

| CODE                               | DESCRIPTION                    | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/31/2023 |
|------------------------------------|--------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| 101-4001-32000                     | AD VALOREM TAXES-CURRENT       | (2,093,938)          | (2,259,259)          | (2,285,954)          | (2,566,014)          | (2,492,141)           | 2,812,792             |
| 101-4001-32020                     | AD VALOREM TAXES-DELINQUENT    | (25,366)             | (5,616)              | (40,038)             | (25,000)             | -                     | 25,000                |
| 101-4001-32040                     | PENALTY AND INTEREST-TAXES     | (1,555)              | (1,395)              | (1,393)              | (1,500)              | (194)                 | 1,250                 |
| 101-4001-32100                     | AD VALOREM TAXES - FIRE RELIEF | -                    | -                    | -                    | -                    | -                     | -                     |
| 101-4001-32120                     | TAXES DELINQ. - FIRE RELIEF    | -                    | -                    | -                    | -                    | -                     | -                     |
| 101-4001-32180                     | FORFEIT TAX SALE PROCEEDS      | -                    | (17,176)             | (28,905)             | (1,000)              | -                     | -                     |
| <b>TOTAL TAXES AND ASSESSMENTS</b> |                                | <b>2,120,859</b>     | <b>2,283,446</b>     | <b>2,356,290</b>     | <b>2,593,514</b>     | <b>2,492,335</b>      | <b>2,839,042</b>      |
| 101-4002-32300                     | TEMPORARY NON-INTOX. ON-SALE   | -                    | -                    | -                    | -                    | -                     | Deactivate            |
| <b>TOTAL LICENSES AND PERMITS</b>  |                                |                      |                      |                      |                      |                       |                       |
| 101-4004-39100                     | LOCAL GOVERNMENT AID           | (891,888)            | (973,987)            | (1,022,826)          | (1,039,016)          | (520,919)             | 1,065,329             |
| <b>TOTAL LOCAL GOVERNMENT AID</b>  |                                | <b>891,888</b>       | <b>973,987</b>       | <b>1,022,826</b>     | <b>1,039,016</b>     | <b>520,919</b>        | <b>1,065,329</b>      |
| 101-4006-39460                     | CONTRIBUTIONS AND DONATIONS    | (2,125)              | -                    | (1,450)              | -                    | (210)                 | -                     |
| 101-4006-39470                     | TRANSFERS OTHER FUNDS/ CIP     | -                    | -                    | (33,500)             | (531,600)            | -                     | 1,075,400             |
| 101-4006-39480                     | PAYMENT IN LIEU OF TAXES       | (52,500)             | (13,125)             | -                    | -                    | -                     | -                     |
| 101-4006-39490                     | CONTR FROM OTHER FUNDS/ LIQUOR | -                    | -                    | -                    | (35,872)             | -                     | -                     |
| 101-4006-39500                     | INTEREST INCOME                | (28,195)             | (21,949)             | 41,982               | (7,500)              | -                     | 5,000                 |
| 101-4006-39510                     | TRANSFER IN - OTHER            | -                    | -                    | -                    | -                    | -                     | -                     |
| 101-4006-39600                     | MISCELLANEOUS INCOME           | (4,275)              | (9,271)              | (13,436)             | (12,166)             | (12,699)              | 1,000                 |
| 101-4006-39630                     | EXCISE TAX REBATE              | -                    | -                    | -                    | -                    | -                     | -                     |
| 101-4006-39650                     | MISC. REFUNDS AND REIMBURSE.   | (1,176)              | (783)                | (71)                 | -                    | -                     | -                     |
| <b>TOTAL OTHER INCOME</b>          |                                | <b>88,271</b>        | <b>45,129</b>        | <b>6,474</b>         | <b>587,138</b>       | <b>12,909</b>         | <b>1,081,400</b>      |
| <b>TOTAL GENERAL REVENUES</b>      |                                | <b>3,101,018</b>     | <b>3,302,561</b>     | <b>3,385,590</b>     | <b>4,219,668</b>     | <b>3,026,163</b>      | <b>4,985,771</b>      |

101-4006-39600 The majority of this income is generated from pool fills provided by the Fire Department. Pool fill revenue will be reflected in the Fire Department budget for 2023.

| CODE            | DESCRIPTION                      | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|-----------------|----------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 101-4002-32390  | CABLE FRANCHISE FEE              | (48,745)             | (36,469)             | (37,048)             | (30,000)             | (8,889)               | 25,000               |
| 101-4010-XXXXX  | LODGING TAX                      |                      |                      |                      |                      | -                     | 35,000               |
| 101-4010-XXXXX  | CAPITAL ONE REBATE               |                      |                      |                      |                      | -                     | 1,000                |
|                 | <b>TOTAL REVENUE</b>             | <b>48,745</b>        | <b>36,469</b>        | <b>37,048</b>        | <b>30,000</b>        | <b>8,889</b>          | <b>61,000</b>        |
| 101-4010-10200  | MAYOR AND COUNCIL-SALARIES       | 15,965               | 16,185               | 15,965               | 15,965               | 15,132                | 15,965               |
| 101-4010-10910  | PERA                             | 180                  | 187                  | -                    | -                    | -                     | -                    |
| 101-4010-10920  | FICA                             | 998                  | 1,036                | 1,221                | 1,410                | 1,174                 | 1,221                |
|                 | <b>TOTAL PERSONNEL</b>           | <b>17,143</b>        | <b>17,408</b>        | <b>17,187</b>        | <b>17,375</b>        | <b>16,306</b>         | <b>17,186</b>        |
| 101-4010-11010  | COMMUNITY PROMOTION              | -                    | -                    | -                    | -                    | 400                   | 400                  |
| 101-4010-11020  | PRINTING AND PUBLISHING          | 41                   | -                    | 73                   | 100                  | 129                   | 100                  |
| 101-4010-11200  | POSTAGE                          | 416                  | 501                  | 184                  | 100                  | -                     | 100                  |
| 101-4010-11540  | MAINTENANCE AND REPAIR           | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4010-11580  | MEMBERSHIP AND SUBSCRIPTIONS     | 12,242               | 13,333               | 9,931                | 16,500               | 21,968                | 21,803               |
| 101-4010-11600  | BOOKS AND REFERENCE MATERIAL     | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4010-11620  | OTHER CHARGES                    | 385                  | -                    | 102                  | 150                  | -                     | 150                  |
| 101-4010-11880  | TRAVEL - MILEAGE, PARKING, ETC   | 530                  | -                    | -                    | 300                  | -                     | 300                  |
| 101-4010-11890  | CONFERENCE,SCHOOL,TRAINING FEE   | 495                  | 70                   | 175                  | 800                  | -                     | 800                  |
| 101-4010-11900  | LODGING, MEALS AND PER DIEM      | 6                    | -                    | -                    | 600                  | 388                   | 274                  |
|                 | <b>TOTAL SERVICES</b>            | <b>14,114</b>        | <b>13,904</b>        | <b>10,465</b>        | <b>18,550</b>        | <b>22,886</b>         | <b>23,927</b>        |
| 101-4010-13400  | GENERAL SUPPLIES                 | 173                  | 41                   | 100                  | 125                  | 122                   | 125                  |
| 101-4010-13450  | PRINTED FORMS AND SUPPLIES       | -                    | -                    | 35                   | -                    | -                     | -                    |
| 101-4010-13500  | WELLNESS PROGRAM INCENTIVES      | -                    | -                    | -                    | -                    | -                     | 1,000                |
| 101-4010-13580  | OFFICE SUPPLIES                  | -                    | -                    | -                    | -                    | -                     | -                    |
|                 | <b>TOTAL SUPPLIES</b>            | <b>173</b>           | <b>41</b>            | <b>135</b>           | <b>125</b>           | <b>122</b>            | <b>1,125</b>         |
|                 | <b>TOTAL CAPITAL OUTLAY</b>      | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| 101-4010--XXXXX | LODGING TAX TRANSFER OUT         |                      |                      |                      |                      |                       | 33,250               |
|                 | <b>TOTAL TRANSFERS</b>           | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>33,250</b>        |
|                 | <b>TOTAL OTHER</b>               | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
|                 | <b>TOTAL DEPARTMENT EXPENSES</b> | <b>31,430</b>        | <b>31,353</b>        | <b>27,787</b>        | <b>36,050</b>        | <b>39,314</b>         | <b>75,488</b>        |
|                 | <b>NET DEPARTMENT</b>            | <b>17,316</b>        | <b>5,116</b>         | <b>9,262</b>         | <b>(6,050)</b>       | <b>(30,426)</b>       | <b>(14,488)</b>      |

101-4010-11580 This code includes the following memberships and subscriptions:

|                                    |               |
|------------------------------------|---------------|
| OnBoard Agenda Management Software | 4,500         |
| Initiative Foundation Contribution | 2,870         |
| Coalition of Greater MN Cities     | 8,295         |
| League of MN Cities                | 6,138         |
| <b>Total</b>                       | <b>21,803</b> |

101-4010-11010 Promotion of the City through participation in the annual Chamber of Commerce golf tournament.

101-4010-13500 Staff participates in the NFP wellness program; using the Capital One rewards from credit card use provides a source of funds to purchase incentives for participation.

Change revenue codes to 4020

Division: GENERAL GOVERNMENT  
 Departement Name: ADMINISTRATION

| CODE                             | DESCRIPTION                     | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|----------------------------------|---------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 101-4002-32380                   | CIGARETTE LICENSES              | (1,100)              | (1,200)              | (1,300)              | (1,000)              | (1,650)               | 500                  |
| 101-4002-32420                   | MISC. PERMITS AND LICENSES      | (220)                | (215)                | (766)                | (750)                | (485)                 | 650                  |
| 101-4002-32460                   | CLUB LIQUOR LICENSE             | (700)                | -                    | (1,184)              | -                    | (100)                 | 100                  |
| 101-4002-32500                   | LIQUOR ON-SALE LICENSE          | (17,775)             | (12,842)             | (26,500)             | (15,000)             | (21,467)              | 15,000               |
| 101-4002-32520                   | NON-INTOXICATING OFF-SALE       | (300)                | (500)                | (200)                | (400)                | (800)                 | 400                  |
| 101-4002-32540                   | NON-INTOXICATING ON-SALE        | (300)                | (200)                | -                    | -                    | -                     | -                    |
| 101-4002-32550                   | SET-UP LICENSE                  | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4002-32560                   | REFUSE HAULERS LICENSE          | (600)                | (625)                | 7,650                | (1,250)              | (9,650)               | 1,250                |
| 101-4002-32570                   | RECYCLING FACILITY LICENSE      | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4002-32580                   | PEDDLERS LICENSE                | (800)                | (900)                | (850)                | (800)                | (150)                 | 400                  |
| 101-4005-34100                   | CHARGES FOR CURRENT SERVICES    | (3)                  | (8)                  | (9)                  | (20)                 | (35)                  | 30                   |
| 101-4005-34540                   | VACANCY NOTIFICATION FEE        | (25)                 | (25)                 | (25)                 | (25)                 | (25)                  | -                    |
| <b>TOTAL REVENUE</b>             |                                 | <b>21,823</b>        | <b>16,515</b>        | <b>23,184</b>        | <b>19,245</b>        | <b>34,362</b>         | <b>18,330</b>        |
| 101-4020-10100                   | ADMINISTRATION - REG. HRS.      | 147,943              | 166,701              | 152,854              | 191,879              | 168,038               | 190,972              |
| 101-4020-10110                   | ADMINISTRATION - VACATION       | 9,957                | 16,131               | 25,232               | -                    | 6,049                 | -                    |
| 101-4020-10120                   | ADMINISTRATION - SICK PAY       | 3,214                | 3,089                | 2,668                | -                    | 4,572                 | -                    |
| 101-4020-10130                   | ADMINISTRATION - HOLIDAY        | 3,517                | 4,298                | 3,862                | -                    | 3,570                 | -                    |
| 101-4020-10200                   | PART-TIME OFFICE CLERICAL       | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4020-10300                   | OVERTIME                        | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4020-10910                   | ADMINISTRATION - PERA           | 12,823               | 13,716               | 11,891               | 14,391               | 13,860                | 14,323               |
| 101-4020-10920                   | ADMINISTRATION - FICA           | 12,172               | 13,163               | 13,735               | 14,679               | 13,003                | 14,609               |
| 101-4020-10930                   | ADMINISTRATION - MEDICAL INS.   | 35,448               | 34,741               | 34,114               | 41,144               | 41,143                | 40,191               |
| 101-4020-10940                   | ADMINISTRATION - LIFE INS.      | 307                  | 320                  | 328                  | 340                  | 340                   | 340                  |
| <b>TOTAL PERSONNEL</b>           |                                 | <b>225,381</b>       | <b>252,159</b>       | <b>244,683</b>       | <b>262,433</b>       | <b>250,575</b>        | <b>260,435</b>       |
| 101-4020-11020                   | ADVERTISING, PRINTING & PUBLISH | 766                  | 1,128                | 1,036                | 1,500                | 1,327                 | 1,500                |
| 101-4020-11200                   | TELEPHONE AND POSTAGE           | 1,297                | 1,411                | 2,177                | 3,000                | 2,440                 | 250                  |
| 101-4020-11250                   | CELL PHONE                      | -                    | -                    | -                    | -                    | -                     | 1,150                |
| 101-4020-11400                   | CONTRACTED LABOR                | -                    | -                    | -                    | -                    | 315                   | -                    |
| 101-4020-11410                   | LEGAL SERVICES / CIVIL          | 84                   | -                    | -                    | -                    | 1,890                 | -                    |
| 101-4020-11420                   | ENGINEERING                     | -                    | -                    | 304                  | 300                  | -                     | -                    |
| 101-4020-11430                   | ADMIN. - EXPERT & PROFESSIONAL  | -                    | -                    | -                    | 100                  | 250                   | 100                  |
| 101-4020-11540                   | MAINTENANCE AND REPAIR          | 59                   | -                    | 39                   | 50                   | -                     | -                    |
| 101-4020-11580                   | MEMBERSHIP AND SUBSCRIPTION     | 275                  | 104                  | 326                  | 1,200                | 4,827                 | 1,200                |
| 101-4020-11600                   | BOOKS AND REFERENCE MATERIAL    | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4020-11620                   | OTHER CHARGES                   | -                    | -                    | 535                  | 1,000                | 187                   | 500                  |
| 101-4020-11860                   | TAXES AND LICENSES              | -                    | -                    | -                    | 50                   | 184                   | 70                   |
| 101-4020-11870                   | RECORDING FEES                  | -                    | -                    | -                    | -                    | -                     | 250                  |
| 101-4020-11880                   | TRAVEL - MILEAGE, PARKING, ETC  | 1,029                | 630                  | 245                  | 500                  | -                     | -                    |
| 101-4020-11890                   | CONFER., SCHOOL, TRAINING FEES  | 205                  | 70                   | 674                  | 700                  | 110                   | 700                  |
| 101-4020-11900                   | LODGING, MEALS, AND PER DIEM    | 482                  | 75                   | 399                  | 500                  | -                     | 500                  |
| <b>TOTAL SERVICES</b>            |                                 | <b>4,197</b>         | <b>3,419</b>         | <b>5,733</b>         | <b>8,900</b>         | <b>11,530</b>         | <b>6,220</b>         |
| 101-4020-13200                   | UNIFORM                         | 156                  | 152                  | 194                  | 600                  | 436                   | 600                  |
| 101-4020-13380                   | GASOLINE                        | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4020-13400                   | GENERAL SUPPLIES                | 9,401                | 2,719                | 882                  | 1,500                | 2,761                 | 1,200                |
| 101-4020-13450                   | PRINTED FORMS AND SUPPLIES      | -                    | -                    | 668                  | 300                  | -                     | -                    |
| 101-4020-13580                   | OFFICE SUPPLIES                 | -                    | 142                  | 907                  | 700                  | 1,065                 | 900                  |
| 101-4020-13820                   | SMALL TOOLS AND SUPPLIES        | -                    | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL SUPPLIES</b>            |                                 | <b>9,557</b>         | <b>3,013</b>         | <b>2,651</b>         | <b>3,100</b>         | <b>4,261</b>          | <b>2,700</b>         |
| 101-4020-15020                   | COPIER                          | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4020-15100                   | ADMINISTRATION - MACH & EQUIP   | 13,343               | (49)                 | -                    | 2,800                | -                     | -                    |
| <b>TOTAL CAPITAL OUTLAY</b>      |                                 | <b>13,343</b>        | <b>(49)</b>          | <b>-</b>             | <b>2,800</b>         | <b>-</b>              | <b>-</b>             |
| <b>TOTAL TRANSFERS</b>           |                                 | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| <b>TOTAL OTHER</b>               |                                 | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| <b>TOTAL DEPARTMENT EXPENSES</b> |                                 | <b>252,478</b>       | <b>258,542</b>       | <b>253,067</b>       | <b>277,233</b>       | <b>266,366</b>        | <b>269,355</b>       |
| <b>NET DEPARTMENT</b>            |                                 | <b>(230,655)</b>     | <b>(242,027)</b>     | <b>(229,883)</b>     | <b>(257,988)</b>     | <b>(232,004)</b>      | <b>(251,025)</b>     |

101-4005-34100 These are fees collected for notary services.

Change revenue codes to 4020

Division: GENERAL GOVERNMENT  
Department Name: ADMINISTRATION

- 101-4020-11200 Expenses will be split to acknowledge cost of city issued cell phones. Landline costs, currently split between Administration, Finance and Planning/Zoning/EDA will not longer be allocated and will be budgeted in the City Hall budget. The remaining expense for this line item will be postage.
- 101-4020-11410 Expenses will be journaled back to the Attorney budget under "Other Charges".
- 101-4020-11580 Year-end 2021 adjustment to this line item per the audit preparation.
- 101-4020-11870 This is a new line item to more accurately reflect and track recording fees related to the recording of annexation orders, development agreements or other documents related to real property.
- 101-4020-13400 2022 expenses included a laptop for the Administrator.
- 101-4020-13450 Printed forms and supplies will be discontinued and will be combined with Advertising, Printing and Publishing.

| CODE           | DESCRIPTION                    | ACTUAL     | ACTUAL     | ACTUAL     | ADOPTED   | CURRENT    | PROPOSED |
|----------------|--------------------------------|------------|------------|------------|-----------|------------|----------|
|                |                                | 12/31/2019 | 12/31/2020 | 12/31/2021 | 1/31/2022 | 12/31/2022 | 1/1/2023 |
| 101-4005-34200 | ELECTION FILING FEE            | -          | (14)       | -          | (45)      | (10)       | -        |
|                | TOTAL REVENUE                  | -          | 14         | -          | 45        | -          | -        |
| 101-4040-10100 | ELECTIONS REG. HRS.            | -          | -          | -          | -         | -          | -        |
| 101-4040-10200 | ELECTION PART TIME             | -          | 1,893      | -          | 2,700     | 2,577      | -        |
| 101-4040-10300 | ELECTIONS - OVERTIME           | -          | -          | -          | -         | -          | -        |
| 101-4040-10910 | ELECTIONS - PERA               | -          | -          | -          | -         | -          | -        |
| 101-4040-10920 | ELECTIONS - FICA               | -          | -          | -          | -         | -          | -        |
| 101-4040-10930 | ELECTION - MEDICAL INSURANCE   | -          | -          | -          | -         | -          | -        |
|                | TOTAL PERSONNEL                | -          | 1,893      | -          | 2,700     | 2,577      | -        |
| 101-4040-11020 | PRINTING AND PUBLISHING        | -          | -          | -          | -         | 37         | -        |
| 101-4040-11400 | CONTRACTUAL LABOR              | -          | -          | -          | -         | -          | -        |
| 101-4040-11430 | EXPERT & PROFESSIONAL - JUDGES | -          | -          | -          | -         | -          | -        |
| 101-4040-11540 | REPAIRS AND MAINTENANCE        | -          | 671        | -          | 900       | -          | 500      |
| 101-4040-11610 | DATA PROCESS/OFFICE EQUIP R&M  | -          | -          | -          | 2,560     | -          | -        |
| 101-4040-11620 | ELECTION - OTHER CHARGES       | -          | 138        | -          | -         | 58         | -        |
| 101-4040-11880 | ELECTION - TRAVEL              | -          | 189        | -          | 300       | 237        | -        |
| 101-4040-11890 | ELECTION - TRAINING            | -          | -          | -          | -         | -          | -        |
|                | TOTAL SERVICES                 | -          | 999        | -          | 3,760     | 332        | 500      |
| 101-4040-13400 | GENERAL SUPPLIES               | 671        | 315        | -          | 200       | 645        | -        |
| 101-4040-13450 | SUPPLIES                       | -          | -          | -          | -         | -          | -        |
|                | TOTAL SUPPLIES                 | 671        | 315        | -          | 200       | 645        | -        |
| 101-4040-15100 | MACHINERY AND EQUIPMENT        | -          | -          | -          | 11,000    | 1,280      | -        |
|                | TOTAL CAPITAL OUTLAY           | -          | -          | -          | 11,000    | 1,280      | -        |
|                | TOTAL TRANSFERS                |            |            |            |           |            |          |
|                | TOTAL OTHER                    |            |            |            |           |            |          |
|                | TOTAL DEPARTMENT EXPENSES      | 671        | 3,206      | -          | 17,660    | 4,834      | 500      |
|                | NET DEPARTMENT                 | (671)      | (3,192)    | -          | (17,615)  | (4,834)    | (500)    |

101-4040-11540 2023 is a non-election year barring the need for a special election. There will likely be a need to do some minor maintenance on the equipment which we will be billed for.

| CODE           | DESCRIPTION                    | ACTUAL<br>12/31/2013 | ACTUAL<br>12/31/2020 | REVISED<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|----------------|--------------------------------|----------------------|----------------------|-----------------------|----------------------|-----------------------|----------------------|
|                | TOTAL REVENUE                  | -                    | -                    | -                     | -                    | -                     | -                    |
|                | TOTAL PERSONNEL                | -                    | -                    | -                     | -                    | -                     | -                    |
| 101-4053-11020 | ADVERTISING,PRINTING & PUBLISH | -                    | -                    | (19,174)              | 150                  | -                     | -                    |
| 101-4053-11430 | OTHER EXPERT AND PROFESSIONAL  | 17,038               | 19,174               | 40,154                | 21,000               | 1,619                 | 22,000               |
|                | TOTAL SERVICES                 | 17,038               | 19,174               | 20,980                | 21,150               | 1,619                 | 22,000               |
|                | TOTAL SUPPLIES                 | -                    | -                    | -                     | -                    | -                     | -                    |
|                | TOTAL CAPITAL OUTLAY           | -                    | -                    | -                     | -                    | -                     | -                    |
|                | TOTAL TRANSFERS                | -                    | -                    | -                     | -                    | -                     | -                    |
|                | TOTAL OTHER                    | -                    | -                    | -                     | -                    | -                     | -                    |
|                | TOTAL DEPARTMENT EXPENSES      | 17,038               | 19,174               | 20,980                | 21,150               | 1,619                 | 22,000               |
|                | NET DEPARTMENT                 | (17,038)             | (19,174)             | (20,980)              | (21,150)             | (1,619)               | (22,000)             |

101-4053-11430 Mille Lacs and Sherburne Counties provide annual assessment services to the city. Mille Lacs County will bill us in 2023 for services rendered in 2022, so there is an annual journal entry audit adjustment to place the expense in the year that it occurred. The 2023 expense reflects a three (3) percent increase over 2022.

| CODE           | DESCRIPTION                     | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|----------------|---------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 101-4005-34040 | ASSESSMENT SEARCHES             | -                    | (40)                 | (60)                 | (40)                 | -50                   | 40                   |
|                | TOTAL REVENUE                   | -                    | 40                   | 60                   | 40                   | 50                    | 40                   |
| 101-4054-10100 | FINANCE - REGULAR HOURS         | 104,721              | 111,089              | 202,129              | 108,154              | 41,415                | 73,837               |
| 101-4054-10110 | FINANCE - VACATION              | 14,887               | 20,388               | 11,848               | -                    | 8,276                 |                      |
| 101-4054-10120 | FINANCE - SICK PAY              | 1,339                | 4,998                | 1,464                | -                    | 985                   |                      |
| 101-4054-10130 | FINANCE - HOLIDAY               | 2,717                | 3,164                | 2,963                | -                    | 1,418                 |                      |
| 101-4054-10200 | FINANCE PART-TIME               | -                    | -                    | -                    | 6,000                | 4,268                 | 5,000                |
| 101-4054-10300 | OVERTIME                        | -                    | -                    | -                    | -                    | -                     |                      |
| 101-4054-10910 | FINANCE - PERA                  | 9,292                | 10,791               | 9,970                | 8,112                | 3,518                 | 5,538                |
| 101-4054-10920 | FINANCE - FICA                  | 8,397                | 9,973                | 15,135               | 8,274                | 4,226                 | 5,649                |
| 101-4054-10930 | FINANCE - MEDICAL INSURANCE     | 25,402               | 28,185               | 27,777               | 20,381               | 8,785                 | 18,310               |
| 101-4054-10940 | FINANCE - LIFE INSURANCE        | 269                  | 291                  | 311                  | 315                  | 123                   | 179                  |
|                | TOTAL PERSONNEL                 | 167,025              | 188,879              | 271,594              | 151,236              | 73,014                | 108,513              |
| 101-4054-11020 | ADVERTISING,PRINTING & PUBLISH  | 636                  | -                    | -                    | 1,200                | 2,895                 | 1,500                |
| 101-4054-11200 | TELEPHONE AND POSTAGE           | 1,795                | 1,086                | 2,375                | 4,000                | 3,069                 | 1,200                |
| 101-4054-11250 | CELL PHONE                      | -                    | -                    | -                    | -                    | -                     | 1,050                |
| 101-4054-11400 | CONTRACTED LABOR                | -                    | -                    | -                    | -                    | 46,904                | 66,500               |
| 101-4054-11430 | OTHER EXPERT AND PROFESSIONAL   | 10,400               | 13,000               | 11,571               | 12,500               | 25,043                | 17,610               |
| 101-4054-11540 | MAINTENANCE AND REPAIR          | 5,030                | 5,030                | 5,030                | 5,300                | 2,613                 | 3,500                |
| 101-4054-11550 | ANNUAL SOFTWARE MAINTENANCE FEE | -                    | -                    | -                    | -                    | -                     | 15,900               |
| 101-4054-11580 | MEMBERSHIP AND SUBSCRIPTIONS    | 210                  | 340                  | 240                  | 600                  | 5,497                 | 600                  |
| 101-4054-11600 | BOOKS AND REFERENCE MATERIAL    | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4054-11620 | OTHER CHARGES                   | -                    | -                    | (55)                 | 55                   | -                     | -                    |
| 101-4054-11880 | TRAVEL - MILEAGE, PARKING, ETC  | 118                  | -                    | -                    | 300                  | -                     | 300                  |
| 101-4054-11890 | CONFER., SCHOOL, TRAINING FEES  | 210                  | -                    | -                    | 1,000                | 85                    | 750                  |
| 101-4054-11900 | LODGING, MEALS AND PER DIEM     | 136                  | -                    | -                    | 700                  | -                     | 500                  |
|                | TOTAL SERVICES                  | 18,535               | 19,456               | 19,161               | 25,655               | 86,105                | 109,410              |
| 101-4054-13200 | UNIFORMS                        | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4054-13400 | GENERAL SUPPLIES                | 3,554                | 2,071                | 2,234                | 2,250                | 548                   | 4,600                |
| 101-4054-13450 | PRINTED FORMS AND SUPPLIES      | -                    | -                    | 680                  | 50                   | 79                    | -                    |
| 101-4054-13580 | OFFICE SUPPLIES                 | -                    | 43                   | 249                  | 300                  | 634                   | 300                  |
|                | TOTAL SUPPLIES                  | 3,554                | 2,114                | 3,163                | 2,600                | 1,261                 | 4,900                |
| 101-4054-15100 | MACHINERY AND EQUIPMENT         | -                    | -                    | 1,312                | 60,000               | -                     | -                    |
|                | TOTAL CAPITAL OUTLAY            | -                    | -                    | 1,312                | 60,000               | -                     | -                    |
|                | TOTAL TRANSFERS                 | -                    | -                    | -                    | -                    | -                     | -                    |
|                | TOTAL OTHER                     | -                    | -                    | -                    | -                    | -                     | -                    |
|                | TOTAL DEPARTMENT EXPENSES       | 189,115              | 210,449              | 295,230              | 239,491              | 160,379               | 222,823              |
|                | NET DEPARTMENT                  | (189,115)            | (210,409)            | (295,170)            | (239,451)            | (160,329)             | (222,783)            |

101-4054-10100 Personnel hours account for 50 percent of one accountant and 75 percent of the second accountant. The remaining salary for these two positions will be accounted for in the Liquor Fund. As of March 2022, the Finance Director position has been vacant.

101-4054-11020 Additional 2022 costs are for the advertisement of the Finance Director position with Zip Recruiter and Indeed.

101-4054-11200 As with the Administration budget, cell phone expenses will be tracked separately. Landline expenses will accrue to the City Hall budget. Postage will be the remaining expense in this line item.

101-4054-11400 Contracted labor expenses include the following:

|                                   |        |
|-----------------------------------|--------|
| Abdo, monthly financial advice    | 30,000 |
| Abdo, audit preparation           | 35,000 |
| Van Iwaareden, actuarial services | 1,500  |
| Total                             | 66,500 |

101-4054-11430 Expert and professional services, this is the prorated cost for the audit. The 2022 expenses need to be further pro-rated and journaled to the Airport, Liquor, and Wastewater funds, so this amount will change.

