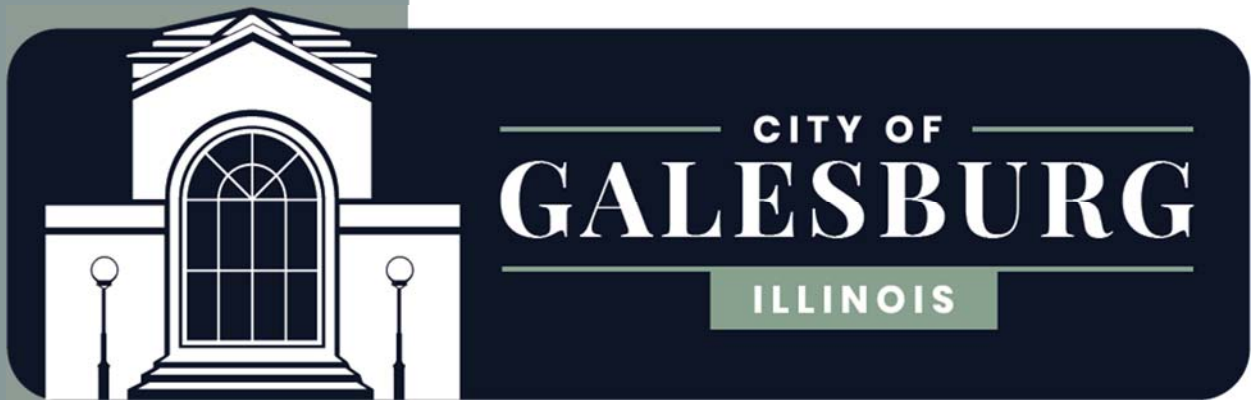




Fiscal Year 2024 Annual Budget

For fiscal year ending 12/31/2024

City of Galesburg
55 West Tompkins Street
Galesburg, IL 61401

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Table of Contents

Officers and Officials	1
Fund Structure and Description of Funds	3
Revenue Overview	25
Expenditure Overview.....	41
Debt Position.....	47
Fund Balance Projection by Fund	51
Budget Fund Summary by Category	61
Budget Fund Summary.....	77
General Fund Summary	80
General Fund Revenue Summary by Source	81
General Fund Revenue Detail by Source	82
General Revenues	85
General Fund Expenditure Summary by Source	89
General Fund Expenditure Detail by Source	90
City Council	93
City Manager	94
City Clerk	95
Human Resources/Benefits	96
Legal	97
Contracts and Subsidies	98
Finance	99
Management Information Systems	100
Planning	101
Inspections	102
Engineering	103
Fleet Services	104
Street and Bridge Maintenance	105
Fire and Police Commission	107
Police.....	108
School Crossing Guard	110
Communications and Records	111
Fire	113
Emergency Services	115

Special Revenue Funds.....	117
Special Revenue Funds Summary	117
Revenue Summary by Source	119
Revenue Detail by Source	120
Expenditure Summary by Source.....	123
Expenditure Detail by Source.....	124
Motor Fuel Tax.....	126
Community Improvements/Infrastructure	127
Grants.....	128
City Gas Tax.....	129
Federal Special Enforcement	130
Special Enforcement	131
911 Communications	132
Storm Water Utility.....	133
Park & Recreation	134
Park & Rec Admin	136
City Hall Building & Grounds	137
PSB Building & Grounds	138
Park & Operation Maintenance	139
Golf Course	140
Allison Campground	141
Lake Storey Beach	142
Pavilion	143
Recreation Special Programs	144
Lakeside Recreation Facility	145
Lakeside Water Park	146
Hawthorne Pool	147
Hawthorne Gymnasium	148
Linwood Cemetery	149
Forestry	150
Community Center	151
Airport Operations	152
Foreign Fire	154
Property Redevelopment.....	155
Economic Development.....	156
CDBG Repayment.....	158
UDAG Repayment	159
Public Transportation Services.....	160
Handivan.....	161
Bus Subsidy.....	162
Public Transportation Projects.....	163

Debt Service Funds.....	165
Debt Service Funds Summary	165
Revenue Summary by Source	166
Revenue Detail by Source	167
Expenditure Summary by Source.....	168
Expenditure Detail by Source.....	169
2016 GO Bond Debt Service.....	170
2023 GO Bond Debt	171
2011C Business Park Bonds	172
Business District 2013A GO Bonds.....	173
Capital Project Funds	175
Capital Project Funds Summary	175
Revenue Summary by Source	176
Revenue Detail by Source	177
Expenditure Summary by Source.....	178
Expenditure Detail by Source.....	179
TIF 3 Regency Capital Projects	180
TIF IV	181
TIF V	182
Players Fields Capital Improvement	183
2023 GO Bond Capital Expense	184
Building Repair and Maintenance	185
Planning Capital Improvement	186
TIF Downtown.....	187
TIF East Main.....	188
Computer Replacement.....	189
Vehicle Replacement	190
Utility Tax Capital Projects	191
Seminary Street Business District	192
Enterprise Funds	193
Enterprise Funds Summary.....	193
Revenue Summary by Source	194
Revenue Detail by Source	195
Expenditure Summary by Source.....	196
Expenditure Detail by Source.....	197
Water Operations	199
Refuse	202
Internal Service Funds.....	205
Internal Service Funds Summary	205

Revenue Summary by Source	206
Revenue Detail by Source	207
Expenditure Summary by Source.....	208
Expenditure Detail by Source.....	209
Risk Management	210
Trust/Pension Funds	213
Trust/Pension Funds Summary	213
Revenue Summary by Source	214
Revenue Detail by Source	215
Expenditure Summary by Source.....	216
Expenditure Detail by Source.....	217
OPEB Trust	218
Permanent Funds.....	219
Permanent Funds Summary.....	219
Revenue Summary by Source	220
Revenue Detail by Source	221
Expenditure Summary by Source.....	222
Expenditure Detail by Source.....	223
Linwood Cemetery Trust.....	224
East Linwood Cemetery Trust	225
Component Unit.....	227
Component Unit Summary	227
Revenue Summary by Source	228
Revenue Detail by Source	229
Expenditure Summary by Source.....	230
Expenditure Detail by Source.....	231
Galesburg Public Library	233
Library Working Cash.....	236
Library Computer Replacement.....	237
Library Long Term Capital.....	238
Capital Improvement/Development.....	240

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	Evan Miller
Council Member Ward 4	Dwight White
Council Member Ward 5	Heather Acerra
Council Member Ward 6	Sarah Davis
Council Member Ward 7	Steve Cheesman
City Clerk	Kelli Bennewitz

Appointed

Title	Name
City Manager	Eric Hanson
City Attorney	Vacant
Director of Public Works	Michael Doi
Director of Finance & Information Systems/Treasurer	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 Annual Comprehensive 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 various 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, processes foreclosures proceedings, oversees real estate transactions, prosecutes all City ordinance violations and reviews and drafts 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 duties and services of the City Comptroller and Treasurer as prescribed by State Statutes and City of Galesburg ordinances. The Comptroller supervises the receipt, collection, or disbursement of the municipal revenue. The Treasurer is the custodian of the City's monies.

Management Information Systems (MIS) (207)

The Management Information Systems division supports all technological needs for the City of Galesburg departments and divisions and 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 IT Manager 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 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 by 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.

Community Improvement and Infrastructure (12)

On December 19, 2022, the City Council approved a ¼% increase to the home rule sales tax. The ¼% sales tax will be used for infrastructure improvements and a method of funding community improvement expenses. During the life of the General Obligation Bond Series 2023, a portion of the home rule sales tax deposited into this fund will be utilized to pay for the annual debt service payments. The Series 2023 bonds will mature on December 30, 2032.

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 the 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. The gymnasium is available for citizens to reserve for various activities.

❖ **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 were utilized to fund the debt service payments for the Business Park until the bonds were paid in full in 2023. Funds can be utilized for 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 funding for 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, 2024, the City plans to abate property taxes and use designated revenue sources to repay the debt service due in 2024. The City budgets for three 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 series was issued at the true interest cost of 2.979%. The proceeds from the sale of bonds totaled \$9,600,000. The 2016 series was utilized to finance various capital projects. Monies from the utility tax will be used to cover the payments. The debt schedule for the Series 2016 is as follows:

Year	Principal	Interest	Total
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
	\$6,555,000	\$1,456,254	\$8,011,254

2023 General Obligation Bond (44)

The 2023 General Obligation Bond Fund accounts for debt service payments on the Bond Series 2023 which was issued at the true interest cost of 3.32%. The proceeds from the sale of bonds totaled \$5,420,683. The 2023 series bond issuance of \$4,920,000 General Obligation Bonds Series 2023 bears the coupon interest rate of 5%. The additional home rule sales tax approved by the City Council, that is deposited into the Community Improvement and Infrastructure Fund will be transferred into this fund to cover the debt payments. The debt schedule for the Series 2023 is as follows:

Year	Principal	Interest	Total
2024	275,000	437,333	712,333
2025	485,000	232,250	717,250
2026	510,000	208,000	718,000
2027	535,000	182,500	717,500
2028	565,000	155,750	720,750
2029	590,000	127,500	717,500
2030	620,000	98,000	718,000
2031	655,000	67,000	722,000
2032	685,000	34,250	719,250
	\$4,920,000	\$1,542,583	\$6,462,583

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 series was issued at the true interest cost of 4.01%. 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
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
	\$915,000	\$205,470	\$1,120,470

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 the 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 housing complex for students at Carl Sandburg College, is available to provide close living accommodations to the community college. TIF III expired in 2022 with final increments 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 being 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.

General Obligation Series 2023 Capital Improvement (52)

The General Obligation Series 2023 Capital Improvement Fund was established to receive the proceeds for the Series 2023 bonds and to manage the capital project expenditures associated with the 2023 General Obligation Bonds ordinance.

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.

TIF 6 (55)

The TIF 6 Fund was established to properly track the TIF 6 projects and provide for the redevelopment of this area. On October 2, 2023, the City council approved the TIF 6 area to include the Grand Avenue corridor between East Main Street and Knox Road 600E. TIF 6 will expire in 2046 with final increments to be received in 2047.

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%. The true interest cost of the 2015 bond issuance is 2.750%. 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
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
2031	590,000	39,000	629,000
2032	610,000	19,825	629,825
	\$4,850,000	\$788,009	\$5,638,009

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 true interest cost for the 2017 bonds is 3.317%. 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
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
	\$5,730,000	\$1,404,464	\$7,134,464

The following water rates are approved for the fiscal year 2024:

Customer	Rate Calculation	Rate per Unit (100 cubic ft)
Inside city limits	Inside rate	\$2.770
Pipeline	110% of inside rate	\$3.047
Outside city limits	200% of inside rate	\$5.540
Non-profit outside city limits	68% of inside rate	\$1.8836

The approved monthly facility fee for a meter less than 1" in size for the inside city limits customers will increase 3.5% from \$17.04 to \$17.64. 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 2024 monthly facility fees for the specific meter sizes are listed below.

Customer	< 1"	1" < 2"	2" < 4"	4" < 6"	6" >
Inside city limits	\$17.64	\$36.64	\$73.29	\$183.33	\$458.34
Pipeline	17.64	36.64	73.29	183.33	458.34
Outside city limits	35.28	73.28	146.58	366.66	916.68
Non-profit outside city limits	35.28	73.28	146.58	366.66	916.68

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

Service	2020	2021	2022	2023	2024
Water	\$15.91	\$15.91	\$16.47	\$17.04	\$17.64
Sewer	4.00	5.00	7.50	7.50	10.00
Refuse	21.00	21.85	22.65	24.29	25.47
Total	\$40.91	\$42.76	\$46.62	\$48.83	\$53.11

**FY 2024 assumes same sewer rate as 2023 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	2019	2020	2021	2022	2023
Water Usage Rate	\$2.400	\$2.50	\$2.50	\$2.59	\$2.68
Sewer Usage Rate	\$2.2440	\$2.992	\$3.740	4.114	4.488
% of Sewer Rate to Water Rate	93%	120%	150%	159%	168%

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 2024 will increase to \$25.47 per month as compared to the 2023 refuse rate of \$24.29 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.

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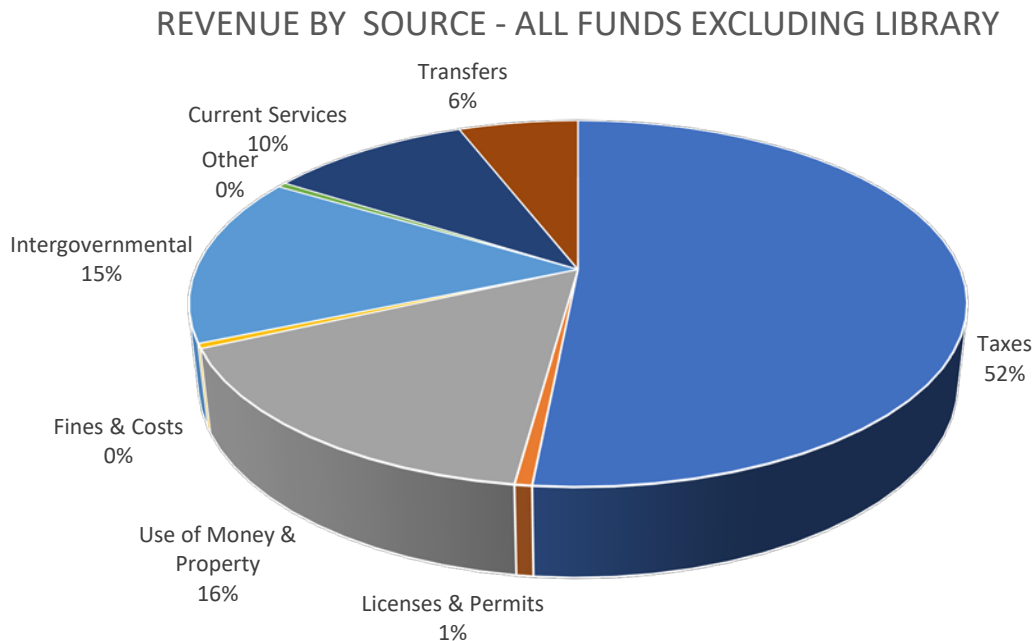


Revenue Overview

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.

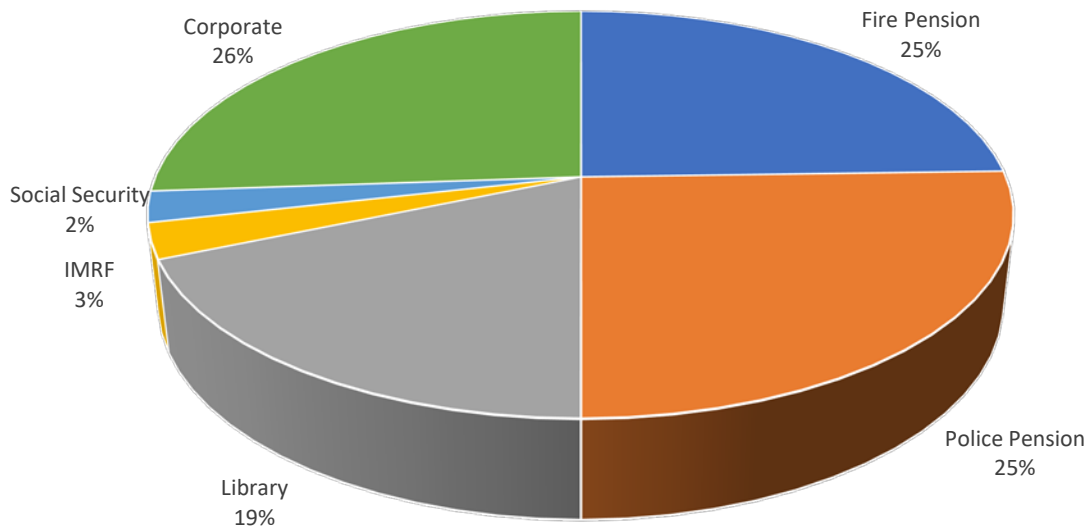
Revenue estimates for the current year are projected by examining trends developed over the past five years. Graphics are also utilized during the study of revenue to reveal significant trends, which may not otherwise be clearly evident. The majority of the revenue sources are projected by the Director 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, and the 1.25% home rule tax. State taxes primarily include income tax, 1% sales tax, replacement tax and local use tax. Total revenue with transfer transactions for FY 2024, excluding the public library, is projected to increase by \$4,976,040 or 8% from the FY 2023 approved budget.



Statement of Proposed Property Tax Revenue

Account Name	Fiscal Year 2023 Actual Extension	Fiscal Year 2024 Adopted Levy
General and Park & Rec Fund	\$2,660,633	\$2,660,635
Bond	0	0
IMRF	285,035	285,000
Social Security	250,100	250,100
Police Pension Fund	2,445,031	2,593,660
Fire Pension Fund	2,351,025	2,497,845
Totals	\$7,991,824	\$8,287,240
Actual and estimated tax rate	\$2.013	\$1.937
Library	\$1,716,087	\$1,894,995
Actual and estimated tax rate	\$0.432	\$0.443
Total All Funds	\$9,707,911	\$10,182,235
Percent of increase in total levy		4.89%
Actual and estimated tax rate	\$2.445	\$2.380

FY24 Adopted Property Tax Levy



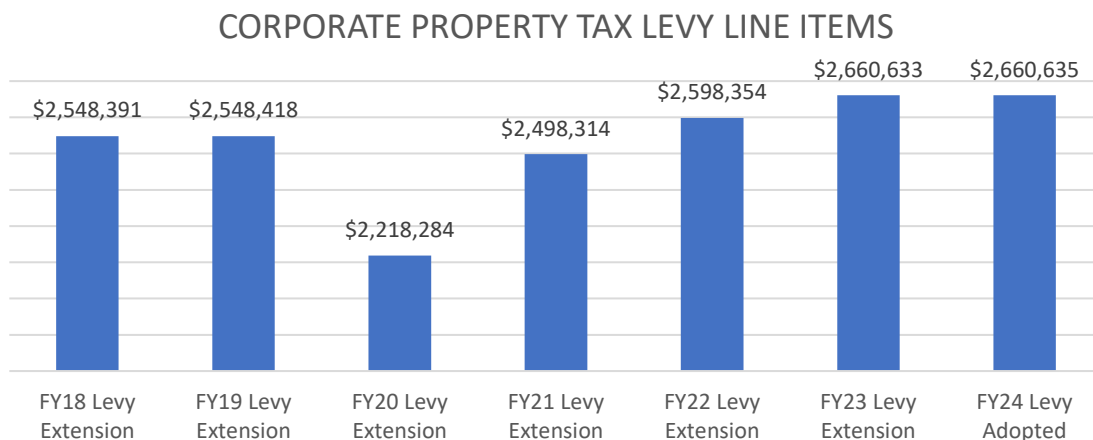
Revenue Analysis

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

In fiscal year 2024, the property tax, excluding Special Service Area property tax, comprises of 27% of total General Fund revenues and 5% of the Park & Recreation Fund revenues. In FY 2023, the budgeted amount for property taxes comprised of 29% of total General Fund revenues and 6% of total revenues for the Park & Revenue Fund.

Budgeted property tax dollars, excluding the SSA 1 special levy, in support of FY 2024 General Fund operations will increase from FY 2023 in the amount of \$295,540 which is due to an increase in the property tax line items for the public safety pension funds. Budgeted property taxes for the Park & Recreation Fund will remain relatively the same in FY 2024 as was budgeted in FY 2023 and will be used to assist in the operation and maintenance of the park facilities. The total dollar budgeted for FY 2024 property tax for the two funds, excluding the SSA 1 special levy, will increase in the amount of \$295,545 when compared to the FY 2023 budgeted amount making a total budget for the two funds of \$8,287,240.

When compared to the 2022 tax rate (for fiscal year 2023), the City's Corporate levy property tax rate, which excludes the Library, social security and pension funds, is estimated to decrease to \$0.622 versus \$0.670 per \$100 of assessed valuation. The rate for tax year 2021 (for fiscal year 2022) was \$0.706. 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 2024, sales tax revenue is projected to increase by approximately 14% or \$855,500 when compared to the budgeted FY 2023 revenue projection. The projected increase is based the anticipation that the sales trend will continue to occur as it has for the past few years.

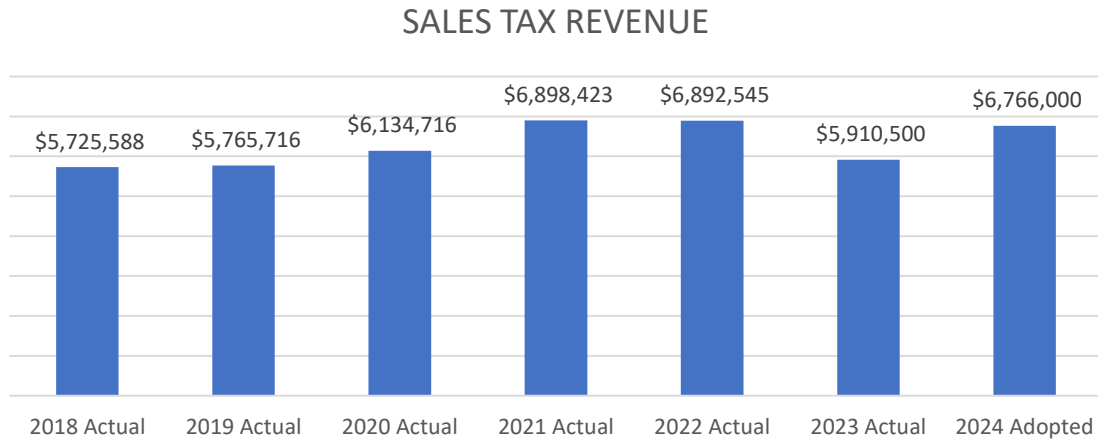
On December 19, 2022, the City Council approved a one-quarter of one percent increase to the home rule tax that is designated to be used for community improvement and infrastructure projects. On July 1, 2011, a one percent sales tax for education approved by voters in Knox County was implemented. Proceeds 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	1.25%
County	0.25%
Local	1.00%
County – Public Safety	0.50%
County - Education	1.00%
*Total	9.00%

**North Seminary Street Business District – total sales tax 10.00%*

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)

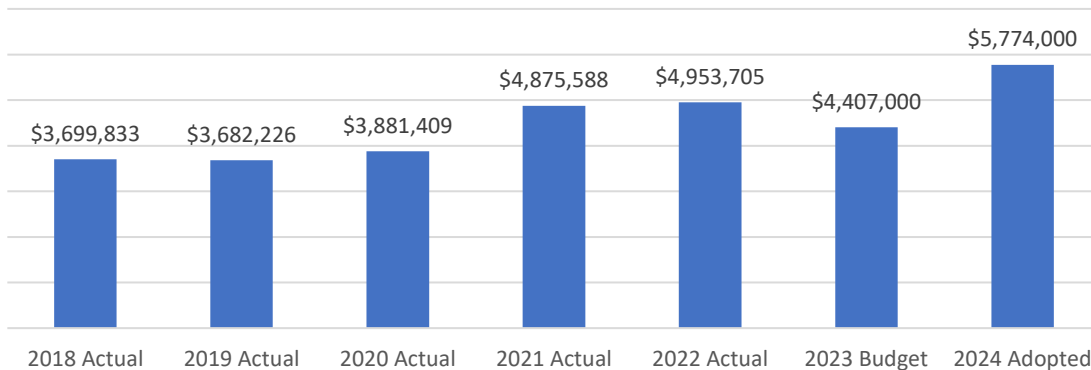
One of the City's local sales taxes is collected by the State of Illinois and remitted to the City. On January 1, 2004, the home rule sales tax was increased from 0.75% to 1%. The City distributes 0.75% of the home rule sales tax for the General Fund and Park & Recreation Fund operations and 0.25% of the home rule tax is deposited in the Economic Development Fund for the purpose of having funds available for economic development projects.

On December 19, 2022, the City Council approved an additional 0.25% to the home rule sales tax rate. This additional home rule sales tax is designated to be used for community improvements and infrastructure.

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. With the additional increase of 0.25% to the tax rate that was approved in December 2022, the local sales tax revenue is projected to increase by \$1,367,000 or 31% when compared to the FY 2023 budget projection.

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

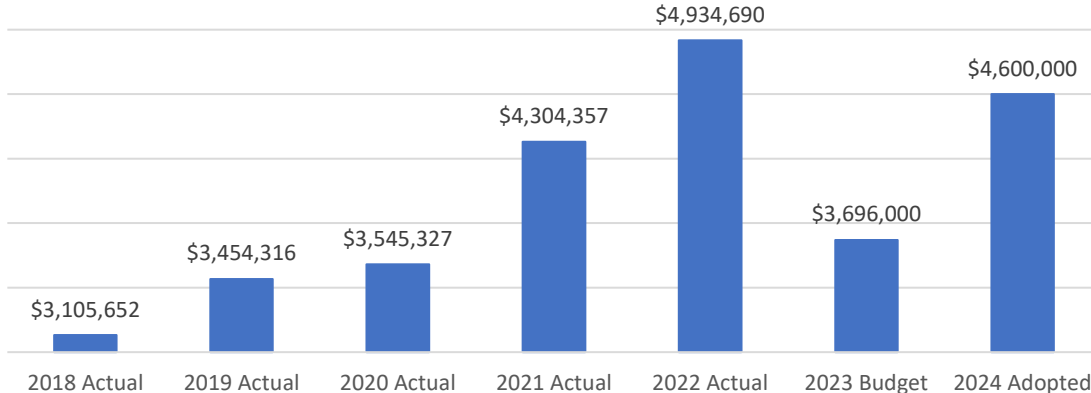
LOCAL SALES TAX REVENUE



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

Effective July 1, 2017, the personal income tax rate was adjusted to 4.95%. The formula, which distributes funds to all municipalities, considers population as a major factor. In FY 2024, this revenue is projected to increase when compared to the FY 2023 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.

STATE INCOME TAX REVENUE

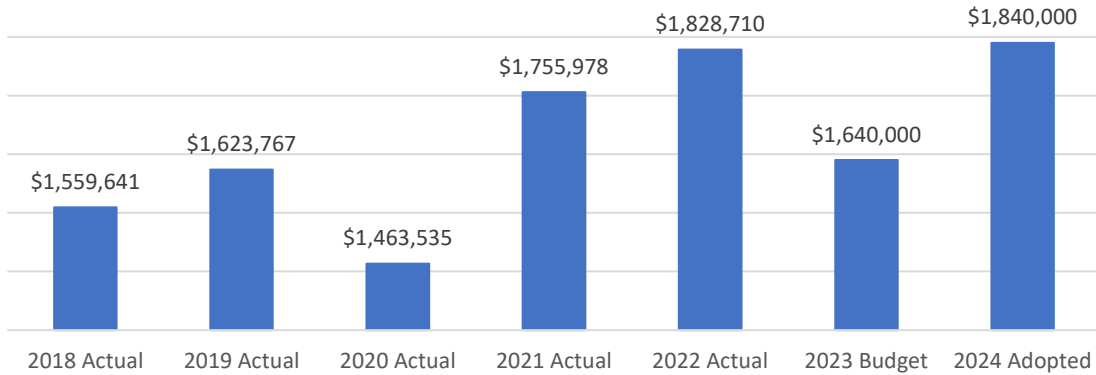


Food & Liquor Tax (General Operating and Park & Recreation Fund)

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 2024, the food & liquor tax budgeted amount will increase by \$200,000 or 12.2% when compared to FY 2023 budget amount.

FOOD & LIQUOR TAX REVENUE



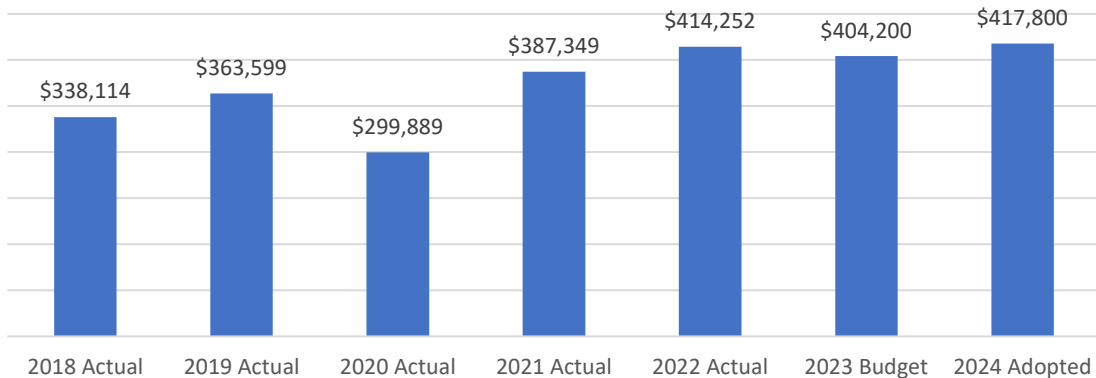
Licenses & Permits (General Operating Fund)

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 2024, licenses and permits category is projected to increase by \$13,600 or 3% when compared to the FY 2023 budgeted amount.

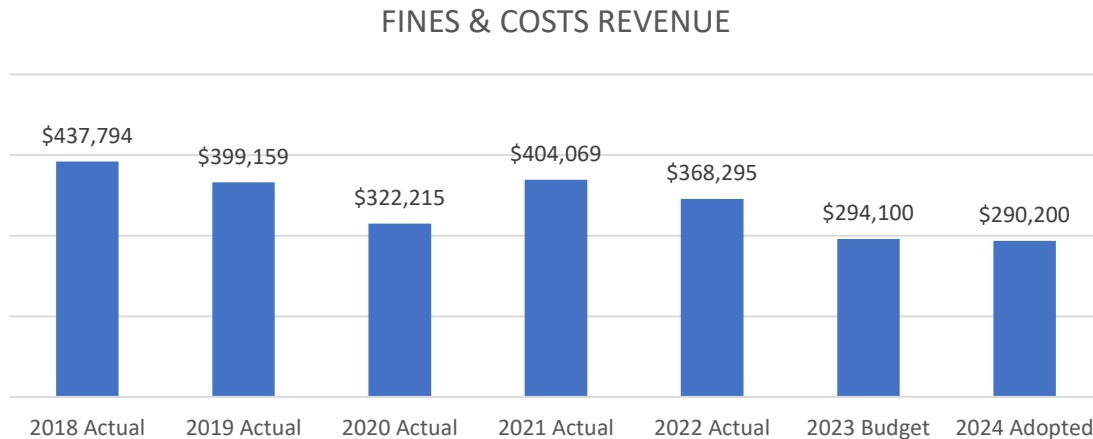
This revenue category typically has a consistent pattern from year to year. For FY 2024, all licenses and permit fees were evaluated by the administration. Revenues are directly tied to businesses established in the City. Licenses and permits revenues are 1.4% of total General Fund revenue.

LICENSES & PERMITS 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 2024 for fines and costs revenue will decrease by \$3,900 or 1.3% with most of this reflecting in an anticipated decrease in 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 interest income, franchise fees and telecommunication infrastructure fees.

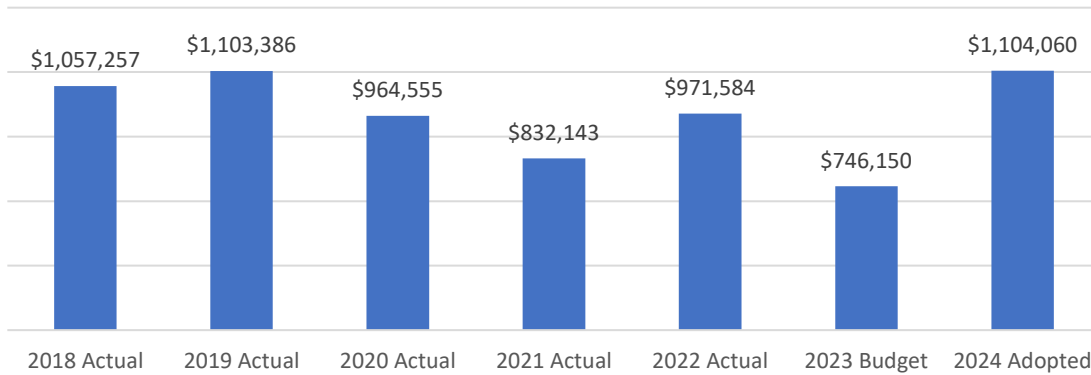
With the recent increases to interest rates by the Federal Reserve Board, the City is budgeting an increase of \$380,000 to the interest income revenue when compared to the FY 2023 budgeted amount.

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 \$10,000 or 4% when compared to FY 2023 to reflect the continual decrease in this revenue source.

The franchise fee is anticipated to decrease when compared to FY 2023 based on the current trend of this revenue source. During recent years, this funding source has remained somewhat consistent but may start to see a decline in future fiscal years.

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 4% of total General Fund revenue.

USE OF MONEY & PROPERTY REVENUE

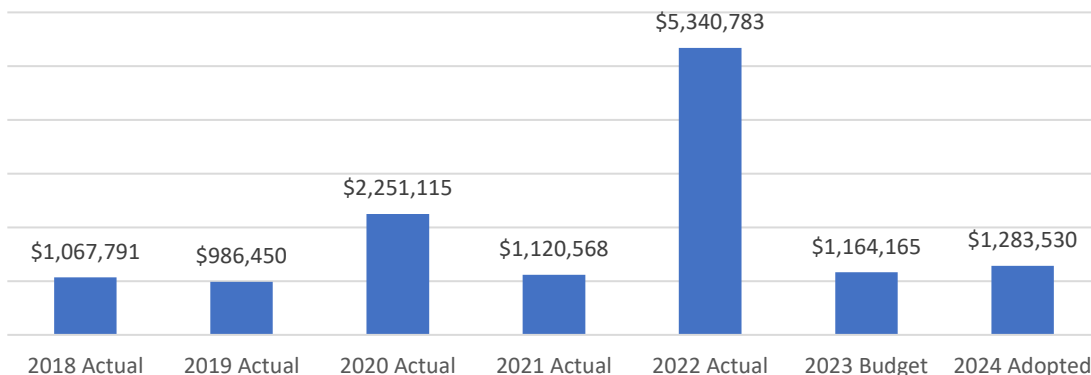


Intergovernmental Revenue (General Operating Fund)

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.

INTERGOVERNMENTAL REVENUE

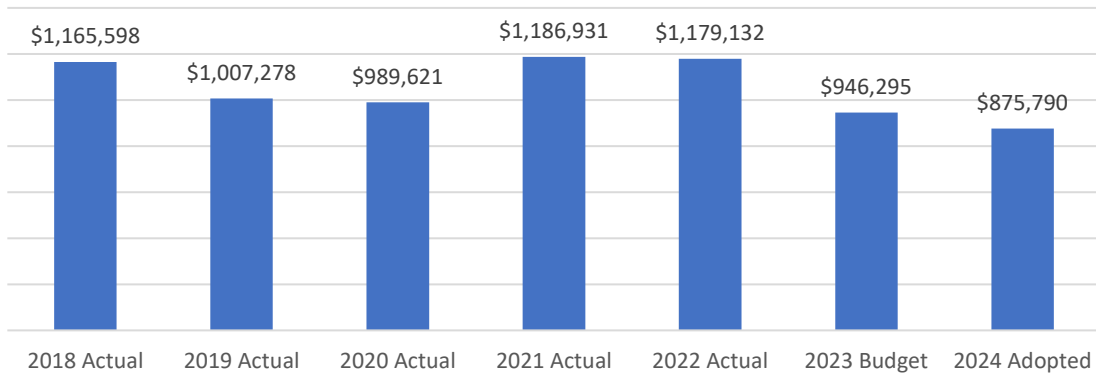


Charges for Current Services (General Operating Fund)

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 2024, the category is budgeted to decrease by \$70,505 or 7% when compared to FY 2023 due to the decrease in administrative fees charged to other funds. Charges for current services revenue is 3% of total General Fund revenue.

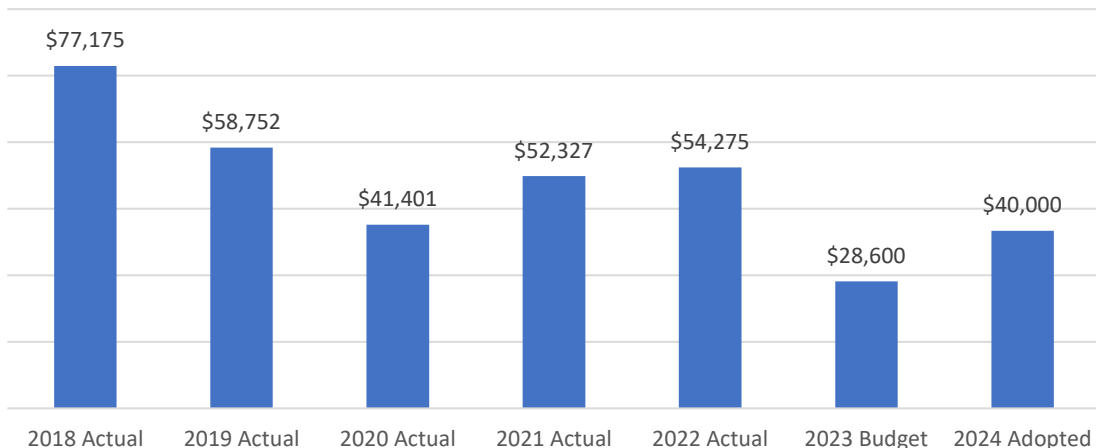
CHARGES FOR CURRENT SERVICES REVENUE



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 2024, 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 0.13% 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 2024, 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 2024, \$5.42 million of revenue is expected to be generated for the fund which represents an increase of \$686,215 or 14% when compared to the FY 2023 budgeted amount for the Park and Recreation Fund. The majority of this increase stems from the anticipated increase in shared taxes that will be provided to the Park and Recreation Fund.

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

Facility	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Bunker Links golf course	\$444,238	\$595,406	\$647,278	\$601,750	\$694,450
Campground	87,456	110,917	127,932	107,500	132,500
Lake Storey beach	21,981	18,143	18,017	19,700	22,200
Hawthorne pool and gym	12,975	16,288	14,469	21,500	25,000
Lakeside pool	25	44,113	113,438	100,100	132,400
Lakeside recreation facility	11,321	20,175	26,307	23,850	25,130
Pavilion	12,657	8,250	24,297	35,000	40,000
Park shelters	4,523	6,771	86	12,000	12,500
Recreation program	44,900	44,988	91,609	95,500	97,800
Total recreation facilities & programs	\$640,076	\$865,051	\$1,063,433	\$1,016,900	\$1,181,980

The 2024 budgeted revenue reflects an overall increase of \$165,080 or 16% for the recreation facilities listed above when compared to FY 2023. The Director of Parks and Recreation manages the fund and reports to the City Manager.

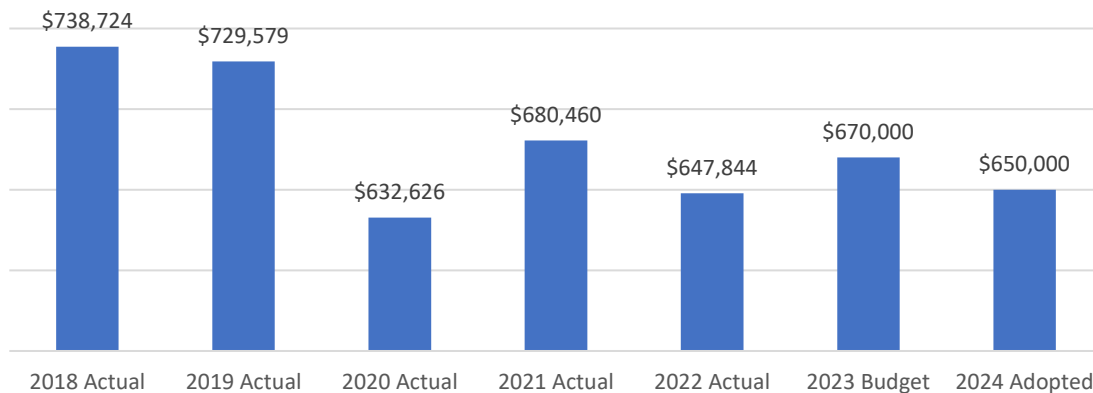
City Gas Tax Fund

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.

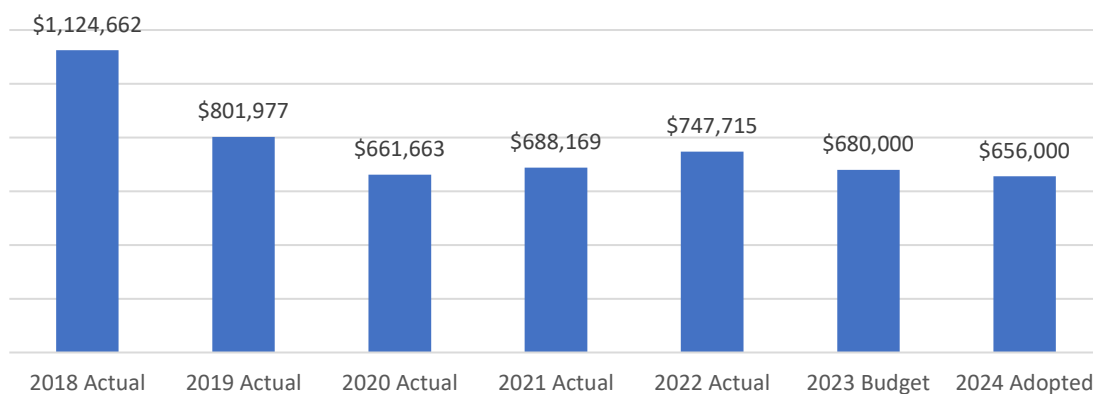
In FY 2011, the gas tax rate increased from two and one-half (2.5) cents to four (4) cents to assist in the maintenance of streets within the community. In FY 2015, the City Council approved an increase from four (4) cents to four and one-half (4.5) cents.

In FY 2024, \$650,000 is budgeted in city gas tax revenue which represents a decrease of \$20,000 or 3% when compared to the amount budgeted in FY 2023. 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, \$656,000 is budgeted in the City Gas tax fund in FY 2024 which represents 1% of budgeted revenues for the City of Galesburg.

LOCAL CITY GAS TAX REVENUE



TOTAL CITY GAS TAX FUND REVENUE



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 2024, will increase approximately 3.4% when compared to FY 2024.

User	FY2024 Per Unit
Inside corporation user	\$2.77
Pipeline customer	\$3.047 or 110% of inside rate
Outside corporate limits	\$5.540 or 200% of inside rate
Non-profit corporations outside corporate limits	\$1.8836 or 68% of inside rate

The monthly water facility fees to assist in covering fixed costs for the Water Fund for FY 2024 is as follows:

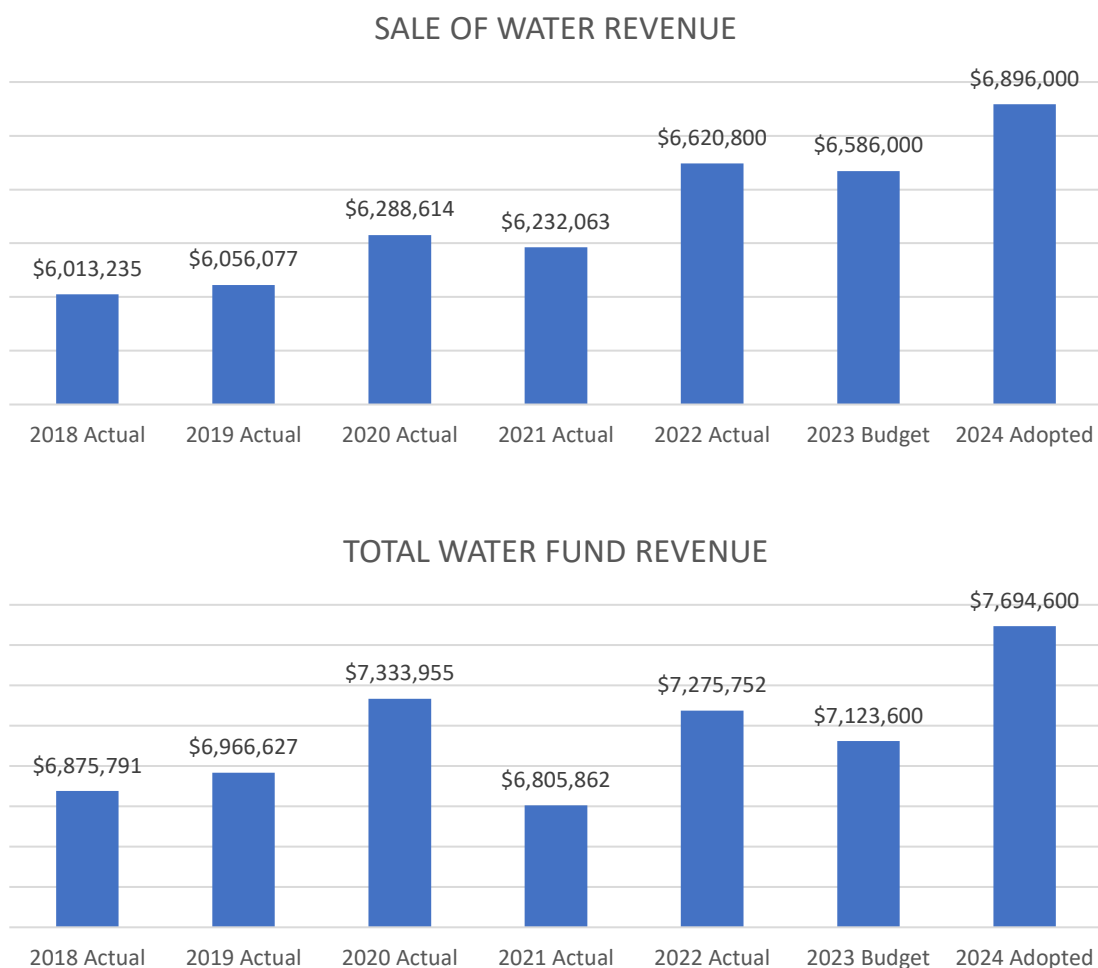
User Type	< 1" meter	1" < 2" meter	2" < 4" meter	4" < 6" meter	6" and over meter
Inside corporation	\$17.64	\$36.64	\$73.29	\$183.33	\$458.34
Pipeline customer	17.64	36.64	73.29	183.33	458.34
Outside corporate limits	35.28	73.28	146.58	366.66	916.68
Non-profit corporations outside corporate limits	35.28	73.28	146.58	366.66	916.68

In 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 2024 deposit will be \$160.

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 2024, total revenue for the water fund is projected at \$7,694,600. 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 2024 budgeted revenues.



