

**CITY OF SHOREWOOD  
CITY COUNCIL WORK SESSION  
MONDAY, AUGUST 22, 2022**

**5755 COUNTRY CLUB ROAD  
COUNCIL CHAMBERS  
6:00 P.M.**

For those wishing to listen live to the meeting, please go to [ci.shorewood.mn.us/current\\_meeting](https://ci.shorewood.mn.us/current_meeting) for the meeting link. Contact the city at 952.960.7900 during regular business hours with questions.

### **AGENDA**

#### **1. CONVENE CITY COUNCIL WORK SESSION**

##### **A. Roll Call**

Mayor Labadie \_\_\_\_\_  
Siakel \_\_\_\_\_  
Johnson \_\_\_\_\_  
Callies \_\_\_\_\_  
Gorham \_\_\_\_\_

##### **B. Review Agenda**

### **ATTACHMENTS**

#### **2. 2023 PROPOSED BUDGET**

**Finance Director Memo**

#### **3. ADJOURN**



## City of Shorewood Council Meeting Item

#2

MEETING TYPE  
Work Session

**Title / Subject: 2023 Proposed Budget**

Meeting Date: August 22, 2022

Prepared by: Joe Rigdon, Finance Director

Reviewed by: Ed Shukle, Interim City Administrator

Attachments: Notable Budget Changes 2022 to 2023 (p. 11-12)  
General Fund 2023 Budget Draft (p. 13-33)  
Shorewood Community and Event Center 2023 Budget Draft (p. 34-35)  
Enterprise Funds 2023 Budget Drafts (p. 36-46)

**Background:** 2023 budget worksheets were distributed to department heads in mid-June and staff has subsequently been working on putting together the 2023 preliminary budget and property tax levy. It is anticipated that the Council will adopt the preliminary budget and levy at the September 12 or September 26 meeting. The 2023 property tax levy must be certified to Hennepin County by September 30. After certification, the preliminary levy can not be increased, but can be decreased. the City will certify the levy to Hennepin County and the information will be used in preparing truth-in-taxation notices sent to property owners in November.

**General Fund:**

Expenditures:

Overall proposed 2023 General Fund expenditures (excluding transfers out) are preliminarily budgeted at \$6,183,520 or a 6.1% increase from the 2022 General Fund budget. Total transfers out are budgeted at no change in 2023. A change in budget presentation was implemented with the 2021 budget. Through the 2020 budget, the General Fund levied all property taxes, and subsequently made transfers out to other funds, predominately for capital projects. Starting with the 2021 budget, the City levied taxes directly to capital projects and debt service funds, thereby eliminating the need for the transfers out of the General Fund. The Shorewood Community and Event Center will continue to receive annual transfers from the General Fund. The revenues section of the 2023 General Fund budget draft includes a detail of taxes section.

Personnel-related Assumptions:

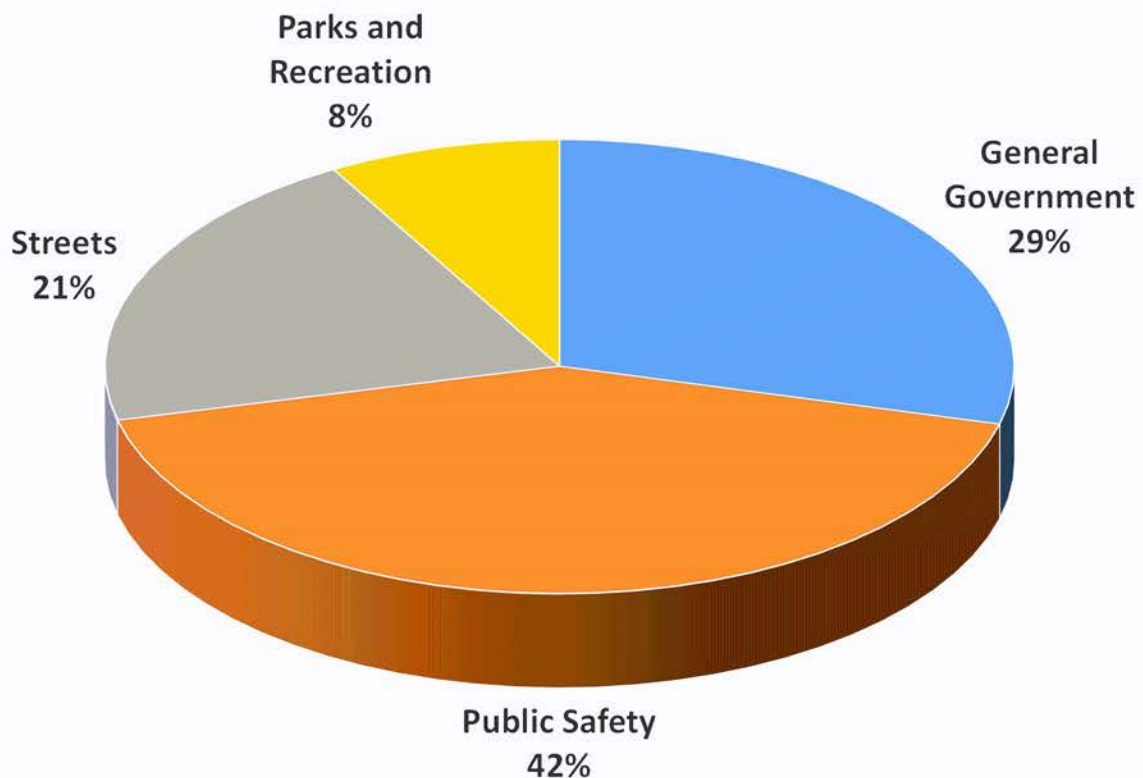
- One new Light Equipment Operator is included in the 2023 budget, with an allocation of 0.8 FTE in park maintenance, and 0.2 FTE in public works.
- There are no other changes in the number of employees budgeted for 2023.
- Employee 2023 pay step increases are included as applicable.
- An employee cost of living adjustment of 3.0% is included for 2023.
- Health insurance premiums are estimated to increase approximately 10% for 2023.

- The employer contribution toward insurance premiums is shown with an increase from \$1,280 per month in 2022 to \$1,330 per month in 2023.

Notable General Fund Budget Items:

- New Light Equipment Operator: \$96,172, with an allocation of 0.8 FTE in park maintenance, and 0.2 FTE in public works
- Police preliminary budget: increase of \$77,705
- Fire preliminary budget: increase of \$25,393
- Planning: \$64,000 for code amendments and planning consulting
- Parks maintenance: Integrated pest management plan requires review

### **General Fund Expenditures and Transfers Out 2023 Proposed Budget**

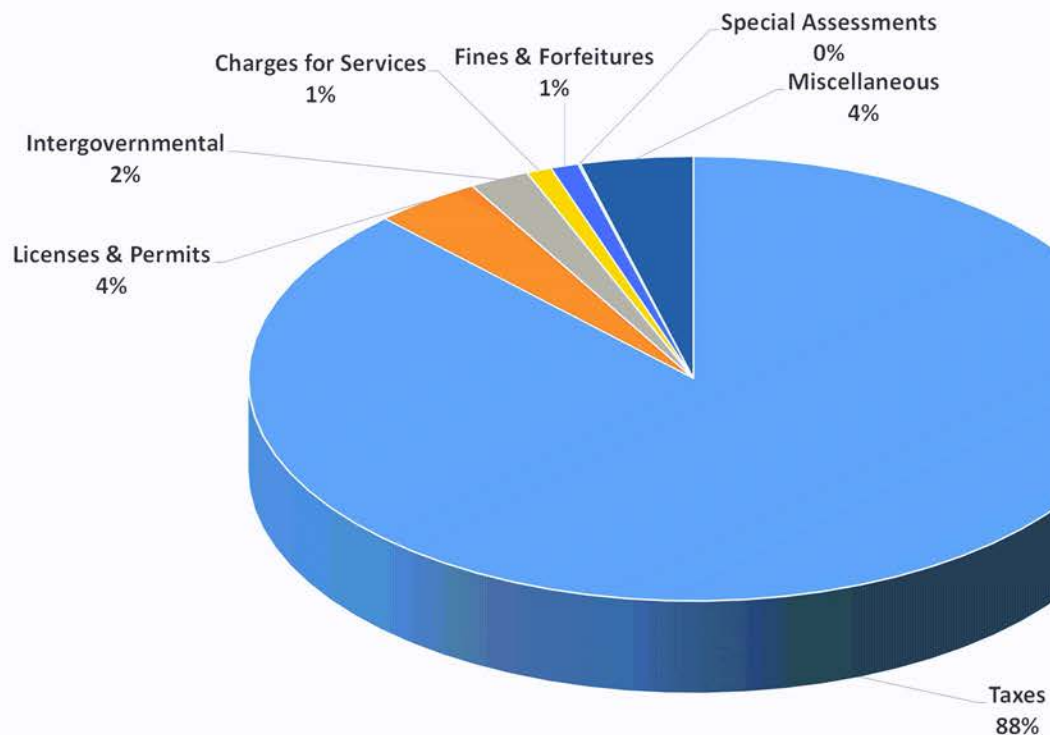


### Revenues:

General Fund 2023 revenues (excluding transfers in) are preliminarily budgeted at \$6,260,820 or a 6.0% increase from the 2022 budget. The increase is due to the proposed General Fund taxes increasing in order to cover 2023 expenditure increases. Property taxes account for 89.0% of the 2023 General Fund revenue budget. Non-tax revenues make up 11.0% of the budget and are projected to increase by 1.7%.

For the 2022 and 2023 budgets, no use of reserves has been included, resulting in structurally balanced budgets. To balance the 2021 General Fund budget, a “use of reserves” of \$193,482 was included, and was based upon projected fund balance at the end of 2020. Due to a combination of revenues being over budget and expenditures being under budget, a use of reserves did not actually occur in 2021 and is also not expected to occur in 2022. It is recommended that the City strive to structurally balance its General Fund budget with revenues equaling expenditures, and without the use of reserves.

### **General Fund Revenues and Transfers In 2023 Proposed Budget**





### Property Tax Levy:

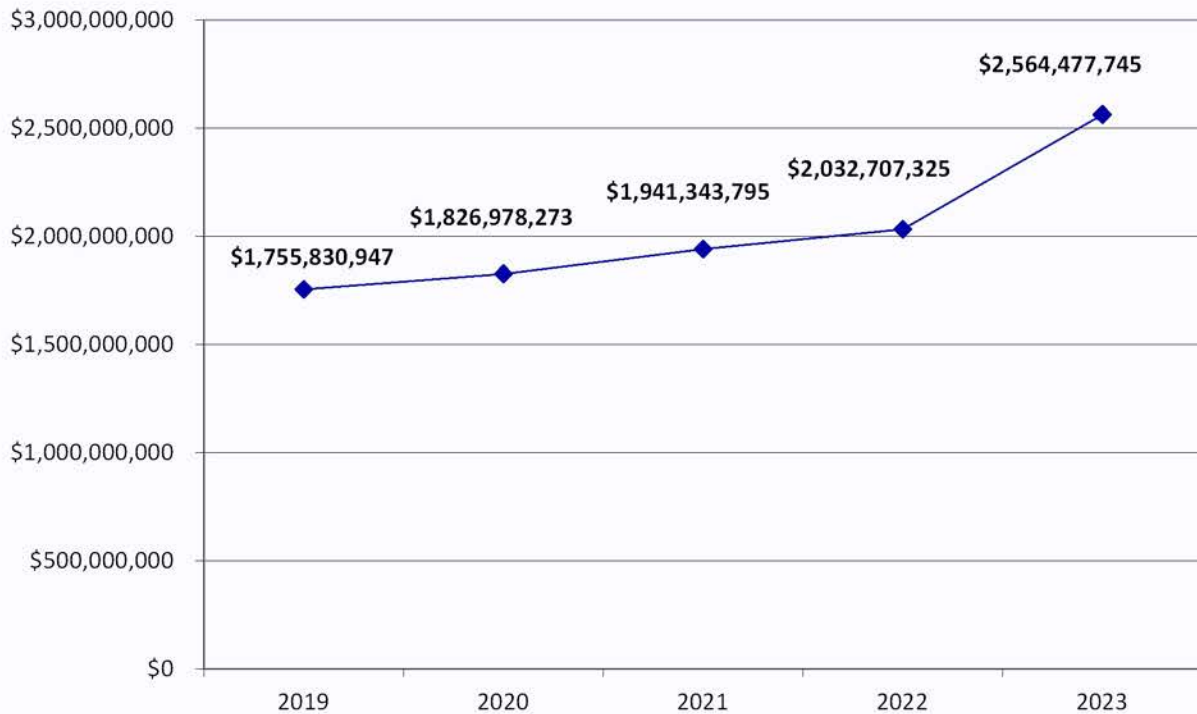
The City's 2023 overall preliminary property tax levy of \$6,720,505 is 8.9% higher than the 2022 total levy of \$6,173,291. The General Fund portion of the property tax levy is proposed to increase by \$365,722, or 7.0%, with all other non-General Fund tax levies (capital and debt levies) budgeted to increase \$181,492, or 18.8%. Of note, principal on projected new 2022 street reconstruction bonds is included as partially delayed in order to assist in financing projects.

Based on property tax capacity estimates of a 28.2% increase, the City is proposing to decrease the payable 2023 City tax rate by 15.9% from 27.327% in 2022 to 22.973% in 2023.

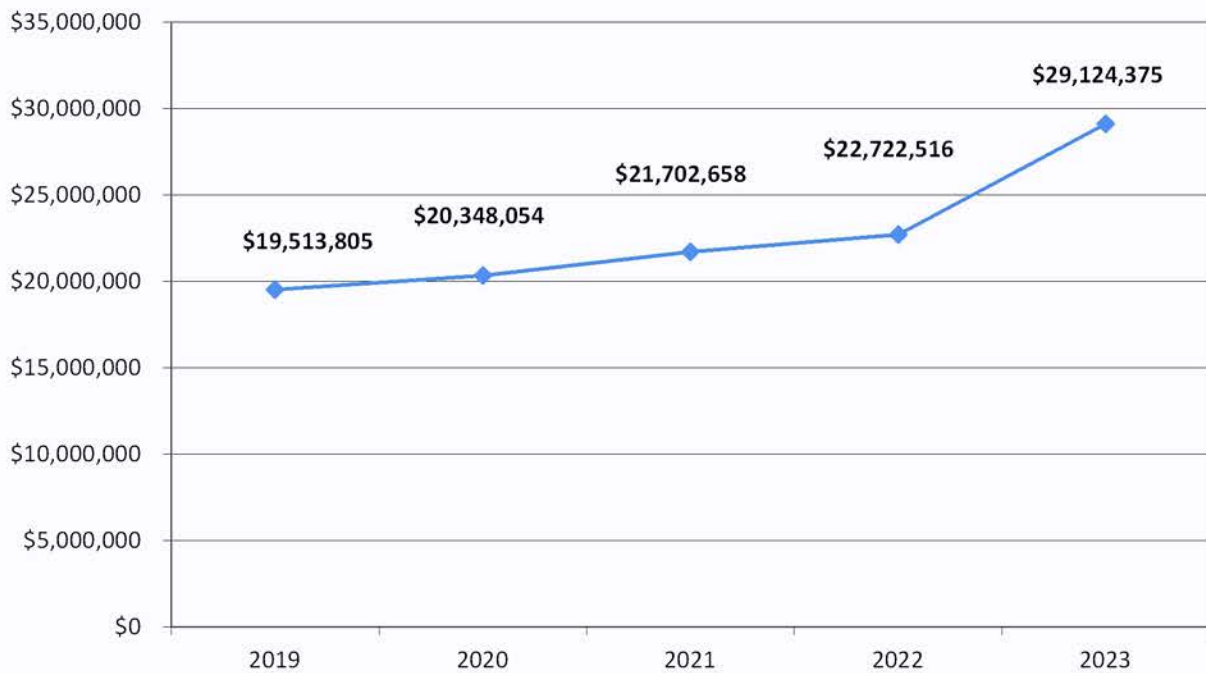
Preliminary individual fund property tax levies are as follows:

	2022	2023	Change in \$	Change in %
General Fund	\$5,207,853	\$5,573,575	\$365,722	7.0%
Debt Service Funds (EDA):				
2017A Public Project Lease Revenue				
Refunding Bonds	\$96,065	\$93,905	(\$2,160)	-2.2%
Debt Service Funds (City):				
2020A G.O. Street Reconstruction Bonds	\$232,482	\$230,487	(\$1,995)	-0.9%
2021A G.O. Street Reconstruction Bonds	\$282,891	\$312,806	\$29,915	10.6%
2022A G.O. Street Reconstruction Bonds *	\$0	\$140,732	\$140,732	N/A
Capital Project Funds:				
Equipment Replacement	\$118,000	\$123,000	\$5,000	4.2%
Street Improvements	\$118,000	\$123,000	\$5,000	4.2%
Park Improvements	\$118,000	\$123,000	\$5,000	4.2%
	<u>\$6,173,291</u>	<u>\$6,720,505</u>	<u>\$547,214</u>	<u>8.9%</u>
* preliminary estimate				

