**REVENUE BUDGET**

| G/L Account | G/L Description | 2021 Actual | 2022 Actual | 2023 Budget | 2023 Act+Enc | Adopted 2024 Budget |
|---|---|---|---|---|---|---|
| 001-31110 | AD VALOREM TAXES | 2,058,628 | 2,727,433 | 3,481,500 | 3,623,959 | 4,815,500 |
| 001-31241 | LOCAL OPTION GAS TAX | 10,543 | 10,913 | 11,310 | 8,424 | 11,000 |
| 001-31260 | ONE CENT INFRASTRUCTURE | 2,213,528 | 3,099,927 | 3,557,720 | 2,406,530 | 3,692,740 |
| 001-31500 | LOCAL COMMUNICATIONS TAX | 33,602 | 35,933 | 37,000 | 27,916 | 40,910 |
| 001-32310 | FRANCHISE FEE-ELCTRIC | 161,200 | 190,370 | 201,000 | 150,294 | 220,000 |
| 001-32370 | FRANCHISE FEE-GARBAGE | 4,568 | 6,410 | 8,800 | 8,328 | 8,400 |
| 001-32520 | PLANNING & ZONING FEES | 150,633 | 129,309 | 112,000 | 145,910 | 112,000 |
| 001-32900 | REVIEW FEES | 95,010 | 148,125 | 200,000 | 113,760 | 200,000 |
| 001-33154 | GRANT-OTHER | - | 11,916 | - | - | - |
| 001-33472 | GRANT - FRDAP (NATURE WALK TRAIL) | - | - | 50,000 | - | - |
| 001-33480 | GRANT - FDOT | 4,878 | 40,852 | 312,000 | - | - |
| 001-33512 | STATE REVENUE SHARING | 242,378 | 433,902 | 461,380 | 337,803 | 565,270 |
| 001-33514 | MOBILE HOME LICENSE | 1,358 | 1,322 | 1,400 | 942 | 1,400 |
| 001-33515 | BEVERAGE LICENSE | 3,677 | 3,802 | 3,800 | 4,868 | 4,800 |
| 001-33518 | HALF CENT SALES TAX | 1,154,361 | 1,590,510 | 1,587,480 | 1,199,294 | 1,911,800 |
| 001-33549 | DOT CONTRACT | 5,402 | 5,564 | 5,730 | 5,731 | 5,900 |
| 001-34190 | QUALIFYING FEES | 1,147 | 371 | - | - | - |
| 001-34338 | RETURN CHECK FEE | - | 30 | - | - | - |
| 001-34720 | P & R USAGE FEES | 2,530 | 7,115 | 5,000 | 13,296 | 10,000 |
| 001-34722 | SPORTS COMPLEX-HAMMOCK BAY FEES | 84,485 | 88,113 | 84,500 | 76,370 | 90,000 |
| 001-34725 | POOL CONCESSION FEES | 17,762 | 15,361 | 13,000 | 20,051 | 15,000 |
| 001-34950 | CHARGES FOR UTILITY BILLING SVC. | 291,770 | 298,910 | 369,630 | 277,223 | 411,590 |
| 001-35150 | COURT FINES | 4,732 | 10,442 | 7,000 | 16,376 | 15,000 |
| 001-36000 | MISCELLANEOUS | 47,797 | 20,552 | 20,000 | 14,134 | 15,000 |
| 001-36100 | INTEREST INCOME | (317) | (23,176) | 4,000 | 7,637 | 11,000 |

## REVENUE BUDGET

| G/L Account | G/L Description | 2021 Actual | 2022 Actual | 2023 Budget | 2023 Act+Enc | Adopted 2024 Budget |
|---|---|---|---|---|---|---|
| 001-36110 | INTEREST FOR AP | - | - | - | 11 | 30 |
| 001-36200 | CITY PROPERTY LEASE | 22,800 | 20,900 | 22,800 | 17,100 | 22,800 |
| 001-36210 | MEETING ROOM RENTAL | 2,672 | 2,815 | 3,000 | 2,455 | 2,800 |
| 001-36600 | FESTIVAL-SPONSORSHIP & INCOME | 11,200 | 18,892 | 15,000 | 1,540 | 15,000 |
| 001-36610 | DONATIONS TO PARKS/REC | - | 500 | - | - | - |
| 001-36620 | HERITAGE MUSEUM DONATIONS/REV | - | 20 | - | - | - |
| 001-36991 | DISCRETIONARY TAX REFUND | 702,168 | 1,303,833 | 1,300,000 | 2,059,027 | 1,896,900 |
| 001-36999 | INSURANCE PROCEEDS | 1,058 | - | - | 3,400 | - |
| **TOTAL GENERAL FUND REVENUE** | | **7,329,570** | **10,200,966** | **11,875,050** | **10,542,379** | **14,094,840** |
| | **TRANSFERS & BEGINNING RESERVES** | | | | | |
| 001-39284 | BEGINNING RESERVES | | | 10,800,000 | | 21,500,000 |
| **TOTAL TRANSFERS & BEG RESERVES** | | - | - | 10,800,000 | - | 21,500,000 |
| **GRAND TOTAL FUND 001 GENERAL FUND** | | **7,329,570** | **10,200,966** | **22,675,050** | **10,542,379** | **35,594,840** |
| **FUND 410 WATER FUND** | | | | | | |
| 410-334-31000 | WATER - GRANT REV. DEP 331 UTILITY EXP | - | 88,368 | - | - | - |
| 410-34330 | WATER - SALES | 1,619,524 | 2,436,200 | 2,488,900 | 2,244,758 | 3,600,000 |
| 410-34331 | WATER - CONNECTION FEES | 162,525 | 149,305 | 154,000 | 42,250 | 118,000 |
| 410-34332 | WATER - RECONNECT FEES | 32,800 | 29,195 | 30,000 | 33,000 | 37,000 |
| 410-34333 | WATER - CAPACITY FEES | 449,979 | 336,740 | 300,000 | 407,318 | 400,000 |
| 410-34334 | WATER - PENALITIES | 37,848 | 47,285 | 40,000 | 37,810 | 52,000 |
| 410-34335 | WATER - MATERIAL SALES | 39,980 | 30,624 | 28,000 | 13,417 | 20,000 |
| 410-34338 | WATER - RETURNED CHECK FEES | 2,479 | 3,690 | 3,500 | 4,015 | 4,200 |
| 410-34369 | WATER - INS PROCEEDS | 15,530 | - | - | - | - |
| 410-36000 | WATER - MISCELLANEOUS REV | 3,693 | 14,800 | 1,000 | 1,206 | 1,000 |

