



2023

Adopted Budget



Volumes No.1 and No. 2

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BUDGET ORGANIZATION



Budget Structure

The Adopted 2023 Budget for the City contains the following volumes and supplemental budget documents and/or appendices.

Figure No.1: Budget Structure and Volumes		
Volume No.	Title	Description
I	Budget Overview and Summary	<p>A summary of the overall budget containing a brief history of the organization, demographic and economic trends, organizational structure, budget summaries, major budget assumptions and factors, and analysis and discussion of budget decisions along with a review of fund balances and debt service.</p> <p>The summary also includes discussion of common budget terms and information about any underlying assumption as appendices, if needed.</p>
II	Budget Detail and Financial Reports	<p>A detailed review of all budgeted revenues and expenditures, including personnel, materials and supplies. The volume represents the adopted budget for the purposes of budget authority and compliance.</p>
III	Capital Investment Program (CIP)	<p>A summary and detailed review of the various capital budgets and funds of the City including individual project analysis, debt service and other considerations. This volume represents the adopted budget for the purposes of budget authority and compliance for all capital project funds.</p> <p>Due to its length, the City compiles the Final 2023–2027 CIP as a separate document.</p>
Other	Financial Management Policies	<p>Each volume and/or section of this budget is adopted in compliance with the various financial management polices as adopted by the City Council. For more information on these polices, please contact the Finance Department.</p>

BUDGET AUTHORITY



The Adopted Budget for the City of Fridley, Minnesota (City, Fridley) for the Fiscal Year beginning January 1, 2023 and ending December 31, 2023.

Pursuant to Section 7.04 and 7.05, and other applicable chapters or sections of the City Charter, this document and its associated volumes and appendices shall be considered the estimates as prepared by the City Manager and the complete financial plan for the City for the ensuing fiscal year. This document contains the sums to be raised and from what sources, and the sums to be spent and for what purposes. For the purposes of compliance, these documents, assembled in three volumes, shall be the Adopted 2023 Budget.

With the support of the City Manager and other staff, the City Council reviewed this budget on May 9, August 22, and September 12, 2022. The City Council and other applicable officials involved in the development of this budget are listed below.

Elected Officials

4 Year Terms
Expiring December

Mayor	Scott J. Lund	2024
Councilmember At-Large	David Ostwald	2024
Councilmember, Ward No. 1	Thomas Tillberry	2022
Councilmember, Ward No. 2	Stephen Eggert	2022
Councilmember, Ward No. 3	Ann R. Bolkcom	2022

Appointed Officials

City Manager	Walter T. Wysopal
City Attorney, Civil Affairs	Sarah J. Sonsalla
City Attorney, Criminal Affairs	City of Coon Rapids
City Clerk	Melissa M. Moore

Department Directors

Director of Community Development	Scott J. Hickok
Director of Parks and Recreation	Michael W. Maher
Director of Employee Resources	Rebecca A. Hellegers
Director of Finance and City Treasurer	Joseph A. Starks
Director of Public Safety and Chief of Police	Brian T. Weierke
Director of Public Works and City Engineer	James P. Kosluchar

Volume No. 1

Budget Overview and Summary



INTRODUCTION AND BUDGET SUMMARY



This section of the Final 2023 Budget provides information regarding the following budget areas or topics:

- Introduction;
- Budget goals and objectives;
- Budget challenges and issues; and
- Budget-at-a-Glance.

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Introduction

The City of Fridley (City) seeks to provide its residents, businesses and their visitors with a remarkable community. As part of this commitment, the City Council and City Manager strive to provide an organization that meets the expectations and needs of the community through a thoughtful and fiscally responsible, annual budget. In order to guide and inform the development of the annual budget, the City relies upon a series of guiding principles and documents, principally the Vision Statement, Organizational Values and the strategic plan, known as Focus on Fridley.

Vision Statement and Organizational Values. In 2015, the City Council adopted the following Vision Statement to generally guide the operations, programs and projects of the City. The City Council reaffirmed this Vision Statement in 2019: *We believe Fridley will be a safe, vibrant, friendly and stable home for families and businesses.*

The City Council also established three primary Organizational Values to guide the behaviors and culture of the organization. In all things, the City shall be: *Friendly, Responsive and Driven*. These values are always at the center of any discussion about changes in the budget. In fact, any major budget adjustment or request submitted by the City Manager identifies the Organizational Value(s) enhanced by the change.

Focus of Fridley. More specifically, in 2019, the City Council, through two strategic planning workshops, discussed their ideas and thoughts for the City over the next several years. Using these discussions, the City Council eventually compiled a strategic plan, known as Focus on Fridley. Along with several specific projects, the City Council identified five strategic goals or “focus areas” to guide other City initiatives and programs. In no particular order, these Focus Areas are:

- Community Identity and Relationship Building;
- Public Safety and Environmental Stewardship;
- Vibrant Neighborhoods and Places;
- Financial Stability and Commercial Prosperity; and
- Organizational Excellence.

These Focus Areas provide guidance throughout the development of the budget and serve as direction for daily activities and expenditures of the organization. Based on previous practices, the City Council may conduct another strategic planning exercise in 2023, which will have a similar impact on the budget development process.

Budget Goals and Objectives

Like other local governments, and consistent with the Guiding Principles outlined above, the City Council continues its effort to provide excellent public services at a fiscally responsible cost to the property tax- and utility rate payers. Under these general goals and objectives, the City Council relies upon a series of specific guidelines to inform the development of the annual budget:

- To stabilize ongoing revenues and expenditures, and eliminate unanticipated variances;
- To maintain structural balance and appropriate fund balance levels;
- To increase accountability and transparency throughout the budget process;
- To make greater use of existing City resources; and
- To ensure a financially competitive organization while maintaining strong service levels.

In addition to these activities, the City also strives to improve the financial awareness and literacy of both internal staff and external stakeholders. As such, the City conducts monthly internal meetings to review key financial data and changes in applicable fiscal policies. Additionally, the City conducts or plans to conduct several community events to improve the understanding of the public with respect to City services and to provide an important avenue for the public to express their critiques, ideas and thoughts regarding City operations, projects and ultimately the budget.

Budget Challenges and Issues, Short-Term

Along with the goals and objectives, the City also actively acknowledges and seeks to address various challenges and issues concerning the financial health of the organization. The City further acknowledges that some of these issues may be beyond its exclusive control. However, the City Council works diligently to limit these and other risks for the City and its stakeholders.

Inflationary Pressures. Multi-decade high inflation continues to have a profound impact on the City. The October 2022 inflation rate slowed slightly from a multi-decade high of 9.1% in June to 7.7%. The Federal Reserve has aggressively increased the Federal Funds Rate from 0.25% at the end of 2021 to a current target of 3.75-4.00%, with further increases anticipated. The intention behind increasing the Federal Funds Rate is to slow down the economy, thereby lowering inflation. The impact from inflationary pressures on the 2023 Adopted Budget is seen primarily in fuel expenditures, as well as utility (gas, electric, etc.) expenditures.

American Rescue Plan Act (ARPA). In 2022, the City received a second settlement of \$1,520,444 in ARPA fund from the Federal Government. The City has planned to use these funds towards significant, necessary, and critical utility infrastructure projects. By utilizing the funds in this way, it benefits the community in multiple ways. It keeps the City's aging utility infrastructure safe and maintained and

keeps utility rates stable for the community by reducing the need for debt issuances to fund utility infrastructure improvements, thereby saving interest that otherwise would have been paid if debt was issued.

Park System Improvement Plan. In 2022, the City issued \$20.7 million in General Obligation Tax Abatement Bonds as a means for financing a majority of the \$30 mil. Park System Improvement Plan (PSIP), with the remaining amount being funded from internal City funds, specifically the Community Investment Fund. The project is estimated to span approximately 8 years. Debt service payments for the bonds will need to be levied for beginning in 2023 and repaid over 15 years. There will be a significant amount of capital expenditures in the Parks Capital Fund beginning in 2023 and continuing for the next several years as the PSIP progresses.

State Aids and Grants. The State of Minnesota (State) provides the City with various financial aids to defray the costs of certain activities and programs, including, but not limited to Local Government Aid (LGA), Municipal State Aid (MSA), Police State Aid and Fire State Aid. These various funding sources tend to fluctuate based on the financial health of the State and political will of elected State officials. To protect the City and its operations from this volatility, the City Council established policy of limiting General Fund revenues to more than 10% from State aid and similar sources. In the past several years, the City Council also reallocated more than \$682,000 of LGA from the operating budget to the Capital Project Funds. Similar to the Adopted 2022 Budget, the Adopted 2023 Budget appropriates approximately 10% of these funding sources, including about 3% from LGA, to the General Fund, satisfying the policy of the City Council.

Economic Health. In addition to thoughtfully budgeting State funding sources, the City also actively monitors the statuses of the local, regional, national and international economies. The City remains home to several national and international corporations. In fact, as of 2021, commercial and industrial uses account for almost 42% of the property tax base. As such, any downturn in the economy, particularly the manufacturing sector, will have an impact on the City. The City continues efforts to diversify its property tax base through several redevelopment efforts, mostly notably through the addition of single- and multi-family housing. In fact, between 2016 and 2022, the City added approximately 1,046 units of housing.

The Adopted 2023 Budget assumes a period of general economic deceleration as measured by a general slowing in US Real GDP from 5.7 in 2021, to a forecasted 2.8 in 2022 and 2.2 in 2023. Conservative revenue projections are included in this proposal to align with a general slowing of the economy.

Budget Challenges and Issues, Long-Term

Apart from these short-term consideration, the City must also weigh several long- or longer-term issues and/or goals against the immediate needs of the organization and/or community. Generally, the Adopted 2023 Budget successfully balanced these needs and provided an opportunity for the City to either address or move toward addressing these challenges.

Park System Improvement Plan. As mentioned above, in 2022, the City issued \$20.7 million in General Obligation Tax Abatement Bonds as a means for financing a majority of the \$30 mil. Park System Improvement Plan (PSIP), with the remaining amount being funded from internal City funds, specifically the Community Investment Fund. The project is estimated to span approximately 8 years. Debt service payments for the bonds will need to be levied for beginning in 2023 and repaid over 15 years. There will be a significant amount of capital expenditures in the Parks Capital Fund beginning in 2023 and continuing for the next several years as the PSIP progresses.

Demands for Service. As the population of the City continues to increase and become more diverse, the City will experience new and greater demands for programs and services. For example, an increasing population will result in a need for more public safety personnel and equipment, and place greater stress on City infrastructure. Understanding these dynamics will be key for ensuring the appropriate use of City resources.

To address this challenge, the City continues to explore various strategies and programs, such as the formation of a continuous improvement effort, known as the Process Management Team, to eliminate waste and improve the efficiency of City services. More specifically, the City constructed a new Fridley Civic Campus, which opened in 2018, to provide the organization with facilities to respond to the increasing demand for City services. Lastly, the organization recently conducted a statistically significant, community-wide survey, which polled resident thoughts and ratings on various City activities and services. It also surveyed their specific opinions about the pending Park System Improvement Plan. The City Council will use the results of the survey to inform their decision-making on a variety of topics.

Organizational Competitiveness. Like any local government or private business, the City strives to maintain its competitiveness with surrounding communities within a variety of areas, such as local amenities, quality of services, property tax rates and public utility rates. The City regularly reviews the activities and costs-of-living of area municipalities to ensure a strong return on investment for residents and businesses. In addition to these efforts, the City Council and City Manager work diligently to make the City an excellent place to work with competitive pay and benefits to both attract and retain a talented workforce. Additionally, in 2021 and 2022, the City reviewed the Compensation Plan with the assistance of an external consultant. The review included a benchmark market analysis and

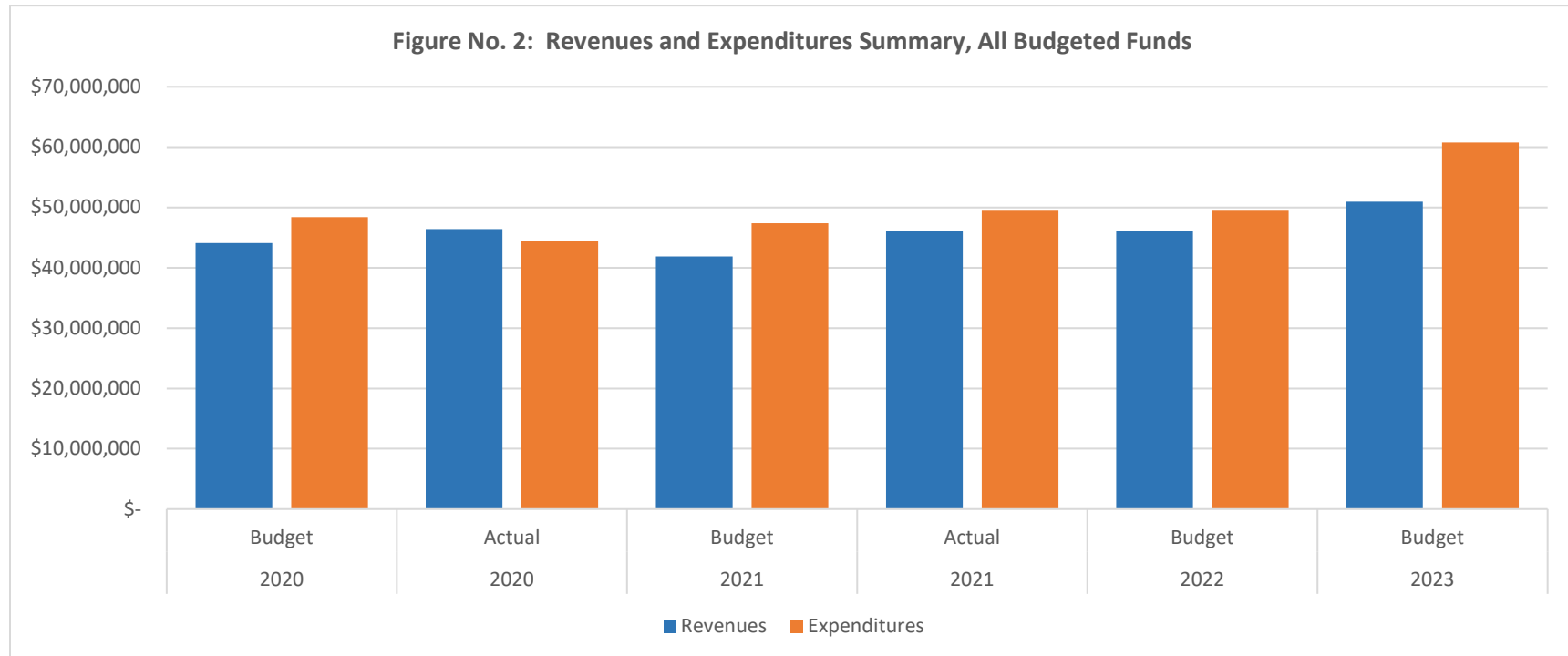
Compensation Plan design adjustments. The plan was implemented in 2022 with 2022 budget authority. The City will continue to be thoughtful in supporting both competitive wages and property taxes through the thoughtful reallocation of existing financial resources.

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Budget-at-a-Glance

The Adopted 2023 Budget authorizes up to \$60,762,800 of expenditures for all budgeted funds, an increase of about \$11,323,100 or 22.9% compared to the previous year. Generally, this change reflects a series of budget adjustments among the various budget categories, including an increase in 1) capital expenditures of \$9,325,000 or 133.9% largely due to projects related to the Park System Improvement Plan and 2) personnel services of \$1,084,600 or 5.7% to respond to employment cost pressures and based on labor agreements.

The Adopted 2023 Budget supports these expenditures with \$50,959,200 of revenues across all budgeted funds, an increase of about \$4,778,300 or 10.35% compared to the previous year. Primarily, the increase in revenues reflect an increase of \$2,462,100 or 38.41% in intergovernmental revenues due to an increase in Federal grants for certain street projects.



Based on these changes, the Adopted 2023 Budget reflects a planned, negative variance of \$9,803,600 across all budgeted funds. To support these costs, the City plans to make use of a variety of internal funding sources, including but not limited to:

- About \$117,300 of fund balance from among the Special Revenue Funds;
- About \$8,195,600 of fund balance from various Capital Project Funds;
- About \$1,478,500 of fund balance from various Enterprise Funds; and

Summary (Enterprise and Governmental Funds)

	2020	2020	2021	2021	2022	2023
Revenues	Budget	Actual	Budget	Actual	Budget	Budget
41 - Taxes	\$ 12,908,532	\$ 12,947,059	\$ 13,509,500	\$ 13,798,450	\$ 14,166,300	\$ 14,455,700
42 - Special Assessments	1,509,100	725,482	448,150	743,471	606,400	1,083,800
43 - Licenses and Permits	1,300,300	1,559,004	1,289,500	1,526,246	1,435,900	1,371,700
44 - Intergovernmental	4,443,970	6,058,684	4,518,070	4,130,752	5,932,900	8,211,900
45 - Charges for Services	3,152,300	2,903,062	3,067,420	3,285,867	3,072,200	3,693,400
46 - Fines and Forfeitures	167,500	116,346	161,400	130,986	159,600	133,400
47 - Miscellaneous	428,885	1,092,362	431,490	93,536	401,800	758,300
48 - Proprietary Revenue	17,535,980	18,309,462	19,144,800	19,879,487	19,729,100	20,205,900
49 - Other Financing Sources	2,643,700	2,729,735	598,700	681,654	676,700	1,045,100
Total Revenues	\$ 44,090,267	\$ 46,441,198	\$ 43,169,030	\$ 44,270,449	\$ 46,180,900	\$ 50,959,200
Expenditures						
50 - Cost of Goods Sold	\$ 4,341,700	\$ 4,906,842	\$ 4,457,450	\$ 5,231,958	\$ 5,100,900	\$ 5,198,600
61 - Personnel Services	17,113,200	16,505,378	17,708,890	17,307,963	18,977,500	20,062,100
62 - Supplies	1,511,130	1,423,538	1,293,600	1,409,523	1,525,700	1,612,200
63 - Other Services & Charges	13,369,350	12,886,134	13,710,490	13,300,908	15,147,600	15,734,600
70 - Capital Outlay	10,341,555	8,009,115	8,487,000	3,011,311	6,964,000	16,289,000
80 - Debt Service	1,287,830	268,276	1,296,070	197,457	1,281,700	1,286,200
99 - Other Financing Uses	436,700	436,700	439,600	4,760,988	442,300	580,100
Total Expenditures	\$ 48,401,465	\$ 44,435,982	\$ 47,393,100	\$ 45,220,108	\$ 49,439,700	\$ 60,762,800
Net Fund Balance Supported	\$ (4,311,198)	\$ 2,005,215	\$ (4,224,070)	\$ (949,659)	\$ (3,258,800)	\$ (9,803,600)

Generally, these uses of fund balance support capital projects supported by the capital project and enterprise funds as outlined in the Adopted 2023–2027 Capital Investment Program (CIP). The City typically plans for these capital projects over a series of years, often accruing fund balances specifically to support their extraordinary costs. The City may also support these projects through the use of

debt or interfund loans. Simply put, the City planned to use its "savings" for these needs. The table on the previous page outlines the various funding sources and expenditure areas for all budgeted funds between 2020 and the current budget year.

Governmental Funds and Enterprise Funds. The City maintains two primary sets of funds: 1) governmental funds; and 2) proprietary funds. Governmental funds account for typical government programs and tax-supported operations. For the Adopted 2023 Budget, governmental funds comprise approximately 57.1% and 61.6% of all budgeted revenues and expenditures, respectively. In total, the Adopted 2023 Budget authorizes governmental fund revenues totaling about \$29,120,600 and expenditures totaling about \$37,445,700, or an increase of 14.8% and 35.4%, respectively, compared to 2022. These changes may be attributed to an increase in personnel services and capital outlay in 2023. The table on the next page outlines government fund activities between 2020 and the current year.

In total, the Adopted 2023 Budget anticipates a \$8,325,100 use of fund balance in governmental funds. Generally, the use of fund balance may be attributed to the use of \$8,195,600 from various capital project funds, namely \$6,154,000 from the Parks Capital Projects Fund from bond proceeds received in 2022. These uses of fund balance are the result of long-planned capital projects and consistent with previous City practices regarding the financing of capital projects. It is important to note that governmental funds include the General, Special Revenue and Capital Projects Funds.

Per the Government Accounting Standard Board, enterprises funds "are employed to report on activities financed primarily by revenues generated by the activities themselves, such as a municipal utility." At present, the City maintains four such funds to support three public utilities and the municipal liquor enterprise. The table on the next page summarizes these funds between 2020 and the current year.

For the Adopted 2023 Budget, Enterprise funds comprise approximately 42.9% and 38.4% of all budgeted revenues and expenses, respectively. In total, the Adopted 2023 Budget authorizes Enterprise fund revenues totaling about \$21,838,600 and expenses totaling about \$23,317,100, or an increase of 4.9% in revenues and an increase of 7.1% in expenses, compared to 2022. The changes in expenses are the result of an increase in utility expenses related to the MCES charges for the Sanitary Sewer Utility Fund, which increase 8.45% or \$406,000 from 2022. The increase in revenue may be attributed to the recommended changes in public utility rates.

Governmental Funds

Revenues	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
41 - Taxes	\$ 12,908,532	\$ 12,947,059	\$ 13,509,500	\$ 13,798,450	\$ 14,166,300	\$ 14,455,700
42 - Special Assessments	1,509,100	723,985	447,650	742,591	605,900	1,083,300
43 - Licenses and Permits	1,300,300	1,559,004	1,289,500	1,526,246	1,435,900	1,371,700
44 - Intergovernmental	4,393,970	5,940,274	4,518,070	3,855,303	4,932,900	6,867,400
45 - Charges for Services	3,152,300	2,902,012	3,067,420	3,282,931	3,072,200	3,693,400
46 - Fines and Forfeitures	167,500	116,334	161,400	130,986	159,600	133,400
47 - Miscellaneous	384,885	686,944	337,290	117,416	309,700	470,600
49 - Other Financing Sources	2,643,700	2,648,739	598,700	669,204	676,700	1,045,100
Total Revenues	\$ 26,460,287	\$ 27,524,352	\$ 23,929,530	\$ 24,123,127	\$ 25,359,200	\$ 29,120,600
Expenditures						
50 - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61 - Personnel Services	14,696,400	14,183,816	15,230,290	14,915,373	16,308,900	17,345,200
62 - Supplies	1,185,560	1,000,325	986,020	1,045,354	1,160,100	1,204,500
63 - Other Services & Charges	4,631,550	4,257,470	4,934,080	4,660,770	5,523,200	5,120,400
70 - Capital Outlay	6,168,500	4,412,518	3,929,000	1,269,625	4,569,000	13,534,000
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	98,200	98,200	101,100	4,422,488	103,800	241,600
Total Expenditures	\$ 26,780,210	\$ 23,952,329	\$ 25,180,490	\$ 26,313,610	\$ 27,665,000	\$ 37,445,700
Net Fund Balance Supported	\$ (319,923)	\$ 3,572,023	\$ (1,250,960)	\$ (2,190,483)	\$ (2,305,800)	\$ (8,325,100)

Enterprise Funds

Revenues	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
42 - Special Assessments	\$ -	\$ 1,497	\$ 500	\$ 880	\$ 500	\$ 500
44 - Intergovernmental	50,000	118,410	-	275,449	1,000,000	1,344,500
45 - Charges for Services	-	1,050	-	2,936	-	-
46 - Fines and Forfeitures	-	12	-	-	-	-
47 - Miscellaneous	44,000	405,418	94,200	(23,880)	92,100	287,700
48 - Proprietary Revenue	17,535,980	18,309,462	19,144,800	19,879,487	19,729,100	20,205,900
49 - Other Financing Sources	-	80,996	-	12,450	-	-
Total Revenues	\$ 17,629,980	\$ 18,916,846	\$ 19,239,500	\$ 20,147,322	\$ 20,821,700	\$ 21,838,600
Expenditures						
50 - Cost of Goods Sold	\$ 4,341,700	\$ 4,906,842	\$ 4,457,450	\$ 5,231,958	\$ 5,100,900	\$ 5,198,600
61 - Personnel Services	2,416,800	2,321,561	2,478,600	2,392,590	2,668,600	2,716,900
62 - Supplies	325,570	423,213	307,580	364,169	365,600	407,700
63 - Other Services & Charges	8,737,800	8,628,664	8,776,410	8,640,138	9,624,400	10,614,200
70 - Capital Outlay	4,173,055	3,596,598	4,558,000	1,741,686	2,395,000	2,755,000
80 - Debt Service	1,287,830	268,276	1,296,070	197,457	1,281,700	1,286,200
99 - Other Financing Uses	338,500	338,500	338,500	338,500	338,500	338,500
Total Expenditures	\$ 21,621,255	\$ 20,483,653	\$ 22,212,610	\$ 18,906,498	\$ 21,774,700	\$ 23,317,100
Net Fund Balance Supported	\$ (3,991,275)	\$ (1,566,807)	\$ (2,973,110)	\$ 1,240,824	\$ (953,000)	\$ (1,478,500)

ORGANIZATION AND BUDGET OVERVIEW



This section of the Adopted 2023 Budget provides information regarding the following budget areas or topics:

- Brief history;
- Land use information;
- Demographic and economic trends;
- Organizational governance and structure;
- Financial policies and procedures; and
- Budget assumptions and considerations;
- Property tax levy analysis; and
- Debt service.

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Brief History of the City of Fridley

As with most urban areas, the City may trace its initial settlement to its proximity to the Mississippi River and its tributaries, principally Rice Creek. In fact, the original name for the community was Manomin, a variant on an Ojibwe word meaning “wild rice” or “wild river.” In the early years, traders used the Mississippi River to bring their goods to market. The fur trading route along the Mississippi River became known as the Red River Ox Cart Trail, which would later become a military road between Point Douglas and Fort Ripley. The area that would become Fridley was a key ferry crossing of the Mississippi River established in 1854. In 1879, the area or township was renamed for one of its early settlers and land holders, Abram Fridley. The military road, now known as East River Road, developed into a center of commerce, particularly at the confluence of Rice Creek and the Mississippi River.

In 1949, Fridley Township incorporated as a village, which the community now celebrates during its annual “49er Days” festival. In 1957, the Village of Fridley officially incorporated as a “home rule” municipality and became the fourteenth largest community in the State of Minnesota (State) by 1965, due in-part to rapid post-World War II expansion. In that same year, the City experienced two natural disasters – a significant flood of the Mississippi River and a series of tornadoes on May 6, 1965, which destroyed about one out of every four homes. Despite these events, the community rebuilt and continues to grow to this day.

Land Use and Development History

Apart from the access to water transportation, the City also enjoyed access to modern conveyances, most notably the St. Paul and Pacific Railroads – the forerunners of the Burlington Northern Santa Fe (BNSF) Railway Company. Additionally, the City maintained access to Minneapolis via two streetcar lines, which allowed people to commute to and from their places of employment. With the development of the interstate highway system, and the conversion of State Highway 100 into Interstate 694, the City enjoyed access to another significant transportation route. As such, other State, Anoka County (Anoka) and local routes developed around Interstate 694, including East River Road, State Trunk Highways 47 (University Avenue) and 65 (Central Avenue).

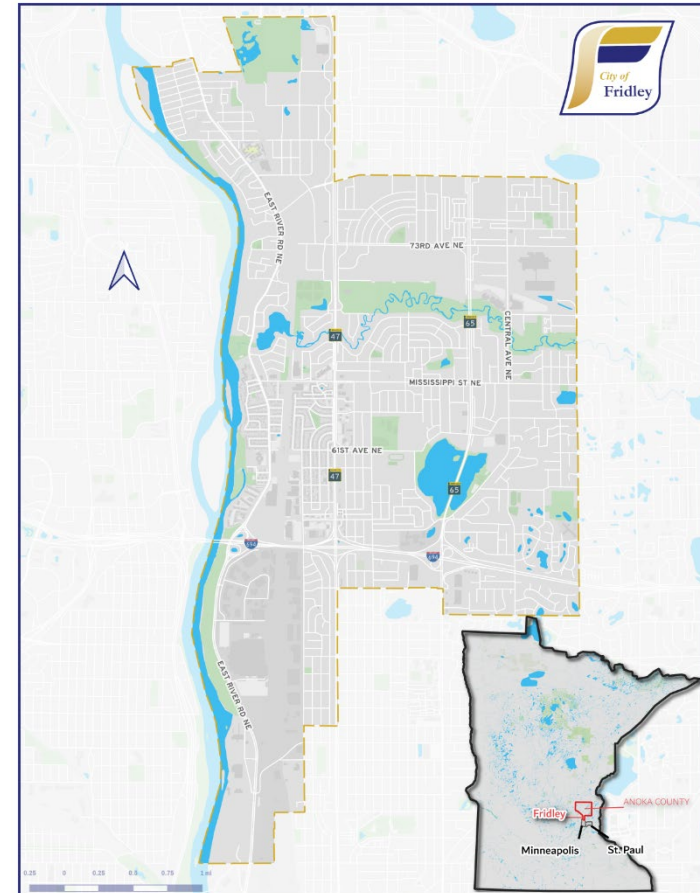
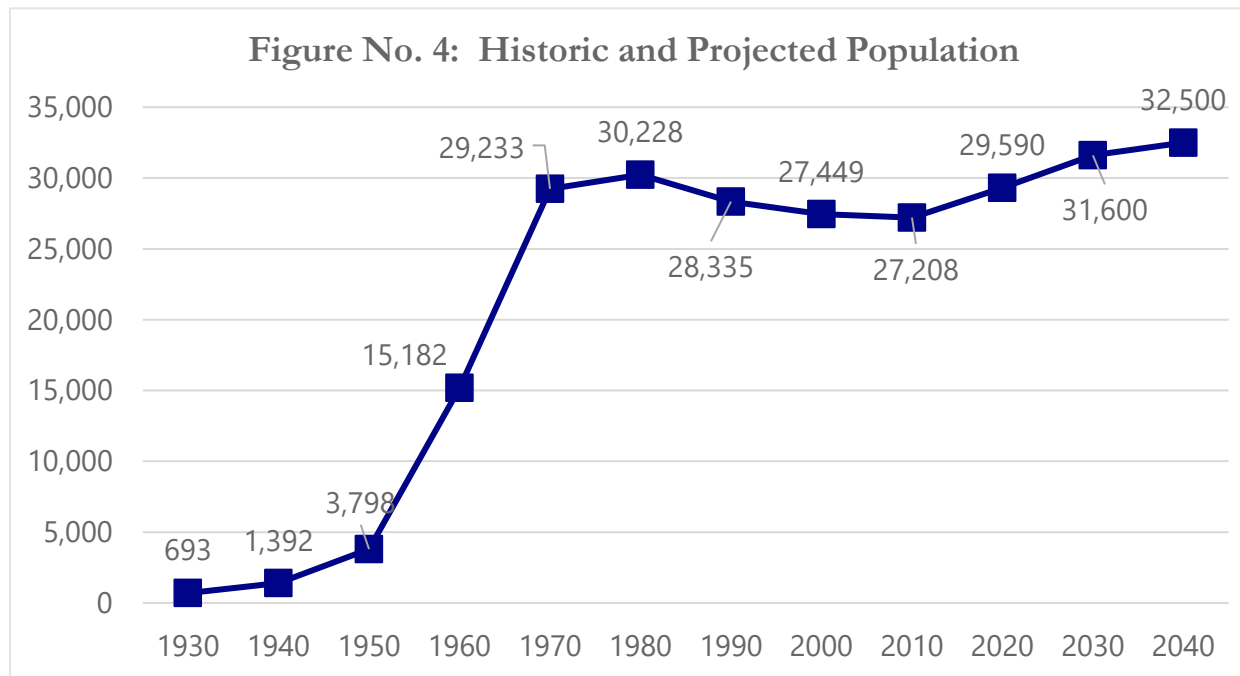


Figure No. 3: Fridley Map

These roadways, combined with a major railway access and many public transportation options, make the City a transportation hub attracting considerable commercial and industrial development. The physical divisions created by these features create other development, infrastructure and planning challenges, which the City still addresses to this day and may be reflected in this budget. At present, the City covers a jurisdiction of approximately 11 square miles. Given the size of the community, and its status as a first-ring suburb, the Metropolitan Council, a regional planning agency, considers the City to be completely developed.

Demographic and Economic Trends

Following the expansion of transportation infrastructure, and the momentum built from the war-time economy, the City quickly converted from principally agricultural activities and uses to industrial ones. With the location of these significant centers of employment, the City attracted thousands of new residents and rapidly changed into a full-service, fully-developed community. Since 1970, its population has been at or near approximately 28,000 residents. Based on the 2020 Census, the City remains home to about 29,590 people. However, with a planned increase in density, the City projects the population to increase by about 9.8% to 32,500 by 2040.



Age. Along with this projected increase, the City anticipates the age of the population to decrease on average in the immediate future. As of 2019 (the latest year of Census data readily available), about 50% of the population remains below the age 35, while about 20% is above the age 60. Between 2017 and 2019, the Median Age for the City decreased from 36.9 years to 35.4 years, respectively. As such, the average age of the population remains below the average for the State. Figure No. 5 outlines the age ranges of the community.

Race. While the population of the City continues to decrease in average age, it also continues to become more ethnically and racially diverse. In fact, as of the 2000 Census, nearly 89% of the population identified as white or Caucasian, compared to about 69% in 2019. In that same time period, the fastest growing racial group was those identifying as Black or African American increasing from 3.4% of the population in 2000 to just over 16% in 2019. The City anticipates these trends to continue for the foreseeable future. Figure No. 6 provides a breakdown of the total population by race.

Figure No. 5: Total Population by Age Group

Age Range	2010	2019
Under 5 years	5.8%	6.8%
5 to 9 years	6.3%	6.6%
10 to 14 years	7.2%	6.7%
15 to 19 years	7.4%	4.2%
20 to 24 years	7.1%	6.7%
25 to 29 years	6.1%	9.1%
30 to 34 years	4.9%	8.8%
35 to 39 years	8.2%	7.6%
40 to 44 years	7.5%	4.7%
45 to 49 years	7.9%	5.5%
50 to 54 years	6.8%	6.2%
55 to 59 years	5.5%	7.4%
60 to 64 years	5.3%	4.6%
65 to 69 years	4.7%	4.6%
70 to 74 years	3.4%	3.7%
75 to 79 years	2.4%	3.1%
80 to 84 years	2.2%	2.2%
85 years and over	1.2%	1.5%
Total Population	27,208	29,590*

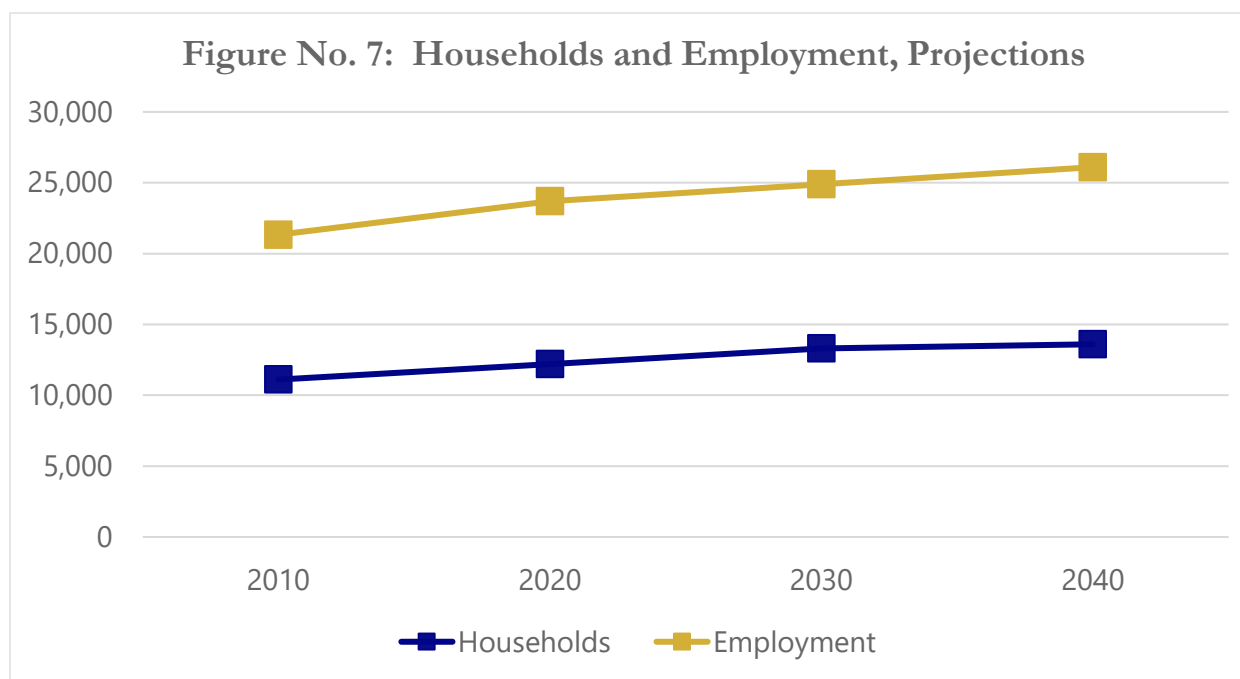
*Source: 2020 Census Data

Figure No. 6: Total Population by Race

Race	2000	2010	2019
White	88.7%	81.9%	68.8%
Black or African American	3.4%	12.4%	16.3%
American Indian/Alaska Native	0.8%	2.4%	1.6%
Asian	3.0%	5.4%	5.6%
Some Other Race	1.2%	0.0%	3.8%
Two or More Races	2.9%	3.0%	3.9%
Total Population	27,449	27,208	29,590*

Income. Generally, the City hosts a disproportionate number of commercial and manufacturing industries and their associated jobs. As a result, the City maintained a median household income of about \$63,800 in 2019, which remains below the median household income for both the County and State. The community also maintains a poverty rate of approximately 9.6%, which compared negatively to the County (5.9%), but positively with the national trend (13.4%).

Despite being one of the geographically smaller communities in the area, the City hosts the greatest number of employees in the County and anticipates this trend to continue for the foreseeable future. In fact, the Metropolitan Council projects an increase in the number of employees and households like those mentioned above for population. Figure No. 7 below details these long-term projections.



Source: Thrive MSP 2040 - Forecasts as of January 1, 2021

These and other factors inform the development, review and adoption of the annual budget. Additionally, the City maintains a series of community indicators and performance measurements, which capture and measure the happenings of City operations and community trends. They are compiled as a separate Performance Measures Report adopted annually by the City Council. For more information on these performance measures, please visit the City website.

Organizational Governance and Structure

Generally, the budget and/or policy development process involves the City Council, City Manager and the respective Advisory Commission, if applicable. The City Charter and Fridley City Code (City Code) outlines the expectations and responsibilities for each party. Along with these actors, the budget and policy development process also include the advice and insight of City staff and various external stakeholders, such as local civic organizations and interested government agencies (i.e., County, State).

City Charter. Pursuant to Article XII of the Minnesota Constitution and Minnesota Statute § 410, the City operates as a charter or “home rule” municipality and may exercise any powers and authorities established by the City Charter, assuming the same do not conflict with State or Federal law. As such, the City Charter defines the structure of the City, and the framework under which it operates. The City Charter addresses the structure of the City Council; the powers and duties of the City Manager; development of the budget; the authority to establish taxes and fees; and the operation of public utilities, among other areas.

Consistent with the abovementioned constitutional provisions and State law, the City Council also receives advice and guidance pertaining to the City Charter from a Charter Commission. The Charter Commission regularly reviews the City Charter and makes recommendations for amendments as may be required from time-to-time. The Charter Commission consists of 15 members and meets at least once per year.

City Council. The City Charter creates a City Council–City Manager form of local government. Pursuant to City Charter § 2.01.2, “All discretionary powers of the City, both legislative and executive, shall vest in and be exercised by the City Council. It shall have complete control over the City administration but shall exercise this control exclusively through the City Manager and shall not itself attempt to perform any administrative duties.” It also establishes the City Council as a five-member, non-partisan body, including a Mayor and four Councilmembers. The Mayor serves as the presiding officer of the City Council, may vote as a full member of the body and does not enjoy any veto powers. Figure No. 8 summarizes the elected officials of the City and their respective offices and terms.

Figure No. 8: Mayor and City Council			
Position	Name	Start of Term	End of Term
Mayor	Scott Lund	January 1, 2021	December 31, 2024
Councilmember, At-Large	David Ostwald	January 1, 2021	December 31, 2024
Councilmember, Ward No. 1	Thomas Tillberry	January 1, 2019	December 31, 2022
Councilmember, Ward No. 2	Stephen Eggert	January 1, 2019	December 31, 2022
Councilmember, Ward No. 3	Ann Bolkom	January 1, 2019	December 31, 2022

Consistent with the City Charter, the Mayor and the Councilmember-at-Large shall be elected in the same interval as the President of the United States of America to a term of four years. The other three Councilmembers shall be elected in the same interval as Governor of the State of Minnesota, also to a four-year term. The City Charter also controls for vacancies in the City Council and similar circumstances.

City Manager. Pursuant to City Charter § 6.01, the City Manager serves as the Chief Administrative Officer of the City, shall be appointed by a simple majority of the City Council for an indefinite period in an at-will capacity. The City Manager need not be a resident of the City but must be a citizen of the United States of America. The City Manager also serves as the Executive Director of the Housing and Redevelopment Authority (HRA). In 2013, the City Council appointed Walter T. Wysopal as City Manager.

The City Charter, in a variety of chapters and sections, outlines various responsibilities and powers of the City Manager, including, but not limited to:

- To ensure the enforcement of all applicable laws, ordinances and resolutions of the City and City Council;
- To appoint and remove any and all City employees;
- To exercise control over all City affairs through the various departments and divisions of the City;
- To prepare the annual budget and supervise all contracts and purchases of the City;
- To keep the City Council advised of the financial condition of the City; and
- To recommend for adoption any such actions or measures for the welfare of the City and its residents, including the City budget.

Additionally, the City Manager may designate any other staff member to serve as City Manager in their absence, provided the City Manager notifies the City Council of the same in writing. As of December 6, 2021 there is no designee for this.

Advisory Commissions. In addition to the advice and insight of the City Manager and other staff, the City Council also relies upon several standing, advisory commissions and/or committees as it may establish by ordinance or other action. As of December 31, 2021, the City Council maintains the Advisory Commissions as outlined in Figure No. 9, which may be found on the next page. Each of the commissions meet on a regular basis and their members serve without compensation, except for the reimbursement of eligible expenses.

Figure No. 9: Advisory Commissions

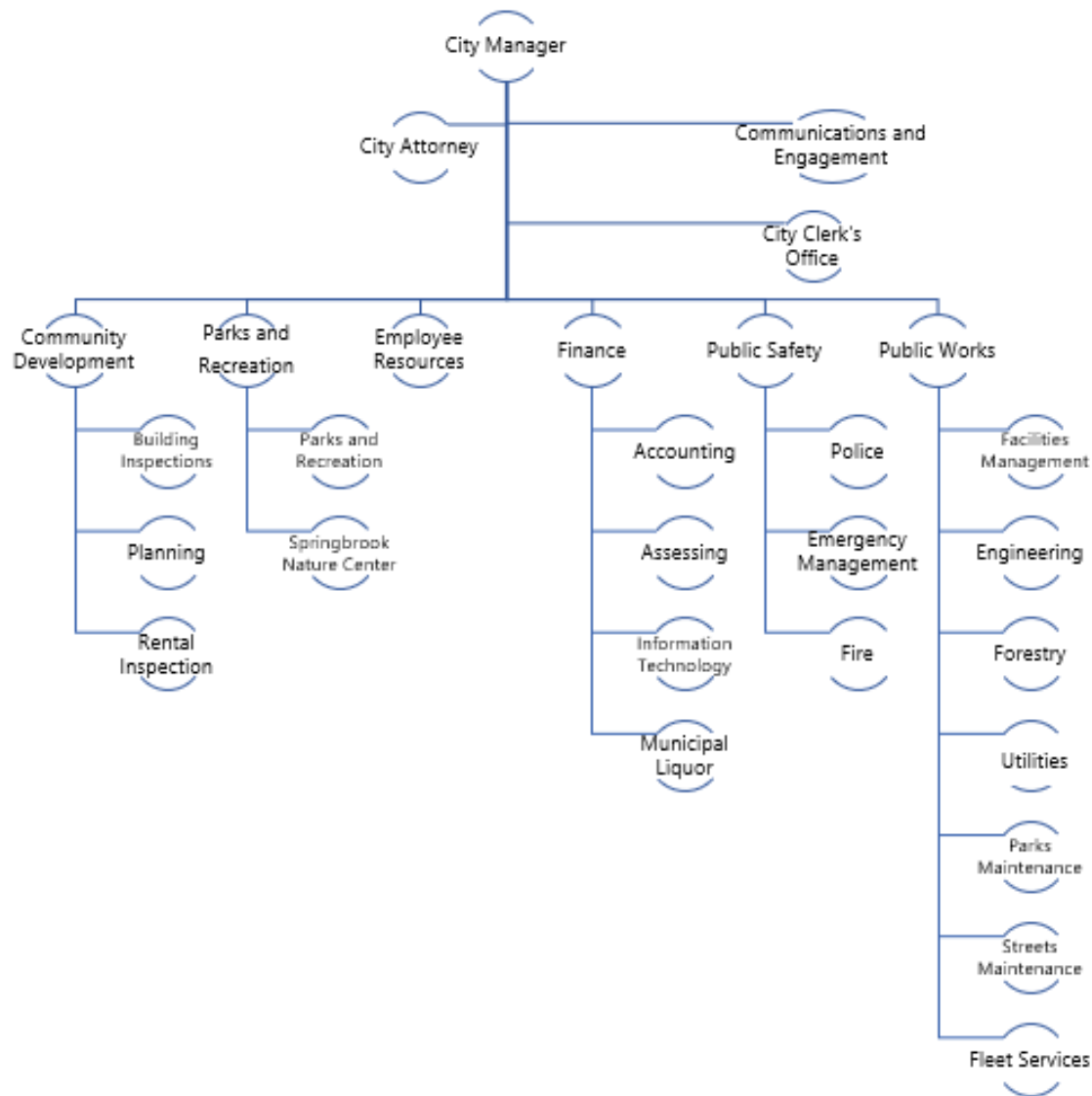
Commission	Description
<p>Planning Commission Seven Members Three-Year Term</p>	<p>The Planning Commission is responsible for community planning and development of comprehensive goals and policies, including but not limited to land use, housing, public services, human services, and other related community activities. It also makes recommendations on amendments to the zoning ordinance, special use permits, and subdivision requests.</p>
<p>Environmental Quality and Energy Commission (EQEC) Seven Members Three-Year Term</p>	<p>The EQEC advises the City Council on a broad range of environmental policies and programs and the management of environmental resources. It provides the City Council with accurate information to assist in making and implementing sound environmental policy in such areas as solid waste abatement programming, environmental education, waste reduction and water resource management.</p>
<p>Parks and Recreation Commission Five Members Three-Year Term</p>	<p>The Parks and Recreation Commission provides for the comprehensive development of park facilities and recreational activities for the well-being of the City residents. It recommends actions to enhance the park and recreation opportunities in Fridley and provides direction for related City goals and policies.</p>
<p>Housing and Redevelopment Authority Five Members Five-Year Term</p>	<p>The HRA implements housing rehabilitation programs and redevelopment projects that create new housing opportunities to meet local housing needs. It also administers programs that are designed to enlarge the tax base, create jobs and create vital, attractive businesses in blighted or underdeveloped areas of the City. It also administers any Tax Increment Financing (TIF) Districts established in the City.</p>

Due to its activities and significant financial resources, the City recognizes the HRA as a component unit for accounting and budget purposes. As such, the HRA Board of Commissioners adopts a separate budget and property tax levy independent of the City budget, but subject to the authority of the City Council. Therefore, this budget document does not establish any budget authority, nor does it contain additional financial information, for the HRA or its associated activities and/or projects. However, it may from time-to-time address budget authority for cost-sharing arrangements between the City and the HRA.

