes a request for a second detective position. The request is based on the current/assigned case load and the number of open investigations. The 2023 proposed budget also includes the expansion of the part-time animal control/code enforcement to a full-time position.



## CITY OF *Oak Grove*

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

---

### **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, streetlights, right-of-way maintenance, and equipment upkeep.

In 2023, the revenues are budgeted at \$781,324, or about 13% less than 2022 anticipated revenues. Excluding the one-time receipt of \$134,759 in ARPA monies, the budgeted revenues are increasing by 3%. The 3% increase is attributable to increase in sales tax receipts.

The 2023 budgeted expenses are \$935,150, or about a 3% increase over the 2022 projected expenses. The proposed budget includes \$200,000 dedicated to the 2023 Mill and Overlay Program.

### **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 2023 revenues are budgeted at \$593,216 or about 10% higher than 2022 revenues. The increase is due to the interfund transfer and growth in new construction and an increase in personal property.

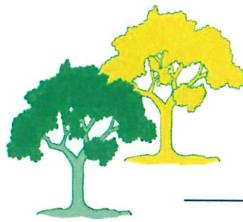
2023 budget includes a 25% increase in scheduled debt service payments from \$516,350 in 2022 to \$644,500 in 2023. The increase is due to an increased debt service schedule.

### **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 3,300 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 proposed 2023 budget reflects a 15% decrease in budgeted revenues due to the one-time receipt of \$377,174 in ARPA monies in 2022. Excluding ARPA, budgeted revenues represent a 2% increase in revenues primarily generated from new water accounts. Total revenues are budgeted at \$1,907,200.

The proposed 2023 budget reflects a 33% increase in expenditures primarily due to one-time capital expenditures including \$100,000 for a standpipe water mixer, \$21,000 from north water booster rebuild, \$42,000 north boost generator, \$70,000 for south booster generator, and \$35,000 for a new backhoe. The proposed capital outlays result in an anticipated allocation of approximately \$223,000 in fund balance.



#### **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.

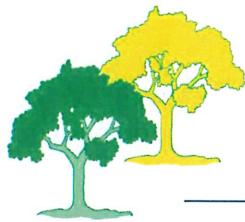
The proposed 2023 budget reflects a 18% decrease in budgeted revenues due to the one-time receipt of \$404,725 in ARPA monies in 2022. Excluding ARPA, 2023 budgeted revenues are approximately 2% higher primarily due to new sewer accounts.

The 2023 proposed budget reflects a 2% decrease in projected 2022 expenditures. The budget includes the utilization of \$266,306 of fund balance for one-time capital expenditures including \$150,000 for white oaks lift station rebuild, \$20,000 for a jib crane, \$50,000 carryforward I&I program, and \$35,000 for a new backhoe.

#### **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 \$386,938 while expenditures are budgeted at \$513,500. The proposed budget includes the utilization of \$126,562 of fund balance. The following items are budgeted:

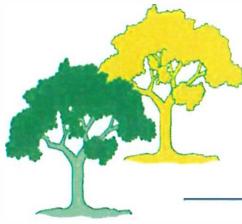
Capital Outlay			Funding Sources	
Item	Summary	Total Cost	Capital Fund	Other Funding Sources
Tennis Court Resurfacing	Fix cracks and apply new play surface	75,000	75,000	-
HVAC	Replace 1 of 3 R-22 units with new system	25,000	25,000	-
2-12 year age playground	Replace small and obsolete unit @ Frick Park	80,000	80,000	-
Pool Resurfacing	Apply new liner to pool walls/floor (\$75k GF)	75,000	-	75,000
Parks Equipment Lease	Mower and equipment replacement	35,000	35,000	-



CITY OF  
*Oak Grove*

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

Asphalt Overlay	This program includes work necessary to maintain and preserve existing streets (\$500k GF, \$200k Streets, \$50 Transportation, \$50 Capital)	800,000	50,000	750,000
Backhoe	Replace John Deer Backhoe with ongoing maintenance issues. (Funding split 50% Capital, 25% Sewer, 25% Water)	140,000	70,000	70,000
Asphalt Crack Sealer	Current unit is past its life expectancy. Used for adding longevity to our streets by sealing in the cracks. (\$70k Streets)	70,000	-	70,000
SE 12th Street School Safety Upgrades	Replace existing non-functioning school flashers with new, add mid-block crosswalk flasher, replace four way stop signs at SE12th and Salem with LED flashing stop signs, and refresh piano key crosswalks.	22,000	22,000	-
12 AES Compatible Mobile Radios	Upgrade/Comply Federal AES req. (2022)	70,000	70,000	-
Police Vehicle & Equipment	Cont. rotation of aging vehicle fleet	46,000	46,000	-
New Outdoor Warning Siren	Improve Outdoor warning siren coverage	36,000	36,000	-
Paint Radio tower	Tower Maintenance - exterior painting failing	4,500	4,500	-
	Total	<b>1,478,500</b>	<b>\$ 513,500</b>	<b>\$ 965,000</b>



## CITY OF *Oak Grove*

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

---

### **Stormwater Fund:**

It is projected that the 2023 beginning balance of the Stormwater Fund will be \$47,243. 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 \$750. The 2022 Proposed Budget includes expenditures of \$46,493 for storm drainage work.

### **Street Improvement Fund:**

The Street Improvement Fund accounts for revenues generated from the dedicated Use Tax. The 2023 budget reflects a partial year of collection. It is anticipated that the city will receive the first distribution in June of 2023. The 2023 budget includes \$150,000 of partial year collections with \$50,000 being utilized in the first year for the 2023 Mill and Overlay Program. The remaining \$100,000 will be rolled into the 2024 program.

### **Summary and Acknowledgements:**

The 2023 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 2023 Proposed Budget includes projected revenues of \$11,101,926 while overall expenditures are budgeted at \$12,362,873.

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	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
<b>REVENUES</b>					
General Fund	4,877,827	5,394,147	5,924,927	5,699,893	5,380,499
Transportation Fund	579,682	720,206	899,709	827,909	781,324
Water Fund	1,706,979	4,941,505	2,235,715	2,222,474	1,907,200
Sewer Fund	1,880,574	2,603,845	2,326,725	2,438,524	1,902,000
General Obligation Debt	4,540,395	528,247	541,307	523,800	593,216
Capital Improvement Fund	297,381	346,953	359,400	340,500	386,938
Storm Water Fund	557	161	63	100	750
Street Improvement Fund	0	0	0	0	150,000
ARPA Fund	0	833,173	849,229	849,827	0
<b>TOTAL REVENUES</b>	<b>13,883,395</b>	<b>14,535,064</b>	<b>13,137,075</b>	<b>12,903,027</b>	<b>11,101,926</b>
<b>EXPENDITURES</b>					
General Fund	4,416,554	4,804,759	5,749,494	5,905,118	5,873,249
Transportation Fund	550,921	621,759	907,660	902,525	935,150
Water Fund	1,764,090	5,418,423	1,601,107	2,072,330	2,130,925
Sewer Fund	3,610,477	4,299,348	2,213,138	2,956,492	2,168,306
General Obligation Debt	4,549,557	463,364	516,350	523,800	644,500
Capital Improvement Fund	229,324	461,242	450,000	598,650	513,500
Storm Water Fund	129,303	14,135	0	60,285	47,243
Street Improvement Fund	0	0	0	0	50,000
ARPA Fund	0	0	1,682,402	1,683,000	0
<b>TOTAL EXPENDITURES</b>	<b>15,250,226</b>	<b>16,083,030</b>	<b>13,120,151</b>	<b>14,702,200</b>	<b>12,362,873</b>

# **GENERAL FUND**

**REVENUE AND EXPENDITURE SUMMARY**

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
<b>REVENUES</b>					
Property tax	708,693	723,698	740,186	729,000	826,547
Sales tax	2,181,303	2,525,592	2,648,400	2,497,850	2,727,852
Gasoline Tax	197,839	210,866	235,000	220,000	252,500
Intergovernmental	534,086	134,610	871,864	882,043	107,500
Franchise tax	528,911	902,301	578,503	535,000	594,000
License, fees, and permits	194,511	253,136	241,000	237,500	204,500
Charges for services	211,842	308,460	303,250	289,000	304,500
Court costs and fines	104,860	105,148	77,100	112,500	77,100
Other	193,167	220,894	209,530	189,000	201,000
Investment income	22,615	9,442	20,094	8,000	85,000
<b>TOTAL REVENUES</b>	<b>4,877,827</b>	<b>5,394,147</b>	<b>5,924,927</b>	<b>5,699,893</b>	<b>5,380,499</b>
<b>EXPENDITURES</b>					
Mayor & Board of Aldermen	21,085	9,761	13,985	14,400	16,250
City Administration	411,158	661,049	1,360,235	1,363,270	954,400
Building & Zoning	164,001	132,623	194,425	206,667	250,175
Municipal Court	169,856	176,261	183,643	186,579	190,900
Public Safety	1,665,732	1,786,866	1,864,257	1,993,424	2,133,124
Emergency Management	46,778	50,371	54,350	57,750	58,400
Parks and Recreation	864,213	1,006,550	1,045,945	1,069,578	1,108,500
Pool	178,578	186,410	260,199	216,300	346,550
Senior Services	52,635	72,598	67,725	85,900	78,700
Interfund Transfer	375,000	250,000	225,000	225,000	250,000
2016 COP Fund	467,518	472,270	479,730	486,250	486,250
<b>TOTAL EXPENDITURES</b>	<b>4,416,554</b>	<b>4,804,759</b>	<b>5,749,494</b>	<b>5,905,118</b>	<b>5,873,249</b>
REVENUES over (under) Expenditures	461,273	589,388	175,433	(205,225)	(492,750)
Fund Balance at beginning of year	2,848,234	3,309,506	3,898,894	3,844,517	4,074,327
<b>FUND BALANCE - ENDING</b>	<b>3,309,506</b>	<b>3,898,894</b>	<b>4,074,327</b>	<b>3,639,292</b>	<b>3,581,577</b>
RESTRICTED FUNDS	670,555	666,786	666,786	582,546	582,546
<b>AVAILABLE FUND BALANCE</b>	<b>2,638,951</b>	<b>3,232,108</b>	<b>3,407,541</b>	<b>3,056,746</b>	<b>2,999,031</b>

**GENERAL FUND REVENUES**

	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
<b>PROPERTY TAXES</b>					
Real Estate	543,707	533,440	546,000	546,000	610,647
Personal Property	96,230	119,041	120,000	105,000	141,400
M & M Replacement	20,064	23,564	24,000	24,000	24,000
Railroad Utility	24,684	21,228	23,000	24,000	23,000
Financial Institution	0	18	186	0	0
Delinquent Taxes and Penalties	24,008	26,407	27,000	30,000	27,500
<b>TOTAL PROPERTY TAXES</b>	<b>708,693</b>	<b>723,698</b>	<b>740,186</b>	<b>729,000</b>	<b>826,547</b>
<b>SALES TAX</b>					
1/2 Cent Sales Tax	628,265	710,905	754,750	709,425	777,393
1/2 Cent Sales Tax - Redirected	577,953	677,837	712,450	664,275	733,824
Vehicle Sales Tax & Fees	108,136	123,383	112,500	126,475	115,875
Park Sales Tax	288,975	338,918	356,250	333,400	366,938
2016 1/2 Cent Sales Tax	577,974	674,549	712,450	664,275	733,824
<b>TOTAL SALES TAX</b>	<b>2,181,303</b>	<b>2,525,592</b>	<b>2,648,400</b>	<b>2,497,850</b>	<b>2,727,852</b>
<b>GASOLINE TAX</b>	<b>197,839</b>	<b>210,866</b>	<b>235,000</b>	<b>220,000</b>	<b>252,500</b>
<b>TOTAL GASOLINE TAX</b>	<b>197,839</b>	<b>210,866</b>	<b>235,000</b>	<b>220,000</b>	<b>252,500</b>
<b>INTERGOVERNMENTAL</b>					
D.A.R.E. Grant	0	95,464	73,015	75,000	75,000
Miscellaneous Grants	4,191	4,642	1,955	10,000	1,500
Law Enforcement Grant	9,919	0	0	0	0
SEMA EMPG Grant	16,500	16,519	16,500	16,500	16,500
Sni-Valley EMO Reimbursement	10,791	17,985	14,500	14,500	14,500
Interfund Transfer (ARPA)	0	0	765,894	766,043	0
Cares Act	492,685	0	0	0	0
<b>TOTAL INTERGOVERNMENTAL</b>	<b>534,086</b>	<b>134,610</b>	<b>871,864</b>	<b>882,043</b>	<b>107,500</b>
<b>FRANCHISE TAX</b>					
Cable Franchise	55,180	60,195	62,000	50,000	60,000
Telephone Franchise	50,449	403,483	43,200	50,000	44,000
Electric Franchise	345,505	358,155	365,000	350,000	375,000
Natural Gas Franchise	77,777	80,468	108,303	85,000	115,000
<b>TOTAL FRANCHISE TAX</b>	<b>528,911</b>	<b>902,301</b>	<b>578,503</b>	<b>535,000</b>	<b>594,000</b>
<b>LICENSES, FEES, &amp; PERMITS</b>					
Occupation License	18,355	21,191	22,000	18,500	22,000
Motor Vehicle License	27,114	26,424	25,000	26,000	25,000
Cigarette Taxes	37,376	37,760	37,500	38,000	37,500
Building Permits	103,666	156,363	150,000	150,000	115,000
Erosion Control Fee	8,000	11,398	6,500	5,000	5,000
<b>TOTAL LICENSE, FEES, &amp; PERMITS</b>	<b>194,511</b>	<b>253,136</b>	<b>241,000</b>	<b>237,500</b>	<b>204,500</b>
<b>CHARGES FOR SERVICES</b>					
Pool Admissions	88,955	136,936	151,000	135,000	150,000
Pool Concessions	22,458	11,512	0	15,000	0
Park Income	14,840	15,773	13,500	16,000	13,500
Park Concessions	50,415	101,679	102,500	85,000	105,000
Tower Lease	20,044	20,240	20,000	20,000	20,000
Fieldhouse Deposits	2,700	-2,900	250	0	0
Fieldhouse Income	10,880	19,970	12,500	15,000	12,500
Fieldhouse Equipment	1,550	5,250	3,500	3,000	3,500
<b>TOTAL CHARGES FOR SERVICES</b>	<b>211,842</b>	<b>308,460</b>	<b>303,250</b>	<b>289,000</b>	<b>304,500</b>

