



**CITY OF OAK GROVE COUNCIL MEETING  
BUDGET WORK SESSION  
CITY COUNCIL CHAMBERS  
19900 NIGHTINGALE ST. NW  
Monday, December 12, 2022, at 6:30 PM**

- 1. 2023 Final Levy & Budget**
- 2. 2023 CIP**
- 3. Adjournment**

 **MSA** Memo

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**To:** Loren Wickham  
**From:** Charles D. Schwartz, PE  
**Subject:** Annual Overlay Budget Information  
**Date:** October 17, 2022

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At the start of 2022, the City had 130 miles of improved roads. Another two miles were added this past construction season through the recent assessment project and the paving of the Potawatomi Street NW cul-de-sac. Two additional developments have received preliminary plat approval. They will add another half mile of improved roads. Local roads account for 105.5 of the City's road miles. The remaining are designed as MSAS routes as shown on the map attached.

Each year the City receives gas tax money in the form of MSAS funds for maintenance and capital improvements. Initial estimates indicate that the City will receive approximately \$800,000 in funds. Currently, 75% is placed in your construction account. The remaining \$200,000 is made available to the City for general road maintenance or other uses as the City Council sees fit.

The City can designate up to 25% (27 miles) as MSAS routes and use these tax dollars for their improvement. However, many of the roads that we are currently collecting needs on will likely never be improved using State Aid funds. Design requirements result in road widening, stricter geometric road standards, clear zone requirements that typically requires boulevard tree removal, parking restrictions, etc. Examples include Zion Parkway NW, the eastern portion of 207<sup>th</sup> Avenue NW, Xavis Street NW, Quapaw Street NW, and 200<sup>th</sup> Lane NW. Conservatively, MSA estimates the City has 110 miles that will be maintained using local funds.

Our previous goal set for the City was to overlay or rehabilitate on a 20 year cycle. In recent years, the time interval for overlay work has extended slightly as road miles and construction costs have exceeded annual allocations. We are currently on roughly a 22-year cycle. Two years ago, we were using a planning cost of \$20 per foot to overlay roads. In the last year overlays increased to \$25 per foot. Assuming 4% inflation for next year, we plan on using a cost of \$26 per foot in 2023 overlays. Please note that our review assumes bituminous improvements only and that Public Works will continue to address any tree clearing, drainage corrections, pipe replacement, road shouldering, etc. Those activities represent time and material costs not included in our analysis. The

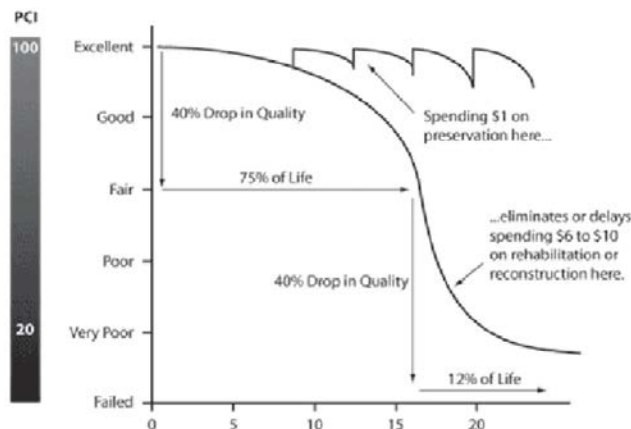
**MEMO**

October 17, 2022

following table summarizes what the annual costs would be for various improvement cycles.

Local Roads (miles)	Overlay Interval (years)	Overlay Interval (years)	Overlay Interval (years)	Overlay Interval (years)
	20	22	25	30
110	\$755,000	\$686,000	\$604,000	\$503,000

Future work will be more expensive for many of Oak Grove roads. As previously overlaid roads require rehabilitation that is more extensive. Adding multiple layers of bituminous can raise the road profile excessively and reflective cracking in underlying layers of bituminous become more prevalent overtime. As roads continue to age, a higher level of reconditioning is required (e.g. reclaim, shape and pave). This will increase the demand for road provisions to keep road pavement conditions at their current level of service. Below is a generic road deterioration curve demonstrating the need to proactively fund maintenance.



Last year there were three areas design, bid, but not constructed due to budget constraints. They are Ibis Street, the adjacent Fern Hills subdivision, and Curtis Addition. If constructed, these carryover projects are estimated at \$250,000.

The Refuge and the Ponds require edge milling to match adjacent curb and gutter and concrete driveway aprons. Pedestrian curb ramps require replacement to comply with current ADA standards. Additionally, any paved trail improvements would increase project costs. In the Pond neighborhood there are underlying municipal utilities that require adjustments to the new overlay surface, as well as additional utility and curb replacement. Both require additional pavement milling at the curb line and around structures, including manholes and valves. Below is the updated cost estimate (excluding trails) for these developments.

**MEMO**

October 17, 2022

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Development	2023 Carryover Projects	The Refuge	The Ponds
Improvement Year	2023	2023	2025
Total Cost	\$250,000	309,000	\$765,000

For future budgeting purposes, the City could consider the development of a five year road maintenance Capital Improvement Plan (CIP). The intent of the document is to inform the Council and public on what the Council envisions for projects in the near term. Much of this information is available informally based on the institutional knowledge of Public Works and Engineering. Formalizing this process and Council involvement may assist future budgeting decisions. Please contact me with any questions you may have or if you require any additional information.

City of Oak Grove  
 CIP Work Paper  
 Budget Year Updated for:

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	2022	2023	2024	2025	2026	2027	2028	2029	
			Year	Dept.										Fund Description
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	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	NEW Officer Vehicle #3 - Tahoe	60,000	2024	Public Safety	Asset replacement	412	-	-	60,000	-	-	-	-	
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	Replace Air Packs	255,000	2025	Public Safety	Asset replacement	412	-	-	-	255,000	-	-	-	
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	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	1,000,000	2026	Public Safety	Asset replacement	412	-	-	-	-	1,000,000	-	-	
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	
TOTAL							1,034,000	1,245,000	975,000	1,214,500	2,102,500	100,000	110,000	-

City of Oak Grove

CIP Work Paper

Budget Year Updated for:

2023

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</u> <u>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>	<u>2029</u>
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Note:

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

1,334,250

City of Oak Grove  
 CIP Work Paper  
 Budget Year Updated for:

2023

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<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>	<u>2029</u>
CASH FLOW ANALYSIS							Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	

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	2029
			Year	Dept.									
		✓	<b>Fund 403 Road Improvement</b>										
			Revenues										
			Property Taxes			430,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
			Transfers In			-	100,000	-	-	-	-	-	-
			State Grant-MSA Maintenance (Gas Tax)			200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
			Special Assessments			15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
			Total			645,000	565,000	465,000	465,000	465,000	465,000	465,000	465,000
			Expenses										
			Engineering/Street Improvement			600,000	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	600,000
			Cash Beginning			340,393	385,393	350,393	215,393	80,393	(54,607)	(189,607)	(189,607)
			Cash Ending			385,393	350,393	215,393	80,393	(54,607)	(189,607)	(324,607)	(324,607)
		✓	<b>Fund 404 Trail Maintenance Fund</b>										
			Revenues										
			Property Taxes			50,000	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	50,000
			Expenses										
			Capital Purchases			50,000	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	50,000
			Cash Beginning			21,783	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	21,783
		✓	<b>Fund 410 Asset Acquisition</b>										
			Revenues										
			Transfers In			543,233	-	-	-	-	-	-	-
			Interest & MVA			370	-	-	-	-	-	-	-
			Sale of Assets			-	-	-	-	-	-	-	-
			Total			543,603	-	-	-	-	-	-	-
			Expenses										
			Capital Purchases										
			Other			208,513	543,233	-	-	-	-	-	-
			Total			208,513	543,233	-	-	-	-	-	-
			Cash Beginning			208,143	543,233	(0)	(0)	(0)	(0)	(0)	(0)
			Cash Ending			543,233	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		✓	<b>Fund 411 Public Works Asset Acquisition</b>										
			Revenues										
			Property Taxes			100,000	-	100,000	100,000	100,000	50,000	50,000	-
			Transfers In			-	93,233	-	-	-	-	-	-



City of Oak Grove  
 CIP Work Paper  
 Budget Year Updated for:

2023

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</u> <u>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>	<u>2029</u>
					Total		100,000	93,233	100,000	100,000	100,000	50,000	50,000	
					Expenses									
					Capital Purchases		312,000	435,000	230,000	40,000	320,000	-	-	
					Total		312,000	435,000	230,000	40,000	320,000	-	-	
					Cash Beginning		890,225	678,225	336,458	206,458	266,458	46,458	96,458	
					Cash Ending		678,225	336,458	206,458	266,458	46,458	96,458	146,458	

City of Oak Grove  
 CIP Work Paper  
 Budget Year Updated for:

