

## TWO HARBORS CITY COUNCIL

### AGENDA

November 2, 2022

5:30 P.M. Call to order regular meeting of the City Council of the City of Two Harbors.

Roll call:

Pledge of Allegiance:

The purpose of the meeting is to conduct interviews of applicants for City commissions and boards; consider ordering preparation of assessment rolls for the 2021 – 2022 Street & Alley Improvement Project; consider calling for a public hearing for 6 PM on Monday, November 28, 2022, to consider assessments on the 2021-2022 Street and Alley Improvement Project; consider accepting a proposal to provide employee health insurance for 2023 and to discuss the 2023 Budget for the City of Two Harbors.

1. Consider ordering preparation of assessment rolls for the 2021 – 2022 Street & Alley Improvement Project.

Appearances: 1. Joe Rhein, Bolton & Menk.

2. Consider calling for a public hearing for 6 PM on Monday, November 28, 2022 to consider assessments on the 2021 – 2022 Street & Alley Improvement Project.

Appearances: 1. Joe Rhein, Bolton & Menk.

3. Consider accepting a proposal to provide employee health insurance for 2023.

Appearances: 1. Miranda Pietila, Finance Director.

4. Discuss the 2023 Budget for the City of Two Harbors.

Appearances: 1. Miranda Pietila, Finance Director.

5. Conduct interviews of applicants for City commissions and boards. (6:30 PM)

Appearances: 1. Patty Nordean, City Clerk and Human Resources.

**Board and Commission New Applicant Interviews**  
**2-Nov-22**

| <i>Board or Commission</i> | <i>Applicant Name</i> | <i>Interview Time</i> |
|----------------------------|-----------------------|-----------------------|
| Airport Commission         | n/a                   |                       |
| Charter Commission         | Deborah Anderson      | 6:30                  |
|                            | Thomas Koehler        | 6:30                  |
|                            | Paul Iversen          | 6:30                  |
|                            |                       |                       |
| Edna G. Commission         | n/a                   |                       |
| Library Board              | Jamie Sisson          | 6:30                  |
|                            |                       |                       |
| Planning Commission        | Todd Redmann          | 6:30                  |
|                            |                       |                       |
| Recreation Board           | Pamela Carlson        | 7:00                  |
|                            | William Anderson      | 7:00                  |
|                            |                       |                       |
| Public Arts Commission     | n/a                   |                       |
| City HRA                   | Krista Busse          | 7:00                  |
|                            | Adam Bauman           | 7:00                  |
| THEDA                      | Krista Busse          | 7:00                  |
|                            | Susan Rosette         | 7:00                  |
|                            |                       |                       |
| Trees & Trails Commission  | Daniel Cruikshank     | 7:00                  |
|                            |                       |                       |

**Adjourn:**



Real People. Real Solutions.

4960 Miller Trunk Highway  
Suite 350  
Duluth, MN 55811

Ph: (218) 729-5939  
Bolton-Menk.com

## MEMORANDUM

Date: October 24, 2022  
To: Two Harbors City Council  
Interim City Administrator Joel Dhein  
City Clerk Patty Nordean  
From: City Engineer Joe Rhein  
Subject: 2021-2022 Street Improvement Project  
Final Assessments – Schedule and Process

---

### Background

The 2021-2022 Street Improvement Project was a joint project with Lake County. The project area is shown on the attached figure and is summarized below:

#### City of Two Harbors

- 4<sup>th</sup> Avenue: 8<sup>th</sup> Street to west end
- 5<sup>th</sup> Avenue: 7<sup>th</sup> Street to west end
- 6<sup>th</sup> Avenue: 7<sup>th</sup> Street to west end

#### Lake County

- 8<sup>th</sup> Street: 4<sup>th</sup> Avenue to 7<sup>th</sup> Avenue
- 4<sup>th</sup> Avenue: 7<sup>th</sup> Street to 8<sup>th</sup> Street

Construction on the 2021-2022 Street Improvement Project is substantially complete. Final project costs can be determined and final project assessments can be calculated. This memo will review the schedule and process for the assessments.

It should be noted, the proposed assessments will be based on City costs only, allocated over the entire project area. No County costs are proposed to be included in the assessments.

### Schedule

MN Statute Chapter 429 requires a public hearing be held for review of the proposed assessments. The City Council should determine the time and date for the public hearing. If the Council wishes to have the public hearing in conjunction with a regular meeting, it is recommended the hearing be set for 6:00 pm on November 28<sup>th</sup>.

MN Statute Chapter 429 requires notice for the public hearing per the following:

- Publication in official City newspaper at least once, at least two weeks prior to the hearing.
- Mailing to each affected property owner, at least two weeks prior to the hearing.

An excerpt from the League of Minnesota Cities guidance is provided with this memo for reference.

If the public hearing were to be held on November 28<sup>th</sup>, a possible schedule could be:

- Publish notice in the official newspaper November 11<sup>th</sup>
- Mailing to affected properties Week of November 7<sup>th</sup>

Although not required, it is recommended the notice be published a second time, on November 18<sup>th</sup>. Two publications would be consistent with past practices for public assessment hearings on street projects in Two Harbors.

### **Resolutions for Assessments**

The assessment process involves two resolutions; the first to order preparation of the assessment roll, and the second to receive the roll and order the public hearing. Drafts of the resolutions have been prepared and are provided with this memo.

Both resolutions require information on project costs and assessment amounts. That information is currently being prepared, but was not complete at the time this memo was submitted for the City Council meeting packet. An update on the costs will be provided at the meeting.

Based on the schedule of notifications to hold the public assessment hearing on November 28<sup>th</sup>, the resolutions for the assessment process should be considered at the October 24<sup>th</sup> Council meeting.

If the necessary cost and assessment information is not complete by the time of the October 24<sup>th</sup> meeting, it may be necessary to call a special Council meeting during the week of October 31<sup>st</sup>.

### **Action**

Actions requested of the City Council regarding the 2021-2022 Street Improvement Project:

- Set the time and date for the public assessment hearing.
- Review the Resolution Ordering Preparation of the Proposed Assessment.
- Review the Resolution Receiving the Proposed Assessment Roll.
- Schedule a special Council meeting during the week of October 31<sup>st</sup>, if necessary.

We will be present at the City Council meeting on October 24<sup>th</sup> to review this information. Please let us know if you have questions or need further information in advance of the meeting. I can be reached at 651-968-7384 or via e-mail at [joseph.rhein@bolton-menk.com](mailto:joseph.rhein@bolton-menk.com).

### **Attachments:**

- League of Minnesota Cities Special Assessment Toolkit – Page 22
- Draft Resolution Ordering Preparation of the Proposed Assessment
- Draft Resolution Receiving Proposed Assessment Roll and Ordering Hearing Thereon, with Exhibits
- 2021-2022 Street Improvement Project – Location Map



## RELEVANT LINKS:



LMC model, *Resolution for Hearing on Proposed Assessment*, Form 13.

Minn. Stat. § 429.061, subd. 1.



LMC model, *Notice of Hearing on Proposed Assessment* (Form 14 - modify slightly, see FN 2).

Minn. Stat. § 429.061, subd. 1.  
*Klapmier v. Town of Center*,  
346 N.W.2d 133 (Minn.  
1984).



LMC model, *Notice of Hearing on Proposed Assessment* (Form 14).

- A legal description of each lot or tract assessed, including an address according to tax records;
- The name of the owner according to tax records unless the records are known to be inaccurate, and
- The total amount assessed against each lot or tract; and (4) the parcel identification number of each parcel.

The assessment should be a complete statement including each installment with the interest. Ditto marks should not be used.

## I. Prepare for the assessment hearing

The purpose of the second hearing, commonly known as the assessment hearing, is to give property owners an opportunity to express concerns about the actual special assessment. Best practice suggests cities pass a resolution setting the date and time of the assessment hearing and directing that the city clerk publish and mail notice about the assessment hearing. This resolution need not be published.

### 1. Publish notice of the assessment hearing

At least once and at least two weeks before the assessment hearing, the city must publish notice of the hearing in the city newspaper or, if no city newspaper exists, in a county seat newspaper. The published notice must include the hearing time, date, place, overall project description, area to be assessed, total cost of the improvement, a description of a landowner's right to appeal the assessment, and any deferment options, if available.

### 2. Mail notice of the assessment hearing

At least two weeks before the hearing the city must also mail notice of the hearing to each affected property owner. This mailed notice must include the amount of the special assessment against the individual parcels, a description of the landowner's right to appeal the assessment, possible prepayment provisions, and the interest rate on the assessments. (Note: Certain properties (e.g., railroads) may not be reflected on the county's records because these property owners pay no state property tax. To provide notice, cities may need to search other records for such owners). For the assessment hearing, failure to comply with the requirements for published and mailed notice invalidates the assessments.

**RESOLUTION ORDERING PREPARATION OF PROPOSED ASSESSMENT  
FOR THE 2021-2022 STREET IMPROVEMENT PROJECT**

WHEREAS, a contract has been prepared and estimated costs have been calculated in connection with 2021-2022 Street Improvement Project ("Project"); and

WHEREAS, the expenses incurred and to be incurred in the Project amount to \$ \_\_\_\_\_ so that the total cost of the Project will be \$ \_\_\_\_\_; and

WHEREAS, the City Council of the City of Two Harbors desires to have an assessment roll prepared for this Project.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL of Two Harbors, MINNESOTA:

1. The portion of the cost of such improvement to be paid by the city is hereby declared to be \$ \_\_\_\_\_ and the portion of the cost to be assessed against benefited property owners is declared to be \$ \_\_\_\_\_.

2. Assessments shall be payable in equal annual installments extending over a period of fifteen (15) years, the first of the installments to be payable on or before the first Monday in January, 2023, and shall bear interest at the rate of 2.15% per annum from the date of the adoption of the assessment resolution.

3. The City Clerk, with the assistance of the City Engineer, shall forthwith calculate the proper amount to be specially assessed for such improvement against every assessable lot, piece or parcel of land within the district affected, without regard to cash valuation, as provided by law, and the City Clerk shall file a copy of such proposed assessment at the Two Harbors City Hall for public inspection.

4. The City Clerk shall, upon the completion of such proposed assessment, notify the City Council thereof.

ADOPTED, this \_\_\_\_ day of \_\_\_\_\_ A.D., 2022.

\_\_\_\_\_  
Benjamin Redden  
President, City Council

ATTEST: \_\_\_\_\_  
Administrator

APPROVED, by the Mayor of the City of Two Harbors this \_\_\_\_ day of \_\_\_\_\_, 2022.

\_\_\_\_\_  
Benjamin Redden  
Acting Mayor

**RESOLUTION RECEIVING PROPOSED ASSESSMENT ROLL  
FOR THE CONSTRUCTION OF 2021-2022 STREET IMPROVEMENT PROJECT  
AND ORDERING HEARING THEREON**

WHEREAS, the City Council, by Resolution No. [REDACTED]-22, ordered the City Clerk, with the assistance of the City Administrator and City Consulting Engineer, to prepare a proposed assessment roll for 2021-2022 Street Improvement Project ("Project"); and

WHEREAS, the City Clerk, with the assistance of the City Administrator and City Consulting Engineer, has prepared a proposed assessment roll for such Project; and

WHEREAS, said proposed assessment roll is on file with the City Clerk and open to public inspection and a copy is attached hereto as Exhibit A; and

WHEREAS, a public hearing is required to be held on such proposed assessment roll prior to the City Council approving such assessment roll; and

WHEREAS, the City Council desires that such public hearing be held following notice as required by law.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Two Harbors, Minnesota, as follows:

1. The proposed assessment roll prepared by the City Clerk is hereby received and ordered to be maintained on file and open to public inspection at City Hall during regular office hours.

2. A hearing on such proposed assessment roll shall be held on **November 28, 2022, at 6 o'clock p.m.** or as soon thereafter as the City Council is able to convene the hearing in the City Council Chambers, 522 1st Avenue, Two Harbors, Minnesota, and at such time and place all persons owning property affected by such improvement will be given an opportunity to be heard with reference to such assessment.

3. The City Clerk shall mail notice of such hearing to the owner of each parcel described in the assessment roll no later than **November 11, 2022**, and shall publish notice of such hearing in the official newspaper on **November 11, 2022** and on **November 18, 2022**.

4. The notice of the hearing to be published shall be in substantially the form of the notice attached hereto as Exhibit B.

5. The notice of the hearing to be mailed to each property owner shall be in substantially the form of the notice attached hereto as Exhibit C.



6. For the purpose of giving mailed notice; owners shall be those shown on the records of the Lake County Auditor.

7. The owner of any property so assessed may, at any time prior to December 31, 2022 pay the whole of the assessment on such property, without interest. The owner of any property so assessed may, at any time thereafter, pay to the Lake County Auditor the entire amount of the assessment remaining unpaid, with interest accrued to December 31 of the year in which such payment is made. Any such payment must be made before November 15 or interest will be charged through December 31 of the succeeding year. Partial prepayments of the assessment have not been authorized by ordinance of the City of Two Harbors.

ADOPTED, this \_\_\_\_ day of \_\_\_\_\_ A.D., 2022.

\_\_\_\_\_  
Benjamin Redden  
President, City Council

ATTEST: \_\_\_\_\_  
Patricia D. Nordean  
City Clerk

APPROVED, by the Mayor of the City of Two Harbors this \_\_\_\_ day of \_\_\_\_\_ A.D., 2022.

\_\_\_\_\_  
Benjamin Redden  
Acting Mayor

**EXHIBIT A**  
**Proposed Assessment Roll**



**EXHIBIT B**

(To Be Published in the *Lake County News Chronicle*)

**NOTICE OF HEARING ON ASSESSMENTS FOR THE  
CONSTRUCTION OF THE 2021-2022 STREET IMPROVEMENT PROJECT**

NOTICE IS HEREBY GIVEN that the City Council will meet at 6:00 p.m. Monday, November 28, 2022 at the City Hall, 522 1<sup>st</sup> Avenue, Two Harbors, Minnesota to consider the proposed assessment for the construction of 2021-2022 Street Improvement Project ("Project").

The area proposed to be assessed for such improvements is every lot, piece or parcel of land benefited by said improvements based on benefits received.

The total cost of the above referenced improvement is estimated to be \$ \_\_\_\_\_. The City portion of the estimated total is proposed to be \$ \_\_\_\_\_, and the amount of the proposed assessment for the entire Project is \$ \_\_\_\_\_. The proposed assessment roll is on file for public inspection at the office of the City Clerk in the City Hall, 522 1<sup>st</sup> Avenue, Two Harbors, Minnesota.

Written or oral objections by any property owner to the proposed assessment will be considered at the hearing. If a property owner at or prior to the hearing files a written objection to the assessment, the City Council shall consider such objection at an adjourned meeting upon such further notice to such objecting property owner as it deems advisable.

An owner may appeal an assessment to the District Court of Lake County pursuant to Minnesota Statutes, Section 429.081 by serving notice of the appeal upon the Mayor or Clerk of the City within thirty (30) days after the adoption of the assessment roll and filing such notice with the District Court within ten (10) days after service upon the Mayor or Clerk. No such appeal may be taken as to the amount of any assessment unless a written objection signed by the affected property owner is filed with the City Clerk prior to the assessment hearing or presented to the presiding officer at the assessment hearing.

Under Sections 435.193 to 435.195 of the Minnesota Statutes, the City Council may, in its discretion, defer the payment of a special assessment for any homestead property owned by a person sixty-five (65) years of age or older or a person who is retired due to permanent disability for whom it would be a hardship to make the payments.

When deferment of the special assessment has been granted and is terminated for any reason provided in that law, all amounts accumulated plus applicable interest become due.

Any assessed property owner meeting the requirements of such law and City of Two Harbors Resolution No. 4-124-18, Resolution Establishing Procedures for Deferral of Special Assessments, may, on a form obtained from the City Clerk, within thirty (30) days of the adoption of the assessment, apply for such deferral of payment of a special assessment.

Authorized by the City Council.

Patricia Nordean, City Clerk  
City of Two Harbors

**EXHIBIT C**

(To Be Mailed To Property Owners)

**NOTICE OF HEARING ON ASSESSMENT FOR THE  
CONSTRUCTION OF THE 2021-2022 STREET IMPROVEMENT PROJECT**

NOTICE IS HEREBY GIVEN that the City Council will meet at 6:00 p.m. Monday, November 28, 2022 at the City Hall, 522 1<sup>st</sup> Avenue, Two Harbors, Minnesota, consider the proposed assessment for the construction of 2021-2022 Street Improvement Project ("Project").

The area proposed to be assessed for such improvements is every lot, piece or parcel of land benefited by said improvements based on benefits received.

The total cost of the above referenced improvement is estimated to be \$ \_\_\_\_\_. The City portion of the estimated total is proposed to be \$ \_\_\_\_\_, and the amount of the proposed assessment for the entire Project is \$ \_\_\_\_\_. The proposed assessment roll is on file for public inspection at the office of the City Clerk in the City Hall, 522 1<sup>st</sup> Avenue, Two Harbors, Minnesota.

Written or oral objections by any property owner to the proposed assessment will be considered at the hearing.

An owner may appeal an assessment to the District Court of Lake County pursuant to Minnesota Statutes, Section 429.081 by serving notice of the appeal upon the Mayor or Clerk of the City within thirty (30) days after the adoption of the assessment roll and filing such notice with the District Court within ten (10) days after service upon the Mayor or Clerk.

No such appeal may be taken as to the amount of any assessment unless a written objection signed by the affected property owner is filed with the City Clerk prior to the assessment hearing or presented to the presiding officer at the assessment hearing.

Under Minnesota Statutes, Sections 435.193 to 435.195, the Council may, in its discretion, defer the payment of a special assessment for any homestead property owned by a person sixty-five (65) years of age or older or a person who is retired due to permanent disability for whom it would be a hardship to make the payments. When deferment of the special assessment has been granted and is terminated for any reason provided in that law, all amounts accumulated plus applicable interest become due.

Any assessed property owner meeting the requirements of such law and City of Two Harbors Resolution No. 4-124-18, Resolution Establishing Procedures for Deferral of Special Assessments, may, on a form obtained from the City Clerk, within thirty (30) days of the adoption of the assessment, apply for such deferral of payment of a special assessment.

The amount to be specially assessed against your particular lot, piece or parcel of land, is the amount specified at the end of this notice. You may at any time prior to December 31, 2022, pay the entire assessment on such property without interest, to the Two Harbors City Clerk. No interest shall be charged if the entire assessment is paid by December 31, 2022. You may at any time thereafter pay to the Lake County Auditor the entire amount of the assessment remaining unpaid, with interest accrued to December 31<sup>st</sup> of the year in which such payment is made. Such payment must be made before November 15<sup>th</sup> or interest will be charged through December 31<sup>st</sup> of the succeeding year.

If you decide not to prepay the assessment before December 31, 2022, the rate of interest that will apply is 2.15% percent over fifteen (15) years. Assessments that are not paid in full by December 31, 2022 are also subject to an additional \$50.00 Lake County multi-year parcel assessment fee. Partial prepayments of the assessments have not been authorized by ordinance of the City of Two Harbors.

The proposed assessment roll may be adopted by the City Council at the hearing or at a regular meeting following the hearing.

Authorized by the City Council.

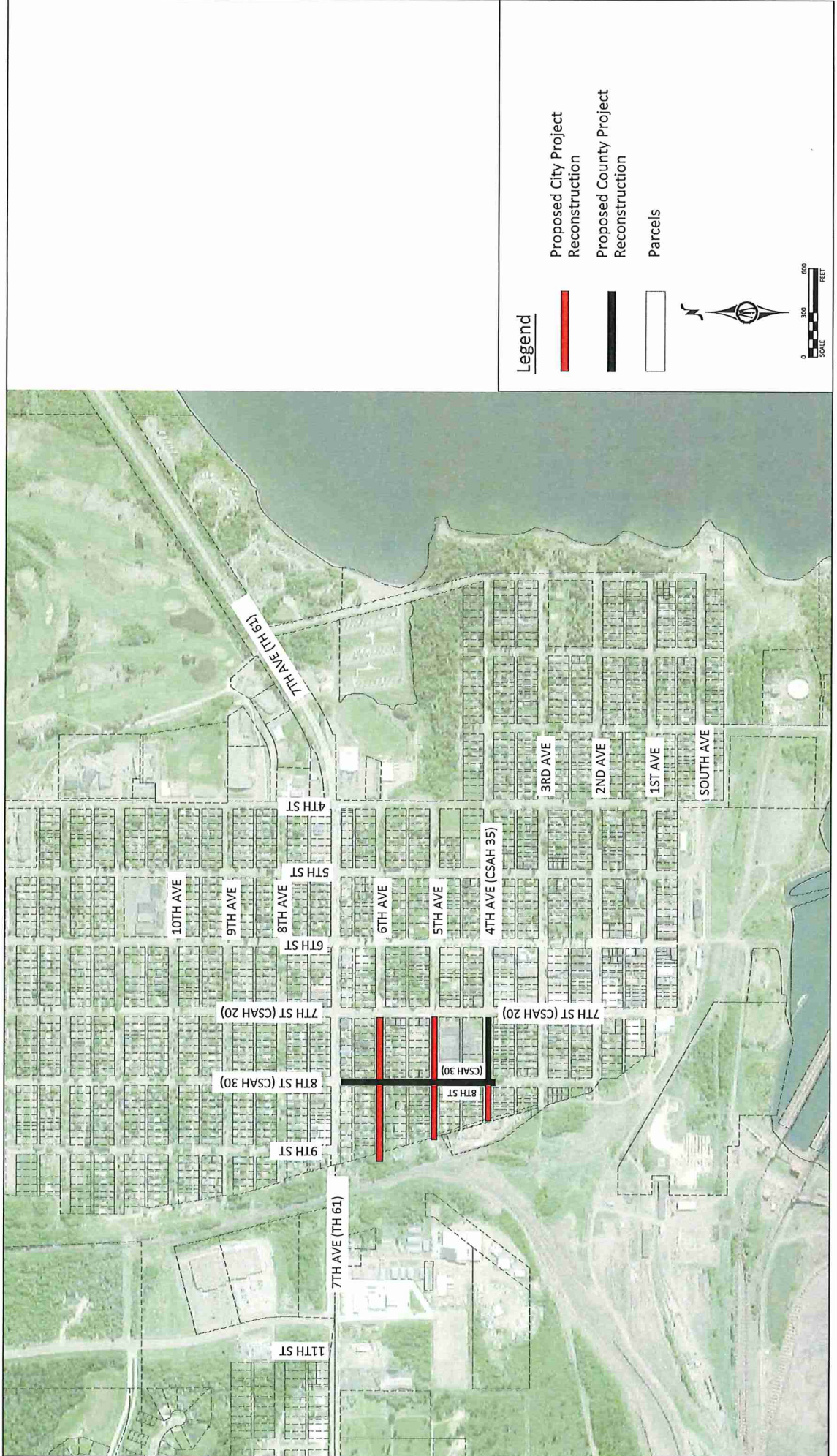
Patricia Nordean, City Clerk  
City of Two Harbors





2021-2022 Street Improvements  
City of Two Harbors

Figure 1: Location Map  
July 2020



---

# City of Two Harbors

---

## Memorandum

To: City Council  
From: Miranda Pietila  
Subject: 2023 Preliminary Budget  
Date: October 27, 2022

Good afternoon, Councilors,

Attached is the preliminary budget for 2023, which will be the basis for discussion at the 5:30 pm Special meeting on Wednesday, November 2, 2022.

Over the years the budget process has evolved and as we continue to work on improving our processes, we can discuss changes we would like to see as we begin preparing for 2024.

### *Key Highlights of the General Fund 2023 Budget*

The preliminary levy was adopted with an 4% levy increase, this increased general fund dollars by \$96,508. Making up 48% of our overall revenues in the general fund. Local Government Aid increased 2.2% from 2022 at \$1,853,222, an increase of \$40,381, this represents 36% of overall general fund revenues.

Total general fund expenditures increased 1% from 2022 for a total of \$5,162,100. Although there is only a 1% increase from expenditures from the previous year, there is a significant shift in the allocation of the funds.

Transfers Out has been reduced by \$431,400 in comparison to prior years, which supported funds such as the Capital Equipment Fund, Street Improvement Fund and Permanent Fund.



---

The funds have been allocated to General Government, Public Safety and Public Works.

There is a significant increase in wages and benefits for General Government expenditures, with a proposed wage increase for the City Administrator position, an additional position being added at City Hall, further discussion is needed but possibly adding a Deputy Administrator position. With those recommended additions, there is an increase of \$192,100 in the General Government expenditures.

Public Safety has a \$136,650 increase from 2022 budget. This can be attributed to wages and benefits, including a retirement with severance and benefits payments for 2023. There is also a significant increase in fuel prices in comparison to prior years.

Public Works has an estimated increase of \$109,370 in changes to benefit levels and the increased cost of worker's compensation. Increased costs in fuel prices and the continued maintenance of the North Campus buildings can be attributed to the increase from prior year.

Salaries and benefits projected total is \$3,442,850 in 2023, this is an increase of 6% from 2022. Salaries and benefits make up 67% of overall expenditures in the general fund.

### ***Key Highlights of the Library Fund 2023 Budget***

The Library Board establishes the budget for library operation, the City transfer to this fund is set at \$237,000, this amount has not changed from the previous year.

### ***Key Highlights of the Airport Fund 2023 Budget***

There were no significant changes in comparison to 2022 for the Airport.

---

### ***Key Highlights of the Golf Course Fund 2023 Budget***

The golf course has finally paid off the \$880,217 deficit it has had over the last decade. While this is excellent news it doesn't mean the Golf Course is self-sufficient, it will need to have an annual transfer between \$50,000 to \$125,000 annually. In 2023 there is budgeted \$100,000 transfer from the Electric Fund and \$50,000 from the General Fund.

The Two Harbors Golf Association has requested an increase in contracted pay from \$330,000 to \$431,000. The 2023 budget is proposing to pay the THGA \$397,400 in 2023, an increase of \$67,400. Further Council discussion is needed.

There is a decrease in leases and rentals due to ending a contract with vendor for golf carts in 2023. The City is entering into a 5 year lease agreement with Club Car for 55 carts for \$196,330, which is \$39,266 per year, an increase of \$2,716. In 2023 this is recorded in the Capital Equipment Fund, and the Golf Course fund is currently showing a \$21,300 transfer to support this lease.

### ***Key Highlights of the Capital Equipment Fund 2023 Budget***

The Capital Equipment Fund is where we pool together all of the governmental fund projects and capital purchases. These projects are funded by transfers from other funds along with bonding. The general fund is not transferring dollars in 2023, there is \$125,000 from the electric fund, and \$100,000 from the gas fund. There is an additional \$200,000 coming from the permanent fund in 2023 for the trail project and \$21,300 from the Golf Fund for the golf cart lease. There is potential for bonding in 2023 for capital purchases in 2023 and 2024.

Below is a listing of the capital projects for 2023 totaling \$2,314,400:

- City Hall Building - \$173,900
- Community Building - \$58,000
- Park Development Project (Planning) - \$289,900
- Airport AWOS Relocation - \$160,000 (This project is funding 70% by the state)
  - o \$40,000 – 2023 activity for tree removal and design completion

- 
- \$120,000 – 2024 activity for construction completion
  - Airport Beacon - \$115,950 (FAA funding – 90% & local Funding – 10%)
  - Airport Crack Seal - \$231,900 (State funding 80% & local funding – 30%)
  - Sidewalks - \$149,000
  - Odegard Trail - \$460,000 (This project is funding from the Two Harbors Area Fund grant of \$100,000, city match at \$100,000, the county has included the scope of this project with their 2023 project and seeking grant dollars)
  - Waterfront Development Planning - \$115,950
  - Bandshell - \$50,000 (to support in future endeavors)
  - Library Bathroom Upgrades - \$100,000 (received notice of grant for \$100,000 from Blandin Foundation for project)
  - Squad Car Replacement - \$86,950
  - One Ton Truck - \$87,150
  - SCBA Equipment - \$246,000 (The City will seek federal dollars for this equipment, with a 95/5 funding split)
  - Tool Cat for Parks & Rec - \$70,400
  - Club Car Golf Carts (55) – 5 year lease \$39,300

#### ***Key Highlights of the Street Improvement Fund 2023 Budget***

The city is anticipating to begin the 2023-2024 Street Improvement Project in 2023. Department Heads and the City Engineer have meet to discuss projects in 2025-2027. In 2025 there is project in Seagov – 8<sup>th</sup> Avenue between 4<sup>th</sup> & 6<sup>th</sup> Street, and discussions for 3<sup>rd</sup> Street reconstruct in 2026 once the WWTP Project is complete. Continued discussion with Council on priorities for 2025-2027 are needed.

#### ***Key Highlights of the Water Fund 2023 Budget***

The Water Fund has a large project that is anticipated to begin in the summer of 2023, the Chlorine Water Tank and PRV Station project. This is a \$5M project with \$4M coming from grants, the remaining \$1M will come from a low interest loan with the PFA. There is a proposed water rate increase of 3% for 2023. This will be presented to council at the November 14<sup>th</sup> meeting.

---

### ***Key Highlights of the Sewer Fund 2023 Budget***

The Wastewater Treatment Plant Project will be in year 3 of a 4-year project, the anticipated portion for 2023 is \$11,333,350. We currently have \$21M in grants for the \$32M project, there is also funds coming from reserves from the sewer fund of \$3M, and \$3M from the electric fund reserves to cover the anticipated electrical portion of the project. The sewer fund is also purchasing a truck for \$46,350 as part of the fleet replacement plan. There is a proposed sewer rate increase of 3% for 2023. This will be presented to council at the November 14<sup>th</sup> meeting.

### ***Key Highlights of the Electric Fund 2023 Budget***

With a retirement in 2022 the department is requesting the hire of an apprentice line worker to train an employee, ready to fill a possible future retirement in the coming years.

The electric funds capital projects include a bucket truck estimated at \$197,000, and a truck for \$46,350 and crew truck for \$52,150, the fund will also continue budgeting for the street improvement projects and the 2025 HWY 61 project.

### ***Key Highlights of the Gas Fund 2023 Budget***

The gas fund has two capital items for 2023, a truck for \$46,350 and \$103,000 for gas line updates for Street Improvement Projects.

### ***Key Highlights of the Liquor Fund 2023 Budget***

The liquor store project is underway with planning and design. The design and development is scheduled to be completed in early 2023, bidding in Spring 2023 and construction to start Summer 2023. Anticipated costs for the project are \$3,839,850, the proposal is to utilize the approximately \$1.2M in liquor store reserves and the remaining funds come from an internal loan with the electric fund, with a term of 15 years at 1% interest. Stocking of the new store would begin in 2024 and open in Spring 2024.



---

### ***Key Highlights of the Stormwater Fund 2023 Budget***

There is approximately \$371,000 in stormwater allocated for the 2023-2024 Street Improvement Project. These costs will be supported with bond proceeds.

### ***Key Highlights of the Campground Fund 2023 Budget***

The Campground will continue to work on the road re-pavement project in 2023, the back loops of the Campground were completed in 2022 for approximately \$95,000. The current plan is for the electrical upgrades to be completed in the Fall 2023 after the close of the campground season and finish up the remaining re-pavement in Spring 2024. There is currently no bathroom facilities at the main office, in 2023 we would like to plan for a bathroom addition with construction in 2024.

I hope this provided you with some overview of the contents of the 2023 Preliminary Budget. If you have any questions or concerns, please feel free to contact me at 834-8809.

Thank you,

Miranda



# **CITY OF TWO HARBORS**

## **2023 PROPOSED BUDGET**



**City of Two Harbors**  
**Summary of Budgeted Revenues and Expenditures**  
**2023 and 2022**

| General Fund                                    | 2022             | 2023             | Percent        | \$               |
|---|------------------|------------------|----------------|------------------|
|   | Adopted Budget   | Proposed Budget  | Change         | Change           |
| <b>REVENUES</b>                                 |                  |                  |                |                  |
| General Property Taxes                          | 2,412,698        | 2,509,206        | 4.0%           | 96,508           |
| Other Taxes                                     | 37,550           | 38,650           | 2.9%           | 1,100            |
| Licenses and Permits                            | 82,550           | 88,800           | 7.6%           | 6,250            |
| Local Government Aid                            | 1,853,222        | 1,893,603        | 2.2%           | 40,381           |
| Other Intergovernmental                         | 163,150          | 163,500          | 0.2%           | 350              |
| Charges for Services                            | 171,850          | 164,000          | -4.6%          | (7,850)          |
| Fines and Forfeitures                           | 9,900            | 8,900            | -10.1%         | (1,000)          |
| Miscellaneous Revenues                          | 35,500           | 35,050           | -1.3%          | (450)            |
| <b>Total Revenues</b>                           | <b>4,766,420</b> | <b>4,901,709</b> | <b>2.8%</b>    | <b>135,289</b>   |
| <b>EXPENDITURES</b>                             |                  |                  |                |                  |
| <b>Current</b>                                  |                  |                  |                |                  |
| General Government                              | 767,200          | 959,300          | 25.0%          | 192,100          |
| Public Safety                                   | 1,582,300        | 1,718,950        | 8.6%           | 136,650          |
| Public Works                                    | 1,478,430        | 1,587,800        | 7.4%           | 109,370          |
| Culture and Recreation                          | 252,750          | 258,250          | 2.2%           | 5,500            |
| Health and Welfare                              | 139,950          | 143,150          | 2.3%           | 3,200            |
| Miscellaneous                                   | 171,850          | 200,800          | 16.8%          | 28,950           |
| <b>Debt Service</b>                             |                  |                  |                |                  |
| Principal                                       | -                | -                | 0.0%           | -                |
| Interest and Other Charges                      | -                | -                | 0.0%           | -                |
| <b>Total Expenditures</b>                       | <b>4,392,480</b> | <b>4,868,250</b> | <b>10.8%</b>   | <b>475,770</b>   |
| Excess of Revenues Over<br>(Under) Expenditures | 373,940          | 33,459           |                | (340,481)        |
| <b>OTHER FINANCING SOURCES (USES)</b>           |                  |                  |                |                  |
| <b>Transfers In</b>                             |                  |                  |                |                  |
| Electric Fund                                   | 250,831          | 250,191          | -0.3%          | (640)            |
| Gas Fund  | 98,810           | 57,790           | -41.5%         | (41,020)         |
| Liquor Fund                                     | 259              | 2,959            | 1042.3%        | 2,700            |
| Cem Perpetual                                   | 2,017            | 258              | -87.2%         | (1,759)          |
| <b>Transfers Out</b>                            |                  |                  |                |                  |
| Library Fund                                    | (237,000)        | (237,000)        | 0.0%           | -                |
| Airport Fund                                    | (13,250)         | (6,850)          | 0.0%           | (6,400)          |
| Golf Course Fund                                | (25,000)         | (50,000)         | 100.0%         | 25,000           |
| Capital Equipment Fund                          | (250,000)        |                  | -100.0%        | (250,000)        |
| Street Improvement Fund                         | (200,000)        |                  | -100.0%        | (200,000)        |
| <b>Total Other Financing Sources (Uses)</b>     | <b>(373,333)</b> | <b>17,348</b>    | <b>-104.6%</b> | <b>(390,681)</b> |
| Net Change in Fund Balances                     | 607              | 50,807           |                |                  |
| <b>Beginning Fund Balance</b>                   | <b>2,006,635</b> | <b>2,007,242</b> |                |                  |
| <b>Ending Fund Balance</b>                      | <b>2,007,242</b> | <b>2,058,049</b> | <b>2.5%</b>    | <b>50,807</b>    |
|   | 46%              | 42%              |                |                  |

## 101-GENERAL FUND

## REVENUES

## TAXES

|  | 2016<br>ACTUAL      | 2017<br>ACTUAL      | 2018<br>ACTUAL      | 2019<br>ACTUAL      | 2020<br>ACTUAL      | 2021<br>ACTUAL      | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$/<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|----------------------------|----------------------------------|------------------------------|
| 101-31010 CURRENT TAXES                | 1,178,242.00        | 1,303,863.00        | 1,438,640.00        | 1,610,491.00        | 1,737,308.00        | 1,829,193           | 2,412,698                 | 2,509,206                  | 96,508.00                        | 4.0%                         |
| 101-31011 SEVERED MINERAL INTEREST TAX | -                   | -                   | 213.00              | -                   | 216.00              | -                   | -                         | -                          | -                                | 0.0%                         |
| 101-31020 DELINQUENT TAXES             | 37,900.00           | 26,507.00           | 32,469.00           | 29,471.00           | 40,121.00           | 40,663              | 33,650                    | 34,900                     | 1,250.00                         | 3.7%                         |
| 101-31030 MOBILE HOME TAX              | 370.00              | 189.00              | 138.00              | 313.00              | 242.00              | 401                 | 300                       | 300                        | -                                | 0.0%                         |
| 101-31900 PENALTY AND INTEREST-TAXES   | 6,075.00            | 2,468.00            | 5,007.00            | 1,767.00            | 2,434.00            | 2,731               | 3,600                     | 3,450                      | (150.00)                         | -4.2%                        |
| 101-31901 EXCESS TIF                   | 12,301.00           | (4,335.00)          | -                   | -                   | -                   | -                   | -                         | -                          | -                                | 0.0%                         |
| <b>TOTAL TAXES</b>                     | <b>1,234,888.00</b> | <b>1,328,692.00</b> | <b>1,476,467.00</b> | <b>1,642,042.00</b> | <b>1,780,321.00</b> | <b>1,872,988.00</b> | <b>2,450,248.00</b>       | <b>2,547,856.00</b>        | <b>97,608.00</b>                 | <b>4.0%</b>                  |

## LICENSES &amp; PERMITS

|   |                  |                  |                  |                   |                  |                  |                  |                  |                 |             |
|---|------------------|------------------|------------------|-------------------|------------------|------------------|------------------|------------------|-----------------|-------------|
| 101-32110 BEER LICENSE                      | 1,450.00         | 1,000.00         | 1,750.00         | 1,050.00          | 1,400.00         | 1,250.00         | 1,350.00         | 1,350            | -               | 0.0%        |
| 101-32120 CIGARETTE LICENSE                 | 270.00           | 300.00           | 210.00           | 210.00            | 180.00           | 90.00            | 250.00           | 250              | -               | 0.0%        |
| 101-32170 CLUB LICENSE                      | 22,200.00        | 17,175.00        | 22,030.00        | 22,150.00         | 15,650.00        | 19,720.00        | 20,050.00        | 19,700           | (350.00)        | -1.7%       |
| 101-32180 OTHER LICENSES AND PERMITS        | 80.00            | 80.00            | 60.00            | 80.00             | 40.00            | 60.00            | 100.00           | 100              | -               | 0.0%        |
| 101-32181 CABLE T V FRANCHISE FEE           | 27,586.00        | 29,344.00        | 29,372.00        | 26,845.00         | 29,432.00        | 26,456           | 28,850           | 28,500           | (350.00)        | -1.2%       |
| 101-32210 BUILDING PERMITS                  | 26,059.00        | 16,523.00        | 17,684.00        | 54,205.00         | 20,560.00        | 27,872           | 27,300           | 27,450           | 150.00          | 0.5%        |
| 101-32211 SIGN, CONDO USE, VARIANCE PERMITS | 2,866.00         | 2,422.00         | 3,666.00         | 2,030.00          | 1,764.00         | 2,953            | 2,600            | 2,650            | 50.00           | 1.9%        |
| 101-32212 SHORT TERM RENTAL LICENSE         | -                | -                | 250.00           | 1,313.00          | 1,250.00         | 8,750            | 600              | 7,250            | 6,650.00        | 1108.3%     |
| 101-32240 ANIMAL LICENSE                    | 365.00           | 323.00           | 423.00           | 295.00            | 183.00           | 170              | 350              | 300              | (50.00)         | -14.3%      |
| 101-32260 ASSESSMENTS CERTIFICATES          | 840.00           | 725.00           | 700.00           | 1,265.00          | 1,890.00         | 1,815            | 1,100            | 1,250            | 150.00          | 13.6%       |
| <b>TOTAL LICENSES &amp; PERMITS</b>         | <b>81,716.00</b> | <b>67,892.00</b> | <b>76,145.00</b> | <b>109,443.00</b> | <b>72,349.00</b> | <b>89,136.00</b> | <b>82,550.00</b> | <b>88,800.00</b> | <b>6,250.00</b> | <b>7.6%</b> |

## INTERGOVERNMENTAL REV

|  |                     |                     |                     |                     |                     |                     |                     |                     |                  |             |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|-------------|
| 101-33100 FEDERAL GRANTS               | -                   | -                   | -                   | -                   | 9,885.00            | 5,000.00            | -                   | -                   | -                | 0.0%        |
| 101-33401 LOCAL GOVT. AID              | 1,518,779.00        | 1,525,084.00        | 1,605,237.00        | 1,610,067.00        | 1,759,909.00        | 1,819,534.00        | 1,853,222.00        | 1,893,603           | 40,381.00        | 2.2%        |
| 101-33403 STATE GRANTS                 | -                   | 6,000.00            | -                   | -                   | -                   | -                   | -                   | -                   | -                | 0.0%        |
| 101-33406 TAC. HOMESTEAD CREDIT        | 163,602.00          | 156,462.00          | 166,781.00          | 169,086.00          | 169,264.00          | 167,136.00          | -                   | -                   | -                | 0.0%        |
| 101-33420 INS. PREMIUM TAX - FIRE      | 48,961.00           | 49,545.00           | 49,569.00           | 50,279.00           | 53,105.00           | 56,297              | 51,350              | 57,450              | 6,100.00         | 11.9%       |
| 101-33421 INS. PREMIUM TAX - POLICE    | 64,083.00           | 66,479.00           | 69,601.00           | 77,093.00           | 66,157.00           | 82,733              | 69,400              | 83,600              | 14,200.00        | 20.5%       |
| 101-33422 OTHER STATE GRANTS AND AIDS  | -                   | 27,647.00           | 25,148.00           | 34,114.00           | 11,800.00           | 12,013              | 19,950              | -                   | (19,950.00)      | -100.0%     |
| 101-33423 DISPARITY REDUCTION AID      | 178,231.00          | 191,415.00          | 177,563.00          | 223,442.00          | 234,969.00          | 309,854.00          | -                   | -                   | -                | 0.0%        |
| 101-33450 STATE CONTRIBUTION - GASB 68 | 9,553.00            | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                | 0.0%        |
| 101-33610 COUNTY HIGHWAY GRANTS        | 11,000.00           | 5,500.00            | 22,688.00           | 20,394.00           | 22,419.00           | 22,258              | 22,450              | 22,450              | -                | 0.0%        |
| 101-33630 IN LIEU OF TAXES-HRA         | 6,588.00            | 5,488.00            | 6,101.00            | -                   | -                   | 1,043               | -                   | -                   | -                | 0.0%        |
| 101-33631 TACONITE PRODUCTION TAX      | 2,495.00            | -                   | -                   | 6,704.00            | 9,947.00            | -                   | -                   | -                   | -                | 0.0%        |
| <b>TOTAL INTERGOVERNMENTAL REV</b>     | <b>2,003,292.00</b> | <b>2,033,620.00</b> | <b>2,122,688.00</b> | <b>2,191,179.00</b> | <b>2,337,455.00</b> | <b>2,475,868.00</b> | <b>2,016,372.00</b> | <b>2,057,103.00</b> | <b>40,731.00</b> | <b>2.0%</b> |