**GENERAL FUND REVENUES**

	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
<b>COURT COSTS &amp; FINES</b>					
Court Fines	89,018	88,448	62,500	95,000	62,500
Court Costs	5,876	6,384	4,500	6,600	4,500
Officer Training	982	1,064	1,100	1,200	1,100
Crime Victim Compensation	181	197	150	200	150
Police Reports	1,598	1,254	1,100	1,500	1,100
Dog Fines	4,470	3,659	2,750	4,000	2,750
Animal License & Permits	1,160	1,668	3,500	1,600	3,500
DWI/Drug Offense Reimbursement	594	1,410	750	1,200	750
Inmate Security Income	981	1,064	750	1,200	750
<b>TOTAL COURT COSTS &amp; FINES</b>	<b>104,860</b>	<b>105,148</b>	<b>77,100</b>	<b>112,500</b>	<b>77,100</b>
<b>OTHER REVENUE</b>					
Miscellaneous Income	998	2,661	6,200	1,500	5,750
Insurance Proceeds	0	0	11,780	0	0
Vending Machine/Surplus Property Income	928	16,176	1,450	0	0
Mayor's Christmas Tree Fund	4,425	5,531	5,000	5,000	5,500
Donations	2,180	10,552	100	0	0
Safety Program Income	31,805	11,805	8,000	8,000	8,000
Drug Task Force Reimbursement	97,855	89,676	90,000	90,000	90,000
Public Safety Officer Reimbursement	9,500	9,500	9,500	9,500	9,500
Senior Services Grant	21,232	22,675	27,500	30,000	29,750
Senior Services Miscellaneous	0	4,867	0	0	0
Online/Credit Card Service Fees	24,244	47,451	50,000	45,000	52,500
<b>TOTAL OTHER REVENUE</b>	<b>193,167</b>	<b>220,894</b>	<b>209,530</b>	<b>189,000</b>	<b>201,000</b>
<b>INVESTMENTS</b>					
Investment Income	25,215	9,442	20,000	8,000	85,000
COP Investment Income	-2,600	0	94	0	0
<b>TOTAL INVESTMENT INCOME</b>	<b>22,615</b>	<b>9,442</b>	<b>20,094</b>	<b>8,000</b>	<b>85,000</b>

**DEPARTMENTAL EXPENDITURE SUMMARY****DEPARTMENT: BOARD OF ALDERMEN****ACCT CODE: 10101**

<b>OBJECT OF EXPENDITURE</b>	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 PROJECTED</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
Personnel Services	6,082	5,913	6,075	6,650	6,650
Office Supplies	131	63	250	150	250
Operating Supplies	2,663	749	1,650	2,000	2,000
Communications & Postage	920	960	960	1,050	1,000
Printing & Duplicating	90	78	100	100	150
Publicity & Literature	416	1,618	3,000	1,750	3,000
Professional Services	10,783	380	500	1,500	1,000
Transportation & Training	0	0	1,450	1,200	2,200
<b>TOTALS</b>	<b>21,085</b>	<b>9,761</b>	<b>13,985</b>	<b>14,400</b>	<b>16,250</b>

CODE 10	EXPENDITURE DETAIL	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
	<b>PERSONNEL SERVICES</b>					
51001	Salaries	5,500	5,384	5,500	6,000	6,000
51006	Lagers	161	117	125	200	200
51007	Social Security	421	412	450	450	450
	<b>TOTAL PERSONNEL SERVICES</b>	<b>6,082</b>	<b>5,913</b>	<b>6,075</b>	<b>6,650</b>	<b>6,650</b>
	<b>OFFICE SUPPLIES</b>					
52001	Office Supplies	131	63	250	150	250
	<b>TOTAL OFFICE SUPPLIES</b>	<b>131</b>	<b>63</b>	<b>250</b>	<b>150</b>	<b>250</b>
	<b>OPERATING SUPPLIES</b>					
56015	Miscellaneous	2,663	749	1,650	2,000	2,000
	<b>TOTAL OPERATING SUPPLIES</b>	<b>2,663</b>	<b>749</b>	<b>1,650</b>	<b>2,000</b>	<b>2,000</b>
	<b>COMMUNICATIONS &amp; POSTAGE</b>					
55033	Mobile Communications	920	960	960	1,050	1,000
	<b>TOTAL COMM &amp; POSTAGE</b>	<b>920</b>	<b>960</b>	<b>960</b>	<b>1,050</b>	<b>1,000</b>
	<b>PRINTING &amp; DUPLICATING</b>					
55011	Printing	90	78	100	100	150
	<b>TOTAL PRINTING &amp; DUPLICATING</b>	<b>90</b>	<b>78</b>	<b>100</b>	<b>100</b>	<b>150</b>
	<b>PUBLICITY &amp; LITERATURE</b>					
52008	Books & Subscriptions	0	0	0	500	250
55005	Advertising	80	0	0	250	250
55037	Public Relations	336	1,618	3,000	1,000	2,500
	<b>TOTAL PUBLICITY &amp; LITERATURE</b>	<b>416</b>	<b>1,618</b>	<b>3,000</b>	<b>1,750</b>	<b>3,000</b>
	<b>PROFESSIONAL SERVICES</b>					
55009	Contract Services	10,783	380	500	1,500	1,000
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>10,783</b>	<b>380</b>	<b>500</b>	<b>1,500</b>	<b>1,000</b>
	<b>TRANSPORTATION &amp; TRAINING</b>					
55013	Dues & Conferences	0	0	1,250	1,000	2,000
55006	Mileage Reimbursement	0	0	200	200	200
	<b>TOTAL TRANSP &amp; TRAINING</b>	<b>0</b>	<b>0</b>	<b>1,450</b>	<b>1,200</b>	<b>2,200</b>
<b>TOTAL BOARD OF ALDERMEN</b>		<b>21,085</b>	<b>9,761</b>	<b>13,985</b>	<b>14,400</b>	<b>16,250</b>

**DEPARTMENTAL EXPENDITURE SUMMARY**

**DEPARTMENT: CITY ADMINISTRATION**

**ACCT CODE: 10202**

<b>OBJECT OF EXPENDITURE</b>	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 PROJECTED</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
Personnel Services	91,082	97,433	127,100	131,177	141,600
Office Supplies	3,818	1,760	4,050	3,750	4,100
Operating Supplies	28,920	30,033	28,550	26,600	31,050
Communications & Postage	6,700	6,005	8,049	7,000	8,250
Printing & Duplicating	602	357	1,750	600	1,250
Publicity & Literature	25,705	19,933	32,100	24,600	27,100
Utility Service	8,520	6,044	7,300	6,900	7,300
Professional Services	169,207	99,650	170,410	178,600	112,500
Repairs & Maintenance	17,369	1,283	5,650	4,750	5,400
Transportation & Training	5,432	3,554	5,200	6,000	5,850
Fixed Charges	53,803	50,641	55,076	55,000	60,000
Capital Outlay	0	344,356	915,000	918,293	550,000
<b>TOTALS</b>	<b>411,158</b>	<b>661,049</b>	<b>1,360,235</b>	<b>1,363,270</b>	<b>954,400</b>

CODE 10	EXPENDITURE DETAIL	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
	<b>PERSONNEL SERVICES</b>					
51001	Salaries	63,786	67,502	86,500	87,601	93,500
51004	Overtime	0	503	750	500	750
51006	Lagers	4,968	5,643	5,250	5,735	5,750
51007	Social Security	4,865	5,130	6,600	6,548	7,100
51008	Health Insurance	17,463	18,155	27,500	29,793	34,000
51009	Tuition Reimbursement	0	500	500	1000	500
	<b>TOTAL PERSONNEL SERVICES</b>	<b>91,082</b>	<b>97,433</b>	<b>127,100</b>	<b>131,177</b>	<b>141,600</b>
	<b>OFFICE SUPPLIES</b>					
52001	Office Supplies	3,761	1,380	3,700	3,500	3,750
52004	Minor Apparatus	57	380	350	250	350
	<b>TOTAL OFFICE SUPPLIES</b>	<b>3,818</b>	<b>1,760</b>	<b>4,050</b>	<b>3,750</b>	<b>4,100</b>
	<b>OPERATING SUPPLIES</b>					
52005	Janitorial Supplies	20	50	50	100	50
52022	Electronic Equipment	864	197	500	1,500	1,000
56015	Miscellaneous Expense	28,036	29,786	28,000	25,000	30,000
	<b>TOTAL OPERATING SUPPLIES</b>	<b>28,920</b>	<b>30,033</b>	<b>28,550</b>	<b>26,600</b>	<b>31,050</b>
	<b>COMMUNICATIONS &amp; POSTAGE</b>					
55033	Mobile Communications	1,952	1,438	1,750	2,000	1,750
52015	Postage	3,458	2,884	4,000	3,500	4,000
55036	Internet Services	1,290	1,683	1,750	1,500	1,750
55040	IT Services/Equip	0	0	549	0	750
	<b>TOTAL COMM &amp; POSTAGE</b>	<b>6,700</b>	<b>6,005</b>	<b>8,049</b>	<b>7,000</b>	<b>8,250</b>
	<b>PRINTING &amp; DUPLICATING</b>					
55011	Printing	602	357	1,750	600	1,250
	<b>TOTAL PRINTING &amp; DUPLICATING</b>	<b>602</b>	<b>357</b>	<b>1,750</b>	<b>600</b>	<b>1,250</b>
	<b>PUBLICITY &amp; LITERATURE</b>					
52008	Books & Subscriptions	80	209	100	100	100
55005	Advertising	3,928	3,035	3,500	4,500	4,000
55020	Economic Development	20,448	15,860	27,500	19,000	22,000
55070	Unemployment	1,043	0	0	0	0
56014	Safety Program Expense	206	829	1,000	1,000	1,000
	<b>TOTAL PUBLICITY &amp; LITERATURE</b>	<b>25,705</b>	<b>19,933</b>	<b>32,100</b>	<b>24,600</b>	<b>27,100</b>
	<b>UTILITY SERVICES</b>					
55001	Telephone	3,063	2,614	3,000	2,600	3,000
55012	Electric	4,552	3,430	4,300	4,300	4,300
55014	Gas	905	0	0	0	0
	<b>TOTAL UTILITY SERVICES</b>	<b>8,520</b>	<b>6,044</b>	<b>7,300</b>	<b>6,900</b>	<b>7,300</b>
	<b>PROFESSIONAL SERVICES</b>					
55004	Audit	2,938	2,938	3,160	3,100	3,500
55009	Contract Services	53,912	31,139	80,000	75,000	45,000
55015	Legal Services	72,751	43,192	45,000	65,000	30,000
55018	Elections	5,362	6,562	16,250	7,500	8,500
55017	Judicial Services	3,000	3,000	11,000	13,000	13,000
55019	Animal Control Services	31,244	12,819	15,000	15,000	12,500
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>169,207</b>	<b>99,650</b>	<b>170,410</b>	<b>178,600</b>	<b>112,500</b>
	<b>REPAIR &amp; MAINTENANCE SERVICES</b>					
53001	Bldg Maint/Repair	862	454	4,000	3,500	4,000
54004	Electronic Equipment Maint	15,900	182	1,000	250	750
55002	Office Equipment Lease	607	647	650	1,000	650
	<b>TOTAL REPAIR &amp; MAINT SERVICES</b>	<b>17,369</b>	<b>1,283</b>	<b>5,650</b>	<b>4,750</b>	<b>5,400</b>

