



2023

Annual Budget

For fiscal year ending 12/31/2023

City of Galesburg
55 West Tompkins Street
Galesburg, IL 61401

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City of Galesburg, Illinois Annual Budget January 1, 2023 to December 31, 2023



Mission Statement

The Mission of the City of Galesburg is to provide inclusive, community-focused services to its diverse residents, visitors, and businesses so they can be a part of a safe, healthy, and thriving community.

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Officers and Officials

Elected

Mayor, City Council, and City Clerk	Name
Mayor	Peter Schwartzman
Council Member Ward 1	Bradley Hix
Council Member Ward 2	Wayne Dennis
Council Member Ward 3	Kevin Wallace
Council Member Ward 4	Dwight White
Council Member Ward 5	Jaclyn Smith-Esters
Council Member Ward 6	Sarah Davis
Council Member Ward 7	Larry Cox
City Clerk	Kelli Bennewitz

Appointed

Title	Name
City Manager	Gerald Smith, Sr.
Director of Administrative Services and City Attorney	Vacant
Director of Public Works	Wayne Carl
Director of Finance & Information Systems	Gloria Osborn
Director of Community Development	Steve Gugliotta
Director of Parks & Recreations	Elizabeth Varner
Police Chief	Russ Idle
Fire Chief	Randy Hovind

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Fund Structure and Description of Funds

This section describes seven topics:

- **Major/Minor Funds** – description of the major and minor budgeted funds
- **Fund Structure** – description of the various types of funds the City employs
- **Budgeted Funds** – description of the funds within the City budget
- **Basis of Budgeting** – description of funds using modified accrual vs. accrual basis
- **Account Structure** – description of departments, accounts, and object codes
- **Budget Policy** – description of departments, accounts, and object codes
- **Comparison of Budget Documents to Financial Statements** – description of the differences between budget documents and audited financial statements

Major & Minor Funds

With the exclusion of the Grant Fund, the following major funds are budgeted:

Governmental Funds

General Fund

Park and Recreation Fund

Proprietary Fund

Water Fund

All other budgeted funds are non-major funds. All budgeted funds are included in the City's Comprehensive Annual Financial Report. A description of the City's funds follows.

Fund Structure

A fund is a separate fiscal entity with revenues and expenses, which are segregated for the purpose of conducting a specific purpose of activity. Fund accounting demonstrates legal compliance and aids in the financial management by segregating transactions related to certain government functions or activities. The City's budget is divided into several different funds. Each fund is considered a separate accounting entity. The budgeted fund types follow below.

General Fund

The General Fund, also called a Governmental Fund, is used to account for all activities not accounted for in other funds. This fund is considered the operating fund of the City and accounts

for a significant portion of the activities and programs. The General Fund budget includes the following departments and divisions.

Department: Administration

City Council (105)

The City Council sets City policy to provide overall direction of the City through a process involving input from constituents and collaborative discussions at meetings. The City Council sets guidelines for the City administration to use in the operation of the City. The City Council is composed of the Mayor and seven council members. Its purpose is to serve the community in a manner to ensure equal representation of all residents while meeting the needs of the community as a whole. In meeting their mission to set policy, the City Council develops a strategic plan that covers short, medium, and long-range goals. The City Council is responsible for adopting the annual budget and approving the annual tax levy.

City Manager (110)

The City Manager professionally administers and coordinates activities of the City's departments according to policy guidelines established by the City Council and communicate results back to the City Council and citizens. The City Manager implements policies at the direction of City Council.

City Clerk (115)

The City Clerk fulfills the statutory duties of the office and the municipal code. The Clerk's office will respond to requests for information, assist customers, both internal and external, and focus on improving the City services for the citizens. The City Clerk is responsible for keeping the official records and attending all meetings of the corporate authorities. The City Clerk serves as the Freedom of Information Officer, Illinois Municipal Retirement Authorized Agent, Ethics Officer, Secretary of the Fire Pension Fund and Township Clerk. The Clerk's office maintains all papers belonging to the City and the City seal, issues licenses and permits, maintains the municipal code, and administers oaths.

Human Resources/Benefits (120)

The Human Resources/Benefits division provides human resource and benefits functions for all City departments, including applicant recruitment and selection, employee evaluation and training, compensation analysis and adjustments, benefit selection and administration, labor relations, grievance processing and collective bargaining administration.

Legal (145)

The Legal division provides legal advice to the City administration on legal matters, questions involving the City's interest and legal representation for the municipal corporation. The division researches, reviews and drafts ordinances, resolutions, annexations, and legal memoranda. The

division files complaints for demolitions, process foreclosures proceedings, oversee real estate transactions, prosecute all City ordinance violations and review and draft contract documents.

Contracts & Subsidies (160)

The Contracts & Subsidies division allows a collaborative effort with other governmental and quasi-governmental organizations in areas of benefit to the public in providing and supporting various services that include economic development, city planning, supporting, and promoting youth and community activities, tourism, and animal control.

Department: Finance

Finance (205)

The Finance division professionally administers and reports all financial transactions of the City of Galesburg in accordance with Generally Accepted Accounting Principles (GAAP), Government Accounting and Auditing Standards (GAAS), federal and state laws and regulations and City ordinances and policies and to ensure the safety of the City's funds. The Finance division is responsible for financial reporting, budgeting, general accounting operations, accounts receivable, accounts payable, payroll, utility billing, customer collections and service, grant administration, fixed assets, purchasing, debt management, investment of City's funds, banking, and the administration of the internal control structure. The division is also responsible for the coordination and management of the annual financial statement audit and all compliance audits. The Director of Finance and Information Systems also performs the Treasurer duties and services as prescribed by State Statutes and City of Galesburg ordinances. The Treasurer is the custodian of the City's monies.

Management Information Systems (MIS) (207)

The Management Information Systems division supports all City of Galesburg departments' and divisions' technological needs and also provides internal users and residents with the latest technology and services available within the boundaries of the budget. The MIS division is responsible for managing the City's information system, which includes but is not limited to network security, file storage, virus protection, Internet and Intranet services, E-mail services, remote access services, Laserfiche services, Springbrook hardware support, citywide database services and the cabling infrastructure of the system. Also managed by this division is the Computer Replacement Program. The Information Supervisor acts as a liaison between departments, divisions and the Township and their vendor's technical service and support.

Department: Community Development

Planning (305)

The Planning division conducts a comprehensive, effective, and expeditious approach to community development and redevelopment thus providing orderly and well-planned growth within the community. The division is responsible for the planning and zoning services of the

City. In addition, this division administers the City's historic preservation activities, as well as the City's Enterprise Zone and Tax Increment Financing Programs. The Planning Division also administers the refuse contract and provides support services to the Plan Commission, Public Transportation Advisory Commission, and the Landmark Commission.

Inspections (306)

The Inspection division implements an effective, comprehensive, consistent, and essential inspection services program that protects the general health, safety, and welfare of the citizens of Galesburg and the community as a whole. This is accomplished through the administration of citywide rental and construction inspections programs. The division performs administration of an existing housing program and serves to preserve and enhance the livability of Galesburg neighborhoods through the enforcement of nuisance, housing, and property maintenance codes, while working with property owners to resolve code enforcement issues. Support is provided to the Board of Zoning Appeals and the Overall Code Review Commission.

Department: Public Works

Engineering (410)

The Engineering division provides citizens and staff with effective engineering and geographic information solutions in a prompt and meaningful manner by adept applications of professional expertise. The division provides for the design and orderly construction that transforms community vision into useful public works facilities. The division provides direct supervision on all construction of public works facilities and provides mapping services and spatial analysis support to all City departments and divisions as well as to the public.

Fleet Services (445)

The Fleet Services division efficiently maintains on-road and off-road equipment in a timely manner. Fleet Services is a support operation that provides technical support and a high standard maintenance program for all departments and divisions within the City. Costs are recovered from enterprise funds and customers outside of the City fleet. Governmental fund budgets pay for parts and materials while Fleet Services provides the labor for these services.

Street & Bridge Maintenance (450)

The Street & Bridge Maintenance division provides a safe and clean environment by maintaining all existing street and sidewalk surfaces, traffic signals, traffic signs and markings, storm sewer systems, and electrical systems in all city facilities. The division maintains all bridges, terraces, right-of-ways, streets, alleys, and sidewalks within the city limits. The division patches, replaces, resurfaces, and sweeps the many miles of city streets, removes snow and ice from streets and maintains and adds new inlets as needed to existing storm drain systems.

Department: Police

Fire and Police Commission (505)

The Fire and Police Commission seeks qualified personnel for fire and police services within the guidelines established in Chapter 65 Illinois Compiled Statutes 5/10-2.1-1 and Galesburg Fire and Police Commission Rules and Regulations. The commission consists of one chairperson and two commission members appointed by the Mayor for three-year terms.

Police (510)

The Police division remains committed to the proactive and professional delivery of law enforcement services designed to enhance the quality of life for the Galesburg community while providing traditional and essential public safety services. The division is responsible for the protection of life and property through the authority granted in the City's ordinances and related state statutes.

School Crossing Guards (525)

The School Crossing Guards division safely and effectively operate school crossing guard positions throughout the Galesburg community. The program operates under the administrative control of the Galesburg Police Department with a 50/50 shared financial agreement with School District #205. The program operates approximately 175 days concurrently with the District's calendar and utilizes the services of guards and a guard supervisor.

Communications & Records (550)

The Communications & Records division operates electronic radio and data communications systems for a multi-agency public safety network. The division has managed the operation of the multi-agency public safety communications system since 1976. The division operates within the operations and budgetary guidelines established at that time, sharing the funding responsibilities of actual operating expenses based on city/county population census with Knox County. In 1995, the communications responsibilities were expanded with the implementation of countywide enhanced emergency telephone system (E-911), which permitted additional access to emergency requests for fire, police, and emergency medical services as well as initial notification and communication services for those agencies.

Department: Fire

Fire (605)

The Fire division utilizes a professional and businesslike approach in protecting citizens, their property, and the environment. The division delivers the highest level of emergency services rapidly and in a humanitarian way, while operating within the policy guidelines set by City Council. The primary purpose of the division is to deliver the services necessary to minimize the loss of life and property threatened by all hazards including fire, medical rescue emergencies,

hazardous material incidents and disaster situations in the community. Providing protection to minimize loss includes emergency response, fire prevention efforts and continuous employee development.

Emergency Services (630)

The Emergency Services division provides preparedness planning, mitigation, response, and recovery services to disasters occurring in the city. Emergency Services maintains an emergency operation plan and conducts drills in preparation of significant events. The division seeks state and federal resources to assist local government's emergency response efforts.

Special Revenue Funds

Special Revenue Funds, also governmental funds, are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or capital projects) that are restricted to expenditures for specified purposes. The budget document includes the following Special Revenue Funds.

Motor Fuel Tax (11)

The Motor Fuel Tax Fund accounts for the revenue and expenditures related to projects financed by the state gasoline tax collected and distributed by the State of Illinois to local governments for the maintenance and construction of streets.

Grants (13)

The Grant Fund accounts for various grants received from both the state and federal governments for intergovernmental projects.

City Gas Tax (14)

The City Gas Tax Fund accounts for the four and one-half cent per gallon local gasoline tax which finances improvements made to local roads and streets.

Department of Justice (DOJ) Forfeiture (15)

The DOJ Forfeiture Fund was established to deposit and record drug related forfeited funds which can be utilized for a wide variety of purposes to support the work of law enforcement in the enforcement of narcotic and weapons laws. The funds may be used to purchase patrol equipment, uniforms, training, or surveillance equipment. The funds come from federal narcotics cases when cash or real property is seized and forfeited. Funds are only restricted to the extent the purpose is related to the enforcement of illegal drug laws.

Special Enforcement (16)

The Special Enforcement Fund was established within the guidelines of the Illinois Drug Asset Forfeiture Act and the Illinois Pull Tab and Jar Games Act as the appropriate account in which to

deposit funds and/or property seized as a result of the investigation of illegal drug activities and other appropriate offenses to be used exclusively for drug and/or law enforcement activities. Legally forfeited property must be forwarded to the Illinois State Police for disbursement: 65% for the seizing agency, 10% for the Illinois State Police, 12.5% for the State's Attorney's Office and 12.5% for the Illinois Appellate Prosecutor's Office. The funds seized are utilized in much the same manner as the grant and/or revenue sharing funds with the stipulation that they will not supplant budget allocations for annual reoccurring operational costs.

911 Communications (17)

The 911 Communications Fund uses revenue collected by the County 911 surcharge and paid to the City to assist in the operation of the 911 dispatch center. Monies are used to fund personnel, contractual commodities and equipment associated with 911 dispatch services.

Storm Water Utility (18)

The Storm Water Utility Fund provides a dedicated source of revenue for maintenance of the existing storm water system as well as providing funding for construction of new storm water facilities as required in order to reduce flooding. One third of the utility tax revenue is deposited into this fund each year.

Park and Recreation (19)

The Park and Recreation Fund provides the public a safe, clean, aesthetically pleasing, efficient and economical park, public facilities and recreation system and identifies and meets the infrastructure and capital improvement needs of the park and recreation system.

❖ Park and Recreation Administration (1905)

The Park and Recreation Administration division administers, maintains, organizes, and supervises quality park and recreation facilities, sites, and programs to meet the needs of the community.

❖ City Hall Building & Grounds (1910)

The City Hall Building & Grounds division provides an aesthetically pleasing functional building for the operation of City business. The division is responsible for the operation and maintenance of the City Hall facility.

❖ Public Safety Building & Grounds (1911)

The Public Safety Building & Grounds division provides an aesthetically pleasing functional building for the operation of City business. The division is responsible for the operation and maintenance of the Public Safety Building facility.

❖ Park Operation & Maintenance (1915)

The Parks Operation & Maintenance division's widespread responsibilities include maintaining all City parks, their buildings, pools, restrooms, grounds, and waterways in an effective manner that promotes quality of life and meets the needs of residents of our community. The Park division's responsibilities also include assisting with snow removal, the removal of all dangerous trees and maintenance of wooded areas.

❖ **Golf Course (1920)**

The Golf Course division is responsible for the 18- hole, 6,000-yard Bunker Links Golf Course facility. Maintenance responsibilities for the golf course include mowing the greens, tees, fairways, driving range and rough, irrigation, integrated pest management, parking lot and cart path repairs. The division also maintains the clubhouse and other associated golf course buildings.

❖ **Allison Campground (1925)**

The Allison Campground provides the public a safe, clean, pleasing, efficient and economical campground. The campground budget provides for the maintenance of the grounds, restrooms and water and electrical supply systems. The grounds include formal campsites, additional tent camping areas, a nature trail to the Lakeside pool area and a boat dock area for campers to enjoy Lake Storey.

❖ **Lake Storey Beach (1930)**

The Lake Storey Beach fund provides a recreation beach site for the enjoyment of Lake Storey Park patrons.

❖ **Lake Storey Pavilion (1935)**

The Lake Storey Pavilion is professionally maintained, operated, and provides professional staff to host special events and rentals to families and citizens of Galesburg. The Lake Storey Pavilion offers a renovated 1940's facility with all the modern conveniences for hosting weddings, receptions, class reunions, business meetings, family gatherings and special events.

❖ **Recreation Program (1940)**

The Recreation Program division administers the development and delivery of general recreation programs to a wide range of individuals and age groups. The division cooperates with various groups, associations, government entities and many businesses and civic organizations.

❖ **Lakeside Recreation Facility (1945)**

The Lakeside Recreation Facility provides recreation and leisure services through the multi-purpose facility. It is used to provide a safe facility for sports enthusiasts of all ages for activities such as basketball, volleyball, tennis leagues and tennis lessons.

❖ **Lakeside Water Park (1950)**

The Lakeside Water Park division efficiently and effectively maintains the capital structure of the Lakeside aquatics facility. The park provides for an interactive water environment for all ages and families to enjoy.

❖ **Hawthorne Pool (1955)**

The Hawthorne pool is operated and managed as the only public indoors municipal swimming pool for Galesburg and the surrounding area. The municipal pool provides recreation and leisure services through aquatic activities and lessons.

❖ **Hawthorne Gymnasium (1960)**

The Hawthorne gymnasium is used for recreation programs and services such as rentals, adult volleyball, and youth basketball. It is a public gymnasium available for citizens to reserve on a first come first serve basis.

❖ **Maintenance of Linwood Cemetery (1965)**

The Linwood Cemetery maintains and provides an aesthetically pleasing cemetery for the community and families. The cemetery division maintains the roads and grounds of Linwood and East Linwood Cemetery, which includes lawn care, leveling of stones, snow removal, opening and closing of graves for funerals and landscaping.

❖ **Forestry (1975)**

The Forestry division protects and manages the urban forest and related resources of the city and ensures for future generations the greatest economic and social benefits that can only be provided through a forest ecological system. The division provides professional care of all City trees and operates a drop off facility for the collection of oversize yard waste.

❖ **Community Center (1980)**

When a community center site is identified and approved by Council, the site will provide an affordable and convenient meeting place for the community.

Airport (20)

The Airport Fund provides a safe environment for persons involved in airport usage and operations and maintains Federal Aviation Administration (FAA) safety standards. The airport provides two runways, associated taxiways and hanger rental. Maintenance of the airport

includes ground care, snow removal, set up for special events, building/hanger repairs, and pavement repairs.

Foreign Fire Insurance (21)

The Foreign Fire Insurance Fund is established per local ordinance and required by state statute to collect and administer an established state tax on fire insurance premiums. Members of the Fire department elect the Foreign Fire Insurance board. The funds are used to provide safety to the citizens and members of the fire department.

Property Redevelopment (23)

The Property Redevelopment Fund accounts for funds from the sale of surplus City-owned properties to be held to provide a source of revenue for property redevelopment efforts as approved by the City Council.

Economic Development (24)

The Economic Development Fund provides a dedicated source of revenue for supporting local economic development activity that assists with job retention and/or job creation. The Economic Development Fund was created as part of the Business Park project (refer to Business Park Agreement for all requirements). The Council approved a ¼% sales tax, which is deposited into this fund. These monies are utilized to fund the debt service payments for the Logistics Park until the bonds are paid in full as well as project expenses should a specific economic development need arise, and the City Council authorizes the expenditure.

Community Development Block Repayment Grant (25)

The Community Development Block Repayment Grant Fund is a source of loan funds for businesses that retain and create jobs. Loans for business start-up and expansion are available for a variety of uses including working capital. The original funds are from the repayment of loan funds from Protexall and Gross Galesburg loans under the CDBG program.

UDAG Repayment (26)

The UDAG Repayment Fund was established to provide essential funding for various economic development and community development projects. Funds from this account are provided as incentives in economic development projects to affect the creation and/or retention of jobs in the community or are utilized to cover the costs of other community development activities which improve the quality of life within the community. The revenue source to create this fund was the loan repayments that were made to the City by the Burlington Northern Railroad under an Urban Development Action Grant (UDAG). The City had received the UDAG funds as a grant from the U. S. Department of Housing and Urban Development to assist the railroad with their switchyard expansion project. The railroad borrowed these funds to help finance the construction of County Highway 10 (Thirlwell Road) Bridge which was needed to allow for the expansion of the switchyard.

Public Transportation Services (30)

The Public Transportation Services Fund is utilized to provide transportation services for both disabled persons and the general public.

❖ Handivan (320)

The Handivan division provides safe, efficient, essential, and accessible curbside transportation to disabled persons who, because of physical or mental impairment are mobility impaired and therefore, unable to use regular modes of public or private transportation. This program is funded through state and federal funds, client fares and taxes.

❖ Bus Subsidy (370)

The Bus Subsidy division manages a fixed route bus system to support the civic well-being of the community by providing an efficient, reliable, and responsive mobility option. The City obtains state and federal operating assistance grants to cover a substantial portion of the yearly operating deficit.

Public Transportation Projects (32)

The Public Transportation Projects Fund was established to account for funds received and utilized for public transportation capital projects.

Debt Service Funds

A Debt Service Fund accounts for the payment of long-term debt. This fund type is also a governmental fund. The City of Galesburg may issue general obligation (GO) bonds at any time. As a home rule municipality there is no legal debt limit. GO bonds are backed by the full faith and credit of the City of Galesburg. The full faith and credit guarantee exist because property taxes are automatically levied to cover the GO debt unless City Council abates them through a formal legislative process.

The City Council has chosen to abate the debt service on the existing debt for several years. During the time of abatement, state income tax, interest income, designated revenue sources or fund balance, was used to pay the debt service. During fiscal year end December 31, 2023, the City plans to abate property taxes and use designated revenue sources to repay the debt service due in 2023. The City budgets for five Debt Service Funds.

2016 GO Bond Debt Service (43)

The 2016 GO Bond Debt Service Fund accounts for debt service payments on the General Obligation Bonds, Series 2016, which was issued bearing the interest rate at 3.0% to 3.5%. The

proceeds from the sale of bonds totaled \$9,600,000. The 2016 series was utilized to finance various capital projects. Monies from the Council approved utility tax will be used to cover the payments. The debt schedule for the Series 2016 is as follows:

Year	Principal	Interest	Total
2023	425,000	217,462	642,462
2024	440,000	204,712	644,712
2025	460,000	191,513	651,513
2026	475,000	177,713	652,713
2027	490,000	163,463	653,463
2028	510,000	148,763	658,763
2029	530,000	133,463	663,463
2030	550,000	117,563	667,563
2031	570,000	101,063	671,063
2032	595,000	83,963	678,963
2033	620,000	65,369	685,369
2034	645,000	45,219	690,219
2035	670,000	23,450	693,450
	\$6,980,000	\$1,673,716	\$8,653,716

2011C Business (Logistics) Park Bond (46)

The 2011C Business Park Bond Fund accounts for debt service payments on the Taxable General Obligation Refunding Bond Series 2011C which was issued bearing the interest rate at 3.0% to 4.6%. The proceeds from the sale of bonds totaled \$2,915,000. The 2011C series refund the taxable bond issuance of \$4,000,000 General Obligation Bonds Series 2003 bearing interest at 4.7% to 5.4%. Monies from the Economic Development Fund will be transferred into this fund to cover the payments as well as the initial \$500,000 contribution from GREDA and rent monies earned on the business park land. The debt schedule for the Series 2011C is as follows:

Year	Principal	Interest	Total
2023	310,000	14,260	324,260
	\$310,000	\$14,260	\$324,260

2013A Seminary Street Business District Park Bond (47)

The 2013A Seminary Street Business District Park Bond Fund accounts for debt service payments on the General Obligation Bonds, Series 2013A, which was issued bearing the interest rate at 3.0% to 4.3%. The proceeds from the sale of bonds totaled \$1,390,000. The 2013A series was utilized to finance public infrastructure for the business district. Monies from the Council approved one-cent business district sales tax will be used to assist in covering the payments. The debt schedule for the Series 2013A is as follows:

Year	Principal	Interest	Total
2023	75,000	40,680	115,680
2024	80,000	37,680	117,680
2025	85,000	34,480	119,480
2026	90,000	31,080	121,080
2027	95,000	27,480	122,480
2028	100,000	23,680	123,680
2029	105,000	19,680	124,680
2030	115,000	15,480	130,480
2031	120,000	10,535	130,535
2032	125,000	5,375	130,375
	\$990,000	\$246,150	\$1,236,150

Capital Project Funds

A Capital Project Fund is a governmental fund used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary and Trust Funds). The budget document includes budgets for following Capital Project Funds:

TIF III (48)

The TIF III Fund was established to properly track the TIF III projects and provide for the redevelopment of the property which once housed the former Regency Hotel site. Currently, the Villas at Carl Sandburg, a student housing complex for students at Carl Sandburg College, is available to provide close proximity to the community college. TIF III will expire in 2022 with final increments to be received in 2023.

TIF IV (49)

The TIF IV Fund provides for proper tracking of revenues and expenditures for the TIF IV Tax Increment Financing (TIF) District. This TIF district includes a great majority of the central business district as well as East Main Street from the downtown to Chestnut Street. Monies generated from property tax increment in the district will be utilized to prepare redevelopment strategies for TIF IV and to fund various improvements/activities/incentives within the TIF IV area. A portion of the TIF IV that is adjacent to TIF II expired in 2021 with final increments to be received in 2022 and the remaining TIF IV area will expire in 2031 with final increments to be received in 2032.

TIF V (50)

The TIF V Fund was established to properly track the TIF V projects and provide for the redevelopment of this area. TIF V is a small area located east of Interstate 74 along East Main Street. The fund is used for financing various improvements/activities in the TIF V area. TIF V will expire in 2031 with final increments to be received in 2032.

Player Fields (51)

The Player Fields Fund provides a designated funding mechanism for City-owned softball field improvements. Revenues from the softball players' fees that are collected each year from the various recreation division softball programs are deposited in this fund. Once sufficient monies have accumulated in this fund, capital improvements to the softball fields are funded.

Building Repair & Maintenance (53)

The Building Repair & Maintenance Fund was established to plan and prepare for future capital improvements to City owned buildings. On an annual basis, the assets owned by the fund are reviewed. Estimated replacement costs and useful lives are re-evaluated yearly and modified where necessary and cash needs analyses are updated to maximize yields on invested funds.

Capital Planning (54)

The Capital Planning Fund was established to plan and prepare for future capital improvements to City owned buildings. The Planning fund is for the purpose of achieving high-impact, quality of life or economic development pursuits that will further stabilize the City's revenue sources. The Planning Fund provides the City Council with opportunity and funds to direct the City administration to pursuit short and long-term projects that will enhance the community in a variety of ways.

Computer Replacement (57)

The Computer Replacement Fund was established to plan and provide the means for the replacement of all city computer hardware and software. Operating divisions contribute a set amount monthly. An annual review of the program is completed each budget season; estimated replacement costs and useful lives are modified where necessary. Cash needs analyses are updated to maximize the yield on investments.

Vehicle Replacement (58)

The Vehicle Replacement Fund was established to plan and provide the means for the replacement of city owned vehicles and major equipment. Operating divisions contribute a set amount monthly. Each budget season an annual review of the fund is completed. Modifications to the replacement costs and estimated useful lives are made where necessary. Cash needs analyses are updated to maximize the yield on investments.

Utility Tax Capital Projects (59)

The Utility Tax Capital Projects Fund was established to provide the means for various capital improvement and infrastructure projects which will be funded through the established utility tax revenue approved by City Council in 2015 with collection beginning January 1, 2016.

Seminary Street Business District (60)

The Seminary Street Business District Fund was initially established to receive the proceeds for the General Obligation Series 2013A bonds for the approved business district. The issuance of bonds took place in fiscal year 2013. The fund currently collects taxes such as the business district tax which aids in the payment of the GO Series 2013A bond payments.

Enterprise Funds

Enterprise Funds are Proprietary Funds that are used to account for the financing of self-supporting activities and programs of governmental units that render services on a user charge basis to the general public. Because user charges are used to support the services it is possible to show whether they are operating at a profit or loss similar to the private sector for-profit entities. The City has budgets for two Enterprise Funds.

Water (61)

The Water Fund was established to provide customers with water of the highest quality and at the lowest rate possible, while continuing to meet all consumption demands and fire protection needs. The Water Department is responsible for operating and maintaining water-treatment pumping stations and miles of water main in the distribution system with hydrants, valves, and service connections. Services include water main and service line repairs and replacements, service line taps, underground utility locating, meter installations, and meter reading.

General obligation bonds were sold in December 2007 to build a water treatment plant in Oquawka, IL in addition to improving water infrastructure such as replacing a 3.3-mile piece of the water pipeline from Oquawka to Galesburg. The general obligation bonds, Series 2007, accounted for the payment of the debt service on \$10,000,000 with the interest rate of 4.0% to 4.25%. In 2015, City Council approved the refunding of the Series 2007 and issued the Series 2015 General Obligation Bonds in the amount of \$8,290,000 which bears the interest rate of 3.0% to 3.25%. Principal and interest payments are due in December and interest only due June of each year through 2032. The annual debt service requirements of the bonds, which will be paid for by the sale of water revenue, are as follows:

Year	Principal	Interest	Total
2023	460,000	163,012	623,012
2024	475,000	149,212	624,212
2025	490,000	134,962	624,962
2026	505,000	120,262	625,262
2027	520,000	105,112	625,112
2028	540,000	89,512	629,512
2029	550,000	73,312	623,312
2030	570,000	56,812	626,812

Year	Principal	Interest	Total
2031	590,000	39,000	629,000
2032	610,000	19,825	629,825
	\$5,310,000	\$951,021	\$6,261,021

Water fund revenue bonds totaling \$10 million was sold in October 2008. The funds were used to complete the construction of the water treatment plant in Oquawka plus fund additional water projects. The re-payment of these bonds was solely from user fees and revenues deposited directly into the Water Fund. In 2017, the City Council approved the refunding of the 2008 revenue bonds with a general obligation bond issuance of \$9.6 million. The bonds bear the interest rate of 2% to 5%. The annual debt service requirements of the bonds will be paid for by the sale of water revenue. The following provides the debt schedule for the 2017 refunding bond issuance:

Year	Principal	Interest	Total
2023	470,000	244,281	714,281
2024	485,000	225,481	710,481
2025	500,000	213,356	713,356
2026	515,000	199,606	714,606
2027	535,000	179,006	714,006
2028	555,000	157,607	712,607
2029	580,000	135,407	715,407
2030	610,000	106,407	716,407
2031	625,000	87,344	712,344
2032	645,000	66,250	711,250
2033	680,000	34,000	714,000
	\$ 6,200,000	\$ 1,648,745	\$ 7,848,745

The following water rates are approved for the fiscal year 2023:

Customer	Rate Calculation	Rate per Unit (100 cubic ft)
Inside city limits	Inside rate	\$2.6800
Pipeline	110% of inside rate	\$2.9480
Outside city limits	200% of inside rate	\$5.3600
Non-profit outside city limits	68% of inside rate	\$1.8224

The approved monthly facility fee for a meter less than 1" in size for the inside city limits customers increases 3.5% from \$16.47 to \$17.04. The pipeline customers will be charged at 100% of the inside city limit rate while the customers outside of city limits will be charged 200% of the inside city limit rate.

The approved 2023 monthly facility fees for the specific meter sizes are listed below.

Customer	< 1"	1" < 2"	2" < 4"	4" < 6"	6" >
Inside city limits	\$17.04	\$35.40	\$70.81	\$177.13	\$442.85
Pipeline	17.04	35.40	70.81	177.13	442.85
Outside city limits	34.08	70.80	141.62	354.26	885.70
Non-profit outside city limits	34.08	70.80	141.62	354.26	885.70

The following table provides the minimum bill amount per each fiscal year.

Service	2019	2020	2021	2022	2023
Water	\$15.30	\$15.91	\$15.91	\$16.47	\$17.04
Sewer	2.00	4.00	5.00	7.50	7.50
Refuse	20.20	21.00	21.85	22.65	24.29
Total	\$37.50	\$40.91	\$42.76	\$46.62	\$48.83

**FY 2023 assumes same sewer rate as 2022 which is considered and approved by the Galesburg Sanitary District board.*

The following table provides the past rates per unit (748 gallons) for a 1" meter inside corporate limits customer.

Service	2018	2019	2020	2021	2022
Water Usage Rate	\$2.310	\$2.400	\$2.50	\$2.50	\$2.59
Sewer Usage Rate	\$1.9822	\$2.2440	\$2.992	\$3.740	4.114
% of Sewer Rate to Water Rate	86%	93%	120%	150%	159%

Refuse (67)

The Refuse Fund was established to develop, administer, and coordinate a comprehensive refuse, yard waste and curbside recycling program. The approved refuse rate for 2023 will increase to \$24.29 per month as compared to the 2022 refuse rate of \$22.65 per month.

Internal Service Funds

Internal Service Funds are Proprietary Funds that are used to account for the financing of goods and services provided by one City department to other City departments or governmental units on a cost reimbursement basis. The budget includes the following Internal Service Fund:

Risk Management (78)

The Risk Management Fund provides essential and effective protection against catastrophic losses. The fund maintains the City's risk relating to the areas of workers' compensations, liability,

auto and property insurances and records the liability and payment to the third-party provider of health insurance benefits for City employees. Departments and divisions pay monthly insurance fees to cover the costs associated with a risk management program.

Trust and Permanent Funds

Trust and agency funds are used to account for assets held by the City in a trustee capacity. The City has the following funds in this category.

OPEB Trust (85)

The OPEB Trust Fund accounts for the accumulation of resources needed to pay other postemployment benefits (OPEB). Resources are contributions from the City at rates determined by a bi-annual actuarial study.

Linwood Cemetery (88)

The Linwood Cemetery Fund accounts for the transactions pertaining to the trust agreement between the City and the local bank holding the assets. The fund is utilized to assist with the annual and perpetual care of lots. The interest earned on the investments of the trust fund is transferred to the Park and Recreation Fund to partially offset the expense of operating Linwood Cemetery. The Farmers and Mechanics Bank acts as the trustee. Transfers to other funds represent the amount that is expected to be available for the transfer to the Park and Recreation Fund. These funds represent estimated earnings on the principal (corpus) in the trust account.

East Linwood Cemetery (89)

The East Linwood Cemetery Trust Fund accounts for the transactions pertaining to the trust agreement between the City and the local bank managing the assets. The fund is utilized to assist with the annual and perpetual care of lots. The interest earned on the investment of the trust funds assets is transferred to the Park and Recreation Fund to partially offset the expense of operating East Linwood Cemetery. The Farmers and Mechanics Bank is the trustee. Transfers to other funds represent the amount that is expected to be available for the transfer to the Park and Recreation Fund. These funds represent estimated earnings on the principal (corpus) in the trust account.

Component Unit

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. Component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The following is a component unit for the City of Galesburg.

Public Library (900)

The Public Library serves the community as a general center of information and provides opportunity and encouragement for people to use its services and materials to meet their educational, personal, professional, recreational, and cultural needs. The Library is administered by a board composed of members appointed by the Mayor with the approval of the City Council. Upon request from the Library Board, the Council levies taxes which are forwarded to the Library. The City maintains the financial records for the Library. The Public Library has designated budgets to the following library divisions:

- Library Working Cash (905)
- Library Computer Replacement (910)
- Library Long Term Capital (915)
- Library Capital Improvement/Development (918)

Basis for Budgeting

All funds of the City are budgeted for on a fiscal year basis using modified and full accrual accounting where appropriate. Individual funds are accounted for as required by Generally Accepted Accounting Principles (GAAP). The City implemented Governmental Accounting Standards Board (GASB) statement number 34 in fiscal year 2003. This statement requires two different financial statement presentations for governmental funds. For the governmental fund types, the accrual basis of accounting is used in the entity-wide financial statements, and the modified accrual basis is used in the fund financial statements. The City's governmental funds are budgeted using the modified accrual basis off account, as reported in the City's fund financial statements. Under the modified accrual system, revenues are recognized when measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recognized when the related fund liability is incurred.

The proprietary and pension trust funds are budgeted using the accrual basis of accounting. With this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Account Structure

The City budgets on a line-by-line basis by type, object, department, and fund. There are five major areas within the General Fund: Administration, Finance, Community Development, Public Works, and Public Safety (Police & Fire). Within each area are several divisions. The first number of the last 5 numbers in each account identifies the type of account such as Personnel Services, Contractual Services, Commodities, Capital Outlay and Other Charges.

Budget Policy

- ❖ The City administration and City Council are proactive in managing the finances of the City of Galesburg. The City uses the Municipal Budget System to focus on the entire budget process and planning. The requirements for this type of system are outlined in the Illinois Compiled Statutes (65 ILCS 5/8-2-9.1 through 5/8-2-9.10). The Statutes require the appointment of a Budget Officer and the compilation of a budget document that is in conformity with good fiscal management practices and in substantial conformity to a chart of accounts. The budget must be approved by the City Council before the beginning of the fiscal year to which it applies. The budget must be available for public inspection at least ten days prior to the final action on the budget. In addition, a public hearing must be held after the budget has been made available for public inspection but before final approval.
- ❖ Budget Management – Each department head is responsible for managing their approved departmental budget. The department heads are responsible for all divisions within their area. The Finance department assists all departments and divisions in managing their budgets.
- ❖ Budget Adjustments – Budgets are managed in total by division or, if applicable, by fund but adjustments may be done during the fiscal year when needed to ensure expenditures are in compliance with approved expenditures. These adjustments are approved by City Council as part of the Municipal Budget System.
- ❖ Home Rule Authority – The City of Galesburg is a home rule community. Because of this status the City of Galesburg has no legal debt limit nor is it required to seek referendum approval for the issuance of general obligation debt. Similarly, the City, as a home rule community, is not subject to property tax caps imposed by the State Legislature.
- ❖ Investment Policy – The City Council reviews and approves the investment policy on an annual basis. The policy complies with the restrictions imposed by the State Legislature. In addition, further restrictions such as investment type, maturity dates and yield requirements are included in the policy. The City's intent is to hold its investments until their maturity date. All monies are invested according to safety, liquidity and yield with an emphasis placed on safety and liquidity.
- ❖ Fund Balance – The City has approved, through its financial policies, the establishment of fund balance requirements. The fund balance requirement for the General Fund is based on 16 weeks or approximately 30% of operating expenses. In 2015, the special revenue fund, Parks and Recreation, was established. Per financial policies, the Parks and Recreation Fund must maintain as a fund balance, at a minimum, 3 weeks or 5% of operating expenditures.

Comparison of Budget Documents to Financial Statements

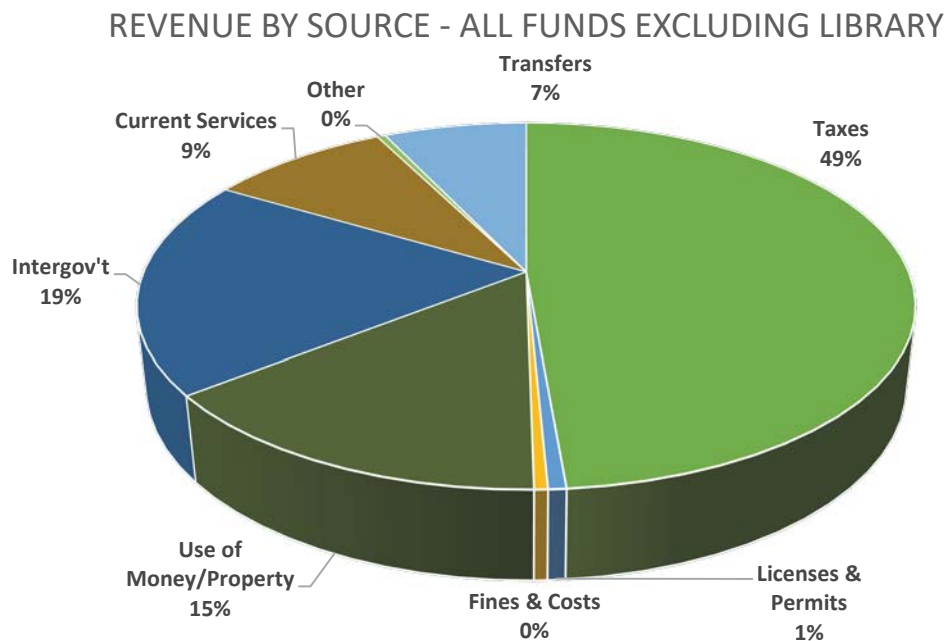
The budget is prepared on the same basis of accounting as the City's financial statements.

Revenue Overview

Introduction

The City of Galesburg's budget is prepared on a fund accounting basis. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Like other local governments, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

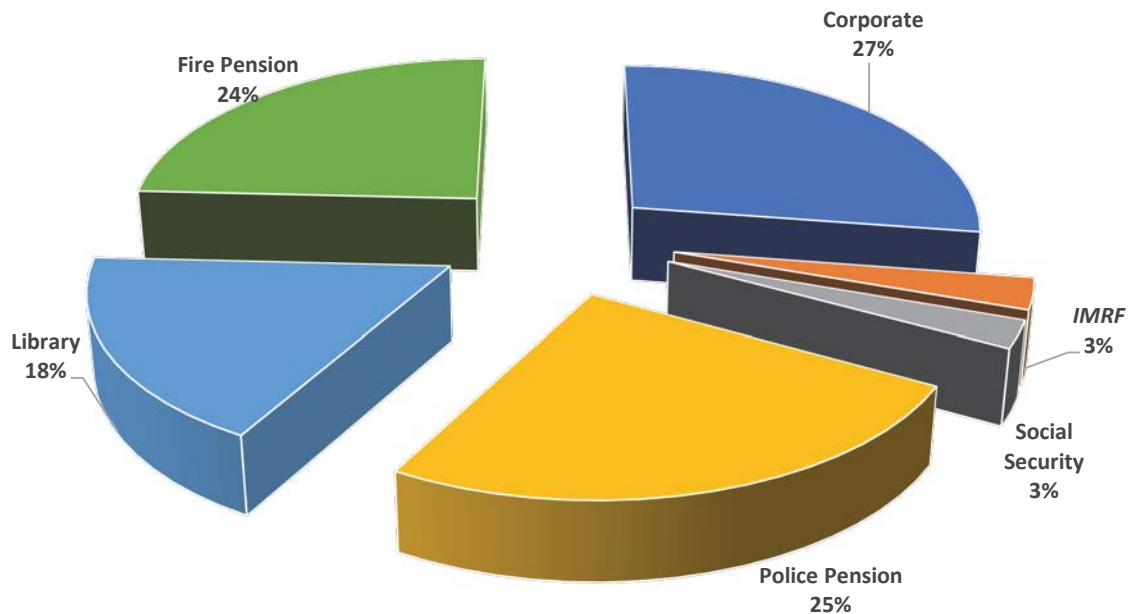
Revenue estimates for the current year are projected by examining trends developed over the past five years. Graphics are also utilized during the study of revenue to reveal significant trends, which may not otherwise be clearly evident. The majority of the revenue sources are projected by the Director of Finance and reviewed by the City Manager. The pie chart below summarizes total revenue by source including transfers for all funds with the exclusion of, the component unit, or the public library. Major revenues included in the local tax category are property taxes, food & beverage, 1.00% home rule tax, and replacement tax. State taxes primarily include income tax, 1% sales tax, replacement tax and local use tax. Total revenue with transfer transactions for FY 2023 is projected to relatively remain flat by increasing 0.32% or \$204,550 from the FY 2022 approved budget.



Statement of Proposed Property Tax Revenue

Account Name	Fiscal Year 2022 Actual Extension	Fiscal Year 2023 Adopted Levy
General and Park & Rec Fund	\$2,598,354	\$2,660,593
Bond	0	0
IMRF	284,880	285,000
Social Security	250,074	250,100
Police Pension Fund	2,478,523	2,445,000
Fire Pension Fund	2,460,569	2,351,000
Totals	\$8,072,400	\$7,991,693
Actual and estimated tax rate	\$2.194	\$2.177
Library	\$1,635,363	\$1,716,070
Actual and estimated tax rate	\$0.444	\$0.466
Total All Funds	\$9,707,763	\$9,707,763
Percent of increase in total levy		0%
Actual and estimated tax rate	\$2.638	\$2.639

FY 2023 ADOPTED PROPERTY TAX LEVY



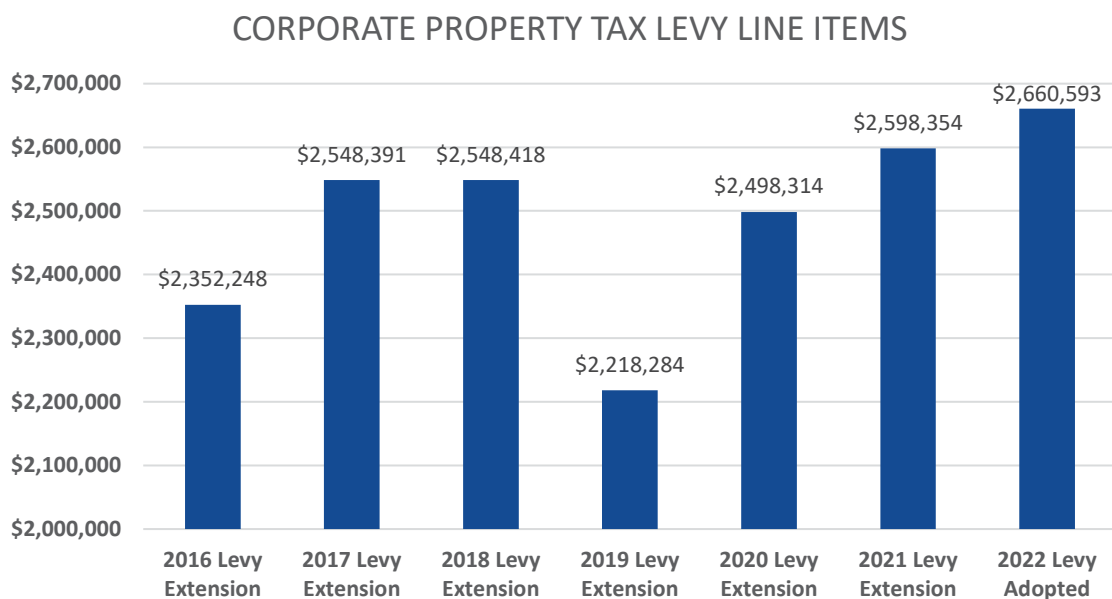
Revenue Analysis

Property Tax: (General and Park & Recreation Operating Funds Only)

In fiscal year 2023, the property tax, excluding Special Service Area property tax, comprises of 29% of total General Fund revenues and 6% of the Park & Recreation Fund revenues. In FY 2022, the budgeted amount for property taxes comprised of 30% of total General Fund revenues and 5% of total revenues for the Park & Revenue Fund.

Budgeted property tax dollars, excluding the SSA 1 special levy, in support of FY 2023 General Fund operations will decrease from FY 2022 in the amount of \$98,280 which is due mainly to an increase in the public library's board property tax request. Budgeted property taxes for the Park & Recreation Fund will increase by \$17,705 in FY 2023 and will be used to assist in the operation and maintenance of the park facilities. The total dollar budgeted for FY 2023 property tax for the two funds, excluding the SSA 1 special levy, will decrease in the amount of \$80,707 when compared to the FY 2022 budgeted amount making a total budget for the two funds of \$7,991,693.

When compared to the 2021 tax rate (for fiscal year 2022), the City's Corporate levy property tax rate, which excludes the Library, social security and pension funds, is estimated to increase to \$0.723 versus \$0.706 per \$100 of assessed valuation. The rate for tax year 2020 (for fiscal year 2021) was \$0.687. Administration has a self-imposed policy to limit the increase to the total property tax levy request of no more than 5% in a tax year, for all taxing bodies that are the responsibility of the City.



State Sales Tax: (General Operating and Park & Recreation Fund)

A one percent sales tax on retail sales is collected by the State of Illinois from retailers operating within the City and is returned to the City of Galesburg.

The City reviews the past five years of the sales tax trend and then modifies the projection of the budgeted fiscal year based on that trend while also evaluating the state of the national and local economy. In FY 2021, the federal American Rescue Plan was enacted which provided an economic impact due to stimulus money being disbursed and spent in the economy. In FY 2023, sales tax revenue is projected to decrease by approximately 2% or \$98,500 when compared to the budgeted FY 2022 revenue projection. The projected amount is based on the anticipated decrease that may occur if a recession or decline in economic activity occurs during FY 2023.

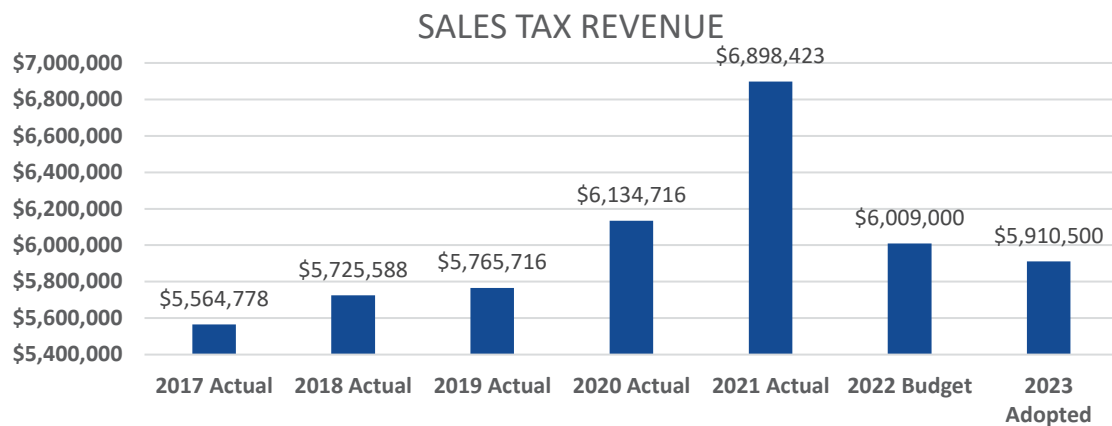
On July 1, 2011, a one percent sales tax for education approved by voters in Knox County was implemented. Proceeds from the tax is distributed to school districts based on their enrollment. Groceries, automobiles, farm equipment, fertilizer and medical drugs are exempt from the sales tax. Also, in 2014, the County voters approved a one-quarter of one percent public safety tax.

The table below displays the current sales tax rate for purchases made within city limits:

Current Sales Tax Rate	
Unit	Rate
Illinois	5.00%
Municipality	1.00%
County	0.25%
Local	1.00%
County – Public Safety	0.50%
County - Education	1.00%
*Total	8.75%

**North Seminary Street Business District – total sales tax 9.75%*

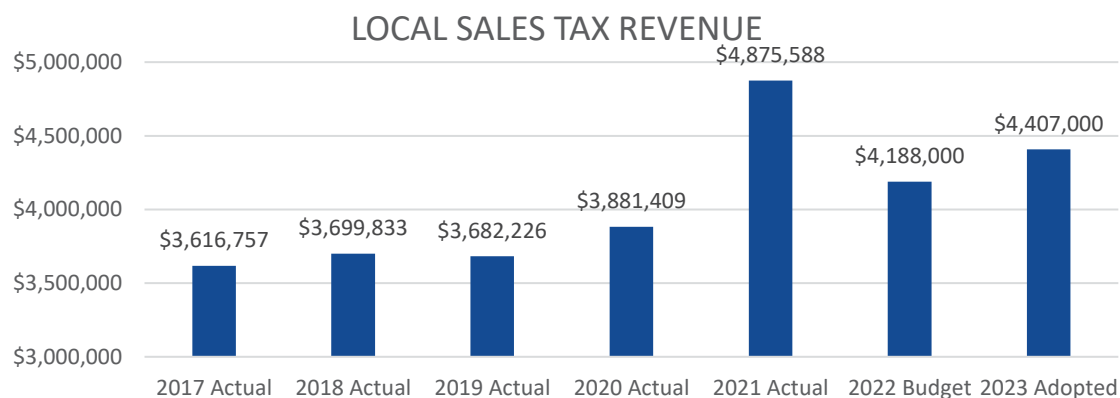
The chart below displays the combined sales tax revenue received for the General Fund and the Park and Recreation Fund.



Local Sales Tax: (General Operating, Economic Development Fund and Park & Recreation Fund)

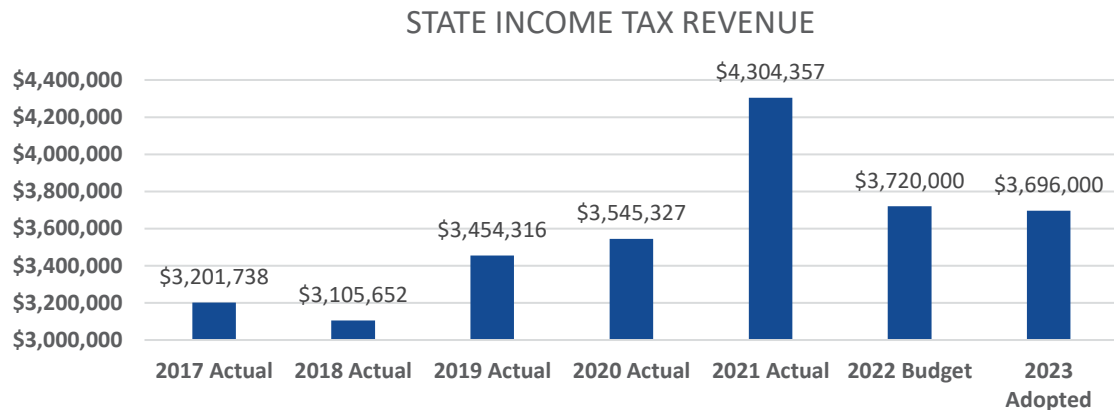
One of the City's local sales taxes is collected by the State of Illinois and remitted to the City. The home rule sales tax increased from 3/4% to 1% on January 1, 2004. The City currently collects ¾ of a percent as a home rule sales tax for the General Fund and Park & Recreation Fund operations. The additional ¼% home rule tax increase is deposited in the Economic Development Fund to repay the debt associated with the Logistics Park and for the purpose of having funds available for future economic development projects. The City reviews the past five years of the local sales tax trend and then modifies the projection of the budgeted fiscal year based on that trend and the analysis of the state of the national and local economy. Local sales tax revenue is projected to increase by \$219,000 or 5% when compared to the FY 2022 budget projection.

The chart below displays the local sales tax revenue received for the General Fund, the Economic Development Fund and the Park and Recreation Fund.



State Income Tax (General Operating and Park & Recreation Fund)

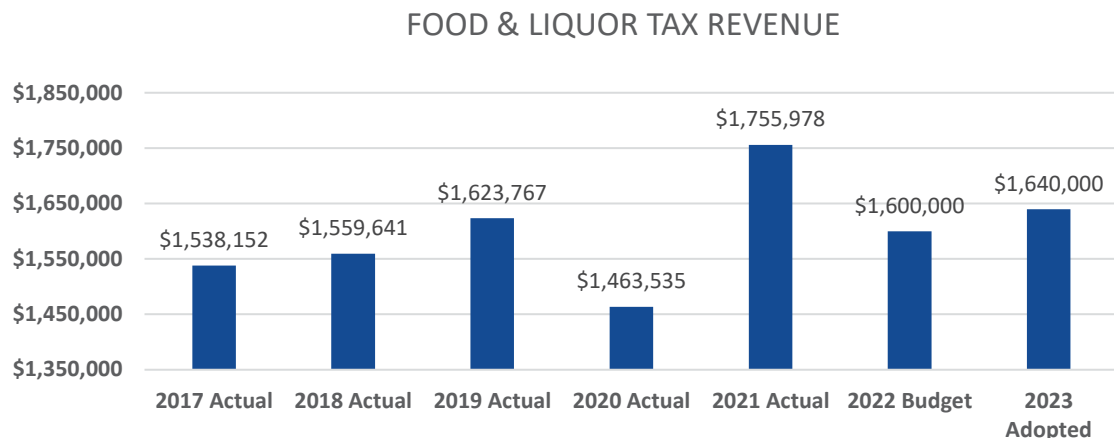
In 2016, the State of Illinois income tax rate for residents was 3.75%. Effective July 1, 2017, the personal income tax rate increased to 4.95%. The formula, which distributes funds to all municipalities, considers population as a major factor. In FY 2023, this revenue is projected to remain relatively flat when compared to the FY 2022 budgeted amount. The state income tax projection is based on a review of the five-year trend and an analysis and review of the State employment and economy.



Food & Liquor Tax (General Operating and Park & Recreation Fund)

In 2007, the City Council approved a 2% food & liquor tax which became effective April 1, 2007. This tax applies to the retail purchase of food prepared for immediate consumption and, also to liquor sold for immediate consumption as well as off premise consumption.

As a local tax, the collections are remitted directly to the City by the end of the month for any sales made in the previous month. In review of the trend for the food & liquor tax, the revenue has remained relatively consistent, in good times and bad, since the tax was implemented. For FY 22, the food & liquor tax budgeted amount will increase by \$40,000 or 2.50% when compared to FY 22 budget amount.

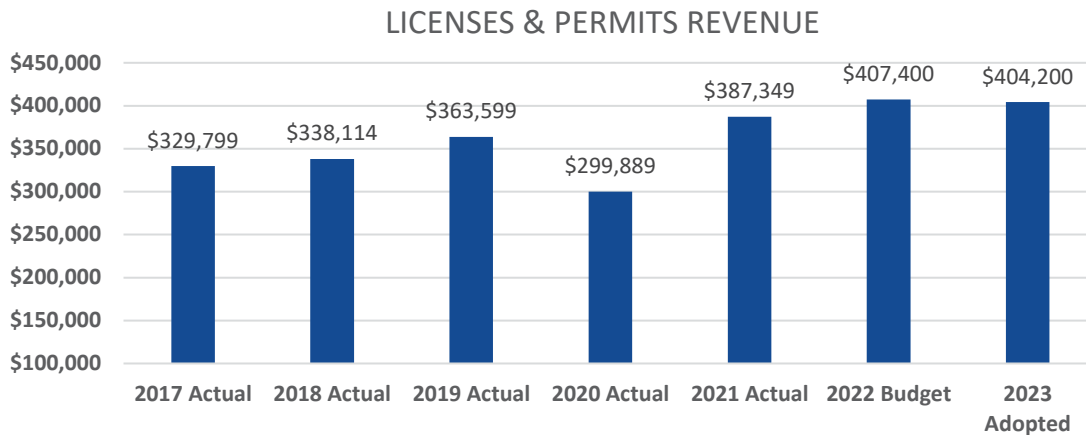


Licenses & Permits (General Operating Fund)

The City of Galesburg issues various licenses and permits. Revenue generated from these licenses is recorded within the General Fund with more than half of the City's licenses & permits revenue anticipated to be generated from liquor licenses.

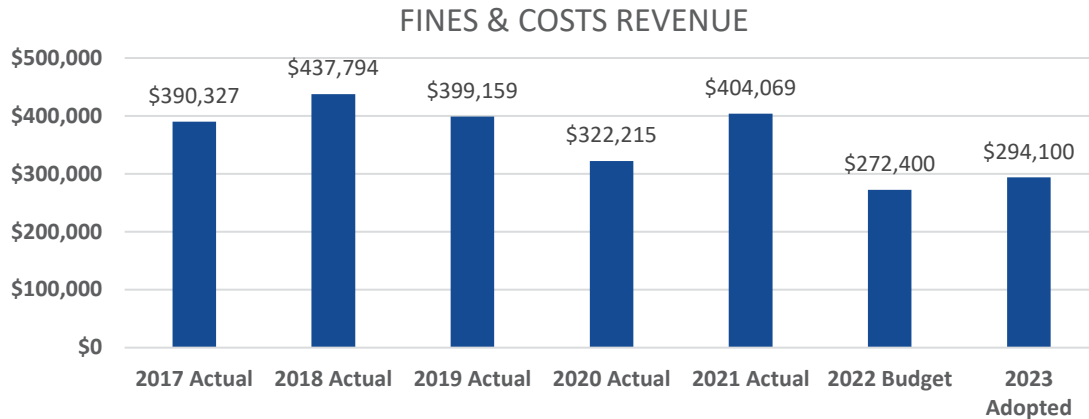
The specific license revenues generated from all licenses and permits can be found in the "General Revenues" report. FY 2020 saw a reduction in various licenses due to the City waiving some licenses during the COVID-19 pandemic. For FY 2023, licenses and permits is projected to remain relatively similar to the FY 2022 budgets amount.

This revenue category typically has a consistent pattern from year to year. For FY 2023, all licenses and permit fees were evaluated by the administration. Revenues are directly tied to businesses established in the City. Licenses and permits revenues are 1.5% of total General Fund revenue.



Fines & Costs Revenue (General Operating Fund)

The majority of the City's fines and costs revenue is generated from Police fines and violations and vehicle impoundment fees. All fines and costs revenue can be found on the City's "General Revenues" report. This revenue does not have a consistent pattern from year to year. The projected revenue for FY 2023 for fines and costs revenue will increase by \$21,700 or 8% with most of this reflecting in an anticipated increase in vehicle impoundment fees and general adjudication fines. Revenues are directly tied to tickets issued for violation of City ordinances. The fines and costs category revenue accounts for 1% of total General Fund revenue.



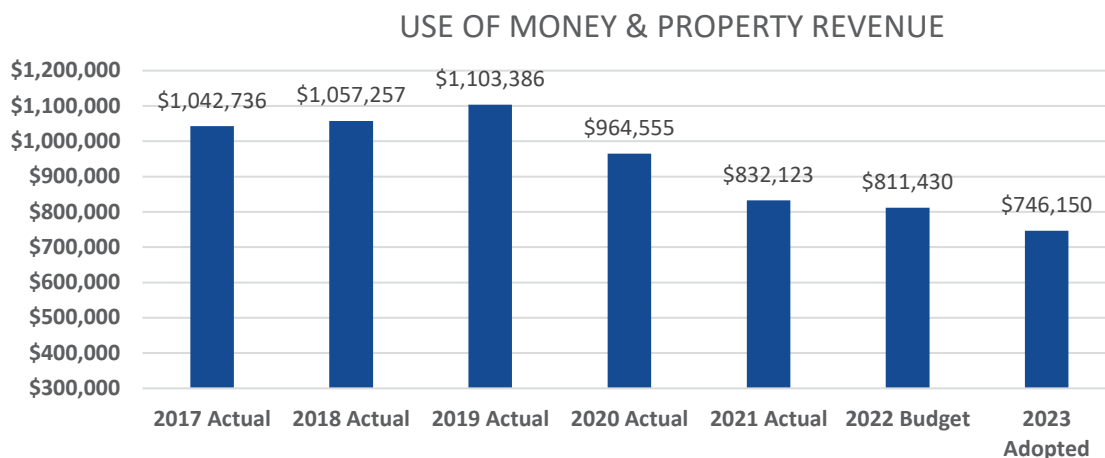
Use of Money & Property (General Operating Fund)

The majority of the revenue for this category, for the General Fund, will be generated from the franchise fee and telecommunication infrastructure fee.

In December 2011, the City Council approved a telecommunication infrastructure fee rate change from 2% to 5% which took effect on July 1, 2012. The total telecommunication infrastructure fee received by the State is estimated to decrease by \$65,000 or 20% when compared to FY 2022 to reflect the continual decrease in this revenue source.

The franchise fee is anticipated to remain flat when compared to FY 2022 based on the current trend of this revenue source. During recent years, this funding source has remained relatively consistent.

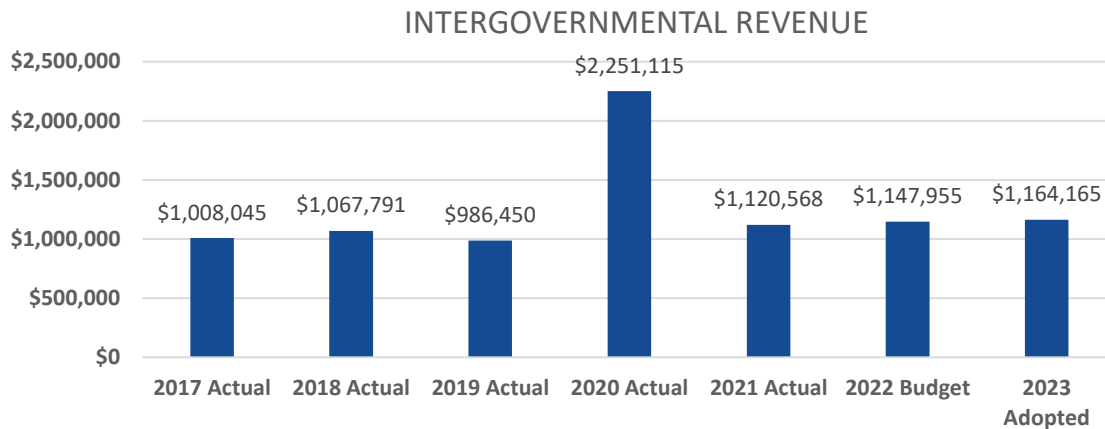
All use of money and property revenue can be found on the City's "General Revenues" report. The revenue trend for this revenue category depends highly on the local, as well as the national, economic activities and trends. The use of money and property revenue is 3% of total General Fund revenue.



Intergovernmental Revenue (General Operating Fund)

Various programs established or passed through the City of Galesburg is in cooperation with other federal, state and local agencies. Some programs include maintenance of state highways, city-county cooperative efforts in maintaining the 911 communications center and, also agreements with the local school district in regards to the crossing guards and police liaison programs. All intergovernmental revenues can be found on the City's "General Revenues" report.

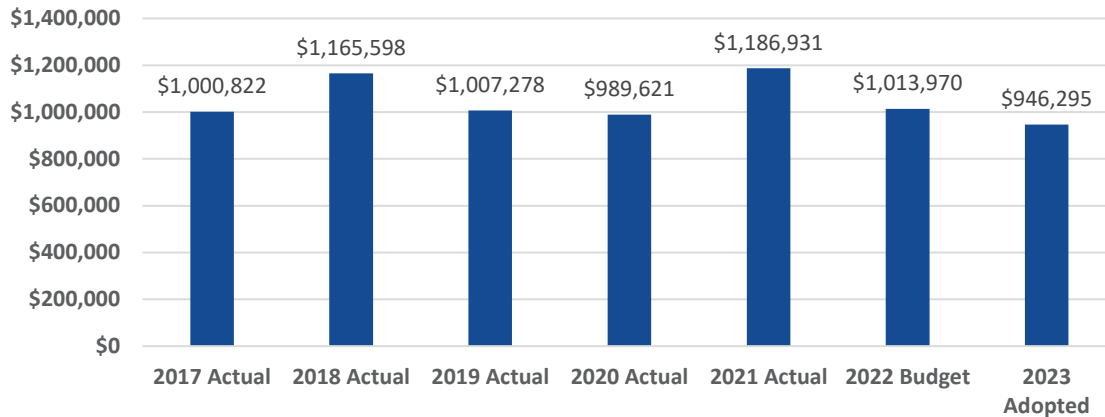
The revenue trend for this revenue category depends highly on cooperative efforts between the City and other federal, state and local agencies. In the recent years, the trend for this category has been somewhat consistent. In 2020, the City received \$1.3 million in COVID-19 expenses from the federal government. The intergovernmental revenue is 4% of total General Fund revenue.



Charges for Current Services (General Operating Fund)

Revenue is generated for the City's General Fund through various services provided by the departments such as the issuance of various property permits, accounting services and administrative fees charged to the enterprise funds. All charges for current service revenues can be found on the City's "General Revenues" report. The revenue trend for this revenue category depends on the state of the local economy and the needs of the residents. In FY 2023, the category is budgeted to decrease by \$67,675 or 6% when compared to FY 2022 due to the decrease in administrative fees charged to other funds. Charges for current services revenue is 4% of total General Fund revenue.

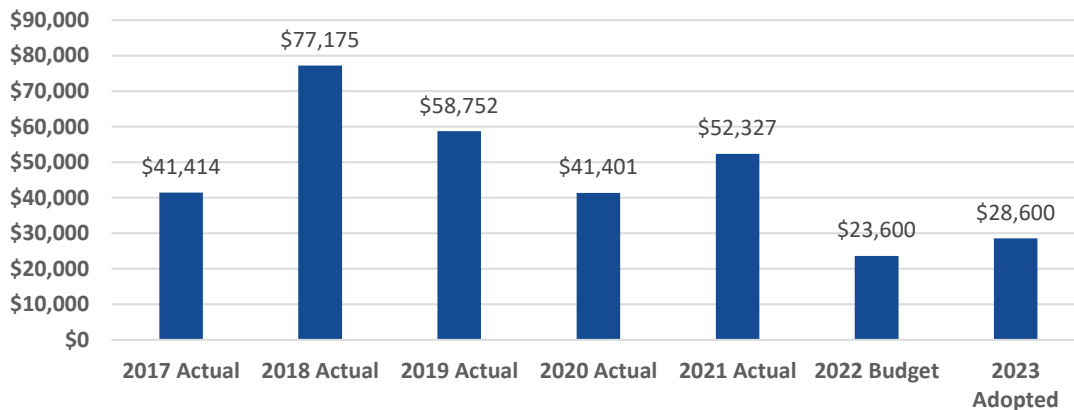
CHARGES FOR CURRENT SERVICES REVENUE



Other Revenue (General Operating Fund)

The other revenue category for the General Fund has minimal accounts established in the category and consists of the sale of property, donations and miscellaneous services. In FY 2018, the increase of revenue is attributed to the sale, in the amount of \$31,703, of police department dispensable guns. All other revenues, for FY 2023, can be found on the City's "General Revenues" report. Unplanned revenue sources are not budgeted, and adjustments are made during the fiscal year to account for any revenues received throughout the year. The other revenue source is 0.11% of total General Fund revenue.

OTHER REVENUE



Park & Recreation Fund

In FY 2015, the City Council approved the creation of the Park & Recreation Fund. The fund was established to provide a more efficient operation and utilization of employees and equipment to manage and operate the recreation facilities and programs. The revenue source for the fund is a portion of shared tax revenue and the revenue generated by the recreation facilities and programs.

In FY 2023, various tax revenue will generate approximately 75% of the fund's revenue source. The City's recreational programs, facilities and other miscellaneous revenue is expected to generate the remaining 25% of revenue. In total, for FY 2023, \$4.74 million of revenue is expected to be generated for the fund which represents an increase of \$122,570 or 3% when compared to the FY 2022 budgeted amount for the Park and Recreation Fund. The majority of this increase stems from the anticipated rounds played, concessions, and services provided at the golf course.

The breakdown of recreation facility and program revenues is as follows:

Facility	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Bunker Links golf course	\$430,793	\$444,238	\$595,406	\$480,200	\$601,750
Campground	77,777	87,456	110,917	91,500	107,500
Lake Storey beach	8,125	21,981	18,143	19,200	19,700
Hawthorne pool and gym	32,151	12,975	16,288	20,950	21,500
Lakeside pool	94,477	25	44,113	101,500	100,100
Lakeside recreation facility	24,021	11,321	20,175	21,150	23,850
Pavilion	39,990	12,657	8,250	39,000	35,000
Park shelters	9,914	4,523	6,771	8,200	12,000
Recreation program	131,793	44,900	44,988	144,050	95,500
Total recreation facilities & programs	\$849,041	\$640,076	\$865,051	\$925,750	\$1,016,900

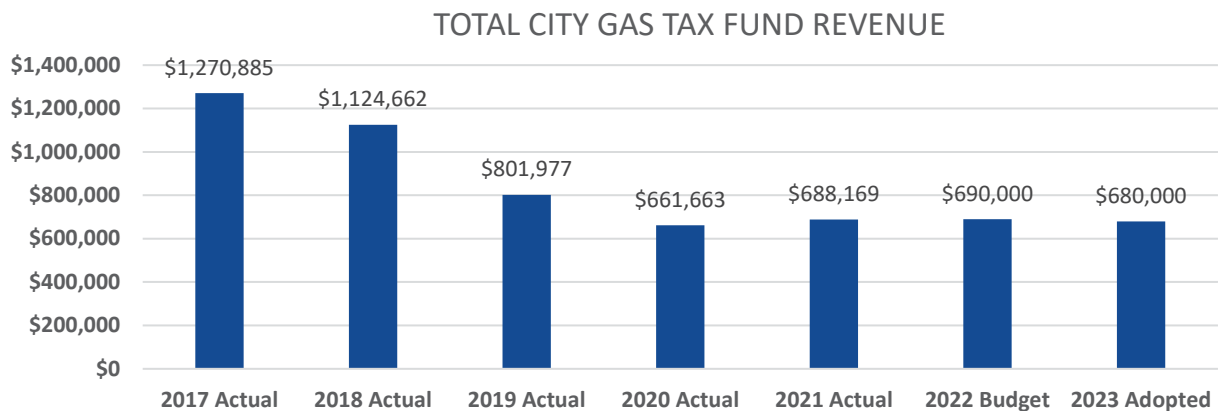
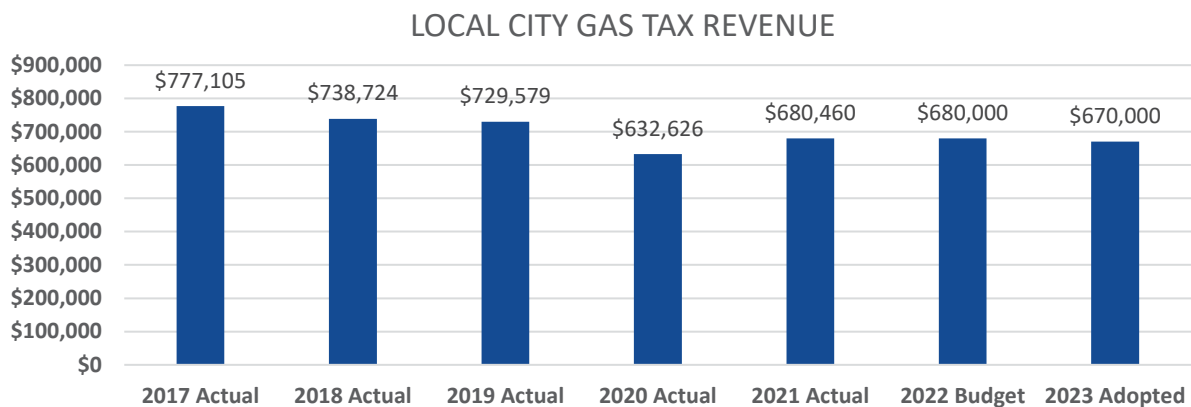
The 2023 budgeted revenue reflects an overall increase of \$91,150 or 10% for the recreation facilities listed above when compared to FY 2022. The fund is managed by the Director of Parks and Recreation and reports to the City Manager.

City Gas Tax Fund

In FY 2009, the City was awarded assistance from federal and state agencies for the engineering and building of the grade separations for the West Main overpass, the North Seminary Street overpass and the East Main Street underpass. These significant projects help with traffic flow in the community and assist the Burlington Northern Santa Fe railway operations in allowing more rail traffic to go in and out of its County Highway 10 hub.

In FY 2011, the gas tax rate increased from two and one-half (2.5) cents to four (4) cents to assist in the maintenance of streets within the community. In FY 2015, the City Council approved an increase from four (4) cents to four and one-half (4.5) cents.