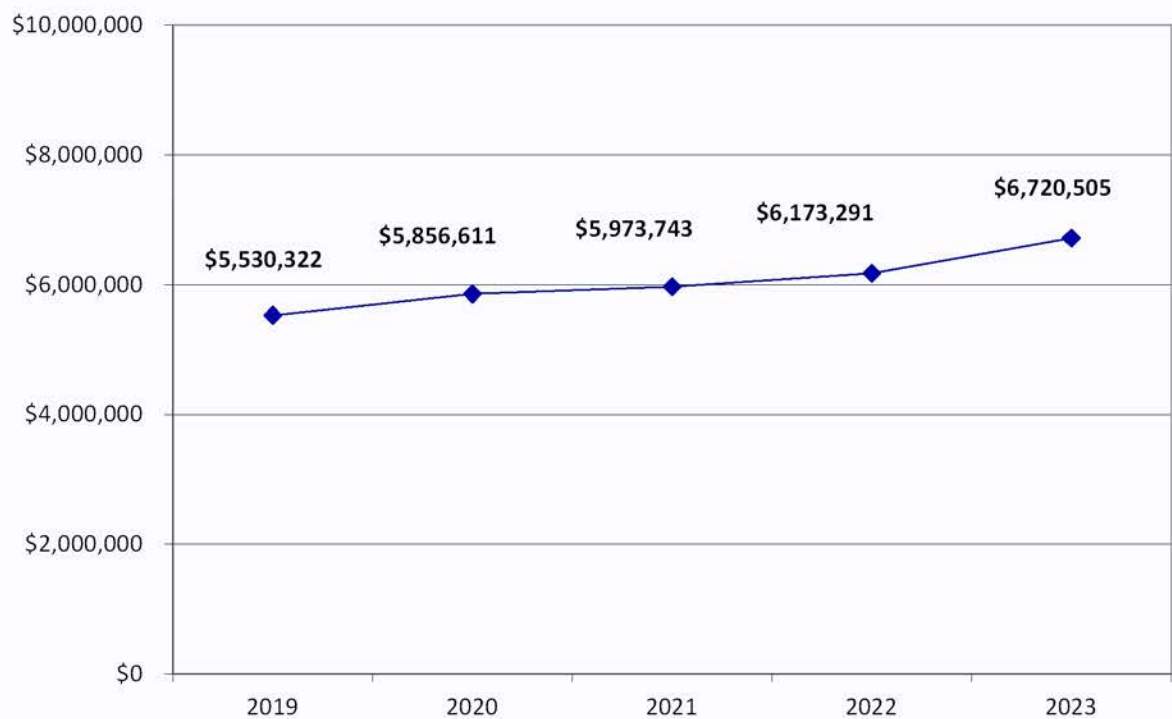
## TAXABLE MARKET VALUE



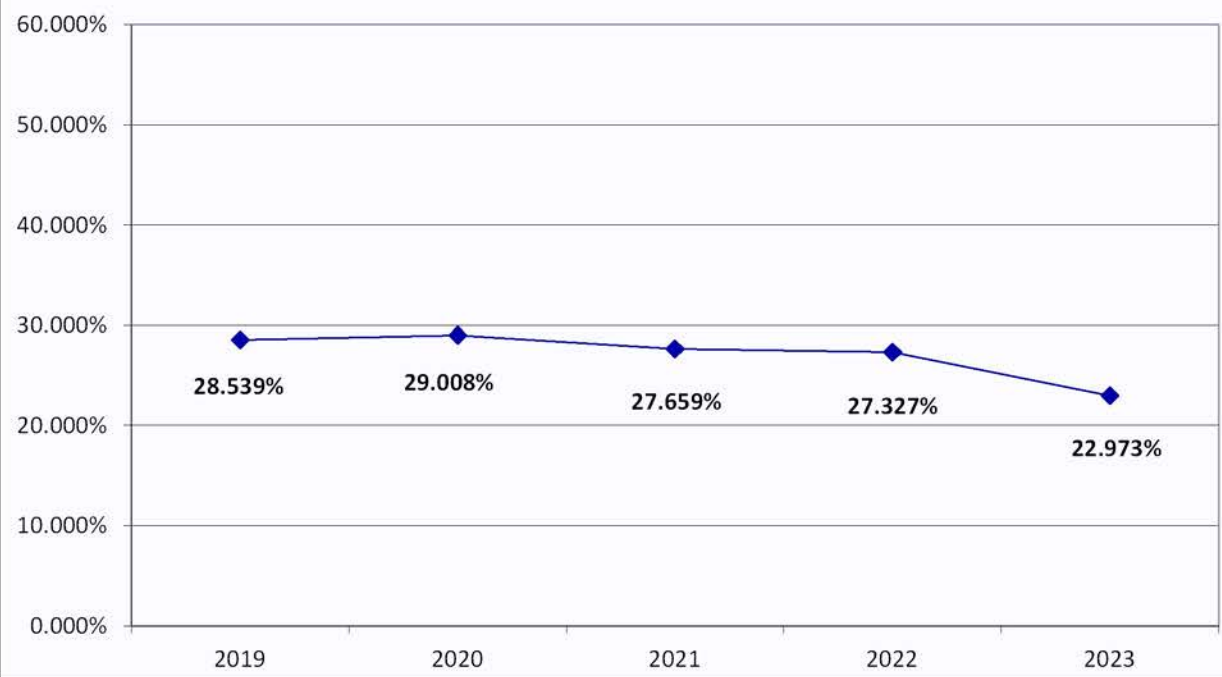
## TAX CAPACITY



# PROPERTY TAX LEVY



# CITY LOCAL TAX CAPACITY RATE



Property owners with no change in market values from payable 2022 to payable 2023 should experience an approximate 15.9% decrease in the City portion of their overall property tax bill. In the event of a market value decrease or increase from payable 2022 to payable 2023, City property taxes would change proportionately.

The following table calculates the property tax impact on residential homesteads that had no market value change from 2022 to 2023:

**2023 CITY PROPERTY TAXES (WITH NO MARKET VALUE CHANGE)**

Market Value	Tax	City Local	City	Property	Percentage
2023	Capacity	Tax Capacity	Property	Taxes	Tax
<b>NO CHANGE</b>	2023	Rate	Taxes	Increase	Increase
		Pay 2023	2023	(Decrease)	(Decrease)
\$200,000	\$1,808	22.973%	\$415	(\$79)	-15.9%
\$400,000	\$3,988	22.973%	\$916	(\$174)	-15.9%
\$600,000	\$6,250	22.973%	\$1,436	(\$272)	-15.9%
\$800,000	\$8,750	22.973%	\$2,010	(\$381)	-15.9%
\$1,000,000	\$11,250	22.973%	\$2,584	(\$490)	-15.9%

The City's overall market value increased by 26.2% from 2022 to 2023, including existing value increases and new construction. The following tables calculate the property tax impact on residential homesteads that had an average market value growth increase of 15.0%, 20.0% and 25.0% for 2023.

**2023 CITY PROPERTY TAXES (WITH MARKET VALUE INCREASE)**

Market Value	Tax	City Local	City	Property	Percentage
2023	Capacity	Tax Capacity	Property	Taxes	Tax
<b>INCREASE OF 15.0%</b>	2023	Rate	Taxes	Increase	Increase
		Pay 2023	2023	(Decrease)	(Decrease)
\$230,000	\$2,135	22.973%	\$490	(\$4)	-0.7%
\$460,000	\$4,600	22.973%	\$1,057	(\$33)	-3.0%
\$690,000	\$7,375	22.973%	\$1,694	(\$14)	-0.8%
\$920,000	\$10,250	22.973%	\$2,355	(\$36)	-1.5%
\$1,150,000	\$13,125	22.973%	\$3,015	(\$59)	-1.9%



**2023 CITY PROPERTY TAXES (WITH MARKET VALUE INCREASE)**

Market Value		City Local	City	Property	Percentage
2023	Tax	Tax Capacity	Property	Taxes	Tax
<b>INCREASE OF 20.0%</b>	Capacity	Rate	Taxes	Increase	Increase
	2023	Pay 2023	2023	(Decrease)	(Decrease)
\$240,000	\$2,244	22.973%	\$516	\$21	4.3%
\$480,000	\$4,800	22.973%	\$1,103	\$13	1.2%
\$720,000	\$7,750	22.973%	\$1,780	\$72	4.2%
\$960,000	\$10,750	22.973%	\$2,470	\$79	3.3%
\$1,200,000	\$13,750	22.973%	\$3,159	\$85	2.7%

**2023 CITY PROPERTY TAXES (WITH MARKET VALUE INCREASE)**

Market Value		City Local	City	Property	Percentage
2023	Tax	Tax Capacity	Property	Taxes	Tax
<b>INCREASE OF 25.0%</b>	Capacity	Rate	Taxes	Increase	Increase
	2023	Pay 2023	2023	(Decrease)	(Decrease)
\$250,000	\$2,353	22.973%	\$541	\$46	9.4%
\$500,000	\$5,000	22.973%	\$1,149	\$59	5.4%
\$750,000	\$8,125	22.973%	\$1,867	\$159	9.3%
\$1,000,000	\$11,250	22.973%	\$2,584	\$193	8.1%
\$1,250,000	\$14,375	22.973%	\$3,302	\$228	7.4%

**Shorewood Community and Event Center:**

The SCEC is funded by facility rentals and annual transfers from the General Fund. For 2023, a transfer of \$70,000 is scheduled to assist with operations, and a \$32,300 transfer is projected to assist with building improvements. Staff will evaluate the SCEC expenditures and revenues with the anticipation that the annual transfer may be reduced in future years.

**Enterprise Funds:**

The City maintains and budgets four enterprise funds: Water, Sewer, Storm Water, and Recycling. These funds are supported by user charges/utility fees. In recent years, the financial impact of completing various city street and utility construction projects has been analyzed, and the City Council has approved utility rate increases with a goal to sustain positive utility fund cash balances.

## **Council Direction:**

In addition to answering Council questions and providing any additional information, Staff would like direction on the following:

### **Level of change to the overall 2023 property tax levy**

The preliminary budget includes an 8.9% increase in the total property tax levy from 2022 to 2023. As described, the tax impact (percentage change in taxes) to homeowners may be different than the 8.9% percentage increase in the total levy. This is due to the spreading of taxes on an increased property tax base. In recent years, the overall property value of the City has increased at a faster rate than the property tax levy, resulting in a slow decline to the local tax rate. For 2023, the decline in the tax rate is significantly more pronounced, due to total market value increasing approximately 26.2%. As can be seen from the previous tables, an 8.9% levy increase results in a \$272 annual property tax decrease on a \$600,000 valued home that experienced no valuation increase. If that same property value increased 15%, the annual property tax decrease would be \$14. If that same property value increased 20%, the annual property tax increase would be \$72, while if that same property value increased by 25%, the annual property tax increase would be \$159.

If the Council has other initiatives for 2023 that involve additional spending, the tax levy would need to be increased, and a larger tax impact would occur.

An increase of \$100,000 in the total 2023 preliminary tax levy would result in an approximate change from an overall 8.9% increase to an overall 10.5% increase.

A reduction of \$100,000 in the total 2023 preliminary tax levy would result in an approximate change from an overall 8.9% increase to an overall 7.2% increase.

### **Use of General fund balance reserves**

The City's General fund balance policy calls for a balance of 60% of the next year's budgeted expenditures and transfers out to remain in the General Fund. Amounts over the 60% target can be used for capital purchases, one-time projects, or other items as authorized by the City Council. Surplus funds can be transferred from the General Fund to other funds as deemed appropriate. In 2017 and 2019 the City made surplus reserve transfers out of the General Fund in the amounts of \$700,000 and \$460,000, respectively.

At 12/31/21, the City General Fund reserves were 91% of the 2022 budgeted expenditures and transfers out. This calculates out to a General Fund surplus of approximately \$1.8 million at 12/31/21. The large surplus occurred as a result of recent years operating revenues coming in over budget (including licenses and permits), and operating expenditures coming in under budget. Additionally, COVID grant funds received in 2020 were used to offset incurred public safety costs, resulting in a fund balance increase.

Options for the use of General fund surplus reserves could include the following:

- Transfers to capital project funds, such as the Parks Improvements, Equipment Replacement, or Street Improvements funds.



- Transfers to utility enterprise funds (Water, Sewer, Storm Water).
- Exercise the call option on 2017A EDA Lease Revenue Refunding bonds (City Hall). The bonds are callable at par on 12/1/22 and on any payment date thereafter. The total callable bonds amount to \$515,000 on 12/1/22, and if paid using reserves, would eliminate approximately \$95,000 per year in property taxes scheduled to be levied over the next six years (2023-2028).
- Use of reserves in the 2023 General Fund budget, to lower the 2023 General property tax levy. Note that this would create a structural imbalance in the 2023 General Fund budget with expenditures exceeding revenues. The use of reserves may be a one-time option.

### **Use of the Coronavirus local fiscal recovery fund established under the American Rescue Plan Act of 2021**

On June 28, 2021, the Council approved a resolution accepting the Coronavirus local fiscal recovery fund established under the American Rescue Plan Act (ARPA). The act was passed by Congress and signed into law by President Biden in March 2021. The ARPA was intended to provide immediate relief to families and workers affected by the COVID-19 pandemic with direct relief payments, expanded tax credits, homeowner and renter assistance, and support for state, local, and tribal governments across the country. An amount of \$883,438 of ARPA funds were allocated to the City of Shorewood. The City received \$441,719, or half of the ARPA funds, in July 2021 and received the other half in July 2022.

Use of funds may include:

- Public sector revenues
- Public health & economic response
- Premium pay for essential workers
- Water, sewer, & broadband infrastructure

For Shorewood, the following projects have been authorized:

- Covington Road watermain improvements. This was an emergency replacement which was not accounted for in the City's Water Capital Improvement Plan (\$360,000 estimate)
- Water meter repair and replacement. Repair water meter registry non-functioning units and replace water meter body units (\$66,950 estimate)

Uncommitted funds amount to approximately \$456,488. Funds must be obligated by December 31, 2024 and the period of performance will run until December 31, 2026, which will provide recipients a reasonable amount of time to complete projects funded with ARPA Funds.

### **Next Steps and Timelines:**

Staff will revisit any areas and incorporate any recommendations or directions made by the Council. If additional meeting or work session time is necessary, it will be scheduled. If additional time is not needed, the 2023 preliminary budget and property tax levy will be on the September 12 or September 26 City Council agenda for approval. The 2023 property tax levy must be certified to Hennepin County by September 30. After certification, the preliminary levy can not be increased, but can be decreased. Staff will submit the required information to Hennepin County.

**City of Shorewood  
Notable Budget Changes  
2022 to 2023**

Department	Account	Budget Change (\$) 2022 to 2023	Comment
<b><u>GENERAL FUND</u></b>			
Revenues	Taxes	365,722	7.0% increase to the General Fund portion of the property tax levy; total increase for all levies of 8.9% adjust MSA - maintenance funding removal of Christmas Lake inspection grant; offset by decrease in exp. adjust antenna lease revenue
Revenues	Municipal State Aid for Streets	6,000	
Revenues	Miscellaneous Grants	(20,000)	
Revenues	Cellular Antenna Revenue	(3,000)	
Council	Part-Time	4,500	new Council compensation
Elections	All	(27,700)	2023 is an off year for elections
Professional Services	Contractual Services	15,000	County assessor fees
Planning	Contractual Services	64,000	code amendments; planning consulting
Municipal Buildings	Maintenance of Equipment	(7,000)	shifted budget from maintenance of equipment to maintenance of buildings
Municipal Buildings	Maintenance of Buildings	7,000	shifted budget from maintenance of equipment to maintenance of buildings
Municipal Buildings	Communications - Voice/Data	6,000	contracted information technology services
Police	Contractual Services	77,705	operating budget increase of \$77,705 or 5.5%
Police	Capital Outlay	0	capital budget - no change
Fire	Contractual Services	86,035	operating budget increase of \$86,035, or 17.8%
Fire	Capital Outlay	(60,642)	capital budget decrease of \$60,642 or 23.3%
Public Works	Full-Time Regular	17,257	includes 0.2 FTE for a new employee
Public Works	Motor Fuels & Lubricants	5,000	increase in gas prices
Public Works	Maintenance of Buildings	7,000	reside salt shed
Ice & Snow Removal	General Supplies	12,000	ice and snow removal materials
Park Maintenance	Full-Time Regular	53,243	includes 0.8 FTE for a new employee
Park Maintenance	Contractual Services	13,000	integrated pest management plan



City of Shorewood  
Notable Budget Changes  
2022 to 2023

Department	Account	Budget Change (\$) 2022 to 2023	Comment
<b><u>Water Fund</u></b>			
Water	Contractual Services	25,000	water main breaks
Water	Other Improvements	20,000	SCADA system upgrades
<b><u>Sewer Fund</u></b>			
Sewer	Engineering Fees	23,000	adjust to 2023 Met Council estimate
Sewer	MCES SAC Charges	91,263	adjust to 2023 Met Council estimate
<b><u>Storm Water Fund</u></b>			
Storm Water	MS4 Services	26,000	MS4 services
<b><u>Recycling Fund</u></b>			
Recycling	Contractual Services	(26,426)	adjust to 2023 recycling contracted services

