2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
GENERAL FUND

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Revenues:										
Income Taxes	15,562,951	17,230,214	16,594,510	17,850,261	19,152,408	18,470,500	19,301,500	20,170,000	21,077,500	22,026,000
Property and Other Taxes	1,341,727	1,359,108	1,370,152	1,509,558	1,508,593	1,586,645	1,648,000	1,648,000	1,648,000	1,648,000
Intergovernmental	643,733	486,130	669,382	570,072	495,508	1,227,455	913,650	913,650	913,650	913,650
Licenses and Permits	197,481	222,305	289,395	210,853	136,897	-	-	-	-	-
Charges for Services	2,814,638	2,759,446	2,464,978	2,770,931	2,913,673	2,811,825	2,843,991	2,876,516	2,908,417	2,940,712
Recreation Center	1,156,484	1,140,527	535,899	833,263	995,659	967,440	993,440	1,018,440	1,019,440	1,019,440
Fines and Forfeitures	1,231,843	1,400,553	1,142,800	1,234,820	1,129,263	1,255,000	1,365,000	1,370,000	1,370,000	1,370,000
Other	846,454	902,543	1,752,114	316,523	590,442	543,700	463,700	463,700	488,700	488,700
Total Operating Revenues	**23,795,311**	**25,500,826**	**24,819,230**	**25,296,283**	**26,922,442**	**26,862,565**	**27,529,281**	**28,460,306**	**29,425,707**	**30,406,502**
Expenditures:										
Council	190,158	256,751	291,166	220,117	302,223	280,759	315,695	327,695	339,695	357,579
Cultural Arts	17,479	21,616	15,045	25,805	34,737	59,025	59,025	59,025	59,025	59,025
City Manager	941,039	982,138	1,159,474	1,252,659	1,219,980	1,331,455	1,451,702	1,501,960	1,553,268	1,607,146
EOP	1,340	613	618	679	670	1,000	1,000	1,000	1,000	1,000
Information Technology	248,330	262,033	293,116	384,914	451,083	404,948	440,510	458,030	476,020	495,110
Economic Development	765,363	327,806	539,858	340,573	25,000	725,000	747,000	769,000	792,000	816,000
Legal	154,979	171,609	182,801	191,437	203,038	191,624	217,570	225,610	234,220	242,830
Health Services	461	424	424	462	610	500	500	500	500	500
Finance	531,921	521,373	523,650	558,733	672,893	458,870	496,320	513,890	532,030	550,220
Tax	778,716	867,384	826,700	843,689	930,366	885,941	916,626	948,602	981,678	1,016,224
Court	1,579,035	1,683,894	1,582,643	1,651,726	1,748,852	2,024,304	2,103,500	2,171,150	2,240,800	2,314,100
Police	4,819,676	5,171,033	5,183,597	5,635,838	6,053,325	6,298,331	6,586,642	6,810,210	7,044,040	7,289,106
Fire	2,251,602	2,502,705	1,945,140	2,720,779	2,988,712	3,507,179	3,612,694	3,721,194	3,834,435	3,951,465
Engineering/Public Works	2,507,314	2,481,432	2,384,540	2,501,065	2,514,226	2,573,258	2,719,452	2,811,661	2,906,341	3,005,210
Parks and Recreation	3,376,089	3,434,883	2,754,234	3,213,925	3,646,886	4,298,518	4,502,283	4,655,723	4,818,338	4,984,133
Non-Departmental	92,130	111,359	96,966	120,851	104,508	174,350	179,600	185,000	190,600	196,300
Total Operating Expenditures	**18,255,632**	**18,797,053**	**17,779,972**	**19,663,251**	**20,897,110**	**23,215,062**	**24,350,118**	**25,160,249**	**26,003,989**	**26,885,947**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
GENERAL FUND

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Total Operating Revenues Over/(Under) Operating Expenditures	**5,539,679**	**6,703,773**	**7,039,258**	**5,633,032**	**6,025,332**	**3,647,503**	**3,179,163**	**3,300,057**	**3,421,718**	**3,520,555**
Other Financing Sources/(Uses)										
Sales of Assets										
Refunds										
Transfers In			25,969		810					
Transfers Out	(4,195,446)	(3,996,687)	(3,944,252)	(5,770,261)	(6,240,246)	(5,565,250)	(5,374,450)	(4,920,200)	(5,315,200)	(5,495,200)
Advances In	-	1,178,874	-	400,000	10,000,000	325,567	-	-	-	-
Advances Out	(230,000)	(948,874)	(400,000)		(10,325,567)					
Total Other Financing Sources/(Uses)	**(4,425,446)**	**(3,766,687)**	**(4,318,283)**	**(5,370,261)**	**(6,565,003)**	**(5,239,683)**	**(5,374,450)**	**(4,920,200)**	**(5,315,200)**	**(5,495,200)**
Excess/(Deficiency) of Revenues over Expenditures	**1,114,233**	**2,937,086**	**2,720,975**	**262,771**	**(539,671)**	**(1,592,180)**	**(2,195,287)**	**(1,620,143)**	**(1,893,482)**	**(1,974,645)**
Fund Balance January 1st	14,595,346	15,709,579	18,646,664	21,367,639	21,630,410	21,090,739	19,498,560	17,303,273	15,683,130	13,789,647
Fund Balance December 31st	15,709,579	18,646,664	21,367,639	21,630,410	21,090,739	19,498,560	17,303,273	15,683,130	13,789,647	11,815,002
Reserve for Encumbrances	1,336,827	1,615,509	2,057,565	2,099,238	2,520,233	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Unencumbered Cash 12/31	14,372,752	17,031,155	19,310,074	19,531,172	18,570,506	17,998,560	15,803,273	14,183,130	12,289,647	10,315,002
Minimum Target Fund Balance										
50% of Operation Expenditures	9,127,816	9,398,527	8,889,986	9,831,625	10,448,555	11,607,531	12,175,059	12,580,125	13,001,995	13,442,974
Amount Over/(Under) Target	**5,244,936**	**7,632,629**	**10,420,088**	**9,699,547**	**8,121,951**	**6,391,029**	**3,628,214**	**1,603,005**	**(712,347)**	**(3,127,971)**
Minimum Target Fund Balance										
45% of Operation Expenditures	8,215,034	8,458,674	8,000,987	8,848,463	9,403,699	10,446,778	10,957,553	11,322,112	11,701,795	12,098,676
Amount Over/(Under) Target	**6,157,717**	**8,572,481**	**11,309,087**	**10,682,709**	**9,166,806**	**7,551,782**	**4,845,720**	**2,861,017**	**587,852**	**(1,783,674)**
Minimum Target Fund Balance										
40% of Operation Expenditures	7,302,253	7,518,821	7,111,989	7,865,300	8,358,844	9,286,025	9,740,047	10,064,100	10,401,596	10,754,379
Amount Over/(Under) Target	**7,070,499**	**9,512,334**	**12,198,085**	**11,665,872**	**10,211,662**	**8,712,535**	**6,063,226**	**4,119,030**	**1,888,051**	**(439,376)**

COUNCIL		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
110.111.5119	MAYOR/COUNCIL WAGES	36,900	69,940	69,940	69,940	69,940	59,245	(10,695)	-15.29%
110.111.5121	PENSION	16,608	37,752	9,643	12,024	12,024	8,300	(3,724)	-30.97%
110.111.5122	WORKERS COMP	434	839	1,172	209	605	750	145	24.01%
110.111.5123	HEALTH INSURANCE	45,495	55,211	113,802	57,206	111,974	75,615	(36,359)	-32.47%
110.111.5125	MEDICARE	507	977	962	901	899	900	1	0.07%
110.111.5127	FICA	601	1,437	1,410	931	938	1,950	1,012	107.78%
	TOTAL PERSONNEL SERVICES	**100,545**	**166,156**	**196,929**	**141,211**	**196,380**	**146,759**	**(49,621)**	**-25.27%**
110.111.5211	POSTAGE	-	98	-	13	92	220	128	140.38%
110.111.5222	EQUIPMENT RENTAL	1,707	1,428	1,428	1,428	1,498	1,500	2	0.13%
110.111.5235	CONSULTANT SERVICES	-	-	21,000	7,400	2,350	13,143	10,793	459.30%
110.111.5236	STATE/LOCAL TAXES	2,592		-	-	-		-	0.00%
110.111.5237	DATA PROCESSING	8,934	9,672	6,463	8,424	30,227	15,500	(14,727)	-48.72%
110.111.5238	MEMBERSHIP DUES & FEES	3,920	3,345	3,350	1,960	3,990	4,300	310	7.77%
110.111.5239	OTHER PROFESSIONAL SERVICES	9,201	13,270	4,655	6,829	14,715	13,500	(1,215)	-8.26%
110.111.5241	EDUCATION AND TRAINING FEES	-	-	125	-	1,750	6,300	4,550	260.00%
110.111.5242	TRAVEL AND TRANSPORTATION	-	966	394	488	1,426	10,500	9,074	636.13%
110.111.5251	SUBSCRIPTIONS & PUBLICATIONS	-	-	-	-	-	100	100	0.00%
110.111.5252	PRINTING & REPRODUCTION	162	30	279	32	324	300	(24)	-7.35%
110.111.5253	COMMUNITY/EMPLOYEE AWARDS	7,082	7,313	7,159	8,685	11,380	19,000	7,620	66.97%
110.111.5254	ADVERTISING	705	1,595	1,095	-	-	2,500	2,500	0.00%
110.111.5256	SPECIAL EVENTS	5,750	5,730	1,591	10,440	6,745	15,000	8,255	122.38%
110.111.5269	OTHER SERVICES	20,697	19,244	15,655	13,306	11,808	23,000	11,192	94.78%
110.111.5272	EQUIPMENT MAINTENANCE	736	508	508	508	508	510	2	0.35%
110.111.5321	OFFICE SUPPLIES	214	200	207	432	314	500	186	59.07%
110.111.5323	TECHNICAL SUPPLIES	42	-	3,567	214	-	300	300	0.00%
110.111.5332	OTHER CONSUMMABLES	119	233	72	88	484	1,000	516	106.62%
110.111.5338	FOOD	1,152	663	889	1,160	2,232	2,400	168	7.51%
110.111.5492	DONATIONS	26,600	26,300	25,800	17,500	16,000	27,500	11,500	71.88%
	TOTAL OPERATION AND MAINTENANCE	**89,613**	**90,595**	**94,237**	**78,906**	**105,843**	**157,073**	**51,230**	**48.40%**
	TOTAL COUNCIL	**190,158**	**256,751**	**291,166**	**220,117**	**302,223**	**303,833**	**1,609**	**0.53%**

CULTURAL ARTS		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
110.112.5235	PROFESSIONAL SERVICES	-	6,388	-	-	8,000	7,100	-	0.00%
110.112.5252	PRINTING & REPRODUCTION	2,326		-	-	-	5,000	5,000	0.00%
110.112.5253	COMMUNITY/EMPLOYEE AWARDS	-	-	-	-	-		-	0.00%
110.112.5254	ADVERTISING	676	676	-	-	-		-	0.00%
110.112.5269	OTHER SERVICES	-	-	-	-	-	20,125	-	0.00%
110.112.5290	ART DISPLAYS	14,477	14,552	15,045	16,205	16,400	16,800	400	2.44%
110.112.5323	TECHNICAL SUPPLIES	-	-	-	-	1,537		-	0.00%
110.112.5492	DONATIONS	-	-	-	-	-		-	0.00%
	TOTAL OPERATION & MAINTENANCE	**17,479**	**21,616**	**15,045**	**16,205**	**25,937**	**49,025**	**5,400**	**12.38%**
110.112.5560	PERMANENT ART	-	-	-	9,600	8,800	10,000	-	0.00%
	TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**9,600**	**8,800**	**10,000**	**-**	**0.00%**
	TOTAL CULTURAL ARTS	**17,479**	**21,616**	**15,045**	**25,805**	**34,737**	**59,025**	**5,400**	**10.07%**

CITY MANAGER		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
110.121.5111	FULL TIME WAGES	413,750	473,697	505,192	622,111	504,964	462,693	(42,271)	-8.37%
110.121.5112	PART TIME WAGES	8,408	10,308	5,255	14,910	20,178	10,098	(10,080)	-49.96%
110.121.5121	PENSION	57,410	65,702	62,018	81,549	83,284	66,191	(17,093)	-20.52%
110.121.5122	WORKERS COMP	5,673	5,883	5,528	6,115	5,329	9,300	3,971	74.53%
110.121.5123	HEALTH INSURANCE	53,983	72,330	69,624	66,204	102,409	122,223	19,814	19.35%
110.121.5124	LIFE INSURANCE	658	842	822	819	760	1,050	290	38.12%
110.121.5125	MEDICARE	5,979	6,876	7,253	9,574	7,467	6,900	(567)	-7.59%
110.121.5129	OTHER BENEFITS	-	-	-	-	-	-	-	0.00%
	TOTAL PERSONNEL SERVICES	**545,861**	**635,638**	**655,692**	**801,283**	**724,391**	**678,455**	**(45,936)**	**-6.34%**
110.121.5211	POSTAGE	3,507	3,441	3,222	3,308	5,524	5,250	-	0.00%
110.121.5213	COMMUNICATIONS	4,360	3,578	2,601	3,008	4,241	4,800	-	0.00%
110.121.5222	EQUIPMENT RENTAL	1,707	1,428	1,428	1,428	1,486	1,550	-	0.00%
110.121.5232	ARCHITECTURAL & ENGINEERING	-	3,800	-	-	-	10,000	-	0.00%
110.121.5233	LEGAL	172,951	136,464	180,935	163,607	209,522	184,000	-	0.00%
110.121.5234	HEALTH & MEDICAL SERVICES	127	269	251	322	588	400	-	0.00%
110.121.5235	CONSULTANT SERVICES	-	4,444	3,049	36,893	35,699	39,620	-	0.00%
110.121.5237	DATA PROCESSING SERVICES	1,887	3,998	21,780	19,020	49,036	46,000	-	0.00%
110.121.5238	MEMBERSHIP DUES & FEES	22,775	19,567	35,468	27,804	25,852	38,000	2,200	6.15%
110.121.5239	OTHER PROFESSIONAL SERVICES	-	-		2,650	10,000		-	0.00%
110.121.5241	EDUCATION & TRAINING	5,412	4,007	1,354	6,311	4,895	22,000	-	0.00%
110.121.5242	TRAVEL & TRANSPORTATION	3,747	9,275	1,185	615	2,328	14,000	-	0.00%
110.121.5251	SUBSCRIPTIONS & PUBLICATIONS	332	500	500	832	468	850	-	0.00%
110.121.5252	PRINTING & REPRODUCTION	11,396	9,095	9,835	11,273	21,830	22,200	-	0.00%
110.121.5254	ADVERTISING	7,472	5,501	10,691	11,894	10,498	13,000	-	0.00%
110.121.5257	COMMUNITY DEVELOPMENT	895	12,561	28,878	22,578	45,224	100,000	-	0.00%
110.121.5261	PHOTO SERVICE	125	-	105	140	1,010	4,000	-	0.00%
110.121.5269	OTHER SERVICES	399	328	119	2,254	-	150	-	0.00%
110.121.5272	EQUIPMENT MAINTENANCE	736	508	508	508	508	1,200	-	0.00%
110.121.5274	VEHICLE MAINTENANCE	58	-	-	-	-	300	-	0.00%
110.121.5280	INSURANCE	151,626	122,285	195,761	118,744	50,136	204,276	-	0.00%
110.121.5311	GAS & OIL	38		-	37	167	2,300	2,000	666.67%
110.121.5312	VEHICLE PARTS & SUPPLIES	-	80	136	279	-	414	-	0.00%
110.121.5321	OFFICE SUPPLIES	1,655	2,298	2,352	2,913	2,782	3,040	-	0.00%
110.121.5323	TECHNICAL SUPPLIES	1,726	1,244	2,719	2,798	5,448	4,200	-	0.00%
110.121.5334	FACILITIES SUPPLIES	130	138	500	9,285	5,476	800	-	0.00%
110.121.5338	FOOD	2,117	1,691	405	2,874	2,870	3,000	-	0.00%
110.121.5410	INCIDENTALS	-	-	-	-	-	-	-	0.00%
	TOTAL OPERATION AND MAINT	**395,178**	**346,500**	**503,782**	**451,377**	**495,588**	**725,350**	**4,200**	**0.58%**
	TOTAL CITY MANAGER	**941,039**	**982,138**	**1,159,474**	**1,252,659**	**1,219,980**	**1,403,805**	**(41,736)**	**-2.89%**

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
EMERGENCY OPERATIONS PLANNING									
110.122.5213	COMMUNICATIONS	607	613	618	679	670	900	400	80.00%
110.122.5321	OFFICE SUPPLIES	733	-	-	-	-	100	(400)	-80.00%
	TOTAL OPERATION AND MAINT	**1,340**	**613**	**618**	**679**	**670**	**1,000**	**-**	0.00%
	TOTAL EOP	**1,340**	**613**	**618**	**679**	**670**	**1,000**	**-**	**0.00%**

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
INFORMATION TECHNOLOGY									
110.123.5111	FULL TIME WAGES	139,838	143,880	162,670	208,248	218,997	184,696	(34,301)	-15.66%
110.123.5112	PART-TIME WAGES	2,849	6,026	6,190	-	-	-	-	0.00%
110.123.5117	OVERTIME	331	122	-	-	-	1,500	1,500	0.00%
110.123.5121	PENSION	19,579	20,999	23,197	28,730	29,829	26,067	(3,762)	-12.61%
110.123.5122	WORKERS COMP	1,919	1,652	1,774	2,049	2,108	2,900	792	37.59%
110.123.5123	HEALTH INSURANCE	38,734	39,323	43,341	74,805	102,769	77,735	(25,034)	-24.36%
110.123.5124	LIFE INSURANCE	267	273	322	418	418	350	(68)	-16.29%
110.123.5125	MEDICARE	2,007	2,149	2,356	2,978	2,991	2,700	(291)	-9.72%
	TOTAL PERSONNEL SERVICES	**205,524**	**214,424**	**239,850**	**317,228**	**357,111**	**295,948**	**(61,163)**	**-17.13%**
110.123.5213	COMMUNICATION	2,081	2,200	1,452	8,119	8,117	4,600	600	15.00%
110.123.5234	HEALTH & MEDICAL SERVICES	55	48	28	110	83	110	38	52.78%
110.123.5237	DATA PROCESSING SERVICES	31,004	35,304	44,041	48,451	75,159	109,820	25,940	30.93%
110.123.5241	TRAINING & EDUCATION	5,392	4,883	2,390	4,285	3,600	5,800	1,200	26.09%
110.123.5242	TRAVEL & TRANSPORTATION	762	1,177	-	39	1,428	1,800	-	0.00%
110.123.5272	EQUIPMENT MAINTENANCE	-	1,504	544	653	1,369	1,500	-	0.00%
110.123.5274	VEHICLE MAINTENANCE	30	-	23	-	55	300	50	20.00%
110.123.5311	GAS & OIL	237	119	75	203	323	300	100	50.00%
110.123.5312	VEHICLE PARTS & SUPPLIES	-	52	-	-	-	200	-	0.00%
110.123.5323	TECHNICAL SUPPLIES	3,245	2,322	4,713	5,826	3,838	4,000	-	0.00%
	TOTAL OPERATION AND MAINT	**42,806**	**47,609**	**53,266**	**67,686**	**93,972**	**128,430**	**27,928**	27.79%
	TOTAL DATA PROCESSING	**248,330**	**262,033**	**293,116**	**384,914**	**451,083**	**424,378**	**(33,235)**	-7.26%

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
ECONOMIC DEVELOPMENT									
110.124.5421	INCENTIVE/DEVELOPMENT EXPENSE	331,863	188,306	183,632	185,881	-	-	(195,000)	-100.00%
110.124.5422	ED/GE PAYMENTS	333,500	52,500	256,226	94,692	-	500,000	-	0.00%
110.124.5423	CRA REIMBURSEMENTS - SCHOOL DISTRICT	-	-	-	-	-	125,000	-	0.00%
110.124.5492	DONATIONS	100,000	87,000	100,000	60,000	25,000	100,000	-	0.00%
	TOTAL OPERATION AND MAINT	**765,363**	**327,806**	**539,858**	**340,573**	**25,000**	**725,000**	(195,000)	**-21.20%**
	TOTAL CITY MANAGER	**765,363**	**327,806**	**539,858**	**340,573**	**25,000**	**725,000**	**(195,000)**	**-21.20%**

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
LEGAL									
110.181.5111	FULL TIME WAGES	100,848	104,294	110,112	114,607	119,575	119,300	(275)	-0.23%
110.181.5121	PENSION	14,112	14,601	15,409	16,047	16,664	16,702	38	0.23%
110.181.5122	WORKERS COMP	1,402	1,177	1,214	1,150	1,164	1,400	236	20.26%
110.181.5123	HEALTH INSURANCE	13,381	25,148	27,510	25,974	35,684	33,322	(2,363)	-6.62%
110.181.5124	LIFE INSURANCE	170	145	145	145	145	150	5	3.31%
110.181.5125	MEDICARE	1,421	1,466	1,547	1,673	1,681	1,750	69	4.09%
	TOTAL PERSONNEL SERVICES	**131,334**	**146,831**	**155,937**	**159,596**	**174,914**	**172,624**	**(2,290)**	**-1.31%**
110.181.5233	LEGAL FEES	22,200	24,750	26,850	31,800	28,000	36,000	-	0.00%
110.181.5234	HEALTH & MEDICAL SERVICES	-	28	14	41	28	-	-	0.00%
110.181.5241	EDUCATION AND TRAINING FEES	-	-	-	-	-	495	-	0.00%
110.181.5242	TRAVEL & TRANSPORTATION	-	-	-	-	-	325	-	0.00%
110.181.5254	ADVERTISING	-	-	-	-	-	200	-	0.00%
110.181.5321	OFFICE SUPPLIES	1,445	-	-	-	97	200	-	0.00%
	TOTAL OPERATION AND MAINT	**23,645**	**24,778**	**26,864**	**31,841**	**28,124**	**37,220**	**-**	**0.00%**
	TOTAL LEGAL	**154,979**	**171,609**	**182,801**	**191,437**	**203,038**	**209,844**	**(2,290)**	**-1.08%**

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
NON DEPARTMENTAL									
110.191.5128	UNEMPLOYMENT COMPENSATION	-	-			0	0	-	0.00%
110.191.5131	WELLNESS PROGRAM	95	-	-	-	-	-	-	0.00%
110.191.5212	UTILITIES	33,321	34,613	31,062	32,999	34,299	43,000	8,000	22.86%
110.191.5213	COMMUNICATIONS	2,204	2,102	2,219	2,418	10,917	15,000	2,800	22.95%
110.191.5221	BUILDING/LAND RENTALS/LEASES	150	150	650	670	689	700	-	0.00%
110.191.5222	EQUIPMENT RENTAL	-	-	-	-	-	-	-	0.00%
110.191.5234	HEALTH & MEDICAL SERVICES	100	100	-	-	-	-	-	0.00%
110.191.5236	STATE/LOCAL FEES,PERMITS,LICN	26,138	24,378	32,626	26,191	27,819	42,500	-	0.00%
110.191.5239	OTHER PROFESSIONAL SERVICES	20,613	15,772	18,328	41,532	5,708	35,000	-	0.00%
110.191.5241	EDUCATION & TRAINING	5,677	11,743	1,253	2,566	7,377	20,000	-	0.00%
110.191.5254	ADVERTISING	20	5	9	2	4	150	-	0.00%
110.191.5265	TAXES	1,189	20,881	10,819	11,816	11,860	15,000	-	0.00%
110.191.5323	TECHNICAL SUPPLIES	2,619	1,615	-	2,659	5,750	3,000	(7,720)	-72.01%
110.191.5410	INCIDENTALS	-	-	-	-	-	-	-	0.00%
110.191.5490	REFUNDS & REIMBURSEMENTS	4	-	-	-	85	-	-	0.00%
	TOTAL OPERATION AND MAINT	**92,130**	**111,359**	**96,966**	**120,851**	**104,508**	**174,350**	**3,080**	**2.55%**
110.191.5910	TRANSFERS	4,195,447	3,996,687	3,944,252	5,770,261	6,240,246	5,565,250	(674,996)	-10.82%
110.191.5940	ADVANCES OUT	230,000	948,874	400,000	-	10,325,567	-	-	0.00%
	TOTAL OTHER	**4,425,447**	**4,945,561**	**4,344,252**	**5,770,261**	**16,565,813**	**5,565,250**	**(674,996)**	**-10.82%**
	TOTAL NON DEPARTMENTAL	**4,517,577**	**5,056,920**	**4,441,218**	**5,891,112**	**16,670,321**	**5,739,600**	**(671,916)**	**-10.48%**

FINANCE		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
110.131.5111	FULL TIME WAGES	293,902	277,958	266,690	253,355	330,397	185,026	(145,370)	-57.38%
110.131.5112	PART TIME WAGES				96	-		-	
110.131.5117	OVERTIME	37	5,931	709	2,447	437	3,500	3,063	125.15%
110.131.5121	PENSION	40,418	39,442	37,678	34,897	45,972	26,404	(19,568)	-56.08%
110.131.5122	WORKERS COMP	3,809	3,266	3,100	2,494	3,186	4,200	1,014	40.65%
110.131.5123	HEALTH INSURANCE	49,959	65,931	83,458	83,064	114,868	44,090	(70,778)	-85.21%
110.131.5124	LIFE INSURANCE	723	668	629	647	883	950	67	10.41%
110.131.5125	MEDICARE	4,285	4,116	3,943	3,792	4,666	2,700	(1,966)	-51.83%
	TOTAL PERSONNEL SERVICES	**393,133**	**397,312**	**396,207**	**380,791**	**500,408**	**266,870**	**(233,539)**	**-61.33%**
110.131.5211	POSTAGE	4,468	1,181	4,341	6,776	9,984	13,000	3,000	44.27%
110.131.5213	COMMUNICATIONS	553	509	509	554	932	500	(350)	-63.14%
110.131.5222	EQUIPMENT RENTAL	2,687	2,221	2,221	2,223	2,175	2,500	-	0.00%
110.131.5230	BANK SERVICE CHARGES	27,783	29,755	31,401	33,354	38,285	40,250	-	0.00%
110.131.5231	ACCOUNTING AND AUDITING	44,484	46,461	45,825	46,965	44,228	55,000	-	0.00%
110.131.5234	HEALTH & MEDICAL SERVICES	2,468	1,985	593	1,615	611	3,000	-	0.00%
110.131.5236	STATE/LOCAL FEES,PERMITS,LICNS	20	-	16	15	-	20	-	0.00%
110.131.5237	DATA PROCESSING SERVICES	24,590	16,699	17,269	53,002	45,046	55,000	-	0.00%
110.131.5238	MEMBERSHIP DUES & FEES	1,025	1,125	930	1,050	880	1,200	-	0.00%
110.131.5239	OTHER PROFESSIONAL SERVICES	15,648	15,511	18,689	22,365	19,451	25,000	-	0.00%
110.131.5241	TRAINING & EDUCATION	985	1,044	280	820	620	2,000	-	0.00%
110.131.5242	TRAVEL & TRANSPORTATION	849	1,226	-	1,284	1,476	2,500	-	0.00%
110.131.5251	SUBSCRIPTIONS & PUBLICATIONS	-	-	299	299	299	300	-	0.00%
110.131.5252	PRINTING & REPRODUCTION	1,761	1,107	1,112	946	1,797	2,500	-	0.00%
110.131.5254	ADVERTISING	150	-	-	-	-	-	-	0.00%
110.131.5269	OTHER SERVICES	-	-	-	-	-	-	-	0.00%
110.131.5272	EQUIPMENT MAINTENANCE	805	1,016	1,017	1,016	1,016	1,000	-	0.00%
110.131.5274	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	0.00%
110.131.5311	GAS & OIL	63	108	92	130	227	100	-	0.00%
110.131.5312	VEHICLE PARTS & SUPPLIES	130	-	52	-	-	100	-	0.00%
110.131.5321	OFFICE SUPPLIES	2,136	2,052	1,311	2,090	1,264	3,000	-	0.00%
110.131.5323	TECHNICAL SUPPLIES	7,756	1,811	1,227	2,558	4,072	5,000	-	0.00%
110.131.5338	FOOD	427	250	259	309	68	500	-	0.00%
110.131.5339	EQUIPMENT PARTS & SUPPLIES	-	-	-	-	-	-	-	0.00%
110.131.5490	REFUNDS	-	-	-	568	54	500	-	0.00%
	TOTAL OPERATION AND MAINT	**138,788**	**124,061**	**127,443**	**177,941**	**172,484**	**212,970**	**2,650**	**1.49%**
	TOTAL FINANCE	**531,921**	**521,373**	**523,650**	**558,732**	**672,892**	**479,840**	**(230,889)**	**-41.32%**

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
TAX									
110.132.5111	FULL TIME WAGES	228,225	236,015	245,532	265,913	280,026	252,423	(27,603)	-10.38%
110.132.5112	PART TIME WAGES	6,122	8,658	2,078	4,028	11,171	19,500	8,329	206.80%
110.132.5117	OVERTIME	2,736	1,701	186	1,961	1,600	3,500	1,900	96.90%
110.132.5121	PENSION	33,040	34,341	35,161	37,937	40,490	38,559	(1,931)	-5.09%
110.132.5122	WORKERS COMP	3,142	2,754	2,656	2,458	2,764	8,300	5,536	225.17%
110.132.5123	HEALTH INSURANCE	70,125	75,445	82,498	78,537	96,886	83,808	(13,078)	-16.65%
110.132.5124	LIFE INSURANCE	612	624	624	624	624	850	226	36.16%
110.132.5125	MEDICARE	3,316	3,427	3,504	3,944	4,093	4,000	(93)	-2.36%
110.132.5128	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-	0.00%
	TOTAL PERSONNEL SERVICES	**347,318**	**362,965**	**372,239**	**395,402**	**437,656**	**410,941**	**(26,715)**	**-6.76%**
110.132.5211	POSTAGE	8,803	11,526	10,998	10,903	11,000	16,000	5,000	45.86%
110.132.5213	COMMUNICATION	553	509	509	554	832	500	(250)	-45.10%
110.132.5222	EQUIPMENT RENTAL	2,972	2,177	2,177	2,177	2,105	3,000	-	0.00%
110.132.5230	BANK SERVICE CHARGES	11,840	13,039	14,044	12,634	13,677	18,000	-	0.00%
110.132.5233	LEGAL FEES	-	-	-	-	-	500	-	0.00%
110.132.5234	HEALTH & MEDICAL SERVICES	118	118	59	177	118	250	-	0.00%
110.132.5236	STATE/LOCAL FEES,PERMITS,LICNS	229	483	841	-	-	1,000	-	0.00%
110.132.5237	DATA PROCESSING SERVICES	30,068	17,860	17,653	17,712	20,248	21,500	800	4.52%
110.132.5238	MEMBERSHIP DUES & FEES	-	25	25	(25)	25	50	-	0.00%
110.132.5241	TRAINING & EDUCATION	150	350	50	129	309	500	-	0.00%
110.132.5242	TRAVEL AND TRANSPORTATION	-	-	-	-	196	400	-	0.00%
110.132.5251	SUBSCRIPTIONS AND PUBLICATIONS	457	170	170	200	200	250	-	0.00%
110.132.5252	PRINTING & REPRODUCTION	2,726	2,429	2,599	2,527	3,692	5,000	-	0.00%
110.132.5254	ADVERTISING	-	-	-	-	-	-	-	0.00%
110.132.5269	OTHER SERVICES	-	-	-	-	-	-	-	0.00%
110.132.5272	EQUIPMENT MAINTENANCE	931	1,130	1,016	1,016	1,016	1,000	-	0.00%
110.132.5321	OFFICE SUPPLIES	1,686	692	689	938	850	2,500	-	0.00%
110.132.5323	TECHNICAL SUPPLIES	3,466	1,964	1,660	1,903	2,319	4,000	1,000	52.55%
110.132.5338	FOOD	55	125	-	-	-	250	-	0.00%
110.132.5339	EQUIPMENT PARTS & SUPPLIES	-	-	-	-	-	-	-	0.00%
110.132.5410	INCIDENTALS	-	-	-	-	-	-	-	0.00%
110.132.5490	REFUNDS	367,344	451,822	401,971	397,442	436,125	400,000	-	0.00%
	TOTAL OPERATION & MAINTENANCE	**431,398**	**504,419**	**454,461**	**448,287**	**492,711**	**474,700**	6,550	**1.46%**
	TOTAL TAX	**778,716**	**867,384**	**826,700**	**843,689**	**930,366**	**885,641**	**(20,165)**	**-2.39%**

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
COURT									
110.151.5111	FULL TIME WAGES	828,316	867,406	835,400	891,991	960,999	1,016,369	55,369	5.76%
110.151.5112	PART TIME WAGES	314,548	305,596	266,809	300,691	248,356	400,763	152,407	61.37%
110.151.5117	OVERTIME	-	-	-	-	-	-	-	0.00%
110.151.5121	PENSION	157,761	166,237	159,053	163,134	169,198	198,400	29,202	17.26%
110.151.5122	WORKERS COMP	15,375	13,687	12,197	10,554	11,378	23,700	12,322	108.29%
110.151.5123	HEALTH INSURANCE	118,643	176,273	160,226	143,151	238,307	226,972	(11,335)	-4.76%
110.151.5124	LIFE INSURANCE	1,967	2,128	2,106	2,124	2,178	2,600	422	19.38%
110.151.5125	MEDICARE	16,414	17,154	16,183	17,295	17,145	20,500	3,355	19.57%
110.151.5128	UNEMPLOYMENT INSURANCE			4,582		-	-	-	0.00%
	TOTAL PERSONNEL SERVICES	**1,453,024**	**1,548,481**	**1,456,556**	**1,528,939**	**1,647,562**	**1,889,304**	**241,741**	**14.67%**
110.151.5211	POSTAGE	28,020	35,000	34,668	35,615	35,684	41,000	1,000	2.50%
110.151.5213	COMMUNICATION	3,045	3,666	2,553	3,012	4,107	4,000	-	0.00%
110.151.5230	BANK SERVICE CHARGES	32,618	27,614	23,534	24,233	10,582	15,000	(15,000)	-50.00%
110.151.5234	HEALTH AND MEDICAL SERVICES	413	440	220	660	440	880	-	0.00%
110.151.5238	MEMBERSHIP DUES & FEES	1,815	775	1,848	1,285	1,685	2,000	-	0.00%
110.151.5239	OTHER PROFESSIONAL SERVICES	5,270	9,923	8,649	7,856	9,507	9,000	(205)	-2.23%
110.151.5241	TRAINING & EDUCATION	2,213	1,238	1,200	370	1,300	5,000	100	2.04%
110.151.5242	TRAVEL AND TRANSPORTATION	1,403	320	350	-	3,054	5,000	(14)	-0.28%
110.151.5251	SUBSCRIPTIONS & PUBLICATIONS	544	414	1,549	1,726	984	4,000	1,600	66.67%
110.151.5252	PRINTING & REPRODUCTION	12,380	12,511	9,563	9,771	1,379	14,000	-	0.00%
110.151.5263	LAW LIBRARY	25,255	31,090	24,112	23,985	16,489	25,000	(5,000)	-16.67%
110.151.5264	JURY & WITNESS FEES	155	124	49	106	74	200	(150)	-42.86%
110.151.5269	OTHER SERVICES	4,743	4,777	4,946	5,300	5,489	5,500	469	9.32%
110.151.5271	FACILITY MAINTENANCE	-	-	-	-	-		-	0.00%
110.151.5272	EQUIPMENT MAINTENANCE	-	-	-	-	-		-	0.00%
110.151.5274	VEHICLE MAINTENANCE	1,299	1,482	3,846	3,566	123	3,500	-	0.00%
110.151.5280	INSURANCE	500	300	1,000	-	300	400	(300)	-42.86%
110.151.5311	GAS & OIL	2,209	1,705	1,177	2,614	3,237	3,750	1,250	50.00%
110.151.5312	VEHICLE PARTS & SUPPLIES					722			
110.151.5321	OFFICE SUPPLIES	2,388	1,912	2,683	1,545	2,208	3,000	-	0.00%
110.151.5323	TECHNICAL SUPPLIES	214	1,424	3,023	652	1,955	4,000	500	14.29%
110.151.5342	UNIFORMS	500	673	708	345	1,956	3,000	-	0.00%
110.151.5410	INCIDENTALS	1,027	25	409	144	15	1,500	-	0.00%
	TOTAL OPERATION AND MAINT	**126,011**	**135,413**	**126,087**	**122,786**	**101,289**	**149,730**	**(15,750)**	**-9.52%**
	TOTAL COURT	**1,579,035**	**1,683,894**	**1,582,643**	**1,651,725**	**1,748,851**	**2,039,034**	**225,991**	**12.46%**