CODE 10	EXPENDITURE DETAIL	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
	<b>TRANSPORTATION &amp; TRAINING</b>					
55013	Dues & Conferences	5,364	3,430	5,000	5,500	5,500
55006	Mileage Reimbursement	68	124	200	500	350
	<b>TOTAL TRANSP &amp; TRAINING</b>	<b>5,432</b>	<b>3,554</b>	<b>5,200</b>	<b>6,000</b>	<b>5,850</b>
	<b>FIXED CHARGES</b>					
55003	Property, Liability, Workers Comp Ins.	49,444	44,241	50,076	50,000	54,500
56016	Damage/Claims	120	0	0	0	0
56020	Mayors Christmas Tree	4,239	6,400	5,000	5,000	5,500
	<b>TOTAL FIXED CHARGES</b>	<b>53,803</b>	<b>50,641</b>	<b>55,076</b>	<b>55,000</b>	<b>60,000</b>
	<b>CAPITAL OUTLAY</b>					
57001	Capital Improvements	0	344,356	915,000	918,293	500,000
57002	Capital Assets	0	0	0	0	50,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>344,356</b>	<b>915,000</b>	<b>918,293</b>	<b>550,000</b>
<b>TOTAL CITY ADMINISTRATION</b>		<b>411,158</b>	<b>661,049</b>	<b>1,360,235</b>	<b>1,363,270</b>	<b>954,400</b>

**DEPARTMENTAL EXPENDITURE SUMMARY**

**DEPARTMENT: BUILDING & ZONING**

**ACCT CODE: 10606**

<b>OBJECT OF EXPENDITURE</b>	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 PROJECTED</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
Personnel Services	54,920	93,976	128,250	136,242	181,500
Office Supplies	441	178	250	600	600
Operating Supplies	881	1,983	1,325	2,475	2,475
Communications & Postage	1,652	3,534	2,650	3,500	3,500
Printing & Duplicating	103	494	550	200	200
Publicity & Literature	1,025	940	1,700	1,200	1,200
Professional Services	102,564	28,583	55,000	57,500	56,000
Repairs & Maintenance	1,594	1,506	2,500	3,000	1,200
Transportation & Training	821	1,429	2,200	1,950	3,500
Capital Outlay	0	0	0	0	0
<b>TOTALS</b>	<b>164,001</b>	<b>132,623</b>	<b>194,425</b>	<b>206,667</b>	<b>250,175</b>

CODE 10	EXPENDITURE DETAIL	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
	<b>PERSONNEL SERVICES</b>					
51001	Salaries	36,442	59,374	87,500	91,165	106,500
51004	Overtime	119	134	150	500	500
51006	Lagers	2,947	3,640	4,500	4,465	6,500
51007	Social Security	2,697	4,282	6,100	6,899	8,000
51008	Health Insurance	12,715	26,546	30,000	33,213	60,000
	<b>TOTAL PERSONNEL SERVICES</b>	<b>54,920</b>	<b>93,976</b>	<b>128,250</b>	<b>136,242</b>	<b>181,500</b>
	<b>OFFICE SUPPLIES</b>					
52001	Office Supplies	441	178	250	600	600
	<b>TOTAL OFFICE SUPPLIES</b>	<b>441</b>	<b>178</b>	<b>250</b>	<b>600</b>	<b>600</b>
	<b>OPERATING SUPPLIES</b>					
52006	Code Enforcement Supplies	463	1217	900	2,000	2,000
51005	Clothing Allowance	275	405	275	275	275
56015	Miscellaneous Expense	143	361	150	200	200
	<b>TOTAL OPERATING SUPPLIES</b>	<b>881</b>	<b>1,983</b>	<b>1,325</b>	<b>2,475</b>	<b>2,475</b>
	<b>COMMUNICATIONS &amp; POSTAGE</b>					
55033	Mobile Communications	1,372	3,180	2,150	3,000	3,000
52015	Postage	280	354	500	500	500
	<b>TOTAL COMM &amp; POSTAGE</b>	<b>1,652</b>	<b>3,534</b>	<b>2,650</b>	<b>3,500</b>	<b>3,500</b>
	<b>PRINTING &amp; DUPLICATING</b>					
55011	Printing	103	494	550	200	200
	<b>TOTAL PRINTING &amp; DUPLICATING</b>	<b>103</b>	<b>494</b>	<b>550</b>	<b>200</b>	<b>200</b>
	<b>PUBLICITY &amp; LITERATURE</b>					
52008	Books & Subscriptions	0	177	950	200	200
55005	Advertising	1,025	763	750	1,000	1,000
	<b>TOTAL PUBLICITY &amp; LITERATURE</b>	<b>1,025</b>	<b>940</b>	<b>1,700</b>	<b>1,200</b>	<b>1,200</b>
	<b>PROFESSIONAL SERVICES</b>					
55009	Contract Services	102,564	28,583	55,000	55,000	55,000
55010	Engineering	0	0	0	2,500	1,000
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>102,564</b>	<b>28,583</b>	<b>55,000</b>	<b>57,500</b>	<b>56,000</b>
	<b>REPAIR &amp; MAINTENANCE SERVICES</b>					
54005	Vehicle Maint	1,594	1,506	2,500	3,000	1,200
	<b>TOTAL REPAIR &amp; MAINT SERVICES</b>	<b>1,594</b>	<b>1,506</b>	<b>2,500</b>	<b>3,000</b>	<b>1,200</b>
	<b>TRANSPORTATION &amp; TRAINING</b>					
55013	Dues & Conferences	133	482	700	750	2,000
52003	Fuel & Oil	688	947	1,500	1,200	1,500
	<b>TOTAL TRANSP &amp; TRAINING</b>	<b>821</b>	<b>1,429</b>	<b>2,200</b>	<b>1,950</b>	<b>3,500</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>164,001</b>	<b>132,623</b>	<b>194,425</b>	<b>206,667</b>	<b>250,175</b>

**DEPARTMENTAL EXPENDITURE SUMMARY**

**DEPARTMENT: MUNICIPAL COURT**

**ACCT CODE: 10404**

<b>OBJECT OF EXPENDITURE</b>	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 PROJECTED</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
Personnel Services	145,509	150,761	159,723	158,529	165,600
Office Supplies	1,223	784	2,200	2,300	2,300
Operating Supplies	382	253	250	500	500
Communications & Postage	1,649	1,459	1,900	2,250	2,250
Printing & Duplicating	503	65	570	300	550
Publicity & Literature	0	0	0	0	0
Utility Service	275	539	650	650	650
Professional Services	19,896	21,512	15,450	18,700	15,500
Repairs & Maintenance	0	0	400	300	500
Transportation & Training	200	672	1,750	2,300	2,300
Fixed Charges	219	216	250	250	250
Capital Outlay	0	0	500	500	500
<b>TOTALS</b>	<b>169,856</b>	<b>176,261</b>	<b>183,643</b>	<b>186,579</b>	<b>190,900</b>

CODE 10	EXPENDITURE DETAIL	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
	<b>PERSONNEL SERVICES</b>					
51001	Salaries	94,646	98,203	105,831	103,130	110,500
51006	Lagers	7,572	7,267	7,192	6,702	6,700
51007	Social Security	6,848	7,107	7,700	7,698	8,400
51008	Health Insurance	36,443	38,184	39,000	40,999	40,000
	<b>TOTAL PERSONNEL SERVICES</b>	<b>145,509</b>	<b>150,761</b>	<b>159,723</b>	<b>158,529</b>	<b>165,600</b>
	<b>OFFICE SUPPLIES</b>					
52001	Office Supplies	672	434	700	800	800
52004	Minor Apparatus	551	350	1,500	1,500	1,500
	<b>TOTAL OFFICE SUPPLIES</b>	<b>1,223</b>	<b>784</b>	<b>2,200</b>	<b>2,300</b>	<b>2,300</b>
	<b>OPERATING SUPPLIES</b>					
56015	Miscellaneous Expense	382	253	250	500	500
	<b>TOTAL OPERATING SUPPLIES</b>	<b>382</b>	<b>253</b>	<b>250</b>	<b>500</b>	<b>500</b>
	<b>COMMUNICATIONS &amp; POSTAGE</b>					
55033	Mobile Communications	605	495	500	600	600
55036	Internet Service	68	434	500	500	500
52015	Postage	546	402	400	550	550
55040	IT Services/Equip	430	128	500	600	600
	<b>TOTAL COMM &amp; POSTAGE</b>	<b>1,649</b>	<b>1,459</b>	<b>1,900</b>	<b>2,250</b>	<b>2,250</b>
	<b>PRINTING &amp; DUPLICATING</b>					
55011	Printing	503	65	570	300	550
	<b>TOTAL PRINTING &amp; DUPLICATING</b>	<b>503</b>	<b>65</b>	<b>570</b>	<b>300</b>	<b>550</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	275	539	650	650	650
	<b>TOTAL UTILITY SERVICES</b>	<b>275</b>	<b>539</b>	<b>650</b>	<b>650</b>	<b>650</b>
	<b>PROFESSIONAL SERVICES</b>					
55009	Contract Services	7,516	8,049	9,750	12,500	9,500
55017	Judicial Services	12,380	13,463	5,700	6,200	6,000
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>19,896</b>	<b>21,512</b>	<b>15,450</b>	<b>18,700</b>	<b>15,500</b>
	<b>REPAIR &amp; MAINTENANCE SERVICES</b>					
54004	Electronic Equipment Maint	0	0	400	300	500
	<b>TOTAL REPAIR &amp; MAINT SERVICES</b>	<b>0</b>	<b>0</b>	<b>400</b>	<b>300</b>	<b>500</b>
	<b>TRANSPORTATION &amp; TRAINING</b>					
55013	Dues & Conferences	200	501	1,500	2,000	2,000
55006	Mileage Reimbursement	0	171	250	300	300
	<b>TOTAL TRANSP &amp; TRAINING</b>	<b>200</b>	<b>672</b>	<b>1,750</b>	<b>2,300</b>	<b>2,300</b>
	<b>FIXED CHARGES</b>					
55003	Workers Comp Ins	219	216	250	250	250
	<b>TOTAL FIXED CHARGES</b>	<b>219</b>	<b>216</b>	<b>250</b>	<b>250</b>	<b>250</b>
	<b>CAPITAL OUTLAY</b>					
54002	Furniture/Fixtures	0	0	500	500	500
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>TOTAL MUNICIPAL COURT</b>		<b>169,856</b>	<b>176,261</b>	<b>183,643</b>	<b>186,579</b>	<b>190,900</b>

**DEPARTMENTAL EXPENDITURE SUMMARY**

**DEPARTMENT: PUBLIC SAFETY**

**ACCT CODE: 10408**

<b>OBJECT OF EXPENDITURE</b>	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 PROJECTED</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
Personnel Services	1,382,869	1,484,592	1,567,000	1,662,074	1,773,774
Office Supplies	2,802	1,013	1,850	2,000	2,000
Operating Supplies	28,878	38,295	23,700	29,250	39,750
Communications & Postage	11,661	15,362	13,800	13,750	13,250
Printing & Duplicating	213	1,017	250	500	500
Publicity & Literature	1,102	4,524	1,100	1,750	1,750
Utility Service	14,411	14,963	15,500	14,000	15,000
Professional Services	97,790	111,726	106,500	115,000	122,000
Repairs & Maintenance	15,408	15,675	26,200	18,000	21,500
Transportation & Training	24,106	38,034	47,500	39,100	45,600
Fixed Charges	58,414	45,796	45,103	67,500	67,500
Grants	27,557	15,869	15,404	30,000	30,000
Capital Outlay	521	0	350	500	500
<b>TOTALS</b>	<b>1,665,732</b>	<b>1,786,866</b>	<b>1,864,257</b>	<b>1,993,424</b>	<b>2,133,124</b>