General Fund

2023 Budget

Summary

Account Number	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
<b>REVENUES</b>									
<b>TAXES</b>									
TOTAL LEVY			5,973,743	0	6,173,291	0	6,720,505	547,214	8.9%
LESS: NON-GENERAL FUND LEVIES			(1,194,890)	0	(965,438)	0	(1,146,930)	(181,492)	18.8%
Taxes	5,522,014	5,859,652	4,778,853	4,783,987	5,207,853	0	5,573,575	365,722	7.0%
Licenses & Permits	514,891	535,219	232,225	556,916	232,225	140,823	232,225	0	0.0%
Intergovernmental	120,445	740,716	133,000	102,822	129,450	52,618	115,450	(14,000)	-10.8%
Charges for Services	65,656	49,882	52,860	72,546	54,570	34,702	56,570	2,000	3.7%
Fines & Forfeitures	65,575	52,115	60,000	56,978	60,000	13,731	60,000	0	0.0%
Special Assessments	10,822	5,395	5,000	6,432	5,000	0	5,000	0	0.0%
Miscellaneous	275,260	272,006	201,000	232,484	218,000	138,673	218,000	0	0.0%
<b>TOTAL REVENUES</b>	<b>6,574,663</b>	<b>7,514,985</b>	<b>5,462,938</b>	<b>5,812,165</b>	<b>5,907,098</b>	<b>380,547</b>	<b>6,260,820</b>	<b>353,722</b>	<b>6.0%</b>
<b>OTHER FINANCING SOURCES</b>									
Sales of Capital Assets	0	0	0	0	0	0	0	0	N/A
Transfers In	25,000	25,000	25,000	25,000	25,000	25,000	25,000	0	0.0%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>6,599,663</b>	<b>7,539,985</b>	<b>5,487,938</b>	<b>5,837,165</b>	<b>5,932,098</b>	<b>405,547</b>	<b>6,285,820</b>	<b>353,722</b>	<b>6.0%</b>
<b>EXPENDITURES</b>									
<b>GENERAL GOVERNMENT</b>									
Council	79,283	83,240	88,600	82,924	88,600	26,295	104,151	15,551	17.6%
Administration	469,296	500,607	554,733	526,120	568,730	251,342	588,278	19,548	3.4%
Elections	483	36,783	550	370	29,200	0	1,500	(27,700)	-94.9%
Finance	189,457	203,648	210,542	222,309	218,674	94,005	226,830	8,156	3.7%
Professional Services	233,753	238,767	278,000	262,120	279,000	139,921	295,000	16,000	5.7%
Planning	242,068	257,846	266,196	327,931	272,790	107,946	358,208	85,418	31.3%
Municipal Buildings	183,484	203,328	203,200	219,329	249,200	151,467	255,600	6,400	2.6%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>1,397,824</b>	<b>1,524,219</b>	<b>1,601,821</b>	<b>1,641,103</b>	<b>1,706,194</b>	<b>770,976</b>	<b>1,829,567</b>	<b>123,373</b>	<b>7.2%</b>
<b>PUBLIC SAFETY</b>									
Police	1,487,082	1,522,180	1,552,548	1,562,530	1,616,070	808,890	1,693,775	77,705	4.8%
Fire	678,797	693,325	707,909	706,969	744,907	372,455	770,300	25,393	3.4%
Protective Inspections	243,911	140,558	168,045	155,628	180,510	62,010	179,945	(565)	-0.3%
<b>TOTAL PUBLIC SAFETY</b>	<b>2,409,790</b>	<b>2,356,063</b>	<b>2,428,502</b>	<b>2,425,127</b>	<b>2,541,487</b>	<b>1,243,355</b>	<b>2,644,020</b>	<b>102,533</b>	<b>4.0%</b>

General Fund

2023 Budget

Summary

Account Number	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
<b><u>STREETS</u></b>									
Engineer	74,007	166,908	162,000	122,364	162,000	34,745	162,000	0	0.0%
Public Works	821,070	849,209	943,296	824,648	949,187	277,281	986,043	36,857	3.9%
Ice and Snow Removal	148,819	94,486	119,333	123,297	130,218	74,730	143,304	13,086	10.0%
<b>TOTAL STREETS</b>	<b>1,043,896</b>	<b>1,110,603</b>	<b>1,224,629</b>	<b>1,070,309</b>	<b>1,241,405</b>	<b>386,756</b>	<b>1,291,347</b>	<b>49,943</b>	<b>4.0%</b>
<b><u>PARKS AND RECREATION</u></b>									
Park Maintenance	193,177	208,457	258,332	214,066	274,040	73,432	351,055	77,015	28.1%
Recreation	58,697	64,145	65,835	58,897	66,672	25,210	67,531	859	1.3%
<b>TOTAL PARKS AND RECREATION</b>	<b>251,874</b>	<b>272,602</b>	<b>324,168</b>	<b>272,963</b>	<b>340,713</b>	<b>98,642</b>	<b>418,586</b>	<b>77,874</b>	<b>22.9%</b>
<b>TOTAL EXPENDITURES</b>	<b>5,103,384</b>	<b>5,263,487</b>	<b>5,579,120</b>	<b>5,409,502</b>	<b>5,829,798</b>	<b>2,499,729</b>	<b>6,183,520</b>	<b>353,722</b>	<b>6.1%</b>
<b><u>OTHER FINANCING USES</u></b>									
Transfers Out	1,646,305	1,222,415	102,300	102,300	102,300	102,300	102,300	0	0.0%
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>6,749,689</b>	<b>6,485,902</b>	<b>5,681,420</b>	<b>5,511,802</b>	<b>5,932,098</b>	<b>2,602,029</b>	<b>6,285,820</b>	<b>353,722</b>	<b>6.0%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(150,026)</b>	<b>1,054,083</b>	<b>(193,482)</b>	<b>325,363</b>	<b>(0)</b>	<b>(2,196,482)</b>	<b>(0)</b>	<b>0</b>	<b>N/A</b>

General Fund

2023 Budget

Revenues by Line Item

Account Number	Description	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
<b>REVENUES</b>										
<b>TAXES</b>										
TOTAL LEVY				5,973,743		6,173,291		6,720,505	547,214	8.9%
LESS: NON-GENERAL FUND LEVIES				(1,194,890)		(965,438)		(1,146,930)	(181,492)	18.8%
101-00-3010-0000	CURRENT AD VALOREM TAXES	5,349,102	5,686,368	4,778,853	4,594,776	5,207,853	0	5,573,575	365,722	7.0%
101-00-3011-0000	DELINQUENT AD VALOREM TAXES	29,195	21,739	0	11,408	0	0	0	0	N/A
101-00-3100-0000	FISCAL DISPARITIES	138,969	150,784	0	173,204	0	0	0	0	N/A
101-00-3180-0000	OTHER TAXES	0	0	0	0	0	0	0	0	N/A
101-00-3191-0000	PENALTIES & INT. ON AD VALOREM	4,748	761	0	4,599	0	0	0	0	N/A
101-00-3192-0000	TAX FORFEIT SALE	0	0	0	0	0	0	0	0	N/A
Total Taxes		5,522,014	5,859,652	4,778,853	4,783,987	5,207,853	0	5,573,575	365,722	7.0%
<b>LICENSES &amp; PERMITS</b>										
101-00-3211-0000	LIQUOR LICENSES	2,930	2,093	3,500	3,540	3,500	1,430	3,500	0	0.0%
101-00-3212-0000	TOBACCO LICENSES	1,250	1,000	500	2,000	500	0	500	0	0.0%
101-00-3215-0000	REFUSE COLLECTION LICENSES	1,475	1,700	1,375	1,500	1,375	150	1,375	0	0.0%
101-00-3216-0000	TREE TRIMMING LICENSES	930	750	500	660	500	240	500	0	0.0%
101-00-3217-0000	RENTAL HOUSING LICENSES	0	0	0	0	0	0	0	0	N/A
101-00-3217-0000	RENTAL HOUSING LICENSES	3,105	2,925	2,400	3,880	2,400	1,135	2,400	0	0.0%
101-00-3218-0000	OTHER BUSINESS LICENSES&PEN	734	884	750	700	750	100	750	0	0.0%
101-00-3219-0000	LAWN FERTILIZER LICENSE	210	210	200	180	200	180	200	0	0.0%
101-00-3221-0000	BUILDING PERMITS	13,162	12,053	0	11,204	0	3,639	0	0	N/A
101-24-3221-0000	BUILDING PERMITS	354,924	383,366	180,000	413,752	180,000	101,979	180,000	0	0.0%
101-00-3222-0000	PLAN CHECK FEES	0	0	0	0	0	0	0	0	N/A
101-24-3222-0000	PLAN CHECK FEES	133,018	126,288	40,000	117,379	40,000	31,045	40,000	0	0.0%
101-00-3223-0000	DOG LICENSES	1,878	1,525	2,000	1,696	2,000	500	2,000	0	0.0%
101-00-3224-0000	FARM ANIMAL PERMIT	150	450	0	150	0	100	0	0	N/A
101-00-3225-0000	HORSE PERMITS	25	25	0	25	0	25	0	0	N/A
101-00-3226-0000	OTHER NON-BUSINESS LICENSES AN	0	0	0	0	0	0	0	0	N/A
101-00-3235-0000	SOLICITOR PERMIT	1,100	1,950	1,000	250	1,000	300	1,000	0	0.0%
Total Licenses & Permits		514,891	535,219	232,225	556,916	232,225	140,823	232,225	0	0.0%
<b>INTERGOVERNMENTAL</b>										
101-00-3314-0000	BULLETPROOF VEST GRANT	0	996	500	2,956	500	0	500	0	0.0%
101-00-3316-0000	FEMA STORM DISASTER AID	0	0	0	0	0	0	0	0	N/A
101-00-3341-0000	LOCAL PERFORMANCE AID	0	0	0	0	0	0	0	0	N/A
101-00-3343-0000	MKT VALUE CREDIT AID	43	51	0	39	0	0	0	0	N/A
101-00-3344-0000	PERA AID	4,751	0	4,750	0	4,750	0	4,750	0	0.0%
101-00-3345-0000	MUNICIPAL STATE AID FOR STREET	97,903	105,859	106,000	97,168	102,000	54,822	108,000	6,000	5.9%
101-00-3348-0000	PRES NOMINATION PRIMARY REIMB	0	7,540	0	0	0	0	0	0	N/A
101-00-3349-0000	CARES ACT ELECTION GRANT	0	5,967	0	0	0	0	0	0	N/A
101-00-3350-0000	CORONAVIRUS RELIEF FUND	0	579,593	0	0	0	0	0	0	N/A
101-00-3362-0000	MISC GRANTS	16,000	38,962	20,000	0	20,000	0	0	(20,000)	-100.0%
101-00-3365-0000	EXCELSIOR ANNEX-DETACH	1,748	1,748	1,750	2,659	2,200	(2,204)	2,200	0	0.0%
Total Intergovernmental		120,445	740,716	133,000	102,822	129,450	52,618	115,450	(14,000)	-10.8%



## General Fund

## 2023 Budget

## Revenues by Line Item

Account Number	Description	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
<b>CHARGES FOR SERVICES</b>										
101-00-3400-0000	CHARGES FOR SERVICES	0	0	0	0	0	0	0	0	N/A
101-00-3410-0000	RENTAL INCOME	0	0	0	0	0	0	0	0	N/A
101-00-3413-0000	ZONING AND SUBDIVISION FEES	19,435	13,294	10,000	21,565	10,000	4,160	10,000	0	0.0%
101-18-3413-0000	ZONING & SUBDIVISION FEES	0	0	0	0	0	0	0	0	N/A
101-00-3414-0000	PASS-THRU CHARGES	225	0	0	(1,010)	0	(3,487)	0	0	N/A
101-00-3415-0000	SALE OF COPIES	490	98	250	1,365	250	653	250	0	0.0%
101-00-3417-0000	SPECIAL ASSESSMENT SEARCHES	100	125	0	75	0	50	0	0	N/A
101-00-3420-0000	ELECTION FILING FEES	0	10	10	0	10	0	10	0	0.0%
101-00-3470-0000	PARK DEDICATION FEES	0	0	0	0	0	0	0	0	N/A
101-00-3471-0000	PARK FEES & RENTALS	38,310	22,907	35,000	30,493	35,000	22,859	35,000	0	0.0%
101-53-3471-0000	PARK FEES & RENTALS	0	(200)	0	0	0	0	0	0	N/A
101-00-3472-0000	TREE SALES	2,674	8,465	3,000	12,110	5,000	6,835	7,000	2,000	40.0%
101-00-3473-0000	PARK PROGRAM FEES	(65)	128	0	945	0	167	0	0	N/A
101-53-3473-0000	PARK PROGRAM FEES	0	0	0	(10)	0	0	0	0	N/A
101-00-3474-0000	ARCTIC FEVER DONATIONS	3,451	3,950	2,500	3,000	2,210	1,000	2,210	0	0.0%
101-53-3476-0000	COMM GARDEN PLOT RENTAL	1,205	1,005	1,200	1,545	1,200	1,265	1,200	0	0.0%
101-53-3478-0000	SAFETY CAMP	(369)	0	500	455	500	100	500	0	0.0%
101-53-3479-0000	MUSIC IN THE PARK	0	0	0	0	0	0	0	0	N/A
101-53-3481-0000	GARDEN FAIR	0	0	0	0	0	0	0	0	N/A
101-53-3623-0000	PARK DONATIONS	0	0	0	1,813	0	1,000	0	0	N/A
101-00-3482-0000	Special Event Permit Fees	200	100	400	200	400	100	400	0	0.0%
Total Charges for Services		65,656	49,882	52,860	72,546	54,570	34,702	56,570	2,000	3.7%
<b>FINES &amp; FORFEITURES</b>										
101-00-3510-0000	FINES & FORFEITS	65,575	52,115	60,000	56,978	60,000	13,731	60,000	0	0.0%
101-00-3511-0000	IMPOUND FEES	0	0	0	0	0	0	0	0	N/A
Total Fines & Forfeitures		65,575	52,115	60,000	56,978	60,000	13,731	60,000	0	0.0%
<b>SPECIAL ASSESSMENTS</b>										
101-00-3610-0000	SPECIAL ASSESSMENT-CURRENT	10,822	5,395	5,000	6,432	5,000	0	5,000	0	0.0%
101-00-3611-0000	SPECIAL ASSESSMENT-DELINQUENT	0	0	0	0	0	0	0	0	N/A
101-00-3614-0000	SPECIAL ASSESSMENT-INTEREST	0	0	0	0	0	0	0	0	N/A
Total Special Assessments		10,822	5,395	5,000	6,432	5,000	0	5,000	0	0.0%
<b>MISCELLANEOUS</b>										
101-00-3620-0000	INTEREST EARNINGS	72,604	36,806	15,000	1,951	12,000	14	10,000	(2,000)	-16.7%
101-00-3623-0000	CONTRIBUTIONS AND DONATIONS	0	0	0	0	0	0	0	0	N/A
101-53-3623-0000	PARK DONATIONS	0	1,250	0	0	0	0	0	0	N/A
101-00-3624-0000	REFUNDS & REIMBURSEMENTS	23,362	47,866	15,000	66,020	20,000	18,572	25,000	5,000	25.0%
101-00-3626-0000	DRY HYDRANT CHARGES	0	0	0	0	0	0	0	0	N/A
101-00-3627-0000	CELLULAR ANTENNA REVENUE	178,155	185,478	170,000	163,386	185,000	119,972	182,000	(3,000)	-1.6%
101-00-3630-0000	LEASE REVENUE	0	0	0	0	0	0	0	0	N/A
101-00-3670-0000	MISCELLANEOUS REVENUE	1,139	606	1,000	1,127	1,000	115	1,000	0	0.0%
Total Miscellaneous		275,260	272,006	201,000	232,484	218,000	138,673	218,000	0	0.0%

General Fund

2023 Budget

Revenues by Line Item

Account Number	Description	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
<b>TOTAL REVENUES</b>		6,574,663	7,514,985	5,462,938	5,812,165	5,907,098	380,547	6,260,820	353,722	6.0%
<b>OTHER FINANCING SOURCES</b>										
101-00-3910-0000	SALES OF CAPITAL ASSETS	0	0	0	0	0	0	0	0	N/A
101-00-3920-0000	TRANSFERS IN	25,000	25,000	25,000	25,000	25,000	25,000	25,000	0	0.0%
<b>TOTAL OTHER FINANCING SOURCES</b>		25,000	25,000	25,000	25,000	25,000	25,000	25,000	0	0.0%
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		6,599,663	7,539,985	5,487,938	5,837,165	5,932,098	405,547	6,285,820	353,722	6.0%
<b>TAXES</b>										
101	GENERAL FUND			4,778,853		5,207,853		5,573,575	365,722	7.0%
201	SCEC - BUILDING			0		0		0	0	N/A
201	SCEC - OPERATIONS			0		0		0	0	N/A
310	CITY HALL DEBT SERVICE			93,090		96,065		93,905	(2,160)	-2.2%
320	2020A G.O. STREET RECONSTRUCTION BONDS			208,186		232,482		230,487	(1,995)	-0.9%
321	2021A G.O. STREET RECONSTRUCTION BONDS			0		282,891		312,806	29,915	10.6%
322	2022A G.O. STREET RECONSTRUCTION BONDS			0		0		140,732	140,732	N/A
403	EQUIPMENT REPLACEMENT			100,000		118,000		123,000	5,000	4.2%
404	STREET IMPROVEMENTS			693,614		118,000		123,000	5,000	4.2%
402	PARK IMPROVEMENTS			100,000		118,000		123,000	5,000	4.2%
		0	0	5,973,743	0	6,173,291	0	6,720,505	547,214	8.9%
				2.0%		3.3%		8.9%		