- 101-4054-11580 2022 expenses include two software maintenance payments to Civic Systems. They may be better coded to the capital expense. The 2023 software maintenance expense will absorb these costs going forward.
- 101-4054-11340 2023 expenses include a laptop and two (2) monitors for the yet to be filled Accountant position. It is hoped to start a candidate after the start of the new year.
- 101-4054-13450 Printed forms and supplies will be discontinued and will be combined with Advertising, Printing and Publishing.
- 101-4054-13580 2022 expenses included a large supply of envelopes which will be used over several years, reducing expenses in the future.



| CODE                      | DESCRIPTION                   | ACTUAL     | ACTUAL     | ACTUAL     | ADOPTED   | CURRENT    | PROPOSED |
|---------------------------|-------------------------------|------------|------------|------------|-----------|------------|----------|
|                           |                               | 12/31/2019 | 12/31/2020 | 12/31/2021 | 1/31/2022 | 12/31/2022 | 1/1/2023 |
| TOTAL REVENUE             |                               | -          | -          | -          | -         | -          | -        |
| TOTAL PERSONNEL           |                               | -          | -          | -          | -         | -          | -        |
| 101-4060-11410            | LEGAL SERVICES / CIVIL        | 19,268     | 21,602     | 20,363     | 23,760    | 22,076     | 23,760   |
| 101-4060-11420            | LEGAL SERVICES / CRIMINAL     | 40,225     | 44,265     | 46,730     | 48,240    | 44,611     | 48,240   |
| 101-4060-11430            | OTHER EXPERT AND PROFESSIONAL | 4,207      | -          | 3,596      | -         | -          | -        |
| 101-4060-11620            | OTHER CHARGES                 | -          | -          | -          | 12,000    | 665        | 12,000   |
| TOTAL SERVICES            |                               | 63,700     | 65,866     | 70,689     | 84,000    | 67,352     | 84,000   |
| TOTAL SUPPLIES            |                               | -          | -          | -          | -         | -          | -        |
| TOTAL CAPITAL OUTLAY      |                               | -          | -          | -          | -         | -          | -        |
| TOTAL TRANSFERS           |                               | -          | -          | -          | -         | -          | -        |
| TOTAL OTHERS              |                               | -          | -          | -          | -         | -          | -        |
| TOTAL DEPARTMENT EXPENSES |                               | 63,700     | 65,866     | 70,689     | 84,000    | 67,352     | 84,000   |
| NET DEPARTMENT            |                               | (63,700)   | (65,866)   | (70,689)   | (84,000)  | (67,352)   | (84,000) |

Legal services are provided by the firm of Toven & Associates. Damien Toven, Principle, has been the City Attorney since his employment with the firm Dove, Fretland & VanValkenburg. That firm was selected via Request for Proposal in 1997 and again in 2005 and 2015. A two-year agreement was executed with Toven & Associates which will hold expenses for 2022 and 2023. The budget contains the base contract plus additional expenses for special projects, land sales, development issues and out-of-pocket reimbursements. Appeals for criminal or civil issues are not included in the base contract and will result in additional, not budgeted expenses.

| CODE                             | DESCRIPTION                    | ACTUAL     | ACTUAL     | ACTUAL     | ADOPTED   | CURRENT    | PROPOSED  |
|----------------------------------|--------------------------------|------------|------------|------------|-----------|------------|-----------|
|                                  |                                | 12/31/2019 | 12/31/2020 | 12/31/2021 | 1/31/2022 | 12/31/2022 | 1/1/2023  |
| <b>TOTAL REVENUE</b>             |                                | -          | -          | -          | -         | -          | -         |
| 101-4080-10100                   | TECHNOLOGY - REGULAR HOURS     | -          | -          | -          | 58,282    | 52,972     | 62,629    |
| 101-4080-10110                   | TECHNOLOGY - VACATION          | -          | -          | -          | -         | 827        | -         |
| 101-4080-10120                   | TECHNOLOGY - SICK PAY          | -          | -          | -          | -         | -          | -         |
| 101-4080-10130                   | TECHNOLOGY- HOLIDAY            | -          | -          | -          | -         | -          | -         |
| 101-4080-10200                   | TECHNOLOGY PART-TIME           | -          | -          | -          | -         | -          | -         |
| 101-4080-10300                   | OVERTIME                       | -          | -          | -          | -         | -          | -         |
| 101-4080-10910                   | TECHNOLOGY - PERA              | -          | -          | -          | 4,371     | 4,035      | 4,697     |
| 101-4080-10920                   | TECHNOLOGY - FICA              | -          | -          | -          | 4,459     | 4,103      | 4,791     |
| 101-4080-10930                   | TECHNOLOGY - MEDICAL INSURANCE | -          | -          | -          | 21,244    | 8,734      | 20,518    |
| 101-4080-10940                   | TECHNOLOGY - LIFE INSURANCE    | -          | -          | -          | 145       | 134        | 146       |
| <b>TOTAL PERSONNEL</b>           |                                | -          | -          | -          | 88,501    | 70,803     | 92,781    |
| 101-4080-11200                   | INTERNET PHONE LINE CHARGES    | -          | -          | -          | 540       | 455        | -         |
| 101-4080-11250                   | CELL PHONE                     | -          | -          | -          | -         | -          | 540       |
| 101-4080-11430                   | EXPERT AND PROFESSIONAL        | -          | -          | -          | -         | -          | -         |
| 101-4080-11540                   | MAINTENANCE AND REPAIR         | -          | -          | -          | 1,300     | 930        | 1,300     |
| 101-4080-11580                   | MEMBERSHIP AND SUBSCRIPTIONS   | -          | -          | -          | 9,500     | 3,603      | 4,500     |
| 101-4080-11620                   | OTHER CHARGES                  | -          | -          | -          | -         | -          | -         |
| <b>TOTAL SERVICES</b>            |                                | -          | -          | -          | 11,340    | 4,988      | 6,340     |
| 101-4080-13400                   | GENERAL SUPPLIES               | 293        | 2,218      | 56         | 500       | 2,311      | 1,000     |
| <b>TOTAL SUPPLIES</b>            |                                | 293        | 2,218      | 56         | 500       | 2,311      | 1,000     |
| 101-4080-15020                   | IMPROVEMENTS                   | -          | -          | -          | -         | -          | 10,000    |
| 101-4080-15100                   | MACHINERY AND EQUIPMENT        | -          | -          | -          | -         | -          | 38,000    |
| <b>TOTAL CAPITAL OUTLAY</b>      |                                | -          | -          | -          | -         | -          | 48,000    |
| <b>TOTAL TRANSFERS</b>           |                                | -          | -          | -          | -         | -          | -         |
| <b>TOTAL OTHER</b>               |                                | -          | -          | -          | -         | -          | -         |
| <b>TOTAL DEPARTMENT EXPENSES</b> |                                | 293        | 2,218      | 56         | 100,341   | 78,102     | 148,121   |
| <b>NET DEPARTMENT</b>            |                                | (293)      | (2,218)    | (56)       | (100,341) | (78,102)   | (148,121) |

- 101-4080-11580 Memberships and subscriptions included the OnBoard agenda preparation software and other license subscriptions. OnBoard has been moved to the Mayor-Council budget. This will include 30 user licenses for Microsoft and other license fees as they arise.
- 101-4080-13400 2022 expenses include a laptop for the Technology Services Manager which was not anticipated when developing the 2022 budget. 2023 expenses should be for parts and equipment to perform network and other repairs.
- 101-4080-15020 Improvement costs for 2023 include a new website. Hosting costs will be included in 2023, but will be future expenses.
- 101-4080-15100 Capital expenses for 2023 includes replacing the phone system city-wide and a new firewall for City Hall.

| CODE           | DESCRIPTION                      | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|----------------|----------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 101-4002-32340 | BUILDING PERMITS                 | (79,830)             | (60,154)             | (98,732)             | (65,000)             | (123,520)             | 65,000               |
| 101-4002-32350 | PLAN CHECK FEES                  | (43,260)             | (31,874)             | (40,609)             | (30,000)             | (42,358)              | 30,000               |
| 101-4002-32360 | BUILDING PERMIT SURCHARGE        | (5,901)              | (2,526)              | (6,772)              | (3,000)              | (5,357)               | 3,000                |
| 101-4002-32600 | PLUMBING PERMIT                  | (2,113)              | (1,630)              | (1,800)              | (1,500)              | (1,810)               | 1,500                |
| 101-4002-32620 | PLUMBING PERMIT SURCHARGE        | (25)                 | (21)                 | (19)                 | (25)                 | (20)                  | 25                   |
|                | <b>TOTAL REVENUE</b>             | <b>131,130</b>       | <b>96,205</b>        | <b>147,932</b>       | <b>99,525</b>        | <b>173,066</b>        | <b>99,525</b>        |
|                | Fringe Benefits                  |                      |                      |                      |                      |                       |                      |
|                | <b>TOTAL PERSONNEL</b>           | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| 101-4091-11020 | PRINTING AND PUBLISHING          | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4091-11200 | TELEPHONE AND POSTAGE            | 231                  | 295                  | -                    | 50                   | 96                    | 50                   |
| 101-4091-11430 | OTHER EXPERT AND PROFESSIONAL    | 25,858               | 40,664               | 28,310               | 45,000               | 49,328                | 45,000               |
| 101-4091-11580 | MEMBERSHIP AND SUBSCRIPTIONS     | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4091-11600 | BOOKS AND REFERENCE MATERIALS    | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4091-11620 | OTHER CHARGES                    | -                    | -                    | -                    | -                    | -                     | -                    |
|                | <b>TOTAL SERVICES</b>            | <b>26,089</b>        | <b>40,959</b>        | <b>28,310</b>        | <b>45,050</b>        | <b>49,424</b>         | <b>45,050</b>        |
| 101-4091-13400 | GENERAL SUPPLIES                 | -                    | -                    | -                    | 100                  | -                     | -                    |
| 101-4091-13450 | PRINTED FORMS AND SUPPLIES       | -                    | -                    | -                    | 100                  | -                     | -                    |
| 101-4091-13580 | OFFICE SUPPLIES                  | -                    | -                    | 8                    | -                    | 9                     | -                    |
|                | <b>TOTAL SUPPLIES</b>            | <b>-</b>             | <b>-</b>             | <b>8</b>             | <b>200</b>           | <b>9</b>              | <b>-</b>             |
|                | <b>TOTAL CAPITAL OUTLAY</b>      | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
|                | <b>TOTAL TRANSFERS</b>           | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| 101-4091-18100 | REMIT COLLECTIONS/OTHER AGENCY   | 5,698                | 2,352                | 5,949                | 5,300                | 2,661                 | 5,300                |
| 101-4091-18200 | REFUNDS/REIMBURSEMENTS           | -                    | -                    | -                    | -                    | -                     | -                    |
|                | <b>TOTAL OTHER</b>               | <b>5,698</b>         | <b>2,352</b>         | <b>5,949</b>         | <b>5,300</b>         | <b>2,661</b>          | <b>5,300</b>         |
|                | <b>TOTAL DEPARTMENT EXPENSES</b> | <b>31,787</b>        | <b>43,311</b>        | <b>34,266</b>        | <b>50,550</b>        | <b>52,094</b>         | <b>50,350</b>        |
|                | <b>NET DEPARTMENT</b>            | <b>99,343</b>        | <b>52,895</b>        | <b>113,666</b>       | <b>48,975</b>        | <b>120,972</b>        | <b>49,175</b>        |

- 101-4002-32340 Permit revenues are up in 2022 due to significant permits being pulled to repair hail damage. Large projects are anticipated for 2023, but revenues are estimated conservatively.
  - 101-4091-11430 Expenses associated with the inspection service contract with Metro West. Metro West is paid 32% of the building permit fee once the final inspection is completed. On projects with a value of over \$1,000,000, the city pays 20% of the permit fee. Expenses increase or decrease depending on the number and amount of permits issued and when they are completed; permits can be applied for in one year but a final inspection not completed until a subsequent year.
  - 101-4091-10810 The City collects and returns to the State 96% of the building and plumbing permit surcharges collected. The remaining 4% should be transferred into the City's general fund.
- The additional revenue over expenses can be used to offset expenses for planning and zoning staff.

| CODE           | DESCRIPTION                          | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|----------------|--------------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 101-4002-32400 | FENCE PERMITS                        | (200)                | (300)                | (2,997)              | (250)                | (400)                 | 250                  |
| 101-4005-34520 | PLANNING COMMISSION FEES             | (2,650)              | (5,425)              | (2,325)              | (3,500)              | (5,980)               | 3,500                |
| 101-4092-XXXXX | ELECTRIC REIMBURSEMENT FOR COMM SIGN |                      |                      |                      |                      | -                     |                      |
| 101-4092-XXXXX | RECOVERED COSTS FOR ABATEMENTS       |                      |                      |                      |                      | -                     |                      |
|                | <b>TOTAL REVENUE</b>                 | <b>2,850</b>         | <b>5,725</b>         | <b>5,322</b>         | <b>3,750</b>         | <b>6,380</b>          | <b>3,750</b>         |
| 101-4092-10100 | ZONING - REGULAR HOURS               | 41,738               | 47,163               | 54,373               | 65,531               | 45,527                | 70,003               |
| 101-4092-10110 | ANNUAL LEAVE                         | 2,286                | 3,031                | 5,366                | -                    | 3,149                 |                      |
| 101-4092-10120 | PLANNING & ZONING - SICK PAY         | 1,598                | 1,664                | 834                  | -                    | 532                   |                      |
| 101-4092-10130 | ZONING - HOLIDAY                     | 2,185                | 2,566                | 986                  | -                    | 892                   |                      |
| 101-4092-10200 | SECRETARIAL - PART TIME              | -                    | -                    | -                    | -                    | 3,881                 |                      |
| 101-4092-10800 | PLANNING INTERN                      | -                    | -                    | 3,330                | 3,000                | -                     | 4,000                |
| 101-4092-10910 | PERA - ZONING                        | 3,562                | 4,194                | 4,552                | 4,915                | 3,725                 | 5,250                |
| 101-4092-10920 | FICA - ZONING                        | 3,317                | 4,036                | 4,965                | 5,013                | 4,084                 | 5,355                |
| 101-4092-10930 | MEDICAL INSURANCE - ZONING           | 11,777               | 11,618               | 14,272               | 15,922               | 7,867                 | 15,164               |
| 101-4092-10940 | LIFE INSURANCE                       | 126                  | 131                  | 136                  | 135                  | 114                   | 135                  |
|                | <b>TOTAL PERSONNEL</b>               | <b>66,590</b>        | <b>74,402</b>        | <b>88,814</b>        | <b>94,516</b>        | <b>69,772</b>         | <b>99,907</b>        |
| 101-4092-11010 | COMMUNITY PROMOTION                  | 2,038                | 209                  | 3,214                | 2,500                | 307                   | 2,000                |
| 101-4092-11020 | ADVERTISING, PRINTING & PUBLISH      | 449                  | 817                  | 362                  | 700                  | 1,212                 | 800                  |
| 101-4092-11200 | TELEPHONE AND POSTAGE                | 664                  | 827                  | 902                  | 1,500                | 1,251                 | 150                  |
| 101-4092-11250 | CELL PHONE                           | -                    | -                    | -                    | -                    | -                     | 600                  |
| 101-4092-11360 | UTILITY SERVICE                      | 238                  | 861                  | 1,262                | 1,000                | 1,908                 | 1,000                |
| 101-4092-11400 | CONTRACTUAL LABOR                    | -                    | -                    | -                    | -                    | 3,550                 | 1,000                |
| 101-4092-11410 | LEGAL SERVICES                       | 518                  | 168                  | 658                  | 1,500                | 490                   | 1,500                |
| 101-4092-11420 | ENGINEERING                          | 3,798                | 6,492                | 7,648                | 7,500                | 20,077                | 7,500                |
| 101-4092-11430 | OTHER EXPERT AND PROFESSIONAL        | 330                  | 480                  | 430                  | 1,000                | 6,006                 | 1,000                |
| 101-4092-11440 | GIS MAPPING SERVICES                 | -                    | -                    | -                    | -                    | -                     | 3,600                |
| 101-4092-11500 | INSURANCE AND BONDS                  | -                    | -                    | -                    | -                    | 5,742                 | 5,800                |
| 101-4092-11540 | MAINTENANCE AND REPAIRS              | 6,307                | 404                  | 1,175                | 1,500                | 361                   | 1,000                |
| 101-4092-11580 | MEMBERSHIP AND SUBSCRIPTIONS         | -                    | 269                  | 192                  | 950                  | 2,530                 | 950                  |
| 101-4092-11600 | BOOKS AND REFERENCE MATERIALS        | -                    | -                    | -                    | -                    | -                     |                      |
| 101-4092-11620 | OTHER CHARGES - STUDIES              | -                    | -                    | -                    | 1,000                | -                     |                      |
| 101-4092-11860 | TAXES AND LICENSES                   | 703                  | 1,334                | 652                  | 1,000                | 1,326                 | 500                  |
| 101-4092-11870 | RECORDING FEES                       | -                    | -                    | -                    | -                    | -                     | 500                  |
| 101-4092-11880 | TRAVEL - MILEAGE, PARKING, ETC       | 208                  | 21                   | 272                  | 300                  | 150                   | 300                  |
| 101-4092-11890 | CONFER., SCHOOL, TRAINING FEES       | 150                  | 35                   | -                    | 600                  | 639                   | 1,000                |
| 101-4092-11900 | LODGING, MEALS AND PER DIEM          | 213                  | -                    | -                    | 600                  | 330                   | 1,000                |
|                | <b>TOTAL SERVICES</b>                | <b>15,617</b>        | <b>11,917</b>        | <b>16,767</b>        | <b>21,650</b>        | <b>45,879</b>         | <b>30,200</b>        |
| 101-4092-13200 | UNIFORM                              | 156                  | 152                  | 194                  | -                    | -                     |                      |
| 101-4092-13400 | GENERAL SUPPLIES                     | 2,862                | 4,315                | 981                  | 1,000                | 309                   | 1,000                |
| 101-4092-13580 | OFFICE SUPPLIES                      | 154                  | 89                   | 92                   | 150                  | 170                   | 150                  |
|                | <b>TOTAL SUPPLIES</b>                | <b>3,172</b>         | <b>4,556</b>         | <b>1,268</b>         | <b>1,150</b>         | <b>479</b>            | <b>1,150</b>         |
| 101-4092-15020 | STRUCTURES & IMPROVEMENTS            | -                    | -                    | 303,801              | 63,600               | 826,701               | -                    |
| 101-4092-15100 | MACHINERY AND EQUIPMENT              | 20,258               | (3,009)              | -                    | -                    | -                     | -                    |
|                | <b>TOTAL CAPITAL OUTLAY</b>          | <b>20,258</b>        | <b>(3,009)</b>       | <b>303,801</b>       | <b>63,600</b>        | <b>826,701</b>        | <b>-</b>             |
| 101-4092-17900 | TRANSFERS OUT                        | 5,000                | 5,000                | 40,516               | -                    | -                     |                      |
|                | <b>TOTAL TRANSFERS</b>               | <b>5,000</b>         | <b>5,000</b>         | <b>40,516</b>        | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| 101-4092-18200 | REFUNDS OF APPLICATION               | -                    | -                    | -                    | -                    | -                     |                      |
|                | <b>TOTAL OTHER</b>                   | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
|                | <b>TOTAL DEPARTMENT EXPENSES</b>     | <b>110,636</b>       | <b>92,866</b>        | <b>451,165</b>       | <b>180,916</b>       | <b>942,831</b>        | <b>131,257</b>       |
|                | <b>NET DEPARTMENT</b>                | <b>(107,786)</b>     | <b>(87,141)</b>      | <b>(445,843)</b>     | <b>(177,166)</b>     | <b>(936,451)</b>      | <b>(127,507)</b>     |

Revenues include the noted permit and application fees, the reimbursement from the school for the electric for the digital community sign (they pay 50%), and any recovered costs for abatements as a result of a code enforcement action.

101-4092-11250 Landline costs will accrue to the City Hall budget beginning in 2023. Cell phone costs for the Community Development Planner will accrue here.

101-4092-11360 Utility service includes electrical for the car charger and the digital community sign. As the car charger is old, staff will propose its removal in 2023.

- 101-4092-11400 2022 expenses are for abatements as a result from code enforcement actions. The property owners have reimbursed the City for these costs without needing to assess.
- 101-4092-11430 Engineering costs are over budget as a result of the agreement with Butch Drews for the acquisition of property for right of way purposes at the end of 13th Avenue North.
- 101-4092-11440 These services were previously included as a capital expense. Annual services such as this do not qualify for a capital expense.
- 101-4092-11580 Expenses here include MNAPA, APA, GPS 93:45, and in 2022 a final payment to City Grows, the online permitting software, a COVID acquisition that staff has elected to discontinue. New permitting software may be a future expense after more research and preparation has been done.
- 101-4092-11870 Recording fees are a new expense code. As they are different than taxes and licenses, this will make them easier to track.

| CODE           | DESCRIPTION                  | ACTUAL     | ACTUAL     | ACTUAL     | ADOPTED   | CURRENT    | PROPOSED |
|----------------|------------------------------|------------|------------|------------|-----------|------------|----------|
|                |                              | 12/31/2019 | 12/31/2020 | 12/31/2021 | 1/31/2022 | 12/31/2022 | 1/1/2023 |
| 101-4005-34310 | COMMUNITY ROOM RENTAL        | (841)      | -          | -          | (2,000)   | (300)      | 500      |
|                | TOTAL REVENUE                | 841        | -          | -          | 2,000     | 300        | 500      |
| 101-4093-10100 | LIBRARY - REGULAR HOURS      | 1,177      | 620        | (486)      | 2,081     | 919        | -        |
| 101-4093-10110 | VACATION                     | -          | -          | -          | -         | -          | -        |
| 101-4093-10120 | LIBRARY - SICK PAY           | -          | -          | -          | -         | -          | -        |
| 101-4093-10130 | LIBRARY - HOLIDAY            | -          | -          | -          | -         | 16         | -        |
| 101-4093-10160 | CUSTODIAN                    | -          | -          | -          | -         | -          | -        |
| 101-4093-10200 | LIBRARY                      | -          | 97         | -          | -         | -          | -        |
| 101-4093-10300 | OVERTIME                     | -          | -          | -          | -         | -          | -        |
| 101-4093-10800 | TEMPORARY CUSTODIAL          | -          | -          | -          | -         | -          | -        |
| 101-4093-10910 | LIBRARY - PERA               | 92         | 54         | 53         | 156       | 70         | -        |
| 101-4093-10920 | LIBRARY - FICA               | 88         | 52         | 51         | 159       | 61         | -        |
| 101-4093-10930 | LIBRARY - MEDICAL INSURANCE  | 245        | 172        | 193        | 507       | 261        | -        |
|                | TOTAL PERSONNEL              | 1,602      | 994        | (190)      | 2,903     | 1,328      | -        |
| 101-4093-11180 | CLEANING AND WASTE REMOVAL   | -          | -          | -          | -         | -          | -        |
| 101-4093-11200 | TELEPHONE                    | 1,565      | 1,598      | 1,749      | 1,600     | 1,452      | 1,600    |
| 101-4093-11360 | UTILITY SERVICE              | 12,845     | 11,657     | 13,022     | 14,500    | 10,234     | 15,400   |
| 101-4093-11400 | CONTRACTED LABOR             | -          | -          | -          | -         | -          | -        |
| 101-4093-11430 | OTHER EXPERT & PROFESSIONAL  | 10,312     | 6,669      | 10,544     | 6,240     | 5,766      | 6,500    |
| 101-4093-11500 | INSURANCE & BONDS            | 2,428      | 2,530      | 2,413      | 2,900     | 120,658    | 2,900    |
| 101-4093-11540 | MAINTENANCE AND REPAIR       | 8,445      | 3,847      | 5,445      | 7,000     | 2,394      | 5,000    |
| 101-4093-11620 | TRAVEL, MILEAGE              | -          | -          | -          | -         | -          | -        |
| 101-4093-11860 | LICENSES AND TAXES           | -          | -          | -          | -         | 284        | 300      |
| 101-4093-11880 | MILEAGE                      | -          | -          | -          | -         | -          | -        |
|                | TOTAL SERVICES               | 35,595     | 26,301     | 33,173     | 32,240    | 140,787    | 31,700   |
| 101-4093-13400 | GENERAL SUPPLIES             | 975        | 1,369      | 1,396      | 1,500     | 880        | 1,500    |
|                | TOTAL SUPPLIES               | 975        | 1,369      | 1,396      | 1,500     | 880        | 1,500    |
| 101-4093-15020 | STRUCTURES AND OTHER IMPROVE | -          | -          | -          | -         | -          | 17,000   |
| 101-4093-15100 | MACHINERY AND EQUIPMENT      | -          | -          | -          | -         | -          | 6,000    |
|                | TOTAL CAPITAL OUTLAY         | -          | -          | -          | -         | -          | 23,000   |
|                | TOTAL TRANSFERS              | -          | -          | -          | -         | -          | -        |
|                | TOTAL OTHER                  | -          | -          | -          | -         | -          | -        |
|                | TOTAL DEPARTMENT EXPENSES    | 38,172     | 28,664     | 34,378     | 36,643    | 142,995    | 56,200   |
|                | NET DEPARTMENT               | (37,331)   | (28,664)   | (34,378)   | (34,643)  | (142,695)  | (55,700) |

101-4093-11500 This is an error; the bulk of this expense should be journalled to Other, Unallocated.

Capital expenses noted are for repair of the flat roof, painting the eiffis and potential replacement of the residential heaters/air conditioning units.

| CODE                             | DESCRIPTION                    | ACTUAL          | ACTUAL          | ACTUAL          | ADOPTED         | CURRENT         | PROPOSED        |
|----------------------------------|--------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                                  |                                | 12/31/2019      | 12/31/2020      | 12/31/2021      | 1/31/2022       | 12/31/2022      | 1/1/2023        |
| <b>TOTAL REVENUE</b>             |                                | -               | -               | -               | -               | -               | -               |
| 101-4094-10100                   | GEN. GOV'T. BLDGS. - REG. HRS. | 1,704           | 3,280           | 1,475           | 3,754           | 60              | -               |
| 101-4094-10110                   | VACATION                       | -               | -               | -               | -               | -               | -               |
| 101-4094-10120                   | SICK PAY                       | -               | -               | -               | -               | -               | -               |
| 101-4094-10130                   | HOLIDAY PAY                    | -               | -               | -               | -               | -               | -               |
| 101-4094-10160                   | CUSTODIAN                      | -               | -               | -               | -               | -               | -               |
| 101-4094-10200                   | GEN. GOV'T. BLDGS.- PART-TIME  | 92              | 174             | 435             | -               | -               | -               |
| 101-4094-10300                   | OVERTIME PAY                   | -               | -               | -               | -               | -               | -               |
| 101-4094-10910                   | GEN. GOV'T. BLDG. - PERA       | 177             | 255             | 147             | 282             | 5               | -               |
| 101-4094-10920                   | GEN. GOV'T. BLDGS. - FICA      | 173             | 248             | 142             | 287             | 4               | -               |
| 101-4094-10930                   | GEN. GOV'T. BLDG.-MEDICAL INS  | 501             | 523             | 442             | 915             | 17              | -               |
| 101-4094-10940                   | LIFE INSURANCE                 | -               | -               | -               | -               | -               | -               |
| <b>TOTAL PERSONNEL</b>           |                                | <b>2,647</b>    | <b>4,480</b>    | <b>2,641</b>    | <b>5,238</b>    | <b>86</b>       | <b>-</b>        |
| 101-4094-11020                   | ADVERTISING/PUBLICATIONS       | -               | -               | -               | -               | -               | -               |
| 101-4094-11180                   | CLEANING AND WASTE REMOVAL     | -               | -               | -               | -               | -               | -               |
| 101-4094-11200                   | TELEPHONE AND POSTAGE          | -               | -               | -               | -               | -               | 2,600           |
| 101-4094-11360                   | UTILITY SERVICE                | 4,361           | 4,320           | 4,640           | 6,000           | 4,570           | 6,000           |
| 101-4094-11370                   | COPIER LEASE                   | -               | -               | -               | -               | -               | 2,500           |
| 101-4094-11400                   | CONTRACTED LABOR               | -               | -               | -               | -               | -               | -               |
| 101-4094-11430                   | OTHER EXPERT & PROFESSIONAL    | 5,363           | 5,406           | 5,505           | 3,640           | 3,290           | 3,800           |
| 101-4094-11500                   | INSURANCE AND BONDS            | -               | -               | -               | -               | 1,479           | 1,500           |
| 101-4094-11540                   | MAINTENANCE AND REPAIRS        | 6,602           | 11,204          | 9,312           | 6,500           | 3,665           | 5,000           |
| 101-4094-11620                   | OTHER CHARGES                  | -               | -               | -               | -               | -               | -               |
| 101-4094-11860                   | TAXES                          | 1               | -               | -               | -               | -               | -               |
| 101-4094-11880                   | MILEAGE                        | -               | -               | -               | -               | -               | -               |
| <b>TOTAL SERVICES</b>            |                                | <b>16,327</b>   | <b>20,930</b>   | <b>19,457</b>   | <b>16,140</b>   | <b>13,004</b>   | <b>21,400</b>   |
| 101-4094-13200                   | UNIFORMS                       | -               | -               | -               | -               | -               | -               |
| 101-4094-13400                   | GENERAL SUPPLIES               | 971             | 4,070           | 533             | 1,200           | 238             | 1,200           |
| 101-4094-13410                   | COFFEE SUPPLIES - CITY HALL    | -               | -               | 32              | -               | -               | -               |
| 101-4094-13820                   | SMALL TOOLS AND EQUIPMENT      | -               | -               | 325             | -               | -               | -               |
| <b>TOTAL SUPPLIES</b>            |                                | <b>971</b>      | <b>4,070</b>    | <b>890</b>      | <b>1,200</b>    | <b>238</b>      | <b>1,200</b>    |
| 101-4094-15020                   | STRUCTURES & IMPROVEMENTS      | -               | 7,830           | -               | -               | -               | -               |
| 101-4094-15100                   | MACHINERY AND EQUIPMENT        | -               | -               | -               | -               | 3,340           | -               |
| <b>TOTAL CAPITAL OUTLAY</b>      |                                | <b>-</b>        | <b>7,830</b>    | <b>-</b>        | <b>-</b>        | <b>3,340</b>    | <b>-</b>        |
| <b>TOTAL TRANSFERS</b>           |                                | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        |
| <b>TOTAL OTHER</b>               |                                | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        |
| <b>TOTAL DEPARTMENT EXPENSES</b> |                                | <b>19,945</b>   | <b>37,310</b>   | <b>22,988</b>   | <b>22,578</b>   | <b>16,669</b>   | <b>22,600</b>   |
| <b>NET DEPARTMENT</b>            |                                | <b>(19,945)</b> | <b>(37,310)</b> | <b>(22,988)</b> | <b>(22,578)</b> | <b>(16,669)</b> | <b>(22,600)</b> |

101-4094-11200 Telephone will now encompass the land line expenses for City Hall as opposed to allocating them to Administration, Finance, Inspections, Planning & Zoning and Economic Development.