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

Description	2020	2021	2022	2023	2024
Inside corporation	\$2.50	\$2.50	\$2.59	\$2.68	\$2.77
Pipeline customer	2.75	2.75	2.849	2.948	3.047
Outside corporate limits	5.00	5.00	5.18	5.36	5.54
Non-profit corporations outside corporate limits	1.70	1.70	1.7612	1.8224	1.8836

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

Description	Meter Size	2020	2021	2022	2023	2024
Inside corporation and pipeline	< 1"	\$15.91	\$15.91	\$16.47	\$17.04	\$17.64
Inside corporation and pipeline	1" < 2"	33.05	33.05	34.21	35.40	36.64
Inside corporation and pipeline	2" < 4"	66.10	66.10	68.41	70.81	73.29
Inside corporation and pipeline	4" < 6"	165.35	165.35	171.14	177.13	183.33
Inside corporation and pipeline	6" >	413.40	413.40	427.87	442.85	458.34
Outside corporate limits	< 1"	31.82	31.82	32.94	34.08	35.28
Outside corporate limits	1" < 2"	66.10	66.10	68.42	70.80	73.28
Outside corporate limits	2" < 4"	132.20	132.20	136.82	141.62	146.58
Outside corporate limits	4" < 6"	330.70	330.70	342.28	354.26	366.66
Outside corporate limits	6" >	826.80	826.80	855.74	885.70	916.68

TOTAL REVENUES BY FUND - FISCAL YEARS 2021 - 2024

Fund	Fund Name	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
001	General	29,047,998	36,056,085	26,686,945	29,991,225
011	Motor Fuel Tax	1,987,795	1,993,487	1,220,000	1,220,000
012	Community Improvements/Infrast	-	-	-	1,361,000
013	Grants	3,283,378	2,107,794	8,494,270	6,197,270
014	City Gas Tax	688,169	747,715	680,000	656,000
015	Federal Special Enforcement	-	35,508	-	-
016	Special Enforcement	19,302	17,504	25,000	20,000
017	911 Communications	92,916	118,317	124,665	138,890
018	Storm Water Utility	783,949	886,634	743,850	758,100
019	Parks & Recreation	4,929,200	5,544,818	4,739,695	5,425,910
020	Airport Operations	266,694	304,117	302,890	308,935
021	Foreign Fire	59,181	66,990	48,000	48,000
023	Property Redevelopment	354,250	628,104	695,300	711,500
024	Economic Development	1,343,930	1,311,793	1,110,735	1,246,375
025	CDBG Repayment	12,388	21,798	25,090	27,320
026	UDAG Repayment	26,458	50,198	45,160	47,620
030	Public Transportation Services	2,720,598	2,255,591	2,532,610	2,736,985
032	Public Transportation Projects	47,866	502,074	-	40,000
043	2016 GO Bond Debt Service	639,606	640,256	643,265	645,515
044	2023 GO Bond Debt	-	-	-	713,135
046	2011C Business Park Bonds	315,753	330,086	325,160	-
047	Business Distrct 2013A GO Bonds	112,006	63,168	116,980	118,980
048	TIF 3 Regency Cap Proj	74,974	73,748	74,480	-
049	TIF IV	897,802	1,330,140	343,140	375,930
050	TIF V	8,160	9,924	8,480	9,680
051	Players Fields Capital Imp	4,899	4,115	4,600	4,600
052	2023 GO Bond Capital Expense	-	-	-	100,000
053	Building Repair & Maintenance	1,144	239,038	135,490	330,000
054	Planning Fund	1,805,853	6,327,146	50,000	50,000
055	TIF VI	217,600	-	-	-
056	TIF East Main	407,341	429,808	-	-
057	Computer Replacement	527,218	528,691	102,700	260,405
058	Vehicle Replacement	674,006	1,423,691	1,543,525	353,600
059	Utility Tax Capital Projects	1,587,651	1,754,256	1,506,150	1,564,200
060	Seminary St Business District	42,575	44,361	40,010	30,100
061	Water Operations	6,805,862	7,275,752	7,123,600	7,694,600
067	Refuse	2,813,449	2,915,013	3,120,850	3,262,165
078	Risk Management	1,012,780	1,283,951	1,154,115	1,191,725
085	OPEB Trust	1,236,801	936,858	141,025	1,241,455
088	Linwood Cemetery Trust	3,005	(9,662)	1,900	3,000
089	East Linwood Cemetery Trust	38,755	(42,271)	28,000	29,500
900	Public Library	1,665,239	1,778,718	1,772,570	1,995,695
905	Library Working Cash	179	1,604	-	2,330
910	Library Computer Replacement	45	-	-	-
915	Library Long Term Capital	227,988	10,023,943	1,022,600	1,672,325
918	Capital Improvement/Developmnt	550,025	267	-	-
Grand Total		67,334,787	90,011,124	66,732,850	72,584,070

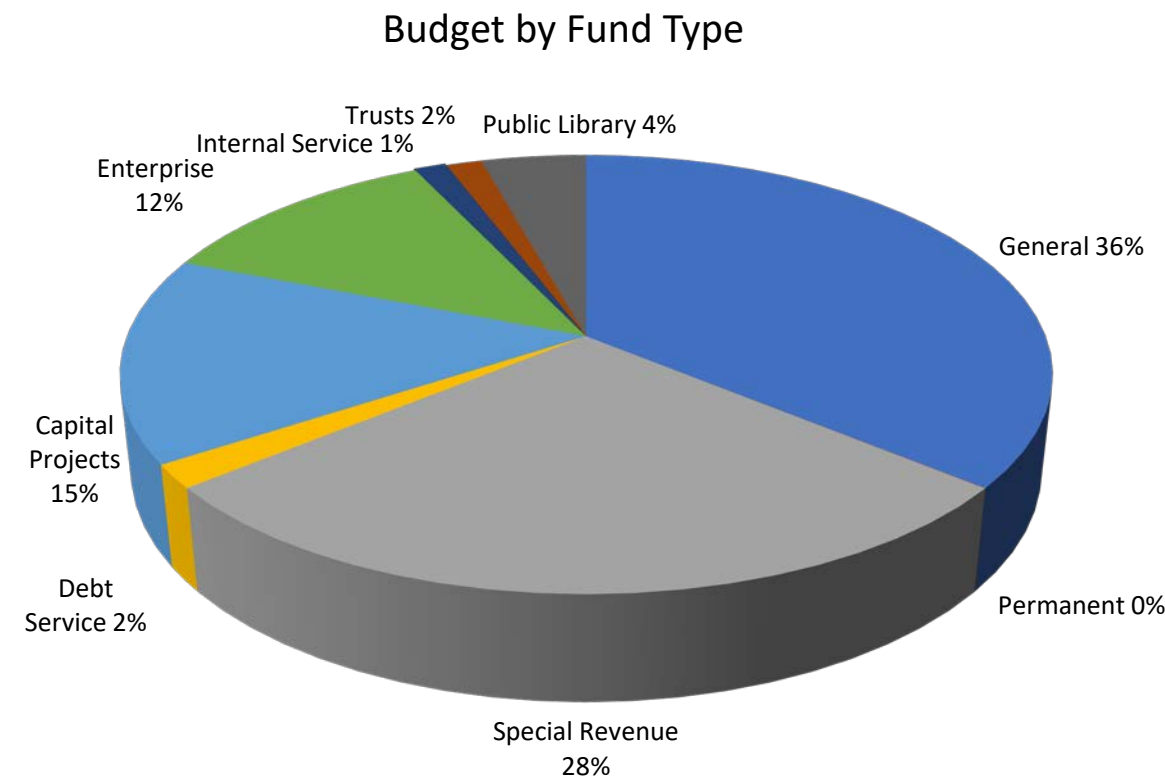
Expenditure Overview

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, Grants Fund, 2023 GO Bond Capital Expense Fund, Park & Recreation Fund and the Water Fund. For FY 2024, including interfund transfers, the City is projecting a total of \$30.68 million in expenditures for the General Fund, \$6.95 million for the Water Fund, \$6.34 million for the Park & Recreation Fund, \$6.20 million for the Grants Fund, and \$4.75 million for the 2023 GO Bond Capital Expense 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 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Approved	% of Prior Year Budget
Personnel Services	\$28,791,982	\$33,303,314	\$30,544,655	\$35,363,730	116%
Contractual Services	10,666,682	14,172,596	13,448,585	14,453,935	107%
Commodities	2,944,086	3,377,828	3,823,180	4,285,400	112%
Capital Outlay	3,075,459	3,250,881	8,605,490	17,189,630	200%
Other/Transfers	12,808,554	16,988,171	14,760,695	10,348,470	70%
Grand Total	\$58,286,763	\$71,092,790	\$71,182,605	\$81,641,165	115%

Costs associated with personnel, including salaries, wages, employee benefits and personnel expense account for 43% of the FY 2023 budget and 43% of the FY 2024 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. At the time of writing this document, the negotiation process for all three unions were currently in progress.

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

1. Wages. In 2023, the IAFF contract allowed for a 2.50% annual increase; the AFSCME contract allows for a 2.25% 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 2023,

the City Council approved a 12-month electricity supply and transmission agreement with Constellation as the electricity supplier for City electric accounts at a rate of .07126/kWh, effective through September 2024. The prior agreement was with AEP Energy, Inc., for a rate of .05478/kWh, effective through September 2023. 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 there is no capital budgeted in capital expenditures in FY 2024 in the General Fund budget, most 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 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Approved	% of Prior Year Budget
Personnel Services	\$21,116,398	\$25,160,964	\$22,386,930	\$25,173,355	112%
Contractual Services	1,878,118	2,325,937	2,582,320	3,489,770	135%
Commodities	579,273	816,676	698,660	843,745	121%
Capital Outlay	94,685	7,378	60,000	0	0%
Other/Transfers	3,724,652	8,414,003	2,294,420	1170,915	51%
Grand Total	\$27,393,126	\$36,724,958	\$28,022,330	\$30,677,785	109%

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 \$2,655,455 or 9% increase when compared to the FY 2023 General Fund expenditure budget for a total of \$30.7 million. Costs associated with the City's employees make up 82% of the General Fund FY 2024 budget with the average for this category for the FY 2021 through FY 2024 also being 77%. 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 2024, health insurance premiums for the current employees in the divisions of the General Fund are budgeted at \$2,426,040 or an increase of \$166,180 or 7% when compared to FY 2023. Retiree health insurance premiums for the divisions in the General Fund are budgeted at \$471,990 or an increase of \$41,550 or 10% when compared to FY 2023.

In FY 2024, personnel services, in total, increased \$2.79 million or 12% when compared to fiscal year 2023. Salaries budgeted for regular employees increased \$1 million or 8% when compared to fiscal year 2023. Public safety pension contributions increased \$1.24 million or 26% and IMRF pension contributions for the other local government employees increased \$290,665 or 79%. Finally, in FY 2024, the OPEB contribution to be transferred to the trust fund is budgeted at \$123,350, while in fiscal year 2023, \$124,110 was budgeted for OPEB contributions.

Contractual services have been budgeted to increase by \$907,450 or 35% when compared to the FY 2023 approved budget amount. External attorney services increased in the amount of \$164,370. The electricity budget increased by \$65,465 and the maintenance of building and improvements budget increased by \$477,085. Also, the maintenance of computer equipment increased by \$114,175. The contingency account remained similar to FY 2023, with \$350,000 budgeted for the fiscal year.

Commodities are budgeted to increase by \$145,085 or 21% when compared to FY 2023. The majority of this increase is represented in minor tools and apparatus with a \$57,035 increase, safety clothing and supplies with a \$29,805 increase, and motor vehicle supplies and gasoline expenses combined with an increase of \$35,180.

No expenditures are budgeted in the capital outlay category for the General Fund in FY 2024. 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 decreased \$1,123,505 or 49%. The majority of this decrease is represented in the transfer to other fund line items. The transfer to other fund line items, when combined, decreased by \$1,317,250 when compared to FY 2023. 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 2021 - 2024

Fund	Fund Name	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
001	General	27,393,126	36,724,958	28,022,330	30,677,785
011	Motor Fuel Tax	1,944,433	3,050,936	1,695,000	1,640,000
012	Community Improvements/Infrast	-	-	-	1,600,635
013	Grants	3,367,354	2,081,531	8,494,270	6,197,270
014	City Gas Tax	874,469	1,605,344	1,122,670	540,160
015	Federal Special Enforcement	-	35,508	-	-
016	Special Enforcement	87,472	17,215	36,650	33,305
017	911 Communications	92,916	118,317	124,665	138,890
018	Storm Water Utility	504,706	705,415	1,024,600	1,136,385
019	Parks & Recreation	4,551,276	5,408,539	5,835,755	6,337,705
020	Airport Operations	264,006	306,805	302,890	308,935
021	Foreign Fire	56,883	50,854	28,480	44,225
023	Property Redevelopment	165,034	816,418	1,456,190	857,085
024	Economic Development	1,039,383	1,124,674	1,494,915	1,339,815
025	CDBG Repayment	-	-	206,490	-
026	UDAG Repayment	143,462	279,280	856,320	1,035,845
030	Public Transportation Services	2,136,295	2,296,530	2,532,610	2,736,985
032	Public Transportation Projects	144,013	10,844	-	-
043	2016 GO Bond Debt Service	639,606	640,256	643,265	645,515
044	2023 GO Bond Debt	-	-	-	713,135
046	2011C Business Park Bonds	314,603	331,036	325,160	-
047	Business Dstrct 2013A GO Bonds	22,317	106,286	116,980	118,980
048	TIF 3 Regency Cap Proj	-	-	75,485	-
049	TIF IV	500,967	1,052,452	934,885	587,390
050	TIF V	1,000	-	-	-
051	Players Fields Capital Imp	-	3,547	4,600	4,600
052	2023 GO Bond Capital Expense	-	-	-	4,755,000
053	Building Repair & Maintenance	547,568	206,639	310,120	388,800
054	Planning Fund	195,000	752,528	1,325,000	3,715,000
055	TIF VI	548,319	-	-	-
056	TIF East Main	385,999	1,015,463	-	-
057	Computer Replacement	609,833	234,120	415,400	299,100
058	Vehicle Replacement	235,074	381,455	716,850	808,950
059	Utility Tax Capital Projects	1,462,352	827,384	2,175,935	2,365,930
060	Seminary St Business District	40,626	46,071	40,010	30,100
061	Water Operations	5,358,343	5,602,721	6,571,250	6,953,360
067	Refuse	2,794,057	2,821,963	3,120,785	3,238,605
078	Risk Management	980,770	1,327,852	1,152,545	1,128,720
085	OPEB Trust	870,039	1,092,829	1,800	1,241,455
088	Linwood Cemetery Trust	2,189	2,332	3,500	3,000
089	East Linwood Cemetery Trust	13,273	14,689	15,200	18,500
900	Public Library	2,138,044	1,642,088	1,772,570	1,995,695
910	Library Computer Replacement	29,415	-	-	-
915	Library Long Term Capital	2,139,976	9,252,626	1,022,600	1,672,325
	Grand Total	62,594,197	81,987,504	73,977,775	85,309,185

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: 2013A Business District Bond Fund, 2016 General Obligation Bonds and the 2023 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 2024, 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
GO Bond Series 2013A	2013A Seminary Street Business District (47)	Seminary Street Business District bonds/4.01%	12/30/23	\$80,000	\$37,680	\$117,680
GO Refunding Bonds Series 2015	Water (61)	Refund Series 2007/2.75%	12/30/23	475,000	149,212	624,212
GO Bond Series 2016	2016 GO Bonds (43)	Various capital projects/2.98%	12/30/24	440,000	204,712	644,712
GO Refunding Series 2017	Water (61)	Refund 2008 revenue bonds/3.32%	06/01/27	485,000	225,481	710,481
Go Bond Series 2023	GO 2023 Bonds (44)	Street Projects; Community Center/3.21%	N/A	275,000	437,333	712,333
2009 IL Environmental Protection Agency (IEPA)	Water (61)	Oquawka project/0%	N/A	41,406	0	41,406
TOTAL				\$1,796,406	\$1,054,418	\$2,850,824

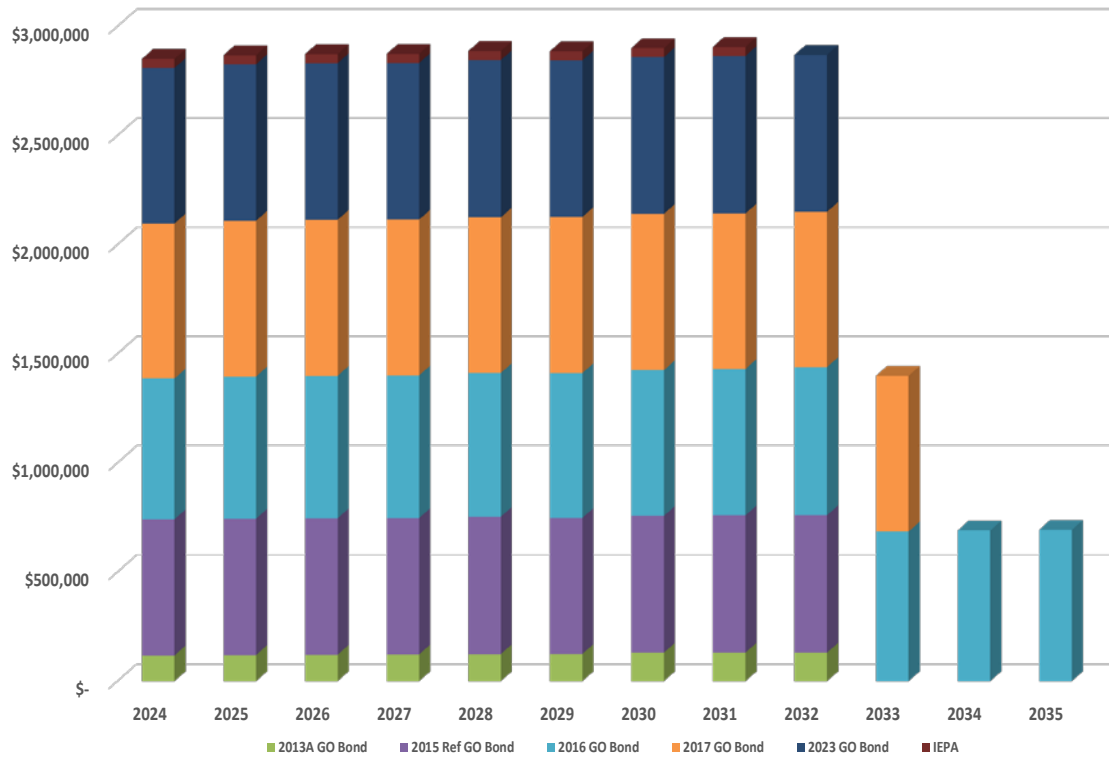
A summary of the revenue source used for the annual debt service payments is provided below.

Debt Series	Debt Service Description	Debt Service Fund Number	Revenue Source to Pay Principal and Interest Payments	Revenue Source Fund Number
2009	Oquawka Water Plant Improvements	61	Water User Fees	61
2013A	Seminary Street Business District	47	Business District Sales Tax	60
2013A	Seminary Street Business District	47	Home Rule Tax	24
2015	Oquawka Water Plant	61	Water User Fees	61
2016	Various Capital Projects	43	Utility Tax	59
2017	Oquawka Water Plant	61	Water User Fees	61
2023	Community Center	44	Home Rule Tax	12

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

Debt Series	Original Principal Amount	Principal Remaining as of FY24	Interest Remaining as of FY 24	Total Principal & Interest Remaining	Average Remaining Annual Payment	Last Payment
2009	\$801,729	\$351,949	\$0	\$351,949	\$41,406	2031
2013A	1,390,000	915,000	205,470	1,120,470	124,497	2032
2015	8,290,000	4,850,000	788,012	5,638,012	626,446	2032
2016	9,600,000	6,555,000	1,456,250	8,011,250	667,604	2035
2017	8,320,000	5,730,000	1,404,463	7,134,463	713,446	2033
2023	4,920,000	4,920,000	1,542,583	6,462,583	718,065	2032
Total	\$33,321,729	\$23,321,949	\$5,396,778	\$28,718,727	\$2,891,464	

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



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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 but are not limited to the following:

- Ordinances
- Resolutions
- Proclamations
- Rulings
- 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 2024 are projected to decrease the City's total fund balance by approximately \$12.7 million with the majority of the decrease stemming from the use of the special revenue funds such as the Motor Fuel Tax, Community Improvement/Infrastructure, Storm Water Utility, Park and Recreation, Property Redevelopment, and UDAG for various projects. The capital project funds, 2023 GO Bond Capital Expense, Planning, Vehicle Replacement, and the Utility Tax, are also budgeted to use fund balance to complete various projects. The General Fund is projected to use \$686,560 of fund balance. The General Fund unassigned fund balance is projected to be approximately \$10.9 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	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Adopted
001	General				
	Revenue Total	29,047,998	36,056,085	26,686,945	29,991,225
	Expense Total	27,393,126	36,724,958	28,022,330	30,677,785
	Ending Reserves & Fund Balance	13,584,002	12,915,129	11,579,744	10,893,184
	SPECIAL REVENUE FUNDS				
011	Motor Fuel Tax				
	Revenue Total	1,987,795	1,993,487	1,220,000	1,220,000
	Expense Total	1,944,433	3,050,936	1,695,000	1,640,000
	Ending Reserves & Fund Balance	2,378,354	1,320,906	845,906	425,906
012	Community Improvements/Infrast				
	Revenue Total	-	-	-	1,361,000
	Expense Total	-	-	-	1,600,635
	Ending Reserves & Fund Balance	-	-	-	(239,635)
013	Grants				
	Revenue Total	3,283,378	2,107,794	8,494,270	6,197,270
	Expense Total	3,367,354	2,081,531	8,494,270	6,197,270
	Ending Reserves & Fund Balance	(185,082)	(158,819)	(158,819)	(158,819)
014	City Gas Tax				
	Revenue Total	688,169	747,715	680,000	656,000
	Expense Total	874,469	1,605,344	1,122,670	540,160
	Ending Reserves & Fund Balance	1,405,388	547,758	105,088	220,928
015	Federal Special Enforcement				
	Revenue Total	-	35,508	-	-
	Expense Total	-	35,508	-	-
	Ending Reserves & Fund Balance	-	-	-	-
016	Special Enforcement				
	Revenue Total	19,302	17,504	25,000	20,000
	Expense Total	87,472	17,215	36,650	33,305
	Ending Reserves & Fund Balance	472,586	472,875	461,225	447,920
017	911 Communications				
	Revenue Total	92,916	118,317	124,665	138,890
	Expense Total	92,916	118,317	124,665	138,890
	Ending Reserves & Fund Balance	-	-	-	-
018	Storm Water Utility				
	Revenue Total	783,949	886,634	743,850	758,100
	Expense Total	504,706	705,415	1,024,600	1,136,385
	Ending Reserves & Fund Balance	819,284	1,000,503	719,753	341,468
019	Parks & Recreation				
	Revenue Total	4,929,200	5,544,818	4,739,695	5,425,910

Summary of Revenues, Expenditures, Reserves and Balances by Fund					
Fund	Description	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Adopted
	Expense Total	4,551,276	5,408,539	5,835,755	6,337,705
	Ending Reserves & Fund Balance	2,408,620	2,544,899	1,448,839	537,044
020	Airport Operations				
	Revenue Total	266,694	304,117	302,890	308,935
	Expense Total	264,006	306,805	302,890	308,935
	Ending Reserves & Fund Balance	2,688	-	-	-
021	Foreign Fire				
	Revenue Total	59,181	66,990	48,000	48,000
	Expense Total	56,883	50,854	28,480	44,225
	Ending Reserves & Fund Balance	131,429	147,565	167,085	170,860
023	Property Redevelopment				
	Revenue Total	354,250	628,104	695,300	711,500
	Expense Total	165,034	816,418	1,456,190	857,085
	Ending Reserves & Fund Balance	1,261,726	1,073,412	312,522	166,937
024	Economic Development				
	Revenue Total	1,343,930	1,311,793	1,110,735	1,246,375
	Expense Total	1,039,383	1,124,674	1,494,915	1,339,815
	Ending Reserves & Fund Balance	8,229,663	8,416,782	8,032,602	7,939,162
025	CDBG Repayment				
	Revenue Total	12,388	21,798	25,090	27,320
	Expense Total	-	-	206,490	-
	Ending Reserves & Fund Balance	746,507	768,305	586,905	614,225
026	UDAG Repayment				
	Revenue Total	26,458	50,198	45,160	47,620
	Expense Total	143,462	279,280	856,320	1,035,845
	Ending Reserves & Fund Balance	2,622,178	2,393,096	1,581,936	593,711
030	Public Transportation Services				
	Revenue Total	2,720,598	2,255,591	2,532,610	2,736,985
	Expense Total	2,136,295	2,296,530	2,532,610	2,736,985
	Ending Reserves & Fund Balance	(515,016)	(555,955)	(555,955)	(555,955)
032	Public Transportation Projects				
	Revenue Total	47,866	502,074	-	40,000
	Expense Total	144,013	10,844	-	-
	Ending Reserves & Balances by Fund	45,218	536,448	536,448	576,448
Total Special Revenue Funds					
	Revenue Total	16,616,073	16,592,440	20,787,265	20,943,905
	Expense Total	15,371,703	17,908,210	25,211,505	23,947,240
	Ending Reserves & Fund Balances	19,823,544	18,507,774	14,083,534	11,080,199

Summary of Revenues, Expenditures, Reserves and Balances by Fund					
Fund	Description	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Adopted
043	2016 GO Bond Debt Service				
	Revenue Total	639,606	640,256	643,265	645,515
	Expense Total	639,606	640,256	643,265	645,515
	Ending Reserves & Fund Balance	-	-	-	-
044	2023 GO Bond Debt				
	Revenue Total	-	-	-	713,135
	Expense Total	-	-	-	713,135
	Ending Reserves & Fund Balance	-	-	-	-
046	2011C Business Park Bonds				
	Revenue Total	315,753	330,086	325,160	-
	Expense Total	314,603	331,036	325,160	-
	Ending Reserves & Fund Balance	950	-	-	-
047	Business Dstrct 2013A GO Bonds				
	Revenue Total	112,006	63,168	116,980	118,980
	Expense Total	22,317	106,286	116,980	118,980
	Ending Reserves & Fund Balance	(189,435)	(232,553)	(232,553)	(232,553)
	Total Debt Service Funds				
	Revenue Total	1,067,365	1,033,509	1,085,405	1,477,630
	Expense Total	976,526	1,077,577	1,085,405	1,477,630
	Ending Reserves & Fund Balances	(188,485)	(232,553)	(232,553)	(232,553)
	CAPITAL PROJECT FUNDS				
048	TIF 3 Regency Cap Proj				
	Revenue Total	74,974	73,748	74,480	-
	Expense Total	-	-	75,485	-
	Ending Reserves & Fund Balance	(365,608)	(291,860)	(292,865)	(292,865)
049	TIF IV				
	Revenue Total	897,802	1,330,140	343,140	375,930
	Expense Total	500,967	1,052,452	934,885	587,390
	Ending Reserves & Fund Balance	912,594	1,190,282	598,537	387,077
050	TIF V				
	Revenue Total	8,160	9,924	8,480	9,680
	Expense Total	1,000	-	-	-
	Ending Reserves & Fund Balance	26,318	36,242	44,722	54,402
051	Players Fields Capital Imp				
	Revenue Total	4,899	4,115	4,600	4,600
	Expense Total	-	3,547	4,600	4,600
	Ending Reserves & Fund Balance	24,094	24,662	24,662	24,662
052	2023 GO Bond Capital Expense				
	Revenue Total	-	-	-	100,000

Summary of Revenues, Expenditures, Reserves and Balances by Fund					
Fund	Description	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Adopted
	Expense Total	-	-	-	4,755,000
	Ending Reserves & Fund Balance	-	-	-	(4,655,000)
053	Building Repair & Maintenance				
	Revenue Total	1,144	239,038	135,490	330,000
	Expense Total	547,568	206,639	310,120	388,800
	Ending Reserves & Fund Balance	2,874,973	2,907,372	2,732,742	2,673,942
054	Planning Fund				
	Revenue Total	1,805,853	6,327,146	50,000	50,000
	Expense Total	195,000	752,528	1,325,000	3,715,000
	Ending Reserves & Fund Balance	1,860,800	7,435,418	6,160,418	2,495,418
055	TIF VI				
	Revenue Total	217,600	-	-	-
	Expense Total	548,319	-	-	-
	Ending Reserves & Fund Balance	-	-	-	-
056	TIF East Main				
	Revenue Total	407,341	429,808	-	-
	Expense Total	385,999	1,015,463	-	-
	Ending Reserves & Fund Balance	585,655	-	-	-
057	Computer Replacement				
	Revenue Total	527,218	528,691	102,700	260,405
	Expense Total	609,833	234,120	415,400	299,100
	Ending Reserves & Fund Balance	1,339,915	1,634,487	1,321,787	1,283,092
058	Vehicle Replacement				
	Revenue Total	674,006	1,423,691	1,543,525	353,600
	Expense Total	235,074	381,455	716,850	808,950
	Ending Reserves & Fund Balance	4,212,197	5,254,433	6,081,108	5,625,758
059	Utility Tax Capital Projects				
	Revenue Total	1,587,651	1,754,256	1,506,150	1,564,200
	Expense Total	1,462,352	827,384	2,175,935	2,365,930
	Ending Reserves & Fund Balance	(11,849)	915,023	245,238	(556,492)
060	Seminary St Business District				
	Revenue Total	42,575	44,361	40,010	30,100
	Expense Total	40,626	46,071	40,010	30,100
	Ending Reserves & Fund Balance	7,836	6,126	6,126	6,126
	Total Capital Project Funds				
	Revenue Total	6,249,222	12,164,918	3,808,575	3,078,515
	Expense Total	4,526,739	4,519,659	5,998,285	12,954,870
	Ending Reserves & Fund Balances	11,466,925	19,112,184	16,922,474	7,046,119

Summary of Revenues, Expenditures, Reserves and Balances by Fund					
Fund	Description	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Adopted
ENTERPRISE FUNDS					
061	Water Operations				
	Revenue Total	6,805,862	7,275,752	7,123,600	7,694,600
	Expense Total	5,358,343	5,602,721	6,571,250	6,953,360
	Ending Reserves & Fund Balance	30,064,695	31,737,727	32,290,077	33,031,317
067	Refuse				
	Revenue Total	2,813,449	2,915,013	3,120,850	3,262,165
	Expense Total	2,794,057	2,821,963	3,120,785	3,238,605
	Ending Reserves & Fund Balance	921,305	1,014,355	1,014,420	1,037,980
Total Enterprise Funds					
	Revenue Total	9,619,312	10,190,765	10,244,450	10,956,765
	Expense Total	8,152,400	8,424,684	9,692,035	10,191,965
	Ending Reserves & Fund Balances	30,986,001	32,752,082	33,304,497	34,069,297
INTERNAL SERVICE FUNDS					
078	Risk Management				
	Revenue Total	1,012,780	1,283,951	1,154,115	1,191,725
	Expense Total	980,770	1,327,852	1,152,545	1,128,720
	Ending Reserves & Fund Balance	1,644,076	1,600,175	1,601,745	1,664,750
085	OPEB Trust				
	Revenue Total	1,236,801	936,858	141,025	1,241,455
	Expense Total	870,039	1,092,829	1,800	1,241,455
	Ending Reserves & Fund Balance	2,009,969	1,853,998	1,993,223	1,993,223
088	Linwood Cemetery Trust				
	Revenue Total	3,005	(9,662)	1,900	3,000
	Expense Total	2,189	2,332	3,500	3,000
	Ending Reserves & Fund Balance	86,888	74,894	73,294	73,294
089	East Linwood Cemetery Trust				
	Revenue Total	38,755	(42,271)	28,000	29,500
	Expense Total	13,273	14,689	15,200	18,500
	Ending Reserves & Fund Balance	548,331	491,371	504,171	515,171
Total Permanent Funds					
	Revenue Total	41,760	(51,934)	29,900	32,500
	Expense Total	15,462	17,021	18,700	21,500
	Ending Reserves & Fund Balances	635,219	566,264	577,464	588,464
COMPONENT UNIT					
900	Public Library				
	Revenue Total	1,665,239	1,778,718	1,772,570	1,995,695
	Expense Total	2,138,044	1,642,088	1,772,570	1,995,695
	Ending Reserves & Fund Balance	325,975	462,606	462,606	462,606

Summary of Revenues, Expenditures, Reserves and Balances by Fund					
Fund	Description	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Adopted
905	Library Working Cash				
	Revenue Total	179	1,604	-	2,330
	Expense Total	-	-	-	-
	Ending Reserves & Fund Balance	88,987	90,591	90,591	92,921
910	Library Computer Replacement				
	Revenue Total	45	-	-	-
	Expense Total	29,415	-	-	-
	Ending Reserves & Fund Balance	-	-	-	-
915	Library Long Term Capital				
	Revenue Total	227,988	10,023,943	1,022,600	1,672,325
	Expense Total	2,139,976	9,252,626	1,022,600	1,672,325
	Ending Reserves & Fund Balance	465,066	1,236,383	1,236,383	1,236,383
918	Capital Improvement/Developmnt				
	Revenue Total	550,025	267	-	-
	Expense Total	-	-	-	-
	Ending Reserves & Fund Balance	14,793	15,060	15,060	15,060
Total Component Unit Funds					
	Revenue Total	2,443,477	11,804,532	2,795,170	3,670,350
	Expense Total	4,307,435	10,894,714	2,795,170	3,668,020
	Ending Reserves & Fund Balances	894,821	1,804,639	1,804,639	1,806,969
Total All Funds					
	Revenue Total	67,334,787	90,011,124	66,732,850	72,584,070
	Expense Total	62,594,197	81,987,504	73,977,775	85,309,185
	Ending Reserves & Fund Balances	80,856,072	88,879,692	81,634,767	68,909,652

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FUND SUMMARY BY CATEGORY - FISCAL YEARS 2021 - 2024

Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
GENERAL FUND				
General				
Taxes	25,056,232	27,658,191	23,103,435	25,979,845
Licenses and Permits	387,349	414,252	404,200	417,800
Fines and Costs	404,069	368,295	294,100	290,200
Use of Money & Property	832,143	971,584	746,150	1,104,060
Intergovernmental Revenue	1,120,568	5,340,783	1,164,165	1,283,530
Charges for Current Services	1,186,931	1,179,132	946,295	875,790
Other Revenue	52,327	54,275	28,600	40,000
Transfer From Other Funds	6,633	-	-	-
Reimbursement from Others	1,747	69,571	-	-
Revenue	29,047,998	36,056,085	26,686,945	29,991,225
Personnel Services	21,116,398	25,160,964	22,386,930	25,173,355
Contractual Services	1,878,118	2,325,937	2,582,320	3,489,770
Commodities	579,273	816,676	698,660	843,745
Capital Outlay	94,685	7,378	60,000	-
Other Charges	3,724,652	8,414,003	2,294,420	1,170,915
Expense	27,393,126	36,724,958	28,022,330	30,677,785
General	1,654,873	(668,874)	(1,335,385)	(686,560)
Total General Fund				
Revenue Total	29,047,998	36,056,085	26,686,945	29,991,225
Expense Total	27,393,126	36,724,958	28,022,330	30,677,785
Revenue Over/(Under) Expense	1,654,873	(668,874)	(1,335,385)	(686,560)
SPECIAL REVENUE FUNDS				
Motor Fuel Tax				
Use of Money & Property	2,713	36,236	20,000	20,000
Intergovernmental Revenue	1,985,082	1,957,251	1,200,000	1,200,000
Revenue	1,987,795	1,993,487	1,220,000	1,220,000
Contractual Services	812,551	2,016,982	835,000	945,000
Commodities	223,075	328,052	370,000	430,000
Capital Outlay	908,806	705,901	475,000	100,000
Other Charges	-	-	15,000	165,000
Expense	1,944,433	3,050,936	1,695,000	1,640,000
Motor Fuel Tax	43,363	(1,057,449)	(475,000)	(420,000)

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2021 - 2024

Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Community Improvements/Infrast				
Taxes	-	-	-	1,100,000
Use of Money & Property	-	-	-	11,000
Transfer From Other Funds	-	-	-	250,000
Revenue	-	-	-	1,361,000
Contractual Services	-	-	-	67,500
Commodities	-	-	-	60,000
Capital Outlay	-	-	-	750,000
Other Charges	-	-	-	723,135
Expense	-	-	-	1,600,635
Community Improvements/Infrast	-	-	-	(239,635)
Grants				
Intergovernmental Revenue	3,158,603	2,076,710	7,701,070	5,306,705
Transfer From Other Funds	124,774	31,084	793,200	890,565
Revenue	3,283,378	2,107,794	8,494,270	6,197,270
Personnel Services	17,250	7,072	-	8,500
Contractual Services	257,962	126,294	259,970	287,250
Commodities	61,042	14,984	28,000	28,000
Capital Outlay	-	561,312	4,320,020	5,607,020
Other Charges	3,031,100	1,371,868	3,886,280	266,500
Expense	3,367,354	2,081,531	8,494,270	6,197,270
Grants	(83,977)	26,263	-	-
City Gas Tax				
Taxes	680,460	647,844	670,000	650,000
Use of Money & Property	3,248	5,931	10,000	6,000
Charges for Current Services	527	539	-	-
Transfer From Other Funds	-	93,401	-	-
Reimbursement from Others	3,933	-	-	-
Revenue	688,169	747,715	680,000	656,000
Personnel Services	211,515	203,999	230,390	224,400
Contractual Services	280,515	662,437	200,480	105,360
Commodities	168,827	154,362	176,800	196,300
Capital Outlay	213,612	584,546	500,000	-
Other Charges	-	-	15,000	14,100

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2021 - 2024

Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Expense	874,469	1,605,344	1,122,670	540,160
City Gas Tax	(186,300)	(857,630)	(442,670)	115,840
Federal Special Enforcement				
Use of Money & Property	-	948	-	-
Intergovernmental Revenue	-	34,560	-	-
Revenue	-	35,508	-	-
Contractual Services	-	265	-	-
Commodities	-	35,243	-	-
Expense	-	35,508	-	-
Federal Special Enforcement	-	-	-	-
Special Enforcement				
Fines and Costs	5,169	-	10,000	2,000
Use of Money & Property	623	7,735	2,000	18,000
Intergovernmental Revenue	12,510	4,835	13,000	-
Other Revenue	1,000	4,933	-	-
Revenue	19,302	17,504	25,000	20,000
Personnel Services	3	-	10,145	-
Contractual Services	27,529	8,161	10,305	31,705
Commodities	59,941	8,054	15,200	1,600
Other Charges	-	1,000	1,000	-
Expense	87,472	17,215	36,650	33,305
Special Enforcement	(68,171)	288	(11,650)	(13,305)
911 Communications				
Intergovernmental Revenue	92,916	118,317	124,665	138,890
Revenue	92,916	118,317	124,665	138,890
Personnel Services	92,916	118,317	124,665	138,890
Expense	92,916	118,317	124,665	138,890
911 Communications	-	-	-	-
Storm Water Utility				
Taxes	781,047	867,843	740,850	745,800

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2021 - 2024				
Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Use of Money & Property	673	15,650	700	10,000
Intergovernmental Revenue	2,229	3,141	2,300	2,300
Revenue	783,949	886,634	743,850	758,100
Personnel Services	409,043	411,756	422,620	450,500
Contractual Services	20,871	26,710	57,680	21,225
Commodities	60,866	84,570	54,020	77,700
Capital Outlay	13,925	33,696	350,000	550,000
Other Charges	-	148,684	140,280	36,960
Expense	504,706	705,415	1,024,600	1,136,385
Storm Water Utility	279,243	181,218	(280,750)	(378,285)
Parks & Recreation				
Taxes	3,933,955	4,163,242	3,578,440	4,050,395
Use of Money & Property	893,937	1,130,428	1,037,755	1,263,990
Charges for Current Services	44,211	56,244	44,000	50,000
Other Revenue	45,807	84,222	43,800	47,725
Transfer From Other Funds	8,706	110,613	35,700	13,800
Reimbursement from Others	2,584	70	-	-
Revenue	4,929,200	5,544,818	4,739,695	5,425,910
Personnel Services	2,444,459	2,648,753	3,033,130	3,172,700
Contractual Services	1,353,367	1,531,723	1,560,490	1,973,065
Commodities	545,374	614,544	720,595	769,960
Other Charges	208,076	613,519	521,540	421,980
Expense	4,551,276	5,408,539	5,835,755	6,337,705
Parks & Recreation	377,924	136,279	(1,096,060)	(911,795)
Airport Operations				
Taxes	3,504	5,287	4,000	6,400
Use of Money & Property	250,324	234,857	222,500	255,500
Charges for Current Services	-	45	-	-
Other Revenue	-	163	-	-
Transfer From Other Funds	10,179	63,766	76,390	47,035
Reimbursement from Others	2,688	-	-	-
Revenue	266,694	304,117	302,890	308,935
Personnel Services	95,496	100,700	109,530	114,175
Contractual Services	49,302	46,401	42,735	66,775

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2021 - 2024				
Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Commodities	78,527	92,875	88,425	100,185
Other Charges	40,681	66,829	62,200	27,800
Expense	264,006	306,805	302,890	308,935
Airport Operations	2,688	(2,688)	-	-
Foreign Fire				
Use of Money & Property	75	2,201	-	-
Intergovernmental Revenue	59,106	64,789	48,000	48,000
Revenue	59,181	66,990	48,000	48,000
Contractual Services	9,169	1,941	4,080	4,825
Commodities	47,714	48,913	24,400	39,400
Expense	56,883	50,854	28,480	44,225
Foreign Fire	2,298	16,136	19,520	3,775
Property Redevelopment				
Use of Money & Property	596	16,760	2,800	19,000
Intergovernmental Revenue	123,195	51,805	-	-
Charges for Current Services	14,995	182,442	337,500	337,500
Other Revenue	-	19,147	-	-
Transfer From Other Funds	215,464	357,950	355,000	355,000
Revenue	354,250	628,104	695,300	711,500
Personnel Services	23,579	25,438	26,325	28,690
Contractual Services	125,987	487,665	946,115	346,120
Commodities	1,780	38	3,200	1,500
Other Charges	13,688	303,277	480,550	480,775
Expense	165,034	816,418	1,456,190	857,085
Property Redevelopment	189,216	(188,314)	(760,890)	(145,585)
Economic Development				
Taxes	1,128,206	1,165,398	1,030,250	1,100,000
Use of Money & Property	36,943	76,411	5,485	146,375
Transfer From Other Funds	178,781	69,984	75,000	-
Revenue	1,343,930	1,311,793	1,110,735	1,246,375
Personnel Services	139,036	107,133	127,510	171,975
Contractual Services	168,446	204,821	321,655	239,155
Commodities	3,769	-	-	-

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2021 - 2024				
Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Capital Outlay	-	97,096	-	-
Other Charges	728,132	715,624	1,045,750	928,685
Expense	1,039,383	1,124,674	1,494,915	1,339,815
Economic Development	304,547	187,118	(384,180)	(93,440)
CDBG Repayment				
Use of Money & Property	12,388	21,798	25,090	27,320
Revenue	12,388	21,798	25,090	27,320
Other Charges	-	-	206,490	-
Expense	-	-	206,490	-
CDBG Repayment	12,388	21,798	(181,400)	27,320
UDAG Repayment				
Use of Money & Property	7,935	32,025	26,160	47,620
Transfer From Other Funds	18,523	18,173	19,000	-
Revenue	26,458	50,198	45,160	47,620
Personnel Services	-	-	-	50,505
Contractual Services	18,741	24,280	36,320	37,340
Capital Outlay	-	-	165,000	168,000
Other Charges	124,721	255,000	655,000	780,000
Expense	143,462	279,280	856,320	1,035,845
UDAG Repayment	(117,004)	(229,082)	(811,160)	(988,225)
Public Transportation Services				
Use of Money & Property	53,381	62,881	96,325	63,105
Intergovernmental Revenue	2,664,727	2,192,710	1,972,005	2,328,550
Other Revenue	1,680	-	-	-
Transfer From Other Funds	90	-	464,280	345,330
Reimbursement from Others	720	-	-	-
Revenue	2,720,598	2,255,591	2,532,610	2,736,985
Personnel Services	1,499,177	1,551,125	1,728,740	1,948,650
Contractual Services	350,938	328,511	447,715	405,375
Commodities	275,592	326,560	355,935	382,730
Other Charges	10,588	90,335	220	230
Expense	2,136,295	2,296,530	2,532,610	2,736,985

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2021 - 2024

Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Public Transportation Services	584,303	(40,939)	-	-
Public Transportation Projects				
Use of Money & Property	23,727	37,978	-	40,000
Intergovernmental Revenue	5,320	-	-	-
Other Revenue	8,450	-	-	-
Transfer From Other Funds	10,369	464,096	-	-
Revenue	47,866	502,074	-	40,000
Contractual Services	1,880	-	-	-
Commodities	10,726	10,844	-	-
Other Charges	131,407	-	-	-
Expense	144,013	10,844	-	-
Public Transportation Projects	(96,147)	491,230	-	40,000
Total Special Revenue Funds				
Revenue Total	16,616,073	16,592,440	20,787,265	20,943,905
Expense Total	15,371,703	17,908,210	25,211,505	23,947,240
Revenue Over/(Under) Expense	1,244,370	(1,315,770)	(4,424,240)	(3,003,335)
DEBT SERVICE FUNDS				
2016 GO Bond Debt Service				
Transfer From Other Funds	639,606	640,256	643,265	645,515
Revenue	639,606	640,256	643,265	645,515
Contractual Services	2,994	494	800	800
Other Charges	636,613	639,763	642,465	644,715
Expense	639,606	640,256	643,265	645,515
2016 GO Bond Debt Service	-	-	-	-
2023 GO Bond Debt				
Transfer From Other Funds	-	-	-	713,135
Revenue	-	-	-	713,135
Contractual Services	-	-	-	800
Other Charges	-	-	-	712,335
Expense	-	-	-	713,135
2023 GO Bond Debt	-	-	-	-

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2021 - 2024

Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
2011C Business Park Bonds				
Use of Money & Property	88,295	91,127	86,945	-
Transfer From Other Funds	227,458	238,959	238,215	-
Revenue	315,753	330,086	325,160	-
Contractual Services	676	676	900	-
Other Charges	313,928	330,360	324,260	-
Expense	314,603	331,036	325,160	-
2011C Business Park Bonds	1,150	(950)	-	-
Business Dstrct 2013A GO Bonds				
Use of Money & Property	51	906	-	-
Other Revenue	57,891	15,901	-	-
Transfer From Other Funds	54,065	46,360	116,980	118,980
Revenue	112,006	63,168	116,980	118,980
Contractual Services	(88,763)	926	1,300	1,300
Other Charges	111,080	105,360	115,680	117,680
Expense	22,317	106,286	116,980	118,980
Business Dstrct 2013A GO Bonds	89,689	(43,118)	-	-
Total Debt Service Funds				
Revenue Total	1,067,365	1,033,509	1,085,405	1,477,630
Expense Total	976,526	1,077,577	1,085,405	1,477,630
Revenue Over/(Under) Expense	90,839	(44,068)	-	-
CAPITAL PROJECT FUNDS				
TIF 3 Regency Cap Proj				
Taxes	74,943	73,707	74,410	-
Use of Money & Property	31	41	70	-
Revenue	74,974	73,748	74,480	-
Contractual Services	-	-	160	-
Other Charges	-	-	75,325	-
Expense	-	-	75,485	-
TIF 3 Regency Cap Proj	74,974	73,748	(1,005)	-

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2021 - 2024

Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
TIF IV				
Taxes	352,603	365,446	339,140	345,930
Use of Money & Property	1,257	20,358	4,000	30,000
Transfer From Other Funds	543,942	944,336	-	-
Revenue	897,802	1,330,140	343,140	375,930
Contractual Services	7,570	122,428	2,670	2,750
Commodities	-	74	-	-
Capital Outlay	114,096	559,298	-	-
Other Charges	379,301	370,652	932,215	584,640
Expense	500,967	1,052,452	934,885	587,390
TIF IV	396,835	277,688	(591,745)	(211,460)
TIF V				
Taxes	8,114	9,297	8,290	8,380
Use of Money & Property	46	627	190	1,300
Revenue	8,160	9,924	8,480	9,680
Other Charges	1,000	-	-	-
Expense	1,000	-	-	-
TIF V	7,160	9,924	8,480	9,680
Players Fields Capital Imp				
Use of Money & Property	4,899	4,115	4,600	4,600
Revenue	4,899	4,115	4,600	4,600
Commodities	-	3,547	4,600	4,600
Expense	-	3,547	4,600	4,600
Players Fields Capital Imp	4,899	568	-	-
2023 GO Bond Capital Expense				
Use of Money & Property	-	-	-	100,000
Revenue	-	-	-	100,000
Contractual Services	-	-	-	5,000
Capital Outlay	-	-	-	4,750,000
Other Charges	-	-	-	-
Expense	-	-	-	4,755,000

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2021 - 2024

Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
2023 GO Bond Capital Expense	-	-	-	(4,655,000)
Building Repair & Maintenance				
Use of Money & Property	2,344	28,078	36,130	119,640
Other Revenue	(1,200)	-	-	-
Transfer From Other Funds	-	210,960	99,360	210,360
Revenue	1,144	239,038	135,490	330,000
Contractual Services	33,956	41,179	41,000	205,800
Commodities	75,028	76,459	-	-
Capital Outlay	438,584	-	269,120	183,000
Other Charges	-	89,001	-	-
Expense	547,568	206,639	310,120	388,800
Building Repair & Maintenance	(546,424)	32,399	(174,630)	(58,800)
Planning Fund				
Use of Money & Property	-	65,269	-	50,000
Other Revenue	5,800	-	-	-
Transfer From Other Funds	1,800,053	6,256,888	50,000	-
Reimbursement from Others	-	4,988	-	-
Revenue	1,805,853	6,327,146	50,000	50,000
Contractual Services	-	330,098	-	5,000
Commodities	-	23,403	-	10,000
Capital Outlay	-	209,661	1,050,000	3,440,000
Other Charges	195,000	189,366	275,000	260,000
Expense	195,000	752,528	1,325,000	3,715,000
Planning Fund	1,610,853	5,574,618	(1,275,000)	(3,665,000)
TIF VI				
Taxes	216,696	-	-	-
Use of Money & Property	313	-	-	-
Other Revenue	591	-	-	-
Revenue	217,600	-	-	-
Contractual Services	3,047	-	-	-
Capital Outlay	34,309	-	-	-
Other Charges	510,963	-	-	-
Expense	548,319	-	-	-