General Fund

2023 Budget

Expenditures by Line Item

Account Number	Description	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
<b>EXPENDITURES</b>										
DEPT 11	COUNCIL									
<b>PERSONAL SERVICES</b>										
101-11-4103-0000	PART-TIME	20,600	20,600	21,000	19,625	21,000	8,583	25,500	4,500	21.4%
101-11-4121-0000	PERA CONTRIB - CITY SHARE	0	0	0	0	0	0	0	0	N/A
101-11-4122-0000	FICA CONTRIB - CITY SHARE	1,576	1,576	1,600	1,501	1,600	657	1,951	351	21.9%
101-11-4151-0000	WORKERS COMPENSATION	0	0	0	0	0	0	0	0	N/A
	Total Personal Services	22,176	22,176	22,600	21,126	22,600	9,240	27,451	4,851	21.5%
<b>SUPPLIES</b>										
101-11-4245-0000	GENERAL SUPPLIES	4,386	837	2,000	6,379	2,000	108	3,000	1,000	50.0%
101-11-4302-0000	CONSULTING FEES	0	0	0	0	0	0	0	0	N/A
	Total Supplies	4,386	837	2,000	6,379	2,000	108	3,000	1,000	50.0%
<b>OTHER SERVICES AND CHARGES</b>										
101-11-4331-0000	TRAVEL, CONFERENCE & SCHOOL	7,599	560	3,000	409	3,000	275	3,000	0	0.0%
101-11-4346-0000	EVENTS	0	0	7,500	8,500	7,500	0	12,000	4,500	60.0%
101-11-4351-0000	PRINTING AND PUBLISHING	0	0	0	95	0	0	200	200	N/A
101-11-4400-0000	CONTRACTUAL SERVICES	1,154	6,640	8,500	1,509	8,500	210	8,500	0	0.0%
101-11-4410-0000	RENTALS	0	0	0	0	0	0	0	0	N/A
101-11-4433-0000	DUES AND SUBSCRIPTIONS	43,968	44,527	45,000	44,468	45,000	16,462	50,000	5,000	11.1%
101-11-4440-0000	MISC SERVICES/CONTINGENCY	0	0	0	0	0	0	0	0	N/A
101-11-4488-0000	COVID-19 Expenditures	0	8,500	0	438	0	0	0	0	N/A
	Total Other Services and Charges	52,721	60,227	64,000	55,419	64,000	16,947	73,700	9,700	15.2%
	Total Council	79,283	83,240	88,600	82,924	88,600	26,295	104,151	15,551	17.6%

General Fund

2023 Budget

Expenditures by Line Item

Account Number	Description	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
DEPT 13	<u>ADMINISTRATION</u>									
	<u>PERSONAL SERVICES</u>									
101-13-4101-0000	FULL-TIME REGULAR	286,800	314,454	346,776	340,826	364,034	165,942	373,524	9,490	2.6%
101-13-4102-0000	OVERTIME	2,430	621	0	0	0	0	0	0	N/A
101-13-4103-0000	PART-TIME	22,765	30,003	20,166	16,675	19,469	6,669	21,393	1,924	9.9%
101-13-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
101-13-4121-0000	PERA CONTRIB - CITY SHARE	23,334	25,845	27,521	26,638	28,763	10,415	29,619	856	3.0%
101-13-4122-0000	FICA CONTRIB - CITY SHARE	23,246	25,848	28,071	26,338	29,338	12,554	30,211	873	3.0%
101-13-4131-0000	EMPLOYEE INSURANCE - CITY	44,605	45,706	53,275	54,445	56,590	27,026	59,373	2,783	4.9%
101-13-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0	N/A
101-13-4151-0000	WORKERS COMPENSATION	3,478	3,022	2,424	3,090	2,536	840	3,158	622	24.5%
	Total Personal Services	406,658	445,499	478,233	468,012	500,730	223,446	517,278	16,548	3.3%
	<u>SUPPLIES</u>									
101-13-4200-0000	OFFICE SUPPLIES	5,241	4,669	5,000	3,461	5,000	1,124	5,000	0	0.0%
101-13-4208-0000	POSTAGE	9,325	9,266	11,000	9,750	11,000	3,197	11,000	0	0.0%
101-13-4221-0000	MAINTENANCE OF EQUIPMENT	6,455	4,680	8,500	0	0	0	0	0	N/A
101-13-4245-0000	GENERAL SUPPLIES	870	594	1,000	680	1,000	48	1,000	0	0.0%
	Total Supplies	21,891	19,209	25,500	13,891	17,000	4,369	17,000	0	0.0%
	<u>OTHER SERVICES AND CHARGES</u>									
101-13-4321-0000	COMMUNICATIONS - VOICE/DATA	1,638	0	0	270	0	0	500	500	N/A
101-13-4331-0000	TRAVEL, CONFERENCE & SCHOOL	6,401	1,690	8,500	3,847	8,500	1,774	8,500	0	0.0%
101-13-4351-0000	PRINTING AND PUBLISHING	10,959	8,866	12,500	12,076	12,500	5,342	14,000	1,500	12.0%
101-13-4400-0000	CONTRACTUAL SERVICES	13,024	13,834	18,000	17,388	18,000	8,035	19,000	1,000	5.6%
101-13-4433-0000	DUES AND SUBSCRIPTIONS	8,725	9,605	12,000	10,156	12,000	8,376	12,000	0	0.0%
101-13-4488-0000	COVID-19 Expenditures	0	1,904	0	480	0	0	0	0	N/A
	Total Other Services and Charges	40,747	35,899	51,000	44,217	51,000	23,527	54,000	3,000	5.9%
	Total Administration	469,296	500,607	554,733	526,120	568,730	251,342	588,278	19,548	3.4%



General Fund

2023 Budget

Expenditures by Line Item

Account Number	Description	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
DEPT 14	<u>ELECTIONS</u>									
<u>PERSONAL SERVICES</u>										
101-14-4107-0000	ELECTION JUDGE	0	20,847	0	0	17,000	0	0	(17,000)	-100.0%
	Total Personal Services	0	20,847	0	0	17,000	0	0	(17,000)	-100.0%
<u>SUPPLIES</u>										
101-14-4200-0000	OFFICE SUPPLIES	0	1,387	0	0	1,200	0	0	(1,200)	-100.0%
101-14-4208-0000	ELECTION POSTAGE	296	918	50	376	2,000	0	500	(1,500)	-75.0%
101-14-4221-0000	MAINTENANCE OF EQUIPMENT	187	2,571	500	(6)	3,000	0	500	(2,500)	-83.3%
101-14-4245-0000	GENERAL SUPPLIES	0	3,852	0	0	3,000	0	500	(2,500)	-83.3%
	Total Supplies	483	8,728	550	370	9,200	0	1,500	(7,700)	-83.7%
<u>OTHER SERVICES AND CHARGES</u>										
101-14-4331-0000	TRAVEL, CONFERENCE & SCHOOL	0	2,355	0	0	1,000	0	0	(1,000)	-100.0%
101-14-4351-0000	PRINTING AND PUBLISHING	0	415	0	0	1,000	0	0	(1,000)	-100.0%
101-14-4400-0000	CONTRACTUAL SERVICES	0	252	0	0	0	0	0	0	N/A
101-14-4440-0000	MISC SERVICES/CONTINGENCY	0	0	0	0	1,000	0	0	(1,000)	-100.0%
101-14-4488-0000	COVID-19 Expenditures	0	4,186	0	0	0	0	0	0	N/A
	Total Other Services and Charges	0	7,208	0	0	3,000	0	0	(3,000)	-100.0%
	Total Elections	483	36,783	550	370	29,200	0	1,500	(27,700)	-94.9%

General Fund

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Expenditures by Line Item

Account Number	Description	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
DEPT 15 <u>FINANCE</u>										
<u>PERSONAL SERVICES</u>										
101-15-4101-0000	FULL-TIME REGULAR	131,292	137,205	141,858	142,607	146,066	56,179	150,448	4,382	3.0%
101-15-4102-0000	OVERTIME	0	0	0	0	0	0	0	0	N/A
101-15-4103-0000	PART-TIME	0	0	0	0	0	0	0	0	N/A
101-15-4106-0000	OTHER	0	0	0	0	0	0	0	0	N/A
101-15-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
101-15-4121-0000	PERA CONTRIB - CITY SHARE	9,847	10,291	10,639	10,696	10,955	4,214	11,284	329	3.0%
101-15-4122-0000	FICA CONTRIB - CITY SHARE	10,045	10,498	10,852	10,902	11,174	4,300	11,509	335	3.0%
101-15-4131-0000	EMPLOYEE INSURANCE - CITY	14,262	15,435	16,214	16,394	17,071	8,166	18,355	1,284	7.5%
101-15-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0	N/A
101-15-4151-0000	WORKERS COMPENSATION	945	851	979	946	1,008	339	1,234	226	22.4%
Total Personal Services		166,391	174,280	180,542	181,545	186,274	73,198	192,830	6,556	3.5%
<u>SUPPLIES</u>										
101-15-4200-0000	OFFICE SUPPLIES	121	897	700	1,099	1,000	0	1,000	0	0.0%
101-15-4221-0000	MAINTENANCE OF EQUIPMENT	15,688	17,348	18,000	25,206	19,000	18,728	20,000	1,000	5.3%
101-15-4245-0000	GENERAL SUPPLIES	22	0	0	0	0	0	0	0	N/A
Total Supplies		15,831	18,245	18,700	26,305	20,000	18,728	21,000	1,000	5.0%
<u>OTHER SERVICES AND CHARGES</u>										
101-15-4301-0000	AUDITING & ACCOUNTING	0	0	0	0	0	0	0	0	N/A
101-15-4331-0000	TRAVEL, CONFERENCE & SCHOOL	1,229	917	3,500	980	3,500	303	3,000	(500)	-14.3%
101-15-4351-0000	PRINTING AND PUBLISHING	1,716	2,450	2,100	2,455	2,200	0	2,300	100	4.5%
101-15-4360-0000	INSURANCE	0	0	0	0	0	0	0	0	N/A
101-15-4400-0000	CONTRACTUAL SERVICES	0	243	1,000	1,464	1,500	133	1,500	0	0.0%
101-15-4433-0000	DUES AND SUBSCRIPTIONS	880	964	1,200	1,015	1,200	600	1,200	0	0.0%
101-15-4440-0000	MISC SERVICES/CONTINGENCY	0	0	0	0	0	0	0	0	N/A
101-15-4450-0000	BANK SERVICE CHARGES	3,410	6,248	3,500	8,395	4,000	1,043	5,000	1,000	25.0%
101-15-4488-0000	COVID-19 Expenditures	0	301	0	150	0	0	0	0	N/A
Total Other Services and Charges		7,235	11,123	11,300	14,459	12,400	2,079	13,000	600	4.8%
Total Finance		189,457	203,648	210,542	222,309	218,674	94,005	226,830	8,156	3.7%

General Fund

2023 Budget

Expenditures by Line Item

Account Number	Description	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
DEPT 16	<u>PROFESSIONAL SERVICES</u>									
	<u>SUPPLIES</u>									
101-16-4200-0000	OFFICE SUPPLIES	0	0	0	0	0	0	0	0	N/A
	<u>OTHER SERVICES AND CHARGES</u>									
101-16-4301-0000	AUDITING & ACCOUNTING	30,960	31,635	33,000	32,960	34,000	32,200	35,000	1,000	2.9%
101-16-4304-0000	LEGAL FEES	71,128	61,547	100,000	83,437	100,000	30,221	100,000	0	0.0%
101-16-4400-0000	CONTRACTUAL SERVICES	131,665	140,671	145,000	145,723	145,000	77,500	160,000	15,000	10.3%
101-16-4488-0000	COVID-19 Expenditures	0	4,914	0	0	0	0	0	0	N/A
	Total Other Services and Charges	233,753	238,767	278,000	262,120	279,000	139,921	295,000	16,000	5.7%
	Total Professional Services	233,753	238,767	278,000	262,120	279,000	139,921	295,000	16,000	5.7%

General Fund

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Expenditures by Line Item

Account Number	Description	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
DEPT 18 <u>PLANNING</u>										
<u>PERSONAL SERVICES</u>										
101-18-4101-0000	FULL-TIME REGULAR	159,099	152,543	189,814	201,638	201,420	68,417	208,781	7,361	3.7%
101-18-4102-0000	OVERTIME	0	0	0	0	0	0	0	0	N/A
101-18-4103-0000	PART-TIME	5,766	11,969	0	196	0	3,941	0	0	N/A
101-18-4106-0000	OTHER	0	0	0	0	0	0	0	0	N/A
101-18-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
101-18-4121-0000	PERA CONTRIB - CITY SHARE	11,862	12,082	14,256	15,081	15,106	5,427	15,659	553	3.7%
101-18-4122-0000	FICA CONTRIB - CITY SHARE	12,603	12,523	14,521	14,692	15,409	4,974	15,972	563	3.7%
101-18-4131-0000	EMPLOYEE INSURANCE - CITY	25,557	20,622	26,706	28,291	29,972	12,866	37,107	7,135	23.8%
101-18-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0	N/A
101-18-4151-0000	WORKERS COMPENSATION	1,297	1,181	1,019	1,454	1,083	557	1,489	406	37.5%
Total Personal Services		216,184	210,920	246,296	261,352	262,990	96,182	279,008	16,018	6.1%
<u>SUPPLIES</u>										
101-18-4200-0000	OFFICE SUPPLIES	34	490	100	171	0	0	100	100	N/A
101-18-4208-0000	POSTAGE	44	0	0	19	0	0	0	0	N/A
101-18-4221-0000	MAINTENANCE OF EQUIPMENT	0	0	400	780	400	(274)	400	0	0.0%
101-18-4245-0000	GENERAL SUPPLIES	86	849	200	36	200	96	200	0	0.0%
Total Supplies		164	1,339	700	1,006	600	(178)	700	100	16.7%
<u>OTHER SERVICES AND CHARGES</u>										
101-18-4304-0000	LEGAL FEES	18,622	35,479	5,000	44,423	5,000	3,978	10,000	5,000	100.0%
101-18-4321-0000	COMMUNICATIONS - VOICE/DATA	0	0	0	0	0	0	0	0	N/A
101-18-4331-0000	TRAVEL, CONFERENCE & SCHOOL	1,067	593	2,000	454	2,000	10	2,000	0	0.0%
101-18-4351-0000	PRINTING AND PUBLISHING	1,094	796	1,000	961	1,000	236	1,000	0	0.0%
101-18-4400-0000	CONTRACTUAL SERVICES	3,311	6,457	10,000	18,283	0	7,718	64,000	64,000	N/A
101-18-4433-0000	DUES AND SUBSCRIPTIONS	626	1,378	1,200	1,152	1,200	0	1,500	300	25.0%
101-18-4440-0000	MISC SERVICES/CONTINGENCY	1,000	0	0	0	0	0	0	0	N/A
101-18-4488-0000	COVID-19 Expenditures	0	884	0	300	0	0	0	0	N/A
Total Other Services and Charges		25,720	45,587	19,200	65,573	9,200	11,942	78,500	69,300	753.3%
Total Planning		242,068	257,846	266,196	327,931	272,790	107,946	358,208	85,418	31.3%



General Fund

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Expenditures by Line Item

Account Number	Description	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
DEPT 19	<u>MUNICIPAL BUILDINGS</u>									
	<u>SUPPLIES</u>									
101-19-4221-0000	MAINTENANCE OF EQUIPMENT	6,435	5,674	10,000	9,237	25,000	1,337	18,000	(7,000)	-28.0%
101-19-4223-0000	MAINTENANCE OF BUILDINGS	6,141	1,016	10,000	4,635	10,000	0	17,000	7,000	70.0%
101-19-4245-0000	GENERAL SUPPLIES	2,551	2,055	3,000	2,490	3,000	488	3,000	0	0.0%
	Total Supplies	15,127	8,745	23,000	16,362	38,000	1,825	38,000	0	0.0%
	<u>OTHER SERVICES AND CHARGES</u>									
101-19-4321-0000	COMMUNICATIONS - VOICE/DATA	50,535	61,871	48,000	67,107	64,000	31,126	70,000	6,000	9.4%
101-19-4331-0000	TRAVEL, CONFERENCE & SCHOOL	15	0	0	0	0	114	0	0	N/A
101-19-4360-0000	INSURANCE	91,396	98,571	100,000	109,779	115,000	107,888	115,000	0	0.0%
101-19-4361-0000	INSURANCE DEDUCTIBLE	0	0	0	0	0	0	0	0	N/A
101-19-4380-0000	UTILITY SERVICES	7,816	8,184	11,000	9,288	11,000	4,985	11,000	0	0.0%
101-19-4400-0000	CONTRACTUAL SERVICES	15,286	16,249	17,000	14,740	17,000	4,460	17,000	0	0.0%
101-19-4410-0000	RENTALS	837	502	1,000	947	1,000	0	1,200	200	20.0%
101-19-4433-0000	DUES AND SUBSCRIPTIONS	685	361	1,000	295	1,000	1,053	1,200	200	20.0%
101-19-4437-0000	TAXES/LICENSES	17	17	100	16	100	16	100	0	0.0%
101-19-4440-0000	MISC SERVICES/CONTINGENCY	20	0	100	0	100	0	100	0	0.0%
101-19-4488-0000	COVID-19 Expenditures	0	7,078	0	795	0	0	0	0	N/A
101-19-4720-0000	FISCAL AGENT FEES	1,750	1,750	2,000	0	2,000	0	2,000	0	0.0%
	Total Other Services and Charges	168,357	194,583	180,200	202,967	211,200	149,642	217,600	6,400	3.0%
	Total Municipal Buildings	183,484	203,328	203,200	219,329	249,200	151,467	255,600	6,400	2.6%
	<b>TOTAL GENERAL GOVERNMENT</b>	1,397,824	1,524,219	1,601,821	1,641,103	1,706,194	770,976	1,829,567	123,373	7.2%