## CHARGES FOR SERVICES

|  |                   |                   |                   |                   |                   |                   |                   |                   |                   |              |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| 101-34201 D.A.R.E PROGRAM                | -                 | -                 | 1,282.00          | 4,056.00          | -                 | -                 | -                 | -                 | -                 | 0.0%         |
| 101-34202 FIRE CONTRACTS                 | 133,874.00        | 133,381.00        | 140,982.00        | 147,159.00        | 135,124.00        | 125,908           | 95,800            | 101,650           | 5,850.00          | 6.1%         |
| 101-34206 ANIMAL CONTROL                 | 45.00             | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | 0.0%         |
| 101-34304 SNOW REMOVAL                   | -                 | 1,554.00          | -                 | 2,074.00          | (92.00)           | -                 | 750               | 750               | -                 | 0.0%         |
| 101-34900 MISCELLANEOUS REVENUES         | 69,140.00         | 38,391.00         | 37,823.00         | 110,661.00        | 21,543.00         | 25,055            | 38,500            | 23,550            | (14,950.00)       | -38.8%       |
| 101-34940 CEMETERY LOT SALES AND SERVICE | 29,416.00         | 43,751.00         | 35,160.00         | 36,491.00         | 37,282.00         | 43,644            | 36,800            | 38,050            | 1,250.00          | 3.4%         |
| <b>TOTAL CHARGES FOR SERVICES</b>        | <b>232,475.00</b> | <b>217,077.00</b> | <b>215,247.00</b> | <b>300,441.00</b> | <b>193,857.00</b> | <b>194,607.00</b> | <b>171,850.00</b> | <b>164,000.00</b> | <b>(7,850.00)</b> | <b>-4.6%</b> |

## FINES &amp; FORFEITS

|  |                  |                  |                  |                 |                  |                 |                 |                 |                   |               |
|--|------------------|------------------|------------------|-----------------|------------------|-----------------|-----------------|-----------------|-------------------|---------------|
| 101-35100 COURT FINES                  | 14,125.00        | 10,654.00        | 10,575.00        | 8,791.00        | 4,846.00         | 3,853           | 9,900           | 8,900           | (1,000.00)        | -10.1%        |
| 101-35200 DRUG AND ALCOHOL FORFEITURES | -                | 6,937.00         | 366.00           | (1,633.00)      | 7,547.00         | 3,619           | -               | -               | -                 | 0.0%          |
| <b>TOTAL FINES &amp; FORFEITS</b>      | <b>14,125.00</b> | <b>17,591.00</b> | <b>10,941.00</b> | <b>7,158.00</b> | <b>12,393.00</b> | <b>7,472.00</b> | <b>9,900.00</b> | <b>8,900.00</b> | <b>(1,000.00)</b> | <b>-10.1%</b> |

## OTHER REVENUE

|                                       |                  |                  |                  |                  |                  |                  |                  |                  |                 |              |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|--------------|
| 101-36101 SPECIAL ASSESSMENTS         | 8,640.00         | 11,319.00        | 8,843.00         | -                | 387.00           | -                | -                | -                | -               | 0.0%         |
| 101-36102 INTEREST ON SPECIAL ASSMTS. | -                | -                | -                | 152.00           | -                | -                | -                | -                | -               | 0.0%         |
| 101-36210 INTEREST EARNINGS           | 5,613.00         | 6,656.00         | 11,046.00        | 16,402.00        | 13,158.00        | 2,215            | 10,700           | 9,300            | (1,400.00)      | -13.1%       |
| 101-36220 RENTS                       | 6,615.00         | 8,771.00         | 10,950.00        | 12,965.00        | 6,725.00         | -                | 9,300            | 9,900            | 600.00          | 6.5%         |
| 101-36230 CONTRIBUTIONS               | 3.00             | -                | -                | -                | -                | 1,250.00         | -                | -                | -               | 0.0%         |
| 101-36231 HERITAGE DAYS               | 12,221.00        | 6,795.00         | 8,587.00         | 14,605.00        | 165.00           | 15,544           | 10,700           | 9,750            | (950.00)        | -8.9%        |
| 101-36239 WINTER FROLIC               | -                | -                | 3,324.00         | 6,173.00         | 2,191.00         | 12,390           | 4,800            | 6,100            | 1,300.00        | 27.1%        |
| <b>TOTAL OTHER REVENUE</b>            | <b>33,092.00</b> | <b>33,541.00</b> | <b>42,750.00</b> | <b>50,297.00</b> | <b>22,626.00</b> | <b>44,149.00</b> | <b>35,500.00</b> | <b>35,050.00</b> | <b>(450.00)</b> | <b>-1.3%</b> |

## SALES REVENUE

|                            |          |                |              |              |          |          |          |          |          |             |
|----------------------------|----------|----------------|--------------|--------------|----------|----------|----------|----------|----------|-------------|
| 101-37840 CASH OVER        | -        | (38.00)        | 50.00        | 63.00        | -        | -        | -        | -        | -        | 0.0%        |
| <b>TOTAL SALES REVENUE</b> | <b>-</b> | <b>(38.00)</b> | <b>50.00</b> | <b>63.00</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>0.0%</b> |

## OTHER FINANCING SOURCES

|  |                   |                   |                   |                   |                   |                   |                   |                   |                    |               |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------|
| 101-39101 PROCEEDS FROM SALE OF F/A    | -                 | 12,451.00         | -                 | -                 | 18,179.00         | 21,245.00         | -                 | -                 | -                  | 0.0%          |
| 101-39102 PROCEEDS FROM INSURANCE      | -                 | 50,724.00         | 15,114.00         | 45,410.00         | 500.00            | -                 | -                 | -                 | -                  | 0.0%          |
| 101-39105 RESTRICTED CONTRIBUTION - PD | 3,000.00          | (2,522.00)        | (554.00)          | (9.00)            | 380.00            | (340.00)          | -                 | -                 | -                  | 0.0%          |
| 101-39203 TRANSFERS IN                 | 290,113.00        | 376,470.00        | 336,369.00        | 349,008.00        | 359,120.00        | 385,634           | 351,917           | 311,198           | (40,719.00)        | -11.6%        |
| 101-39600 EXTRAORDINARY ITEMS          | -                 | -                 | -                 | -                 | 129,422.00        | -                 | -                 | -                 | -                  | 0.0%          |
| <b>TOTAL OTHER FINANCING SOURCES</b>   | <b>293,113.00</b> | <b>437,123.00</b> | <b>350,929.00</b> | <b>394,409.00</b> | <b>507,601.00</b> | <b>406,539.00</b> | <b>351,917.00</b> | <b>311,198.00</b> | <b>(40,719.00)</b> | <b>-11.6%</b> |

## TOTAL REVENUES

## Key Budget Highlights for General Fund Revenues

- The proposed 2023 levy is 4%  
General Fund Levy - 4% Increase - \$96,508
- Increase in LGA for 2023 2.2% or \$40,381

## DEPARTMENTAL EXPENDITURES

## GENERAL GOVERNMENT EXPENDITURES

## MAYOR &amp; CITY COUNCIL

|   | 2016<br>ACTUAL | 2017<br>ACTUAL | 2018<br>ACTUAL | 2019<br>ACTUAL | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|---|----------------|----------------|----------------|----------------|----------------|----------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| 101-41110-103 PART TIME SALARIES          | 57,403.00      | 50,920.00      | 47,425.00      | 49,480.00      | 48,280.00      | 59,320.00      | 59,150.00                 | 59,150.00                  | -                               | 0.0%                         |
| 101-41110-121 PERA                        | 1,724.00       | 1,368.00       | 1,270.00       | 1,536.00       | 1,524.00       | 2,352.00       | 2,100.00                  | 3,000.00                   | 900.00                          | 42.9%                        |
| 101-41110-122 SOCIAL SECURITY CONTRIBUT.  | 2,199.00       | 1,378.00       | 1,250.00       | 1,016.00       | 956.00         | 584.00         | 3,700.00                  | 3,700.00                   | -                               | 0.0%                         |
| 101-41110-125 MEDICARE CONTRIBUTIONS      | 832.00         | 467.00         | 399.00         | 345.00         | 302.00         | 232.00         | 900.00                    | 900.00                     | -                               | 0.0%                         |
| 101-41110-133 LIFE INSURANCE              | 584.00         | 641.00         | 626.00         | 641.00         | 641.00         | 588.00         | 650.00                    | 650.00                     | -                               | 0.0%                         |
| 101-41110-151 WORKER'S COMP. INSURANCE    | -              | -              | 81.00          | 87.00          | 92.00          | 79.00          | 100.00                    | 100.00                     | -                               | 0.0%                         |
| 101-41110-201 OFFICE SUPPLIES AND EXPENS  | 1,103.00       | 379.00         | 450.00         | 268.00         | 875.00         | 603.00         | 650.00                    | 650.00                     | -                               | 0.0%                         |
| 101-41110-331 TRAVEL & TRAINING           | 3,617.00       | 2,596.00       | 3,221.00       | 7,672.00       | 1,578.00       | 1,205.00       | 4,400.00                  | 4,400.00                   | -                               | 0.0%                         |
| 101-41110-335 MAYOR'S EXPENSE             | 1,940.00       | 1,090.00       | 1,037.00       | 1,692.00       | 271.00         | 366.00         | 2,000.00                  | 2,000.00                   | -                               | 0.0%                         |
| 101-41110-352 NOTICES AND ADS             | 9,881.00       | 12,569.00      | 9,308.00       | 10,496.00      | 8,500.00       | 7,443.00       | 10,400.00                 | 10,100.00                  | (300.00)                        | -2.9%                        |
| 101-41110-361 GENERAL LIABILITY INSURANCE | -              | -              | -              | 4.00           | 4.00           | -              | 50.00                     | 50.00                      | -                               | 0.0%                         |
| TOTAL MAYOR & CITY COUNCIL                | 79,283.00      | 71,408.00      | 65,067.00      | 73,237.00      | 63,023.00      | 72,772.00      | 84,100.00                 | 84,700.00                  | 600.00                          | 0.7%                         |

## ADMINISTRATION

|   |            |            |            |            |            |            |            |            |            |        |
|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------|
| 101-41400-101 REGULAR SALARIES            | 186,386.00 | 178,236.00 | 193,559.00 | 202,088.00 | 198,046.00 | 186,447.00 | 228,050.00 | 315,650.00 | 87,600.00  | 38.4%  |
| 101-41400-102 OVERTIME                    | -          | 16.00      | 105.00     | -          | -          | 9.00       | -          | -          | -          | 0.0%   |
| 101-41400-120 PAID ADMINISTRATIVE LEAVE   | -          | -          | -          | -          | 8,241.00   | -          | -          | -          | -          | 0.0%   |
| 101-41400-103 PART TIME SALARIES          | 5,688.00   | 2,765.00   | -          | -          | -          | -          | -          | -          | -          | 0.0%   |
| 101-41400-121 PERA                        | 13,943.00  | 13,365.00  | 14,504.00  | 15,120.00  | 15,435.00  | 12,721.00  | 17,150.00  | 23,700.00  | 6,550.00   | 38.2%  |
| 101-41400-122 SOCIAL SECURITY CONTRIBUT.  | 11,405.00  | 10,870.00  | 11,137.00  | 11,337.00  | 11,844.00  | 10,585.00  | 14,150.00  | 19,600.00  | 5,450.00   | 38.5%  |
| 101-41400-125 MEDICARE CONTRIBUTIONS      | 2,667.00   | 2,542.00   | 2,605.00   | 2,651.00   | 2,770.00   | 2,476.00   | 3,350.00   | 4,600.00   | 1,250.00   | 37.3%  |
| 101-41400-129 PENSION EXPENSE             | 1,283.00   | -          | -          | -          | -          | -          | -          | -          | -          | 0.0%   |
| 101-41400-131 HEALTH INSURANCE            | 101,273.00 | 66,951.00  | 60,085.00  | 71,480.00  | 57,665.00  | 49,374.00  | 75,600.00  | 105,800.00 | 30,200.00  | 39.9%  |
| 101-41400-132 DENTAL INSURANCE            | 3,059.00   | 2,630.00   | 1,740.00   | 2,500.00   | 768.00     | 2,846.00   | 3,000.00   | 4,000.00   | 1,000.00   | 33.3%  |
| 101-41400-133 LIFE INSURANCE              | 870.00     | 952.00     | 984.00     | 1,004.00   | 1,144.00   | 777.00     | 1,150.00   | 1,500.00   | 350.00     | 30.4%  |
| 101-41400-134 HSA EMPLOYER CONTRIBUTION   | -          | 6,000.00   | 12,146.00  | 6,000.00   | 2,000.00   | 1,333.00   | -          | -          | -          | 0.0%   |
| 101-41400-135 Other Employee Benefits     | -          | 45.00      | 294.00     | 651.00     | 234.00     | 1,100.00   | 700.00     | 4,150.00   | 3,450.00   | 492.9% |
| 101-41400-151 WORKER'S COMP. INSURANCE    | -          | -          | 1,380.00   | 1,288.00   | 1,194.00   | 1,169.00   | 1,300.00   | 1,250.00   | (50.00)    | -3.8%  |
| 101-41400-162 RETIREE DENTAL INSURANCE    | -          | -          | -          | (33.00)    | (222.00)   | 314.00     | -          | -          | -          | 0.0%   |
| 101-41400-201 OFFICE SUPPLIES AND EXPENS  | 1,142.00   | 4,592.00   | 9,663.00   | 6,403.00   | 5,425.00   | 6,366.00   | 17,050.00  | 14,950.00  | (2,100.00) | -12.3% |
| 101-41400-202 POSTAGE                     | -          | -          | -          | -          | 590.00     | 1,573.00   | 2,500.00   | 2,600.00   | 100.00     | 4.0%   |
| 101-41400-210 OPERATING SUPPLIES          | 1,060.00   | 1,279.00   | 447.00     | 318.00     | 663.00     | 2,079.00   | 800.00     | 1,050.00   | 250.00     | 31.3%  |
| 101-41400-321 TELEPHONE                   | 221.00     | 3,639.00   | 14,447.00  | 1,092.00   | 1,370.00   | 1,517.00   | 1,500.00   | 3,900.00   | 2,400.00   | 160.0% |
| 101-41400-331 TRAVEL & TRAINING           | 970.00     | 4,558.00   | 798.00     | 3,446.00   | 709.00     | 680.00     | 4,100.00   | 4,300.00   | 200.00     | 4.9%   |
| 101-41400-361 GENERAL LIABILITY INSURANCE | -          | -          | 2,327.00   | 2,412.00   | 3,010.00   | 3,231.00   | 3,400.00   | 5,000.00   | 1,600.00   | 47.1%  |
| 101-41400-404 EQUIP. MAINTENANCE CONTRAC  | -          | 2,147.00   | 2,340.00   | 2,799.00   | 3,248.00   | 3,415.00   | 3,500.00   | 3,500.00   | -          | 0.0%   |
| TOTAL ADMINISTRATION                      | 329,967.00 | 300,587.00 | 328,561.00 | 330,556.00 | 314,134.00 | 288,012.00 | 377,300.00 | 515,550.00 | 138,250.00 | 36.6%  |

## ELECTIONS

|  |          |   |          |   |           |       |          |           |          |      |
|--|----------|---|----------|---|-----------|-------|----------|-----------|----------|------|
| 101-41450-210 OPERATING SUPPLIES       | 153.00   | - | 18.00    | - | 4,008.00  | 18.00 | 1,000.00 | 5,000.00  | 4,000.00 | 0.0% |
| 101-41450-310 ELECTION JUDGES SALARIES | 5,331.00 | - | 5,567.00 | - | 11,387.00 | -     | 8,000.00 | 8,000.00  | -        | 0.0% |
| 101-41450-497 EXTRAORDINARY EXPENSES   | -        | - | -        | - | 2,319.00  | -     | -        | -         | -        | 0.0% |
| TOTAL ELECTIONS                        | 5,684.00 | - | 5,585.00 | - | 17,714.00 | 18.00 | 9,000.00 | 13,000.00 | 4,000.00 | 0.0% |

## CODIFICATION

|                            |   |   |          |   |          |        |          |          |   |      |
|----------------------------|---|---|----------|---|----------|--------|----------|----------|---|------|
| 101-41510-101 CODIFICATION | - | - | 1,989.00 | - | 1,061.00 | 450.00 | 2,000.00 | 2,000.00 | - | 0.0% |
| TOTAL CODIFICATION         | - | - | 1,989.00 | - | 1,061.00 | 450.00 | 2,000.00 | 2,000.00 | - | 0.0% |

## POST AUDIT

|                     |           |           |          |          |          |          |          |          |   |      |
|---------------------|-----------|-----------|----------|----------|----------|----------|----------|----------|---|------|
| 101-41540-301 AUDIT | 14,886.00 | 10,093.00 | 5,535.00 | 7,439.00 | 8,122.00 | 7,434.00 | 8,300.00 | 8,300.00 | - | 0.0% |
| TOTAL POST AUDIT    | 14,886.00 | 10,093.00 | 5,535.00 | 7,439.00 | 8,122.00 | 7,434.00 | 8,300.00 | 8,300.00 | - | 0.0% |

## BLDGS, PLANNING &amp; ZONING

|  |           |           |           |           |            |            |            |            |             |        |
|--|-----------|-----------|-----------|-----------|------------|------------|------------|------------|-------------|--------|
| 101-41550-101 REGULAR SALARIES           | -         | -         | -         | 2,292.00  | 57,354.00  | 59,369.00  | 62,150.00  | 32,500.00  | (29,650.00) | -47.7% |
| 101-41550-120 Paid Administrative Leav   | -         | -         | -         | -         | 1,514.00   | -          | -          | -          | -           | 0.0%   |
| 101-41550-121 PERA                       | -         | -         | -         | 172.00    | 4,415.00   | 4,453.00   | 4,700.00   | 2,450.00   | (2,250.00)  | -47.9% |
| 101-41550-122 SOCIAL SECURITY            | -         | -         | -         | 131.00    | 3,502.00   | 3,519.00   | 3,900.00   | 2,050.00   | (1,850.00)  | -47.4% |
| 101-41550-125 MEDICARE CONTRIBUTIONS     | -         | -         | -         | 31.00     | 819.00     | 823.00     | 950.00     | 500.00     | (450.00)    | -47.4% |
| 101-41550-131 HEALTH INSURANCE           | -         | -         | -         | -         | 10,696.00  | 8,575.00   | 10,000.00  | 13,250.00  | 3,250.00    | 32.5%  |
| 101-41550-132 DENTAL INSURANCE           | -         | -         | -         | -         | 1,121.00   | 626.00     | 1,000.00   | 500.00     | (500.00)    | -50.0% |
| 101-41550-133 LIFE INSURANCE             | -         | -         | -         | -         | 361.00     | 298.00     | 350.00     | 200.00     | (150.00)    | -42.9% |
| 101-41550-135 OTHER EMPLOYEE BENEFITS    | -         | -         | -         | 55.00     | -          | 55.00      | -          | -          | -           | 0.0%   |
| 101-41550-151 WORKER'S COMP. INSURANCE   | -         | -         | -         | -         | 406.00     | 450.00     | -          | 600.00     | 600.00      | 0.0%   |
| 101-41550-201 OFFICE SUPPLIES AND EXPENS | -         | -         | -         | -         | 1,928.00   | 169.00     | 2,500.00   | 2,500.00   | -           | 0.0%   |
| 101-41550-223 BLDGS                      | 61.00     | 135.00    | -         | -         | -          | 8.00       | -          | -          | -           | 0.0%   |
| 101-41550-300 PROFESSIONAL SERVICES      | 1,800.00  | -         | -         | -         | 75.00      | 1,470.00   | 2,000.00   | 2,100.00   | 100.00      | 5.0%   |
| 101-41550-302 COMMITTEE MEETING SALARIES | 1,875.00  | 2,400.00  | 1,925.00  | 1,550.00  | 2,700.00   | 2,000.00   | 2,700.00   | 2,700.00   | -           | 0.0%   |
| 101-41550-303 CONTRACTUAL SERVICES       | 35,155.00 | 43,618.00 | 59,446.00 | 71,990.00 | 29,975.00  | 19,393.00  | 17,000.00  | 75,550.00  | 58,550.00   | 344.4% |
| 101-41550-331 TRAVEL & TRAINING          | -         | -         | -         | -         | 260.00     | 288.00     | 2,000.00   | 2,000.00   | -           | 0.0%   |
| 101-41550-361 GENERAL LIABILITY INSURA   | -         | -         | -         | -         | 18.00      | 23.00      | -          | -          | -           | 0.0%   |
| 101-41550-433 DUES AND SUBSCRIPTIONS     | 750.00    | 750.00    | 750.00    | 750.00    | 825.00     | 825.00     | 750.00     | 4,000.00   | 3,250.00    | 433.3% |
| TOTAL BLDGS, PLANNING & ZONING           | 39,641.00 | 46,903.00 | 62,121.00 | 76,971.00 | 115,969.00 | 102,344.00 | 110,000.00 | 140,900.00 | 30,900.00   | 28.1%  |

|  | 2016<br>ACTUAL    | 2017<br>ACTUAL    | 2018<br>ACTUAL    | 2019<br>ACTUAL    | 2020<br>ACTUAL    | 2021<br>ACTUAL    | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| <b>CITY ATTORNEY</b>                         |                   |                   |                   |                   |                   |                   |                           |                            |                                 |                              |
| 101-41610-303 CONTRACTUAL SERVICES           | 49,870.00         | 54,602.00         | 65,439.00         | 61,928.00         | 57,216.00         | 75,362.00         | 63,200.00                 | 84,000.00                  | 20,800.00                       | 32.9%                        |
| <b>TOTAL CITY ATTORNEY</b>                   | <b>49,870.00</b>  | <b>54,602.00</b>  | <b>65,439.00</b>  | <b>61,928.00</b>  | <b>57,216.00</b>  | <b>75,362.00</b>  | <b>63,200.00</b>          | <b>84,000.00</b>           | <b>20,800.00</b>                | <b>32.9%</b>                 |
| <b>BUILDINGS</b>                             |                   |                   |                   |                   |                   |                   |                           |                            |                                 |                              |
| 101-41940-101 REGULAR SALARIES               | 44,090.00         | 37,553.00         | 47,850.00         | 48,188.00         | 46,932.00         | 51,706.00         | 54,200.00                 | 54,200.00                  | -                               | 0.0%                         |
| 101-41940-102 OVERTIME                       | 2,555.00          | 949.00            | -                 | -                 | -                 | -                 | 1,000.00                  | 1,000.00                   | -                               | 0.0%                         |
| 101-41940-106 MAINTENANCE SALARIES           | -                 | 65.00             | -                 | -                 | -                 | -                 | -                         | -                          | -                               | 0.0%                         |
| 101-41940-108 CALL OUT PAY                   | -                 | -                 | -                 | 90.00             | 180.00            | 92.00             | 500.00                    | 500.00                     | -                               | 0.0%                         |
| 101-41940-120 Paid Administrative Leav       | -                 | -                 | -                 | -                 | 1,624.00          | -                 | -                         | -                          | -                               | 0.0%                         |
| 101-41940-121 PERA                           | 3,498.00          | 2,894.00          | 3,589.00          | 3,621.00          | 3,655.00          | 3,880.00          | 4,200.00                  | 4,200.00                   | -                               | 0.0%                         |
| 101-41940-122 SOCIAL SECURITY CONTRIBUT.     | 2,732.00          | 2,299.00          | 2,936.00          | 2,948.00          | 2,979.00          | 3,165.00          | 3,500.00                  | 3,500.00                   | -                               | 0.0%                         |
| 101-41940-125 MEDICARE CONTRIBUTIONS         | 639.00            | 538.00            | 687.00            | 689.00            | 697.00            | 740.00            | 850.00                    | 850.00                     | -                               | 0.0%                         |
| 101-41940-131 HEALTH INSURANCE               | 19,614.00         | 5,556.00          | -                 | -                 | -                 | -                 | -                         | -                          | -                               | 0.0%                         |
| 101-41940-132 DENTAL INSURANCE               | -                 | -                 | -                 | -                 | -                 | -                 | 1,000.00                  | 1,000.00                   | -                               | 0.0%                         |
| 101-41940-133 LIFE INSURANCE                 | -                 | -                 | -                 | -                 | -                 | -                 | 350.00                    | 350.00                     | -                               | 0.0%                         |
| 101-41940-134 HSA EMPLOYER CONTRIBUTION      | -                 | 2,713.00          | -                 | -                 | -                 | -                 | -                         | -                          | -                               | 0.0%                         |
| 101-41940-135 Other Employee Benefits        | -                 | -                 | -                 | -                 | 150.00            | -                 | 300.00                    | 300.00                     | -                               | 0.0%                         |
| 101-41940-223 BUILDINGS MAINT. SUPPLIES      | 6,194.00          | 5,724.00          | 7,649.00          | 19,644.00         | 3,470.00          | 5,883.00          | 25,000.00                 | 20,000.00                  | (5,000.00)                      | -20.0%                       |
| 101-41940-361 GENERAL LIABILITY INSURANC     | -                 | -                 | 347.00            | 245.00            | 351.00            | 350.00            | 400.00                    | 900.00                     | 500.00                          | 125.0%                       |
| 101-41940-362 PROPERTY INSURANCE             | -                 | -                 | 1,722.00          | 1,208.00          | 2,067.00          | 2,127.00          | 2,250.00                  | 3,600.00                   | 1,350.00                        | 60.0%                        |
| 101-41940-380 UTILITIES                      | 11,791.00         | 11,995.00         | 13,253.00         | 16,620.00         | 11,617.00         | 13,830.00         | 17,500.00                 | 18,200.00                  | 700.00                          | 4.0%                         |
| 101-41940-404 EQUIP. MAINTENANCE CONTRAC     | -                 | -                 | 584.00            | 1,207.00          | 1,492.00          | 1,707.00          | 2,250.00                  | 2,250.00                   | -                               | 0.0%                         |
| <b>TOTAL BUILDINGS</b>                       | <b>91,113.00</b>  | <b>70,286.00</b>  | <b>78,617.00</b>  | <b>94,460.00</b>  | <b>75,214.00</b>  | <b>83,480.00</b>  | <b>113,300.00</b>         | <b>110,850.00</b>          | <b>(2,450.00)</b>               | <b>-2.2%</b>                 |
| <b>TOTAL GENERAL GOVERNMENT EXPENDITURES</b> | <b>610,444.00</b> | <b>553,879.00</b> | <b>612,914.00</b> | <b>644,591.00</b> | <b>652,453.00</b> | <b>629,872.00</b> | <b>767,200.00</b>         | <b>959,300.00</b>          | <b>192,100.00</b>               | <b>25.0%</b>                 |

**Key Budget Highlights for General Government Expenditures**

- Increase can be attributed to possible increase in salary for City Administrator, adding a position of Deputy City Administrator and a 6 month salary for the position of Community Planner. Also, there has been changes in benefit enrollment levels and increases from 2021-2023 Union Contract wage increases
- Investment in the building updates and maintenance (painting and doors)

Development



## PUBLIC SAFETY EXPENDITURES

|   | 2016<br>ACTUAL    | 2017<br>ACTUAL    | 2018<br>ACTUAL      | 2019<br>ACTUAL      | 2020<br>ACTUAL      | 2021<br>ACTUAL      | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|---|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| <b>POLICE</b>                                 |                   |                   |                     |                     |                     |                     |                           |                            |                                 |                              |
| 101-42100-101 REGULAR SALARIES                | 512,651.00        | 531,835.00        | 522,016.00          | 499,404.00          | 575,167.00          | 603,312.00          | 670,350.00                | 681,000.00                 | 10,650.00                       | 1.6%                         |
| 101-42100-102 OVERTIME                        | 31,300.00         | 32,759.00         | 19,283.00           | 49,132.00           | 16,983.00           | 27,475.00           | 27,500.00                 | 27,500.00                  | -                               | 0.0%                         |
| 101-42100-103 PART TIME SALARIES              | 25,168.00         | 29,701.00         | 35,026.00           | 10,865.00           | 41,007.00           | 21,248.00           | 5,000.00                  | 5,000.00                   | -                               | 0.0%                         |
| 101-42100-106 MAINTENANCE SALARIES            | -                 | 46.00             | -                   | -                   | -                   | -                   | -                         | -                          | -                               | 0.0%                         |
| 101-42100-108 CALL OUT PAY                    | -                 | -                 | -                   | -                   | 243.00              | 367.00              | 1,000.00                  | 1,000.00                   | -                               | 0.0%                         |
| 101-42100-111 OFFICE SALARIES                 | 47,604.00         | 49,125.00         | 51,046.00           | 53,421.00           | 54,683.00           | 58,068.00           | 60,250.00                 | 60,350.00                  | 100.00                          | 0.2%                         |
| 101-42100-120 Paid Administrative Leave       | -                 | -                 | -                   | -                   | 1,620.00            | 3,861.00            | -                         | -                          | -                               | 0.0%                         |
| 101-42100-121 PERA                            | 94,516.00         | 98,652.00         | 95,997.00           | 98,356.00           | 114,677.00          | 116,112.00          | 126,400.00                | 131,550.00                 | 5,150.00                        | 4.1%                         |
| 101-42100-122 SOCIAL SECURITY CONTRIBUTI      | 2,745.00          | 2,873.00          | 2,961.00            | 3,021.00            | 3,048.00            | 3,559.00            | 3,750.00                  | 3,750.00                   | -                               | 0.0%                         |
| 101-42100-125 MEDICARE CONTRIBUTIONS          | 7,337.00          | 7,682.00          | 8,142.00            | 8,376.00            | 9,349.00            | 9,782.00            | 10,900.00                 | 11,300.00                  | 400.00                          | 3.7%                         |
| 101-42100-129 PENSION EXPENSE                 | 5,279.00          | -                 | -                   | -                   | -                   | -                   | -                         | -                          | -                               | 0.0%                         |
| 101-42100-131 HEALTH INSURANCE                | 146,207.00        | 116,264.00        | 123,466.00          | 157,561.00          | 146,342.00          | 116,964.00          | 167,450.00                | 179,250.00                 | 11,800.00                       | 7.0%                         |
| 101-42100-132 DENTAL INSURANCE                | 8,699.00          | 12,315.00         | 10,446.00           | 9,714.00            | 7,102.00            | 7,696.00            | 10,000.00                 | 10,000.00                  | -                               | 0.0%                         |
| 101-42100-133 LIFE INSURANCE                  | 2,298.00          | 2,991.00          | 2,745.00            | 2,759.00            | 3,318.00            | 2,889.00            | 3,650.00                  | 3,650.00                   | -                               | 0.0%                         |
| 101-42100-134 HSA EMPLOYER CONTRIBUTION       | -                 | 39,000.00         | 34,250.00           | 18,667.00           | 18,000.00           | 18,833.00           | 18,000.00                 | 16,000.00                  | (2,000.00)                      | -11.1%                       |
| 101-42100-135 Other Employee Benefits         | -                 | -                 | 53,668.00           | 9,812.00            | 2,136.00            | 215.00              | 10,800.00                 | 56,900.00                  | 46,100.00                       | 426.9%                       |
| 101-42100-151 WORKER'S COMP. INSURANCE        | -                 | -                 | 27,726.00           | 29,959.00           | 31,260.00           | 37,221.00           | 32,850.00                 | 49,800.00                  | 16,950.00                       | 51.6%                        |
| 101-42100-161 RETIREE HEALTH INSURANCE        | -                 | -                 | -                   | 2,272.00            | 27,021.00           | 7,729.00            | 9,700.00                  | 13,250.00                  | 3,550.00                        | 36.6%                        |
| 101-42100-162 RETIREE DENTAL INSURANCE        | -                 | -                 | -                   | 172.00              | (829.00)            | (76.00)             | 1,000.00                  | 1,000.00                   | -                               | 0.0%                         |
| 101-42100-201 OFFICE SUPPLIES AND EXPENS      | 4,370.00          | 1,593.00          | 5,032.00            | 2,285.00            | 2,197.00            | 1,188.00            | 4,000.00                  | 4,000.00                   | -                               | 0.0%                         |
| 101-42100-210 OPERATING SUPPLIES              | 6,513.00          | 10,257.00         | 5,997.00            | 12,237.00           | 10,124.00           | 11,634.00           | 20,700.00                 | 30,000.00                  | 9,300.00                        | 44.9%                        |
| 101-42100-212 GASOLINE AND DIESEL FUEL        | 9,519.00          | 11,695.00         | 14,758.00           | 10,384.00           | 11,169.00           | 15,402.00           | 15,100.00                 | 31,600.00                  | 16,500.00                       | 109.3%                       |
| 101-42100-221 MAINT. AND REPAIR SUPPLIES      | 4,829.00          | 3,729.00          | 3,660.00            | 2,290.00            | 2,146.00            | 56.00               | 3,600.00                  | 2,900.00                   | (700.00)                        | -19.4%                       |
| 101-42100-222 VEHICLES - SUPPLIES & MA        | -                 | -                 | -                   | -                   | 6,978.00            | 2,038.00            | 1,000.00                  | 1,600.00                   | 600.00                          | 100.0%                       |
| 101-42100-223 BUILDINGS MAINT. SUPPLIES       | 211.00            | 99.00             | 442.00              | 201.00              | 218.00              | 573.00              | 450.00                    | 350.00                     | (100.00)                        | -22.2%                       |
| 101-42100-300 PROFESSIONAL SERVICES           | 420.00            | 99.00             | -                   | -                   | -                   | -                   | -                         | -                          | -                               | 0.0%                         |
| 101-42100-321 TELEPHONE                       | 6,056.00          | 9,805.00          | 6,457.00            | 4,685.00            | 4,080.00            | 4,496.00            | 4,800.00                  | 6,050.00                   | 1,250.00                        | 26.0%                        |
| 101-42100-330 BOARDING PRISONERS              | 5,000.00          | 5,000.00          | 5,000.00            | 5,000.00            | 5,000.00            | 5,000.00            | 5,000.00                  | 5,000.00                   | -                               | 0.0%                         |
| 101-42100-331 TRAVEL & TRAINING               | 6,209.00          | 6,347.00          | 6,128.00            | 2,429.00            | 5,535.00            | 3,304.00            | 10,000.00                 | 10,000.00                  | -                               | 0.0%                         |
| 101-42100-332 TRAINING AND EQUIP FOR TRAINING | -                 | -                 | -                   | 1,441.00            | 727.00              | 1,771.00            | 2,000.00                  | 2,000.00                   | -                               | 0.0%                         |
| 101-42100-361 GENERAL LIABILITY INSURANC      | -                 | -                 | 19,054.00           | 22,928.00           | 22,740.00           | 24,950.00           | 26,200.00                 | 27,150.00                  | 950.00                          | 3.6%                         |
| 101-42100-362 PROPERTY INSURANCE              | -                 | -                 | 37.00               | 39.00               | 44.00               | 44.00               | 50.00                     | 100.00                     | 50.00                           | 100.0%                       |
| 101-42100-380 UTILITIES                       | 10,084.00         | 12,042.00         | 11,806.00           | 11,232.00           | 10,203.00           | 10,817.00           | 12,950.00                 | 13,500.00                  | 550.00                          | 4.2%                         |
| 101-42100-404 EQUIP. MAINTENANCE CONTRAC      | 326.00            | 256.00            | 223.00              | 246.00              | 774.00              | 972.00              | 900.00                    | 900.00                     | -                               | 0.0%                         |
| 101-42100-433 DUES AND SUBSCRIPTIONS          | 9,397.00          | 9,568.00          | 8,674.00            | 8,467.00            | 9,112.00            | 9,252.00            | 16,000.00                 | 20,000.00                  | 4,000.00                        | 25.0%                        |
| 101-42100-439 MISCELLANEOUS                   | 221.00            | 1,020.00          | 1,000.00            | -                   | 190.00              | 158.00              | 1,000.00                  | 1,000.00                   | -                               | 0.0%                         |
| 101-42100-497 EXTRAORDINARY EXPENSES          | -                 | -                 | -                   | -                   | 5,434.00            | 18.00               | -                         | -                          | -                               | 0.0%                         |
| 101-42100-550 CAP OUTLAY - VEHICLES           | -                 | -                 | -                   | 13,491.00           | -                   | -                   | -                         | -                          | -                               | 0.0%                         |
| 101-42100-580 CAP OUTLAY - OTHER EQUIP        | 15,660.00         | -                 | -                   | -                   | -                   | -                   | 25,000.00                 | 25,000.00                  | -                               | 100.0%                       |
| <b>TOTAL POLICE</b>                           | <b>962,619.00</b> | <b>994,753.00</b> | <b>1,075,040.00</b> | <b>1,050,846.00</b> | <b>1,147,798.00</b> | <b>1,126,928.00</b> | <b>1,307,350.00</b>       | <b>1,432,450.00</b>        | <b>125,100.00</b>               | <b>9.6%</b>                  |
| <b>FIRE DEPARTMENT</b>                        |                   |                   |                     |                     |                     |                     |                           |                            |                                 |                              |
| 101-42200-103 PART TIME SALARIES              | 69,204.00         | 69,850.00         | 68,603.00           | 84,703.00           | 77,818.00           | 109,050.00          | 85,700.00                 | 87,450.00                  | 1,750.00                        | 2.0%                         |
| 101-42200-122 SOCIAL SECURITY CONTRIBUTI      | 4,291.00          | 4,330.00          | 4,297.00            | 5,252.00            | 4,825.00            | 6,761.00            | 5,250.00                  | 5,450.00                   | 200.00                          | 3.8%                         |
| 101-42200-125 MEDICARE CONTRIBUTIONS          | 1,003.00          | 1,012.00          | 1,005.00            | 1,228.00            | 1,129.00            | 1,581.00            | 1,250.00                  | 1,300.00                   | 50.00                           | 4.0%                         |
| 101-42200-135 Other Employee Benefits         | -                 | -                 | 1,882.00            | 526.00              | 4,243.00            | 2,761.00            | 4,500.00                  | 4,500.00                   | -                               | 0.0%                         |
| 101-42200-141 UNEMPLOYMENT COMPENSATIO        | -                 | -                 | -                   | -                   | 30.00               | -                   | -                         | -                          | -                               | 0.0%                         |
| 101-42200-151 WORKER'S COMP. INSURANCE        | 7,512.00          | 10,282.00         | 15,762.00           | 14,786.00           | 15,542.00           | 13,464.00           | 16,350.00                 | 12,350.00                  | (4,000.00)                      | -24.5%                       |
| 101-42200-201 OFFICE SUPPLIES AND EXPENS      | 505.00            | 347.00            | 358.00              | 109.00              | -                   | 783.00              | 750.00                    | 750.00                     | -                               | 0.0%                         |
| 101-42200-210 OPERATING SUPPLIES              | 13,531.00         | 15,202.00         | 29,288.00           | 30,817.00           | 17,937.00           | 36,037.00           | 12,000.00                 | 14,000.00                  | 2,000.00                        | 16.7%                        |
| 101-42200-212 GASOLINE & DIESEL FUEL          | -                 | -                 | -                   | -                   | 3,098.00            | 6,204.00            | 6,350.00                  | 6,350.00                   | -                               | 0.0%                         |
| 101-42200-221 MAINT. AND REPAIR SUPPLIES      | 4,750.00          | 3,999.00          | 1,941.00            | 10,088.00           | 2,887.00            | 6,261.00            | 8,000.00                  | 9,000.00                   | 1,000.00                        | 12.5%                        |
| 101-42200-222 VEHICLES - SUPPLIES & MAIN      | 17,244.00         | 15,878.00         | 15,236.00           | 15,875.00           | 25,757.00           | 17,375.00           | 14,000.00                 | 14,000.00                  | -                               | 0.0%                         |
| 101-42200-223 BUILDINGS MAINT. SUPPLIES       | 33.00             | 3,127.00          | 4,498.00            | 10,416.00           | 773.00              | 15,123.00           | 5,000.00                  | 5,000.00                   | -                               | 0.0%                         |
| 101-42200-321 TELEPHONE                       | 1,782.00          | 2,588.00          | 2,215.00            | 2,817.00            | 2,817.00            | 2,297.00            | 2,300.00                  | 4,650.00                   | 2,350.00                        | 102.2%                       |
| 101-42200-331 TRAVEL & TRAINING               | 3,030.00          | 5,670.00          | 6,517.00            | 13,290.00           | 564.00              | 8,975.00            | 6,500.00                  | 6,500.00                   | -                               | 0.0%                         |
| 101-42200-361 GENERAL LIABILITY INSURANC      | -                 | -                 | 2,635.00            | 3,080.00            | 4,285.00            | 4,083.00            | 4,300.00                  | 4,150.00                   | (150.00)                        | -3.5%                        |
| 101-42200-362 PROPERTY INSURANCE              | -                 | -                 | 651.00              | 695.00              | 1,154.00            | 1,068.00            | 1,150.00                  | 2,050.00                   | 900.00                          | 78.3%                        |
| 101-42200-380 UTILITIES                       | 10,493.00         | 7,088.00          | 7,753.00            | 8,975.00            | 6,740.00            | 8,524.00            | 9,450.00                  | 11,400.00                  | 1,950.00                        | 20.6%                        |
| 101-42200-433 DUES AND SUBSCRIPTIONS          | 1,137.00          | 793.00            | 1,623.00            | 3,356.00            | 3,406.00            | 2,436.00            | 1,000.00                  | 1,500.00                   | 500.00                          | 50.0%                        |
| 101-42200-439 MISCELLANEOUS                   | 2,652.00          | 11,500.00         | -                   | -                   | -                   | -                   | 2,300.00                  | 2,300.00                   | -                               | 0.0%                         |
| 101-42200-520 CAP OUTLAY BUILDINGS            | -                 | -                 | -                   | -                   | -                   | -                   | 8,000.00                  | 8,000.00                   | -                               | 0.0%                         |
| 101-42200-580 CAP OUTLAY - OTHER EQUIP        | -                 | 52,487.00         | -                   | 10,599.00           | -                   | -                   | 14,500.00                 | 15,000.00                  | 500.00                          | 3.4%                         |
| <b>TOTAL FIRE DEPARTMENT</b>                  | <b>137,167.00</b> | <b>204,153.00</b> | <b>164,264.00</b>   | <b>216,612.00</b>   | <b>173,005.00</b>   | <b>242,783.00</b>   | <b>208,650.00</b>         | <b>215,700.00</b>          | <b>7,050.00</b>                 | <b>3.4%</b>                  |
| <b>FIRE RELIEF</b>                            |                   |                   |                     |                     |                     |                     |                           |                            |                                 |                              |
| 101-42290-319 REMITTANCE OF STATE FIRE A      | 48,961.00         | 49,545.00         | 52,569.00           | 50,279.00           | 53,105.00           | 56,297.00           | 51,350.00                 | 57,450.00                  | 6,100.00                        | 11.9%                        |
| <b>TOTAL FIRE RELIEF</b>                      | <b>48,961.00</b>  | <b>49,545.00</b>  | <b>52,569.00</b>    | <b>50,279.00</b>    | <b>53,105.00</b>    | <b>56,297.00</b>    | <b>51,350.00</b>          | <b>57,450.00</b>           | <b>6,100.00</b>                 | <b>11.9%</b>                 |

SAFETY/EMERGENCY MGMT.  
 101-42500-210 OPERATINGN SUPPLIES  
 101-42500-300 PROFESSIONAL SERVICES  
 TOTAL SAFETY/EMERGENCY MGMT.

