



**The City of Maumelle
Approved Budget**

For the Year 2023

Caleb Norris, Mayor

Tina Timmons, City Clerk/Treasurer

Liz Mathis, Director of Finance



December 19, 2022

To the Maumelle City Council:

We respectfully submit, the 2023 operating budget for the City of Maumelle for approval by the Council on December 19, 2022. The 2023 Budget continues to follow the City's budget policy, which is to provide for and maintain an appropriate level of general government operating expenses for services funded from current resources. However, capital improvements can and will be funded from fund balance when appropriate. The City's Department Heads may request transfers of funds within each subcategory of that department's appropriated personnel, operations, and capital improvement funds. Transfers of appropriations between departments or between subcategories within a department, require the approval of the City Council. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the level of each department's subcategories: personnel, operations, and capital improvements.

The City structure is three major funds – General, Street, and Sanitation. Each major fund is a standalone fund and must have a balanced operating budget where revenues exceed expenditures or revenues equal expenditures. In some instances fund balances have been used to fund Capital projects or reduce the fund balance excess from prior years. Special Revenue funds will be setup to account for Grants or other funds for which the use is designated/required by the funding source.

Selected Budget Highlights

General Fund

1. **Revenues:** General Fund revenues for 2023 total \$16,784,600; an increase of \$1,060,725 (7%) from the 2022 budget. The increase in revenues is based on 2022 projected actuals and does not reflect any planned revenue growth. There is a \$3,105,386 appropriation from the General Fund to fund related capital expenses budgeted for 2023. In some areas, fees for service revenues have been increased or reduced to reflect more recent actual data.
2. **Maintenance and Operating Expenditures:** Operating expenditures (including personnel) have an overall increase of \$946,215 (6%) for 2023. This increase is primarily related to personnel in a combination of both salaries and benefits as well as several position changes and 6 new budgeted positions. The new budgeted positions include a City Engineer, two Police Officers and three Fire Lieutenants. All departments reviewed their initial budgets for any needed changes and were able to communicate any requested items not included in the budget directly to the council during the recent budget meetings.
3. **Capital Expenditures:** After several years of extremely limited capital budget items, the General Fund has 25 capital items budget. These projects include technology upgrades,

facility improvements at both the Police & Fire Stations, 5 new police vehicles, a new in-car and body camera system, reporting and station alerting upgrades for both Police & Fire needed for PSAP consolidation, a zodiac rescue boat, vehicle and equipment replacements in Animal Services, Public Works and Parks, Pickleball Courts, and the Gateway Park.

Street Fund

1. **Revenues:** Budgeted revenues for 2023 are \$2,073,000; a decrease of \$594,000 (23%). This change is mainly attributed to a decrease in State Turnback Funds which was anticipated for 2022 but did not occur to the extent expected. There is a \$998,800 appropriation from the Street Fund balance in 2023.
2. **Maintenance and Operating Expenditures:** Operating expenditures decreased by \$512,588 (45.9%). This decrease is largely attributed to budgeted operating transfers for matching grants on street projects in the previous year. Personnel expenses are increasing by \$69,237 (6.9%) which includes a 3% merit increase and health insurance premium increases.
3. **Capital Expenditures:** Capital expenditures increased by \$640,274 (not including rollover items in the amended budget). Projects include equipment replacements, a street sweeper replacement, asphalt street overlays & sealing, street striping, a traffic signal at Hwy 100 & Audubon Drive, along with continued drainage & path improvements. Total capital expenditures for 2023 are \$1,390,275.

Sanitation Fund

1. **Revenues:** Budgeted revenues for 2023 decreased by \$10,000 (-0.8%) to better reflect trends seen in current year actuals. There is a \$688,756 appropriation from the Sanitation Fund balance in 2022. A sanitation rate study is budgeted for 2023 to evaluate current sanitation rates compared to the costs to provide the service.
2. **Total Expenses:** Budgeted operating expenses are increasing by \$35,825 (5.4%) and personnel expenses are increasing by \$51,830 (5.2%). The Sanitation Fund \$280,506 in Capital expenditures which include several dumpster and dumper replacements as well as a new Knuckle Boom truck.