CODE 10	EXPENDITURE DETAIL	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
	<b>PERSONNEL SERVICES</b>					
51001	Salaries	817,165	875,725	933,000	973,718	1,068,524
51004	Overtime	57,381	49,673	50,000	60,000	50,000
51006	Lagers	102,399	105,001	108,000	103,375	112,750
51007	Social Security	65,320	68,619	74,000	72,577	82,500
51008	Health Insurance	340,604	385,574	402,000	452,404	460,000
	<b>TOTAL PERSONNEL SERVICES</b>	<b>1,382,869</b>	<b>1,484,592</b>	<b>1,567,000</b>	<b>1,662,074</b>	<b>1,773,774</b>
	<b>OFFICE SUPPLIES</b>					
52001	Office Supplies	2,802	1,013	1,850	2,000	2,000
	<b>TOTAL OFFICE SUPPLIES</b>	<b>2,802</b>	<b>1,013</b>	<b>1,850</b>	<b>2,000</b>	<b>2,000</b>
	<b>OPERATING SUPPLIES</b>					
52002	Uniforms	8,670	11,115	9,000	9,000	9,500
55026	Cleaning Allowance	649	354	600	1,000	1,000
52004	Minor Apparatus	3,622	4,250	1,850	4,000	4,000
52005	Janitorial Supplies	220	9	100	250	250
52011	Training Supplies	205	380	500	2,000	2,000
52012	Special Apparel	2,289	14,650	4,150	4,000	14,000
52027	Ammunition	4,938	2,774	3,000	3,000	3,000
56001	DWI/Drug Offense	0	279	0	1,000	1,000
56015	Miscellaneous Expense	8,285	4,484	4,500	5,000	5,000
	<b>TOTAL OPERATING SUPPLIES</b>	<b>28,878</b>	<b>38,295</b>	<b>23,700</b>	<b>29,250</b>	<b>39,750</b>
	<b>COMMUNICATIONS &amp; POSTAGE</b>					
55033	Mobile Communications	7,311	9,271	7,500	7,500	7,000
52015	Postage	219	355	300	250	250
55036	Internet Service	2,766	5,511	4,750	4,500	4,500
55040	IT Services/Equip	1,365	225	1,250	1,500	1,500
	<b>TOTAL COMM &amp; POSTAGE</b>	<b>11,661</b>	<b>15,362</b>	<b>13,800</b>	<b>13,750</b>	<b>13,250</b>
	<b>PRINTING &amp; DUPLICATING</b>					
55011	Printing	213	1,017	250	500	500
	<b>TOTAL PRINTING &amp; DUPLICATING</b>	<b>213</b>	<b>1,017</b>	<b>250</b>	<b>500</b>	<b>500</b>
	<b>PUBLICITY &amp; LITERATURE</b>					
52008	Books & Subscriptions	40	248	250	250	250
55005	Advertising	367	114	250	500	500
55037	Public Relations	695	4,162	600	1,000	1,000
	<b>TOTAL PUBLICITY &amp; LITERATURE</b>	<b>1,102</b>	<b>4,524</b>	<b>1,100</b>	<b>1,750</b>	<b>1,750</b>
	<b>UTILITY SERVICES</b>					
55001	Telephone	7,019	4,552	4,000	5,000	5,000
55012	Electric	6,853	10,411	11,500	9,000	10,000
55014	Gas	539	0	0	0	0
	<b>TOTAL UTILITY SERVICES</b>	<b>14,411</b>	<b>14,963</b>	<b>15,500</b>	<b>14,000</b>	<b>15,000</b>
	<b>PROFESSIONAL SERVICES</b>					
55009	Contract Services	50,015	54,898	60,000	55,000	67,000
55008	Inmate Security Expense	8,620	7,885	6,500	20,000	15,000
55010	Dispatching Service	39,155	48,943	40,000	40,000	40,000
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>97,790</b>	<b>111,726</b>	<b>106,500</b>	<b>115,000</b>	<b>122,000</b>
	<b>REPAIR &amp; MAINTENANCE SERVICES</b>					
53001	Bldg Maint/Repair	218	101	500	2,000	2,000
54004	Electronic Equipment Maint	1,807	1,740	2,200	2,000	4,000
54005	Vehicle Maint	13,383	13,834	23,500	13,500	15,000
55002	Office Equipment Lease	0	0	0	500	500
	<b>TOTAL REPAIR &amp; MAINT SERVICES</b>	<b>15,408</b>	<b>15,675</b>	<b>26,200</b>	<b>18,000</b>	<b>21,500</b>

CODE 10	EXPENDITURE DETAIL	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
	<b>TRANSPORTATION &amp; TRAINING</b>					
55013	Dues & Conferences	2,920	6,532	6,500	6,000	8,000
55006	Mileage Reimbursement	27	0	0	100	100
52003	Fuel & Oil	21,159	31,502	41,000	33,000	37,500
	<b>TOTAL TRANSP &amp; TRAINING</b>	<b>24,106</b>	<b>38,034</b>	<b>47,500</b>	<b>39,100</b>	<b>45,600</b>
	<b>FIXED CHARGES</b>					
55003	Workers Comp Insurance	47,903	45,099	44,753	65,000	65,000
56016	Damage/Claims	10,511	697	350	2,500	2,500
	<b>TOTAL FIXED CHARGES</b>	<b>58,414</b>	<b>45,796</b>	<b>45,103</b>	<b>67,500</b>	<b>67,500</b>
	<b>GRANTS</b>					
56005	Grant Match	0	0	404	10,000	10,000
58001	D.A.R.E. Expenses	17,638	15,869	15,000	20,000	20,000
58005	Law Enforcement Block Equipment	9,919	0	0	0	0
	<b>TOTAL GRANT EXPENSE</b>	<b>27,557</b>	<b>15,869</b>	<b>15,404</b>	<b>30,000</b>	<b>30,000</b>
	<b>CAPITAL OUTLAY</b>					
54002	Furniture/Fixtures	521	0	350	500	500
	<b>TOTAL CAPITAL OUTLAY</b>	<b>521</b>	<b>0</b>	<b>350</b>	<b>500</b>	<b>500</b>
	<b>TOTAL PUBLIC SAFETY</b>	<b>1,665,732</b>	<b>1,786,866</b>	<b>1,864,257</b>	<b>1,993,424</b>	<b>2,133,124</b>

**DEPARTMENTAL EXPENDITURE SUMMARY**

**DEPARTMENT: EMERGENCY MANAGEMENT**

**ACCT CODE: 10505**

<b>OBJECT OF EXPENDITURE</b>	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 PROJECTED</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
Personnel Services	34,771	34,771	34,800	34,800	34,900
Office Supplies	276	542	300	300	300
Operating Supplies	1,209	1,553	3,000	3,000	3,000
Communications & Postage	771	673	750	2,400	2,400
Printing & Duplicating	0	143	200	250	250
Utility Service	6,498	8,515	11,350	10,600	11,150
Professional Services	1,208	677	750	1,000	1,000
Repairs & Maintenance	1,850	3,302	3,000	5,000	5,000
Transportation & Training	195	195	200	400	400
<b>TOTALS</b>	<b>46,778</b>	<b>50,371</b>	<b>54,350</b>	<b>57,750</b>	<b>58,400</b>

CODE 10	EXPENDITURE DETAIL	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 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	2,600
	<b>TOTAL PERSONNEL SERVICES</b>	<b>34,771</b>	<b>34,771</b>	<b>34,800</b>	<b>34,800</b>	<b>34,900</b>
	<b>OFFICE SUPPLIES</b>					
52001	Office Supplies	276	542	300	300	300
	<b>TOTAL OFFICE SUPPLIES</b>	<b>276</b>	<b>542</b>	<b>300</b>	<b>300</b>	<b>300</b>
	<b>OPERATING SUPPLIES</b>					
52010	Disaster Supplies	884	892	1,000	1,000	1,000
56015	Miscellaneous Expense	325	661	2,000	2,000	2,000
	<b>TOTAL OPERATING SUPPLIES</b>	<b>1,209</b>	<b>1,553</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
	<b>COMMUNICATIONS &amp; POSTAGE</b>					
55033	Mobile Communications	771	554	550	900	900
55041	IT Services/Equip	0	119	200	1,500	1,500
	<b>TOTAL COMM &amp; POSTAGE</b>	<b>771</b>	<b>673</b>	<b>750</b>	<b>2,400</b>	<b>2,400</b>
	<b>PRINTING &amp; DUPLICATING</b>					
55011	Printing	0	143	200	250	250
	<b>TOTAL PRINTING &amp; DUPLICATING</b>	<b>0</b>	<b>143</b>	<b>200</b>	<b>250</b>	<b>250</b>
	<b>UTILITY SERVICES</b>					
55001	Telephone	1,355	1,513	2,150	1,600	2,150
55012	Electric Service	3,874	4,612	5,000	6,000	6,000
55014	Gas	1,269	2,390	4,200	3,000	3,000
	<b>TOTAL UTILITY SERVICES</b>	<b>6,498</b>	<b>8,515</b>	<b>11,350</b>	<b>10,600</b>	<b>11,150</b>
	<b>PROFESSIONAL SERVICES</b>					
55009	Contract Services	1,208	677	750	1,000	1,000
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>1,208</b>	<b>677</b>	<b>750</b>	<b>1,000</b>	<b>1,000</b>
	<b>REPAIR &amp; MAINTENANCE SERVICES</b>					
54008	Emergency Equipment Maint	1,850	3,302	3,000	5,000	5,000
	<b>TOTAL REPAIR &amp; MAINT SERVICES</b>	<b>1,850</b>	<b>3,302</b>	<b>3,000</b>	<b>5,000</b>	<b>5,000</b>
	<b>TRANSPORTATION &amp; TRAINING</b>					
55013	Dues & Conferences	195	195	200	400	400
	<b>TOTAL TRANSP &amp; TRAINING</b>	<b>195</b>	<b>195</b>	<b>200</b>	<b>400</b>	<b>400</b>
<b>TOTAL EMERGENCY MANAGEMENT</b>		<b>46,778</b>	<b>50,371</b>	<b>54,350</b>	<b>57,750</b>	<b>58,400</b>

OBJECT OF EXPENDITURE	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
Personnel Services	532,715	584,750	611,250	608,078	631,000
Office Supplies	2,974	984	2,250	3,000	3,000
Operating Supplies	68,143	111,363	112,750	91,500	106,500
Communications & Postage	17,556	18,240	18,275	21,250	21,250
Printing & Duplicating	181	150	150	500	500
Publicity & Literature	12,131	23,789	21,500	26,250	26,250
Utility Service	65,736	69,840	76,000	80,000	85,000
Professional Services	26,642	36,124	31,000	37,500	33,500
Repairs & Maintenance	102,505	117,859	120,250	132,000	128,500
Transportation & Training	12,638	18,827	25,500	23,500	27,000
Materials	295	5,875	5,000	18,000	18,000
Fixed Charges	22,031	16,691	19,520	22,500	22,500
Capital Outlay	666	2,058	2,500	5,500	5,500
<b>TOTALS</b>	<b>864,213</b>	<b>1,006,550</b>	<b>1,045,945</b>	<b>1,069,578</b>	<b>1,108,500</b>

CODE 10	EXPENDITURE DETAIL	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
	<b>PERSONNEL SERVICES</b>					
51001	Salaries	370,009	406,897	430,000	426,000	450,000
51004	Overtime	4,403	8,161	8,250	15,000	12,500
51006	Lagers	23,426	24,799	21,500	21,169	21,000
51007	Social Security	28,218	31,320	31,500	25,244	32,500
51008	Health Insurance	106,659	113,573	120,000	120,665	115,000
	<b>TOTAL PERSONNEL SERVICES</b>	<b>532,715</b>	<b>584,750</b>	<b>611,250</b>	<b>608,078</b>	<b>631,000</b>
	<b>OFFICE SUPPLIES</b>					
52001	Office Supplies	2,974	984	2,250	3,000	3,000
	<b>TOTAL OFFICE SUPPLIES</b>	<b>2,974</b>	<b>984</b>	<b>2,250</b>	<b>3,000</b>	<b>3,000</b>
	<b>OPERATING SUPPLIES</b>					
52002	Uniforms	255	1,188	2,000	3,000	3,000
52004	Minor Apparatus	3,888	8,034	9,000	8,000	8,000
52005	Janitorial Supplies	4,804	3,136	3,500	5,000	5,000
52009	Concession Supplies	52,186	89,131	85,000	70,000	85,000
52012	Special Apparel/Safety Equip	221	6	250	500	500
56015	Miscellaneous Expense	6,789	9,868	13,000	5,000	5,000
	<b>TOTAL OPERATING SUPPLIES</b>	<b>68,143</b>	<b>111,363</b>	<b>112,750</b>	<b>91,500</b>	<b>106,500</b>
	<b>COMMUNICATIONS &amp; POSTAGE</b>					
55033	Mobile Communications	3,091	3,134	3,250	4,000	4,000
55036	Internet Service	14,465	14,507	15,000	16,000	16,000
52015	Postage	0	0	25	250	250
55040	IT Services/Equip	0	599	0	1,000	1,000
	<b>TOTAL COMM &amp; POSTAGE</b>	<b>17,556</b>	<b>18,240</b>	<b>18,275</b>	<b>21,250</b>	<b>21,250</b>
	<b>PRINTING &amp; DUPLICATING</b>					
55011	Printing	181	150	150	500	500
	<b>TOTAL PRINTING &amp; DUPLICATING</b>	<b>181</b>	<b>150</b>	<b>150</b>	<b>500</b>	<b>500</b>
	<b>PUBLICITY &amp; LITERATURE</b>					
52008	Books & Subscriptions	0	40	0	0	0
55005	Advertising	400	655	750	1,000	1,000
55035	Festivals	11,731	22,538	20,000	25,000	25,000
55037	Public Relations	0	556	750	250	250
	<b>TOTAL PUBLICITY &amp; LITERATURE</b>	<b>12,131</b>	<b>23,789</b>	<b>21,500</b>	<b>26,250</b>	<b>26,250</b>
	<b>UTILITY SERVICES</b>					
55001	Telephone	4,208	2,115	2,000	5,000	5,000
55012	Electric	50,835	54,715	55,000	60,000	60,000
55031	Propane	10,693	13,010	19,000	15,000	20,000
	<b>TOTAL UTILITY SERVICES</b>	<b>65,736</b>	<b>69,840</b>	<b>76,000</b>	<b>80,000</b>	<b>85,000</b>
	<b>PROFESSIONAL SERVICES</b>					
55009	Contract Services	22,358	30,904	25,000	25,000	26,000
55008	OATS	0	0	0	5,000	0
55024	Recreation Programs	4,284	5,220	6,000	7,500	7,500
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>26,642</b>	<b>36,124</b>	<b>31,000</b>	<b>37,500</b>	<b>33,500</b>
	<b>REPAIR &amp; MAINTENANCE SERVICES</b>					
53001	Bldg Maint/Repair	58,448	62,277	70,000	65,000	65,000
53008	Sign Maint/Replacement	1,173	972	2,500	5,000	5,000
53013	City Lake Maint	0	1,710	3,750	3,000	3,000
53015	Ball Diamond Maint	8,385	14,938	9,500	10,000	10,000
53016	Athletic Field Maint	0	0	2,000	2,000	2,000
53017	Arena Maint	0	2,706	2,000	2,000	2,000
53018	Field Lighting Maint	0	0	0	5,000	5,000
54003	Equipment Maint	20,790	22,804	17,500	17,500	17,500
54004	Electronic Equipment Maint	0	0	0	500	500
54005	Vehicle Maint	10,504	8,565	11,500	10,000	10,000
56017	Table/Chair Replacement	2,463	0	0	6,000	2,500
55025	Equipment Rental	742	3,887	1,500	6,000	6,000
	<b>TOTAL REPAIR &amp; MAINT SERVICES</b>	<b>102,505</b>	<b>117,859</b>	<b>120,250</b>	<b>132,000</b>	<b>128,500</b>

