SUMMARY OF

ALL REVENUES, TRANSFERS, AND EXPENDITURES

BY FUND

ACCOUNT NUMBER	REVENUE FUNDS	FY2018/2019 Actuals	FY2019/2020 Actuals	FY2020/2021 Actuals	FY2021/2022 Actuals	FY2022/2023 Budget	2022/2023 Estimated Actuals	FY2023/2024 Proposed Budget	FY 22-23/23-24 Budget Diff	%
510.000	General Fund	2,183,283.88	2,235,881.67	2,803,845.41	3,921,351.85	2,818,450.00	4,860,440.00	3,734,347.00	915,897.00	32.50%
530.000	Utility Fund	1,754,303.60	2,202,502.93	3,465,080.81	5,451,940.85	2,923,839.00	3,803,419.00	2,412,200.00	(511,639.00)	-17.50%
	CRA Fund	58,686.08	59,652.14	60,256.11	64,090.94	65,400.00	65,350.00	72,100.00	6,700.00	10.24%
	TOTAL REVENUES AND TRANSFERS	3,996,273.56	4,498,036.74	6,329,182.33	9,437,383.64	5,807,689.00	8,729,209.00	6,218,647.00	410,958.00	0.25
	Less: Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL REVENUES	**3,996,273.56**	**4,498,036.74**	**6,329,182.33**	**9,437,383.64**	**5,807,689.00**	**8,729,209.00**	**6,218,647.00**	**410,958.00**	7.08%

ACCOUNT NUMBER	EXPENDITURE/EXPENSE FUNDS	FY2018/2019 Actuals	FY2019/2020 Actuals	FY2020/2021 Actuals	FY2021/2022 Actuals	FY2022/2023 Budget	2022/2023 Estimated Actuals	FY2023/2024 Proposed Budget	FY 22-23/23-24 Budget Diff	%
510.000	General Fund	1,550,179.49	1,894,018.18	2,520,383.33	2,508,897.32	2,823,450.00	4,860,440.00	3,734,347.00	910,897.00	32.26%
533.000-535.000	Utility Fund	1,468,756.52	1,517,342.52	1,609,431.47	1,740,467.19	2,923,839.00	3,803,419.00	2,412,200.00	(511,639.00)	-17.50%
	CRA Fund	28,178.16	29,861.32	32,090.02	34,946.71	65,400.00	65,350.00	72,100.00	6,700.00	10.24%
	TOTAL ESPENDITURES AND TRANSFERS	3,047,114.17	3,441,222.02	4,161,904.82	4,284,311.22	5,812,689.00	8,729,209.00	6,218,647.00	405,958.00	0.25
	Less: Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	TOTAL EXPENDITURES	**3,047,114.17**	**3,441,222.02**	**4,161,904.82**	**4,284,311.22**	**5,812,689.00**	**8,729,209.00**	**6,218,647.00**	**405,958.00**	6.98%

SUMMARY OF

REVENUES, TRANSFERS IN, AND EXPENDITURES

ACCOUNT NUMBER	REVENUE CATEGORY	FY2018/2019 Actuals	FY2019/2020 Actuals	FY2020/2021 Actuals	FY2021/2022 Actuals	FY2022/2023 Budget	2022/2023 Estimated Actuals	FY2023/2024 Proposed Budget	FY 22-23/23-24 Budget Diff	%
310.000	Taxes	1,348,913.23	1,434,117.10	1,645,821.28	1,879,098.45	2,066,155.00	2,251,300.00	2,843,534.00	777,379.00	37.62%
330.000	Intergovernmental Revenue	240,309.16	239,822.72	265,046.40	350,998.68	275,687.00	319,537.00	332,565.00	56,878.00	20.63%
340.000	Charges for Services	32,584.62	16,476.16	48,220.33	37,857.29	14,075.00	19,295.00	14,040.00	(35.00)	-0.25%
343.900	Stormwater Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
350.000	Fines and Forfeitures	11,174.76	6,509.19	4,520.88	10,352.06	5,100.00	8,100.00	8,100.00	3,000.00	58.82%
360.000	Other Revenue	147,403.03	155,448.10	241,956.89	246,639.27	99,825.00	221,200.00	148,500.00	48,675.00	48.76%
367.000	Licenses and Permits	280,425.74	249,333.62	462,858.35	1,259,515.00	81,400.00	1,764,800.00	111,400.00	30,000.00	36.86%
369.200	Cash Over/Short	0.00	0.00	21.41	0.00	0.00	0.00	0.00	0.00	0.00%
382.000	Transfers-IN	97,353.74	106,204.08	106,204.08	106,204.08	256,204.00	256,204.00	256,204.00	0.00	0.00%
382.100	CRA Transfer - IN	25,119.60	27,970.70	29,195.79	30,687.02	20,004.00	20,004.00	20,004.00	0.00	0.00%
389.000	Transfer - Unencumbered Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Income	**2,183,283.88**	**2,235,881.67**	**2,803,845.41**	**3,921,351.85**	**2,818,450.00**	**4,860,440.00**	**3,734,347.00**	**915,897.00**	**32.50%**

ACCOUNT NUMBER	EXPENDITURES BY DEPARTMENT	FY2018/2019 Actuals	FY2019/2020 Actuals	FY2020/2021 Actuals	FY2021/2022 Actuals	FY2022/2023 Budget	2022/2023 Estimated Actuals	FY2023/2024 Proposed Budget	FY 22-23/23-24 Budget Diff	%
511.000	City Commission	222,979.10	280,987.32	995,828.42	532,699.81	808,848.00	2,780,827.00	1,349,387.00	540,539.00	66.83%
512.000	City Manager	119,309.13	126,528.18	133,227.28	140,943.95	163,788.00	149,288.00	166,871.00	3,083.00	1.88%
513.000	Administration	267,800.22	256,000.60	269,067.37	282,573.88	358,775.00	301,875.00	418,701.00	59,926.00	16.70%
521.000	Police Department	431,946.22	540,822.19	551,447.87	563,027.55	585,100.00	586,500.00	715,100.00	130,000.00	22.22%
541.000	Street Department	109,491.29	337,724.05	99,543.45	347,628.38	213,017.00	182,762.00	330,825.00	117,808.00	55.30%
550.000	Buildings and Codes	48,555.16	55,426.03	104,880.35	174,835.55	155,001.00	372,601.00	225,100.00	70,099.00	45.22%
571.000	Library	132,348.00	144,509.94	150,764.45	158,299.35	190,891.00	167,591.00	275,173.00	84,282.00	44.15%
572.000	Parks and Recreation	217,750.37	152,019.87	215,624.14	308,888.85	348,030.00	318,996.00	253,190.00	(94,840.00)	-27.25%
581.000	Intragovernmental Transfer Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expenditures	**1,550,179.49**	**1,894,018.18**	**2,520,383.33**	**2,508,897.32**	**2,823,450.00**	**4,860,440.00**	**3,734,347.00**	**910,897.00**	**32.26%**