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
POLICE - ADMINISTRATION									
110.211.5111	FULL TIME WAGES	347,570	412,661	433,208	450,320	461,480	511,580	50,100	10.86%
110.211.5112	PART TIME WAGES	40,917	42,461	41,019	41,890	30,095	-	(30,095)	-100.00%
110.211.5121	PENSION	68,109	81,029	84,608	86,317	87,350	99,758	12,408	14.21%
110.211.5122	WORKERS COMP	6,032	4,503	5,209	4,779	4,486	9,800	5,314	118.46%
110.211.5123	HEALTH INSURANCE	43,608	52,668	89,029	89,958	120,620	122,769	2,149	1.78%
110.211.5124	LIFE INSURANCE	494	589	704	590	704	850	146	20.76%
110.211.5125	MEDICARE	5,535	6,480	6,796	7,297	6,966	7,257	291	4.17%
110.211.5126	UNIFORM ALLOWANCE	2,000	2,000	2,000	2,000	2,000	2,000	-	0.00%
	TOTAL PERSONNEL SERVICES	**514,265**	**602,391**	**662,573**	**683,151**	**713,701**	**754,014**	**40,314**	**5.65%**
110.211.5213	COMMUNICATIONS		1,728	1,178	1,897	1,926	2,200	200	10.00%
110.211.5222	EQUIPMENT RENTAL	916	688	685	685	679	1,200	-	0.00%
110.211.5225	EQUIPMENT LEASE/PURCHASE	5	-	-	-	-		-	0.00%
110.211.5233	LEGAL		-	-	-	-		(175)	-100.00%
110.211.5234	HEALTH & MEDICAL SERVICES	1,257	138	168	1,452	237	1,750	1,400	400.00%
110.211.5237	DATA PROCESSING SERVICES	8,035	14,101	2,974	31,199	18,152	25,853	6,927	36.60%
110.211.5238	MEMBERSHIP DUES & FEES	1,586	1,535	1,045	1,635	890	2,325	300	14.81%
110.211.5239	OTHER PROFESSIONAL SERVICES	7,596	6,333	9,307	8,171	7,036	6,983	1,856	36.20%
110.211.5241	TRAINING & EDUCATION	4,751	7,419	2,897	7,370	8,951	11,225	2,670	31.21%
110.211.5242	TRAVEL AND TRANSPORTATION	4,293	9,657	991	723	9,761	16,400	2,150	15.09%
110.211.5251	SUBSCRIPTIONS			219	278	159	600	-	0.00%
110.211.5252	PRINTING & REPRODUCTION	374	22	204	126	138	340	-	0.00%
110.211.5254	ADVERTISING	-	-	-	-	-		-	0.00%
110.211.5269	OTHER SERVICES	219	644	176	275	417	2,000	1,500	300.00%
110.211.5272	EQUIPMENT MAINTENANCE	657	462	462	520	7,457	1,790	(160)	-8.21%
110.211.5311	GAS AND OIL	2,152	2,873	1,809	3,626	5,554	7,500	2,500	50.00%
110.211.5321	OFFICE SUPPLIES	888	1,250	580	791	1,087	1,500	-	0.00%
110.211.5323	TECHNICAL SUPPLIES	553	1,000	613	861	800	1,500	-	0.00%
110.211.5338	FOOD			184	294	77	500	-	0.00%
110.211.5341	UNIFORM LAUNDRY & RENTAL	20	29	-	-	-		(100)	-100.00%
110.211.5342	UNIFORMS	1,706	380	1,583	961	1,778	1,500	300	25.00%
110.211.5410	INCIDENTALS	-	-	-	-	905		-	0.00%
	TOTAL OPERATION AND MAINT	**35,008**	**48,259**	**25,075**	**60,864**	**66,004**	**85,166**	**19,368**	**29.44%**
	TOTAL PS-ADMINISTRATION	**549,273**	**650,650**	**687,648**	**744,016**	**779,705**	**839,180**	**59,682**	**7.66%**

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
POLICE - OPERATIONS									
110.212.5111	FULL TIME WAGES	2,190,809	2,250,963	2,300,683	2,469,437	2,608,079	2,635,743	27,664	1.06%
110.212.5117	OVERTIME	73,890	94,477	51,884	116,605	134,708	100,000	(34,708)	-25.77%
110.212.5121	PENSION	434,217	449,622	449,515	492,954	526,825	533,470	6,645	1.26%
110.212.5122	WORKERS COMP	30,669	27,840	24,110	24,761	25,048	53,000	27,952	111.60%
110.212.5123	HEALTH INSURANCE	418,565	488,927	530,592	465,733	605,092	601,590	(3,502)	-0.58%
110.212.5124	LIFE INSURANCE	3,502	3,559	3,609	3,740	3,804	4,350	546	14.34%
110.212.5125	MEDICARE	31,978	33,033	33,106	37,764	38,673	39,700	1,027	2.65%
110.212.5126	UNIFORM ALLOWANCE	2,750	2,250	3,250	3,250	4,000	2,750	(1,250)	-31.25%
	TOTAL PERSONNEL SERVICES	**3,186,380**	**3,350,671**	**3,396,749**	**3,614,244**	**3,946,229**	**3,970,603**	**24,374**	**0.62%**
110.212.5213	COMMUNICATIONS	-	3,399	2,291	3,267	2,992	4,000	-	0.00%
110.212.5215	RADIO SERVICES	19,533	15,000	20,031	23,261	11,672	15,197	(18,067)	-54.31%
110.212.5222	EQUIPMENT RENTAL	916	688	667	703	679	1,100	-	0.00%
110.212.5225	EQUIPMENT LEASE/PURCHASE	5	-	-	-	-		-	0.00%
110.212.5234	HEALTH & MEDICAL SERVICES	2,794	4,116	4,451	3,038	2,623	3,000	-	0.00%
110.212.5235	CONSULTANT SERVICES	-	-	-	-	9,198		(11,200)	-100.00%
110.212.5237	DATA PROCESSING SERVICES	21,459	21,316	12,194	44,070	32,461	43,970	10,533	31.50%
110.212.5238	MEMBERSHIP DUES & FEES	200	200	200	-	200	200	-	0.00%
110.212.5239	OTHER PROFESSIONAL SERVICES	3,273	524	190	2,584	-	3,500	3,500	0.00%
110.212.5241	EDUCATION & TRAINING FEES	12,438	6,648	2,710	13,634	10,195	17,075	7,800	84.10%
110.212.5242	TRAVEL & TRANSPORTATION	4,152	3,069	164	5,392	2,891	7,250	1,100	17.89%
110.212.5251	SUBSCRIPTIONS & PUBLICATIONS	816	845	444	-	-	500	-	0.00%
110.212.5252	PRINTING & REPRODUCTION	3,857	4,704	4,352	930	2,591	5,500	-	0.00%
110.212.5254	ADVERTISING	771	724	1,463	1,743	1,066	2,000	-	0.00%
110.212.5269	OTHER SERVICES	9,308	11,097	31,525	25,385	18,038	23,777	(1,461)	-5.79%
110.212.5272	EQUIPMENT MAINTENANCE	3,948	3,302	3,562	5,578	6,735	18,631	1,968	11.81%
110.212.5274	VEHICLE MAINTENANCE	12,718	19,086	19,784	33,831	23,502	25,000	-	0.00%
110.212.5311	GAS & OIL	54,414	50,907	35,169	60,076	73,735	79,200	26,400	50.00%
110.212.5312	VEHICLE PARTS & SUPPLIES	3,554	7,583	2,208	3,522	3,634	5,000	-	0.00%
110.212.5321	OFFICE SUPPLIES	4,175	-	-	-	-		-	0.00%
110.212.5323	TECHNICAL SUPPLIES	22,875	25,674	36,230	20,713	22,116	32,508	9,168	39.28%
110.212.5339	EQUIPMENT PARTS & SUPPLIES		73	-	-	-	200	-	0.00%
110.212.5338	FOOD	383	429	24	597	483	800	200	33.33%
110.212.5342	UNIFORMS	13,921	18,728	19,903	17,169	10,987	29,000	8,000	38.10%
110.212.5343	PROTECTIVE CLOTHING	2,450	3,956	6,268	9,960	10,565	4,600	(9,400)	-67.14%
110.212.5410	INCIDENTALS	-	-	-	-	-		-	0.00%
	TOTAL OPERATION AND MAINT	**197,960**	**202,068**	**203,830**	**275,451**	**246,365**	**322,008**	**28,541**	**9.73%**
	TOTAL PS-OPERATIONS	**3,384,340**	**3,552,739**	**3,600,579**	**3,889,695**	**4,192,594**	**4,292,611**	**52,915**	**1.25%**

PS - CRIME PREVENTION		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
110.215.5238	MEMBERSHIP DUES & FEES	60	-	60	60	60	60	-	0.00%
110.215.5241	EDUCATION & TRAINING FEES	249	15	299	-	299	800	-	0.00%
110.215.5242	TRAVEL & TRANSPORTATION	435	76	-	-	484	750	-	0.00%
110.215.5269	OTHER SERVICES						8,646		
110.215.5323	TECHNICAL SUPPLIES	1,358	2,017	2,245	1,471	3,285	3,000	1,000	50.00%
	TOTAL OPERATION AND MAINT	**2,102**	**2,108**	**2,604**	**1,531**	**4,127**	**13,256**	**1,000**	**27.70%**
	TOTAL PS-CRIME PREVENTION	**2,102**	**2,108**	**2,604**	**1,531**	**4,127**	**13,256**	**1,000**	**27.70%**

	EXPEND	2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
PUBLIC SAFETY - SUPPORT SERVICES									
110.231.5111	FULL TIME WAGES	431,581	491,569	453,329	429,739	506,084	658,638	152,555	30.14%
110.231.5112	PART TIME WAGES	32,835	37,621	40,321	42,968	45,853	-	(45,853)	-100.00%
110.231.5113	SEASONAL WAGES	17,371	17,908	11,546	16,285	7,812	19,473	11,661	149.27%
110.231.5117	OVERTIME	29,110	33,272	36,053	51,741	45,147	35,700	(9,447)	-20.92%
110.231.5121	PENSION	71,519	81,238	75,285	74,520	84,678	99,934	15,256	18.02%
110.231.5122	WORKERS COMP	6,833	6,927	5,600	4,855	5,419	7,600	2,181	40.26%
110.231.5123	HEALTH INSURANCE	147,211	159,769	164,905	182,373	233,285	218,520	(14,765)	-6.33%
110.231.5124	LIFE INSURANCE	1,118	1,170	979	935	1,216	1,450	234	19.21%
110.231.5125	MEDICARE	7,108	8,083	7,531	7,774	8,334	10,400	2,066	24.79%
	TOTAL PERSONNEL SERVICES	**744,686**	**837,557**	**795,549**	**811,191**	**937,826**	**1,051,714**	**113,888**	**12.14%**
110.231.5211	POSTAGE	2,288	2,331	2,073	2,832	3,043	3,600	200	5.88%
110.231.5213	COMMUNICATIONS	25,834	21,381	18,168	18,263	19,502	19,530	570	3.01%
110.231.5215	RADIO SERVICES	18,413	16,755	19,653	21,760	19,510	20,825	933	4.69%
110.231.5222	EQUIPMENT RENTAL	2,380	1,437	1,434	3,049	3,012	4,539	159	3.63%
110.231.5225	EQUIPMENT LEASE	5	-	-	-	-		-	0.00%
110.231.5234	HEALTH & MEDICAL SERVICES	1,632	248	369	4,038	1,359	2,400	600	33.33%
110.231.5237	DATA PROCESSING SERVICE	14,139	14,576	2,974	31,199	18,914	33,831	10,850	47.21%
110.231.5238	MEMBERSHIP DUES & FEES	15	15	136	129	170	220	-	0.00%
110.231.5241	TRAINING & EDUCATION	1,514	1,969	2,073	4,943	3,031	6,440	-	0.00%
110.231.5242	TRAVEL & TRANSPORTATION	55	258	30	959	436	2,000	1,000	100.00%
110.231.5252	PRINTING & REPRODUCTION	1,119	833	1,012	33	1,594	1,700	-	0.00%
110.231.5254	ADVERTISING	-		-	-	-	350	-	0.00%
110.231.5269	OTHER SERVICES	35,311	33,984	5,105	2,503	4,615	6,000	-	0.00%
110.231.5272	EQUIPMENT MAINTENANCE	26,935	25,459	36,938	88,347	56,766	60,464	5,999	11.01%
110.231.5321	OFFICE SUPPLIES	4,051	4,422	3,382	3,403	2,624	4,650	-	0.00%
110.231.5323	TECHNICAL SUPPLIES	4,597	320	1,787	4,749	1,353	4,000	(750)	-15.79%
110.231.5338	FOOD	154	40	-	38	14	250	-	0.00%
110.231.5342	UNIFORMS	833	3,951	2,083	3,161	3,132	4,000	-	0.00%
110.231.5410	INCIDENTALS			-	-	-		-	0.00%
	TOTAL OPERATION AND MAINT	**139,275**	**127,979**	**97,217**	**189,406**	**139,074**	**174,799**	**19,561**	**12.60%**
	TOTAL PS- SUPPORT SERVICES	**883,961**	**965,536**	**892,766**	**1,000,596**	**1,076,900**	**1,226,513**	**133,449**	**12.21%**

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
FIRE DEPARTMENT									
110.221.5111	FULL TIME WAGES	702,811	829,708	430,795	1,128,851	1,177,976	1,287,933	109,957	9.33%
110.221.5112	PART-TIME WAGES	807,065	779,849	650,890	628,533	726,377	1,019,959	293,582	40.42%
110.221.5117	OVERTIME	13,524	20,537	24,778	15,979	20,872	13,384	(7,488)	-35.88%
110.221.5121	PENSION	172,888	205,624	249,773	268,815	283,801	322,304	38,503	13.57%
110.221.5122	WORKERS COMP	21,391	19,270	19,001	19,212	18,725	24,200	5,475	29.24%
110.221.5123	HEALTH INSURANCE	160,287	226,518	197,881	202,411	271,659	224,699	(46,960)	-17.29%
110.221.5124	LIFE INSURANCE	1,401	1,713	2,039	2,163	2,179	2,200	21	0.95%
110.221.5125	MEDICARE	21,135	23,179	24,062	26,626	27,539	33,700	6,161	22.37%
110.221.5127	FICA	46,936	45,094	37,428	37,130	41,461	58,800	17,339	41.82%
110.221.5128	UNEMPLOYMENT INSURANCE	321	-	46	-	-	-	-	0.00%
	TOTAL PERSONNEL SERVICES	**1,947,759**	**2,151,492**	**1,636,693**	**2,329,721**	**2,570,589**	**2,987,179**	**416,589**	**16.21%**
110.221.5211	POSTAGE	481	324	162	124	249	500	-	0.00%
110.221.5212	UTILITIES	38,923	39,407	40,878	31,906	30,789	48,000	8,000	20.00%
110.221.5213	COMMUNICATIONS	18,001	19,042	19,317	25,446	23,802	40,800	14,400	54.55%
110.221.5215	RADIO SERVICES	19,897	21,067	21,764	19,662	12,772	23,245	1,245	5.66%
110.221.5221	LAND RENTAL	44	44	-	-	-	-	-	0.00%
110.221.5222	EQUIPMENT RENTAL	1,244	817	817	817	817	817	-	0.00%
110.221.5225	EQUIPMENT LEASE/PURCHASE	-	-	-	29,900	30,000	30,000	-	0.00%
110.221.5234	HEALTH & MEDICAL SERVICES	11,695	11,084	11,320	13,288	11,804	23,000	3,000	15.00%
110.221.5236	STATE/LOCAL FEES,PERMITS,LICNS	220	440	-	567	-	575	575	0.00%
110.221.5237	DATA PROCESSING SERVICES	13,495	21,183	17,331	35,089	66,099	78,000	600	0.78%
110.221.5238	MEMBERSHIP DUES & FEES	4,116	4,352	4,524	4,627	5,428	6,500	400	6.56%
110.221.5239	OTHER PROFESSIONAL SERVICES	28,604	32,307	28,357	31,603	29,524	42,500	3,000	7.59%
110.221.5241	EDUCATION & TRAINING FEES	5,996	6,212	1,747	8,355	10,770	10,650	(1,165)	-9.86%
110.221.5242	TRAVEL & TRANSPORTATION	2,781	3,733	774	2,137	3,364	7,200	3,300	84.62%
110.221.5251	SUBSCRIPTIONS & PUBLICATIONS	525	1,846	1,846	1,846	1,846	1,900	-	0.00%
110.221.5252	PRINTING & REPRODUCTION	200	201	195	56	136	600	-	0.00%
110.221.5254	ADVERTISING	476	-	410	1	-	480	-	0.00%
110.221.5269	OTHER SERVICES	1,102	1,113	17	1,084	19	1,510	-	0.00%
110.221.5271	FACILITY MAINTENANCE	10,343	16,276	17,029	20,790	14,492	2,100	(17,900)	-89.50%
110.221.5272	EQUIPMENT MAINTENANCE	21,215	21,092	20,563	22,895	18,958	27,000	500	1.89%
110.221.5274	VEHICLE MAINTENANCE	18,868	50,031	23,182	29,024	34,570	30,000	2,625	9.59%
110.221.5311	GAS & OIL	36,288	35,675	26,528	45,425	60,819	55,500	18,500	50.00%
110.221.5312	VEHICLE PARTS & SUPPLIES	8,999	8,803	7,973	7,973	7,921	10,000	500	5.26%
110.221.5321	OFFICE SUPPLIES	1,529	1,037	1,246	1,636	1,037	1,700	-	0.00%
110.221.5323	TECHNICAL SUPPLIES	26,369	31,083	35,344	28,308	27,548	40,000	2,339	6.21%
110.221.5331	TOOLS	-	-	-	-	-	-	-	0.00%
110.221.5334	FACILITIES SUPPLIES	4,490	255	440	362	-	500	-	0.00%
110.221.5335	EDUCATION SUPPLIES	3,869	5,200	3,142	8,862	4,398	8,000	150	1.91%
110.221.5338	FOOD	283	474	37	354	377	300	-	0.00%
110.221.5339	EQUIPMENT PARTS & SUPPLIES	2,735	2,472	3,751	2,530	322	3,750	-	0.00%
110.221.5342	UNIFORMS	12,268	12,517	14,237	9,491	13,905	15,000	2,000	15.38%
110.221.5343	PROTECTIVE CLOTHING	-	2,319	1,444	1,476	2,723	4,000	-	0.00%
110.221.5410	INCIDENTALS	-	-	-	-	-	100	-	0.00%
110.221.5490	REFUNDS	8,787	807	4,072	5,426	3,633	6,000	3,000	100.00%
	TOTAL OPERATION AND MAINT	**303,843**	**351,213**	**308,447**	**391,059**	**418,122**	**520,227**	**45,069**	**9.49%**
	TOTAL EXPENDITURES - FIRE DEPT	**2,251,602**	**2,502,705**	**1,945,140**	**2,720,780**	**2,988,712**	**3,507,406**	**461,658**	**15.16%**

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
ENGINEERING									
110.320.5111	FULL TIME WAGES	453,487	423,947	423,510	461,936	499,822	377,579	(122,243)	-24.46%
110.320.5112	PART TIME WAGES	13,073	10,485	7,967	14,865	9,505	16,575	7,070	74.38%
110.320.5117	OVERTIME	75	481	-	150	613	75	(538)	-87.76%
110.320.5121	PENSION	65,006	60,564	61,994	66,487	70,184	55,192	(14,992)	-21.36%
110.320.5122	WORKERS COMP	5,782	4,565	4,465	4,112	4,891	14,900	10,009	204.65%
110.320.5123	HEALTH INSURANCE	77,628	117,054	86,344	103,787	119,237	92,510	(26,726)	-22.41%
110.320.5124	LIFE INSURANCE	865	784	783	836	872	1,050	178	20.47%
110.320.5125	MEDICARE	6,615	6,145	6,301	6,954	7,182	5,700	(1,482)	-20.64%
	TOTAL PERSONNEL SERVICE	**622,531**	**624,025**	**591,364**	**659,128**	**712,305**	**563,582**	**(148,724)**	**-20.88%**
110.320.5211	POSTAGE	1,959	2,664	1,924	1,709	1,414	2,000	-	0.00%
110.320.5213	COMMUNICATION	2,130	2,198	1,736	2,277	3,637	3,500	-	0.00%
110.320.5222	EQUIPMENT LEASE	2,198	1,701	1,701	1,701	1,665	5,500	-	0.00%
110.320.5232	ARCH/ENG SERVICES	54,029	72,230	56,388	65,020	64,703	70,000	-	0.00%
110.320.5230	BANK SERVICE CHARGES						2,500		
110.320.5234	HEALTH AND MEDICAL SERVICES	275	155	74	504	481	400	-	0.00%
110.320.5235	CONSULTANT SERVICES	74,166	81,791	27,799	12,180	19,426	40,000	(5,000)	-11.11%
110.320.5237	DATA PROCESSING SERVICES	11,308	12,114	12,219	12,418	4,826	29,000	-	0.00%
110.320.5238	MEMBERSHIP DUES & FEES	656	347	583	470	357	700	-	0.00%
110.320.5239	OTHER PROFESSIONAL SERVICES	14,811	25,675	22,730	39,193	14,781	30,000	-	0.00%
110.320.5241	TRAINING & EDUCATION	1,041	533	62	855	389	2,000	-	0.00%
110.320.5242	TRAVEL & TRANSPORTATION	520	599	9	564	274	2,000	-	0.00%
110.320.5251	SUBSCRIPTION, PUBLICATIONS	86	-	-	-	-	100	-	0.00%
110.320.5252	PRINTING & REPRODUCTION	718	849	452	79	955	1,000	-	0.00%
110.320.5254	ADVERTISING	3,945	611	1,920	1,142	1,554	2,000	-	0.00%
110.320.5269	OTHER SERVICES	3,088	207	158	-	1,468	2,000	-	0.00%
110.320.5272	EQUIPMENT MAINTENANCE	2,076	2,032	1,806	924	924	2,000	(300)	-13.04%
110.320.5274	VEHICLE MAINTENANCE	309	2,799	300	288	54	1,500	-	0.00%
110.320.5311	GAS & OIL	3,459	3,068	2,209	3,466	4,629	3,000	400	15.38%
110.320.5312	VEHICLE PARTS & SERVICE	-	370	1,436	-	638	2,000	-	0.00%
110.320.5321	OFFICE SUPPLIES	1,799	1,885	1,975	1,814	9,661	2,200	200	10.00%
110.320.5323	TECHNICAL SUPPLIES	3,249	906	1,899	1,627	7,424	7,500	4,500	150.00%
110.320.5339	EQUIPMENT PARTS & SUPPLIES	-	61	-	165	-	150	-	0.00%
110.320.5342	UNIFORMS	714	860	163	518	839	800	-	0.00%
110.320.5410	INCIDENTALS	-	-	-	-	-		-	0.00%
110.320.5420	BLIGHT ABATEMENT					10,725	30,000	-	0.00%
110.320.5490	REFUNDS	1,066	200	-	466	120	500	-	0.00%
	TOTAL OPERATION AND MAINT	**183,602**	**213,855**	**137,543**	**147,379**	**150,942**	**242,350**	**(200)**	**-0.08%**
	TOTAL ENGINEERING	**806,133**	**837,880**	**728,907**	**806,507**	**863,248**	**805,932**	**(148,924)**	**-15.64%**

STREET MAINTENANCE		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
110.330.5111	FULL TIME WAGES	222,296	219,672	222,964	241,834	190,425	160,237	(30,188)	-15.85%
110.330.5112	PART-TIME WAGES	-	-	-	-	-	-	-	0.00%
110.330.5113	SEASONAL WAGES	-	-	-	-	-	-	-	0.00%
110.330.5117	OVERTIME	7,081	7,617	3,735	6,095	8,285	8,500	215	2.60%
110.330.5121	PENSION	32,015	31,722	32,921	34,574	26,473	23,623	(2,850)	-10.76%
110.330.5122	WORKERS COMPENSATION	3,050	2,456	2,434	2,259	2,161	6,700	4,539	210.01%
110.330.5123	HEALTH INSURANCE	55,182	70,026	74,759	67,848	82,344	64,875	(17,469)	-21.21%
110.330.5124	LIFE INSURANCE	592	616	612	625	480	850	370	76.95%
110.330.5125	MEDICARE	3,278	3,229	3,376	3,640	2,771	2,400	(371)	-13.38%
110.330.5128	UNEMPLOYMENT	1,225	-	-	-	-	-	-	0.00%
110.330.5129	OTHER BENEFITS	-						-	0.00%
	TOTAL PERSONNEL SERVICES	**324,719**	**335,338**	**340,801**	**356,876**	**312,940**	**267,186**	**(45,754)**	**-14.62%**
110.330.5211	POSTAGE	10	8	10	-	-		(25)	-100.00%
110.330.5213	COMMUNICATIONS	461	424	424	462	660	600	-	0.00%
110.330.5222	EQUIPMENT RENTAL	-	-	-	-	-		-	0.00%
110.330.5234	HEALTH AND MEDICAL SERVICES	1,419	1,248	1,100	1,202	1,635	1,300	-	0.00%
110.330.5238	MEMBERSHIP DUES & FEES	-	42	158	165	35	250	-	0.00%
110.330.5241	EDUCATION & TRAINING FEES	629	1,789	980	336	1,425	2,000	-	0.00%
110.330.5311	GAS & OIL	-	-	-	-	-		-	0.00%
110.330.5312	VEHICLE SUPPLIES			-	-	-		-	0.00%
110.330.5323	TECHNICAL	1,599				-		-	0.00%
110.330.5334	FACILITY SUPPLIES - CEMETERY	2,500	2,500	1,495	2,500	2,434	3,000	-	0.00%
110.330.5341	UNIFORM RENTAL AND LAUNDRY		1,352	1,660	1,660	1,164	1,700	-	0.00%
110.330.5342	UNIFORMS	1,100	1,100	795	678	-	1,000	(100)	-9.09%
110.330.5344	PROTECTIVE EQUIPMENT	1,511	2,381	1,171	840	2,860	3,000	-	0.00%
110.330.5490	REFUNDS			-	-	-		-	0.00%
	TOTAL OPERATION AND MAINT	**9,229**	**10,844**	**7,793**	**7,843**	**10,213**	**12,850**	**(125)**	**-0.96%**
	TOTAL STREET DEPT	**333,948**	**346,182**	**348,594**	**364,719**	**323,153**	**280,036**	**(45,879)**	**-14.08%**

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
REFUSE									
110.370.5211	POSTAGE	3,454	4,072	2,751	2,879	3,617	3,500	-	0.00%
110.370.5222	EQUIPMENT RENTAL	5,473	8,686	1,149	-	-		-	0.00%
110.370.5224	DUMPSTER RENTAL	686	-	6,375	6,540	5,864	8,000	(2,000)	-20.00%
110.370.5237	DATA PROCESSING			-	-	-		-	0.00%
110.370.5252	PRINTING & REPRODUCTION	864	989	760	719	988	1,100	-	0.00%
110.370.5268	DISPOSAL CHARGES	12,320	12,755	10,164	12,594	13,990	20,000	(5,000)	-20.00%
110.370.5269	OTHER SERVICES	1,059,012	983,327	988,564	992,008	944,584	1,144,000	44,000	4.00%
110.370.5490	REFUNDS	-	-	-	-	-	100	-	0.00%
	TOTAL OPERATION AND MAINT	**1,081,809**	**1,009,829**	**1,009,763**	**1,014,741**	**969,042**	**1,176,700**	**37,000**	**3.25%**

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
STREET LIGHTING									
110.380.5212	UTILITES	7,983	10,520	9,263	8,895	7,214	14,000	-	0.00%
110.380.5214	STREET LIGHTING	1,507	-	-	-	-		-	0.00%
110.380.5222	EQUIPMENT RENTAL	152,996	153,483	154,790	148,501	174,731	165,000	-	0.00%
110.380.5272	EQUIPMENT MAINTENANCE	2,417	-	-	-	-	2,500	-	0.00%
110.380.5334	FACILITY SUPPLIES	504	529	2,161	1,453	-	2,500	-	0.00%
	TOTAL STREET LIGHTING	**165,407**	**164,532**	**166,214**	**158,849**	**181,945**	**184,000**	**-**	**0.00%**

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
VEHICLE MAINTENANCE									
110.512.5111	FULL TIME WAGES	49,326	57,417	67,088	74,564	77,801	80,145	2,344	3.01%
110.512.5112	PART TIME WAGES	-	-	-	-	-	-	-	0.00%
110.512.5117	OVERTIME	-	-	-	-	7	-	(7)	-100.00%
110.512.5121	PENSION	6,757	8,038	9,878	10,445	10,865	11,220	356	3.27%
110.512.5122	WORKERS COMP	644	685	818	762	759	800	41	5.39%
110.512.5123	HEALTH INSURANCE	20,551	25,605	22,453	25,793	35,421	33,076	(2,345)	-6.62%
110.512.5124	LIFE INSURANCE	99	145	174	174	174	200	26	14.78%
110.512.5125	MEDICARE	715	833	1,023	1,082	1,077	1,150	73	6.82%
	TOTAL PERSONNEL SERVICES	**78,092**	**92,723**	**101,434**	**112,819**	**126,103**	**126,591**	**488**	**0.39%**
110.512.5211	POSTAGE		-	0	0	0		-	0.00%
110.512.5213	COMMUNICATION	553	509	509	554	882	600	(200)	-25.00%
110.512.5222	EQUIPMENT RENTAL	422	227	227	227	227	600	-	0.00%
110.512.5234	HEALTH AND MEDICAL SERVICES	17	44	22	61	44	50	-	0.00%
110.512.5237	DATA PROCESSING SERVICES	449	500	-	-	-	500	-	0.00%
110.512.5241	TRAINING & EDUCATION	-	445	356	-	-	400	-	0.00%
110.512.5252	PRINTING & REPRODUCTION	17	-	-	-	-		-	0.00%
110.512.5268	DISPOSAL CHARGES	-	-	-	-	-		(200)	-100.00%
110.512.5269	OTHER SERVICES	-	815	-	640	-	1,000	-	0.00%
110.512.5271	FACILITY MAINTENANCE	470	580	-	8,254	12,471	10,000	(5,000)	-33.33%
110.512.5272	EQUIPMENT MAINTENANCE	1,434	1,200	1,182	1,197	1,346	1,500	-	0.00%
110.512.5274	VEHICLE MAINTENANCE	-	760	443	500	985	1,000	-	0.00%
110.512.5311	GAS & OIL	18,856	7,977	7,669	13,407	13,436	18,000	6,000	50.00%
110.512.5312	VEHICLE PARTS & SUPPLIES	8,100	4,847	7,813	5,735	7,975	8,500	-	0.00%
110.512.5321	OFFICE SUPPLIES	249	200	200	200	200	200	-	0.00%
110.512.5331	TOOLS	1,300	1,671	1,695	1,247	1,873	1,500	(200)	-11.76%
110.512.5334	FACILITY SUPPLIES	1,453	1,513	1,230	1,691	871	1,700	-	0.00%
110.512.5339	EQUIPMENT PARTS & SUPPLIES	7,906	8,598	7,867	9,417	10,221	11,000	400	3.77%
110.512.5341	UNIFORM RENTAL & LAUNDRY	700	400	415	300	205	450	-	0.00%
	TOTAL OPERATION AND MAINT	**41,926**	**30,286**	**29,628**	**43,431**	**50,735**	**57,000**	**800**	**1.42%**
	TOTAL VEHICLE MAINTENANCE	**120,018**	**123,009**	**131,062**	**156,250**	**176,838**	**183,591**	**1,288**	**0.71%**

		EXPEND	2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
HEALTH SERVICES										
110.511.5213	COMMUNICATIONS		461	424	424	462	609.93	500	-	0.00%
	TOTAL OPERATION AND MAINT		**461**	**424**	**424**	**462**	**610**	**500**	**-**	**0.00%**
	TOTAL HEALTH SERVICES		**461**	**424**	**424**	**462**	**610**	**500**	**-**	**0.00%**

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
PARKS & RECREATION - ADMIN									
110.410.5111	FULL TIME WAGES	118,686	96,125	92,984	93,457	95,511	90,863	(4,648)	-4.87%
110.410.5112	PART TIME WAGES	28,992	28,801	24,359	26,552	25,968	38,324	12,356	47.58%
110.410.5117	OVERTIME	-	-	-	-	-	-	-	0.00%
110.410.5121	PENSION	20,164	17,054	15,993	16,376	15,922	18,086	2,164	13.59%
110.410.5122	WORKERS COMP	1,996	1,514	1,257	1,255	1,202	2,300	1,098	91.38%
110.410.5123	HEALTH INSURANCE	20,210	21,033	23,384	22,078	30,331	28,323	(2,007)	-6.62%
110.410.5124	LIFE INSURANCE	142	123	123	123	123	200	77	61.97%
110.410.5125	MEDICARE	2,100	1,812	1,701	1,772	1,717	1,900	183	10.64%
	TOTAL PERSONNEL SERVICES	**192,290**	**166,462**	**159,801**	**161,614**	**170,775**	**179,997**	**9,222**	**5.40%**
110.410.5211	POSTAGE	-	-	-	-	12	350	-	0.00%
110.410.5213	COMMUNICATION	2,152	2,491	1,574	2,030	3,200	2,500	-	0.00%
110.410.5222	EQUIPMENT RENTAL	2,502	2,315	2,315	2,315	2,315	2,500	-	0.00%
110.410.5225	EQUIPMENT-LEASE/PURCHASE	1,991	1,302	2,055	1,769	1,120	2,500	-	0.00%
110.410.5230	BANK SERVICES CHARGES	20,658	18,091	7,862	14,435	18,199	20,000	-	0.00%
110.410.5234	HEALTH AND MEDICAL SERVICES	141	142	514	166	28	500	-	0.00%
110.410.5237	DATA PROCESSING SERVICES	1,601	1,769	1,852	2,028	2,300	3,000	700	30.43%
110.410.5238	MEMBERSHIP DUES & FEES	965	1,341	1,000	1,000	490	1,500	-	0.00%
110.410.5239	OTHER PROFESSIONAL SERVICES	3,599	2,386	1,952	7,816	4,163	8,200	-	0.00%
110.410.5241	TRAINING & EDUCATION	865	550	605	-	455	800	-	0.00%
110.410.5242	TRAVEL AND TRANSPORTATION	397	1,554	-	-	1,436	1,700	-	0.00%
110.410.5251	SUBSCRIPTIONS	616	673	-	-	-	-	(500)	-100.00%
110.410.5252	PRINTING & REPRODUCTION	2,400	558	183	875	1,622	1,200	-	0.00%
110.410.5254	ADVERTISING	250	-	611	872	624	1,500	(600)	-28.57%
110.410.5269	OTHER SERVICES	250	719	721	2,280	2,224	2,800	-	0.00%
110.410.5272	EQUIPMENT MAINTENANCE	2,298	1,571	1,571	1,571	1,571	2,500	-	0.00%
110.410.5274	VEHICLE MAINTENANCE	-	-	-	-	-		-	0.00%
110.410.5311	GAS & OIL	1,000	1,000	1,000	1,000	-	-	-	0.00%
110.410.5321	OFFICE SUPPLIES	1,512	1,544	1,402	2,052	2,199	2,200	-	0.00%
110.410.5323	TECHNICAL SUPPLIES	2,353	6,289	1,028	2,050	2,299	2,200	600	37.50%
110.410.5338	FOOD	255	-	-	-	16	300	-	0.00%
110.410.5410	INCIDENTALS	-	-	-	-	-		-	0.00%
	TOTAL OPERATION AND MAINT	**45,805**	**44,295**	**26,245**	**42,258**	**44,271**	**56,250**	**200**	**0.36%**
	TOTAL PR - ADMINISTRATION	**238,095**	**210,757**	**186,046**	**203,872**	**215,046**	**236,247**	**9,422**	**4.15%**