| 2016<br>ACTUAL | 2017<br>ACTUAL | 2018<br>ACTUAL | 2019<br>ACTUAL | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|----------------|----------------|----------------|----------------|----------------|----------------|---------------------------|----------------------------|---------------------------------|------------------------------|
|                |                | 15.00          | -              | -              | -              | -                         | -                          | -                               | 0.0%                         |
| 5,000.00       | 6,917.00       | 342.00         | 1,417.00       | 1,565.00       | 1,618.00       | 1,600.00                  | 1,650.00                   | 50.00                           | 3.1%                         |
| 5,000.00       | 6,917.00       | 357.00         | 1,417.00       | 1,565.00       | 1,618.00       | 1,600.00                  | 1,650.00                   | 50.00                           | 3.1%                         |

ANIMAL CONTROL  
 101-42700-210 OPERATING SUPPLIES  
 101-42700-223 BUILDINGS MAINT. SUPPLIE  
 101-42700-310 HUMANE SOCIETY  
 101-42700-380 UTILITIES  
 TOTAL ANIMAL CONTROL

|          |           |           |          |           |           |           |           |            |        |
|----------|-----------|-----------|----------|-----------|-----------|-----------|-----------|------------|--------|
| 84.00    | 143.00    | 287.00    | 123.00   | 140.00    | 71.00     | 200.00    | 200.00    | -          | 0.0%   |
| -        | -         | -         | -        | 20.00     | -         | -         | -         | -          | 0.0%   |
| 6,030.00 | 8,000.00  | 10,000.00 | 6,000.00 | 8,000.00  | 8,000.00  | 9,800.00  | 8,000.00  | (1,800.00) | -18.4% |
| 2,387.00 | 2,408.00  | 3,329.00  | 3,156.00 | 2,587.00  | 3,052.00  | 3,350.00  | 3,500.00  | 150.00     | 4.5%   |
| 8,501.00 | 10,551.00 | 13,616.00 | 9,279.00 | 10,747.00 | 11,123.00 | 13,350.00 | 11,700.00 | (1,650.00) | -12.4% |

TOTAL PUBLIC SAFETY EXPENDITURES

|              |              |              |              |              |              |              |              |            |      |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|------|
| 1,162,248.00 | 1,265,919.00 | 1,305,846.00 | 1,328,433.00 | 1,386,220.00 | 1,438,749.00 | 1,582,300.00 | 1,718,950.00 | 136,650.00 | 8.6% |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|------|

Key Budget Highlights for Public Safety Expenditures

Police Department

- Increase can be attributed to the following:

- Retirement in the Police Department (payment of severance and continued health insurance benefits)
- Changes in benefit enrollment levels and increases from 2021-2023 Union Contract wage increases
- Work Comp increases over 50% compared to previous year
- Continued investment in Public Safety Equipment

Fire Department

- Capital Outlay Buildings - \$8,000 Concrete sidewalk on north side of Fire Hall
- Capital Outlay Other Equip - \$15,000 - 4 pagers (\$3,000) & \$12,000 4 sets of turnout gear

|  | 2016<br>ACTUAL      | 2017<br>ACTUAL      | 2018<br>ACTUAL      | 2019<br>ACTUAL      | 2020<br>ACTUAL      | 2021<br>ACTUAL      | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| <b>PUBLIC WORKS EXPENDITURES</b>         |                     |                     |                     |                     |                     |                     |                           |                            |                                 |                              |
| <b>PUBLIC WORKS</b>                      |                     |                     |                     |                     |                     |                     |                           |                            |                                 |                              |
| 101-43100-101 REGULAR SALARIES           | 470,226.00          | 514,216.00          | 550,115.00          | 488,627.00          | 509,586.00          | 587,694.00          | 682,680.00                | 674,500.00                 | (8,180.00)                      | -1.2%                        |
| 101-43100-102 OVERTIME                   | 36,430.00           | 32,263.00           | 32,373.00           | 47,944.00           | 10,921.00           | 14,469.00           | 37,300.00                 | 37,300.00                  | -                               | 0.0%                         |
| 101-43100-103 PART TIME SALARIES         | 3,210.00            | 3,206.00            | -                   | -                   | -                   | 14,766.00           | -                         | -                          | -                               | 0.0%                         |
| 101-43100-108 CALL OUT PAY               | -                   | -                   | -                   | -                   | 1,491.00            | 2,760.00            | 3,000.00                  | 10,000.00                  | 7,000.00                        | 233.3%                       |
| 101-43100-120 Paid Administrative Leav   | -                   | -                   | -                   | -                   | 37,863.00           | -                   | -                         | -                          | -                               | 0.0%                         |
| 101-43100-121 PERA                       | 39,203.00           | 40,530.00           | 43,616.00           | 36,686.00           | 35,830.00           | 42,717.00           | 54,250.00                 | 54,400.00                  | 150.00                          | 0.3%                         |
| 101-43100-122 SOCIAL SECURITY CONTRIBUTI | 31,268.00           | 32,463.00           | 34,097.00           | 30,655.00           | 32,107.00           | 35,733.00           | 44,850.00                 | 45,000.00                  | 150.00                          | 0.3%                         |
| 101-43100-125 MEDICARE CONTRIBUTIONS     | 7,313.00            | 7,592.00            | 7,974.00            | 7,169.00            | 7,509.00            | 8,357.00            | 10,500.00                 | 10,550.00                  | 50.00                           | 0.5%                         |
| 101-43100-129 PENSION EXPENSE            | 2,624.00            | -                   | -                   | -                   | -                   | -                   | -                         | -                          | -                               | 0.0%                         |
| 101-43100-131 HEALTH INSURANCE           | 198,662.00          | 185,129.00          | 201,674.00          | 192,623.00          | 211,291.00          | 197,644.00          | 246,600.00                | 269,400.00                 | 22,800.00                       | 9.2%                         |
| 101-43100-132 DENTAL INSURANCE           | 9,885.00            | 10,655.00           | 10,524.00           | 7,414.00            | 6,692.00            | 11,704.00           | 11,000.00                 | 11,000.00                  | -                               | 0.0%                         |
| 101-43100-133 LIFE INSURANCE             | 2,378.00            | 3,289.00            | 3,719.00            | 3,183.00            | 3,615.00            | 3,580.00            | 3,600.00                  | 3,600.00                   | -                               | 0.0%                         |
| 101-43100-134 HSA EMPLOYER CONTRIBUTION  | -                   | 11,641.00           | 5,071.00            | 3,000.00            | 4,000.00            | -                   | -                         | -                          | -                               | 0.0%                         |
| 101-43100-135 Other Employee Benefits    | -                   | 1,113.00            | 3,896.00            | 63,294.00           | 3,211.00            | 38,731.00           | 3,300.00                  | 3,300.00                   | -                               | 0.0%                         |
| 101-43100-151 WORKER'S COMP. INSURANCE   | -                   | -                   | 71,008.00           | 60,997.00           | 64,461.00           | 58,316.00           | 67,700.00                 | 75,750.00                  | 8,050.00                        | 11.9%                        |
| 101-43100-161 RETIREE HEALTH INSURANCE   | -                   | -                   | -                   | 849.00              | 10,097.00           | 8,663.00            | 10,000.00                 | 10,500.00                  | 500.00                          | 5.0%                         |
| 101-43100-162 RETIREE DENTAL INSURANCE   | -                   | -                   | -                   | (242.00)            | (2,185.00)          | 76.00               | 1,000.00                  | -                          | (1,000.00)                      | -100.0%                      |
| 101-43100-163 RETIREE LIFE INSURANCE     | -                   | -                   | -                   | (8.00)              | -                   | (8.00)              | -                         | -                          | -                               | 0.0%                         |
| 101-43100-201 OFFICE SUPPLIES            | -                   | -                   | -                   | -                   | 3,248.00            | 1,144.00            | -                         | 2,300.00                   | 2,300.00                        | 0.0%                         |
| 101-43100-210 OPERATING SUPPLIES         | 41,077.00           | 37,667.00           | 45,252.00           | 43,770.00           | 74,651.00           | 100,887.00          | 55,000.00                 | 59,550.00                  | 4,550.00                        | 8.3%                         |
| 101-43100-212 GASOLINE AND DIESEL FUEL   | 29,263.00           | 38,524.00           | 46,253.00           | 46,550.00           | 37,996.00           | 45,141.00           | 36,750.00                 | 37,000.00                  | 250.00                          | 0.7%                         |
| 101-43100-213 OIL AND LUBRICANTS         | 278.00              | 5,080.00            | 5,358.00            | 6,059.00            | 4,974.00            | 2,416.00            | 5,500.00                  | 5,750.00                   | 250.00                          | 4.5%                         |
| 101-43100-215 WAREHOUSE SUPPLIES         | 519.00              | -                   | -                   | -                   | -                   | 255.00              | -                         | 500.00                     | 500.00                          | 0.0%                         |
| 101-43100-221 MAINT. AND REPAIR SUPPLIES | 1,176.00            | 2,952.00            | 1,923.00            | 82.00               | -                   | 4,537.00            | 4,000.00                  | 9,200.00                   | 5,200.00                        | 130.0%                       |
| 101-43100-223 BUILDING MAINT. SUPPLIES   | 1,963.00            | 6,476.00            | 5,454.00            | 5,967.00            | 17,290.00           | 2,863.00            | 6,500.00                  | 14,550.00                  | 8,050.00                        | 123.8%                       |
| 101-43100-224 STREET MATERIALS           | 64,713.00           | 48,873.00           | 41,135.00           | 48,979.00           | 69,037.00           | 33,117.00           | 55,650.00                 | 55,000.00                  | (650.00)                        | -1.2%                        |
| 101-43100-300 PROFESSIONAL SERVICES      | 3,318.00            | 1,155.00            | 47.00               | -                   | -                   | -                   | 1,200.00                  | 1,200.00                   | -                               | 0.0%                         |
| 101-43100-303 CONTRACTUAL SERVICES       | -                   | 450.00              | 850.00              | -                   | -                   | -                   | 350.00                    | 350.00                     | -                               | 0.0%                         |
| 101-43100-321 TELEPHONE                  | 83.00               | 1,409.00            | 1,525.00            | 1,819.00            | 1,831.00            | 1,999.00            | 1,600.00                  | 2,700.00                   | 1,100.00                        | 68.8%                        |
| 101-43100-331 TRAVEL & TRAINING          | 1,167.00            | 6,397.00            | 2,570.00            | 1,308.00            | 321.00              | 916.00              | 2,950.00                  | 6,000.00                   | 3,050.00                        | 103.4%                       |
| 101-43100-361 GENERAL LIABILITY INSURANC | -                   | -                   | 7,757.00            | 8,428.00            | 8,227.00            | 10,232.00           | 10,750.00                 | 10,100.00                  | (650.00)                        | -6.0%                        |
| 101-43100-362 PROPERTY INSURANCE         | -                   | -                   | 3,729.00            | 4,658.00            | 4,894.00            | 5,022.00            | 5,300.00                  | 3,800.00                   | (1,500.00)                      | -28.3%                       |
| 101-43100-380 UTILITIES                  | 7,592.00            | 9,919.00            | 10,516.00           | 11,239.00           | 9,468.00            | 11,019.00           | 11,850.00                 | 12,450.00                  | 600.00                          | 5.1%                         |
| 101-43100-404 EQUIP. MAINTENANCE CONTRAC | -                   | 282.00              | 884.00              | 1,264.00            | 2,200.00            | 1,922.00            | 2,000.00                  | 4,900.00                   | 2,900.00                        | 145.0%                       |
| 101-43100-439 MISCELLANEOUS              | 317.00              | 705.00              | 4.00                | 143.00              | (13.00)             | 441.00              | 300.00                    | 2,050.00                   | 1,750.00                        | 583.3%                       |
| 101-43100-497 EXTRAORDINARY EXPENSES     | -                   | -                   | -                   | -                   | 3,310.00            | 108.00              | -                         | -                          | -                               | 0.0%                         |
| 101-43100-530 CAP OUTLAY - IMPROVEMENTS  | 2,107.00            | -                   | -                   | -                   | -                   | -                   | -                         | -                          | -                               | 0.0%                         |
| 101-43100-580 CAP OUTLAY - OTHER EQUIP   | -                   | -                   | 5,661.00            | 14,173.00           | -                   | -                   | -                         | -                          | -                               | 0.0%                         |
| <b>TOTAL PUBLIC WORKS</b>                | <b>954,772.00</b>   | <b>1,001,986.00</b> | <b>1,142,985.00</b> | <b>1,136,630.00</b> | <b>1,173,923.00</b> | <b>1,247,221.00</b> | <b>1,375,480.00</b>       | <b>1,469,450.00</b>        | <b>93,970.00</b>                | <b>6.8%</b>                  |
| <b>EQUIPMENT MAINTENANCE</b>             |                     |                     |                     |                     |                     |                     |                           |                            |                                 |                              |
| 101-43126-221 MAINT. AND REPAIR SUPPLIES | 25,133.00           | 46,102.00           | 37,051.00           | 48,460.00           | 72,817.00           | 54,925.00           | 53,200.00                 | 54,000.00                  | 800.00                          | 1.5%                         |
| <b>TOTAL EQUIPMENT MAINTENANCE</b>       | <b>25,133.00</b>    | <b>46,102.00</b>    | <b>37,051.00</b>    | <b>48,460.00</b>    | <b>72,817.00</b>    | <b>54,925.00</b>    | <b>53,200.00</b>          | <b>54,000.00</b>           | <b>800.00</b>                   | <b>1.5%</b>                  |
| <b>STREET SIGNS</b>                      |                     |                     |                     |                     |                     |                     |                           |                            |                                 |                              |
| 101-43127-210 OPERATING SUPPLIES         | 16,336.00           | 9,336.00            | 9,803.00            | 7,689.00            | 8,511.00            | 10,273.00           | 10,000.00                 | 10,000.00                  | -                               | 0.0%                         |
| <b>TOTAL STREET SIGNS</b>                | <b>16,336.00</b>    | <b>9,336.00</b>     | <b>9,803.00</b>     | <b>7,689.00</b>     | <b>8,511.00</b>     | <b>10,273.00</b>    | <b>10,000.00</b>          | <b>10,000.00</b>           | <b>-</b>                        | <b>0.0%</b>                  |
| <b>WASTE REMOVAL</b>                     |                     |                     |                     |                     |                     |                     |                           |                            |                                 |                              |
| 101-43230-384 REFUSE DISPOSAL            | 35,280.00           | 29,760.00           | 31,258.00           | 29,904.00           | 29,227.00           | 36,578.00           | 31,750.00                 | 46,350.00                  | 14,600.00                       | 46.0%                        |
| <b>TOTAL WASTE REMOVAL</b>               | <b>35,280.00</b>    | <b>29,760.00</b>    | <b>31,258.00</b>    | <b>29,904.00</b>    | <b>29,227.00</b>    | <b>36,578.00</b>    | <b>31,750.00</b>          | <b>46,350.00</b>           | <b>14,600.00</b>                | <b>46.0%</b>                 |
| <b>CARE OF TREES</b>                     |                     |                     |                     |                     |                     |                     |                           |                            |                                 |                              |
| 101-43260-210 OPERATING SUPPLIES         | 9,328.00            | 2,354.00            | 1,732.00            | 656.00              | 3,300.00            | -                   | 8,000.00                  | 8,000.00                   | -                               | 0.0%                         |
| <b>TOTAL CARE OF TREES</b>               | <b>9,328.00</b>     | <b>2,354.00</b>     | <b>1,732.00</b>     | <b>656.00</b>       | <b>3,300.00</b>     | <b>-</b>            | <b>8,000.00</b>           | <b>8,000.00</b>            | <b>-</b>                        | <b>0.0%</b>                  |
| <b>TOTAL PUBLIC WORKS EXPENDITURES</b>   | <b>1,040,849.00</b> | <b>1,089,538.00</b> | <b>1,222,829.00</b> | <b>1,223,339.00</b> | <b>1,287,778.00</b> | <b>1,348,997.00</b> | <b>1,478,430.00</b>       | <b>1,587,800.00</b>        | <b>109,370.00</b>               | <b>7.4%</b>                  |

**Key Budget Highlights for Public Works Expenditures**

- Increase can be attributed to changes in benefit enrollment levels and increases from 2021-2023 Union Contract wage increases
- Increase in cost of fuel
- Building & Maintenance increased for annual maintenance to North Campus

|  | 2016<br>ACTUAL    | 2017<br>ACTUAL    | 2018<br>ACTUAL    | 2019<br>ACTUAL    | 2020<br>ACTUAL    | 2021<br>ACTUAL    | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| <b>PARKS &amp; RECREATION EXPENDITURES</b>       |                   |                   |                   |                   |                   |                   |                           |                            |                                 |                              |
| <b>RECREATION BOARD</b>                          |                   |                   |                   |                   |                   |                   |                           |                            |                                 |                              |
| 101-45120-470 CONTRIBUTIONS                      | 36,000.00         | 36,000.00         | 36,000.00         | 36,400.00         | 36,400.00         | 36,400.00         | 36,400.00                 | 36,400.00                  | -                               | 0.0%                         |
| <b>TOTAL RECREATION BOARD</b>                    | <b>36,000.00</b>  | <b>36,000.00</b>  | <b>36,000.00</b>  | <b>36,400.00</b>  | <b>36,400.00</b>  | <b>36,400.00</b>  | <b>36,400.00</b>          | <b>36,400.00</b>           | <b>-</b>                        | <b>0.0%</b>                  |
| <b>RINKS, PLAYGROUNDS &amp; PARK</b>             |                   |                   |                   |                   |                   |                   |                           |                            |                                 |                              |
| 101-45123-101 REGULAR SALARIES                   | 20,681.00         | 46,753.00         | 49,565.00         | 25,110.00         | 13,005.00         | 34,366.00         | 48,100.00                 | 48,100.00                  | -                               | 0.0%                         |
| 101-45123-102 OVERTIME                           | 235.00            | 3,021.00          | -                 | -                 | 554.00            | 419.00            | 2,300.00                  | 2,300.00                   | -                               | 0.0%                         |
| 101-45123-103 PART TIME SALARIES                 | 32,105.00         | 30,319.00         | 30,153.00         | 27,487.00         | 17,344.00         | 16,045.00         | 32,650.00                 | 32,650.00                  | -                               | 0.0%                         |
| 101-45123-108 CALL OUT PAY                       | -                 | -                 | -                 | -                 | -                 | -                 | 1,000.00                  | 1,000.00                   | -                               | 0.0%                         |
| 101-45123-121 PERA                               | 1,569.00          | 3,735.00          | 3,767.00          | 1,883.00          | 1,017.00          | 2,598.00          | 3,900.00                  | 3,900.00                   | -                               | 0.0%                         |
| 101-45123-122 SOCIAL SECURITY CONTRIBUT.         | 3,217.00          | 4,816.00          | 4,712.00          | 3,111.00          | 1,858.00          | 2,983.00          | 5,250.00                  | 5,250.00                   | -                               | 0.0%                         |
| 101-45123-125 MEDICARE CONTRIBUTIONS             | 752.00            | 1,126.00          | 1,102.00          | 728.00            | 435.00            | 698.00            | 1,250.00                  | 1,250.00                   | -                               | 0.0%                         |
| 101-45123-129 PENSION EXPENSE                    | 107.00            | -                 | -                 | -                 | -                 | -                 | -                         | -                          | -                               | 0.0%                         |
| 101-45123-131 HEALTH INSURANCE                   | 6,491.00          | 15,145.00         | 17,183.00         | 21,334.00         | 3,876.00          | 13,048.00         | 21,450.00                 | 22,500.00                  | 1,050.00                        | 4.9%                         |
| 101-45123-132 DENTAL INSURANCE                   | -                 | -                 | -                 | 469.00            | -                 | 142.00            | 850.00                    | 850.00                     | -                               | 0.0%                         |
| 101-45123-133 LIFE INSURANCE                     | -                 | -                 | -                 | (58.00)           | -                 | -                 | 300.00                    | 300.00                     | -                               | 0.0%                         |
| 101-45123-135 Other Employee Benefits            | -                 | 100.00            | 100.00            | 34,974.00         | 100.00            | -                 | 300.00                    | 300.00                     | -                               | 0.0%                         |
| 101-45123-151 WORKER'S COMP. INSURANCE           | -                 | -                 | 4,717.00          | 4,629.00          | 4,853.00          | 4,011.00          | 5,100.00                  | 4,650.00                   | (450.00)                        | -8.8%                        |
| 101-45123-161 RETIREE HEALTH INSURANCE           | -                 | -                 | -                 | 2,146.00          | 23,700.00         | -                 | -                         | -                          | -                               | 0.0%                         |
| 101-45123-162 RETIREE DENTAL INSURANCE           | -                 | -                 | -                 | (33.00)           | 928.00            | (853.00)          | -                         | -                          | -                               | 0.0%                         |
| 101-45123-163 RETIREE LIFE INSURANCE             | -                 | -                 | -                 | (8.00)            | -                 | -                 | -                         | -                          | -                               | 0.0%                         |
| 101-45123-210 OPERATING SUPPLIES                 | 2,351.00          | 4,515.00          | 8,061.00          | 4,384.00          | 15,499.00         | 21,532.00         | 10,000.00                 | 10,400.00                  | 400.00                          | 4.0%                         |
| 101-45123-221 MAINT. AND REPAIR SUPPLIES         | 1,342.00          | 18,176.00         | 12,320.00         | 6,087.00          | 1,082.00          | 2,300.00          | 10,000.00                 | 10,400.00                  | 400.00                          | 4.0%                         |
| 101-45123-223 MAINT & REPAIRS - ADA              | -                 | -                 | -                 | -                 | -                 | -                 | 10,000.00                 | 10,400.00                  | 400.00                          | 4.0%                         |
| 101-45123-300 PROFESSIONAL SERVICES              | -                 | 930.00            | -                 | -                 | -                 | -                 | -                         | -                          | -                               | 0.0%                         |
| 101-45123-321 TELEPHONE                          | -                 | 226.00            | 1,297.00          | 1,240.00          | 1,224.00          | 1,454.00          | 1,350.00                  | 1,700.00                   | 350.00                          | 25.9%                        |
| 101-45123-361 GENERAL LIABILITY INSURANC         | -                 | -                 | 803.00            | 867.00            | 863.00            | 865.00            | 950.00                    | 700.00                     | (250.00)                        | -26.3%                       |
| 101-45123-362 PROPERTY INSURANCE                 | -                 | -                 | 2,996.00          | 3,469.00          | 3,825.00          | 3,946.00          | 4,150.00                  | 1,850.00                   | (2,300.00)                      | -55.4%                       |
| 101-45123-380 UTILITIES                          | 8,680.00          | 8,083.00          | 8,473.00          | 11,683.00         | 9,640.00          | 12,502.00         | 12,500.00                 | 16,850.00                  | 4,350.00                        | 34.8%                        |
| 101-45123-411 RENTALS - LEASES                   | -                 | -                 | 111.00            | -                 | -                 | -                 | -                         | -                          | -                               | 0.0%                         |
| 101-45123-530 CAP OUTLAY - IMPROVEMENTS          | -                 | -                 | -                 | -                 | -                 | -                 | -                         | -                          | -                               | 0.0%                         |
| <b>TOTAL RINKS, PLAYGROUNDS &amp; PARK</b>       | <b>77,530.00</b>  | <b>136,945.00</b> | <b>145,360.00</b> | <b>149,502.00</b> | <b>99,803.00</b>  | <b>116,056.00</b> | <b>171,400.00</b>         | <b>175,350.00</b>          | <b>3,950.00</b>                 | <b>2.3%</b>                  |
| <b>CURLING CLUB / SKI TRAIL</b>                  |                   |                   |                   |                   |                   |                   |                           |                            |                                 |                              |
| 101-45127-221 MAINT. AND REPAIR SUPPLIES         | 37.00             | -                 | -                 | -                 | -                 | -                 | -                         | -                          | -                               | 0.0%                         |
| 101-45127-380 UTILITIES                          | 398.00            | 361.00            | 191.00            | 579.00            | 499.00            | 541.00            | 650.00                    | 950.00                     | 300.00                          | 46.2%                        |
| <b>TOTAL CURLING CLUB / SKI TRAIL</b>            | <b>435.00</b>     | <b>361.00</b>     | <b>191.00</b>     | <b>579.00</b>     | <b>499.00</b>     | <b>541.00</b>     | <b>650.00</b>             | <b>950.00</b>              | <b>300.00</b>                   | <b>46.2%</b>                 |
| <b>PUBLIC ARTS</b>                               |                   |                   |                   |                   |                   |                   |                           |                            |                                 |                              |
| 101-45175-210 OPERATING SUPPLIES                 | 9,658.00          | 6,000.00          | 9,716.00          | 10,045.00         | 1,181.00          | -                 | 10,000.00                 | 10,000.00                  | -                               | 0.0%                         |
| <b>TOTAL PUBLIC ARTS</b>                         | <b>9,658.00</b>   | <b>6,000.00</b>   | <b>9,716.00</b>   | <b>10,045.00</b>  | <b>1,181.00</b>   | <b>-</b>          | <b>10,000.00</b>          | <b>10,000.00</b>           | <b>-</b>                        | <b>0.0%</b>                  |
| <b>COMMUNITY BUILDING</b>                        |                   |                   |                   |                   |                   |                   |                           |                            |                                 |                              |
| 101-45185-106 MAINTENANCE SALARIES               | -                 | 32.00             | -                 | -                 | -                 | -                 | -                         | -                          | -                               | 0.0%                         |
| 101-45185-121 PERA                               | -                 | 2.00              | -                 | -                 | -                 | -                 | -                         | -                          | -                               | 0.0%                         |
| 101-45185-122 SOCIAL SECURITY CONTRIBUTI         | -                 | 2.00              | -                 | -                 | -                 | -                 | -                         | -                          | -                               | 0.0%                         |
| 101-45185-131 HEALTH INSURANCE                   | -                 | 14.00             | -                 | -                 | -                 | -                 | -                         | -                          | -                               | 0.0%                         |
| 101-45185-210 OPERATING SUPPLIES                 | 807.00            | 656.00            | 848.00            | 986.00            | 613.00            | 7,614.00          | 850.00                    | 2,000.00                   | 1,150.00                        | 135.3%                       |
| 101-45185-220 MAINTENANCE SUPPLIES               | -                 | 56.00             | -                 | -                 | -                 | -                 | -                         | -                          | -                               | 0.0%                         |
| 101-45185-221 MAINT. AND REPAIR SUPPLIES         | -                 | -                 | -                 | -                 | -                 | -                 | -                         | -                          | -                               | 0.0%                         |
| 101-45185-223 BUILDINGS MAINT. SUPPLIES          | 2,243.00          | 710.00            | 1,518.00          | 1,105.00          | 10,183.00         | 632.00            | 25,000.00                 | 25,000.00                  | -                               | 0.0%                         |
| 101-45185-321 TELEPHONE                          | 696.00            | 631.00            | 700.00            | 1,160.00          | 1,153.00          | 1,272.00          | 1,250.00                  | 1,300.00                   | 50.00                           | 4.0%                         |
| 101-45185-361 GENERAL LIABILITY INSURANC         | -                 | -                 | 147.00            | 156.00            | 138.00            | 137.00            | 150.00                    | 200.00                     | 50.00                           | 33.3%                        |
| 101-45185-362 PROPERTY INSURANCE                 | 691.00            | 318.00            | 694.00            | 736.00            | 811.00            | 834.00            | 900.00                    | 650.00                     | (250.00)                        | -27.8%                       |
| 101-45185-380 UTILITIES                          | 3,784.00          | 4,814.00          | 5,365.00          | 5,848.00          | 4,599.00          | 5,573.00          | 6,150.00                  | 6,400.00                   | 250.00                          | 4.1%                         |
| <b>TOTAL COMMUNITY BUILDING</b>                  | <b>8,221.00</b>   | <b>7,235.00</b>   | <b>9,272.00</b>   | <b>9,991.00</b>   | <b>17,497.00</b>  | <b>16,062.00</b>  | <b>34,300.00</b>          | <b>35,550.00</b>           | <b>1,250.00</b>                 | <b>3.6%</b>                  |
| <b>TOTAL PARKS &amp; RECREATION EXPENDITURES</b> | <b>131,844.00</b> | <b>186,541.00</b> | <b>200,539.00</b> | <b>206,517.00</b> | <b>155,380.00</b> | <b>169,059.00</b> | <b>252,750.00</b>         | <b>258,250.00</b>          | <b>5,500.00</b>                 | <b>2.2%</b>                  |

**Key Highlights for Culture & Recreation Expenditures**

- Continued investment in **Community Buildings** due to participating in upgrades, partnering with Community Partners



## HEALTH &amp; WELFARE EXPENDITURES

|  | 2016<br>ACTUAL   | 2017<br>ACTUAL   | 2018<br>ACTUAL    | 2019<br>ACTUAL    | 2020<br>ACTUAL   | 2021<br>ACTUAL    | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|--|------------------|------------------|-------------------|-------------------|------------------|-------------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| <b>CEMETERY</b>                                |                  |                  |                   |                   |                  |                   |                           |                            |                                 |                              |
| 101-49001-101 REGULAR SALARIES                 | 48,729.00        | 50,122.00        | 53,932.00         | 34,853.00         | 44,061.00        | 53,640.00         | 55,450.00                 | 55,450.00                  | -                               | 0.0%                         |
| 101-49001-102 OVERTIME                         | 307.00           | 157.00           | 232.00            | -                 | 556.00           | 407.00            | 1,500.00                  | 1,500.00                   | -                               | 0.0%                         |
| 101-49001-103 PART TIME SALARIES               | 7,946.00         | 8,239.00         | 8,843.00          | 10,358.00         | 9,887.00         | 11,092.00         | 11,700.00                 | 11,700.00                  | -                               | 0.0%                         |
| 101-49001-108 CALL OUT PAY                     | -                | -                | -                 | -                 | -                | 97.00             | -                         | 200.00                     | -                               |                              |
| 101-49001-120 Paid Administrative Leav         | -                | -                | -                 | -                 | 4,214.00         | -                 | -                         | -                          | -                               | 0.0%                         |
| 101-49001-121 PERA                             | 3,888.00         | 3,773.00         | 4,062.00          | 2,614.00          | 3,662.00         | 4,055.00          | 4,300.00                  | 4,300.00                   | -                               | 0.0%                         |
| 101-49001-122 SOCIAL SECURITY CONTRIBUTI       | 3,614.00         | 3,544.00         | 3,793.00          | 2,633.00          | 3,610.00         | 4,012.00          | 4,300.00                  | 4,300.00                   | -                               | 0.0%                         |
| 101-49001-125 MEDICARE CONTRIBUTIONS           | 845.00           | 829.00           | 887.00            | 616.00            | 844.00           | 938.00            | 1,000.00                  | 1,000.00                   | -                               | 0.0%                         |
| 101-49001-129 PENSION EXPENSE                  | 260.00           | -                | -                 | -                 | -                | -                 | -                         | -                          | -                               | 0.0%                         |
| 101-49001-131 HEALTH INSURANCE                 | 8,735.00         | 6,565.00         | 7,936.00          | 18,636.00         | -                | -                 | 10,000.00                 | 26,450.00                  | 16,450.00                       | 100.0%                       |
| 101-49001-132 DENTAL INSURANCE                 | -                | 25.00            | -                 | (89.00)           | 127.00           | 51.00             | 1,000.00                  | 1,000.00                   | -                               | 0.0%                         |
| 101-49001-133 LIFE INSURANCE                   | 225.00           | 287.00           | 283.00            | 116.00            | 327.00           | 292.00            | 350.00                    | 350.00                     | -                               | 0.0%                         |
| 101-49001-135 Other Employee Benefits          | -                | -                | 98.00             | 32,167.00         | -                | 220.00            | 300.00                    | 300.00                     | -                               | 0.0%                         |
| 101-49001-151 WORKER'S COMP. INSURANCE         | -                | -                | 5,268.00          | 5,788.00          | 6,029.00         | 5,045.00          | 6,350.00                  | 5,150.00                   | (1,200.00)                      | -18.9%                       |
| 101-49001-161 RETIREE HEALTH INSURANCE         | -                | -                | -                 | 849.00            | 10,064.00        | 9,045.00          | 10,000.00                 | -                          | (10,000.00)                     | -100.0%                      |
| 101-49001-162 RETIREE DENTAL INSURANCE         | -                | -                | -                 | (33.00)           | (221.00)         | (447.00)          | 1,000.00                  | -                          | (1,000.00)                      | -100.0%                      |
| 101-49001-163 RETIREE LIFE INSURANCE           | -                | -                | -                 | (8.00)            | -                | -                 | -                         | -                          | -                               | 0.0%                         |
| 101-49001-201 OFFICE SUPPLIES                  | -                | -                | -                 | -                 | 62.00            | 200.00            | 1,000.00                  | 1,000.00                   | -                               | 100.0%                       |
| 101-49001-210 OPERATING SUPPLIES               | 7,709.00         | 4,712.00         | 14,030.00         | 2,541.00          | 2,711.00         | 4,797.00          | 7,400.00                  | 7,400.00                   | -                               | 0.0%                         |
| 101-49001-221 MAINT. AND REPAIR SUPPLIES       | 994.00           | 1,322.00         | 193.00            | 316.00            | -                | 63.00             | 750.00                    | 750.00                     | -                               | 0.0%                         |
| 101-49001-223 BUILDINGS MAINT. SUPPLIES        | 566.00           | 1,010.00         | 2,703.00          | 1,016.00          | 630.00           | 28.00             | 1,400.00                  | 1,400.00                   | -                               | 0.0%                         |
| 101-49001-321 TELEPHONE                        | 990.00           | 1,108.00         | 835.00            | 835.00            | 835.00           | 835.00            | 900.00                    | 900.00                     | -                               | 0.0%                         |
| 101-49001-331 TRAVEL & TRAINING                | -                | -                | -                 | -                 | -                | 750.00            | 1,500.00                  | 1,500.00                   | -                               | 100.0%                       |
| 101-49001-361 GENERAL LIABILITY INSURANC       | -                | -                | 388.00            | 626.00            | 597.00           | 607.00            | 650.00                    | 450.00                     | (200.00)                        | -30.8%                       |
| 101-49001-362 PROPERTY INSURANCE               | 1,071.00         | 438.00           | 816.00            | 1,771.00          | 1,953.00         | 2,004.00          | 2,150.00                  | 800.00                     | (1,350.00)                      | -62.8%                       |
| 101-49001-380 UTILITIES                        | 2,247.00         | 2,477.00         | 2,922.00          | 3,342.00          | 2,674.00         | 2,730.00          | 3,550.00                  | 3,850.00                   | 300.00                          | 8.5%                         |
| 101-49001-404 EQUIP. MAINTENANCE CONTRAC       | -                | 527.00           | 832.00            | 1,176.00          | 1,342.00         | 914.00            | 4,400.00                  | 4,400.00                   | -                               | 0.0%                         |
| 101-49001-430 MISCELLANEOUS                    | 4,000.00         | 6,000.00         | 6,000.00          | 6,000.00          | -                | 5,934.00          | 6,000.00                  | 6,000.00                   | -                               | 0.0%                         |
| 101-49001-614 DUES AND SUBSCRIPTION            | -                | -                | 95.00             | (53.00)           | 2,995.00         | 5,000.00          | 3,000.00                  | 3,000.00                   | -                               | 0.0%                         |
| <b>TOTAL CEMETERY</b>                          | <b>92,126.00</b> | <b>91,135.00</b> | <b>114,148.00</b> | <b>126,070.00</b> | <b>96,959.00</b> | <b>112,309.00</b> | <b>139,950.00</b>         | <b>143,150.00</b>          | <b>3,200.00</b>                 | <b>2.3%</b>                  |
| <b>TOTAL HEALTH &amp; WELFARE EXPENDITURES</b> | <b>92,126.00</b> | <b>91,135.00</b> | <b>114,148.00</b> | <b>126,070.00</b> | <b>96,959.00</b> | <b>112,309.00</b> | <b>139,950.00</b>         | <b>143,150.00</b>          | <b>3,200.00</b>                 | <b>2.3%</b>                  |

## Key Highlights for Health &amp; Welfare Expenditures

- CEMETERY
- Increase is due to changes in benefit enrollment.

MISCELLANEOUS EXPENDITURES

|   | 2016<br>ACTUAL      | 2017<br>ACTUAL      | 2018<br>ACTUAL      | 2019<br>ACTUAL      | 2020<br>ACTUAL      | 2021<br>ACTUAL      | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| <b>CABLE T.V.</b>                         |                     |                     |                     |                     |                     |                     |                           |                            |                                 |                              |
| 101-49002-103 PART TIME SALARIES          | 10,142.00           | 10,155.00           | 10,195.00           | 4,875.00            | 8,161.00            | 2,680.00            | 25,000.00                 | -                          | (25,000.00)                     | -100.0%                      |
| 101-49002-121 PERA                        | 679.00              | 675.00              | 661.00              | 339.00              | 612.00              | 201.00              | 1,900.00                  | -                          | (1,900.00)                      | -100.0%                      |
| 101-49002-122 SOCIAL SECURITY CONTRIBUT.  | 629.00              | 630.00              | 632.00              | 302.00              | 506.00              | 166.00              | 1,550.00                  | -                          | (1,550.00)                      | -100.0%                      |
| 101-49002-125 MEDICARE CONTRIBUTIONS      | 147.00              | 147.00              | 148.00              | 71.00               | 118.00              | 39.00               | 400.00                    | -                          | (400.00)                        | -100.0%                      |
| 101-49002-151 WORKER'S COMP. INSURANCE    | -                   | -                   | 43.00               | 33.00               | 37.00               | 41.00               | 50.00                     | 100.00                     | 50.00                           | 100.0%                       |
| 101-49002-303 CONTRACTUAL SERVICES        | -                   | -                   | -                   | -                   | -                   | -                   | -                         | 36,550.00                  | 36,550.00                       | 100.0%                       |
| 101-49002-361 GENERAL LIABILITY INSURANCE | -                   | -                   | -                   | 2.00                | 2.00                | -                   | 50.00                     | 50.00                      | -                               | 100.0%                       |
| 101-49002-490 CABLE T.V. COMMITTEE        | 7,363.00            | 14,140.00           | 1,600.00            | 446.00              | 600.00              | 1,050.00            | 15,000.00                 | 15,000.00                  | -                               | 0.0%                         |
| <b>TOTAL CABLE T.V.</b>                   | <b>18,960.00</b>    | <b>25,747.00</b>    | <b>13,279.00</b>    | <b>6,068.00</b>     | <b>10,036.00</b>    | <b>4,177.00</b>     | <b>43,950.00</b>          | <b>51,700.00</b>           | <b>7,750.00</b>                 | <b>17.6%</b>                 |
| <b>MISCELLANEOUS</b>                      |                     |                     |                     |                     |                     |                     |                           |                            |                                 |                              |
| 101-49100-300 PROFESSIONAL SERVICES       | 34,035.00           | 3,290.00            | 21,262.00           | 45,287.00           | 36,266.00           | 87,807.00           | 68,000.00                 | 82,000.00                  | 14,000.00                       | 20.6%                        |
| 101-49100-303 CONTRACTUAL SERVICES        | -                   | 16,155.00           | 3,788.00            | -                   | -                   | -                   | -                         | 1,000.00                   | 1,000.00                        | 0.0%                         |
| 101-49100-411 RENTALS - LEASES            | -                   | 154.00              | 191.00              | 186.00              | 193.00              | 191.00              | 200.00                    | 200.00                     | -                               | 0.0%                         |
| 101-49100-433 DUES AND SUBSCRIPTIONS      | 6,235.00            | 6,875.00            | 8,842.00            | 9,081.00            | 10,655.00           | 9,560.00            | 10,350.00                 | 16,550.00                  | 6,200.00                        | 59.9%                        |
| 101-49100-436 CITY BAND ALLOCATIONS       | 7,000.00            | 7,000.00            | 7,000.00            | 7,000.00            | -                   | 7,000.00            | 10,000.00                 | 10,000.00                  | -                               | 0.0%                         |
| 101-49100-437 STATE SURCHARGE-BLDG.PERM   | 2,116.00            | 1,024.00            | 749.00              | 2,751.00            | 990.00              | 1,306.00            | 1,600.00                  | 1,600.00                   | -                               | 0.0%                         |
| 101-49100-439 MISCELLANEOUS               | 11,475.00           | 6,040.00            | 1,809.00            | 3,877.00            | 5,254.00            | 6,420.00            | 5,950.00                  | 5,950.00                   | -                               | 0.0%                         |
| 101-49100-470 CONTRIBUTIONS               | 10,000.00           | 10,000.00           | 10,000.00           | 10,000.00           | 10,000.00           | 10,000.00           | 10,000.00                 | 10,000.00                  | -                               | 0.0%                         |
| 101-49100-471 HERITAGE DAYS               | 13,689.00           | 10,795.00           | 9,616.00            | 11,806.00           | 25.00               | 12,682.00           | 12,800.00                 | 12,800.00                  | -                               | 0.0%                         |
| 101-49100-472 MAYOR'S/KIDZ BLOCK PARTY    | 3,734.00            | 1,850.00            | 3,000.00            | 3,000.00            | -                   | 3,000.00            | 3,000.00                  | 3,000.00                   | -                               | 0.0%                         |
| 101-49100-473 CHALK-O-LOT FESTIVAL        | 650.00              | 1,500.00            | -                   | -                   | -                   | -                   | -                         | -                          | -                               | 0.0%                         |
| 101-49100-474 WINTER FROLIC               | -                   | 2,178.00            | 4,987.00            | 6,539.00            | 2,099.00            | 7,694.00            | 6,000.00                  | 6,000.00                   | -                               | 0.0%                         |
| 101-49100-496 BAD BEET EXPENSE            | 30.00               | -                   | 1,399.00            | -                   | -                   | -                   | -                         | -                          | -                               | 0.0%                         |
| 101-49100-497 EXTRAORDINARY EXPENSES      | -                   | 904.00              | -                   | 26,190.00           | 32,370.00           | 3,198.00            | -                         | -                          | -                               | 0.0%                         |
| 101-49100-499 TRANSFERS OUT               | 366,180.00          | 478,619.00          | 575,991.00          | 671,829.00          | 1,474,859.00        | 1,325,050.00        | 725,250.00                | 293,850.00                 | (431,400.00)                    | -59.5%                       |
| <b>TOTAL MISCELLANEOUS</b>                | <b>455,144.00</b>   | <b>546,384.00</b>   | <b>648,634.00</b>   | <b>797,546.00</b>   | <b>1,572,711.00</b> | <b>1,473,908.00</b> | <b>853,150.00</b>         | <b>442,950.00</b>          | <b>(410,200.00)</b>             | <b>-48.1%</b>                |
| <b>INSURANCE</b>                          |                     |                     |                     |                     |                     |                     |                           |                            |                                 |                              |
| 101-49230-141 UNEMPLOYMENT COMPENSATION   | 333.00              | 360.00              | 15.00               | -                   | 420.00              | -                   | -                         | -                          | -                               | 0.0%                         |
| 101-49230-151 WORKER'S COMP. INSURANCE    | 60,899.00           | 74,464.00           | (295.00)            | -                   | -                   | -                   | -                         | -                          | -                               | 0.0%                         |
| <b>TOTAL INSURANCE</b>                    | <b>61,232.00</b>    | <b>74,824.00</b>    | <b>(280.00)</b>     | <b>-</b>            | <b>420.00</b>       | <b>-</b>            | <b>-</b>                  | <b>-</b>                   | <b>-</b>                        | <b>0.0%</b>                  |
| <b>INSURANCE</b>                          |                     |                     |                     |                     |                     |                     |                           |                            |                                 |                              |
| 101-49240-361 GENERAL LIABILITY INSURANCE | 42,030.00           | 43,291.00           | -                   | -                   | -                   | -                   | -                         | -                          | -                               | 0.0%                         |
| 101-49240-362 PROPERTY INSURANCE          | 7,645.00            | 7,874.00            | -                   | -                   | -                   | -                   | -                         | -                          | -                               | 0.0%                         |
| 101-49240-495 EMPLOYEE BONDS              | 658.00              | 678.00              | -                   | -                   | -                   | -                   | -                         | -                          | -                               | 0.0%                         |
| <b>TOTAL INSURANCE</b>                    | <b>50,333.00</b>    | <b>51,843.00</b>    | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>                  | <b>-</b>                   | <b>-</b>                        | <b>0.0%</b>                  |
| <b>TOTAL MISCELLANEOUS EXPENDITURES</b>   | <b>585,669.00</b>   | <b>698,798.00</b>   | <b>661,633.00</b>   | <b>803,614.00</b>   | <b>1,583,167.00</b> | <b>1,478,085.00</b> | <b>897,100.00</b>         | <b>494,650.00</b>          | <b>(402,450.00)</b>             | <b>-44.9%</b>                |
| <b>DEBT REDEMPTION</b>                    |                     |                     |                     |                     |                     |                     |                           |                            |                                 |                              |
| 101-49260-601 DEBT REDEMPTION - PRINCIPA  | 113,226.00          | 118,032.00          | 123,041.00          | 63,465.00           | -                   | -                   | -                         | -                          | -                               | 0.0%                         |
| 101-49260-611 DEBT REDEMPTION - INTEREST  | 16,370.00           | 11,564.00           | 6,555.00            | 769.00              | -                   | -                   | -                         | -                          | -                               | 0.0%                         |
| <b>TOTAL DEBT REDEMPTION</b>              | <b>129,596.00</b>   | <b>129,596.00</b>   | <b>129,596.00</b>   | <b>64,234.00</b>    | <b>-</b>            | <b>-</b>            | <b>-</b>                  | <b>-</b>                   | <b>-</b>                        | <b>0.0%</b>                  |
| <b>TOTAL EXPENDITURES</b>                 | <b>3,752,776.00</b> | <b>4,015,406.00</b> | <b>4,247,505.00</b> | <b>4,396,798.00</b> | <b>5,161,957.00</b> | <b>5,177,071.00</b> | <b>5,117,730.00</b>       | <b>5,162,100.00</b>        | <b>44,370.00</b>                | <b>0.9%</b>                  |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b>  | <b>139,925.00</b>   | <b>120,092.00</b>   | <b>47,712.00</b>    | <b>298,234.00</b>   | <b>(235,355.00)</b> | <b>(86,312.00)</b>  | <b>607.00</b>             | <b>50,807.00</b>           | <b>50,200.00</b>                | <b>8270.2%</b>               |