GENERAL FUND REVENUE DETAILS

ACCT #	TYPES OF REVENUE		FY2018/2019 Actuals	FY2019/2020 Actuals	FY2020/2021 Actuals	FY2021/2022 Actuals	FY2022/2023 Budget	2022/2023 Estimated Actuals	FY2023/2024 Proposed Budget	FY 22-23/23-24 Budget Diff	%
310.000	**Taxes:**										
311.000	Ad Valorem Taxes		**593,839.18**	**696,374.80**	**828,304.55**	**942,185.62**	**1,189,000.00**	**1,270,000.00**	**1,788,490.00**	**599,490.00**	**50.42%**
312.000	Sales, Use & Gas Taxes										
		312.300 - 9th Cent Gas Tax	15,322.83	14,840.67	15,756.89	15,836.76	16,000.00	17,000.00	17,500.00	1,500.00	9.38%
		312.410 - Local Option Gas Tax	85,656.42	81,506.89	88,484.87	89,205.00	92,869.00	92,000.00	100,327.00	7,458.00	8.03%
		312.412 - Local Gov. 1/2 Cent Sales Tax	168,775.36	167,935.22	198,543.06	230,235.43	224,937.00	229,000.00	262,851.00	37,914.00	16.86%
		312.413 - Alcohol Beverage Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
		312.420 - 5 cent Local Option Gas Tax	54,045.52	51,582.06	55,923.94	56,302.19	58,849.00	59,000.00	63,766.00	4,917.00	8.36%
		312.000 - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL- Sales, Use & Gas Taxes		**323,800.13**	**315,864.84**	**358,708.76**	**391,579.38**	**392,655.00**	**397,000.00**	**444,444.00**	**51,789.00**	**11.65%**
314.000	Utility Service Taxes										
		314.100 - Electric Utility Service Tax	145,497.59	150,470.23	163,818.46	197,948.60	172,000.00	210,000.00	225,000.00	53,000.00	30.81%
		314.150 - Water Utility Service Tax	41,171.06	40,648.12	42,871.99	41,741.86	50,000.00	42,000.00	45,000.00	(5,000.00)	-10.00%
		314.200 - Telephone Utility Service Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
		314.400 - Natural Gas Service Tax	0.00	265.39	211.39	102.69	1,000.00	100.00	100.00	(900.00)	-90.00%
		314.800 - Propane Service Tax	1,407.07	1,391.58	1,355.07	1,472.07	1,500.00	2,200.00	1,500.00	0.00	0.00%
		315.000 - Local Communications Serv. Tax	56,834.49	69,921.40	69,026.88	84,344.21	72,000.00	88,000.00	92,000.00	20,000.00	27.78%
		314.000 - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL - Utility Service Taxes		**244,910.21**	**262,696.72**	**277,283.79**	**325,609.43**	**296,500.00**	**342,300.00**	**363,600.00**	**67,100.00**	**18.45%**
323.000	Franchise Fees										
		323.100 - Electric Franchise Fees	145,561.31	139,131.21	159,333.14	197,524.36	165,000.00	215,000.00	220,000.00	55,000.00	33.33%
		323.200 - Telephone Franchise Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
		323.400 - Natural Gas Franchise Fees	1,138.22	0.00	178.54	2,199.66	0.00	2,000.00	2,000.00	2,000.00	#DIV/0!
		323.500 Cable Television Franchise Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
		323.700 - Solid Waste Franchise Fees	39,664.18	20,049.53	22,012.50	20,000.00	23,000.00	25,000.00	25,000.00	2,000.00	8.70%
		323.000 - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL - Franchise Fees		**186,363.71**	**159,180.74**	**181,524.18**	**219,724.02**	**188,000.00**	**242,000.00**	**247,000.00**	**59,000.00**	**23.89%**
310.000	**Subtotal Taxes**		**1,348,913.23**	**1,434,117.10**	**1,645,821.28**	**1,879,098.45**	**2,066,155.00**	**2,251,300.00**	**2,843,534.00**	**777,379.00**	**37.62%**
330.000	**Intergovernmental Revenue:**										
331.000	Federal Grants										
		331.201 - BRYNE Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
		331.390 - CDBG 10th St. Drainage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
		331.391 CDBG Revenue	0.00	0.00	0.00	54,175.75	0.00	0.00	0.00	0.00	
		331.814 - SWFMD CO-OP Grant Bingham St.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL - Federal Grants		**0.00**	**0.00**	**0.00**	**54,175.75**	**0.00**	**0.00**	**0.00**	**0.00**	
335.000	State Shared Revenues										
		335.120 - SRS Sales Tax	81,351.30	70,509.04	95,324.72	111,744.21	90,000.00	120,000.00	120,000.00	30,000.00	33.33%
		335.122 - SRS Motor Fuel Tax	31,636.65	35,315.28	26,398.78	44,327.95	30,000.00	50,000.00	50,000.00	20,000.00	66.67%
		335.150 - Alcohol Beverage Licenses	489.44	0.00	5,233.43	248.03	5,200.00	250.00	250.00	(4,950.00)	-95.19%
	TOTAL - State Shared Revenues		**113,477.39**	**105,824.32**	**126,956.93**	**156,320.19**	**125,200.00**	**170,250.00**	**170,250.00**	**45,050.00**	**26.46%**
337.700	Library Cooperative		25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	0.00	0.00%
337.710	**Delivery Driver System Funding/Co-op**		100,260.08	107,234.18	109,501.05	114,283.15	122,987.00	122,987.00	135,815.00	12,828.00	10.43%
338.200	Polk Co. Occup.Licenses		1,571.69	1,764.22	3,588.42	1,219.59	2,500.00	1,300.00	1,500.00	(1,000.00)	-40.00%
	Total - County Shared Revenue		**126,831.77**	**133,998.40**	**138,089.47**	**140,502.74**	**150,487.00**	**149,287.00**	**162,315.00**	**11,828.00**	**7.29%**
330.000	**Subtotal Intergovernmental Revenue**		**240,309.16**	**239,822.72**	**265,046.40**	**350,998.68**	**275,687.00**	**319,537.00**	**332,565.00**	**56,878.00**	**20.63%**

ACCT #		TYPES OF REVENUE	FY2018/2019 Actuals	FY2019/2020 Actuals	FY2020/2021 Actuals	FY2021/2022 Actuals	FY2022/2023 Budget	2022/2023 Estimated Actuals	FY2023/2024 Proposed Budget	FY 22-23/23-24 Budget Diff	%

ACCT #	TYPES OF REVENUE		FY2018/2019 Actuals	FY2019/2020 Actuals	FY2020/2021 Actuals	FY2021/2022 Actuals	FY2022/2023 Budget	2022/2023 Estimated Actuals	FY2023/2024 Proposed Budget	FY 22-23/23-24 Budget Diff	%
340.000	**Charges for Services:**										
		340.100 - Advertising in Newsletter									
		341.200 - Zoning Fee	6,350.00	1,750.00	1,800.00	6,350.00	500.00	6,000.00	500.00	0.00	0.00%
		341.300 - Copies/Certifications	66.90	76.20	54.15	23.55	75.00	30.00	75.00	0.00	0.00%
		342.900 - FDOT Roadway Maintenance	8,780.41	11,965.01	11,965.01	11,965.01	12,000.00	11,965.00	11,965.00	(35.00)	-0.29%
		342.901 - FDOT Lighting Maintenance	15,784.15	0.00	33,003.47	18,205.99	0.00	0.00	0.00	0.00	
		342.902 - FDOT Signal Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
		352.000 - Library Fines & Collections	1,603.16	2,684.95	1,397.70	1,312.74	1,500.00	1,300.00	1,500.00	0.00	0.00%
		347.400 - Summer Recreation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
		340.000 - Charges for Services - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
340.000	**Subtotal Charges for Services**		**32,584.62**	**16,476.16**	**48,220.33**	**37,857.29**	**14,075.00**	**19,295.00**	**14,040.00**	**(35.00)**	**-0.25%**
343.900	**Stormwater Fees (MOVED TO SEWER/STORMWATER FUND**		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	0.00	
350.000	**Fines and Forfeitures:**										
		341.541 - Police Fines	8,608.79	4,761.39	4,522.94	9,240.01	5,000.00	8,000.00	8,000.00	3,000.00	60.00%
		350.100 - Other Fines and Forfeitures	0.00	1,747.80	(2.06)	0.00	100.00	100.00	100.00	0.00	0.00%
		351.600 - Judgements and Fines - Juvenile	2,565.97	0.00	0.00	1,112.05	0.00	0.00	0.00	0.00	
350.000	**Subtotals Fines and Forfeitures**		**11,174.76**	**6,509.19**	**4,520.88**	**10,352.06**	**5,100.00**	**8,100.00**	**8,100.00**	**3,000.00**	**37.04%**
360.000	**Other Revenue:**										
		361.100 - Interest Income	4,105.12	6,169.47	5,842.12	4,383.58	6,500.00	6,200.00	6,500.00	0.00	0.00%
	Wash.....	361.110 - Facilities Deposits	11,925.00	10,076.00	17,101.00	6,450.00	0.00	0.00	0.00	0.00	
		362.100 - Facilities Rental	12,198.84	8,704.91	15,586.00	10,124.99	0.00	0.00	0.00	0.00	
		362.120 - Facility Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
		362.200 - Sprint Tower Lease	37,324.80	34,214.40	24,883.20	0.00	37,325.00	0.00	0.00	(37,325.00)	
		362.201 - T-Mobile Tower Lease	22,500.00	24,375.00	31,191.60	61,699.80	38,000.00	38,000.00	38,000.00	0.00	0.00%
		366.000 - Private Donations	4,575.00	4,500.00	4,645.00	7,400.00	4,000.00	7,000.00	4,000.00	0.00	0.00%
		369.900 - Miscellaneous Income	54,774.27	67,408.32	142,707.97	156,580.90	14,000.00	170,000.00	100,000.00	86,000.00	614.29%
360.000	**Subtotal Other Revenue**		**147,403.03**	**155,448.10**	**241,956.89**	**246,639.27**	**99,825.00**	**221,200.00**	**148,500.00**	**48,675.00**	**32.78%**
367.000	**Licenses and Permits:**										
316.000	Business Tax Receipts		**8,640.47**	**9,073.69**	**7,682.05**	**3,963.19**	**0.00**	**0.00**	**0.00**	0.00	
322.000	Building Permits										
		322.050 - Subdivision Permit App Fee	0.00	2,100.00	2,900.00	0.00	2,900.00	5,000.00	2,900.00		0.00%
		322.060 - Plan Review Fee	19,001.51	17,013.54	31,271.50	145,403.51	5,000.00	200,000.00	5,000.00		0.00%
		322.070 - DCA BLDG Cert Charge 1%	87.39	88.84	138.91	368.23	50.00	700.00	50.00		0.00%
		322.100 - DBPR Radon Surcharge 1%	113.62	119.21	184.87	529.34	50.00	1,000.00	50.00		0.00%
		322.150 - Contractor's Registration	620.00	651.00	880.00	570.00	300.00	100.00	300.00		0.00%
		322.200 - Polk CO Imp Fee 3%	2,260.20	1,964.09	3,835.62	8,804.25	100.00	13,000.00	100.00		0.00%
		322.250 Consultant Review - Subdiv	0.00	0.00	300.00	0.00	0.00	0.00	0.00		
		322.300 - Building Inspection Fees	43,320.00	40,960.00	75,840.00	224,920.00	23,000.00	350,000.00	23,000.00		0.00%
		322.400 - Building Permits	52,141.55	46,497.25	88,357.40	299,778.48	50,000.00	425,000.00	80,000.00		60.00%
		324.610 - Parks and Rec Impact Fee	34,982.00	29,682.00	57,036.00	130,458.00	0.00	170,000.00	0.00		
		324.611 - Public BLDG & Fac - Res	119,259.00	101,184.00	194,432.00	444,720.00	0.00	600,000.00	0.00		
		324.620 Public BLDG & Fac - Com	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
		322.000 - Building Permits Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	TOTAL - Building Permits		**271,785.27**	**240,259.93**	**455,176.30**	**1,255,551.81**	**81,400.00**	**1,764,800.00**	**111,400.00**	**0.00**	**36.86%**
367.000	**Subtotal Licenses and Permits**		**280,425.74**	**249,333.62**	**462,858.35**	**1,259,515.00**	**81,400.00**	**1,764,800.00**	**111,400.00**	**0.00**	**36.86%**
369.200	Cash Over/Short		0.00	0.00	21.41	0.00					