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2021 - 2024

Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
TIF VI	(330,719)	-	-	-
TIF East Main				
Taxes	406,916	424,841	-	-
Use of Money & Property	425	4,967	-	-
Revenue	407,341	429,808	-	-
Contractual Services	350	1,144	-	-
Other Charges	385,649	1,014,320	-	-
Expense	385,999	1,015,463	-	-
TIF East Main	21,341	(585,655)	-	-
Computer Replacement				
Use of Money & Property	4,273	21,031	22,300	54,845
Intergovernmental Revenue	410,444	-	-	-
Other Revenue	1,200	-	-	-
Transfer From Other Funds	111,300	507,660	80,400	205,560
Revenue	527,218	528,691	102,700	260,405
Contractual Services	14,384	52,747	1,000	1,500
Commodities	103,236	91,373	257,300	92,600
Capital Outlay	492,214	90,000	157,100	205,000
Expense	609,833	234,120	415,400	299,100
Computer Replacement	(82,615)	294,571	(312,700)	(38,695)
Vehicle Replacement				
Use of Money & Property	7,486	68,011	59,125	58,640
Other Revenue	39,500	17,500	-	-
Transfer From Other Funds	627,020	1,338,180	1,484,400	294,960
Revenue	674,006	1,423,691	1,543,525	353,600
Contractual Services	268	2,518	1,000	3,000
Commodities	97,888	15,750	69,850	152,000
Capital Outlay	136,918	363,187	646,000	653,950
Expense	235,074	381,455	716,850	808,950
Vehicle Replacement	438,932	1,042,236	826,675	(455,350)

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2021 - 2024

Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Utility Tax Capital Projects				
Taxes	1,585,762	1,733,121	1,504,150	1,514,200
Use of Money & Property	1,889	21,135	2,000	50,000
Revenue	1,587,651	1,754,256	1,506,150	1,564,200
Contractual Services	122,187	129,921	183,500	166,000
Commodities	57,606	6,097	-	-
Capital Outlay	628,310	38,805	613,250	782,660
Other Charges	654,248	652,561	1,379,185	1,417,270
Expense	1,462,352	827,384	2,175,935	2,365,930
Utility Tax Capital Projects	125,299	926,872	(669,785)	(801,730)
Seminary St Business District				
Taxes	42,572	43,940	40,000	30,000
Use of Money & Property	3	421	10	100
Revenue	42,575	44,361	40,010	30,100
Other Charges	40,626	46,071	40,010	30,100
Expense	40,626	46,071	40,010	30,100
Seminary St Business District	1,948	(1,710)	-	-
Total Capital Project Funds				
Revenue Total	6,249,222	12,164,918	3,808,575	3,078,515
Expense Total	4,526,739	4,519,659	5,998,285	12,954,870
Revenue Over/(Under) Expense	1,722,483	7,645,259	(2,189,710)	(9,876,355)
ENTERPRISE FUNDS				
Water Operations				
Use of Money & Property	6,485,979	6,999,489	6,890,100	7,426,600
Charges for Current Services	61,538	72,205	63,500	68,000
Other Revenue	258,345	204,058	170,000	200,000
Revenue	6,805,862	7,275,752	7,123,600	7,694,600
Personnel Services	1,769,140	1,774,730	2,177,340	2,477,835
Contractual Services	1,543,253	1,669,519	1,797,320	1,830,350
Commodities	492,881	625,372	955,945	1,094,830
Other Charges	1,553,069	1,533,100	1,640,645	1,550,345
Expense	5,358,343	5,602,721	6,571,250	6,953,360
Water Operations	1,447,520	1,673,032	552,350	741,240

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2021 - 2024

Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Refuse				
Use of Money & Property	47,622	60,818	42,500	74,000
Charges for Current Services	2,765,828	2,854,195	3,078,350	3,188,165
Revenue	2,813,449	2,915,013	3,120,850	3,262,165
Personnel Services	39,703	44,446	42,470	48,400
Contractual Services	2,748,405	2,780,702	3,077,000	3,188,885
Commodities	918	32	250	250
Other Charges	5,031	(3,216)	1,065	1,070
Expense	2,794,057	2,821,963	3,120,785	3,238,605
Refuse	19,392	93,050	65	23,560
Total Enterprise Funds				
Revenue Total	9,619,312	10,190,765	10,244,450	10,956,765
Expense Total	8,152,400	8,424,684	9,692,035	10,191,965
Revenue Over/(Under) Expense	1,466,912	1,766,081	552,415	764,800
INTERNAL SERVICE FUNDS				
Risk Management				
Use of Money & Property	1,213	23,794	2,000	35,000
Charges for Current Services	986,933	1,010,630	1,152,115	1,156,725
Other Revenue	2,468	71,672	-	-
Reimbursement from Others	10,678	54,666	-	-
Other Financing Source	11,489	123,188	-	-
Revenue	1,012,780	1,283,951	1,154,115	1,191,725
Personnel Services	65,536	57,436	124,860	115,200
Contractual Services	914,918	1,240,400	1,027,270	1,013,085
Commodities	20	5	-	-
Other Charges	296	30,011	415	435
Expense	980,770	1,327,852	1,152,545	1,128,720
Risk Management	32,010	(43,901)	1,570	63,005
Total Internal Service Funds				
Revenue Total	1,012,780	1,283,951	1,154,115	1,191,725
Expense Total	980,770	1,327,852	1,152,545	1,128,720
Revenue Over/(Under) Expense	32,010	(43,901)	1,570	63,005

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2021 - 2024

Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
TRUST FUNDS				
OPEB Trust				
Use of Money & Property	227,594	(294,647)	-	-
Charges for Current Services	1,009,207	1,231,504	141,025	1,241,455
Revenue	1,236,801	936,858	141,025	1,241,455
Personnel Services	868,732	1,091,446	-	1,239,955
Contractual Services	1,307	1,383	1,800	1,500
Expense	870,039	1,092,829	1,800	1,241,455
OPEB Trust	366,763	(155,971)	139,225	-
Total Trust Funds				
Revenue Total	1,236,801	936,858	141,025	1,241,455
Expense Total	870,039	1,092,829	1,800	1,241,455
Revenue Over/(Under) Expense	366,763	(155,971)	139,225	-
PERMANENT FUNDS				
Linwood Cemetery Trust				
Use of Money & Property	3,005	(9,662)	1,900	3,000
Revenue	3,005	(9,662)	1,900	3,000
Contractual Services	957	868	1,500	1,200
Other Charges	1,233	1,464	2,000	1,800
Expense	2,189	2,332	3,500	3,000
Linwood Cemetery Trust	816	(11,995)	(1,600)	-
East Linwood Cemetery Trust				
Use of Money & Property	19,255	(60,371)	11,000	14,000
Other Revenue	19,500	18,100	17,000	15,500
Revenue	38,755	(42,271)	28,000	29,500
Contractual Services	5,799	5,467	6,500	6,500
Other Charges	7,474	9,221	8,700	12,000
Expense	13,273	14,689	15,200	18,500
East Linwood Cemetery Trust	25,482	(56,960)	12,800	11,000
Total Permanent Funds				
Revenue Total	41,760	(51,934)	29,900	32,500

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2021 - 2024

Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Expense Total	15,462	17,021	18,700	21,500
Revenue Over/(Under) Expense	26,298	(68,955)	11,200	11,000
COMPONENT UNIT				
Public Library				
Taxes	1,571,836	1,635,936	1,716,070	1,894,995
Licenses and Permits	1,513	1,511	-	-
Use of Money & Property	4,713	23,453	500	18,500
Intergovernmental Revenue	66,834	80,152	54,000	44,000
Charges for Current Services	1,958	2,519	1,000	-
Other Revenue	10,643	20,532	1,000	15,500
Reimbursement from Others	7,743	14,616	-	22,700
Revenue	1,665,239	1,778,718	1,772,570	1,995,695
Personnel Services	1,103,567	1,125,655	1,186,480	1,290,830
Contractual Services	269,027	308,653	301,900	298,470
Commodities	198,186	186,724	206,500	231,165
Other Charges	567,264	21,055	77,690	175,230
Expense	2,138,044	1,642,088	1,772,570	1,995,695
Public Library	(472,804)	136,631	-	-
Library Working Cash				
Use of Money & Property	179	1,604	-	2,330
Revenue	179	1,604	-	2,330
Expense	-	-	-	-
Library Working Cash	179	1,604	-	2,330
Library Computer Replacement				
Use of Money & Property	45	-	-	-
Revenue	45	-	-	-
Commodities	29,415	-	-	-
Expense	29,415	-	-	-
Library Computer Replacement	(29,370)	-	-	-
Library Long Term Capital				
Taxes	40,000	40,000	40,000	40,000

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2021 - 2024				
Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Fines and Costs	1,057	1,384	-	-
Use of Money & Property	1,821	28,195	-	-
Intergovernmental Revenue	70,000	4,611,977	-	1,537,325
Other Revenue	10,888	2,781,013	5,000	-
Transfer From Other Funds	-	-	-	95,000
Reimbursement from Others	104,223	2,561,374	977,600	-
Revenue	227,988	10,023,943	1,022,600	1,672,325
Contractual Services	63,172	59,147	-	43,000
Commodities	-	-	-	834,325
Capital Outlay	1,941,364	7,104,838	-	677,250
Other Charges	135,440	2,088,641	1,022,600	117,750
Expense	2,139,976	9,252,626	1,022,600	1,672,325
Library Long Term Capital	(1,911,988)	771,317	-	-
Capital Improvement/Developmnt				
Use of Money & Property	25	267	-	-
Transfer From Other Funds	550,000	-	-	-
Revenue	550,025	267	-	-
Expense	-	-	-	-
Capital Improvement/Developmnt	550,025	267	-	-
Total Component Unit				
Revenue Total	2,443,477	11,804,532	2,795,170	3,670,350
Expense Total	4,307,435	10,894,714	2,795,170	3,668,020
Revenue Over/(Under) Expense	(1,863,958)	909,818	-	2,330
Grand Total				
Revenue Total	67,334,787	90,011,124	66,732,850	72,584,070
Expense Total	62,594,197	81,987,504	73,977,775	85,309,185
Grand Total	4,740,590	8,023,620	(7,244,925)	(12,725,115)

City of Galesburg 2024 Budget Fund Summary

Fund/Division	Fund/ Division Number	2024 Revenues	Use from Other Sources	2024 Expenditures
General Fund	001			
City Council	105			158,645
City Manager	110			394,430
City Clerk	115			376,245
Human Resources/Benefits	120			242,035
Legal	145			268,360
Contracts and Subsidies	160			2,614,855
Finance	205			917,765
Management Information Systems	207			601,715
Planning	305			83,920
Inspections	306			954,515
Engineering	410			614,170
Fleet Services	445			568,975
Street and Bridge Maintenance	450			2,066,570
Fire and Police Commission	505			39,235
Police	510			9,549,040
School Crossing Guard	525			99,530
Communications and Records	550			2,424,275
Fire	605			8,690,225
Emergency Services	630			13,280
GENERAL FUND		29,991,225	686,560	30,677,785
SPECIAL REVENUE FUNDS				
Motor Fuel Tax	011	1,220,000	420,000	1,640,000
Community Improvements/Infrastructure	012	1,361,000	239,635	1,600,635
Grants	013	6,197,270	-	6,197,270
City Gas Tax	014	656,000	-	540,160
Special Enforcements	016	20,000	13,305	33,305
ETSB	017	138,890	-	138,890
Storm Water Utility	018	758,100	378,285	1,136,385
Park Fund	019			
Park & Recreation Administration	1905			2,335,635
City Hall Buildings & Grounds	1910			223,075
PSB Buildings & Grounds	1911			194,470
Park Operation and Maintenance	1915			697,790
Golf Course	1920			1,056,945
Allison Campground	1925			84,440
Lake Storey Beach	1930			94,770
Lake Storey Pavilion	1935			117,580
Recreation Special Programs	1940			236,435
Lakeside Recreation Facility	1945			159,000
Lakeside Water Park	1950			495,910
Hawthorne Pool	1955			145,230
Hawthorne Gymnasium	1960			37,320

City of Galesburg 2024 Budget Fund Summary

Fund/Division	Fund/ Division Number	2024 Revenues	Use from Other Sources	2024 Expenditures
Maintenance of Linwood Cemetery	1965			198,810
Forestry	1975			260,295
Park Fund		5,425,910	911,795	6,337,705
Airport Fund	020	308,935	-	308,935
Foreign Fire	021	48,000	-	44,225
Property Redevelopment	023	711,500	145,585	857,085
Economic Development	024	1,246,375	93,440	1,339,815
CDBG Repayment	025	27,320	-	0
UDAG Repayment	026	47,620	988,225	1,035,845
Public Transportation Services	030			
Handivan	320			1,076,830
Bus Subsidy	370			1,660,155
		2,736,985	-	2,736,985
Public Transportation Projects	032	40,000	-	-
Total Special Revenue Funds		20,943,905	3,190,270	23,947,240
DEBT SERVICE FUNDS				
2016 GO Bond Debt Service	043	645,515	-	645,515
2023 GO Bond Debt	044	713,135	-	713,135
2013A Seminary Street Business District	047	118,980	-	118,980
Total Debt Service Funds		1,477,630	-	1,477,630
CAPITAL PROJECT FUNDS				
TIF IV	049	375,930	211,460	587,390
TIF V	050	9,680	-	0
Player Fees	051	4,600	-	4,600
2023 GO Bond Capital Expense	052	100,000	4,655,000	4,755,000
Building Repair & Maintenance	053	330,000	58,800	388,800
Planning Fund	054	50,000	3,665,000	3,715,000
Computer Replacement	057	260,405	38,695	299,100
Vehicle Replacement	058	353,600	455,350	808,950
Utility Tax Capital Projects	059	1,564,200	801,730	2,365,930
Seminary Street Business District	060	30,100	-	30,100
Total Capital Project Funds		3,078,515	9,886,035	12,954,870
ENTERPRISE FUNDS				
Water Operations	061	7,694,600	-	6,953,360
Refuse	067	3,262,165	-	3,238,605
Total Enterprise Funds		10,956,765	-	10,191,965
INTERNAL SERVICE FUNDS				
Risk Management	078	1,191,725	-	1,128,720
Total Internal Service Funds		1,191,725	-	1,128,720

City of Galesburg 2024 Budget Fund Summary

Fund/Division	Fund/ Division Number	2024 Revenues	Use from Other Sources	2024 Expenditures
TRUST/PENSION FUNDS				
OPEB Trust	085	1,241,455	-	1,241,455
Total Trust/Pension Funds		1,241,455	-	1,241,455
PERMANENT FUNDS				
Linwood Cemetery	088	3,000	-	3,000
East Linwood Cemetery	089	29,500	-	18,500
Total Permanent Funds		32,500	-	21,500
COMPONENT UNIT				
Galesburg Public Library	900	1,995,695	-	1,995,695
Galesburg Library Working Cash	905	2,330	-	0
Galesburg Library Long Term Capital	915	1,672,325	-	1,672,325
Total Component Unit		3,670,350	-	3,668,020
Grand Total - All Funds		\$ 72,584,070	\$ 13,762,865	\$ 85,309,185

General Fund Summary

Division	Division No.	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Revenue	0000	29,047,998	36,056,085	26,686,945	29,991,225
City Council	0105	163,697	265,425	163,340	158,645
City Manager	0110	294,462	268,757	325,275	394,430
City Clerk	0115	354,607	353,098	369,890	376,245
Human Resources/Benefits	0120	214,494	224,728	251,935	242,035
Legal	0145	183,665	202,292	185,690	268,360
Contracts and Subsidies	0160	4,074,982	8,041,678	2,839,945	2,614,855
Finance	0205	810,777	827,769	870,815	917,765
Management Information Systems	0207	462,648	520,288	473,755	601,715
Planning	0305	86,913	72,682	78,045	83,920
Inspections	0306	773,103	955,173	925,830	954,515
Engineering	0410	554,406	564,374	574,960	614,170
Fleet Services	0445	511,506	553,623	540,740	568,975
Street & Bridge Maintenance	0450	1,781,054	2,117,212	1,868,645	2,066,570
Fire & Police Commission	0505	28,106	47,664	24,955	39,235
Police	0510	7,495,975	10,145,420	8,519,555	9,549,040
School Crossing Guards	0525	44,778	64,104	88,040	99,530
Communications and Records	0550	2,217,467	2,194,679	2,157,530	2,424,275
Fire	0605	7,332,534	9,297,238	7,752,115	8,690,225
Emergency Services	0630	7,951	8,755	11,270	13,280
Revenue Total		29,047,998	36,056,085	26,686,945	29,991,225
Expense Total		27,393,126	36,724,958	28,022,330	30,677,785

Summary by Source

Revenue	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
General Fund				
Taxes	25,056,232	27,658,191	23,103,435	25,979,845
Licenses and Permits	387,349	414,252	404,200	417,800
Fines and Costs	404,069	368,295	294,100	290,200
Use of Money & Property	832,143	971,584	746,150	1,104,060
Intergovernmental Revenue	1,120,568	5,340,783	1,164,165	1,283,530
Charges for Current Services	1,186,931	1,179,132	946,295	875,790
Other Revenue	52,327	54,275	28,600	40,000
Transfer From Other Funds	6,633	-	-	-
Reimbursement from Others	1,747	69,571	-	-
General Fund	29,047,998	36,056,085	26,686,945	29,991,225

Detail by Source

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
General Fund					
30010	Taxes				
30010	Property Taxes	7,636,173	7,830,007	7,729,555	8,025,095
30011	SSA #1 Property Tax	121,795	166,646	187,930	181,000
30020	Replacement Taxes	1,762,567	3,424,454	1,500,000	2,080,000
30030	State Income Tax	4,089,140	4,687,955	3,511,200	4,370,000
30040	Sales Tax	5,185,418	5,181,496	4,444,750	5,086,250
30043	Local Use Tax	1,068,672	1,034,376	1,040,400	1,045,500
30050	Home Rule Tax	3,070,459	3,089,069	2,758,600	2,914,000
30060	Prepared Food & Bev Tax	1,580,380	1,645,936	1,476,000	1,656,000
30090	Video Gambling Tax	526,366	581,346	440,000	607,000
30100	Municipal Auto Rental Tax	15,263	16,907	15,000	15,000
30100	Taxes	25,056,232	27,658,191	23,103,435	25,979,845
31010 Licenses and Permits					
31010	Liquor Licenses	209,677	227,884	230,000	230,000
31015	Gaming License	40,000	39,125	42,500	45,000
31020	Entertainment Permit	2,100	1,400	1,500	1,000
31021	Adult Establishment Lic.	780	780	1,000	1,000
31030	Sidewalk Cafe License	150	675	200	1,000
31035	Tree Service Provider Regstrn	375	600	600	500
31040	General Contractor Regist.	14,775	19,100	16,000	19,000
31042	Excavator Registration	2,625	2,600	2,700	2,600
31045	Heating Contractor Licenses	3,450	5,000	4,200	4,500
31050	Electric Contractors Lic.	765	1,110	1,200	1,200
31055	Demolition Contractor Licenses	1,050	1,800	1,600	1,700
31070	Taxi Cab Company Permits	250	400	200	500
31080	Taxi Cab Individual License	600	1,150	400	700
31100	Wrecker Registration	-	600	600	600
31120	Animal Control Licenses	30,662	30,448	27,000	30,000
31200	Mobile Home Park Permits	3,230	3,210	3,200	3,500
31300	Rental Housing Registration	71,927	70,570	66,000	68,000
31900	Misc Licenses & Permits	4,933	7,800	5,300	7,000
31900	Licenses and Permits	387,349	414,252	404,200	417,800
32010 Fines and Costs					
32010	Fines & Costs	133,607	98,965	100,000	100,000
32015	Vehicle Impound Fees	124,500	109,500	100,000	110,000
32020	Administrative Tickets	11,765	11,515	10,000	11,000
32022	Finance Administrative Fines	-	-	500	300
32025	General Fines	-	-	1,000	-
32030	Fire Department Fines	-	-	-	100
32035	Clerk Administrative Fines	5,424	5,120	4,000	2,000
32040	Traffic Violations-Non Moving	8,815	8,525	4,500	6,000
32100	Adjudication Court Costs	20,603	23,025	15,000	10,000
32120	Police Adjudication Fines	26,325	23,635	10,000	10,000

Detail by Source

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
32122	Finance Adjudication Fines	-	200	1,000	600
32125	General Adjudication Fines	45,725	51,325	30,000	30,000
32130	Fire Adjudication Fines	450	300	100	200
32135	Clerk Adjudication Fines	24,305	30,110	15,000	8,000
32145	CD Adjudication Fines	2,550	6,075	3,000	2,000
32800	Fines and Costs	404,069	368,295	294,100	290,200
33010	Use of Money & Property				
33010	Interest on Investments	19,791	184,143	20,000	400,000
33012	Unrealized Gain on Investment	(5,085)	(659)	-	-
33018	Interest Income-Leases	-	1,419	-	-
33020	Interest on loans	10,929	12,245	1,985	1,500
33100	Rental of Property	300	-	300	-
33105	Site Management	89,346	94,867	90,000	90,000
33320	Snow Plow Rodeo	-	-	1,500	-
33400	Franchise Fees	385,366	372,904	365,000	355,000
33425	Telecom Infrastructure Fees	323,732	300,651	260,000	250,000
33450	Public Works Use of Materials	322	-	-	-
33650	Information Services	5,820	4,755	6,165	6,360
33865	Pop Commission	1,623	1,260	1,200	1,200
33900	Use of Money & Property	832,143	971,584	746,150	1,104,060
35100	Intergovernmental Revenue				
35100	Fed Operat Assist Grants	29,944	29,408	31,725	36,000
35300	State Operating Assist Grants	1,781	2,317	-	-
35310	State Capital Grants	7,827	-	-	-
35315	Federal Reimbursements	14,869	4,122,094	-	-
35325	State Reimbursements	25,147	24,140	24,000	28,000
35360	Mtce of State Highways	74,146	76,520	78,000	80,000
35370	Mtce of Traffic Signals	7,372	11,350	12,000	12,000
35450	Fire Training Act	9,806	8,921	-	-
35600	County Reimbursements	-	-	13,740	-
35640	PSB Communications & Records	833,761	924,316	854,270	963,900
35800	Ambulance Dispatch Fees	19,975	19,975	19,975	19,975
35850	Crossing Guards	22,389	32,052	44,020	49,765
35855	School Liason Officer	65,064	79,268	79,435	86,390
35900	Misc Intergovernmental Revenue	8,486	10,422	7,000	7,500
35900	Intergovernmental Revenue	1,120,568	5,340,783	1,164,165	1,283,530
36010	Charges for Current Services				
36010	Building Permits	46,961	50,883	25,000	30,000
36020	Electrical Inspections	21,365	14,205	15,000	15,000
36030	Plumbing/Sewer Install Permit	3,920	5,230	3,500	4,000
36040	Heating Install Permits	8,735	8,590	5,000	5,000
36050	Sewer Excavation Permits	6,138	8,190	8,000	8,000
36070	Moving/Wrecking Permits	627	3,463	600	600

Detail by Source

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
36100	Sidewalk/Street Permits	3,610	5,340	3,000	3,000
36120	Weed Cleaning/Removals	103,197	108,519	80,000	80,000
36255	Garage Services	56,749	59,833	35,000	35,000
36410	Fire Prevention Permits	10,205	11,460	11,000	11,800
36420	False Alarm Fee	29,220	45,015	30,000	35,000
36430	Fire Protection Cntrctl Srvce	11,563	10,707	11,900	10,000
36440	Fire Extrication Services	6,405	3,151	500	500
36500	Zoning Appeals	2,250	4,000	3,000	3,000
36600	Reproduced Documents Fee	2,417	2,580	2,000	2,000
36610	Subdivision Fees	900	1,500	900	900
36800	Housing Authority Inspections	15	-	190	120
36860	Pub Works Mtce/Overhead	218	340	1,000	300
36864	Property Maintenance Admin Fee	34,760	27,480	18,000	8,000
36865	Property Maintenance Lien Fee	64,328	48,315	30,000	9,000
36870	Penalties/Accounting Services	20,978	17,164	16,965	17,700
36875	Administrative Fee	752,235	742,875	645,540	596,670
36900	Misc Charges - Current Service	134	293	200	200
36900	Charges for Current Services	1,186,931	1,179,132	946,295	875,790
37010	Other Revenue				
37050	Sale of Property	4,915	6,483	5,000	5,000
37100	Private Contrib/Donations	200	-	100	-
37850	Accident Report Revenue	4,635	4,985	3,500	4,000
37900	Miscellaneous Other Revenue	42,577	42,807	20,000	31,000
37900	Other Revenue	52,327	54,275	28,600	40,000
38014	Transfer From Other Funds				
38032	Transfer From PublicTran Prjct	6,633	-	-	-
38089	Transfer From Other Funds	6,633	-	-	-
39100	Reimbursement from Others				
39100	Reimbursements	1,747	69,571	-	-
39100	Reimbursement from Others	1,747	69,571	-	-
	General Fund	29,047,998	36,056,085	26,686,945	29,991,225

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
001	General				
	Taxes				
001-0000-30010-00	Property Tax	7,636,173	7,830,007	7,729,555	8,025,095
001-0000-30011-00	SSA #1 Property Tax	121,795	166,646	187,930	181,000
001-0000-30020-00	Replacement Tax	1,762,567	3,424,454	1,500,000	2,080,000
001-0000-30030-00	State Income Tax	4,089,140	4,687,955	3,511,200	4,370,000
001-0000-30040-00	Sales Tax	5,185,418	5,181,496	4,444,750	5,086,250
001-0000-30043-00	Local Use Tax	1,068,672	1,034,376	1,040,400	1,045,500
001-0000-30050-00	Home Rule Tax	3,070,459	3,089,069	2,758,600	2,914,000
001-0000-30060-00	Food & Beverage Tax	1,580,380	1,645,936	1,476,000	1,656,000
001-0000-30090-00	Video Gambling Tax	526,366	581,346	440,000	607,000
001-0000-30100-00	Municipal Auto Rental Tax	15,263	16,907	15,000	15,000
	Taxes	25,056,232	27,658,191	23,103,435	25,979,845
	Licenses and Permits				
001-0000-31010-00	Liquor Licenses	209,677	227,884	230,000	230,000
001-0000-31015-00	Gaming License	40,000	39,125	42,500	45,000
001-0000-31020-00	Entertainment Permits	2,100	1,400	1,500	1,000
001-0000-31021-00	Adult Establishment Licenses	780	780	1,000	1,000
001-0000-31030-00	Sidewalk Cafe Licenses	150	675	200	1,000
001-0000-31035-00	Tree Service Provider Registrtn	375	600	600	500
001-0000-31040-00	General Contractor Registratn	14,775	19,100	16,000	19,000
001-0000-31042-00	Excavator Registration	2,625	2,600	2,700	2,600
001-0000-31045-00	Heating Contractor Licenses	3,450	5,000	4,200	4,500
001-0000-31050-00	Electric Contracor Licenses	765	1,110	1,200	1,200
001-0000-31055-00	Demolition Contractor License	1,050	1,800	1,600	1,700
001-0000-31070-00	Taxi Cab Company Permits	250	400	200	500
001-0000-31080-00	Taxi Cab Individual Licenses	600	1,150	400	700
001-0000-31100-00	Wrecker Registration	-	600	600	600
001-0000-31120-00	Animal Control Licenses	30,662	30,448	27,000	30,000
001-0000-31200-00	Mobile Home Park Permits	3,230	3,210	3,200	3,500
001-0000-31300-00	Rental Housing Registration	71,927	70,570	66,000	68,000
001-0000-31900-00	Misc Licenses & Permits	4,933	7,800	5,300	7,000
	Licenses and Permits	387,349	414,252	404,200	417,800
	Fines and Costs				
001-0000-32010-00	Fines and Costs	133,607	98,965	100,000	100,000
001-0000-32015-00	Vehicle Impound Fees	124,500	109,500	100,000	110,000
001-0000-32020-00	Administrative Tickets	11,765	11,515	10,000	11,000
001-0000-32022-00	Finance Administrative Fines	-	-	500	300
001-0000-32025-00	General Fines	-	-	1,000	-
001-0000-32030-00	Fire Department Fines	-	-	-	100
001-0000-32035-00	Clerk Adminstrative Fines	5,424	5,120	4,000	2,000
001-0000-32040-00	Non-Moving Traffic Violations	8,815	8,525	4,500	6,000
001-0000-32100-00	Adjudication Court Costs	20,603	23,025	15,000	10,000
001-0000-32120-00	Police Adjudication Fines	26,325	23,635	10,000	10,000
001-0000-32122-00	Finance Adjudication Fines	-	200	1,000	600
001-0000-32125-00	General Adjudication Fines	45,725	51,325	30,000	30,000
001-0000-32130-00	Fire Adjudication Fines	450	300	100	200
001-0000-32135-00	Clerk Adjudication Fines	24,305	30,110	15,000	8,000
001-0000-32145-00	CD Adjudication Fines	2,550	6,075	3,000	2,000
	Fines and Costs	404,069	368,295	294,100	290,200

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Use of Money & Property					
001-0000-33010-00	Interest Income on Investments	19,791	184,143	20,000	400,000
001-0000-33012-00	Unrealized Gain on Investment	(5,085)	(659)	-	-
001-0000-33018-00	Interest Income-Leases	-	1,419	-	-
001-0000-33020-00	Interest on Loans	10,929	12,245	1,985	1,500
001-0000-33100-00	Rental of Property	300	-	300	-
001-0000-33105-00	Site Management	89,346	94,867	90,000	90,000
001-0000-33320-00	Snow Plow Rodeo	-	-	1,500	-
001-0000-33400-00	Franchise Fees	385,366	372,904	365,000	355,000
001-0000-33425-00	Telecommunication Infrast Fee	323,732	300,651	260,000	250,000
001-0000-33450-00	Public Works Use of Material	322	-	-	-
001-0000-33650-00	Information Services	5,820	4,755	6,165	6,360
001-0000-33865-00	General Fund Pop Commission	1,623	1,260	1,200	1,200
	Use of Money & Property	832,143	971,584	746,150	1,104,060
Intergovernmental Revenue					
001-0000-35100-00	Fed Operate Assist Grants	29,944	29,408	31,725	36,000
001-0000-35300-00	State Operate Assist Grant	1,781	2,317	-	-
001-0000-35310-00	State Capital Grants	7,827	-	-	-
001-0000-35315-00	Federal Reimbursements	14,869	4,122,094	-	-
001-0000-35325-00	State Reimbursements	25,147	24,140	24,000	28,000
001-0000-35360-00	Maintenance of State Highways	74,146	76,520	78,000	80,000
001-0000-35370-00	Maintenance of Traffic Signals	7,372	11,350	12,000	12,000
001-0000-35450-00	Fire Training Act	9,806	8,921	-	-
001-0000-35600-00	County Reimbursements	-	-	13,740	-
001-0000-35640-00	Pub Saf Bldg Comm/Records	833,761	924,316	854,270	963,900
001-0000-35800-00	Ambulance Dispatch Fee	19,975	19,975	19,975	19,975
001-0000-35850-00	Crossing Guards	22,389	32,052	44,020	49,765
001-0000-35855-00	School Liaison Officer	65,064	79,268	79,435	86,390
001-0000-35900-00	Misc Intergovernmental Rev	8,486	10,422	7,000	7,500
	Intergovernmental Revenue	1,120,568	5,340,783	1,164,165	1,283,530
Charges for Current Services					
001-0000-36010-00	Building Permits	46,961	50,883	25,000	30,000
001-0000-36020-00	Electrical Inspection Permits	21,365	14,205	15,000	15,000
001-0000-36030-00	Plumbing/Sewer Install Permits	3,920	5,230	3,500	4,000
001-0000-36040-00	Heating Installation Permits	8,735	8,590	5,000	5,000
001-0000-36050-00	Sewer Excavation Permits	6,138	8,190	8,000	8,000
001-0000-36070-00	Moving/Wrecking Permits	627	3,463	600	600
001-0000-36100-00	Sidewalk/Street Permits	3,610	5,340	3,000	3,000
001-0000-36120-00	Weed Cleaning/Removals	103,197	108,519	80,000	80,000
001-0000-36255-00	Garage Services	56,749	59,833	35,000	35,000
001-0000-36410-00	Fire Prevention Permits	10,205	11,460	11,000	11,800
001-0000-36420-00	False Alarm Permit Fees	29,220	45,015	30,000	35,000
001-0000-36430-00	Fire Protection Cntrctl Svcs	11,563	10,707	11,900	10,000
001-0000-36440-00	Fire Extrication Services	6,405	3,151	500	500
001-0000-36500-00	Zoning Appeals	2,250	4,000	3,000	3,000
001-0000-36600-00	Reproduced Documents Fee	2,417	2,580	2,000	2,000
001-0000-36610-00	Subdivision Fees	900	1,500	900	900
001-0000-36800-00	Housing Authority Inspection	15	-	190	120
001-0000-36860-00	Pub Works Mtce/Overhead	218	340	1,000	300
001-0000-36864-00	Property Maintenance Admin Fee	34,760	27,480	18,000	8,000

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
001-0000-36865-00	Property Maintenace Lien Fee	64,328	48,315	30,000	9,000
001-0000-36870-00	Penalties/Accounting Services	20,978	17,164	16,965	17,700
001-0000-36875-00	Administrative Fee	752,235	742,875	645,540	596,670
001-0000-36900-00	Misc Chgs - Current Services	134	293	200	200
	Charges for Current Services	1,186,931	1,179,132	946,295	875,790
	Other Revenue				
001-0000-37050-00	Sale of Property	4,915	6,483	5,000	5,000
001-0000-37100-00	Private Contribs/Donations	200	-	100	-
001-0000-37850-00	Accident Report Revenue	4,635	4,985	3,500	4,000
001-0000-37900-00	Misc Other Revenue	42,577	42,807	20,000	31,000
	Other Revenue	52,327	54,275	28,600	40,000
	Transfer From Other Funds				
001-0000-38032-00	Transfer From PublicTran Prjct	6,633	-	-	-
	Transfer From Other Funds	6,633	-	-	-
	Reimbursement from Others				
001-0000-39100-00	Reimbursements	1,747	69,571	-	-
	Reimbursement from Others	1,747	69,571	-	-
	Revenue	29,047,998	36,056,085	26,686,945	29,991,225
001	General	29,047,998	36,056,085	26,686,945	29,991,225

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Summary by Source

Expense	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
General Fund				
Personnel Services	21,116,398	25,160,964	22,386,930	25,173,355
Contractual Services	1,878,118	2,325,937	2,582,320	3,489,770
Commodities	579,273	816,676	698,660	843,745
Capital Outlay	94,685	7,378	60,000	-
Other Charges	3,724,652	8,414,003	2,294,420	1,170,915
General Fund	27,393,126	36,724,958	28,022,330	30,677,785

Detail by Source

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
General Fund					
Personnel Services					
41000	Regular Employees	11,294,272	11,453,291	12,478,760	13,515,145
41005	Workers Comp Wages	39,957	52,057	-	-
42000	Temporary Employees	136,307	193,255	224,760	262,600
43000	Overtime	752,905	931,346	606,170	502,175
45000	Callout Pay	17,400	18,900	37,800	32,800
45400	Police Sign on Bonus	-	-	-	44,000
45500	Canine Pay	5,463	6,219	20,525	6,850
47500	Term Life Insurance	21,061	21,421	23,180	22,210
47600	Workers Comp Premium	199,335	234,660	277,980	292,080
47700	Health Insurance Premium	1,960,274	2,000,607	2,259,860	2,426,040
47750	Retiree Health Insurance	454,630	485,369	430,440	471,990
47755	OPEB Contributions	120,415	120,720	124,110	123,350
47760	Retirement Health Savings	128,823	118,440	147,060	144,130
47770	Health Savings Account	85,227	82,152	78,225	80,560
48000	Pension Contributions	596,664	480,682	369,440	660,105
48010	Public Safety Pension Cons	4,835,183	8,475,528	4,776,060	6,014,285
48200	Social Security Contributions	461,287	480,712	524,440	574,235
48400	IMRF Employer Paid Member Cons	6,601	4,961	6,720	-
49500	Contract Education Incentive	594	644	1,400	800
Personnel Services		21,116,398	25,160,964	22,386,930	25,173,355
Contractual Services					
51000	Professional Services	154,198	214,295	179,815	195,955
51010	External Attorney Fees	91,201	119,813	80,500	244,870
51300	Recording Fees	9,939	8,276	12,100	10,100
51500	Printing and Advertising	17,691	22,566	24,425	27,950
52000	Electricity	230,464	262,545	257,780	323,245
52300	Heat	6,959	12,688	9,755	15,180
52500	Sewer	2,003	2,288	3,215	3,475
53000	Postage	17,887	19,055	21,060	23,650
54000	Telecommunications	68,330	70,360	80,735	84,835
54500	Training and Travel	81,432	118,475	152,795	172,850
54700	Car Allowance	918	1,616	1,400	6,270
55000	Dues and Subscriptions	32,593	32,793	38,965	40,075
55400	Private Property Maintenance	88,238	114,022	80,000	80,000
55500	Maintenance of Equipment	143,979	150,300	148,090	156,160
55700	Mtce of Buildings & Improvemnt	18,178	205,963	24,190	501,275
55800	Maintenance Computer Equipment	289,486	374,423	449,790	563,965
56000	Rentals	252	412	380	380
56506	Flexible Spending Admini	950	1,179	1,500	1,000
56596	Auto Liability	13,305	9,720	13,920	11,100
56597	Property Repairs	191,060	130,660	171,500	187,395
57000	Bonds	878	273	1,425	1,425
57500	Laundry & Cleaning Services	6,941	5,766	7,400	6,900

Detail by Source

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
58500	Receptions/Office Functions	5,077	5,749	9,940	9,950
59300	Mtce Medical/Safety Supplies	412	853	300	600
59500	Contract Serv Not Classified	-	-	350,000	350,000
59516	Information Services	4,132	8,802	8,750	15,000
59520	Youth Commission	-	1,710	1,500	3,205
59521	Prairieland Animal Center	248,376	237,684	234,120	234,120
59523	SSA#1 Mntce Property/ReplaceTX	153,077	193,646	215,930	210,000
59526	Landmark Commission	160	6	500	500
59590	Administrative Fee	-	-	540	8,340
	Contractual Services	1,878,118	2,325,937	2,582,320	3,489,770
	Commodities				
61000	Office Supplies	33,651	37,218	47,100	43,700
61500	Minor Office Mach & Equipmt	628	131	500	500
61700	Minor Computer Equip/Supplies	56,408	92,427	64,390	79,200
61800	Minor Furniture	2,628	10,881	5,515	4,000
62500	Motor Vehicle Supplies	153,273	152,829	130,750	150,450
62510	Gasoline	113,084	172,318	161,330	176,810
63000	Shop Supplies	11,329	11,519	13,000	13,000
63500	Botanical & Ag. Supplies	2,873	1,739	2,700	2,700
64200	Neighborhood Improvemnt Actvty	300	-	1,000	1,000
64500	Traffic Control Supplies	-	448	300	300
64800	Survey & Testing Supplies	1,464	1,049	2,800	2,800
65000	Cleaning & Household Supplies	10,410	12,567	8,345	11,000
65500	Materials to Maintain Equipmt	21,788	49,197	27,625	36,525
66000	Materials Maintain Blds/Improv	9,195	28,085	20,955	19,185
66500	Minor Tools & Apparatus	43,188	97,384	79,875	136,910
67000	Books - Adults	3,023	5,340	8,660	7,755
67500	Safety Clothing & Supplies	87,014	104,764	89,410	119,215
68000	Food	2,562	5,288	3,030	3,730
68500	Chemicals	3,568	5,880	8,265	8,565
68600	Emerg Med & Protect Supplies	11,685	8,519	10,210	13,400
69000	Firearms & Supplies	8,639	17,020	10,000	10,000
69300	Cannine Supplies	1,925	1,160	2,000	2,000
69400	Licensing & Tag Supplies	639	916	900	1,000
	Commodities	579,273	816,676	698,660	843,745
	Capital Outlay				
71000	Machinery & Equipment	94,685	7,378	-	-
76000	Improvemt Other than Buildings	-	-	60,000	-
	Capital Outlay	94,685	7,378	60,000	-
	Other Charges				
83100	Contribution to Others	929,937	1,854	2,100	195,825
84500	Property Tax	3,427	7,694	8,905	20,035
85013	Grant Fund Transfer To	-	-	30,000	-

Detail by Source

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
85014	City Gas Tax Transfer To	-	93,401	-	-
85019	Park & Rec Transfer to	-	18,866	25,000	-
85023	Property Redvlpmnt Transfer To	102,964	102,950	700,000	100,000
85026	UDAG Transfer To	18,523	18,173	19,000	-
85030	Handivan Transfer To	90	-	464,280	345,330
85032	Transfer to Public Trans Proj	-	373,980	-	-
85053	Bldg Rep Mtce Transfer To	-	4,200	19,740	48,900
85054	Planning Fund Transfer To	1,800,053	6,219,348	50,000	-
85057	Computer Replacemt Transfer To	108,900	480,180	70,500	199,440
85058	Vehicle Replacemt Transfer To	462,360	916,200	730,980	98,580
85500	Refunds & Reimbursements	8,098	8,098	8,100	8,100
85902	Miscellaneous Expense	15,127	1,291	13,740	5,460
87350	Interest on Leases	-	3,013	-	-
88150	Lease Principal Payments	-	34,655	-	-
88300	Lease Payments	16,164	(21,787)	16,500	17,345
89500	Bad Debt Expense	259,009	151,886	135,575	131,900
89600	Cash Over & Short	-	-	-	-
	Other Charges	3,724,652	8,414,003	2,294,420	1,170,915
	General Fund	27,393,126	36,724,958	28,022,330	30,677,785

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
0105	City Council				
	Personnel Services				
001-0105-41000-00	Regular Employees	46,231	47,000	47,000	47,000
001-0105-48200-00	Social Security Contributions	3,536	3,595	3,600	3,600
	Personnel Services	49,768	50,596	50,600	50,600
	Contractual Services				
001-0105-51000-00	Professional Services	91,989	85,088	84,835	61,945
001-0105-51500-00	Printing & Advertising	196	-	-	-
001-0105-53000-00	Postage	253	66	270	270
001-0105-54000-00	Telecommunications	4,364	4,625	6,845	6,670
001-0105-54500-00	Training and Travel	5,948	14,544	3,700	6,500
001-0105-55000-00	Dues & Subscriptions	2,000	2,000	2,000	2,740
001-0105-55800-00	Maint of Computer Equipment	250	663	100	100
001-0105-56597-00	Prop Prem-Risk Mgt Contrib	225	-	-	-
001-0105-58500-00	Receptions & Office Functions	554	112	750	250
	Contractual Services	105,781	107,098	98,500	78,475
	Commodities				
001-0105-61000-00	Office Supplies	684	133	500	350
001-0105-61700-00	Minor Computer Equip & Supp	1,705	8,717	-	-
	Commodities	2,389	8,851	500	350
	Other Charges				
001-0105-85057-00	Computer Replacement Contrbtn	5,760	98,880	13,740	29,220
	Other Charges	5,760	98,880	13,740	29,220
0105	City Council	163,697	265,425	163,340	158,645

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
0110	City Manager				
	Personnel Services				
001-0110-41000-00	Regular Employees	190,172	151,959	199,870	250,580
001-0110-42000-00	Temporary Employees	10,838	20,244	24,480	25,000
001-0110-47500-00	Term Life Insurance	979	663	990	790
001-0110-47600-00	Workers Compensation Premium	2,325	1,800	2,400	2,220
001-0110-47700-00	Health Insurance Premium	30,575	24,958	34,200	36,670
001-0110-47760-00	Retirement Health Savings	2,234	2,272	2,290	2,430
001-0110-47770-00	Health Savings Account	1,500	1,500	1,500	1,600
001-0110-48000-00	Pension Contributions	19,847	14,290	11,970	26,150
001-0110-48200-00	Social Security Contributions	14,164	12,993	17,165	21,080
001-0110-48400-00	IMRF Employer Paid Member Cons	6,601	4,961	6,720	-
	Personnel Services	279,234	235,640	301,585	366,520
	Contractual Services				
001-0110-51000-00	Professional Services	-	21,390	500	700
001-0110-51500-00	Printing & Advertising	-	-	500	-
001-0110-53000-00	Postage	99	22	50	55
001-0110-54000-00	Telecommunications	1,621	1,403	1,690	2,035
001-0110-54500-00	Training and Travel	128	797	6,850	7,000
001-0110-54700-00	Car Allowance	-	480	-	4,800
001-0110-55000-00	Dues & Subscriptions	1,734	1,440	2,600	2,500
001-0110-55500-00	Maintenance of Equipment	563	247	250	265
001-0110-55800-00	Maint of Computer Equipment	6,941	807	1,300	2,030
001-0110-56597-00	Prop Prem-Risk Mgt Contrib	570	380	2,420	2,235
001-0110-57000-00	Bonds	75	-	75	75
001-0110-58500-00	Receptions & Office Functions	200	261	500	500
	Contractual Services	11,930	27,229	16,735	22,195
	Commodities				
001-0110-61000-00	Office Supplies	1,183	1,139	1,200	1,500
001-0110-61700-00	Minor Computer Equip & Supp	49	214	250	1,000
001-0110-61800-00	Minor Furniture	-	374	250	500
001-0110-66500-00	Minor Tools & Apparatus	-	630	-	-
	Commodities	1,232	2,357	1,700	3,000
	Other Charges				
001-0110-83100-00	Contributions to Others	49	-	100	-
001-0110-85057-00	Computer Replacement Contrbtn	1,080	3,120	4,740	2,280
001-0110-88300-00	Lease Payments	937	411	415	435
	Other Charges	2,066	3,531	5,255	2,715
0110	City Manager	294,462	268,757	325,275	394,430

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
0115	City Clerk				
	Personnel Services				
001-0115-41000-00	Regular Employees	229,749	235,596	242,640	251,740
001-0115-47500-00	Term Life Insurance	858	864	880	880
001-0115-47600-00	Workers Compensation Premium	3,840	4,020	5,340	4,920
001-0115-47700-00	Health Insurance Premium	41,588	34,355	35,950	38,450
001-0115-47770-00	Health Savings Account	4,500	3,000	3,000	3,200
001-0115-48000-00	Pension Contributions	28,944	23,011	17,860	19,370
001-0115-48200-00	Social Security Contributions	16,556	17,200	18,570	19,270
	Personnel Services	326,034	318,045	324,240	337,830
	Contractual Services				
001-0115-51000-00	Professional Services	2,701	2,235	4,590	6,280
001-0115-51300-00	Recording Fees	-	189	100	100
001-0115-51500-00	Printing & Advertising	5,811	2,470	7,700	5,000
001-0115-53000-00	Postage	3,652	3,945	3,960	4,325
001-0115-54000-00	Telecommunications	1,595	1,542	1,655	1,655
001-0115-54500-00	Training and Travel	578	955	2,000	2,000
001-0115-55000-00	Dues & Subscriptions	943	1,391	1,200	1,200
001-0115-55500-00	Maintenance of Equipment	987	1,137	990	1,040
001-0115-55800-00	Maint of Computer Equipment	1,986	8,397	7,910	8,650
001-0115-56597-00	Prop Prem-Risk Mgt Contrib	1,275	-	780	780
001-0115-57000-00	Bonds	619	-	800	800
001-0115-58500-00	Receptions & Office Functions	50	91	-	-
	Contractual Services	20,197	22,352	31,685	31,830
	Commodities				
001-0115-61000-00	Office Supplies	2,772	2,132	2,300	2,300
001-0115-61700-00	Minor Computer Equip & Supp	280	700	-	1,000
001-0115-69400-00	Licensing and Tag Supplies	639	916	900	1,000
	Commodities	3,691	3,748	3,200	4,300
	Other Charges				
001-0115-84500-00	Property Tax	3,427	7,694	8,905	-
001-0115-85057-00	Computer Replacement Contrbtn	-	-	600	960
001-0115-88300-00	Lease Payments	1,259	1,259	1,260	1,325
	Other Charges	4,686	8,953	10,765	2,285
0115	City Clerk	354,607	353,098	369,890	376,245