General Fund

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Expenditures by Line Item

Account Number	Description	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
DEPT 21	<b><u>POLICE</u></b>									
	<b><u>SUPPLIES</u></b>									
101-21-4221-0000	MAINTENANCE OF EQUIPMENT	0	3,496	0	2,956	0	0	0	0	N/A
101-21-4245-0000	GENERAL SUPPLIES	0	0	0	0	0	0	0	0	N/A
	Total Supplies	0	3,496	0	2,956	0	0	0	0	N/A
	<b><u>OTHER SERVICES AND CHARGES</u></b>									
101-21-4360-0000	INSURANCE	0	0	0	0	0	0	0	0	N/A
101-21-4400-0000	CONTRACTUAL SERVICES	1,270,130	1,306,276	1,347,312	1,353,447	1,404,123	703,460	1,481,828	77,705	5.5%
101-21-4440-0000	MISC SERVICES/CONTINGENCY	3,696	513	0	891	3,000	956	3,000	0	0.0%
	Total Other Services and Charges	1,273,826	1,306,789	1,347,312	1,354,338	1,407,123	704,416	1,484,828	77,705	5.5%
	<b><u>CAPITAL OUTLAY</u></b>									
101-21-4620-0000	BUILDINGS & STRUCTURES	213,256	211,895	205,236	205,236	208,947	104,474	208,947	0	0.0%
	Total Police	1,487,082	1,522,180	1,552,548	1,562,530	1,616,070	808,890	1,693,775	77,705	4.8%

General Fund

2023 Budget

Expenditures by Line Item

Account Number	Description	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
DEPT 22	<b><u>FIRE</u></b>									
	<b><u>OTHER SERVICES AND CHARGES</u></b>									
101-22-4400-0000	CONTRACTUAL SERVICES - EXCELSIOR	379,639	394,916	413,085	413,085	457,758	228,880	542,531	84,773	18.5%
101-22-4400-0000	CONTRACTUAL SERVICES - MOUND	26,828	25,029	25,500	24,560	26,391	13,196	27,653	1,262	4.8%
	Total Other Services and Charges	406,467	419,945	438,585	437,645	484,149	242,076	570,184	86,035	17.8%
	<b><u>CAPITAL OUTLAY</u></b>									
101-22-4620-0000	BUILDINGS & STRUCTURES	272,330	273,380	269,324	269,324	260,758	130,379	200,116	(60,642)	-23.3%
	Total Fire	678,797	693,325	707,909	706,969	744,907	372,455	770,300	25,393	3.4%

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Expenditures by Line Item

Account Number	Description	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
DEPT 24 <u>PROTECTIVE INSPECTIONS</u>										
<u>PERSONAL SERVICES</u>										
101-24-4101-0000	FULL-TIME REGULAR	169,650	92,325	108,509	90,836	112,264	35,977	108,409	(3,855)	-3.4%
101-24-4102-0000	OVERTIME	0	0	0	0	0	0	0	0	N/A
101-24-4103-0000	PART-TIME	0	0	0	0	0	0	0	0	N/A
101-24-4106-0000	OTHER	0	0	0	0	0	0	0	0	N/A
101-24-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
101-24-4121-0000	PERA CONTRIB - CITY SHARE	8,533	6,436	7,815	6,805	8,096	2,698	8,131	35	0.4%
101-24-4122-0000	FICA CONTRIB - CITY SHARE	12,615	7,112	8,301	6,945	8,588	2,739	8,293	(295)	-3.4%
101-24-4131-0000	EMPLOYEE INSURANCE - CITY	18,191	15,330	16,306	16,565	17,228	6,774	18,753	1,525	8.9%
101-24-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0	N/A
101-24-4151-0000	WORKERS COMPENSATION	1,025	536	564	590	584	202	759	175	30.0%
Total Personal Services		210,014	121,739	141,495	121,741	146,760	48,390	144,345	(2,415)	-1.6%
<u>SUPPLIES</u>										
101-24-4200-0000	OFFICE SUPPLIES	280	697	300	942	300	0	300	0	0.0%
101-24-4212-0000	MOTOR FUELS & LUBRICANTS	0	0	0	0	0	241	2,400	2,400	N/A
101-24-4221-0000	MAINTENANCE OF EQUIPMENT	0	0	0	149	0	0	500	500	N/A
101-24-4245-0000	GENERAL SUPPLIES	24	40	100	0	100	0	100	0	0.0%
Total Supplies		304	737	400	1,091	400	241	3,300	2,900	725.0%
<u>OTHER SERVICES AND CHARGES</u>										
101-24-4303-0000	ENGINEERING FEES	263	36	0	0	0	0	0	0	N/A
101-24-4304-0000	LEGAL FEES	468	0	0	0	0	0	0	0	N/A
101-24-4321-0000	COMMUNICATIONS - VOICE/DATA	0	0	0	315	0	130	500	500	N/A
101-24-4331-0000	TRAVEL, CONFERENCE & SCHOOL	4,072	2,459	3,500	2,787	3,500	874	1,200	(2,300)	-65.7%
101-24-4351-0000	PRINTING AND PUBLISHING	470	143	500	0	0	0	0	0	N/A
101-24-4400-0000	CONTRACTUAL SERVICES	28,120	13,755	22,000	28,945	29,700	11,995	30,000	300	1.0%
101-24-4433-0000	DUES AND SUBSCRIPTIONS	200	1,037	150	599	150	380	600	450	300.0%
101-24-4488-0000	COVID-19 Expenditures	0	652	0	150	0	0	0	0	N/A
Total Other Services and Charges		33,593	18,082	26,150	32,796	33,350	13,379	32,300	(1,050)	-3.1%
Total Protective Inspections		243,911	140,558	168,045	155,628	180,510	62,010	179,945	(565)	-0.3%
TOTAL PUBLIC SAFETY		2,409,790	2,356,063	2,428,502	2,425,127	2,541,487	1,243,355	2,644,020	102,533	4.0%

General Fund

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Expenditures by Line Item

Account Number	Description	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
DEPT 31	<u>CITY ENGINEER</u>									
	<u>SUPPLIES</u>									
101-31-4200-0000	OFFICE SUPPLIES	34	0	0	0	0	0	0	0	N/A
	Total Supplies	34	0	0	0	0	0	0	0	N/A
	<u>OTHER SERVICES AND CHARGES</u>									
101-31-4303-0000	ENGINEERING FEES	29,780	32,866	162,000	122,294	162,000	34,667	162,000	0	0.0%
101-31-4321-0000	COMMUNICATIONS - VOICE/DATA	0	0	0	0	0	0	0	0	N/A
101-31-4331-0000	TRAVEL, CONFERENCE & SCHOOL	0	0	0	50	0	0	0	0	N/A
101-31-4351-0000	PRINTING AND PUBLISHING	0	0	0	0	0	0	0	0	N/A
101-31-4400-0000	CONTRACTUAL SERVICES	44,146	133,894	0	20	0	78	0	0	N/A
101-31-4410-0000	RENTALS	0	0	0	0	0	0	0	0	N/A
101-31-4433-0000	DUES AND SUBSCRIPTIONS	47	148	0	0	0	0	0	0	N/A
	Total Other Services and Charges	73,973	166,908	162,000	122,364	162,000	34,745	162,000	0	0.0%
	Total City Engineer	74,007	166,908	162,000	122,364	162,000	34,745	162,000	0	0.0%



General Fund

2023 Budget

Expenditures by Line Item

Account Number	Description	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
DEPT 32 <b>PUBLIC WORKS</b>										
<b>PERSONAL SERVICES</b>										
101-32-4101-0000	FULL-TIME REGULAR	341,402	394,688	379,978	412,779	393,380	141,648	410,637	17,257	4.4%
101-32-4102-0000	OVERTIME	6,453	7,464	3,000	2,954	3,000	744	3,000	0	0.0%
101-32-4103-0000	PART-TIME	0	0	0	0	0	0	0	0	N/A
101-32-4104-0000	TEMPORARY REGULAR	0	0	0	0	0	0	0	0	N/A
101-32-4105-0000	STREET PAGER PAY	9,474	8,538	9,500	5,599	9,500	1,334	8,500	(1,000)	-10.5%
101-32-4106-0000	OTHER	0	0	0	0	0	0	0	0	N/A
101-32-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
101-32-4121-0000	PERA CONTRIB - CITY SHARE	23,441	30,484	29,436	30,368	30,442	10,180	31,661	1,219	4.0%
101-32-4122-0000	FICA CONTRIB - CITY SHARE	25,760	29,342	30,024	28,889	31,050	11,817	32,294	1,244	4.0%
101-32-4131-0000	EMPLOYEE INSURANCE - CITY	65,146	69,850	66,308	66,302	69,114	27,130	67,808	(1,306)	-1.9%
101-32-4141-0000	UNEMPLOYMENT COMPENSATION	100	150	0	0	0	0	0	0	N/A
101-32-4151-0000	WORKERS COMPENSATION	28,957	26,766	32,550	29,284	33,701	8,671	42,444	8,743	25.9%
Total Personal Services		500,733	567,282	550,796	576,175	570,187	201,524	596,343	26,157	4.6%
<b>SUPPLIES</b>										
101-32-4200-0000	OFFICE SUPPLIES	99	522	400	161	400	0	400	0	0.0%
101-32-4208-0000	POSTAGE	0	9	0	0	0	19	0	0	N/A
101-32-4212-0000	MOTOR FUELS & LUBRICANTS	44,845	29,093	41,000	39,395	41,000	13,043	46,000	5,000	12.2%
101-32-4221-0000	MAINTENANCE OF EQUIPMENT	19,029	15,862	25,000	18,041	25,000	10,488	25,000	0	0.0%
101-32-4223-0000	MAINTENANCE OF BUILDINGS	4,622	2,330	10,000	6,543	10,000	70	17,000	7,000	70.0%
101-32-4240-0000	SMALL TOOLS/MINOR EQUIPMENT	1,073	2,393	3,500	406	3,500	130	3,500	0	0.0%
101-32-4245-0000	GENERAL SUPPLIES	13,509	18,739	16,000	17,920	17,000	3,241	19,000	2,000	11.8%
101-32-4250-0000	ROAD MAINT MATERIALS	82,294	67,891	85,000	18,051	85,000	1,870	80,000	(5,000)	-5.9%
Total Supplies		165,471	136,839	180,900	100,517	181,900	28,861	190,900	9,000	4.9%
<b>OTHER SERVICES AND CHARGES</b>										
101-32-4303-0000	ENGINEERING FEES	143	285	0	0	0	33	0	0	N/A
101-32-4305-0000	DRUG TESTING	568	1,034	1,000	1,313	1,200	132	1,200	0	0.0%
101-32-4321-0000	COMMUNICATIONS - VOICE/DATA	6,665	6,895	5,000	7,722	5,000	1,448	5,000	0	0.0%
101-32-4331-0000	TRAVEL, CONFERENCE & SCHOOL	2,546	973	7,500	597	7,500	1,715	7,500	0	0.0%
101-32-4351-0000	PRINTING AND PUBLISHING	0	0	0	0	300	0	0	(300)	-100.0%
101-32-4380-0000	UTILITY SERVICES	8,866	10,958	12,000	9,206	12,000	6,030	12,000	0	0.0%
101-32-4399-0000	UTILITIES-STREET LIGHTS	36,976	39,241	42,000	42,427	42,000	16,780	40,000	(2,000)	-4.8%
101-32-4400-0000	CONTRACTUAL SERVICES	93,661	81,666	140,000	84,019	125,000	19,790	129,000	4,000	3.2%
101-32-4410-0000	RENTALS	2,308	329	1,400	26	1,400	0	1,400	0	0.0%
101-32-4433-0000	DUES AND SUBSCRIPTIONS	2,209	401	1,700	1,693	1,700	0	1,700	0	0.0%
101-32-4437-0000	TAXES/LICENSES	599	676	1,000	885	1,000	968	1,000	0	0.0%
101-32-4440-0000	MISC SERVICES/CONTINGENCY	325	0	0	0	0	0	0	0	N/A
101-32-4488-0000	COVID-19 Expenditures	0	2,630	0	68	0	0	0	0	N/A
Total Other Services and Charges		154,866	145,088	211,600	147,956	197,100	46,896	198,800	1,700	0.9%
Total Public Works		821,070	849,209	943,296	824,648	949,187	277,281	986,043	36,857	3.9%

General Fund

2023 Budget

Expenditures by Line Item

Account Number	Description	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
DEPT 33	<u>ICE AND SNOW REMOVAL</u>									
<u>PERSONAL SERVICES</u>										
101-33-4101-0000	FULL-TIME REGULAR	58,680	33,234	35,331	39,291	36,600	22,854	37,211	611	1.7%
101-33-4102-0000	OVERTIME	7,734	8,918	8,000	7,785	8,000	6,768	8,000	0	0.0%
101-33-4103-0000	PART-TIME	568	700	800	0	0	0	0	0	N/A
101-33-4106-0000	OTHER	0	0	0	0	0	0	0	0	N/A
101-33-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
101-33-4121-0000	PERA CONTRIB - CITY SHARE	4,613	3,132	3,310	3,531	3,345	2,160	3,391	46	1.4%
101-33-4122-0000	FICA CONTRIB - CITY SHARE	4,485	2,968	3,376	3,169	3,412	1,941	3,459	47	1.4%
101-33-4131-0000	EMPLOYEE INSURANCE - CITY	6,594	6,285	7,016	6,883	7,283	2,868	7,318	35	0.5%
101-33-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0	N/A
101-33-4151-0000	WORKERS COMPENSATION	5,364	2,232	2,300	3,085	2,378	1,848	2,725	347	14.6%
	Total Personal Services	88,038	57,469	60,133	63,744	61,018	38,439	62,104	1,086	1.8%
<u>SUPPLIES</u>										
101-33-4245-0000	GENERAL SUPPLIES	60,781	37,017	58,000	59,553	68,000	36,291	80,000	12,000	17.6%
<u>OTHER SERVICES AND CHARGES</u>										
101-33-4331-0000	TRAVEL, CONFERENCE & SCHOOL	0	0	1,200	0	1,200	0	1,200	0	0.0%
	Total Ice and Snow Removal	148,819	94,486	119,333	123,297	130,218	74,730	143,304	13,086	10.0%
	<b>TOTAL STREETS</b>	1,043,896	1,110,603	1,224,629	1,070,309	1,241,405	386,756	1,291,347	49,943	4.0%