CODE 10	EXPENDITURE DETAIL	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
	<b>TRANSPORTATION &amp; TRAINING</b>					
55013	Dues & Conferences	1,325	1,477	3,500	6,000	6,000
52003	Fuel & Oil	11,313	17,350	22,000	17,500	21,000
	<b>TOTAL TRANSP &amp; TRAINING</b>	<b>12,638</b>	<b>18,827</b>	<b>25,500</b>	<b>23,500</b>	<b>27,000</b>
	<b>MATERIALS</b>					
52007	Chemicals	295	180	1,500	3,000	3,000
52020	Rock/Gravel	0	5,695	3,500	15,000	15,000
	<b>TOTAL MATERIALS</b>	<b>295</b>	<b>5,875</b>	<b>5,000</b>	<b>18,000</b>	<b>18,000</b>
	<b>FIXED CHARGES</b>					
55003	Workers Comp Insurance	17,031	16,691	19,520	22,500	22,500
56016	Damage/Claims	5,000	0	0	0	0
	<b>TOTAL FIXED CHARGES</b>	<b>22,031</b>	<b>16,691</b>	<b>19,520</b>	<b>22,500</b>	<b>22,500</b>
	<b>CAPITAL OUTLAY</b>					
54002	Furniture/Fixtures	666	1,312	2,500	5,500	5,500
57001	Capital Improvements	0	746	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>666</b>	<b>2,058</b>	<b>2,500</b>	<b>5,500</b>	<b>5,500</b>
<b>TOTAL PARKS &amp; RECREATION</b>		<b>864,213</b>	<b>1,006,550</b>	<b>1,045,945</b>	<b>1,069,578</b>	<b>1,108,500</b>

**DEPARTMENTAL EXPENDITURE SUMMARY**

**DEPARTMENT: POOL**

**ACCT CODE: 10707**

<b>OBJECT OF EXPENDITURE</b>	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 PROJECTED</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
Personnel Services	119,981	131,003	168,000	132,000	177,000
Office Supplies	1,863	2,124	3,100	2,500	2,500
Operating Supplies	8,574	4,244	7,155	9,800	9,050
Publicity & Literature	227	646	489	1,750	1,000
Professional Services	10,840	6,127	6,055	10,500	11,500
Repairs & Maintenance	12,046	8,278	24,630	25,250	18,500
Transportation & Training	0	0	0	2,500	0
Materials	19,881	23,685	36,500	20,000	37,500
Fixed Charges	4,829	7,464	8,200	8,000	8,500
Capital Outlay	337	2,839	6,070	4,000	81,000
<b>TOTALS</b>	<b>178,578</b>	<b>186,410</b>	<b>260,199</b>	<b>216,300</b>	<b>346,550</b>

CODE 10	EXPENDITURE DETAIL	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
	<b>PERSONNEL SERVICES</b>					
51001	Salaries	111,455	121,693	156,000	123,000	164,000
51007	Social Security	8,526	9,310	12,000	9,000	13,000
	<b>TOTAL PERSONNEL SERVICES</b>	<b>119,981</b>	<b>131,003</b>	<b>168,000</b>	<b>132,000</b>	<b>177,000</b>
	<b>OFFICE SUPPLIES</b>					
52001	Office Supplies	1,863	2,124	3,100	2,500	2,500
	<b>TOTAL OFFICE SUPPLIES</b>	<b>1,863</b>	<b>2,124</b>	<b>3,100</b>	<b>2,500</b>	<b>2,500</b>
	<b>OPERATING SUPPLIES</b>					
52002	Uniforms	1,787	2,593	4,200	3,000	4,000
52004	Minor Apparatus	190	92	100	500	500
52005	Janitorial Supplies	1228	641	250	1,250	500
52009	Concession Supplies	4,978	0	0	0	0
52012	Special Apparel/Safety Equip	391	699	1,200	4,000	3,000
52013	Operating Supplies	0	0	105	50	50
56015	Miscellaneous Expense	0	219	1,300	1,000	1,000
	<b>TOTAL OPERATING SUPPLIES</b>	<b>8,574</b>	<b>4,244</b>	<b>7,155</b>	<b>9,800</b>	<b>9,050</b>
	<b>PUBLICITY &amp; LITERATURE</b>					
55005	Advertising	227	489	489	500	500
55037	Public Relations	0	157	0	250	250
56010	Swim Team Expense	0	0	0	1,000	250
	<b>TOTAL PUBLICITY &amp; LITERATURE</b>	<b>227</b>	<b>646</b>	<b>489</b>	<b>1,750</b>	<b>1,000</b>
	<b>PROFESSIONAL SERVICES</b>					
55009	Contract Services	8,732	4,532	3,000	8,000	8,000
55030	Training Services	2,108	1,595	3,055	2,500	3,500
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>10,840</b>	<b>6,127</b>	<b>6,055</b>	<b>10,500</b>	<b>11,500</b>
	<b>REPAIR &amp; MAINTENANCE SERVICES</b>					
53001	Bldg Maint/Repair	3,001	1,787	11,000	7,500	7,500
53002	Pool Maintenance	7,611	6,491	13,500	14,750	10,000
53008	Sign Maintenance	1,434	0	0	2,500	500
54004	Electronic Equipment Maint	0	0	130	500	500
	<b>TOTAL REPAIR &amp; MAINT SERVICES</b>	<b>12,046</b>	<b>8,278</b>	<b>24,630</b>	<b>25,250</b>	<b>18,500</b>
	<b>TRANSPORTATION &amp; TRAINING</b>					
55013	Dues & Conferences	0	0	0	2,500	0
	<b>TOTAL TRANSP &amp; TRAINING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>0</b>
	<b>MATERIALS</b>					
52007	Chemicals	19,881	23,685	36,500	20,000	37,500
	<b>TOTAL MATERIALS</b>	<b>19,881</b>	<b>23,685</b>	<b>36,500</b>	<b>20,000</b>	<b>37,500</b>
	<b>FIXED CHARGES</b>					
55003	Workers Comp	4,694	7,464	8,200	8,000	8,500
56003	Refunds	135	0	0	0	0
	<b>TOTAL FIXED CHARGES</b>	<b>4,829</b>	<b>7,464</b>	<b>8,200</b>	<b>8,000</b>	<b>8,500</b>

OBJECT OF EXPENDITURE	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
Personnel Services	34,770	36,460	41,250	40,500	45,800
Office Supplies	42	1,516	150	500	500
Operating Supplies	1,039	4,235	2,500	3,000	3,000
Communications & Postage	93	76	75	10,100	600
Publicity & Literature	0	0	0	250	250
Utility Service	7,964	8,399	10,300	11,000	12,000
Professional Services	5,903	13,744	6,500	11,000	7,000
Repairs & Maintenance	1,952	6,797	5,250	7,000	7,000
Transportation & Training	356	350	500	1,050	1,050
Fixed Charges	516	1,021	1,200	1,500	1,500
<b>TOTALS</b>	<b>52,635</b>	<b>72,598</b>	<b>67,725</b>	<b>85,900</b>	<b>78,700</b>

CODE 10	EXPENDITURE DETAIL	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
	<b>PERSONNEL SERVICES</b>					
51001	Salaries	32,299	33,869	37,500	37,750	42,500
51004	Overtime	0	0	0	0	0
51006	Lagers	0	0	0	0	0
51007	Social Security	2,471	2,591	3,750	2,750	3,300
51008	Health Insurance	0	0	0	0	0
	<b>TOTAL PERSONNEL SERVICES</b>	<b>34,770</b>	<b>36,460</b>	<b>41,250</b>	<b>40,500</b>	<b>45,800</b>
	<b>OFFICE SUPPLIES</b>					
52001	Office Supplies	42	1,516	150	500	500
	<b>TOTAL OFFICE SUPPLIES</b>	<b>42</b>	<b>1,516</b>	<b>150</b>	<b>500</b>	<b>500</b>
	<b>OPERATING SUPPLIES</b>					
52005	Janitorial Supplies	898	3,272	1,500	2,500	2,500
56015	Miscellaneous Expense	141	963	1,000	500	500
	<b>TOTAL OPERATING SUPPLIES</b>	<b>1,039</b>	<b>4,235</b>	<b>2,500</b>	<b>3,000</b>	<b>3,000</b>
	<b>COMMUNICATIONS &amp; POSTAGE</b>					
52015	Postage	93	76	75	100	100
56017	Tables & Chairs	0	0	0	10,000	500
	<b>TOTAL COMM &amp; POSTAGE</b>	<b>93</b>	<b>76</b>	<b>75</b>	<b>10,100</b>	<b>600</b>
	<b>PUBLICITY &amp; LITERATURE</b>					
55005	Advertising	0	0	0	250	250
	<b>TOTAL PUBLICITY &amp; LITERATURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250</b>	<b>250</b>
	<b>UTILITY SERVICES</b>					
55001	Telephone	441	570	800	2,000	2,000
55012	Electric	5,430	5,482	6,000	6,000	6,500
55036	Internet	0	0	0	0	0
55014	Gas	2,093	2,347	3,500	3,000	3,500
	<b>TOTAL UTILITY SERVICES</b>	<b>7,964</b>	<b>8,399</b>	<b>10,300</b>	<b>11,000</b>	<b>12,000</b>
	<b>PROFESSIONAL SERVICES</b>					
55009	Contract Services	5,903	13,744	6,500	6,000	7,000
	Oats	0	0	0	5,000	0
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>5,903</b>	<b>13,744</b>	<b>6,500</b>	<b>11,000</b>	<b>7,000</b>
	<b>REPAIR &amp; MAINTENANCE SERVICES</b>					
53001	Bldg Maint/Repair	1,952	6,632	4,500	6,000	6,000
54005	Vehicle Maint	0	165	750	1,000	1,000
	<b>TOTAL REPAIR &amp; MAINT SERVICES</b>	<b>1,952</b>	<b>6,797</b>	<b>5,250</b>	<b>7,000</b>	<b>7,000</b>
	<b>TRANSPORTATION &amp; TRAINING</b>					
52003	Fuel & Oil	356	350	500	1,000	1,000
55006	Mileage Reimbursement	0	0	0	50	50
	<b>TOTAL TRANSP &amp; TRAINING</b>	<b>356</b>	<b>350</b>	<b>500</b>	<b>1,050</b>	<b>1,050</b>
	<b>FIXED CHARGES</b>					
55003	Workers Comp Ins	516	1,021	1,200	1,500	1,500
	<b>TOTAL FIXED CHARGES</b>	<b>516</b>	<b>1,021</b>	<b>1,200</b>	<b>1,500</b>	<b>1,500</b>
	<b>TOTAL SENIOR SERVICES</b>	<b>52,635</b>	<b>72,598</b>	<b>67,725</b>	<b>85,900</b>	<b>78,700</b>

OBJECT OF EXPENDITURE	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
Contract Services	7,324	0	0	0	0
Engineering Services	0	0	0	0	0
Miscellaneous Expenses	223	5,000	5,000	5,000	5,000
Capital Improvements	210,881	0	0	0	0
COP Principal	70,000	290,000	305,000	305,000	315,000
COP Interest	177,840	176,020	168,480	175,000	165,000
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>467,518</b>	<b>472,270</b>	<b>479,730</b>	<b>486,250</b>	<b>486,250</b>

# **TRANSPORTATION FUND**

**REVENUE AND EXPENDITURE SUMMARY**

TRANSPORTATION FUND	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
<b>REVENUES</b>					
Transportation Sales Tax	577,953	677,837	712,450	671,650	733,824
Investment Income	1,729	2,005	2,500	1,500	12,500
Public Works Fees	0	40,214	50,000	20,000	35,000
Miscellaneous Income	0	150	0	0	0
Interfund Transfer	0	0	134,759	134,759	0
<b>TOTAL REVENUES</b>	<b>579,682</b>	<b>720,206</b>	<b>899,709</b>	<b>827,909</b>	<b>781,324</b>
<b>EXPENDITURES</b>					
Personnel Services	188,776	224,879	264,950	257,116	286,700
Operations and Maintenance	306,908	286,576	371,460	319,650	360,450
Capital Outlay	55,237	110,304	271,250	325,759	288,000
<b>TOTAL EXPENDITURES</b>	<b>550,921</b>	<b>621,759</b>	<b>907,660</b>	<b>902,525</b>	<b>935,150</b>
<b>REVENUES over (under) Expenditures</b>	<b>28,761</b>	<b>98,447</b>	<b>(7,951)</b>	<b>(74,616)</b>	<b>(153,827)</b>
<b>Fund Balance at beginning of year</b>	<b>508,369</b>	<b>537,130</b>	<b>635,577</b>	<b>635,577</b>	<b>627,626</b>
<b>FUND BALANCE - ENDING</b>	<b>537,130</b>	<b>635,577</b>	<b>627,626</b>	<b>560,961</b>	<b>473,800</b>