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Organizational Structure. Per the direction of the City Manager, and as ratified by the City Council as of September 26, 2019, the City maintains the organizational structure outlined in Figure No. 10.

Figure No. 10: Organizational Structure



Financial Policies and Procedures

Along with determining the manner of presentation for the budget, the City Charter also establishes the protocol for the passage and enforcement of the budget. Most notably, City Charter § 7.07 stipulates the process for amending a duly adopted annual budget, specifically “the [City] Council shall not have power to increase the amounts therein fixed in the budget resolution, whether by the insertion of new items or otherwise, beyond the estimated revenues, unless the actual receipts shall exceed such estimates, and in that event, not beyond such actual receipts. The [City] Council may at any time, by resolution passed by a vote of at least four (4) members of the [City] Council, reduce the sums appropriated for any purpose by the budget resolution or authorize the transfer of sums from the unexpended balances of the budget to other purposes.” The City Charter also makes provisions for emergency appropriations, which may not exceed more than 10% of the total budget for those fund as identified by the City Manager.

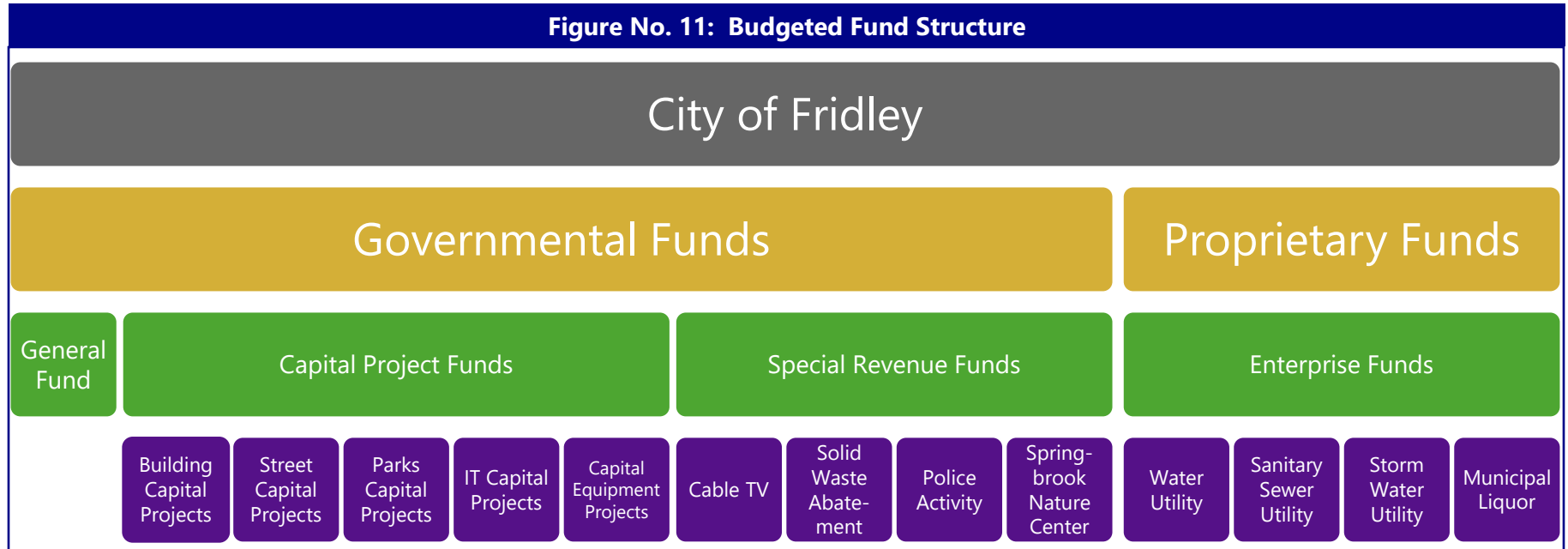
In addition to applicable City Charter, State and Federal regulations, the City maintains a series of ordinances, policies and procedures that guide and underpin the budget development process, including, but not limited to:

- Capital Investment Program Policy;
- Community Investment Fund Policy;
- Debt Management Policy;
- Fund Balance Policy;
- Investment Policy;
- Operating Budget Policy;
- Public Purpose Expenditure Policy;
- Public Utilities Revenue and Remittance Policy;
- Revenue Policy; and
- Self-Insurance Fund Policy.

In general, these policies and procedures are adopted as a single Financial Management Policy Manual (Manual). Since the Manual is nearly 100 pages long, it is not included in this official budget document. For additional information regarding these and other policies, please visit the City’s website or contact the Finance Department.

Budgeted Funds and Structure. Consistent with the City Charter § 7.04, the City Manager must prepare the annual budget estimates for all funds as identified by the City Manager as requiring annual budget estimates. Figure No. 9 identifies those funds with budget estimates as prepared at the direction of the City Manager. It also identifies the internal structure of those funds.

Figure No. 11: Budgeted Fund Structure



City Charter § 7.04 also stipulates the structure of the budget estimates and their presentation, including comparative figures for the current budget year and actual figures for the two preceding fiscal years by organizational unit. Additionally, the section requires the budget estimates to be expressed in their major subdivisions: salaries and wages; ordinary expenses (expenditures); and capital outlay. The budget estimates included in each of the volumes that comprise this budget document, are designed to fulfill this requirement.

Additionally, Figure No. 12 outlines the primary fund structure for the various departments and divisions as authorized by the City Council as of September 26, 2019.

Figure No. 12: Fund Structure by Department and Division			
Department/Division		Primary Fund	
Legislative Department		Police Forfeiture	Forfeiture
City Council	General	Public Works Department	
City Management Department		Facilities Management	General
City Management	General	Engineering	General
Legal	General	Street Lighting	General
Non-Departmental	General	Park Maintenance	General
Emergency Reserves	General	Street Maintenance	General
Communications and Engagement	General	Fleet Services	General
Elections	General	Building Capital Projects	Building Capital
City Clerk	General	Street Capital Projects	Street Capital
Cable Television	Cable Television	Parks Capital Projects	Parks Capital
Employee Resources Department		Equipment Capital Projects	Equipment Capital
Employee Resources	General	Water Utility Operations	Water Utility
Community Services Department		Sanitary Sewer Utility Operations	Sanitary Sewer Utility
Parks and Recreation	General	Storm Water Utility Operations	Storm Water Utility
Springbrook Nature Center (SNC)	SNC	Finance Department	
Community Development Department		Accounting	General
Building Inspections	General	Assessing	General
Planning	General	Information Technology (IT)	General
Rental Inspections	General	IT Capital Projects	IT Capital Projects
Solid Waste Abatement	Solid Waste Abatement	Elections	General
Public Safety Department		City Clerk	General
Police	General	Water Utility Administration	Water Utility
Emergency Management	General	Sanitary Sewer Utility Administration	Sanitary Sewer Utility
Fire	General	Storm Water Utility Administration	Storm Water Utility
Police Activity	Police Activity	Municipal Liquor	Municipal Liquor

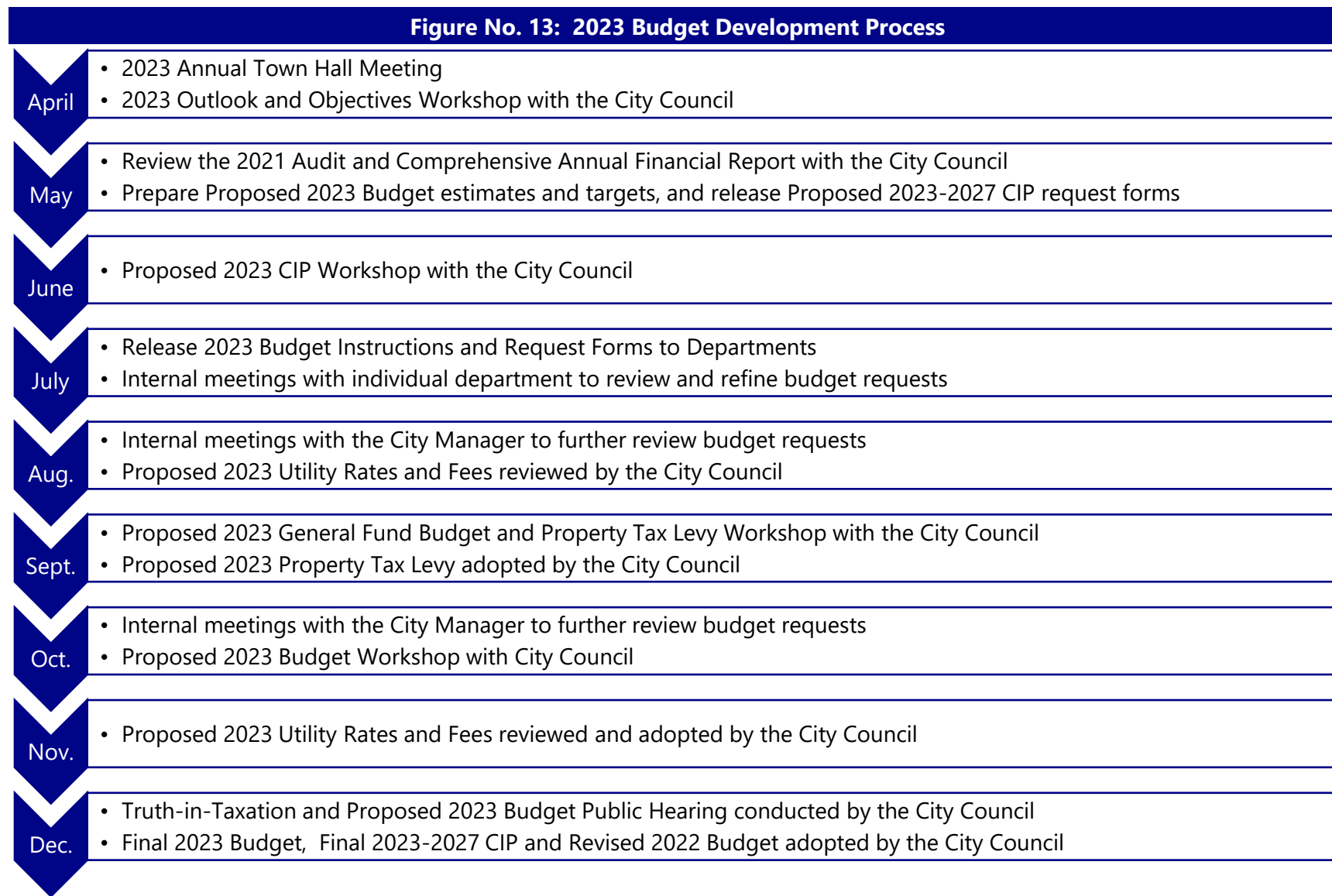
Basis of Accounting and Budgeting. Governmental funds are budgeted and accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Reported fund balance is considered a measure of “available spendable resources.” Governmental fund operating statements represent increases (i.e., revenues, other financing sources) and decreases (i.e., expenditures, other financing uses) in net current assets.

Proprietary funds are budgeted and accounted for on a flow of economic resources measurement focus. This means that all assets, including fixed assets, and all liabilities, including long-term liabilities, associated with their activity are included on their balance sheets. Their reported fund equity is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. Proprietary funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned, and expenses are recorded at the time the liabilities are incurred.

Governmental and fiduciary funds are budgeted and accounted for using the modified accrual basis of accounting. Their revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible with the current period or soon enough thereafter to be used to pay liabilities of the current period.

Major revenues that are susceptible to accrual include property taxes (excluding delinquent taxes received over 60 days after year-end), special assessments, intergovernmental revenues, charges for services, and interest on investments. Major revenues that are not susceptible to accrual include fees and miscellaneous revenues; such revenues are recorded only as received because they are not measurable until collected. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt, which is recognized when due.

Budget Development Process. To ensure appropriate analysis and review for the City Council and staff, the City adheres to the following budget development schedule.



Budget Assumptions and Considerations

As part of the budget development process, the City makes a variety of assumptions regarding several factors or variables. Generally, these assumptions and other considerations include estimates or projections about compensation adjustments, economic conditions, inflationary pressures, insurance costs and non-property tax levy revenues, among other factors.

Per the direction of the City Council, the City relies upon a conservative budget model. As a general rule, the City normally budgets for slightly less than anticipated revenues and slightly more than anticipated expenditures. The model tends to eliminate unanticipated budget variances and prevent budget “holes.” As such, the City makes limited modifications to external funding sources or revenues and alters anticipated expenditures using a three-year rolling average with adjustments based on specific needs identified by the City Council and/or City Manager. Figure No. 14 outlines a few of the assumptions used to form the annual budget.

Figure No. 14: Major Budget Assumptions, Expenditures (Selected)		
Category	Adjustment	Comments
Health, Dental Insurance	10.6%	Per current figures received from vendor.
Workers Compensation Insurance	15.0%	Based on League of MN Cities budget guide for 2023.
Fuel	25.0%	Based on market conditions.
MCES Sanitary Sewer Utility Charge	8.45%	Based on amount received from Met Council.
Salaries and Wages	3.0%	For all City staff; per collective bargaining agreements.

Along with these assumptions, the annual budget remains consistent with the previous actions of the City Council and/or City Manager. Specifically, it relies upon guidance from various plans, including, but not limited to, the 2040 Comprehensive Plan, Focus of Fridley Strategic Plan, Active Transportation Plan, Americans with Disabilities Act (ADA) Transition Plan, Pavement Management Plan, and the University Avenue and Trunk Highway 65 Corridor Development Study. In addition to these plans and studies, the City Council or City Manager may execute agreements and/or contracts that also inform budget development, such as collective bargaining agreements, fringe benefit contracts, property leases and software maintenance agreements.

Figure No. 15, on the next page, outlines the various revenue assumptions for the Adopted 2023 Budget. Generally, these revenue assumptions reflect adjustment to previous estimates based on market conditions and information known as of this date.

Figure No. 15: Major Budget Assumptions, Revenues (Selected)

Category	Adjustment	Comments
Property Taxes (current, delinquent and penalties/interest)	1.81%	Current, delinquent and penalties/interest
Licenses and Permits	-5.25%	Per trend and average redevelopment activity
Intergovernmental	5.49%	Includes State aids and Federal grants.
Charges for Service	23.03%	Primarily Public Safety security services and administrative charges/interfund chargebacks
Other Financing Sources	253.67%	Primarily due to use of \$350,000 in fund balance to offset impact of GO Tax Abatement Bonds for PSIP
Miscellaneous	74.65%	Primarily investment income

The Adopted 2023 Budget assumes a period of general economic deceleration as measured by a general slowing in US Real GDP from 5.7 in 2021, to a forecasted 2.2 in 2022 and 1.4 in 2023. Conservative revenue projections are included in this proposal to align with a general slowing of the economy. As such, the Adopted 2023 Budget decreases licenses and permits revenue for the Building Inspection Division to align with recent trends, average redevelopment activity and a general slowing of the economy.

Property Tax

In Minnesota, property tax administration typically occurs at the county-level of government with assistance from the Minnesota Department of Revenue. Although most counties provide property assessment services for their respective municipalities and townships, the City provides a local or City Assessor to determine the market value of every property within Fridley. The City opted for this model due to its considerable commercial/industrial property tax base.

Per Minnesota Statute § 275.065, all home rule and statutory cities must certify a Property Tax Levy to their respective county auditor on or before five working days after December 20 in each year. For the City, the Property Tax Levy supports four separate budget areas: 1) General Fund; 2) Information Technology (IT) Capital Equipment Fund; 3) Springbrook Nature Center (SNC) Fund; and 4) various debt service funds.

Process. Generally, the process for determining the property tax against any property begins with determining its estimated market value or the value of property as if it were sold in the open market under competitive circumstances. Per State law, the acceptable sales ratio of purchase price to assessed value must be 90% to 105%.

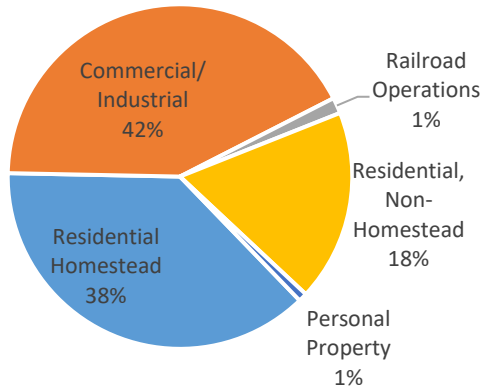
Along with assessed or market value, each parcel receives a property class. These property classes correspond to Class Rates, which affect the amount of property tax assessable against each type of property. For example, the Class Rate for commercial/industrial properties is 2.0%, whereas the class rate for residential homestead property is 1.0%. Applying the Class Rate to the estimated assessed or market value determines the tax capacity of the individual parcel, and the aggregate of all property within the community may be referred to as the Net Tax Capacity.

To calculate the property tax for a particular property, the City and/or county must determine the Property Tax Rate, or the Property Tax Levy as determined by the City Council as a fixed amount of money, divided by the Net Tax Capacity. By multiplying the Property Tax Rate by Class Rate by the estimated assessed or market value, the City and/or county determine the actual property tax payable by a given parcel subject to property tax. Pursuant to Minnesota Statute § 272.02, certain uses, such as places of worship or institutions of public charity, may be exempt from property taxes. Additionally, State law also permits certain valuation exclusions for property tax purposes, most notably for residential homesteads.

Along with this form of property taxation, the State also allows for market value property tax referenda, a property tax against the assessed or market value of a property based on a rate established by State law or a local referendum. In Fridley, the City determines the property tax levy for the Springbrook Nature Center in this manner. Therefore, in order to determine the property taxes payable in any given year for a parcel, the City and/or county needs to perform both calculations based on net tax capacity and market value referenda. In addition to these property tax calculations, the City remains subject to the Fiscal Disparities Program, or a property tax base sharing program among the seven-county metropolitan area concerning commercial/industrial properties. The Fiscal Disparities Program is quite complex and beyond the scope of this budget document.

Analysis. After performing the various property tax calculations, the City may determine its Net Tax Capacity and other pertinent property tax information. Figure No. 16, on the next page, describes the Net Tax Capacity for Fridley. Unlike other municipalities, the property tax base for the City is disproportionately commercial/industrial. In Minnesota, the average municipality would be between 30% and 35% commercial/industrial, making the City somewhat more sensitive to certain shifts in the economy.

Figure No. 16: Net Tax Capacity by Classification



Property Tax Levy History and Detail						
Levy Component	2020	2021	2022	2023P	Change %	Change \$
General Fund	12,458,025	13,220,201	13,682,908	13,844,706	1.18%	161,798
IT Capital Projects Fund	58,708	63,405	68,477	73,955	8.00%	5,478
SNC Fund	411,807	427,249	461,429	498,343	8.00%	36,914
Debt Service Funds	3,181,017	3,179,229	3,179,256	3,175,843	-0.11%	(3,413)
PSIP Bonds	-	-	-	2,028,023	-	2,028,023
Totals	16,109,557	16,890,084	17,392,070	19,620,870	12.82%	2,228,800
Levy Component	2020	2021	2022	2023P	Change %	Change \$
GF, IT, SNC, DS	16,109,557	16,890,084	17,392,070	17,592,847	1.15%	200,777
PSIP Bonds	-	-	-	2,028,023	-	2,028,023
Totals	16,109,557	16,890,084	17,392,070	19,620,870	12.82%	2,228,800

Based on this change, the estimated City property taxes for a residential homestead with a median assessed value of \$288,300 for 2023 (compared to approximately \$247,200 for 2022) will increase by approximately \$169, from about \$1,051 for 2022 to approximately \$1,220 for 2023. These projections are based on property tax estimates and may be subject to change upon the release of audited property tax information by the County.

City Property Taxes Payable (Residential Homestead)					
Payable Year	Levy Change	Median Value	Est. City Taxes	Change (\$) vs. PY	
2019	4.64%	202,900	886	37	
2020	3.97%	217,200	954	68	
2021	4.85%	234,000	1,014	60	
2022	2.97%	247,200	1,051	37	
2023	12.82%	288,300	1,220	169	

Levy Component	Est. City Taxes 2022	Est. City Taxes 2023	Change (\$) vs. PY	
GF, IT, SNC, DS	1,051	1,100	49	
2022A - PSIP Bonds	-	120	120	
Totals	1,051	1,220	169	

Debt Service

Like many local governments, the City finances some of its capital projects with debt. Generally, the process a municipality uses to borrow money may be referred to as “bonding,” named for the most common type of indebtedness used by local governments. In its simplest terms, a municipal bond is a loan from a bond holder (i.e., investor) to the City (i.e., issuer or borrower) with an agreement to repay the loan over a fixed period with interest at certain intervals, usually semi-annually. The City services \$79,705,000 in outstanding debt. In total, the City will levy \$5,163,572 in property taxes to service outstanding debt in 2023; the City does not plan to issue any debt as part of the Adopted 2023 Budget. Figure No. 18 outlines the debt service profile for the City.

Figure No. 18: Outstanding Debt Service, December 31, 2022			
Series	Type	Outstanding Principal	Maturity
2016A	General Obligation, Utility Revenue	3,015,0000	2031
2017A	General Obligation, Capital Improvement	43,245,000	2042
2019A	General Obligation, Tax Increment	9,510,000	2035
2020A	General Obligation, Tax Increment	3,205,000	2026
2022A	General Obligation, Tax Abatement	20,730,000	2038
	Total	\$79,705,000	

Using this debt service and market value for property taxes payable in 2022 of \$3,424,708,700, the City currently maintains a total debt-to-market value ratio of approximately 2.32%. When excluding debt supported by utility revenues, the total debt-to-market value ratio decreases to 1.87%. Assuming an estimated population of 29,590 in 2020, the per capita debt for the former is approximately \$2,690 and about \$2,160 for the latter; both amounts, and ratios are sustainable for the community. As of December 31, 2022, the City maintains an Aa2, or the third highest, credit rating from Moody's Investors Service, Inc.

In Minnesota, several sections of State law, as well as various Federal regulations, control the issuance, repayment and limits related to these, and other types of financial obligations applicable to municipalities. While most of these regulations are too complex for this budget document, the City regularly monitors its debt limit as controlled by Minnesota State 475.53, which limits so-called statutory debt to not more than three percent of the estimated market value of a municipality. Figure No. 19 addresses this limit as well as the statutory debt reserve established by administrative policy of the City Manager.

Figure No. 19: Statutory Debt Limit, as of December 31, 2022		
Criteria	Action	Value
Estimated Market Value	n/a	\$3,424,708,700
Estimated Debt Limit (per Minnesota Statute § 475.53)	Multiply	3.0%
Statutory Debt Limit	Subtotal	\$102,741,261
General Obligation Debt, Paid Solely from Property Taxes	Subtract	\$63,975,000
Unused Statutory Debt Limit	Total	\$38,766,261
Statutory Debt Reserve	Subtract	\$20,000,000
Remaining Statutory Debt Limit	Total	\$18,766,261

GENERAL FUND



This section of the Adopted 2023 Budget provides information regarding the following departments and their respective divisions as supported by the General Fund:

- Summary;
- Legislative Department;
- General Management Department;
- Finance Department;
- Public Safety Department;
- Public Works Department;
- Community Services and Employee Resources Department; and
- Community Development Department.

General Fund Summary

The Adopted 2023 Budget for the General Fund authorized up to \$21,054,500 of expenditures, an increase of about \$1,420,600 or 7.2%, compared to the previous fiscal year. As outlined below, the Adopted 2023 Budget supports these expenditures with \$21,054,500 of revenues, resulting in the same increase as expenditures from the previous fiscal year. Based on the adopted budget authority for 2023, the General Fund accounts for about 41.3% and 34.7% of all budgeted revenues and expenditures, respectively.

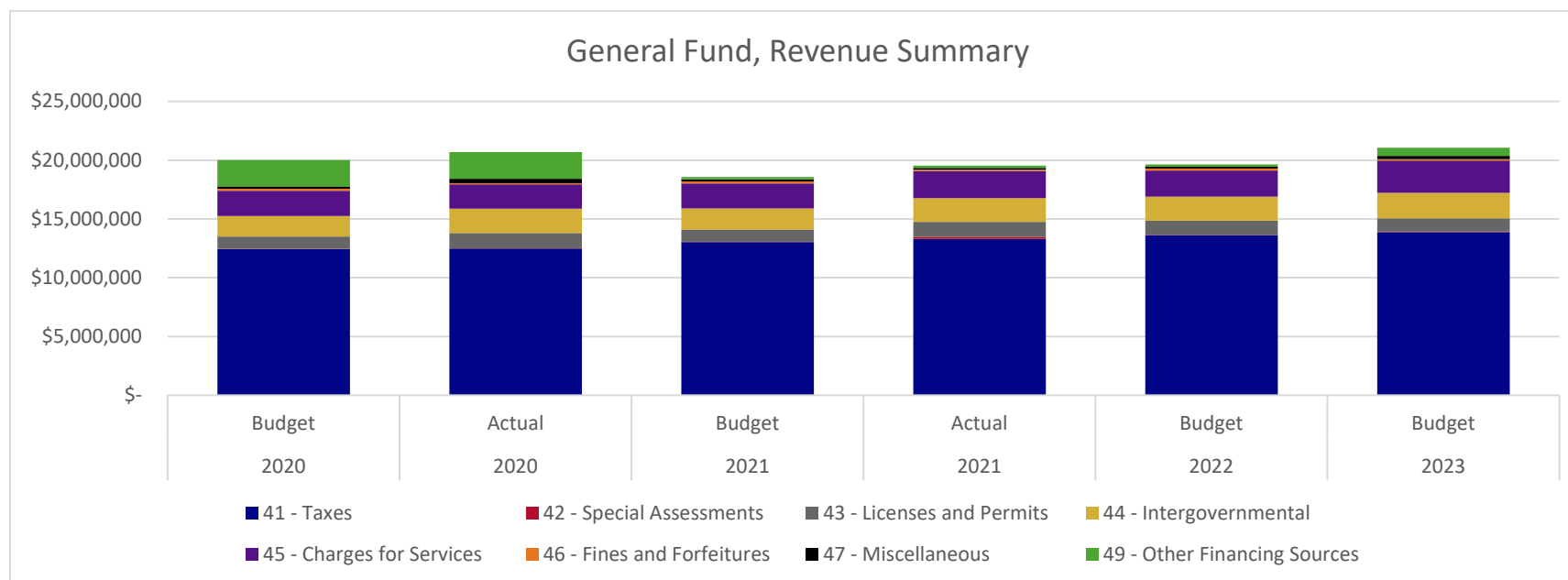
General Fund Summary

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
Revenues						
41 - Taxes	\$ 12,439,125	\$ 12,476,885	\$ 13,031,700	\$ 13,306,327	\$ 13,637,400	\$ 13,883,600
42 - Special Assessments	19,100	33,262	30,200	167,760	22,900	53,300
43 - Licenses and Permits	1,036,300	1,301,972	1,034,100	1,265,772	1,184,000	1,121,800
44 - Intergovernmental	1,762,200	2,049,123	1,805,100	2,019,750	2,050,000	2,162,600
45 - Charges for Services	2,149,300	2,074,088	2,122,800	2,300,204	2,228,700	2,742,000
46 - Fines and Forfeitures	167,500	116,334	161,400	130,986	159,600	133,400
47 - Miscellaneous	202,685	375,566	192,290	156,256	159,000	277,700
49 - Other Financing Sources	2,231,700	2,249,000	186,700	189,600	192,300	680,100
Total Revenues	\$ 20,007,910	20,676,231	\$ 18,564,290	\$ 19,536,655	\$ 19,633,900	\$ 21,054,500
Expenditures						
61 - Personnel Services	\$ 13,840,400	\$ 13,365,967	\$ 14,343,890	\$ 14,039,587	\$ 15,320,800	\$ 16,327,000
62 - Supplies	862,650	750,320	822,020	769,717	825,600	880,500
63 - Other Services & Charges	3,259,860	3,128,580	3,398,380	3,374,444	3,487,500	3,847,000
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	4,321,388	-	-
Total Expenditures	\$ 17,962,910	17,244,866	\$ 18,564,290	\$ 22,505,136	\$ 19,633,900	\$ 21,054,500
Net Property Tax Supported	\$ 2,045,000	3,431,364	\$ -	\$ (2,968,481)	\$ -	\$ -
Fund Balance	\$ 12,307,461	\$ 13,693,825	\$ 13,693,825	\$ 10,725,339	\$ 10,725,339	\$ 10,725,339

General Fund Revenue. The General Fund receives a variety of revenues to support City operations, including charges-for-service, intergovernmental aid, licenses and permits, and property taxes among other funding sources. Like most other municipalities, the

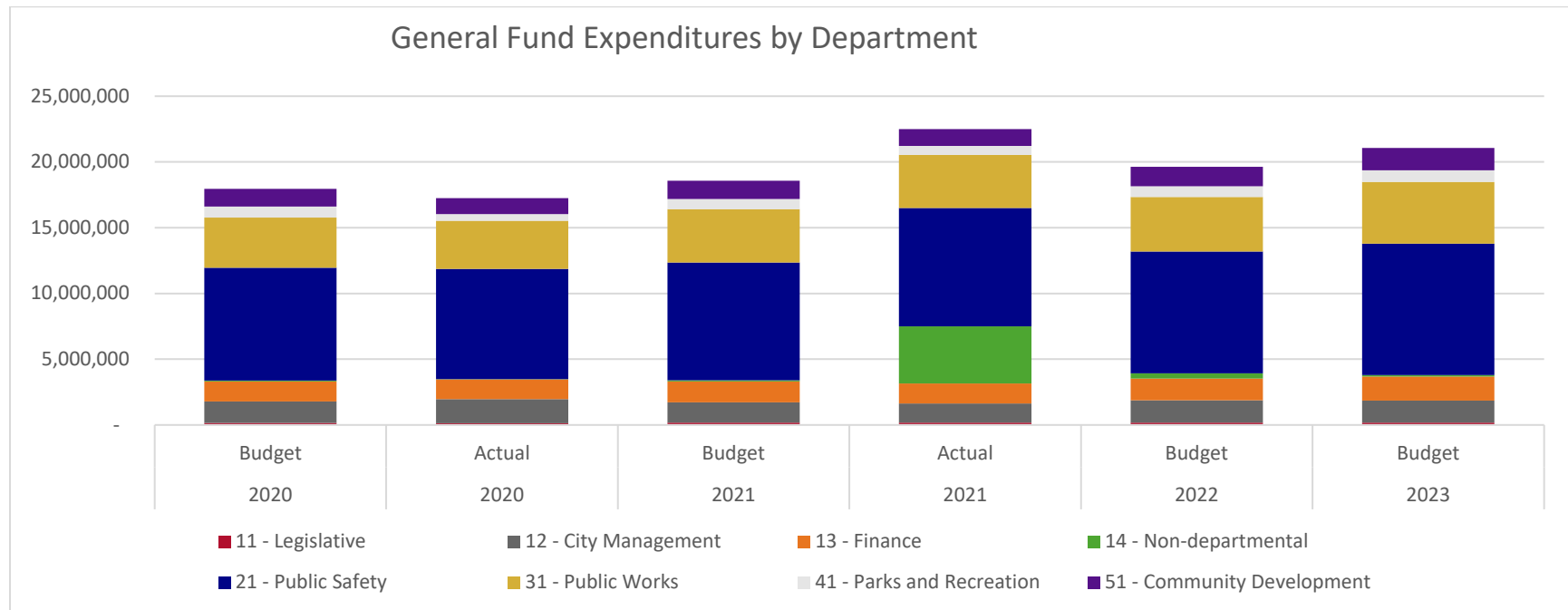
property tax levy comprises most of the General Fund revenue. For 2023, it will represent about 66.0% of all revenues received by the fund. In total, the property taxes for the General Fund totaled \$13,883,600 in 2023, an increase of about \$246,200 or 1.81% compared to the previous fiscal year.

The Adopted 2023 Budget also assumes other changes to various revenue sources, including a \$112,600 increase in intergovernmental aid, primary due to Police Aid, Fire Aid (which is passed through to the Fire Relief Association) and Municipal State Aid. Additionally, the Adopted 2023 Budget assumes an increase of \$513,300 or 23.0% due to increases Public Safety security services and interfund chargebacks. The Adopted 2023 Budget includes an increase to other financing sources of about \$487,800 or 253.67% compared to 2022, primarily due to the planned usage of \$350,000 in fund balance to assist with offsetting the impact of the GO Tax Abatement Bonds related to the PSIP. Finally, the Adopted 2023 Budget includes a decrease in licenses and permit revenues by about \$62,200 or 5.25% compared to the previous fiscal year, primarily to better reflect building permit revenue activity over the previous three fiscal years and trends moving forward. For 2023, General Fund revenues otherwise totaled \$21,054,500, an increase of about \$1,420,600 compared to the Adopted 2022 Budget.



General Fund Expenditures. Consistent with previous years, the Public Safety Department continues to account for the plurality of General Fund expenditures accounting for about 47% of all budget authority in 2023, followed by Public Works Department at about 22% with all other departments accounting for about 31% of the expenditures for the General Fund. Figure No. 21 below outlines this breakdown in greater detail.

Like previous years, Personnel Services accounts for about 78% of all General Fund expenditures and Other Services and Charges comprises about 18%, with the remaining balance supporting Supplies. As part of the Adopted 2023 Budget, Personnel Services, which includes salaries and benefits, increased approximately \$1,006,200, or 7% compared to the previous fiscal year, due primarily to 11% and 3% increases in the health insurance premiums and wages, respectively. For 2023, General Fund expenditures totaled \$21,054,500, an increase of about \$1,420,600 compared to the Adopted 2022 Budget.



Department: Legislative
 Division: City Council (111)

Mayor: Scott Lund

Areas of Responsibility. The City Council sets policy for the City within guidelines of the City Charter and provides administrative directives through the City Manager. The City Council has two regular meetings scheduled each month for purposes of setting policy and other official business. Four commissions provide advice to the City Council: Charter, Planning, Parks and Recreation, and Environmental Quality and Energy Commissions. The Charter Commission is a semi-autonomous body charged with reviewing the City Charter; members are appointed by the Chief District Judge.

Department: Legislative (11)
Division: City Council (10)

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
Revenues						
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures						
61 - Personnel Services	\$ 105,400	\$ 92,239	\$ 95,500	\$ 91,094	\$ 89,300	\$ 90,400
62 - Supplies	2,600	3,243	2,280	747	2,300	2,400
63 - Other Services & Charges	51,990	46,743	71,890	77,654	73,900	76,200
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 159,990	\$ 142,225	\$ 169,670	\$ 169,495	\$ 165,500	\$ 169,000
Net Property Tax Supported	\$ (159,990)	\$ (142,225)	\$ (169,670)	\$ (169,495)	\$ (165,500)	\$ (169,000)

Department: City Management Summary

City Manager: Walter Wysopal

Description. The General Management Department, also referred to generally as the City Manager's Office, provide administrative and executive oversight for all City activities and projects. Specifically, the department includes the following divisions:

- City Management (also known as the City Manager's Office);
- Communications and Engagement;
- Employee Resources;
- Legal (City Attorney's Office);
- Non-Departmental;
- Elections;
- City Clerk; and
- Emergency Reserves.

For operational and leadership purposes, Employee Resources functions as a standalone department despite being located within the City Manager's Office (CMO). For strategic leadership purposes, it is served by a department-level position to reflect the organizational-wide responsibilities. It is structured as a division for budgetary purposes due to the amount of financial resources under its oversight and control and is located within a grouping of similar sized functional areas within the CMO.

2022 Update. The City Management Department made significant progress on several of the goals and objectives outlined in the Adopted 2022 Budget.

- The City Council, upon the recommendation of the City Manager, authorized the reorganization of the City Management and Community Services Departments, which reassigned the Communication and Engagement Division and the Employee Resources Divisions to from the latter to the former. The reorganization will increase the effectiveness of those divisions by provided greater, direct access to the City Manager.
- The City Management Division:
 - In collaboration with the City Clerk's Office, successfully implemented a new agenda management software solution for City Council and Advisory Commission meetings. Additionally, the City Clerk's Office assumed responsibility for the creation and distribution of the agenda packet for certain meeting.

- Hired an Administrative Intern to assist the City Clerk's Office with the Fridley City Code (City Code) Recodification Project, an effort to essentially rewrite the entire City Code. The Project, which was formally authorized by the City Council will take at least three years to complete and have a significant impact on City operations.
- With leadership from the City Clerk's Office, satisfied the requirement to redistrict the City's wards and precincts successfully decreasing the number of precincts from 12 to 10.
- The Communications and Engagement Division:
 - Implemented the use of closed captioning on all videos, including testing the use of live captioning for City Council meetings.
 - Began work on gaining public feedback on the Moore Lake, Skyline, Ed Wilmes and Creek View park improvements as the implementation of the Park System Improvement Plan continues.
- The Employee Resources Division:
 - Successfully implemented the Compensation Plan Update in the Spring of 2022, which included reviewing and updating all position descriptions, updating compensation and position review policies, and continued monitoring of the labor market.
 - Launched a new benefits enrollment platform for new/open enrollments and benefit changes for eligible staff. This updated platform enhances delivery of services and facilitates improved communication between the City and its benefit vendors

2023 Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- The City Management Division will be heavily involved in the City's Recodification Project, most notably by providing significant staff support through the Assistant to the City Manager and Administrative Intern. The City Manager will also provide strategic direction and oversight for the Project.
- The City Clerk Division will:
 - In conjunction with staff from all departments, will work to create a uniform repository for City-wide policies and procedures and create a policy guide that will brand the City's written documents, ensure legal compliance, modernize policies and establish pre-determined review
 - Develop a records and retention policy that will teach best practices and requirements related to data practices while completing a reorganization of Laserfiche to ensure better ease of access to records.
 - Take over responsibility for City licenses from the Public Safety Department.
- The Communications and Engagement Division will:

- Prioritize the website redesign for FridleyMN.gov, FridleyPublicSafety.org, SpringbrookNatureCenter.org and FridleyLiquor.com, which includes the review of current webpages, creation of a new site map structure, increased accessibility and overall betterment of the website experience.
- The Employee Resources Division will:
 - Focus efforts on developing current staff by designing and delivering high-quality training and development, targeting new and emerging leaders within the organization.
 - Review and revise current employment policies and employee handbook, to ensure compliance, identify gaps, and provide a single repository for all staff access.
 - Promote healthy work-life balance and well-being by prioritizing wellness initiatives, offering quality benefits, and nurturing a culture that boosts morale and encourages employee engagement.

City Management Summary

	2020	2020	2021	2021	2022	2023
Revenues	Budget	Actual	Budget	Actual	Budget	Budget
41 - Taxes	\$ 12,439,125	\$ 12,476,885	\$ 13,031,700	\$ 13,306,327	\$ 13,637,400	\$ 13,883,600
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	104,400	93,678	103,400	117,937	107,200	115,300
44 - Intergovernmental	805,700	808,893	750,700	778,200	671,800	709,400
45 - Charges for Services	1,133,000	1,153,258	1,156,900	1,185,454	1,239,900	1,353,100
46 - Fines and Forfeitures	166,800	116,184	160,700	127,549	158,600	132,200
47 - Miscellaneous	100,985	61,077	69,890	181,206	44,600	88,100
49 - Other Financing Sources	2,231,700	2,249,000	186,700	189,600	192,300	680,100
Total Revenues	\$ 16,981,710	\$ 16,958,975	\$ 15,459,990	\$ 15,886,273	\$ 16,051,800	\$ 16,961,800
Expenditures						
61 - Personnel Services	\$ 1,011,500	\$ 945,272	\$ 1,081,890	\$ 938,767	\$ 1,502,000	\$ 1,095,600
62 - Supplies	9,670	89,216	11,080	6,548	24,100	13,200
63 - Other Services & Charges	663,240	814,125	527,470	531,258	575,400	699,300
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	4,321,388	-	-
Total Expenditures	\$ 1,684,410	\$ 1,848,613	\$ 1,620,440	\$ 5,797,961	\$ 2,101,500	\$ 1,808,100
Net Property Tax Supported	\$ 15,297,300	\$ 15,110,362	\$ 13,839,550	\$ 10,088,312	\$ 13,950,300	\$ 15,153,700

Division: City Management (City Manager’s Office) (121)

Manager: Walter Wysopal

Areas of Responsibility. The City Manager provides general administrative supervision for all City departments. This role includes review and approval of budgets, employee and labor management, and the development of policy recommendations for the City Council. The City Manager's Office also prepares City Council agendas and has responsibility for communication with staff, the City Council, the general public and other governmental agencies.

	2020		2020		2021		2021		2022		2023	
Revenues	Budget		Actual		Budget		Actual		Budget		Budget	
41 - Taxes	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
42 - Special Assessments		-		-		-		-		-		-
43 - Licenses and Permits		-		-		-		-		-		-
44 - Intergovernmental		-		-		-		-		-		-
45 - Charges for Services		-		-		-		-		-		-
46 - Fines and Forfeitures		-		-		-		-		-		-
47 - Miscellaneous		-		-		-		-		-		-
49 - Other Financing Sources		-		-		-		-		-		-
Total Revenues	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Expenditures												
61 - Personnel Services	\$	323,350	\$	315,153	\$	332,400	\$	347,585	\$	353,900	\$	371,300
62 - Supplies		3,370		1,923		5,320		3,661		5,300		5,300
63 - Other Services & Charges		30,500		25,773		16,670		17,916		17,800		14,600
70 - Capital Outlay		-		-		-		-		-		-
80 - Debt Service		-		-		-		-		-		-
99 - Other Financing Uses		-		-		-		-		-		-
Total Expenditures	\$	357,220	\$	342,849	\$	354,390	\$	369,162	\$	377,000	\$	391,200
Net Property Tax Supported	\$	(357,220)	\$	(342,849)	\$	(354,390)	\$	(369,162)	\$	(377,000)	\$	(391,200)

Division: Legal (City Attorney's Office) (124)

Manager: Walter Wysopal

Areas of Responsibility. The City Attorney's Office provides legal counsel to the City Council and City staff on legal issues or questions and prosecutes criminal offenses. At present, two separate entities provide these services: 1) Kennedy and Graven, Chartered, for civil affairs; and 2) City of Coon Rapids, for criminal affairs. Kennedy and Graven, Chartered attends City Council meetings, provides legal opinions, and aids in the development of ordinances and resolutions. The City of Coon Rapids prosecutes criminal offenses on behalf of the City.

Revenues	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	166,800	113,434	160,700	126,049	155,900	129,700
47 - Miscellaneous	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 166,800	\$ 113,434	\$ 160,700	\$ 126,049	\$ 155,900	\$ 129,700
Expenditures						
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	-	-	-	-	-	-
63 - Other Services & Charges	405,600	374,672	398,250	384,926	406,600	406,600
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 405,600	\$ 374,672	\$ 398,250	\$ 384,926	\$ 406,600	\$ 406,600
Net Property Tax Supported	\$ (238,800)	\$ (261,238)	\$ (237,550)	\$ (258,877)	\$ (250,700)	\$ (276,900)

Division: Employee Resources (126)

Director: Becca Hellegers

Areas of Responsibility. The Employee Resources Divisions supports and maintains the human resources of the City. It addresses all human resources matters of the organization, including: compensation analysis; employee recruitment and retention; employee benefits; labor relations and negotiations; personnel regulation and policy compliance; and workforce development. The Employee Resources Division also works closely with the Accounting Division in support of payroll administration.

Revenues	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures						
61 - Personnel Services	\$ 371,900	\$ 361,915	\$ 370,700	\$ 352,829	\$ 334,900	\$ 348,100
62 - Supplies	3,800	507	3,590	680	3,600	3,600
63 - Other Services & Charges	49,950	15,764	52,970	36,287	58,300	60,200
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 425,650	\$ 378,186	\$ 427,260	\$ 389,796	\$ 396,800	\$ 411,900
Net Property Tax Supported	\$ (425,650)	\$ (378,186)	\$ (427,260)	\$ (389,796)	\$ (396,800)	\$ (411,900)

Division: Communications and Engagement (127)

Manager: Melissa Moore

Areas of Responsibility. The Marketing and Communications Division supports the marketing and promotional efforts of the City, including: media relations; municipal liquor store marketing; newsletter production; social media management; special events and programs; and video production. Financially, the costs of its activities are shared with the Cable Television Fund (225).

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
Revenues						
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	11,000	-	6,000	3,500	9,500	11,000
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 11,000	\$ -	\$ 6,000	\$ 3,500	\$ 9,500	\$ 11,000
Expenditures						
61 - Personnel Services	\$ 97,300	98,842	\$ 102,300	\$ 120,322	\$ 196,600	\$ 140,700
62 - Supplies	-	-	-	145	13,000	3,300
63 - Other Services & Charges	47,200	36,519	46,730	50,942	61,200	68,000
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 144,500	\$ 135,361	\$ 149,030	\$ 171,409	\$ 270,800	\$ 212,000
Net Property Tax Supported	\$ (133,500)	\$ (135,361)	\$ (143,030)	\$ (167,909)	\$ (261,300)	\$ (201,000)

Division: City Clerk/Records Management (City Clerk’s Office) (128)

Manager: Melissa Moore

Areas of Responsibility. The City Clerk’s Office supervises the City’s records management program and document imaging system; Minnesota Government Data Practices Act compliance; and the Elections Division. It also maintains the City Code and City Charter, monitors local and state legislation, provide research and analysis services, draft city ordinances, resolutions, policies and procedures, and provide general information to public officials, general public and city personnel on various regulations. The City Clerk’s Office also serves as the staff liaison to the City Charter Commission.

Revenues	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	104,400	93,678	103,400	117,937	107,200	115,300
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	200	-	200	12	100	-
46 - Fines and Forfeitures	-	2,750	-	1,500	2,700	2,500
47 - Miscellaneous	52,000	30,645	39,390	78,489	35,000	60,000
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 156,600	\$ 127,073	\$ 142,990	\$ 197,938	\$ 145,000	\$ 177,800
Expenditures						
61 - Personnel Services	\$ 100,450	101,648	\$ 105,300	\$ 118,031	\$ 139,600	\$ 235,500
62 - Supplies	1,300	73	980	576	1,000	1,000
63 - Other Services & Charges	6,600	11,133	6,270	4,501	8,600	21,600
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 108,350	\$ 112,854	\$ 112,550	\$ 123,108	\$ 149,200	\$ 258,100
Net Property Tax Supported	\$ 48,250	\$ 14,219	\$ 30,440	\$ 74,830	\$ (4,200)	\$ (80,300)

Division: Elections (129)

Manager: Melissa Moore

Areas of Responsibility. The Elections Division administers elections and works to minimize any delays experienced by voters. It also serves as an important impartial authority for encouraging voter registration, for recruiting and assigning election judges, assisting in the accuracy of the voting equipment, counting of ballots and the certification of elections results and petitions.