General Fund

2023 Budget

Expenditures by Line Item

Account Number	Description	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
DEPT 52 <u>PARK MAINTENANCE</u>										
<u>PERSONAL SERVICES</u>										
101-52-4101-0000	FULL-TIME REGULAR	88,195	82,455	113,972	91,257	117,400	37,305	170,643	53,243	45.4%
101-52-4102-0000	OVERTIME	0	0	1,500	0	1,500	0	1,500	0	0.0%
101-52-4103-0000	PART-TIME	4,879	8,634	10,000	8,372	10,000	0	10,000	0	0.0%
101-52-4104-0000	TEMPORARY REGULAR	0	0	0	0	0	0	0	0	N/A
101-52-4106-0000	OTHER	0	0	0	0	0	0	0	0	N/A
101-52-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
101-52-4121-0000	PERA CONTRIB - CITY SHARE	6,600	6,159	8,661	6,845	8,918	2,725	12,911	3,993	44.8%
101-52-4122-0000	FICA CONTRIB - CITY SHARE	7,147	6,992	9,599	7,547	9,861	2,843	13,934	4,073	41.3%
101-52-4131-0000	EMPLOYEE INSURANCE - CITY	19,123	20,544	21,230	21,447	22,207	9,673	22,852	645	2.9%
101-52-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0	N/A
101-52-4151-0000	WORKERS COMPENSATION	7,243	5,737	6,121	6,523	6,305	2,225	5,166	(1,139)	-18.1%
Total Personal Services		133,187	130,521	171,082	141,991	176,190	54,771	237,005	60,815	34.5%
<u>SUPPLIES</u>										
101-52-4208-0000	POSTAGE	0	0	0	0	0	0	0	0	N/A
101-52-4221-0000	MAINTENANCE OF EQUIPMENT	16	0	6,000	150	6,000	0	6,000	0	0.0%
101-52-4223-0000	MAINTENANCE OF BUILDINGS	827	10,287	10,000	2,379	10,000	0	10,000	0	0.0%
101-52-4240-0000	SMALL TOOLS/MINOR EQUIPMENT	529	274	1,100	743	1,200	103	1,200	0	0.0%
101-52-4245-0000	GENERAL SUPPLIES	4,264	7,889	9,500	7,552	9,500	2,239	9,500	0	0.0%
101-52-4247-0000	TREES PURCHASED	0	9,987	600	13,298	10,000	0	10,000	0	0.0%
Total Supplies		5,636	28,437	27,200	24,122	36,700	2,342	36,700	0	0.0%
<u>OTHER SERVICES AND CHARGES</u>										
101-52-4302-0000	CONSULTING FEES	0	0	0	0	0	0	0	0	N/A
101-52-4303-0000	ENGINEERING FEES	0	288	1,000	0	2,000	0	5,000	3,000	150.0%
101-52-4304-0000	LEGAL FEES	0	0	0	0	0	165	0	0	N/A
101-52-4321-0000	COMMUNICATIONS - VOICE/DATA	2,627	2,278	1,750	2,696	1,750	620	1,750	0	0.0%
101-52-4331-0000	TRAVEL, CONFERENCE & SCHOOL	0	0	500	192	500	0	1,200	700	140.0%
101-52-4351-0000	PRINTING AND PUBLISHING	323	170	400	0	400	0	400	0	0.0%
101-52-4380-0000	UTILITY SERVICES	8,212	7,248	9,000	7,298	9,000	4,453	8,000	(1,000)	-11.1%
101-52-4400-0000	CONTRACTUAL SERVICES	28,811	24,747	32,000	22,095	32,000	1,340	45,000	13,000	40.6%
101-52-4401-0000	LAKE MINNETONKA TREATMENT	0	0	5,000	0	5,000	0	5,000	0	0.0%
101-52-4402-0000	CHRISTMAS LAKE AIS INSPECTIONS	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0	0.0%
101-52-4410-0000	RENTALS	9,015	9,733	5,000	10,672	5,100	4,488	6,000	900	17.6%
101-52-4433-0000	DUES AND SUBSCRIPTIONS	0	35	400	0	400	253	0	(400)	-100.0%
101-52-4440-0000	MISC SERVICES/CONTINGENCY	366	0	0	0	0	0	0	0	N/A
Total Other Services and Charges		54,354	49,499	60,050	47,953	61,150	16,319	77,350	16,200	26.5%
Total Park Maintenance		193,177	208,457	258,332	214,066	274,040	73,432	351,055	77,015	28.1%

General Fund

2023 Budget

Expenditures by Line Item

Account Number	Description	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
DEPT 53 <b>RECREATION</b>										
<b>PERSONAL SERVICES</b>										
101-53-4101-0000	FULL-TIME REGULAR	31,374	35,330	31,108	38,947	32,032	15,163	32,997	965	3.0%
101-53-4102-0000	OVERTIME	0	0	300	0	300	0	0	(300)	-100.0%
101-53-4103-0000	PART-TIME	5,450	7,644	8,000	0	8,000	66	8,000	0	0.0%
101-53-4121-0000	PERA CONTRIB - CITY SHARE	2,353	2,649	2,356	2,921	2,425	1,137	2,475	51	2.1%
101-53-4122-0000	FICA CONTRIB - CITY SHARE	2,787	3,254	3,015	2,928	3,085	1,164	3,136	51	1.7%
101-53-4131-0000	EMPLOYEE INSURANCE - CITY	563	582	1,080	398	879	175	879	0	0.0%
101-53-4141-0000	UNEMPLOYMENT COMPENSATION	0	266	0	0	0	0	0	0	N/A
101-53-4151-0000	WORKERS COMPENSATION	1,827	1,661	827	1,989	852	759	944	92	10.8%
Total Personal Services		44,354	51,386	46,685	47,183	47,572	18,464	48,431	859	1.8%
<b>SUPPLIES</b>										
101-53-4245-0000	GENERAL SUPPLIES	517	1,075	1,000	914	1,000	845	1,000	0	0.0%
101-53-4246-0000	PROGRAM SUPPLIES	0	24	1,000	0	1,000	25	1,000	0	0.0%
101-53-4248-0000	OTHER PROGRAMS FEE	4,577	3,855	5,000	7,928	5,000	539	5,000	0	0.0%
Total Supplies		5,094	4,954	7,000	8,842	7,000	1,409	7,000	0	0.0%
<b>OTHER SERVICES AND CHARGES</b>										
101-53-4321-0000	COMMUNICATIONS - VOICE/DATA	0	0	0	0	0	0	0	0	N/A
101-53-4331-0000	TRAVEL, CONFERENCE & SCHOOL	0	230	250	0	250	0	250	0	0.0%
101-53-4351-0000	PRINTING AND PUBLISHING	1,536	680	1,500	1,560	1,500	445	1,500	0	0.0%
101-53-4400-0000	CONTRACTUAL SERVICES	0	120	1,000	100	900	0	900	0	0.0%
101-53-4433-0000	DUES AND SUBSCRIPTIONS	200	315	300	254	350	0	350	0	0.0%
101-53-4437-0000	TAXES/LICENSES	0	0	0	0	0	0	0	0	N/A
101-53-4438-0000	OKTOBERFEST	1,873	0	2,000	0	2,000	0	2,000	0	0.0%
101-53-4441-0000	ARCTIC FEVER PROGRAMS	5,640	6,436	7,100	958	7,100	4,892	7,100	0	0.0%
101-53-4442-0000	SNOW PRINCESS TEA PARTY	0	0	0	0	0	0	0	0	N/A
101-53-4488-0000	COVID-19 Expenditures	0	24	0	0	0	0	0	0	N/A
101-53-4450-0000	BANK SERVICE CHARGES	0	0	0	0	0	0	0	0	N/A
Total Other Services and Charges		9,249	7,805	12,150	2,872	12,100	5,337	12,100	0	0.0%
Total Recreation		58,697	64,145	65,835	58,897	66,672	25,210	67,531	859	1.3%
<b>TOTAL PARKS AND RECREATION</b>		251,874	272,602	324,168	272,963	340,713	98,642	418,586	77,874	22.9%
<b>TOTAL EXPENDITURES</b>		5,103,384	5,263,487	5,579,120	5,409,502	5,829,798	2,499,729	6,183,520	353,722	6.1%

General Fund

2023 Budget

Expenditures by Line Item

Account Number	Description	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
<b>OTHER FINANCING USES</b>										
<b>TRANSFERS OUT</b>										
101-00-4820-0000	SOUTHSHORE CENTER - BUILDING	49,800	32,300	32,300	32,300	32,300	32,300	32,300	0	0.0%
101-11-4820-0000	SOUTHSHORE CENTER - OPERATIONS	70,000	70,000	70,000	70,000	70,000	70,000	70,000	0	0.0%
101-19-4820-0000	CITY HALL DEBT SERVICE	92,005	95,115	0	0	0	0	0	0	N/A
101-32-4820-0000	EQUIPMENT REPLACEMENT	172,500	95,000	0	0	0	0	0	0	N/A
101-32-4820-0000	STREET IMPROVEMENTS	810,000	835,000	0	0	0	0	0	0	N/A
101-53-4820-0000	PARK IMPROVEMENTS	222,000	95,000	0	0	0	0	0	0	N/A
101-00-4820-0000	STORM WATER - MANOR PARK POND	230,000	0	0	0	0	0	0	0	N/A
Total Transfers Out		1,646,305	1,222,415	102,300	102,300	102,300	102,300	102,300	0	0.0%
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		6,749,689	6,485,902	5,681,420	5,511,802	5,932,098	2,602,029	6,285,820	353,722	6.0%



Shorewood Community & Event Center  
2023 Budget

Account Number	Description	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
FUND 201 Shorewood Community & Event Center										
<b>REVENUE</b>										
201-00-3410-0000	RENTAL INCOME	56,980	18,371	55,000	35,439	55,000	21,426	55,000	0	0.0%
201-00-3471-0000	PARK FEES & RENTALS	0	0	0	0	0	0	0	0	N/A
201-00-3473-0000	EVENT PROGRAM FEES	25	50	500	85	500	96	500	0	0.0%
201-00-3477-0000	METRO DINING CARDS	2,500	195	2,500	1,035	2,500	890	2,500	0	0.0%
201-00-3480-0000	PROGRAM (CLASS) FEES	(87)	1,374	1,500	135	1,500	0	1,500	0	0.0%
201-00-3620-0000	INTEREST EARNINGS	2,761	1,093	0	8	0	0	0	0	N/A
201-00-3623-0000	CONTRIBUTIONS AND DONATIONS	385	110	0	0	0	100	0	0	N/A
201-00-3670-0000	MISCELLANEOUS REVENUE	15	0	500	0	0	0	0	0	N/A
201-00-3920-0000	TRANSFERS IN	119,800	102,300	102,300	102,300	102,300	102,300	102,300	0	0.0%
REVENUE Totals:		182,379	123,493	162,300	139,002	161,800	124,812	161,800	0	0.0%
<b>EXPENDITURES</b>										
<b>PERSONAL SERVICES</b>										
201-00-4101-0000	FULL-TIME REGULAR	35,297	39,300	46,663	40,379	48,048	16,099	49,496	1,448	3.0%
201-00-4102-0000	OVERTIME	2,130	534	4,000	41	2,000	0	2,000	0	0.0%
201-00-4103-0000	PART-TIME	9,989	8,596	11,500	9,091	11,500	4,162	11,500	0	0.0%
201-00-4121-0000	PERA CONTRIB - CITY SHARE	2,647	3,242	3,800	3,371	3,754	1,388	3,862	108	2.9%
201-00-4122-0000	FICA CONTRIB - CITY SHARE	3,412	3,663	4,756	3,785	4,709	1,554	4,819	110	2.3%
201-00-4131-0000	EMPLOYEE INSURANCE - CITY	422	874	1,620	597	1,318	262	1,318	0	0.0%
201-00-4151-0000	WORKERS COMPENSATION	2,498	2,206	1,241	2,404	1,278	930	1,416	138	10.8%
Total Personal Services		56,395	58,415	73,580	59,668	72,607	24,395	74,411	1,804	2.5%
<b>SUPPLIES</b>										
201-00-4200-0000	OFFICE SUPPLIES	919	394	400	188	400	47	400	0	0.0%
201-00-4223-0000	MAINTENANCE OF BUILDINGS	5,925	1,908	3,000	5,959	3,000	535	3,000	0	0.0%
201-00-4245-0000	GENERAL SUPPLIES	6,477	2,188	3,000	1,035	3,000	690	2,500	(500)	-16.7%
201-00-4246-0000	EVENT SUPPLIES EXPENSE	617	481	500	0	500	0	500	0	0.0%
201-00-4247-0000	COMMUNITY EVENT EXPENSE	2,000	0	2,000	2,000	2,000	0	2,000	0	0.0%
201-00-4248-0000	PROGRAM (CLASS) EXPENSES	7,479	4,570	9,000	6,427	9,000	2,863	7,000	(2,000)	-22.2%
Total Supplies		23,417	9,541	17,900	15,609	17,900	4,135	15,400	(2,500)	-14.0%
<b>OTHER SERVICES AND CHARGES</b>										
201-00-4302-0000	CONSULTING FEES	0	0	0	0	0	0	0	0	N/A
201-00-4304-0000	LEGAL FEES	0	0	0	0	0	0	0	0	N/A
201-00-4321-0000	COMMUNICATIONS - VOICE/DATA	5,929	3,069	5,000	7,126	5,000	598	5,000	0	0.0%
201-00-4331-0000	TRAVEL, CONFERENCE & SCHOOL	24	36	200	19	200	0	200	0	0.0%
201-00-4351-0000	PRINTING AND PUBLISHING	1,529	876	3,500	851	3,500	307	3,500	0	0.0%
201-00-4360-0000	INSURANCE	0	0	0	0	0	0	0	0	N/A
201-00-4380-0000	UTILITY SERVICES	9,729	8,660	11,000	10,083	11,000	5,020	11,000	0	0.0%
201-00-4400-0000	CONTRACTUAL SERVICES	16,736	13,729	15,000	14,517	15,000	4,670	15,000	0	0.0%

Shorewood Community & Event Center  
2023 Budget

Account Number	Description	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
201-00-4433-0000	DUES AND SUBSCRIPTIONS	521	408	500	482	500	390	500	0	0.0%
201-00-4437-0000	TAXES/LICENSES	823	868	1,200	869	1,200	846	1,200	0	0.0%
201-00-4440-0000	MISC SERVICES	0	0	1,000	0	1,000	0	1,000	0	0.0%
201-00-4441-0000	ARCTIC FEVER PROGRAMS	0	0	0	0	0	0	0	0	N/A
201-00-4488-0000	COVID-19 Expenditures	0	753	0	0	0	0	0	0	N/A
	Total Other Services and Charges	35,291	28,399	37,400	33,947	37,400	11,831	37,400	0	0.0%
<b>CAPITAL OUTLAY</b>										
201-00-4620-0000	BUILDINGS & STRUCTURES	39,580	1,925	24,500	0	27,000	0	38,000	11,000	40.7%
201-00-4680-0000	OTHER IMPROVEMENTS	10,691	0	0	0	0	0	0	0	N/A
	Total Capital Outlay	50,271	1,925	24,500	0	27,000	0	38,000	11,000	40.7%
	EXPENDITURES TOTAL	165,374	98,280	153,380	109,224	154,907	40,361	165,211	10,304	6.7%
<b>CHANGE IN FUND BALANCE</b>		17,005	25,213	8,920	29,778	6,893	84,451	(3,411)	(10,304)	-149.5%

**Water Fund**  
**2023 Budget**

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Account Number	Description	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
FUND 601	Water Utility									
<b>REVENUE</b>										
601-00-3353-0000	PERA PENSION OTHER REVENUE	263	399	0	289	0	0	0	0	N/A
601-00-3362-0000	MISC GRANTS	0	0	0	0	0	0	0	0	N/A
601-00-3610-0000	SPECIAL ASSESSMENTS - CURREN	4,965	4,715	0	4,824	0	0	0	0	N/A
601-00-3611-0000	SPECIAL ASSESSMENTS-DELINQUE	0	0	0	0	0	0	0	0	N/A
601-00-3614-0000	SPECIAL ASSESSMENTS-INTEREST	0	0	0	0	0	0	0	0	N/A
601-00-3620-0000	INTEREST EARNINGS	(8,489)	2,021	0	876	0	0	0	0	N/A
601-00-3620-0000	INTEREST EARNINGS	12,516	9,480	6,382	6,382	3,223	1,611	0	(3,223)	N/A
601-00-3620-0000	INTEREST EARNINGS	61,075	70,665	74,384	77,211	43,989	0	38,776	(5,213)	-11.9%
601-00-3621-0000	GAIN / (LOSS) ON INVESTMENTS	0	0	0	0	0	0	0	0	N/A
601-00-3624-0000	REFUNDS & REIMBURSEMENTS	1,559	20,000	0	2,497	0	751	0	0	N/A
601-00-3670-0000	MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	N/A
601-00-3710-0000	UTILITY REVENUE	399,177	544,140	479,600	737,399	598,400	97,853	658,240	59,840	10.0%
601-00-3711-0000	WATER CONNECTION FEES	157,567	197,500	25,000	177,500	25,000	35,000	25,000	0	0.0%
601-00-3712-0000	UTILITY PERMIT FEES	5,040	3,120	1,000	3,000	1,000	450	1,000	0	0.0%
601-00-3713-0000	WATER METER SALES	54,075	29,490	10,000	28,670	10,000	6,040	15,000	5,000	50.0%
601-00-3715-0000	STATE SURCHARGE	0	0	0	0	0	0	0	0	N/A
601-00-3717-0000	Water Meter Permit	(60)	0	100	0	0	0	0	0	N/A
601-00-3720-0000	WATER PENALTIES	0	0	0	0	0	0	0	0	N/A
601-00-3725-0000	LOCAL SAC CHARGES	0	0	0	0	0	0	0	0	N/A
601-00-3900-0000	CAPITAL CONTRIBUTIONS	50,368	0	0	331,857	0	0	0	0	N/A
601-00-3910-0000	SALES OF CAPITAL ASSETS	0	0	0	0	0	0	0	0	N/A
601-00-3920-0000	TRANSFERS IN	0	0	0	0	0	0	0	0	N/A
601-00-3940-0000	BOND PREMIUM	0	510	0	242	0	0	0	0	N/A
REVENUE Totals:		738,056	882,040	596,466	1,370,747	681,612	141,705	738,016	56,404	8.3%
<b>EXPENSE</b>										
<b>PERSONAL SERVICES</b>										
601-00-4101-0000	FULL-TIME REGULAR	142,225	172,258	196,398	192,165	206,621	83,915	215,964	9,343	4.5%
601-00-4102-0000	OVERTIME	3,477	3,228	5,000	6,876	5,000	3,952	5,000	0	0.0%
601-00-4103-0000	PART-TIME	0	0	0	0	0	0	0	0	N/A
601-00-4104-0000	TEMPORARY REGULAR	0	0	0	0	0	0	0	0	N/A
601-00-4105-0000	WATER PAGER PAY	6,229	6,422	6,000	4,527	6,500	1,509	5,500	(1,000)	-15.4%
601-00-4106-0000	OTHER	0	0	0	0	0	0	0	0	N/A
601-00-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
601-00-4121-0000	PERA CONTRIB - CITY SHARE	11,317	13,641	15,555	15,267	16,360	6,471	16,985	625	3.8%
601-00-4122-0000	FICA CONTRIB - CITY SHARE	10,786	12,839	15,866	14,791	16,687	6,452	17,324	638	3.8%
601-00-4131-0000	EMPLOYEE INSURANCE - CITY	21,866	25,349	35,308	33,803	36,640	15,405	38,628	1,988	5.4%
601-00-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0	N/A
601-00-4151-0000	WORKERS COMPENSATION	6,202	5,846	9,828	8,404	10,338	3,139	10,664	326	3.2%
601-00-4161-0000	PENSION EXPENSE	13,245	10,072	0	2,711	0	0	0	0	N/A
Total Personal Services		215,347	249,655	283,955	278,544	298,145	120,843	310,065	11,920	4.0%