**DEPARTMENTAL EXPENDITURE SUMMARY**

**DEPARTMENT: STREET MAINTENANCE**

**ACCT CODE: 15303**

<b>OBJECT OF EXPENDITURE</b>	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 PROJECTED</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
Personnel Services	188,776	224,879	264,950	257,116	286,700
Office Supplies	294	396	500	1,000	1,000
Operating Supplies	13,286	6,057	7,950	11,400	11,400
Communications & Postage	2,204	2,015	2,200	2,600	2,600
Printing & Duplicating	237	174	125	200	200
Publicity & Literature	352	116	140	250	250
Utility Service	103,927	109,345	111,500	110,200	113,700
Professional Services	7,223	8,433	8,410	7,000	7,300
Repairs & Maintenance	60,798	50,836	98,765	57,000	82,000
Transportation & Training	6,190	11,213	16,900	12,500	15,000
Materials	50,736	27,340	46,500	48,000	48,000
Fixed Charges	61,661	70,651	78,470	69,500	79,000
Grants	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
Capital Outlay	55,237	110,304	271,250	325,759	288,000
<b>TOTALS</b>	<b>550,921</b>	<b>621,759</b>	<b>907,660</b>	<b>902,525</b>	<b>935,150</b>

CODE 10	EXPENDITURE DETAIL	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
	<b>PERSONNEL SERVICES</b>					
51001	Salaries	114,012	134,478	160,000	155,192	174,000
51004	Overtime	3,957	6,280	7,000	7,500	7,500
51005	Clothing Allowance	798	963	1,200	1,200	1,200
51006	Lagers	8,845	9,950	10,250	10,130	10,500
51007	Social Security	8,467	10,197	12,500	11,565	13,500
51008	Health Insurance	52,697	63,011	74,000	71,529	80,000
	<b>TOTAL PERSONNEL SERVICES</b>	<b>188,776</b>	<b>224,879</b>	<b>264,950</b>	<b>257,116</b>	<b>286,700</b>
	<b>OFFICE SUPPLIES</b>					
52001	Office Supplies	294	396	500	1,000	1,000
	<b>TOTAL OFFICE SUPPLIES</b>	<b>294</b>	<b>396</b>	<b>500</b>	<b>1,000</b>	<b>1,000</b>
	<b>OPERATING SUPPLIES</b>					
52002	Uniforms	139	499	300	400	400
52004	Minor Apparatus - Tools	8,210	4,924	6,250	8,000	8,000
52005	Janitorial Supplies	0	8	0	0	0
52012	Special Apparel - Safety Equipment	635	387	650	500	500
56015	Miscellaneous Expense	4,302	239	750	2,500	2,500
	<b>TOTAL OPERATING SUPPLIES</b>	<b>13,286</b>	<b>6,057</b>	<b>7,950</b>	<b>11,400</b>	<b>11,400</b>
	<b>COMMUNICATIONS &amp; POSTAGE</b>					
55033	Mobile Communications	2,204	2,015	2,200	2,500	2,500
52015	Postage	0	0	0	100	100
	<b>TOTAL COMM &amp; POSTAGE</b>	<b>2,204</b>	<b>2,015</b>	<b>2,200</b>	<b>2,600</b>	<b>2,600</b>
	<b>PRINTING &amp; DUPLICATING</b>					
55011	Printing	237	174	125	200	200
	<b>TOTAL PRINTING &amp; DUPLICATING</b>	<b>237</b>	<b>174</b>	<b>125</b>	<b>200</b>	<b>200</b>
	<b>PUBLICITY &amp; LITERATURE</b>					
52008	Books & Subscriptions	0	0	0	0	0
55005	Advertising	352	116	140	250	250
55070	Unemployment	0	0	0	0	0
	<b>TOTAL PUBLICITY &amp; LITERATURE</b>	<b>352</b>	<b>116</b>	<b>140</b>	<b>250</b>	<b>250</b>
	<b>UTILITY SERVICES</b>					
55001	Telephone	22	0	0	200	200
55012	Electric	101,964	107,321	108,000	108,000	110,000
55031	Propane	1,941	2,024	3,500	2,000	3,500
	<b>TOTAL UTILITY SERVICES</b>	<b>103,927</b>	<b>109,345</b>	<b>111,500</b>	<b>110,200</b>	<b>113,700</b>
	<b>PROFESSIONAL SERVICES</b>					
55004	Audit	2,938	2,938	3,160	3,000	3,300
55009	Contract Services	4,285	4,695	4,750	3,000	3,000
55010	Engineering Services	0	800	500	1,000	1,000
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>7,223</b>	<b>8,433</b>	<b>8,410</b>	<b>7,000</b>	<b>7,300</b>
	<b>REPAIR &amp; MAINTENANCE SERVICES</b>					
53001	Bldg Maint/Repair	9,204	3,627	11,500	8,500	8,500
53009	Right of Way Maintenance	11,792	18,296	47,500	15,000	35,000
53010	Street Sign Maintenance	7,516	2,972	13,500	10,000	10,000
54003	Equipment Maintenance	10,800	9,933	16,000	7,000	7,000
54004	Electronic Equipment Maintenance	0	0	15	0	5,000
54005	Vehicle Maint	20,705	16,008	9,500	15,000	15,000
55025	Equipment Rental	781	0	750	1,500	1,500
	<b>TOTAL REPAIR &amp; MAINT SERVICES</b>	<b>60,798</b>	<b>50,836</b>	<b>98,765</b>	<b>57,000</b>	<b>82,000</b>

CODE 10	EXPENDITURE DETAIL	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
	<b>TRANSPORTATION &amp; TRAINING</b>					
55013	Dues & Conferences	569	2,302	2,900	2,500	2,500
52003	Fuel & Oil	5,621	8,911	14,000	10,000	12,500
	<b>TOTAL TRANSP &amp; TRAINING</b>	<b>6,190</b>	<b>11,213</b>	<b>16,900</b>	<b>12,500</b>	<b>15,000</b>
	<b>MATERIALS</b>					
52007	Chemicals	1,417	0	0	0	0
52014	Paint/Striping	180	0	750	1,000	1,000
52019	Salt/Sand	30,427	17,849	30,000	30,000	30,000
52020	Rock/Gravel	3,692	584	2,250	2,000	2,000
52026	Asphalt Products	15,020	8,907	13,500	15,000	15,000
	<b>TOTAL MATERIALS</b>	<b>50,736</b>	<b>27,340</b>	<b>46,500</b>	<b>48,000</b>	<b>48,000</b>
	<b>FIXED CHARGES</b>					
55003	Property, Liability, Workers Comp Ins.	61,486	68,891	76,620	68,000	77,500
56016	Damage/Claims	175	1,760	1,850	1,500	1,500
	<b>TOTAL FIXED CHARGES</b>	<b>61,661</b>	<b>70,651</b>	<b>78,470</b>	<b>69,500</b>	<b>79,000</b>
	<b>GRANTS</b>					
	<b>INTERFUND TRANSFER</b>					
	<b>CAPITAL OUTLAY</b>					
57001	Capital Improvements	47,709	105,176	270,000	320,759	200,000
57002	Capital Assets	7,528	5,128	1,250	5,000	88,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>55,237</b>	<b>110,304</b>	<b>271,250</b>	<b>325,759</b>	<b>288,000</b>
	<b>TOTAL STREET MAINTENANCE</b>	<b>550,921</b>	<b>621,759</b>	<b>907,660</b>	<b>902,525</b>	<b>935,150</b>

**WATER**

**FUND**

## REVENUE AND EXPENDITURE SUMMARY

WATER FUND	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
<b>REVENUES</b>					
Licenses & Permits	51,288	104,468	105,000	105,500	88,500
Charges of Services	1,651,577	1,698,375	1,748,800	1,736,150	1,783,700
Miscellaneous Income (ARPA)	-170	0	377,415	377,324	0
Investment Income	4,284	3,132	4,500	3,500	35,000
Bond Proceeds	0	3,135,529	0	0	0
<b>TOTAL REVENUES</b>	<b>1,706,979</b>	<b>4,941,505</b>	<b>2,235,715</b>	<b>2,222,474</b>	<b>1,907,200</b>
<b>EXPENDITURES</b>					
Personnel Services	613,553	621,690	596,000	622,281	615,500
Operations and Maintenance	764,194	814,764	890,707	844,025	911,225
Capital Outlay	5,700	5,126	51,200	221,824	283,000
Debt Service	380,643	3,976,845	63,200	384,200	321,200
<b>TOTAL EXPENDITURES</b>	<b>1,764,090</b>	<b>5,418,423</b>	<b>1,601,107</b>	<b>2,072,330</b>	<b>2,130,925</b>
<b>REVENUES over (under) Expenditures</b>	<b>-57,111</b>	<b>-476,918</b>	<b>634,608</b>	<b>150,144</b>	<b>-223,725</b>
<b>Fund Balance at beginning of year</b>	<b>989,887</b>	<b>932,776</b>	<b>455,858</b>	<b>455,858</b>	<b>1,090,466</b>
<b>FUND BALANCE - ENDING</b>	<b>932,776</b>	<b>455,858</b>	<b>1,090,466</b>	<b>606,002</b>	<b>866,740</b>

**WATER FUND REVENUES**

	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
<b>LICENSES &amp; PERMITS:</b>					
Public Works Fees	2,038	3,015	5,000	500	3,500
Local Facility Fee	0	0	0		
Water Taps	49,250	101,453	100,000	105,000	85,000
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>51,288</b>	<b>104,468</b>	<b>105,000</b>	<b>105,500</b>	<b>88,500</b>
<b>CHARGES FOR SERVICES:</b>					
Water Sales (Metered)	1,574,820	1,606,100	1,660,000	1,645,650	1,693,200
Water Sales (Bulk)	5,504	6,922	4,800	6,500	6,500
Penalties	34,344	47,540	45,000	45,000	45,000
Sales Tax	26,451	27,116	27,500	27,500	27,500
Water District Buy Out	0	0	0	0	0
Primacy Fee	10,458	10,697	11,500	11,500	11,500
<b>TOTAL CHARGES FOR SERVICES</b>	<b>1,651,577</b>	<b>1,698,375</b>	<b>1,748,800</b>	<b>1,736,150</b>	<b>1,783,700</b>
<b>MISCELLANEOUS REVENUE:</b>					
Interfund Transfer (ARPA)	0	0	377,175	377,324	0
Misc Income	-170	0	240	0	0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>-170</b>	<b>0</b>	<b>377,415</b>	<b>377,324</b>	<b>0</b>
<b>INVESTMENT INCOME</b>	<b>4,284</b>	<b>3,132</b>	<b>4,500</b>	<b>3,500</b>	<b>35,000</b>
<b>TOTAL INVESTMENT INCOME</b>	<b>4,284</b>	<b>3,132</b>	<b>4,500</b>	<b>3,500</b>	<b>35,000</b>
<b>TOTAL WATER FUND REVENUE</b>	<b>1,706,979</b>	<b>1,805,975</b>	<b>2,235,715</b>	<b>2,222,474</b>	<b>1,907,200</b>

**DEPARTMENTAL EXPENDITURE SUMMARY**

**DEPARTMENT: WATER**

**ACCT CODE 20309**

<b>OBJECT OF EXPENDITURE</b>	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 PROJECTED</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
Personnel Services	613,553	621,690	596,000	622,281	615,500
Office Supplies	1,884	1,615	3,250	2,000	2,000
Operating Supplies	8,496	15,301	13,836	9,325	14,325
Communications & Postage	10,712	12,823	12,450	11,000	11,000
Printing & Duplicating	1,834	693	1,500	1,000	1,000
Publicity & Literature	988	1,017	1,250	1,500	1,500
Utility Service	24,586	28,809	34,350	28,600	34,600
Wholesale Water	439,929	429,891	465,000	485,000	475,000
Professional Services	62,002	48,418	58,660	54,600	70,800
Repairs & Maintenance	35,072	25,925	29,550	33,300	33,300
Transportation & Training	9,616	14,677	21,151	16,000	20,000
Materials	87,974	148,875	160,850	104,700	147,700
Fixed Charges	81,101	86,720	88,860	97,000	100,000
Debt Service	380,643	3,976,845	63,200	384,200	321,200
Capital Outlay	5,700	5,126	51,200	221,824	283,000
<b>TOTALS</b>	<b>1,764,090</b>	<b>5,418,425</b>	<b>1,601,107</b>	<b>2,072,330</b>	<b>2,130,925</b>