PR - PARK MAINTENANCE		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
110.420.5111	FULL TIME WAGES	263,818	272,974	275,025	296,196	286,357	393,957	107,600	37.58%
110.420.5112	PART TIME WAGES	16,676	28,529	23,371	18,351	16,530	36,000	19,470	117.79%
110.420.5113	SEASONAL WAGES	44,692	36,131	10,854	18,186	47,927	75,220	27,293	56.95%
110.420.5117	OVERTIME	11,690	9,033	617	6,124	5,634	12,000	6,366	113.01%
110.420.5121	PENSION	47,149	48,527	44,686	47,452	49,246	72,405	23,159	47.03%
110.420.5122	WORKERS COMP	4,909	3,664	3,561	3,393	3,423	8,800	5,377	157.05%
110.420.5123	HEALTH INSURANCE	68,807	68,650	75,639	71,807	121,356	190,208	68,852	56.74%
110.420.5124	LIFE INSURANCE	644	726	726	726	678	900	222	32.68%
110.420.5125	MEDICARE	3,858	3,976	3,592	3,930	4,418	7,500	3,082	69.76%
110.420.5128	UNEMPLOYMENT INSURANCE			1,150		-	-	-	0.00%
	TOTAL PERSONNEL SERVICES	**462,243**	**472,210**	**439,221**	**466,165**	**535,570**	**796,990**	**261,420**	**48.81%**
110.420.5211	POSTAGE			-	-	-		-	0.00%
110.420.5212	UTILITIES	23,485	23,639	18,527	17,727	20,598	25,000	-	0.00%
110.420.5213	COMMUNICATION	1,427	1,324	1,130	1,342	1,393	1,320	-	0.00%
110.420.5222	EQUIPMENT RENTAL	621	1,259	681	1,727	3,340	1,400	-	0.00%
110.420.5234	HEALTH AND MEDICAL SERVICES	1,765	188	69	206	280	500	-	0.00%
110.420.5236	STATE/LOCAL FEES,PERMITS,LICNS	124	355	285	350	-	300	-	0.00%
110.420.5237	DATA PROCESSING SERVICES	214	-	-	-	150	150	-	0.00%
110.420.5238	MEMBERSHIP DUES & FEES	40	85	40	235	180	200	-	0.00%
110.420.5241	TRAINING AND EDUCATION	1,280	668	487	849	790	900	-	0.00%
110.420.5242	TRAVEL & TRANSPORTATION	58	-	20	-	-	200	-	0.00%
110.420.5252	PRINTING & REPRODUCTION		6	3	-	63		-	0.00%
110.420.5254	ADVERTISING	378	303	-	344	-	500	500	0.00%
110.420.5268	DISPOSAL CHARGES	150	24	-	25	-	150	-	0.00%
110.420.5269	OTHER SERVICES	6,080	7,225	10,710	9,562	26,600	43,100	3,600	9.11%
110.420.5271	FACILITY MAINTENANCE	-	-	-	-	-		-	0.00%
110.420.5272	EQUIPMENT MAINTENANCE	938	560	462	775	462	1,000	-	0.00%
110.420.5274	VEHICLE MAINTENANCE	882	3,721	292	1,075	1,751	4,200	-	0.00%
110.420.5311	GAS & OIL	9,292	9,208	8,000	8,000	12,585	13,500	(500)	-3.57%
110.420.5312	VEHICLE PARTS & SUPPLIES	1,122	2,449	1,252	2,887	3,399	4,000	-	0.00%
110.420.5321	OFFICE SUPPLIES	200	200	147	137	199	350	150	75.00%
110.420.5323	TECHNICAL SUPPLIES	9,719	14,868	9,849	7,782	8,745	13,000	-	0.00%
110.420.5325	TREE REMOVAL AND REPLACEMENT	7,842	12,064	16,594	2,852	13,672	15,000	5,000	50.00%
110.420.5331	TOOLS	400	400	400	400	500	400	-	0.00%
110.420.5334	FACILITY SUPPLIES	13,169	18,425	13,052	16,323	17,029	20,000	3,000	17.65%
110.420.5339	EQUIPMENT PARTS & SUPPLIES	15,577	15,828	16,395	11,758	15,727	18,200	-	0.00%
110.420.5341	UNIFORM RENTAL & LAUNDRY	1,092	994	1,016	1,010	1,014	1,500	500	50.00%
110.420.5342	UNIFORMS	1,244	1,000	111	466	370	1,000	-	0.00%
110.420.5344	PROTECTIVE EQUIPMENT	660	582	392	712	1,213	1,400	-	0.00%
110.420.5410	INCIDENTALS	-	-	-	-	-		-	0.00%
	TOTAL OPERATION AND MAINT	**97,759**	**115,375**	**99,914**	**86,544**	**130,061**	**167,270**	**12,250**	**7.90%**
	TOTAL PR - PARK MAINTENANCE	**560,002**	**587,585**	**539,135**	**552,709**	**665,631**	**964,260**	**273,670**	**39.63%**

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
PR - RECREATION									
110.430.5111	FULL TIME WAGES	128,642	142,831	150,849	161,074	171,812	174,042	2,230	1.30%
110.430.5112	PART TIME WAGES	6,938	6,279	1,078	4,359	2,984	12,064	9,080	304.35%
110.430.5113	SEASONAL WAGES	3,640	6,069	3,984	4,500	5,074	7,797	2,723	53.67%
110.430.5117	OVERTIME	2	8	80	-	17	-	(17)	-100.00%
110.430.5121	PENSION	19,428	21,687	22,004	23,789	25,115	27,146	2,031	8.09%
110.430.5122	WORKERS COMP	2,875	1,915	1,250	1,383	1,637	4,400	2,763	168.83%
110.430.5123	HEALTH INSURANCE	37,657	50,882	24,364	29,968	40,325	40,156	(169)	-0.42%
110.430.5124	LIFE INSURANCE	329	385	384	385	385	500	115	29.95%
110.430.5125	MEDICARE	1,970	2,147	2,179	2,468	2,530	2,800	270	10.69%
110.430.5128	UNEMPLOYMENT							-	0.00%
	TOTAL PERSONNEL SERVICES	**201,481**	**232,203**	**206,172**	**227,925**	**249,877**	**268,904**	**19,027**	**7.61%**
110.430.5211	POSTAGE	-	-	-	-	-	200	(800)	-80.00%
110.430.5213	COMMUNICATIONS	206	206	206	206	284	250	-	0.00%
110.430.5222	EQUIPMENT RENTAL	100	-	-	-	-	100	-	0.00%
110.430.5234	HEALTH AND MEDICAL SERVICES	63	69	33	99	66	100	-	0.00%
110.430.5237	DATA PROCESSING SERVICES	1,000	1,000	1,000	1,000	1,000	1,000	-	0.00%
110.430.5238	MEMBERSHIP DUES & FEES	671	1,785	975	495	700	1,800	-	0.00%
110.430.5239	OTHER PROFESSIONAL SERVICES	2,508	3,798	2,965	3,300	3,300	3,600	300	9.09%
110.430.5241	TRAINING & EDUCATION	600	600	412	566	390	600	-	0.00%
110.430.5242	TRAVEL & TRANSPORTATION	282	739	-	248	764	1,000	-	0.00%
110.430.5252	PRINTING & REPRODUCTION	-	-	-	-	-	500	-	0.00%
110.430.5254	ADVERTISING	1,000	-	-	-	-		-	0.00%
110.430.5261	PHOTO SERVICES	-	-	-	-	-		-	0.00%
110.430.5267	RECREATION INSTRUCTOR	3,805	2,646	815	881	1,190	1,500	(2,000)	-57.14%
110.430.5269	OTHER SERVICES	45,940	46,883	17,369	42,017	58,052	56,250	2,250	4.17%
110.430.5274	VEHICLE MAINTENANCE	64	610	15	540	42	800	-	0.00%
110.430.5311	GAS & OIL	1,000	1,000	1,000	1,000	3,488	3,000	-	0.00%
110.430.5312	VEHICLE PARTS & SUPPLIES	-	11	90	59	-	200	-	0.00%
110.430.5321	OFFICE SUPPLIES	585	563	291	568	549	650	-	0.00%
110.430.5323	TECHNICAL SUPPLIES	3,214	2,529	32	1,772	1,776	1,800	(8,000)	-81.63%
110.430.5333	RECREATION SUPPLIES	14,803	16,196	5,580	15,083	17,327	18,000	4,000	28.57%
110.430.5338	FOOD	927	556	40	301	157	1,000	-	0.00%
110.430.5342	UNIFORMS	472	2,122	543	1,500	2,195	1,700	-	0.00%
110.430.5490	REFUNDS	115	-	440	-	115	250	-	0.00%
	TOTAL OPERATION AND MAINT	**77,355**	**81,313**	**31,806**	**69,634**	**91,395**	**94,300**	**(4,250)**	**-4.31%**
	TOTAL PR - RECREATION	**278,836**	**313,516**	**237,978**	**297,559**	**341,272**	**363,204**	**14,777**	**4.24%**

BASEBALL		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
110.431.5111	FULL TIME WAGES	4,691	4,634	4,883	5,174	5,485	5,621	136	2.49%
110.431.5112	PART TIME WAGES		-	-	-	-	-	-	0.00%
110.431.5113	SEASONAL WAGES	24,737	24,344	288	13,101	4,639	5,940	1,301	28.05%
110.431.5117	OVERTIME		-	-	-	-	-	-	0.00%
110.431.5121	PENSIONS	4,120	4,057	724	2,559	1,417	1,619	201	14.20%
110.431.5122	WORKERS COMPENSATION	1,586	311	54	184	93	3,000	2,907	3142.89%
110.431.5123	HEALTH INSURANCE	2,021	2,286	100	941	1,289	1,204	(86)	-6.64%
110.431.5124	LIFE INSURANCE	14	14	14	14	14	20	6	38.31%
110.431.5125	MEDICARE	427	420	76	272	145	150	5	3.49%
	TOTAL PERSONNEL SERVICES	**37,596**	**36,066**	**6,139**	**22,246**	**13,082**	**17,553**	**4,471**	**34.18%**
110.431.5213	COMMUNICATIONS	344	311	311	311	457	400	-	0.00%
110.431.5237	DATA PROCESSING SERVICES	200	200	200	200	200	250	50	25.00%
110.431.5238	MEMBERSHIP DUES & FEES	5,080	5,870	20	4,957	2,723	6,500	-	0.00%
110.431.5253	TROPHIES/AWARDS	-	-	-	-	-		-	0.00%
110.431.5269	OTHER SER (UMPIRES)	18,730	14,371	1,705	7,263	4,018	8,000	(7,000)	-46.67%
110.431.5271	FACILITY MAINTENANCE	-	-	-	-	-		-	0.00%
110.431.5321	OFFICE SUPPLIES	177	207	50	15	-	250	-	0.00%
110.431.5323	TECHNICAL SUPPLIES	268	329	30	26	141	800	-	0.00%
110.431.5333	RECREATION SUPPLIES	3,866	4,361	13	3,804	2,708	5,000	-	0.00%
110.431.5338	FOOD	18,025	16,740	51	8,899	-	500	(17,500)	-97.22%
110.431.5342	UNIFORMS	20,174	16,669	-	16,583	23,048	20,000	2,000	11.11%
110.431.5430	SALES TAX	224	199	-	95	-	-	(275)	-100.00%
110.431.5440	PETTY CASH		1,500	-	-	-	-	(1,500)	-100.00%
110.431.5490	REFUNDS	400	215	2,485	-	90	550	-	0.00%
	TOTAL OPERATION AND MAINT	**67,488**	**60,972**	**4,865**	**42,152**	**33,385**	**42,250**	**(24,225)**	**-36.44%**
	TOTAL BASEBALL	**105,084**	**97,038**	**11,004**	**64,398**	**46,467**	**59,803**	**(19,754)**	**-24.83%**

SOCCER		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
110.432.5111	FULL TIME WAGES	2,382	2,317	2,441	2,587	2,742	2,811	68	2.49%
110.432.5112	PART TIME WAGES		-	-	-	-	-	-	0.00%
110.432.5113	SEASONAL WAGES	8,593	8,385	6,616	7,422	4,455	2,310	(2,145)	-48.15%
110.432.5121	PENSION	1,536	1,498	1,268	1,396	1,007	693	(314)	-31.14%
110.432.5122	WORKERS COMPENSATION	1,038	(37)	93	85	69	2,600	2,531	3658.31%
110.432.5123	HEALTH INSURANCE	1,010	1,372	50	469	645	602	(43)	-6.63%
110.432.5124	LIFE INSURANCE	7	7	7	7	7	10	3	37.55%
110.432.5125	MEDICARE	129	155	127	142	103	50	(53)	-51.64%
	TOTAL PERSONNEL SERVICES	**14,695**	**13,697**	**10,602**	**12,108**	**9,029**	**9,076**	**47**	**0.52%**
110.432.5213	COMMUNICATIONS	-	-	-	-	-	200	-	0.00%
110.432.5237	DATA PROCESSING SERVICES	200	200	200	200	200	250	50	25.00%
110.432.5238	MEMBERSHIP DUES & FEES	940	925	20	657	690	1,200	-	0.00%
110.432.5241	TRAINING & EDUCATION			-	-	-		-	0.00%
110.432.5253	TROPHIES/AWARDS	-	-	-	-	-		-	0.00%
110.432.5269	OTHER SER (UMPIRES)	5,634	5,213	2,263	1,913	1,933	4,000	(2,000)	-33.33%
110.432.5321	OFFICE SUPPLIES	177	123	10	-	-	200	-	0.00%
110.432.5323	TECHNICAL SUPPLIES	584	134	356	964	-	1,000	-	0.00%
110.432.5333	RECREATION SUPPLIES	2,136	2,870	635	611	712	3,000	-	0.00%
110.432.5338	FOOD	3,639	2,263	2,513	2,022	80	500	(4,800)	-90.57%
110.432.5342	UNIFORMS	7,827	8,906	4,361	7,068	8,363	9,000	-	0.00%
110.432.5430	SALES TAX	46	43	19	26	-	-	(120)	-100.00%
110.432.5490	REFUNDS	230	155	95	-	-	400	-	0.00%
	TOTAL OPERATION AND MAINT	**21,413**	**20,832**	**10,472**	**13,462**	**11,978**	**19,750**	**(6,870)**	**-25.81%**
	TOTAL SOCCER	**36,108**	**34,529**	**21,074**	**25,570**	**21,007**	**28,826**	**(6,823)**	**-19.14%**

PR - RECREATION CENTER		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 BUDGET	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
110.433.5111	FULL TIME WAGES	288,136	288,427	254,124	269,842	284,498	284,498	281,453	(3,045)	-1.07%
110.433.5112	PART TIME WAGES	508,404	497,694	262,207	279,214	328,024	328,024	418,329	90,305	27.53%
110.433.5113	SEASONAL WAGES	34,812	37,119	2,169	27,854	33,818	33,818	40,240	6,422	18.99%
110.433.5117	OVERTIME	950	1,341	943	-	148	148	1,000	852	573.81%
110.433.5121	PENSION	115,111	115,315	73,183	80,805	90,093	90,093	103,743	13,650	15.15%
110.433.5122	WORKERS COMP	11,555	10,010	6,431	6,156	6,584	6,584	18,700	12,116	184.03%
110.433.5123	HEALTH INSURANCE	42,240	64,556	83,606	82,021	111,089	111,089	124,179	13,090	11.78%
110.433.5124	LIFE INSURANCE	681	834	716	726	726	726	1,000	274	37.74%
110.433.5125	MEDICARE	11,862	11,894	7,492	8,489	9,118	9,118	10,700	1,582	17.35%
110.433.5128	UNEMPLOYMENT	375	-	3,453	4,340	656	656	-	(656)	-100.00%
	TOTAL PERSONNEL SERVICES	**1,014,126**	**1,027,190**	**694,324**	**759,447**	**864,755**	**864,755**	**999,344**	**134,590**	**15.56%**
110.433.5211	POSTAGE	-	-	280	-	500	183	500	-	0.00%
110.433.5212	UTILITIES	166,388	175,854	146,597	162,967	170,000	190,216	170,000	-	0.00%
110.433.5213	COMMUNICATIONS	2,734	3,256	3,569	3,900	3,600	3,945	3,600	-	0.00%
110.433.5230	BANK SERVICE CHARGES	-	-	367	-		-		-	0.00%
110.433.5234	HEALTH & MEDICAL SERVICES	160	157	67	223	200	149	200	-	0.00%
110.433.5236	STATE/LOCAL FEES, PERMITS, LICNS	-	-	-	-	500	-	500	-	0.00%
110.433.5237	DATA PROCESSING	1,600	1,600	1,600	1,600	1,600	1,550	1,700	100	6.25%
110.433.5238	MEMBERSHIP DUES AND FEES	130	130	225	275	600	280	600	-	0.00%
110.433.5239	OTHER PROFESSIONAL SERVICES	2,508	3,450	2,727	2,573	3,000	2,242	3,600	600	20.00%
110.433.5241	TRAINING & EDUCATION	1,425	2,085	1,546	690	2,600	1,271	2,600	-	0.00%
110.433.5242	TRAVEL & TRANSPORTATION	-	240	832	18	1,100	147	1,100	-	0.00%
110.433.5252	PRINTING & REPRODUCTION	-	1,999	-	1,342	2,000	762	2,000	-	0.00%
110.433.5254	ADVERTISING	2,592	2,687	2,348	2,976	3,000	2,897	3,500	500	16.67%
110.433.5267	RECREATION INSTRUCTOR	7,707	13,295	9,362	8,037	12,500	7,937	15,000	2,500	20.00%
110.433.5269	OTHER SERVICES	15,874	15,012	159,092	260,832	298,400	303,388	408,163	109,763	36.78%
110.433.5271	FACILITY MAINTENANCE	21,613	19,887	34,747	18,822	30,000	29,978	30,000	-	0.00%
110.433.5272	EQUIPMENT MAINENANCE	861	262	856	364	1,500	519	1,500	-	0.00%
110.433.5321	OFFICE SUPPLIES	1,609	1,329	1,248	165	1,700	313	1,700	-	0.00%
110.433.5322	JANITORIAL SUPPLIES	12,180	11,130	8,458	12,571	15,000	12,539	15,000	-	0.00%
110.433.5323	TECHNICAL SUPPLIES	10,705	9,001	4,296	5,628	10,000	9,111	10,000	-	0.00%
110.433.5333	RECREATION SUPPLIES	8,135	6,528	2,973	4,933	5,000	4,612	7,000	2,000	40.00%
110.433.5334	FACILITIES SUPPLIES	19,128	3,624	9,195	6,179	12,250	10,808	12,250	-	0.00%
110.433.5337	CHEMICALS	18,748	20,476	3,810	-		-		-	0.00%
110.433.5338	FOOD	1,994	1,777	987	2,591	2,500	2,407	3,500	1,000	40.00%
110.433.5339	EQUIPMENT PARTS & SUPPLIES	1,584	1,663	958	1,723	1,700	380	1,700	-	0.00%
110.433.5342	UNIFORMS	2,029	1,807	185	1,472	2,300	2,358	2,300	-	0.00%
110.433.5410	INCIDENTALS	-	-	-	-		-		-	0.00%
110.433.5414	SUPPLIES FOR RESALE	48	321	340	-	800	327	800	-	0.00%
110.433.5416	SUPPLIES FOR RESALE - VENDING	6,827	6,278	2,872	4,612	6,500	6,551	8,500	2,000	30.77%
110.433.5430	SALES TAX	43	31	10	12	100	23	100	-	0.00%
110.433.5490	REFUNDS	1,333	990	4,677	1,487	2,000	498	2,000	-	0.00%
	TOTAL OPERATION & MAINT	**307,955**	**304,869**	**404,224**	**505,991**	**590,950**	**595,389**	**709,413**	**118,463**	**20.05%**
	TOTAL REC CENTER	**1,322,081**	**1,332,059**	**1,098,548**	**1,265,438**	**1,455,705**	**1,460,144**	**1,708,757**	**253,053**	**17.38%**

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
PR - POOL									
110.440.5111	FULL TIME WAGES	5,187	5,351	216	-	-		-	0.00%
110.440.5112	PART TIME WAGES	910	1,871	1,065	-	-		-	0.00%
110.440.5113	SEASONAL WAGES	57,158	57,701	-	-	-		-	0.00%
110.440.5117	OVERTIME	61	444	-	-	-		-	0.00%
110.440.5121	PENSION	8,864	9,151	179	-	-		-	0.00%
110.440.5122	WORKERS COMP	782	863	(14)	(12)	-		-	0.00%
110.440.5123	HEALTH INSURANCE	724	914	-	-	-		-	0.00%
110.440.5124	LIFE INSURANCE	14	15	(1)	-	-		-	0.00%
110.440.5125	MEDICARE	898	918	17		-		-	0.00%
110.440.5128	UNEMPLOYMENT	207		263	-	-		-	0.00%
	TOTAL PERSONNEL SERVICES	**74,805**	**77,228**	**1,725**	**(12)**	**-**	**-**	**-**	**0.00%**
110.440.5212	UTILITIES	9,932	11,567	2,315	8,908	8,423	12,000	-	0.00%
110.440.5213	COMMUNICATION	419	469	-	496	717	650	200	44.44%
110.440.5234	HEALTH AND MEDICAL SERVICES	3	3	-	-	-		-	0.00%
110.440.5237	DATA PROCESSING SERVICES	500	500	500	500	449	550	50	10.00%
110.440.5238	MEMBERSHIP DUES & FEES	-	-	50	-	-		-	0.00%
110.440.5241	TRAINING & EDUCATION	286	406	-	-	-		-	0.00%
110.440.5269	OTHER SERVICES	718	912	627	94,011	117,900	150,000	27,050	22.00%
110.440.5272	EQUIPMENT MAINTENANCE	390	1,195	-	720	62	1,000	(1,800)	-64.29%
110.440.5321	OFFICE SUPPLIES	100	100	-	-	-		-	0.00%
110.440.5323	TECHNICAL SUPPLIES	4,727	3,447	99	3,903	2,792	5,000	-	0.00%
110.440.5334	FACILITY SUPPLIES	933	3,562	-	3,404	199	4,000	-	0.00%
110.440.5337	CHEMICALS	10,423	13,883	-	-	-		-	0.00%
110.440.5342	UNIFORMS	437	543	-	-	-		-	0.00%
110.440.5440	PETTY CASH	-	-	-	-	-	600	600	0.00%
110.440.5490	REFUNDS	310	-	-	-	-		-	0.00%
	TOTAL OPERATION AND MAINT	**29,178**	**36,587**	**3,591**	**111,942**	**130,543**	**173,800**	**26,100**	**17.67%**
	TOTAL PR - POOL	**103,983**	**113,815**	**5,316**	**111,930**	**130,543**	**173,800**	**26,100**	**17.67%**

PR - SENIOR CITIZENS		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
110.450.5111	FULL TIME WAGES	8,615	9,296	37,989	42,356	53,447	57,042	3,595	6.73%
110.450.5112	PART TIME WAGES	26,775	27,004	1,084	-	-	-	-	0.00%
110.450.5117	OVERTIME			27	-	140	-	(140)	-100.00%
110.450.5121	PENSION	4,925	5,082	5,559	5,926	7,467	7,986	519	6.95%
110.450.5122	WORKERS COMP	1,778	574	88	449	519	5,900	5,381	1036.49%
110.450.5123	HEALTH INSURANCE	18,084	14,174	10,111	9,598	13,241	14,394	1,153	8.71%
110.450.5124	LIFE INSURANCE	22	29	186	174	174	30	(144)	-82.78%
110.450.5125	MEDICARE	457	510	565	624	760	850	90	11.79%
	TOTAL PERSONNEL SERVICES	**60,656**	**56,669**	**55,609**	**59,128**	**75,750**	**86,202**	**10,453**	**13.80%**
110.450.5211	POSTAGE	-	29	-	-	-	100	-	0.00%
110.450.5212	UTILITIES	6,855	7,146	5,471	6,818	6,587	7,500	-	0.00%
110.450.5213	COMMUNICATION	992	622	622	622	732	750	(250)	-25.00%
110.450.5234	HEALTH AND MEDICAL SERVICES	8	6	3	50	33	100	-	0.00%
110.450.5237	DATA PROCESSING SERVICES	500	500	500	500	500	550	50	10.00%
110.450.5238	MEMBERSHIP DUES & FEES	15	15	40	40	40	50	-	0.00%
110.450.5239	OTHER PROFESSIONAL SERVICES	4,788	4,328	3,405	4,776	4,740	6,000	720	13.64%
110.450.5241	TRAINING & EDUCATION	-	-	17	-	-	100	(200)	-66.67%
110.450.5242	TRAVEL & TRANSPORTATION	-	-	-	-	-	50	(450)	-90.00%
110.450.5252	PRINTING & REPRODUCTION	-	-	-	-	-		-	0.00%
110.450.5269	OTHER SERVICES	2,629	7,213	5,835	6,251	5,253	7,000	1,000	16.67%
110.450.5271	FACILITY MAINTENANCE	356	220	119	29	-	500	-	0.00%
110.450.5274	VEHICLE MAINTENANCE	1,262	275	6	78	65	500	-	0.00%
110.450.5311	GAS & OIL	2,500	2,500	1,145	3,891	3,987	3,750	250	7.14%
110.450.5321	OFFICE SUPPLIES	235	400	400	-	-	400	-	0.00%
110.450.5323	TECHNICAL SUPPLIES	5,074	1,887	1,722	2,529	2,141	3,100	-	0.00%
110.450.5334	FACILITY PARTS & SUPPLIES	-	-	-	-	-		-	0.00%
110.450.5338	FOOD	871	841	210	1,122	1,143	1,000	-	0.00%
110.450.5440	PETTY CASH	-	-	-	-	-		-	0.00%
110.450.5490	REFUNDS	20		445	-	-		-	0.00%
	TOTAL OPERATION AND MAINT	**26,105**	**25,982**	**19,940**	**26,706**	**25,221**	**31,450**	**1,120**	**3.69%**
	TOTAL PR - SENIOR CITIZENS	**86,761**	**82,651**	**75,549**	**85,835**	**100,971**	**117,652**	**11,573**	**10.91%**

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
PR - BUILDING MAINTENANCE									
110.460.5111	FULL TIME WAGES	246,926	244,195	230,628	229,956	249,920	218,702	(31,218)	-12.49%
110.460.5112	PART TIME WAGES	50,159	47,862	34,021	32,276	39,485	64,350	24,865	62.97%
110.460.5113	SEASONAL WAGES	-	-	-	-	-	-	-	0.00%
110.460.5117	OVERTIME	6,270	8,178	1,445	6,963	7,185	8,000	815	11.34%
110.460.5121	PENSION	42,463	42,026	38,333	37,706	41,002	40,747	(255)	-0.62%
110.460.5122	WORKERS COMP	4,133	3,300	2,948	2,221	2,768	7,800	5,032	181.78%
110.460.5123	HEALTH INSURANCE	88,398	92,363	101,662	87,945	120,798	112,802	(7,996)	-6.62%
110.460.5124	LIFE INSURANCE	688	581	545	558	581	850	269	46.35%
110.460.5125	MEDICARE	4,066	4,104	3,732	3,764	4,008	4,200	192	4.80%
	TOTAL PERSONNEL SERVICES	**443,103**	**442,609**	**413,314**	**401,388**	**465,747**	**457,451**	**(8,296)**	**-1.78%**
110.460.5212	UTILITIES	102,519	104,859	87,990	88,513	96,657	110,000	-	0.00%
110.460.5213	COMMUNICATIONS	1,020	1,122	1,231	1,178	1,188	2,000	-	0.00%
110.460.5225	EQUIPMENT-LEASE/PURCHASE	1,765		-	-	-		-	0.00%
110.460.5234	HEALTH AND MEDICAL SERVICES	238	208	69	307	103	200	-	0.00%
110.460.5236	STATE/LOCAL FEES,PERMITS,LICNS	1,396	2,031	1,837	1,903	1,480	1,850	-	0.00%
110.460.5238	MEMBERSHIP FEES & DUES	-	-	-	20	35	200	-	0.00%
110.460.5241	TRAINING & EDUCATION	346	220	237	-	500	2,500	2,000	400.00%
110.460.5242	TRAVEL AND TRANSPORTATION	24	-	77	-	-	200	-	0.00%
110.460.5254	ADVERTISING	126		-	344	-	500	500	0.00%
110.460.5268	DISPOSAL CHARGES	453	286	-	450	-	450	-	0.00%
110.460.5269	OTHER SERVICES	21,642	30,699	25,703	25,643	23,671	33,000	-	0.00%
110.460.5271	FACILITY MAINTENANCE	25,490	40,574	18,370	42,381	36,827	35,000	-	0.00%
110.460.5272	EQUIPMENT MAINTENANCE	11,109	10,606	5,477	8,707	6,232	11,000	-	0.00%
110.460.5274	VEHICLE MAINTENANCE	970	1,328	292	446	1,988	2,000	1,000	100.00%
110.460.5311	GASOLINE AND OIL	6,066	3,500	-	3,532	4,777	5,250	250	5.00%
110.460.5312	VEHICLE PARTS AND SUPPLIES	527	889	454	171	537	1,100	-	0.00%
110.460.5322	JANITORIAL SUPPLIES	9,185	9,970	9,036	9,254	8,260	11,500	1,000	9.52%
110.460.5323	TECHNICAL SUPPLIES	4,094	3,607	3,384	2,251	3,771	4,500	-	0.00%
110.460.5334	FACILITY PARTS & SUPPLIES	12,011	7,535	10,373	16,629	11,652	17,000	4,000	30.77%
110.460.5339	EQUIPMENT PARTS & SUPPLIES	653	1,200	162	1,319	-	2,200	1,000	83.33%
110.460.5341	UNIFORM RENTAL & LAUNDRY	691	744	869	856	850	1,400	500	55.56%
110.460.5342	UNIFORMS	810	472	109	526	253	500	-	0.00%
110.460.5344	PROTECTIVE EQUIPMENT	203	474	600	795	1,277	1,600	-	0.00%
110.460.5410	INCIDENTALS	698	-	-	-	-		-	0.00%
	TOTAL OPERATION AND MAINT	**202,036**	**220,324**	**166,270**	**205,228**	**200,059**	**243,950**	**10,250**	**4.39%**
	TOTAL PR - BUILDING MAINT	**645,139**	**662,933**	**579,584**	**606,616**	**665,807**	**701,401**	**1,954**	**0.28%**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
STREET FUND - 221

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Revenues:										
Intergovernmental	841,441	1,253,932	1,527,801	1,545,813	1,545,331	1,560,000	1,560,000	1,560,000	1,560,000	1,560,000
Other	45,565	52,825	57,631	40,654	57,423	68,000	68,500	69,000	69,500	70,000
Total Operating Revenues	**887,006**	**1,306,757**	**1,585,432**	**1,586,467**	**1,602,754**	**1,628,000**	**1,628,500**	**1,629,000**	**1,629,500**	**1,630,000**
Expenditures:										
Public Works	731,404	646,538	561,085	636,706	625,216	869,574	900,595	938,379	963,145	1,014,688
Total Operating Expenditures	**731,404**	**646,538**	**561,085**	**636,706**	**625,216**	**869,574**	**900,595**	**938,379**	**963,145**	**1,014,688**
Total Operating Revenues Over/(Under) Operating Expenditures	**155,602**	**660,219**	**1,024,347**	**949,761**	**977,538**	**758,426**	**727,905**	**690,621**	**666,355**	**615,312**
Other Financing Sources/(Uses)										
Transfers In			12,628		810					
Bond Anticipation Notes										
Lease Payment - Principal	(48,027)	(12,189)								
Lease Payment - Interest	(927)	(49)								
Capital Outlay	(342,457)	(216,846)	(403,349)	(1,038,490)	(770,011)	(1,058,693)	(815,670)	(935,545)	(905,912)	(1,088,556)
OPWC - Principal										
Total Other Financing Sources/(Uses)	**(391,411)**	**(229,084)**	**(390,721)**	**(1,038,490)**	**(769,201)**	**(1,058,693)**	**(815,670)**	**(935,545)**	**(905,912)**	**(1,088,556)**
Excess/(Deficiency) of Revenues over Expenditures	**(235,809)**	**431,135**	**633,626**	**(88,730)**	**208,337**	**(300,267)**	**(87,765)**	**(244,924)**	**(239,557)**	**(473,244)**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
STREET FUND - 221

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Fund Balance January 1st	986,390	750,581	1,181,716	1,815,342	1,726,612	1,934,950	1,634,683	1,546,918	1,301,994	1,062,437
Fund Balance December 31st	750,581	1,181,716	1,815,342	1,726,612	1,934,950	1,634,683	1,546,918	1,301,994	1,062,437	589,193
Reserve for Encumbrances	35,533	64,204	90,742	103,658	273,295	100,000	100,000	100,000	100,000	100,000
Unencumbered Cash 12/31	715,048	1,117,512	1,724,600	1,622,955	1,661,654	1,534,683	1,446,918	1,201,994	962,437	489,193
Minimum Target Fund Balance										
25% of Operation Expenditures	182,851	161,635	140,271	159,177	156,304	217,393	225,149	234,595	240,786	253,672
Amount Over/(Under) Target	532,197	955,878	1,584,329	1,463,778	1,505,351	1,317,290	1,221,769	967,399	721,651	235,521