In FY 2023, \$670,000 is budgeted in city gas tax revenue which represents a decrease of \$10,000 or 1% when compared to the amount budgeted in FY 2022. All other City Tax revenues can be found on the “City Gas Tax Revenues” report. The local city gas tax trend is typically consistent and is based on local economic conditions. In total, \$680,000 is budgeted in the City Gas tax fund in FY 2022 which represents 1% of budgeted revenues for the City of Galesburg.



Water Fund

The majority of the Water Fund’s revenue budget is budgeted in user fees and facility fees. All other Water Fund revenues can be found on the City’s “Water Revenues” report. The water rates established for FY 2023, will increase approximately 3.5% when compared to FY 2022, and is as follows:

User	Per Unit
Inside corporation user	\$2.68
Pipeline customer	\$2.948 or 110% of inside rate
Outside corporate limits	\$5.36 or 200% of inside rate
Non-profit corporations outside corporate limits	\$1.8224 or 68% of inside rate

The monthly water facility fees to assist in covering fixed costs for the Water Fund for FY 2023 is as follows:

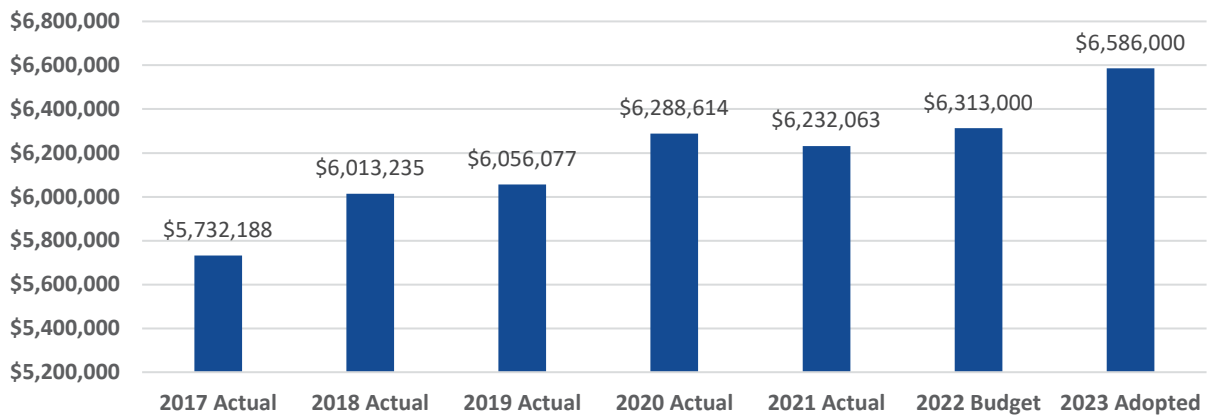
User Type	< 1” meter	1” < 2” meter	2” < 4” meter	4” < 6” meter	6” and over meter
Inside corporation	\$17.04	\$35.40	\$70.81	\$177.13	\$442.85
Pipeline customer	17.04	35.40	70.81	177.13	442.85
Outside corporate limits	34.08	70.80	141.62	354.26	885.70
Non-profit corporations outside corporate limits	34.08	70.80	141.62	354.26	885.70

For FY 2014, to attempt to deter overdue payments, the delinquent fee increased from \$50 to \$55 for any payment of water services not made prior to the final due date of the utility bill. To keep utility deposits correlated with monthly utility rates, City Council approved an ordinance in November 2017 which directs the deposit to be equal to three months of the current minimum monthly bill for water, sewer and refuse, rounded up to the nearest five dollars. Based on the calculation, the FY 2023 deposit will be \$150.

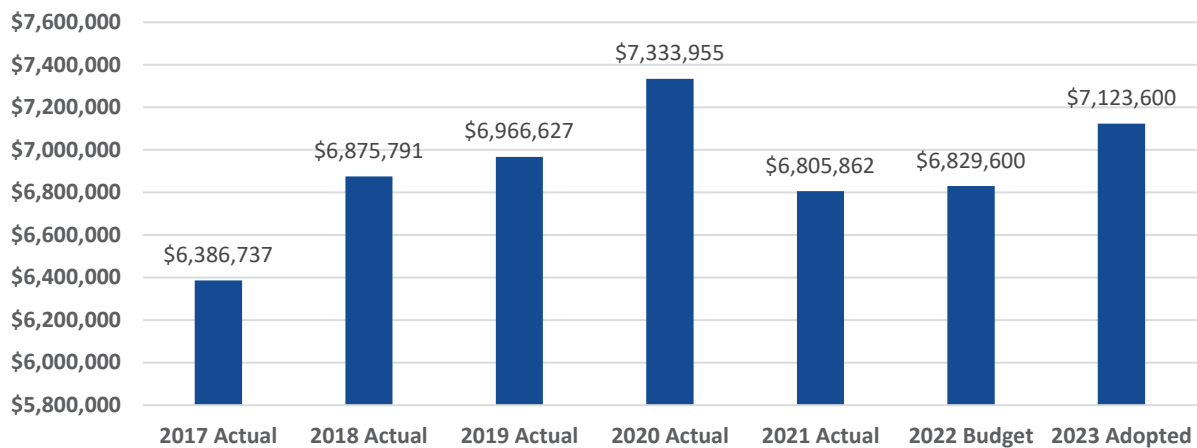
In December 2010, the City Council approved a water ordinance requiring all applications for water service to be signed by an individual with the right to occupy the premises. There are many benefits of adding this requirement including the possible reduction in bad debt expense, possible reduction in recording of liens or use of the credit bureau and an attempt to require all users to pay for services which reduce the costs paid by those customers who pay their bills on a regular basis.

For FY 2022, total revenue for the water fund is projected at \$7,123,600. Typically, water usage revenues will annually increase to assist in the payment of the \$10 million of general obligation bonds sold in FY 2007, and refinanced in FY 2015, and the \$10 million of water revenue bonds sold in FY 2008 and refinanced in FY 2017. During the budget process, a twenty-year cash flow statement is updated to assist in the determination of cash requirement needs by estimating future water revenues, expenditures, and capital needs of the Water Fund. Total Water Fund revenues account for 11% of the FY 2023 budgeted revenues.

SALE OF WATER REVENUE



TOTAL WATER FUND REVENUE



The following table provides the five-year history of water rate fees charged to the various customers:

Description	2019	2020	2021	2022	2023
Inside corporation	\$2.40	\$2.50	\$2.50	\$2.59	\$2.68
Pipeline customer	2.64	2.75	2.75	2.849	2.948
Outside corporate limits	4.80	5.00	5.00	5.18	5.36
Non-profit corporations outside corporate limits	1.632	1.70	1.70	1.7612	1.8224

The following table provides the five-year history of the monthly facility fees charged to the various customers:

Description	Meter Size	2019	2020	2021	2022	2023
Inside corporation and pipeline	< 1"	\$15.30	\$15.91	\$15.91	\$16.47	\$17.04
Inside corporation and pipeline	1" < 2"	31.80	33.05	33.05	34.21	35.40
Inside corporation and pipeline	2" < 4"	63.60	66.10	66.10	68.41	70.81
Inside corporation and pipeline	4" < 6"	159.00	165.35	165.35	171.14	177.13
Inside corporation and pipeline	6" >	397.50	413.40	413.40	427.87	442.85
Outside corporate limits	< 1"	30.60	31.82	31.82	32.94	34.08
Outside corporate limits	1" < 2"	63.60	66.10	66.10	68.42	70.80
Outside corporate limits	2" < 4"	127.20	132.20	132.20	136.82	141.62
Outside corporate limits	4" < 6"	318.00	330.70	330.70	342.28	354.26
Outside corporate limits	6" >	795.00	826.80	826.80	855.74	885.70

TOTAL REVENUES BY FUND - FISCAL YEARS 2020 - 2023

Fund	Fund Name	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
001	General	26,693,764	29,047,998	26,252,940	26,686,945
011	Motor Fuel Tax	1,925,215	1,987,795	1,925,000	1,220,000
013	Grants	3,571,212	3,283,378	7,433,185	8,494,270
014	City Gas Tax	661,663	688,169	690,000	680,000
015	Federal Special Enforcement	3,049	-	-	-
016	Special Enforcement	45,127	19,302	25,000	25,000
017	911 Communications	60,347	92,916	118,945	124,665
018	Storm Water Utility	727,842	783,949	732,100	743,850
019	Parks & Recreation	4,163,621	4,929,200	4,617,125	4,739,695
020	Airport Operations	300,664	266,694	286,915	302,890
021	Foreign Fire	55,171	59,181	47,000	48,000
023	Property Redevelopment	552,466	354,250	695,100	695,300
024	Economic Development	1,050,456	1,343,930	1,032,960	1,110,735
025	CDBG Repayment	14,393	12,388	13,450	25,090
026	UDAG Repayment	38,921	26,458	47,880	45,160
030	Public Transportation Services	1,396,046	2,720,598	2,289,195	2,532,610
032	Public Transportation Projects	37,014	47,866	800,000	-
043	2016 GO Bond Debt Service	638,656	639,606	640,365	643,265
046	2011C Business Park Bonds	315,223	315,753	322,990	325,160
047	Business Dstrct 2013A GO Bonds	67,980	112,006	114,580	116,980
048	TIF 3 Regency	75,669	74,974	75,840	74,480
049	TIF IV	534,374	897,802	731,140	343,140
050	TIF V	7,042	8,160	8,340	8,480
051	Players Fields Capital Improvement	4,433	4,899	6,000	4,600
053	Building Repair & Maintenance	1,779,894	1,144	214,495	135,490
054	Planning Fund	250,000	1,805,853	50,000	50,000
055	TIF Downtown	218,806	217,600	-	-
056	TIF East Main	497,470	407,341	416,445	-
057	Computer Replacement	299,097	527,218	513,805	102,700
058	Vehicle Replacement	1,078,461	674,006	1,233,280	1,543,525
059	Utility Tax Capital Projects	1,456,273	1,587,651	1,482,700	1,506,150
060	Seminary St Business District	29,203	42,575	30,010	40,010
061	Water Operations	7,333,955	6,805,862	6,829,600	7,123,600
067	Refuse	2,690,070	2,813,449	2,879,790	3,120,850
078	Risk Management	865,120	1,012,780	1,004,370	1,154,115
085	OPEB Trust	1,151,371	1,236,801	138,285	141,025
088	Linwood Cemetery Trust	8,906	3,005	2,300	1,900
089	East Linwood Cemetery Trust	72,789	38,755	32,000	28,000
900	Public Library	1,656,481	1,665,239	1,692,955	1,772,570
905	Library Working Cash	386	179	175	-
910	Library Computer Replacement	128	45	60	-
915	Library Long Term Capital	2,138,342	227,988	2,552,000	1,022,600
918	Library Capital Improvement/Development	-	550,025	-	-
	Grand Total	64,467,103	67,334,787	67,978,320	66,732,850

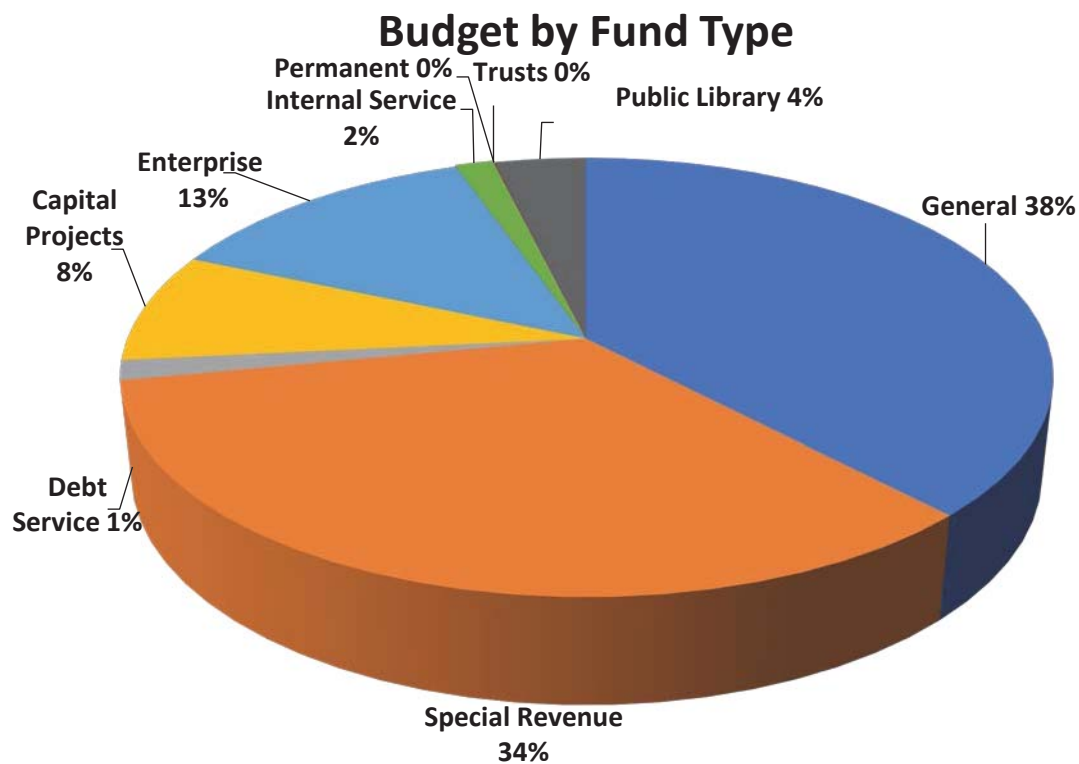
Expenditure Overview

Introduction

As mentioned in the Revenue Overview, the budget is prepared on a fund accounting basis. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Like other local governments, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The funds with the largest expenditures are the General Fund, City Grants Fund, Refuse Fund, Park & Recreation Fund and the Water Fund. For FY 2023, including interfund transfers, the City is projecting a total of \$28 million in expenditures for the General Fund, \$8.5 million for the Grants Fund, \$6.6 million for the Water Fund, \$5.8 million for the Park & Recreation Fund, and \$3.1 million for the Refuse Fund. The General Fund, Park and Recreation Fund, and the Water Fund account for the majority of the City's costs of personnel and day to day operations.

A chart illustrating the expenditure by type of fund is provided below.



Total Expenditures by Category – All Funds Excluding Library

Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	% of Prior Year Budget
Personnel Services	\$28,008,320	\$28,791,982	\$30,020,220	\$30,544,655	102%
Contractual Services	11,718,720	10,666,682	13,996,045	13,448,585	96%
Commodities	2,929,836	2,944,086	3,529,035	3,823,180	108%
Capital Outlay	3,820,290	3,075,459	4,276,505	8,605,490	201%
Other/Transfers	11,845,639	12,808,554	15,148,665	14,760,695	97%
Grand Total	\$58,322,804	\$58,286,763	\$66,970,470	\$71,182,605	106%

Costs associated with personnel, including salaries, wages, employee benefits and personnel expense account for 45% of the FY 2022 budget and 43% of the FY 2023 budget. The majority of the City's personnel are covered by union contracts which drive the budgeting process related to compensation increases, as well as fringe benefits. The organizations include American Federation of State, County and Municipal Employees (AFSCME), three-year contract expiring 2023; the International Association of Firefighters (IAFF), three-year contract expiring 2023; and Public Safety Employees' Organization (PSEO), three-year contract expiring 2023.

Some of the highlights which are in the 2021-2023 union contracts are as follows:

1. Wages. In 2022, the IAFF contract allows for a 2.25% annual increase; the AFSCME contract allows for a 2.00% increase and the PSEO contract allows for an annual increase of 2.50%.
2. Group Medical Coverage. City employees are covered under a group health care program. Plan options, each of which provide certain basic benefits and comprehensive major medical benefits to age sixty-five, are available to permanent full-time employees and their dependents.

The City has three separate pension programs for full-time employees, the single-employer police and fire pension plans and the Illinois Municipal Retirement Pension Plan which is a multi-employer plan for local government employees.

The contractual category represents the fixed costs of operations of the City and includes electricity, sewer, communications, printing and advertising, and maintenance or improvements to buildings or equipment. Also included in this category are professional services which cover costs such as legal services and audit fees. The City has attempted to reduce expenses such as

electricity costs for facilities and structures and fuel costs for City vehicles. In September 2021, the City Council approved a 24-month electricity supply and transmission agreement with AEP Energy, Inc. as the electricity supplier for City electric accounts at a rate of .05478/kWh, effective through September 2023. The prior agreement was with Homefield/Dynergy, for a rate of .04486/kWh, effective through September 2021. The City will continue to research both areas of electricity and fuel resources and will investigate possible cost saving solutions which will assist in budgetary items for future years. As with the nature of contractual services, discretionary items in this area are minimal.

Commodities are materials or consumable goods the City needs to provide services. Items included in commodities are vehicle supplies and fuel, office supplies, equipment and tools less than \$25,000, chemicals, clothing and special event supplies.

One category of capital outlay expenditures is assets the City purchases or constructs that cost \$25,000 or more that usually have useful life of five years or more such as vehicles, machinery, furniture, equipment, works of art or historical artifacts. The other category of capital outlay expenditures includes assets such as building, land improvements, infrastructure and intangible assets that the City purchases or constructs that cost \$50,000 or more. Although \$60,000 is budgeted in capital expenditures in FY 2023 in the General Fund budget, the majority of capital purchases are budgeted in Special Revenue funds, Capital Improvement funds and Enterprise funds.

The other/transfer expenditure category typically includes the contributions to the three replacement programs, transfers to other funds, debt service payments and tax rebate programs. Some divisions may not include contributions to replacement programs.

General Fund Expenditure Overview

General Fund Expenditure Summary

Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	% of Prior Year Budget
Personnel Services	\$20,983,456	\$21,116,398	\$22,056,735	\$22,386,930	101%
Contractual Services	1,557,236	1,878,118	2,530,430	2,582,320	102%
Commodities	454,992	579,273	747,435	698,660	93%
Capital Outlay	0	94,685	0	60,000	NA
Other/Transfers	1,873,829	3,724,652	2,088,795	2,294,420	110%
Grand Total	\$24,869,513	\$27,393,126	\$27,423,395	\$28,022,330	102%

Details for each individual division in the General Fund may be found in the General Expenditure section of the document. Departments included in the General Fund are Administration, Finance, Public Works, Community Development, Police and Fire. The departmental budgets serve as a framework in which the managers operate.

The City is projecting a \$598,935 or 2% increase when compared to the FY 2022 General Fund expenditure budget for a total of \$28 million. Costs associated with the City's employees make up 80% of the General Fund FY 2023 budget with the average for this category for the FY 2020 through FY 2023 also being 80%. The majority of the City's employees are covered by union contracts, and as such, guaranteed wage increases for cost of living adjustments (COLA), step and/or merit, are dictated by those contracts. As mentioned earlier, the City offers medical and prescription benefits under a group medical coverage managed by Blue Cross Blue Shield of Illinois to its employees and, also, optionally to retired employees. In FY 2023, health insurance premiums for the divisions in the General Fund are budgeted at \$2,259,860 or an increase of \$139,570 or 7% when compared to FY 2022. Retiree health insurance premiums for the divisions in the General Fund are budgeted at \$430,440 or a decrease of \$10,010 or 2% when compared to FY 2022.

In FY 2023, personnel services, in total, increased \$330,195 or 1% when compared to fiscal year 2022. Salaries budgeted for regular employees increased \$506,880 or 4% when compared to fiscal year 2022. Public safety pension contributions decreased \$126,730 or 3% and IMRF pension contributions for the other local government employees decreased \$126,730 or 26%. Finally, in FY 2023, the OPEB contribution to be transferred to the trust fund is budgeted at \$124,110, while in fiscal year 2022, \$120,720 was budgeted for OPEB contributions.

Contractual services have been budgeted to increase by \$51,890 or 2% when compared to the FY 2022 approved budget amount. Risk Management contributions for property repairs increased in the amount of \$40,840 and private property maintenance budgeted expenses increased by \$30,000. The electricity budget decreased by \$57,805 and the maintenance of building and improvements budget decreased by \$29,410. The contingency account remained similar to FY 2022, with \$350,000 budgeted for the fiscal year.

Commodities are budgeted to decrease by \$48,775 or 7% when compared to FY 2022. The majority of this decrease, \$43,185, is represented in minor tools and apparatus with a \$22,125 decrease and also in minor computer equipment and supplies with a \$21,060 decrease.

There is \$60,000 budgeted for the Fire Department in the capital outlay category for the General Fund in FY 2023. Administration is recommending that minimal capital be purchased by the General Fund due to the constraints and stagnation in some of the revenue sources.

The "other" category has increased \$205,625 or 10%. The majority of this increase is represented in the transfer to other fund line items. The transfer to other fund line items, when combined, increased by \$165,940 when compared to FY 2022. Administration and Council are aware that the scheduled replacement program contributions are not always fully budgeted and credited to

the replacement programs. If the replacement programs will not be fully funded in the future, the programs will need to be revised to correlate with the contributions being deposited to the funds.

TOTAL EXPENDITURES BY FUND - FISCAL YEARS 2020 - 2023

Fund	Fund Name	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
001	General	24,869,513	27,393,126	27,423,395	28,022,330
011	Motor Fuel Tax	970,303	1,944,433	2,695,000	1,695,000
013	Grants	3,514,684	3,367,354	7,433,185	8,494,270
014	City Gas Tax	1,508,332	874,469	1,592,990	1,122,670
015	Federal Special Enforcement	3,049	-	-	-
016	Special Enforcement	77,212	87,472	36,650	36,650
017	911 Communications	60,386	92,916	118,945	124,665
018	Storm Water Utility	684,118	504,706	1,290,300	1,024,600
019	Parks & Recreation	4,120,679	4,551,276	5,380,650	5,835,755
020	Airport Operations	300,664	264,006	286,915	302,890
021	Foreign Fire	47,789	56,883	11,430	28,480
023	Property Redevelopment	472,820	165,034	853,935	1,456,190
024	Economic Development	779,359	1,039,383	974,130	1,494,915
025	CDBG Repayment	-	-	-	206,490
026	UDAG Repayment	127,086	143,462	856,300	856,320
030	Public Transportation Services	2,017,618	2,136,295	2,289,195	2,532,610
032	Public Transportation Projects	30,008	144,013	800,000	-
043	2016 GO Bond Debt Service	638,656	639,606	640,365	643,265
046	2011C Business Park Bonds	315,468	314,603	322,990	325,160
047	Business Dstrct 2013A GO Bonds	197,330	22,317	114,580	116,980
048	TIF 3 Regency	13,153	-	75,000	75,485
049	TIF IV	878,551	500,967	1,075,940	934,885
050	TIF V	1,000	1,000	-	-
051	Players Fields Capital Improvement	-	-	6,000	4,600
052	2016 GO Capital Improvement	21,750	-	-	-
053	Building Repair & Maintenance	1,499,551	547,568	161,120	310,120
054	Planning Fund	62	195,000	50,000	1,325,000
055	TIF Downtown	155,606	548,319	360	-
056	TIF East Main	361,022	385,999	274,420	-
057	Computer Replacement	348,981	609,833	226,500	415,400
058	Vehicle Replacement	694,187	235,074	320,465	716,850
059	Utility Tax Capital Projects	2,979,000	1,462,352	1,195,070	2,175,935
060	Seminary St Business District	28,456	40,626	30,010	40,010
061	Water Operations	6,465,201	5,358,343	6,519,190	6,571,250
067	Refuse	2,688,663	2,794,057	2,891,510	3,120,785
078	Risk Management	598,009	980,770	1,004,530	1,152,545
085	OPEB Trust	838,341	870,039	1,500	1,800
088	Linwood Cemetery Trust	2,380	2,189	2,900	3,500
089	East Linwood Cemetery Trust	13,816	13,273	15,000	15,200
900	Public Library	1,528,035	2,138,044	1,694,450	1,772,570
910	Library Computer Replacement	-	29,415	-	-
915	Library Long Term Capital	643,140	2,139,976	4,233,000	1,022,600
918	Library Capital Improvement/Development	535,232	-	5,000,500	-
	Grand Total	61,029,212	62,594,197	77,898,420	73,977,775

Debt Position Summary

Introduction

From time to time, the City may use the issuance of long-term debt to further the City's capital improvement program. Long-term debt is only used for capital projects that cannot be finance from current revenue sources. The City accounts for the repayment of long-term debt in the debt service funds which include: 2011C Business Park Bond, 2013A Business District Bond Fund and the 2016 General Obligation Bonds. The City also accounts for two bonds including the 2015 General Obligation Refunding Bonds (for the 2007 GO Bonds), and the 2017 General Obligation Refunding bonds (for the 2008 Revenue Bonds) and a loan from the Illinois Environmental Protection Agency in the Water Fund.

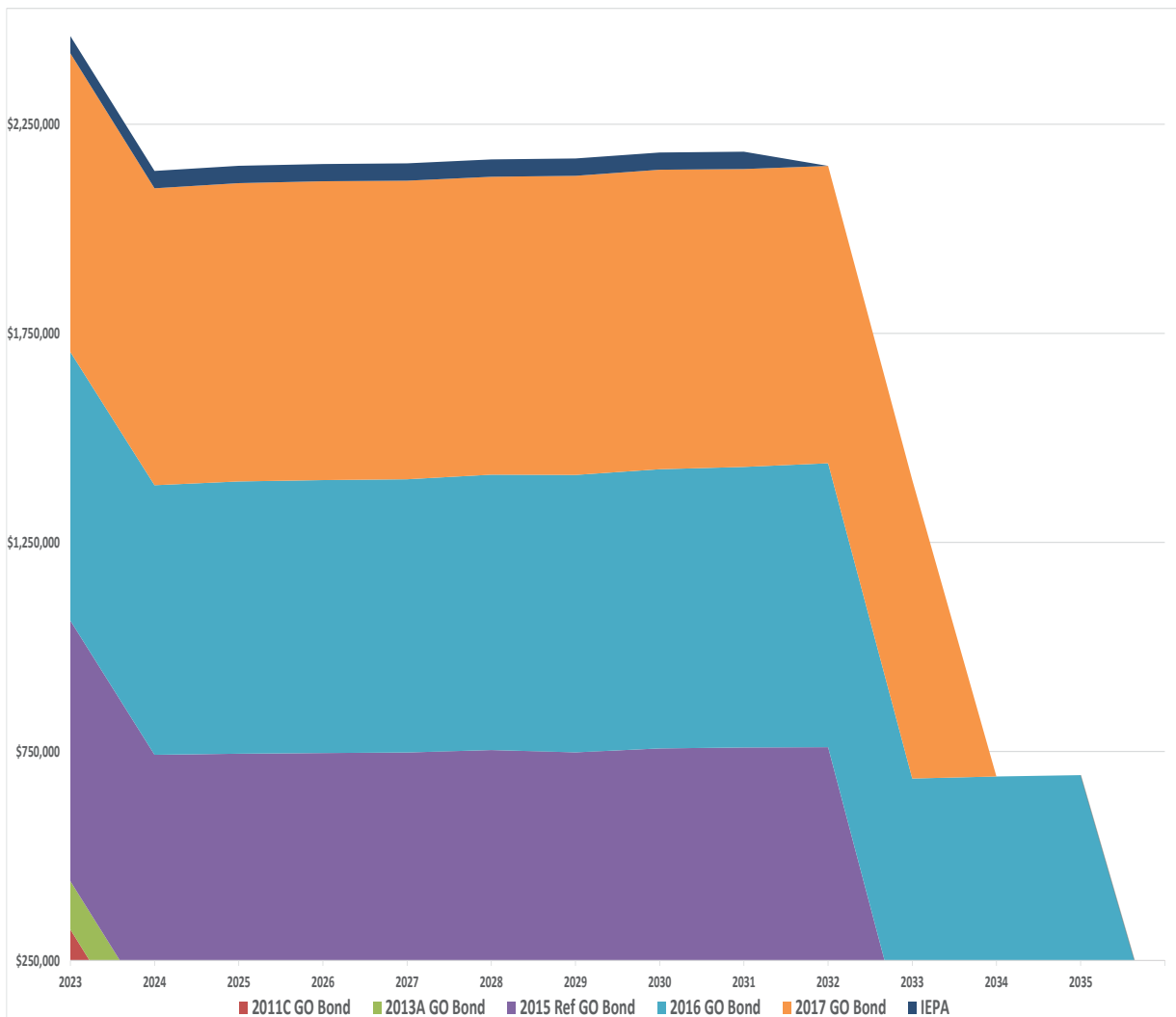
For fiscal year 2023, the City's current debt principal and interest payments are as follows:

Description	Fund	Note/True Interest Cost	Call On or After	Principal	Interest	Total
Taxable GO Bonds Series 2011C	2011C Business Park Bond (46)	Refund Series 2003/3.94%	12/30/21	\$310,000	\$14,260	\$324,260
GO Bond Series 2013A	2013A Seminary Street Business District (47)	Seminary Street Business District bonds/4.01%	12/30/23	75,000	40,680	115,680
GO Refunding Bonds Series 2015	Water (61)	Refund Series 2007/2.75%	12/30/23	460,000	163,012	623,012
GO Bond Series 2016	2016 GO Bonds (43)	Various capital projects/2.98%	12/30/24	425,000	217,462	642,462
GO Refunding Series 2017	Water (61)	Refund 2008 revenue bonds/3.32%	06/01/27	470,000	244,281	714,281
2009 IL Environmental Protection Agency (IEPA)	Water (61)	Oquawka project/0%	N/A	41,406	0	41,406
TOTAL				\$1,781,406	\$679,695	\$2,461,101

A summary of the current general obligations and the 2009 IEPA loan is provided below.

Debt Series	Original Principal Amount	Principal Remaining as of FY23	Interest Remaining as of FY 23	Total Principal & Interest Remaining	Average Remaining Annual Payment	Last Payment
2009	\$801,729	\$372,652	\$0	\$372,652	\$41,406	2031
2011C	2,915,000	310,000	14,260	324,260	324,260	2023
2013A	1,390,000	990,000	246,150	1,236,150	123,615	2032
2015	8,290,000	5,310,000	951,025	6,261,025	626,102	2032
2016	9,600,000	6,980,000	1,673,713	8,653,713	665,670	2035
2017	8,320,000	6,200,000	1,648,744	7,848,744	713,522	2033
Total	\$31,316,729	\$20,162,652	\$4,533,892	\$24,696,544	\$2,494,575	

Below is a chart depicting the principal and interest currently outstanding on the City's general obligation and the IEPA loan.



Fund Balance Projection by Fund

Introduction

In an effort to establish uniformity in fund balance reporting, the Governmental Accounting Standards Board (GASB) issued a pronouncement that created and defined new categories of fund balance. Prior to the issuance of GASB 54, there was a wide disparity in the defining factors between reserved fund balance and unreserved fund balance reported in governmental fund financial statements among governmental entities. Differing governmental entity definitions of these fund balance classifications created comparability issues between governments' financial statements as well as confusion in what actually triggers reserved fund balance. The issuance of GASB 54 created five categories of fund balance with specific reporting requirements that should clarify reporting standards.

The 5 Fund Balance Classifications for Governmental Funds

The following provides information on the five fund balance classifications for governmental funds.

Non-spendable fund balance

- Non-spendable fund balance represents the allocation of fund balance in a non-spendable form such as prepaid items and inventory.
- This fund balance is basically the same categorization as the old method of reserved for prepaid and inventory that historically appeared on governmental funds balance sheet.
- This category could also contain the classification for loans receivable and non-financial assets held for resale. Permanent fund endowments are reported in this category.

Restricted fund balance

- These fund balances are subject to external legal restrictions from varying sources such as:
 - Federal laws
 - State laws
 - Creditor or bondholder requirements
 - Grantor agency requirements
 - Enabling legislation

Committed fund balance

- This fund balance is constrained by action of the highest governing body of the entity (City Council). These actions include:

- Ordinances
- Resolutions
- Proclamations
- Rulings
- Etc.
- These segregating actions should be taken before the entity's year end.
- Encumbrances could also be reported in this category.

Assigned fund balance

- Classification of fund balance that is intended for a specific use and is segregated in a less formal manner by the entities governing body (such as a committee decision or vote) or the entities management (the Director of Finance and Information Systems).
- Any appropriation of fund balance not classified elsewhere would default to this category.
- This is the default category for fund balances in funds other than the General Fund such as Debt Funds, Capital Project Funds, and Special Revenue Funds.
- Encumbrances are most likely to now be reported in this category of fund balance.

Unassigned fund balance

- This category is remaining fund balance in the General Fund only that does not fall within the categories described above.
- It is available for any use.
- Other funds besides the general fund use this category in the case of a negative fund balance situation.

Fund Balance Policy

It is also important for a government to formulate a fund balance policy and designate the order of use of the categories described above. Without a formal order of use, the default use of fund balance prescribed by the GASB is restricted, committed, assigned and unassigned. The City does have a formal fund balance policy which is reviewed, updated if necessary and approved by City Council on an annual basis.

Including the Library, the revenues and expenditures, and interfund transfers proposed for FY 2023 are projected to decrease the City's total fund balance by approximately \$7.2 million with the majority of the decrease stemming from the use of the special revenue funds such as the Motor Fuel Tax, City Gas Tax, Park and Recreation, Property Redevelopment, and UDAG for various projects. The capital project funds, Planning and Utility Tax, are also budgeted to use fund balance to complete various projects. The General Fund is projected to use \$1.3 million of fund balance. The General Fund unassigned fund balance is projected to be approximately \$11 million. In accordance with the City's adopted fund balance policy, an unreserved fund balance for the General Fund

should, at a minimum, equal 30% (or 16 weeks) of the subsequent fiscal year's expenditures. Any amount below the minimum fund balance amount would require a plan to be submitted to Council for building the fund balance to an appropriate level. The City administration is confident that we will be able to adhere to that policy without issue during the upcoming fiscal year. Please see the City's Financial Policies which is available upon request.

Summary of Revenues, Expenditures, Reserves and Balances by Fund

Fund	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Adopted
001	General				
	Revenue Total	\$ 26,693,764	\$ 29,047,998	\$ 26,252,940	\$ 26,686,945
	Expense Total	\$ 24,869,513	\$ 27,393,126	\$ 27,423,395	\$ 28,022,330
001	Ending Reserves & Balances	\$ 11,929,130	\$ 13,584,002	\$ 12,413,547	\$ 11,078,162
SPECIAL REVENUE FUNDS					
011	Motor Fuel Tax				
	Revenue Total	1,925,215	1,987,795	1,925,000	1,220,000
	Expense Total	970,303	1,944,433	2,695,000	1,695,000
011	Motor Fuel Tax	2,334,992	2,378,354	1,608,354	1,133,354
013	Grants				
	Revenue Total	3,571,212	3,283,378	7,433,185	8,494,270
	Expense Total	3,514,684	3,367,354	7,433,185	8,494,270
013	Grants	(101,105)	(185,082)	(185,082)	(185,082)
014	City Gas Tax				
	Revenue Total	661,663	688,169	690,000	680,000
	Expense Total	1,508,332	874,469	1,592,990	1,122,670
014	City Gas Tax	1,591,688	1,405,388	502,398	59,728
015	Federal Special Enforcement				
	Revenue Total	3,049	-	-	-
	Expense Total	3,049	-	-	-
015	Federal Special Enforcement	-	-	-	-
016	Special Enforcement				
	Revenue Total	45,127	19,302	25,000	25,000
	Expense Total	77,212	87,472	36,650	36,650
016	Special Enforcement	540,757	472,586	460,936	449,286
017	911 Communications				
	Revenue Total	60,347	92,916	118,945	124,665
	Expense Total	60,386	92,916	118,945	124,665
017	911 Communications	-	-	-	-
018	Storm Water Utility				
	Revenue Total	727,842	783,949	732,100	743,850
	Expense Total	684,118	504,706	1,290,300	1,024,600
018	Storm Water Utility	540,041	819,284	261,084	(19,666)
019	Parks & Recreation				
	Revenue Total	4,163,621	4,929,200	4,617,125	4,739,695
	Expense Total	4,120,679	4,551,276	5,380,650	5,835,755
019	Parks & Recreation	2,030,696	2,408,620	1,645,095	549,035
020	Airport Operations				
	Revenue Total	300,664	266,694	286,915	302,890
	Expense Total	300,664	264,006	286,915	302,890
020	Airport Operations	-	2,688	2,688	2,688

Summary of Revenues, Expenditures, Reserves and Balances by Fund

Fund	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Adopted
021	Foreign Fire				
	Revenue Total	55,171	59,181	47,000	48,000
	Expense Total	47,789	56,883	11,430	28,480
021	Foreign Fire	129,131	131,429	166,999	186,519
023	Property Redevelopment				
	Revenue Total	552,466	354,250	695,100	695,300
	Expense Total	472,820	165,034	853,935	1,456,190
023	Property Redevelopment	1,072,510	1,261,726	1,102,891	342,001
024	Economic Development				
	Revenue Total	1,050,456	1,343,930	1,032,960	1,110,735
	Expense Total	779,359	1,039,383	974,130	1,494,915
024	Economic Development	7,925,117	8,229,663	8,288,493	7,904,313
025	CDBG Repayment				
	Revenue Total	14,393	12,388	13,450	25,090
	Expense Total	-	-	-	206,490
025	CDBG Repayment	734,119	746,507	759,957	578,557
026	UDAG Repayment				
		38,921	26,458	47,880	45,160
		127,086	143,462	856,300	856,320
026	UDAG Repayment	2,739,182	2,622,178	1,813,758	1,002,598
030	Public Transportation Services				
		1,396,046	2,720,598	2,289,195	2,532,610
		2,017,618	2,136,295	2,289,195	2,532,610
030	Public Transportation Services	(1,099,319)	(515,016)	(515,016)	(515,016)
032	Public Transportation Projects				
	Revenue Total	37,014	47,866	800,000	-
	Expense Total	30,008	144,013	800,000	-
032	Public Transportation Projects	141,365	45,218	45,218	45,218
Total Special Revenue Funds					
	Revenue Total	\$ 14,603,209	\$ 16,616,073	\$ 20,753,855	\$ 20,787,265
	Expense Total	\$ 14,714,108	\$ 15,371,703	\$ 24,619,625	\$ 25,211,505
	Ending Reserves & Balances	\$ 18,579,174	\$ 19,823,544	\$ 15,957,774	\$ 11,533,534
DEBT SERVICE FUNDS					
043	2016 GO Bond Debt Service				
	Revenue Total	638,656	639,606	640,365	643,265
	Expense Total	638,656	639,606	640,365	643,265
043	2016 GO Bond Debt Service	-	-	-	-
046	2011C Business Park Bonds				
	Revenue Total	315,223	315,753	322,990	325,160
	Expense Total	315,468	314,603	322,990	325,160
046	2011C Business Park Bonds	(200)	950	950	950

Summary of Revenues, Expenditures, Reserves and Balances by Fund

Fund	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Adopted
047	Business District 2013A GO Bonds				
	Revenue Total	67,980	112,006	114,580	116,980
	Expense Total	197,330	22,317	114,580	116,980
047	Business District 2013A GO Bonds	(279,125)	(189,435)	(189,435)	(189,435)
	Total Debt Service Funds				
	Revenue Total	\$ 1,021,859	\$ 1,067,365	\$ 1,077,935	\$ 1,085,405
	Expense Total	\$ 1,151,454	\$ 976,526	\$ 1,077,935	\$ 1,085,405
	Ending Reserves & Balances	\$ (279,325)	\$ (188,485)	\$ (188,485)	\$ (188,485)
	CAPITAL PROJECT FUNDS				
048	TIF 3 Regency				
	Revenue Total	75,669	74,974	75,840	74,480
	Expense Total	13,153	-	75,000	75,485
048	TIF 3 Regency	(440,582)	(365,608)	(364,768)	(365,773)
049	TIF IV				
	Revenue Total	534,374	897,802	731,140	343,140
	Expense Total	878,551	500,967	1,075,940	934,885
049	TIF IV	515,759	912,594	567,794	(23,951)
050	TIF V				
	Revenue Total	7,042	8,160	8,340	8,480
	Expense Total	1,000	1,000	-	-
050	TIF V	19,158	26,318	34,658	43,138
051	Players Fields Capital Imp				
	Revenue Total	4,433	4,899	6,000	4,600
	Expense Total	-	-	6,000	4,600
051	Players Fields Capital Imp	19,195	24,094	24,094	24,094
052	2016 GO Capital Improvement				
	Revenue Total	-	-	-	-
	Expense Total	21,750	-	-	-
052	2016 GO Capital Improvement	-	-	-	-
053	Building Repair & Maintenance				
	Revenue Total	1,779,894	1,144	214,495	135,490
	Expense Total	1,499,551	547,568	161,120	310,120
053	Building Repair & Maintenance	3,421,397	2,874,973	2,928,348	2,753,718
054	Planning Fund				
	Revenue Total	250,000	1,805,853	50,000	50,000
	Expense Total	62	195,000	50,000	1,325,000
054	Planning Fund	249,947	1,860,800	1,860,800	585,800
055	TIF Downtown				
	Revenue Total	218,806	217,600	-	-
	Expense Total	155,606	548,319	360	-
055	TIF Downtown	330,719	-	(360)	(360)

Summary of Revenues, Expenditures, Reserves and Balances by Fund

Fund	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Adopted
056	TIF East Main				
	Revenue Total	497,470	407,341	416,445	-
	Expense Total	361,022	385,999	274,420	-
056	TIF East Main	564,314	585,655	727,680	727,680
057	Computer Replacement				
	Revenue Total	299,097	527,218	513,805	102,700
	Expense Total	348,981	609,833	226,500	415,400
057	Computer Replacement	1,422,531	1,339,915	1,627,220	1,314,520
058	Vehicle Replacement				
	Revenue Total	1,078,461	674,006	1,233,280	1,543,525
	Expense Total	694,187	235,074	320,465	716,850
058	Vehicle Replacement	3,773,265	4,212,197	5,125,012	5,951,687
059	Utility Tax Capital Projects				
	Revenue Total	1,456,273	1,587,651	1,482,700	1,506,150
	Expense Total	2,979,000	1,462,352	1,195,070	2,175,935
059	Utility Tax Capital Projects	(137,148)	(11,849)	275,781	(394,004)
060	Seminary St Business District				
	Revenue Total	29,203	42,575	30,010	40,010
	Expense Total	28,456	40,626	30,010	40,010
060	Seminary St Business District	5,888	7,836	7,836	7,836
Total Capital Project Funds					
	Revenue Total	\$ 6,230,722	\$ 6,249,222	\$ 4,762,055	\$ 3,808,575
	Expense Total	\$ 6,981,319	\$ 4,526,739	\$ 3,414,885	\$ 5,998,285
	Ending Reserves & Balances	\$ 9,744,442	\$ 11,466,925	\$ 12,814,095	\$ 10,624,385
ENTERPRISE FUNDS					
061	Water Operations				
	Revenue Total	7,333,955	6,805,862	6,829,600	7,123,600
	Expense Total	6,465,201	5,358,343	6,519,190	6,571,250
061	Water Operations	28,617,176	30,064,695	30,375,105	30,927,455
067	Refuse				
	Revenue Total	2,690,070	2,813,449	2,879,790	3,120,850
	Expense Total	2,688,663	2,794,057	2,891,510	3,120,785
067	Refuse	901,913	921,305	909,585	909,650
Total Enterprise Funds					
	Revenue Total	\$ 10,024,024	\$ 9,619,312	\$ 9,709,390	\$ 10,244,450
	Expense Total	\$ 9,153,865	\$ 8,152,400	\$ 9,410,700	\$ 9,692,035
	Ending Reserves & Balances	\$ 29,519,089	\$ 30,986,001	\$ 31,284,691	\$ 31,837,106
INTERNAL SERVICE FUNDS					
078	Risk Management				
	Revenue Total	\$ 865,120	\$ 1,012,780	\$ 1,004,370	\$ 1,154,115
	Expense Total	\$ 598,009	\$ 980,770	\$ 1,004,530	\$ 1,152,545
078	Ending Reserves & Balances	\$ 1,612,066	\$ 1,644,076	\$ 1,643,916	\$ 1,645,486

Summary of Revenues, Expenditures, Reserves and Balances by Fund

Fund	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Adopted
TRUST FUNDS					
085	OPEB Trust				
	Revenue Total	\$ 1,151,371	\$ 1,236,801	\$ 138,285	\$ 141,025
	Expense Total	\$ 838,341	\$ 870,039	\$ 1,500	\$ 1,800
085	Ending Reserves & Balances	\$ 1,643,206	\$ 2,009,969	\$ 2,146,754	\$ 2,285,979
PERMANENT FUNDS					
088	Linwood Cemetery Trust				
	Revenue Total	8,906	3,005	2,300	1,900
	Expense Total	2,380	2,189	2,900	3,500
088	Linwood Cemetery Trust	86,073	86,888	86,288	84,688
089	East Linwood Cemetery Trust				
	Revenue Total	72,789	38,755	32,000	28,000
	Expense Total	13,816	13,273	15,000	15,200
089	East Linwood Cemetery Trust	522,849	548,331	565,331	578,131
	Total Permanent Funds				
	Revenue Total	\$ 81,696	\$ 41,760	\$ 34,300	\$ 29,900
	Expense Total	\$ 16,196	\$ 15,462	\$ 17,900	\$ 18,700
	Ending Reserves & Balances	\$ 608,922	\$ 635,219	\$ 651,619	\$ 662,819
COMPONENT UNIT					
900	Public Library				
	Revenue Total	1,656,481	1,665,239	1,692,955	1,772,570
	Expense Total	1,528,035	2,138,044	1,694,450	1,772,570
900	Public Library	798,779	325,975	324,480	324,480
905	Library Working Cash				
	Revenue Total	386	179	175	-
	Expense Total	-	-	-	-
905	Library Working Cash	88,808	88,987	89,162	89,162
910	Library Computer Replacement				
	Revenue Total	128	45	60	-
	Expense Total	-	29,415	-	-
910	Library Computer Replacement	29,370	-	60	60
915	Library Long Term Capital				
	Revenue Total	2,138,342	227,988	2,552,000	1,022,600
	Expense Total	643,140	2,139,976	4,233,000	1,022,600
915	Library Long Term Capital	2,377,053	465,066	(1,215,934)	(1,215,934)
918	Capital Improvement/Development				
	Revenue Total	-	550,025	-	-
	Expense Total	535,232	-	5,000,500	-
918	Capital Improvement/Development	(535,232)	14,793	(4,985,707)	(4,985,707)

Summary of Revenues, Expenditures, Reserves and Balances by Fund

Fund	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Adopted
	Total Component Unit Funds				
	Revenue Total	\$ 3,795,337	\$ 2,443,477	\$ 4,245,190	\$ 2,795,170
	Expense Total	\$ 2,706,407	\$ 4,307,435	\$ 10,927,950	\$ 2,795,170
	Ending Reserves & Balances	\$ 2,758,779	\$ 894,821	\$ (5,787,939)	\$ (5,787,939)
	TOTAL ALL FUNDS				
	Revenue Total	\$ 64,467,103	\$ 67,334,787	\$ 67,978,320	\$ 66,732,850
	Expense Total	\$ 61,029,212	\$ 62,594,197	\$ 77,898,420	\$ 73,977,775
	Ending Reserves & Balances	\$ 76,115,482	\$ 80,856,072	\$ 70,935,972	\$ 63,691,047

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FUND SUMMARY BY CATEGORY - FISCAL YEARS 2020 - 2023

Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
GENERAL FUND				
General				
Taxes	21,817,432	25,056,232	22,576,185	23,103,435
Licenses and Permits	299,889	387,349	407,400	404,200
Fines and Costs	322,215	404,069	272,400	294,100
Use of Money & Property	964,555	832,143	811,430	746,150
Intergovernmental Revenue	2,251,115	1,120,568	1,147,955	1,164,165
Charges for Current Services	989,621	1,186,931	1,013,970	946,295
Other Revenue	41,401	52,327	23,600	28,600
Transfer From Other Funds	62	6,633	-	-
Reimbursement from Others	7,475	1,747	-	-
Revenue	26,693,764	29,047,998	26,252,940	26,686,945
Personnel Services	20,983,456	21,116,398	22,056,735	22,386,930
Contractual Services	1,557,236	1,878,118	2,530,430	2,582,320
Commodities	454,993	579,273	747,435	698,660
Capital Outlay	-	94,685	-	60,000
Other Charges	1,873,829	3,724,652	2,088,795	2,294,420
Expense	24,869,513	27,393,126	27,423,395	28,022,330
General	1,824,251	1,654,873	(1,170,455)	(1,335,385)
Total General Fund				
Revenue Total	26,693,764	29,047,998	26,252,940	26,686,945
Expense Total	24,869,513	27,393,126	27,423,395	28,022,330
Revenue Over/(Under) Expense	1,824,251	1,654,873	(1,170,455)	(1,335,385)
SPECIAL REVENUE FUNDS				
Motor Fuel Tax				
Use of Money & Property	6,947	2,713	25,000	20,000
Intergovernmental Revenue	1,918,269	1,985,082	1,900,000	1,200,000
Revenue	1,925,215	1,987,795	1,925,000	1,220,000
Contractual Services	720,173	812,551	1,975,000	835,000
Commodities	250,131	223,075	370,000	370,000
Capital Outlay	-	908,806	350,000	475,000
Other Charges	-	-	-	15,000
Expense	970,303	1,944,433	2,695,000	1,695,000
Motor Fuel Tax	954,912	43,363	(770,000)	(475,000)

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2020 - 2023

Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Grants				
Intergovernmental Revenue	3,571,212	3,158,603	6,881,385	7,701,070
Transfer From Other Funds	-	124,774	551,800	793,200
Revenue	3,571,212	3,283,378	7,433,185	8,494,270
Personnel Services	3,840	17,250	74,845	-
Contractual Services	348,784	257,962	602,790	259,970
Commodities	120,006	61,042	26,000	28,000
Capital Outlay	488,247	-	1,330,020	4,320,020
Other Charges	2,553,807	3,031,100	5,399,530	3,886,280
Expense	3,514,684	3,367,354	7,433,185	8,494,270
Grants	56,528	(83,977)	-	-
City Gas Tax				
Taxes	632,626	680,460	680,000	670,000
Use of Money & Property	28,920	3,248	10,000	10,000
Charges for Current Services	117	527	-	-
Reimbursement from Others	-	3,933	-	-
Revenue	661,663	688,169	690,000	680,000
Personnel Services	101,815	211,515	223,270	230,390
Contractual Services	369,188	280,515	573,420	200,480
Commodities	256,174	168,827	176,300	176,800
Capital Outlay	781,155	213,612	620,000	500,000
Other Charges	-	-	-	15,000
Expense	1,508,332	874,469	1,592,990	1,122,670
City Gas Tax	(846,669)	(186,300)	(902,990)	(442,670)
Federal Special Enforcement				
Use of Money & Property	8	-	-	-
Intergovernmental Revenue	3,042	-	-	-
Revenue	3,049	-	-	-
Contractual Services	3,049	-	-	-
Expense	3,049	-	-	-
Federal Special Enforcement	-	-	-	-

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2020 - 2023

Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Special Enforcement				
Fines and Costs	7,195	5,169	10,000	10,000
Use of Money & Property	4,044	623	2,000	2,000
Intergovernmental Revenue	18,890	12,510	13,000	13,000
Other Revenue	14,998	1,000	-	-
Revenue	45,127	19,302	25,000	25,000
Personnel Services	2,228	3	10,145	10,145
Contractual Services	35,848	27,529	10,305	10,305
Commodities	39,135	59,941	15,200	15,200
Other Charges	-	-	1,000	1,000
Expense	77,212	87,472	36,650	36,650
Special Enforcement	(32,085)	(68,171)	(11,650)	(11,650)
911 Communications				
Intergovernmental Revenue	60,347	92,916	118,945	124,665
Revenue	60,347	92,916	118,945	124,665
Personnel Services	60,386	92,916	118,945	124,665
Expense	60,386	92,916	118,945	124,665
911 Communications	(39)	-	-	-
Storm Water Utility				
Taxes	722,017	781,047	729,300	740,850
Use of Money & Property	3,488	673	500	700
Intergovernmental Revenue	2,225	2,229	2,300	2,300
Other Revenue	112	-	-	-
Revenue	727,842	783,949	732,100	743,850
Personnel Services	393,423	409,043	414,935	422,620
Contractual Services	68,976	20,871	47,705	57,680
Commodities	35,075	60,866	61,560	54,020
Capital Outlay	95,264	13,925	275,000	350,000
Other Charges	91,380	-	491,100	140,280
Expense	684,118	504,706	1,290,300	1,024,600
Storm Water Utility	43,724	279,243	(558,200)	(280,750)

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2020 - 2023

Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Parks & Recreation				
Taxes	3,365,060	3,933,955	3,553,585	3,578,440
Use of Money & Property	671,544	893,937	965,840	1,037,755
Intergovernmental Revenue	18,941	-	-	-
Charges for Current Services	44,299	44,211	46,000	44,000
Other Revenue	53,119	45,807	40,500	43,800
Transfer From Other Funds	10,093	8,706	11,200	35,700
Reimbursement from Others	566	2,584	-	-
Revenue	4,163,621	4,929,200	4,617,125	4,739,695
Personnel Services	2,149,065	2,444,459	2,876,805	3,033,130
Contractual Services	1,010,040	1,353,367	1,323,405	1,560,490
Commodities	414,619	545,374	555,695	720,595
Other Charges	546,955	208,076	624,745	521,540
Expense	4,120,679	4,551,276	5,380,650	5,835,755
Parks & Recreation	42,942	377,924	(763,525)	(1,096,060)
Airport Operations				
Taxes	2,068	3,504	2,000	4,000
Use of Money & Property	180,577	250,324	222,500	222,500
Intergovernmental Revenue	30,000	-	-	-
Charges for Current Services	30	-	-	-
Transfer From Other Funds	87,989	10,179	62,415	76,390
Reimbursement from Others	-	2,688	-	-
Revenue	300,664	266,694	286,915	302,890
Personnel Services	89,079	95,496	105,045	109,530
Contractual Services	81,171	49,302	37,840	42,735
Commodities	67,662	78,527	78,430	88,425
Other Charges	62,753	40,681	65,600	62,200
Expense	300,664	264,006	286,915	302,890
Airport Operations	-	2,688	-	-
Foreign Fire				
Use of Money & Property	594	75	-	-
Intergovernmental Revenue	54,577	59,106	47,000	48,000
Revenue	55,171	59,181	47,000	48,000

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2020 - 2023

Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Contractual Services	17,078	9,169	6,930	4,080
Commodities	30,711	47,714	4,500	24,400
Expense	47,789	56,883	11,430	28,480
Foreign Fire	7,382	2,298	35,570	19,520
Property Redevelopment				
Use of Money & Property	5,777	596	2,600	2,800
Intergovernmental Revenue	-	123,195	-	-
Charges for Current Services	283,199	14,995	337,500	337,500
Other Revenue	50,991	-	-	-
Transfer From Other Funds	212,500	215,464	355,000	355,000
Revenue	552,466	354,250	695,100	695,300
Personnel Services	16,621	23,579	24,180	26,325
Contractual Services	221,951	125,987	346,055	946,115
Commodities	-	1,780	3,200	3,200
Other Charges	234,249	13,688	480,500	480,550
Expense	472,820	165,034	853,935	1,456,190
Property Redevelopment	79,646	189,216	(158,835)	(760,890)
Economic Development				
Taxes	941,019	1,128,206	950,500	1,030,250
Use of Money & Property	59,037	36,943	7,460	5,485
Transfer From Other Funds	-	178,781	75,000	75,000
Reimbursement from Others	50,400	-	-	-
Revenue	1,050,456	1,343,930	1,032,960	1,110,735
Personnel Services	160,847	139,036	124,710	127,510
Contractual Services	253,411	168,446	206,660	321,655
Commodities	3,675	3,769	-	-
Other Charges	361,426	728,132	642,760	1,045,750
Expense	779,359	1,039,383	974,130	1,494,915
Economic Development	271,097	304,547	58,830	(384,180)
CDBG Repayment				
Use of Money & Property	14,393	12,388	13,450	25,090

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2020 - 2023

Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Revenue	14,393	12,388	13,450	25,090
Other Charges	-	-	-	206,490
Expense	-	-	-	206,490
CDBG Repayment	14,393	12,388	13,450	(181,400)
UDAG Repayment				
Use of Money & Property	22,312	7,935	28,880	26,160
Transfer From Other Funds	16,609	18,523	19,000	19,000
Revenue	38,921	26,458	47,880	45,160
Contractual Services	14,586	18,741	36,300	36,320
Capital Outlay	-	-	165,000	165,000
Other Charges	112,500	124,721	655,000	655,000
Expense	127,086	143,462	856,300	856,320
UDAG Repayment	(88,165)	(117,004)	(808,420)	(811,160)
Public Transportation Services				
Use of Money & Property	31,147	53,381	52,350	96,325
Intergovernmental Revenue	1,004,162	2,664,727	1,862,865	1,972,005
Other Revenue	-	1,680	-	-
Transfer From Other Funds	273,643	90	373,980	464,280
Reimbursement from Others	87,095	720	-	-
Revenue	1,396,046	2,720,598	2,289,195	2,532,610
Personnel Services	1,004,444	1,499,177	1,665,690	1,728,740
Contractual Services	861,451	350,938	379,970	447,715
Commodities	151,505	275,592	243,315	355,935
Other Charges	219	10,588	220	220
Expense	2,017,618	2,136,295	2,289,195	2,532,610
Public Transportation Services	(621,572)	584,303	-	-
Public Transportation Projects				
Use of Money & Property	567	23,727	-	-
Intergovernmental Revenue	36,448	5,320	800,000	-
Other Revenue	-	8,450	-	-

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2020 - 2023

Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Transfer From Other Funds	-	10,369	-	-
Revenue	37,014	47,866	800,000	-
Contractual Services	1,440	1,880	-	-
Commodities	28,568	10,726	-	-
Capital Outlay	-	-	800,000	-
Other Charges	-	131,407	-	-
Expense	30,008	144,013	800,000	-
Public Transportation Projects	7,007	(96,147)	-	-
Total Special Revenue Funds				
Revenue Total	14,603,209	16,616,073	20,753,855	20,787,265
Expense Total	14,714,108	15,371,703	24,619,625	25,211,505
Revenue Over/(Under) Expense	(110,900)	1,244,370	(3,865,770)	(4,424,240)
DEBT SERVICE FUNDS				
2016 GO Bond Debt Service				
Use of Money & Property	56	-	-	-
Transfer From Other Funds	638,600	639,606	640,365	643,265
Revenue	638,656	639,606	640,365	643,265
Contractual Services	494	2,994	600	800
Other Charges	638,163	636,613	639,765	642,465
Expense	638,656	639,606	640,365	643,265
2016 GO Bond Debt Service	-	-	-	-
2011C Business Park Bonds				
Use of Money & Property	87,606	88,295	101,230	86,945
Transfer From Other Funds	227,617	227,458	221,760	238,215
Revenue	315,223	315,753	322,990	325,160
Contractual Services	676	676	750	900
Other Charges	314,793	313,928	322,240	324,260
Expense	315,468	314,603	322,990	325,160
2011C Business Park Bonds	(245)	1,150	-	-

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2020 - 2023

Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Business Dstrct 2013A GO Bonds				
Use of Money & Property	4,740	51	-	-
Other Revenue	11,725	57,891	-	-
Transfer From Other Funds	51,515	54,065	114,580	116,980
Revenue	67,980	112,006	114,580	116,980
Contractual Services	39,050	(88,763)	1,100	1,300
Other Charges	158,280	111,080	113,480	115,680
Expense	197,330	22,317	114,580	116,980
Business Dstrct 2013A GO Bonds	(129,350)	89,689	-	-
Total Debt Service Funds				
Revenue Total	1,021,859	1,067,365	1,077,935	1,085,405
Expense Total	1,151,454	976,526	1,077,935	1,085,405
Revenue Over/(Under) Expense	(129,595)	90,839	-	-
CAPITAL PROJECT FUNDS				
TIF 3 Regency Cap Proj				
Taxes	75,597	74,943	75,700	74,410
Use of Money & Property	72	31	140	70
Revenue	75,669	74,974	75,840	74,480
Contractual Services	-	-	-	160
Other Charges	13,153	-	75,000	75,325
Expense	13,153	-	75,000	75,485
TIF 3 Regency Cap Proj	62,516	74,974	840	(1,005)
TIF IV				
Taxes	338,167	352,603	361,900	339,140
Use of Money & Property	3,670	1,257	1,740	4,000
Charges for Current Services	-	-	100,000	-
Other Revenue	690	-	-	-
Transfer From Other Funds	191,847	543,942	267,500	-
Reimbursement from Others	-	-	-	-
Revenue	534,374	897,802	731,140	343,140
Contractual Services	446,582	7,570	2,660	2,670
Commodities	-	-	-	-

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2020 - 2023

Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Capital Outlay	264,748	114,096	267,500	-
Other Charges	167,221	379,301	805,780	932,215
Expense	878,551	500,967	1,075,940	934,885
TIF IV	(344,177)	396,835	(344,800)	(591,745)
TIF V				
Taxes	6,979	8,114	8,200	8,290
Use of Money & Property	63	46	140	190
Revenue	7,042	8,160	8,340	8,480
Other Charges	1,000	1,000	-	-
Expense	1,000	1,000	-	-
TIF V	6,042	7,160	8,340	8,480
Players Fields Capital Imp				
Use of Money & Property	4,433	4,899	6,000	4,600
Revenue	4,433	4,899	6,000	4,600
Commodities	-	-	6,000	4,600
Expense	-	-	6,000	4,600
Players Fields Capital Imp	4,433	4,899	-	-
2016 GO Capital Improvement				
Use of Money & Property	-	-	-	-
Revenue	-	-	-	-
Contractual Services	21,750	-	-	-
Expense	21,750	-	-	-
2016 GO Capital Improvement	(21,750)	-	-	-
Building Repair & Maintenance				
Use of Money & Property	31,709	2,344	3,535	36,130
Other Revenue	93,025	(1,200)	-	-
Transfer From Other Funds	1,655,160	-	210,960	99,360
Revenue	1,779,894	1,144	214,495	135,490

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2020 - 2023

Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Contractual Services	171,605	33,956	106,000	41,000
Commodities	57,930	75,028	-	-
Capital Outlay	1,270,016	438,584	55,120	269,120
Expense	1,499,551	547,568	161,120	310,120
 Building Repair & Maintenance	 280,343	 (546,424)	 53,375	 (174,630)
 Planning Fund				
Other Revenue	-	5,800	-	-
Transfer From Other Funds	250,000	1,800,053	50,000	50,000
Revenue	250,000	1,805,853	50,000	50,000
 Commodities	 -	 -	 50,000	 -
Capital Outlay	-	-	-	1,050,000
Other Charges	62	195,000	-	275,000
Expense	62	195,000	50,000	1,325,000
 Planning Fund	 249,938	 1,610,853	 -	 (1,275,000)
 TIF Downtown				
Taxes	218,365	216,696	-	-
Use of Money & Property	441	313	-	-
Other Revenue	-	591	-	-
Revenue	218,806	217,600	-	-
 Contractual Services	 345	 3,047	 360	 -
Capital Outlay	-	34,309	-	-
Other Charges	155,261	510,963	-	-
Expense	155,606	548,319	360	-
 TIF Downtown	 63,200	 (330,719)	 (360)	 -
 TIF East Main				
Taxes	495,880	406,916	415,600	-
Use of Money & Property	1,590	425	845	-
Revenue	497,470	407,341	416,445	-
 Contractual Services	 345	 350	 6,920	 -
Other Charges	360,677	385,649	267,500	-
Expense	361,022	385,999	274,420	-

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2020 - 2023

Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
TIF East Main	136,448	21,341	142,025	-
Computer Replacement				
Use of Money & Property	11,577	4,273	6,145	22,300
Intergovernmental Revenue	-	410,444	-	-
Other Revenue	-	1,200	-	-
Transfer From Other Funds	287,520	111,300	507,660	80,400
Other Financing Source	-	-	-	-
Revenue	299,097	527,218	513,805	102,700
Contractual Services	17,164	14,384	1,500	1,000
Commodities	331,816	103,236	135,000	257,300
Capital Outlay	-	492,214	90,000	157,100
Expense	348,981	609,833	226,500	415,400
Computer Replacement	(49,883)	(82,615)	287,305	(312,700)
Vehicle Replacement				
Use of Money & Property	34,281	7,486	10,240	59,125
Other Revenue	12,000	39,500	-	-
Transfer From Other Funds	1,032,180	627,020	1,223,040	1,484,400
Revenue	1,078,461	674,006	1,233,280	1,543,525
Contractual Services	1,091	268	2,500	1,000
Commodities	56,948	97,888	75,000	69,850
Capital Outlay	636,148	136,918	242,965	646,000
Other Charges	-	-	-	-
Expense	694,187	235,074	320,465	716,850
Vehicle Replacement	384,274	438,932	912,815	826,675
Utility Tax Capital Projects				
Taxes	1,433,265	1,585,762	1,480,700	1,504,150
Use of Money & Property	13,008	1,889	2,000	2,000
Other Revenue	10,000	-	-	-
Revenue	1,456,273	1,587,651	1,482,700	1,506,150
Contractual Services	582,243	122,187	273,900	183,500
Commodities	31,642	57,606	48,300	-

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2020 - 2023

Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Capital Outlay	284,713	628,310	80,900	613,250
Other Charges	2,080,402	654,248	791,970	1,379,185
Expense	2,979,000	1,462,352	1,195,070	2,175,935
 Utility Tax Capital Projects	 (1,522,727)	 125,299	 287,630	 (669,785)
 Seminary St Business District				
Taxes	29,153	42,572	30,000	40,000
Use of Money & Property	49	3	10	10
Other Revenue	-	-	-	-
Other Financing Source	-	-	-	-
Revenue	29,203	42,575	30,010	40,010
 Other Charges	 28,456	 40,626	 30,010	 40,010
Expense	28,456	40,626	30,010	40,010
 Seminary St Business District	 746	 1,948	 -	 -
 Total Capital Project Funds				
Revenue Total	6,230,722	6,249,222	4,762,055	3,808,575
Expense Total	6,981,319	4,526,739	3,414,885	5,998,285
Revenue Over/(Under) Expense	(750,596)	1,722,483	1,347,170	(2,189,710)
 ENTERPRISE FUNDS				
Water Operations				
Use of Money & Property	6,635,007	6,485,979	6,622,100	6,890,100
Intergovernmental Revenue	776	-	-	-
Charges for Current Services	64,636	61,538	62,500	63,500
Other Revenue	633,535	258,345	145,000	170,000
Transfer From Other Funds	-	-	-	-
Reimbursement from Others	-	-	-	-
Revenue	7,333,955	6,805,862	6,829,600	7,123,600
 Personnel Services	 2,064,983	 1,769,140	 2,156,480	 2,177,340
Contractual Services	1,726,286	1,543,253	1,793,870	1,797,320
Commodities	598,488	492,881	932,850	955,945
Other Charges	2,075,445	1,553,069	1,635,990	1,640,645
Expense	6,465,201	5,358,343	6,519,190	6,571,250
 Water Operations	 868,753	 1,447,520	 310,410	 552,350

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2020 - 2023

Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Refuse				
Use of Money & Property	40,599	47,622	43,500	42,500
Charges for Current Services	2,649,471	2,765,828	2,836,290	3,078,350
Revenue	2,690,070	2,813,449	2,879,790	3,120,850
Personnel Services	34,201	39,703	40,495	42,470
Contractual Services	2,648,927	2,748,405	2,844,700	3,077,000
Commodities	413	918	250	250
Other Charges	5,123	5,031	6,065	1,065
Expense	2,688,663	2,794,057	2,891,510	3,120,785
Refuse	1,407	19,392	(11,720)	65
Total Enterprise Funds				
Revenue Total	10,024,024	9,619,312	9,709,390	10,244,450
Expense Total	9,153,865	8,152,400	9,410,700	9,692,035
Revenue Over/(Under) Expense	870,160	1,466,912	298,690	552,415
INTERNAL SERVICE FUNDS				
Risk Management				
Use of Money & Property	13,067	1,213	1,800	2,000
Charges for Current Services	787,104	986,933	1,002,570	1,152,115
Other Revenue	12,556	2,468	-	-
Reimbursement from Others	21,902	10,678	-	-
Other Financing Source	30,491	11,489	-	-
Revenue	865,120	1,012,780	1,004,370	1,154,115
Personnel Services	106,600	65,536	127,940	124,860
Contractual Services	490,668	914,918	876,175	1,027,270
Commodities	346	20	-	-
Other Charges	395	296	415	415
Expense	598,009	980,770	1,004,530	1,152,545
Risk Management	267,112	32,010	(160)	1,570
Total Internal Service Funds				
Revenue Total	865,120	1,012,780	1,004,370	1,154,115
Expense Total	598,009	980,770	1,004,530	1,152,545
Revenue Over/(Under) Expense	267,112	32,010	(160)	1,570

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2020 - 2023

Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
TRUST FUNDS				
OPEB Trust				
Use of Money & Property	177,974	227,594	-	-
Charges for Current Services	973,397	1,009,207	138,285	141,025
Revenue	1,151,371	1,236,801	138,285	141,025
Personnel Services	837,332	868,732	-	-
Contractual Services	1,009	1,307	1,500	1,800
Expense	838,341	870,039	1,500	1,800
OPEB Trust	313,030	366,763	136,785	139,225
Total Trust Funds				
Revenue Total	1,151,371	1,236,801	138,285	141,025
Expense Total	838,341	870,039	1,500	1,800
Revenue Over/(Under) Expense	313,030	366,763	136,785	139,225
PERMANENT FUNDS				
Linwood Cemetery Trust				
Use of Money & Property	8,906	3,005	2,300	1,900
Revenue	8,906	3,005	2,300	1,900
Contractual Services	895	957	1,200	1,500
Other Charges	1,484	1,233	1,700	2,000
Expense	2,380	2,189	2,900	3,500
Linwood Cemetery Trust	6,526	816	(600)	(1,600)
East Linwood Cemetery Trust				
Use of Money & Property	51,689	19,255	12,000	11,000
Other Revenue	21,100	19,500	20,000	17,000
Revenue	72,789	38,755	32,000	28,000
Contractual Services	5,208	5,799	5,500	6,500
Other Charges	8,608	7,474	9,500	8,700
Expense	13,816	13,273	15,000	15,200
East Linwood Cemetery Trust	58,974	25,482	17,000	12,800

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2020 - 2023

Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Total Permanent Funds				
Revenue Total	81,696	41,760	34,300	29,900
Expense Total	16,196	15,462	17,900	18,700
Revenue Over/(Under) Expense	65,500	26,298	16,400	11,200
COMPONENT UNIT				
Public Library				
Taxes	1,554,571	1,571,836	1,635,355	1,716,070
Licenses and Permits	1,106	1,513	-	-
Use of Money & Property	5,270	4,713	500	500
Intergovernmental Revenue	49,344	66,834	52,000	54,000
Charges for Current Services	1,526	1,958	2,000	1,000
Other Revenue	10,621	10,643	1,100	1,000
Reimbursement from Others	34,043	7,743	2,000	-
Revenue	1,656,481	1,665,239	1,692,955	1,772,570
Personnel Services	1,113,791	1,103,567	1,126,065	1,186,480
Contractual Services	247,549	269,027	277,695	301,900
Commodities	158,668	198,186	213,500	206,500
Capital Outlay	-	-	-	-
Other Charges	8,027	567,264	77,190	77,690
Expense	1,528,035	2,138,044	1,694,450	1,772,570
Public Library	128,446	(472,804)	(1,495)	-
Library Working Cash				
Use of Money & Property	386	179	175	-
Revenue	386	179	175	-
Contractual Services	-	-	-	-
Expense	-	-	-	-
Library Working Cash	386	179	175	-
Library Computer Replacement				
Use of Money & Property	128	45	60	-
Revenue	128	45	60	-
Commodities	-	29,415	-	-
Expense	-	29,415	-	-

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2020 - 2023

Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Library Computer Replacement	128	(29,370)	60	-
Library Long Term Capital				
Taxes	40,000	40,000	40,000	40,000
Fines and Costs	871	1,057	7,000	-
Use of Money & Property	34,226	1,821	-	-
Intergovernmental Revenue	-	70,000	-	-
Other Revenue	2,002,181	10,888	2,505,000	5,000
Reimbursement from Others	61,065	104,223	-	977,600
Revenue	2,138,342	227,988	2,552,000	1,022,600
Contractual Services	140,597	63,172	100,000	-
Capital Outlay	423,693	1,941,364	4,000,000	-
Other Charges	78,850	135,440	133,000	1,022,600
Expense	643,140	2,139,976	4,233,000	1,022,600
Library Long Term Capital	1,495,202	(1,911,988)	(1,681,000)	-
Library Capital Improvement/Development				
Use of Money & Property	-	25	-	-
Transfer From Other Funds	-	550,000	-	-
Revenue	-	550,025	-	-
Capital Outlay	460,995	-	-	-
Other Charges	74,237	-	5,000,500	-
Expense	535,232	-	5,000,500	-
Library Capital Improvement/Development	(535,232)	550,025	(5,000,500)	-
Total Component Unit				
Revenue Total	3,795,337	2,443,477	4,245,190	2,795,170
Expense Total	2,706,407	4,307,435	10,927,950	2,795,170
Revenue Over/(Under) Expense	1,088,930	(1,863,958)	(6,682,760)	-
Grand Total				
Revenue Total	64,467,103	67,334,787	67,978,320	66,732,850
Expense Total	61,029,212	62,594,197	77,898,420	73,977,775
Grand Total	3,437,892	4,740,590	(9,920,100)	(7,244,925)