CODE 10	EXPENDITURE DETAIL	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
	<b>PERSONNEL SERVICES</b>					
51001	Salaries	387,602	390,651	375,000	381,277	388,000
51004	Overtime	7,559	8,665	8,500	10,000	10,000
51005	Clothing Allowance	1,114	1,375	1,500	1,500	1,500
51006	Lagers	30,846	29,091	23,500	24,436	24,500
51007	Social Security	29,139	29,424	27,500	28,211	29,000
51008	Health Insurance	157,293	162,484	160,000	176,857	162,500
	<b>TOTAL PERSONNEL SERVICES</b>	<b>613,553</b>	<b>621,690</b>	<b>596,000</b>	<b>622,281</b>	<b>615,500</b>
	<b>OFFICE SUPPLIES</b>					
52001	Office Supplies	1,884	1,615	3,250	2,000	2,000
	<b>TOTAL OFFICE SUPPLIES</b>	<b>1,884</b>	<b>1,615</b>	<b>3,250</b>	<b>2,000</b>	<b>2,000</b>
	<b>OPERATING SUPPLIES</b>					
52002	Uniforms	117	219	300	300	300
52004	Minor Apparatus	2,098	8,073	6,500	8,000	8,000
52005	Janitorial Supplies	15	9	36	25	25
52012	Special Apparel - Safety Equipment	799	387	750	1,000	1,000
56015	Miscellaneous Expense	5,467	6,613	6,250	0	5,000
	<b>TOTAL OPERATING SUPPLIES</b>	<b>8,496</b>	<b>15,301</b>	<b>13,836</b>	<b>9,325</b>	<b>14,325</b>
	<b>COMMUNICATIONS &amp; POSTAGE</b>					
55033	Mobile Communications	2,751	3,914	3,300	3,000	3,000
52015	Postage	5,771	6,343	6,750	6,000	6,000
55036	Internet Service	2,190	2,538	2,400	2,000	2,000
55040	IT Services/Equip	0	28	0	0	0
	<b>TOTAL COMM &amp; POSTAGE</b>	<b>10,712</b>	<b>12,823</b>	<b>12,450</b>	<b>11,000</b>	<b>11,000</b>
	<b>PRINTING &amp; DUPLICATING</b>					
55011	Printing	1,834	693	1,500	1,000	1,000
	<b>TOTAL PRINTING &amp; DUPLICATING</b>	<b>1,834</b>	<b>693</b>	<b>1,500</b>	<b>1,000</b>	<b>1,000</b>
	<b>PUBLICITY &amp; LITERATURE</b>					
55005	Advertising	988	1,017	1,250	1,500	1,500
	<b>TOTAL PUBLICITY &amp; LITERATURE</b>	<b>988</b>	<b>1,017</b>	<b>1,250</b>	<b>1,500</b>	<b>1,500</b>
	<b>UTILITY SERVICES</b>					
55001	Telephone	2,487	2,614	2,600	2,600	2,600
55012	Electric	18,524	22,331	25,750	21,000	26,000
55014	Gas Service	1,170	1,695	2,500	2,500	2,500
55031	Propane	2,405	2,169	3,500	2,500	3,500
55032	Wholesale Water	439,929	429,891	465,000	485,000	475,000
	<b>TOTAL UTILITY SERVICES</b>	<b>464,515</b>	<b>458,700</b>	<b>499,350</b>	<b>513,600</b>	<b>509,600</b>
	<b>PROFESSIONAL SERVICES</b>					
55004	Audit	2,938	2,938	3,160	3,000	3,300
55009	Contract Services	37,025	22,928	33,000	25,000	40,000
55010	Engineering Services	0	0	0	5,000	5,000
55015	Legal Services	22,039	22,552	22,500	21,600	22,500
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>62,002</b>	<b>48,418</b>	<b>58,660</b>	<b>54,600</b>	<b>70,800</b>
	<b>REPAIR &amp; MAINTENANCE SERVICES</b>					
53001	Bldg Maint/Repair	5,786	5,002	10,000	5,000	5,000
53006	Tower Maintenance	0	2,700	0	3,500	3,500
54003	Equipment Maintenance	5,832	3,849	8,500	4,000	4,000
54004	Electronic Equipment Maint	469	2,216	3,500	1,200	1,200
54005	Vehicle Maint	22,060	11,450	6,500	15,000	15,000
54015	Pump & Motor Maintenance	132	61	0	3,000	3,000
55002	Office Equipment Lease	607	647	600	600	600
55025	Equipment Rental	186	0	450	1,000	1,000
	<b>TOTAL REPAIR &amp; MAINT SERVICES</b>	<b>35,072</b>	<b>25,925</b>	<b>29,550</b>	<b>33,300</b>	<b>33,300</b>

CODE 10	EXPENDITURE DETAIL	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
	<b>TRANSPORTATION &amp; TRAINING</b>					
55013	Dues & Conferences	2,586	3,766	4,151	4,500	4,500
52003	Fuel & Oil	7,030	10,911	17,000	11,500	15,500
	<b>TOTAL TRANSP &amp; TRAINING</b>	<b>9,616</b>	<b>14,677</b>	<b>21,151</b>	<b>16,000</b>	<b>20,000</b>
	<b>MATERIALS</b>					
52007	Chemicals	505	0	750	500	500
52018	Other Construction Materials	0	8,557	2,500	3,000	3,000
52020	Rock/Gravel	1,092	5,884	2,100	5,000	5,000
52021	Meters & Fittings	76,817	97,643	115,000	65,000	100,000
52022	Electronic Equipment	2,028	280	500	1,200	1,200
52023	Water Mains & Fittings	7,532	36,511	40,000	30,000	38,000
	<b>TOTAL MATERIALS</b>	<b>87,974</b>	<b>148,875</b>	<b>160,850</b>	<b>104,700</b>	<b>147,700</b>
	<b>FIXED CHARGES</b>					
55003	Property, Liability, Workers Comp Ins.	42,429	45,537	41,560	50,000	50,000
56002	Sales Tax	28,702	29,186	30,500	30,500	30,500
56004	Primacy Fee	9,970	10,409	16,700	10,500	13,500
56016	Damage/Claims	0	1,588	100	6,000	6,000
	<b>TOTAL FIXED CHARGES</b>	<b>81,101</b>	<b>86,720</b>	<b>88,860</b>	<b>97,000</b>	<b>100,000</b>
	<b>DEBT SERVICE</b>					
59001	COP Principal	207,000	434,700	0	223,000	245,000
59003	COP Interest	172,550	247,709	60,000	160,000	75,000
59004	Administration Fees	1,093	1,093	3,200	1,200	1,200
59020	Bond Issuance Cost	0	62,567	0	0	0
59022	Bond Redemption	0	3,230,776	0	0	0
59021	Bond Discount	0	0	0	0	0
	<b>TOTAL DEBT SERVICE</b>	<b>380,643</b>	<b>3,976,845</b>	<b>63,200</b>	<b>384,200</b>	<b>321,200</b>
	<b>GRANTS</b>					
	<b>INTERFUND TRANSFER</b>					
	<b>CAPITAL OUTLAY</b>					
54002	Furniture/Fixtures	54	0	0	0	0
57001	Capital Improvements	0	0	50,000	216,824	240,000
57002	Capital Assets	5,646	5,126	1,200	5,000	43,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>5,700</b>	<b>5,126</b>	<b>51,200</b>	<b>221,824</b>	<b>283,000</b>
	<b>TOTAL WATER EXPENSE</b>	<b>1,764,090</b>	<b>5,418,425</b>	<b>1,601,107</b>	<b>2,072,330</b>	<b>2,130,925</b>

**SEWER  
FUND**

**REVENUE AND EXPENDITURE SUMMARY**

SEWER FUND	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
<b>REVENUES</b>					
Licenses & Permits	208,750	309,241	263,000	335,000	209,000
Charges for Services	1,504,671	1,533,814	1,574,000	1,613,650	1,603,000
Miscellaneous	94,087	710,069	464,725	454,874	60,000
Investment Income	73,066	50,722	25,000	35,000	30,000
<b>TOTAL REVENUES</b>	<b>1,880,574</b>	<b>2,603,845</b>	<b>2,326,725</b>	<b>2,438,524</b>	<b>1,902,000</b>
<b>EXPENDITURES</b>					
Personnel Services	469,848	492,534	553,700	555,012	599,500
Operations and Maintenance	324,533	327,062	431,022	374,950	404,650
Capital Outlay	116,336	5,126	216,200	655,874	413,000
Debt Service	583,975	1,349,708	507,810	587,250	567,750
2017 COP	2,115,785	2,124,918	504,406	783,406	183,406
<b>TOTAL EXPENDITURES</b>	<b>3,610,477</b>	<b>4,299,348</b>	<b>2,213,138</b>	<b>2,956,492</b>	<b>2,168,306</b>
<b>REVENUES over (under) Expenditures</b>	<b>-1,729,903</b>	<b>-1,695,503</b>	<b>113,587</b>	<b>-517,968</b>	<b>-266,306</b>
<b>Fund Balance at beginning of year</b>	<b>5,232,878</b>	<b>3,502,975</b>	<b>1,807,472</b>	<b>3,758,680</b>	<b>1,921,059</b>
<b>FUND BALANCE - ENDING</b>	<b>3,502,975</b>	<b>1,807,472</b>	<b>1,921,059</b>	<b>3,240,712</b>	<b>1,654,753</b>
<b>RESTRICTED FUNDS (SRF BOND RESERVE)</b>	<b>3,056,362</b>	<b>1,128,775</b>	<b>340,989</b>	<b>145,207</b>	<b>340,989</b>
<b>AVAILABLE FUND BALANCE</b>	<b>446,613</b>	<b>678,697</b>	<b>1,580,070</b>	<b>3,095,505</b>	<b>1,313,764</b>

**SEWER FUND REVENUES**

	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
<b>LICENSES &amp; PERMITS:</b>					
Public Works Fees	2,500	2,606	8,500	2,500	2,500
Sewer Taps	2,500	2,500	14,500	2,500	6,500
Sewer Availability Fee	203,750	304,135	240,000	330,000	200,000
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>208,750</b>	<b>309,241</b>	<b>263,000</b>	<b>335,000</b>	<b>209,000</b>
<b>CHARGES FOR SERVICES:</b>					
Sewer Fees	1,345,161	1,362,890	1,400,000	1,438,650	1,428,000
I & I	141,616	145,748	150,000	150,000	150,000
Penalties	17,894	25,176	24,000	25,000	25,000
<b>TOTAL CHARGES FOR SERVICES</b>	<b>1,504,671</b>	<b>1,533,814</b>	<b>1,574,000</b>	<b>1,613,650</b>	<b>1,603,000</b>
<b>MISCELLANEOUS REVENUE:</b>					
Interfund Transfer (ARPA)	0	0	404,725	404,874	0
Bond Proceeds	0	612,320	0	0	0
Bond Premium	0	39,022	0	0	0
Misc Income	94,087	58,727	60,000	50,000	60,000
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>94,087</b>	<b>710,069</b>	<b>464,725</b>	<b>454,874</b>	<b>60,000</b>
<b>INVESTMENT INCOME</b>					
COP Investment Income	61,770	50,679	25,000	35,000	30,000
<b>TOTAL INVESTMENT INCOME</b>	<b>11,296</b>	<b>43</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL SEWER FUND REVENUE</b>	<b>1,880,574</b>	<b>2,603,846</b>	<b>2,326,725</b>	<b>2,438,524</b>	<b>1,902,000</b>

# DEPARTMENTAL EXPENDITURE SUMMARY

**DEPARTMENT: SEWER**

**ACCT CODE: 25303**

OBJECT OF EXPENDITURE	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
Personnel Services	469,848	492,534	553,700	555,012	599,500
Office Supplies	2,137	1,866	2,000	2,000	2,000
Operating Supplies	13,704	38,101	20,050	19,400	19,400
Communications & Postage	8,545	9,844	10,050	10,000	10,000
Printing & Duplicating	1,834	693	1,500	1,500	1,500
Publicity & Literature	688	355	850	850	850
Utility Service	99,057	103,993	112,850	104,000	114,000
Professional Services	67,552	58,066	69,160	56,000	66,000
Repairs & Maintenance	59,789	34,508	134,650	88,800	94,500
Transportation & Training	11,048	15,933	19,900	18,000	18,000
Materials	8,545	2,202	3,200	9,400	9,400
Fixed Charges	51,634	61,501	56,812	65,000	69,000
Debt Service	583,975	1,349,708	507,810	587,250	567,750
Capital Outlay	116,336	5,126	216,200	655,874	413,000
2017 COP	2,115,785	2,124,918	504,406	783,406	183,406
<b>TOTALS</b>	<b>3,610,477</b>	<b>4,299,348</b>	<b>2,213,138</b>	<b>2,956,492</b>	<b>2,168,306</b>