Key Highlights for Miscellaneous Expenditures

CABLE TV

- Increase is due to contracting out the Cable TV Coordinator for 2023

MISCELLANEOUS DEPARTMENT

- Professional Services - Increase due to negotiating year and cost of a wage study

- Transfer Out TOTAL \$291,850

- Library Fund - \$137,000

- Airport - \$6,850

- Golf Course - \$50,000

## 211-LIBRARY

## REVENUES

## INTERGOVERNMENTAL REV

|  |                   |                  |                  |                  |                  |                  |                  |                  |             |
|--|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------|
| 211-33422 OTHER STATE GRANTS AND AIDS  | 55,000.00         | 3,060.00         | -                | 9,040.00         | -                | -                | -                | -                | 0.0%        |
| 211-33450 STATE CONTRIBUTION - GASB 68 | 689.00            | -                | -                | -                | -                | -                | -                | -                | 0.0%        |
| 211-33620 COUNTY GRANTS                | 45,000.00         | 45,000.00        | 45,000.00        | 45,000.00        | 65,000.00        | 65,000.00        | 65,000.00        | 65,000.00        | 0.0%        |
| 211-33631 ARROWHEAD LIBRARY SYSTEM AID | 5,729.00          | 5,729.00         | 5,729.00         | -                | -                | -                | -                | -                | 0.0%        |
| <b>TOTAL INTERGOVERNMENTAL REV</b>     | <b>106,418.00</b> | <b>53,789.00</b> | <b>50,729.00</b> | <b>54,040.00</b> | <b>65,000.00</b> | <b>65,000.00</b> | <b>65,000.00</b> | <b>65,000.00</b> | <b>0.0%</b> |

## CHARGES FOR SERVICES

|                                   |                 |                 |                 |               |               |               |          |          |             |
|-----------------------------------|-----------------|-----------------|-----------------|---------------|---------------|---------------|----------|----------|-------------|
| 211-34900 MISCELLANEOUS REVENUES  | 1,694.00        | 2,526.00        | 4,360.00        | 647.00        | 637.00        | 879.00        | -        | -        | 0.0%        |
| <b>TOTAL CHARGES FOR SERVICES</b> | <b>1,694.00</b> | <b>2,526.00</b> | <b>4,360.00</b> | <b>647.00</b> | <b>637.00</b> | <b>879.00</b> | <b>-</b> | <b>-</b> | <b>0.0%</b> |

## FINES &amp; FORFEITS

|                                  |           |          |          |          |          |          |          |          |          |
|----------------------------------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|
| 211-35103 LIBRARY FINES AND RENT | 16,771.00 | 7,276.00 | 4,774.00 | 4,165.00 | 1,374.00 | 1,267.00 | -        | -        | 0.0%     |
| 211-35105 COPIES & FAXES         | -         | -        | -        | 3,432.00 | 1,606.00 | 2,426.00 | 2,500.00 | 2,000.00 | (500.00) |
| TOTAL FINES & FORFEITS           | 16,771.00 | 7,276.00 | 4,774.00 | 7,597.00 | 2,980.00 | 3,693.00 | 2,500.00 | 2,000.00 | (500.00) |

## OTHER REVENUE

|                             |                  |                  |          |          |          |              |          |               |               |             |
|-----------------------------|------------------|------------------|----------|----------|----------|--------------|----------|---------------|---------------|-------------|
| 211-36210 INTEREST EARNINGS | -                | -                | -        | -        | -        | 42.00        | -        | 100.00        | 100.00        | 100.0%      |
| 211-36230 CONTRIBUTIONS     | 16,501.00        | 17,637.00        | -        | -        | -        | -            | -        | -             | -             | 0.0%        |
| <b>TOTAL OTHER REVENUE</b>  | <b>16,501.00</b> | <b>17,637.00</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>42.00</b> | <b>-</b> | <b>100.00</b> | <b>100.00</b> | <b>0.0%</b> |

## OTHER FINANCING SOURCES

|                                      |                   |                   |                   |                   |                   |                   |                   |                   |          |             |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------|-------------|
| 211-39203 TRANSFERS IN               | 184,423.00        | 185,647.00        | 207,772.00        | 224,593.00        | 236,809.00        | 237,000.00        | 237,000.00        | 237,000.00        | -        | 0.0%        |
| 211-39600 EXTRAORDINARY REVENUES     | -                 | -                 | -                 | -                 | 12,697.00         | -                 | -                 | -                 | -        | 0.0%        |
| <b>TOTAL OTHER FINANCING SOURCES</b> | <b>184,423.00</b> | <b>185,647.00</b> | <b>207,772.00</b> | <b>224,593.00</b> | <b>249,506.00</b> | <b>237,000.00</b> | <b>237,000.00</b> | <b>237,000.00</b> | <b>-</b> | <b>0.0%</b> |

## TOTAL REVENUES

|  |                   |                   |                   |                   |                   |                   |                   |                   |                 |              |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------|--------------|
|  | <b>325,807.00</b> | <b>266,875.00</b> | <b>267,635.00</b> | <b>286,877.00</b> | <b>318,123.00</b> | <b>306,614.00</b> | <b>304,500.00</b> | <b>304,100.00</b> | <b>(400.00)</b> | <b>-0.1%</b> |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------|--------------|

## LIBRARY EXPENDITURES

|  | 2016<br>ACTUAL    | 2017<br>ACTUAL    | 2018<br>ACTUAL    | 2019<br>ACTUAL    | 2020<br>ACTUAL    | 2021<br>ACTUAL    | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| 211-45500-101 REGULAR SALARIES           | 133,312.00        | 139,585.00        | 141,334.00        | 137,283.00        | 127,136.00        | 147,040.00        | 148,650.00                | 141,550.00                 | (7,100.00)                      | -4.8%                        |
| 211-45500-103 PART TIME SALARIES         | 957.00            | -                 | -                 | -                 | -                 | -                 | -                         | 13,050.00                  | 13,050.00                       | 0.0%                         |
| 211-45500-106 MAINTENANCE SALARIES       | 220.00            | -                 | -                 | -                 | -                 | -                 | -                         | -                          | -                               | 0.0%                         |
| 211-45500-120 Paid Administrative Leav   | -                 | -                 | -                 | -                 | 5,025.00          | -                 | -                         | -                          | -                               | 0.0%                         |
| 211-45500-121 PERA                       | 10,298.00         | 9,864.00          | 10,545.00         | 10,250.00         | 9,876.00          | 10,557.00         | 11,150.00                 | 11,600.00                  | 450.00                          | 4.0%                         |
| 211-45500-122 SOCIAL SECURITY CONTRIBUTI | 8,084.00          | 8,396.00          | 8,434.00          | 8,090.00          | 7,831.00          | 8,743.00          | 9,250.00                  | 9,600.00                   | 350.00                          | 3.8%                         |
| 211-45500-125 MEDICARE CONTRIBUTIONS     | 1,891.00          | 1,963.00          | 1,973.00          | 1,892.00          | 1,831.00          | 2,045.00          | 2,200.00                  | 2,250.00                   | 50.00                           | 2.3%                         |
| 211-45500-129 PENSION EXPENSE            | 689.00            | -                 | -                 | -                 | -                 | -                 | -                         | -                          | -                               | 0.0%                         |
| 211-45500-131 HEALTH INSURANCE           | 29,246.00         | 25,202.00         | 28,567.00         | 26,796.00         | 30,253.00         | 29,953.00         | 45,150.00                 | 47,400.00                  | 2,250.00                        | 5.0%                         |
| 211-45500-132 DENTAL INSURANCE           | 574.00            | 1,979.00          | 919.00            | 1,958.00          | 141.00            | 341.00            | 3,000.00                  | 1,050.00                   | (1,950.00)                      | -65.0%                       |
| 211-45500-133 LIFE INSURANCE             | 229.00            | 297.00            | 300.00            | 305.00            | 348.00            | 389.00            | 900.00                    | 900.00                     | -                               | 0.0%                         |
| 211-45500-134 HSA EMPLOYER CONTRIBUTION  | -                 | 5,792.00          | 5,500.00          | 2,500.00          | -                 | -                 | -                         | -                          | -                               | 0.0%                         |
| 211-45500-135 Other Employee Benefits    | -                 | 52.00             | 209.00            | 14,494.00         | 64.00             | 64.00             | 250.00                    | 250.00                     | -                               | 0.0%                         |
| 211-45500-141 UNEMPLOYMENT COMPENSATIO   | -                 | -                 | -                 | -                 | 2,336.00          | -                 | -                         | -                          | -                               | 0.0%                         |
| 211-45500-151 WORKER'S COMP. INSURANCE   | 589.00            | 823.00            | 1,116.00          | 1,051.00          | 1,097.00          | 1,002.00          | 1,150.00                  | 800.00                     | (350.00)                        | -30.4%                       |
| 211-45500-161 RETIREE HEALTH INSURANCE   | -                 | -                 | -                 | 999.00            | (999.00)          | -                 | -                         | -                          | -                               | 0.0%                         |
| 211-45500-201 OFFICE SUPPLIES AND EXPENS | 5,888.00          | 4,412.00          | 4,312.00          | 15,034.00         | 4,924.00          | 2,717.00          | 5,000.00                  | 4,000.00                   | (1,000.00)                      | -20.0%                       |
| 211-45500-210 OPERATING SUPPLIES         | 9,829.00          | 10,354.00         | 8,579.00          | 6,036.00          | 10,866.00         | 9,220.00          | 4,500.00                  | 4,500.00                   | -                               | 0.0%                         |
| 211-45500-221 MAINT. AND REPAIR SUPPLIES | 1,208.00          | 2,886.00          | 1,542.00          | 5,196.00          | 3,496.00          | 697.00            | 2,000.00                  | 2,000.00                   | -                               | 0.0%                         |
| 211-45500-223 BUILDINGS MAINT. SUPPLIES  | 1,610.00          | 5,482.00          | 3,116.00          | 2,512.00          | 899.00            | 1,333.00          | 2,000.00                  | 2,000.00                   | -                               | 0.0%                         |
| 211-45500-300 PROFESSIONAL SERVICES      | -                 | 96.00             | 252.00            | 284.00            | 1,054.00          | -                 | 750.00                    | 500.00                     | (250.00)                        | -33.3%                       |
| 211-45500-321 TELEPHONE                  | 1,175.00          | 1,756.00          | 2,676.00          | 2,884.00          | 2,563.00          | 3,777.00          | 2,650.00                  | 2,650.00                   | -                               | 0.0%                         |
| 211-45500-322 POSTAGE                    | 176.00            | 200.00            | 195.00            | 164.00            | 70.00             | 83.00             | 200.00                    | 100.00                     | (100.00)                        | -50.0%                       |
| 211-45500-331 TRAVEL & TRAINING          | 616.00            | 897.00            | 881.00            | 1,149.00          | 1,273.00          | 505.00            | 600.00                    | 800.00                     | 200.00                          | 33.3%                        |
| 211-45500-361 GENERAL LIABILITY INSURANC | -                 | -                 | 541.00            | 521.00            | 556.00            | 551.00            | 600.00                    | 1,250.00                   | 650.00                          | 108.3%                       |
| 211-45500-362 PROPERTY INSURANCE         | 2,447.00          | 1,494.00          | 2,448.00          | 2,600.00          | 2,985.00          | 3,039.00          | 3,150.00                  | 5,000.00                   | 1,850.00                        | 58.7%                        |
| 211-45500-380 UTILITIES                  | 9,076.00          | 8,302.00          | 8,412.00          | 10,346.00         | 10,343.00         | 15,100.00         | 14,000.00                 | 16,800.00                  | 2,800.00                        | 20.0%                        |
| 211-45500-404 EQUIP. MAINT. CONTRACTS    | 5,318.00          | 5,889.00          | 5,527.00          | 8,383.00          | 8,593.00          | 8,016.00          | 10,000.00                 | 10,000.00                  | -                               | 0.0%                         |
| 211-45500-433 DUES AND SUBSCRIPTIONS     | 1,135.00          | 1,165.00          | 245.00            | 245.00            | 245.00            | 300.00            | 300.00                    | 300.00                     | -                               | 0.0%                         |
| 211-45500-434 AUDIO AND VIDEO TAPES      | 5,960.00          | 7,683.00          | 5,960.00          | 5,999.00          | 5,936.00          | 6,204.00          | 5,000.00                  | 5,000.00                   | -                               | 0.0%                         |
| 211-45500-435 BOOKS AND PERIODICALS      | 20,919.00         | 22,267.00         | 20,056.00         | 19,662.00         | 20,337.00         | 19,697.00         | 20,000.00                 | 20,000.00                  | -                               | 0.0%                         |
| 211-45500-436 LIBRARY PROGRAMMING        | -                 | -                 | -                 | -                 | -                 | -                 | 900.00                    | 500.00                     | (400.00)                        | 100.0%                       |
| 211-45500-439 MISCELLANEOUS              | 264.00            | 40.00             | -                 | -                 | -                 | -                 | 250.00                    | 250.00                     | -                               | 0.0%                         |
| 211-45500-469 GRANTS, CONTRIB & DONA     | -                 | -                 | (1,010.00)        | 244.00            | (683.00)          | 11,756.00         | -                         | -                          | -                               | 0.0%                         |
| 211-45500-497 EXTRAORDINARY EXPENSES     | -                 | -                 | -                 | -                 | 7,672.00          | 7,036.00          | -                         | -                          | -                               | 0.0%                         |
| 211-45500-530 CAP OUTLAY - IMPROVEMENTS  | 74,098.00         | -                 | 5,006.00          | -                 | -                 | -                 | -                         | -                          | -                               | 0.0%                         |
| 211-45500-531 CAP OUTLAY - EQUIPMENT     | -                 | -                 | -                 | -                 | -                 | -                 | -                         | -                          | -                               | 0.0%                         |
| <b>TOTAL LIBRARY EXPENDITURES</b>        | <b>325,808.00</b> | <b>266,876.00</b> | <b>267,635.00</b> | <b>286,877.00</b> | <b>266,068.00</b> | <b>290,165.00</b> | <b>293,600.00</b>         | <b>304,100.00</b>          | <b>10,500.00</b>                | <b>3.6%</b>                  |

## REVENUE OVER/(UNDER) EXPENDITURES

|  |               |               |          |          |                  |                  |                  |          |                    |               |
|--|---------------|---------------|----------|----------|------------------|------------------|------------------|----------|--------------------|---------------|
|  | <b>(1.00)</b> | <b>(1.00)</b> | <b>-</b> | <b>-</b> | <b>52,055.00</b> | <b>16,449.00</b> | <b>10,900.00</b> | <b>-</b> | <b>(10,900.00)</b> | <b>100.0%</b> |
|--|---------------|---------------|----------|----------|------------------|------------------|------------------|----------|--------------------|---------------|

## Key Highlights for Library Expenditures

## LIBRARY FUND

- Funding to remain as it was in 2022



## 231-AIRPORT

|  | 2016<br>ACTUAL | 2017<br>ACTUAL | 2018<br>ACTUAL | 2019<br>ACTUAL | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|--|----------------|----------------|----------------|----------------|----------------|----------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| INTERGOVERNMENTAL REV                    |                |                |                |                |                |                |                           |                            |                                 |                              |
| 231-33100 FEDERAL GRANTS                 | -              | -              | -              | -              | 6,138.00       | -              | -                         | -                          | -                               | 0.0%                         |
| 231-33403 STATE GRANTS                   | 37,942.00      | -              | -              | -              | -              | -              | -                         | -                          | -                               | 0.0%                         |
| 231-33422 OTHER STATE GRANTS AND AIDS    | 42,205.00      | 29,611.00      | 34,056.00      | 40,172.00      | 29,958.00      | 33,400.00      | 40,600.00                 | 34,300.00                  | (6,300.00)                      | -15.5%                       |
| 231-33450 STATE CONTRIBUTION - GASB 68   | 13.00          | -              | -              | -              | -              | -              | -                         | -                          | -                               | 0.0%                         |
| 231-33621 LAKE COUNTY AID                | 4,000.00       | 4,000.00       | 7,500.00       | 7,500.00       | 7,500.00       | 7,500.00       | 7,500.00                  | 7,500.00                   | -                               | 0.0%                         |
| TOTAL INTERGOVERNMENTAL REV              | 84,160.00      | 33,611.00      | 41,556.00      | 47,672.00      | 43,596.00      | 40,900.00      | 48,100.00                 | 41,800.00                  | (6,300.00)                      | -13.1%                       |
| CHARGES FOR SERVICES                     |                |                |                |                |                |                |                           |                            |                                 |                              |
| 231-34900 MISCELLANEOUS REVENUES         | 9,491.00       | 802.00         | 1,789.00       | 1,457.00       | 4,237.00       | 4,634.00       | 1,500.00                  | 3,800.00                   | 2,300.00                        | 153.3%                       |
| 231-34921 HANGER RENTAL AND LEASE        | 65,987.00      | 65,452.00      | 65,561.00      | 66,449.00      | 68,102.00      | 78,782.00      | 83,100.00                 | 83,100.00                  | -                               | 0.0%                         |
| 231-34922 SALE OF AVA GAS - TAX          | 44,505.00      | 56,185.00      | 73,180.00      | 39,969.00      | 41,916.00      | 51,360.00      | 54,000.00                 | 60,000.00                  | 6,000.00                        | 11.1%                        |
| TOTAL CHARGES FOR SERVICES               | 119,983.00     | 122,439.00     | 140,530.00     | 107,875.00     | 114,255.00     | 134,776.00     | 138,600.00                | 146,900.00                 | 8,300.00                        | 6.0%                         |
| OTHER REVENUE                            |                |                |                |                |                |                |                           |                            |                                 |                              |
| 231-36230 CONTRIBUTIONS                  | 1,000.00       | -              | 1,390.00       | -              | -              | -              | -                         | -                          | -                               | 0.0%                         |
| TOTAL OTHER REVENUE                      | 1,000.00       | -              | 1,390.00       | -              | -              | -              | -                         | -                          | -                               | 0.0%                         |
| OTHER FINANCING SOURCES                  |                |                |                |                |                |                |                           |                            |                                 |                              |
| 231-39101 PROCEEDS FROM SALE OF FIXED AS | -              | 1,449.00       | -              | -              | 2,750.00       | 653.00         | -                         | -                          | -                               | 0.0%                         |
| 231-39203 TRANSFERS IN                   | -              | -              | -              | 1,730.00       | -              | -              | 13,250.00                 | 6,850.00                   | (6,400.00)                      | 100.0%                       |
| TOTAL OTHER FINANCING SOURCES            | -              | 1,449.00       | -              | 1,730.00       | 2,750.00       | 653.00         | 13,250.00                 | 6,850.00                   | (6,400.00)                      | 100.0%                       |
| TOTAL REVENUES                           | 205,143.00     | 157,499.00     | 183,476.00     | 157,277.00     | 160,601.00     | 176,329.00     | 199,950.00                | 195,550.00                 | (4,400.00)                      | -2.2%                        |

## 231-AIRPORT

|  | 2016<br>ACTUAL | 2017<br>ACTUAL | 2018<br>ACTUAL | 2019<br>ACTUAL | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|--|----------------|----------------|----------------|----------------|----------------|----------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| 231-49810-101 REGULAR SALARIES           | 522.00         | 700.00         | 33.00          | 192.00         | 183.00         | 1,530.00       | -                         | 5,000.00                   | 5,000.00                        | 0.0%                         |
| 231-49810-102 OVERTIME                   | -              | -              | -              | 36.00          | 1,280.00       | 1,483.00       | -                         | -                          | -                               | 0.0%                         |
| 231-49810-103 PART TIME SALARIES         | 1,786.00       | 3,140.00       | 4,988.00       | 7,159.00       | 4,236.00       | 13,752.00      | 7,400.00                  | 8,000.00                   | 600.00                          | 100.0%                       |
| 231-49810-106 MAINTENANCE SALARIES       | 2,056.00       | 1,723.00       | -              | -              | -              | -              | 10,000.00                 | -                          | (10,000.00)                     | -100.0%                      |
| 231-49810-121 PERA                       | 193.00         | 179.00         | 2.00           | 17.00          | 110.00         | 226.00         | 750.00                    | 600.00                     | (150.00)                        | -20.0%                       |
| 231-49810-122 SOCIAL SECURITY CONTRIBUTI | 265.00         | 337.00         | 311.00         | 457.00         | 347.00         | 1,027.00       | 1,100.00                  | 1,400.00                   | 300.00                          | 27.3%                        |
| 231-49810-125 MEDICARE CONTRIBUTIONS     | 62.00          | 79.00          | 73.00          | 107.00         | 81.00          | 240.00         | 300.00                    | 350.00                     | 50.00                           | 16.7%                        |
| 231-49810-129 PENSION EXPENSE            | 13.00          | -              | -              | -              | -              | 1,342.00       | -                         | -                          | -                               | 0.0%                         |
| 231-49810-131 HEALTH INSURANCE           | 1,119.00       | 985.00         | 16.00          | 81.00          | -              | -              | 5,500.00                  | 4,100.00                   | (1,400.00)                      | -25.5%                       |
| 231-49810-134 HSA EMPLOYER CONTRIBUTION  | -              | 4.00           | -              | -              | -              | -              | -                         | -                          | -                               | 0.0%                         |
| 231-49810-151 WORKER'S COMP. INSURANCE   | 332.00         | 409.00         | 561.00         | 422.00         | 450.00         | 830.00         | 500.00                    | 850.00                     | 350.00                          | 70.0%                        |
| 231-49810-210 OPERATING SUPPLIES         | 10,781.00      | 6,894.00       | 5,994.00       | 11,548.00      | 3,110.00       | 6,119.00       | 9,000.00                  | 7,600.00                   | (1,400.00)                      | -15.6%                       |
| 231-49810-212 GASOLINE & DIESEL FUEL     | -              | -              | -              | -              | 1,708.00       | 1,932.00       | 2,050.00                  | 4,400.00                   | 2,350.00                        | 0.0%                         |
| 231-49810-221 MAINT. AND REPAIR SUPPLIES | 6,819.00       | 7,029.00       | 3,492.00       | 7,408.00       | 4,782.00       | 1,341.00       | 6,350.00                  | 5,250.00                   | (1,100.00)                      | -17.3%                       |
| 231-49810-223 BUILDINGS MAINT. SUPPLIES  | 2,396.00       | 1,040.00       | 293.00         | 4,349.00       | 1,237.00       | 1,762.00       | 2,100.00                  | 1,900.00                   | (200.00)                        | -9.5%                        |
| 231-49810-259 AVA GAS FOR RESALE         | 39,755.00      | 50,501.00      | 62,838.00      | 41,528.00      | 37,834.00      | 44,510.00      | 49,650.00                 | 52,150.00                  | 2,500.00                        | 5.0%                         |
| 231-49810-300 PROFESSIONAL SERVICES      | -              | -              | 927.00         | -              | -              | 3,923.00       | 1,000.00                  | -                          | (1,000.00)                      | -100.0%                      |
| 231-49810-303 CONTRACTUAL SERVICES       | 50,132.00      | 50,310.00      | 51,078.00      | 51,954.00      | 52,044.00      | 50,000.00      | 65,000.00                 | 65,000.00                  | -                               | 0.0%                         |
| 231-49810-321 TELEPHONE                  | 1,260.00       | 1,570.00       | 2,436.00       | 2,427.00       | 2,400.00       | 2,814.00       | 2,500.00                  | 3,200.00                   | 700.00                          | 28.0%                        |
| 231-49810-331 TRAVEL & TRAINING          | 131.00         | -              | -              | -              | -              | -              | -                         | -                          | -                               | 0.0%                         |
| 231-49810-361 GENERAL LIABILITY INSURANC | 585.00         | 650.00         | 3,072.00       | 3,127.00       | 4,454.00       | 4,407.00       | 4,700.00                  | 4,350.00                   | (350.00)                        | -7.4%                        |
| 231-49810-362 PROPERTY INSURANCE         | 11,531.00      | 6,632.00       | 11,594.00      | 12,317.00      | 13,575.00      | 14,020.00      | 14,300.00                 | 9,200.00                   | (5,100.00)                      | -35.7%                       |
| 231-49810-380 UTILITIES                  | 11,951.00      | 11,424.00      | 12,263.00      | 12,580.00      | 12,477.00      | 13,331.00      | 13,250.00                 | 17,750.00                  | 4,500.00                        | 34.0%                        |
| 231-49810-430 MISCELLANEOUS              | 1,000.00       | -              | -              | 1,378.00       | 3,144.00       | 3,949.00       | 3,700.00                  | 3,650.00                   | (50.00)                         | 100.0%                       |
| 231-49810-433 DUES AND SUBSCRIPTIONS     | 40.00          | 550.00         | 550.00         | 190.00         | 950.00         | 550.00         | 800.00                    | 800.00                     | -                               | 0.0%                         |
| 231-49810-550 CAP OUTLAY - VEHICLES      | 47,440.00      | -              | -              | -              | -              | -              | -                         | -                          | -                               | 0.0%                         |
| TOTAL AIRPORT EXPENDITURES               | 190,169.00     | 144,156.00     | 160,521.00     | 157,277.00     | 144,402.00     | 169,088.00     | 199,950.00                | 195,550.00                 | (4,400.00)                      | -2.2%                        |
| REVENUE OVER/(UNDER) EXPENDITURES        | 14,974.00      | 13,343.00      | 22,955.00      | -              | 16,199.00      | 7,241.00       | -                         | -                          | -                               | 0.0%                         |

## Key Highlights for Airport Expenditures

## Airport Fund

- Increase attributed to increasing payment for contractor services at the airport



## 241-GOLF

|                                      | 2016<br>ACTUAL    | 2017<br>ACTUAL    | 2018<br>ACTUAL    | 2019<br>ACTUAL    | 2020<br>ACTUAL    | 2021<br>ACTUAL    | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| <b>CHARGES FOR SERVICES</b>          |                   |                   |                   |                   |                   |                   |                           |                            |                                 |                              |
| 241-34710 GOLF COURSE FEES           | 160,317.00        | 157,408.00        | 126,482.00        | 147,417.00        | 273,284.00        | 299,195.00        | 275,000.00                | 290,000.00                 | 15,000.00                       | 5.5%                         |
| 241-34740 GOLF - MISC SALES          | -                 | -                 | -                 | 45.00             | -                 | -                 | -                         | -                          | -                               | 0.0%                         |
| 241-34750 GOLF CART RENTAL FEES      | 21,727.00         | 24,902.00         | 60,264.00         | 55,828.00         | 134,804.00        | 154,047.00        | 145,000.00                | 145,000.00                 | -                               | 0.0%                         |
| 241-34900 MISCELLANEOUS REVENUES     | 760.00            | -                 | 35.00             | 554.00            | 127.00            | 186.00            | -                         | -                          | -                               | 100.0%                       |
| <b>TOTAL CHARGES FOR SERVICES</b>    | <b>182,804.00</b> | <b>182,310.00</b> | <b>186,781.00</b> | <b>203,844.00</b> | <b>408,215.00</b> | <b>453,428.00</b> | <b>420,000.00</b>         | <b>435,000.00</b>          | <b>15,000.00</b>                | <b>3.6%</b>                  |
| <b>OTHER REVENUE</b>                 |                   |                   |                   |                   |                   |                   |                           |                            |                                 |                              |
| 241-36230 CONTRIBUTIONS              | -                 | -                 | 3,500.00          | -                 | -                 | -                 | -                         | -                          | -                               | 0.0%                         |
| <b>TOTAL OTHER FINANCING SOURCES</b> | <b>-</b>          | <b>-</b>          | <b>3,500.00</b>   | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>                  | <b>-</b>                   | <b>-</b>                        | <b>0.0%</b>                  |
| <b>OTHER FINANCING SOURCES</b>       |                   |                   |                   |                   |                   |                   |                           |                            |                                 |                              |
| 241-39203 TRANSFERS IN               | 181,757.00        | 264,313.00        | 191,000.00        | 209,306.00        | 338,050.00        | 238,050.00        | 125,000.00                | 150,000.00                 | 25,000.00                       | 20.0%                        |
| <b>TOTAL OTHER FINANCING SOURCES</b> | <b>181,757.00</b> | <b>264,313.00</b> | <b>191,000.00</b> | <b>209,306.00</b> | <b>338,050.00</b> | <b>238,050.00</b> | <b>125,000.00</b>         | <b>150,000.00</b>          | <b>25,000.00</b>                | <b>20.0%</b>                 |
| <b>TOTAL REVENUES</b>                | <b>364,561.00</b> | <b>446,623.00</b> | <b>381,281.00</b> | <b>413,150.00</b> | <b>746,265.00</b> | <b>691,478.00</b> | <b>545,000.00</b>         | <b>585,000.00</b>          | <b>40,000.00</b>                | <b>7.3%</b>                  |

|  | 2016<br>ACTUAL    | 2017<br>ACTUAL    | 2018<br>ACTUAL    | 2019<br>ACTUAL    | 2020<br>ACTUAL    | 2021<br>ACTUAL    | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| <b>GOLF EXPENDITURES</b>                 |                   |                   |                   |                   |                   |                   |                           |                            |                                 |                              |
| 241-45125-103 PART TIME SALARIES         | 6,795.00          | 2,704.00          | 6,216.00          | 11,831.00         | 16,719.00         | 7,803.00          | 8,300.00                  | 8,300.00                   | -                               | 0.0%                         |
| 241-45125-122 SOCIAL SECURITY CONTRIBUTI | 421.00            | 168.00            | 385.00            | 734.00            | 1,037.00          | 484.00            | 550.00                    | 550.00                     | -                               | 0.0%                         |
| 241-45125-125 MEDICARE CONTRIBUTIONS     | 99.00             | 39.00             | 90.00             | 172.00            | 242.00            | 113.00            | 150.00                    | 150.00                     | -                               | 0.0%                         |
| 241-45125-141 UNEMPLOYMENT COMPENSATION  | 55.00             | 292.00            | 98.00             | -                 | -                 | -                 | 100.00                    | 100.00                     | -                               | 0.0%                         |
| 241-45125-151 WORKER'S COMP. INSURANCE   | -                 | 95.00             | 130.00            | 73.00             | 80.00             | 87.00             | 100.00                    | 150.00                     | 50.00                           | 50.0%                        |
| 241-45125-210 OPERATING SUPPLIES         | 6,323.00          | 2,196.00          | 8,737.00          | -                 | 6.00              | 13,091.00         | -                         | -                          | -                               | 0.0%                         |
| 241-45125-211 GASOLINE                   | -                 | -                 | 11,235.00         | 11,481.00         | 9,566.00          | 12,800.00         | 13,500.00                 | 13,500.00                  | -                               | 0.0%                         |
| 241-45125-212 GASOLINE & DIESEL FUEL     | -                 | 9,867.00          | (51.00)           | -                 | -                 | -                 | -                         | -                          | -                               | 0.0%                         |
| 241-45125-221 MAINT. AND REPAIR SUPPLIES | 111.00            | 23.00             | -                 | -                 | -                 | 511.00            | 500.00                    | 500.00                     | -                               | 0.0%                         |
| 241-45125-223 BUILDINGS MAINT. SUPPLIES  | 201.00            | 207.00            | 106.00            | -                 | -                 | 893.00            | 15,000.00                 | 15,000.00                  | -                               | 0.0%                         |
| 241-45125-300 PROFESSIONAL SERVICES      | 378.00            | -                 | 398.00            | 1,064.00          | 336.00            | 80.00             | 500.00                    | 500.00                     | -                               | 0.0%                         |
| 241-45125-303 CONTRACTUAL SERVICES       | 244,800.00        | 242,802.00        | 190,000.00        | 230,000.00        | 230,000.00        | 348,700.00        | 349,250.00                | 413,300.00                 | 64,050.00                       | 18.3%                        |
| 241-45125-321 TELEPHONE                  | 2,335.00          | 3,182.00          | 2,987.00          | 1,427.00          | 2,868.00          | 2,706.00          | 2,950.00                  | 2,950.00                   | -                               | 0.0%                         |
| 241-45125-361 GENERAL LIABILITY INSURANC | -                 | -                 | 133.00            | 110.00            | 123.00            | 119.00            | 150.00                    | 150.00                     | -                               | 0.0%                         |
| 241-45125-362 PROPERTY INSURANCE         | 622.00            | 430.00            | 626.00            | 640.00            | 704.00            | 726.00            | 800.00                    | 800.00                     | -                               | 0.0%                         |
| 241-45125-380 UTILITIES                  | 29,710.00         | 13,879.00         | 28,859.00         | 25,805.00         | 21,167.00         | 74,863.00         | 90,650.00                 | 90,650.00                  | -                               | 0.0%                         |
| 241-45125-404 EQUIP. MAINTENANCE CONTRAC | -                 | -                 | 213.00            | -                 | -                 | 301.00            | 350.00                    | 350.00                     | -                               | 0.0%                         |
| 241-45125-411 LEASES AND RENTALS         | 10,960.00         | 26,158.00         | 25,060.00         | 23,500.00         | 31,140.00         | 31,688.00         | 32,000.00                 | 5,000.00                   | (27,000.00)                     | -84.4%                       |
| 241-45125-433 DUES AND SUBSCRIPTIONS     | -                 | 180.00            | 180.00            | -                 | 38.00             | -                 | 200.00                    | 200.00                     | -                               | 0.0%                         |
| 241-45125-439 MISCELLANEOUS              | 4,753.00          | 5,899.00          | 4,806.00          | 5,712.00          | 10,934.00         | 11,307.00         | 5,850.00                  | 11,550.00                  | 5,700.00                        | 97.4%                        |
| 241-45125-531 CAP OUTLAY - EQUIPMENT     | 55,000.00         | 36,964.00         | -                 | -                 | -                 | -                 | -                         | 21,300.00                  | 21,300.00                       | 0.0%                         |
| 241-45125-614 INTEREST EXPENSE           | 1,997.00          | 1,539.00          | 1,073.00          | 601.00            | 2,477.00          | 121.00            | 150.00                    | -                          | (150.00)                        | 100.0%                       |
| <b>TOTAL GOLF EXPENDITURES</b>           | <b>364,560.00</b> | <b>346,624.00</b> | <b>281,281.00</b> | <b>313,150.00</b> | <b>327,437.00</b> | <b>506,393.00</b> | <b>521,050.00</b>         | <b>585,000.00</b>          | <b>63,950.00</b>                | <b>12.3%</b>                 |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b> | <b>1.00</b>       | <b>99,999.00</b>  | <b>100,000.00</b> | <b>100,000.00</b> | <b>418,828.00</b> | <b>185,085.00</b> | <b>23,950.00</b>          | <b>-</b>                   | <b>(23,950.00)</b>              | <b>-100.0%</b>               |

## Key Highlights for Golf Course Expenditures

- Increase in contractual payment to the Two Harbors Golf Association
- Decrease in leases and rentals due to canceling relationship with vendor for the rental of Golf Carts. In 2023 the City will enter into a capital lease for 55 golf carts. This is recorded in Fund 401 - Capital Equipment Fund, option to transfer out \$21,300 for capital lease payments.