101-4094-11370 Copier costs are currently allocated to Other, Unallocated and will now be moved to this budget.

| CODE           | DESCRIPTION                       | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|----------------|-----------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 101-4110-31000 | Training Reimbursement            |                      |                      |                      |                      | (10,148)              | 10,000               |
| 101-4110-31100 | Event Reimbursement               |                      |                      |                      |                      | -                     | 500                  |
| 101-4110-31200 | REP Stipend                       |                      |                      |                      |                      | -                     | 750                  |
| 101-4110-31250 | Contributions - Public Safety Day |                      |                      |                      |                      | -                     | 2,500                |
| 101-4110-31260 | Contributions - Shop with a Cop   |                      |                      |                      |                      | -                     | 2,500                |
| 101-4110-31270 | Contributions - Safety Education  |                      |                      |                      |                      | -                     | 1,000                |
| 101-4110-31280 | Contributions - Nite to Unite     |                      |                      |                      |                      | -                     | 750                  |
| 101-4110-31290 | Contributions - Canine Unit       |                      |                      |                      |                      | -                     | 500                  |
| 101-4002-32660 | PET LICENSES                      | (210)                | (85)                 | (6,667)              | 300                  | (300)                 | 300                  |
| 101-4110-34300 | Animal Control Fees               |                      |                      |                      |                      | -                     | 500                  |
| 101-4005-34420 | MISC. POLICE REVENUE              | (321)                | (271)                | (623)                | 350                  | (922)                 | 350                  |
| 101-4005-34560 | POLICE REPORTS                    | (4)                  | (7)                  | (6)                  | 25                   | (6)                   | 25                   |
| 101-4004-39160 | POLICE AID                        | (109,914)            | (113,412)            | (110,311)            | 113,410              | -                     | 110,000              |
| 101-4006-39660 | YOUTH SERVICES OFFICER/SCHOOL     | (116,010)            | (121,024)            | (130,069)            | 124,000              | 977                   | 125,000              |
| 101-4003-32700 | COURT FINES                       | (31,882)             | (21,515)             | (23,356)             | 28,500               | (19,990)              | 27,000               |
|                | <b>TOTAL REVENUE</b>              | <b>258,340</b>       | <b>256,314</b>       | <b>271,031</b>       | <b>266,585</b>       | <b>30,390</b>         | <b>281,675</b>       |
| 101-4110-10100 | POLICE REG EMPLOYEE HOURS         | 686,537              | 721,977              | 768,526              | 914,573              | 740,238               | 944,368              |
| 101-4110-10110 | POLICE - VACATION                 | 58,861               | 87,357               | 84,095               | -                    | 61,830                | -                    |
| 101-4110-10120 | POLICE - SICK PAY                 | 23,695               | 16,240               | 41,946               | -                    | 21,971                | -                    |
| 101-4110-10130 | POLICE - HOLIDAY PAY              | 33,487               | 39,555               | 38,185               | -                    | 36,855                | -                    |
| 101-4110-10150 | POLICE SECRETARY                  | 99,331               | 93,897               | 97,221               | 116,980              | 90,128                | 119,904              |
| 101-4110-10160 | CUSTODIAL HOURS                   | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4110-10200 | POLICE PART-TIME PAY              | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4110-10300 | POLICE OVERTIME PAY               | 38,371               | 33,065               | 48,316               | 44,000               | 43,546                | 40,000               |
| 101-4110-10310 | TOWARD ZERO DEATHS                | 497                  | -                    | -                    | -                    | -                     | -                    |
| 101-4110-10320 | POLICE - COURT PAY                | 669                  | 90                   | 1,175                | -                    | 797                   | 5,200                |
| 101-4110-10330 | POLICE - TRAINING PAY             | 43,858               | 25,031               | 25,736               | -                    | 33,396                | 15,000               |
| 101-4110-10340 | POLICE K-9 OFFICER SPECIAL PAY    | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4110-10910 | POLICE - PERA                     | 153,173              | 174,073              | 180,259              | 186,229              | 168,349               | 184,146              |
| 101-4110-10920 | POLICE - FICA                     | 20,104               | 20,614               | 21,479               | 23,486               | 20,860                | 23,521               |
| 101-4110-10930 | POLICE - MEDICAL INS.             | 155,515              | 164,676              | 178,453              | 187,330              | 169,012               | 192,199              |
| 101-4110-10940 | POLICE - LIFE INS.                | 1,845                | 1,919                | 2,009                | 2,009                | 1,920                 | 2,009                |
| 101-4110-10960 | MEDICARE                          | -                    | -                    | -                    | -                    | -                     | -                    |
|                | <b>TOTAL PERSONNEL</b>            | <b>1,315,944</b>     | <b>1,378,493</b>     | <b>1,487,401</b>     | <b>1,474,607</b>     | <b>1,388,901</b>      | <b>1,526,347</b>     |
| 101-4110-11010 | COMMUNITY PROMOTION               | -                    | -                    | 998                  | 1,000                | 182                   | 1,000                |
| 101-4110-11020 | ADVERTISING,PRINTING & PUBLISH    | 348                  | -                    | -                    | 300                  | -                     | 600                  |
| 101-4110-11200 | TELEPHONE AND POSTAGE             | 9,681                | 10,498               | 9,677                | 11,000               | 12,000                | 300                  |
| 101-4110-11250 | CELL PHONE                        | -                    | -                    | -                    | -                    | -                     | 9,900                |
| 101-4110-11340 | RADIO AND PAGER CHARGES           | 711                  | 384                  | 500                  | 1,000                | 335                   | 1,000                |
| 101-4110-11360 | UTILITIES                         | 14,002               | 13,287               | 14,487               | 17,000               | 12,944                | -                    |
| 101-4110-11430 | OTHER EXPERT AND PROFESSIONAL     | 620                  | 2,123                | 870                  | 2,000                | 2,956                 | 4,400                |
| 101-4110-11440 | ANIMAL CONTROL CONTRACTOR         | -                    | -                    | -                    | -                    | -                     | 1,000                |
| 101-4110-11500 | INSURANCE AND BONDS               | -                    | -                    | -                    | -                    | 35,007                | 36,000               |
| 101-4110-11520 | TIRE PURCHASES AND REPAIRS        | 1,821                | 754                  | 1,487                | 2,400                | 2,180                 | 2,400                |
| 101-4110-11540 | MAINTENANCE AND REPAIR            | 3,238                | 6,084                | 5,514                | 9,000                | 7,399                 | 9,000                |
| 101-4110-11550 | ANNUAL SOFTWARE MAINTENANCE FEE   | -                    | -                    | -                    | -                    | -                     | 14,000               |
| 101-4110-11580 | MEMBERSHIP AND SUBSCRIPTIONS      | 1,190                | 2,093                | 1,918                | 2,400                | 3,679                 | 2,600                |
| 101-4110-11600 | BUILDING RENT                     | -                    | -                    | -                    | -                    | 276                   | -                    |
| 101-4110-11610 | DATA PROCESSING & OFFICE EQUIP    | 16,789               | 21,106               | 15,973               | 13,000               | 14,434                | 2,300                |
| 101-4110-11620 | OTHER CHARGES/BUILDING MAINT.     | 9,156                | 13,980               | 8,780                | 6,240                | 5,318                 | 1,000                |
| 101-4110-11700 | INFORMATION BUY                   | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4110-11750 | FELONY INVESTIGATION              | -                    | -                    | -                    | -                    | -                     | 5,000                |
| 101-4110-11860 | LICENSE                           | 5,932                | 1,944                | 4,140                | 6,500                | 654                   | 1,500                |
| 101-4110-11880 | TRAVEL - MILEAGE,PARKING, ETC.    | 408                  | 213                  | 120                  | 400                  | 522                   | 700                  |
| 101-4110-11890 | CONFER.,SCHOOL,TRAINING FEES      | (7,635)              | (7,506)              | (6,358)              | 11,200               | 10,335                | 10,000               |
| 101-4110-11900 | LODGING, MEALS AND PER DIEM       | 802                  | -                    | 546                  | 450                  | 717                   | 1,000                |
|                | <b>TOTAL SERVICES</b>             | <b>57,064</b>        | <b>64,960</b>        | <b>58,652</b>        | <b>83,890</b>        | <b>108,939</b>        | <b>103,700</b>       |
| 101-4110-13060 | AUTO OPERATING SUPPLIES           | 26                   | 4,916                | 87                   | 150                  | 88                    | 150                  |
| 101-4110-13200 | UNIFORMS                          | 7,572                | 8,860                | 10,187               | 11,000               | 11,877                | 12,600               |



|                |                                  |                    |                    |                    |                    |                    |                    |
|----------------|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 101-4110-13210 | PUBLIC SAFETY DAY                |                    |                    |                    |                    | -                  | 2,500              |
| 101-4110-13220 | NITE TO UNITE                    |                    |                    |                    |                    | -                  | 750                |
| 101-4110-13230 | SHOP WITH A COP                  |                    |                    |                    |                    | -                  | 2,500              |
| 101-4110-13240 | PUBLIC EDUCATION SUPPLIES        |                    |                    |                    |                    | -                  | 1,500              |
| 101-4110-13380 | GASOLINE                         | 26,591             | 20,847             | 27,989             | 27,000             | 36,471             | 28,000             |
| 101-4110-13400 | GENERAL SUPPLIES                 | 18,991             | 8,851              | 319                | 3,000              | 2,374              | 750                |
| 101-4110-13420 | CANINE UNIT COSTS & SUPPLIES     | -                  | 190                | -                  | -                  | -                  | 1,500              |
| 101-4110-13450 | PRINTED FORMS AND SUPPLIES       | 193                | 452                | 180                | 500                | 238                | -                  |
| 101-4110-13580 | OFFICE SUPPLIES                  | 819                | 21,703             | 728                | 1,000              | 518                | 1,000              |
| 101-4110-13600 | POLICE SUPPLIES                  | 3,179              | 2,745              | 2,731              | 6,275              | 4,039              | 3,900              |
| 101-4110-13650 | AMMUNITION                       | -                  | -                  | -                  | -                  | -                  | 4,000              |
| 101-4110-13700 | TRAINING TOOLS & SUPPLIES        | -                  | -                  | -                  | -                  | -                  | 2,500              |
| 101-4110-13820 | SMALL TOOLS AND EQUIPMENT        | 14                 | 150                | 15                 | 150                | -                  | 150                |
|                | <b>TOTAL SUPPLIES</b>            | <b>57,359</b>      | <b>63,798</b>      | <b>42,147</b>      | <b>48,925</b>      | <b>55,516</b>      | <b>61,650</b>      |
| 101-4110-15020 | IMPROVEMENTS                     | -                  | -                  | -                  | -                  | 30,870             | 6,000              |
| 101-4110-15100 | MACHINERY AND EQUIPMENT          | 117,563            | 44,766             | 129,644            | 115,700            | 41,418             | 97,200             |
|                | <b>TOTAL CAPITAL OUTLAY</b>      | <b>117,563</b>     | <b>44,766</b>      | <b>129,644</b>     | <b>115,700</b>     | <b>72,288</b>      | <b>103,200</b>     |
|                | <b>TOTAL TRANSFERS</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           |
| 101-4110-18200 | RENT FOR BUILDING                | -                  | -                  | -                  | -                  | -                  | -                  |
|                | <b>TOTAL OTHER</b>               | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           |
|                | <b>TOTAL DEPARTMENT EXPENSES</b> | <b>1,547,930</b>   | <b>1,552,017</b>   | <b>1,717,844</b>   | <b>1,723,122</b>   | <b>1,625,644</b>   | <b>1,794,897</b>   |
|                | <b>NET DEPARTMENT</b>            | <b>(1,289,590)</b> | <b>(1,295,703)</b> | <b>(1,446,813)</b> | <b>(1,456,537)</b> | <b>(1,595,255)</b> | <b>(1,513,222)</b> |

- 101-4110-11200 The land line phone charges have been moved to the Public Safety Building budget. This line item will be only postage.
- 101-4110-11250 The 2023 budget will now track cell phone expenses separate from land line phones. \$250 is set aside for postage in this account.
- 101-4110-11360 All utility expenses have been moved to the Public Safety Building budget.
- 101-4110-11430 This line item is proposed to be increased by \$2400 in order to provide mental health care and counseling. One mandatory and a second voluntary session for each officer is proposed to be covered. The Department proposes to utilize the same service provider negotiated by Mille Lacs County.
- 101-4110-11440 This is for expenses related to the Animal Control service provider. Specifically to cover charges when an animal is not collected by the owner and unable to be placed as well as inspections related to dangerous dogs.
- 101-4110-11550 Costs tracked here include:
  - LETG Software 10,700
  - ARMER 1,350
  - BCA Access 1,080
  - Total 13,130
- 101-4110-11610 The Department's copier is beyond its useful life and will be replaced with a leased copier starting January 1, 2023. The costs here reflect the monthly lease payment which covers copy costs, supplies (toner) and maintenance/servicing.
- 101-4110-11700 Info Buy was previously Special Revenue Fund 212, which is an inactive fund recommended to be closed based on the Auditor's findings.
- 101-4110-11750 Felony Investigation was previously Special Revenue Fund 214, which is an inactive fund recommended to be closed based on the Auditor's findings. The amount budgeted is the same amount budgeted in Fund 214.
- 101-4110-13210 These accounts are proposed to be established to accurately reflect the expenses associated with these events. Separate revenue accounts are also proposed for the placement of donations or the same.
- 101-4110-13420 Canine costs will be tracked in this account. Currently they are lumped into other supplies, training, etc.
- 101-4100-13600 In 2023, the voice recorders are proposed to be replaced as the current recorders can no longer be repaired.
- 101-4110-13650 Proposed to more accurately track the purchase of ammunition

Revenue codes need to be changed to 4110

Division:

PUBLIC SAFETY

Department Name:

POLICE

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101-4110-13700 Proposed to more accurately track the purchase of training tools or specialized equipment.

| CODE                             | DESCRIPTION                 | ACTUAL     | ACTUAL     | ACTUAL     | ADOPTED   | CURRENT    | PROPOSED |
|----------------------------------|-----------------------------|------------|------------|------------|-----------|------------|----------|
|                                  |                             | 12/31/2019 | 12/31/2020 | 12/31/2021 | 1/31/2022 | 12/31/2022 | 1/1/2023 |
| <b>TOTAL REVENUE</b>             |                             | -          | -          | -          | -         | -          | -        |
| <b>TOTAL PERSONNEL</b>           |                             | -          | -          | -          | -         | -          | -        |
| 101-4094-11020                   | ADVERTISING/PUBLICATIONS    | -          | -          | -          | -         | -          | -        |
| 101-4094-11180                   | CLEANING AND WASTE REMOVAL  | -          | -          | -          | -         | -          | -        |
| 101-4094-11200                   | TELEPHONE AND POSTAGE       | -          | -          | -          | -         | -          | 6,000    |
| 101-4094-11360                   | UTILITY SERVICE             | -          | -          | -          | -         | -          | 29,000   |
| 101-4094-11400                   | CONTRACTED LABOR            | -          | -          | -          | -         | -          | -        |
| 101-4094-11430                   | OTHER EXPERT & PROFESSIONAL | -          | -          | -          | -         | -          | 16,500   |
| 101-4094-11500                   | INSURANCE AND BONDS         | -          | -          | -          | -         | -          | -        |
| 101-4094-11540                   | MAINTENANCE AND REPAIRS     | -          | -          | -          | -         | -          | -        |
| 101-4094-11620                   | OTHER CHARGES               | -          | -          | -          | -         | -          | -        |
| 101-4094-11860                   | TAXES                       | -          | -          | -          | -         | -          | -        |
| 101-4094-11880                   | MILEAGE                     | -          | -          | -          | -         | -          | -        |
| <b>TOTAL SERVICES</b>            |                             | -          | -          | -          | -         | -          | 51,500   |
| 101-4094-13200                   | UNIFORMS                    | -          | -          | -          | -         | -          | -        |
| 101-4115-13240                   | DIESEL                      | -          | -          | -          | -         | -          | 1,000    |
| 101-4094-13400                   | GENERAL SUPPLIES            | -          | -          | -          | -         | -          | 750      |
| 101-4094-13410                   | COFFEE SUPPLIES - CITY HALL | -          | -          | -          | -         | -          | -        |
| 101-4094-13820                   | SMALL TOOLS AND EQUIPMENT   | -          | -          | -          | -         | -          | -        |
| <b>TOTAL SUPPLIES</b>            |                             | -          | -          | -          | -         | -          | 1,750    |
| 101-4094-15020                   | STRUCTURES & IMPROVEMENTS   | -          | -          | -          | -         | -          | -        |
| 101-4094-15100                   | MACHINERY AND EQUIPMENT     | -          | -          | -          | -         | -          | -        |
| <b>TOTAL CAPITAL OUTLAY</b>      |                             | -          | -          | -          | -         | -          | -        |
| <b>TOTAL TRANSFERS</b>           |                             | -          | -          | -          | -         | -          | -        |
| <b>TOTAL OTHER</b>               |                             | -          | -          | -          | -         | -          | -        |
| <b>TOTAL DEPARTMENT EXPENSES</b> |                             | -          | -          | -          | -         | -          | 53,250   |
| <b>NET DEPARTMENT</b>            |                             | -          | -          | -          | -         | -          | (53,250) |

This budget is being established in 2023. This will provided a means of better understanding the cost to operated the Public Safety Building in its entirety instead of having to search multiple budgets for expenses.

| CODE                   | DESCRIPTION                                      | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|------------------------|--|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 101-4005-34570         | FIRE REPORTS                                     | (60)                 | (30)                 | (50)                 | (40)                 | (50)                  | 40                   |
| 101-4005-34060         | TOWNSHIP FIRE SERVICE CONTRACT                   | (188,601)            | (187,680)            | (228,440)            | (211,000)            | (111,289)             | 210,000              |
| 101-4120-31500         | Pool Fills                                       |                      |                      |                      |                      | -                     | 10,000               |
| 101-4120-31200         | Fire Runs (currently in Sp Rev Fund 260)         |                      |                      |                      |                      | -                     | 2,000                |
| 101-4120-31000         | Training Reimbursement                           |                      |                      |                      |                      | -                     | 12,300               |
| 101-4120-31250         | Contributions - Public Safety Day                |                      |                      |                      |                      | -                     | 2,500                |
| 101-4120-31260         | Contributions - Nite to Unite                    |                      |                      |                      |                      | -                     | 750                  |
| 101-4120-31270         | Contributions - Fire Safety/Prevention Education |                      |                      |                      |                      | -                     | 1,800                |
| <b>TOTAL REVENUE</b>   |  | <b>188,601</b>       | <b>187,680</b>       | <b>228,440</b>       | <b>211,000</b>       | <b>111,289</b>        | <b>239,390</b>       |
| 101-4120-10100         | FIRE - REGULAR HOURS (PW TIME)                   | 909                  | 211                  | 5,539                | 22,869               | 1,425                 | 5,000                |
| 101-4120-10110         | FIRE - VACATION                                  | 812                  | 316                  | 1,342                | -                    | 2,219                 | -                    |
| 101-4120-10160         | CUSTODIAN  | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4120-10200         | PART-TIME / OTHER                                | 26,003               | 36,189               | 32,958               | 120,000              | 40,244                | 21,600               |
| 101-4120-10250         | PART TIME - FIRE CALLS                           | 46,935               | 77,436               | 58,263               | -                    | 67,417                | 85,600               |
| 101-4120-10260         | PART TIME - TRAINING                             | 22,674               | 16,985               | 17,895               | -                    | 28,627                | 15,000               |
| 101-4120-10270         | PART TIME - OTHER                                | 4,947                | 2,285                | 5,313                | -                    | 6,866                 | -                    |
| 101-4120-10280         | PART TIME - FIRE CHIEF SALARY                    | 15,738               | 2,518                | 2,732                | -                    | 2,900                 | 32,994               |
| 101-4120-10300         | OVERTIME   | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4120-10910         | PERA   | 2,083                | 2,741                | 3,063                | 1,779                | 3,064                 | 2,850                |
| 101-4120-10920         | FICA   | 9,032                | 9,799                | 11,510               | 10,910               | 11,435                | 8,965                |
| 101-4120-10930         | MEDICAL INSURANCE                                | 111                  | -                    | -                    | 3,556                | 31                    | -                    |
| 101-4120-10940         | TERM LIFE INSURANCE                              | 2,872                | 3,238                | 3,566                | -                    | 3,313                 | 3,600                |
| 101-4120-10950         | UNEMPLOYMENT                                     | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4120-10960         | MEDICARE   | -                    | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL PERSONNEL</b> |  | <b>132,116</b>       | <b>151,717</b>       | <b>142,182</b>       | <b>159,114</b>       | <b>167,540</b>        | <b>175,609</b>       |
| 101-4120-11010         | COMMUNITY PROMOTION                              | 143                  | -                    | -                    | -                    | -                     | -                    |
| 101-4120-11020         | ADVERTISING,PRINTING & PUBLISH                   | 471                  | 75                   | 714                  | 600                  | 367                   | 500                  |
| 101-4120-11180         | CLEANING AND WASTE REMOVAL                       | -                    | -                    | -                    | -                    | 527                   | 500                  |
| 101-4120-11200         | TELEPHONE & POSTAGE                              | 12                   | -                    | 195                  | 400                  | 244                   | 100                  |
| 101-4120-11340         | RADIO AND PAGER CHARGES                          | 390                  | 1,000                | 3,950                | 1,000                | 4,950                 | 5,000                |
| 101-4120-11360         | UTILITIES  | 14,031               | 13,474               | 16,204               | 16,000               | 17,583                | 3,000                |
| 101-4120-11400         | AIRPACK & SCUBA MAINTENANCE                      | -                    | 2,504                | -                    | 4,000                | 366                   | 4,000                |
| 101-4120-11410         | LEGAL SERVICES                                   | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4120-11430         | OTHER EXPERT AND PROFESSIONAL                    | 20,191               | 15,059               | 21,413               | 18,000               | 13,626                | 9,050                |
| 101-4120-11470         | FREIGHT  | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4120-11500         | INSURANCE AND BONDS                              | 27,009               | 28,588               | 29,131               | 40,000               | 52,189                | 53,000               |
| 101-4120-11540         | MAINTENANCE AND REPAIR                           | 26,465               | 28,911               | 24,036               | 25,000               | 26,958                | 25,000               |
| 101-4120-11580         | MEMBERSHIP AND SUBSCRIPTIONS                     | 997                  | 3,610                | 1,334                | 1,500                | 1,139                 | 1,500                |
| 101-4120-11600         | BOOKS AND REFERENCE MATERIALS                    | 119                  | 407                  | -                    | 6,000                | -                     | -                    |
| 101-4120-11610         | DATA PROCESSING SUPPLIES                         | -                    | -                    | 125                  | -                    | -                     | -                    |
| 101-4120-11620         | OTHER CHARGES                                    | -                    | 85                   | 2,187                | -                    | 1,025                 | -                    |
| 101-4120-11860         | TAXES AND LICENSES                               | 5,571                | 5,013                | 3,552                | 4,000                | 657                   | 1,000                |
| 101-4120-11880         | TRAVEL - MILEAGE,PARKING, ETC.                   | 153                  | -                    | -                    | -                    | -                     | -                    |
| 101-4120-11890         | CONFER.,SCHOOL,TRAINING FEES                     | 6,430                | 3,600                | 32,203               | 3,000                | 10,845                | 9,000                |
| 101-4120-11900         | LODGING, MEALS AND PER DIEM                      | 739                  | 1,023                | 377                  | 1,000                | 565                   | 1,000                |
| 101-4120-11950         | HAZARDOUS MATERIAL RESPONSE                      | -                    | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL SERVICES</b>  |  | <b>102,721</b>       | <b>103,349</b>       | <b>135,420</b>       | <b>120,500</b>       | <b>131,041</b>        | <b>112,650</b>       |
| 101-4120-13060         | AUTO FLUID OPERATING SUPPLIES                    | -                    | -                    | -                    | -                    | 266                   | -                    |
| 101-4120-13200         | UNIFORMS - RECRUITS                              | 2,149                | 1,448                | 2,747                | 3,000                | 3,020                 | 3,000                |
| 101-4120-13240         | DIESEL FUEL                                      | 3,445                | 3,212                | 5,296                | 4,500                | 4,899                 | 5,000                |
| 101-4120-13380         | GASOLINE   | 3,811                | 2,477                | 4,595                | 5,000                | 4,906                 | 5,000                |
| 101-4120-13400         | GENERAL SUPPLIES                                 | 2,987                | 24,453               | 6,558                | 7,500                | 4,427                 | 6,000                |
| 101-4120-13450         | PRINTED FORMS AND SUPPLIES                       | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4120-13580         | OFFICE SUPPLIES                                  | 47                   | 82                   | 217                  | 400                  | 99                    | 400                  |
| 101-4120-13600         | SAFETY PROGRAM SUPPLIES                          | 32                   | 1,404                | 1,802                | 3,000                | 3,268                 | 500                  |
| 101-4120-13630         | PUBLIC SAFETY DAY SUPPLIES                       | -                    | -                    | -                    | -                    | -                     | 2,500                |

| CODE           | DESCRIPTION                      | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|----------------|----------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 101-4120-13640 | NITE TO UNITE SUPPLIES           | -                    | -                    | -                    | -                    | -                     | 750                  |
| 101-4120-13650 | FIRE EDUCATION SUPPLIES          | -                    | -                    | -                    | -                    | -                     | 1,800                |
| 101-4120-13820 | SMALL TOOLS AND EQUIPMENT        | 16,050               | 9,753                | 8,848                | 10,000               | 2,524                 | 8,000                |
|                | <b>TOTAL SUPPLIES</b>            | <b>28,521</b>        | <b>42,829</b>        | <b>30,062</b>        | <b>33,400</b>        | <b>23,410</b>         | <b>32,950</b>        |
| 101-4120-15010 | LAND                             | -                    | 8,679                | -                    | -                    | -                     | -                    |
| 101-4120-15020 | IMPROVEMENTS                     | -                    | 142,420              | 43,515               | -                    | 547                   | 6,000                |
| 101-4120-15100 | MACHINERY AND EQUIPMENT          | -                    | -                    | 92,028               | 92,000               | 6,030                 | 75,000               |
|                | <b>TOTAL CAPITAL OUTLAY</b>      | <b>-</b>             | <b>151,099</b>       | <b>135,544</b>       | <b>92,000</b>        | <b>6,577</b>          | <b>81,000</b>        |
| 101-4120-17900 | TRANSFER TO FIRE EQUIP FUND      | 24,080               | 6,405                | 10,311               | -                    | -                     | -                    |
| 101-4120-17910 | TRANSFER FOR FIRE STATION        | -                    | -                    | -                    | -                    | -                     | -                    |
|                | <b>TOTAL TRANSFERS</b>           | <b>24,080</b>        | <b>6,405</b>         | <b>10,311</b>        | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| 101-4120-18100 | REMIT/FIRE RELIEF LOCAL SUPPOR   | 21,540               | 22,185               | 22,850               | 23,535               | (22,850)              | 22,850               |
| 101-4120-18200 | RENT FOR BUILDING                | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4120-18300 | POOL FILLS AND BURN REVENUE      | -                    | -                    | -                    | -                    | -                     | -                    |
|                | <b>TOTAL OTHER</b>               | <b>21,540</b>        | <b>22,185</b>        | <b>22,850</b>        | <b>23,535</b>        | <b>(22,850)</b>       | <b>22,850</b>        |
|                | <b>TOTAL DEPARTMENT EXPENSES</b> | <b>308,978</b>       | <b>477,584</b>       | <b>476,369</b>       | <b>428,549</b>       | <b>305,718</b>        | <b>425,059</b>       |
|                | <b>NET DEPARTMENT</b>            | <b>(120,377)</b>     | <b>(289,904)</b>     | <b>(247,929)</b>     | <b>(217,549)</b>     | <b>(194,429)</b>      | <b>(185,669)</b>     |

Formerly 262-262, will become 101-4130

Division: PUBLIC SAFETY  
 Department Name: DISASTER RELOCATION

| CODE                             | DESCRIPTION                  | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|----------------------------------|------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 262-2620-39020                   | FEDERAL GRANT                | (58,403)             | (34,121)             | (70,933)             | (93,000)             | (51,745)              | 93,000               |
| 262-2620-39120                   | GRANT PROCEEDS               | (42,738)             | (37,369)             | -                    | -                    | -                     | -                    |
| 262-2620-39460                   | CONTRIBUTIONS                | -                    | -                    | (16,371)             | -                    | -                     | -                    |
| 262-2620-39600                   | MISCELLANEOUS INCOME         | (5,000)              | (3,750)              | (7,250)              | -                    | (3,000)               | 6,000                |
| <b>TOTAL REVENUE</b>             |                              | <b>106,141</b>       | <b>75,239</b>        | <b>94,554</b>        | <b>93,000</b>        | <b>54,745</b>         | <b>99,000</b>        |
| 262-2620-10100                   | REGULAR HOURS                | 370                  | -                    | 1,561                | 22,869               | 274                   | -                    |
| 262-2620-10110                   | VACATION                     | -                    | -                    | -                    | -                    | -                     | -                    |
| 262-2620-10200                   | PART-TIME HOURS              | 12,567               | 1,124                | 2,101                | 13,000               | 3,178                 | 32,994               |
| 262-2620-10300                   | OVERTIME                     | 3,255                | -                    | 2,224                | 1,600                | 2,217                 | -                    |
| 262-2620-10910                   | PERA                         | 953                  | 96                   | 776                  | -                    | 662                   | 2,475                |
| 262-2620-10920                   | FICA                         | 1,026                | 94                   | 238                  | 4,582                | 273                   | 2,524                |
| 262-2620-10930                   | MEDICAL INSURANCE            | 262                  | -                    | 564                  | -                    | 411                   | -                    |
|                                  | LIFE INSURANCE               |                      |                      |                      |                      |                       | 55                   |
| <b>TOTAL PERSONNEL</b>           |                              | <b>18,433</b>        | <b>1,315</b>         | <b>7,463</b>         | <b>42,051</b>        | <b>7,015</b>          | <b>38,048</b>        |
| 262-2620-11020                   | ADVERTISING AND PUBLICATION  | -                    | -                    | -                    | -                    | -                     | -                    |
| 262-2620-11200                   | PHONE SERVICE                |                      | 2,165                | 3,883                | 4,500                | 3,812                 | -                    |
| 101-4130-11250                   | CELL PHONE                   |                      |                      |                      |                      |                       | 1,500                |
| 262-2620-11340                   | RADIO AND PAGER CHARGES      | 2,029                | 24,792               | 39,278               | -                    | 48,257                | 45,000               |
| 262-2620-11360                   | UTILITIES                    |                      |                      |                      |                      |                       |                      |
| 262-2620-11400                   | CONTRACTED LABOR             |                      |                      |                      |                      |                       |                      |
| 262-2620-11430                   | OTHER EXPERT & PROFESSIONAL  | -                    | 2,648                | 9,118                | 6,000                | 4,088                 | 2,500                |
| 262-2620-11500                   | INSURANCE AND BONDS          |                      |                      |                      |                      | 1,176                 | 1,200                |
| 262-2620-11540                   | REPAIRS AND MAINTENANCE      |                      |                      | 333                  | 1,500                | -                     | 1,500                |
| 262-2620-11580                   | MEMBERSHIP AND SUBSCRIPTIONS |                      |                      | 416                  | -                    | 8                     | 500                  |
| 262-2620-11620                   | OTHER CHARGES                |                      | 351                  | (351)                | -                    | -                     | -                    |
| 262-2620-11860                   | TAXES AND LICENSES           |                      |                      |                      |                      |                       |                      |
| 262-2620-11880                   | MILEAGE                      | 15,351               | -                    | -                    | -                    | 217                   | 750                  |
| 262-2620-11890                   | CONFERENCE AND SCHOOL REGIST | 48,542               | 1,450                | 825                  | -                    | 705                   | 1,000                |
| 262-2620-11900                   | LODGING, MEALS AND PER DIEM  |                      |                      |                      |                      | 2,994                 | 1,500                |
| <b>TOTAL SERVICES</b>            |                              | <b>65,922</b>        | <b>31,406</b>        | <b>53,502</b>        | <b>12,000</b>        | <b>61,256</b>         | <b>55,450</b>        |
| 262-2620-13200                   | UNIFORM EXPENSE              | -                    | -                    | -                    | 500                  | -                     | 500                  |
| 262-2620-13380                   | GASOLINE                     | 411                  | -                    | -                    | 400                  | 170                   | 400                  |
| 262-2620-13400                   | GENERAL SUPPLIES             | 9,488                | 15,381               | 1,055                | 25,000               | 1,779                 | 12,000               |
| 262-2620-13580                   | OFFICE SUPPLIES              | 1,392                | 586                  | 1,411                | 2,000                | 1,042                 | 1,000                |
| 262-2620-13820                   | SMALL TOOLS AND EQUIPMENT    | 534                  | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL SUPPLIES</b>            |                              | <b>11,825</b>        | <b>15,967</b>        | <b>2,466</b>         | <b>27,900</b>        | <b>2,990</b>          | <b>13,900</b>        |
| 262-2620-15020                   | EQUIPMENT RESERVE            | -                    | -                    | -                    | -                    | -                     | -                    |
| 262-2620-15100                   | MACHINERY & EQUIP            | -                    | 1,000                | -                    | 4,000                | -                     | -                    |
| <b>TOTAL CAPITAL OUTLAY</b>      |                              | <b>-</b>             | <b>1,000</b>         | <b>-</b>             | <b>4,000</b>         | <b>-</b>              | <b>-</b>             |
| 262-2620-17900                   | TRANSFER - OUT               | -                    | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL TRANSFERS</b>           |                              | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| 262-2620-18200                   | REFUNDS AND REIMBURSEMENTS   | -                    | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL OTHER</b>               |                              | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| <b>TOTAL DEPARTMENT EXPENSES</b> |                              | <b>96,180</b>        | <b>49,689</b>        | <b>63,432</b>        | <b>85,951</b>        | <b>71,261</b>         | <b>107,398</b>       |
| <b>NET DEPARTMENT</b>            |                              | <b>9,960</b>         | <b>25,551</b>        | <b>31,122</b>        | <b>7,049</b>         | <b>(16,516)</b>       | <b>(8,398)</b>       |

| CODE                             | DESCRIPTION                    | ACTUAL     | ACTUAL     | ACTUAL     | ADOPTED   | CURRENT    | PROPOSED |
|----------------------------------|--------------------------------|------------|------------|------------|-----------|------------|----------|
|                                  |                                | 12/31/2019 | 12/31/2020 | 12/31/2021 | 1/31/2022 | 12/31/2022 | 1/1/2023 |
| <b>TOTAL REVENUE</b>             |                                | -          | -          | -          | -         | -          | -        |
| 101-4191-10200                   | PART-TIME HOURS                | -          | -          | -          | 1,500     | -          | 1,500    |
| 101-4191-10910                   | PERA                           | -          | -          | -          | -         | -          | -        |
| 101-4191-10920                   | FICA                           | -          | -          | -          | 200       | -          | 200      |
| 101-4191-10930                   | MEDICAL INS.                   | -          | -          | -          | -         | -          | -        |
| 101-4191-10960                   | MEDICARE                       | -          | -          | -          | -         | -          | -        |
| <b>TOTAL PERSONNEL</b>           |                                | -          | -          | -          | 1,700     | -          | 1,700    |
| 101-4191-11020                   | ADVERTISING,PRINTING & PUBLISH | -          | -          | -          | -         | -          | -        |
| 101-4191-11200                   | TELEPHONE AND POSTAGE          | -          | -          | -          | -         | -          | -        |
| 101-4191-11360                   | ELECTRIC                       | (16)       | -          | -          | 50        | -          | -        |
| 101-4191-11400                   | CONTRACTUAL LABOR              | -          | -          | -          | -         | -          | -        |
| 101-4191-11430                   | EXPERT AND PROFESSIONAL        | 750        | -          | -          | 1,250     | -          | 1,250    |
| 101-4191-11500                   | INSURANCE AND BONDS            | -          | -          | -          | -         | -          | -        |
| 101-4191-11540                   | MAINTENANCE AND REPAIR         | -          | 1,080      | 1,506      | 8,000     | -          | 8,000    |
| 101-4191-11860                   | LICENSE                        | -          | -          | -          | -         | -          | -        |
| 101-4191-11880                   | TRAVEL - MILEAGE,PARKING, ETC. | -          | -          | -          | 500       | -          | 250      |
| 101-4191-11890                   | CONFER.,SCHOOL,TRAINING FEES   | -          | -          | -          | 4,000     | -          | 2,000    |
| 101-4191-11900                   | LODGING, MEALS AND PER DIEM    | -          | -          | -          | 500       | -          | 500      |
| <b>TOTAL SERVICES</b>            |                                | 734        | 1,080      | 1,506      | 14,300    | -          | 12,000   |
| 101-4191-13240                   | DIESEL FUEL                    | -          | -          | -          | 1,000     | -          | -        |
| 101-4191-13400                   | GENERAL SUPPLIES               | 167        | -          | -          | -         | -          | -        |
| 101-4191-13820                   | SMALL TOOLS AND EQUIPMENT      | -          | -          | -          | 2,000     | -          | 1,000    |
| <b>TOTAL SUPPLIES</b>            |                                | 167        | -          | -          | 3,000     | -          | 1,000    |
| 101-4191-15100                   | MACHINERY AND EQUIPMENT        | -          | 15,408     | -          | 48,000    | -          | 25,000   |
| <b>TOTAL CAPITAL OUTLAY</b>      |                                | -          | 15,408     | -          | 48,000    | -          | 25,000   |
| <b>TOTAL TRANSFERS</b>           |                                | -          | -          | -          | -         | -          | -        |
| <b>TOTAL OTHER</b>               |                                | -          | -          | -          | -         | -          | -        |
| <b>TOTAL DEPARTMENT EXPENSES</b> |                                | 901        | 16,488     | 1,506      | 67,000    | -          | 39,700   |
| <b>NET DEPARTMENT</b>            |                                | (901)      | (16,488)   | (1,506)    | (67,000)  | -          | (39,700) |