**Water Fund  
2023 Budget**

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Account Number	Description	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
<b><u>SUPPLIES</u></b>										
601-00-4200-0000	OFFICE SUPPLIES	149	0	200	352	200	0	200	0	0.0%
601-00-4208-0000	POSTAGE	1,382	1,544	1,400	1,476	1,400	369	1,400	0	0.0%
601-00-4212-0000	MOTOR FUELS & LUBRICANTS	28	0	0	0	0	0	0	0	N/A
601-00-4215-0000	SHOP MATERIALS	0	0	0	0	0	0	0	0	N/A
601-00-4221-0000	MAINTENANCE OF EQUIPMENT	1,324	4,242	20,000	7,839	25,000	2,715	35,000	10,000	40.0%
601-00-4223-0000	MAINTENANCE OF BUILDINGS	983	4,722	20,000	26,167	25,000	1,916	25,000	0	0.0%
601-00-4240-0000	SMALL TOOLS/MINOR EQUIPMENT	36	1,705	800	5,535	6,500	0	2,000	(4,500)	-69.2%
601-00-4245-0000	GENERAL SUPPLIES	7,135	7,657	11,500	7,738	11,500	7,750	12,500	1,000	8.7%
601-00-4260-0000	WATER PURCHASES - TONKA BAY	4,317	4,716	3,500	5,197	3,500	1,470	5,000	1,500	42.9%
601-00-4261-0000	WATER PURCHASES - EXCELSIOR	14,439	15,656	18,000	16,895	18,000	5,286	18,000	0	0.0%
601-00-4262-0000	WATER PURCHASES - MINNETONK	389	0	1,200	0	1,200	0	1,200	0	0.0%
601-00-4263-0000	WATER PURCHASES-CHANHASSEN	6,393	14,049	11,000	13,007	11,000	1,957	12,000	1,000	9.1%
601-00-4265-0000	WATER METER PURCHASES	82,129	29,092	20,000	45,094	30,000	8,480	30,000	0	0.0%
Total Supplies		118,704	83,383	107,600	129,300	133,300	29,943	142,300	9,000	6.8%
<b><u>OTHER SERVICES AND CHARGES</u></b>										
601-00-4301-0000	AUDITING & ACCOUNTING	0	0	0	0	0	0	0	0	N/A
601-00-4302-0000	CONSULTING FEES	0	0	0	0	0	0	0	0	N/A
601-00-4303-0000	ENGINEERING FEES	518	5,873	20,000	17,582	20,000	11,578	20,000	0	0.0%
601-00-4304-0000	LEGAL FEES	3,196	1,560	0	1,268	0	0	0	0	N/A
601-00-4312-0000	ENGINEERING	0	0	5,000	0	5,000	0	0	(5,000)	N/A
601-00-4321-0000	COMMUNICATIONS - VOICE/DATA	6,207	7,618	7,000	7,323	7,100	875	6,000	(1,100)	-15.5%
601-00-4331-0000	TRAVEL, CONFERENCE & SCHOOL	0	1,099	1,750	581	2,000	350	2,000	0	0.0%
601-00-4351-0000	PRINTING AND PUBLISHING	0	181	0	0	500	0	500	0	0.0%
601-00-4360-0000	INSURANCE	0	0	0	0	0	0	0	0	N/A
601-00-4380-0000	UTILITY SERVICES	0	0	0	0	0	0	0	0	N/A
601-00-4394-0000	UTILITIES - AMESBURY WELL	4,054	5,764	12,000	12,255	12,000	1,744	12,000	0	0.0%
601-00-4395-0000	UTILITIES - BADGER WELL	17,707	19,703	12,500	14,405	12,500	6,835	14,000	1,500	12.0%
601-00-4396-0000	UTILITIES - BOULDER BRIDGE	9,936	12,285	20,000	22,143	20,000	3,414	20,000	0	0.0%
601-00-4397-0000	UTILITIES - WOODHAVEN WELL	0	0	0	0	0	0	0	0	N/A
601-00-4398-0000	UTILITIES - SE AREA WELL	28,797	28,010	30,000	28,348	30,000	12,433	30,000	0	0.0%
601-00-4400-0000	CONTRACTUAL SERVICES	44,145	34,057	70,000	98,993	70,000	58,787	95,000	25,000	35.7%
601-00-4410-0000	RENTALS	0	0	0	0	0	0	0	0	N/A
601-00-4420-0000	DEPRECIATION	331,158	347,753	360,000	348,143	360,000	0	360,000	0	0.0%
601-00-4433-0000	DUES AND SUBSCRIPTIONS	1,440	4,628	4,100	0	4,100	0	4,100	0	0.0%
601-00-4437-0000	TAXES/LICENSES	3,548	495	4,000	2,654	4,000	4,961	5,000	1,000	25.0%
601-00-4440-0000	MISC SERVICES/CONTINGENCY	0	0	0	3,226	0	0	0	0	N/A
601-00-4450-0000	BANK SERVICE CHARGES	2,846	3,431	3,300	4,252	3,300	1,918	4,500	1,200	36.4%
601-00-4499-0000	FEMA ELIGIBLE EXPENSES	0	0	0	0	0	0	0	0	N/A
601-00-4620-0000	BUILDINGS & STRUCTURES	0	29,930	0	0	0	0	0	0	N/A
601-00-4640-0000	MACHINERY & EQUIPMENT	0	0	0	0	0	0	0	0	N/A
601-00-4680-0000	OTHER IMPROVEMENTS	0	7,850	0	0	20,000	0	10,000	(10,000)	-50.0%
Total Other Services and Charges		453,552	510,237	549,650	561,173	570,500	102,895	583,100	12,600	2.2%
<b><u>NON-OPERATING EXPENSES</u></b>										

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Sewer Fund  
2023 Budget

Account Number	Description	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
FUND 611	Sanitary Sewer Utility									
<b>REVENUE</b>										
611-00-3353-0000	PERA PENSION OTHER REVENUE	212	326	0	249	0	0	0	0	N/A
611-00-3362-0000	MISC GRANTS	43,172	0	0	600	0	0	0	0	N/A
611-00-3400-0000	CHARGES FOR SERVICES	0	0	0	0	0	0	0	0	N/A
611-00-3610-0000	SPECIAL ASSESSMENTS - CURREN	218	220	0	179	0	0	0	0	N/A
611-00-3611-0000	SPECIAL ASSESSMENTS-DELINQUE	0	0	0	0	0	0	0	0	N/A
611-00-3614-0000	SPECIAL ASSESSMENTS-INTEREST	0	0	0	0	0	0	0	0	N/A
611-00-3620-0000	INTEREST EARNINGS	70,821	26,708	5,000	(3,122)	5,000	0	5,000	0	0.0%
611-00-3621-0000	GAIN / (LOSS) ON INVESTMENTS	0	0	0	0	0	0	0	0	N/A
611-00-3670-0000	MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	N/A
611-00-3710-0000	UTILITY REVENUE	986,219	1,049,742	1,103,080	1,169,863	1,220,800	319,059	1,267,900	47,100	3.9%
611-00-3712-0000	UTILITY PERMIT FEES	8,160	6,810	3,000	4,086	3,000	150	3,000	0	0.0%
611-00-3720-0000	SEWER PENALTIES	0	0	0	0	0	0	0	0	N/A
611-00-3725-0000	LOCAL SAC CHARGES PAYABLE	4,470	11,875	5,000	14,862	5,000	3,685	5,000	0	0.0%
611-00-3727-0000	OUTSIDE SEWER REPAIR	1,050	750	600	1,050	750	300	750	0	0.0%
611-00-3900-0000	CAPITAL CONTRIBUTIONS	4,556	0	0	0	0	0	0	0	N/A
611-00-3910-0000	SALES OF CAPITAL ASSETS	20,000	0	0	0	0	0	0	0	N/A
611-00-3920-0000	TRANSFERS IN	0	0	0	0	0	0	0	0	N/A
611-00-3940-0000	BOND PREMIUM	0	239	0	20	0	0	0	0	N/A
REVENUE Totals:		1,138,878	1,096,670	1,116,680	1,187,787	1,234,550	323,194	1,281,650	47,100	3.8%
<b>EXPENSE</b>										
<b>PERSONAL SERVICES</b>										
611-00-4101-0000	FULL-TIME REGULAR	113,510	139,465	166,012	167,364	175,102	67,414	182,980	7,878	4.5%
611-00-4102-0000	OVERTIME	3,367	2,962	2,500	3,239	3,000	1,571	3,000	0	0.0%
611-00-4103-0000	PART-TIME	0	0	0	0	0	0	0	0	N/A
611-00-4104-0000	TEMPORARY REGULAR	0	0	0	0	0	0	0	0	N/A
611-00-4105-0000	SEWER PAGER PAY	6,229	6,422	6,000	4,527	6,500	1,509	5,500	(1,000)	-15.4%
611-00-4106-0000	OTHER	0	0	0	0	0	0	0	0	N/A
611-00-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
611-00-4121-0000	PERA CONTRIB - CITY SHARE	9,150	11,164	13,089	13,135	13,846	5,076	14,361	515	3.7%
611-00-4122-0000	FICA CONTRIB - CITY SHARE	8,768	10,595	13,350	12,697	14,122	5,189	14,648	527	3.7%
611-00-4131-0000	EMPLOYEE INSURANCE - CITY	17,943	21,779	28,992	28,111	30,209	13,079	31,754	1,545	5.1%
611-00-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0	N/A
611-00-4151-0000	WORKERS COMPENSATION	4,915	4,561	8,761	6,751	9,260	2,340	9,775	515	5.6%
611-00-4161-0000	PENSION EXPENSE	14,322	9,415	0	7,698	0	0	0	0	N/A
Total Personal Services		178,204	206,363	238,704	243,522	252,038	96,178	262,018	9,980	4.0%
<b>SUPPLIES</b>										
611-00-4200-0000	OFFICE SUPPLIES	149	0	200	352	200	0	200	0	0.0%
611-00-4208-0000	POSTAGE	1,375	1,436	1,500	1,461	1,500	369	1,500	0	0.0%
611-00-4212-0000	MOTOR FUELS & LUBRICANTS	0	0	0	0	0	0	0	0	N/A

Sewer Fund  
2023 Budget

Account Number	Description	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
611-00-4215-0000	SHOP MATERIALS	0	0	0	0	0	0	0	0	N/A
611-00-4221-0000	MAINTENANCE OF EQUIPMENT	0	3,261	8,000	2,038	10,000	2,680	10,000	0	0.0%
611-00-4223-0000	MAINTENANCE OF BUILDINGS	0	123	0	3,659	0	33,994	0	0	N/A
611-00-4240-0000	SMALL TOOLS/MINOR EQUIPMENT	907	360	900	139	900	368	1,400	500	55.6%
611-00-4245-0000	GENERAL SUPPLIES	996	414	2,000	1,664	2,000	96	2,000	0	0.0%
Total Supplies		3,427	5,594	12,600	9,313	14,600	37,507	15,100	500	3.4%
<b>OTHER SERVICES AND CHARGES</b>										
611-00-4301-0000	AUDITING & ACCOUNTING	0	0	0	0	0	0	0	0	N/A
611-00-4302-0000	CONSULTING FEES	0	0	0	0	0	0	0	0	N/A
611-00-4303-0000	ENGINEERING FEES	3,311	14,287	5,000	31,694	5,000	32,286	35,000	30,000	600.0%
611-00-4304-0000	LEGAL FEES	0	3,198	0	5,148	0	132	0	0	N/A
611-00-4312-0000	ENGINEERING	0	0	5,000	0	7,000	0	0	(7,000)	N/A
611-00-4321-0000	COMMUNICATIONS - VOICE/DATA	8,620	9,627	10,000	9,756	10,000	447	10,000	0	0.0%
611-00-4331-0000	TRAVEL, CONFERENCE & SCHOOL	445	390	1,600	1,012	1,600	615	2,000	400	25.0%
611-00-4351-0000	PRINTING AND PUBLISHING	0	181	0	745	0	706	1,000	1,000	#DIV/0!
611-00-4360-0000	INSURANCE	0	0	0	2,500	0	0	0	0	N/A
611-00-4380-0000	UTILITY SERVICES	2,093	3,927	0	3,975	0	(1,903)	0	0	N/A
611-00-4385-0000	MCES SAC Payables Charges	869,163	826,307	995,899	995,899	1,070,850	535,425	1,162,113	91,263	8.5%
611-00-4386-0000	Excelsior Sewer Charges	50,848	50,000	32,000	848	32,000	0	32,000	0	0.0%
611-00-4400-0000	CONTRACTUAL SERVICES	45,898	9,871	32,000	48,218	32,000	13,223	43,000	11,000	34.4%
611-00-4410-0000	RENTALS	0	0	0	0	0	0	0	0	N/A
611-00-4420-0000	DEPRECIATION	96,378	102,474	105,000	102,474	105,000	0	105,000	0	0.0%
611-00-4433-0000	DUES AND SUBSCRIPTIONS	1,440	50	2,000	0	0	0	0	0	N/A
611-00-4437-0000	TAXES/LICENSES	498	0	500	498	500	0	500	0	0.0%
611-00-4440-0000	MISC SERVICES/CONTINGENCY	0	0	0	0	0	0	0	0	N/A
611-00-4450-0000	BANK SERVICE CHARGES	5,123	6,486	5,600	8,602	5,600	3,409	5,600	0	0.0%
611-00-4499-0000	FEMA ELIGIBLE EXPENSES	0	0	0	0	0	0	0	0	N/A
611-00-4620-0000	BUILDINGS & STRUCTURES	0	0	0	0	0	0	0	0	N/A
611-00-4640-0000	MACHINERY & EQUIPMENT	0	0	2,400	0	15,000	0	6,000	(9,000)	-60.0%
611-00-4680-0000	OTHER IMPROVEMENTS	0	608	0	0	25,000	21,228	20,000	(5,000)	-20.0%
611-00-4680-0001	MCES Forcemain(DO NOT USE)	0	0	0	0	0	0	0	0	N/A
611-00-4680-0011	MCES FORCEMAIN IMPROVEMENT	0	0	0	0	0	0	0	0	N/A
Total Other Services and Charges		1,083,817	1,027,406	1,196,999	1,211,369	1,309,550	605,568	1,422,213	112,663	8.6%
<b>NON-OPERATING EXPENSES</b>										
611-00-4711-0000	BOND INTEREST	0	1,553	4,013	4,520	4,916	2,472	4,814	(102)	-2.1%
611-00-4720-0000	FISCAL AGENT FEES	0	0	2,500	0	500	0	500	0	0.0%
611-00-4730-0000	BOND ISSUANCE COSTS	0	2,856	0	300	7,500	0	7,500	0	0.0%
611-00-4810-0000	RESIDUAL EQUITY TRANSFERS	0	0	0	0	0	0	0	0	N/A
611-00-4820-0000	OPERATING TRANSFERS	12,500	12,500	12,500	12,500	12,500	12,500	12,500	0	0.0%
611-00-4820-0000	TRANSFERS FOR CIP STREETS	4,556	0	0	0	0	0	0	0	N/A
Total Non-Operating Expenses		17,056	16,909	19,013	17,320	25,416	14,972	25,314	(102)	-0.4%
Total Expenses		1,282,504	1,256,272	1,467,316	1,481,524	1,601,604	754,225	1,724,645	123,041	7.7%

Sewer Fund  
2023 Budget

Account Number	Description	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
	Change in Net Position	(143,626)	(159,602)	(350,636)	(293,737)	(367,054)	(431,031)	(442,995)	(75,941)	20.7%
	Non-Cash: Depreciation							105,000		
	Bond Proceeds							375,950		
									Strawberry Ln Recon 180,250	
									Birch Bluff Rd Recon 149,350	
									Vine Ridge Rd Watermain 46,350	
	Bond Principal							(12,767)		
	Capital Acquisitions - Infrastructure							(375,950)		
									Strawberry Ln Recon 180,250	
									Birch Bluff Rd Recon 149,350	
									Vine Ridge Rd Watermain 46,350	
	Capital Acquisitions - Other							(360,000)		
									repairs, I&I	
									Lift Station 11 Rehab \$240,000	
	Change in Cash							(710,762)		