301-2018A GO BOND DEBT SERVICE

REVENUES

OTHER REVENUE

|                                       |   |   |            |            |           |           |            |            |             |        |
|---------------------------------------|---|---|------------|------------|-----------|-----------|------------|------------|-------------|--------|
| 301-36100 SPECIAL ASSESSMENTS         | - | - | 110,980.00 | 161,472.00 | 55,444.00 | 48,300.00 | 141,650.00 | 118,800.00 | (22,850.00) | -16.1% |
| 301-36102 SPECIAL ASSESSMENT INTEREST | - | - | -          | -          | 26,317.00 | 25,227.00 | -          | 25,000.00  | 25,000.00   | 0.0%   |
| 301-36210 INTEREST EARNINGS           | - | - | -          | 1,137.00   | 977.00    | 89.00     | -          | -          | -           | 0.0%   |
| TOTAL OTHER REVENUE                   | - | - | 110,980.00 | 162,609.00 | 82,738.00 | 73,616.00 | 141,650.00 | 143,800.00 | 2,150.00    | 1.5%   |

OTHER FINANCING SOURCES

|                               |   |   |           |           |           |            |            |            |             |       |
|-------------------------------|---|---|-----------|-----------|-----------|------------|------------|------------|-------------|-------|
| 301-39203 TRANSFER IN         | - | - | -         | -         | 75,000.00 | 285,000.00 | 275,000.00 | 250,000.00 | (25,000.00) | -9.1% |
| 301-39310 BOND PROCEEDS       | - | - | 29,993.00 | 15,739.00 | -         | 24,935.00  | -          | -          | -           | 0.0%  |
| TOTAL OTHER FINANCING SOURCES | - | - | 29,993.00 | 15,739.00 | 75,000.00 | 309,935.00 | 275,000.00 | 250,000.00 | (25,000.00) | 0.0%  |

TOTAL REVENUES

| 2016<br>ACTUAL | 2017<br>ACTUAL | 2018<br>ACTUAL | 2019<br>ACTUAL | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|----------------|----------------|----------------|----------------|----------------|----------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| -              | -              | 110,980.00     | 161,472.00     | 55,444.00      | 48,300.00      | 141,650.00                | 118,800.00                 | (22,850.00)                     | -16.1%                       |
| -              | -              | -              | -              | 26,317.00      | 25,227.00      | -                         | 25,000.00                  | 25,000.00                       | 0.0%                         |
| -              | -              | -              | 1,137.00       | 977.00         | 89.00          | -                         | -                          | -                               | 0.0%                         |
| -              | -              | 110,980.00     | 162,609.00     | 82,738.00      | 73,616.00      | 141,650.00                | 143,800.00                 | 2,150.00                        | 1.5%                         |
| -              | -              | -              | -              | 75,000.00      | 285,000.00     | 275,000.00                | 250,000.00                 | (25,000.00)                     | -9.1%                        |
| -              | -              | 29,993.00      | 15,739.00      | -              | 24,935.00      | -                         | -                          | -                               | 0.0%                         |
| -              | -              | 29,993.00      | 15,739.00      | 75,000.00      | 309,935.00     | 275,000.00                | 250,000.00                 | (25,000.00)                     | 0.0%                         |
| -              | -              | 140,973.00     | 178,348.00     | 157,738.00     | 383,551.00     | 416,650.00                | 393,800.00                 | (22,850.00)                     | -5.5%                        |

DEPARTMENTAL EXPENDITURES

PRINCIPAL & INTERST PAYMENTS

|                                       |   |   |   |   |   |            |            |            |             |       |
|---------------------------------------|---|---|---|---|---|------------|------------|------------|-------------|-------|
| 301-47000-601 BOND PRINCIPAL PAYMENTS | - | - | - | - | - | 110,000.00 | 275,000.00 | 270,000.00 | (5,000.00)  | -1.8% |
| 301-47000-611 BOND INTEREST           | - | - | - | - | - | 88,006.00  | 121,350.00 | 116,000.00 | (5,350.00)  | -4.4% |
| TOTAL STREET IMPROVEMENTS             | - | - | - | - | - | 198,006.00 | 396,350.00 | 386,000.00 | (10,350.00) | -2.6% |

REVENUE OVER/(UNDER) EXPENDITURES

| 2016<br>ACTUAL | 2017<br>ACTUAL | 2018<br>ACTUAL | 2019<br>ACTUAL | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|----------------|----------------|----------------|----------------|----------------|----------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| -              | -              | -              | -              | -              | 110,000.00     | 275,000.00                | 270,000.00                 | (5,000.00)                      | -1.8%                        |
| -              | -              | -              | -              | -              | 88,006.00      | 121,350.00                | 116,000.00                 | (5,350.00)                      | -4.4%                        |
| -              | -              | -              | -              | -              | 198,006.00     | 396,350.00                | 386,000.00                 | (10,350.00)                     | -2.6%                        |
| -              | -              | 140,973.00     | 178,348.00     | 157,738.00     | 185,545.00     | 20,300.00                 | 7,800.00                   | (12,500.00)                     | 0.0%                         |

Key Highlights for Debt Service Fund Expenditures

- Transfer in comes from the Sales Tax Fund for Street Improvements (Fund 263)

## 401-CAPITAL EQUIPMENT FUND

|  | 2016<br>ACTUAL | 2017<br>ACTUAL   | 2018<br>ACTUAL    | 2019<br>ACTUAL      | 2020<br>ACTUAL      | 2021<br>ACTUAL      | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|--|----------------|------------------|-------------------|---------------------|---------------------|---------------------|---------------------------|----------------------------|-------------------------------|------------------------------|
| <b>INTERGOVERNMENTAL REV</b>                   |                |                  |                   |                     |                     |                     |                           |                            |                               |                              |
| 401-33100 FEDERAL GRANTS                       | -              | -                | 193,347.00        | 690,088.00          | 854,827.00          | (12,455.00)         | 382,250.00                | 338,100.00                 | (44,150.00)                   | -11.6%                       |
| 401-33403 STATE GRANTS                         | -              | -                | 115,877.00        | 49,835.00           | 95,163.00           | 57,920.00           | 631,150.00                | 190,300.00                 | (440,850.00)                  | 100.0%                       |
| <b>TOTAL OTHER FINANCING SOURCES</b>           | -              | -                | <b>309,224.00</b> | <b>739,923.00</b>   | <b>949,990.00</b>   | <b>45,465.00</b>    | <b>1,013,400.00</b>       | <b>528,400.00</b>          | <b>(485,000.00)</b>           | <b>0.0%</b>                  |
| <b>CHARGES FOR SERVICES</b>                    |                |                  |                   |                     |                     |                     |                           |                            |                               |                              |
| 401-34202 FIRE DEPT REIMB CONTRACT             | -              | -                | -                 | -                   | 9,897.00            | 20,096.00           | 7,000.00                  | 54,850.00                  | 47,850.00                     | 100.0%                       |
| 401-34900 MISCELLANEOUS REVENUES               | -              | -                | -                 | -                   | 50.00               | 11,300.00           | -                         | 100,000.00                 | 100,000.00                    | 0.0%                         |
| <b>TOTAL CHARGES FOR SERVICES</b>              | -              | -                | -                 | -                   | <b>9,947.00</b>     | <b>31,396.00</b>    | <b>7,000.00</b>           | <b>154,850.00</b>          | <b>147,850.00</b>             | <b>0.0%</b>                  |
| <b>OTHER REVENUE</b>                           |                |                  |                   |                     |                     |                     |                           |                            |                               |                              |
| 401-36100 SPECIAL ASSESSMENTS                  | -              | -                | -                 | -                   | 1,150.00            | 15,850.00           | -                         | 32,050.00                  | 32,050.00                     | 0.0%                         |
| 401-36102 SPECIAL ASSESSMENT INTEREST          | -              | -                | -                 | -                   | -                   | 6.00                | -                         | -                          | -                             | -                            |
| 401-36210 INTEREST EARNINGS                    | -              | -                | -                 | -                   | -                   | 373.00              | -                         | 8,850.00                   | -                             | -                            |
| <b>TOTAL CHARGES FOR SERVICES</b>              | -              | -                | -                 | -                   | <b>1,150.00</b>     | <b>16,223.00</b>    | -                         | <b>40,900.00</b>           | <b>40,900.00</b>              | <b>0.0%</b>                  |
| <b>OTHER FINANCING SOURCES</b>                 |                |                  |                   |                     |                     |                     |                           |                            |                               |                              |
| 401-39203 TRANSFER IN                          | -              | 90,850.00        | 282,219.00        | 336,200.00          | 825,000.00          | 800,000.00          | 675,000.00                | 446,300.00                 | (228,700.00)                  | -33.9%                       |
| 401-39310 BOND PROCEEDS                        | -              | -                | -                 | 869,024.00          | -                   | 741,002.00          | -                         | -                          | -                             | #DIV/0!                      |
| 401-39330 INCEPTION OF CAPITAL LEASE AGREEMENT | -              | -                | -                 | -                   | -                   | 45,518.00           | -                         | -                          | -                             | #DIV/0!                      |
| <b>TOTAL OTHER FINANCING SOURCES</b>           | -              | <b>90,850.00</b> | <b>282,219.00</b> | <b>1,205,224.00</b> | <b>825,000.00</b>   | <b>1,586,520.00</b> | <b>675,000.00</b>         | <b>446,300.00</b>          | <b>(228,700.00)</b>           | <b>-33.9%</b>                |
| <b>TOTAL REVENUES</b>                          | -              | <b>90,850.00</b> | <b>591,443.00</b> | <b>1,945,147.00</b> | <b>1,786,087.00</b> | <b>1,679,604.00</b> | <b>1,695,400.00</b>       | <b>1,170,450.00</b>        | <b>(524,950.00)</b>           | <b>-31.0%</b>                |

## CAPITAL EQUIPMENT EXPENDITURES

|   | 2016<br>ACTUAL | 2017<br>ACTUAL     | 2018<br>ACTUAL    | 2019<br>ACTUAL      | 2020<br>ACTUAL      | 2021<br>ACTUAL      | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|---|----------------|--------------------|-------------------|---------------------|---------------------|---------------------|---------------------------|----------------------------|-------------------------------|------------------------------|
| <b>DEPARTMENTAL EXPENDITURES</b>          |                |                    |                   |                     |                     |                     |                           |                            |                               |                              |
| 401-49100-300 PROFESSIONAL SERVICES       | -              | -                  | -                 | -                   | 402.00              | -                   | -                         | -                          | -                             | 0.0%                         |
| 401-49100-312 BOND ISSUANCE COSTS         | -              | -                  | -                 | 25,242.00           | -                   | -                   | -                         | -                          | -                             | 0.0%                         |
| 401-49100-520 BUILDINGS & STRUCTURES      | -              | 31,055.00          | 31,361.00         | 606,272.00          | 1,010,924.00        | -                   | 585,000.00                | 521,800.00                 | (63,200.00)                   | -10.8%                       |
| 401-49100-530 IMPROVEMENTS                | -              | -                  | 354,739.00        | 12,056.00           | 64,671.00           | 146,666.00          | 1,332,600.00              | 1,262,800.00               | (69,800.00)                   | -5.2%                        |
| 401-49100-540 HEAVY MACHINERY             | -              | -                  | -                 | -                   | 269,500.00          | -                   | 225,000.00                | -                          | (225,000.00)                  | -100.0%                      |
| 401-49100-550 MOTOR VEHICLES              | -              | 71,691.00          | -                 | 19,795.00           | 46,415.00           | 54,388.00           | -                         | 174,100.00                 | 174,100.00                    | 100.0%                       |
| 401-49100-580 OTHER EQUIPMENT             | -              | 48,007.00          | 137,499.00        | 1,206,934.00        | 230,681.00          | 219,781.00          | 289,100.00                | 355,700.00                 | 66,600.00                     | 23.0%                        |
| 401-49100-601 DEBT REDEMPTION - PRINCIPLE | -              | -                  | -                 | -                   | -                   | 87,140.00           | 185,000.00                | 185,000.00                 | -                             | 0.0%                         |
| 401-49100-614 INTEREST EXPENSE            | -              | -                  | -                 | -                   | 24,925.00           | 48,056.00           | 31,600.00                 | 29,350.00                  | (2,250.00)                    | -7.1%                        |
| 401-49100-720 TRANSFER OUT                | -              | -                  | -                 | -                   | -                   | -                   | -                         | -                          | -                             | 0.0%                         |
| <b>TOTAL CAPITAL EQUIPMENT</b>            | -              | <b>150,753.00</b>  | <b>523,599.00</b> | <b>1,870,299.00</b> | <b>1,647,518.00</b> | <b>556,031.00</b>   | <b>2,648,300.00</b>       | <b>2,528,750.00</b>        | <b>(119,550.00)</b>           | <b>-4.5%</b>                 |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b>  | -              | <b>(59,903.00)</b> | <b>67,844.00</b>  | <b>74,848.00</b>    | <b>138,569.00</b>   | <b>1,123,573.00</b> | <b>(952,900.00)</b>       | <b>(1,358,300.00)</b>      | <b>(405,400.00)</b>           | <b>42.5%</b>                 |

## Key Highlights for the Capital Equipment Fund

- Building & Structures - \$521,800
  - CITY HALL
    - City Hall Building Upgrade - \$173,900 - Includes exterior updates
  - Community Building
    - Upgrade Project - \$58,000
  - PARKS & REC
    - Park Development Project - \$189,900
- Improvements - \$1,262,800
  - AIRPORT - Total Project Costs for Airport - \$387,850 - FAA & State Funding - \$254,585 - Local Funding - \$93,165
    - Allocate AVOS - \$80,000 (State 70% funding & Local Funding at 30%)
    - \$40,000 tree removal and design completion
    - \$100,000 construction completion by 2024
    - Airport Beacon - \$115,950 (FAA funding - 90% & Local Funding at 10%)
    - Crack Seal - Runway, Taxiway, Apron & Taperlanes - \$131,900 (State 70% funding & Local Funding at 30%)
  - PUBLIC WORKS - Total Project Costs for Public Works Improvements - \$774,550
    - Sidewalks - \$149,000
    - Oblique Trail - \$480,000 - \$100,000 Northland Foundation, \$100,000 Local Match, looking for additional funds
    - Waterfront Development Project - \$115,950
    - Bandshell - \$50,000
- LIBRARY
  - Bathroom Renovation - \$100,000
- Vehicles - \$174,100
  - PUBLIC SAFETY
    - Squad Car - \$86,930
  - PUBLIC WORKS
    - One Ton Truck - \$87,130
- Other Equipment - \$355,700
  - FIRE DEPARTMENT
    - SCBA EQUIPMENT - \$146,000 (Grant is 95/5 split - \$123,700 federal portion, City portion \$12,300)
  - PUBLIC WORKS - Parks & Rec
    - Tool Cat - \$70,400
- GOLF COURSE
  - Club Car - Golf Cart Lease (5 year) - \$18,300
- Transfers In - \$446,300
  - Golf Course - \$11,300
  - \$200,000 - Permanent Fund \$100,000 Northland Foundation & \$100,000 Permanent Fund
  - \$113,000 - Electric Fund

## 402-STREET IMPROVEMENT FUND

## REVENUES

## INTERGOVERNMENTAL REV

## 402-33403 STATE GRANTS

## TOTAL INTERGOVERNMENTAL REV

## CHARGES FOR SERVICES

## 402-34900 MISCELLANEOUS REVENUES

## TOTAL CHARGES FOR SERVICES

## OTHER REVENUE

## 402-36100 SPECIAL ASSESSMENTS

## 402-36210 INTEREST EARNINGS

## TOTAL OTHER REVENUE

## OTHER FINANCING SOURCES

## 402-39203 TRANSFER IN

## 402-39310 BOND PROCEEDS

## TOTAL OTHER FINANCING SOURCES

## TOTAL REVENUES

| 2016<br>ACTUAL | 2017<br>ACTUAL | 2018<br>ACTUAL | 2019<br>ACTUAL | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|----------------|----------------|----------------|----------------|----------------|----------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| -              | 23,681.00      | 24,800.00      | -              | -              | 57,316.00      | -                         | -                          | -                               | 0.0%                         |
| -              | 23,681.00      | 24,800.00      | -              | -              | 57,316.00      | -                         | -                          | -                               | 0.0%                         |
| -              | -              | -              | -              | -              | -              | -                         | -                          | -                               | 0.0%                         |
| -              | -              | -              | -              | -              | -              | -                         | -                          | -                               | 0.0%                         |
| -              | -              | -              | -              | -              | -              | -                         | -                          | -                               | 0.0%                         |
| -              | -              | -              | 8,008.00       | 4,810.00       | 1,539.00       | -                         | -                          | -                               | 0.0%                         |
| -              | -              | -              | 8,008.00       | 4,810.00       | 1,539.00       | -                         | -                          | -                               | 0.0%                         |
| -              | 237,810.00     | 250,000.00     | 250,000.00     | 400,000.00     | 500,000.00     | 275,000.00                | -                          | (275,000.00)                    | -100.0%                      |
| -              | -              | 1,693,501.00   | 1,052,533.00   | -              | 2,707,064.00   | 1,000,600.00              | 5,000,000.00               | 3,999,400.00                    | 399.7%                       |
| -              | 237,810.00     | 1,943,501.00   | 1,302,533.00   | 400,000.00     | 3,207,064.00   | 1,275,600.00              | 5,000,000.00               | 3,724,400.00                    | 292.0%                       |
| -              | 261,491.00     | 1,968,301.00   | 1,310,541.00   | 404,810.00     | 3,265,919.00   | 1,275,600.00              | 5,000,000.00               | 3,724,400.00                    | 292.0%                       |

## DEPARTMENTAL EXPENDITURES

## 402-49200-300 PROFESSIONAL SERVICES

## 402-49200-312 BOND ISSUANCE COSTS

## 402-49200-530 IMPROVEMENTS

## 402-49200-720 TRANSFER OUT

## TOTAL STREET IMPROVEMENTS

## REVENUE OVER/(UNDER) EXPENDITURES

| 2016<br>ACTUAL | 2017<br>ACTUAL | 2018<br>ACTUAL | 2019<br>ACTUAL | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|----------------|----------------|----------------|----------------|----------------|----------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| -              | -              | -              | 51,430.00      | 9,092.00       | 3,847.00       | -                         | -                          | -                               | #DIV/0!                      |
| -              | -              | 52,352.00      | 32,020.00      | -              | 57,859.00      | -                         | -                          | -                               | #DIV/0!                      |
| -              | 96,622.00      | 1,589,335.00   | 926,867.00     | 320,825.00     | 1,545,121.00   | 1,000,600.00              | 3,671,000.00               | 2,670,400.00                    | 266.9%                       |
| -              | -              | 9,000.00       | -              | -              | 285,000.00     | 275,000.00                | -                          | (275,000.00)                    | -100.0%                      |
| -              | 96,622.00      | 1,650,687.00   | 1,010,317.00   | 329,917.00     | 1,891,827.00   | 1,275,600.00              | 3,671,000.00               | 2,395,400.00                    | 187.8%                       |
| -              | 164,869.00     | 317,614.00     | 300,224.00     | 74,893.00      | 1,374,092.00   | -                         | 1,329,000.00               | 1,329,000.00                    | #DIV/0!                      |

## Key Highlights for the Street Improvement Fund

- 2023-2024 Street Improvement Project begins in Summer 2023

## 411-CAPITAL PROJECTS

## TAXES

## 411-31311 LODGING TAX

## TOTAL TAXES

## CHARGES FOR SERVICES

## 411-34900 MISCELLANEOUS REVENUES

## TOTAL CHARGES FOR SERVICES

## OTHER REVENUE

## 411-36210 INTEREST EARNINGS

## TOTAL OTHER REVENUE

## TOTAL REVENUES

| 2016<br>ACTUAL | 2017<br>ACTUAL | 2018<br>ACTUAL | 2019<br>ACTUAL | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|----------------|----------------|----------------|----------------|----------------|----------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| -              | -              | -              | -              | 7,379.00       | 81,359.00      | 54,000.00                 | 80,000.00                  | 26,000.00                       | 48.1%                        |
| -              | -              | -              | -              | 7,379.00       | 81,359.00      | 54,000.00                 | 80,000.00                  | 26,000.00                       | 48.1%                        |
| 49,974.00      | 49,714.00      | 52,838.00      | 54,617.00      | 40,027.00      | -              | -                         | -                          | -                               | 0.0%                         |
| 49,974.00      | 49,714.00      | 52,838.00      | 54,617.00      | 40,027.00      | -              | -                         | -                          | -                               | #DIV/0!                      |
| 568.00         | 420.00         | 1,501.00       | 3,864.00       | 3,189.00       | 565.00         | 400.00                    | 500.00                     | 100.00                          | 25.0%                        |
| 568.00         | 420.00         | 1,501.00       | 3,864.00       | 3,189.00       | 565.00         | 400.00                    | 500.00                     | 100.00                          | 25.0%                        |
| 50,542.00      | 50,134.00      | 54,339.00      | 58,481.00      | 50,595.00      | 81,924.00      | 54,400.00                 | 80,500.00                  | 26,100.00                       | 48.0%                        |

## 411-CAPITAL PROJECTS

## DEPARTMENTAL EXPENDITURES

## 411-49500-300 PROFESSIONAL SERVICES

## 411-49500-439 MISCELLANEOUS

## 411-49500-510 CONSTRUCTION PROJECTS

## 411-49500-511 EDNA G RESTORATION PROJ

## TOTAL CAPITAL PROJECTS

## REVENUE OVER/(UNDER) EXPENDITURES

| 2016<br>ACTUAL | 2017<br>ACTUAL | 2018<br>ACTUAL | 2019<br>ACTUAL | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|----------------|----------------|----------------|----------------|----------------|----------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| -              | -              | -              | -              | 11,217.00      | -              | -                         | -                          | -                               | 0.0%                         |
| -              | -              | -              | -              | -              | 8,500.00       | -                         | -                          | -                               | 0.0%                         |
| 35,142.00      | 1,243.00       | 14,888.00      | 35,940.00      | 35,940.00      | 21,794.00      | 10,000.00                 | 50,000.00                  | 40,000.00                       | 400.0%                       |
| 35,142.00      | 1,243.00       | 14,888.00      | 35,940.00      | 47,157.00      | 37,794.00      | 10,000.00                 | 50,000.00                  | 40,000.00                       | 400.0%                       |
| 15,400.00      | 48,891.00      | 39,451.00      | 22,541.00      | 3,438.00       | 44,130.00      | 44,400.00                 | 30,500.00                  | (13,900.00)                     | -31.3%                       |



## 601-WATER

## REVENUES

## TAXES

601-31020 DELINQUENT TAXES

## TOTAL TAXES

## INTERGOVERNMENTAL REV

601-33403 STATE GRANTS

601-33423 DISPARITY REDUCTION AID

601-33450 STATE CONTRIBUTION - GASB 68

## TOTAL INTERGOVERNMENTAL REV

## CHARGES FOR SERVICES

601-34900 MISCELLANEOUS REVENUES

## TOTAL CHARGES FOR SERVICES

## OTHER REVENUE

601-36210 INTEREST EARNINGS

## TOTAL OTHER REVENUE

## SALES REVENUE

601-37110 WATER SALES

601-37160 PENALTIES

601-37170 WATER SERVICES

## TOTAL SALES REVENUE

## OTHER FINANCING SOURCES

601-39102 INSURANCE PROCEEDS

601-39203 TRANSFERS IN

601-39310 G.O. BOND PROCEEDS

601-39600 EXTRAORDINARY REVENUES

601-39700 CONTRIBUTED CAPITAL

## TOTAL OTHER FINANCING SOURCES

## TOTAL REVENUES

## 601-WATER

## PURIFICATION EXPENDITURES

601-49420-101 REGULAR SALARIES

601-49420-102 OVERTIME

601-49420-107 STANDBY PAY

601-49420-108 CALL OUT PAY

601-49420-120 Paid Administrative Leave

601-49420-210 OPERATING SUPPLIES

601-49420-212 GASOLINE &amp; DIESEL FUEL

601-49420-216 CHEMICALS

601-49420-221 MAINT. AND REPAIR SUPPLIES

601-49420-222 VEHICLES - SUPPLIES

601-49420-223 BUILDINGS MAINT. SUPPLIES

601-49420-300 PROFESSIONAL SERVICES

601-49420-331 TRAVEL &amp; TRAINING

601-49420-380 UTILITIES

601-49420-520 CAPITAL OUTLAY - BUILDINGS

601-49420-530 CAP OUTLAY - IMPROVEMENTS

601-49420-550 CAP OUTLAY - VEHICLES

601-49420-580 CAP OUTLAY - OTHER EQUIP

## TOTAL PURIFICATION EXPENDITURES

## 601-WATER

## DISTRIBUTION EXPENDITURES

601-49430-101 REGULAR SALARIES

601-49430-102 OVERTIME

601-49430-103 PART TIME SALARIES

601-49430-107 STANDBY PAY

601-49430-108 CALL OUT PAY

601-49430-120 Paid Administrative Leave

601-49430-210 OPERATING SUPPLIES

601-49430-212 GASOLINE &amp; DIESEL FUEL

601-49430-221 MAINT. AND REPAIR SUPPLIES

601-49430-222 VEHICLES - SUPPLIES

601-49430-229 METERS AND TRANSFORMERS

601-49430-230 WATER METER INSTALLATION

601-49430-235 WATER LEAK REPAIR &amp; MAINT

601-49430-300 PROFESSIONAL SERVICES

601-49430-331 TRAVEL &amp; TRAINING

601-49430-380 UTILITIES

601-49430-530 CAP OUTLAY - IMPROVEMENTS

601-49430-580 CAP OUTLAY - OTHER EQUIP

## TOTAL DISTRIBUTION EXPENDITURES

|  | 2016<br>ACTUAL | 2017<br>ACTUAL | 2018<br>ACTUAL | 2019<br>ACTUAL | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|--|----------------|----------------|----------------|----------------|----------------|----------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| TOTAL TAXES                            | (560.00)       | 10.00          | 84.00          | (31.00)        | -              | -              | -                         | -                          | -                               | 0.0%                         |
| INTERGOVERNMENTAL REV                  |                |                |                |                |                |                |                           |                            |                                 |                              |
| 601-33403 STATE GRANTS                 | -              | 209.00         | -              | -              | -              | -              | 4,016,120.00              | 4,016,120.00               | -                               | 100.0%                       |
| 601-33423 DISPARITY REDUCTION AID      | -              | 152.00         | 2,774.00       | 813.00         | 980.00         | 672.00         | -                         | -                          | -                               | 0.0%                         |
| 601-33450 STATE CONTRIBUTION - GASB 68 | 2,307.00       | 361.00         | 2,774.00       | 813.00         | 980.00         | 672.00         | -                         | -                          | -                               | 0.0%                         |
| TOTAL INTERGOVERNMENTAL REV            | 2,307.00       | 361.00         | 2,774.00       | 813.00         | 980.00         | 672.00         | 4,016,120.00              | 4,016,120.00               | -                               | 0.0%                         |
| CHARGES FOR SERVICES                   |                |                |                |                |                |                |                           |                            |                                 |                              |
| 601-34900 MISCELLANEOUS REVENUES       | 13,761.00      | 1,223.00       | 470.00         | 579.00         | 6,258.00       | 6,848.00       | -                         | -                          | -                               | 0.0%                         |
| TOTAL CHARGES FOR SERVICES             | 13,761.00      | 1,223.00       | 470.00         | 579.00         | 6,258.00       | 6,848.00       | -                         | -                          | -                               | 0.0%                         |
| OTHER REVENUE                          |                |                |                |                |                |                |                           |                            |                                 |                              |
| 601-36210 INTEREST EARNINGS            | 9,347.00       | 8,850.00       | 9,046.00       | 8,013.00       | 2,829.00       | 449.00         | 1,000.00                  | 1,000.00                   | -                               | 0.0%                         |
| TOTAL OTHER REVENUE                    | 9,347.00       | 8,850.00       | 9,046.00       | 8,013.00       | 2,829.00       | 449.00         | 1,000.00                  | 1,000.00                   | -                               | 0.0%                         |
| SALES REVENUE                          |                |                |                |                |                |                |                           |                            |                                 |                              |
| 601-37110 WATER SALES                  | 1,039,107.00   | 1,067,104.00   | 1,126,113.00   | 1,158,010.00   | 1,123,730.00   | 1,298,868.00   | 1,276,000.00              | 1,314,300.00               | 38,300.00                       | 3.0%                         |
| 601-37160 PENALTIES                    | 8,453.00       | 9,633.00       | 10,166.00      | 9,298.00       | 1,643.00       | -              | 8,000.00                  | 8,000.00                   | -                               | 0.0%                         |
| 601-37170 WATER SERVICES               | 5,551.00       | 5,992.00       | 4,800.00       | 8,379.00       | 3,510.00       | 5,355.00       | 8,500.00                  | 5,450.00                   | (3,050.00)                      | -35.9%                       |
| TOTAL SALES REVENUE                    | 1,053,111.00   | 1,082,729.00   | 1,141,079.00   | 1,175,687.00   | 1,128,883.00   | 1,304,223.00   | 1,292,500.00              | 1,327,750.00               | 35,250.00                       | 2.7%                         |
| OTHER FINANCING SOURCES                |                |                |                |                |                |                |                           |                            |                                 |                              |
| 601-39102 INSURANCE PROCEEDS           | -              | -              | -              | 1,250.00       | -              | -              | -                         | -                          | -                               | 0.0%                         |
| 601-39203 TRANSFERS IN                 | 300,000.00     | 400,000.00     | 225,780.00     | 250,000.00     | 400,000.00     | 400,000.00     | 300,000.00                | 250,000.00                 | (50,000.00)                     | -16.7%                       |
| 601-39310 G.O. BOND PROCEEDS           | -              | -              | -              | -              | -              | -              | 1,004,030.00              | 1,004,030.00               | -                               | 0.0%                         |
| 601-39600 EXTRAORDINARY REVENUES       | -              | -              | -              | -              | 39,557.00      | -              | -                         | -                          | -                               | 0.0%                         |
| 601-39700 CONTRIBUTED CAPITAL          | -              | -              | -              | -              | 388,397.00     | -              | 600,050.00                | 1,645,000.00               | 1,044,950.00                    | 100.0%                       |
| TOTAL OTHER FINANCING SOURCES          | 300,000.00     | 400,000.00     | 225,780.00     | 251,250.00     | 827,954.00     | 400,000.00     | 1,904,080.00              | 2,899,030.00               | 994,950.00                      | 52.3%                        |
| TOTAL REVENUES                         | 1,377,966.00   | 1,493,173.00   | 1,379,233.00   | 1,436,311.00   | 1,966,904.00   | 1,712,192.00   | 7,213,700.00              | 8,243,900.00               | 1,030,200.00                    | 14.3%                        |

|  | 2016<br>ACTUAL | 2017<br>ACTUAL | 2018<br>ACTUAL | 2019<br>ACTUAL | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|--|----------------|----------------|----------------|----------------|----------------|----------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| 601-49420-101 REGULAR SALARIES           | 296,237.00     | 279,942.00     | 275,389.00     | 320,129.00     | 279,177.00     | 322,184.00     | 340,350.00                | 248,150.00                 | (92,200.00)                     | -27.1%                       |
| 601-49420-102 OVERTIME                   | 36,254.00      | 35,586.00      | 7,210.00       | 7,824.00       | 3,688.00       | 5,777.00       | 7,600.00                  | 7,600.00                   | -                               | 0.0%                         |
| 601-49420-107 STANDBY PAY                | -              | -              | -              | 1,501.00       | 31,736.00      | 18,481.00      | 35,350.00                 | 35,350.00                  | -                               | 0.0%                         |
| 601-49420-108 CALL OUT PAY               | -              | -              | -              | 110.00         | 239.00         | -              | 1,200.00                  | 1,200.00                   | -                               | 0.0%                         |
| 601-49420-120 Paid Administrative Leave  | -              | -              | -              | -              | 17,293.00      | -              | -                         | -                          | -                               | 0.0%                         |
| 601-49420-210 OPERATING SUPPLIES         | 7,508.00       | 7,683.00       | 4,629.00       | 8,422.00       | 10,335.00      | 10,701.00      | 15,500.00                 | 16,000.00                  | 500.00                          | 3.2%                         |
| 601-49420-212 GASOLINE & DIESEL FUEL     | -              | -              | -              | -              | 1,633.00       | -              | 2,000.00                  | 3,000.00                   | 1,000.00                        | 50.0%                        |
| 601-49420-216 CHEMICALS                  | 26,411.00      | 26,262.00      | 29,378.00      | 33,887.00      | 37,469.00      | 40,423.00      | 32,000.00                 | 46,000.00                  | 14,000.00                       | 43.8%                        |
| 601-49420-221 MAINT. AND REPAIR SUPPLIES | 7,517.00       | 18,806.00      | 8,132.00       | 8,119.00       | 15,485.00      | 6,862.00       | 16,500.00                 | 17,000.00                  | 500.00                          | 3.0%                         |
| 601-49420-222 VEHICLES - SUPPLIES        | 1,922.00       | 1,824.00       | 2,478.00       | 2,172.00       | 111.00         | -              | 3,500.00                  | 3,500.00                   | -                               | 0.0%                         |
| 601-49420-223 BUILDINGS MAINT. SUPPLIES  | 1,892.00       | 7,095.00       | 1,125.00       | 13,796.00      | 1,499.00       | 1,273.00       | 2,000.00                  | 4,000.00                   | 2,000.00                        | 100.0%                       |
| 601-49420-300 PROFESSIONAL SERVICES      | 2,641.00       | -              | 3,000.00       | -              | -              | 3,000.00       | 5,000.00                  | 8,500.00                   | 3,500.00                        | 70.0%                        |
| 601-49420-331 TRAVEL & TRAINING          | 1,932.00       | 2,245.00       | 4,501.00       | 3,194.00       | 637.00         | 2,740.00       | 5,500.00                  | 5,500.00                   | -                               | 0.0%                         |
| 601-49420-380 UTILITIES                  | 52,172.00      | 75,631.00      | 67,849.00      | 52,591.00      | 45,489.00      | 58,713.00      | 62,250.00                 | 65,400.00                  | 3,150.00                        | 5.1%                         |
| 601-49420-520 CAPITAL OUTLAY - BUILDINGS | -              | -              | -              | -              | -              | -              | -                         | -                          | -                               | 0.0%                         |
| 601-49420-530 CAP OUTLAY - IMPROVEMENTS  | -              | -              | -              | -              | -              | -              | 4,245,150.00              | 4,245,150.00               | -                               | 0.0%                         |
| 601-49420-550 CAP OUTLAY - VEHICLES      | -              | -              | -              | -              | -              | -              | -                         | -                          | -                               | 0.0%                         |
| 601-49420-580 CAP OUTLAY - OTHER EQUIP   | -              | -              | -              | -              | -              | -              | -                         | -                          | -                               | 0.0%                         |
| TOTAL PURIFICATION EXPENDITURES          | 434,486.00     | 455,074.00     | 403,691.00     | 451,745.00     | 444,791.00     | 472,010.00     | 4,773,900.00              | 4,706,350.00               | (67,550.00)                     | -1.4%                        |

|  | 2016<br>ACTUAL | 2017<br>ACTUAL | 2018<br>ACTUAL | 2019<br>ACTUAL | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|--|----------------|----------------|----------------|----------------|----------------|----------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| 601-49430-101 REGULAR SALARIES           | 59,653.00      | 59,290.00      | 68,168.00      | 64,852.00      | 47,562.00      | 60,601.00      | 67,000.00                 | 58,550.00                  | (8,450.00)                      | -12.6%                       |
| 601-49430-102 OVERTIME                   | 1,681.00       | 2,201.00       | 765.00         | 1,357.00       | 968.00         | 3,164.00       | 2,600.00                  | 2,600.00                   | -                               | 0.0%                         |
| 601-49430-103 PART TIME SALARIES         | 1,662.00       | 3,003.00       | -              | -              | -              | -              | -                         | -                          | -                               | 100.0%                       |
| 601-49430-107 STANDBY PAY                | -              | -              | -              | 735.00         | 7,756.00       | 5,255.00       | 8,450.00                  | 8,450.00                   | -                               | 0.0%                         |
| 601-49430-108 CALL OUT PAY               | -              | -              | -              | -              | 1,282.00       | 920.00         | 1,650.00                  | 1,650.00                   | -                               | 0.0%                         |
| 601-49430-120 Paid Administrative Leave  | -              | -              | -              | -              | 6,005.00       | -              | -                         | -                          | -                               | 0.0%                         |
| 601-49430-210 OPERATING SUPPLIES         | 12,903.00      | 17,226.00      | 25,157.00      | 22,859.00      | 18,858.00      | 22,093.00      | 18,700.00                 | 20,900.00                  | 2,200.00                        | 11.8%                        |
| 601-49430-212 GASOLINE & DIESEL FUEL     | -              | -              | -              | -              | 705.00         | -              | 2,000.00                  | 2,000.00                   | -                               | 0.0%                         |
| 601-49430-221 MAINT. AND REPAIR SUPPLIES | 4,766.00       | 7,858.00       | 10,116.00      | 6,431.00       | 8,257.00       | 9,009.00       | 8,000.00                  | 11,750.00                  | 3,750.00                        | 46.9%                        |
| 601-49430-222 VEHICLES - SUPPLIES        | 1,427.00       | 283.00         | 133.00         | 1,544.00       | 242.00         | -              | 900.00                    | 900.00                     | -                               | 0.0%                         |
| 601-49430-229 METERS AND TRANSFORMERS    | 16,798.00      | 17,838.00      | 7,203.00       | 5,509.00       | 8,969.00       | 12,277.00      | 15,000.00                 | 15,000.00                  | -                               | 0.0%                         |
| 601-49430-230 WATER METER INSTALLATION   | -              | -              | -              | 234.00         | -              | -              | 100.00                    | 100.00                     | -                               | 0.0%                         |
| 601-49430-235 WATER LEAK REPAIR & MAINT  | -              | 1,481.00       | 1,157.00       | 4,243.00       | 2,420.00       | 1,419.00       | 1,800.00                  | 8,100.00                   | 6,300.00                        | 350.0%                       |
| 601-49430-300 PROFESSIONAL SERVICES      | 3,569.00       | 3,329.00       | 7,241.00       | 19,359.00      | 3,000.00       | 3,000.00       | 4,000.00                  | 4,000.00                   | -                               | 0.0%                         |
| 601-49430-331 TRAVEL & TRAINING          | -              | -              | 57.00          | 11.00          | 50.00          | -              | 500.00                    | 500.00                     | -                               | 0.0%                         |
| 601-49430-380 UTILITIES                  | 928.00         | 986.00         | 17,406.00      | 39,488.00      | 35,810.00      | 42,039.00      | 42,300.00                 | 44,450.00                  | 2,150.00                        | 5.1%                         |
| 601-49430-530 CAP OUTLAY - IMPROVEMENTS  | -              | -              | -              | -              | -              | -              | 1,375,050.00              | 2,420,000.00               | 1,044,950.00                    | 76.0%                        |
| 601-49430-580 CAP OUTLAY - OTHER EQUIP   | 3,033.00       | -              | -              | -              | -              | -              | -                         | -                          | -                               | 0.0%                         |
| TOTAL DISTRIBUTION EXPENDITURES          | 106,420.00     | 113,495.00     | 137,403.00     | 166,622.00     | 141,884.00     | 160,829.00     | 1,548,050.00              | 2,598,950.00               | 1,050,900.00                    | 67.9%                        |

|   | 2016<br>ACTUAL      | 2017<br>ACTUAL      | 2018<br>ACTUAL      | 2019<br>ACTUAL      | 2020<br>ACTUAL      | 2021<br>ACTUAL      | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| <b>MISCELLANEOUS EXPENDITURES</b>   |                     |                     |                     |                     |                     |                     |                           |                            |                                 |                              |
| 601-49440-111 OFFICE SALARIES   | 65,233.00           | 67,540.00           | 68,884.00           | 70,597.00           | 74,608.00           | 83,683.00           | 79,550.00                 | 83,250.00                  | 3,700.00                        | 4.7%                         |
| 601-49440-121 PERA  | 34,468.00           | 32,806.00           | 32,932.00           | 32,480.00           | 34,650.00           | 36,835.00           | 40,800.00                 | 32,950.00                  | (7,850.00)                      | -19.2%                       |
| 601-49440-122 SOCIAL SECURITY CONTRIBUTI  | 27,463.00           | 26,344.00           | 26,105.00           | 25,247.00           | 26,955.00           | 29,218.00           | 33,700.00                 | 27,250.00                  | (6,450.00)                      | -19.1%                       |
| 601-49440-125 MEDICARE CONTRIBUTIONS  | 6,423.00            | 6,161.00            | 6,105.00            | 5,905.00            | 6,304.00            | 6,833.00            | 7,900.00                  | 6,400.00                   | (1,500.00)                      | -19.0%                       |
| 601-49440-129 PENSION EXPENSE   | 40,413.00           | (12,139.00)         | (12,159.00)         | 20,710.00           | (29,711.00)         | (39,881.00)         | 21,150.00                 | 21,150.00                  | -                               | 0.0%                         |
| 601-49440-131 HEALTH INSURANCE  | 176,525.00          | 139,991.00          | 124,884.00          | 122,515.00          | 131,929.00          | 116,879.00          | 146,850.00                | 129,500.00                 | (17,350.00)                     | -11.8%                       |
| 601-49440-132 DENTAL INSURANCE  | 9,513.00            | 7,291.00            | 9,158.00            | 7,042.00            | 6,123.00            | 4,282.00            | 6,500.00                  | 5,500.00                   | (1,000.00)                      | -15.4%                       |
| 601-49440-133 LIFE INSURANCE  | 1,705.00            | 2,226.00            | 2,135.00            | 2,122.00            | 2,547.00            | 2,356.00            | 2,300.00                  | 1,950.00                   | (350.00)                        | -15.2%                       |
| 601-49440-134 HSA EMPLOYER CONTRIBUTION   | -                   | 19.00               | 13.00               | -                   | -                   | -                   | -                         | -                          | -                               | 0.0%                         |
| 601-49440-135 Other Employee Benefits   | -                   | 437.00              | 35,683.00           | 2,477.00            | 1,769.00            | 1,101.00            | 2,550.00                  | 2,550.00                   | -                               | 0.0%                         |
| 601-49440-136 OPEB - Health Insurance   | -                   | -                   | (47,856.00)         | 20,822.00           | (17,747.00)         | 36,015.00           | 21,250.00                 | 37,100.00                  | 15,850.00                       | 74.6%                        |
| 601-49440-151 WORKER'S COMP. INSURANCE  | 9,905.00            | 12,230.00           | 16,257.00           | 14,343.00           | 14,983.00           | 13,676.00           | 15,200.00                 | 13,800.00                  | (1,400.00)                      | -9.2%                        |
| 601-49440-161 RETIREE HEALTH INSURANCE  | -                   | -                   | -                   | -                   | 37.00               | (90.00)             | -                         | 26,450.00                  | 26,450.00                       | 0.0%                         |
| 601-49440-162 RETIREE DENTAL INSURANCE  | -                   | -                   | -                   | 64.00               | (250.00)            | (128.00)            | 1,000.00                  | 1,000.00                   | -                               | 0.0%                         |
| 601-49440-201 OFFICE SUPPLIES AND EXPENS  | 4,443.00            | 2,881.00            | 2,502.00            | 1,268.00            | 596.00              | 546.00              | 3,350.00                  | 3,300.00                   | (50.00)                         | -1.5%                        |
| 601-49440-202 POSTAGE   | 2,387.00            | 639.00              | 772.00              | 602.00              | 167.00              | 236.00              | 700.00                    | 700.00                     | -                               | 0.0%                         |
| 601-49440-300 PROFESSIONAL SERVICES   | 1,369.00            | 1,564.00            | 3,924.00            | 1,635.00            | 204.00              | 227.00              | 2,200.00                  | 2,200.00                   | -                               | 0.0%                         |
| 601-49440-301 AUDIT   | 5,130.00            | 4,149.00            | 4,377.00            | 1,074.00            | 273.00              | 523.00              | 300.00                    | 400.00                     | 100.00                          | 33.3%                        |
| 601-49440-321 TELEPHONE   | 5,020.00            | 8,323.00            | 4,309.00            | 2,359.00            | 2,213.00            | 2,323.00            | 2,400.00                  | 2,500.00                   | 100.00                          | 4.2%                         |
| 601-49440-331 TRAVEL & TRAINING   | 3,094.00            | 1,065.00            | 1,095.00            | 3,350.00            | 962.00              | 114.00              | 2,200.00                  | 3,500.00                   | 1,300.00                        | 59.1%                        |
| 601-49440-349 NOTICES & ADS   | -                   | 303.00              | -                   | -                   | -                   | -                   | -                         | -                          | -                               | 0.0%                         |
| 601-49440-361 GENERAL LIABILITY INSURANC  | 4,147.00            | 3,835.00            | 2,800.00            | 2,716.00            | 2,415.00            | 2,589.00            | 2,750.00                  | 4,450.00                   | 1,700.00                        | 61.8%                        |
| 601-49440-362 PROPERTY INSURANCE  | 4,174.00            | 2,915.00            | 4,230.00            | 4,473.00            | 6,292.00            | 6,462.00            | 6,800.00                  | 12,350.00                  | 5,550.00                        | 81.6%                        |
| 601-49440-404 EQUIP. MAINTENANCE CONTRAC  | 258.00              | 892.00              | 770.00              | 278.00              | 310.00              | 538.00              | 900.00                    | 900.00                     | -                               | 0.0%                         |
| 601-49440-411 RENTALS - LEASES  | 410.00              | 243.00              | 132.00              | 27.00               | 13.00               | 15.00               | 250.00                    | 250.00                     | -                               | 0.0%                         |
| 601-49440-420 DEPRECIATION EXPENSE  | 256,834.00          | 384,862.00          | 388,880.00          | 387,629.00          | 403,698.00          | 397,943.00          | 387,650.00                | 405,000.00                 | 17,350.00                       | 4.5%                         |
| 601-49440-433 DUES AND SUBSCRIPTIONS  | 14,490.00           | 12,356.00           | 11,822.00           | 12,336.00           | 17,709.00           | 17,894.00           | 13,050.00                 | 19,000.00                  | 5,950.00                        | 45.6%                        |
| 601-49440-439 MISCELLANEOUS   | 6,860.00            | 2,065.00            | 2,330.00            | 2,311.00            | 2,652.00            | 3,647.00            | 4,350.00                  | 4,500.00                   | 150.00                          | 3.4%                         |
| 601-49440-447 LOSS ON DISPOSAL OF FIXED   | 120,962.00          | -                   | -                   | -                   | -                   | -                   | -                         | -                          | -                               | 0.0%                         |
| 601-49440-496 BAD DEBT EXPENSE  | (4,605.00)          | 1,964.00            | (259.00)            | (3,023.00)          | 175.00              | 4,468.00            | -                         | -                          | -                               | 0.0%                         |
| 601-49440-497 EXTRAORDINARY EXPENSES  | -                   | -                   | -                   | 1,250.00            | 62.00               | -                   | -                         | -                          | -                               | 0.0%                         |
| 601-49440-601 DEBT REDEMPTION - PRINCIPA  | -                   | -                   | -                   | -                   | -                   | -                   | 508,000.00                | 508,000.00                 | -                               | 0.0%                         |
| 601-49440-611 DEBT REDEMPTION - INTEREST  | 120,720.00          | 121,640.00          | 112,621.00          | 102,501.00          | 92,813.00           | 84,109.00           | 78,500.00                 | 78,500.00                  | -                               | 0.0%                         |
| <b>TOTAL MISCELLANEOUS EXPENDITURES</b>   | <b>917,341.00</b>   | <b>832,602.00</b>   | <b>802,446.00</b>   | <b>845,110.00</b>   | <b>782,751.00</b>   | <b>812,413.00</b>   | <b>1,392,150.00</b>       | <b>1,434,400.00</b>        | <b>42,250.00</b>                | <b>3.0%</b>                  |
| <b>TOTAL EXPENDITURES</b>   | <b>1,458,247.00</b> | <b>1,401,171.00</b> | <b>1,343,540.00</b> | <b>1,463,477.00</b> | <b>1,369,426.00</b> | <b>1,445,252.00</b> | <b>7,714,100.00</b>       | <b>8,739,700.00</b>        | <b>1,025,600.00</b>             | <b>13.3%</b>                 |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b>  | <b>(80,281.00)</b>  | <b>92,002.00</b>    | <b>35,693.00</b>    | <b>(27,166.00)</b>  | <b>597,478.00</b>   | <b>266,940.00</b>   | <b>(500,400.00)</b>       | <b>(495,800.00)</b>        | <b>4,600.00</b>                 | <b>-0.9%</b>                 |
| <b>REVENUE OVER/(UNDER) EXPENDITURES<br/>(After debt principal pmt and capital assets are excluded)</b> | <b>(77,248.00)</b>  | <b>92,002.00</b>    | <b>35,693.00</b>    | <b>(27,166.00)</b>  | <b>597,478.00</b>   | <b>266,940.00</b>   | <b>7,600.00</b>           | <b>12,200.00</b>           | <b>4,600.00</b>                 | <b>60.5%</b>                 |
| <b>REVENUE OVER/(UNDER) EXPENDITURES<br/>(Excluding depreciation)</b>                                   | <b>179,586.00</b>   | <b>476,864.00</b>   | <b>424,573.00</b>   | <b>360,463.00</b>   | <b>1,001,176.00</b> | <b>664,883.00</b>   | <b>395,250.00</b>         | <b>417,200.00</b>          | <b>21,950.00</b>                | <b>5.6%</b>                  |