## REVENUE BUDGET

| G/L Account | G/L Description | 2021 Actual | 2022 Actual | 2023 Budget | 2023 Act+Enc | Adopted 2024 Budget |
|---|---|---|---|---|---|---|
| 410-36100 | WATER - INTEREST INCOME | 867 | (9,546) | 3,000 | 31,122 | 45,000 |
| **TOTAL WATER REVENUE** | | **2,365,225** | **3,126,661** | **3,048,400** | **2,814,896** | **4,277,200** |
| | **TRANSFERS & BEGINNING RESERVES** | | | | | |
| 410-38100 | WATER - RECEIVED FROM GENERAL FUND | 298,780 | (640) | - | - | |
| 410-39284 | WATER - BEGINNING RESERVES | | | 6,500,000 | | 8,252,000 |
| **TOTAL TRANSFERS & BEG RESERVES** | | 298,780 | (640) | 6,500,000 | - | 8,252,000 |
| **GRAND TOTAL FUND 410 WATER FUND** | | **2,664,005** | **3,126,021** | **9,548,400** | **2,814,896** | **12,529,200** |
| **FUND 420 SEWER FUND** | | | | | | |
| 420-331-35000 | SEWER - GRANT REV. DEP MCDANIELS | - | 175,730 | - | - | - |
| 420-33135 | SEWER - GRANT REV. WALTON COUNTY | - | 82,908 | - | - | - |
| 420-334-35000 | SEWER - GRANT REV. DEP 331 UTILITY IMP | - | 5,459 | - | - | - |
| 420-33435 | SEWER - GRANT - DEP - SRF PROGRAM | 2,809,439 | - | - | - | - |
| 420-34350 | SEWER - SALES | 2,018,801 | 2,281,822 | 2,339,200 | 2,044,249 | 2,900,000 |
| 420-34351 | SEWER - CONNECTION FEES | 473,187 | 372,790 | 300,000 | 100,718 | 186,000 |
| 420-34353 | SEWER - CAPACITY FEES | 1,438,946 | 671,861 | 750,000 | 787,950 | 900,000 |
| 420-34354 | SEWER - PENALITIES | 28,928 | 32,415 | 38,000 | 40,390 | 40,000 |
| 420-34355 | SEWER - MATERIAL SALES | 32,018 | 17,831 | 15,000 | 8,518 | 10,000 |
| 420-34357 | SEWER - INSURANCE PROCEEDS | - | - | - | - | - |
| 420-36000 | SEWER - MISCELLANEOUS INCOME | 3,658 | 3,011 | 3,000 | 411 | 1,000 |
| 420-36100 | SEWER - INTEREST INCOME | (5,693) | (125,014) | 3,500 | 112,582 | 130,000 |
| **TOTAL SEWER FUND REVENUE** | | **6,799,284** | **3,518,813** | **3,448,700** | **3,094,818** | **4,167,000** |
| | **TRANSFERS & BEGINNING RESERVES** | | | | | |
| 420-38100 | SEWER - RECEIVED FROM GENERAL | 523,370 | 276,580 | - | - | - |
| 420-39284 | SEWER - BEGINNING RESERVES | - | - | 15,153,000 | - | 13,385,000 |

**REVENUE BUDGET**

| G/L Account | G/L Description | 2021 Actual | 2022 Actual | 2023 Budget | 2023 Act+Enc | Adopted 2024 Budget |
|---|---|---|---|---|---|---|
| **TOTAL TRANSFERS & BEG RESERVES** | | 523,370 | 276,580 | 15,153,000 | - | 13,385,000 |
| **GRAND TOTAL FUND 420 SEWER FUND** | | **7,322,654** | **3,795,393** | **18,601,700** | **3,094,818** | **17,552,000** |
| **TOTAL REVENUE w/o RESERVES & TRANSFERS** | | **16,494,079** | **16,846,440** | **18,372,150** | **16,452,093** | **22,539,040** |
| | TOTAL BEGINNING RESERVES | | | 32,453,000 | | 43,137,000 |
| | TOTAL INTER-FUND TRANSFERS | 822,150 | 275,940 | - | - | - |
| **GRAND TOTAL REVENUE** | | **17,316,229** | **17,122,380** | **50,825,150** | **16,452,093** | **65,676,040** |

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**EXPENDITURE BUDGET**

| G/L Account | G/L Description | 2021 Actual | 2022 Actual | 2023 Budget w/ Encumbrance | 2023 Act+Enc | Adopted 2024 Budget |
|---|---|---|---|---|---|---|
| **FUND 001 GENERAL FUND** | | | | | | |
| | **DEPT 510 ADMINISTRATION** | | | | | |
| 001-510-41100 | ADMIN SALARIES-ELECTED OFFICIALS | 81,790 | 81,671 | 81,480 | 64,572 | 83,930 |
| 001-510-41120 | ADMIN - SALARIES | 64,239 | 114,087 | 110,000 | 80,769 | 115,500 |
| 001-510-41200 | ADMIN - SALARIES STAFF | 33,559 | 36,152 | 105,490 | 71,688 | 112,480 |
| 001-510-41220 | ADMIN - SALARIES MAINTENANCE | 48,113 | 42,551 | 31,200 | 26,327 | 44,230 |
| 001-510-41230 | ADMIN - SALARIES CLERK | 36,715 | 47,503 | 58,810 | 42,165 | 59,860 |
| 001-510-41250 | ADMIN - SALARIES PART TIME | 15,424 | 16,504 | 30,650 | 13,684 | 33,470 |
| 001-510-41400 | ADMIN - OVERTIME | 450 | 409 | 1,300 | 1,767 | 2,000 |
| 001-510-42100 | ADMIN - FICA | 20,519 | 25,846 | 32,040 | 22,711 | 34,530 |
| 001-510-42200 | ADMIN - RETIREMENT CONTRIBUTION | 45,980 | 67,678 | 81,600 | 60,167 | 97,140 |
| 001-510-42300 | ADMIN - EMPLOYEE INS | 44,062 | 38,480 | 62,120 | 48,060 | 65,800 |
| 001-510-42400 | ADMIN - WORKERS COMP | 5,400 | 5,790 | 3,220 | 1,378 | 2,140 |
| 001-510-42500 | ADMIN - UNEMPLOYMENT COMP | - | - | - | - | - |
| 001-510-42600 | ADMIN - UNIFORM EXPENSE | 681 | 747 | 1,000 | 1,192 | 1,500 |
| 001-510-42610 | ADMIN - EMPLOYEE SCREENING EXP | 200 | 84 | 150 | 67 | 150 |
| 001-510-43010 | ADMIN - BANK CHARGES | 65 | 100 | 100 | 47 | 100 |
| 001-510-43100 | ADMIN - LEGAL SERVICES | 52,506 | 68,209 | 84,000 | 13,247 | 150,000 |
| 001-510-43130 | ADMIN - OUTSIDE LABOR & SVC | 132,561 | 143,727 | 163,419 | 112,663 | 160,000 |
| 001-510-43140 | ADMIN - ENGINEERING SERVICES | 3,275 | 8,025 | 10,000 | 3,500 | 10,000 |
| 001-510-43300 | ADMIN - ELECTION EXPENSE | 645 | 247 | - | - | - |
| 001-510-44000 | ADMIN - TRAVEL EMPLOYEES | 1,621 | 7,105 | 10,000 | 1,539 | 3,000 |
| 001-510-44010 | ADMIN - TRAVEL MAYOR & COUNCIL | 7,827 | 850 | 10,000 | 855 | 10,000 |
| 001-510-44100 | ADMIN - TELEPHONE EXPENSE | 22,329 | 20,655 | 23,000 | 28,583 | 38,000 |
| 001-510-44200 | ADMIN - POSTAGE | 33 | 540 | 800 | 558 | 1,000 |