ACCT #	TYPES OF REVENUE		FY2018/2019 Actuals	FY2019/2020 Actuals	FY2020/2021 Actuals	FY2021/2022 Actuals	FY2022/2023 Budget	2022/2023 Estimated Actuals	FY2023/2024 Proposed Budget	FY 22-23/23-24 Budget Diff	%
382.000	Transfers - IN		**97,353.74**	**106,204.08**	**106,204.08**	**106,204.08**	**256,204.00**	**256,204.00**	**256,204.00**	0.00	0.00%
382.100	CRA Transfer - IN		**25,119.60**	**27,970.70**	**29,195.79**	**30,687.02**	**20,004.00**	**20,004.00**	**20,004.00**	0.00	0.00%
389.000	Transfer - Unencumbered Cash		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	0.00	
	Total Income		**2,183,283.88**	**2,235,881.67**	**2,803,845.41**	**3,921,351.85**	**2,818,450.00**	**4,860,440.00**	**3,734,347.00**	**885,897.00**	**24.53%**

ACCOUNT NUMBER	TYPES OF EXPENDITURES	FY2018/2019 Actuals	FY2019/2020 Actuals	FY2020/2021 Actuals	FY2021/2022 Actuals	FY2022/2023 Budget	2022/2023 Estimated Actuals	FY2023/2024 Proposed Budget	FY 22-23/23-24 Budget Diff	%
511.110	City Commission Fees/Salaries	7,250.00	7,725.00	7,957.20	8,195.40	8,605.00	8,605.00	9,036.00	431.00	5.01%
511.210	FICA Taxes	554.63	590.95	558.00	626.95	610.00	600.00	650.00	40.00	6.56%
	COMMISSIONER COSTS	**7,804.63**	**8,315.95**	**8,515.20**	**8,822.35**	**9,215.00**	**9,205.00**	**9,686.00**	**471.00**	**5.11%**
511.240	Workers Compensation Insurance	125.64	114.28	140.78	45.69	160.00	50.00	75.00	(85.00)	-53.13%
511.310	Engineering Services	11,013.77	44,293.44	119,973.80	284,772.47	125,000.00	300,000.00	300,000.00	175,000.00	140.00%
511.311	Legal Services	4,789.59	3,959.11	1,174.51	8,520.00	12,000.00	9,000.00	12,000.00	0.00	0.00%
511.313	Planning Services	5,492.50	0.00	0.00	0.00	5,000.00	0.00	5,000.00	0.00	0.00%
511.320	Accounting & Auditing	10,500.00	10,500.00	9,051.25	8,700.00	12,000.00	12,000.00	12,500.00	500.00	4.17%
511.321	Financial Reporting Services	9,345.01	15,788.66	12,205.00	11,263.83	15,000.00	18,000.00	15,000.00	0.00	0.00%
511.340	Contractual Services	1,800.00	1,800.00	1,800.00	8,867.00	2,500.00	17,000.00	2,500.00	0.00	0.00%
511.341	Election Fees	250.00	69.99	301.82	49.17	3,000.00	300.00	3,000.00	0.00	0.00%
511.342	Polk County Transit Authority	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
511.410	Communication Services (Phone & Internet)	650.00	2,154.45	2,944.20	3,055.25	3,600.00	5,500.00	6,000.00	2,400.00	66.67%
511.420	Postage	534.48	390.37	970.01	856.63	1,100.00	1,100.00	1,100.00	0.00	0.00%
511.430	Utilities Services / Commission Building	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
511.450	Insurance Property	39,658.24	42,504.39	64,723.76	55,658.65	90,000.00	65,000.00	90,000.00	0.00	0.00%
511.460	Repair & Maint Commission Building	7,500.00	318.00	2,657.50	0.00	10,500.00	0.00	10,500.00	0.00	0.00%
511.468	Emerg Mgmt Exp Hurricane	(6,043.86)	3,868.86	0.00	1,468.40	0.00	0.00	0.00	0.00	
511.470	Printing and Binding / Municipal Code	3,717.33	3,895.82	1,975.00	3,099.15	4,500.00	2,000.00	4,500.00	0.00	0.00%
511.480	Advertising / Promotions	3,731.48	5,685.50	4,489.17	4,886.79	5,000.00	5,000.00	5,000.00	0.00	0.00%
511.490	Other Current Charges	6,232.44	6,877.25	7,551.99	9,283.36	12,000.00	9,000.00	12,000.00	0.00	0.00%
511.512	Trick or Treat Lane	66.00	2,594.16	3,978.20	6,968.04	4,000.00	7,000.00	4,000.00	0.00	0.00%
511.515	Event Expenses - Donated Funds	0.00	0.00	0.00	5,154.99	0.00	5,000.00	0.00	0.00	
511.520	Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
511.540	Education and Training - CC	1,529.73	(1,000.00)	1,289.07	1,228.00	0.00	0.00	0.00	0.00	
511.541	Travel, Meetings, and Dues	1,477.12	790.00	1,018.66	1,710.40	5,000.00	2,000.00	5,000.00	0.00	0.00%
511.561	Tennis Courts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
511.820	Economic Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
511.991	Contingency Fund	0.00	100.00	0.00	0.00	5,500.00	0.00	11,000.00	5,500.00	100.00%
511.998	Reserve/Contingency	0.00	0.00	0.00	0.00	413,773.00	2,243,672.00	770,526.00	356,753.00	86.22%
511.992	Debit Service 1999 Rev Bond	92,805.00	95,374.98	731,218.50	0.00	0.00	0.00	0.00	0.00	
511.993	CRA / Community Redevelopment Agency	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	0.00	0.00%
	Closed accts from Previous Budget years	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	OPERATING EXPENDITURES	**215,174.47**	**260,079.26**	**987,463.22**	**435,587.82**	**749,633.00**	**2,721,622.00**	**1,289,701.00**	**540,068.00**	**72.04%**
	CAPITAL EXPENDITURES	0.00	12,592.11	(150.00)	88,289.64	50,000.00	50,000.00	50,000.00	0.00	
	TOTAL EXPENDITURES	**222,979.10**	**280,987.32**	**995,828.42**	**532,699.81**	**808,848.00**	**2,780,827.00**	**1,349,387.00**	**540,539.00**	**66.83%**

ACCOUNT #	TYPES OF EXPENDITURES	FY2018/2019 Actuals	FY2019/2020 Actuals	FY2020/2021 Actuals	FY2021/2022 Actuals	FY2022/2023 Budget	2022/2023 Estimated Actuals	FY2023/2024 Proposed Budget	FY 22-23/23-24 Budget Diff	%
512.120	Salaries and Wages	85,327.00	93,243.36	97,671.84	102,831.20	109,138.00	109,138.00	116,771.00	7,633.00	6.99%
512.100	Employee Benefits	25,194.50	26,936.28	27,484.48	29,716.22	39,000.00	30,000.00	36,000.00	(3,000.00)	-7.69%
	PERSONNEL COSTS	**110,521.50**	**120,179.64**	**125,156.32**	**132,547.42**	**148,138.00**	**139,138.00**	**152,771.00**	**4,633.00**	**3.13%**
512.240	Insurance (Work Comp)	1,409.84	1,645.65	1,602.41	685.96	2,000.00	700.00	750.00	(1,250.00)	-62.50%
512.310	Engineering Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
512.311	Legal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
512.320	Accounting Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
512.340	Contractual services	0.00	0.00	0.00	62.50	500.00	300.00	500.00	0.00	0.00%
512.410	Communication Services (phone & internet)	2,025.95	2,368.07	2,429.26	2,418.10	2,500.00	2,500.00	2,600.00	100.00	4.00%
512.420	Postage	224.15	291.47	235.94	222.39	650.00	250.00	650.00	0.00	0.00%
512.460	Repairs and Maintenance	0.00	62.62	57.50	0.00	500.00	0.00	0.00	(500.00)	
512.490	Other Expenditures	1,422.43	597.12	53.91	80.97	1,500.00	400.00	1,500.00	0.00	0.00%
512.520	Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
512.540	Education & Training	2,114.74	11.00	2,170.06	2,841.66	3,500.00	3,500.00	3,500.00	0.00	0.00%
512.541	Travel, Meetings, and Dues	1,590.52	1,372.61	1,521.88	2,084.95	2,500.00	2,500.00	2,600.00	100.00	4.00%
512.800	State Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
512.820	Economic Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
512.860	Demolition of Houses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
512.991	Contingency Fund	0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00	0.00	0.00%
	Closed accts from Previous Budget years	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	OPERATING EXPENDITURES	**8,787.63**	**6,348.54**	**8,070.96**	**8,396.53**	**15,650.00**	**10,150.00**	**14,100.00**	**(1,550.00)**	**-9.90%**
	CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL EXPENDITURES	**119,309.13**	**126,528.18**	**133,227.28**	**140,943.95**	**163,788.00**	**149,288.00**	**166,871.00**	**3,083.00**	**1.88%**

