



**CITY OF OAK GROVE COUNCIL MEETING  
BUDGET WORK SESSION  
CITY COUNCIL CHAMBERS  
19900 NIGHTINGALE ST. NW  
Monday, September 12, 2022, at 6:00 PM**

1. **2023 Preliminary Levy & Budget**
2. **2023 CIP**
3. **Adjournment**



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Oak Grove, Minnesota 55011  
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## **Budget Memorandum**

**To:** Mayor and City Council

**From:** Loren Wickham, City Administrator  
MaryEllen Stuk, Consulting Finance Director

**Date:** September 12, 2022

**RE:** 2023 Preliminary Budget

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The following is the 2023 preliminary budget based on Department Head recommendations and City Administrator adjustments.

### **Levy Summary**

This memo contains information as well as additional information and analysis to assist the Council with discussions around the 2023 payable tax year and the 2023 budgets for all budgeted funds of the City of Oak Grove (City).

In prior years, the City has used preliminary tax capacity data from Anoka County based on the prior year's actual tax capacity to prepare the preliminary tax levy. Presented are the preliminary tax capacity reports for the 2023 payable year, and the information is subject to change.

During 2023 budget discussions, it was noted that the 2023 tax levy would increase due to the increase in transfers to capital funds. The Council and City Management have worked to gradually reduce the tax rate between 2013 and 2021 from 32.68% to 21.46%, an approximate decrease of one-third from the 2013 tax rate. The Council and City Management also note as the City continues to grow, there will be increased demand placed on City staff and resources to accommodate this growth and the levy and resulting tax rate may need to increase if it is not sustainable long term to maintain current levels of service. Costs related to Wages and Benefits, Public Safety, and Street Maintenance continue to rise as the tax rate has decreased.

The City's total net tax capacity for the years 2022 payable and estimated 2023 payable are \$11,666,935 and \$15,261,890, respectively. This results in an increase of \$3,594,955, or 30.81%, in total tax capacity. The increase is attributable to residential homestead properties in new developments and an increase in assessed values of current residential properties.

**Levy Summary – Continued**

To achieve the objectives of the Council, City Management proposes an increase to the General fund levy of \$694,605, or 24.70%, to balance the General fund budget and maintain capital improvements in capital funds. Attached is the General Fund Budget Summary which reflects proposed changes along with the current tax rate and historical tax rates for the City. For reference, the 2022 tax rate was 21.39% and the 2023 proposed tax rate is estimated at 21.14%, resulting in tax rate decrease of 0.25% for the 2023 payable tax year. The tax rate changes are based on 2023 preliminary tax capacity information and is subject to change.

An increase of \$20,000 in the General fund transfer into the Capital funds is an increase of 2.9% from the 2022 General fund levy with an impact of 0.13% to the overall estimated city tax rate for 2023.

**Transfers**

Transfers out of the General fund are used to support capital funds, such as the Street Maintenance, Road Improvement, Public Works and Fire Acquisition Funds. The net of transfers into and out of the General fund is the portion of the General fund budget that is not related to operational revenues and expenditures of the City.

The City has budgeted transfers from the General fund to the Road Improvement fund, of \$680,000 in 2022. The entirety of the 2022 budgeted transfer was made as of June 2022.

2023 General Fund budgeted transfers are as follow:

Road Improvement Fund	\$400,000
Trail Maintenance Fund	\$50,000
Public Works Asset Acquisition Fund	\$50,000
Fire Asset Acquisition Fund	<u>\$200,000</u>
Total General Fund Transfer Out	\$700,000

A memo from City Engineer Schwartz in 2021 recommended maintaining Road Improvement Fund costs for street improvements to \$600,000 a year to remain on track with the street maintenance overlay program. Staff proposes to use its allocation of MSA – State Aid Maintenance funds to get to the recommended \$600,000 for the Road Improvement Fund in 2023.

**Wages and Benefits**

Changes to wages and benefits for the 2023 budget year are as follows:

- The preliminary budget includes a 3% COLA increase for all full-time staff.
- Full-time employees are also eligible for merit increases each year. Merit pay is set at the highest level, 1.5%, for the 2023 budget.
- City contributions for health insurance remain at 80% for single coverage and 70% for family coverage.

**General Fund Revenues**

- General fund property tax levy increased 24.7%, or \$694,605, to \$3,507,189. This increase is to pay for additional anticipated expenditures explained below under General Fund Expenditures.
- Intergovernmental revenues decreased \$80,715 due to the removal of Local Government Aid and increased availability of MSA funds for 2023.
- Transfers In decreased \$350,000 due to a one-time transfer that occurred in 2022 (\$50,000 from Fund 204, \$91,857 from Fund 208, and \$208,143 from Fund 410).

## General Fund Expenditures

### Administration

- Department increased \$16,951 from 2022 due to COLA and Merit increases and \$18,491 due to Employer Paid Health and Life Insurance.

### Elections

- Department decreased \$5,189 from 2022 due to 2023 not being a local election year.

### Computer Services

- Increase of \$10,890 due to the addition of Banyon POS System in 2023 and an increase in PSDS Support fees.

### Police Services

- Increase of \$100,405 from 2022 for the Police Service Contract with Anoka County.

### Fire Management

- Increased hours budgeted for officers to accurately reflect actual hours worked.
- Paying officers for duty crew shifts
- Proposed \$26,000 voluntary contribution to PERA Firefighter Retirement Fund.
- Increase in Equipment of \$27,000 for Turnout Gear, Security Cameras for Station 2, and miscellaneous tools and equipment.
- Repairs and maintenance costs have been budgeted to cover normal operational maintenance costs. Major equipment purchases are paid out of other funds.

### Public Works

- Motor Fuels increase by \$13,000 to accommodate for increased gas prices.
- Signs and Striping increased \$5,000 due to the increased cost of steel.
- Equipment increases of \$11,000 to allow for the purchase of a brush cutter.
- Repairs and maintenance costs have been budgeted to cover normal operational maintenance costs. Major equipment purchases are paid out of other funds.

### Ice and Snow Removal

- Increase of \$5,000 for Salt and sand due to price increase of \$12/ton.

### Transfers

- This has increased by \$20,000 from the 2022 budget amount of \$680,000. The following will be transferred out from General Fund:

○ Road Improvement Fund	\$400,000
○ Trail Maintenance Fund	\$50,000
○ Public Works Asset Acquisition Fund	\$50,000
○ Fire Asset Acquisition Fund	<u>\$200,000</u>
	\$700,000

Through the American Rescue Plan Act, the City of Oak Grove received \$976,127. The City's intended use for that funding is to purchase a Fire Engine in 2024, which alleviates an expense for the Fire Asset Acquisition Fund in 2024. However, a second Fire Engine needs to be replaced in 2026. To have sufficient cash to purchase the asset, it is recommended to continue to transfer funds upwards of \$200,000 annually to the Fire Asset Acquisition fund.

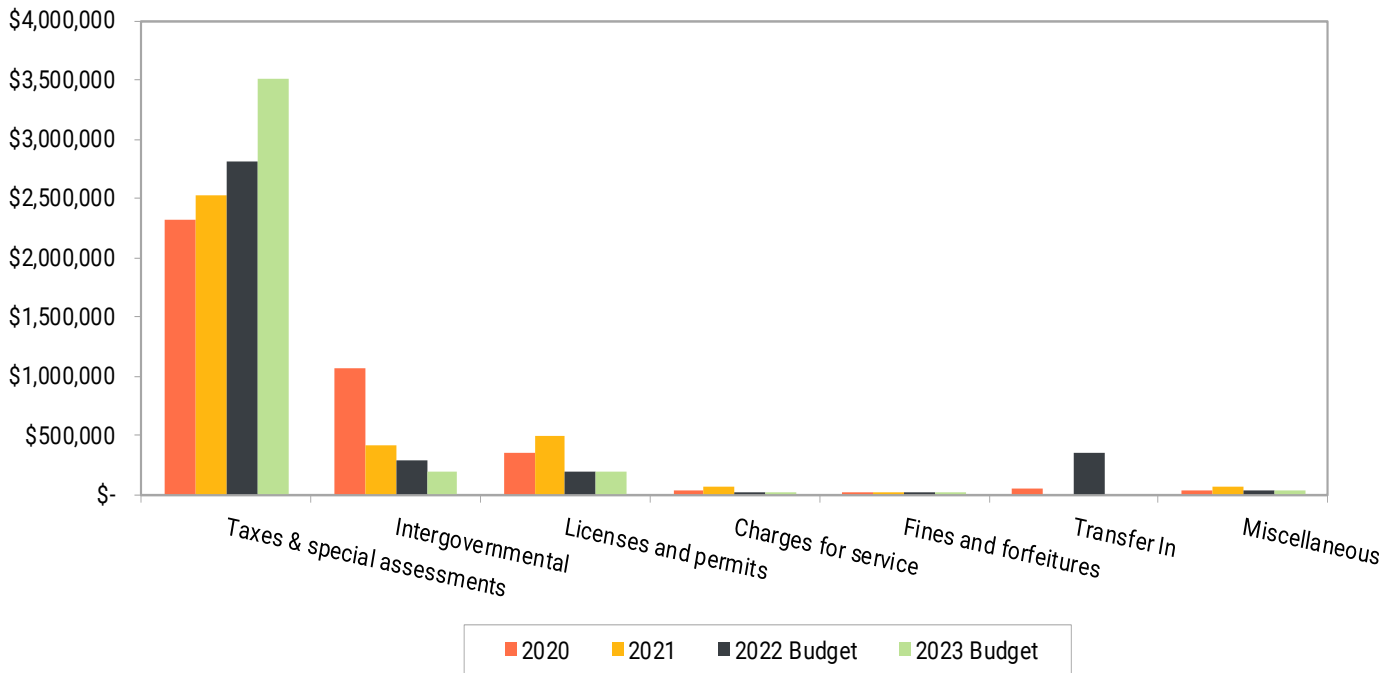
**Summary of Revenue Trend**

A summary of the 2020 and 2021 General Fund actual revenues as well as the 2022 and 2023 budgeted revenues are presented below with graphical analysis.

**CITY OF OAK GROVE  
REVENUE TRENDS/GRAPHS**

	<b>2020</b>	<b>2021</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Percent Change</b>
Taxes & special assessments	\$ 2,318,741	\$ 2,521,982	\$ 2,812,584	\$ 3,512,189	24.87%
Intergovernmental	1,064,890	408,515	280,896	200,181	-28.73%
Licenses and permits	353,426	489,918	200,500	195,700	-2.39%
Charges for service	34,545	61,435	5,000	5,000	0.00%
Fines and forfeitures	14,775	21,522	20,000	20,000	0.00%
Miscellaneous	39,799	62,405	37,283	29,000	-22.22%
Transfer in	42,243	-	350,000	-	N/A
<b>Total Revenue</b>	<b>\$ 3,868,419</b>	<b>\$ 3,565,776</b>	<b>\$ 3,706,263</b>	<b>\$ 3,962,070</b>	<b>6.90%</b>

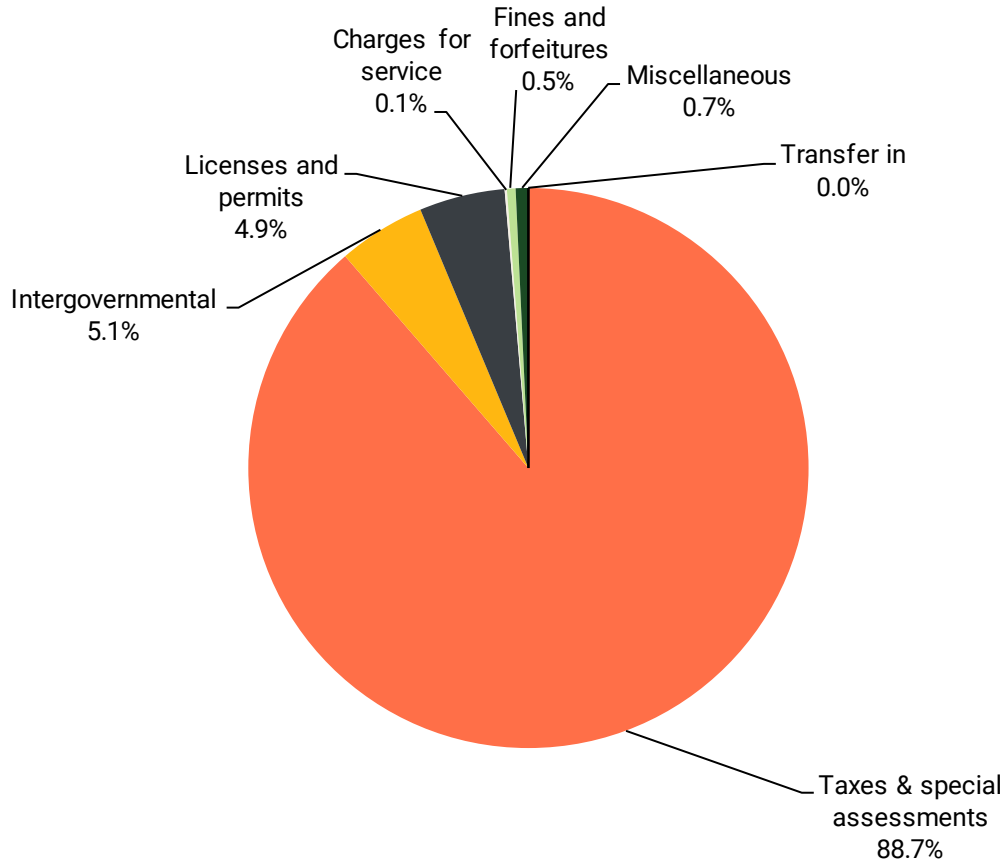
**Revenue Trends**



**Summary of Revenue Trends – Continued**

Below is a graph of the City's General fund revenues by source as a percentage of total 2023 budgeted revenues.