The 2023 budget is a balanced budget, as required by state law. It provides a fiscally conservative financial and operating plan for the City of Maumelle that management believes will continue to deliver quality services to the citizens. We look forward to serving the citizens of Maumelle in 2023.

Respectfully submitted,

Caleb Norris
Mayor

Liz Mathis
Director of Finance

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General Fund Summary

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Major General Revenues										
* (31110) County Millage	2,116,265	2,134,410	2,156,788	1,739,339	2,100,000	2,270,000	2,270,000	2,175,000	-95,000	-4.2%
(31820) Utility Franchise Tax	1,610,520	1,592,099	1,695,574	1,668,474	1,600,000	1,690,000	1,690,000	1,800,000	110,000	6.5%
(33010) State Turnback	271,336	233,185	289,545	267,999	288,000	288,000	288,000	288,000	0	0.0%
(33020) County Sales Tax	3,921,413	4,080,615	4,797,112	5,337,303	4,165,000	4,725,000	4,725,000	5,335,000	610,000	12.9%
(33030) City Sales Tax	2,752,020	2,843,833	3,320,750	3,459,066	2,972,000	3,300,000	3,300,000	3,500,000	200,000	6.1%
(33031) City Sales Tax-.5% Pol & Fire	1,230,678	0	0	0	0	0	0	0	0	0.0%
Department & Other Revenues										
Public Safety	-65,211	2,160,440	2,326,442	2,488,164	2,228,800	2,407,325	2,417,825	2,529,050	111,225	4.6%
Parks & Recreation	-439	268,222	338,544	382,851	422,550	401,550	401,550	407,000	5,450	1.4%
Senior Services	-4,219	153,601	176,682	260,232	257,500	216,000	216,000	290,550	74,550	34.5%
Legal & Judicial	105,793	129,805	154,241	167,444	130,000	150,000	150,000	174,000	24,000	16.0%
Planning & Permits	193,131	258,408	266,675	633,836	277,000	267,000	267,000	270,000	3,000	1.1%
Grants & Donations	155,827	299,408	13,656	4,553	0	0	1,538	0	-1,538	-100.0%
Investments Earnings	20,375	17,644	9,243	11,071	5,000	6,000	6,000	11,000	5,000	83.3%
Miscellaneous Revenue	208,857	161,498	844,371	267,575	742,997	3,000	74,000	5,000	-69,000	-93.2%
Fund Balance Appropriation					541,848		1,035,787	3,105,386		
TOTAL REVENUES	12,516,346	14,333,168	16,389,623	16,687,907	15,730,695	15,723,875	16,842,700	19,889,986	3,047,286	18.1%
Expenditures										
Personnel	10,300,345	10,045,222	7,412,108	11,078,621	11,395,255	12,006,265	12,118,214	12,890,155	771,941	6.4%
Operating	4,211,897	5,059,311	3,100,790	3,480,714	3,488,050	3,619,272	4,460,648	3,892,971	-567,677	-12.7%
Capital	451,548	600,194	778,255	179,364	847,390	94,000	263,838	3,106,860	2,843,022	1077.6%
TOTAL EXPENDITURES	14,963,790	15,704,727	11,291,153	14,738,699	15,730,695	15,719,537	16,842,700	19,889,986	3,047,286	18.1%
Adjustment to Fund Balance	-2,447,444	-1,371,559	5,098,470	1,949,208	0	4,338	0	0	0	0.0%

Full Time Equivalents

162.2 160.9 160.9 166.34

Increase/Decrease

-4.2 -1.3 0.0 5.4



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General Fund Expenditures Summary