| CODE           | DESCRIPTION                      | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|----------------|----------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 101-4005-34440 | MISC. SERVICE REVENUE            | (50)                 | (605)                | (1,840)              | (500)                | (1,920)               | 500                  |
|                | <b>TOTAL REVENUE</b>             | <b>50</b>            | <b>605</b>           | <b>1,840</b>         | <b>500</b>           | <b>1,920</b>          | <b>500</b>           |
| 101-4205-10100 | P.W. ADMINISTRATION- REG. HRS.   | 79,338               | 85,449               | 85,564               | 103,501              | 90,753                | 130,975              |
| 101-4205-10110 | P.W. ADMINISTRATION- VACATION    | 14,274               | 11,618               | 15,342               | -                    | 9,912                 | -                    |
| 101-4205-10910 | P.W. ADMINISTRATION- PERA        | 6,988                | 7,598                | 7,386                | 7,763                | 7,499                 | 9,823                |
| 101-4205-10920 | P.W. ADMINISTRATION- FICA        | 6,867                | 7,463                | 7,274                | 7,918                | 7,570                 | 10,020               |
| 101-4205-10930 | P.W. ADMIN. - MEDICAL INS.       | 18,009               | 18,730               | 19,673               | 25,094               | 21,216                | 27,357               |
| 101-4205-10940 | P.W. ADMIN. - LIFE INS.          | 134                  | 140                  | 146                  | 145                  | 146                   | 195                  |
| 101-4205-10950 | P.W. ADMIN. - UNEMPLOYMENT       | -                    | -                    | -                    | -                    | -                     | -                    |
|                | <b>TOTAL PERSONNEL</b>           | <b>125,610</b>       | <b>130,997</b>       | <b>135,385</b>       | <b>144,421</b>       | <b>137,096</b>        | <b>178,370</b>       |
| 101-4205-11020 | ADVERTISING,PRINTING& PUBLISH    | 51                   | -                    | 35                   | 250                  | -                     | -                    |
| 101-4205-11200 | TELEPHONE AND POSTAGE            | 2,601                | 2,891                | 2,419                | 2,700                | 2,990                 | 1,500                |
| 101-4205-11250 | CELL PHONE                       | -                    | -                    | -                    | -                    | -                     | 1,800                |
| 101-4205-11340 | RADIO AND PAGER CHARGES          | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4205-11360 | UTILITY SERVICE                  | 11,425               | 11,432               | 13,161               | 12,500               | 12,214                | 12,500               |
| 101-4205-11420 | ENGINEER SERVICES                | -                    | -                    | -                    | 1,000                | -                     | 1,000                |
| 101-4205-11430 | OTHER EXPERT AND PROFESSIONAL    | 2,012                | 1,475                | 1,225                | 2,000                | 1,361                 | 2,080                |
| 101-4205-11500 | INSURANCE AND BONDS              | -                    | -                    | -                    | -                    | 3,485                 | 3,500                |
| 101-4205-11540 | MAINTENANCE AND REPAIR           | 2,554                | 1,752                | 193                  | 1,500                | 732                   | 1,500                |
| 101-4205-11580 | MEMBERSHIP AND SUBSCRIPTIONS     | -                    | -                    | -                    | -                    | 186                   | 200                  |
| 101-4205-11600 | BOOKS AND REFERENCE MATERIALS    | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4205-11620 | OTHER CHARGES-ENVIRONMENTAL      | -                    | -                    | -                    | 100                  | -                     | 100                  |
| 101-4205-11630 | HAZARD MATERIAL RESPONSE KIT     | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4205-11860 | TAXES AND LICENSES               | -                    | 39                   | -                    | 40                   | 29                    | 40                   |
| 101-4205-11880 | TRAVEL - MILEAGE,PARKING, ETC.   | -                    | -                    | -                    | 50                   | 48                    | 50                   |
| 101-4205-11890 | CONFER.,SCHOOL,TRAINING FEES     | 20                   | -                    | -                    | 1,000                | 150                   | 1,000                |
| 101-4205-11900 | LODGING, MEALS AND PER DIEM      | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4205-11940 | DRUG & ALCOHOL TESTING           | -                    | -                    | -                    | -                    | 238                   | 300                  |
| 101-4205-11950 | SAFETY MATERIALS & TRAINING      | -                    | -                    | -                    | -                    | -                     | -                    |
|                | <b>TOTAL SERVICES</b>            | <b>18,661</b>        | <b>17,588</b>        | <b>17,033</b>        | <b>21,140</b>        | <b>21,433</b>         | <b>25,570</b>        |
| 101-4205-13060 | SUPPLIES                         | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4205-13200 | UNIFORMS                         | 468                  | 442                  | 380                  | 425                  | 420                   | 425                  |
| 101-4205-13240 | DIESEL FUEL                      | -                    | -                    | -                    | -                    | -                     | 23,000               |
| 101-4205-13380 | GASOLINE                         | 2,387                | 1,901                | 3,295                | 3,000                | 3,229                 | 11,675               |
| 101-4205-13400 | GENERAL SUPPLIES                 | 1,543                | 200                  | 165                  | 500                  | 47                    | 500                  |
| 101-4205-13450 | PRINTED FORMS AND SUPPLIES       | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4205-13580 | OFFICE SUPPLIES                  | 113                  | 455                  | -                    | 350                  | 136                   | 350                  |
| 101-4205-13600 | SAFETY PROGRAM SUPPLIES          | 425                  | 921                  | -                    | 600                  | 453                   | 1,000                |
|                | <b>TOTAL SUPPLIES</b>            | <b>4,937</b>         | <b>3,918</b>         | <b>3,839</b>         | <b>4,875</b>         | <b>4,285</b>          | <b>36,950</b>        |
| 101-4205-15020 | IMPROVEMENTS                     | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4205-15100 | MACHINERY AND EQUIPMENT          | -                    | -                    | -                    | 7,300                | 4,339                 | -                    |
|                | <b>TOTAL CAPITAL OUTLAY</b>      | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>7,300</b>         | <b>4,339</b>          | <b>-</b>             |
|                | <b>TOTAL TRANSFERS</b>           | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
|                | <b>TOTAL OTHER</b>               | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
|                | <b>TOTAL DEPARTMENT EXPENSES</b> | <b>149,208</b>       | <b>152,504</b>       | <b>156,257</b>       | <b>177,736</b>       | <b>167,154</b>        | <b>240,890</b>       |
|                | <b>NET DEPARTMENT</b>            | <b>(149,158)</b>     | <b>(151,899)</b>     | <b>(154,417)</b>     | <b>(177,236)</b>     | <b>(165,234)</b>      | <b>(240,390)</b>     |



| CODE           | DESCRIPTION                              | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|----------------|--|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 101-4208-34100 | Stormwater Utility (not yet implemented) |                      |                      |                      |                      |                       |                      |
| 101-4208-34900 | Transfer In                              |                      |                      |                      |                      |                       |                      |
|                | <b>TOTAL REVENUE</b>                     | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4208-10100 | STORM SEWER - REG. HRS.                  | -                    | -                    | -                    | 1,169                | -                     |                      |
| 101-4208-10200 | STORM SEWER - PART-TIME                  | -                    | -                    | -                    | -                    | -                     |                      |
| 101-4208-10300 | STORM SEWER - OVERTIME                   | -                    | -                    | -                    | -                    | -                     |                      |
| 101-4208-10910 | STORM SEWER - PERA                       | -                    | -                    | -                    | 88                   | -                     |                      |
| 101-4208-10920 | STORM SEWER - FICA                       | -                    | -                    | -                    | 89                   | -                     |                      |
| 101-4208-10930 | STORM SEWER - MEDICAL INS                | -                    | -                    | -                    | 284                  | -                     |                      |
|                | <b>TOTAL PERSONNEL</b>                   | -                    | -                    | -                    | 1,630                | -                     | -                    |
| 101-4208-11400 | CONTRACTUAL LABOR                        | -                    | -                    | -                    | -                    | -                     | 0                    |
| 101-4208-11540 | MAINTENANCE AND REPAIRS                  | 366                  | 194                  | 254                  | 500                  | -                     | 500                  |
| 101-4208-11860 | STORM WATER PERMIT                       | -                    | -                    | -                    | 25                   | -                     | 20                   |
|                | <b>TOTAL SERVICES</b>                    | 366                  | 194                  | 254                  | 525                  | -                     | 520                  |
| 101-4208-13380 | FUEL                                     | -                    | -                    | -                    | -                    | -                     |                      |
| 101-4208-13400 | GENERAL SUPPLIES                         | -                    | -                    | -                    | -                    | -                     |                      |
| 101-4208-13820 | SMALL TOOLS AND EQUIPMENT                | -                    | -                    | -                    | -                    | -                     |                      |
|                | <b>TOTAL SUPPLIES</b>                    | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4208-15120 | OTHER IMPROVEMENTS                       |                      |                      |                      |                      |                       |                      |
|                | <b>TOTAL CAPITAL OUTLAY</b>              | -                    | -                    | -                    | -                    | -                     | -                    |
|                | <b>TOTAL TRANSFERS</b>                   | -                    | -                    | -                    | -                    | -                     | -                    |
|                | <b>TOTAL OTHER</b>                       | -                    | -                    | -                    | -                    | -                     | -                    |
|                | <b>TOTAL DEPARTMENT EXPENSES</b>         | 366                  | 194                  | 254                  | 2,155                | -                     | 520                  |
|                | <b>NET DEPARTMENT</b>                    | (366)                | (194)                | (254)                | (2,155)              | -                     | (520)                |

The Special Revenue Fund 601 Surface Water Management Plan is being closed at the recommendation of the Auditors. Future activities relating to storm and surface water including development of the required city-wide plan will be accounted for in this department.

| CODE                        | DESCRIPTION                      | ACTUAL         | ACTUAL         | ACTUAL         | ADOPTED        | CURRENT        | PROPOSED       |
|-----------------------------|----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                             |                                  | 12/31/2019     | 12/31/2020     | 12/31/2021     | 1/31/2022      | 12/31/2022     | 1/1/2023       |
| 101-4004-39120              | MISCELLANEOUS AID                | (6,533)        | (358,742)      | (81,675)       | (87,675)       | -              | -              |
| 101-4005-34430              | BLACKTOP REPAIR REIMBURSEMENT    | -              | -              | -              | -              | -              | -              |
| 101-4005-34460              | MISC. STREET REVENUE             | (3,525)        | (3,062)        | (2,714)        | (2,700)        | (2,960)        | 2,700          |
| 101-4005-34620              | SALE OF WINTER SALT AND SAND     | (1,406)        | -              | -              | (500)          | -              | 500            |
| 101-4212-39600              | SHERBURNE STATE BANK LEASE       | -              | -              | -              | (2,160)        | -              | 2,160          |
| 101-4005-34940              | WORK FOR OTHER AGENCIES          | -              | -              | -              | -              | (750)          | 750            |
| 101-4212-39600              | REIMBURSEMENT FOR ELECTRICITY    | -              | -              | -              | (4,875)        | -              | 5,000          |
| 101-4212-XXXXX              | MN STATE AID PAYMENT             | -              | -              | -              | -              | -              | 60,000         |
| <b>TOTAL REVENUE</b>        |                                  | <b>11,464</b>  | <b>361,804</b> | <b>84,389</b>  | <b>97,910</b>  | <b>3,710</b>   | <b>71,110</b>  |
| 101-4212-10100              | STREETS - REGULAR HRS.           | 168,043        | 152,208        | 165,288        | 209,346        | 179,380        | 151,074        |
| 101-4212-10110              | STREETS - VACATION               | 14,337         | 13,326         | 15,006         | -              | 10,409         | -              |
| 101-4212-10120              | STREETS - SICK PAY               | 1,050          | 5,969          | 474            | -              | 1,275          | -              |
| 101-4212-10130              | STREETS - HOLIDAY                | 3,393          | 3,995          | 5,279          | -              | 4,599          | -              |
| 101-4212-10200              | STREETS PART-TIME                | 7,051          | 7,555          | 12,430         | 16,045         | 8,383          | 7,000          |
| 101-4212-10300              | STREETS - OVERTIME               | 7,022          | 4,758          | 3,877          | 8,205          | 2,999          | 16,636         |
| 101-4212-10800              | SEASONAL LABOR                   | 6,131          | 7,507          | 4,117          | -              | 9,609          | 10,000         |
| 101-4212-10910              | STREETS - PERA                   | 14,965         | 14,595         | 14,400         | 16,975         | 16,039         | 12,579         |
| 101-4212-10920              | STREETS - FICA                   | 14,424         | 14,352         | 14,658         | 17,870         | 15,332         | 12,830         |
| 101-4212-10930              | STREETS - MEDICAL INS.           | 43,537         | 41,730         | 43,870         | 50,625         | 53,365         | 42,559         |
| 101-4212-10940              | STREETS - LIFE INS.              | 399            | 420            | 438            | 425            | 438            | 296            |
| 101-4212-10950              | UNEMPLOYMENT                     | -              | -              | -              | -              | -              | -              |
| <b>TOTAL PERSONNEL</b>      |                                  | <b>280,353</b> | <b>266,415</b> | <b>279,837</b> | <b>319,491</b> | <b>301,829</b> | <b>252,974</b> |
| 101-4212-11020              | ADVERTISING,PRINTING & PUBLISH   | 550            | 188            | 186            | 250            | 186            | 250            |
| 101-4212-11340              | RADIO AND PAGER REPAIRS          | -              | 600            | 690            | 1,000          | 650            | 1,000          |
| 101-4212-11360              | STOPLIGHT ELECTRIC               | 712            | (527)          | 61             | 1,200          | -              | 6,500          |
| 101-4212-11400              | CONTRACTUAL LABOR                | 156,646        | 153,349        | 115,924        | 160,000        | 177,362        | 180,000        |
| 101-4212-11420              | ENGINEER SERVICES                | 277            | -              | -              | 1,000          | 1,065          | 1,000          |
| 101-4212-11430              | OTHER EXPERT AND PROFESSIONAL    | -              | -              | -              | 200            | -              | 450            |
| 101-4212-11500              | INSURANCE AND BONDS              | -              | -              | -              | -              | 1,859          | 1,950          |
| 101-4212-11540              | MAINTENANCE AND REPAIRS          | 37,806         | 42,530         | 63,655         | 50,000         | 50,653         | 50,400         |
| 101-4212-11550              | ROAD REPAIR/CITIZEN OPENINGS     | -              | -              | -              | -              | -              | -              |
| 101-4212-11560              | PARTS AND REPAIRS - SWEEPER      | -              | -              | -              | -              | -              | 3,000          |
| 101-4212-11580              | MEMBERSHIP AND SUBSCRIPTIONS     | -              | -              | -              | -              | 7              | 15             |
| 101-4212-11620              | OTHER CHARGES/ROAD OPENINGS      | -              | -              | -              | 50             | -              | 50             |
| 101-4212-11720              | RENTS AND LEASES                 | -              | -              | -              | 50             | -              | 50             |
| 101-4212-11860              | TAXES AND LICENSES               | 302            | 635            | 154            | 400            | 262            | 400            |
| 101-4212-11880              | TRAVEL - MILEAGE,PARKING, ETC.   | -              | -              | -              | -              | -              | -              |
| 101-4212-11890              | CONFER.,SCHOOL,TRAINING FEES     | 47             | -              | -              | -              | 426            | 500            |
| 101-4212-11900              | LODGING, MEALS AND PER DIEM      | -              | -              | -              | -              | -              | -              |
| <b>TOTAL SERVICES</b>       |                                  | <b>196,341</b> | <b>196,775</b> | <b>180,671</b> | <b>214,150</b> | <b>232,469</b> | <b>245,565</b> |
| 101-4212-13060              | AUTO OPERATING SUPPLIES          | 410            | 392            | 395            | 500            | 148            | -              |
| 101-4212-13200              | UNIFORMS                         | 1,076          | 1,001          | 823            | 1,100          | 823            | 1,100          |
| 101-4212-13240              | DIESEL FUEL                      | 21,113         | 13,812         | 14,346         | 17,500         | 15,230         | -              |
| 101-4212-13380              | GASOLINE                         | 4,695          | 4,064          | 5,121          | 5,500          | 7,328          | -              |
| 101-4212-13400              | GENERAL SUPPLIES                 | 39,111         | 25,577         | 27,126         | 37,000         | 35,202         | 37,000         |
| 101-4212-13410              | GENERAL SUPPLIES - SWEEPER       | -              | -              | -              | -              | -              | 2,000          |
| 101-4212-13420              | GENERAL SUPPLIES - TRAFFIC SIGNS | -              | -              | -              | -              | -              | 4,000          |
| 101-4212-13430              | CHEMICAL STERILANT               | -              | -              | 750            | 750            | -              | 1,000          |
| 101-4212-13600              | SAFETY PROGRAM SUPPLIES          | -              | 151            | -              | 400            | 98             | 400            |
| 101-4212-13820              | SMALL TOOLS AND EQUIPMENT        | 473            | 291            | 317            | 500            | 367            | 2,900          |
| 101-4212-13850              | STREETSCAPE LABOR & SUPPLIES     | 475            | 236            | 352            | 350            | 53             | 350            |
| <b>TOTAL SUPPLIES</b>       |                                  | <b>67,353</b>  | <b>45,524</b>  | <b>49,230</b>  | <b>63,600</b>  | <b>59,249</b>  | <b>48,750</b>  |
| 101-4212-15010              | LAND                             | -              | -              | -              | -              | -              | -              |
| 101-4212-15020              | IMPROVEMENTS                     | -              | -              | -              | -              | (4,075)        | 100,000        |
| 101-4212-15100              | MACHINERY AND EQUIPMENT          | 14,120         | -              | 305,878        | 72,200         | 36,728         | 136,200        |
| <b>TOTAL CAPITAL OUTLAY</b> |                                  | <b>14,120</b>  | <b>-</b>       | <b>305,878</b> | <b>72,200</b>  | <b>32,653</b>  | <b>236,200</b> |

| CODE | DESCRIPTION               | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|------|---------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
|      | TOTAL TRANSFERS           | -                    | -                    | -                    | -                    | -                     | -                    |
|      | TOTAL OTHER               | -                    | -                    | -                    | -                    | -                     | -                    |
|      | TOTAL DEPARTMENT EXPENSES | 558,166              | 508,714              | 815,616              | 669,441              | 626,200               | 783,489              |
|      | NET DEPARTMENT            | (546,702)            | (146,910)            | (731,227)            | (571,531)            | (622,490)             | (712,379)            |

Budget note - added \$17,000 for part-time and seasonal staff from the September budget.

2023 - expenses previously located in separate budgets for traffic signs/signals and street sweeping are now included in this budget area.

101-4212-11430 Includes money for the professional repair of signal lights.

101-4212-13820 Increase includes a one-time purchase of a computer for the Superintendent, monitors for the office and a WiFi access point.

| CODE           | DESCRIPTION                   | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|----------------|-------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 101-4005-34280 | AFSS LEASE                    | (45,431)             | (30,582)             | (28,232)             | (34,020)             | (4,922)               | 29,600               |
|                | TOTAL REVENUE                 | 45,431               | 30,582               | 28,232               | 34,020               | 4,922                 | 29,600               |
| 101-4220-10100 | FSS MAINTENANCE - REGULAR HRS | 110                  | -                    | -                    | 236                  | 422                   | -                    |
| 101-4220-10200 | STREETS PART-TIME             | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4220-10300 | FSS MAINTENANCE - OVERTIME    | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4220-10910 | PERA - FSS MAINTENANCE        | 8                    | -                    | -                    | 18                   | 32                    | -                    |
| 101-4220-10920 | FICA - FSS MAINTENANCE        | 8                    | -                    | -                    | 18                   | 27                    | -                    |
| 101-4220-10930 | MEDICAL INSURANCE - FSS MAINT | 24                   | -                    | -                    | 58                   | 120                   | -                    |
|                | TOTAL PERSONNEL               | 150                  | -                    | -                    | 330                  | 601                   | -                    |
| 101-4220-11400 | CONTRACTED LABOR              | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4220-11430 | EXPERT AND PROFESSIONAL       | -                    | -                    | -                    | 200                  | -                     | 200                  |
| 101-4220-11540 | REPAIRS AND MAINTENANCE       | 4,266                | 7,852                | 5,440                | 6,000                | 1,374                 | 6,000                |
|                | TOTAL SERVICES                | 4,266                | 7,852                | 5,440                | 6,200                | 1,374                 | 6,200                |
| 101-4220-13380 | GASOLINE                      | 135                  | 136                  | 140                  | 150                  | 148                   | -                    |
| 101-4220-13400 | GENERAL SUPPLIES              | 29                   | -                    | -                    | 300                  | 211                   | -                    |
|                | TOTAL SUPPLIES                | 163                  | 136                  | 140                  | 450                  | 359                   | -                    |
| 101-4220-15020 | OTHER IMPROVEMENTS            | -                    | -                    | -                    | -                    | -                     | -                    |
|                | TOTAL CAPITAL OUTLAY          | -                    | -                    | -                    | -                    | -                     | -                    |
|                | TOTAL TRANSFERS               | -                    | -                    | -                    | -                    | -                     | -                    |
|                | TOTAL OTHER                   | -                    | -                    | -                    | -                    | -                     | -                    |
|                | TOTAL DEPARTMENT EXPENSES     | 4,580                | 7,988                | 5,581                | 6,980                | 2,334                 | 6,200                |
|                | NET DEPARTMENT                | 40,851               | 22,594               | 22,651               | 27,040               | 2,588                 | 23,400               |

| CODE           | DESCRIPTION                      | ACTUAL       | ACTUAL         | ACTUAL         | ADOPTED        | CURRENT        | PROPOSED       |
|----------------|----------------------------------|--------------|----------------|----------------|----------------|----------------|----------------|
|                |                                  | 12/31/2019   | 12/31/2020     | 12/31/2021     | 1/31/2022      | 12/31/2022     | 1/1/2023       |
| 101-4005-34460 | MISC. STREET REVENUE             | (3,525)      | (3,062)        | (2,714)        | (2,700)        | (2,960)        | 2,700          |
|                | <b>TOTAL REVENUE</b>             | <b>3,525</b> | <b>3,062</b>   | <b>2,714</b>   | <b>2,700</b>   | <b>2,960</b>   | <b>2,700</b>   |
| 101-4221-10100 | REGULAR HRS.                     | -            | -              | 234            | 236            | -              | -              |
| 101-4221-10200 | PART-TIME                        | -            | -              | -              | 2,810          | -              | -              |
| 101-4221-10800 | SEASONAL HOURS                   | 3,306        | 3,294          | 3,374          | -              | 3,708          | 3,700          |
| 101-4221-10910 | PERA                             | -            | -              | -              | 18             | -              | -              |
| 101-4221-10920 | FICA                             | 253          | 252            | 276            | 233            | 284            | 300            |
| 101-4221-10930 | MEDICAL INS.                     | -            | -              | -              | 58             | -              | -              |
|                | <b>TOTAL PERSONNEL</b>           | <b>3,559</b> | <b>3,546</b>   | <b>3,883</b>   | <b>3,355</b>   | <b>3,992</b>   | <b>4,000</b>   |
| 101-4221-11020 | ADVERTISING,PRINTING & PUBLISH   | -            | -              | -              | -              | -              | -              |
| 101-4221-11400 | CONTRACTUAL LABOR                | -            | -              | -              | -              | -              | 3,000          |
| 101-4221-11430 | OTHER EXPERT AND PROFESSIONAL    | -            | -              | -              | -              | -              | -              |
| 101-4221-11540 | MAINTENANCE AND REPAIRS          | 333          | -              | 15             | 250            | -              | 250            |
| 101-4221-11720 | RENTS AND LEASES                 | -            | 7,000          | -              | 3,000          | -              | -              |
|                | <b>TOTAL SERVICES</b>            | <b>333</b>   | <b>7,000</b>   | <b>15</b>      | <b>3,250</b>   | <b>-</b>       | <b>3,250</b>   |
| 101-4221-13240 | DIESEL FUEL                      | -            | -              | -              | -              | -              | -              |
| 101-4221-13380 | GASOLINE                         | -            | -              | -              | -              | -              | -              |
| 101-4221-13400 | GENERAL SUPPLIES                 | -            | -              | -              | -              | -              | -              |
| 101-4221-13450 | PRINTED FORMS AND SUPPLIES       | -            | -              | -              | -              | -              | -              |
| 101-4221-13580 | OFFICE SUPPLIES                  | -            | -              | -              | -              | -              | -              |
|                | <b>TOTAL SUPPLIES</b>            | <b>-</b>     | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
|                | <b>TOTAL CAPITAL OUTLAY</b>      |              |                |                |                |                |                |
|                | <b>TOTAL TRANSFERS</b>           |              |                |                |                |                |                |
|                | <b>TOTAL OTHER</b>               |              |                |                |                |                |                |
|                | <b>TOTAL DEPARTMENT EXPENSES</b> | <b>3,892</b> | <b>10,546</b>  | <b>3,898</b>   | <b>6,605</b>   | <b>3,992</b>   | <b>7,250</b>   |
|                | <b>NET DEPARTMENT</b>            | <b>(367)</b> | <b>(7,484)</b> | <b>(1,184)</b> | <b>(3,905)</b> | <b>(1,032)</b> | <b>(4,550)</b> |

| CODE                             | DESCRIPTION                    | ACTUAL         | ACTUAL         | ACTUAL         | ADOPTED        | CURRENT        | PROPOSED       |
|----------------------------------|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                  |                                | 12/31/2019     | 12/31/2020     | 12/31/2021     | 1/31/2022      | 12/31/2022     | 1/1/2023       |
| <b>TOTAL REVENUE</b>             |                                | -              | -              | -              | -              | -              | -              |
| 101-4328-10100                   | REGULAR HOURS                  | 253            | -              | -              | 590            | 94             | -              |
| 101-4328-10200                   | STREETS PART-TIME              | -              | -              | -              | -              | -              | -              |
| 101-4328-10300                   | OVERTIME                       | 301            | -              | -              | -              | -              | -              |
| 101-4328-10910                   | PERA                           | 42             | -              | -              | 44             | 7              | -              |
| 101-4328-10920                   | FICA                           | 39             | -              | -              | 45             | 6              | -              |
| 101-4328-10930                   | MEDICAL INS                    | 110            | -              | -              | 144            | 25             | -              |
| <b>TOTAL PERSONNEL</b>           |                                | <b>744</b>     | <b>-</b>       | <b>-</b>       | <b>823</b>     | <b>133</b>     | <b>-</b>       |
| 101-4328-11540                   | MAINTENANCE AND REPAIRS        | 6              | 45             | -              | 75             | 37             | 125            |
| 101-4328-11860                   | TAXES AND LICENSES             | 80             | 80             | -              | 80             | -              | 80             |
| 101-4328-11880                   | TRAVEL - MILEAGE,PARKING, ETC. | -              | -              | -              | -              | -              | -              |
| 101-4328-11890                   | CONFER.,SCHOOL,TRAINING FEES   | -              | 235            | -              | 1,000          | 270            | 1,000          |
| 101-4328-11900                   | LODGING, MEALS AND PER DIEM    | -              | -              | -              | 25             | -              | 25             |
| <b>TOTAL SERVICES</b>            |                                | <b>86</b>      | <b>360</b>     | <b>-</b>       | <b>1,180</b>   | <b>307</b>     | <b>1,230</b>   |
| 101-4328-13380                   | GASOLINE                       | -              | -              | -              | -              | -              | -              |
| 101-4328-13400                   | GENERAL SUPPLIES               | 2,313          | 2,063          | 2,297          | 2,700          | 2,411          | 3,000          |
| <b>TOTAL SUPPLIES</b>            |                                | <b>2,313</b>   | <b>2,063</b>   | <b>2,297</b>   | <b>2,700</b>   | <b>2,411</b>   | <b>3,000</b>   |
| 101-4328-15100                   | MACHINERY AND EQUIPMENT        | -              | -              | -              | -              | -              | -              |
| <b>TOTAL CAPITAL OUTLAY</b>      |                                |                |                |                |                |                |                |
| <b>TOTAL TRANSFERS</b>           |                                |                |                |                |                |                |                |
| <b>TOTAL OTHER</b>               |                                |                |                |                |                |                |                |
| <b>TOTAL DEPARTMENT EXPENSES</b> |                                | <b>3,143</b>   | <b>2,424</b>   | <b>2,297</b>   | <b>4,703</b>   | <b>2,850</b>   | <b>4,230</b>   |
| <b>NET DEPARTMENT</b>            |                                | <b>(3,143)</b> | <b>(2,424)</b> | <b>(2,297)</b> | <b>(4,703)</b> | <b>(2,850)</b> | <b>(4,230)</b> |

| CODE                      | DESCRIPTION                    | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|---------------------------|--------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 101-4332-XXXXX            | MAPLE TAPPING LEASE            |                      |                      |                      |                      |                       | 300                  |
| TOTAL REVENUE             |                                | -                    | -                    | -                    | -                    | -                     | 300                  |
| 101-4332-10100            | SHADE TREE - REGULAR HRS.      | -                    | -                    | -                    | 172                  | -                     | -                    |
| 101-4332-10200            | SHADE TREE - PART-TIME         | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4332-10800            | SEASONAL LABOR                 | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4332-10910            | SHADE TREE - PERA              | -                    | -                    | -                    | 13                   | -                     | -                    |
| 101-4332-10920            | SHADE TREE - FICA              | -                    | -                    | -                    | 13                   | -                     | -                    |
| 101-4332-10930            | SHADE TREE - MEDICAL INS       | -                    | -                    | -                    | 42                   | -                     | -                    |
| TOTAL PERSONNEL           |                                | -                    | -                    | -                    | 240                  | -                     | -                    |
| 101-4332-11020            | ADVERTISING,PRINTING & PUBLISH | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4332-11400            | CONTRACTUAL LABOR              | -                    | -                    | -                    | 750                  | -                     | 750                  |
| 101-4332-11430            | OTHER EXPERT AND PROFESSIONAL  | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4332-11540            | MAINTENANCE AND REPAIRS        | -                    | -                    | -                    | 150                  | (300)                 | 150                  |
| 101-4332-11580            | MEMBERSHIP & DUES              | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4332-11860            | TAXES AND LICENSES             | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4332-11880            | TRAVEL - MILEAGE,PARKING, ETC. | -                    | -                    | -                    | 25                   | -                     | 25                   |
| 101-4332-11890            | CONFER.,SCHOOL,TRAINING FEES   | 150                  | -                    | -                    | 300                  | 100                   | 300                  |
| 101-4332-11900            | LODGING, MEALS AND PER DIEM    | -                    | -                    | -                    | 25                   | -                     | 25                   |
| TOTAL SERVICES            |                                | 150                  | -                    | -                    | 1,250                | (200)                 | 1,250                |
| 101-4332-13380            | GASOLINE                       | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4332-13400            | GENERAL SUPPLIES               | -                    | 60                   | -                    | 60                   | -                     | 60                   |
| 101-4332-13820            | SMALL TOOLS AND EQUIPMENT      | -                    | -                    | -                    | -                    | -                     | -                    |
| TOTAL SUPPLIES            |                                | -                    | 60                   | -                    | 60                   | -                     | 60                   |
| 101-4332-15100            | MACHINERY AND EQUIPMENT        | -                    | -                    | -                    | -                    | -                     | -                    |
| TOTAL CAPITAL OUTLAY      |                                |                      |                      |                      |                      |                       |                      |
| TOTAL TRANSFERS           |                                |                      |                      |                      |                      |                       |                      |
| TOTAL OTHER               |                                |                      |                      |                      |                      |                       |                      |
| TOTAL DEPARTMENT EXPENSES |                                | 150                  | 60                   | -                    | 1,550                | (200)                 | 1,310                |
| NET DEPARTMENT            |                                | (150)                | (60)                 | -                    | (1,550)              | 200                   | (1,010)              |