**2023 Revenue Budget**



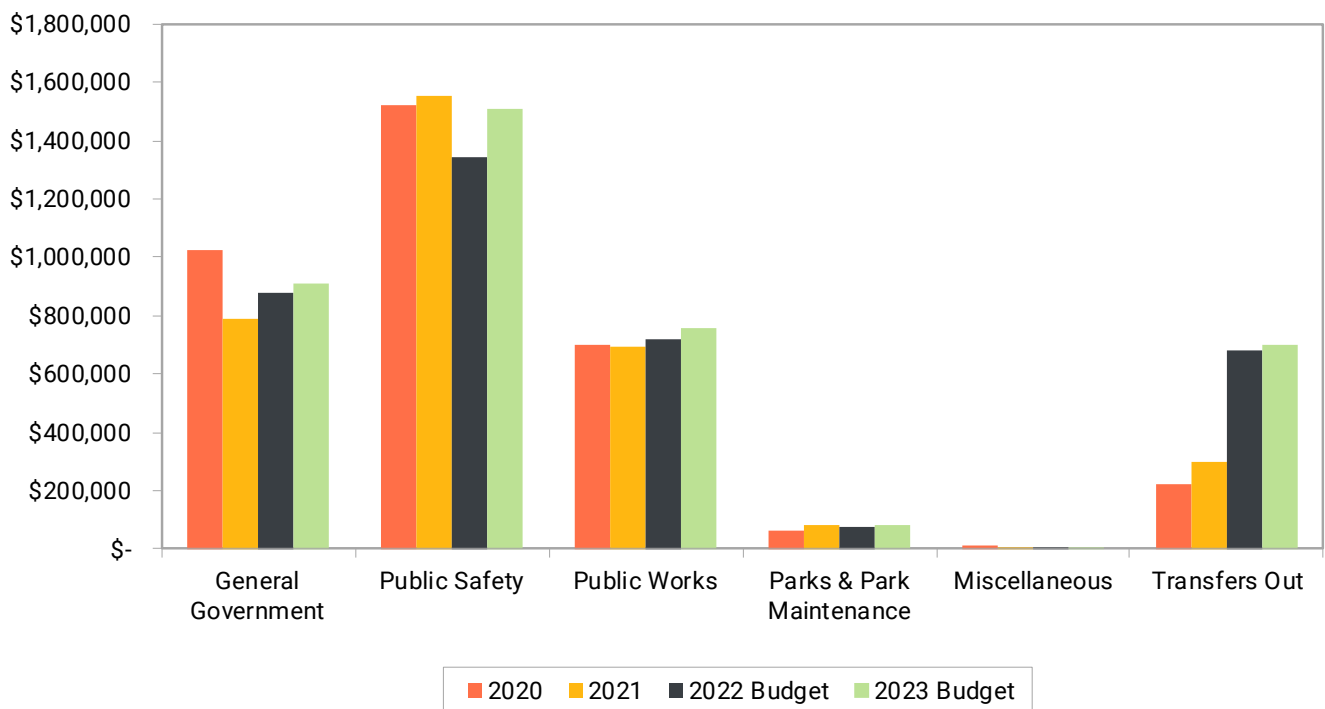
**Summary of Expenditure Trends**

A summary of the 2020 and 2021 actual General fund expenditures by function as well as the 2022 and 2023 budgeted expenditures are presented below with a graphical analysis.

**CITY OF OAK GROVE  
EXPENDITURE TRENDS/GRAPHS**

	<b>2020</b>	<b>2021</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Percent Change</b>
General Government	\$ 1,027,926	\$ 786,319	\$ 880,208	\$ 912,792	3.70%
Public Safety	1,524,091	1,552,828	1,346,884	1,506,649	11.86%
Public Works	702,205	695,425	718,338	756,190	5.27%
Parks & Park Maintenance	64,611	82,864	75,833	81,439	7.39%
Miscellaneous	10,161	1,022	5,000	5,000	0.00%
Transfers Out	219,098	300,000	680,000	700,000	2.94%
<b>Total Expenditures</b>	<b>\$ 3,548,092</b>	<b>\$ 3,418,457</b>	<b>\$ 3,706,263</b>	<b>\$ 3,962,070</b>	<b>6.90%</b>

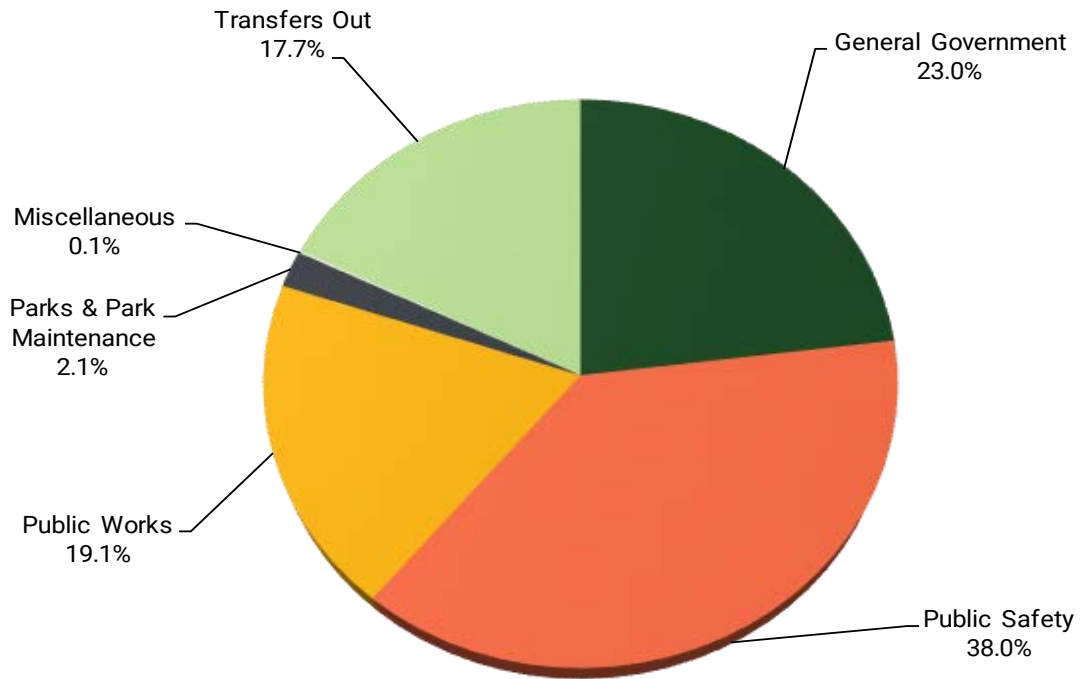
**Expenditure Trends**



**Summary of Expenditure Trends – Continued**

Below is a graph of the City's General fund expenditures by function as a percentage of total 2023 budgeted expenditures.

**2023 Expenditure Budget**





**Summary of Expenditure Trends – Continued**

Below is a more detailed breakdown of the City’s General fund expenditures by department.

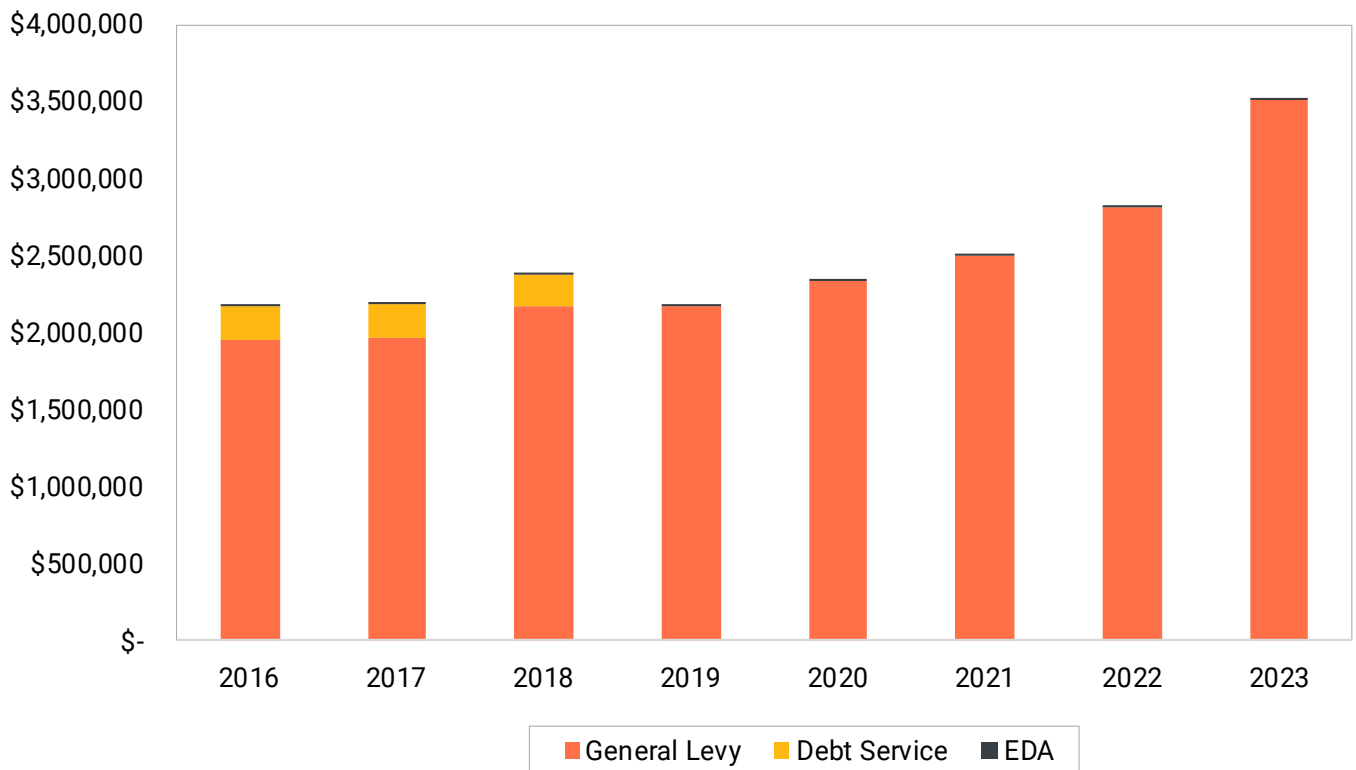
	<b>Actual</b>		<b>Budget</b>		<b>Percent</b>
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>Change</b>
Mayor and council	\$ 40,038	\$ 47,120	\$ 48,261	\$ 49,447	2.46%
Administration	554,683	299,286	342,780	379,594	10.74%
Elections	184,688	183,861	198,173	192,984	-2.62%
Finance	45,379	38,244	39,500	40,500	2.53%
Assessing	43,488	51,376	60,000	60,000	0.00%
Legal Services	25,268	1,705	8,420	2,000	-76.25%
Planning and Zoning	18,660	30,794	48,158	47,442	-1.49%
Computer Services	55,895	53,460	45,000	55,890	24.20%
Government Building and Grounds	59,827	80,473	89,916	84,935	-5.54%
Police Services	611,505	622,777	731,228	831,633	13.73%
Animal Control	405	75	1,000	1,000	0.00%
Fire Management	652,395	564,554	454,656	514,016	13.06%
Building Inspection	259,786	365,422	160,000	160,000	0.00%
Public Works	594,679	585,248	595,240	631,567	6.10%
Watershed	13,865	13,533	13,216	13,807	4.47%
Ice & Snow Removal	71,598	70,403	89,882	90,816	1.04%
Engineering	22,063	26,240	20,000	20,000	0.00%
Park and Park Maintenance	64,611	82,864	75,833	81,439	7.39%
Miscellaneous	10,161	1,022	5,000	5,000	0.00%
Transfer Out	219,098	300,000	680,000	700,000	2.94%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,548,092</b>	<b>\$ 3,418,457</b>	<b>\$ 3,706,263</b>	<b>\$ 3,962,070</b>	<b>6.90%</b>

**Summary of Property Tax Levies**

A summary of the 2022 levy and the 2023 proposed levy are presented below for comparison.

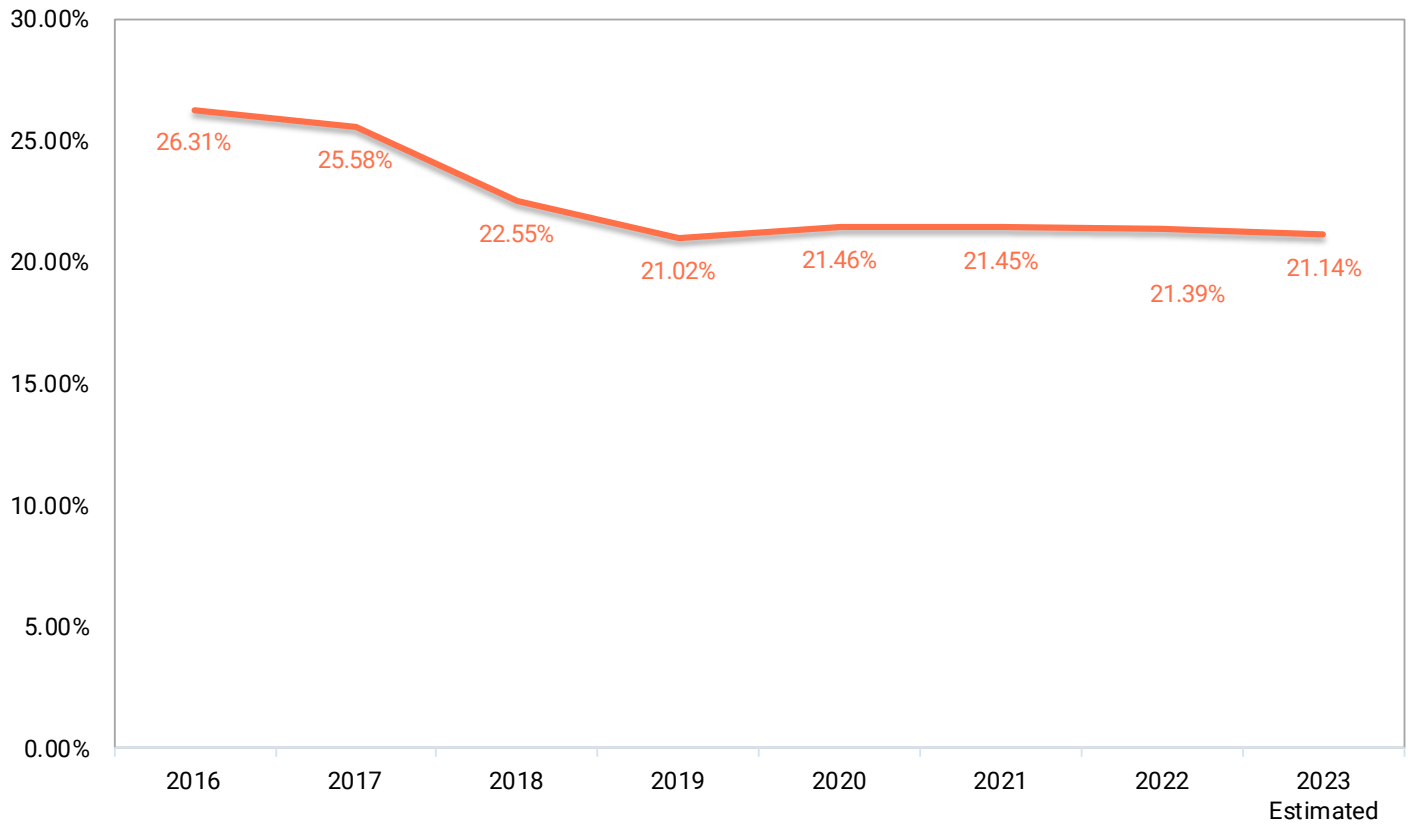
Fund	2021 Levy	2022 Levy	Proposed 2023 Levy	Increase (Decrease) from 2022	Percent Change from 2022
<b>General Fund</b>	\$ 2,496,529	\$ 2,812,584	\$ 3,507,189	\$ 694,605	24.70%
<b>Economic Development Authority</b>	6,750	6,750	6,750	-	0%
<b>Total</b>	<u>\$ 2,503,279</u>	<u>\$ 2,819,334</u>	<u>\$ 3,513,939</u>	<u>\$ 694,605</u>	<u>24.64%</u>
<b>Total City Levy (Excluding EDA)</b>	<u>\$ 2,496,529</u>	<u>\$ 2,812,584</u>	<u>\$ 3,507,189</u>	<u>\$ 694,605</u>	<u>24.70%</u>

Eight years of historical levy trend data are presented below for comparison.