City of Galesburg 2023 Budget Fund Summary

Fund/Division	Fund/ Division Number	2023 Revenues	Use from Other Sources	2023 Expenditures
General Fund	001			
City Council	105			163,340
City Manager	110			325,275
City Clerk	115			369,890
Human Resources/Benefits	120			251,935
Legal	145			185,690
Contracts and Subsidies	160			2,839,945
Finance	205			870,815
Management Information Systems	207			473,755
Planning	305			78,045
Inspections	306			925,830
Engineering	410			574,960
Fleet Services	445			540,740
Street and Bridge Maintenance	450			1,868,645
Fire and Police Commission	505			24,955
Police	510			8,519,555
School Crossing Guard	525			88,040
Communications and Records	550			2,157,530
Fire	605			7,752,115
Emergency Services	630			11,270
GENERAL FUND		26,686,945	1,335,385	28,022,330
SPECIAL REVENUE FUNDS				
Motor Fuel Tax	011	1,220,000	475,000	1,695,000
Grants	013	8,494,270	-	8,494,270
City Gas Tax	014	680,000	442,670	1,122,670
Special Enforcements	016	25,000	11,650	36,650
ETSB	017	124,665	-	124,665
Storm Water Utility	018	743,850	280,750	1,024,600
Park Fund	019			
Park & Recreation Administration	1905			2,308,020
City Hall Buildings & Grounds	1910			188,150
PSB Buildings & Grounds	1911			132,600
Park Operation and Maintenance	1915			714,110
Golf Course	1920			884,280
Allison Campground	1925			96,175
Lake Storey Beach	1930			110,055
Lake Storey Pavilion	1935			101,700
Recreation Special Programs	1940			227,205
Lakeside Recreation Facility	1945			140,065
Lakeside Water Park	1950			257,355
Hawthorne Pool	1955			126,855
Hawthorne Gymnasium	1960			28,410
Maintenance of Linwood Cemetery	1965			220,525

City of Galesburg 2023 Budget Fund Summary

Fund/Division	Fund/ Division Number	2023 Revenues	Use from Other Sources	2023 Expenditures
Forestry	1975			280,585
Community Center	1980			19,665
Park Fund		4,739,695	1,096,060	5,835,755
Airport Fund	020	302,890	-	302,890
Foreign Fire	021	48,000	-	28,480
Property Redevelopment	023	695,300	760,890	1,456,190
Economic Development	024	1,110,735	384,180	1,494,915
CDBG Repayment	025	25,090	181,400	206,490
UDAG Repayment	026	45,160	811,160	856,320
Public Transportation Services	030			
Handivan	320			953,725
Bus Subsidy	370			1,578,885
		2,532,610	-	2,532,610
Public Transportation Projects	032	-	-	-
Total Special Revenue Funds		20,787,265	4,443,760	25,211,505
DEBT SERVICE FUNDS				
2016 GO Bond Debt Service	043	643,265	-	643,265
2011C Business Park	046	325,160	-	325,160
2013A Seminary Street Business District	047	116,980	-	116,980
Total Debt Service Funds		1,085,405	-	1,085,405
CAPITAL PROJECT FUNDS				
TIF 3 Regency Capital Project	048	74,480	1,005	75,485
TIF IV	049	343,140	591,745	934,885
TIF V	050	8,480	-	0
Player Fees	051	4,600	-	4,600
Building Repair & Maintenance	053	135,490	174,630	310,120
Planning Fund	054	50,000	1,275,000	1,325,000
Computer Replacement	057	102,700	312,700	415,400
Vehicle Replacement	058	1,543,525	-	716,850
Utility Tax Capital Projects	059	1,506,150	669,785	2,175,935
Seminary Street Business District	060	40,010	-	40,010
Total Capital Project Funds		3,808,575	3,024,865	5,998,285
ENTERPRISE FUNDS				
Water Operations	061	7,123,600	-	6,571,250
Refuse	067	3,120,850	-	3,120,785
Total Enterprise Funds		10,244,450	-	9,692,035
INTERNAL SERVICE FUNDS				
Risk Management	078	1,154,115	-	1,152,545
Total Internal Service Funds		1,154,115	-	1,152,545

City of Galesburg 2023 Budget Fund Summary

Fund/Division	Fund/ Division Number	2023 Revenues	Use from Other Sources	2023 Expenditures
TRUST/PENSION FUNDS				
OPEB Trust	085	141,025	-	1,800
Total Trust/Pension Funds		141,025	-	1,800
PERMANENT FUNDS				
Linwood Cemetery	088	1,900	1,600	3,500
East Linwood Cemetery	089	28,000	-	15,200
Total Permanent Funds		29,900	1,600	18,700
COMPONENT UNIT				
Galesburg Public Library	900	1,772,570	-	1,772,570
Galesburg Library Long Term Capital	915	1,022,600	-	1,022,600
Total Component Unit		2,795,170	-	2,795,170
Grand Total - All Funds		\$ 66,732,850	\$ 8,805,610	\$ 73,977,775

General Ledger

General Fund Summary



General Fund	Divison Number	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Revenue	0000	26,693,764.22	29,047,998.35	26,252,940.00	26,686,945.00
City Council	0105	117,816.90	163,697.24	226,835.00	163,340.00
City Manager	0110	290,025.88	294,461.94	320,655.00	325,275.00
City Clerk	0115	355,627.85	354,607.08	352,455.00	369,890.00
Human ResourcesBenefits	0120	207,435.78	214,494.05	252,760.00	251,935.00
Community Services	0125	0.00	0.00	0.00	0.00
Human Services	0130	0.00	0.00	0.00	0.00
Legal	0145	245,413.02	183,665.06	182,255.00	185,690.00
Contracts and Subsidies	0160	1,817,681.31	4,074,982.49	2,173,945.00	2,839,945.00
Finance	0205	824,400.15	810,776.73	863,640.00	870,815.00
Management	0207	561,255.64	462,647.79	539,990.00	473,755.00
Information Systems					
City Treasurer	0210	0.00	0.00	0.00	0.00
Planning	0305	126,317.02	86,912.96	74,540.00	78,045.00
Inspections	0306	720,698.75	773,102.79	901,740.00	925,830.00
Pavilion	0307	0.00	0.00	0.00	0.00
Lakeside Water Park	0308	0.00	0.00	0.00	0.00
Hawthorne Pool	0309	0.00	0.00	0.00	0.00
Recreation Special	0310	0.00	0.00	0.00	0.00
Programs					
Hawthorne Gymnasium	0311	0.00	0.00	0.00	0.00
Lakeside Recreation	0312	0.00	0.00	0.00	0.00
Facility					
Lake Storey Beach	0313	0.00	0.00	0.00	0.00
Recreation	0314	0.00	0.00	0.00	0.00
Administration					
Handivan	0320	0.00	0.00	0.00	0.00
Community Center	0335	0.00	0.00	0.00	0.00
Bus Subsidy	0370	0.00	0.00	0.00	0.00
Public Works	0401	0.00	0.00	0.00	0.00
Supervision					
City Hall Buildings and	0405	0.00	0.00	0.00	0.00
Ground					
Engineering	0410	651,016.11	554,405.53	593,365.00	574,960.00
Park Operation and	0420	0.00	0.00	0.00	0.00
Maintenance					
Forestry	0425	0.00	0.00	0.00	0.00
Linwood Cemetery	0440	0.00	0.00	0.00	0.00
Fleet Services	0445	517,390.59	511,505.92	544,495.00	540,740.00
Street & Bridge	0450	1,368,794.67	1,781,053.98	1,993,745.00	1,868,645.00
Maintenance					
Allison Campground	0455	0.00	0.00	0.00	0.00
Airport Operations	0460	0.00	0.00	0.00	0.00
Golf Course	0465	0.00	0.00	0.00	0.00
Fire & Police	0505	20,985.96	28,106.36	48,950.00	24,955.00
Commission					
Police	0510	7,487,809.74	7,495,975.22	8,527,150.00	8,519,555.00
Emergency Police	0520	0.00	0.00	0.00	0.00
School Crossing Guards	0525	17,892.86	44,777.61	83,430.00	88,040.00
Communications and	0550	2,011,843.75	2,217,467.30	2,134,180.00	2,157,530.00
Records					

General Fund	Divison Number	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
PSB Maintenance of Structure	0565	0.00	0.00	0.00	0.00
Neighborhood Enhancement	0575	0.00	0.00	0.00	0.00
Fire	0605	7,511,076.25	7,332,534.47	7,594,110.00	7,752,115.00
Emergency Services	0630	16,030.97	7,951.02	15,155.00	11,270.00
Expense	0630	24,869,513.20	27,393,125.54	27,423,395.00	28,022,330.00
Revenue Total		26,693,764.22	29,047,998.35	26,252,940.00	26,686,945.00
Expense Total		24,869,513.20	27,393,125.54	27,423,395.00	28,022,330.00

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General Ledger Summary by Source



Revenue	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
General Fund				
Taxes	21,817,431.84	25,056,232.04	22,576,185.00	23,103,435.00
Licenses and Permits	299,888.74	387,348.55	407,400.00	404,200.00
Fines and Costs	322,215.19	404,068.83	272,400.00	294,100.00
Use of Money & Property	964,554.84	832,143.42	811,430.00	746,150.00
Intergovernmental Revenue	2,251,114.53	1,120,568.14	1,147,955.00	1,164,165.00
Charges for Current Services	989,620.72	1,186,930.87	1,013,970.00	946,295.00
Other Revenue	41,401.07	52,326.79	23,600.00	28,600.00
Transfer From Other Funds	62.21	6,632.51	0.00	0.00
Reimbursement from Others	7,475.08	1,747.20	0.00	0.00
General Fund	26,693,764.22	29,047,998.35	26,252,940.00	26,686,945.00

General Ledger
Detail by Source



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
30010	General Fund Taxes				
30010	Property Taxes	7,701,793.07	7,636,172.92	7,827,835.00	7,729,555.00
30011	SSA #1 Property Tax	139,149.90	121,795.05	179,000.00	187,930.00
30020	Replacement Taxes	902,048.22	1,762,567.08	947,000.00	1,500,000.00
30030	State Income Tax	3,314,880.56	4,089,139.62	3,534,000.00	3,511,200.00
30040	Sales Tax	4,607,314.24	5,185,418.04	4,506,750.00	4,444,750.00
30043	Local Use Tax	1,152,688.65	1,068,671.93	1,091,400.00	1,040,400.00
30045	Cannabis Use Tax	0.00	0.00	0.00	0.00
30050	Home Rule Tax	2,375,777.88	3,070,458.77	2,667,200.00	2,758,600.00
30060	Prepared Food & Bev Tax	1,317,181.11	1,580,379.94	1,440,000.00	1,476,000.00
30070	Hotel Motel Tax	0.00	0.00	0.00	0.00
30090	Video Gambling Tax	294,241.50	526,366.01	368,000.00	440,000.00
30100	Municipal Auto Rental Tax	12,356.71	15,262.68	15,000.00	15,000.00
30100	Taxes	21,817,431.84	25,056,232.04	22,576,185.00	23,103,435.00
31010	Licenses and Permits				
31010	Liquor Licenses	171,784.07	209,676.55	235,000.00	230,000.00
31015	Gaming License	0.00	40,000.00	41,250.00	42,500.00
31020	Entertainment Permit	1,400.00	2,100.00	1,500.00	1,500.00
31021	Adult Establishment Lic.	0.00	780.00	750.00	1,000.00
31030	Sidewalk Cafe License	0.00	150.00	300.00	200.00
31035	Tree Service Provider Registrtn	525.00	375.00	600.00	600.00
31040	General Contractor Registr.	14,325.00	14,775.00	16,000.00	16,000.00
31042	Excavator Registration	1,950.00	2,625.00	2,700.00	2,700.00
31045	Heating Contractor Licenses	3,000.00	3,450.00	3,800.00	4,200.00
31050	Electric Contractors Lic.	1,076.67	765.00	600.00	1,200.00
31055	Demolition Contractor Licenses	1,125.00	1,050.00	1,200.00	1,600.00
31070	Taxi Cab Company Permits	600.00	250.00	200.00	200.00
31080	Taxi Cab Individual License	1,350.00	600.00	300.00	400.00
31100	Wrecker Registration	0.00	0.00	0.00	600.00
31120	Animal Control Licenses	25,768.00	30,662.00	27,000.00	27,000.00
31200	Mobile Home Park Permits	3,210.00	3,230.00	3,200.00	3,200.00
31300	Rental Housing Registration	71,005.00	71,927.00	68,000.00	66,000.00
31900	Misc Licenses & Permits	2,770.00	4,933.00	5,000.00	5,300.00
31900	Licenses and Permits	299,888.74	387,348.55	407,400.00	404,200.00
32010	Fines and Costs				
32010	Fines & Costs	113,051.19	133,607.07	100,000.00	100,000.00
32015	Vehicle Impound Fees	97,000.00	124,500.00	90,000.00	100,000.00
32017	Amplification Impound	0.00	0.00	0.00	0.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
	Fees				
32020	Administrative Tickets	7,490.00	11,765.00	7,500.00	10,000.00
32022	Finance Administrative	938.00	0.00	500.00	500.00
	Fines				
32025	General Fines	1,670.00	0.00	1,500.00	1,000.00
32030	Fire Department Fines	0.00	0.00	0.00	0.00
32035	Clerk Administrative	5,267.00	5,424.00	4,000.00	4,000.00
	Fines				
32040	Traffic Violations-Non	4,530.00	8,814.76	4,500.00	4,500.00
	Moving				
32045	Community	100.00	0.00	100.00	0.00
	Development Fines				
32100	Adjudication Court	15,250.00	20,603.00	15,000.00	15,000.00
	Costs				
32120	Police Adjudication	14,894.00	26,325.00	15,000.00	10,000.00
	Fines				
32122	Finance Adjudication	1,200.00	0.00	1,000.00	1,000.00
	Fines				
32125	General Adjudication	37,200.00	45,725.00	20,000.00	30,000.00
	Fines				
32130	Fire Adjudication Fines	300.00	450.00	300.00	100.00
32135	Clerk Adjudication	18,625.00	24,305.00	10,000.00	15,000.00
	Fines				
32145	CD Adjudication Fines	4,700.00	2,550.00	3,000.00	3,000.00
32160	Third Party	0.00	0.00	0.00	0.00
	Adjudication Fines				
32800	Violation	0.00	0.00	0.00	0.00
	Administrative Fee				
32800	Fines and Costs	322,215.19	404,068.83	272,400.00	294,100.00
33010	Use of Money & Property				
33010	Interest on Investments	95,608.14	19,791.33	20,000.00	20,000.00
33011	Realized Gain on	0.00	0.00	0.00	0.00
	Investment				
33012	Unrealized Gain on	0.00	-5,085.00	0.00	0.00
	Investment				
33020	Interest on loans	1,920.49	10,928.85	2,460.00	1,985.00
33100	Rental of Property	300.00	300.00	300.00	300.00
33105	Site Management	83,504.79	89,346.14	90,000.00	90,000.00
33110	T-Hanger Rental	0.00	0.00	0.00	0.00
33170	Jet Air Rental	0.00	0.00	0.00	0.00
33305	Golf Fees Daily	0.00	0.00	0.00	0.00
33306	Golf Fees Season Pass	0.00	0.00	0.00	0.00
33307	Golf Cart RentalStorage	0.00	0.00	0.00	0.00
33308	Golf Tee Reservations	0.00	0.00	0.00	0.00
33309	Golf Fees Locker Rental	0.00	0.00	0.00	0.00
33310	Punch Card Revenue	0.00	0.00	0.00	0.00
33311	Golf Cart Rental	0.00	0.00	0.00	0.00
33312	Range Ball Revenue	0.00	0.00	0.00	0.00
33313	Golf Accessories	0.00	0.00	0.00	0.00
33315	Golf Concessions	0.00	0.00	0.00	0.00
33320	Snow Plow Rodeo	0.00	0.00	1,500.00	1,500.00
33340	Campground Fees	0.00	0.00	0.00	0.00
33342	Campground Firewood	0.00	0.00	0.00	0.00
33345	Campground Pop	0.00	0.00	0.00	0.00
	Commission				
33353	Lake Storey Boat Rent	0.00	0.00	0.00	0.00
33354	Lake Storey Waterslide	0.00	0.00	0.00	0.00
33355	Lake Storey Concession	0.00	0.00	0.00	0.00
33356	Lake Storey Misc.	0.00	0.00	0.00	0.00
33360	H.C. Gymnasium Rental	0.00	0.00	0.00	0.00
33361	H.C. Pool Daily Group	0.00	0.00	0.00	0.00
	Fees				
33362	H.C. Pool Season Pass	0.00	0.00	0.00	0.00
33363	H.C. Pool Rental Fees	0.00	0.00	0.00	0.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
33371	L.S. Pool DailyGroup Fee	0.00	0.00	0.00	0.00
33372	L.S. Pool AnnualSeason	0.00	0.00	0.00	0.00
33373	L.S. Pool Rental Fees	0.00	0.00	0.00	0.00
33375	L.S. Concession	0.00	0.00	0.00	0.00
33376	L.S. Pool Miscellaneous	0.00	0.00	0.00	0.00
33377	L.S. Rec Facility Rental	0.00	0.00	0.00	0.00
33385	Pavilion Revenues	0.00	0.00	0.00	0.00
33386	Recreation Family Events	0.00	0.00	0.00	0.00
33387	Recreation Pop Commission	0.00	0.00	0.00	0.00
33389	Parks & Rec Rental Facilities	0.00	0.00	0.00	0.00
33395	Comm Center Pop Commission	0.00	0.00	0.00	0.00
33400	Franchise Fees	379,892.05	385,365.69	365,000.00	365,000.00
33425	Telecom Infrastructure Fees	396,550.56	323,731.75	325,000.00	260,000.00
33450	Public Works Use of Materials	375.00	321.84	0.00	0.00
33600	GIS Services	0.00	0.00	0.00	0.00
33650	Information Services	4,845.00	5,820.00	5,970.00	6,165.00
33800	Transit Advertisements	0.00	0.00	0.00	0.00
33810	Handian Fees In Town	0.00	0.00	0.00	0.00
33820	Handivan Trip Tickets	0.00	0.00	0.00	0.00
33850	Flowage Fees	0.00	0.00	0.00	0.00
33860	Farm Income	0.00	0.00	0.00	0.00
33865	Pop Commission	1,502.51	1,622.82	1,200.00	1,200.00
33900	Miscellaneous Revenue	56.30	0.00	0.00	0.00
33900	Use of Money & Property	964,554.84	832,143.42	811,430.00	746,150.00
35100	Intergovernmental Revenue				
35100	Fed Operat Assist Grants	1,315,022.02	29,944.20	31,725.00	31,725.00
35300	State Operating Assist Grants	27,196.99	1,780.80	0.00	0.00
35310	State Capital Grants	0.00	7,827.30	0.00	0.00
35315	Federal Reimbursements	4,807.00	14,869.26	0.00	0.00
35320	Pub Trans Fed Oper Assistance	0.00	0.00	0.00	0.00
35321	Pub Trans State Oper Assist	0.00	0.00	0.00	0.00
35325	State Reimbursements	2,242.27	25,147.24	24,000.00	24,000.00
35360	Mtce of State Highways	74,292.44	74,145.65	74,000.00	78,000.00
35370	Mtce of Traffic Signals	8,858.23	7,371.64	12,000.00	12,000.00
35450	Fire Training Act	3,476.09	9,806.37	0.00	0.00
35600	County Reimbursements	0.00	0.00	13,735.00	13,740.00
35630	PSB Operations & Mtce.	0.00	0.00	0.00	0.00
35640	PSB Communications & Records	770,145.00	833,761.00	844,995.00	854,270.00
35800	Ambulance Dispatch Fees	19,974.96	19,974.96	19,975.00	19,975.00
35850	Crossing Guards	8,865.18	22,388.82	41,715.00	44,020.00
35855	School Liason Officer	10,628.25	65,064.47	78,810.00	79,435.00
35900	Misc Intergovernmental Revenue	5,606.10	8,486.43	7,000.00	7,000.00
35900	Intergovernmental Revenue	2,251,114.53	1,120,568.14	1,147,955.00	1,164,165.00
36010	Charges for Current Services				
36010	Building Permits	16,063.49	46,960.91	25,000.00	25,000.00
36020	Electrical Inspections	15,415.00	21,365.00	16,000.00	15,000.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
36030	PlumbingSewer Install Permit	2,409.00	3,920.00	3,000.00	3,500.00
36040	Heating Install Permits	5,870.00	8,735.00	5,000.00	5,000.00
36050	Sewer Excavation Permits	6,462.00	6,138.00	8,000.00	8,000.00
36070	MovingWrecking Permits	2,656.00	627.00	500.00	600.00
36100	SidewalkStreet Permits	2,478.00	3,610.00	2,500.00	3,000.00
36120	Weed CleaningRemovals	68,114.66	103,196.57	50,000.00	80,000.00
36125	Demolitions	0.00	0.00	0.00	0.00
36255	Garage Services	49,659.60	56,749.24	30,000.00	35,000.00
36400	Fire Protection Services	0.00	0.00	0.00	0.00
36410	Fire Prevention Permits	4,459.09	10,205.45	11,200.00	11,000.00
36420	False Alarm Fee	27,935.00	29,220.00	30,000.00	30,000.00
36430	Fire Protection Cntrctrl Srvce	11,834.90	11,563.02	11,900.00	11,900.00
36440	Fire Extrication Services	16,592.85	6,405.45	4,500.00	500.00
36500	Zoning Appeals	4,275.00	2,250.00	3,000.00	3,000.00
36600	Reproduced Documents Fee	2,023.95	2,416.99	2,000.00	2,000.00
36610	Subdivision Fees	750.00	900.00	1,000.00	900.00
36650	Grave Openings	0.00	0.00	0.00	0.00
36800	Housing Authority Inspections	24.00	15.00	190.00	190.00
36860	Pub Works	2,192.00	218.16	1,000.00	1,000.00
36864	MtceOverhead				
36864	Property Maintenance Admin Fee	24,559.50	34,759.70	18,000.00	18,000.00
36865	Property Maintenance Lien Fee	38,323.85	64,328.00	35,000.00	30,000.00
36870	PenaltiesAccounting Services	20,198.36	20,978.49	16,245.00	16,965.00
36875	Administrative Fee	667,130.00	752,235.00	739,735.00	645,540.00
36883	Third Party Collection Fee	0.00	0.00	0.00	0.00
36900	Misc Charges - Current Service	194.47	133.89	200.00	200.00
36900	Charges for Current Services	989,620.72	1,186,930.87	1,013,970.00	946,295.00
37010	Other Revenue				
37010	Sale of Cemetery Lots	0.00	0.00	0.00	0.00
37015	Scattering Gardens	0.00	0.00	0.00	0.00
37050	Sale of Property	14,525.68	4,915.02	5,000.00	5,000.00
37100	Private ContribDonations	70.00	200.00	100.00	100.00
37110	ContribDonations Fire	827.50	0.00	0.00	0.00
37850	Accident Report Revenue	3,530.00	4,635.00	3,500.00	3,500.00
37900	Miscellaneous Other Revenue	22,447.89	42,576.77	15,000.00	20,000.00
37900	Other Revenue	41,401.07	52,326.79	23,600.00	28,600.00
38014	Transfer From Other Funds				
38014	City Gas Tax Transfer From	0.00	0.00	0.00	0.00
38032	Transfer From PublicTran Prjct	0.00	6,632.51	0.00	0.00
38054	Transfer from Planning	62.21	0.00	0.00	0.00
38088	Linwood Transfer From	0.00	0.00	0.00	0.00
38089	E Linwood Transfer From	0.00	0.00	0.00	0.00
38089	Transfer From Other Funds	62.21	6,632.51	0.00	0.00

<u>Acct #</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Adopted</u>
39100	Reimbursement from Others				
39100	Reimbursements	7,475.08	1,747.20	0.00	0.00
39100	Reimbursement from Others	7,475.08	1,747.20	0.00	0.00
	General Fund	26,693,764.22	29,047,998.35	26,252,940.00	26,686,945.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
001	General				
0000					
	Taxes				
001-0000-30010-00	Property Tax	7,701,793.07	7,636,172.92	7,827,835.00	7,729,555.00
001-0000-30011-00	SSA #1 Property Tax	139,149.90	121,795.05	179,000.00	187,930.00
001-0000-30020-00	Replacement Tax	902,048.22	1,762,567.08	947,000.00	1,500,000.00
001-0000-30030-00	State Income Tax	3,314,880.56	4,089,139.62	3,534,000.00	3,511,200.00
001-0000-30040-00	Sales Tax	4,607,314.24	5,185,418.04	4,506,750.00	4,444,750.00
001-0000-30043-00	Local Use Tax	1,152,688.65	1,068,671.93	1,091,400.00	1,040,400.00
001-0000-30045-00	Cannabis Use Tax	0.00	0.00	0.00	0.00
001-0000-30050-00	Home Rule Tax	2,375,777.88	3,070,458.77	2,667,200.00	2,758,600.00
001-0000-30060-00	Food & Beverage Tax	1,317,181.11	1,580,379.94	1,440,000.00	1,476,000.00
001-0000-30070-00	Hotel Motel Tax	0.00	0.00	0.00	0.00
001-0000-30090-00	Video Gambling Tax	294,241.50	526,366.01	368,000.00	440,000.00
001-0000-30100-00	Municipal Auto Rental Tax	12,356.71	15,262.68	15,000.00	15,000.00
	Taxes	21,817,431.84	25,056,232.04	22,576,185.00	23,103,435.00
	Licenses and Permits				
001-0000-31010-00	Liquor Licenses	171,784.07	209,676.55	235,000.00	230,000.00
001-0000-31015-00	Gaming License	0.00	40,000.00	41,250.00	42,500.00
001-0000-31020-00	Entertainment Permits	1,400.00	2,100.00	1,500.00	1,500.00
001-0000-31021-00	Adult Establishment Licenses	0.00	780.00	750.00	1,000.00
001-0000-31030-00	Sidewalk Cafe Licenses	0.00	150.00	300.00	200.00
001-0000-31035-00	Tree Service Provider Registrtn	525.00	375.00	600.00	600.00
001-0000-31040-00	General Contractor Registratrtn	14,325.00	14,775.00	16,000.00	16,000.00
001-0000-31042-00	Excavator Registration	1,950.00	2,625.00	2,700.00	2,700.00
001-0000-31045-00	Heating Contractor Licenses	3,000.00	3,450.00	3,800.00	4,200.00
001-0000-31050-00	Electric Contracor Licenses	1,076.67	765.00	600.00	1,200.00
001-0000-31055-00	Demolition Contractor License	1,125.00	1,050.00	1,200.00	1,600.00
001-0000-31070-00	Taxi Cab Company Permits	600.00	250.00	200.00	200.00
001-0000-31080-00	Taxi Cab Individual Licenses	1,350.00	600.00	300.00	400.00
001-0000-31100-00	Wrecker Registration	0.00	0.00	0.00	600.00
001-0000-31120-00	Animal Control Licenses	25,768.00	30,662.00	27,000.00	27,000.00
001-0000-31200-00	Mobile Home Park Permits	3,210.00	3,230.00	3,200.00	3,200.00
001-0000-31300-00	Rental Housing Registration	71,005.00	71,927.00	68,000.00	66,000.00
001-0000-31900-00	Misc Licenses & Permits	2,770.00	4,933.00	5,000.00	5,300.00
	Licenses and Permits	299,888.74	387,348.55	407,400.00	404,200.00
	Fines and Costs				
001-0000-32010-00	Fines and Costs	113,051.19	133,607.07	100,000.00	100,000.00
001-0000-32015-00	Vehicle Impound Fees	97,000.00	124,500.00	90,000.00	100,000.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
001-0000-32017-00	Amplification Impound Fees	0.00	0.00	0.00	0.00
001-0000-32020-00	Administrative Tickets	7,490.00	11,765.00	7,500.00	10,000.00
001-0000-32022-00	Finance Administrative Fines	938.00	0.00	500.00	500.00
001-0000-32025-00	General Fines	1,670.00	0.00	1,500.00	1,000.00
001-0000-32030-00	Fire Department Fines	0.00	0.00	0.00	0.00
001-0000-32035-00	Clerk Adminstrative Fines	5,267.00	5,424.00	4,000.00	4,000.00
001-0000-32040-00	Non-Moving Traffic Violations	4,530.00	8,814.76	4,500.00	4,500.00
001-0000-32045-00	Community Development Fines	100.00	0.00	100.00	0.00
001-0000-32100-00	Adjudication Court Costs	15,250.00	20,603.00	15,000.00	15,000.00
001-0000-32120-00	Police Adjudication Fines	14,894.00	26,325.00	15,000.00	10,000.00
001-0000-32122-00	Finance Adjudication Fines	1,200.00	0.00	1,000.00	1,000.00
001-0000-32125-00	General Adjudication Fines	37,200.00	45,725.00	20,000.00	30,000.00
001-0000-32130-00	Fire Adjudication Fines	300.00	450.00	300.00	100.00
001-0000-32135-00	Clerk Adjudication Fines	18,625.00	24,305.00	10,000.00	15,000.00
001-0000-32145-00	CD Adjudication Fines	4,700.00	2,550.00	3,000.00	3,000.00
001-0000-32160-00	Third Party Adjudication Fines	0.00	0.00	0.00	0.00
001-0000-32800-00	Violation Administrative Fee	0.00	0.00	0.00	0.00
	Fines and Costs	322,215.19	404,068.83	272,400.00	294,100.00
	Use of Money & Property				
001-0000-33010-00	Interest Income on Investments	95,608.14	19,791.33	20,000.00	20,000.00
001-0000-33011-00	Realized Gain on Investment	0.00	0.00	0.00	0.00
001-0000-33012-00	Unrealized Gain on Investment	0.00	-5,085.00	0.00	0.00
001-0000-33020-00	Interest on Loans	1,920.49	10,928.85	2,460.00	1,985.00
001-0000-33100-00	Rental of Property	300.00	300.00	300.00	300.00
001-0000-33105-00	Site Management	83,504.79	89,346.14	90,000.00	90,000.00
001-0000-33110-00	T-Hangar Rental	0.00	0.00	0.00	0.00
001-0000-33170-00	Jet Air Rental	0.00	0.00	0.00	0.00
001-0000-33305-00	Golf Fees Daily	0.00	0.00	0.00	0.00
001-0000-33306-00	Golf Fees Season Pass	0.00	0.00	0.00	0.00
001-0000-33307-00	Golf Cart Storage	0.00	0.00	0.00	0.00
001-0000-33308-00	Golf Tee Reservations	0.00	0.00	0.00	0.00
001-0000-33309-00	Golf Fees Locker Rental	0.00	0.00	0.00	0.00
001-0000-33310-00	Golf Punch Card Revenue	0.00	0.00	0.00	0.00
001-0000-33311-00	Golf Cart Rental	0.00	0.00	0.00	0.00
001-0000-33312-00	Range Ball Revenue	0.00	0.00	0.00	0.00
001-0000-33313-00	Golf Accessories	0.00	0.00	0.00	0.00
001-0000-33315-00	Golf Concessions	0.00	0.00	0.00	0.00
001-0000-33320-00	Snow Plow Rodeo	0.00	0.00	1,500.00	1,500.00
001-0000-33340-00	Campground Fees	0.00	0.00	0.00	0.00
001-0000-33342-00	Campground Firewood	0.00	0.00	0.00	0.00
001-0000-33345-00	Campground Pop Commission	0.00	0.00	0.00	0.00
001-0000-33353-00	Lake Storey Boat Rental	0.00	0.00	0.00	0.00
001-0000-33354-00	Lake Storey Waterslide	0.00	0.00	0.00	0.00
001-0000-33355-00	Lake Storey Concession	0.00	0.00	0.00	0.00
001-0000-33356-00	Lake Storey Miscellaneous	0.00	0.00	0.00	0.00
001-0000-33360-00	Hawthorne Center Gym	0.00	0.00	0.00	0.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
001-0000-33361-00	Rental Hawthorne Pool Daily Group Fee	0.00	0.00	0.00	0.00
001-0000-33362-00	Hawthorne Pool Season Pass	0.00	0.00	0.00	0.00
001-0000-33363-00	Hawthorne Pool Rental Fees	0.00	0.00	0.00	0.00
001-0000-33371-00	Lakeside Pool DailyGroup Fee	0.00	0.00	0.00	0.00
001-0000-33372-00	Lakeside Pool Season Pass	0.00	0.00	0.00	0.00
001-0000-33373-00	Lakeside Pool Rental Fees	0.00	0.00	0.00	0.00
001-0000-33375-00	Lakeside Concession	0.00	0.00	0.00	0.00
001-0000-33376-00	Lakeside Pool Miscellaneous	0.00	0.00	0.00	0.00
001-0000-33377-00	Lakeside Rec Facility Rental	0.00	0.00	0.00	0.00
001-0000-33385-00	Pavilion Revenues	0.00	0.00	0.00	0.00
001-0000-33386-00	Recreation Family Events	0.00	0.00	0.00	0.00
001-0000-33387-00	Recreation Pop Commission	0.00	0.00	0.00	0.00
001-0000-33389-00	Shelter Reservation Fees	0.00	0.00	0.00	0.00
001-0000-33395-00	Community Ctr Pop Commission	0.00	0.00	0.00	0.00
001-0000-33400-00	Franchise Fees	379,892.05	385,365.69	365,000.00	365,000.00
001-0000-33425-00	Telecommunication	396,550.56	323,731.75	325,000.00	260,000.00
001-0000-33450-00	Infrast Fee Public Works Use of Material	375.00	321.84	0.00	0.00
001-0000-33600-00	GIS Services 100	0.00	0.00	0.00	0.00
001-0000-33650-00	Information Services	4,845.00	5,820.00	5,970.00	6,165.00
001-0000-33800-00	Handivan Advertisements	0.00	0.00	0.00	0.00
001-0000-33810-00	Handivan Fees In Town	0.00	0.00	0.00	0.00
001-0000-33820-00	Handivan Trip Tickets	0.00	0.00	0.00	0.00
001-0000-33850-00	Flowage Fees	0.00	0.00	0.00	0.00
001-0000-33860-00	Farm Income	0.00	0.00	0.00	0.00
001-0000-33865-00	General Fund Pop Commission	1,502.51	1,622.82	1,200.00	1,200.00
001-0000-33900-00	Miscellaneous Revenue	56.30	0.00	0.00	0.00
	Use of Money & Property	964,554.84	832,143.42	811,430.00	746,150.00
	Intergovernmental Revenue				
001-0000-35100-00	Fed Operate Assist Grants	1,315,022.02	29,944.20	31,725.00	31,725.00
001-0000-35300-00	State Operate Assist Grant	27,196.99	1,780.80	0.00	0.00
001-0000-35310-00	State Capital Grants	0.00	7,827.30	0.00	0.00
001-0000-35315-00	Federal Reimbursements	4,807.00	14,869.26	0.00	0.00
001-0000-35320-00	Pub Transp Fed Oper Assistance	0.00	0.00	0.00	0.00
001-0000-35321-00	Pub Transp State Oper Assist	0.00	0.00	0.00	0.00
001-0000-35325-00	State Reimbursements	2,242.27	25,147.24	24,000.00	24,000.00
001-0000-35360-00	Maintenance of State Highways	74,292.44	74,145.65	74,000.00	78,000.00
001-0000-35370-00	Maintenance of Traffic Signals	8,858.23	7,371.64	12,000.00	12,000.00
001-0000-35450-00	Fire Training Act	3,476.09	9,806.37	0.00	0.00
001-0000-35600-00	County Reimbursements	0.00	0.00	13,735.00	13,740.00
001-0000-35630-00	Pub Safety Bld OperMtce	0.00	0.00	0.00	0.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
001-0000-35640-00	Pub Saf Bldg	770,145.00	833,761.00	844,995.00	854,270.00
	CommRecords				
001-0000-35800-00	Ambulance Dispatch	19,974.96	19,974.96	19,975.00	19,975.00
	Fee				
001-0000-35850-00	Crossing Guards	8,865.18	22,388.82	41,715.00	44,020.00
001-0000-35855-00	School Liaison Officer	10,628.25	65,064.47	78,810.00	79,435.00
001-0000-35900-00	Misc Intergovernmental	5,606.10	8,486.43	7,000.00	7,000.00
	Rev				
	Intergovernmental	2,251,114.53	1,120,568.14	1,147,955.00	1,164,165.00
	Revenue				
	Charges for Current				
	Services				
001-0000-36010-00	Building Permits	16,063.49	46,960.91	25,000.00	25,000.00
001-0000-36020-00	Electrical Inspection	15,415.00	21,365.00	16,000.00	15,000.00
	Permits				
001-0000-36030-00	PlumbingSewer Install	2,409.00	3,920.00	3,000.00	3,500.00
	Permits				
001-0000-36040-00	Heating Installation	5,870.00	8,735.00	5,000.00	5,000.00
	Permits				
001-0000-36050-00	Sewer Excavation	6,462.00	6,138.00	8,000.00	8,000.00
	Permits				
001-0000-36070-00	MovingWrecking	2,656.00	627.00	500.00	600.00
	Permits				
001-0000-36100-00	SidewalkStreet Permits	2,478.00	3,610.00	2,500.00	3,000.00
001-0000-36120-00	Weed	68,114.66	103,196.57	50,000.00	80,000.00
	CleaningRemovals				
001-0000-36125-00	Demolitions	0.00	0.00	0.00	0.00
001-0000-36255-00	Garage Services	49,659.60	56,749.24	30,000.00	35,000.00
001-0000-36400-00	Fire Protection Services	0.00	0.00	0.00	0.00
001-0000-36410-00	Fire Prevention Permits	4,459.09	10,205.45	11,200.00	11,000.00
001-0000-36420-00	False Alarm Permit Fees	27,935.00	29,220.00	30,000.00	30,000.00
001-0000-36430-00	Fire Protection Cntrl	11,834.90	11,563.02	11,900.00	11,900.00
	Srvces				
001-0000-36440-00	Fire Extrication Services	16,592.85	6,405.45	4,500.00	500.00
001-0000-36500-00	Zoning Appeals	4,275.00	2,250.00	3,000.00	3,000.00
001-0000-36600-00	Reproduced Documents	2,023.95	2,416.99	2,000.00	2,000.00
	Fee				
001-0000-36610-00	Subdivision Fees	750.00	900.00	1,000.00	900.00
001-0000-36650-00	Grave Openings	0.00	0.00	0.00	0.00
001-0000-36800-00	Housing Authority	24.00	15.00	190.00	190.00
	Inspection				
001-0000-36860-00	Pub Works	2,192.00	218.16	1,000.00	1,000.00
	MtceOverhead				
001-0000-36864-00	Property Maintenance	24,559.50	34,759.70	18,000.00	18,000.00
	Admin Fee				
001-0000-36865-00	Property Maintenace	38,323.85	64,328.00	35,000.00	30,000.00
	Lien Fee				
001-0000-36870-00	PenaltiesAccounting	20,198.36	20,978.49	16,245.00	16,965.00
	Services				
001-0000-36875-00	Administrative Fee	667,130.00	752,235.00	739,735.00	645,540.00
001-0000-36883-00	Third Party Collection	0.00	0.00	0.00	0.00
	Fee				
001-0000-36900-00	Misc Chgs - Current	194.47	133.89	200.00	200.00
	Services				
	Charges for Current	989,620.72	1,186,930.87	1,013,970.00	946,295.00
	Services				
	Other Revenue				
001-0000-37010-00	Sale of Cemetery Lots	0.00	0.00	0.00	0.00
001-0000-37015-00	Scattering Gardens	0.00	0.00	0.00	0.00
001-0000-37050-00	Sale of Property	14,525.68	4,915.02	5,000.00	5,000.00
001-0000-37100-00	Private	70.00	200.00	100.00	100.00
	ContribsDonations				
001-0000-37110-00	Cont.Donation - Fire	827.50	0.00	0.00	0.00
001-0000-37850-00	Accident Report	3,530.00	4,635.00	3,500.00	3,500.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
001-0000-37900-00	Revenue				
	Misc Other Revenue	22,447.89	42,576.77	15,000.00	20,000.00
	Other Revenue	41,401.07	52,326.79	23,600.00	28,600.00
	Transfer From Other Funds				
001-0000-38014-00	City Gas Tax Transfer From	0.00	0.00	0.00	0.00
001-0000-38032-00	Transfer From PublicTran Prjct	0.00	6,632.51	0.00	0.00
001-0000-38054-00	Planning Transfer From	62.21	0.00	0.00	0.00
001-0000-38088-00	Linwood Transfer From	0.00	0.00	0.00	0.00
001-0000-38089-00	East Linwood Transfer From	0.00	0.00	0.00	0.00
	Transfer From Other Funds	62.21	6,632.51	0.00	0.00
	Reimbursement from Others				
001-0000-39100-00	Reimbursements	7,475.08	1,747.20	0.00	0.00
	Reimbursement from Others	7,475.08	1,747.20	0.00	0.00
0000		26,693,764.22	29,047,998.35	26,252,940.00	26,686,945.00

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General Ledger Summary by Source



<u>Expense</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Adopted</u>
General Fund				
Personnel Services	20,983,456.25	21,116,398.02	22,056,735.00	22,386,930.00
Contractual Services	1,557,235.76	1,878,117.69	2,530,430.00	2,582,320.00
Commodities	454,992.59	579,273.34	747,435.00	698,660.00
Capital Outlay	0.00	94,684.83	0.00	60,000.00
Other Charges	1,873,828.60	3,724,651.66	2,088,795.00	2,294,420.00
General Fund	24,869,513.20	27,393,125.54	27,423,395.00	28,022,330.00

General Ledger
Detail by Source



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
41000	General Fund				
	Personnel Services				
41000	Regular Employees	11,110,441.98	11,294,271.80	11,971,880.00	12,478,760.00
41005	Workers Comp Wages	83,534.44	39,957.21	0.00	0.00
42000	Temporary Employees	68,844.62	136,306.88	225,905.00	224,760.00
43000	Overtime	595,215.29	752,904.77	731,120.00	606,170.00
44000	Benefits Accrual	0.00	0.00	0.00	0.00
45000	Callout Pay	15,330.00	17,400.00	18,720.00	37,800.00
45500	Canine Pay	5,384.43	5,463.34	6,210.00	20,525.00
47100	Insurance Transamerica	0.00	0.00	0.00	0.00
47500	Term Life Insurance	21,660.17	21,061.40	24,410.00	23,180.00
47600	Workers Comp Premium	164,005.00	199,335.00	234,660.00	277,980.00
47700	Health Insurance Premium	1,939,120.54	1,960,273.64	2,120,290.00	2,259,860.00
47750	Retiree Health Insurance	455,426.49	454,630.37	440,450.00	430,440.00
47755	OPEB Contributions	114,095.00	120,415.00	120,720.00	124,110.00
47760	Retiree Health Savings	111,947.57	128,822.55	132,160.00	147,060.00
47765	Health Reimbursement Account	0.00	0.00	0.00	0.00
47770	Health Savings Account	77,643.16	85,227.29	78,975.00	78,225.00
47775	Vision Plan-Exempt Employees	0.00	0.00	0.00	0.00
48000	Pension Contributions	653,419.29	596,663.98	496,170.00	369,440.00
48010	Public Safety Pension Cons	5,120,959.54	4,835,183.39	4,939,035.00	4,776,060.00
48200	Social Security Contributions	437,974.94	461,286.79	508,210.00	524,440.00
48400	IMRF Employer Paid Member Cons	7,103.79	6,600.90	6,720.00	6,720.00
49500	Contract Education Incentive	1,350.00	593.71	1,100.00	1,400.00
49500	Personnel Services	20,983,456.25	21,116,398.02	22,056,735.00	22,386,930.00
51000	Contractual Services				
51000	Professional Services	109,036.97	154,198.06	181,330.00	179,815.00
51010	External Attorney Fees	153,142.04	91,201.25	80,500.00	80,500.00
51200	Drug Enforcement Services	0.00	0.00	0.00	0.00
51300	Recording Fees	8,850.00	9,939.00	9,600.00	12,100.00
51400	Contract Service Rec Program	0.00	0.00	0.00	0.00
51500	Printing and Advertising	18,394.90	17,691.12	23,075.00	24,425.00
52000	Electricity	20,477.76	230,464.15	315,585.00	257,780.00
52200	Storm Sewer	0.00	0.00	0.00	0.00
52300	Heat	2,174.41	6,958.74	7,800.00	9,755.00
52400	Water	0.00	0.00	0.00	0.00
52500	Sewer	1,809.67	2,003.37	2,775.00	3,215.00
53000	Postage	17,012.46	17,887.02	18,365.00	21,060.00
54000	Telecommunications	63,356.32	68,330.42	76,730.00	80,735.00
54500	Training and Travel	61,458.04	81,432.36	155,980.00	152,795.00
54700	Car Allowance	351.34	917.86	1,400.00	1,400.00
55000	Dues and Subscriptions	27,272.68	32,593.13	37,280.00	38,965.00
55300	Maintenance of Farm	0.00	0.00	0.00	0.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
55400	Crop Private Property Maintenance	53,131.85	88,238.02	50,000.00	80,000.00
55420	Demolitions	0.00	0.00	0.00	0.00
55500	Maintenance of Equipment	118,829.59	143,978.88	144,220.00	148,090.00
55700	Mtce of Buildings & Improvemnt	18,836.32	18,178.33	53,600.00	24,190.00
55750	Mtce of Infrastructure	0.00	0.00	0.00	0.00
55800	Maintenance Computer Equipment	276,011.89	289,486.05	421,865.00	449,790.00
56000	Rentals	213.00	252.00	340.00	380.00
56500	Insurance	0.00	0.00	0.00	0.00
56503	Health Plan Premiums	0.00	0.00	0.00	0.00
56506	Flexible Spending Admini	1,180.75	950.00	1,500.00	1,500.00
56593	BoilerMachinery	0.00	0.00	0.00	0.00
56596	Auto Liability	13,770.00	13,305.00	9,720.00	13,920.00
56597	Property Repairs	163,865.00	191,060.00	130,660.00	171,500.00
57000	Bonds	1,211.00	878.40	1,425.00	1,425.00
57500	Laundry & Cleaning Services	6,046.23	6,940.83	7,100.00	7,400.00
58000	Court Costs & Litigations	0.00	0.00	0.00	0.00
58500	ReceptionsOffice Functions	4,934.85	5,077.15	8,650.00	9,940.00
59300	Mtce MedicalSafety Supplies	77.75	411.52	300.00	300.00
59410	Contract Payment Bus Subsidy	0.00	0.00	0.00	0.00
59500	Contract Serv Not Classified	0.00	0.00	350,000.00	350,000.00
59510	EDC Contractual Services	0.00	0.00	0.00	0.00
59511	Tourism Contract Services	0.00	0.00	0.00	0.00
59516	Information Services	3,740.00	4,132.00	4,500.00	8,750.00
59517	Drug Testing	0.00	0.00	0.00	0.00
59520	Youth Commission	0.00	0.00	250.00	1,500.00
59521	Prairieland Animal Center	248,376.00	248,376.00	248,380.00	234,120.00
59523	SSA#1 Mntce PropertyReplaceTX	163,489.94	153,077.03	187,000.00	215,930.00
59526	Landmark Commission	185.00	160.00	500.00	500.00
59527	Human Relations Commission	0.00	0.00	0.00	0.00
59528	Galesburg Promise	0.00	0.00	0.00	0.00
59537	Orpheum Civic Center Authority	0.00	0.00	0.00	0.00
59539	YMCA Soccer Complex	0.00	0.00	0.00	0.00
59590	Administrative Fee	0.00	0.00	0.00	540.00
59590	Contractual Services	1,557,235.76	1,878,117.69	2,530,430.00	2,582,320.00
61000	Commodities				
61000	Office Supplies	39,062.23	33,650.67	46,500.00	47,100.00
61500	Minor Office Mach & Equipmt	0.00	627.64	0.00	500.00
61700	Minor Computer EquipSupplies	70,311.61	56,408.34	85,450.00	64,390.00
61800	Minor Furniture	11,592.42	2,628.26	9,100.00	5,515.00
62000	Fuel	0.00	0.00	0.00	0.00
62500	Motor Vehicle Supplies	65,654.09	153,273.48	129,450.00	130,750.00
62510	Gasoline	64,381.34	113,083.66	150,440.00	161,330.00
63000	Shop Supplies	9,025.36	11,328.72	13,000.00	13,000.00
63500	Botanical & Ag. Supplies	2,141.12	2,873.31	2,200.00	2,700.00
64000	Recreational Supplies	0.00	0.00	0.00	0.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
64100	Special Events Supplies	0.00	0.00	0.00	0.00
64150	Special Event Fees	0.00	0.00	0.00	0.00
64200	Neighborhood Improvemnt Actvty	0.00	300.00	1,000.00	1,000.00
64300	Golf Supplies	0.00	0.00	0.00	0.00
64500	Traffic Control Supplies	0.00	0.00	300.00	300.00
64800	Survey & Testing Supplies	1,517.23	1,464.14	2,800.00	2,800.00
65000	Cleaning & Household Supplies	8,908.14	10,409.64	7,775.00	8,345.00
65500	Materials to Maintain Equipmt	17,374.70	21,788.06	26,775.00	27,625.00
66000	Materials Maintain BldsImprov	6,840.07	9,195.39	16,175.00	20,955.00
66500	Minor Tools & Apparatus	38,877.94	43,187.84	102,000.00	79,875.00
67000	Books - Adults	3,248.20	3,023.13	7,660.00	8,660.00
67500	Safety Clothing & Supplies	90,942.65	87,013.74	109,290.00	89,410.00
68000	Food	1,334.38	2,561.58	2,950.00	3,030.00
68500	Chemicals	4,029.20	3,567.93	7,920.00	8,265.00
68600	Emerg Med & Protect Supplies	9,530.57	11,684.60	13,900.00	10,210.00
69000	Firearms & Supplies	8,841.93	8,638.78	10,000.00	10,000.00
69300	Cannine Supplies	724.78	1,925.47	2,000.00	2,000.00
69400	Licensing & Tag Supplies	654.63	638.96	750.00	900.00
69400	Commodities	454,992.59	579,273.34	747,435.00	698,660.00
71000	Capital Outlay				
71000	Machinery & Equipment	0.00	94,684.83	0.00	0.00
73000	Land	0.00	0.00	0.00	0.00
75000	Buildings	0.00	0.00	0.00	0.00
76000	Improvemt Other than Buildings	0.00	0.00	0.00	60,000.00
76000	Capital Outlay	0.00	94,684.83	0.00	60,000.00
83030	Other Charges				
83030	Contribution to Handivan	0.00	0.00	0.00	0.00
83031	Contribution to Bus Subsidy	0.00	0.00	0.00	0.00
83100	Contribution to Others	74,579.15	929,937.49	1,100.00	2,100.00
84000	Sales Tax	0.00	0.00	0.00	0.00
84500	Property Tax	2,467.67	3,426.78	3,430.00	8,905.00
85013	Grant Fund Transfer To	0.00	0.00	0.00	30,000.00
85014	City Gas Tax Transfer To	0.00	0.00	0.00	0.00
85019	Park & Rec Transfer to	0.00	0.00	0.00	25,000.00
85020	Transfer to Airport Fund	0.00	0.00	0.00	0.00
85023	Property Redvlpmnt Transfer To	100,000.00	102,964.00	100,000.00	700,000.00
85026	UDAG Transfer To	16,608.87	18,523.06	19,000.00	19,000.00
85030	Handivan Transfer To	273,643.19	90.00	373,980.00	464,280.00
85031	Bus Subsidy Transfer To	0.00	0.00	0.00	0.00
85032	Transfer to Public Trans Proj	0.00	0.00	0.00	0.00
85053	Bldg Rep Mtce Transfer To	19,200.00	0.00	4,200.00	19,740.00
85054	Planning Fund Transfer To	250,000.00	1,800,053.07	50,000.00	50,000.00
85057	Computer Replacemt Transfer To	270,840.00	108,900.00	480,180.00	70,500.00
85058	Vehicle Replacemt Transfer To	703,980.00	462,360.00	916,200.00	730,980.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
85500	Refunds & Reimbursements	10,193.66	8,097.84	8,100.00	8,100.00
85902	Miscellaneous Expense	4,845.48	15,126.96	13,735.00	13,740.00
88200	Other Principal Payments	0.00	0.00	0.00	0.00
88300	Lease Payments	16,276.04	16,163.95	16,445.00	16,500.00
89500	Bad Debt Expense	131,194.54	259,008.51	102,425.00	135,575.00
89600	Cash Over & Short	0.00	0.00	0.00	0.00
89600	Other Charges	1,873,828.60	3,724,651.66	2,088,795.00	2,294,420.00
	General Fund	24,869,513.20	27,393,125.54	27,423,395.00	28,022,330.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
001	General				
0105	City Council				
	Personnel Services				
001-0105-41000-00	Regular Employees	47,000.76	46,231.22	47,000.00	47,000.00
001-0105-47600-00	Workers Compensation Premium	0.00	0.00	0.00	0.00
001-0105-48200-00	Social Security Contributions	3,673.68	3,536.48	3,290.00	3,600.00
	Personnel Services	50,674.44	49,767.70	50,290.00	50,600.00
	Contractual Services				
001-0105-51000-00	Professional Services	49,485.00	91,989.40	60,440.00	84,835.00
001-0105-51500-00	Printing & Advertising	0.00	196.39	0.00	0.00
001-0105-53000-00	Postage	27.35	253.06	0.00	270.00
001-0105-54000-00	Telecommunications	4,477.88	4,364.33	4,275.00	6,845.00
001-0105-54500-00	Training and Travel	1,391.14	5,948.19	3,700.00	3,700.00
001-0105-55000-00	Dues & Subscriptions	2,000.00	2,000.00	2,000.00	2,000.00
001-0105-55500-00	Maintenance of Equipment	0.00	0.00	0.00	0.00
001-0105-55800-00	Maint of Computer Equipment	0.00	250.00	0.00	100.00
001-0105-56597-00	Prop Prem-Risk Mgt Contrib	210.00	225.00	0.00	0.00
001-0105-58500-00	Receptions & Office Functions	0.00	554.39	250.00	750.00
	Contractual Services	57,591.37	105,780.76	70,665.00	98,500.00
	Commodities				
001-0105-61000-00	Office Supplies	216.97	684.28	500.00	500.00
001-0105-61700-00	Minor Computer Equip & Supp	6,857.12	1,704.50	6,500.00	0.00
001-0105-61800-00	Minor Furniture	0.00	0.00	0.00	0.00
001-0105-67000-00	Books & Pamphlets	17.00	0.00	0.00	0.00
	Commodities	7,091.09	2,388.78	7,000.00	500.00
	Other Charges				
001-0105-85057-00	Computer Replacement Contrbtn	2,460.00	5,760.00	98,880.00	13,740.00
001-0105-88300-00	Lease Payments	0.00	0.00	0.00	0.00
	Other Charges	2,460.00	5,760.00	98,880.00	13,740.00
0105	City Council	117,816.90	163,697.24	226,835.00	163,340.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
0110	City Manager				
	Personnel Services				
001-0110-41000-00	Regular Employees	188,340.37	190,171.73	197,440.00	199,870.00
001-0110-42000-00	Temporary Employees	7,605.00	10,837.50	24,480.00	24,480.00
001-0110-43000-00	Overtime Pay	0.00	0.00	0.00	0.00
001-0110-47100-00	Life Insurance - Permanent	0.00	0.00	0.00	0.00
001-0110-47500-00	Term Life Insurance	966.00	978.90	1,100.00	990.00
001-0110-47600-00	Workers Compensation Premium	2,385.00	2,325.00	1,800.00	2,400.00
001-0110-47700-00	Health Insurance Premium	30,520.65	30,575.39	33,360.00	34,200.00
001-0110-47750-00	Retiree Health Insurance	0.00	0.00	0.00	0.00
001-0110-47760-00	Retiree Health Savings	2,227.70	2,233.87	2,290.00	2,290.00
001-0110-47770-00	Health Savings Account	1,500.00	1,500.00	1,500.00	1,500.00
001-0110-47775-00	Vision Plan-Exempt Employees	0.00	0.00	0.00	0.00
001-0110-48000-00	Pension Contributions	20,176.09	19,847.23	16,230.00	11,970.00
001-0110-48200-00	Social Security Contributions	13,227.00	14,163.85	16,975.00	17,165.00
001-0110-48400-00	IMRF Employer Paid Member Cons	7,103.79	6,600.90	6,720.00	6,720.00
	Personnel Services	274,051.60	279,234.37	301,895.00	301,585.00
	Contractual Services				
001-0110-51000-00	Professional Services	0.00	0.00	500.00	500.00
001-0110-51500-00	Printing & Advertising	0.00	0.00	500.00	500.00
001-0110-53000-00	Postage	32.06	98.96	50.00	50.00
001-0110-54000-00	Telecommunications	1,632.18	1,620.63	1,690.00	1,690.00
001-0110-54500-00	Training and Travel	62.50	128.00	4,550.00	6,850.00
001-0110-54700-00	Car Allowance	0.00	0.00	0.00	0.00
001-0110-55000-00	Dues & Subscriptions	1,556.62	1,733.87	2,030.00	2,600.00
001-0110-55500-00	Maintenance of Equipment	513.48	562.80	250.00	250.00
001-0110-55700-00	Maint of Building & Improvemnt	0.00	0.00	1,400.00	0.00
001-0110-55800-00	Maint of Computer Equipment	6,649.21	6,940.80	1,200.00	1,300.00
001-0110-56000-00	Rentals	0.00	0.00	0.00	0.00
001-0110-56596-00	Auto Liability	0.00	0.00	0.00	0.00
001-0110-56597-00	Prop Prem-Risk Mgt Contrib	240.00	570.00	380.00	2,420.00
001-0110-57000-00	Bonds	75.00	75.00	75.00	75.00
001-0110-58500-00	Receptions & Office Functions	558.77	200.00	800.00	500.00
001-0110-59590-00	Administrative Fee	0.00	0.00	0.00	0.00
	Contractual Services	11,319.82	11,930.06	13,425.00	16,735.00
	Commodities				
001-0110-61000-00	Office Supplies	971.26	1,182.93	1,200.00	1,200.00
001-0110-61500-00	Minor Office Machinery & Equip	0.00	0.00	0.00	0.00
001-0110-61700-00	Minor Computer Equip & Supp	726.36	49.00	250.00	250.00
001-0110-61800-00	Minor Furniture	576.98	0.00	250.00	250.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
001-0110-62500-00	Motor Vehicle Supplies	0.00	0.00	0.00	0.00
001-0110-62510-00	Gasoline	0.00	0.00	0.00	0.00
001-0110-66000-00	Materials to Mntn BldgsImprov	24.98	0.00	0.00	0.00
001-0110-66500-00	Minor Tools & Apparatus	0.00	0.00	0.00	0.00
001-0110-67000-00	Books & Pamphlets	0.00	0.00	0.00	0.00
001-0110-67500-00	Safety Clothing & Supplies	0.00	0.00	0.00	0.00
	Commodities	2,299.58	1,231.93	1,700.00	1,700.00
	Other Charges				
001-0110-83100-00	Contributions to Others	0.00	48.50	100.00	100.00
001-0110-85057-00	Computer Replacement Contrbtn	1,500.00	1,080.00	3,120.00	4,740.00
001-0110-88300-00	Lease Payments	854.88	937.08	415.00	415.00
	Other Charges	2,354.88	2,065.58	3,635.00	5,255.00
0110	City Manager	290,025.88	294,461.94	320,655.00	325,275.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
0115	City Clerk				
	Personnel Services				
001-0115-41000-00	Regular Employees	223,387.60	229,748.76	235,570.00	242,640.00
001-0115-47100-00	Life Insurance - Permanent	0.00	0.00	0.00	0.00
001-0115-47500-00	Term Life Insurance	901.38	857.70	980.00	880.00
001-0115-47600-00	Workers Compensation Premium	3,075.00	3,840.00	4,020.00	5,340.00
001-0115-47700-00	Health Insurance Premium	48,136.71	41,588.23	35,170.00	35,950.00
001-0115-47760-00	Retiree Health Savings	0.00	0.00	0.00	0.00
001-0115-47770-00	Health Savings Account	4,500.00	4,500.00	3,000.00	3,000.00
001-0115-47775-00	Vision Plan-Exempt Employees	0.00	0.00	0.00	0.00
001-0115-48000-00	Pension Contributions	31,054.74	28,944.09	23,980.00	17,860.00
001-0115-48200-00	Social Security Contributions	15,979.12	16,555.52	18,020.00	18,570.00
	Personnel Services	327,034.55	326,034.30	320,740.00	324,240.00
	Contractual Services				
001-0115-51000-00	Professional Services	4,365.05	2,700.65	3,790.00	4,590.00
001-0115-51300-00	Recording Fees	0.00	0.00	100.00	100.00
001-0115-51500-00	Printing & Advertising	6,681.34	5,811.25	5,000.00	7,700.00
001-0115-53000-00	Postage	3,778.40	3,652.44	3,960.00	3,960.00
001-0115-54000-00	Telecommunications	1,581.14	1,594.81	1,650.00	1,655.00
001-0115-54500-00	Training and Travel	189.65	577.90	3,000.00	2,000.00
001-0115-55000-00	Dues & Subscriptions	1,090.95	942.81	1,200.00	1,200.00
001-0115-55500-00	Maintenance of Equipment	987.48	987.36	990.00	990.00
001-0115-55800-00	Maint of Computer Equipment	1,971.00	1,985.55	3,585.00	7,910.00
001-0115-56000-00	Rentals	0.00	0.00	0.00	0.00
001-0115-56597-00	Prop Prem-Risk Mgt Contrib	390.00	1,275.00	0.00	780.00
001-0115-57000-00	Bonds	500.00	618.80	800.00	800.00
001-0115-58500-00	Receptions & Office Functions	0.00	50.00	0.00	0.00
001-0115-59590-00	Administrative Fee	0.00	0.00	0.00	0.00
	Contractual Services	21,535.01	20,196.57	24,075.00	31,685.00
	Commodities				
001-0115-61000-00	Office Supplies	2,118.92	2,771.67	2,200.00	2,300.00
001-0115-61500-00	Minor Office Machinery & Equip	0.00	0.00	0.00	0.00
001-0115-61700-00	Minor Computer Equip & Supp	0.00	280.00	0.00	0.00
001-0115-61800-00	Minor Furniture	558.27	0.00	0.00	0.00
001-0115-67000-00	Books & Pamphlets	0.00	0.00	0.00	0.00
001-0115-68000-00	Food	0.00	0.00	0.00	0.00
001-0115-69400-00	Licensing and Tag Supplies	654.63	638.96	750.00	900.00
	Commodities	3,331.82	3,690.63	2,950.00	3,200.00
	Other Charges				
001-0115-84500-00	Property Tax	2,467.67	3,426.78	3,430.00	8,905.00

<u>Acct #</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Adopted</u>
001-0115-85057-00	Computer Replacement Contrbtn	0.00	0.00	0.00	600.00
001-0115-88300-00	Lease Payments	1,258.80	1,258.80	1,260.00	1,260.00
	Other Charges	3,726.47	4,685.58	4,690.00	10,765.00
0115	City Clerk	355,627.85	354,607.08	352,455.00	369,890.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
0120	Human ResourcesBenefits				
	Personnel Services				
001-0120-41000-00	Regular Employees	122,729.51	127,444.73	132,560.00	138,590.00
001-0120-47500-00	Term Life Insurance	673.99	749.87	870.00	780.00
001-0120-47600-00	Workers Compensation Premium	1,380.00	1,740.00	1,800.00	2,400.00
001-0120-47700-00	Health Insurance Premium	27,034.38	27,049.61	29,470.00	30,310.00
001-0120-47750-00	Retiree Health Insurance	0.00	0.00	0.00	0.00
001-0120-47760-00	Retiree Health Savings	2,099.74	2,107.54	2,130.00	2,140.00
001-0120-47770-00	Health Savings Account	1,199.99	1,200.00	1,200.00	1,200.00
001-0120-48000-00	Pension Contributions	17,189.06	15,941.91	13,310.00	9,970.00
001-0120-48200-00	Social Security Contributions	8,996.48	9,224.80	10,140.00	10,600.00
001-0120-49500-00	Contractual Educatn Incentive	0.00	0.00	0.00	0.00
	Personnel Services	181,303.15	185,458.46	191,480.00	195,990.00
	Contractual Services				
001-0120-51000-00	Professional Services	4,272.00	6,134.00	16,500.00	10,500.00
001-0120-51010-00	External Attorney Fees	0.00	0.00	0.00	0.00
001-0120-51500-00	Printing & Advertising	2,018.20	325.00	2,250.00	2,250.00
001-0120-53000-00	Postage	323.30	168.33	390.00	375.00
001-0120-54000-00	Telecommunications	220.99	266.92	305.00	310.00
001-0120-54500-00	Training and Travel	100.00	320.00	1,750.00	1,750.00
001-0120-55000-00	Dues & Subscriptions	471.33	908.00	1,140.00	1,390.00
001-0120-55500-00	Maintenance of Equipment	98.76	128.40	1,650.00	250.00
001-0120-55800-00	Maint of Computer Equipment	11,638.00	13,784.08	20,550.00	20,775.00
001-0120-56000-00	Rentals	0.00	0.00	0.00	0.00
001-0120-56503-00	Health Plan Premiums	0.00	0.00	0.00	0.00
001-0120-56506-00	Third Party Administration	1,180.75	950.00	1,500.00	1,500.00
001-0120-56597-00	Prop Prem-Risk Mgt Contrib	180.00	570.00	7,020.00	7,080.00
001-0120-58500-00	Receptions & Office Functions	2,704.02	2,555.96	3,900.00	4,900.00
	Contractual Services	23,207.35	26,110.69	56,955.00	51,080.00
	Commodities				
001-0120-61000-00	Office Supplies	305.65	594.60	2,000.00	2,000.00
001-0120-61700-00	Minor Computer Equip & Supp	0.00	1,699.48	0.00	0.00
001-0120-67000-00	Books and Pamphlets	179.41	54.38	350.00	350.00
	Commodities	485.06	2,348.46	2,350.00	2,350.00
	Other Charges				
001-0120-83100-00	Contributions to Others	0.00	2.72	0.00	0.00
001-0120-85057-00	Computer Replacement Contrbbtn	180.00	360.00	1,560.00	2,100.00
001-0120-85500-00	Refunds & Reimbursements	2,095.82	0.00	0.00	0.00
001-0120-88300-00	Lease Payments	164.40	213.72	415.00	415.00

<u>Acct #</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Adopted</u>
	Other Charges	2,440.22	576.44	1,975.00	2,515.00
0120	Human ResourcesBenefits	207,435.78	214,494.05	252,760.00	251,935.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
0145	Legal				
	Personnel Services				
001-0145-41000-00	Regular Employees	57,778.17	61,437.73	64,540.00	67,810.00
001-0145-47500-00	Term Life Insurance	216.00	216.00	250.00	220.00
001-0145-47600-00	Workers Compensation Premium	475.00	480.00	480.00	660.00
001-0145-47700-00	Health Insurance Premium	3,658.00	3,663.03	3,970.00	4,080.00
001-0145-47750-00	Retiree Health Insurance	0.00	0.00	0.00	0.00
001-0145-47760-00	Retiree Health Savings	642.28	648.65	660.00	670.00
001-0145-47770-00	Health Savings Account	375.00	375.00	375.00	375.00
001-0145-48000-00	Pension Contributions	8,156.56	7,740.98	6,110.00	4,420.00
001-0145-48200-00	Social Security Contributions	4,408.10	4,687.13	4,940.00	5,190.00
	Personnel Services	75,709.11	79,248.52	81,325.00	83,425.00
	Contractual Services				
001-0145-51000-00	Professional Services	8,746.44	2,289.27	5,000.00	9,000.00
001-0145-51010-00	External Attorney Fees	153,142.04	91,201.25	80,500.00	80,500.00
001-0145-51300-00	Recording Fees	0.00	0.00	0.00	0.00
001-0145-51500-00	Printing & Advertising	726.96	2,946.19	2,000.00	2,000.00
001-0145-53000-00	Postage	982.10	1,073.02	940.00	1,105.00
001-0145-54000-00	Telecommunications	578.48	565.44	550.00	550.00
001-0145-54500-00	Training and Travel	165.50	777.14	3,800.00	2,500.00
001-0145-55000-00	Dues & Subscriptions	1,349.00	1,671.03	1,445.00	1,445.00
001-0145-55500-00	Maintenance of Equipment	138.24	118.44	250.00	250.00
001-0145-55800-00	Maint of Computer Equipment	2,938.95	3,164.50	3,470.00	3,480.00
001-0145-56597-00	Prop Prem-Risk Mgt Contrib	45.00	165.00	0.00	120.00
001-0145-58000-00	Court Costs & Litigation	0.00	0.00	0.00	0.00
001-0145-59590-00	Administrative Fee	0.00	0.00	0.00	0.00
	Contractual Services	168,812.71	103,971.28	97,955.00	100,950.00
	Commodities				
001-0145-61000-00	Office Supplies	1.04	67.98	400.00	400.00
001-0145-61700-00	Minor Computer Equip & Supp	0.00	0.00	0.00	0.00
001-0145-61800-00	Minor Furniture	0.00	0.00	1,000.00	0.00
001-0145-67000-00	Books & Pamphlets	0.00	0.00	500.00	500.00
	Commodities	1.04	67.98	1,900.00	900.00
	Other Charges				
001-0145-85057-00	Computer Replacement Contrbtn	660.00	180.00	660.00	0.00
001-0145-88300-00	Lease Payments	230.16	197.28	415.00	415.00
	Other Charges	890.16	377.28	1,075.00	415.00
0145	Legal	245,413.02	183,665.06	182,255.00	185,690.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
0160	Contracts and Subsidies				
	Personnel Services				
001-0160-41000-00	Regular Employees	0.00	0.00	147,980.00	28,840.00
001-0160-47700-00	Health Insurance Premium	0.00	0.00	0.00	0.00
001-0160-47750-00	Retiree Health Insurance	430,498.21	429,507.53	413,190.00	402,280.00
001-0160-47755-00	OPEB Contributions	109,970.00	116,195.00	116,940.00	120,480.00
001-0160-48000-00	Pension Contributions	0.00	0.00	0.00	0.00
001-0160-48200-00	Social Security Contributions	0.00	0.00	2,160.00	420.00
	Personnel Services	540,468.21	545,702.53	680,270.00	552,020.00
	Contractual Services				
001-0160-51000-00	Professional Services	0.00	1,994.78	4,200.00	3,200.00
001-0160-51300-00	Recording Fees	8,850.00	9,939.00	9,500.00	12,000.00
001-0160-51500-00	Printing & Advertising	3,422.28	2,473.28	5,000.00	4,000.00
001-0160-55400-00	Private Property Maintenance	0.00	0.00	0.00	0.00
001-0160-55800-00	Maint of Computer Equipment	0.00	0.00	34,600.00	29,650.00
001-0160-56000-00	Rentals	178.00	182.00	225.00	250.00
001-0160-59500-00	Contract Serv Not Classified	0.00	0.00	350,000.00	350,000.00
001-0160-59510-00	EDC Contractual Services	0.00	0.00	0.00	0.00
001-0160-59511-00	Tourism Contractual Services	0.00	0.00	0.00	0.00
001-0160-59516-00	Information Services	3,740.00	4,132.00	4,500.00	8,750.00
001-0160-59517-00	Drug Testing	0.00	0.00	0.00	0.00
001-0160-59520-00	Youth Commission	0.00	0.00	250.00	1,500.00
001-0160-59521-00	Prairieland Animal Center	248,376.00	248,376.00	248,380.00	234,120.00
001-0160-59523-00	SSA#1 Mntce PropertyReplaceTX	163,489.94	153,077.03	187,000.00	215,930.00
001-0160-59526-00	Landmark Commission	185.00	160.00	500.00	500.00
001-0160-59527-00	Human Relations Commission	0.00	0.00	0.00	0.00
001-0160-59528-00	Galesburg Promise	0.00	0.00	0.00	0.00
001-0160-59537-00	Orpheum Civic Center Authority	0.00	0.00	0.00	0.00
001-0160-59539-00	YMCA Soccer Complex	0.00	0.00	0.00	0.00
	Contractual Services	428,241.22	420,334.09	844,155.00	859,900.00
	Commodities				
001-0160-61000-00	Office Supplies	0.00	0.00	0.00	0.00
001-0160-61700-00	Minor Computer Equip & Supp	0.00	0.00	0.00	0.00
001-0160-64100-00	Special Events Supplies	0.00	0.00	0.00	0.00
001-0160-64200-00	Neighborhood Improvemnt Actvty	0.00	300.00	1,000.00	1,000.00
001-0160-65500-00	Materials to Maintain Equipmt	407.21	214.75	450.00	450.00
	Commodities	407.21	514.75	1,450.00	1,450.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
	Other Charges				
001-0160-83030-00	Contribution to Handivan	0.00	0.00	0.00	0.00
001-0160-83031-00	Contribution to Bus Subsidy	0.00	0.00	0.00	0.00
001-0160-83100-00	Contributions to Others	74,579.15	928,429.13	0.00	0.00
001-0160-85013-00	Transfer to Grant Fund	0.00	0.00	0.00	30,000.00
001-0160-85014-00	Transfer to City Gas Tax	0.00	0.00	0.00	0.00
001-0160-85019-00	Transfer to Park & Rec	0.00	0.00	0.00	25,000.00
001-0160-85020-00	Airport Fund Transfer to	0.00	0.00	0.00	0.00
001-0160-85023-00	Transfer to Property Redvlpmnt	100,000.00	100,000.00	100,000.00	700,000.00
001-0160-85026-00	Transfer to UDAG	16,608.87	18,523.06	19,000.00	19,000.00
001-0160-85030-00	Public Trans Serv Transfer To	273,643.19	90.00	373,980.00	464,280.00
001-0160-85031-00	Bus Subsidy Transfer To	0.00	0.00	0.00	0.00
001-0160-85032-00	Transfer to Public Trans Proj	0.00	0.00	0.00	0.00
001-0160-85053-00	Building Repair & Maint Contrb	0.00	0.00	0.00	0.00
001-0160-85054-00	Transfer to Planning Fund	250,000.00	1,800,053.07	50,000.00	50,000.00
001-0160-88300-00	Lease Payments	2,538.92	2,327.35	2,665.00	2,720.00
001-0160-89500-00	Bad Debt Expense	131,194.54	259,008.51	102,425.00	135,575.00
	Other Charges	848,564.67	3,108,431.12	648,070.00	1,426,575.00
0160	Contracts and Subsidies	1,817,681.31	4,074,982.49	2,173,945.00	2,839,945.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
0205	Finance				
	Personnel Services				
001-0205-41000-00	Regular Employees	548,295.16	537,814.75	545,960.00	560,450.00
001-0205-42000-00	Temporary Employees	4,549.00	5,187.63	5,285.00	5,500.00
001-0205-43000-00	Overtime Pay	3.00	98.33	0.00	0.00
001-0205-47100-00	Life Insurance - Permanent	0.00	0.00	0.00	0.00
001-0205-47500-00	Term Life Insurance	2,073.60	2,144.70	2,840.00	2,520.00
001-0205-47600-00	Workers Compensation Premium	5,250.00	6,480.00	6,900.00	9,060.00
001-0205-47700-00	Health Insurance Premium	79,477.20	80,130.22	86,810.00	89,130.00
001-0205-47750-00	Retiree Health Insurance	0.00	0.00	0.00	0.00
001-0205-47760-00	Retiree Health Savings	0.00	0.00	1,110.00	1,110.00
001-0205-47770-00	Health Savings Account	750.00	750.00	750.00	750.00
001-0205-47775-00	Vision Plan-Exempt Employees	0.00	0.00	0.00	0.00
001-0205-48000-00	Pension Contributions	78,372.10	69,215.09	56,120.00	41,655.00
001-0205-48200-00	Social Security Contributions	40,758.39	40,268.50	42,165.00	43,300.00
001-0205-49500-00	Contractual Eductn Incentive	0.00	143.71	300.00	600.00
	Personnel Services	759,528.45	742,232.93	748,240.00	754,075.00
	Contractual Services				
001-0205-51000-00	Professional Services	7,632.99	5,913.50	9,800.00	8,700.00
001-0205-51500-00	Printing & Advertising	2,051.20	2,080.73	2,950.00	2,850.00
001-0205-53000-00	Postage	1,033.70	1,327.51	1,100.00	1,225.00
001-0205-54000-00	Telecommunications	3,081.23	3,473.52	3,340.00	3,710.00
001-0205-54500-00	Training and Travel	707.14	378.00	12,700.00	12,700.00
001-0205-55000-00	Dues & Subscriptions	1,110.75	965.58	1,450.00	1,300.00
001-0205-55500-00	Maintenance of Equipment	1,022.48	987.36	990.00	990.00
001-0205-55700-00	Maint of Building & Improvemnt	2,325.00	0.00	0.00	0.00
001-0205-55800-00	Maint of Computer Equipment	33,398.61	37,466.56	49,245.00	41,150.00
001-0205-56000-00	Rentals	0.00	0.00	0.00	0.00
001-0205-56597-00	Prop Prem-Risk Mgt Contrib	660.00	2,145.00	0.00	1,320.00
001-0205-57000-00	Bonds	400.00	59.90	0.00	0.00
001-0205-58500-00	Receptions & Office Functions	0.00	100.00	0.00	0.00
001-0205-59590-00	Administrative Fee	0.00	0.00	0.00	0.00
	Contractual Services	53,423.10	54,897.66	81,575.00	73,945.00
	Commodities				
001-0205-61000-00	Office Supplies	6,552.91	2,814.21	6,000.00	6,000.00
001-0205-61500-00	Minor Office Machinery & Equip	0.00	627.64	0.00	0.00
001-0205-61700-00	Minor Computer Equip & Supp	1,149.96	328.90	4,000.00	0.00
001-0205-61800-00	Minor Furniture	754.65	0.00	0.00	2,500.00
001-0205-65500-00	Materials to Maintain Equipmnt	0.00	0.00	1,000.00	1,200.00