This will become 101-4230 for 2023

Formerly 205-2050

Division:

PUBLIC WORKS

Department Name:

CEMETERY

| CODE                             | DESCRIPTION                    | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|----------------------------------|--------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 205-2050-34100                   | CHARGES FOR SERVICES           | (475)                | (514)                | (123)                | (750)                | (675)                 | 750                  |
| 205-2050-34140                   | CRYPT STORAGE                  | -                    | -                    | -                    | -                    | -                     | -                    |
| 205-2050-34340                   | OPENING & CLOSING              | (11,560)             | (9,750)              | (17,680)             | (12,000)             | (18,250)              | 12,000               |
| 205-2050-34400                   | MARKER SETTING                 | (1,300)              | (325)                | (350)                | (650)                | (350)                 | 500                  |
| 205-2050-34600                   | SALE OF GRAVE SITES            | (4,745)              | (9,864)              | (7,361)              | (7,500)              | (7,611)               | 7,500                |
| 205-2050-34900                   | TRANSFERS IN                   | (29,241)             | (34,948)             | (38,222)             | (56,000)             | -                     | -                    |
| 205-2050-34960                   | SALE OF FIXED ASSETS           | -                    | -                    | -                    | -                    | -                     | -                    |
| 205-2050-39500                   | INTEREST                       | (78)                 | -                    | -                    | (10)                 | -                     | 10                   |
| 205-2050-39580                   | LAND SALE                      | -                    | -                    | -                    | -                    | -                     | -                    |
| 205-2050-39600                   | MISCELLANEOUS INCOME           | (820)                | (2,345)              | (2,550)              | -                    | (2,910)               | -                    |
| 205-2050-39650                   | MISCELLANEOUS REFUNDS & REIMB. | -                    | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL REVENUE</b>             |                                | <b>48,219</b>        | <b>57,747</b>        | <b>66,286</b>        | <b>76,910</b>        | <b>29,796</b>         | <b>20,760</b>        |
| 205-2050-10100                   | CEMETERY - REGULAR HOURS       | 14,491               | 13,376               | 12,563               | 20,969               | 13,220                | 67,115               |
| 205-2050-10110                   | CEMETERY - VACATION            | 2,587                | 1,796                | 2,716                | -                    | 2,861                 | -                    |
| 205-2050-10120                   | CEMETERY - SICK PAY            | 1,019                | 456                  | 8,008                | -                    | 661                   | -                    |
| 205-2050-10130                   | CEMETERY - HOLIDAY             | 2,282                | 3,033                | 2,963                | -                    | 2,012                 | -                    |
| 205-2050-10200                   | CEMETERY - PART-TIME           | -                    | -                    | 145                  | 354                  | -                     | -                    |
| 205-2050-10300                   | CEMETERY - OVERTIME            | 175                  | 178                  | -                    | 204                  | 94                    | -                    |
| 205-2050-10800                   | CEMETERY - SEASONAL EMPLOYEE   | -                    | -                    | -                    | -                    | -                     | -                    |
| 205-2050-10910                   | CEMETERY - PERA                | 1,526                | 1,448                | 1,980                | 1,615                | 1,420                 | 5,034                |
| 205-2050-10920                   | CEMETERY - FICA                | 1,398                | 1,332                | 1,815                | 1,647                | 1,266                 | 5,134                |
| 205-2050-10930                   | CEMETERY - MEDICAL INS.        | 4,975                | 3,907                | 6,867                | 4,958                | 4,635                 | 17,860               |
| 205-2050-10940                   | CEMETERY - LIFE INS.           | 134                  | 140                  | 146                  | 155                  | 146                   | 146                  |
| <b>TOTAL PERSONNEL</b>           |                                | <b>28,587</b>        | <b>25,664</b>        | <b>37,202</b>        | <b>29,902</b>        | <b>26,314</b>         | <b>95,289</b>        |
| 205-2050-11020                   | ADVERTISING, PRINTING, PUBLISH | -                    | -                    | -                    | -                    | -                     | -                    |
| 205-2050-11360                   | UTILITY SERVICE                | 1,169                | 2,469                | 1,961                | 2,400                | 1,318                 | 2,400                |
| 205-2050-11400                   | CONTRACTUAL LABOR              | -                    | -                    | -                    | -                    | -                     | -                    |
| 205-2050-11430                   | OTHER EXPERT & PROFESSIONAL    | 1,500                | -                    | 5,350                | 4,000                | 3,500                 | 4,500                |
| 205-2050-11500                   | INSURANCE                      | 1,648                | 2,074                | 2,487                | 2,400                | 3,885                 | 4,000                |
| 205-2050-11540                   | MAINTENANCE AND REPAIRS        | 635                  | 828                  | 473                  | 2,400                | 404                   | 2,400                |
| 205-2050-11720                   | RENTS AND LEASES               | -                    | -                    | -                    | -                    | -                     | -                    |
| 205-2050-11860                   | TAXES AND LICENSES             | -                    | -                    | -                    | -                    | 19                    | 50                   |
| <b>TOTAL SERVICES</b>            |                                | <b>4,952</b>         | <b>5,371</b>         | <b>10,271</b>        | <b>11,200</b>        | <b>9,127</b>          | <b>13,350</b>        |
| 205-2050-13200                   | UNIFORMS                       | 442                  | 442                  | 380                  | 450                  | 420                   | 450                  |
| 205-2050-13380                   | GASOLINE                       | -                    | 141                  | 183                  | 200                  | 201                   | -                    |
| 205-2050-13400                   | GENERAL SUPPLIES               | 81                   | 1,395                | 258                  | 400                  | 367                   | 450                  |
| 205-2050-13580                   | OFFICE SUPPLIES                | -                    | -                    | -                    | 25                   | -                     | 25                   |
| 205-2050-13820                   | SMALL TOOLS AND EQUIPMENT      | -                    | 80                   | -                    | -                    | -                     | -                    |
| <b>TOTAL SUPPLIES</b>            |                                | <b>523</b>           | <b>2,057</b>         | <b>821</b>           | <b>1,075</b>         | <b>988</b>            | <b>925</b>           |
| 205-2050-15020                   | STRUCTURES AND OTHER IMPROVE.  | -                    | 41                   | -                    | -                    | -                     | -                    |
| 205-2050-15100                   | MACHINERY AND EQUIPMENT        | 13,981               | 33,878               | -                    | 38,000               | -                     | -                    |
| 205-2050-15120                   | OTHER IMPROVEMENTS (SEALCOAT)  | -                    | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL CAPITAL OUTLAY</b>      |                                | <b>13,981</b>        | <b>33,919</b>        | <b>-</b>             | <b>38,000</b>        | <b>-</b>              | <b>-</b>             |
| <b>TOTAL TRANSFERS</b>           |                                | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| <b>TOTAL OTHER</b>               |                                | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| <b>TOTAL DEPARTMENT EXPENSES</b> |                                | <b>48,044</b>        | <b>67,012</b>        | <b>48,295</b>        | <b>80,177</b>        | <b>36,429</b>         | <b>109,564</b>       |
| <b>NET DEPARTMENT</b>            |                                | <b>175</b>           | <b>(9,265)</b>       | <b>17,991</b>        | <b>(3,267)</b>       | <b>(6,633)</b>        | <b>(88,804)</b>      |



This will become 101-4235 for 2023  
Formerly 240-2400

Division: PUBLIC WORKS  
Department Name: CIVIC CENTER

| CODE           | DESCRIPTION                      | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|----------------|----------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 240-2400-34300 | HALL RENTAL                      | (10,000)             | (5,725)              | (9,484)              | (11,000)             | 8,995                 | 11,000               |
| 240-2400-34900 | TRANSFER - IN                    | (3,900)              | -                    | (2,345)              | (2,051)              | -                     | -                    |
| 240-2400-39460 | DONATIONS                        | -                    | -                    | -                    | -                    | -                     | -                    |
| 240-2400-39500 | INTEREST INCOME                  | (256)                | (172)                | 8                    | (20)                 | -                     | -                    |
| 240-2400-39600 | MISCELLANEOUS INCOME             | -                    | -                    | -                    | -                    | -                     | -                    |
| 240-2400-39650 | MISC. REIMBURSEMENTS             | -                    | -                    | (73)                 | -                    | -                     | -                    |
|                | <b>TOTAL REVENUE</b>             | <b>14,156</b>        | <b>5,897</b>         | <b>11,894</b>        | <b>13,071</b>        | <b>8,995</b>          | <b>11,000</b>        |
| 240-2400-10100 | CIVIC CENTER - REGULAR HOURS     | 625                  | 293                  | 254                  | 1,169                | 266                   | -                    |
| 240-2400-10110 | VACATION                         | -                    | -                    | -                    | -                    | -                     | -                    |
| 240-2400-10120 | SICK                             | -                    | -                    | -                    | -                    | -                     | -                    |
| 240-2400-10130 | HOLIDAY                          | -                    | -                    | -                    | -                    | -                     | -                    |
| 240-2400-10160 | CUSTODIAN                        | -                    | -                    | -                    | -                    | -                     | -                    |
| 240-2400-10200 | CIVIC CENTER - PART-TIME         | 246                  | 177                  | 130                  | -                    | -                     | -                    |
| 240-2400-10300 | OVERTIME                         | 85                   | -                    | -                    | -                    | -                     | -                    |
| 240-2400-10800 | CIVIC CENTER-SEASONAL LABOR      | 47                   | -                    | 26                   | -                    | 224                   | -                    |
| 240-2400-10910 | CIVIC CENTER - PERA              | 72                   | 32                   | 19                   | 88                   | 20                    | -                    |
| 240-2400-10920 | CIVIC CENTER - FICA              | 72                   | 33                   | 29                   | 89                   | 36                    | -                    |
| 240-2400-10930 | CIVIC CENTER - MEDICAL INS       | 153                  | 75                   | 70                   | 285                  | 39                    | -                    |
|                | <b>TOTAL PERSONNEL</b>           | <b>1,301</b>         | <b>609</b>           | <b>528</b>           | <b>1,631</b>         | <b>585</b>            | <b>-</b>             |
| 240-2400-11020 | ADVERTISING, PRINTING & PUBLISH  | -                    | -                    | -                    | 50                   | -                     | -                    |
| 240-2400-11180 | CLEANING AND WASTE REMOVAL       | -                    | -                    | -                    | 50                   | -                     | -                    |
| 240-2400-11200 | TELEPHONE AND POSTAGE            | -                    | -                    | -                    | -                    | 230                   | -                    |
| 101-4235-11250 | INTERNET SERVICE                 | -                    | -                    | -                    | -                    | -                     | 720                  |
| 240-2400-11360 | UTILITY SERVICE                  | 4,589                | 4,544                | 4,579                | 4,700                | 4,442                 | 5,000                |
| 240-2400-11430 | EXPERT AND PROFESSIONAL          | -                    | 16                   | 160                  | 900                  | 320                   | 900                  |
| 240-2400-11500 | INSURANCE & BONDS                | 596                  | 641                  | 666                  | 800                  | 1,251                 | 1,300                |
| 240-2400-11540 | MAINTENANCE AND REPAIRS          | 6,913                | 2,278                | 771                  | 3,500                | 805                   | 3,500                |
|                | MEMBERSHIPS AND SUBSCRIPTIONS    | -                    | -                    | -                    | -                    | -                     | 150                  |
| 240-2400-11860 | TAXES AND LICENSES               | 735                  | 765                  | (109)                | 900                  | 266                   | 1,000                |
| 240-2400-11880 | TRAVEL - MILEAGE                 | -                    | -                    | -                    | -                    | -                     | -                    |
|                | <b>TOTAL SERVICES</b>            | <b>12,833</b>        | <b>8,244</b>         | <b>6,067</b>         | <b>10,900</b>        | <b>7,314</b>          | <b>12,570</b>        |
| 240-2400-13380 | GASOLINE                         | -                    | -                    | -                    | -                    | -                     | -                    |
| 240-2400-13400 | GENERAL SUPPLIES                 | -                    | -                    | -                    | 400                  | 58                    | 500                  |
| 240-2400-13580 | OFFICE SUPPLIES                  | -                    | -                    | -                    | 40                   | -                     | 40                   |
| 240-2400-13820 | SMALL TOOLS AND EQUIPMENT        | -                    | -                    | -                    | 100                  | -                     | 100                  |
|                | <b>TOTAL SUPPLIES</b>            | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>540</b>           | <b>58</b>             | <b>640</b>           |
| 240-2400-15020 | STRUCTURES AND OTHER IMPROVE.    | -                    | -                    | -                    | -                    | -                     | -                    |
| 240-2400-15100 | MACHINERY AND EQUIPMENT          | -                    | -                    | -                    | -                    | -                     | -                    |
|                | <b>TOTAL CAPITAL OUTLAY</b>      | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
|                | <b>TOTAL TRANSFERS</b>           | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
|                | <b>TOTAL OTHER</b>               | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
|                | <b>TOTAL DEPARTMENT EXPENSES</b> | <b>14,134</b>        | <b>8,853</b>         | <b>6,595</b>         | <b>13,071</b>        | <b>7,958</b>          | <b>13,210</b>        |
|                | <b>NET DEPARTMENT</b>            | <b>22</b>            | <b>(2,956)</b>       | <b>5,299</b>         | <b>-</b>             | <b>1,037</b>          | <b>(2,210)</b>       |

| CODE                             | DESCRIPTION                     | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|----------------------------------|---------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 101-4005-34370                   | CANOE & KAYAK RENTALS           | (580)                | (1,699)              | (569)                | 750                  | (1,416)               | -                    |
| 101-4006-39420                   | DONATIONS - CANOEING, CONCERTS  | -                    | (15,500)             | (3,100)              | 750                  | (6,302)               | -                    |
| 101-4006-39450                   | CAMPING CHARGES                 | (5,862)              | (8,500)              | (16,930)             | 15,000               | (15,326)              | 15,000               |
| <b>TOTAL REVENUE</b>             |                                 | <b>6,442</b>         | <b>25,700</b>        | <b>20,598</b>        | <b>16,500</b>        | <b>23,043</b>         | <b>15,000</b>        |
| 101-4527-10100                   | SKATING RINKS - REGULAR HRS.    | -                    | -                    | -                    | 118                  | -                     | -                    |
| 101-4527-10200                   | SKATING RINKS - PART-TIME       | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4527-10800                   | SKATING RINKS - SEASONAL        | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4527-10910                   | SKATING RINKS - PERA            | -                    | -                    | -                    | 9                    | -                     | -                    |
| 101-4527-10920                   | SKATING RINKS - FICA            | -                    | -                    | -                    | 9                    | -                     | -                    |
| 101-4527-10930                   | SKATING RINKS - MEDICAL INS     | -                    | -                    | -                    | 29                   | -                     | -                    |
| <b>TOTAL PERSONNEL</b>           |                                 | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>165</b>           | <b>-</b>              | <b>-</b>             |
| 101-4527-11010                   | COMMUNITY PROMOTION             | -                    | 65                   | 63                   | 1,000                | 1,446                 | 1,000                |
| 101-4527-11020                   | ADVERTISING, PRINTING & PUBLISH | -                    | -                    | 58                   | 2,500                | -                     | 2,500                |
| 101-4527-11360                   | UTILITY SERVICE                 | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4527-11400                   | CONTRACTUAL LABOR               | -                    | -                    | -                    | 2,500                | -                     | 2,500                |
| 101-4527-11540                   | MAINTENANCE AND REPAIRS         | -                    | -                    | -                    | 2,920                | -                     | 3,000                |
| 101-4527-11620                   | OTHER CHARGES                   | -                    | 10,990               | 11,266               | 10,500               | 9,879                 | -                    |
| <b>TOTAL SERVICES</b>            |                                 | <b>-</b>             | <b>11,055</b>        | <b>11,386</b>        | <b>19,420</b>        | <b>11,325</b>         | <b>9,000</b>         |
| 101-4527-13300                   | PROPANE                         | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4527-13380                   | FUEL                            | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4527-13400                   | GENERAL SUPPLIES                | -                    | -                    | 56                   | -                    | -                     | -                    |
| <b>TOTAL SUPPLIES</b>            |                                 | <b>-</b>             | <b>-</b>             | <b>56</b>            | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| <b>TOTAL CAPITAL OUTLAY</b>      |                                 |                      |                      |                      |                      |                       |                      |
| <b>TOTAL TRANSFERS</b>           |                                 |                      |                      |                      |                      |                       |                      |
| <b>TOTAL OTHER</b>               |                                 |                      |                      |                      |                      |                       |                      |
| <b>TOTAL DEPARTMENT EXPENSES</b> |                                 | <b>-</b>             | <b>11,055</b>        | <b>11,443</b>        | <b>19,585</b>        | <b>11,325</b>         | <b>9,000</b>         |
| <b>NET DEPARTMENT</b>            |                                 | <b>6,442</b>         | <b>14,645</b>        | <b>9,156</b>         | <b>(3,085)</b>       | <b>11,718</b>         | <b>6,000</b>         |

2022 Adopted amounts do not appear to be in the Caselle system.

| CODE                             | DESCRIPTION                 | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|----------------------------------|-----------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 242-2420-39460                   | DONATIONS                   | (3,300)              | (10,700)             | (11,176)             | (5,990)              | (3,168)               | 5,000                |
| 242-2420-39500                   | INTEREST INCOME             | (167)                | (118)                | 1                    | (10)                 | -                     | -                    |
| 242-2420-39600                   | MISCELLANEOUS INCOME        | -                    | -                    | (891)                | -                    | (13)                  | 360                  |
| <b>TOTAL REVENUE</b>             |                             | <b>3,467</b>         | <b>10,818</b>        | <b>12,065</b>        | <b>6,000</b>         | <b>3,181</b>          | <b>5,360</b>         |
| <b>TOTAL PERSONNEL</b>           |                             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| 242-2420-11020                   | ADVERTISING, PRINTING, PUBL | -                    | 100                  | 2,970                | -                    | 6,631                 | 100                  |
| 242-2420-11200                   | POSTAGE                     | -                    | -                    | -                    | -                    | -                     | -                    |
| 242-2420-11430                   | EXPERT AND PROFESSIONAL     | -                    | -                    | -                    | -                    | -                     | -                    |
| 242-2420-11540                   | REPAIRS/MAINTENANCE         | -                    | -                    | -                    | -                    | -                     | 500                  |
| 242-2420-11620                   | OTHER CHARGES               | -                    | 19,329               | 12,898               | -                    | (1,601)               | -                    |
| <b>TOTAL SERVICES</b>            |                             | <b>-</b>             | <b>19,429</b>        | <b>15,867</b>        | <b>-</b>             | <b>5,030</b>          | <b>600</b>           |
| 242-2420-13400                   | GENERAL SUPPLIES            | 3,046                | 3,648                | 1,535                | 6,000                | 7,908                 | 4,000                |
| <b>TOTAL SUPPLIES</b>            |                             | <b>3,046</b>         | <b>3,648</b>         | <b>1,535</b>         | <b>6,000</b>         | <b>7,908</b>          | <b>4,000</b>         |
| <b>TOTAL CAPITAL OUTLAY</b>      |                             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| <b>TOTAL TRANSFERS</b>           |                             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| <b>TOTAL OTHER</b>               |                             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| <b>TOTAL DEPARTMENT EXPENSES</b> |                             | <b>3,046</b>         | <b>23,077</b>        | <b>17,402</b>        | <b>6,000</b>         | <b>12,938</b>         | <b>4,600</b>         |
| <b>NET DEPARTMENT</b>            |                             | <b>421</b>           | <b>(12,259)</b>      | <b>(5,337)</b>       | <b>-</b>             | <b>(9,757)</b>        | <b>760</b>           |

Miscellaneous income includes the ATM fees generated by the ATM located at the Liquor Store. These are averaging \$30 per month. Paid to the City by SIMAS Investments.

This will become 101-4529 for 2023

Division: PARKS AND RECREATION  
 Department Name: AGE-FRIENDLY

| CODE           | DESCRIPTION                      | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|----------------|----------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 242-2420-39470 | DONATIONS-AGE-FRIENDLY PROGRAM   | -                    | -                    | 1,153                | -                    | 7,344                 | 1,000                |
|                | <b>TOTAL REVENUE</b>             | -                    | -                    | 1,153                | -                    | 7,344                 | 1,000                |
|                | <b>TOTAL PERSONNEL</b>           | -                    | -                    | -                    | -                    | -                     | -                    |
| 242-2420-11020 | ADVERTISING, PRINTING, PUBL      | -                    | -                    | -                    | -                    | -                     | -                    |
| 242-2420-11200 | POSTAGE                          | -                    | -                    | -                    | -                    | -                     | -                    |
| 242-2420-11430 | EXPERT AND PROFESSIONAL          | -                    | -                    | -                    | -                    | -                     | -                    |
| 242-2420-11540 | REPAIRS/MAINTENANCE              | -                    | -                    | -                    | -                    | -                     | -                    |
| 242-2420-11620 | OTHER CHARGES                    | -                    | -                    | -                    | -                    | -                     | -                    |
| 242-2420-11630 | AGE-FRIENDLY PROGRAM             | -                    | -                    | (365)                | -                    | 8,344                 | -                    |
|                | <b>TOTAL SERVICES</b>            | -                    | -                    | (365)                | -                    | 8,344                 | -                    |
| 242-2420-13400 | GENERAL SUPPLIES                 | -                    | -                    | -                    | -                    | -                     | 2,000                |
|                | <b>TOTAL SUPPLIES</b>            | -                    | -                    | -                    | -                    | -                     | 2,000                |
|                | <b>TOTAL CAPITAL OUTLAY</b>      | -                    | -                    | -                    | -                    | -                     | -                    |
|                | <b>TOTAL TRANSFERS</b>           | -                    | -                    | -                    | -                    | -                     | -                    |
|                | <b>TOTAL OTHER</b>               | -                    | -                    | -                    | -                    | -                     | -                    |
|                | <b>TOTAL DEPARTMENT EXPENSES</b> | -                    | -                    | (365)                | -                    | 8,344                 | 2,000                |
|                | <b>NET DEPARTMENT</b>            | -                    | -                    | 1,518                | -                    | (1,000)               | (1,000)              |

The activity was previously co-mingled with Light Up Princeton in Special Revenue fund 242. The fund ended 2021 with a negative balance and was recommended to be closed by the Auditors. As the City supports these activities regardless of donations and contributions from the community, it was decided to create General Fund departments for them.

| CODE           | DESCRIPTION                      | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|----------------|----------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 101-4005-34340 | SPLASH PARK REVENUE              | (21,022)             | -                    | (18,490)             | (18,000)             | (21,746)              | 19,500               |
| 101-4005-34350 | SPLASH PARK - MISCELLANEOUS      | (665)                | -                    | -                    | (500)                | (1,524)               | 500                  |
|                | <b>TOTAL REVENUE</b>             | <b>21,687</b>        | <b>-</b>             | <b>18,490</b>        | <b>18,500</b>        | <b>23,270</b>         | <b>20,000</b>        |
| 101-4554-10100 | SPLASH PARK - REGULAR HRS        | 6,182                | -                    | 6,289                | 13,905               | 5,737                 | 24,887               |
| 101-4554-10200 | SPLASH PARK - PART-TIME          | -                    | -                    | -                    | -                    | 3,904                 | 4,000                |
| 101-4554-10300 | SPLASH PARK - OVERTIME           | 43                   | -                    | -                    | -                    | -                     | -                    |
| 101-4554-10800 | SPLASH PARK - SEASONAL           | 5,647                | -                    | 10,803               | 6,618                | 9,186                 | 10,000               |
| 101-4554-10910 | SPLASH PARK - PERA               | 467                  | -                    | 472                  | 765                  | 430                   | 1,866                |
| 101-4554-10920 | SPLASH PARK - FICA               | 878                  | -                    | 1,278                | 1,287                | 1,402                 | 1,904                |
| 101-4554-10930 | SPLASH PAR - MEDICAL INSURANCE   | 1,418                | -                    | 1,660                | 2,489                | 1,655                 | 6,840                |
|                | SPLASH PARK - LIFE INSURANCE     |                      |                      |                      |                      |                       | 49                   |
|                | <b>TOTAL PERSONNEL</b>           | <b>14,634</b>        | <b>-</b>             | <b>20,502</b>        | <b>25,064</b>        | <b>22,314</b>         | <b>49,497</b>        |
| 101-4554-11020 | ADS AND PUBLICATIONS             | 1,193                | -                    | 580                  | 2,500                | 855                   | 1,500                |
| 101-4554-11200 | TELEPHONE AND POSTAGE            | 632                  | 123                  | 1,132                | 600                  | 845                   | 650                  |
| 101-4554-11360 | UTILITY SERVICE                  | 13,964               | 7,514                | 18,067               | 16,750               | 20,511                | 18,500               |
| 101-4554-11430 | OTHER PROFESSIONAL FEES          | 3,853                | -                    | -                    | -                    | 654                   | 750                  |
| 101-4554-11540 | MAINTENANCE AND REPAIRS          | 1,771                | 443                  | 2,546                | 5,000                | 4,961                 | 5,000                |
| 101-4554-11580 | MEMBERSHIP AND SUBSCRIPTIONS     | -                    | -                    | -                    | -                    | 7                     | 165                  |
| 101-4554-11620 | OTHER CHARGES                    | -                    | -                    | 84                   | 75                   | -                     | 75                   |
| 101-4554-11860 | TAXES AND LICENSES               | 2,135                | 20                   | 1,884                | 2,400                | 674                   | 2,400                |
| 101-4554-11890 | CONFER.,SCHOOL,TRAINING FEES     | 650                  | -                    | 720                  | 750                  | 360                   | 600                  |
|                | <b>TOTAL SERVICES</b>            | <b>24,197</b>        | <b>8,101</b>         | <b>25,013</b>        | <b>28,075</b>        | <b>28,868</b>         | <b>29,640</b>        |
| 101-4554-13220 | COMMODITIES FOR RESALE -SNACKS   | 16                   | -                    | -                    | -                    | -                     | 250                  |
| 101-4554-13380 | GASOLINE                         | 60                   | 66                   | 70                   | 75                   | -                     | -                    |
| 101-4554-13400 | GENERAL SUPPLIES                 | 2,631                | 1,220                | 988                  | 2,700                | 1,633                 | 2,700                |
| 101-4554-13430 | CHEMICALS - SPLASH PARK          | 429                  | -                    | 2,281                | 1,400                | 1,902                 | 2,200                |
| 101-4554-13580 | OFFICE SUPPLIES                  | -                    | -                    | 118                  | 200                  | -                     | 100                  |
| 101-4554-13820 | SMALL TOOLS AND EQUIPMENT        | -                    | -                    | -                    | -                    | 63                    | 700                  |
| 101-4554-13920 | MISC. SUPPLIES                   | -                    | -                    | -                    | -                    | -                     | -                    |
|                | <b>TOTAL SUPPLIES</b>            | <b>3,135</b>         | <b>1,286</b>         | <b>3,457</b>         | <b>4,375</b>         | <b>3,597</b>          | <b>5,950</b>         |
| 101-4554-15020 | OTHER IMPROVEMENTS               | -                    | -                    | -                    | -                    | -                     | 65,000               |
| 101-4554-15100 | MACHINERY AND EQUIPMENT          | -                    | -                    | -                    | -                    | -                     | -                    |
|                | <b>TOTAL CAPITAL OUTLAY</b>      | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>65,000</b>        |
|                | <b>TOTAL TRANSFERS</b>           | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
|                | <b>TOTAL OTHER</b>               | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
|                | <b>TOTAL DEPARTMENT EXPENSES</b> | <b>41,967</b>        | <b>9,387</b>         | <b>48,973</b>        | <b>57,514</b>        | <b>54,779</b>         | <b>150,087</b>       |
|                | <b>NET DEPARTMENT</b>            | <b>(20,280)</b>      | <b>(9,387)</b>       | <b>(30,483)</b>      | <b>(39,014)</b>      | <b>(31,509)</b>       | <b>(130,087)</b>     |

101-4554-10100 Regular hours are comprised of one-third of the salary of the Public Works Superintendent.

The proposed improvements are scheduled to be paid for from Park Dedication (Special Revenue Fund 802).