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
0120	Human Resources/Benefits				
	Personnel Services				
001-0120-41000-00	Regular Employees	127,445	127,584	138,590	126,450
001-0120-47500-00	Term Life Insurance	750	745	780	610
001-0120-47600-00	Workers Compensation Premium	1,740	1,800	2,400	1,680
001-0120-47700-00	Health Insurance Premium	27,050	28,399	30,310	28,180
001-0120-47760-00	Retirement Health Savings	2,108	2,128	2,140	1,720
001-0120-47770-00	Health Savings Account	1,200	1,200	1,200	640
001-0120-48000-00	Pension Contributions	15,942	12,344	9,970	9,730
001-0120-48200-00	Social Security Contributions	9,225	9,223	10,600	9,680
	Personnel Services	185,458	183,423	195,990	178,690
	Contractual Services				
001-0120-51000-00	Professional Services	6,134	5,282	10,500	12,000
001-0120-51500-00	Printing & Advertising	325	3,037	2,250	5,250
001-0120-53000-00	Postage	168	46	375	250
001-0120-54000-00	Telecommunications	267	534	310	1,040
001-0120-54500-00	Training and Travel	320	628	1,750	2,000
001-0120-55000-00	Dues & Subscriptions	908	895	1,390	1,400
001-0120-55500-00	Maintenance of Equipment	128	247	250	265
001-0120-55800-00	Maint of Computer Equipment	13,784	15,781	20,775	23,325
001-0120-56506-00	Third Party Administration	950	1,179	1,500	1,000
001-0120-56597-00	Prop Prem-Risk Mgt Contrib	570	7,020	7,080	7,260
001-0120-58500-00	Receptions & Office Functions	2,556	3,973	4,900	5,700
	Contractual Services	26,111	38,622	51,080	59,490
	Commodities				
001-0120-61000-00	Office Supplies	595	566	2,000	2,000
001-0120-61700-00	Minor Computer Equip & Supp	1,699	-	-	-
001-0120-67000-00	Books and Pamphlets	54	146	350	400
	Commodities	2,348	711	2,350	2,400
	Other Charges				
001-0120-83100-00	Contributions to Others	3	-	-	-
001-0120-85057-00	Computer Replacement Contrbtn	360	1,560	2,100	1,020
001-0120-88300-00	Lease Payments	214	411	415	435
	Other Charges	576	1,971	2,515	1,455
0120	Human Resources/Benefits	214,494	224,728	251,935	242,035

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
0145	Legal				
	Personnel Services				
001-0145-41000-00	Regular Employees	61,438	48,011	67,810	-
001-0145-47500-00	Term Life Insurance	216	144	220	-
001-0145-47600-00	Workers Compensation Premium	480	480	660	-
001-0145-47700-00	Health Insurance Premium	3,663	2,596	4,080	-
001-0145-47760-00	Retirement Health Savings	649	660	670	-
001-0145-47770-00	Health Savings Account	375	375	375	-
001-0145-48000-00	Pension Contributions	7,741	4,870	4,420	-
001-0145-48200-00	Social Security Contributions	4,687	3,666	5,190	-
	Personnel Services	79,249	60,801	83,425	-
	Contractual Services				
001-0145-51000-00	Professional Services	2,289	10,139	9,000	9,000
001-0145-51010-00	External Attorney Fees	91,201	119,813	80,500	244,870
001-0145-51500-00	Printing & Advertising	2,946	3,774	2,000	2,500
001-0145-53000-00	Postage	1,073	1,240	1,105	1,330
001-0145-54000-00	Telecommunications	565	372	550	550
001-0145-54500-00	Training and Travel	777	269	2,500	2,500
001-0145-55000-00	Dues & Subscriptions	1,671	1,272	1,445	1,300
001-0145-55500-00	Maintenance of Equipment	118	247	250	265
001-0145-55800-00	Maint of Computer Equipment	3,165	3,283	3,480	4,110
001-0145-56597-00	Prop Prem-Risk Mgt Contrib	165	-	120	-
	Contractual Services	103,971	140,410	100,950	266,425
	Commodities				
001-0145-61000-00	Office Supplies	68	10	400	500
001-0145-61800-00	Minor Furniture	-	-	-	500
001-0145-67000-00	Books & Pamphlets	-	-	500	500
	Commodities	68	10	900	1,500
	Other Charges				
001-0145-85057-00	Computer Replacement Contrbtn	180	660	-	-
001-0145-88300-00	Lease Payments	197	411	415	435
	Other Charges	377	1,071	415	435
0145	Legal	183,665	202,292	185,690	268,360

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
0160	Contracts and Subsidies				
	Personnel Services				
001-0160-41000-00	Regular Employees	-	-	28,840	158,655
001-0160-47750-00	Retiree Health Insurance	429,508	458,730	402,280	444,760
001-0160-47755-00	OPEB Contributions	116,195	116,940	120,480	119,105
001-0160-48000-00	Pension Contributions	-	-	-	225,945
001-0160-48200-00	Social Security Contributions	-	-	420	7,800
	Personnel Services	545,703	575,670	552,020	956,265
	Contractual Services				
001-0160-51000-00	Professional Services	1,995	1,792	3,200	4,500
001-0160-51300-00	Recording Fees	9,939	8,087	12,000	10,000
001-0160-51500-00	Printing & Advertising	2,473	4,210	4,000	4,500
001-0160-55800-00	Maint of Computer Equipment	-	28,968	29,650	34,100
001-0160-56000-00	Rentals	182	194	250	250
001-0160-59500-00	Contract Serv Not Classified	-	-	350,000	350,000
001-0160-59516-00	Information Services	4,132	8,802	8,750	15,000
001-0160-59520-00	Youth Commission	-	1,710	1,500	3,205
001-0160-59521-00	Prairieland Animal Center	248,376	237,684	234,120	234,120
001-0160-59523-00	SSA#1 Mntce Property/ReplaceTX	153,077	193,646	215,930	210,000
001-0160-59526-00	Landmark Commission	160	6	500	500
	Contractual Services	420,334	485,098	859,900	866,175
	Commodities				
001-0160-61000-00	Office Supplies	-	2,635	-	-
001-0160-64200-00	Neighborhood Improvemnt Actvty	300	-	1,000	1,000
001-0160-65500-00	Materials to Maintain Equipmt	215	369	450	450
	Commodities	515	3,004	1,450	1,450
	Other Charges				
001-0160-83100-00	Contributions to Others	928,429	91	-	190,825
001-0160-84500-00	Property Tax	-	-	-	20,035
001-0160-85013-00	Transfer to Grant Fund	-	-	30,000	-
001-0160-85014-00	Transfer to City Gas Tax	-	93,401	-	-
001-0160-85019-00	Transfer to Park & Rec	-	18,866	25,000	-
001-0160-85023-00	Transfer to Property Redvlpmnt	100,000	100,000	700,000	100,000
001-0160-85026-00	Transfer to UDAG	18,523	18,173	19,000	-
001-0160-85030-00	Public Trans Serv Transfer To	90	-	464,280	345,330
001-0160-85032-00	Transfer to Public Trans Proj	-	373,980	-	-
001-0160-85054-00	Transfer to Planning Fund	1,800,053	6,219,348	50,000	-
001-0160-88300-00	Lease Payments	2,327	2,160	2,720	2,875
001-0160-89500-00	Bad Debt Expense	259,009	151,886	135,575	131,900
	Other Charges	3,108,431	6,977,905	1,426,575	790,965
0160	Contracts and Subsidies	4,074,982	8,041,678	2,839,945	2,614,855

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
0205	Finance				
	Personnel Services				
001-0205-41000-00	Regular Employees	537,815	540,834	560,450	604,800
001-0205-42000-00	Temporary Employees	5,188	6,055	5,500	5,400
001-0205-43000-00	Overtime Pay	98	-	-	-
001-0205-47500-00	Term Life Insurance	2,145	2,506	2,520	2,530
001-0205-47600-00	Workers Compensation Premium	6,480	6,900	9,060	8,280
001-0205-47700-00	Health Insurance Premium	80,130	77,366	89,130	95,710
001-0205-47760-00	Retirement Health Savings	-	-	1,110	-
001-0205-47770-00	Health Savings Account	750	750	750	800
001-0205-48000-00	Pension Contributions	69,215	53,470	41,655	46,940
001-0205-48200-00	Social Security Contributions	40,269	40,316	43,300	46,700
001-0205-49500-00	Contractual Educatn Incentive	144	600	600	-
	Personnel Services	742,233	728,797	754,075	811,160
	Contractual Services				
001-0205-51000-00	Professional Services	5,914	14,173	8,700	16,600
001-0205-51500-00	Printing & Advertising	2,081	2,356	2,850	3,000
001-0205-53000-00	Postage	1,328	1,131	1,225	2,125
001-0205-54000-00	Telecommunications	3,474	3,889	3,710	4,730
001-0205-54500-00	Training and Travel	378	1,006	12,700	11,300
001-0205-55000-00	Dues & Subscriptions	966	1,113	1,300	1,325
001-0205-55500-00	Maintenance of Equipment	987	1,055	990	1,040
001-0205-55800-00	Maint of Computer Equipment	37,467	38,959	41,150	44,240
001-0205-56597-00	Prop Prem-Risk Mgt Contrib	2,145	-	1,320	1,380
001-0205-57000-00	Bonds	60	-	-	-
001-0205-58500-00	Receptions & Office Functions	100	134	-	-
	Contractual Services	54,898	63,816	73,945	85,740
	Commodities				
001-0205-61000-00	Office Supplies	2,814	2,952	6,000	4,000
001-0205-61500-00	Minor Office Machinery & Equip	628	-	-	-
001-0205-61700-00	Minor Computer Equip & Supp	329	3,069	-	-
001-0205-61800-00	Minor Furniture	-	5,150	2,500	2,000
001-0205-65500-00	Materials to Maintain Equipmt	-	66	1,200	1,000
001-0205-66500-00	Minor Tools & Apparatus	-	1,047	-	-
001-0205-67000-00	Books & Pamphlets	128	-	200	100
001-0205-68000-00	Food	94	380	200	400
	Commodities	3,993	12,664	10,100	7,500
	Other Charges				
001-0205-85057-00	Computer Replacement Contrbtn	7,440	20,280	30,480	11,040
001-0205-88300-00	Lease Payments	2,213	2,213	2,215	2,325
	Other Charges	9,653	22,493	32,695	13,365
0205	Finance	810,777	827,769	870,815	917,765

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
0207	Management Information Systems				
	Personnel Services				
001-0207-41000-00	Regular Employees	194,234	190,263	207,380	277,520
001-0207-42000-00	Temporary Employees	4,136	-	-	-
001-0207-47500-00	Term Life Insurance	734	734	740	1,180
001-0207-47600-00	Workers Compensation Premium	2,580	2,700	3,600	3,300
001-0207-47700-00	Health Insurance Premium	35,465	36,603	39,560	47,010
001-0207-47760-00	Retirement Health Savings	1,125	1,130	1,130	1,230
001-0207-47770-00	Health Savings Account	2,025	2,025	2,025	2,160
001-0207-48000-00	Pension Contributions	24,515	18,491	15,260	21,350
001-0207-48200-00	Social Security Contributions	14,456	13,946	15,860	21,240
	Personnel Services	279,270	265,894	285,555	374,990
	Contractual Services				
001-0207-53000-00	Postage	61	292	100	200
001-0207-54000-00	Telecommunications	7,826	7,517	7,835	9,090
001-0207-54500-00	Training and Travel	76	35	4,000	6,000
001-0207-55000-00	Dues & Subscriptions	-	-	500	500
001-0207-55700-00	Maint of Building & Improvemnt	-	-	-	1,000
001-0207-55800-00	Maint of Computer Equipment	107,989	136,725	154,300	178,755
001-0207-56597-00	Prop Prem-Risk Mgt Contrib	1,080	360	900	960
	Contractual Services	117,032	144,929	167,635	196,505
	Commodities				
001-0207-61000-00	Office Supplies	(547)	(642)	250	250
001-0207-61700-00	Minor Computer Equip & Supp	35,572	17,251	14,500	18,000
001-0207-62500-00	Motor Vehicle Supplies	-	201	650	250
001-0207-62510-00	Gasoline	-	376	305	500
	Commodities	35,026	17,185	15,705	19,000
	Other Charges				
001-0207-85053-00	Building Repair & Maint Contrb	-	2,160	1,080	8,940
001-0207-85057-00	Computer Replacement Contrbtn	28,020	88,860	-	-
001-0207-85058-00	Vehicle Replacement Fund	3,300	1,260	3,780	2,280
	Other Charges	31,320	92,280	4,860	11,220
0207	Management Information Systems	462,648	520,288	473,755	601,715

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
0305	Planning				
	Personnel Services				
001-0305-41000-00	Regular Employees	55,141	45,648	47,890	52,040
001-0305-43000-00	Overtime Pay	-	-	75	75
001-0305-47500-00	Term Life Insurance	285	240	210	230
001-0305-47600-00	Workers Compensation Premium	960	900	720	720
001-0305-47700-00	Health Insurance Premium	7,854	6,888	7,190	7,700
001-0305-47760-00	Retirement Health Savings	653	334	340	340
001-0305-47770-00	Health Savings Account	525	375	375	400
001-0305-48000-00	Pension Contributions	7,077	4,475	3,525	4,015
001-0305-48200-00	Social Security Contributions	4,052	3,340	3,665	3,995
	Personnel Services	76,545	62,199	63,990	69,515
	Contractual Services				
001-0305-51000-00	Professional Services	-	150	1,000	1,000
001-0305-51500-00	Printing & Advertising	1,691	1,879	2,000	2,000
001-0305-53000-00	Postage	383	1,025	920	1,020
001-0305-54000-00	Telecommunications	899	852	860	860
001-0305-54500-00	Training and Travel	798	1,582	3,150	3,150
001-0305-55000-00	Dues & Subscriptions	2,819	2,482	2,670	2,760
001-0305-55500-00	Maintenance of Equipment	316	316	320	335
001-0305-55800-00	Maint of Computer Equipment	198	198	300	410
001-0305-56597-00	Prop Prem-Risk Mgt Contrib	1,590	240	360	360
	Contractual Services	8,694	8,724	11,580	11,895
	Commodities				
001-0305-61000-00	Office Supplies	999	916	1,600	1,600
001-0305-67000-00	Books & Pamphlets	-	169	200	200
	Commodities	999	1,085	1,800	1,800
	Other Charges				
001-0305-88300-00	Lease Payments	674	674	675	710
	Other Charges	674	674	675	710
0305	Planning	86,913	72,682	78,045	83,920

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
0306	Inspections				
	Personnel Services				
001-0306-41000-00	Regular Employees	449,071	519,738	547,250	585,360
001-0306-42000-00	Temporary Employees	4,005	6,044	13,500	15,000
001-0306-43000-00	Overtime Pay	-	-	95	100
001-0306-47500-00	Term Life Insurance	2,023	2,457	2,410	2,420
001-0306-47600-00	Workers Compensation Premium	6,780	7,140	10,200	9,480
001-0306-47700-00	Health Insurance Premium	71,190	80,510	83,980	89,850
001-0306-47760-00	Retirement Health Savings	5,243	6,075	6,130	6,220
001-0306-47770-00	Health Savings Account	5,700	5,700	4,950	6,080
001-0306-48000-00	Pension Contributions	57,354	50,977	40,285	45,030
001-0306-48200-00	Social Security Contributions	33,895	39,352	42,985	45,935
	Personnel Services	635,261	717,993	751,785	805,475
	Contractual Services				
001-0306-51000-00	Professional Services	539	701	890	880
001-0306-51500-00	Printing & Advertising	-	155	1,000	1,000
001-0306-53000-00	Postage	6,278	6,081	6,750	7,110
001-0306-54000-00	Telecommunications	5,653	6,143	7,695	7,480
001-0306-54500-00	Training and Travel	179	911	3,440	3,540
001-0306-55000-00	Dues & Subscriptions	345	661	1,365	1,365
001-0306-55400-00	Private Property Maintenance	88,238	114,022	80,000	80,000
001-0306-55500-00	Maintenance of Equipment	1,146	1,685	1,450	1,510
001-0306-55800-00	Maint of Computer Equipment	6,661	22,088	24,390	24,855
001-0306-56597-00	Prop Prem-Risk Mgt Contrib	2,220	-	1,500	1,500
	Contractual Services	111,257	152,450	128,480	129,240
	Commodities				
001-0306-61000-00	Office Supplies	1,376	1,623	2,000	2,000
001-0306-61700-00	Minor Computer Equip & Supp	140	1,598	2,400	5,800
001-0306-62500-00	Motor Vehicle Supplies	2,521	4,241	3,000	3,000
001-0306-62510-00	Gasoline	3,415	5,045	4,890	5,170
001-0306-66500-00	Minor Tools & Apparatus	543	75	600	600
001-0306-67000-00	Books & Pamphlets	1,122	2,047	3,285	1,505
001-0306-67500-00	Safety Clothing & Supplies	-	90	300	500
	Commodities	9,117	14,717	16,475	18,575
	Other Charges				
001-0306-85023-00	Transfer to Property Redvlpmnt	2,964	2,950	-	-
001-0306-85057-00	Computer Replacement Contrbntn	1,800	5,160	3,780	480
001-0306-85058-00	Vehicle Replacement Fund	12,000	61,200	24,600	-
001-0306-88300-00	Lease Payments	703	703	710	745
	Other Charges	17,467	70,013	29,090	1,225
0306	Inspections	773,103	955,173	925,830	954,515

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
0410	Engineering				
	Personnel Services				
001-0410-41000-00	Regular Employees	364,744	370,862	381,390	400,880
001-0410-42000-00	Temporary Employees	10,555	6,288	11,960	15,640
001-0410-43000-00	Overtime Pay	2,656	1,364	3,000	-
001-0410-47500-00	Term Life Insurance	1,360	1,567	1,520	1,530
001-0410-47600-00	Workers Compensation Premium	4,320	5,580	6,000	5,460
001-0410-47700-00	Health Insurance Premium	44,228	38,665	39,350	48,860
001-0410-47760-00	Retirement Health Savings	4,584	4,110	4,140	4,890
001-0410-47770-00	Health Savings Account	1,875	1,875	1,875	4,800
001-0410-48000-00	Pension Contributions	47,656	37,348	28,290	30,830
001-0410-48200-00	Social Security Contributions	28,386	28,258	30,315	31,870
001-0410-49500-00	Contractual Eductn Incentive	150	44	-	-
	Personnel Services	510,514	495,961	507,840	544,760
	Contractual Services				
001-0410-51000-00	Professional Services	688	2,380	1,280	1,280
001-0410-51500-00	Printing & Advertising	-	-	300	300
001-0410-53000-00	Postage	328	611	745	645
001-0410-54000-00	Telecommunications	3,078	3,380	3,550	3,550
001-0410-54500-00	Training and Travel	2,050	4,571	2,700	3,160
001-0410-55000-00	Dues & Subscriptions	2,273	2,263	2,520	2,395
001-0410-55500-00	Maintenance of Equipment	474	474	1,475	1,500
001-0410-55800-00	Maint of Computer Equipment	14,941	19,234	26,400	36,810
001-0410-56597-00	Prop Prem-Risk Mgt Contrib	1,965	900	1,800	1,140
	Contractual Services	25,797	33,813	40,770	50,780
	Commodities				
001-0410-61000-00	Office Supplies	2,157	1,947	3,050	2,500
001-0410-61500-00	Minor Office Machinery & Equip	-	34	-	-
001-0410-61700-00	Minor Computer Equip & Supp	140	350	-	-
001-0410-62500-00	Motor Vehicle Supplies	316	190	1,000	2,000
001-0410-62510-00	Gasoline	1,738	3,444	2,035	3,285
001-0410-64800-00	Survey & Testing Supplies	1,464	1,049	2,800	2,800
001-0410-65500-00	Materials to Maintain Equipmt	-	10	100	100
001-0410-66500-00	Minor Tools & Apparatus	229	456	150	300
001-0410-67000-00	Books & Pamphlets	-	169	-	-
001-0410-67500-00	Safety Clothing & Supplies	-	461	300	400
001-0410-68000-00	Food	-	159	-	-
	Commodities	6,044	8,268	9,435	11,385
	Other Charges				
001-0410-85057-00	Computer Replacement Contrbtn	3,240	8,700	5,520	6,180
001-0410-85058-00	Vehicle Replacement Fund	7,800	16,620	10,380	-
001-0410-88300-00	Lease Payments	1,011	1,011	1,015	1,065
	Other Charges	12,051	26,331	16,915	7,245
0410	Engineering	554,406	564,374	574,960	614,170

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
0445	Fleet Services				
	Personnel Services				
001-0445-41000-00	Regular Employees	282,111	289,123	299,580	318,350
001-0445-42000-00	Temporary Employees	10,956	12,000	13,000	14,000
001-0445-43000-00	Overtime Pay	3,167	2,391	3,000	3,000
001-0445-47500-00	Term Life Insurance	432	432	440	440
001-0445-47600-00	Workers Compensation Premium	3,960	4,200	5,340	5,040
001-0445-47700-00	Health Insurance Premium	51,748	50,401	50,910	54,490
001-0445-47760-00	Retirement Health Savings	2,357	2,373	2,380	2,410
001-0445-47770-00	Health Savings Account	3,000	3,000	2,250	2,400
001-0445-48000-00	Pension Contributions	36,320	28,560	22,270	24,720
001-0445-48200-00	Social Security Contributions	21,770	22,397	24,160	25,660
	Personnel Services	415,820	414,877	423,330	450,510
	Contractual Services				
001-0445-52000-00	Electricity	4,539	4,934	5,070	5,885
001-0445-52300-00	Heat	728	1,740	1,160	1,915
001-0445-52500-00	Sewer	109	209	230	290
001-0445-53000-00	Postage	-	11	50	50
001-0445-54000-00	Telecommunications	1,325	1,320	1,410	1,410
001-0445-54500-00	Training and Travel	-	150	300	300
001-0445-55000-00	Dues & Subscriptions	226	261	350	350
001-0445-55500-00	Maintenance of Equipment	9,406	15,779	12,000	12,000
001-0445-55700-00	Maint of Building & Improvemnt	4,727	8,259	4,250	4,290
001-0445-55800-00	Maint of Computer Equipment	13,794	14,308	15,230	15,025
001-0445-56596-00	Auto Liability	540	360	-	-
001-0445-56597-00	Prop Prem-Risk Mgt Contrib	1,935	720	1,500	5,340
001-0445-57500-00	Laundry & Cleaning Services	2,598	3,715	3,000	4,500
	Contractual Services	39,927	51,765	44,550	51,355
	Commodities				
001-0445-61000-00	Office Supplies	(178)	254	700	800
001-0445-62500-00	Motor Vehicle Supplies	23,135	24,473	11,800	12,000
001-0445-62510-00	Gasoline	4,470	7,502	5,710	7,460
001-0445-63000-00	Shop Supplies	11,329	11,519	13,000	13,000
001-0445-65000-00	Cleaning & Household Supplies	-	216	500	500
001-0445-65500-00	Materials to Maintain Equipmt	82	64	750	750
001-0445-66000-00	Materials to Mntn Bldgs/Improv	244	1,265	500	500
001-0445-66500-00	Minor Tools & Apparatus	7,343	5,375	8,000	8,000
001-0445-67500-00	Safety Clothing & Supplies	491	575	1,000	1,000
001-0445-68000-00	Food	22	39	-	-
	Commodities	46,939	51,281	41,960	44,010
	Other Charges				
001-0445-85053-00	Building Repair & Maint Contrb	-	-	17,700	10,020
001-0445-85058-00	Vehicle Replacement Fund	8,820	35,700	13,200	13,080
	Other Charges	8,820	35,700	30,900	23,100
0445	Fleet Services	511,506	553,623	540,740	568,975

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
0450	Street & Bridge Maintenance				
	Personnel Services				
001-0450-41000-00	Regular Employees	717,694	674,574	737,340	877,870
001-0450-41005-00	Workers Comp Wages	2,546	20,620	-	-
001-0450-42000-00	Temporary Employees	41,789	70,928	72,280	78,440
001-0450-43000-00	Overtime Pay	26,820	34,753	45,000	45,000
001-0450-45000-00	Callout Pay	7,800	7,950	7,800	7,800
001-0450-47500-00	Term Life Insurance	756	756	760	770
001-0450-47600-00	Workers Compensation Premium	18,390	27,300	29,880	28,440
001-0450-47700-00	Health Insurance Premium	128,402	128,107	130,540	160,500
001-0450-47760-00	Retirement Health Savings	5,636	4,657	4,550	4,610
001-0450-47770-00	Health Savings Account	7,977	8,052	7,125	9,200
001-0450-48000-00	Pension Contributions	99,158	75,810	58,155	71,580
001-0450-48200-00	Social Security Contributions	58,189	57,971	65,980	77,200
	Personnel Services	1,115,157	1,111,477	1,159,410	1,361,410
	Contractual Services				
001-0450-51000-00	Professional Services	2,101	2,088	2,400	2,400
001-0450-51500-00	Printing & Advertising	-	-	200	200
001-0450-52000-00	Electricity	208,383	237,419	230,805	293,355
001-0450-52300-00	Heat	4,543	6,023	4,715	6,630
001-0450-52500-00	Sewer	772	925	1,330	1,330
001-0450-53000-00	Postage	69	137	70	85
001-0450-54000-00	Telecommunications	1,988	2,065	2,205	2,830
001-0450-54500-00	Training and Travel	25	-	4,700	5,500
001-0450-55000-00	Dues & Subscriptions	-	30	-	-
001-0450-55500-00	Maintenance of Equipment	46,729	40,374	40,000	45,000
001-0450-55700-00	Maint of Building & Improvemnt	4,334	191,728	6,460	11,440
001-0450-56596-00	Auto Liability	1,965	1,380	1,860	2,400
001-0450-56597-00	Prop Prem-Risk Mgt Contrib	45,960	24,360	19,500	40,860
001-0450-58500-00	Receptions & Office Functions	-	-	1,600	-
001-0450-59300-00	Medical & Safety Supplies	412	853	300	600
	Contractual Services	317,281	507,381	316,145	412,630
	Commodities				
001-0450-61000-00	Office Supplies	688	321	1,000	800
001-0450-61700-00	Minor Computer Equip & Supp	-	407	-	-
001-0450-61800-00	Minor Furniture	-	523	-	-
001-0450-62500-00	Motor Vehicle Supplies	91,748	73,513	70,000	80,000
001-0450-62510-00	Gasoline	40,593	63,395	54,980	59,480
001-0450-63500-00	Botanical & Agriculture Suppl	2,873	1,739	2,700	2,700
001-0450-64500-00	Traffic Control Supplies	-	248	-	-
001-0450-65000-00	Cleaning & Household Supplies	3,112	2,988	1,600	3,000
001-0450-65500-00	Materials to Maintain Equipmt	7,509	14,189	6,350	10,150
001-0450-66000-00	Materials to Mntn Bldgs/Improv	50	22,166	200	200
001-0450-66500-00	Minor Tools & Apparatus	18,867	40,333	45,000	57,500
001-0450-67500-00	Safety Clothing & Supplies	1,522	4,829	2,600	3,000
001-0450-68000-00	Food	1,676	2,037	2,000	2,000
001-0450-68500-00	Chemicals	2,918	5,085	5,000	5,300
	Commodities	171,556	231,773	191,430	224,130

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
	Other Charges				
001-0450-85058-00	Vehicle Replacement Fund	177,060	266,580	201,660	68,400
	Other Charges	177,060	266,580	201,660	68,400
0450	Street & Bridge Maintenance	1,781,054	2,117,212	1,868,645	2,066,570

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
0505	Fire & Police Commission				
	Personnel Services				
001-0505-41000-00	Regular Employees	1,260	1,260	1,260	1,260
001-0505-48200-00	Social Security Contributions	96	96	100	100
	Personnel Services	1,356	1,356	1,360	1,360
	Contractual Services				
001-0505-51000-00	Professional Services	22,216	37,938	18,790	30,790
001-0505-51500-00	Printing & Advertising	1,421	3,930	1,500	3,500
001-0505-53000-00	Postage	37	63	55	85
001-0505-54500-00	Training and Travel	2,642	3,232	2,000	2,250
001-0505-55000-00	Dues & Subscriptions	375	375	400	400
001-0505-57000-00	Bonds	-	87	250	250
	Contractual Services	26,691	45,625	22,995	37,275
	Commodities				
001-0505-61000-00	Office Supplies	-	63	100	100
001-0505-67000-00	Books and Pamphlets	-	584	500	500
001-0505-68000-00	Food	59	35	-	-
	Commodities	59	682	600	600
0505	Fire & Police Commission	28,106	47,664	24,955	39,235

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
0510	Police				
	Personnel Services				
001-0510-41000-00	Regular Employees	3,539,216	3,655,984	4,146,850	4,450,510
001-0510-41005-00	Workers Comp Wages	23,343	22,793	-	-
001-0510-43000-00	Overtime Pay	279,843	365,312	250,000	230,000
001-0510-45000-00	Callout Pay	9,600	10,950	30,000	25,000
001-0510-45400-00	Police Sign on Bonus	-	-	-	44,000
001-0510-45500-00	Canine Pay	5,463	6,219	20,525	6,850
001-0510-47500-00	Term Life Insurance	6,028	5,811	6,960	7,040
001-0510-47600-00	Workers Compensation Premium	69,600	85,140	99,720	115,140
001-0510-47700-00	Health Insurance Premium	623,458	624,521	737,080	771,230
001-0510-47760-00	Retirement Health Savings	26,437	30,109	39,590	40,440
001-0510-47770-00	Health Savings Account	19,650	19,650	18,150	15,200
001-0510-48000-00	Pension Contributions	6,550	12,144	11,090	14,030
001-0510-48010-00	Public Safety Pension Cons	2,287,839	4,270,139	2,434,385	3,058,690
001-0510-48200-00	Social Security Contributions	57,008	64,354	73,760	76,830
001-0510-49500-00	Contractual Eductn Incentive	300	-	500	500
	Personnel Services	6,954,336	9,173,127	7,868,610	8,855,460
	Contractual Services				
001-0510-51000-00	Professional Services	4,822	4,630	8,000	8,100
001-0510-51500-00	Printing & Advertising	452	358	-	-
001-0510-52000-00	Electricity	1,082	1,266	1,600	1,535
001-0510-52300-00	Heat	568	1,298	1,050	1,560
001-0510-52500-00	Sewer	20	45	85	85
001-0510-53000-00	Postage	2,958	3,074	3,795	3,825
001-0510-54000-00	Telecommunications	15,754	15,297	18,525	18,420
001-0510-54500-00	Training and Travel	35,969	36,351	59,000	72,000
001-0510-55000-00	Dues & Subscriptions	16,226	15,961	18,015	17,985
001-0510-55500-00	Maintenance of Equipment	21,473	21,093	20,475	20,600
001-0510-55700-00	Maint of Building & Improvemnt	500	540	1,000	1,000
001-0510-55800-00	Maint of Computer Equipment	32,905	38,724	46,460	92,600
001-0510-56596-00	Auto Liability	9,360	7,020	12,060	8,700
001-0510-56597-00	Prop Prem-Risk Mgt Contrib	70,965	50,860	69,250	59,085
001-0510-57000-00	Bonds	125	186	300	300
001-0510-57500-00	Laundry & Cleaning Services	4,293	1,853	4,300	2,300
001-0510-58500-00	Receptions & Office Functions	1,539	715	1,000	2,000
	Contractual Services	219,011	199,273	264,915	310,095
	Commodities				
001-0510-61000-00	Office Supplies	9,513	9,537	10,500	10,500
001-0510-61500-00	Minor Office Machinery & Equip	-	98	-	-
001-0510-61700-00	Minor Computer Equip & Supp	11,473	55,729	20,000	34,000
001-0510-62500-00	Motor Vehicle Supplies	22,426	23,339	15,000	25,000
001-0510-62510-00	Gasoline	43,715	61,476	69,460	69,460
001-0510-65500-00	Materials to Maintain Equipmt	113	712	3,000	3,000
001-0510-66500-00	Minor Tools & Apparatus	2,320	3,824	3,000	3,000
001-0510-67000-00	Books & Pamphlets	1,479	1,335	1,200	1,200
001-0510-67500-00	Safety Clothing & Supplies	42,972	38,271	20,500	25,500
001-0510-68000-00	Food	240	1,849	500	1,000

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
001-0510-69000-00	Firearms & Supplies	8,639	17,020	10,000	10,000
001-0510-69300-00	Canine Supplies	1,925	1,160	2,000	2,000
	Commodities	144,814	214,349	155,160	184,660
	Other Charges				
001-0510-83100-00	Contributions to Others	955	1,488	2,000	5,000
001-0510-85053-00	Building Repair & Maint Contrb	-	-	-	29,700
001-0510-85057-00	Computer Replacement Contrbtn	50,640	210,420	7,680	146,880
001-0510-85058-00	Vehicle Replacement Fund	124,260	344,460	218,880	14,820
001-0510-87350-00	Interest on Leases	-	3,013	-	-
001-0510-88150-00	Lease Principal Payments	-	34,655	-	-
001-0510-88300-00	Lease Payments	1,960	(35,365)	2,310	2,425
	Other Charges	177,814	558,671	230,870	198,825
0510	Police	7,495,975	10,145,420	8,519,555	9,549,040

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
0525	School Crossing Guards				
	Personnel Services				
001-0525-41000-00	Regular Employees	-	-	5,880	6,350
001-0525-41005-00	Workers Comp Wages	349	-	-	-
001-0525-42000-00	Temporary Employees	39,866	57,773	70,000	80,000
001-0525-47600-00	Workers Compensation Premium	420	540	1,260	1,560
001-0525-47700-00	Health Insurance Premium	-	-	2,020	2,180
001-0525-47760-00	Retirement Health Savings	-	-	110	120
001-0525-48000-00	Pension Contributions	-	-	430	490
001-0525-48200-00	Social Security Contributions	3,050	4,420	6,190	6,610
	Personnel Services	43,685	62,733	85,890	97,310
	Contractual Services				
001-0525-54700-00	Car Allowance	918	1,136	1,400	1,470
	Contractual Services	918	1,136	1,400	1,470
	Commodities				
001-0525-64500-00	Traffic Control Supplies	-	200	300	300
001-0525-67500-00	Safety Clothing & Supplies	175	36	450	450
	Commodities	175	236	750	750
0525	School Crossing Guards	44,778	64,104	88,040	99,530

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
0550	Communications and Records				
	Personnel Services				
001-0550-41000-00	Regular Employees	1,273,894	1,300,452	1,336,220	1,473,310
001-0550-41005-00	Workers Comp Wages	-	8,644	-	-
001-0550-42000-00	Temporary Employees	8,976	13,924	14,040	29,120
001-0550-43000-00	Overtime Pay	96,254	144,861	80,000	80,000
001-0550-47500-00	Term Life Insurance	475	475	520	880
001-0550-47600-00	Workers Compensation Premium	24,450	29,400	34,860	36,540
001-0550-47700-00	Health Insurance Premium	263,971	265,742	280,710	339,150
001-0550-47750-00	Retiree Health Insurance	25,123	26,639	28,160	27,230
001-0550-47755-00	OPEB Contributions	4,220	3,780	3,630	4,245
001-0550-47760-00	Retirement Health Savings	18,650	14,330	20,060	23,370
001-0550-47770-00	Health Savings Account	8,400	10,650	7,650	12,480
001-0550-48000-00	Pension Contributions	167,705	137,985	99,190	114,335
001-0550-48200-00	Social Security Contributions	98,580	105,122	105,165	116,950
	Personnel Services	1,990,698	2,062,004	2,010,205	2,257,610
	Contractual Services				
001-0550-51000-00	Professional Services	120	500	1,500	1,500
001-0550-51500-00	Printing & Advertising	-	15	-	-
001-0550-52000-00	Electricity	1,805	2,593	2,470	3,070
001-0550-53000-00	Postage	779	761	1,090	1,230
001-0550-54000-00	Telecommunications	10,723	11,229	11,445	11,935
001-0550-54500-00	Training and Travel	2,818	21,303	3,000	3,000
001-0550-55000-00	Dues & Subscriptions	-	90	150	150
001-0550-55500-00	Maintenance of Equipment	24,272	28,152	23,455	25,980
001-0550-55800-00	Maint of Computer Equipment	43,140	30,449	47,580	64,945
001-0550-56597-00	Prop Prem-Risk Mgt Contrib	7,545	-	4,980	5,520
001-0550-59590-00	Administrative Fee	-	-	540	8,340
	Contractual Services	91,202	95,092	96,210	125,670
	Commodities				
001-0550-61000-00	Office Supplies	11,055	12,245	13,000	13,000
001-0550-61700-00	Minor Computer Equip & Supp	1,051	2,844	10,000	8,000
001-0550-61800-00	Minor Furniture	359	-	1,000	1,000
001-0550-65500-00	Materials to Maintain Equipmt	2	-	50	50
001-0550-67000-00	Books & Pamphlets	-	-	50	50
001-0550-67500-00	Safety Clothing & Supplies	1,353	2,039	2,000	2,000
001-0550-68000-00	Food	332	526	-	-
	Commodities	14,153	17,654	26,100	24,100
	Capital Outlay				
001-0550-71000-00	Machinery & Equipment	94,685	7,378	-	-
	Capital Outlay	94,685	7,378	-	-
	Other Charges				
001-0550-83100-00	Contributions to Others	-	-	-	-
001-0550-85500-00	Refunds & Reimbursements	8,098	8,098	8,100	8,100
001-0550-85902-00	Knox County Sheriff	15,127	1,291	13,740	5,460
001-0550-88300-00	Lease Payments	3,505	3,161	3,175	3,335

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
	Other Charges	26,729	12,550	25,015	16,895
0550	Communications and Records	2,217,467	2,194,679	2,157,530	2,424,275

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
0605	Fire				
	Personnel Services				
001-0605-41000-00	Regular Employees	3,224,059	3,254,402	3,482,520	3,632,470
001-0605-41005-00	Workers Comp Wages	13,720	-	-	-
001-0605-43000-00	Overtime Pay	344,066	382,664	225,000	144,000
001-0605-47500-00	Term Life Insurance	4,021	4,028	4,230	2,910
001-0605-47600-00	Workers Compensation Premium	53,010	56,760	66,540	69,300
001-0605-47700-00	Health Insurance Premium	550,952	601,497	694,850	706,060
001-0605-47760-00	Retirement Health Savings	59,147	50,261	62,420	56,350
001-0605-47770-00	Health Savings Account	27,750	24,000	27,000	21,600
001-0605-48000-00	Pension Contributions	8,641	6,907	5,070	5,590
001-0605-48010-00	Public Safety Pension Cons	2,547,344	4,205,389	2,341,675	2,955,595
001-0605-48200-00	Social Security Contributions	53,367	54,461	57,415	59,715
001-0605-49500-00	Contractual Eductn Incentive	-	-	300	300
	Personnel Services	6,886,076	8,640,369	6,967,020	7,653,890
	Contractual Services				
001-0605-51000-00	Professional Services	12,690	25,809	24,630	38,980
001-0605-51500-00	Printing & Advertising	15	382	125	500
001-0605-52000-00	Electricity	10,896	12,508	13,630	15,150
001-0605-52300-00	Heat	1,012	3,186	2,600	4,590
001-0605-52500-00	Sewer	1,083	1,087	1,500	1,700
001-0605-53000-00	Postage	396	548	500	545
001-0605-54000-00	Telecommunications	9,017	9,989	12,205	12,335
001-0605-54500-00	Training and Travel	28,746	32,062	40,605	40,650
001-0605-55000-00	Dues & Subscriptions	2,108	2,558	3,060	3,705
001-0605-55500-00	Maintenance of Equipment	36,804	39,354	44,185	44,360
001-0605-55700-00	Maint of Building & Improvemnt	8,105	5,437	12,080	482,785
001-0605-55800-00	Maint of Computer Equipment	6,267	15,838	30,765	34,010
001-0605-56000-00	Rentals	70	100	130	130
001-0605-56596-00	Auto Liability	1,440	960	-	-
001-0605-56597-00	Prop Prem-Risk Mgt Contrib	52,850	45,820	59,990	60,975
001-0605-57500-00	Laundry & Cleaning Services	50	198	100	100
001-0605-58500-00	Receptions and Office Function	78	463	1,190	1,250
	Contractual Services	171,628	196,298	247,295	741,765
	Commodities				
001-0605-61000-00	Office Supplies	471	1,385	2,500	1,500
001-0605-61500-00	Minor Office Machinery & Equip	-	-	500	500
001-0605-61700-00	Minor Computer Equip & Supp	3,970	1,548	17,240	11,400
001-0605-61800-00	Minor Furniture	2,269	4,834	1,765	-
001-0605-62500-00	Motor Vehicle Supplies	13,127	26,871	29,300	28,200
001-0605-62510-00	Gasoline	19,153	31,081	23,950	31,455
001-0605-65000-00	Cleaning & Household Supplies	7,298	9,363	6,245	7,500
001-0605-65500-00	Materials to Maintain Equipmt	12,328	33,459	14,825	20,125
001-0605-66000-00	Materials to Mntn Bldgs/Improv	8,789	4,653	20,255	18,485
001-0605-66500-00	Minor Tools & Apparatus	13,886	45,645	23,125	67,510
001-0605-67000-00	Books & Pamphlets	240	892	2,375	3,300
001-0605-67500-00	Safety Clothing & Supplies	40,500	58,464	62,260	86,365
001-0605-68000-00	Food	137	263	330	330

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
001-0605-68500-00	Chemicals	650	795	3,265	3,265
001-0605-68600-00	Emerg Med & Protect Supp	11,685	8,519	10,210	13,400
	Commodities	134,504	227,772	218,145	293,335
	Capital Outlay				
001-0605-76000-00	Improvemnt Other Than Building	-	-	60,000	-
	Capital Outlay	-	-	60,000	-
	Other Charges				
001-0605-83100-00	Contributions to Others	503	275	-	-
001-0605-85057-00	Computer Replacement Contrbtn	9,540	40,980	-	-
001-0605-85058-00	Vehicle Replacement Fund	129,120	190,380	258,480	-
001-0605-88300-00	Lease Payments	1,164	1,164	1,175	1,235
	Other Charges	140,326	232,799	259,655	1,235
0605	Fire	7,332,534	9,297,238	7,752,115	8,690,225

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
0630	Emergency Services				
	Contractual Services				
001-0630-51500-00	Printing & Advertising	279	-	-	200
001-0630-52000-00	Electricity	3,759	3,826	4,205	4,250
001-0630-52300-00	Heat	107	440	230	485
001-0630-52500-00	Sewer	20	22	70	70
001-0630-53000-00	Postage	26	-	-	500
001-0630-54000-00	Telecommunications	180	204	245	245
001-0630-54500-00	Training and Travel	-	77	400	2,000
001-0630-55500-00	Maintenance of Equipment	575	140	2,000	2,000
001-0630-55700-00	Maint of Building & Improvemnt	514	-	400	760
001-0630-56000-00	Rentals	-	118	-	-
001-0630-58500-00	Receptions and Office Function	-	-	-	250
	Contractual Services	5,459	4,827	7,550	10,760
	Commodities				
001-0630-65500-00	Materials to Maintain Equipmt	1,539	327	900	900
001-0630-66000-00	Materials to Mntn Bldgs/Improv	113	-	-	-
	Commodities	1,652	327	900	900
	Other Charges				
001-0630-85053-00	Building Repair & Maint Contrb	-	2,040	960	240
001-0630-85057-00	Computer Replacement Contrbtn	840	1,560	1,860	1,380
	Other Charges	840	3,600	2,820	1,620
0630	Emergency Services	7,951	8,755	11,270	13,280
001	General	27,393,126	36,724,958	28,022,330	30,677,785

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Special Revenue Funds Summary

Fund	Fund Number	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Motor Fuel Tax	011				
Revenue	011	1,987,795	1,993,487	1,220,000	1,220,000
Expense	011	1,944,433	3,050,936	1,695,000	1,640,000
Motor Fuel Tax	011	43,363	(1,057,449)	(475,000)	(420,000)
Community Improvements/Infrastructure	012				
Revenue	012	-	-	-	1,361,000
Expense	012	-	-	-	1,600,635
Community Improvements/Infrastructure	012	-	-	-	(239,635)
Grants	013				
Revenue	013	3,283,378	2,107,794	8,494,270	6,197,270
Expense	013	3,367,354	2,081,531	8,494,270	6,197,270
Grants	013	(83,977)	26,263	-	-
City Gas Tax	014				
Revenue	014	688,169	747,715	680,000	656,000
Expense	014	874,469	1,605,344	1,122,670	540,160
City Gas Tax	014	(186,300)	(857,630)	(442,670)	115,840
Federal Special Enforcement	015				
Revenue	015	-	35,508	-	-
Expense	015	-	35,508	-	-
Federal Special Enforcement	015	-	-	-	-
Special Enforcement	016				
Revenue	016	19,302	17,504	25,000	20,000
Expense	016	87,472	17,215	36,650	33,305
Special Enforcement	016	(68,171)	288	(11,650)	(13,305)
911 Communications	017				
Revenue	017	92,916	118,317	124,665	138,890
Expense	017	92,916	118,317	124,665	138,890
911 Communications	017	-	-	-	-
Storm Water Utility	018				
Revenue	018	783,949	886,634	743,850	758,100
Expense	018	504,706	705,415	1,024,600	1,136,385
Storm Water Utility	018	279,243	181,218	(280,750)	(378,285)
Parks & Recreation	019				
Revenue	019	4,929,200	5,544,818	4,739,695	5,425,910
Expense	019	4,551,276	5,408,539	5,835,755	6,337,705
Parks & Recreation	019	377,924	136,279	(1,096,060)	(911,795)
Airport Operations	020				
Revenue	020	266,694	304,117	302,890	308,935
Expense	020	264,006	306,805	302,890	308,935
Airport Operations	020	2,688	(2,688)	-	-
Foreign Fire	021				
Revenue	021	59,181	66,990	48,000	48,000
Expense	021	56,883	50,854	28,480	44,225
Foreign Fire	021	2,298	16,136	19,520	3,775
Property Redevelopment	023				
Revenue	023	354,250	628,104	695,300	711,500
Expense	023	165,034	816,418	1,456,190	857,085
Property Redevelopment	023	189,216	(188,314)	(760,890)	(145,585)
Economic Development	024				
Revenue	024	1,343,930	1,311,793	1,110,735	1,246,375
Expense	024	1,039,383	1,124,674	1,494,915	1,339,815
Economic Development	024	304,547	187,118	(384,180)	(93,440)
CDBG Repayment	025				
Revenue	025	12,388	21,798	25,090	27,320
Expense	025	-	-	206,490	-

Special Revenue Funds Summary

Fund	Fund Number	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
CDBG Repayment	025	12,388	21,798	(181,400)	27,320
UDAG Repayment	026				
Revenue	026	26,458	50,198	45,160	47,620
Expense	026	143,462	279,280	856,320	1,035,845
UDAG Repayment	026	(117,004)	(229,082)	(811,160)	(988,225)
Public Transportation Services	030				
Revenue	030	2,720,598	2,255,591	2,532,610	2,736,985
Expense	030	2,136,295	2,296,530	2,532,610	2,736,985
Public Transportation Services	030	584,303	(40,939)	-	-
Public Transportation Projects	032				
Revenue	032	47,866	502,074	-	40,000
Expense	032	144,013	10,844	-	-
Public Transportation Projects	032	(96,147)	491,230	-	40,000
Revenue Total		16,616,073	16,592,440	20,787,265	20,943,905
Expense Total		15,371,703	17,908,210	25,211,505	23,947,240

Summary by Source

Revenue	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Special Revenue Funds				
Taxes	6,527,172	6,849,613	6,023,540	7,652,595
Fines and Costs	5,169	-	10,000	2,000
Use of Money & Property	1,286,564	1,681,839	1,448,815	1,927,910
Intergovernmental Revenue	8,103,689	6,504,118	11,061,040	9,024,445
Charges for Current Services	59,733	239,270	381,500	387,500
Other Revenue	56,937	108,465	43,800	47,725
Transfer From Other Funds	566,886	1,209,065	1,818,570	1,901,730
Reimbursement from Others	9,925	70	-	-
Special Revenue Funds	16,616,073	16,592,440	20,787,265	20,943,905