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
Revenues						
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	-	14,193	-	-	-	-
45 - Charges for Services	-	20,458	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ -	\$ 34,651	\$ -	\$ -	\$ -	\$ -
Expenditures						
61 - Personnel Services	\$ 83,500	\$ 67,714	\$ -	\$ -	\$ 65,000	\$ -
62 - Supplies	1,200	2,153	1,190	349	1,200	-
63 - Other Services & Charges	11,050	9,578	10,950	5,912	32,600	16,300
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 95,750	\$ 79,445	\$ 12,140	\$ 6,261	\$ 98,800	\$ 16,300
Net Property Tax Supported	\$ (95,750)	\$ (44,794)	\$ (12,140)	\$ (6,261)	\$ (98,800)	\$ (16,300)

Division: Non-Departmental (141)

Manager: Walter Wysopal

Areas of Responsibility. Established in 1990, the Non-Departmental Division accounts for those revenues and expenditures that are not easily allocated to more specific departments and/or divisions within the General Fund. Additionally, the division accounts for all property tax revenue received by the General Fund.

Revenues	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
41 - Taxes	\$ 12,439,125	\$ 12,476,885	\$ 13,031,700	\$ 13,306,327	\$ 13,637,400	\$ 13,883,600
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	794,700	794,700	744,700	774,700	662,300	698,400
45 - Charges for Services	1,132,800	1,132,800	1,156,700	1,185,442	1,239,800	1,353,100
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	48,985	30,432	30,500	102,717	9,600	28,100
49 - Other Financing Sources	2,231,700	2,249,000	186,700	189,600	192,300	680,100
Total Revenues	\$ 16,647,310	\$ 16,683,817	\$ 15,150,300	\$ 15,558,786	\$ 15,741,400	\$ 16,643,300
Expenditures						
61 - Personnel Services	\$ 35,000	\$ -	\$ 171,190	\$ -	\$ 412,000	\$ -
62 - Supplies	-	704	-	492	-	-
63 - Other Services & Charges	23,090	31,902	(92,730)	17,537	(98,000)	23,700
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	4,321,388	-	-
Total Expenditures	\$ 58,090	\$ 32,606	\$ 78,460	\$ 4,339,417	\$ 314,000	\$ 23,700
Net Property Tax Supported	\$ 16,589,220	\$ 16,651,211	\$ 15,071,840	\$ 11,219,369	\$ 15,427,400	\$ 16,619,600

Division: Emergency Reserves (142)

Manager: Walter Wysopal

Areas of Responsibility. The Emergency Reserves Division absorbs any unexpected costs that were not otherwise anticipated or budgeted, such as unforeseen legal expenditures, natural disaster response and equipment failure. It also provides funds to continue City business without interruption of services to taxpayers, and to shield the City from negative variances in funding sources.

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
Revenues						
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures						
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	-	83,856	-	645	-	-
63 - Other Services & Charges	89,250	308,784	88,360	13,237	88,300	88,300
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 89,250	\$ 392,640	\$ 88,360	\$ 13,882	\$ 88,300	\$ 88,300
Net Property Tax Supported	\$ (89,250)	\$ (392,640)	\$ (88,360)	\$ (13,882)	\$ (88,300)	\$ (88,300)

Department: Finance Summary

Director: Joe Starks

Description. As an internal service department, the Finance Department provides advice, guidance and financial services for all other departments and divisions of the City. Additionally, the Department supervises the activities of the Municipal Liquor Division, which may be reviewed in greater detail in the Enterprise Fund section of this budget document. In addition to supervising the Municipal Liquor Division, the department includes the following divisions:

- Accounting;
- Assessing;
- Information Technology;

2022 Update. The Finance Department made significant progress on several of the goals and objectives outlined in the Adopted 2022 Budget.

- Accounting Division staff focused on a variety of priorities, including:
 - Implemented the paperless accounts payable system;
 - Began Implementing Governmental Accounting Standards Board (GASB) Standard No. 87 for lease accounting compliance; and
 - Continued to coordinate the financial response of the City to the COVID–19 pandemic.
- Assessing Division staff focused on a variety of priorities, including:
 - Conducted the 2022 Local Board of Appeal and Equalization;
 - Conducted 2022 quintile re-appraisal;
 - Re-defined several industrial building types and accessory features which required updates to over 350 parcels; and
 - Re-established the request for interior reviews.
- Information Technology (IT) staff focused on a variety of priorities, including:
 - Finalized the Microsoft 365 migration;
 - Assisted Community Development with Citizenserve expansion and plan review software;
 - Completed data migration for redundant servers; and
 - Updated the 2022-2024 IT Plan.

- The department also continued implementation of the 2020–2022 Strategic Plan. Generally, the plan provided for department congruence with the Focus on Fridley Strategic Plan and identified a series of operational changes and projects for the department. It also created a Statement of Values to provide the department with greater cohesion.

2023 Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- The Accounting Division will:
 - Plan for possible retirements;
 - Monitor the use of funds provided by the American Rescue Plan Act (ARPA);
 - Expand the performance measurement program in collaboration with the PMT;
 - Develop an internal accountability/audit program;
 - Consider changes to the customer service practices for utility billing; and
 - Support the various recommendations of the PMT and the performance measurement program.
- The Assessing Division will:
 - Install Co-Star application for sales and listing data of commercial/industrial and apartment properties;
 - Complete the annual quintile re-appraisal and hold the 2023 Local Board of Appeal and Equalization;
 - Resolve any potential property tax petitions; and
 - Work towards replacing the special assessment database.
- The IT Division will:
 - Implement the 2023 IT Capital Investment Program as approved by the City Council;
 - Support the vision established by the 2023-2025 IT Plan and the efforts to be “paperless by 2025;”
 - Continue disaster planning efforts and IT protocol documentation;
 - Implement the recommendations of the Geographic Information System (GIS) assessment; and
 - Continue efforts to enhance cybersecurity.

Finance Department Summary

	2020	2020	2021	2021	2022	2023
Revenues	Budget	Actual	Budget	Actual	Budget	Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	4,700	3,976	5,600	4,581	5,100	5,000
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	74,500	300,084	100,200	(44,481)	101,300	176,100
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 79,200	\$ 304,060	\$ 105,800	\$ (39,900)	\$ 106,400	\$ 181,100
Expenditures						
61 - Personnel Services	\$ 1,177,150	\$ 1,190,516	\$ 1,219,200	\$ 1,157,924	\$ 1,252,100	\$ 1,393,700
62 - Supplies	10,050	10,596	10,110	10,909	10,200	11,600
63 - Other Services & Charges	344,180	301,531	368,990	358,861	393,800	439,900
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 1,531,380	\$ 1,502,643	\$ 1,598,300	\$ 1,527,694	\$ 1,656,100	\$ 1,845,200
Net Property Tax Supported	\$ (1,452,180)	\$ (1,198,583)	\$ (1,492,500)	\$ (1,567,594)	\$ (1,549,700)	\$ (1,664,100)

Division: Accounting (131)

Manager: Korrie Johnson

Areas of Responsibility. The Accounting Division administers, supervises and plans for all the City's financial activities. These activities include: financial reporting; utility billing and collections; accounts payable and revenue collections; investments management; debt management; risk management; grant management; payroll processing; and budget preparation. It provides financial information to the City Council and City staff. The Accounting Division also provides financial management services for the Fridley Housing and Redevelopment Authority (HRA) and supervises the "front desk" of the Fridley Civic Campus.

Revenues	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	4,700	3,976	5,600	4,581	5,100	5,000
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	74,500	300,084	100,200	(44,481)	101,300	176,100
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 79,200	\$ 304,060	\$ 105,800	\$ (39,900)	\$ 106,400	\$ 181,100
Expenditures						
61 - Personnel Services	\$ 599,050	\$ 614,709	\$ 597,200	\$ 570,926	\$ 608,400	\$ 685,700
62 - Supplies	3,400	1,898	2,470	4,353	2,600	4,200
63 - Other Services & Charges	90,500	84,061	90,370	98,876	106,300	90,000
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 692,950	\$ 700,668	\$ 690,040	\$ 674,155	\$ 717,300	\$ 779,900
Net Property Tax Supported	\$ (613,750)	\$ (396,608)	\$ (584,240)	\$ (714,055)	\$ (610,900)	\$ (598,800)

Division: Assessing (City Assessor’s Office) (132)

Manager: Patrick Maghrak

Areas of Responsibility. The City Assessor’s Office implements various property tax and valuation related statutes of the State of Minnesota (State) as they apply to the City. It classifies all taxable property and determines the appraised value of all real estate within the City. The division also assists with special assessment, development review and other special projects, as assigned.

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
Revenues						
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures						
61 - Personnel Services	\$ 235,200	\$ 234,093	\$ 268,000	\$ 256,127	\$ 275,900	\$ 288,600
62 - Supplies	2,500	2,013	2,490	1,863	2,500	2,200
63 - Other Services & Charges	15,180	3,723	13,190	14,400	13,300	15,800
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 252,880	\$ 239,829	\$ 283,680	\$ 272,390	\$ 291,700	\$ 306,600
Net Property Tax Supported	\$ (252,880)	\$ (239,829)	\$ (283,680)	\$ (272,390)	\$ (291,700)	\$ (306,600)

Division: Information Technology (133)

Manager: Mike Grundman

Areas of Responsibility. The Information Technology Division provides information system support, networking support and application development for all City departments. It also coordinates the City's use of information technology through long-range planning, policy development and facilitates communication between the City and its citizens through development of the website and other information resources or tools.

	2020		2021		2022		2023	
Revenues	Budget	Actual	Budget	Actual	Budget	Budget	Budget	
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
42 - Special Assessments	-	-	-	-	-	-	-	
43 - Licenses and Permits	-	-	-	-	-	-	-	
44 - Intergovernmental	-	-	-	-	-	-	-	
45 - Charges for Services	-	-	-	-	-	-	-	
46 - Fines and Forfeitures	-	-	-	-	-	-	-	
47 - Miscellaneous	-	-	-	-	-	-	-	
49 - Other Financing Sources	-	-	-	-	-	-	-	
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Expenditures								
61 - Personnel Services	\$ 342,900	\$ 341,714	\$ 354,000	\$ 330,871	\$ 367,800	\$ 419,400		
62 - Supplies	4,150	6,685	5,150	4,693	5,100	5,200		
63 - Other Services & Charges	238,500	213,747	265,430	245,585	274,200	334,100		
70 - Capital Outlay	-	-	-	-	-	-		
80 - Debt Service	-	-	-	-	-	-		
99 - Other Financing Uses	-	-	-	-	-	-		
Total Expenditures	\$ 585,550	\$ 562,146	\$ 624,580	\$ 581,149	\$ 647,100	\$ 758,700		
Net Property Tax Supported	\$ (585,550)	\$ (562,146)	\$ (624,580)	\$ (581,149)	\$ (647,100)	\$ (758,700)		

Department: Public Safety Summary

Director: Brian Weierke

Description. Established in 2018, the Public Safety Department supervises all public safety and emergency response activities and programs for the City. In addition to the Police Activity Fund (outlined in another section of the budget as a Special Revenue Fund), the department includes the following divisions:

- Police;
- Emergency Management; and
- Fire.

2022 Update. The Public Safety Department made significant progress on several of the goals and objectives outlined in the Adopted 2022 Budget.

- The department continued to build upon the recent Public Safety Department consolidation through a series of teambuilding exercises held with management staff for both the Police and Fire Divisions. Additionally, the department:
 - Continues to build trust within the community by being a larger part of the “fabric of this community”;
 - Maintains a high level of equipment and training;
 - Focus on and prioritize the retention of the department.
- Fire Division staff focused on a variety of priorities, including:
 - Recruitment of Paid-on-Call (POC) Firefighters; with mission to be staffed with 40 POCs;
 - Implemented a Care Coordinator (POC) position; and
 - Continued to build up emergency management capabilities.
- Police Division staff focused on a variety of priorities, including:
 - Stabilized Community Service Officer (CSOs) ranks; may need more attention in 2023;
 - Started to move towards more crime analysis and data-driven programs;
 - Started to discuss the need for a social worker/mental health provider to assist with certain calls for service; and
 - Improved Emergency Management efforts with the assignment of certain duties to the Administrative Sergeant.

2023 Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- The department will continue efforts to build trust within the community by being a larger part of the “fabric of this community.” Additionally, it will:
 - Maintain a high level of equipment readiness and training;
 - Work to retain department staff and evaluate staffing levels to maintain current service level expectations;
- The Emergency Management Division will continue to expand emergency management capabilities and revise certain emergency management planning documents and strategies.
- The Fire Division will:
 - Continue efforts to hire the authorized 40 POC Firefighters and focus on succession planning for certain positions;
 - Implement the Strategic Plan completed in 2022; and
 - Launch and build Community Health Alliance as part of the Community Healthcare Worker’s role.
- The Police Division will:
 - Move towards more a crime analysis and data–driven programs;
 - Continue to provide stability in the CSO ranks; and
 - Consider the need for a social worker/mental health provider to assist with certain calls for service.

Public Safety Department Summary

Revenues	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	31,500	32,233	31,500	29,034	31,500	20,000
44 - Intergovernmental	568,900	773,885	705,900	812,580	931,700	1,005,000
45 - Charges for Services	361,300	331,283	344,800	439,010	282,500	521,300
46 - Fines and Forfeitures	700	150	700	3,437	1,000	1,200
47 - Miscellaneous	16,100	8,475	14,100	13,287	8,200	8,200
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 978,500	\$ 1,146,026	\$ 1,097,000	\$ 1,297,348	\$ 1,254,900	\$ 1,555,700
Expenditures						
61 - Personnel Services	\$ 7,501,100	\$ 7,371,655	\$ 7,812,700	\$ 7,807,395	\$ 8,158,700	\$ 8,814,800
62 - Supplies	312,200	254,352	298,480	337,982	294,300	342,400
63 - Other Services & Charges	755,060	750,116	860,830	860,158	805,000	820,100
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 8,568,360	\$ 8,376,123	\$ 8,972,010	\$ 9,005,535	\$ 9,258,000	\$ 9,977,300
Net Property Tax Supported	\$ (7,589,860)	\$ (7,230,097)	\$ (7,875,010)	\$ (7,708,187)	\$ (8,003,100)	\$ (8,421,600)

Division: Police (211)

Manager: Ryan George

Areas of Responsibility. The Police Division promotes the safety of the City by partnering with the community to preserve life and protect property. It provides professional police services, including: law enforcement; crime investigation and prevention; apprehension of violators; and medical emergency response. The Police Division collaborates with the community through a school resources officer and other programs. Members of the Division also serve on various groups, such as the Anoka–Hennepin Narcotics and Violent Crimes Taskforce. In its efforts to address the needs of the City, the Police Division places an emphasis on community partnerships.

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
Revenues						
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	410,000	589,466	547,000	602,413	751,600	786,600
45 - Charges for Services	352,500	328,713	337,900	438,510	271,200	519,600
46 - Fines and Forfeitures	700	150	700	3,437	1,000	1,200
47 - Miscellaneous	14,800	8,425	12,800	12,291	7,300	8,200
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 778,000	\$ 926,754	\$ 898,400	\$ 1,056,651	\$ 1,031,100	\$ 1,315,600
Expenditures						
61 - Personnel Services	\$ 6,390,600	\$ 6,327,634	\$ 6,691,200	\$ 6,608,252	\$ 6,975,300	\$ 7,477,200
62 - Supplies	223,400	194,276	216,870	248,051	214,400	247,900
63 - Other Services & Charges	437,560	386,234	506,110	486,199	459,300	427,800
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 7,051,560	\$ 6,908,145	\$ 7,414,180	\$ 7,342,502	\$ 7,649,000	\$ 8,152,900
Net Property Tax Supported	\$ (6,273,560)	\$ (5,981,391)	\$ (6,515,780)	\$ (6,285,851)	\$ (6,617,900)	\$ (6,837,300)

Division: Emergency Management (215)

Manager: Brian Weierke

Areas of Responsibility. The Emergency Management Division plans and implements the response to local, regional and national emergencies on behalf of the City and in accordance with applicable guidelines or regulations. In addition to maintaining the Emergency Operations Center, the Division trains personnel for emergencies, supports a team of volunteer reserves and maintains the outdoor emergency warning sirens.

	2020		2021		2022		2023	
Revenues	Budget	Actual	Budget	Actual	Budget	Budget	Budget	Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	496	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ 496	\$ -	\$ -	\$ -	\$ -
Expenditures								
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	6,300	2,723	5,240	3,976	3,500	3,500	3,500	3,500
63 - Other Services & Charges	11,800	7,999	11,080	7,763	11,100	11,100	11,100	11,100
70 - Capital Outlay	-	-	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-	-	-
Total Expenditures	\$ 18,100	\$ 10,723	\$ 16,320	\$ 11,739	\$ 14,600	\$ 14,600	\$ 14,600	\$ 14,600
Net Property Tax Supported	\$ (18,100)	\$ (10,723)	\$ (16,320)	\$ (11,243)	\$ (14,600)	\$ (14,600)	\$ (14,600)	\$ (14,600)

Division: Fire (219)

Manager: Maddison Zikmund

Areas of Responsibility. The Fire Division provides emergency response and management for all hazards, including: fires, medical emergencies; rescues; and accidental releases of dangerous materials. It also conducts building and building plan inspections for fire code compliance. The Fire Division also supports a variety of community programs, such as the annual fire prevention training in local elementary schools. It offers 24-hour services through a team of full-time and paid-on-call firefighters. The Fire Division staff also serves on various interagency taskforces (e.g., Minnesota State Chemical Assessment Team for the North Metro). It operates two fire stations.

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
Revenues						
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	31,500	32,233	31,500	29,034	31,500	20,000
44 - Intergovernmental	158,900	184,419	158,900	210,167	180,100	218,400
45 - Charges for Services	8,800	2,570	6,900	500	11,300	1,700
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	1,300	50	1,300	500	900	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 200,500	\$ 219,272	\$ 198,600	\$ 240,201	\$ 223,800	\$ 240,100
Expenditures						
61 - Personnel Services	\$ 1,110,500	\$ 1,044,021	\$ 1,121,500	\$ 1,199,143	\$ 1,183,400	\$ 1,337,600
62 - Supplies	82,500	57,352	76,370	85,955	76,400	91,000
63 - Other Services & Charges	305,700	355,883	343,640	366,196	334,600	381,200
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 1,498,700	\$ 1,457,255	\$ 1,541,510	\$ 1,651,294	\$ 1,594,400	\$ 1,809,800
Net Property Tax Supported	\$ (1,298,200)	\$ (1,237,983)	\$ (1,342,910)	\$ (1,411,093)	\$ (1,370,600)	\$ (1,569,700)

Department: Public Works Summary

Director: James Kosluchar

Description.

The Public Works Department is responsible for engineering, design and maintenance of City streets, sidewalks, parks, water, sanitary and storm water utility systems, City Hall and City Garage, and maintenance of equipment. Technical support in the form of surveys, drafting, research and utility location is provided by Engineering for the development of improvements plans, construction and safety programs for the City. The department includes the following divisions:

- Facilities Management;
- Engineering;
- Street Lighting;
- Parks Maintenance;
- Utilities;
- Street Maintenance; and
- Fleet Services.

2022 Update. The Public Works Department made significant progress on several of the goals and objectives outlined in the Adopted 2022 Budget.

- The Facilities Management Division is developing a detailed preventative maintenance plan.
- Engineering Division staff continued to manage a heavy workload, including delivery of the recently revised Streets Capital Investment Program.
- Street Lighting Division staff continue to coordinate minor maintenance of traffic signals with Anoka County and focused on repairs and maintenance throughout the community. Additionally, staff has been leading LED conversion to ensure utility efficiency.
- The Forestry Division continues its schedule with the Emerald Ash Borer (EAB) Mitigation Plan with EAB spreading throughout the community.
- The Park Maintenance Division participated in the development of the Park System Improvement Plan. With the assistance of the Employee Resources Division, the City also adjusted the hourly wages for seasonal positions, which helped address recruitment challenges for the division.
- The Street Maintenance Division increased resurfacing activities to repair and restore various pavements throughout the City.

- The Fleet Services Division implemented a new vehicle leasing program through Enterprise Fleet Services and acquired the first electric vehicles for the City. Staff continues to work on optimizing the leasing process.

2023 Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- The Facilities Management Division will continue to prepare and implement detailed preventative maintenance schedule for City facilities. It will also seek opportunities to further collaborate with other division to both provide facilities maintenance expertise and reduce maintenance costs.
- The Engineering Division will continue to complete a greater than usual number of projects while working with various project partners, namely Anoka County and the Minnesota Department of Transportation, on their projects within the community. The division will also provide capital project support for efforts related to the Park System Improvement Plan.
- The Lighting Division plans to retrofit or abandon certain decorative street lighting on 57th Avenue and Osborne Road in addition to its regular maintenance activities.
- The Park Maintenance Division must continue efforts to recruit and retain seasonal employees and expand efforts to provide year-round sidewalk and trail access, including for non-City facilities. The division plans to continue work on the greenspace at or near the Fridley Civic Campus and further aid in the development of the Park System Improvement Plan.
- The Street Maintenance Division will address pavement deterioration and assess needed budget authority in the Pavement Management Program. It will also develop a pavement management plan for certain trails in the community.
- The Fleet Management Division plans to expand and optimize the vehicle leasing program. It will also focus on reducing vehicle idling and begin consideration of a vehicle pooling program among various departments.

Public Works Department Summary

Revenues	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	32,200	10,455	32,200	17,316	24,900	31,000
44 - Intergovernmental	387,600	466,045	348,500	428,970	446,500	448,200
45 - Charges for Services	366,200	415,207	372,000	434,481	410,200	395,000
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	3,700	626	3,700	868	2,600	2,500
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 789,700	\$ 892,333	\$ 756,400	\$ 881,635	\$ 884,200	\$ 876,700
Expenditures						
61 - Personnel Services	\$ 2,422,050	\$ 2,413,675	\$ 2,493,000	\$ 2,470,840	\$ 2,596,500	\$ 2,910,900
62 - Supplies	453,900	373,214	432,840	383,513	425,400	449,300
63 - Other Services & Charges	945,200	869,534	1,121,030	1,190,398	1,123,100	1,310,500
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 3,821,150	\$ 3,656,423	\$ 4,046,870	\$ 4,044,751	\$ 4,145,000	\$ 4,670,700
Net Property Tax Supported	\$ (3,031,450)	\$ (2,764,090)	\$ (3,290,470)	\$ (3,163,116)	\$ (3,260,800)	\$ (3,794,000)

Division: Facilities Management (311)

Manager: Jeff Jensen

Areas of Responsibility. The Facilities Management Division maintains the exteriors and interiors of the Fridley Civic Campus, Public Works Building and other City buildings, as assigned. It strives to maintain all City facilities in a manner that ensures safety and extends their useful life.

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
Revenues						
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures						
61 - Personnel Services	\$ 219,000	\$ 222,714	\$ 268,500	\$ 275,676	\$ 291,100	\$ 310,500
62 - Supplies	36,600	40,430	42,900	37,418	44,400	43,400
63 - Other Services & Charges	251,100	309,476	278,450	328,939	293,600	382,900
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 506,700	\$ 572,619	\$ 589,850	\$ 642,033	\$ 629,100	\$ 736,800
Net Property Tax Supported	\$ (506,700)	\$ (572,619)	\$ (589,850)	\$ (642,033)	\$ (629,100)	\$ (736,800)

Division: Engineering (314)

Manager: Brandon Brodhag

Areas of Responsibility. The Engineering Division develops plans, sets specifications and determines estimates for capital improvement projects and programs. It also is responsible for the design and construction of streets, sanitary sewer collection systems, storm water facilities, and water treatment and distribution systems. The Engineering Division also maintains records on various projects in the City (i.e., "as-built"), and utility service locations. Also, the GIS Geographic Information System (GIS) functions are housed in the Engineering Division and maintain the mapping and graphics systems for the City.

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
Revenues						
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	32,200	10,455	32,200	17,316	24,900	31,000
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	365,600	413,772	371,400	432,346	410,100	395,000
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 397,800	\$ 424,227	\$ 403,600	\$ 449,662	\$ 435,000	\$ 426,000
Expenditures						
61 - Personnel Services	\$ 237,000	\$ 283,300	\$ 257,100	\$ 257,395	\$ 262,800	\$ 380,700
62 - Supplies	10,900	4,791	10,900	3,841	9,900	9,200
63 - Other Services & Charges	107,100	115,466	97,800	138,684	99,500	111,000
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 355,000	\$ 403,557	\$ 365,800	\$ 399,920	\$ 372,200	\$ 500,900
Net Property Tax Supported	\$ 42,800	\$ 20,670	\$ 37,800	\$ 49,742	\$ 62,800	\$ (74,900)

Division: Forestry (315)

Manager: Jeff Jensen

Areas of Responsibility. The Forestry Division provides for the health of the trees and other foliage of the City. Generally, it provides for maintenance of trees located in parks, streets and other areas either owned or operated by the City, including removal, replacement, planting, trimming and inspection services. The Forestry Division also provides for the removal and replacement of private trees consistent with tree replacement programming.

Revenues	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Forecast
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	-	9,973	-	-	-	-
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ -	\$ 9,973	\$ -	\$ -	\$ -	\$ -
Expenditures						
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	15,600	13,957	16,100	14,547	16,100	18,100
63 - Other Services & Charges	61,300	48,428	51,800	80,004	53,800	63,800
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 76,900	\$ 62,385	\$ 67,900	\$ 94,551	\$ 69,900	\$ 81,900
Net Property Tax Supported	\$ (76,900)	\$ (52,412)	\$ (67,900)	\$ (94,551)	\$ (69,900)	\$ (81,900)

Division: Park Maintenance (316)

Manager: Jeff Jensen

Areas of Responsibility. The Park Maintenance Division plans, designs, constructs and maintains both the active and passive areas of the Park System in coordination with the Parks and Recreation Division. It also supports the activities of the Parks and Recreation Commission and assists with community celebrations and festivals.

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
Revenues						
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	-	486	-	4,215	-	-
45 - Charges for Services	500	1,435	500	2,135	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	500	-	500	-	1,500	1,900
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 1,000	\$ 1,921	\$ 1,000	\$ 6,350	\$ 1,500	\$ 1,900
Expenditures						
61 - Personnel Services	\$ 722,200	\$ 649,114	\$ 718,700	\$ 701,436	\$ 744,100	\$ 856,300
62 - Supplies	117,700	81,055	104,600	108,867	100,600	106,100
63 - Other Services & Charges	122,700	103,950	132,080	119,980	123,800	127,200
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 962,600	\$ 834,120	\$ 955,380	\$ 930,283	\$ 968,500	\$ 1,089,600
Net Property Tax Supported	\$ (961,600)	\$ (832,199)	\$ (954,380)	\$ (923,933)	\$ (967,000)	\$ (1,087,700)

Division: Street Lighting (317)

Manager: Jeff Jensen

Areas of Responsibility. The Lighting Division maintains the overhead lighting throughout the City, including all park lights, streetlights, traffic signals and other lighting services.

Revenues	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures						
61 - Personnel Services	\$ 28,000	\$ 27,445	\$ 17,300	\$ 16,735	\$ 18,000	\$ 18,700
62 - Supplies	6,600	14,500	6,500	532	6,500	6,500
63 - Other Services & Charges	224,000	178,741	205,000	185,288	200,000	250,000
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 258,600	\$ 220,686	\$ 228,800	\$ 202,555	\$ 224,500	\$ 275,200
Net Property Tax Supported	\$ (258,600)	\$ (220,686)	\$ (228,800)	\$ (202,555)	\$ (224,500)	\$ (275,200)

Division: Street Maintenance (318)

Manager: Jeff Jensen

Areas of Responsibility. The Street Maintenance Division performs the necessary tasks to reduce the depreciation and wear of City streets. It also strives to maintain the desirable standards of appearance, serviceability and safety, which includes street sweeping, repair of street surfaces, and snow and/or ice prevention and removal.

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
Revenues						
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	387,600	455,586	348,500	424,755	446,500	448,200
45 - Charges for Services	100	-	100	-	100	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 387,700	\$ 455,586	\$ 348,600	\$ 424,755	\$ 446,600	\$ 448,200
Expenditures						
61 - Personnel Services	\$ 817,800	\$ 840,534	\$ 860,000	\$ 856,460	\$ 871,100	\$ 917,500
62 - Supplies	233,100	201,979	229,940	206,901	228,900	244,500
63 - Other Services & Charges	90,500	97,605	333,550	328,892	339,300	354,200
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 1,141,400	\$ 1,140,118	\$ 1,423,490	\$ 1,392,253	\$ 1,439,300	\$ 1,516,200
Net Property Tax Supported	\$ (753,700)	\$ (684,532)	\$ (1,074,890)	\$ (967,498)	\$ (992,700)	\$ (1,068,000)

Division: Fleet Services (319)

Manager: Kelly Odenthal

Areas of Responsibility. The Fleet Services Division provides for the maintenance and upkeep of all City-owned equipment and vehicles, including dump trucks, fire trucks, lawnmowers, passenger vehicles, pick-up trucks, squad cars and sport utility vehicles. It may also refer certain activities and repairs to external organizations, as need or required by warranty.

Revenues	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	3,200	626	3,200	868	1,100	600
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 3,200	\$ 626	\$ 3,200	\$ 868	\$ 1,100	\$ 600
Expenditures						
61 - Personnel Services	\$ 398,050	\$ 390,568	\$ 371,400	\$ 363,138	\$ 409,400	\$ 427,200
62 - Supplies	33,400	16,502	21,900	11,407	19,000	21,500
63 - Other Services & Charges	88,500	15,868	22,350	8,611	13,100	21,400
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 519,950	\$ 422,938	\$ 415,650	\$ 383,156	\$ 441,500	\$ 470,100
Net Property Tax Supported	\$ (516,750)	\$ (422,312)	\$ (412,450)	\$ (382,288)	\$ (440,400)	\$ (469,500)

Department: Parks & Recreation

Director: Mike Maher

Description. Recreation engages the community in a variety of year-round activities and events. In addition to supervising the Springbrook Nature Center (outlined in another section of the budget as a Special Revenue Fund), the department includes the following divisions:

- Parks and Recreation.

2022 Update. The Parks & Recreation Department made significant progress on several of the goals and objectives outlined in the Adopted 2022 Budget.

- The COVID-19 pandemic has continued to impact several program areas including spring break trips, afterschool programming (which will resume in the Fall of 2022) and instructional programming.
- Program capacity has been limited somewhat due to staff turnover and vacancies.
- Much of the Parks & Recreation programming is offered at no cost to the community, such as summer concerts, the Rec and Roll Program, Environmental Fun Fair and Winterfest.

2023 Other Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- The implementation of the Park System Improvement Plan will have a budgetary impact on rental revenue as four parks (including Moore Lake Park) will likely be under construction in 2023, thereby limiting shelter rentals.
- Staff plans on restarting after-school programming that will span the school year.

Staff is looking into fee increases for the Summer ROCKS programs and field trip programs to offset increases to staffing and transportation costs.

Division: Parks & Recreation (410)

Manager: Margo Numedahl

Areas of Responsibility. The Parks & Recreation Division provides a wide variety of year-round leisure activities, which contribute toward the physical, social and emotional well-being of participants of all ages. It provides programs in the following areas: instructional recreation activities; competitive athletic leagues; fitness activities; special events; cultural arts; and outings. Beginning in 2020, this Parks & Recreation Division ceased operation of a Senior Center.

Parks & Recreation Department Summary

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
Revenues						
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	176,400	22,097	105,800	110,048	159,500	155,500
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	7,400	5,025	4,400	5,376	2,300	2,800
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 183,800	\$ 27,122	\$ 110,200	\$ 115,424	\$ 161,800	\$ 158,300
Expenditures						
61 - Personnel Services	\$ 567,000	\$ 447,754	\$ 567,200	\$ 543,379	\$ 618,900	\$ 681,800
62 - Supplies	60,730	12,191	54,690	21,729	55,100	48,200
63 - Other Services & Charges	226,070	57,941	157,300	99,741	148,000	159,900
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 853,800	\$ 517,887	\$ 779,190	\$ 664,849	\$ 822,000	\$ 889,900
Net Property Tax Supported	\$ (670,000)	\$ (490,764)	\$ (668,990)	\$ (549,425)	\$ (660,200)	\$ (731,600)

Department: Community Development

Director: Scott Hickok

Description. The Community Development Department coordinates and plans for all the different real estate developments in the City including: commercial; industrial; and residential (both single family and multi-family homes). The department promotes commercial and industrial development to expand the job base with livable wage employment opportunities and to increase the tax base. In addition to serving as the primary staff liaison to the Housing and Redevelopment Authority (HRA), the Planning Commission and the Environmental Quality and Energy Commission, the department includes the following divisions:

- Building Inspections;
- Planning; and
- Rental Inspections.

2022 Update. The Community Development Department made significant progress on several of the goals and objectives outlined in the Adopted 2022 Budget.

- The Building Inspections Division has completed a major goal this year with incorporating all building permit applications and processes into Citizenserve. Inspectors are also able to review, comment and send plans through Citizenserve and Bluebeam, which has significantly reduced the need for paper files. With record years in 2019, 2020 and 2021, 2022 has proven to be a more “typical” year in terms of permitting and revenue.
- The Planning Division has enjoyed success with the education process of code enforcement as noted by the by the reduction of nuisance abatements, which is the goal. Staff continues to work with residents and businesses to keep Fridley vibrant. The division also completed two code amendments that allows Accessory Dwelling Units and development on 40-foot-wide lots.
- The Rental Inspections Division continues to be busy with licensing and inspecting all rental properties on a three-year cycle. With the addition of the Axle Apartments and the full buildout of the Sherman Development, there is an increase of 400+ units.

2023 Other Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- The Building Inspection Division will continue to respond to an increase demand for inspection and plan review services and will continue to work on the proficiency of Citizenserve for staff and applications.

- The Planning Division will continue efforts to expand the use of Citizenseve for land use application submittal and review process with other divisions, most notably Building, Fire and Engineering. Additionally, the division will continue work on the recodification process with a focus on the zoning code and will also focus on redevelopment opportunities identified in the City's Comprehensive Plan.
- The Rental Inspection Division continues to identify additional training opportunities to further refine their inspection practices and will be implementing the rental application, inspections and billing processes into Citizenseve.

Community Development Department Summary

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
Revenues						
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	19,100	33,262	30,200	167,760	22,900	53,300
43 - Licenses and Permits	868,200	1,165,606	867,000	1,101,485	1,020,400	955,500
44 - Intergovernmental	-	300	-	-	-	-
45 - Charges for Services	107,700	148,267	137,700	126,630	131,500	312,100
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	279	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 995,000	\$ 1,347,714	\$ 1,034,900	\$ 1,395,875	\$ 1,174,800	\$ 1,320,900
Expenditures						
61 - Personnel Services	\$ 1,056,200	\$ 904,856	\$ 1,074,400	\$ 1,030,188	\$ 1,103,300	\$ 1,339,800
62 - Supplies	13,500	7,507	12,540	8,289	14,200	13,400
63 - Other Services & Charges	274,120	288,589	290,870	256,374	368,300	341,100
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 1,343,820	\$ 1,200,953	\$ 1,377,810	\$ 1,294,851	\$ 1,485,800	\$ 1,694,300
Net Property Tax Supported	\$ (348,820)	\$ 146,761	\$ (342,910)	\$ 101,024	\$ (311,000)	\$ (373,400)

Division: Building Inspections (511)

Manager: Tony DeForge

Areas of Responsibility. The Building Inspections Division enforces the building code and applicable ordinances within the City in order to prevent health and safety hazards. It also provides applicable information to homeowners and businesses and reviews building plans and provides coordination of inspections.

Revenues	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	688,300	988,812	687,100	926,961	839,500	785,600
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	56,800	91,564	56,800	68,315	75,500	67,000
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	279	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 745,100	\$ 1,080,655	\$ 743,900	\$ 995,276	\$ 915,000	\$ 852,600
Expenditures						
61 - Personnel Services	\$ 330,800	\$ 311,549	\$ 329,200	\$ 328,336	\$ 340,900	\$ 358,000
62 - Supplies	5,280	3,524	4,500	3,098	6,100	6,100
63 - Other Services & Charges	114,840	88,059	115,650	115,478	133,600	132,000
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 450,920	\$ 403,132	\$ 449,350	\$ 446,912	\$ 480,600	\$ 496,100
Net Property Tax Supported	\$ 294,180	\$ 677,523	\$ 294,550	\$ 548,364	\$ 434,400	\$ 356,500

Division: Planning (512)

Manager: Stacy Stromberg

Areas of Responsibility. The Planning Division oversees all land development activities and efforts in the City in compliance with the Comprehensive Plan. It also maintains compliance with ordinances related to public nuisances, subdivisions and zoning. The Planning Division serves as the liaison to the Planning Commission and the Environmental Quality and Energy Commission. It is also responsible for the administration of the various waste reduction programs provided by the City and partnering agencies.

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
Revenues						
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	19,100	33,262	30,200	167,760	22,900	53,300
43 - Licenses and Permits	14,900	4,750	14,900	5,950	5,900	5,900
44 - Intergovernmental	-	300	-	-	-	-
45 - Charges for Services	30,900	49,294	60,900	42,302	39,500	227,500
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 64,900	\$ 87,606	\$ 106,000	\$ 216,012	\$ 68,300	\$ 286,700
Expenditures						
61 - Personnel Services	\$ 508,700	\$ 432,744	\$ 525,200	\$ 481,258	\$ 530,900	\$ 737,000
62 - Supplies	4,490	2,685	5,250	2,954	5,200	4,400
63 - Other Services & Charges	152,330	197,851	168,410	137,328	226,600	201,000
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 665,520	\$ 633,280	\$ 698,860	\$ 621,540	\$ 762,700	\$ 942,400
Net Property Tax Supported	\$ (600,620)	\$ (545,673)	\$ (592,860)	\$ (405,528)	\$ (694,400)	\$ (655,700)

Division: Rental Inspections (514)

Manager: Mary Dooher

Areas of Responsibility. The Rental Inspections Division provides for the systematic inspection and licensing of all rental units located in the City. In doing so, it protects the health, safety and well-being of the Fridley community, and preserves valuable housing stock for current and future residents.

Revenues	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	165,000	172,044	165,000	168,574	175,000	164,000
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	20,000	7,409	20,000	16,013	16,500	17,600
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 185,000	\$ 179,453	\$ 185,000	\$ 184,587	\$ 191,500	\$ 181,600
Expenditures						
61 - Personnel Services	\$ 216,700	\$ 160,564	\$ 220,000	\$ 220,594	\$ 231,500	\$ 244,800
62 - Supplies	3,730	1,298	2,790	2,237	2,900	2,900
63 - Other Services & Charges	6,950	2,680	6,810	3,568	8,100	8,100
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 227,380	\$ 164,542	\$ 229,600	\$ 226,399	\$ 242,500	\$ 255,800
Net Property Tax Supported	\$ (42,380)	\$ 14,911	\$ (44,600)	\$ (41,812)	\$ (51,000)	\$ (74,200)

SPECIAL REVENUE FUNDS



This section of the Adopted 2023 Budget provides information regarding the following departments and their respective divisions as supported by Special Revenue Funds:

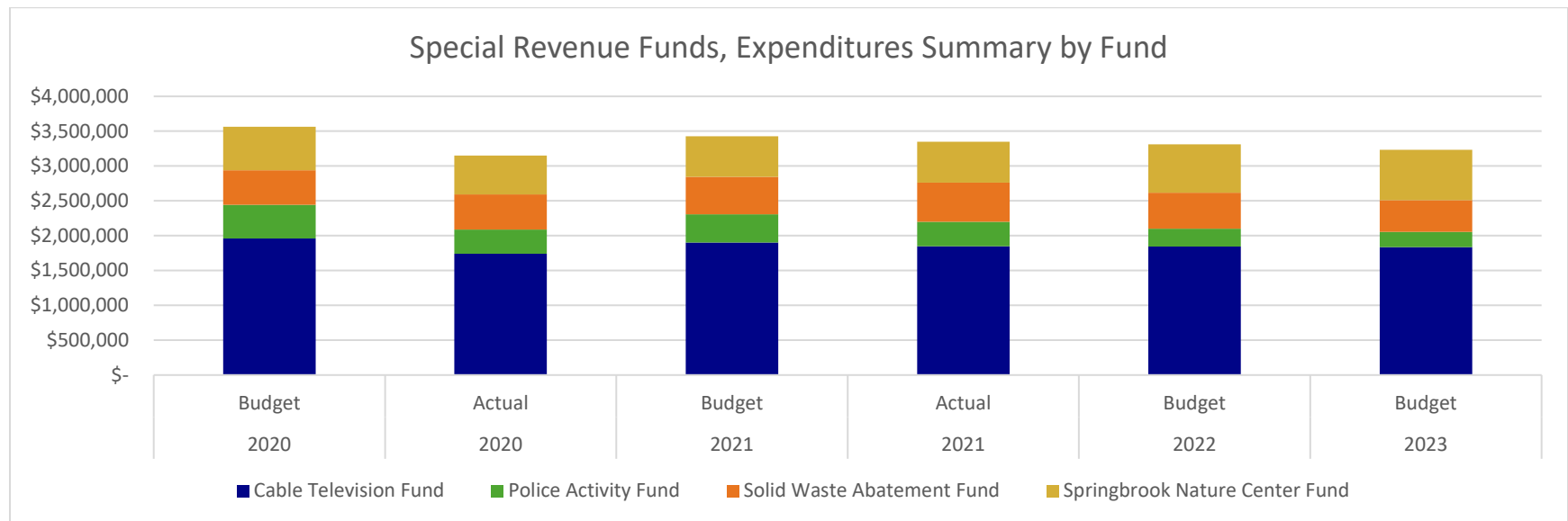
- Summary;
- Cable Television Fund;
- Solid Water Abatement (i.e., Recycling) Fund;
- Police Activity Fund; and
- Springbrook Nature Center Fund.

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Summary

Special Revenue Funds are designed to account for the activities of a specific revenue source and are legally restricted for a specific purpose. At present, the City maintains budgeted funds for Cable Television, Solid Waste Abatement (i.e., recycling), Police Activity and the Springbrook Nature Center (SNC). The City budgets for these funds in a similar manner to the General Fund.

The Adopted 2023 Budget assumes a total of \$1,844,600 in Special Revenue Fund expenditures, a decrease of about \$900 or less than 1%, compared to the Adopted 2022 Budget. Along with this decrease, the Adopted 2023 Budget also includes about \$79,600 in additional expenditures for the SNC Fund, as part of a financial plan to provide approximately \$204,300 of additional budget authority over a five-year period, to address certain operating needs and deferred maintenance. These costs will be primarily supported through 8% annual SNC Property Tax Levy increase over the same period. It is important to note that each of these funds, except for Solid Waste Abatement, supports an Administrative Charge levied by the General Fund to support fund administration and operations.



Fund: Cable Television (225)

Department: Community Services and Employee Relations
 Division: Communications and Engagement

City Manager: Wally Wysopal
 Manager: Melissa Moore

Areas of Responsibility. The Cable TV Fund supports the Fridley Municipal Television Channel 17, website and social media programming as well as programming for Public Access Channel 15. All regular City Council meetings are broadcast live and for playback on Channel 17. Staff produce more than 90 programs a year. The Cable TV Fund also provides equipment necessary for the operations of Channel 17.

Revenues	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	264,000	257,032	255,400	260,474	251,900	249,900
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	700	-	28,900	52,095	31,600	78,400
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	14,700	39,000	14,900	(7,969)	13,400	21,000
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 279,400	\$ 296,032	\$ 299,200	\$ 304,600	\$ 296,900	\$ 349,300
Expenditures						
61 - Personnel Services	\$ 193,100	\$ 195,193	\$ 204,000	\$ 202,811	\$ 218,400	\$ 193,300
62 - Supplies	22,000	8,251	21,100	2,719	22,100	47,600
63 - Other Services & Charges	145,680	130,411	154,210	138,803	139,500	201,500
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 360,780	\$ 333,855	\$ 379,310	\$ 344,333	\$ 380,000	\$ 442,400
Net Fund Balance Supported	\$ (81,380)	\$ (37,823)	\$ (80,110)	\$ (39,733)	\$ (83,100)	\$ (93,100)
Fund Balance	\$ 1,187,201	\$ 1,230,758	\$ 1,150,648	\$ 1,191,026	\$ 1,107,926	\$ 1,014,826

Fund: Solid Waste Abatement (237)

Department: Community Development
 Division: Recycling

Director: Scott Hickok
 Coordinator: Rachel Workin

Areas of Responsibility. Established in 1991, the Solid Waste Abatement Fund supports various activities, including: curbside recycling; drop-off events to eliminate electronics and appliances; and marketing and educational activities. Generally, the Fund seeks to reduce or prevent items from entering the waste stream that may be handled in some other form or fashion.

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
Revenues						
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	126,970	131,884	126,970	129,931	129,900	126,800
45 - Charges for Services	369,400	366,996	419,600	424,606	384,800	322,300
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	3,500	2,843	3,900	5,050	5,700	2,200
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 499,870	\$ 501,722	\$ 550,470	\$ 559,587	\$ 520,400	\$ 451,300
Expenditures						
61 - Personnel Services	\$ 54,700	\$ 49,311	\$ 57,600	\$ 51,579	\$ 61,600	\$ 64,000
62 - Supplies	5,300	6,606	2,550	14,072	2,600	12,200
63 - Other Services & Charges	437,700	447,892	478,620	495,615	453,700	384,200
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 497,700	\$ 503,809	\$ 538,770	\$ 561,266	\$ 517,900	\$ 460,400
Net Fund Balance Supported	\$ 2,170	\$ (2,086)	\$ 11,700	\$ (1,679)	\$ 2,500	\$ (9,100)
Fund Balance	\$ 93,545	\$ 89,289	\$ 100,989	\$ 87,611	\$ 90,111	\$ 81,011

Fund: Police Activity (260)

Department: Public Safety
 Division: Police

Director: Brian Weierke
 Manager: Ryan George

Areas of Responsibility. The Police Activity Fund receives grants and intergovernmental aids designed to support public safety activities. In most cases, the grants are provided on a reimbursement basis. However, in some situations, funds are provided in advance and expended on specific activities or projects. The Police Activity Fund supports the Public Safety Data System (PSDS) System, a county-wide data sharing service for public safety agencies. The City physically houses the personnel associated with the PSDS System.

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
Revenues						
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	481,500	350,598	405,320	362,747	255,900	218,800
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 481,500	\$ 350,598	\$ 405,320	\$ 362,747	\$ 255,900	\$ 218,800
Expenditures						
61 - Personnel Services	\$ 140,100	\$ 140,929	\$ 146,800	\$ 147,396	\$ 151,200	\$ 163,500
62 - Supplies	5,500	293	5,450	425	4,200	4,200
63 - Other Services & Charges	336,700	206,051	253,070	204,035	100,500	50,900
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 482,300	\$ 347,273	\$ 405,320	\$ 351,856	\$ 255,900	\$ 218,600
Net Fund Balance Supported	\$ (800)	\$ 3,325	\$ -	\$ 10,891	\$ -	\$ 200
Fund Balance	\$ 13,960	\$ 16,485	\$ 16,485	\$ 27,376	\$ 27,376	\$ 27,576

Fund: Springbrook Nature (270)

Department: Community Services and Employee Relations
 Division: Springbrook Nature Center

Director: Mike Maher
 Manager: Tara Rogness

Areas of Responsibility. The Springbrook Nature Center (SNC) Fund supports activities and programs related to the Springbrook Nature Center, a premier park and open space reserve. The fund also supports the maintenance and operation of the Interpretive Center, a multi-use facility that provides natural resources programming and classroom space. The SNC partners with local school districts and non-profits to provide a variety of educational opportunities. The entire park area may be explored by the general public.