## Summary of Property Tax Rates

Below is a summary of the City's historical property tax rates from previous years as well as the preliminary tax rate for 2023 for comparison.



**Summary of Impact on Homeowners**

Below is a table indicating the impact to the average homeowner of the proposed levy.

Estimated Taxable Market Values and Population - 2023						
Final Levy						
Value of Home	2021 Actual	2022 Actual	2023 Estimated	\$ Increase / (decrease)	% Increase / (decrease)	
\$ 150,000	\$ 322	\$ 321	\$ 317	\$ (4)	-1.19%	
200,000	429	428	423	(5)	-1.19%	
251,000	538	537	531	(6)	-1.19%	
283,200	608	606	599	(7)	-1.19%	
300,000	644	642	634	(8)	-1.19%	
319,400 *	685	683	675	(8)	-1.19%	
341,758 **	733	731	722	(9)	-1.19%	
400,000	858	856	845	(10)	-1.19%	
419,650 ***	900	898	887	(11)	-1.19%	
450,000	965	963	951	(11)	-1.19%	
500,000	1,073	1,070	1,057	(13)	-1.19%	
555,000	1,191	1,187	1,173	(14)	-1.19%	

\* Average Home Taxable Market Value - 2021

\*\* Average Home Taxable Market Value - 2022

\*\*\* Estimated Average Home Taxable Market Value - 2023

**OAK GROVE, MN**  
**Abdo Revenue Guideline**

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 101 GENERAL FUND					
R 101-31000 General Property Taxes	\$2,314,025.69	\$2,518,144.63	\$957,574.18	\$2,807,584.00	\$3,507,189.00
R 101-31040 Fiscal Disparities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-32100 Business Licenses/Permits	\$175.00	\$698.00	\$200.00	\$0.00	\$0.00
R 101-32105 Conditional Use/Interim Use Pe	\$2,000.00	\$1,900.00	\$500.00	\$2,000.00	\$2,000.00
R 101-32106 Variances/Vacations	\$250.00	\$850.00	\$850.00	\$800.00	\$800.00
R 101-32107 Plat/Zone/Waiver/Subdivide	\$9,100.00	\$9,700.00	\$2,500.00	\$3,000.00	\$3,000.00
R 101-32110 Liquor Licenses	\$254.00	\$9,273.00	\$8,375.00	\$9,300.00	\$9,300.00
R 101-32120 Tobacco Licenses	\$300.00	\$600.00	\$300.00	\$400.00	\$600.00
R 101-32170 Field Party License	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-32180 Other Licenses/Permits	\$200.00	\$600.00	\$0.00	\$500.00	\$500.00
R 101-32210 Building Permits	\$220,653.91	\$284,486.06	\$130,810.16	\$120,000.00	\$120,000.00
R 101-32220 Admin Charge	\$54.02	\$1,843.41	\$1,472.72	\$500.00	\$500.00
R 101-32225 Plan Review Fees	\$89,538.35	\$143,135.78	\$57,975.32	\$50,000.00	\$50,000.00
R 101-32230 Septic System	\$20,335.74	\$22,524.00	\$8,550.00	\$5,500.00	\$0.00
R 101-32233 Septic Pumping Permits	\$2,325.00	\$365.00	\$0.00	\$1,000.00	\$1,000.00
R 101-32235 Right of Way Permits	\$8,240.00	\$13,943.00	\$6,400.00	\$7,500.00	\$7,500.00
R 101-32236 2nd Driveway Permit	\$0.00	\$0.00	\$900.00	\$0.00	\$500.00
R 101-33300 Federal Grants	\$653,482.43	\$0.00	\$0.00	\$0.00	\$0.00
R 101-33401 Local Government Aid	\$125,808.00	\$128,796.00	\$0.00	\$0.00	\$0.00
R 101-33402 MV Homestead and Ag Credit Aid	\$4,714.88	\$3,836.96	\$0.00	\$0.00	\$0.00
R 101-33418 Muni State Aid St Maintenance	\$186,240.00	\$170,253.00	\$150,732.50	\$144,500.00	\$200,181.00
R 101-33420 Fire State Aid	\$61,732.58	\$93,107.00	\$0.00	\$7,600.00	\$0.00
R 101-33430 Other State Grants and Aid	\$6,886.91	\$1,358.52	\$0.00	\$128,796.00	\$0.00
R 101-33620 County Grants/Aid	\$20,740.46	\$15,000.00	\$0.00	\$0.00	\$0.00
R 101-33720 Other Local Grants	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-34105 Sale of Maps and Publications	\$5.00	\$110.00	\$15.00	\$0.00	\$0.00
R 101-34110 Sale of Culvert/Mailboxes	\$34,540.00	\$61,325.43	\$24,766.56	\$5,000.00	\$5,000.00
R 101-35100 Fines and Forfeits	\$14,775.05	\$21,521.85	\$7,274.50	\$20,000.00	\$20,000.00
R 101-36100 Special Assessments	\$0.00	\$0.00	-\$2,163.04	\$0.00	\$0.00
R 101-36101 Special Assessment Prepays	\$0.00	\$0.00	\$2,701.04	\$5,000.00	\$5,000.00
R 101-36102 SA Penalties and Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-36200 Miscellaneous Revenues	\$493.58	\$10,607.01	\$4,386.16	\$23,283.00	\$15,000.00
R 101-36210 Interest Earnings	\$26,610.60	\$9,254.85	-\$16,314.59	\$9,000.00	\$9,000.00
R 101-36211 Market Value Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-36230 Contributions and Donations	\$750.00	\$0.00	\$20,000.00	\$0.00	\$0.00
R 101-36231 Fire Dept Donations	\$1,562.00	\$7,388.00	\$100.00	\$0.00	\$0.00
R 101-36240 Refunds and Reimbursements	\$10,382.63	\$20,154.64	\$3,016.53	\$5,000.00	\$5,000.00
R 101-38050 Cable Franchise Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-39101 Sales of General Fixed Assets	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00
R 101-39200 Interfund Operating Transfers	\$42,243.31	\$0.00	\$350,000.00	\$350,000.00	\$0.00
R 101-39999 Prior Period Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>FUND 101 GENERAL FUND</b>	<b>\$3,868,419.14</b>	<b>\$3,565,776.14</b>	<b>\$1,720,922.04</b>	<b>\$3,706,263.00</b>	<b>\$3,962,070.00</b>

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 202 RECYCLING					
R 202-33620 County Grants/Aid	\$35,782.83	\$28,217.33	\$0.00	\$0.00	\$40,007.00
R 202-34404 Recycling Charges	\$1,691.62	\$20,135.05	\$9,998.20	\$0.00	\$15,000.00
R 202-36210 Interest Earnings	\$1,361.77	\$32.92	-\$145.72	\$0.00	\$0.00
R 202-36211 Market Value Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND 202 RECYCLING	\$38,836.22	\$48,385.30	\$9,852.48	\$0.00	\$55,007.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 204 GAMBLING PROCEEDS					
R 204-36210 Interest Earnings	\$704.20	\$39.93	-\$111.00	\$0.00	\$0.00
R 204-36211 Market Value Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 204-36230 Contributions and Donations	\$15,022.63	\$26,548.88	\$9,761.00	\$0.00	\$0.00
FUND 204 GAMBLING PROCEEDS	\$15,726.83	\$26,588.81	\$9,650.00	\$0.00	\$0.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 206 CATV FRANCHISE GRANT					
R 206-36210 Interest Earnings	\$23.33	\$5.45	\$0.93	\$0.00	\$0.00
R 206-36211 Market Value Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 206-36230 Contributions and Donations	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00
FUND 206 CATV FRANCHISE GRANT	\$23.33	\$255.45	\$0.93	\$0.00	\$0.00



Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 207 PARK DEVELOPMENT					
R 207-36210 Interest Earnings	\$9,988.16	\$531.64	-\$1,638.21	\$0.00	\$0.00
R 207-36211 Market Value Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 207-36230 Contributions and Donations	\$142,700.00	\$161,000.00	\$6,900.00	\$0.00	\$0.00
FUND 207 PARK DEVELOPMENT	\$152,688.16	\$161,531.64	\$5,261.79	\$0.00	\$0.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 208 PUBLIC BENEFIT					
R 208-36200 Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 208-36210 Interest Earnings	\$4,448.68	\$205.52	-\$318.24	\$0.00	\$0.00
R 208-36211 Market Value Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 208-36230 Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 208-39200 Interfund Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND 208 PUBLIC BENEFIT	\$4,448.68	\$205.52	-\$318.24	\$0.00	\$0.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 210 ECONOMIC DEVT					
R 210-31000 General Property Taxes	\$13,150.00	\$6,750.00	\$0.00	\$6,750.00	\$6,750.00
R 210-36210 Interest Earnings	\$3,974.24	\$193.55	-\$458.22	\$1,250.00	\$1,250.00
R 210-36211 Market Value Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 210-36240 Refunds and Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 210-39101 Sales of General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND 210 ECONOMIC DEVT	\$17,124.24	\$6,943.55	-\$458.22	\$8,000.00	\$8,000.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 211 PROPERTY TAX REDUCTION					
R 211-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 211-36211 Market Value Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND 211 PROPERTY TAX REDUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 212 AMERICAN RESCUE PLAN					
R 212-33300 Federal Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 212-33301 AMERICAN RESCUE/COVID 19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND 212 AMERICAN RESCUE PLAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 303 2007B GO BONDS					
R 303-31000 General Property Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 303-31050 Tax Increments	\$26,297.54	\$26,509.73	\$0.00	\$25,000.00	\$25,000.00
R 303-36210 Interest Earnings	\$1,414.32	-\$7.08	\$10.78	\$1,000.00	\$1,000.00
R 303-36211 Market Value Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 303-39200 Interfund Operating Transfers	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00
FUND 303 2007B GO BONDS	\$127,711.86	\$126,502.65	\$10.78	\$26,000.00	\$26,000.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 402 MSAS CONSTRUCTION FUNDS					
R 402-33400 State Grants	\$649,582.55	\$0.00	\$0.00	\$0.00	\$0.00
R 402-36200 Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 402-36210 Interest Earnings	\$315.41	\$0.00	\$0.00	\$300.00	\$300.00
R 402-36211 Market Value Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 402-39200 Interfund Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 402-39999 Prior Period Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND 402 MSAS CONSTRUCTION FUNDS	\$649,897.96	\$0.00	\$0.00	\$300.00	\$300.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 403 ROAD IMPROVEMENTS/SEALING					
R 403-32240 Other Fees/Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 403-33400 State Grants	\$0.00	\$91,906.68	\$0.00	\$171,192.00	\$171,192.00
R 403-36100 Special Assessments	\$17,276.00	\$37,109.11	\$0.00	\$10,000.00	\$10,000.00
R 403-36101 Special Assessment Prepays	\$93,809.34	\$25,884.93	\$0.00	\$0.00	\$0.00
R 403-36102 SA Penalties and Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 403-36210 Interest Earnings	\$12,782.21	\$683.60	-\$1,559.02	\$8,000.00	\$8,000.00
R 403-36211 Market Value Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 403-36215 Loan Interest Revenue	\$8,302.27	\$8,122.32	\$0.00	\$0.00	\$0.00
R 403-39200 Interfund Operating Transfers	\$267,910.02	\$300,000.00	\$430,000.00	\$430,000.00	\$400,000.00
R 403-39999 Prior Period Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND 403 ROAD IMPROVEMENTS/SEALING	\$400,079.84	\$463,706.64	\$428,440.98	\$619,192.00	\$589,192.00



Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 404 TRAIL MAINTENANCE					
R 404-36210 Interest Earnings	\$1,039.23	\$20.35	-\$108.72	\$0.00	\$0.00
R 404-36211 Market Value Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 404-39200 Interfund Operating Transfers	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00
FUND 404 TRAIL MAINTENANCE	\$1,039.23	\$20.35	\$49,891.28	\$50,000.00	\$0.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 410 ASSET ACQUISITIONS					
R 410-33300 Federal Grants	\$1,149.57	\$0.00	\$0.00	\$0.00	\$0.00
R 410-36210 Interest Earnings	\$4,076.98	\$194.38	\$0.00	\$0.00	\$0.00
R 410-36211 Market Value Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 410-39200 Interfund Operating Transfers	\$0.00	\$0.00	\$543,233.00	\$0.00	\$0.00
FUND 410 ASSET ACQUISITIONS	\$5,226.55	\$194.38	\$543,233.00	\$0.00	\$0.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 411 PUBLIC WORKS ASSET ACQUIS					
R 411-36210 Interest Earnings	\$26,856.07	\$1,079.82	-\$2,233.91	\$20,000.00	\$0.00
R 411-36211 Market Value Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 411-39101 Sales of General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 411-39200 Interfund Operating Transfers	\$0.00	\$0.00	\$100,000.00	\$100,000.00	\$0.00
FUND 411 PUBLIC WORKS ASSET ACQUIS	\$26,856.07	\$1,079.82	\$97,766.09	\$120,000.00	\$0.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 412 FIRE EQUIPMENT ACQUISITIONS					
R 412-33430 Other State Grants and Aid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 412-36210 Interest Earnings	\$19,709.93	\$679.11	-\$1,491.22	\$15,000.00	\$0.00
R 412-36211 Market Value Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 412-39101 Sales of General Fixed Assets	\$0.00	\$0.00	\$6,250.00	\$0.00	\$0.00
R 412-39200 Interfund Operating Transfers	\$0.00	\$0.00	\$100,000.00	\$100,000.00	\$0.00
FUND 412 FIRE EQUIPMENT ACQUISITIONS	\$19,709.93	\$679.11	\$104,758.78	\$115,000.00	\$0.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 413 BUILDING REPAIR/MAINT					
R 413-36210 Interest Earnings	\$10,680.82	\$510.26	-\$1,114.33	\$8,000.00	\$0.00
R 413-36211 Market Value Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 413-36230 Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 413-39101 Sales of General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 413-39200 Interfund Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND 413 BUILDING REPAIR/MAINT	\$10,680.82	\$510.26	-\$1,114.33	\$8,000.00	\$0.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 601 STREET LIGHTS					
R 601-36100 Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 601-36102 SA Penalties and Interest	\$0.00	\$114.05	\$0.00	\$0.00	\$0.00
R 601-36200 Miscellaneous Revenues	\$98.03	\$0.00	\$0.00	\$0.00	\$0.00
R 601-36210 Interest Earnings	\$1,295.54	\$70.49	-\$177.88	\$1,000.00	\$1,000.00
R 601-36211 Market Value Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 601-37400 Streetlight Revenue	\$17,352.79	\$11,687.70	\$5,251.95	\$10,000.00	\$10,000.00
R 601-39200 Interfund Operating Transfers	\$476.34	\$0.00	\$0.00	\$0.00	\$0.00
FUND 601 STREET LIGHTS	\$19,222.70	\$11,872.24	\$5,074.07	\$11,000.00	\$11,000.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 611 SEWER - LAKE GEORGE					
R 611-32230 Septic System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 611-36100 Special Assessments	\$3,164.03	\$0.00	\$0.00	\$3,000.00	\$3,000.00
R 611-36101 Special Assessment Prepays	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 611-36102 SA Penalties and Interest	\$14.11	\$3,152.27	\$0.00	\$100.00	\$100.00
R 611-36200 Miscellaneous Revenues	\$908.60	\$50.00	\$25.00	\$100.00	\$100.00
R 611-36210 Interest Earnings	\$9,773.37	\$554.82	-\$1,506.64	\$10,000.00	\$5,000.00
R 611-36211 Market Value Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 611-36215 Loan Interest Revenue	\$0.00	\$2,709.00	\$0.00	\$3,010.00	\$3,010.00
R 611-36240 Refunds and Reimbursements	\$0.00	-\$42.28	\$0.00	\$0.00	\$0.00
R 611-37200 Sewer Sales	\$86,322.77	\$101,142.01	\$32,849.47	\$100,000.00	\$100,000.00
R 611-37250 Sewer Connect/Reconnect Fee	\$28,000.00	\$10,500.00	\$3,500.00	\$0.00	\$0.00
R 611-37260 Swr Penalty	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 611-39200 Interfund Operating Transfers	\$4,719.35	\$0.00	\$0.00	\$0.00	\$0.00
FUND 611 SEWER - LAKE GEORGE	\$132,902.23	\$118,065.82	\$34,867.83	\$116,210.00	\$111,210.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 612 SEWER - THE PONDS					
R 612-36100 Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 612-36102 SA Penalties and Interest	\$0.00	\$542.84	\$0.00	\$0.00	\$0.00
R 612-36200 Miscellaneous Revenues	\$541.94	\$150.00	\$0.00	\$100.00	\$100.00
R 612-36210 Interest Earnings	\$6,763.86	\$305.12	-\$355.55	\$3,000.00	\$3,000.00
R 612-36211 Market Value Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 612-36240 Refunds and Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 612-37200 Sewer Sales	\$188,429.32	\$177,235.85	\$62,771.51	\$96,000.00	\$96,000.00
R 612-37250 Sewer Connect/Reconnect Fee	\$0.00	\$7,000.00	\$0.00	\$0.00	\$0.00
R 612-37260 Swr Penalty	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 612-39200 Interfund Operating Transfers	\$4,463.20	\$0.00	\$0.00	\$0.00	\$0.00
FUND 612 SEWER - THE PONDS	\$200,198.32	\$185,233.81	\$62,415.96	\$99,100.00	\$99,100.00



Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 621 WATER - LAKE GEORGE					
R 621-32105 Conditional Use/Interim Use Pe	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 621-33400 State Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 621-34115 Sale of Water Meters	\$450.00	\$245.00	\$245.00	\$0.00	\$0.00
R 621-36200 Miscellaneous Revenues	\$56.22	\$75.00	\$25.00	\$0.00	\$0.00
R 621-36210 Interest Earnings	\$166.52	-\$0.06	-\$6.98	\$100.00	\$100.00
R 621-36211 Market Value Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 621-36240 Refunds and Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 621-37100 Water Sales	\$39,210.28	\$42,778.14	\$13,593.74	\$30,000.00	\$30,000.00
R 621-37150 Water Connect/Reconnect Fee	\$7,000.00	\$3,500.00	\$0.00	\$0.00	\$0.00
R 621-37160 Water Penalty	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 621-39200 Interfund Operating Transfers	\$1,758.83	\$0.00	\$0.00	\$0.00	\$0.00
FUND 621 WATER - LAKE GEORGE	\$48,641.85	\$46,598.08	\$13,856.76	\$30,100.00	\$30,100.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 622 WATER - THE PONDS					
R 622-32180 Other Licenses/Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 622-34115 Sale of Water Meters	\$225.00	\$245.00	\$0.00	\$300.00	\$300.00
R 622-36100 Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 622-36102 SA Penalties and Interest	\$0.00	\$542.84	\$0.00	\$0.00	\$0.00
R 622-36200 Miscellaneous Revenues	\$407.59	-\$2,866.00	\$0.00	\$500.00	\$500.00
R 622-36210 Interest Earnings	\$5,047.67	\$263.58	-\$609.44	\$4,000.00	\$4,000.00
R 622-36211 Market Value Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 622-36240 Refunds and Reimbursements	\$0.00	\$21.31	\$0.00	\$0.00	\$0.00
R 622-37100 Water Sales	\$146,048.59	\$163,177.44	\$45,053.86	\$145,000.00	\$145,000.00
R 622-37150 Water Connect/Reconnect Fee	\$0.00	\$4,284.00	\$0.00	\$0.00	\$0.00
R 622-37160 Water Penalty	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 622-39200 Interfund Operating Transfers	\$7,680.75	\$0.00	\$0.00	\$0.00	\$0.00
FUND 622 WATER - THE PONDS	\$159,409.60	\$165,668.17	\$44,444.42	\$149,800.00	\$149,800.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 801 DEVELOPMENT ESCROWS					
R 801-36200 Miscellaneous Revenues	\$0.00	\$4,285.31	\$52,586.40	\$0.00	\$0.00
R 801-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 801-36211 Market Value Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND 801 DEVELOPMENT ESCROWS	\$0.00	\$4,285.31	\$52,586.40	\$0.00	\$0.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 900 INVESTMENTS					
R 900-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 900-36211 Market Value Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND 900 INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
	\$5,898,843.56	\$4,934,103.05	\$3,181,142.80	\$5,058,965.00	\$5,041,779.00