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
STREET FUND									
221.330.5111	FULL TIME WAGES	328,549	240,812	243,782	264,434	214,187	320,639	106,452	49.70%
221.330.5112	PART TIME	-	-	-	-	-	-	-	0.00%
221.330.5113	SEASONAL WAGES	326	-	-	-	2,423	36,000	33,578	1386.07%
221.330.5117	OVERTIME	36,596	43,151	9,194	30,413	22,649	40,000	17,351	76.61%
221.330.5121	PENSION	50,126	39,184	36,677	41,160	32,170	55,489	23,319	72.49%
221.330.5122	WORKERS COMP	4,793	2,882	2,588	2,494	2,057	10,100	8,043	391.07%
221.330.5123	HEALTH INSURANCE	81,186	75,970	80,331	73,848	92,805	93,000	195	0.21%
221.330.5124	LIFE INSURANCE	853	654	656	669	524	1,025	501	95.62%
221.330.5125	MEDICARE	5,146	3,974	3,756	4,389	3,659	5,900	2,241	61.25%
221.330.5129	RETIREMENTS	-	-	-	7,216	22,182	7,120	(15,061)	-67.90%
	TOTAL PERSONNEL SERVICES	**507,575**	**406,627**	**376,984**	**424,621**	**392,655**	**569,274**	**176,619**	**44.98%**
221.330.5212	UTILITIES	22,170	25,335	25,588	22,754	24,335	30,000	-	0.00%
221.330.5213	COMMUNICATIONS	461	457	424	462	993	1,000	-	0.00%
221.330.5222	EQUIPMENT RENTAL	279	338	-	549	2,529	1,000	250	33.33%
221.330.5234	HEALTH & MEDICAL SERVICES	189	197	99	296	164	300	-	0.00%
221.330.5236	STATE/LOCAL FEES,PERMITS,LICNS	76	38	181	162	38	200	50	33.33%
221.330.5237	DATA PROCESSING SERVICES			1,775	-	-		(1,800)	-100.00%
221.330.5238	MEMBERSHIP DUES & FEES	120	120	140	190	-	200	-	0.00%
221.330.5241	TRAINING & EDUCATION	1,179	893	472	519	942	1,000	-	0.00%
221.330.5254	ADVERTISING	900	-	-	-	-	1,000	-	0.00%
221.330.5269	OTHER SERVICES	47,160	43,561	45,531	52,890	61,164	70,000	3,000	4.48%
221.330.5271	FACILITY MAINTENANCE	37,974	31,955	43,718	27,454	31,620	25,000	-	0.00%
221.330.5272	EQUIPMENT MAINTENANCE	-	-	-	-	4,657	1,000	850	566.67%
221.330.5274	VEHICLE MAINTENANCE	-	-	-	-	7,354	5,000	5,000	0.00%
221.330.5311	GASOLINE AND OIL	8,405	17,025	11,633	20,712	19,891	25,500	8,500	50.00%
221.330.5321	OFFICE SUPPLIES	275	250	250	223	1,250	250	-	0.00%
221.330.5331	TOOLS	-	-	159	-	2,480	200	-	0.00%
221.330.5334	FACILITY SUPPLIES	-	-	194	222	-	250	-	0.00%
221.330.5335	EDUCATIONAL SUPPLIES	493	-	-	773	-	1,000	-	0.00%
221.330.5336	SIGN PARTS, PAINT & SUPPLIES	96,257	109,811	44,457	74,048	65,737	110,000	10,000	10.00%
221.330.5339	EQUIPMENT PARTS & SUPPLIES	3,191	5,496	4,539	6,147	6,051	6,500	-	0.00%
221.330.5341	UNIFORM RENTAL & LAUNDRY	2,300	2,450	2,905	2,220	2,326	3,000	-	0.00%
221.330.5342	UNIFORMS	1,400	1,224	1,136	1,487	991	1,200	(300)	-20.00%
221.330.5343	PROTECTIVE CLOTHING	1,000	761	900	975	38	1,000	-	0.00%
221.330.5410	INCIDENTALS	-	-	-	-	-		-	0.00%
221.330.5420	CONTINGENCIES	-	-	-	-	-	25,000	-	0.00%
	TOTAL OPERATION AND MAINT	**223,829**	**239,911**	**184,101**	**212,083**	**232,561**	**309,600**	**25,550**	**8.99%**
221.330.5511	OFFICE FURNITURE AND EQUIPMENT	876	1,169	1,169	1,160	-	2,693	2,693	0.00%
221.330.5512	MACHINERY & SERVICE EQUIPMENT	107,749	33,994	51,390	80,053	16,607	192,000	172,000	860.00%
221.330.5521	VEHICLES	76,685	9,816	18,900	59,052	-	137,500	27,500	25.00%
221.330.5541	STREET CONSTRUCTION	113,704	171,867	173,151	764,482	565,905	530,000	(5,600)	-1.05%
221.330.5542	CURB/SIDEWALK REPLACEMENT	43,443	-	158,739	133,743	187,500	196,500	9,000	4.80%
	TOTAL CAPITAL	**342,457**	**216,846**	**403,349**	**1,038,490**	**770,011**	**1,058,693**	**205,593**	**24.10%**
221.330.5815	LEASE PRINCIPAL	48,027	12,189	0	0	0		-	0.00%
221.330.5833	LEASE INTEREST	927	49	0	0	0		-	0.00%
	TOTAL DEBT	**48,954**	**12,238**	**-**	**-**	**-**	**-**	**-**	**0.00%**
	TOTAL STREET FUND	**1,122,815**	**875,622**	**964,434**	**1,675,195**	**1,395,227**	**1,937,567**	**407,762**	**26.65%**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
STATE HIGHWAY FUND - 222

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Revenues:										
Intergovernmental	68,225	101,670	123,876	125,336	125,297	120,000	120,000	120,000	120,000	120,000
Other	562	1,070	1,229	1,052	2,120	500	500	500	500	500
Total Operating Revenues	**68,787**	**102,740**	**125,105**	**126,388**	**127,417**	**120,500**	**120,500**	**120,500**	**120,500**	**120,500**
Expenditures:										
Public Works	83,580	50,527	60,645	66,114	81,855	97,000	103,000	106,000	109,000	112,000
Total Operating Expenditures	**83,580**	**50,527**	**60,645**	**66,114**	**81,855**	**97,000**	**103,000**	**106,000**	**109,000**	**112,000**
Total Operating Revenues Over/(Under) Operating Expenditures	**(14,793)**	**52,213**	**64,460**	**60,275**	**45,561**	**23,500**	**17,500**	**14,500**	**11,500**	**8,500**
Other Financing Sources/(Uses)										
Capital Outlay		(8,810)	-	-	-	-	-	-	-	-
Total Other Financing Sources/(Uses)	-	**(8,810)**	-	-	-	-	-	-	-	-
Excess/(Deficiency) of Revenues over Expenditures	**(14,793)**	**43,403**	**64,460**	**60,275**	**45,561**	**23,500**	**17,500**	**14,500**	**11,500**	**8,500**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
STATE HIGHWAY FUND - 222

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Fund Balance January 1st	56,739	41,946	85,349	149,809	210,084	255,645	279,145	296,645	311,145	322,645
Fund Balance December 31st	41,946	85,349	149,809	210,084	255,645	279,145	296,645	311,145	322,645	331,145
Reserve for Encumbrances	11,848	579	322	5,627	14,065	15,000	15,000	15,000	15,000	15,000
Unencumbered Cash 12/31	30,098	84,770	149,487	204,457	241,580	264,145	281,645	296,145	307,645	316,145
Minimum Target Fund Balance										
25% of Operation Expenditures	20,895	12,632	15,161	16,528	20,464	24,250	25,750	26,500	27,250	28,000
Amount Over/(Under) Target	9,203	72,138	134,326	187,928	221,116	239,895	255,895	269,645	280,395	288,145

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
STATE HIGHWAY FUND									
222.330.5212	UTILITIES	1,237	2,036	1,983	1,544	1,347	2,000	-	0.00%
222.330.5269	OTHER SERVICES	6,839	3,504	1,913	1,652	10,355	8,000	2,000	33.33%
222.330.5271	FACILITY MAINTENANCE	4,210	4,772	6,749	2,918	2,484		(8,000)	-100.00%
222.330.5334	FACILITY SUPPLIES	-	-	-	-	-		(1,000)	-100.00%
222.330.5336	SIGN PARTS, PAINT & SUPPLIES	71,294	40,215	50,000	60,000	67,669	90,000	20,000	28.57%
	TOTAL OPERATION AND MAINT	**83,580**	**50,527**	**60,645**	**66,114**	**81,855**	**100,000**	**13,000**	**14.94%**
222.330.5541	STREET CONSTRUCTION	-	8,810	-	-	-	-	-	0.00%
222.330.5542	CURB/SIDEWALK REPLACEMENT	-	-	-	-	-	-	-	0.00%
	TOTAL CAPITAL	**-**	**8,810**	**-**	**-**	**-**	**-**	**-**	**0.00%**
	TOTAL STATE HIGHWAY FUND	**83,580**	**59,337**	**60,645**	**66,114**	**81,855**	**100,000**	**13,000**	**14.94%**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
PERMISSIVE MOTOR VEHICLE LICENSE FUND - 224

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Revenues:										
Intergovernmental	43,015	44,202	40,336	106,087	42,336	100,000	100,000	100,000	100,000	100,000
Other	965	1,337	839	606	1,596	300	300	300	300	300
Total Operating Revenues	**43,980**	**45,539**	**41,175**	**106,693**	**43,932**	**100,300**	**100,300**	**100,300**	**100,300**	**100,300**
Expenditures:										
Public Works	14,180	8,668	4,940	1,841	6,862	8,700	9,000	9,000	9,000	9,000
Total Operating Expenditures	**14,180**	**8,668**	**4,940**	**1,841**	**6,862**	**8,700**	**9,000**	**9,000**	**9,000**	**9,000**
Total Operating Revenues Over/(Under) Operating Expenditures	**29,800**	**36,871**	**36,235**	**104,852**	**37,070**	**91,600**	**91,300**	**91,300**	**91,300**	**91,300**
Other Financing Sources/(Uses)										
Capital Outlay	(40,000)	(28,299)	(31,080)	(20,247)	(40,000)	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)
Total Other Financing Sources/(Uses)	**(40,000)**	**(28,299)**	**(31,080)**	**(20,247)**	**(40,000)**	**(45,000)**	**(45,000)**	**(45,000)**	**(45,000)**	**(45,000)**
Excess/(Deficiency) of Revenues over Expenditures	**(10,200)**	**8,572**	**5,155**	**84,605**	**(2,930)**	**46,600**	**46,300**	**46,300**	**46,300**	**46,300**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
PERMISSIVE MOTOR VEHICLE LICENSE FUND - 224

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Fund Balance January 1st	65,250	55,050	63,622	68,777	153,382	150,452	197,052	243,352	289,652	335,952
Fund Balance December 31st	55,050	63,622	68,777	153,382	150,452	197,052	243,352	289,652	335,952	382,252
Reserve for Encumbrances	1,672	6,868	7,408	7,153	-	10,000	10,000	10,000	10,000	10,000
Unencumbered Cash 12/31	53,378	56,754	61,369	146,229	150,452	187,052	233,352	279,652	325,952	372,252
Minimum Target Fund Balance										
25% of Operation Expenditures	3,545	2,167	1,235	460	1,716	2,175	2,250	2,250	2,250	2,250
Amount Over/(Under) Target	49,833	54,587	60,134	145,769	148,737	184,877	231,102	277,402	323,702	370,002

PERMISSIVE MOTOR VEHICLE TAX		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
224.330.5222	EQUIPMENT RENTAL	-	-	-	-	-		-	0.00%
224.330.5269	OTHER SERVICES	2,346	1,659	21	20	17	1,000	(1,500)	-60.00%
224.330.5336	SIGN PARTS, PAINT,SUPPLIES	11,834	7,009	4,919	1,821	6,845	8,000	-	0.00%
	TOTAL OPERATION AND MAINT	**14,180**	**8,668**	**4,940**	**1,841**	**6,862**	**9,000**	**(1,500)**	**-14.29%**
224.330.5541	STREET CONSTRUCTION	40,000	28,299	31,080	20,247	40,000	45,000	5,000	12.50%
	TOTAL CAPITAL	**40,000**	**28,299**	**31,080**	**20,247**	**40,000**	**45,000**	**5,000**	**12.50%**
	TOTAL PERM MTR VEH TAX FUND	**54,180**	**36,967**	**36,020**	**22,088**	**46,862**	**54,000**	**3,500**	**6.93%**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
LAW ENFORCEMENT FUND - 225

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Revenues:										
Forfeitures and Seizures	5,743	656	3,493	3,102	13,365	1,000	1,000	1,000	1,000	1,000
Other										
Total Operating Revenues	**5,743**	**656**	**3,493**	**3,102**	**13,365**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**
Expenditures:										
Police	-	-	-	-	-	500	500	500	500	500
Total Operating Expenditures	**-**	**-**	**-**	**-**	**-**	**500**	**500**	**500**	**500**	**500**
Total Operating Revenues Over/(Under) Operating Expenditures	**5,743**	**656**	**3,493**	**3,102**	**13,365**	**500**	**500**	**500**	**500**	**500**
Other Financing Sources/(Uses)										
Capital Outlay										
Total Other Financing Sources/(Uses)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Excess/(Deficiency) of Revenues over Expenditures	**5,743**	**656**	**3,493**	**3,102**	**13,365**	**500**	**500**	**500**	**500**	**500**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
LAW ENFORCEMENT FUND - 225

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Fund Balance January 1st	25,737	31,480	32,136	35,629	38,731	52,096	52,596	53,096	53,596	54,096
Fund Balance December 31st	31,480	32,136	35,629	38,731	52,096	52,596	53,096	53,596	54,096	54,596
Reserve for Encumbrances	9,069	9,069	9,069	9,069	9,069	9,069	9,069	9,069	9,069	9,069
Unencumbered Cash 12/31	22,411	23,067	26,560	29,662	43,027	43,527	44,027	44,527	45,027	45,527
Minimum Target Fund Balance										
25% of Operation Expenditures	-	-	-	-	-	125	125	125	125	125
Amount Over/(Under) Target	22,411	23,067	26,560	29,662	43,027	43,402	43,902	44,402	44,902	45,402

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
LAW ENFORCEMENT FUND									
225.214.5323	TECHNICAL SUPPLIES		-	0	0	0	500	-	0.00%
225.214.5342	UNIFORMS	-	-	0	0	0		-	0.00%
	TOTAL OPERATION AND MAINT	-	-	-	-	-	**500**	-	**0.00%**
225.214.5513	COMMUNICATIONS EQUIPMENT	-	-	0	0			-	0.00%
	TOTAL CAPTIAL	-	-	-	-	-	-	-	**0.00%**
	TOTAL LAW ENFORCEMENT FUND	-	-	-	-	-	**500**	-	**0.00%**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
DRUG LAW ENFORCEMENT FUND - 226

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Revenues:										
PD - Misc. Drug Fines	241	435	335	525	260	150	150	150	150	150
Other										
Total Operating Revenues	**241**	**435**	**335**	**525**	**260**	**150**	**150**	**150**	**150**	**150**
Expenditures:										
Police	-	-	-	-	-	100	100	100	100	100
Total Operating Expenditures	**-**	**-**	**-**	**-**	**-**	**100**	**100**	**100**	**100**	**100**
Total Operating Revenues Over/(Under) Operating Expenditures	**241**	**435**	**335**	**525**	**260**	**50**	**50**	**50**	**50**	**50**
Other Financing Sources/(Uses)										
Capital Outlay										
Total Other Financing Sources/(Uses)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Excess/(Deficiency) of Revenues over Expenditures	**241**	**435**	**335**	**525**	**260**	**50**	**50**	**50**	**50**	**50**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
DRUG LAW ENFORCEMENT FUND - 226

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Fund Balance January 1st	1,907	2,148	2,583	2,918	3,443	3,703	3,753	3,803	3,853	3,903
Fund Balance December 31st	2,148	2,583	2,918	3,443	3,703	3,753	3,803	3,853	3,903	3,953
Reserve for Encumbrances	-	-	-	-	-	-				
Unencumbered Cash 12/31	2,148	2,583	2,918	3,443	3,703	3,753	3,803	3,853	3,903	3,953
Minimum Target Fund Balance										
25% of Operation Expenditures	-	-	-	-	-	25	25	25	25	25
Amount Over/(Under) Target	2,148	2,583	2,918	3,443	3,703	3,728	3,778	3,828	3,878	3,928

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
DRUG LAW ENFORCEMENT FUND									
226.215.5241	EDUCATION AND TRAINING	-	-	0	0	0	50	-	0.00%
226.216.5254	ADVERTISING					0		-	0.00%
226.216.5415	UNDERCOVER DRUG PURCHASES	-	-	0	0	0	50	-	0.00%
	TOTAL OPERATION AND MAINT	**-**	**-**	**-**	**-**	**-**	**100**	**-**	**0.00%**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
OMVI EDUCATION AND ENFORCEMENT FUND - 227

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Revenues:										
OMVI Education and Enforcement Fines	505	376	661	465	596	500	500	500	500	500
Other		7,170	2,203							
Total Operating Revenues	**505**	**7,546**	**2,864**	**465**	**596**	**500**	**500**	**500**	**500**	**500**
Expenditures:										
Police	701	595	(7)	-	-	1,000	1,000	1,000	1,000	1,000
Total Operating Expenditures	**701**	**595**	**(7)**	**-**	**-**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**
Total Operating Revenues Over/(Under) Operating Expenditures	**(196)**	**6,951**	**2,871**	**465**	**596**	**(500)**	**(500)**	**(500)**	**(500)**	**(500)**
Other Financing Sources/(Uses)										
Capital Outlay										
Total Other Financing Sources/(Uses)	-	-	-	-	-	-	-	-	-	-
Excess/(Deficiency) of Revenues over Expenditures	**(196)**	**6,951**	**2,871**	**465**	**596**	**(500)**	**(500)**	**(500)**	**(500)**	**(500)**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
OMVI EDUCATION AND ENFORCEMENT FUND - 227

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Fund Balance January 1st	7,673	7,477	14,428	17,299	17,764	18,360	17,860	17,360	16,860	16,360
Fund Balance December 31st	7,477	14,428	17,299	17,764	18,360	17,860	17,360	16,860	16,360	15,860
Reserve for Encumbrances	545	-	-	-	-	-				
Unencumbered Cash 12/31	6,932	14,428	17,299	17,764	18,360	17,860	17,360	16,860	16,360	15,860
Minimum Target Fund Balance										
25% of Operation Expenditures	175	149	(2)	-	-	250	250	250	250	250
Amount Over/(Under) Target	6,757	14,279	17,301	17,764	18,360	17,610	17,110	16,610	16,110	15,610

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
OMVI E & E									
227.212.5111	FULL TIME	574			0	0		-	0.00%
227.212.5121	PENSION	112			0	0		-	0.00%
227.212.5122	WORKERS COMP	7	9	-7	0	0		-	0.00%
227.212.5123	HEALTH INSURANCE				0	0		-	0.00%
227.212.5124	LIFE INSURANCE				0	0		-	0.00%
227.212.5125	MEDICARE	8			0	0		-	0.00%
	TOTAL PERSONNEL SERVICES	701	9	-7	0	0	0	-	**0.00%**
227.212.5321	OFFICE SUPPLIES				0	0		-	0.00%
227.212.5323	TECHNICAL SUPPLIES	-	586	-	-	-	1,000	-	0.00%
	TOTAL OPERATION AND MAINT	-	**595**	**(7)**	-	-	**1,000**	-	**0.00%**
	TOTAL OMVI E & E FUND	**701**	**595**	**(7)**	-	-	**1,000**	-	**0.00%**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
OMVI INDIGENT FUND - 228

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Revenues:										
State Shared Revenue										
OMVI Fines (Indigent)	25,790	26,920	31,591	43,815	42,312	35,000	35,000	35,000	35,000	35,000
Total Operating Revenues	**25,790**	**26,920**	**31,591**	**43,815**	**42,312**	**35,000**	**35,000**	**35,000**	**35,000**	**35,000**
Expenditures:										
Court	36,722	16,777	5,984	-	-	48,500	20,000	20,000	20,000	20,000
Total Operating Expenditures	**36,722**	**16,777**	**5,984**	**-**	**-**	**48,500**	**20,000**	**20,000**	**20,000**	**20,000**
Total Operating Revenues Over/(Under) Operating Expenditures	**(10,932)**	**10,143**	**25,607**	**43,815**	**42,312**	**(13,500)**	**15,000**	**15,000**	**15,000**	**15,000**
Other Financing Sources/(Uses)										
Capital Outlay										
Total Other Financing Sources/(Uses)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Excess/(Deficiency) of Revenues over Expenditures	**(10,932)**	**10,143**	**25,607**	**43,815**	**42,312**	**(13,500)**	**15,000**	**15,000**	**15,000**	**15,000**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
OMVI INDIGENT FUND - 228

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Fund Balance January 1st	162,586	151,654	161,797	187,404	231,219	273,532	260,032	275,032	290,032	305,032
Fund Balance December 31st	151,654	161,797	187,404	231,219	273,532	260,032	275,032	290,032	305,032	320,032
Reserve for Encumbrances	1,422	-	-	-	-	-				
Unencumbered Cash 12/31	150,232	161,797	187,404	231,219	273,532	260,032	275,032	290,032	305,032	320,032

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
OMVI INDIGENT FUND									
228.511.5234	HEALTH AND MEDICAL SERVICES	36,722	16,777	5,984	-	-	50,000	-	0.00%
	TOTAL OPERATION AND MAINT	**36,722**	**16,777**	**5,984**	**-**	**-**	**50,000**	**-**	**0.00%**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
COMPUTER LEGAL RESEARCH FUND - 229

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Revenues:										
Intergovernmental										
Fines and Forfeitures	135,794	146,745	112,285	117,923	106,115	120,000	120,000	120,000	120,000	120,000
Other	1,378	516	4,399							
Total Operating Revenues	**137,172**	**147,261**	**116,684**	**117,923**	**106,115**	**120,000**	**120,000**	**120,000**	**120,000**	**120,000**
Expenditures:										
Court	137,872	123,834	104,984	113,906	78,491	147,799	156,050	160,800	165,600	171,250
Total Operating Expenditures	**137,872**	**123,834**	**104,984**	**113,906**	**78,491**	**147,799**	**156,050**	**160,800**	**165,600**	**171,250**
Total Operating Revenues Over/(Under) Operating Expenditures	**(700)**	**23,427**	**11,700**	**4,017**	**27,625**	**(27,799)**	**(36,050)**	**(40,800)**	**(45,600)**	**(51,250)**
Other Financing Sources/(Uses)										
Capital Outlay	(3,437)	(4,817)	(43,491)	(27,886)	(10,381)	(61,060)	(8,000)	(8,000)	(12,500)	-
Total Other Financing Sources/(Uses)	**(3,437)**	**(4,817)**	**(43,491)**	**(27,886)**	**(10,381)**	**(61,060)**	**(8,000)**	**(8,000)**	**(12,500)**	**-**
Excess/(Deficiency) of Revenues over Expenditures	**(4,137)**	**18,610**	**(31,791)**	**(23,869)**	**17,244**	**(88,859)**	**(44,050)**	**(48,800)**	**(58,100)**	**(51,250)**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
COMPUTER LEGAL RESEARCH FUND - 229

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Fund Balance January 1st	147,450	143,313	161,923	130,132	106,263	123,507	34,649	(9,401)	(58,201)	(116,301)
Fund Balance December 31st	143,313	161,923	130,132	106,263	123,507	34,649	(9,401)	(58,201)	(116,301)	(167,551)
Reserve for Encumbrances	13,880	43,737	31,552	7,679	2,867	20,500	20,500	20,500	20,500	20,500
Unencumbered Cash 12/31	129,433	118,186	98,580	98,585	120,640	14,149	(29,901)	(78,701)	(136,801)	(188,051)

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
COMPUTER LEGAL RESEARCH FUND									
229.151.5111	FULL TIME WAGES	50,411	51,578	52,420	58,163	29,955	22,560	(7,395)	-24.69%
229.151.5112	PART TIME WAGES	1,899	4,018	4,127	-	-	5,350	5,350	0.00%
229.151.5117	OVERTIME		-	-	-	26	-	(26)	-100.00%
229.151.5121	PENSION	7,263	7,285	7,952	5,811	4,103	3,900	(203)	-4.95%
229.151.5122	WORKERS COMPENSATION	633	670	578	322	291	2,050	1,759	603.33%
229.151.5123	HEALTH INSURANCE	6,047	7,316	8,257	7,816	8,502	7,939	(563)	-6.62%
229.151.5124	LIFE INSURANCE	88	90	90	60	17	100	83	474.71%
229.151.5125	MEDICARE	656	649	713	834	409	400	(9)	-2.21%
229.151.5126	RETIREMENTS					-	-		
	TOTAL PERSONNEL SERVICES	**66,997**	**71,606**	**74,137**	**73,006**	**43,304**	**42,299**	**(1,005)**	**-2.32%**
229.151.5225	EQUIPMENT LEASE	10,492	10,485	12,101	11,176	10,877	16,000	3,212	25.12%
229.151.5237	DATA PROCESSING SERVICES	2,217	16,122	3,100	3,954	3,820	35,000	19,000	118.75%
229.151.5241	EDUCATION AND TRAINING FEES	-	-	-	-	-	1,000	-	0.00%
229.151.5251	SUBSCRIPTIONS, PUBLICATIONS	920	600	600	5,513	5,689	8,000	2,540	46.52%
229.151.5252	PRINTING AND REPRODUCTION	1,467	2,179	-	-	461	1,000	(1,000)	-50.00%
229.151.5269	OTHER PROFESSIONAL SERVICES	43,441	9,385	3,830	3,143	530	31,800	26,800	536.00%
229.151.5272	EQUIPMENT MAINTENANCE	3,653	1,429	2,374	4,809	5,403	7,500	-	0.00%
229.151.5321	OFFICE SUPPLIES	5,407	3,653	4,530	4,337	4,511	4,500	-	0.00%
229.151.5323	TECHNICAL SUPPLIES	3,278	8,375	4,312	7,968	3,896	4,000	-	0.00%
	TOTAL OPERATION AND MAINT	**70,875**	**52,228**	**30,847**	**40,900**	**35,187**	**108,800**	**50,552**	**86.79%**
229.151.5511	OFFICE FURNITURE AND EQUIPMENT	3,437	4,817	8,167	27,356	3,542	61,060	58,060	1935.33%
229.151.5512	MACHINERY & SERVICE EQUIPMENT	-	-	-	-	-		-	0.00%
229.151.5513	COMMUNICATIONS EQUIPMENT	-	-	35,324	530	6,839	-	-	0.00%
229.151.5533	IMPROVEMENTS	-	-	-	-	-		-	0.00%
	TOTAL CAPITAL	**3,437**	**4,817**	**43,491**	**27,886**	**10,381**	**61,060**	58,060	**1935.33%**
	TOTAL COMPUTER LGL RESRCH FUND	**141,309**	**128,651**	**148,475**	**141,792**	**88,872**	**212,159**	**107,607**	**102.92%**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
INDIGENT DRIVERS IAM FUND - 230

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Revenues:										
Monitoring Fees	19,497	19,664	11,203	9,065	5,945	15,000	15,000	15,000	15,000	15,000
Other										
Total Operating Revenues	**19,497**	**19,664**	**11,203**	**9,065**	**5,945**	**15,000**	**15,000**	**15,000**	**15,000**	**15,000**
Expenditures:										
Court	10,167	7,246	1,691	2,589	1,587	19,400	18,800	18,200	17,700	17,200
Total Operating Expenditures	**10,167**	**7,246**	**1,691**	**2,589**	**1,587**	**19,400**	**18,800**	**18,200**	**17,700**	**17,200**
Total Operating Revenues Over/(Under) Operating Expenditures	**9,330**	**12,418**	**9,512**	**6,476**	**4,358**	**(4,400)**	**(3,800)**	**(3,200)**	**(2,700)**	**(2,200)**
Fund Balance January 1st	138,727	148,057	160,475	169,987	176,463	180,821	176,421	172,621	169,421	166,721
Fund Balance December 31st	148,057	160,475	169,987	176,463	180,821	176,421	172,621	169,421	166,721	166,721
Reserve for Encumbrances	533	1,405	2,715	3,126	3,277					
Unencumbered Cash 12/31	147,524	159,070	167,272	173,337	177,544	176,421	172,621	169,421	166,721	166,721

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
INDIGENT DRIVERS IAM FUND									
230.151.5325	HEALTH AND MEDICAL SERVICES	10,167	7,246	1,691	2,589	1,587	20,000	-	0.00%
	TOTAL OPERATION AND MAINT	**10,167**	**7,246**	**1,691**	**2,589**	**1,587**	**20,000**	-	**0.00%**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
POLICE CPT FUND - 233

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Revenues:										
Intergovermental	-		-		16,548					
Other										
Total Operating Revenues	-	-	-	-	**16,548**	-	-	-	-	-
Expenditures:										
Police	829	12,072	-	-	-	-	-	-	-	-
Total Operating Expenditures	**829**	**12,072**	-	-	-	-	-	-	-	-
Total Operating Revenues Over/(Under) Operating Expenditures	**(829)**	**(12,072)**	-	-	**16,548**	-	-	-	-	-
Other Financing Sources/(Uses)										
Advance In			-							
Advance Out	-		-							
Loan Proceeds	-		-							
Capital Outlay	-									
Total Other Financing Sources/(Uses)	-	-	-	-	-	-	-	-	-	-
Excess/(Deficiency) of Revenues over Expenditures	**(829)**	**(12,072)**	-	-	**16,548**	-	-	-	-	-
Fund Balance January 1st	20,940	20,111	8,039	8,039	8,039	24,587	24,587	24,587	24,587	24,587
Fund Balance December 31st	20,111	8,039	8,039	8,039	24,587	24,587	24,587	24,587	24,587	24,587
Reserve for Encumbrances	1,990									
Unencumbered Cash 12/31	18,121	8,039	8,039	8,039	24,587	24,587	24,587	24,587	24,587	24,587

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
POLICE CPT FUND									
233.211.5111	FULL TIME				0	0		-	0.00%
233.211.5121	PENSION				0	0		-	0.00%
233.211.5122	WORKERS COMP				0	0		-	0.00%
233.211.5123	HEALTH INSURANCE				0	0		-	0.00%
233.211.5124	LIFE INSURANCE				0	0		-	0.00%
233.211.5125	MEDICARE				0	0		-	0.00%
233.212.5111	FULL TIME				0	0		(16,458)	-100.00%
233.212.5121	PENSION				0	0		-	0.00%
233.212.5122	WORKERS COMP				0	0		-	0.00%
233.212.5123	HEALTH INSURANCE				0	0		(29,955)	-100.00%
233.212.5124	LIFE INSURANCE				0	0		-	0.00%
233.212.5125	MEDICARE				0	0		(26)	-100.00%
	TOTAL PERSONNEL SERVICES				**0**	**0**	**0**	**-**	**0.00%**
233.211.5241	TRAINING & EDUCATION	-	349	-	-	-		-	0.00%
233.212.5241	TRAINING & EDUCATION	829	9,161	-	-	-		-	0.00%
233.231.5241	TRAINING & EDUCATION	-	2,562	-	-	-		-	0.00%
	TOTAL OPERATION AND MAINT	**829**	**12,072**	**-**	**-**	**-**	**-**	**-**	**0.00%**

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
CARES ACT FUND									
236.191.5910	TRANSFERS OUT	-	-	12,275	-	-		-	0.00%
	TOTAL OPERATION AND MAINT	**-**	**-**	**12,275**	**-**	**-**	**-**	**-**	**0.00%**

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
LOCAL CORONAVIRUS RELIEF FUND									
237.000.5111	FULL TIME WAGES			715,365		-		-	0.00%
237.000.5269	OTHER SERVICES	-	-	4,067	-	-		-	0.00%
237.000.5323	TECHNICAL SUPPLIES	-	-	18,204	-	-		-	0.00%
237.000.5334	FACILITIES SUPPLIES	-	-	92,635	-	-		-	0.00%
237.000.5339	EQUIPMENT PARTS & SUPPLIES	-	-	37,942	-	-		-	0.00%
237.191.5910	TRANSFERS OUT	-	-	-	-	-		-	0.00%
	TOTAL OPERATION AND MAINT	**-**	**-**	**868,213**	**-**	**-**	**-**	**-**	**0.00%**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
American Rescue Plan Act Fund - 238

Description	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Revenues:							
Intergovermental	785,476	791,747					
Other			-	-	-	-	-
Total Operating Revenues	**785,476**	**791,747**	-	-	-	-	-
Expenditures:							
All departments	157,921	49,849	-	-	-	-	-
Total Operating Expenditures	**157,921**	**49,849**	-	-	-	-	-
Total Operating Revenues Over/(Under) Operating Expenditures	**627,555**	**741,898**	-	-	-	-	-
Other Financing Sources/(Uses)							
Advance In							
Advance Out							
Loan Proceeds							
Capital Outlay	(500)	(574,043)	-	-	-	-	-
Total Other Financing Sources/(Uses)	**(500)**	**(574,043)**	-	-	-	-	-
Excess/(Deficiency) of Revenues over Expenditures	**627,055**	**167,855**	-	-	-	-	-
Fund Balance January 1st	-	627,055	794,910	794,910	794,910	794,910	794,910
Fund Balance December 31st	627,055	794,910	794,910	794,910	794,910	794,910	794,910
Reserve for Encumbrances	129,040	511,745					
Unencumbered Cash 12/31	498,015	283,165	794,910	794,910	794,910	794,910	794,910

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
AMERICAN RESCUE PLAN ACT									
238.211.5111	FULL TIME WAGES				3,190	-		-	0.00%
238.211.5121	PENSION				373	-		-	0.00%
238.211.5124	LIFE INSURANCE				-	-		-	0.00%
238.211.5125	MEDICARE				57	-		-	0.00%
238.212.5111	FULL TIME WAGES				22,297	-		-	0.00%
238.212.5121	PENSION				2,708	-		-	0.00%
238.212.5124	LIFE INSURANCE				-	-		-	0.00%
238.212.5125	MEDICARE				396	-		-	0.00%
238.221.5111	FULL TIME WAGES				10,456	-		-	0.00%
238.221.5112	PART TIME WAGES				17,000	-		-	0.00%
238.221.5121	PENSION				1,168	-		-	0.00%
238.221.5124	LIFE INSURANCE				-	-		-	0.00%
238.221.5125	MEDICARE				185	-		-	0.00%
238.231.5111	FULL TIME WAGES				4,816	-		-	0.00%
238.231.5121	PENSION				432	-		-	0.00%
238.231.5124	LIFE INSURANCE				-	-		-	0.00%
238.231.5125	MEDICARE				84	-		-	0.00%
	TOTAL PERSONNEL SERVICES				**63,161**	**-**	**-**	-	0.00%
238.121.5269	OTHER SERVICES				87,500	35,000		(15,000)	-100.00%
238.212.5344	PROTECTIVE EQUIPMENT				-	2,115		-	0.00%
238.221.5339	EQUIPMENT PARTS & SUPPLIES					-		-	0.00%
238.221.5343	PROTECTIVE CLOTHING				2,306	734		(5,000)	-100.00%
238.420.5339	EQUIPMENT PARTS & SUPPLIES				-	12,000		-	0.00%
238.433.5323	TECHNICAL SUPPLIES				-	-		-	0.00%
238.433.5334	FACILITIES SUPPLIES				-	-		-	0.00%
238.433.5339	EQUIPMENT PARTS & SUPPLIES				4,954	-		(45,000)	-100.00%
238.473.5334	FACILITIES SUPPLIES				-	-		-	0.00%
238.450.5339	EQUIPMENT PARTS & SUPPLIES				-	-		-	0.00%
	TOTAL OPERATION AND MAINT				**94,760**	**49,849**	**-**	(29,760)	-45.79%
238.420.5512	RECREATIONAL EQUIPMENT				-	-		(675,000)	-100.00%
238.420.5532	BUILDING IMPROVEMENTS				-	247,888		(75,000)	-100.00%
238.460.5532	BUILDING AND IMPROVEMENTS					29,753		-	0.00%
238.473.5532	BUILDING AND IMPROVEMENTS				500	76,050		-	0.00%
238.191.5533	IMPROVEMENTS				-	220,352		(320,475)	-100.00%
	TOTAL CAPITAL				**500**	**574,043**	-		
238.191.5910	TRANSFERS OUT				-			-	0.00%
	TOTAL				**158,421**	**623,892**	**-**		

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
FEMA SPECIAL REVENUE FUND									
241.191.5910	TRANSFERS OUT	-	-	62,702	-	3,240		(3,240)	-100.00%
	TOTAL OPERATION AND MAINT	**-**	**-**	**62,702**	**-**	**3,240**	**-**	**(3,240)**	**-100.00%**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
STORMWATER FUND - 242

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Revenues:										
Intergovernmental	-	-	13,363	-	27,315	41,000	-	-	-	-
Charges for Services	290,464	316,048	286,165	289,406	290,655	370,000	458,372	575,156	713,941	895,322
Other										
Total Operating Revenues	**290,464**	**316,048**	**299,528**	**289,406**	**317,971**	**411,000**	**458,372**	**575,156**	**713,941**	**895,322**
Expenditures:										
Public Works	167,703	204,580	190,192	187,857	197,861	366,988	376,880	395,969	409,200	433,449
Total Operating Expenditures	**167,703**	**204,580**	**190,192**	**187,857**	**197,861**	**366,988**	**376,880**	**395,969**	**409,200**	**433,449**
Total Operating Revenues Over/(Under) Operating Expenditures	**122,761**	**111,468**	**109,336**	**101,549**	**120,109**	**44,012**	**81,492**	**179,187**	**304,741**	**461,873**
Other Financing Sources/(Uses)										
Transfers In			5,176	-	324	-	-	-	-	-
Bond Anticipation Notes										
Lease Payments - Principal	(13,722)	(3,483)								
Lease Payments - Interest	(265)	(14)								
Capital Outlay	(170,884)	(181,787)	(189,720)	(27,849)	(65,318)	(220,578)	(18,000)	(25,900)	(17,000)	(74,000)
OPWC - Principal	(821)	(821)	(410)	(14,064)	(10,203)	(11,570)	(111,570)	(108,378)	(105,187)	(105,187)
Total Other Financing Sources/(Uses)	**(185,692)**	**(186,105)**	**(184,954)**	**(41,913)**	**(75,197)**	**(232,148)**	**(129,570)**	**(134,278)**	**(122,187)**	**(179,187)**
Excess/(Deficiency) of Revenues over Expenditures	**(62,931)**	**(74,637)**	**(75,618)**	**59,636**	**44,912**	**(188,136)**	**(48,078)**	**44,909**	**182,554**	**282,686**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
STORMWATER FUND - 242