**EXPENDITURE BUDGET**

| G/L Account | G/L Description | 2021 Actual | 2022 Actual | 2023 Budget w/ Encumbrance | 2023 Act+Enc | Adopted 2024 Budget |
|---|---|---|---|---|---|---|
| 001-510-44300 | ADMIN - UTILITIES | 15,647 | 23,008 | 18,000 | 13,249 | 22,000 |
| 001-510-44350 | ADMIN - GARBAGE | - | - | 2,300 | - | 2,300 |
| 001-510-44400 | ADMIN - EQUIPMENT LEASE | 7,315 | 5,908 | 6,000 | 1,871 | 2,500 |
| 001-510-44500 | ADMIN - LIABILITY INS | 8,970 | 10,997 | 14,540 | 13,023 | 14,910 |
| 001-510-44510 | ADMIN - VEHICLE INS | - | - | 400 | 615 | 340 |
| 001-510-44560 | ADMIN - PROPERTY INS | 12,390 | 13,955 | 15,130 | 13,374 | 20,850 |
| 001-510-44600 | ADMIN - BLDG MAINT. & FURNITURE | 9,696 | 54,241 | 20,317 | 11,631 | 20,000 |
| 001-510-44605 | ADMIN - OLD CITY HALL | - | - | 3,000 | 312 | 3,000 |
| 001-510-44610 | ADMIN - VEHICLE & EQU MAINT | 1,556 | 582 | 3,000 | 555 | 3,000 |
| 001-510-44630 | ADMIN - HERITAGE MUSEUM | 366 | 472 | 3,000 | 317 | 3,000 |
| 001-510-44640 | ADMIN - BLOUNT HOUSE | 873 | 2,084 | 3,000 | 1,709 | 3,000 |
| 001-510-44690 | ADMIN - GROUND MAINT | 2,104 | 11,525 | 7,500 | 2,279 | 7,500 |
| 001-510-44920 | ADMIN - MISCELLANEOUS | 6,028 | 13,796 | 15,000 | 4,141 | 10,000 |
| 001-510-44930 | ADMIN - FESTIVAL / EVENT | 13,441 | 28,435 | 43,000 | 29,837 | 50,000 |
| 001-510-44940 | ADMIN - EMPLOYEE INCENTIVES | - | - | 3,500 | - | 3,500 |
| 001-510-44950 | ADMIN - CHRISTMAS DECORATIONS | | | | | 40,000 |
| 001-510-44960 | ADMIN - LEGAL ADVERTISING | 1,304 | 2,134 | 5,000 | 1,033 | 3,000 |
| 001-510-45100 | ADMIN - OFFICE SUPPLIES | 28,065 | 41,323 | 52,246 | 26,080 | 45,000 |
| 001-510-45210 | ADMIN - GAS & OIL | 1,855 | 142 | 3,000 | 413 | 2,400 |
| 001-510-45410 | ADMIN - MEMBERSHIP FEES | 8,586 | 8,674 | 9,300 | 6,252 | 36,590 |
| 001-510-45500 | ADMIN - TRAINING | 479 | 644 | 2,000 | 1,765 | 4,000 |
| 001-510-46200 | ADMIN - NEW COMMUNITY CENTER | - | - | 1,400,000 | 44,225 | 1,400,000 |
| 001-510-46400 | ADMIN - EQU MINOR<$10,000 | 2,350 | 2,094 | 3,083 | 3,101 | - |
| 001-510-46410 | ADMIN - EQU MAJOR>$10,000 | 32,000 | 28,132 | 63,220 | 15,610 | - |

**EXPENDITURE BUDGET**

| G/L Account | G/L Description | 2021 Actual | 2022 Actual | 2023 Budget w/ Encumbrance | 2023 Act+Enc | Adopted 2024 Budget |
|---|---|---|---|---|---|---|
| 001-510-46610 | ADMIN - LAND | - | - | - | 13,000 | - |
| 001-510-47165 | ADMIN - DEBT SVC PRINCIPAL | 17,280 | 17,993 | 18,740 | - | 19,510 |
| 001-510-47250 | ADMIN - INTEREST EXP | 34,187 | 33,474 | 32,740 | - | 31,960 |
| 001-510-48000 | ADMIN - DONATIONS | 500 | - | 1,000 | 850 | 1,000 |
| | **TOTAL DEPT 510 ADMINISTRATION** | **822,986** | **1,026,573** | **2,648,395** | **800,781** | **2,774,190** |
| | **DEPT 513 FINANCE** | | | | | |
| 001-513-41120 | FINANCE - SALARIES | 94,146 | 101,447 | 118,620 | 94,306 | 172,430 |
| 001-513-42100 | FINANCE - FICA | 7,160 | 7,711 | 9,070 | 7,155 | 13,190 |
| 001-513-42200 | FINANCE - RETIREMENT CONTRIBUTION | 14,558 | 15,680 | 18,970 | 15,055 | 28,960 |
| 001-513-42300 | FINANCE - EMPLOYEE INS. | 17,974 | 19,325 | 20,800 | 17,821 | 32,850 |
| 001-513-42400 | FINANCE - WORKERS COMPENSATION | 130 | 140 | 200 | 137 | 160 |
| 001-513-42610 | FINANCE - EMPLOYEE SCREENING | - | - | 100 | - | 100 |
| 001-513-43130 | FINANCE - OUTSIDE LABOR & SVC | 8,100 | 8,601 | 10,800 | 10,168 | 12,500 |
| 001-513-43200 | FINANCE - AUDITING SERVICES | 39,250 | 39,200 | 49,500 | 34,000 | 55,000 |
| 001-513-44000 | FINANCE - TRAVEL EXPENSE | - | 14 | 1,000 | 946 | 1,000 |
| 001-513-44200 | FINANCE - POSTAGE | 780 | 1,000 | 1,100 | 698 | 1,100 |
| 001-513-44500 | FINANCE - LIABILITY INS. | 4,480 | 5,498 | 7,270 | 6,511 | 7,450 |
| 001-513-44610 | FINANCE - EQUIPMENT MAINT. | - | - | 5,000 | 143 | 5,000 |
| 001-513-44920 | FINANCE - MISCELLANEOUS | 190 | - | 3,000 | 289 | 1,000 |
| 001-513-45100 | FINANCE - OFFICE SUPPLIES | 3,509 | 2,074 | 4,175 | 3,634 | 6,500 |
| 001-513-45500 | FINANCE - TRAINING | 199 | - | 700 | 260 | 1,530 |
| 001-513-46400 | FINANCE - EQU. MINOR<$10,000 | - | - | - | - | 6,360 |
| | **TOTAL DEPT 513 FINANCE** | **190,476** | **200,690** | **250,305** | **191,123** | **345,130** |