CODE 10	EXPENDITURE DETAIL	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
	<b>PERSONNEL SERVICES</b>					
51001	Salaries	313,134	329,364	365,000	352,883	390,000
51004	Overtime	4,591	5,388	6,500	10,000	10,000
51005	Clothing Allowance	839	963	1,200	1,500	1,500
51006	Lagers	24,600	24,700	22,500	22,701	23,500
51007	Social Security	23,687	24,896	27,000	26,231	29,500
55070	Unemployment	0	0	6,500	0	0
51008	Health Insurance	102,997	107,223	125,000	141,697	145,000
	<b>TOTAL PERSONNEL SERVICES</b>	<b>469,848</b>	<b>492,534</b>	<b>553,700</b>	<b>555,012</b>	<b>599,500</b>
	<b>OFFICE SUPPLIES</b>					
52001	Office Supplies	2,137	1,866	2,000	2,000	2,000
	<b>TOTAL OFFICE SUPPLIES</b>	<b>2,137</b>	<b>1,866</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
	<b>OPERATING SUPPLIES</b>					
52002	Uniforms	117	219	450	300	300
52004	Minor Apparatus	1,968	9,435	6,500	10,000	10,000
52005	Janitorial Supplies	36	65	100	100	100
52012	Special Apparel-Safety	1,163	1,003	750	1,000	1,000
52022	Electronic Equipment	2,108	311	500	1,000	1,000
52016	Lab Equipment & Supplies	2,842	3,485	4,250	4,000	4,000
56015	Miscellaneous Expense	5,470	23,583	7,500	3,000	3,000
	<b>TOTAL OPERATING SUPPLIES</b>	<b>13,704</b>	<b>38,101</b>	<b>20,050</b>	<b>19,400</b>	<b>19,400</b>
	<b>COMMUNICATIONS &amp; POSTAGE</b>					
55033	Mobile Communications	2,818	3,650	3,650	3,000	3,000
52015	Postage	5,727	6,166	6,250	6,000	6,000
55036	Internet Service	0	0	0	0	0
55040	IT Services/Equip	0	28	150	1,000	1,000
	<b>TOTAL COMM &amp; POSTAGE</b>	<b>8,545</b>	<b>9,844</b>	<b>10,050</b>	<b>10,000</b>	<b>10,000</b>
	<b>PRINTING &amp; DUPLICATING</b>					
55011	Printing	1,834	693	1,500	1,500	1,500
	<b>TOTAL PRINTING &amp; DUPLICATING</b>	<b>1,834</b>	<b>693</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
	<b>PUBLICITY &amp; LITERATURE</b>					
55005	Advertising	688	355	850	850	850
52008	Publications	0	0	0	0	0
	<b>TOTAL PUBLICITY &amp; LITERATURE</b>	<b>688</b>	<b>355</b>	<b>850</b>	<b>850</b>	<b>850</b>
	<b>UTILITY SERVICES</b>					
55001	Telephone	4,246	3,819	4,000	4,000	4,000
55012	Electric	91,437	96,303	101,300	95,000	105,000
55014	Gas Service	1,170	1,695	2,750	2,500	2,500
55030	Water	279	298	300	500	500
55031	Propane	1,925	1,878	4,500	2,000	2,000
	<b>TOTAL UTILITY SERVICES</b>	<b>99,057</b>	<b>103,993</b>	<b>112,850</b>	<b>104,000</b>	<b>114,000</b>
	<b>PROFESSIONAL SERVICES</b>					
55004	Audit	2,938	2,938	3,160	3,000	3,000
55009	Contract Services	41,817	32,576	37,500	30,000	40,000
55010	Engineering Services	758	0	5,500	1,000	1,000
55015	Legal Services	22,039	22,552	23,000	22,000	22,000
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>67,552</b>	<b>58,066</b>	<b>69,160</b>	<b>56,000</b>	<b>66,000</b>
	<b>REPAIR &amp; MAINTENANCE SERVICES</b>					
53001	Bldg Maint/Repair	8,267	9,899	17,500	10,000	10,000
54003	Equipment Maintenance	23,394	4,581	14,000	22,000	22,000
54004	Electronic Equipment Maint	1,077	1,722	15,000	1,000	5,000
54005	Vehicle Maint	19,828	11,473	7,500	20,000	20,000
54015	Pump & Motor Maintenance	5,060	4,530	70,000	30,000	30,000
54016	Sewer Main Maintenance	1,248	1,586	6,000	5,000	5,000
55002	Office Equipment Lease	607	647	650	500	500
55025	Equipment Rental	308	70	4,000	300	2,000
	<b>TOTAL REPAIR &amp; MAINT SERVICES</b>	<b>59,789</b>	<b>34,508</b>	<b>134,650</b>	<b>88,800</b>	<b>94,500</b>

CODE 10	EXPENDITURE DETAIL	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
	<b>TRANSPORTATION &amp; TRAINING</b>					
55013	Dues & Conferences	1,073	2,846	2,900	2,500	2,500
55006	Mileage Reimbursement	0	0	0	0	0
52003	Fuel & Oil	9,975	13,087	17,000	15,500	15,500
	<b>TOTAL TRANSP &amp; TRAINING</b>	<b>11,048</b>	<b>15,933</b>	<b>19,900</b>	<b>18,000</b>	<b>18,000</b>
	<b>MATERIALS</b>					
52007	Chemicals	335	0	1,000	1,000	1,000
52020	Rock/Gravel	3,079	1,088	1,000	3,200	3,200
52024	Sewer Mains & Fittings	5,131	1,114	1,200	5,200	5,200
	<b>TOTAL MATERIALS</b>	<b>8,545</b>	<b>2,202</b>	<b>3,200</b>	<b>9,400</b>	<b>9,400</b>
	<b>FIXED CHARGES</b>					
55003	Property, Liability, Workers Comp Ins.	40,064	46,236	42,963	40,500	44,500
56006	DNR Service Fee	0	4,256	4,349	4,500	4,500
56016	Damage/Claims	0	1,588	0	5,000	5,000
59029	SRF Loan Processing Fee	11,570	9,421	9,500	15,000	15,000
	<b>TOTAL FIXED CHARGES</b>	<b>51,634</b>	<b>61,501</b>	<b>56,812</b>	<b>65,000</b>	<b>69,000</b>
	<b>DEBT SERVICE</b>					
58001	Lease Purchase Principal	0	0	0	0	0
58002	Lease Purchase Interest	0	0	0	0	0
59020	Bond Issuance Cost	0	33,572	0	0	0
59022	Bond Redemption	0	671,127	0	0	0
59025	Principal - SRF	405,000	425,000	445,000	445,000	465,000
59026	Interest - SRF	99,294	78,026	56,010	60,000	34,000
59027	SRF Administration Fees	610	0	1,000	2,000	1,500
59035	Sewer COP Principal	43,000	90,300	0	45,000	51,000
59036	Sewer COP Interest	35,844	51,456	4,100	35,000	16,000
59037	Sewer COP Admin Fees	227	227	1,700	250	250
	<b>TOTAL DEBT SERVICE</b>	<b>583,975</b>	<b>1,349,708</b>	<b>507,810</b>	<b>587,250</b>	<b>567,750</b>
	<b>CAPITAL OUTLAY</b>					
54002	Furniture/Fixtures	54	0	0	0	0
57001	Capital Improvements	5,000	0	65,000	349,874	175,000
57002	Capital Assets	5,646	5,126	1,200	6,000	38,000
57003	I & I Improvements	105,636	0	150,000	300,000	200,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>116,336</b>	<b>5,126</b>	<b>216,200</b>	<b>655,874</b>	<b>413,000</b>
	<b>TOTAL SEWER</b>	<b>1,494,692</b>	<b>2,174,430</b>	<b>1,708,732</b>	<b>2,173,086</b>	<b>1,984,900</b>

OBJECT OF EXPENDITURE	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
Contract Services	0			0	0
Engineering Services	155,674	157,876	6,000	150,000	0
Miscellaneous Expenses	0			0	0
Capital Improvements	1,776,705	1,783,636	315,000	450,000	0
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
COP Debt Service	0			0	0
<b>TOTALS</b>	<b>2,115,785</b>	<b>2,124,918</b>	<b>504,406</b>	<b>783,406</b>	<b>183,406</b>

**GENERAL OBLIGATION  
FUND**

**REVENUE AND EXPENDITURE SUMMARY**

GENERAL OBLIGATION DEBT	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
<b>REVENUES</b>					
Investment Income	883	839	1,500	800	6,000
Real Estate	190,258	208,784	245,000	235,000	252,498
Personal Property	33,854	43,875	45,000	40,000	58,468
Merchant and Manufacturers	7,034	8,261	9,557	7,500	9,500
Railroad & Utilities	8,452	7,230	8,750	7,500	8,750
Bond Proceeds	3,917,279	0	0	0	0
Prior & Penalties	7,635	9,258	6,500	8,000	8,000
Interfund Transfer	375,000	250,000	225,000	225,000	250,000
<b>TOTAL REVENUES</b>	<b>4,540,395</b>	<b>528,247</b>	<b>541,307</b>	<b>523,800</b>	<b>593,216</b>
<b>EXPENDITURES</b>					
G.O. Debt Principal	4,180,000	365,000	459,600	412,500	550,000
G.O. Debt Interest	295,154	97,322	55,750	107,800	92,000
G.O. Debt Administrative Fee	74,403	1,042	1,000	3,500	2,500
<b>TOTAL EXPENDITURES</b>	<b>4,549,557</b>	<b>463,364</b>	<b>516,350</b>	<b>523,800</b>	<b>644,500</b>
<b>Excess (deficiency) over expenditures</b>	<b>-9,162</b>	<b>64,883</b>	<b>24,957</b>	<b>0</b>	<b>-51,284</b>
<b>Fund Balance at beginning of year</b>	<b>323,774</b>	<b>314,612</b>	<b>379,495</b>	<b>319,473</b>	<b>404,452</b>
<b>FUND BALANCE - ENDING</b>	<b>314,612</b>	<b>379,495</b>	<b>404,452</b>	<b>319,473</b>	<b>353,168</b>

# **CAPITAL IMPROVEMENT FUND**

**REVENUE AND EXPENDITURE SUMMARY**

<b>CAPITAL IMPROVEMENT</b>	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 PROJECTED</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
<b>REVENUES</b>					
Capital Improvement Sales Tax	288,975	338,918	356,250	337,000	366,938
Investment Income	3,406	3,185	3,150	3,500	20,000
Miscellaneous Income	5,000	4,850	0	0	0
<b>TOTAL REVENUES</b>	<b>297,381</b>	<b>346,953</b>	<b>359,400</b>	<b>340,500</b>	<b>386,938</b>
<b>EXPENDITURES</b>					
Capital Outlay	229,324	461,242	450,000	598,650	513,500
<b>TOTAL EXPENDITURES</b>	<b>229,324</b>	<b>461,242</b>	<b>450,000</b>	<b>598,650</b>	<b>513,500</b>
<b>Excess (deficiency) over expenditures</b>	<b>68,057</b>	<b>-114,289</b>	<b>-90,600</b>	<b>-258,150</b>	<b>-126,562</b>
<b>Fund Balance at beginning of year</b>	<b>941,977</b>	<b>1,010,034</b>	<b>895,745</b>	<b>1,009,520</b>	<b>805,145</b>
<b>FUND BALANCE - ENDING</b>	<b>1,010,034</b>	<b>895,745</b>	<b>805,145</b>	<b>877,611</b>	<b>678,583</b>

**STORM WATER  
FUND**

**REVENUE AND EXPENDITURE SUMMARY**

STORM WATER FUND	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
<b>REVENUES</b>					
Investment Income	557	161	63	100	750
<b>TOTAL REVENUES</b>	<b>557</b>	<b>161</b>	<b>63</b>	<b>100</b>	<b>750</b>
<b>EXPENDITURES</b>					
Miscellaneous Expense	22,358	104	0	0	0
Storm Drainage Construction	106,945	14,031	0	<b>60,285</b>	47,243
<b>TOTAL EXPENDITURES</b>	<b>129,303</b>	<b>14,135</b>	<b>0</b>	<b>60,285</b>	<b>47,243</b>
<b>Excess (deficiency) over expenditures</b>	<b>-128,746</b>	<b>-13,974</b>	<b>63</b>	<b>-60,185</b>	<b>-46,493</b>
<b>Fund Balance at beginning of year</b>	<b>189,150</b>	<b>60,404</b>	<b>46,430</b>	<b>60,035</b>	<b>46,493</b>
<b>FUND BALANCE - ENDING</b>	<b>60,404</b>	<b>46,430</b>	<b>46,493</b>	<b>-150</b>	<b>0</b>

# **STREET IMPROVEMENT FUND**

**REVENUE AND EXPENDITURE SUMMARY**

STREET IMPROVEMENT FUND	2020 ACTUAL	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET
<b>REVENUES</b>					
Use Tax	0	0	0	0	150,000
Investment Income	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>
<b>EXPENDITURES</b>					
Capital Improvements	0	0	0	0	50,000
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>
<b>Excess (deficiency) over expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>
<b>Fund Balance at beginning of year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE - ENDING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>

# **ARPA FUND**

**REVENUE AND EXPENDITURE SUMMARY**

<b>ARPA</b>	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 PROJECTED</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
<b>REVENUES</b>					
ARPA	0	833,173	849,229	849,827	0
<b>TOTAL REVENUES</b>	<b>0</b>	<b>833,173</b>	<b>849,229</b>	<b>849,827</b>	<b>0</b>
<b>EXPENDITURES</b>					
Capital Outlay	0	0	1,682,402	1,683,000	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>1,682,402</b>	<b>1,683,000</b>	<b>0</b>
Excess (deficiency) over expenditures	0	833,173	-833,173	-833,173	0
Fund Balance at beginning of year	0	0	833,173	0	0
<b>FUND BALANCE - ENDING</b>	<b>0</b>	<b>833,173</b>	<b>0</b>	<b>0</b>	<b>0</b>