**Key Highlights for the Water Fund**

Revenues include a 3.0% rate increase for water rates

- Water Purification
  - Chemicals - Increase in costs
  - Building & Maintenance Supplies - Increase of \$2,000 noted below
  - \$2,000 - Building and maintenance supplies
  - \$2,000 - one time purchase for replacement of building heaters
- Professional Services - Increase of \$3,500 noted below
  - \$8,500 - 10 year inside inspection of the 1.25 MG Water Tower
- Capital Outlay - Improvements - \$4,245,150 - Funding at 80%
  - Chlorine Tank Upgrades
- Water Distribution Department
  - Maintenance & Repairs - Increase of \$3,750 for door replacement
  - Capital Outlay - Improvements - \$2,470,000
  - Homewood PRV Station - \$775,000 - Current funding budgeted at 80%
  - 2023-2024 Street Improvement Project - Contributed Capital



## 602-SEWER

## REVENUES

## TAXES

602-31020 DELINQUENT TAXES

## TOTAL TAXES

## INTERGOVERNMENTAL REV

602-33403 STATE GRANTS

602-33423 DISPARITY REDUCTION AID

602-33450 STATE CONTRIBUTION - GASB 66

## TOTAL INTERGOVERNMENTAL REV

## CHARGES FOR SERVICES

602-34900 MISCELLANEOUS REVENUES

## TOTAL CHARGES FOR SERVICES

## OTHER REVENUE

602-36210 INTEREST EARNINGS

## TOTAL OTHER REVENUE

## SALES REVENUE

602-37210 SEWAGE CHARGES

602-37260 PENALTIES

602-37270 SEWAGE SERVICES

## TOTAL SALES REVENUE

## OTHER FINANCING SOURCES

602-39101 PROCEEDS FROM SALE OF F/A

602-39102 INSURANCE PROCEEDS

602-39203 TRANSFERS IN

602-39310 G.O. BOND PROCEEDS

602-39600 EXTRAORDINARY REVENUES

602-39700 CONTRIBUTED CAPITAL

## TOTAL OTHER FINANCING SOURCES

## TOTAL REVENUES

|  | 2016<br>ACTUAL | 2017<br>ACTUAL | 2018<br>ACTUAL | 2019<br>ACTUAL | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|--|----------------|----------------|----------------|----------------|----------------|----------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| TAXES                                  |                |                |                |                |                |                |                           |                            |                                 |                              |
| 602-31020 DELINQUENT TAXES             | (586.00)       | 201.00         | 174.00         | (101.00)       | -              | -              | -                         | -                          | -                               | 0.0%                         |
| TOTAL TAXES                            | (586.00)       | 201.00         | 174.00         | (101.00)       | -              | -              | -                         | -                          | -                               | 0.0%                         |
| INTERGOVERNMENTAL REV                  |                |                |                |                |                |                |                           |                            |                                 |                              |
| 602-33403 STATE GRANTS                 | (12,722.00)    | -              | -              | -              | 85,000.00      | -              | 9,333,350.00              | 7,833,350.00               | (1,500,000.00)                  | -16.1%                       |
| 602-33423 DISPARITY REDUCTION AID      | -              | 47.00          | -              | -              | -              | -              | -                         | -                          | -                               | 0.0%                         |
| 602-33450 STATE CONTRIBUTION - GASB 66 | 1,926.00       | 138.00         | 2,442.00       | 681.00         | 892.00         | 603.00         | -                         | -                          | -                               | 0.0%                         |
| TOTAL INTERGOVERNMENTAL REV            | (10,796.00)    | 185.00         | 2,442.00       | 681.00         | 85,892.00      | 603.00         | 9,333,350.00              | 7,833,350.00               | (1,500,000.00)                  | 0.0%                         |
| CHARGES FOR SERVICES                   |                |                |                |                |                |                |                           |                            |                                 |                              |
| 602-34900 MISCELLANEOUS REVENUES       | 12,001.00      | 769.00         | 979.00         | 968.00         | 126,705.00     | 4,185.00       | 1,000.00                  | 1,000.00                   | -                               | 0.0%                         |
| TOTAL CHARGES FOR SERVICES             | 12,001.00      | 769.00         | 979.00         | 968.00         | 126,705.00     | 4,185.00       | 1,000.00                  | 1,000.00                   | -                               | 0.0%                         |
| OTHER REVENUE                          |                |                |                |                |                |                |                           |                            |                                 |                              |
| 602-36210 INTEREST EARNINGS            | 26,122.00      | 37,764.00      | 42,100.00      | 63,706.00      | 45,222.00      | 7,703.00       | 25,000.00                 | 25,000.00                  | -                               | 0.0%                         |
| TOTAL OTHER REVENUE                    | 26,122.00      | 37,764.00      | 42,100.00      | 63,706.00      | 45,222.00      | 7,703.00       | 25,000.00                 | 25,000.00                  | -                               | 0.0%                         |
| SALES REVENUE                          |                |                |                |                |                |                |                           |                            |                                 |                              |
| 602-37210 SEWAGE CHARGES               | 963,785.00     | 1,101,542.00   | 1,239,217.00   | 1,312,135.00   | 1,241,656.00   | 1,374,644.00   | 1,408,250.00              | 1,450,500.00               | 42,250.00                       | 3.0%                         |
| 602-37260 PENALTIES                    | 8,612.00       | 9,783.00       | 11,044.00      | 10,167.00      | 1,698.00       | -              | 8,000.00                  | 8,000.00                   | -                               | 0.0%                         |
| 602-37270 SEWAGE SERVICES              | 23,200.00      | 22,547.00      | 20,523.00      | 18,367.00      | 15,848.00      | 17,824.00      | 20,100.00                 | 19,750.00                  | (350.00)                        | -1.7%                        |
| TOTAL SALES REVENUE                    | 995,597.00     | 1,133,872.00   | 1,270,784.00   | 1,340,669.00   | 1,259,202.00   | 1,392,468.00   | 1,436,350.00              | 1,478,250.00               | 41,900.00                       | 2.9%                         |
| OTHER FINANCING SOURCES                |                |                |                |                |                |                |                           |                            |                                 |                              |
| 602-39101 PROCEEDS FROM SALE OF F/A    | -              | -              | -              | -              | -              | 7,204.00       | -                         | -                          | -                               | 0.0%                         |
| 602-39102 INSURANCE PROCEEDS           | -              | -              | -              | -              | -              | 14,102.00      | -                         | -                          | -                               | 0.0%                         |
| 602-39203 TRANSFERS IN                 | 200,000.00     | -              | 215,000.00     | -              | 150,000.00     | 100,000.00     | 120,000.00                | 300,000.00                 | 180,000.00                      | 150.0%                       |
| 602-39310 G.O. BOND PROCEEDS           | -              | -              | -              | -              | -              | -              | 2,000,000.00              | 3,500,000.00               | 1,500,000.00                    | 75.0%                        |
| 602-39600 EXTRAORDINARY REVENUES       | -              | -              | -              | -              | 16,682.00      | -              | -                         | -                          | -                               | 0.0%                         |
| 602-39700 CONTRIBUTED CAPITAL          | -              | -              | -              | -              | 222,672.00     | -              | 468,550.00                | 1,655,000.00               | 1,186,450.00                    | 100.0%                       |
| TOTAL OTHER FINANCING SOURCES          | 200,000.00     | -              | 215,000.00     | -              | 389,354.00     | 121,306.00     | 2,588,550.00              | 5,455,000.00               | 2,866,450.00                    | 110.7%                       |
| TOTAL REVENUES                         | 1,222,338.00   | 1,172,791.00   | 1,531,479.00   | 1,405,923.00   | 1,906,375.00   | 1,526,265.00   | 13,384,250.00             | 14,792,600.00              | 1,408,350.00                    | 10.5%                        |

## 602-SEWER

## SEWER'S &amp; DRAINS EXPENDITURES

602-49450-101 REGULAR SALARIES

602-49450-102 OVERTIME

602-49450-103 PART TIME SALARIES

602-49450-107 STANDBY PAY

602-49450-108 CALL OUT PAY

602-49450-120 Paid Administrative Leav

602-49450-210 OPERATING SUPPLIES

602-49450-212 GASOLINE &amp; DIESEL FUEL

602-49450-221 MAINT. AND REPAIR SUPPLIES

602-49450-222 VEHICLES - SUPPLIES

602-49450-235 SEWER BACK-UPS, REPAIRS &amp;

602-49450-300 PROFESSIONAL SERVICES

602-49450-331 TRAVEL &amp; TRAINING

602-49450-530 CAP OUTLAY - IMPROVEMENTS

602-49450-550 CAPITAL OUTLAY VEHICLES

602-49450-580 CAP OUTLAY - OTHER EQUIP

## TOTAL SEWER'S &amp; DRAINS EXPENDITURES

|  | 2016<br>ACTUAL | 2017<br>ACTUAL | 2018<br>ACTUAL | 2019<br>ACTUAL | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|--|----------------|----------------|----------------|----------------|----------------|----------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| 602-49450-101 REGULAR SALARIES           | 45,890.00      | 49,459.00      | 61,256.00      | 22,610.00      | 49,057.00      | 61,964.00      | 67,000.00                 | 58,550.00                  | (8,450.00)                      | -12.6%                       |
| 602-49450-102 OVERTIME                   | 1,021.00       | 2,022.00       | -              | 356.00         | 74.00          | 172.00         | 2,750.00                  | 2,750.00                   | -                               | 0.0%                         |
| 602-49450-103 PART TIME SALARIES         | 1,662.00       | 2,965.00       | -              | -              | -              | -              | -                         | -                          | -                               | 0.0%                         |
| 602-49450-107 STANDBY PAY                | -              | -              | -              | 433.00         | 8,347.00       | 5,225.00       | 6,800.00                  | 8,450.00                   | 1,650.00                        | 24.3%                        |
| 602-49450-108 CALL OUT PAY               | -              | -              | -              | -              | 100.00         | 518.00         | -                         | -                          | -                               | 0.0%                         |
| 602-49450-120 Paid Administrative Leav   | -              | -              | -              | -              | 4,199.00       | -              | -                         | -                          | -                               | 0.0%                         |
| 602-49450-210 OPERATING SUPPLIES         | 195.00         | 451.00         | 862.00         | 7,495.00       | 4,000.00       | 9,192.00       | 6,950.00                  | 9,150.00                   | 2,200.00                        | 31.7%                        |
| 602-49450-212 GASOLINE & DIESEL FUEL     | -              | -              | -              | -              | 1,944.00       | 3,266.00       | 3,550.00                  | 6,350.00                   | 2,800.00                        | 100.0%                       |
| 602-49450-221 MAINT. AND REPAIR SUPPLIES | 79.00          | -              | -              | 378.00         | 718.00         | 3,746.00       | 500.00                    | 4,250.00                   | 3,750.00                        | 750.0%                       |
| 602-49450-222 VEHICLES - SUPPLIES        | 1,276.00       | 473.00         | 397.00         | 211.00         | 851.00         | 1,713.00       | 2,000.00                  | 2,000.00                   | -                               | 0.0%                         |
| 602-49450-235 SEWER BACK-UPS, REPAIRS &  | -              | 4,070.00       | 1,160.00       | 7,850.00       | 10,915.00      | -              | 5,300.00                  | 5,300.00                   | -                               | 0.0%                         |
| 602-49450-300 PROFESSIONAL SERVICES      | 16,399.00      | 17,023.00      | 23,760.00      | 22,550.00      | 23,308.00      | 29,722.00      | 30,000.00                 | 30,000.00                  | -                               | 0.0%                         |
| 602-49450-331 TRAVEL & TRAINING          | -              | -              | -              | 621.00         | 56.00          | -              | 1,000.00                  | 1,000.00                   | -                               | 0.0%                         |
| 602-49450-530 CAP OUTLAY - IMPROVEMENTS  | -              | -              | -              | -              | -              | -              | 468,550.00                | 1,655,000.00               | 1,186,450.00                    | 0.0%                         |
| 602-49450-550 CAPITAL OUTLAY VEHICLES    | -              | -              | -              | -              | -              | -              | -                         | -                          | -                               | 0.0%                         |
| 602-49450-580 CAP OUTLAY - OTHER EQUIP   | -              | -              | -              | -              | -              | -              | -                         | -                          | -                               | 0.0%                         |
| TOTAL SEWER'S & DRAINS EXPENDITURES      | 66,522.00      | 76,463.00      | 87,435.00      | 62,504.00      | 103,569.00     | 115,518.00     | 594,400.00                | 1,782,800.00               | 1,188,400.00                    | 199.9%                       |

## 602-SEWER

## LIFT STATION EXPENDITURES

602-49470-101 REGULAR SALARIES

602-49470-102 OVERTIME

602-49470-107 STANDBY PAY

602-49470-108 CALL OUT PAY

602-49470-210 OPERATING SUPPLIES

602-49470-221 MAINT. AND REPAIR SUPPLIES

602-49470-300 PROFESSIONAL SERVICES

602-49470-321 TELEPHONE

602-49470-380 UTILITIES

602-49470-530 CAP OUTLAY - IMPROVEMENTS

602-49470-580 CAP OUTLAY - OTHER EQUIP

## TOTAL LIFT STATION EXPENDITURES

|  | 2016<br>ACTUAL | 2017<br>ACTUAL | 2018<br>ACTUAL | 2019<br>ACTUAL | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|--|----------------|----------------|----------------|----------------|----------------|----------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| 602-49470-101 REGULAR SALARIES           | 6,274.00       | 11,185.00      | 7,862.00       | 964.00         | -              | -              | 1,000.00                  | -                          | (1,000.00)                      | -100.0%                      |
| 602-49470-102 OVERTIME                   | 5,012.00       | -              | -              | 41.00          | -              | -              | -                         | -                          | -                               | 0.0%                         |
| 602-49470-107 STANDBY PAY                | -              | -              | -              | 96.00          | -              | -              | -                         | -                          | -                               | 0.0%                         |
| 602-49470-108 CALL OUT PAY               | -              | -              | -              | -              | 197.00         | -              | 1,000.00                  | 1,000.00                   | -                               | 0.0%                         |
| 602-49470-210 OPERATING SUPPLIES         | 578.00         | 12,242.00      | 2,815.00       | 816.00         | 620.00         | -              | 4,200.00                  | 4,200.00                   | -                               | 0.0%                         |
| 602-49470-221 MAINT. AND REPAIR SUPPLIES | 10,338.00      | 2,422.00       | 4,934.00       | 7,392.00       | 36,904.00      | 20,342.00      | 10,000.00                 | 10,000.00                  | -                               | 0.0%                         |
| 602-49470-300 PROFESSIONAL SERVICES      | 1,663.00       | 3,960.00       | -              | 8,243.00       | 13,095.00      | 788.00         | 2,000.00                  | 2,000.00                   | -                               | 0.0%                         |
| 602-49470-321 TELEPHONE                  | -              | 377.00         | 2,161.00       | 2,067.00       | 2,039.00       | 2,209.00       | 2,050.00                  | 2,300.00                   | 250.00                          | 12.2%                        |
| 602-49470-380 UTILITIES                  | 13,217.00      | 13,857.00      | 14,235.00      | 20,662.00      | 12,852.00      | 13,144.00      | 21,700.00                 | 21,700.00                  | -                               | 0.0%                         |
| 602-49470-530 CAP OUTLAY - IMPROVEMENTS  | -              | -              | -              | -              | -              | -              | -                         | -                          | -                               | 0.0%                         |
| 602-49470-580 CAP OUTLAY - OTHER EQUIP   | -              | -              | -              | -              | -              | -              | -                         | -                          | -                               | 0.0%                         |
| TOTAL LIFT STATION EXPENDITURES          | 37,082.00      | 44,043.00      | 32,007.00      | 40,281.00      | 65,707.00      | 36,483.00      | 41,950.00                 | 41,200.00                  | (750.00)                        | -1.8%                        |

## 602-SEWER

## SEWAGE PLANT EXPENDITURES

602-49480-101 REGULAR SALARIES

602-49480-102 OVERTIME

602-49480-103 PART TIME SALARIES

602-49480-107 STANDBY PAY

602-49480-108 CALL OUT PAY

602-49480-120 Paid Administrative Leav

602-49480-210 OPERATING SUPPLIES

602-49480-212 GASOLINE &amp; DIESEL FUEL

602-49480-216 CHEMICALS

602-49480-221 MAINT. AND REPAIR SUPPLIES

602-49480-222 VEHICLES - SUPPLIES

602-49480-223 BUILDINGS MAINT. SUPPLIES

602-49480-300 PROFESSIONAL SERVICES

602-49480-331 TRAVEL &amp; TRAINING

602-49480-333 FREIGHT

602-49480-380 UTILITIES

602-49480-498 SLUDGE ANALYSIS &amp; DISPOSAL

602-49480-520 CAPITAL OUTLAY - BUILDINGS

602-49480-530 CAPITAL OUTLAY - IMPROVEME

602-49480-550 CAPITAL OUTLAY - VEHICLES

602-49480-580 CAP OUTLAY - OTHER EQUIP

## TOTAL SEWAGE PLANT EXPENDITURES

|            |            |            |            |            |            |               |               |            |        |
|------------|------------|------------|------------|------------|------------|---------------|---------------|------------|--------|
| 216,758.00 | 266,012.00 | 241,583.00 | 245,193.00 | 275,336.00 | 311,526.00 | 273,700.00    | 293,400.00    | 19,700.00  | 7.2%   |
| 34,095.00  | 33,011.00  | 5,202.00   | 6,407.00   | 3,063.00   | 3,197.00   | 5,850.00      | 5,850.00      | -          | 0.0%   |
| 3,126.00   | 3,401.00   | -          | -          | -          | -          | -             | -             | -          | 0.0%   |
| -          | -          | -          | 1,376.00   | 28,583.00  | 16,374.00  | 30,750.00     | 34,150.00     | 3,400.00   | 11.1%  |
| -          | -          | -          | -          | 868.00     | 102.00     | 500.00        | 500.00        | -          | 0.0%   |
| -          | -          | -          | -          | 13,018.00  | -          | -             | -             | -          | 0.0%   |
| 5,939.00   | 8,347.00   | 12,107.00  | 22,385.00  | 15,494.00  | 11,091.00  | 17,000.00     | 17,000.00     | -          | 0.0%   |
| -          | -          | -          | -          | 2,808.00   | 2,865.00   | 3,200.00      | 5,000.00      | 1,800.00   | 100.0% |
| 35,219.00  | 54,149.00  | 46,891.00  | 57,775.00  | 40,897.00  | 49,305.00  | 60,000.00     | 70,000.00     | 10,000.00  | 16.7%  |
| 5,000.00   | 9,903.00   | 23,662.00  | 11,326.00  | 17,804.00  | 4,295.00   | 20,000.00     | 20,000.00     | -          | 0.0%   |
| 2,229.00   | 2,912.00   | 4,480.00   | 22,821.00  | 3,148.00   | 3,358.00   | 6,000.00      | 6,000.00      | -          | 0.0%   |
| 1,856.00   | 1,456.00   | 3,067.00   | 559.00     | 1,992.00   | 3,681.00   | 3,000.00      | 3,000.00      | -          | 0.0%   |
| 3,375.00   | 2,791.00   | 33,113.00  | -          | 716.00     | -          | 5,000.00      | 5,000.00      | -          | 0.0%   |
| 2,093.00   | 2,759.00   | 2,761.00   | 3,366.00   | 2,376.00   | 3,659.00   | 7,000.00      | 5,500.00      | (1,500.00) | -21.4% |
| 984.00     | 1,762.00   | 926.00     | 1,819.00   | 857.00     | 918.00     | 2,000.00      | 2,500.00      | 500.00     | 25.0%  |
| 83,605.00  | 86,468.00  | 102,766.00 | 112,593.00 | 96,089.00  | 108,070.00 | 121,400.00    | 135,100.00    | 13,700.00  | 11.3%  |
| 25,578.00  | 27,082.00  | 31,643.00  | 28,723.00  | 29,226.00  | 30,036.00  | 35,000.00     | 45,000.00     | 10,000.00  | 28.6%  |
| -          | -          | -          | -          | -          | -          | -             | -             | -          | 0.0%   |
| -          | -          | -          | -          | -          | -          | 11,333,350.00 | 11,333,350.00 | -          | 0.0%   |
| -          | -          | -          | -          | -          | -          | 35,000.00     | 45,000.00     | 10,000.00  | 100.0% |
| -          | -          | -          | -          | -          | -          | -             | -             | -          | 0.0%   |
| 419,857.00 | 500,053.00 | 508,201.00 | 514,343.00 | 532,275.00 | 548,477.00 | 11,958,750.00 | 12,026,350.00 | 67,600.00  | 0.6%   |

## 602-SEWER

|  |
|--|
| MISCELLANEOUS EXPENDITURES               |
| 602-49490-111 OFFICE SALARIES            |
| 602-49490-121 PERA                       |
| 602-49490-122 SOCIAL SECURITY CONTRIBUTI |
| 602-49490-125 MEDICARE CONTRIBUTIONS     |
| 602-49490-129 Pension Expense            |
| 602-49490-131 HEALTH INSURANCE           |
| 602-49490-132 DENTAL INSURANCE           |
| 602-49490-133 LIFE INSURANCE             |
| 602-49490-134 HSA EMPLOYER CONTRIBUTION  |
| 602-49490-135 Other Employee Benefits    |
| 602-49490-136 OPEB - Health Insurance    |
| 602-49490-151 WORKER'S COMP. INSURANCE   |
| 602-49490-161 RETIREE HEALTH INSURANCE   |
| 602-49490-162 RETIREE DENTAL INSURANCE   |
| 602-49490-201 OFFICE SUPPLIES AND EXPENS |
| 602-49490-202 POSTAGE                    |
| 602-49490-300 PROFESSIONAL SERVICES      |
| 602-49490-301 AUDIT                      |
| 602-49490-321 TELEPHONE                  |
| 602-49490-331 TRAVEL & TRAINING          |
| 602-49490-361 GENERAL LIABILITY INSURANC |
| 602-49490-362 PROPERTY INSURANCE         |
| 602-49490-404 EQUIP. MAINTENANCE CONTRAC |
| 602-49490-411 RENTALS - LEASES           |
| 602-49490-420 DEPRECIATION EXPENSE       |
| 602-49490-433 DUES AND SUBSCRIPTIONS     |
| 602-49490-439 MISCELLANEOUS              |
| 602-49490-447 LOSS ON DISPOSAL OF FIXED  |
| 602-49490-496 BAD DEBT EXPENSE           |
| 602-49490-497 EXTRAORDINARY EXPENSES     |
| 602-49490-499 TRANSFERS OUT              |
| 602-49490-601 DEBT REDEMPTION - PRINCIPA |
| 602-49490-611 DEBT REDEMPTION - INTEREST |
| TOTAL MISCELLANEOUS EXPENDITURES         |

## TOTAL EXPENDITURES

## REVENUE OVER/(UNDER) EXPENDITURES

REVENUE OVER/(UNDER) EXPENDITURES  
(After debt principal pmt and capital assets are excluded)REVENUE OVER/(UNDER) EXPENDITURES  
(Excluding depreciation)

|              |              |              |              |              |              |               |               |              |       |
|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|--------------|-------|
| 1,324,605.00 | 1,358,719.00 | 1,343,455.00 | 1,287,881.00 | 1,561,145.00 | 1,469,182.00 | 13,519,600.00 | 15,885,460.00 | 2,365,860.00 | 17.5% |
|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|--------------|-------|

|              |              |            |            |            |           |              |                |              |        |
|--------------|--------------|------------|------------|------------|-----------|--------------|----------------|--------------|--------|
| (102,267.00) | (185,928.00) | 188,024.00 | 118,042.00 | 345,230.00 | 57,083.00 | (135,350.00) | (1,092,860.00) | (957,510.00) | 707.4% |
|--------------|--------------|------------|------------|------------|-----------|--------------|----------------|--------------|--------|

|              |              |            |            |            |           |            |              |              |          |
|--------------|--------------|------------|------------|------------|-----------|------------|--------------|--------------|----------|
| (102,267.00) | (185,928.00) | 188,024.00 | 118,042.00 | 345,230.00 | 57,083.00 | (3,950.00) | (418,910.00) | (414,960.00) | 10505.3% |
|--------------|--------------|------------|------------|------------|-----------|------------|--------------|--------------|----------|

|            |            |            |            |            |            |            |             |              |         |
|------------|------------|------------|------------|------------|------------|------------|-------------|--------------|---------|
| 277,572.00 | 189,668.00 | 525,003.00 | 460,134.00 | 731,416.00 | 447,374.00 | 345,000.00 | (20,810.00) | (365,810.00) | -106.0% |
|------------|------------|------------|------------|------------|------------|------------|-------------|--------------|---------|

## Key Highlights for the Sewer Fund

Revenues include a 3.0% rate increase for sewer rates

## - Sewer's &amp; Drains Department

## - Operating Supplies

- Increase of \$3,750 for door replacement at City Garage

## - Sewage Plant

## - Operating Supplies - \$17,000

- \$10,000 - General Operating Supplies

- \$5,000 - Dehumidifier Replacement

- Chemicals - Increase is due to considerable increase in cost

- Sludge Analysis - Increase due to additional testing for Castle Danger and PFOS testing (this is not permanent - 2 years)

## - Capital Outlay - Improvements

- \$11,333,350 - Construction - Phase I for the Sewage Plant

## - Capital Outlay - Vehicles

- \$45,000 - Truck

## - Miscellaneous

## - Wages &amp; Benefits

- Increase is due to the Utility Billing Specialist retiring in 2023, hiring and training an employee prior to retirement, severance for retiree



## 604-ELECTRIC

## INTERGOVERNMENTAL REV

604-33450 STATE CONTRIBUTION - GASB 68  
TOTAL INTERGOVERNMENTAL REV

| 2016<br>ACTUAL | 2017<br>ACTUAL | 2018<br>ACTUAL | 2019<br>ACTUAL | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|----------------|----------------|----------------|----------------|----------------|----------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| 1,648.00       | 120.00         | 2,174.00       | 690.00         | 816.00         | 557.00         | -                         | -                          | -                               | 0.0%                         |
| 1,648.00       | 120.00         | 2,174.00       | 690.00         | 816.00         | 557.00         | -                         | -                          | -                               | 0.0%                         |

## CHARGES FOR SERVICES

604-34900 MISCELLANEOUS REVENUES  
TOTAL CHARGES FOR SERVICES

|            |          |           |          |           |           |          |           |          |       |
|------------|----------|-----------|----------|-----------|-----------|----------|-----------|----------|-------|
| 198,392.00 | 3,911.00 | 25,695.00 | 8,714.00 | 16,298.00 | 11,352.52 | 8,850.00 | 11,500.00 | 2,650.00 | 29.9% |
| 198,392.00 | 3,911.00 | 25,695.00 | 8,714.00 | 16,298.00 | 11,352.52 | 8,850.00 | 11,500.00 | 2,650.00 | 29.9% |

## OTHER REVENUE

604-36210 INTEREST EARNINGS  
TOTAL OTHER REVENUE

|           |           |           |            |           |           |           |           |   |      |
|-----------|-----------|-----------|------------|-----------|-----------|-----------|-----------|---|------|
| 38,678.00 | 57,427.00 | 79,956.00 | 110,933.00 | 90,568.00 | 21,895.51 | 30,000.00 | 30,000.00 | - | 0.0% |
| 38,678.00 | 57,427.00 | 79,956.00 | 110,933.00 | 90,568.00 | 21,895.51 | 30,000.00 | 30,000.00 | - | 0.0% |

## SALES REVENUE

604-37410 SALES OF ELECTRICITY  
604-37420 C.I.P. REVENUE  
604-37460 PENALTIES  
604-37470 ELECTRIC SERVICES  
TOTAL SALES REVENUE

|              |              |              |              |              |              |              |              |           |        |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------|--------|
| 3,790,145.00 | 3,974,552.00 | 4,059,365.00 | 4,079,336.00 | 3,829,381.00 | 4,289,505.38 | 4,059,400.00 | 4,059,400.00 | -         | 0.0%   |
| 49,785.00    | 64,610.00    | 71,647.00    | 66,389.00    | 62,276.00    | 70,233.03    | 67,100.00    | 67,100.00    | -         | 0.0%   |
| 27,909.00    | 32,462.00    | 32,791.00    | 36,819.00    | 5,000.00     | (14.23)      | 27,000.00    | 28,200.00    | 1,200.00  | 4.4%   |
| 27,149.00    | 13,630.00    | 8,194.00     | 1,554.00     | 10,880.00    | 1,783.21     | 1,600.00     | 10,650.00    | 9,050.00  | 565.6% |
| 3,894,988.00 | 4,085,254.00 | 4,171,997.00 | 4,184,098.00 | 3,907,537.00 | 4,361,507.39 | 4,155,100.00 | 4,165,350.00 | 10,250.00 | 0.2%   |

## OTHER FINANCING SOURCES

604-39101 PROCEEDS FROM SALE OF F/A  
604-39102 INSURANCE PROCEEDS  
604-39203 TRANSFERS IN  
604-39600 EXTRAORDINARY REVENUES  
TOTAL OTHER FINANCING SOURCES

|   |           |           |          |           |   |           |   |             |         |
|---|-----------|-----------|----------|-----------|---|-----------|---|-------------|---------|
| - | -         | 11,358.00 | -        | 1,200.00  | - | -         | - | -           | 0.0%    |
| - | 72,433.00 | -         | 7,877.00 | 6,556.00  | - | -         | - | -           | 0.0%    |
| - | -         | -         | -        | -         | - | 68,000.00 | - | (68,000.00) | -100.0% |
| - | -         | -         | -        | 22,716.00 | - | -         | - | -           | 0.0%    |
| - | 72,433.00 | 11,358.00 | 7,877.00 | 30,472.00 | - | 68,000.00 | - | (68,000.00) | -100.0% |

## TOTAL REVENUES

|              |              |              |              |              |              |              |              |             |       |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|-------|
| 4,133,706.00 | 4,219,145.00 | 4,291,180.00 | 4,312,312.00 | 4,045,691.00 | 4,395,312.42 | 4,261,950.00 | 4,206,850.00 | (55,100.00) | -1.3% |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|-------|

## 604-ELECTRIC

## PURCHASED POWER EXPENDITURES

604-49560-250 PURCHASED POWER  
TOTAL PURCHASED POWER EXPENDITURES

| 2016<br>ACTUAL | 2017<br>ACTUAL | 2018<br>ACTUAL | 2019<br>ACTUAL | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|----------------|----------------|----------------|----------------|----------------|----------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| 2,080,406.00   | 2,026,760.00   | 2,047,202.00   | 2,095,327.00   | 1,990,522.00   | 2,430,501.56   | 2,193,900.00              | 2,237,800.00               | 43,900.00                       | 2.0%                         |
| 2,080,406.00   | 2,026,760.00   | 2,047,202.00   | 2,095,327.00   | 1,990,522.00   | 2,430,501.56   | 2,193,900.00              | 2,237,800.00               | 43,900.00                       | 2.0%                         |

## TRANSMISSION &amp; DIST. EXPENDITURES

604-49570-101 REGULAR SALARIES  
604-49570-102 OVERTIME  
604-49570-103 PART TIME SALARIES  
604-49570-104 VEHICLE MAINTENANCE  
604-49570-107 STANDBY PAY  
604-49570-108 CALL OUT PAY  
604-49570-120 Paid Administrative Leave  
604-49570-210 OPERATING SUPPLIES  
604-49570-212 GASOLINE & DIESEL FUEL  
604-49570-221 MAINT. AND REPAIR SUPPLIES  
604-49570-222 VEHICLES - SUPPLIES & MAIN  
604-49570-223 BUILDINGS MAINT. SUPPLIES  
604-49570-229 METERS AND TRANSFORMERS  
604-49570-300 PROFESSIONAL SERVICES  
604-49570-331 TRAVEL & TRAINING  
604-49570-520 CAPITAL OUTLAY - BUILDINGS  
604-49570-530 CAP OUTLAY - IMPROVEMENTS  
604-49570-550 CAP OUTLAY - VEHICLES  
604-49570-580 CAP OUTLAY - OTHER EQUIP  
TOTAL TRANSMISSION & DIST. EXPENDITURES

|            |            |            |            |            |            |            |            |              |        |
|------------|------------|------------|------------|------------|------------|------------|------------|--------------|--------|
| 267,479.00 | 277,283.00 | 304,417.00 | 346,453.00 | 306,287.00 | 355,839.29 | 512,650.00 | 353,400.00 | (159,250.00) | -31.1% |
| 24,340.00  | 25,194.00  | 225.00     | 716.00     | 2,066.00   | 4,166.86   | 2,000.00   | 2,000.00   | -            | 0.0%   |
| 4,977.00   | 2,060.00   | 5,559.00   | 5,190.00   | -          | -          | 6,000.00   | 6,000.00   | -            | 100.0% |
| 98.00      | -          | -          | -          | -          | (2,187.34) | -          | -          | -            | 0.0%   |
| -          | -          | -          | 405.00     | 21,207.00  | 13,281.54  | 26,500.00  | 26,500.00  | -            | 0.0%   |
| -          | -          | -          | -          | 3,267.00   | 4,604.36   | 4,500.00   | 9,000.00   | 4,500.00     | 100.0% |
| -          | -          | -          | -          | 13,402.00  | -          | -          | -          | -            | 0.0%   |
| 36,408.00  | (5,201.00) | 27,137.00  | 19,442.00  | 43,777.00  | 57,494.88  | 67,000.00  | 69,200.00  | 2,200.00     | 3.3%   |
| -          | -          | -          | -          | 4,570.00   | 7,245.91   | 7,200.00   | 11,250.00  | 4,050.00     | 100.0% |
| 13,146.00  | 11,194.00  | 8,660.00   | 9,247.00   | 10,358.00  | 20,439.91  | 16,000.00  | 25,000.00  | 9,000.00     | 56.3%  |
| 10,670.00  | 7,771.00   | 11,141.00  | 9,137.00   | 4,281.00   | 1,696.94   | 9,900.00   | 9,900.00   | -            | 0.0%   |
| 1,250.00   | 2,558.00   | 2,358.00   | 386.00     | 6,952.00   | 477.84     | 1,700.00   | 5,450.00   | 3,750.00     | 220.6% |
| 31,421.00  | 27,699.00  | 58,577.00  | 18,652.00  | 1,548.00   | 26,715.47  | 45,000.00  | 45,000.00  | -            | 0.0%   |
| 21,600.00  | 21,600.00  | 21,600.00  | 1,800.00   | 35,675.00  | -          | 41,200.00  | 20,000.00  | (21,200.00)  | -51.5% |
| 7,974.00   | 9,133.00   | 7,387.00   | 6,499.00   | 4,892.00   | 2,599.00   | 7,950.00   | 7,950.00   | -            | 0.0%   |
| -          | -          | -          | -          | -          | -          | -          | -          | -            | 0.0%   |
| 5,156.00   | -          | 50,577.00  | -          | -          | -          | -          | -          | -            | 0.0%   |
| -          | -          | -          | -          | -          | -          | 232,000.00 | 295,500.00 | 63,500.00    | 27.4%  |
| 3,033.00   | -          | -          | -          | -          | -          | -          | -          | -            | 0.0%   |
| 427,552.00 | 379,291.00 | 497,638.00 | 417,927.00 | 458,282.00 | 492,374.66 | 979,600.00 | 886,150.00 | (93,450.00)  | -9.5%  |

## STREET LIGHTING EXPENDITURES

604-49571-101 REGULAR SALARIES  
604-49571-210 OPERATING SUPPLIES  
604-49571-380 UTILITIES  
604-49571-381 UTILITIES - STOP LIGHTS  
604-49571-530 CAP OUTLAY - IMPROVEMENTS  
TOTAL STREET LIGHTING EXPENDITURES

|          |           |           |           |           |          |            |            |              |        |
|----------|-----------|-----------|-----------|-----------|----------|------------|------------|--------------|--------|
| 875.00   | 543.00    | 754.00    | 1,127.00  | 613.00    | 142.76   | -          | -          | -            | 0.0%   |
| 3,230.00 | 6,746.00  | 10,096.00 | 9,628.00  | 11,895.00 | -        | 7,600.00   | 7,100.00   | (500.00)     | -6.6%  |
| 600.00   | 881.00    | 950.00    | 1,300.00  | 1,200.00  | 1,200.00 | 1,400.00   | 1,500.00   | 100.00       | 7.1%   |
| 1,818.00 | 1,834.00  | 1,769.00  | 2,667.00  | 2,424.00  | 2,740.04 | 2,850.00   | 3,000.00   | 150.00       | 5.3%   |
| -        | -         | -         | -         | -         | -        | 225,200.00 | 103,000.00 | (122,200.00) | -54.3% |
| 6,523.00 | 10,004.00 | 13,569.00 | 14,722.00 | 16,132.00 | 4,082.80 | 237,050.00 | 114,600.00 | (122,450.00) | -51.7% |

|  | 2016<br>ACTUAL      | 2017<br>ACTUAL      | 2018<br>ACTUAL      | 2019<br>ACTUAL      | 2020<br>ACTUAL      | 2021<br>ACTUAL      | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| 136,850.00   |                     |                     |                     |                     |                     |                     |                           |                            |                                 |                              |
| <b>MISCELLANEOUS EXPENDITURES</b>  |                     |                     |                     |                     |                     |                     |                           |                            |                                 |                              |
| 604-49590-111 OFFICE SALARIES  | 48,145.00           | 49,397.00           | 50,874.00           | 52,558.00           | 44,738.00           | 57,102.85           | 59,550.00                 | 59,600.00                  | 50.00                           | 0.1%                         |
| 604-49590-116 METER READING SALARIES   | 7,209.00            | 5,282.00            | 1,664.00            | 417.00              | 143.00              | 285.52              | -                         | -                          | -                               | 0.0%                         |
| 604-49590-120 Paid Administrative Leav   | -                   | -                   | -                   | -                   | 9,674.00            | -                   | -                         | -                          | -                               | 0.0%                         |
| 604-49590-121 PERA   | 24,623.00           | 25,845.00           | 25,813.00           | 27,553.00           | 28,848.00           | 30,500.13           | 45,400.00                 | 33,800.00                  | (11,600.00)                     | -25.6%                       |
| 604-49590-122 SOCIAL SECURITY CONTRIBUTI   | 19,993.00           | 20,881.00           | 20,811.00           | 21,700.00           | 22,379.00           | 24,287.69           | 37,550.00                 | 28,300.00                  | (9,250.00)                      | -24.6%                       |
| 604-49590-125 MEDICARE CONTRIBUTIONS   | 4,676.00            | 4,884.00            | 4,867.00            | 5,075.00            | 5,234.00            | 5,680.26            | 7,950.00                  | 6,650.00                   | (1,300.00)                      | -16.4%                       |
| 604-49590-129 Pension Expense  | 63,638.00           | 20,932.00           | (11,143.00)         | 42,590.00           | (31,166.00)         | (34,729.00)         | 20,900.00                 | 20,900.00                  | -                               | 0.0%                         |
| 604-49590-131 HEALTH INSURANCE   | 107,321.00          | 86,585.00           | 88,616.00           | 110,530.00          | 123,927.00          | 111,975.42          | 176,300.00                | 145,450.00                 | (30,850.00)                     | -17.5%                       |
| 604-49590-132 DENTAL INSURANCE   | 1,367.00            | 3,598.00            | 3,999.00            | 2,873.00            | 1,881.00            | 2,053.22            | 7,000.00                  | 5,500.00                   | (1,500.00)                      | -21.4%                       |
| 604-49590-133 LIFE INSURANCE   | 1,268.00            | 1,626.00            | 1,642.00            | 1,556.00            | 1,872.00            | 1,781.60            | 2,250.00                  | 2,000.00                   | (250.00)                        | -11.1%                       |
| 604-49590-134 HSA EMPLOYER CONTRIBUTION  | -                   | 2,886.00            | 3,119.00            | 3,985.00            | -                   | -                   | -                         | -                          | -                               | 0.0%                         |
| 604-49590-135 Other Employee Benefits  | -                   | 1,223.00            | 2,658.00            | 2,817.00            | 1,482.00            | 2,673.70            | 1,500.00                  | 1,500.00                   | -                               | 0.0%                         |
| 604-49590-136 OPEB - HEALTH INSURANCE  | -                   | -                   | 59,103.00           | 21,140.00           | (24,653.00)         | 29,666.06           | 21,400.00                 | 30,000.00                  | 8,600.00                        | 40.2%                        |
| 604-49590-141 UNEMPLOYMENT COMPENSATIO   | -                   | -                   | -                   | -                   | 112.00              | -                   | -                         | -                          | -                               | 0.0%                         |
| 604-49590-151 WORKER'S COMP. INSURANCE   | 7,252.00            | 10,301.00           | 16,512.00           | 10,028.00           | 10,888.00           | 11,255.90           | 12,500.00                 | 13,850.00                  | 1,350.00                        | 10.8%                        |
| 604-49590-161 RETIREE HEALTH INSURANCE   | -                   | -                   | -                   | -                   | -                   | -                   | -                         | 26,450.00                  | 26,450.00                       | 100.0%                       |
| 604-49590-201 OFFICE SUPPLIES AND EXPENS   | 18,634.00           | 17,224.00           | 23,722.00           | 17,987.00           | 16,798.00           | 17,170.77           | 60,150.00                 | 61,350.00                  | 1,200.00                        | 2.0%                         |
| 604-49590-202 POSTAGE  | 5,786.00            | 4,869.00            | 7,626.00            | 7,047.00            | 8,742.00            | 8,676.81            | 13,850.00                 | 13,850.00                  | -                               | 0.0%                         |
| 604-49590-300 PROFESSIONAL SERVICES  | 13,996.00           | 12,547.00           | 5,441.00            | 34,290.00           | 28,178.00           | 31,924.56           | 25,000.00                 | 36,350.00                  | 11,350.00                       | 45.4%                        |
| 604-49590-301 AUDIT  | 5,814.00            | 8,336.00            | 9,492.00            | 16,407.00           | 17,493.00           | 23,210.38           | 16,750.00                 | 18,500.00                  | 1,750.00                        | 10.4%                        |
| 604-49590-312 BOND ISSUANCE EXPENSE  | -                   | -                   | 2,386.00            | -                   | -                   | -                   | -                         | -                          | -                               | 0.0%                         |
| 604-49590-321 TELEPHONE  | 7,707.00            | 13,553.00           | 14,206.00           | 4,865.00            | 5,330.00            | 5,580.78            | 5,650.00                  | 5,650.00                   | -                               | 0.0%                         |
| 604-49590-331 TRAVEL & TRAINING  | 1,559.00            | 741.00              | 164.00              | 156.00              | -                   | 663.00              | 1,000.00                  | 4,500.00                   | 3,500.00                        | 350.0%                       |
| 604-49590-361 GENERAL LIABILITY INSURANC   | 5,897.00            | 6,322.00            | 7,902.00            | 8,990.00            | 11,721.00           | 12,360.40           | 13,000.00                 | 13,950.00                  | 950.00                          | 7.3%                         |
| 604-49590-362 PROPERTY INSURANCE   | 1,205.00            | 285.00              | 445.00              | 472.00              | 522.00              | 249.00              | 550.00                    | 200.00                     | (350.00)                        | -63.6%                       |
| 604-49590-380 UTILITIES  | 6,143.00            | -                   | -                   | -                   | -                   | 8,586.83            | 16,700.00                 | 17,050.00                  | 350.00                          | 100.0%                       |
| 604-49590-404 EQUIP. MAINTENANCE CONTRAC   | 721.00              | 9,029.00            | 10,393.00           | 13,350.00           | 18,820.00           | 24,948.89           | 14,750.00                 | 15,050.00                  | 300.00                          | 2.0%                         |
| 604-49590-411 RENTALS - LEASES   | 2,563.00            | 2,922.00            | 3,051.00            | 2,256.00            | 2,299.00            | 2,286.12            | 3,400.00                  | 3,500.00                   | 100.00                          | 2.9%                         |
| 604-49590-420 DEPRECIATION EXPENSE   | 140,684.00          | 121,965.00          | 155,810.00          | 157,131.00          | 153,992.00          | 149,595.86          | 158,750.00                | 158,750.00                 | -                               | 0.0%                         |
| 604-49590-433 DUES AND SUBSCRIPTIONS   | 8,227.00            | 8,627.00            | 9,758.00            | 17,230.00           | 19,783.00           | 19,402.31           | 17,600.00                 | 47,650.00                  | 30,050.00                       | 170.7%                       |
| 604-49590-439 MISCELLANEOUS  | 25,423.00           | 25,221.00           | 30,464.00           | 31,910.00           | 35,985.00           | 42,751.16           | 35,950.00                 | 54,700.00                  | 18,750.00                       | 52.2%                        |
| 604-49590-446 CONSERVATION IMPROVEMENT P   | 52,556.00           | 39,126.00           | 38,515.00           | 39,814.00           | 52,468.00           | 42,998.53           | 67,100.00                 | 67,100.00                  | -                               | 0.0%                         |
| 604-49590-447 LOSS ON DISPOSAL OF FIXED  | 124,781.00          | (7,080.00)          | -                   | -                   | -                   | 21,614.30           | -                         | -                          | -                               | 0.0%                         |
| 604-49590-496 BAD DEBT EXPENSE   | (10,546.00)         | 2,014.00            | 1,562.00            | (16,342.00)         | 38.00               | -                   | -                         | -                          | -                               | 0.0%                         |
| 604-49590-497 EXTRAORDINARY EXPENSES   | -                   | 41,833.00           | -                   | -                   | 2,232.00            | 37.25               | -                         | -                          | -                               | 0.0%                         |
| 604-49590-499 TRANSFERS OUT  | 189,185.00          | 336,362.00          | 356,033.00          | 363,470.00          | 497,450.00          | 490,975.00          | 515,850.00                | 475,200.00                 | (40,650.00)                     | -7.9%                        |
| 604-49590-601 DEBT REDEMPTION - PRINCIPAL  | -                   | -                   | -                   | -                   | -                   | -                   | 5,000.00                  | 5,000.00                   | -                               | 0.0%                         |
| 604-49590-611 DEBT REDEMPTION - INTEREST   | -                   | -                   | 633.00              | 1,403.00            | 1,263.00            | 1,112.64            | 1,200.00                  | 900.00                     | (300.00)                        | -25.0%                       |
| 604-49590-614 INTEREST EXPENSE   | 47.00               | 77.00               | 250.00              | 622.00              | 418.00              | 29.54               | 300.00                    | 300.00                     | -                               | 0.0%                         |
| 604-49590-615 AMORTIZATION EXPENSE   | -                   | -                   | -                   | (257.00)            | (257.00)            | (256.51)            | -                         | -                          | -                               | 0.0%                         |
| <b>TOTAL MISCELLANEOUS EXPENDITURES</b>  | <b>885,874.00</b>   | <b>877,413.00</b>   | <b>946,388.00</b>   | <b>1,003,623.00</b> | <b>1,068,634.00</b> | <b>1,146,450.97</b> | <b>1,364,850.00</b>       | <b>1,373,550.00</b>        | <b>8,700.00</b>                 | <b>0.6%</b>                  |
| <b>TOTAL EXPENDITURES</b>  | <b>3,400,355.00</b> | <b>3,293,468.00</b> | <b>3,504,797.00</b> | <b>3,531,599.00</b> | <b>3,533,570.00</b> | <b>4,073,409.99</b> | <b>4,775,400.00</b>       | <b>4,612,100.00</b>        | <b>(163,300.00)</b>             | <b>-3.4%</b>                 |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b>   | <b>733,351.00</b>   | <b>925,677.00</b>   | <b>786,383.00</b>   | <b>780,713.00</b>   | <b>512,121.00</b>   | <b>321,902.43</b>   | <b>(513,450.00)</b>       | <b>(405,250.00)</b>        | <b>108,200.00</b>               | <b>-21.1%</b>                |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b><br>(After debt principal pmt and capital assets are excluded) | <b>741,540.00</b>   | <b>925,677.00</b>   | <b>836,960.00</b>   | <b>780,713.00</b>   | <b>512,121.00</b>   | <b>321,902.43</b>   | <b>(51,250.00)</b>        | <b>(1,750.00)</b>          | <b>49,500.00</b>                | <b>-96.6%</b>                |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b><br>(Excluding depreciation)                                   | <b>882,224.00</b>   | <b>1,047,642.00</b> | <b>992,770.00</b>   | <b>937,844.00</b>   | <b>666,113.00</b>   | <b>471,498.29</b>   | <b>107,500.00</b>         | <b>157,000.00</b>          | <b>49,500.00</b>                | <b>46.0%</b>                 |