**EXPENDITURE BUDGET**

| G/L Account | G/L Description | 2021 Actual | 2022 Actual | 2023 Budget w/ Encumbrance | 2023 Act+Enc | Adopted 2024 Budget |
|---|---|---|---|---|---|---|
| | **DEPT 515 PLANNING** | | | | | |
| 001-515-41120 | PLANNING - SALARIES | 147,312 | 167,439 | 253,780 | 187,027 | 373,530 |
| 001-515-42100 | PLANNING - FICA | 11,220 | 12,682 | 19,410 | 14,193 | 28,570 |
| 001-515-42200 | PLANNING - RETIREMENT CONTRIBUTION | 26,499 | 31,314 | 44,270 | 34,454 | 66,960 |
| 001-515-42300 | PLANNING - EMPLOYEE INS. | 27,888 | 25,247 | 52,000 | 29,646 | 80,300 |
| 001-515-42400 | PLANNING - WORKERS COMPENSATION | 239 | 260 | 430 | 303 | 750 |
| 001-515-42600 | PLANING - UNIFORM EXPENSE | 521 | - | 500 | 606 | 1,000 |
| 001-515-42610 | PLANNING - EMPLOYEE SCREENING | 73 | 67 | 150 | 34 | 150 |
| 001-515-43130 | PLANNING - OUTSIDE LABOR & SVC | 2,043 | 2,302 | 6,640 | 4,354 | 8,180 |
| 001-515-43160 | PLANNING - REVIEW FEES | 54,625 | 139,085 | 166,400 | 95,280 | 160,000 |
| 001-515-44000 | PLANNING - TRAVEL EXPENSE | 651 | 812 | 3,500 | 1,184 | 3,500 |
| 001-515-44100 | PLANNING - TELEPHONE | 2,414 | 3,089 | 3,500 | 2,122 | 3,500 |
| 001-515-44200 | PLANNING - POSTAGE | 1,820 | 1,600 | 2,500 | 1,944 | 2,700 |
| 001-515-44300 | PLANNING - UTILITIES | 4,006 | 4,585 | 4,500 | 3,687 | 5,500 |
| 001-515-44400 | PLANNING - EQU. LEASE | 1,114 | 1,118 | 1,500 | 1,031 | 1,500 |
| 001-515-44500 | PLANNING - LIABILITY INS. | 4,480 | 5,498 | 7,270 | 6,511 | 7,450 |
| 001-515-44560 | PLANNING - PROPERTY INS. | 1,339 | 1,505 | 1,630 | 1,443 | 2,250 |
| 001-515-44600 | PLANNING - BLDG MAINT & FURNITURE | 15,998 | 9,879 | 30,000 | 9,175 | 30,000 |
| 001-515-44610 | PLANNING - EQUIPMENT MAINT. | - | - | 100 | - | 100 |
| 001-515-44920 | PLANNING - MISCELLANEOUS | - | 7 | 300 | 19 | 300 |
| 001-515-44940 | PLANNING - GRANT MATCH-WATERFRONT | | | | | 100,000 |
| 001-515-44960 | PLANNING - ADVERTISING | 3,345 | 3,183 | 2,000 | 1,670 | 2,000 |
| 001-515-44970 | PLANNING - PUBLIC ART PROJECT | | | | | 10,000 |
| 001-515-45100 | PLANNING - OFFICE SUPPLIES | 8,481 | 14,608 | 15,106 | 12,676 | 15,000 |
| 001-515-45410 | PLANNING - MEMBERSHIP FEES | 600 | 600 | 2,000 | 737 | 2,000 |

**EXPENDITURE BUDGET**

| G/L Account | G/L Description | 2021 Actual | 2022 Actual | 2023 Budget w/ Encumbrance | 2023 Act+Enc | Adopted 2024 Budget |
|---|---|---|---|---|---|---|
| 001-515-45500 | PLANNING - TRAINING | 222 | 1,039 | 3,000 | 1,116 | 3,000 |
| 001-515-46400 | PLANNING - EQU MINOR<$10,000 | 12,225 | - | - | - | - |
| 001-515-46410 | PLANNING - EQU MAJOR>$10,000 | - | - | - | - | 1,200 |
| | **TOTAL DEPT 515 PLANNING** | **327,115** | **425,919** | **620,486** | **409,212** | **909,440** |
| | **DEPT 519 UTILITY BILLING** | | | | | |
| 001-519-41120 | BILLING - SALARIES | 117,587 | 149,162 | 177,540 | 117,409 | 195,560 |
| 001-519-41400 | BILLING - OVERTIME | 69 | 508 | 750 | 60 | 750 |
| 001-519-42100 | BILLING - FICA | 8,203 | 11,378 | 13,630 | 8,895 | 15,010 |
| 001-519-42200 | BILLING - RETIREMENT CONTRIBUTION | 19,743 | 27,606 | 30,990 | 21,713 | 37,400 |
| 001-519-42300 | BILLING - EMPLOYEE INS. | 25,012 | 37,802 | 52,000 | 31,031 | 54,750 |
| 001-519-42400 | BILLING - WORKERS COMPENSATION | 225 | 200 | 300 | 208 | 180 |
| 001-519-42610 | BILLING - EMPLOYEE SCREENING | 246 | 201 | 250 | 419 | 300 |
| 001-519-43130 | BILLING - OUTSIDE LABOR & SVC | 5,603 | 29,275 | 38,200 | 30,461 | 40,000 |
| 001-519-44000 | BILLING - TRAVEL EXPENSE | - | - | 1,000 | - | 1,000 |
| 001-519-44100 | BILLING - TELEPHONE | 2,696 | 4,763 | 5,100 | 3,393 | 5,350 |
| 001-519-44200 | BILLING - POSTAGE | 37,133 | 42,672 | 45,000 | 35,122 | 51,000 |
| 001-519-44400 | BILLING - EQU. LEASE | 2,736 | 3,649 | 3,450 | 2,826 | 3,800 |
| 001-519-44500 | BILLING - LIABILITY INS. | 4,480 | 5,498 | 7,270 | 6,511 | 7,450 |
| 001-519-44610 | BILLING - EQUIPMENT MAINT. | - | - | 500 | 143 | 500 |
| 001-519-44920 | BILLING - MISCELLANEOUS | 173 | 593 | 500 | 60 | 500 |
| 001-519-45100 | BILLING - OFFICE SUPPLIES | 5,494 | 3,505 | 11,600 | 10,935 | 18,000 |
| 001-519-45500 | BILLING - TRAINING | 194 | - | 1,000 | - | 1,700 |
| 001-519-46400 | BILLING - EQU. MINOR<$10,000 | - | - | - | - | - |