Revenues	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
41 - Taxes	\$ 412,107	\$ 411,474	\$ 414,400	\$ 428,723	\$ 460,400	\$ 498,100
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	-	20,381	-	-	-	-
45 - Charges for Services	151,400	37,192	90,800	120,853	171,200	171,900
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	69,500	27,713	41,700	24,722	47,100	25,700
49 - Other Financing Sources	-	4,165	-	-	-	-
Total Revenues	\$ 633,007	\$ 500,925	\$ 546,900	\$ 574,298	\$ 678,700	\$ 695,700
Expenditures						
61 - Personnel Services	\$ 468,100	\$ 432,417	\$ 478,000	\$ 474,000	\$ 556,900	\$ 597,400
62 - Supplies	43,110	44,965	25,800	40,939	37,000	36,000
63 - Other Services & Charges	109,610	79,730	75,100	74,834	97,700	89,800
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 620,820	\$ 557,112	\$ 578,900	\$ 589,773	\$ 691,600	\$ 723,200
Net Fund Balance Supported	\$ 12,187	\$ (56,187)	\$ (32,000)	\$ (15,475)	\$ (12,900)	\$ (27,500)
Fund Balance	\$ 270,735	\$ 202,361	\$ 170,361	\$ 186,885	\$ 173,985	\$ 146,485

CAPITAL PROJECT FUNDS



This section of the Adopted 2023 Budget provides information regarding the following funds and their respective divisions as supported by Enterprise Funds:

- Summary;
- Building Capital Projects Fund
- Street Capital Projects Fund;
- Parks Capital Projects Fund;
- Information Technology Capital Projects Fund; and
- Equipment Capital Projects Fund.

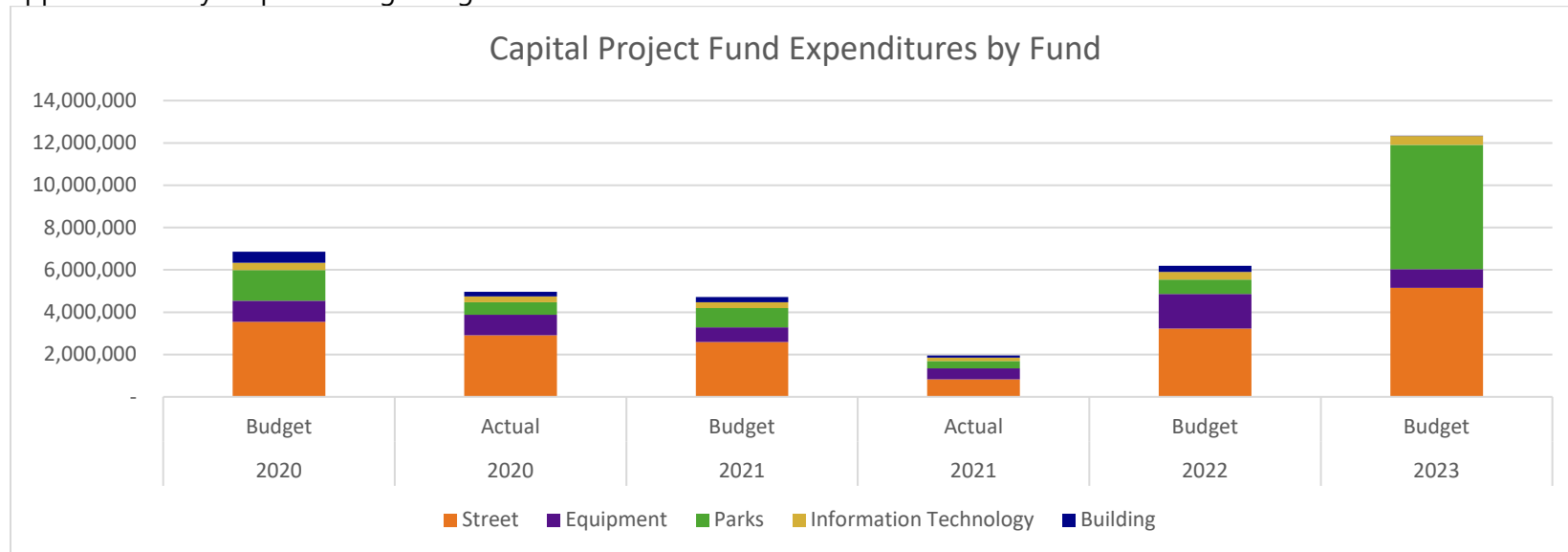
For additional information and analysis regarding the Adopted 2023 Budget for the Capital Projects Funds, please refer to the Adopted 2023–2027 Capital Investment Program.

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Summary

Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Often these funds make use of fund balances to finance the sometimes–extraordinary cost of certain capital projects. At present, the City maintains budgeted funds for Buildings, Streets, Parks, Information Technology and Equipment.

The Adopted 2023 Budget includes a total of \$12,340,600 of Capital Projects Funds expenditures, an increase of about \$6,154,900, or about 100%, compared to the previous year. Generally, this increase may be attributed to the planned Park System Improvement Plan and planned capital expenditures in the Streets Capital Projects Funds. For the Streets Capital Projects Fund, the City plans to complete three major capital projects with plans to spend approximately \$5,043,000, resulting in a total increase in expenditures of \$2,200,000 or 77%. With respect to the Equipment Capital Projects Fund, the City plans to expend approximately \$885,000, a decrease of \$752,400 or about 46% compared to the previous year. Apart from these increases, the Adopted 2023 Budget includes \$5,879,000 in expenditures for the Parks Capital Projects Fund related to the approved Park System Improvement Plan. Consistent with City Council guidance, the City may ultimately expend up to \$30,000,000 on park system related capital projects over an approximate 8-year period beginning in 2023.



Fund: Building Capital Projects (405)

Department: Public Works

Director: James Kosluchar

The Building Capital Projects Fund accounts for funds accumulated for the acquisition, construction, improvement and/or major repairs of public buildings, including: the Fridley Civic Campus (i.e., City Hall, Police Station, Fire Station No. 1); the Public Works Building; and other municipal buildings that may not be otherwise supported by other Capital Project Funds. The City may also use the fund to finance the acquisition of real estate for the City and its component units.

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
Revenues						
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	20,000	20,000	20,000	26,968	20,000	20,000
45 - Charges for Services	-	70,588	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	40,000	-	30,000	8,352	30,000	40,000
49 - Other Financing Sources	32,000	-	32,000	-	32,000	-
Total Revenues	\$ 92,000	\$ 90,588	\$ 82,000	\$ 35,320	\$ 82,000	\$ 60,000
Expenditures						
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	-	-	-	39,241	-	-
63 - Other Services & Charges	-	2,382	-	51,846	110,000	20,000
70 - Capital Outlay	516,500	211,911	250,000	20,180	170,000	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 516,500	\$ 214,293	\$ 250,000	\$ 111,267	\$ 280,000	\$ 20,000
Net Fund Balance Supported	\$ (424,500)	\$ (123,705)	\$ (168,000)	\$ (75,947)	\$ (198,000)	\$ 40,000
Fund Balance	\$ 1,750,386	\$ 2,036,181	\$ 1,868,181	\$ 1,792,234	\$ 1,840,181	\$ 1,880,181

Fund: Streets Capital Projects (406)

Department: Public Works

Director: James Kosluchar

The Street Capital Projects Fund accounts for funds accumulated for the acquisition, construction, improvement and/or major repairs of transportation infrastructure, including: curb and gutter; bridges; sidewalks; streets; streetlights; traffic signals and signage; and trails. The City may expend funds on such facilities under its jurisdiction or in partnership with an area agency controlling similar assets within the City.

Revenues	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	1,490,000	690,723	417,450	574,831	583,000	1,030,000
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	1,470,000	2,735,931	1,525,000	636,696	1,658,000	3,483,000
45 - Charges for Services	-	-	-	19,906	-	160,000
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	25,000	36,811	25,000	(7,308)	25,000	30,000
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 2,985,000	\$ 3,463,464	\$ 1,967,450	\$ 1,224,125	\$ 2,266,000	\$ 4,703,000
Expenditures						
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	-	-	-	-	-	-
63 - Other Services & Charges	258,000	138,818	205,000	35,632	280,000	285,000
70 - Capital Outlay	3,185,000	2,672,612	2,284,000	686,517	2,843,000	5,408,000
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	98,200	98,200	101,100	101,100	103,800	106,600
Total Expenditures	\$ 3,541,200	\$ 2,909,630	\$ 2,590,100	\$ 823,249	\$ 3,226,800	\$ 5,799,600
Net Fund Balance Supported	\$ (556,200)	\$ 553,834	\$ (622,650)	\$ 400,876	\$ (960,800)	\$ (1,096,600)
Fund Balance	\$ 2,669,593	\$ 2,255,127	\$ 1,632,477	\$ 2,033,353	\$ 2,495,677	\$ 1,399,077

Fund: Parks Capital Projects (407)

Department: Public Works/Community Services and Employee Resources

Director: James Kosluchar/Mike Maher

The Parks Capital Projects Fund accounts for funds accumulated for the acquisition, construction, improvement and/or major repairs of parks and open spaces maintained by the City, including: community and neighborhood parks; playground and recreation equipment; recreation facilities; trails located in and around park units; and related activities.

Revenues	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	50,000	-	300,000	250,000	175,000	80,000
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	20,000	162,782	20,000	(62,826)	20,000	55,000
49 - Other Financing Sources	175,000	175,000	175,000	175,000	100,000	-
Total Revenues	\$ 245,000	\$ 337,782	\$ 495,000	\$ 362,174	\$ 295,000	\$ 135,000
Expenditures						
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	12,000	15,954	12,000	2,932	-	-
63 - Other Services & Charges	55,000	67,966	115,000	102,190	520,000	70,000
70 - Capital Outlay	1,390,000	515,034	775,000	238,292	155,000	6,084,000
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	135,000
Total Expenditures	\$ 1,457,000	\$ 598,954	\$ 902,000	\$ 343,414	\$ 675,000	\$ 6,289,000
Net Fund Balance Supported	\$ (1,212,000)	\$ (261,171)	\$ (407,000)	\$ 18,760	\$ (380,000)	\$ (6,154,000)
Fund Balance	\$ 1,043,309	\$ 1,755,653	\$ 1,348,653	\$ 1,367,413	\$ 1,128,653	\$ (5,025,347)

Fund: Information Technology Capital Projects (409)

Department: Finance

Director: Joe Starks

The Information Technology (IT) Capital Projects Fund accounts for funds accumulated for the acquisition, expansion, improvement, replacement and/or major repairs of IT resources and systems, including: computers; enterprise-level or major software; networking equipment; servers; and other significant hardware. The IT Capital Projects Fund may not support ongoing IT costs or operations, such as licensing and maintenance fees.

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
Revenues						
41 - Taxes	\$ 57,300	\$ 58,700	\$ 63,400	\$ 63,400	\$ 68,500	\$ 74,000
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	212,000	200,000	200,000	200,000	200,000	250,000
45 - Charges for Services	-	2,550	-	2,520	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	2,000	4,700	2,000	(130)	2,000	4,000
49 - Other Financing Sources	-	24,147	-	-	-	-
Total Revenues	\$ 271,300	\$ 290,096	\$ 265,400	\$ 265,790	\$ 270,500	\$ 328,000
Expenditures						
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	205,000	144,235	-	4,928	73,000	188,000
63 - Other Services & Charges	29,000	54,203	254,700	154,900	205,500	172,000
70 - Capital Outlay	110,000	75,613	20,000	-	88,000	115,000
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 344,000	\$ 274,051	\$ 274,700	\$ 159,828	\$ 366,500	\$ 475,000
Net Fund Balance Supported	\$ (72,700)	\$ 16,045	\$ (9,300)	\$ 105,962	\$ (96,000)	\$ (147,000)
Fund Balance	\$ 227,892	\$ 315,237	\$ 305,937	\$ 411,899	\$ 285,437	\$ 138,437

Fund: Equipment Capital Projects Fund (410)

Department: Finance

Director: Joe Starks

The Equipment Capital Projects Fund, also known as the Capital Equipment Program (CEP) accounts for funds accumulated for the acquisition, replacement and/or major repairs of larger or more expensive equipment, including: public works and public safety vehicles and equipment; parks and landscaping equipment; and other major equipment needs as determined by the City Manager and City Council.

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
Revenues						
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-	-
44 - Intergovernmental	752,800	782,956	541,000	591,958	700,000	765,000
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	7,500	37,529	7,500	1,269	7,500	15,000
49 - Other Financing Sources	205,000	196,428	205,000	304,604	352,400	365,000
Total Revenues	\$ 965,300	\$ 1,016,913	\$ 753,500	\$ 897,831	\$ 1,059,900	\$ 1,145,000
Expenditures						
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	30,000	29,702	97,100	170,381	195,600	36,000
63 - Other Services & Charges	-	1,437	-	28,471	128,800	-
70 - Capital Outlay	967,000	937,347	600,000	324,636	1,313,000	1,907,000
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 997,000	\$ 968,486	\$ 697,100	\$ 523,488	\$ 1,637,400	\$ 1,943,000
Net Fund Balance Supported	\$ (31,700)	\$ 48,427	\$ 56,400	\$ 374,343	\$ (577,500)	\$ (798,000)
Fund Balance	\$ 909,450	\$ 977,377	\$ 1,033,777	\$ 1,408,120	\$ 511,277	\$ (286,723)

ENTERPRISE FUNDS



This section of the Adopted 2023 Budget provides information regarding the following funds and their respective divisions as supported by Enterprise Funds:

- Summary;
- Water Utility Fund;
- Sanitary Sewer Utility Fund;
- Storm Water Utility Fund; and
- Municipal Liquor Fund.

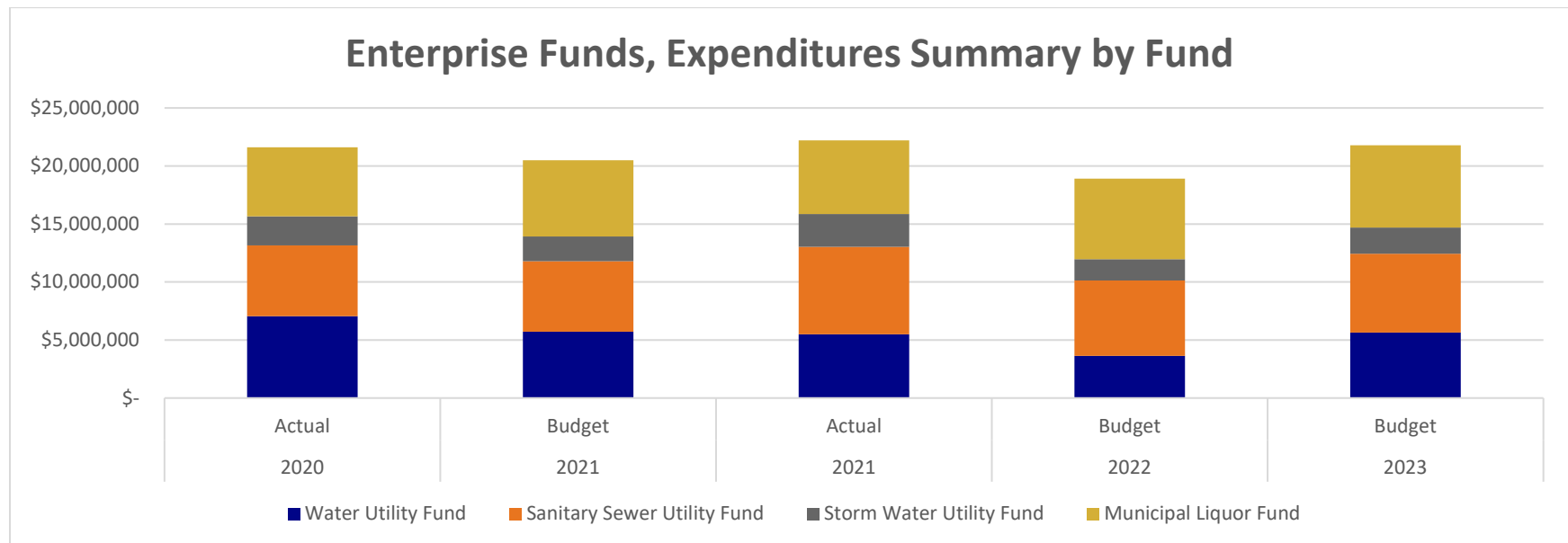
For additional information and analysis regarding the various capital projects for the Enterprise Funds, please refer to the Adopted 2023–2027 Capital Investment Program.

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Summary

Enterprise Funds are funds designed to account for proprietary activities in which fees or rates are charged to external users for goods or services. At present, the City maintains such funds for Water Utility, Sanitary Sewer Utility, Storm Water Utility and Municipal Liquor. For these funds, the City prepares a five-year budget projection for each fund and determine the appropriate fees and rates for end users. Additionally, the City regularly engages third-party consultants to review fund activities to ensure proper fund management and adequate financial resources. Ideally, these funds are self-sustaining, supporting both their operating and capital project needs.

The Adopted 2023 Budget includes a total of \$21,598,600 of Enterprise Fund expenses, an increase of about \$949,200, or about 4%, compared to the previous year. Generally, this change may be attributed to inflationary pressures on the funds, namely the MCES charges the Sanitary Sewer Utility Fund is charged. Those are increasing \$406,000 or 8.45%.



Fund: Water Utility Fund

Department: Public Works

Director: James Kosluchar

Areas of Responsibility. The Water Utility Fund provides for the treatment, distribution, and metering of safe drinking water to properties within the City. The fund also maintains water pressure and fire hydrants used for fire suppression throughout the City. Additionally, the fund supports the cost of all debt service associated with capital improvements for the water utility.

2022 Update. The Public Works Department made significant progress on several of the goals and objectives outlined in the Adopted 2022 Budget.

- The Water Operations Division completed various capital projects throughout the year, including the:
 - Well updates and rebuilds for Wells 3 and 6 at the Commons Park Wellfield and Well 11 at the Locke Park Wellfield; and
 - Water main replacement along Hartman Circle in conjunction with Street Rehabilitation Project ST2022-01.
- The Water Operations Division continues to train new utilities staff and will be working on PFAS investigation for Well 10.

2023 Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- The Water Operations Division will continue with expenses similar to the Adopted 2022 Budget. Also, the division anticipates an increased reliance on contracted services for the repair of aging infrastructure.
- The Water Operations Division will also continue an investigation of Per- and Polyfluoroalkyl Substances (PFAS) investigation for Well No. 10. It will also consider the future of Wells No. 1 and No. 13, which operate on standby service historically.
- The Water Operations Division will work on funding for Locke Park WTP upgrade to address PFAS.
- Generally, the Adopted 2023 Budget assumes a 3% increase in Water Utility Rates to support ordinary capital project expenses, to maintain appropriate cash and fund balances and service interfund loans.

Division: Administration and Operations

Operations Manager: Jason Wiehle
Administration Manager: Korrie Johnson

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
Revenues						
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	-	-	-	-	-	614,500
45 - Charges for Services	-	1,050	-	2,936	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	15,000	89,277	44,000	4,578	33,100	54,400
48 - Proprietary Revenue	3,983,500	4,140,690	4,032,800	4,663,743	4,432,700	4,544,900
49 - Other Financing Sources	-	-	-	2,700	-	-
Total Revenues	\$ 3,998,500	\$ 4,231,017	\$ 4,076,800	\$ 4,673,957	\$ 4,465,800	\$ 5,213,800
Expenditures						
50 - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61 - Personnel Services	752,400	732,362	796,700	759,389	834,300	871,800
62 - Supplies	228,180	341,572	218,010	251,350	251,400	297,400
63 - Other Services & Charges	1,939,550	1,891,139	1,900,120	1,930,392	1,980,800	2,189,300
70 - Capital Outlay	2,932,000	2,488,464	1,365,000	506,415	1,370,000	1,291,000
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 5,852,130	\$ 5,453,537	\$ 4,279,830	\$ 3,447,546	\$ 4,436,500	\$ 4,649,500
Net Fund Balance Supported	\$ (1,853,630)	\$ (1,222,520)	\$ (203,030)	\$ 1,226,411	\$ 29,300	\$ 564,300
Fund Balance	\$ 11,529,966	\$ 12,541,822	\$ 9,755,792	\$ 14,088,901	\$ 11,538,701	\$ 9,601,801

Division: Debt Service

Manager: Korrie Johnson

Revenues	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
48 - Proprietary Revenue	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures						
50 - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61 - Personnel Services	-	-	-	-	-	-
62 - Supplies	-	-	-	-	-	-
63 - Other Services & Charges	-	-	-	-	-	-
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	1,212,930	254,088	1,218,000	185,746	1,209,500	1,210,200
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 1,212,930	\$ 254,088	\$ 1,218,000	\$ 185,746	\$ 1,209,500	\$ 1,210,200
Net Fund Balance Supported	\$ (1,212,930)	\$ (254,088)	\$ (1,218,000)	\$ (185,746)	\$ (1,209,500)	\$ (1,210,200)

Fund: Sanitary Sewer Utility Fund

Department: Public Works

Director: James Kosluchar

Areas of Responsibility. The Sanitary Sewer Utility Fund provides for maintenance of trunk and collector sanitary sewer systems and sanitary sewer lift stations maintained by the City. The fund also provides support for wastewater treatment in concert with the Metropolitan Council. Additionally, the fund supports the cost of all debt service associated with capital improvements for the utility.

2022 Update. The Public Works Department made significant progress on several of the goals and objectives outlined in the Adopted 2022 Budget.

- The Sanitary Sewer Operations Division completed various capital projects throughout the year, including the:
 - Installation of a generator at the St. Imier Lift Station in the South Innsbruck neighborhood; and
 - Lining of 3.8 miles of sanitary sewer main in Flanery Park and Hyde Park neighborhoods.
- The Sanitary Sewer Operations Division is continuing to train new utilities staff.

2023 Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- The Sanitary Sewer Operations Division will focus on coordination for the upcoming street rehabilitation projects and the minor rehabilitation of certain lift stations.
- For the Sanitary Sewer Operations Division sanitary sources of inflow/infiltration continue to be a top priority. The division will coordinate with Metropolitan Council Environmental Services (MCES) on Phase No. 1 of an Inflow and Infiltration Study
- For the Adopted 2023 Budget, the Municipal Wastewater Charge (MWC) will increase approximately \$406,000 or 8.45% to about \$5,212,000. The Sanitary Sewer Rate will be adjusted to accommodate this cost increase.
- Generally, the Adopted 2023 Budget assumes a 3% increase in Sanitary Sewer Utility Rates to support ordinary capital project expenses, to maintain appropriate cash and fund balances and service debt as well as interfund loans.

Division: Administration and Operations

Operations Manager: Jason Wiehle
Administration Manager: Korrie Johnson

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
Revenues						
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	50,000	-	-	-	520,000	550,000
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	14,000	76,751	29,500	(14,197)	26,400	131,100
48 - Proprietary Revenue	6,167,380	5,937,277	6,233,400	6,325,190	6,492,000	6,613,000
49 - Other Financing Sources	-	-	-	9,750	-	-
Total Revenues	\$ 6,231,380	\$ 6,014,027	\$ 6,262,900	\$ 6,320,743	\$ 7,038,400	\$ 7,294,100
Expenditures						
50 - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61 - Personnel Services	451,200	386,824	441,500	409,877	462,400	481,500
62 - Supplies	40,190	33,119	39,500	61,690	41,500	51,500
63 - Other Services & Charges	5,412,030	5,498,055	5,288,710	5,318,204	5,676,600	6,222,900
70 - Capital Outlay	155,555	151,953	1,710,000	712,338	575,000	883,000
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 6,058,975	\$ 6,069,951	\$ 7,479,710	\$ 6,502,109	\$ 6,755,500	\$ 7,638,900
Net Fund Balance Supported	\$ 172,405	\$ (55,924)	\$ (1,216,810)	\$ (181,366)	\$ 282,900	\$ (344,800)
Fund Balance	\$ 8,042,280	\$ 8,153,022	\$ 8,603,732	\$ 8,677,265	\$ 8,340,965	\$ 7,069,765

Division: Debt Service

Manager: Korrie Johnson

Revenues	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
48 - Proprietary Revenue	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures						
50 - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61 - Personnel Services	-	-	-	-	-	-
62 - Supplies	-	-	-	-	-	-
63 - Other Services & Charges	-	-	-	-	-	-
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	43,500	8,088	42,480	6,729	44,200	43,400
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 43,500	\$ 8,088	\$ 42,480	\$ 6,729	\$ 44,200	\$ 43,400
Net Fund Balance Supported	\$ (43,500)	\$ (8,088)	\$ (42,480)	\$ (6,729)	\$ (44,200)	\$ (43,400)

Fund: Storm Water Utility Fund

Department: Public Works

Director: James Kosluchar

Areas of Responsibility. The Storm Water Utility Fund provides for maintenance of trunk and collector storm water systems maintained by the City. The fund also establishes and maintains improvements and programs provided to meet storm water quality objectives as established by the Metropolitan Council and other agencies. Additionally, the fund supports the cost of all debt service associated with capital improvements for the utility.

2022 Update. The Public Works Department made significant progress on several of the goals and objectives outlined in the Adopted 2022 Budget.

- The Storm Water Operations Division completed various capital projects throughout the year, including the:
 - Lining of a 54" diameter storm sewer under Alden Way that conveys Stoneybrook Creek;
 - Construction of 5 rain gardens in the Rice Creek Terrace neighborhood with Rice Creek Watershed District and Anoka Conservation District grants and assistance;
 - Construction of a storm water quality structure to improve water quality discharging from a portion of the Logan Park neighborhood with Coon Creek Watershed assistance; and
 - Removal of sediment accumulated over decades in basins of the Danube Pond/Farr Lake drainage system.
- The Storm Water Operations Division will continue to train new utilities staff for storm water maintenance and will be implementing the new MS4 permit.

2023 Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- The Storm Water Operations Division will continue to operate at expense levels similar to the Adopted 2022 Budget.
- The Storm Water Operations Division will also continue efforts to implement the new Municipal Separate Storm Sewer System (MS4) permit requirements through modifications to certain operations and the completion of planned capital projects.
- Due to the number of future Storm Water Utility capital projects, the Adopted 2023 Budget includes a 10% increase in the Storm Water Utility rate annually through 2025, which will generate approximately \$1,750,000 in additional user fees. With this revenue, the City may avoid the issuance of debt to support planned capital project and save about \$310,000 in interest expense.

Division: Administration and Operations

Operations Manager: Jeff Jensen
Administration Manager: Korrie Johnson

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
Revenues						
42 - Special Assessments	\$ -	\$ 1,497	\$ 500	\$ 880	\$ 500	\$ 500
44 - Intergovernmental	-	118,410	-	275,449	480,000	180,000
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	15,000	217,929	16,400	(12,855)	25,800	94,900
48 - Proprietary Revenue	1,504,400	1,522,957	1,525,700	1,600,199	1,735,700	1,909,300
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 1,519,400	\$ 1,860,794	\$ 1,542,600	\$ 1,863,673	\$ 2,242,000	\$ 2,184,700
Expenditures						
50 - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61 - Personnel Services	582,100	541,850	522,300	514,467	601,100	631,100
62 - Supplies	23,000	24,422	18,700	21,538	41,200	33,700
63 - Other Services & Charges	813,220	690,923	939,670	773,610	1,267,900	1,484,600
70 - Capital Outlay	1,038,000	868,164	1,333,000	512,933	300,000	471,000
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 2,456,320	\$ 2,125,359	\$ 2,813,670	\$ 1,822,548	\$ 2,210,200	\$ 2,620,400
Net Fund Balance Supported	\$ (936,920)	\$ (264,565)	\$ (1,271,070)	\$ 41,125	\$ 31,800	\$ (435,700)
Fund Balance	\$ 9,242,838	\$ 9,840,336	\$ 9,866,676	\$ 10,389,410	\$ 10,093,210	\$ 9,153,910

Division: Debt Service

Manager: Korrie Johnson

Revenues	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
48 - Proprietary Revenue	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures						
50 - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61 - Personnel Services	-	-	-	-	-	-
62 - Supplies	-	-	-	-	-	-
63 - Other Services & Charges	-	-	-	-	-	-
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	31,400	6,100	35,590	4,982	28,000	32,600
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 31,400	\$ 6,100	\$ 35,590	\$ 4,982	\$ 28,000	\$ 32,600
Net Fund Balance Supported	\$ (31,400)	\$ (6,100)	\$ (35,590)	\$ (4,982)	\$ (28,000)	\$ (32,600)

Fund: Municipal Liquor

Department: Finance

Director: Joe Starks

Areas of Responsibility. Established in 1949, the Municipal Liquor operation consists of two retail locations with annual sales in excess of \$6,000,000 annually, with a portion of the net profits benefiting the General Fund and the Equipment Capital Projects Fund. Generally, the fund “pours its profits” back into the City and alleviates the property tax burden on businesses and residents of the community. The fund contains two divisions – one for each store.

2022 Update. The Finance Department made significant progress on several of the goals and objectives outlined in the Adopted 2022 Budget.

- Fridley Liquor continued to expand on its role in the community by:
 - Working with the State and a non–profit partner to provide employment opportunities for persons with disabilities;
 - Planning to give back about one percent of net profits to the community for social responsibility related programs; and
 - Partnering with community non–profit organizations to assist in fundraising (e.g., Fridley Historical Society).
- Fridley Liquor continued to refine and optimize the recently launched online ordering system and will make other modifications to layout of Store No. 1 to accommodate online orders.

2023 Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- Fridley Liquor will need to maintain market share against new off–sale liquor operations in Spring Lake Park and Coon Rapids. As mentioned above, the City plans to continue efforts and strategies to improve the reputation of Fridley Liquor as a community asset and a business that provide superior customer service and product selection. Additionally, Fridley Liquor plans to explore a delivery service coupled with the new online ordering system.
- Due the COVID–19 pandemic and otherwise strong demand for retail employees, Fridley Liquor continues to experience higher than average turnover in part–time positions. As such, the City plans to examine its hiring effort, retention strategies and compensation related to the municipal liquor stores. Additionally, the City plans to adjust the wages for Fridley Liquor staff as part of the first round of changes related to the pending compensation plan update.
- As part of the effort to further capitalize on the online ordering system and other strategic initiatives, Fridley Liquor, with the assistance of the Marketing and Engagement Division, continues to refine and implement its marketing plans, which includes billboards, community event participation, organizational fundraising, promotional items and social media marketing among other efforts.

- Fridley Liquor will also need to determine the ultimate transience, if any, of the increase in sales related to the COVID-19 pandemic and the shift in consumer habits. 2020 and 2021 were largely historic years in terms of sales and the Adopted 2023 Budget assumes sales levels that are back to a more realistic, pre-pandemic level.

Division: Store No. 1

Manager: Kyle Birkholz

Revenues	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	12	-	-	-	-
47 - Miscellaneous	-	21,411	4,300	(1,406)	6,800	7,300
48 - Proprietary Revenue	4,610,900	5,702,381	6,132,100	6,025,524	5,729,700	5,953,500
49 - Other Financing Sources	-	80,996	-	-	-	-
Total Revenues	\$ 4,610,900	\$ 5,804,800	\$ 6,136,400	\$ 6,024,118	\$ 5,736,500	\$ 5,960,800
Expenditures						
50 - Cost of Goods Sold	\$ 3,368,600	4,062,649	\$ 3,468,530	\$ 4,281,368	\$ 4,062,700	\$ 4,317,500
61 - Personnel Services	456,700	461,902	486,400	531,362	622,000	591,500
62 - Supplies	22,000	20,739	21,790	28,746	21,900	21,900
63 - Other Services & Charges	489,300	485,591	563,190	549,376	614,200	641,300
70 - Capital Outlay	47,500	32,722	-	10,000	-	-
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	278,500	278,500	278,500	278,500	278,500	278,500
Total Expenditures	\$ 4,662,600	\$ 5,342,102	\$ 4,818,410	\$ 5,679,352	\$ 5,599,300	\$ 5,850,700
Net Fund Balance Supported	\$ (51,700)	\$ 462,698	\$ 1,317,990	\$ 344,766	\$ 137,200	\$ 110,100
Full-time Equivalent (FTEs)	7.9	7.9	7.9	7.9	9.0	7.7
Fund Balance (w/ Store No. 2)	\$ 1,333,403	\$ 1,751,198	\$ 2,765,068	\$ 2,113,309	\$ 2,098,009	\$ 2,121,909

Division: Store No. 2

Manager: Kyle Birkholz

Revenues	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	50	-	-	-	-
48 - Proprietary Revenue	1,269,800	1,006,158	1,220,800	1,264,831	1,339,000	1,185,200
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	\$ 1,269,800	\$ 1,006,208	\$ 1,220,800	\$ 1,264,831	\$ 1,339,000	\$ 1,185,200
Expenditures						
50 - Cost of Goods Sold	\$ 973,100	\$ 844,193	\$ 988,920	\$ 950,590	\$ 1,038,200	\$ 881,100
61 - Personnel Services	174,400	198,623	231,700	177,495	148,800	141,000
62 - Supplies	12,200	3,362	9,580	845	9,600	3,200
63 - Other Services & Charges	83,700	62,956	84,720	68,556	84,900	76,100
70 - Capital Outlay	-	55,295	150,000	-	150,000	110,000
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	60,000	60,000	60,000	60,000	60,000	60,000
Total Expenditures	\$ 1,303,400	\$ 1,224,429	\$ 1,524,920	\$ 1,257,486	\$ 1,491,500	\$ 1,271,400
Net Fund Balance Supported	\$ (33,600)	\$ (218,221)	\$ (304,120)	\$ 7,345	\$ (152,500)	\$ (86,200)

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GLOSSARY



Accounting System. The total structure of records and procedures which record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accounts Payable. A liability account reflecting amounts on an open account owing to private persons or organizations for goods and services received by a government.

Accounts Receivable. An asset account reflecting amounts owing on an open account from private persons or organizations for goods and services furnished by a government.

Accrual Basis of Accounting. Method of accounting that recognizes the financial effect of transactions, events, and interfund activity when they occur, regardless of the timing of the related cash flows.

Adopted Budget. Refers to the budget amounts as originally approved by the city council at the beginning of the year and also to budget document which consolidates all beginning-of - the-year operating appropriations and new capital project appropriations.

Appropriation. An authorization made by the legislative body of a government, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Assessed Valuation. Valuation that a government sets on real estate or other property as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

Assets. Property and equipment owned by a government which has monetary value.

Balanced Budget. A budget in which the sources of funds (revenues) is equal to the uses (expenditures).

Basis of Accounting. The technical term that describes the criteria governing the timing of the recognition of transactions and events.

Bonds. A written promise to pay a specified sum of money called principal at specified dates, including interest at a designated time. Bonds are typically used for long-term debt.

Budget. A financial operations plan of Final or adopted expenditures for a given period and the Final or adopted revenues to finance them.

Capital Investment Program (CIP). A plan for capital expenditures to be incurred each year for a fixed period of years and the estimated resources to finance the projected expenditures.

Capital Outlay or Expenditure. Expenditures which result in the acquisition of or addition to fixed assets which have a value of \$5,000 or more and have useful life of more than one year.

Capital Project. The largely one-time cost for acquisition construction, improvement, replacement, or renovation of land, structures and improvements thereon.

Capital Project Fund. Fund type used to account for financial resources that are restricted, committed, or assigned to expenditures for capital outlays including the acquisition or construction of capital facilities and other capital assets.

Current Assets. Those assets which are available or can be made readily available to finance current operations or to pay current liabilities.

Current Liabilities. Liabilities which are payable within one year.

Debt. An obligation resulting from the borrowing of money or the purchase of goods or services.

Debt Service Fund. Governmental fund type used to account for accumulations of resources that are restricted, committed, or assigned to expenditure for principal and interest.

Deficit. An excess of expenditures over revenues, a loss in business operations.

Depreciation. In accounting for depreciation, the cost of a fixed asset, less any salvage value is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

Division. A major organization unit within a department. Usually, divisions are responsible for carrying out a major component of the department.

Encumbrance. Commitments related to unperformed (executor) contracts for goods or services.

Enterprise Fund. Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

Expenditure/Expense. Where accounts are kept on the modified accrual or accrual basis of accounting, the cost of goods received, or services rendered.

Fee. A general term used for any fixed charge levied by government associated with providing a service permitting an activity or imposing a fine or penalty. Major types of fees include business and non-business licenses, fines, and user charges.

Fiscal Disparities. A revenue sharing program comprised of local government units within the Twin Cities Metropolitan area. Under this program a portion of growth in commercial, industrial, and public utility property value of each community is contributed to a tax base sharing pool. Each community receives a distribution of property value from the pool based on market value and population of each city.

Fiscal Year. The twelve-month period to which the annual budget applies and at the end of which the City determines its financial position. The City's fiscal year is January 1st to December 31st.

Fixed Asset. Long-term tangible assets which are "fixed" in nature, such as building, land, and equipment.

Fund. An accounting entity with a self-balancing set of accounts in which assets, liabilities, and equity are recorded for a specific activity or objective.

Fund Balance. Net position of a governmental fund (difference between assets, liabilities, deferred outflow of resources, and deferred inflows of resources).

Governmental Accounting Standards Board (GASB). The authoritative accounting and financial reporting standard-setting body for state and local governments.

General Fund. One of the five governmental fund types. The general fund typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources not accounted for in some other fund.

General Obligation (GO) Bonds. Bonds that are backed by the full faith and credit of the City.

Goal. A statement of direction, purpose, or intent that describes the future state of condition or result to achieve.

Governmental Funds. Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

Grant. A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments.

Housing and Redevelopment Authority (HRA) of the City of Fridley. The HRA was formed by the City to provide housing and redevelopment assistance to Richfield citizens and businesses.

Infrastructure. Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significant greater number of years than most capital assets.

Intergovernmental Aid. Revenues from other governments in the form of grants, entitlements or shared revenues.

Internal Service Fund. Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

Investment. Securities permitted by law are purchased and held for the production of income in the form of interest.

Liquidity. The amount of time that is expected to elapse until an asset is realized or otherwise converted into cash or until a liability must be paid.

Local Government Aid (LGA). An aid program consisting of sales and income revenues collected by the State of Minnesota and redistributed to local governments to reduce local property tax burdens.

Market Value. The value determined by the County Assessor for real estate or property used for levying taxes.

Modified Accrual Basis. The basis of accounting which recognizes increases and decreases in financial resources only to the extent that they reflect near-term inflows or outflows of cash. Revenues are recognized to the degree that they are available to finance expenditures of the fiscal period. Similarly, debt service payments and a number of specific accrued liabilities are only recognized as expenditures when payment is due because it is only at that time that they normally are liquidated with expendable available financial resources.

Municipal State Aid (MSA). An aid program consisting of gas tax revenues collected by the State of Minnesota redistributed to local governments for road improvements.

Objective. An achievement that can be attained only if the attempts are made in a particular direction.

Program. A group of activities, operations, or operational units directed to attain a specific purpose or objective.

Project. A temporary endeavor with a beginning and an end and it must be used to create a unique product, service or result.

Final Budget. The recommended city budget submitted by the city manager to the city council.

Proprietary Fund. Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds.

Reserves. Funds set aside for unanticipated expenditures or unforeseen emergencies, as well as to have adequate working capital for current operating needs to avoid short-term borrowing.

Revenue. Funds collected as income to offset operational expenses including property taxes, charges for service, licenses and permits, etc.

Special Assessment. A levy made against a property to defray all, or part of the cost of a capital improvement or service deemed to benefit that property.

Special Revenue Fund. A fund established used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Tax Capacity Value. The taxable portion of the market value which is based on classification rates determined by the type of property tax.

Tax Capacity Rate. The old "mill rate" derived in same manner mill rates were determined. Tax capacity rate is equal to levy divided by tax capacity (old, assessed value). New tax capacity rates will be expressed as percentages.

Tax Increment Financing. Financing secured by the anticipated incremental increase in tax revenues, resulting from the redevelopment of an area.

Tax Levy. The amount of property taxes levied to finance operations that are not funded by other services.

Taxes. Compulsory charges levied by a government to finance services performed for the common benefit.

Working Capital. The difference between current assets and current liabilities.

Volume No. 2

Budget Detail and Financial Reports

BUDGET DETAIL AND FINANCIAL REPORTS



The following section constitutes Volume No. 2, which contains the budget detail and financial reports. It includes detailed review of all budgeted revenues and expenditures by Fund, Department and Division using financial reports from the Enterprise Resource Planning System of the City. The volume represents the adopted budget for the purposes of budget authority and compliance.

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City of Fridley, MN

Budget Worksheet Group Summary

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	2020		2021		2022		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023 Planning	2023 Final
Fund: 101 - General Fund								
Division: 111 - Legislative								
Expense								
611110 - Temporary Employee - Regular	60,000.00	47,236.77	50,100.00	46,063.39	42,800.00	39,464.64	42,800.00	42,800.00
612100 - Medicare Contribution	900.00	954.64	1,000.00	925.77	900.00	798.46	900.00	900.00
612110 - PERA Contribution	2,400.00	2,289.13	2,100.00	2,182.97	2,100.00	1,973.52	2,100.00	2,100.00
612120 - Social Security Contribution	3,900.00	4,080.81	4,400.00	3,957.33	3,900.00	3,413.57	3,800.00	3,800.00
612140 - Health Insurance	13,800.00	14,339.93	14,600.00	14,750.19	16,300.00	14,928.98	17,900.00	17,600.00
612150 - Dental Insurance	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
612160 - Life Insurance	200.00	175.68	200.00	174.24	200.00	158.40	200.00	200.00
612170 - Cash Benefit	23,400.00	23,061.24	22,900.00	22,973.22	22,900.00	21,124.80	22,900.00	22,900.00
612180 - Workers' Compensation	200.00	101.00	200.00	66.48	200.00	39.48	100.00	100.00
621120 - Office Supplies	200.00	265.44	200.00	392.17	200.00	536.18	300.00	300.00
621130 - Operating Supplies	2,400.00	2,977.23	2,080.00	355.27	2,100.00	178.52	2,100.00	2,100.00
631100 - Professional Services	3,350.00	2,992.88	3,320.00	3,060.86	3,400.00	3,060.86	3,400.00	3,400.00
632100 - Dues & Subscription , Permit renewals	43,250.00	43,305.00	43,750.00	43,762.00	44,600.00	44,411.00	46,900.00	46,900.00
632120 - Conferences and School	510.00	275.00	500.00	217.37	500.00	375.21	500.00	500.00
633100 - Advertising	1,020.00	0.00	510.00	0.00	500.00	37.44	500.00	500.00
633110 - Printing & Binding	510.00	0.00	500.00	0.00	200.00	0.00	200.00	200.00
633120 - Communication (phones, postage, etc)	510.00	30.07	20,500.00	28,431.99	700.00	416.13	700.00	700.00
635100 - Services Contracted, Non-professional	2,840.00	140.00	2,810.00	2,182.25	24,000.00	7,792.58	24,000.00	24,000.00
Expense Total:	159,990.00	142,224.82	169,670.00	169,495.50	165,500.00	138,709.77	169,300.00	169,000.00
Division: 111 - Legislative Total:	159,990.00	142,224.82	169,670.00	169,495.50	165,500.00	138,709.77	169,300.00	169,000.00
Division: 121 - City Management								
Expense								
611100 - Full Time Employee - Regular	223,900.00	232,729.94	243,800.00	244,755.50	251,100.00	233,009.60	262,500.00	262,500.00
611110 - Temporary Employee - Regular	14,600.00	0.00	5,000.00	2,341.18	15,000.00	14,437.87	15,500.00	15,500.00
611200 - Full Time Employee - Overtime	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
611300 - Employee Leave	0.00	4,604.42	0.00	17,144.64	0.00	0.00	0.00	0.00
612100 - Medicare Contribution	3,300.00	3,441.77	3,600.00	3,809.04	3,800.00	3,582.27	4,000.00	4,000.00
612110 - PERA Contribution	24,200.00	17,454.74	18,300.00	18,356.65	18,800.00	17,475.72	19,700.00	19,700.00
612120 - Social Security Contribution	15,000.00	12,801.22	15,300.00	14,044.54	13,900.00	13,386.80	14,600.00	14,600.00
612130 - Deferred Compensation Contribution for City Mgr	7,900.00	8,112.72	8,900.00	0.00	0.00	0.00	0.00	0.00
612135 - RSA-Retirement Health Savings Contribution for City Mgr	0.00	308.34	0.00	8,941.86	9,200.00	8,469.12	9,500.00	9,500.00
612140 - Health Insurance	29,500.00	33,889.08	34,300.00	34,963.33	38,800.00	35,586.32	42,400.00	42,200.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	Defined Budgets								
	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 Total Activity	2022 Total Budget	2022 YTD Activity	2023 Planning	2023 Final	
612150 - Dental Insurance	600.00	605.00	700.00	602.50	700.00	550.00	600.00	600.00	
612160 - Life Insurance	150.00	155.67	200.00	154.40	200.00	140.36	200.00	200.00	
612180 - Workers' Compensation	1,200.00	1,050.42	1,200.00	1,178.39	1,300.00	845.12	1,200.00	1,200.00	
612190 - Short Term Disability	0.00	0.00	600.00	691.76	600.00	594.51	700.00	700.00	
612195 - Long Term Disability	0.00	0.00	500.00	600.89	500.00	512.45	600.00	600.00	
621120 - Office Supplies	1,840.00	1,202.39	1,820.00	1,003.58	1,800.00	503.95	1,800.00	1,800.00	
621130 - Operating Supplies	1,530.00	720.94	3,500.00	2,656.92	3,500.00	304.66	3,500.00	3,500.00	
631100 - Professional Services	4,150.00	8,670.18	2,110.00	6,580.00	2,100.00	0.00	2,100.00	2,100.00	
631130 - Insurance - Non-personnel	7,900.00	7,899.96	4,200.00	4,200.00	3,700.00	3,699.96	500.00	500.00	
632100 - Dues & Subscription , Permit renewals	5,200.00	5,584.21	5,240.00	4,614.75	5,200.00	5,685.08	5,200.00	5,200.00	
632120 - Conferences and School	10,500.00	0.00	2,400.00	513.11	2,400.00	1,390.63	2,400.00	2,400.00	
633100 - Advertising	2,550.00	2,008.89	2,520.00	110.05	2,500.00	0.00	2,500.00	2,500.00	
633110 - Printing & Binding	0.00	0.00	0.00	190.00	200.00	0.00	200.00	200.00	
633120 - Communication (phones, postage, etc)	0.00	1,610.18	0.00	1,707.97	1,500.00	1,473.16	1,500.00	1,500.00	
635100 - Services Contracted, Non-professional	200.00	0.00	200.00	0.00	200.00	0.00	200.00	200.00	
Expense Total:	357,220.00	342,850.07	354,390.00	369,161.06	377,000.00	341,647.58	391,400.00	391,200.00	
Division: 121 - City Management Total:	357,220.00	342,850.07	354,390.00	369,161.06	377,000.00	341,647.58	391,400.00	391,200.00	
Division: 124 - Legal									
Revenue									
461100 - Fines	166,800.00	113,434.45	160,700.00	126,048.76	155,900.00	100,382.29	129,700.00	129,700.00	
Revenue Total:	166,800.00	113,434.45	160,700.00	126,048.76	155,900.00	100,382.29	129,700.00	129,700.00	
Expense									
631100 - Professional Services	405,100.00	374,172.08	397,750.00	384,425.56	406,100.00	339,442.27	406,100.00	406,100.00	
631130 - Insurance - Non-personnel	500.00	500.04	500.00	500.04	500.00	500.04	500.00	500.00	
Expense Total:	405,600.00	374,672.12	398,250.00	384,925.60	406,600.00	339,942.31	406,600.00	406,600.00	
Division: 124 - Legal Surplus (Deficit):	-238,800.00	-261,237.67	-237,550.00	-258,876.84	-250,700.00	-239,560.02	-276,900.00	-276,900.00	
Division: 126 - Employee Resources									
Expense									
611100 - Full Time Employee - Regular	274,900.00	277,203.04	284,200.00	282,001.44	240,800.00	233,540.95	279,500.00	279,500.00	
611200 - Full Time Employee - Overtime	4,100.00	0.00	4,200.00	0.00	4,200.00	0.00	4,300.00	4,300.00	
611300 - Employee Leave	0.00	6,114.87	0.00	-15,370.51	0.00	0.00	0.00	0.00	
612100 - Medicare Contribution	4,100.00	4,042.70	4,200.00	3,782.28	3,400.00	3,471.58	4,400.00	4,400.00	
612110 - PERA Contribution	20,900.00	20,790.22	21,600.00	18,685.82	18,200.00	17,515.56	21,300.00	21,300.00	
612120 - Social Security Contribution	17,300.00	17,285.48	17,900.00	16,172.28	14,600.00	14,843.95	18,700.00	18,700.00	
612140 - Health Insurance	48,900.00	28,645.63	29,100.00	38,585.27	47,400.00	14,780.37	0.00	0.00	
612150 - Dental Insurance	300.00	605.00	700.00	615.00	700.00	137.50	0.00	0.00	
612160 - Life Insurance	100.00	105.41	100.00	104.54	100.00	95.04	100.00	100.00	
612170 - Cash Benefit	0.00	5,765.31	5,700.00	5,523.25	2,900.00	12,322.80	17,200.00	17,200.00	
612180 - Workers' Compensation	1,300.00	1,257.18	1,300.00	1,155.18	1,400.00	782.90	1,000.00	1,000.00	
612190 - Short Term Disability	0.00	0.00	900.00	865.32	700.00	779.14	900.00	900.00	