<u>Acct #</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Adopted</u>
001-0205-66500-00	Minor Tools & Apparatus	0.00	0.00	0.00	0.00
001-0205-67000-00	Books & Pamphlets	179.00	128.22	180.00	200.00
001-0205-68000-00	Food	0.00	94.25	150.00	200.00
	Commodities	8,636.52	3,993.22	11,330.00	10,100.00
	Other Charges				
001-0205-85057-00	Computer Replacement Contrbtn	600.00	7,440.00	20,280.00	30,480.00
001-0205-88300-00	Lease Payments	2,212.08	2,212.92	2,215.00	2,215.00
001-0205-89600-00	Cash Over & Short	0.00	0.00	0.00	0.00
	Other Charges	2,812.08	9,652.92	22,495.00	32,695.00
0205	Finance	824,400.15	810,776.73	863,640.00	870,815.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
0207	Management				
	Information Systems				
	Personnel Services				
001-0207-41000-00	Regular Employees	190,600.99	194,233.62	198,820.00	207,380.00
001-0207-42000-00	Temporary Employees	0.00	4,136.00	3,840.00	0.00
001-0207-47100-00	Life Insurance - Permanent	0.00	0.00	0.00	0.00
001-0207-47500-00	Term Life Insurance	734.40	734.40	830.00	740.00
001-0207-47600-00	Workers Compensation Premium	2,205.00	2,580.00	2,700.00	3,600.00
001-0207-47700-00	Health Insurance Premium	33,909.26	35,464.52	38,630.00	39,560.00
001-0207-47750-00	Retiree Health Insurance	0.00	0.00	0.00	0.00
001-0207-47760-00	Retiree Health Savings	1,125.32	1,125.32	1,130.00	1,130.00
001-0207-47770-00	Health Savings Account	2,250.00	2,025.00	2,025.00	2,025.00
001-0207-47775-00	Vision Plan-Exempt Employees	0.00	0.00	0.00	0.00
001-0207-48000-00	Pension Contributions	26,745.10	24,515.01	20,240.00	15,260.00
001-0207-48200-00	Social Security Contributions	13,910.38	14,456.38	15,505.00	15,860.00
	Personnel Services	271,480.45	279,270.25	283,720.00	285,555.00
	Contractual Services				
001-0207-51000-00	Professional Services	0.00	0.00	0.00	0.00
001-0207-53000-00	Postage	31.06	60.77	100.00	100.00
001-0207-54000-00	Telecommunications	7,948.46	7,826.43	7,835.00	7,835.00
001-0207-54500-00	Training and Travel	0.00	75.64	4,000.00	4,000.00
001-0207-55000-00	Dues & Subscriptions	0.00	0.00	100.00	500.00
001-0207-55700-00	Maint of Building & Improvemnt	0.00	0.00	0.00	0.00
001-0207-55800-00	Maint of Computer Equipment	95,320.12	107,988.94	132,380.00	154,300.00
001-0207-56596-00	Auto Liability	0.00	0.00	0.00	0.00
001-0207-56597-00	Prop Prem-Risk Mgt Contrib	285.00	1,080.00	360.00	900.00
001-0207-59590-00	Administrative Fee	0.00	0.00	0.00	0.00
	Contractual Services	103,584.64	117,031.78	144,775.00	167,635.00
	Commodities				
001-0207-61000-00	Office Supplies	-64.47	-546.52	250.00	250.00
001-0207-61500-00	Minor Office Machinery & Equip	0.00	0.00	0.00	0.00
001-0207-61700-00	Minor Computer Equip & Supp	21,574.99	35,572.28	18,200.00	14,500.00
001-0207-61800-00	Minor Furniture	0.00	0.00	0.00	0.00
001-0207-62500-00	Motor Vehicle Supplies	0.00	0.00	650.00	650.00
001-0207-62510-00	Gasoline	40.03	0.00	115.00	305.00
001-0207-66500-00	Minor Tools & Apparatus	0.00	0.00	0.00	0.00
	Commodities	21,550.55	35,025.76	19,215.00	15,705.00
	Capital Outlay				
001-0207-71000-00	Machinery & Equipment	0.00	0.00	0.00	0.00
	Capital Outlay	0.00	0.00	0.00	0.00

<u>Acct #</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Adopted</u>
	Other Charges				
001-0207-85053-00	Building Repair & Maint Contrb	540.00	0.00	2,160.00	1,080.00
001-0207-85057-00	Computer Replacement Contrbtn	164,100.00	28,020.00	88,860.00	0.00
001-0207-85058-00	Vehicle Replacement Fund	0.00	3,300.00	1,260.00	3,780.00
	Other Charges	164,640.00	31,320.00	92,280.00	4,860.00
0207	Management Information Systems	561,255.64	462,647.79	539,990.00	473,755.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
0305	Planning				
	Personnel Services				
001-0305-41000-00	Regular Employees	80,920.29	55,140.61	43,990.00	47,890.00
001-0305-42000-00	Temporary Employees	0.00	0.00	0.00	0.00
001-0305-43000-00	Overtime Pay	0.00	0.00	60.00	75.00
001-0305-47100-00	Life Insurance - Permanent	0.00	0.00	0.00	0.00
001-0305-47500-00	Term Life Insurance	385.99	284.64	230.00	210.00
001-0305-47600-00	Workers Compensation Premium	1,815.00	960.00	900.00	720.00
001-0305-47700-00	Health Insurance Premium	10,890.64	7,853.81	7,030.00	7,190.00
001-0305-47750-00	Retiree Health Insurance	0.00	0.00	0.00	0.00
001-0305-47760-00	Retiree Health Savings	0.00	652.77	330.00	340.00
001-0305-47770-00	Health Savings Account	824.98	525.00	375.00	375.00
001-0305-47775-00	Vision Plan-Exempt Employees	0.00	0.00	0.00	0.00
001-0305-48000-00	Pension Contributions	11,602.80	7,076.96	4,490.00	3,525.00
001-0305-48200-00	Social Security Contributions	6,000.25	4,051.67	3,365.00	3,665.00
	Personnel Services	112,439.95	76,545.46	60,770.00	63,990.00
	Contractual Services				
001-0305-51000-00	Professional Services	0.00	0.00	1,000.00	1,000.00
001-0305-51500-00	Printing & Advertising	1,747.56	1,690.92	2,000.00	2,000.00
001-0305-53000-00	Postage	1,184.75	382.51	815.00	920.00
001-0305-54000-00	Telecommunications	342.22	899.07	855.00	860.00
001-0305-54500-00	Training and Travel	613.10	798.28	3,150.00	3,150.00
001-0305-55000-00	Dues & Subscriptions	2,197.76	2,819.24	2,615.00	2,670.00
001-0305-55500-00	Maintenance of Equipment	315.96	315.96	320.00	320.00
001-0305-55800-00	Maint of Computer Equipment	751.06	198.00	300.00	300.00
001-0305-56597-00	Prop Prem-Risk Mgt Contrib	90.00	1,590.00	240.00	360.00
001-0305-58500-00	Receptions & Office Functions	0.00	0.00	0.00	0.00
001-0305-59590-00	Administrative Fee	0.00	0.00	0.00	0.00
	Contractual Services	7,242.41	8,693.98	11,295.00	11,580.00
	Commodities				
001-0305-61000-00	Office Supplies	1,295.50	999.36	1,600.00	1,600.00
001-0305-61500-00	Minor Office Machinery & Equip	0.00	0.00	0.00	0.00
001-0305-61700-00	Minor Computer Equip & Supp	0.00	0.00	0.00	0.00
001-0305-67000-00	Books & Pamphlets	45.00	0.00	200.00	200.00
	Commodities	1,340.50	999.36	1,800.00	1,800.00
	Other Charges				
001-0305-83100-00	Contributions to Others	0.00	0.00	0.00	0.00
001-0305-85057-00	Computer Replacement Contrbtn	4,620.00	0.00	0.00	0.00
001-0305-88300-00	Lease Payments	674.16	674.16	675.00	675.00
	Other Charges	5,294.16	674.16	675.00	675.00

<u>Acct #</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Adopted</u>
0305	Planning	126,317.02	86,912.96	74,540.00	78,045.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
0306	Inspections				
	Personnel Services				
001-0306-41000-00	Regular Employees	442,000.47	449,070.61	517,380.00	547,250.00
001-0306-42000-00	Temporary Employees	9,464.51	4,005.00	13,500.00	13,500.00
001-0306-43000-00	Overtime Pay	0.00	0.00	60.00	95.00
001-0306-47100-00	Life Insurance - Permanent	0.00	0.00	0.00	0.00
001-0306-47500-00	Term Life Insurance	2,082.81	2,023.44	2,710.00	2,410.00
001-0306-47600-00	Workers Compensation Premium	5,160.00	6,780.00	7,140.00	10,200.00
001-0306-47700-00	Health Insurance Premium	69,121.60	71,189.69	81,240.00	83,980.00
001-0306-47750-00	Retiree Health Insurance	0.00	0.00	0.00	0.00
001-0306-47760-00	Retiree Health Savings	4,523.03	5,243.42	6,070.00	6,130.00
001-0306-47770-00	Health Savings Account	4,650.02	5,700.00	4,950.00	4,950.00
001-0306-47775-00	Vision Plan-Exempt Employees	0.00	0.00	0.00	0.00
001-0306-48000-00	Pension Contributions	62,942.13	57,354.12	52,680.00	40,285.00
001-0306-48200-00	Social Security Contributions	33,769.27	33,894.72	40,610.00	42,985.00
	Personnel Services	633,713.84	635,261.00	726,340.00	751,785.00
	Contractual Services				
001-0306-51000-00	Professional Services	653.84	538.50	890.00	890.00
001-0306-51500-00	Printing & Advertising	76.34	0.00	1,000.00	1,000.00
001-0306-53000-00	Postage	4,700.25	6,277.55	5,035.00	6,750.00
001-0306-54000-00	Telecommunications	2,510.73	5,652.85	7,870.00	7,695.00
001-0306-54500-00	Training and Travel	633.00	179.06	2,940.00	3,440.00
001-0306-55000-00	Dues & Subscriptions	553.56	345.00	790.00	1,365.00
001-0306-55400-00	Private Property Maintenance	53,131.85	88,238.02	50,000.00	80,000.00
001-0306-55420-00	Demolitions	0.00	0.00	0.00	0.00
001-0306-55500-00	Maintenance of Equipment	1,145.52	1,145.52	1,450.00	1,450.00
001-0306-55700-00	Maint of Building & Improvemnt	0.00	0.00	0.00	0.00
001-0306-55800-00	Maint of Computer Equipment	6,372.00	6,660.90	25,870.00	24,390.00
001-0306-56000-00	Rentals	0.00	0.00	0.00	0.00
001-0306-56596-00	Auto Liability	0.00	0.00	0.00	0.00
001-0306-56597-00	Prop Prem-Risk Mgt Contrib	645.00	2,220.00	0.00	1,500.00
001-0306-59590-00	Administrative Fee	0.00	0.00	0.00	0.00
	Contractual Services	70,422.09	111,257.40	95,845.00	128,480.00
	Commodities				
001-0306-61000-00	Office Supplies	1,845.68	1,376.45	2,000.00	2,000.00
001-0306-61500-00	Minor Office Machinery & Equip	0.00	0.00	0.00	0.00
001-0306-61700-00	Minor Computer Equip & Supp	5,199.77	140.00	2,000.00	2,400.00
001-0306-62500-00	Motor Vehicle Supplies	585.68	2,520.83	2,000.00	3,000.00
001-0306-62510-00	Gasoline	2,157.99	3,414.93	3,005.00	4,890.00
001-0306-66500-00	Minor Tools & Apparatus	14.26	542.91	600.00	600.00

<u>Acct #</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Adopted</u>
001-0306-67000-00	Books & Pamphlets	476.00	1,121.83	2,630.00	3,285.00
001-0306-67500-00	Safety Clothing & Supplies	0.00	0.00	250.00	300.00
	Commodities	10,279.38	9,116.95	12,485.00	16,475.00
	Other Charges				
001-0306-85023-00	Transfer to Property Redvlpmnt	0.00	2,964.00	0.00	0.00
001-0306-85057-00	Computer Replacement Contrbtn	600.00	1,800.00	5,160.00	3,780.00
001-0306-85058-00	Vehicle Replacement Fund	4,980.00	12,000.00	61,200.00	24,600.00
001-0306-88300-00	Lease Payments	703.44	703.44	710.00	710.00
	Other Charges	6,283.44	17,467.44	67,070.00	29,090.00
0306	Inspections	720,698.75	773,102.79	901,740.00	925,830.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
0410	Engineering				
	Personnel Services				
001-0410-41000-00	Regular Employees	433,420.72	364,744.34	379,820.00	381,390.00
001-0410-42000-00	Temporary Employees	0.00	10,554.50	11,040.00	11,960.00
001-0410-43000-00	Overtime Pay	0.00	2,656.11	2,500.00	3,000.00
001-0410-47100-00	Life Insurance - Permanent	0.00	0.00	0.00	0.00
001-0410-47500-00	Term Life Insurance	2,221.50	1,359.75	1,680.00	1,520.00
001-0410-47600-00	Workers Compensation Premium	4,170.00	4,320.00	5,580.00	6,000.00
001-0410-47700-00	Health Insurance Premium	61,734.95	44,227.83	49,420.00	39,350.00
001-0410-47750-00	Retiree Health Insurance	0.00	0.00	0.00	0.00
001-0410-47760-00	Retiree Health Savings	5,169.78	4,584.41	4,140.00	4,140.00
001-0410-47770-00	Health Savings Account	1,875.00	1,875.00	1,875.00	1,875.00
001-0410-47775-00	Vision Plan-Exempt Employees	0.00	0.00	0.00	0.00
001-0410-48000-00	Pension Contributions	61,281.06	47,655.98	38,915.00	28,290.00
001-0410-48200-00	Social Security Contributions	31,926.28	28,385.86	30,085.00	30,315.00
001-0410-49500-00	Contractual Eductn Incentive	0.00	150.00	0.00	0.00
	Personnel Services	601,799.29	510,513.78	525,055.00	507,840.00
	Contractual Services				
001-0410-51000-00	Professional Services	773.79	688.47	1,280.00	1,280.00
001-0410-51500-00	Printing & Advertising	204.16	0.00	300.00	300.00
001-0410-53000-00	Postage	514.65	328.14	720.00	745.00
001-0410-54000-00	Telecommunications	3,336.24	3,078.30	3,550.00	3,550.00
001-0410-54500-00	Training and Travel	1,423.47	2,049.59	3,300.00	2,700.00
001-0410-55000-00	Dues & Subscriptions	2,100.00	2,272.70	2,400.00	2,520.00
001-0410-55500-00	Maintenance of Equipment	474.00	474.00	1,475.00	1,475.00
001-0410-55700-00	Maint of Building & Improvemnt	0.00	0.00	0.00	0.00
001-0410-55800-00	Maint of Computer Equipment	15,189.91	14,940.70	18,800.00	26,400.00
001-0410-56596-00	Auto Liability	0.00	0.00	0.00	0.00
001-0410-56597-00	Prop Prem-Risk Mgt Contrib	1,395.00	1,965.00	900.00	1,800.00
001-0410-58500-00	Receptions & Office Functions	0.00	0.00	0.00	0.00
001-0410-59590-00	Administrative Fee	0.00	0.00	0.00	0.00
	Contractual Services	25,411.22	25,796.90	32,725.00	40,770.00
	Commodities				
001-0410-61000-00	Office Supplies	1,996.25	2,157.04	3,050.00	3,050.00
001-0410-61500-00	Minor Office Machinery & Equip	0.00	0.00	0.00	0.00
001-0410-61700-00	Minor Computer Equip & Supp	549.98	140.00	0.00	0.00
001-0410-62500-00	Motor Vehicle Supplies	326.70	315.53	1,000.00	1,000.00
001-0410-62510-00	Gasoline	1,085.24	1,738.30	1,850.00	2,035.00
001-0410-64800-00	Survey & Testing Supplies	1,517.23	1,464.14	2,800.00	2,800.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
001-0410-65500-00	Materials to Maintain Equipmt	0.00	0.00	100.00	100.00
001-0410-66500-00	Minor Tools & Apparatus	0.00	228.60	150.00	150.00
001-0410-67000-00	Books & Pamphlets	0.00	0.00	0.00	0.00
001-0410-67500-00	Safety Clothing & Supplies	338.96	0.00	300.00	300.00
001-0410-68000-00	Food	0.00	0.00	0.00	0.00
	Commodities	5,814.36	6,043.61	9,250.00	9,435.00
	Other Charges				
001-0410-85057-00	Computer Replacement Contrbtn	7,140.00	3,240.00	8,700.00	5,520.00
001-0410-85058-00	Vehicle Replacement Fund	9,840.00	7,800.00	16,620.00	10,380.00
001-0410-88300-00	Lease Payments	1,011.24	1,011.24	1,015.00	1,015.00
	Other Charges	17,991.24	12,051.24	26,335.00	16,915.00
0410	Engineering	651,016.11	554,405.53	593,365.00	574,960.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
0445	Fleet Services				
	Personnel Services				
001-0445-41000-00	Regular Employees	274,561.30	282,110.65	291,010.00	299,580.00
001-0445-41005-00	Workers Comp Wages	0.00	0.00	0.00	0.00
001-0445-42000-00	Temporary Employees	9,741.76	10,956.00	12,000.00	13,000.00
001-0445-43000-00	Overtime Pay	1,059.63	3,167.00	3,000.00	3,000.00
001-0445-47100-00	Life Insurance - Permanent	0.00	0.00	0.00	0.00
001-0445-47500-00	Term Life Insurance	432.00	432.00	490.00	440.00
001-0445-47600-00	Workers Compensation Premium	3,525.00	3,960.00	4,200.00	5,340.00
001-0445-47700-00	Health Insurance Premium	45,569.57	51,747.60	56,320.00	50,910.00
001-0445-47750-00	Retiree Health Insurance	0.00	0.00	0.00	0.00
001-0445-47760-00	Retiree Health Savings	2,350.05	2,357.00	2,370.00	2,380.00
001-0445-47770-00	Health Savings Account	3,000.00	3,000.00	3,000.00	2,250.00
001-0445-47775-00	Vision Plan-Exempt Employees	0.00	0.00	0.00	0.00
001-0445-48000-00	Pension Contributions	39,117.39	36,319.73	29,935.00	22,270.00
001-0445-48200-00	Social Security Contributions	21,134.64	21,770.25	23,420.00	24,160.00
	Personnel Services	400,491.34	415,820.23	425,745.00	423,330.00
	Contractual Services				
001-0445-51000-00	Professional Services	0.00	0.00	0.00	0.00
001-0445-51500-00	Printing & Advertising	0.00	0.00	0.00	0.00
001-0445-52000-00	Electricity	4,474.07	4,539.28	4,800.00	5,070.00
001-0445-52200-00	Storm Sewer	0.00	0.00	0.00	0.00
001-0445-52300-00	Heat	420.22	727.91	1,040.00	1,160.00
001-0445-52400-00	Water	0.00	0.00	0.00	0.00
001-0445-52500-00	Sewer	84.51	108.61	170.00	230.00
001-0445-53000-00	Postage	19.59	0.00	50.00	50.00
001-0445-54000-00	Telecommunications	1,274.79	1,325.37	1,480.00	1,410.00
001-0445-54500-00	Training and Travel	210.00	0.00	300.00	300.00
001-0445-55000-00	Dues & Subscriptions	236.94	225.90	250.00	350.00
001-0445-55500-00	Maintenance of Equipment	7,673.71	9,406.32	12,000.00	12,000.00
001-0445-55700-00	Maint of Building & Improvemnt	5,533.30	4,726.50	3,800.00	4,250.00
001-0445-55800-00	Maint of Computer Equipment	17,636.80	13,794.09	14,710.00	15,230.00
001-0445-56593-00	Boiler & Machinery Premium	0.00	0.00	0.00	0.00
001-0445-56596-00	Auto Liability	540.00	540.00	360.00	0.00
001-0445-56597-00	Prop Prem-Risk Mgt Contrib	1,770.00	1,935.00	720.00	1,500.00
001-0445-57500-00	Laundry & Cleaning Services	2,610.05	2,597.87	2,700.00	3,000.00
001-0445-59590-00	Administrative Fee	0.00	0.00	0.00	0.00
	Contractual Services	42,483.98	39,926.85	42,380.00	44,550.00
	Commodities				
001-0445-61000-00	Office Supplies	-130.00	-177.68	700.00	700.00
001-0445-61700-00	Minor Computer Equip & Supp	0.00	0.00	0.00	0.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
001-0445-62500-00	Motor Vehicle Supplies	19,391.23	23,135.38	11,800.00	11,800.00
001-0445-62510-00	Gasoline	3,355.82	4,469.52	4,420.00	5,710.00
001-0445-63000-00	Shop Supplies	9,025.36	11,328.72	13,000.00	13,000.00
001-0445-65000-00	Cleaning & Household Supplies	0.00	0.00	500.00	500.00
001-0445-65500-00	Materials to Maintain Equipmt	437.45	82.12	750.00	750.00
001-0445-66000-00	Materials to Mntn BldgsImprov	1,043.31	244.26	500.00	500.00
001-0445-66500-00	Minor Tools & Apparatus	10,872.38	7,343.37	8,000.00	8,000.00
001-0445-67500-00	Safety Clothing & Supplies	659.72	491.03	1,000.00	1,000.00
001-0445-68000-00	Food	0.00	22.12	0.00	0.00
	Commodities	44,655.27	46,938.84	40,670.00	41,960.00
	Capital Outlay				
001-0445-71000-00	Machinery & Equipment	0.00	0.00	0.00	0.00
	Capital Outlay	0.00	0.00	0.00	0.00
	Other Charges				
001-0445-85053-00	Building Repair & Maint Contrb	18,180.00	0.00	0.00	17,700.00
001-0445-85057-00	Computer Replacement Contrbtn	2,460.00	0.00	0.00	0.00
001-0445-85058-00	Vehicle Replacement Fund	9,120.00	8,820.00	35,700.00	13,200.00
	Other Charges	29,760.00	8,820.00	35,700.00	30,900.00
0445	Fleet Services	517,390.59	511,505.92	544,495.00	540,740.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
0450	Street & Bridge Maintenance				
	Personnel Services				
001-0450-41000-00	Regular Employees	666,812.20	717,694.37	721,580.00	737,340.00
001-0450-41005-00	Workers Comp Wages	11,274.50	2,545.86	0.00	0.00
001-0450-42000-00	Temporary Employees	18,569.63	41,788.50	66,720.00	72,280.00
001-0450-43000-00	Overtime Pay	17,144.95	26,819.62	45,000.00	45,000.00
001-0450-45000-00	Callout Pay	7,950.00	7,800.00	7,800.00	7,800.00
001-0450-47100-00	Life Insurance - Permanent	0.00	0.00	0.00	0.00
001-0450-47500-00	Term Life Insurance	756.00	756.00	860.00	760.00
001-0450-47600-00	Workers Compensation Premium	14,310.00	18,390.00	27,300.00	29,880.00
001-0450-47700-00	Health Insurance Premium	126,978.97	128,402.39	135,570.00	130,540.00
001-0450-47750-00	Retiree Health Insurance	0.00	0.00	0.00	0.00
001-0450-47760-00	Retiree Health Savings	5,768.06	5,636.22	4,550.00	4,550.00
001-0450-47770-00	Health Savings Account	8,418.22	7,977.28	7,875.00	7,125.00
001-0450-47775-00	Vision Plan-Exempt Employees	0.00	0.00	0.00	0.00
001-0450-48000-00	Pension Contributions	106,357.21	99,157.55	78,825.00	58,155.00
001-0450-48200-00	Social Security Contributions	52,136.01	58,189.48	64,345.00	65,980.00
001-0450-49500-00	Contractual Educatn Incentive	600.00	0.00	0.00	0.00
	Personnel Services	1,037,075.75	1,115,157.27	1,160,425.00	1,159,410.00
	Contractual Services				
001-0450-51000-00	Professional Services	1,874.64	2,101.05	2,400.00	2,400.00
001-0450-51500-00	Printing & Advertising	0.00	0.00	200.00	200.00
001-0450-52000-00	Electricity	0.00	208,382.80	288,440.00	230,805.00
001-0450-52200-00	Storm Sewer	0.00	0.00	0.00	0.00
001-0450-52300-00	Heat	708.83	4,543.18	2,555.00	4,715.00
001-0450-52400-00	Water	0.00	0.00	0.00	0.00
001-0450-52500-00	Sewer	726.28	771.71	1,095.00	1,330.00
001-0450-53000-00	Postage	42.95	68.90	70.00	70.00
001-0450-54000-00	Telecommunications	2,106.27	1,988.37	2,200.00	2,205.00
001-0450-54500-00	Training and Travel	0.00	25.00	770.00	4,700.00
001-0450-55000-00	Dues & Subscriptions	0.00	0.00	150.00	0.00
001-0450-55500-00	Maintenance of Equipment	20,413.39	46,729.20	35,000.00	40,000.00
001-0450-55700-00	Maint of Building & Improvemnt	4,066.84	4,333.83	29,220.00	6,460.00
001-0450-55800-00	Maint of Computer Equipment	0.00	0.00	0.00	0.00
001-0450-56000-00	Rentals	0.00	0.00	0.00	0.00
001-0450-56593-00	Boiler & Machinery Premium	0.00	0.00	0.00	0.00
001-0450-56596-00	Auto Liability	285.00	1,965.00	1,380.00	1,860.00
001-0450-56597-00	Prop Prem-Risk Mgt Contrib	47,730.00	45,960.00	24,360.00	19,500.00
001-0450-57500-00	Laundry & Cleaning Services	0.00	0.00	0.00	0.00
001-0450-58500-00	Receptions & Office Functions	0.00	0.00	1,600.00	1,600.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
001-0450-59300-00	Medical & Safety Supplies	77.75	411.52	300.00	300.00
001-0450-59590-00	Administrative Fee	0.00	0.00	0.00	0.00
	Contractual Services	78,031.95	317,280.56	389,740.00	316,145.00
	Commodities				
001-0450-61000-00	Office Supplies	968.06	687.54	1,000.00	1,000.00
001-0450-61700-00	Minor Computer Equip & Supp	0.00	0.00	0.00	0.00
001-0450-61800-00	Minor Furniture	6,707.23	0.00	0.00	0.00
001-0450-62500-00	Motor Vehicle Supplies	0.00	91,748.30	70,000.00	70,000.00
001-0450-62510-00	Gasoline	0.00	40,592.54	52,900.00	54,980.00
001-0450-63500-00	Botanical & Agriculture Suppl	2,141.12	2,873.31	2,200.00	2,700.00
001-0450-64500-00	Traffic Control Supplies	0.00	0.00	0.00	0.00
001-0450-65000-00	Cleaning & Household Supplies	1,748.77	3,111.78	1,600.00	1,600.00
001-0450-65500-00	Materials to Maintain Equipmt	3,888.08	7,508.98	5,850.00	6,350.00
001-0450-66000-00	Materials to Mntn BldgsImprov	0.00	49.96	200.00	200.00
001-0450-66500-00	Minor Tools & Apparatus	0.00	18,867.14	33,500.00	45,000.00
001-0450-67500-00	Safety Clothing & Supplies	2,888.70	1,522.27	2,600.00	2,600.00
001-0450-68000-00	Food	1,050.01	1,676.33	2,000.00	2,000.00
001-0450-68500-00	Chemicals	3,295.00	2,918.00	5,150.00	5,000.00
	Commodities	22,686.97	171,556.15	177,000.00	191,430.00
	Capital Outlay				
001-0450-71000-00	Machinery & Equipment	0.00	0.00	0.00	0.00
001-0450-73000-00	Land	0.00	0.00	0.00	0.00
	Capital Outlay	0.00	0.00	0.00	0.00
	Other Charges				
001-0450-83100-00	Contributions to Others	0.00	0.00	0.00	0.00
001-0450-85053-00	Building Repair & Maint Contrb	0.00	0.00	0.00	0.00
001-0450-85057-00	Computer Replacement Contrbbtn	0.00	0.00	0.00	0.00
001-0450-85058-00	Vehicle Replacement Fund	231,000.00	177,060.00	266,580.00	201,660.00
001-0450-88200-00	Other Principal Payments	0.00	0.00	0.00	0.00
	Other Charges	231,000.00	177,060.00	266,580.00	201,660.00
0450	Street & Bridge Maintenance	1,368,794.67	1,781,053.98	1,993,745.00	1,868,645.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
0505	Fire & Police Commission				
	Personnel Services				
001-0505-41000-00	Regular Employees	1,185.00	1,260.00	1,260.00	1,260.00
001-0505-47600-00	Workers Compensation Premium	0.00	0.00	0.00	0.00
001-0505-48200-00	Social Security Contributions	90.66	96.40	100.00	100.00
	Personnel Services	1,275.66	1,356.40	1,360.00	1,360.00
	Contractual Services				
001-0505-51000-00	Professional Services	17,033.04	22,215.60	42,790.00	18,790.00
001-0505-51500-00	Printing & Advertising	1,161.05	1,421.00	1,500.00	1,500.00
001-0505-53000-00	Postage	15.55	37.34	50.00	55.00
001-0505-54500-00	Training and Travel	0.00	2,641.65	2,000.00	2,000.00
001-0505-55000-00	Dues & Subscriptions	375.00	375.00	400.00	400.00
001-0505-57000-00	Bonds	150.00	0.00	250.00	250.00
001-0505-58500-00	Receptions and Office Function	33.16	0.00	0.00	0.00
	Contractual Services	18,767.80	26,690.59	46,990.00	22,995.00
	Commodities				
001-0505-61000-00	Office Supplies	0.00	0.00	100.00	100.00
001-0505-66500-00	Minor Tools & Apparatus	0.00	0.00	0.00	0.00
001-0505-67000-00	Books and Pamphlets	942.50	0.00	500.00	500.00
001-0505-68000-00	Food	0.00	59.37	0.00	0.00
	Commodities	942.50	59.37	600.00	600.00
	Other Charges				
001-0505-85057-00	Computer Replacement Contrbtn	0.00	0.00	0.00	0.00
001-0505-85058-00	Vehicle Replacement Fund	0.00	0.00	0.00	0.00
	Other Charges	0.00	0.00	0.00	0.00
0505	Fire & Police Commission	20,985.96	28,106.36	48,950.00	24,955.00

General Ledger

Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
0510	Police				
	Personnel Services				
001-0510-41000-00	Regular Employees	3,430,575.76	3,539,215.94	3,892,770.00	4,146,850.00
001-0510-41005-00	Workers Comp Wages	48,716.05	23,342.73	0.00	0.00
001-0510-42000-00	Temporary Employees	0.00	0.00	0.00	0.00
001-0510-43000-00	Overtime Pay	209,753.68	279,843.35	250,000.00	250,000.00
001-0510-44000-00	Benefits Accrual	0.00	0.00	0.00	0.00
001-0510-45000-00	Callout Pay	7,380.00	9,600.00	10,920.00	30,000.00
001-0510-45500-00	Canine Pay	5,384.43	5,463.34	6,210.00	20,525.00
001-0510-47100-00	Life Insurance - Permanent	0.00	0.00	0.00	0.00
001-0510-47500-00	Term Life Insurance	5,900.10	6,027.90	6,610.00	6,960.00
001-0510-47600-00	Workers Compensation Premium	56,880.00	69,600.00	85,140.00	99,720.00
001-0510-47700-00	Health Insurance Premium	606,819.58	623,458.13	697,830.00	737,080.00
001-0510-47750-00	Retiree Health Insurance	0.00	0.00	0.00	0.00
001-0510-47760-00	Retiree Health Savings	22,942.66	26,436.90	30,130.00	39,590.00
001-0510-47765-00	Health Reimbursement Account	0.00	0.00	0.00	0.00
001-0510-47770-00	Health Savings Account	20,400.05	19,649.99	19,650.00	18,150.00
001-0510-47775-00	Vision Plan-Exempt Employees	0.00	0.00	0.00	0.00
001-0510-48000-00	Pension Contributions	6,972.62	6,549.68	13,710.00	11,090.00
001-0510-48010-00	Public Safety Pension Cons	2,423,797.41	2,287,839.29	2,478,490.00	2,434,385.00
001-0510-48200-00	Social Security Contributions	54,109.67	57,008.32	68,465.00	73,760.00
001-0510-49500-00	Contractual Educatn Incentive	600.00	300.00	500.00	500.00
	Personnel Services	6,900,232.01	6,954,335.57	7,560,425.00	7,868,610.00
	Contractual Services				
001-0510-51000-00	Professional Services	2,457.30	4,822.41	8,000.00	8,000.00
001-0510-51200-00	Drug Enforcement Service	0.00	0.00	0.00	0.00
001-0510-51500-00	Printing & Advertising	0.00	452.38	0.00	0.00
001-0510-52000-00	Electricity	1,224.67	1,082.22	1,940.00	1,600.00
001-0510-52200-00	Storm Sewer	0.00	0.00	0.00	0.00
001-0510-52300-00	Heat	518.05	568.04	1,025.00	1,050.00
001-0510-52400-00	Water	0.00	0.00	0.00	0.00
001-0510-52500-00	Sewer	24.91	20.20	85.00	85.00
001-0510-53000-00	Postage	3,298.33	2,958.09	3,530.00	3,795.00
001-0510-54000-00	Telecommunications	15,925.48	15,753.67	16,810.00	18,525.00
001-0510-54500-00	Training and Travel	34,494.36	35,969.15	52,000.00	59,000.00
001-0510-55000-00	Dues & Subscriptions	12,031.77	16,226.00	18,100.00	18,015.00
001-0510-55500-00	Maintenance of Equipment	26,117.03	21,473.06	20,475.00	20,475.00
001-0510-55700-00	Maint of Building & Improvemnt	1,385.70	500.00	1,000.00	1,000.00
001-0510-55800-00	Maint of Computer Equipment	30,788.45	32,904.56	42,440.00	46,460.00
001-0510-56000-00	Rentals	0.00	0.00	0.00	0.00
001-0510-56596-00	Auto Liability	11,340.00	9,360.00	7,020.00	12,060.00
001-0510-56597-00	Prop Prem-Risk Mgt	64,050.00	70,965.00	50,860.00	69,250.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
001-0510-57000-00	Contrib				
001-0510-57500-00	Bonds	86.00	124.70	300.00	300.00
001-0510-58500-00	Laundry & Cleaning Services	3,196.18	4,293.18	4,300.00	4,300.00
001-0510-59300-00	Receptions & Office Functions	1,241.58	1,538.77	1,000.00	1,000.00
001-0510-59500-00	Medical & Safety Supplies	0.00	0.00	0.00	0.00
001-0510-59590-00	Contract Serv Not Classified	0.00	0.00	0.00	0.00
	Administrative Fee	0.00	0.00	0.00	0.00
	Contractual Services	208,179.81	219,011.43	228,885.00	264,915.00
	Commodities				
001-0510-61000-00	Office Supplies	11,359.23	9,512.87	10,500.00	10,500.00
001-0510-61500-00	Minor Office Machinery & Equip	0.00	0.00	0.00	0.00
001-0510-61700-00	Minor Computer Equip & Supp	26,286.99	11,472.52	38,500.00	20,000.00
001-0510-61800-00	Minor Furniture	184.81	0.00	0.00	0.00
001-0510-62500-00	Motor Vehicle Supplies	24,010.34	22,426.12	15,000.00	15,000.00
001-0510-62510-00	Gasoline	45,730.34	43,714.94	70,450.00	69,460.00
001-0510-64500-00	Traffic Control Supplies	0.00	0.00	0.00	0.00
001-0510-65500-00	Materials to Maintain Equipmt	1,619.22	112.85	3,000.00	3,000.00
001-0510-66500-00	Minor Tools & Apparatus	2,331.55	2,319.88	3,000.00	3,000.00
001-0510-67000-00	Books & Pamphlets	944.75	1,478.75	1,200.00	1,200.00
001-0510-67500-00	Safety Clothing & Supplies	21,510.70	42,971.90	25,500.00	20,500.00
001-0510-68000-00	Food	73.68	240.00	500.00	500.00
001-0510-69000-00	Firearms & Supplies	8,841.93	8,638.78	10,000.00	10,000.00
001-0510-69300-00	Canine Supplies	724.78	1,925.47	2,000.00	2,000.00
	Commodities	143,618.32	144,814.08	179,650.00	155,160.00
	Capital Outlay				
001-0510-71000-00	Machinery & Equipment	0.00	0.00	0.00	0.00
	Capital Outlay	0.00	0.00	0.00	0.00
	Other Charges				
001-0510-83100-00	Contributions to Others	0.00	954.54	1,000.00	2,000.00
001-0510-85053-00	Building Repair & Maint Contrb	0.00	0.00	0.00	0.00
001-0510-85057-00	Computer Replacement Contrbtn	69,600.00	50,640.00	210,420.00	7,680.00
001-0510-85058-00	Vehicle Replacement Fund	164,220.00	124,260.00	344,460.00	218,880.00
001-0510-85500-00	Refunds & Reimbursements	0.00	0.00	0.00	0.00
001-0510-88300-00	Lease Payments	1,959.60	1,959.60	2,310.00	2,310.00
	Other Charges	235,779.60	177,814.14	558,190.00	230,870.00
0510	Police	7,487,809.74	7,495,975.22	8,527,150.00	8,519,555.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
0525	School Crossing Guards				
	Personnel Services				
001-0525-41000-00	Regular Employees	0.00	0.00	0.00	5,880.00
001-0525-41005-00	Workers Comp Wages	0.00	349.03	0.00	0.00
001-0525-42000-00	Temporary Employees	15,932.56	39,865.75	75,000.00	70,000.00
001-0525-47600-00	Workers Compensation Premium	390.00	420.00	540.00	1,260.00
001-0525-47700-00	Health Insurance Premium	0.00	0.00	0.00	2,020.00
001-0525-47760-00	Retiree Health Savings	0.00	0.00	0.00	110.00
001-0525-48000-00	Pension Contributions	0.00	0.00	0.00	430.00
001-0525-48200-00	Social Security Contributions	1,218.96	3,050.18	5,740.00	6,190.00
	Personnel Services	17,541.52	43,684.96	81,280.00	85,890.00
	Contractual Services				
001-0525-51500-00	Printing & Advertising	0.00	0.00	0.00	0.00
001-0525-54500-00	Training and Travel	0.00	0.00	0.00	0.00
001-0525-54700-00	Car Allowance	351.34	917.86	1,400.00	1,400.00
	Contractual Services	351.34	917.86	1,400.00	1,400.00
	Commodities				
001-0525-64500-00	Traffic Control Supplies	0.00	0.00	300.00	300.00
001-0525-67500-00	Safety Clothing & Supplies	0.00	174.79	450.00	450.00
	Commodities	0.00	174.79	750.00	750.00
0525	School Crossing Guards	17,892.86	44,777.61	83,430.00	88,040.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
0550	Communications and Records				
	Personnel Services				
001-0550-41000-00	Regular Employees	1,196,115.49	1,273,893.57	1,294,000.00	1,336,220.00
001-0550-41005-00	Workers Comp Wages	12,573.99	0.00	0.00	0.00
001-0550-42000-00	Temporary Employees	2,982.16	8,976.00	14,040.00	14,040.00
001-0550-43000-00	Overtime Pay	85,091.35	96,254.47	80,000.00	80,000.00
001-0550-45000-00	Callout Pay	0.00	0.00	0.00	0.00
001-0550-47100-00	Life Insurance - Permanent	0.00	0.00	0.00	0.00
001-0550-47500-00	Term Life Insurance	475.20	475.20	540.00	520.00
001-0550-47600-00	Workers Compensation Premium	18,810.00	24,450.00	29,400.00	34,860.00
001-0550-47700-00	Health Insurance Premium	262,424.33	263,971.14	276,840.00	280,710.00
001-0550-47750-00	Retiree Health Insurance	24,928.28	25,122.84	27,260.00	28,160.00
001-0550-47755-00	OPEB Contributions	4,125.00	4,220.00	3,780.00	3,630.00
001-0550-47760-00	Retiree Health Savings	17,594.86	18,649.61	18,860.00	20,060.00
001-0550-47770-00	Health Savings Account	5,399.90	8,400.02	6,900.00	7,650.00
001-0550-47775-00	Vision Plan-Exempt Employees	0.00	0.00	0.00	0.00
001-0550-48000-00	Pension Contributions	173,944.74	167,704.69	134,785.00	99,190.00
001-0550-48200-00	Social Security Contributions	90,995.35	98,580.41	103,095.00	105,165.00
001-0550-49500-00	Contractual Educatn Incentive	150.00	0.00	0.00	0.00
	Personnel Services	1,895,610.65	1,990,697.95	1,989,500.00	2,010,205.00
	Contractual Services				
001-0550-51000-00	Professional Services	230.10	120.00	1,500.00	1,500.00
001-0550-51500-00	Printing & Advertising	56.33	0.00	0.00	0.00
001-0550-52000-00	Electricity	0.00	1,805.23	2,765.00	2,470.00
001-0550-53000-00	Postage	687.85	778.60	1,075.00	1,090.00
001-0550-54000-00	Telecommunications	10,991.53	10,723.23	11,810.00	11,445.00
001-0550-54500-00	Training and Travel	748.89	2,818.32	3,000.00	3,000.00
001-0550-55000-00	Dues & Subscriptions	0.00	0.00	150.00	150.00
001-0550-55500-00	Maintenance of Equipment	24,103.47	24,271.92	23,455.00	23,455.00
001-0550-55800-00	Maint of Computer Equipment	41,162.96	43,139.94	44,815.00	47,580.00
001-0550-56000-00	Rentals	0.00	0.00	0.00	0.00
001-0550-56597-00	Prop Prem-Risk Mgt Contrib	2,250.00	7,545.00	0.00	4,980.00
001-0550-59590-00	Administrative Fee	0.00	0.00	0.00	540.00
	Contractual Services	80,231.13	91,202.24	88,570.00	96,210.00
	Commodities				
001-0550-61000-00	Office Supplies	10,587.64	11,054.64	13,000.00	13,000.00
001-0550-61500-00	Minor Office Machinery & Equip	0.00	0.00	0.00	0.00
001-0550-61700-00	Minor Computer Equip & Supp	7,916.27	1,051.47	15,000.00	10,000.00
001-0550-61800-00	Minor Furniture	0.00	359.38	1,000.00	1,000.00
001-0550-65500-00	Materials to Maintain Equipmnt	24.22	2.10	50.00	50.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
001-0550-67000-00	Books & Pamphlets	0.00	0.00	50.00	50.00
001-0550-67500-00	Safety Clothing & Supplies	864.13	1,353.27	2,000.00	2,000.00
001-0550-68000-00	Food	161.79	332.02	0.00	0.00
	Commodities	19,554.05	14,152.88	31,100.00	26,100.00
	Capital Outlay				
001-0550-71000-00	Machinery & Equipment	0.00	94,684.83	0.00	0.00
	Capital Outlay	0.00	94,684.83	0.00	0.00
	Other Charges				
001-0550-85500-00	Refunds & Reimbursements	8,097.84	8,097.84	8,100.00	8,100.00
001-0550-85902-00	Knox County Sheriff	4,845.48	15,126.96	13,735.00	13,740.00
001-0550-88300-00	Lease Payments	3,504.60	3,504.60	3,175.00	3,175.00
	Other Charges	16,447.92	26,729.40	25,010.00	25,015.00
0550	Communications and Records	2,011,843.75	2,217,467.30	2,134,180.00	2,157,530.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
0605	Fire				
	Personnel Services				
001-0605-41000-00	Regular Employees	3,206,718.19	3,224,059.17	3,260,200.00	3,482,520.00
001-0605-41005-00	Workers Comp Wages	10,969.90	13,719.59	0.00	0.00
001-0605-43000-00	Overtime Pay	282,162.68	344,065.89	350,500.00	225,000.00
001-0605-47100-00	Life Insurance - Permanent	0.00	0.00	0.00	0.00
001-0605-47500-00	Term Life Insurance	3,841.20	4,020.90	4,420.00	4,230.00
001-0605-47600-00	Workers Compensation Premium	44,175.00	53,010.00	56,760.00	66,540.00
001-0605-47700-00	Health Insurance Premium	532,844.70	550,952.05	588,630.00	694,850.00
001-0605-47750-00	Retiree Health Insurance	0.00	0.00	0.00	0.00
001-0605-47760-00	Retiree Health Savings	47,504.09	59,146.84	58,390.00	62,420.00
001-0605-47770-00	Health Savings Account	22,500.00	27,750.00	25,500.00	27,000.00
001-0605-47775-00	Vision Plan-Exempt Employees	0.00	0.00	0.00	0.00
001-0605-48000-00	Pension Contributions	9,507.69	8,640.96	6,840.00	5,070.00
001-0605-48010-00	Public Safety Pension Cons	2,697,162.13	2,547,344.10	2,460,545.00	2,341,675.00
001-0605-48200-00	Social Security Contributions	45,640.70	53,366.84	55,790.00	57,415.00
001-0605-49500-00	Contractual Educatn Incentive	0.00	0.00	300.00	300.00
	Personnel Services	6,903,026.28	6,886,076.34	6,867,875.00	6,967,020.00
	Contractual Services				
001-0605-51000-00	Professional Services	11,512.78	12,690.43	23,240.00	24,630.00
001-0605-51500-00	Printing & Advertising	0.00	15.00	125.00	125.00
001-0605-52000-00	Electricity	10,901.36	10,895.64	13,105.00	13,630.00
001-0605-52200-00	Storm Sewer	0.00	0.00	0.00	0.00
001-0605-52300-00	Heat	527.31	1,012.34	2,925.00	2,600.00
001-0605-52400-00	Water	0.00	0.00	0.00	0.00
001-0605-52500-00	Sewer	954.82	1,082.87	1,355.00	1,500.00
001-0605-53000-00	Postage	340.57	396.16	480.00	500.00
001-0605-54000-00	Telecommunications	7,175.02	9,017.48	12,265.00	12,205.00
001-0605-54500-00	Training and Travel	20,719.29	28,746.44	54,620.00	40,605.00
001-0605-55000-00	Dues & Subscriptions	2,199.00	2,108.00	3,060.00	3,060.00
001-0605-55500-00	Maintenance of Equipment	34,052.07	36,803.54	43,915.00	44,185.00
001-0605-55700-00	Maint of Building & Improvemnt	3,095.48	8,104.50	17,780.00	12,080.00
001-0605-55800-00	Maint of Computer Equipment	12,194.82	6,267.43	29,900.00	30,765.00
001-0605-56000-00	Rentals	35.00	70.00	115.00	130.00
001-0605-56593-00	Boiler & Machinery Premium	0.00	0.00	0.00	0.00
001-0605-56596-00	Auto Liability	1,605.00	1,440.00	960.00	0.00
001-0605-56597-00	Prop Prem-Risk Mgt Contrib	43,925.00	52,850.00	45,820.00	59,990.00
001-0605-57500-00	Laundry & Cleaning Services	240.00	49.78	100.00	100.00
001-0605-58500-00	Receptions and Office Function	296.08	78.03	900.00	1,190.00
001-0605-59590-00	Administrative Fee	0.00	0.00	0.00	0.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
	Contractual Services	149,773.60	171,627.64	250,665.00	247,295.00
	Commodities				
001-0605-61000-00	Office Supplies	767.55	471.30	2,000.00	2,500.00
001-0605-61500-00	Minor Office Machinery & Equip	0.00	0.00	0.00	500.00
001-0605-61700-00	Minor Computer Equip & Supp	50.17	3,970.19	1,000.00	17,240.00
001-0605-61800-00	Minor Furniture	2,810.48	2,268.88	6,850.00	1,765.00
001-0605-62500-00	Motor Vehicle Supplies	21,340.14	13,127.32	29,000.00	29,300.00
001-0605-62510-00	Gasoline	12,011.92	19,153.43	17,700.00	23,950.00
001-0605-63000-00	Shop Supplies	0.00	0.00	0.00	0.00
001-0605-65000-00	Cleaning & Household Supplies	7,159.37	7,297.86	5,675.00	6,245.00
001-0605-65500-00	Materials to Maintain Equipmt	6,691.80	12,328.26	13,475.00	14,825.00
001-0605-66000-00	Materials to Mntn BldgsImprov	5,771.78	8,788.50	14,375.00	20,255.00
001-0605-66500-00	Minor Tools & Apparatus	25,410.75	13,885.94	56,750.00	23,125.00
001-0605-67000-00	Books & Pamphlets	464.54	239.95	2,050.00	2,375.00
001-0605-67500-00	Safety Clothing & Supplies	64,680.44	40,500.48	77,190.00	62,260.00
001-0605-68000-00	Food	48.90	137.49	300.00	330.00
001-0605-68500-00	Chemicals	734.20	649.93	2,770.00	3,265.00
001-0605-68600-00	Emerg Med & Protect Supp	9,530.57	11,684.60	13,900.00	10,210.00
	Commodities	157,472.61	134,504.13	243,035.00	218,145.00
	Capital Outlay				
001-0605-71000-00	Machinery & Equipment	0.00	0.00	0.00	0.00
001-0605-76000-00	Improvemnt Other Than Building	0.00	0.00	0.00	60,000.00
	Capital Outlay	0.00	0.00	0.00	60,000.00
	Other Charges				
001-0605-83100-00	Contributions to Others	0.00	502.60	0.00	0.00
001-0605-85013-00	Transfer to Grant Fund	0.00	0.00	0.00	0.00
001-0605-85053-00	Building Repair & Maint Contrb	0.00	0.00	0.00	0.00
001-0605-85057-00	Computer Replacement Contrbtn	14,820.00	9,540.00	40,980.00	0.00
001-0605-85058-00	Vehicle Replacement Fund	284,820.00	129,120.00	190,380.00	258,480.00
001-0605-88300-00	Lease Payments	1,163.76	1,163.76	1,175.00	1,175.00
	Other Charges	300,803.76	140,326.36	232,535.00	259,655.00
0605	Fire	7,511,076.25	7,332,534.47	7,594,110.00	7,752,115.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
0630	Emergency Services				
	Contractual Services				
001-0630-51000-00	Professional Services	0.00	0.00	0.00	0.00
001-0630-51500-00	Printing & Advertising	249.48	278.98	250.00	0.00
001-0630-52000-00	Electricity	3,877.66	3,758.98	4,535.00	4,205.00
001-0630-52200-00	Storm Sewer	0.00	0.00	0.00	0.00
001-0630-52300-00	Heat	0.00	107.27	255.00	230.00
001-0630-52400-00	Water	0.00	0.00	0.00	0.00
001-0630-52500-00	Sewer	19.15	19.98	70.00	70.00
001-0630-53000-00	Postage	0.00	25.64	0.00	0.00
001-0630-54000-00	Telecommunications	173.68	180.00	245.00	245.00
001-0630-54500-00	Training and Travel	0.00	0.00	400.00	400.00
001-0630-55000-00	Dues & Subscriptions	0.00	0.00	0.00	0.00
001-0630-55500-00	Maintenance of Equipment	1,774.00	575.00	2,000.00	2,000.00
001-0630-55700-00	Maint of Building & Improvemnt	2,430.00	513.50	400.00	400.00
001-0630-56000-00	Rentals	0.00	0.00	0.00	0.00
001-0630-56597-00	Prop Prem-Risk Mgt Contrib	0.00	0.00	0.00	0.00
001-0630-58500-00	Receptions and Office Function	101.24	0.00	200.00	0.00
	Contractual Services	8,625.21	5,459.35	8,355.00	7,550.00
	Commodities				
001-0630-61000-00	Office Supplies	270.04	0.00	0.00	0.00
001-0630-61500-00	Minor Office Machinery & Equip	0.00	0.00	0.00	0.00
001-0630-65500-00	Materials to Maintain Equipmt	4,306.72	1,539.00	2,100.00	900.00
001-0630-66000-00	Materials to Mntn BldgsImprov	0.00	112.67	1,100.00	0.00
001-0630-66500-00	Minor Tools & Apparatus	249.00	0.00	0.00	0.00
001-0630-67500-00	Safety Clothing & Supplies	0.00	0.00	0.00	0.00
001-0630-68000-00	Food	0.00	0.00	0.00	0.00
	Commodities	4,825.76	1,651.67	3,200.00	900.00
	Other Charges				
001-0630-83100-00	Contributions to Others	0.00	0.00	0.00	0.00
001-0630-85053-00	Building Repair & Maint Contrb	480.00	0.00	2,040.00	960.00
001-0630-85057-00	Computer Replacement Contrbbtn	2,100.00	840.00	1,560.00	1,860.00
	Other Charges	2,580.00	840.00	3,600.00	2,820.00
0630	Emergency Services	16,030.97	7,951.02	15,155.00	11,270.00

General Ledger Funds Summary



Special Revenue Funds	Fund Number	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Motor Fuel Tax	011				
Revenue	011	1,925,215.45	1,987,795.07	1,925,000.00	1,220,000.00
Expense	011	970,303.48	1,944,432.54	2,695,000.00	1,695,000.00
Motor Fuel Tax	011	954,911.97	43,362.53	-770,000.00	-475,000.00
Election Com Rev	012				
Obsolete					
Revenue	012	0.00	0.00	0.00	0.00
Expense	012	0.00	0.00	0.00	0.00
Election Com Rev	012	0.00	0.00	0.00	0.00
Obsolete					
Grants	013				
Revenue	013	3,571,212.23	3,283,377.54	7,433,185.00	8,494,270.00
Expense	013	3,514,683.80	3,367,354.40	7,433,185.00	8,494,270.00
Grants	013	56,528.43	-83,976.86	0.00	0.00
City Gas Tax	014				
Revenue	014	661,663.02	688,168.64	690,000.00	680,000.00
Expense	014	1,508,331.99	874,469.05	1,592,990.00	1,122,670.00
City Gas Tax	014	-846,668.97	-186,300.41	-902,990.00	-442,670.00
Federal Special Enforcement	015				
Revenue	015	3,049.37	0.00	0.00	0.00
Expense	015	3,049.37	0.00	0.00	0.00
Federal Special Enforcement	015	0.00	0.00	0.00	0.00
Special Enforcement	016				
Revenue	016	45,127.05	19,301.80	25,000.00	25,000.00
Expense	016	77,212.01	87,472.38	36,650.00	36,650.00
Special Enforcement	016	-32,084.96	-68,170.58	-11,650.00	-11,650.00
911 Communications	017				
Revenue	017	60,347.11	92,915.88	118,945.00	124,665.00
Expense	017	60,386.39	92,915.88	118,945.00	124,665.00
911 Communications	017	-39.28	0.00	0.00	0.00
Storm Water Utility	018				
Revenue	018	727,842.29	783,949.02	732,100.00	743,850.00
Expense	018	684,118.03	504,705.82	1,290,300.00	1,024,600.00
Storm Water Utility	018	43,724.26	279,243.20	-558,200.00	-280,750.00
Parks & Recreation	019				
Revenue	019	4,163,620.76	4,929,199.99	4,617,125.00	4,739,695.00
Expense	019	4,120,678.86	4,551,276.18	5,380,650.00	5,835,755.00
Parks & Recreation	019	42,941.90	377,923.81	-763,525.00	-1,096,060.00
Airport Operations	020				
Revenue	020	300,663.90	266,694.39	286,915.00	302,890.00
Expense	020	300,663.90	264,006.39	286,915.00	302,890.00
Airport Operations	020	0.00	2,688.00	0.00	0.00

Special Revenue Funds	Fund Number	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Foreign Fire	021				
Revenue	021	55,170.99	59,181.17	47,000.00	48,000.00
Expense	021	47,789.28	56,883.14	11,430.00	28,480.00
Foreign Fire	021	7,381.71	2,298.03	35,570.00	19,520.00
Property Redevelopment	023				
Revenue	023	552,466.23	354,250.06	695,100.00	695,300.00
Expense	023	472,820.28	165,033.72	853,935.00	1,456,190.00
Property Redevelopment	023	79,645.95	189,216.34	-158,835.00	-760,890.00
Economic Development	024				
Revenue	024	1,050,456.26	1,343,929.60	1,032,960.00	1,110,735.00
Expense	024	779,359.21	1,039,382.97	974,130.00	1,494,915.00
Economic Development	024	271,097.05	304,546.63	58,830.00	-384,180.00
CDBG Repayment	025				
Revenue	025	14,392.54	12,387.93	13,450.00	25,090.00
Expense	025	0.00	0.00	0.00	206,490.00
CDBG Repayment	025	14,392.54	12,387.93	13,450.00	-181,400.00
UDAG Repayment	026				
Revenue	026	38,920.83	26,458.03	47,880.00	45,160.00
Expense	026	127,085.95	143,462.37	856,300.00	856,320.00
UDAG Repayment	026	-88,165.12	-117,004.34	-808,420.00	-811,160.00
Restricted Loan	027				
Revenue	027	0.00	0.00	0.00	0.00
Expense	027	0.00	0.00	0.00	0.00
Restricted Loan	027	0.00	0.00	0.00	0.00
Revolving Loan	028				
Revenue	028	0.00	0.00	0.00	0.00
Expense	028	0.00	0.00	0.00	0.00
Revolving Loan	028	0.00	0.00	0.00	0.00
Public Transportation Services	030				
Revenue	030	1,396,046.32	2,720,598.10	2,289,195.00	2,532,610.00
Expense	030	2,017,618.20	2,136,295.19	2,289,195.00	2,532,610.00
Public Transportation Services	030	-621,571.88	584,302.91	0.00	0.00
Bus Subsidy	031				
Revenue	031	0.00	0.00	0.00	0.00
Expense	031	0.00	0.00	0.00	0.00
Bus Subsidy	031	0.00	0.00	0.00	0.00
Public Transportation Projects	032				
Revenue	032	37,014.39	47,865.86	800,000.00	0.00
Expense	032	30,007.56	144,012.81	800,000.00	0.00
Public Transportation Projects	032	7,006.83	-96,146.95	0.00	0.00
Revenue Total		14,603,208.74	16,616,073.08	20,753,855.00	20,787,265.00
Expense Total		14,714,108.31	15,371,702.84	24,619,625.00	25,211,505.00

General Ledger Summary by Source



Revenue	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Special Revenue Funds				
Taxes	5,662,790.20	6,527,171.72	5,915,385.00	6,023,540.00
Fines and Costs	7,195.00	5,168.50	10,000.00	10,000.00
Use of Money & Property	1,029,354.20	1,286,563.67	1,330,580.00	1,448,815.00
Intergovernmental Revenue	6,718,111.11	8,103,688.61	11,625,495.00	11,061,040.00
Charges for Current Services	327,644.83	59,733.15	383,500.00	381,500.00
Other Revenue	119,219.34	56,937.09	40,500.00	43,800.00
Transfer From Other Funds	600,833.30	566,885.84	1,448,395.00	1,818,570.00
Reimbursement from Others	138,060.76	9,924.50	0.00	0.00
Special Revenue Funds	14,603,208.74	16,616,073.08	20,753,855.00	20,787,265.00

General Ledger
Detail by Source



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
30010	Special Revenue Funds				
	Taxes				
30010	Property Taxes	168,164.48	223,818.48	244,435.00	262,140.00
30020	Replacement Taxes	0.00	0.00	0.00	0.00
30030	State Income Tax	230,446.24	215,217.86	186,000.00	184,800.00
30040	Sales Tax	1,527,401.45	1,713,004.53	1,502,250.00	1,465,750.00
30043	Local Use Tax	226,392.07	189,715.80	192,600.00	183,600.00
30050	Home Rule Tax	1,505,630.65	1,805,129.05	1,520,800.00	1,648,400.00
30060	Prepared Food & Bev Tax	146,353.46	175,597.78	160,000.00	164,000.00
30070	Hotel Motel Tax	501,690.73	739,677.43	698,000.00	700,000.00
30080	Electric Use Tax	439,489.16	444,625.41	448,800.00	452,100.00
30085	Natural Gas Use Tax	282,528.17	336,421.40	280,500.00	288,750.00
30090	Video Gambling Tax	0.00	0.00	0.00	0.00
30120	Aviation Fuel Tax	2,067.91	3,503.67	2,000.00	4,000.00
30140	City Gas Tax	632,625.88	680,460.31	680,000.00	670,000.00
30140	Taxes	5,662,790.20	6,527,171.72	5,915,385.00	6,023,540.00
32010	Fines and Costs				
32010	Fines & Costs	7,195.00	5,168.50	10,000.00	10,000.00
32010	Fines and Costs	7,195.00	5,168.50	10,000.00	10,000.00
33010	Use of Money & Property				
33010	Interest on Investments	100,209.69	17,380.47	72,260.00	42,330.00
33011	Realized Gain on Investment	0.00	0.00	0.00	0.00
33012	Unrealized Gain on Investment	-2,738.00	-7,708.50	0.00	0.00
33020	Interest on loans	58,832.91	60,190.13	40,290.00	51,900.00
33100	Rental of Property	19,211.10	21,684.84	15,230.00	16,170.00
33110	T-Hanger Rental	41,820.00	41,700.00	44,000.00	44,000.00
33170	Jet Air Rental	19,500.00	19,500.00	19,500.00	19,500.00
33305	Golf Fees Daily	128,483.39	144,063.24	105,000.00	145,000.00
33306	Golf Fees Season Pass	73,149.00	109,178.50	115,000.00	125,000.00
33307	Golf Cart RentalStorage	5,344.00	8,140.00	8,300.00	8,500.00
33308	Golf Tee Reservations	625.00	1,690.75	900.00	2,000.00
33309	Golf Fees Locker Rental	2,025.00	3,440.00	3,500.00	3,250.00
33310	Punch Card Revenue	3,572.00	4,677.50	5,000.00	5,000.00
33311	Golf Cart Rental	130,290.79	171,841.50	135,000.00	185,000.00
33312	Range Ball Revenue	14,902.70	24,426.06	19,000.00	22,000.00
33313	Golf Accessories	2,792.37	4,946.44	4,000.00	5,000.00
33315	Golf Concessions	6,555.59	11,882.39	8,000.00	10,000.00
33316	Sale of Liquor Golf Course	31,674.62	44,885.10	32,000.00	40,000.00
33317	Sale of Clothing Golf Course	16,133.78	24,738.34	15,000.00	18,000.00
33318	Sale of Food Golf	25,793.41	38,427.06	26,500.00	30,000.00
33319	Golf Club Repairs	2,896.11	3,069.50	3,000.00	3,000.00
33340	Campground Fees	80,912.76	103,426.24	85,000.00	100,000.00
33342	Campground Firewood	6,543.00	7,491.00	6,500.00	7,500.00
33353	Lake Storey Boat Rent	20,350.00	15,273.00	15,000.00	16,500.00
33354	Lake Storey Waterslide	0.00	0.00	0.00	0.00
33355	Lake Storey Concession	876.75	652.50	1,000.00	1,000.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
33356	Lake Storey Misc.	0.00	0.00	200.00	200.00
33359	H.C. Gymnasium Concessions	1,165.59	0.00	2,500.00	1,000.00
33360	H.C. Gymnasium Rental	1,229.50	2,268.75	1,200.00	1,500.00
33361	H.C. Pool Daily Group Fees	1,645.22	2,505.75	2,500.00	5,000.00
33362	H.C. Pool Season Pass	2,175.30	8,072.05	4,750.00	8,000.00
33363	H.C. Pool Rental Fees	6,759.75	3,441.00	10,000.00	6,000.00
33371	L.S. Pool DailyGroup Fee	0.00	30,063.25	55,000.00	55,000.00
33372	L.S. Pool AnnualSeason	0.00	1,892.37	13,500.00	10,000.00
33373	L.S. Pool Rental Fees	0.00	0.00	500.00	0.00
33375	L.S. Concession	25.00	11,860.25	32,000.00	35,000.00
33376	L.S. Pool Miscellaneous	0.00	297.00	500.00	100.00
33377	L.S. Rec Facility Rental	11,222.75	19,991.25	21,000.00	23,750.00
33378	LS Tennis Equip Rental&Repair	98.00	184.00	150.00	100.00
33382	Lake Storey Softball Concessn	753.75	2,217.00	3,000.00	2,000.00
33385	Pavilion Revenues	12,657.00	8,249.50	39,000.00	35,000.00
33386	Recreation Family Events	44,899.99	44,987.77	144,050.00	95,500.00
33389	Parks & Rec Rental Facilities	4,523.00	6,770.50	8,200.00	12,000.00
33425	Telecom Infrastructure Fees	0.00	0.00	0.00	0.00
33800	Transit Advertisements	4,106.00	13,380.00	10,000.00	14,000.00
33810	Handian Fees In Town	4,054.02	3,377.85	4,500.00	4,500.00
33820	Handivan Trip Tickets	7,223.00	6,092.00	7,500.00	7,500.00
33825	Transit Service Contract	0.00	23,717.00	0.00	40,115.00
33830	Public Trans Fixed Route Fees	15,443.26	30,244.28	30,000.00	30,000.00
33850	Flowage Fees	13,190.00	14,247.40	12,000.00	12,000.00
33860	Farm Income	105,686.19	174,686.35	147,000.00	147,000.00
33865	Pop Commission	2,740.91	3,022.29	2,550.00	2,900.00
33865	Use of Money & Property	1,029,354.20	1,286,563.67	1,330,580.00	1,448,815.00
35010	Intergovernmental Revenue				
35010	Foreign Fire Ins Tax	54,577.23	59,106.14	47,000.00	48,000.00
35070	State Motor Fuel Tax	1,164,633.52	1,277,822.54	1,900,000.00	1,200,000.00
35100	Fed Operat Assist Grants	1,587,339.67	1,024,109.81	84,845.00	10,000.00
35110	Federal Capital Grants	143,173.56	630.00	800,000.00	25,000.00
35300	State Operating Assist Grants	3,127.38	126,440.37	1,000.00	1,000.00
35310	State Capital Grants	735,139.06	714,535.25	0.00	0.00
35315	Federal Reimbursements	46,375.96	786,596.68	5,836,560.00	5,294,290.00
35320	Pub Trans Fed Oper Assistance	72,858.32	1,522,156.69	304,335.00	304,335.00
35321	Pub Trans State Oper Assist	931,303.28	1,142,570.77	1,558,530.00	1,667,670.00
35325	State Reimbursements	1,896,074.66	1,344,651.63	969,980.00	2,381,780.00
35350	State Spec. Enforcement	17,895.01	9,923.66	2,000.00	2,000.00
35355	Federal Special Enforcement	3,041.57	0.00	0.00	0.00
35370	Mtce of Traffic Signals	0.00	0.00	0.00	0.00
35600	County Reimbursements	60,347.11	92,915.88	118,945.00	124,665.00
35856	Agency Grant Reimbursements	0.00	0.00	0.00	0.00
35900	Misc Intergovernmental Revenue	2,224.78	2,229.19	2,300.00	2,300.00
35900	Intergovernmental Revenue	6,718,111.11	8,103,688.61	11,625,495.00	11,061,040.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
36125	Charges for Current Services				
36125	Demolitions	283,198.62	14,995.08	337,500.00	337,500.00
36650	Grave Openings	44,200.00	43,600.00	46,000.00	44,000.00
36870	PenaltiesAccounting Services	246.21	1,138.07	0.00	0.00
36870	Charges for Current Services	327,644.83	59,733.15	383,500.00	381,500.00
37010	Other Revenue				
37010	Sale of Cemetery Lots	27,480.55	25,890.00	27,000.00	25,000.00
37015	Scattering Gardens	4,170.00	3,360.00	3,500.00	3,000.00
37050	Sale of Property	35,179.00	10,130.00	0.00	0.00
37062	Gain Sale of Land	0.00	0.00	0.00	0.00
37080	SeizedForfeited Property	0.00	0.00	0.00	0.00
37100	Private ContribDonations	41,378.27	14,161.62	7,000.00	15,800.00
37500	Election Commission Revenue	0.00	0.00	0.00	0.00
37900	Miscellaneous Other Revenue	11,011.52	3,395.47	3,000.00	0.00
37900	Other Revenue	119,219.34	56,937.09	40,500.00	43,800.00
38001	Transfer From Other Funds				
38001	General Transf From	390,252.06	121,577.06	492,980.00	638,280.00
38011	Transfer from Motor Fuel	0.00	0.00	0.00	15,000.00
38013	Grants Transfer From	0.00	0.00	0.00	0.00
38014	City Gas Tax Transfer From	0.00	0.00	0.00	15,000.00
38018	Transfer from Storm Water Util	0.00	0.00	375,000.00	0.00
38019	Park & Rec Transfer From	87,988.65	10,178.55	82,915.00	76,390.00
38024	Economic Dev Transfer From	0.00	0.00	17,000.00	7,200.00
38026	Transfer from UDAG	112,500.00	112,500.00	255,000.00	255,000.00
38030	Handivan Transfer From	0.00	10,369.05	0.00	0.00
38032	Transfer From PublicTran Prjct	0.00	124,774.42	0.00	0.00
38041	Transfer from TIF Regency	0.00	0.00	0.00	0.00
38048	Transfer from Use Tax CP	0.00	0.00	75,000.00	75,000.00
38049	Transfer from TIF IV	0.00	0.00	0.00	0.00
38054	Transfer from Planning	0.00	0.00	0.00	0.00
38055	TIF Downtown Transfer From	0.00	178,780.50	0.00	0.00
38057	Transfer from Computer Replace	0.00	0.00	0.00	0.00
38059	Transfer From Util Tax Cap Imp	0.00	0.00	139,300.00	726,000.00
38088	Linwood Transfer From	1,484.43	1,232.58	1,700.00	2,000.00
38089	E Linwood Transfer From	8,608.16	7,473.68	9,500.00	8,700.00
38550	Capital Contribution Revenue	0.00	0.00	0.00	0.00
38550	Transfer From Other Funds	600,833.30	566,885.84	1,448,395.00	1,818,570.00
38560	Reimbursement from Others				
38560	Contribution from Others	87,094.67	0.00	0.00	0.00

<u>Acct #</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Adopted</u>
39100	Reimbursements	50,966.09	9,924.50	0.00	0.00
39100	Reimbursement from Others	138,060.76	9,924.50	0.00	0.00
	Special Revenue Funds	14,603,208.74	16,616,073.08	20,753,855.00	20,787,265.00