**EXPENDITURE BUDGET**

| G/L Account | G/L Description | 2021 Actual | 2022 Actual | 2023 Budget w/ Encumbrance | 2023 Act+Enc | Adopted 2024 Budget |
|---|---|---|---|---|---|---|
| 001-519-46410 | BILLING - EQU. MAJOR>$10,000 | - | - | - | - | - |
| | **TOTAL DEPT 519 UTILITY BILLING** | **229,594** | **316,812** | **389,080** | **269,186** | **433,250** |
| | **DEPT 541 STREETS** | | | | | |
| 001-541-43130 | STREETS - OUTSIDE LABOR & SVC | 104,919 | 101,304 | 105,000 | 41,358 | 385,000 |
| 001-541-44300 | STREETS - UTILITIES | 35,597 | 36,757 | 37,000 | 29,190 | 42,500 |
| 001-541-44500 | STREETS - LIABILITY INS | 4,480 | 5,498 | 7,270 | 6,511 | 7,450 |
| 001-541-44510 | STREETS - VEHICLE INS | 279 | 330 | 2,470 | 1,920 | 2,090 |
| 001-541-44610 | STREETS - VEHICLE & EQU MAINT | - | 40 | 2,000 | 367 | 2,000 |
| 001-541-44680 | STREETS - R&M CITY ROADS | 37,076 | 795 | 100,000 | 63,144 | 100,000 |
| 001-541-44690 | STREETS - GROUND MAINT | 17 | 833 | 3,000 | 3,501 | 4,500 |
| 001-541-44940 | STREETS - GRANT MATCH | - | - | 15,000 | - | 25,000 |
| 001-541-45200 | STREETS - OPERATING SUPPLIES | 3,671 | 5,527 | 6,000 | 2,342 | 6,000 |
| 001-541-45210 | STREETS - GAS & OIL | 53 | - | 1,000 | - | - |
| 001-541-45300 | STREETS - ROAD MATERIAL & SUPPLIES | 107,217 | 368,786 | 585,000 | 203,057 | - |
| 001-541-46300 | STREETS - INFRASTURCTURE IMPROVEMNT | - | - | - | - | 200,000 |
| 001-541-46400 | STREETS - EQU MINOR<$10,000 | 24,935 | - | - | - | - |
| 001-541-46410 | STREETS - EQU MAJOR>$10,000 | - | 5,799 | 50,000 | - | - |
| | **TOTAL DEPT 541 STREETS** | **318,244** | **525,669** | **913,740** | **351,390** | **774,540** |
| | **DEPT 571 LIBRARY** | | | | | |
| 001-571-43000 | LIBRARY - OPERATING EXP | - | - | 500 | - | 500 |
| 001-571-44300 | LIBRARY - UTILITIES | 513 | 672 | 750 | 684 | 1,000 |
| 001-571-44600 | LIBRARY - BLDG. MAINT. | 328 | 425 | 3,000 | 1,160 | 3,500 |
| | **TOTAL DEPT 571 LIBRARY** | **841** | **1,097** | **4,250** | **1,844** | **5,000** |

**EXPENDITURE BUDGET**

| G/L Account | G/L Description | 2021 Actual | 2022 Actual | 2023 Budget w/ Encumbrance | 2023 Act+Enc | Adopted 2024 Budget |
|---|---|---|---|---|---|---|
| | **DEPT 572 PARKS & RECREATION** | | | | | |
| 001-572-41200 | PARKS - SALARIES | 78,941 | 109,958 | 184,750 | 163,549 | 258,340 |
| 001-572-41250 | PARKS - PART-TIME SALARIES | 29,345 | 23,025 | 33,000 | 16,687 | 54,740 |
| 001-572-41400 | PARKS - OVERTIME | 560 | 734 | 6,500 | 3,391 | 6,500 |
| 001-572-42100 | PARKS - FICA | 8,295 | 9,996 | 17,150 | 14,004 | 24,450 |
| 001-572-42200 | PARKS - RETIREMENT | 15,211 | 19,643 | 32,340 | 27,741 | 50,790 |
| 001-572-42300 | PARKS - EMPLOYEE INS | 13,085 | 19,607 | 52,000 | 31,408 | 65,700 |
| 001-572-42400 | PARKS - WORKERS COMPENSATION | 4,199 | 4,780 | 6,760 | 4,601 | 7,150 |
| 001-572-42500 | PARKS - UNEMPLOYMENT COMPENSATION | - | - | - | - | - |
| 001-572-42600 | PARKS - UNIFORM EXP | 1,648 | 1,376 | 3,000 | 2,919 | 6,000 |
| 001-572-42610 | PARKS - EMPLOYEE SCREENING | 614 | 516 | 750 | 738 | 1,100 |
| 001-572-43105 | PARKS - PROFESSIONAL SERVICES | - | - | 5,000 | - | 5,000 |
| 001-572-43130 | PARKS - OUTSIDE LABOR & SVC | 40,948 | 39,326 | 62,100 | 27,755 | 62,100 |
| 001-572-44000 | PARKS - TRAVEL EXP | - | 117 | 1,000 | - | 1,000 |
| 001-572-44100 | PARKS - TELEPHONE EXP | 11,335 | 11,451 | 13,000 | 7,923 | 13,000 |
| 001-572-44300 | PARKS - UTILITIES | 75,622 | 87,829 | 77,000 | 48,815 | 78,000 |
| 001-572-44350 | PARKS - GARBAGE | - | - | 5,200 | - | 5,200 |
| 001-572-44500 | PARKS - LIABILITY INS | 4,480 | 5,498 | 7,270 | 6,511 | 7,450 |
| 001-572-44510 | PARKS - VEHICLE INS | 470 | 530 | 1,240 | 691 | 750 |
| 001-572-44560 | PARKS - PROPERTY INS | 20,974 | 23,476 | 25,450 | 22,498 | 35,080 |
| 001-572-44600 | PARKS - BLDG MAINT & FURNITURE | 6,178 | 8,390 | 7,500 | 12,609 | 16,500 |
| 001-572-44610 | PARKS - VEHICLE & EQU MAINT | 2,822 | 3,517 | 7,500 | 3,997 | 13,500 |
| 001-572-44620 | PARKS - R&M BARRIER FREE PARK | - | - | 10,000 | 9,002 | 10,000 |
| 001-572-44630 | PARKS - R&M LAGRANGE PARK | - | - | 10,000 | - | 10,000 |