ACCOUNT NUMBER	TYPES OF EXPENDITURES	FY2018/2019 Actuals	FY2019/2020 Actuals	FY2020/2021 Actuals	FY2021/2022 Actuals	FY2022/2023 Budget	2022/2023 Estimated Actuals	FY2023/2024 Proposed Budget	FY 22-23/23-24 Budget Diff	%
513.120	Salaries and Wages	152,669.58	160,013.23	162,270.53	172,753.45	188,275.00	188,275.00	239,301.00	51,026.00	0.27
513.100	Employee Benefits	60,984.21	63,237.27	63,797.69	69,127.97	93,600.00	72,000.00	98,100.00	4,500.00	0.05
513.140	Overtime	170.38	97.44	643.10	1,247.94	300.00	2,000.00	2,200.00	1,900.00	6.33
	PERSONNEL COSTS	**213,824.17**	**223,347.94**	**226,711.32**	**243,129.36**	**282,175.00**	**262,275.00**	**339,601.00**	**57,426.00**	**0.20**
513.240	Insurance (Work Comp)	2,931.05	3,240.99	3,080.38	1,297.73	4,600.00	1,500.00	4,600.00	0.00	0.00
513.311	Legal Services	0.00	0.00	1,210.27	0.00	0.00	0.00	0.00	0.00	
513.320	Accounting & Auditing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
513.340	Contractual Services (copier & leases)	7,478.45	4,361.24	5,827.34	8,436.95	12,000.00	8,500.00	12,000.00	0.00	0.00
513.410	Communication Services (Phone & Internet)	4,740.90	4,396.54	4,289.24	4,268.15	15,000.00	4,500.00	15,000.00	0.00	0.00
513.420	Postage	2,473.47	4,167.38	5,496.78	6,186.21	6,500.00	6,500.00	7,000.00	500.00	0.08
513.430	Utility Services	2,915.32	2,446.85	2,566.06	2,615.78	3,500.00	2,600.00	3,500.00	0.00	0.00
513.460	Repairs and Maintenance	965.00	1,151.58	1,119.10	0.00	5,000.00	0.00	5,000.00	0.00	0.00
513.480	Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
513.490	Other Expenditures	3,207.97	6,976.44	8,923.93	4,738.82	0.00	0.00	0.00	0.00	
513.510	Office Supplies	4,329.19	2,901.89	3,282.57	1,926.17	5,000.00	2,500.00	5,000.00	0.00	0.00
513.520	Operating Expenditures	0.00	0.00	0.00	0.00	9,500.00	0.00	9,500.00	0.00	0.00
513.540	Education & Training	2,515.76	770.00	3,611.79	6,137.42	8,000.00	6,000.00	8,000.00	0.00	0.00
513.541	Travel, Meetings, and Dues	2,404.65	1,699.75	2,948.59	3,837.29	6,000.00	6,000.00	6,500.00	500.00	0.08
513.991	Contingency Fund	0.00	0.00	0.00	0.00	1,500.00	1,500.00	3,000.00	1,500.00	1.00
	Closed accts from Previous Budget years	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	OPERATING EXPENDITUES	**33,961.76**	**32,112.66**	**42,356.05**	**39,444.52**	**76,600.00**	**39,600.00**	**79,100.00**	**2,500.00**	**0.03**
	CAPITAL EXPENDITURES	**20,014.29**	**540.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
	TOTAL EXPENDITURES	**267,800.22**	**256,000.60**	**269,067.37**	**282,573.88**	**358,775.00**	**301,875.00**	**418,701.00**	**59,926.00**	**0.17**

ACCOUNT NUMBER	TYPES OF EXPENDITURES	FY2018/2019 Actuals	FY2019/2020 Actuals	FY2020/2021 Actuals	FY2021/2022 Actuals	FY2022/2023 Budget	2022/2023 Estimated Actuals	FY2023/2024 Proposed Budget	FY 22-23/23-24 Budget Diff	%
521.120	Salaries and Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
521.100	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
521.140	Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	PERSONNEL COSTS	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
521.240	Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
521.311	Legal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
521.320	Accounting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
521.340	Contractual Services - Sheriff	423,036.00	536,334.00	547,060.00	558,001.00	570,000.00	570,000.00	700,000.00	130,000.00	22.81%
521.340	Contractual Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
521.400	Petroleum Products	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
521.410	Communication Services (phone & internet)	1,763.90	1,810.33	1,821.82	1,805.79	2,000.00	1,800.00	2,000.00	0.00	0.00%
521.420	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
521.430	Utility Service	2,915.32	2,446.86	2,566.05	2,615.78	3,100.00	2,700.00	3,100.00	0.00	0.00%
521.460	Repairs and Maintenance	0.00	231.00	0.00	0.00	0.00	0.00	0.00	0.00	
521.480	Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
521.490	Other Expenditures	0.00	0.00	0.00	604.98	0.00	0.00	0.00	0.00	
521.490	Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
521.522	Uniforms	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
521.540	Training	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
521.541	Travel, Meetings, and Dues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
521.800	State Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Police Computer Rental	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Animal Control/LCHS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	DWI/Drug Offense Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Support of Prisoners	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	DARE Program Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Closed accts from Previous Budget years	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	OPERATING EXPENDITURES	**427,715.22**	**540,822.19**	**551,447.87**	**563,027.55**	**575,100.00**	**574,500.00**	**705,100.00**	**130,000.00**	**22.60%**
	CAPITAL EXPENDITURES	**4,231.00**	**0.00**	**0.00**	**0.00**	**10,000.00**	**12,000.00**	**10,000.00**	**0.00**	
	TOTAL EXPENDITURES	**431,946.22**	**540,822.19**	**551,447.87**	**563,027.55**	**585,100.00**	**586,500.00**	**715,100.00**	**130,000.00**	**22.22%**

ACCOUNT NUMBER	TYPES OF EXPENDITURES	FY2018/2019 Actuals	FY2019/2020 Actuals	FY2020/2021 Actuals	FY2021/2022 Actuals	FY2022/2023 Budget	2022/2023 Estimated Actuals	FY2023/2024 Proposed Budget	FY 22-23/23-24 Budget Diff	%
541.120	Salaries and Wages	24,024.61	30,246.67	28,519.29	27,500.56	28,392.00	28,392.00	31,200.00	2,808.00	9.89%
541.100	Employee Benefits	14,674.05	17,866.71	18,988.12	14,328.57	24,000.00	15,000.00	18,000.00	-6,000.00	-25.00%
541.140	Overtime	0.00	0.00	0.00	1,433.28	2,000.00	1,000.00	2,000.00	0.00	0.00%
	PERSONNEL COSTS	**38,698.66**	**48,113.38**	**47,507.41**	**43,262.41**	**54,392.00**	**44,392.00**	**51,200.00**	**(3,192.00)**	**-5.87%**
541.240	Insurance (work comp)	559.45	662.76	611.26	613.16	750.00	670.00	750.00	0.00	0.00%
541.310	Engineering	17,859.84	7,382.76	6,507.32	4,092.28	2,000.00	1,000.00	2,000.00	0.00	
541.311	NPDES Charges (MOVED TO STORMWATER/SEWER)	124.00	124.00	124.00	124.00	0.00	0.00	0.00	0.00	
541.340	Contractual Services	0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00	0.00	0.00%
541.400	Petroleum Products	1,575.37	605.11	548.41	730.23	1,000.00	600.00	1,000.00	0.00	0.00%
541.410	Communication Services (phone & internet)	1,703.10	680.58	663.81	667.73	1,000.00	800.00	1,000.00	0.00	0.00%
541.430	Utility Services	35,377.81	32,058.08	27,733.09	38,646.02	40,000.00	39,000.00	40,000.00	0.00	0.00%
541.450	Insurance Auto & Equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
541.460	Repair & Maint Service (Equipment & Vehicles)	10,614.19	10,338.23	13,106.82	9,119.57	12,000.00	8,000.00	12,000.00	0.00	0.00%
541.490	Other Expenditures	306.00	293.50	1,099.53	167.72	1,000.00	300.00	1,000.00	0.00	0.00%
541.521	Supplies, & Materials (Tools, Paint, chemicals, etc.)	1,867.71	2,088.75	785.12	1,714.40	2,000.00	2,000.00	2,000.00	0.00	0.00%
541.522	Uniforms	0.00	145.00	125.00	172.50	375.00	300.00	375.00	0.00	0.00%
541.530	Road Materials/Street Repairs	140.70	200.00	676.20	31.20	2,500.00	6,500.00	2,500.00	0.00	0.00%
541.540	Education and Training	40.00	114.57	0.00	0.00	0.00	0.00	0.00	0.00	
541.541	Travel, Meetings, and Dues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
541.630	Street Signs	624.46	0.00	55.48	0.00	15,000.00	200.00	15,000.00	0.00	0.00%
	Closed accts from Previous Budget years	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	OPERATING EXPENDITURES	**70,792.63**	**54,693.34**	**52,036.04**	**56,078.81**	**79,625.00**	**59,370.00**	**79,625.00**	**0.00**	**0.00%**
541.600	**Capital Outlay ST - Other**	**0.00**	**0.00**	**0.00**	**248,287.16**	**0.00**	**0.00**	**45,000.00**		
541.601	**CAPITAL EXPENDITURES transfer out Restricted 5 Cent Gas Tax**	**0.00**	**234,917.33**	**0.00**	**0.00**	**79,000.00**	**79,000.00**	**200,000.00**	**121,000.00**	**153.16%**
	TOTAL EXPENDITURES	**109,491.29**	**337,724.05**	**99,543.45**	**347,628.38**	**213,017.00**	**182,762.00**	**330,825.00**	**117,808.00**	**55.30%**