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Personnel & Operating Expenditures										
City Wide Services	1,429,954	1,194,833	1,062,723	1,460,323	1,096,763	1,213,111	1,388,026	1,251,342	-136,684	-9.8%
Administration	137,823	121,474	107,926	116,479	127,350	139,350	139,350	136,750	-2,600	-1.9%
Mayor	524,384	514,476	498,155	459,884	512,192	539,935	539,935	645,035	105,100	19.5%
Council	72,852	63,349	64,351	66,995	65,506	70,090	70,090	74,356	4,266	6.1%
City Clerk	146,231	133,973	154,709	150,933	152,784	165,280	165,280	211,245	45,965	27.8%
Finance	246,404	307,081	286,482	313,441	293,047	312,066	335,897	351,669	15,772	4.7%
Human Resources	142,004	138,033	101,465	119,877	111,855	132,503	132,503	150,193	17,690	13.4%
City Attorney	126,939	121,105	135,978	133,145	155,173	156,092	156,092	164,192	8,100	5.2%
Courts	182,968	193,314	192,430	186,790	213,274	222,464	222,464	278,902	56,438	25.4%
Police	3,599,948	3,983,361	2,784,144	4,079,614	4,132,127	4,531,528	4,540,028	4,834,505	294,477	6.5%
Fire	3,345,602	3,156,810	996,947	3,570,626	3,743,588	4,000,004	4,030,620	4,389,966	359,346	8.9%
Animal Services	309,994	308,644	287,295	330,449	299,431	320,026	335,564	404,665	69,101	20.6%
Public Works	742,294	1,726,926	736,258	770,826	733,023	802,869	815,211	861,252	46,041	5.6%
Parks & Recreation	1,568,402	1,565,632	1,516,450	1,678,472	1,695,662	1,794,073	1,794,073	1,819,748	25,675	1.4%
Senior Services	671,927	555,934	608,944	659,573	663,493	655,110	655,110	701,862	46,752	7.1%
Planning & Permits	562,275	422,902	472,564	461,908	469,798	512,203	516,668	507,445	-9,224	-1.8%
Total Operating Expenditures	13,810,001	14,507,847	10,006,821	14,559,335	14,465,066	15,566,704	15,836,911	16,783,126	946,215	6.0%
Capital										
City Wide Services	38,412	18,225	0	49,640	0	0	51,415	100,000	48,585	94.5%
Courts	0	15,112	0	3,163	0	5,000	5,000	0	-5,000	-100.0%
Police	63,994	138,540	0	0	0	0	0	713,500	713,500	0.0%
Fire	81,836	223,375	647,298	117,739	690,890	45,000	163,423	125,510	-37,913	-23.2%
Animal Services	8,400	15,005	0	0	0	0	0	75,000	75,000	0.0%
Public Works	106,892	117,316	0	0	25,000	25,000	25,000	122,850	97,850	391.4%
Parks & Recreation	102,300	63,205	130,957	8,822	131,500	19,000	19,000	1,970,000	1,951,000	10268.4%
Senior Services	49,714	0	0	0	0	0	0	0	0	0.0%
Planning & Permits	0	9,417	0	0	0	0	0	0	0	0.0%
Total Capital Expenditures	451,548	600,195	778,255	179,364	847,390	94,000	263,838	3,106,860	2,843,022	1077.6%
TOTAL EXPENDITURES	14,261,549	15,108,042	10,785,076	14,738,699	15,312,456	15,660,704	16,100,749	19,889,986	3,789,237	23.5%



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General Fund Capital Improvement Schedule

Department	Account Code	Description	Amount
City Wide Services	57411 - Office Equipment	Firewall Replacement	\$32,000
	57411 - Office Equipment	Network Switch Replacements	\$50,000
	57411 - Office Equipment	Server Upgrades	\$3,000
	57411 - Office Equipment	Backup & Disaster Recover System	\$15,000
	Total City Wide Services		\$100,000
Police	57200 - Buildings	Roof Replacement	\$25,500
	57200 - Buildings	HVAC Evaporator Coil Replacement	\$15,000
	57410 - Vehicles	5 Police Vehicles (including equipment)	\$280,000
	57414 - Public Safety Equip	In Car & Body Camera System	\$253,000
	57600 - Misc Capital	Reporting Software System Upgrade	\$140,000
	Total Police		\$713,500
Fire	57200 - Buildings	Water Damage Repairs	\$10,600
	57200 - Buildings	Architect & Engineering for Police & Fire Training Center	\$30,000
	57410 - Vehicles	Zodiac Rescue Boat	\$28,500
	57410 - Vehicles	Rebuild Engine on Standby 2	\$20,000
	57414 - Public Safety Equip	Station Alerting Upgrade	\$36,410
Total Fire			\$125,510