**Recycling Fund**  
**2023 Budget**

Account Number	Description	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
FUND 621	Recycling Utility									
<b>REVENUE</b>										
621-00-3353-0000	PERA PENSION OTHER REVENUE	19	26	0	21	0	0	0	0	N/A
621-00-3362-0000	MISC GRANTS	17,461	15,530	12,000	16,525	12,000	0	12,000	0	0.0%
621-00-3400-0000	CHARGES FOR SERVICES	0	0	0	0	0	0	0	0	N/A
621-00-3610-0000	SPECIAL ASSESSMENTS - CURREN	215	220	300	180	300	0	300	0	0.0%
621-00-3611-0000	SPECIAL ASSESSMENTS-DELINQUE	0	0	0	0	0	0	0	0	N/A
621-00-3614-0000	SPECIAL ASSESSMENTS-INTEREST	0	0	0	0	0	0	0	0	N/A
621-00-3620-0000	INTEREST EARNINGS	9,646	3,912	2,000	(362)	3,000	0	2,000	(1,000)	-33.3%
621-00-3621-0000	GAIN / (LOSS) ON INVESTMENTS	0	0	0	0	0	0	0	0	N/A
621-00-3623-0000	CONTRIBUTIONS AND DONATIONS	0	0	0	0	0	0	0	0	N/A
621-00-3670-0000	MISCELLANEOUS REVENUE	107	11	150	0	0	0	0	0	N/A
621-00-3710-0000	UTILITY REVENUE	163,261	162,978	165,000	167,119	165,000	42,336	165,000	0	0.0%
621-00-3720-0000	RECYCLING PENALTIES	0	0	0	0	0	0	0	0	N/A
621-00-3732-0000	CITY CLEANUP CHARGES	6,453	0	6,500	6,857	6,500	5,685	6,500	0	0.0%
621-00-3920-0000	TRANSFERS IN	0	0	0	0	0	0	0	0	N/A
REVENUE Totals:		197,162	182,677	185,950	190,340	186,800	48,021	185,800	(1,000)	-0.5%
<b>EXPENSE</b>										
<b>PERSONAL SERVICES</b>										
621-00-4101-0000	FULL-TIME REGULAR	10,841	11,892	14,582	14,583	15,015	6,242	15,467	452	3.0%
621-00-4102-0000	OVERTIME	0	0	0	470	0	779	0	0	N/A
621-00-4103-0000	PART-TIME	0	0	0	0	0	0	0	0	N/A
621-00-4104-0000	TEMPORARY REGULAR	0	0	0	0	0	0	0	0	N/A
621-00-4106-0000	OTHER	0	0	0	0	0	0	0	0	N/A
621-00-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
621-00-4121-0000	PERA CONTRIB - CITY SHARE	813	892	1,094	1,129	1,126	526	1,160	34	3.0%
621-00-4122-0000	FICA CONTRIB - CITY SHARE	703	823	1,116	1,006	1,149	452	1,183	34	3.0%
621-00-4131-0000	EMPLOYEE INSURANCE - CITY	1,763	1,890	2,768	1,962	2,880	936	2,993	113	3.9%
621-00-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0	N/A
621-00-4151-0000	WORKERS COMPENSATION	82	82	76	113	78	55	108	30	38.5%
621-00-4161-0000	PENSION EXPENSE	641	(104)	0	1,295	0	0	0	0	N/A
Total Personal Services		14,843	15,475	19,636	20,558	20,248	8,990	20,911	663	3.3%
<b>SUPPLIES</b>										
621-00-4200-0000	OFFICE SUPPLIES	185	0	300	384	300	0	500	200	66.7%
621-00-4208-0000	POSTAGE	1,420	1,436	1,500	1,461	1,500	369	1,500	0	0.0%
621-00-4221-0000	MAINTENANCE OF EQUIPMENT	0	0	0	1,020	1,800	2,680	1,800	0	0.0%
621-00-4223-0000	MAINTENANCE OF BUILDINGS	0	0	0	0	0	0	0	0	N/A
621-00-4240-0000	SMALL TOOLS/MINOR EQUIPMENT	0	0	0	0	0	0	0	0	N/A
621-00-4245-0000	GENERAL SUPPLIES	505	238	200	78	250	0	250	0	0.0%
Total Supplies		2,110	1,674	2,000	2,943	3,850	3,049	4,050	200	5.2%

Recycling Fund  
2023 Budget

Account Number	Description	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
<b>OTHER SERVICES AND CHARGES</b>										
621-00-4301-0000	AUDITING & ACCOUNTING	0	0	0	0	0	0	0	0	N/A
621-00-4302-0000	CONSULTING FEES	0	0	0	0	0	0	0	0	N/A
621-00-4303-0000	ENGINEERING FEES	0	0	0	0	0	0	0	0	N/A
621-00-4304-0000	LEGAL FEES	410	0	0	0	0	0	0	0	N/A
621-00-4312-0000	ENGINEERING	0	0	0	0	0	0	0	0	N/A
621-00-4321-0000	COMMUNICATIONS - VOICE/DATA	0	0	0	150	200	0	200	0	0.0%
621-00-4331-0000	TRAVEL, CONFERENCE & SCHOOL	58	96	400	305	500	0	500	0	0.0%
621-00-4347-0000	CITY CLEANUP EXP	12,301	1,025	11,500	7,597	11,500	300	11,500	0	0.0%
621-00-4351-0000	PRINTING AND PUBLISHING	161	24	300	1,021	1,500	185	1,500	0	0.0%
621-00-4360-0000	INSURANCE	0	0	0	0	0	0	0	0	N/A
621-00-4380-0000	UTILITY SERVICES	0	0	0	0	0	0	0	0	N/A
621-00-4400-0000	CONTRACTUAL SERVICES	130,806	144,509	130,000	171,953	171,600	30,980	145,174	(26,426)	-15.4%
621-00-4400-0026	ORGANIC GARBAGE	1,145	114	400	1,648	2,500	247	2,500	0	0.0%
621-00-4410-0000	RENTALS	0	0	0	0	0	0	0	0	N/A
621-00-4420-0000	DEPRECIATION	0	0	0	0	0	0	0	0	N/A
621-00-4433-0000	DUES AND SUBSCRIPTIONS	0	49	0	25	0	0	0	0	N/A
621-00-4437-0000	TAXES/LICENSES	0	0	0	0	0	0	0	0	N/A
621-00-4440-0000	MISC SERVICES/CONTINGENCY	0	0	8,500	0	5,000	0	0	(5,000)	N/A
621-00-4450-0000	BANK SERVICE CHARGES	1,639	1,677	1,900	2,392	1,900	880	2,500	600	31.6%
Total Other Services and Charges		146,520	147,494	153,000	185,091	194,700	32,592	163,874	(30,826)	-15.8%
<b>NON-OPERATING EXPENSES</b>										
621-00-4810-0000	RESIDUAL EQUITY TRANSFERS	0	0	0	0	0	0	0	0	N/A
621-00-4820-0000	OPERATING TRANSFERS	0	0	0	0	0	0	0	0	N/A
Total Non-Operating Expenses		0	0	0	0	0	0	0	0	N/A
Total Expenses		163,473	164,643	174,636	208,592	218,798	44,631	188,835	(29,963)	-13.7%
Change in Net Position		33,689	18,034	11,314	(18,252)	(31,998)	3,390	(3,035)	28,963	-90.5%



**Stormwater Management Fund**  
**2023 Budget**

Account Number	Description	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
FUND 631	Storm Water Utility									
<b>REVENUE</b>										
631-00-3195-0000	FRANCHISE FEES - ELECTRIC	0	0	0	0	167,000	42,626	167,000	0	0.0%
631-00-3196-0000	FRANCHISE FEES - GAS	0	0	0	0	148,000	0	148,000	0	0.0%
631-00-3353-0000	PERA PENSION OTHER REVENUE	107	111	0	81	0	0	0	0	N/A
631-00-3362-0000	MISC GRANTS	0	0	0	0	0	0	0	0	N/A
631-00-3400-0000	CHARGES FOR SERVICES	0	0	0	0	0	0	0	0	N/A
631-00-3610-0000	SPECIAL ASSESSMENTS - CURREN	228	240	0	200	0	0	0	0	N/A
631-00-3611-0000	SPECIAL ASSESSMENTS-DELINQUE	0	0	0	0	0	0	0	0	N/A
631-00-3614-0000	SPECIAL ASSESSMENTS-INTEREST	0	0	0	0	0	0	0	0	N/A
631-00-3620-0000	INTEREST EARNINGS	14,766	28,678	1,000	2,791	5,000	0	2,500	(2,500)	-50.0%
631-00-3621-0000	GAIN / (LOSS) ON INVESTMENTS	0	0	0	0	0	0	0	0	N/A
631-00-3670-0000	MISCELLANEOUS REVENUE	0	0	0	48,779	0	0	0	0	N/A
631-00-3710-0000	UTILITY REVENUE	404,649	411,134	432,000	447,314	466,560	120,163	477,360	10,800	2.3%
631-00-3712-0000	UTILITY PERMIT FEES	0	0	0	0	0	0	0	0	N/A
631-00-3720-0000	STORM WATER PENALTIES	0	0	0	0	0	0	0	0	N/A
631-00-3900-0000	CAPITAL CONTRIBUTIONS	9,806	40,731	0	90,820	0	0	0	0	N/A
631-00-3910-0000	SALES OF CAPITAL ASSETS	0	0	0	0	0	0	0	0	N/A
631-00-3920-0000	TRANSFERS IN	230,000	0	0	0	0	0	0	0	N/A
631-00-3940-0000	BOND PREMIUM	0	2,233	0	193	0	0	0	0	N/A
REVENUE Totals:		659,556	483,127	433,000	590,178	786,560	162,789	794,860	8,300	1.1%
<b>EXPENSE</b>										
<b>PERSONAL SERVICES</b>										
631-00-4101-0000	FULL-TIME REGULAR	62,123	50,622	53,627	57,143	56,455	18,278	58,526	2,071	3.7%
631-00-4102-0000	OVERTIME	2,188	184	800	0	800	0	800	0	0.0%
631-00-4103-0000	PART-TIME	0	0	0	0	0	0	0	0	N/A
631-00-4104-0000	TEMPORARY REGULAR	0	0	0	0	0	0	0	0	N/A
631-00-4106-0000	OTHER	0	0	0	0	0	0	0	0	N/A
631-00-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
631-00-4121-0000	PERA CONTRIB - CITY SHARE	4,571	3,811	4,082	4,286	4,294	1,251	4,449	155	3.6%
631-00-4122-0000	FICA CONTRIB - CITY SHARE	4,502	3,782	4,163	4,230	4,380	1,418	4,538	158	3.6%
631-00-4131-0000	EMPLOYEE INSURANCE - CITY	4,978	7,568	7,884	7,961	8,302	3,586	8,216	(86)	-1.0%
631-00-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0	N/A
631-00-4151-0000	WORKERS COMPENSATION	2,694	1,549	3,032	2,014	3,236	487	4,228	992	30.7%
631-00-4161-0000	PENSION EXPENSE	25,601	(11,915)	0	934	0	0	0	0	N/A
Total Personal Services		106,657	55,601	73,588	76,568	77,467	25,020	80,757	3,290	4.2%
<b>SUPPLIES</b>										
631-00-4200-0000	OFFICE SUPPLIES	149	0	200	352	200	0	200	0	0.0%
631-00-4208-0000	POSTAGE	1,375	1,436	1,400	1,461	1,400	369	1,400	0	0.0%
631-00-4212-0000	MOTOR FUELS & LUBRICANTS	0	0	0	0	0	0	0	0	N/A
631-00-4215-0000	SHOP MATERIALS	0	0	0	0	0	0	0	0	N/A

**Stormwater Management Fund**  
**2023 Budget**

Account Number	Description	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
631-00-4221-0000	MAINTENANCE OF EQUIPMENT	0	0	0	1,020	3,000	2,680	3,000	0	0.0%
631-00-4223-0000	MAINTENANCE OF BUILDINGS	0	0	0	0	0	0	0	0	N/A
631-00-4240-0000	SMALL TOOLS/MINOR EQUIPMENT	0	305	0	0	250	0	250	0	0.0%
631-00-4245-0000	GENERAL SUPPLIES	14,260	212	4,000	405	4,000	0	4,000	0	0.0%
Total Supplies		15,784	1,953	5,600	3,238	8,850	3,049	8,850	0	0.0%
<b>OTHER SERVICES AND CHARGES</b>										
631-00-4301-0000	AUDITING & ACCOUNTING	0	0	0	6,000	0	0	0	0	N/A
631-00-4302-0000	CONSULTING FEES	0	0	0	0	0	0	0	0	N/A
631-00-4302-0005	MS4 (DO NOT USE)	0	0	0	0	0	0	0	0	N/A
631-00-4302-0009	MS4 SERVICES	2,111	28,976	0	26,100	0	2,867	26,000	26,000	#DIV/0!
631-00-4303-0000	ENGINEERING FEES	68,515	29,824	40,000	7,143	45,000	73,922	45,000	0	0.0%
631-00-4304-0000	LEGAL FEES	7,133	2,496	15,000	0	15,000	0	5,000	(10,000)	-66.7%
631-00-4312-0000	ENGINEERING	0	0	5,000	0	5,000	0	0	(5,000)	N/A
631-00-4321-0000	COMMUNICATIONS - VOICE/DATA	0	0	0	527	0	405	0	0	N/A
631-00-4331-0000	TRAVEL, CONFERENCE & SCHOOL	0	0	0	0	3,000	0	3,000	0	0.0%
631-00-4351-0000	PRINTING AND PUBLISHING	0	191	0	0	0	824	0	0	N/A
631-00-4360-0000	INSURANCE	0	0	0	0	0	0	0	0	N/A
631-00-4380-0000	UTILITY SERVICES	0	0	0	0	0	0	0	0	N/A
631-00-4400-0000	CONTRACTUAL SERVICES	26,033	9,177	10,000	17,439	10,000	490	25,000	15,000	150.0%
631-00-4410-0000	RENTALS	0	0	2,000	0	2,000	0	0	(2,000)	N/A
631-00-4420-0000	DEPRECIATION	63,641	68,095	70,000	68,095	75,000	0	75,000	0	0.0%
631-00-4433-0000	DUES AND SUBSCRIPTIONS	720	0	2,000	0	2,000	0	0	(2,000)	N/A
631-00-4437-0000	TAXES/LICENSES	6,852	0	1,200	0	1,200	303	1,200	0	0.0%
631-00-4440-0000	MISC SERVICES/CONTINGENCY	0	0	0	0	0	0	0	0	N/A
631-00-4450-0000	BANK SERVICE CHARGES	2,710	3,049	3,100	3,547	3,100	1,531	3,500	400	12.9%
631-00-4499-0000	FEMA ELIGIBLE EXPENSES	0	0	0	0	0	0	0	0	N/A
631-00-4610-0000	LAND	0	4,892	0	0	0	0	0	0	N/A
631-00-4620-0000	BUILDINGS & STRUCTURES	0	0	0	0	0	0	0	0	N/A
631-00-4640-0000	MACHINERY & EQUIPMENT	0	0	0	0	0	0	0	0	N/A
631-00-4680-0000	OTHER IMPROVEMENTS	19,365	1,671	0	0	(3,912)	(3,912)	0	3,912	N/A
Total Other Services and Charges		197,080	148,371	148,300	128,851	157,388	76,430	183,700	26,312	16.7%
<b>NON-OPERATING EXPENSES</b>										
631-00-4711-0000	BOND INTEREST	0	14,497	37,469	42,345	46,237	23,247	45,265	(972)	-2.1%
631-00-4720-0000	FISCAL AGENT FEES	0	0	2,500	0	500	0	500	0	0.0%
631-00-4730-0000	BOND ISSUANCE COSTS	0	26,668	0	2,955	7,500	0	7,500	0	0.0%
631-00-4810-0000	RESIDUAL EQUITY TRANSFERS	0	0	0	0	0	0	0	0	N/A
631-00-4820-0000	OPERATING TRANSFERS	0	0	0	0	0	0	0	0	N/A
631-00-4820-0000	TRANSFERS FOR CIP STREETS	9,806	0	0	0	0	0	0	0	N/A
Total Non-Operating Expenses		9,806	41,165	39,969	45,300	54,237	23,247	53,265	(972)	-1.8%
Total Expenses		329,327	247,090	267,457	253,957	297,942	127,746	326,572	28,630	9.6%
Change in Net Position		330,229	236,037	165,543	336,221	488,618	35,043	468,288	(20,330)	-4.2%

Stormwater Management Fund  
2023 Budget

Account Number	Description	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	YTD 05/31/22 2022	Preliminary Budget 2023	Budget Change 2023	Percentage Change 2023
								75,000		
	Non-Cash: Depreciation							2,454,625		
	Bond Proceeds									
										Shorewood Ln ravine 281,190
										Strawberry Ln Recon 1,352,236 *
										Strawberry Ct Reclaim 52,242
										Peach Circle Recon 46,515
										Birch Bluff Rd Recon 662,702
										Vine Ridge Rd Watermain \$59,740 *
	Bond Principal							(120,198)		
	Capital Acquisitions - Infrastructure							(2,454,625)		
										Shorewood Ln ravine 281,190
										Strawberry Ln Recon 1,352,236 *
										Strawberry Ct Reclaim 52,242
										Peach Circle Recon 46,515
										Birch Bluff Rd Recon 662,702
										Vine Ridge Rd Watermain \$59,740 *
	Capital Acquisitions - Other							(177,800)		
										catch basin; street sweepings disposal;
										culverts; sediment cleaning
	Change in Cash							245,290		