Abdo Expenditure Guideline

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 101 GENERAL FUND					
Dept 41100 Mayor and Council					
E 101-41100-103 Part-Time Ees	\$21,580.95	\$25,827.28	\$12,352.17	\$26,950.00	\$26,950.00
E 101-41100-121 PERA	\$1,054.80	\$1,291.22	\$617.54	\$1,348.00	\$1,348.00
E 101-41100-122 FICA	\$1,335.90	\$1,601.15	\$765.76	\$1,671.00	\$1,671.00
E 101-41100-123 MEDICARE	\$312.30	\$374.44	\$179.08	\$391.00	\$391.00
E 101-41100-152 Worker s Comp Ins	\$386.69	\$225.48	\$27.86	\$151.00	\$137.00
E 101-41100-210 Operating/Office Supplies	\$0.00	\$77.94	\$0.00	\$250.00	\$250.00
E 101-41100-304 Legal Fees - Civil	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41100-331 Mileage/Parking	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41100-340 Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41100-353 Newsletter	\$5,809.94	\$7,600.80	\$3,538.21	\$7,500.00	\$7,700.00
E 101-41100-430 Miscellaneous	\$212.99	\$295.70	\$0.00	\$500.00	\$0.00
E 101-41100-433 Dues and Subscriptions	\$9,344.00	\$9,826.31	\$6,752.08	\$9,000.00	\$10,000.00
E 101-41100-434 Conferences/Training	\$0.00	\$0.00	\$0.00	\$500.00	\$1,000.00
E 101-41100-490 Contributions/Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 41100 Mayor and Council	\$40,037.57	\$47,120.32	\$24,232.70	\$48,261.00	\$49,447.00
Dept 41400 Administration					
E 101-41400-101 Full-Time Ees Regular	\$171,050.72	\$172,620.53	\$104,086.93	\$239,903.00	\$254,624.00
E 101-41400-102 Full-Time Ees Overtime	\$112.50	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41400-103 Part-Time Ees	\$16,707.62	\$35,863.01	\$0.00	\$0.00	\$0.00
E 101-41400-121 PERA	\$13,528.91	\$15,636.24	\$7,806.57	\$17,993.00	\$19,097.00
E 101-41400-122 FICA	\$10,716.41	\$11,390.76	\$5,565.65	\$14,874.00	\$15,787.00
E 101-41400-123 MEDICARE	\$2,506.29	\$2,664.04	\$1,301.57	\$3,479.00	\$3,692.00
E 101-41400-131 Employer Paid Health and Life	\$17,377.38	\$24,620.75	\$15,243.54	\$22,809.00	\$41,300.00
E 101-41400-152 Worker s Comp Ins	\$7,284.70	\$1,197.50	\$411.39	\$1,862.00	\$1,884.00
E 101-41400-210 Operating/Office Supplies	\$2,008.48	\$1,639.91	\$1,547.26	\$3,000.00	\$3,000.00
E 101-41400-300 Professional Svcs	\$4,729.90	\$5,192.96	\$2,428.66	\$6,000.00	\$6,000.00
E 101-41400-308 Filing fees	\$0.00	\$46.00	\$0.00	\$0.00	\$0.00
E 101-41400-321 Telephone	\$1,396.24	\$543.63	\$225.15	\$660.00	\$660.00
E 101-41400-322 Postage	\$1,505.90	\$446.49	\$264.80	\$3,500.00	\$3,500.00
E 101-41400-331 Mileage/Parking	\$364.97	\$535.66	\$306.15	\$1,500.00	\$1,500.00
E 101-41400-340 Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41400-354 Printing/Publishing	\$1,524.84	\$515.80	-\$86.05	\$500.00	\$500.00
E 101-41400-360 Insurance	\$18,076.44	\$20,302.67	\$11,964.35	\$19,800.00	\$21,000.00
E 101-41400-404 Repairs/Maint Equipment	\$1,341.41	\$1,355.12	\$758.51	\$1,500.00	\$1,500.00
E 101-41400-410 Rentals/Leases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41400-430 Miscellaneous	\$464.00	\$406.24	\$107.90	\$0.00	\$250.00
E 101-41400-433 Dues and Subscriptions	\$1,213.14	\$1,807.15	\$1,033.71	\$1,500.00	\$1,800.00
E 101-41400-434 Conferences/Training	\$600.00	\$1,811.10	\$2,199.40	\$3,400.00	\$3,000.00
E 101-41400-435 Property Taxes/Assmts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41400-437 Gopher Feet	\$415.50	\$690.00	\$276.00	\$500.00	\$500.00
E 101-41400-438 Refunds and Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41400-470 COVID Expense	\$281,757.79	\$0.00	\$0.00	\$0.00	\$0.00
Dept 41400 Administration	\$554,683.14	\$299,285.56	\$155,441.49	\$342,780.00	\$379,594.00
Dept 41410 Elections					
E 101-41410-101 Full-Time Ees Regular	\$981.82	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41410-102 Full-Time Ees Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41410-103 Part-Time Ees	\$17,533.91	\$0.00	\$0.00	\$5,274.00	\$0.00
E 101-41410-121 PERA	\$73.64	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41410-122 FICA	\$54.66	\$0.00	\$0.00	\$327.00	\$0.00
E 101-41410-123 MEDICARE	\$12.78	\$0.00	\$0.00	\$76.00	\$0.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
E 101-41410-131 Employer Paid Health and Life	\$216.54	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41410-152 Worker s Comp Ins	\$43.51	\$31.08	\$0.00	\$43.00	\$0.00
E 101-41410-210 Operating/Office Supplies	\$4,153.59	\$1,674.40	\$1,846.39	\$2,550.00	\$2,000.00
E 101-41410-300 Professional Srvs	\$217.50	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41410-331 Mileage/Parking	\$365.30	\$0.00	\$0.00	\$150.00	\$0.00
E 101-41410-354 Printing/Publishing	\$155.89	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41410-410 Rentals/Leases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41410-433 Dues and Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41410-470 COVID Expense	\$1,459.27	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41410-570 Office Equip and Furnishings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 41410 Elections	\$25,268.41	\$1,705.48	\$1,846.39	\$8,420.00	\$2,000.00
Dept 41500 Finance					
E 101-41500-101 Full-Time Ees Regular	\$59,465.15	\$60,725.01	\$27,425.63	\$62,938.00	\$64,810.00
E 101-41500-103 Part-Time Ees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41500-121 PERA	\$4,460.26	\$4,554.01	\$2,055.79	\$4,720.00	\$4,861.00
E 101-41500-122 FICA	\$3,403.26	\$3,482.34	\$1,558.61	\$3,902.00	\$4,018.00
E 101-41500-123 MEDICARE	\$795.97	\$814.41	\$364.56	\$913.00	\$940.00
E 101-41500-131 Employer Paid Health and Life	\$10,201.60	\$10,499.09	\$5,449.85	\$13,079.00	\$11,125.00
E 101-41500-152 Worker s Comp Ins	\$386.69	\$352.78	\$118.80	\$516.00	\$480.00
E 101-41500-210 Operating/Office Supplies	\$857.95	\$478.57	\$683.60	\$500.00	\$500.00
E 101-41500-300 Professional Srvs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41500-301 Auditing Services	\$24,250.00	\$24,850.00	\$25,725.00	\$25,500.00	\$26,950.00
E 101-41500-302 Accounting Services	\$73,704.00	\$76,181.00	\$37,398.00	\$83,405.00	\$76,600.00
E 101-41500-331 Mileage/Parking	\$49.90	\$38.97	\$0.00	\$400.00	\$400.00
E 101-41500-354 Printing/Publishing	\$1,357.26	\$1,299.62	\$535.68	\$1,300.00	\$1,300.00
E 101-41500-430 Miscellaneous	\$422.99	\$585.20	\$574.45	\$500.00	\$500.00
E 101-41500-433 Dues and Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41500-434 Conferences/Training	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
E 101-41500-470 COVID Expense	\$5,332.81	\$0.00	\$0.00	\$0.00	\$0.00
Dept 41500 Finance	\$184,687.84	\$183,861.00	\$101,889.97	\$198,173.00	\$192,984.00
Dept 41550 Assessing					
E 101-41550-300 Professional Srvs	\$45,379.00	\$38,244.00	\$39,421.00	\$39,500.00	\$40,500.00
Dept 41550 Assessing	\$45,379.00	\$38,244.00	\$39,421.00	\$39,500.00	\$40,500.00
Dept 41600 Legal Services					
E 101-41600-304 Legal Fees - Civil	\$7,921.00	\$4,212.17	\$2,734.60	\$20,000.00	\$20,000.00
E 101-41600-305 Legal Fees - Prosecutions	\$35,567.48	\$47,163.97	\$28,042.27	\$40,000.00	\$40,000.00
Dept 41600 Legal Services	\$43,488.48	\$51,376.14	\$30,776.87	\$60,000.00	\$60,000.00
Dept 41910 Planning and Zoning					
E 101-41910-101 Full-Time Ees Regular	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41910-103 Part-Time Ees	\$4,800.00	\$4,912.50	\$2,512.50	\$4,500.00	\$4,500.00
E 101-41910-121 PERA	\$0.00	\$0.00	\$0.00	\$225.00	\$225.00
E 101-41910-122 FICA	\$297.60	\$304.58	\$155.77	\$279.00	\$279.00
E 101-41910-123 MEDICARE	\$69.76	\$71.40	\$36.51	\$65.00	\$65.00
E 101-41910-131 Employer Paid Health and Life	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41910-152 Worker s Comp Ins	\$0.00	\$8.21	\$5.87	\$25.00	\$23.00
E 101-41910-210 Operating/Office Supplies	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00
E 101-41910-300 Professional Srvs	\$711.00	\$425.00	\$1,760.75	\$24,714.00	\$24,000.00
E 101-41910-303 Engineering Fees	\$9,244.06	\$21,161.73	\$6,001.55	\$12,000.00	\$12,000.00
E 101-41910-304 Legal Fees - Civil	\$2,137.30	\$215.50	\$1,080.50	\$3,000.00	\$3,000.00
E 101-41910-305 Legal Fees - Prosecutions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41910-308 Filing fees	\$92.00	\$0.00	\$0.00	\$600.00	\$600.00
E 101-41910-331 Mileage/Parking	\$303.25	\$410.64	\$140.40	\$300.00	\$300.00
E 101-41910-354 Printing/Publishing	\$365.05	\$188.64	\$243.81	\$600.00	\$600.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
E 101-41910-430 Miscellaneous	\$0.00	\$2,455.69	\$0.00	\$500.00	\$500.00
E 101-41910-433 Dues and Subscriptions	\$640.00	\$640.00	\$640.00	\$650.00	\$650.00
E 101-41910-434 Conferences/Training	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
Dept 41910 Planning and Zoning	\$18,660.02	\$30,793.89	\$12,577.66	\$48,158.00	\$47,442.00
Dept 41920 Computer Services					
E 101-41920-309 Computer Services	\$46,784.96	\$53,459.60	\$31,082.44	\$45,000.00	\$55,890.00
E 101-41920-470 COVID Expense	\$9,110.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 41920 Computer Services	\$55,894.96	\$53,459.60	\$31,082.44	\$45,000.00	\$55,890.00
Dept 41940 Govt Bldgs and Grounds					
E 101-41940-103 Part-Time Ees	\$8,027.71	\$8,823.75	\$3,971.48	\$14,245.00	\$10,480.00
E 101-41940-121 PERA	\$602.10	\$661.81	\$297.86	\$1,068.00	\$786.00
E 101-41940-122 FICA	\$497.74	\$547.03	\$246.24	\$883.00	\$650.00
E 101-41940-123 MEDICARE	\$116.41	\$127.96	\$57.57	\$207.00	\$152.00
E 101-41940-152 Worker s Comp Ins	\$108.77	\$356.94	\$199.46	\$1,063.00	\$767.00
E 101-41940-210 Operating/Office Supplies	\$1,570.47	\$1,452.23	\$1,347.65	\$2,000.00	\$2,000.00
E 101-41940-321 Telephone	\$5,831.08	\$2,930.48	\$1,356.50	\$6,000.00	\$6,000.00
E 101-41940-324 Siren Fee/Public Alert	\$2,153.75	\$3,260.75	\$3,541.97	\$3,600.00	\$3,600.00
E 101-41940-380 Utility Services	\$28,679.91	\$29,439.91	\$19,263.59	\$35,000.00	\$35,000.00
E 101-41940-401 Repairs/Maint Buildings	\$7,602.91	\$20,802.00	\$3,021.51	\$25,000.00	\$25,000.00
E 101-41940-404 Repairs/Maint Equipment	\$337.06	\$317.39	\$337.16	\$500.00	\$500.00
E 101-41940-406 Signs/Striping	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41940-435 Property Taxes/Assmts	\$347.06	\$347.06	\$347.06	\$350.00	\$0.00
E 101-41940-470 COVID Expense	\$1,239.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41940-471 COVID Expense-Capital	\$2,713.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41940-530 Improvements	\$0.00	\$7,850.00	\$0.00	\$0.00	\$0.00
E 101-41940-570 Office Equip and Furnishings	\$0.00	\$3,555.73	\$0.00	\$0.00	\$0.00
Dept 41940 Govt Bldgs and Grounds	\$59,826.97	\$80,473.04	\$33,988.05	\$89,916.00	\$84,935.00
Dept 42110 Police Services					
E 101-42110-311 Police Services	\$611,505.00	\$622,777.00	\$379,474.00	\$731,228.00	\$831,633.00
Dept 42110 Police Services	\$611,505.00	\$622,777.00	\$379,474.00	\$731,228.00	\$831,633.00
Dept 42130 Animal Control					
E 101-42130-300 Professional Svcs	\$405.00	\$75.00	\$64.50	\$1,000.00	\$1,000.00
Dept 42130 Animal Control	\$405.00	\$75.00	\$64.50	\$1,000.00	\$1,000.00
Dept 42200 Fire Management					
E 101-42200-101 Full-Time Ees Regular	\$127.64	\$941.69	\$2,376.27	\$752.00	\$4,625.00
E 101-42200-103 Part-Time Ees	\$201,810.05	\$236,895.67	\$124,025.57	\$218,500.00	\$251,191.00
E 101-42200-121 PERA	\$304.96	\$252.04	\$314.43	\$56.00	\$347.00
E 101-42200-122 FICA	\$12,603.90	\$14,740.83	\$7,820.96	\$13,102.00	\$15,861.00
E 101-42200-123 MEDICARE	\$2,947.61	\$3,447.43	\$1,829.11	\$3,064.00	\$3,709.00
E 101-42200-131 Employer Paid Health and Life	\$324.98	\$202.65	\$588.93	\$128.00	\$339.00
E 101-42200-142 Unemployment Benefit Payme	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-152 Worker s Comp Ins	\$25,866.84	\$20,103.09	\$7,699.72	\$19,193.00	\$433.00
E 101-42200-210 Operating/Office Supplies	\$14,619.27	\$9,517.58	\$3,816.82	\$12,000.00	\$12,000.00
E 101-42200-212 Motor Fuels	\$6,389.04	\$11,140.05	\$5,681.86	\$7,000.00	\$10,000.00
E 101-42200-300 Professional Svcs	\$90.00	\$1,211.89	\$894.78	\$0.00	\$0.00
E 101-42200-304 Legal Fees - Civil	\$113.75	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-321 Telephone	\$3,605.33	\$4,891.02	\$1,976.02	\$7,100.00	\$7,100.00
E 101-42200-331 Mileage/Parking	\$42.55	\$0.00	\$0.00	\$500.00	\$500.00
E 101-42200-340 Advertising	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
E 101-42200-354 Printing/Publishing	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00
E 101-42200-360 Insurance	\$10,034.72	\$7,906.08	\$3,677.47	\$8,011.00	\$8,011.00
E 101-42200-401 Repairs/Maint Buildings	\$64.23	\$0.00	\$0.00	\$600.00	\$6,000.00
E 101-42200-403 Repairs/Maint Veh & Equipme	\$28,616.92	\$41,463.19	\$12,532.89	\$22,000.00	\$22,000.00



Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
E 101-42200-404 Repairs/Maint Equipment	\$9,048.56	\$2,541.99	\$3,277.85	\$15,000.00	\$15,000.00
E 101-42200-410 Rentals/Leases	\$0.00	\$1,597.00	\$0.00	\$1,500.00	\$1,500.00
E 101-42200-430 Miscellaneous	\$199.17	\$511.55	\$892.94	\$1,500.00	\$1,500.00
E 101-42200-433 Dues and Subscriptions	\$1,030.00	\$1,574.00	\$1,186.00	\$5,650.00	\$5,650.00
E 101-42200-434 Conferences/Training	\$17,333.46	\$34,906.54	\$14,357.46	\$40,000.00	\$40,000.00
E 101-42200-436 Fire Prevention	\$0.00	\$798.25	\$998.50	\$1,750.00	\$1,000.00
E 101-42200-470 COVID Expense	\$13,454.92	\$57,487.00	\$0.00	\$0.00	\$0.00
E 101-42200-471 COVID Expense-Capital	\$159,177.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-490 Contributions/Donations	\$75,498.58	\$78,125.00	\$26,000.00	\$26,000.00	\$26,000.00
E 101-42200-491 Physicals	\$10,461.00	\$11,342.00	\$0.00	\$12,000.00	\$15,000.00
E 101-42200-540 Equipment	\$58,630.14	\$22,957.27	\$4,718.24	\$38,000.00	\$65,000.00
E 101-42200-570 Office Equip and Furnishings	\$0.00	\$0.00	\$3,301.40	\$500.00	\$500.00
Dept 42200 Fire Management	\$652,394.62	\$564,553.81	\$227,967.22	\$454,656.00	\$514,016.00
Dept 42400 Building Inspection					
E 101-42400-310 Building Inspection Services	\$256,920.94	\$364,514.74	\$97,050.73	\$150,000.00	\$150,000.00
E 101-42400-331 Mileage/Parking	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42400-360 Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42400-365 Building Surcharges	\$2,865.16	\$907.06	\$1,372.73	\$10,000.00	\$10,000.00
E 101-42400-438 Refunds and Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 42400 Building Inspection	\$259,786.10	\$365,421.80	\$98,423.46	\$160,000.00	\$160,000.00
Dept 43100 Public Works					
E 101-43100-101 Full-Time Ees Regular	\$267,872.28	\$234,010.25	\$110,122.16	\$224,611.00	\$233,426.00
E 101-43100-102 Full-Time Ees Overtime	\$563.22	\$247.20	\$247.20	\$0.00	\$0.00
E 101-43100-103 Part-Time Ees	\$345.02	\$1,834.75	\$1,233.00	\$753.00	\$2,562.00
E 101-43100-121 PERA	\$16,936.34	\$17,033.08	\$8,323.34	\$15,977.00	\$16,705.00
E 101-43100-122 FICA	\$14,955.89	\$13,944.91	\$6,309.24	\$13,207.00	\$13,810.00
E 101-43100-123 MEDICARE	\$3,468.74	\$3,291.47	\$1,475.50	\$3,089.00	\$3,230.00
E 101-43100-131 Employer Paid Health and Life	\$43,656.55	\$43,309.59	\$23,685.98	\$38,640.00	\$35,219.00
E 101-43100-142 Unemployment Benefit Payme	-\$2.43	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-152 Worker s Comp Ins	\$22,977.41	\$16,218.31	\$4,924.90	\$23,460.00	\$22,112.00
E 101-43100-210 Operating/Office Supplies	\$27,020.60	\$53,259.54	\$29,624.54	\$22,600.00	\$22,600.00
E 101-43100-212 Motor Fuels	\$31,345.73	\$42,325.76	\$34,528.65	\$42,000.00	\$55,000.00
E 101-43100-300 Professional Svcs	\$3,868.40	\$3,957.81	\$4,094.43	\$5,000.00	\$5,000.00
E 101-43100-322 Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-331 Mileage/Parking	\$0.00	\$0.00	\$56.16	\$0.00	\$0.00
E 101-43100-354 Printing/Publishing	\$251.52	\$391.69	\$815.04	\$200.00	\$200.00
E 101-43100-360 Insurance	\$9,406.75	\$10,167.82	\$4,248.56	\$10,303.00	\$10,303.00
E 101-43100-401 Repairs/Maint Buildings	\$455.15	\$100.21	\$186.00	\$0.00	\$0.00
E 101-43100-403 Repairs/Maint Veh & Equipme	\$26,842.10	\$34,675.31	\$17,119.48	\$32,000.00	\$32,000.00
E 101-43100-406 Signs/Striping	\$14,503.25	\$3,433.41	\$4,046.22	\$17,000.00	\$22,000.00
E 101-43100-410 Rentals/Leases	\$0.00	\$535.00	\$0.00	\$4,000.00	\$4,000.00
E 101-43100-430 Miscellaneous	\$0.00	\$31.25	\$0.00	\$0.00	\$0.00
E 101-43100-433 Dues and Subscriptions	\$0.00	\$0.00	\$0.00	\$400.00	\$400.00
E 101-43100-434 Conferences/Training	\$0.00	\$100.00	\$0.00	\$1,000.00	\$1,000.00
E 101-43100-470 COVID Expense	\$227.28	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-540 Equipment	\$6,745.11	\$3,001.85	\$18,185.79	\$21,000.00	\$32,000.00
E 101-43100-590 Street Improvements	\$103,240.01	\$103,379.02	\$2,834.00	\$120,000.00	\$120,000.00
Dept 43100 Public Works	\$594,678.92	\$585,248.23	\$272,060.19	\$595,240.00	\$631,567.00
Dept 43105 Watershed					
E 101-43105-103 Part-Time Ees	\$1,800.00	\$1,725.00	\$825.00	\$1,800.00	\$1,800.00
E 101-43105-121 PERA	\$0.00	\$0.00	\$0.00	\$90.00	\$90.00
E 101-43105-122 FICA	\$111.60	\$106.95	\$51.15	\$112.00	\$112.00
E 101-43105-123 MEDICARE	\$26.16	\$25.07	\$11.99	\$26.00	\$26.00
E 101-43105-152 Worker s Comp Ins	\$0.00	\$3.43	\$2.44	\$10.00	\$9.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
E 101-43105-300 Professional Svcs	\$11,927.29	\$11,672.95	\$11,177.54	\$11,178.00	\$11,770.00
Dept 43105 Watershed	\$13,865.05	\$13,533.40	\$12,068.12	\$13,216.00	\$13,807.00
Dept 43125 Ice & Snow Removal					
E 101-43125-101 Full-Time Ees Regular	\$13,449.26	\$20,677.34	\$15,277.58	\$25,275.00	\$23,808.00
E 101-43125-102 Full-Time Ees Overtime	\$2,323.91	\$1,428.78	\$719.22	\$0.00	\$0.00
E 101-43125-103 Part-Time Ees	\$4,712.25	\$3,372.28	\$1,921.58	\$7,010.00	\$6,064.00
E 101-43125-121 PERA	\$1,272.42	\$1,803.87	\$1,238.63	\$2,421.00	\$2,240.00
E 101-43125-122 FICA	\$1,189.68	\$1,467.37	\$1,008.14	\$2,002.00	\$1,852.00
E 101-43125-123 MEDICARE	\$278.24	\$343.13	\$235.75	\$468.00	\$433.00
E 101-43125-131 Employer Paid Health and Life	\$2,574.52	\$3,674.32	\$3,605.69	\$4,345.00	\$3,620.00
E 101-43125-152 Worker s Comp Ins	\$2,527.85	\$2,254.34	\$833.28	\$3,361.00	\$2,799.00
E 101-43125-210 Operating/Office Supplies	\$43,270.07	\$35,381.56	\$31,097.23	\$45,000.00	\$50,000.00
Dept 43125 Ice & Snow Removal	\$71,598.20	\$70,402.99	\$55,937.10	\$89,882.00	\$90,816.00
Dept 43300 Engineering					
E 101-43300-300 Professional Svcs	\$0.00	\$0.00	\$472.50	\$0.00	\$0.00
E 101-43300-303 Engineering Fees	\$22,063.18	\$26,239.96	\$4,592.50	\$20,000.00	\$20,000.00
Dept 43300 Engineering	\$22,063.18	\$26,239.96	\$5,065.00	\$20,000.00	\$20,000.00
Dept 45100 Park and Park Maint					
E 101-45100-101 Full-Time Ees Regular	\$26,618.25	\$37,805.95	\$12,111.83	\$30,906.00	\$34,564.00
E 101-45100-102 Full-Time Ees Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45100-103 Part-Time Ees	\$5,100.00	\$5,292.87	\$2,475.00	\$4,500.00	\$4,568.00
E 101-45100-121 PERA	\$1,996.35	\$2,861.31	\$908.35	\$2,543.00	\$2,822.00
E 101-45100-122 FICA	\$1,816.55	\$2,468.49	\$821.74	\$2,195.00	\$2,426.00
E 101-45100-123 MEDICARE	\$425.00	\$577.49	\$192.27	\$513.00	\$567.00
E 101-45100-131 Employer Paid Health and Life	\$5,494.28	\$7,646.97	\$2,893.41	\$5,036.00	\$5,644.00
E 101-45100-152 Worker s Comp Ins	\$1,411.30	\$1,293.45	\$524.32	\$1,975.00	\$2,684.00
E 101-45100-210 Operating/Office Supplies	\$3,547.64	\$8,805.98	\$1,825.83	\$8,200.00	\$8,200.00
E 101-45100-212 Motor Fuels	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45100-354 Printing/Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45100-360 Insurance	\$9,644.91	\$10,425.44	\$4,356.24	\$10,564.00	\$10,564.00
E 101-45100-380 Utility Services	\$1,685.05	\$1,550.99	\$968.56	\$2,200.00	\$2,200.00
E 101-45100-401 Repairs/Maint Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45100-404 Repairs/Maint Equipment	\$3,063.80	\$0.00	\$0.00	\$3,000.00	\$3,000.00
E 101-45100-410 Rentals/Leases	\$3,614.75	\$4,135.00	\$1,129.36	\$4,200.00	\$4,200.00
E 101-45100-430 Miscellaneous	\$192.89	\$0.00	\$24.91	\$0.00	\$0.00
Dept 45100 Park and Park Maint	\$64,610.77	\$82,863.94	\$28,231.82	\$75,832.00	\$81,439.00
Dept 49990 Other Expense (GENERAL)					
E 101-49990-430 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-49990-431 Pop Machine Expenses/Reven	\$185.24	\$119.31	-\$75.09	\$0.00	\$0.00
E 101-49990-470 COVID Expense	\$0.00	\$903.00	\$0.00	\$0.00	\$0.00
E 101-49990-471 COVID Expense-Capital	\$9,975.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-49990-499 Unalloc/Emerg/Unanticp	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
E 101-49990-700 Transfers	\$219,098.49	\$300,000.00	\$1,223,233.00	\$680,000.00	\$700,000.00
Dept 49990 Other Expense (GENERAL)	\$229,258.73	\$301,022.31	\$1,223,157.91	\$685,000.00	\$705,000.00
FUND 101 GENERAL FUND	\$3,548,091.96	\$3,418,457.47	\$2,733,705.89	\$3,706,262.00	\$3,962,070.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 202 RECYCLING					
Dept 44000 Recycling					
E 202-44000-101 Full-Time Ees Regular	\$11,196.24	\$1,658.67	\$0.00	\$15,407.00	\$8,070.00
E 202-44000-102 Full-Time Ees Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 202-44000-103 Part-Time Ees	\$0.00	\$0.00	\$0.00	\$8,636.00	\$8,408.00
E 202-44000-121 PERA	\$877.41	\$138.76	\$0.00	\$1,236.00	\$666.00
E 202-44000-122 FICA	\$666.31	\$95.70	\$0.00	\$1,491.00	\$1,022.00
E 202-44000-123 MEDICARE	\$155.85	\$22.38	\$0.00	\$349.00	\$239.00
E 202-44000-131 Employer Paid Health and Life	\$2,176.19	\$274.36	\$0.00	\$2,656.00	\$1,466.00
E 202-44000-152 Worker s Comp Ins	\$0.00	\$1,161.80	\$829.86	\$2,488.00	\$1,757.00
E 202-44000-210 Operating/Office Supplies	\$0.00	\$1,540.58	\$279.98	\$0.00	\$1,800.00
E 202-44000-331 Mileage/Parking	\$31.14	\$69.02	\$0.00	\$0.00	\$50.00
E 202-44000-340 Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 202-44000-353 Newsletter	\$890.55	\$538.73	\$491.28	\$0.00	\$1,000.00
E 202-44000-354 Printing/Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 202-44000-360 Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 202-44000-380 Utility Services	\$355.60	\$322.24	\$131.78	\$0.00	\$350.00
E 202-44000-383 Dumping charges	\$1,061.78	\$2,645.58	\$705.57	\$0.00	\$1,500.00
E 202-44000-384 Recycling	\$561.10	\$11,973.46	\$8,163.48	\$0.00	\$12,000.00
E 202-44000-401 Repairs/Maint Buildings	\$354.91	\$0.00	\$1,088.05	\$0.00	\$2,000.00
E 202-44000-403 Repairs/Maint Veh & Equipme	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 202-44000-430 Miscellaneous	\$0.00	\$170.33	\$331.71	\$0.00	\$700.00
E 202-44000-433 Dues and Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 202-44000-540 Equipment	\$0.00	\$5,095.00	\$0.00	\$0.00	\$0.00
E 202-44000-700 Transfers	\$42,243.31	\$0.00	\$0.00	\$0.00	\$0.00
Dept 44000 Recycling	\$60,570.39	\$25,706.61	\$12,021.71	\$32,263.00	\$41,028.00
FUND 202 RECYCLING	\$60,570.39	\$25,706.61	\$12,021.71	\$32,263.00	\$41,028.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 204 GAMBLING PROCEEDS					
Dept 49990 Other Expense (GENERAL)					
E 204-49990-490 Contributions/Donations	\$5,750.80	\$0.00	\$0.00	\$0.00	\$0.00
E 204-49990-700 Transfers	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00
Dept 49990 Other Expense (GENERAL)	\$5,750.80	\$0.00	\$50,000.00	\$50,000.00	\$0.00
FUND 204 GAMBLING PROCEEDS	\$5,750.80	\$0.00	\$50,000.00	\$50,000.00	\$0.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 206 CATV FRANCHISE GRANT					
Dept 41400 Administration					
E 206-41400-430 Miscellaneous	\$0.00	\$10.00	\$0.00	\$0.00	\$0.00
E 206-41400-570 Office Equip and Furnishings	\$1,674.66	\$0.00	\$0.00	\$0.00	\$0.00
Dept 41400 Administration	\$1,674.66	\$10.00	\$0.00	\$0.00	\$0.00
Dept 49990 Other Expense (GENERAL)					
E 206-49990-570 Office Equip and Furnishings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 206-49990-700 Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 49990 Other Expense (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND 206 CATV FRANCHISE GRANT	\$1,674.66	\$10.00	\$0.00	\$0.00	\$0.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 207 PARK DEVELOPMENT					
Dept 45200 Park Development					
E 207-45200-210 Operating/Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 207-45200-530 Improvements	\$1,085.00	\$166.69	\$2,012.04	\$0.00	\$0.00
Dept 45200 Park Development	\$1,085.00	\$166.69	\$2,012.04	\$0.00	\$0.00
FUND 207 PARK DEVELOPMENT	\$1,085.00	\$166.69	\$2,012.04	\$0.00	\$0.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 208 PUBLIC BENEFIT					
Dept 41400 Administration					
E 208-41400-570 Office Equip and Furnishings	\$0.00	\$0.00	\$4,407.76	\$0.00	\$0.00
Dept 41400 Administration	\$0.00	\$0.00	\$4,407.76	\$0.00	\$0.00
Dept 45100 Park and Park Maint					
E 208-45100-210 Operating/Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 208-45100-540 Equipment	\$8,750.00	\$0.00	\$5,966.66	\$0.00	\$0.00
Dept 45100 Park and Park Maint	\$8,750.00	\$0.00	\$5,966.66	\$0.00	\$0.00
Dept 49990 Other Expense (GENERAL)					
E 208-49990-430 Miscellaneous	\$0.00	\$0.00	\$6,000.00	\$0.00	\$0.00
E 208-49990-490 Contributions/Donations	\$650.00	\$4,400.00	\$3,000.00	\$0.00	\$3,000.00
E 208-49990-700 Transfers	\$0.00	\$0.00	\$91,856.81	\$150,000.00	\$0.00
Dept 49990 Other Expense (GENERAL)	\$650.00	\$4,400.00	\$100,856.81	\$150,000.00	\$3,000.00
FUND 208 PUBLIC BENEFIT	\$9,400.00	\$4,400.00	\$111,231.23	\$150,000.00	\$3,000.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 210 ECONOMIC DEVT					
Dept 46500 Economic Development					
E 210-46500-103 Part-Time Ees	\$5,850.00	\$0.00	\$0.00	\$0.00	\$0.00
E 210-46500-121 PERA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 210-46500-122 FICA	\$362.76	\$0.00	\$0.00	\$0.00	\$0.00
E 210-46500-123 MEDICARE	\$84.96	\$0.00	\$0.00	\$0.00	\$0.00
E 210-46500-152 Worker s Comp Ins	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 210-46500-212 Motor Fuels	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 210-46500-300 Professional Srvs	\$0.00	\$480.00	\$509.00	\$2,000.00	\$2,000.00
E 210-46500-304 Legal Fees - Civil	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00
E 210-46500-499 Unalloc/Emerg/Unanticp	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00
E 210-46500-515 Loss on Sale of Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 210-46500-516 Loss on Market Adj	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 46500 Economic Development	\$6,297.72	\$480.00	\$509.00	\$8,000.00	\$8,000.00
FUND 210 ECONOMIC DEVT	\$6,297.72	\$480.00	\$509.00	\$8,000.00	\$8,000.00



Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 211 PROPERTY TAX REDUCTION					
Dept 49990 Other Expense (GENERAL)					
E 211-49990-700 Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 49990 Other Expense (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND 211 PROPERTY TAX REDUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 212 AMERICAN RESCUE PLAN					
Dept 41400 Administration					
E 212-41400-210 Operating/Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 212-41400-430 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 41400 Administration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 41920 Computer Services					
E 212-41920-309 Computer Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 41920 Computer Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND 212 AMERICAN RESCUE PLAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 303 2007B GO BONDS					
Dept 47000 Debt Service (GENERAL)					
E 303-47000-101 Full-Time Ees Regular	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-102 Full-Time Ees Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-103 Part-Time Ees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-121 PERA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-122 FICA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-123 MEDICARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-124 Pension Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-131 Employer Paid Health and Life	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-142 Unemployment Benefit Payme	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-152 Worker s Comp Ins	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-210 Operating/Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-212 Motor Fuels	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-300 Professional Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-301 Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-302 Accounting Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-304 Legal Fees - Civil	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-305 Legal Fees - Prosecutions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-308 Filing fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-309 Computer Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-310 Building Inspection Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-311 Police Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-321 Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-322 Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-324 Siren Fee/Public Alert	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-331 Mileage/Parking	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-340 Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-353 Newsletter	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-354 Printing/Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-360 Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-365 Building Surcharges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-380 Utility Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-381 Sewer residential	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-382 Water residential	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-383 Dumping charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-384 Recycling	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-401 Repairs/Maint Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-403 Repairs/Maint Veh & Equipme	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-404 Repairs/Maint Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-406 Signs/Striping	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-407 SW-Monitoring and Maintenanc	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-410 Rentals/Leases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-430 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-431 Pop Machine Expenses/Reven	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-433 Dues and Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-434 Conferences/Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-435 Property Taxes/Assmts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-436 Fire Prevention	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-437 Gopher Feet	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-438 Refunds and Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-480 Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-490 Contributions/Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
E 303-47000-491 Physicals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-498	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-499 Unalloc/Emerg/Unanticp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-510 Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-515 Loss on Sale of Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-516 Loss on Market Adj	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-530 Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-540 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-570 Office Equip and Furnishings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-590 Street Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-601 Debt Srv Bond Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-611 Bond Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-612 Loan Interest	\$8,302.27	\$8,122.32	\$0.00	\$0.00	\$0.00
E 303-47000-620 Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 303-47000-700 Transfers	\$67,910.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 47000 Debt Service (GENERAL)	\$76,212.27	\$8,122.32	\$0.00	\$0.00	\$0.00
FUND 303 2007B GO BONDS	\$76,212.27	\$8,122.32	\$0.00	\$0.00	\$0.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 402 MSAS CONSTRUCTION FUNDS					
Dept 43100 Public Works					
E 402-43100-303 Engineering Fees	\$61,790.03	\$138.00	\$85,034.33	\$0.00	\$0.00
E 402-43100-304 Legal Fees - Civil	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 402-43100-308 Filing fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 402-43100-340 Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 402-43100-510 Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 402-43100-590 Street Improvements	\$666,973.52	\$0.00	\$0.00	\$0.00	\$0.00
Dept 43100 Public Works	\$728,763.55	\$138.00	\$85,034.33	\$0.00	\$0.00
FUND 402 MSAS CONSTRUCTION FUNDS	\$728,763.55	\$138.00	\$85,034.33	\$0.00	\$0.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 403 ROAD IMPROVEMENTS/SEALING					
Dept 43100 Public Works					
E 403-43100-300 Professional Srvs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 403-43100-303 Engineering Fees	\$71,262.04	\$72,029.78	\$9,124.27	\$0.00	\$0.00
E 403-43100-590 Street Improvements	\$384,533.59	\$509,208.48	\$0.00	\$600,000.00	\$600,000.00
E 403-43100-700 Transfers	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00
Dept 43100 Public Works	\$555,795.63	\$681,238.26	\$9,124.27	\$600,000.00	\$600,000.00
FUND 403 ROAD IMPROVEMENTS/SEALING	\$555,795.63	\$681,238.26	\$9,124.27	\$600,000.00	\$600,000.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 404 TRAIL MAINTENANCE					
Dept 45100 Park and Park Maint					
E 404-45100-405 Trail Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 404-45100-530 Improvements	\$34,356.02	\$0.00	\$0.00	\$0.00	\$0.00
Dept 45100 Park and Park Maint	\$34,356.02	\$0.00	\$0.00	\$0.00	\$0.00
FUND 404 TRAIL MAINTENANCE	\$34,356.02	\$0.00	\$0.00	\$0.00	\$0.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 410 ASSET ACQUISITIONS					
Dept 41400 Administration					
E 410-41400-570 Office Equip and Furnishings	\$1,149.57	\$0.00	\$0.00	\$0.00	\$0.00
Dept 41400 Administration	\$1,149.57	\$0.00	\$0.00	\$0.00	\$0.00
Dept 49990 Other Expense (GENERAL)					
E 410-49990-700 Transfers	\$0.00	\$0.00	\$208,143.19	\$150,000.00	\$0.00
Dept 49990 Other Expense (GENERAL)	\$0.00	\$0.00	\$208,143.19	\$150,000.00	\$0.00
FUND 410 ASSET ACQUISITIONS	\$1,149.57	\$0.00	\$208,143.19	\$150,000.00	\$0.00



Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 411 PUBLIC WORKS ASSET ACQUIS					
Dept 43100 Public Works					
E 411-43100-540 Equipment	\$121,860.00	\$274,520.68	\$35,000.00	\$276,000.00	\$0.00
Dept 43100 Public Works	\$121,860.00	\$274,520.68	\$35,000.00	\$276,000.00	\$0.00
FUND 411 PUBLIC WORKS ASSET ACQUIS	\$121,860.00	\$274,520.68	\$35,000.00	\$276,000.00	\$0.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 412 FIRE EQUIPMENT ACQUISITIONS					
Dept 42200 Fire Management					
E 412-42200-540 Equipment	\$345,246.31	\$60,610.10	\$18,056.98	\$141,000.00	\$0.00
Dept 42200 Fire Management	\$345,246.31	\$60,610.10	\$18,056.98	\$141,000.00	\$0.00
Dept 49990 Other Expense (GENERAL)					
E 412-49990-700 Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 49990 Other Expense (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND 412 FIRE EQUIPMENT ACQUISITIONS	\$345,246.31	\$60,610.10	\$18,056.98	\$141,000.00	\$0.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 413 BUILDING REPAIR/MAINT					
Dept 41920 Computer Services					
E 413-41920-570 Office Equip and Furnishings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 41920 Computer Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 41940 Govt Bldgs and Grounds					
E 413-41940-530 Improvements	\$0.00	\$8,945.39	\$12,583.46	\$809,000.00	\$0.00
Dept 41940 Govt Bldgs and Grounds	\$0.00	\$8,945.39	\$12,583.46	\$809,000.00	\$0.00
FUND 413 BUILDING REPAIR/MAINT	\$0.00	\$8,945.39	\$12,583.46	\$809,000.00	\$0.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 601 STREET LIGHTS					
Dept 49660 Street Lights					
E 601-49660-210 Operating/Office Supplies	\$137.00	\$137.00	\$0.00	\$137.00	\$137.00
E 601-49660-300 Professional Srvs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49660-322 Postage	\$44.60	\$68.97	\$0.00	\$326.00	\$326.00
E 601-49660-380 Utility Services	\$6,065.38	\$6,169.96	\$2,501.93	\$7,500.00	\$7,500.00
E 601-49660-438 Refunds and Reimbursements	\$24.75	\$63.25	\$41.50	\$25.00	\$25.00
E 601-49660-700 Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 49660 Street Lights	\$6,271.73	\$6,439.18	\$2,543.43	\$7,988.00	\$7,988.00
FUND 601 STREET LIGHTS	\$6,271.73	\$6,439.18	\$2,543.43	\$7,988.00	\$7,988.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 611 SEWER - LAKE GEORGE					
Dept 49450 Sewer - Lake George					
E 611-49450-101 Full-Time Ees Regular	\$23,566.91	\$28,304.26	\$12,330.12	\$12,510.00	\$15,154.00
E 611-49450-103 Part-Time Ees	\$0.00	\$69.38	\$0.00	\$0.00	\$0.00
E 611-49450-121 PERA	\$1,767.54	\$2,195.06	\$924.80	\$519.00	\$597.00
E 611-49450-122 FICA	\$1,419.95	\$1,694.93	\$744.67	\$429.00	\$494.00
E 611-49450-123 MEDICARE	\$332.19	\$396.36	\$174.10	\$100.00	\$115.00
E 611-49450-124 Pension Expense	\$5,038.00	\$667.00	\$0.00	\$0.00	\$0.00
E 611-49450-131 Employer Paid Health and Life	\$1,852.20	\$2,425.71	\$940.17	\$1,997.00	\$1,886.00
E 611-49450-152 Worker s Comp Ins	\$957.21	\$1,029.01	\$246.64	\$1,234.00	\$717.00
E 611-49450-210 Operating/Office Supplies	\$7,028.06	\$10,013.49	\$4,661.22	\$11,500.00	\$11,500.00
E 611-49450-300 Professional Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 611-49450-301 Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 611-49450-308 Filing fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 611-49450-321 Telephone	\$562.14	\$615.48	\$307.74	\$700.00	\$700.00
E 611-49450-322 Postage	\$594.24	\$615.75	\$264.80	\$100.00	\$100.00
E 611-49450-360 Insurance	\$807.70	\$872.95	\$364.72	\$884.00	\$884.00
E 611-49450-380 Utility Services	\$5,296.22	\$4,907.65	\$2,497.13	\$5,600.00	\$5,600.00
E 611-49450-401 Repairs/Maint Buildings	\$484.78	-\$242.39	\$154.24	\$500.00	\$500.00
E 611-49450-403 Repairs/Maint Veh & Equipme	\$215.50	\$1,592.88	\$1,252.09	\$8,000.00	\$10,000.00
E 611-49450-407 SW-Monitoring and Maintenanc	\$20,538.51	\$13,860.64	\$2,338.00	\$17,000.00	\$17,000.00
E 611-49450-434 Conferences/Training	\$100.00	\$0.00	\$125.00	\$200.00	\$0.00
E 611-49450-438 Refunds and Reimbursements	\$0.00	\$586.69	\$0.00	\$0.00	\$0.00
E 611-49450-480 Depreciation	\$70,918.78	\$70,919.04	\$35,459.52	\$70,919.00	\$70,919.00
E 611-49450-540 Equipment	\$27,097.68	\$0.00	\$0.00	\$0.00	\$0.00
E 611-49450-601 Debt Srv Bond Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 611-49450-611 Bond Interest	\$4,157.24	\$3,761.14	\$1,753.29	\$3,913.32	\$3,913.32
E 611-49450-620 Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 611-49450-700 Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 49450 Sewer - Lake George	\$172,734.85	\$144,285.03	\$64,538.25	\$136,105.32	\$140,079.32
FUND 611 SEWER - LAKE GEORGE	\$172,734.85	\$144,285.03	\$64,538.25	\$136,105.32	\$140,079.32