ACCOUNT NUMBER	TYPES OF EXPENDITURES	FY2018/2019 Actuals	FY2019/2020 Actuals	FY2020/2021 Actuals	FY2021/2022 Actuals	FY2022/2023 Budget	2022/2023 Estimated Actuals	FY2023/2024 Proposed Budget	FY 22-23/23-24 Budget Diff	%
550.120	Salaries and Wages	22,598.34	31,859.89	62,472.46	51,254.32	41,101.00	41,101.00	84,700.00	43,599.00	106.08%
550.100	Employee Benefits	1,728.79	4,950.01	17,577.89	20,160.23	24,000.00	19,000.00	42,000.00	18,000.00	75.00%
550.140	Overtime	0.00	0.00	0.00	317.60	0.00	500.00	500.00	500.00	
	PERSONNEL COSTS	**24,327.13**	**36,809.90**	**80,050.35**	**71,732.15**	**65,101.00**	**60,601.00**	**127,200.00**	**62,099.00**	**95.39%**
550.240	Insurance (work comp)	411.79	518.47	1,049.24	952.89	750.00	1,500.00	750.00	0.00	0.00%
550.310	Engineering	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
550.311	Legal Services & Magistrate	892.00	304.00	1,349.44	4,270.00	5,000.00	4,000.00	5,000.00	0.00	0.00%
550.340	Contractual Services (Polk County Plan Rev & Insp)	18,784.00	11,984.00	0.00	71,986.92	23,000.00	250,000.00	23,000.00	0.00	
550.400	Petroleum / fuel	0.00	0.00	0.00	242.15	1,500.00	750.00	1,500.00	0.00	
550.410	Communication Services (phone & internet)	0.00	241.06	695.42	690.29	2,100.00	800.00	2,100.00	0.00	
550.420	Postage	66.80	360.23	163.66	385.57	1,000.00	400.00	1,000.00	0.00	0.00%
550.450	Insurance Auto & Equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
550.460	Repairs and Maintenance (Equipment & Vehicles)	0.00	2,037.55	726.57	0.00	200.00	0.00	200.00	0.00	
550.490	Other Expenditures	2,273.44	654.88	249.82	1,250.40	550.00	700.00	550.00	0.00	0.00%
550.491	Code Enforcement Other (Abatement)	1,800.00	1,874.00	19,937.85	22,444.32	50,000.00	0.00	50,000.00	0.00	0.00%
550.493	Special Services - Maps	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
550.520	Operating Expenditures	0.00	68.95	0.00	0.00	0.00	0.00	0.00	0.00	
550.522	Uniforms	0.00	114.81	0.00	80.97	300.00	100.00	300.00	0.00	0.00%
550.540	Education & Training	0.00	373.18	453.00	525.00	1,500.00	500.00	1,500.00	0.00	0.00%
550.541	Travel, Meetings, and Dues	0.00	85.00	205.00	274.89	2,000.00	1,500.00	2,000.00	0.00	0.00%
550.000	Building and Code Enforcement - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Closed accts from Previous Budget years	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	OPERATING EXPENDITURES	**24,228.03**	**18,616.13**	**24,830.00**	**103,103.40**	**87,900.00**	**260,250.00**	**87,900.00**	**0.00**	**0.00%**
	CAPITAL EXPENDITURES	**0.00**	**0.00**	**0.00**	**0.00**	2,000.00	51,750.00	10,000.00	8,000.00	
	TOTAL EXPENDITURES	**48,555.16**	**55,426.03**	**104,880.35**	**174,835.55**	**155,001.00**	**372,601.00**	**225,100.00**	**70,099.00**	**45.22%**

ACCOUNT NUMBER	TYPES OF EXPENDITURES	FY2018/2019 Actuals	FY2019/2020 Actuals	FY2020/2021 Actuals	FY2021/2022 Actuals	FY2022/2023 Budget	2022/2023 Estimated Actuals	FY2023/2024 Proposed Budget	FY 22-23/23-24 Budget Diff	%
571.120	Salaries and Wages	23,538.21	26,519.19	24,999.57	28,448.48	28,912.00	28,912.00	73,358.00	44,446.00	153.73%
571.128	Delivery Van Drivers	61,947.29	67,155.59	69,096.91	68,925.08	70,979.00	70,979.00	90,215.00	19,236.00	27.10%
	Employee Benefits	2,745.79	4,364.18	1,736.20	3,130.02	4,000.00	4,000.00	27,000.00	23,000.00	575.00%
571.100	Employee Benefits - Van Drivers	34,961.14	36,462.97	38,823.07	38,982.10	48,000.00	38,000.00	45,600.00	(2,400.00)	-5.00%
571.140	Overtime	0.00	0.00	0.00	2,563.84	4,500.00	2,000.00	4,500.00	0.00	0.00%
	PERSONNEL COSTS	**123,192.43**	**134,501.93**	**134,655.75**	**142,049.52**	**156,391.00**	**143,891.00**	**240,673.00**	**84,282.00**	**53.89%**
571.240	Insurance (Work Comp)	1,911.47	1,908.31	1,778.83	1,824.55	2,200.00	3,000.00	2,200.00	0.00	0.00%
571.410	Communication Services (Phone & Internet)	3,147.90	3,021.69	2,661.58	2,645.55	3,300.00	2,800.00	3,300.00	0.00	0.00%
571.420	Postage	240.48	57.50	383.72	484.08	500.00	500.00	500.00	0.00	0.00%
571.430	Utility Services	2,915.33	2,446.86	2,566.01	2,615.74	3,300.00	2,700.00	3,300.00	0.00	0.00%
571.460	Repair & Maint Services	54.40	160.00	704.90	429.14	500.00	400.00	500.00	0.00	0.00%
571.490	Other Expenditures	249.00	329.42	134.97	665.53	500.00	600.00	500.00	0.00	0.00%
571.510	Office Supplies	500.32	653.96	1,600.96	2,423.42	2,400.00	3,000.00	2,400.00	0.00	0.00%
571.520	Operating Expenditures	36.00	36.00	235.27	659.94	1,800.00	700.00	1,800.00	0.00	0.00%
571.660	Books & Materials (Audio, Visual)	100.67	1,394.27	6,042.46	4,501.88	20,000.00	10,000.00	20,000.00	0.00	0.00%
	Closed accts from Previous Budget years	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	OPERATING EXPENDITURES	**9,155.57**	**10,008.01**	**16,108.70**	**16,249.83**	**34,500.00**	**23,700.00**	**34,500.00**	**0.00**	**0.00%**
	CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL EXPENDITURES	**132,348.00**	**144,509.94**	**150,764.45**	**158,299.35**	**190,891.00**	**167,591.00**	**275,173.00**	**84,282.00**	**44.15%**

ACCOUNT NUMBER	TYPES OF EXPENDITURES	FY2018/2019 Actuals	FY2019/2020 Actuals	FY2020/2021 Actuals	FY2021/2022 Actuals	FY2022/2023 Budget	2022/2023 Estimated Actuals	FY2023/2024 Proposed Budget	FY 22-23/23-24 Budget Diff	%
572.120	Salaries and Wages	23,724.65	27,888.03	28,952.15	28,828.91	31,380.00	31,380.00	32,940.00	1,560.00	4.97%
572.130	Temporary Employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
572.100	Employee Benefits	14,111.17	15,397.16	15,533.41	18,681.77	20,400.00	20,000.00	24,000.00	3,600.00	17.65%
572.140	Overtime	0.00	0.00	0.00	294.67	0.00	0.00	0.00	0.00	
	PERSONNEL COSTS	**37,835.82**	**43,285.19**	**44,485.56**	**47,805.35**	**51,780.00**	**51,380.00**	**56,940.00**	**5,160.00**	**9.97%**
572.240	Insurance (work comp)	499.58	628.42	596.40	577.91	750.00	900.00	750.00	0.00	0.00%
572.310	Engineering Services - PR	14,788.89	0.00	0.00	2,267.50	0.00	0.00	0.00	0.00	
572.340	Contractual Services	2,248.52	4,270.00	4,090.00	3,804.00	10,000.00	4,500.00	10,000.00	0.00	0.00%
572.400	Petroleum Products	3,134.76	2,199.50	1,829.10	3,718.79	6,000.00	5,000.00	6,000.00	0.00	0.00%
572.410	Communication Services (phone & internet)	257.64	535.57	485.58	484.68	2,000.00	500.00	2,000.00	0.00	0.00%
572.420	Postage	0.00	14.40	12.77	0.00	0.00	0.00	0.00	0.00	
572.430	Utility Services	45,158.80	35,004.77	43,123.84	46,608.72	49,000.00	50,000.00	49,000.00	0.00	0.00%
572.450	Insurance Auto & Equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
572.460	Repair & Maint Service (Equipment & Vehicles)	20,417.89	16,050.54	27,072.22	29,596.05	30,000.00	15,000.00	30,000.00	0.00	0.00%
572.461	Grounds - Bldg / Clean / Maintenance / Repair	25,420.75	21,359.70	23,903.05	28,608.22	24,000.00	25,000.00	24,000.00	0.00	0.00%
572.490	Other Expenditures	357.45	180.00	1,277.10	973.82	500.00	1,200.00	500.00	0.00	0.00%
572.512	Event Expenses	2,319.67	0.00	0.00	0.00	5,000.00	1,000.00	5,000.00	0.00	0.00%
572.513	Hometown Festival (Fireworks)	5,500.00	2,750.00	2,750.00	6,050.00	9,000.00	3,516.00	9,000.00	0.00	0.00%
572.520	Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
572.521	Supplies, & Materials (Tools, Paint, chemicals, Lowes, etc.)	5,535.60	6,603.35	0.00	7,576.24	7,000.00	9,000.00	7,000.00	0.00	0.00%
572.541	Travel, Meetings & Dues	0.00	0.00	(3.12)	0.00	0.00	0.00	0.00	0.00	
572.651	Ball Park Complex	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
572.652	Boat Ramp / Docks	39,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
572.814	CDBG (Grants)	0.00	86.20	35,084.25	94,197.71	0.00	0.00	0.00	0.00	
572.888	Facilities Deposit Refunds	10,875.00	9,881.00	14,643.25	7,825.00	0.00	0.00	0.00	0.00	
572.990	Mistletoe Marketplace	0.00	391.23	11,544.14	1,339.75	3,000.00	2,000.00	3,000.00	0.00	
	Closed accts from Previous Budget years	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	OPERATING EXPENDITURES	**176,014.55**	**99,954.68**	**166,408.58**	**233,628.39**	**146,250.00**	**117,616.00**	**146,250.00**	**0.00**	**0.00%**
	CAPITAL EXPENDITURES	3,900.00	8,780.00	4,730.00	27,455.11	150,000.00	150,000.00	50,000.00	(100,000.00)	
	TOTAL EXPENDITURES	**217,750.37**	**152,019.87**	**215,624.14**	**308,888.85**	**348,030.00**	**318,996.00**	**253,190.00**	**(94,840.00)**	**-27.25%**