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Fund Balance January 1st	571,641	508,710	434,073	358,455	418,091	463,003	274,867	226,789	271,698	454,252
Fund Balance December 31st	508,710	434,073	358,455	418,091	463,003	274,867	226,789	271,698	454,252	736,938
Reserve for Encumbrances	63,893	30,388	47,839	91,596	187,373	100,000	100,000	100,000	100,000	100,000
Unencumbered Cash 12/31	444,817	403,685	310,616	326,495	275,630	174,867	126,789	171,698	354,252	636,938
Minimum Target Fund Balance										
25% of Operation Expenditures	41,926	51,145	47,548	46,964	49,465	91,747	94,220	98,992	102,300	108,362
Amount Over/(Under) Target	402,891	352,540	263,068	279,530	226,165	83,120	32,569	72,705	251,952	528,576

STORMWATER FUND		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
242.340.5111	FULL TIME WAGES	100,156	100,717	102,702	110,779	90,915	203,357	112,442	123.68%
242.340.5112	PART TIME WAGES						2,020		
242.340.5117	OVERTIME	83	-	-	9	137	-	(137)	-100.00%
242.340.5121	PENSION	13,749	14,054	14,865	15,459	12,188	28,470	16,282	133.58%
242.340.5122	WORKERS COMP	1,290	1,124	1,113	988	820	2,450	1,630	198.75%
242.340.5123	HEALTH INSURANCE	23,985	31,120	33,281	30,301	38,289	72,440	34,150	89.19%
242.340.5124	LIFE INSURANCE	258	272	271	276	218	350	132	60.36%
242.340.5125	MEDICARE	1,378	1,390	1,471	1,656	1,395	3,100	1,705	122.18%
242.340.5129	RETIREMENTS	-	-	-	2,886	8,873	5,702	(3,171)	-35.74%
	TOTAL PERSONNEL SERVICES	**140,899**	**148,677**	**153,703**	**162,353**	**152,836**	**317,888**	**163,032**	**106.67%**
242.340.5211	POSTAGE	3,456	4,572	3,167	3,383	4,971	5,000	-	0.00%
242.340.5222	EQUIPMENT RENTAL	616	340	1,246	340	2,928	2,000	-	0.00%
242.340.5236	STATE/LOCAL FEE, PERMITS, LICS	1,177	1,136	1,216	1,363	1,161	1,500	200	15.38%
242.340.5237	DATA PROCESSING			-	-	-		-	0.00%
242.340.5239	OTHER SERVICES	4,981	26,796	2,450	-	350	8,000	(12,000)	-60.00%
242.340.5252	PRINTING & REPRODUCTION	1,084	1,499	1,867	1,796	1,616	2,000	-	0.00%
242.340.5272	EQUIPMENT MAINTENANCE	1,000	-	809	-	1,000	1,000	-	0.00%
242.340.5274	VEHICLE MAINTENANCE	2,213	-	2,052	1,241	4,759	3,000	500	20.00%
242.340.5311	GAS & OIL	4,894	6,023	4,793	8,146	5,930	7,200	2,400	50.00%
242.340.5312	VEHICLE PARTS & SUPPLIES	3,057	1,900	2,631	3,000	3,000	3,000	-	0.00%
242.340.5323	TECHNICAL SUPPLIES		832	-	-	-	500	-	0.00%
242.340.5336	SIGN PARTS, PAINT & SUPPLIES	2,843	10,592	14,911	4,084	17,343	15,000	-	0.00%
242.340.5339	EQUIPMENT PARTS & SUPPLIES	1,483	1,498	647	1,550	1,242	1,500	-	0.00%
242.340.5341	UNIFORM RENTAL & LAUNDRY		700	700	600	726	850	-	0.00%
242.340.5490	REFUNDS	-	15	-	-	-	100	-	0.00%
	TOTAL O&M	**26,804**	**55,903**	**36,489**	**25,503**	**45,026**	**50,650**	**(8,900)**	**-14.95%**
242.340.5511	OFFICE FURNITURE AND EQUIPMENT	312	369	410	491	-	1,078	1,078	0.00%
242.340.5512	MACHINERY & SERVICE EQUIPMENT	92,749	7,339	25,939	-	7,204	6,000	(2,000)	-25.00%
242.340.5521	VEHICLES	77,123	3,926	-	6,456	-	137,500	115,500	525.00%
242.340.5545	STORMWATER		117,390	163,371	20,902	7,493		-	0.00%
								-	0.00%
242.332.5545	STORMWATER - OPWC	700	52,763	0	-	50,622	76,000	(45,600)	-37.50%
	TOTAL CAPITAL EXPENDITURES	**170,884**	**181,787**	**189,720**	**27,849**	**65,318**	**220,578**	**68,978**	**45.50%**
242.330.5815	LEASE PRINCIPAL	13,722	3,483	-	-	-		-	0.00%
242.330.5833	LEASE INTEREST	265	14	-	-	-		-	0.00%
242.332.5850	LOAN PRINCIPAL	821	821	410	14,064	10,203	11,570	(820)	-6.62%
TOTAL DEBT		**14,808**	**4,318**	**410**	**14,064**	**10,203**	**11,570**	**(820)**	**-6.62%**
	TOTAL EXPENDITURES	**353,395**	**390,685**	**380,322**	**229,769**	**273,383**	**600,686**	**222,290**	**59.06%**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
ONEOHIO OPIOID SETTLEMENT FUND - 244

Description	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Revenues:						
State Grants	8,360					
Total Operating Revenues	8,360					
Expenses:						
	-					
Total Operating Expenses	-					
Excess/(Deficiency) of Revenues over Expenditures	**8,360**	-	-			
Fund Balance January 1st	(0)	8,360	8,360	8,360	8,360	8,360
Fund Balance December 31st	8,360	8,360	8,360	8,360	8,360	8,360
Reserve for Encumbrances						
Unencumbered Cash 12/31	8,360	8,360	8,360	8,360	8,360	8,360
Minimum Target Fund Balance						
40% of Operation Expenditures	-	-	-	-	-	0
Amount Over/(Under) Target	8,360	8,360	8,360	8,360	8,360	8,360

	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
ONEOHIO OPIOID SETTLEMENT FUND				
			-	0.00%
TOTAL OPERATION AND MAINT	-	-	-	**0.00%**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
JOB CREATION AND REVITALIZATION FUND - 245

Description	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Revenues:						
Construction Permits	554,272	200,000	200,000	200,000	200,000	200,000
Electrical Permits	20,501	18,000	18,000	18,000	18,000	18,000
Land Development Fees	4,300	3,500	3,500	3,500	3,500	3,500
Other Permits and Fees	-	3,500	3,500	3,500	3,500	3,500
Miscellaneous Revenue	-	-	-	-	-	-
Rental Income	-	-	-	-	-	-
Transfers In	2,145,136	-	-	-	-	-
Total Operating Revenues	2,724,209	225,000	225,000	225,000	225,000	225,000
Expenses:						
Consultant Services	-	(200,000)				
Capital Outlay		(1,000,000)	-	-	-	-
Total Operating Expenses	-	(1,200,000)	-	-	-	-
Excess/(Deficiency) of Revenues over Expenditures	**2,724,209**	**(975,000)**	**225,000**	**225,000**	**225,000**	**225,000**
Fund Balance January 1st	(0)	2,724,208	1,749,208	1,974,208	2,199,208	2,424,208
Fund Balance December 31st	2,724,208	1,749,208	1,974,208	2,199,208	2,424,208	2,649,208
Reserve for Encumbrances						
Unencumbered Cash 12/31	2,724,208	1,749,208	1,974,208	2,199,208	2,424,208	2,649,208
Minimum Target Fund Balance						
40% of Operation Expenditures	-	-	-	-	-	0
Amount Over/(Under) Target	2,724,208	1,749,208	1,974,208	2,199,208	2,424,208	2,649,208

		2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
JOB CREATION AND REVITALIZATION FUND					
245.191.5235	CONSULTANT SERVICES	-	200,000	(450,000)	-69.23%
245.191.5531	LAND		500,000		
245.191.5532	BUILDINGS & IMPROVEMENTS		500,000		
	TOTAL OPERATION AND MAINT	**-**	**1,200,000**	**550,000**	**84.62%**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
INFASTRUCTURE FUND - 250

Description	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Revenues:						
Infastructure Fee	734,204					
Transfers In	-					
Total Operating Revenues	734,204					
Expenses:						
	-					
Total Operating Expenses	-					
Excess/(Deficiency) of Revenues over Expenditures	**734,204**	-	-			
Fund Balance January 1st	(0)	734,204	734,204	734,204	734,204	734,204
Fund Balance December 31st	734,204	734,204	734,204	734,204	734,204	734,204
Reserve for Encumbrances						
Unencumbered Cash 12/31	734,204	734,204	734,204	734,204	734,204	734,204
Minimum Target Fund Balance						
40% of Operation Expenditures	-	-	-	-	-	0
Amount Over/(Under) Target	734,204	734,204	734,204	734,204	734,204	734,204

INFRASTRUCTURE FUND	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
			-	0.00%
TOTAL OPERATION AND MAINT	**-**	**-**	**-**	**0.00%**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
COURT PROJECTS SPECIAL REVENUE FUND - 251

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Revenues:										
Fines and Forfeitures	121,789	133,861	106,206	109,227	98,893	120,000	120,000	120,000	120,000	120,000
Other	1,320	1,516	6,863							
Total Operating Revenues	**123,109**	**135,377**	**113,069**	**109,227**	**98,893**	**120,000**	**120,000**	**120,000**	**120,000**	**120,000**
Expenditures:										
Court	122,452	116,054	126,329	108,971	113,425	152,118	156,450	160,400	164,450	169,150
Total Operating Expenditures	**122,452**	**116,054**	**126,329**	**108,971**	**113,425**	**152,118**	**156,450**	**160,400**	**164,450**	**169,150**
Total Operating Revenues Over/(Under) Operating Expenditures	**657**	**19,323**	**(13,260)**	**256**	**(14,532)**	**(32,118)**	**(36,450)**	**(40,400)**	**(44,450)**	**(49,150)**
Excess/(Deficiency) of Revenues over Expenditures	**657**	**19,323**	**(13,260)**	**256**	**(14,532)**	**(32,118)**	**(36,450)**	**(40,400)**	**(44,450)**	**(49,150)**
Fund Balance January 1st	9,346	10,003	29,326	16,066	16,321	1,789	(30,328)	(66,778)	(107,178)	(151,628)
Fund Balance December 31st	10,003	29,326	16,066	16,321	1,789	(30,328)	(66,778)	(107,178)	(151,628)	(200,778)
Reserve for Encumbrances	-	-	-	-	-	-				
Unencumbered Cash 12/31	10,003	29,326	16,066	16,321	1,789	(30,328)	(66,778)	(107,178)	(151,628)	(200,778)

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
COURT SPECIAL PROJECTS									
251.151.5111	FULL TIME WAGES	56,702	58,920	55,903	59,622	63,561	66,230	2,669	4.20%
251.151.5112	PART TIME WAGES	38,113	25,000	36,254	15,383	22,691	53,050	30,359	133.80%
251.151.5121	PENSION	11,388	11,611	13,264	14,230	12,075	16,700	4,625	38.30%
251.151.5122	WORKERS COMP	1,523	1,305	1,126	1,072	830	2,250	1,420	171.20%
251.151.5123	HEALTH INSURANCE	13,417	17,961	18,296	17,014	12,891	12,038	(854)	-6.62%
251.151.5124	LIFE INSURANCE	142	145	145	145	145	150	5	3.31%
251.151.5125	MEDICARE	1,167	1,112	1,341	1,505	1,232	1,700	468	37.99%
	TOTAL COURT SPECIAL PROJECTS	**122,452**	**116,054**	**126,329**	**108,972**	**113,425**	**152,118**	**38,693**	**34.11%**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
EMPLOYEE RETIREMENT RESERVE FUND - 255

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Revenues:										
Other										
Total Operating Revenues	-	-	-	-	-	-	-	-	-	-
Expenditures:										
City Manager		49,805	-		-	46,555				
Information Technology										
Legal										
Finance		15,210	24,845			2,854				38,820
Tax									31,196	39,668
Court		-		16,684			43,526	52,533	28,531	
Police	81,660	42,029	18,207	61,212		217,610	144,882	121,307	119,700	48,839
Fire	48,269			37,163		51,543	121,672			
Engineering/Public Works	4,687	20,359	-	38,073	69,364	7,120	30,543	92,729		18,723
Parks and Recreation	56,382		19,415		13,717	23,487	42,250	19,612	31,515	
Total Operating Expenditures	**190,998**	**127,403**	**62,467**	**153,132**	**83,081**	**349,170**	**382,873**	**286,181**	**210,942**	**146,050**
Total Operating Revenues Over/(Under) Operating Expenditures	**(190,998)**	**(127,403)**	**(62,467)**	**(153,132)**	**(83,081)**	**(349,170)**	**(382,873)**	**(286,181)**	**(210,942)**	**(146,050)**
Other Financing Sources/(Uses)										
Transfers In	175,000	275,000	150,000	225,000	256,000	325,000	400,000	325,000	275,000	200,000
Total Other Financing Sources/(Uses)	**175,000**	**275,000**	**150,000**	**225,000**	**256,000**	**325,000**	**400,000**	**325,000**	**275,000**	**200,000**
Excess/(Deficiency) of Revenues over Expenditures	**(15,998)**	**147,597**	**87,533**	**71,868**	**172,919**	**(24,170)**	**17,127**	**38,819**	**64,058**	**53,950**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
EMPLOYEE RETIREMENT RESERVE FUND - 255

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Fund Balance January 1st	256,044	240,046	387,643	475,176	547,044	719,963	695,793	712,921	751,740	815,798
Fund Balance December 31st	240,046	387,643	475,176	547,044	719,963	695,793	712,921	751,740	815,798	869,748
Reserve for Encumbrances	-	-	-	-	-	-	-	-	-	-
Unencumbered Cash 12/31	240,046	387,643	475,176	547,044	719,963	695,793	712,921	751,740	815,798	869,748
Minimum Target Fund Balance	166,667	250,000	333,333	416,667	500,000	500,000	550,000	600,000	650,000	700,000
Amount Over/(Under) Target	73,379	137,643	141,843	130,377	219,963	195,793	162,921	151,740	165,798	169,748

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
EMPLOYEE RETIREMENT RESERVE									
255.000.5420	CONTINGENCY	-	-			-		-	0.00%
255.121.5111	FULL TIME WAGES	-	49,093		-	-	46,555	46,555	0.00%
255.121.5112	PART TIME WAGES	-	-		-	-		-	0.00%
255.121.5121	PENSION	-	-		-	-		-	0.00%
255.121.5125	MEDICARE	-	712		-	-		-	0.00%
TOTAL CITY MANAGER		**-**	**49,805**	**-**	**-**		**46,555**	**46,555**	**0.00%**
255.123.5111	FULL TIME WAGES	-	-		-	-		-	0.00%
255.123.5112	PART TIME WAGES	-	-		-	-		-	0.00%
255.123.5121	PENSION	-	-		-	-		-	0.00%
255.123.5125	MEDICARE	-	-		-	-		-	0.00%
TOTAL INFORMATION TECHNOLOGY		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
255.131.5111	FULL TIME WAGES	-	14,993	24,490	-	-	2,854	2,854	0.00%
255.131.5121	PART TIME WAGES	-	-			-		-	0.00%
255.131.5125	MEDICARE	-	217	355	-	-		-	0.00%
TOTAL FINANCE		**-**	**15,210**	**24,845**	**-**	**-**	**2,854**	**2,854**	**0.00%**
255.132.5111	FULL TIME WAGES	-	-		-	-		-	0.00%
255.132.5112	PART TIME WAGES	-	-		-	-		-	0.00%
255.132.5121	PENSION	-	-		-	-		-	0.00%
255.132.5125	MEDICARE	-	-			-		-	0.00%
TOTAL TAX		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
255.151.5111	FULL TIME WAGES	-	-	-	16,250	-		-	0.00%
255.151.5112	PART TIME WAGES	-	-		-	-		-	0.00%
255.151.5121	PENSION	-	-		198	-		-	0.00%
255.151.5125	MEDICARE	-	-		236	-		-	0.00%
TOTAL COURT		**-**	**-**	**-**	**16,684**	**-**	**-**	**-**	**0.00%**

EMPLOYEE RETIREMENT RESERVE

Account	Description	2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
255.181.5111	FULL TIME WAGES	-	-		-	-		-	0.00%
255.181.5121	PENSION	-	-		-	-		-	0.00%
255.181.5125	MEDICARE				0	-		-	0.00%
TOTAL PROSECUTOR		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
255.211.5111	FULL TIME WAGES	80,493			59,898	-		(4,521)	-100.00%
255.211.5112	PART TIME WAGES			17,947	0	-		-	0.00%
255.211.5121	PENSION				447	-		-	0.00%
255.211.5125	MEDICARE	1,167		260	867	-		-	0.00%
TOTAL POLICE ADMINISTRATION		**81,660**	**-**	**18,207**	**61,212**	**-**	**-**	**(4,521)**	**-100.00%**
255.212.5111	FULL TIME WAGES	-	41,176		-	-	217,611	25,574	13.32%
255.212.5121	PENSION	-	256		-	-		-	0.00%
255.212.5125	MEDICARE	-	-		-	-		-	0.00%
			597						
TOTAL POLICE OPERATIONS		**-**	**42,029**	**-**	**-**	**-**	**217,611**	**25,574**	**13.32%**
255.221.5111	FULL TIME WAGES	48,269			36,632	-	51,543	51,543	0.00%
255.221.5112	PART TIME WAGES	-	-		-	-		-	0.00%
255.221.5121	PENSION	-	-		-	-		-	0.00%
255.221.5125	MEDICARE	-	-		531	-		-	0.00%
255.221.5127	FICA	-	-		-	-		-	0.00%
TOTAL FIRE		**48,269**	**-**	**-**	**37,163**	**-**	**51,543**	**51,543**	**0.00%**
255.231.5111	FULL TIME WAGES	-	-		-	-		-	0.00%
255.231.5112	PART TIME WAGES	-	-		-	-		-	0.00%
255.231.5113	SEASONAL WAGES	-	-		-	-		-	0.00%
255.231.5121	PENSION	-	-		-	-		-	0.00%
255.231.5125	MEDICARE	-	-		-	-		-	0.00%

EMPLOYEE RETIREMENT RESERVE		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
TOTAL COMMUNICATIONS		-	-	-	-	-	-	-	**0.00%**
255.320.5111	FULL TIME WAGES	-	-		30,272	45,918		(46,128)	-100.00%
255.320.5112	PART TIME WAGES	-	-		-	-		-	0.00%
255.320.5121	PENSION	-	-		-	152		-	0.00%
255.320.5125	MEDICARE	-	-		439	666		-	0.00%
TOTAL ENGINEERING AND INSPECTION		-	-	-	**30,711**	**46,736**	-	**(46,128)**	**-100.00%**
255.330.5111	FULL TIME WAGES	4,620	-		7,216	22,182	7,121	(23,730)	-76.92%
255.330.5112	PART TIME WAGES	-	-		-	-		-	0.00%
255.330.5121	PENSION	-	-		42	124		-	0.00%
255.330.5125	MEDICARE	67	-		105	322		-	0.00%
TOTAL STREET MAINTENANCE AND REPAIR		**4,687**	-	-	**7,362**	**22,628**	**7,121**	**(23,730)**	**-76.92%**
255.340.5111	FULL TIME WAGES	-	-		-	-		-	0.00%
255.340.5121	PENSION	-	-		-	-		-	0.00%
255.340.5125	MEDICARE	-	-		-	-		-	0.00%
TOTAL STORMWATER		-	-	-	-	-	-	-	**0.00%**
255.410.5111	FULL TIME WAGES	-	-		-	-		-	0.00%
255.410.5112	PART TIME WAGES	-	-		-	-		-	0.00%
255.410.5121	PENSION	-	-		-	-		-	0.00%
255.410.5125	MEDICARE	-	-		-	-		-	0.00%
TOTAL PARKS AND RECREATION - ADMIN		-	-	-	-	-	-	-	**0.00%**
255.420.5111	FULL TIME WAGES	28,335	-		-	13,476		-	0.00%
255.420.5112	PART TIME WAGES	-	-		-	-		-	0.00%
255.420.5113	SEASONAL WAGES	-	-		-	-		-	0.00%
255.420.5121	PENSION	-	-		-	242		-	0.00%
255.420.5125	MEDICARE	411	-		-	-		-	0.00%
TOTAL PARKS AND RECREATION - PARKS		**28,746**	-	-	-	**13,717**	-	-	**0.00%**

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
EMPLOYEE RETIREMENT RESERVE									
255.430.5111	FULL TIME WAGES	-	-		-	-		-	0.00%
255.430.5112	PART TIME WAGES	-	-		-	-		-	0.00%
255.430.5113	SEASONAL WAGES	-	-		-	-		-	0.00%
255.430.5121	PENSION	-	-		-	-		-	0.00%
255.430.5125	MEDICARE	-	-		-	-		-	0.00%
TOTAL PARKS AND RECREATION - RECREATION		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
255.431.5111	FULL TIME WAGES	-	-		-	-		-	0.00%
255.431.5121	PENSION	-	-		-	-		-	0.00%
255.431.5125	MEDICARE	-	-		-	-		-	0.00%
TOTAL PARKS AND RECREATION - BASEBALL		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
255.432.5111	FULL TIME WAGES	-	-		-	-		-	0.00%
255.432.5121	PENSION	-	-		-	-		-	0.00%
255.432.5125	MEDICARE	-	-		-	-		-	0.00%
TOTAL PARKS AND RECREATION - SOCCER		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
255.433.5111	FULL TIME WAGES	13,818	-	17,223	-	-		-	0.00%
255.433.5112	PART TIME WAGES	-	-		-	-		-	0.00%
255.433.5121	PENSION	-	-		-	-		-	0.00%
255.433.5125	MEDICARE	-	-	250	-	-		-	0.00%
TOTAL PARKS AND RECREATION - REC CENTER		**13,818**	**-**	**17,473**	**-**	**-**	**-**	**-**	**0.00%**
255.440.5111	FULL TIME WAGES	-	-	1,914	-	-		-	0.00%
255.440.5121	PENSION	-	-		-	-		-	0.00%
255.440.5125	MEDICARE	-	-	28	-	-		-	0.00%
TOTAL PARKS AND RECREATION - CHP		**-**	**-**	**1,942**	**-**	**-**	**-**	**-**	**0.00%**
255.450.5111	FULL TIME WAGES	-	-		-	-		-	0.00%
255.450.5112	PART TIME WAGES	-	-		-	-		-	0.00%
255.450.5121	PENSION	-	-		-	-		-	0.00%
255.450.5125	MEDICARE	-	-		-	-		-	0.00%

EMPLOYEE RETIREMENT RESERVE		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
TOTAL PARKS AND RECREATION - SENIOR CENTER		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
255.460.5111	FULL TIME WAGES	13,818	-		-	-	23,488	23,488	0.00%
255.460.5112	PART TIME WAGES	-	-		-	-		-	0.00%
255.460.5121	PENSION	-	-		-	-		-	0.00%
255.460.5125	MEDICARE	-	-		-	-		-	0.00%
TOTAL PARKS AND RECREATION - BUILDING MAINTEI		**13,818**	**-**	**-**	**-**	**-**	**23,488**	**23,488**	**0.00%**
255.512.5111	FULL TIME WAGES	-	20,068		-	-		-	0.00%
255.512.5121	PENSION	-	-		-	-		-	0.00%
255.512.5125	MEDICARE	-	291		-	-		-	0.00%
TOTAL CITY GARAGE		**-**	**20,359**	**-**	**-**	**-**	**-**	**-**	**0.00%**
TOTAL PARKS & RECREATION		56,382						**-**	**0.00%**
TOTAL EMPLOYEE RETIREMENT RESERVE		**190,998**	**127,403**	**62,467**	**153,132**	**83,081**	**349,172**	**75,635**	**27.65%**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
CRISIS INTERVENTION TRAINING FUND - 260

Description	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Revenues:								
Intergovernmental	-	38,817	7,912	40,000				
Total Operating Revenues	-	38,817	7,912	40,000				
Expenses:								
Police	-	38,817	7,912	40,000				
Total Operating Expenses	-	38,817	7,912	40,000				
Excess/(Deficiency) of Revenues over Expenditures	-	(0)	-	-	-			
Fund Balance January 1st	-	-	(0)	(0)	(0)	(0)	(0)	(0)
Fund Balance December 31st	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Reserve for Encumbrances								
Unencumbered Cash 12/31	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Minimum Target Fund Balance								
40% of Operation Expenditures	-	-	-	-	-	-	-	-
Amount Over/(Under) Target	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)

		2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
CRISIS INTERVENTION TRAINING FUND							
260.212.5235	CONSULTANT SERVICES	-	38,817	7,912	40,000	(5,000)	-11.11%
	TOTAL	**-**	**38,817**	**7,912**	**40,000**	**(5,000)**	**-11.11%**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
CAPITAL IMPROVEMENT FUND - 325

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Revenues:										
Intergovernmental	-	-	-	34,999	-	-	2,136,703	-	-	-
Special Assessments	9,971	2,478	-	-	6,512	2,700	2,700	2,700	2,700	2,700
Reimbursements										
Other	36,639	26,916	48,425	122,622	127,774	149,000	691,586	-	-	-
Total Operating Revenues	**46,610**	**29,394**	**48,425**	**157,621**	**134,286**	**151,700**	**2,830,989**	**2,700**	**2,700**	**2,700**
Other Financing Sources/(Uses)										
Sales of Assets										
Refunds										
Transfers In	910,000	600,000	716,090	750,000	1,250,000	1,500,000	1,250,000	500,000	800,000	900,000
Transfers Out										
Lease Principal	(34,305)									
Lease Interest	(662)									
Capital Outlay:										
Council	-	(28,950)			(219,486)					
City Manager	(10,933)	(1,409)	(1,565)	(51,715)	(120,520)	(159,964)	(25,000)	-	(11,500)	-
Information Technology	(20,975)	(57,636)	(177,099)	(52,506)	(193,241)	(42,295)	(21,200)	(28,000)	(158,000)	(265,000)
Finance	(1,590)	(130,440)	(23,179)	(49,583)	(1,277)	(6,452)	-	-	(8,000)	-
Tax	(71,026)	(1,287)	(1,430)	(1,859)	(1,277)	(4,609)	-	-	(5,500)	-
Municipal Court	-	-	-	(34,999)	-	-	-	-	-	-
Prosecutor						(922)	-	-	(2,500)	-
Police - Admin	-	-	-	-	-	-	-	-	-	-
Police - Operations	-	-	-	-	-	-	-	-	-	-
Police - Communications	-	-	-	-	-	-	-	-	-	-
Fire	(11,000)	-	(7,500)	-	-	-	-	-	-	-

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
CAPITAL IMPROVEMENT FUND - 325

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Other Financing Sources/(Uses) (Continued)										
DES	(4,513)	(1,942)	(2,287)	(2,805)	(24,595)	(5,530)	-	-	(18,250)	(4,000)
Public Works	(118,076)	(56,963)	(151,140)	(303,163)	(138,927)	(4,693)	(3,523,875)	-	(4,000)	-
Parks and Recreation - Administration	(1,145)	(3,890)	(898)	(1,724)	(88,154)	(4,953)	-	-	(5,500)	-
Parks and Recreation - Parks	(64,109)	(236,327)	(167,026)	(129,317)	(58,838)	(1,178,000)	(288,500)	(225,000)	(280,000)	(285,000)
Parks and Recreation - Recreation	(26,353)	(2,432)	(500)	(501)	(7,590)	(1,229)	-	-	(2,500)	-
Parks and Recreation - Baseball	(5,782)	(4,372)	(4,061)	(196)	(14,244)	(5,308)	(10,000)	(4,500)	(1,500)	(16,000)
Parks and Recreation - Soccer	(4,711)	(1,000)	(9,437)	(196)	(4,395)	(308)	(15,000)	(4,500)	(1,500)	(6,000)
Parks and Recreation - Rec Center	(163,602)	(214,546)	(89,971)	(55,465)	(55,997)	(86,139)	(149,000)	(137,000)	(227,500)	(187,000)
Parks and Recreation - Cassel Hills Pool	(86,304)	(39,775)	(9,412)	(26,344)	(18,384)	(32,500)	(20,000)	(40,000)	(20,000)	-
Parks and Recreation - Senior Center	(374)	(38,864)	(11,621)	(11,162)	(23,058)	(127,477)	(12,000)	(14,000)	(4,000)	(20,000)
Parks and Recreation - Building Maintenance	(114,442)	(142,980)	(78,870)	(59,161)	(133,629)	(53,687)	(5,000)	(83,000)	(50,000)	(100,000)
City Garage										
Golf	-	-	-	-	-	-	-	-	-	-
Sewer										
Total Other Financing Sources/(Uses)	**170,098**	**(362,813)**	**(19,906)**	**(30,696)**	**146,388**	**(214,066)**	**(2,819,575)**	**(36,000)**	**(250)**	**17,000**
Excess/(Deficiency) of Revenues over Expenditures	**216,708**	**(333,419)**	**28,519**	**126,925**	**280,674**	**(62,366)**	**11,414**	**(33,300)**	**2,450**	**19,700**
Fund Balance January 1st	695,867	912,575	579,156	607,675	734,600	1,015,273	952,907	964,321	931,021	933,471
Fund Balance December 31st	912,575	579,156	607,675	734,600	1,015,273	952,907	964,321	931,021	933,471	953,171
Reserve for Encumbrances	564,182	393,472	351,628	484,550	923,460	400,000	400,000	400,000	400,000	400,000
Unencumbered Cash 12/31	348,393	185,684	256,047	250,050	91,813	552,907	564,321	531,021	533,471	553,171

CAPITAL PROJECTS FUND		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
COUNCIL									
325.111.5531	LAND		28,950		-	219,486		(250,000)	-100.00%
325.111.5544	OTHER CONSTRUCTION	-	-			-		-	0.00%
	TOTAL COUNCIL	**-**	**28,950**	**-**	**-**	**219,486**	**-**	**(250,000)**	**-100.00%**
CMO									
325.121.5514	INTANGIBLE ASSETS					-	150,000	-	0.00%
325.121.5420	CONTINGENCY	-	-		-	-		-	0.00%
325.121.5511	OFFICE FURNITURE AND EQUIP	10,933	1,409	1,565	51,715	2,482	9,964	8,064	424.42%
325.121.5533	IMPROVEMENTS					118,038		(150,000)	-100.00%
	TOTAL CMO	**10,933**	**1,409**	**1,565**	**51,715**	**120,520**	**159,964**	**8,064**	**2.67%**
IT									
325.123.5511	OFFICE FURNITURE AND EQUIP	20,975	57,636	177,099	52,506	10,168	42,295	38,095	907.02%
325.123.5513	COMMUNICATION EQUIPMENT	-	-		-	175,573		(209,066)	-100.00%
325.123.5533	IMPROVEMENTS					7,500		(7,500)	-100.00%
	TOTAL IT	**20,975**	**57,636**	**177,099**	**52,506**	**193,241**	**42,295**	**(170,971)**	**-77.44%**
FINANCE									
325.131.5511	OFFICE FURNITURE AND EQUIP	1,590	130,440	23,179	49,583	1,277	6,452	3,952	158.08%
	TOTAL FINANCE	**1,590**	**130,440**	**23,179**	**49,583**	**1,277**	**6,452**	**3,952**	**158.08%**
TAX									
325.132.5511	OFFICE FURNITURE AND EQUIP	71,026	1,287	1,430	1,859	1,277	4,609	2,109	84.36%
	TOTAL TAX	**71,026**	**1,287**	**1,430**	**1,859**	**1,277**	**4,609**	**2,109**	**84.36%**
COURT									
325.151.5511	OFFICE FURNITURE AND EQUIP					-		(10,000)	-100.00%
325.151.5512	MACHINERY AND SERVICE EQUIP	-	-		34,999	-		-	0.00%
325.151.5513	COMMUNICATION EQUIPMENT	-	-		-	-		-	0.00%
325.151.5521	VEHICLES					-		-	0.00%
	TOTAL COURT	**-**	**-**	**-**	**34,999**	**-**	**-**	**-**	**0.00%**

CAPITAL PROJECTS FUND		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
PROSECUTOR									
325.181.5511	OFFICE FURNITURE AND EQUIP						922		
	TOTAL PROSECUTOR						**922**		
FIRE									
325.221.5512	MACHINERY AND SERVICE EQUIP	-	-	7,500	-	-		-	0.00%
325.221.5532	BUILDING IMPROVEMENTS	11,000	-		-	-		-	0.00%
	TOTAL FIRE	**11,000**	**-**	**7,500**	**-**	**-**	**-**	**-**	**0.00%**
ENGINEERING									
325.320.5511	OFFICE FURNITURE AND EQUIP	4,513	1,942	2,287	2,805	-	5,530	5,530	0.00%
325.320.5513	COMMUNICATION EQUIPMENT					24,595		(64,000)	-100.00%
325.320.5521	VEHICLES		-		-	-		-	0.00%
	TOTAL ENGINEERING	**4,513**	**1,942**	**2,287**	**2,805**	**24,595**	**5,530**	**(58,470)**	**-91.36%**
PUBLIC WORKS									
325.330.5232	CI - ARCHITECT	-	-		-	-		-	0.00%
325.330.5236	STATE/LOCAL FEES	90	-		-	-		-	0.00%
325.330.5511	OFFICE FURNITURE AND EQUIP	564	-	-	921	-	2,693	2,693	0.00%
325.330.5512	MACHINERY AND SERVICE EQUIP	15,000	33,326	-	68,758	16,901	2,000	(18,000)	-90.00%
325.330.5513	COMMUNICATION EQUIPMENT					-		-	0.00%
325.330.5521	VEHICLES	76,685	9,816	18,899	59,052	-		-	0.00%
325.330.5532	BUILDING IMPROVEMENTS	20,191	4,200		-	-		-	0.00%
325.330.5533	IMPROVEMENTS	-	-	132,240	174,431	122,026		(40,000)	-100.00%
325.330.5541	STREET CONSTRUCTION	5,546	879		-	-		-	0.00%
325.330.5542	SIDEWALKS	-	-		-	-		-	0.00%
325.330.5546	STREET INFRASTRUCTURE	-	-		-	-		-	0.00%
325.330.5815	LEASE PRINCIPAL	34,305	8,707		-	-		-	0.00%
325.330.5833	LEASE INTEREST	662	35		-	-		-	0.00%
	TOTAL PUBLIC WORKS	**153,043**	**56,963**	**151,139**	**303,163**	**138,927**	**4,693**	**(55,307)**	**-92.18%**
SEWER									
325.360.5512	MACHINERY AND SERVICE EQUIP	-	-		-	-		-	0.00%
	TOTAL SEWER	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
P&R - ADMIN									
325.410.5511	OFFICE FURNITURE AND EQUIP	1,145	3,890	898	1,724	4,983	4,953	1,953	65.10%
325.410.5512	MACHINERY AND SERVICE EQUIP	-	-		-	-		-	0.00%
325.410.5514	INTANGIBLE ASSETS					83,171		(100,000)	-100.00%
325.410.5533	IMPROVEMENTS	-	-		-	-		-	0.00%
	TOTAL P&R - ADMIN	**1,145**	**3,890**	**898**	**1,724**	**88,154**	**4,953**	**(98,047)**	**-95.19%**