101-4554-13820 Additional expenses include a tablet and mount for the concession stand to replace the tablet damaged in 2021 as well as an internet access WiFi access point to improve service.

| CODE           | DESCRIPTION                      | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|----------------|----------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 101-4005-34400 | MARK PARK RENTAL                 | (3,300)              | (5,550)              | (18,402)             | (12,000)             | 9,889                 | 12,000               |
| 101-4555-XXXXX | Mark Park Field Usage Agreement  | -                    | -                    | -                    | -                    | -                     | -                    |
|                | <b>TOTAL REVENUE</b>             | <b>3,300</b>         | <b>5,550</b>         | <b>18,402</b>        | <b>12,000</b>        | <b>9,889</b>          | <b>12,000</b>        |
| 101-4555-10100 | PARK MAINTENANCE - REGULAR HRS   | 63,736               | 93,904               | 99,841               | 76,539               | 67,643                | 72,491               |
| 101-4555-10110 | PARK MAINTENANCE - VACATION      | 1,135                | 5,044                | 4,703                | -                    | 5,274                 | -                    |
| 101-4555-10120 | PARK MAINTENANCE - SICK HRS.     | 743                  | 341                  | 3,302                | -                    | 3,157                 | -                    |
| 101-4555-10130 | PARK MAINTENANCE - HOLIDAY HRS   | 4,563                | 5,835                | 4,467                | -                    | 4,875                 | -                    |
| 101-4555-10200 | PARK MAINTENANCE - PART-TIME     | -                    | 3,004                | 3,802                | -                    | -                     | -                    |
| 101-4555-10300 | PARK MAINTENANCE - OVERTIME      | 318                  | 164                  | 116                  | 375                  | -                     | -                    |
| 101-4555-10800 | PARK MAINTENANCE - SEASONAL      | 5,280                | 6,216                | 3,090                | 7,615                | 3,679                 | 7,500                |
| 101-4555-10910 | PARK MAINTENANCE - PERA          | 5,231                | 8,165                | 8,589                | 5,784                | 6,096                 | 9,123                |
| 101-4555-10920 | PARK MAINTENANCE - FICA          | 5,317                | 8,266                | 8,505                | 6,466                | 5,846                 | 9,242                |
| 101-4555-10930 | PARKS - MEDICAL INSURANCE        | 14,687               | 23,372               | 26,908               | 18,385               | 19,306                | 35,021               |
| 101-4555-10940 | PARKS - LIFE INSURANCE           | 269                  | 280                  | 292                  | 280                  | 292                   | 292                  |
| 101-4555-10950 | UNEMPLOYMENT                     | -                    | -                    | -                    | -                    | -                     | -                    |
|                | <b>TOTAL PERSONNEL</b>           | <b>101,278</b>       | <b>154,591</b>       | <b>163,616</b>       | <b>115,444</b>       | <b>116,167</b>        | <b>79,991</b>        |
| 101-4555-11020 | ADS AND PUBLICATIONS             | 100                  | -                    | 220                  | 300                  | -                     | 300                  |
| 101-4555-11200 | TELEPHONE AND POSTAGE            | -                    | -                    | 201                  | 25                   | 458                   | 25                   |
| 101-4555-11250 | CELL PHONE                       | -                    | -                    | -                    | -                    | -                     | 500                  |
| 101-4555-11360 | UTILITY SERVICE                  | 12,982               | 18,496               | 22,563               | 14,000               | 16,958                | 15,000               |
| 101-4555-11400 | CONTRACTED LABOR                 | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4555-11420 | ENGINEERING                      | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4555-11430 | PROFESSIONAL FEES/SEALCOATING    | 510                  | 580                  | -                    | 1,000                | 630                   | 1,500                |
| 101-4555-11500 | INSURANCE AND BONDS              | -                    | -                    | -                    | -                    | 6,940                 | 7,000                |
| 101-4555-11540 | MAINTENANCE AND REPAIRS          | 9,350                | 17,483               | 26,579               | 20,000               | 20,781                | 20,000               |
| 101-4555-11580 | MEMBERSHIP AND SUBSCRIPTIONS     | 150                  | 150                  | 150                  | 150                  | 315                   | 300                  |
| 101-4555-11620 | OTHER CHARGES - RENTAL           | -                    | -                    | -                    | 50                   | -                     | 50                   |
| 101-4555-11720 | RENTS AND LEASES                 | -                    | -                    | -                    | -                    | -                     | -                    |
| 101-4555-11860 | TAXES AND LICENSES               | 1,103                | 1,228                | 1,200                | 850                  | 1,151                 | 850                  |
| 101-4555-11890 | CONFER.,SCHOOL,TRAINING FEES     | 570                  | 745                  | 755                  | 750                  | 424                   | 1,000                |
| 101-4555-11900 | LODGING, MEALS & PER DIEM        | -                    | -                    | -                    | -                    | -                     | -                    |
|                | <b>TOTAL SERVICES</b>            | <b>24,766</b>        | <b>38,681</b>        | <b>51,668</b>        | <b>37,125</b>        | <b>47,658</b>         | <b>46,525</b>        |
| 101-4555-13200 | UNIFORM                          | 884                  | 884                  | 760                  | 900                  | 784                   | 900                  |
| 101-4555-13380 | GASOLINE                         | 861                  | 1,069                | 1,343                | 1,400                | 1,980                 | -                    |
| 101-4555-13400 | GENERAL SUPPLIES                 | 7,432                | 7,323                | 6,912                | 9,000                | 7,091                 | 9,000                |
|                | <b>TOTAL SUPPLIES</b>            | <b>9,176</b>         | <b>9,276</b>         | <b>9,014</b>         | <b>11,300</b>        | <b>9,854</b>          | <b>9,900</b>         |
| 101-4555-15010 | LAND                             | -                    | -                    | -                    | -                    | 71                    | -                    |
| 101-4555-15020 | OTHER IMPROVEMENTS               | 25,922               | -                    | 27,005               | 30,000               | 5,665                 | 72,000               |
| 101-4555-15100 | MACHINERY AND EQUIPMENT          | -                    | 38,026               | 58,215               | 23,000               | 21,307                | -                    |
|                | <b>TOTAL CAPITAL OUTLAY</b>      | <b>25,922</b>        | <b>38,026</b>        | <b>85,220</b>        | <b>53,000</b>        | <b>27,043</b>         | <b>72,000</b>        |
| 101-4555-17900 | TRANSFERS OUT                    | 800                  | 800                  | 800                  | 800                  | -                     | 800                  |
|                | <b>TOTAL TRANSFERS</b>           | <b>800</b>           | <b>800</b>           | <b>800</b>           | <b>800</b>           | <b>-</b>              | <b>800</b>           |
| 101-4555-18200 | REFUNDS AND REIMBURSEMENTS       | -                    | -                    | -                    | -                    | -                     | -                    |
|                | <b>TOTAL OTHER</b>               | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
|                | <b>TOTAL DEPARTMENT EXPENSES</b> | <b>161,942</b>       | <b>241,374</b>       | <b>310,318</b>       | <b>217,669</b>       | <b>200,723</b>        | <b>209,216</b>       |
|                | <b>NET DEPARTMENT</b>            | <b>(158,642)</b>     | <b>(235,824)</b>     | <b>(291,915)</b>     | <b>(205,669)</b>     | <b>(190,834)</b>      | <b>(197,216)</b>     |

Capital improvements include Pickel Ball Courts (Park Dedication Special Revenue Fund 802) and a Comprehensive Park Plan from Capital Reserve.

| CODE                             | DESCRIPTION                    | ACTUAL     | ACTUAL     | ACTUAL     | ADOPTED   | ACTUAL     | PROPOSED  |
|----------------------------------|--------------------------------|------------|------------|------------|-----------|------------|-----------|
|                                  |                                | 12/31/2019 | 12/31/2020 | 12/31/2021 | 1/31/2022 | 12/31/2022 | 1/1/2023  |
| <b>TOTAL REVENUE</b>             |                                | -          | -          | -          | -         | -          | -         |
| 101-4930-10100                   | UNALLOCATED - REGULAR HOURS    | -          | -          | -          | -         | -          | 75,000    |
| 101-4930-10910                   | UNALLOCATED - PERA             | -          | -          | -          | -         | -          | -         |
| 101-4930-10920                   | UNALLOCATED - FICA             | -          | -          | -          | -         | -          | -         |
| <b>TOTAL PERSONNEL</b>           |                                | -          | -          | -          | -         | -          | 75,000    |
| 101-4930-11020                   | ADVERTISING,PRINTING & PUBLISH | -          | -          | 50         | -         | 30         | -         |
| 101-4930-11360                   | UTILITY SERVICE                | -          | -          | -          | -         | 97         | -         |
| 101-4930-11400                   | PROFESSIONAL CONTRACTS         | -          | -          | 3,553      | -         | -          | -         |
| 101-4930-11410                   | ATTORNEY FEES                  | -          | -          | -          | -         | -          | -         |
| 101-4930-11420                   | ENGINEER SERVICES              | -          | -          | -          | -         | -          | -         |
| 101-4930-11430                   | EXPERT & PROF                  | -          | 32         | 2,781      | 10,000    | 12,094     | -         |
| 101-4930-11500                   | INSURANCE AND BONDS            | 140,495    | 148,609    | 147,509    | 175,000   | 126,793    | 250,000   |
| 101-4930-11540                   | MAINTENANCE AND REPAIRS        | 861        | 1,159      | 1,440      | -         | 2,112      | -         |
| 101-4930-11580                   | MEMBERSHIP AND SUBSCRIPTIONS   | 537        | 4,761      | 1,312      | -         | 5,193      | -         |
| 101-4930-11590                   | SAFETY PROGRAM DUES & EXPENSES | 11,312     | 11,573     | 11,407     | 12,000    | 5,745      | 7,110     |
| 101-4930-11600                   | REFERENCE MATERIALS            | -          | -          | -          | -         | -          | -         |
| 101-4930-11620                   | OTHER CHARGES                  | (31,838)   | 11,487     | 4,285      | -         | 9,437      | 10,000    |
| 101-4930-11630                   | UTILITY ASSESSMENT             | -          | 0          | (473)      | -         | 376        | 400       |
| 101-4930-11850                   | ANNEXATION TAXES               | 6,974      | 4,780      | -          | 25,000    | -          | 25,000    |
| 101-4930-11860                   | LICENSES AND TAXES             | 863        | 1,225      | 1,377      | 2,000     | 556        | 1,000     |
| 101-4930-11870                   | BUILDING PERMIT REVENUE RESERV | -          | -          | -          | 10,000    | -          | -         |
| 101-4930-11890                   | CONFER,SCHOOL,TRAINING FEES    | 950        | -          | -          | -         | -          | -         |
| <b>TOTAL SERVICES</b>            |                                | 130,154    | 183,626    | 173,240    | 234,000   | 162,433    | 293,510   |
| 101-4930-13380                   | SENIOR CITIZEN VAN             | -          | -          | -          | -         | -          | -         |
| 101-4930-13400                   | GENERAL SUPPLIES               | 3,311      | 1,410      | 32         | 100       | 71         | 100       |
| 101-4930-13410                   | COVID EXPENSES                 | -          | 83,715     | (138)      | -         | 2,624      | -         |
| 101-4930-13420                   | COVID EXPENSE                  | -          | 148,576    | -          | -         | -          | -         |
| 101-4930-13580                   | OFFICE SUPPLIES                | -          | 116        | 162        | -         | -          | -         |
| <b>TOTAL SUPPLIES</b>            |                                | 3,311      | 233,817    | 57         | 100       | 2,695      | 100       |
| 101-4930-14100                   | SERVICE & SUPPLIES INFLATION   | -          | -          | -          | -         | -          | -         |
| 101-4930-15010                   | LAND                           | -          | -          | -          | -         | -          | -         |
| 101-4930-15020                   | OTHER IMPROVEMENTS             | -          | -          | -          | -         | -          | -         |
| 101-4930-15100                   | MACHINERY AND EQUIPMENT        | -          | -          | -          | -         | -          | -         |
| <b>TOTAL CAPITAL OUTLAY</b>      |                                | -          | -          | -          | -         | -          | -         |
| 101-4930-17900                   | TRANSFER - OUT/ CEMETERY       | 13,350     | -          | 32,500     | 68,550    | -          | -         |
| 101-4930-17910                   | TRANSFER - OUT/ AIRPORT        | 11,500     | -          | -          | -         | -          | -         |
| 101-4930-17920                   | TRANSFER - OUT/ CIVIC CENTER   | 3,900      | -          | -          | -         | -          | -         |
| 101-4930-17930                   | TRANSFER OUT - OTHER           | -          | -          | -          | -         | -          | -         |
| 101-4930-17940                   | TRANSFER FOR INSURANCE RESERVE | -          | -          | -          | -         | -          | -         |
| <b>TOTAL TRANSFERS</b>           |                                | 13,350     | -          | 32,500     | 68,550    | -          | -         |
| 101-4930-18200                   | REFUNDS AND REIMBURSEMENTS     | -          | (50)       | -          | -         | (139)      | -         |
| 101-4930-19990                   | UNALLOCATED CONTINGENCY        | -          | -          | -          | -         | -          | -         |
| <b>TOTAL OTHER</b>               |                                | -          | (50)       | -          | -         | -          | -         |
| <b>TOTAL DEPARTMENT EXPENSES</b> |                                | 146,815    | 417,392    | 205,797    | 302,650   | 165,128    | 368,610   |
| <b>NET DEPARTMENT</b>            |                                | (146,815)  | (417,392)  | (205,797)  | (302,650) | (165,128)  | (368,610) |

| CODE                             | DESCRIPTION                    | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|----------------------------------|--------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 210-2100-34000                   | FLEE                           | -                    | -                    | (174)                | -                    | (168)                 | -                    |
| 210-2100-34100                   | CHGS FOR CURRENT SVCS-DRUG     | (1,886)              | (2,524)              | (1,438)              | -                    | (1,504)               | 2,500                |
| 210-2100-34200                   | CHGS FOR CURRENT SVCS-ALCOHOL  | (6,984)              | (1,286)              | (7,035)              | -                    | (11,236)              | 2,500                |
| 210-2100-34250                   | FORFEITURE BUYBACK             | -                    | -                    | -                    | -                    | -                     | -                    |
| 210-2100-39460                   | CONTRIBUTIONS                  | (1,372)              | (1,000)              | (4,225)              | -                    | (5,218)               | -                    |
| 210-2100-39500                   | INTEREST                       | (1,837)              | (1,569)              | 72                   | (250)                | -                     | 200                  |
| 210-2100-39600                   | MISCELLANEOUS INCOME           | -                    | 21                   | (747)                | -                    | -                     | -                    |
| <b>TOTAL REVENUE</b>             |                                | <b>12,079</b>        | <b>6,358</b>         | <b>13,546</b>        | <b>250</b>           | <b>18,126</b>         | <b>5,200</b>         |
| <b>TOTAL PERSONNEL</b>           |                                | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| 210-2100-11020                   | PRINTING AND PUBLICATIONS      | -                    | -                    | -                    | -                    | -                     | -                    |
| 210-2100-11200                   | TELEPHONE AND POSTAGE          | -                    | 18                   | 58                   | 25                   | 15                    | 25                   |
| 210-2100-11410                   | LEGAL SERVICES                 | 925                  | -                    | 9                    | -                    | -                     | -                    |
| 210-2100-11430                   | TASK FORCE EXPENSES            | -                    | -                    | -                    | -                    | -                     | -                    |
| 210-2100-11540                   | MAINTENANCE AND REPAIR         | 25                   | 41                   | -                    | 25                   | 637                   | 25                   |
| 210-2100-11620                   | OTHER CHARGES                  | (218)                | 643                  | 1,033                | 500                  | 673                   | 500                  |
| 210-2100-11860                   | TAXES AND LICENSES             | 99                   | 156                  | -                    | 100                  | 101                   | 100                  |
| 210-2100-11890                   | TRAINING REGISTRATION          | -                    | -                    | -                    | -                    | -                     | -                    |
| 210-2100-11900                   | LODGING, MEALS AND PER DIEM    | -                    | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL SERVICES</b>            |                                | <b>831</b>           | <b>857</b>           | <b>1,100</b>         | <b>650</b>           | <b>1,426</b>          | <b>650</b>           |
| 210-2100-13400                   | GENERAL SUPPLIES               | 356                  | 700                  | 3,870                | 250                  | 5,829                 | 250                  |
| 210-2100-13410                   | DRUG FORFEIT RELATED EXPENSES  | 292                  | -                    | -                    | -                    | 135                   | -                    |
| 210-2100-13420                   | ALCOHOL FORFEIT RELATE EXPENSE | 364                  | -                    | -                    | -                    | -                     | -                    |
| 210-2100-13580                   | OFFICE SUPPLIES                | -                    | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL SUPPLIES</b>            |                                | <b>1,012</b>         | <b>700</b>           | <b>3,870</b>         | <b>250</b>           | <b>5,963</b>          | <b>250</b>           |
| 210-2100-15020                   | STRUCTURES AND OTHER IMPROVE   | -                    | -                    | -                    | -                    | -                     | -                    |
| 210-2100-15100                   | MACHINERY & EQUIPMENT          | -                    | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL CAPITAL OUTLAY</b>      |                                | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| 210-2100-17900                   | TRANSFER - OUT                 | -                    | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL TRANSFERS</b>           |                                | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| 210-2100-18200                   | REFUNDS AND REIMBURSEMENTS     | -                    | 21,115               | -                    | -                    | -                     | -                    |
| <b>TOTAL OTHER</b>               |                                | <b>-</b>             | <b>21,115</b>        | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| <b>TOTAL DEPARTMENT EXPENSES</b> |                                | <b>1,843</b>         | <b>22,672</b>        | <b>4,970</b>         | <b>900</b>           | <b>7,389</b>          | <b>900</b>           |
| <b>NET DEPARTMENT</b>            |                                | <b>10,236</b>        | <b>(16,313)</b>      | <b>8,576</b>         | <b>(650)</b>         | <b>10,737</b>         | <b>4,300</b>         |

210-2100-13400 The primary expense here is the purchase of the stuffed K-9 Bogey for resale as a fundraiser for the Canine Unit.



| CODE                             | DESCRIPTION                   | ACTUAL         | ACTUAL         | ACTUAL          | ADOPTED         | CURRENT         | PROPOSED     |
|----------------------------------|-------------------------------|----------------|----------------|-----------------|-----------------|-----------------|--------------|
|                                  |                               | 12/31/2019     | 12/31/2020     | 12/31/2021      | 1/31/2022       | 12/31/2022      | 1/1/2023     |
| 216-2160-34900                   | TRANSFERS IN                  | (1,600)        | (1,600)        | (1,600)         | (1,800)         | -               | 1,800        |
| 216-2160-39460                   | CONTRIBUTIONS AND DONATIONS   | -              | -              | (58,454)        | -               | (5,050)         | -            |
| 216-2160-39500                   | INTEREST                      | (33)           | (8)            | 25              | (10)            | -               | -            |
| 216-2160-39600                   | MISCELLANEOUS INCOME          | -              | -              | -               | -               | -               | -            |
| <b>TOTAL REVENUE</b>             |                               | <b>(1,633)</b> | <b>(1,608)</b> | <b>(60,029)</b> | <b>(1,810)</b>  | <b>(5,050)</b>  | <b>1,800</b> |
| <b>TOTAL PERSONNEL</b>           |                               | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>     |
| 216-2160-11360                   | UTILITY SERVICE               | 1,000          | 1,000          | 1,000           | 1,000           | 1,000           | 1,000        |
| 216-2160-11400                   | CONTRACTUAL LABOR             | -              | -              | -               | -               | 820             | -            |
| 216-2160-11430                   | OTHER EXPERT AND PROFESSIONAL | -              | -              | -               | -               | 2,881           | -            |
| 216-2160-11500                   | INSURANCE AND BONDS           | -              | -              | -               | -               | 802             | -            |
| 216-2160-11540                   | MAINTENANCE AND REPAIRS       | -              | -              | -               | -               | -               | -            |
| <b>TOTAL SERVICES</b>            |                               | <b>1,000</b>   | <b>1,000</b>   | <b>1,000</b>    | <b>1,000</b>    | <b>5,503</b>    | <b>1,000</b> |
| 216-2160-13400                   | GENERAL SUPPLIES              | 2,494          | 622            | 1,178           | 1,600           | 7,646           | 1,600        |
| <b>TOTAL SUPPLIES</b>            |                               | <b>2,494</b>   | <b>622</b>     | <b>1,178</b>    | <b>1,600</b>    | <b>7,646</b>    | <b>1,600</b> |
| 216-2160-15100                   | SOLHEIM FIELD - MACH. & EQUIP | -              | -              | 12,297          | 28,693          | 28,693          | -            |
| <b>TOTAL CAPITAL OUTLAY</b>      |                               | <b>-</b>       | <b>-</b>       | <b>12,297</b>   | <b>28,693</b>   | <b>28,693</b>   | <b>-</b>     |
| <b>TOTAL TRANSFERS</b>           |                               | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>     |
| <b>TOTAL OTHER</b>               |                               | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>     |
| <b>TOTAL DEPARTMENT EXPENSES</b> |                               | <b>3,494</b>   | <b>1,622</b>   | <b>14,475</b>   | <b>31,293</b>   | <b>41,841</b>   | <b>2,600</b> |
| <b>NET DEPARTMENT</b>            |                               | <b>(5,127)</b> | <b>(3,230)</b> | <b>(74,505)</b> | <b>(33,103)</b> | <b>(46,891)</b> | <b>(800)</b> |

Fire run charges should be revenue in 101-4120

Fund Type: SPECIAL REVENUE  
 Fund Name: FIRE EQUIPMENT RESERVE

| CODE                             | DESCRIPTION                    | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|----------------------------------|--------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 260-2600-34200                   | MISCELLANEOUS SERVICE CHARGES  | -                    | -                    | -                    | -                    | -                     | -                    |
| 260-2600-34210                   | FIRE RUN CHARGES - BLUE HILL   | (1,000)              | -                    | (500)                | -                    | -                     | -                    |
| 260-2600-34220                   | FIRE RUN CHARGES - BOGUS BROOK | -                    | (250)                | -                    | -                    | -                     | -                    |
| 260-2600-34230                   | FIRE RUN CHARGES - CITY        | (1,250)              | (250)                | (1,250)              | -                    | (2,800)               | -                    |
| 260-2600-34240                   | FIRE RUN CHARGES - GREEN BUSH  | -                    | (250)                | (500)                | -                    | (1,000)               | -                    |
| 260-2600-34250                   | FIRE RUN CHGS-PRINCETON TWSP   | (250)                | (500)                | (1,250)              | -                    | (1,000)               | -                    |
| 260-2600-34260                   | FIRE RUN CHARGES - WYANETT     | -                    | (750)                | -                    | -                    | (250)                 | -                    |
| 260-2600-34270                   | FIRE RUN CHARGES-SPENCER BROOK | (500)                | -                    | -                    | -                    | (250)                 | -                    |
| 260-2600-34300                   | TRUCK FUND RECEIPT             | -                    | (146,087)            | (88,676)             | -                    | (5,660)               | -                    |
| 260-2600-34900                   | TRANSFERS IN                   | (24,080)             | (6,405)              | (10,311)             | -                    | -                     | -                    |
| 260-2600-34940                   | WORK FOR OTHER AGENCIES        | -                    | -                    | -                    | -                    | -                     | -                    |
| 260-2600-39020                   | FEDERAL GRANT                  | -                    | (1,700)              | -                    | -                    | (16,043)              | -                    |
| 260-2600-39460                   | DONATIONS                      | (6,800)              | (2,860)              | (32,455)             | (5,000)              | (9,850)               | 5,000                |
| 260-2600-39500                   | INTEREST                       | (1,743)              | (2,054)              | (592)                | (100)                | -                     | 100                  |
| 260-2600-39600                   | MISCELLANEOUS INCOME           | (2,590)              | (286)                | -                    | (6,000)              | -                     | 6,000                |
| 260-2600-39650                   | REFUND AND REIMBURSEMENT       | -                    | (350)                | -                    | -                    | -                     | -                    |
| 260-2600-39780                   | SALE OF FIXED ASSETS           | (10,500)             | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL REVENUE</b>             |                                | <b>48,713</b>        | <b>161,741</b>       | <b>135,535</b>       | <b>11,100</b>        | <b>36,853</b>         | <b>11,100</b>        |
| <b>TOTAL PERSONNEL</b>           |                                | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| 260-2600-11430                   | EXPERT AND PROFESSIONAL        | -                    | -                    | -                    | -                    | -                     | -                    |
| 260-2600-11540                   | MAINTENANCE AND REPAIRS        | -                    | -                    | -                    | -                    | -                     | -                    |
| 260-2600-11620                   | OTHER CHARGES                  | -                    | 7,200                | 7,200                | -                    | (7,200)               | -                    |
| 260-2600-11860                   | TAXES AND LICENSES             | 605                  | -                    | 297                  | -                    | -                     | -                    |
| <b>TOTAL SERVICES</b>            |                                | <b>605</b>           | <b>7,200</b>         | <b>7,497</b>         | <b>-</b>             | <b>7,200</b>          | <b>-</b>             |
| 260-2600-13400                   | GENERAL SUPPLIES               | 7,762                | 2,403                | 1,034                | 10,000               | -                     | 1,000                |
| <b>TOTAL SUPPLIES</b>            |                                | <b>7,762</b>         | <b>2,403</b>         | <b>1,034</b>         | <b>10,000</b>        | <b>-</b>              | <b>1,000</b>         |
| 260-2600-15010                   | LAND                           | -                    | -                    | -                    | -                    | -                     | -                    |
| 260-2600-15020                   | TRUCK & EQUIPMENT RESERVE      | -                    | -                    | 94,074               | -                    | 7,785                 | -                    |
| 260-2600-15030                   | FIRE STATION RESERVE           | -                    | -                    | -                    | -                    | -                     | -                    |
| 260-2600-15100                   | MACHINERY AND EQUIPMENT        | -                    | 53,330               | 12,307               | -                    | 5,607                 | -                    |
| 260-2600-16100                   | MATURED INTEREST               | -                    | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL CAPITAL OUTLAY</b>      |                                | <b>-</b>             | <b>53,330</b>        | <b>106,381</b>       | <b>-</b>             | <b>13,391</b>         | <b>-</b>             |
| 260-2600-17900                   | TRANSFER - OUT                 | -                    | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL TRANSFERS</b>           |                                | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| <b>TOTAL OTHER</b>               |                                | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| <b>TOTAL DEPARTMENT EXPENSES</b> |                                | <b>8,367</b>         | <b>62,933</b>        | <b>114,912</b>       | <b>10,000</b>        | <b>20,591</b>         | <b>1,000</b>         |
| <b>NET DEPARTMENT</b>            |                                | <b>40,346</b>        | <b>98,809</b>        | <b>20,623</b>        | <b>1,100</b>         | <b>16,262</b>         | <b>10,100</b>        |

| CODE                             | DESCRIPTION                   | ACTUAL           | ACTUAL             | ACTUAL     | ADOPTED   | CURRENT    | PROPOSED |
|----------------------------------|-------------------------------|------------------|--------------------|------------|-----------|------------|----------|
|                                  |                               | 12/31/2019       | 12/31/2020         | 12/31/2021 | 1/31/2022 | 12/31/2022 | 1/1/2023 |
| 263-2630-34080                   | BOND PROCEEDS                 | -                | (653,036)          | -          | -         | -          | -        |
| 263-2630-34200                   | MISCELLANEOUS SERVICE CHARGES | -                | -                  | -          | -         | -          | -        |
| 263-2630-34300                   | TRUCK FUND RECEIPT            | (447,055)        | (13,245)           | -          | -         | -          | -        |
| 263-2630-34900                   | TRANSFERS IN                  | -                | -                  | -          | -         | -          | -        |
| 263-2630-39500                   | INTEREST                      | (1,260)          | (3,188)            | 186        | -         | -          | -        |
| 263-2630-39780                   | SALE OF FIXED ASSETS          | (2,400)          | -                  | -          | -         | -          | -        |
| <b>TOTAL REVENUE</b>             |                               | <b>(450,715)</b> | <b>(669,469)</b>   | <b>186</b> | <b>-</b>  | <b>-</b>   | <b>-</b> |
| <b>TOTAL PERSONNEL</b>           |                               | <b>-</b>         | <b>-</b>           | <b>-</b>   | <b>-</b>  | <b>-</b>   | <b>-</b> |
| 263-2630-11430                   | EXPERT AND PROFESSIONAL       | -                | 4,410              | -          | -         | -          | -        |
| 263-2630-11860                   | TAXES AND LICENSES            | -                | -                  | -          | -         | -          | -        |
| <b>TOTAL SERVICES</b>            |                               | <b>-</b>         | <b>4,410</b>       | <b>-</b>   | <b>-</b>  | <b>-</b>   | <b>-</b> |
| 263-2630-13400                   | GENERAL SUPPLIES              | -                | -                  | -          | -         | -          | -        |
| <b>TOTAL SUPPLIES</b>            |                               | <b>-</b>         | <b>-</b>           | <b>-</b>   | <b>-</b>  | <b>-</b>   | <b>-</b> |
| 263-2630-15100                   | MACHINERY AND EQUIPMENT       | 160,918          | 611,689            | -          | -         | -          | -        |
| <b>TOTAL CAPITAL OUTLAY</b>      |                               | <b>160,918</b>   | <b>611,689</b>     | <b>-</b>   | <b>-</b>  | <b>-</b>   | <b>-</b> |
| 263-2630-17900                   | TRANSFER - OUT                | -                | -                  | -          | -         | -          | -        |
| <b>TOTAL TRANSFERS</b>           |                               | <b>-</b>         | <b>-</b>           | <b>-</b>   | <b>-</b>  | <b>-</b>   | <b>-</b> |
| <b>TOTAL OTHER</b>               |                               | <b>-</b>         | <b>-</b>           | <b>-</b>   | <b>-</b>  | <b>-</b>   | <b>-</b> |
| <b>TOTAL DEPARTMENT EXPENSES</b> |                               | <b>160,918</b>   | <b>616,099</b>     | <b>-</b>   | <b>-</b>  | <b>-</b>   | <b>-</b> |
| <b>NET DEPARTMENT</b>            |                               | <b>(611,633)</b> | <b>(1,285,568)</b> | <b>186</b> | <b>-</b>  | <b>-</b>   | <b>-</b> |

| CODE                   | DESCRIPTION                    | ACTUAL          | ACTUAL        | ACTUAL        | ADOPTED       | CURRENT       | PROPOSED      |
|------------------------|--------------------------------|-----------------|---------------|---------------|---------------|---------------|---------------|
|                        |                                | 12/31/2019      | 12/31/2020    | 12/31/2021    | 1/31/2022     | 12/31/2022    | 1/1/2023      |
| 600-6000-32000         | TAXES - CURRENT                | (17,510)        | (18,393)      | (18,008)      | (18,170)      | (18,163)      | 18,170        |
| 600-6000-32020         | TAXES - DELINQUENT             | (222)           | (45)          | (336)         | -             | (43)          | -             |
| 600-6000-32220         | HOUSE RENTAL                   | -               | -             | -             | -             | -             | -             |
| 600-6000-34080         | BOND PROCEEDS                  | -               | -             | -             | -             | -             | -             |
| 600-6000-34100         | CHARGES FOR CURRENT SERVICE    | -               | -             | -             | -             | -             | -             |
| 600-6000-34300         | RENTAL                         | -               | -             | -             | -             | -             | -             |
| 600-6000-34340         | TEMPORARY NON-INTOX. ON-SALE   | -               | -             | -             | -             | -             | -             |
| 600-6000-34380         | LEASE INCOME                   | -               | -             | -             | -             | -             | -             |
| 600-6000-34900         | TRANSFERS IN                   | (5,000)         | (5,000)       | (5,000)       | (5,000)       | -             | 5,000         |
| 600-6000-39080         | HOMESTEAD CREDIT               | -               | -             | -             | -             | -             | -             |
| 600-6000-39120         | MISCELLANEOUS STATE AID        | -               | -             | -             | -             | -             | -             |
| 600-6000-39460         | CONTRIBUTIONS                  | -               | -             | -             | -             | -             | -             |
| 600-6000-39490         | SAINT PAUL FOUND - JOB PORTAL  | -               | -             | -             | -             | -             | -             |
| 600-6000-39500         | INTEREST INCOME                | -               | -             | -             | -             | -             | -             |
| 600-6000-39520         | GRANT - INITIATIVE FOUNDATION  | -               | -             | -             | -             | -             | -             |
| 600-6000-39530         | GRANT - HISTORICAL SOCIETY     | -               | -             | -             | -             | -             | -             |
| 600-6000-39540         | BOND PREMIUM                   | -               | -             | -             | -             | -             | -             |
| 600-6000-39580         | LAND SALE                      | -               | -             | -             | -             | -             | -             |
| 600-6000-39600         | MISCELLANEOUS INCOME           | -               | -             | -             | -             | -             | -             |
| 600-6000-39650         | MISC REFUND AND REIMBURSEMENT  | (1)             | -             | -             | -             | -             | -             |
| 600-6000-39670         | CHANGE IN VALUE OF LAND HELD   | -               | -             | -             | -             | -             | -             |
| <b>TOTAL REVENUE</b>   |                                | <b>22,733</b>   | <b>23,438</b> | <b>23,344</b> | <b>23,170</b> | <b>18,206</b> | <b>23,170</b> |
| 600-6000-10100         | REGULAR HOURS                  | 32,771          | 37,271        | 42,066        | 50,963        | 36,094        | 54,126        |
| 600-6000-10110         | EDA - VACATION                 | 2,088           | 2,629         | 4,552         | -             | 2,922         | -             |
| 600-6000-10120         | EDA - SICK PAY                 | 1,176           | 1,276         | 836           | -             | 533           | -             |
| 600-6000-10130         | EDA - HOLIDAY                  | 1,725           | 2,063         | 989           | -             | 893           | -             |
| 600-6000-10200         | PART-TIME HOURS                | -               | -             | -             | -             | -             | -             |
| 600-6000-10910         | PERA                           | 2,814           | 3,332         | 3,579         | 3,822         | 3,019         | 4,059         |
| 600-6000-10920         | FICA                           | 2,628           | 3,235         | 3,694         | 3,899         | 3,051         | 4,141         |
| 600-6000-10930         | MEDICAL INSURANCE              | 9,062           | 8,702         | 10,535        | 11,673        | 6,304         | 11,201        |
| 600-6000-10940         | LIFE INSURANCE                 | 99              | 103           | 107           | 107           | 92            | 107           |
| <b>TOTAL PERSONNEL</b> |                                | <b>52,363</b>   | <b>58,610</b> | <b>66,359</b> | <b>70,464</b> | <b>52,908</b> | <b>73,634</b> |
| 600-6000-11010         | PUBLIC RELATIONS / PROMOTION   | 750             | -             | 936           | -             | 20,962        | 5,000         |
| 600-6000-11020         | ADVERTISING AND PUBLICATION    | (279)           | 425           | 29            | 21,300        | 3,318         | 5,000         |
| 600-6000-11200         | PHONE SERVICE                  | (314)           | 292           | 586           | 500           | 445           | -             |
| 600-6000-11360         | UTILITY SERVICE                | -               | -             | -             | -             | -             | -             |
| 600-6000-11400         | CONTRACTED LABOR               | -               | -             | -             | 2,000         | 1,303         | 2,000         |
| 600-6000-11410         | ATTORNEY FEES                  | -               | -             | 679           | -             | 105           | 150           |
| 600-6000-11420         | ENGINEERING                    | (389)           | -             | -             | 1,000         | 6,299         | 1,000         |
| 600-6000-11430         | OTHER EXPERT & PROFESSIONAL    | (491)           | 230           | 560           | 1,000         | 210           | 1,000         |
| 600-6000-11500         | INSURANCE AND BONDS            | (144)           | 165           | 189           | 200           | 99            | 100           |
| 600-6000-11540         | REPAIRS AND MAINTENANCE        | (59)            | -             | -             | -             | -             | -             |
| 600-6000-11580         | MEMBERSHIP AND SUBSCRIPTIONS   | (1,275)         | 850           | 850           | -             | 71            | 100           |
| 600-6000-11620         | OTHER CHARGES                  | (2,870)         | 2,982         | 2,233         | 1,145         | 2,102         | 2,200         |
| 600-6000-11630         | FORMAL CONTRACTUAL SERVICE     | -               | -             | -             | -             | -             | -             |
| 600-6000-11860         | TAXES AND LICENSES             | (37,222)        | 21,097        | 20,110        | 21,100        | 25,136        | 500           |
| 600-6000-11880         | MILEAGE                        | (407)           | -             | 249           | 750           | 211           | 500           |
| 600-6000-11890         | CONFERENCE AND SCHOOL REGIST   | -               | 125           | 970           | 1,250         | 545           | 1,500         |
| 600-6000-11900         | LODGING AND MEALS              | (290)           | -             | -             | -             | 449           | 1,000         |
| <b>TOTAL SERVICES</b>  |                                | <b>(42,990)</b> | <b>26,165</b> | <b>27,390</b> | <b>50,245</b> | <b>61,253</b> | <b>20,050</b> |
| 600-6000-13200         | UNIFORM ALLOWANCE              | 156             | 152           | 47            | -             | -             | -             |
| 600-6000-13380         | GASOLINE                       | -               | -             | -             | -             | -             | -             |
| 600-6000-13400         | GENERAL SUPPLIES               | 47              | -             | 91            | 50            | 2,035         | 100           |
| 600-6000-13420         | STARTS HERE - PROGRAM EXPENSES | -               | -             | -             | -             | -             | -             |
| 600-6000-13580         | OFFICE SUPPLIES                | -               | -             | -             | -             | 66            | 50            |
| 600-6000-13820         | JOB PORTAL PROGRAM             | -               | -             | -             | -             | -             | -             |
| <b>TOTAL SUPPLIES</b>  |                                | <b>203</b>      | <b>152</b>    | <b>138</b>    | <b>50</b>     | <b>2,102</b>  | <b>150</b>    |