Fire	57410 - Vehicles	Truck with Full Dog Box	\$75,000
		Total Animal Services	\$75,000
Public Works	57400 - Equipment	Groomer Mower	\$10,300
	57400 - Equipment	Groomer Mower	\$10,300
	57400 - Equipment	Tire Mounting & Balance Machine	\$15,750
	57410 - Vehicles	Flee Maint Service/Parts Truck	\$61,500
	57512- Infrastructure Drainage	Drainage	\$25,000
		Total Public Works	\$122,850
Parks	57200 - Buildings	Metal Roof Rolling Oaks Maint Shop	\$7,000
	57400 - Equipment	Mower (replaces 2005 Mower)	\$23,000
	57410 - Vehicles	Work Truck (Replaces 1998 truck)	\$40,000
	57600 - Misc Capital	Pickleball Courts	\$600,000
	57600 - Misc Capital	Gateway Park	\$1,300,000
		Total Parks	\$1,970,000
Total CIP			\$3,106,860



2023 Approved Budget

City Wide Services (491)

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Personnel										
(42600) Workers Compensation	119,482	0	0	0	0	0	0	0	0	100.0%
(43311) Admin Costs - DCAP/FSA Plans	2,030	3,737	2,531	2,254	0	2,700	2,700	2,700	0	0.0%
Total Personnel	121,512	3,737	2,531	2,254	0	2,700	2,700	2,700	0	0.0%
Operating Expenditures										
(43600) Membership Dues	0	0	0	5,577	0	5,500	5,500	5,500	0	0.0%
(46015) Civil Service Commission	6,481	2,975	3,052	0	5,000	0	0	0	0	0.0%
(47400) Equipment < \$5000	2,341	28,743	-1,055	0	29,500	500	500	500	0	0.0%
(43201) Professional - Other	28,240	38,955	37,965	5,060	43,000	5,060	5,060	5,060	0	0.0%
*** (43208) Revenue Office	14,868	13,998	23,058	30,740	12,000	12,100	12,100	0	-12,100	-100.0%
(43210) Software Licensing	0	26,121	15,697	157,056	21,672	82,745	115,460	110,795	-4,665	-4.0%
(43211) Professional - Engineering	42,065	27,528	41,659	22,661	44,000	44,000	44,000	24,500	-19,500	-44.3%
** (43212) Professional - Audit	23,400	24,500	21,300	115,772	40,000	60,000	167,200	69,000	-98,200	-58.7%
(43214) Professional - Legal	500	0	9,480	20,000	500	500	20,500	500	-20,000	-97.6%
(43231) MEMS Appropriation	0	0	82,327	86,574	82,327	82,327	82,327	35,311	-47,016	-57.1%
(43233) Strategic Planning	0	8,100	0	5,327	0	0	15,000	0	-15,000	-100.0%
(43237) Licenses & Permits	0	0	512	0	0	0	0	0	0	0.0%
(43611) Metroplan	15,790	15,790	15,790	17,711	15,790	19,251	19,251	19,251	0	0.0%
(43612) ARML Legal Defense Fund	26,474	34,709	31,697	44,919	35,000	34,000	34,000	26,000	-8,000	-23.5%
(44327) Communication System Maint	23,226	21,426	13,399	0	21,000	0	0	0	0	0.0%
**** (44328) Computer Maintenance	65,591	251,378	75,010	213,784	57,238	171,812	171,812	265,160	93,348	54.3%
(45212) Liability Insurance	270,123	146,229	143,151	191,857	133,500	139,600	139,600	153,000	13,400	9.6%
(45214) Damages Incurred	0	0	0	1,168	0	0	0	0	0	0.0%
(45611) Subscriptions	0	0	0	551	0	780	780	780	0	0.0%
(46216) Internet Services	17,459	14,857	14,947	1,038	20,000	0	0	0	0	100.0%
(48011) Election Fees	0	0	0	1,038	0	15,000	15,000	0	-15,000	-100.0%
(48012) Bad Debt/ Debt Write-Off	2,194	0	0	0	0	0	0	0	0	100.0%
(46217) Electricity - Street Lighting	119,970	0	0	0	0	0	0	0	0	0.0%
* (48014) Operating Transfer	649,720	535,787	532,203	537,236	536,236	537,236	537,236	533,285	-3,951	-0.7%
Total Operating Expenditures	1,308,442	1,191,096	1,060,192	1,458,069	1,096,763	1,210,411	1,385,326	1,248,642	-136,684	-9.9%
Capital	38,412	18,225	0	49,640	0	0	51,415	100,000	48,585	94.5%
TOTAL EXPENDITURES	1,468,366	1,213,058	1,062,723	1,509,963	1,096,763	1,213,111	1,439,441	1,351,342	-88,099	-6.1%