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	2020		2021		2022		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023 Planning	2023 Final
612195 - Long Term Disability	0.00	0.00	800.00	709.23	500.00	651.10	700.00	700.00
613125 - Miscellaneous Pay	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00
621120 - Office Supplies	800.00	475.30	790.00	408.04	800.00	105.28	800.00	800.00
621130 - Operating Supplies	3,000.00	31.26	2,800.00	271.54	2,800.00	30.75	2,800.00	2,800.00
631100 - Professional Services	15,700.00	1,509.75	15,540.00	20,615.10	28,500.00	823.72	28,500.00	28,500.00
631130 - Insurance - Non-personnel	500.00	500.04	500.00	500.04	500.00	500.04	500.00	500.00
632100 - Dues & Subscription , Permit renewals	13,150.00	1,405.00	5,500.00	438.00	3,000.00	875.00	3,000.00	3,000.00
632110 - Transportation	1,000.00	0.00	200.00	0.00	200.00	18.60	200.00	200.00
632120 - Conferences and School	1,400.00	-59.00	1,000.00	1,520.67	11,000.00	1,905.00	12,000.00	12,000.00
633100 - Advertising	2,100.00	70.00	1,580.00	211.58	1,000.00	16.19	1,000.00	1,000.00
633110 - Printing & Binding	1,000.00	0.00	700.00	0.00	500.00	32.56	400.00	400.00
633120 - Communication (phones, postage, etc)	100.00	0.00	100.00	400.00	600.00	550.00	600.00	600.00
635100 - Services Contracted, Non-professional	15,000.00	62.50	14,850.00	62.50	0.00	0.00	0.00	0.00
635130 - Hardware & Software Support	0.00	12,275.50	13,000.00	12,539.13	13,000.00	13,589.78	14,000.00	14,000.00
Expense Total:	425,650.00	378,185.19	427,260.00	389,795.70	396,800.00	317,367.81	411,900.00	411,900.00
Division: 126 - Employee Resources Total:	425,650.00	378,185.19	427,260.00	389,795.70	396,800.00	317,367.81	411,900.00	411,900.00
Division: 127 - Communications & Engagement								
Revenue								
445100 - Twin Cities Gateway Grant	11,000.00	0.00	6,000.00	3,500.00	9,500.00	10,520.00	11,000.00	11,000.00
Revenue Total:	11,000.00	0.00	6,000.00	3,500.00	9,500.00	10,520.00	11,000.00	11,000.00
Expense								
611100 - Full Time Employee - Regular	71,700.00	73,461.49	75,500.00	89,395.01	140,500.00	112,000.41	105,000.00	105,000.00
612100 - Medicare Contribution	1,100.00	1,018.47	1,100.00	1,230.11	1,900.00	1,551.24	1,500.00	1,500.00
612110 - PERA Contribution	5,400.00	5,509.96	5,700.00	6,343.80	10,500.00	8,126.32	7,900.00	7,900.00
612120 - Social Security Contribution	4,500.00	4,354.03	4,600.00	5,258.14	8,100.00	6,631.88	6,400.00	6,300.00
612140 - Health Insurance	14,000.00	14,130.80	14,400.00	16,810.24	33,600.00	20,910.24	18,700.00	18,400.00
612150 - Dental Insurance	0.00	0.00	0.00	206.48	500.00	268.84	300.00	300.00
612160 - Life Insurance	100.00	35.33	0.00	40.88	100.00	52.66	100.00	100.00
612180 - Workers' Compensation	500.00	331.49	500.00	403.13	500.00	373.30	500.00	500.00
612190 - Short Term Disability	0.00	0.00	300.00	353.38	500.00	415.39	400.00	400.00
612195 - Long Term Disability	0.00	0.00	200.00	281.10	400.00	329.07	300.00	300.00
621120 - Office Supplies	0.00	0.00	0.00	61.14	300.00	25.15	300.00	300.00
621130 - Operating Supplies	0.00	0.00	0.00	83.86	12,700.00	1,649.98	3,000.00	3,000.00
631100 - Professional Services	0.00	0.00	0.00	4,440.00	13,000.00	6,264.00	13,200.00	13,200.00
632100 - Dues & Subscription , Permit renewals	0.00	0.00	0.00	0.00	400.00	835.18	400.00	400.00
632110 - Transportation	0.00	0.00	0.00	0.00	200.00	0.00	200.00	200.00
632120 - Conferences and School	0.00	0.00	0.00	0.00	1,500.00	475.00	1,500.00	1,500.00
633100 - Advertising	0.00	0.00	0.00	1,308.63	600.00	5,206.57	3,600.00	3,600.00
633110 - Printing & Binding	19,000.00	17,737.10	18,810.00	20,388.59	24,500.00	20,707.86	24,500.00	24,500.00
633120 - Communication (phones, postage, etc)	28,200.00	18,782.00	27,920.00	24,805.00	19,000.00	17,799.53	24,600.00	24,600.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	2020		2021		2022		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023 Planning	2023 Final
635100 - Services Contracted, Non-professional	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00
Expense Total:	144,500.00	135,360.67	149,030.00	171,409.49	270,800.00	203,622.62	212,400.00	212,000.00
Division: 127 - Communications & Engagement Surplus (Deficit):	-133,500.00	-135,360.67	-143,030.00	-167,909.49	-261,300.00	-193,102.62	-201,400.00	-201,000.00
Division: 128 - City Clerk								
Revenue								
431100 - Alcoholic Beverages	69,400.00	50,842.50	68,400.00	75,790.00	66,500.00	58,490.00	73,800.00	73,800.00
431300 - Dog Licenses	3,300.00	4,300.00	3,300.00	6,820.00	4,100.00	4,430.00	4,900.00	4,900.00
431900 - All Other Licenses	31,700.00	38,535.00	31,700.00	35,326.63	36,600.00	29,792.50	36,600.00	36,600.00
451100 - Sale of Maps, Publications, Videos, Misc.	200.00	0.00	200.00	12.00	100.00	0.25	0.00	0.00
461100 - Fines	0.00	2,750.00	0.00	1,500.00	2,700.00	3,500.00	2,500.00	2,500.00
475200 - 3% Gambling Tax	52,000.00	30,644.54	39,390.00	78,488.79	35,000.00	39,259.98	60,000.00	60,000.00
Revenue Total:	156,600.00	127,072.04	142,990.00	197,937.42	145,000.00	135,472.73	177,800.00	177,800.00
Expense								
611100 - Full Time Employee - Regular	70,700.00	68,410.72	72,400.00	81,187.20	99,900.00	99,893.93	167,900.00	167,900.00
611300 - Employee Leave	0.00	2,193.85	0.00	2,690.49	0.00	0.00	0.00	0.00
612100 - Medicare Contribution	1,050.00	903.24	1,000.00	1,087.84	1,400.00	1,311.60	1,300.00	1,300.00
612110 - PERA Contribution	8,500.00	5,130.80	5,400.00	6,089.04	7,500.00	7,492.09	12,600.00	12,600.00
612120 - Social Security Contribution	4,400.00	3,862.17	4,300.00	4,651.45	6,000.00	5,607.80	5,700.00	5,700.00
612140 - Health Insurance	14,800.00	20,803.95	21,100.00	21,379.09	23,600.00	24,029.17	40,300.00	46,300.00
612150 - Dental Insurance	300.00	0.00	0.00	0.00	0.00	62.56	300.00	300.00
612160 - Life Insurance	100.00	35.13	0.00	34.85	0.00	36.59	100.00	100.00
612180 - Workers' Compensation	600.00	308.51	600.00	383.06	700.00	311.99	400.00	400.00
612190 - Short Term Disability	0.00	0.00	300.00	293.72	300.00	303.48	500.00	500.00
612195 - Long Term Disability	0.00	0.00	200.00	233.81	200.00	240.43	400.00	400.00
621120 - Office Supplies	600.00	41.61	290.00	103.11	300.00	121.94	300.00	300.00
621130 - Operating Supplies	700.00	31.84	690.00	472.48	700.00	106.94	700.00	700.00
631100 - Professional Services	0.00	1,095.00	0.00	0.00	0.00	0.00	0.00	0.00
632100 - Dues & Subscription , Permit renewals	400.00	6,975.00	400.00	555.00	400.00	606.96	600.00	600.00
632110 - Transportation	200.00	0.00	300.00	181.44	300.00	0.00	300.00	300.00
632120 - Conferences and School	2,300.00	270.00	2,000.00	1,225.00	2,000.00	3,750.09	3,000.00	3,000.00
633100 - Advertising	2,100.00	2,227.51	1,980.00	1,143.63	3,000.00	432.00	4,000.00	4,000.00
633110 - Printing & Binding	700.00	0.00	690.00	34.83	500.00	26.60	500.00	500.00
633120 - Communication (phones, postage, etc)	400.00	565.40	400.00	605.00	400.00	487.50	1,200.00	1,200.00
635100 - Services Contracted, Non-professional	500.00	0.00	500.00	756.50	2,000.00	344.50	1,400.00	1,400.00
635130 - Hardware & Software Support	0.00	0.00	0.00	0.00	0.00	10,300.00	10,600.00	10,600.00
Expense Total:	108,350.00	112,854.73	112,550.00	123,107.54	149,200.00	155,466.17	252,100.00	258,100.00
Division: 128 - City Clerk Surplus (Deficit):	48,250.00	14,217.31	30,440.00	74,829.88	-4,200.00	-19,993.44	-74,300.00	-80,300.00
Division: 129 - Elections								
Revenue								
441100 - Federal Grants	0.00	14,192.74	0.00	0.00	0.00	0.00	0.00	0.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	2020		2021		2022		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023 Planning	2023 Final
450200 - Reimbs-Cities & Counties	0.00	20,437.64	0.00	0.00	0.00	0.00	0.00	0.00
451400 - Filing Fees	0.00	20.00	0.00	0.00	0.00	40.00	0.00	0.00
Revenue Total:	0.00	34,650.38	0.00	0.00	0.00	40.00	0.00	0.00
Expense								
611110 - Temporary Employee - Regular	81,600.00	65,115.21	0.00	0.00	65,000.00	45,868.25	0.00	0.00
611200 - Full Time Employee - Overtime	1,000.00	742.71	0.00	0.00	0.00	0.00	0.00	0.00
612100 - Medicare Contribution	200.00	211.96	0.00	0.00	0.00	116.95	0.00	0.00
612110 - PERA Contribution	100.00	101.65	0.00	0.00	0.00	0.00	0.00	0.00
612120 - Social Security Contribution	600.00	906.28	0.00	0.00	0.00	500.05	0.00	0.00
612140 - Health Insurance	0.00	452.52	0.00	0.00	0.00	0.00	0.00	0.00
612150 - Dental Insurance	0.00	6.56	0.00	0.00	0.00	0.00	0.00	0.00
612160 - Life Insurance	0.00	0.97	0.00	0.00	0.00	0.00	0.00	0.00
612180 - Workers' Compensation	0.00	175.83	0.00	0.00	0.00	82.57	0.00	0.00
621120 - Office Supplies	700.00	1,334.72	690.00	0.00	700.00	10.17	0.00	0.00
621130 - Operating Supplies	500.00	818.64	500.00	349.12	500.00	147.67	0.00	0.00
631130 - Insurance - Non-personnel	0.00	0.00	0.00	0.00	6,600.00	6,600.00	9,800.00	9,800.00
632110 - Transportation	200.00	191.35	200.00	0.00	200.00	70.00	0.00	0.00
632120 - Conferences and School	0.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00
633100 - Advertising	2,020.00	909.75	2,000.00	0.00	1,000.00	640.80	0.00	0.00
633110 - Printing & Binding	500.00	272.19	500.00	0.00	500.00	0.00	0.00	0.00
633120 - Communication (phones, postage, etc)	200.00	242.99	200.00	239.22	200.00	988.27	0.00	0.00
635100 - Services Contracted, Non-professional	6,630.00	6,494.96	6,560.00	5,672.65	22,600.00	6,202.01	6,500.00	6,500.00
635110 - Rentals	1,500.00	1,441.87	1,490.00	0.00	1,500.00	538.35	0.00	0.00
Expense Total:	95,750.00	79,445.16	12,140.00	6,260.99	98,800.00	61,765.09	16,300.00	16,300.00
Division: 129 - Elections Surplus (Deficit):	-95,750.00	-44,794.78	-12,140.00	-6,260.99	-98,800.00	-61,725.09	-16,300.00	-16,300.00
Division: 131 - Accounting								
Revenue								
451210 - Administrative Charges	4,600.00	3,906.29	5,500.00	4,546.21	5,000.00	0.00	5,000.00	5,000.00
451320 - Non Sufficient Funds (NSF) Service Charge	100.00	70.00	100.00	35.00	100.00	20.00	0.00	0.00
471110 - Interest Earnings - Investments	74,500.00	214,872.76	100,200.00	144,043.99	101,300.00	0.00	176,100.00	176,100.00
471120 - Unrealized Gain/Loss on Investments	0.00	85,211.36	0.00	-193,729.40	0.00	66,772.97	0.00	0.00
475800 - Cash Short/Over	0.00	0.01	0.00	-0.82	0.00	14.24	0.00	0.00
475900 - Miscellaneous Revenues	0.00	0.00	0.00	5,204.87	0.00	4,018.37	0.00	0.00
Revenue Total:	79,200.00	304,060.42	105,800.00	-39,900.15	106,400.00	70,825.58	181,100.00	181,100.00
Expense								
611100 - Full Time Employee - Regular	489,300.00	479,400.18	449,300.00	466,736.91	474,800.00	424,615.99	521,700.00	533,000.00
611105 - Part-time Permanent -Regular	0.00	13,882.15	37,100.00	15,359.34	0.00	714.67	0.00	0.00
611200 - Full Time Employee - Overtime	0.00	1,368.61	1,000.00	413.63	1,000.00	171.94	1,100.00	1,100.00
611300 - Employee Leave	0.00	8,040.81	0.00	-16,453.09	0.00	0.00	0.00	0.00
612100 - Medicare Contribution	7,100.00	7,387.29	7,200.00	6,859.77	6,800.00	6,158.45	7,600.00	7,600.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	2020		2021		2022		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023 Planning	2023 Final
612110 - PERA Contribution	36,700.00	36,291.82	36,600.00	34,068.08	35,700.00	31,912.89	39,200.00	39,400.00
612120 - Social Security Contribution	30,300.00	31,587.23	30,900.00	29,331.91	29,200.00	26,332.84	32,600.00	32,900.00
612140 - Health Insurance	20,900.00	22,074.56	17,800.00	17,212.03	42,800.00	33,971.49	46,100.00	54,400.00
612150 - Dental Insurance	750.00	741.12	600.00	452.59	900.00	639.47	800.00	800.00
612160 - Life Insurance	200.00	207.47	200.00	194.55	200.00	169.99	200.00	200.00
612170 - Cash Benefit	11,500.00	11,530.62	11,400.00	12,366.81	11,400.00	10,562.40	11,400.00	11,400.00
612180 - Workers' Compensation	2,300.00	2,196.71	2,300.00	1,570.34	2,500.00	1,401.12	1,800.00	1,800.00
612190 - Short Term Disability	0.00	0.00	1,500.00	1,526.17	1,700.00	1,515.43	1,700.00	1,700.00
612195 - Long Term Disability	0.00	0.00	1,300.00	1,287.26	1,400.00	1,295.16	1,400.00	1,400.00
621120 - Office Supplies	1,900.00	415.35	1,430.00	2,432.60	1,200.00	256.55	2,200.00	2,200.00
621130 - Operating Supplies	1,500.00	1,483.02	1,040.00	1,920.02	1,400.00	1,729.58	2,000.00	2,000.00
631100 - Professional Services	48,300.00	37,375.25	47,400.00	41,684.25	47,400.00	32,976.75	48,500.00	50,500.00
631130 - Insurance - Non-personnel	7,900.00	7,899.96	11,900.00	11,900.04	10,700.00	10,700.04	500.00	500.00
632100 - Dues & Subscription , Permit renewals	700.00	375.15	690.00	934.00	700.00	883.95	500.00	500.00
632110 - Transportation	1,000.00	0.00	750.00	25.76	700.00	797.71	700.00	700.00
632120 - Conferences and School	3,300.00	615.00	2,100.00	265.00	2,100.00	8,978.26	2,100.00	2,100.00
633100 - Advertising	1,700.00	1,220.63	1,680.00	2,456.92	1,800.00	1,342.08	2,300.00	2,300.00
633110 - Printing & Binding	100.00	0.00	100.00	0.00	100.00	26.45	100.00	100.00
633120 - Communication (phones, postage, etc)	2,500.00	2,072.80	2,500.00	1,805.57	2,200.00	1,743.01	2,000.00	2,000.00
635100 - Services Contracted, Non-professional	25,000.00	13,471.74	1,250.00	17,788.27	17,600.00	2,532.19	17,300.00	7,300.00
635130 - Hardware & Software Support	0.00	21,039.30	22,000.00	21,891.30	23,000.00	22,971.56	24,000.00	24,000.00
638140 - Miscellaneous Expenses	0.00	-8.87	0.00	125.00	0.00	0.00	0.00	0.00
Expense Total:	692,950.00	700,667.90	690,040.00	674,155.03	717,300.00	624,399.97	767,800.00	779,900.00
Division: 131 - Accounting Surplus (Deficit):	-613,750.00	-396,607.48	-584,240.00	-714,055.18	-610,900.00	-553,574.39	-586,700.00	-598,800.00
Division: 132 - Assessing								
Revenue								
451300 - Assessment Searches	0.00	0.00	0.00	0.00	0.00	15.00	0.00	0.00
Revenue Total:	0.00	0.00	0.00	0.00	0.00	15.00	0.00	0.00
Expense								
611100 - Full Time Employee - Regular	183,200.00	184,745.97	189,900.00	190,634.47	195,600.00	183,737.60	211,200.00	211,200.00
611110 - Temporary Employee - Regular	0.00	0.00	20,900.00	7,959.90	20,900.00	14,008.50	15,000.00	15,000.00
611300 - Employee Leave	0.00	-1,659.76	0.00	2,256.15	0.00	0.00	0.00	0.00
612100 - Medicare Contribution	2,700.00	2,583.41	3,000.00	2,827.34	3,100.00	2,763.45	3,200.00	3,200.00
612110 - PERA Contribution	13,800.00	13,855.94	15,800.00	14,297.58	14,700.00	13,780.32	15,800.00	15,800.00
612120 - Social Security Contribution	11,400.00	11,046.66	12,900.00	12,089.37	13,100.00	11,816.31	13,700.00	13,700.00
612140 - Health Insurance	22,500.00	22,137.82	22,500.00	23,144.79	25,400.00	22,885.06	27,400.00	26,900.00
612150 - Dental Insurance	600.00	605.00	700.00	602.50	700.00	550.00	600.00	600.00
612160 - Life Insurance	100.00	70.27	100.00	69.70	100.00	63.36	100.00	100.00
612180 - Workers' Compensation	900.00	707.88	900.00	861.42	1,000.00	645.11	800.00	800.00
612190 - Short Term Disability	0.00	0.00	700.00	752.36	700.00	649.44	700.00	700.00
612195 - Long Term Disability	0.00	0.00	600.00	631.73	600.00	553.35	600.00	600.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	Defined Budgets							2023 Final
	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 Total Activity	2022 Total Budget	2022 YTD Activity	2023 Planning	
621100 - Fuels and Lubes	500.00	299.62	500.00	333.55	500.00	942.22	700.00	700.00
621110 - Clothing/Laundry Allowance	1,000.00	653.35	990.00	1,069.26	1,000.00	-188.09	700.00	700.00
621120 - Office Supplies	400.00	52.20	400.00	123.96	400.00	117.16	200.00	200.00
621130 - Operating Supplies	200.00	105.90	200.00	73.69	200.00	38.50	200.00	200.00
621160 - Work Order Transfer - Parts	400.00	901.61	400.00	262.37	400.00	0.00	400.00	400.00
631100 - Professional Services	10,330.00	477.60	8,600.00	10,000.00	7,600.00	46.00	8,000.00	8,000.00
631130 - Insurance - Non-personnel	500.00	500.04	500.00	500.04	500.00	500.04	500.00	500.00
632100 - Dues & Subscription , Permit renewals	1,500.00	1,927.00	1,490.00	2,803.50	2,500.00	1,215.50	5,200.00	5,200.00
632110 - Transportation	300.00	0.00	300.00	0.00	300.00	12.00	100.00	100.00
632120 - Conferences and School	1,500.00	651.95	1,000.00	160.00	1,000.00	1,612.26	1,200.00	1,200.00
633100 - Advertising	350.00	61.88	350.00	202.71	300.00	256.60	200.00	200.00
633110 - Printing & Binding	300.00	0.00	300.00	454.60	300.00	459.00	200.00	200.00
633120 - Communication (phones, postage, etc)	300.00	107.82	550.00	134.61	500.00	152.96	200.00	200.00
635100 - Services Contracted, Non-professional	100.00	-3.01	100.00	0.00	100.00	0.00	0.00	0.00
635130 - Hardware & Software Support	0.00	0.00	0.00	145.00	200.00	0.00	200.00	200.00
Expense Total:	252,880.00	239,829.15	283,680.00	272,390.60	291,700.00	256,616.65	307,100.00	306,600.00
Division: 132 - Assessing Surplus (Deficit):	-252,880.00	-239,829.15	-283,680.00	-272,390.60	-291,700.00	-256,601.65	-307,100.00	-306,600.00
Division: 133 - Information Technology								
Expense								
611100 - Full Time Employee - Regular	259,900.00	258,489.84	267,700.00	248,918.42	275,700.00	269,627.61	319,000.00	319,000.00
611300 - Employee Leave	0.00	1,726.75	0.00	-1,931.96	0.00	0.00	0.00	0.00
612100 - Medicare Contribution	3,800.00	3,664.83	3,800.00	3,450.01	3,900.00	3,822.81	4,500.00	4,500.00
612110 - PERA Contribution	19,500.00	19,386.74	20,100.00	18,668.88	20,700.00	19,368.68	23,900.00	23,900.00
612120 - Social Security Contribution	16,100.00	15,670.48	16,300.00	14,750.97	16,600.00	16,345.95	19,400.00	19,400.00
612140 - Health Insurance	35,400.00	35,123.80	36,500.00	37,522.45	41,400.00	34,750.78	43,700.00	43,100.00
612150 - Dental Insurance	900.00	593.75	700.00	613.75	700.00	525.00	600.00	600.00
612160 - Life Insurance	100.00	102.81	100.00	104.26	100.00	89.28	100.00	100.00
612170 - Cash Benefit	5,800.00	5,765.31	5,700.00	5,743.30	5,700.00	5,281.20	5,700.00	5,700.00
612180 - Workers' Compensation	1,400.00	1,189.48	1,400.00	1,170.02	1,300.00	922.61	1,200.00	1,200.00
612190 - Short Term Disability	0.00	0.00	900.00	1,011.92	900.00	864.56	1,000.00	1,000.00
612195 - Long Term Disability	0.00	0.00	800.00	848.98	800.00	722.58	900.00	900.00
621120 - Office Supplies	500.00	2,659.53	300.00	0.00	300.00	0.00	0.00	0.00
621130 - Operating Supplies	3,500.00	4,025.01	4,700.00	4,285.18	4,700.00	1,657.40	4,700.00	4,700.00
621150 - Small Tools and Minor Equipment	150.00	0.00	150.00	407.53	100.00	408.64	500.00	500.00
631100 - Professional Services	0.00	185.00	1,000.00	0.00	1,000.00	185.00	0.00	0.00
631130 - Insurance - Non-personnel	500.00	500.04	500.00	500.04	500.00	500.04	500.00	500.00
632100 - Dues & Subscription , Permit renewals	0.00	798.00	0.00	0.00	0.00	0.00	0.00	0.00
632110 - Transportation	100.00	0.00	100.00	0.00	100.00	0.00	100.00	100.00
632120 - Conferences and School	8,000.00	256.97	7,700.00	2,277.31	7,700.00	555.97	4,000.00	4,000.00
633120 - Communication (phones, postage, etc)	54,700.00	69,558.15	53,400.00	69,376.89	72,300.00	77,793.13	82,800.00	82,800.00
635100 - Services Contracted, Non-professional	175,200.00	13,834.60	0.00	15,394.82	0.00	12,568.50	1,000.00	13,000.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	2020		2021		2022		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023 Planning	2023 Final
635130 - Hardware & Software Support	0.00	128,613.88	202,730.00	158,035.66	192,600.00	224,744.77	233,700.00	233,700.00
Expense Total:	585,550.00	562,144.97	624,580.00	581,148.43	647,100.00	670,734.51	747,300.00	758,700.00
Division: 133 - Information Technology Total:	585,550.00	562,144.97	624,580.00	581,148.43	647,100.00	670,734.51	747,300.00	758,700.00
Division: 141 - Non-departmental								
Revenue								
411100 - Current Ad Valorem	12,458,025.00	12,396,840.74	12,931,600.00	13,180,742.04	13,614,500.00	7,165,779.86	13,844,700.00	13,844,700.00
411200 - Delinquent Ad Valorem	-31,600.00	77,317.95	87,400.00	79,963.44	14,800.00	18,856.74	26,800.00	26,800.00
415100 - Penalties & Interest on Delinquent Taxes	12,700.00	2,726.49	12,700.00	41,157.00	8,100.00	8,217.30	12,100.00	12,100.00
415200 - Forfeited Tax Sale Apportionment	0.00	0.00	0.00	4,464.28	0.00	0.00	0.00	0.00
443100 - Local Government Aid (LGA)	794,700.00	794,700.00	744,700.00	774,700.00	662,300.00	331,150.00	698,400.00	698,400.00
451220 - Administrative Charges from Other City Funds & HRA	1,132,800.00	1,132,799.96	1,156,700.00	1,185,442.04	1,239,800.00	1,162,000.08	1,353,100.00	1,353,100.00
473100 - General Contributions & Donations	0.00	0.00	0.00	0.00	0.00	-26.00	0.00	0.00
474100 - Insurance Reimbursement	37,285.00	17,804.00	22,000.00	57,032.84	0.00	8,857.20	20,000.00	20,000.00
474110 - Other Reimbursements	0.00	4,112.00	0.00	0.00	1,500.00	0.00	0.00	0.00
475300 - Sale of Miscellaneous Property	4,600.00	1,525.55	3,000.00	1,967.10	2,000.00	1,131.20	2,000.00	2,000.00
475900 - Miscellaneous Revenues	7,100.00	6,990.36	5,500.00	43,717.16	6,100.00	6,959.95	6,100.00	6,100.00
493100 - Transfer In From Other Funds	2,231,700.00	2,249,000.27	186,700.00	189,600.00	192,300.00	192,300.00	680,100.00	680,100.00
Revenue Total:	16,647,310.00	16,683,817.32	15,150,300.00	15,558,785.90	15,741,400.00	8,895,226.33	16,643,300.00	16,643,300.00
Expense								
611100 - Full Time Employee - Regular	35,000.00	0.00	168,490.00	0.00	412,000.00	0.00	0.00	0.00
612100 - Medicare Contribution	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00
612120 - Social Security Contribution	0.00	0.00	2,200.00	0.00	0.00	0.00	0.00	0.00
621130 - Operating Supplies	0.00	703.54	0.00	491.64	0.00	161.78	0.00	0.00
631100 - Professional Services	2,500.00	19,250.00	2,480.00	0.00	2,500.00	0.00	2,500.00	2,500.00
632120 - Conferences and School	19,890.00	7,350.00	18,800.00	10,833.00	18,800.00	10,676.80	18,800.00	18,800.00
633100 - Advertising	0.00	0.00	0.00	67.50	0.00	0.00	0.00	0.00
633120 - Communication (phones, postage, etc)	700.00	1,490.08	690.00	1,585.19	2,400.00	336.00	2,400.00	2,400.00
635100 - Services Contracted, Non-professional	0.00	2,333.75	0.00	0.00	0.00	0.00	0.00	0.00
635110 - Rentals	0.00	1,317.05	0.00	5,051.16	0.00	3,788.37	0.00	0.00
638140 - Miscellaneous Expenses	0.00	160.91	-114,700.00	0.00	-121,700.00	0.00	0.00	0.00
993100 - Transfer Out to Other Funds	0.00	0.00	0.00	4,321,388.00	0.00	0.00	0.00	0.00
Expense Total:	58,090.00	32,605.33	78,460.00	4,339,416.49	314,000.00	14,962.95	23,700.00	23,700.00
Division: 141 - Non-departmental Surplus (Deficit):	16,589,220.00	16,651,211.99	15,071,840.00	11,219,369.41	15,427,400.00	8,880,263.38	16,619,600.00	16,619,600.00
Division: 142 - Emergency Reserves								
Expense								
621130 - Operating Supplies	0.00	25,929.89	0.00	644.70	0.00	0.00	0.00	0.00
621140 - Supplies for Repair & Maintenance	0.00	4,983.36	0.00	0.00	0.00	0.00	0.00	0.00
621150 - Small Tools and Minor Equipment	0.00	52,942.77	0.00	0.00	0.00	0.00	0.00	0.00
631100 - Professional Services	0.00	4,096.00	0.00	5,000.00	0.00	0.00	0.00	0.00
632120 - Conferences and School	0.00	79.90	0.00	0.00	0.00	0.00	0.00	0.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	2020		2021		2022		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023 Planning	2023 Final
633120 - Communication (phones, postage, etc)	0.00	1,600.10	0.00	1,498.55	0.00	805.46	0.00	0.00
635100 - Services Contracted, Non-professional	0.00	30,060.18	0.00	6,738.00	0.00	0.00	0.00	0.00
635130 - Hardware & Software Support	0.00	14,018.81	0.00	0.00	0.00	0.00	0.00	0.00
638140 - Miscellaneous Expenses	89,250.00	258,928.75	88,360.00	0.00	88,300.00	0.00	88,300.00	88,300.00
Expense Total:	89,250.00	392,639.76	88,360.00	13,881.25	88,300.00	805.46	88,300.00	88,300.00
Division: 142 - Emergency Reserves Total:	89,250.00	392,639.76	88,360.00	13,881.25	88,300.00	805.46	88,300.00	88,300.00
Division: 211 - Police								
Revenue								
441100 - Federal Grants	40,000.00	159,151.86	160,000.00	107,331.98	165,000.00	69,848.71	165,000.00	165,000.00
443200 - Police Training Reimbursement (POST)	30,000.00	40,459.15	40,000.00	44,305.88	42,000.00	42,622.31	42,000.00	42,000.00
443220 - Insurance Premium Tax - Police State Aid	340,000.00	389,855.29	347,000.00	385,321.86	360,000.00	414,012.55	395,000.00	395,000.00
443400 - All Other State Grants	0.00	0.00	0.00	65,453.24	184,600.00	155,751.81	184,600.00	184,600.00
450200 - Reimbs-Cities & Counties	10,100.00	15,679.31	10,100.00	32,521.15	10,100.00	14,201.40	10,100.00	10,100.00
453100 - School Resource Officer	233,000.00	231,428.00	240,000.00	213,890.45	187,000.00	246,475.00	256,000.00	256,000.00
453110 - Police Security	23,100.00	29,606.25	23,100.00	131,755.00	30,000.00	152,801.25	210,000.00	210,000.00
453120 - False Alarms	2,300.00	1,555.50	2,300.00	1,931.25	2,200.00	2,018.50	2,000.00	2,000.00
453140 - Seized Vehicle Storage Fees	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
453150 - Pawn Shop Transaction Fees	81,100.00	49,002.00	60,000.00	56,907.00	40,000.00	41,721.00	40,000.00	40,000.00
453160 - Accident Reports and Photos	2,400.00	1,442.00	2,400.00	1,505.00	1,900.00	1,209.50	1,500.00	1,500.00
461120 - Restitution Payments	700.00	150.00	700.00	3,436.88	1,000.00	1,326.38	1,200.00	1,200.00
473100 - General Contributions & Donations	10,000.00	7,050.00	8,800.00	7,878.00	5,000.00	29,739.00	7,000.00	7,000.00
474100 - Insurance Reimbursement	2,100.00	0.00	1,900.00	0.00	0.00	0.00	0.00	0.00
475300 - Sale of Miscellaneous Property	900.00	79.80	900.00	1,279.82	900.00	269.48	0.00	0.00
475900 - Miscellaneous Revenues	1,800.00	1,295.14	1,200.00	3,133.21	1,400.00	685.83	1,200.00	1,200.00
Revenue Total:	778,000.00	926,754.30	898,400.00	1,056,650.72	1,031,100.00	1,172,682.72	1,315,600.00	1,315,600.00
Expense								
611100 - Full Time Employee - Regular	4,174,700.00	4,390,926.69	4,655,500.00	4,399,909.36	4,769,800.00	4,294,417.22	5,001,300.00	4,999,600.00
611105 - Part-time Permanent -Regular	344,700.00	125,563.92	145,800.00	130,691.30	154,500.00	103,991.28	117,400.00	117,400.00
611200 - Full Time Employee - Overtime	236,900.00	292,626.70	244,200.00	377,957.69	244,200.00	381,029.28	400,000.00	400,000.00
611210 - Temporary/Part-time Employee - Overtime	2,700.00	3,852.57	0.00	2,908.61	0.00	1,564.15	0.00	0.00
611300 - Employee Leave	0.00	-42,676.99	0.00	19,775.42	0.00	0.00	0.00	0.00
612100 - Medicare Contribution	70,300.00	69,371.11	73,300.00	71,158.41	74,500.00	69,444.26	81,900.00	80,900.00
612110 - PERA Contribution	801,300.00	776,377.65	830,000.00	794,291.84	848,600.00	780,581.43	925,500.00	925,500.00
612120 - Social Security Contribution	34,100.00	30,444.98	33,400.00	38,819.00	40,100.00	30,927.76	33,700.00	33,600.00
612140 - Health Insurance	462,000.00	409,517.07	407,600.00	444,221.54	499,400.00	365,322.11	477,200.00	470,100.00
612150 - Dental Insurance	10,200.00	7,620.00	8,600.00	8,231.25	10,400.00	7,325.00	8,700.00	8,700.00
612160 - Life Insurance	1,800.00	1,789.34	1,800.00	1,765.44	1,800.00	1,650.24	1,800.00	1,800.00
612170 - Cash Benefit	108,700.00	118,328.21	120,100.00	99,374.58	103,000.00	127,629.00	137,300.00	137,300.00
612180 - Workers' Compensation	143,200.00	138,852.25	143,200.00	184,379.57	200,000.00	178,597.42	270,600.00	270,600.00
612190 - Short Term Disability	0.00	0.00	14,900.00	16,886.08	15,800.00	15,322.77	17,200.00	17,200.00
612195 - Long Term Disability	0.00	0.00	12,800.00	13,841.05	13,200.00	12,834.41	14,500.00	14,500.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	2020		2021		2022		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023 Planning	2023 Final
613125 - Miscellaneous Pay	0.00	4,925.00	0.00	475.00	0.00	400.00	0.00	0.00
613130 - Unemployment Compensation	0.00	115.71	0.00	3,565.82	0.00	0.00	0.00	0.00
621100 - Fuels and Lubes	100,800.00	71,136.72	95,000.00	67,562.94	87,600.00	73,052.72	100,500.00	100,500.00
621110 - Clothing/Laundry Allowance	38,300.00	38,815.33	37,920.00	97,271.66	42,900.00	46,509.75	42,900.00	54,900.00
621120 - Office Supplies	5,300.00	2,904.95	5,250.00	3,706.18	5,200.00	3,966.87	4,200.00	4,200.00
621130 - Operating Supplies	37,900.00	50,687.79	38,000.00	49,661.10	38,000.00	40,317.81	38,000.00	48,000.00
621140 - Supplies for Repair & Maintenance	1,500.00	75.84	1,490.00	794.17	1,400.00	390.91	1,000.00	1,000.00
621150 - Small Tools and Minor Equipment	5,200.00	4,668.61	5,150.00	2,540.97	5,200.00	51,003.95	5,200.00	5,200.00
621160 - Work Order Transfer - Parts	34,400.00	25,987.24	34,060.00	26,513.28	34,100.00	18,181.64	34,100.00	34,100.00
631100 - Professional Services	34,160.00	25,530.92	27,820.00	27,836.96	33,800.00	23,496.96	30,800.00	30,800.00
631130 - Insurance - Non-personnel	123,300.00	123,300.00	201,100.00	201,099.96	152,900.00	152,900.04	85,900.00	85,900.00
631140 - Admin Charges	200.00	0.00	200.00	0.00	200.00	0.00	200.00	200.00
632100 - Dues & Subscription , Permit renewals	6,400.00	6,981.23	6,340.00	9,630.44	8,700.00	4,845.66	8,700.00	8,700.00
632110 - Transportation	1,900.00	1,231.73	1,700.00	501.67	1,700.00	1,072.38	1,700.00	1,700.00
632120 - Conferences and School	46,300.00	31,585.34	42,000.00	34,189.11	42,000.00	65,435.74	48,300.00	48,300.00
633100 - Advertising	1,000.00	0.00	990.00	0.00	1,000.00	0.00	1,000.00	1,000.00
633110 - Printing & Binding	4,300.00	4,520.20	4,260.00	3,070.82	4,300.00	3,951.03	4,300.00	4,300.00
633120 - Communication (phones, postage, etc)	113,700.00	110,109.21	116,000.00	114,629.84	120,000.00	108,404.93	120,000.00	120,000.00
634100 - Utility Services	5,700.00	-57.80	5,640.00	0.00	500.00	0.00	500.00	500.00
635100 - Services Contracted, Non-professional	92,100.00	17,198.73	33,000.00	16,723.15	23,000.00	19,958.49	23,000.00	23,000.00
635110 - Rentals	2,600.00	1,150.00	2,570.00	1,888.56	2,500.00	0.00	2,500.00	2,500.00
635130 - Hardware & Software Support	0.00	59,684.62	63,740.00	66,503.63	63,700.00	64,000.46	88,400.00	88,400.00
638180 - Pmts to Other Agencies	5,900.00	5,000.00	750.00	10,125.00	5,000.00	12,500.00	12,500.00	12,500.00
Expense Total:	7,051,560.00	6,908,144.87	7,414,180.00	7,342,501.40	7,649,000.00	7,061,025.67	8,140,800.00	8,152,900.00
Division: 211 - Police Surplus (Deficit):	-6,273,560.00	-5,981,390.57	-6,515,780.00	-6,285,850.68	-6,617,900.00	-5,888,342.95	-6,825,200.00	-6,837,300.00
Division: 215 - Emergency Management								
Revenue								
473100 - General Contributions & Donations	0.00	0.00	0.00	496.05	0.00	0.00	0.00	0.00
Revenue Total:	0.00	0.00	0.00	496.05	0.00	0.00	0.00	0.00
Expense								
621110 - Clothing/Laundry Allowance	1,000.00	323.16	990.00	564.24	1,000.00	2,823.35	1,000.00	1,000.00
621130 - Operating Supplies	5,300.00	2,400.18	4,250.00	2,366.96	2,500.00	34.52	2,500.00	2,500.00
621150 - Small Tools and Minor Equipment	0.00	0.00	0.00	1,044.49	0.00	276.98	0.00	0.00
631130 - Insurance - Non-personnel	500.00	500.04	500.00	500.04	500.00	500.04	500.00	500.00
632100 - Dues & Subscription , Permit renewals	800.00	700.00	790.00	600.00	800.00	700.00	800.00	800.00
632120 - Conferences and School	600.00	722.81	800.00	0.00	800.00	915.00	800.00	800.00
633120 - Communication (phones, postage, etc)	600.00	908.89	500.00	539.85	500.00	373.65	500.00	500.00
634100 - Utility Services	600.00	538.22	590.00	625.44	600.00	735.46	600.00	600.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	Defined Budgets							2023 Final
	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 Total Activity	2022 Total Budget	2022 YTD Activity	2023 Planning	
635100 - Services Contracted, Non-professional	8,700.00	4,629.52	7,900.00	5,497.52	7,900.00	8,397.52	7,900.00	7,900.00
Expense Total:	18,100.00	10,722.82	16,320.00	11,738.54	14,600.00	14,756.52	14,600.00	14,600.00
Division: 215 - Emergency Management Surplus (Deficit):	-18,100.00	-10,722.82	-16,320.00	-11,242.49	-14,600.00	-14,756.52	-14,600.00	-14,600.00
Division: 219 - Fire								
Revenue								
435500 - Universal Fire Code Permits / UFC Permits	31,500.00	32,233.13	31,500.00	29,034.36	31,500.00	8,272.69	20,000.00	20,000.00
443210 - Insurance Premium Tax - Fire State Aid	154,000.00	176,560.68	154,000.00	184,949.94	170,000.00	199,515.39	203,400.00	203,400.00
443400 - All Other State Grants	4,900.00	7,858.15	4,900.00	25,217.50	10,100.00	18,475.00	15,000.00	15,000.00
450200 - Reimbs-Cities & Counties	2,000.00	0.00	2,000.00	0.00	8,000.00	0.00	0.00	0.00
453160 - Accident Reports and Photos	0.00	20.00	0.00	0.00	0.00	15.00	0.00	0.00
453200 - Fire Response Fees	6,800.00	2,400.00	4,900.00	400.00	3,100.00	0.00	1,500.00	1,500.00
453220 - Fire Code Inspection Fees	0.00	150.00	0.00	100.00	200.00	250.00	200.00	200.00
473100 - General Contributions & Donations	900.00	50.00	900.00	500.00	900.00	2,732.50	0.00	0.00
475300 - Sale of Miscellaneous Property	400.00	0.00	400.00	0.00	0.00	0.00	0.00	0.00
Revenue Total:	200,500.00	219,271.96	198,600.00	240,201.80	223,800.00	229,260.58	240,100.00	240,100.00
Expense								
611100 - Full Time Employee - Regular	500,600.00	443,650.26	506,200.00	523,021.14	528,600.00	459,882.61	582,200.00	582,200.00
611110 - Temporary Employee - Regular	280,600.00	319,366.24	289,000.00	390,881.58	340,000.00	413,412.75	400,000.00	400,000.00
611200 - Full Time Employee - Overtime	40,400.00	28,834.73	41,500.00	24,753.31	41,500.00	22,544.52	43,000.00	43,000.00
611300 - Employee Leave	0.00	-3,479.77	0.00	-7,198.27	0.00	0.00	0.00	0.00
612100 - Medicare Contribution	11,900.00	11,347.65	12,000.00	14,478.52	13,000.00	11,368.60	14,700.00	14,700.00
612110 - PERA Contribution	89,900.00	77,732.73	91,300.00	87,584.13	94,700.00	84,742.66	110,700.00	110,700.00
612120 - Social Security Contribution	21,000.00	23,534.74	21,600.00	25,886.63	15,700.00	27,209.42	9,100.00	26,100.00
612140 - Health Insurance	96,100.00	88,957.07	84,800.00	81,239.59	78,700.00	59,941.00	84,700.00	83,300.00
612150 - Dental Insurance	1,500.00	1,728.75	2,000.00	1,506.25	1,700.00	1,187.50	1,500.00	1,500.00
612160 - Life Insurance	1,300.00	1,950.42	2,700.00	2,135.76	500.00	1,822.34	300.00	2,300.00
612170 - Cash Benefit	0.00	0.00	0.00	5,501.25	5,700.00	6,381.45	5,700.00	5,700.00
612180 - Workers' Compensation	67,200.00	50,169.73	67,200.00	44,436.37	60,000.00	43,607.44	64,400.00	64,400.00
612190 - Short Term Disability	0.00	0.00	1,700.00	1,923.48	1,800.00	1,662.80	2,000.00	2,000.00
612195 - Long Term Disability	0.00	0.00	1,500.00	1,570.82	1,500.00	1,369.14	1,700.00	1,700.00
613125 - Miscellaneous Pay	0.00	175.00	0.00	175.00	0.00	200.00	0.00	0.00
613130 - Unemployment Compensation	0.00	53.05	0.00	1,247.32	0.00	0.00	0.00	0.00
621100 - Fuels and Lubes	15,700.00	11,330.14	14,000.00	12,472.19	14,000.00	14,671.52	18,600.00	18,600.00
621110 - Clothing/Laundry Allowance	32,400.00	26,856.41	27,300.00	16,081.74	27,300.00	25,585.12	37,300.00	37,300.00
621120 - Office Supplies	1,000.00	802.16	990.00	1,101.43	1,000.00	479.94	1,000.00	1,000.00
621130 - Operating Supplies	10,500.00	8,644.64	11,400.00	17,377.92	11,400.00	11,466.46	13,400.00	13,400.00
621140 - Supplies for Repair & Maintenance	5,200.00	3,349.98	5,150.00	6,745.47	5,200.00	2,992.55	5,200.00	5,200.00
621150 - Small Tools and Minor Equipment	7,200.00	4,720.98	7,130.00	24,554.20	7,100.00	7,370.31	7,100.00	7,100.00
621160 - Work Order Transfer - Parts	10,500.00	1,647.82	10,400.00	7,621.92	10,400.00	1,383.17	8,400.00	8,400.00
631100 - Professional Services	19,900.00	34,075.45	19,700.00	31,338.00	19,700.00	27,439.00	20,400.00	20,400.00
631130 - Insurance - Non-personnel	27,600.00	27,600.00	41,000.00	41,000.04	32,800.00	32,799.96	16,900.00	16,900.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	2020		2021		2022		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023 Planning	2023 Final
632100 - Dues & Subscription , Permit renewals	6,300.00	3,030.00	6,240.00	3,305.00	6,000.00	6,269.97	5,000.00	5,000.00
632110 - Transportation	900.00	0.00	790.00	0.00	700.00	705.05	1,000.00	1,000.00
632120 - Conferences and School	15,700.00	14,106.84	15,430.00	17,678.87	15,000.00	23,222.18	30,000.00	30,000.00
633100 - Advertising	0.00	0.00	0.00	488.00	0.00	0.00	0.00	0.00
633110 - Printing & Binding	1,000.00	36.71	990.00	117.78	900.00	2,432.38	900.00	900.00
633120 - Communication (phones, postage, etc)	12,600.00	11,351.73	41,000.00	39,844.92	41,000.00	11,449.98	13,500.00	13,500.00
634100 - Utility Services	7,800.00	4,233.10	6,720.00	5,527.95	6,700.00	6,381.87	6,700.00	6,700.00
635100 - Services Contracted, Non-professional	56,500.00	45,883.11	50,940.00	28,901.62	50,900.00	33,310.40	40,900.00	40,900.00
635110 - Rentals	500.00	0.00	500.00	4,000.00	500.00	0.00	2,500.00	2,500.00
635130 - Hardware & Software Support	0.00	38,866.80	5,000.00	6,960.34	5,000.00	38,790.75	40,000.00	40,000.00
638180 - Pmts to Other Agencies	156,900.00	176,698.96	155,330.00	187,033.22	155,400.00	201,577.67	203,400.00	203,400.00
Expense Total:	1,498,700.00	1,457,255.43	1,541,510.00	1,651,293.49	1,594,400.00	1,583,660.51	1,792,200.00	1,809,800.00
Division: 219 - Fire Surplus (Deficit):	-1,298,200.00	-1,237,983.47	-1,342,910.00	-1,411,091.69	-1,370,600.00	-1,354,399.93	-1,552,100.00	-1,569,700.00
Division: 311 - Campus Facilities								
Expense								
611100 - Full Time Employee - Regular	136,100.00	141,525.93	177,800.00	181,639.82	190,800.00	177,672.29	209,700.00	206,400.00
611105 - Part-time Permanent -Regular	20,800.00	22,090.72	24,500.00	20,690.38	25,300.00	15,297.58	28,400.00	28,400.00
611200 - Full Time Employee - Overtime	0.00	3,671.16	0.00	3,540.62	0.00	6,293.42	0.00	0.00
612100 - Medicare Contribution	2,300.00	2,319.16	2,900.00	2,838.25	3,000.00	2,747.10	3,300.00	3,300.00
612110 - PERA Contribution	11,800.00	12,509.26	15,100.00	15,380.11	16,200.00	14,786.89	17,800.00	17,600.00
612120 - Social Security Contribution	9,700.00	9,917.28	12,200.00	12,135.29	12,900.00	11,745.72	14,200.00	14,100.00
612140 - Health Insurance	33,300.00	25,731.38	30,200.00	30,539.92	33,800.00	28,682.37	38,000.00	30,900.00
612150 - Dental Insurance	700.00	623.88	800.00	707.33	800.00	629.73	700.00	700.00
612160 - Life Insurance	100.00	79.34	100.00	88.54	100.00	79.40	100.00	100.00
612170 - Cash Benefit	1,000.00	582.78	600.00	636.02	600.00	902.15	1,100.00	1,100.00
612180 - Workers' Compensation	3,200.00	3,663.11	3,200.00	6,192.76	6,500.00	4,940.44	6,600.00	6,600.00
612190 - Short Term Disability	0.00	0.00	600.00	705.12	600.00	625.15	700.00	700.00
612195 - Long Term Disability	0.00	0.00	500.00	582.32	500.00	510.81	600.00	600.00
621100 - Fuels and Lubes	1,500.00	246.29	1,500.00	701.93	1,000.00	377.51	1,000.00	1,000.00
621110 - Clothing/Laundry Allowance	5,400.00	4,066.58	3,000.00	5,156.26	5,000.00	5,469.18	6,000.00	6,000.00
621120 - Office Supplies	300.00	1,270.55	2,000.00	1,565.24	2,000.00	2,960.25	2,500.00	2,500.00
621130 - Operating Supplies	10,000.00	16,613.91	13,500.00	19,031.90	16,500.00	19,116.15	19,000.00	19,000.00
621140 - Supplies for Repair & Maintenance	16,000.00	17,179.17	20,000.00	9,041.91	17,000.00	9,321.21	12,000.00	12,000.00
621150 - Small Tools and Minor Equipment	3,000.00	661.77	2,500.00	1,586.65	2,500.00	2,505.34	2,500.00	2,500.00
621160 - Work Order Transfer - Parts	400.00	391.24	400.00	334.06	400.00	178.22	400.00	400.00
631100 - Professional Services	0.00	0.00	0.00	1,640.00	0.00	4,844.16	0.00	0.00
631130 - Insurance - Non-personnel	3,600.00	3,600.00	500.00	500.04	700.00	699.96	700.00	700.00
632100 - Dues & Subscription , Permit renewals	3,000.00	4,966.75	3,000.00	5,458.10	2,200.00	881.25	5,000.00	5,000.00
632110 - Transportation	200.00	0.00	200.00	198.10	200.00	0.00	200.00	200.00
632120 - Conferences and School	3,000.00	364.24	2,000.00	344.50	2,000.00	652.13	2,000.00	2,000.00
633120 - Communication (phones, postage, etc)	1,300.00	1,110.52	2,000.00	1,047.66	2,000.00	989.59	2,000.00	2,000.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	2020		2021		2022		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023 Planning	2023 Final
634100 - Utility Services	115,000.00	127,793.65	145,000.00	144,340.01	140,000.00	145,989.00	175,000.00	175,000.00
635100 - Services Contracted, Non-professional	125,000.00	166,761.26	123,750.00	172,590.48	133,500.00	152,059.71	170,000.00	170,000.00
635110 - Rentals	0.00	2,526.68	0.00	2,200.00	0.00	203.39	0.00	0.00
635130 - Hardware & Software Support	0.00	450.00	2,000.00	0.00	13,000.00	3,960.00	28,000.00	28,000.00
638140 - Miscellaneous Expenses	0.00	1,357.28	0.00	75.00	0.00	0.00	0.00	0.00
638180 - Pmts to Other Agencies	0.00	545.16	0.00	545.16	0.00	545.16	0.00	0.00
Expense Total:	506,700.00	572,619.05	589,850.00	642,033.48	629,100.00	615,665.26	747,500.00	736,800.00
Division: 311 - Campus Facilities Total:	506,700.00	572,619.05	589,850.00	642,033.48	629,100.00	615,665.26	747,500.00	736,800.00
Division: 314 - Engineering								
Revenue								
435600 - Load Limit Waiver	200.00	75.00	200.00	75.00	200.00	75.00	100.00	100.00
435700 - Excavation/Right of Way/Erosion Control Permit	31,800.00	9,185.25	31,800.00	17,240.50	23,800.00	38,084.25	30,900.00	30,900.00
435900 - All Other Permits	200.00	1,195.00	200.00	0.00	900.00	0.00	0.00	0.00
451210 - Administrative Charges	0.00	0.00	0.00	40,983.52	0.00	0.00	0.00	0.00
455100 - Public Works Construction (Specs/Plans, non-curb c	1,400.00	0.00	1,400.00	0.00	400.00	0.00	0.00	0.00
455130 - Antenna Rental Fee	364,200.00	413,771.79	370,000.00	391,362.96	409,700.00	401,700.72	395,000.00	395,000.00
Revenue Total:	397,800.00	424,227.04	403,600.00	449,661.98	435,000.00	439,859.97	426,000.00	426,000.00
Expense								
611100 - Full Time Employee - Regular	165,400.00	165,598.32	171,900.00	172,187.03	177,100.00	179,385.72	269,200.00	267,400.00
611110 - Temporary Employee - Regular	9,100.00	22,730.62	9,400.00	12,050.66	9,400.00	7,098.63	9,700.00	9,700.00
611200 - Full Time Employee - Overtime	5,200.00	10,451.23	5,400.00	4,029.81	5,400.00	3,200.60	5,600.00	5,600.00
611210 - Temporary/Part-time Employee - Overtime	0.00	2,121.41	0.00	23.55	0.00	0.00	0.00	0.00
611300 - Employee Leave	0.00	15,684.99	0.00	1,490.61	0.00	0.00	0.00	0.00
612100 - Medicare Contribution	2,600.00	3,192.55	2,800.00	2,842.66	2,900.00	2,645.99	3,900.00	3,900.00
612110 - PERA Contribution	12,800.00	13,687.91	13,900.00	13,810.19	14,300.00	12,323.87	17,500.00	17,400.00
612120 - Social Security Contribution	11,200.00	13,651.29	12,100.00	12,154.13	12,400.00	11,313.47	16,800.00	16,800.00
612140 - Health Insurance	25,900.00	23,452.54	25,000.00	22,043.94	24,500.00	33,896.96	61,800.00	55,900.00
612150 - Dental Insurance	600.00	412.47	400.00	343.69	400.00	551.14	900.00	900.00
612160 - Life Insurance	100.00	76.98	100.00	77.28	100.00	76.22	100.00	100.00
612170 - Cash Benefit	3,100.00	11,297.30	14,000.00	14,071.03	14,000.00	4,147.85	500.00	500.00
612180 - Workers' Compensation	1,000.00	891.94	1,000.00	900.58	1,100.00	575.27	700.00	700.00
612190 - Short Term Disability	0.00	0.00	600.00	730.05	700.00	705.91	1,000.00	1,000.00
612195 - Long Term Disability	0.00	0.00	500.00	590.08	500.00	567.33	800.00	800.00
613125 - Miscellaneous Pay	0.00	50.00	0.00	50.00	0.00	75.00	0.00	0.00
621100 - Fuels and Lubes	2,500.00	1,313.55	2,000.00	1,009.39	1,500.00	923.96	2,300.00	2,300.00
621110 - Clothing/Laundry Allowance	700.00	225.38	600.00	158.38	600.00	548.88	900.00	900.00
621120 - Office Supplies	2,200.00	1,113.17	1,500.00	1,036.73	1,500.00	449.22	1,200.00	1,200.00
621130 - Operating Supplies	2,500.00	1,719.52	2,500.00	142.37	2,000.00	397.32	1,000.00	1,000.00
621140 - Supplies for Repair & Maintenance	0.00	346.33	0.00	114.21	0.00	0.00	0.00	0.00
621150 - Small Tools and Minor Equipment	1,500.00	0.00	2,800.00	711.02	2,800.00	2,977.22	2,800.00	2,800.00
621160 - Work Order Transfer - Parts	1,500.00	72.66	1,500.00	669.25	1,500.00	155.52	1,000.00	1,000.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	Defined Budgets							
	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 Total Activity	2022 Total Budget	2022 YTD Activity	2023 Planning	2023 Final
631100 - Professional Services	15,000.00	46,919.68	14,900.00	56,057.04	22,500.00	31,026.57	26,500.00	26,500.00
631130 - Insurance - Non-personnel	4,100.00	4,100.04	1,000.00	999.96	500.00	500.04	500.00	500.00
632100 - Dues & Subscription , Permit renewals	8,000.00	2,675.25	500.00	1,483.76	500.00	2,204.51	1,500.00	1,500.00
632110 - Transportation	1,000.00	19.55	1,000.00	34.16	1,000.00	0.00	1,000.00	1,000.00
632120 - Conferences and School	5,000.00	750.00	4,000.00	1,420.00	4,000.00	7,474.00	4,000.00	4,000.00
633110 - Printing & Binding	1,000.00	0.00	900.00	22.29	500.00	0.00	500.00	500.00
633120 - Communication (phones, postage, etc)	8,000.00	7,830.02	7,500.00	7,373.08	7,500.00	6,451.64	9,000.00	9,000.00
635100 - Services Contracted, Non-professional	65,000.00	15,937.98	38,000.00	25.61	18,000.00	12,250.00	13,000.00	13,000.00
635130 - Hardware & Software Support	0.00	37,233.88	30,000.00	71,268.09	45,000.00	64,062.85	55,000.00	55,000.00
Expense Total:	355,000.00	403,556.56	365,800.00	399,920.63	372,200.00	385,985.69	508,700.00	500,900.00
Division: 314 - Engineering Surplus (Deficit):	42,800.00	20,670.48	37,800.00	49,741.35	62,800.00	53,874.28	-82,700.00	-74,900.00
Division: 315 - Forestry								
Revenue								
441100 - Federal Grants	0.00	9,972.67	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Total:	0.00	9,972.67	0.00	0.00	0.00	0.00	0.00	0.00
Expense								
621100 - Fuels and Lubes	400.00	0.00	200.00	0.00	200.00	0.00	200.00	200.00
621130 - Operating Supplies	200.00	8,278.50	4,000.00	7,356.00	4,000.00	9,005.00	6,000.00	6,000.00
621140 - Supplies for Repair & Maintenance	5,000.00	5,678.80	5,000.00	7,190.82	5,000.00	5,955.02	5,000.00	5,000.00
621150 - Small Tools and Minor Equipment	10,000.00	0.00	6,900.00	0.00	6,900.00	0.00	6,900.00	6,900.00
632120 - Conferences and School	1,000.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00
633100 - Advertising	300.00	0.00	300.00	0.00	300.00	0.00	300.00	300.00
635100 - Services Contracted, Non-professional	60,000.00	48,427.86	51,000.00	79,545.40	53,000.00	98,500.78	63,000.00	63,000.00
635110 - Rentals	0.00	0.00	0.00	458.94	0.00	0.00	0.00	0.00
Expense Total:	76,900.00	62,385.16	67,900.00	94,551.16	69,900.00	113,460.80	81,900.00	81,900.00
Division: 315 - Forestry Surplus (Deficit):	-76,900.00	-52,412.49	-67,900.00	-94,551.16	-69,900.00	-113,460.80	-81,900.00	-81,900.00
Division: 316 - Parks								
Revenue								
443400 - All Other State Grants	0.00	0.00	0.00	4,214.93	0.00	3,000.00	0.00	0.00
445200 - Watershed District Grants	0.00	486.00	0.00	0.00	0.00	0.00	0.00	0.00
455110 - Public Works Maintenance	500.00	1,435.00	500.00	2,135.00	1,500.00	3,900.00	1,900.00	1,900.00
473100 - General Contributions & Donations	0.00	0.00	0.00	0.00	0.00	2,500.00	0.00	0.00
474100 - Insurance Reimbursement	500.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00
Revenue Total:	1,000.00	1,921.00	1,000.00	6,349.93	1,500.00	9,400.00	1,900.00	1,900.00
Expense								
611100 - Full Time Employee - Regular	386,600.00	388,965.21	392,300.00	385,920.58	402,600.00	385,823.02	479,500.00	479,500.00
611110 - Temporary Employee - Regular	138,000.00	100,752.11	142,100.00	127,157.91	142,100.00	116,460.22	142,100.00	142,100.00
611200 - Full Time Employee - Overtime	25,800.00	16,313.38	26,600.00	19,133.06	26,600.00	20,378.48	27,500.00	27,500.00
611210 - Temporary/Part-time Employee - Overtime	3,800.00	239.72	0.00	493.82	0.00	2,972.13	0.00	0.00
611300 - Employee Leave	0.00	-7,939.11	0.00	10,953.47	0.00	0.00	0.00	0.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	2020		2021		2022		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023 Planning	2023 Final
612100 - Medicare Contribution	8,000.00	7,109.56	8,200.00	7,758.40	8,200.00	7,447.72	9,400.00	9,400.00
612110 - PERA Contribution	31,000.00	30,362.30	31,300.00	30,398.67	32,100.00	29,792.71	37,700.00	37,700.00
612120 - Social Security Contribution	34,100.00	30,399.53	34,900.00	33,171.39	35,200.00	31,845.56	39,600.00	39,500.00
612140 - Health Insurance	65,300.00	51,753.41	51,500.00	51,710.12	64,100.00	49,047.71	79,600.00	78,400.00
612150 - Dental Insurance	1,200.00	1,211.74	1,300.00	1,184.00	1,500.00	986.19	1,500.00	1,500.00
612160 - Life Insurance	200.00	204.00	200.00	202.18	200.00	180.75	200.00	200.00
612170 - Cash Benefit	10,300.00	9,867.11	9,800.00	9,882.73	9,800.00	11,508.42	15,900.00	15,900.00
612180 - Workers' Compensation	17,900.00	17,649.11	17,900.00	16,068.50	19,000.00	18,763.34	21,600.00	21,600.00
612190 - Short Term Disability	0.00	0.00	1,400.00	1,618.09	1,500.00	1,441.07	1,700.00	1,700.00
612195 - Long Term Disability	0.00	0.00	1,200.00	1,306.85	1,200.00	1,156.60	1,300.00	1,300.00
613125 - Miscellaneous Pay	0.00	150.00	0.00	200.00	0.00	100.00	0.00	0.00
613130 - Unemployment Compensation	0.00	2,075.93	0.00	4,276.24	0.00	0.00	0.00	0.00
621100 - Fuels and Lubes	28,000.00	22,202.59	24,000.00	22,746.75	24,000.00	26,124.92	29,000.00	29,000.00
621110 - Clothing/Laundry Allowance	6,500.00	3,127.24	4,000.00	2,711.24	3,500.00	7,684.37	6,000.00	6,000.00
621120 - Office Supplies	100.00	0.00	100.00	0.00	100.00	0.00	100.00	100.00
621130 - Operating Supplies	1,600.00	1,416.21	2,000.00	20,113.31	5,000.00	12,300.50	10,000.00	10,000.00
621140 - Supplies for Repair & Maintenance	55,000.00	25,472.69	48,000.00	44,189.58	45,000.00	29,866.29	40,000.00	40,000.00
621150 - Small Tools and Minor Equipment	6,500.00	11,520.82	11,500.00	3,618.55	10,000.00	3,645.77	10,000.00	10,000.00
621160 - Work Order Transfer - Parts	20,000.00	17,315.85	15,000.00	15,487.48	13,000.00	11,014.74	11,000.00	11,000.00
631100 - Professional Services	4,000.00	46.00	3,000.00	281.00	3,000.00	1,786.00	3,000.00	3,000.00
631130 - Insurance - Non-personnel	9,800.00	9,800.04	31,700.00	31,700.04	25,900.00	25,899.96	25,700.00	25,700.00
632100 - Dues & Subscription , Permit renewals	2,500.00	1,263.97	2,480.00	941.41	2,000.00	1,009.05	1,000.00	1,000.00
632110 - Transportation	200.00	0.00	200.00	0.00	200.00	0.00	200.00	200.00
632120 - Conferences and School	5,000.00	200.00	4,000.00	3,939.83	4,000.00	2,633.91	4,000.00	4,000.00
633100 - Advertising	200.00	56.25	200.00	44.54	200.00	51.84	200.00	200.00
633110 - Printing & Binding	100.00	0.00	100.00	166.64	100.00	0.00	100.00	100.00
633120 - Communication (phones, postage, etc)	4,200.00	3,324.07	3,200.00	3,583.78	3,200.00	3,375.74	3,200.00	3,200.00
634100 - Utility Services	37,000.00	24,386.84	31,000.00	32,403.16	31,000.00	28,644.47	40,000.00	40,000.00
635100 - Services Contracted, Non-professional	47,000.00	56,020.06	42,000.00	30,418.69	40,000.00	35,577.08	35,000.00	35,000.00
635110 - Rentals	12,500.00	8,222.81	14,000.00	15,735.88	14,000.00	13,646.50	14,000.00	14,000.00
638180 - Pmts to Other Agencies	200.00	630.36	200.00	764.60	200.00	764.60	800.00	800.00
Expense Total:	962,600.00	834,119.80	955,380.00	930,282.49	968,500.00	881,929.66	1,090,900.00	1,089,600.00
Division: 316 - Parks Surplus (Deficit):	-961,600.00	-832,198.80	-954,380.00	-923,932.56	-967,000.00	-872,529.66	-1,089,000.00	-1,087,700.00
Division: 317 - Lighting								
Expense								
611100 - Full Time Employee - Regular	20,400.00	20,409.44	12,500.00	12,530.48	12,900.00	12,025.64	13,700.00	13,700.00
611200 - Full Time Employee - Overtime	300.00	301.78	300.00	90.28	300.00	58.24	300.00	300.00
612100 - Medicare Contribution	300.00	298.07	200.00	184.36	200.00	175.89	200.00	200.00
612110 - PERA Contribution	1,600.00	1,545.16	1,000.00	946.28	1,000.00	906.64	1,100.00	1,100.00
612120 - Social Security Contribution	1,300.00	1,273.07	800.00	789.22	800.00	752.37	900.00	900.00
612140 - Health Insurance	2,500.00	2,444.10	1,200.00	1,211.99	1,400.00	1,225.32	1,500.00	1,400.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	Defined Budgets								
	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 Total Activity	2022 Total Budget	2022 YTD Activity	2023 Planning	2023 Final	
612150 - Dental Insurance	100.00	51.46	0.00	30.08	0.00	27.38	0.00	100.00	
612160 - Life Insurance	0.00	7.88	0.00	5.00	0.00	4.59	0.00	100.00	
612170 - Cash Benefit	500.00	283.88	300.00	287.10	300.00	264.00	300.00	300.00	
612180 - Workers' Compensation	1,000.00	829.87	1,000.00	570.65	1,100.00	415.04	600.00	600.00	
612190 - Short Term Disability	0.00	0.00	0.00	48.48	0.00	42.62	0.00	0.00	
612195 - Long Term Disability	0.00	0.00	0.00	41.09	0.00	35.75	0.00	0.00	
621140 - Supplies for Repair & Maintenance	6,600.00	14,499.72	6,500.00	532.06	6,500.00	1,130.00	6,500.00	6,500.00	
634100 - Utility Services	190,000.00	156,757.83	175,000.00	176,942.33	170,000.00	163,353.32	220,000.00	220,000.00	
635100 - Services Contracted, Non-professional	34,000.00	21,983.26	30,000.00	8,345.92	30,000.00	490.84	30,000.00	30,000.00	
Expense Total:	258,600.00	220,685.52	228,800.00	202,555.32	224,500.00	180,907.64	275,100.00	275,200.00	
Division: 317 - Lighting Total:	258,600.00	220,685.52	228,800.00	202,555.32	224,500.00	180,907.64	275,100.00	275,200.00	
Division: 318 - Streets									
Revenue									
443310 - Municipal State Aid For Streets - Maintenance	387,600.00	455,586.00	348,500.00	424,755.00	446,500.00	436,348.80	448,200.00	448,200.00	
455110 - Public Works Maintenance	100.00	0.00	100.00	0.00	100.00	2,400.00	0.00	0.00	
461120 - Restitution Payments	0.00	0.00	0.00	0.00	0.00	175.00	0.00	0.00	
Revenue Total:	387,700.00	455,586.00	348,600.00	424,755.00	446,600.00	438,923.80	448,200.00	448,200.00	
Expense									
611100 - Full Time Employee - Regular	563,400.00	567,281.27	587,800.00	593,202.74	595,200.00	541,323.77	646,200.00	644,100.00	
611110 - Temporary Employee - Regular	15,500.00	11,760.08	16,000.00	17,486.15	16,000.00	14,969.09	16,000.00	16,000.00	
611200 - Full Time Employee - Overtime	19,400.00	24,706.14	20,000.00	22,438.54	20,000.00	23,943.34	20,600.00	20,600.00	
611300 - Employee Leave	0.00	12,330.92	0.00	-7,968.20	0.00	0.00	0.00	0.00	
612100 - Medicare Contribution	8,700.00	8,819.78	8,900.00	8,893.95	9,000.00	8,365.86	9,900.00	9,900.00	
612110 - PERA Contribution	43,700.00	44,326.10	45,500.00	44,803.26	46,100.00	41,834.89	49,600.00	49,400.00	
612120 - Social Security Contribution	37,100.00	37,711.66	38,300.00	38,026.37	38,400.00	35,767.74	41,000.00	40,900.00	
612140 - Health Insurance	79,600.00	93,377.36	94,400.00	96,637.00	99,800.00	74,459.04	91,700.00	86,900.00	
612150 - Dental Insurance	1,800.00	1,678.49	1,900.00	1,527.07	1,600.00	892.02	1,000.00	1,000.00	
612160 - Life Insurance	300.00	272.77	300.00	301.81	300.00	268.80	300.00	300.00	
612170 - Cash Benefit	17,300.00	10,182.91	12,000.00	7,394.45	7,200.00	13,983.88	16,500.00	16,500.00	
612180 - Workers' Compensation	31,000.00	28,086.96	31,000.00	29,283.63	34,100.00	20,740.61	27,800.00	27,800.00	
612190 - Short Term Disability	0.00	0.00	2,100.00	2,401.18	1,900.00	2,059.66	2,300.00	2,300.00	
612195 - Long Term Disability	0.00	0.00	1,800.00	1,932.20	1,500.00	1,647.35	1,800.00	1,800.00	
613125 - Miscellaneous Pay	0.00	0.00	0.00	100.00	0.00	75.00	0.00	0.00	
621100 - Fuels and Lubes	52,000.00	34,197.31	47,000.00	34,438.49	45,000.00	34,131.31	50,000.00	50,000.00	
621110 - Clothing/Laundry Allowance	6,500.00	4,341.55	6,440.00	7,868.13	6,400.00	7,919.82	7,500.00	7,500.00	
621120 - Office Supplies	500.00	259.12	500.00	210.75	500.00	0.00	500.00	500.00	
621130 - Operating Supplies	2,500.00	1,145.04	2,500.00	5,083.44	2,500.00	1,141.06	7,000.00	7,000.00	
621140 - Supplies for Repair & Maintenance	135,000.00	67,492.32	132,000.00	129,847.45	136,000.00	95,578.43	141,000.00	141,000.00	
621150 - Small Tools and Minor Equipment	6,600.00	16,556.47	11,500.00	1,069.42	11,500.00	2,489.23	11,500.00	11,500.00	
621160 - Work Order Transfer - Parts	30,000.00	77,987.66	30,000.00	28,383.77	27,000.00	14,820.36	27,000.00	27,000.00	
631100 - Professional Services	500.00	454.60	500.00	4,757.71	500.00	1,094.00	2,000.00	2,000.00	