CAPITAL PROJECTS FUND		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
P&R - PARKS									
325.420.5511	OFFICE FURNITURE AND EQUIP	825	290	584	1,095	-		-	0.00%
325.420.5512	MACHINERY AND SERVICE EQUIP	9,964	89,649	33,906	53,703	-	195,000	155,000	387.50%
325.420.5513	COMMUNICATION EQUIPMENT	-	-		-	-		-	0.00%
325.420.5521	VEHICLES	-	31,831	16,597	-	-	85,000	25,000	41.67%
325.420.5532	BUILDING IMPROVEMENTS	-	36,970		-	-	550,000	550,000	0.00%
325.420.5533	IMPROVEMENTS	53,320	77,587	115,939	74,519	58,838	348,000	43,000	14.10%
	TOTAL P&R - PARKS	**64,109**	**236,327**	**167,026**	**129,317**	**58,838**	**1,178,000**	**773,000**	**190.86%**
P&R - RECREATION									
325.430.5511	OFFICE FURNITURE AND EQUIP	733	2,432	500	501	-	1,229	1,229	0.00%
325.430.5512	MACHINERY AND SERVICE EQUIP	-	-		-	7,590		(8,000)	-100.00%
325.430.5521	VEHICLES	25,620	-		-	-		-	0.00%
325.430.5513	COMMUNICATION EQUIPMENT	-	-		-	-		-	0.00%
	TOTAL P&R - RECREATION	**26,353**	**2,432**	**500**	**501**	**7,590**	**1,229**	**(6,771)**	**-84.64%**
P&R - BASEBALL									
325.431.5511	OFFICE FURNITURE AND EQUIP	30	400	45	196	4,395	308	308	0.00%
325.431.5512	MACHINERY AND SERVICE EQUIP	4,695			-	-	5,000	5,000	0.00%
325.431.5533	IMPROVEMENTS	1,057	3,972	4,016	-	9,849	-	(10,000)	-100.00%
	TOTAL P&R - BASEBALL	**5,782**	**4,372**	**4,061**	**196**	**14,244**	**5,308**	**(4,692)**	**-46.92%**
P&R - SOCCER									
325.432.5511	OFFICE FURNITURE AND EQUIP	16	1,000	9,437	196	4,395	308	308	0.00%
325.432.5512	MACHINERY AND SERVICE EQUIP	4,695			-	-		-	0.00%
325.432.5533	IMPROVEMENTS	-	-		-	-		-	0.00%
	TOTAL P&R - SOCCER	**4,711**	**1,000**	**9,437**	**196**	**4,395**	**308**	**308**	**0.00%**
P&R - RECREATION CENTER									
325.433.5511	OFFICE FURNITURE AND EQUIP	4,379	4,804	4,250	4,264	-	30,139	30,139	0.00%
325.433.5512	MACHINERY AND SERVICE EQUIP	41,639	10,600	14,359	7,987	23,836	21,000	(12,000)	-36.36%
325.433.5532	BUILDING IMPROVEMENTS	117,584	190,142	56,481	23,214	23,910	5,000	(5,000)	-50.00%
325.433.5533	IMPROVEMENTS	-	9,000	14,881	20,000	8,252	30,000	10,000	50.00%
	TOTAL P&R - RECREATION CENTER	**163,602**	**214,546**	**89,971**	**55,465**	**55,997**	**86,139**	**23,139**	**36.73%**
P&R - CASSEL POOL									
325.440.5511	OFFICE FURNITURE AND EQUIP	36	900	117	497	-		-	0.00%
325.440.5512	MACHINERY AND SERVICE EQUIP	-	-	-	-	-	25,000	25,000	0.00%
325.440.5532	BUILDING IMPROVEMENTS	9,600	-	4,295	400	8,990	7,500	(2,500)	-25.00%
325.440.5533	IMPROVEMENTS	76,668	38,875	5,000	25,447	9,394		(15,000)	-100.00%
	TOTAL P&R - CASSEL POOL	**86,304**	**39,775**	**9,412**	**26,344**	**18,384**	**32,500**	**7,500**	**30.00%**

CAPITAL PROJECTS FUND		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
P&R - SENIOR CENTER									
325.450.5511	OFFICE FURNITURE AND EQUIP	374	1,378	838	1,168	-	2,477	2,477	0.00%
325.450.5512	MACHINERY AND SERVICE EQUIP	-	-		-	-		-	0.00%
325.450.5521	VEHICLES		27,527		-	-		-	0.00%
325.450.5532	BUILDING IMPROVEMENTS	-	9,959	5,000	9,994	23,058	125,000	115,000	1150.00%
325.450.5533	IMPROVEMENTS	-	-	5,783	-	-		-	0.00%
	TOTAL P&R - SENIOR CENTER	**374**	**38,864**	**11,621**	**11,162**	**23,058**	**127,477**	**117,477**	**1174.77%**
P&R - BUILDING MAINT.									
325.460.5511	OFFICE FURNITURE AND EQUIP	825	1,027	880	878	-	3,687	3,687	0.00%
325.460.5512	MACHINERY AND SERVICE EQUIP	7,170	9,312		-	5,612	10,000	-	0.00%
325.460.5513	COMMUNICATION EQUIPMENT	-	-		-	-		-	0.00%
325.460.5521	VEHICLES	-	-	-	-	42,353		-	0.00%
325.460.5532	BUILDING IMPROVEMENTS	106,447	97,904	77,990	49,536	-		(35,000)	-100.00%
325.460.5533	IMPROVEMENTS	-	34,737		8,747	85,664	40,000	5,000	14.29%
	TOTAL P&R - BUILDING MAINT.	**114,442**	**142,980**	**78,870**	**59,161**	**133,629**	**53,687**	**(26,313)**	**-32.89%**
P&R - CITY GARAGE									
325.512.5511	OFFICE FURNITURE AND EQUIP	-	-		-	-		-	0.00%
325.512.5512	MACHINERY AND SERVICE EQUIP	-	-		-	-		-	0.00%
325.512.5513	COMMUNICATION EQUIPMENT	-	-		-	-		-	0.00%
325.512.5532	BUILDING IMPROVEMENTS	-	-			-		-	0.00%
325.512.5533	IMPROVEMENTS	-	-		-			-	0.00%
	TOTAL CITY GARAGE	-	-	-	-	-		-	**0.00%**
	TOTAL CAPITAL IMPROVEMENT FUND	**739,902**	**962,813**	**735,995**	**780,693**	**1,103,614**	**1,714,066**	**264,978**	**16.40%**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
POLICE-FIRE-STREET CIP FUND - 332

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Revenues:										
Intergovernmental	60,534	-	394,286	-	151,024	365,500	904,820	179,911	189,268	164,033
Other	12,240	2,334	81,536	29,470	50,321	-	-	-	-	-
Total Operating Revenues	**72,774**	**2,334**	**475,822**	**29,470**	**201,345**	**365,500**	**904,820**	**179,911**	**189,268**	**164,033**
Expenditures:										
Police	222,728	242,712	241,541	249,011	267,565	265,825	274,890	284,310	293,730	303,748
Fire	-	-	-	-	-	269,926	280,365	291,574	302,913	315,385
Engineering	-	-	-	-	-	-				
Total Operating Expenditures	**222,728**	**242,712**	**241,541**	**249,011**	**267,565**	**535,751**	**555,255**	**575,884**	**596,643**	**619,133**
Total Operating Revenues Over/(Under) Operating Expenditures	**(149,954)**	**(240,378)**	**234,281**	**(219,541)**	**(66,221)**	**(170,251)**	**349,565**	**(395,973)**	**(407,375)**	**(455,100)**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
POLICE-FIRE-STREET CIP FUND - 332

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Capital & Other Financing Sources:										
Bond Anticipation Notes										
Transfers In	1,865,861	2,104,687	2,047,340	2,156,886	2,595,201	2,310,000	2,410,000	2,520,000	2,630,000	2,750,000
Transfers Out										
Advances In		448,874								
Advances Out		(448,874)								
Debt Service:										
Fire	(371,678)	(368,112)	(357,088)	(362,081)	(632,929)	(598,000)	(243,000)	(243,000)	(243,000)	(187,000)
Public Works	(153,042)	(338,140)	(341,544)	(342,222)	(342,806)	(365,459)	(149,855)	(29,252)	(29,252)	(29,252)
Public Works - OPWC	(8,569)	(6,281)	(3,141)	(160,330)	(33,491)	(41,575)	(41,575)	(27,970)	(14,364)	(14,364)
Capital Outlay:										
Police	(361,140)	(194,322)	(249,400)	(291,640)	(175,471)	(318,624)	(203,844)	(189,050)	(308,040)	(393,016)
Fire	(125,334)	(128,121)	(556,001)	(106,790)	(256,276)	(294,980)	(420,300)	(240,300)	(532,300)	(225,300)
Public Works	(683,129)	(1,261,291)	(443,985)	(470,000)	(803,515)	(1,015,670)	(1,748,289)	(836,320)	(855,035)	(804,565)
Total Other Financing Sources/(Uses)	**162,969**	**(191,580)**	**96,181**	**423,823**	**350,713**	**(324,308)**	**(396,863)**	**954,108**	**648,009**	**1,096,503**
Excess/(Deficiency) of Revenues over Expenditures	**13,015**	**(431,958)**	**330,462**	**204,281**	**284,493**	**(494,559)**	**(47,298)**	**558,135**	**240,634**	**641,403**
Fund Balance January 1st	801,749	814,764	382,806	713,268	917,549	1,202,042	707,483	660,185	1,218,321	1,458,955
Fund Balance December 31st	814,764	382,806	713,268	917,549	1,202,042	707,483	660,185	1,218,321	1,458,955	2,100,358
Reserve for Encumbrances	288,726	376,806	241,556	198,909	824,127	200,000	200,000	200,000	200,000	200,000
Unencumbered Cash 12/31	526,038	6,000	471,712	718,640	377,915	507,483	460,185	1,018,321	1,258,955	1,900,358
Minimum Target Fund Balance										
25% of Operation Expenditures	55,682	60,678	60,385	62,253	66,891	133,938	138,814	143,971	149,161	154,783
Amount Over/(Under) Target	470,356	(54,678)	411,327	656,388	311,024	373,545	321,372	874,350	1,109,794	1,745,575

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
POLICE-FIRE-STREET CIP FUND									
332.212.5111	FULL TIME WAGES	167,402	175,327	180,480	184,133	193,473	191,234	(2,239)	-1.16%
332.212.5117	OVERTIME	2,791	2,407	1,319	4,787	4,997	5,000	3	0.06%
332.212.5121	PENSION	33,056	34,463	35,161	36,478	38,437	38,266	(171)	-0.45%
332.212.5122	WORKERS COMP	2,288	2,087	1,878	1,735	1,757	4,000	2,243	127.63%
332.212.5123	HEALTH INSURANCE	14,488	25,605	19,823	18,796	25,782	24,075	(1,706)	-6.62%
332.212.5124	LIFE INSURANCE	284	290	290	290	290	450	160	54.96%
332.212.5125	MEDICARE	2,419	2,533	2,590	2,792	2,829	2,800	(29)	-1.03%
332.221.5111	FULL TIME WAGES						167,100	167,100	0.00%
332.221.5117	OVERTIME						-	-	0.00%
332.221.5121	PENSION						31,749	31,749	0.00%
332.221.5122	WORKERS COMP						2,000	2,000	0.00%
332.221.5123	HEALTH INSURANCE						66,643	66,643	0.00%
332.221.5124	LIFE INSURANCE						11	11	0.00%
332.221.5125	MEDICARE						2,423	2,423	0.00%
	TOTAL PERSONNEL SERVICES	**222,728**	**242,712**	**241,541**	**249,013**	**267,566**	**535,751**	**(1,741)**	**-0.65%**
332.211.5511	OFFICE FURNITURE AND EQUIPMENT	2,378	1,800	2,000	2,600	1,420	8,074	(326)	-3.88%
332.211.5512	MACHINERY & SERVICE EQUIPMENT	-	-	2,975	-	-		(8,000)	-100.00%
332.211.5513	COMMUNICATION EQUIPMENT	-		-	-	-		-	0.00%
332.211.5521	VEHICLES	-	29,000	-	-	43,905	15,339	(31,161)	-67.01%
332.212.5511	OFFICE FURNITURE AND EQUIPMENT	4,093	4,325	4,806	6,248	1,823	9,217	6,717	268.68%
332.212.5512	MACHINERY & SERVICE EQUIPMENT	-	-	39,195	124,716	87,574	62,000	(25,995)	-29.54%
332.212.5513	COMMUNICATION EQUIPMENT	40,284	31,500	79,213	-	-		-	0.00%
332.212.5521	VEHICLES	170,917	126,852	120,272	112,287	40,750	222,150	82,650	59.25%
332.231.5511	OFFICE FURNITURE AND EQUIPMENT	2,170	845	939	8,012		1,844	1,844	0.00%
332.231.5512	MACHINERY & SERVICE EQUIPMENT	-	-	-	-			-	0.00%
332.231.5513	COMMUNICATION EQUIPMENT	141,298	-	-	37,777			-	0.00%
332.221.5511	OFFICE FURNITURE AND EQUIPMENT	11,932	9,181	12,177	15,125	2,074	27,980	17,280	161.50%
332.221.5512	MACHINERY & SERVICE EQUIPMENT	58,762	93,002	193,924	83,150	145,928	167,000	107,000	178.33%
332.221.5513	COMMUNICATION EQUIPMENT	959	12,489	51,444	-	84,999	100,000	(87,300)	-46.61%
332.221.5521	VEHICLES	-	-	272,542	-	-		-	0.00%
332.221.5532	BUILDING IMPROVEMENTS	53,681	13,449	25,915	8,515	23,275		(25,000)	-100.00%
332.330.5541	STREET CONSTRUCTION	494,890	1,039,329	217,587	345,000	553,875	500,000	(273,100)	-35.33%
332.330.5542	CURB AND SIDEWALK	188,239	-	99,263	125,000	112,500	112,500	-	0.00%
								-	0.00%
332.332.5541	STREET CONSTRUCTION - OPWC	2,288	221,962	127,135	110,094	137,140	403,170	34,420	9.33%
	TOTAL CAPITAL	**1,171,891**	**1,583,734**	**1,249,387**	**978,524**	**1,235,261**	**1,629,274**	**(200,971)**	**-10.98%**
332.221.5811	BOND RETIREMENT	250,000	255,000	259,000	275,000	285,000	310,000	25,000	8.77%
332.221.5822	NOTE PRINCIPAL	47,642	48,000	48,000	48,000	311,000	188,000	(123,260)	-39.60%
332.221.5831	INTEREST ON NOTES	8,616	9,067	4,848	4,320	17,352	8,000	(9,400)	-54.02%
332.221.5832	INTEREST ON BONDS	65,420	56,045	45,240	34,761	19,578	92,000	47,000	104.44%
332.330.5811	BOND RETIREMENT	75,000	80,000	86,000	90,000	90,000	80,000	(10,000)	-11.11%
332.330.5822	NOTE PRINCIPAL	29,503	206,304	212,539	218,963	225,582	261,652	36,070	15.99%
332.330.5831	INTEREST ON NOTES	28,794	34,903	28,667	22,243	15,625	8,807	(6,818)	-43.64%
332.330.5832	INTEREST ON BONDS	19,745	16,933	14,337	11,016	11,600	15,000	-	0.00%
332.332.5850	LOAN PRINCIPAL	6,281	6,281	3,141	50,236	33,491	41,575	(6,282)	-13.13%
	TOTAL DEBT	**531,001**	**712,533**	**701,772**	**754,540**	**1,009,227**	**1,005,034**	**(47,690)**	**-4.53%**
332.330.5940	ADVANCES OUT		448,874		-	-		-	0.00%
	TOTAL POLICE-FIRE-STREET CIP FUND	**1,925,620**	**2,987,853**	**2,192,700**	**1,982,077**	**2,512,054**	**3,170,059**	**(250,402)**	**-7.95%**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
TIF CAPITAL PROJECTS FUND - 333

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Revenues:										
Payment In Lieu of Taxes	71,972	72,236	71,545	68,756	76,554	71,450	71,450	71,450	71,450	71,450
Total Operating Revenues	**71,972**	**72,236**	**71,545**	**68,756**	**76,554**	**71,450**	**71,450**	**71,450**	**71,450**	**71,450**
Expenditures:										
Non-Departmental	21,429	21,524	21,699	11,597	33,666	24,900	26,500	26,500	26,500	26,500
Total Operating Expenditures	**21,429**	**21,524**	**21,699**	**11,597**	**33,666**	**24,900**	**26,500**	**26,500**	**26,500**	**26,500**
Total Operating Revenues Over/(Under) Operating Expenditures	**50,543**	**50,712**	**49,846**	**57,160**	**42,888**	**46,550**	**44,950**	**44,950**	**44,950**	**44,950**
Other Financing Sources/(Uses)										
Capital Outlay										
Total Other Financing Sources/(Uses)	-	-	-	-	-	-	-	-	-	-
Excess/(Deficiency) of Revenues over Expenditures	**50,543**	**50,712**	**49,846**	**57,160**	**42,888**	**46,550**	**44,950**	**44,950**	**44,950**	**44,950**
Fund Balance January 1st	191,584	242,127	292,839	342,685	399,845	442,732	489,282	534,232	579,182	624,132
Fund Balance December 31st	242,127	292,839	342,685	399,845	442,732	489,282	534,232	579,182	624,132	669,082
Reserve for Encumbrances		4,483	5,000	14,320						
Unencumbered Cash 12/31	242,127	288,356	337,685	385,525	442,732	489,282	534,232	579,182	624,132	669,082
Minimum Target Fund Balance										
25% of Operation Expenditures	5,357	5,381	5,425	2,899	8,417	6,225	6,625	6,625	6,625	6,625
Amount Over/(Under) Target	236,770	282,975	332,260	382,626	434,316	483,057	527,607	572,557	617,507	662,457

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
TIF CAPITAL PROJECTS FUND									
333.001.5236	STATE/LOCAL FEES, PERMITS, LICN	509	511	980	505	1,016	1,000	500	100.00%
333.001.5494	SCHOOL TIF DISTRIBUTION	13,103	13,146	12,786	6,697	20,113	15,000	-	0.00%
	TOTAL - F&S HARLEY DAVIDSON	**13,612**	**13,657**	**13,766**	**7,202**	**21,129**	**16,000**	**500**	**3.23%**
333.002.5236	STATE/LOCAL FEES, PERMITS, LICN	214	214	411	222	223	500	-	0.00%
333.002.5494	SCHOOL TIF DISTRIBUTION	5,492	5,510	5,359	3,088	8,778	5,000	(1,500)	-23.08%
	TOTAL - RUBY TUESDAY	**5,706**	**5,724**	**5,770**	**3,311**	**9,001**	**5,500**	**(1,500)**	**-21.43%**
333.003.5236	STATE/LOCAL FEES, PERMITS, LICN	74	75	143	37	270	500	-	0.00%
333.003.5494	SCHOOL TIF DISTRIBUTION	1,912	1,918	1,865	977	3,008	3,500	-	0.00%
	TOTAL - BUTLER AUTO BATH	**1,986**	**1,993**	**2,008**	**1,014**	**3,278**	**4,000**	**-**	**0.00%**
333.005.5236	STATE/LOCAL FEES, PERMITS, LICN	(18)	6	16	3	21	20	17	566.67%
333.005.5494	SCHOOL TIF DISTRIBUTION	143	144	139	68	237	200	50	33.33%
	TOTAL - STOLZENBURG TIF	**125**	**150**	**155**	**70**	**258**	**220**	**67**	**43.79%**
	TOTAL OPERATIONS AND MAINTEN	**21,429**	**21,524**	**21,699**	**11,597**	**33,666**	**25,720**	**(933)**	**-3.50%**
333.330.5533	IMPROVEMENTS	-	-	-	-	-		-	0.00%
333.330.5541	STREET RESURFACING AND CONSTRU	-	-	-	-	-		-	0.00%
	TOTAL CAPITAL	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
	TOTAL TIF FUND	**21,429**	**21,524**	**21,699**	**11,597**	**33,666**	**25,720**	**(933)**	**-3.50%**

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
DIXIE PHASE 3 - SIB LOAN FUND									
335.191.5940	ADVANCES OUT	-	-	-	-	-		-	0.00%
335.330.5541	STREET IMPROVEMENT		-	-	-	-		-	0.00%
335.330.5822	NOTE PRINCIPAL	130,537	-	-	-	-		-	0.00%
335.330.5831	INTEREST ON NOTES	3,938	-	-	-	-		-	0.00%
	TOTAL DEBT	**134,475**	-	-	-	-	-	-	**0.00%**
	TOTAL	**134,475**	-	-	-	-	-	-	**0.00%**
	TOTAL DIXIE PH.3 FUND	**134,475**	-	-	-	-	-	-	**0.00%**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
STONEQUARRY CROSSINGS TIF CAPITAL PROJECTS FUND - 336

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Revenues:										
Payment In Lieu of Taxes	17,047	-	19,877	4,798	14,691	20,000	20,000	20,000	20,000	20,000
Reimbursement										
Total Operating Revenues	**17,047**	**-**	**19,877**	**4,798**	**14,691**	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**
Expenditures:										
Non-Departmental	14,748	-	6,151	757	5,407	15,500	-	-	-	-
Total Operating Expenditures	**14,748**	**-**	**6,151**	**757**	**5,407**	**15,500**	**-**	**-**	**-**	**-**
Total Operating Revenues Over/(Under) Operating Expenditures	**2,299**	**-**	**13,726**	**4,041**	**9,284**	**4,500**	**20,000**	**20,000**	**20,000**	**20,000**
Other Financing Sources/(Uses)										
Debt Principal	-	-	-	-	-	-	-	-	-	-
Debt Interest										
Total Other Financing Sources/(Uses)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Excess/(Deficiency) of Revenues over Expenditures	**2,299**	**-**	**13,726**	**4,041**	**9,284**	**4,500**	**20,000**	**20,000**	**20,000**	**20,000**
Fund Balance January 1st	20	2,319	2,319	16,045	20,086	29,370	33,870	53,870	73,870	93,870
Fund Balance December 31st	2,319	2,319	16,045	20,086	29,370	33,870	53,870	73,870	93,870	113,870
Reserve for Encumbrances	-	-	3,390	14,297	-	-				
Unencumbered Cash 12/31	2,319	2,319	12,655	5,789	29,370	33,870	53,870	73,870	93,870	113,870

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
STONEQUARRY CROSSINGS TIF FUND									
336.004.5236	STATE/LOCAL FEES, PERMITS, L	32	-	541	54	380	500	-	0.00%
336.004.5494	SCHOOL TIF DISTRIBUTION	14,716	-	5,610	703	5,027	15,000	-	0.00%
	TOTAL - MAC	**14,748**	**-**	**6,151**	**757**	**5,407**	**15,500**	**-**	**0.00%**
336.330.5811	BOND RETIREMENT	-	-	-	-	-		-	0.00%
336.330.5832	INTEREST			-	-	-		-	0.00%
	TOTAL DEBT	**-**	**-**	**-**	**-**	**-**		**-**	**0.00%**
	TOTAL SQC TIF FUND	**14,748**	**-**	**6,151**	**757**	**5,407**	**15,500**	**-**	**0.00%**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
COMMUNITY DEVELOPMENT BLOCK GRANT FUND - 337

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Revenues:										
Intergovermental	10,000	-	-	-	-	100,000	-	-	-	-
Other										
Total Operating Revenues	**10,000**	-	-	-	-	**100,000**	-	-	-	-
Expenditures:										
Public Works	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-	-	-	-	-
Total Operating Revenues Over/(Under) Operating Expenditures	**10,000**	-	-	-	-	**100,000**	-	-	-	-
Other Financing Sources/(Uses)										
Advance In	10,000		-	-	100,000	-	-	-	-	-
Advance Out	(10,000)	-				(100,000)				
Capital Outlay	(10,000)		-	-	-	-	-	-	-	-
Total Other Financing Sources/(Uses)	**(10,000)**	-	-	-	**100,000**	**(100,000)**	-	-	-	-
Excess/(Deficiency) of Revenues over Expenditures	-	-	-	-	**100,000**	-	-	-	-	-
Fund Balance January 1st	-	-	-	-	-	100,000	100,000	100,000	100,000	100,000
Fund Balance December 31st	-	-	-	-	100,000	100,000	100,000	100,000	100,000	100,000
Reserve for Encumbrances					100,000					
Unencumbered Cash 12/31	-	-	-	-	-	100,000	100,000	100,000	100,000	100,000
Minimum Target Fund Balance										
40% of Operation Expenditures	-	-	-	-	-	-	-	-	-	
Amount Over/(Under) Target	-	-	-	-	-	100,000	100,000	100,000	100,000	

CDBG FUND		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
337.191.5940	ADVANCES OUT	-	-	-	-	-		-	0.00%
	TOTAL OTHER	-	-	-	-	-	-	-	**0.00%**
337.331.5541	STREET CONSTRUCTION			-	-	-		-	0.00%
337.331.5542	CURB AND SIDEWALK	10,000	-	-	-	-		-	0.00%
337.420.5511	OFFICE FURN & EQUIP								
	TOTAL CAPITAL	**10,000**	-	-	-	-	-	-	**0.00%**
	TOTAL TIF FUND	**10,000**	-	-	-	-	-	-	**0.00%**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
FIRE EQUIPMENT FUND - 339

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Other Financing Sources/(Uses)										
Bond Anticipation Notes				1,500,000	-	-	-	-	-	-
Sales of Assets										
Refunds										
Advances In										
Advances Out										
Sales of Noncapital Assets										
Capital Outlay										
Fire					(1,499,741)					
Debt Service:										
Fire	(358)									
Total Other Financing Sources/(Uses)	**(358)**	**-**	**-**	**1,500,000**	**(1,499,741)**	**-**	**-**	**-**	**-**	**-**
Excess/(Deficiency) of Revenues over Expenditures	**(358)**	**-**	**-**	**1,500,000**	**(1,499,741)**	**-**	**-**	**-**	**-**	**-**
Fund Balance January 1st	358	-	-	-	1,500,000	259	259	259	259	259
Fund Balance December 31st	-	-	-	1,500,000	259	259	259	259	259	259
Reserve for Encumbrances				1,500,000						
Unencumbered Cash 12/31	-	-	-	-	259	259	259	259	259	259
Minimum Target Fund Balance										
40% of Operation Expenditures	-	-	-	-	-	-	-	-	-	-
Amount Over/(Under) Target	-	-	-	-	259	259	259	259	259	259

FIRE EQUIPMENT FUND		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
339.191.5940	ADVANCES OUT				-	-		-	0.00%
339.191.5910	TRANSFERS OUT					263,000			
	TOTAL OTHER	**-**	**-**	**-**	**-**	**263,000**	**-**	**-**	**0.00%**
339.221.5521	VEHICLES	-	-		-	1,236,741		-	0.00%
	TOTAL CAPITAL	**-**	**-**	**-**	**-**	**1,236,741**	**-**	**-**	**0.00%**
339.221.5822	NOTE PRINCIPAL	358	-		-	-		-	0.00%
	TOTAL DEBT	**358**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
	TOTAL FIRE EQUIPMENT FUND	**358**	**-**	**-**	**-**	**1,499,741**	**-**	**-**	**0.00%**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
OHIO PUBLIC WORKS FUND - 340

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Revenues:										
Intergovermental	-	626,065	112,276	161,066	195,424	477,000	119,688	111,910	118,351	96,033
Other										
Total Operating Revenues	**-**	**626,065**	**112,276**	**161,066**	**195,424**	**477,000**	**119,688**	**111,910**	**118,351**	**96,033**
Expenditures:										
Public Works	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Operating Revenues Over/(Under) Operating Expenditures	**-**	**626,065**	**112,276**	**161,066**	**195,424**	**477,000**	**119,688**	**111,910**	**118,351**	**96,033**
Other Financing Sources/(Uses)										
Advance In	230,000	500,000	400,000		-	477,000	239,375	223,820	242,535	192,065
Advance Out	-	(730,000)	-	(400,000)	-	(477,000)	(239,375)	(223,820)	(242,535)	(192,065)
Loan Proceeds	-	-	-			238,500	119,688	111,910	118,351	96,033
Capital Outlay	-	(626,065)	(181,271)	(92,071)	(195,424)	(477,000)	(239,375)	(223,820)	(242,535)	(192,065)
Total Other Financing Sources/(Uses)	**230,000**	**(856,065)**	**218,729**	**(492,071)**	**(195,424)**	**(238,500)**	**(119,687)**	**(111,910)**	**(124,184)**	**(96,032)**
Excess/(Deficiency) of Revenues over Expenditures	**230,000**	**(230,000)**	**331,005**	**(331,005)**	**(0)**	**238,500**		-		
Fund Balance January 1st	-	230,000	-	331,005	(0)	(0)	238,500	238,500	238,500	238,500
Fund Balance December 31st	230,000	-	331,005	(0)	(0)	238,500	238,500	238,500	238,500	238,500
Reserve for Encumbrances	226,200		218,729	195,424	222,850					
Unencumbered Cash 12/31	3,800	-	112,276	(195,424)	(222,850)	238,500	238,500	238,500	238,500	238,500

OPWC FUND		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
340.191.5940	ADVANCES OUT		730,000		400,000	-		-	0.00%
	TOTAL OTHER	**-**	**730,000**	**-**	**400,000**	**-**	**-**	**-**	**0.00%**
340.332.5541	STREET RECONSTRUCTION	-	511,525	181,271	92,071	142,737	395,000	227,500	135.82%
340.332.5545	STORMWATER	-	114,540		-	52,687	82,000	26,650	48.15%
	TOTAL CAPITAL	**-**	**626,065**	**181,271**	**92,071**	**195,424**	**477,000**	**254,150**	**114.05%**
	TOTAL OPWC FUND	**-**	**1,356,065**	**181,271**	**492,071**	**195,424**	**477,000**	**254,150**	**114.05%**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
FACILITIES IMPROVEMENT RESERVE FUND - 360

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Other Financing Sources/(Uses)										
Bond Anticipation Notes		-	-	-	9,000,000					
Sales of Assets										
Refunds										
Advances In					10,000,000					
Transfers In				1,563,375	-	865,250	799,450	810,200	795,200	780,200
Transfers Out										
Advances Out					(10,000,000)					
Sales of Noncapital Assets										
Capital Outlay										
Parks and Recreation - Building Maintenance				-	(4,290,894)	-	-	-	-	-
Debt Service					(204,273)	(865,250)	(799,450)	(810,200)	(795,200)	(780,200)
Total Other Financing Sources/(Uses)	-	-	-	**1,563,375**	**4,504,833**	-	-	-	-	-
Excess/(Deficiency) of Revenues over Expenditures	-	-	-	**1,563,375**	**4,504,833**	-	-	-	-	-
Fund Balance January 1st	1,250,000	1,250,000	1,250,000	1,250,000	2,813,375	7,318,208	7,318,208	7,318,208	7,318,208	7,318,208
Fund Balance December 31st	1,250,000	1,250,000	1,250,000	2,813,375	7,318,208	7,318,208	7,318,208	7,318,208	7,318,208	7,318,208
Reserve for Encumbrances					3,987,468					
Unencumbered Cash 12/31	1,250,000	1,250,000	1,250,000	2,813,375	3,330,740	7,318,208	7,318,208	7,318,208	7,318,208	7,318,208
Minimum Target Fund Balance										
40% of Operation Expenditures	-	-	-	-	-	-	-	-	-	-
Amount Over/(Under) Target	1,250,000	1,250,000	1,250,000	2,813,375	3,330,740	7,318,208	7,318,208	7,318,208	7,318,208	7,318,208

FACILITIES IMPROVEMENT RESERVE FUND		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
360.191.5940	ADVANCES OUT					10,000,000		-	0.00%
	TOTAL OTHER	**-**	**-**	**-**	**-**	**10,000,000**	**-**	**-**	**0.00%**
360.000.5532	BLDG & IMPROVEMENTS	-				4,283,644		(10,200,000)	-100.00%
360.330.5531	LAND	-			-	7,250		(50,000)	-100.00%
360.330.5532	BLDG & IMPROVEMENTS					-		-	0.00%
360.330.5533	LAND IMPROVEMENTS					-		-	0.00%
360.330.5546	INFRASTRUCTURE					-		-	0.00%
	TOTAL CAPITAL	**-**	**-**	**-**	**-**	**4,290,894**	**-**	**(10,250,000)**	**-100.00%**
360.000.5811	BOND RETIREMENT						520,000		
360.000.5832	INTEREST ON BONDS					**204,273**	**345,250**		
	TOTAL DEBT					**204,273**	**865,250**		
	TOTAL FACILITIES IMPROVEMENT R	**-**	**-**	**-**	**-**	**14,495,167**	**865,250**	**(10,250,000)**	**-100.00%**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
BOND RETIREMENT FUND - 436

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Other Financing Sources/(Uses)										
Bond Anticipation Notes	4,225,000	3,360,000	2,507,205	1,639,000	3,207,783	2,828,000	2,640,000	2,452,000	2,264,000	2,076,000
Premium	35,026	28,405	14,179	27,927	506,391	15,000	15,000	15,000	15,000	15,000
Other										
Transfers In - General Fund	1,039,585	942,000	898,806	900,000	55,000	115,000	115,000	115,000	115,000	115,000
Transfers In - Fieldstone Way										
Transfers Out										
Principal Payment	(5,157,000)	(4,177,000)	(3,312,000)	(2,447,000)	(2,828,000)	(2,843,000)	(2,640,000)	(2,452,000)	(2,313,000)	(2,173,000)
Interest Payment	(98,969)	(117,261)	(81,806)	(33,047)	(362,807)	(100,000)	(65,000)	(65,000)	(65,000)	(65,000)
Bond Issuance Costs	(28,976)	(27,178)	(26,840)	(29,607)	(17,439)	(65,000)	(50,000)	(50,000)	(50,000)	(50,000)
Debt Service - Proposed										
Total Other Financing Sources/(Uses)	**14,666**	**8,966**	**(456)**	**57,273**	**560,928**	**(50,000)**	**15,000**	**15,000**	**(34,000)**	**(82,000)**
Excess/(Deficiency) of Revenues over Expenditures	**14,666**	**8,966**	**(456)**	**57,273**	**560,928**	**(50,000)**	**15,000**	**15,000**	**(34,000)**	**(82,000)**
Fund Balance January 1st	95,061	109,727	118,693	118,237	175,510	736,439	686,439	701,439	716,439	682,439
Fund Balance December 31st	109,727	118,693	118,237	175,510	736,439	686,439	701,439	716,439	682,439	600,439
Reserve for Encumbrances										
Unencumbered Cash 12/31	109,727	118,693	118,237	175,510	736,439	686,439	701,439	716,439	682,439	600,439
Minimum Target Fund Balance 40% of Operation Expenditures	-	-	-	-	-	-	-	-	-	-
Amount Over/(Under) Target	109,727	118,693	118,237	175,510	736,439	686,439	701,439	716,439	682,439	600,439

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
GO DEBT SERVICE FUND									
436.000.5811	BOND RETIREMENT	5,157,000	4,177,000	3,312,000	2,447,000	2,828,000	2,843,000	(248,000)	-8.02%
436.000.5814	BOND SALES EXPENSES	28,976	27,178	26,840	29,607	362,807	100,000	(259,310)	-72.17%
436.000.5832	INTEREST	98,969	117,261	81,806	33,047	17,439	65,000	40,000	160.00%
	TOTAL GO DEBT SERVICE	**5,284,945**	**4,321,439**	**3,420,646**	**2,509,654**	**3,208,246**	**3,008,000**	**(467,310)**	**-13.45%**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
GOLF FUND - 641