* Operating Transfer out to the Debt Service Fund to cover Bond Payment Principal and Interest on the 2019 Franchise Fee Bonds

** Budgeted funds are only required for 1 audit year, actuarial and arbitrage services.

*** New Agreement with the State no longer requires the City to pay phone and internet expenses for the Revenue Department

**** Includes an upgrade to Office 365 which overtime will replace the need for a mail server and some servers.



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491 - City Wide Capital Improvement Schedule

Account Code	Description	Amount
57411 - Office Furniture & Equipment	Firewall Replacement	\$32,000
57411 - Office Furniture & Equipment	Network Switch Replacements	\$50,000
57411 - Office Furniture & Equipment	Server Upgrades	\$3,000
57411 - Office Furniture & Equipment	Backup & Disaster Recovery System	\$15,000
Total CIP		\$100,000



2023 Approved Budget

Administration (410)

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Revenue										
(31020) City Store Revenue	0	0	0	1,285	2,000	2,000	2,000	2,000	0	0.0%
TOTAL REVENUES	0	0	0	1,285	2,000	2,000	2,000	2,000	0	0.0%
Personnel										
(43314) Employee Assistance	1,680	2,530	0	0	2,500	0	0	0	0	0.0%
(43315) Education Reimbursement	0	0	1,836	1,333	5,000	8,000	8,000	8,000	0	0.0%
Total Personnel	1,680	2,530	1,836	1,333	7,500	8,000	8,000	8,000	0	0.0%
Operating Expenditures										
(44310) Grounds Maintenance	0	0	0	178	0	3,000	3,000	3,000	0	0.0%
(44311) Building Maintenance	15,599	15,365	18,497	14,867	11,000	10,350	9,350	10,850	1,500	16.0%
(44315) Equipment Maintenance	144	96	0	1,619	300	300	1,300	300	-1,000	-76.9%
(45413) Promotional Materials	159	18	0	67	250	250	250	250	0	0.0%
(46012) Office Supplies	4,694	3,609	3,617	3,252	4,000	4,000	4,000	4,500	500	12.5%
(46013) Printing	2,717	3,086	1,633	744	3,000	3,000	1,870	1,900	30	1.6%
(46014) Postage	12,573	4,989	6,582	5,968	12,000	10,000	10,000	8,000	-2,000	-20.0%
(46018) Janitorial Supplies	1,489	5,313	3,025	2,650	2,000	3,000	3,000	3,250	250	8.3%
(46019) Medical Supplies	0	0	0	215	0	300	300	300	0	0.0%
(46035) Resale Merchandise & Supplies	0	0	525	1,912	2,000	2,000	2,000	2,000	0	0.0%
(46047) Fire Extinguisher Expense	0	0	0	0	0	200	200	200	0	0.0%
(47400) Equipment < \$5000	53	1,039	71	0	500	500	500	500	0	0.0%
(43201) Professional - Other	0	0	0	1,130	0	0	1,130	0	-1,130	-100.0%
(43235) Bank Account Fees	4,589	7,379	-5,896	7,903	10,000	8,000	8,000	8,000	0	0.0%
(44319) Pest Control	282	212	1,468	612	800	550	550	550	0	0.0%
(44321) HVAC Contracts	7,946	4,218	1,718	3,203	10,000	7,400	7,400	7,400	0	0.0%
(44326) Office Machine Contracts	12,023	10,163	9,083	10,607	10,500	12,250	12,250	12,250	0	0.0%
(44328) Computer Maintenance	431	832	3,653	400	1,000	1,000	1,000	1,000	0	0.0%
(45411) Legal Notices	9,159	5,057	8,560	8,533	8,500	8,500	8,500	8,750	250	2.9%
* (45412) Personnel Recruiting	6,042	3,063	715	0	4,000	0	0	0	0	0.0%
(46216) Internet Services	0	0	0	8,183	0	8,250	8,250	8,250	0	0.0%
(46411) Cash Over/Short	-65	0	0	0	0	0	0	0	0	0.0%
(46214) Telephone	32,815	22,874	22,413	13,119	17,000	22,500	22,500	16,500	-6,000	-26.7%
(46211) Natural Gas	4,558	2,596	2,155	2,846	3,500	3,000	3,000	3,000	0	0.0%
(46212) Electricity	15,674	19,601	15,549	21,568	15,000	15,500	15,500	20,500	5,000	32.3%
(46213) Water & Sewer	5,261	9,434	12,722	5,570	4,500	7,500	7,500	7,500	0	0.0%
Total Operating Expenditures	136,143	118,944	106,090	115,146	119,850	131,350	131,350	128,750	-2,600	-2.0%
TOTAL EXPENDITURES	137,823	121,474	107,926	116,479	127,350	139,350	139,350	136,750	-2,600	-1.9%
TOTAL REVENUES LESS EXPENDITURES	-137,823	-121,474	-107,926	-115,194	-125,350	-137,350	-137,350	-134,750	2,600	-1.9%