General Ledger

Summary by Source



Expense	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Special Revenue Funds				
Personnel Services	3,981,748.65	4,932,473.19	5,638,570.00	5,813,055.00
Contractual Services	4,007,145.95	3,477,259.47	5,546,380.00	4,722,545.00
Commodities	1,397,261.10	1,537,235.55	1,534,200.00	1,836,575.00
Capital Outlay	1,364,665.36	1,136,343.00	3,540,020.00	5,810,020.00
Other Charges	3,963,287.25	4,288,391.63	8,360,455.00	7,029,310.00
Special Revenue Funds	14,714,108.31	15,371,702.84	24,619,625.00	25,211,505.00

General Ledger
Detail by Source



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Special Revenue Funds					
41000	Personnel Services				
41000	Regular Employees	2,239,231.43	2,715,561.10	2,986,950.00	3,052,100.00
41005	Workers Comp Wages	1,382.16	0.00	0.00	0.00
42000	Temporary Employees	537,004.22	817,746.53	1,143,095.00	1,300,160.00
43000	Overtime	33,418.67	61,585.78	80,700.00	93,875.00
45000	Callout Pay	7,800.00	7,800.00	7,200.00	7,800.00
47100	Insurance Transamerica	0.00	0.00	0.00	0.00
47500	Term Life Insurance	5,653.14	6,400.49	7,445.00	6,250.00
47600	Workers Comp Premium	57,722.50	66,300.00	76,680.00	80,340.00
47700	Health Insurance Premium	454,726.21	493,395.38	583,940.00	591,490.00
47750	Retiree Health Insurance	54,577.86	52,566.20	42,520.00	43,240.00
47755	OPEB Contributions	13,270.00	11,505.00	10,545.00	9,525.00
47760	Retiree Health Savings	18,173.94	28,551.92	35,220.00	34,110.00
47765	Health Reimbursement Account	0.00	0.00	0.00	0.00
47770	Health Savings Account	26,156.83	23,447.71	25,655.00	23,625.00
47775	Vision Plan-Exempt Employees	0.00	0.00	0.00	0.00
48000	Pension Contributions	322,633.76	378,873.54	314,915.00	236,450.00
48200	Social Security Contributions	208,221.98	267,089.27	322,025.00	332,410.00
48400	IMRF Employer Paid Member Cons	1,775.95	1,650.27	1,680.00	1,680.00
48400	Personnel Services	3,981,748.65	4,932,473.19	5,638,570.00	5,813,055.00
51000	Contractual Services				
51000	Professional Services	551,723.25	365,630.99	734,540.00	553,900.00
51200	Drug Enforcement Services	1,395.00	3,470.00	4,000.00	4,000.00
51300	Recording Fees	0.00	0.00	0.00	0.00
51400	Contract Service Rec Program	20,523.70	12,977.80	54,500.00	42,350.00
51500	Printing and Advertising	41,665.22	51,688.79	64,550.00	62,800.00
52000	Electricity	417,274.05	209,926.63	240,605.00	259,650.00
52200	Storm Sewer	0.00	0.00	0.00	0.00
52300	Heat	16,034.16	28,255.39	29,470.00	49,500.00
52400	Water	0.00	0.00	0.00	0.00
52500	Sewer	21,768.05	48,623.43	44,020.00	66,645.00
53000	Postage	2,389.08	3,652.68	3,810.00	3,375.00
53500	Drayage	0.00	0.00	0.00	0.00
54000	Telecommunications	22,197.96	23,641.27	26,210.00	34,975.00
54500	Training and Travel	10,387.49	12,470.88	17,450.00	50,250.00
54700	Car Allowance	0.00	0.00	0.00	0.00
55000	Dues and Subscriptions	23,541.46	31,087.90	15,440.00	16,765.00
55300	Maintenance of Farm Crop	0.00	0.00	0.00	0.00
55400	Private Property Maintenance	0.00	0.00	0.00	0.00
55420	Demolitions	218,604.46	99,348.86	337,500.00	937,500.00
55500	Maintenance of Equipment	123,097.74	78,049.90	116,940.00	115,790.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
55700	Mtce of Buildings & Improvemnt	1,065,695.30	1,338,125.60	2,706,820.00	1,321,705.00
55750	Mtce of Infrastructure	0.00	0.00	0.00	0.00
55800	Maintenance Computer Equipment	22,294.67	55,206.22	24,330.00	25,080.00
56000	Rentals	5,339.50	16,861.07	26,225.00	24,040.00
56500	Insurance	696.00	954.00	1,750.00	1,200.00
56593	BoilerMachinery	0.00	0.00	0.00	0.00
56596	Auto Liability	3,495.00	3,975.00	2,460.00	3,540.00
56597	Property Repairs	236,257.48	305,510.00	313,860.00	351,675.00
57000	Bonds	100.00	0.00	200.00	200.00
57500	Laundry & Cleaning Services	18,073.32	24,732.08	36,380.00	32,230.00
58500	ReceptionsOffice Functions	0.00	0.00	0.00	0.00
59300	Mtce MedicalSafety Supplies	1,402.25	2,526.82	4,875.00	5,165.00
59410	Contract Payment Bus Subsidy	609,941.00	0.00	0.00	0.00
59500	Contract Serv Not Classified	0.00	0.00	0.00	0.00
59511	Tourism Contract Services	110,833.35	190,000.00	190,000.00	190,000.00
59528	Galesburg Promise	176,520.87	260,256.98	245,695.00	264,600.00
59535	Knox County Partnership	155,000.00	155,000.00	155,000.00	155,000.00
59537	Orpheum Civic Center Authority	92,905.59	136,977.18	129,130.00	129,630.00
59539	YMCA Soccer Complex	25,000.00	0.00	0.00	0.00
59590	Administrative Fee	12,990.00	18,310.00	20,620.00	20,980.00
59590	Contractual Services	4,007,145.95	3,477,259.47	5,546,380.00	4,722,545.00
61000	Commodities				
61000	Office Supplies	12,224.58	8,829.28	13,690.00	15,800.00
61500	Minor Office Mach & Equipmt	399.96	411.04	2,000.00	2,000.00
61700	Minor Computer EquipSupplies	17,380.63	39,804.52	23,800.00	32,800.00
61800	Minor Furniture	16,170.87	36,746.61	5,000.00	9,200.00
61900	Minor Buildings and Structures	0.00	23,450.00	0.00	0.00
62000	Fuel	0.00	0.00	2,500.00	0.00
62500	Motor Vehicle Supplies	209,783.36	229,741.11	178,060.00	214,850.00
62510	Gasoline	151,301.47	229,069.48	211,940.00	305,280.00
63500	Botanical & Ag. Supplies	111,656.88	132,953.08	121,250.00	144,500.00
64000	Recreational Supplies	40,249.41	46,953.43	59,600.00	87,230.00
64100	Special Events Supplies	0.00	0.00	4,300.00	4,500.00
64125	Concession supplies	32,329.78	64,039.54	58,500.00	80,500.00
64150	Special Event Fees	0.00	0.00	200.00	50.00
64300	Golf Supplies	5,527.08	2,438.59	3,000.00	3,600.00
64500	Traffic Control Supplies	58,972.27	81,463.71	80,500.00	85,950.00
65000	Cleaning & Household Supplies	19,996.10	17,681.97	19,750.00	27,075.00
65500	Materials to Maintain Equipmt	28,458.94	33,950.76	44,960.00	49,810.00
66000	Materials Maintain BldsImprov	425,322.77	412,138.94	547,700.00	589,050.00
66500	Minor Tools & Apparatus	245,607.46	126,207.10	106,900.00	131,550.00
67000	Books - Adults	0.00	76.41	400.00	700.00
67500	Safety Clothing & Supplies	11,948.35	25,503.42	21,900.00	24,030.00
68000	Food	4,916.71	5,406.99	6,000.00	7,000.00
68500	Chemicals	4,448.96	10,204.84	19,250.00	18,100.00
68600	Emerg Med & Protect Supplies	0.00	0.00	0.00	0.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
69000	Firearms & Supplies	0.00	0.00	1,000.00	1,000.00
69300	Cannine Supplies	565.52	10,164.73	2,000.00	2,000.00
69500	Other Comm Not Classified	0.00	0.00	0.00	0.00
69500	Commodities	1,397,261.10	1,537,235.55	1,534,200.00	1,836,575.00
71000	Capital Outlay				
71000	Machinery & Equipment	0.00	0.00	800,000.00	1,000,000.00
73000	Land	0.00	0.00	0.00	0.00
75000	Buildings	0.00	0.00	0.00	0.00
76000	Improvemt Other than Buildings	0.00	0.00	820,020.00	3,485,020.00
78000	Infrastructure	0.00	0.00	0.00	0.00
78010	Roads	699,911.12	871,722.22	970,000.00	900,000.00
78040	Bridges	0.00	0.00	0.00	0.00
78050	Storm Drainage	183,186.61	142,745.49	950,000.00	350,000.00
78070	Sidewalks	481,567.63	121,875.29	0.00	75,000.00
78080	Traffic Signals	0.00	0.00	0.00	0.00
78090	Street Lighting	0.00	0.00	0.00	0.00
78090	Capital Outlay	1,364,665.36	1,136,343.00	3,540,020.00	5,810,020.00
83100	Other Charges				
83100	Contribution to Others	2,641,885.53	3,499,826.82	6,231,030.00	5,057,270.00
84000	Sales Tax	8,459.47	13,656.93	10,985.00	16,360.00
84500	Property Tax	45,292.34	46,982.94	48,000.00	50,775.00
85001	General Transfer To	0.00	6,632.51	0.00	0.00
85013	Grant Fund Transfer To	0.00	124,774.42	412,500.00	37,200.00
85014	City Gas Tax Transfer To	0.00	0.00	0.00	0.00
85016	Transfer Special Enforcement	0.00	0.00	0.00	0.00
85020	Transfer to Airport Fund	87,988.65	10,178.55	62,415.00	76,390.00
85023	Property Redvlpmnt Transfer To	112,500.00	112,500.00	255,000.00	255,000.00
85024	Transfer to Econ Development	0.00	0.00	0.00	0.00
85031	Bus Subsidy Transfer To	0.00	0.00	0.00	0.00
85032	Transfer to Public Trans Proj	0.00	10,369.05	0.00	0.00
85041	TRFR to Series 2011A TIF Reg	0.00	0.00	0.00	0.00
85043	TIF Regency Transfer To	0.00	0.00	0.00	0.00
85045	Business Park Bond Transfer To	0.00	0.00	0.00	0.00
85046	Trsfr to Series 2011C Bus Park	227,617.11	227,458.21	221,760.00	238,215.00
85047	Transfer to Bus GO Bond 2013A	23,058.34	13,438.14	84,570.00	76,970.00
85049	TIF IV Transfer To	0.00	0.00	0.00	0.00
85053	Bldg Rep Mtce Transfer To	203,760.00	0.00	206,760.00	79,620.00
85055	TIF I Downtown Transfer To	0.00	0.00	0.00	0.00
85057	Computer Replacemt Transfer To	16,680.00	2,400.00	27,480.00	9,900.00
85058	Vehicle Replacemt Transfer To	328,200.00	164,660.00	421,980.00	753,420.00
85500	Refunds & Reimbursements	0.00	0.00	0.00	0.00
85901	Trans to Election Commission	0.00	0.00	0.00	0.00
88300	Lease Payments	41,095.93	41,837.73	40,475.00	40,690.00
89500	Bad Debt Expense	226,748.88	10,334.68	337,500.00	337,500.00
89600	Cash Over & Short	1.00	-11.35	0.00	0.00

<u>Acct #</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Adopted</u>
89800	Loss on Assets	0.00	3,353.00	0.00	0.00
89800	Other Charges	3,963,287.25	4,288,391.63	8,360,455.00	7,029,310.00
	Special Revenue Funds	14,714,108.31	15,371,702.84	24,619,625.00	25,211,505.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
011	Motor Fuel Tax				
	Use of Money & Property				
011-0000-33010-00	Interest Income on Investments	6,946.91	2,713.47	25,000.00	20,000.00
011-0000-33012-00	Unrealized Gain on Investment	0.00	0.00	0.00	0.00
	Use of Money & Property	6,946.91	2,713.47	25,000.00	20,000.00
	Intergovernmental Revenue				
011-0000-35070-00	State Motor Fuel Tax	1,164,633.52	1,277,822.54	1,900,000.00	1,200,000.00
011-0000-35310-00	State Capital Grants	707,259.06	707,259.06	0.00	0.00
011-0000-35315-00	Federal Reimbursements	46,375.96	0.00	0.00	0.00
011-0000-35325-00	State Reimbursements	0.00	0.00	0.00	0.00
011-0000-35900-00	Misc Intergovernmental Rev	0.00	0.00	0.00	0.00
	Intergovernmental Revenue	1,918,268.54	1,985,081.60	1,900,000.00	1,200,000.00
	Other Revenue				
011-0000-37050-00	Sale of Property	0.00	0.00	0.00	0.00
	Other Revenue	0.00	0.00	0.00	0.00
	Reimbursement from Others				
011-0000-39100-00	Reimbursements	0.00	0.00	0.00	0.00
	Reimbursement from Others	0.00	0.00	0.00	0.00
	Revenue	1,925,215.45	1,987,795.07	1,925,000.00	1,220,000.00
	Contractual Services				
011-0000-51000-00	Professional Services	0.00	0.00	0.00	0.00
011-0000-55700-00	Maint of Building & Improvemnt	720,172.59	812,551.37	1,975,000.00	835,000.00
	Contractual Services	720,172.59	812,551.37	1,975,000.00	835,000.00
	Commodities				
011-0000-66000-00	Materials to Mntn BldgsImprov	250,130.89	223,075.11	370,000.00	370,000.00
	Commodities	250,130.89	223,075.11	370,000.00	370,000.00
	Capital Outlay				
011-0000-78010-00	Roads	0.00	693,612.00	350,000.00	400,000.00
011-0000-78040-00	Bridges	0.00	0.00	0.00	0.00
011-0000-78050-00	Storm Drainage	0.00	128,820.49	0.00	0.00
011-0000-78070-00	Sidewalks	0.00	86,373.57	0.00	75,000.00
	Capital Outlay	0.00	908,806.06	350,000.00	475,000.00
	Other Charges				
011-0000-83100-00	Contributions to Others	0.00	0.00	0.00	0.00
011-0000-85013-00	Transfer to Grant Fund	0.00	0.00	0.00	15,000.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
011-0000-85014-00	Transfer to City Gas Tax	0.00	0.00	0.00	0.00
	Other Charges	0.00	0.00	0.00	15,000.00
	Expense	970,303.48	1,944,432.54	2,695,000.00	1,695,000.00
011	Motor Fuel Tax	954,911.97	43,362.53	-770,000.00	-475,000.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
013	Grants				
	Use of Money & Property				
013-0000-33010-00	Interest Income on Investments	0.00	0.00	0.00	0.00
	Use of Money & Property	0.00	0.00	0.00	0.00
	Intergovernmental Revenue				
013-0000-35100-00	Fed Operate Assist Grants	1,537,404.19	1,024,109.81	74,845.00	0.00
013-0000-35110-00	Federal Capital Grants	114,606.00	0.00	0.00	25,000.00
013-0000-35300-00	State Operate Assist Grant	3,127.38	3,245.00	0.00	0.00
013-0000-35310-00	State Capital Grants	20,000.00	0.00	0.00	0.00
013-0000-35315-00	Federal Reimbursements	0.00	786,596.68	5,836,560.00	5,294,290.00
013-0000-35325-00	State Reimbursements	1,896,074.66	1,344,651.63	969,980.00	2,381,780.00
013-0000-35856-00	Agency Grant Reimbursements	0.00	0.00	0.00	0.00
	Intergovernmental Revenue	3,571,212.23	3,158,603.12	6,881,385.00	7,701,070.00
	Other Revenue				
013-0000-37050-00	Sale of Property	0.00	0.00	0.00	0.00
013-0000-37100-00	Private ContrisDonations	0.00	0.00	0.00	0.00
013-0000-37900-00	Misc Other Revenue	0.00	0.00	0.00	0.00
	Other Revenue	0.00	0.00	0.00	0.00
	Transfer From Other Funds				
013-0000-38001-00	General Fund Transfer From	0.00	0.00	0.00	30,000.00
013-0000-38011-00	Transfer from Motor Fuel	0.00	0.00	0.00	15,000.00
013-0000-38014-00	City Gas Tax Transfer From	0.00	0.00	0.00	15,000.00
013-0000-38018-00	Storm Water Util Transfer From	0.00	0.00	375,000.00	0.00
013-0000-38019-00	Park & Rec Transfer From	0.00	0.00	20,500.00	0.00
013-0000-38024-00	Economic Dev Transfer From	0.00	0.00	17,000.00	7,200.00
013-0000-38026-00	Transfer from UDAG	0.00	0.00	0.00	0.00
013-0000-38032-00	Transfer From PublicTran Prjct	0.00	124,774.42	0.00	0.00
013-0000-38059-00	Util Tax Cap Proj Trnsfer From	0.00	0.00	139,300.00	726,000.00
	Transfer From Other Funds	0.00	124,774.42	551,800.00	793,200.00
	Reimbursement from Others				
013-0000-38560-00	Contribution from	0.00	0.00	0.00	0.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
013-0000-39100-00	Others				
	Reimbursements	0.00	0.00	0.00	0.00
	Reimbursement from Others	0.00	0.00	0.00	0.00
	Revenue	3,571,212.23	3,283,377.54	7,433,185.00	8,494,270.00
	Personnel Services				
013-0000-41000-00	Regular Employees	3,395.52	9,914.90	55,930.00	0.00
013-0000-42000-00	Temporary Employees	0.00	0.00	0.00	0.00
013-0000-43000-00	Overtime Pay	367.80	7,249.64	0.00	0.00
013-0000-47100-00	Life Insurance - Permanent	0.00	0.00	0.00	0.00
013-0000-47500-00	Term Life Insurance	0.00	0.00	405.00	0.00
013-0000-47600-00	Workers Compensation Premium	0.00	0.00	0.00	0.00
013-0000-47700-00	Health Insurance Premium	71.56	71.01	7,790.00	0.00
013-0000-47760-00	Retiree Health Savings	0.00	0.00	0.00	0.00
013-0000-47765-00	Health Reimbursement Account	0.00	0.00	0.00	0.00
013-0000-47770-00	Health Savings Account	0.00	0.00	750.00	0.00
013-0000-47775-00	Vision Plan-Exempt Employees	0.00	0.00	0.00	0.00
013-0000-48000-00	Pension Contributions	0.00	0.00	5,690.00	0.00
013-0000-48200-00	Social Security Contributions	5.07	14.79	4,280.00	0.00
	Personnel Services	3,839.95	17,250.34	74,845.00	0.00
	Contractual Services				
013-0000-51000-00	Professional Services	328,784.10	252,649.41	549,790.00	251,970.00
013-0000-51500-00	Printing & Advertising	0.00	0.00	0.00	0.00
013-0000-53000-00	Postage	0.00	0.00	0.00	0.00
013-0000-54000-00	Telecommunications	0.00	0.00	0.00	0.00
013-0000-54500-00	Training and Travel	0.00	0.00	0.00	0.00
013-0000-55000-00	Dues & Subscriptions	0.00	0.00	0.00	0.00
013-0000-55400-00	Private Property Maintenance	0.00	0.00	0.00	0.00
013-0000-55500-00	Maintenance of Equipment	0.00	5,313.04	8,000.00	8,000.00
013-0000-55700-00	Maint of Building & Improvemnt	20,000.00	0.00	45,000.00	0.00
013-0000-55800-00	Maint of Computer Equipment	0.00	0.00	0.00	0.00
013-0000-56000-00	Rentals	0.00	0.00	0.00	0.00
013-0000-56597-00	Prop Prem-Risk Mgt Contrib	0.00	0.00	0.00	0.00
013-0000-58500-00	Receptions & Office Functions	0.00	0.00	0.00	0.00
013-0000-59590-00	Administrative Fee	0.00	0.00	0.00	0.00
	Contractual Services	348,784.10	257,962.45	602,790.00	259,970.00
	Commodities				
013-0000-61000-00	Office Supplies	1,147.38	0.00	0.00	0.00
013-0000-61500-00	Minor Office Machinery & Equip	0.00	0.00	0.00	0.00
013-0000-61700-00	Minor Computer Equip & Supp	0.00	0.00	0.00	0.00
013-0000-61800-00	Minor Furniture	0.00	0.00	0.00	0.00
013-0000-61900-00	Minor Buildings and Structures	0.00	23,450.00	0.00	0.00
013-0000-62500-00	Motor Vehicle Supplies	0.00	4,022.64	0.00	0.00
013-0000-62510-00	Gasoline	0.00	658.94	0.00	0.00
013-0000-63500-00	Botanical & Agriculture Suppl	0.00	0.00	0.00	0.00
013-0000-64100-00	Special Events Supplies	0.00	0.00	0.00	0.00
013-0000-65500-00	Materials to Maintain	0.00	0.00	0.00	0.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
013-0000-66000-00	Equipmt				
	Materials to Mntn	0.00	0.00	0.00	0.00
013-0000-66500-00	BldgsImprov				
	Minor Tools & Apparatus	114,606.00	30,144.28	26,000.00	28,000.00
013-0000-67000-00	Books & Pamphlets	0.00	0.00	0.00	0.00
013-0000-67500-00	Safety Clothing & Supplies	4,252.94	2,766.22	0.00	0.00
013-0000-68000-00	Food	0.00	0.00	0.00	0.00
013-0000-69500-00	Other Commodities Not Classifd	0.00	0.00	0.00	0.00
	Commodities	120,006.32	61,042.08	26,000.00	28,000.00
	Capital Outlay				
013-0000-71000-00	Machinery & Equipment	0.00	0.00	0.00	1,000,000.00
013-0000-73000-00	Land	0.00	0.00	0.00	0.00
013-0000-75000-00	Buildings	0.00	0.00	0.00	0.00
013-0000-76000-00	Improvemnt Other Than Building	0.00	0.00	655,020.00	3,320,020.00
013-0000-78000-00	Infrastructure	0.00	0.00	0.00	0.00
013-0000-78010-00	Roads	481,065.98	0.00	0.00	0.00
013-0000-78050-00	Storm Drainage	217.31	0.00	675,000.00	0.00
013-0000-78070-00	Sidewalks	6,963.57	0.00	0.00	0.00
	Capital Outlay	488,246.86	0.00	1,330,020.00	4,320,020.00
	Other Charges				
013-0000-83100-00	Contributions to Others	2,553,806.57	3,031,099.53	5,399,530.00	3,886,280.00
013-0000-84500-00	Property tax	0.00	0.00	0.00	0.00
013-0000-85016-00	Transfer Special Enforcement	0.00	0.00	0.00	0.00
013-0000-85024-00	Transfer to Econ Development	0.00	0.00	0.00	0.00
013-0000-88300-00	Lease Payments	0.00	0.00	0.00	0.00
	Other Charges	2,553,806.57	3,031,099.53	5,399,530.00	3,886,280.00
	Expense	3,514,683.80	3,367,354.40	7,433,185.00	8,494,270.00
013	Grants	56,528.43	-83,976.86	0.00	0.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
014	City Gas Tax Taxes				
014-0000-30140-00	City Gas Tax Taxes	632,625.88	680,460.31	680,000.00	670,000.00
		632,625.88	680,460.31	680,000.00	670,000.00
	Use of Money & Property				
014-0000-33010-00	Interest Income on Investments	28,920.36	3,248.43	10,000.00	10,000.00
014-0000-33011-00	Realized Gain on Investment	0.00	0.00	0.00	0.00
014-0000-33012-00	Unrealized Gain on Investment	0.00	0.00	0.00	0.00
	Use of Money & Property	28,920.36	3,248.43	10,000.00	10,000.00
	Intergovernmental Revenue				
014-0000-35310-00	State Capital Grants	0.00	0.00	0.00	0.00
014-0000-35315-00	Federal Reimbursements	0.00	0.00	0.00	0.00
014-0000-35325-00	State Reimbursements	0.00	0.00	0.00	0.00
014-0000-35370-00	Maintenance of Traffic Signals	0.00	0.00	0.00	0.00
014-0000-35900-00	Misc Intergovernmental Rev	0.00	0.00	0.00	0.00
	Intergovernmental Revenue	0.00	0.00	0.00	0.00
	Charges for Current Services				
014-0000-36870-00	PenaltiesAccounting Services	116.78	526.90	0.00	0.00
	Charges for Current Services	116.78	526.90	0.00	0.00
	Other Revenue				
014-0000-37050-00	Sale of Property	0.00	0.00	0.00	0.00
014-0000-37100-00	Private Contributions	0.00	0.00	0.00	0.00
014-0000-37900-00	Misc Other Revenue	0.00	0.00	0.00	0.00
	Other Revenue	0.00	0.00	0.00	0.00
	Transfer From Other Funds				
014-0000-38001-00	General Fund Transfer From	0.00	0.00	0.00	0.00
014-0000-38049-00	TIF IV Transfer From	0.00	0.00	0.00	0.00
014-0000-38054-00	Planning Transfer From	0.00	0.00	0.00	0.00
014-0000-38055-00	TIF Downtown Transfer from	0.00	0.00	0.00	0.00
	Transfer From Other Funds	0.00	0.00	0.00	0.00
	Reimbursement from Others				

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
014-0000-39100-00	Reimbursements	0.00	3,933.00	0.00	0.00
	Reimbursement from Others	0.00	3,933.00	0.00	0.00
	Revenue	661,663.02	688,168.64	690,000.00	680,000.00
	Personnel Services				
014-0000-41000-00	Regular Employees	70,439.23	154,333.02	165,140.00	173,470.00
014-0000-43000-00	Overtime Pay	0.00	0.00	0.00	0.00
014-0000-45000-00	Callout Pay	0.00	0.00	0.00	0.00
014-0000-47500-00	Term Life Insurance	432.00	864.00	980.00	870.00
014-0000-47600-00	Workers Compensation Premium	765.00	1,920.00	1,020.00	2,700.00
014-0000-47700-00	Health Insurance Premium	12,208.98	21,453.99	24,250.00	24,880.00
014-0000-47755-00	OPEB Contributions	0.00	0.00	30.00	0.00
014-0000-47760-00	Retiree Health Savings	1,171.84	1,889.98	2,410.00	2,430.00
014-0000-47770-00	Health Savings Account	1,500.00	0.00	0.00	0.00
014-0000-48000-00	Pension Contributions	10,040.27	19,631.93	16,810.00	12,770.00
014-0000-48200-00	Social Security Contributions	5,258.14	11,421.92	12,630.00	13,270.00
	Personnel Services	101,815.46	211,514.84	223,270.00	230,390.00
	Contractual Services				
014-0000-51000-00	Professional Services	53,866.51	37,772.25	28,900.00	30,400.00
014-0000-52000-00	Electricity	213,883.67	0.00	0.00	0.00
014-0000-53000-00	Postage	0.00	0.00	0.00	0.00
014-0000-54000-00	Telecommunications	0.00	0.00	0.00	0.00
014-0000-54500-00	Training and Travel	0.00	0.00	0.00	0.00
014-0000-55500-00	Maintenance of Equipment	2,750.50	214.00	5,000.00	5,000.00
014-0000-55700-00	Maint of Building & Improvemnt	97,487.53	237,510.47	535,000.00	160,000.00
014-0000-55750-00	Maintenance of Infrastructure	0.00	0.00	0.00	0.00
014-0000-55800-00	Maint of Computer Equipment	0.00	0.00	0.00	0.00
014-0000-56000-00	Rentals	750.00	3,668.07	3,800.00	4,000.00
014-0000-56597-00	Prop Prem-Risk Mgt Contrib	90.00	630.00	0.00	360.00
014-0000-59590-00	Administrative Fee	360.00	720.00	720.00	720.00
	Contractual Services	369,188.21	280,514.79	573,420.00	200,480.00
	Commodities				
014-0000-62500-00	Motor Vehicle Supplies	70,905.95	0.00	0.00	0.00
014-0000-62510-00	Gasoline	31,569.40	0.00	0.00	0.00
014-0000-64500-00	Traffic Control Supplies	54,991.98	72,658.75	70,000.00	75,000.00
014-0000-65000-00	Cleaning & Household Supplies	206.84	1,735.70	0.00	0.00
014-0000-65500-00	Materials to Maintain Equipmt	11.03	0.00	0.00	0.00
014-0000-66000-00	Materials to Mntn BldgsImprov	60,020.74	85,500.65	85,700.00	99,700.00
014-0000-66500-00	Minor Tools & Apparatus	38,467.68	8,932.38	20,600.00	2,100.00
	Commodities	256,173.62	168,827.48	176,300.00	176,800.00
	Capital Outlay				
014-0000-73000-00	Land	0.00	0.00	0.00	0.00
014-0000-75000-00	Buildings	0.00	0.00	0.00	0.00
014-0000-76000-00	Improvemnt Other Than Building	0.00	0.00	0.00	0.00
014-0000-78010-00	Roads	218,845.14	178,110.22	620,000.00	500,000.00
014-0000-78040-00	Bridges	0.00	0.00	0.00	0.00
014-0000-78050-00	Storm Drainage	87,705.50	0.00	0.00	0.00
014-0000-78070-00	Sidewalks	474,604.06	35,501.72	0.00	0.00
014-0000-78080-00	Traffic Signals	0.00	0.00	0.00	0.00

<u>Acct #</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Adopted</u>
014-0000-78090-00	Street Lighting	0.00	0.00	0.00	0.00
	Capital Outlay	781,154.70	213,611.94	620,000.00	500,000.00
	Other Charges				
014-0000-83100-00	Contributions to Others	0.00	0.00	0.00	0.00
014-0000-85001-00	Transfer to General Fund	0.00	0.00	0.00	0.00
014-0000-85013-00	Transfer to Grant Fund	0.00	0.00	0.00	15,000.00
014-0000-89500-00	Bad Debt Expense	0.00	0.00	0.00	0.00
	Other Charges	0.00	0.00	0.00	15,000.00
	Expense	1,508,331.99	874,469.05	1,592,990.00	1,122,670.00
014	City Gas Tax	-846,668.97	-186,300.41	-902,990.00	-442,670.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
015	Federal Special Enforcement Use of Money & Property				
015-0000-33010-00	Interest Income on Investments	7.80	0.00	0.00	0.00
	Use of Money & Property	7.80	0.00	0.00	0.00
	Intergovernmental Revenue				
015-0000-35355-00	Federal Special Enforcement	3,041.57	0.00	0.00	0.00
	Intergovernmental Revenue	3,041.57	0.00	0.00	0.00
	Revenue	3,049.37	0.00	0.00	0.00
	Personnel Services				
015-0000-43000-00	Overtime Pay	0.00	0.00	0.00	0.00
015-0000-47700-00	Health Insurance Premium	0.00	0.00	0.00	0.00
015-0000-47765-00	Health Reimbursement Account	0.00	0.00	0.00	0.00
015-0000-48000-00	Pension Contributions	0.00	0.00	0.00	0.00
015-0000-48200-00	Social Security Contributions	0.00	0.00	0.00	0.00
	Personnel Services	0.00	0.00	0.00	0.00
	Contractual Services				
015-0000-51000-00	Professional Services	0.00	0.00	0.00	0.00
015-0000-51200-00	Drug Enforcement Service	0.00	0.00	0.00	0.00
015-0000-54500-00	Training and Travel	0.00	0.00	0.00	0.00
015-0000-55500-00	Maintenance of Equipment	3,049.37	0.00	0.00	0.00
015-0000-55700-00	Maint of Building & Improvemnt	0.00	0.00	0.00	0.00
	Contractual Services	3,049.37	0.00	0.00	0.00
	Commodities				
015-0000-61700-00	Minor Computer Equip & Supp	0.00	0.00	0.00	0.00
015-0000-61800-00	Minor Furniture	0.00	0.00	0.00	0.00
015-0000-65500-00	Materials to Maintain Equipmt	0.00	0.00	0.00	0.00
015-0000-66500-00	Minor Tools & Apparatus	0.00	0.00	0.00	0.00
015-0000-67500-00	Safety Clothing & Supplies	0.00	0.00	0.00	0.00
015-0000-69000-00	Firearms & Supplies	0.00	0.00	0.00	0.00
015-0000-69300-00	Canine Supplies	0.00	0.00	0.00	0.00
	Commodities	0.00	0.00	0.00	0.00
	Capital Outlay				

<u>Acct #</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Adopted</u>
015-0000-76000-00	Improvemnt Other Than Building	0.00	0.00	0.00	0.00
	Capital Outlay	0.00	0.00	0.00	0.00
	Expense	3,049.37	0.00	0.00	0.00
015	Federal Special Enforcement	0.00	0.00	0.00	0.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
016	Special Enforcement				
	Fines and Costs				
016-0000-32010-00	Fines and Costs	7,195.00	5,168.50	10,000.00	10,000.00
	Fines and Costs	7,195.00	5,168.50	10,000.00	10,000.00
	Use of Money & Property				
016-0000-33010-00	Interest Income on Investments	4,044.11	623.33	2,000.00	2,000.00
016-0000-33011-00	Realized Gain on Investment	0.00	0.00	0.00	0.00
016-0000-33012-00	Unrealized Gain on Investment	0.00	0.00	0.00	0.00
	Use of Money & Property	4,044.11	623.33	2,000.00	2,000.00
	Intergovernmental Revenue				
016-0000-35100-00	Fed Operate Assist Grants	994.93	0.00	10,000.00	10,000.00
016-0000-35300-00	State Operate Assist Grant	0.00	0.00	1,000.00	1,000.00
016-0000-35310-00	State Capital Grants	0.00	2,586.31	0.00	0.00
016-0000-35350-00	State Special Enforcement	17,895.01	9,923.66	2,000.00	2,000.00
016-0000-35900-00	Misc Intergovernmental Rev	0.00	0.00	0.00	0.00
	Intergovernmental Revenue	18,889.94	12,509.97	13,000.00	13,000.00
	Charges for Current Services				
016-0000-36870-00	PenaltiesAccounting Services	0.00	0.00	0.00	0.00
	Charges for Current Services	0.00	0.00	0.00	0.00
	Other Revenue				
016-0000-37050-00	Sale of Property	0.00	0.00	0.00	0.00
016-0000-37080-00	Seized PropertyForfeited Prop	0.00	0.00	0.00	0.00
016-0000-37100-00	Private Contribsdonations	11,000.00	1,000.00	0.00	0.00
016-0000-37900-00	Misc Other Revenue	3,998.00	0.00	0.00	0.00
	Other Revenue	14,998.00	1,000.00	0.00	0.00
	Transfer From Other Funds				
016-0000-38013-00	Grant Transfer From	0.00	0.00	0.00	0.00
016-0000-38057-00	Computer Replace Transfer From	0.00	0.00	0.00	0.00
	Transfer From Other Funds	0.00	0.00	0.00	0.00
	Revenue	45,127.05	19,301.80	25,000.00	25,000.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
	Personnel Services				
016-0000-41000-00	Regular Employees	0.00	0.00	0.00	0.00
016-0000-43000-00	Overtime Pay	2,027.23	0.00	10,000.00	10,000.00
016-0000-47700-00	Health Insurance Premium	172.47	0.00	0.00	0.00
016-0000-48000-00	Pension Contributions	0.00	0.00	0.00	0.00
016-0000-48200-00	Social Security Contributions	28.48	2.79	145.00	145.00
	Personnel Services	2,228.18	2.79	10,145.00	10,145.00
	Contractual Services				
016-0000-51000-00	Professional Services	331.75	598.95	0.00	0.00
016-0000-51200-00	Drug Enforcement Service	1,395.00	3,470.00	4,000.00	4,000.00
016-0000-51500-00	Printing & Advertising	0.00	0.00	0.00	0.00
016-0000-54000-00	Telecommunications	2,000.88	2,181.09	2,205.00	2,205.00
016-0000-54500-00	Training and Travel	3,989.46	8,007.48	2,000.00	2,000.00
016-0000-55500-00	Maintenance of Equipment	27,536.28	0.00	2,100.00	2,100.00
016-0000-55800-00	Maint of Computer Equipment	595.01	13,271.32	0.00	0.00
016-0000-59300-00	Medical & Safety Supplies	0.00	0.00	0.00	0.00
016-0000-59500-00	Contract Serv Not Classified	0.00	0.00	0.00	0.00
	Contractual Services	35,848.38	27,528.84	10,305.00	10,305.00
	Commodities				
016-0000-61500-00	Minor Office Machinery & Equip	0.00	0.00	0.00	0.00
016-0000-61700-00	Minor Computer Equip & Supp	11,924.50	10,212.94	100.00	100.00
016-0000-61800-00	Minor Furniture	5,411.54	19,480.49	0.00	0.00
016-0000-62500-00	Motor Vehicle Supplies	454.26	2,469.96	0.00	0.00
016-0000-66500-00	Minor Tools & Apparatus	18,895.39	1,082.29	100.00	100.00
016-0000-67000-00	Books and Pamphlets	0.00	0.00	0.00	0.00
016-0000-67500-00	Safety Clothing & Supplies	1,884.24	16,530.34	12,000.00	12,000.00
016-0000-68000-00	Food	0.00	0.00	0.00	0.00
016-0000-69000-00	Firearms & Supplies	0.00	0.00	1,000.00	1,000.00
016-0000-69300-00	Canine Supplies	565.52	10,164.73	2,000.00	2,000.00
016-0000-69500-00	Other Commodities Not Classifd	0.00	0.00	0.00	0.00
	Commodities	39,135.45	59,940.75	15,200.00	15,200.00
	Capital Outlay				
016-0000-71000-00	Machinery & Equipment	0.00	0.00	0.00	0.00
016-0000-75000-00	Buildings	0.00	0.00	0.00	0.00
	Capital Outlay	0.00	0.00	0.00	0.00
	Other Charges				
016-0000-83100-00	Contributions to Others	0.00	0.00	1,000.00	1,000.00
016-0000-85058-00	Vehicle Replacement Fund	0.00	0.00	0.00	0.00
016-0000-89500-00	Bad Debt Expense	0.00	0.00	0.00	0.00
	Other Charges	0.00	0.00	1,000.00	1,000.00
	Expense	77,212.01	87,472.38	36,650.00	36,650.00
016	Special Enforcement	-32,084.96	-68,170.58	-11,650.00	-11,650.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
017	911 Communications				
	Intergovernmental				
	Revenue				
017-0000-35600-00	County Reimbursements	60,347.11	92,915.88	118,945.00	124,665.00
	Intergovernmental	60,347.11	92,915.88	118,945.00	124,665.00
	Revenue	60,347.11	92,915.88	118,945.00	124,665.00
	Personnel Services				
017-0000-41000-00	Regular Employees	30,290.59	60,562.31	75,650.00	81,320.00
017-0000-42000-00	Temporary Employees	5,091.00	0.00	0.00	0.00
017-0000-43000-00	Overtime Pay	0.00	46.00	0.00	0.00
017-0000-45000-00	Callout Pay	7,800.00	7,800.00	7,200.00	7,800.00
017-0000-47100-00	Life Insurance - Permanent	0.00	0.00	0.00	0.00
017-0000-47500-00	Term Life Insurance	129.60	129.60	150.00	130.00
017-0000-47600-00	Workers Compensation Premium	300.00	480.00	1,500.00	1,980.00
017-0000-47700-00	Health Insurance Premium	7,958.13	9,640.52	17,150.00	17,520.00
017-0000-47760-00	Retiree Health Savings	235.81	332.95	1,320.00	1,330.00
017-0000-47770-00	Health Savings Account	450.05	449.99	1,200.00	1,200.00
017-0000-47775-00	Vision Plan-Exempt Employees	0.00	0.00	0.00	0.00
017-0000-48000-00	Pension Contributions	5,080.63	8,526.39	8,435.00	6,565.00
017-0000-48200-00	Social Security Contributions	3,050.58	4,948.12	6,340.00	6,820.00
	Personnel Services	60,386.39	92,915.88	118,945.00	124,665.00
	Expense	60,386.39	92,915.88	118,945.00	124,665.00
017	911 Communications	-39.28	0.00	0.00	0.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
018	Storm Water Utility Taxes				
018-0000-30080-00	Electric Use Tax	439,489.16	444,625.41	448,800.00	452,100.00
018-0000-30085-00	Natural Gas Use Tax	282,528.17	336,421.40	280,500.00	288,750.00
	Taxes	722,017.33	781,046.81	729,300.00	740,850.00
	Use of Money & Property				
018-0000-33010-00	Interest Income on Investments	3,488.40	673.02	500.00	700.00
	Use of Money & Property	3,488.40	673.02	500.00	700.00
	Intergovernmental Revenue				
018-0000-35900-00	Misc Intergovernmental Rev	2,224.78	2,229.19	2,300.00	2,300.00
	Intergovernmental Revenue	2,224.78	2,229.19	2,300.00	2,300.00
	Other Revenue				
018-0000-37900-00	Misc Other Revenue	111.78	0.00	0.00	0.00
	Other Revenue	111.78	0.00	0.00	0.00
	Revenue	727,842.29	783,949.02	732,100.00	743,850.00
	Personnel Services				
018-0000-41000-00	Regular Employees	279,314.25	300,319.85	308,470.00	321,300.00
018-0000-41005-00	Workers Comp Wages	0.00	0.00	0.00	0.00
018-0000-43000-00	Overtime Pay	0.00	0.00	0.00	0.00
018-0000-47500-00	Term Life Insurance	561.60	561.60	640.00	570.00
018-0000-47600-00	Workers Compensation Premium	4,195.00	4,080.00	4,380.00	5,700.00
018-0000-47700-00	Health Insurance Premium	43,211.01	37,012.66	40,710.00	41,650.00
018-0000-47755-00	OPEB Contributions	515.00	0.00	585.00	0.00
018-0000-47760-00	Retiree Health Savings	2,837.43	2,879.93	2,900.00	2,930.00
018-0000-47770-00	Health Savings Account	2,456.78	2,897.72	2,250.00	2,250.00
018-0000-48000-00	Pension Contributions	39,705.64	38,825.69	31,400.00	23,640.00
018-0000-48200-00	Social Security Contributions	20,626.42	22,465.60	23,600.00	24,580.00
	Personnel Services	393,423.13	409,043.05	414,935.00	422,620.00
	Contractual Services				
018-0000-51000-00	Professional Services	12,416.00	10,172.13	25,000.00	30,000.00
018-0000-51500-00	Printing & Advertising	0.00	0.00	0.00	0.00
018-0000-52000-00	Electricity	1,773.60	1,765.60	1,985.00	2,120.00
018-0000-52300-00	Heat	0.00	0.00	0.00	0.00
018-0000-55500-00	Maintenance of Equipment	24,589.00	5,106.96	9,170.00	9,170.00
018-0000-55700-00	Maint of Building & Improvemnt	27,712.32	911.60	10,000.00	14,000.00
018-0000-55800-00	Maint of Computer Equipment	0.00	0.00	0.00	0.00
018-0000-56596-00	Auto Liability	0.00	0.00	0.00	0.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
018-0000-56597-00	Prop Prem-Risk Mgt Contrib	525.00	1,365.00	0.00	840.00
018-0000-59590-00	Administrative Fee	1,960.00	1,550.00	1,550.00	1,550.00
	Contractual Services	68,975.92	20,871.29	47,705.00	57,680.00
	Commodities				
018-0000-62500-00	Motor Vehicle Supplies	16,569.66	27,626.38	17,000.00	17,000.00
018-0000-62510-00	Gasoline	8,275.00	13,616.20	15,560.00	18,020.00
018-0000-65500-00	Materials to Maintain Equipmt	1,840.00	5,547.70	6,000.00	6,000.00
018-0000-66000-00	Materials to Mntn BldgsImprov	8,390.52	14,076.20	12,000.00	13,000.00
018-0000-66500-00	Minor Tools & Apparatus	0.00	0.00	11,000.00	0.00
018-0000-67500-00	Safety Clothing & Supplies	0.00	0.00	0.00	0.00
	Commodities	35,075.18	60,866.48	61,560.00	54,020.00
	Capital Outlay				
018-0000-78050-00	Storm Drainage	95,263.80	13,925.00	275,000.00	350,000.00
	Capital Outlay	95,263.80	13,925.00	275,000.00	350,000.00
	Other Charges				
018-0000-85013-00	Transfer to Grant Fund	0.00	0.00	375,000.00	0.00
018-0000-85058-00	Vehicle Replacement Fund	91,380.00	0.00	116,100.00	140,280.00
018-0000-88300-00	Lease Payments	0.00	0.00	0.00	0.00
	Other Charges	91,380.00	0.00	491,100.00	140,280.00
	Expense	684,118.03	504,705.82	1,290,300.00	1,024,600.00
018	Storm Water Utility	43,724.26	279,243.20	-558,200.00	-280,750.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
019 0000	Parks & Recreation				
	Taxes				
019-0000-30010-00	Property Tax	168,164.48	223,818.48	244,435.00	262,140.00
019-0000-30020-00	Replacement Tax	0.00	0.00	0.00	0.00
019-0000-30030-00	State Income Tax	230,446.24	215,217.86	186,000.00	184,800.00
019-0000-30040-00	Sales Tax	1,527,401.45	1,713,004.53	1,502,250.00	1,465,750.00
019-0000-30043-00	Local Use Tax	226,392.07	189,715.80	192,600.00	183,600.00
019-0000-30050-00	Home Rule Tax	564,611.49	676,923.39	570,300.00	618,150.00
019-0000-30060-00	Food & Beverage Tax	146,353.46	175,597.78	160,000.00	164,000.00
019-0000-30070-00	Hotel Motel Tax	501,690.73	739,677.43	698,000.00	700,000.00
019-0000-30090-00	Video Gambling Tax	0.00	0.00	0.00	0.00
	Taxes	3,365,059.92	3,933,955.27	3,553,585.00	3,578,440.00
	Use of Money & Property				
019-0000-33010-00	Interest Income on Investments	16,510.19	5,537.03	20,000.00	0.00
019-0000-33011-00	Realized Gain on Investment	0.00	0.00	0.00	0.00
019-0000-33012-00	Unrealized Gain on Investment	-2,738.00	-4,008.50	0.00	0.00
019-0000-33020-00	Interest on Loans	1,920.49	2,928.46	2,460.00	1,985.00
019-0000-33100-00	Rental of Property	13,211.10	21,684.84	15,230.00	16,170.00
019-0000-33110-00	T-Hangar Rental	0.00	0.00	0.00	0.00
019-0000-33170-00	Jet Air Rental	0.00	0.00	0.00	0.00
019-0000-33305-00	Golf Fees Daily	128,483.39	144,063.24	105,000.00	145,000.00
019-0000-33306-00	Golf Fees Season Pass	73,149.00	109,178.50	115,000.00	125,000.00
019-0000-33307-00	Golf Cart Storage	5,344.00	8,140.00	8,300.00	8,500.00
019-0000-33308-00	Golf Tee Reservations	625.00	1,690.75	900.00	2,000.00
019-0000-33309-00	Golf Fees Locker Rental	2,025.00	3,440.00	3,500.00	3,250.00
019-0000-33310-00	Golf Punch Card Revenue	3,572.00	4,677.50	5,000.00	5,000.00
019-0000-33311-00	Golf Cart Rental	130,290.79	171,841.50	135,000.00	185,000.00
019-0000-33312-00	Range Ball Revenue	14,902.70	24,426.06	19,000.00	22,000.00
019-0000-33313-00	Golf Accessories	2,792.37	4,946.44	4,000.00	5,000.00
019-0000-33315-00	Golf Concessions	6,555.59	11,882.39	8,000.00	10,000.00
019-0000-33316-00	Sale of Alcohol Golf	31,674.62	44,885.10	32,000.00	40,000.00
019-0000-33317-00	Sale of Clothing Golf	16,133.78	24,738.34	15,000.00	18,000.00
019-0000-33318-00	Sale of Food Golf	25,793.41	38,427.06	26,500.00	30,000.00
019-0000-33319-00	Golf Club Repairs	2,896.11	3,069.50	3,000.00	3,000.00
019-0000-33340-00	Campground Fees	80,912.76	103,426.24	85,000.00	100,000.00
019-0000-33342-00	Campground Firewood	6,543.00	7,491.00	6,500.00	7,500.00
019-0000-33353-00	Lake Storey Boat Rental	20,350.00	15,273.00	15,000.00	16,500.00
019-0000-33354-00	Lake Storey Waterslide	0.00	0.00	0.00	0.00
019-0000-33355-00	Lake Storey Concession	876.75	652.50	1,000.00	1,000.00
019-0000-33356-00	Lake Storey Miscellaneous	0.00	0.00	200.00	200.00
019-0000-33359-00	Hawthorne Cntr Gym Concession	1,165.59	0.00	2,500.00	1,000.00
019-0000-33360-00	Hawthorne Center Gym Rental	1,229.50	2,268.75	1,200.00	1,500.00
019-0000-33361-00	Hawthorne Pool Daily Group Fee	1,645.22	2,505.75	2,500.00	5,000.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
019-0000-33362-00	Hawthorne Pool Season Pass	2,175.30	8,072.05	4,750.00	8,000.00
019-0000-33363-00	Hawthorne Pool Rental Fees	6,759.75	3,441.00	10,000.00	6,000.00
019-0000-33371-00	Lakeside Pool DailyGroup Fee	0.00	30,063.25	55,000.00	55,000.00
019-0000-33372-00	Lakeside Pool Season Pass	0.00	1,892.37	13,500.00	10,000.00
019-0000-33373-00	Lakeside Pool Rental Fees	0.00	0.00	500.00	0.00
019-0000-33375-00	Lakeside Concession	25.00	11,860.25	32,000.00	35,000.00
019-0000-33376-00	Lakeside Pool Miscellaneous	0.00	297.00	500.00	100.00
019-0000-33377-00	Lakeside Rec Facility Rental	11,222.75	19,991.25	21,000.00	23,750.00
019-0000-33378-00	LS Tennis Equip Rental&Repair	98.00	184.00	150.00	100.00
019-0000-33382-00	Lake Storey Softball Concessn	753.75	2,217.00	3,000.00	2,000.00
019-0000-33385-00	Pavilion Revenues	12,657.00	8,249.50	39,000.00	35,000.00
019-0000-33386-00	Recreation Family Events	44,899.99	44,987.77	144,050.00	95,500.00
019-0000-33389-00	Park & Rec Rental Facilities	4,523.00	6,770.50	8,200.00	12,000.00
019-0000-33425-00	Telecommunication Infrast Fee	0.00	0.00	0.00	0.00
019-0000-33850-00	Flowage Fees	0.00	0.00	0.00	0.00
019-0000-33860-00	Farm Income	0.00	0.00	0.00	0.00
019-0000-33865-00	Park & Rec Pop Commission	2,564.68	2,745.31	2,400.00	2,700.00
	Use of Money & Property	671,543.58	893,936.70	965,840.00	1,037,755.00
	Intergovernmental Revenue				
019-0000-35100-00	Fed Operate Assist Grants	18,940.55	0.00	0.00	0.00
019-0000-35310-00	State Capital Grants	0.00	0.00	0.00	0.00
019-0000-35325-00	State Reimbursements	0.00	0.00	0.00	0.00
	Intergovernmental Revenue	18,940.55	0.00	0.00	0.00
	Charges for Current Services				
019-0000-36650-00	Grave Openings	44,200.00	43,600.00	46,000.00	44,000.00
019-0000-36870-00	PenaltiesAccounting Services	99.43	611.17	0.00	0.00
	Charges for Current Services	44,299.43	44,211.17	46,000.00	44,000.00
	Other Revenue				
019-0000-37010-00	Sale of Cemetery Lots	27,480.55	25,890.00	27,000.00	25,000.00
019-0000-37015-00	Scattering Gardens	4,170.00	3,360.00	3,500.00	3,000.00
019-0000-37050-00	Sale of Property	0.00	0.00	0.00	0.00
019-0000-37100-00	Private Contributions	21,468.27	13,161.62	7,000.00	15,800.00
019-0000-37900-00	Misc Other Revenue	0.00	3,395.47	3,000.00	0.00
	Other Revenue	53,118.82	45,807.09	40,500.00	43,800.00
	Transfer From Other Funds				
019-0000-38001-00	General Fund Transfer From	0.00	0.00	0.00	25,000.00
019-0000-38054-00	Planning Transfer From	0.00	0.00	0.00	0.00
019-0000-38088-00	Linwood Transfer From	1,484.43	1,232.58	1,700.00	2,000.00
019-0000-38089-00	East Linwood Transfer	8,608.16	7,473.68	9,500.00	8,700.00

<u>Acct #</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Adopted</u>
	From Transfer From Other Funds	10,092.59	8,706.26	11,200.00	35,700.00
	Reimbursement from Others				
019-0000-39100-00	Reimbursements	565.87	2,583.50	0.00	0.00
	Reimbursement from Others	565.87	2,583.50	0.00	0.00
0000		4,163,620.76	4,929,199.99	4,617,125.00	4,739,695.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
1905	Parks & Recreation				
	Admin				
	Personnel Services				
019-1905-41000-00	Regular Employees	833,485.02	850,804.34	909,060.00	957,460.00
019-1905-41005-00	Workers Comp Wages	1,382.16	0.00	0.00	0.00
019-1905-42000-00	Temporary Employees	41,476.36	57,921.75	89,760.00	110,250.00
019-1905-43000-00	Overtime Pay	5,005.54	17,872.61	40,000.00	40,000.00
019-1905-47500-00	Term Life Insurance	1,955.55	1,958.70	2,230.00	1,995.00
019-1905-47600-00	Workers Compensation Premium	22,830.00	23,625.00	29,340.00	25,140.00
019-1905-47700-00	Health Insurance Premium	162,876.94	147,491.87	173,220.00	179,420.00
019-1905-47750-00	Retiree Health Insurance	48,808.04	47,250.34	42,520.00	34,590.00
019-1905-47755-00	OPEB Contributions	11,240.00	11,505.00	8,550.00	8,055.00
019-1905-47760-00	Retiree Health Savings	6,811.42	6,836.72	6,890.00	5,720.00
019-1905-47770-00	Health Savings Account	8,925.00	6,750.00	6,750.00	8,250.00
019-1905-48000-00	Pension Contributions	121,665.99	115,024.16	100,885.00	76,725.00
019-1905-48200-00	Social Security Contributions	64,620.87	68,363.79	79,475.00	84,745.00
	Personnel Services	1,331,082.89	1,355,404.28	1,488,680.00	1,532,350.00
	Contractual Services				
019-1905-51000-00	Professional Services	3,768.73	5,655.30	8,000.00	2,860.00
019-1905-51500-00	Printing & Advertising	27,703.42	33,073.63	40,000.00	38,000.00
019-1905-53000-00	Postage	1,125.25	2,166.71	2,360.00	2,230.00
019-1905-54000-00	Telecommunications	2,207.80	3,341.10	3,720.00	3,795.00
019-1905-54500-00	Training and Travel	2,856.06	362.85	5,100.00	14,700.00
019-1905-55000-00	Dues & Subscriptions	3,153.54	4,217.55	3,240.00	4,025.00
019-1905-55500-00	Maintenance of Equipment	1,026.96	1,026.96	1,030.00	1,030.00
019-1905-55700-00	Maint of Building & Improvemnt	0.00	0.00	0.00	0.00
019-1905-55800-00	Maint of Computer Equipment	11,092.35	9,579.05	14,700.00	15,085.00
019-1905-56000-00	Rentals	178.00	182.00	225.00	250.00
019-1905-56596-00	Auto Liability	975.00	585.00	60.00	360.00
019-1905-56597-00	Prop Prem-Risk Mgt Contrib	10,305.00	10,575.00	16,620.00	18,840.00
019-1905-58500-00	Receptions & Office Functions	0.00	0.00	0.00	0.00
019-1905-59300-00	Medical & Safety Supplies	0.00	0.00	0.00	0.00
019-1905-59511-00	Tourism Contractual Services	110,833.35	190,000.00	190,000.00	190,000.00
019-1905-59528-00	Galesburg Promise	176,520.87	260,256.98	245,695.00	264,600.00
019-1905-59537-00	Orpheum Civic Center Authority	92,905.59	136,977.18	129,130.00	129,630.00
019-1905-59590-00	Administrative Fee	5,040.00	4,610.00	4,970.00	4,970.00
	Contractual Services	449,691.92	662,609.31	664,850.00	690,375.00
	Commodities				
019-1905-61000-00	Office Supplies	795.85	949.76	790.00	1,200.00
019-1905-61500-00	Minor Office Machinery & Equip	0.00	0.00	0.00	0.00
019-1905-61700-00	Minor Computer Equip	23.40	6,076.75	2,000.00	2,000.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
	& Supp				
019-1905-61800-00	Minor Furniture	0.00	91.00	0.00	0.00
019-1905-62500-00	Motor Vehicle Supplies	409.08	873.98	210.00	500.00
019-1905-62510-00	Gasoline	0.00	45.62	50.00	55.00
019-1905-65500-00	Materials to Maintain Equipmt	27.15	0.00	260.00	60.00
019-1905-66000-00	Materials to Mntn BldgsImprov	0.00	0.00	250.00	200.00
019-1905-66500-00	Minor Tools & Apparatus	0.00	16,986.46	0.00	0.00
019-1905-67500-00	Safety Clothing & Supplies	0.00	338.00	2,000.00	2,000.00
019-1905-68000-00	Food	0.00	12.58	200.00	200.00
	Commodities	1,255.48	25,374.15	5,760.00	6,215.00
	Other Charges				
019-1905-84500-00	Property Tax	0.00	0.00	0.00	0.00
019-1905-85020-00	Airport Fund Transfer to	87,988.65	10,178.55	62,415.00	76,390.00
019-1905-85057-00	Computer Replacement Contrbtn	8,340.00	0.00	0.00	0.00
019-1905-85058-00	Vehicle Replacement Fund	1,920.00	900.00	1,200.00	1,380.00
019-1905-88300-00	Lease Payments	1,289.68	1,275.57	1,305.00	1,310.00
019-1905-89500-00	Bad Debt Expense	0.00	0.00	0.00	0.00
	Other Charges	99,538.33	12,354.12	64,920.00	79,080.00
1905	Parks & Recreation Admin	1,881,568.62	2,055,741.86	2,224,210.00	2,308,020.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
1910	City Hall Bldgs & Grounds				
	Personnel Services				
019-1910-41000-00	Regular Employees	50,400.88	68,194.56	54,330.00	48,800.00
019-1910-42000-00	Temporary Employees	0.00	0.00	0.00	0.00
019-1910-43000-00	Overtime Pay	0.00	0.00	200.00	375.00
019-1910-47600-00	Workers Compensation Premium	855.00	1,065.00	1,140.00	2,100.00
019-1910-47700-00	Health Insurance Premium	7,316.44	7,326.12	9,730.00	12,070.00
019-1910-47750-00	Retiree Health Insurance	0.00	0.00	0.00	8,650.00
019-1910-47760-00	Retiree Health Savings	0.00	0.00	1,660.00	1,370.00
019-1910-47770-00	Health Savings Account	750.00	1,500.00	935.00	750.00
019-1910-48000-00	Pension Contributions	7,315.27	31,591.72	5,550.00	3,620.00
019-1910-48200-00	Social Security Contributions	3,765.28	5,167.02	4,175.00	3,760.00
	Personnel Services	70,402.87	114,844.42	77,720.00	81,495.00
	Contractual Services				
019-1910-51000-00	Professional Services	0.00	0.00	0.00	0.00
019-1910-52000-00	Electricity	28,306.63	30,140.66	29,580.00	33,605.00
019-1910-52200-00	Storm Sewer	0.00	0.00	0.00	0.00
019-1910-52300-00	Heat	683.21	1,737.74	1,645.00	3,260.00
019-1910-52400-00	Water	0.00	0.00	0.00	0.00
019-1910-52500-00	Sewer	573.66	728.97	890.00	855.00
019-1910-54000-00	Telecommunications	2,109.37	2,037.57	2,325.00	2,325.00
019-1910-55500-00	Maintenance of Equipment	0.00	0.00	100.00	100.00
019-1910-55700-00	Maint of Building & Improvemnt	56,961.55	55,403.57	25,650.00	31,605.00
019-1910-56593-00	Boiler & Machinery Premium	0.00	0.00	0.00	0.00
019-1910-56596-00	Auto Liability	0.00	0.00	0.00	0.00
019-1910-56597-00	Prop Prem-Risk Mgt Contrib	8,025.00	10,155.00	11,160.00	11,160.00
019-1910-57500-00	Laundry & Cleaning Services	0.00	0.00	0.00	0.00
019-1910-59300-00	Medical & Safety Supplies	50.60	774.75	450.00	450.00
019-1910-59590-00	Administrative Fee	360.00	360.00	360.00	450.00
	Contractual Services	97,070.02	101,338.26	72,160.00	83,810.00
	Commodities				
019-1910-61700-00	Minor Computer Equip & Supp	276.00	1,550.00	0.00	0.00
019-1910-61800-00	Minor Furniture	5,668.80	0.00	0.00	0.00
019-1910-62500-00	Motor Vehicle Supplies	451.52	256.25	350.00	350.00
019-1910-62510-00	Gasoline	120.03	200.94	165.00	465.00
019-1910-65000-00	Cleaning & Household Supplies	2,551.44	1,157.70	3,000.00	3,500.00
019-1910-65500-00	Materials to Maintain Equipmt	180.44	0.00	200.00	200.00
019-1910-66000-00	Materials to Mntn BldgsImprov	4,955.88	2,402.48	3,700.00	3,700.00
019-1910-66500-00	Minor Tools &	3,167.27	57.90	1,450.00	1,400.00

<u>Acct #</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Adopted</u>
019-1910-67500-00	Apparatus Safety Clothing & Supplies	269.24	127.90	150.00	150.00
	Commodities	17,640.62	5,753.17	9,015.00	9,765.00
	Other Charges				
019-1910-85053-00	Building Repair & Maint Contrb	153,600.00	0.00	0.00	9,600.00
019-1910-85058-00	Vehicle Replacement Fund	2,520.00	1,980.00	2,820.00	3,480.00
	Other Charges	156,120.00	1,980.00	2,820.00	13,080.00
1910	City Hall Bldgs & Grounds	341,233.51	223,915.85	161,715.00	188,150.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
1911	PSB Bldgs & Grounds				
	Personnel Services				
019-1911-41000-00	Regular Employees	0.00	0.00	10,440.00	9,700.00
019-1911-42000-00	Temporary Employees	0.00	0.00	0.00	0.00
019-1911-47600-00	Workers Compensation Premium	0.00	0.00	0.00	360.00
019-1911-47700-00	Health Insurance Premium	0.00	0.00	1,950.00	3,990.00
019-1911-47760-00	Retiree Health Savings	0.00	0.00	280.00	270.00
019-1911-47770-00	Health Savings Account	0.00	0.00	190.00	0.00
019-1911-48000-00	Pension Contributions	0.00	0.00	1,060.00	710.00
019-1911-48200-00	Social Security Contributions	0.00	0.00	800.00	740.00
	Personnel Services	0.00	0.00	14,720.00	15,770.00
	Contractual Services				
019-1911-51000-00	Professional Services	0.00	0.00	0.00	0.00
019-1911-52000-00	Electricity	56,986.34	53,980.36	66,390.00	59,190.00
019-1911-52200-00	Storm Sewer	0.00	0.00	0.00	0.00
019-1911-52300-00	Heat	0.00	0.00	0.00	0.00
019-1911-52400-00	Water	0.00	0.00	0.00	0.00
019-1911-52500-00	Sewer	1,530.74	1,854.46	2,125.00	2,240.00
019-1911-54000-00	Telecommunications	766.99	923.35	980.00	980.00
019-1911-55500-00	Maintenance of Equipment	0.00	0.00	0.00	0.00
019-1911-55700-00	Maint of Building & Improvemnt	39,439.70	43,668.40	13,390.00	16,670.00
019-1911-55800-00	Maint of Computer Equipment	0.00	0.00	535.00	550.00
019-1911-56593-00	Boiler & Machinery Premium	0.00	0.00	0.00	0.00
019-1911-56596-00	Auto Liability	0.00	0.00	0.00	0.00
019-1911-56597-00	Prop Prem-Risk Mgt Contrib	16,020.00	23,520.00	26,760.00	26,040.00
019-1911-57500-00	Laundry & Cleaning Services	855.30	645.00	800.00	3,000.00
019-1911-59300-00	Medical & Safety Supplies	470.70	274.05	575.00	450.00
019-1911-59590-00	Administrative Fee	0.00	0.00	0.00	90.00
	Contractual Services	116,069.77	124,865.62	111,555.00	109,210.00
	Commodities				
019-1911-61700-00	Minor Computer Equip & Supp	0.00	0.00	0.00	0.00
019-1911-61800-00	Minor Furniture	0.00	0.00	0.00	0.00
019-1911-62500-00	Motor Vehicle Supplies	0.00	0.00	0.00	0.00
019-1911-62510-00	Gasoline	0.00	981.40	1,000.00	1,620.00
019-1911-65000-00	Cleaning & Household Supplies	3,552.24	3,250.58	3,000.00	4,000.00
019-1911-65500-00	Materials to Maintain Equipmt	0.00	0.00	0.00	0.00
019-1911-66000-00	Materials to Mntn BldgsImprov	2,126.30	1,684.71	3,000.00	2,000.00
019-1911-66500-00	Minor Tools & Apparatus	0.00	0.00	0.00	0.00

<u>Acct #</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Adopted</u>
019-1911-67500-00	Safety Clothing & Supplies	0.00	0.00	0.00	0.00
	Commodities	5,678.54	5,916.69	7,000.00	7,620.00
	Other Charges				
019-1911-85053-00	Building Repair & Maint Contrb	0.00	0.00	0.00	0.00
019-1911-85058-00	Vehicle Replacement Fund	0.00	0.00	0.00	0.00
	Other Charges	0.00	0.00	0.00	0.00
1911	PSB Bldgs & Grounds	121,748.31	130,782.31	133,275.00	132,600.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
1915	Parks Operation & Maintenance				
	Personnel Services				
019-1915-41005-00	Workers Comp Wages	0.00	0.00	0.00	0.00
019-1915-42000-00	Temporary Employees	63,169.67	111,267.00	131,600.00	142,400.00
019-1915-43000-00	Overtime Pay	387.75	1,363.50	2,500.00	2,500.00
019-1915-47600-00	Workers Compensation Premium	0.00	0.00	0.00	420.00
019-1915-48200-00	Social Security Contributions	4,862.24	8,616.33	10,255.00	11,085.00
	Personnel Services	68,419.66	121,246.83	144,355.00	156,405.00
	Contractual Services				
019-1915-51000-00	Professional Services	0.00	0.00	0.00	0.00
019-1915-51500-00	Printing & Advertising	0.00	500.00	0.00	0.00
019-1915-52000-00	Electricity	29,778.26	27,192.31	34,075.00	38,210.00
019-1915-52200-00	Storm Sewer	0.00	0.00	0.00	0.00
019-1915-52300-00	Heat	2,224.98	3,773.79	3,900.00	5,175.00
019-1915-52400-00	Water	0.00	0.00	0.00	0.00
019-1915-52500-00	Sewer	16,160.39	35,654.27	26,155.00	46,180.00
019-1915-53000-00	Postage	9.76	0.00	0.00	0.00
019-1915-54000-00	Telecommunications	2,792.62	2,704.07	2,940.00	2,695.00
019-1915-54500-00	Training and Travel	0.00	0.00	0.00	0.00
019-1915-55000-00	Dues & Subscriptions	0.00	0.00	0.00	0.00
019-1915-55500-00	Maintenance of Equipment	17,441.55	10,300.49	8,000.00	10,000.00
019-1915-55700-00	Maint of Building & Improvemnt	19,511.08	70,369.79	29,430.00	23,670.00
019-1915-55800-00	Maint of Computer Equipment	2,500.00	0.00	500.00	500.00
019-1915-56000-00	Rentals	1,155.00	2,794.00	6,500.00	5,050.00
019-1915-56593-00	Boiler & Machinery Premium	0.00	0.00	0.00	0.00
019-1915-56596-00	Auto Liability	0.00	0.00	0.00	0.00
019-1915-56597-00	Prop Prem-Risk Mgt Contrib	4,320.00	5,880.00	6,780.00	8,580.00
019-1915-57500-00	Laundry & Cleaning Services	2,362.40	2,232.60	3,250.00	3,500.00
019-1915-58500-00	Receptions & Office Functions	0.00	0.00	0.00	0.00
019-1915-59300-00	Medical & Safety Supplies	201.65	193.95	300.00	400.00
	Contractual Services	98,457.69	161,595.27	121,830.00	143,960.00
	Commodities				
019-1915-61000-00	Office Supplies	635.09	599.88	1,250.00	1,500.00
019-1915-61700-00	Minor Computer Equip & Supp	0.00	0.00	0.00	0.00
019-1915-62500-00	Motor Vehicle Supplies	32,938.71	47,320.65	45,000.00	45,000.00
019-1915-62510-00	Gasoline	31,279.40	51,612.48	48,305.00	56,425.00
019-1915-63500-00	Botanical & Agriculture Suppl	494.11	4,829.66	5,000.00	6,000.00
019-1915-64100-00	Special Events Supplies	0.00	0.00	4,300.00	4,500.00
019-1915-64500-00	Traffic Control Supplies	0.00	63.98	1,000.00	1,200.00
019-1915-65000-00	Cleaning & Household	7,236.68	6,502.11	5,500.00	10,000.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
019-1915-65500-00	Supplies Materials to Maintain Equipmt	9,189.06	6,766.01	16,500.00	17,000.00
019-1915-66000-00	Materials to Mntn BldgsImprov	21,295.44	26,457.76	20,800.00	30,800.00
019-1915-66500-00	Minor Tools & Apparatus	15,134.49	7,931.13	8,000.00	41,700.00
019-1915-67500-00	Safety Clothing & Supplies	568.74	1,054.20	1,500.00	2,000.00
019-1915-68000-00	Food	106.85	656.71	1,000.00	1,000.00
019-1915-68500-00	Chemicals	3,134.98	3,801.68	4,500.00	4,500.00
	Commodities	122,013.55	157,596.25	162,655.00	221,625.00
	Other Charges				
019-1915-85053-00	Building Repair & Maint Contrb	18,240.00	0.00	40,980.00	5,460.00
019-1915-85057-00	Computer Replacement Contrbtn	2,640.00	0.00	0.00	2,580.00
019-1915-85058-00	Vehicle Replacement Fund	47,760.00	72,360.00	142,320.00	184,080.00
	Other Charges	68,640.00	72,360.00	183,300.00	192,120.00
1915	Parks Operation & Maintenance	357,530.90	512,798.35	612,140.00	714,110.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
1920	Golf Course				
	Personnel Services				
019-1920-41000-00	Regular Employees	139,709.11	143,952.39	150,600.00	156,470.00
019-1920-42000-00	Temporary Employees	81,717.59	115,243.25	136,050.00	152,600.00
019-1920-43000-00	Overtime Pay	293.26	5,125.94	5,000.00	6,000.00
019-1920-47500-00	Term Life Insurance	864.00	864.00	980.00	870.00
019-1920-47600-00	Workers Compensation Premium	1,845.00	2,265.00	2,160.00	2,700.00
019-1920-47700-00	Health Insurance Premium	14,632.88	14,652.24	15,870.00	16,170.00
019-1920-47760-00	Retiree Health Savings	1,153.73	1,160.75	1,170.00	1,180.00
019-1920-47770-00	Health Savings Account	1,500.00	1,500.00	1,500.00	1,500.00
019-1920-48000-00	Pension Contributions	20,378.19	19,522.15	15,840.00	11,960.00
019-1920-48200-00	Social Security Contributions	17,006.39	20,038.14	22,305.00	24,105.00
	Personnel Services	279,100.15	324,323.86	351,475.00	373,555.00
	Contractual Services				
019-1920-51000-00	Professional Services	15,616.07	18,212.35	15,000.00	18,000.00
019-1920-51500-00	Printing & Advertising	1,234.03	1,392.35	1,250.00	1,250.00
019-1920-52000-00	Electricity	10,128.76	9,476.73	11,050.00	12,380.00
019-1920-52200-00	Storm Sewer	0.00	0.00	0.00	0.00
019-1920-52400-00	Water	0.00	0.00	0.00	0.00
019-1920-52500-00	Sewer	306.95	429.42	1,075.00	805.00
019-1920-53000-00	Postage	142.24	0.00	70.00	70.00
019-1920-54000-00	Telecommunications	2,101.91	2,092.73	2,330.00	2,965.00
019-1920-54500-00	Training and Travel	0.00	77.00	800.00	2,000.00
019-1920-55000-00	Dues & Subscriptions	1,770.24	1,757.25	2,500.00	2,700.00
019-1920-55500-00	Maintenance of Equipment	1,556.91	1,878.46	3,500.00	4,200.00
019-1920-55700-00	Maint of Building & Improvemnt	6,386.19	7,511.43	5,800.00	73,885.00
019-1920-55800-00	Maint of Computer Equipment	2,663.00	2,108.00	1,950.00	1,950.00
019-1920-56000-00	Rentals	0.00	1,638.00	2,000.00	2,750.00
019-1920-56593-00	Boiler & Machinery Premium	0.00	0.00	0.00	0.00
019-1920-56596-00	Auto Liability	0.00	0.00	0.00	0.00
019-1920-56597-00	Prop Prem-Risk Mgt Contrib	4,705.00	4,920.00	2,820.00	2,740.00
019-1920-57500-00	Laundry & Cleaning Services	378.00	989.56	1,600.00	1,750.00
019-1920-59590-00	Administrative Fee	720.00	720.00	720.00	720.00
	Contractual Services	47,709.30	53,203.28	52,465.00	128,165.00
	Commodities				
019-1920-61000-00	Office Supplies	1,852.82	2,070.24	2,750.00	4,000.00
019-1920-61500-00	Minor Office Machinery & Equip	0.00	0.00	0.00	0.00
019-1920-61700-00	Minor Computer Equip & Supp	9.99	2,770.57	0.00	0.00
019-1920-62500-00	Motor Vehicle Supplies	3,822.44	4,605.38	7,500.00	9,000.00
019-1920-62510-00	Gasoline	10,597.76	17,276.64	14,300.00	26,880.00
019-1920-63500-00	Botanical & Agriculture Suppl	57,440.23	78,103.34	64,000.00	77,000.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
019-1920-64000-00	Recreational Supplies	15,944.02	23,905.82	20,000.00	25,000.00
019-1920-64125-00	Concession supplies	28,719.72	45,310.82	30,000.00	50,000.00
019-1920-64300-00	Golf Supplies	5,527.08	2,438.59	3,000.00	3,600.00
019-1920-65000-00	Cleaning & Household Supplies	703.37	662.71	1,000.00	1,500.00
019-1920-65500-00	Materials to Maintain Equipmt	6,347.01	9,437.32	7,500.00	9,000.00
019-1920-66000-00	Materials to Mntn BldgsImprov	13,635.91	15,788.71	15,000.00	18,000.00
019-1920-66500-00	Minor Tools & Apparatus	17,284.58	11,284.54	26,700.00	39,300.00
019-1920-67500-00	Safety Clothing & Supplies	249.99	603.07	600.00	700.00
	Commodities	162,134.92	214,257.75	192,350.00	263,980.00
	Capital Outlay				
019-1920-71000-00	Machinery & Equipment	0.00	0.00	0.00	0.00
	Capital Outlay	0.00	0.00	0.00	0.00
	Other Charges				
019-1920-84000-00	Sales Tax	6,281.57	11,618.41	6,750.00	13,000.00
019-1920-85053-00	Building Repair & Maint Contrb	9,300.00	0.00	27,000.00	12,840.00
019-1920-85057-00	Computer Replacement Contrbtn	2,460.00	0.00	0.00	1,920.00
019-1920-85058-00	Vehicle Replacement Fund	68,460.00	31,320.00	59,880.00	58,800.00
019-1920-88300-00	Lease Payments	33,055.88	33,615.83	32,020.00	32,020.00
019-1920-89600-00	Cash Over & Short	0.00	10.00	0.00	0.00
	Other Charges	119,557.45	76,564.24	125,650.00	118,580.00
1920	Golf Course	608,501.82	668,349.13	721,940.00	884,280.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
1925	Allison Campground				
	Personnel Services				
019-1925-42000-00	Temporary Employees	19,662.00	24,804.00	28,000.00	30,000.00
019-1925-43000-00	Overtime Pay	0.00	0.00	0.00	0.00
019-1925-47600-00	Workers Compensation Premium	0.00	0.00	0.00	0.00
019-1925-48200-00	Social Security Contributions	1,504.15	1,897.53	2,140.00	2,295.00
	Personnel Services	21,166.15	26,701.53	30,140.00	32,295.00
	Contractual Services				
019-1925-51000-00	Professional Services	2,025.19	2,963.83	3,000.00	3,000.00
019-1925-51500-00	Printing & Advertising	2,304.73	2,216.25	3,400.00	3,650.00
019-1925-52000-00	Electricity	7,196.18	8,727.64	9,160.00	9,805.00
019-1925-52200-00	Storm Sewer	0.00	0.00	0.00	0.00
019-1925-52400-00	Water	0.00	0.00	0.00	0.00
019-1925-52500-00	Sewer	482.57	885.94	915.00	1,440.00
019-1925-54000-00	Telecommunications	110.48	133.44	185.00	185.00
019-1925-55000-00	Dues & Subscriptions	753.54	753.54	850.00	800.00
019-1925-55700-00	Maint of Building & Improvemnt	6,686.00	0.00	1,000.00	2,050.00
019-1925-55800-00	Maint of Computer Equipment	0.00	0.00	0.00	0.00
019-1925-56000-00	Rentals	2,124.00	3,644.00	2,250.00	2,000.00
019-1925-56593-00	Boiler & Machinery Premium	0.00	0.00	0.00	0.00
019-1925-56597-00	Prop Prem-Risk Mgt Contrib	285.00	390.00	480.00	420.00
	Contractual Services	21,967.69	19,714.64	21,240.00	23,350.00
	Commodities				
019-1925-61000-00	Office Supplies	5.66	174.26	300.00	750.00
019-1925-61500-00	Minor Office Machinery & Equip	0.00	0.00	0.00	0.00
019-1925-61700-00	Minor Computer Equip & Supp	0.00	2,024.30	0.00	0.00
019-1925-64000-00	Recreational Supplies	3,710.30	4,680.05	3,500.00	4,500.00
019-1925-64100-00	Special Events Supplies	0.00	0.00	0.00	0.00
019-1925-65000-00	Cleaning & Household Supplies	834.64	559.65	1,250.00	1,250.00
019-1925-65500-00	Materials to Maintain Equipmt	66.90	29.09	250.00	250.00
019-1925-66000-00	Materials to Mntn BldgsImprov	4,855.06	4,393.91	3,500.00	7,500.00
019-1925-66500-00	Minor Tools & Apparatus	96.25	0.00	0.00	0.00
	Commodities	9,568.81	11,861.26	8,800.00	14,250.00
	Capital Outlay				
019-1925-75000-00	Buildings	0.00	0.00	0.00	0.00
	Capital Outlay	0.00	0.00	0.00	0.00
	Other Charges				
019-1925-84000-00	Sales Tax	520.00	596.00	335.00	600.00
019-1925-85053-00	Building Repair &	0.00	0.00	76,140.00	24,000.00