**EXPENDITURE BUDGET**

| G/L Account | G/L Description | 2021 Actual | 2022 Actual | 2023 Budget w/ Encumbrance | 2023 Act+Enc | Adopted 2024 Budget |
|---|---|---|---|---|---|---|
| 001-572-44640 | PARKS - R&M LAIRD PARK | 981 | 800 | 2,000 | - | 3,800 |
| 001-572-44650 | PARKS - R&M - MARSE LANDING | 37,235 | 2,554 | 61,100 | 11,318 | 75,000 |
| 001-572-44660 | PARKS - R&M SPORTS COMPLEX | 31,694 | 27,905 | 27,870 | 31,486 | 68,000 |
| 001-572-44670 | PARKS - R&M CASEY PARK | 32,948 | 240 | 15,000 | 9,197 | 17,500 |
| 001-572-44680 | PARKS - R&M COMMUNITY POOL | 23,014 | 31,868 | 45,050 | 20,460 | 50,000 |
| 001-572-44690 | PARKS - GROUND MAINT | 3,057 | 8,853 | 15,063 | 8,804 | 15,000 |
| 001-572-44920 | PARKS - MISCELLANEOUS EXP | 35,149 | 152 | 1,000 | 69 | 1,000 |
| 001-572-44940 | PARKS - GRANT MATCH | - | - | 25,000 | - | 25,000 |
| 001-572-44950 | PARKS - CHRISTMAS DECORATIONS | | | | | 6,600 |
| 001-572-44960 | PARKS - FIREWORKS 4TH OF JULY | - | 42,000 | 45,000 | 45,000 | 45,000 |
| 001-572-45100 | PARKS - OFFICE SUPPLIES | 61 | 537 | 500 | 2,980 | 4,700 |
| 001-572-45200 | PARKS - OPERATING SUPPLIES | 12,111 | 26,305 | 27,041 | 16,915 | 27,000 |
| 001-572-45210 | PARKS - GAS & OIL | 5,376 | 7,186 | 10,700 | 6,495 | 11,000 |
| 001-572-45410 | PARKS - MEMBERSHIP FEES | - | - | 1,000 | - | 1,000 |
| 001-572-45500 | PARKS - TRAINING | - | 1,995 | 3,000 | 1,604 | 5,000 |
| 001-572-46200 | PARKS - BLDG IMPROVEMENTS | - | - | - | - | - |
| 001-572-46300 | PARKS - INFRASTRUCTURE IMPROVEMENTS | - | 3,500 | 495,000 | 16,000 | 690,000 |
| 001-572-46360 | PARKS - TRAILS GRANT | - | 7,145 | - | - | - |
| 001-572-46370 | PARKS - NATURE WALK TRIAL GRANT | 11,000 | 2,675 | 100,000 | 95,296 | - |
| 001-572-46400 | PARKS - EQU MINOR<$10,000 | 10,140 | 6,001 | 17,100 | 13,555 | 13,000 |
| 001-572-46410 | PARKS - EQU MAJOR>$10,000 | 13,547 | 21,523 | 168,712 | 105,292 | 36,300 |
| 001-572-46610 | PARKS - LAND | - | - | - | - | - |
| | **TOTAL DEPT 572 PARKS & REC** | **531,040** | **561,008** | **1,628,646** | **789,310** | **1,827,250** |

## EXPENDITURE BUDGET

| G/L Account | G/L Description | 2021 Actual | 2022 Actual | 2023 Budget w/ Encumbrance | 2023 Act+Enc | Adopted 2024 Budget |
|---|---|---|---|---|---|---|
| **TOTAL GENERAL FUND EXPENDITURES BEFORE TRANSFERS & ENDING FUND RESERVES** | | **2,420,296** | **3,057,768** | **6,454,902** | **2,812,846** | **7,068,800** |
| | **TRANSFERS & ENDING RESERVES** | | | | | |
| 001-581-49000 | TRANSFER DISCRETIONARY TAX | 2,213,528 | 3,099,927 | 3,557,720 | 2,406,530 | 3,692,740 |
| 001-581-49110 | GENERAL FUND TRANSFER TO WATER | 298,780 | (640) | - | - | |
| 001-581-49120 | GENERAL FUND TRANSFER TO SEWER | 523,370 | 276,580 | - | - | - |
| 001-581-49284 | GENERAL ENDING RESERVES | - | - | 12,683,310 | - | 21,500,000 |
| | **TOTAL TRANSFERS & ENDING RESERVES** | **3,035,678** | **3,375,867** | **16,241,030** | **2,406,530** | **25,192,740** |
| **GRAND TOTAL FUND 001 GENERAL FUND** | | **5,455,974** | **6,433,635** | **22,695,932** | **5,219,376** | **32,261,540** |
| | **FUND 410 WATER FUND** | | | | | |
| 410-533-41210 | WATER - OPERATOR SALARY | 60,850 | 90,620 | 127,320 | 105,028 | 139,030 |
| 410-533-41220 | WATER - MAINT SALARY | 256,254 | 250,005 | 347,940 | 219,683 | 571,880 |
| 410-533-41400 | WATER - OVERTIME | 12,366 | 11,923 | 28,200 | 8,557 | 29,000 |
| 410-533-42100 | WATER - FICA | 24,876 | 25,841 | 38,500 | 25,220 | 56,600 |
| 410-533-42200 | WATER - RETIREMENT | 44,107 | 50,201 | 73,760 | 51,682 | 116,460 |
| 410-533-42300 | WATER - EMPLOYEE INS | 68,032 | 70,001 | 114,400 | 74,457 | 167,900 |
| 410-533-42400 | WATER - WORKERS COMPENSATION | 11,830 | 11,440 | 14,160 | 9,309 | 14,070 |
| 410-533-42500 | WATER - UNEMPLOYMENT COMPENSATIOI | - | - | - | - | - |
| 410-533-42600 | WATER - UNIFORM EXP | 4,447 | 3,109 | 4,500 | 3,698 | 4,700 |
| 410-533-42610 | WATER - EMPLOYEE SCREENING | 73 | 453 | 450 | 444 | 550 |
| 410-533-43010 | WATER - BANK CHARGES | 370 | 564 | 750 | 486 | 800 |
| 410-533-43015 | WATER - PERMITS | 8,000 | 8,000 | 8,200 | 6,000 | 8,200 |
| 410-533-43130 | WATER - OUTSIDE LABOR & SVC | 18,918 | 18,121 | 27,000 | 34,940 | 45,000 |
| 410-533-43135 | WATER - OUTSIDE LAB SERVICES | 5,225 | 6,410 | 10,000 | 3,953 | 14,000 |