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	2022	2023	2024	2025	2026	2027	2028	2029
			Year	Dept.									
			<b>Fund 412 Fire Equipment Acquisition</b>										
			Revenues										
				Property Taxes		150,000	-	300,000	250,000	250,000	100,000	100,000	
				Transfers In		-	350,000	-	-	-	-	-	
				Total		150,000	350,000	300,000	250,000	250,000	100,000	100,000	
			Expenses										
				Capital Purchases		72,000	95,000	95,000	494,500	1,132,500	50,000	60,000	
				Total		72,000	95,000	95,000	494,500	1,132,500	50,000	60,000	
				Cash Beginning		651,560	729,560	984,560	1,189,560	945,060	62,560	112,560	
				Cash Ending		729,560	984,560	1,189,560	945,060	62,560	112,560	152,560	
			<b>Fund 413 Building Repair/Maintenance</b>										
			Revenues										
				Property Taxes									
				Transfers In		-	-	-	-	-	-	-	
				Bonds		-	-	4,100,000	-	-	-	-	
				Interest & MVA		-	-	-	-	-	-	-	
				Sale of Assets		-	-	-	-	-	-	-	
				Total		-	-	4,100,000	-	-	-	-	
			Expenses										
				Office Equip		-	65,000	-	20,000	-	-	-	
				Improvements		-	-	-	-	-	-	-	
				Transfer Out		-	-	-	-	-	-	-	
				Total		-	65,000	-	20,000	-	-	-	
				Cash Beginning		535,988	535,988	470,988	4,570,988	4,550,988	4,550,988	4,550,988	
				Cash Ending		535,988	470,988	4,570,988	4,550,988	4,550,988	4,550,988	4,550,988	



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**Budget Memorandum**

**To:** Mayor and City Council  
**From:** Loren Wickham, City Administrator  
 Julie McMackins, Consulting Finance Director  
**Date:** December 12, 2022  
**RE:** 2023 Final General Fund Budget

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

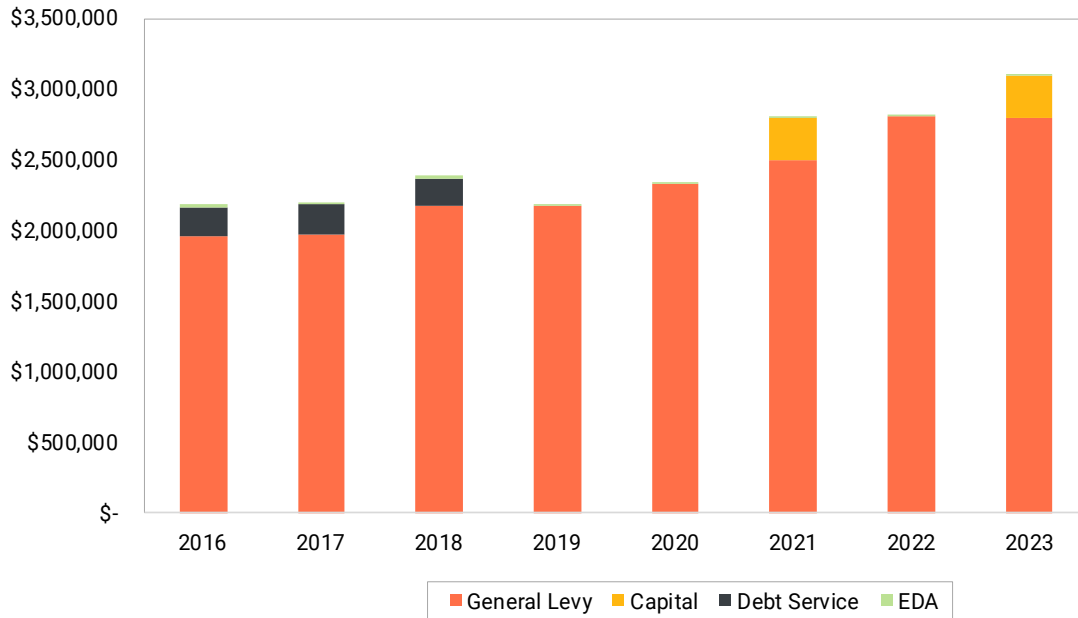
**Levy Summary**

During the 2023 preliminary budget meeting, the City Council approved a levy increase of 17.08%. During subsequent discussions, the levy was reduced to an increase of 9.99% over 2022. The 2023 tax rate is calculated to be 18.469%, a decrease from the 2022 tax rate of 21.392%. The 2021 and 2022 adopted and the 2023 proposed tax levies are listed below:

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	\$ 2,800,000	\$ (12,584)	-0.45%
<b>Capital Levies</b>					
403 Road Improvement	300,000	-	250,000	250,000	100%
404 Trail Maintenance	-	-	50,000	50,000	100%
<b>Economic Development Authority</b>	6,750	6,750	1,000	(5,750)	-85.19%
<b>Total</b>	<b>\$ 2,803,279</b>	<b>\$ 2,819,334</b>	<b>\$ 3,101,000</b>	<b>\$ 281,666</b>	<b>9.99%</b>

**Levy Summary (Continued)**

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

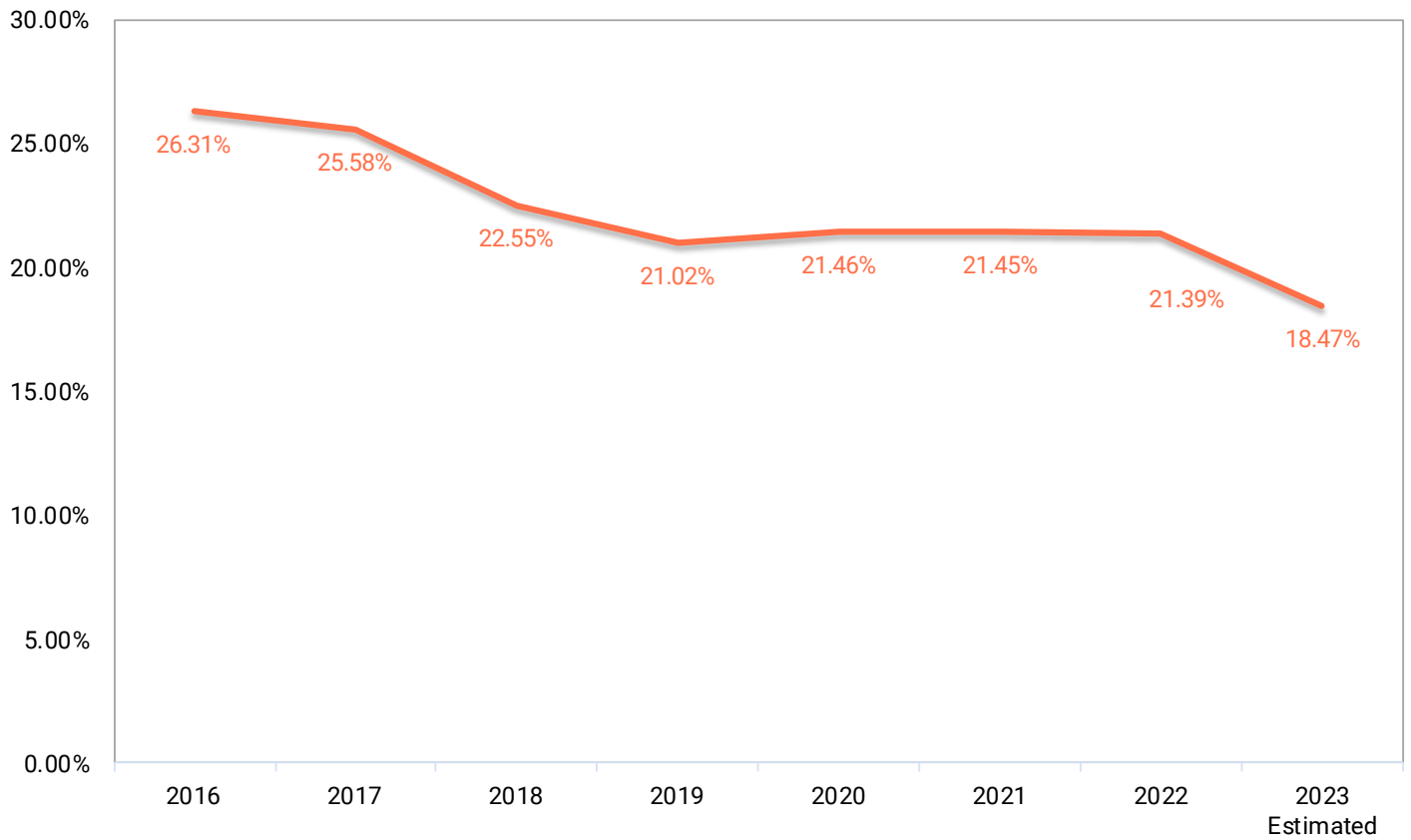


**Tax Capacity and Tax Rates**

	<b>Actual Payable 2021</b>	<b>Actual Payable 2022</b>	<b>Estimated Payable 2023</b>
Tax Capacity (Anoka)	\$ 10,533,044	\$ 11,965,033	\$ 15,540,977
TIF Captured Value	(33,946)	(39,586)	(47,213)
Fiscal Disparities Contribution	(220,231)	(258,512)	(263,592)
<b>Net Tax Capacity</b>	<b>10,278,867</b>	<b>11,666,935</b>	<b>15,230,172</b>
Certified Levy	2,803,279	2,819,334	3,101,000
Fiscal Disparities Distribution	(298,160)	(323,672)	(288,261)
<b>Local Levy</b>	<b>\$ 2,505,119</b>	<b>\$ 2,495,662</b>	<b>\$ 2,812,739</b>
<b>City Tax Rate</b>	<b>24.373%</b>	<b>21.392%</b>	<b>18.469%</b>
EDA Special District Tax Rate	1.513%	0.052%	0.052%
County Tax Rate	33.078%	30.935%	30.935%
School Tax Rate	22.200%	21.921%	21.921%
Other Tax Rate	10.158%	9.952%	9.952%
<b>Total Tax Rate</b>	<b>91.322%</b>	<b>84.252%</b>	<b>81.329%</b>

**Tax Capacity and Tax Rates (Continued)**

The following is a summary of Oak Grove's tax rate history for the last eight years.