<u>Acct #</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Adopted</u>
019-1925-85057-00	Maint Contrb Computer Replacement	0.00	720.00	7,380.00	1,680.00
019-1925-89600-00	Contrbtn Cash Over & Short	0.00	-21.35	0.00	0.00
	Other Charges	520.00	1,294.65	83,855.00	26,280.00
1925	Allison Campground	53,222.65	59,572.08	144,035.00	96,175.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
1930	Lake Storey Beach				
	Personnel Services				
019-1930-42000-00	Temporary Employees	21,080.21	32,818.00	39,500.00	49,140.00
019-1930-47600-00	Workers Compensation Premium	0.00	0.00	0.00	0.00
019-1930-48200-00	Social Security Contributions	1,612.62	2,510.87	3,020.00	3,760.00
	Personnel Services	22,692.83	35,328.87	42,520.00	52,900.00
	Contractual Services				
019-1930-51000-00	Professional Services	0.00	0.00	0.00	335.00
019-1930-52400-00	Water	0.00	0.00	0.00	0.00
019-1930-53000-00	Postage	0.00	0.00	0.00	0.00
019-1930-54000-00	Telecommunications	0.00	0.00	0.00	0.00
019-1930-55000-00	Dues & Subscriptions	454.00	0.00	800.00	860.00
019-1930-55500-00	Maintenance of Equipment	0.00	0.00	300.00	1,000.00
019-1930-55700-00	Maint of Building & Improvemnt	0.00	375.00	2,000.00	14,500.00
019-1930-59300-00	Medical & Safety Supplies	46.70	10.15	250.00	50.00
	Contractual Services	500.70	385.15	3,350.00	16,745.00
	Commodities				
019-1930-61700-00	Minor Computer Equip & Supp	0.00	0.00	0.00	0.00
019-1930-62500-00	Motor Vehicle Supplies	0.00	0.00	0.00	0.00
019-1930-63500-00	Botanical & Agriculture Suppl	0.00	0.00	2,250.00	6,000.00
019-1930-64000-00	Recreational Supplies	3,134.65	585.33	5,500.00	28,500.00
019-1930-64125-00	Concession supplies	0.00	1,689.21	1,500.00	2,000.00
019-1930-65000-00	Cleaning & Household Supplies	310.06	331.45	275.00	500.00
019-1930-65500-00	Materials to Maintain Equipmt	161.48	39.00	2,400.00	1,000.00
019-1930-66000-00	Materials to Mntn BldgsImprov	499.35	13,339.88	1,500.00	1,500.00
019-1930-66500-00	Minor Tools & Apparatus	0.00	165.96	500.00	300.00
019-1930-67500-00	Safety Clothing & Supplies	183.48	0.00	550.00	550.00
019-1930-68000-00	Food	33.50	0.00	0.00	0.00
019-1930-68500-00	Chemicals	0.00	0.00	0.00	0.00
	Commodities	4,322.52	16,150.83	14,475.00	40,350.00
	Other Charges				
019-1930-84000-00	Sales Tax	43.80	52.99	50.00	60.00
019-1930-85013-00	Transfer to Grant Fund	0.00	0.00	20,500.00	0.00
019-1930-85053-00	Building Repair & Maint Contrb	0.00	0.00	0.00	0.00
019-1930-89600-00	Cash Over & Short	0.00	0.00	0.00	0.00
	Other Charges	43.80	52.99	20,550.00	60.00
1930	Lake Storey Beach	27,559.85	51,917.84	80,895.00	110,055.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
1935	Pavilion				
	Personnel Services				
019-1935-42000-00	Temporary Employees	3,630.64	5,300.25	24,000.00	24,500.00
019-1935-47600-00	Workers Compensation Premium	0.00	0.00	0.00	0.00
019-1935-48200-00	Social Security Contributions	277.77	405.40	1,835.00	1,875.00
	Personnel Services	3,908.41	5,705.65	25,835.00	26,375.00
	Contractual Services				
019-1935-51000-00	Professional Services	0.00	0.00	0.00	755.00
019-1935-51500-00	Printing & Advertising	0.00	0.00	0.00	0.00
019-1935-52000-00	Electricity	9,990.89	11,477.67	16,975.00	16,320.00
019-1935-52200-00	Storm Sewer	0.00	0.00	0.00	0.00
019-1935-52300-00	Heat	508.81	1,298.81	1,380.00	2,000.00
019-1935-52400-00	Water	0.00	0.00	0.00	0.00
019-1935-52500-00	Sewer	309.08	273.58	410.00	445.00
019-1935-53000-00	Postage	0.00	0.00	0.00	0.00
019-1935-54000-00	Telecommunications	2,005.86	2,041.79	2,265.00	2,265.00
019-1935-55500-00	Maintenance of Equipment	192.50	0.00	750.00	800.00
019-1935-55700-00	Maint of Building & Improvemnt	9,816.37	20,201.05	4,850.00	12,975.00
019-1935-56593-00	Boiler & Machinery Premium	0.00	0.00	0.00	0.00
019-1935-56597-00	Prop Prem-Risk Mgt Contrib	4,710.00	6,405.00	7,320.00	7,080.00
019-1935-57500-00	Laundry & Cleaning Services	9,375.70	9,467.00	21,500.00	14,500.00
019-1935-59300-00	Medical & Safety Supplies	46.70	349.20	350.00	380.00
	Contractual Services	36,955.91	51,514.10	55,800.00	57,520.00
	Commodities				
019-1935-61700-00	Minor Computer Equip & Supp	0.00	109.99	0.00	0.00
019-1935-61800-00	Minor Furniture	0.00	0.00	1,000.00	3,000.00
019-1935-64000-00	Recreational Supplies	312.98	301.92	500.00	500.00
019-1935-65000-00	Cleaning & Household Supplies	138.02	106.85	1,000.00	725.00
019-1935-65500-00	Materials to Maintain Equipmt	160.95	0.00	200.00	300.00
019-1935-66000-00	Materials to Mntn BldgsImprov	7,440.18	178.18	2,000.00	5,000.00
	Commodities	8,052.13	696.94	4,700.00	9,525.00
	Other Charges				
019-1935-85053-00	Building Repair & Maint Contrib	1,620.00	0.00	12,120.00	6,900.00
019-1935-85057-00	Computer Replacement Contrbtn	0.00	780.00	10,980.00	1,380.00
	Other Charges	1,620.00	780.00	23,100.00	8,280.00
1935	Pavilion	50,536.45	58,696.69	109,435.00	101,700.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
1940	Recreation Special Programs				
	Personnel Services				
019-1940-41000-00	Regular Employees	0.00	0.00	20,880.00	19,410.00
019-1940-42000-00	Temporary Employees	38,282.67	33,716.95	92,535.00	103,640.00
019-1940-43000-00	Overtime Pay	0.00	0.00	0.00	0.00
019-1940-47600-00	Workers Compensation Premium	150.00	165.00	180.00	420.00
019-1940-47700-00	Health Insurance Premium	0.00	0.00	3,900.00	7,990.00
019-1940-47760-00	Retiree Health Savings	0.00	0.00	280.00	550.00
019-1940-47770-00	Health Savings Account	0.00	0.00	380.00	0.00
019-1940-48000-00	Pension Contributions	0.00	0.00	2,120.00	1,430.00
019-1940-48200-00	Social Security Contributions	2,928.78	2,579.36	8,675.00	7,495.00
	Personnel Services	41,361.45	36,461.31	128,950.00	140,935.00
	Contractual Services				
019-1940-51400-00	Contractual Service Rec Prog	20,523.70	12,977.80	54,500.00	42,350.00
019-1940-51500-00	Printing & Advertising	0.00	349.72	0.00	0.00
019-1940-53000-00	Postage	0.00	0.00	25.00	0.00
019-1940-54000-00	Telecommunications	0.00	0.00	0.00	0.00
019-1940-54500-00	Training and Travel	1,518.00	1,401.00	2,000.00	1,550.00
019-1940-55000-00	Dues & Subscriptions	152.00	626.00	700.00	550.00
019-1940-55500-00	Maintenance of Equipment	0.00	63.65	500.00	400.00
019-1940-55700-00	Maint of Building & Improvemnt	0.00	0.00	1,250.00	1,200.00
019-1940-55800-00	Maint of Computer Equipment	245.00	161.00	1,000.00	1,100.00
019-1940-56000-00	Rentals	1,132.50	2,050.00	6,200.00	4,690.00
019-1940-56597-00	Prop Prem-Risk Mgt Contrib	3,240.00	0.00	0.00	420.00
019-1940-59300-00	Medical & Safety Supplies	46.70	65.20	600.00	200.00
019-1940-59590-00	Administrative Fee	0.00	0.00	0.00	180.00
	Contractual Services	26,857.90	17,694.37	66,775.00	52,640.00
	Commodities				
019-1940-64000-00	Recreational Supplies	16,025.11	12,119.41	28,350.00	24,180.00
019-1940-64125-00	Concession supplies	2,922.72	3,070.12	3,000.00	2,000.00
019-1940-64150-00	Special Event Fees	0.00	0.00	200.00	50.00
019-1940-66000-00	Materials to Mntn BldgsImprov	4,848.61	5,224.99	5,500.00	6,200.00
019-1940-66500-00	Minor Tools & Apparatus	0.00	399.00	300.00	300.00
019-1940-67000-00	Books & Pamphlets	0.00	76.41	400.00	700.00
	Commodities	23,796.44	20,889.93	37,750.00	33,430.00
	Other Charges				
019-1940-84000-00	Sales Tax	86.00	173.00	350.00	200.00
019-1940-85058-00	Vehicle Replacement Fund	0.00	5,000.00	0.00	0.00
	Other Charges	86.00	5,173.00	350.00	200.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
1940	Recreation Special Programs	92,101.79	80,218.61	233,825.00	227,205.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
1945	Lakeside Recreation Facility				
	Personnel Services				
019-1945-42000-00	Temporary Employees	13,044.00	31,707.25	21,000.00	31,080.00
019-1945-47600-00	Workers Compensation Premium	0.00	0.00	0.00	0.00
019-1945-48200-00	Social Security Contributions	997.94	2,425.76	1,605.00	2,380.00
	Personnel Services	14,041.94	34,133.01	22,605.00	33,460.00
	Contractual Services				
019-1945-51000-00	Professional Services	0.00	0.00	0.00	595.00
019-1945-52000-00	Electricity	9,395.87	11,090.19	13,660.00	12,315.00
019-1945-52200-00	Storm Sewer	0.00	0.00	0.00	0.00
019-1945-52300-00	Heat	385.19	1,555.74	3,385.00	3,385.00
019-1945-52400-00	Water	0.00	0.00	0.00	0.00
019-1945-52500-00	Sewer	84.40	341.34	470.00	575.00
019-1945-55500-00	Maintenance of Equipment	3.60	385.00	500.00	450.00
019-1945-55700-00	Maint of Building & Improvemnt	4,370.80	23,618.63	2,000.00	57,935.00
019-1945-56593-00	Boiler & Machinery Premium	0.00	0.00	0.00	0.00
019-1945-56597-00	Prop Prem-Risk Mgt Contrib	7,740.00	10,485.00	12,000.00	11,640.00
019-1945-59300-00	Medical & Safety Supplies	84.65	126.10	325.00	200.00
	Contractual Services	22,064.51	47,602.00	32,340.00	87,095.00
	Commodities				
019-1945-64000-00	Recreational Supplies	363.58	3,048.09	500.00	2,200.00
019-1945-65000-00	Cleaning & Household Supplies	1,204.88	743.99	500.00	800.00
019-1945-65500-00	Materials to Maintain Equipmt	14.86	48.87	200.00	100.00
019-1945-66000-00	Materials to Mntn BldgsImprov	4,151.90	817.97	500.00	2,500.00
019-1945-66500-00	Minor Tools & Apparatus	89.88	451.45	100.00	150.00
019-1945-67500-00	Safety Clothing & Supplies	385.45	135.15	150.00	200.00
	Commodities	6,210.55	5,245.52	1,950.00	5,950.00
	Other Charges				
019-1945-84000-00	Sales Tax	0.00	0.00	0.00	0.00
019-1945-85053-00	Building Repair & Maint Contrb	8,520.00	0.00	23,580.00	11,880.00
019-1945-85057-00	Computer Replacement Contrbbtn	1,080.00	480.00	6,720.00	1,680.00
019-1945-89600-00	Cash Over & Short	0.00	0.00	0.00	0.00
	Other Charges	9,600.00	480.00	30,300.00	13,560.00
1945	Lakeside Recreation Facility	51,917.00	87,460.53	87,195.00	140,065.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
1950	Lakeside Water Park				
	Personnel Services				
019-1950-42000-00	Temporary Employees	285.42	53,635.25	178,000.00	145,525.00
019-1950-43000-00	Overtime Pay	0.00	0.00	0.00	0.00
019-1950-47600-00	Workers Compensation Premium	0.00	0.00	0.00	0.00
019-1950-48200-00	Social Security Contributions	21.82	4,103.03	13,615.00	11,135.00
	Personnel Services	307.24	57,738.28	191,615.00	156,660.00
	Contractual Services				
019-1950-51000-00	Professional Services	473.75	189.40	4,500.00	4,485.00
019-1950-52000-00	Electricity	3,492.20	11,273.95	13,640.00	13,080.00
019-1950-52200-00	Storm Sewer	0.00	0.00	0.00	0.00
019-1950-52300-00	Heat	304.85	611.01	825.00	925.00
019-1950-52400-00	Water	0.00	0.00	0.00	0.00
019-1950-52500-00	Sewer	46.84	6,065.30	9,220.00	9,220.00
019-1950-53000-00	Postage	0.00	0.00	0.00	0.00
019-1950-54000-00	Telecommunications	127.70	157.80	285.00	285.00
019-1950-54500-00	Training and Travel	0.00	0.00	0.00	0.00
019-1950-55500-00	Maintenance of Equipment	0.00	175.82	3,000.00	3,000.00
019-1950-55700-00	Maint of Building & Improvemnt	21,792.05	6,390.44	16,500.00	17,000.00
019-1950-56593-00	Boiler & Machinery Premium	0.00	0.00	0.00	0.00
019-1950-56597-00	Prop Prem-Risk Mgt Contrib	0.00	0.00	0.00	0.00
019-1950-59300-00	Medical & Safety Supplies	46.70	55.45	150.00	100.00
	Contractual Services	26,284.09	24,919.17	48,120.00	48,095.00
	Commodities				
019-1950-61000-00	Office Supplies	0.00	0.00	0.00	0.00
019-1950-61800-00	Minor Furniture	1,868.49	386.80	2,500.00	2,500.00
019-1950-63500-00	Botanical & Agriculture Suppl	0.00	0.00	0.00	0.00
019-1950-64000-00	Recreational Supplies	0.00	2,148.05	1,000.00	1,000.00
019-1950-64125-00	Concession supplies	687.34	13,969.39	22,000.00	25,000.00
019-1950-65000-00	Cleaning & Household Supplies	0.00	374.21	1,000.00	1,000.00
019-1950-65500-00	Materials to Maintain Equipmt	137.90	1,491.22	4,000.00	3,000.00
019-1950-66000-00	Materials to Mntn BldgsImprov	5,413.15	2,979.20	5,000.00	3,300.00
019-1950-66500-00	Minor Tools & Apparatus	224.00	2,590.26	150.00	200.00
019-1950-67500-00	Safety Clothing & Supplies	384.50	1,156.82	1,750.00	2,200.00
019-1950-68500-00	Chemicals	0.00	5,536.37	14,000.00	12,000.00
	Commodities	8,715.38	30,632.32	51,400.00	50,200.00
	Capital Outlay				
019-1950-76000-00	Improvemnt Other Than Building	0.00	0.00	0.00	0.00

<u>Acct #</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Adopted</u>
	Capital Outlay	0.00	0.00	0.00	0.00
	Other Charges				
019-1950-84000-00	Sales Tax	0.00	1,186.89	2,500.00	2,400.00
019-1950-85053-00	Building Repair & Maint Contrb	0.00	0.00	0.00	0.00
019-1950-85057-00	Computer Replacement Contrbtn	1,080.00	240.00	2,100.00	0.00
019-1950-89600-00	Cash Over & Short	0.00	0.00	0.00	0.00
	Other Charges	1,080.00	1,426.89	4,600.00	2,400.00
1950	Lakeside Water Park	36,386.71	114,716.66	295,735.00	257,355.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
1955	Hawthorne Pool				
	Personnel Services				
019-1955-42000-00	Temporary Employees	39,832.35	52,646.83	17,750.00	82,000.00
019-1955-43000-00	Overtime Pay	0.00	0.00	0.00	0.00
019-1955-47600-00	Workers Compensation Premium	0.00	0.00	0.00	0.00
019-1955-48200-00	Social Security Contributions	3,047.11	4,027.57	1,360.00	625.00
	Personnel Services	42,879.46	56,674.40	19,110.00	82,625.00
	Contractual Services				
019-1955-51000-00	Professional Services	0.00	0.00	0.00	365.00
019-1955-52000-00	Electricity	15,837.20	13,766.33	8,280.00	19,025.00
019-1955-52200-00	Storm Sewer	0.00	0.00	0.00	0.00
019-1955-52300-00	Heat	3,166.09	6,624.02	4,200.00	9,115.00
019-1955-52400-00	Water	0.00	0.00	0.00	0.00
019-1955-52500-00	Sewer	939.90	1,116.60	1,040.00	1,540.00
019-1955-54000-00	Telecommunications	379.16	281.54	215.00	310.00
019-1955-55500-00	Maintenance of Equipment	0.00	335.43	500.00	500.00
019-1955-55700-00	Maint of Building & Improvemnt	5,918.68	20,178.32	1,325.00	5,600.00
019-1955-56593-00	Boiler & Machinery Premium	0.00	0.00	0.00	0.00
019-1955-56597-00	Prop Prem-Risk Mgt Contrib	2,700.00	3,690.00	2,100.00	4,020.00
019-1955-59300-00	Medical & Safety Supplies	46.70	234.25	75.00	125.00
	Contractual Services	28,987.73	46,226.49	17,735.00	40,600.00
	Commodities				
019-1955-61000-00	Office Supplies	0.00	0.00	0.00	0.00
019-1955-61800-00	Minor Furniture	0.00	0.00	0.00	0.00
019-1955-64000-00	Recreational Supplies	252.63	164.76	50.00	500.00
019-1955-65000-00	Cleaning & Household Supplies	247.71	488.27	250.00	450.00
019-1955-65500-00	Materials to Maintain Equipmt	4,594.90	332.00	250.00	300.00
019-1955-66000-00	Materials to Mntn BldgsImprov	1,024.15	53.10	0.00	0.00
019-1955-66500-00	Minor Tools & Apparatus	407.62	2,597.71	0.00	0.00
019-1955-67500-00	Safety Clothing & Supplies	1,167.17	780.49	300.00	780.00
019-1955-68000-00	Food	15.74	0.00	0.00	0.00
019-1955-68500-00	Chemicals	1,313.98	866.79	750.00	1,600.00
	Commodities	9,023.90	5,283.12	1,600.00	3,630.00
	Capital Outlay				
019-1955-76000-00	Improvemnt Other Than Building	0.00	0.00	0.00	0.00
	Capital Outlay	0.00	0.00	0.00	0.00
	Other Charges				
019-1955-85053-00	Building Repair &	0.00	0.00	0.00	0.00

<u>Acct #</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Adopted</u>
019-1955-85057-00	Maint Contrb Computer Replacement	540.00	0.00	0.00	0.00
019-1955-89600-00	Contrbtn Cash Over & Short	1.00	0.00	0.00	0.00
	Other Charges	541.00	0.00	0.00	0.00
1955	Hawthorne Pool	81,432.09	108,184.01	38,445.00	126,855.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
1960	Hawthorne Gymnasium Personnel Services				
019-1960-42000-00	Temporary Employees	849.89	3,269.00	4,200.00	5,000.00
019-1960-47600-00	Workers Compensation Premium	0.00	0.00	0.00	0.00
019-1960-48200-00	Social Security Contributions	65.02	249.97	320.00	385.00
	Personnel Services	914.91	3,518.97	4,520.00	5,385.00
	Contractual Services				
019-1960-51000-00	Professional Services	0.00	0.00	0.00	65.00
019-1960-52000-00	Electricity	2,325.94	2,236.87	2,735.00	3,050.00
019-1960-52200-00	Storm Sewer	0.00	0.00	0.00	0.00
019-1960-52300-00	Heat	865.64	1,846.52	1,885.00	2,035.00
019-1960-52400-00	Water	0.00	0.00	0.00	0.00
019-1960-52500-00	Sewer	219.56	69.27	315.00	325.00
019-1960-53000-00	Postage	0.00	0.00	0.00	0.00
019-1960-54000-00	Telecommunications	154.85	0.00	0.00	0.00
019-1960-55500-00	Maintenance of Equipment	0.00	286.30	250.00	300.00
019-1960-55700-00	Maint of Building & Improvemnt	560.32	1,360.40	1,725.00	1,800.00
019-1960-56593-00	Boiler & Machinery Premium	0.00	0.00	0.00	0.00
019-1960-56596-00	Auto Liability	0.00	0.00	0.00	0.00
019-1960-56597-00	Prop Prem-Risk Mgt Contrib	4,035.00	5,490.00	6,240.00	6,060.00
019-1960-59300-00	Medical & Safety Supplies	46.70	114.35	150.00	160.00
	Contractual Services	8,208.01	11,403.71	13,300.00	13,795.00
	Commodities				
019-1960-64000-00	Recreational Supplies	506.14	0.00	200.00	850.00
019-1960-64125-00	Concession Supplies	0.00	0.00	2,000.00	1,500.00
019-1960-65000-00	Cleaning & Household Supplies	115.97	0.00	325.00	350.00
019-1960-65500-00	Materials to Maintain Equipmt	0.00	0.00	100.00	100.00
019-1960-66000-00	Materials to Mntn BldgsImprov	640.35	969.45	500.00	650.00
019-1960-66500-00	Minor Tools & Apparatus	0.00	21.98	0.00	0.00
019-1960-67500-00	Safety Clothing & Supplies	40.75	157.23	150.00	100.00
	Commodities	1,303.21	1,148.66	3,275.00	3,550.00
	Other Charges				
019-1960-84000-00	Sales Tax	1,528.10	29.64	1,000.00	100.00
019-1960-85053-00	Building Repair & Maint Contrb	0.00	0.00	4,560.00	5,580.00
019-1960-85057-00	Computer Replacement Contrbtn	540.00	0.00	0.00	0.00
019-1960-89600-00	Cash Over & Short	0.00	0.00	0.00	0.00
	Other Charges	2,068.10	29.64	5,560.00	5,680.00

<u>Acct #</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Adopted</u>
1960	Hawthorne Gymnasium	12,494.23	16,100.98	26,655.00	28,410.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
1965	Linwood Cemetery				
	Personnel Services				
019-1965-41000-00	Regular Employees	31,362.48	32,438.56	33,730.00	33,970.00
019-1965-41005-00	Workers Comp Wages	0.00	0.00	0.00	0.00
019-1965-42000-00	Temporary Employees	46,328.84	55,705.00	80,000.00	100,800.00
019-1965-43000-00	Overtime Pay	420.08	595.50	2,500.00	2,500.00
019-1965-47500-00	Term Life Insurance	0.00	0.00	0.00	0.00
019-1965-47600-00	Workers Compensation Premium	840.00	990.00	1,140.00	720.00
019-1965-47700-00	Health Insurance Premium	7,117.24	7,102.32	7,750.00	7,950.00
019-1965-47770-00	Health Savings Account	0.00	0.00	0.00	0.00
019-1965-48000-00	Pension Contributions	4,240.23	4,009.42	3,685.00	2,685.00
019-1965-48200-00	Social Security Contributions	5,824.69	6,630.21	8,890.00	10,505.00
	Personnel Services	96,133.56	107,471.01	137,695.00	159,130.00
	Contractual Services				
019-1965-51000-00	Professional Services	3,585.00	4,600.00	2,500.00	3,000.00
019-1965-51500-00	Printing & Advertising	0.00	0.00	300.00	300.00
019-1965-52000-00	Electricity	1,921.33	1,560.27	1,960.00	2,255.00
019-1965-52200-00	Storm Sewer	0.00	0.00	0.00	0.00
019-1965-52300-00	Heat	402.37	701.45	1,225.00	1,360.00
019-1965-52400-00	Water	0.00	0.00	0.00	0.00
019-1965-52500-00	Sewer	58.52	90.03	180.00	225.00
019-1965-53000-00	Postage	0.00	0.00	0.00	0.00
019-1965-54000-00	Telecommunications	1,898.31	1,885.12	2,080.00	2,080.00
019-1965-54500-00	Training and Travel	0.00	0.00	200.00	200.00
019-1965-55000-00	Dues & Subscriptions	150.00	215.00	250.00	250.00
019-1965-55500-00	Maintenance of Equipment	429.23	1,465.62	1,000.00	1,000.00
019-1965-55700-00	Maint of Building & Improvemnt	1,388.20	966.53	2,800.00	4,100.00
019-1965-55800-00	Maint of Computer Equipment	0.00	0.00	100.00	0.00
019-1965-56596-00	Auto Liability	0.00	0.00	0.00	0.00
019-1965-56597-00	Prop Prem-Risk Mgt Contrib	4,890.00	4,770.00	2,280.00	2,340.00
019-1965-57500-00	Laundry & Cleaning Services	1,627.66	1,595.62	1,750.00	2,000.00
019-1965-59300-00	Medical & Safety Supplies	190.85	151.04	300.00	300.00
019-1965-59590-00	Administrative Fee	180.00	180.00	180.00	180.00
	Contractual Services	16,721.47	18,180.68	17,105.00	19,590.00
	Commodities				
019-1965-61000-00	Office Supplies	236.36	88.92	500.00	750.00
019-1965-61900-00	Minor Buildings and Structures	0.00	0.00	0.00	0.00
019-1965-62000-00	Fuel	0.00	0.00	2,500.00	0.00
019-1965-62500-00	Motor Vehicle Supplies	3,221.51	6,899.27	7,000.00	7,000.00
019-1965-62510-00	Gasoline	3,390.99	5,817.61	4,565.00	6,755.00
019-1965-63500-00	Botanical & Agriculture Suppl	0.00	815.85	1,000.00	1,500.00
019-1965-65000-00	Cleaning & Household	57.16	19.96	350.00	500.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
019-1965-65500-00	Supplies Materials to Maintain Equipmt	2,163.23	967.36	2,000.00	2,500.00
019-1965-66000-00	Materials to Mntn BldgsImprov	721.33	2,887.29	9,000.00	1,000.00
019-1965-66500-00	Minor Tools & Apparatus	13,615.62	223.08	2,000.00	3,000.00
019-1965-67500-00	Safety Clothing & Supplies	0.00	39.30	400.00	500.00
	Commodities	23,406.20	17,758.64	29,315.00	23,505.00
	Other Charges				
019-1965-85053-00	Building Repair & Maint Contrb	12,480.00	0.00	10,860.00	3,360.00
019-1965-85057-00	Computer Replacement Contrbtn	0.00	180.00	300.00	660.00
019-1965-85058-00	Vehicle Replacement Fund	8,160.00	8,700.00	23,040.00	14,280.00
	Other Charges	20,640.00	8,880.00	34,200.00	18,300.00
1965	Linwood Cemetery	156,901.23	152,290.33	218,315.00	220,525.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
1975	Forestry				
	Personnel Services				
019-1975-41000-00	Regular Employees	85,226.76	87,915.00	100,070.00	105,460.00
019-1975-42000-00	Temporary Employees	9,723.51	24,430.00	31,200.00	29,250.00
019-1975-43000-00	Overtime Pay	2,811.37	153.00	5,000.00	5,000.00
019-1975-47500-00	Term Life Insurance	345.90	159.75	0.00	0.00
019-1975-47600-00	Workers Compensation Premium	1,950.00	2,070.00	2,160.00	3,540.00
019-1975-47700-00	Health Insurance Premium	25,258.77	21,700.08	32,070.00	17,960.00
019-1975-47750-00	Retiree Health Insurance	5,769.82	5,315.86	0.00	0.00
019-1975-47760-00	Retiree Health Savings	2,268.37	1,122.10	2,250.00	2,260.00
019-1975-47770-00	Health Savings Account	3,750.00	3,000.00	3,000.00	1,500.00
019-1975-48000-00	Pension Contributions	12,358.32	10,883.64	10,700.00	8,130.00
019-1975-48200-00	Social Security Contributions	7,190.91	8,157.07	10,415.00	10,690.00
	Personnel Services	156,653.73	164,906.50	196,865.00	183,790.00
	Contractual Services				
019-1975-51500-00	Printing & Advertising	0.00	0.00	100.00	100.00
019-1975-52200-00	Storm Sewer	0.00	0.00	0.00	0.00
019-1975-52500-00	Sewer	49.54	36.07	110.00	130.00
019-1975-53000-00	Postage	0.00	0.00	10.00	10.00
019-1975-54000-00	Telecommunications	849.47	817.47	980.00	1,445.00
019-1975-54500-00	Training and Travel	0.00	335.00	400.00	500.00
019-1975-55000-00	Dues & Subscriptions	277.99	358.00	300.00	300.00
019-1975-55500-00	Maintenance of Equipment	3,416.55	1,568.67	3,000.00	2,500.00
019-1975-55700-00	Maint of Building & Improvemnt	6,192.75	5,700.00	11,500.00	10,900.00
019-1975-55800-00	Maint of Computer Equipment	0.00	0.00	0.00	0.00
019-1975-56000-00	Rentals	0.00	0.00	750.00	500.00
019-1975-56596-00	Auto Liability	0.00	0.00	0.00	0.00
019-1975-56597-00	Prop Prem-Risk Mgt Contrib	930.00	2,580.00	6,660.00	8,520.00
019-1975-59300-00	Medical & Safety Supplies	57.05	0.00	250.00	250.00
019-1975-59590-00	Administrative Fee	720.00	720.00	720.00	720.00
	Contractual Services	12,493.35	12,115.21	24,780.00	25,875.00
	Commodities				
019-1975-61000-00	Office Supplies	370.48	0.00	1,000.00	1,000.00
019-1975-62500-00	Motor Vehicle Supplies	3,975.42	10,515.19	4,000.00	4,000.00
019-1975-62510-00	Gasoline	3,846.86	6,068.23	8,100.00	8,150.00
019-1975-63500-00	Botanical & Agriculture Suppl	326.96	3,533.06	4,000.00	4,000.00
019-1975-64500-00	Traffic Control Supplies	0.00	0.00	500.00	750.00
019-1975-65000-00	Cleaning & Household Supplies	46.91	4.64	200.00	250.00
019-1975-65500-00	Materials to Maintain Equipmt	986.79	1,884.44	3,000.00	3,500.00
019-1975-66000-00	Materials to Mntn BldgsImprov	0.00	779.44	500.00	750.00
019-1975-66500-00	Minor Tools &	1,567.65	3,594.56	3,500.00	3,500.00

<u>Acct #</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Adopted</u>
019-1975-67500-00	Apparatus Safety Clothing & Supplies	375.55	429.68	750.00	1,000.00
019-1975-68000-00	Food	0.00	0.00	100.00	100.00
	Commodities	11,496.62	26,809.24	25,650.00	27,000.00
	Capital Outlay				
019-1975-71000-00	Machinery & Equipment	0.00	0.00	0.00	0.00
	Capital Outlay	0.00	0.00	0.00	0.00
	Other Charges				
019-1975-85057-00	Computer Replacement Contrbtn	0.00	0.00	0.00	0.00
019-1975-85058-00	Vehicle Replacement Fund	66,900.00	26,700.00	45,540.00	43,920.00
	Other Charges	66,900.00	26,700.00	45,540.00	43,920.00
1975	Forestry	247,543.70	230,530.95	292,835.00	280,585.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
1980	Community Center				
	Personnel Services				
019-1980-41000-00	Regular Employees	0.00	0.00	0.00	0.00
019-1980-47600-00	Workers Compensation Premium	0.00	0.00	0.00	0.00
019-1980-47700-00	Health Insurance Premium	0.00	0.00	0.00	0.00
019-1980-47750-00	Retiree Health Insurance	0.00	0.00	0.00	0.00
019-1980-47770-00	Health Savings Account	0.00	0.00	0.00	0.00
019-1980-48000-00	Pension Contributions	0.00	0.00	0.00	0.00
019-1980-48200-00	Social Security Contributions	0.00	0.00	0.00	0.00
	Personnel Services	0.00	0.00	0.00	0.00
	Contractual Services				
019-1980-51000-00	Professional Services	0.00	0.00	0.00	0.00
019-1980-52000-00	Electricity	0.00	0.00	0.00	6,000.00
019-1980-52300-00	Heat	0.00	0.00	0.00	5,000.00
019-1980-52500-00	Sewer	0.00	0.00	0.00	1,000.00
019-1980-53000-00	Postage	0.00	0.00	0.00	0.00
019-1980-55700-00	Maint of Building & Improvemnt	0.00	0.00	0.00	7,665.00
019-1980-59590-00	Administrative Fee	0.00	0.00	0.00	0.00
	Contractual Services	0.00	0.00	0.00	19,665.00
	Commodities				
019-1980-66000-00	Materials to Mntn BldgsImprov	0.00	0.00	0.00	0.00
	Commodities	0.00	0.00	0.00	0.00
1980	Community Center	0.00	0.00	0.00	19,665.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
020	Airport Operations				
	Taxes				
020-0000-30010-00	Property Tax	0.00	0.00	0.00	0.00
020-0000-30120-00	Aviation Fuel Tax	2,067.91	3,503.67	2,000.00	4,000.00
	Taxes	2,067.91	3,503.67	2,000.00	4,000.00
	Use of Money & Property				
020-0000-33010-00	Interest Income on Investments	381.15	190.42	0.00	0.00
020-0000-33110-00	T-Hangar Rental	41,820.00	41,700.00	44,000.00	44,000.00
020-0000-33170-00	Jet Air Rental	19,500.00	19,500.00	19,500.00	19,500.00
020-0000-33850-00	Flowage Fees	13,190.00	14,247.40	12,000.00	12,000.00
020-0000-33860-00	Farm Income	105,686.19	174,686.35	147,000.00	147,000.00
	Use of Money & Property	180,577.34	250,324.17	222,500.00	222,500.00
	Intergovernmental Revenue				
020-0000-35100-00	Fed Operate Assist Grants	30,000.00	0.00	0.00	0.00
	Intergovernmental Revenue	30,000.00	0.00	0.00	0.00
	Charges for Current Services				
020-0000-36870-00	PenaltiesAccounting Services	30.00	0.00	0.00	0.00
	Charges for Current Services	30.00	0.00	0.00	0.00
	Other Revenue				
020-0000-37050-00	Sale of Property	0.00	0.00	0.00	0.00
	Other Revenue	0.00	0.00	0.00	0.00
	Transfer From Other Funds				
020-0000-38001-00	General Fund Transfer From	0.00	0.00	0.00	0.00
020-0000-38019-00	Park & Rec Transfer From	87,988.65	10,178.55	62,415.00	76,390.00
	Transfer From Other Funds	87,988.65	10,178.55	62,415.00	76,390.00
	Reimbursement from Others				
020-0000-39100-00	Reimbursements	0.00	2,688.00	0.00	0.00
	Reimbursement from Others	0.00	2,688.00	0.00	0.00
	Revenue	300,663.90	266,694.39	286,915.00	302,890.00
	Personnel Services				
020-0000-41000-00	Regular Employees	47,738.87	49,673.93	51,730.00	55,450.00
020-0000-41005-00	Workers Comp Wages	0.00	0.00	0.00	0.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
020-0000-42000-00	Temporary Employees	18,696.64	23,034.00	26,000.00	27,975.00
020-0000-43000-00	Overtime Pay	412.73	286.38	3,500.00	3,500.00
020-0000-47500-00	Term Life Insurance	86.40	86.40	100.00	115.00
020-0000-47600-00	Workers Compensation Premium	840.00	1,230.00	1,440.00	960.00
020-0000-47700-00	Health Insurance Premium	9,564.43	9,521.29	10,380.00	10,540.00
020-0000-47750-00	Retiree Health Insurance	0.00	0.00	0.00	0.00
020-0000-47760-00	Retiree Health Savings	61.48	62.00	60.00	0.00
020-0000-47770-00	Health Savings Account	75.00	0.00	0.00	0.00
020-0000-48000-00	Pension Contributions	6,685.48	6,222.38	5,615.00	4,340.00
020-0000-48200-00	Social Security Contributions	4,917.56	5,379.32	6,220.00	6,650.00
	Personnel Services	89,078.59	95,495.70	105,045.00	109,530.00
	Contractual Services				
020-0000-51000-00	Professional Services	50,773.91	7,574.63	0.00	0.00
020-0000-51500-00	Printing & Advertising	0.00	121.16	0.00	0.00
020-0000-52000-00	Electricity	11,864.05	12,234.16	13,815.00	14,010.00
020-0000-52300-00	Heat	817.80	1,386.80	1,740.00	2,425.00
020-0000-53000-00	Postage	142.25	137.01	170.00	170.00
020-0000-54000-00	Telecommunications	767.03	722.68	855.00	855.00
020-0000-54500-00	Training and Travel	0.00	0.00	50.00	50.00
020-0000-55000-00	Dues & Subscriptions	890.00	500.00	1,000.00	1,000.00
020-0000-55500-00	Maintenance of Equipment	551.57	156.00	1,750.00	1,750.00
020-0000-55700-00	Maint of Building & Improvemnt	12,141.80	19,060.56	8,500.00	12,400.00
020-0000-55800-00	Maint of Computer Equipment	0.00	0.00	0.00	0.00
020-0000-56000-00	Rentals	0.00	2,885.00	4,500.00	4,800.00
020-0000-56500-00	Insurance	696.00	954.00	1,750.00	1,200.00
020-0000-56596-00	Auto Liability	0.00	0.00	0.00	0.00
020-0000-56597-00	Prop Prem-Risk Mgt Contrib	2,280.00	3,270.00	3,360.00	3,720.00
020-0000-59300-00	Medical & Safety Supplies	66.55	49.95	100.00	100.00
020-0000-59590-00	Administrative Fee	180.00	250.00	250.00	255.00
	Contractual Services	81,170.96	49,301.95	37,840.00	42,735.00
	Commodities				
020-0000-61000-00	Office Supplies	0.00	0.00	100.00	100.00
020-0000-62500-00	Motor Vehicle Supplies	1,741.73	6,809.88	7,000.00	7,000.00
020-0000-62510-00	Gasoline	5,418.29	9,658.29	8,430.00	13,475.00
020-0000-63500-00	Botanical & Agriculture Suppl	53,395.58	45,671.17	45,000.00	50,000.00
020-0000-64500-00	Traffic Control Supplies	3,980.29	8,740.98	9,000.00	9,000.00
020-0000-65000-00	Cleaning & Household Supplies	0.00	0.00	100.00	50.00
020-0000-65500-00	Materials to Maintain Equipmt	84.87	646.62	1,500.00	1,500.00
020-0000-66000-00	Materials to Mntn BldgsImprov	2,555.52	6,915.22	6,500.00	6,500.00
020-0000-66500-00	Minor Tools & Apparatus	485.55	32.69	500.00	500.00
020-0000-67500-00	Safety Clothing & Supplies	0.00	0.00	100.00	100.00
020-0000-68000-00	Food	0.00	52.55	200.00	200.00
	Commodities	67,661.83	78,527.40	78,430.00	88,425.00
	Other Charges				
020-0000-84500-00	Property Tax	21,652.52	22,981.34	23,000.00	25,000.00
020-0000-85053-00	Building Repair & Maint Contrib	0.00	0.00	11,520.00	0.00
020-0000-85058-00	Vehicle Replacement Fund	41,100.00	17,700.00	31,080.00	37,200.00
	Other Charges	62,752.52	40,681.34	65,600.00	62,200.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
	Expense	300,663.90	264,006.39	286,915.00	302,890.00
020	Airport Operations	0.00	2,688.00	0.00	0.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
021	Foreign Fire Use of Money & Property				
021-0000-33010-00	Interest Income on Investments	593.76	75.03	0.00	0.00
021-0000-33011-00	Realized Gain on Investment	0.00	0.00	0.00	0.00
021-0000-33012-00	Unrealized Gain on Investment	0.00	0.00	0.00	0.00
	Use of Money & Property	593.76	75.03	0.00	0.00
	Intergovernmental Revenue				
021-0000-35010-00	Foreign Fire Insurance Tax	54,577.23	59,106.14	47,000.00	48,000.00
	Intergovernmental Revenue	54,577.23	59,106.14	47,000.00	48,000.00
	Revenue	55,170.99	59,181.17	47,000.00	48,000.00
	Contractual Services				
021-0000-51000-00	Professional Services	0.00	2,400.00	0.00	0.00
021-0000-54000-00	Telecommunications	108.98	119.40	130.00	130.00
021-0000-54500-00	Training and Travel	850.78	0.00	900.00	1,750.00
021-0000-55000-00	Dues & Subscriptions	790.20	950.39	700.00	1,000.00
021-0000-55500-00	Mtce. of Equipment	15,228.00	0.00	5,000.00	1,000.00
021-0000-55700-00	Maint of Building & Improvemnt	0.00	0.00	0.00	0.00
021-0000-55800-00	Maint of Computer Equipment	0.00	5,698.90	0.00	0.00
021-0000-57000-00	Bonds	100.00	0.00	200.00	200.00
021-0000-59590-00	Administrative Fee	0.00	0.00	0.00	0.00
	Contractual Services	17,077.96	9,168.69	6,930.00	4,080.00
	Commodities				
021-0000-61000-00	Office Supplies	0.00	0.00	0.00	0.00
021-0000-61500-00	Minor Office Machinery & Equip	399.96	0.00	0.00	0.00
021-0000-61700-00	Minor Computer Equip & Supp	0.00	0.00	0.00	0.00
021-0000-61800-00	Minor Furniture	3,222.04	16,387.23	0.00	0.00
021-0000-62500-00	Motor Vehicle Supplies	0.00	0.00	0.00	0.00
021-0000-65500-00	Materials to Maintain Equipmt	1,436.45	4,930.50	0.00	0.00
021-0000-66000-00	Materials to Mntn BldgsImprov	2,905.04	1,222.11	0.00	14,000.00
021-0000-66500-00	Minor Tools & Apparatus	16,658.27	20,533.29	0.00	5,000.00
021-0000-67000-00	Books and Pamphlets	0.00	0.00	0.00	0.00
021-0000-67500-00	Safety Clothing & Supplies	1,328.94	0.00	0.00	0.00
021-0000-68000-00	Food	4,760.62	4,641.32	4,500.00	5,400.00
021-0000-68600-00	Emerg Med & Protect Supp	0.00	0.00	0.00	0.00

<u>Acct #</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Adopted</u>
	Commodities	30,711.32	47,714.45	4,500.00	24,400.00
	Capital Outlay				
021-0000-71000-00	Machinery & Equipment	0.00	0.00	0.00	0.00
	Capital Outlay	0.00	0.00	0.00	0.00
	Expense	47,789.28	56,883.14	11,430.00	28,480.00
021	Foreign Fire	7,381.71	2,298.03	35,570.00	19,520.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
023	Property Redevelopment Use of Money & Property				
023-0000-33010-00	Interest Income on Investments	5,776.87	595.61	2,600.00	2,800.00
	Use of Money & Property	5,776.87	595.61	2,600.00	2,800.00
	Intergovernmental Revenue				
023-0000-35300-00	State Operate Assist Grant	0.00	123,195.37	0.00	0.00
	Intergovernmental Revenue	0.00	123,195.37	0.00	0.00
	Charges for Current Services				
023-0000-36125-00	Demolitions	283,198.62	14,995.08	337,500.00	337,500.00
	Charges for Current Services	283,198.62	14,995.08	337,500.00	337,500.00
	Other Revenue				
023-0000-37050-00	Sale of Property	35,179.00	0.00	0.00	0.00
023-0000-37062-00	Gain - Sale of Land	0.00	0.00	0.00	0.00
023-0000-37100-00	Private	8,910.00	0.00	0.00	0.00
	ContribsDonations				
023-0000-37900-00	Misc Other Revenue	6,901.74	0.00	0.00	0.00
	Other Revenue	50,990.74	0.00	0.00	0.00
	Transfer From Other Funds				
023-0000-38001-00	General Fund Transfer From	100,000.00	102,964.00	100,000.00	100,000.00
023-0000-38026-00	Transfer from UDAG	112,500.00	112,500.00	255,000.00	255,000.00
023-0000-38550-00	Capital Contribution Revenue	0.00	0.00	0.00	0.00
	Transfer From Other Funds	212,500.00	215,464.00	355,000.00	355,000.00
	Reimbursement from Others				
023-0000-38560-00	Contribution from Others	0.00	0.00	0.00	0.00
	Reimbursement from Others	0.00	0.00	0.00	0.00
	Revenue	552,466.23	354,250.06	695,100.00	695,300.00
	Personnel Services				
023-0000-41000-00	Regular Employees	12,792.87	17,842.24	18,140.00	20,070.00
023-0000-42000-00	Temporary Employees	0.00	0.00	0.00	0.00
023-0000-47500-00	Term Life Insurance	48.60	59.40	70.00	70.00
023-0000-47600-00	Workers Compensation Premium	0.00	150.00	120.00	240.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
023-0000-47700-00	Health Insurance Premium	922.04	1,712.42	2,640.00	2,700.00
023-0000-47760-00	Retiree Health Savings	0.00	191.78	0.00	0.00
023-0000-47770-00	Health Savings Account	0.00	0.00	0.00	225.00
023-0000-48000-00	Pension Contributions	1,875.66	2,304.46	1,830.00	1,480.00
023-0000-48200-00	Social Security Contributions	981.55	1,318.53	1,380.00	1,540.00
	Personnel Services	16,620.72	23,578.83	24,180.00	26,325.00
	Contractual Services				
023-0000-51000-00	Professional Services	1,227.89	9,166.67	5,000.00	5,000.00
023-0000-51500-00	Printing & Advertising	35.00	0.00	3,500.00	3,500.00
023-0000-53000-00	Postage	500.00	0.00	0.00	0.00
023-0000-55420-00	Demolitions	218,604.46	99,348.86	337,500.00	937,500.00
023-0000-55500-00	Maintenance of Equipment	0.00	0.00	0.00	0.00
023-0000-55700-00	Maint of Building & Improvemnt	0.00	0.00	0.00	0.00
023-0000-55800-00	Maint of Computer Equipment	1,583.33	17,416.67	0.00	0.00
023-0000-56597-00	Prop Prem-Risk Mgt Contrib	0.00	0.00	0.00	60.00
023-0000-59590-00	Administrative Fee	0.00	55.00	55.00	55.00
	Contractual Services	221,950.68	125,987.20	346,055.00	946,115.00
	Commodities				
023-0000-61000-00	Office Supplies	0.00	0.00	0.00	0.00
023-0000-61700-00	Minor Computer Equip & Supp	0.00	1,780.01	1,700.00	1,700.00
023-0000-61800-00	Minor Furniture	0.00	0.00	1,500.00	1,500.00
023-0000-66000-00	Materials to Mntn BldgsImprov	0.00	0.00	0.00	0.00
023-0000-66500-00	Minor Tools & Apparatus	0.00	0.00	0.00	0.00
	Commodities	0.00	1,780.01	3,200.00	3,200.00
	Capital Outlay				
023-0000-73000-00	Land	0.00	0.00	0.00	0.00
	Capital Outlay	0.00	0.00	0.00	0.00
	Other Charges				
023-0000-83100-00	Contributions to Others	7,500.00	0.00	142,500.00	142,500.00
023-0000-84500-00	Property Tax	0.00	0.00	500.00	550.00
023-0000-89500-00	Bad Debt Expense	226,748.88	10,334.68	337,500.00	337,500.00
023-0000-89800-00	Loss on Assets	0.00	3,353.00	0.00	0.00
	Other Charges	234,248.88	13,687.68	480,500.00	480,550.00
	Expense	472,820.28	165,033.72	853,935.00	1,456,190.00
023	Property Redevelopment	79,645.95	189,216.34	-158,835.00	-760,890.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
024	Economic Development Taxes				
024-0000-30050-00	Home Rule Tax	941,019.16	1,128,205.66	950,500.00	1,030,250.00
	Taxes	941,019.16	1,128,205.66	950,500.00	1,030,250.00
	Use of Money & Property				
024-0000-33010-00	Interest Income on Investments	22,138.77	2,804.11	5,000.00	3,500.00
024-0000-33012-00	Unrealized Gain on Investment	0.00	0.00	0.00	0.00
024-0000-33020-00	Interest on Loans	30,898.11	34,139.33	2,460.00	1,985.00
024-0000-33100-00	Rental of Property	6,000.00	0.00	0.00	0.00
	Use of Money & Property	59,036.88	36,943.44	7,460.00	5,485.00
	Intergovernmental Revenue				
024-0000-35315-00	Federal Reimbursements	0.00	0.00	0.00	0.00
024-0000-35325-00	State Reimbursements	0.00	0.00	0.00	0.00
	Intergovernmental Revenue	0.00	0.00	0.00	0.00
	Other Revenue				
024-0000-37900-00	Misc Other Revenue	0.00	0.00	0.00	0.00
	Other Revenue	0.00	0.00	0.00	0.00
	Transfer From Other Funds				
024-0000-38013-00	Grant Transfer From	0.00	0.00	0.00	0.00
024-0000-38041-00	Transfer from TIF	0.00	0.00	0.00	0.00
	Regency				
024-0000-38048-00	Trans frm TIF 3	0.00	0.00	75,000.00	75,000.00
	Regency Cap Pj				
024-0000-38054-00	Planning Transfer From	0.00	0.00	0.00	0.00
024-0000-38055-00	TIF Downtown Transfer from	0.00	178,780.50	0.00	0.00
	Transfer From Other Funds	0.00	178,780.50	75,000.00	75,000.00
	Reimbursement from Others				
024-0000-39100-00	Reimbursements	50,400.22	0.00	0.00	0.00
	Reimbursement from Others	50,400.22	0.00	0.00	0.00
	Revenue	1,050,456.26	1,343,929.60	1,032,960.00	1,110,735.00
	Personnel Services				
024-0000-41000-00	Regular Employees	118,819.55	102,471.83	92,990.00	97,300.00
024-0000-42000-00	Temporary Employees	0.00	0.00	0.00	0.00
024-0000-47100-00	Life Insurance - Permanent	0.00	0.00	0.00	0.00
024-0000-47500-00	Term Life Insurance	505.38	426.72	420.00	330.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
024-0000-47600-00	Workers Compensation Premium	735.00	1,110.00	1,140.00	1,080.00
024-0000-47700-00	Health Insurance Premium	13,979.44	12,291.32	11,870.00	12,230.00
024-0000-47750-00	Retiree Health Insurance	0.00	0.00	0.00	0.00
024-0000-47755-00	OPEB Contributions	0.00	0.00	0.00	0.00
024-0000-47760-00	Retiree Health Savings	401.11	944.15	640.00	640.00
024-0000-47770-00	Health Savings Account	750.00	600.00	450.00	450.00
024-0000-47775-00	Vision Plan-Exempt Employees	0.00	0.00	0.00	0.00
024-0000-48000-00	Pension Contributions	15,360.76	12,089.08	8,410.00	6,360.00
024-0000-48200-00	Social Security Contributions	8,520.00	7,452.45	7,110.00	7,440.00
024-0000-48400-00	IMRF Employer Paid Member Cons	1,775.95	1,650.27	1,680.00	1,680.00
	Personnel Services	160,847.19	139,035.82	124,710.00	127,510.00
	Contractual Services				
024-0000-51000-00	Professional Services	61,098.30	3,741.32	40,000.00	150,000.00
024-0000-51500-00	Printing & Advertising	0.00	0.00	0.00	0.00
024-0000-52000-00	Electricity	3,558.68	4,115.80	5,065.00	6,095.00
024-0000-52300-00	Heat	701.29	617.70	780.00	750.00
024-0000-52500-00	Sewer	60.11	0.00	80.00	80.00
024-0000-53000-00	Postage	0.00	0.00	0.00	0.00
024-0000-54000-00	Telecommunications	0.00	0.00	0.00	0.00
024-0000-54500-00	Training and Travel	0.00	0.00	0.00	0.00
024-0000-54700-00	Car Allowance	0.00	0.00	0.00	0.00
024-0000-55000-00	Dues & Subscriptions	0.00	0.00	600.00	600.00
024-0000-55500-00	Maintenance of Equipment	0.00	0.00	0.00	0.00
024-0000-55700-00	Maint of Building & Improvemnt	1,802.80	956.38	1,000.00	5,000.00
024-0000-56000-00	Rentals	0.00	0.00	0.00	0.00
024-0000-56596-00	Auto Liability	0.00	0.00	0.00	0.00
024-0000-56597-00	Prop Prem-Risk Mgt Contrib	5,850.00	3,600.00	3,720.00	3,840.00
024-0000-58500-00	Receptions & Office Functions	0.00	0.00	0.00	0.00
024-0000-59535-00	Knox County Partnership	155,000.00	155,000.00	155,000.00	155,000.00
024-0000-59539-00	YMCA Soccer Complex	25,000.00	0.00	0.00	0.00
024-0000-59590-00	Administrative Fee	340.00	415.00	415.00	290.00
	Contractual Services	253,411.18	168,446.20	206,660.00	321,655.00
	Commodities				
024-0000-61000-00	Office Supplies	0.00	0.00	0.00	0.00
024-0000-61500-00	Minor Office Machinery & Equip	0.00	0.00	0.00	0.00
024-0000-61700-00	Minor Computer Equip & Supp	3,675.00	3,175.00	0.00	0.00
024-0000-66000-00	Materials to Mntn BldgsImprov	0.00	594.34	0.00	0.00
024-0000-66500-00	Minor Tools & Apparatus	0.00	0.00	0.00	0.00
	Commodities	3,675.00	3,769.34	0.00	0.00
	Capital Outlay				
024-0000-73000-00	Land	0.00	0.00	0.00	0.00
024-0000-78000-00	Infrastructure	0.00	0.00	0.00	0.00
024-0000-78040-00	Bridges	0.00	0.00	0.00	0.00
	Capital Outlay	0.00	0.00	0.00	0.00
	Other Charges				
024-0000-83100-00	Contributions to Others	80,578.96	456,506.09	288,000.00	421,000.00
024-0000-84500-00	Property Tax	23,639.82	24,001.60	24,500.00	25,225.00
024-0000-85013-00	Transfer to Grant Fund	0.00	0.00	17,000.00	7,200.00
024-0000-85041-00	Trsfr to Series 2011A	0.00	0.00	0.00	0.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
	TIF Reg				
024-0000-85043-00	Transfer to TIF Regency	0.00	0.00	0.00	0.00
024-0000-85045-00	Transfer to Business Park Bond	0.00	0.00	0.00	0.00
024-0000-85046-00	Trsfr to Series 2011C Bus Park	227,617.11	227,458.21	221,760.00	238,215.00
024-0000-85047-00	Transfer to Bus GO Bond 2013A	23,058.34	13,438.14	84,570.00	76,970.00
024-0000-85055-00	Transfer to TIF I Downtown	0.00	0.00	0.00	0.00
024-0000-85058-00	Vehicle Replacement Fund	0.00	0.00	0.00	270,000.00
024-0000-88300-00	Lease Payments	6,531.61	6,727.57	6,930.00	7,140.00
024-0000-89500-00	Bad Debt Expense	0.00	0.00	0.00	0.00
	Other Charges	361,425.84	728,131.61	642,760.00	1,045,750.00
	Expense	779,359.21	1,039,382.97	974,130.00	1,494,915.00
024	Economic Development	271,097.05	304,546.63	58,830.00	-384,180.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
025	CDBG Repayment				
	Use of Money & Property				
025-0000-33010-00	Interest Income on Investments	1,254.38	175.96	1,840.00	885.00
025-0000-33020-00	Interest on Loans	13,138.16	12,211.97	11,610.00	24,205.00
	Use of Money & Property	14,392.54	12,387.93	13,450.00	25,090.00
	Revenue	14,392.54	12,387.93	13,450.00	25,090.00
	Contractual Services				
025-0000-51000-00	Professional Services	0.00	0.00	0.00	0.00
	Contractual Services	0.00	0.00	0.00	0.00
	Other Charges				
025-0000-83100-00	Contributions to Others	0.00	0.00	0.00	206,490.00
025-0000-85500-00	Refunds & Reimbursements	0.00	0.00	0.00	0.00
	Other Charges	0.00	0.00	0.00	206,490.00
	Expense	0.00	0.00	0.00	206,490.00
025	CDBG Repayment	14,392.54	12,387.93	13,450.00	-181,400.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
026	UDAG Repayment				
	Use of Money & Property				
026-0000-33010-00	Interest Income on Investments	9,435.81	724.60	5,120.00	2,435.00
026-0000-33012-00	Unrealized Gain on Investment	0.00	-3,700.00	0.00	0.00
026-0000-33020-00	Interest on Loans	12,876.15	10,910.37	23,760.00	23,725.00
	Use of Money & Property	22,311.96	7,934.97	28,880.00	26,160.00
	Transfer From Other Funds				
026-0000-38001-00	General Fund Transfer From	16,608.87	18,523.06	19,000.00	19,000.00
026-0000-38041-00	Transfer from TIF Regency	0.00	0.00	0.00	0.00
026-0000-38048-00	Trans frm TIF 3 Regency Cap Pj	0.00	0.00	0.00	0.00
	Transfer From Other Funds	16,608.87	18,523.06	19,000.00	19,000.00
	Revenue	38,920.83	26,458.03	47,880.00	45,160.00
	Contractual Services				
026-0000-51000-00	Professional Services	865.00	1,054.97	36,300.00	36,320.00
026-0000-51300-00	Recording Fees	0.00	0.00	0.00	0.00
026-0000-51500-00	Printing & Advertising	0.00	0.00	0.00	0.00
026-0000-55000-00	Dues & Subscriptions	13,720.95	17,686.20	0.00	0.00
	Contractual Services	14,585.95	18,741.17	36,300.00	36,320.00
	Capital Outlay				
026-0000-76000-00	Improvemnt Other Than Building	0.00	0.00	165,000.00	165,000.00
	Capital Outlay	0.00	0.00	165,000.00	165,000.00
	Other Charges				
026-0000-83100-00	Contributions to Others	0.00	12,221.20	400,000.00	400,000.00
026-0000-85013-00	Transfer to Grant Fund	0.00	0.00	0.00	0.00
026-0000-85023-00	Transfer to Property Developmnt	112,500.00	112,500.00	255,000.00	255,000.00
026-0000-85049-00	Transfer to TIF IV	0.00	0.00	0.00	0.00
	Other Charges	112,500.00	124,721.20	655,000.00	655,000.00
	Expense	127,085.95	143,462.37	856,300.00	856,320.00
026	UDAG Repayment	-88,165.12	-117,004.34	-808,420.00	-811,160.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
030	Public Transportation Services				
0000	Use of Money & Property				
030-0000-33010-00	Interest Income	144.35	9.53	200.00	10.00
030-0000-33800-00	Transit Advertisements	4,106.00	13,380.00	10,000.00	14,000.00
030-0000-33810-00	Handivan Fees In Town	4,054.02	3,377.85	4,500.00	4,500.00
030-0000-33820-00	Handivan Trip Tickets	7,223.00	6,092.00	7,500.00	7,500.00
030-0000-33825-00	Transit Service	0.00	0.00	0.00	40,115.00
	Contracts				
030-0000-33830-00	Public Trans Fixed Route Fees	15,443.26	30,244.28	30,000.00	30,000.00
030-0000-33865-00	Public Trans Pop Commission	176.23	276.98	150.00	200.00
	Use of Money & Property	31,146.86	53,380.64	52,350.00	96,325.00
	Intergovernmental Revenue				
030-0000-35320-00	Pub Transp Fed Oper Assistance	72,858.32	1,522,156.69	304,335.00	304,335.00
030-0000-35321-00	Pub Transp State Oper Assist	931,303.28	1,142,570.77	1,558,530.00	1,667,670.00
	Intergovernmental Revenue	1,004,161.60	2,664,727.46	1,862,865.00	1,972,005.00
	Other Revenue				
030-0000-37050-00	Sale of Property	0.00	1,680.00	0.00	0.00
	Other Revenue	0.00	1,680.00	0.00	0.00
	Transfer From Other Funds				
030-0000-38001-00	General Fund Transfer From	273,643.19	90.00	373,980.00	464,280.00
	Transfer From Other Funds	273,643.19	90.00	373,980.00	464,280.00
	Reimbursement from Others				
030-0000-38560-00	Contribution from Others	87,094.67	0.00	0.00	0.00
030-0000-39100-00	Reimbursements	0.00	720.00	0.00	0.00
	Reimbursement from Others	87,094.67	720.00	0.00	0.00
0000		1,396,046.32	2,720,598.10	2,289,195.00	2,532,610.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
0320	Handivan				
	Personnel Services				
030-0320-41000-00	Regular Employees	307,750.18	376,539.57	398,050.00	408,040.00
030-0320-41005-00	Workers Comp Wages	0.00	0.00	0.00	0.00
030-0320-42000-00	Temporary Employees	105,512.43	118,632.00	120,000.00	135,000.00
030-0320-43000-00	Overtime Pay	5,186.18	4,001.42	4,000.00	4,000.00
030-0320-47100-00	Life Insurance - Permanent	0.00	0.00	0.00	0.00
030-0320-47500-00	Term Life Insurance	482.12	645.16	735.00	650.00
030-0320-47600-00	Workers Compensation Premium	16,785.00	16,290.00	19,260.00	16,800.00
030-0320-47700-00	Health Insurance Premium	80,191.57	86,896.73	89,560.00	91,680.00
030-0320-47750-00	Retiree Health Insurance	0.00	0.00	0.00	0.00
030-0320-47755-00	OPEB Contributions	1,515.00	0.00	690.00	735.00
030-0320-47760-00	Retiree Health Savings	3,232.75	4,311.33	4,330.00	4,350.00
030-0320-47770-00	Health Savings Account	1,500.00	1,875.00	2,250.00	2,250.00
030-0320-47775-00	Vision Plan-Exempt Employees	0.00	0.00	0.00	0.00
030-0320-48000-00	Pension Contributions	43,290.39	48,322.43	40,920.00	30,325.00
030-0320-48200-00	Social Security Contributions	30,794.89	37,276.96	39,935.00	41,845.00
	Personnel Services	596,240.51	694,790.60	719,730.00	735,675.00
	Contractual Services				
030-0320-51000-00	Professional Services	1,068.89	5.42	1,500.00	1,700.00
030-0320-51500-00	Printing & Advertising	10,154.00	4,939.71	5,000.00	5,000.00
030-0320-52000-00	Electricity	3,250.34	3,266.43	3,670.00	3,660.00
030-0320-52200-00	Storm Sewer	0.00	0.00	0.00	0.00
030-0320-52300-00	Heat	1,792.09	2,430.47	2,550.00	4,220.00
030-0320-52400-00	Water	0.00	0.00	0.00	0.00
030-0320-52500-00	Sewer	283.73	323.43	310.00	475.00
030-0320-53000-00	Postage	221.40	541.50	320.00	320.00
030-0320-54000-00	Telecommunications	1,109.50	1,371.81	1,285.00	5,605.00
030-0320-54500-00	Training and Travel	835.96	1,450.77	2,500.00	2,500.00
030-0320-55000-00	Dues & Subscriptions	1,069.00	1,525.00	2,500.00	2,500.00
030-0320-55500-00	Maintenance of Equipment	3,218.88	8,036.36	7,995.00	7,995.00
030-0320-55700-00	Maint of Building & Improvemnt	1,922.86	2,470.56	4,500.00	4,625.00
030-0320-55800-00	Maint of Computer Equipment	103.44	548.09	2,215.00	2,415.00
030-0320-56593-00	Boiler & Machinery Premium	0.00	0.00	0.00	0.00
030-0320-56596-00	Auto Liability	2,520.00	3,390.00	2,400.00	3,180.00
030-0320-56597-00	Prop Prem-Risk Mgt Contrib	38,957.20	62,985.00	30,020.00	34,055.00
030-0320-57500-00	Laundry & Cleaning Services	0.00	488.39	480.00	480.00
030-0320-59300-00	Medical & Safety Supplies	0.00	128.38	500.00	1,000.00
030-0320-59590-00	Administrative Fee	2,880.00	3,807.48	4,800.00	4,860.00
	Contractual Services	69,387.29	97,708.80	72,545.00	84,590.00

Commodities

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
030-0320-61000-00	Office Supplies	2,628.71	1,376.66	2,500.00	2,500.00
030-0320-61500-00	Minor Office Machinery & Equip	0.00	411.04	1,000.00	1,000.00
030-0320-61700-00	Minor Computer Equip & Supp	0.00	3,418.50	10,000.00	12,000.00
030-0320-61800-00	Minor Furniture	0.00	401.09	0.00	1,500.00
030-0320-62500-00	Motor Vehicle Supplies	21,880.75	16,077.95	25,000.00	25,000.00
030-0320-62510-00	Gasoline	18,927.85	55,928.46	42,990.00	87,600.00
030-0320-65000-00	Cleaning & Household Supplies	1,005.25	1,317.29	1,000.00	1,200.00
030-0320-66000-00	Materials to Mntn BldgsImprov	719.16	142.99	750.00	750.00
030-0320-66500-00	Minor Tools & Apparatus	803.76	192.39	1,000.00	1,000.00
030-0320-67500-00	Safety Clothing & Supplies	857.36	127.93	750.00	750.00
030-0320-68000-00	Food	0.00	0.00	0.00	50.00
	Commodities	46,822.84	79,394.30	84,990.00	133,350.00
	Other Charges				
030-0320-85032-00	Transfer to Public Trans Proj	0.00	5,252.12	0.00	0.00
030-0320-85057-00	Computer Replacement Contrbtn	0.00	0.00	0.00	0.00
030-0320-88300-00	Lease Payments	218.76	218.76	110.00	110.00
	Other Charges	218.76	5,470.88	110.00	110.00
0320	Handivan	712,669.40	877,364.58	877,375.00	953,725.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
0370	Bus Subsidy				
	Personnel Services				
030-0370-41000-00	Regular Employees	228,506.12	460,598.60	541,740.00	563,880.00
030-0370-42000-00	Temporary Employees	28,621.00	73,616.00	123,500.00	131,000.00
030-0370-43000-00	Overtime Pay	16,506.73	24,891.79	8,000.00	20,000.00
030-0370-47100-00	Life Insurance - Permanent	0.00	0.00	0.00	0.00
030-0370-47500-00	Term Life Insurance	241.99	645.16	735.00	650.00
030-0370-47600-00	Workers Compensation Premium	5,632.50	10,860.00	11,700.00	15,480.00
030-0370-47700-00	Health Insurance Premium	69,244.31	116,522.81	135,100.00	144,740.00
030-0370-47750-00	Retiree Health Insurance	0.00	0.00	0.00	0.00
030-0370-47755-00	OPEB Contributions	0.00	0.00	690.00	735.00
030-0370-47760-00	Retiree Health Savings	0.00	8,820.23	11,030.00	11,080.00
030-0370-47770-00	Health Savings Account	4,500.00	4,875.00	6,000.00	5,250.00
030-0370-47775-00	Vision Plan-Exempt Employees	0.00	0.00	0.00	0.00
030-0370-48000-00	Pension Contributions	34,636.93	61,920.09	55,965.00	45,710.00
030-0370-48200-00	Social Security Contributions	20,313.70	41,636.74	51,500.00	54,540.00
	Personnel Services	408,203.28	804,386.42	945,960.00	993,065.00
	Contractual Services				
030-0370-51000-00	Professional Services	15,822.16	8,874.36	15,050.00	15,050.00
030-0370-51500-00	Printing & Advertising	234.04	9,095.97	11,000.00	11,000.00
030-0370-52000-00	Electricity	7,584.11	7,621.66	8,565.00	8,530.00
030-0370-52200-00	Storm Sewer	0.00	0.00	0.00	0.00
030-0370-52300-00	Heat	4,181.84	5,671.34	5,955.00	9,850.00
030-0370-52400-00	Water	0.00	0.00	0.00	0.00
030-0370-52500-00	Sewer	662.06	754.75	725.00	1,110.00
030-0370-53000-00	Postage	248.18	807.46	855.00	575.00
030-0370-54000-00	Telecommunications	2,707.05	2,830.31	3,430.00	6,850.00
030-0370-54500-00	Training and Travel	337.23	836.78	3,500.00	25,000.00
030-0370-55000-00	Dues & Subscriptions	360.00	2,498.97	2,000.00	2,180.00
030-0370-55500-00	Maintenance of Equipment	22,106.84	41,297.14	55,495.00	55,495.00
030-0370-55700-00	Maint of Building & Improvemnt	5,431.71	8,921.10	8,600.00	9,125.00
030-0370-55800-00	Maint of Computer Equipment	2,072.54	4,983.19	3,330.00	3,480.00
030-0370-56593-00	Boiler & Machinery Premium	0.00	0.00	0.00	0.00
030-0370-56597-00	Prop Prem-Risk Mgt Contrib	116,650.28	144,800.00	175,540.00	200,940.00
030-0370-57500-00	Laundry & Cleaning Services	3,474.26	9,313.91	7,000.00	7,000.00
030-0370-59300-00	Medical & Safety Supplies	0.00	0.00	500.00	1,000.00
030-0370-59410-00	Contract Paymts Bus Subsidies	609,941.00	0.00	0.00	0.00
030-0370-59590-00	Administrative Fee	250.00	4,922.52	5,880.00	5,940.00
	Contractual Services	792,063.30	253,229.46	307,425.00	363,125.00
	Commodities				