| CODE                      | DESCRIPTION                   | ACTUAL     | ACTUAL     | ACTUAL     | ADOPTED     | CURRENT    | PROPOSED    |
|---------------------------|-------------------------------|------------|------------|------------|-------------|------------|-------------|
|                           |                               | 12/31/2019 | 12/31/2020 | 12/31/2021 | 1/31/2022   | 12/31/2022 | 1/1/2023    |
| 600-6000-14020            | BAD DEBTS                     | -          | -          | -          | -           | -          | -           |
| 600-6000-15010            | LAND                          | -          | -          | -          | 245,000     | -          | -           |
| 600-6000-15020            | STRUCTURES AND IMPROVEMENTS   | -          | -          | -          | 3,810,000   | 40,573     | 3,810,000   |
| 600-6000-15100            | MACHINERY & EQUIP             | -          | -          | -          | -           | -          | -           |
| TOTAL CAPITAL OUTLAY      |                               | -          | -          | -          | 4,055,000   | 40,573     | 3,810,000   |
| 600-6000-16010            | BONDS                         | -          | -          | -          | -           | -          | -           |
| 600-6000-16100            | INTEREST - PUBLIC SAFETY LOAN | -          | -          | -          | -           | -          | -           |
| 600-6000-16200            | FISCAL AGENT FEES             | -          | -          | -          | -           | -          | -           |
| 600-6000-17900            | TRANSFERS OUT                 | -          | -          | -          | -           | -          | -           |
| TOTAL TRANSFERS           |                               | -          | -          | -          | -           | -          | -           |
| 600-6000-18500            | LOSS ON BAD DEBT FOR LOAN     | -          | -          | -          | -           | -          | -           |
| TOTAL OTHER               |                               | -          | -          | -          | -           | -          | -           |
| TOTAL DEPARTMENT EXPENSES |                               | 9,575      | 84,927     | 93,886     | 4,175,759   | 156,835    | 3,903,834   |
| NET DEPARTMENT            |                               | 13,158     | (61,489)   | (70,543)   | (4,152,589) | (138,629)  | (3,880,664) |

| CODE                             | DESCRIPTION                   | ACTUAL     | ACTUAL     | ACTUAL     | ADOPTED   | CURRENT    | PROPOSED |
|----------------------------------|-------------------------------|------------|------------|------------|-----------|------------|----------|
|                                  |                               | 12/31/2019 | 12/31/2020 | 12/31/2021 | 1/31/2022 | 12/31/2022 | 1/1/2023 |
| 603-6030-34100                   | CHARGES FOR CURRENT SERVICE   | -          | -          | -          | -         | -          | -        |
| 603-6030-34900                   | TRANSFERS IN                  | -          | -          | -          | -         | -          | -        |
| 603-6030-39020                   | FEDERAL GRANT                 | -          | -          | -          | -         | -          | -        |
| 603-6030-39500                   | INTEREST INCOME               | -          | -          | -          | -         | -          | -        |
| 603-6030-39520                   | GRANT - SCDP                  | -          | -          | -          | -         | -          | -        |
| 603-6030-39600                   | MISCELLANEOUS INCOME          | -          | -          | (10,479)   | -         | -          | -        |
| 603-6030-39650                   | MISC REFUND AND REIMBURSEMENT | -          | -          | -          | -         | -          | -        |
| <b>TOTAL REVENUE</b>             |                               | -          | -          | (10,479)   | -         | -          | -        |
| <b>TOTAL PERSONNEL</b>           |                               | -          | -          | -          | -         | -          | -        |
| 603-6030-11020                   | ADVERTISING AND PUBLICATION   | -          | -          | -          | -         | -          | -        |
| 603-6030-11400                   | CONTRACTED LABOR              | -          | -          | -          | -         | -          | -        |
| 603-6030-11410                   | ATTORNEY FEES                 | -          | -          | -          | -         | -          | -        |
| 603-6030-11420                   | ENGINEERING                   | -          | -          | -          | -         | -          | -        |
| 603-6030-11430                   | OTHER EXPERT & PROFESSIONAL   | 150        | -          | -          | -         | -          | -        |
| 603-6030-11540                   | REPAIRS AND MAINTENANCE       | -          | -          | -          | -         | -          | -        |
| 603-6030-11620                   | OTHER CHARGES                 | -          | 3,000      | -          | -         | -          | -        |
| 603-6030-11630                   | FORMAL CONTRACTUAL SERVICE    | -          | -          | -          | -         | -          | -        |
| 603-6030-11860                   | TAXES AND LICENSES            | -          | -          | -          | -         | -          | -        |
| 603-6030-11880                   | MILEAGE                       | -          | -          | -          | -         | -          | -        |
| 603-6030-11890                   | CONFERENCE AND SCHOOL REGIST  | -          | -          | -          | -         | -          | -        |
| 603-6030-11900                   | LODGING AND MEALS             | -          | -          | -          | -         | -          | -        |
| <b>TOTAL SERVICES</b>            |                               | 150        | 3,000      | -          | -         | -          | -        |
| 603-6030-13400                   | GENERAL SUPPLIES              | -          | -          | -          | -         | -          | -        |
| 603-6030-13580                   | OFFICE SUPPLIES               | -          | -          | -          | -         | -          | -        |
| <b>TOTAL SUPPLIES</b>            |                               | -          | -          | -          | -         | -          | -        |
| 603-6030-15020                   | STRUCTURES AND IMPROVEMENTS   | -          | -          | -          | -         | -          | -        |
| <b>TOTAL CAPITAL OUTLAY</b>      |                               | -          | -          | -          | -         | -          | -        |
| 603-6030-17900                   | TRANSFERS OUT                 | -          | -          | -          | -         | -          | -        |
| <b>TOTAL TRANSFERS</b>           |                               | -          | -          | -          | -         | -          | -        |
| <b>TOTAL OTHER</b>               |                               | -          | -          | -          | -         | -          | -        |
| <b>TOTAL DEPARTMENT EXPENSES</b> |                               | 150        | 3,000      | -          | -         | -          | -        |
| <b>NET DEPARTMENT</b>            |                               | (150)      | (3,000)    | (10,479)   | -         | -          | -        |

| CODE                             | DESCRIPTION                    | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|----------------------------------|--------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 802-8020-32390                   | FRANCHISE FEE                  | (166,323)            | (184,831)            | (182,799)            | -                    | (143,057)             | 180,000              |
| 802-8020-34080                   | BOND PROCEEDS                  | -                    | (680,678)            | -                    | -                    | -                     | -                    |
| 802-8020-34480                   | PARK DEDICATION                | -                    | -                    | (60,000)             | -                    | -                     | 37,800               |
| 802-8020-34900                   | TRANSFER IN                    | -                    | -                    | (32,500)             | -                    | -                     | -                    |
| 802-8020-39020                   | GRANTS                         | -                    | -                    | (220,000)            | -                    | -                     | -                    |
| 802-8020-39300                   | GRANTS                         | -                    | -                    | -                    | -                    | -                     | -                    |
| 802-8020-39460                   | CONTRIBUTIONS AND DONATIONS    | -                    | (22,250)             | (19,645)             | -                    | -                     | -                    |
| 802-8020-39490                   | CONTRIBUTIONS / OTHER AGENCIES | -                    | -                    | -                    | -                    | -                     | -                    |
| 802-8020-39500                   | INTEREST INCOME                | -                    | -                    | -                    | -                    | -                     | -                    |
| 802-8020-39580                   | LAND SALE                      | -                    | -                    | -                    | -                    | -                     | -                    |
| 802-8020-39600                   | MISCELLANEOUS INCOME           | -                    | -                    | -                    | -                    | -                     | -                    |
| 802-8020-39650                   | MISC REFUNDS & REIMBURSEMENTS  | -                    | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL REVENUE</b>             |                                | <b>(166,323)</b>     | <b>(887,759)</b>     | <b>(514,944)</b>     | <b>-</b>             | <b>(143,057)</b>      | <b>217,800</b>       |
| <b>TOTAL PERSONNEL</b>           |                                | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| 802-8020-11020                   | ADVERTISING, PUBL              | -                    | 49                   | -                    | -                    | -                     | -                    |
| 802-8020-11200                   | PRINTING AND PUBLISHING        | -                    | -                    | -                    | -                    | -                     | -                    |
| 802-8020-11410                   | LEGAL                          | -                    | -                    | -                    | -                    | -                     | -                    |
| 802-8020-11420                   | ENGINEER SERVICES              | -                    | -                    | -                    | -                    | -                     | -                    |
| 802-8020-11430                   | OTHER EXPERT AND PROFESSIONAL  | -                    | 4,590                | -                    | -                    | -                     | -                    |
| 802-8020-11540                   | REPAIRS AND MAINTENANCE        | -                    | -                    | -                    | -                    | -                     | -                    |
| 802-8020-11620                   | OTHER CHARGES                  | -                    | -                    | -                    | -                    | -                     | -                    |
| 802-8020-11860                   | TAXES AND LICENSES             | -                    | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL SERVICES</b>            |                                | <b>-</b>             | <b>4,639</b>         | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| 802-8020-13400                   | GENERAL SUPPLIES               | -                    | 0                    | 227                  | -                    | -                     | -                    |
| 802-8020-13420                   | PARK AND TRAIL PROJECT EXPENSE | -                    | 3,465                | 499                  | -                    | -                     | -                    |
| <b>TOTAL SUPPLIES</b>            |                                | <b>-</b>             | <b>3,466</b>         | <b>726</b>           | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| 802-8020-15010                   | LAND                           | 31,391               | 2,366                | (2,366)              | -                    | -                     | -                    |
| 802-8020-15020                   | STRUCTURES AND OTHER IMPROVE.  | 344,498              | 14,675               | 124,569              | -                    | 4,642                 | 72,000               |
| 802-8020-15030                   | RIVERSIDE/REIBE IMPROVEMENTS   | 3,345                | 404,393              | 1,211                | -                    | -                     | -                    |
| 802-8020-15040                   | CONCESSION STAND               | 15,684               | (315)                | 315                  | -                    | -                     | -                    |
| 802-8020-15050                   | MARK PARK PICNIC SHELTER       | -                    | -                    | -                    | -                    | -                     | -                    |
| 802-8020-15060                   | RAINBOW BASKETBALL COURT       | -                    | -                    | -                    | -                    | -                     | -                    |
| 802-8020-15070                   | SOUTH END WALKING TRAIL        | -                    | -                    | -                    | -                    | -                     | -                    |
| 802-8020-15100                   | MACHINERY AND EQUIPMENT        | -                    | -                    | 22,500               | -                    | -                     | -                    |
| 802-8020-15170                   | SPLASH PARK IMPROVEMENT        | -                    | -                    | -                    | -                    | -                     | 65,000               |
| <b>TOTAL CAPITAL OUTLAY</b>      |                                | <b>394,918</b>       | <b>421,119</b>       | <b>146,229</b>       | <b>-</b>             | <b>4,642</b>          | <b>137,000</b>       |
| 802-8020-17900                   | TRANSFER OUT                   | 800                  | 800                  | 800                  | -                    | -                     | -                    |
| <b>TOTAL TRANSFERS</b>           |                                | <b>800</b>           | <b>800</b>           | <b>800</b>           | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| 802-8020-18200                   | REFUNDS AND REIMBURSEMENTS     | -                    | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL OTHER</b>               |                                | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| <b>TOTAL DEPARTMENT EXPENSES</b> |                                | <b>229,395</b>       | <b>(457,735)</b>     | <b>(367,189)</b>     | <b>-</b>             | <b>(138,415)</b>      | <b>137,000</b>       |
| <b>NET DEPARTMENT</b>            |                                | <b>(395,718)</b>     | <b>(430,024)</b>     | <b>(147,754)</b>     | <b>-</b>             | <b>(4,642)</b>        | <b>80,800</b>        |

Park Dedication; 21 units in Fountain Place

Fund Type: SPECIAL REVENUE  
Fund Name: CEMETERY PERPETUAL CARE

| CODE                             | DESCRIPTION                | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|----------------------------------|----------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 803-8030-34500                   | PERPETUAL CARE             | (3,055)              | (5,811)              | (4,823)              | (4,000)              | (4,464)               | 4,000                |
| 803-8030-39460                   | DONATIONS                  | -                    | -                    | -                    | -                    | -                     | -                    |
| 803-8030-39500                   | INTEREST INCOME            | (1,910)              | (573)                | 681                  | (600)                | -                     | 600                  |
| <b>TOTAL REVENUE</b>             |                            | <b>(4,965)</b>       | <b>(6,385)</b>       | <b>(4,141)</b>       | <b>(4,600)</b>       | <b>(4,464)</b>        | <b>4,600</b>         |
| <b>TOTAL PERSONNEL</b>           |                            | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| <b>TOTAL SERVICES</b>            |                            | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| <b>TOTAL SUPPLIES</b>            |                            | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| <b>TOTAL CAPITAL OUTLAY</b>      |                            | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| 803-8030-17900                   | TRANSFER - OUT             | 1,910                | 1,070                | 1,881                | 600                  | -                     | 600                  |
| <b>TOTAL TRANSFERS</b>           |                            | <b>1,910</b>         | <b>1,070</b>         | <b>1,881</b>         | <b>600</b>           | <b>-</b>              | <b>600</b>           |
| 803-8030-18200                   | REFUNDS AND REIMBURSEMENTS | -                    | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL OTHER</b>               |                            | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| <b>TOTAL DEPARTMENT EXPENSES</b> |                            | <b>1,910</b>         | <b>1,070</b>         | <b>1,881</b>         | <b>600</b>           | <b>-</b>              | <b>600</b>           |
| <b>NET DEPARTMENT</b>            |                            | <b>(6,875)</b>       | <b>(7,455)</b>       | <b>(6,023)</b>       | <b>(5,200)</b>       | <b>(4,464)</b>        | <b>4,000</b>         |



Fund Type: SPECIAL REVENUE  
Fund Name: UDAG #2 - DOWNTOWN

| CODE                             | DESCRIPTION                   | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|----------------------------------|-------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 814-8140-39000                   | FEDERAL GRANT                 | (511)                | (515)                | -                    | -                    | -                     | -                    |
| 814-8140-39020                   | FEDERAL GRANT                 | -                    | -                    | -                    | (500)                | -                     | -                    |
| 814-8140-39500                   | INTEREST INCOME               | (1,414)              | (1,080)              | 3,589                | (500)                | -                     | -                    |
| 814-8140-39600                   | MISCELLANEOUS INCOME          | -                    | -                    | (526)                | -                    | -                     | -                    |
| <b>TOTAL REVENUE</b>             |                               | <b>(1,925)</b>       | <b>(1,595)</b>       | <b>3,062</b>         | <b>(1,000)</b>       | <b>-</b>              | <b>-</b>             |
| <b>TOTAL PERSONNEL</b>           |                               | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| 814-8140-11860                   | TAXES AND LICENSES            | -                    | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL SERVICES</b>            |                               | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| 814-8140-14000                   | LOSS ON UNCOLLECTIBLE ACCOUNT | -                    | -                    | -                    | -                    | -                     | -                    |
| 814-8140-14100                   | LOSS ON COLLECTION OF DEBT    | -                    | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL LOSSES</b>              |                               | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| <b>TOTAL CAPITAL OUTLAY</b>      |                               | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| 814-8140-17900                   | TRANSFER - OUT                | -                    | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL TRANSFERS</b>           |                               | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| <b>TOTAL OTHER</b>               |                               | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| <b>TOTAL DEPARTMENT EXPENSES</b> |                               | <b>(1,925)</b>       | <b>(1,595)</b>       | <b>3,062</b>         | <b>(1,000)</b>       | <b>-</b>              | <b>-</b>             |
| <b>NET DEPARTMENT</b>            |                               | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |

Fund Type: SPECIAL REVENUE  
Fund Name: DEVELOPMENT LOAN FUND

| CODE           | DESCRIPTION                      | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|----------------|----------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 820-8200-39500 | INTEREST INCOME                  | (736)                | (1,255)              | 24                   | (175)                | -                     | 100                  |
| 820-8200-39000 | FEDERAL GRANTS                   | -                    | -                    | -                    | -                    | -                     | -                    |
|                | <b>TOTAL REVENUE</b>             | <b>(736)</b>         | <b>(1,255)</b>       | <b>24</b>            | <b>(175)</b>         | <b>-</b>              | <b>100</b>           |
|                | <b>TOTAL PERSONNEL</b>           | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| 820-8200-11410 | ATTORNEY FEES                    | -                    | -                    | -                    | -                    | -                     | -                    |
|                | <b>TOTAL SERVICES</b>            | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
|                | <b>TOTAL SUPPLIES</b>            | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
|                | <b>TOTAL CAPITAL OUTLAY</b>      | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| 820-8200-17900 | TRANSFER - OUT                   | -                    | -                    | -                    | -                    | -                     | -                    |
|                | <b>TOTAL TRANSFERS</b>           | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
| 820-8200-18300 | DEVELOPMENT INCENTIVES           | -                    | -                    | -                    | -                    | -                     | -                    |
| 820-8200-18500 | LOSS ON BAD DEBT FOR LOAN        | -                    | -                    | -                    | -                    | -                     | -                    |
|                | <b>TOTAL OTHER</b>               | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
|                | <b>TOTAL DEPARTMENT EXPENSES</b> | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>             |
|                | <b>NET DEPARTMENT</b>            | <b>(736)</b>         | <b>(1,255)</b>       | <b>24</b>            | <b>(175)</b>         | <b>-</b>              | <b>100</b>           |

| CODE                             | DESCRIPTION                    | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|----------------------------------|--------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 821-8210-34080                   | BOND PROCEEDS                  | -                    | (542,437)            | -                    | -                    | -                     | -                    |
| 821-8210-34380                   | LEASE INCOME                   | -                    | -                    | -                    | -                    | -                     | -                    |
| 821-8210-34900                   | TRANSFER IN                    | -                    | -                    | -                    | -                    | -                     | -                    |
| 821-8210-39500                   | INTEREST                       | -                    | (3,236)              | -                    | -                    | -                     | -                    |
| 821-8210-39580                   | LAND SALE                      | -                    | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL REVENUE</b>             |                                | -                    | (545,673)            | -                    | -                    | -                     | -                    |
| 821-8210-10100                   | REGULAR HOURS                  | -                    | -                    | -                    | -                    | -                     | -                    |
| 821-8210-10110                   | ANNUAL LEAVE HOURS             | -                    | -                    | -                    | -                    | -                     | -                    |
| 821-8210-10200                   | PART-TIME HOURS                | -                    | -                    | -                    | -                    | -                     | -                    |
| 821-8210-10300                   | OVERTIME                       | -                    | -                    | -                    | -                    | -                     | -                    |
| 821-8210-10320                   | POLICE - COURT PAY             | -                    | -                    | -                    | -                    | -                     | -                    |
| 821-8210-10330                   | POLICE - TRAINING PAY          | -                    | -                    | -                    | -                    | -                     | -                    |
| 821-8210-10930                   | INDUSTRIAL PARK - MEDICAL INS  | -                    | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL PERSONNEL</b>           |                                | -                    | -                    | -                    | -                    | -                     | -                    |
| 821-8210-11020                   | ADVERTISING,PRINTING & PUBLISH | -                    | -                    | -                    | -                    | -                     | -                    |
| 821-8210-11200                   | POSTAGE AND TELEPHONE          | -                    | -                    | 49                   | -                    | -                     | -                    |
| 821-8210-11360                   | UTILITIES                      | -                    | -                    | -                    | -                    | -                     | -                    |
| 821-8210-11410                   | LEGAL SERVICES                 | -                    | -                    | -                    | -                    | -                     | -                    |
| 821-8210-11420                   | ENGINEER SERVICES              | -                    | 3,150                | 417                  | -                    | -                     | -                    |
| 821-8210-11430                   | OTHER EXPERT AND PROFESSIONAL  | -                    | 14,500               | -                    | -                    | -                     | -                    |
| 821-8210-11620                   | OTHER CHARGES                  | -                    | -                    | -                    | -                    | -                     | -                    |
| 821-8210-11860                   | TAXES AND LICENSES             | -                    | -                    | 46                   | -                    | -                     | -                    |
| 821-8210-11880                   | TRAVEL - MILEAGE,PARKING, ETC. | -                    | -                    | -                    | -                    | -                     | -                    |
| 821-8210-11890                   | CONFER.,SCHOOL,TRAINING FEES   | -                    | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL SERVICES</b>            |                                | -                    | 17,650               | 512                  | -                    | -                     | -                    |
| 821-8210-13400                   | GENERAL SUPPLIES               | -                    | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL SUPPLIES</b>            |                                | -                    | -                    | -                    | -                    | -                     | -                    |
| 821-8210-15010                   | LAND                           | -                    | 5,000                | 21,807               | -                    | -                     | -                    |
| 821-8210-15020                   | OTHER IMPROVEMENTS             | -                    | -                    | -                    | -                    | -                     | -                    |
| 821-8210-16100                   | INTEREST                       | -                    | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL CAPITAL OUTLAY</b>      |                                | -                    | 5,000                | 21,807               | -                    | -                     | -                    |
| 821-8210-17900                   | TRANSFER OUT                   | -                    | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL TRANSFERS</b>           |                                | -                    | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL OTHER</b>               |                                | -                    | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL DEPARTMENT EXPENSES</b> |                                | -                    | 22,650               | 22,318               | -                    | -                     | -                    |
| <b>NET DEPARTMENT</b>            |                                | -                    | (568,323)            | (22,318)             | -                    | -                     | -                    |

| CODE                        | 208-2080-11360                 | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|-----------------------------|--------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 208-2080-32220              | LEASE INCOME                   | (7,683)              | (11,482)             | (23,528)             | (34,020)             | (35,008)              | 27,696               |
| 208-2080-32420              | PERMIT - ACCESS FEE            | -                    | -                    | -                    | -                    | -                     | -                    |
| 208-2080-34100              | CURRENT SERVICES               | -                    | -                    | -                    | (345)                | -                     | -                    |
| 208-2080-34390              | CHARGES FOR SERVICE-ACCESS FEE | -                    | -                    | -                    | -                    | -                     | -                    |
| 208-2080-34800              | SALES - FUEL                   | (81,612)             | (42,411)             | (61,761)             | (60,000)             | (44,562)              | 65,000               |
| 208-2080-34900              | TRANSFER IN                    | (14,200)             | -                    | (22,630)             | (43,902)             | -                     | -                    |
| 208-2080-34960              | SALE OF FIXED ASSETS           | -                    | -                    | -                    | -                    | -                     | -                    |
| 208-2080-36500              | MISC. INTERGOVERNMENTAL REV.   | (24,779)             | (257,217)            | (31)                 | (27,000)             | (35,379)              | 444,025              |
| 208-2080-39020              | STATE GRANT-A/D & FUEL FACILIT | (27,516)             | (1,497,762)          | (970,679)            | (152,000)            | (273,855)             | 165,000              |
| 208-2080-39460              | DONATIONS                      | (2,738)              | (60)                 | -                    | -                    | -                     | -                    |
| 208-2080-39500              | INTEREST                       | -                    | -                    | -                    | -                    | -                     | -                    |
| 208-2080-39580              | LAND SALE                      | -                    | -                    | -                    | -                    | -                     | -                    |
| 208-2080-39600              | MISCELLANEOUS/LOAN PROCEEDS    | -                    | -                    | -                    | -                    | -                     | -                    |
| 208-2080-39650              | REIMBURSEMENTS                 | -                    | -                    | (900)                | -                    | -                     | -                    |
| <b>TOTAL REVENUE</b>        |                                | <b>158,528</b>       | <b>1,808,932</b>     | <b>1,079,529</b>     | <b>317,267</b>       | <b>388,804</b>        | <b>701,721</b>       |
| 208-2080-10100              | AIRPORT - REGULAR HOURS        | 16,657               | 17,047               | 14,912               | 30,227               | 13,659                | 67,115               |
| 208-2080-10110              | VACATION                       | 3,124                | 3,204                | 3,209                | -                    | 1,070                 | -                    |
| 208-2080-10120              | AIRPORT- SICK PAY              | 2,120                | 1,009                | 1,142                | -                    | 874                   | -                    |
| 208-2080-10130              | AIRPORT- HOLIDAY               | 2,926                | 3,164                | 3,053                | -                    | 1,676                 | -                    |
| 208-2080-10200              | AIRPORT - PART-TIME HOURS      | -                    | -                    | -                    | -                    | -                     | -                    |
| 208-2080-10300              | AIRPORT - OVERTIME             | -                    | -                    | -                    | -                    | -                     | -                    |
| 208-2080-10800              | SEASONAL EMPLOYEE              | -                    | 85                   | 153                  | -                    | -                     | -                    |
| 208-2080-10910              | AIRPORT - PERA                 | 5,234                | (1,727)              | (1,438)              | 2,267                | 1,338                 | 5,034                |
| 208-2080-10920              | AIRPORT - FICA                 | 1,765                | 1,792                | 1,619                | 2,312                | 1,277                 | 5,134                |
| 208-2080-10930              | AIRPORT - MEDICAL INS          | 3,960                | 4,470                | 4,051                | 7,241                | 3,444                 | 9,828                |
| 208-2080-10940              | AIRPORT - LIFE INS.            | -                    | -                    | -                    | 130                  | -                     | 146                  |
| 208-2080-10970              | OPEB EXPENDITURE ACCRUAL       | (374)                | (94)                 | (160)                | -                    | -                     | -                    |
| <b>TOTAL PERSONNEL</b>      |                                | <b>35,411</b>        | <b>28,950</b>        | <b>26,540</b>        | <b>42,177</b>        | <b>23,340</b>         | <b>87,257</b>        |
| 208-2080-11020              | ADVERTISING,PRINTING & PUBLISH | 452                  | 416                  | 1,200                | 400                  | 1,638                 | 400                  |
| 208-2080-11200              | TELEPHONE AND POSTAGE          | 1,389                | 186                  | 1,562                | 1,100                | 1,277                 | 1,100                |
| 208-2080-11320              | DEPRECIATION                   | 159,514              | 147,010              | 92,293               | 37,500               | -                     | 44,611               |
| 208-2080-11340              | RADIO                          | -                    | -                    | -                    | -                    | -                     | -                    |
| 208-2080-11360              | UTILITY SERVICE                | 3,491                | 897                  | 3,515                | 3,500                | 3,346                 | 3,500                |
| 208-2080-11400              | CONTRACT MAINTENANCE           | -                    | -                    | 945                  | -                    | 945                   | 945                  |
| 208-2080-11410              | LEGAL SERVICES                 | -                    | -                    | -                    | -                    | -                     | -                    |
| 208-2080-11420              | ENGINEER SERVICES              | -                    | -                    | 59,129               | 1,000                | -                     | 1,000                |
| 208-2080-11430              | OTHER EXPERT AND PROFESSIONAL  | 2,240                | 2,175                | 2,042                | 2,700                | 1,790                 | 3,500                |
| 208-2080-11500              | INSURANCE AND BONDS            | 1,303                | 1,248                | 1,939                | 2,500                | 4,606                 | 4,700                |
| 208-2080-11540              | MAINTENANCE AND REPAIRS        | 6,270                | 8,524                | 6,438                | 9,000                | 5,319                 | 7,000                |
| 208-2080-11580              | MEMBERSHIP AND SUBSCRIPTIONS   | 220                  | 1,112                | 190                  | 220                  | 236                   | 250                  |
| 208-2080-11620              | OTHER CHARGES                  | -                    | -                    | -                    | -                    | -                     | -                    |
| 208-2080-11630              | MAJOR REPAIR/MINOR IMPROVEMENT | -                    | -                    | -                    | -                    | -                     | -                    |
| 208-2080-11720              | RENTAL                         | -                    | -                    | -                    | -                    | -                     | -                    |
| 208-2080-11860              | TAXES AND LICENSES             | 400                  | 400                  | 440                  | 550                  | 439                   | 500                  |
| 208-2080-11880              | TRAVEL - MILEAGE,PARKING, ETC. | -                    | -                    | -                    | -                    | -                     | -                    |
| 208-2080-11890              | CONFER.,SCHOOL,TRAINING FEES   | 395                  | 410                  | 235                  | 800                  | -                     | 800                  |
| 208-2080-11900              | LODGING, MEALS AND PER DIEM    | -                    | -                    | -                    | 750                  | -                     | 750                  |
| <b>TOTAL SERVICES</b>       |                                | <b>175,675</b>       | <b>162,378</b>       | <b>169,927</b>       | <b>60,020</b>        | <b>19,598</b>         | <b>69,056</b>        |
| 208-2080-13200              | UNIFORM ALLOWANCE              | 443                  | 12,460               | 205                  | 420                  | 421                   | 420                  |
| 208-2080-13220              | RESALE PRODUCT                 | 72,374               | 22,463               | 55,679               | 50,000               | 51,172                | 55,000               |
| 208-2080-13240              | DIESEL FUEL                    | 2,999                | 1,285                | 1,689                | 3,200                | 8,304                 | 6,000                |
| 208-2080-13380              | GASOLINE                       | 234                  | 51                   | 515                  | 450                  | 457                   | 500                  |
| 208-2080-13400              | GENERAL SUPPLIES               | 491                  | 675                  | 100                  | 1,000                | 104                   | 500                  |
| 208-2080-13580              | OFFICE SUPPLIES                | -                    | -                    | -                    | -                    | -                     | -                    |
| 208-2080-13820              | SMALL TOOLS AND EQUIPMENT      | -                    | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL SUPPLIES</b>       |                                | <b>76,542</b>        | <b>36,935</b>        | <b>58,188</b>        | <b>55,070</b>        | <b>60,458</b>         | <b>62,420</b>        |
| 208-2080-15010              | LAND                           | -                    | -                    | -                    | -                    | -                     | -                    |
| 208-2080-15020              | STRUCTURES AND OTHER IMPROVE   | -                    | -                    | (15,483)             | 160,000              | 113,149               | 159,500              |
| 208-2080-15100              | MACHINERY AND EQUIPMENT        | -                    | 0                    | -                    | -                    | -                     | 325,000              |
| <b>TOTAL CAPITAL OUTLAY</b> |                                | <b>-</b>             | <b>0</b>             | <b>(15,483)</b>      | <b>160,000</b>       | <b>113,149</b>        | <b>484,500</b>       |

| CODE                      | 208-2080-11360     | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|---------------------------|--------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| TOTAL DEBT SERVICE        |                    |                      |                      |                      |                      |                       |                      |
| 208-2080-34900            | TRANSFER IN        | (14,200)             | -                    | (22,630)             | (43,902)             |                       | -                    |
| TOTAL TRANSFERS           |                    | (14,200)             | -                    | (22,630)             | (43,902)             |                       | -                    |
| 208-2080-18200            | REFUNDS AND REIMBS | -                    | -                    | -                    | -                    | -                     | -                    |
| TOTAL OTHER               |                    | -                    | -                    | -                    | -                    | -                     | -                    |
| TOTAL DEPARTMENT EXPENSES |                    | 273,427              | 228,263              | 216,542              | 273,365              | 216,544               | 703,233              |
| NET DEPARTMENT            |                    | (114,900)            | 1,580,669            | 862,988              | 43,902               | 172,261               | (1,512)              |

Revenue assumes 95% reimbursement for Structures and Other Improvements and 90% reimbursement on equipment.