**Key Highlights for the Electric Fund**

Request to hire an apprentice line worker, opportunity to train an employee ready to fill Journeyman position upon retirement of employees in future.  
- Total increase for new position is approximately \$83,000 (assuming a family health insurance plan). This position anticipated start date in 2023 is July 2023

**- Expenditures**

**- Transmission & Distribution Department**

- Capital Outlay - Vehicles
- Bucket Truck - \$197,000
- Crew Truck - \$52,170
- Truck - \$46,350

**- Street Lighting**

- Capital Outlay - Improvements - \$103,000
- \$103,000 - New poles and lights to follow City road improvement project

| 605-GAS<br>REVENUES                    | 2016<br>ACTUAL | 2017<br>ACTUAL | 2018<br>ACTUAL | 2019<br>ACTUAL | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|--|----------------|----------------|----------------|----------------|----------------|----------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| INTERGOVERNMENTAL REV                  |                |                |                |                |                |                |                           |                            |                                 |                              |
| 605-33450 STATE CONTRIBUTION - GASB 68 | 1,507.00       | 107.00         | 1,906.00       | 576.00         | 676.00         | 456.00         | -                         | -                          | -                               | 0.0%                         |
| TOTAL INTERGOVERNMENTAL REV            | 1,507.00       | 107.00         | 1,906.00       | 576.00         | 676.00         | 456.00         | -                         | -                          | -                               | 0.0%                         |
| CHARGES FOR SERVICES                   |                |                |                |                |                |                |                           |                            |                                 |                              |
| 605-34900 MISCELLANEOUS REVENUES       | 14,299.00      | 10,616.00      | 9,084.00       | 8,764.00       | 3,939.00       | 1,801.00       | 8,900.00                  | 2,000.00                   | (6,900.00)                      | -77.5%                       |
| TOTAL CHARGES FOR SERVICES             | 14,299.00      | 10,616.00      | 9,084.00       | 8,764.00       | 3,939.00       | 1,801.00       | 8,900.00                  | 2,000.00                   | (6,900.00)                      | -77.5%                       |
| OTHER REVENUE                          |                |                |                |                |                |                |                           |                            |                                 |                              |
| 605-36210 INTEREST EARNINGS            | 19,267.00      | 22,949.00      | 27,399.00      | 56,999.00      | 29,393.00      | 4,224.00       | 19,000.00                 | 10,000.00                  | (9,000.00)                      | -47.4%                       |
| TOTAL OTHER REVENUE                    | 19,267.00      | 22,949.00      | 27,399.00      | 56,999.00      | 29,393.00      | 4,224.00       | 19,000.00                 | 10,000.00                  | (9,000.00)                      | -47.4%                       |
| SALES REVENUE                          |                |                |                |                |                |                |                           |                            |                                 |                              |
| 605-37510 GAS SALES                    | 2,238,449.00   | 2,507,060.00   | 2,800,048.00   | 2,678,978.00   | 2,286,239.00   | 3,432,812.00   | 2,829,900.00              | 3,036,500.00               | 206,600.00                      | 7.3%                         |
| 605-37560 PENALTIES                    | 10,958.00      | 14,624.00      | 16,275.00      | 12,524.00      | 3,997.00       | -              | 10,000.00                 | 12,650.00                  | 2,650.00                        | 26.5%                        |
| 605-37570 GAS SERVICES                 | 3,484.00       | 1,981.00       | 1,975.00       | 1,889.00       | 2,233.00       | 3,917.00       | 1,950.00                  | 2,650.00                   | 700.00                          | 35.9%                        |
| TOTAL SALES REVENUE                    | 2,252,891.00   | 2,523,665.00   | 2,818,298.00   | 2,693,391.00   | 2,292,469.00   | 3,436,729.00   | 2,841,850.00              | 3,051,800.00               | 209,950.00                      | 7.4%                         |
| OTHER FINANCING SOURCES                |                |                |                |                |                |                |                           |                            |                                 |                              |
| 605-39101 PROCEEDS FROM SALE OF F/A    | -              | 3,967.00       | -              | -              | -              | 4,578.00       | -                         | -                          | -                               | 0.0%                         |
| 605-39600 EXTRAORDINARY REVENUES       | -              | -              | -              | -              | 22,484.00      | -              | -                         | -                          | -                               | 0.0%                         |
| TOTAL OTHER FINANCING SOURCES          | -              | 3,967.00       | -              | -              | 22,484.00      | 4,578.00       | -                         | -                          | -                               | 0.0%                         |
| TOTAL REVENUES                         | 2,287,964.00   | 2,561,304.00   | 2,856,687.00   | 2,759,730.00   | 2,348,961.00   | 3,447,788.00   | 2,869,750.00              | 3,063,800.00               | 194,050.00                      | 6.8%                         |



## 605-GAS

## GAS EXPENDITURES

## PURCHASE GAS FOR RESALE

## 605-49600-251 PURCHASE GAS FOR RESALE

## TOTAL PURCHASE GAS FOR RESALE

| 2016<br>ACTUAL | 2017<br>ACTUAL | 2018<br>ACTUAL | 2019<br>ACTUAL | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|----------------|----------------|----------------|----------------|----------------|----------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| 1,665,888.00   | 1,880,238.00   | 1,983,655.00   | 1,818,941.00   | 1,531,524.00   | 2,983,540.00   | 2,023,350.00              | 2,063,850.00               | 40,500.00                       | 2.0%                         |
| 1,665,888.00   | 1,880,238.00   | 1,983,655.00   | 1,818,941.00   | 1,531,524.00   | 2,983,540.00   | 2,023,350.00              | 2,063,850.00               | 40,500.00                       | 2.0%                         |

## 605-GAS

## DISTRIBUTION &amp; MAINT. EXPENDITURES

## 605-49610-101 REGULAR SALARIES

## 605-49610-102 OVERTIME

## 605-49610-103 PART TIME SALARIES

## 605-49610-107 STANDBY PAY

## 605-49610-108 CALL OUT PAY

## 605-49610-120 Paid Administrative Leav

## 605-49610-210 OPERATING SUPPLIES

## 605-49610-212 GASOLINE &amp; DEISAL FUEL

## 605-49610-221 MAINT. AND REPAIR SUPPLIES

## 605-49610-222 VEHICLES - SUPPLIES

## 605-49610-223 BUILDINGS MAINT. SUPPLIES

## 605-49610-229 METERS AND TRANSFORMERS

## 605-49610-300 PROFESSIONAL SERVICES

## 605-49610-331 TRAVEL &amp; TRAINING

## 605-49610-520 CAPITAL OUTLAY - BUILDINGS

## 605-49610-530 CAPITAL OUTLAY - IMPROVEME

## 605-49610-550 CAPITAL OUTLAY - VEHICLE

## 605-49610-580 CAP OUTLAY - OTHER EQUIP

## TOTAL DISTRIBUTION &amp; MAINT. EXPENDITURES

|            |            |            |            |            |            |            |            |             |         |
|------------|------------|------------|------------|------------|------------|------------|------------|-------------|---------|
| 187,305.00 | 186,943.00 | 224,665.00 | 233,488.00 | 205,117.00 | 231,629.00 | 242,250.00 | 226,400.00 | (15,850.00) | -6.5%   |
| 30,435.00  | 27,128.00  | 360.00     | 424.00     | 41.00      | 787.00     | 1,000.00   | 1,000.00   | -           | 0.0%    |
| 5,152.00   | 6,477.00   | 3,683.00   | 5,788.00   | -          | -          | 6,500.00   | 6,500.00   | -           | 0.0%    |
| -          | -          | -          | 225.00     | 14,770.00  | 9,078.00   | 48,750.00  | 16,900.00  | (31,850.00) | -65.3%  |
| -          | -          | -          | -          | 1,451.00   | 402.00     | 1,450.00   | 1,500.00   | 50.00       | 3.4%    |
| -          | -          | -          | -          | 12,546.00  | -          | -          | -          | -           | 0.0%    |
| 15,256.00  | 19,920.00  | 25,813.00  | 37,166.00  | 43,873.00  | 22,922.00  | 29,700.00  | 31,900.00  | 2,200.00    | 7.4%    |
| -          | -          | -          | -          | 2,088.00   | 3,192.00   | 3,000.00   | 5,100.00   | 2,100.00    | 70.0%   |
| 2,430.00   | 2,466.00   | 2,741.00   | 6,415.00   | 3,546.00   | 1,717.00   | 3,600.00   | 3,300.00   | (300.00)    | -8.3%   |
| 4,158.00   | 6,160.00   | 6,024.00   | 5,352.00   | 2,768.00   | 145.00     | 5,550.00   | 5,550.00   | -           | 0.0%    |
| 1,186.00   | 3,100.00   | 2,992.00   | 752.00     | 2,230.00   | 1,085.00   | 2,050.00   | 5,900.00   | 3,850.00    | 187.8%  |
| 44,385.00  | 38,518.00  | 51,862.00  | 11,609.00  | 17,788.00  | 7,837.00   | 20,000.00  | 20,000.00  | -           | 0.0%    |
| 13,269.00  | 10,529.00  | 10,200.00  | 1,482.00   | -          | -          | 9,050.00   | 9,050.00   | -           | 0.0%    |
| 2,068.00   | 5,470.00   | 3,120.00   | 2,034.00   | 1,183.00   | -          | 3,250.00   | 3,250.00   | -           | 0.0%    |
| 75.00      | -          | -          | -          | -          | -          | -          | -          | -           | 0.0%    |
| 3,435.00   | -          | -          | -          | -          | -          | -          | 103,000.00 | 103,000.00  | 0.0%    |
| -          | -          | -          | -          | -          | -          | 35,000.00  | 46,350.00  | 11,350.00   | 100.0%  |
| 3,033.00   | -          | -          | -          | -          | -          | 33,800.00  | -          | (33,800.00) | -100.0% |
| 312,187.00 | 306,711.00 | 331,460.00 | 304,735.00 | 307,401.00 | 278,794.00 | 444,950.00 | 485,700.00 | 40,750.00   | 9.2%    |

## 605-GAS

## MISCELLANEOUS EXPENDITURES

## 605-49620-111 OFFICE SALARIES

## 605-49620-116 METER READING SALARIES

## 605-49620-121 PERA

## 605-49620-122 SOCIAL SECURITY CONTRIBUTI

## 605-49620-125 MEDICARE CONTRIBUTIONS

## 605-49620-129 Pension Expense

## 605-49620-131 HEALTH INSURANCE

## 605-49620-132 DENTAL INSURANCE

## 605-49620-133 LIFE INSURANCE

## 605-49620-134 HSA EMPLOYER CONTRIBUTION

## 605-49620-135 Other Employee Benefits

## 605-49620-136 OPEB - HEALTH INSURANCE

## 605-49620-151 WORKER'S COMP. INSURANCE

## 604-49620-162 RETIREE DENTAL INSURANCE

## 605-49620-201 OFFICE SUPPLIES AND EXPENS

## 605-49620-202 POSTAGE

## 605-49620-300 PROFESSIONAL SERVICES

## 605-49620-301 AUDIT

## 605-49620-321 TELEPHONE

## 605-49620-331 TRAVEL &amp; TRAINING

## 605-49620-361 GENERAL LIABILITY INSURANC

## 605-49620-362 PROPERTY INSURANCE

## 605-49620-380 UTILITIES

## 605-49620-404 EQUIP. MAINTENANCE CONTRAC

## 605-49620-411 RENTALS - LEASES

## 605-49620-420 DEPRECIATION EXPENSE

## 605-49620-433 DUES AND SUBSCRIPTIONS

## 605-49620-439 MISCELLANEOUS

## 605-49620-447 LOSS ON DISPOSAL OF FIXED

## 605-49620-496 BAD DEBT EXPENSE

## 605-49620-497 EXTRAORDINARY EXPENSES

## 605-49620-614 INTEREST EXPENSE

## 605-49620-720 TRANSFERS OUT

## TOTAL MISCELLANEOUS EXPENDITURES

| 2016<br>ACTUAL | 2017<br>ACTUAL | 2018<br>ACTUAL | 2019<br>ACTUAL | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|----------------|----------------|----------------|----------------|----------------|----------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| 79,759.00      | 84,323.00      | 85,306.00      | 87,641.00      | 92,461.00      | 99,429.00      | 99,600.00                 | 100,500.00                 | 900.00                          | 0.9%                         |
| 7,764.00       | 4,445.00       | 2,494.00       | 417.00         | 143.00         | -              | -                         | -                          | -                               | 0.0%                         |
| 22,512.00      | 23,059.00      | 22,624.00      | 22,986.00      | 23,877.00      | 24,999.00      | 29,500.00                 | 26,000.00                  | (3,500.00)                      | -11.9%                       |
| 17,944.00      | 18,444.00      | 17,661.00      | 17,811.00      | 18,135.00      | 19,356.00      | 24,400.00                 | 21,900.00                  | (2,500.00)                      | -10.2%                       |
| 4,197.00       | 4,314.00       | 4,130.00       | 4,166.00       | 4,241.00       | 4,527.00       | 6,000.00                  | 5,150.00                   | (850.00)                        | -14.2%                       |
| 25,553.00      | 12,130.00      | (14,756.00)    | 22,694.00      | (28,068.00)    | (30,992.00)    | 26,100.00                 | 26,100.00                  | -                               | 0.0%                         |
| 83,506.00      | 71,167.00      | 75,885.00      | 94,873.00      | 99,364.00      | 85,080.00      | 100,750.00                | 105,800.00                 | 5,050.00                        | 5.0%                         |
| 9,020.00       | 6,392.00       | 3,858.00       | 4,063.00       | 5,242.00       | 10,317.00      | 4,000.00                  | 4,000.00                   | -                               | 0.0%                         |
| 1,312.00       | 1,655.00       | 1,462.00       | 1,413.00       | 1,889.00       | 1,752.00       | 1,600.00                  | 1,600.00                   | -                               | 0.0%                         |
| -              | 6,066.00       | 4,065.00       | 14.00          | -              | -              | -                         | -                          | -                               | 0.0%                         |
| -              | 357.00         | 1,514.00       | 1,627.00       | 1,814.00       | 949.00         | 1,650.00                  | 1,650.00                   | -                               | 0.0%                         |
| -              | -              | 18,429.00      | (6,181.00)     | (12,645.00)    | 19,186.00      | 18,650.00                 | 19,600.00                  | 950.00                          | 5.1%                         |
| 7,125.00       | 9,598.00       | 13,911.00      | 16,470.00      | 16,952.00      | 15,445.00      | 17,150.00                 | 18,100.00                  | 950.00                          | 5.5%                         |
| -              | -              | -              | (215.00)       | 101.00         | (650.00)       | 1,000.00                  | 500.00                     | (500.00)                        | -50.0%                       |
| 10,324.00      | 8,579.00       | 9,435.00       | 6,395.00       | 6,624.00       | 5,075.00       | 21,200.00                 | 19,650.00                  | (1,550.00)                      | -7.3%                        |
| 3,150.00       | 2,209.00       | 3,235.00       | 2,679.00       | 2,839.00       | 2,733.00       | 4,400.00                  | 2,900.00                   | (1,500.00)                      | -34.1%                       |
| 583.00         | 2,357.00       | 4,225.00       | 11,955.00      | 12,306.00      | 13,398.00      | 12,200.00                 | 12,200.00                  | -                               | 0.0%                         |
| 2,736.00       | 3,370.00       | 3,574.00       | 5,983.00       | 5,724.00       | 7,224.00       | 6,150.00                  | 6,150.00                   | -                               | 0.0%                         |
| 6,276.00       | 7,779.00       | 6,868.00       | 2,887.00       | 2,888.00       | 3,446.00       | 3,100.00                  | 3,450.00                   | 350.00                          | 11.3%                        |
| 2,448.00       | 1,249.00       | 1,956.00       | 4,795.00       | 226.00         | 420.00         | 4,500.00                  | 5,800.00                   | 1,300.00                        | 28.9%                        |
| 4,324.00       | 2,951.00       | 3,895.00       | 3,970.00       | 4,376.00       | 4,570.00       | 4,800.00                  | 5,000.00                   | 200.00                          | 4.2%                         |
| 2,194.00       | -              | -              | -              | -              | -              | -                         | -                          | -                               | 0.0%                         |
| 12,799.00      | 14,358.00      | 15,531.00      | 17,094.00      | 14,082.00      | 8,241.00       | 17,950.00                 | 11,600.00                  | (6,350.00)                      | -35.4%                       |
| 392.00         | 3,967.00       | 3,970.00       | 4,514.00       | 6,259.00       | 7,947.00       | 6,350.00                  | 6,350.00                   | -                               | 0.0%                         |
| 710.00         | 665.00         | 604.00         | 221.00         | 217.00         | 208.00         | 700.00                    | 700.00                     | -                               | 0.0%                         |
| 67,693.00      | 70,155.00      | 64,647.00      | 50,363.00      | 52,476.00      | 48,890.00      | 50,900.00                 | 49,400.00                  | (1,500.00)                      | -2.9%                        |
| 13,862.00      | 15,427.00      | 15,531.00      | 22,181.00      | 25,715.00      | 22,527.00      | 22,650.00                 | 28,700.00                  | 6,050.00                        | 26.7%                        |
| 14,833.00      | 13,411.00      | 19,174.00      | 15,333.00      | 18,167.00      | 18,985.00      | 17,400.00                 | 21,750.00                  | 4,350.00                        | 25.0%                        |
| 46,032.00      | -              | -              | -              | -              | -              | -                         | -                          | -                               | 0.0%                         |
| (9,028.00)     | 985.00         | (332.00)       | (10,043.00)    | (806.00)       | 6,502.00       | -                         | -                          | -                               | 0.0%                         |
| -              | -              | -              | -              | 1,945.00       | 57.00          | -                         | -                          | -                               | 0.0%                         |
| 53.00          | 88.00          | 246.00         | 547.00         | 339.00         | 31.00          | 600.00                    | 600.00                     | -                               | 0.0%                         |
| 98,724.00      | 93,868.00      | 77,465.00      | 82,740.00      | 183,690.00     | 240,493.00     | 198,850.00                | 157,800.00                 | (41,050.00)                     | -20.6%                       |
| 536,797.00     | 483,368.00     | 466,607.00     | 489,393.00     | 560,573.00     | 640,145.00     | 702,150.00                | 662,950.00                 | (39,200.00)                     | -5.6%                        |

## TOTAL EXPENDITURES

|              |              |              |              |              |              |              |              |           |      |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------|------|
| 2,514,872.00 | 2,670,317.00 | 2,781,722.00 | 2,613,069.00 | 2,399,498.00 | 3,902,479.00 | 3,170,450.00 | 3,212,500.00 | 42,050.00 | 1.3% |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------|------|

## REVENUE OVER/(UNDER) EXPENDITURES

|              |              |           |            |             |              |              |              |            |        |
|--------------|--------------|-----------|------------|-------------|--------------|--------------|--------------|------------|--------|
| (226,908.00) | (109,013.00) | 74,965.00 | 146,661.00 | (50,537.00) | (454,691.00) | (300,700.00) | (148,700.00) | 152,000.00 | -50.5% |
|--------------|--------------|-----------|------------|-------------|--------------|--------------|--------------|------------|--------|

## REVENUE OVER/(UNDER) EXPENDITURES

(After debt principal pmt and capital assets are excluded)

|              |              |           |            |             |              |              |        |            |         |
|--------------|--------------|-----------|------------|-------------|--------------|--------------|--------|------------|---------|
| (220,365.00) | (109,013.00) | 74,965.00 | 146,661.00 | (50,537.00) | (454,691.00) | (231,900.00) | 650.00 | 232,550.00 | -100.3% |
|--------------|--------------|-----------|------------|-------------|--------------|--------------|--------|------------|---------|

## REVENUE OVER/(UNDER) EXPENDITURES

(Excluding depreciation)

|              |             |            |            |          |              |              |           |            |         |
|--------------|-------------|------------|------------|----------|--------------|--------------|-----------|------------|---------|
| (152,672.00) | (38,858.00) | 139,612.00 | 197,024.00 | 1,939.00 | (405,801.00) | (181,000.00) | 50,050.00 | 231,050.00 | -127.7% |
|--------------|-------------|------------|------------|----------|--------------|--------------|-----------|------------|---------|

## Key Highlights for the Gas Fund

## Distribution &amp; Maintenance Department

## - Operating Supplies

- Increase of \$3,350 for meter reading software upgrade

- GIS Locator - \$11,000 - being split between all utilities



609-LIQUOR  
LIQUOR

INTERGOVERNMENTAL REV  
609-33450 STATE CONTRIBUTION - GASB 68  
TOTAL INTERGOVERNMENTAL REV

CHARGES FOR SERVICES  
609-34900 MISCELLANEOUS REVENUES  
609-34950 GIFT CARD REVENUES  
TOTAL CHARGES FOR SERVICES

OTHER REVENUE  
609-36210 INTEREST EARNINGS  
609-36230 CONTRIBUTIONS  
TOTAL OTHER REVENUE

SALES REVENUE  
609-37811 LIQUOR SALES  
609-37812 BEER SALES  
609-37813 WINE SALES  
609-37814 MIX  
609-37815 OTHER MERCHANDISE  
609-37840 CASH OVER  
TOTAL SALES REVENUE

OTHER FINANCING SOURCES  
609-39600 EXTRAORDINARY REVENUES  
TOTAL OTHER REVENUE

TOTAL REVENUES

|  | 2016<br>ACTUAL | 2017<br>ACTUAL | 2018<br>ACTUAL | 2019<br>ACTUAL | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|--|----------------|----------------|----------------|----------------|----------------|----------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| INTERGOVERNMENTAL REV                  |                |                |                |                |                |                |                           |                            |                                 |                              |
| 609-33450 STATE CONTRIBUTION - GASB 68 | 868.00         | 71.00          | 1,340.00       | 407.00         | 478.00         | 321.00         | -                         | -                          | -                               | 0.0%                         |
| TOTAL INTERGOVERNMENTAL REV            | 868.00         | 71.00          | 1,340.00       | 407.00         | 478.00         | 321.00         | -                         | -                          | -                               | 0.0%                         |
| CHARGES FOR SERVICES                   |                |                |                |                |                |                |                           |                            |                                 |                              |
| 609-34900 MISCELLANEOUS REVENUES       | 4,644.00       | 49.00          | 377.00         | 114.00         | 255.00         | 1,287.00       | -                         | 2,650,000.00               | 2,650,000.00                    | 100.0%                       |
| 609-34950 GIFT CARD REVENUES           | -              | -              | 60.00          | -              | -              | -              | 100.00                    | -                          | (100.00)                        | -100.0%                      |
| TOTAL CHARGES FOR SERVICES             | 4,644.00       | 49.00          | 437.00         | 114.00         | 255.00         | 1,287.00       | 100.00                    | 2,650,000.00               | 2,649,900.00                    | 2649900.0%                   |
| OTHER REVENUE                          |                |                |                |                |                |                |                           |                            |                                 |                              |
| 609-36210 INTEREST EARNINGS            | 1,758.00       | 4,320.00       | 7,093.00       | 14,417.00      | 12,448.00      | 2,276.00       | 4,320.00                  | 1,000.00                   | (3,320.00)                      | -76.9%                       |
| 609-36230 CONTRIBUTIONS                | 2,864.00       | 3,425.00       | -              | -              | 5.00           | 100.00         | -                         | -                          | -                               | 0.0%                         |
| TOTAL OTHER REVENUE                    | 4,622.00       | 7,745.00       | 7,093.00       | 14,417.00      | 12,453.00      | 2,376.00       | 4,320.00                  | 1,000.00                   | (3,320.00)                      | -76.9%                       |
| SALES REVENUE                          |                |                |                |                |                |                |                           |                            |                                 |                              |
| 609-37811 LIQUOR SALES                 | 735,073.00     | 770,874.00     | 805,864.00     | 871,055.00     | 901,823.00     | 1,007,998.00   | 910,850.00                | 938,200.00                 | 27,350.00                       | 3.0%                         |
| 609-37812 BEER SALES                   | 1,133,855.00   | 1,187,286.00   | 1,228,044.00   | 1,292,863.00   | 1,415,607.00   | 1,529,746.00   | 1,429,800.00              | 1,472,700.00               | 42,900.00                       | 3.0%                         |
| 609-37813 WINE SALES                   | 350,695.00     | 373,297.00     | 400,518.00     | 417,031.00     | 420,333.00     | 449,819.00     | 424,550.00                | 437,300.00                 | 12,750.00                       | 3.0%                         |
| 609-37814 MIX                          | 25,509.00      | 27,811.00      | 30,169.00      | 34,546.00      | 31,086.00      | 40,280.00      | 31,400.00                 | 32,350.00                  | 950.00                          | 3.0%                         |
| 609-37815 OTHER MERCHANDISE            | 29,276.00      | 28,287.00      | 35,535.00      | 39,603.00      | 40,370.00      | 56,294.00      | 40,800.00                 | 42,050.00                  | 1,250.00                        | 3.1%                         |
| 609-37840 CASH OVER                    | 413.00         | 205.00         | 663.00         | 611.00         | 905.00         | 480.00         | 650.00                    | 700.00                     | 50.00                           | 7.7%                         |
| TOTAL SALES REVENUE                    | 2,274,821.00   | 2,387,760.00   | 2,500,793.00   | 2,655,709.00   | 2,810,124.00   | 3,084,617.00   | 2,838,050.00              | 2,923,300.00               | 85,250.00                       | 3.0%                         |
| OTHER FINANCING SOURCES                |                |                |                |                |                |                |                           |                            |                                 |                              |
| 609-39600 EXTRAORDINARY REVENUES       | -              | -              | -              | -              | 6,528.00       | -              | -                         | -                          | -                               | 0.0%                         |
| TOTAL OTHER REVENUE                    | -              | -              | -              | -              | 6,528.00       | -              | -                         | -                          | -                               | 0.0%                         |
| TOTAL REVENUES                         | 2,284,955.00   | 2,395,625.00   | 2,509,663.00   | 2,670,647.00   | 2,829,838.00   | 3,088,601.00   | 2,842,470.00              | 5,574,300.00               | 2,731,830.00                    | 96.1%                        |

## 609-LIQUOR

## LIQUOR EXPENDITURES

|  | 2016<br>ACTUAL      | 2017<br>ACTUAL      | 2018<br>ACTUAL      | 2019<br>ACTUAL      | 2020<br>ACTUAL      | 2021<br>ACTUAL      | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|----------------------------|-------------------------------|------------------------------|
| 609-49750-101 REGULAR SALARIES   | 172,889.00          | 206,062.00          | 212,414.00          | 220,094.00          | 225,632.00          | 242,979.00          | 247,200.00                | 281,700.00                 | 34,500.00                     | 14.0%                        |
| 609-49750-102 OVERTIME   | 5,388.00            | 1,925.00            | 4,366.00            | 4,837.00            | 4,861.00            | 4,383.00            | 5,000.00                  | 5,000.00                   | -                             | 0.0%                         |
| 609-49750-103 PART TIME SALARIES   | 18,692.00           | 12,486.00           | 18,018.00           | 13,168.00           | 36,267.00           | 34,584.00           | 35,000.00                 | 35,000.00                  | -                             | 0.0%                         |
| 609-49750-106 MAINTENANCE SALARIES   | -                   | 567.00              | -                   | -                   | -                   | -                   | -                         | -                          | -                             | 0.0%                         |
| 609-49750-120 Paid Administrative Leav   | -                   | -                   | -                   | -                   | 4,986.00            | -                   | -                         | -                          | -                             | 0.0%                         |
| 609-49750-121 PERA   | 12,965.00           | 15,267.00           | 15,915.00           | 16,261.00           | 16,907.00           | 17,579.00           | 18,950.00                 | 21,550.00                  | 2,600.00                      | 13.7%                        |
| 609-49750-122 SOCIAL SECURITY CONTRIBUTI   | 11,492.00           | 12,922.00           | 13,736.00           | 13,449.00           | 15,389.00           | 16,041.00           | 15,650.00                 | 19,950.00                  | 4,300.00                      | 27.5%                        |
| 609-49750-125 MEDICARE CONTRIBUTIONS   | 2,688.00            | 3,022.00            | 3,213.00            | 3,146.00            | 3,599.00            | 3,751.00            | 3,700.00                  | 4,700.00                   | 1,000.00                      | 27.0%                        |
| 609-49750-129 Pension Expense  | (3,475.00)          | 31,383.00           | 1,336.00            | 17,109.00           | (19,677.00)         | (23,071.00)         | 10,000.00                 | 10,000.00                  | -                             | 0.0%                         |
| 609-49750-131 HEALTH INSURANCE   | 42,723.00           | 43,957.00           | 48,144.00           | 57,081.00           | 59,635.00           | 52,532.00           | 60,350.00                 | 89,800.00                  | 29,450.00                     | 48.8%                        |
| 609-49750-132 DENTAL INSURANCE   | 3,306.00            | 1,782.00            | 2,954.00            | 1,858.00            | 2,181.00            | 2,638.00            | 3,000.00                  | 4,000.00                   | 1,000.00                      | 33.3%                        |
| 609-49750-133 LIFE INSURANCE   | 592.00              | 898.00              | 909.00              | 924.00              | 1,045.00            | 969.00              | 1,050.00                  | 1,400.00                   | 350.00                        | 33.3%                        |
| 609-49750-135 Other Employee Benefits  | -                   | 53.00               | 230.00              | 202.00              | 179.00              | 264.00              | 250.00                    | 37,100.00                  | 36,850.00                     | 14740.0%                     |
| 60-49750-136 OPEB - HEALTH INSURANCE   | -                   | -                   | 53,617.00           | (2,867.00)          | (5,848.00)          | 12,505.00           | -                         | -                          | -                             | 0.0%                         |
| 609-49750-141 UNEMPLOYMENT COMPENSATION  | 17,346.00           | -                   | -                   | -                   | -                   | -                   | -                         | -                          | -                             | 0.0%                         |
| 609-49750-151 WORKER'S COMP. INSURANCE   | 5,553.00            | 7,424.00            | 11,041.00           | 8,958.00            | 9,505.00            | 8,772.00            | 9,750.00                  | 8,500.00                   | (1,250.00)                    | -12.8%                       |
| 609-49750-162 RETIREE DENTAL INSURANCE   | -                   | -                   | -                   | (3.00)              | (98.00)             | (192.00)            | -                         | -                          | -                             | 0.0%                         |
| 609-49750-201 OFFICE SUPPLIES AND EXPENS   | 2,265.00            | 1,865.00            | 2,363.00            | 1,105.00            | 1,364.00            | 810.00              | 7,000.00                  | 8,900.00                   | 1,900.00                      | 27.1%                        |
| 609-49750-202 POSTAGE  | -                   | -                   | -                   | -                   | 87.00               | 96.00               | -                         | -                          | -                             | 0.0%                         |
| 609-49750-210 OPERATING SUPPLIES   | 13,168.00           | 10,991.00           | 7,228.00            | 8,661.00            | 8,577.00            | 7,804.00            | 10,250.00                 | 10,250.00                  | -                             | 0.0%                         |
| 609-49750-221 MAINT. AND REPAIR SUPPLIES   | 1,793.00            | 835.00              | 327.00              | 180.00              | 21.00               | 412.00              | 2,000.00                  | 2,050.00                   | 50.00                         | 2.5%                         |
| 609-49750-223 BUILDINGS MAINT. SUPPLIES  | 369.00              | 2,721.00            | 9,187.00            | 2,689.00            | 1,709.00            | 537.00              | 13,150.00                 | 13,150.00                  | -                             | 0.0%                         |
| 609-49750-261 PURCHASES - LIQUOR   | 550,450.00          | 587,055.00          | 576,208.00          | 640,899.00          | 651,031.00          | 741,523.00          | 664,100.00                | 756,400.00                 | 92,300.00                     | 13.9%                        |
| 609-49750-262 PURCHASES - BEER   | 829,146.00          | 863,986.00          | 907,842.00          | 940,860.00          | 1,056,785.00        | 1,129,823.00        | 1,077,950.00              | 1,152,450.00               | 74,500.00                     | 6.9%                         |
| 609-49750-263 PURCHASES - WINE   | 213,980.00          | 229,982.00          | 240,677.00          | 264,749.00          | 272,469.00          | 286,223.00          | 277,950.00                | 291,950.00                 | 14,000.00                     | 5.0%                         |
| 609-49750-264 PURCHASES - MIX  | 16,262.00           | 19,662.00           | 24,658.00           | 24,865.00           | 23,866.00           | 30,533.00           | 24,350.00                 | 31,150.00                  | 6,800.00                      | 27.9%                        |
| 609-49750-269 PURCHASES - MERCHANDISE  | 15,545.00           | 18,274.00           | 23,307.00           | 28,511.00           | 33,624.00           | 45,337.00           | 34,300.00                 | 46,250.00                  | 11,950.00                     | 34.8%                        |
| 609-49750-300 PROFESSIONAL SERVICES  | 1,943.00            | 18,743.00           | 486.00              | 1,023.00            | 202.00              | 4,643.00            | 1,050.00                  | 4,750.00                   | 3,700.00                      | 352.4%                       |
| 609-49750-301 AUDIT  | 342.00              | 900.00              | 1,103.00            | 2,062.00            | 1,872.00            | 2,915.00            | 1,950.00                  | 3,000.00                   | 1,050.00                      | 53.8%                        |
| 609-49750-321 TELEPHONE  | 1,210.00            | 2,041.00            | 2,819.00            | 1,599.00            | 1,629.00            | 1,655.00            | 1,850.00                  | 22,650.00                  | 20,800.00                     | 1124.3%                      |
| 609-49750-331 TRAVEL & TRAINING  | 437.00              | 886.00              | 744.00              | 934.00              | -                   | 1,077.00            | 2,000.00                  | 2,000.00                   | -                             | 0.0%                         |
| 609-49750-333 FREIGHT  | 19,166.00           | 20,953.00           | 21,808.00           | 22,907.00           | 23,007.00           | 23,791.00           | 23,500.00                 | 24,300.00                  | 800.00                        | 3.4%                         |
| 609-49750-349 NOTICES & ADS  | -                   | 51.00               | 428.00              | 194.00              | 418.00              | -                   | 200.00                    | 500.00                     | 300.00                        | 150.0%                       |
| 609-49750-361 GENERAL LIABILITY INSURANC   | 6,214.00            | 3,125.00            | 4,172.00            | 4,223.00            | 4,460.00            | 4,957.00            | 4,700.00                  | 6,500.00                   | 1,800.00                      | 38.3%                        |
| 609-49750-362 PROPERTY INSURANCE   | 706.00              | 371.00              | 747.00              | 791.00              | 874.00              | 892.00              | 950.00                    | 4,000.00                   | 3,050.00                      | 321.1%                       |
| 609-49750-380 UTILITIES  | 11,118.00           | 11,596.00           | 12,556.00           | 14,398.00           | 13,107.00           | 15,715.00           | 15,150.00                 | 16,550.00                  | 1,400.00                      | 9.2%                         |
| 609-49750-404 EQUIP. MAINTENANCE CONTRAC   | -                   | 767.00              | 1,085.00            | 2,509.00            | 1,580.00            | 2,149.00            | 2,600.00                  | 2,600.00                   | -                             | 0.0%                         |
| 609-49750-420 DEPRECIATION EXPENSE   | 6,361.00            | 7,513.00            | 7,513.00            | 7,513.00            | 7,513.00            | 7,513.00            | 7,600.00                  | 7,600.00                   | -                             | 0.0%                         |
| 609-49750-431 CASH SHORT   | 324.00              | 137.00              | 304.00              | 382.00              | 376.00              | 8.00                | 400.00                    | 400.00                     | -                             | 0.0%                         |
| 609-49750-433 DUES AND SUBSCRIPTIONS   | 1,700.00            | 2,985.00            | 1,700.00            | 2,763.00            | 2,226.00            | 1,937.00            | 2,850.00                  | 7,750.00                   | 4,900.00                      | 171.9%                       |
| 609-49750-439 MISCELLANEOUS  | 33,205.00           | 35,566.00           | 47,662.00           | 54,509.00           | 66,144.00           | 77,791.00           | 66,600.00                 | 81,200.00                  | 14,600.00                     | 21.9%                        |
| 609-49750-447 LOSS ON DISPOSAL OF FIXED  | 4,645.00            | -                   | -                   | -                   | -                   | -                   | -                         | -                          | -                             | 0.0%                         |
| 609-49750-470 CONTRIBUTIONS  | 17,747.00           | 10,983.00           | 11,937.00           | 19,243.00           | 17,962.00           | 21,134.00           | 19,650.00                 | 21,600.00                  | 1,950.00                      | 9.9%                         |
| 609-49750-474 WINTER FROLIC  | 5,960.00            | 6,593.00            | -                   | -                   | -                   | -                   | -                         | -                          | -                             | 0.0%                         |
| 609-49750-496 BAD DEBT EXPENSE   | 43.00               | -                   | -                   | -                   | -                   | -                   | -                         | -                          | -                             | 0.0%                         |
| 609-49750-497 EXTRAORDINARY EXPENSES   | -                   | -                   | -                   | -                   | 1,542.00            | 19.00               | -                         | -                          | -                             | 0.0%                         |
| 609-49750-520 CAPITAL OUTLAY - BUILDINGS   | -                   | -                   | -                   | -                   | -                   | -                   | 1,000,000.00              | 3,839,850.00               | 2,839,850.00                  | 284.0%                       |
| 609-49750-530 CAP OUTLAY - IMPROVEMENTS  | -                   | -                   | -                   | -                   | -                   | -                   | -                         | -                          | -                             | 0.0%                         |
| 609-49750-560 CAP OUTLAY - OTHER EQUIP   | -                   | -                   | 9,885.00            | -                   | -                   | -                   | -                         | -                          | -                             | 0.0%                         |
| 609-49750-720 TRANSFERS OUT  | 1,496.00            | 1,278.00            | 2,024.00            | 1,500.00            | 1,520.00            | 1,832.00            | 300.00                    | -                          | (300.00)                      | -100.0%                      |
| <b>TOTAL EXPENDITURES</b>  | <b>2,045,554.00</b> | <b>2,197,607.00</b> | <b>2,304,663.00</b> | <b>2,403,286.00</b> | <b>2,548,528.00</b> | <b>2,784,860.00</b> | <b>3,672,300.00</b>       | <b>6,876,500.00</b>        | <b>3,204,200.00</b>           | <b>87.3%</b>                 |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b>   | <b>239,401.00</b>   | <b>198,018.00</b>   | <b>205,000.00</b>   | <b>267,361.00</b>   | <b>281,310.00</b>   | <b>303,741.00</b>   | <b>(829,830.00)</b>       | <b>(1,302,200.00)</b>      | <b>(472,370.00)</b>           | <b>56.9%</b>                 |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b><br>(After debt principal pmt and capital assets are excluded) | <b>239,401.00</b>   | <b>198,018.00</b>   | <b>214,885.00</b>   | <b>267,361.00</b>   | <b>281,310.00</b>   | <b>303,741.00</b>   | <b>170,170.00</b>         | <b>(112,350.00)</b>        | <b>(282,520.00)</b>           | <b>-166.0%</b>               |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b><br>(Excluding depreciation)                                   | <b>245,762.00</b>   | <b>205,531.00</b>   | <b>222,398.00</b>   | <b>274,874.00</b>   | <b>288,823.00</b>   | <b>311,254.00</b>   | <b>177,770.00</b>         | <b>(104,750.00)</b>        | <b>(282,520.00)</b>           | <b>-158.9%</b>               |

## Key Highlights for the Municipal Liquor Store Fund

- Increase in costs can be attributed to retirement of employee and hiring additional staff.