Detail by Source

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Special Revenue Funds					
30010	Taxes				
30010	Property Taxes	223,818	244,522	262,140	262,145
30030	State Income Tax	215,218	246,735	184,800	230,000
30040	Sales Tax	1,713,005	1,711,049	1,465,750	1,679,750
30043	Local Use Tax	189,716	182,537	183,600	184,500
30050	Home Rule Tax	1,805,129	1,864,636	1,648,400	2,860,000
30060	Prepared Food & Bev Tax	175,598	182,775	164,000	184,000
30070	Hotel Motel Tax	739,677	896,385	700,000	850,000
30080	Electric Use Tax	444,625	443,067	452,100	408,540
30085	Natural Gas Use Tax	336,421	424,776	288,750	337,260
30120	Aviation Fuel Tax	3,504	5,287	4,000	6,400
30140	City Gas Tax	680,460	647,844	670,000	650,000
30140	Taxes	6,527,172	6,849,613	6,023,540	7,652,595
32010	Fines and Costs				
32010	Fines & Costs	5,169	-	10,000	2,000
32010	Fines and Costs	5,169	-	10,000	2,000
33010	Use of Money & Property				
33010	Interest on Investments	17,380	182,650	42,330	215,005
33012	Unrealized Gain on Investment	(7,709)	3,435	-	-
33020	Interest on loans	60,190	67,691	51,900	41,940
33100	Rental of Property	21,685	29,120	16,170	127,685
33110	T-Hanger Rental	41,700	41,643	44,000	44,000
33170	Jet Air Rental	19,500	19,500	19,500	19,500
33305	Golf Fees Daily	144,063	153,655	145,000	165,000
33306	Golf Fees Season Pass	109,179	113,913	125,000	136,000
33307	Golf Cart Rental/Storage	8,140	7,490	8,500	8,600
33308	Golf Tee Reservations	1,691	2,585	2,000	2,300
33309	Golf Fees Locker Rental	3,440	3,212	3,250	3,750
33310	Punch Card Revenue	4,678	5,955	5,000	5,300
33311	Golf Cart Rental	171,842	185,415	185,000	200,000
33312	Range Ball Revenue	24,426	28,858	22,000	32,000
33313	Golf Accessories	4,946	5,688	5,000	5,500
33315	Golf Concessions	11,882	16,293	10,000	12,500
33316	Sale of Liquor Golf Course	44,885	47,687	40,000	50,000
33317	Sale of Clothing Golf Course	24,738	29,920	18,000	30,000
33318	Sale of Food Golf	38,427	43,964	30,000	40,000
33319	Golf Club Repairs	3,070	2,644	3,000	3,500
33340	Campground Fees	103,426	121,302	100,000	125,000
33342	Campground Firewood	7,491	6,630	7,500	7,500
33353	Lake Storey Boat Rent	15,273	15,077	16,500	18,000
33355	Lake Storey Concession	653	1,736	1,000	2,000
33356	Lake Storey Misc.	-	-	200	200
33359	H.C. Gymnasium Concessions	-	1,465	1,000	2,500
33360	H.C. Gymnasium Rental	2,269	3,482	1,500	2,500
33361	H.C. Pool Daily Group Fees	2,506	2,990	5,000	5,000
33362	H.C. Pool Season Pass	8,072	2,600	8,000	7,000
33363	H.C. Pool Rental Fees	3,441	3,932	6,000	8,000
33371	L.S. Pool Daily/Group Fee	30,063	73,055	55,000	80,000
33372	L.S. Pool Annual/Season	1,892	9,018	10,000	15,000
33373	L.S. Pool Rental Fees	-	86	-	2,300
33375	L.S. Concession	11,860	31,157	35,000	35,000
33376	L.S. Pool Miscellaneous	297	122	100	100
33377	L.S. Rec Facility Rental	19,991	26,187	23,750	25,000
33378	LS Tennis Equip Rental&Repair	184	120	100	130
33382	Lake Storey Softball Concessn	2,217	1,206	2,000	2,000
33385	Pavilion Revenues	8,250	24,298	35,000	40,000
33386	Recreation Family Events	44,988	91,609	95,500	97,800
33389	Parks & Rec Rental Facilities	6,771	86	12,000	12,500
33800	Transit Advertisements	13,380	16,333	14,000	16,000

Detail by Source

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
33810	Handian Fees In Town	3,378	3,850	4,500	4,250
33820	Handivan Trip Tickets	6,092	6,684	7,500	7,500
33825	Transit Service Contract	23,717	37,716	40,115	40,000
33827	Organizational Paid Fares	-	2,399	-	-
33830	Public Trans Fixed Route Fees	30,244	30,889	30,000	35,000
33850	Flowage Fees	14,247	19,683	12,000	12,000
33860	Farm Income	174,686	153,702	147,000	180,000
33865	Pop Commission	3,022	3,112	2,900	3,050
33865	Use of Money & Property	1,286,564	1,681,839	1,448,815	1,927,910
35010	Intergovernmental Revenue				
35010	Foreign Fire Ins Tax	59,106	64,789	48,000	48,000
35070	State Motor Fuel Tax	1,277,823	1,249,992	1,200,000	1,200,000
35100	Fed Operat Assist Grants	1,024,110	838,440	10,000	5,000
35110	Federal Capital Grants	630	-	25,000	-
35300	State Operating Assist Grants	126,440	266,488	1,000	5,000
35310	State Capital Grants	714,535	811,869	-	-
35315	Federal Reimbursements	786,597	-	5,294,290	1,180,490
35320	Pub Trans Fed Oper Assistance	1,522,157	376,308	304,335	351,510
35321	Pub Trans State Oper Assist	1,142,571	1,816,402	1,667,670	1,977,040
35325	State Reimbursements	1,344,652	918,976	2,381,780	4,116,215
35350	State Spec. Enforcement	9,924	4,835	2,000	-
35355	Federal Special Enforcement	-	34,560	-	-
35600	County Reimbursements	92,916	118,317	124,665	138,890
35900	Misc Intergovernmental Revenue	2,229	3,141	2,300	2,300
35900	Intergovernmental Revenue	8,103,689	6,504,118	11,061,040	9,024,445
36125	Charges for Current Services				
36125	Demolitions	14,995	182,442	337,500	337,500
36650	Grave Openings	43,600	51,650	44,000	50,000
36870	Penalties/Accounting Services	1,138	5,178	-	-
36870	Charges for Current Services	59,733	239,270	381,500	387,500
37010	Other Revenue				
37010	Sale of Cemetery Lots	25,890	21,628	25,000	23,000
37015	Scattering Gardens	3,360	8,490	3,000	7,500
37050	Sale of Property	10,130	9,908	-	-
37062	Gain Sale of Land	-	277	-	-
37100	Private Contrib/Donations	14,162	64,947	15,800	17,225
37900	Miscellaneous Other Revenue	3,395	3,215	-	-
37900	Other Revenue	56,937	108,465	43,800	47,725
38001	Transfer From Other Funds				
38001	General Transf From	121,577	607,370	638,280	445,330
38011	Transfer from Motor Fuel	-	-	15,000	165,000
38014	City Gas Tax Transfer From	-	-	15,000	14,100
38018	Transfer from Storm Water Util	-	31,084	-	-
38019	Park & Rec Transfer From	10,179	63,766	76,390	47,035
38024	Economic Dev Transfer From	-	-	7,200	152,200
38026	Transfer from UDAG	112,500	255,000	255,000	380,000
38030	Handivan Transfer From	10,369	90,116	-	-
38032	Transfer From PublicTran Prjct	124,774	-	-	-
38048	Transfer from Use Tax CP	-	-	75,000	-
38053	Transfer from Bldg Rep & Maint	-	51,461	-	-
38055	TIF Downtown Transfer From	178,781	-	-	-
38056	Transfer from TIF E Main	-	69,984	-	-
38059	Transfer From Util Tax Cap Imp	-	-	726,000	684,265
38078	Risk Management Transfer From	-	29,600	-	-
38088	Linwood Transfer From	1,233	1,464	2,000	1,800
38089	E Linwood Transfer From	7,474	9,221	8,700	12,000
38550	Transfer From Other Funds	566,886	1,209,065	1,818,570	1,901,730

Detail by Source

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
38560	Reimbursement from Others				
39100	Reimbursements	9,925	70	-	-
39100	Reimbursement from Others	9,925	70	-	-
	Special Revenue Funds	16,616,073	16,592,440	20,787,265	20,943,905

Summary by Source

Expense	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Special Revenue Funds				
Personnel Services	4,932,473	5,174,292	5,813,055	6,308,985
Contractual Services	3,477,259	5,466,191	4,722,545	4,530,695
Commodities	1,537,236	1,719,039	1,836,575	2,087,375
Capital Outlay	1,136,343	1,982,552	5,810,020	7,175,020
Other Charges	4,288,392	3,566,135	7,029,310	3,845,165
Special Revenue Funds	15,371,703	17,908,210	25,211,505	23,947,240

Detail by Source

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Special Revenue Funds					
41000	Personnel Services				
41000	Regular Employees	2,715,561	2,868,751	3,052,100	3,417,515
41005	Workers Comp Wages	-	8,715	-	-
42000	Temporary Employees	817,747	889,989	1,300,160	1,307,240
43000	Overtime	61,586	80,231	93,875	109,025
45000	Callout Pay	7,800	7,800	7,800	2,400
47500	Term Life Insurance	6,400	5,972	6,250	7,220
47600	Workers Comp Premium	66,300	76,680	80,340	77,880
47700	Health Insurance Premium	493,395	546,839	591,490	648,390
47750	Retiree Health Insurance	52,566	44,360	43,240	27,600
47755	OPEB Contributions	11,505	10,545	9,525	10,695
47760	Retirement Health Savings	28,552	31,932	34,110	38,160
47770	Health Savings Account	23,448	23,448	23,625	22,400
48000	Pension Contributions	378,874	290,368	236,450	270,880
48200	Social Security Contributions	267,089	287,421	332,410	369,580
48400	IMRF Employer Paid Member Cons	1,650	1,240	1,680	-
48400	Personnel Services	4,932,473	5,174,292	5,813,055	6,308,985
51000	Contractual Services				
51000	Professional Services	365,631	206,814	553,900	509,210
51200	Drug Enforcement Services	3,470	1,500	4,000	3,000
51400	Contract Service Rec Program	12,978	24,926	42,350	44,400
51500	Printing and Advertising	51,689	37,540	62,800	65,050
52000	Electricity	209,927	248,509	259,650	317,335
52300	Heat	28,255	70,987	49,500	84,450
52500	Sewer	48,623	51,963	66,645	66,980
53000	Postage	3,653	2,459	3,375	3,385
54000	Telecommunications	23,641	24,889	34,975	33,095
54500	Training and Travel	12,471	67,972	50,250	28,050
54700	Car Allowance	-	120	-	1,200
55000	Dues and Subscriptions	31,088	31,864	16,765	34,955
55420	Demolitions	99,349	482,091	937,500	362,500
55500	Maintenance of Equipment	78,050	100,117	115,790	95,050
55700	Mtce of Buildings & Improvemnt	1,338,126	2,875,372	1,321,705	1,564,540
55800	Maintenance Computer Equipment	55,206	23,336	25,080	70,120
56000	Rentals	16,861	18,417	24,040	30,150
56500	Insurance	954	709	1,200	1,200
56596	Auto Liability	3,975	2,460	3,540	3,420
56597	Property Repairs	305,510	313,860	351,675	363,360
57000	Bonds	-	-	200	200
57500	Laundry & Cleaning Services	24,732	29,285	32,230	44,500
59300	Mtce Medical/Safety Supplies	2,527	3,810	5,165	10,005
59511	Tourism Contract Services	190,000	190,000	190,000	220,000
59528	Galesburg Promise	260,257	315,395	264,600	299,200
59535	Knox County Partnership	155,000	155,000	155,000	155,000
59537	Orpheum Civic Center Authority	136,977	162,699	129,630	100,000
59590	Administrative Fee	18,310	24,100	20,980	20,340
59590	Contractual Services	3,477,259	5,466,191	4,722,545	4,530,695
61000	Commodities				
61000	Office Supplies	8,829	7,137	15,800	12,775
61500	Minor Office Mach & Equipmt	411	295	2,000	1,000
61700	Minor Computer Equip/Supplies	39,805	9,204	32,800	14,000
61800	Minor Furniture	36,747	16,040	9,200	8,000
61900	Minor Buildings and Structures	23,450	18,483	-	-
62000	Fuel	-	-	-	1,000
62500	Motor Vehicle Supplies	229,741	260,723	214,850	288,000
62510	Gasoline	229,069	332,404	305,280	338,315
63500	Botanical & Ag. Supplies	132,953	125,769	144,500	164,000
64000	Recreational Supplies	46,953	69,082	87,230	106,625
64100	Special Events Supplies	-	4,252	4,500	4,500

Detail by Source

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
64125	Concession supplies	64,040	79,658	80,500	92,200
64150	Special Event Fees	-	-	50	50
64300	Golf Supplies	2,439	2,539	3,600	3,800
64500	Traffic Control Supplies	81,464	72,241	85,950	85,500
65000	Cleaning & Household Supplies	17,682	22,612	27,075	26,050
65500	Materials to Maintain Equipmt	33,951	45,106	49,810	58,160
66000	Materials Maintain Blds/Improv	412,139	481,054	589,050	706,450
66500	Minor Tools & Apparatus	126,207	100,367	131,550	129,000
67000	Books - Adults	76	-	700	1,200
67500	Safety Clothing & Supplies	25,503	31,271	24,030	18,100
68000	Food	5,407	4,530	7,000	7,150
68500	Chemicals	10,205	14,807	18,100	20,500
69000	Firearms & Supplies	-	21,466	1,000	500
69300	Cannine Supplies	10,165	-	2,000	500
69500	Commodities	1,537,236	1,719,039	1,836,575	2,087,375
71000	Capital Outlay				
71000	Machinery & Equipment	-	254,111	1,000,000	1,000,000
75000	Buildings	-	56,097	-	75,000
76000	Improvemt Other than Buildings	-	-	3,485,020	5,450,020
78000	Infrastructure	-	97,096	-	-
78010	Roads	871,722	748,645	900,000	-
78050	Storm Drainage	142,745	388,208	350,000	550,000
78070	Sidewalks	121,875	438,394	75,000	100,000
78090	Capital Outlay	1,136,343	1,982,552	5,810,020	7,175,020
83100	Other Charges				
83100	Contribution to Others	3,499,827	1,912,553	5,057,270	1,459,000
84000	Sales Tax	13,657	18,881	16,360	18,350
84500	Property Tax	46,983	53,372	50,775	67,025
85001	General Transfer To	6,633	-	-	-
85012	Trans to Commnity Impr/Infra	-	-	-	250,000
85013	Grant Fund Transfer To	124,774	31,084	37,200	206,300
85020	Transfer to Airport Fund	10,179	63,766	76,390	47,035
85023	Property Redvlpmnt Transfer To	112,500	255,000	255,000	255,000
85032	Transfer to Public Trans Proj	10,369	90,116	-	-
85044	GO Bond Transfer To	-	-	-	713,135
85046	Trsfr to Series 2011C Bus Park	227,458	238,959	238,215	-
85047	Transfer to Bus GO Bond 2013A	13,438	289	76,970	88,880
85053	Bldg Rep Mtce Transfer To	-	206,760	79,620	161,460
85057	Computer Replacemt Transfer To	2,400	27,480	9,900	6,120
85058	Vehicle Replacemt Transfer To	164,660	421,980	753,420	196,380
87350	Interest on Leases	-	2,881	-	-
88150	Lease Principal Payments	-	29,135	-	-
88300	Lease Payments	41,838	9,932	40,690	38,980
89500	Bad Debt Expense	10,335	158,421	337,500	337,500
89600	Cash Over & Short	(11)	27	-	-
89800	Loss on Assets	3,353	45,500	-	-
89800	Other Charges	4,288,392	3,566,135	7,029,310	3,845,165
	Special Revenue Funds	15,371,703	17,908,210	25,211,505	23,947,240

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
011	Motor Fuel Tax				
	Use of Money & Property				
011-0000-33010-00	Interest Income on Investments	2,713	36,236	20,000	20,000
	Use of Money & Property	2,713	36,236	20,000	20,000
	Intergovernmental Revenue				
011-0000-35070-00	State Motor Fuel Tax	1,277,823	1,249,992	1,200,000	1,200,000
011-0000-35310-00	State Capital Grants	707,259	707,259	-	-
	Intergovernmental Revenue	1,985,082	1,957,251	1,200,000	1,200,000
	Revenue	1,987,795	1,993,487	1,220,000	1,220,000
	Contractual Services				
011-0000-55700-00	Maint of Building & Improvemnt	812,551	2,016,982	835,000	945,000
	Contractual Services	812,551	2,016,982	835,000	945,000
	Commodities				
011-0000-66000-00	Materials to Mntn Bldgs/Improv	223,075	328,052	370,000	430,000
	Commodities	223,075	328,052	370,000	430,000
	Capital Outlay				
011-0000-78010-00	Roads	693,612	344,597	400,000	-
011-0000-78050-00	Storm Drainage	128,820	-	-	-
011-0000-78070-00	Sidewalks	86,374	361,304	75,000	100,000
	Capital Outlay	908,806	705,901	475,000	100,000
	Other Charges				
011-0000-85013-00	Transfer to Grant Fund	-	-	15,000	165,000
	Other Charges	-	-	15,000	165,000
	Expense	1,944,433	3,050,936	1,695,000	1,640,000
011	Motor Fuel Tax	43,363	(1,057,449)	(475,000)	(420,000)

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
012	Community Improvements/Infrast				
	Taxes				
012-0000-30050-00	Home Rule Tax	-	-	-	1,100,000
	Taxes	-	-	-	1,100,000
	Use of Money & Property				
012-0000-33010-00	Interest Income on Investments	-	-	-	11,000
	Use of Money & Property	-	-	-	11,000
	Transfer From Other Funds				
012-0000-38024-00	Economic Dev Transfer From	-	-	-	125,000
012-0000-38026-00	UDAG Transfer From	-	-	-	125,000
	Transfer From Other Funds	-	-	-	250,000
	Revenue	-	-	-	1,361,000
	Contractual Services				
012-0000-51000-00	Professional Services	-	-	-	22,500
012-0000-55700-00	Maint of Building & Improvemnt	-	-	-	45,000
	Contractual Services	-	-	-	67,500
	Commodities				
012-0000-66000-00	Materials to Mntn Bldgs/Improv	-	-	-	60,000
	Commodities	-	-	-	60,000
	Capital Outlay				
012-0000-75000-00	Buildings	-	-	-	75,000
012-0000-76000-00	Improvemnt Other Than Building	-	-	-	675,000
	Capital Outlay	-	-	-	750,000
	Other Charges				
012-0000-83100-00	Contributions to Others	-	-	-	10,000
012-0000-85044-00	Transfer to GO Bond Fund	-	-	-	713,135
	Other Charges	-	-	-	723,135
	Expense	-	-	-	1,600,635
012	Community Improvements/Infrast	-	-	-	(239,635)

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
013	Grants				
	Intergovernmental Revenue				
013-0000-35100-00	Fed Operate Assist Grants	1,024,110	838,440	-	5,000
013-0000-35110-00	Federal Capital Grants	-	-	25,000	-
013-0000-35300-00	State Operate Assist Grant	3,245	214,684	-	5,000
013-0000-35310-00	State Capital Grants	-	104,610	-	-
013-0000-35315-00	Federal Reimbursements	786,597	-	5,294,290	1,180,490
013-0000-35325-00	State Reimbursements	1,344,652	918,976	2,381,780	4,116,215
	Intergovernmental Revenue	3,158,603	2,076,710	7,701,070	5,306,705
	Transfer From Other Funds				
013-0000-38001-00	General Fund Transfer From	-	-	30,000	-
013-0000-38011-00	Transfer from Motor Fuel	-	-	15,000	165,000
013-0000-38014-00	City Gas Tax Transfer From	-	-	15,000	14,100
013-0000-38018-00	Storm Water Util Transfer From	-	31,084	-	-
013-0000-38024-00	Economic Dev Transfer From	-	-	7,200	27,200
013-0000-38032-00	Transfer From PublicTran Prjct	124,774	-	-	-
013-0000-38059-00	Util Tax Cap Proj Trnsfer From	-	-	726,000	684,265
	Transfer From Other Funds	124,774	31,084	793,200	890,565
	Revenue	3,283,378	2,107,794	8,494,270	6,197,270
	Personnel Services				
013-0000-41000-00	Regular Employees	9,915	-	-	-
013-0000-43000-00	Overtime Pay	7,250	7,072	-	8,375
013-0000-47700-00	Health Insurance Premium	71	-	-	-
013-0000-48200-00	Social Security Contributions	15	-	-	125
	Personnel Services	17,250	7,072	-	8,500
	Contractual Services				
013-0000-51000-00	Professional Services	252,649	63,387	251,970	279,250
013-0000-54500-00	Training and Travel	-	55,487	-	-
013-0000-55500-00	Maintenance of Equipment	5,313	6,357	8,000	8,000
013-0000-55800-00	Maint of Computer Equipment	-	1,063	-	-
	Contractual Services	257,962	126,294	259,970	287,250
	Commodities				
013-0000-61900-00	Minor Buildings and Structures	23,450	-	-	-
013-0000-62500-00	Motor Vehicle Supplies	4,023	-	-	-
013-0000-62510-00	Gasoline	659	-	-	-
013-0000-65500-00	Materials to Maintain Equipmt	-	4,197	-	-
013-0000-66500-00	Minor Tools & Apparatus	30,144	2,850	28,000	28,000
013-0000-67500-00	Safety Clothing & Supplies	2,766	7,937	-	-
	Commodities	61,042	14,984	28,000	28,000
	Capital Outlay				
013-0000-71000-00	Machinery & Equipment	-	254,111	1,000,000	1,000,000
013-0000-75000-00	Buildings	-	56,097	-	-
013-0000-76000-00	Improvemnt Other Than Building	-	-	3,320,020	4,607,020
013-0000-78050-00	Storm Drainage	-	251,104	-	-
	Capital Outlay	-	561,312	4,320,020	5,607,020
	Other Charges				
013-0000-83100-00	Contributions to Others	3,031,100	1,371,868	3,886,280	266,500
	Other Charges	3,031,100	1,371,868	3,886,280	266,500
	Expense	3,367,354	2,081,531	8,494,270	6,197,270
013	Grants	(83,977)	26,263	-	-

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
014	City Gas Tax				
	Taxes				
014-0000-30140-00	City Gas Tax	680,460	647,844	670,000	650,000
	Taxes	680,460	647,844	670,000	650,000
	Use of Money & Property				
014-0000-33010-00	Interest Income on Investments	3,248	5,931	10,000	6,000
	Use of Money & Property	3,248	5,931	10,000	6,000
	Charges for Current Services				
014-0000-36870-00	Penalties/Accounting Services	527	539	-	-
	Charges for Current Services	527	539	-	-
	Transfer From Other Funds				
014-0000-38001-00	General Fund Transfer From	-	93,401	-	-
	Transfer From Other Funds	-	93,401	-	-
	Reimbursement from Others				
014-0000-39100-00	Reimbursements	3,933	-	-	-
	Reimbursement from Others	3,933	-	-	-
	Revenue	688,169	747,715	680,000	656,000
	Personnel Services				
014-0000-41000-00	Regular Employees	154,333	152,502	173,470	174,760
014-0000-47500-00	Term Life Insurance	864	828	870	870
014-0000-47600-00	Workers Compensation Premium	1,920	1,020	2,700	2,400
014-0000-47700-00	Health Insurance Premium	21,454	20,961	24,880	17,110
014-0000-47755-00	OPEB Contributions	-	30	-	-
014-0000-47760-00	Retirement Health Savings	1,890	2,407	2,430	2,450
014-0000-48000-00	Pension Contributions	19,632	14,932	12,770	13,440
014-0000-48200-00	Social Security Contributions	11,422	11,318	13,270	13,370
	Personnel Services	211,515	203,999	230,390	224,400
	Contractual Services				
014-0000-51000-00	Professional Services	37,772	14,854	30,400	60,400
014-0000-55500-00	Maintenance of Equipment	214	-	5,000	5,000
014-0000-55700-00	Maint of Building & Improvemnt	237,510	645,163	160,000	35,000
014-0000-56000-00	Rentals	3,668	1,700	4,000	4,000
014-0000-56597-00	Prop Prem-Risk Mgt Contrib	630	-	360	360
014-0000-59590-00	Administrative Fee	720	720	720	600
	Contractual Services	280,515	662,437	200,480	105,360
	Commodities				
014-0000-64500-00	Traffic Control Supplies	72,659	69,366	75,000	80,000
014-0000-65000-00	Cleaning & Household Supplies	1,736	-	-	-
014-0000-66000-00	Materials to Mntn Bldgs/Improv	85,501	66,612	99,700	95,700
014-0000-66500-00	Minor Tools & Apparatus	8,932	18,384	2,100	20,600
	Commodities	168,827	154,362	176,800	196,300
	Capital Outlay				
014-0000-78010-00	Roads	178,110	404,048	500,000	-
014-0000-78050-00	Storm Drainage	-	103,408	-	-
014-0000-78070-00	Sidewalks	35,502	77,090	-	-
	Capital Outlay	213,612	584,546	500,000	-
	Other Charges				
014-0000-85013-00	Transfer to Grant Fund	-	-	15,000	14,100
	Other Charges	-	-	15,000	14,100
	Expense	874,469	1,605,344	1,122,670	540,160
014	City Gas Tax	(186,300)	(857,630)	(442,670)	115,840

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
015	Federal Special Enforcement				
	Use of Money & Property				
015-0000-33010-00	Interest Income on Investments	-	948	-	-
	Use of Money & Property	-	948	-	-
	Intergovernmental Revenue				
015-0000-35355-00	Federal Special Enforcement	-	34,560	-	-
	Intergovernmental Revenue	-	34,560	-	-
	Revenue	-	35,508	-	-
	Contractual Services				
015-0000-51000-00	Professional Services	-	265	-	-
	Contractual Services	-	265	-	-
	Commodities				
015-0000-66500-00	Minor Tools & Apparatus	-	3,250	-	-
015-0000-67500-00	Safety Clothing & Supplies	-	12,950	-	-
015-0000-69000-00	Firearms & Supplies	-	19,044	-	-
	Commodities	-	35,243	-	-
	Expense	-	35,508	-	-
015	Federal Special Enforcement	-	-	-	-

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
016	Special Enforcement				
	Fines and Costs				
016-0000-32010-00	Fines and Costs	5,169	-	10,000	2,000
	Fines and Costs	5,169	-	10,000	2,000
	Use of Money & Property				
016-0000-33010-00	Interest Income on Investments	623	7,735	2,000	18,000
	Use of Money & Property	623	7,735	2,000	18,000
	Intergovernmental Revenue				
016-0000-35100-00	Fed Operate Assist Grants	-	-	10,000	-
016-0000-35300-00	State Operate Assist Grant	-	-	1,000	-
016-0000-35310-00	State Capital Grants	2,586	-	-	-
016-0000-35350-00	State Special Enforcement	9,924	4,835	2,000	-
	Intergovernmental Revenue	12,510	4,835	13,000	-
	Other Revenue				
016-0000-37050-00	Sale of Property	-	1,950	-	-
016-0000-37100-00	Private Contribs/Donations	1,000	2,983	-	-
	Other Revenue	1,000	4,933	-	-
	Revenue	19,302	17,504	25,000	20,000
	Personnel Services				
016-0000-43000-00	Overtime Pay	-	-	10,000	-
016-0000-48200-00	Social Security Contributions	3	-	145	-
	Personnel Services	3	-	10,145	-
	Contractual Services				
016-0000-51000-00	Professional Services	599	-	-	-
016-0000-51200-00	Drug Enforcement Service	3,470	1,500	4,000	3,000
016-0000-54000-00	Telecommunications	2,181	2,010	2,205	2,205
016-0000-54500-00	Training and Travel	8,007	4,276	2,000	3,000
016-0000-55500-00	Maintenance of Equipment	-	375	2,100	1,000
016-0000-55800-00	Maint of Computer Equipment	13,271	-	-	22,500
	Contractual Services	27,529	8,161	10,305	31,705
	Commodities				
016-0000-61700-00	Minor Computer Equip & Supp	10,213	-	100	-
016-0000-61800-00	Minor Furniture	19,480	1,411	-	-
016-0000-62500-00	Motor Vehicle Supplies	2,470	-	-	-
016-0000-66500-00	Minor Tools & Apparatus	1,082	305	100	100
016-0000-67500-00	Safety Clothing & Supplies	16,530	3,916	12,000	500
016-0000-69000-00	Firearms & Supplies	-	2,422	1,000	500
016-0000-69300-00	Canine Supplies	10,165	-	2,000	500
	Commodities	59,941	8,054	15,200	1,600
	Other Charges				
016-0000-83100-00	Contributions to Others	-	1,000	1,000	-
	Other Charges	-	1,000	1,000	-
	Expense	87,472	17,215	36,650	33,305
016	Special Enforcement	(68,171)	288	(11,650)	(13,305)

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
017	911 Communications				
	Intergovernmental Revenue				
017-0000-35600-00	County Reimbursements	92,916	118,317	124,665	138,890
	Intergovernmental Revenue	92,916	118,317	124,665	138,890
	Revenue	92,916	118,317	124,665	138,890
	Personnel Services				
017-0000-41000-00	Regular Employees	60,562	74,577	81,320	95,660
017-0000-43000-00	Overtime Pay	46	20	-	-
017-0000-45000-00	Callout Pay	7,800	7,800	7,800	2,400
017-0000-47500-00	Term Life Insurance	130	130	130	220
017-0000-47600-00	Workers Compensation Premium	480	1,500	1,980	2,100
017-0000-47700-00	Health Insurance Premium	9,641	17,667	17,520	20,930
017-0000-47760-00	Retirement Health Savings	333	1,421	1,330	1,570
017-0000-47770-00	Health Savings Account	450	1,200	1,200	960
017-0000-48000-00	Pension Contributions	8,526	7,982	6,565	7,545
017-0000-48200-00	Social Security Contributions	4,948	6,021	6,820	7,505
	Personnel Services	92,916	118,317	124,665	138,890
	Expense	92,916	118,317	124,665	138,890
017	911 Communications	-	-	-	-

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
018	Storm Water Utility				
	Taxes				
018-0000-30080-00	Electric Use Tax	444,625	443,067	452,100	408,540
018-0000-30085-00	Natural Gas Use Tax	336,421	424,776	288,750	337,260
	Taxes	781,047	867,843	740,850	745,800
	Use of Money & Property				
018-0000-33010-00	Interest Income on Investments	673	15,650	700	10,000
	Use of Money & Property	673	15,650	700	10,000
	Intergovernmental Revenue				
018-0000-35900-00	Misc Intergovernmental Rev	2,229	3,141	2,300	2,300
	Intergovernmental Revenue	2,229	3,141	2,300	2,300
	Revenue	783,949	886,634	743,850	758,100
	Personnel Services				
018-0000-41000-00	Regular Employees	300,320	308,613	321,300	342,160
018-0000-43000-00	Overtime Pay	-	295	-	-
018-0000-47500-00	Term Life Insurance	562	562	570	570
018-0000-47600-00	Workers Compensation Premium	4,080	4,380	5,700	5,280
018-0000-47700-00	Health Insurance Premium	37,013	38,746	41,650	44,540
018-0000-47755-00	OPEB Contributions	-	585	-	-
018-0000-47760-00	Retirement Health Savings	2,880	2,805	2,930	3,050
018-0000-47770-00	Health Savings Account	2,898	2,074	2,250	2,400
018-0000-48000-00	Pension Contributions	38,826	30,626	23,640	26,320
018-0000-48200-00	Social Security Contributions	22,466	23,071	24,580	26,180
	Personnel Services	409,043	411,756	422,620	450,500
	Contractual Services				
018-0000-51000-00	Professional Services	10,172	8,178	30,000	-
018-0000-52000-00	Electricity	1,766	1,356	2,120	1,665
018-0000-52300-00	Heat	-	5	-	-
018-0000-55500-00	Maintenance of Equipment	5,107	15,621	9,170	9,400
018-0000-55700-00	Maint of Building & Improvemnt	912	-	14,000	8,000
018-0000-56597-00	Prop Prem-Risk Mgt Contrib	1,365	-	840	840
018-0000-59590-00	Administrative Fee	1,550	1,550	1,550	1,320
	Contractual Services	20,871	26,710	57,680	21,225
	Commodities				
018-0000-62500-00	Motor Vehicle Supplies	27,626	30,682	17,000	30,000
018-0000-62510-00	Gasoline	13,616	23,178	18,020	24,700
018-0000-65500-00	Materials to Maintain Equipmt	5,548	6,753	6,000	7,000
018-0000-66000-00	Materials to Mntn Bldgs/Improv	14,076	13,286	13,000	16,000
018-0000-66500-00	Minor Tools & Apparatus	-	10,671	-	-
	Commodities	60,866	84,570	54,020	77,700
	Capital Outlay				
018-0000-78050-00	Storm Drainage	13,925	33,696	350,000	550,000
	Capital Outlay	13,925	33,696	350,000	550,000
	Other Charges				
018-0000-85013-00	Transfer to Grant Fund	-	31,084	-	-
018-0000-85058-00	Vehicle Replacement Fund	-	116,100	140,280	36,960
018-0000-88300-00	Lease Payments	-	1,500	-	-
	Other Charges	-	148,684	140,280	36,960
	Expense	504,706	705,415	1,024,600	1,136,385
018	Storm Water Utility	279,243	181,218	(280,750)	(378,285)

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
019	Parks & Recreation				
	Taxes				
019-0000-30010-00	Property Tax	223,818	244,522	262,140	262,145
019-0000-30030-00	State Income Tax	215,218	246,735	184,800	230,000
019-0000-30040-00	Sales Tax	1,713,005	1,711,049	1,465,750	1,679,750
019-0000-30043-00	Local Use Tax	189,716	182,537	183,600	184,500
019-0000-30050-00	Home Rule Tax	676,923	699,239	618,150	660,000
019-0000-30060-00	Food & Beverage Tax	175,598	182,775	164,000	184,000
019-0000-30070-00	Hotel Motel Tax	739,677	896,385	700,000	850,000
	Taxes	3,933,955	4,163,242	3,578,440	4,050,395
	Use of Money & Property				
019-0000-33010-00	Interest Income on Investments	5,537	31,015	-	45,000
019-0000-33012-00	Unrealized Gain on Investment	(4,009)	1,610	-	-
019-0000-33020-00	Interest on Loans	2,928	2,461	1,985	1,500
019-0000-33100-00	Rental of Property	21,685	29,120	16,170	32,810
019-0000-33305-00	Golf Fees Daily	144,063	153,655	145,000	165,000
019-0000-33306-00	Golf Fees Season Pass	109,179	113,913	125,000	136,000
019-0000-33307-00	Golf Cart Storage	8,140	7,490	8,500	8,600
019-0000-33308-00	Golf Tee Reservations	1,691	2,585	2,000	2,300
019-0000-33309-00	Golf Fees Locker Rental	3,440	3,212	3,250	3,750
019-0000-33310-00	Golf Punch Card Revenue	4,678	5,955	5,000	5,300
019-0000-33311-00	Golf Cart Rental	171,842	185,415	185,000	200,000
019-0000-33312-00	Range Ball Revenue	24,426	28,858	22,000	32,000
019-0000-33313-00	Golf Accessories	4,946	5,688	5,000	5,500
019-0000-33315-00	Golf Concessions	11,882	16,293	10,000	12,500
019-0000-33316-00	Sale of Alcohol Golf	44,885	47,687	40,000	50,000
019-0000-33317-00	Sale of Clothing Golf	24,738	29,920	18,000	30,000
019-0000-33318-00	Sale of Food Golf	38,427	43,964	30,000	40,000
019-0000-33319-00	Golf Club Repairs	3,070	2,644	3,000	3,500
019-0000-33340-00	Campground Fees	103,426	121,302	100,000	125,000
019-0000-33342-00	Campground Firewood	7,491	6,630	7,500	7,500
019-0000-33353-00	Lake Storey Boat Rental	15,273	15,077	16,500	18,000
019-0000-33355-00	Lake Storey Concession	653	1,736	1,000	2,000
019-0000-33356-00	Lake Storey Miscellaneous	-	-	200	200
019-0000-33359-00	Hawthorne Cntr Gym Concession	-	1,465	1,000	2,500
019-0000-33360-00	Hawthorne Center Gym Rental	2,269	3,482	1,500	2,500
019-0000-33361-00	Hawthorne Pool Daily Group Fee	2,506	2,990	5,000	5,000
019-0000-33362-00	Hawthorne Pool Season Pass	8,072	2,600	8,000	7,000
019-0000-33363-00	Hawthorne Pool Rental Fees	3,441	3,932	6,000	8,000
019-0000-33371-00	Lakeside Pool Daily/Group Fee	30,063	73,055	55,000	80,000
019-0000-33372-00	Lakeside Pool Season Pass	1,892	9,018	10,000	15,000
019-0000-33373-00	Lakeside Pool Rental Fees	-	86	-	2,300
019-0000-33375-00	Lakeside Concession	11,860	31,157	35,000	35,000
019-0000-33376-00	Lakeside Pool Miscellaneous	297	122	100	100
019-0000-33377-00	Lakeside Rec Facility Rental	19,991	26,187	23,750	25,000
019-0000-33378-00	LS Tennis Equip Rental&Repair	184	120	100	130
019-0000-33382-00	Lake Storey Softball Concessn	2,217	1,206	2,000	2,000
019-0000-33385-00	Pavilion Revenues	8,250	24,298	35,000	40,000
019-0000-33386-00	Recreation Family Events	44,988	91,609	95,500	97,800
019-0000-33389-00	Park & Rec Rental Facilities	6,771	86	12,000	12,500
019-0000-33865-00	Park & Rec Pop Commission	2,745	2,789	2,700	2,700
	Use of Money & Property	893,937	1,130,428	1,037,755	1,263,990
	Charges for Current Services				
019-0000-36650-00	Grave Openings	43,600	51,650	44,000	50,000
019-0000-36870-00	Penalties/Accounting Services	611	4,594	-	-
	Charges for Current Services	44,211	56,244	44,000	50,000
	Other Revenue				
019-0000-37010-00	Sale of Cemetery Lots	25,890	21,628	25,000	23,000
019-0000-37015-00	Scattering Gardens	3,360	8,490	3,000	7,500
019-0000-37050-00	Sale of Property	-	7,445	-	-
019-0000-37100-00	Private Contris/Donations	13,162	43,644	15,800	17,225
019-0000-37900-00	Misc Other Revenue	3,395	3,015	-	-
	Other Revenue	45,807	84,222	43,800	47,725

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
	Transfer From Other Funds				
019-0000-38001-00	General Fund Transfer From	-	18,866	25,000	-
019-0000-38053-00	Transfer from Bldg Rep & Maint	-	51,461	-	-
019-0000-38078-00	Risk Management Transfer From	-	29,600	-	-
019-0000-38088-00	Linwood Transfer From	1,233	1,464	2,000	1,800
019-0000-38089-00	East Linwood Transfer From	7,474	9,221	8,700	12,000
	Transfer From Other Funds	8,706	110,613	35,700	13,800
	Reimbursement from Others				
019-0000-39100-00	Reimbursements	2,584	70	-	-
	Reimbursement from Others	2,584	70	-	-
	Revenue	4,929,200	5,544,818	4,739,695	5,425,910

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
1905	Parks & Recreation Admin				
	Personnel Services				
019-1905-41000-00	Regular Employees	850,804	920,160	957,460	979,620
019-1905-41005-00	Workers Comp Wages	-	8,715	-	-
019-1905-42000-00	Temporary Employees	57,922	40,640	110,250	94,680
019-1905-43000-00	Overtime Pay	17,873	22,698	40,000	38,000
019-1905-47500-00	Term Life Insurance	1,959	1,859	1,995	2,070
019-1905-47600-00	Workers Compensation Premium	23,625	29,340	25,140	23,940
019-1905-47700-00	Health Insurance Premium	147,492	166,030	179,420	193,610
019-1905-47750-00	Retiree Health Insurance	47,250	36,011	34,590	18,400
019-1905-47755-00	OPEB Contributions	11,505	8,550	8,055	7,395
019-1905-47760-00	Retirement Health Savings	6,837	6,902	5,720	6,900
019-1905-47770-00	Health Savings Account	6,750	7,500	8,250	6,400
019-1905-48000-00	Pension Contributions	115,024	93,462	76,725	78,450
019-1905-48200-00	Social Security Contributions	68,364	73,048	84,745	85,105
	Personnel Services	1,355,404	1,414,917	1,532,350	1,534,570
	Contractual Services				
019-1905-51000-00	Professional Services	5,655	4,170	2,860	6,400
019-1905-51500-00	Printing & Advertising	33,074	27,026	38,000	43,000
019-1905-53000-00	Postage	2,167	1,553	2,230	2,200
019-1905-54000-00	Telecommunications	3,341	3,467	3,795	3,660
019-1905-54500-00	Training and Travel	363	3,542	14,700	10,000
019-1905-55000-00	Dues & Subscriptions	4,218	3,769	4,025	4,265
019-1905-55500-00	Maintenance of Equipment	1,027	1,027	1,030	1,080
019-1905-55800-00	Maint of Computer Equipment	9,579	14,874	15,085	26,955
019-1905-56000-00	Rentals	182	194	250	250
019-1905-56596-00	Auto Liability	585	60	360	1,560
019-1905-56597-00	Prop Prem-Risk Mgt Contrib	10,575	16,620	18,840	23,400
019-1905-59300-00	Medical & Safety Supplies	-	80	-	-
019-1905-59511-00	Tourism Contractual Services	190,000	190,000	190,000	220,000
019-1905-59528-00	Galesburg Promise	260,257	315,395	264,600	299,200
019-1905-59537-00	Orpheum Civic Center Authority	136,977	162,699	129,630	100,000
019-1905-59590-00	Administrative Fee	4,610	4,970	4,970	4,500
	Contractual Services	662,609	749,445	690,375	746,470
	Commodities				
019-1905-61000-00	Office Supplies	950	236	1,200	675
019-1905-61700-00	Minor Computer Equip & Supp	6,077	1,308	2,000	2,000
019-1905-61800-00	Minor Furniture	91	-	-	-
019-1905-62500-00	Motor Vehicle Supplies	874	-	500	650
019-1905-62510-00	Gasoline	46	-	55	50
019-1905-65500-00	Materials to Maintain Equipmt	-	25	60	260
019-1905-66000-00	Materials to Mntn Bldgs/Improv	-	1,148	200	200
019-1905-66500-00	Minor Tools & Apparatus	16,986	70	-	-
019-1905-67500-00	Safety Clothing & Supplies	338	383	2,000	2,000
019-1905-68000-00	Food	13	339	200	350
	Commodities	25,374	3,509	6,215	6,185
	Other Charges				
019-1905-84500-00	Property Tax	-	25	-	-
019-1905-85020-00	Airport Fund Transfer to	10,179	63,766	76,390	47,035
019-1905-85058-00	Vehicle Replacement Fund	900	1,200	1,380	-
019-1905-88300-00	Lease Payments	1,276	1,264	1,310	1,375
	Other Charges	12,354	66,255	79,080	48,410
1905	Parks & Recreation Admin	2,055,742	2,234,126	2,308,020	2,335,635

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
1910	City Hall Bldgs & Grounds				
	Personnel Services				
019-1910-41000-00	Regular Employees	68,195	44,366	48,800	52,500
019-1910-43000-00	Overtime Pay	-	205	375	400
019-1910-47600-00	Workers Compensation Premium	1,065	1,140	2,100	1,500
019-1910-47700-00	Health Insurance Premium	7,326	11,210	12,070	11,020
019-1910-47750-00	Retiree Health Insurance	-	8,349	8,650	9,200
019-1910-47760-00	Retirement Health Savings	-	1,095	1,370	1,390
019-1910-47770-00	Health Savings Account	1,500	750	750	800
019-1910-48000-00	Pension Contributions	31,592	4,361	3,620	4,070
019-1910-48200-00	Social Security Contributions	5,167	3,307	3,760	4,050
	Personnel Services	114,844	74,783	81,495	84,930
	Contractual Services				
019-1910-51000-00	Professional Services	-	-	-	9,000
019-1910-52000-00	Electricity	30,141	36,117	33,605	43,960
019-1910-52300-00	Heat	1,738	4,399	3,260	4,840
019-1910-52500-00	Sewer	729	692	855	905
019-1910-54000-00	Telecommunications	2,038	2,169	2,325	2,265
019-1910-55500-00	Maintenance of Equipment	-	-	100	100
019-1910-55700-00	Maint of Building & Improvemnt	55,404	35,588	31,605	35,135
019-1910-56597-00	Prop Prem-Risk Mgt Contrib	10,155	11,160	11,160	10,920
019-1910-59300-00	Medical & Safety Supplies	775	-	450	500
019-1910-59590-00	Administrative Fee	360	360	450	420
	Contractual Services	101,338	90,485	83,810	108,045
	Commodities				
019-1910-61700-00	Minor Computer Equip & Supp	1,550	-	-	-
019-1910-62500-00	Motor Vehicle Supplies	256	47	350	350
019-1910-62510-00	Gasoline	201	435	465	410
019-1910-65000-00	Cleaning & Household Supplies	1,158	2,972	3,500	3,600
019-1910-65500-00	Materials to Maintain Equipmt	-	-	200	200
019-1910-66000-00	Materials to Mntn Bldgs/Improv	2,402	1,854	3,700	4,000
019-1910-66500-00	Minor Tools & Apparatus	58	456	1,400	1,400
019-1910-67500-00	Safety Clothing & Supplies	128	183	150	400
	Commodities	5,753	5,946	9,765	10,360
	Other Charges				
019-1910-85053-00	Building Repair & Maint Contrb	-	-	9,600	19,740
019-1910-85058-00	Vehicle Replacement Fund	1,980	2,820	3,480	-
	Other Charges	1,980	2,820	13,080	19,740
1910	City Hall Bldgs & Grounds	223,916	174,034	188,150	223,075

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
1911	PSB Bldgs & Grounds				
	Personnel Services				
019-1911-41000-00	Regular Employees	-	7,784	9,700	10,250
019-1911-47600-00	Workers Compensation Premium	-	-	360	300
019-1911-47700-00	Health Insurance Premium	-	3,782	3,990	2,400
019-1911-47760-00	Retirement Health Savings	-	-	270	280
019-1911-48000-00	Pension Contributions	-	696	710	790
019-1911-48200-00	Social Security Contributions	-	537	740	790
	Personnel Services	-	12,799	15,770	14,810
	Contractual Services				
019-1911-51000-00	Professional Services	-	7,800	-	-
019-1911-52000-00	Electricity	53,980	62,473	59,190	73,720
019-1911-52500-00	Sewer	1,854	2,124	2,240	2,355
019-1911-54000-00	Telecommunications	923	913	980	980
019-1911-55700-00	Maint of Building & Improvemnt	43,668	26,332	16,670	25,410
019-1911-55800-00	Maint of Computer Equipment	-	-	550	-
019-1911-56597-00	Prop Prem-Risk Mgt Contrib	23,520	26,760	26,040	27,960
019-1911-57500-00	Laundry & Cleaning Services	645	3,283	3,000	3,000
019-1911-59300-00	Medical & Safety Supplies	274	440	450	450
019-1911-59590-00	Administrative Fee	-	-	90	120
	Contractual Services	124,866	130,125	109,210	133,995
	Commodities				
019-1911-62510-00	Gasoline	981	1,317	1,620	1,225
019-1911-65000-00	Cleaning & Household Supplies	3,251	4,934	4,000	4,500
019-1911-66000-00	Materials to Mntn Bldgs/Improv	1,685	3,285	2,000	2,500
019-1911-66500-00	Minor Tools & Apparatus	-	990	-	-
	Commodities	5,917	10,526	7,620	8,225
	Other Charges				
019-1911-85053-00	Building Repair & Maint Contrb	-	-	-	37,440
	Other Charges	-	-	-	37,440
1911	PSB Bldgs & Grounds	130,782	153,451	132,600	194,470

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
1915	Parks Operation & Maintenance				
	Personnel Services				
019-1915-42000-00	Temporary Employees	111,267	109,644	142,400	152,800
019-1915-43000-00	Overtime Pay	1,364	652	2,500	1,500
019-1915-47600-00	Workers Compensation Premium	-	-	420	600
019-1915-48200-00	Social Security Contributions	8,616	8,438	11,085	11,805
	Personnel Services	121,247	118,733	156,405	166,705
	Contractual Services				
019-1915-51000-00	Professional Services	-	850	-	47,500
019-1915-51500-00	Printing & Advertising	500	10	-	-
019-1915-52000-00	Electricity	27,192	32,563	38,210	39,980
019-1915-52300-00	Heat	3,774	6,621	5,175	7,065
019-1915-52500-00	Sewer	35,654	30,019	46,180	38,830
019-1915-53000-00	Postage	-	13	-	-
019-1915-54000-00	Telecommunications	2,704	2,660	2,695	2,695
019-1915-55500-00	Maintenance of Equipment	10,300	35,366	10,000	15,000
019-1915-55700-00	Maint of Building & Improvemnt	70,370	33,076	23,670	96,260
019-1915-55800-00	Maint of Computer Equipment	-	-	500	200
019-1915-56000-00	Rentals	2,794	6,598	5,050	5,550
019-1915-56597-00	Prop Prem-Risk Mgt Contrib	5,880	6,780	8,580	13,920
019-1915-57500-00	Laundry & Cleaning Services	2,233	2,767	3,500	3,500
019-1915-59300-00	Medical & Safety Supplies	194	-	400	400
	Contractual Services	161,595	157,323	143,960	270,900
	Commodities				
019-1915-61000-00	Office Supplies	600	606	1,500	1,000
019-1915-62500-00	Motor Vehicle Supplies	47,321	72,615	45,000	60,000
019-1915-62510-00	Gasoline	51,612	66,759	56,425	77,145
019-1915-63500-00	Botanical & Agriculture Suppl	4,830	10,980	6,000	7,500
019-1915-64100-00	Special Events Supplies	-	4,252	4,500	4,500
019-1915-64500-00	Traffic Control Supplies	64	-	1,200	1,000
019-1915-65000-00	Cleaning & Household Supplies	6,502	6,804	10,000	6,500
019-1915-65500-00	Materials to Maintain Equipmt	6,766	14,293	17,000	16,500
019-1915-66000-00	Materials to Mntn Bldgs/Improv	26,458	16,461	30,800	23,800
019-1915-66500-00	Minor Tools & Apparatus	7,931	7,726	41,700	20,000
019-1915-67500-00	Safety Clothing & Supplies	1,054	172	2,000	2,000
019-1915-68000-00	Food	657	576	1,000	1,000
019-1915-68500-00	Chemicals	3,802	3,070	4,500	4,500
	Commodities	157,596	204,315	221,625	225,445
	Other Charges				
019-1915-85053-00	Building Repair & Maint Contrb	-	40,980	5,460	6,420
019-1915-85057-00	Computer Replacement Contrbtn	-	-	2,580	2,100
019-1915-85058-00	Vehicle Replacement Fund	72,360	142,320	184,080	26,220
	Other Charges	72,360	183,300	192,120	34,740
1915	Parks Operation & Maintenance	512,798	663,672	714,110	697,790