2022 Lease income includes monies from the lease of the Flight Service Station by the FAA and the DNR; those monies will be journal entried back to the Flight Service Station GL account. The total lease amount is based on a \$.20 per square foot lease amount.

208-2080-11430 This line item encompasses per diems for the Airport Advisory Board members and the pro-rated share of the annual audit expenses.

| CODE                   | DESCRIPTION                      | ACTUAL           | ACTUAL           | ACTUAL           | ADOPTED          | CURRENT          | PROPOSED         |
|------------------------|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                        |                                  | 12/31/2019       | 12/31/2020       | 12/31/2021       | 1/31/2022        | 12/31/2022       | 1/1/2023         |
| 702-7020-32220         | LAND RENTAL                      | (4,420)          | (13,260)         | (8,840)          | (8,840)          | (8,840)          | 8,840            |
| 702-7020-34080         | BOND PROCEEDS                    | -                | -                | -                | -                | -                | -                |
| 702-7020-34840         | SEWER USE                        | (1,351,645)      | (1,320,177)      | (1,303,759)      | (1,436,405)      | (1,199,405)      | 1,561,405        |
| 702-7020-34850         | BOD CHARGES & PENALTIES          | -                | -                | -                | -                | -                | -                |
| 702-7020-34860         | SEWER AVAILABILITY               | (49,300)         | (21,000)         | (69,300)         | (28,000)         | (46,200)         | 42,000           |
| 702-7020-34920         | SEPTIC SYSTEM PERMIT             | -                | -                | -                | -                | -                | -                |
| 702-7020-39020         | GRANT RECEIPTS                   | (385)            | (519)            | (325)            | -                | (1,406)          | -                |
| 702-7020-39500         | INTEREST INCOME                  | (18,496)         | (9,031)          | 138              | (4,000)          | -                | 2,000            |
| 702-7020-39520         | BOND PREMIUM                     | -                | -                | -                | -                | -                | -                |
| 702-7020-39600         | MISCELLANEOUS INCOME             | (3,565)          | (2,367)          | -                | (1,000)          | (170)            | 1,000            |
| 702-7020-39650         | REFUNDS AND REIMBURSEMENTS       | -                | -                | -                | -                | -                | -                |
| 702-7020-39780         | SALE OF FIXED ASSETS             | -                | (2,826)          | -                | -                | -                | -                |
| 702-7020-39990         | CONTRIBUTED REVENUE              | -                | -                | -                | -                | -                | -                |
| <b>TOTAL REVENUE</b>   |                                  | <b>1,427,811</b> | <b>1,369,181</b> | <b>1,382,086</b> | <b>1,478,245</b> | <b>1,256,022</b> | <b>1,615,245</b> |
| 702-7020-10100         | WWTP - REGULAR HOURS             | 192,916          | 214,187          | 218,457          | 242,779          | 227,316          | 214,637          |
| 702-7020-10110         | WWTP - VACATION                  | 14,253           | 15,588           | 7,016            | -                | 10,037           | -                |
| 702-7020-10120         | WWTP - SICK                      | 11,253           | 8,561            | (9,389)          | -                | 2,825            | -                |
| 702-7020-10130         | WWTP - HOLIDAY                   | 5,433            | 6,175            | 5,659            | -                | 5,440            | -                |
| 702-7020-10200         | WWTP - PART TIME HOURS           | -                | -                | 182              | 1,169            | -                | -                |
| 702-7020-10300         | WWTP - OVERTIME HOURS            | 4,191            | 3,399            | 3,020            | 7,851            | 2,184            | -                |
| 702-7020-10800         | WWTP - SEASONAL                  | -                | -                | 26               | -                | -                | -                |
| 702-7020-10910         | WWTP - PERA                      | 15,955           | 13,913           | (7,248)          | 18,882           | 18,646           | 16,098           |
| 702-7020-10920         | WWTP - FICA                      | 15,408           | 17,502           | 16,876           | 19,263           | 17,085           | 16,420           |
| 702-7020-10930         | WWTP - MEDICAL INSURANCE         | 52,374           | 58,161           | 58,078           | 58,778           | 67,610           | 56,239           |
| 702-7020-10940         | WWTP - LIFE INSURANCE            | 403              | 420              | 413              | 425              | 438              | 438              |
| 702-7020-10950         | WWTP - UNEMPLOYMENT              | -                | -                | -                | -                | -                | -                |
| 702-7020-10970         | OPEB EXPENDITURE ACCRUAL         | (1,475)          | (653)            | (1,688)          | -                | -                | -                |
| <b>TOTAL PERSONNEL</b> |                                  | <b>310,711</b>   | <b>337,252</b>   | <b>291,403</b>   | <b>349,147</b>   | <b>351,581</b>   | <b>303,832</b>   |
| 702-7020-11020         | ADVERTISING, PRINTING & PUBLISH. | -                | -                | 319              | 100              | -                | 100              |
| 702-7020-11200         | TELEPHONE AND POSTAGE            | 3,162            | 2,563            | 5,605            | 7,500            | 4,988            | 2,500            |
| 702-7020-11250         | CELL PHONE                       | -                | -                | -                | -                | -                | 3,800            |
| 702-7020-11320         | DEPRECIATION                     | 640,826          | 649,225          | 650,213          | 160,000          | -                | 200,000          |
| 702-7020-11360         | UTILITY SERVICE                  | 98,484           | 95,205           | 92,046           | 87,000           | 87,594           | 87,000           |
| 702-7020-11400         | CONTRACT LABOR                   | -                | -                | -                | -                | -                | -                |
| 702-7020-11410         | ATTORNEY FEES                    | -                | -                | -                | -                | -                | -                |
| 702-7020-11420         | ENGINEER SERVICES                | 4,837            | 3,566            | 6,076            | 4,250            | 2,788            | 4,000            |
| 702-7020-11430         | OTHER EXPERT AND PROFESSIONAL    | 4,900            | 6,977            | 5,445            | 6,500            | 4,000            | 8,200            |
| 702-7020-11440         | SEWER TESTING & MONITORING       | 26,916           | 26,341           | 28,443           | 30,000           | 22,951           | 35,000           |
| 702-7020-11450         | CONTRACT DISPOSAL & HAULING      | -                | -                | -                | -                | -                | -                |
| 702-7020-11500         | INSURANCE AND BONDS              | 24,737           | 25,113           | 28,312           | 30,000           | 49,439           | 49,000           |
| 702-7020-11540         | MAINTENANCE AND REPAIRS          | 45,161           | 50,373           | 27,082           | 40,000           | 93,901           | 40,000           |
| 702-7020-11550         | MAINTENANCE AND REPAIRS-WWTP     | 39,341           | 37,533           | 54,702           | 60,000           | 18,601           | 60,000           |
| 702-7020-11580         | MEMBERSHIP AND SUBSCRIPTIONS     | 830              | -                | -                | -                | 1,882            | 1,200            |
| 702-7020-11600         | BOOKS AND REFERENCE MATERIALS    | -                | -                | -                | -                | -                | -                |
| 702-7020-11620         | OTHER CHARGES                    | -                | 5,471            | -                | 500              | -                | 500              |
| 702-7020-11630         | FORMAL CONTRACTUAL SERVICES      | -                | -                | -                | -                | -                | -                |
| 702-7020-11720         | RENTS AND LEASES                 | -                | -                | -                | -                | -                | -                |
| 702-7020-11860         | TAXES AND LICENSES               | 9,389            | 8,320            | 17,640           | 10,000           | 6,722            | 7,500            |
| 702-7020-11880         | TRAVEL - MILEAGE, PARKING, ETC.  | -                | -                | -                | 75               | -                | 75               |
| 702-7020-11890         | CONFER., SCHOOL, TRAINING FEES   | 2,421            | 1,713            | 2,166            | 2,500            | 2,320            | 2,500            |
| 702-7020-11900         | LODGING, MEALS AND PER DIEM      | 15               | -                | -                | 150              | -                | 150              |
| 702-7020-11940         | DRUG & ALCOHOL TESTING           | -                | -                | -                | -                | 97               | 25               |
| 702-7020-11950         | SAFETY MATERIALS & TRAINING      | -                | -                | -                | 250              | -                | 250              |
| <b>TOTAL SERVICES</b>  |                                  | <b>901,019</b>   | <b>912,400</b>   | <b>918,048</b>   | <b>438,825</b>   | <b>295,282</b>   | <b>501,800</b>   |
| 702-7020-13060         | AUTO OPERATING SUPPLIES          | -                | -                | -                | -                | -                | -                |
| 702-7020-13200         | UNIFORMS                         | 1,810            | 2,184            | 1,861            | 2,500            | 2,091            | 2,500            |
| 702-7020-13240         | DIESEL FUEL                      | 2,903            | 2,458            | 3,658            | 3,750            | 7,301            | 6,000            |

| CODE                             | DESCRIPTION                    | ACTUAL           | ACTUAL           | ACTUAL           | ADOPTED          | CURRENT        | PROPOSED         |
|----------------------------------|--------------------------------|------------------|------------------|------------------|------------------|----------------|------------------|
|                                  |                                | 12/31/2019       | 12/31/2020       | 12/31/2021       | 1/31/2022        | 12/31/2022     | 1/1/2023         |
| 702-7020-13380                   | GASOLINE                       | 2,212            | 2,471            | 2,838            | 2,750            | 4,213          | 4,000            |
| 702-7020-13400                   | GENERAL SUPPLIES               | 13,328           | 1,546            | 3,224            | 14,500           | 11,155         | 10,000           |
| 702-7020-13410                   | COVID EXPENSES                 | -                | 8,192            | -                | -                | -              | -                |
| 702-7020-13420                   | LAB SUPPLIES AND EXPENSES      | 8,758            | (921)            | 3,882            | 5,000            | 1,641          | 5,000            |
| 702-7020-13580                   | OFFICE SUPPLIES                | 829              | 344              | 391              | 500              | 437            | 500              |
| 702-7020-13600                   | SAFETY SUPPLIES                | -                | -                | -                | -                | -              | -                |
| 702-7020-13820                   | SMALL TOOLS AND EQUIPMENT      | 249              | 4,878            | 136              | 2,400            | 424            | 1,500            |
| 702-7020-13920                   | CHEMICAL SUPPLIES              | 76,419           | 60,565           | 79,017           | 96,000           | 87,848         | 90,000           |
| <b>TOTAL SUPPLIES</b>            |                                | <b>106,508</b>   | <b>81,717</b>    | <b>95,008</b>    | <b>127,400</b>   | <b>115,110</b> | <b>119,500</b>   |
| 702-7020-14030                   | LOSS ON FIXED ASSETS DISPOSAL  | -                | -                | -                | -                | -              | -                |
| 702-7020-15010                   | LAND                           | -                | -                | -                | -                | -              | -                |
| 702-7020-15020                   | STRUCTURES & OTHER IMPROVE     | -                | -                | -                | 182,000          | 36,152         | 90,800           |
| 702-7020-15100                   | MACHINERY AND EQUIPMENT        | -                | 4,198            | 14,271           | 31,400           | 9,032          | 125,000          |
| 702-7020-15120                   | OTHER IMPROVEMENTS             | -                | -                | -                | -                | -              | -                |
| 702-7020-15200                   | RESERVE FOR MACH. AND EQUIP.   | -                | -                | -                | -                | -              | -                |
| 702-7020-15220                   | RESERVE FOR OTHER IMPROVEMENTS | -                | -                | -                | -                | -              | -                |
| <b>TOTAL CAPITAL OUTLAY</b>      |                                | <b>-</b>         | <b>4,198</b>     | <b>14,271</b>    | <b>213,400</b>   | <b>45,184</b>  | <b>215,800</b>   |
| 702-7020-16010                   | PRINCIPAL - PFA LOAN           | -                | -                | -                | 303,000          | 110,000        | 314,000          |
| 702-7020-16100                   | INTEREST - PFA LOAN            | 279,574          | 274,248          | 264,170          | 244,903          | 18,418         | 235,125          |
| 702-7020-16200                   | FINANCIAL AGENT FEES           | 267              | 272              | 275              | -                | 495            | 500              |
| 702-7020-16250                   | AMORTIZATION OF ISSUANCE COSTS | -                | -                | -                | -                | -              | -                |
| <b>TOTAL DEBT SERVICE</b>        |                                | <b>279,841</b>   | <b>274,520</b>   | <b>264,445</b>   | <b>547,903</b>   | <b>128,913</b> | <b>549,625</b>   |
| <b>TOTAL TRANSFERS</b>           |                                | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>       | <b>-</b>         |
| 702-7020-18200                   | REFUNDS AND REIMBURSEMENTS     | -                | -                | -                | -                | -              | -                |
| <b>TOTAL OTHER</b>               |                                | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>       | <b>-</b>         |
| <b>TOTAL DEPARTMENT EXPENSES</b> |                                | <b>1,598,078</b> | <b>1,610,087</b> | <b>1,583,176</b> | <b>1,676,675</b> | <b>936,068</b> | <b>1,690,557</b> |
| <b>NET DEPARTMENT</b>            |                                | <b>(170,267)</b> | <b>(240,907)</b> | <b>(201,089)</b> | <b>(198,430)</b> | <b>319,953</b> | <b>(75,312)</b>  |

702-7020-34840 Includes a \$1.00 per 1,000 gallon increase in sewer rates to \$12.50 per 1,000.

702-7020-11860 Property tax of \$2,418.00 for land application site in Bogus Brook Township.

Depreciation was increased an additional \$40,000 to \$200,000 (previous to 2022, depreciation was at \$640,000).

Note: edit descriptions to match

Fund Type: ENTERPRISE  
Fund Name: LIQUOR STORE

| CODE                   | DESCRIPTION                     | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|------------------------|---------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 703-7030-34100         | CURRENT SERVICES                | (275)                | (91)                 | (103)                | (105)                | -                     | 105                  |
| 703-7030-34700         | SALES - BEER                    | (2,145,868)          | (2,710,795)          | (2,628,584)          | (2,700,000)          | (2,452,966)           | 2,767,500            |
| 703-7030-34720         | SALES - BOTTLE DEPOSITS         | (795)                | (442)                | (1,035)              | (1,000)              | (265)                 | 500                  |
| 703-7030-34730         | GIFT CERTIFICATES               | -                    | -                    | (2,782)              | -                    | (3,883)               | -                    |
| 703-7030-34740         | SALES - LIQUOR                  | (1,478,993)          | (1,926,795)          | (1,895,664)          | (1,850,000)          | (1,742,172)           | 1,896,250            |
| 703-7030-34760         | SALES - WINE                    | (501,850)            | (638,766)            | (589,608)            | (500,000)            | (484,413)             | 500,000              |
| 703-7030-34770         | TOBACCO PRODUCTS - OTHER        | (41,414)             | (67,048)             | (51,631)             | (190,000)            | (43,909)              | 45,000               |
| 703-7030-34780         | SALES - MIX                     | (60,941)             | (81,989)             | (74,742)             | (75,000)             | (62,932)              | 75,000               |
| 703-7030-34790         | SALES - ICE                     | (15,619)             | (19,202)             | (21,734)             | (22,000)             | (23,193)              | 24,000               |
| 703-7030-34800         | OFF-SALE MISCELLANEOUS          | (15,333)             | (24,057)             | (18,568)             | (17,000)             | (12,101)              | 17,000               |
| 703-7030-34810         | CIGARETTES                      | (95,277)             | (133,597)            | (155,905)            | -                    | (117,963)             | 118,000              |
| 703-7030-34820         | SALES - NON/ALCOHOLIC ITEMS     | (9,027)              | (12,944)             | (16,534)             | (15,000)             | (23,064)              | 17,000               |
| 703-7030-34900         | TRANSFERS IN                    | -                    | -                    | -                    | -                    | -                     | -                    |
| 703-7030-39500         | INTEREST INCOME                 | (77,101)             | (58,372)             | (9,342)              | (10,000)             | -                     | 10,000               |
| 703-7030-39580         | LAND SALE                       | -                    | -                    | -                    | -                    | -                     | -                    |
| 703-7030-39600         | MISCELLANEOUS INCOME            | (476)                | (1,273)              | (430)                | -                    | (134)                 | -                    |
| 703-7030-39650         | MISC. REFUND & REIMBURSEMENT    | -                    | -                    | -                    | -                    | -                     | -                    |
| 703-7030-39780         | SALE OF FIXED ASSETS            | -                    | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL REVENUE</b>   |                                 | <b>4,442,967</b>     | <b>5,675,370</b>     | <b>5,466,663</b>     | <b>5,380,105</b>     | <b>4,966,995</b>      | <b>5,470,355</b>     |
| 703-7030-10100         | LIQUOR - REGULAR HOURS          | 123,644              | 159,642              | 169,798              | 221,891              | 115,162               | 190,338              |
| 703-7030-10110         | LIQUOR - VACATION               | 18,985               | 21,896               | 69,087               | -                    | 16,236                | -                    |
| 703-7030-10120         | LIQUOR - SICK PAY               | 4,627                | 5,891                | (31,122)             | -                    | 1,634                 | -                    |
| 703-7030-10130         | LIQUOR - HOLIDAY                | 4,711                | 4,167                | 4,656                | -                    | 5,575                 | -                    |
| 703-7030-10200         | LIQUOR - PART-TIME HOURS        | 141,857              | 151,059              | 155,405              | 184,257              | 153,245               | 188,863              |
| 703-7030-10300         | LIQUOR - OVERTIME               | 439                  | 302                  | 734                  | 2,000                | 285                   | 2,000                |
| 703-7030-10910         | LIQUOR - PERA                   | 18,461               | 39,847               | (10,991)             | 30,611               | 20,312                | 28,590               |
| 703-7030-10920         | LIQUOR - FICA                   | 20,841               | 25,566               | 26,766               | 31,223               | 23,000                | 29,162               |
| 703-7030-10930         | LIQUOR - MEDICAL INSURANCE      | 19,063               | 35,271               | 36,546               | 52,562               | 27,659                | 50,045               |
| 703-7030-10940         | LIQUOR - LIFE INSURANCE         | 201                  | 280                  | 292                  | 293                  | 198                   | 410                  |
| 703-7030-10950         | UNEMPLOYMENT                    | -                    | 2,280                | -                    | -                    | -                     | -                    |
| 703-7030-10970         | OPEB EXPENDITURE ACCRUAL        | (306)                | 2,046                | -                    | -                    | -                     | -                    |
| <b>TOTAL PERSONNEL</b> |                                 | <b>352,525</b>       | <b>448,246</b>       | <b>421,170</b>       | <b>522,837</b>       | <b>363,306</b>        | <b>489,408</b>       |
| 703-7030-11000         | CHEMICAL HEALTH ADVISORY        | -                    | -                    | -                    | -                    | -                     | -                    |
| 703-7030-11010         | PUBLIC RELATIONS / PROMOTION    | 19,828               | 13,200               | 21,811               | 25,000               | 17,465                | 5,000                |
| 703-7030-XXXXX         | WINE & SPIRITS GRANT PROGRAM    | -                    | -                    | -                    | -                    | -                     | 20,000               |
| 703-7030-11020         | ADVERTISING, PRINTING & PUBLISH | 7,087                | 4,890                | 6,188                | 8,500                | 2,646                 | 5,000                |
| 703-7030-11030         | COMMUNITY PROGRAMS/ACTIVITIES   | -                    | -                    | -                    | -                    | 800                   | -                    |
| 703-7030-11180         | CLEANING                        | -                    | -                    | -                    | -                    | -                     | -                    |
| 703-7030-11200         | TELEPHONE AND POSTAGE           | 2,382                | 2,885                | 3,070                | 3,500                | 2,905                 | 2,750                |
| 703-7030-11250         | CELL PHONE                      | -                    | -                    | -                    | -                    | -                     | 540                  |
| 703-7030-11320         | DEPRECIATION                    | 39,903               | 40,138               | 40,893               | 40,000               | 13,360                | 40,000               |
| 703-7030-11360         | UTILITY SERVICE                 | 34,228               | 37,592               | 34,750               | 38,000               | 34,236                | 38,000               |
| 703-7030-11400         | CONTRACTUAL LABOR               | -                    | -                    | -                    | -                    | -                     | -                    |
| 703-7030-11410         | LEGAL SERVICES                  | -                    | -                    | -                    | -                    | 245                   | -                    |
| 703-7030-11430         | OTHER EXPERT AND PROFESSIONAL   | 7,081                | 6,120                | 7,514                | 10,500               | 9,435                 | 16,000               |
| 703-7030-11470         | FREIGHT - LIQUOR                | 26,139               | 32,462               | 28,587               | 29,000               | 32,719                | 29,000               |
| 703-7030-11500         | INSURANCE AND BONDS             | 18,570               | 20,402               | 23,448               | 38,000               | 38,715                | 39,000               |
| 703-7030-11540         | MAINTENANCE AND REPAIRS         | 32,248               | 16,479               | 10,534               | 19,000               | 28,444                | 20,000               |
| 703-7030-11580         | MEMBERSHIP AND SUBSCRIPTIONS    | 3,364                | 3,709                | 1,829                | 4,900                | 5,455                 | 5,500                |
| 703-7030-11620         | OTHER CHARGES                   | -                    | -                    | 17                   | 200                  | -                     | 200                  |
| 703-7030-11860         | TAXES AND LICENSES              | 2,425                | (5,840)              | (7,896)              | 2,500                | 8,909                 | 5,000                |
| 703-7030-11880         | TRAVEL - MILEAGE, PARKING, ETC. | -                    | 67                   | 119                  | 500                  | -                     | 500                  |
| 703-7030-11890         | CONFER., SCHOOL, TRAINING FEES  | 165                  | 200                  | 1,890                | 1,000                | 759                   | 1,000                |
| 703-7030-11900         | LODGING, MEALS AND PER DIEM     | 540                  | 212                  | 32                   | 500                  | 12                    | 500                  |
| <b>TOTAL SERVICES</b>  |                                 | <b>193,959</b>       | <b>172,516</b>       | <b>172,785</b>       | <b>221,100</b>       | <b>196,104</b>        | <b>227,990</b>       |
| 703-7030-13200         | UNIFORMS                        | -                    | 926                  | 1,045                | 1,000                | -                     | 1,000                |
| 703-7030-13220         | COMMODITIES FOR RESALE -SNACKS  | 17,675               | 21,889               | 18,925               | 24,000               | 12,107                | 13,000               |



Note: edit descriptions to match

Fund Type: ENTERPRISE  
 Fund Name: LIQUOR STORE

| CODE                             | DESCRIPTION                   | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>1/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|----------------------------------|-------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 703-7030-13380                   | FUEL                          | -                    | -                    | -                    | -                    | -                     | -                    |
| 703-7030-13400                   | GENERAL SUPPLIES              | 13,327               | 6,792                | 5,438                | 7,500                | 9,952                 | 8,000                |
| 703-7030-13410                   | COVID EXPENSES                | -                    | 6,681                | -                    | -                    | -                     | -                    |
| 703-7030-13450                   | PRINTED FORMS AND SUPPLIES    | -                    | -                    | 120                  | 100                  | -                     | 100                  |
| 703-7030-13580                   | OFFICE SUPPLIES               | 110                  | 157                  | 414                  | 550                  | 41                    | 250                  |
| 703-7030-13700                   | LIQUOR PURCHASES              | 1,115,893            | 1,424,262            | 1,560,600            | 1,216,808            | 1,412,726             | 1,247,228            |
| 703-7030-13740                   | BEER PURCHASES                | 1,660,343            | 2,108,871            | 1,966,610            | 1,829,368            | 2,075,356             | 1,875,102            |
| 703-7030-13750                   | WINE PURCHASES                | 331,220              | 418,039              | 344,979              | 323,000              | 339,135               | 323,000              |
| 703-7030-13760                   | MIX PURCHASES                 | 41,362               | 54,700               | 44,116               | 45,410               | 43,040                | 45,410               |
| 703-7030-13770                   | TOBACCO PRODUCTS              | 119,842              | 173,744              | 171,170              | 132,525              | 157,576               | 31,050               |
| 703-7030-13780                   | CIGARETTES                    | -                    | -                    | -                    | -                    | -                     | 81,420               |
| 703-7030-13800                   | NON/ALCOHOLIC PURCHASES       | 4,805                | 7,224                | 23,765               | 6,600                | 14,406                | 12,000               |
| 703-7030-13820                   | SMALL TOOLS AND EQUIPMENT     | 321                  | -                    | 94                   | 200                  | 213                   | 250                  |
| 703-7030-13920                   | MISC. LIQUOR SUPPLIES         | 5,205                | 4,689                | 3,938                | 4,000                | 4,180                 | 4,000                |
| <b>TOTAL SUPPLIES</b>            |                               | <b>3,310,101</b>     | <b>4,227,973</b>     | <b>4,141,214</b>     | <b>3,591,061</b>     | <b>4,068,733</b>      | <b>3,641,810</b>     |
| 703-7030-15010                   | LAND                          | -                    | -                    | -                    | -                    | -                     | -                    |
| 703-7030-15020                   | STRUCTURES AND OTHER IMPROVE. | -                    | -                    | -                    | 15,500               | 15,517                | 35,000               |
| 703-7030-15100                   | MACHINERY AND EQUIPMENT       | -                    | -                    | -                    | 7,500                | 6,679                 | -                    |
| <b>TOTAL CAPITAL OUTLAY</b>      |                               | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>23,000</b>        | <b>22,196</b>         | <b>35,000</b>        |
| 703-7030-16010                   | PRINCIPAL-PUBLIC SAFETY BLDG  | -                    | -                    | -                    | 115,000              | -                     | 120,000              |
| 703-7030-16100                   | INTEREST                      | -                    | -                    | -                    | 36,250               | -                     | 33,900               |
| <b>TOTAL DEBT SERVICE</b>        |                               | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>151,250</b>       | <b>-</b>              | <b>153,900</b>       |
| 703-7030-17900                   | TRANSFER - OUT                | 162,270              | 158,350              | 38,800               | 35,872               | -                     | -                    |
| <b>TOTAL TRANSFERS</b>           |                               | <b>162,270</b>       | <b>158,350</b>       | <b>38,800</b>        | <b>35,872</b>        | <b>-</b>              | <b>-</b>             |
| 703-7030-14000                   | CASH OVER/SHORT - OFF-SALE    | 124                  | 25,292               | 71                   | 350                  | (467)                 | 350                  |
| 703-7030-14020                   | BAD DEBTS                     | 183                  | 305                  | 30                   | 150                  | -                     | -                    |
| 703-7030-14030                   | LOSS ON FIXED ASSETS DISPOSAL | -                    | -                    | -                    | -                    | -                     | -                    |
| 703-7030-14040                   | CREDIT CARD DISCOUNT          | 77,009               | 71,858               | 93,794               | -                    | 16,364                | -                    |
| 703-7030-14050                   | GIFT CERTIFICATES             | (99)                 | 5,617                | (805)                | -                    | 175                   | -                    |
| 703-7030-14060                   | TOBACCO COUPONS               | 452                  | 13                   | (15)                 | -                    | (10)                  | -                    |
| 703-7030-18010                   | REFUND DEPOSITS               | 840                  | -                    | 240                  | -                    | 105                   | -                    |
| 703-7030-18200                   | REFUNDS AND REIMBURSEMENTS    | -                    | -                    | -                    | 70,000               | -                     | -                    |
| 703-7030-18500                   | LOSS ON FORECLOSURE           | -                    | -                    | -                    | -                    | -                     | -                    |
| <b>TOTAL OTHER</b>               |                               | <b>78,508</b>        | <b>103,085</b>       | <b>93,315</b>        | <b>70,500</b>        | <b>16,166</b>         | <b>350</b>           |
| <b>TOTAL DEPARTMENT EXPENSES</b> |                               | <b>4,097,364</b>     | <b>5,110,169</b>     | <b>4,867,284</b>     | <b>4,615,620</b>     | <b>4,666,506</b>      | <b>4,548,458</b>     |
| <b>NET DEPARTMENT</b>            |                               | <b>345,603</b>       | <b>565,201</b>       | <b>599,379</b>       | <b>764,485</b>       | <b>300,489</b>        | <b>921,897</b>       |

703-7030-10100 Regular hours include the Store Manager, an Assistant Manager (currently vacant), 8 percent of the City Administrator, 50% of the Accountant, and 25% of a second accountant position (currently posted) and a small amount for Public Works.

Budget note: there are several days from March where revenue is missing and needs to be re-entered.

Fund Type: ENTERPRISE  
Fund Name: SEWER TRUNK FUND

| CODE                 | DESCRIPTION                    | ACTUAL<br>12/31/2019 | ACTUAL<br>12/31/2020 | ACTUAL<br>12/31/2021 | ADOPTED<br>12/31/2022 | CURRENT<br>12/31/2022 | PROPOSED<br>1/1/2023 |
|----------------------|--------------------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|----------------------|
| <b>TOTAL REVENUE</b> |                                | -                    | -                    | -                    | -                     | -                     | -                    |
| 704-111              | CASH - SANITARY SEWER TRUNK    | 281,228              | 284,774              | 305,029              | -                     | 305,029               | -                    |
| 704-119              | ACCOUNTS RECEIVABLE            | -                    | -                    | -                    | -                     | -                     | -                    |
| 704-204              | ACCOUNTS PAYABLE               | -                    | -                    | -                    | -                     | -                     | -                    |
| 704-223              | DUE TO OTHER GOVERNMENTAL UNIT | -                    | -                    | -                    | -                     | -                     | -                    |
| 704-260              | FUND BALANCE                   | (276,112)            | (281,228)            | (284,774)            | -                     | (305,029)             | -                    |
| 704-7040-16010       | PRINCIPAL                      | -                    | -                    | -                    | -                     | -                     | -                    |
| 704-7040-16100       | INTEREST                       | -                    | -                    | -                    | -                     | -                     | -                    |
| 704-7040-17900       | TRANSFER - OUT                 | -                    | -                    | -                    | -                     | -                     | -                    |
| 704-7040-18200       | REFUNDS AND REIMBURSEMENTS     | -                    | -                    | -                    | -                     | -                     | -                    |
| 704-7040-34820       | TRUNK FEE REVENUE              | -                    | -                    | (20,420)             | -                     | -                     | -                    |
| 704-7040-39500       | INTEREST INCOME                | (5,116)              | (3,546)              | 165                  | (600)                 | -                     | -                    |
| 704-7040-39600       | MISCELLANEOUS INCOME           | -                    | -                    | -                    | -                     | -                     | -                    |
| 704-7040-39650       | REFUNDS AND REIMBURSEMENTS     | -                    | -                    | -                    | -                     | -                     | -                    |
|                      |                                | -                    | -                    | 0                    | (600)                 | -                     | -                    |