SUMMARY OF

REVENUES, TRANSFERS IN, AND EXPENDITURES

ACCOUNT NUMBER	REVENUE CATEGORY	FY2018/2019 Actuals	FY2019/2020 Actuals	FY2020/2021 Actuals	FY2021/2022 Actuals	FY2022/2023 Budget	2022/2023 Estimated Actuals	FY2023/2024 Proposed Budget	FY 22-23/23-24 Budget Diff	%
	UTILITY BILLING RECEIPTS	1,442,053.55	1,768,024.42	1,825,755.65	2,040,123.14	2,005,000.00	2,146,000.00	2,190,000.00	185,000.00	9.23%
	TAP FEES	21,240.00	21,855.00	91,500.00	194,184.62	6,000.00	270,000.00	6,000.00	0.00	0.00%
	FEES - OTHER	241,873.12	237,644.25	320,821.11	508,952.72	179,000.00	638,000.00	209,000.00	30,000.00	16.76%
	OTHER INCOME	12,693.67	11,854.26	9,292.95	3,705.09	6,600.00	22,180.00	7,200.00	600.00	9.09%
	GRANTS	0.00	0.00	72,779.36	716,503.61	727,239.00	727,239.00	0.00	-727,239.00	
	RESTRICTED REVENUES	36,443.26	163,125.00	1,144,931.74	1,988,471.67	0.00	0.00	0.00	0.00	
	Total Income	**1,754,303.60**	**2,202,502.93**	**3,465,080.81**	**5,451,940.85**	**2,923,839.00**	**3,803,419.00**	**2,412,200.00**	**(511,639.00)**	**-17.50%**

ACCOUNT NUMBER	EXPENDITURES BY DEPARTMENT	FY2018/2019 Actuals	FY2019/2020 Actuals	FY2020/2021 Actuals	FY2021/2022 Actuals	FY2022/2023 Budget	2022/2023 Estimated Actuals	FY2023/2024 Proposed Budget	FY 22-23/23-24 Budget Diff	%
	WATER	502,620.59	562,262.78	569,234.71	539,370.07	1,506,502.00	1,689,455.00	1,083,220.00	-423,282.00	-28.10%
	SANITATION	254,302.85	323,223.39	334,315.33	365,777.97	363,204.00	381,204.00	399,204.00	36,000.00	9.91%
	SEWER	711,833.08	631,856.35	705,881.43	835,319.15	1,054,133.00	1,732,760.00	929,776.00	-124,357.00	-11.80%
	TOTAL EXPENDITURES	**1,468,756.52**	**1,517,342.52**	**1,609,431.47**	**1,740,467.19**	**2,923,839.00**	**3,803,419.00**	**2,412,200.00**	**(511,639.00)**	**-17.50%**

UTILITY FUND REVENUES

ACCOUNT NUMBER	TYPES OF REVENUE	FY2018/2019 Actuals	FY2019/2020 Actuals	FY2020/2021 Actuals	FY2021/2022 Actuals	FY2022/2023 Budget	2022/2023 Estimated Actuals	FY2023/2024 Proposed Budget	FY 22-23/23-24 Budget Diff	%
	UTILITY BILLING RECEIPTS									
343.300	Water Charges / User Fee	469,685.73	591,347.71	602,654.57	665,133.30	670,000.00	676,000.00	690,000.00	20,000.00	2.99%
343.400	Garbage Collection	343,277.36	446,954.36	489,932.24	557,222.11	535,000.00	600,000.00	600,000.00	65,000.00	12.15%
343.500	Sewer Charges / User Fee	629,090.46	729,722.35	733,168.84	817,767.73	800,000.00	870,000.00	900,000.00	100,000.00	12.50%
	UTILITY BILLING RECEIPTS Total	**1,442,053.55**	**1,768,024.42**	**1,825,755.65**	**2,040,123.14**	**2,005,000.00**	**2,146,000.00**	**2,190,000.00**	**185,000.00**	**9.23%**
	TAP FEES									
343.310	Water Taps	10,565.00	9,305.00	41,500.00	80,684.62	3,000.00	110,000.00	3,000.00	0.00	0.00%
343.510	Tap Fees - Sewer	10,675.00	12,550.00	50,000.00	113,500.00	3,000.00	160,000.00	3,000.00	0.00	0.00%
	TAP FEES Total	**21,240.00**	**21,855.00**	**91,500.00**	**194,184.62**	**6,000.00**	**270,000.00**	**6,000.00**	**0.00**	**0.00%**
	FEES - OTHER									
343.311	New Water Meters	57,276.86	52,882.00	136,465.00	291,204.62	5,000.00	400,000.00	5,000.00	0.00	0.00%
343.312	Water Reconnect Fee	14,025.00	950.00	75.00	0.00	8,000.00	1,000.00	8,000.00	0.00	0.00%
343.900	Stormwater Fees	63,888.00	62,076.00	63,133.00	75,996.17	65,000.00	100,000.00	85,000.00	20,000.00	30.77%
343.330	Service Charge	19,789.26	33,820.25	29,976.57	35,937.33	16,000.00	35,000.00	16,000.00	0.00	0.00%
343.360	Customer Billing Fee	53,559.00	56,886.00	61,356.54	64,710.00	55,000.00	65,000.00	60,000.00	5,000.00	9.09%
349.000	Late Fees	33,335.00	31,030.00	29,815.00	41,104.60	30,000.00	37,000.00	35,000.00	5,000.00	16.67%
	FEES - OTHER Total	**241,873.12**	**237,644.25**	**320,821.11**	**508,952.72**	**179,000.00**	**638,000.00**	**209,000.00**	**30,000.00**	**16.76%**
	OTHER INCOME									
343.520	Polk County Utility Tax-CITY SH	96.12	97.73	128.09	166.17	100.00	180.00	200.00	100.00	
361.000	Interest Income	3,589.39	4,097.15	3,760.12	874.05	4,500.00	7,000.00	5,000.00	500.00	11.11%
381.000	Inter Fund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
369.901	Miscellaneous Income	9,008.16	7,659.38	5,404.74	2,664.87	2,000.00	15,000.00	2,000.00	0.00	0.00%
383.100	Appropriation from Prior Year Stormwater Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
383.200	Re-Appropriation of Water Imapct Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	OTHER INCOME Total	**12,693.67**	**11,854.26**	**9,292.95**	**3,705.09**	**6,600.00**	**22,180.00**	**7,200.00**	**600.00**	**9.09%**
	GRANTS									
382.100	CDBG - POLK COUNTY	0.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	
369.992	AMERICAN RESCUE PLAN GRANT	0.00	0.00	52,779.36	716,503.61	727,239.00	727,239.00	0.00	(727,239.00)	
331.351	LIFT STATION FDEP/USDA GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	GRANTS Total	**0.00**	**0.00**	**72,779.36**	**716,503.61**	**727,239.00**	**727,239.00**	**0.00**	**(727,239.00)**	
	RESTRICTED REVENUES									
324.210	Impact Fees-Water-residental	4,250.00	77,750.00	623,500.00	1,068,360.77	0.00	0.00	0.00	0.00	
324.211	Impact Fees-Sewer-residential	32,193.26	85,375.00	521,431.74	920,110.90	0.00	0.00	0.00	0.00	
324.220	Impact Fees-Water-commercial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
324.221	Impact Fees-Sewer-commercial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	RESTRICTED REVENUES Total	**36,443.26**	**163,125.00**	**1,144,931.74**	**1,988,471.67**	**0.00**	**0.00**	**0.00**	**0.00**	
	Grand Total	**1,754,303.60**	**2,202,502.93**	**3,465,080.81**	**5,451,940.85**	**2,923,839.00**	**3,803,419.00**	**2,412,200.00**	**(511,639.00)**	**-17.50%**
382.300	Capital Contributions from Govt									