**EXPENDITURE BUDGET**

| G/L Account | G/L Description | 2021 Actual | 2022 Actual | 2023 Budget w/ Encumbrance | 2023 Act+Enc | Adopted 2024 Budget |
|---|---|---|---|---|---|---|
| 410-533-43140 | WATER - ENGINEERING SVC | 14,162 | - | 10,000 | 555 | 10,000 |
| 410-533-43400 | WATER - UTILITY BILLING SVC | 160,470 | 191,300 | 236,560 | 177,420 | 259,300 |
| 410-533-44000 | WATER - TRAVEL EXP | - | - | 2,000 | - | 2,000 |
| 410-533-44100 | WATER - TELEPHONE EXP | 15,280 | 14,649 | 20,000 | 12,651 | 20,000 |
| 410-533-44300 | WATER - UTILITIES | 74,770 | 87,106 | 85,000 | 71,908 | 102,000 |
| 410-533-44350 | WATER - GARBAGE | - | - | 1,100 | - | 1,100 |
| 410-533-44500 | WATER - LIABILITY INS | 4,480 | 5,498 | 7,270 | 6,511 | 7,450 |
| 410-533-44510 | WATER - VEHICLE INS | 3,920 | 5,207 | 4,060 | 4,059 | 4,400 |
| 410-533-44560 | WATER - PROPERTY INS | 22,129 | 29,944 | 32,470 | 28,697 | 44,750 |
| 410-533-44600 | WATER - BLDG MAINT & FURNITURE | 20,702 | 1,257 | 3,000 | 1,648 | 3,000 |
| 410-533-44610 | WATER - VEHICLE & EQU MAINT | 11,814 | 18,294 | 31,375 | 23,872 | 30,000 |
| 410-533-44620 | WATER - SYSTEM MAINT & REPAIRS | 97,055 | 165,950 | 861,684 | 659,276 | 700,000 |
| 410-533-44920 | WATER - MISCELLANEOUS EXP | 296 | 478 | 953 | 466 | 1,000 |
| 410-533-45100 | WATER - OFFICE SUPPLIES | 1,584 | 7,677 | 7,100 | 5,948 | 12,000 |
| 410-533-45200 | WATER - OPERATING SUPPLIES | 438,098 | 309,994 | 1,710,262 | 813,345 | 1,200,000 |
| 410-533-45210 | WATER - GAS & OIL | 22,805 | 38,598 | 38,000 | 20,246 | 42,000 |
| 410-533-45410 | WATER - MEMBERSHIP FEES | 330 | 280 | 700 | 297 | 700 |
| 410-533-45500 | WATER - TRAINING | 719 | 1,145 | 2,500 | 2,017 | 3,500 |
| 410-533-46300 | WATER - INFRASTRUCTURE IMPROVEMENT | - | - | 3,926,932 | 476,687 | 6,250,000 |
| 410-533-46400 | WATER - EQU MINOR<$10,000 | - | - | 2,400 | 3,418 | 3,000 |
| 410-533-46410 | WATER - EQU MAJOR>$10.000 | - | - | 155,340 | 163,157 | 135,000 |
| 410-533-47020 | WATER - BAD DEBT EXP | 1,997 | 3,884 | 2,500 | (114) | 4,000 |
| 410-533-47100 | WATER - BOND PMT PRINCIPAL | - | - | 160,000 | - | 166,000 |
| 410-533-47150 | WATER - NOTES PAYABLE PRINCIPAL | - | - | 77,830 | - | 81,660 |
| 410-533-47250 | WATER - BOND INTEREST EXP | 83,228 | 170,617 | 165,060 | - | 158,740 |

**EXPENDITURE BUDGET**

| G/L Account | G/L Description | 2021 Actual | 2022 Actual | 2023 Budget w/ Encumbrance | 2023 Act+Enc | Adopted 2024 Budget |
|---|---|---|---|---|---|---|
| 410-533-47270 | WATER - NOTE PAYABLE INTEREST | 34,641 | 32,949 | 32,780 | 26,005 | 28,960 |
| 410-59200 | WATER - DEP EXP BLDGS | 11,543 | 11,543 | - | 8,657 | - |
| 410-59400 | WATER - DEP EXP IMPRVMNTS | 283,027 | 405,636 | - | 306,875 | - |
| 410-59600 | WATER - DEP EXP EQU | 42,302 | 65,989 | - | 47,546 | - |
| **TOTAL WATER EXPENSES BEFORE ENDING RESERVES** | | **1,860,700** | **2,114,683** | **8,372,056** | **3,404,604** | **10,438,750** |
| | **ENDING RESERVES** | | | | | |
| 410-581-49284 | WATER - ENDING RESERVES | - | - | 2,496,390 | - | - |
| **GRAND TOTAL FUND 410 WATER FUND** | | **1,860,700** | **2,114,683** | **10,868,446** | **3,404,604** | **10,438,750** |
| | **FUND 420 SEWER FUND** | | | | | |
| 420-535-41210 | SEWER - OPERATOR SALARY | 123,063 | 232,117 | 300,070 | 186,005 | 430,410 |
| 420-535-41220 | SEWER - MAINT SALARY | 276,067 | 252,860 | 297,270 | 271,674 | 506,800 |
| 420-535-41400 | SEWER - OVERTIME | 16,594 | 20,499 | 36,100 | 20,273 | 90,000 |
| 420-535-42100 | SEWER - FICA | 31,543 | 38,837 | 48,450 | 36,171 | 78,580 |
| 420-535-42200 | SEWER - RETIREMENT | 52,571 | 68,276 | 101,620 | 85,983 | 159,620 |
| 420-535-42300 | SEWER - EMPLOYEE INS | 89,846 | 87,926 | 136,070 | 96,588 | 211,700 |
| 420-535-42400 | SEWER - WORKER COMPENSATION | 8,500 | 11,037 | 13,270 | 8,651 | 12,800 |
| 420-535-42600 | SEWER - UNIFORM EXP | 3,347 | 2,856 | 4,500 | 2,943 | 6,000 |
| 420-535-42610 | SEWER - EMPLOYEE SCREENING | 67 | 402 | 400 | 179 | 550 |
| 420-535-43010 | SEWER - BANK CHARGES | - | - | - | 20 | 100 |
| 420-535-43015 | SEWER - PERMITS | 1,015 | - | 1,100 | 1,000 | 4,000 |
| 420-535-43130 | SEWER - OUTSIDE LABOR & SVC | 16,640 | 26,815 | 43,200 | 32,069 | 43,200 |
| 420-535-43135 | SEWER - OUTSIDE LAB SVC | 10,910 | 25,833 | 30,000 | 24,698 | 30,000 |
| 420-535-43140 | SEWER - ENGINEERING SVC | 13,040 | 35,000 | 10,000 | - | 55,000 |