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
030-0370-61000-00	Office Supplies	4,552.23	3,569.56	4,500.00	4,000.00
030-0370-61500-00	Minor Office Machinery & Equip	0.00	0.00	1,000.00	1,000.00
030-0370-61700-00	Minor Computer Equip & Supp	1,471.74	8,686.46	10,000.00	17,000.00
030-0370-61800-00	Minor Furniture	0.00	0.00	0.00	700.00
030-0370-62500-00	Motor Vehicle Supplies	53,412.33	102,263.58	65,000.00	100,000.00
030-0370-62510-00	Gasoline	37,875.89	67,204.67	68,475.00	85,835.00
030-0370-65000-00	Cleaning & Household Supplies	1,784.93	426.86	1,000.00	1,000.00
030-0370-65500-00	Materials to Maintain Equipmt	1,055.92	1,830.63	600.00	5,000.00
030-0370-66000-00	Materials to Mntn BldgsImprov	425.73	2,655.25	2,000.00	2,000.00
030-0370-66500-00	Minor Tools & Apparatus	4,103.45	8,259.87	5,000.00	5,000.00
030-0370-67500-00	Safety Clothing & Supplies	0.00	1,257.09	750.00	1,000.00
030-0370-68000-00	Food	0.00	43.83	0.00	50.00
	Commodities	104,682.22	196,197.80	158,325.00	222,585.00
	Other Charges				
030-0370-85032-00	Transfer to Public Trans Proj	0.00	5,116.93	0.00	0.00
030-0370-88300-00	Lease Payments	0.00	0.00	110.00	110.00
	Other Charges	0.00	5,116.93	110.00	110.00
0370	Bus Subsidy	1,304,948.80	1,258,930.61	1,411,820.00	1,578,885.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
032	Public Transportation Projects				
	Use of Money & Property				
032-0000-33010-00	Interest Income	566.83	9.93	0.00	0.00
032-0000-33825-00	Transit Service Contracts	0.00	23,717.00	0.00	0.00
	Use of Money & Property	566.83	23,726.93	0.00	0.00
	Intergovernmental Revenue				
032-0000-35100-0	Fed Operate Assist Grants	0.00	0.00	0.00	0.00
032-0000-35110-00	Federal Capital Grants	28,567.56	630.00	800,000.00	0.00
032-0000-35310-00	State Capital Grants	7,880.00	4,689.88	0.00	0.00
032-0000-35320-00	Pub Transp Fed Oper Assistance	0.00	0.00	0.00	0.00
032-0000-35321-00	Pub Transp State Oper Assist	0.00	0.00	0.00	0.00
	Intergovernmental Revenue	36,447.56	5,319.88	800,000.00	0.00
	Other Revenue				
032-0000-37050-00	Sale of Property	0.00	8,450.00	0.00	0.00
032-0000-37900-00	Misc Other Revenue	0.00	0.00	0.00	0.00
	Other Revenue	0.00	8,450.00	0.00	0.00
	Transfer From Other Funds				
032-0000-38001-00	General Fund Transfer From	0.00	0.00	0.00	0.00
032-0000-38030-00	Transfer From Handivan	0.00	10,369.05	0.00	0.00
	Transfer From Other Funds	0.00	10,369.05	0.00	0.00
	Reimbursement from Others				
032-0000-38560-00	Contribution from Others	0.00	0.00	0.00	0.00
	Reimbursement from Others	0.00	0.00	0.00	0.00
	Revenue	37,014.39	47,865.86	800,000.00	0.00
	Contractual Services				
032-0000-51000-00	Professional Services	0.00	0.00	0.00	0.00
032-0000-55500-00	Maintenance of Equipment	0.00	440.00	0.00	0.00
032-0000-55800-00	Maint of Computer Equipment	1,440.00	1,440.00	0.00	0.00
	Contractual Services	1,440.00	1,880.00	0.00	0.00
	Commodities				
032-0000-61000-00	Office Supplies	0.00	0.00	0.00	0.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
032-0000-61500-00	Minor Office Machinery & Equip	0.00	0.00	0.00	0.00
032-0000-61700-00	Minor Computer Equip & Supp	0.00	0.00	0.00	0.00
032-0000-61800-00	Minor Furniture	0.00	0.00	0.00	0.00
032-0000-61900-00	Minor Buildings and Structures	0.00	0.00	0.00	0.00
032-0000-66000-00	Materials to Mntn BldgsImprov	28,567.56	0.00	0.00	0.00
032-0000-66500-00	Minor Tools & Apparatus	0.00	10,725.88	0.00	0.00
	Commodities	28,567.56	10,725.88	0.00	0.00
	Capital Outlay				
032-0000-71000-00	Machinery & Equipment	0.00	0.00	800,000.00	0.00
032-0000-75000-00	Buildings	0.00	0.00	0.00	0.00
032-0000-76000-00	Improvemnt Other Than Building	0.00	0.00	0.00	0.00
	Capital Outlay	0.00	0.00	800,000.00	0.00
	Other Charges				
032-0000-85001-00	Transfer to General Fund	0.00	6,632.51	0.00	0.00
032-0000-85013-00	Transfer to Grant Fund	0.00	124,774.42	0.00	0.00
	Other Charges	0.00	131,406.93	0.00	0.00
	Expense	30,007.56	144,012.81	800,000.00	0.00
032	Public Transportation Projects	7,006.83	-96,146.95	0.00	0.00

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General Ledger Funds Summary



Debt Service Funds	Fund Number	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
2011A TIF Regency Bonds	041				
Revenue	041	0.00	0.00	0.00	0.00
Expense	041	0.00	0.00	0.00	0.00
2011A TIF Regency Bonds	041	0.00	0.00	0.00	0.00
2011B Capital Projects Bonds	042				
Revenue	042	0.00	0.00	0.00	0.00
Expense	042	0.00	0.00	0.00	0.00
2011B Capital Projects Bonds	042	0.00	0.00	0.00	0.00
2016 GO Bond Debt Service	043				
Revenue	043	638,656.00	639,606.00	640,365.00	643,265.00
Expense	043	638,656.00	639,606.00	640,365.00	643,265.00
2016 GO Bond Debt Service	043	0.00	0.00	0.00	0.00
GO Bond Principal Int Obsolete	044				
Revenue	044	0.00	0.00	0.00	0.00
Expense	044	0.00	0.00	0.00	0.00
GO Bond Principal Int Obsolete	044	0.00	0.00	0.00	0.00
Busniess Park Bond Obsolete	045				
Revenue	045	0.00	0.00	0.00	0.00
Expense	045	0.00	0.00	0.00	0.00
Busniess Park Bond Obsolete	045	0.00	0.00	0.00	0.00
2011C Business Park Bonds	046				
Revenue	046	315,223.07	315,753.00	322,990.00	325,160.00
Expense	046	315,468.00	314,603.00	322,990.00	325,160.00
2011C Business Park Bonds	046	-244.93	1,150.00	0.00	0.00
Business Dstrct 2013A GO Bonds	047				
Revenue	047	67,979.99	112,005.80	114,580.00	116,980.00
Expense	047	197,329.77	22,316.51	114,580.00	116,980.00
Business Dstrct 2013A GO Bonds	047	-129,349.78	89,689.29	0.00	0.00
Revenue Total		1,021,859.06	1,067,364.80	1,077,935.00	1,085,405.00
Expense Total		1,151,453.77	976,525.51	1,077,935.00	1,085,405.00

General Ledger

Summary by Source



Revenue	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Debt Service Funds				
Taxes	0.00	0.00	0.00	0.00
Use of Money & Property	92,402.33	88,345.38	101,230.00	86,945.00
Other Revenue	11,725.39	57,890.68	0.00	0.00
Transfer From Other Funds	917,731.34	921,128.74	976,705.00	998,460.00
Debt Service Funds	1,021,859.06	1,067,364.80	1,077,935.00	1,085,405.00

General Ledger
Detail by Source



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
30010	Debt Service Funds				
	Taxes				
30010	Property Taxes	0.00	0.00	0.00	0.00
30010	Taxes	0.00	0.00	0.00	0.00
33010	Use of Money & Property				
33010	Interest on Investments	4,936.83	119.88	100.00	70.00
33100	Rental of Property	87,465.50	88,225.50	101,130.00	86,875.00
33100	Use of Money & Property	92,402.33	88,345.38	101,230.00	86,945.00
37050	Other Revenue				
37050	Sale of Property	0.00	0.00	0.00	0.00
37900	Miscellaneous Other Revenue	11,725.39	57,890.68	0.00	0.00
37900	Other Revenue	11,725.39	57,890.68	0.00	0.00
38024	Transfer From Other Funds				
38024	Economic Dev Transfer From	250,675.45	240,896.35	306,330.00	315,185.00
38041	Transfer from TIF Regency	0.00	0.00	0.00	0.00
38042	Transfer from TIF	0.00	0.00	0.00	0.00
38043	TIF Regency Transfer From	0.00	0.00	0.00	0.00
38044	GO Bond P&I Transfer From	0.00	0.00	0.00	0.00
38045	Transfer from BusinessPk Bond	0.00	0.00	0.00	0.00
38046	Transfer from 2011C BP Bond	0.00	0.00	0.00	0.00
38048	Transfer from Use Tax CP	0.00	0.00	0.00	0.00
38052	Trans from Business Cap Imprve	0.00	0.00	0.00	0.00
38054	Transfer from Planning	0.00	0.00	0.00	0.00
38059	Transfer From Util Tax Cap Imp	638,599.63	639,606.00	640,365.00	643,265.00
38060	Bus GO Bond 2013A Trsfr from	28,456.26	40,626.39	30,010.00	40,010.00
38060	Transfer From Other Funds	917,731.34	921,128.74	976,705.00	998,460.00
	Debt Service Funds	1,021,859.06	1,067,364.80	1,077,935.00	1,085,405.00

General Ledger Summary by Source



<u>Expense</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Adopted</u>
Debt Service Funds				
Contractual Services	40,218.55	-85,094.49	2,450.00	3,000.00
Other Charges	1,111,235.22	1,061,620.00	1,075,485.00	1,082,405.00
Debt Service Funds	1,151,453.77	976,525.51	1,077,935.00	1,085,405.00

General Ledger
Detail by Source



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
51000	Debt Service Funds				
	Contractual Services				
51000	Professional Services	2,094.50	4,594.50	2,450.00	3,000.00
55400	Private Property Maintenance	0.00	0.00	0.00	0.00
89500	Bad Debt Expense	38,124.05	-89,688.99	0.00	0.00
89500	Contractual Services	40,218.55	-85,094.49	2,450.00	3,000.00
85024	Other Charges				
85024	Transfer to Econ Development	0.00	0.00	0.00	0.00
85026	UDAG Transfer To	0.00	0.00	0.00	0.00
85042	TRSFR to Series 2011B Cap Proj	0.00	0.00	0.00	0.00
85043	TIF Regency Transfer To	0.00	0.00	0.00	0.00
85044	GO Bond Transfer To	0.00	0.00	0.00	0.00
85045	Business Park Bond Transfer To	0.00	0.00	0.00	0.00
85046	Trsfr to Series 2011C Bus Park	0.00	0.00	0.00	0.00
85500	Refunds & Reimbursements	50,400.22	0.00	0.00	0.00
87300	Interest on Bonds	350,835.00	326,620.00	300,485.00	272,405.00
88100	Bond Principal Payments	710,000.00	735,000.00	775,000.00	810,000.00
88100	Other Charges	1,111,235.22	1,061,620.00	1,075,485.00	1,082,405.00
	Debt Service Funds	1,151,453.77	976,525.51	1,077,935.00	1,085,405.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
043	2016 GO Bond Debt Service				
	Taxes				
043-0000-30010-00	Property Tax	0.00	0.00	0.00	0.00
	Taxes	0.00	0.00	0.00	0.00
	Use of Money & Property				
043-0000-33010-00	Interest on Investments	56.37	0.00	0.00	0.00
	Use of Money & Property	56.37	0.00	0.00	0.00
	Transfer From Other Funds				
043-0000-38024-00	Economic Dev Transfer From	0.00	0.00	0.00	0.00
043-0000-38042-00	TIF Transfer From	0.00	0.00	0.00	0.00
043-0000-38046-00	2011C BP Bond Transfer From	0.00	0.00	0.00	0.00
043-0000-38059-00	Util Tax Cap Proj Tnsfer From	638,599.63	639,606.00	640,365.00	643,265.00
	Transfer From Other Funds	638,599.63	639,606.00	640,365.00	643,265.00
	Revenue	638,656.00	639,606.00	640,365.00	643,265.00
	Contractual Services				
043-0000-51000-00	Professional Services	493.50	2,993.50	600.00	800.00
	Contractual Services	493.50	2,993.50	600.00	800.00
	Other Charges				
043-0000-85042-00	2011B Cap Projects Transfer To	0.00	0.00	0.00	0.00
043-0000-87300-00	Interest on Bonds	253,162.50	241,612.50	229,765.00	217,465.00
043-0000-88100-00	Bond Principal Payments	385,000.00	395,000.00	410,000.00	425,000.00
	Other Charges	638,162.50	636,612.50	639,765.00	642,465.00
	Expense	638,656.00	639,606.00	640,365.00	643,265.00
043	2016 GO Bond Debt Service	0.00	0.00	0.00	0.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
046	2011C Business Park Bonds				
	Taxes				
046-0000-30010-00	Property Tax	0.00	0.00	0.00	0.00
	Taxes	0.00	0.00	0.00	0.00
	Use of Money & Property				
046-0000-33010-00	Interest Income on Investments	140.46	69.29	100.00	70.00
046-0000-33100-00	Rental of Property	87,465.50	88,225.50	101,130.00	86,875.00
	Use of Money & Property	87,605.96	88,294.79	101,230.00	86,945.00
	Other Revenue				
046-0000-37050-00	Sale of Property	0.00	0.00	0.00	0.00
	Other Revenue	0.00	0.00	0.00	0.00
	Transfer From Other Funds				
046-0000-38024-00	Economic Dev Transfer From	227,617.11	227,458.21	221,760.00	238,215.00
046-0000-38041-00	TIF Regency Transfer From	0.00	0.00	0.00	0.00
046-0000-38045-00	Business Pk Bond Transfer From	0.00	0.00	0.00	0.00
046-0000-38052-00	2011C Cap Imprv Transfer From	0.00	0.00	0.00	0.00
	Transfer From Other Funds	227,617.11	227,458.21	221,760.00	238,215.00
	Revenue	315,223.07	315,753.00	322,990.00	325,160.00
	Contractual Services				
046-0000-51000-00	Professional Services	675.50	675.50	750.00	900.00
046-0000-55400-00	Private Property Maintenance	0.00	0.00	0.00	0.00
	Contractual Services	675.50	675.50	750.00	900.00
	Other Charges				
046-0000-85043-00	Transfer to TIF Regency	0.00	0.00	0.00	0.00
046-0000-85045-00	Transfer to Business Park Bond	0.00	0.00	0.00	0.00
046-0000-87300-00	Interest on Bonds	49,792.50	38,927.50	27,240.00	14,260.00
046-0000-88100-00	Bond Principal Payments	265,000.00	275,000.00	295,000.00	310,000.00
	Other Charges	314,792.50	313,927.50	322,240.00	324,260.00
	Expense	315,468.00	314,603.00	322,990.00	325,160.00
046	2011C Business Park Bonds	-244.93	1,150.00	0.00	0.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
047	Business Dstrct 2013A GO Bonds Use of Money & Property				
047-0000-33010-00	Interest on Investments	4,740.00	50.59	0.00	0.00
	Use of Money & Property	4,740.00	50.59	0.00	0.00
	Other Revenue				
047-0000-37900-00	Misc Other Revenue	11,725.39	57,890.68	0.00	0.00
	Other Revenue	11,725.39	57,890.68	0.00	0.00
	Transfer From Other Funds				
047-0000-38024-00	Economic Dev Transfer From	23,058.34	13,438.14	84,570.00	76,970.00
047-0000-38060-00	Bus GO Bond 2013A Trsfr from	28,456.26	40,626.39	30,010.00	40,010.00
	Transfer From Other Funds	51,514.60	54,064.53	114,580.00	116,980.00
	Revenue	67,979.99	112,005.80	114,580.00	116,980.00
	Contractual Services				
047-0000-51000-00	Professional Services	925.50	925.50	1,100.00	1,300.00
047-0000-89500-00	Bad Debt Expense	38,124.05	-89,688.99	0.00	0.00
	Contractual Services	39,049.55	-88,763.49	1,100.00	1,300.00
	Other Charges				
047-0000-85500-00	Refunds & Reimbursements	50,400.22	0.00	0.00	0.00
047-0000-87300-00	Interest on Bonds	47,880.00	46,080.00	43,480.00	40,680.00
047-0000-88100-00	Bond Principal Payments	60,000.00	65,000.00	70,000.00	75,000.00
	Other Charges	158,280.22	111,080.00	113,480.00	115,680.00
	Expense	197,329.77	22,316.51	114,580.00	116,980.00
047	Business Dstrct 2013A GO Bonds	-129,349.78	89,689.29	0.00	0.00

General Ledger Funds Summary



Capital Project Funds	Fund Number	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
TIF 3 Regency Cap Proj	048				
Revenue	048	75,668.92	74,974.16	75,840.00	74,480.00
Expense	048	13,153.20	0.00	75,000.00	75,485.00
TIF 3 Regency Cap Proj	048	62,515.72	74,974.16	840.00	-1,005.00
TIF IV	049				
Revenue	049	534,374.39	897,802.29	731,140.00	343,140.00
Expense	049	878,551.46	500,967.22	1,075,940.00	934,885.00
TIF IV	049	-344,177.07	396,835.07	-344,800.00	-591,745.00
TIF V	050				
Revenue	050	7,042.34	8,159.74	8,340.00	8,480.00
Expense	050	1,000.00	1,000.00	0.00	0.00
TIF V	050	6,042.34	7,159.74	8,340.00	8,480.00
Players Fields Capital Imp	051				
Revenue	051	4,433.09	4,898.73	6,000.00	4,600.00
Expense	051	0.00	0.00	6,000.00	4,600.00
Players Fields Capital Imp	051	4,433.09	4,898.73	0.00	0.00
2016 GO Capital Improvement	052				
Revenue	052	0.00	0.00	0.00	0.00
Expense	052	21,750.00	0.00	0.00	0.00
2016 GO Capital Improvement	052	-21,750.00	0.00	0.00	0.00
Building Repair & Maintenance	053				
Revenue	053	1,779,893.76	1,144.17	214,495.00	135,490.00
Expense	053	1,499,812.71	547,568.09	161,120.00	310,120.00
Building Repair & Maintenance	053	280,081.05	-546,423.92	53,375.00	-174,630.00
Planning Fund	054				
Revenue	054	250,000.00	1,805,853.07	50,000.00	50,000.00
Expense	054	62.21	195,000.00	50,000.00	1,325,000.00
Planning Fund	054	249,937.79	1,610,853.07	0.00	-1,275,000.00
TIF Downtown	055				
Revenue	055	218,806.07	217,600.19	0.00	0.00
Expense	055	155,605.66	548,319.20	360.00	0.00
TIF Downtown	055	63,200.41	-330,719.01	-360.00	0.00
TIF East Main	056				
Revenue	056	497,470.44	407,340.55	416,445.00	0.00
Expense	056	361,022.00	385,999.11	274,420.00	0.00
TIF East Main	056	136,448.44	21,341.44	142,025.00	0.00

Capital Project Funds	Fund Number	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Computer Replacement	057				
Revenue	057	299,097.31	527,217.71	513,805.00	102,700.00
Expense	057	348,980.62	609,833.15	226,500.00	415,400.00
Computer Replacement	057	-49,883.31	-82,615.44	287,305.00	-312,700.00
Vehicle Replacement	058				
Revenue	058	1,078,460.53	674,006.00	1,233,280.00	1,543,525.00
Expense	058	694,186.62	235,073.93	320,465.00	716,850.00
Vehicle Replacement	058	384,273.91	438,932.07	912,815.00	826,675.00
Utility Tax Capital Projects	059				
Revenue	059	1,456,272.97	1,587,650.88	1,482,700.00	1,506,150.00
Expense	059	2,979,000.06	1,462,351.79	1,195,070.00	2,175,935.00
Utility Tax Capital Projects	059	-1,522,727.09	125,299.09	287,630.00	-669,785.00
Seminary St Business District	060				
Revenue	060	29,202.57	42,574.80	30,010.00	40,010.00
Expense	060	28,456.26	40,626.39	30,010.00	40,010.00
Seminary St Business District	060	746.31	1,948.41	0.00	0.00
Revenue Total		6,230,722.39	6,249,222.29	4,762,055.00	3,808,575.00
Expense Total		6,981,580.80	4,526,738.88	3,414,885.00	5,998,285.00

General Ledger

Summary by Source



Revenue	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Capital Project Funds				
Taxes	2,597,406.67	2,687,605.61	2,372,100.00	1,965,990.00
Use of Money & Property	100,893.55	22,966.35	30,795.00	128,425.00
Intergovernmental Revenue	0.00	410,444.34	0.00	0.00
Charges for Current Services	0.00	0.00	100,000.00	0.00
Other Revenue	115,715.17	45,890.97	0.00	0.00
Transfer From Other Funds	3,416,707.00	3,082,315.02	2,259,160.00	1,714,160.00
Reimbursement from Others	0.00	0.00	0.00	0.00
Other Financing Source	0.00	0.00	0.00	0.00
Capital Project Funds	6,230,722.39	6,249,222.29	4,762,055.00	3,808,575.00

General Ledger
Detail by Source



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
30010	Capital Project Funds				
	Taxes				
30010	Property Taxes	1,134,988.38	1,059,271.90	861,400.00	421,840.00
30055	Business District Tax	29,153.41	42,572.03	30,000.00	40,000.00
30080	Electric Use Tax	892,296.16	902,724.32	911,200.00	917,900.00
30085	Natural Gas Use Tax	540,968.72	683,037.36	569,500.00	586,250.00
30085	Taxes	2,597,406.67	2,687,605.61	2,372,100.00	1,965,990.00
33010	Use of Money & Property				
33010	Interest on Investments	102,631.99	15,376.00	19,875.00	119,855.00
33011	Realized Gain on Investment	0.00	0.00	0.00	0.00
33012	Unrealized Gain on Investment	-9,939.78	-3,125.00	0.00	0.00
33020	Interest on loans	3,840.98	5,856.92	4,920.00	3,970.00
33100	Rental of Property	0.00	0.00	0.00	0.00
33388	Players Fees	4,360.36	4,858.43	6,000.00	4,600.00
33388	Use of Money & Property	100,893.55	22,966.35	30,795.00	128,425.00
35310	Intergovernmental Revenue				
35310	State Capital Grants	0.00	44,589.03	0.00	0.00
35325	State Reimbursements	0.00	0.00	0.00	0.00
35600	County Reimbursements	0.00	365,855.31	0.00	0.00
35900	Misc Intergovernmental Revenue	0.00	0.00	0.00	0.00
35900	Intergovernmental Revenue	0.00	410,444.34	0.00	0.00
36125	Charges for Current Services				
36125	Demolitions	0.00	0.00	100,000.00	0.00
36125	Charges for Current Services	0.00	0.00	100,000.00	0.00
37050	Other Revenue				
37050	Sale of Property	12,000.00	39,500.00	0.00	0.00
37055	Proceeds from Bonds	0.00	0.00	0.00	0.00
37100	Private Contributions	11,200.00	0.00	0.00	0.00
37900	Miscellaneous Other Revenue	92,515.17	6,390.97	0.00	0.00
37900	Other Revenue	115,715.17	45,890.97	0.00	0.00
38001	Transfer From Other Funds				
38001	General Transf From	1,244,020.00	2,371,313.07	1,335,440.00	871,220.00
38012	Election Fund Transfer From	0.00	0.00	0.00	0.00
38013	Grants Transfer From	0.00	0.00	0.00	0.00
38016	Transfer from Spec Enforcement	0.00	0.00	0.00	0.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
38018	Transfer from Storm Water Util	91,380.00	0.00	116,100.00	140,280.00
38019	Park & Rec Transfer From	416,160.00	149,360.00	497,520.00	395,460.00
38020	Airport Fund Transfer From	41,100.00	17,700.00	42,600.00	37,200.00
38024	Economic Dev Transfer From	0.00	0.00	0.00	270,000.00
38026	Transfer from UDAG	0.00	0.00	0.00	0.00
38030	Handivan Transfer From	0.00	0.00	0.00	0.00
38053	Transfer from Bldg Rep & Maint	0.00	0.00	0.00	0.00
38054	Transfer from Planning	0.00	0.00	0.00	0.00
38055	TIF Downtown Transfer From	0.00	332,182.84	0.00	0.00
38056	Transfer from TIF E Main	191,847.00	211,759.11	267,500.00	0.00
38058	Transfer from Vehicle Replace	0.00	0.00	0.00	0.00
38059	Transfer From Util Tax Cap Imp	1,432,200.00	0.00	0.00	0.00
38078	Risk Management Transfer From	0.00	0.00	0.00	0.00
38078	Transfer From Other Funds	3,416,707.00	3,082,315.02	2,259,160.00	1,714,160.00
38560	Reimbursement from Others				
38560	Contribution from Others	0.00	0.00	0.00	0.00
39100	Reimbursements	0.00	0.00	0.00	0.00
39100	Reimbursement from Others	0.00	0.00	0.00	0.00
39500	Other Financing Source				
39500	Notes Payable Proceeds	0.00	0.00	0.00	0.00
39505	Bond Premium	0.00	0.00	0.00	0.00
39505	Other Financing Source	0.00	0.00	0.00	0.00
	Capital Project Funds	6,230,722.39	6,249,222.29	4,762,055.00	3,808,575.00

General Ledger Summary by Source



Expense	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Capital Project Funds				
Personnel Services	0.00	0.00	0.00	0.00
Contractual Services	1,241,125.59	181,762.16	393,840.00	229,330.00
Commodities	478,335.95	333,757.35	314,300.00	331,750.00
Capital Outlay	2,455,624.37	1,844,430.88	736,485.00	2,735,470.00
Other Charges	2,806,232.78	2,166,788.49	1,970,260.00	2,701,735.00
Capital Project Funds	6,981,318.69	4,526,738.88	3,414,885.00	5,998,285.00

General Ledger
Detail by Source



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
43000	Capital Project Funds				
	Personnel Services				
43000	Overtime	0.00	0.00	0.00	0.00
47700	Health Insurance Premium	0.00	0.00	0.00	0.00
48000	Pension Contributions	0.00	0.00	0.00	0.00
48200	Social Security Contributions	0.00	0.00	0.00	0.00
48200	Personnel Services	0.00	0.00	0.00	0.00
51000	Contractual Services				
51000	Professional Services	57,632.80	18,784.70	16,940.00	7,170.00
53000	Postage	0.00	0.00	0.00	160.00
54500	Training and Travel	0.00	0.00	0.00	0.00
55400	Private Property Maintenance	0.00	0.00	0.00	0.00
55500	Maintenance of Equipment	111,049.00	0.00	0.00	0.00
55700	Mtce of Buildings & Improvemnt	1,055,745.95	149,789.46	376,900.00	222,000.00
55800	Maintenance Computer Equipment	16,697.84	13,188.00	0.00	0.00
58500	ReceptionsOffice Functions	0.00	0.00	0.00	0.00
58500	Contractual Services	1,241,125.59	181,762.16	393,840.00	229,330.00
61000	Commodities				
61000	Office Supplies	0.00	0.00	0.00	0.00
61700	Minor Computer EquipSupplies	331,816.14	111,985.67	110,000.00	257,300.00
61800	Minor Furniture	9,295.93	0.00	0.00	0.00
61900	Minor Buildings and Structures	0.00	11,812.00	0.00	0.00
63500	Botanical & Ag. Supplies	0.00	0.00	0.00	0.00
64000	Recreational Supplies	0.00	0.00	0.00	0.00
64500	Traffic Control Supplies	0.00	0.00	0.00	0.00
65500	Materials to Maintain Equipmt	28,484.00	0.00	0.00	0.00
66000	Materials Maintain Bldslmprov	26,936.72	75,059.74	76,000.00	1,800.00
66500	Minor Tools & Apparatus	81,803.16	134,899.94	128,300.00	72,650.00
66500	Commodities	478,335.95	333,757.35	314,300.00	331,750.00
71000	Capital Outlay				
71000	Machinery & Equipment	683,375.13	955,694.89	332,965.00	803,100.00
73000	Land	0.00	34,308.50	0.00	0.00
75000	Buildings	1,281,507.57	470,306.85	0.00	64,000.00
76000	Improvemt Other than Buildings	275,239.87	0.00	403,520.00	1,868,370.00
78000	Infrastructure	0.00	134,223.16	0.00	0.00
78010	Roads	215,501.80	128,602.00	0.00	0.00
78040	Bridges	0.00	0.00	0.00	0.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
78050	Storm Drainage	0.00	0.00	0.00	0.00
78070	Sidewalks	0.00	121,295.48	0.00	0.00
78070	Capital Outlay	2,455,624.37	1,844,430.88	736,485.00	2,735,470.00
83100	Other Charges				
83100	Contribution to Others	499,422.75	749,191.35	705,180.00	1,207,215.00
84500	Property Tax	6,042.48	0.00	600.00	0.00
85001	General Transfer To	62.21	0.00	0.00	0.00
85012	Transfer to Election	0.00	0.00	0.00	0.00
85013	Grant Fund Transfer To	0.00	0.00	139,300.00	726,000.00
85014	City Gas Tax Transfer To	0.00	0.00	0.00	0.00
85016	Transfer Special Enforcement	0.00	0.00	0.00	0.00
85019	Park & Rec Transfer to	0.00	0.00	0.00	0.00
85024	Transfer to Econ Development	0.00	178,780.50	75,000.00	75,325.00
85026	UDAG Transfer To	0.00	0.00	0.00	0.00
85041	TRFR to Series 2011A TIF Reg	0.00	0.00	0.00	0.00
85042	TRFSR to Series 2011B Cap Proj	0.00	0.00	0.00	0.00
85043	TIF Regency Transfer To	638,599.63	639,606.00	640,365.00	643,265.00
85044	GO Bond Transfer To	0.00	0.00	0.00	0.00
85047	Transfer to Bus GO Bond 2013A	28,456.26	40,626.39	30,010.00	40,010.00
85049	TIF IV Transfer To	191,847.00	543,941.95	267,500.00	0.00
85053	Bldg Rep Mtce Transfer To	1,432,200.00	0.00	0.00	0.00
85054	Planning Fund Transfer To	0.00	0.00	0.00	0.00
85058	Vehicle Replacemt Transfer To	0.00	0.00	0.00	0.00
85059	Util Tax Cap Imp Trsfr To	0.00	0.00	0.00	0.00
87500	Interest on Other Debt	9,602.45	14,642.30	12,305.00	9,920.00
88200	Other Principal Payments	0.00	0.00	0.00	0.00
89500	Bad Debt Expense	0.00	0.00	100,000.00	0.00
89500	Other Charges	2,806,232.78	2,166,788.49	1,970,260.00	2,701,735.00
	Capital Project Funds	6,981,318.69	4,526,738.88	3,414,885.00	5,998,285.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
048	TIF 3 Regency Cap Proj Taxes				
048-0000-30010-00	Property Tax	75,596.64	74,943.01	75,700.00	74,410.00
	Taxes	75,596.64	74,943.01	75,700.00	74,410.00
	Use of Money & Property				
048-0000-33010-00	Interest Income on Investments	72.28	31.15	140.00	70.00
	Use of Money & Property	72.28	31.15	140.00	70.00
	Revenue	75,668.92	74,974.16	75,840.00	74,480.00
	Contractual Services				
048-0000-51000-00	Professional Services	0.00	0.00	0.00	0.00
048-0000-53000-00	Postage	0.00	0.00	0.00	160.00
	Contractual Services	0.00	0.00	0.00	160.00
	Other Charges				
048-0000-83100-00	Contributions to Others	13,153.20	0.00	0.00	0.00
048-0000-85024-00	Transfer to Econ Development	0.00	0.00	75,000.00	75,325.00
048-0000-85026-00	Transfer to UDAG	0.00	0.00	0.00	0.00
048-0000-85041-00	Trsfr to Series 2011A TIF Reg	0.00	0.00	0.00	0.00
	Other Charges	13,153.20	0.00	75,000.00	75,325.00
	Expense	13,153.20	0.00	75,000.00	75,485.00
048	TIF 3 Regency Cap Proj	62,515.72	74,974.16	840.00	-1,005.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
049	TIF IV				
	Taxes				
049-0000-30010-00	Property Tax	338,167.21	352,603.29	361,900.00	339,140.00
	Taxes	338,167.21	352,603.29	361,900.00	339,140.00
	Use of Money & Property				
049-0000-33010-00	Interest Income on Investments	3,670.01	1,257.05	1,740.00	4,000.00
049-0000-33012-00	Unrealized Gain on Investment	0.00	0.00	0.00	0.00
049-0000-33100-00	Rental of Property	0.00	0.00	0.00	0.00
	Use of Money & Property	3,670.01	1,257.05	1,740.00	4,000.00
	Charges for Current Services				
049-0000-36125-00	Demolitions	0.00	0.00	100,000.00	0.00
	Charges for Current Services	0.00	0.00	100,000.00	0.00
	Other Revenue				
049-0000-37900-00	Misc Other Revenue	690.17	0.00	0.00	0.00
	Other Revenue	690.17	0.00	0.00	0.00
	Transfer From Other Funds				
049-0000-38026-00	UDAG Transfer From	0.00	0.00	0.00	0.00
049-0000-38053-00	Transfer from Bldg Rep & Maint	0.00	0.00	0.00	0.00
049-0000-38055-00	TIF Downtown Transfer From	0.00	332,182.84	0.00	0.00
049-0000-38056-00	TIF E Main Transfer From	191,847.00	211,759.11	267,500.00	0.00
	Transfer From Other Funds	191,847.00	543,941.95	267,500.00	0.00
	Reimbursement from Others				
049-0000-39100-00	Reimbursements	0.00	0.00	0.00	0.00
	Reimbursement from Others	0.00	0.00	0.00	0.00
	Revenue	534,374.39	897,802.29	731,140.00	343,140.00
	Contractual Services				
049-0000-51000-00	Professional Services	13,915.98	3,469.43	2,660.00	2,670.00
049-0000-53000-00	Postage	0.00	0.00	0.00	0.00
049-0000-55400-00	Private Property Maintenance	0.00	0.00	0.00	0.00
049-0000-55700-00	Maint of Building & Improvemnt	432,666.01	4,100.30	0.00	0.00
	Contractual Services	446,581.99	7,569.73	2,660.00	2,670.00
	Commodities				

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
049-0000-61000-00	Office Supplies	0.00	0.00	0.00	0.00
049-0000-66000-00	Materials to Mntn BldgsImprov	0.00	0.00	0.00	0.00
	Commodities	0.00	0.00	0.00	0.00
	Capital Outlay				
049-0000-73000-00	Land	0.00	0.00	0.00	0.00
049-0000-76000-00	Improvemnt Other Than Building	240,644.30	0.00	267,500.00	0.00
049-0000-78000-00	Infrastructure	0.00	72,800.66	0.00	0.00
049-0000-78010-00	Roads	24,103.80	0.00	0.00	0.00
049-0000-78070-00	Sidewalks	0.00	41,295.48	0.00	0.00
	Capital Outlay	264,748.10	114,096.14	267,500.00	0.00
	Other Charges				
049-0000-83100-00	Contributions to Others	165,937.07	379,301.35	705,180.00	932,215.00
049-0000-84500-00	Property Tax	1,284.30	0.00	600.00	0.00
049-0000-85014-00	Transfer to City Gas Tax	0.00	0.00	0.00	0.00
049-0000-89500-00	Bad Debt Expense	0.00	0.00	100,000.00	0.00
	Other Charges	167,221.37	379,301.35	805,780.00	932,215.00
	Expense	878,551.46	500,967.22	1,075,940.00	934,885.00
049	TIF IV	-344,177.07	396,835.07	-344,800.00	-591,745.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
050	TIF V				
	Taxes				
050-0000-30010-00	Property Tax	6,979.46	8,113.81	8,200.00	8,290.00
	Taxes	6,979.46	8,113.81	8,200.00	8,290.00
	Use of Money & Property				
050-0000-33010-00	Interest Income on Investments	62.88	45.93	140.00	190.00
	Use of Money & Property	62.88	45.93	140.00	190.00
	Revenue	7,042.34	8,159.74	8,340.00	8,480.00
	Other Charges				
050-0000-83100-00	Contributions to Others	1,000.00	1,000.00	0.00	0.00
	Other Charges	1,000.00	1,000.00	0.00	0.00
	Expense	1,000.00	1,000.00	0.00	0.00
050	TIF V	6,042.34	7,159.74	8,340.00	8,480.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
051	Players Fields Capital Imp				
	Use of Money & Property				
051-0000-33010-00	Interest Income on Investments	72.73	40.30	0.00	0.00
051-0000-33388-00	Players Fees	4,360.36	4,858.43	6,000.00	4,600.00
	Use of Money & Property	4,433.09	4,898.73	6,000.00	4,600.00
	Revenue	4,433.09	4,898.73	6,000.00	4,600.00
	Contractual Services				
051-0000-55700-00	Maint of Building & Improvemnt	0.00	0.00	0.00	0.00
	Contractual Services	0.00	0.00	0.00	0.00
	Commodities				
051-0000-66000-00	Materials to Mntn BldgsImprov	0.00	0.00	6,000.00	1,800.00
051-0000-66500-00	Minor Tools & Apparatus	0.00	0.00	0.00	2,800.00
	Commodities	0.00	0.00	6,000.00	4,600.00
	Expense	0.00	0.00	6,000.00	4,600.00
051	Players Fields Capital Imp	4,433.09	4,898.73	0.00	0.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
052	2016 GO Capital Improvement Use of Money & Property				
052-0000-33010-00	Interest Income on Investments	0.00	0.00	0.00	0.00
052-0000-33011-00	Realized Gain on Investment	0.00	0.00	0.00	0.00
052-0000-33012-00	Unrealized Gain on Investment	0.00	0.00	0.00	0.00
	Use of Money & Property	0.00	0.00	0.00	0.00
	Other Revenue				
052-0000-37055-00	Proceeds from Bonds	0.00	0.00	0.00	0.00
	Other Revenue	0.00	0.00	0.00	0.00
	Other Financing Source				
052-0000-39505-00	Bond Premium	0.00	0.00	0.00	0.00
	Other Financing Source	0.00	0.00	0.00	0.00
	Revenue	0.00	0.00	0.00	0.00
	Contractual Services				
052-0000-51000-00	Professional Services	0.00	0.00	0.00	0.00
052-0000-55700-00	Maint of Building & Improvemnt	21,750.00	0.00	0.00	0.00
	Contractual Services	21,750.00	0.00	0.00	0.00
	Commodities				
052-0000-66000-00	Materials to Mntn BldgsImprov	0.00	0.00	0.00	0.00
052-0000-66500-00	Minor Tools & Apparatus	0.00	0.00	0.00	0.00
	Commodities	0.00	0.00	0.00	0.00
	Capital Outlay				
052-0000-76000-00	Improvemnt Other Than Building	0.00	0.00	0.00	0.00
052-0000-78000-00	Infrastructure	0.00	0.00	0.00	0.00
052-0000-78010-00	Roads	0.00	0.00	0.00	0.00
052-0000-78040-00	Bridges	0.00	0.00	0.00	0.00
052-0000-78050-00	Storm Drainage	0.00	0.00	0.00	0.00
052-0000-78070-00	Sidewalks	0.00	0.00	0.00	0.00
	Capital Outlay	0.00	0.00	0.00	0.00
	Other Charges				
052-0000-83100-00	Contributions to Others	0.00	0.00	0.00	0.00
	Other Charges	0.00	0.00	0.00	0.00
	Expense	21,750.00	0.00	0.00	0.00
052	2016 GO Capital Improvement	-21,750.00	0.00	0.00	0.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
053	Building Repair & Maintenance				
	Use of Money & Property				
053-0000-33010-00	Interest Income on Investments	31,708.76	3,729.17	3,535.00	36,130.00
053-0000-33012-00	Unrealized Gain on Investment	0.00	-1,385.00	0.00	0.00
053-0000-33020-00	Interest on Loans	0.00	0.00	0.00	0.00
	Use of Money & Property	31,708.76	2,344.17	3,535.00	36,130.00
	Intergovernmental Revenue				
053-0000-35325-00	State Reimbursements	0.00	0.00	0.00	0.00
	Intergovernmental Revenue	0.00	0.00	0.00	0.00
	Other Revenue				
053-0000-37100-00	Private ContrisDonations	1,200.00	-1,200.00	0.00	0.00
053-0000-37900-00	Misc Other Revenue	91,825.00	0.00	0.00	0.00
	Other Revenue	93,025.00	-1,200.00	0.00	0.00
	Transfer From Other Funds				
053-0000-38001-00	General Fund Transfer From	19,200.00	0.00	4,200.00	19,740.00
053-0000-38019-00	Park & Rec Transfer From	203,760.00	0.00	195,240.00	79,620.00
053-0000-38020-00	Airport Fund Transfer From	0.00	0.00	11,520.00	0.00
053-0000-38058-00	Vehicle Replace Transfer From	0.00	0.00	0.00	0.00
053-0000-38059-00	Util Tax Cap Proj Trnsfer From	1,432,200.00	0.00	0.00	0.00
	Transfer From Other Funds	1,655,160.00	0.00	210,960.00	99,360.00
	Reimbursement from Others				
053-0000-39100-00	Reimbursements	0.00	0.00	0.00	0.00
	Reimbursement from Others	0.00	0.00	0.00	0.00
	Revenue	1,779,893.76	1,144.17	214,495.00	135,490.00
	Contractual Services				
053-0000-51000-00	Professional Services	820.29	737.67	2,000.00	1,000.00
053-0000-55500-00	Maintenance of Equipment	111,049.00	0.00	0.00	0.00
053-0000-55700-00	Maint of Building & Improvemnt	59,735.66	33,218.50	104,000.00	40,000.00
	Contractual Services	171,604.95	33,956.17	106,000.00	41,000.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
	Commodities				
053-0000-61800-00	Minor Furniture	0.00	0.00	0.00	0.00
053-0000-64500-00	Traffic Control Supplies	0.00	0.00	0.00	0.00
053-0000-66000-00	Materials to Mntn BldgsImprov	4,590.60	75,028.07	0.00	0.00
053-0000-66500-00	Minor Tools & Apparatus	53,339.25	0.00	0.00	0.00
	Commodities	57,929.85	75,028.07	0.00	0.00
	Capital Outlay				
053-0000-71000-00	Machinery & Equipment	40,990.00	0.00	0.00	0.00
053-0000-75000-00	Buildings	1,229,025.80	438,583.85	0.00	64,000.00
053-0000-76000-00	Improvemnt Other Than Building	0.00	0.00	55,120.00	205,120.00
	Capital Outlay	1,270,015.80	438,583.85	55,120.00	269,120.00
	Other Charges				
053-0000-83100-00	Contributions to Others	0.00	0.00	0.00	0.00
053-0000-84500-00	Property Tax	0.00	0.00	0.00	0.00
053-0000-85049-00	Transfer to TIF IV	0.00	0.00	0.00	0.00
053-0000-85054-00	Transfer to Planning Fund	0.00	0.00	0.00	0.00
053-0000-85059-00	Util Tax Cap Imp Trsfr To	0.00	0.00	0.00	0.00
053-0000-87500-00	Interest on Other Debt	0.00	0.00	0.00	0.00
	Other Charges	0.00	0.00	0.00	0.00
	Expense	1,499,550.60	547,568.09	161,120.00	310,120.00
053	Building Repair & Maintenance	280,343.16	-546,423.92	53,375.00	-174,630.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
054	Planning Fund				
	Taxes				
054-0000-30080-00	Electric Use Tax	0.00	0.00	0.00	0.00
054-0000-30085-00	Natural Gas Use Tax	0.00	0.00	0.00	0.00
	Taxes	0.00	0.00	0.00	0.00
	Use of Money & Property				
054-0000-33010-00	Interest Income on Investments	0.00	0.00	0.00	0.00
054-0000-33011-00	Realized Gain on Investment	0.00	0.00	0.00	0.00
054-0000-33012-00	Unrealized Gain on Investment	0.00	0.00	0.00	0.00
	Use of Money & Property	0.00	0.00	0.00	0.00
	Other Revenue				
054-0000-37100-00	Private Contributions	0.00	0.00	0.00	0.00
054-0000-37900-00	Misc Other Revenue	0.00	5,800.00	0.00	0.00
	Other Revenue	0.00	5,800.00	0.00	0.00
	Transfer From Other Funds				
054-0000-38001-00	General Fund Transfer From	250,000.00	1,800,053.07	50,000.00	50,000.00
054-0000-38019-00	Park & Rec Transfer From	0.00	0.00	0.00	0.00
054-0000-38024-00	Economic Dev Transfer From	0.00	0.00	0.00	0.00
054-0000-38053-00	Transfer from Bldg Rep & Maint	0.00	0.00	0.00	0.00
	Transfer From Other Funds	250,000.00	1,800,053.07	50,000.00	50,000.00
	Reimbursement from Others				
054-0000-39100-00	Reimbursements	0.00	0.00	0.00	0.00
	Reimbursement from Others	0.00	0.00	0.00	0.00
	Revenue	250,000.00	1,805,853.07	50,000.00	50,000.00
	Personnel Services				
054-0000-43000-00	Overtime Pay	0.00	0.00	0.00	0.00
054-0000-47700-00	Health Insurance Premium	0.00	0.00	0.00	0.00
054-0000-48000-00	Pension Contributions	0.00	0.00	0.00	0.00
054-0000-48200-00	Social Security Contributions	0.00	0.00	0.00	0.00
	Personnel Services	0.00	0.00	0.00	0.00
	Contractual Services				
054-0000-51000-00	Professional Services	0.00	0.00	0.00	0.00

<u>Acct #</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Adopted</u>
054-0000-54500-00	Continuing Professional Educatn	0.00	0.00	0.00	0.00
054-0000-55700-00	Maint of Building & Improvemnt	0.00	0.00	0.00	0.00
054-0000-58500-00	Receptions & Office Functions	0.00	0.00	0.00	0.00
	Contractual Services	0.00	0.00	0.00	0.00
	Commodities				
054-0000-61700-00	Minor Computer Equip & Supp	0.00	0.00	0.00	0.00
054-0000-61800-00	Minor Furniture	0.00	0.00	0.00	0.00
054-0000-63500-00	Botanical & Agriculture Suppl	0.00	0.00	0.00	0.00
054-0000-64000-00	Recreational Supplies	0.00	0.00	0.00	0.00
054-0000-66000-00	Materials to Mntn BldgsImprov	0.00	0.00	50,000.00	0.00
	Commodities	0.00	0.00	50,000.00	0.00
	Capital Outlay				
054-0000-71000-00	Machinery & Equipment	0.00	0.00	0.00	0.00
054-0000-75000-00	Buildings	0.00	0.00	0.00	0.00
054-0000-76000-00	Improvemnt Other Than Building	0.00	0.00	0.00	1,050,000.00
054-0000-78000-00	Infrastructure	0.00	0.00	0.00	0.00
054-0000-78070-00	Sidewalks	0.00	0.00	0.00	0.00
	Capital Outlay	0.00	0.00	0.00	1,050,000.00
	Other Charges				
054-0000-83100-00	Contributions to Others	0.00	195,000.00	0.00	275,000.00
054-0000-85001-00	Transfer to General Fund	62.21	0.00	0.00	0.00
054-0000-85014-00	Transfer to City Gas Tax	0.00	0.00	0.00	0.00
054-0000-85019-00	Transfer to Park & Rec	0.00	0.00	0.00	0.00
054-0000-85042-00	2011B Cap Projects	0.00	0.00	0.00	0.00
	Transfer To				
054-0000-85044-00	Transfer to GO Bond Fund	0.00	0.00	0.00	0.00
054-0000-85058-00	Vehicle Replacement Fund	0.00	0.00	0.00	0.00
054-0000-85059-00	Util Tax Cap Imp Trsfr To	0.00	0.00	0.00	0.00
054-0000-88200-00	Other Principal Payments	0.00	0.00	0.00	0.00
	Other Charges	62.21	195,000.00	0.00	275,000.00
	Expense	62.21	195,000.00	50,000.00	1,325,000.00
054	Planning Fund	249,937.79	1,610,853.07	0.00	-1,275,000.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
055	TIF Downtown Taxes				
055-0000-30010-00	Property Tax	218,364.60	216,696.08	0.00	0.00
	Taxes	218,364.60	216,696.08	0.00	0.00
	Use of Money & Property				
055-0000-33010-00	Interest Income on Investments	441.47	313.14	0.00	0.00
055-0000-33012-00	Unrealized Gain on Investment	0.00	0.00	0.00	0.00
	Use of Money & Property	441.47	313.14	0.00	0.00
	Other Revenue				
055-0000-37900-00	Misc Other Revenue	0.00	590.97	0.00	0.00
	Other Revenue	0.00	590.97	0.00	0.00
	Transfer From Other Funds				
055-0000-38024-00	Economic Dev Transfer From	0.00	0.00	0.00	0.00
	Transfer From Other Funds	0.00	0.00	0.00	0.00
	Reimbursement from Others				
055-0000-39100-00	Reimbursements	0.00	0.00	0.00	0.00
	Reimbursement from Others	0.00	0.00	0.00	0.00
	Revenue	218,806.07	217,600.19	0.00	0.00
	Contractual Services				
055-0000-51000-00	Professional Services	345.00	1,965.00	360.00	0.00
055-0000-55400-00	Private Property Maintenance	0.00	0.00	0.00	0.00
055-0000-55700-00	Maint of Building & Improvemnt	0.00	1,082.36	0.00	0.00
	Contractual Services	345.00	3,047.36	360.00	0.00
	Capital Outlay				
055-0000-73000-00	Land	0.00	34,308.50	0.00	0.00
055-0000-76000-00	Improvemnt Other Than Building	0.00	0.00	0.00	0.00
	Capital Outlay	0.00	34,308.50	0.00	0.00
	Other Charges				
055-0000-83100-00	Contributions to Others	150,502.48	0.00	0.00	0.00
055-0000-84500-00	Property Tax	4,758.18	0.00	0.00	0.00
055-0000-85014-00	Transfer to City Gas Tax	0.00	0.00	0.00	0.00
055-0000-85024-00	Transfer to Econ Development	0.00	178,780.50	0.00	0.00
055-0000-85049-00	Transfer to TIF IV	0.00	332,182.84	0.00	0.00
	Other Charges	155,260.66	510,963.34	0.00	0.00

<u>Acct #</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Adopted</u>
	Expense	155,605.66	548,319.20	360.00	0.00
055	TIF Downtown	63,200.41	-330,719.01	-360.00	0.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
056	TIF East Main				
	Taxes				
056-0000-30010-00	Property Tax	495,880.47	406,915.71	415,600.00	0.00
	Taxes	495,880.47	406,915.71	415,600.00	0.00
	Use of Money & Property				
056-0000-33010-00	Interest Income on Investments	1,589.97	424.84	845.00	0.00
056-0000-33012-00	Unrealized Gain on Investment	0.00	0.00	0.00	0.00
	Use of Money & Property	1,589.97	424.84	845.00	0.00
	Other Revenue				
056-0000-37900-00	Misc Other Revenue	0.00	0.00	0.00	0.00
	Other Revenue	0.00	0.00	0.00	0.00
	Revenue	497,470.44	407,340.55	416,445.00	0.00
	Contractual Services				
056-0000-51000-00	Professional Services	345.00	350.00	6,920.00	0.00
056-0000-55400-00	Private Property Maintenance	0.00	0.00	0.00	0.00
056-0000-55700-00	Maint of Building & Improvemnt	0.00	0.00	0.00	0.00
	Contractual Services	345.00	350.00	6,920.00	0.00
	Capital Outlay				
056-0000-71000-00	Machinery & Equipment	0.00	0.00	0.00	0.00
056-0000-73000-00	Land	0.00	0.00	0.00	0.00
056-0000-76000-00	Improvemnt Other Than Building	0.00	0.00	0.00	0.00
056-0000-78000-00	Infrastructure	0.00	0.00	0.00	0.00
	Capital Outlay	0.00	0.00	0.00	0.00
	Other Charges				
056-0000-83100-00	Contributions to Others	168,830.00	173,890.00	0.00	0.00
056-0000-84500-00	Property Tax	0.00	0.00	0.00	0.00
056-0000-85049-00	Transfer to TIF IV	191,847.00	211,759.11	267,500.00	0.00
	Other Charges	360,677.00	385,649.11	267,500.00	0.00
	Expense	361,022.00	385,999.11	274,420.00	0.00
056	TIF East Main	136,448.44	21,341.44	142,025.00	0.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
057	Computer Replacement Use of Money & Property				
057-0000-33010-00	Interest Income on Investments	15,735.21	1,344.91	3,685.00	20,315.00
057-0000-33011-00	Realized Gain on Investment	0.00	0.00	0.00	0.00
057-0000-33012-00	Unrealized Gain on Investment	-6,078.39	0.00	0.00	0.00
057-0000-33020-00	Interest on Loans	1,920.49	2,928.46	2,460.00	1,985.00
	Use of Money & Property	11,577.31	4,273.37	6,145.00	22,300.00
	Intergovernmental Revenue				
057-0000-35310-00	State Capital Grants	0.00	44,589.03	0.00	0.00
057-0000-35600-00	County Reimbursements	0.00	365,855.31	0.00	0.00
	Intergovernmental Revenue	0.00	410,444.34	0.00	0.00
	Other Revenue				
057-0000-37100-00	Private ContribsDonations	0.00	1,200.00	0.00	0.00
057-0000-37900-00	Misc Other Revenue	0.00	0.00	0.00	0.00
	Other Revenue	0.00	1,200.00	0.00	0.00
	Transfer From Other Funds				
057-0000-38001-00	General Fund Transfer From	270,840.00	108,900.00	480,180.00	70,500.00
057-0000-38012-00	Election Fund Transfer From	0.00	0.00	0.00	0.00
057-0000-38019-00	Park & Rec Transfer From	16,680.00	2,400.00	27,480.00	9,900.00
057-0000-38030-00	Handivan Transfer From	0.00	0.00	0.00	0.00
	Transfer From Other Funds	287,520.00	111,300.00	507,660.00	80,400.00
	Other Financing Source				
057-0000-39500-00	Notes Payable Proceeds	0.00	0.00	0.00	0.00
	Other Financing Source	0.00	0.00	0.00	0.00
	Revenue	299,097.31	527,217.71	513,805.00	102,700.00
	Contractual Services				
057-0000-51000-00	Professional Services	466.64	1,195.55	1,500.00	1,000.00
057-0000-54500-00	Training and Travel	0.00	0.00	0.00	0.00
057-0000-55700-00	Maint of Building & Improvemnt	0.00	0.00	0.00	0.00
057-0000-55800-00	Maint of Computer Equipment	16,697.84	13,188.00	0.00	0.00
	Contractual Services	17,164.48	14,383.55	1,500.00	1,000.00

<u>Acct #</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Adopted</u>
	Commodities				
057-0000-61700-00	Minor Computer Equip & Supp	331,816.14	103,235.67	110,000.00	257,300.00
057-0000-66500-00	Minor Tools & Apparatus	0.00	0.00	25,000.00	0.00
	Commodities	331,816.14	103,235.67	135,000.00	257,300.00
	Capital Outlay				
057-0000-71000-00	Machinery & Equipment	0.00	432,213.93	90,000.00	157,100.00
057-0000-78000-00	Infrastructure	0.00	60,000.00	0.00	0.00
	Capital Outlay	0.00	492,213.93	90,000.00	157,100.00
	Other Charges				
057-0000-85012-00	Transfer to Election	0.00	0.00	0.00	0.00
057-0000-85016-00	Transfer Special Enforcement	0.00	0.00	0.00	0.00
057-0000-88200-00	Other Principal Payments	0.00	0.00	0.00	0.00
	Other Charges	0.00	0.00	0.00	0.00
	Expense	348,980.62	609,833.15	226,500.00	415,400.00
057	Computer Replacement	-49,883.31	-82,615.44	287,305.00	-312,700.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
058	Vehicle Replacement				
	Use of Money & Property				
058-0000-33010-00	Interest Income on Investments	36,221.43	6,297.54	7,780.00	57,140.00
058-0000-33011-00	Realized Gain on Investment	0.00	0.00	0.00	0.00
058-0000-33012-00	Unrealized Gain on Investment	-3,861.39	-1,740.00	0.00	0.00
058-0000-33020-00	Interest on Loans	1,920.49	2,928.46	2,460.00	1,985.00
	Use of Money & Property	34,280.53	7,486.00	10,240.00	59,125.00
	Other Revenue				
058-0000-37050-00	Sale of Property	12,000.00	39,500.00	0.00	0.00
058-0000-37100-00	Private ContribDonations	0.00	0.00	0.00	0.00
	Other Revenue	12,000.00	39,500.00	0.00	0.00
	Transfer From Other Funds				
058-0000-38001-00	General Fund Transfer From	703,980.00	462,360.00	801,060.00	730,980.00
058-0000-38016-00	Special Enforcement Transfer	0.00	0.00	0.00	0.00
058-0000-38018-00	Storm Water Util Transfer From	91,380.00	0.00	116,100.00	140,280.00
058-0000-38019-00	Park & Rec Transfer From	195,720.00	146,960.00	274,800.00	305,940.00
058-0000-38020-00	Airport Fund Transfer From	41,100.00	17,700.00	31,080.00	37,200.00
058-0000-38024-00	Economic Dev Transfer From	0.00	0.00	0.00	270,000.00
058-0000-38054-00	Planning Transfer From	0.00	0.00	0.00	0.00
058-0000-38059-00	Util Tax Cap Proj Trnsfer From	0.00	0.00	0.00	0.00
058-0000-38078-00	Risk Management Transfer From	0.00	0.00	0.00	0.00
	Transfer From Other Funds	1,032,180.00	627,020.00	1,223,040.00	1,484,400.00
	Revenue	1,078,460.53	674,006.00	1,233,280.00	1,543,525.00
	Contractual Services				
058-0000-51000-00	Professional Services	1,090.75	267.87	2,500.00	1,000.00
	Contractual Services	1,090.75	267.87	2,500.00	1,000.00
	Commodities				
058-0000-65500-00	Materials to Maintain Equipmt.	28,484.00	0.00	0.00	0.00
058-0000-66500-00	Minor Tools & Apparatus	28,463.91	97,888.00	75,000.00	69,850.00
	Commodities	56,947.91	97,888.00	75,000.00	69,850.00
	Capital Outlay				

<u>Acct #</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Adopted</u>
058-0000-71000-00	Machinery & Equipment	636,147.96	136,918.06	242,965.00	646,000.00
	Capital Outlay	636,147.96	136,918.06	242,965.00	646,000.00
	Other Charges				
058-0000-85053-00	Building Repair & Maint Contrb	0.00	0.00	0.00	0.00
	Other Charges	0.00	0.00	0.00	0.00
	Expense	694,186.62	235,073.93	320,465.00	716,850.00
058	Vehicle Replacement	384,273.91	438,932.07	912,815.00	826,675.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
059	Utility Tax Capital Projects Taxes				
059-0000-30080-00	Electric Use Tax	892,296.16	902,724.32	911,200.00	917,900.00
059-0000-30085-00	Natural Gas Use Tax	540,968.72	683,037.36	569,500.00	586,250.00
	Taxes	1,433,264.88	1,585,761.68	1,480,700.00	1,504,150.00
	Use of Money & Property				
059-0000-33010-00	Interest Income on Investments	13,008.09	1,889.20	2,000.00	2,000.00
059-0000-33012-00	Unrealized Gain on Investment	0.00	0.00	0.00	0.00
	Use of Money & Property	13,008.09	1,889.20	2,000.00	2,000.00
	Intergovernmental Revenue				
059-0000-35900-00	Misc Intergovernmental Rev	0.00	0.00	0.00	0.00
	Intergovernmental Revenue	0.00	0.00	0.00	0.00
	Other Revenue				
059-0000-37055-00	Proceeds from Bonds	0.00	0.00	0.00	0.00
059-0000-37100-00	Private Contrib	10,000.00	0.00	0.00	0.00
059-0000-37900-00	Misc Other Revenue	0.00	0.00	0.00	0.00
	Other Revenue	10,000.00	0.00	0.00	0.00
	Transfer From Other Funds				
059-0000-38013-00	Grant Transfer From	0.00	0.00	0.00	0.00
059-0000-38053-00	Transfer from Bldg Rep & Maint	0.00	0.00	0.00	0.00
059-0000-38054-00	Planning Transfer From	0.00	0.00	0.00	0.00
	Transfer From Other Funds	0.00	0.00	0.00	0.00
	Reimbursement from Others				
059-0000-38560-00	Contribution from Others	0.00	0.00	0.00	0.00
	Reimbursement from Others	0.00	0.00	0.00	0.00
	Revenue	1,456,272.97	1,587,650.88	1,482,700.00	1,506,150.00
	Contractual Services				
059-0000-51000-00	Professional Services	40,649.14	10,799.18	1,000.00	1,500.00
059-0000-55700-00	Maint of Building & Improvemnt	541,594.28	111,388.30	272,900.00	182,000.00
059-0000-55800-00	Maint of Computer Equipment	0.00	0.00	0.00	0.00
	Contractual Services	582,243.42	122,187.48	273,900.00	183,500.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
	Commodities				
059-0000-61700-00	Minor Computer Equip & Supp	0.00	8,750.00	0.00	0.00
059-0000-61800-00	Minor Furniture	9,295.93	0.00	0.00	0.00
059-0000-61900-00	Minor Buildings & Structures	0.00	11,812.00	0.00	0.00
059-0000-66000-00	Materials to Mntn BldgsImprov	22,346.12	31.67	20,000.00	0.00
059-0000-66500-00	Minor Tools & Apparatus	0.00	37,011.94	28,300.00	0.00
	Commodities	31,642.05	57,605.61	48,300.00	0.00
	Capital Outlay				
059-0000-71000-00	Machinery & Equipment	6,237.17	386,562.90	0.00	0.00
059-0000-75000-00	Buildings	52,481.77	31,723.00	0.00	0.00
059-0000-76000-00	Improvemnt Other Than Building	34,595.57	0.00	80,900.00	613,250.00
059-0000-78000-00	Infrastructure	0.00	1,422.50	0.00	0.00
059-0000-78010-00	Roads	191,398.00	128,602.00	0.00	0.00
059-0000-78040-00	Bridges	0.00	0.00	0.00	0.00
059-0000-78070-00	Sidewalks	0.00	80,000.00	0.00	0.00
	Capital Outlay	284,712.51	628,310.40	80,900.00	613,250.00
	Other Charges				
059-0000-83100-00	Contributions to Others	0.00	0.00	0.00	0.00
059-0000-85013-00	Transfer to Grant Fund	0.00	0.00	139,300.00	726,000.00
059-0000-85042-00	2011 B Projects	0.00	0.00	0.00	0.00
059-0000-85043-00	Transfer to 16 GO Bond Debt	638,599.63	639,606.00	640,365.00	643,265.00
059-0000-85053-00	Building Repair & Maint Contrb	1,432,200.00	0.00	0.00	0.00
059-0000-85058-00	Vehicle Replacement Fund	0.00	0.00	0.00	0.00
059-0000-87500-00	Interest on Other Debt	9,602.45	14,642.30	12,305.00	9,920.00
	Other Charges	2,080,402.08	654,248.30	791,970.00	1,379,185.00
	Expense	2,979,000.06	1,462,351.79	1,195,070.00	2,175,935.00
059	Utility Tax Capital Projects	-1,522,727.09	125,299.09	287,630.00	-669,785.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
060	Seminary St Business District				
	Taxes				
060-0000-30055-00	Business District Tax	29,153.41	42,572.03	30,000.00	40,000.00
	Taxes	29,153.41	42,572.03	30,000.00	40,000.00
	Use of Money & Property				
060-0000-33010-00	Interest Income on Investments	49.16	2.77	10.00	10.00
	Use of Money & Property	49.16	2.77	10.00	10.00
	Other Revenue				
060-0000-37055-00	Proceeds from Bonds	0.00	0.00	0.00	0.00
	Other Revenue	0.00	0.00	0.00	0.00
	Other Financing Source				
060-0000-39505-00	Bond Premium	0.00	0.00	0.00	0.00
	Other Financing Source	0.00	0.00	0.00	0.00
	Revenue	29,202.57	42,574.80	30,010.00	40,010.00
	Contractual Services				
060-0000-51000-00	Professional Services	0.00	0.00	0.00	0.00
	Contractual Services	0.00	0.00	0.00	0.00
	Other Charges				
060-0000-83100-00	Contributions to Others	0.00	0.00	0.00	0.00
060-0000-85047-00	Transfer to Bus GO Bond 2013A	28,456.26	40,626.39	30,010.00	40,010.00
	Other Charges	28,456.26	40,626.39	30,010.00	40,010.00
	Expense	28,456.26	40,626.39	30,010.00	40,010.00
060	Seminary St Business District	746.31	1,948.41	0.00	0.00

General Ledger Funds Summary



Enterprise Funds	Fund Number	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Water Operations	061				
Revenue	061	7,333,954.55	6,805,862.20	6,829,600.00	7,123,600.00
Expense	061	6,465,201.36	5,358,342.56	6,519,190.00	6,571,250.00
Water Operations	061	868,753.19	1,447,519.64	310,410.00	552,350.00
Refuse	067				
Revenue	067	2,690,069.81	2,813,449.39	2,879,790.00	3,120,850.00
Expense	067	2,688,663.21	2,794,056.97	2,891,510.00	3,120,785.00
Refuse	067	1,406.60	19,392.42	-11,720.00	65.00
Revenue Total		10,024,024.36	9,619,311.59	9,709,390.00	10,244,450.00
Expense Total		9,153,864.57	8,152,399.53	9,410,700.00	9,692,035.00

General Ledger

Summary by Source



Revenue	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Enterprise Funds				
Use of Money & Property	6,675,606.36	6,533,601.11	6,665,600.00	6,932,600.00
Intergovernmental Revenue	776.11	0.00	0.00	0.00
Charges for Current Services	2,714,106.70	2,827,365.30	2,898,790.00	3,141,850.00
Other Revenue	633,535.19	258,345.18	145,000.00	170,000.00
Transfer From Other Funds	0.00	0.00	0.00	0.00
Reimbursement from Others	0.00	0.00	0.00	0.00
Enterprise Funds	10,024,024.36	9,619,311.59	9,709,390.00	10,244,450.00

General Ledger
Detail by Source



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
33010	Enterprise Funds Use of Money & Property				
33010	Interest on Investments	132,667.47	25,765.76	33,500.00	31,500.00
33011	Realized Gain on Investment	1,015.62	0.00	0.00	0.00
33012	Unrealized Gain on Investment	-5,018.62	-1,020.00	0.00	0.00
33220	Farm Income	0.00	0.00	0.00	0.00
33500	Sale of Water	3,765,473.04	3,699,428.35	3,704,000.00	3,902,000.00
33510	Water Facility Fees	2,523,141.18	2,532,634.98	2,609,000.00	2,684,000.00
33520	Penalties	159,998.61	216,688.37	165,000.00	166,000.00
33560	Turn On Fees	40,176.00	37,503.00	40,000.00	35,000.00
33561	Delinquent Fees	41,085.00	110.00	90,000.00	90,000.00
33570	Meter Resale 1' Greater	11,254.00	19,496.50	20,000.00	20,000.00
33865	Pop Commission	81.31	63.56	100.00	100.00
33900	Miscellaneous Revenue	5,732.75	2,930.59	4,000.00	4,000.00
33900	Use of Money & Property	6,675,606.36	6,533,601.11	6,665,600.00	6,932,600.00
35100	Intergovernmental Revenue				
35100	Fed Operat Assist Grants	776.11	0.00	0.00	0.00
35315	Federal Reimbursements	0.00	0.00	0.00	0.00
35315	Intergovernmental Revenue	776.11	0.00	0.00	0.00
36140	Charges for Current Services				
36140	Lab Fees	14,640.00	13,680.00	12,000.00	14,000.00
36150	Tap Fees	2,410.00	2,094.00	8,000.00	8,000.00
36160	Fire Service Connections	38,738.17	38,824.65	35,000.00	35,000.00
36200	Refuse Fees	2,643,967.53	2,761,681.65	2,831,790.00	3,073,350.00
36205	Special Refuse Pick Up	2,775.00	2,298.00	2,500.00	3,000.00
36870	PenaltiesAccounting Services	8,638.00	7,548.00	7,000.00	7,000.00
36880	Lien Fees	2,938.00	1,239.00	2,500.00	1,500.00
36901	Misc Charges General	0.00	0.00	0.00	0.00
36930	Misc Charges Public Trans Serv	0.00	0.00	0.00	0.00
36931	Misc Charges Bus Subsidy	0.00	0.00	0.00	0.00
36931	Charges for Current Services	2,714,106.70	2,827,365.30	2,898,790.00	3,141,850.00
37020	Other Revenue				
37020	Sanitary Service Fees	133,681.40	167,620.23	145,000.00	170,000.00
37050	Sale of Property	4,921.48	5,586.10	0.00	0.00
37061	Gain Sale of Equipment	0.00	0.00	0.00	0.00
37070	Insurance Claims	0.00	0.00	0.00	0.00
37900	Miscellaneous Other Revenue	494,932.31	85,138.85	0.00	0.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
37900	Other Revenue	633,535.19	258,345.18	145,000.00	170,000.00
38550	Transfer From Other Funds				
38550	Capital Contribution Revenue	0.00	0.00	0.00	0.00
38550	Transfer From Other Funds	0.00	0.00	0.00	0.00
39100	Reimbursement from Others				
39100	Reimbursements	0.00	0.00	0.00	0.00
39100	Reimbursement from Others	0.00	0.00	0.00	0.00
	Enterprise Funds	10,024,024.36	9,619,311.59	9,709,390.00	10,244,450.00

General Ledger

Summary by Source



Expense	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Enterprise Funds				
Personnel Services	2,099,183.26	1,808,842.85	2,196,975.00	2,219,810.00
Contractual Services	4,375,213.31	4,291,657.13	4,638,570.00	4,874,320.00
Commodities	598,900.22	493,799.64	933,100.00	956,195.00
Other Charges	2,080,567.78	1,558,099.91	1,642,055.00	1,641,710.00
Enterprise Funds	9,153,864.57	8,152,399.53	9,410,700.00	9,692,035.00