## General Fund Budget Summary

Below are the actual revenues and expenditures for 2020, 2021 and 2022 year-to-date, 2022 budget, and 2023 as proposed with comparative figures for 2022 and 2023 budget amounts.

**CITY OF OAK GROVE, MINNESOTA**  
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**SUMMARY - GENERAL FUND**  
**BUDGET FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2023**

	Actual		YTD	Budget	Proposed	\$ Change	% Change
	2020	2021	2022	2022	2023		
<b>REVENUES</b>							
Taxes and special assessments	\$ 2,318,741	\$ 2,521,982	\$ 1,510,742	\$ 2,812,584	\$ 2,805,000	\$ (7,584)	-0.27 %
Intergovernmental	1,064,890	408,515	329,721	280,896	200,181	(80,715)	-28.73 %
Licenses and permits - Business	12,079	23,021	18,325	15,500	15,700	200	1.29 %
Licenses and permits - Nonbusiness	341,347	466,897	358,564	185,000	180,000	(5,000)	-2.70 %
Charges for services	34,545	61,435	34,477	5,000	5,000	-	0.00 %
Fines and forfeitures	14,775	21,522	12,596	20,000	20,000	-	0.00 %
Miscellaneous	39,799	62,405	12,808	37,283	29,000	(8,283)	-22.22 %
Transfer in	42,243	-	350,000	350,000	-	-	N/A %
<b>TOTAL REVENUES</b>	<b>\$ 3,868,419</b>	<b>\$ 3,565,776</b>	<b>\$ 2,627,233</b>	<b>\$ 3,706,263</b>	<b>\$ 3,254,881</b>	<b>\$ (101,382)</b>	<b>-12.18 %</b>
<b>EXPENDITURES</b>							
Mayor and council	\$ 40,038	\$ 47,120	\$ 41,818	\$ 48,261	\$ 51,145	\$ 2,884	5.98 %
Administration	554,683	299,286	252,734	342,780	381,274	38,494	11.23 %
Elections	25,268	1,705	8,553	8,420	2,000	(6,420)	-76.25 %
Finance	184,688	183,861	147,108	198,173	192,122	(6,051)	-3.05 %
Assessing	45,379	38,244	39,421	39,500	40,500	1,000	2.53 %
Legal Services	43,488	51,376	44,466	60,000	54,500	(5,500)	-9.17 %
Planning and Zoning	18,660	30,794	19,818	48,158	46,302	(1,856)	-3.85 %
Computer Services	55,895	53,460	41,468	45,000	55,890	10,890	24.20 %
Government Building and Grounds	59,827	80,473	46,645	89,916	84,935	(4,981)	-5.54 %
Police Services	611,505	622,777	569,211	731,228	831,633	100,405	13.73 %
Animal Control	405	75	113	1,000	1,000	-	0.00 %
Fire Management	652,395	564,554	345,555	454,656	514,013	59,357	13.06 %
Building Inspection	259,786	365,422	168,011	160,000	160,000	-	0.00 %
Public Works	594,679	585,248	422,575	595,240	630,598	35,358	5.94 %
Watershed	13,865	13,533	12,556	13,216	13,807	591	4.47 %
Ice & Snow Removal	71,598	70,403	57,257	89,882	90,711	829	0.92 %
Engineering	22,063	26,240	9,467	20,000	20,000	-	0.00 %
Park and Park Maintenance	64,611	82,864	67,903	75,832	81,270	5,438	7.17 %
Miscellaneous	10,161	1,022	(131)	5,000	3,181	(1,819)	-36.38 %
Transfer Out	219,098	300,000	1,223,233	680,000	-	(680,000)	-100.00 %
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,548,092</b>	<b>\$ 3,418,457</b>	<b>\$ 3,517,781</b>	<b>\$ 3,706,262</b>	<b>\$ 3,254,881</b>	<b>\$ (451,381)</b>	<b>-12.18 %</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>320,327</b>	<b>147,319</b>	<b>(890,548)</b>	<b>1</b>	<b>-</b>	<b>(1)</b>	<b>N/A %</b>

## General Fund Revenues

- General Fund property taxes and special assessments decreased \$7,584. This decrease is the result of modifying the tax levy to break out the capital levy directly to the Capital Projects funds.
- Intergovernmental revenues decreased \$80,715 due to the removal of Local Government Aid and increased availability of MSA funds for 2023.
- Septic Pumping Permits decreased \$5,500 due to contractor taking over septic pumping permits.
- Interest earnings are budgeted conservatively for 2023 similar to the 2022 budget.

## General Fund Expenditures

### Wages and Benefits

Changes to wages and benefits for the 2022 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. The 2022 budget merit pay is set at the highest level of 1%.
- City contributions for health insurance remain at 80% for single coverage and 70% for family coverage.
- No changes to PERA contribution rates.

### Administration

- Department increased \$38,494 from 2022 due to COLA and Merit increases and related benefits of \$18,619 and employer paid health and life insurance of \$18,492.

### Elections

- Department decreased \$6,420 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
- 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.

## General Fund Expenditures - Continued

### Ice and Snow Removal

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

### Park and Park Maintenance

- No significant changes from 2022.
- Repairs and maintenance costs have been budgeted to cover normal operational maintenance costs. Major equipment purchases are paid out of other funds.

### Transfers

- In previous years, Transfers were budgeted in the General Fund to allocate the tax levy to pay for capital purchases. For the 2023 tax levy, the levy was broken out to distribute the portion of the levy for capital purposes directly to the capital fund. This eliminated the need for transfers.

## Summary of Revenue Trends

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.

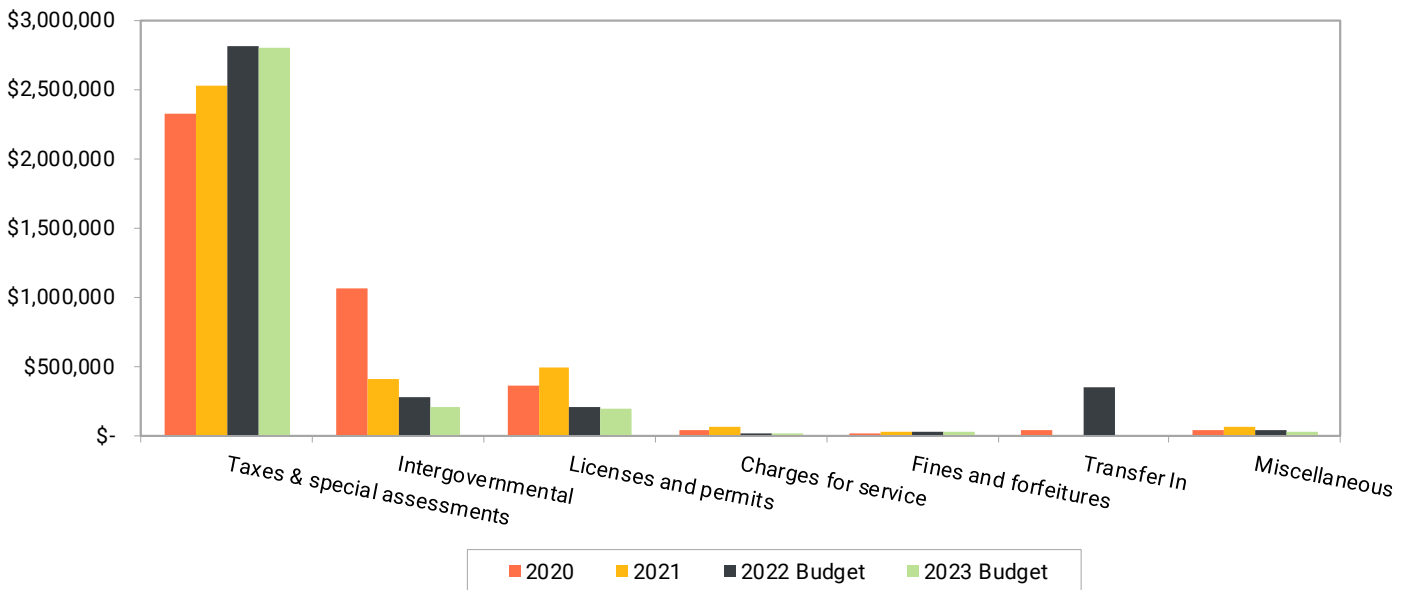
### **CITY OF OAK GROVE REVENUE TRENDS/GRAPHS**

	<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	\$ 2,805,000	-0.27%
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>\$ 3,254,881</b>	<b>-12.18%</b>