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 612 SEWER - THE PONDS					
Dept 49460 Sewer - The Ponds					
E 612-49460-101 Full-Time Ees Regular	\$6,320.68	\$17,915.82	\$67.56	\$7,624.00	\$7,004.00
E 612-49460-102 Full-Time Ees Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 612-49460-103 Part-Time Ees	\$94.56	\$514.32	\$0.00	\$0.00	\$238.00
E 612-49460-121 PERA	\$481.14	\$1,342.99	\$5.07	\$415.00	\$543.00
E 612-49460-122 FICA	\$366.17	\$1,019.08	\$3.79	\$343.00	\$449.00
E 612-49460-123 MEDICARE	\$85.66	\$238.35	\$0.89	\$80.00	\$105.00
E 612-49460-124 Pension Expense	-\$8,794.00	\$6,999.00	\$0.00	\$0.00	\$0.00
E 612-49460-131 Employer Paid Health and Life	\$1,139.98	\$3,879.68	\$17.13	\$1,299.00	\$1,287.00
E 612-49460-152 Worker s Comp Ins	\$0.00	\$0.00	\$0.00	\$617.00	\$354.00
E 612-49460-210 Operating/Office Supplies	\$796.25	\$529.25	\$0.00	\$0.00	\$0.00
E 612-49460-300 Professional Svcs	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00
E 612-49460-302 Accounting Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 612-49460-303 Engineering Fees	\$440.00	\$0.00	\$0.00	\$40,000.00	\$0.00
E 612-49460-304 Legal Fees - Civil	\$0.00	\$127.50	\$388.50	\$0.00	\$0.00
E 612-49460-308 Filing fees	\$92.00	\$0.00	\$0.00	\$0.00	\$0.00
E 612-49460-322 Postage	\$594.25	\$629.25	\$264.80	\$0.00	\$0.00
E 612-49460-340 Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 612-49460-354 Printing/Publishing	\$0.00	\$374.48	\$0.00	\$0.00	\$0.00
E 612-49460-360 Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 612-49460-380 Utility Services	\$158,665.48	\$153,509.31	\$61,446.78	\$0.00	\$0.00
E 612-49460-381 Sewer residential	\$0.00	\$4,326.65	\$0.00	\$0.00	\$0.00
E 612-49460-401 Repairs/Maint Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 612-49460-404 Repairs/Maint Equipment	\$0.00	\$387.08	\$0.00	\$0.00	\$5,000.00
E 612-49460-407 SW-Monitoring and Maintenanc	\$9,118.88	\$117,245.53	\$0.00	\$0.00	\$0.00
E 612-49460-410 Rentals/Leases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 612-49460-434 Conferences/Training	\$100.00	\$0.00	\$125.00	\$200.00	\$200.00
E 612-49460-438 Refunds and Reimbursements	\$0.00	\$91.30	\$0.00	\$0.00	\$0.00
E 612-49460-480 Depreciation	\$49,573.74	\$49,574.04	\$24,787.02	\$49,574.00	\$49,574.00
E 612-49460-530 Improvements	-\$4,800.29	\$0.00	\$0.00	\$0.00	\$0.00
E 612-49460-540 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 612-49460-612 Loan Interest	\$0.00	\$2,709.00	\$0.00	\$3,010.00	\$3,010.00
Dept 49460 Sewer - The Ponds	\$214,274.50	\$361,412.63	\$87,106.54	\$105,162.00	\$69,764.00
FUND 612 SEWER - THE PONDS	\$214,274.50	\$361,412.63	\$87,106.54	\$105,162.00	\$69,764.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 621 WATER - LAKE GEORGE					
Dept 49510 Water - Lake George					
E 621-49510-101 Full-Time Ees Regular	\$7,494.11	\$8,985.59	\$5,165.56	\$3,261.00	\$4,464.00
E 621-49510-102 Full-Time Ees Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 621-49510-103 Part-Time Ees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 621-49510-121 PERA	\$562.00	\$698.96	\$387.40	\$122.00	\$167.00
E 621-49510-122 FICA	\$452.14	\$541.83	\$308.04	\$101.00	\$138.00
E 621-49510-123 MEDICARE	\$105.81	\$126.67	\$72.07	\$24.00	\$32.00
E 621-49510-124 Pension Expense	\$2,866.00	\$224.00	\$0.00	\$0.00	\$0.00
E 621-49510-131 Employer Paid Health and Life	\$571.95	\$681.57	\$526.13	\$526.00	\$568.00
E 621-49510-152 Worker s Comp Ins	\$304.56	\$322.61	\$75.04	\$339.00	\$176.00
E 621-49510-210 Operating/Office Supplies	\$3,988.13	\$5,727.89	\$1,015.52	\$7,000.00	\$7,000.00
E 621-49510-300 Professional Srvs	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00
E 621-49510-303 Engineering Fees	\$0.00	\$70.00	\$0.00	\$0.00	\$0.00
E 621-49510-304 Legal Fees - Civil	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 621-49510-321 Telephone	\$562.14	\$615.48	\$307.74	\$620.00	\$620.00
E 621-49510-322 Postage	\$698.74	\$677.55	\$264.80	\$200.00	\$200.00
E 621-49510-340 Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 621-49510-360 Insurance	\$1,383.94	\$1,496.06	\$625.17	\$1,516.00	\$1,516.00
E 621-49510-380 Utility Services	\$3,955.31	\$3,399.54	\$2,035.68	\$4,200.00	\$4,200.00
E 621-49510-382 Water residential	\$145.88	-\$9.30	\$1.78	\$200.00	\$200.00
E 621-49510-407 SW-Monitoring and Maintenanc	\$1,767.48	\$2,475.69	\$219.52	\$4,600.00	\$4,600.00
E 621-49510-434 Conferences/Training	\$100.00	\$125.00	\$0.00	\$200.00	\$200.00
E 621-49510-438 Refunds and Reimbursments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 621-49510-480 Depreciation	\$28,168.64	\$28,169.04	\$14,084.52	\$28,169.00	\$28,169.00
E 621-49510-530 Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 621-49510-540 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 49510 Water - Lake George	\$53,126.83	\$54,328.18	\$25,088.97	\$51,378.00	\$52,550.00
FUND 621 WATER - LAKE GEORGE	\$53,126.83	\$54,328.18	\$25,088.97	\$51,378.00	\$52,550.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 622 WATER - THE PONDS					
Dept 49520 Water - The Ponds					
E 622-49520-101 Full-Time Ees Regular	\$7,493.92	\$8,685.48	\$4,430.71	\$3,261.00	\$4,960.00
E 622-49520-102 Full-Time Ees Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 622-49520-103 Part-Time Ees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 622-49520-121 PERA	\$561.99	\$676.11	\$332.28	\$122.00	\$186.00
E 622-49520-122 FICA	\$452.10	\$524.93	\$265.33	\$101.00	\$154.00
E 622-49520-123 MEDICARE	\$105.46	\$122.74	\$62.07	\$24.00	\$36.00
E 622-49520-124 Pension Expense	\$0.00	\$14.00	\$0.00	\$0.00	\$0.00
E 622-49520-131 Employer Paid Health and Life	\$571.19	\$614.53	\$395.34	\$526.00	\$631.00
E 622-49520-152 Worker s Comp Ins	\$174.04	\$124.31	\$0.00	\$206.00	\$381.00
E 622-49520-210 Operating/Office Supplies	\$3,253.60	\$577.42	\$0.00	\$6,500.00	\$6,500.00
E 622-49520-300 Professional Srvs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 622-49520-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 622-49520-304 Legal Fees - Civil	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 622-49520-322 Postage	\$671.97	\$664.05	\$264.80	\$200.00	\$200.00
E 622-49520-380 Utility Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 622-49520-382 Water residential	\$147,829.96	\$148,832.51	\$34,011.17	\$115,000.00	\$115,000.00
E 622-49520-407 SW-Monitoring and Maintenanc	\$0.00	\$231.00	\$488.00	\$1,500.00	\$1,500.00
E 622-49520-434 Conferences/Training	\$100.00	\$125.00	\$0.00	\$200.00	\$200.00
E 622-49520-438 Refunds and Reimbursements	\$6.25	\$0.00	\$0.00	\$0.00	\$0.00
E 622-49520-480 Depreciation	\$16,892.36	\$16,892.04	\$8,446.02	\$16,892.00	\$16,892.00
E 622-49520-540 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 49520 Water - The Ponds	\$178,112.84	\$178,084.12	\$48,695.72	\$144,532.00	\$146,640.00
FUND 622 WATER - THE PONDS	\$178,112.84	\$178,084.12	\$48,695.72	\$144,532.00	\$146,640.00



Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 801 DEVELOPMENT ESCROWS					
Dept 42400 Building Inspection					
E 801-42400-430 Miscellaneous	\$3,713.01	\$11,736.94	\$27,037.14	\$0.00	\$0.00
Dept 42400 Building Inspection	\$3,713.01	\$11,736.94	\$27,037.14	\$0.00	\$0.00
FUND 801 DEVELOPMENT ESCROWS	\$3,713.01	\$11,736.94	\$27,037.14	\$0.00	\$0.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
	\$6,124,487.64	\$5,239,081.60	\$3,532,432.15	\$6,367,690.32	\$5,031,119.32

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Note: Using 4% per year increase in costs to make sure funding is available for replacement when Useful Life expires

Status	Capital Improvement Project Name	Amount	Source		Fund	2022	2023	2024	2025	2026	2027	2028
			Year	Dept.								
Active	Street Improvements	600,000	2022	Public Works	Road Improvement	403	600,000	-	-	-	-	-
Active	Trail Maintenance	50,000	2022	Parks and Recreation	Trail Maintenance	404	50,000	-	-	-	-	-
Active	2001 Dump Truck (3227)	300,000	2022	Public Works	Asset replacement	411	300,000	-	-	-	-	-
Active	2000 Plow Attachment	12,000	2022	Public Works	Asset replacement	411	12,000	-	-	-	-	-
Active	Radios	64,000	2022	Public Safety	Asset replacement	412	64,000	-	-	-	-	-
Active	2 New Gas Meters at each station	8,000	2022	Public Safety	Asset replacement	412	8,000	-	-	-	-	-
Active	NEW Officer Vehicle #3 - Tahoe	60,000	2023	Public Safety	Asset replacement	412	-	60,000	-	-	-	-
Active	Street Improvements	600,000	2023	Public Works	Road Improvement	403	-	600,000	-	-	-	-
Active	Trail Maintenance	50,000	2023	Parks and Recreation	Trail Maintenance	404	-	50,000	-	-	-	-
Active	Bobcat	70,000	2023	Public Works	Asset replacement	411	-	70,000	-	-	-	-
Active	2003 Dump Truck (3471)	300,000	2023	Public Works	Asset replacement	411	-	300,000	-	-	-	-
Active	2008 Pickup truck w/plow (2687)	65,000	2023	Public Works	Asset replacement	411	-	65,000	-	-	-	-
Active	Breathable Air Compressor	50,000	2023	Public Safety	Asset replacement	412	-	50,000	-	-	-	-
Active	SCBA Cleaner	45,000	2023	Public Safety	Asset replacement	412	-	45,000	-	-	-	-
Active	2001 Pumper (1699) - E11 (ARPA Funds)	-	2023	Public Safety	Asset replacement	412	-	-	-	-	-	-
Active	City Hall Furnace	15,000	2023	General Government	Building Maintenance	413	-	15,000	-	-	-	-
Active	City Hall Roof	50,000	2023	General Government	Building Maintenance	413	-	50,000	-	-	-	-
Active	Street Improvements	600,000	2024	Public Works	Road Improvement	403	-	-	600,000	-	-	-
Active	Trail Maintenance	50,000	2024	Parks and Recreation	Trail Maintenance	404	-	-	50,000	-	-	-
Active	1996 Pup Trailer (0423)	30,000	2024	Public Works	Asset replacement	411	-	-	30,000	-	-	-
Active	Storage Building for Public Works	200,000	2024	Public Works	Asset replacement	411	-	-	200,000	-	-	-
Active	Hose Washer	13,000	2024	Public Safety	Asset replacement	412	-	-	13,000	-	-	-
Active	4 Gas Meters	4,000	2024	Public Safety	Asset replacement	412	-	-	4,000	-	-	-
Active	Thermal Cameras	18,000	2024	Public Safety	Asset replacement	412	-	-	18,000	-	-	-
Active	Furnace - PW	10,000	2025	General Government	Asset replacement	101	-	-	10,000	-	-	-
Active	Street Improvements	600,000	2025	Public Works	Road Improvement	403	-	-	-	600,000	-	-
Active	Trail Maintenance	50,000	2025	Parks and Recreation	Trail Maintenance	404	-	-	-	50,000	-	-
Active	2005 Pickup Truck (4839)	40,000	2025	Public Works	Asset replacement	411	-	-	-	40,000	-	-
Active	Rescue Tools for Rescue 11	60,000	2025	Public Safety	Asset replacement	412	-	-	-	60,000	-	-
Active	Dryers for Station 1 & 2	60,000	2025	Public Safety	Asset replacement	412	-	-	-	60,000	-	-
Active	Air Bag Replacement for Rescue 11	4,500	2025	Public Safety	Asset replacement	412	-	-	-	4,500	-	-
Active	Grass 11 and Skid Replacement	100,000	2025	Public Safety	Asset replacement	412	-	-	-	100,000	-	-
Active	Rescue Struts for Rescue 11	15,000	2025	Public Safety	Asset replacement	412	-	-	-	15,000	-	-
Active	Replace Air Packs	255,000	2025	Public Safety	Asset replacement	412	-	-	-	255,000	-	-
Active	Portable Generator	20,000	2025	General Government	Building Maintenance	413	-	-	-	20,000	-	-
Active	Street Improvements	600,000	2026	Public Works	Road Improvement	403	-	-	-	-	600,000	-
Active	Trail Maintenance	50,000	2026	Parks and Recreation	Trail Maintenance	404	-	-	-	-	50,000	-
Active	Ditch Mower	20,000	2026	Public Works	Asset replacement	411	-	-	-	-	20,000	-
Active	2006 Dump Truck (5238)	300,000	2026	Public Works	Asset replacement	411	-	-	-	-	300,000	-
Active	2001 Pumper - E21	800,000	2026	Public Safety	Asset replacement	412	-	-	-	-	800,000	-
Active	Grass 11 - Replace	64,000	2026	Public Safety	Asset replacement	412	-	-	-	-	64,000	-
Active	Replace Officer #1 Vehicle - Tahoe	60,000	2026	Public Safety	Asset replacement	412	-	-	-	-	60,000	-
Active	Rescue Struts	8,500	2026	Public Safety	Asset replacement	412	-	-	-	-	8,500	-
Active	Trail Maintenance	50,000	2027	Parks and Recreation	Trail Maintenance	404	-	-	-	-	-	50,000
Active	Fire Rescue Tool Set (Jaws of Life)	50,000	2027	Public Safety	Asset replacement	412	-	-	-	-	-	50,000
Active	Replace Officer Vehicle #2 - Explorer	60,000	2028	Public Safety	Asset replacement	412	-	-	-	-	-	60,000
Active	Trail Maintenance	50,000	2028	Parks and Recreation	Trail Maintenance	404	-	-	-	-	-	50,000

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Note: Using 4% per year increase in costs to make sure funding is available for replacement when Useful Life expires

<u>Status</u>	<u>Capital Improvement Project Name</u>	<u>Amount</u>	<u>Source Year</u>	<u>Dept.</u>	<u>Fund Description</u>	<u>Fund</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
TOTAL							-	-	-	-	-	-	-
							1,034,000	1,305,000	915,000	1,214,500	1,902,500	100,000	110,000

Note:

\*Capitalization of asset will be done in year of delivery regardless of year ordered.



Note: Using 4% per year increase in costs to make sure funding is available for replacement when Useful Life expires

Status	Capital Improvement Project Name	Amount	Source		Fund	2022	2023	2024	2025	2026	2027	2028
			Year	Dept.								
		✓	<b>Fund 403 Road Improvement</b>									
			Revenues									
						430,000	400,000	400,000	400,000	400,000	400,000	400,000
						200,000	200,000	200,000	200,000	200,000	200,000	200,000
						15,000	15,000	15,000	15,000	15,000	15,000	15,000
					Total	645,000	615,000	615,000	615,000	615,000	615,000	615,000
			Expenses									
						600,000	600,000	600,000	600,000	600,000	600,000	600,000
					Total	600,000	600,000	600,000	600,000	600,000	600,000	600,000
					Cash Beginning	340,393	385,393	400,393	415,393	430,393	445,393	460,393
					Cash Ending	385,393	400,393	415,393	430,393	445,393	460,393	475,393
		✓	<b>Fund 404 Trail Maintenance Fund</b>									
			Revenues									
						50,000	50,000	50,000	50,000	50,000	50,000	50,000
					Total	50,000	50,000	50,000	50,000	50,000	50,000	50,000
			Expenses									
						50,000	50,000	50,000	50,000	50,000	50,000	50,000
					Total	50,000	50,000	50,000	50,000	50,000	50,000	50,000
					Cash Beginning	21,783	21,783	21,783	21,783	21,783	21,783	21,783
					Cash Ending	21,783	21,783	21,783	21,783	21,783	21,783	21,783
		✓	<b>Fund 410 Asset Acquisition</b>									
			Revenues									
						543,233						
						370						
					Total	543,603	-	-	-	-	-	-
			Expenses									
						208,513						
					Total	208,513	-	-	-	-	-	-

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2023

Note: Using 4% per year increase in costs to make sure funding is available for replacement when Useful Life expires

Status	Capital Improvement Project Name	Amount	Source		Fund Description	Fund	2022	2023	2024	2025	2026	2027	2028
			Year	Dept.									
					Cash Beginning		208,143	543,233	543,233	543,233	543,233	543,233	543,233
					Cash Ending		543,233	543,233	543,233	543,233	543,233	543,233	543,233
					<b>Fund 411 Public Works Asset Acquisition</b>								
					Revenues								
							100,000	50,000	100,000	100,000	100,000	100,000	100,000
					Total		100,000	50,000	100,000	100,000	100,000	100,000	100,000
					Expenses								
							312,000	435,000	230,000	40,000	320,000	-	-
					Total		312,000	435,000	230,000	40,000	320,000	-	-
							890,225	678,225	293,225	163,225	223,225	3,225	103,225
					Cash Beginning		890,225	678,225	293,225	163,225	223,225	3,225	103,225
					Cash Ending		678,225	293,225	163,225	223,225	3,225	103,225	203,225