* Moved to Human Resources Department



2023 Approved Budget

Mayor (411)

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Personnel										
(41100) Salaries	332,625	333,908	327,178	313,825	314,069	325,732	325,732	402,699	76,967	23.6%
(41600) Car Allowance	4,945	4,826	3,706	0	4,800	0	0	0	0	0.0%
(42100) Health Insurance	30,627	35,634	55,239	51,930	46,038	64,509	64,509	65,402	893	1.4%
(42200) SS Tax Expense	20,357	20,629	19,751	18,814	19,596	20,195	20,195	24,967	4,772	23.6%
(42211) Medicare Expense	4,761	4,824	4,619	4,400	4,583	4,723	4,723	5,839	1,116	23.6%
(42300) Retirement Expense	7,884	8,060	6,807	4,892	18,964	5,180	5,180	11,306	6,126	118.3%
(42310) Elected Official Pension	42,551	40,800	40,800	40,800	40,800	40,800	40,800	40,800	0	0.0%
(42500) Unemployment Compensation	410	206	344	255	462	250	250	300	50	20.0%
(42600) Workers Compensation	0	732	289	3,584	379	721	721	435	-286	-39.7%
(42700) Long Term Disability	733	702	638	405	790	814	814	1,007	193	23.7%
(43312) Personnel Physicals	81	27	54	0	0	0	0	0	0	0.0%
Total Personnel	444,974	450,348	459,425	438,905	450,481	462,924	462,924	552,755	89,831	19.4%
Operating Expenditures										
(43600) Membership Dues	3,637	3,416	1,355	1,108	3,450	3,450	3,450	3,000	-450	-13.0%
(44317) Beautification Program	0	6,942	0	0	0	10,000	10,000	10,000	0	0.0%
(45413) Promotional Materials	3,551	1,374	750	817	2,000	2,500	2,500	12,500	10,000	400.0%
(45415) Web Page Maintenance	5,525	3,787	4,570	5,507	5,340	5,340	5,340	5,590	250	4.7%
(45416) Business Retention	3,671	333	312	0	3,250	3,250	3,250	3,250	0	0.0%
(45417) Brochures	2,340	2,340	1,350	0	2,340	2,340	2,340	2,340	0	0.0%
(45441) Trade Shows	0	0	0	607	1,000	1,500	1,500	6,200	4,700	313.3%
(45800) Travel Expense	1,845	2,891	0	1,365	3,500	3,500	3,500	4,000	500	14.3%
(45811) Local Mileage	986	276	789	592	900	1,800	1,800	1,500	-300	-16.7%
(45812) Business Expense	3,580	2,598	2,142	3,415	5,500	5,500	5,500	5,500	0	0.0%
(45814) Seminar Registration	1,905	3,060	4,329	3,844	3,600	4,000	4,000	5,000	1,000	25.0%
(46012) Office Supplies	349	762	123	275	300	350	350	450	100	28.6%
(46013) Printing	286	463	403	193	500	500	500	500	0	0.0%
(46034) Computer Supplies	100	166	0	0	150	150	150	150	0	0.0%
(47400) Equipment < \$5000	6,759	809	479	225	2,500	3,000	3,000	4,000	1,000	33.3%
(43813) MACC	2,500	2,500	0	0	2,500	2,500	2,500	2,500	0	0.0%