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...							Defined Budgets	
	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 Total Activity	2022 Total Budget	2022 YTD Activity	2023 Planning	2023 Final
631130 - Insurance - Non-personnel	5,200.00	5,199.96	8,300.00	8,300.04	9,100.00	9,099.96	6,000.00	6,000.00
632100 - Dues & Subscription , Permit renewals	1,700.00	1,587.50	700.00	409.10	900.00	462.50	900.00	900.00
632110 - Transportation	100.00	0.00	100.00	0.00	100.00	0.00	100.00	100.00
632120 - Conferences and School	4,000.00	200.00	3,000.00	2,369.55	3,000.00	1,462.13	3,500.00	3,500.00
633110 - Printing & Binding	250.00	24.70	250.00	261.14	200.00	0.00	200.00	200.00
633120 - Communication (phones, postage, etc)	7,000.00	8,073.26	7,000.00	5,488.56	7,000.00	6,479.86	7,000.00	7,000.00
635100 - Services Contracted, Non-professional	70,250.00	81,364.52	311,200.00	299,847.97	316,000.00	214,999.62	332,000.00	332,000.00
635110 - Rentals	1,500.00	700.00	1,500.00	5,682.05	1,500.00	5,348.55	1,500.00	1,500.00
635130 - Hardware & Software Support	0.00	0.00	1,000.00	1,775.80	1,000.00	2,245.50	1,000.00	1,000.00
Expense Total:	1,141,400.00	1,140,118.45	1,423,490.00	1,392,253.52	1,439,300.00	1,177,603.38	1,523,400.00	1,516,200.00
Division: 318 - Streets Surplus (Deficit):	-753,700.00	-684,532.45	-1,074,890.00	-967,498.52	-992,700.00	-738,679.58	-1,075,200.00	-1,068,000.00
Division: 319 - Fleet Services: Garage/Shop								
Revenue								
474110 - Other Reimbursements	2,000.00	626.29	2,000.00	867.55	600.00	867.30	600.00	600.00
475300 - Sale of Miscellaneous Property	1,200.00	0.00	1,200.00	0.00	500.00	0.00	0.00	0.00
Revenue Total:	3,200.00	626.29	3,200.00	867.55	1,100.00	867.30	600.00	600.00
Expense								
611100 - Full Time Employee - Regular	287,300.00	283,059.58	274,400.00	273,484.95	299,800.00	274,653.16	308,300.00	308,000.00
611200 - Full Time Employee - Overtime	4,000.00	4,293.90	4,100.00	2,687.13	4,100.00	3,536.20	4,300.00	4,300.00
611300 - Employee Leave	0.00	9,725.83	0.00	-6,187.08	0.00	0.00	0.00	0.00
612100 - Medicare Contribution	4,200.00	4,225.36	4,000.00	3,823.01	4,300.00	3,919.94	4,300.00	4,300.00
612110 - PERA Contribution	21,900.00	21,469.57	20,900.00	20,695.51	22,800.00	19,619.30	23,400.00	23,400.00
612120 - Social Security Contribution	17,500.00	18,069.18	17,000.00	16,348.10	18,300.00	16,761.03	18,300.00	18,300.00
612140 - Health Insurance	52,700.00	40,558.29	39,300.00	41,402.27	47,800.00	40,545.63	59,700.00	58,200.00
612150 - Dental Insurance	1,100.00	1,110.00	1,200.00	1,117.38	1,300.00	1,010.66	1,200.00	1,200.00
612160 - Life Insurance	150.00	133.99	100.00	133.18	100.00	118.76	100.00	100.00
612170 - Cash Benefit	1,100.00	504.54	500.00	220.88	200.00	365.20	600.00	600.00
612180 - Workers' Compensation	8,100.00	7,418.09	8,100.00	7,312.95	8,900.00	5,408.75	7,300.00	7,300.00
612190 - Short Term Disability	0.00	0.00	1,000.00	1,163.11	1,000.00	974.32	800.00	800.00
612195 - Long Term Disability	0.00	0.00	800.00	937.00	800.00	782.72	700.00	700.00
613125 - Miscellaneous Pay	0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00
621100 - Fuels and Lubes	2,200.00	510.03	1,000.00	209.99	500.00	547.37	500.00	500.00
621110 - Clothing/Laundry Allowance	7,000.00	2,731.47	3,000.00	2,227.29	2,500.00	3,119.20	3,000.00	3,000.00
621120 - Office Supplies	1,200.00	698.84	1,100.00	199.76	500.00	240.41	500.00	500.00
621130 - Operating Supplies	2,500.00	2,941.87	3,300.00	355.27	2,000.00	291.36	2,000.00	2,000.00
621140 - Supplies for Repair & Maintenance	11,500.00	2,396.44	7,000.00	5,280.63	4,000.00	8,198.48	6,000.00	6,000.00
621150 - Small Tools and Minor Equipment	9,000.00	5,520.14	6,500.00	1,384.69	9,500.00	8,604.16	9,500.00	9,500.00
621160 - Work Order Transfer - Parts	0.00	1,703.30	0.00	1,749.27	0.00	134.67	0.00	0.00
631100 - Professional Services	300.00	0.00	300.00	0.00	300.00	831.00	3,000.00	3,000.00
631130 - Insurance - Non-personnel	600.00	600.00	700.00	699.96	700.00	699.96	6,000.00	6,000.00
632100 - Dues & Subscription , Permit renewals	5,000.00	1,625.49	1,000.00	457.55	1,000.00	436.25	1,000.00	1,000.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	2020		2021		2022		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023 Planning	2023 Final
632110 - Transportation	300.00	0.00	200.00	0.00	200.00	0.00	200.00	200.00
632120 - Conferences and School	3,000.00	2,020.00	2,000.00	160.00	4,000.00	3,411.00	5,000.00	5,000.00
633110 - Printing & Binding	200.00	0.00	100.00	0.00	100.00	0.00	100.00	100.00
633120 - Communication (phones, postage, etc)	7,000.00	5,943.62	5,500.00	5,962.14	5,500.00	5,461.27	6,000.00	6,000.00
634100 - Utility Services	45,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
635100 - Services Contracted, Non-professional	35,000.00	9,692.20	16,450.00	2,321.19	12,000.00	5,162.87	10,000.00	10,000.00
635110 - Rentals	400.00	92.50	400.00	185.00	400.00	522.50	400.00	400.00
635130 - Hardware & Software Support	0.00	2,039.00	4,000.00	2,101.00	6,200.00	2,227.00	7,000.00	7,000.00
638140 - Miscellaneous Expenses	3,000.00	3,149.25	3,000.00	3,912.91	3,000.00	3,586.19	3,000.00	3,000.00
638170 - Work Order Transfer - Labor	-12,000.00	-9,294.19	-12,000.00	-7,188.92	-21,000.00	-6,625.91	-21,000.00	-21,000.00
638180 - Pmts to Other Agencies	700.00	0.00	700.00	0.00	700.00	0.00	700.00	700.00
Expense Total:	519,950.00	422,938.29	415,650.00	383,156.12	441,500.00	404,643.45	471,900.00	470,100.00
Division: 319 - Fleet Services: Garage/Shop Surplus (Deficit):	-516,750.00	-422,312.00	-412,450.00	-382,288.57	-440,400.00	-403,776.15	-471,300.00	-469,500.00
Division: 410 - Recreation								
Revenue								
459100 - Program Revenue	158,400.00	18,962.13	95,000.00	99,971.74	146,000.00	124,040.33	143,200.00	143,200.00
459230 - Park Equipment & Facilities Rental	18,000.00	3,135.00	10,800.00	10,075.76	13,500.00	13,072.51	10,000.00	10,000.00
473100 - General Contributions & Donations	5,300.00	2,762.00	3,200.00	2,810.00	1,400.00	1,225.00	2,800.00	2,800.00
474110 - Other Reimbursements	200.00	0.00	100.00	0.00	100.00	0.00	0.00	0.00
475900 - Miscellaneous Revenues	1,900.00	2,263.31	1,100.00	2,565.72	800.00	2,159.00	2,300.00	2,300.00
Revenue Total:	183,800.00	27,122.44	110,200.00	115,423.22	161,800.00	140,496.84	158,300.00	158,300.00
Expense								
611100 - Full Time Employee - Regular	248,800.00	246,565.83	338,000.00	345,989.03	363,300.00	323,880.46	383,500.00	383,500.00
611105 - Part-time Permanent -Regular	57,800.00	0.00	0.00	0.00	0.00	11,488.60	26,900.00	26,900.00
611110 - Temporary Employee - Regular	145,700.00	98,839.47	117,000.00	56,971.51	117,000.00	96,485.29	117,000.00	117,000.00
611200 - Full Time Employee - Overtime	0.00	146.33	0.00	86.04	0.00	0.00	0.00	0.00
611210 - Temporary/Part-time Employee - Overtime	0.00	1,184.59	0.00	427.01	0.00	530.78	0.00	0.00
611300 - Employee Leave	0.00	1,402.85	0.00	5,599.96	0.00	0.00	0.00	0.00
612100 - Medicare Contribution	7,100.00	5,287.66	6,800.00	5,973.44	7,100.00	6,227.07	7,300.00	7,600.00
612110 - PERA Contribution	23,000.00	24,385.40	25,400.00	25,809.85	27,600.00	24,795.12	27,200.00	27,200.00
612120 - Social Security Contribution	30,300.00	22,609.04	29,900.00	25,542.18	31,000.00	26,625.77	32,100.00	32,000.00
612140 - Health Insurance	38,700.00	9,294.66	9,400.00	32,831.67	34,000.00	37,207.47	66,500.00	65,500.00
612150 - Dental Insurance	300.00	302.50	300.00	338.75	300.00	475.00	900.00	900.00
612160 - Life Insurance	200.00	209.95	200.00	200.68	200.00	144.35	100.00	100.00
612170 - Cash Benefit	5,700.00	28,342.44	28,600.00	21,652.92	25,700.00	10,727.44	5,700.00	5,700.00
612180 - Workers' Compensation	9,400.00	9,182.96	9,400.00	10,671.38	10,200.00	12,413.71	13,200.00	13,200.00
612190 - Short Term Disability	0.00	0.00	1,200.00	1,384.18	1,400.00	1,127.71	1,200.00	1,200.00
612195 - Long Term Disability	0.00	0.00	1,000.00	1,106.15	1,100.00	925.29	1,000.00	1,000.00
613130 - Unemployment Compensation	0.00	0.00	0.00	8,794.24	0.00	0.00	0.00	0.00
621100 - Fuels and Lubes	1,200.00	105.70	1,000.00	297.43	1,000.00	339.79	500.00	500.00
621110 - Clothing/Laundry Allowance	4,500.00	0.00	800.00	183.91	4,000.00	653.00	3,000.00	3,000.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	2020		2021		2022		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023 Planning	2023 Final
621120 - Office Supplies	2,030.00	735.26	1,600.00	1,028.61	1,300.00	638.46	1,300.00	1,300.00
621130 - Operating Supplies	51,700.00	10,755.96	50,000.00	16,474.09	47,500.00	17,332.84	42,100.00	42,100.00
621140 - Supplies for Repair & Maintenance	200.00	0.00	200.00	2,624.68	200.00	0.00	200.00	200.00
621150 - Small Tools and Minor Equipment	100.00	0.00	100.00	0.00	100.00	0.00	100.00	100.00
621160 - Work Order Transfer - Parts	1,000.00	594.56	990.00	1,120.17	1,000.00	72.12	1,000.00	1,000.00
631100 - Professional Services	510.00	0.00	500.00	5,649.00	500.00	5,528.00	10,500.00	10,500.00
631130 - Insurance - Non-personnel	700.00	699.96	800.00	800.04	2,700.00	2,700.00	2,700.00	2,700.00
632100 - Dues & Subscription , Permit renewals	8,000.00	1,212.99	7,000.00	3,215.00	6,000.00	3,490.20	4,200.00	4,200.00
632110 - Transportation	10,700.00	2,226.24	10,200.00	823.05	10,200.00	2,798.86	13,500.00	13,500.00
632120 - Conferences and School	6,000.00	600.00	4,000.00	4,157.00	4,800.00	3,822.32	5,400.00	5,400.00
633100 - Advertising	600.00	554.18	600.00	642.26	1,600.00	912.18	1,600.00	1,600.00
633110 - Printing & Binding	17,820.00	10,251.85	15,000.00	18,970.30	16,500.00	14,758.08	16,500.00	16,500.00
633120 - Communication (phones, postage, etc)	10,550.00	11,924.78	13,000.00	13,492.05	10,500.00	8,310.20	10,500.00	10,500.00
635100 - Services Contracted, Non-professional	85,270.00	25,971.39	57,000.00	31,160.53	68,000.00	38,079.60	65,000.00	65,000.00
635110 - Rentals	1,020.00	0.00	1,500.00	1,142.00	1,500.00	1,672.72	1,500.00	1,500.00
635130 - Hardware & Software Support	0.00	4,500.00	4,500.00	4,500.00	5,500.00	4,500.00	5,500.00	5,500.00
638140 - Miscellaneous Expenses	64,500.00	0.00	23,000.00	0.00	0.00	0.00	0.00	0.00
638180 - Pmts to Other Agencies	20,400.00	0.00	20,200.00	15,190.00	20,200.00	4,507.50	23,000.00	23,000.00
Expense Total:	853,800.00	517,886.55	779,190.00	664,849.11	822,000.00	663,169.93	890,700.00	889,900.00
Division: 410 - Recreation Surplus (Deficit):	-670,000.00	-490,764.11	-668,990.00	-549,425.89	-660,200.00	-522,673.09	-732,400.00	-731,600.00
Division: 511 - Building Inspection								
Revenue								
431400 - Contractor	11,500.00	9,065.00	10,300.00	9,205.00	8,600.00	7,280.00	9,200.00	9,200.00
435100 - Building Permits	352,800.00	474,841.33	352,800.00	370,274.94	413,500.00	228,582.74	367,900.00	388,900.00
435110 - Plan Review Fees	130,300.00	217,577.28	130,300.00	169,230.97	198,500.00	108,858.08	175,400.00	175,400.00
435200 - Electrical Permits	58,700.00	105,046.00	58,700.00	67,912.80	66,800.00	60,667.40	61,100.00	61,100.00
435300 - Plumbing Permits	49,600.00	54,710.42	49,600.00	96,814.33	50,000.00	28,338.57	50,000.00	50,000.00
435400 - Heating Permits	85,400.00	127,571.88	85,400.00	213,523.32	102,100.00	56,303.07	101,000.00	101,000.00
453210 - Fire Impact Surcharge Fee	53,600.00	89,268.78	53,600.00	65,294.74	73,600.00	5,420.33	64,900.00	64,900.00
457100 - License Surcharge for Residential Contractors	3,200.00	2,295.00	3,200.00	3,020.00	1,900.00	110.00	2,100.00	2,100.00
475800 - Cash Short/Over	0.00	279.25	0.00	-0.02	0.00	0.02	0.00	0.00
475900 - Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00	70,978.50	0.00	0.00
Revenue Total:	745,100.00	1,080,654.94	743,900.00	995,276.08	915,000.00	566,538.71	831,600.00	852,600.00
Expense								
611100 - Full Time Employee - Regular	239,000.00	229,118.97	246,000.00	246,529.12	253,400.00	239,641.19	276,900.00	272,700.00
611110 - Temporary Employee - Regular	0.00	6,743.70	0.00	0.00	0.00	0.00	0.00	0.00
611200 - Full Time Employee - Overtime	4,100.00	0.00	4,200.00	0.00	4,200.00	0.00	4,300.00	4,300.00
611300 - Employee Leave	0.00	3,837.29	0.00	5,749.43	0.00	0.00	0.00	0.00
612100 - Medicare Contribution	3,500.00	3,390.16	3,600.00	3,536.44	3,600.00	3,352.29	4,000.00	3,900.00
612110 - PERA Contribution	18,300.00	17,183.93	18,800.00	18,489.68	19,300.00	17,516.82	21,100.00	20,800.00
612120 - Social Security Contribution	15,100.00	14,495.61	15,200.00	15,121.11	15,500.00	14,334.02	17,100.00	16,800.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	2020		2021		2022		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023 Planning	2023 Final
612140 - Health Insurance	48,900.00	35,027.38	37,400.00	35,054.81	40,900.00	29,823.28	36,500.00	35,800.00
612150 - Dental Insurance	600.00	841.25	1,000.00	903.75	1,000.00	800.00	900.00	900.00
612160 - Life Insurance	100.00	98.79	100.00	104.54	100.00	92.16	100.00	100.00
612180 - Workers' Compensation	1,200.00	811.51	1,200.00	1,029.06	1,300.00	776.85	1,000.00	1,000.00
612190 - Short Term Disability	0.00	0.00	900.00	993.84	900.00	826.42	900.00	900.00
612195 - Long Term Disability	0.00	0.00	800.00	824.68	700.00	693.69	800.00	800.00
621100 - Fuels and Lubes	2,040.00	1,415.66	1,800.00	1,272.89	1,800.00	1,226.82	1,800.00	1,800.00
621110 - Clothing/Laundry Allowance	1,530.00	786.47	1,000.00	226.00	1,000.00	0.00	1,000.00	1,000.00
621120 - Office Supplies	400.00	101.92	400.00	103.83	400.00	67.02	400.00	400.00
621130 - Operating Supplies	400.00	1,184.61	400.00	1,124.49	2,000.00	-179.23	2,000.00	2,000.00
621150 - Small Tools and Minor Equipment	400.00	0.00	400.00	0.00	400.00	0.00	400.00	400.00
621160 - Work Order Transfer - Parts	510.00	35.55	500.00	371.10	500.00	81.26	500.00	500.00
631100 - Professional Services	4,910.00	46.00	4,000.00	1,050.00	1,000.00	0.00	1,000.00	1,000.00
631130 - Insurance - Non-personnel	1,600.00	1,599.96	2,200.00	2,199.96	2,100.00	2,100.00	500.00	500.00
632100 - Dues & Subscription , Permit renewals	600.00	398.00	590.00	30.00	600.00	203.00	600.00	600.00
632110 - Transportation	100.00	0.00	700.00	0.00	700.00	0.00	700.00	700.00
632120 - Conferences and School	4,030.00	65.00	2,990.00	2,770.00	4,030.00	50.00	4,030.00	4,030.00
633100 - Advertising	500.00	0.00	500.00	0.00	200.00	0.00	200.00	200.00
633110 - Printing & Binding	1,000.00	2,259.13	500.00	0.00	2,000.00	20.16	500.00	500.00
633120 - Communication (phones, postage, etc)	2,100.00	2,413.51	3,700.00	2,559.56	3,700.00	2,408.00	3,700.00	3,700.00
635100 - Services Contracted, Non-professional	100,000.00	78,287.30	94,200.00	102,956.77	113,000.00	80,989.15	114,500.00	114,500.00
635130 - Hardware & Software Support	0.00	2,990.00	6,270.00	3,912.09	6,270.00	2,990.00	6,270.00	6,270.00
638180 - Pmts to Other Agencies	0.00	0.00	0.00	0.00	0.00	70,978.50	0.00	0.00
Expense Total:	450,920.00	403,131.70	449,350.00	446,913.15	480,600.00	468,791.40	501,700.00	496,100.00
Division: 511 - Building Inspection Surplus (Deficit):	294,180.00	677,523.24	294,550.00	548,362.93	434,400.00	97,747.31	329,900.00	356,500.00
Division: 512 - Planning-Code Enforcement								
Revenue								
421100 - From County - Current	14,100.00	32,688.54	22,300.00	158,425.45	20,000.00	37,808.61	45,000.00	45,000.00
421200 - From County - Delinquent	5,000.00	573.82	7,900.00	9,334.45	2,900.00	19,072.37	8,300.00	8,300.00
435900 - All Other Permits	14,900.00	4,750.00	14,900.00	5,950.00	5,900.00	2,207.00	5,900.00	5,900.00
445300 - Other Private Grants (Foundations, etc)	0.00	299.85	0.00	0.00	0.00	0.00	0.00	0.00
451100 - Sale of Maps, Publications, Videos, Misc.	100.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00
451220 - Administrative Charges from Other City Funds & HRA	0.00	0.00	0.00	0.00	0.00	132,316.12	184,000.00	184,000.00
457200 - Zoning and Land Use/Special Use Application Fees	15,400.00	23,250.00	15,400.00	14,950.00	17,600.00	9,450.00	17,600.00	17,600.00
457210 - Community Development Fees	400.00	525.00	400.00	1,800.00	400.00	1,125.00	400.00	400.00
457220 - Nuisance Abatement	15,000.00	25,519.01	45,000.00	25,552.48	21,500.00	25,106.57	25,500.00	25,500.00
Revenue Total:	64,900.00	87,606.22	106,000.00	216,012.38	68,300.00	227,085.67	286,700.00	286,700.00
Expense								
611100 - Full Time Employee - Regular	353,000.00	334,125.05	349,900.00	350,052.99	367,200.00	455,112.36	529,400.00	529,400.00
611105 - Part-time Permanent -Regular	47,000.00	0.00	55,900.00	22,898.40	36,800.00	35,376.10	42,200.00	42,200.00
611110 - Temporary Employee - Regular	13,400.00	273.77	13,800.00	0.00	13,800.00	5,620.91	0.00	0.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	Defined Budgets								
	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 Total Activity	2022 Total Budget	2022 YTD Activity	2023 Planning	2023 Final	
611200 - Full Time Employee - Overtime	0.00	345.16	0.00	0.00	0.00	0.00	0.00	0.00	
611300 - Employee Leave	0.00	3,686.70	0.00	4,326.94	0.00	0.00	0.00	0.00	
612100 - Medicare Contribution	6,000.00	4,988.90	5,400.00	5,508.63	6,100.00	7,169.18	8,300.00	8,300.00	
612110 - PERA Contribution	30,000.00	25,085.53	30,400.00	27,971.77	31,300.00	36,788.26	42,900.00	42,900.00	
612120 - Social Security Contribution	25,700.00	20,961.25	23,000.00	23,241.85	25,600.00	30,533.67	34,600.00	34,500.00	
612140 - Health Insurance	19,800.00	29,460.08	30,600.00	30,923.41	34,000.00	52,844.94	63,400.00	62,400.00	
612150 - Dental Insurance	200.00	529.67	600.00	527.45	600.00	481.68	500.00	500.00	
612160 - Life Insurance	100.00	131.88	100.00	130.81	100.00	150.61	200.00	200.00	
612170 - Cash Benefit	11,500.00	11,530.62	11,400.00	11,486.61	11,400.00	10,562.40	11,400.00	11,400.00	
612180 - Workers' Compensation	2,000.00	1,525.24	2,000.00	1,849.73	1,800.00	1,655.67	2,200.00	2,200.00	
612190 - Short Term Disability	0.00	0.00	1,100.00	1,274.88	1,200.00	1,450.72	1,600.00	1,600.00	
612195 - Long Term Disability	0.00	0.00	1,000.00	1,065.00	1,000.00	1,246.02	1,400.00	1,400.00	
613125 - Miscellaneous Pay	0.00	100.00	0.00	0.00	0.00	25.00	0.00	0.00	
621100 - Fuels and Lubes	600.00	443.83	590.00	329.79	600.00	215.36	600.00	600.00	
621110 - Clothing/Laundry Allowance	250.00	187.52	250.00	277.53	200.00	0.00	200.00	200.00	
621120 - Office Supplies	1,940.00	1,051.76	1,920.00	1,682.87	1,900.00	1,762.96	1,900.00	1,900.00	
621130 - Operating Supplies	1,000.00	769.56	990.00	486.50	1,000.00	97.58	1,000.00	1,000.00	
621150 - Small Tools and Minor Equipment	500.00	171.00	500.00	0.00	500.00	0.00	200.00	200.00	
621160 - Work Order Transfer - Parts	200.00	61.33	1,000.00	176.84	1,000.00	198.31	500.00	500.00	
631100 - Professional Services	10,200.00	16,542.30	11,000.00	6,199.25	11,000.00	9,187.29	21,000.00	21,000.00	
631130 - Insurance - Non-personnel	45,710.00	45,710.04	16,700.00	16,700.04	53,800.00	53,799.96	45,500.00	45,500.00	
632100 - Dues & Subscription , Permit renewals	10,000.00	1,152.00	1,300.00	1,479.00	1,300.00	1,554.00	1,900.00	1,900.00	
632110 - Transportation	400.00	0.00	400.00	141.12	400.00	391.43	400.00	400.00	
632120 - Conferences and School	5,800.00	344.50	1,900.00	2,021.00	5,000.00	2,297.65	5,000.00	5,000.00	
633100 - Advertising	3,060.00	1,852.96	3,030.00	1,738.68	3,000.00	1,355.04	3,000.00	3,000.00	
633110 - Printing & Binding	2,650.00	22.68	2,620.00	2,086.26	2,600.00	27.21	1,500.00	1,500.00	
633120 - Communication (phones, postage, etc)	4,000.00	3,313.25	3,960.00	3,398.24	4,000.00	3,818.01	4,000.00	4,000.00	
635100 - Services Contracted, Non-professional	70,000.00	94,713.06	100,000.00	62,164.27	100,000.00	39,445.49	69,600.00	69,600.00	
635110 - Rentals	510.00	0.00	500.00	0.00	500.00	0.00	100.00	100.00	
635130 - Hardware & Software Support	0.00	34,200.00	27,000.00	41,400.00	45,000.00	54,888.46	49,000.00	49,000.00	
Expense Total:	665,520.00	633,279.64	698,860.00	621,539.86	762,700.00	808,056.27	943,500.00	942,400.00	
Division: 512 - Planning-Code Enforcement Surplus (Deficit):	-600,620.00	-545,673.42	-592,860.00	-405,527.48	-694,400.00	-580,970.60	-656,800.00	-655,700.00	
Division: 514 - Rental Inspections									
Revenue									
431200 - Rental Housing Licenses	165,000.00	172,044.00	165,000.00	168,574.00	175,000.00	174,828.00	164,000.00	164,000.00	
457300 - Rental Re-Inspection Fees	17,300.00	3,745.00	17,300.00	10,400.00	13,600.00	23,678.13	13,600.00	13,600.00	
457310 - Rental Late Fees & Transfers	2,700.00	3,664.00	2,700.00	5,613.00	2,900.00	8,479.00	4,000.00	4,000.00	
Revenue Total:	185,000.00	179,453.00	185,000.00	184,587.00	191,500.00	206,985.13	181,600.00	181,600.00	
Expense									
611100 - Full Time Employee - Regular	163,300.00	129,798.48	164,500.00	153,822.86	171,800.00	159,202.93	183,300.00	183,300.00	
611300 - Employee Leave	0.00	-11,509.03	0.00	8,566.75	0.00	0.00	0.00	0.00	