ACCOUNT NUMBER	TYPES OF EXPENDITURES	FY2018/2019 Actuals	FY2019/2020 Actuals	FY2020/2021 Actuals	FY2021/2022 Actuals	FY2022/2023 Budget	2022/2023 Estimated Actuals	FY2023/2024 Proposed Budget	FY 22-23/23-24 Budget Diff	%
	SALARIES/WAGES & BENEFITS									
533.120	Salaries/Wages	113,118.26	130,735.08	129,354.66	135,493.17	131,249.00	131,249.00	103,499.00	(27,750.00)	-21.1%
	Benefits	47,981.89	48,134.77	52,079.92	51,178.47	66,000.00	50,000.00	48,000.00	(18,000.00)	-27.3%
533.140	Overtime	2,429.55	3,902.69	2,502.12	2,965.37	3,500.00	3,200.00	3,500.00	0.00	0.0%
	On Call Pay	7,669.79	8,087.86	8,426.82	10,447.17	9,500.00	10,500.00	11,000.00	1,500.00	15.8%
	PERSONNEL COSTS	**171,199.49**	**190,860.40**	**192,363.52**	**200,084.18**	**210,249.00**	**194,949.00**	**165,999.00**	**(44,250.00)**	**-21.0%**
	OPERATING EXPENSES									
533.240	Insurance (work comp)	2,675.40	2,589.95	2,465.21	3,125.23	3,000.00	3,500.00	3,500.00	500.00	16.7%
533.300	Operating Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
533.310	Engineering Services	687.50	13,184.47	49,816.82	6,425.60	10,000.00	15,000.00	10,000.00	0.00	0.0%
533.311	Legal Services	32.19	2,013.04	32,666.45	2,135.00	6,000.00	1,000.00	6,000.00	0.00	0.0%
533.320	Accounting & Auditing - WD	5,000.00	5,500.00	6,000.00	6,000.00	6,500.00	12,500.00	6,500.00	0.00	0.0%
533.340	Contractual Services	6,337.19	4,575.00	7,553.42	13,276.08	8,000.00	14,000.00	15,000.00	7,000.00	87.5%
533.400	Petroleum Products	5,968.82	3,822.23	5,220.22	10,339.26	10,000.00	12,000.00	12,000.00	2,000.00	20.0%
533.410	Communications Services	6,004.67	7,019.42	6,288.88	5,444.19	7,000.00	7,000.00	7,000.00	0.00	0.0%
533.420	Postage	9,254.40	9,262.76	8,850.88	8,912.61	10,000.00	9,000.00	10,000.00	0.00	0.0%
533.430	Utilities	32,027.73	55,040.24	25,694.79	8,872.89	57,000.00	12,000.00	57,000.00	0.00	0.0%
533.450	Insurance Auto & Equipment	10,802.30	11,544.05	6,415.78	14,245.71	15,000.00	20,000.00	20,000.00	5,000.00	33.3%
533.460	Repairs & Maint Svc (Equip/Veh)	27,398.52	23,113.10	20,693.70	24,633.16	25,000.00	25,000.00	26,000.00	1,000.00	4.0%
533.462	Water System Maintenance of Right of Way & Easements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
533.480	ADVERTISING	2,666.60	2,381.00	2,030.40	2,917.25	2,500.00	1,500.00	2,500.00	0.00	0.0%
533.490	Other Expenditures	1,886.53	2,180.14	1,961.81	2,212.56	2,000.00	2,500.00	2,000.00	0.00	0.0%
533.500	RUS EXPENSES (WATER)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
533.520	Operating Expenditures	669.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
533.521	Supplies & Materials (Tools)	5,461.69	13,343.35	9,925.26	291.07	10,000.00	7,000.00	10,000.00	0.00	0.0%
533.522	Uniforms	1,062.53	903.53	858.59	595.92	1,000.00	800.00	1,000.00	0.00	0.0%
533.540	Education and Training	382.00	150.00	241.67	175.00	250.00	200.00	250.00	0.00	0.0%
533.541	Travel, Meetings, & Dues	374.25	280.00	572.73	546.43	600.00	500.00	600.00	0.00	0.0%
533.555	Chemicals	6,876.50	0.00	0.00	15,100.40	14,500.00	15,000.00	16,000.00	1,500.00	10.3%
533.560	Polk County Regional Water Coopertaive	2,537.74	1,462.36	1,298.07	5,589.35	3,000.00	33,000.00	160,344.00	157,344.00	5244.8%
533.998	Reserve/Contingency	0.00	0.00	0.00	0.00	152,493.00	875,596.00	109,827.00	(42,666.00)	-28.0%
533.602	Repairs and Maint-Syst (Water Plants, Lines, Pumps, etc)	56,399.99	60,847.84	17,964.74	24,446.83	40,000.00	110,000.00	40,000.00	0.00	0.0%
	OPERATING EXPENSES Total	**184,505.93**	**219,212.48**	**206,519.42**	**155,284.54**	**383,843.00**	**1,177,096.00**	**515,521.00**	**131,678.00**	**34.3%**
	CAPITAL OUTLAY									
533.600	Capital Outlay - WD	0.00	4,244.51	0.00	0.00	40,000.00	40,000.00	95,000.00	55,000.00	
533.601	USDA WATER TANK ARRA EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
533.602	Repairs & Maint Svc (Plants)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
533.603	GREEN ACRES CDBG PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
533.604	GREEN ACRES NEW WELL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
533.635	Capital Outlay - water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
533.641	NEW TRUCK	241.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	CAPITAL OUTLAY Total	**241.17**	**4,244.51**	**0.00**	**0.00**	**40,000.00**	**40,000.00**	**95,000.00**	**55,000.00**	
	MISC EXPENSES									
533.650	Depreciation	76,769.47	77,050.20	89,456.83	126,586.77	0.00	0.00	0.00	0.00	

533.900	Bad Debt Expense - WD	(353.09)	5,649.52	14,496.40	2,512.03	0.00	0.00	0.00	0.00	
	MISC EXPENSES Total	**76,416.38**	**82,699.72**	**103,953.23**	**129,098.80**	**0.00**	**0.00**	**0.00**	**0.00**	
	TRANSFERS TO GENERAL FUND									
533.581	Transfer to General Fund/Adm	42,500.04	38,958.37	42,500.04	42,500.04	60,900.00	60,900.00	75,190.00	14,290.00	23.5%
	TRANSFERS TO GENERAL FUND Total	**42,500.04**	**38,958.37**	**42,500.04**	**42,500.04**	**60,900.00**	**60,900.00**	**75,190.00**	**14,290.00**	**23.5%**
	DEBT SERVICE									
533.992	Debt Service 1999 Bond - WD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
533.996	Debt Service Rus Water	27,757.58	26,287.30	23,898.50	11,343.19	31,510.00	31,510.00	31,510.00	0.00	0.0%
	Debt Service 2010 USDA Bonds Water Meters		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
533.997	DEBT SERVICE-PLATINUM BANK		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	DEBT SERVICE Total	**27,757.58**	**26,287.30**	**23,898.50**	**11,343.19**	**31,510.00**	**31,510.00**	**31,510.00**	**0.00**	**0.0%**
	Due To Payback									
533.999	AMERICAN RESCUE PLAN EXPENSE	0.00	0.00	0.00	1,059.32	780,000.00	185,000.00	200,000.00	(580,000.00)	
	Due To General Fund For Payroll back Payroll	0.00	0.00	0.00	0.00		0.00	0.00	0.00	
	Due to Total	**0.00**	**0.00**	**0.00**	**1,059.32**	**780,000.00**	**185,000.00**	**200,000.00**	**(580,000.00)**	
	Grand Total	**502,620.59**	**562,262.78**	**569,234.71**	**539,370.07**	**1,506,502.00**	**1,689,455.00**	**1,083,220.00**	**(423,282.00)**	**-28.1%**

GARBAGE FUND

ACCOUNT NUMBER	TYPES OF EXPENDITURES	FY2018/2019 Actuals	FY2019/2020 Actuals	FY2020/2021 Actuals	FY2021/2022 Actuals	FY2022/2023 Budget	2022/2023 Estimated Actuals	FY2023/2024 Proposed Budget	FY 22-23/23-24 Budget Diff	%
534.120	SALARIES/WAGES & BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
534.140	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	PERSONNEL COSTS	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
	OPERATING EXPENSES									
534.311	Legal Services	0.00	90.13	0.00	0.00	0.00	0.00	0.00	0.00	
534.340	Contract for Solid Waste	234,808.87	301,864.59	313,111.33	344,473.22	342,000.00	360,000.00	378,000.00	36,000.00	10.53%
534.300	Operating Expenses - Other	0.00	64.67	0.00	0.00	0.00	0.00	0.00	0.00	
534.341	Landfill Solid Waste	56.98	0.00	0.00	100.75	0.00	0.00	0.00	0.00	
	OPERATING EXPENSES Total	**234,865.85**	**302,019.39**	**313,111.33**	**344,573.97**	**342,000.00**	**360,000.00**	**378,000.00**	**36,000.00**	**10.53%**
	TRANSFERS									
534.581	Transfer Out-Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
534.913	Due to Gen Fund Admin S Waste	19,437.00	21,204.00	21,204.00	21,204.00	21,204.00	21,204.00	21,204.00	0.00	0.00%
	TRANSFERS Total	**19,437.00**	**21,204.00**	**21,204.00**	**21,204.00**	**21,204.00**	**21,204.00**	**21,204.00**	**0.00**	**0.00%**
	Grand Total	**254,302.85**	**323,223.39**	**334,315.33**	**365,777.97**	**363,204.00**	**381,204.00**	**399,204.00**	**36,000.00**	**9.91%**