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
(43814) MLRA	5,011	5,011	5,011	0	6,131	6,131	6,131	5,200	-931	-15.2%
(45400) Advertising	33,000	23,543	13,329	307	14,000	16,000	16,000	15,000	-1,000	-6.3%
(45611) Subscriptions	65	451	51	0	300	300	300	300	0	0.0%
(46218) Cell Phone Service	4,145	2,988	2,516	2,471	2,950	2,900	2,900	2,800	-100	-3.4%
(48013) Contingency	155	418	1,221	253	1,500	2,000	2,000	2,500	500	25.0%
Total Operating Expenditures	79,410	64,128	38,730	20,979	61,711	77,011	77,011	92,280	15,269	19.8%
TOTAL EXPENDITURES	524,384	514,476	498,155	459,884	512,192	539,935	539,935	645,035	105,100	83.7%

2023 Approved Budget
411 - Mayor Salary Schedule

	Job Title	FTE	Hire Date	2022 Budgeted Salary	Change	2023 Budgeted Salary
	Mayor	1.00	1/1/20	99,700	2,991	102,691
	Chief of Staff	1.00	8/15/22	66,654	2,000	68,654
	Communications Coord	1.00	6/8/22	37,127	1,114	38,241
*	Custodian	0.00	2/22/18	26,181	-26,181	0
	Receptionist	1.00	12/9/13	28,914	5,028	33,942
	Economic Development Director	1.00	11/8/22	67,156	2,015	69,171
	City Engineer	1.00	NEW	0	90,000	90,000
	TOTAL FTE	5.00			TOTAL SALARIES	\$402,699

* Custodian's position moved to City Clerk's Office



2023 Approved Budget

City Council (412)

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Personnel										
(41100) Salaries	61,372	53,828	57,900	60,000	57,600	60,000	60,000	60,000	0	0.0%
(42200) SS Tax Expense	3,805	3,337	3,590	3,720	3,571	3,720	3,720	3,720	0	0.0%
(42211) Medicare Expense	890	781	840	870	835	870	870	870	0	0.0%
(42600) Workers Compensation	0	0	50	0	0	0	0	66	66	100.0%
Total Personnel	66,067	57,946	62,330	64,590	62,006	64,590	64,590	64,656	66	0.10%
Operating Expenditures										
(45800) Travel Expense	3,309	3,630	198	0	2,000	2,500	2,500	2,500	0	0.0%
(45811) Local Mileage	0	0	0	0	0	500	500	500	0	0.0%
(45814) Seminar Registration	1,754	1,473	630	2,383	1,000	2,000	2,000	6,200	4,200	210.0%
(46011) Council Supplies	119	13	1,142	0	400	400	400	400	0	0.0%
(46012) Office Supplies	755	287	51	22	100	100	100	100	0	0.0%
(47400) Equipment < \$5000	848	0	0	0	0	0	0	0	0	0.0%
Total Operating Expenditures	6,785	5,403	2,021	2,405	3,500	5,500	5,500	9,700	4,200	76.4%
TOTAL EXPENDITURES	72,852	63,349	64,351	66,995	65,506	70,090	70,090	74,356	4,266	6.1%

2023 Approved Budget City Council Salary Schedule

Job Title	End of Term	2022 Budgeted Salary	Change	2023 Budgeted Salary
Council Member - Ward 1, Position 1	12/31/2024	7,500	0	7,500
Council Member - Ward 1, Position 2	12/31/2026	7,500	0	7,500
Council Member - Ward 2, Position 1	12/31/2024	7,500	0	7,500
Council Member - Ward 2, Position 2	12/31/2026	7,500	0	7,500
Council Member - Ward 3, Position 1	12/31/2024	7,500	0	7,500
Council Member - Ward 3, Position 2	12/31/2026	7,500	0	7,500
Council Member - Ward 4, Position 1	12/31/2024	7,500	0	7,500
Council Member - Ward 4, Position 2	12/31/2026	7,500	0	7,500
		TOTAL SALARIES		\$60,000



2023 Approved Budget

City Clerk (413)