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
1920	Golf Course				
	Personnel Services				
019-1920-41000-00	Regular Employees	143,952	151,299	156,470	229,590
019-1920-42000-00	Temporary Employees	115,243	129,068	152,600	163,800
019-1920-43000-00	Overtime Pay	5,126	5,756	6,000	8,250
019-1920-47500-00	Term Life Insurance	864	864	870	870
019-1920-47600-00	Workers Compensation Premium	2,265	2,160	2,700	3,660
019-1920-47700-00	Health Insurance Premium	14,652	15,573	16,170	25,860
019-1920-47760-00	Retirement Health Savings	1,161	1,173	1,180	1,200
019-1920-47770-00	Health Savings Account	1,500	1,500	1,500	2,400
019-1920-48000-00	Pension Contributions	19,522	15,744	11,960	18,305
019-1920-48200-00	Social Security Contributions	20,038	21,907	24,105	30,730
	Personnel Services	324,324	345,043	373,555	484,665
	Contractual Services				
019-1920-51000-00	Professional Services	18,212	20,749	18,000	23,000
019-1920-51500-00	Printing & Advertising	1,392	119	1,250	500
019-1920-52000-00	Electricity	9,477	10,949	12,380	12,740
019-1920-52500-00	Sewer	429	507	805	805
019-1920-53000-00	Postage	-	95	70	100
019-1920-54000-00	Telecommunications	2,093	2,125	2,965	1,905
019-1920-54500-00	Training and Travel	77	1,530	2,000	2,500
019-1920-55000-00	Dues & Subscriptions	1,757	1,671	2,700	2,000
019-1920-55500-00	Maintenance of Equipment	1,878	3,179	4,200	4,200
019-1920-55700-00	Maint of Building & Improvemnt	7,511	6,023	73,885	56,000
019-1920-55800-00	Maint of Computer Equipment	2,108	5,558	1,950	2,750
019-1920-56000-00	Rentals	1,638	1,590	2,750	3,500
019-1920-56597-00	Prop Prem-Risk Mgt Contrib	4,920	2,820	2,740	4,485
019-1920-57500-00	Laundry & Cleaning Services	990	1,473	1,750	2,250
019-1920-59590-00	Administrative Fee	720	720	720	900
	Contractual Services	53,203	59,107	128,165	117,635
	Commodities				
019-1920-61000-00	Office Supplies	2,070	2,608	4,000	3,750
019-1920-61700-00	Minor Computer Equip & Supp	2,771	2,960	-	-
019-1920-62500-00	Motor Vehicle Supplies	4,605	6,363	9,000	9,000
019-1920-62510-00	Gasoline	17,277	32,725	26,880	31,765
019-1920-63500-00	Botanical & Agriculture Suppl	78,103	43,702	77,000	80,000
019-1920-64000-00	Recreational Supplies	23,906	33,212	25,000	35,000
019-1920-64125-00	Concession supplies	45,311	56,275	50,000	60,000
019-1920-64300-00	Golf Supplies	2,439	2,539	3,600	3,800
019-1920-65000-00	Cleaning & Household Supplies	663	967	1,500	1,500
019-1920-65500-00	Materials to Maintain Equipmt	9,437	5,791	9,000	9,500
019-1920-66000-00	Materials to Mntn Bldgs/Improv	15,789	13,598	18,000	18,000
019-1920-66500-00	Minor Tools & Apparatus	11,285	27,403	39,300	19,150
019-1920-67500-00	Safety Clothing & Supplies	603	407	700	800
	Commodities	214,258	228,550	263,980	272,265
	Other Charges				
019-1920-84000-00	Sales Tax	11,618	13,029	13,000	14,000
019-1920-85053-00	Building Repair & Maint Contrb	-	27,000	12,840	5,820
019-1920-85057-00	Computer Replacement Contrbbtn	-	-	1,920	1,140
019-1920-85058-00	Vehicle Replacement Fund	31,320	59,880	58,800	131,400
019-1920-87350-00	Interest on Leases	-	2,881	-	-
019-1920-88150-00	Lease Principal Payments	-	29,135	-	-
019-1920-88300-00	Lease Payments	33,616	20	32,020	30,020
019-1920-89600-00	Cash Over & Short	10	(26)	-	-
	Other Charges	76,564	131,918	118,580	182,380
1920	Golf Course	668,349	764,619	884,280	1,056,945

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
1925	Allison Campground				
	Personnel Services				
019-1925-42000-00	Temporary Employees	24,804	26,973	30,000	32,000
019-1925-48200-00	Social Security Contributions	1,898	2,063	2,295	2,450
	Personnel Services	26,702	29,036	32,295	34,450
	Contractual Services				
019-1925-51000-00	Professional Services	2,964	3,207	3,000	4,000
019-1925-51500-00	Printing & Advertising	2,216	690	3,650	3,650
019-1925-52000-00	Electricity	8,728	11,530	9,805	13,975
019-1925-52500-00	Sewer	886	953	1,440	1,420
019-1925-54000-00	Telecommunications	133	132	185	185
019-1925-55000-00	Dues & Subscriptions	754	754	800	1,000
019-1925-55700-00	Maint of Building & Improvemnt	-	78	2,050	2,100
019-1925-56000-00	Rentals	3,644	2,124	2,000	2,000
019-1925-56597-00	Prop Prem-Risk Mgt Contrib	390	480	420	780
	Contractual Services	19,715	19,947	23,350	29,110
	Commodities				
019-1925-61000-00	Office Supplies	174	182	750	250
019-1925-61700-00	Minor Computer Equip & Supp	2,024	288	-	-
019-1925-64000-00	Recreational Supplies	4,680	4,921	4,500	6,000
019-1925-65000-00	Cleaning & Household Supplies	560	714	1,250	1,250
019-1925-65500-00	Materials to Maintain Equipmt	29	12	250	300
019-1925-66000-00	Materials to Mntn Bldgs/Improv	4,394	3,128	7,500	7,500
019-1925-66500-00	Minor Tools & Apparatus	-	250	-	-
	Commodities	11,861	9,494	14,250	15,300
	Other Charges				
019-1925-84000-00	Sales Tax	596	408	600	600
019-1925-85053-00	Building Repair & Maint Contrb	-	76,140	24,000	3,360
019-1925-85057-00	Computer Replacement Contrbbtn	720	7,380	1,680	1,620
019-1925-89600-00	Cash Over & Short	(21)	10	-	-
	Other Charges	1,295	83,938	26,280	5,580
1925	Allison Campground	59,572	142,415	96,175	84,440

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
1930	Lake Storey Beach				
	Personnel Services				
019-1930-42000-00	Temporary Employees	32,818	40,860	49,140	49,730
019-1930-48200-00	Social Security Contributions	2,511	3,126	3,760	3,805
	Personnel Services	35,329	43,986	52,900	53,535
	Contractual Services				
019-1930-51000-00	Professional Services	-	304	335	1,000
019-1930-55000-00	Dues & Subscriptions	-	24	860	860
019-1930-55500-00	Maintenance of Equipment	-	-	1,000	1,000
019-1930-55700-00	Maint of Building & Improvemnt	375	-	14,500	5,550
019-1930-59300-00	Medical & Safety Supplies	10	-	50	275
	Contractual Services	385	328	16,745	8,685
	Commodities				
019-1930-63500-00	Botanical & Agriculture Suppl	-	2,204	6,000	7,500
019-1930-64000-00	Recreational Supplies	585	4,522	28,500	18,500
019-1930-64125-00	Concession supplies	1,689	1,666	2,000	2,200
019-1930-65000-00	Cleaning & Household Supplies	331	55	500	300
019-1930-65500-00	Materials to Maintain Equipmt	39	2,302	1,000	1,700
019-1930-66000-00	Materials to Mntn Bldgs/Improv	13,340	307	1,500	1,500
019-1930-66500-00	Minor Tools & Apparatus	166	55	300	200
019-1930-67500-00	Safety Clothing & Supplies	-	-	550	500
	Commodities	16,151	11,111	40,350	32,400
	Other Charges				
019-1930-84000-00	Sales Tax	53	167	60	150
	Other Charges	53	167	60	150
1930	Lake Storey Beach	51,918	55,593	110,055	94,770

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
1935	Pavilion				
	Personnel Services				
019-1935-42000-00	Temporary Employees	5,300	14,150	24,500	28,000
019-1935-48200-00	Social Security Contributions	405	1,082	1,875	2,145
	Personnel Services	5,706	15,232	26,375	30,145
	Contractual Services				
019-1935-51000-00	Professional Services	-	847	755	850
019-1935-52000-00	Electricity	11,478	14,620	16,320	18,230
019-1935-52300-00	Heat	1,299	2,172	2,000	2,390
019-1935-52500-00	Sewer	274	394	445	625
019-1935-54000-00	Telecommunications	2,042	2,190	2,265	2,265
019-1935-54500-00	Training and Travel	-	-	-	650
019-1935-55500-00	Maintenance of Equipment	-	1,707	800	1,500
019-1935-55700-00	Maint of Building & Improvemnt	20,201	6,565	12,975	8,390
019-1935-56597-00	Prop Prem-Risk Mgt Contrib	6,405	7,320	7,080	7,080
019-1935-57500-00	Laundry & Cleaning Services	9,467	11,943	14,500	25,500
019-1935-59300-00	Medical & Safety Supplies	349	-	380	360
	Contractual Services	51,514	47,758	57,520	67,840
	Commodities				
019-1935-61700-00	Minor Computer Equip & Supp	110	-	-	-
019-1935-61800-00	Minor Furniture	-	-	3,000	3,000
019-1935-64000-00	Recreational Supplies	302	252	500	525
019-1935-65000-00	Cleaning & Household Supplies	107	881	725	400
019-1935-65500-00	Materials to Maintain Equipmt	-	232	300	300
019-1935-66000-00	Materials to Mntn Bldgs/Improv	178	568	5,000	2,000
019-1935-67500-00	Safety Clothing & Supplies	-	-	-	350
	Commodities	697	1,934	9,525	6,575
	Other Charges				
019-1935-85053-00	Building Repair & Maint Contrb	-	12,120	6,900	12,420
019-1935-85057-00	Computer Replacement Contrbtn	780	10,980	1,380	600
	Other Charges	780	23,100	8,280	13,020
1935	Pavilion	58,697	88,024	101,700	117,580

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
1940	Recreation Special Programs				
	Personnel Services				
019-1940-41000-00	Regular Employees	-	15,569	19,410	20,500
019-1940-42000-00	Temporary Employees	33,717	90,548	103,640	90,660
019-1940-43000-00	Overtime Pay	-	107	-	-
019-1940-47600-00	Workers Compensation Premium	165	180	420	1,020
019-1940-47700-00	Health Insurance Premium	-	7,563	7,990	4,800
019-1940-47760-00	Retirement Health Savings	-	-	550	560
019-1940-48000-00	Pension Contributions	-	1,395	1,430	1,580
019-1940-48200-00	Social Security Contributions	2,579	8,008	7,495	8,505
	Personnel Services	36,461	123,372	140,935	127,625
	Contractual Services				
019-1940-51400-00	Contractual Service Rec Prog	12,978	24,926	42,350	44,400
019-1940-51500-00	Printing & Advertising	350	-	-	-
019-1940-53000-00	Postage	-	22	-	-
019-1940-54500-00	Training and Travel	1,401	1,299	1,550	2,600
019-1940-55000-00	Dues & Subscriptions	626	884	550	1,050
019-1940-55500-00	Maintenance of Equipment	64	-	400	400
019-1940-55700-00	Maint of Building & Improvemnt	-	2,747	1,200	1,600
019-1940-55800-00	Maint of Computer Equipment	161	317	1,100	1,200
019-1940-56000-00	Rentals	2,050	3,451	4,690	9,300
019-1940-56597-00	Prop Prem-Risk Mgt Contrib	-	-	420	120
019-1940-59300-00	Medical & Safety Supplies	65	-	200	260
019-1940-59590-00	Administrative Fee	-	-	180	180
	Contractual Services	17,694	33,646	52,640	61,110
	Commodities				
019-1940-61000-00	Office Supplies	-	-	-	250
019-1940-64000-00	Recreational Supplies	12,119	23,265	24,180	35,900
019-1940-64125-00	Concession supplies	3,070	3,298	2,000	3,500
019-1940-64150-00	Special Event Fees	-	-	50	50
019-1940-66000-00	Materials to Mntn Bldgs/Improv	5,225	2,092	6,200	6,200
019-1940-66500-00	Minor Tools & Apparatus	399	55	300	400
019-1940-67000-00	Books & Pamphlets	76	-	700	1,200
	Commodities	20,890	28,711	33,430	47,500
	Other Charges				
019-1940-84000-00	Sales Tax	173	95	200	200
019-1940-85058-00	Vehicle Replacement Fund	5,000	-	-	-
	Other Charges	5,173	95	200	200
1940	Recreation Special Programs	80,219	185,823	227,205	236,435

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
1945	Lakeside Recreation Facility				
	Personnel Services				
019-1945-42000-00	Temporary Employees	31,707	27,423	31,080	36,840
019-1945-48200-00	Social Security Contributions	2,426	2,098	2,380	2,820
	Personnel Services	34,133	29,520	33,460	39,660
	Contractual Services				
019-1945-51000-00	Professional Services	-	415	595	540
019-1945-52000-00	Electricity	11,090	11,206	12,315	13,450
019-1945-52300-00	Heat	1,556	-	3,385	3,385
019-1945-52500-00	Sewer	341	214	575	410
019-1945-54500-00	Training and Travel	-	-	-	650
019-1945-55500-00	Maintenance of Equipment	385	-	450	500
019-1945-55700-00	Maint of Building & Improvemnt	23,619	4,259	57,935	13,065
019-1945-56597-00	Prop Prem-Risk Mgt Contrib	10,485	12,000	11,640	11,640
019-1945-59300-00	Medical & Safety Supplies	126	234	200	300
	Contractual Services	47,602	28,328	87,095	43,940
	Commodities				
019-1945-64000-00	Recreational Supplies	3,048	1,880	2,200	2,200
019-1945-65000-00	Cleaning & Household Supplies	744	1,558	800	2,300
019-1945-65500-00	Materials to Maintain Equipmt	49	722	100	100
019-1945-66000-00	Materials to Mntn Bldgs/Improv	818	443	2,500	3,400
019-1945-66500-00	Minor Tools & Apparatus	451	420	150	400
019-1945-67500-00	Safety Clothing & Supplies	135	67	200	2,200
	Commodities	5,246	5,091	5,950	10,600
	Other Charges				
019-1945-84000-00	Sales Tax	-	4	-	-
019-1945-85053-00	Building Repair & Maint Contrb	-	23,580	11,880	64,140
019-1945-85057-00	Computer Replacement Contrbtrn	480	6,720	1,680	660
019-1945-89600-00	Cash Over & Short	-	43	-	-
	Other Charges	480	30,347	13,560	64,800
1945	Lakeside Recreation Facility	87,461	93,286	140,065	159,000

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
1950	Lakeside Water Park				
	Personnel Services				
019-1950-42000-00	Temporary Employees	53,635	128,389	145,525	167,520
019-1950-43000-00	Overtime Pay	-	20	-	-
019-1950-48200-00	Social Security Contributions	4,103	9,824	11,135	12,815
	Personnel Services	57,738	138,232	156,660	180,335
	Contractual Services				
019-1950-51000-00	Professional Services	189	5,119	4,485	6,400
019-1950-52000-00	Electricity	11,274	16,938	13,080	20,005
019-1950-52300-00	Heat	611	10,411	925	11,455
019-1950-52500-00	Sewer	6,065	14,039	9,220	16,970
019-1950-54000-00	Telecommunications	158	256	285	265
019-1950-55500-00	Maintenance of Equipment	176	888	3,000	3,500
019-1950-55700-00	Maint of Building & Improvemnt	6,390	21,063	17,000	193,030
019-1950-59300-00	Medical & Safety Supplies	55	287	100	1,400
	Contractual Services	24,919	69,000	48,095	253,025
	Commodities				
019-1950-61800-00	Minor Furniture	387	-	2,500	2,500
019-1950-64000-00	Recreational Supplies	2,148	1,001	1,000	1,500
019-1950-64125-00	Concession supplies	13,969	17,365	25,000	25,000
019-1950-65000-00	Cleaning & Household Supplies	374	474	1,000	1,500
019-1950-65500-00	Materials to Maintain Equipmt	1,491	2,493	3,000	4,200
019-1950-66000-00	Materials to Mntn Bldgs/Improv	2,979	3,552	3,300	4,000
019-1950-66500-00	Minor Tools & Apparatus	2,590	467	200	6,250
019-1950-67500-00	Safety Clothing & Supplies	1,157	1,969	2,200	3,200
019-1950-68500-00	Chemicals	5,536	11,299	12,000	12,000
	Commodities	30,632	38,621	50,200	60,150
	Other Charges				
019-1950-84000-00	Sales Tax	1,187	5,030	2,400	2,400
019-1950-85057-00	Computer Replacement Contrbtn	240	2,100	-	-
	Other Charges	1,427	7,130	2,400	2,400
1950	Lakeside Water Park	114,717	252,983	257,355	495,910

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
1955	Hawthorne Pool				
	Personnel Services				
019-1955-42000-00	Temporary Employees	52,647	30,443	82,000	68,455
019-1955-48200-00	Social Security Contributions	4,028	2,329	625	5,235
	Personnel Services	56,674	32,772	82,625	73,690
	Contractual Services				
019-1955-51000-00	Professional Services	-	166	365	330
019-1955-52000-00	Electricity	13,766	8,457	19,025	17,910
019-1955-52300-00	Heat	6,624	10,388	9,115	11,430
019-1955-52500-00	Sewer	1,117	910	1,540	1,540
019-1955-54000-00	Telecommunications	282	227	310	310
019-1955-55500-00	Maintenance of Equipment	335	-	500	500
019-1955-55700-00	Maint of Building & Improvemnt	20,178	2,884	5,600	10,650
019-1955-56597-00	Prop Prem-Risk Mgt Contrib	3,690	2,100	4,020	4,080
019-1955-59300-00	Medical & Safety Supplies	234	-	125	750
	Contractual Services	46,226	25,132	40,600	47,500
	Commodities				
019-1955-64000-00	Recreational Supplies	165	-	500	5,000
019-1955-65000-00	Cleaning & Household Supplies	488	158	450	700
019-1955-65500-00	Materials to Maintain Equipmt	332	159	300	1,000
019-1955-66000-00	Materials to Mntn Bldgs/Improv	53	119	-	-
019-1955-66500-00	Minor Tools & Apparatus	2,598	9	-	-
019-1955-67500-00	Safety Clothing & Supplies	780	569	780	2,000
019-1955-68500-00	Chemicals	867	438	1,600	4,000
	Commodities	5,283	1,452	3,630	12,700
	Other Charges				
019-1955-85053-00	Building Repair & Maint Contrb	-	-	-	11,340
	Other Charges	-	-	-	11,340
1955	Hawthorne Pool	108,184	59,355	126,855	145,230

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
1960	Hawthorne Gymnasium				
	Personnel Services				
019-1960-42000-00	Temporary Employees	3,269	4,115	5,000	6,255
019-1960-48200-00	Social Security Contributions	250	315	385	480
	Personnel Services	3,519	4,429	5,385	6,735
	Contractual Services				
019-1960-51000-00	Professional Services	-	110	65	150
019-1960-52000-00	Electricity	2,237	3,003	3,050	3,200
019-1960-52300-00	Heat	1,847	2,989	2,035	3,290
019-1960-52500-00	Sewer	69	270	325	525
019-1960-55500-00	Maintenance of Equipment	286	-	300	400
019-1960-55700-00	Maint of Building & Improvemnt	1,360	24,952	1,800	7,800
019-1960-56597-00	Prop Prem-Risk Mgt Contrib	5,490	6,240	6,060	6,060
019-1960-59300-00	Medical & Safety Supplies	114	-	160	160
	Contractual Services	11,404	37,564	13,795	21,585
	Commodities				
019-1960-64000-00	Recreational Supplies	-	28	850	2,000
019-1960-64125-00	Concession Supplies	-	1,055	1,500	1,500
019-1960-65000-00	Cleaning & Household Supplies	-	702	350	500
019-1960-65500-00	Materials to Maintain Equipmt	-	-	100	100
019-1960-66000-00	Materials to Mntn Bldgs/Improv	969	833	650	3,500
019-1960-66500-00	Minor Tools & Apparatus	22	186	-	-
019-1960-67500-00	Safety Clothing & Supplies	157	-	100	400
	Commodities	1,149	2,804	3,550	8,000
	Other Charges				
019-1960-84000-00	Sales Tax	30	148	100	1,000
019-1960-85053-00	Building Repair & Maint Contrb	-	4,560	5,580	-
	Other Charges	30	4,708	5,680	1,000
1960	Hawthorne Gymnasium	16,101	49,506	28,410	37,320

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
1965	Linwood Cemetery				
	Personnel Services				
019-1965-41000-00	Regular Employees	32,439	33,602	33,970	35,990
019-1965-42000-00	Temporary Employees	55,705	59,297	100,800	86,000
019-1965-43000-00	Overtime Pay	596	3,021	2,500	4,000
019-1965-47600-00	Workers Compensation Premium	990	1,140	720	720
019-1965-47700-00	Health Insurance Premium	7,102	7,765	7,950	8,530
019-1965-48000-00	Pension Contributions	4,009	3,601	2,685	3,080
019-1965-48200-00	Social Security Contributions	6,630	7,335	10,505	9,645
	Personnel Services	107,471	115,761	159,130	147,965
	Contractual Services				
019-1965-51000-00	Professional Services	4,600	6,200	3,000	6,500
019-1965-51500-00	Printing & Advertising	-	-	300	300
019-1965-52000-00	Electricity	1,560	1,660	2,255	2,075
019-1965-52300-00	Heat	701	2,053	1,360	2,315
019-1965-52500-00	Sewer	90	208	225	270
019-1965-54000-00	Telecommunications	1,885	1,952	2,080	2,080
019-1965-54500-00	Training and Travel	-	15	200	200
019-1965-55000-00	Dues & Subscriptions	215	15	250	200
019-1965-55500-00	Maintenance of Equipment	1,466	186	1,000	700
019-1965-55700-00	Maint of Building & Improvemnt	967	512	4,100	3,700
019-1965-56597-00	Prop Prem-Risk Mgt Contrib	4,770	2,280	2,340	1,860
019-1965-57500-00	Laundry & Cleaning Services	1,596	1,927	2,000	2,250
019-1965-59300-00	Medical & Safety Supplies	151	219	300	1,800
019-1965-59590-00	Administrative Fee	180	180	180	300
	Contractual Services	18,181	17,406	19,590	24,550
	Commodities				
019-1965-61000-00	Office Supplies	89	317	750	750
019-1965-61900-00	Minor Buildings and Structures	-	8,816	-	-
019-1965-62000-00	Fuel	-	-	-	1,000
019-1965-62500-00	Motor Vehicle Supplies	6,899	9,737	7,000	8,500
019-1965-62510-00	Gasoline	5,818	8,165	6,755	7,615
019-1965-63500-00	Botanical & Agriculture Suppl	816	283	1,500	500
019-1965-65000-00	Cleaning & Household Supplies	20	177	500	500
019-1965-65500-00	Materials to Maintain Equipmt	967	1,973	2,500	2,500
019-1965-66000-00	Materials to Mntn Bldgs/Improv	2,887	2,918	1,000	1,750
019-1965-66500-00	Minor Tools & Apparatus	223	1,660	3,000	2,000
019-1965-67500-00	Safety Clothing & Supplies	39	219	500	400
	Commodities	17,759	34,265	23,505	25,515
	Other Charges				
019-1965-85053-00	Building Repair & Maint Contrb	-	10,860	3,360	780
019-1965-85057-00	Computer Replacement Contrbtn	180	300	660	-
019-1965-85058-00	Vehicle Replacement Fund	8,700	23,040	14,280	-
	Other Charges	8,880	34,200	18,300	780
1965	Linwood Cemetery	152,290	201,632	220,525	198,810

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
1975	Forestry				
	Personnel Services				
019-1975-41000-00	Regular Employees	87,915	101,068	105,460	111,280
019-1975-42000-00	Temporary Employees	24,430	6,864	29,250	31,500
019-1975-43000-00	Overtime Pay	153	1,131	5,000	3,500
019-1975-47500-00	Term Life Insurance	160	-	-	-
019-1975-47600-00	Workers Compensation Premium	2,070	2,160	3,540	3,480
019-1975-47700-00	Health Insurance Premium	21,700	17,200	17,960	19,210
019-1975-47750-00	Retiree Health Insurance	5,316	-	-	-
019-1975-47760-00	Retirement Health Savings	1,122	2,245	2,260	2,280
019-1975-47770-00	Health Savings Account	3,000	1,500	1,500	1,600
019-1975-48000-00	Pension Contributions	10,884	9,937	8,130	8,830
019-1975-48200-00	Social Security Contributions	8,157	8,031	10,690	11,200
	Personnel Services	164,907	150,136	183,790	192,880
	Contractual Services				
019-1975-51500-00	Printing & Advertising	-	-	100	100
019-1975-52500-00	Sewer	36	31	130	180
019-1975-53000-00	Postage	-	-	10	-
019-1975-54000-00	Telecommunications	817	1,245	1,445	1,425
019-1975-54500-00	Training and Travel	335	198	500	400
019-1975-55000-00	Dues & Subscriptions	358	-	300	300
019-1975-55500-00	Maintenance of Equipment	1,569	2,775	2,500	3,500
019-1975-55700-00	Maint of Building & Improvemnt	5,700	3,229	10,900	19,950
019-1975-56000-00	Rentals	-	-	500	750
019-1975-56597-00	Prop Prem-Risk Mgt Contrib	2,580	6,660	8,520	10,620
019-1975-59300-00	Medical & Safety Supplies	-	-	250	250
019-1975-59590-00	Administrative Fee	720	720	720	1,200
	Contractual Services	12,115	14,858	25,875	38,675
	Commodities				
019-1975-61000-00	Office Supplies	-	-	1,000	500
019-1975-62500-00	Motor Vehicle Supplies	10,515	11,793	4,000	7,500
019-1975-62510-00	Gasoline	6,068	8,961	8,150	8,240
019-1975-63500-00	Botanical & Agriculture Suppl	3,533	2,381	4,000	3,500
019-1975-64500-00	Traffic Control Supplies	-	-	750	500
019-1975-65000-00	Cleaning & Household Supplies	5	49	250	250
019-1975-65500-00	Materials to Maintain Equipmt	1,884	890	3,500	3,000
019-1975-66000-00	Materials to Mntn Bldgs/Improv	779	570	750	650
019-1975-66500-00	Minor Tools & Apparatus	3,595	3,028	3,500	3,500
019-1975-67500-00	Safety Clothing & Supplies	430	351	1,000	1,000
019-1975-68000-00	Food	-	-	100	100
	Commodities	26,809	28,024	27,000	28,740
	Other Charges				
019-1975-85058-00	Vehicle Replacement Fund	26,700	45,540	43,920	-
	Other Charges	26,700	45,540	43,920	-
1975	Forestry	230,531	238,558	280,585	260,295

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
1980	Community Center				
	Contractual Services				
019-1980-51000-00	Professional Services	-	22,900	-	-
019-1980-52000-00	Electricity	-	5,766	6,000	-
019-1980-52300-00	Heat	-	14,823	5,000	-
019-1980-52500-00	Sewer	-	333	1,000	-
019-1980-53000-00	Postage	-	21	-	-
019-1980-54000-00	Telecommunications	-	238	-	-
019-1980-55700-00	Maint of Building & Improvemnt	-	7,187	7,665	-
	Contractual Services	-	51,270	19,665	-
	Commodities				
019-1980-66000-00	Materials to Mntn Bldgs/Improv	-	192	-	-
	Commodities	-	192	-	-
1980	Community Center	-	51,461	19,665	-
019	Parks & Recreation	377,924	136,279	(1,096,060)	(911,795)

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
020	Airport Operations				
	Taxes				
020-0000-30120-00	Aviation Fuel Tax	3,504	5,287	4,000	6,400
	Taxes	3,504	5,287	4,000	6,400
	Use of Money & Property				
020-0000-33010-00	Interest Income on Investments	190	330	-	-
020-0000-33110-00	T-Hangar Rental	41,700	41,643	44,000	44,000
020-0000-33170-00	Jet Air Rental	19,500	19,500	19,500	19,500
020-0000-33850-00	Flowage Fees	14,247	19,683	12,000	12,000
020-0000-33860-00	Farm Income	174,686	153,702	147,000	180,000
	Use of Money & Property	250,324	234,857	222,500	255,500
	Charges for Current Services				
020-0000-36870-00	Penalties/Accounting Services	-	45	-	-
	Charges for Current Services	-	45	-	-
	Other Revenue				
020-0000-37050-00	Sale of Property	-	163	-	-
	Other Revenue	-	163	-	-
	Transfer From Other Funds				
020-0000-38019-00	Park & Rec Transfer From	10,179	63,766	76,390	47,035
	Transfer From Other Funds	10,179	63,766	76,390	47,035
	Reimbursement from Others				
020-0000-39100-00	Reimbursements	2,688	-	-	-
	Reimbursement from Others	2,688	-	-	-
	Revenue	266,694	304,117	302,890	308,935
	Personnel Services				
020-0000-41000-00	Regular Employees	49,674	51,524	55,450	56,580
020-0000-42000-00	Temporary Employees	23,034	24,060	27,975	30,000
020-0000-43000-00	Overtime Pay	286	2,386	3,500	3,500
020-0000-47500-00	Term Life Insurance	86	86	115	110
020-0000-47600-00	Workers Compensation Premium	1,230	1,440	960	1,140
020-0000-47700-00	Health Insurance Premium	9,521	9,966	10,540	11,310
020-0000-47760-00	Retirement Health Savings	62	63	-	-
020-0000-48000-00	Pension Contributions	6,222	5,241	4,340	4,630
020-0000-48200-00	Social Security Contributions	5,379	5,935	6,650	6,905
	Personnel Services	95,496	100,700	109,530	114,175
	Contractual Services				
020-0000-51000-00	Professional Services	7,575	330	-	-
020-0000-51500-00	Printing & Advertising	121	-	-	-
020-0000-52000-00	Electricity	12,234	14,977	14,010	17,600
020-0000-52300-00	Heat	1,387	3,001	2,425	2,460
020-0000-53000-00	Postage	137	148	170	180
020-0000-54000-00	Telecommunications	723	776	855	855
020-0000-54500-00	Training and Travel	-	-	50	50
020-0000-55000-00	Dues & Subscriptions	500	860	1,000	1,000
020-0000-55500-00	Maintenance of Equipment	156	945	1,750	1,750
020-0000-55700-00	Maint of Building & Improvemnt	19,061	18,286	12,400	32,400
020-0000-56000-00	Rentals	2,885	2,760	4,800	4,800
020-0000-56500-00	Insurance	954	709	1,200	1,200
020-0000-56597-00	Prop Prem-Risk Mgt Contrib	3,270	3,360	3,720	3,960
020-0000-59300-00	Medical & Safety Supplies	50	-	100	100
020-0000-59590-00	Administrative Fee	250	250	255	420
	Contractual Services	49,302	46,401	42,735	66,775
	Commodities				
020-0000-61000-00	Office Supplies	-	-	100	100
020-0000-62500-00	Motor Vehicle Supplies	6,810	1,905	7,000	7,000
020-0000-62510-00	Gasoline	9,658	15,084	13,475	15,235

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
020-0000-63500-00	Botanical & Agriculture Suppl	45,671	66,219	50,000	65,000
020-0000-64500-00	Traffic Control Supplies	8,741	2,875	9,000	4,000
020-0000-65000-00	Cleaning & Household Supplies	-	39	50	50
020-0000-65500-00	Materials to Maintain Equipmt	647	486	1,500	1,500
020-0000-66000-00	Materials to Mntn Bldgs/Improv	6,915	5,485	6,500	6,500
020-0000-66500-00	Minor Tools & Apparatus	33	625	500	500
020-0000-67500-00	Safety Clothing & Supplies	-	-	100	100
020-0000-68000-00	Food	53	156	200	200
	Commodities	78,527	92,875	88,425	100,185
	Other Charges				
020-0000-84500-00	Property Tax	22,981	24,229	25,000	26,000
020-0000-85053-00	Building Repair & Maint Contrb	-	11,520	-	-
020-0000-85058-00	Vehicle Replacement Fund	17,700	31,080	37,200	1,800
	Other Charges	40,681	66,829	62,200	27,800
	Expense	264,006	306,805	302,890	308,935
020	Airport Operations	2,688	(2,688)	-	-

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
021	Foreign Fire				
	Use of Money & Property				
021-0000-33010-00	Interest Income on Investments	75	2,201	-	-
	Use of Money & Property	75	2,201	-	-
	Intergovernmental Revenue				
021-0000-35010-00	Foreign Fire Insurance Tax	59,106	64,789	48,000	48,000
	Intergovernmental Revenue	59,106	64,789	48,000	48,000
	Revenue	59,181	66,990	48,000	48,000
	Contractual Services				
021-0000-51000-00	Professional Services	2,400	-	-	-
021-0000-54000-00	Telecommunications	119	119	130	125
021-0000-54500-00	Training and Travel	-	857	1,750	2,500
021-0000-55000-00	Dues & Subscriptions	950	965	1,000	1,000
021-0000-55500-00	Mtce. of Equipment	-	-	1,000	1,000
021-0000-55800-00	Maint of Computer Equipment	5,699	-	-	-
021-0000-57000-00	Bonds	-	-	200	200
	Contractual Services	9,169	1,941	4,080	4,825
	Commodities				
021-0000-61000-00	Office Supplies	-	19	-	-
021-0000-61700-00	Minor Computer Equip & Supp	-	2,940	-	-
021-0000-61800-00	Minor Furniture	16,387	14,462	-	-
021-0000-65500-00	Materials to Maintain Equipmt	4,931	-	-	-
021-0000-66000-00	Materials to Mntn Bldgs/Improv	1,222	14,716	14,000	14,000
021-0000-66500-00	Minor Tools & Apparatus	20,533	13,337	5,000	20,000
021-0000-68000-00	Food	4,641	3,438	5,400	5,400
	Commodities	47,714	48,913	24,400	39,400
	Expense	56,883	50,854	28,480	44,225
021	Foreign Fire	2,298	16,136	19,520	3,775

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
023	Property Redevelopment				
	Use of Money & Property				
023-0000-33010-00	Interest Income on Investments	596	16,760	2,800	19,000
	Use of Money & Property	596	16,760	2,800	19,000
	Intergovernmental Revenue				
023-0000-35300-00	State Operate Assist Grant	123,195	51,805	-	-
	Intergovernmental Revenue	123,195	51,805	-	-
	Charges for Current Services				
023-0000-36125-00	Demolitions	14,995	182,442	337,500	337,500
	Charges for Current Services	14,995	182,442	337,500	337,500
	Other Revenue				
023-0000-37050-00	Sale of Property	-	350	-	-
023-0000-37062-00	Gain - Sale of Land	-	277	-	-
023-0000-37100-00	Private Contribs/Donations	-	18,320	-	-
023-0000-37900-00	Misc Other Revenue	-	200	-	-
	Other Revenue	-	19,147	-	-
	Transfer From Other Funds				
023-0000-38001-00	General Fund Transfer From	102,964	102,950	100,000	100,000
023-0000-38026-00	Transfer from UDAG	112,500	255,000	255,000	255,000
	Transfer From Other Funds	215,464	357,950	355,000	355,000
	Revenue	354,250	628,104	695,300	711,500
	Personnel Services				
023-0000-41000-00	Regular Employees	17,842	19,171	20,070	21,940
023-0000-47500-00	Term Life Insurance	59	65	70	70
023-0000-47600-00	Workers Compensation Premium	150	120	240	180
023-0000-47700-00	Health Insurance Premium	1,712	2,583	2,700	2,890
023-0000-47760-00	Retirement Health Savings	192	-	-	-
023-0000-47770-00	Health Savings Account	-	225	225	240
023-0000-48000-00	Pension Contributions	2,304	1,880	1,480	1,690
023-0000-48200-00	Social Security Contributions	1,319	1,395	1,540	1,680
	Personnel Services	23,579	25,438	26,325	28,690
	Contractual Services				
023-0000-51000-00	Professional Services	9,167	2,833	5,000	5,000
023-0000-51500-00	Printing & Advertising	-	2,686	3,500	3,500
023-0000-55420-00	Demolitions	99,349	482,091	937,500	337,500
023-0000-55800-00	Maint of Computer Equipment	17,417	-	-	-
023-0000-56597-00	Prop Prem-Risk Mgt Contrib	-	-	60	60
023-0000-59590-00	Administrative Fee	55	55	55	60
	Contractual Services	125,987	487,665	946,115	346,120
	Commodities				
023-0000-61700-00	Minor Computer Equip & Supp	1,780	-	1,700	-
023-0000-61800-00	Minor Furniture	-	-	1,500	1,500
023-0000-66000-00	Materials to Mntn Bldgs/Improv	-	38	-	-
	Commodities	1,780	38	3,200	1,500
	Other Charges				
023-0000-83100-00	Contributions to Others	-	99,357	142,500	142,500
023-0000-84500-00	Property Tax	-	-	550	775
023-0000-89500-00	Bad Debt Expense	10,335	158,421	337,500	337,500
023-0000-89800-00	Loss on Assets	3,353	45,500	-	-
	Other Charges	13,688	303,277	480,550	480,775
	Expense	165,034	816,418	1,456,190	857,085
023	Property Redevelopment	189,216	(188,314)	(760,890)	(145,585)

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
024	Economic Development				
	Taxes				
024-0000-30050-00	Home Rule Tax	1,128,206	1,165,398	1,030,250	1,100,000
	Taxes	1,128,206	1,165,398	1,030,250	1,100,000
	Use of Money & Property				
024-0000-33010-00	Interest Income on Investments	2,804	44,697	3,500	50,000
024-0000-33020-00	Interest on Loans	34,139	31,714	1,985	1,500
024-0000-33100-00	Rental of Property	-	-	-	94,875
	Use of Money & Property	36,943	76,411	5,485	146,375
	Transfer From Other Funds				
024-0000-38048-00	Trans frm TIF 3 Regency Cap Pj	-	-	75,000	-
024-0000-38055-00	TIF Downtown Transfer from	178,781	-	-	-
024-0000-38056-00	TIF E Main Transfer From	-	69,984	-	-
	Transfer From Other Funds	178,781	69,984	75,000	-
	Revenue	1,343,930	1,311,793	1,110,735	1,246,375
	Personnel Services				
024-0000-41000-00	Regular Employees	102,472	80,118	97,300	128,180
024-0000-47500-00	Term Life Insurance	427	282	330	900
024-0000-47600-00	Workers Compensation Premium	1,110	1,140	1,080	1,500
024-0000-47700-00	Health Insurance Premium	12,291	9,448	12,230	20,725
024-0000-47760-00	Retirement Health Savings	944	634	640	600
024-0000-47770-00	Health Savings Account	600	450	450	400
024-0000-48000-00	Pension Contributions	12,089	7,811	6,360	9,860
024-0000-48200-00	Social Security Contributions	7,452	6,010	7,440	9,810
024-0000-48400-00	IMRF Employer Paid Member Cons	1,650	1,240	1,680	-
	Personnel Services	139,036	107,133	127,510	171,975
	Contractual Services				
024-0000-51000-00	Professional Services	3,741	33,505	150,000	-
024-0000-52000-00	Electricity	4,116	4,009	6,095	20,590
024-0000-52300-00	Heat	618	635	750	25,970
024-0000-52500-00	Sewer	-	-	80	595
024-0000-54700-00	Car Allowance	-	120	-	1,200
024-0000-55000-00	Dues & Subscriptions	-	-	600	600
024-0000-55420-00	Demolitions	-	-	-	25,000
024-0000-55700-00	Maint of Building & Improvemnt	956	7,417	5,000	-
024-0000-56597-00	Prop Prem-Risk Mgt Contrib	3,600	3,720	3,840	9,960
024-0000-59535-00	Knox County Partnership	155,000	155,000	155,000	155,000
024-0000-59590-00	Administrative Fee	415	415	290	240
	Contractual Services	168,446	204,821	321,655	239,155
	Commodities				
024-0000-61700-00	Minor Computer Equip & Supp	3,175	-	-	-
024-0000-66000-00	Materials to Mntn Bldgs/Improv	594	-	-	-
	Commodities	3,769	-	-	-
	Capital Outlay				
024-0000-78000-00	Infrastructure	-	97,096	-	-
	Capital Outlay	-	97,096	-	-
	Other Charges				
024-0000-83100-00	Contributions to Others	456,506	440,328	421,000	640,000
024-0000-84500-00	Property Tax	24,002	29,118	25,225	40,250
024-0000-85012-00	Trans to Community Impr/Infra	-	-	-	125,000
024-0000-85013-00	Transfer to Grant Fund	-	-	7,200	27,200
024-0000-85046-00	Trsfr to Series 2011C Bus Park	227,458	238,959	238,215	-
024-0000-85047-00	Transfer to Bus GO Bond 2013A	13,438	289	76,970	88,880
024-0000-85058-00	Vehicle Replacement Fund	-	-	270,000	-
024-0000-88300-00	Lease Payments	6,728	6,929	7,140	7,355
	Other Charges	728,132	715,624	1,045,750	928,685

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
	Expense	1,039,383	1,124,674	1,494,915	1,339,815
024	Economic Development	304,547	187,118	(384,180)	(93,440)

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
025	CDBG Repayment				
	Use of Money & Property				
025-0000-33010-00	Interest Income on Investments	176	2,760	885	6,000
025-0000-33020-00	Interest on Loans	12,212	19,038	24,205	21,320
	Use of Money & Property	12,388	21,798	25,090	27,320
	Revenue	12,388	21,798	25,090	27,320
	Other Charges				
025-0000-83100-00	Contributions to Others	-	-	206,490	-
	Other Charges	-	-	206,490	-
	Expense	-	-	206,490	-
025	CDBG Repayment	12,388	21,798	(181,400)	27,320

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
026	UDAG Repayment				
	Use of Money & Property				
026-0000-33010-00	Interest Income on Investments	725	15,721	2,435	30,000
026-0000-33012-00	Unrealized Gain on Investment	(3,700)	1,825	-	-
026-0000-33020-00	Interest on Loans	10,910	14,479	23,725	17,620
	Use of Money & Property	7,935	32,025	26,160	47,620
	Transfer From Other Funds				
026-0000-38001-00	General Fund Transfer From	18,523	18,173	19,000	-
	Transfer From Other Funds	18,523	18,173	19,000	-
	Revenue	26,458	50,198	45,160	47,620
	Personnel Services				
026-0000-41000-00	Regular Employees	-	-	-	35,605
026-0000-47500-00	Term Life Insurance	-	-	-	220
026-0000-47600-00	Workers Compensation Premium	-	-	-	660
026-0000-47700-00	Health Insurance Premium	-	-	-	8,555
026-0000-48000-00	Pension Contributions	-	-	-	2,725
026-0000-48200-00	Social Security Contributions	-	-	-	2,740
	Personnel Services	-	-	-	50,505
	Contractual Services				
026-0000-51000-00	Professional Services	1,055	7,202	36,320	19,340
026-0000-55000-00	Dues & Subscriptions	17,686	17,078	-	18,000
	Contractual Services	18,741	24,280	36,320	37,340
	Capital Outlay				
026-0000-76000-00	Improvemnt Other Than Building	-	-	165,000	168,000
	Capital Outlay	-	-	165,000	168,000
	Other Charges				
026-0000-83100-00	Contributions to Others	12,221	-	400,000	400,000
026-0000-85012-00	Trans to Community Impr/Infra	-	-	-	125,000
026-0000-85023-00	Transfer to Property Developmnt	112,500	255,000	255,000	255,000
	Other Charges	124,721	255,000	655,000	780,000
	Expense	143,462	279,280	856,320	1,035,845
026	UDAG Repayment	(117,004)	(229,082)	(811,160)	(988,225)

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
030	Public Transportation Services				
	Use of Money & Property				
030-0000-33010-00	Interest Income	10	3	10	5
030-0000-33800-00	Transit Advertisements	13,380	16,333	14,000	16,000
030-0000-33810-00	Handivan Fees In Town	3,378	3,850	4,500	4,250
030-0000-33820-00	Handivan Trip Tickets	6,092	6,684	7,500	7,500
030-0000-33825-00	Transit Service Contracts	-	2,400	40,115	-
030-0000-33827-00	Organizational Paid Fares	-	2,399	-	-
030-0000-33830-00	Public Trans Fixed Route Fees	30,244	30,889	30,000	35,000
030-0000-33865-00	Public Trans Pop Commission	277	323	200	350
	Use of Money & Property	53,381	62,881	96,325	63,105
	Intergovernmental Revenue				
030-0000-35320-00	Pub Transp Fed Oper Assistance	1,522,157	376,308	304,335	351,510
030-0000-35321-00	Pub Transp State Oper Assist	1,142,571	1,816,402	1,667,670	1,977,040
	Intergovernmental Revenue	2,664,727	2,192,710	1,972,005	2,328,550
	Other Revenue				
030-0000-37050-00	Sale of Property	1,680	-	-	-
	Other Revenue	1,680	-	-	-
	Transfer From Other Funds				
030-0000-38001-00	General Fund Transfer From	90	-	464,280	345,330
	Transfer From Other Funds	90	-	464,280	345,330
	Reimbursement from Others				
030-0000-39100-00	Reimbursements	720	-	-	-
	Reimbursement from Others	720	-	-	-
	Revenue	2,720,598	2,255,591	2,532,610	2,736,985