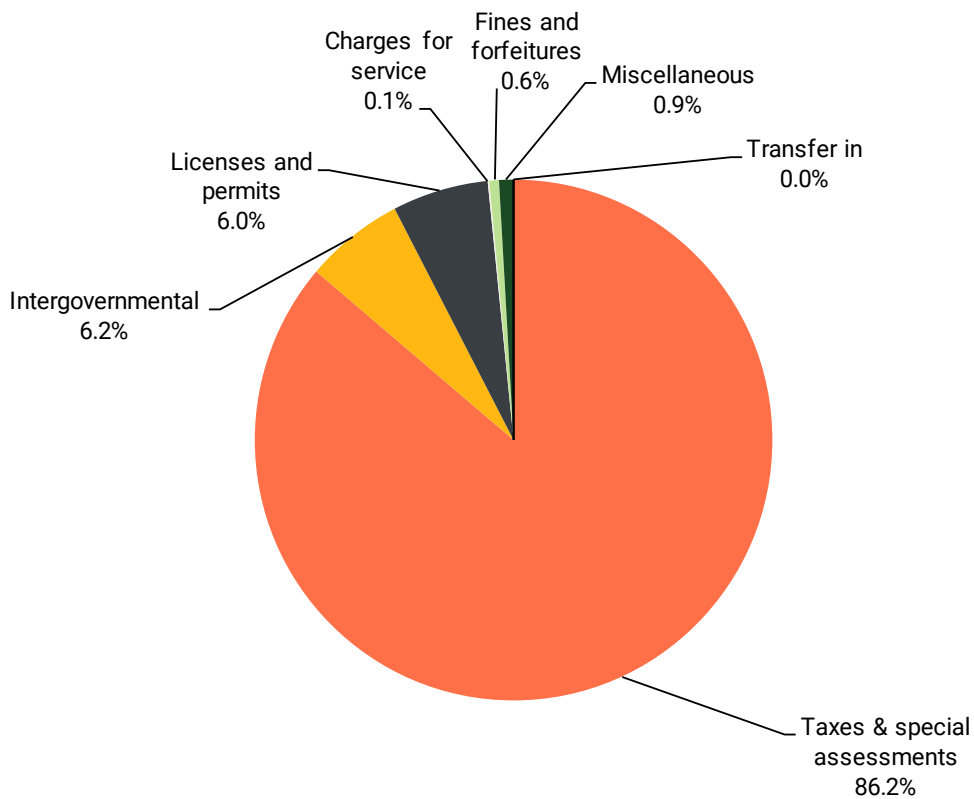
**Summary of Revenue Trends (Continued)**

**Revenue Trends**



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**

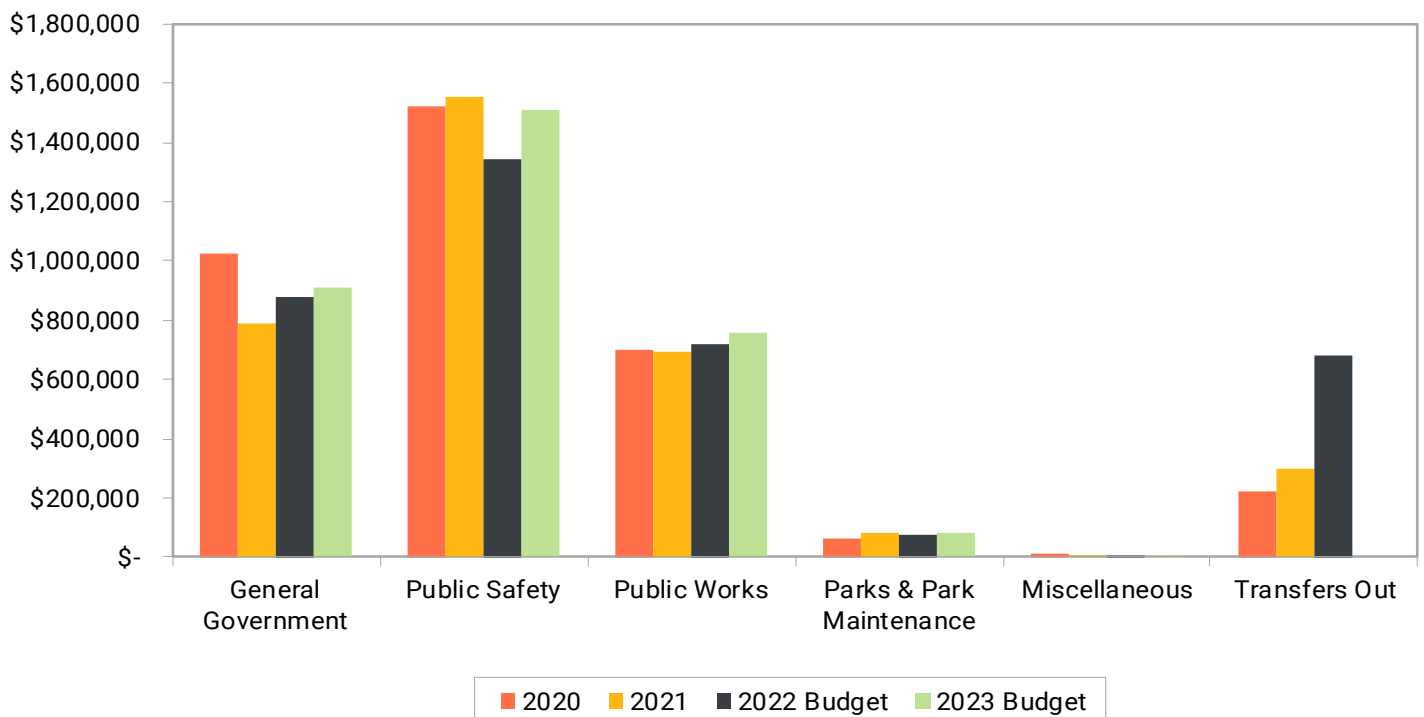
A summary of the 2020 and 2021 actual General Fund expenditures by function as well as the 2022 and 2023 budgeted expenditures are presented below with a graphical analysis.

**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	\$ 908,668	3.23%
Public Safety	1,524,091	1,552,828	1,346,884	1,506,646	11.86%
Public Works	702,205	695,425	718,338	755,116	5.12%
Parks & Park Maintenance	64,611	82,864	75,832	81,270	7.17%
Miscellaneous	10,161	1,022	5,000	3,181	-36.38%
Transfers Out	219,098	300,000	680,000	-	-100.00%
<b>Total Expenditures</b>	<b>\$ 3,548,092</b>	<b>\$ 3,418,457</b>	<b>\$ 3,706,262</b>	<b>\$ 3,254,881</b>	<b>-12.18%</b>

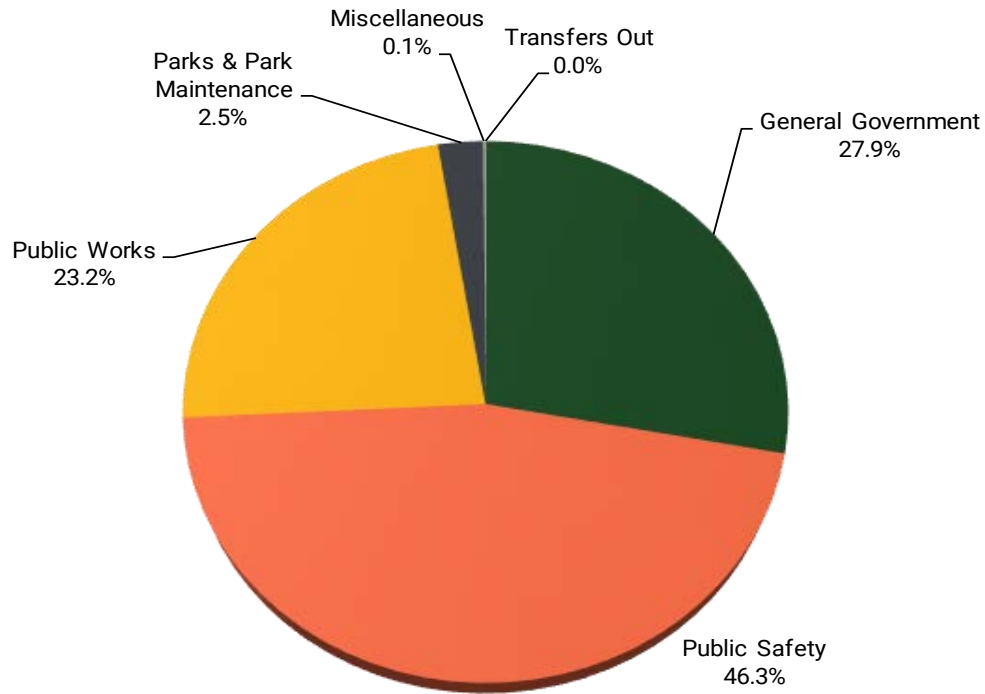
Below is a graph of the City’s General Fund expenditures by function as a percentage of total 2023 budgeted expenditures.

**Expenditure Trends**



**Summary of Expenditure Trends – Continued**

**2023 Expenditure Budget**



**Summary of Impact on Homeowners**

Below are tables indicating the impact to the average homeowner based on the preliminary levy and transfer scenarios mentioned previously.

**Estimated Taxable Market Values and Population - 2023**

Value of Home	2021 Actual	2022 Actual	2023 Estimated	\$ Increase / (decrease)	% Increase / (decrease)
\$ 150,000	\$ 322	\$ 322	\$ 321	\$ (1)	-0.28%
200,000	429	429	428	(1)	-0.28%
251,000	539	538	537	(2)	-0.28%
283,200	608	608	606	(2)	-0.28%
300,000	644	644	642	(2)	-0.28%
319,400 *	685	685	683	(2)	-0.28%
341,758 **	733	733	731	(2)	-0.28%
400,000	858	858	856	(2)	-0.28%
419,650 ***	900	900	898	(3)	-0.28%
450,000	966	965	963	(3)	-0.28%
500,000	1,073	1,073	1,070	(3)	-0.28%
555,000	1,191	1,191	1,187	(3)	-0.28%

\* Average Home Taxable Market Value - 2021

\*\* Average Home Taxable Market Value - 2022

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

## Capital Project Funds

In May 2022, \$543,233 of General Fund Reserves was transferred from the General Fund to the Asset Acquisition Fund (410). To offset the reduction in the tax levy, the following 2023 transfer is proposed. This transfer is moving the total funds of \$543,233 from the Asset Acquisition Fund 410 to various capital funds to continue to fund the planned capital purchases.