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Revenues:										
Charges for Services	771,106	796,904	709,079	840,381	826,768	762,300	762,300	762,300	762,300	762,300
Other	40,341	45,269	51,946	31,238	31,710	28,500	28,500	28,500	28,500	28,500
Total Operating Revenues	**811,447**	**842,173**	**761,025**	**871,619**	**858,478**	**790,800**	**790,800**	**790,800**	**790,800**	**790,800**
Expenditures:										
Pro Shop	231,136	231,271	188,290	213,382	225,014	288,608	302,310	312,110	322,110	331,910
Restaurant/Snack Bar	212,143	211,470	140,850	145,294	158,245	214,022	223,410	230,410	237,310	245,110
Course Maintenance	364,788	397,390	392,377	416,195	455,864	486,695	511,485	525,650	542,300	643,639
Building Maintenance	18,082	12,778	13,586	15,150	19,262	29,200	31,000	32,000	33,000	34,000
Total Operating Expenditures	**826,149**	**852,909**	**735,103**	**790,021**	**858,385**	**1,018,525**	**1,068,205**	**1,100,170**	**1,134,720**	**1,254,659**
Total Operating Revenues Over/(Under) Operating Expenditures	**(14,702)**	**(10,736)**	**25,922**	**81,598**	**93**	**(227,725)**	**(277,405)**	**(309,370)**	**(343,920)**	**(463,859)**
Other Financing Sources/(Uses)										
Sale of Notes/Bonds	-	-	-	-	-		2,000,000	-	-	-
Debt Service - Proposed				-				(300,000)	(300,000)	(300,000)
Capital Outlay	(209,260)	(91,289)	(59,219)	(103,099)	(87,944)	(62,766)	(2,045,000)	(160,000)	(40,500)	(95,000)
Refunds										
Transfers In	205,000	75,000	150,000	175,000	150,000	150,000	400,000	650,000	700,000	750,000
Total Other Financing Sources/(Uses)	**(4,260)**	**(16,289)**	**90,781**	**71,901**	**62,056**	**87,234**	**355,000**	**190,000**	**359,500**	**355,000**
Excess/(Deficiency) of Revenues over Expenditures	**(18,962)**	**(27,025)**	**116,703**	**153,499**	**62,149**	**(140,491)**	**77,595**	**(119,370)**	**15,580**	**(108,859)**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
GOLF FUND - 641

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Fund Balance January 1st	381,936	362,974	335,949	452,652	606,151	668,300	527,809	605,404	486,034	501,614
Fund Balance December 31st	362,974	335,949	452,652	606,151	668,300	527,809	605,404	486,034	501,614	392,755
Reserve for Encumbrances	96,844	50,477	91,184	56,473	156,570	50,000	50,000	50,000	50,000	50,000
Unencumbered Cash 12/31	266,130	285,472	361,468	549,678	511,730	477,809	555,404	436,034	451,614	342,755
Minimum Target Fund Balance										
10% of Operation Expenditures	82,615	85,291	73,510	79,002	85,838	101,852	106,821	110,017	113,472	125,466
Amount Over/(Under) Target	183,515	200,181	287,958	470,676	425,892	375,957	448,584	326,017	338,142	217,289

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
GOLF PRO									
641.471.5111	FULL TIME WAGES	36,308	39,503	41,246	43,349	45,158	44,931	(227)	-0.50%
641.471.5112	PART TIME WAGES		11,835	10,704	2,862	-	27,540	27,540	0.00%
641.471.5113	SEASONAL WAGES	62,460	53,656	18,347	34,725	45,627	34,800	(10,827)	-23.73%
641.471.5117	OVERTIME	-	17	-	-	-	-	-	0.00%
641.471.5121	PENSION	13,786	14,677	9,809	11,181	12,530	15,100	2,570	20.51%
641.471.5122	WORKERS COMP	1,292	1,294	794	887	890	900	10	1.13%
641.471.5123	HEALTH INSURANCE	7,850	5,944	11,287	5,998	8,230	18,327	10,097	122.69%
641.471.5124	LIFE INSURANCE	146	80	80	80	80	90	10	12.61%
641.471.5125	MEDICARE	1,432	1,523	1,019	1,217	1,305	1,600	295	22.60%
641.471.5126	RETIREMENTS				-	-	-	-	0.00%
641.471.5129	OTHER BENEFITS	-	-	-		-	-	-	0.00%
	TOTAL PERSONNEL SERVICES	**123,274**	**128,529**	**93,286**	**100,298**	**113,820**	**143,288**	**29,468**	**25.89%**
641.471.5211	POSTAGE	-	-	-	-	-	50	-	0.00%
641.471.5212	UTILITIES	-	-	-	-	-		-	0.00%
641.471.5213	COMMUNICATIONS	1,225	1,271	1,028	715	779	1,994	-	0.00%
641.471.5222	EQUIPMENT RENTAL	48,300	47,227	47,295	58,607	58,441	59,790	-	0.00%
641.471.5230	BANK SERVICE CHARGES	13,722	10,701	11,772	12,661	13,290	14,839	-	0.00%
641.471.5234	HEALTH & MEDICAL SERVICES	28	28	14	41	28	111	-	0.00%
641.471.5237	DATA PROCESSING SERVICES	-	-	-	-	-		-	0.00%
641.471.5238	MEMBERSHIP DUES & FEES	564	567	567	567	588	825	-	0.00%
641.471.5239	OTHER PROFESSIONAL SERVICES	2,846	3,006	3,122	3,450	2,933	15,000	10,000	200.00%
641.471.5252	PRINTING & REPRODUCTION	1,537	254	1,492	1,329	576	2,400	600	33.33%
641.471.5254	ADVERTISING	270	-	-	-	-	500	-	0.00%
641.471.5269	OTHER SERVICES	-	-	34	57	43	200	-	0.00%
641.471.5271	FACILITY MAINTENANCE	-	-	-	-	-	150	-	0.00%
641.471.5272	EQUIPMENT MAINTENANCE	446	323	323	323	323	500	-	0.00%
641.471.5273	RADIO MAINTENANCE	-	63	-	-	-		-	0.00%
641.471.5321	OFFICE SUPPLIES	66	-	14	52	77	100	-	0.00%
641.471.5323	TECHNICAL SUPPLIES	-	48	-	-	-	400	-	0.00%
641.471.5334	FACILITY PARTS & SUPPLIES	1,154	86	73	593	105	400	-	0.00%
641.471.5336	SIGN PARTS, PAINT & SUPP	222	70	-	-	-	400	-	0.00%
641.471.5339	EQUIPMENT PARTS & SUPPLIES	299	559	-	596	-	2,000	-	0.00%
641.471.5342	UNIFORMS	58	-	-	-	-	100	-	0.00%
641.471.5414	SUPPLIES FOR RESALE	20,010	21,963	14,345	16,021	16,593	30,000	-	0.00%
641.471.5430	SALES TAX	17,115	16,576	14,925	18,071	17,419	19,434	-	0.00%
641.471.5490	REFUNDS	-	-	-	-	-	300	-	0.00%
	TOTAL OPERATION AND MAINT	**107,862**	**102,742**	**95,004**	**113,083**	**111,194**	**149,493**	**10,600**	**7.63%**
641.471.5511	OFFICE FURNITURE AND EQUIP	1,353	754	838	1,168	-	1,844	1,844	0.00%
641.471.5512	MACHINERY & SERVICE EQUIPMENT					3,242		(21,900)	-100.00%
	TOTAL CAPITAL	**1,353**	**754**	**838**	**1,168**	**3,242**	**1,844**	**(20,056)**	**-91.58%**
	TOTAL GOLF PRO	**232,489**	**232,025**	**189,128**	**214,549**	**228,255**	**294,625**	**20,012**	**7.29%**

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
RESTAURANT									
641.472.5111	FULL TIME WAGES	65,916	53,754	41,196	43,349	45,158	44,931	(227)	-0.50%
641.472.5112	PART TIME WAGES	15,040	30,436	32,205	16,539	19,050	27,540	8,491	44.57%
641.472.5113	SEASONAL WAGES	12,811	15,188	4,633	9,018	11,869	22,313	10,444	88.00%
641.472.5116	SERVICE FEE	6,948	10,325	4,802	5,358	6,274	7,000	726	11.57%
641.472.5117	OVERTIME	1,486	639	-	-	37	2,000	1,963	5342.18%
641.472.5121	PENSION	13,304	12,465	10,900	9,748	10,701	13,600	2,900	27.10%
641.472.5122	WORKERS COMP	1,382	1,536	764	776	819	1,500	681	83.24%
641.472.5123	HEALTH INSURANCE	14,648	5,944	1,376	5,998	8,230	18,327	10,097	122.69%
641.472.5124	LIFE INSURANCE	146	115	80	91	80	10	(70)	-87.49%
641.472.5125	MEDICARE	1,439	1,580	1,183	1,120	1,183	1,500	317	26.83%
641.472.5126	RETIREMENTS				-	-	-	-	0.00%
641.472.5128	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-	0.00%
	TOTAL PERSONNEL SERVICES	**133,120**	**131,982**	**97,139**	**91,997**	**103,400**	**138,722**	**35,323**	**34.16%**
641.472.5211	POSTAGE	-	-	-	-	-		-	0.00%
641.472.5213	COMMUNICATIONS	517	517	449	302	360	805	-	0.00%
641.472.5222	EQUIPMENT RENTAL	1,799	714	408	2,200	388	2,000	(217)	-9.79%
641.472.5230	BANK SERVICE CHARGES	2,298	3,750	3,000	4,241	5,011	3,000	-	0.00%
641.472.5234	HEALTH AND MEDICAL SERVICES	28	28	14	41	28	86	-	0.00%
641.472.5236	STATE/LOCAL FEES,PERMITS,LICNS	1,690	1,690	1,690	-	3,380	2,000	-	0.00%
641.472.5237	DATA PROCESSING	-	-	-	-	-	500	-	0.00%
641.472.5238	MEMBERSHIP DUES	30	30	80	40	40	150	-	0.00%
641.472.5239	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	100	-	0.00%
641.472.5241	TRAINING & EDUCATION			-	-	-		-	0.00%
641.472.5252	PRINTING & REPRODUCTION	-	-	-	-	-		-	0.00%
641.472.5254	ADVERTISING	-	-	-	-	-	200	-	0.00%
641.472.5266	LINEN SERVICES	526	569	159	-	-		-	0.00%
641.472.5269	OTHER SERVICES	575	645	1,445	553	394	1,000	-	0.00%
641.472.5272	EQUIPMENT MAINTENANCE	4,254	1,563	382	1,207	319	3,400	-	0.00%
641.472.5321	OFFICE SUPPLIES	150	132	24	91	76	233	-	0.00%
641.472.5323	TECHNICAL SUPPLIES	-	-	-	-	-	350	-	0.00%
641.472.5332	BEER, WINE, LIQUOR	16,813	17,313	12,579	19,015	19,773	18,000	(828)	-4.40%
641.472.5334	FACILITIES SUPPLIES	657	971	401	1,377	931	2,000	(261)	-11.54%
641.472.5337	SOFT DRINKS	7,489	6,264	4,667	4,535	2,360	8,000	-	0.00%
641.472.5338	FOOD	32,719	35,443	11,889	12,862	14,762	15,000	-	0.00%
641.472.5339	EQUIPMENT PARTS AND SUPPLIES	60	194	-	-	144	6,000	-	0.00%
641.472.5342	UNIFORMS	500	-	272	41	-	500	-	0.00%
641.472.5410	INCIDENTALS	-	-	-	-	-	400	-	0.00%
641.472.5430	SALES TAX	8,918	9,665	5,625	6,791	6,882	13,893	-	0.00%
641.472.5490	REFUNDS	-	-	627	-	-		-	0.00%
	TOTAL OPERATION AND MAINT	**79,023**	**79,488**	**43,711**	**53,297**	**54,846**	**77,617**	**(1,306)**	**-1.65%**
641.472.5511	OFFICE FURNITURE AND EQUIPMENT					-		-	0.00%
641.472.5512	MACHINERY & SERVICE EQUIPMENT	-	-	5,365	-	-		-	0.00%
	TOTAL CAPITAL & OTHER	**-**	**-**	**5,365**	**-**	**-**	**-**	**-**	**0.00%**
	TOTAL RESTAURANT	**212,143**	**211,470**	**146,215**	**145,294**	**158,246**	**216,339**	**34,017**	**18.66%**

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
COURSE MAINTENANCE									
641.473.5111	FULL TIME WAGES	143,371	147,782	153,053	156,878	162,845	163,458	613	0.38%
641.473.5112	PART TIME WAGES	12,112	10,078	10,574	12,167	10,851	24,000	13,149	121.18%
641.473.5113	SEASONAL WAGES	23,717	27,358	24,219	28,485	42,628	39,504	(3,124)	-7.33%
641.473.5117	OVERTIME	4,456	4,190	991	3,477	4,206	5,000	794	18.87%
641.473.5121	PENSION	25,680	26,492	26,398	28,120	30,803	32,500	1,697	5.51%
641.473.5122	WORKERS COMP	2,464	2,215	2,088	2,073	2,162	5,000	2,838	131.28%
641.473.5123	HEALTH INSURANCE	27,441	42,981	47,180	44,287	60,818	36,783	(24,035)	-39.52%
641.473.5124	LIFE INSURANCE	289	298	298	298	298	450	152	51.15%
641.473.5125	MEDICARE	2,588	2,617	2,602	2,897	3,130	3,400	270	8.63%
641.473.5126	RETIREMENTS			-	-	-	-	-	0.00%
	TOTAL PERSONNEL SERVICES	**242,118**	**264,011**	**267,403**	**278,682**	**317,741**	**310,095**	**(7,646)**	**-2.41%**
641.473.5212	UTILITIES	9,491	8,996	8,234	8,247	10,360	11,000	-	0.00%
641.473.5213	COMMUNICATIONS	1,147	1,046	1,020	1,084	1,845	1,667	-	0.00%
641.473.5221	BUILDING AND LAND RENTALS	-	-	-	-	-	250	-	0.00%
641.473.5222	EQUIPMENT RENTAL	485	-	-	-	-	800	-	0.00%
641.473.5234	HEALTH AND MEDICAL SERVICES	56	56	28	83	55	247	-	0.00%
641.473.5238	MEMBERSHIP DUES	675	695	580	820	815	870	-	0.00%
641.473.5241	TRAINING & EDUCATION	285	300	184	300	255	335	-	0.00%
641.473.5242	TRAVEL & TRANSPORTATION	578	488	-	196	189	600	-	0.00%
641.473.5269	OTHER SERVICES	11,805	8,443	9,761	7,448	7,597	12,463	-	0.00%
641.473.5271	FACILITY MAINTENANCE	10,148	16,051	15,056	19,955	5,879	17,000	-	0.00%
641.473.5272	EQUIPMENT MAINTENANCE	-	-	-	-	-	200	-	0.00%
641.473.5311	GAS & OIL	12,399	9,583	8,847	14,339	17,910	18,864	6,288	50.00%
641.473.5312	VEHICLE PARTS & SUPPLIES	-	-	-	-	-	300	-	0.00%
641.473.5321	OFFICE SUPPLIES	23	-	18	30	133	300	-	0.00%
641.473.5323	TECHNICAL SUPPLIES	4,900	4,128	3,680	1,965	1,500	8,285	-	0.00%
641.473.5325	TREE REMOVAL AND REPLACEMENT	2,850	-	1,500	6,250	5,200	7,000	-	0.00%
641.473.5331	TOOLS	-	-	105	-	-	800	-	0.00%
641.473.5334	FACILITY SUPPLIES	54,498	72,526	62,192	64,753	72,291	78,000	5,233	7.19%
641.473.5339	EQUIPMENT PARTS & SUPPLIES	12,020	10,027	12,419	10,899	12,670	21,500	-	0.00%
641.473.5341	UNIFORM RENTAL & LAUNDRY	1,028	840	800	800	895	800	-	0.00%
641.473.5342	UNIFORMS	282	200	550	344	530	730	-	0.00%
641.473.5343	PROTECTIVE CLOTHING	-	-	-	-	-	100	-	0.00%
	TOTAL OPERATION AND MAINT	**122,670**	**133,379**	**124,974**	**137,513**	**138,123**	**182,111**	**11,521**	**6.75%**
641.473.5511	OFFICE FURNITURE AND EQUIPMENT	364	251	279	371	-	922	922	0.00%
641.473.5512	MACHINERY & SERVICE EQUIPMENT	61,184	90,284	35,000	-	9,600	40,000	(6,000)	-13.04%
641.473.5532	BUILDINGS			-	-	-	-	(16,000)	-100.00%
641.473.5533	IMPROVEMENTS	146,099	-	-	34,340	33,474	20,000	-	0.00%
	TOTAL CAPITAL	**207,647**	**90,535**	**35,279**	**34,711**	**43,074**	**60,922**	**(21,078)**	**-25.70%**
	TOTAL GOLF MAINT	**572,435**	**487,925**	**427,656**	**450,905**	**498,939**	**553,128**	**(17,203)**	**-3.02%**

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
BUILDING MAINTENANCE									
641.474.5212	UTILITIES	2,785	2,778	2,778	3,147	3,021	4,000	-	0.00%
641.474.5269	OTHER SERVICES	2,459	2,899	4,694	2,108	1,139	2,500	-	0.00%
641.474.5271	FACILITY MAINTENANCE	2,000	2,635	3,851	5,188	3,758	6,000	3,000	100.00%
641.474.5272	EQUIPMENT MAINTENANCE	580	968	355	115	3,336	7,000	5,500	366.67%
641.474.5311	GAS & OIL	500	359	-	70	500	750	250	50.00%
641.474.5312	VEHICLE PARTS & SUPPLIES	88	-	-	-	-	400	-	0.00%
641.474.5321	OFFICE SUPPLIES	-	-	-	-	-		-	0.00%
641.474.5322	JANITORIAL SUPPLIES	2,000	2,000	1,560	2,000	2,000	2,500	-	0.00%
641.474.5323	TECHNICAL SUPPLIES	-	-	-	-	-		-	0.00%
641.474.5334	FACILITY SUPPLIES	6,670	1,103	348	2,522	5,509	6,000	-	0.00%
641.474.5339	EQUIPMENT PARTS & SUPPLIES	1,000	36	-	-	-	1,000	-	0.00%
	TOTAL OPERATION AND MAINT	**18,082**	**12,778**	**13,586**	**15,150**	**19,262**	**30,150**	**8,750**	**40.89%**
641.474.5532	BUILDING IMPROVEMENTS	260	-	17,737	67,220	9,529		-	0.00%
641.474.5533	IMPROVEMENTS			-	-	32,100		(25,000)	-100.00%
	TOTAL CAPITAL	**260**	**-**	**17,737**	**67,220**	**41,629**	**-**	**(25,000)**	**-100.00%**
	TOTAL GOLF MAINT	**18,342**	**12,778**	**31,323**	**82,370**	**60,891**	**30,150**	**(16,250)**	**-35.02%**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
WATER FUND - 651

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Revenues:										
Intergovernmental	29,522	216,311	305,000	-	67,394	53,560	274,063	259,091	237,358	193,970
Charges for Services	2,278,841	2,345,241	2,376,702	2,251,276	2,295,011	2,684,431	3,457,360	4,297,193	5,344,491	6,653,614
Other	60,792	61,345	73,610	61,570	65,908	55,000	55,000	55,000	55,000	55,000
Total Operating Revenues	**2,369,155**	**2,622,897**	**2,755,312**	**2,312,846**	**2,428,312**	**2,792,991**	**3,786,423**	**4,611,284**	**5,636,849**	**6,902,584**
Expenditures:										
Personnel Services	334,643	403,501	407,619	434,841	432,473	914,046	933,250	979,109	1,012,750	1,073,463
Operations and Maintenance	1,606,587	1,449,593	1,484,934	1,542,821	1,636,270	1,810,200	2,010,000	2,161,000	2,319,000	2,485,000
Total Operating Expenditures	**1,941,230**	**1,853,094**	**1,892,553**	**1,977,662**	**2,068,743**	**2,724,246**	**2,943,250**	**3,140,109**	**3,331,750**	**3,558,463**
Total Operating Revenues Over/(Under) Operating Expenditures	**427,925**	**769,803**	**862,759**	**335,183**	**359,569**	**68,745**	**843,173**	**1,471,175**	**2,305,099**	**3,344,121**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
WATER FUND - 651

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Other Financing Sources/(Uses)										
Sale of Assets										
Transfers In			10,940		648					
Bond Anticipation Notes				-						
Debt Proceeds	83,761	-	-	-	2,250,000	2,553,560	274,063	259,091	237,358	193,970
Lease Proceeds										
Capital Outlay	(156,372)	(476,400)	(597,980)	(222,050)	(1,175,723)	(2,951,655)	(1,223,250)	(1,187,660)	(1,087,432)	(879,879)
Lease Payments - Principal	(20,583)	(5,224)			(62,559)	(172,500)	(172,500)	(172,500)	(172,500)	(172,500)
Lease Payments - Interest	(394)	(21)								
BAN - Principal						(145,000)	(575,000)	(575,000)	(575,000)	(587,500)
BAN - Interest						(179,250)	(98,450)	(95,450)	(91,700)	(87,950)
OPWC - PRINCIPAL	(8,109)	(24,861)	(17,530)	(79,830)	(46,333)	(69,821)	(53,069)	(42,869)	(12,369)	(12,369)
Transfers Out										
Advances In										
Advances Out										
Total Other Financing Sources/(Uses)	**(101,697)**	**(506,506)**	**(604,570)**	**(301,880)**	**966,033**	**(964,666)**	**(1,848,206)**	**(1,814,388)**	**(1,701,643)**	**(1,546,228)**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
WATER FUND - 651

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Excess/(Deficiency) of Revenues over Expenditures	**326,228**	**263,297**	**258,189**	**33,303**	**1,325,602**	**(895,921)**	**(1,005,033)**	**(343,213)**	**603,456**	**1,797,893**
Fund Balance January 1st	2,063,950	2,390,178	2,653,475	2,911,664	2,944,967	4,270,569	3,374,649	2,369,616	2,026,403	2,629,860
Fund Balance December 31st	2,390,178	2,653,475	2,911,664	2,944,967	4,270,569	3,374,649	2,369,616	2,026,403	2,629,860	4,427,753
Reserve for Encumbrances	632,936	898,338	169,223	464,912	2,309,978	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Unencumbered Cash 12/31	1,757,242	1,755,137	2,742,441	2,480,055	1,960,591	2,374,649	1,369,616	1,026,403	1,629,860	3,427,753
Minimum Target Fund Balance										
25% of Operation Expenditures	485,308	463,274	473,138	494,416	517,186	681,061	735,813	785,027	832,938	889,616
Amount Over/(Under) Target	1,271,935	1,291,864	2,269,303	1,985,640	1,443,405	1,693,587	633,803	241,376	796,922	2,538,137

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
WATER FUND									
651.350.5111	FULL TIME WAGES	227,936	265,921	264,824	292,356	252,563	575,592	323,029	127.90%
651.350.5112	PART TIME WAGES	-	-	-	432	-	5,014	5,014	0.00%
651.350.5117	OVERTIME	14,361	11,278	6,893	6,451	12,702	15,000	2,298	18.09%
651.350.5121	PENSION	31,329	37,741	38,367	41,561	37,340	83,400	46,060	123.35%
651.350.5122	WORKERS COMP	3,232	2,953	3,035	2,812	2,475	5,500	3,026	122.27%
651.350.5123	HEALTH INSURANCE	53,838	80,986	86,682	80,255	105,119	202,679	97,560	92.81%
651.350.5124	LIFE INSURANCE	514	682	684	683	575	850	275	47.94%
651.350.5125	MEDICARE	3,433	3,940	4,073	4,519	3,955	8,900	4,945	125.05%
651.350.5129	RETIREMENTS	-	-	3,061	5,772	17,745	17,111	(635)	-3.58%
	TOTAL PERSONNEL SERVICES	**334,643**	**403,501**	**407,619**	**434,841**	**432,473**	**914,046**	**481,573**	**111.35%**
651.350.5211	POSTAGE	13,166	13,137	9,912	10,302	13,038	14,000	-	0.00%
651.350.5212	UTILITIES	4,789	4,835	4,303	4,654	4,961	7,000	-	0.00%
651.350.5213	COMMUNICATIONS	964	944	847	1,138	1,032	1,200	-	0.00%
651.350.5218	WATER	1,395,849	1,246,696	1,270,058	1,306,858	1,389,194	1,500,000	-	0.00%
651.350.5222	EQUIPMENT RENTAL	662	567	567	567	530	1,500	(300)	-16.67%
651.350.5230	BANK SERVICE CHARGES						750		
651.350.5234	HEALTH & MEDICAL SERVICES	104	105	52	155	102	150	-	0.00%
651.350.5235	CONSULTANT SERVICES	-	-	-	-	-		(3,000)	-100.00%
651.350.5236	STATE/LOCAL FEES,PERMITS,LICNS	27	31	50	17	16	50	-	0.00%
651.350.5237	DATA PROCESSING SERVICES	5,765	5,334	4,997	11,237	15,927	15,000	5,000	50.00%
651.350.5238	MEMBERSHIP DUES & FEES	1,800	1,881	1,937	1,995	2,000	2,000	-	0.00%
651.350.5241	TRAINING & EDUCATION	2,050	1,486	1,669	2,509	3,500	3,500	-	0.00%
651.350.5242	TRAVEL & TRANSPORTATION	589	771	-	597	715	1,000	250	33.33%
651.350.5252	PRINTING & REPRODUCTION	4,614	6,083	5,058	3,782	5,391	6,200	-	0.00%
651.350.5254	ADVERTISING	-	426	-	-	-		-	0.00%
651.350.5269	OTHER SERVICES	1,081	638	733	3,274	1,726	5,000	(39,000)	-88.64%
651.350.5271	FACILITY MAINTENANCE	133,706	140,391	154,211	154,781	162,520	170,646	8,126	5.00%
651.350.5272	EQUIPMENT MAINTENANCE	153	154	776	154	154	50,000	-	0.00%
651.350.5274	VEHICLE MAINTENANCE	-	-	-	-	200	1,000	800	400.00%
651.350.5311	GAS & OIL	6,166	5,628	3,759	6,667	7,636	9,000	3,000	50.00%
651.350.5312	VEHICLE PARTS & SUPPLIES	3,000	1,569	2,077	2,820	3,105	3,000	-	0.00%
651.350.5321	OFFICE SUPPLIES	1,000	587	697	1,122	2,438	1,000	-	0.00%
651.350.5323	TECHNICAL SUPPLIES	4,561	5,970	747	10,885	8,557	35,000	15,000	75.00%
651.350.5331	TOOLS	-	-	900	-	2,000	2,000	-	0.00%
651.350.5334	FACILITY SUPPLIES	600	225	100	636	23	600	-	0.00%
651.350.5336	SIGN PARTS, PAINT & SUPPLIES	16,660	8,440	14,170	13,108	8,114	30,000	-	0.00%
651.350.5339	EQUIPMENT PARTS & SUPPLIES	2,360	1,424	1,860	3,622	2,299	3,500	500	16.67%
651.350.5341	UNIFORM LAUNDRY & RENTAL	3,638	1,050	1,050	1,245	890	1,300	-	0.00%
651.350.5342	UNIFORMS	800	565	834	578	200	800	-	0.00%
651.350.5490	REFUNDS	2,483	656	3,570	119	-	1,000	-	0.00%
	TOTAL OPERATION AND MAINT	**1,606,587**	**1,449,593**	**1,484,934**	**1,542,821**	**1,636,270**	**1,866,196**	**(9,624)**	**-0.51%**
651.332.5546	INFRASTRUCTURE - OPWC	74,011	418,757	592,000	-	239,620	206,000	(111,850)	-35.19%
651.350.5511	OFFICE FURNITURE AND EQUIPMENT	904	36,447	5,112	12,296	94	2,155	2,155	0.00%
651.350.5512	MACHINERY & SERVICE EQUIPMENT	9,000	13,343	868	-	18,529	6,000	(10,000)	-62.50%
651.350.5521	VEHICLES	-	7,853	-	12,912	20,275	137,500	93,500	212.50%
651.350.5546	INFRASTRUCTURE	72,457	-	-	196,842	897,205	2,600,000	274,650	11.81%
	TOTAL CAPITAL	**156,372**	**476,400**	**597,980**	**222,049**	**1,175,723**	**2,951,655**	**248,455**	**9.19%**
651.332.5850	LOAN PRINCIPAL	8,109	24,861	17,530	79,830	62,559	69,821	(8,108)	-10.40%
651.350.5811	BOND RETIREMENT				-	-	145,000	145,000	0.00%
651.350.5815	LEASE PRINCIPAL	20,583	5,224	-	-	-	172,500	-	0.00%
651.350.5832	INTEREST ON BONDS	-	-			46,333	179,250	179,250	0.00%
651.350.5833	LEASE INTEREST	397	21	-	-	-		-	0.00%
	TOTAL DEBT	**29,089**	**30,106**	**17,530**	**79,830**	**108,893**	**566,571**	**316,142**	**126.24%**
	TOTAL WATER FUND	**2,126,691**	**2,359,600**	**2,508,063**	**2,279,542**	**3,353,359**	**6,298,468**	**1,036,546**	**19.70%**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
SEWER FUND - 652

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Revenues:										
Intergovernmental	7,203	147,241	21,288	1,519	43,480	40,040	-	-	-	-
Charges for Services	1,645,507	1,666,164	1,608,799	1,407,072	1,403,510	2,382,835	3,574,253	4,646,528	5,808,160	7,260,200
Other	-	-	4,700	75	1,054	-	-	-	-	-
Total Operating Revenues	**1,652,710**	**1,813,405**	**1,634,787**	**1,408,666**	**1,448,044**	**2,422,875**	**3,574,253**	**4,646,528**	**5,808,160**	**7,260,200**
Expenditures:										
Personnel Services	319,041	391,417	401,154	428,256	422,934	913,963	933,100	978,959	1,012,600	1,074,113
Operations and Maintenance	918,317	927,557	965,928	1,251,209	1,271,824	1,833,500	2,149,000	2,434,000	2,747,000	3,092,000
Total Operating Expenditures	**1,237,358**	**1,318,974**	**1,367,082**	**1,679,465**	**1,694,758**	**2,747,463**	**3,082,100**	**3,412,959**	**3,759,600**	**4,166,113**
Total Operating Revenues Over/(Under) Operating Expenditures	**415,352**	**494,431**	**267,705**	**(270,799)**	**(246,714)**	**(324,588)**	**492,153**	**1,233,569**	**2,048,560**	**3,094,087**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
SEWER FUND - 652

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Other Financing Sources/(Uses)										
Sale of Assets										
Transfers In			2,279		648					
Bond Anticipation Notes										
Debt Proceeds	-	-	-	-	2,250,000	2,540,040	-	-	-	-
Lease Proceeds										
Capital Outlay	(21,012)	(348,713)	(5,980)	(52,913)	(1,161,096)	(2,949,655)	(181,500)	(210,435)	(201,909)	(172,826)
Lease Payments - Principal	(20,583)	(5,224)			(5,303)	(172,500)	(172,500)	(172,500)	(172,500)	(172,500)
Lease Payments - Interest	(394)	(21)								
BAN - Principal						(145,000)	(1,225,000)	(1,225,000)	(1,225,000)	(1,237,500)
BAN - Interest						(179,250)	(98,450)	(95,450)	(91,700)	(87,950)
OPWC - Principal	(5,303)	(5,303)	(2,651)	(7,954)	(46,333)	(7,980)	(7,980)	(7,980)	(7,980)	(7,980)
Transfers Out										
Advances In										
Advances Out										
Total Other Financing Sources/(Uses)	**(47,292)**	**(359,261)**	**(6,352)**	**(60,867)**	**1,037,916**	**(914,345)**	**(1,685,430)**	**(1,711,365)**	**(1,699,089)**	**(1,678,756)**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
SEWER FUND - 652

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Excess/(Deficiency) of Revenues over Expenditures	**368,060**	**135,170**	**261,353**	**(331,666)**	**791,202**	**(1,238,933)**	**(1,193,278)**	**(477,796)**	**349,471**	**1,415,331**
Fund Balance January 1st	2,493,101	2,861,161	2,996,331	3,257,684	2,926,018	3,717,219	2,478,286	1,285,009	807,213	1,156,684
Fund Balance December 31st	2,861,161	2,996,331	3,257,684	2,926,018	3,717,219	2,478,286	1,285,009	807,213	1,156,684	2,572,015
Reserve for Encumbrances	430,050	123,613	143,423	275,096	2,292,847	1,000,000	1,000,000	200,000	200,000	200,000
Unencumbered Cash 12/31	2,431,111	2,872,718	3,114,261	2,650,922	1,424,372	1,478,286	285,009	607,213	956,684	2,372,015
Minimum Target Fund Balance 25% of Operation Expenditures	309,340	329,744	341,771	419,866	423,690	686,866	770,525	853,240	939,900	1,041,528
Amount Over/(Under) Target	2,121,772	2,542,975	2,772,491	2,231,056	1,000,683	791,420	(485,516)	(246,027)	16,784	1,330,487