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
030	Public Transportation Services				
0320	Handivan				
	Personnel Services				
030-0320-41000-00	Regular Employees	376,540	394,626	408,040	467,670
030-0320-42000-00	Temporary Employees	118,632	108,750	135,000	135,000
030-0320-43000-00	Overtime Pay	4,001	3,795	4,000	6,500
030-0320-47500-00	Term Life Insurance	645	648	650	660
030-0320-47600-00	Workers Compensation Premium	16,290	19,260	16,800	13,800
030-0320-47700-00	Health Insurance Premium	86,897	84,605	91,680	90,730
030-0320-47755-00	OPEB Contributions	-	690	735	1,650
030-0320-47760-00	Retirement Health Savings	4,311	4,330	4,350	5,570
030-0320-47770-00	Health Savings Account	1,875	2,250	2,250	2,400
030-0320-48000-00	Pension Contributions	48,322	39,128	30,325	36,470
030-0320-48200-00	Social Security Contributions	37,277	37,931	41,845	46,615
	Personnel Services	694,791	696,014	735,675	807,065
	Contractual Services				
030-0320-51000-00	Professional Services	5	-	1,700	2,000
030-0320-51500-00	Printing & Advertising	4,940	2,952	5,000	5,000
030-0320-52000-00	Electricity	3,266	3,865	3,660	5,470
030-0320-52300-00	Heat	2,430	4,047	4,220	2,955
030-0320-52500-00	Sewer	323	381	475	465
030-0320-53000-00	Postage	542	392	320	455
030-0320-54000-00	Telecommunications	1,372	1,213	5,605	4,835
030-0320-54500-00	Training and Travel	1,451	178	2,500	1,500
030-0320-55000-00	Dues & Subscriptions	1,525	2,725	2,500	2,500
030-0320-55500-00	Maintenance of Equipment	8,036	4,908	7,995	6,000
030-0320-55700-00	Maint of Building & Improvemnt	2,471	1,394	4,625	4,500
030-0320-55800-00	Maint of Computer Equipment	548	550	2,415	5,630
030-0320-56596-00	Auto Liability	3,390	2,400	3,180	1,860
030-0320-56597-00	Prop Prem-Risk Mgt Contrib	62,985	30,020	34,055	39,990
030-0320-57500-00	Laundry & Cleaning Services	488	-	480	-
030-0320-59300-00	Medical & Safety Supplies	128	469	1,000	1,500
030-0320-59590-00	Administrative Fee	3,807	6,540	4,860	4,440
	Contractual Services	97,709	62,035	84,590	89,100
	Commodities				
030-0320-61000-00	Office Supplies	1,377	2,233	2,500	3,500
030-0320-61500-00	Minor Office Machinery & Equip	411	-	1,000	500
030-0320-61700-00	Minor Computer Equip & Supp	3,419	232	12,000	6,000
030-0320-61800-00	Minor Furniture	401	167	1,500	500
030-0320-62500-00	Motor Vehicle Supplies	16,078	38,828	25,000	65,000
030-0320-62510-00	Gasoline	55,928	104,864	87,600	101,300
030-0320-65000-00	Cleaning & Household Supplies	1,317	1,534	1,200	1,200
030-0320-66000-00	Materials to Mntn Bldgs/Improv	143	563	750	750
030-0320-66500-00	Minor Tools & Apparatus	192	1,101	1,000	1,000
030-0320-67500-00	Safety Clothing & Supplies	128	425	750	750
030-0320-68000-00	Food	-	10	50	50
	Commodities	79,394	149,958	133,350	180,550
	Other Charges				
030-0320-85032-00	Transfer to Public Trans Proj	5,252	-	-	-
030-0320-88300-00	Lease Payments	219	109	110	115
	Other Charges	5,471	109	110	115
0320	Handivan	877,365	908,116	953,725	1,076,830

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
030	Public Transportation Services				
0370	Bus Subsidy				
	Personnel Services				
030-0370-41000-00	Regular Employees	460,599	513,771	563,880	655,230
030-0370-42000-00	Temporary Employees	73,616	48,766	131,000	134,000
030-0370-43000-00	Overtime Pay	24,892	33,073	20,000	35,000
030-0370-47500-00	Term Life Insurance	645	648	650	660
030-0370-47600-00	Workers Compensation Premium	10,860	11,700	15,480	15,600
030-0370-47700-00	Health Insurance Premium	116,523	133,740	144,740	166,170
030-0370-47755-00	OPEB Contributions	-	690	735	1,650
030-0370-47760-00	Retirement Health Savings	8,820	8,858	11,080	12,310
030-0370-47770-00	Health Savings Account	4,875	6,000	5,250	4,800
030-0370-48000-00	Pension Contributions	61,920	53,573	45,710	53,095
030-0370-48200-00	Social Security Contributions	41,637	44,292	54,540	63,070
	Personnel Services	804,386	855,111	993,065	1,141,585
	Contractual Services				
030-0370-51000-00	Professional Services	8,874	3,424	15,050	15,050
030-0370-51500-00	Printing & Advertising	9,096	4,058	11,000	9,000
030-0370-52000-00	Electricity	7,622	9,019	8,530	12,765
030-0370-52300-00	Heat	5,671	9,443	9,850	6,895
030-0370-52500-00	Sewer	755	888	1,110	1,085
030-0370-53000-00	Postage	807	214	575	450
030-0370-54000-00	Telecommunications	2,830	3,194	6,850	7,040
030-0370-54500-00	Training and Travel	837	591	25,000	4,000
030-0370-55000-00	Dues & Subscriptions	2,499	3,120	2,180	2,180
030-0370-55500-00	Maintenance of Equipment	41,297	26,784	55,495	30,520
030-0370-55700-00	Maint of Building & Improvemnt	8,921	11,636	9,125	16,000
030-0370-55800-00	Maint of Computer Equipment	4,983	974	3,480	10,885
030-0370-56597-00	Prop Prem-Risk Mgt Contrib	144,800	175,540	200,940	185,265
030-0370-57500-00	Laundry & Cleaning Services	9,314	7,891	7,000	8,000
030-0370-59300-00	Medical & Safety Supplies	-	2,081	1,000	1,500
030-0370-59590-00	Administrative Fee	4,923	7,620	5,940	5,640
	Contractual Services	253,229	266,476	363,125	316,275
	Commodities				
030-0370-61000-00	Office Supplies	3,570	935	4,000	2,000
030-0370-61500-00	Minor Office Machinery & Equip	-	295	1,000	500
030-0370-61700-00	Minor Computer Equip & Supp	8,686	1,475	17,000	6,000
030-0370-61800-00	Minor Furniture	-	-	700	500
030-0370-62500-00	Motor Vehicle Supplies	102,264	88,752	100,000	100,000
030-0370-62510-00	Gasoline	67,205	70,916	85,835	70,630
030-0370-65000-00	Cleaning & Household Supplies	427	593	1,000	1,000
030-0370-65500-00	Materials to Maintain Equipmt	1,831	4,780	5,000	10,000
030-0370-66000-00	Materials to Mntn Bldgs/Improv	2,655	1,231	2,000	4,500
030-0370-66500-00	Minor Tools & Apparatus	8,260	5,892	5,000	5,500
030-0370-67500-00	Safety Clothing & Supplies	1,257	1,722	1,000	1,500
030-0370-68000-00	Food	44	10	50	50
	Commodities	196,198	176,602	222,585	202,180
	Other Charges				
030-0370-85032-00	Transfer to Public Trans Proj	5,117	90,116	-	-
030-0370-88300-00	Lease Payments	-	109	110	115
	Other Charges	5,117	90,225	110	115
0370	Bus Subsidy	1,258,931	1,388,414	1,578,885	1,660,155
030	Public Transportation Services	584,303	(40,939)	-	-

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
032	Public Transportation Projects				
	Use of Money & Property				
032-0000-33010-00	Interest Income	10	2,662	-	-
032-0000-33825-00	Transit Service Contracts	23,717	35,316	-	40,000
	Use of Money & Property	23,727	37,978	-	40,000
	Intergovernmental Revenue				
032-0000-35110-00	Federal Capital Grants	630	-	-	-
032-0000-35310-00	State Capital Grants	4,690	-	-	-
	Intergovernmental Revenue	5,320	-	-	-
	Other Revenue				
032-0000-37050-00	Sale of Property	8,450	-	-	-
	Other Revenue	8,450	-	-	-
	Transfer From Other Funds				
032-0000-38001-00	General Fund Transfer From	-	373,980	-	-
032-0000-38030-00	Transfer From Handivan	10,369	90,116	-	-
	Transfer From Other Funds	10,369	464,096	-	-
	Revenue	47,866	502,074	-	40,000
	Contractual Services				
032-0000-55500-00	Maintenance of Equipment	440	-	-	-
032-0000-55800-00	Maint of Computer Equipment	1,440	-	-	-
	Contractual Services	1,880	-	-	-
	Commodities				
032-0000-61900-00	Minor Buildings and Structures	-	9,667	-	-
032-0000-66500-00	Minor Tools & Apparatus	10,726	1,177	-	-
	Commodities	10,726	10,844	-	-
	Other Charges				
032-0000-85001-00	Transfer to General Fund	6,633	-	-	-
032-0000-85013-00	Transfer to Grant Fund	124,774	-	-	-
	Other Charges	131,407	-	-	-
	Expense	144,013	10,844	-	-
032	Public Transportation Projects	(96,147)	491,230	-	40,000

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Debt Service Funds Summary

Fund	Fund Number	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
2016 GO Bond Debt Service	043				
Revenue	043	639,606	640,256	643,265	645,515
Expense	043	639,606	640,256	643,265	645,515
2016 GO Bond Debt Service	043	-	-	-	-
2023 GO Bond Debt	044				
Revenue	044	-	-	-	713,135
Expense	044	-	-	-	713,135
2023 GO Bond Debt	044	-	-	-	-
2011C Business Park Bonds	046				
Revenue	046	315,753	330,086	325,160	-
Expense	046	314,603	331,036	325,160	-
2011C Business Park Bonds	046	1,150	(950)	-	-
Business Dstrct 2013A GO Bonds	047				
Revenue	047	112,006	63,168	116,980	118,980
Expense	047	22,317	106,286	116,980	118,980
Business Dstrct 2013A GO Bonds	047	89,689	(43,118)	-	-
Revenue Total		1,067,365	1,033,509	1,085,405	1,477,630
Expense Total		976,526	1,077,577	1,085,405	1,477,630

Summary by Source

Revenue	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Debt Service Funds				
Use of Money & Property	88,345	92,033	86,945	-
Other Revenue	57,891	15,901	-	-
Transfer From Other Funds	921,129	925,575	998,460	1,477,630
Debt Service Funds	1,067,365	1,033,509	1,085,405	1,477,630

Detail by Source

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Debt Service Funds					
33010	Use of Money & Property				
33010	Interest on Investments	120	2,606	70	-
33100	Rental of Property	88,226	89,427	86,875	-
33100	Use of Money & Property	88,345	92,033	86,945	-
Other Revenue					
37050	Other Revenue				
37900	Miscellaneous Other Revenue	57,891	15,901	-	-
37900	Other Revenue	57,891	15,901	-	-
Transfer From Other Funds					
38012	Transfer From Other Funds				
38012	Comnnity Impr/Infra Trans From	-	-	-	713,135
38024	Economic Dev Transfer From	240,896	239,248	315,185	88,880
38059	Transfer From Util Tax Cap Imp	639,606	640,256	643,265	645,515
38060	Bus GO Bond 2013A Trsfr from	40,626	46,071	40,010	30,100
38060	Transfer From Other Funds	921,129	925,575	998,460	1,477,630
Debt Service Funds		1,067,365	1,033,509	1,085,405	1,477,630

Summary by Source

Expense	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Debt Service Funds				
Contractual Services	(85,094)	2,095	3,000	2,900
Other Charges	1,061,620	1,075,483	1,082,405	1,474,730
Debt Service Funds	976,526	1,077,577	1,085,405	1,477,630

Detail by Source

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
	Debt Service Funds				
51000	Contractual Services				
51000	Professional Services	4,595	2,095	3,000	2,900
89500	Bad Debt Expense	(89,689)	-	-	-
89500	Contractual Services	(85,094)	2,095	3,000	2,900
85024	Other Charges				
87300	Interest on Bonds	326,620	300,483	272,405	679,730
88100	Bond Principal Payments	735,000	775,000	810,000	795,000
88100	Other Charges	1,061,620	1,075,483	1,082,405	1,474,730
	Debt Service Funds	976,526	1,077,577	1,085,405	1,477,630

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
043	2016 GO Bond Debt Service				
	Transfer From Other Funds				
043-0000-38059-00	Util Tax Cap Proj Trnsfer From	639,606	640,256	643,265	645,515
	Transfer From Other Funds	639,606	640,256	643,265	645,515
	Revenue	639,606	640,256	643,265	645,515
	Contractual Services				
043-0000-51000-00	Professional Services	2,994	494	800	800
	Contractual Services	2,994	494	800	800
	Other Charges				
043-0000-87300-00	Interest on Bonds	241,613	229,763	217,465	204,715
043-0000-88100-00	Bond Principal Payments	395,000	410,000	425,000	440,000
	Other Charges	636,613	639,763	642,465	644,715
	Expense	639,606	640,256	643,265	645,515
043	2016 GO Bond Debt Service	-	-	-	-

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
044	2023 GO Bond Debt				
	Transfer From Other Funds				
044-0000-38012-00	Community Impr/Infr Trans From	-	-	-	713,135
	Transfer From Other Funds	-	-	-	713,135
	Revenue	-	-	-	713,135
	Contractual Services				
044-0000-51000-00	Professional Services	-	-	-	800
	Contractual Services	-	-	-	800
	Other Charges				
044-0000-87300-00	Interest on Bonds	-	-	-	437,335
044-0000-88100-00	Bond Principal Payments	-	-	-	275,000
	Other Charges	-	-	-	712,335
	Expense	-	-	-	713,135
044	2023 GO Bond Debt	-	-	-	-

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
046	2011C Business Park Bonds				
	Use of Money & Property				
046-0000-33010-00	Interest Income on Investments	69	1,700	70	-
046-0000-33100-00	Rental of Property	88,226	89,427	86,875	-
	Use of Money & Property	88,295	91,127	86,945	-
	Transfer From Other Funds				
046-0000-38024-00	Economic Dev Transfer From	227,458	238,959	238,215	-
	Transfer From Other Funds	227,458	238,959	238,215	-
	Revenue	315,753	330,086	325,160	-
	Contractual Services				
046-0000-51000-00	Professional Services	676	676	900	-
	Contractual Services	676	676	900	-
	Other Charges				
046-0000-87300-00	Interest on Bonds	38,928	35,360	14,260	-
046-0000-88100-00	Bond Principal Payments	275,000	295,000	310,000	-
	Other Charges	313,928	330,360	324,260	-
	Expense	314,603	331,036	325,160	-
046	2011C Business Park Bonds	1,150	(950)	-	-

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
047	Business Dstrct 2013A GO Bonds				
	Use of Money & Property				
047-0000-33010-00	Interest on Investments	51	906	-	-
	Use of Money & Property	51	906	-	-
	Other Revenue				
047-0000-37900-00	Misc Other Revenue	57,891	15,901	-	-
	Other Revenue	57,891	15,901	-	-
	Transfer From Other Funds				
047-0000-38024-00	Economic Dev Transfer From	13,438	289	76,970	88,880
047-0000-38060-00	Bus GO Bond 2013A Trsfr from	40,626	46,071	40,010	30,100
	Transfer From Other Funds	54,065	46,360	116,980	118,980
	Revenue	112,006	63,168	116,980	118,980
	Contractual Services				
047-0000-51000-00	Professional Services	926	926	1,300	1,300
047-0000-89500-00	Bad Debt Expense	(89,689)	-	-	-
	Contractual Services	(88,763)	926	1,300	1,300
	Other Charges				
047-0000-87300-00	Interest on Bonds	46,080	35,360	40,680	37,680
047-0000-88100-00	Bond Principal Payments	65,000	70,000	75,000	80,000
	Other Charges	111,080	105,360	115,680	117,680
	Expense	22,317	106,286	116,980	118,980
047	Business Dstrct 2013A GO Bonds	89,689	(43,118)	-	-

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Capital Project Funds Summary

Fund	Fund Number	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
TIF 3 Regency Cap Proj	048				
Revenue	048	74,974	73,748	74,480	-
Expense	048	-	-	75,485	-
TIF 3 Regency Cap Proj	048	74,974	73,748	(1,005)	-
TIF IV	049				
Revenue	049	897,802	1,330,140	343,140	375,930
Expense	049	500,967	1,052,452	934,885	587,390
TIF IV	049	396,835	277,688	(591,745)	(211,460)
TIF V	050				
Revenue	050	8,160	9,924	8,480	9,680
Expense	050	1,000	-	-	-
TIF V	050	7,160	9,924	8,480	9,680
Players Fields Capital Imp	051				
Revenue	051	4,899	4,115	4,600	4,600
Expense	051	-	3,547	4,600	4,600
Players Fields Capital Imp	051	4,899	568	-	-
2023 GO Bond Capital Expense	052				
Revenue	052	-	-	-	100,000
Expense	052	-	-	-	4,755,000
2023 GO Bond Capital Expense	052	-	-	-	(4,655,000)
Building Repair & Maintenance	053				
Revenue	053	1,144	239,038	135,490	330,000
Expense	053	547,568	206,639	310,120	388,800
Building Repair & Maintenance	053	(546,424)	32,399	(174,630)	(58,800)
Planning Fund	054				
Revenue	054	1,805,853	6,327,146	50,000	50,000
Expense	054	195,000	752,528	1,325,000	3,715,000
Planning Fund	054	1,610,853	5,574,618	(1,275,000)	(3,665,000)
TIF VI	055				
Revenue	055	217,600	-	-	-
Expense	055	548,319	-	-	-
TIF VI	055	(330,719)	-	-	-
TIF East Main	056				
Revenue	056	407,341	429,808	-	-
Expense	056	385,999	1,015,463	-	-
TIF East Main	056	21,341	(585,655)	-	-
Computer Replacement	057				
Revenue	057	527,218	528,691	102,700	260,405
Expense	057	609,833	234,120	415,400	299,100
Computer Replacement	057	(82,615)	294,571	(312,700)	(38,695)
Vehicle Replacement	058				
Revenue	058	674,006	1,423,691	1,543,525	353,600
Expense	058	235,074	381,455	716,850	808,950
Vehicle Replacement	058	438,932	1,042,236	826,675	(455,350)
Utility Tax Capital Projects	059				
Revenue	059	1,587,651	1,754,256	1,506,150	1,564,200
Expense	059	1,462,352	827,384	2,175,935	2,365,930
Utility Tax Capital Projects	059	125,299	926,872	(669,785)	(801,730)
Seminary St Business District	060				
Revenue	060	42,575	44,361	40,010	30,100
Expense	060	40,626	46,071	40,010	30,100
Seminary St Business District	060	1,948	(1,710)	-	-
Revenue Total		6,249,222	12,164,918	3,808,575	3,078,515
Expense Total		4,526,739	4,519,659	5,998,285	12,954,870

Summary by Source

Revenue	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Capital Project Funds				
Taxes	2,687,606	2,650,352	1,965,990	1,898,510
Use of Money & Property	22,966	234,054	128,425	469,125
Intergovernmental Revenue	410,444	-	-	-
Other Revenue	45,891	17,500	-	-
Transfer From Other Funds	3,082,315	9,258,024	1,714,160	710,880
Reimbursement from Others	-	4,988	-	-
Capital Project Funds	6,249,222	12,164,918	3,808,575	3,078,515

Detail by Source

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Capital Project Funds					
30010	Taxes				
30010	Property Taxes	1,059,272	873,291	421,840	354,310
30055	Business District Tax	42,572	43,940	40,000	30,000
30080	Electric Use Tax	902,724	899,559	917,900	829,460
30085	Natural Gas Use Tax	683,037	833,561	586,250	684,740
30085	Taxes	2,687,606	2,650,352	1,965,990	1,898,510
33010	Use of Money & Property				
33010	Interest on Investments	15,376	219,483	119,855	461,525
33012	Unrealized Gain on Investment	(3,125)	5,975	-	-
33020	Interest on loans	5,857	4,922	3,970	3,000
33388	Players Fees	4,858	3,674	4,600	4,600
33388	Use of Money & Property	22,966	234,054	128,425	469,125
35310	Intergovernmental Revenue				
35310	State Capital Grants	44,589	-	-	-
35600	County Reimbursements	365,855	-	-	-
35900	Intergovernmental Revenue	410,444	-	-	-
37050	Other Revenue				
37050	Sale of Property	39,500	17,500	-	-
37900	Miscellaneous Other Revenue	6,391	-	-	-
37900	Other Revenue	45,891	17,500	-	-
38001	Transfer From Other Funds				
38001	General Transf From	2,371,313	7,619,928	871,220	346,920
38018	Transfer from Storm Water Util	-	116,100	140,280	36,960
38019	Park & Rec Transfer From	149,360	497,520	395,460	325,200
38020	Airport Fund Transfer From	17,700	42,600	37,200	1,800
38024	Economic Dev Transfer From	-	-	270,000	-
38053	Transfer from Bldg Rep & Maint	-	37,540	-	-
38055	TIF Downtown Transfer From	332,183	-	-	-
38056	Transfer from TIF E Main	211,759	944,336	-	-
38078	Transfer From Other Funds	3,082,315	9,258,024	1,714,160	710,880
38560	Reimbursement from Others				
39100	Reimbursements	-	4,988	-	-
39100	Reimbursement from Others	-	4,988	-	-
	Capital Project Funds	6,249,222	12,164,918	3,808,575	3,078,515

Summary by Source

Expense	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Capital Project Funds				
Contractual Services	181,762	680,034	229,330	389,050
Commodities	333,757	216,703	331,750	259,200
Capital Outlay	1,844,431	1,260,951	2,735,470	10,014,610
Other Charges	2,166,788	2,361,970	2,701,735	2,292,010
Capital Project Funds	4,526,739	4,519,659	5,998,285	12,954,870

Detail by Source

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Capital Project Funds					
51000	Contractual Services				
51000	Professional Services	18,785	157,987	7,170	21,750
53000	Postage	-	3,772	160	-
54500	Training and Travel	-	52,467	-	-
55700	Mtce of Buildings & Improvemnt	149,789	465,808	222,000	367,300
55800	Maintenance Computer Equipment	13,188	-	-	-
58500	Contractual Services	181,762	680,034	229,330	389,050
61000 Commodities					
61000	Office Supplies	-	74	-	-
61700	Minor Computer Equip/Supplies	111,986	95,592	257,300	92,600
61900	Minor Buildings and Structures	11,812	-	-	-
63500	Botanical & Ag. Supplies	-	17,361	-	10,000
64500	Traffic Control Supplies	-	63,377	-	-
66000	Materials Maintain Blds/Improv	75,060	24,550	1,800	4,600
66500	Minor Tools & Apparatus	134,900	15,750	72,650	152,000
66500	Commodities	333,757	216,703	331,750	259,200
71000 Capital Outlay					
71000	Machinery & Equipment	955,695	466,065	803,100	858,950
73000	Land	34,309	64,998	-	-
75000	Buildings	470,307	-	64,000	4,933,000
76000	Improvemt Other than Buildings	-	294,663	1,868,370	4,222,660
78000	Infrastructure	134,223	435,225	-	-
78010	Roads	128,602	-	-	-
78070	Sidewalks	121,295	-	-	-
78070	Capital Outlay	1,844,431	1,260,951	2,735,470	10,014,610
83100 Other Charges					
83100	Contribution to Others	749,191	560,018	1,207,215	924,640
85013	Grant Fund Transfer To	-	-	726,000	684,265
85019	Park & Rec Transfer to	-	51,461	-	-
85024	Transfer to Econ Development	178,781	69,984	75,325	-
85043	TIF Regency Transfer To	639,606	640,256	643,265	645,515
85047	Transfer to Bus GO Bond 2013A	40,626	46,071	40,010	30,100
85049	TIF IV Transfer To	543,942	944,336	-	-
85054	Planning Fund Transfer To	-	37,540	-	-
87500	Interest on Other Debt	14,642	12,305	9,920	7,490
89500	Other Charges	2,166,788	2,361,970	2,701,735	2,292,010
Capital Project Funds		4,526,739	4,519,659	5,998,285	12,954,870

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
048	TIF 3 Regency Cap Proj				
	Taxes				
048-0000-30010-00	Property Tax	74,943	73,707	74,410	-
	Taxes	74,943	73,707	74,410	-
	Use of Money & Property				
048-0000-33010-00	Interest Income on Investments	31	41	70	-
	Use of Money & Property	31	41	70	-
	Revenue	74,974	73,748	74,480	-
	Contractual Services				
048-0000-53000-00	Postage	-	-	160	-
	Contractual Services	-	-	160	-
	Other Charges				
048-0000-85024-00	Transfer to Econ Development	-	-	75,325	-
	Other Charges	-	-	75,325	-
	Expense	-	-	75,485	-
048	TIF 3 Regency Cap Proj	74,974	73,748	(1,005)	-

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
049	TIF IV				
	Taxes				
049-0000-30010-00	Property Tax	352,603	365,446	339,140	345,930
	Taxes	352,603	365,446	339,140	345,930
	Use of Money & Property				
049-0000-33010-00	Interest Income on Investments	1,257	20,358	4,000	30,000
	Use of Money & Property	1,257	20,358	4,000	30,000
	Transfer From Other Funds				
049-0000-38055-00	TIF Downtown Transfer From	332,183	-	-	-
049-0000-38056-00	TIF E Main Transfer From	211,759	944,336	-	-
	Transfer From Other Funds	543,942	944,336	-	-
	Revenue	897,802	1,330,140	343,140	375,930
	Contractual Services				
049-0000-51000-00	Professional Services	3,469	68,937	2,670	2,750
049-0000-53000-00	Postage	-	3,772	-	-
049-0000-55700-00	Maint of Building & Improvemnt	4,100	49,720	-	-
	Contractual Services	7,570	122,428	2,670	2,750
	Commodities				
049-0000-61000-00	Office Supplies	-	74	-	-
	Commodities	-	74	-	-
	Capital Outlay				
049-0000-76000-00	Improvemnt Other Than Building	-	150,000	-	-
049-0000-78000-00	Infrastructure	72,801	409,298	-	-
049-0000-78070-00	Sidewalks	41,295	-	-	-
	Capital Outlay	114,096	559,298	-	-
	Other Charges				
049-0000-83100-00	Contributions to Others	379,301	370,652	932,215	584,640
	Other Charges	379,301	370,652	932,215	584,640
	Expense	500,967	1,052,452	934,885	587,390
049	TIF IV	396,835	277,688	(591,745)	(211,460)

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
050	TIF V				
	Taxes				
050-0000-30010-00	Property Tax	8,114	9,297	8,290	8,380
	Taxes	8,114	9,297	8,290	8,380
	Use of Money & Property				
050-0000-33010-00	Interest Income on Investments	46	627	190	1,300
	Use of Money & Property	46	627	190	1,300
	Revenue	8,160	9,924	8,480	9,680
	Other Charges				
050-0000-83100-00	Contributions to Others	1,000	-	-	-
	Other Charges	1,000	-	-	-
	Expense	1,000	-	-	-
050	TIF V	7,160	9,924	8,480	9,680

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
051	Players Fields Capital Imp				
	Use of Money & Property				
051-0000-33010-00	Interest Income on Investments	40	441	-	-
051-0000-33388-00	Players Fees	4,858	3,674	4,600	4,600
	Use of Money & Property	4,899	4,115	4,600	4,600
	Revenue	4,899	4,115	4,600	4,600
	Commodities				
051-0000-66000-00	Materials to Mntn Bldgs/Improv	-	3,547	1,800	4,600
051-0000-66500-00	Minor Tools & Apparatus	-	-	2,800	-
	Commodities	-	3,547	4,600	4,600
	Expense	-	3,547	4,600	4,600
051	Players Fields Capital Imp	4,899	568	-	-

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
052	2023 GO Bond Capital Expense				
	Use of Money & Property				
052-0000-33010-00	Interest Income on Investments	-	-	-	100,000
	Use of Money & Property	-	-	-	100,000
	Revenue	-	-	-	100,000
	Contractual Services				
052-0000-51000-00	Professional Services	-	-	-	5,000
	Contractual Services	-	-	-	5,000
	Capital Outlay				
052-0000-75000-00	Buildings	-	-	-	4,750,000
	Capital Outlay	-	-	-	4,750,000
	Expense	-	-	-	4,755,000
052	2023 GO Bond Capital Expense	-	-	-	(4,655,000)

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
053	Building Repair & Maintenance				
	Use of Money & Property				
053-0000-33010-00	Interest Income on Investments	3,729	26,693	36,130	119,640
053-0000-33012-00	Unrealized Gain on Investment	(1,385)	1,385	-	-
	Use of Money & Property	2,344	28,078	36,130	119,640
	Other Revenue				
053-0000-37100-00	Private Contribs/Donations	(1,200)	-	-	-
	Other Revenue	(1,200)	-	-	-
	Transfer From Other Funds				
053-0000-38001-00	General Fund Transfer From	-	4,200	19,740	48,900
053-0000-38019-00	Park & Rec Transfer From	-	195,240	79,620	161,460
053-0000-38020-00	Airport Fund Transfer From	-	11,520	-	-
	Transfer From Other Funds	-	210,960	99,360	210,360
	Revenue	1,144	239,038	135,490	330,000
	Contractual Services				
053-0000-51000-00	Professional Services	738	2,391	1,000	2,500
053-0000-55700-00	Maint of Building & Improvemnt	33,219	38,788	40,000	203,300
	Contractual Services	33,956	41,179	41,000	205,800
	Commodities				
053-0000-64500-00	Traffic Control Supplies	-	63,377	-	-
053-0000-66000-00	Materials to Mntn Bldgs/Improv	75,028	13,082	-	-
	Commodities	75,028	76,459	-	-
	Capital Outlay				
053-0000-75000-00	Buildings	438,584	-	64,000	183,000
053-0000-76000-00	Improvemnt Other Than Building	-	-	205,120	-
	Capital Outlay	438,584	-	269,120	183,000
	Other Charges				
053-0000-85019-00	Transfer to Park & Rec	-	51,461	-	-
053-0000-85054-00	Transfer to Planning Fund	-	37,540	-	-
	Other Charges	-	89,001	-	-
	Expense	547,568	206,639	310,120	388,800
053	Building Repair & Maintenance	(546,424)	32,399	(174,630)	(58,800)

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
054	Planning Fund				
	Use of Money & Property				
054-0000-33010-00	Interest Income on Investments	-	65,269	-	50,000
	Use of Money & Property	-	65,269	-	50,000
	Other Revenue				
054-0000-37900-00	Misc Other Revenue	5,800	-	-	-
	Other Revenue	5,800	-	-	-
	Transfer From Other Funds				
054-0000-38001-00	General Fund Transfer From	1,800,053	6,219,348	50,000	-
054-0000-38053-00	Transfer from Bldg Rep & Maint	-	37,540	-	-
	Transfer From Other Funds	1,800,053	6,256,888	50,000	-
	Reimbursement from Others				
054-0000-39100-00	Reimbursements	-	4,988	-	-
	Reimbursement from Others	-	4,988	-	-
	Revenue	1,805,853	6,327,146	50,000	50,000
	Contractual Services				
054-0000-51000-00	Professional Services	-	78,375	-	5,000
054-0000-54500-00	Continuing Professional Eductn	-	286	-	-
054-0000-55700-00	Maint of Building & Improvemnt	-	251,437	-	-
	Contractual Services	-	330,098	-	5,000
	Commodities				
054-0000-61700-00	Minor Computer Equip & Supp	-	4,218	-	-
054-0000-63500-00	Botanical & Agriculture Suppl	-	17,361	-	10,000
054-0000-66000-00	Materials to Mntn Bldgs/Improv	-	1,823	-	-
	Commodities	-	23,403	-	10,000
	Capital Outlay				
054-0000-73000-00	Land	-	64,998	-	-
054-0000-76000-00	Improvemnt Other Than Building	-	144,663	1,050,000	3,440,000
	Capital Outlay	-	209,661	1,050,000	3,440,000
	Other Charges				
054-0000-83100-00	Contributions to Others	195,000	189,366	275,000	260,000
	Other Charges	195,000	189,366	275,000	260,000
	Expense	195,000	752,528	1,325,000	3,715,000
054	Planning Fund	1,610,853	5,574,618	(1,275,000)	(3,665,000)

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
055	TIF VI				
	Taxes				
055-0000-30010-00	Property Tax	216,696	-	-	-
	Taxes	216,696	-	-	-
	Use of Money & Property				
055-0000-33010-00	Interest Income on Investments	313	-	-	-
	Use of Money & Property	313	-	-	-
	Other Revenue				
055-0000-37900-00	Misc Other Revenue	591	-	-	-
	Other Revenue	591	-	-	-
	Revenue	217,600	-	-	-
	Contractual Services				
055-0000-51000-00	Professional Services	1,965	-	-	-
055-0000-55700-00	Maint of Building & Improvemnt	1,082	-	-	-
	Contractual Services	3,047	-	-	-
	Capital Outlay				
055-0000-73000-00	Land	34,309	-	-	-
	Capital Outlay	34,309	-	-	-
	Other Charges				
055-0000-85024-00	Transfer to Econ Development	178,781	-	-	-
055-0000-85049-00	Transfer to TIF IV	332,183	-	-	-
	Other Charges	510,963	-	-	-
	Expense	548,319	-	-	-
055	TIF VI	(330,719)	-	-	-

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
056	TIF East Main				
	Taxes				
056-0000-30010-00	Property Tax	406,916	424,841	-	-
	Taxes	406,916	424,841	-	-
	Use of Money & Property				
056-0000-33010-00	Interest Income on Investments	425	4,967	-	-
056-0000-33012-00	Unrealized Gain on Investment	-	-	-	-
	Use of Money & Property	425	4,967	-	-
	Revenue	407,341	429,808	-	-
	Contractual Services				
056-0000-51000-00	Professional Services	350	1,144	-	-
	Contractual Services	350	1,144	-	-
	Other Charges				
056-0000-83100-00	Contributions to Others	173,890	-	-	-
056-0000-85024-00	Transfer to Econ Development	-	69,984	-	-
056-0000-85049-00	Transfer to TIF IV	211,759	944,336	-	-
	Other Charges	385,649	1,014,320	-	-
	Expense	385,999	1,015,463	-	-
056	TIF East Main	21,341	(585,655)	-	-

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
057	Computer Replacement				
	Use of Money & Property				
057-0000-33010-00	Interest Income on Investments	1,345	18,570	20,315	53,345
057-0000-33020-00	Interest on Loans	2,928	2,461	1,985	1,500
	Use of Money & Property	4,273	21,031	22,300	54,845
	Intergovernmental Revenue				
057-0000-35310-00	State Capital Grants	44,589	-	-	-
057-0000-35600-00	County Reimbursements	365,855	-	-	-
	Intergovernmental Revenue	410,444	-	-	-
	Other Revenue				
057-0000-37100-00	Private Contribs/Donations	1,200	-	-	-
	Other Revenue	1,200	-	-	-
	Transfer From Other Funds				
057-0000-38001-00	General Fund Transfer From	108,900	480,180	70,500	199,440
057-0000-38019-00	Park & Rec Transfer From	2,400	27,480	9,900	6,120
	Transfer From Other Funds	111,300	507,660	80,400	205,560
	Revenue	527,218	528,691	102,700	260,405
	Contractual Services				
057-0000-51000-00	Professional Services	1,196	566	1,000	1,500
057-0000-54500-00	Training and Travel	-	52,181	-	-
057-0000-55800-00	Maint of Computer Equipment	13,188	-	-	-
	Contractual Services	14,384	52,747	1,000	1,500
	Commodities				
057-0000-61700-00	Minor Computer Equip & Supp	103,236	91,373	257,300	92,600
	Commodities	103,236	91,373	257,300	92,600
	Capital Outlay				
057-0000-71000-00	Machinery & Equipment	432,214	90,000	157,100	205,000
057-0000-78000-00	Infrastructure	60,000	-	-	-
	Capital Outlay	492,214	90,000	157,100	205,000
	Expense	609,833	234,120	415,400	299,100
057	Computer Replacement	(82,615)	294,571	(312,700)	(38,695)

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
058	Vehicle Replacement				
	Use of Money & Property				
058-0000-33010-00	Interest Income on Investments	6,298	60,961	57,140	57,140
058-0000-33012-00	Unrealized Gain on Investment	(1,740)	4,590	-	-
058-0000-33020-00	Interest on Loans	2,928	2,461	1,985	1,500
	Use of Money & Property	7,486	68,011	59,125	58,640
	Other Revenue				
058-0000-37050-00	Sale of Property	39,500	17,500	-	-
	Other Revenue	39,500	17,500	-	-
	Transfer From Other Funds				
058-0000-38001-00	General Fund Transfer From	462,360	916,200	730,980	98,580
058-0000-38018-00	Storm Water Util Transfer From	-	116,100	140,280	36,960
058-0000-38019-00	Park & Rec Transfer From	146,960	274,800	305,940	157,620
058-0000-38020-00	Airport Fund Transfer From	17,700	31,080	37,200	1,800
058-0000-38024-00	Economic Dev Transfer From	-	-	270,000	-
	Transfer From Other Funds	627,020	1,338,180	1,484,400	294,960
	Revenue	674,006	1,423,691	1,543,525	353,600
	Contractual Services				
058-0000-51000-00	Professional Services	268	2,518	1,000	3,000
	Contractual Services	268	2,518	1,000	3,000
	Commodities				
058-0000-66500-00	Minor Tools & Apparatus	97,888	15,750	69,850	152,000
	Commodities	97,888	15,750	69,850	152,000
	Capital Outlay				
058-0000-71000-00	Machinery & Equipment	136,918	363,187	646,000	653,950
	Capital Outlay	136,918	363,187	646,000	653,950
	Expense	235,074	381,455	716,850	808,950
058	Vehicle Replacement	438,932	1,042,236	826,675	(455,350)

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
059	Utility Tax Capital Projects				
	Taxes				
059-0000-30080-00	Electric Use Tax	902,724	899,559	917,900	829,460
059-0000-30085-00	Natural Gas Use Tax	683,037	833,561	586,250	684,740
	Taxes	1,585,762	1,733,121	1,504,150	1,514,200
	Use of Money & Property				
059-0000-33010-00	Interest Income on Investments	1,889	21,135	2,000	50,000
	Use of Money & Property	1,889	21,135	2,000	50,000
	Revenue	1,587,651	1,754,256	1,506,150	1,564,200
	Contractual Services				
059-0000-51000-00	Professional Services	10,799	4,057	1,500	2,000
059-0000-55700-00	Maint of Building & Improvemnt	111,388	125,863	182,000	164,000
	Contractual Services	122,187	129,921	183,500	166,000
	Commodities				
059-0000-61700-00	Minor Computer Equip & Supp	8,750	-	-	-
059-0000-61900-00	Minor Buildings & Structures	11,812	-	-	-
059-0000-66000-00	Materials to Mntn Bldgs/Improv	32	6,097	-	-
059-0000-66500-00	Minor Tools & Apparatus	37,012	-	-	-
	Commodities	57,606	6,097	-	-
	Capital Outlay				
059-0000-71000-00	Machinery & Equipment	386,563	12,878	-	-
059-0000-75000-00	Buildings	31,723	-	-	-
059-0000-76000-00	Improvemnt Other Than Building	-	-	613,250	782,660
059-0000-78000-00	Infrastructure	1,423	25,928	-	-
059-0000-78010-00	Roads	128,602	-	-	-
059-0000-78070-00	Sidewalks	80,000	-	-	-
	Capital Outlay	628,310	38,805	613,250	782,660
	Other Charges				
059-0000-83100-00	Contributions to Others	-	-	-	80,000
059-0000-85013-00	Transfer to Grant Fund	-	-	726,000	684,265
059-0000-85043-00	Transfer to 16 GO Bond Debt	639,606	640,256	643,265	645,515
059-0000-87500-00	Interest on Other Debt	14,642	12,305	9,920	7,490
	Other Charges	654,248	652,561	1,379,185	1,417,270
	Expense	1,462,352	827,384	2,175,935	2,365,930
059	Utility Tax Capital Projects	125,299	926,872	(669,785)	(801,730)

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
060	Seminary St Business District				
	Taxes				
060-0000-30055-00	Business District Tax	42,572	43,940	40,000	30,000
	Taxes	42,572	43,940	40,000	30,000
	Use of Money & Property				
060-0000-33010-00	Interest Income on Investments	3	421	10	100
	Use of Money & Property	3	421	10	100
	Revenue	42,575	44,361	40,010	30,100
	Other Charges				
060-0000-85047-00	Transfer to Bus GO Bond 2013A	40,626	46,071	40,010	30,100
	Other Charges	40,626	46,071	40,010	30,100
	Expense	40,626	46,071	40,010	30,100
060	Seminary St Business District	1,948	(1,710)	-	-

Enterprise Funds Summary

Fund	Fund Number	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Water Operations	061				
Revenue	061	6,805,862	7,275,752	7,123,600	7,694,600
Expense	061	5,358,343	5,602,721	6,571,250	6,953,360
Water Operations	061	1,447,520	1,673,032	552,350	741,240
Refuse	067				
Revenue	067	2,813,449	2,915,013	3,120,850	3,262,165
Expense	067	2,794,057	2,821,963	3,120,785	3,238,605
Refuse	067	19,392	93,050	65	23,560
Revenue Total		9,619,312	10,190,765	10,244,450	10,956,765
Expense Total		8,152,400	8,424,684	9,692,035	10,191,965

Summary by Source

Revenue	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Enterprise Funds				
Use of Money & Property	6,533,601	7,060,307	6,932,600	7,500,600
Charges for Current Services	2,827,365	2,926,400	3,141,850	3,256,165
Other Revenue	258,345	204,058	170,000	200,000
Enterprise Funds	9,619,312	10,190,765	10,244,450	10,956,765

Detail by Source

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Enterprise Funds					
33010	Use of Money & Property				
33010	Interest on Investments	25,766	136,335	31,500	206,000
33012	Unrealized Gain on Investment	(1,020)	2,470	-	-
33500	Sale of Water	3,699,428	4,020,919	3,902,000	4,165,000
33510	Water Facility Fees	2,532,635	2,599,881	2,684,000	2,731,000
33520	Penalties	216,688	219,561	166,000	188,000
33560	Turn On Fees	37,503	37,368	35,000	37,000
33561	Delinquent Fees	110	27,775	90,000	150,000
33570	Meter Resale 1" Greater	19,497	13,796	20,000	20,000
33865	Pop Commission	64	79	100	100
33900	Miscellaneous Revenue	2,931	2,123	4,000	3,500
33900	Use of Money & Property	6,533,601	7,060,307	6,932,600	7,500,600
Charges for Current Services					
36140	Charges for Current Services				
36140	Lab Fees	13,680	13,000	14,000	14,000
36150	Tap Fees	2,094	8,475	8,000	6,000
36160	Fire Service Connections	38,825	40,737	35,000	40,000
36200	Refuse Fees	2,761,682	2,846,831	3,073,350	3,182,665
36205	Special Refuse Pick Up	2,298	4,988	3,000	3,000
36870	Penalties/Accounting Services	7,548	9,486	7,000	8,500
36880	Lien Fees	1,239	2,883	1,500	2,000
36931	Charges for Current Services	2,827,365	2,926,400	3,141,850	3,256,165
Other Revenue					
37020	Other Revenue				
37020	Sanitary Service Fees	167,620	204,012	170,000	200,000
37050	Sale of Property	5,586	-	-	-
37900	Miscellaneous Other Revenue	85,139	46	-	-
37900	Other Revenue	258,345	204,058	170,000	200,000
Enterprise Funds		9,619,312	10,190,765	10,244,450	10,956,765

Summary by Source

Expense	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Enterprise Funds				
Personnel Services	1,808,843	1,819,176	2,219,810	2,526,235
Contractual Services	4,291,657	4,450,221	4,874,320	5,019,235
Commodities	493,800	625,404	956,195	1,095,080
Other Charges	1,558,100	1,529,883	1,641,710	1,551,415
Enterprise Funds	8,152,400	8,424,684	9,692,035	10,191,965

Detail by Source

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Enterprise Funds					
41000	Personnel Services				
41000	Regular Employees	1,376,812	1,367,016	1,490,060	1,603,640
41005	Workers Comp Wages	22,315	20,438	-	-
42000	Temporary Employees	22,317	25,880	35,200	38,800
43000	Overtime	36,365	45,871	45,000	45,000
44000	Benefits Accrual	(49,241)	(4,741)	-	-
45000	Callout Pay	23,100	23,400	23,400	23,400
47500	Term Life Insurance	2,475	2,466	2,660	2,670
47600	Workers Comp Premium	53,310	56,100	59,220	60,960
47700	Health Insurance Premium	277,228	295,084	289,480	330,820
47750	Retiree Health Insurance	10,097	6,782	7,850	7,170
47755	OPEB Contributions	8,555	6,705	7,020	9,510
47760	Retirement Health Savings	9,322	7,027	12,680	14,500
47770	Health Savings Account	9,975	11,550	9,300	10,720
48000	Pension Contributions	186,473	146,011	115,515	246,645
48050	Pension Expense-GASB 68	(287,772)	(300,115)	-	-
48200	Social Security Contributions	107,511	109,702	121,925	130,900
49500	Contract Education Incentive	-	-	500	1,500
49500	Personnel Services	1,808,843	1,819,176	2,219,810	2,526,235
51000	Contractual Services				
51000	Professional Services	337,553	308,241	207,130	211,910
51010	External Attorney Fees	12,072	3,053	50,000	5,000
51500	Printing and Advertising	20,982	21,551	30,760	30,195
52000	Electricity	447,873	511,899	486,340	555,440
52300	Heat	21,304	69,148	27,970	77,650
52500	Sewer	323	296	360	490
53000	Postage	50,320	55,865	61,015	67,145
53500	Drayage	77	868	1,500	1,500
54000	Telecommunications	14,753	15,477	16,200	16,490
54500	Training and Travel	894	965	8,200	8,200
55000	Dues and Subscriptions	2,189	3,437	3,450	3,450
55500	Maintenance of Equipment	25,773	29,093	183,475	205,125
55700	Mtce of Buildings & Improvemnt	51,751	89,215	132,750	168,500
55750	Mtce of Infrastructure	-	-	30,000	30,000
55800	Maintenance Computer Equipment	19,068	18,351	77,630	32,150
56000	Rentals	1,298	2,557	13,140	13,140
56520	Bond Insurance	1,949	1,856	1,730	1,600
56596	Auto Liability	1,440	1,020	240	480
56597	Property Repairs	111,145	136,190	145,340	114,030
57500	Laundry & Cleaning Services	57	-	100	400
59300	Mtce Medical/Safety Supplies	184	300	2,000	2,000
59500	Contract Serv Not Classified	-	-	8,050	8,300
59501	Refuse Disposal Contract Serv	395,083	362,178	414,100	424,200
59502	Refuse Collection Contract	2,047,261	2,103,116	2,351,015	2,468,270
59590	Administrative Fee	728,310	715,545	621,825	573,570
59590	Contractual Services	4,291,657	4,450,221	4,874,320	5,019,235
61000	Commodities				
61000	Office Supplies	743	1,826	2,250	12,250
61500	Minor Office Mach & Equipmt	2,929	-	5,000	5,000
61700	Minor Computer Equip/Supplies	12,430	13,551	31,300	21,500
61800	Minor Furniture	-	-	2,000	2,000
62500	Motor Vehicle Supplies	59,250	61,580	55,000	60,000
62510	Gasoline	32,211	41,719	37,155	51,640
63500	Botanical & Ag. Supplies	784	783	3,000	3,000
64500	Traffic Control Supplies	-	-	2,500	3,000
65000	Cleaning & Household Supplies	1,340	1,040	2,500	2,500
65500	Materials to Maintain Equipmt	13,989	30,940	35,090	40,090
66000	Materials Maintain Blds/Improv	88,622	104,367	170,000	181,700
66500	Minor Tools & Apparatus	15,344	38,280	45,500	54,000

Detail by Source

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
66700	Meters	124,794	101,801	250,000	250,000
66900	Hydrants	-	-	35,000	45,000
67000	Books - Adults	-	-	1,500	1,500
67500	Safety Clothing & Supplies	4,883	5,140	7,000	8,000
68000	Food	341	367	1,000	1,500
68500	Chemicals	130,432	219,815	245,400	322,400
68700	Water Meters for Resale	5,708	4,196	25,000	30,000
68700	Commodities	493,800	625,404	956,195	1,095,080
83100	Other Charges				
83100	Contribution to Others	20,714	14,744	21,000	21,000
87300	Interest on Bonds	533,943	503,982	474,005	441,410
87305	Amrtization Bond Discount/Premi	(67,636)	(63,929)	-	-
88300	Lease Payments	2,081	2,074	2,195	2,315
89500	Bad Debt Expense	3,867	630	10,000	4,000
89700	Depreciation Expense	1,065,131	1,072,382	1,134,510	1,082,690
89800	Other Charges	1,558,100	1,529,883	1,641,710	1,551,415
	Enterprise Funds	8,152,400	8,424,684	9,692,035	10,191,965