<b>Transfer In:</b>		<u>2023</u>
403	Road Improvement Fund	\$ 100,000
411	Public Works Asset Acquisition Fund	93,233
412	Fire Equipment Acquisition Fund	350,000
<b>Transfer Out:</b>		
410	Asset Acquisition Fund	<u>\$ 543,233</u>

**This transfer results in the following projected cash balances for the end of the 2023 fiscal year.**

<b>Fund</b>	<b>2022 Projected Ending Balance</b>	<b>2023 Revenue</b>	<b>2023 Expenditures</b>	<b>2023 Projected Ending Balance</b>
403 Road Improvement Fund	320,000	565,000	(600,000)	285,000
410 Asset Acquisition Fund	543,233	-	(543,233)	-
411 Public Works Assets Acquisition Fund	678,225	93,233	(435,000)	336,458
412 Fire Equipment Acquisition Fund	729,560	350,000	(95,000)	984,560

## Utility Funds

The following is the 2023 Utility Fund Final budget based on Department Head recommendations and City Administrator adjustments for Utility Funds.

**CITY OF OAK GROVE  
ENTERPRISE FUNDS  
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
PROPOSED BUDGET - SUMMARY FISCAL YEAR 2023**

Fund Description Fund Number	Street Lights 601	Sewer - Lake George 611	Sewer - The Ponds 612	Water - Lake George 621	Water - The Ponds 622	Total
<b>Revenue</b>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 10,000	\$ 100,000	\$ 96,000	\$ 30,000	\$ 145,300	\$ 381,300
Hook Up Fees	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Special Assessments	-	3,100	-	-	-	3,100
Interest Earnings	1,000	5,000	3,000	100	4,000	13,100
Transfers In	-	-	-	-	-	-
Miscellaneous	-	3,110	100	-	500	3,710
<b>Total Revenue</b>	<b>11,000</b>	<b>111,210</b>	<b>99,100</b>	<b>30,100</b>	<b>149,800</b>	<b>401,210</b>
<b>Expenses</b>						
Salaries & Benefits	-	19,412	9,939	5,684	6,507	41,542
Fees and Charges	7,500	8,000	170,000	6,736	115,000	307,236
Supplies	488	13,184	-	7,000	6,500	27,172
Professional Services	-	200	200	500	400	1,300
Capital Outlay	-	50,000	-	-	-	50,000
Repair and Maintenance	-	27,500	5,000	4,600	1,500	38,600
Debt Service	-	3,913	3,010	-	-	6,923
Transfers Out	-	-	-	-	-	-
<b>Total Expenses</b>	<b>7,988</b>	<b>122,209</b>	<b>188,149</b>	<b>24,520</b>	<b>129,907</b>	<b>472,773</b>
<b>Net Revenue over (under) Expenses</b>	<b>3,012</b>	<b>(10,999)</b>	<b>(89,049)</b>	<b>5,580</b>	<b>19,893</b>	<b>(71,563)</b>
Depreciation	-	70,919	49,574	28,169	16,892	165,554
<b>Revenue over (under) Expenses</b>	<b>\$ 3,012</b>	<b>\$ (81,918)</b>	<b>\$ (138,623)</b>	<b>\$ (22,589)</b>	<b>\$ 3,001</b>	<b>\$ (237,117)</b>
<b>Estimated 2023 Beginning Cash Balance</b>	<b>82,524</b>	<b>638,545</b>	<b>180,121</b>	<b>(18,320)</b>	<b>288,521</b>	<b>1,171,391</b>
<b>Internal Loan Payment</b>	<b>-</b>	<b>30,100</b>	<b>(30,100)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Estimated 2023 Ending Cash Balance</b>	<b>85,536</b>	<b>657,646</b>	<b>60,972</b>	<b>(12,740)</b>	<b>308,414</b>	<b>1,099,828</b>

## Rate Changes

- No rate changes for 2023.

# OAK GROVE, MN

## Abdo Revenue Guideline

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
<b>FUND 101 GENERAL FUND</b>					
R 101-31000 General Property Taxes	\$2,314,025.69	\$2,518,144.63	\$1,507,657.76	\$2,807,584.00	\$2,800,000.00
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	\$1,000.00	\$2,000.00	\$2,000.00
R 101-32106 Variances/Vacations	\$250.00	\$850.00	\$2,750.00	\$800.00	\$800.00
R 101-32107 Plat/Zone/Waiver/Subdivide	\$9,100.00	\$9,700.00	\$5,700.00	\$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	\$50.00	\$500.00	\$500.00
R 101-32210 Building Permits	\$220,653.91	\$284,486.06	\$229,151.91	\$120,000.00	\$120,000.00
R 101-32220 Admin Charge	\$54.02	\$1,843.41	\$2,068.37	\$500.00	\$500.00
R 101-32225 Plan Review Fees	\$89,538.35	\$143,135.78	\$97,273.47	\$50,000.00	\$50,000.00
R 101-32230 Septic System	\$20,335.74	\$22,524.00	\$19,100.00	\$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	\$9,920.00	\$7,500.00	\$7,500.00
R 101-32236 2nd Driveway Permit	\$0.00	\$0.00	\$1,000.00	\$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	\$250,823.00	\$144,500.00	\$200,181.00
R 101-33420 Fire State Aid	\$61,732.58	\$93,107.00	\$14,500.00	\$7,600.00	\$0.00
R 101-33430 Other State Grants and Aid	\$6,886.91	\$1,358.52	\$64,398.00	\$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	\$34,461.56	\$5,000.00	\$5,000.00
R 101-35100 Fines and Forfeits	\$14,775.05	\$21,521.85	\$12,596.20	\$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	\$5,247.71	\$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	-\$15,612.15	\$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	\$20,250.00	\$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	\$3,684.36	\$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>\$2,627,233.31</b>	<b>\$3,706,263.00</b>	<b>\$3,254,881.00</b>
<b>FUND 202 RECYCLING</b>					
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	\$14,507.25	\$0.00	\$15,000.00
R 202-36210 Interest Earnings	\$1,361.77	\$32.92	-\$126.63	\$0.00	\$0.00
R 202-36211 Market Value Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>FUND 202 RECYCLING</b>	<b>\$38,836.22</b>	<b>\$48,385.30</b>	<b>\$14,380.62</b>	<b>\$0.00</b>	<b>\$55,007.00</b>
<b>FUND 204 GAMBLING PROCEEDS</b>					
R 204-36210 Interest Earnings	\$704.20	\$39.93	-\$102.07	\$0.00	\$0.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
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	\$15,833.80	\$0.00	\$0.00
FUND 204 GAMBLING PROCEEDS	\$15,726.83	\$26,588.81	\$15,731.73	\$0.00	\$0.00
FUND 206 CATV FRANCHISE GRANT					
R 206-36210 Interest Earnings	\$23.33	\$5.45	\$2.44	\$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	\$2.44	\$0.00	\$0.00
FUND 207 PARK DEVELOPMENT					
R 207-36210 Interest Earnings	\$9,988.16	\$531.64	-\$1,385.87	\$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	\$11,500.00	\$0.00	\$0.00
FUND 207 PARK DEVELOPMENT	\$152,688.16	\$161,531.64	\$10,114.13	\$0.00	\$0.00
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	-\$285.52	\$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	-\$285.52	\$0.00	\$0.00
FUND 210 ECONOMIC DEVT					
R 210-31000 General Property Taxes	\$13,150.00	\$6,750.00	\$3,375.00	\$6,750.00	\$6,750.00
R 210-36210 Interest Earnings	\$3,974.24	\$193.55	-\$389.75	\$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	\$2,985.25	\$8,000.00	\$8,000.00
FUND 212 AMERICAN RESCUE PLAN					
R 212-33300 Federal Grants	\$0.00	\$0.00	\$487,234.85	\$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	\$487,234.85	\$0.00	\$0.00
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	\$14,352.56	\$25,000.00	\$25,000.00
R 303-36210 Interest Earnings	\$1,414.32	-\$7.08	\$6.04	\$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	\$14,358.60	\$26,000.00	\$26,000.00
FUND 306 2022A GO BONDS					
R 306-36100 Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 306-36101 Special Assessment Prepays	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND 306 2022A GO BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND 402 MSAS CONSTRUCTION FUNDS					
R 402-33400 State Grants	\$649,582.55	\$0.00	\$619,533.90	\$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	-\$477.87	\$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

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
FUND 402 MSAS CONSTRUCTION FUNDS	\$649,897.96	\$0.00	\$619,056.03	\$300.00	\$300.00
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	\$19,696.72	\$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	-\$327.78	\$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 403-39310 Bond Proceeds	\$0.00	\$0.00	\$350,000.00	\$0.00	\$0.00
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	\$799,368.94	\$619,192.00	\$589,192.00
FUND 404 TRAIL MAINTENANCE					
R 404-36210 Interest Earnings	\$1,039.23	\$20.35	-\$83.64	\$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	\$49,916.36	\$50,000.00	\$0.00
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	-\$188.13	\$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	\$543,044.87	\$0.00	\$0.00
FUND 411 PUBLIC WORKS ASSET ACQUIS					
R 411-36210 Interest Earnings	\$26,856.07	\$1,079.82	-\$1,886.09	\$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	\$98,113.91	\$120,000.00	\$0.00
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	-\$1,252.40	\$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	\$104,997.60	\$115,000.00	\$0.00
FUND 413 BUILDING REPAIR/MAINT					
R 413-36210 Interest Earnings	\$10,680.82	\$510.26	-\$945.37	\$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	-\$945.37	\$8,000.00	\$0.00
FUND 601 STREET LIGHTS					
R 601-36100 Special Assessments	\$0.00	\$0.00	\$115.96	\$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	-\$150.89	\$1,000.00	\$1,000.00



Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
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	\$7,057.93	\$10,000.00	\$10,000.00
R 601-39200 Interfund Operating Transfers	\$476.34	\$0.00	\$0.00	\$0.00	\$0.00
<b>FUND 601 STREET LIGHTS</b>	<b>\$19,222.70</b>	<b>\$11,872.24</b>	<b>\$7,023.00</b>	<b>\$11,000.00</b>	<b>\$11,000.00</b>
<b>FUND 611 SEWER - LAKE GEORGE</b>					
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	\$5,535.34	\$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	\$68.33	\$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	-\$1,273.56	\$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	\$55,829.24	\$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
<b>FUND 611 SEWER - LAKE GEORGE</b>	<b>\$132,902.23</b>	<b>\$118,065.82</b>	<b>\$63,684.35</b>	<b>\$116,210.00</b>	<b>\$111,210.00</b>
<b>FUND 612 SEWER - THE PONDS</b>					
R 612-36100 Special Assessments	\$0.00	\$0.00	\$1,768.23	\$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	-\$300.91	\$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	\$104,645.22	\$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
<b>FUND 612 SEWER - THE PONDS</b>	<b>\$200,198.32</b>	<b>\$185,233.81</b>	<b>\$106,112.54</b>	<b>\$99,100.00</b>	<b>\$99,100.00</b>
<b>FUND 621 WATER - LAKE GEORGE</b>					
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	-\$8.21	\$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	\$26,316.81	\$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
<b>FUND 621 WATER - LAKE GEORGE</b>	<b>\$48,641.85</b>	<b>\$46,598.08</b>	<b>\$26,578.60</b>	<b>\$30,100.00</b>	<b>\$30,100.00</b>
<b>FUND 622 WATER - THE PONDS</b>					
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	\$1,768.23	\$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	-\$520.55	\$4,000.00	\$4,000.00
R 622-36211 Market Value Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
R 622-36240 Refunds and Reimbursements	\$0.00	\$21.31	-\$105.35	\$0.00	\$0.00
R 622-37100 Water Sales	\$146,048.59	\$163,177.44	\$106,883.01	\$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	\$108,025.34	\$149,800.00	\$149,800.00
FUND 801 DEVELOPMENT ESCROWS					
R 801-36200 Miscellaneous Revenues	\$0.00	\$4,285.31	\$76,287.44	\$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	\$76,287.44	\$0.00	\$0.00
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
	\$5,898,843.56	\$4,934,103.05	\$5,773,019.02	\$5,058,965.00	\$4,334,590.00

**OAK GROVE, MN**  
**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	\$19,089.72	\$26,950.00	\$28,450.00
E 101-41100-121 PERA	\$1,054.80	\$1,291.22	\$954.38	\$1,348.00	\$1,423.00
E 101-41100-122 FICA	\$1,335.90	\$1,601.15	\$1,183.45	\$1,671.00	\$1,764.00
E 101-41100-123 MEDICARE	\$312.30	\$374.44	\$276.76	\$391.00	\$413.00
E 101-41100-152 Worker s Comp Ins	\$386.69	\$225.48	\$87.15	\$151.00	\$145.00
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	\$3,790.21	\$7,500.00	\$7,700.00
E 101-41100-430 Miscellaneous	\$212.99	\$295.70	\$77.60	\$500.00	\$0.00
E 101-41100-433 Dues and Subscriptions	\$9,344.00	\$9,826.31	\$16,359.08	\$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	\$41,818.35	\$48,261.00	\$51,145.00
Dept 41400 Administration					
E 101-41400-101 Full-Time Ees Regular	\$171,050.72	\$172,620.53	\$168,401.19	\$239,903.00	\$256,073.00
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	\$12,630.17	\$17,993.00	\$19,205.00
E 101-41400-122 FICA	\$10,716.41	\$11,390.76	\$8,886.04	\$14,874.00	\$15,877.00
E 101-41400-123 MEDICARE	\$2,506.29	\$2,664.04	\$2,078.11	\$3,479.00	\$3,713.00
E 101-41400-131 Employer Paid Health and Life	\$17,377.38	\$24,620.75	\$26,793.81	\$22,809.00	\$41,301.00
E 101-41400-152 Worker s Comp Ins	\$7,284.70	\$1,197.50	\$2,142.47	\$1,862.00	\$1,895.00
E 101-41400-210 Operating/Office Supplies	\$2,008.48	\$1,639.91	\$1,759.15	\$3,000.00	\$3,000.00
E 101-41400-300 Professional Svcs	\$4,729.90	\$5,192.96	\$3,636.16	\$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	\$360.53	\$660.00	\$660.00
E 101-41400-322 Postage	\$1,505.90	\$446.49	\$357.20	\$3,500.00	\$2,500.00
E 101-41400-331 Mileage/Parking	\$364.97	\$535.66	\$469.09	\$1,500.00	\$1,000.00
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	\$19,747.36	\$19,800.00	\$21,000.00
E 101-41400-404 Repairs/Maint Equipment	\$1,341.41	\$1,355.12	\$1,282.18	\$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	\$2,250.00
E 101-41400-433 Dues and Subscriptions	\$1,213.14	\$1,807.15	\$1,085.19	\$1,500.00	\$1,800.00
E 101-41400-434 Conferences/Training	\$600.00	\$1,811.10	\$2,555.90	\$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	\$527.25	\$500.00	\$0.00
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	\$252,733.65	\$342,780.00	\$381,274.00
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	\$6,172.88	\$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	\$16.88	\$43.00	\$0.00
E 101-41410-210 Operating/Office Supplies	\$4,153.59	\$1,674.40	\$2,057.01	\$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	\$108.74	\$150.00	\$0.00
E 101-41410-354 Printing/Publishing	\$155.89	\$0.00	\$197.28	\$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	\$8,552.79	\$8,420.00	\$2,000.00
Dept 41500 Finance					
E 101-41500-101 Full-Time Ees Regular	\$59,465.15	\$60,725.01	\$44,099.23	\$62,938.00	\$64,499.00
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	\$3,307.81	\$4,720.00	\$4,837.00
E 101-41500-122 FICA	\$3,403.26	\$3,482.34	\$2,515.48	\$3,902.00	\$3,999.00
E 101-41500-123 MEDICARE	\$795.97	\$814.41	\$588.37	\$913.00	\$935.00
E 101-41500-131 Employer Paid Health and Life	\$10,201.60	\$10,499.09	\$8,428.54	\$13,079.00	\$11,125.00
E 101-41500-152 Worker s Comp Ins	\$386.69	\$352.78	\$321.40	\$516.00	\$477.00
E 101-41500-210 Operating/Office Supplies	\$857.95	\$478.57	\$872.09	\$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	\$59,922.00	\$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	\$700.81	\$1,300.00	\$1,300.00
E 101-41500-430 Miscellaneous	\$422.99	\$585.20	\$627.28	\$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	\$0.00
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	\$147,108.01	\$198,173.00	\$192,122.00
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	\$4,341.65	\$20,000.00	\$14,500.00
E 101-41600-305 Legal Fees - Prosecutions	\$35,567.48	\$47,163.97	\$40,123.89	\$40,000.00	\$40,000.00
Dept 41600 Legal Services	\$43,488.48	\$51,376.14	\$44,465.54	\$60,000.00	\$54,500.00
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	\$3,712.50	\$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	\$230.17	\$279.00	\$279.00
E 101-41910-123 MEDICARE	\$69.76	\$71.40	\$53.95	\$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	\$15.69	\$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	\$3,235.25	\$24,714.00	\$24,000.00
E 101-41910-303 Engineering Fees	\$9,244.06	\$21,161.73	\$10,211.25	\$12,000.00	\$12,000.00
E 101-41910-304 Legal Fees - Civil	\$2,137.30	\$215.50	\$1,297.50	\$3,000.00	\$2,360.00
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	\$281.25	\$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	\$0.00
Dept 41910 Planning and Zoning	\$18,660.02	\$30,793.89	\$19,817.96	\$48,158.00	\$46,302.00
Dept 41920 Computer Services					
E 101-41920-309 Computer Services	\$46,784.96	\$53,459.60	\$41,468.35	\$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	\$41,468.35	\$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	\$6,342.27	\$14,245.00	\$10,480.00
E 101-41940-121 PERA	\$602.10	\$661.81	\$475.67	\$1,068.00	\$786.00
E 101-41940-122 FICA	\$497.74	\$547.03	\$393.23	\$883.00	\$650.00
E 101-41940-123 MEDICARE	\$116.41	\$127.96	\$91.93	\$207.00	\$152.00
E 101-41940-152 Worker s Comp Ins	\$108.77	\$356.94	\$616.82	\$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	\$2,067.59	\$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	\$25,068.05	\$35,000.00	\$35,000.00
E 101-41940-401 Repairs/Maint Buildings	\$7,602.91	\$20,802.00	\$6,008.35	\$25,000.00	\$25,000.00
E 101-41940-404 Repairs/Maint Equipment	\$337.06	\$317.39	\$344.28	\$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	\$46,644.87	\$89,916.00	\$84,935.00
Dept 42110 Police Services					
E 101-42110-311 Police Services	\$611,505.00	\$622,777.00	\$569,211.00	\$731,228.00	\$831,633.00
Dept 42110 Police Services	\$611,505.00	\$622,777.00	\$569,211.00	\$731,228.00	\$831,633.00
Dept 42130 Animal Control					
E 101-42130-300 Professional Svcs	\$405.00	\$75.00	\$112.50	\$1,000.00	\$1,000.00
Dept 42130 Animal Control	\$405.00	\$75.00	\$112.50	\$1,000.00	\$1,000.00
Dept 42200 Fire Management					
E 101-42200-101 Full-Time Ees Regular	\$127.64	\$941.69	\$2,730.83	\$752.00	\$4,623.00
E 101-42200-103 Part-Time Ees	\$201,810.05	\$236,895.67	\$190,989.49	\$218,500.00	\$251,191.00
E 101-42200-121 PERA	\$304.96	\$252.04	\$390.64	\$56.00	\$347.00
E 101-42200-122 FICA	\$12,603.90	\$14,740.83	\$11,992.24	\$13,102.00	\$15,860.00
E 101-42200-123 MEDICARE	\$2,947.61	\$3,447.43	\$2,804.66	\$3,064.00	\$3,709.00
E 101-42200-131 Employer Paid Health and Life	\$324.98	\$202.65	\$668.33	\$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	\$15,235.48	\$19,193.00	\$433.00
E 101-42200-210 Operating/Office Supplies	\$14,619.27	\$9,517.58	\$5,066.66	\$12,000.00	\$12,000.00
E 101-42200-212 Motor Fuels	\$6,389.04	\$11,140.05	\$10,916.85	\$7,000.00	\$10,000.00
E 101-42200-300 Professional Svcs	\$90.00	\$1,211.89	\$1,164.78	\$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	\$3,069.31	\$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	\$8,363.91	\$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	\$16,883.28	\$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	\$4,642.50	\$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	\$947.89	\$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	\$19,680.71	\$40,000.00	\$40,000.00
E 101-42200-436 Fire Prevention	\$0.00	\$798.25	\$1,139.08	\$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	\$9,409.00	\$12,000.00	\$15,000.00
E 101-42200-540 Equipment	\$58,630.14	\$22,957.27	\$8,530.74	\$38,000.00	\$65,000.00
E 101-42200-570 Office Equip and Furnishings	\$0.00	\$0.00	\$3,742.75	\$500.00	\$500.00
Dept 42200 Fire Management	\$652,394.62	\$564,553.81	\$345,555.13	\$454,656.00	\$514,013.00
Dept 42400 Building Inspection					
E 101-42400-310 Building Inspection Services	\$256,920.94	\$364,514.74	\$163,152.50	\$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	\$4,858.85	\$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	\$168,011.35	\$160,000.00	\$160,000.00
Dept 43100 Public Works					
E 101-43100-101 Full-Time Ees Regular	\$267,872.28	\$234,010.25	\$178,451.07	\$224,611.00	\$232,650.00
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	\$1,408.76	\$753.00	\$2,562.00
E 101-43100-121 PERA	\$16,936.34	\$17,033.08	\$13,447.98	\$15,977.00	\$16,647.00
E 101-43100-122 FICA	\$14,955.89	\$13,944.91	\$10,195.95	\$13,207.00	\$13,761.00
E 101-43100-123 MEDICARE	\$3,468.74	\$3,291.47	\$2,384.48	\$3,089.00	\$3,218.00
E 101-43100-131 Employer Paid Health and Life	\$43,656.55	\$43,309.59	\$37,530.51	\$38,640.00	\$35,218.00
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	\$14,136.01	\$23,460.00	\$22,039.00
E 101-43100-210 Operating/Office Supplies	\$27,020.60	\$53,259.54	\$31,276.83	\$22,600.00	\$22,600.00
E 101-43100-212 Motor Fuels	\$31,345.73	\$42,325.76	\$49,566.47	\$42,000.00	\$55,000.00
E 101-43100-300 Professional Svcs	\$3,868.40	\$3,957.81	\$3,995.58	\$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	\$1,054.08	\$200.00	\$200.00
E 101-43100-360 Insurance	\$9,406.75	\$10,167.82	\$10,275.82	\$10,303.00	\$10,303.00
E 101-43100-401 Repairs/Maint Buildings	\$455.15	\$100.21	\$283.18	\$0.00	\$0.00
E 101-43100-403 Repairs/Maint Veh & Equipme	\$26,842.10	\$34,675.31	\$20,771.10	\$32,000.00	\$32,000.00
E 101-43100-406 Signs/Striping	\$14,503.25	\$3,433.41	\$4,380.12	\$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	\$18,385.78	\$21,000.00	\$32,000.00
E 101-43100-590 Street Improvements	\$103,240.01	\$103,379.02	\$24,728.22	\$120,000.00	\$120,000.00
Dept 43100 Public Works	\$594,678.92	\$585,248.23	\$422,575.30	\$595,240.00	\$630,598.00
Dept 43105 Watershed					
E 101-43105-103 Part-Time Ees	\$1,800.00	\$1,725.00	\$1,275.00	\$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	\$79.05	\$112.00	\$112.00
E 101-43105-123 MEDICARE	\$26.16	\$25.07	\$18.53	\$26.00	\$26.00
E 101-43105-152 Worker s Comp Ins	\$0.00	\$3.43	\$6.37	\$10.00	\$9.00