		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
SEWER FUND									
652.360.5111	FULL TIME WAGES	227,936	265,921	264,841	292,760	252,561	586,452	333,890	132.20%
652.360.5112	PART TIME WAGES		-	-	432	-	5,014	5,014	0.00%
652.360.5117	OVERTIME	1,573	1,643	1,989	459	4,516	2,000	(2,516)	-55.72%
652.360.5121	PENSION	29,540	35,973	37,682	40,773	36,198	83,100	46,902	129.57%
652.360.5122	WORKERS COMP	2,993	2,917	2,978	2,775	2,400	5,500	3,100	129.14%
652.360.5123	HEALTH INSURANCE	53,838	80,986	86,682	80,255	105,102	204,987	99,884	95.04%
652.360.5124	LIFE INSURANCE	514	682	684	683	575	900	325	56.64%
652.360.5125	MEDICARE	2,647	3,295	3,237	4,347	3,836	8,900	5,064	132.01%
652.360.5129	RETIREMENTS	-	-	3,061	5,772	17,745	17,111	(635)	-3.58%
	TOTAL PERSONNEL SERVICES	**319,041**	**391,417**	**401,154**	**428,257**	**422,934**	**913,963**	**491,029**	**116.10%**
652.360.5211	POSTAGE	13,166	13,137	9,912	12,551	10,536	14,000	-	0.00%
652.360.5212	UTILITIES	4,552	5,091	4,632	4,743	5,332	6,000	-	0.00%
652.360.5213	COMMUNICATIONS	964	944	847	1,138	1,032	1,200	(1,800)	-60.00%
652.360.5217	WWT	815,735	814,826	839,777	1,138,754	1,156,034	1,650,000	156,200	10.46%
652.360.5219	I&I CHARGES	18,286	19,178	18,743	17,589	2,170	20,000	-	0.00%
652.360.5222	EQUIPMENT RENTAL	662	567	567	566	530	1,500	(350)	-18.92%
652.360.5230	BANK SERVICE CHARGES					-	750		
652.360.5234	HEALTH & MEDICAL SERVICES	104	105	52	155	102	150	-	0.00%
652.360.5235	CONSULTANT SERVICES	-	-	-	-	-		-	0.00%
652.360.5236	STATE/LOCAL FEES,PERMITS,LICNS	54	63	99	33	32	50	-	0.00%
652.360.5237	DATA PROCESSING SERVICES	5,365	4,934	4,597	10,935	16,729	12,000	2,000	20.00%
652.360.5238	MEMBERSHIP FEES & DUES	121	95	95	95	150	200	(50)	-20.00%
652.360.5241	TRAINING & EDUCATION	1,789	737	1,856	2,073	2,500	2,500	-	0.00%
652.360.5242	TRAVEL & TRANSPORTATION	589	600	-	426	594	750	150	25.00%
652.360.5252	PRINTING & REPRODUCTION	4,614	6,546	5,428	5,001	5,391	6,500	-	0.00%
652.360.5269	OTHER SERVICES	28,092	26,204	56,689	24,132	35,250	60,000	(40,000)	-40.00%
652.360.5271	FACILITY MAINTENANCE	-	-	447	3,499	-	7,000	-	0.00%
652.360.5272	EQUIPMENT MAINTENANCE	521	154	1,206	427	154	50,000	-	0.00%
652.360.5274	VEHICLE MAINTENANCE					4,033	1,000	1,000	0.00%
652.360.5311	GAS & OIL	10,252	10,695	7,185	11,823	11,092	13,500	4,500	50.00%
652.360.5312	VEHICLE PARTS & SUPPLIES	2,345	2,840	2,951	4,102	2,902	4,000	-	0.00%
652.360.5321	OFFICE SUPPLIES	925	503	526	1,020	3,290	1,000	100	11.11%
652.360.5323	TECHNICAL SUPPLIES	373	3,271	11	721	6,145	25,000	10,000	66.67%
652.360.5331	TOOLS	-	-	344	-	300	300	-	0.00%
652.360.5334	FACILITY SUPPLIES	833	433	237	703	28	1,000	-	0.00%
652.360.5335	EDUCATIONAL SUPPLIES	-	-	-	-	-		-	0.00%
652.360.5336	SIGN PARTS, PAINT & SUPPLIES	5,491	7,450	4,767	4,542	4,251	5,000	-	0.00%
652.360.5339	EQUIPMENT PARTS & SUPPLIES	1,481	1,414	772	1,366	1,410	2,000	-	0.00%
652.360.5341	UNIFORM RENTAL & LAUNDRY	970	1,593	899	1,396	890	1,300	-	0.00%
652.360.5342	UNIFORMS	237	1,573	986	750	924	1,000	(100)	-9.09%
652.360.5343	PROTECTIVE CLOTHING	796	4,604	2,303	2,668	20	2,500	(200)	-7.41%
652.360.5410	INCIDENTALS	-	-	-	-	-		-	0.00%
652.360.5451	RIGHT OF WAY	-	-	-	-	-		-	0.00%
652.360.5490	REFUNDS	-	-	-	-	-		-	0.00%
	TOTAL OPERATION AND MAINT	**918,317**	**927,557**	**965,928**	**1,251,209**	**1,271,824**	**1,890,200**	**131,450**	**7.48%**
652.332.5546	INFRASTRUCTURE - OPWC	1,108	159,342	-	-	158,860	154,000	(94,425)	-38.01%
652.360.5511	OFFICE FURNITURE AND EQUIPMEI	904	36,447	5,113	12,296	94	2,155	2,155	0.00%
652.360.5512	MACHINERY & SERVICE EQUIPMEN'	9,000	13,343	868	-	28,453	6,000	(10,000)	-62.50%
652.360.5521	VEHICLES		7,853	-	12,912	20,275	137,500	93,500	212.50%
652.360.5543	IMPROVEMENTS					-		-	0.00%
652.360.5546	INFRASTRUCTURE	10,000	131,728	-	27,705	953,415	2,650,000	224,650	9.26%
	TOTAL CAPITAL	**21,012**	**348,713**	**5,981**	**52,912**	**1,161,096**	**2,949,655**	**215,880**	**7.90%**
652.332.5850	LOAN PRINCIPAL	5,303	5,303	2,651	7,954	5,303	7,980	(5,308)	-39.95%
652.360.5811	BOND RETIREMENT					-	145,000	145,000	0.00%
652.360.5815	LEASE PRINCIPAL	20,583	5,224	-	-	-	172,500	-	0.00%
652.360.5832	INTEREST ON BONDS					46,333	179,250	179,250	0.00%
652.360.5833	LEASE INTEREST	397	21	-	-	-		-	0.00%
	TOTAL DEBT	**26,283**	**10,548**	**2,651**	**7,954**	**51,636**	**504,730**	**318,942**	**171.67%**
	TOTAL SEWER	**1,284,653**	**1,678,235**	**1,375,714**	**1,740,332**	**2,907,491**	**6,258,548**	**1,157,301**	**22.69%**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
HOSPITAL CARE TRUST FUND 872

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Revenues:										
Premiums	248,175	262,872	275,981	290,092	302,875	300,000	500,000	525,000	550,000	600,000
Reimbursements	193,735	366,553	148,990	702,335	673,447	400,000	400,000	400,000	400,000	400,000
Internal Charges	1,864,490	2,316,209	2,428,908	2,301,110	3,135,834	3,150,000	3,308,000	3,473,000	3,647,000	3,829,000
Total Operating Revenues	**2,306,400**	**2,945,634**	**2,853,879**	**3,293,537**	**4,112,156**	**3,850,000**	**4,208,000**	**4,398,000**	**4,597,000**	**4,829,000**
Expenditures:										
Non-Departmental	514,901	538,638	564,761	616,794	660,995	675,000	695,000	716,000	737,000	759,000
Total Operating Expenditures	**514,901**	**538,638**	**564,761**	**616,794**	**660,995**	**675,000**	**695,000**	**716,000**	**737,000**	**759,000**
Total Operating Revenues Over/(Under) Operating Expenditures	**1,791,499**	**2,406,996**	**2,289,118**	**2,676,743**	**3,451,161**	**3,175,000**	**3,513,000**	**3,682,000**	**3,860,000**	**4,070,000**
Other Financing Sources/(Uses)										
Claims	(1,950,337)	(2,390,417)	(2,490,560)	(2,388,245)	(3,255,730)	(3,540,000)	(3,717,000)	(3,903,000)	(4,098,000)	(4,303,000)
Total Other Financing Sources/(Uses)	**(1,950,337)**	**(2,390,417)**	**(2,490,560)**	**(2,388,245)**	**(3,255,730)**	**(3,540,000)**	**(3,717,000)**	**(3,903,000)**	**(4,098,000)**	**(4,303,000)**
Excess/(Deficiency) of Revenues over Expenditures	**(158,838)**	**16,579**	**(201,442)**	**288,498**	**195,432**	**(365,000)**	**(204,000)**	**(221,000)**	**(238,000)**	**(233,000)**

2023 BUDGET WORKSHEET
SUMMARY OF REVENUE AND EXPENDITURES
HOSPITAL CARE TRUST FUND 872

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate
Fund Balance January 1st	773,903	615,065	631,644	430,202	718,700	914,131	549,131	345,131	124,131	(113,869)
Fund Balance December 31st	615,065	631,644	430,202	718,700	914,131	549,131	345,131	124,131	(113,869)	(346,869)
Reserve for Encumbrances	217,036	8,368	16,047	-	20,938	25,000	25,000	25,000	25,000	25,000
Unencumbered Cash 12/31	398,029	623,276	414,155	718,700	893,193	524,131	320,131	99,131	(138,869)	(371,869)
Minimum Target Fund Balance										
35% of Expected Claims	614,811	708,352	819,550	590,068	903,799	1,099,000	1,160,950	1,226,050	1,294,300	1,366,050
Amount Over/(Under) Target	(216,782)	(85,076)	(405,395)	128,631	(10,606)	(574,869)	(840,819)	(1,126,919)	(1,433,169)	(1,737,919)

HOSPITAL CARE FUND		2018 EXPENDITURES	2019 EXPENDITURES	2020 EXPENDITURES	2021 EXPENDITURES	2022 EXPENDITURES	2023 BUDGET	Increase/ (Decrease)	% Increase/ (Decrease)
872.980.5239	OTHER PROFESSIONAL SERVICES	514,901	538,638	564,350	616,794	660,995	656,600	91,600	16.21%
872.980.5265	TAXES	-	-	-	-	-	10,000	-	0.00%
872.980.5269	OTHER SERVICES - DENTAL						8,400		
872.980.5490	REFUNDS	-	-	411	-	-	-	-	0.00%
	TOTAL OPERATION AND MAINT	**514,901**	**538,638**	**564,761**	**616,794**	**660,995**	**675,000**	**91,600**	**15.93%**
872.980.5970	MEDICAL CLAIMS	1,503,183	1,945,028	2,046,638	1,935,315	2,860,310	2,918,500	868,500	42.37%
872.980.5971	PRESCRIPTION CLAIMS	447,154	445,389	443,922	452,930	395,419	540,000	-	0.00%
872.980.5972	VISION CLAIMS								
872.980.5973	DENTAL CLAIMS						81,500		
	TOTAL OTHER	**1,950,337**	**2,390,417**	**2,490,560**	**2,388,245**	**3,255,730**	**3,540,000**	**868,500**	**33.53%**
	TOTAL HOSPITAL CARE	**2,465,238**	**2,929,055**	**3,055,321**	**3,005,039**	**3,916,724**	**4,215,000**	**960,100**	**30.33%**

DEPT/ITEM	2023	2024	2025	2026	2027
COMPUTER LEGAL RESEARCH FUND 229					
Court:					
Computers	11,060			12,500	
Backscan-integ/E-Filing/Scanning 2023/Furn Upgrade 2024-2025	50,000	8,000	8,000		
Total Computer Legal Research Fund 229	**61,060**	**8,000**	**8,000**	**12,500**	-
STREET FUND 221					
Public Works:					
Computers	2,693			4,000	
Street Construction (Split 221,332)	530,000	560,900	592,727	625,509	659,274
Curb and Sidewalks (Split 221,332 in 22,23,24)	196,500	205,770	215,318	225,153	235,282
Five Yard Dump Truck #20 (Split 325,221,242,651,652)			115,000		
One Ton Dump Truck #15 (Split 221,242,651,652)		45,000			
Tire Changing Equipment (Split 221,242,325,651,652)		2,000			
4 X 4 Ppickup for DES (221,242,325,651,652)				11,250	
Floor Saw (Split 325,221,242,651,652)			5,500		
16' Tilt Trailer (221,242,651,652)			7,000		
Excavator (221,242,651,652)				40,000	
Asphalt Paver (Split 221,325)					190,000
Utility Trailer (Split 221,242,325,651,652)		2,000			
Traffic Signal at Northwoods & I-75 SB (ODOT project - our share)	100,000				
Rapid Flashing Beacon, etc.- Demmit, Helke, Art Park	90,000				
Large Vac Truck (Split 221,242,651,652)	137,500				
Tire Balancing Equipment (Split 221,242,325,651,652)	2,000				
Large Copier/Scanner					4,000
TOTAL STREET FUND 221	**1,058,693**	**815,670**	**935,545**	**905,912**	**1,088,556**

DEPT/ITEM	2023	2024	2025	2026	2027
STATE HIGHWAY FUND 222					
Public Works:					
TOTAL STATE HIGHWAY FUND 222	-	-	-	-	
PERMISSIVE MOTOR VEHICLE LICENSE TAX FUND 224					
Public Works:					
Street Construction	45,000	45,000	45,000	45,000	45,000
TOTAL PERMISSIVE MVLT FUND 224	**45,000**	**45,000**	**45,000**	**45,000**	**45,000**
AMERICAN RESCUE PLAN ACT FUND 238					
TOTAL AMERICAN RESCUE PLAN ACT FUND 238	-	-	-	-	-

DEPT/ITEM	2023	2024	2025	2026	2027
STORMWATER SPECIAL REVENUE FUND 242					
Public Works:					
Computers	1,078			2,500	
Clyde/Cyril Drive Reconstruction - (Split 242,332,651,652)	76,000				
Large Vac Truck (Split 221,242,651,652)	137,500				
Tire Balancing Equipment (Split 221,242,325,651,652)	2,000				
Aluminum Quick Shoring (242,651,652)	4,000				
Tire Changing Equipment (Split 221,242,325,651,652)		2,000			
GPS Locating Equipment 9242,651,652)		5,000			
4 X 4 Ppickup for DES (221,242,325,651,652)				4,500	
Five Yard Dump Truck #20 (Split 325,221,242,651,652)			23,000		
One Ton Dump Truck #15 (Split 325,221,242,651,652)		9,000			
Utility Trailer (Split 221,242,325,651,652)		2,000			
Floor Saw (Split 221,242,651,652)			1,500		
16' Tilt Trailer (221,242,651,652)			1,400		
Excavator (221,242,651,652)				10,000	
25 YD Remote Leaf Trailer (221.242)					70,000
Large Copier/Scanner					4,000
TOTAL STORMWATER SR FUND 242	**220,578**	**18,000**	**25,900**	**17,000**	**74,000**
JOB CREATION AND REVITALIZATION FUND 245					
Land	500,000				
Buildings & Improvements	500,000				
TOTAL JOB CREATON & REVITALIZATION FUND 245	**1,000,000**	-	-	-	-

DEPT/ITEM	2023	2024	2025	2026	2027
CAPITAL IMPROVEMENT FUND 325					
City Manager's Office:					
Computers	9,964			11,500	
Brand Activation	150,000				
Renovations (Large Conference Room/City Manager Office)		25,000			
Total City Manager's Office	**159,964**	**25,000**	-	**11,500**	-
Information Technology:					
Computers	8,295			10,000	
Workstation upgrade (PCs)		6,500			
Server Upgrade					200,000
Data Backup Upgrade	25,000				25,000
Battery Replacement		8,000			
Email Filter Appliance	-	6,700			
Microsoft Exchange Email Upgrade			28,000		
Multi-Factor Authentication	9,000				
SAN Storage Upgrade				148,000	
Firewall Upgrade					40,000
Total Information Technology	**42,295**	**21,200**	**28,000**	**158,000**	**265,000**
Finance:					
Computers	6,452			8,000	
Total Finance	**6,452**	-	-	**8,000**	-
Tax:					
Computers	4,609			5,500	
Total Tax	**4,609**	-	-	**5,500**	-

DEPT/ITEM	2023	2024	2025	2026	2027
Municipal Court:					
Total Court	-	-	-	-	-
DES:					
Computers	5,530			7,000	
4 X 4 Ppickup for DES (221,242,325,651,652)				11,250	
Large Copier/Scanner					4,000
Total DES	**5,530**	-	-	**18,250**	**4,000**
Prosecutor:					
Computers	922			2,500	
Total Prosecutor	**922**	-	-	**2,500**	-
Public Works:					
Computers	2,693			4,000	
Cassel Hills Bike Path (2,136,703 - MVRPC, 406,500 - Five Rivers)		3,519,875			
Tire Balancing Equipment (Split 221,242,325,651,652)	2,000				
Tire Changing Equipment (Split 221,242,325,651,652)		2,000			
Utility Trailer (Split 221,242,325,651,652)		2,000			
Total Public Works	**4,693**	**3,523,875**	-	**4,000**	-

DEPT/ITEM	2023	2024	2025	2026	2027
Parks and Recreation - Administration:					
Computers	4,953			5,500	
Total P&R - Administration	**4,953**	**-**	-	**5,500**	**-**
Parks and Recreation - Parks:					
Tractor - Replacement - Progressive mowers			45,000		70,000
Pickup Truck w/ Plow - Replacement				75,000	
Mower/Snow Blower/Broom - Replacement	75,000				80,000
Pull behind 15 foot bat wing mower deck			25,000		
Dump Truck - Replacement	85,000			95,000	
Zero-Turn Mower - Replacement (2)	30,000				30,000
Park Signs - Replace with new branding Logo		100,000			
Trash Cans (12) and Park Benches (15)	42,000				
Drinking Fountain Replacements (3)	12,000				
Field Top Dresser (Replacement)					25,000
Work Cart Replacement			15,000		
Helke Park:					
Tennis & Pickleball Court - Maintenance* **This is a shared cost with VBCSD**	10,000		10,000		10,000
Recycled Picnic Tables - (Grant funds $14,000 (70%)	26,000				
Robinette Park:					
Asphalt - Maintenance			75,000		
Restroom Building (Grants/donations of $65,000 + $50,000 + $20,000)	300,000				
Victory Park:					

DEPT/ITEM	2023	2024	2025	2026	2027
Sports Complex:					
Fence - Replacement	40,000	40,000	40,000	40,000	40,000
Exterior Maintenance - Outbuildings				20,000	
Asphalt Maintenance - parking lot & main drive				50,000	
Walking path maintenance		148,500			
Basketball Surface Maintenance					10,000
Concrete Maintenance					20,000
Warner Park:					
Jeffers Park:					
Tennis Court - Maintenance			15,000		
Seger Park:					
Vandalia Art Park:					
Asphalt - Seal Asphalt Paths	8,000				
Art Park Amphitheater - Grant Funds of $300,000	550,000				
Total P&R - Parks	**1,178,000**	**288,500**	**225,000**	**280,000**	**285,000**
Parks and Recreation - Recreation:					
Computers	1,229			2,500	
Total P&R - Recreation	**1,229**	**-**	**-**	**2,500**	**-**

DEPT/ITEM	2023	2024	2025	2026	2027
Parks and Recreation - Baseball					
Computers	308			1,500	
Ball Diamond Material - Maintenance		10,000			10,000
Golf Cart - Replacement			4,500		6,000
Batting Cage Nets - Replacement	5,000				
TOTAL PARKS AND RECREATION - BASEBALL	**5,308**	**10,000**	**4,500**	**1,500**	**16,000**
Parks and Recreation - Soccer					
Computers	308			1,500	
Golf Cart - Replacement			4,500		6,000
Field Striper - Replacement		15,000			
TOTAL PARKS AND RECREATION - SOCCER	**308**	**15,000**	**4,500**	**1,500**	**6,000**

DEPT/ITEM	2023	2024	2025	2026	2027
Parks and Recreation - Recreation Center:					
Computers	10,139			11,500	
Fitness Equipment - Replacement	20,000	20,000	20,000	20,000	20,000
Aerco Boiler - Replacement			40,000		
Concrete Walkway - Maintenance			20,000		
Weight Equipment - Replacement			30,000		
Landscape Replacement - Front		25,000			
Bench Replacement - Front		12,000			
Exterior - Maintenance	5,000	5,000	5,000	5,000	15,000
Heat Exchanger - Maintenance and Cleaning	5,000		5,000		6,000
Asphalt - Maintenance		25,000			50,000
Aquatic Center Pumps - Replacement	5,000		6,000		
Aquatic Center Chemical Pumps - Replacement			5,000		
Auto Scrubber		11,000			
Aquatic Center Slide/Stairs - Maintenance				5,000	
Aquatic Center Frog Slide Refurbish	20,000				
Aquatic Center Paint		35,000			
Aquatic Center Pool floor resurface				180,000	
Aquatic Sand Filter Replacement					70,000
Interior painting		10,000			
Backflow Preventer Replacement					20,000
VFD (Variable Frequency Drive) Replacement	6,000	6,000	6,000	6,000	6,000
Auto Belay System (5)	15,000				
Total P&R - Recreation Center	**86,139**	**149,000**	**137,000**	**227,500**	**187,000**

DEPT/ITEM	2023	2024	2025	2026	2027
Parks and Recreation - CHP:					
Sand Filter Tank Replacement			25,000		
Funbrella - Refurbish/Replacement		10,000			
Diving Stands/Concrete	20,000				
Pool chairs - replace	5,000		5,000		
Exterior Fencing (basketball)		10,000			
Asphalt Maintenance			10,000		
Concrete Maintenance				20,000	
ADA Steps	7,500				
Total P&R - Cassel Hills Pool	**32,500**	**20,000**	**40,000**	**20,000**	**-**
Parks and Recreation - Senior Center:					
Computers	2,477			4,000	
Asphalt - Maintenance			7,000		
Fire Sprinkler	125,000				
Carpet - Replacement			7,000		
Furnace - Replacement	-				20,000
Concrete - Maintenance		12,000			
Total P&R - Senior Center	**127,477**	**12,000**	**14,000**	**4,000**	**20,000**

DEPT/ITEM	2023	2024	2025	2026	2027
Parks and Recreation - Building Maintenance:					
Computers	3,687			5,000	
Floor Care Equipment - Replacement	10,000		8,000		10,000
Upgrade Key Program				10,000	
Municipal Building:					
Carpet - Replacement		5,000			10,000
Exterior - Maintenance				20,000	
Asphalt and Concrete - Maintenance	40,000		40,000		
Justice Center:					
Exterior - Maintenance			20,000		
Asphalt and Concrete - Maintenance					30,000
Flooring - Maintenance					20,000
Paint - Interior			15,000		10,000
Sally port concrete floor and overhead door replacement					20,000
Park Maintenance Garage:					
Exterior Maintenance				15,000	
Total P&R - Building Maintenance	**53,687**	**5,000**	**83,000**	**50,000**	**100,000**
TOTAL CAPITAL IMPROVEMENT FUND 325	**1,714,066**	**4,069,575**	**536,000**	**800,250**	**883,000**
COMMUNITY DEVELOPMENT BLOCK GRANT 337					
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT 337	-	-	-	-	-

DEPT/ITEM	2023	2024	2025	2026	2027
POLICE-FIRE-STREET CIP FUND 332					
Police Administration					
Computers	8,074			9,500	
Lighting and Tinting Unmarked	15,339				
Total Police Administration	**23,413**	**-**	**-**	**9,500**	**-**
Police Operations					
Computers	9,217			10,000	
Cruisers	153,450	112,530	-	202,554	222,809
Cruiser Equipment and Graphics	20,700	59,714	43,790	-	78,822
Unmarked Vehicle	48,000		48,000		57,600
Flock Camera System	25,000	25,000	25,000	25,000	25,000
Body Worn Camera Replacement				50,000	
MDT Replacement			65,000		
Taser Replacement		6,600	7,260	7,986	8,785
Duty Pistol Replacement	37,000				
Total Police Operations	**293,367**	**203,844**	**189,050**	**295,540**	**393,016**
Police Communications:					
Computers	1,844			3,000	
Total Police Communications	**1,844**	**-**	**-**	**3,000**	**-**
Total Police	**318,624**	**203,844**	**189,050**	**308,040**	**393,016**

DEPT/ITEM	2023	2024	2025	2026	2027
Fire :					
Computers	15,680			17,000	
Mobile Data Terminal/Mobile Reporting Lease	12,300	12,300	12,300	12,300	12,300
Replace Modems in Fire Apparatus Support Vehicles	24,000				
Rescue Equipment Replacement Project	20,000		20,000		
Station 2 HVAC Updates			30,000		
Station 1 HVAC Updates				30,000	
Cardiac Monitor Replacement	68,000	68,000	68,000	68,000	68,000
Firefighter Protective Clothing	50,000	40,000	30,000	30,000	
Fire Station Furniture Replacement					10,000
Portable Radios (10 in 2022 & 10 in 2023	100,000				
Medic Unit Replacement (2015)		300,000		325,000	
Flooring & Paint Fire Station 1					60,000
Staff Vehicle (Pick-Up Truck) Chief 1				50,000	
EMS Stretchers			75,000		
Remodel Kitchen at Fire Station 2					75,000
Fitness Equipment Project Fire Stations 1 & 2	5,000		5,000		
Total Fire	**294,980**	**420,300**	**240,300**	**532,300**	**225,300**

DEPT/ITEM	2023	2024	2025	2026	2027
Public Works:					
Street Construction (Split 221,332)	500,000	500,000	500,000	500,000	500,000
Curb and Sidewalks (Split 221,332 in 22,23,24)	112,500	112,500	112,500	112,500	112,500
Clyde/Cyril Drive Reconstruction - (Split 332,651,652)	180,000				
Airport Access Road NB Bridge Ceck	223,170				
Tionda Drive, Mossview & Ranchview Watermain - Resurfacing		239,375			
Damian, Soter, Romanus, Desales Watermain & Resurfacing			153,285		
Kenneth Ave Watermain & Resurfacing			70,535		
Pool Ave & Randler Ave Watermian & Resurfacing				242,535	
Marcellus, Desales, Neri, Paula, Pius Watermain & Resurfacing					192,065
Webster Steet Reconstruction Project		896,414			
Total Public Works	**1,015,670**	**1,748,289**	**836,320**	**855,035**	**804,565**
TOTAL POLICE-FIRE-STREET CIP FUND 332	**1,629,274**	**2,372,433**	**1,265,670**	**1,695,375**	**1,422,881**
FIRE EQUIPMENT CAPITAL PROJECTS FUND 339					
TOTAL FIRE EQUIPMENT FUND 339	-	-	-	-	-
OPWC FUND 340					
Clyde/Cyril Drive Reconstruction - Street	195,000				
Clyde/Cyril Drive Reconstruction - Stormwater	82,000				
Airport Access Road NB Bridge Ceck	200,000				
Pool Ave & Randler Ave Watermian & Resurfacing				242,535	
Tionda Drive, Mossview & Ranchview Watermain - Resurfacing		239,375			
Damian, Soter, Romanus, Desales Watermain & Resurfacing			153,285		
Kenneth Ave Watermain & Resurfacing			70,535		
Marcellus, Desales, Neri, Paula, Pius Watermain & Resurfacing					192,065
TOTAL OPWC FUND 340	**477,000**	**239,375**	**223,820**	**242,535**	**192,065**

DEPT/ITEM	2023	2024	2025	2026	2027
FACILITY IMPROVEMENT CAPITAL PROJECTS FUND 360					
TOTAL FACILITIES IMPROVEMENT/MAINT FUND 360	-	-	-	-	-
GOLF OPERATIONS FUND 641					
GOLF PRO SHOP: 471					
Computers	1,844			3,000	
TOTAL GOLF PRO SHOP	**1,844**	-	-	**3,000**	-
GOLF RESTAURANT/SNACK BAR: 472					
TOTAL RESTAURANT/SNACK BAR	-	-	-	-	-
GOLF COURSE MAINTENANCE: 473					
Computers	922			2,500	
Asphalt Repair Cart paths	20,000	20,000	20,000	20,000	20,000
Sidewinder Trim Mower					60,000
Fencing around Course	40,000				
Fairway Mower			105,000		
Irrigation System Replacement		2,000,000			
TOTAL GOLF - COURSE MAINTENANCE	**60,922**	**2,020,000**	**125,000**	**22,500**	**80,000**

DEPT/ITEM	2023	2024	2025	2026	2027
GOLF COURSE - BUILDING MAINTENANCE					
Clubhouse doors, paint, HVAC - capital maintenance				15,000	
Parking lot asphalt and concrete - maintenance			35,000		
Cart barn siding and door replacement		25,000			
Paint Building Exterior					15,000
TOTAL GOLF - BUILDING MAINTENANCE	-	**25,000**	**35,000**	**15,000**	**15,000**
TOTAL GOLF FUND	**62,766**	**2,045,000**	**160,000**	**40,500**	**95,000**
WATER FUND 651					
Public Works:					
Computers	2,155			4,000	
Utility Trailer (Split 221,242,325,651,652)		2,000			
Clyde/Cyril Drive Reconstruction - (Split 242,325,651,652)	206,000				
Dog Leg Road Utility Extension Phase 2	2,500,000				
Large Vac Truck (Split 221,242,651,652)	137,500				
Tire Balancing Equipment (Split 221,242,325,651,652)	2,000				
Aluminum Quick Shoring (242,651,652)	4,000				
Tionda Drive & Mossview Ave. Watermain - Resurfacing		1,096,250			
Tire Changing Equipment (Split 221,242,325,651,652)		2,000			
Five Yard Dump Truck #20 (Split 325,221,242,651,652)			46,000		
One Ton Dump Truck #15 (Split 325,221,242,651,652)		18,000			
GPS Locating Equipment 9242,651,652)		5,000			
4 X 4 Ppickup for DES (221,242,325,651,652)				9,000	
Damian, Soter, Romanus, Desales Watermain & Resurfacing			710,430		
Kenneth Ave Waermain & Resurfacing			325,930		
Floor Saw (Split 325,221,242,651,652)			2,500		
16' Tilt Trailer (221,242,651,652)			2,800		
Pool Ave & Randler Ave Watermian & Resurfacing				949,432	
Excavator (221,242,651,652)				25,000	
Marcellus, Desales, Neri, Paula, Pius Watermain & Resurfacing					775,879
Water valve and fire hydrant replacements	100,000	100,000	100,000	100,000	100,000
Large Copier/Scanner					4,000
TOTAL WATER FUND 651	**2,951,655**	**1,223,250**	**1,187,660**	**1,087,432**	**879,879**

DEPT/ITEM	2023	2024	2025	2026	2027
SEWER FUND 652					
Public Works:					
Computers	2,155			4,000	
Sanitary Sewer Slip Line($60,000 TCA)	150,000	154,500	159,135	163,909	168,826
Clyde/Cyril Drive Reconstruction - (Split 242,325,651,652)	154,000				
Dog Leg Road Utility Extension Phase 2	2,500,000				
Large Vac Truck (Split 221,242,651,652)	137,500				
Tire Balancing Equipment (Split 221,242,325,651,652)	2,000				
Aluminum Quick Shoring (242,651,652)	4,000				
Five Yard Dump Truck #20 (Split 325,221,242,651,652)			46,000		
One Ton Dump Truck #15 (Split 325,221,242,651,652)		18,000			
GPS Locating Equipment 9242,651,652)		5,000			
4 X 4 Ppickup for DES (221,242,325,651,652)				9,000	
Floor Saw (Split 325,221,242,651,652)			2,500		
16' Tilt Trailer (221,242,651,652)			2,800		
Excavator (221,242,651,652)				25,000	
Tire Changing Equipment (Split 221,242,325,651,652)		2,000			
Utility Trailer (Split 221,242,325,651,652)		2,000			
Large Copier/Scanner					4000
TOTAL SEWER FUND 652	**2,949,655**	**181,500**	**210,435**	**201,909**	**172,826**

2023 BUDGET WORKSHEET
Transfers In

		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Total Fund Transfers
General Fund	110											
Baseball Fund	231	-	-	-	-	-	-	-	-	-	-	-
FEMA Special Revenue Fund	241					51,909						
Job Creation & Revitalization	245					2,145,136						
Facility Improvement	360		-	-	1,563,375		865,250	799,450	810,200	795,200	780,200	4,050,300
Employee Retirement Reserve	255	175,000	275,000	150,000	225,000	256,000	325,000	400,000	325,000	275,000	200,000	1,581,000
Capital Improvement	325	910,000	600,000	700,000	750,000	1,250,000	1,500,000	1,250,000	500,000	800,000	900,000	5,300,000
Police-Fire-Street CIP	332	1,865,861	2,104,687	2,045,446	2,156,886	2,332,201	2,310,000	2,410,000	2,520,000	2,630,000	2,750,000	12,202,201
Bond Retirement	436	1,039,585	942,000	898,806	900,000	55,000	115,000	115,000	115,000	115,000	115,000	515,000
Golf	641	205,000	75,000	150,000	175,000	150,000	150,000	400,000	650,000	700,000	750,000	2,050,000
Total Transfers In		**4,195,446**	**3,996,687**	**3,944,252**	**5,770,261**	**6,240,246**	**5,565,250**	**5,374,450**	**4,920,200**	**5,315,200**	**5,495,200**	**27,415,346**

		2018	2019	2020
CDBG FUND				
FIRE EQUIPMENT FUND				
OPWC FUND				
Total Advances In		-	-	-

Debt Schedule

	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/2/2032
General Obligation Bonds:										
Fund 332 - Police, Street, Fire CIP										
2009 Fire Station										
Limited Tax bonds (4%-4.1%)	310,000									
Principal Due	310,000									
Interest Due	45,000									
	355,000									

(Bond issued for the construction of Fire Station No. 1 on Peters Pike)

	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/2/2032
Fund 332 - Police, Street, Fire CIP										
2009 Peters Pike Const										
Limited Tax bonds (4%-4.1%)	80,000									
Principal Due	80,000									
Interest Due	15,000									
	95,000									

(Bonds issued for the reconstruction and widening of Peters Pike from National Road to Stonequarry Road)

Bond Anticipation Notes:

	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/2/2032
Various Purpose										
Fund 332 - Police, Street, Fire CIP										
Ohio Tax Exempt Various										
Purpose Notes Series 2021 (3.75%)	1,237,000	1,097,000	957,000	817,000	677,000	537,000	397,000	257,000	117,000	
Principal Due	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	117,000	
Interest Due	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	40,000	
	187,000	**187,000**	**187,000**	**187,000**	**187,000**	**187,000**	**187,000**	**187,000**	**157,000**	

(Bond anticipation notes related to the purchase of a new fire engine ladder truck.)

Debt Schedule

	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/2/2032
2016 Fire Equipment BAN										
Fund 332 - Police, Street, Fire CIP										
Refunding BAN	192,000	144,000	96,000	48,000						
Principal Due	192,000	144,000	96,000	48,000						
Interest Due **(3.75%)**	8,000	8,000	8,000	8,000						
	200,000	**152,000**	**104,000**	**56,000**						
(Bond anticipation notes related to the purchase of a new fire engine)										
Fund 436 - Bond Retirement										
Land Acquisition Note (4.50%)	1,399,000	1,399,000	1,399,000	1,399,000	1,399,000	1,399,000	1,399,000	1,399,000	1,399,000	1,399,000
Principal Due	1,399,000	1,399,000	1,399,000	1,399,000	1,399,000	1,399,000	1,399,000	1,399,000	1,399,000	1,399,000
Interest Due	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000
8/24/2036	**1,464,000**	**1,464,000**	**1,464,000**	**1,464,000**	**1,464,000**	**1,464,000**	**1,464,000**	**1,464,000**	**1,464,000**	**1,464,000**
(Bond anticipation notes issued for the acquisition of land for the Stonequarry Crossing development)										
Other Debt:										
Fund 332 - Police, Street, Fire CIP										
State Infrastructure Bank Loan	351,221	118,821								
Principal Due	232,400	118,821								
Interest Due **(3%)**	8,807	1,782								
Total	**241,206**	**120,603**								
(Loan from the Ohio Department of Transportation for the reconstruction and widening of Dixie Drive from Crest Hill to Elva Court)										
Fund 332 - Police, Street, Fire CIP										
70/75 Airport Logistics Access Project	234,019	204,767	175,515	146,263	117,011	87,759	58,507	29,255		
Principal & Interest Due **(2.1%)**	29,252	29,252	29,252	29,252	29,252	29,252	29,252	29,252		
Total	**29,252**	**29,252**	**29,252**	**29,252**	**29,252**	**29,252**	**29,252**	**29,252**		
8/15/2030										
(Debt Service payments per TID agreement for construction of the expansion of certain roadways and other improvements)										
Fund 360 - Facilities Improvement										
HVAC/Roof Project (3.00-4.00%)	8,480,000	8,005,000	7,505,000	7,005,000	6,505,000	5,955,000	5,395,000	4,810,000	4,200,000	3,565,000
Principal	520,000	475,000	500,000	500,000	500,000	550,000	560,000	585,000	610,000	635,000
Interest	345,250	324,450	310,200	295,200	280,200	260,200	238,200	215,800	192,400	168,000
Total	**865,250**	**799,450**	**810,200**	**795,200**	**780,200**	**810,200**	**798,200**	**800,800**	**802,400**	**803,000**
12/1/2037										
(Bond debt service for facilities maintenance on city owned buildings, including HVAC and roof)										

Debt Schedule

	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/2/2032
Funds 651 & 652 (Water & Sewer)										
Dog Leg Rd Utility Extension Proj	4,210,000	4,060,000	3,910,000	3,760,000	3,585,000	3,410,000	3,225,000	3,035,000	2,840,000	2,635,000
Principal **(4.00-5.00%)**	290,000	150,000	150,000	150,000	175,000	175,000	185,000	190,000	195,000	205,000
Interest	208,500	196,900	190,900	183,400	175,900	167,150	158,400	151,000	143,400	135,600
Total 12/1/2042	**498,500**	**346,900**	**340,900**	**333,400**	**350,900**	**342,150**	**343,400**	**341,000**	**338,400**	**340,600**

(Bond debt service for Utility extension project - west - Dog Leg Rd-Phase 1)

Ohio Public Works Commission

Fund 651 - Water					
Kenbrook Project	16,752				
Principal Due	16,752				
Total	**16,752**				
Fund 651 - Water					
Skyview Project	20,396	10,200			
Principal Due	10,200	10,200			
Total	**10,200**	**10,200**			
Funds 242,332 Stormwater, PSF CIP					
Northwoods Project	83,981	50,388	16,797		
Principal	33,594	33,594	16,797		
Total	**33,594**	**33,594**	**16,797**		
Fund 651 - Water					
Marview Project	37,500	25,000	12,500		
Principal	12,500	12,500	12,500		
Total	**12,500**	**12,500**	**12,500**		
Fund 651 - Water					
Brindlestone Project	54,000	36,000	18,000		
Principal	18,000	18,000	18,000		
Total	**18,000**	**18,000**	**18,000**		
Funds 242,332,651,652 Stormwater,PSF CIP,Water,Sewer					
Gabriel Project	199,500	159,600	119,700	79,800	39,900
Principal	39,900	39,900	39,900	39,900	39,900
Total	**39,900**	**39,900**	**39,900**	**39,900**	**39,900**