General Ledger
Detail by Source



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
41000	Enterprise Funds				
	Personnel Services				
41000	Regular Employees	1,343,498.10	1,376,811.73	1,442,420.00	1,490,060.00
41005	Workers Comp Wages	4,986.63	22,315.41	0.00	0.00
42000	Temporary Employees	24,501.89	22,317.40	32,970.00	35,200.00
43000	Overtime	31,028.29	36,365.03	45,000.00	45,000.00
44000	Benefits Accrual	44,493.78	-49,240.82	0.00	0.00
45000	Callout Pay	23,850.00	23,100.00	23,400.00	23,400.00
47100	Insurance Transamerica	0.00	0.00	0.00	0.00
47500	Term Life Insurance	2,468.87	2,475.15	2,960.00	2,660.00
47600	Workers Comp Premium	42,480.00	53,310.00	56,100.00	59,220.00
47700	Health Insurance Premium	274,855.80	277,228.36	287,730.00	289,480.00
47750	Retiree Health Insurance	13,383.95	10,096.95	6,980.00	7,850.00
47755	OPEB Contributions	8,365.00	8,555.00	6,705.00	7,020.00
47760	Retiree Health Savings	9,022.10	9,321.50	10,450.00	12,680.00
47770	Health Savings Account	8,250.00	9,975.00	7,800.00	9,300.00
47775	Vision Plan-Exempt Employees	0.00	0.00	0.00	0.00
48000	Pension Contributions	196,924.96	186,473.17	154,885.00	115,515.00
48050	Pension Expense-GASB 68	-32,420.00	-287,772.00	0.00	0.00
48200	Social Security Contributions	103,493.89	107,510.97	118,075.00	121,925.00
49500	Contract Education Incentive	0.00	0.00	1,500.00	500.00
49500	Personnel Services	2,099,183.26	1,808,842.85	2,196,975.00	2,219,810.00
51000	Contractual Services				
51000	Professional Services	319,257.00	337,553.21	224,255.00	207,130.00
51010	External Attorney Fees	0.00	12,072.00	60,000.00	50,000.00
51300	Recording Fees	0.00	0.00	0.00	0.00
51500	Printing and Advertising	18,834.59	20,981.73	31,700.00	30,760.00
52000	Electricity	489,037.62	447,872.83	499,740.00	486,340.00
52200	Storm Sewer	0.00	0.00	0.00	0.00
52300	Heat	14,108.30	21,303.97	16,825.00	27,970.00
52500	Sewer	198.13	322.56	265.00	360.00
53000	Postage	51,147.22	50,319.69	58,275.00	61,015.00
53500	Drayage	37.52	76.59	1,500.00	1,500.00
54000	Telecommunications	11,804.55	14,752.86	15,770.00	16,200.00
54500	Training and Travel	175.00	894.00	4,000.00	8,200.00
55000	Dues and Subscriptions	1,919.38	2,189.00	3,300.00	3,450.00
55400	Private Property Maintenance	0.00	0.00	0.00	0.00
55500	Maintenance of Equipment	180,280.44	25,772.83	131,975.00	183,475.00
55700	Mtce of Buildings & Improvemnt	143,788.83	51,751.29	147,200.00	132,750.00
55750	Mtce of Infrastructure	38,597.00	0.00	30,000.00	30,000.00
55800	Maintenance Computer Equipment	20,432.32	19,068.06	25,340.00	77,630.00
56000	Rentals	1,518.65	1,298.40	12,500.00	13,140.00
56520	Bond Insurance	2,068.86	1,948.55	1,860.00	1,730.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
56593	BoilerMachinery	0.00	0.00	0.00	0.00
56596	Auto Liability	1,440.00	1,440.00	1,020.00	240.00
56597	Property Repairs	76,065.00	111,145.00	136,190.00	145,340.00
57500	Laundry & Cleaning Services	0.00	56.99	100.00	100.00
58500	ReceptionsOffice Functions	0.00	0.00	0.00	0.00
59300	Mtce MedicalSafety Supplies	553.45	183.55	2,000.00	2,000.00
59500	Contract Serv Not Classified	0.00	0.00	9,100.00	8,050.00
59501	Refuse Disposal	365,335.10	395,083.17	405,000.00	414,100.00
59502	Contract Serv Refuse Collection	1,991,904.35	2,047,260.85	2,105,110.00	2,351,015.00
59590	Contract Administrative Fee	646,710.00	728,310.00	715,545.00	621,825.00
59590	Contractual Services	4,375,213.31	4,291,657.13	4,638,570.00	4,874,320.00
61000	Commodities				
61000	Office Supplies	2,361.94	743.37	2,250.00	2,250.00
61500	Minor Office Mach & Equipmt	5.96	2,929.29	5,000.00	5,000.00
61700	Minor Computer EquipSupplies	38,825.57	12,430.18	32,500.00	31,300.00
61800	Minor Furniture	0.00	0.00	2,000.00	2,000.00
61900	Minor Buildings and Structures	0.00	0.00	0.00	0.00
62500	Motor Vehicle Supplies	33,232.11	59,249.61	60,000.00	55,000.00
62510	Gasoline	29,514.44	32,211.38	34,950.00	37,155.00
63500	Botanical & Ag. Supplies	501.65	783.86	3,000.00	3,000.00
64500	Traffic Control Supplies	1,966.27	0.00	2,500.00	2,500.00
65000	Cleaning & Household Supplies	2,199.61	1,339.84	2,500.00	2,500.00
65500	Materials to Maintain Equipmt	17,008.20	13,989.15	35,090.00	35,090.00
66000	Materials Maintain BldImpro	104,367.22	88,622.04	154,100.00	170,000.00
66500	Minor Tools & Apparatus	75,333.69	15,343.82	63,500.00	45,500.00
66700	Meters	151,138.00	124,793.56	250,000.00	250,000.00
66900	Hydrants	0.00	0.00	35,000.00	35,000.00
67000	Books - Adults	0.00	0.00	1,500.00	1,500.00
67500	Safety Clothing & Supplies	3,064.56	4,883.06	6,500.00	7,000.00
68000	Food	182.42	340.67	850.00	1,000.00
68500	Chemicals	128,372.02	130,431.81	216,860.00	245,400.00
68700	Water Meters for Resale	10,826.56	5,708.00	25,000.00	25,000.00
68700	Commodities	598,900.22	493,799.64	933,100.00	956,195.00
83100	Other Charges				
83100	Contribution to Others	601,974.00	20,714.30	21,000.00	21,000.00
84500	Property Tax	0.00	0.00	0.00	0.00
87300	Interest on Bonds	559,854.50	533,943.11	505,510.00	474,005.00
87305	Amrtiztion Bond DiscountPremi	-71,928.18	-67,636.34	0.00	0.00
87500	Interest on Other Debt	0.00	0.00	0.00	0.00
88300	Lease Payments	2,137.44	2,081.02	2,180.00	2,195.00
89304	Amrtiztn Bond Issuance Costs	0.00	0.00	0.00	0.00
89500	Bad Debt Expense	-1,563.70	3,866.61	10,000.00	10,000.00
89700	Depreciation Expense	990,093.72	1,065,131.21	1,103,365.00	1,134,510.00
89800	Loss on Assets	0.00	0.00	0.00	0.00
89800	Other Charges	2,080,567.78	1,558,099.91	1,642,055.00	1,641,710.00
	Enterprise Funds	9,153,864.57	8,152,399.53	9,410,700.00	9,692,035.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
061	Water Operations				
	Use of Money & Property				
061-0000-33010-00	Interest Income on Investments	128,894.64	24,638.13	30,000.00	30,000.00
061-0000-33011-00	Realized Gain on Investment	1,015.62	0.00	0.00	0.00
061-0000-33012-00	Unrealized Gain on Investment	-5,018.62	-1,020.00	0.00	0.00
061-0000-33220-00	Farm Income	0.00	0.00	0.00	0.00
061-0000-33500-00	Sale of Water	3,765,473.04	3,699,428.35	3,704,000.00	3,902,000.00
061-0000-33510-00	Water Facility Fees	2,523,141.18	2,532,634.98	2,609,000.00	2,684,000.00
061-0000-33520-00	Penalties	123,172.16	170,194.26	125,000.00	125,000.00
061-0000-33560-00	Turn-On-Fees	40,176.00	37,503.00	40,000.00	35,000.00
061-0000-33561-00	Delinquent Fees	41,085.00	110.00	90,000.00	90,000.00
061-0000-33570-00	Meter Resale	11,254.00	19,496.50	20,000.00	20,000.00
061-0000-33865-00	Water Operation Pop Commission	81.31	63.56	100.00	100.00
061-0000-33900-00	Miscellaneous Revenue	5,732.75	2,930.59	4,000.00	4,000.00
	Use of Money & Property	6,635,007.08	6,485,979.37	6,622,100.00	6,890,100.00
	Intergovernmental Revenue				
061-0000-35100-00	Fed Operate Assist Grants	776.11	0.00	0.00	0.00
061-0000-35315-00	Federal Reimbursements	0.00	0.00	0.00	0.00
	Intergovernmental Revenue	776.11	0.00	0.00	0.00
	Charges for Current Services				
061-0000-36140-00	Lab Fees	14,640.00	13,680.00	12,000.00	14,000.00
061-0000-36150-00	Tap Fees	2,410.00	2,094.00	8,000.00	8,000.00
061-0000-36160-00	Fire Service Connections	38,738.17	38,824.65	35,000.00	35,000.00
061-0000-36870-00	PenaltiesAccounting Services	5,910.00	5,700.00	5,000.00	5,000.00
061-0000-36880-00	Lien Fees	2,938.00	1,239.00	2,500.00	1,500.00
061-0000-36901-00	General Fund Misc Charges	0.00	0.00	0.00	0.00
061-0000-36930-00	Handivan Misc Chgs	0.00	0.00	0.00	0.00
061-0000-36931-00	Bus Subsidy Misc Chgs	0.00	0.00	0.00	0.00
	Charges for Current Services	64,636.17	61,537.65	62,500.00	63,500.00
	Other Revenue				
061-0000-37020-00	Sanitary Service Fees	133,681.40	167,620.23	145,000.00	170,000.00
061-0000-37050-00	Sale of Property	4,921.48	5,586.10	0.00	0.00
061-0000-37061-00	Gain Sale of Equipment	0.00	0.00	0.00	0.00
061-0000-37070-00	Insurance Claims	0.00	0.00	0.00	0.00
061-0000-37900-00	Misc Other Revenue	494,932.31	85,138.85	0.00	0.00
	Other Revenue	633,535.19	258,345.18	145,000.00	170,000.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
	Transfer From Other Funds				
061-0000-38550-00	Capital Contributions Revenue	0.00	0.00	0.00	0.00
	Transfer From Other Funds	0.00	0.00	0.00	0.00
	Reimbursement from Others				
061-0000-39100-00	Reimbursements	0.00	0.00	0.00	0.00
	Reimbursement from Others	0.00	0.00	0.00	0.00
	Revenue	7,333,954.55	6,805,862.20	6,829,600.00	7,123,600.00
	Personnel Services				
061-0000-41000-00	Regular Employees	1,332,543.96	1,362,146.14	1,427,210.00	1,473,750.00
061-0000-41005-00	Workers Comp Wages	4,986.63	22,315.41	0.00	0.00
061-0000-42000-00	Temporary Employees	4,709.00	9,127.28	17,285.00	18,500.00
061-0000-43000-00	Overtime Pay	31,025.29	36,365.03	45,000.00	45,000.00
061-0000-44000-00	Benefits Accrual	48,782.44	-52,063.80	0.00	0.00
061-0000-45000-00	Callout Pay	23,850.00	23,100.00	23,400.00	23,400.00
061-0000-47100-00	Life Insurance - Permanent	0.00	0.00	0.00	0.00
061-0000-47500-00	Term Life Insurance	2,435.55	2,455.35	2,860.00	2,570.00
061-0000-47600-00	Workers Compensation Premium	42,285.00	53,250.00	55,860.00	58,860.00
061-0000-47700-00	Health Insurance Premium	273,740.08	275,045.05	285,100.00	286,790.00
061-0000-47750-00	Retiree Health Insurance	11,811.90	8,521.47	5,270.00	6,120.00
061-0000-47755-00	OPEB Contributions	8,125.00	8,315.00	6,510.00	6,855.00
061-0000-47760-00	Retiree Health Savings	9,022.10	9,035.52	10,230.00	12,460.00
061-0000-47770-00	Health Savings Account	8,250.00	9,975.00	7,725.00	9,225.00
061-0000-47775-00	Vision Plan-Exempt Employees	0.00	0.00	0.00	0.00
061-0000-48000-00	Pension Contributions	194,681.82	183,908.12	152,795.00	113,910.00
061-0000-48050-00	Pension Expense-GASB 68	-32,420.00	-287,772.00	0.00	0.00
061-0000-48200-00	Social Security Contributions	101,153.82	105,416.33	115,735.00	119,400.00
061-0000-49500-00	Contractual Educatn Incentive	0.00	0.00	1,500.00	500.00
	Personnel Services	2,064,982.59	1,769,139.90	2,156,480.00	2,177,340.00
	Contractual Services				
061-0000-51000-00	Professional Services	282,258.77	298,533.00	173,610.00	177,325.00
061-0000-51010-00	External Attorney Fees	0.00	12,072.00	60,000.00	50,000.00
061-0000-51500-00	Printing & Advertising	12,940.13	14,655.30	20,755.00	19,985.00
061-0000-52000-00	Electricity	489,037.62	447,872.83	499,740.00	486,340.00
061-0000-52200-00	Storm Sewer	0.00	0.00	0.00	0.00
061-0000-52300-00	Heat	14,108.30	21,303.97	16,825.00	27,970.00
061-0000-52500-00	Sewer	198.13	322.56	265.00	360.00
061-0000-53000-00	Postage	34,349.26	33,383.84	39,150.00	40,830.00
061-0000-53500-00	Drayage	37.52	76.59	1,500.00	1,500.00
061-0000-54000-00	Telecommunications	11,804.55	14,752.86	15,770.00	16,200.00
061-0000-54500-00	Training and Travel	175.00	894.00	3,500.00	7,700.00
061-0000-55000-00	Dues & Subscription	1,919.38	2,189.00	3,100.00	3,250.00
061-0000-55500-00	Maintenance of Equipment	179,954.64	25,456.87	131,655.00	183,155.00
061-0000-55700-00	Maint of Building & Improvemnt	117,281.58	36,196.29	120,700.00	114,050.00
061-0000-55750-00	Maintenance of Infrastructure	38,597.00	0.00	30,000.00	30,000.00
061-0000-55800-00	Maint of Computer Equipment	17,483.44	14,765.92	20,820.00	72,950.00
061-0000-56000-00	Rentals	1,518.65	1,298.40	12,500.00	12,500.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
061-0000-56520-00	Bond Insurance	2,068.86	1,948.55	1,860.00	1,730.00
061-0000-56593-00	Boiler & Machinery Premium	0.00	0.00	0.00	0.00
061-0000-56596-00	Auto Liability	1,440.00	1,440.00	1,020.00	240.00
061-0000-56597-00	Prop Prem-Risk Mgt Contrib	76,035.00	111,040.00	136,190.00	145,280.00
061-0000-57500-00	Laundry & Cleaning Services	0.00	56.99	100.00	100.00
061-0000-58500-00	Receptions and Office Function	0.00	0.00	0.00	0.00
061-0000-59300-00	Medical & Safety Supplies	553.45	183.55	2,000.00	2,000.00
061-0000-59500-00	Contract Serv Not Classified	0.00	0.00	9,100.00	8,050.00
061-0000-59590-00	Administrative Fee	444,525.00	504,810.00	493,710.00	395,805.00
	Contractual Services	1,726,286.28	1,543,252.52	1,793,870.00	1,797,320.00
	Commodities				
061-0000-61000-00	Office Supplies	2,322.22	743.37	2,000.00	2,000.00
061-0000-61500-00	Minor Office Machinery & Equip	5.96	2,010.89	5,000.00	5,000.00
061-0000-61700-00	Minor Computer Equip & Supp	38,825.57	12,430.18	32,500.00	31,300.00
061-0000-61800-00	Minor Furniture	0.00	0.00	2,000.00	2,000.00
061-0000-61900-00	Minor Buildings & Structures	0.00	0.00	0.00	0.00
061-0000-62500-00	Motor Vehicle Supplies	33,232.11	59,249.61	60,000.00	55,000.00
061-0000-62510-00	Gasoline	29,514.44	32,211.38	34,950.00	37,155.00
061-0000-63500-00	Botanical & Agriculture Suppl	128.87	783.86	3,000.00	3,000.00
061-0000-64500-00	Traffic Control Supplies	1,966.27	0.00	2,500.00	2,500.00
061-0000-65000-00	Cleaning & Household Supplies	2,199.61	1,339.84	2,500.00	2,500.00
061-0000-65500-00	Materials to Maintain Equipmt	17,008.20	13,989.15	35,090.00	35,090.00
061-0000-66000-00	Materials to Mntn BldgsImprov	104,367.22	88,622.04	154,100.00	170,000.00
061-0000-66500-00	Minor Tools & Apparatus	75,333.69	15,343.82	63,500.00	45,500.00
061-0000-66700-00	Meters	151,138.00	124,793.56	250,000.00	250,000.00
061-0000-66900-00	Hydrants	0.00	0.00	35,000.00	35,000.00
061-0000-67000-00	Books & Pamphlets	0.00	0.00	1,500.00	1,500.00
061-0000-67500-00	Safety Clothing & Supplies	3,064.56	4,883.06	6,500.00	7,000.00
061-0000-68000-00	Food	182.42	340.67	850.00	1,000.00
061-0000-68500-00	Chemicals	128,372.02	130,431.81	216,860.00	245,400.00
061-0000-68700-00	Water Meters For Resale	10,826.56	5,708.00	25,000.00	25,000.00
	Commodities	598,487.72	492,881.24	932,850.00	955,945.00
	Other Charges				
061-0000-83100-00	Contributions to Others	601,955.00	20,714.30	20,000.00	20,000.00
061-0000-84500-00	Property Tax	0.00	0.00	0.00	0.00
061-0000-87300-00	Interest on Bonds	559,854.50	533,943.11	505,510.00	474,005.00
061-0000-87305-00	Amortization of Bond Discount	-71,928.18	-67,636.34	0.00	0.00
061-0000-87500-00	Interest on Other Debt	0.00	0.00	0.00	0.00
061-0000-88300-00	Lease Payments	2,074.92	2,020.42	2,115.00	2,130.00
061-0000-89304-00	Amrtiztn Bond Issuance Costs	0.00	0.00	0.00	0.00
061-0000-89500-00	Bad Debt Expense	-6,605.19	-1,103.80	5,000.00	10,000.00
061-0000-89700-00	Depreciation Expense	990,093.72	1,065,131.21	1,103,365.00	1,134,510.00
061-0000-89800-00	Loss on Assets	0.00	0.00	0.00	0.00
	Other Charges	2,075,444.77	1,553,068.90	1,635,990.00	1,640,645.00
	Expense	6,465,201.36	5,358,342.56	6,519,190.00	6,571,250.00

<u>Acct #</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Adopted</u>
061	Water Operations	868,753.19	1,447,519.64	310,410.00	552,350.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
067	Refuse				
	Use of Money & Property				
067-0000-33010-00	Interest Income on Investments	3,772.83	1,127.63	3,500.00	1,500.00
067-0000-33012-00	Unrealized Gain on Investment	0.00	0.00	0.00	0.00
067-0000-33520-00	Refuse Penalties	36,826.45	46,494.11	40,000.00	41,000.00
	Use of Money & Property	40,599.28	47,621.74	43,500.00	42,500.00
	Intergovernmental Revenue				
067-0000-35100-00	Fed Operate Assist Grants	0.00	0.00	0.00	0.00
	Intergovernmental Revenue	0.00	0.00	0.00	0.00
	Charges for Current Services				
067-0000-36200-00	Refuse Fees	2,643,967.53	2,761,681.65	2,831,790.00	3,073,350.00
067-0000-36205-00	Special Refuse Pickup	2,775.00	2,298.00	2,500.00	3,000.00
067-0000-36870-00	PenaltiesAccounting Services	2,728.00	1,848.00	2,000.00	2,000.00
	Charges for Current Services	2,649,470.53	2,765,827.65	2,836,290.00	3,078,350.00
	Other Revenue				
067-0000-37900-00	Misc Other Revenue	0.00	0.00	0.00	0.00
	Other Revenue	0.00	0.00	0.00	0.00
	Revenue	2,690,069.81	2,813,449.39	2,879,790.00	3,120,850.00
	Personnel Services				
067-0000-41000-00	Regular Employees	10,954.14	14,665.59	15,210.00	16,310.00
067-0000-42000-00	Temporary Employees	19,792.89	13,190.12	15,685.00	16,700.00
067-0000-43000-00	Overtime Pay	3.00	0.00	0.00	0.00
067-0000-44000-00	Benefits Accrual	-4,288.66	2,822.98	0.00	0.00
067-0000-47500-00	Term Life Insurance	33.32	19.80	100.00	90.00
067-0000-47600-00	Workers Compensation Premium	195.00	60.00	240.00	360.00
067-0000-47700-00	Health Insurance Premium	1,115.72	2,183.31	2,630.00	2,690.00
067-0000-47750-00	Retiree Health Insurance	1,572.05	1,575.48	1,710.00	1,730.00
067-0000-47755-00	OPEB Contributions	240.00	240.00	195.00	165.00
067-0000-47760-00	Retiree Health Savings	0.00	285.98	220.00	220.00
067-0000-47770-00	Health Savings Account	0.00	0.00	75.00	75.00
067-0000-48000-00	Pension Contributions	2,243.14	2,565.05	2,090.00	1,605.00
067-0000-48200-00	Social Security Contributions	2,340.07	2,094.64	2,340.00	2,525.00
	Personnel Services	34,200.67	39,702.95	40,495.00	42,470.00
	Contractual Services				
067-0000-51000-00	Professional Services	36,998.23	39,020.21	50,645.00	29,805.00
067-0000-51300-00	Recording Fees	0.00	0.00	0.00	0.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
067-0000-51500-00	Printing & Advertising	5,894.46	6,326.43	10,945.00	10,775.00
067-0000-53000-00	Postage	16,797.96	16,935.85	19,125.00	20,185.00
067-0000-54500-00	Training and Travel	0.00	0.00	500.00	500.00
067-0000-55000-00	Dues & Subscriptions	0.00	0.00	200.00	200.00
067-0000-55400-00	Private Property Maintenance	0.00	0.00	0.00	0.00
067-0000-55500-00	Maintenance of Equipment	325.80	315.96	320.00	320.00
067-0000-55700-00	Maint of Building & Improvemnt	26,507.25	15,555.00	26,500.00	18,700.00
067-0000-55800-00	Maint of Computer Equipment	2,948.88	4,302.14	4,520.00	4,680.00
067-0000-56000-00	Rentals	0.00	0.00	0.00	640.00
067-0000-56597-00	Prop Prem-Risk Mgt Contrib	30.00	105.00	0.00	60.00
067-0000-59501-00	Refuse Disposal Contract Serv.	365,335.10	395,083.17	405,000.00	414,100.00
067-0000-59502-00	Refuse Collection Contractual	1,991,904.35	2,047,260.85	2,105,110.00	2,351,015.00
067-0000-59590-00	Administrative Fee	202,185.00	223,500.00	221,835.00	226,020.00
	Contractual Services	2,648,927.03	2,748,404.61	2,844,700.00	3,077,000.00
	Commodities				
067-0000-61000-00	Office Supplies	39.72	0.00	250.00	250.00
067-0000-61500-00	Minor Office Machinery & Equip	0.00	918.40	0.00	0.00
067-0000-63500-00	Botanical & Agriculture Suppl	372.78	0.00	0.00	0.00
	Commodities	412.50	918.40	250.00	250.00
	Other Charges				
067-0000-83100-00	Contributions to Others	19.00	0.00	1,000.00	1,000.00
067-0000-88300-00	Lease Payments	62.52	60.60	65.00	65.00
067-0000-89500-00	Bad Debt Expense	5,041.49	4,970.41	5,000.00	0.00
	Other Charges	5,123.01	5,031.01	6,065.00	1,065.00
	Expense	2,688,663.21	2,794,056.97	2,891,510.00	3,120,785.00
067	Refuse	1,406.60	19,392.42	-11,720.00	65.00

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General Ledger Funds Summary



Internal Service Funds	Fund Number	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Risk Management	078				
Revenue	078	865,120.48	1,012,779.70	1,004,370.00	1,154,115.00
Expense	078	598,008.98	980,769.87	1,004,530.00	1,152,545.00
Risk Management	078	267,111.50	32,009.83	-160.00	1,570.00
Revenue Total		865,120.48	1,012,779.70	1,004,370.00	1,154,115.00
Expense Total		598,008.98	980,769.87	1,004,530.00	1,152,545.00

General Ledger

Summary by Source



Revenue	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Internal Service Funds				
Use of Money & Property	13,067.39	1,212.64	1,800.00	2,000.00
Charges for Current Services	787,103.98	986,932.61	1,002,570.00	1,152,115.00
Other Revenue	12,555.81	2,467.55	0.00	0.00
Reimbursement from Others	21,902.27	10,677.81	0.00	0.00
Other Financing Source	30,491.03	11,489.09	0.00	0.00
Internal Service Funds	865,120.48	1,012,779.70	1,004,370.00	1,154,115.00

General Ledger
Detail by Source



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
33010	Internal Service Funds Use of Money & Property				
33010	Interest on Investments	13,067.39	1,212.64	1,800.00	2,000.00
33011	Realized Gain on Investment	0.00	0.00	0.00	0.00
33012	Unrealized Gain on Investment	0.00	0.00	0.00	0.00
33012	Use of Money & Property	13,067.39	1,212.64	1,800.00	2,000.00
36870	Charges for Current Services				
36870	PenaltiesAccounting Services	0.00	0.00	0.00	0.00
36875	Administrative Fee	0.00	47.61	0.00	0.00
36901	Misc Charges General	341,640.00	403,700.00	375,040.00	463,400.00
36912	Misc Charges - Election Comm	0.00	0.00	0.00	0.00
36913	Misc Charges Grant Fund	0.00	0.00	0.00	0.00
36914	Misc Charges City Gas Tax	855.00	2,550.00	1,020.00	3,060.00
36917	Misc Charges 911	300.00	480.00	1,500.00	1,980.00
36918	Misc Charges Storm Water Util	4,720.00	5,445.00	4,380.00	6,540.00
36919	Misc Charges Park & Rec	101,350.00	119,625.00	137,400.00	143,620.00
36920	Misc Charges IMRF	3,120.00	4,500.00	4,800.00	4,680.00
36923	Property Redevlopmt Misc Chgs	0.00	150.00	120.00	300.00
36924	Misc Charges Economic Developm	6,585.00	4,710.00	4,860.00	4,920.00
36930	Misc Charges Public Trans Serv	180,273.98	238,325.00	238,920.00	270,455.00
36931	Misc Charges Bus Subsidy	0.00	0.00	0.00	0.00
36961	Water Misc Charges	119,760.00	165,730.00	193,070.00	204,380.00
36965	Misc Charges Storm Sewer	0.00	0.00	0.00	0.00
36967	Misc Charges Refuse Fund	225.00	165.00	240.00	420.00
36974	Employee Health Misc Charges	0.00	0.00	0.00	0.00
36995	Library Misc Charges	28,275.00	41,505.00	41,220.00	48,360.00
36995	Charges for Current Services	787,103.98	986,932.61	1,002,570.00	1,152,115.00
37070	Other Revenue				
37070	Insurance Claims	0.00	1,000.00	0.00	0.00
37900	Miscellaneous Other Revenue	12,555.81	1,467.55	0.00	0.00
37900	Other Revenue	12,555.81	2,467.55	0.00	0.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
39100	Reimbursement from Others				
39100	Reimbursements	21,902.27	10,677.81	0.00	0.00
39100	Reimbursement from Others	21,902.27	10,677.81	0.00	0.00
39450	Other Financing Source				
39450	Property Insurance Claims	30,491.03	11,489.09	0.00	0.00
39450	Other Financing Source	30,491.03	11,489.09	0.00	0.00
	Internal Service Funds	865,120.48	1,012,779.70	1,004,370.00	1,154,115.00

General Ledger

Summary by Source



Expense	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Internal Service Funds				
Personnel Services	106,599.73	65,536.30	127,940.00	124,860.00
Contractual Services	490,668.49	914,917.69	876,175.00	1,027,270.00
Commodities	346.20	19.96	0.00	0.00
Other Charges	394.56	295.92	415.00	415.00
Internal Service Funds	598,008.98	980,769.87	1,004,530.00	1,152,545.00

General Ledger
Detail by Source



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Internal Service Funds					
41000	Personnel Services				
41000	Regular Employees	50,299.16	52,463.43	54,550.00	56,730.00
42000	Temporary Employees	0.00	0.00	0.00	0.00
43000	Overtime	0.00	0.00	0.00	0.00
44000	Benefits Accrual	-5,476.12	697.80	0.00	0.00
47100	Insurance Transamerica	0.00	0.00	0.00	0.00
47400	Unemployment Insurance	37,722.65	4,410.00	54,310.00	50,000.00
47500	Term Life Insurance	254.42	256.16	290.00	260.00
47700	Health Insurance Premium	9,540.54	6,895.12	7,910.00	8,240.00
47750	Retiree Health Insurance	0.00	0.00	0.00	0.00
47760	Retiree Health Savings	0.00	727.03	740.00	740.00
47770	Health Savings Account	723.88	600.00	600.00	600.00
47775	Vision Plan-Exempt Employees	0.00	0.00	0.00	0.00
48000	Pension Contributions	7,273.74	6,696.39	5,370.00	3,950.00
48050	Pension Expense-GASB 68	2,435.00	-11,186.00	0.00	0.00
48200	Social Security Contributions	3,826.46	3,976.37	4,170.00	4,340.00
48200	Personnel Services	106,599.73	65,536.30	127,940.00	124,860.00
51000	Contractual Services				
51000	Professional Services	48,563.49	46,186.75	117,720.00	155,740.00
51010	External Attorney Fees	0.00	14,587.05	0.00	0.00
51500	Printing and Advertising	35.00	0.00	0.00	0.00
53000	Postage	128.70	389.06	240.00	420.00
54000	Telecommunications	0.00	0.00	0.00	0.00
54500	Training and Travel	0.00	0.00	0.00	0.00
55000	Dues and Subscriptions	250.00	250.00	250.00	250.00
55500	Maintenance of Equipment	237.00	177.72	250.00	250.00
55800	Maintenance Computer Equipment	2,947.50	4,996.26	4,000.00	4,000.00
56000	Rentals	0.00	690.00	0.00	0.00
56531	Property Premiums	324,171.71	467,533.98	499,110.00	537,775.00
56532	Auto Repairs	8,177.31	28,283.82	13,200.00	17,700.00
56534	Liabilities Claims	-124,167.66	122,068.05	70,440.00	118,140.00
56535	Worker Compensation-Claims	141,468.04	145,775.80	131,690.00	151,980.00
56593	BoilerMachinery	0.00	0.00	0.00	0.00
56597	Property Repairs	88,642.40	83,780.07	39,060.00	40,800.00
59517	Drug Testing	0.00	0.00	0.00	0.00
59590	Administrative Fee	215.00	199.13	215.00	215.00
59590	Contractual Services	490,668.49	914,917.69	876,175.00	1,027,270.00
61000	Commodities				
61000	Office Supplies	0.00	0.00	0.00	0.00
61700	Minor Computer EquipSupplies	0.00	0.00	0.00	0.00
61800	Minor Furniture	0.00	0.00	0.00	0.00
66500	Minor Tools &	0.00	19.96	0.00	0.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
67000	Apparatus				
	Books - Adults	0.00	0.00	0.00	0.00
67500	Safety Clothing & Supplies	346.20	0.00	0.00	0.00
67500	Commodities	346.20	19.96	0.00	0.00
85058	Other Charges				
85058	Vehicle Replacemt	0.00	0.00	0.00	0.00
	Transfer To				
85500	Refunds & Reimbursements	0.00	0.00	0.00	0.00
88300	Lease Payments	394.56	295.92	415.00	415.00
89500	Bad Debt Expense	0.00	0.00	0.00	0.00
89500	Other Charges	394.56	295.92	415.00	415.00
	Internal Service Funds	598,008.98	980,769.87	1,004,530.00	1,152,545.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
078	Risk Management				
	Use of Money & Property				
078-0000-33010-00	Interest Income on Investments	13,067.39	1,212.64	1,800.00	2,000.00
078-0000-33011-00	Realized Gain on Investment	0.00	0.00	0.00	0.00
078-0000-33012-00	Unrealized Gain on Investment	0.00	0.00	0.00	0.00
	Use of Money & Property	13,067.39	1,212.64	1,800.00	2,000.00
	Charges for Current Services				
078-0000-36870-00	PenaltiesAccounting Services	0.00	0.00	0.00	0.00
078-0000-36875-00	Administrative Fee	0.00	47.61	0.00	0.00
078-0000-36901-00	General Fund Misc Charges	341,640.00	403,700.00	375,040.00	463,400.00
078-0000-36912-00	Election Comm Misc Chgs	0.00	0.00	0.00	0.00
078-0000-36913-00	Grant Fund Misc Chgs	0.00	0.00	0.00	0.00
078-0000-36914-00	City Gas Tax Misc Chgs	855.00	2,550.00	1,020.00	3,060.00
078-0000-36917-00	911 Communications Misc Chgs	300.00	480.00	1,500.00	1,980.00
078-0000-36918-00	Storm Water Util Misc Charges	4,720.00	5,445.00	4,380.00	6,540.00
078-0000-36919-00	Park & Rec Misc Charges	101,350.00	119,625.00	137,400.00	143,620.00
078-0000-36920-00	Airport Fund Misc Charges	3,120.00	4,500.00	4,800.00	4,680.00
078-0000-36923-00	Property Redevlopmt Misc Chgs	0.00	150.00	120.00	300.00
078-0000-36924-00	Economic Developm Misc Chgs	6,585.00	4,710.00	4,860.00	4,920.00
078-0000-36930-00	Public Trans Serv Misc Chgs	180,273.98	238,325.00	238,920.00	270,455.00
078-0000-36931-00	Bus Subsidy Misc Chgs	0.00	0.00	0.00	0.00
078-0000-36961-00	Water Fund - Misc Chgs	119,760.00	165,730.00	193,070.00	204,380.00
078-0000-36965-00	Storm Sewer Misc Chgs	0.00	0.00	0.00	0.00
078-0000-36967-00	Refuse Fund Misc Chgs	225.00	165.00	240.00	420.00
078-0000-36974-00	Employee Health - Misc Chgs	0.00	0.00	0.00	0.00
078-0000-36995-00	Library - Misc Chgs	28,275.00	41,505.00	41,220.00	48,360.00
	Charges for Current Services	787,103.98	986,932.61	1,002,570.00	1,152,115.00
	Other Revenue				
078-0000-37070-00	Insurance Claims	0.00	1,000.00	0.00	0.00
078-0000-37900-00	Misc Other Revenue	12,555.81	1,467.55	0.00	0.00
	Other Revenue	12,555.81	2,467.55	0.00	0.00
	Reimbursement from Others				

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
078-0000-39100-00	Reimbursements	21,902.27	10,677.81	0.00	0.00
	Reimbursement from Others	21,902.27	10,677.81	0.00	0.00
	Other Financing Source				
078-0000-39450-00	Property Insurance Claims	30,491.03	11,489.09	0.00	0.00
	Other Financing Source	30,491.03	11,489.09	0.00	0.00
	Revenue	865,120.48	1,012,779.70	1,004,370.00	1,154,115.00
	Personnel Services				
078-0000-41000-00	Regular Employees	50,299.16	52,463.43	54,550.00	56,730.00
078-0000-42000-00	Temporary Employees	0.00	0.00	0.00	0.00
078-0000-43000-00	Overtime Pay	0.00	0.00	0.00	0.00
078-0000-44000-00	Benefits Accrual	-5,476.12	697.80	0.00	0.00
078-0000-47100-00	Life Insurance - Permanent	0.00	0.00	0.00	0.00
078-0000-47400-00	Unemployment Insurance	37,722.65	4,410.00	54,310.00	50,000.00
078-0000-47500-00	Term Life Insurance	254.42	256.16	290.00	260.00
078-0000-47700-00	Health Insurance Premium	9,540.54	6,895.12	7,910.00	8,240.00
078-0000-47750-00	Retiree Health Insurance	0.00	0.00	0.00	0.00
078-0000-47760-00	Retiree Health Savings	0.00	727.03	740.00	740.00
078-0000-47770-00	Health Savings Account	723.88	600.00	600.00	600.00
078-0000-47775-00	Vision Plan-Exempt Employees	0.00	0.00	0.00	0.00
078-0000-48000-00	Pension Contributions	7,273.74	6,696.39	5,370.00	3,950.00
078-0000-48050-00	Pension Expense-GASB 68	2,435.00	-11,186.00	0.00	0.00
078-0000-48200-00	Social Security Contributions	3,826.46	3,976.37	4,170.00	4,340.00
	Personnel Services	106,599.73	65,536.30	127,940.00	124,860.00
	Contractual Services				
078-0000-51000-00	Professional Services	48,563.49	46,186.75	117,720.00	155,740.00
078-0000-51010-00	External Attorney Fees	0.00	14,587.05	0.00	0.00
078-0000-51500-00	Printing & Advertising	35.00	0.00	0.00	0.00
078-0000-53000-00	Postage	128.70	389.06	240.00	420.00
078-0000-54000-00	Telecommunications	0.00	0.00	0.00	0.00
078-0000-54500-00	Training and Travel	0.00	0.00	0.00	0.00
078-0000-55000-00	Dues & Subscriptions	250.00	250.00	250.00	250.00
078-0000-55500-00	Maintenance of Equipment	237.00	177.72	250.00	250.00
078-0000-55800-00	Maint of Computer Equipment	2,947.50	4,996.26	4,000.00	4,000.00
078-0000-56000-00	Rentals	0.00	690.00	0.00	0.00
078-0000-56531-00	Property Premiums	324,171.71	467,533.98	499,110.00	537,775.00
078-0000-56532-00	Auto Physical	8,177.31	28,283.82	13,200.00	17,700.00
078-0000-56534-00	Liabilities Claims	-124,167.66	122,068.05	70,440.00	118,140.00
078-0000-56535-00	Worker Compensation Claims	141,468.04	145,775.80	131,690.00	151,980.00
078-0000-56593-00	Boiler & Machinery Premium	0.00	0.00	0.00	0.00
078-0000-56597-00	Property	88,642.40	83,780.07	39,060.00	40,800.00
078-0000-59517-00	Drug Testing	0.00	0.00	0.00	0.00
078-0000-59590-00	Administrative Fee	215.00	199.13	215.00	215.00
	Contractual Services	490,668.49	914,917.69	876,175.00	1,027,270.00
	Commodities				
078-0000-61000-00	Office Supplies	0.00	0.00	0.00	0.00
078-0000-61700-00	Minor Computer Equip & Supp	0.00	0.00	0.00	0.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
078-0000-61800-00	Minor Furniture	0.00	0.00	0.00	0.00
078-0000-66500-00	Minor Tools & Apparatus	0.00	19.96	0.00	0.00
078-0000-67000-00	Books and Pamphlets	0.00	0.00	0.00	0.00
078-0000-67500-00	Safety Clothing & Supplies	346.20	0.00	0.00	0.00
	Commodities	346.20	19.96	0.00	0.00
	Other Charges				
078-0000-85058-00	Vehicle Replacement Fund	0.00	0.00	0.00	0.00
078-0000-85500-00	Refunds & Reimbursements	0.00	0.00	0.00	0.00
078-0000-88300-00	Lease Payments	394.56	295.92	415.00	415.00
078-0000-89500-00	Bad Debt Expense	0.00	0.00	0.00	0.00
	Other Charges	394.56	295.92	415.00	415.00
	Expense	598,008.98	980,769.87	1,004,530.00	1,152,545.00
078	Risk Management	267,111.50	32,009.83	-160.00	1,570.00

General Ledger Funds Summary



TrustPension Funds	Fund Number	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
OPEB Trust	085				
Revenue	085	1,151,371.40	1,236,801.35	138,285.00	141,025.00
Expense	085	838,341.08	870,038.55	1,500.00	1,800.00
OPEB Trust	085	313,030.32	366,762.80	136,785.00	139,225.00
Revenue Total		1,151,371.40	1,236,801.35	138,285.00	141,025.00
Expense Total		838,341.08	870,038.55	1,500.00	1,800.00

General Ledger

Summary by Source



Revenue	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
TrustPension Funds				
Use of Money & Property	177,974.40	227,594.35	0.00	0.00
Charges for Current Services	973,397.00	1,009,207.00	138,285.00	141,025.00
TrustPension Funds	1,151,371.40	1,236,801.35	138,285.00	141,025.00

General Ledger
Detail by Source



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
33011	TrustPension Funds Use of Money & Property				
33011	Realized Gain on Investment	177,974.40	227,594.35	0.00	0.00
33012	Unrealized Gain on Investment	0.00	0.00	0.00	0.00
33012	Use of Money & Property	177,974.40	227,594.35	0.00	0.00
36900	Charges for Current Services				
36900	Misc Charges - Current Service	973,397.00	1,009,207.00	138,285.00	141,025.00
36900	Charges for Current Services	973,397.00	1,009,207.00	138,285.00	141,025.00
	TrustPension Funds	1,151,371.40	1,236,801.35	138,285.00	141,025.00

General Ledger

Summary by Source



<u>Expense</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Adopted</u>
TrustPension Funds				
Personnel Services	837,332.00	868,732.00	0.00	0.00
Contractual Services	1,009.08	1,306.55	1,500.00	1,800.00
Other Charges	0.00	0.00	0.00	0.00
TrustPension Funds	838,341.08	870,038.55	1,500.00	1,800.00

General Ledger
Detail by Source



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
	TrustPension Funds				
47755	Personnel Services				
47755	OPEB Contributions	837,332.00	868,732.00	0.00	0.00
47755	Personnel Services	837,332.00	868,732.00	0.00	0.00
51000	Contractual Services				
51000	Professional Services	1,009.08	1,306.55	1,500.00	1,800.00
51000	Contractual Services	1,009.08	1,306.55	1,500.00	1,800.00
85073	Other Charges				
85073	Transfer to Retiree Health	0.00	0.00	0.00	0.00
85073	Other Charges	0.00	0.00	0.00	0.00
	TrustPension Funds	838,341.08	870,038.55	1,500.00	1,800.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
085	OPEB Trust				
	Use of Money & Property				
085-0000-33011-00	Realized Gain on Investment	177,974.40	227,594.35	0.00	0.00
085-0000-33012-00	Unrealized Gain on Investment	0.00	0.00	0.00	0.00
	Use of Money & Property	177,974.40	227,594.35	0.00	0.00
	Charges for Current Services				
085-0000-36900-00	Misc Chgs - Current Services	973,397.00	1,009,207.00	138,285.00	141,025.00
	Charges for Current Services	973,397.00	1,009,207.00	138,285.00	141,025.00
	Revenue	1,151,371.40	1,236,801.35	138,285.00	141,025.00
	Personnel Services				
085-0000-47755-00	OPEB Contributions	837,332.00	868,732.00	0.00	0.00
	Personnel Services	837,332.00	868,732.00	0.00	0.00
	Contractual Services				
085-0000-51000-00	Professional Services	1,009.08	1,306.55	1,500.00	1,800.00
	Contractual Services	1,009.08	1,306.55	1,500.00	1,800.00
	Other Charges				
085-0000-85073-00	Transfer to Retiree Health	0.00	0.00	0.00	0.00
	Other Charges	0.00	0.00	0.00	0.00
	Expense	838,341.08	870,038.55	1,500.00	1,800.00
085	OPEB Trust	313,030.32	366,762.80	136,785.00	139,225.00

General Ledger Funds Summary



Permanent Funds	Fund Number	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Linwood Cemetery Trust	088				
Revenue	088	8,906.34	3,004.79	2,300.00	1,900.00
Expense	088	2,379.88	2,189.23	2,900.00	3,500.00
Linwood Cemetery Trust	088	6,526.46	815.56	-600.00	-1,600.00
East Linwood Cemetery Trust	089				
Revenue	089	72,789.29	38,754.90	32,000.00	28,000.00
Expense	089	13,815.77	13,272.79	15,000.00	15,200.00
East Linwood Cemetery Trust	089	58,973.52	25,482.11	17,000.00	12,800.00
Revenue Total		81,695.63	41,759.69	34,300.00	29,900.00
Expense Total		16,195.65	15,462.02	17,900.00	18,700.00

General Ledger

Summary by Source



Revenue	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Permanent Funds				
Use of Money & Property	60,595.27	22,259.69	14,300.00	12,900.00
Other Revenue	21,100.36	19,500.00	20,000.00	17,000.00
Permanent Funds	81,695.63	41,759.69	34,300.00	29,900.00

General Ledger
Detail by Source



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
33010	Permanent Funds Use of Money & Property				
33010	Interest on Investments	12,194.28	12,054.64	14,300.00	12,900.00
33011	Realized Gain on Investment	0.00	0.00	0.00	0.00
33012	Unrealized Gain on Investment	48,400.99	10,205.05	0.00	0.00
33012	Use of Money & Property	60,595.27	22,259.69	14,300.00	12,900.00
37010	Other Revenue				
37010	Sale of Cemetery Lots	18,320.36	17,260.00	18,000.00	15,000.00
37015	Scattering Gardens	2,780.00	2,240.00	2,000.00	2,000.00
37015	Other Revenue	21,100.36	19,500.00	20,000.00	17,000.00
	Permanent Funds	81,695.63	41,759.69	34,300.00	29,900.00

General Ledger

Summary by Source



<u>Expense</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Adopted</u>
Permanent Funds				
Contractual Services	6,103.06	6,755.76	6,700.00	8,000.00
Other Charges	10,092.59	8,706.26	11,200.00	10,700.00
Permanent Funds	16,195.65	15,462.02	17,900.00	18,700.00

General Ledger
Detail by Source



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
51000	Permanent Funds				
	Contractual Services				
51000	Professional Services	6,103.06	6,755.76	6,700.00	8,000.00
51000	Contractual Services	6,103.06	6,755.76	6,700.00	8,000.00
85001	Other Charges				
85001	General Transfer To	0.00	0.00	0.00	0.00
85019	Park & Rec Transfer to	10,092.59	8,706.26	11,200.00	10,700.00
85019	Other Charges	10,092.59	8,706.26	11,200.00	10,700.00
	Permanent Funds	16,195.65	15,462.02	17,900.00	18,700.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
088	Linwood Cemetery Trust				
	Use of Money & Property				
088-0000-33010-00	Linwood Interest on Investment	1,789.06	1,705.72	2,300.00	1,900.00
088-0000-33011-00	Linwood Realized Inv. Gains	0.00	0.00	0.00	0.00
088-0000-33012-00	Linwood Unrealized Gain on Inv	7,117.28	1,299.07	0.00	0.00
	Use of Money & Property	8,906.34	3,004.79	2,300.00	1,900.00
	Revenue	8,906.34	3,004.79	2,300.00	1,900.00
	Contractual Services				
088-0000-51000-00	Linwood Professional Services	895.45	956.65	1,200.00	1,500.00
	Contractual Services	895.45	956.65	1,200.00	1,500.00
	Other Charges				
088-0000-85001-00	Linwood Transfer to General Fd	0.00	0.00	0.00	0.00
088-0000-85019-00	Linwood Transfer to Park & Rec	1,484.43	1,232.58	1,700.00	2,000.00
	Other Charges	1,484.43	1,232.58	1,700.00	2,000.00
	Expense	2,379.88	2,189.23	2,900.00	3,500.00
088	Linwood Cemetery Trust	6,526.46	815.56	-600.00	-1,600.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
089	East Linwood Cemetery Trust				
	Use of Money & Property				
089-0000-33010-00	E Linwood Interest on Investmt	10,405.22	10,348.92	12,000.00	11,000.00
089-0000-33011-00	E Linwood Realized Gain on Inv	0.00	0.00	0.00	0.00
089-0000-33012-00	E Linwood Unrealized Inv Gain	41,283.71	8,905.98	0.00	0.00
	Use of Money & Property	51,688.93	19,254.90	12,000.00	11,000.00
	Other Revenue				
089-0000-37010-00	E Linwood Sale of Cemetery Lot	18,320.36	17,260.00	18,000.00	15,000.00
089-0000-37015-00	E Linwood Scattering Gardens	2,780.00	2,240.00	2,000.00	2,000.00
	Other Revenue	21,100.36	19,500.00	20,000.00	17,000.00
	Revenue	72,789.29	38,754.90	32,000.00	28,000.00
	Contractual Services				
089-0000-51000-00	E Linwood Professional Service	5,207.61	5,799.11	5,500.00	6,500.00
	Contractual Services	5,207.61	5,799.11	5,500.00	6,500.00
	Other Charges				
089-0000-85001-00	E Lnwd Transfer to General Fd	0.00	0.00	0.00	0.00
089-0000-85019-00	E Lnwd Transfer to Park & Rec	8,608.16	7,473.68	9,500.00	8,700.00
	Other Charges	8,608.16	7,473.68	9,500.00	8,700.00
	Expense	13,815.77	13,272.79	15,000.00	15,200.00
089	East Linwood Cemetery Trust	58,973.52	25,482.11	17,000.00	12,800.00

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General Ledger Funds Summary



Component Unit	Fund Number	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Public Library	900				
Revenue	900	1,656,481.34	1,665,239.24	1,692,955.00	1,772,570.00
Expense	900	1,528,035.19	2,138,043.52	1,694,450.00	1,772,570.00
Public Library	900	128,446.15	-472,804.28	-1,495.00	0.00
Library Working Cash	905				
Revenue	905	385.91	178.55	175.00	0.00
Expense	905	0.00	0.00	0.00	0.00
Library Working Cash	905	385.91	178.55	175.00	0.00
Library Computer Replacement	910				
Revenue	910	127.60	45.23	60.00	0.00
Expense	910	0.00	29,415.44	0.00	0.00
Library Computer Replacement	910	127.60	-29,370.21	60.00	0.00
Library Long Term Capital	915				
Revenue	915	2,138,342.33	227,988.21	2,552,000.00	1,022,600.00
Expense	915	643,140.09	2,139,975.72	4,233,000.00	1,022,600.00
Library Long Term Capital	915	1,495,202.24	-1,911,987.51	-1,681,000.00	0.00
Capital ImprovementDevelopment	918				
Revenue	918	0.00	550,025.39	0.00	0.00
Expense	918	535,232.15	0.00	5,000,500.00	0.00
Capital ImprovementDevelopment	918	-535,232.15	550,025.39	-5,000,500.00	0.00
2013 Debt Certificates	922				
Revenue	922	0.00	0.00	0.00	0.00
Expense	922	0.00	0.00	0.00	0.00
2013 Debt Certificates	922	0.00	0.00	0.00	0.00
Revenue Total		3,795,337.18	2,443,476.62	4,245,190.00	2,795,170.00
Expense Total		2,706,407.43	4,307,434.68	10,927,950.00	2,795,170.00

General Ledger

Summary by Source



Revenue	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Component Unit				
Taxes	1,594,570.77	1,611,835.64	1,675,355.00	1,756,070.00
Licenses and Permits	1,106.34	1,512.89	0.00	0.00
Fines and Costs	871.24	1,056.86	7,000.00	0.00
Use of Money & Property	40,009.10	6,782.70	735.00	500.00
Intergovernmental Revenue	49,343.75	136,833.52	52,000.00	54,000.00
Charges for Current Services	1,526.12	1,958.04	2,000.00	1,000.00
Other Revenue	2,012,801.86	21,531.19	2,506,100.00	6,000.00
Transfer From Other Funds	0.00	550,000.00	0.00	0.00
Reimbursement from Others	95,108.00	111,965.78	2,000.00	977,600.00
Other Financing Source	0.00	0.00	0.00	0.00
Component Unit	3,795,337.18	2,443,476.62	4,245,190.00	2,795,170.00

General Ledger
Detail by Source



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
30010	Component Unit Taxes				
30010	Property Taxes	1,554,570.77	1,571,835.64	1,635,355.00	1,716,070.00
30020	Replacement Taxes	40,000.00	40,000.00	40,000.00	40,000.00
30020	Taxes	1,594,570.77	1,611,835.64	1,675,355.00	1,756,070.00
31900	Licenses and Permits				
31900	Misc Licenses & Permits	1,106.34	1,512.89	0.00	0.00
31900	Licenses and Permits	1,106.34	1,512.89	0.00	0.00
32010	Fines and Costs				
32010	Fines & Costs	871.24	1,056.86	7,000.00	0.00
32010	Fines and Costs	871.24	1,056.86	7,000.00	0.00
33010	Use of Money & Property				
33010	Interest on Investments	37,244.99	3,152.06	235.00	0.00
33012	Unrealized Gain on Investment	0.00	0.00	0.00	0.00
33100	Rental of Property	320.45	230.00	0.00	0.00
33900	Miscellaneous Revenue	2,443.66	3,400.64	500.00	500.00
33900	Use of Money & Property	40,009.10	6,782.70	735.00	500.00
35100	Intergovernmental Revenue				
35100	Fed Operat Assist Grants	9,100.00	16,418.93	12,000.00	10,000.00
35300	State Operating Assist Grants	40,243.75	47,987.63	40,000.00	44,000.00
35310	State Capital Grants	0.00	0.00	0.00	0.00
35315	Federal Reimbursements	0.00	2,426.96	0.00	0.00
35900	Misc Intergovernmental Revenue	0.00	70,000.00	0.00	0.00
35900	Intergovernmental Revenue	49,343.75	136,833.52	52,000.00	54,000.00
36900	Charges for Current Services				
36900	Misc Charges - Current Service	1,526.12	1,958.04	2,000.00	1,000.00
36900	Charges for Current Services	1,526.12	1,958.04	2,000.00	1,000.00
37050	Other Revenue				
37050	Sale of Property	578.11	954.75	0.00	0.00
37051	Sale of book	31.99	337.72	100.00	0.00
37055	Proceeds from Bonds	2,000,500.00	0.00	0.00	0.00
37100	Private ContribDonations	9,804.00	8,936.03	2,501,000.00	1,000.00
37900	Miscellaneous Other Revenue	1,887.76	11,302.69	5,000.00	5,000.00
37900	Other Revenue	2,012,801.86	21,531.19	2,506,100.00	6,000.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
38900	Transfer From Other Funds				
38900	Transfer from Library Funds	0.00	550,000.00	0.00	0.00
38900	Transfer From Other Funds	0.00	550,000.00	0.00	0.00
39100	Reimbursement from Others				
39100	Reimbursements	28,096.20	7,144.58	2,000.00	0.00
39105	Library Foundation Reimbursmnt	67,011.80	104,821.20	0.00	977,600.00
39105	Reimbursement from Others	95,108.00	111,965.78	2,000.00	977,600.00
39500	Other Financing Source				
39500	Notes Payable Proceeds	0.00	0.00	0.00	0.00
39500	Other Financing Source	0.00	0.00	0.00	0.00
	Component Unit	3,795,337.18	2,443,476.62	4,245,190.00	2,795,170.00

General Ledger Summary by Source



Expense	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Component Unit				
Personnel Services	1,113,790.73	1,103,566.50	1,126,065.00	1,186,480.00
Contractual Services	388,146.37	332,198.68	377,695.00	301,900.00
Commodities	158,668.25	227,601.79	213,500.00	206,500.00
Capital Outlay	884,687.91	1,941,363.72	4,000,000.00	0.00
Other Charges	161,114.17	702,703.99	5,210,690.00	1,100,290.00
Component Unit	2,706,407.43	4,307,434.68	10,927,950.00	2,795,170.00

General Ledger
Detail by Source



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
41000	Component Unit				
	Personnel Services				
41000	Regular Employees	707,417.49	771,341.09	787,470.00	827,905.00
41005	Workers Comp Wages	0.00	0.00	0.00	0.00
42000	Temporary Employees	91,859.45	31,824.50	42,120.00	47,320.00
43000	Overtime	58.54	304.16	200.00	200.00
47400	Unemployment Insurance	1,695.58	2,096.37	2,930.00	3,090.00
47600	Workers Comp Premium	10,920.00	14,400.00	15,420.00	16,365.00
47700	Health Insurance Premium	127,221.76	120,309.48	134,080.00	140,000.00
47750	Retiree Health Insurance	0.00	0.00	0.00	0.00
47755	OPEB Contributions	125.00	0.00	195.00	220.00
48000	Pension Contributions	113,343.14	101,824.79	80,185.00	84,425.00
48200	Social Security Contributions	61,149.77	61,466.11	63,465.00	66,955.00
48200	Personnel Services	1,113,790.73	1,103,566.50	1,126,065.00	1,186,480.00
51000	Contractual Services				
51000	Professional Services	161,899.88	75,700.60	136,495.00	35,000.00
51500	Printing and Advertising	3,972.68	14,288.64	3,500.00	3,500.00
51501	Binding	200.07	0.00	200.00	200.00
52000	Electricity	24,853.65	36,321.03	30,000.00	30,000.00
52300	Heat	10,587.46	22,262.87	15,000.00	22,000.00
52500	Sewer	960.91	1,126.08	1,200.00	1,200.00
53000	Postage	4,705.70	4,696.56	4,000.00	4,000.00
54000	Telecommunications	5,335.86	4,851.91	5,000.00	5,000.00
54500	Training and Travel	2,761.60	5,448.24	6,500.00	7,500.00
55000	Dues and Subscriptions	69,870.68	80,626.81	75,000.00	85,500.00
55500	Maintenance of Equipment	7,990.56	768.81	5,000.00	5,000.00
55700	Mtce of Buildings & Improvemnt	69,479.73	54,762.98	65,000.00	70,000.00
55800	Maintenance Computer Equipmnt	8,172.59	4,239.15	5,000.00	5,000.00
56593	BoilerMachinery	0.00	0.00	0.00	0.00
56597	Property Repairs	17,355.00	27,105.00	25,800.00	28,000.00
59590	Administrative Fee	0.00	0.00	0.00	0.00
59590	Contractual Services	388,146.37	332,198.68	377,695.00	301,900.00
61000	Commodities				
61000	Office Supplies	22,477.09	20,792.57	20,000.00	20,000.00
61500	Minor Office Mach & Equipmt	0.00	420.72	1,000.00	1,000.00
61700	Minor Computer EquipSupplies	6,356.10	63,236.26	5,000.00	5,000.00
61800	Minor Furniture	198.79	0.00	2,000.00	2,000.00
64100	Special Events Supplies	11,713.20	9,373.41	7,500.00	7,500.00
65000	Cleaning & Household Supplies	1,760.94	1,045.95	3,000.00	3,000.00
66000	Materials Maintain BldImpro	119.89	343.13	1,500.00	1,500.00
67000	Books - Adults	45,472.37	56,664.63	85,000.00	80,000.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
67001	Periodicals	15,778.39	18,054.58	17,000.00	20,000.00
67002	Books - Young Adults	2,085.81	2,095.82	2,500.00	2,500.00
67003	Books - Childrens	24,746.54	23,435.97	26,500.00	25,000.00
68000	Food	1,403.85	1,787.00	1,500.00	2,000.00
69500	Other Comm Not Classified	0.00	0.00	0.00	1,000.00
69502	AV Materials	22,429.41	23,935.77	35,000.00	30,000.00
69503	Electronic Databases	4,125.87	6,405.99	6,000.00	6,000.00
69504	Digital Materials	0.00	9.99	0.00	0.00
69504	Commodities	158,668.25	227,601.79	213,500.00	206,500.00
71000	Capital Outlay				
71000	Machinery & Equipment	460,994.98	0.00	0.00	0.00
73000	Land	423,692.93	1,002,859.36	0.00	0.00
75000	Buildings	0.00	938,504.36	4,000,000.00	0.00
76000	Improvemt Other than Buildings	0.00	0.00	0.00	0.00
76000	Capital Outlay	884,687.91	1,941,363.72	4,000,000.00	0.00
83100	Other Charges				
83100	Contribution to Others	0.00	0.00	0.00	500.00
84500	Property Tax	754.71	778.90	0.00	0.00
85000	Other Funds Transfer To	0.00	0.00	0.00	0.00
85500	Refunds & Reimbursements	0.00	0.00	0.00	0.00
85900	Transfer to Library Funds	0.00	550,000.00	0.00	0.00
86000	Contingencies	0.00	0.00	11,000.00	10,000.00
87300	Interest on Bonds	0.00	0.00	0.00	0.00
87500	Interest on Other Debt	152,332.33	142,661.32	142,500.00	33,100.00
88100	Bond Principal Payments	0.00	0.00	0.00	0.00
88200	Other Principal Payments	0.00	0.00	5,050,690.00	1,050,190.00
88300	Lease Payments	8,027.13	9,263.77	6,500.00	6,500.00
89800	Loss on Assets	0.00	0.00	0.00	0.00
89800	Other Charges	161,114.17	702,703.99	5,210,690.00	1,100,290.00
	Component Unit	2,706,407.43	4,307,434.68	10,927,950.00	2,795,170.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
900	Public Library				
	Taxes				
900-0000-30010-00	Property Tax	1,554,570.77	1,571,835.64	1,635,355.00	1,716,070.00
900-0000-30020-00	Replacement Tax	0.00	0.00	0.00	0.00
	Taxes	1,554,570.77	1,571,835.64	1,635,355.00	1,716,070.00
	Licenses and Permits				
900-0000-31900-00	Misc Licenses & Permits	1,106.34	1,512.89	0.00	0.00
	Licenses and Permits	1,106.34	1,512.89	0.00	0.00
	Fines and Costs				
900-0000-32010-00	Fines and Costs	0.00	0.00	0.00	0.00
	Fines and Costs	0.00	0.00	0.00	0.00
	Use of Money & Property				
900-0000-33010-00	Interest on Investments	2,505.65	1,081.99	0.00	0.00
900-0000-33012-00	Unrealized Gain on Investment	0.00	0.00	0.00	0.00
900-0000-33100-00	Rental of Property	320.45	230.00	0.00	0.00
900-0000-33900-00	Misc Revenue	2,443.66	3,400.64	500.00	500.00
	Use of Money & Property	5,269.76	4,712.63	500.00	500.00
	Intergovernmental Revenue				
900-0000-35100-00	Fed Operate Assist Grants	9,100.00	16,418.93	12,000.00	10,000.00
900-0000-35300-00	State Operate Assist Grant	40,243.75	47,987.63	40,000.00	44,000.00
900-0000-35315-00	Federal Reimbursements	0.00	2,426.96	0.00	0.00
900-0000-35900-00	Misc Intergovernmental Rev	0.00	0.00	0.00	0.00
	Intergovernmental Revenue	49,343.75	66,833.52	52,000.00	54,000.00
	Charges for Current Services				
900-0000-36900-00	Misc Chgs - Current Services	1,526.12	1,958.04	2,000.00	1,000.00
	Charges for Current Services	1,526.12	1,958.04	2,000.00	1,000.00
	Other Revenue				
900-0000-37050-00	Sale of Property	578.11	954.75	0.00	0.00
900-0000-37051-00	Sale of book	31.99	337.72	100.00	0.00
900-0000-37100-00	Private Contributions	9,804.00	8,936.03	1,000.00	1,000.00
900-0000-37900-00	Misc Other Revenue	207.09	414.95	0.00	0.00
	Other Revenue	10,621.19	10,643.45	1,100.00	1,000.00
	Reimbursement from Others				

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
900-0000-39100-00	Reimbursements	28,096.20	7,144.58	2,000.00	0.00
900-0000-39105-00	Library Foundation	5,947.21	598.49	0.00	0.00
	Reimbursmnt				
	Reimbursement from Others	34,043.41	7,743.07	2,000.00	0.00
	Revenue	1,656,481.34	1,665,239.24	1,692,955.00	1,772,570.00
	Personnel Services				
900-0000-41000-00	Regular Employees	707,417.49	771,341.09	787,470.00	827,905.00
900-0000-41005-00	Workers Comp Wages	0.00	0.00	0.00	0.00
900-0000-42000-00	Temporary Employees	91,859.45	31,824.50	42,120.00	47,320.00
900-0000-43000-00	Overtime Pay	58.54	304.16	200.00	200.00
900-0000-47400-00	Unemployment Insurance	1,695.58	2,096.37	2,930.00	3,090.00
900-0000-47600-00	Workers Compensation Premium	10,920.00	14,400.00	15,420.00	16,365.00
900-0000-47700-00	Health Insurance Premium	127,221.76	120,309.48	134,080.00	140,000.00
900-0000-47750-00	Retiree Health Insurance	0.00	0.00	0.00	0.00
900-0000-47755-00	OPEB Contributions	125.00	0.00	195.00	220.00
900-0000-48000-00	Pension Contributions	113,343.14	101,824.79	80,185.00	84,425.00
900-0000-48200-00	Social Security Contributions	61,149.77	61,466.11	63,465.00	66,955.00
	Personnel Services	1,113,790.73	1,103,566.50	1,126,065.00	1,186,480.00
	Contractual Services				
900-0000-51000-00	Professional Services	21,802.59	19,724.09	36,495.00	35,000.00
900-0000-51500-00	Printing & Advertising	3,972.68	7,092.98	3,500.00	3,500.00
900-0000-51501-00	Binding	200.07	0.00	200.00	200.00
900-0000-52000-00	Electricity	24,853.65	36,321.03	30,000.00	30,000.00
900-0000-52300-00	Heat	10,587.46	22,262.87	15,000.00	22,000.00
900-0000-52500-00	Water & Sewer	960.91	1,126.08	1,200.00	1,200.00
900-0000-53000-00	Postage	4,705.70	4,696.56	4,000.00	4,000.00
900-0000-54000-00	Telecommunications	5,335.86	4,851.91	5,000.00	5,000.00
900-0000-54500-00	Training and Travel	2,761.60	5,448.24	6,500.00	7,500.00
900-0000-55000-00	Dues & Subscriptions	69,870.68	80,626.81	75,000.00	85,500.00
900-0000-55500-00	Maintenance of Equipment	7,990.56	768.81	5,000.00	5,000.00
900-0000-55700-00	Maint of Building & Improvemnt	68,979.73	54,762.98	65,000.00	70,000.00
900-0000-55800-00	Maint of Computer Equipment	8,172.59	4,239.15	5,000.00	5,000.00
900-0000-56593-00	Boiler & Machinery Premium	0.00	0.00	0.00	0.00
900-0000-56597-00	Prop Prem-Risk Mgt Contrib	17,355.00	27,105.00	25,800.00	28,000.00
900-0000-59590-00	Administrative Fee	0.00	0.00	0.00	0.00
	Contractual Services	247,549.08	269,026.51	277,695.00	301,900.00
	Commodities				
900-0000-61000-00	Office Supplies	22,477.09	20,792.57	20,000.00	20,000.00
900-0000-61500-00	Minor Office Machinery & Equip	0.00	420.72	1,000.00	1,000.00
900-0000-61700-00	Minor Computer Equip & Supp	6,356.10	33,820.82	5,000.00	5,000.00
900-0000-61800-00	Minor Furniture	198.79	0.00	2,000.00	2,000.00
900-0000-64100-00	Special Events Supplies	11,713.20	9,373.41	7,500.00	7,500.00
900-0000-65000-00	Cleaning & Household Supplies	1,760.94	1,045.95	3,000.00	3,000.00
900-0000-66000-00	Materials to Mntn BldgsImprov	119.89	343.13	1,500.00	1,500.00
900-0000-67000-00	Books - Adults	45,472.37	56,664.63	85,000.00	80,000.00
900-0000-67001-00	Periodicals	15,778.39	18,054.58	17,000.00	20,000.00
900-0000-67002-00	Books - Young Adults	2,085.81	2,095.82	2,500.00	2,500.00
900-0000-67003-00	Books - Childrens	24,746.54	23,435.97	26,500.00	25,000.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
900-0000-68000-00	Food	1,403.85	1,787.00	1,500.00	2,000.00
900-0000-69500-00	Other Commodities Not Classifd	0.00	0.00	0.00	1,000.00
900-0000-69502-00	AV Materials	22,429.41	23,935.77	35,000.00	30,000.00
900-0000-69503-00	Electronic Databases	4,125.87	6,405.99	6,000.00	6,000.00
900-0000-69504-00	Digital Materials	0.00	9.99	0.00	0.00
	Commodities	158,668.25	198,186.35	213,500.00	206,500.00
	Capital Outlay				
900-0000-76000-00	Improvemnt Other Than Building	0.00	0.00	0.00	0.00
	Capital Outlay	0.00	0.00	0.00	0.00
	Other Charges				
900-0000-83100-00	Contributions to Others	0.00	0.00	0.00	500.00
900-0000-85000-00	Transfers to Other Funds	0.00	0.00	0.00	0.00
900-0000-85500-00	Refunds & Reimbursements	0.00	0.00	0.00	0.00
900-0000-85900-00	Transfer to Library Funds	0.00	550,000.00	0.00	0.00
900-0000-86000-00	Contingencies	0.00	0.00	10,000.00	10,000.00
900-0000-87500-00	Interest on Other Debt	0.00	8,000.39	10,500.00	10,500.00
900-0000-88200-00	Other Principal Payments	0.00	0.00	50,190.00	50,190.00
900-0000-88300-00	Lease Payments	8,027.13	9,263.77	6,500.00	6,500.00
900-0000-89800-00	Loss on Assets	0.00	0.00	0.00	0.00
	Other Charges	8,027.13	567,264.16	77,190.00	77,690.00
	Expense	1,528,035.19	2,138,043.52	1,694,450.00	1,772,570.00
900	Public Library	128,446.15	-472,804.28	-1,495.00	0.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
905	Library Working Cash				
	Use of Money & Property				
905-0000-33010-00	Interest on Investments	385.91	178.55	175.00	0.00
905-0000-33012-00	Unrealized Gain on Investment	0.00	0.00	0.00	0.00
	Use of Money & Property	385.91	178.55	175.00	0.00
	Transfer From Other Funds				
905-0000-38900-00	Transfer from Library Funds	0.00	0.00	0.00	0.00
	Transfer From Other Funds	0.00	0.00	0.00	0.00
	Revenue	385.91	178.55	175.00	0.00
	Contractual Services				
905-0000-51000-00	Professional Services	0.00	0.00	0.00	0.00
	Contractual Services	0.00	0.00	0.00	0.00
	Expense	0.00	0.00	0.00	0.00
905	Library Working Cash	385.91	178.55	175.00	0.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
910	Library Computer Replacement				
	Use of Money & Property				
910-0000-33010-00	Interest on Investments	127.60	45.23	60.00	0.00
910-0000-33012-00	Unrealized Gain on Investment	0.00	0.00	0.00	0.00
	Use of Money & Property	127.60	45.23	60.00	0.00
	Transfer From Other Funds				
910-0000-38900-00	Transfer from Library Funds	0.00	0.00	0.00	0.00
	Transfer From Other Funds	0.00	0.00	0.00	0.00
	Revenue	127.60	45.23	60.00	0.00
	Contractual Services				
910-0000-51000-00	Professional Services	0.00	0.00	0.00	0.00
	Contractual Services	0.00	0.00	0.00	0.00
	Commodities				
910-0000-61700-00	Minor Computer Equip & Supp	0.00	29,415.44	0.00	0.00
	Commodities	0.00	29,415.44	0.00	0.00
	Expense	0.00	29,415.44	0.00	0.00
910	Library Computer Replacement	127.60	-29,370.21	60.00	0.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
915	Library Long Term Capital Taxes				
915-0000-30020-00	Replacement Tax	40,000.00	40,000.00	40,000.00	40,000.00
	Taxes	40,000.00	40,000.00	40,000.00	40,000.00
	Fines and Costs				
915-0000-32010-00	Fines and Costs	871.24	1,056.86	7,000.00	0.00
	Fines and Costs	871.24	1,056.86	7,000.00	0.00
	Use of Money & Property				
915-0000-33010-00	Interest on Investments	34,225.83	1,820.90	0.00	0.00
915-0000-33012-00	Unrealized Gain on Investment	0.00	0.00	0.00	0.00
	Use of Money & Property	34,225.83	1,820.90	0.00	0.00
	Intergovernmental Revenue				
915-0000-35310-00	State Capital Grants	0.00	0.00	0.00	0.00
915-0000-35900-00	Misc Intergovernmental Rev	0.00	70,000.00	0.00	0.00
	Intergovernmental Revenue	0.00	70,000.00	0.00	0.00
	Other Revenue				
915-0000-37055-00	Proceeds From Loan	2,000,500.00	0.00	0.00	0.00
915-0000-37100-00	Private Contributions	0.00	0.00	2,500,000.00	0.00
915-0000-37900-00	Misc Other Revenue	1,680.67	10,887.74	5,000.00	5,000.00
	Other Revenue	2,002,180.67	10,887.74	2,505,000.00	5,000.00
	Transfer From Other Funds				
915-0000-38900-00	Transfer from Library Funds	0.00	0.00	0.00	0.00
	Transfer From Other Funds	0.00	0.00	0.00	0.00
	Reimbursement from Others				
915-0000-39105-00	Library Foundation Reimbursmnt	61,064.59	104,222.71	0.00	977,600.00
	Reimbursement from Others	61,064.59	104,222.71	0.00	977,600.00
	Other Financing Source				
915-0000-39500-00	Notes Payable Proceeds	0.00	0.00	0.00	0.00
	Other Financing Source	0.00	0.00	0.00	0.00
	Revenue	2,138,342.33	227,988.21	2,552,000.00	1,022,600.00

Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
	Contractual Services				
915-0000-51000-00	Professional Services	140,097.29	55,976.51	100,000.00	0.00
915-0000-51500-00	Printing & Advertising	0.00	7,195.66	0.00	0.00
915-0000-55700-00	Maint of Building & Improvemnt	500.00	0.00	0.00	0.00
	Contractual Services	140,597.29	63,172.17	100,000.00	0.00
	Capital Outlay				
915-0000-71000-00	Machinery & Equipment	0.00	0.00	0.00	0.00
915-0000-73000-00	Land	423,692.93	1,002,859.36	0.00	0.00
915-0000-75000-00	Buildings	0.00	938,504.36	4,000,000.00	0.00
	Capital Outlay	423,692.93	1,941,363.72	4,000,000.00	0.00
	Other Charges				
915-0000-84500-00	Property Tax	754.71	778.90	0.00	0.00
915-0000-85900-00	Transfer to Library Funds	0.00	0.00	0.00	0.00
915-0000-86000-00	Contingencies	0.00	0.00	1,000.00	0.00
915-0000-87300-00	Interest on Bonds	0.00	0.00	0.00	0.00
915-0000-87500-00	Interest on Other Debt	78,095.16	134,660.93	132,000.00	22,600.00
915-0000-88100-00	Bond Principal Payments	0.00	0.00	0.00	0.00
915-0000-88200-00	Other Principal Payments	0.00	0.00	0.00	1,000,000.00
	Other Charges	78,849.87	135,439.83	133,000.00	1,022,600.00
	Expense	643,140.09	2,139,975.72	4,233,000.00	1,022,600.00
915	Library Long Term Capital	1,495,202.24	-1,911,987.51	-1,681,000.00	0.00

General Ledger
Detail by Account



Acct #	Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
918	Capital ImprovementDevelopmnt				
	Use of Money & Property				
918-0000-33010-00	Interest on Investments	0.00	25.39	0.00	0.00
	Use of Money & Property	0.00	25.39	0.00	0.00
	Transfer From Other Funds				
918-0000-38900-00	Transfer from Library Funds	0.00	550,000.00	0.00	0.00
	Transfer From Other Funds	0.00	550,000.00	0.00	0.00
	Revenue	0.00	550,025.39	0.00	0.00
	Capital Outlay				
918-0000-71000-00	Machinery & Equipment	460,994.98	0.00	0.00	0.00
	Capital Outlay	460,994.98	0.00	0.00	0.00
	Other Charges				
918-0000-87500-00	Interest on Other Debt	74,237.17	0.00	0.00	0.00
918-0000-88200-00	Other Principal Payments	0.00	0.00	5,000,500.00	0.00
	Other Charges	74,237.17	0.00	5,000,500.00	0.00
	Expense	535,232.15	0.00	5,000,500.00	0.00
918	Capital ImprovementDevelopmnt	-535,232.15	550,025.39	-5,000,500.00	0.00

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