## Capital Outlay Buildings

- Liquor Store Upgrade Project - \$3,839,850
- Internal Loan - \$2,650,000 from the Electric Fund
- 1% Interest rate for 15 years (\$189,740 annual payment)
- Utilizing Reserves for remaining for costs
- Estimating approximately \$410,000 in stocking new store

## 651-STORMWATER UTILITY

|                                      | 2016<br>ACTUAL   | 2017<br>ACTUAL   | 2018<br>ACTUAL    | 2019<br>ACTUAL    | 2020<br>ACTUAL    | 2021<br>ACTUAL    | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|--------------------------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|---------------------------|----------------------------|-------------------------------|------------------------------|
| <b>INTERGOVERNMENTAL REV</b>         |                  |                  |                   |                   |                   |                   |                           |                            |                               |                              |
| 651-33100 FEDERAL GRANTS             | -                | -                | -                 | -                 | -                 | -                 | -                         | -                          | -                             | 0.0%                         |
| 651-33403 STATE GRANTS               | -                | -                | -                 | -                 | 10,500.00         | -                 | -                         | -                          | -                             | 0.0%                         |
| 651-33422 OTHER STATE GRANT & AIDS   | -                | -                | -                 | -                 | -                 | 21,800.00         | -                         | -                          | -                             | 0.0%                         |
| 651-33450 STATE AID                  | -                | 1.00             | -                 | -                 | -                 | -                 | -                         | -                          | -                             | 0.0%                         |
| <b>TOTAL INTERGOVERNMENTAL REV</b>   | <b>-</b>         | <b>1.00</b>      | <b>-</b>          | <b>-</b>          | <b>10,500.00</b>  | <b>21,800.00</b>  | <b>-</b>                  | <b>-</b>                   | <b>-</b>                      | <b>0.0%</b>                  |
| <b>CHARGES FOR SERVICES</b>          |                  |                  |                   |                   |                   |                   |                           |                            |                               |                              |
| 651-34900 MISCELLANEOUS REVENUES     | -                | 26.00            | -                 | -                 | -                 | 104.00            | -                         | -                          | -                             | 0.0%                         |
| <b>TOTAL CHARGES FOR SERVICES</b>    | <b>-</b>         | <b>26.00</b>     | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>104.00</b>     | <b>-</b>                  | <b>-</b>                   | <b>-</b>                      | <b>0.0%</b>                  |
| <b>OTHER REVENUE</b>                 |                  |                  |                   |                   |                   |                   |                           |                            |                               |                              |
| 651-36210 INTEREST EARNINGS          | 1,347.00         | 1,731.00         | 2,805.00          | 8,298.00          | 6,629.00          | 830.00            | 1,750.00                  | 1,000.00                   | (750.00)                      | -42.9%                       |
| <b>TOTAL OTHER REVENUE</b>           | <b>1,347.00</b>  | <b>1,731.00</b>  | <b>2,805.00</b>   | <b>8,298.00</b>   | <b>6,629.00</b>   | <b>830.00</b>     | <b>1,750.00</b>           | <b>1,000.00</b>            | <b>(750.00)</b>               | <b>-42.9%</b>                |
| <b>SALES REVENUE</b>                 |                  |                  |                   |                   |                   |                   |                           |                            |                               |                              |
| 651-37310 STORMWATER UTILITY FEES    | 80,693.00        | 82,444.00        | 137,171.00        | 162,131.00        | 165,911.00        | 164,507.00        | 164,650.00                | 164,650.00                 | -                             | 0.0%                         |
| 651-37360 PENALTIES                  | 619.00           | 585.00           | 914.00            | 1,876.00          | 218.00            | (45.00)           | 500.00                    | 500.00                     | -                             | 0.0%                         |
| <b>TOTAL SALES REVENUE</b>           | <b>81,312.00</b> | <b>83,029.00</b> | <b>138,085.00</b> | <b>164,007.00</b> | <b>166,129.00</b> | <b>164,462.00</b> | <b>165,150.00</b>         | <b>165,150.00</b>          | <b>-</b>                      | <b>0.0%</b>                  |
| <b>OTHER FINANCING SOURCES</b>       |                  |                  |                   |                   |                   |                   |                           |                            |                               |                              |
| 651-39310 GO BOND PROCEEDS           | -                | -                | -                 | -                 | -                 | -                 | -                         | 371,000.00                 | 371,000.00                    | 100.0%                       |
| 651-39700 CONTRIBUTED CAPITAL        | -                | -                | -                 | -                 | 79,058.00         | -                 | -                         | -                          | -                             | 0.0%                         |
| <b>TOTAL OTHER FINANCING SOURCES</b> | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>          | <b>79,058.00</b>  | <b>-</b>          | <b>-</b>                  | <b>371,000.00</b>          | <b>371,000.00</b>             | <b>0.0%</b>                  |
| <b>TOTAL REVENUES</b>                | <b>82,659.00</b> | <b>84,787.00</b> | <b>140,890.00</b> | <b>172,305.00</b> | <b>262,316.00</b> | <b>187,196.00</b> | <b>166,900.00</b>         | <b>537,150.00</b>          | <b>370,250.00</b>             | <b>221.8%</b>                |

|  | 2016<br>ACTUAL   | 2017<br>ACTUAL   | 2018<br>ACTUAL    | 2019<br>ACTUAL    | 2020<br>ACTUAL    | 2021<br>ACTUAL    | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|--|------------------|------------------|-------------------|-------------------|-------------------|-------------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| <b>651-STORMWATER UTILITY</b>  |                  |                  |                   |                   |                   |                   |                           |                            |                                 |                              |
| <b>STORM SEWERS EXPENDITURES</b>   |                  |                  |                   |                   |                   |                   |                           |                            |                                 |                              |
| 651-49500-210 OPERATING SUPPLIES   | -                | 2,520.00         | -                 | -                 | -                 | -                 | -                         | -                          | -                               | 0.0%                         |
| 651-49500-221 MAINT. AND REPAIR SUPPLIES   | 232.00           | -                | -                 | -                 | -                 | -                 | -                         | -                          | -                               | 0.0%                         |
| 651-49500-222 VEHICLES - SUPPLIES & MAIN   | 2.00             | -                | -                 | -                 | -                 | -                 | -                         | -                          | -                               | 0.0%                         |
| 651-49500-300 PROFESSIONAL SERVICES  | -                | -                | -                 | -                 | -                 | -                 | -                         | -                          | -                               | 0.0%                         |
| 651-49500-530 IMPROVEMENTS   | -                | -                | -                 | -                 | -                 | -                 | -                         | 371,000.00                 | 371,000.00                      | 100.0%                       |
| <b>TOTAL STORM SEWERS EXPENDITURES</b>   | <b>234.00</b>    | <b>2,520.00</b>  | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>                  | <b>371,000.00</b>          | <b>371,000.00</b>               | <b>100.0%</b>                |
| <b>651-STORMWATER UTILITY</b>  |                  |                  |                   |                   |                   |                   |                           |                            |                                 |                              |
| <b>MISCELLANEOUS EXPENDITURES</b>  |                  |                  |                   |                   |                   |                   |                           |                            |                                 |                              |
| 651-49520-129 Pension Expense  | (208.00)         | 1,777.00         | (1,776.00)        | -                 | -                 | -                 | -                         | -                          | -                               | 0.0%                         |
| 651-49520-132 DENTAL INSURANCE   | -                | -                | -                 | -                 | -                 | 439.00            | -                         | -                          | -                               |                              |
| 651-49520-135 EMPLOYEE BENEFITS  | -                | -                | 52.00             | 16.00             | -                 | 47.00             | -                         | -                          | -                               | 0.0%                         |
| 651-49520-201 OFFICE SUPPLIES AND EXPENS   | 995.00           | 908.00           | 1,347.00          | 708.00            | 463.00            | 1,310.00          | 2,950.00                  | 5,450.00                   | 2,500.00                        | 84.7%                        |
| 651-49520-202 POSTAGE  | 338.00           | 234.00           | 370.00            | 365.00            | 194.00            | 375.00            | 350.00                    | 500.00                     | 150.00                          | 42.9%                        |
| 651-49520-300 PROFESSIONAL SERVICES  | 535.00           | 98.00            | 602.00            | 557.00            | 18,388.00         | 24,390.00         | 4,150.00                  | 4,150.00                   | -                               | 0.0%                         |
| 651-49520-301 AUDIT  | 684.00           | 620.00           | 713.00            | 864.00            | 376.00            | 601.00            | 700.00                    | 1,750.00                   | 1,050.00                        | 150.0%                       |
| 651-49520-331 BOND ISSUANCE COSTS  | -                | -                | 8,913.00          | 3,766.00          | -                 | 2,844.00          | -                         | 9,100.00                   | 9,100.00                        | 100.0%                       |
| 651-49520-321 TELEPHONE  | 422.00           | 891.00           | 802.00            | 149.00            | 129.00            | 197.00            | 500.00                    | 500.00                     | -                               | 0.0%                         |
| 651-49520-361 GENERAL LIABILITY INSURANC   | -                | 389.00           | 289.00            | 350.00            | 189.00            | 471.00            | 250.00                    | 550.00                     | 300.00                          | 120.0%                       |
| 651-49520-404 EQUIP. MAINTENANCE CONTRAC   | 41.00            | 471.00           | 584.00            | 319.00            | 483.00            | 1,149.00          | 400.00                    | 400.00                     | -                               | 0.0%                         |
| 651-49520-411 RENTALS - LEASES   | 66.00            | 68.00            | 76.00             | 24.00             | 24.00             | 33.00             | 100.00                    | 100.00                     | -                               | 0.0%                         |
| 651-49520-420 DEPRECIATION   | 25,628.00        | 25,628.00        | 25,628.00         | 25,628.00         | 47,341.00         | 47,439.00         | 30,600.00                 | 48,400.00                  | 17,800.00                       | 58.2%                        |
| 651-49520-433 DUES AND SUBSCRIPTIONS   | 125.00           | 145.00           | 189.00            | 342.00            | 371.00            | 434.00            | 250.00                    | 4,150.00                   | 3,900.00                        | 1560.0%                      |
| 651-49520-439 MISCELLANEOUS  | 4,905.00         | 963.00           | 1,240.00          | 1,282.00          | 1,450.00          | 1,813.00          | 2,050.00                  | 2,450.00                   | 400.00                          | 19.5%                        |
| 651-49520-447 LOSS ON DISPOSAL OF FIXED  | 13,711.00        | -                | -                 | -                 | -                 | -                 | -                         | -                          | -                               | 0.0%                         |
| 651-49520-496 BAD DEBT EXPENSE   | (1,757.00)       | 1,441.00         | 75.00             | (494.00)          | 26.00             | 1,151.00          | -                         | -                          | -                               | 0.0%                         |
| 651-49520-601 DEBT REDEMPTION - PRINCIPAL  | -                | -                | 4,194.00          | 10,603.00         | 11,872.00         | 12,292.00         | 25,000.00                 | 25,000.00                  | -                               | 0.0%                         |
| 651-49520-611 DEBT REDEMPTION - INTEREST   | 267.00           | -                | -                 | -                 | -                 | -                 | 14,200.00                 | 12,350.00                  | (1,850.00)                      | -13.0%                       |
| 651-49520-615 AMORTIZATION EXPENSE   | -                | -                | -                 | (633.00)          | (819.00)          | (949.00)          | -                         | -                          | -                               | 0.0%                         |
| <b>TOTAL MISCELLANEOUS EXPENDITURES</b>  | <b>45,752.00</b> | <b>33,633.00</b> | <b>43,298.00</b>  | <b>43,846.00</b>  | <b>80,487.00</b>  | <b>94,036.00</b>  | <b>81,500.00</b>          | <b>114,850.00</b>          | <b>33,350.00</b>                | <b>40.9%</b>                 |
| <b>TOTAL EXPENDITURES</b>  | <b>45,986.00</b> | <b>36,153.00</b> | <b>43,298.00</b>  | <b>43,846.00</b>  | <b>80,487.00</b>  | <b>94,036.00</b>  | <b>81,500.00</b>          | <b>485,850.00</b>          | <b>404,350.00</b>               | <b>496.1%</b>                |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b>   | <b>36,673.00</b> | <b>48,634.00</b> | <b>97,592.00</b>  | <b>128,459.00</b> | <b>181,829.00</b> | <b>93,160.00</b>  | <b>85,400.00</b>          | <b>51,300.00</b>           | <b>(34,100.00)</b>              | <b>-39.9%</b>                |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b><br>(After debt principal pmt and capital assets are excluded) | <b>36,673.00</b> | <b>48,634.00</b> | <b>97,592.00</b>  | <b>128,459.00</b> | <b>181,829.00</b> | <b>93,160.00</b>  | <b>110,400.00</b>         | <b>76,300.00</b>           | <b>(34,100.00)</b>              | <b>-30.9%</b>                |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b><br>(Excluding depreciation)                                   | <b>62,301.00</b> | <b>74,262.00</b> | <b>123,220.00</b> | <b>154,087.00</b> | <b>229,170.00</b> | <b>140,599.00</b> | <b>141,000.00</b>         | <b>124,700.00</b>          | <b>(16,300.00)</b>              | <b>-11.6%</b>                |

**Key Highlights for the Stormwater Fund**

- Total expenditures increased due to depreciation and bond issuance costs anticipated for 2023-2024 Street Improvement Project



## 660-CAMPGROUND

## INTERGOVERNMENTAL REV

660-33422 OTHER STATE GRANTS AND AIDS  
TOTAL INTERGOVERNMENTAL REV

| 2016<br>ACTUAL | 2017<br>ACTUAL | 2018<br>ACTUAL | 2019<br>ACTUAL | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|----------------|----------------|----------------|----------------|----------------|----------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| 100,000.00     | -              | -              | -              | -              | -              | -                         | -                          | -                               | 0.0%                         |
| 100,000.00     | -              | -              | -              | -              | -              | -                         | -                          | -                               | 0.0%                         |

## CHARGES FOR SERVICES

660-34790 CAMPSITE FEES  
660-34791 CAMPSITE WOOD & ICE FEES  
660-34792 CAMPSITE APPAREL  
660-34793 CAMPSITE MERCHANDISE  
660-34795 CAMPSITE ICE  
660-34900 MISCELLANEOUS REVENUES  
TOTAL CHARGES FOR SERVICES

|            |            |            |            |            |            |            |            |           |        |
|------------|------------|------------|------------|------------|------------|------------|------------|-----------|--------|
| 504,662.00 | 535,436.00 | 579,682.00 | 624,384.00 | 701,490.00 | 788,037.00 | 686,100.00 | 715,550.00 | 29,450.00 | 4.3%   |
| 26,895.00  | 22,105.00  | 25,341.00  | 28,903.00  | 47,717.00  | 36,307.00  | 36,700.00  | 37,050.00  | 350.00    | 1.0%   |
| -          | -          | 10,329.00  | 19,200.00  | 27,737.00  | 38,654.00  | 39,050.00  | 39,450.00  | 400.00    | 1.0%   |
| -          | -          | -          | -          | 840.00     | 5,788.00   | 5,850.00   | 5,950.00   | 100.00    | 100.0% |
| -          | -          | -          | -          | -          | 4,689.00   | 4,750.00   | 4,800.00   | 50.00     | 100.0% |
| -          | -          | 13,128.00  | 8,845.00   | 16,772.00  | 18,663.00  | 16,750.00  | 19,050.00  | 2,300.00  | 13.7%  |
| 531,557.00 | 557,541.00 | 628,480.00 | 681,332.00 | 794,556.00 | 892,138.00 | 789,200.00 | 821,850.00 | 32,650.00 | 4.1%   |

## OTHER REVENUE

660-36210 INTEREST REVENUES  
660-36220 RENTS  
TOTAL OTHER REVENUE

|   |        |          |          |          |          |        |        |   |      |
|---|--------|----------|----------|----------|----------|--------|--------|---|------|
| - | 609.00 | 1,840.00 | 5,924.00 | 2,170.00 | 782.00   | 800.00 | 800.00 | - | 0.0% |
| - | -      | -        | -        | -        | 3,500.00 | -      | -      | - | 0.0% |
| - | 609.00 | 1,840.00 | 5,924.00 | 2,170.00 | 4,282.00 | 800.00 | 800.00 | - | 0.0% |

## SALES REVENUE

660-37840 CASH OVER  
TOTAL SALES REVENUE

|   |   |        |   |   |   |   |   |   |      |
|---|---|--------|---|---|---|---|---|---|------|
| - | - | 173.00 | - | - | - | - | - | - | 0.0% |
| - | - | 173.00 | - | - | - | - | - | - | 0.0% |

## OTHER FINANCING SOURCES

660-39102 INSURANCE PROCEEDS  
660-39203 TRANSFER IN  
TOTAL OTHER FINANCING SOURCES

|   |   |           |   |   |   |   |   |   |      |
|---|---|-----------|---|---|---|---|---|---|------|
| - | - | 9,044.00  | - | - | - | - | - | - | 0.0% |
| - | - | 9,000.00  | - | - | - | - | - | - | 0.0% |
| - | - | 18,044.00 | - | - | - | - | - | - | 0.0% |

## TOTAL REVENUES

|            |            |            |            |            |            |            |            |           |      |
|------------|------------|------------|------------|------------|------------|------------|------------|-----------|------|
| 631,557.00 | 558,150.00 | 648,537.00 | 687,256.00 | 796,726.00 | 896,420.00 | 790,000.00 | 822,650.00 | 32,650.00 | 4.1% |
|------------|------------|------------|------------|------------|------------|------------|------------|-----------|------|

## 660-CAMPGROUND

## CAMPGROUND EXPENDITURES

660-45183-101 REGULAR SALARIES  
660-45183-102 OVERTIME  
660-45183-103 PART TIME SALARIES  
660-45183-121 PERA  
660-45183-122 SOCIAL SECURITY CONTRIBUTI  
660-45183-125 MEDICARE CONTRIBUTIONS  
660-45183-129 PENSION EXPENSE  
660-45183-131 HEALTH INSURANCE  
660-45183-132 DENTAL INSURANCE  
660-45183-133 LIFE INSURANCE  
660-45183-134 HSA EMPLOYER CONTRIBUTION  
660-45183-135 OTHER EMPLOYEE BENEFITS  
660-45183-136 OPEB - HEALTH INSURANCE  
660-45183-151 WORKER'S COMP. INSURANCE  
660-45183-201 OFFICE SUPPLIES & EXPENSE  
660-45183-202 POSTAGE  
660-45183-210 OPERATING SUPPLIES  
660-45183-221 MAINT. & REPAIR SUPPLIES  
660-45183-223 BUILDING MAINT. SUPPLIES  
660-45183-230 PURCHASES - ICE  
660-45183-231 PURCHASES - WOOD  
660-45183-240 PURCHASES - APPAREL  
660-45183-243 PURCHASES - MERCHANDISE  
660-45183-300 PROFESSIONAL SERVICES  
660-45183-301 AUDIT  
660-45183-303 CONTRACTUAL SERVICES  
660-45183-312 BOND ISSUANCE COSTS  
660-45183-321 TELEPHONE  
660-45183-361 GENERAL LIABILITY INSURANC  
660-45183-362 PROPERTY INSURANCE  
660-45183-380 UTILITIES  
660-45183-404 EQUIP. MAINTENANCE CONTRAC  
660-45183-420 DEPRECIATION EXPENSE  
660-45183-431 CASH SHORT  
660-45183-433 DUES & SUBSCRIPTIONS  
660-45183-439 MISCELLANEOUS  
660-45183-447 LOSS ON DISPOSAL OF FIXED  
660-45183-520 CAPITAL OUTLAY - BUILDINGS  
660-45183-530 CAPITAL OUTLAY - IMPROVEME  
660-45183-580 CAPITAL OUTLAY - OTHER EQUIPMENT  
660-45183-601 DEBT REDEMPTION - PRINCIPA  
660-45183-611 DEBT REDEMPTION - INTEREST  
660-45183-615 AMORTIZATION EXPENSE  
660-45183-720 TRANSFERS OUT  
TOTAL CAMPGROUND

| 2016<br>ACTUAL | 2017<br>ACTUAL | 2018<br>ACTUAL | 2019<br>ACTUAL | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ADOPTED<br>BUDGET | 2023<br>PROPOSED<br>BUDGET | \$\$<br>INCREASE/<br>(DECREASE) | %<br>INCREASE/<br>(DECREASE) |
|----------------|----------------|----------------|----------------|----------------|----------------|---------------------------|----------------------------|---------------------------------|------------------------------|
| 377.00         | 6,698.00       | 10,072.00      | (4,004.00)     | 3,532.00       | (1,033.00)     | 8,450.00                  | 8,500.00                   | 50.00                           | 0.6%                         |
| -              | 602.00         | -              | -              | -              | -              | -                         | -                          | -                               | 0.0%                         |
| 8,944.00       | 18,111.00      | 16,921.00      | 12,134.00      | 11,346.00      | 11,544.00      | 13,000.00                 | 13,000.00                  | -                               | 0.0%                         |
| 28.00          | 145.00         | 1,283.00       | -              | 124.00         | 3.00           | 650.00                    | 650.00                     | -                               | 0.0%                         |
| 577.00         | 285.00         | 1,096.00       | 751.00         | 801.00         | 718.00         | 1,350.00                  | 1,350.00                   | -                               | 0.0%                         |
| 135.00         | 67.00          | 391.00         | 152.00         | 187.00         | 168.00         | 350.00                    | 350.00                     | -                               | 0.0%                         |
| -              | -              | 15,225.00      | (15,117.00)    | 1,349.00       | (1,322.00)     | 1,500.00                  | 1,500.00                   | -                               | 0.0%                         |
| 167.00         | 744.00         | 3,030.00       | -              | -              | -              | 3,800.00                  | 4,000.00                   | 200.00                          | 5.3%                         |
| -              | -              | -              | -              | -              | -              | 150.00                    | 150.00                     | -                               | 0.0%                         |
| -              | -              | -              | -              | -              | -              | 50.00                     | 50.00                      | -                               | 0.0%                         |
| -              | 15.00          | -              | -              | -              | 16.00          | -                         | -                          | -                               | 0.0%                         |
| -              | -              | 16.00          | 5.00           | -              | -              | 50.00                     | 50.00                      | -                               | 0.0%                         |
| -              | -              | 3,363.00       | (9,061.00)     | 1,752.00       | (1,717.00)     | 3,500.00                  | 3,550.00                   | 50.00                           | 1.4%                         |
| -              | -              | -              | 1,503.00       | 1,484.00       | 987.00         | 1,050.00                  | 1,050.00                   | -                               | 0.0%                         |
| -              | 1,620.00       | 4,173.00       | 898.00         | 1,562.00       | 294.00         | 2,650.00                  | 4,250.00                   | 1,600.00                        | 60.4%                        |
| -              | -              | -              | -              | 17.00          | 17.00          | 50.00                     | 50.00                      | -                               | 100.0%                       |
| 35,403.00      | 35,969.00      | 37,601.00      | 18,891.00      | 56,888.00      | 16,107.00      | 19,300.00                 | 19,300.00                  | -                               | 0.0%                         |
| 3,562.00       | 4,253.00       | 1,966.00       | 2,875.00       | -              | 1,791.00       | 3,200.00                  | 3,200.00                   | -                               | 0.0%                         |
| -              | 8,384.00       | 6,803.00       | 7,371.00       | 24,569.00      | 12,468.00      | 15,000.00                 | 15,000.00                  | -                               | 0.0%                         |
| -              | -              | 1,545.00       | 1,290.00       | 2,845.00       | 2,274.00       | 2,350.00                  | 2,350.00                   | -                               | 0.0%                         |
| -              | -              | 15,396.00      | 20,038.00      | 20,328.00      | 26,088.00      | 26,650.00                 | 26,650.00                  | -                               | 0.0%                         |
| -              | -              | 6,230.00       | 9,427.00       | 11,119.00      | 19,236.00      | 18,950.00                 | 32,500.00                  | 13,550.00                       | 71.5%                        |
| -              | -              | 742.00         | -              | 1,748.00       | 3,077.00       | 2,400.00                  | 3,500.00                   | 1,100.00                        | 45.8%                        |
| 300.00         | 1,291.00       | 5,608.00       | 1,140.00       | 259.00         | 2,796.00       | 1,800.00                  | 1,800.00                   | -                               | 0.0%                         |
| -              | 570.00         | 607.00         | 474.00         | 377.00         | 523.00         | 450.00                    | 1,100.00                   | 650.00                          | 144.4%                       |
| 70,683.00      | 61,838.00      | 89,697.00      | 102,421.00     | 114,901.00     | 131,038.00     | 130,250.00                | 126,450.00                 | (3,800.00)                      | -2.9%                        |
| -              | -              | 2,876.00       | -              | -              | -              | -                         | -                          | -                               | 0.0%                         |
| 5,103.00       | 4,577.00       | 3,014.00       | 1,228.00       | 1,363.00       | 2,062.00       | 1,600.00                  | 2,600.00                   | 1,000.00                        | 62.5%                        |
| -              | 400.00         | 1,545.00       | 1,548.00       | 1,502.00       | 1,514.00       | 3,350.00                  | 1,600.00                   | (1,750.00)                      | -52.2%                       |
| -              | 3,819.00       | 6,681.00       | 7,099.00       | 7,358.00       | 7,595.00       | 8,000.00                  | 5,400.00                   | (2,600.00)                      | -32.5%                       |
| 24,425.00      | 28,374.00      | 38,295.00      | 35,198.00      | 39,070.00      | 37,503.00      | 37,000.00                 | 39,400.00                  | 2,400.00                        | 6.5%                         |
| -              | 198.00         | 209.00         | 322.00         | 493.00         | 493.00         | 700.00                    | 1,000.00                   | 300.00                          | 42.9%                        |
| 24,842.00      | 37,407.00      | 53,602.00      | 39,085.00      | 53,183.00      | 67,037.00      | 55,250.00                 | 67,750.00                  | 12,500.00                       | 22.6%                        |
| -              | -              | 49.00          | -              | -              | -              | 100.00                    | 100.00                     | -                               | 0.0%                         |
| 880.00         | 1,065.00       | 1,600.00       | 1,875.00       | 2,672.00       | 1,127.00       | 2,750.00                  | 2,750.00                   | -                               | 0.0%                         |
| -              | 18,087.00      | 17,906.00      | 21,305.00      | 28,117.00      | 38,764.00      | 37,600.00                 | 39,550.00                  | 1,950.00                        | 5.2%                         |
| 20,083.00      | -              | -              | -              | -              | -              | -                         | -                          | -                               | 0.0%                         |
| -              | -              | -              | -              | -              | -              | -                         | 200,000.00                 | 200,000.00                      | 0.0%                         |
| -              | -              | -              | -              | -              | -              | 350,000.00                | 150,000.00                 | (200,000.00)                    | -57.1%                       |
| -              | -              | -              | -              | -              | -              | -                         | -                          | -                               | 0.0%                         |
| -              | -              | -              | -              | -              | -              | 76,200.00                 | 76,900.00                  | 700.00                          | 0.9%                         |
| -              | -              | 13,751.00      | 8,155.00       | 7,318.00       | 6,469.00       | 5,650.00                  | 4,850.00                   | (800.00)                        | -14.2%                       |
| -              | -              | -              | (128.00)       | (128.00)       | (128.00)       | -                         | -                          | -                               | 0.0%                         |
| -              | 200,000.00     | 250,000.00     | 250,000.00     | -              | -              | -                         | 250,000.00                 | 250,000.00                      | 0.0%                         |
| 195,509.00     | 434,519.00     | 611,293.00     | 516,875.00     | 396,136.00     | 387,509.00     | 835,150.00                | 1,112,250.00               | 277,100.00                      | 33.2%                        |

## REVENUE OVER/(UNDER) EXPENDITURES

|            |            |           |            |            |            |             |              |              |        |
|------------|------------|-----------|------------|------------|------------|-------------|--------------|--------------|--------|
| 436,048.00 | 123,631.00 | 37,244.00 | 170,381.00 | 400,590.00 | 508,911.00 | (45,150.00) | (289,600.00) | (244,450.00) | 541.4% |
|------------|------------|-----------|------------|------------|------------|-------------|--------------|--------------|--------|

## REVENUE OVER/(UNDER) EXPENDITURES

(After debt principal pmt and capital assets are excluded)

|            |            |           |            |            |            |            |            |              |        |
|------------|------------|-----------|------------|------------|------------|------------|------------|--------------|--------|
| 436,048.00 | 123,631.00 | 37,244.00 | 170,381.00 | 400,590.00 | 508,911.00 | 381,050.00 | 137,300.00 | (243,750.00) | -64.0% |
|------------|------------|-----------|------------|------------|------------|------------|------------|--------------|--------|

## REVENUE OVER/(UNDER) EXPENDITURES

(Excluding depreciation)

|            |            |           |            |            |            |            |            |              |        |
|------------|------------|-----------|------------|------------|------------|------------|------------|--------------|--------|
| 460,890.00 | 161,038.00 | 90,846.00 | 209,466.00 | 453,773.00 | 575,948.00 | 436,300.00 | 205,050.00 | (231,250.00) | -53.0% |
|------------|------------|-----------|------------|------------|------------|------------|------------|--------------|--------|

## Key Highlights for the Campground Fund

Capital Outlay - Buildings - \$200,000  
- Addition of bathroom to current Campground Office

Capital Outlay - Improvements - \$150,000  
- Repaving & utility upgrade for Campground roads





## **WANTED: INDIVIDUALS INTERESTED IN SERVING ON CITY BOARDS AND COMMISSIONS**

The City of Two Harbors will accept applications for several vacant positions on City boards and commissions. Applications are available at City Hall, 522 First Avenue, Two Harbors, MN 55616, or online at [www.twoharborsmn.gov](http://www.twoharborsmn.gov) under the City Documents tab. Completed application forms should be submitted via email to: [info@twoharborsmn.gov](mailto:info@twoharborsmn.gov) or delivered to City Hall.

### **CITY COMMISSION AND BOARD VACANCIES**

Recreation Board

Library Board

Airport Commission

Charter Commission

Edna G. Commission

HRA

Planning Commission

Trees & Trails Commission

Public Arts & Beautification

THEDA



City of Two Harbors  
522 1<sup>st</sup> Avenue  
Two Harbors, MN 55616

## Application to Join a City of Two Harbors Committee or Commission

Date: 10-26-2022

Name of Committee(s)/Commission(s) you are interested in joining:

Two Harbors Charter Commission

Full Legal Name: Deborah Jean Anderson

Spouse's Name: N/A

Address: 202 3rd Ave Two Harbors MN 55616

Place of Employment: Retired

Do you reside in the 55616 zip code: yes

Phone: 218 830 1244

Email: jondebe72@gmail.com

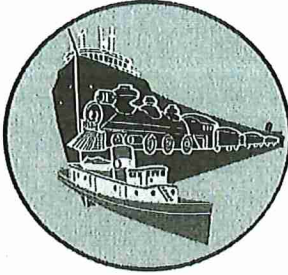
How did you hear about the Committee(s)/Commission(s) you are applying to join?

I was Approached by Patty Nordean

Why would you like to join the Committee(s)/Commission(s) you are applying to join?

I have served on this commission in the past and consider it one of the most important commissions in Two Harbors.

Please submit completed application to Two Harbors City Hall



OCT 25 2022

**City of Two Harbors**  
**522 1<sup>st</sup> Avenue**  
**Two Harbors, MN 55616**

## **Application to Join a City of Two Harbors Committee Commission**

**Date:** 10/25/22

**Name of Committee(s)/Commission(s) you are interested in joining:**

**Charter Commission**

**Full Legal Name:** Thomas V Koehler

**Spouse's Name:** Mary E. McGilligan

**Address:** 814 5<sup>th</sup> Avenue, Two Harbors MN 55616

**Place of Employment:** retired

**Do you reside in the 55616 zip code:** yes

**Phone:** 218 834 4891

**Email:** tvkoehler@lakeconnections.net

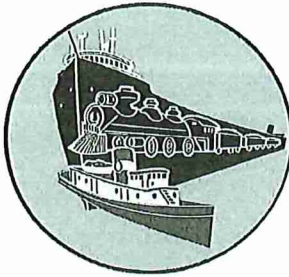
**How did you hear about the Committee(s)/Commission(s) you are applying to join?**

**Contacted by city hall via e-mail (Nordean)**

**Why would you like to join the Committee(s)/Commission(s) you are applying to join?**

**am past member of Charter Commission, helped rewrite the Charter -  
I think I could be useful**

**Please submit completed application to Two Harbors City Hall**



City of Two Harbors  
522 1<sup>st</sup> Avenue  
Two Harbors, MN 55616

OCT 27 2022

## Application to Join a City of Two Harbors Committee or Commission

Date: 10-27-22

Name of Committee(s)/Commission(s) you are interested in joining:

Charter Commission

Full Legal Name: Paul Richard Iversen

Spouse's Name: N/A

Address: 809 3<sup>rd</sup> Ave.

Place of Employment: Retired

Do you reside in the 55616 zip code: Yes

Phone: 834-5248

Email: piversen@frontier.net

How did you hear about the Committee(s)/Commission(s) you are applying to join?

by attending city council meetings

Why would you like to join the Committee(s)/Commission(s) you are applying to join?

because I was a city councilor for 20 years and on the charter commission when it was re-written, I may have some valuable insights on charter changes. I was also on the mayor's council, which had a lot to do with the charter.

Please submit completed application to Two Harbors City Hall





City of Two Harbors  
522 1<sup>st</sup> Avenue  
Two Harbors, MN 55616

## Application to Join a City of Two Harbors Committee or Commission

Date: Oct. 4, 2022

Name of Committee(s)/Commission(s) you are interested in joining:

Library board of trustees

Full Legal Name: Jamie Christine Sisson

Spouse's Name: Charles Sisson

Address: 332 Third Ave Two Harbors MN

Place of Employment: N/A

Do you reside in the 55616 zip code: yes

Phone: (970) 531-0088

Email: Cleanhouse218@gmail.com

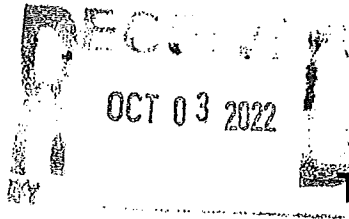
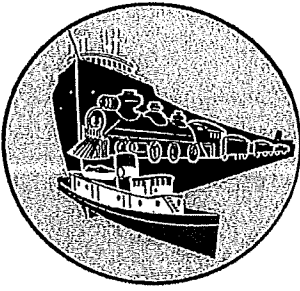
How did you hear about the Committee(s)/Commission(s) you are applying to join?

Madeline library director

Why would you like to join the Committee(s)/Commission(s) you are applying to join?

I visit the library often and I would like to be more involved with my community.

Please submit completed application to Two Harbors City Hall



City of Two Harbors  
522 1<sup>st</sup> Avenue  
Two Harbors, MN 55616

## Application to Join a City of Two Harbors Committee or Commission

Date: OCTOBER 2, 2022

Name of Committee(s)/Commission(s) you are interested in joining:

PLANNING

Full Legal Name: TODD D. REDMANN

Spouse's Name: CHRISTINE B. REDMANN

Address: 1302 HIDDEN SPRINGS LANE TWO HARBORS, MN 55616

Place of Employment: ST. LUKE'S HOSPITAL

Do you reside in the 55616 zip code: YES

Phone: 612-369-2981

Email: TREDMANN-1@MSN.COM

How did you hear about the Committee(s)/Commission(s) you are applying to join?

NEWSPAPERS, WEB SITE, COUNCIL MEETINGS

Why would you like to join the Committee(s)/Commission(s) you are applying to join?

MY WIFE AND I MOVED TO TWO HARBORS FIVE YEARS AGO BECAUSE WE REALLY LIKED THIS COMMUNITY. SINCE THEN, I HAVE BECOME INVOLVED IN COMMUNITY ORGANIZATIONS AND HAVE A STRONG INTEREST IN TWO HARBORS AND ITS FUTURE. I FEEL I HAVE RELEVANT KNOWLEDGE AND EXPERIENCE TO CONTRIBUTE. AND I'D LIKE TO DO SO.

Please submit completed application to Two Harbors City Hall



JUL 28 2022

City of Two Harbors  
522 1<sup>st</sup> Avenue  
Two Harbors, MN 55616

## Application to Join a City of Two Harbors Committee or Commission

Date: 7/28/22

Name of Committee(s)/Commission(s) you are interested in joining:

Rec Board

Full Legal Name:

Pamela Karen Carlson

Address:

501 16<sup>th</sup> Ave Two Harbors, MN

Do you reside in the 55616 zip code:

yes

Phone:

218-830-1837

Email:

pkc802@gmail.com

How did you hear about the Committee(s)/Commission(s) you are applying to join?

Cathy Erickson

Why would you like to join the Committee(s)/Commission(s) you are applying to join?

As a teacher in Two Harbors I am always  
interested in staying active in the community  
and providing activities for our youth and  
adults has always been an interest.

Please submit completed application to Two Harbors City Hall



City of Two Harbors  
522 1<sup>st</sup> Avenue  
Two Harbors, MN 55616

## Application to Join a City of Two Harbors Committee or Commission

Date: 10-25-22

Name of Committee(s)/Commission(s) you are interested in joining:

Two Harbors Rec Board

Full Legal Name: WILLIAM JOHN ANDERSON

Address: 1817 BIG ROCK RD

Do you reside in the 55616 zip code: YES

Phone: 218-721-8900

Email: banderson@holdenelectric.com

How did you hear about the Committee(s)/Commission(s) you are applying to join?

WORD OF MOUTH THROUGH ANOTHER COACH.

Why would you like to join the Committee(s)/Commission(s) you are applying to join?

As the head boys basketball coach at THHS &  
ASS'T FOOTBALL coach, I have a strong interest  
in helping our youth activities in our  
community.

Please submit completed application to Two Harbors City Hall





City of Two Harbors  
522 1<sup>st</sup> Avenue  
Two Harbors, MN 55616

### Application to Join a City of Two Harbors Committee or Commission

Date: 9/11/2022

Name of Committee(s)/Commission(s) you are interested in joining:

HRA, THEDA

Full Legal Name: Krista Kathleen Busse

Spouse's Name: \_\_\_\_\_

Address: 227 South Ave #1 Two Harbors

Place of Employment: The Title Team- North Shore <sup>628 1st Ave</sup>

Do you reside in the 55616 zip code: Yes

Phone: 657 770-1081

Email: Krista.Busse@gmail.com

How did you hear about the Committee(s)/Commission(s) you are applying to join?

Todd Ronning

Why would you like to join the Committee(s)/Commission(s) you are applying to join?

I have an interest in the real estate/housing/development of Two Harbors. I live and work in our community.



Please submit completed application to Two Harbors City Hall



**City of Two Harbors**  
**522 1<sup>st</sup> Avenue**  
**Two Harbors, MN 55616**

## **Application to Join a City of Two Harbors Committee or Commission**

Date: 10/27/2022

Name of Committee(s)/Commission(s) you are interested in joining:

Two Harbors Housing and Redevelopment Authority

Full Legal Name: Adam Jacob Bauman

Spouse's Name: Maria Kirsten Bauman

Address: 120 2nd Ave, Two Harbors MN 55616

Place of Employment: Best Buy, Inc.

Do you reside in the 55616 zip code: Yes

Phone: (612) 206-1930

Email: adam@kungfutreachery.net

How did you hear about the Committee(s)/Commission(s) you are applying to join?

Phil Arnold and Thomas Furman

Why would you like to join the Committee(s)/Commission(s) you are applying to join?

I would like make sure Two Harbors can grow and prosper while meeting the needs of our  
aging population. I feel the HRA is heading in a great direction, I want to contribute to their  
efforts to keep our residents adequately homed, and our local businesses staffed.

Please submit completed application to Two Harbors City Hall



City of Two Harbors  
522 1<sup>st</sup> Avenue  
Two Harbors, MN 55616

## Application to Join a City of Two Harbors Committee or Commission

Date: 10/24/22 (3<sup>rd</sup> application)

Name of Committee(s)/Commission(s) you are interested in joining:

THEDA

Full Legal Name: Susan Marie Rosette

Spouse's Name: \_\_\_\_\_

Address: 713 12<sup>th</sup> Ave Two Harbors, MN 55616

Place of Employment: Self employed CNA, CMT, NAR

Do you reside in the 55616 zip code: yes

Phone: 218 969 6183

Email: catmannom@gmail.com

How did you hear about the Committee(s)/Commission(s) you are applying to join?

2011 ~ Contacted Kathy Erickson - no active Commission for several years, followed City site for updates

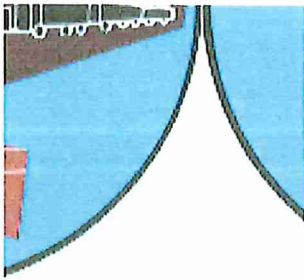
Why would you like to join the Committee(s)/Commission(s) you are applying to join?

I have a interest in economic development. I was a RE Broker and Community servant in Elk River, Brainerd, Hibbing & Virginia.

I serve on the Lake County HRA and am aware of programs & grants available to our City. Interested in serving on this Committee for several years

Please submit completed application to Two Harbors City Hall





PAID  
SEP 08, 2022  
CITY OF TWO HARBORS

City of Two Harbors  
522 1<sup>st</sup> Avenue  
Two Harbors, MN 55616

## Application to Join a City of Two Harbors Committee or Commission

Date: 9/8/22

Name of Committee(s)/Commission(s) you are interested in joining:

TREES AND TRAILS

Full Legal Name: DANIEL R. CRUIKSHANK

Spouse's Name: KIRSTEN

Address: 1130 11th Street - Spokengeat  
702 OLD DRUMMOND RD, TWO HARBORS, MN

Place of Employment: Spokengeat

Do you reside in the 55616 zip code: YES

Phone: 218-830-1512

Email: dan@spokengeat.com

How did you hear about the Committee(s)/Commission(s) you are applying to join?

NOTICE / ONLINE / MEETINGS

Why would you like to join the Committee(s)/Commission(s) you are applying to join?

I'M ON THE BOARD OF THE GITCHI GAMI TRAIL,  
I OWN 3 BUSINESSES IN TOWN ON THE TRAILS,  
I LOVE WALKING AND BICYCLING AROUND TOWN,  
I ALSO VOLUNTEER FOR LAKE COUNTY  
MOUNTAIN BIKE TRAILS. THANK YOU!

Please submit completed application to Two Harbors City Hall