**EXPENDITURE BUDGET**

| G/L Account | G/L Description | 2021 Actual | 2022 Actual | 2023 Budget w/ Encumbrance | 2023 Act+Enc | Adopted 2024 Budget |
|---|---|---|---|---|---|---|
| 420-535-43400 | SEWER - UTILITY BILLING SVC | 102,120 | 107,610 | 133,070 | 99,803 | 152,290 |
| 420-535-43410 | SEWER - SLUDGE DISPOSAL | 24,500 | 40,315 | 40,000 | 35,635 | 50,000 |
| 420-535-44000 | SEWER - TRAVEL EXP | - | 939 | 2,000 | - | 4,000 |
| 420-535-44100 | SEWER - TELEPHONE EXP | 15,675 | 16,015 | 17,000 | 12,010 | 17,000 |
| 420-535-44300 | SEWER - UTILITIES | 113,641 | 149,217 | 130,000 | 137,100 | 160,000 |
| 420-535-44350 | SEWER - GARBAGE | 998 | 3,088 | 3,500 | 2,173 | 3,500 |
| 420-535-44400 | SEWER - EQU LEASE | 275,986 | 283,527 | 276,100 | 219,085 | 274,800 |
| 420-535-44500 | SEWER -LIABILITY INS | 4,480 | 5,498 | 7,270 | 6,511 | 7,450 |
| 420-535-44510 | SEWER - VEHICLE INS | 2,568 | 2,720 | 2,760 | 2,762 | 3,000 |
| 420-535-44560 | SEWER - PROPERTY INS | 42,636 | 47,903 | 51,940 | 45,908 | 71,590 |
| 420-535-44600 | SEWER - BLDG MAINT & FURNITURE | 1,107 | 1,474 | 3,000 | 9,285 | 5,000 |
| 420-535-44610 | SEWER - VEHHICLE & EQU MAINT | 12,157 | 54,174 | 28,503 | 25,088 | 35,000 |
| 420-535-44620 | SEWER - SYSTEM MAINT & REPAIRS | 98,610 | 471,272 | 348,454 | 366,215 | 600,000 |
| 420-535-44920 | SEWER - MISCELLANEOUS EXP | 1,234 | 1,664 | 3,000 | 1,747 | 3,000 |
| 420-535-44960 | SEWER - LEGAL ADVERTISING | 2,017 | - | - | 8 | - |
| 420-535-45100 | SEWER - OFFICE SUPPLIES | 1,568 | 7,893 | 7,000 | 13,060 | 17,100 |
| 420-535-45200 | SEWER - OPERATING SUPPLIES | 184,935 | 212,136 | 405,223 | 348,611 | 400,000 |
| 420-535-45210 | SEWER - GAS & OIL | 52,241 | 54,167 | 56,000 | 22,458 | 40,000 |
| 420-535-45220 | SEWER - LAB SUPPLIES | - | 330 | 1,000 | 793 | 1,500 |
| 420-535-45410 | SEWER - MEMBERSHIP FEES | 280 | 380 | 300 | 297 | 400 |
| 420-535-45500 | SEWER - TRAINING | 1,173 | 2,815 | 5,000 | 5,500 | 10,000 |
| 420-535-46300 | SEWER - INFRASTRUCTURE IMPVMNTS | - | - | 4,875,963 | - | 2,479,000 |
| 420-535-46400 | SEWER - EQU MINOR<$10,000 | - | - | 9,320 | 9,320 | 7,000 |
| 420-535-46410 | SEWER - EQU MAJOR>$10,000 | - | - | 665,000 | 38,732 | 273,000 |
| 420-535-47010 | SEWER - LOSS ON SALE OF ASSET | - | - | - | - | - |

**EXPENDITURE BUDGET**

| G/L Account | G/L Description | 2021 Actual | 2022 Actual | 2023 Budget w/ Encumbrance | 2023 Act+Enc | Adopted 2024 Budget |
|---|---|---|---|---|---|---|
| 420-535-47020 | SEWER - BAD DEBT EXP | 3,110 | 6,280 | 3,200 | - | 7,000 |
| 420-535-47100 | SEWER - PRINCIPAL BOND PYMT | - | - | 8,000 | - | 8,000 |
| 420-535-47150 | SEWER - PRINCIPAL NOTE PYMT | 106,589 | - | 63,870 | - | 66,560 |
| 420-535-47250 | SEWER - BOND INTEREST EXPENSE | 8,149 | 88,239 | 129,060 | 141,690 | 394,960 |
| 420-535-47270 | SEWER - NOTE PAYABLE INTEREST | 22,164 | 27,149 | 25,720 | 19,704 | 23,040 |
| 420-59200 | SEWER - DEP EXP BLDGS | 6,591 | 6,591 | - | 4,943 | - |
| 420-59400 | SEWER - DEP EXP INFRASTRUCTURE | 364,880 | 456,403 | - | 372,907 | - |
| 420-59600 | SEWER - DEP EXP EQU | 78,866 | 70,452 | - | 62,423 | - |
| **TOTAL SEWER EXPENSES BEFORE ENDING RESERVES** | | **2,171,478** | **2,920,709** | **8,323,303** | **2,770,022** | **6,742,950** |
| | **ENDING RESERVES** | | | | | |
| 420-581-49284 | SEWER - ENDING RESERVES | - | - | 10,768,860 | - | - |
| **GRAND TOTAL FUND 420 SEWER FUND** | | **2,171,478** | **2,920,709** | **19,092,163** | **2,770,022** | **6,742,950** |
| **TOTAL EXPENDITURES w/o RESERVES & TRANSFERS** | | **8,666,002** | **11,193,087** | **26,707,981** | **11,394,002** | **27,943,240** |
| | TOTAL RESERVES | - | - | 25,948,560 | - | 21,500,000 |
| | TOTAL INTER-FUND TRANSFERS | 822,150 | 275,940 | - | - | - |
| **GRAND TOTAL EXPENDITURES** | | **9,488,152** | **11,469,027** | **52,656,541** | **11,394,002** | **49,443,240** |