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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	\$12,556.49	\$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	\$23,723.00
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	\$2,234.00
E 101-43125-122 FICA	\$1,189.68	\$1,467.37	\$1,008.14	\$2,002.00	\$1,847.00
E 101-43125-123 MEDICARE	\$278.24	\$343.13	\$235.75	\$468.00	\$432.00
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	\$2,152.91	\$3,361.00	\$2,791.00
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	\$57,256.73	\$89,882.00	\$90,711.00
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	\$8,994.20	\$20,000.00	\$20,000.00
Dept 43300 Engineering	\$22,063.18	\$26,239.96	\$9,466.70	\$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	\$29,105.30	\$30,906.00	\$34,426.00
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	\$3,750.00	\$4,500.00	\$4,568.00
E 101-45100-121 PERA	\$1,996.35	\$2,861.31	\$2,182.87	\$2,543.00	\$2,812.00
E 101-45100-122 FICA	\$1,816.55	\$2,468.49	\$1,877.30	\$2,195.00	\$2,418.00
E 101-45100-123 MEDICARE	\$425.00	\$577.49	\$439.17	\$513.00	\$565.00
E 101-45100-131 Employer Paid Health and Life	\$5,494.28	\$7,646.97	\$5,936.42	\$5,036.00	\$5,644.00
E 101-45100-152 Worker s Comp Ins	\$1,411.30	\$1,293.45	\$1,299.76	\$1,975.00	\$2,673.00
E 101-45100-210 Operating/Office Supplies	\$3,547.64	\$8,805.98	\$6,601.70	\$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	\$10,536.19	\$10,564.00	\$10,564.00
E 101-45100-380 Utility Services	\$1,685.05	\$1,550.99	\$1,436.43	\$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	\$1,368.59	\$3,000.00	\$3,000.00
E 101-45100-410 Rentals/Leases	\$3,614.75	\$4,135.00	\$3,344.80	\$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	\$67,903.44	\$75,832.00	\$81,270.00
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	-\$131.01	\$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	\$3,181.00
E 101-49990-700 Transfers	\$219,098.49	\$300,000.00	\$1,223,233.00	\$680,000.00	\$0.00
Dept 49990 Other Expense (GENERAL)	\$229,258.73	\$301,022.31	\$1,223,101.99	\$685,000.00	\$3,181.00
FUND 101 GENERAL FUND	\$3,548,091.96	\$3,418,457.47	\$3,517,781.15	\$3,706,262.00	\$3,254,881.00
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	\$8,033.00
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	\$663.00
E 202-44000-122 FICA	\$666.31	\$95.70	\$0.00	\$1,491.00	\$1,019.00

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E 202-44000-123 MEDICARE	\$155.85	\$22.38	\$0.00	\$349.00	\$238.00
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	\$1,806.72	\$2,488.00	\$1,753.00
E 202-44000-210 Operating/Office Supplies	\$0.00	\$1,540.58	\$296.12	\$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	\$208.93	\$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	\$13,091.86	\$32,263.00	\$40,980.00
FUND 202 RECYCLING	\$60,570.39	\$25,706.61	\$13,091.86	\$32,263.00	\$40,980.00
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
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
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	\$9,212.04	\$0.00	\$0.00
Dept 45200 Park Development	\$1,085.00	\$166.69	\$9,212.04	\$0.00	\$0.00
Dept 49990 Other Expense (GENERAL)					
E 207-49990-700 Transfers	\$0.00	\$0.00	\$90,967.27	\$0.00	\$0.00
Dept 49990 Other Expense (GENERAL)	\$0.00	\$0.00	\$90,967.27	\$0.00	\$0.00
FUND 207 PARK DEVELOPMENT	\$1,085.00	\$166.69	\$100,179.31	\$0.00	\$0.00
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



Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
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	\$7,800.00	\$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	\$102,656.81	\$150,000.00	\$3,000.00
FUND 208 PUBLIC BENEFIT	\$9,400.00	\$4,400.00	\$113,031.23	\$150,000.00	\$3,000.00
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	\$553.64	\$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	\$553.64	\$8,000.00	\$8,000.00
FUND 210 ECONOMIC DEVT	\$6,297.72	\$480.00	\$553.64	\$8,000.00	\$8,000.00
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
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 Srvs	\$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

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
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 Reimbursments	\$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
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 306 2022A GO BONDS					
Dept 47000 Debt Service (GENERAL)					
E 306-47000-601 Debt Srv Bond Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 306-47000-611 Bond Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 306-47000-620 Fiscal Agent s Fees	\$0.00	\$0.00	\$12,690.00	\$0.00	\$0.00
Dept 47000 Debt Service (GENERAL)	\$0.00	\$0.00	\$12,690.00	\$0.00	\$0.00
FUND 306 2022A GO BONDS	\$0.00	\$0.00	\$12,690.00	\$0.00	\$0.00
FUND 402 MSAS CONSTRUCTION FUNDS					
Dept 43100 Public Works					
E 402-43100-303 Engineering Fees	\$61,790.03	\$138.00	\$118,276.33	\$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	\$331,471.74	\$0.00	\$0.00
Dept 43100 Public Works	\$728,763.55	\$138.00	\$449,748.07	\$0.00	\$0.00
FUND 402 MSAS CONSTRUCTION FUNDS	\$728,763.55	\$138.00	\$449,748.07	\$0.00	\$0.00
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	\$60,922.71	\$0.00	\$0.00
E 403-43100-590 Street Improvements	\$384,533.59	\$509,208.48	\$804,342.70	\$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	\$865,265.41	\$600,000.00	\$600,000.00
FUND 403 ROAD IMPROVEMENTS/SEALING	\$555,795.63	\$681,238.26	\$865,265.41	\$600,000.00	\$600,000.00
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	\$140,967.27	\$0.00	\$0.00
Dept 45100 Park and Park Maint	\$34,356.02	\$0.00	\$140,967.27	\$0.00	\$0.00
Dept 49990 Other Expense (GENERAL)					
E 404-49990-700 Transfers	\$0.00	\$0.00	-\$90,967.27	\$0.00	\$0.00
Dept 49990 Other Expense (GENERAL)	\$0.00	\$0.00	-\$90,967.27	\$0.00	\$0.00
FUND 404 TRAIL MAINTENANCE	\$34,356.02	\$0.00	\$50,000.00	\$0.00	\$0.00
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
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
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
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	\$4,036.26	\$7,500.00	\$7,500.00
E 601-49660-438 Refunds and Reimbursments	\$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	\$4,077.76	\$7,988.00	\$7,988.00
FUND 601 STREET LIGHTS	\$6,271.73	\$6,439.18	\$4,077.76	\$7,988.00	\$7,988.00
FUND 611 SEWER - LAKE GEORGE					
Dept 49450 Sewer - Lake George					
E 611-49450-101 Full-Time Ees Regular	\$23,566.91	\$28,304.26	\$19,853.80	\$12,510.00	\$15,554.00
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	\$1,489.10	\$519.00	\$612.00
E 611-49450-122 FICA	\$1,419.95	\$1,694.93	\$1,199.92	\$429.00	\$506.00
E 611-49450-123 MEDICARE	\$332.19	\$396.36	\$280.54	\$100.00	\$118.00
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	\$1,445.63	\$1,997.00	\$1,886.00
E 611-49450-152 Worker s Comp Ins	\$957.21	\$1,029.01	\$731.14	\$1,234.00	\$736.00
E 611-49450-210 Operating/Office Supplies	\$7,028.06	\$10,013.49	\$6,053.10	\$11,500.00	\$11,500.00
E 611-49450-300 Professional Srvs	\$0.00	\$0.00	\$24.13	\$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	\$461.61	\$700.00	\$700.00
E 611-49450-322 Postage	\$594.24	\$615.75	\$357.20	\$100.00	\$100.00
E 611-49450-360 Insurance	\$807.70	\$872.95	\$881.86	\$884.00	\$884.00
E 611-49450-380 Utility Services	\$5,296.22	\$4,907.65	\$3,478.90	\$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	\$5,030.01	\$17,000.00	\$17,000.00
E 611-49450-434 Conferences/Training	\$100.00	\$0.00	\$275.00	\$200.00	\$200.00
E 611-49450-438 Refunds and Reimbursments	\$0.00	\$586.69	\$0.00	\$0.00	\$0.00
E 611-49450-480 Depreciation	\$70,918.78	\$70,919.04	\$53,189.28	\$70,919.00	\$70,919.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
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	\$3,506.58	\$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	\$99,664.13	\$136,105.32	\$140,728.32
FUND 611 SEWER - LAKE GEORGE	\$172,734.85	\$144,285.03	\$99,664.13	\$136,105.32	\$140,728.32
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	\$6,969.00
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	\$541.00
E 612-49460-122 FICA	\$366.17	\$1,019.08	\$3.79	\$343.00	\$447.00
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	\$242.25	\$617.00	\$352.00
E 612-49460-210 Operating/Office Supplies	\$796.25	\$529.25	\$0.00	\$0.00	\$0.00
E 612-49460-300 Professional Srvs	\$0.00	\$0.00	\$72.41	\$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	\$357.20	\$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	\$98,476.92	\$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	\$275.00	\$200.00	\$200.00
E 612-49460-438 Refunds and Reimbursments	\$0.00	\$91.30	\$0.00	\$0.00	\$0.00
E 612-49460-480 Depreciation	\$49,573.74	\$49,574.04	\$37,180.53	\$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	\$137,087.25	\$105,162.00	\$69,723.00
FUND 612 SEWER - THE PONDS	\$214,274.50	\$361,412.63	\$137,087.25	\$105,162.00	\$69,723.00
FUND 621 WATER - LAKE GEORGE					
Dept 49510 Water - Lake George					
E 621-49510-101 Full-Time Ees Regular	\$7,494.11	\$8,985.59	\$7,823.38	\$3,261.00	\$4,588.00
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	\$586.73	\$122.00	\$172.00
E 621-49510-122 FICA	\$452.14	\$541.83	\$468.16	\$101.00	\$142.00
E 621-49510-123 MEDICARE	\$105.81	\$126.67	\$109.54	\$24.00	\$33.00
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	\$722.10	\$526.00	\$568.00
E 621-49510-152 Worker s Comp Ins	\$304.56	\$322.61	\$208.14	\$339.00	\$181.00

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2022 Budget	2023 Budget
E 621-49510-210 Operating/Office Supplies	\$3,988.13	\$5,727.89	\$5,642.35	\$7,000.00	\$7,000.00
E 621-49510-300 Professional Svcs	\$0.00	\$0.00	\$24.14	\$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	\$461.61	\$620.00	\$620.00
E 621-49510-322 Postage	\$698.74	\$677.55	\$384.82	\$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	\$1,512.03	\$1,516.00	\$1,516.00
E 621-49510-380 Utility Services	\$3,955.31	\$3,399.54	\$3,104.85	\$4,200.00	\$4,200.00
E 621-49510-382 Water residential	\$145.88	-\$9.30	\$10.22	\$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	\$21,126.78	\$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	\$42,404.37	\$51,378.00	\$52,689.00
FUND 621 WATER - LAKE GEORGE	\$53,126.83	\$54,328.18	\$42,404.37	\$51,378.00	\$52,689.00
FUND 622 WATER - THE PONDS					
Dept 49520 Water - The Ponds					
E 622-49520-101 Full-Time Ees Regular	\$7,493.92	\$8,685.48	\$6,980.77	\$3,261.00	\$5,098.00
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	\$523.52	\$122.00	\$191.00
E 622-49520-122 FICA	\$452.10	\$524.93	\$419.57	\$101.00	\$158.00
E 622-49520-123 MEDICARE	\$105.46	\$122.74	\$98.16	\$24.00	\$37.00
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	\$569.72	\$526.00	\$631.00
E 622-49520-152 Worker s Comp Ins	\$174.04	\$124.31	\$80.88	\$206.00	\$392.00
E 622-49520-210 Operating/Office Supplies	\$3,253.60	\$577.42	\$1,297.56	\$6,500.00	\$6,500.00
E 622-49520-300 Professional Svcs	\$0.00	\$0.00	\$72.42	\$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	\$384.83	\$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	\$99,844.30	\$115,000.00	\$115,000.00
E 622-49520-407 SW-Monitoring and Maintenanc	\$0.00	\$231.00	\$765.20	\$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 Reimbursments	\$6.25	\$0.00	\$0.00	\$0.00	\$0.00
E 622-49520-480 Depreciation	\$16,892.36	\$16,892.04	\$12,669.03	\$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	\$123,705.96	\$144,532.00	\$146,799.00
FUND 622 WATER - THE PONDS	\$178,112.84	\$178,084.12	\$123,705.96	\$144,532.00	\$146,799.00
FUND 801 DEVELOPMENT ESCROWS					
Dept 42400 Building Inspection					
E 801-42400-430 Miscellaneous	\$3,713.01	\$11,736.94	\$57,036.17	\$0.00	\$0.00
Dept 42400 Building Inspection	\$3,713.01	\$11,736.94	\$57,036.17	\$0.00	\$0.00
FUND 801 DEVELOPMENT ESCROWS	\$3,713.01	\$11,736.94	\$57,036.17	\$0.00	\$0.00
	\$6,124,487.64	\$5,239,081.60	\$5,910,099.94	\$6,367,690.32	\$4,324,788.32