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	Defined Budgets							2023 Final
	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 Total Activity	2022 Total Budget	2022 YTD Activity	2023 Planning	
612100 - Medicare Contribution	2,400.00	1,580.24	1,300.00	2,285.02	2,400.00	2,164.87	2,600.00	2,600.00
612110 - PERA Contribution	12,300.00	9,209.91	12,300.00	11,536.47	12,900.00	11,940.06	13,700.00	13,700.00
612120 - Social Security Contribution	10,100.00	6,757.52	5,700.00	9,771.40	10,300.00	9,257.96	11,000.00	11,000.00
612140 - Health Insurance	21,100.00	23,629.25	33,800.00	26,128.80	31,000.00	26,771.33	32,000.00	31,400.00
612150 - Dental Insurance	800.00	569.73	800.00	689.13	900.00	687.22	800.00	800.00
612160 - Life Insurance	100.00	64.97	100.00	80.96	100.00	79.08	100.00	100.00
612170 - Cash Benefit	5,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
612180 - Workers' Compensation	900.00	462.90	900.00	634.94	1,000.00	529.75	700.00	700.00
612190 - Short Term Disability	0.00	0.00	300.00	594.99	600.00	616.98	700.00	700.00
612195 - Long Term Disability	0.00	0.00	300.00	472.84	500.00	488.73	500.00	500.00
613130 - Unemployment Compensation	0.00	0.00	0.00	6,009.50	0.00	0.00	0.00	0.00
621100 - Fuels and Lubes	700.00	185.94	500.00	285.92	500.00	122.26	500.00	500.00
621110 - Clothing/Laundry Allowance	1,530.00	287.24	800.00	504.74	800.00	228.93	800.00	800.00
621120 - Office Supplies	400.00	488.65	400.00	549.92	400.00	279.91	400.00	400.00
621130 - Operating Supplies	600.00	199.43	590.00	509.63	600.00	224.37	600.00	600.00
621150 - Small Tools and Minor Equipment	100.00	0.00	100.00	101.84	200.00	0.00	200.00	200.00
621160 - Work Order Transfer - Parts	400.00	136.57	400.00	285.37	400.00	0.00	400.00	400.00
631100 - Professional Services	1,000.00	0.00	500.00	339.50	500.00	0.00	500.00	500.00
631130 - Insurance - Non-personnel	600.00	600.00	600.00	600.00	500.00	500.04	500.00	500.00
632100 - Dues & Subscription , Permit renewals	300.00	0.00	300.00	0.00	300.00	121.00	300.00	300.00
632110 - Transportation	100.00	0.00	100.00	68.88	100.00	0.00	100.00	100.00
632120 - Conferences and School	600.00	0.00	1,000.00	368.12	2,500.00	782.00	2,500.00	2,500.00
633110 - Printing & Binding	500.00	22.59	500.00	323.63	500.00	0.00	500.00	500.00
633120 - Communication (phones, postage, etc)	2,550.00	1,324.39	2,520.00	1,062.31	2,500.00	1,016.75	2,500.00	2,500.00
635100 - Services Contracted, Non-professional	1,300.00	732.76	1,290.00	805.95	1,200.00	906.49	1,200.00	1,200.00
Expense Total:	227,380.00	164,541.54	229,600.00	226,399.47	242,500.00	215,920.66	256,400.00	255,800.00
Division: 514 - Rental Inspections Surplus (Deficit):	-42,380.00	14,911.46	-44,600.00	-41,812.47	-51,000.00	-8,935.53	-74,800.00	-74,200.00
Fund: 101 - General Fund Surplus (Deficit):	2,045,000.00	3,431,365.22	0.00	-2,968,481.78	0.00	-5,057,035.08	0.00	0.00
Fund: 225 - Cable TV Fund								
Division: 127 - Communications & Engagement								
Revenue								
431900 - All Other Licenses	264,000.00	257,032.14	255,400.00	260,474.01	251,900.00	184,442.64	249,900.00	249,900.00
451210 - Administrative Charges	700.00	0.00	28,900.00	52,094.88	31,600.00	36,888.69	78,400.00	78,400.00
471110 - Interest Earnings - Investments	14,700.00	28,386.47	14,900.00	16,409.84	13,400.00	0.00	21,000.00	21,000.00
471120 - Unrealized Gain/Loss on Investments	0.00	10,614.01	0.00	-24,378.93	0.00	7,606.94	0.00	0.00
Revenue Total:	279,400.00	296,032.62	299,200.00	304,599.80	296,900.00	228,938.27	349,300.00	349,300.00
Expense								
611100 - Full Time Employee - Regular	142,100.00	144,526.39	150,900.00	149,151.87	161,100.00	122,613.25	146,400.00	146,400.00
612100 - Medicare Contribution	2,200.00	1,994.71	2,100.00	2,030.89	2,100.00	1,684.24	2,100.00	2,100.00
612110 - PERA Contribution	10,700.00	10,839.13	11,100.00	11,186.18	11,500.00	8,922.05	11,000.00	11,000.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	2020		2021		2022		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023 Planning	2023 Final
612120 - Social Security Contribution	8,800.00	8,529.99	8,900.00	8,684.74	9,200.00	7,201.84	8,900.00	8,900.00
612140 - Health Insurance	28,000.00	28,260.80	28,700.00	29,456.07	31,900.00	19,494.33	23,400.00	23,000.00
612150 - Dental Insurance	300.00	302.50	300.00	457.27	500.00	331.16	300.00	300.00
612160 - Life Insurance	100.00	70.08	100.00	69.42	100.00	51.89	100.00	100.00
612180 - Workers' Compensation	900.00	569.18	900.00	654.47	1,000.00	401.40	600.00	600.00
612190 - Short Term Disability	0.00	0.00	500.00	623.72	600.00	453.94	500.00	500.00
612195 - Long Term Disability	0.00	0.00	500.00	496.49	400.00	359.58	400.00	400.00
613125 - Miscellaneous Pay	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00
621120 - Office Supplies	2,000.00	302.76	1,200.00	74.21	1,200.00	0.00	700.00	700.00
621130 - Operating Supplies	10,000.00	7,948.07	8,900.00	2,644.76	8,900.00	10,996.88	8,900.00	8,900.00
621150 - Small Tools and Minor Equipment	10,000.00	0.00	11,000.00	0.00	12,000.00	0.00	38,000.00	38,000.00
631100 - Professional Services	24,000.00	10,237.50	23,200.00	498.00	5,000.00	240.00	1,000.00	1,000.00
631130 - Insurance - Non-personnel	500.00	500.04	500.00	500.04	1,100.00	1,100.04	1,100.00	1,100.00
631140 - Admin Charges	95,800.00	95,799.96	107,300.00	107,300.04	105,900.00	105,900.00	112,800.00	112,800.00
632100 - Dues & Subscription , Permit renewals	6,000.00	5,974.78	5,400.00	7,488.83	7,700.00	3,340.28	8,000.00	8,000.00
632110 - Transportation	700.00	229.96	700.00	206.81	700.00	0.00	700.00	700.00
632120 - Conferences and School	3,100.00	530.00	2,700.00	654.99	2,700.00	0.00	2,000.00	2,000.00
633100 - Advertising	1,000.00	30.31	990.00	1,582.47	2,000.00	384.49	2,000.00	2,000.00
633110 - Printing & Binding	2,500.00	557.22	2,000.00	288.35	2,000.00	0.00	1,500.00	1,500.00
633120 - Communication (phones, postage, etc)	4,460.00	5,533.44	4,420.00	6,115.48	4,400.00	5,402.65	4,400.00	4,400.00
635100 - Services Contracted, Non-professional	7,620.00	7,823.11	7,000.00	14,123.32	8,000.00	1,935.00	8,000.00	8,000.00
635130 - Hardware & Software Support	0.00	3,195.00	0.00	45.00	0.00	0.00	60,000.00	60,000.00
Expense Total:	360,780.00	333,854.93	379,310.00	344,333.42	380,000.00	290,813.02	442,800.00	442,400.00
Division: 127 - Communications & Engagement Surplus (Deficit):	-81,380.00	-37,822.31	-80,110.00	-39,733.62	-83,100.00	-61,874.75	-93,500.00	-93,100.00
Fund: 225 - Cable TV Fund Surplus (Deficit):	-81,380.00	-37,822.31	-80,110.00	-39,733.62	-83,100.00	-61,874.75	-93,500.00	-93,100.00
Fund: 237 - Solid Waste Abatement								
Division: 518 - Recycling								
Revenue								
443400 - All Other State Grants	126,970.00	131,883.98	126,970.00	129,931.00	129,900.00	55,312.82	129,900.00	126,800.00
451500 - Recycling Fees	363,000.00	365,282.13	416,400.00	418,070.72	379,200.00	359,695.48	316,000.00	316,000.00
451510 - Recycling Penalties	6,400.00	1,713.68	3,200.00	6,535.13	5,600.00	9,925.39	6,300.00	6,300.00
471110 - Interest Earnings - Investments	0.00	770.37	400.00	586.71	400.00	0.00	700.00	700.00
471120 - Unrealized Gain/Loss on Investments	0.00	290.28	0.00	-727.15	0.00	271.98	0.00	0.00
474110 - Other Reimbursements	2,500.00	0.00	2,500.00	3,495.20	4,200.00	0.00	0.00	0.00
475900 - Miscellaneous Revenues	1,000.00	1,781.85	1,000.00	1,695.73	1,100.00	1,251.74	1,500.00	1,500.00
Revenue Total:	499,870.00	501,722.29	550,470.00	559,587.34	520,400.00	426,457.41	454,400.00	451,300.00
Expense								
611100 - Full Time Employee - Regular	37,600.00	34,897.30	40,400.00	35,533.83	43,100.00	33,131.50	44,000.00	44,000.00
611110 - Temporary Employee - Regular	0.00	0.00	0.00	0.00	0.00	5,620.91	0.00	0.00
611200 - Full Time Employee - Overtime	3,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	2020		2021		2022		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023 Planning	2023 Final
612100 - Medicare Contribution	700.00	445.02	600.00	390.40	600.00	454.91	600.00	600.00
612110 - PERA Contribution	3,100.00	2,617.50	3,000.00	2,665.19	3,100.00	2,484.08	3,300.00	3,300.00
612120 - Social Security Contribution	2,800.00	1,902.01	2,400.00	1,668.78	2,400.00	1,945.05	2,600.00	2,600.00
612140 - Health Insurance	7,000.00	9,121.25	10,600.00	10,689.83	11,800.00	12,295.82	13,000.00	12,800.00
612150 - Dental Insurance	200.00	151.47	200.00	150.78	200.00	156.30	200.00	200.00
612160 - Life Insurance	0.00	17.69	0.00	17.52	0.00	18.05	0.00	100.00
612180 - Workers' Compensation	200.00	158.28	200.00	171.66	200.00	123.96	200.00	200.00
612190 - Short Term Disability	0.00	0.00	100.00	162.24	100.00	142.24	100.00	100.00
612195 - Long Term Disability	0.00	0.00	100.00	129.11	100.00	112.65	100.00	100.00
621120 - Office Supplies	200.00	74.33	200.00	79.27	200.00	55.61	200.00	200.00
621130 - Operating Supplies	5,100.00	6,531.76	2,350.00	13,992.81	2,400.00	16,090.15	3,500.00	12,000.00
631130 - Insurance - Non-personnel	500.00	500.04	500.00	500.04	500.00	500.04	500.00	500.00
632100 - Dues & Subscription , Permit renewals	0.00	120.00	0.00	0.00	0.00	0.00	0.00	0.00
632110 - Transportation	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
632120 - Conferences and School	0.00	0.00	0.00	0.00	0.00	572.11	0.00	0.00
633100 - Advertising	600.00	590.92	200.00	25.00	200.00	1.39	1,100.00	1,100.00
633110 - Printing & Binding	3,100.00	2,148.50	2,100.00	2,187.64	2,100.00	4,031.00	1,400.00	1,400.00
633120 - Communication (phones, postage, etc)	8,700.00	7,037.65	5,920.00	6,635.71	5,900.00	4,435.21	3,200.00	3,200.00
635100 - Services Contracted, Non-professional	424,700.00	437,494.92	469,900.00	486,266.82	445,000.00	411,468.07	378,000.00	378,000.00
Expense Total:	497,700.00	503,808.64	538,770.00	561,266.63	517,900.00	493,639.05	452,000.00	460,400.00
Division: 518 - Recycling Surplus (Deficit):	2,170.00	-2,086.35	11,700.00	-1,679.29	2,500.00	-67,181.64	2,400.00	-9,100.00
Fund: 237 - Solid Waste Abatement Surplus (Deficit):	2,170.00	-2,086.35	11,700.00	-1,679.29	2,500.00	-67,181.64	2,400.00	-9,100.00
Fund: 260 - Police Activity Fund								
Division: 211 - Police								
Revenue								
450200 - Reimbs-Cities & Counties	481,500.00	350,598.32	405,320.00	362,746.93	255,900.00	174,107.81	218,800.00	218,800.00
Revenue Total:	481,500.00	350,598.32	405,320.00	362,746.93	255,900.00	174,107.81	218,800.00	218,800.00
Expense								
611100 - Full Time Employee - Regular	115,600.00	116,588.64	121,000.00	121,521.60	124,700.00	118,523.20	135,600.00	135,600.00
612100 - Medicare Contribution	1,700.00	1,751.16	1,800.00	1,821.65	1,900.00	1,773.57	2,000.00	2,000.00
612110 - PERA Contribution	8,700.00	8,744.15	9,100.00	9,114.12	9,400.00	8,889.24	10,200.00	10,200.00
612120 - Social Security Contribution	7,200.00	7,487.97	7,800.00	7,789.57	8,000.00	7,583.69	8,700.00	8,700.00
612150 - Dental Insurance	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
612160 - Life Insurance	100.00	35.13	0.00	34.85	0.00	31.68	0.00	100.00
612170 - Cash Benefit	5,800.00	5,765.31	5,700.00	5,743.30	5,700.00	5,281.20	5,700.00	5,700.00
612180 - Workers' Compensation	700.00	531.99	700.00	581.07	800.00	400.95	500.00	500.00
612190 - Short Term Disability	0.00	0.00	400.00	412.00	400.00	341.00	400.00	400.00
612195 - Long Term Disability	0.00	0.00	300.00	378.29	300.00	311.63	300.00	300.00
613125 - Miscellaneous Pay	0.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00
621120 - Office Supplies	200.00	0.00	200.00	200.16	200.00	0.00	200.00	200.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	2020		2021		2022		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023 Planning	2023 Final
621130 - Operating Supplies	5,300.00	292.97	5,250.00	225.00	4,000.00	354.26	4,000.00	4,000.00
621150 - Small Tools and Minor Equipment	0.00	0.00	0.00	0.00	0.00	515.57	0.00	0.00
632100 - Dues & Subscription , Permit renewals	1,000.00	256.97	990.00	134.00	900.00	0.00	900.00	900.00
632110 - Transportation	3,800.00	2,068.80	3,600.00	112.25	3,600.00	2,909.56	3,600.00	3,600.00
632120 - Conferences and School	300.00	-676.89	6,000.00	104.70	6,000.00	12,638.34	6,000.00	6,000.00
633120 - Communication (phones, postage, etc)	2,500.00	2,239.59	2,480.00	2,227.82	2,400.00	2,000.40	2,400.00	2,400.00
635100 - Services Contracted, Non-professional	0.00	80.36	0.00	60.02	0.00	0.00	0.00	0.00
635130 - Hardware & Software Support	0.00	5,813.21	0.00	5,107.95	0.00	348.00	0.00	0.00
638180 - Pmts to Other Agencies	329,100.00	196,268.49	240,000.00	196,287.89	87,600.00	49,141.53	38,000.00	38,000.00
Expense Total:	482,300.00	347,272.85	405,320.00	351,856.24	255,900.00	211,043.82	218,500.00	218,600.00
Division: 211 - Police Surplus (Deficit):	-800.00	3,325.47	0.00	10,890.69	0.00	-36,936.01	300.00	200.00
Fund: 260 - Police Activity Fund Surplus (Deficit):	-800.00	3,325.47	0.00	10,890.69	0.00	-36,936.01	300.00	200.00
Fund: 270 - Springbrook NC Fund								
Division: 419 - Spring Brook Nature Center								
Revenue								
411100 - Current Ad Valorem	411,807.00	408,906.11	414,100.00	425,106.55	459,100.00	239,222.01	496,800.00	496,800.00
411200 - Delinquent Ad Valorem	300.00	2,568.10	300.00	3,616.01	1,300.00	1,252.03	1,300.00	1,300.00
443400 - All Other State Grants	0.00	20,381.20	0.00	0.00	0.00	0.00	0.00	0.00
459100 - Program Revenue	137,200.00	35,615.67	82,300.00	112,792.91	157,000.00	156,979.91	157,700.00	157,700.00
459230 - Park Equipment & Facilities Rental	14,200.00	1,576.38	8,500.00	8,060.00	14,200.00	12,915.63	14,200.00	14,200.00
471110 - Interest Earnings - Investments	1,000.00	3,950.00	600.00	1,834.25	1,900.00	0.00	2,400.00	2,400.00
471120 - Unrealized Gain/Loss on Investments	0.00	1,432.22	0.00	-3,184.13	0.00	850.29	0.00	0.00
473100 - General Contributions & Donations	65,000.00	20,579.11	39,000.00	24,842.67	43,700.00	11,250.60	21,800.00	21,800.00
475900 - Miscellaneous Revenues	3,500.00	1,752.25	2,100.00	1,229.00	1,500.00	1,514.90	1,500.00	1,500.00
493100 - Transfer In From Other Funds	0.00	4,165.35	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Total:	633,007.00	500,926.39	546,900.00	574,297.26	678,700.00	423,985.37	695,700.00	695,700.00
Expense								
611100 - Full Time Employee - Regular	228,700.00	229,082.97	248,000.00	233,049.29	270,500.00	230,232.61	280,000.00	280,000.00
611105 - Part-time Permanent -Regular	71,800.00	73,115.42	74,200.00	78,277.68	99,800.00	82,366.25	108,400.00	108,400.00
611110 - Temporary Employee - Regular	79,800.00	30,522.80	52,200.00	57,209.44	70,000.00	47,508.84	80,000.00	80,000.00
611300 - Employee Leave	0.00	4,324.81	0.00	25.96	0.00	0.00	0.00	0.00
612100 - Medicare Contribution	5,600.00	4,915.40	5,500.00	5,297.44	5,800.00	5,125.57	6,700.00	6,700.00
612110 - PERA Contribution	22,500.00	22,664.88	24,000.00	23,302.54	26,200.00	23,378.23	29,000.00	29,000.00
612120 - Social Security Contribution	23,600.00	21,017.52	23,200.00	22,650.51	24,600.00	21,916.68	28,600.00	28,600.00
612140 - Health Insurance	16,900.00	30,053.61	30,500.00	35,999.32	44,500.00	40,775.90	49,100.00	48,100.00
612150 - Dental Insurance	600.00	302.50	300.00	463.75	700.00	550.00	600.00	600.00
612160 - Life Insurance	100.00	105.41	100.00	107.19	100.00	100.45	100.00	100.00
612170 - Cash Benefit	5,700.00	5,765.31	5,700.00	2,442.55	0.00	55.01	0.00	0.00
612180 - Workers' Compensation	12,800.00	10,430.40	12,800.00	11,326.90	13,100.00	11,158.40	14,100.00	14,100.00
612190 - Short Term Disability	0.00	0.00	800.00	914.62	900.00	850.27	1,000.00	1,000.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	2020		2021		2022		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023 Planning	2023 Final
612195 - Long Term Disability	0.00	0.00	700.00	727.87	700.00	681.90	800.00	800.00
613125 - Miscellaneous Pay	0.00	100.00	0.00	0.00	0.00	50.00	0.00	0.00
613130 - Unemployment Compensation	0.00	15.47	0.00	2,204.94	0.00	0.00	0.00	0.00
621100 - Fuels and Lubes	300.00	0.00	300.00	52.42	300.00	0.00	300.00	300.00
621110 - Clothing/Laundry Allowance	1,300.00	707.74	400.00	2,076.88	1,600.00	802.49	1,600.00	1,600.00
621120 - Office Supplies	510.00	263.58	200.00	407.76	800.00	764.24	800.00	800.00
621130 - Operating Supplies	37,300.00	34,724.55	17,800.00	34,101.02	27,200.00	22,342.95	26,900.00	26,900.00
621140 - Supplies for Repair & Maintenance	3,100.00	1,382.65	3,100.00	3,179.60	3,100.00	1,482.02	3,100.00	3,100.00
621150 - Small Tools and Minor Equipment	300.00	7,864.44	3,700.00	1,023.92	3,700.00	3,564.11	3,000.00	3,000.00
621160 - Work Order Transfer - Parts	300.00	22.17	300.00	97.84	300.00	94.50	300.00	300.00
631100 - Professional Services	29,500.00	5,592.15	13,100.00	98.00	13,800.00	64.00	5,000.00	5,000.00
631130 - Insurance - Non-personnel	4,000.00	3,999.96	4,000.00	3,999.96	2,200.00	2,199.96	2,800.00	2,800.00
632100 - Dues & Subscription , Permit renewals	500.00	35.00	100.00	1,140.00	100.00	338.00	600.00	600.00
632110 - Transportation	1,800.00	149.57	3,500.00	2,431.41	3,500.00	4,010.26	3,500.00	3,500.00
632120 - Conferences and School	600.00	0.00	600.00	340.00	600.00	467.29	600.00	600.00
633100 - Advertising	800.00	0.00	200.00	0.00	200.00	216.88	200.00	200.00
633110 - Printing & Binding	10,200.00	348.09	4,000.00	357.33	4,000.00	0.00	1,500.00	500.00
633120 - Communication (phones, postage, etc)	8,160.00	2,462.05	2,400.00	2,399.45	2,400.00	2,876.42	2,400.00	2,400.00
634100 - Utility Services	21,420.00	21,643.93	21,400.00	20,646.59	21,400.00	21,178.12	23,000.00	23,000.00
635100 - Services Contracted, Non-professional	30,500.00	42,443.82	23,500.00	39,696.58	47,000.00	8,127.36	46,000.00	47,000.00
635110 - Rentals	2,130.00	2,766.07	2,300.00	3,632.23	2,500.00	4,276.62	4,200.00	4,200.00
638170 - Work Order Transfer - Labor	0.00	276.03	0.00	92.01	0.00	90.48	0.00	0.00
Expense Total:	620,820.00	557,098.30	578,900.00	589,773.00	691,600.00	537,645.81	724,200.00	723,200.00
Division: 419 - Spring Brook Nature Center Surplus (Deficit):	12,187.00	-56,171.91	-32,000.00	-15,475.74	-12,900.00	-113,660.44	-28,500.00	-27,500.00
Fund: 270 - Springbrook NC Fund Surplus (Deficit):	12,187.00	-56,171.91	-32,000.00	-15,475.74	-12,900.00	-113,660.44	-28,500.00	-27,500.00
Fund: 405 - Capital Improvements-BLDG								
Division: 211 - Police								
Expense								
701100 - Building & Building Improvements	0.00	62,830.32	0.00	4,566.30	0.00	0.00	0.00	0.00
Expense Total:	0.00	62,830.32	0.00	4,566.30	0.00	0.00	0.00	0.00
Division: 211 - Police Total:	0.00	62,830.32	0.00	4,566.30	0.00	0.00	0.00	0.00
Division: 219 - Fire								
Expense								
635100 - Services Contracted, Non-professional	0.00	0.00	0.00	0.00	40,000.00	39,421.92	20,000.00	0.00
Expense Total:	0.00	0.00	0.00	0.00	40,000.00	39,421.92	20,000.00	0.00
Division: 219 - Fire Total:	0.00	0.00	0.00	0.00	40,000.00	39,421.92	20,000.00	0.00
Division: 311 - Campus Facilities								
Revenue								
443100 - Local Government Aid (LGA)	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	10,000.00	20,000.00	0.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	2020		2021		2022		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023 Planning	2023 Final
443400 - All Other State Grants	0.00	0.00	0.00	6,968.00	0.00	0.00	0.00	0.00
471110 - Interest Earnings - Investments	40,000.00	38,105.41	30,000.00	22,082.86	30,000.00	0.00	40,000.00	40,000.00
471120 - Unrealized Gain/Loss on Investments	0.00	12,962.11	0.00	-32,751.10	0.00	10,236.72	0.00	0.00
475100 - Loans - Interest Income	0.00	19,519.76	0.00	19,020.31	0.00	0.00	0.00	0.00
493100 - Transfer In From Other Funds	32,000.00	0.00	32,000.00	0.00	32,000.00	0.00	0.00	0.00
Revenue Total:	92,000.00	90,587.28	82,000.00	35,320.07	82,000.00	20,236.72	60,000.00	40,000.00
Expense								
621130 - Operating Supplies	0.00	0.00	0.00	39,240.80	0.00	145.30	0.00	0.00
621140 - Supplies for Repair & Maintenance	0.00	0.00	0.00	0.00	0.00	1,816.63	0.00	0.00
635100 - Services Contracted, Non-professional	0.00	2,382.62	0.00	51,846.10	70,000.00	27,577.55	0.00	20,000.00
701100 - Building & Building Improvements	351,500.00	96,565.44	175,000.00	579.52	110,000.00	93,399.09	0.00	0.00
702100 - Improvements other than Building	0.00	0.00	60,000.00	0.00	25,000.00	0.00	0.00	20,000.00
703100 - Machinery & Equipment	150,000.00	39,935.92	15,000.00	15,035.06	20,000.00	0.00	0.00	0.00
704100 - Furniture & Fixtures	15,000.00	12,579.06	0.00	0.00	15,000.00	0.00	0.00	0.00
Expense Total:	516,500.00	151,463.04	250,000.00	106,701.48	240,000.00	122,938.57	0.00	40,000.00
Division: 311 - Campus Facilities Surplus (Deficit):	-424,500.00	-60,875.76	-168,000.00	-71,381.41	-158,000.00	-102,701.85	60,000.00	0.00
Fund: 405 - Capital Improvements-BLDG Surplus (Deficit):	-424,500.00	-123,706.08	-168,000.00	-75,947.71	-198,000.00	-142,123.77	40,000.00	0.00
Fund: 406 - Capital Improvements-STR								
Division: 318 - Streets								
Revenue								
421100 - From County - Current	0.00	200,898.85	0.00	257,287.12	0.00	120,163.98	0.00	0.00
421200 - From County - Delinquent	0.00	1,078.14	0.00	3,106.45	0.00	-763.37	0.00	0.00
421500 - Directly to City - Principal	1,490,000.00	488,745.51	417,450.00	314,437.84	583,000.00	268,091.75	830,000.00	940,000.00
441100 - Federal Grants	0.00	0.00	515,000.00	0.00	515,000.00	700,647.69	730,000.00	730,000.00
443320 - Municipal State Aid For Streets - Construction	670,000.00	2,034,028.36	988,000.00	637,615.35	1,076,000.00	-6,847.84	1,228,000.00	1,263,000.00
443400 - All Other State Grants	800,000.00	701,902.40	22,000.00	-919.49	67,000.00	0.00	1,885,000.00	1,580,000.00
450200 - Reimbs-Cities & Counties	0.00	0.00	0.00	19,906.02	0.00	0.00	0.00	160,000.00
471110 - Interest Earnings - Investments	25,000.00	27,338.48	25,000.00	16,488.05	25,000.00	0.00	30,000.00	30,000.00
471120 - Unrealized Gain/Loss on Investments	0.00	9,472.55	0.00	-23,795.99	0.00	7,643.19	0.00	0.00
473100 - General Contributions & Donations	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00
Revenue Total:	2,985,000.00	3,463,464.29	1,967,450.00	1,224,125.35	2,266,000.00	1,098,935.40	4,703,000.00	4,703,000.00
Expense								
621130 - Operating Supplies	0.00	0.00	0.00	0.00	0.00	18,159.15	0.00	0.00
631100 - Professional Services	0.00	18,480.00	0.00	6,000.00	0.00	6,529.80	0.00	0.00
635100 - Services Contracted, Non-professional	258,000.00	120,337.53	205,000.00	29,632.34	280,000.00	13,297.23	85,000.00	285,000.00
702100 - Improvements other than Building	800,000.00	651,699.26	0.00	0.00	0.00	0.00	0.00	0.00
705100 - Infrastructure	2,385,000.00	2,020,913.14	2,284,000.00	686,517.12	2,843,000.00	1,329,641.79	4,958,000.00	5,408,000.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	2020		2021		2022		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023 Planning	2023 Final
993100 - Transfer Out to Other Funds	98,200.00	98,199.96	101,100.00	101,100.00	103,800.00	103,800.00	106,600.00	106,600.00
Expense Total:	3,541,200.00	2,909,629.89	2,590,100.00	823,249.46	3,226,800.00	1,471,427.97	5,149,600.00	5,799,600.00
Division: 318 - Streets Surplus (Deficit):	-556,200.00	553,834.40	-622,650.00	400,875.89	-960,800.00	-372,492.57	-446,600.00	-1,096,600.00
Fund: 406 - Capital Improvements-STR Surplus (Deficit):	-556,200.00	553,834.40	-622,650.00	400,875.89	-960,800.00	-372,492.57	-446,600.00	-1,096,600.00
Fund: 407 - Capital Improvements-PKS								
Division: 316 - Parks								
Revenue								
443100 - Local Government Aid (LGA)	0.00	0.00	250,000.00	250,000.00	125,000.00	62,500.00	125,000.00	30,000.00
443400 - All Other State Grants	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00
471110 - Interest Earnings - Investments	15,000.00	50,354.79	15,000.00	25,523.92	15,000.00	0.00	50,000.00	50,000.00
471120 - Unrealized Gain/Loss on Investments	0.00	20,635.86	0.00	-41,583.72	0.00	11,831.86	0.00	0.00
473100 - General Contributions & Donations	0.00	55,312.40	0.00	0.00	0.00	24,300.00	0.00	0.00
473510 - Park Dedication Fees	5,000.00	36,479.31	5,000.00	-46,765.76	5,000.00	0.00	5,000.00	5,000.00
493100 - Transfer In From Other Funds	175,000.00	174,999.96	175,000.00	174,999.96	100,000.00	99,999.96	100,000.00	0.00
495100 - General Obligation Bond Proceeds	0.00	0.00	0.00	0.00	0.00	20,730,000.00	5,469,000.00	0.00
495500 - Premium on Bonds Issued – Non Enterprise	0.00	0.00	0.00	0.00	0.00	1,481,771.05	0.00	0.00
Revenue Total:	245,000.00	337,782.32	495,000.00	362,174.40	295,000.00	22,410,402.87	5,799,000.00	135,000.00
Expense								
621130 - Operating Supplies	12,000.00	0.00	12,000.00	0.00	0.00	54.88	0.00	0.00
621140 - Supplies for Repair & Maintenance	0.00	15,953.89	0.00	2,931.67	0.00	1,873.20	0.00	0.00
631100 - Professional Services	0.00	29,727.40	0.00	58,965.06	300,000.00	19,656.85	0.00	0.00
635100 - Services Contracted, Non-professional	55,000.00	38,238.54	115,000.00	43,224.65	220,000.00	29,331.41	10,000.00	70,000.00
701100 - Building & Building Improvements	225,000.00	34,060.35	275,000.00	0.00	0.00	106,594.91	0.00	0.00
702100 - Improvements other than Building	740,000.00	183,741.51	350,000.00	193,101.11	75,000.00	108,706.32	5,709,000.00	6,059,000.00
703100 - Machinery & Equipment	425,000.00	297,232.06	150,000.00	45,191.30	80,000.00	33,507.49	25,000.00	25,000.00
800400 - Bond Issuance Costs	0.00	0.00	0.00	0.00	0.00	556,598.50	0.00	0.00
993100 - Transfer Out to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	135,000.00	135,000.00
Expense Total:	1,457,000.00	598,953.75	902,000.00	343,413.79	675,000.00	856,323.56	5,879,000.00	6,289,000.00
Division: 316 - Parks Surplus (Deficit):	-1,212,000.00	-261,171.43	-407,000.00	18,760.61	-380,000.00	21,554,079.31	-80,000.00	-6,154,000.00
Fund: 407 - Capital Improvements-PKS Surplus (Deficit):	-1,212,000.00	-261,171.43	-407,000.00	18,760.61	-380,000.00	21,554,079.31	-80,000.00	-6,154,000.00
Fund: 409 - Capital Improvements-INFO TECH								
Division: 133 - Information Technology								
Revenue								
411100 - Current Ad Valorem	57,300.00	58,700.00	63,400.00	63,400.00	68,500.00	0.00	74,000.00	74,000.00
443100 - Local Government Aid (LGA)	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	100,000.00	200,000.00	250,000.00
443400 - All Other State Grants	12,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451220 - Administrative Charges from Other City Funds & HRA	0.00	2,550.00	0.00	2,520.00	0.00	2,499.96	0.00	0.00
471110 - Interest Earnings - Investments	2,000.00	4,048.03	2,000.00	4,216.61	2,000.00	0.00	4,000.00	4,000.00
471120 - Unrealized Gain/Loss on Investments	0.00	651.86	0.00	-4,346.40	0.00	1,954.65	0.00	0.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	2020		2021		2022		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023 Planning	2023 Final
493100 - Transfer In From Other Funds	0.00	24,146.50	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Total:	271,300.00	290,096.39	265,400.00	265,790.21	270,500.00	104,454.61	278,000.00	328,000.00
Expense								
621130 - Operating Supplies	205,000.00	144,234.77	0.00	4,927.86	73,000.00	47,783.23	120,000.00	168,000.00
635100 - Services Contracted, Non-professional	29,000.00	253.11	0.00	451.80	0.00	0.00	0.00	0.00
635130 - Hardware & Software Support	0.00	53,950.20	254,700.00	154,447.76	205,500.00	177,744.00	172,000.00	192,000.00
704100 - Furniture & Fixtures	110,000.00	75,613.23	20,000.00	0.00	88,000.00	63,175.76	115,000.00	115,000.00
Expense Total:	344,000.00	274,051.31	274,700.00	159,827.42	366,500.00	288,702.99	407,000.00	475,000.00
Division: 133 - Information Technology Surplus (Deficit):	-72,700.00	16,045.08	-9,300.00	105,962.79	-96,000.00	-184,248.38	-129,000.00	-147,000.00
Fund: 409 - Capital Improvements-INFO TECH Surplus (Deficit):	-72,700.00	16,045.08	-9,300.00	105,962.79	-96,000.00	-184,248.38	-129,000.00	-147,000.00
Fund: 410 - Capital Equipment Fund								
Division: 132 - Assessing								
Expense								
635110 - Rentals	0.00	0.00	0.00	0.00	6,000.00	0.00	0.00	0.00
703100 - Machinery & Equipment	0.00	0.00	0.00	0.00	0.00	0.00	6,000.00	6,000.00
Expense Total:	0.00	0.00	0.00	0.00	6,000.00	0.00	6,000.00	6,000.00
Division: 132 - Assessing Total:	0.00	0.00	0.00	0.00	6,000.00	0.00	6,000.00	6,000.00
Division: 141 - Non-departmental								
Revenue								
443100 - Local Government Aid (LGA)	730,000.00	761,318.00	530,000.00	578,521.00	700,000.00	414,146.00	700,000.00	765,000.00
471110 - Interest Earnings - Investments	7,500.00	22,988.08	7,500.00	16,272.57	7,500.00	0.00	15,000.00	15,000.00
471120 - Unrealized Gain/Loss on Investments	0.00	9,804.67	0.00	-21,125.69	0.00	7,543.31	0.00	0.00
475300 - Sale of Miscellaneous Property	0.00	4,737.08	0.00	6,122.18	0.00	2,826.80	0.00	0.00
491110 - Gain/loss on Sale of Fixed Assets	30,000.00	21,428.64	30,000.00	129,603.60	102,400.00	48,527.63	115,000.00	115,000.00
493100 - Transfer In From Other Funds	175,000.00	174,999.96	175,000.00	174,999.96	250,000.00	249,999.96	250,000.00	250,000.00
Revenue Total:	942,500.00	995,276.43	742,500.00	884,393.62	1,059,900.00	723,043.70	1,080,000.00	1,145,000.00
Expense								
635100 - Services Contracted, Non-professional	0.00	1,437.38	0.00	1,743.58	0.00	0.00	0.00	0.00
Expense Total:	0.00	1,437.38	0.00	1,743.58	0.00	0.00	0.00	0.00
Division: 141 - Non-departmental Surplus (Deficit):	942,500.00	993,839.05	742,500.00	882,650.04	1,059,900.00	723,043.70	1,080,000.00	1,145,000.00
Division: 211 - Police								
Revenue								
441100 - Federal Grants	22,800.00	21,638.22	0.00	13,436.71	0.00	-427.82	0.00	0.00
Revenue Total:	22,800.00	21,638.22	0.00	13,436.71	0.00	-427.82	0.00	0.00
Expense								
621150 - Small Tools and Minor Equipment	0.00	0.00	67,100.00	67,432.75	136,600.00	100,073.57	36,000.00	36,000.00
635110 - Rentals	0.00	0.00	0.00	11,998.20	59,000.00	40,563.39	0.00	0.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	2020		2021		2022		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023 Planning	2023 Final
703100 - Machinery & Equipment	280,000.00	270,201.52	45,000.00	6,669.99	56,000.00	57,194.15	325,000.00	325,000.00
Expense Total:	280,000.00	270,201.52	112,100.00	86,100.94	251,600.00	197,831.11	361,000.00	361,000.00
Division: 211 - Police Surplus (Deficit):	-257,200.00	-248,563.30	-112,100.00	-72,664.23	-251,600.00	-198,258.93	-361,000.00	-361,000.00
Division: 219 - Fire								
Revenue								
441100 - Federal Grants	0.00	0.00	11,000.00	0.00	0.00	0.00	0.00	0.00
Revenue Total:	0.00	0.00	11,000.00	0.00	0.00	0.00	0.00	0.00
Expense								
621150 - Small Tools and Minor Equipment	30,000.00	13,346.20	30,000.00	67,191.56	30,000.00	31,458.37	0.00	0.00
703100 - Machinery & Equipment	0.00	12,741.46	12,000.00	0.00	855,000.00	126,943.23	55,000.00	735,000.00
Expense Total:	30,000.00	26,087.66	42,000.00	67,191.56	885,000.00	158,401.60	55,000.00	735,000.00
Division: 219 - Fire Surplus (Deficit):	-30,000.00	-26,087.66	-31,000.00	-67,191.56	-885,000.00	-158,401.60	-55,000.00	-735,000.00
Division: 314 - Engineering								
Expense								
621150 - Small Tools and Minor Equipment	0.00	0.00	0.00	0.00	4,000.00	0.00	0.00	0.00
635110 - Rentals	0.00	0.00	0.00	0.00	8,000.00	0.00	0.00	0.00
703100 - Machinery & Equipment	30,000.00	30,514.08	0.00	0.00	0.00	0.00	61,000.00	21,000.00
Expense Total:	30,000.00	30,514.08	0.00	0.00	12,000.00	0.00	61,000.00	21,000.00
Division: 314 - Engineering Total:	30,000.00	30,514.08	0.00	0.00	12,000.00	0.00	61,000.00	21,000.00
Division: 316 - Parks								
Expense								
621150 - Small Tools and Minor Equipment	0.00	16,355.60	0.00	24,693.80	10,000.00	860.00	0.00	0.00
635110 - Rentals	0.00	0.00	0.00	7,068.34	15,400.00	13,666.86	0.00	0.00
703100 - Machinery & Equipment	118,000.00	93,213.96	170,000.00	80,622.00	87,000.00	0.00	60,000.00	68,000.00
Expense Total:	118,000.00	109,569.56	170,000.00	112,384.14	112,400.00	14,526.86	60,000.00	68,000.00
Division: 316 - Parks Total:	118,000.00	109,569.56	170,000.00	112,384.14	112,400.00	14,526.86	60,000.00	68,000.00
Division: 318 - Streets								
Expense								
621150 - Small Tools and Minor Equipment	0.00	0.00	0.00	11,063.00	15,000.00	453.62	0.00	0.00
635110 - Rentals	0.00	0.00	0.00	2,463.94	16,400.00	5,795.46	0.00	0.00
703100 - Machinery & Equipment	464,000.00	482,372.61	360,000.00	237,344.12	315,000.00	0.00	312,000.00	722,000.00
Expense Total:	464,000.00	482,372.61	360,000.00	250,871.06	346,400.00	6,249.08	312,000.00	722,000.00
Division: 318 - Streets Total:	464,000.00	482,372.61	360,000.00	250,871.06	346,400.00	6,249.08	312,000.00	722,000.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...							Defined Budgets	
	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 Total Activity	2022 Total Budget	2022 YTD Activity	2023 Planning	2023 Final
Division: 319 - Fleet Services: Garage/Shop								
Expense								
703100 - Machinery & Equipment	50,000.00	48,303.21	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total:	50,000.00	48,303.21	0.00	0.00	0.00	0.00	0.00	0.00
Division: 319 - Fleet Services: Garage/Shop Total:	50,000.00	48,303.21	0.00	0.00	0.00	0.00	0.00	0.00
Division: 410 - Recreation								
Revenue								
443400 - All Other State Grants	0.00	0.00	0.00	0.00	0.00	29,904.07	0.00	0.00
473100 - General Contributions & Donations	0.00	0.00	0.00	0.00	0.00	1,300.00	0.00	0.00
Revenue Total:	0.00	0.00	0.00	0.00	0.00	31,204.07	0.00	0.00
Expense								
621130 - Operating Supplies	0.00	0.00	0.00	0.00	0.00	15,599.40	0.00	0.00
635110 - Rentals	0.00	0.00	0.00	0.00	6,000.00	0.00	0.00	0.00
703100 - Machinery & Equipment	0.00	0.00	0.00	0.00	0.00	16,503.67	6,000.00	6,000.00
Expense Total:	0.00	0.00	0.00	0.00	6,000.00	32,103.07	6,000.00	6,000.00
Division: 410 - Recreation Surplus (Deficit):	0.00	0.00	0.00	0.00	-6,000.00	-899.00	-6,000.00	-6,000.00
Division: 512 - Planning-Code Enforcement								
Expense								
635110 - Rentals	0.00	0.00	0.00	5,196.96	12,000.00	5,881.27	0.00	0.00
703100 - Machinery & Equipment	25,000.00	0.00	13,000.00	0.00	0.00	0.00	0.00	0.00
Expense Total:	25,000.00	0.00	13,000.00	5,196.96	12,000.00	5,881.27	0.00	0.00
Division: 512 - Planning-Code Enforcement Total:	25,000.00	0.00	13,000.00	5,196.96	12,000.00	5,881.27	0.00	0.00
Division: 514 - Rental Inspections								
Expense								
635110 - Rentals	0.00	0.00	0.00	0.00	6,000.00	4,289.59	0.00	0.00
703100 - Machinery & Equipment	0.00	0.00	0.00	0.00	0.00	0.00	24,000.00	24,000.00
Expense Total:	0.00	0.00	0.00	0.00	6,000.00	4,289.59	24,000.00	24,000.00
Division: 514 - Rental Inspections Total:	0.00	0.00	0.00	0.00	6,000.00	4,289.59	24,000.00	24,000.00
Fund: 410 - Capital Equipment Fund Surplus (Deficit):	-31,700.00	48,428.63	56,400.00	374,342.09	-577,500.00	334,537.37	195,000.00	-798,000.00
Fund: 601 - Water Fund								
Division: 601 - Water								
Revenue								
441100 - Federal Grants	0.00	0.00	0.00	0.00	0.00	0.00	614,500.00	614,500.00
443400 - All Other State Grants	0.00	0.00	0.00	0.00	0.00	7,228.80	0.00	0.00
451320 - Non Sufficient Funds (NSF) Service Charge	0.00	1,050.00	0.00	1,820.00	0.00	1,645.00	0.00	0.00
455110 - Public Works Maintenance	0.00	0.00	0.00	1,115.50	0.00	0.00	0.00	0.00
471110 - Interest Earnings - Investments	15,000.00	66,600.65	44,000.00	81,550.99	31,400.00	0.00	53,900.00	53,900.00
471120 - Unrealized Gain/Loss on Investments	0.00	21,165.27	0.00	-77,154.38	0.00	37,803.74	0.00	0.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	2020		2021		2022		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023 Planning	2023 Final
475300 - Sale of Miscellaneous Property	0.00	1,646.00	0.00	0.00	1,700.00	0.00	500.00	500.00
475900 - Miscellaneous Revenues	0.00	-134.68	0.00	181.36	0.00	283.16	0.00	0.00
481100 - Water Sales	3,829,500.00	3,980,492.67	3,938,300.00	4,458,808.45	4,278,900.00	3,480,653.81	4,376,200.00	4,376,200.00
481200 - Connection and Reconnection Fees	6,000.00	6,150.00	6,000.00	10,521.66	5,700.00	4,175.00	6,500.00	6,500.00
481300 - Penalties and Forfeited Discount	100,000.00	48,083.87	50,000.00	91,456.05	89,000.00	124,728.44	95,000.00	95,000.00
481410 - Water Tapping, Miscellaneous Fees	18,000.00	5,318.28	9,000.00	3,135.16	5,000.00	2,683.28	5,200.00	5,200.00
481420 - Meter Sales	15,000.00	80,241.62	12,000.00	76,687.11	35,400.00	2,252.99	40,000.00	40,000.00
481430 - Account Set-up Fee	15,000.00	20,403.12	17,500.00	23,134.86	18,700.00	18,130.00	22,000.00	22,000.00
491110 - Gain/loss on Sale of Fixed Assets	0.00	0.00	0.00	2,700.00	0.00	17,550.00	0.00	0.00
Revenue Total:	3,998,500.00	4,231,016.80	4,076,800.00	4,673,956.76	4,465,800.00	3,697,134.22	5,213,800.00	5,213,800.00
Expense								
611100 - Full Time Employee - Regular	543,500.00	511,844.01	582,100.00	545,042.36	611,500.00	562,119.35	633,700.00	634,000.00
611110 - Temporary Employee - Regular	0.00	0.00	0.00	1,130.40	0.00	0.00	0.00	0.00
611200 - Full Time Employee - Overtime	33,000.00	36,944.94	34,000.00	35,596.72	34,000.00	35,980.43	35,000.00	35,000.00
611300 - Employee Leave	0.00	20,043.87	0.00	3,772.55	0.00	0.00	0.00	0.00
612100 - Medicare Contribution	8,400.00	8,286.73	7,900.00	8,715.58	9,100.00	8,855.19	9,900.00	9,900.00
612110 - PERA Contribution	43,400.00	40,006.20	45,400.00	43,332.46	46,300.00	44,220.93	49,100.00	49,200.00
612120 - Social Security Contribution	35,900.00	35,432.47	33,900.00	37,266.31	38,600.00	37,866.32	41,700.00	41,500.00
612140 - Health Insurance	49,100.00	47,366.05	53,100.00	42,697.12	49,000.00	49,172.44	55,900.00	56,000.00
612150 - Dental Insurance	1,400.00	963.41	1,200.00	957.68	1,300.00	911.63	900.00	900.00
612160 - Life Insurance	300.00	247.34	200.00	273.60	300.00	272.29	300.00	300.00
612170 - Cash Benefit	24,300.00	20,738.06	23,000.00	25,441.82	28,400.00	25,554.60	28,900.00	28,900.00
612180 - Workers' Compensation	13,100.00	10,488.92	13,100.00	11,280.10	12,700.00	8,645.95	12,000.00	12,000.00
612190 - Short Term Disability	0.00	0.00	1,500.00	2,152.55	1,700.00	2,133.89	2,300.00	2,300.00
612195 - Long Term Disability	0.00	0.00	1,300.00	1,729.26	1,400.00	1,717.12	1,800.00	1,800.00
613125 - Miscellaneous Pay	0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00
621100 - Fuels and Lubes	14,280.00	10,246.06	9,000.00	9,667.51	9,000.00	9,221.65	12,500.00	12,500.00
621110 - Clothing/Laundry Allowance	4,080.00	1,903.10	2,500.00	3,469.36	2,500.00	3,335.92	4,000.00	4,000.00
621120 - Office Supplies	820.00	271.84	820.00	284.83	800.00	167.91	800.00	800.00
621130 - Operating Supplies	72,010.00	68,844.61	66,000.00	83,963.72	75,600.00	94,798.60	90,600.00	90,600.00
621140 - Supplies for Repair & Maintenance	122,200.00	242,427.61	125,000.00	127,092.90	140,000.00	148,991.33	175,000.00	175,000.00
621150 - Small Tools and Minor Equipment	9,180.00	13,530.67	9,090.00	26,276.76	18,500.00	9,979.13	9,500.00	9,500.00
621160 - Work Order Transfer - Parts	5,610.00	4,348.25	5,600.00	595.25	5,000.00	4,027.86	5,000.00	5,000.00
631100 - Professional Services	31,008.00	25,800.28	90,400.00	37,129.32	85,000.00	22,673.00	75,000.00	75,000.00
631130 - Insurance - Non-personnel	21,114.00	21,114.00	700.00	699.96	8,700.00	8,700.00	10,500.00	10,500.00
631140 - Admin Charges	285,906.00	250,500.00	251,700.00	251,700.00	253,100.00	253,100.04	273,400.00	273,400.00
632100 - Dues & Subscription , Permit renewals	25,500.00	21,031.84	15,000.00	25,126.80	17,000.00	2,938.66	21,000.00	21,000.00
632110 - Transportation	816.00	0.00	1,100.00	0.00	1,100.00	159.38	1,100.00	1,100.00
632120 - Conferences and School	10,404.00	1,000.00	5,000.00	2,555.01	8,600.00	3,143.95	6,600.00	6,600.00
633100 - Advertising	408.00	0.00	400.00	0.00	400.00	0.00	400.00	400.00
633110 - Printing & Binding	306.00	252.89	300.00	186.98	300.00	194.76	300.00	300.00