SEWER -STORMWATER FUND

ACCOUNT NUMBER	TYPES OF EXPENDITURES	FY2018/2019 Actuals	FY2019/2020 Actuals	FY2020/2021 Actuals	FY2021/2022 Actuals	FY2022/2023 Budget	2022/2023 Estimated Actuals	FY2023/2024 Proposed Budget	FY 22-23/23-24 Budget Diff	%
535.120	Salaries/Wages & Benefits	113,261.90	125,493.34	128,690.06	169,359.18	172,419.00	192,419.00	177,938.00	5,519.00	3.20%
	Benefits	46,024.17	53,974.65	54,641.63	78,080.48	70,000.00	80,000.00	96,000.00	26,000.00	37.14%
535.124	Overtime	1,693.17	9,184.32	4,049.58	5,082.28	4,500.00	6,000.00	6,000.00	1,500.00	33.33%
	on-call pay	7,997.85	8,313.33	8,730.33	10,604.38	9,500.00	11,000.00	11,000.00	1,500.00	15.79%
	PERSONNEL COSTS	**168,977.09**	**196,965.64**	**196,111.60**	**263,126.32**	**256,419.00**	**289,419.00**	**290,938.00**	**34,519.00**	**13.46%**
	OPERATING EXPENSES									
535.240	Insurance (work comp)	1,929.03	2,415.17	2,494.50	2,636.16	3,000.00	2,800.00	3,000.00	0.00	0.00%
535.310	Engineering	687.50	0.00	14,702.47	21,535.72	15,000.00	12,000.00	15,000.00	0.00	0.00%
535.311	Legal Services	32.19	357.28	0.00	0.00	600.00	200.00	600.00	0.00	0.00%
535.312	NPDES Charges (Moved from the Street Department)	0.00	0.00	0.00	0.00	1,000.00	124.00	1,000.00	0.00	0.00%
535.320	Accounting & Auditing - SW	8,000.00	9,948.75	6,700.00	7,100.00	11,000.00	1,500.00	11,000.00	0.00	0.00%
535.340	Contractual Services	2,553.09	3,762.74	6,389.90	9,413.25	8,500.00	10,000.00	10,000.00	1,500.00	17.65%
535.400	Petroleum Products	3,419.01	3,403.52	2,396.21	6,180.74	10,000.00	8,200.00	10,000.00	0.00	0.00%
535.410	Communications Services	3,583.37	4,050.47	3,014.61	4,201.86	4,500.00	5,000.00	4,500.00	0.00	0.00%
535.420	Postage	8,647.84	9,163.75	8,441.27	8,555.90	9,500.00	9,000.00	9,500.00	0.00	0.00%
535.430	Utilities	10,506.43	10,148.27	20,525.16	43,737.42	30,000.00	55,000.00	50,000.00	20,000.00	66.67%
535.431	Wastewater Treatment - SW	142,849.34	139,453.05	161,249.07	149,423.38	160,000.00	180,000.00	160,000.00	0.00	0.00%
535.450	Insurance Auto & Equip	14,749.46	15,714.56	8,174.46	18,150.64	29,500.00	22,000.00	29,500.00	0.00	0.00%
535.460	Repairs & Maint Svc (Equip/Veh)	1,470.90	0.00	5,020.35	3,924.90	5,000.00	13,000.00	5,000.00	0.00	0.00%
535.462	Waste Water System Maint. Of Right of Ways & Easements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
535.490	Other Expenditures	630.90	588.06	1,085.78	735.52	500.00	1,000.00	500.00	0.00	0.00%
535.520	Operating Expenditures	0.00	828.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
535.521	Supplies & Materials (Tools)	2,299.54	377.00	1,159.76	2,253.11	2,000.00	2,200.00	25,000.00	23,000.00	1150.00%
535.522	Uniforms	773.54	678.99	693.59	775.42	1,000.00	1,000.00	1,000.00	0.00	0.00%
535.540	Education & Training	90.00	0.00	116.67	174.99	0.00	100.00	0.00	0.00	0.00%
535.541	Travel, Meetings & Dues	280.00	280.00	572.71	546.37	1,500.00	500.00	1,500.00	0.00	0.00%
	Reserve/Contingency	0.00	0.00	0.00	0.00	152,493.00	875,596.00	109,827.00	(42,666.00)	-27.98%
535.602	Repairs & Maint-Syst (Lift Sta)	69,524.08	8,303.26	25,802.25	21,777.91	15,000.00	89,000.00	20,000.00	5,000.00	33.33%
	OPERATING EXPENSES Total	**272,026.22**	**209,473.42**	**268,538.76**	**301,123.29**	**460,093.00**	**1,288,220.00**	**466,927.00**	**6,834.00**	**1.49%**
	CAPITAL OUTLAY									
535.600	Capital Outlay	0.00	0.00	4,634.77	47,500.00	50,000.00	47,500.00	50,000.00	0.00	0.00%
535.650	Depreciation - Sewer	148,107.50	104,217.48	89,861.25	107,453.78	0.00	0.00	0.00	0.00	
535.999	AMERICAN RESCUE PLAN EXPENSE	0.00	0.00	26,389.68	1,086.32	0.00	0.00	0.00	0.00	
535.800	**CAPITAL OUTLAY Total**	**148,107.50**	**104,217.48**	**120,885.70**	**156,040.10**	**50,000.00**	**47,500.00**	**50,000.00**	**0.00**	**0.00%**
	DEBT SERVICE									
535.994	Debt Service SRF 201 Planning	15,571.80	13,859.22	10,676.72	8,037.24	115,000.00	0.00	0.00	(115,000.00)	
535.994	LEASE OF TRUCK	2,365.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
535.995	Lift Station Debt Svc-Bond Pmt	10,702.67	10,535.12	10,363.18	10,186.73	21,721.00	21,721.00	21,721.00	0.00	0.00%
535.996	Debt Service - Harrison Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	DEBT SERVICE Total	**28,639.52**	**24,394.34**	**21,039.90**	**18,223.97**	**136,721.00**	**21,721.00**	**21,721.00**	**(115,000.00)**	**-84.11%**
	TRANSFERS									
535.581	Transfer Out - Other Funds	38,958.37	42,500.04	42,500.04	42,500.04	60,900.00	60,900.00	75,190.00	14,290.00	23.46%
	TRANSFERS Total	**38,958.37**	**42,500.04**	**42,500.04**	**42,500.04**	**60,900.00**	**60,900.00**	**75,190.00**	**14,290.00**	**23.46%**

538.900	Stormwater Expenses - Personnel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
538.910	Stormwater Expenses - Operating	0.00	0.00	2,500.00	0.00	40,000.00	25,000.00	25,000.00	(15,000.00)	
538.930	Stormwater Expenses - Depr	54,305.43	54,305.43	54,305.43	54,305.43	0.00	0.00	0.00	0.00	
538.000	Stormwater Expenses - Other	818.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Transfer of Out of Stormwater fees	0.00	0.00	0.00	0.00	50,000.00	0.00	0.00	(50,000.00)	
	STORMWATER Total	**55,124.38**	**54,305.43**	**56,805.43**	**54,305.43**	**90,000.00**	**25,000.00**	**25,000.00**	**(65,000.00)**	**-72.22%**
	CAPITAL EXPENDITURES - Harrison Project	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
	Due to General Fund for Payroll	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
	Grand Total	**711,833.08**	**631,856.35**	**705,881.43**	**835,319.15**	**1,054,133.00**	**1,732,760.00**	**929,776.00**	**(124,357.00)**	**-11.80%**

* CAPITAL EXPENDITURES - STORMWATER FEES

ACCOUNT NUMBER	TYPES OF REVENUE	FY2018/2019 Actuals	FY2019/2020 Actuals	FY2020/2021 Actuals	FY2021/2022 Actuals	FY2022/2023 Budget	2022/2023 Estimated Actuals	FY2023/2024 Proposed Budget	FY 22-23/23-24 Budget Diff	%
311.100	CRA Ad Valorem tax -EL	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	0.00	0.00%
311.101	Polk County City's tax increment- EL CRA	38,465.03	39,311.46	39,919.75	44,068.66	45,000.00	50,918.00	52,000.00	7,000.00	15.56%
310.000	Taxes - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
360.000	Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
361.100	Interest Income	221.05	340.68	336.36	22.28	400.00	100.00	100.00	(300.00)	-75.00%
375.000	Reapp of Prior Yr. Surplus	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
381.700	Transfer -in	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL REVENUES	**58,686.08**	**59,652.14**	**60,256.11**	**64,090.94**	**65,400.00**	**71,018.00**	**72,100.00**	**6,700.00**	**10.24%**
ACCOUNT NUMBER	**TYPES OF EXPENDITURES**	**FY2019/2020 Actuals**	**FY2020/2021 Actuals**	**FY2021/2022 Actuals**	**FY2021/2022 Actuals**	**FY2022/2023 Budget**	**2022/2023 Estimated Actuals**	**FY2023/2024 Proposed Budget**	**FY 22-23/23-24 Budget Diff**	**%**
510.310	Engineering	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
510.311	Legal Services	90.12	64.38	0.00	555.00	2,000.00	500.00	2,000.00	2,000.00	0.00%
510.313	Planning Services	0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00%
510.320	Accounting & Auditing	0.00	0.00	0.00	779.77	3,000.00	1,000.00	3,000.00	3,000.00	0.00%
510.340	Contractual Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
510.410	Communication Services (phone & internet)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
510.420	Postage	0.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	0.00%
510.430	Utilities	1,509.73	1,592.24	1,625.82	2,419.03	2,000.00	2,700.00	3,000.00	1,000.00	50.00%
510.460	Repair & Maint Service	1,139.55	175.00	175.00	175.00	1,000.00	350.00	1,000.00	0.00	0.00%
510.470	Printing and Binding	0.00	0.00	0.00	0.00	500.00	0.00	500.00	0.00	0.00%
510.480	Advertising	106.00	59.00	59.00	280.89	500.00	300.00	500.00	0.00	0.00%
510.490	Other Expenditures	175.00	0.00	0.00	50.00	0.00	0.00	0.00	0.00	
510.510	Office Supplies	0.00	0.00	1,034.41	0.00	500.00	0.00	500.00	0.00	0.00%
510.514	Marketing and Promotions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
510.520	Operating Supplies	38.16	0.00	0.00	0.00	500.00	300.00	500.00	0.00	0.00%
510.540	Education & Training	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
510.541	Travel, Meetings, and Dues	0.00	0.00	0.00	0.00	100.00	0.00	100.00	0.00	0.00%
510.581	Transfer Out-Other Funds	20,004.00	20,004.00	20,004.00	20,004.00	20,004.00	20,004.00	20,004.00	0.00	0.00%
510.832	Façade Grant	0.00	0.00	0.00	0.00	4,000.00	0.00	4,000.00	0.00	0.00%
510.995	Transfer to City - Gen Fund	5,115.60	7,966.70	9,191.79	10,683.02	0.00	10,683.00	0.00	0.00	
	Contingency	0.00	0.00	0.00	0.00	29,196.00	35,181.00	34,896.00	5,700.00	19.52%
510.631	Decorative Street Lights / Installation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Closed accts from Previous Budget years	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	OPERATING EXPENSES	**28,178.16**	**29,861.32**	**32,090.02**	**34,946.71**	**65,400.00**	**71,018.00**	**72,100.00**	**13,800.00**	**10.24%**
	CAPITAL EXPENSES	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
	TOTAL EXPENSES	**28,178.16**	**29,861.32**	**32,090.02**	**34,946.71**	**65,400.00**	**71,018.00**	**72,100.00**	**20,500.00**	**10.24%**