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
061	Water Operations				
	Use of Money & Property				
061-0000-33010-00	Interest Income on Investments	24,638.13	124,025.15	30,000.00	180,000.00
061-0000-33012-00	Unrealized Gain on Investment	(1,020.00)	2,470.00	-	-
061-0000-33500-00	Sale of Water	3,699,428.35	4,020,919.20	3,902,000.00	4,165,000.00
061-0000-33510-00	Water Facility Fees	2,532,634.98	2,599,880.77	2,684,000.00	2,731,000.00
061-0000-33520-00	Penalties	170,194.26	171,052.97	125,000.00	140,000.00
061-0000-33560-00	Turn-On-Fees	37,503.00	37,368.00	35,000.00	37,000.00
061-0000-33561-00	Delinquent Fees	110.00	27,775.00	90,000.00	150,000.00
061-0000-33570-00	Meter Resale	19,496.50	13,796.00	20,000.00	20,000.00
061-0000-33865-00	Water Operation Pop Commission	63.56	79.25	100.00	100.00
061-0000-33900-00	Miscellaneous Revenue	2,930.59	2,122.50	4,000.00	3,500.00
	Use of Money & Property	6,485,979.37	6,999,488.84	6,890,100.00	7,426,600.00
	Charges for Current Services				
061-0000-36140-00	Lab Fees	13,680.00	13,000.00	14,000.00	14,000.00
061-0000-36150-00	Tap Fees	2,094.00	8,475.00	8,000.00	6,000.00
061-0000-36160-00	Fire Service Connections	38,824.65	40,737.21	35,000.00	40,000.00
061-0000-36870-00	Penalties/Accounting Services	5,700.00	7,110.00	5,000.00	6,000.00
061-0000-36880-00	Lien Fees	1,239.00	2,883.00	1,500.00	2,000.00
	Charges for Current Services	61,537.65	72,205.21	63,500.00	68,000.00
	Other Revenue				
061-0000-37020-00	Sanitary Service Fees	167,620.23	204,011.78	170,000.00	200,000.00
061-0000-37050-00	Sale of Property	5,586.10	-	-	-
061-0000-37900-00	Misc Other Revenue	85,138.85	46.28	-	-
	Other Revenue	258,345.18	204,058.06	170,000.00	200,000.00
	Revenue	6,805,862.20	7,275,752.11	7,123,600.00	7,694,600.00
	Personnel Services				
061-0000-41000-00	Regular Employees	1,362,146.14	1,351,495.50	1,473,750.00	1,586,000.00
061-0000-41005-00	Workers Comp Wages	22,315.41	20,437.80	-	-
061-0000-42000-00	Temporary Employees	9,127.28	8,683.04	18,500.00	19,400.00
061-0000-43000-00	Overtime Pay	36,365.03	45,870.69	45,000.00	45,000.00
061-0000-44000-00	Benefits Accrual	(52,063.80)	(6,869.03)	-	-
061-0000-45000-00	Callout Pay	23,100.00	23,400.00	23,400.00	23,400.00
061-0000-47500-00	Term Life Insurance	2,455.35	2,444.55	2,570.00	2,570.00
061-0000-47600-00	Workers Compensation Premium	53,250.00	55,860.00	58,860.00	60,660.00
061-0000-47700-00	Health Insurance Premium	275,045.05	292,500.89	286,790.00	327,930.00
061-0000-47750-00	Retiree Health Insurance	8,521.47	5,112.00	6,120.00	5,330.00
061-0000-47755-00	OPEB Contributions	8,315.00	6,510.00	6,855.00	8,205.00
061-0000-47760-00	Retirement Health Savings	9,035.52	6,804.29	12,460.00	14,270.00
061-0000-47770-00	Health Savings Account	9,975.00	11,475.00	9,225.00	10,640.00
061-0000-48000-00	Pension Contributions	183,908.12	143,876.34	113,910.00	244,865.00
061-0000-48050-00	Pension Expense-GASB 68	(287,772.00)	(300,115.00)	-	-
061-0000-48200-00	Social Security Contributions	105,416.33	107,243.89	119,400.00	128,065.00
061-0000-49500-00	Contractual Educatn Incentive	-	-	500.00	1,500.00
	Personnel Services	1,769,139.90	1,774,729.96	2,177,340.00	2,477,835.00

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Contractual Services					
061-0000-51000-00	Professional Services	298,533.00	263,789.61	177,325.00	181,535.00
061-0000-51010-00	External Attorney Fees	12,072.00	3,052.50	50,000.00	5,000.00
061-0000-51500-00	Printing & Advertising	14,655.30	12,989.33	19,985.00	19,610.00
061-0000-52000-00	Electricity	447,872.83	511,898.62	486,340.00	555,440.00
061-0000-52300-00	Heat	21,303.97	69,147.90	27,970.00	77,650.00
061-0000-52500-00	Sewer	322.56	296.38	360.00	490.00
061-0000-53000-00	Postage	33,383.84	37,242.80	40,830.00	44,890.00
061-0000-53500-00	Drayage	76.59	868.09	1,500.00	1,500.00
061-0000-54000-00	Telecommunications	14,752.86	15,476.91	16,200.00	16,490.00
061-0000-54500-00	Training and Travel	894.00	965.47	7,700.00	7,700.00
061-0000-55000-00	Dues & Subscription	2,189.00	3,436.65	3,250.00	3,250.00
061-0000-55500-00	Maintenance of Equipment	25,456.87	28,777.33	183,155.00	204,790.00
061-0000-55700-00	Maint of Building & Improvemnt	36,196.29	72,049.05	114,050.00	144,700.00
061-0000-55750-00	Maintenance of Infrastructure	-	-	30,000.00	30,000.00
061-0000-55800-00	Maint of Computer Equipment	14,765.92	13,893.93	72,950.00	27,300.00
061-0000-56000-00	Rentals	1,298.40	2,557.27	12,500.00	12,500.00
061-0000-56520-00	Bond Insurance	1,948.55	1,856.20	1,730.00	1,600.00
061-0000-56596-00	Auto Liability	1,440.00	1,020.00	240.00	480.00
061-0000-56597-00	Prop Prem-Risk Mgt Contrib	111,040.00	136,190.00	145,280.00	113,970.00
061-0000-57500-00	Laundry & Cleaning Services	56.99	-	100.00	400.00
061-0000-59300-00	Medical & Safety Supplies	183.55	300.46	2,000.00	2,000.00
061-0000-59500-00	Contract Serv Not Classified	-	-	8,050.00	8,300.00
061-0000-59590-00	Administrative Fee	504,810.00	493,710.00	395,805.00	370,755.00
	Contractual Services	1,543,252.52	1,669,518.50	1,797,320.00	1,830,350.00
Commodities					
061-0000-61000-00	Office Supplies	743.37	1,794.31	2,000.00	12,000.00
061-0000-61500-00	Minor Office Machinery & Equip	2,010.89	-	5,000.00	5,000.00
061-0000-61700-00	Minor Computer Equip & Supp	12,430.18	13,551.20	31,300.00	21,500.00
061-0000-61800-00	Minor Furniture	-	-	2,000.00	2,000.00
061-0000-62500-00	Motor Vehicle Supplies	59,249.61	61,579.83	55,000.00	60,000.00
061-0000-62510-00	Gasoline	32,211.38	41,719.29	37,155.00	51,640.00
061-0000-63500-00	Botanical & Agriculture Suppl	783.86	782.96	3,000.00	3,000.00
061-0000-64500-00	Traffic Control Supplies	-	-	2,500.00	3,000.00
061-0000-65000-00	Cleaning & Household Supplies	1,339.84	1,039.69	2,500.00	2,500.00
061-0000-65500-00	Materials to Maintain Equipmt	13,989.15	30,940.41	35,090.00	40,090.00
061-0000-66000-00	Materials to Mntn Bldgs/Improv	88,622.04	104,366.63	170,000.00	181,700.00
061-0000-66500-00	Minor Tools & Apparatus	15,343.82	38,279.54	45,500.00	54,000.00
061-0000-66700-00	Meters	124,793.56	101,801.00	250,000.00	250,000.00
061-0000-66900-00	Hydrants	-	-	35,000.00	45,000.00
061-0000-67000-00	Books & Pamphlets	-	-	1,500.00	1,500.00
061-0000-67500-00	Safety Clothing & Supplies	4,883.06	5,140.48	7,000.00	8,000.00
061-0000-68000-00	Food	340.67	366.62	1,000.00	1,500.00
061-0000-68500-00	Chemicals	130,431.81	219,814.94	245,400.00	322,400.00
061-0000-68700-00	Water Meters For Resale	5,708.00	4,195.56	25,000.00	30,000.00
	Commodities	492,881.24	625,372.46	955,945.00	1,094,830.00
Other Charges					
061-0000-83100-00	Contributions to Others	20,714.30	14,743.60	20,000.00	20,000.00

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
061-0000-87300-00	Interest on Bonds	533,943.11	503,982.31	474,005.00	441,410.00
061-0000-87305-00	Amortization of Bond Discount	(67,636.34)	(63,929.06)	-	-
061-0000-88300-00	Lease Payments	2,020.42	2,013.77	2,130.00	2,245.00
061-0000-89500-00	Bad Debt Expense	(1,103.80)	3,907.24	10,000.00	4,000.00
061-0000-89700-00	Depreciation Expense	1,065,131.21	1,072,381.79	1,134,510.00	1,082,690.00
	Other Charges	1,553,068.90	1,533,099.65	1,640,645.00	1,550,345.00
	Expense	5,358,342.56	5,602,720.57	6,571,250.00	6,953,360.00
061	Water Operations	1,447,519.64	1,673,031.54	552,350.00	741,240.00

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
067	Refuse				
	Use of Money & Property				
067-0000-33010-00	Interest Income on Investments	1,127.63	12,309.81	1,500.00	26,000.00
067-0000-33520-00	Refuse Penalties	46,494.11	48,508.36	41,000.00	48,000.00
	Use of Money & Property	47,621.74	60,818.17	42,500.00	74,000.00
	Charges for Current Services				
067-0000-36200-00	Refuse Fees	2,761,681.65	2,846,831.45	3,073,350.00	3,182,665.00
067-0000-36205-00	Special Refuse Pickup	2,298.00	4,987.70	3,000.00	3,000.00
067-0000-36870-00	Penalties/Accounting Services	1,848.00	2,376.00	2,000.00	2,500.00
	Charges for Current Services	2,765,827.65	2,854,195.15	3,078,350.00	3,188,165.00
	Revenue	2,813,449.39	2,915,013.32	3,120,850.00	3,262,165.00
	Personnel Services				
067-0000-41000-00	Regular Employees	14,665.59	15,520.21	16,310.00	17,640.00
067-0000-42000-00	Temporary Employees	13,190.12	17,197.25	16,700.00	19,400.00
067-0000-44000-00	Benefits Accrual	2,822.98	2,128.12	-	-
067-0000-47500-00	Term Life Insurance	19.80	21.60	90.00	100.00
067-0000-47600-00	Workers Compensation Premium	60.00	240.00	360.00	300.00
067-0000-47700-00	Health Insurance Premium	2,183.31	2,583.40	2,690.00	2,890.00
067-0000-47750-00	Retiree Health Insurance	1,575.48	1,669.80	1,730.00	1,840.00
067-0000-47755-00	OPEB Contributions	240.00	195.00	165.00	1,305.00
067-0000-47760-00	Retirement Health Savings	285.98	222.65	220.00	230.00
067-0000-47770-00	Health Savings Account	-	74.97	75.00	80.00
067-0000-48000-00	Pension Contributions	2,565.05	2,134.99	1,605.00	1,780.00
067-0000-48200-00	Social Security Contributions	2,094.64	2,457.66	2,525.00	2,835.00
	Personnel Services	39,702.95	44,445.65	42,470.00	48,400.00
	Contractual Services				
067-0000-51000-00	Professional Services	39,020.21	44,451.35	29,805.00	30,375.00
067-0000-51500-00	Printing & Advertising	6,326.43	8,561.59	10,775.00	10,585.00
067-0000-53000-00	Postage	16,935.85	18,622.44	20,185.00	22,255.00
067-0000-54500-00	Training and Travel	-	-	500.00	500.00
067-0000-55000-00	Dues & Subscriptions	-	-	200.00	200.00
067-0000-55500-00	Maintenance of Equipment	315.96	316.08	320.00	335.00
067-0000-55700-00	Maint of Building & Improvemnt	15,555.00	17,165.75	18,700.00	23,800.00
067-0000-55800-00	Maint of Computer Equipment	4,302.14	4,456.83	4,680.00	4,850.00
067-0000-56000-00	Rentals	-	-	640.00	640.00
067-0000-56597-00	Prop Prem-Risk Mgt Contrib	105.00	-	60.00	60.00
067-0000-59501-00	Refuse Disposal Contract Serv.	395,083.17	362,177.60	414,100.00	424,200.00
067-0000-59502-00	Refuse Collection Contractual	2,047,260.85	2,103,115.75	2,351,015.00	2,468,270.00
067-0000-59590-00	Administrative Fee	223,500.00	221,835.00	226,020.00	202,815.00
	Contractual Services	2,748,404.61	2,780,702.39	3,077,000.00	3,188,885.00
	Commodities				
067-0000-61000-00	Office Supplies	-	31.92	250.00	250.00
067-0000-61500-00	Minor Office Machinery & Equip	918.40	-	-	-
	Commodities	918.40	31.92	250.00	250.00

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
	Other Charges				
067-0000-83100-00	Contributions to Others	-	-	1,000.00	1,000.00
067-0000-88300-00	Lease Payments	60.60	60.60	65.00	70.00
067-0000-89500-00	Bad Debt Expense	4,970.41	(3,277.08)	-	-
	Other Charges	5,031.01	(3,216.48)	1,065.00	1,070.00
	Expense	2,794,056.97	2,821,963.48	3,120,785.00	3,238,605.00
067	Refuse	19,392.42	93,049.84	65.00	23,560.00

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Internal Service Funds Summary

Fund	Fund Number	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Risk Management	078				
Revenue	078	1,012,780	1,283,951	1,154,115	1,191,725
Expense	078	980,770	1,327,852	1,152,545	1,128,720
Risk Management	078	32,010	(43,901)	1,570	63,005
Revenue Total		1,012,780	1,283,951	1,154,115	1,191,725
Expense Total		980,770	1,327,852	1,152,545	1,128,720

Summary by Source

Revenue	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Internal Service Funds				
Use of Money & Property	1,213	23,794	2,000	35,000
Charges for Current Services	986,933	1,010,630	1,152,115	1,156,725
Other Revenue	2,468	71,672	-	-
Reimbursement from Others	10,678	54,666	-	-
Other Financing Source	11,489	123,188	-	-
Internal Service Funds	1,012,780	1,283,951	1,154,115	1,191,725

Detail by Source

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
	Internal Service Funds				
33010	Use of Money & Property				
33010	Interest on Investments	1,213	23,794	2,000	35,000
33012	Use of Money & Property	1,213	23,794	2,000	35,000
36870	Charges for Current Services				
36875	Administrative Fee	48	-	-	-
36901	Misc Charges General	403,700	375,040	463,400	490,575
36914	Misc Charges City Gas Tax	2,550	1,020	3,060	2,760
36917	Misc Charges 911	480	1,500	1,980	2,100
36918	Misc Charges Storm Water Util	5,445	4,380	6,540	6,120
36919	Misc Charges Park & Rec	119,625	137,400	143,620	159,705
36920	Misc Charges IMRF	4,500	4,800	4,680	5,100
36923	Property Redevlopmt Misc Chgs	150	120	300	240
36924	Misc Charges Economic Developm	4,710	4,860	4,920	11,460
36926	Misc. Charges - UDAG	-	-	-	660
36930	Misc Charges Public Trans Serv	238,325	238,920	270,455	256,515
36961	Water Misc Charges	165,730	193,070	204,380	175,110
36967	Misc Charges Refuse Fund	165	240	420	360
36995	Library Misc Charges	41,505	49,280	48,360	46,020
36997	Charges for Current Services	986,933	1,010,630	1,152,115	1,156,725
37070	Other Revenue				
37070	Insurance Claims	1,000	54,878	-	-
37900	Miscellaneous Other Revenue	1,468	16,794	-	-
37900	Other Revenue	2,468	71,672	-	-
39100	Reimbursement from Others				
39100	Reimbursements	10,678	54,666	-	-
39100	Reimbursement from Others	10,678	54,666	-	-
39450	Other Financing Source				
39450	Property Insurance Claims	11,489	123,188	-	-
39450	Other Financing Source	11,489	123,188	-	-
	Internal Service Funds	1,012,780	1,283,951	1,154,115	1,191,725

Summary by Source

Expense	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Internal Service Funds				
Personnel Services	65,536	57,436	124,860	115,200
Contractual Services	914,918	1,240,400	1,027,270	1,013,085
Commodities	20	5	-	-
Other Charges	296	30,011	415	435
Internal Service Funds	980,770	1,327,852	1,152,545	1,128,720

Detail by Source

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Internal Service Funds					
41000	Personnel Services				
41000	Regular Employees	52,463	48,604	56,730	59,530
44000	Benefits Accrual	698	(1,557)	-	-
47400	Unemployment Insurance	4,410	2,826	50,000	35,000
47500	Term Life Insurance	256	230	260	270
47700	Health Insurance Premium	6,895	8,862	8,240	9,540
47760	Retirement Health Savings	727	735	740	760
47770	Health Savings Account	600	600	600	960
48000	Pension Contributions	6,696	4,861	3,950	4,580
48050	Pension Expense-GASB 68	(11,186)	(11,407)	-	-
48200	Social Security Contributions	3,976	3,683	4,340	4,560
48200	Personnel Services	65,536	57,436	124,860	115,200
51000	Contractual Services				
51000	Professional Services	46,187	123,227	155,740	126,600
51010	External Attorney Fees	14,587	-	-	-
53000	Postage	389	411	420	500
55000	Dues and Subscriptions	250	250	250	250
55500	Maintenance of Equipment	178	247	250	265
55800	Maintenance Computer Equipment	4,996	4,396	4,000	4,200
56000	Rentals	690	-	-	-
56531	Property Premiums	467,534	486,719	537,775	493,835
56532	Auto Repairs	28,284	-	17,700	15,000
56534	Liabilities Claims	122,068	324,619	118,140	120,195
56535	Worker Compensation-Claims	145,776	174,858	151,980	200,820
56597	Property Repairs	83,780	125,458	40,800	51,240
59590	Administrative Fee	199	215	215	180
59590	Contractual Services	914,918	1,240,400	1,027,270	1,013,085
61000	Commodities				
61000	Office Supplies	-	5	-	-
66500	Minor Tools & Apparatus	20	-	-	-
67500	Commodities	20	5	-	-
85019	Other Charges				
85019	Park & Rec Transfer to	-	29,600	-	-
88300	Lease Payments	296	411	415	435
89500	Other Charges	296	30,011	415	435
Internal Service Funds		980,770	1,327,852	1,152,545	1,128,720

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
078	Risk Management				
	Use of Money & Property				
078-0000-33010-00	Interest Income on Investments	1,213	23,794	2,000	35,000
	Use of Money & Property	1,213	23,794	2,000	35,000
	Charges for Current Services				
078-0000-36875-00	Administrative Fee	48	-	-	-
078-0000-36901-00	General Fund Misc Charges	403,700	375,040	463,400	490,575
078-0000-36914-00	City Gas Tax Misc Chgs	2,550	1,020	3,060	2,760
078-0000-36917-00	911 Communications Misc Chgs	480	1,500	1,980	2,100
078-0000-36918-00	Storm Water Util Misc Charges	5,445	4,380	6,540	6,120
078-0000-36919-00	Park & Rec Misc Charges	119,625	137,400	143,620	159,705
078-0000-36920-00	Airport Fund Misc Charges	4,500	4,800	4,680	5,100
078-0000-36923-00	Property Redevelopmnt Misc Chgs	150	120	300	240
078-0000-36924-00	Economic Developm Misc Chgs	4,710	4,860	4,920	11,460
078-0000-36930-00	Public Trans Serv Misc Chgs	238,325	238,920	270,455	256,515
078-0000-36961-00	Water Fund - Misc Chgs	165,730	193,070	204,380	175,110
078-0000-36967-00	Refuse Fund Misc Chgs	165	240	420	360
078-0000-36995-00	Library - Misc Chgs	41,505	49,280	48,360	46,020
	Charges for Current Services	986,933	1,010,630	1,152,115	1,156,725
	Other Revenue				
078-0000-37070-00	Insurance Claims	1,000	54,878	-	-
078-0000-37900-00	Misc Other Revenue	1,468	16,794	-	-
	Other Revenue	2,468	71,672	-	-
	Reimbursement from Others				
078-0000-39100-00	Reimbursements	10,678	54,666	-	-
	Reimbursement from Others	10,678	54,666	-	-
	Other Financing Source				
078-0000-39450-00	Property Insurance Claims	11,489	123,188	-	-
	Other Financing Source	11,489	123,188	-	-
	Revenue	1,012,780	1,283,951	1,154,115	1,191,725
	Personnel Services				
078-0000-41000-00	Regular Employees	52,463	48,604	56,730	59,530
078-0000-44000-00	Benefits Accrual	698	(1,557)	-	-
078-0000-47400-00	Unemployment Insurance	4,410	2,826	50,000	35,000
078-0000-47500-00	Term Life Insurance	256	230	260	270
078-0000-47700-00	Health Insurance Premium	6,895	8,862	8,240	9,540
078-0000-47760-00	Retirement Health Savings	727	735	740	760
078-0000-47770-00	Health Savings Account	600	600	600	960
078-0000-48000-00	Pension Contributions	6,696	4,861	3,950	4,580
078-0000-48050-00	Pension Expense-GASB 68	(11,186)	(11,407)	-	-
078-0000-48200-00	Social Security Contributions	3,976	3,683	4,340	4,560
	Personnel Services	65,536	57,436	124,860	115,200

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
	Contractual Services				
078-0000-51000-00	Professional Services	46,187	123,227	155,740	126,600
078-0000-51010-00	External Attorney Fees	14,587	-	-	-
078-0000-53000-00	Postage	389	411	420	500
078-0000-55000-00	Dues & Subscriptions	250	250	250	250
078-0000-55500-00	Maintenance of Equipment	178	247	250	265
078-0000-55800-00	Maint of Computer Equipment	4,996	4,396	4,000	4,200
078-0000-56000-00	Rentals	690	-	-	-
078-0000-56531-00	Property Premiums	467,534	486,719	537,775	493,835
078-0000-56532-00	Auto Physical	28,284	-	17,700	15,000
078-0000-56534-00	Liabilities Claims	122,068	324,619	118,140	120,195
078-0000-56535-00	Worker Compensation Claims	145,776	174,858	151,980	200,820
078-0000-56597-00	Property	83,780	125,458	40,800	51,240
078-0000-59590-00	Administrative Fee	199	215	215	180
	Contractual Services	914,918	1,240,400	1,027,270	1,013,085
	Commodities				
078-0000-61000-00	Office Supplies	-	5	-	-
078-0000-66500-00	Minor Tools & Apparatus	20	-	-	-
	Commodities	20	5	-	-
	Other Charges				
078-0000-85019-00	Transfer to Park & Rec	-	29,600	-	-
078-0000-88300-00	Lease Payments	296	411	415	435
	Other Charges	296	30,011	415	435
	Expense	980,770	1,327,852	1,152,545	1,128,720
078	Risk Management	32,010	(43,901)	1,570	63,005

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Trust Funds Summary

Fund	Fund Number	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
OPEB Trust	085				
Revenue	085	1,236,801	936,858	141,025	1,241,455
Expense	085	870,039	1,092,829	1,800	1,241,455
OPEB Trust	085	366,763	(155,971)	139,225	-
Revenue Total		1,236,801	936,858	141,025	1,241,455
Expense Total		870,039	1,092,829	1,800	1,241,455

Summary by Source

Revenue	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Trust/Pension Funds				
Use of Money & Property	227,594	(294,647)	-	-
Charges for Current Services	1,009,207	1,231,504	141,025	1,241,455
Trust/Pension Funds	1,236,801	936,858	141,025	1,241,455

Detail by Source

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
	Trust/Pension Funds				
33011	Use of Money & Property				
33011	Realized Gain on Investment	227,594	(294,647)	-	-
33012	Use of Money & Property	227,594	(294,647)	-	-
36900	Charges for Current Services				
36900	Misc Charges - Current Service	1,009,207	1,231,504	141,025	1,241,455
36900	Charges for Current Services	1,009,207	1,231,504	141,025	1,241,455
	Trust/Pension Funds	1,236,801	936,858	141,025	1,241,455

Summary by Source

Expense	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Trust/Pension Funds				
Personnel Services	868,732	1,091,446	-	1,239,955
Contractual Services	1,307	1,383	1,800	1,500
Trust/Pension Funds	870,039	1,092,829	1,800	1,241,455

Detail by Source

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
	Trust/Pension Funds				
47755	Personnel Services				
47755	OPEB Contributions	868,732	1,091,446	-	1,239,955
48000	Personnel Services	868,732	1,091,446	-	1,239,955
51000	Contractual Services				
51000	Professional Services	1,307	1,383	1,800	1,500
51000	Contractual Services	1,307	1,383	1,800	1,500
	Trust/Pension Funds	870,039	1,092,829	1,800	1,241,455

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
085	OPEB Trust				
	Use of Money & Property				
085-0000-33011-00	Realized Gain on Investment	227,594	(294,647)	-	-
	Use of Money & Property	227,594	(294,647)	-	-
	Charges for Current Services				
085-0000-36900-00	Misc Chgs - Current Services	1,009,207	1,231,504	141,025	1,241,455
	Charges for Current Services	1,009,207	1,231,504	141,025	1,241,455
	Revenue	1,236,801	936,858	141,025	1,241,455
	Personnel Services				
085-0000-47755-00	OPEB Contributions	868,732	1,091,446	-	1,239,955
	Personnel Services	868,732	1,091,446	-	1,239,955
	Contractual Services				
085-0000-51000-00	Professional Services	1,307	1,383	1,800	1,500
	Contractual Services	1,307	1,383	1,800	1,500
	Expense	870,039	1,092,829	1,800	1,241,455
085	OPEB Trust	366,763	(155,971)	139,225	-

Permanent Funds Summary

Fund	Fund Number	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Linwood Cemetery Trust	088				
Revenue	088	3,005	(9,662)	1,900	3,000
Expense	088	2,189	2,332	3,500	3,000
Linwood Cemetery Trust	088	816	(11,995)	(1,600)	-
East Linwood Cemetery Trust	089				
Revenue	089	38,755	(42,271)	28,000	29,500
Expense	089	13,273	14,689	15,200	18,500
East Linwood Cemetery Trust	089	25,482	(56,960)	12,800	11,000
Revenue Total		41,760	(51,934)	29,900	32,500
Expense Total		15,462	17,021	18,700	21,500

Summary by Source

Revenue	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Permanent Funds				
Use of Money & Property	22,260	(70,034)	12,900	17,000
Other Revenue	19,500	18,100	17,000	15,500
Permanent Funds	41,760	(51,934)	29,900	32,500

Detail by Source

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
	Permanent Funds				
33010	Use of Money & Property				
33010	Interest on Investments	12,055	14,923	12,900	17,000
33012	Unrealized Gain on Investment	10,205	(84,957)	-	-
33012	Use of Money & Property	22,260	(70,034)	12,900	17,000
37010	Other Revenue				
37010	Sale of Cemetery Lots	17,260	12,440	15,000	12,500
37015	Scattering Gardens	2,240	5,660	2,000	3,000
37015	Other Revenue	19,500	18,100	17,000	15,500
	Permanent Funds	41,760	(51,934)	29,900	32,500

Summary by Source

Expense	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Permanent Funds				
Contractual Services	6,756	6,336	8,000	7,700
Other Charges	8,706	10,686	10,700	13,800
Permanent Funds	15,462	17,021	18,700	21,500

Detail by Source

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
	Permanent Funds				
51000	Contractual Services				
51000	Professional Services	6,756	6,336	8,000	7,700
51000	Contractual Services	6,756	6,336	8,000	7,700
85001	Other Charges				
85019	Park & Rec Transfer to	8,706	10,686	10,700	13,800
85019	Other Charges	8,706	10,686	10,700	13,800
	Permanent Funds	15,462	17,021	18,700	21,500

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
088	Linwood Cemetery Trust				
	Use of Money & Property				
088-0000-33010-00	Linwood Interest on Investment	1,706	2,044	1,900	3,000
088-0000-33012-00	Linwood Unrealized Gain on Inv	1,299	(11,706)	-	-
	Use of Money & Property	3,005	(9,662)	1,900	3,000
	Revenue	3,005	(9,662)	1,900	3,000
	Contractual Services				
088-0000-51000-00	Linwood Professional Services	957	868	1,500	1,200
	Contractual Services	957	868	1,500	1,200
	Other Charges				
088-0000-85019-00	Linwood Transfer to Park & Rec	1,233	1,464	2,000	1,800
	Other Charges	1,233	1,464	2,000	1,800
	Expense	2,189	2,332	3,500	3,000
088	Linwood Cemetery Trust	816	(11,995)	(1,600)	-

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
089	East Linwood Cemetery Trust				
	Use of Money & Property				
089-0000-33010-00	E Linwood Interest on Investmt	10,349	12,880	11,000	14,000
089-0000-33012-00	E Linwood Unrealized Inv Gain	8,906	(73,251)	-	-
	Use of Money & Property	19,255	(60,371)	11,000	14,000
	Other Revenue				
089-0000-37010-00	E Linwood Sale of Cemetery Lot	17,260	12,440	15,000	12,500
089-0000-37015-00	E Linwood Scattering Gardens	2,240	5,660	2,000	3,000
	Other Revenue	19,500	18,100	17,000	15,500
	Revenue	38,755	(42,271)	28,000	29,500
	Contractual Services				
089-0000-51000-00	E Linwood Professional Service	5,799	5,467	6,500	6,500
	Contractual Services	5,799	5,467	6,500	6,500
	Other Charges				
089-0000-85019-00	E Lnwd Transfer to Park & Rec	7,474	9,221	8,700	12,000
	Other Charges	7,474	9,221	8,700	12,000
	Expense	13,273	14,689	15,200	18,500
089	East Linwood Cemetery Trust	25,482	(56,960)	12,800	11,000

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Component Unit Funds Summary

Fund	Fund Number	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Public Library	900				
Revenue	900	1,665,239	1,778,718	1,772,570	1,995,695
Expense	900	2,138,044	1,642,088	1,772,570	1,995,695
Public Library	900	(472,804)	136,631	-	-
Library Working Cash	905				
Revenue	905	179	1,604	-	2,330
Library Working Cash	905	179	1,604	-	2,330
Library Computer Replacement	910				
Revenue	910	45	-	-	-
Expense	910	29,415	-	-	-
Library Computer Replacement	910	(29,370)	-	-	-
Library Long Term Capital	915				
Revenue	915	227,988	10,023,943	1,022,600	1,672,325
Expense	915	2,139,976	9,252,626	1,022,600	1,672,325
Library Long Term Capital	915	(1,911,988)	771,317	-	-
Capital Improvement/Developmnt	918				
Revenue	918	550,025	267	-	-
Capital Improvement/Developmnt	918	550,025	267	-	-
Revenue Total		2,443,477	11,804,532	2,795,170	3,670,350
Expense Total		4,307,435	10,894,714	2,795,170	3,668,020

Summary by Source

Revenue	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Component Unit				
Taxes	1,611,836	1,675,936	1,756,070	1,934,995
Licenses and Permits	1,513	1,511	-	-
Fines and Costs	1,057	1,384	-	-
Use of Money & Property	6,783	53,518	500	20,830
Intergovernmental Revenue	136,834	4,692,129	54,000	1,581,325
Charges for Current Services	1,958	2,519	1,000	-
Other Revenue	21,531	2,801,545	6,000	15,500
Transfer From Other Funds	550,000	-	-	95,000
Reimbursement from Others	111,966	2,575,990	977,600	22,700
Component Unit	2,443,477	11,804,532	2,795,170	3,670,350

Detail by Source

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
	Component Unit				
30010	Taxes				
30010	Property Taxes	1,571,836	1,635,936	1,716,070	1,894,995
30020	Replacement Taxes	40,000	40,000	40,000	40,000
30020	Taxes	1,611,836	1,675,936	1,756,070	1,934,995
31900	Licenses and Permits				
31900	Misc Licenses & Permits	1,513	1,511	-	-
31900	Licenses and Permits	1,513	1,511	-	-
32010	Fines and Costs				
32010	Fines & Costs	1,057	1,384	-	-
32010	Fines and Costs	1,057	1,384	-	-
33010	Use of Money & Property				
33010	Interest on Investments	3,152	46,755	-	12,330
33100	Rental of Property	230	345	-	500
33900	Miscellaneous Revenue	3,401	6,418	500	8,000
33900	Use of Money & Property	6,783	53,518	500	20,830
35100	Intergovernmental Revenue				
35100	Fed Operat Assist Grants	16,419	16,137	10,000	-
35300	State Operating Assist Grants	47,988	60,815	44,000	44,000
35310	State Capital Grants	-	4,611,977	-	1,537,325
35315	Federal Reimbursements	2,427	3,200	-	-
35900	Misc Intergovernmental Revenue	70,000	-	-	-
35900	Intergovernmental Revenue	136,834	4,692,129	54,000	1,581,325
36900	Charges for Current Services				
36900	Misc Charges - Current Service	1,958	2,519	1,000	-
36900	Charges for Current Services	1,958	2,519	1,000	-
37050	Other Revenue				
37050	Sale of Property	955	244	-	500
37051	Sale of book	338	815	-	-
37055	Proceeds from Bonds	-	2,000,000	-	-
37100	Private Contrib/Donations	8,936	793,959	1,000	15,000
37900	Miscellaneous Other Revenue	11,303	6,527	5,000	-
37900	Other Revenue	21,531	2,801,545	6,000	15,500
38900	Transfer From Other Funds				
38900	Transfer from Library Funds	550,000	-	-	95,000
38900	Transfer From Other Funds	550,000	-	-	95,000
39100	Reimbursement from Others				
39100	Reimbursements	7,145	10,668	-	2,000
39105	Library Foundation Reimbursmnt	104,821	2,565,322	977,600	20,700
39105	Reimbursement from Others	111,966	2,575,990	977,600	22,700
	Component Unit	2,443,477	11,804,532	2,795,170	3,670,350

Summary by Source

Expense	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Component Unit				
Personnel Services	1,103,567	1,125,655	1,186,480	1,290,830
Contractual Services	332,199	367,801	301,900	341,470
Commodities	227,602	186,724	206,500	1,065,490
Capital Outlay	1,941,364	7,104,838	-	677,250
Other Charges	702,704	2,109,696	1,100,290	292,980
Component Unit	4,307,435	10,894,714	2,795,170	3,668,020

Detail by Source

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Component Unit					
41000	Personnel Services				
41000	Regular Employees	771,341	781,044	827,905	906,730
42000	Temporary Employees	31,825	50,746	47,320	66,520
43000	Overtime	304	211	200	200
47400	Unemployment Insurance	2,096	2,259	3,090	3,435
47600	Workers Comp Premium	14,400	15,420	16,365	17,205
47700	Health Insurance Premium	120,309	132,968	140,000	150,000
47755	OPEB Contributions	-	195	220	200
48000	Pension Contributions	101,825	79,162	84,425	72,085
48200	Social Security Contributions	61,466	63,650	66,955	74,455
48200	Personnel Services	1,103,567	1,125,655	1,186,480	1,290,830
51000	Contractual Services				
51000	Professional Services	75,701	73,029	35,000	78,000
51500	Printing and Advertising	14,289	4,228	3,500	5,000
51501	Binding	-	-	200	-
52000	Electricity	36,321	56,299	30,000	37,000
52300	Heat	22,263	23,477	22,000	25,000
52500	Sewer	1,126	1,597	1,200	2,100
53000	Postage	4,697	4,352	4,000	4,000
54000	Telecommunications	4,852	4,507	5,000	12,000
54500	Training and Travel	5,448	8,421	7,500	8,000
55000	Dues and Subscriptions	80,627	76,516	85,500	90,570
55500	Maintenance of Equipment	769	1,574	5,000	5,000
55700	Mtce of Buildings & Improvemnt	54,763	66,545	70,000	32,800
55800	Maintenance Computer Equipment	4,239	10,858	5,000	10,000
56597	Property Repairs	27,105	36,398	28,000	32,000
59590	Contractual Services	332,199	367,801	301,900	341,470
61000	Commodities				
61000	Office Supplies	20,793	20,088	20,000	25,000
61500	Minor Office Mach & Equipmt	421	1,741	1,000	1,000
61700	Minor Computer Equip/Supplies	63,236	12,998	5,000	10,000
61800	Minor Furniture	-	429	2,000	836,325
64100	Special Events Supplies	9,373	19,027	7,500	18,000
65000	Cleaning & Household Supplies	1,046	1,639	3,000	4,000
66000	Materials Maintain Blds/Improv	343	1,229	1,500	1,500
67000	Books - Adults	56,665	61,420	80,000	80,000
67001	Periodicals	18,055	13,263	20,000	18,000
67002	Books - Young Adults	2,096	2,388	2,500	3,500
67003	Books - Childrens	23,436	19,596	25,000	30,000
68000	Food	1,787	2,884	2,000	2,165
69500	Other Comm Not Classified	-	-	1,000	1,000
69502	AV Materials	23,936	27,267	30,000	30,000
69503	Electronic Databases	6,406	2,696	6,000	5,000
69504	Digital Materials	10	61	-	-
69504	Commodities	227,602	186,724	206,500	1,065,490
71000	Capital Outlay				
73000	Land	1,002,859	-	-	-
75000	Buildings	938,504	7,104,838	-	677,250
76000	Capital Outlay	1,941,364	7,104,838	-	677,250
83100	Other Charges				
83100	Contribution to Others	-	1,631	500	1,500
84500	Property Tax	779	1,450	-	-
85000	Other Funds Transfer To	-	-	-	95,000
85900	Transfer to Library Funds	550,000	-	-	-
86000	Contingencies	-	-	10,000	105,000
87500	Interest on Other Debt	142,661	96,475	33,100	30,190
88200	Other Principal Payments	-	2,000,500	1,050,190	53,290

Detail by Source

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
88300	Lease Payments	9,264	9,640	6,500	8,000
89800	Other Charges	702,704	2,109,696	1,100,290	292,980
	Component Unit	4,307,435	10,894,714	2,795,170	3,668,020

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
900	Public Library				
	Taxes				
900-0000-30010-00	Property Tax	1,571,836	1,635,936	1,716,070	1,894,995
	Taxes	1,571,836	1,635,936	1,716,070	1,894,995
	Licenses and Permits				
900-0000-31900-00	Misc Licenses & Permits	1,513	1,511	-	-
	Licenses and Permits	1,513	1,511	-	-
	Use of Money & Property				
900-0000-33010-00	Interest on Investments	1,082	16,690	-	10,000
900-0000-33100-00	Rental of Property	230	345	-	500
900-0000-33900-00	Misc Revenue	3,401	6,418	500	8,000
	Use of Money & Property	4,713	23,453	500	18,500
	Intergovernmental Revenue				
900-0000-35100-00	Fed Operate Assist Grants	16,419	16,137	10,000	-
900-0000-35300-00	State Operate Assist Grant	47,988	60,815	44,000	44,000
900-0000-35315-00	Federal Reimbursements	2,427	3,200	-	-
	Intergovernmental Revenue	66,834	80,152	54,000	44,000
	Charges for Current Services				
900-0000-36900-00	Misc Chgs - Current Services	1,958	2,519	1,000	-
	Charges for Current Services	1,958	2,519	1,000	-
	Other Revenue				
900-0000-37050-00	Sale of Property	955	244	-	500
900-0000-37051-00	Sale of book	338	815	-	-
900-0000-37100-00	Private Contris/Donations	8,936	18,959	1,000	15,000
900-0000-37900-00	Misc Other Revenue	415	514	-	-
	Other Revenue	10,643	20,532	1,000	15,500
	Reimbursement from Others				
900-0000-39100-00	Reimbursements	7,145	10,668	-	2,000
900-0000-39105-00	Library Foundation Reimbursmnt	598	3,948	-	20,700
	Reimbursement from Others	7,743	14,616	-	22,700
	Revenue	1,665,239	1,778,718	1,772,570	1,995,695
900	Public Library				
	Personnel Services				
900-0000-41000-00	Regular Employees	771,341	781,044	827,905	906,730
900-0000-42000-00	Temporary Employees	31,825	50,746	47,320	66,520
900-0000-43000-00	Overtime Pay	304	211	200	200
900-0000-47400-00	Unemployment Insurance	2,096	2,259	3,090	3,435
900-0000-47600-00	Workers Compensation Premium	14,400	15,420	16,365	17,205
900-0000-47700-00	Health Insurance Premium	120,309	132,968	140,000	150,000
900-0000-47755-00	OPEB Contributions	-	195	220	200

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
900-0000-48000-00	Pension Contributions	101,825	79,162	84,425	72,085
900-0000-48200-00	Social Security Contributions	61,466	63,650	66,955	74,455
	Personnel Services	1,103,567	1,125,655	1,186,480	1,290,830
	Contractual Services				
900-0000-51000-00	Professional Services	19,724	14,232	35,000	35,000
900-0000-51500-00	Printing & Advertising	7,093	4,228	3,500	5,000
900-0000-51501-00	Binding	-	-	200	-
900-0000-52000-00	Electricity	36,321	56,299	30,000	37,000
900-0000-52300-00	Heat	22,263	23,477	22,000	25,000
900-0000-52500-00	Water & Sewer	1,126	1,597	1,200	2,100
900-0000-53000-00	Postage	4,697	4,352	4,000	4,000
900-0000-54000-00	Telecommunications	4,852	4,507	5,000	12,000
900-0000-54500-00	Training and Travel	5,448	8,421	7,500	8,000
900-0000-55000-00	Dues & Subscriptions	80,627	76,516	85,500	90,570
900-0000-55500-00	Maintenance of Equipment	769	1,574	5,000	5,000
900-0000-55700-00	Maint of Building & Improvemnt	54,763	66,195	70,000	32,800
900-0000-55800-00	Maint of Computer Equipment	4,239	10,858	5,000	10,000
900-0000-56597-00	Prop Prem-Risk Mgt Contrib	27,105	36,398	28,000	32,000
	Contractual Services	269,027	308,653	301,900	298,470
	Commodities				
900-0000-61000-00	Office Supplies	20,793	20,088	20,000	25,000
900-0000-61500-00	Minor Office Machinery & Equip	421	1,741	1,000	1,000
900-0000-61700-00	Minor Computer Equip & Supp	33,821	12,998	5,000	10,000
900-0000-61800-00	Minor Furniture	-	429	2,000	2,000
900-0000-64100-00	Special Events Supplies	9,373	19,027	7,500	18,000
900-0000-65000-00	Cleaning & Household Supplies	1,046	1,639	3,000	4,000
900-0000-66000-00	Materials to Mntn Bldgs/Improv	343	1,229	1,500	1,500
900-0000-67000-00	Books - Adults	56,665	61,420	80,000	80,000
900-0000-67001-00	Periodicals	18,055	13,263	20,000	18,000
900-0000-67002-00	Books - Young Adults	2,096	2,388	2,500	3,500
900-0000-67003-00	Books - Childrens	23,436	19,596	25,000	30,000
900-0000-68000-00	Food	1,787	2,884	2,000	2,165
900-0000-69500-00	Other Commodities Not Classifd	-	-	1,000	1,000
900-0000-69502-00	AV Materials	23,936	27,267	30,000	30,000
900-0000-69503-00	Electronic Databases	6,406	2,696	6,000	5,000
900-0000-69504-00	Digital Materials	10	61	-	-
	Commodities	198,186	186,724	206,500	231,165
	Other Charges				
900-0000-83100-00	Contributions to Others	-	1,631	500	1,500
900-0000-85000-00	Transfers to Other Funds	-	-	-	95,000
900-0000-85900-00	Transfer to Library Funds	550,000	-	-	-
900-0000-86000-00	Contingencies	-	-	10,000	10,000
900-0000-87500-00	Interest on Other Debt	8,000	9,784	10,500	7,440
900-0000-88200-00	Other Principal Payments	-	-	50,190	53,290
900-0000-88300-00	Lease Payments	9,264	9,640	6,500	8,000
	Other Charges	567,264	21,055	77,690	175,230

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
	Expense	2,138,044	1,642,088	1,772,570	1,995,695
900	Public Library	(472,804)	136,631	-	-

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
905	Library Working Cash				
	Use of Money & Property				
905-0000-33010-00	Interest on Investments	179	1,604	-	2,330
	Use of Money & Property	179	1,604	-	2,330
	Revenue	179	1,604	-	2,330
	Contractual Services				
905-0000-51000-00	Professional Services	-	-	-	-
	Contractual Services	-	-	-	-
	Expense	-	-	-	-
905	Library Working Cash	179	1,604	-	2,330

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
910	Library Computer Replacement				
	Use of Money & Property				
910-0000-33010-00	Interest on Investments	45	-	-	-
910-0000-33012-00	Unrealized Gain on Investment	-	-	-	-
	Use of Money & Property	45	-	-	-
	Revenue	45	-	-	-
	Commodities				
910-0000-61700-00	Minor Computer Equip & Supp	29,415	-	-	-
	Commodities	29,415	-	-	-
	Expense	29,415	-	-	-
910	Library Computer Replacement	(29,370)	-	-	-

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
915	Library Long Term Capital				
	Taxes				
915-0000-30020-00	Replacement Tax	40,000	40,000	40,000	40,000
	Taxes	40,000	40,000	40,000	40,000
	Fines and Costs				
915-0000-32010-00	Fines and Costs	1,057	1,384	-	-
	Fines and Costs	1,057	1,384	-	-
	Use of Money & Property				
915-0000-33010-00	Interest on Investments	1,821	28,195	-	-
915-0000-33012-00	Unrealized Gain on Investment	-	-	-	-
	Use of Money & Property	1,821	28,195	-	-
	Intergovernmental Revenue				
915-0000-35310-00	State Capital Grants	-	4,611,977	-	1,537,325
915-0000-35900-00	Misc Intergovernmental Rev	70,000	-	-	-
	Intergovernmental Revenue	70,000	4,611,977	-	1,537,325
	Other Revenue				
915-0000-37055-00	Proceeds From Loan	-	2,000,000	-	-
915-0000-37100-00	Private Contribs/Donations	-	775,000	-	-
915-0000-37900-00	Misc Other Revenue	10,888	6,013	5,000	-
	Other Revenue	10,888	2,781,013	5,000	-
	Transfer From Other Funds				
915-0000-38900-00	Transfer from Library Funds	-	-	-	95,000
	Transfer From Other Funds	-	-	-	95,000
	Reimbursement from Others				
915-0000-39105-00	Library Foundation Reimbursmnt	104,223	2,561,374	977,600	-
	Reimbursement from Others	104,223	2,561,374	977,600	-
	Revenue	227,988	10,023,943	1,022,600	1,672,325
	Contractual Services				
915-0000-51000-00	Professional Services	55,977	58,797	-	43,000
915-0000-51500-00	Printing & Advertising	7,196	-	-	-
915-0000-55700-00	Maint of Building & Improvemnt	-	350	-	-
	Contractual Services	63,172	59,147	-	43,000
	Commodities				
915-0000-61800-00	Minor Furniture	-	-	-	834,325
	Commodities	-	-	-	834,325
	Capital Outlay				
915-0000-73000-00	Land	1,002,859	-	-	-
915-0000-75000-00	Buildings	938,504	7,104,838	-	677,250

Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
	Capital Outlay	1,941,364	7,104,838	-	677,250
	Other Charges				
915-0000-84500-00	Property Tax	779	1,450	-	-
915-0000-86000-00	Contingencies	-	-	-	95,000
915-0000-87500-00	Interest on Other Debt	134,661	86,691	22,600	22,750
915-0000-88200-00	Other Principal Payments	-	2,000,500	1,000,000	-
	Other Charges	135,440	2,088,641	1,022,600	117,750
	Expense	2,139,976	9,252,626	1,022,600	1,672,325
915	Library Long Term Capital	(1,911,988)	771,317	-	-

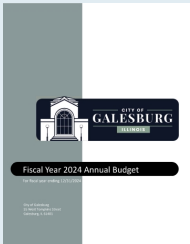
Detail by Account

Acct #	Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
918	Capital Improvement/Developmnt				
	Use of Money & Property				
918-0000-33010-00	Interest on Investments	25	267	-	-
	Use of Money & Property	25	267	-	-
	Transfer From Other Funds				
918-0000-38900-00	Transfer from Library Funds	550,000	-	-	-
	Transfer From Other Funds	550,000	-	-	-
	Revenue	550,025	267	-	-
	Expense	-	-	-	-
918	Capital Improvement/Developmnt	550,025	267	-	-

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DOCUMENT

	Title			
	Fiscal Year 2024 Annual Budget			
	Filename			
	2024 Budget document.pdf			
Language		Tags	Pages	Size
en		36935	247	9 MB

RESULT

 The PDF/UA requirements checked by PAC are fulfilled.

Date/Time	Standard
2024-09-27 20:12	PDF/UA-1

CHECKPOINT	PASSED	WARNED	FAILED
Basic Requirements			
PDF Syntax	37862	0	0
Fonts	188	0	0
Content	532974	0	0
Embedded Files	0	0	0
Natural language	249894	0	0
Logical structure			
Structure elements	5496	0	0
Structure tree	36935	0	0
Role mapping	37001	0	0
Alternative Descriptions	21	0	0
Metadata and Settings			
Metadata	3	0	0
Document settings	8	0	0

ABOUT PAC

Version: 24.3.0.0
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