Budget Worksheet

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ExpObject;RevSourc...	2020		2021		2022		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023 Planning	2023 Final
633120 - Communication (phones, postage, etc)	39,576.00	28,263.07	35,000.00	28,732.18	35,000.00	25,361.82	35,000.00	35,000.00
634100 - Utility Services	275,400.00	276,940.95	236,500.00	306,969.56	236,500.00	264,902.56	360,500.00	360,500.00
635100 - Services Contracted, Non-professional	290,720.00	262,977.40	304,500.00	234,823.14	364,500.00	151,992.13	358,000.00	358,000.00
635110 - Rentals	6,630.00	2,678.41	4,500.00	6,804.03	15,600.00	8,670.74	4,500.00	4,500.00
635120 - IS Fund Charge	2,550.00	2,550.00	2,520.00	2,520.00	2,500.00	2,499.96	2,500.00	2,500.00
635130 - Hardware & Software Support	0.00	101,404.20	20,000.00	25,019.73	20,000.00	26,436.66	30,000.00	30,000.00
638100 - Depreciation	948,702.00	890,608.50	932,000.00	996,798.25	932,000.00	932,000.04	1,010,000.00	1,010,000.00
638140 - Miscellaneous Expenses	0.00	2,988.16	0.00	5,684.95	0.00	5,237.19	0.00	0.00
638170 - Work Order Transfer - Labor	0.00	2,462.89	0.00	1,778.63	0.00	1,794.10	0.00	0.00
638180 - Pmts to Other Agencies	510.00	566.46	500.00	3,863.90	500.00	667.54	500.00	500.00
701100 - Building & Building Improvements	1,557,000.00	1,710,613.20	0.00	92,837.85	530,000.00	266,993.00	0.00	0.00
703100 - Machinery & Equipment	35,000.00	32,161.04	45,000.00	0.00	240,000.00	17,946.34	357,000.00	366,000.00
705100 - Infrastructure	1,340,000.00	745,689.82	1,320,000.00	413,577.44	600,000.00	0.00	650,000.00	925,000.00
709999 - Contra Capital Outlay	0.00	-2,488,464.06	0.00	-506,415.29	0.00	0.00	0.00	0.00
Expense Total:	5,852,130.00	2,965,073.19	4,279,830.00	2,941,131.28	4,436,500.00	3,043,484.41	4,365,200.00	4,649,500.00
Division: 601 - Water Surplus (Deficit):	-1,853,630.00	1,265,943.61	-203,030.00	1,732,825.48	29,300.00	653,649.81	848,600.00	564,300.00
Division: 650 - Internal Investments								
Expense								
800100 - Principal Payment	314,030.00	0.00	323,450.00	0.00	473,200.00	0.00	488,100.00	488,100.00
800200 - Interest Expense	108,000.00	108,000.00	98,580.00	98,579.10	104,000.00	0.00	91,200.00	91,200.00
800300 - Fiscal Agent Fees	0.00	43,200.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total:	422,030.00	151,200.00	422,030.00	98,579.10	577,200.00	0.00	579,300.00	579,300.00
Division: 650 - Internal Investments Total:	422,030.00	151,200.00	422,030.00	98,579.10	577,200.00	0.00	579,300.00	579,300.00
Division: 651 - Debt Service								
Expense								
800100 - Principal Payment	670,000.00	0.00	690,000.00	0.00	565,000.00	0.00	575,000.00	575,000.00
800200 - Interest Expense	119,900.00	101,937.99	104,970.00	85,716.81	66,800.00	36,590.63	55,400.00	55,400.00
800300 - Fiscal Agent Fees	1,000.00	950.00	1,000.00	1,450.00	500.00	0.00	500.00	500.00
Expense Total:	790,900.00	102,887.99	795,970.00	87,166.81	632,300.00	36,590.63	630,900.00	630,900.00
Division: 651 - Debt Service Total:	790,900.00	102,887.99	795,970.00	87,166.81	632,300.00	36,590.63	630,900.00	630,900.00
Fund: 601 - Water Fund Surplus (Deficit):	-3,066,560.00	1,011,855.62	-1,421,030.00	1,547,079.57	-1,180,200.00	617,059.18	-361,600.00	-645,900.00
Fund: 602 - Sewer Fund								
Division: 602 - Sewer								
Revenue								
441100 - Federal Grants	0.00	0.00	0.00	0.00	520,000.00	0.00	550,000.00	550,000.00
443400 - All Other State Grants	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
471110 - Interest Earnings - Investments	14,000.00	55,934.83	29,500.00	35,142.12	26,400.00	0.00	36,100.00	36,100.00
471120 - Unrealized Gain/Loss on Investments	0.00	20,815.89	0.00	-49,339.27	0.00	16,290.47	0.00	0.00
473100 - General Contributions & Donations	0.00	22,800.00	0.00	0.00	0.00	0.00	0.00	0.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	2020		2021		2022		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023 Planning	2023 Final
474110 - Other Reimbursements	0.00	0.00	0.00	0.00	0.00	0.00	95,000.00	95,000.00
482100 - Sewer Sales	5,948,880.00	5,692,827.70	6,060,400.00	6,125,893.21	6,242,400.00	4,885,718.79	6,403,000.00	6,403,000.00
482110 - Sewer Flat Rate Sales	115,000.00	198,076.49	115,000.00	116,633.78	158,900.00	108,431.59	130,000.00	130,000.00
482200 - Connection and Reconnection Fees	500.00	4,760.00	1,200.00	8,923.62	2,700.00	3,750.00	5,000.00	5,000.00
482300 - Penalties and Forfeited Discount	95,000.00	22,725.27	47,500.00	66,844.86	75,800.00	104,808.67	65,000.00	65,000.00
482410 - Sewer Tapping, Miscellaneous Fees	8,000.00	18,887.05	9,300.00	6,894.70	12,200.00	539.85	10,000.00	10,000.00
491110 - Gain/loss on Sale of Fixed Assets	0.00	0.00	0.00	9,750.00	0.00	0.00	0.00	0.00
493100 - Transfer In From Other Funds	0.00	0.00	0.00	0.00	0.00	400,002.00	0.00	0.00
Revenue Total:	6,231,380.00	6,036,827.23	6,262,900.00	6,320,743.02	7,038,400.00	5,519,541.37	7,294,100.00	7,294,100.00
Expense								
611100 - Full Time Employee - Regular	299,600.00	277,431.76	300,200.00	277,246.07	313,900.00	266,376.40	322,100.00	322,100.00
611105 - Part-time Permanent -Regular	12,000.00	0.00	0.00	565.20	0.00	0.00	0.00	0.00
611110 - Temporary Employee - Regular	15,500.00	492.38	16,000.00	7,222.00	16,000.00	10,086.16	16,000.00	16,000.00
611200 - Full Time Employee - Overtime	20,600.00	21,918.78	21,200.00	17,291.18	21,200.00	17,138.37	22,000.00	22,000.00
611300 - Employee Leave	0.00	-8,170.28	0.00	3,392.39	0.00	0.00	0.00	0.00
612100 - Medicare Contribution	4,900.00	4,138.27	4,700.00	4,339.93	4,800.00	4,150.48	5,100.00	5,100.00
612110 - PERA Contribution	24,000.00	21,823.08	22,900.00	21,930.42	23,700.00	20,806.05	25,200.00	25,200.00
612120 - Social Security Contribution	20,800.00	17,694.19	19,900.00	18,557.38	20,100.00	17,746.36	21,300.00	21,300.00
612140 - Health Insurance	37,200.00	39,254.90	41,500.00	46,545.11	49,900.00	45,449.21	57,800.00	56,800.00
612150 - Dental Insurance	900.00	866.30	1,000.00	929.04	1,100.00	846.36	1,100.00	1,100.00
612160 - Life Insurance	100.00	141.97	100.00	139.67	100.00	128.09	100.00	200.00
612170 - Cash Benefit	9,800.00	5,788.55	6,300.00	3,503.40	3,500.00	3,681.33	4,200.00	4,200.00
612180 - Workers' Compensation	5,800.00	5,444.59	5,800.00	6,087.93	6,300.00	4,104.31	5,300.00	5,300.00
612190 - Short Term Disability	0.00	0.00	1,000.00	1,121.99	1,000.00	1,014.76	1,200.00	1,200.00
612195 - Long Term Disability	0.00	0.00	900.00	904.84	800.00	818.91	1,000.00	1,000.00
613125 - Miscellaneous Pay	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00
621100 - Fuels and Lubes	13,260.00	11,247.75	11,000.00	12,053.84	11,000.00	16,377.04	16,000.00	16,000.00
621110 - Clothing/Laundry Allowance	3,670.00	3,042.69	4,000.00	3,386.60	4,000.00	3,557.48	4,000.00	4,000.00
621120 - Office Supplies	310.00	88.48	300.00	80.88	300.00	184.59	300.00	300.00
621130 - Operating Supplies	2,550.00	1,258.32	1,200.00	515.82	1,200.00	1,132.85	1,200.00	1,200.00
621140 - Supplies for Repair & Maintenance	14,280.00	11,581.92	14,000.00	18,538.04	14,000.00	14,086.22	19,000.00	19,000.00
621150 - Small Tools and Minor Equipment	3,060.00	1,021.01	3,000.00	22,240.12	5,000.00	18,037.87	5,000.00	5,000.00
621160 - Work Order Transfer - Parts	3,060.00	4,878.36	6,000.00	4,874.92	6,000.00	5,135.99	6,000.00	6,000.00
631100 - Professional Services	13,566.00	5,860.70	10,000.00	3,639.30	99,300.00	3,589.00	59,500.00	59,500.00
631130 - Insurance - Non-personnel	36,924.00	36,924.00	7,700.00	7,700.04	4,700.00	4,700.04	600.00	600.00
631140 - Admin Charges	230,316.00	295,500.00	251,700.00	251,700.00	253,100.00	253,100.04	273,400.00	273,400.00
632100 - Dues & Subscription , Permit renewals	1,020.00	1,518.75	1,000.00	2,794.00	1,000.00	1,587.49	2,000.00	2,000.00
632110 - Transportation	102.00	15.00	100.00	0.00	100.00	0.00	100.00	100.00
632120 - Conferences and School	3,060.00	2,060.00	3,500.00	2,692.85	7,000.00	5,144.47	7,000.00	7,000.00
633120 - Communication (phones, postage, etc)	15,504.00	15,209.54	15,800.00	15,623.78	15,800.00	13,868.58	16,800.00	16,800.00
634100 - Utility Services	4,717,920.00	4,729,562.54	4,582,300.00	4,585,270.06	4,823,000.00	4,822,903.33	5,230,000.00	5,230,000.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	2020		2021		2022		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023 Planning	2023 Final
635100 - Services Contracted, Non-professional	67,932.00	111,326.74	88,400.00	94,702.26	138,400.00	88,832.30	201,500.00	201,500.00
635110 - Rentals	1,530.00	0.00	1,500.00	4,666.89	7,500.00	6,227.28	1,500.00	1,500.00
635130 - Hardware & Software Support	0.00	9,362.85	5,800.00	21,991.57	5,800.00	23,257.10	25,500.00	25,500.00
638100 - Depreciation	324,156.00	285,622.63	320,910.00	322,715.22	320,900.00	320,900.04	405,000.00	405,000.00
638170 - Work Order Transfer - Labor	0.00	5,092.30	0.00	4,707.94	0.00	3,388.50	0.00	0.00
701100 - Building & Building Improvements	0.00	64,728.34	750,000.00	684,004.76	520,000.00	0.00	0.00	0.00
703100 - Machinery & Equipment	0.00	0.00	45,000.00	0.00	55,000.00	0.00	78,000.00	238,000.00
705100 - Infrastructure	155,555.00	87,224.51	915,000.00	28,333.00	0.00	458,521.15	645,000.00	645,000.00
709999 - Contra Capital Outlay	0.00	-151,952.85	0.00	-712,337.76	0.00	0.00	0.00	0.00
Expense Total:	6,058,975.00	5,917,998.07	7,479,710.00	5,789,770.68	6,755,500.00	6,456,878.15	7,479,800.00	7,638,900.00
Division: 602 - Sewer Surplus (Deficit):	172,405.00	118,829.16	-1,216,810.00	530,972.34	282,900.00	-937,336.78	-185,700.00	-344,800.00
Division: 650 - Internal Investments								
Expense								
800100 - Principal Payment	0.00	0.00	0.00	0.00	40,000.00	0.00	40,000.00	40,000.00
800200 - Interest Expense	0.00	0.00	0.00	0.00	4,200.00	0.00	3,400.00	3,400.00
Expense Total:	0.00	0.00	0.00	0.00	44,200.00	0.00	43,400.00	43,400.00
Division: 650 - Internal Investments Total:	0.00	0.00	0.00	0.00	44,200.00	0.00	43,400.00	43,400.00
Division: 651 - Debt Service								
Expense								
800100 - Principal Payment	35,000.00	0.00	35,000.00	0.00	0.00	0.00	0.00	0.00
800200 - Interest Expense	8,500.00	8,087.50	7,480.00	6,729.20	0.00	0.00	0.00	0.00
Expense Total:	43,500.00	8,087.50	42,480.00	6,729.20	0.00	0.00	0.00	0.00
Division: 651 - Debt Service Total:	43,500.00	8,087.50	42,480.00	6,729.20	0.00	0.00	0.00	0.00
Fund: 602 - Sewer Fund Surplus (Deficit):	128,905.00	110,741.66	-1,259,290.00	524,243.14	238,700.00	-937,336.78	-229,100.00	-388,200.00
Fund: 603 - Storm Water Fund								
Division: 603 - Storm								
Revenue								
421500 - Directly to City - Principal	0.00	1,497.44	500.00	879.89	500.00	238.26	500.00	500.00
441100 - Federal Grants	0.00	0.00	0.00	0.00	480,000.00	0.00	0.00	180,000.00
443400 - All Other State Grants	0.00	0.00	0.00	225,449.44	0.00	174,550.56	0.00	0.00
445200 - Watershed District Grants	0.00	118,409.78	0.00	50,000.00	0.00	69,463.40	0.00	0.00
471110 - Interest Earnings - Investments	15,000.00	54,717.26	16,400.00	36,301.05	25,800.00	0.00	34,900.00	34,900.00
471120 - Unrealized Gain/Loss on Investments	0.00	22,068.99	0.00	-49,157.10	0.00	16,827.70	0.00	0.00
473100 - General Contributions & Donations	0.00	141,016.00	0.00	0.00	0.00	0.00	0.00	0.00
474110 - Other Reimbursements	0.00	126.77	0.00	0.00	0.00	0.00	0.00	60,000.00
475900 - Miscellaneous Revenues	0.00	0.14	0.00	0.87	0.00	0.00	0.00	0.00
483110 - Storm Sewer Collection	1,487,400.00	1,516,186.80	1,515,300.00	1,587,168.53	1,721,500.00	1,290,468.31	1,893,700.00	1,893,700.00
483120 - Harris Pond Assessment	3,000.00	3,825.82	3,400.00	3,914.84	3,500.00	4,222.58	3,900.00	3,900.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...							Defined Budgets	
	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 Total Activity	2022 Total Budget	2022 YTD Activity	2023 Planning	2023 Final
483300 - Storm Sewer Penalties	14,000.00	2,944.67	7,000.00	9,115.72	10,700.00	17,289.79	11,700.00	11,700.00
Revenue Total:	1,519,400.00	1,860,793.67	1,542,600.00	1,863,673.24	2,242,000.00	1,573,060.60	1,944,700.00	2,184,700.00
Expense								
611100 - Full Time Employee - Regular	423,000.00	384,251.18	378,400.00	364,071.13	439,500.00	340,956.54	458,500.00	457,600.00
611200 - Full Time Employee - Overtime	11,100.00	25,603.33	11,400.00	19,919.29	11,400.00	23,402.61	12,000.00	12,000.00
612100 - Medicare Contribution	6,400.00	5,788.92	5,600.00	5,417.77	6,100.00	5,143.94	6,700.00	6,600.00
612110 - PERA Contribution	32,600.00	29,940.04	28,900.00	28,477.77	32,000.00	26,521.93	34,400.00	34,300.00
612120 - Social Security Contribution	26,200.00	24,755.80	23,900.00	23,170.64	26,100.00	21,998.20	28,200.00	28,100.00
612140 - Health Insurance	58,700.00	53,787.58	52,900.00	56,425.83	67,700.00	53,317.05	74,800.00	73,600.00
612150 - Dental Insurance	1,300.00	1,099.95	1,100.00	1,073.77	1,500.00	942.66	1,400.00	1,400.00
612160 - Life Insurance	300.00	184.82	200.00	175.06	200.00	158.31	200.00	300.00
612170 - Cash Benefit	12,800.00	7,253.97	7,900.00	4,599.57	4,600.00	5,387.52	6,400.00	6,400.00
612180 - Workers' Compensation	9,700.00	9,184.56	9,700.00	8,499.96	9,700.00	5,989.69	8,000.00	8,000.00
612190 - Short Term Disability	0.00	0.00	1,300.00	1,454.18	1,300.00	1,273.17	1,600.00	1,600.00
612195 - Long Term Disability	0.00	0.00	1,000.00	1,182.15	1,000.00	1,032.95	1,200.00	1,200.00
621100 - Fuels and Lubes	0.00	4,281.45	0.00	4,838.93	3,500.00	5,850.16	5,000.00	5,000.00
621110 - Clothing/Laundry Allowance	400.00	0.00	500.00	752.94	500.00	545.47	500.00	500.00
621130 - Operating Supplies	5,500.00	0.00	3,600.00	402.95	3,600.00	8.27	3,600.00	3,600.00
621140 - Supplies for Repair & Maintenance	15,000.00	15,921.72	10,000.00	9,886.49	10,000.00	6,723.96	10,000.00	10,000.00
621150 - Small Tools and Minor Equipment	2,100.00	1,910.95	2,100.00	5,576.33	22,100.00	12,732.95	13,100.00	13,100.00
621160 - Work Order Transfer - Parts	0.00	2,307.93	2,500.00	80.27	1,500.00	317.40	1,500.00	1,500.00
631100 - Professional Services	107,140.00	21,501.23	207,120.00	16,831.12	227,100.00	6,494.37	356,200.00	296,200.00
631130 - Insurance - Non-personnel	1,632.00	1,632.00	500.00	500.04	500.00	500.04	500.00	500.00
631140 - Admin Charges	139,944.00	159,600.00	176,200.00	176,199.96	179,400.00	179,400.00	195,200.00	195,200.00
632100 - Dues & Subscription , Permit renewals	3,500.00	3,999.40	4,000.00	2,900.00	10,000.00	2,900.00	10,000.00	10,000.00
632120 - Conferences and School	1,500.00	0.00	500.00	724.95	2,000.00	1,014.00	5,000.00	5,000.00
633100 - Advertising	500.00	0.00	300.00	0.00	300.00	0.00	300.00	300.00
633120 - Communication (phones, postage, etc)	100.00	152.50	200.00	151.25	2,000.00	137.50	2,000.00	2,000.00
634100 - Utility Services	3,000.00	3,625.30	4,500.00	2,929.14	4,500.00	2,348.34	4,500.00	4,500.00
635100 - Services Contracted, Non-professional	255,504.00	139,502.46	223,500.00	194,748.56	505,000.00	271,023.47	465,000.00	565,000.00
635110 - Rentals	400.00	2,354.00	400.00	0.00	14,400.00	4,011.48	400.00	400.00
635130 - Hardware & Software Support	0.00	6,787.15	5,450.00	18,971.18	5,700.00	18,993.64	25,500.00	25,500.00
638100 - Depreciation	300,000.00	349,959.00	317,000.00	358,812.46	317,000.00	317,000.04	380,000.00	380,000.00
638140 - Miscellaneous Expenses	0.00	500.00	0.00	400.00	0.00	50.00	0.00	0.00
638170 - Work Order Transfer - Labor	0.00	1,309.62	0.00	441.65	0.00	1,255.27	0.00	0.00
703100 - Machinery & Equipment	0.00	0.00	0.00	0.00	0.00	0.00	106,000.00	106,000.00
705100 - Infrastructure	1,038,000.00	868,163.55	1,333,000.00	512,933.18	300,000.00	159,815.04	365,000.00	365,000.00
709999 - Contra Capital Outlay	0.00	-868,163.55	0.00	-512,933.18	0.00	0.00	0.00	0.00
Expense Total:	2,456,320.00	1,257,194.86	2,813,670.00	1,309,615.34	2,210,200.00	1,477,245.97	2,582,700.00	2,620,400.00
Division: 603 - Storm Surplus (Deficit):	-936,920.00	603,598.81	-1,271,070.00	554,057.90	31,800.00	95,814.63	-638,000.00	-435,700.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	Defined Budgets								
	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 Total Activity	2022 Total Budget	2022 YTD Activity	2023 Planning	2023 Final	
Division: 650 - Internal Investments									
Expense									
800100 - Principal Payment	0.00	0.00	0.00	0.00	25,000.00	0.00	30,000.00	30,000.00	
800200 - Interest Expense	0.00	0.00	0.00	0.00	3,000.00	0.00	2,600.00	2,600.00	
Expense Total:	0.00	0.00	0.00	0.00	28,000.00	0.00	32,600.00	32,600.00	
Division: 650 - Internal Investments Total:	0.00	0.00	0.00	0.00	28,000.00	0.00	32,600.00	32,600.00	
Division: 651 - Debt Service									
Expense									
800100 - Principal Payment	25,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00	
800200 - Interest Expense	6,400.00	6,100.00	5,590.00	4,981.72	0.00	0.00	0.00	0.00	
Expense Total:	31,400.00	6,100.00	35,590.00	4,981.72	0.00	0.00	0.00	0.00	
Division: 651 - Debt Service Total:	31,400.00	6,100.00	35,590.00	4,981.72	0.00	0.00	0.00	0.00	
Fund: 603 - Storm Water Fund Surplus (Deficit):	-968,320.00	597,498.81	-1,306,660.00	549,076.18	3,800.00	95,814.63	-670,600.00	-468,300.00	
Fund: 609 - Municipal Liquor									
Division: 691 - Store 1 - Cub location									
Revenue									
461120 - Restitution Payments	0.00	12.37	0.00	0.00	0.00	0.00	0.00	0.00	
471110 - Interest Earnings - Investments	0.00	14,528.59	4,300.00	13,381.06	6,800.00	0.00	7,300.00	7,300.00	
471120 - Unrealized Gain/Loss on Investments	0.00	6,784.12	0.00	-14,787.06	0.00	6,202.92	0.00	0.00	
475900 - Miscellaneous Revenues	0.00	98.20	0.00	0.17	0.00	-1.04	0.00	0.00	
484100 - Liquor	1,715,700.00	2,237,495.95	1,790,610.00	2,554,233.83	2,237,500.00	2,051,517.30	2,349,400.00	2,349,400.00	
484200 - Wine	692,800.00	858,454.97	737,030.00	849,148.12	858,500.00	669,121.59	901,400.00	901,400.00	
484300 - Beer	2,153,100.00	2,588,561.04	2,241,130.00	2,643,202.41	2,588,600.00	2,189,609.16	2,718,000.00	2,718,000.00	
484350 - Reward Redemptions	-119,900.00	-143,827.50	-123,496.00	-152,340.00	-143,800.00	-139,163.00	-153,900.00	-153,900.00	
484400 - Miscellaneous Merchandise	100,300.00	118,343.48	103,308.00	130,983.59	188,300.00	118,253.45	138,000.00	138,000.00	
484500 - Cigars, Chewing Tobacco	7,300.00	4,293.46	0.00	0.00	0.00	0.00	0.00	0.00	
484510 - Cigarettes	61,000.00	39,260.00	0.00	0.00	0.00	0.00	0.00	0.00	
484610 - Beer - Deposits/Returns	500.00	-210.00	515.00	-64.39	500.00	482.00	500.00	500.00	
484620 - Cash Over / Short	100.00	-119.38	103.00	210.17	100.00	376.95	100.00	100.00	
484630 - Sales Tax Over / Short	0.00	128.85	0.00	150.27	0.00	49.57	0.00	0.00	
493100 - Transfer In From Other Funds	0.00	80,995.84	0.00	0.00	0.00	0.00	0.00	0.00	
Revenue Total:	4,610,900.00	5,804,799.99	4,753,500.00	6,024,118.17	5,736,500.00	4,896,448.90	5,960,800.00	5,960,800.00	
Expense									
500100 - Cost of Goods Sold	3,343,000.00	4,035,684.44	3,443,190.00	4,253,391.78	4,035,700.00	3,477,118.48	4,287,500.00	4,287,500.00	
500101 - Cost of Goods Sold - Freight	25,600.00	26,964.27	25,340.00	27,976.63	27,000.00	25,970.95	30,000.00	30,000.00	
611100 - Full Time Employee - Regular	226,000.00	229,783.14	248,300.00	274,164.29	359,200.00	287,323.58	319,400.00	319,400.00	
611105 - Part-time Permanent -Regular	117,000.00	113,503.93	120,300.00	119,804.74	119,800.00	102,154.94	145,400.00	145,400.00	
611110 - Temporary Employee - Regular	0.00	4,786.96	0.00	4,483.64	0.00	0.00	0.00	0.00	
611200 - Full Time Employee - Overtime	2,700.00	4,009.04	2,800.00	5,297.09	2,800.00	5,530.02	2,900.00	2,900.00	
611210 - Temporary/Part-time Employee - Overtime	0.00	21.92	0.00	0.00	0.00	0.00	0.00	0.00	

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	Defined Budgets								
	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 Total Activity	2022 Total Budget	2022 YTD Activity	2023 Planning	2023 Final	
611300 - Employee Leave	0.00	-6,067.72	0.00	2,328.61	0.00	0.00	0.00	0.00	
612100 - Medicare Contribution	5,000.00	4,842.74	5,000.00	5,853.17	6,600.00	5,798.82	6,600.00	6,900.00	
612110 - PERA Contribution	23,800.00	24,155.81	18,700.00	29,576.36	34,400.00	28,002.86	33,200.00	35,000.00	
612120 - Social Security Contribution	21,500.00	20,703.75	21,400.00	25,024.27	28,300.00	24,792.83	28,000.00	28,200.00	
612140 - Health Insurance	45,900.00	51,463.92	53,400.00	41,079.32	49,800.00	23,696.56	27,100.00	26,600.00	
612150 - Dental Insurance	500.00	694.87	800.00	733.43	900.00	308.26	300.00	300.00	
612160 - Life Insurance	100.00	136.63	100.00	163.28	200.00	148.75	200.00	200.00	
612170 - Cash Benefit	5,800.00	5,765.31	5,700.00	7,723.82	8,600.00	13,230.61	14,300.00	14,300.00	
612180 - Workers' Compensation	8,400.00	7,990.71	8,400.00	9,600.65	9,200.00	8,000.05	10,300.00	10,300.00	
612190 - Short Term Disability	0.00	0.00	800.00	1,149.98	1,200.00	1,047.47	1,100.00	1,100.00	
612195 - Long Term Disability	0.00	0.00	700.00	938.73	1,000.00	863.97	900.00	900.00	
613125 - Miscellaneous Pay	0.00	60.00	0.00	175.00	0.00	50.00	0.00	0.00	
613130 - Unemployment Compensation	0.00	50.51	0.00	3,266.01	0.00	0.00	0.00	0.00	
621110 - Clothing/Laundry Allowance	3,000.00	0.00	2,970.00	0.00	3,000.00	2,430.85	3,000.00	3,000.00	
621120 - Office Supplies	1,500.00	156.99	1,490.00	1,296.32	1,500.00	57.50	1,500.00	1,500.00	
621130 - Operating Supplies	15,000.00	15,859.78	14,850.00	16,806.16	14,900.00	14,009.86	14,900.00	14,900.00	
621140 - Supplies for Repair & Maintenance	2,000.00	1,421.92	1,980.00	1,012.71	2,000.00	754.94	2,000.00	2,000.00	
621150 - Small Tools and Minor Equipment	0.00	3,300.00	0.00	9,630.86	0.00	11,410.42	0.00	0.00	
621160 - Work Order Transfer - Parts	500.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00	
631100 - Professional Services	4,200.00	1,989.16	4,160.00	2,226.24	4,000.00	1,700.00	2,700.00	2,700.00	
631130 - Insurance - Non-personnel	8,900.00	8,900.04	9,600.00	9,600.00	9,600.00	9,600.00	9,900.00	9,900.00	
631140 - Admin Charges	54,900.00	54,900.00	101,000.00	101,000.04	126,300.00	105,300.00	132,700.00	132,700.00	
632100 - Dues & Subscription , Permit renewals	5,700.00	7,014.39	9,600.00	5,780.50	9,600.00	6,034.52	9,600.00	9,600.00	
632120 - Conferences and School	2,000.00	179.69	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	
633100 - Advertising	12,100.00	4,766.96	11,980.00	5,137.27	11,000.00	2,030.62	11,000.00	11,000.00	
633110 - Printing & Binding	200.00	1,409.99	200.00	340.40	200.00	72.00	200.00	200.00	
633120 - Communication (phones, postage, etc)	4,800.00	5,632.71	5,000.00	5,366.49	5,000.00	6,010.88	5,000.00	5,000.00	
634100 - Utility Services	36,500.00	19,713.15	28,500.00	23,260.34	28,500.00	21,007.31	28,500.00	28,500.00	
635100 - Services Contracted, Non-professional	90,000.00	101,720.70	119,500.00	125,539.60	119,500.00	93,772.52	145,200.00	145,200.00	
635110 - Rentals	225,400.00	238,421.30	223,150.00	231,072.34	224,000.00	232,371.40	240,000.00	240,000.00	
635130 - Hardware & Software Support	0.00	21,866.28	2,000.00	20,830.43	28,000.00	8,075.96	28,000.00	28,000.00	
638100 - Depreciation	39,100.00	19,076.51	46,000.00	19,213.51	46,000.00	45,999.96	26,000.00	26,000.00	
638140 - Miscellaneous Expenses	5,500.00	0.00	500.00	8.79	500.00	0.00	500.00	500.00	
703100 - Machinery & Equipment	15,000.00	10,747.83	0.00	0.00	0.00	0.00	0.00	0.00	
704100 - Furniture & Fixtures	32,500.00	21,974.35	0.00	10,000.00	0.00	0.00	0.00	0.00	
709999 - Contra Capital Outlay	0.00	-32,722.18	0.00	-10,000.00	0.00	0.00	0.00	0.00	
993100 - Transfer Out to Other Funds	278,500.00	278,499.96	278,500.00	278,499.96	278,500.00	278,499.96	278,500.00	278,500.00	
Expense Total:	4,662,600.00	5,309,379.76	4,818,410.00	5,669,352.76	5,599,300.00	4,843,176.85	5,848,900.00	5,850,700.00	
Division: 691 - Store 1 - Cub location Surplus (Deficit):	-51,700.00	495,420.23	-64,910.00	354,765.41	137,200.00	53,272.05	111,900.00	110,100.00	

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	2020		2021		2022		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023 Planning	2023 Final
Division: 692 - Store 2 - Hwy 65 location								
Revenue								
475900 - Miscellaneous Revenues	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00
484100 - Liquor	444,100.00	373,376.80	466,180.00	480,988.76	478,100.00	366,419.72	435,400.00	435,400.00
484200 - Wine	158,600.00	138,091.78	172,114.00	165,303.85	173,400.00	127,917.94	164,700.00	164,700.00
484300 - Beer	651,000.00	498,017.76	679,288.00	629,066.47	700,100.00	498,863.58	595,000.00	595,000.00
484350 - Reward Redemptions	-37,700.00	-32,827.50	-38,831.00	-37,515.00	-42,900.00	-28,835.00	-38,000.00	-38,000.00
484400 - Miscellaneous Merchandise	28,200.00	21,320.78	29,046.00	26,756.34	30,200.00	21,918.63	28,000.00	28,000.00
484500 - Cigars, Chewing Tobacco	800.00	159.14	0.00	0.00	0.00	0.00	0.00	0.00
484510 - Cigarettes	24,700.00	7,635.00	0.00	0.00	0.00	0.00	0.00	0.00
484620 - Cash Over / Short	100.00	255.52	103.00	80.64	100.00	135.92	100.00	100.00
484630 - Sales Tax Over / Short	0.00	128.86	0.00	150.24	0.00	49.59	0.00	0.00
Revenue Total:	1,269,800.00	1,006,208.14	1,307,900.00	1,264,831.30	1,339,000.00	986,470.38	1,185,200.00	1,185,200.00
Expense								
500100 - Cost of Goods Sold	965,000.00	839,053.72	980,900.00	944,894.61	1,032,000.00	752,577.51	874,900.00	874,900.00
500101 - Cost of Goods Sold - Freight	8,100.00	5,139.22	8,020.00	5,695.23	6,200.00	4,757.58	6,200.00	6,200.00
611100 - Full Time Employee - Regular	111,000.00	133,032.27	148,300.00	117,246.52	81,100.00	64,179.89	73,100.00	73,100.00
611105 - Part-time Permanent -Regular	20,000.00	6,156.58	20,600.00	5,978.27	21,100.00	5,996.96	26,200.00	26,200.00
611200 - Full Time Employee - Overtime	3,000.00	4,008.87	3,100.00	3,058.81	3,100.00	3,331.68	3,200.00	3,200.00
612100 - Medicare Contribution	2,000.00	1,967.05	2,100.00	1,779.60	1,400.00	1,052.35	1,400.00	1,500.00
612110 - PERA Contribution	10,000.00	10,328.46	11,200.00	9,287.11	7,500.00	5,470.67	7,400.00	7,700.00
612120 - Social Security Contribution	8,000.00	8,412.89	9,000.00	7,612.78	6,000.00	4,501.60	6,000.00	6,100.00
612140 - Health Insurance	16,400.00	30,657.42	32,300.00	26,061.01	21,000.00	14,925.42	17,800.00	17,500.00
612150 - Dental Insurance	500.00	692.63	800.00	572.82	400.00	279.24	300.00	300.00
612160 - Life Insurance	100.00	92.05	100.00	80.65	100.00	44.21	0.00	100.00
612170 - Cash Benefit	0.00	0.00	0.00	1,760.33	2,900.00	2,612.99	2,900.00	2,900.00
612180 - Workers' Compensation	3,400.00	3,235.08	3,400.00	3,181.72	3,700.00	1,481.61	1,900.00	1,900.00
612190 - Short Term Disability	0.00	0.00	400.00	481.78	300.00	244.77	300.00	300.00
612195 - Long Term Disability	0.00	0.00	400.00	393.34	200.00	198.67	200.00	200.00
613125 - Miscellaneous Pay	0.00	40.00	0.00	0.00	0.00	0.00	0.00	0.00
621110 - Clothing/Laundry Allowance	1,000.00	0.00	990.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
621120 - Office Supplies	100.00	0.00	100.00	0.00	100.00	0.00	100.00	100.00
621130 - Operating Supplies	1,100.00	580.82	1,090.00	60.57	1,100.00	486.16	1,100.00	1,100.00
621140 - Supplies for Repair & Maintenance	10,000.00	580.78	7,400.00	0.00	7,400.00	19.98	1,000.00	1,000.00
621150 - Small Tools and Minor Equipment	0.00	2,200.00	0.00	784.31	0.00	11,410.42	0.00	0.00
631100 - Professional Services	10,000.00	1,746.61	9,900.00	1,369.68	9,900.00	1,275.00	1,600.00	1,600.00
631130 - Insurance - Non-personnel	3,200.00	3,200.04	3,300.00	3,300.00	3,400.00	3,399.96	3,600.00	3,600.00
632100 - Dues & Subscription , Permit renewals	100.00	1.00	100.00	20.50	100.00	0.00	100.00	100.00
633100 - Advertising	3,000.00	27.72	2,970.00	0.00	3,000.00	0.00	3,000.00	3,000.00
633120 - Communication (phones, postage, etc)	4,200.00	4,528.25	4,160.00	4,250.74	4,200.00	4,770.20	4,200.00	4,200.00
634100 - Utility Services	17,000.00	13,175.55	15,300.00	14,728.85	15,300.00	13,968.00	15,300.00	15,300.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 12/31/2022

ExpObject;RevSourc...	2020		2021		2022		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023 Planning	2023 Final
635100 - Services Contracted, Non-professional	31,000.00	24,461.69	30,690.00	27,361.57	30,700.00	47,253.63	30,000.00	30,000.00
638100 - Depreciation	14,600.00	15,745.72	18,000.00	17,455.25	18,000.00	18,000.00	18,000.00	18,000.00
638140 - Miscellaneous Expenses	500.00	0.00	200.00	0.00	200.00	0.00	200.00	200.00
638180 - Pmts to Other Agencies	100.00	69.14	100.00	69.14	100.00	69.14	100.00	100.00
701100 - Building & Building Improvements	0.00	55,295.00	150,000.00	0.00	150,000.00	0.00	0.00	110,000.00
709999 - Contra Capital Outlay	0.00	-55,295.00	0.00	0.00	0.00	0.00	0.00	0.00
993100 - Transfer Out to Other Funds	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
Expense Total:	1,303,400.00	1,169,133.56	1,524,920.00	1,257,485.19	1,491,500.00	1,023,307.64	1,161,100.00	1,271,400.00
Division: 692 - Store 2 - Hwy 65 location Surplus (Deficit):	-33,600.00	-162,925.42	-217,020.00	7,346.11	-152,500.00	-36,837.26	24,100.00	-86,200.00
Fund: 609 - Municipal Liquor Surplus (Deficit):	-85,300.00	332,494.81	-281,930.00	362,111.52	-15,300.00	16,434.79	136,000.00	23,900.00
Report Surplus (Deficit):	-4,311,198.00	5,624,631.62	-5,519,870.00	792,024.34	-3,258,800.00	15,645,035.86	-1,665,200.00	-9,803,600.00

Fund Summary

Fund	2020		2021		2022		Defined Budgets		2023 Final
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023 Planning		
101 - General Fund	2,045,000.00	3,431,365.22	0.00	-2,968,481.78	0.00	-5,057,035.08	0.00	0.00	
225 - Cable TV Fund	-81,380.00	-37,822.31	-80,110.00	-39,733.62	-83,100.00	-61,874.75	-93,500.00	-93,100.00	
237 - Solid Waste Abatement	2,170.00	-2,086.35	11,700.00	-1,679.29	2,500.00	-67,181.64	2,400.00	-9,100.00	
260 - Police Activity Fund	-800.00	3,325.47	0.00	10,890.69	0.00	-36,936.01	300.00	200.00	
270 - Springbrook NC Fund	12,187.00	-56,171.91	-32,000.00	-15,475.74	-12,900.00	-113,660.44	-28,500.00	-27,500.00	
405 - Capital Improvements-BLDG	-424,500.00	-123,706.08	-168,000.00	-75,947.71	-198,000.00	-142,123.77	40,000.00	0.00	
406 - Capital Improvements-STR	-556,200.00	553,834.40	-622,650.00	400,875.89	-960,800.00	-372,492.57	-446,600.00	-1,096,600.00	
407 - Capital Improvements-PKS	-1,212,000.00	-261,171.43	-407,000.00	18,760.61	-380,000.00	21,554,079.31	-80,000.00	-6,154,000.00	
409 - Capital Improvements-INFO TECH	-72,700.00	16,045.08	-9,300.00	105,962.79	-96,000.00	-184,248.38	-129,000.00	-147,000.00	
410 - Capital Equipment Fund	-31,700.00	48,428.63	56,400.00	374,342.09	-577,500.00	334,537.37	195,000.00	-798,000.00	
601 - Water Fund	-3,066,560.00	1,011,855.62	-1,421,030.00	1,547,079.57	-1,180,200.00	617,059.18	-361,600.00	-645,900.00	
602 - Sewer Fund	128,905.00	110,741.66	-1,259,290.00	524,243.14	238,700.00	-937,336.78	-229,100.00	-388,200.00	
603 - Storm Water Fund	-968,320.00	597,498.81	-1,306,660.00	549,076.18	3,800.00	95,814.63	-670,600.00	-468,300.00	
609 - Municipal Liquor	-85,300.00	332,494.81	-281,930.00	362,111.52	-15,300.00	16,434.79	136,000.00	23,900.00	
Report Surplus (Deficit):	-4,311,198.00	5,624,631.62	-5,519,870.00	792,024.34	-3,258,800.00	15,645,035.86	-1,665,200.00	-9,803,600.00	