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Revenue										
(32212) Business License Permits	0	0	0	21,366	0	20,000	20,000	20,000	0	0.0%
TOTAL REVENUES	0	0	0	21,366	0	20,000	20,000	20,000	0	0.0%
Personnel										
(41100) Salaries	87,867	83,207	90,924	92,408	90,694	94,854	94,854	129,571	34,717	36.6%
(42100) Health Insurance	19,222	16,521	21,037	19,939	16,615	21,503	21,503	29,972	8,469	39.4%
(42200) SS Tax Expense	4,737	4,293	5,253	5,324	5,623	5,881	5,881	8,033	2,152	36.6%
(42211) Medicare Expense	1,108	1,004	1,228	1,245	1,315	1,375	1,375	1,879	504	36.7%
(42300) Retirement Expense	0	0	0	0	1,622	0	0	0	0	0.0%
(42310) Elected Official Pension	19,266	21,017	21,017	21,017	21,500	21,500	21,500	21,500	0	0.0%
(42500) Unemployment Compensation	84	69	100	43	154	50	50	150	100	200.0%
(42600) Workers Compensation	0	88	71	1,509	109	100	100	436	336	336.0%
(42700) Long Term Disability	221	196	310	206	227	237	237	324	87	36.7%
(43312) Personnel Physicals	0	0	27	0	0	0	0	0	0	0.0%
Total Personnel	132,505	126,395	139,967	141,691	137,859	145,500	145,500	191,865	46,365	31.9%
Operating Expenditures										
(43255) Background Check	216	459	790	906	250	1,000	1,000	1,000	0	0.0%
(43600) Membership Dues	215	355	395	87	500	900	900	900	0	0.0%
(45800) Travel Expense	3,030	1,868	2,237	342	4,000	4,000	4,000	4,000	0	0.0%
(45811) Local Mileage	603	208	272	616	500	500	500	500	0	0.0%
(45814) Seminar Registration	1,895	637	874	2,164	2,500	2,500	2,500	2,500	0	0.0%
(46012) Office Supplies	746	723	289	221	250	250	250	250	0	0.0%
(47400) Equipment < \$5000	712	151	1,312	87	1,500	1,500	1,500	1,500	0	0.0%
(43210) Software Licensing	0	0	0	0	0	0	0	180	180	0.0%
(43220) Ordinance Codification	4,886	1,300	7,285	3,807	3,000	7,000	7,000	7,000	0	0.0%
(44326) Office Machine Contracts	176	669	0	317	1,325	0	0	550	550	0.0%
(45611) Subscriptions	378	364	708	180	100	1,130	1,130	0	-1,130	-100.0%
(46218) Cell Phone Service	869	844	580	515	1,000	1,000	1,000	1,000	0	0.0%
Total Operating Expenditures	13,726	7,578	14,742	9,242	14,925	19,780	19,780	19,380	-400	-2.0%

TOTAL EXPENDITURES	146,231	133,973	154,709	150,933	152,784	165,280	165,280	211,245	45,965	27.8%
TOTAL REVENUES LESS EXPENDITURES	-146,231	-133,973	-154,709	-129,567	-152,784	-145,280	-145,280	-191,245	-45,965	31.6%

2023 Approved Budget

413 - City Clerk Salary Schedule

Job Title	FTE	Hire Date	2022 Budgeted Salary	Change	2023 Budgeted Salary
City Clerk/Treasurer	1.00	10/1/2016	63,654	3,819	67,473
Deputy City Clerk	1.00	10/24/2021	31,200	4,056	35,256
* Custodian	1.00	2/22/2018	0	26,842	26,842
TOTAL FTE	3.00			TOTAL SALARIES	\$129,571

* Moved from Mayor's Office



2023 Approved Budget

Finance (414)

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Personnel										
(41100) Salaries	178,512	232,600	217,762	236,228	212,181	226,995	242,445	252,718	10,273	4.2%
(42100) Health Insurance	22,702	39,009	34,907	40,456	34,360	42,007	44,137	49,314	5,177	11.7%
(42200) SS Tax Expense	10,635	13,691	12,413	13,447	13,155	14,074	15,032	15,668	636	4.2%
(42211) Medicare Expense	2,487	3,201	2,903	3,145	3,077	3,291	3,515	3,664	149	4.2%
(42300) Retirement Expense	8,697	6,584	4,655	8,446	12,731	8,256	8,256	12,748	4,492	54.4%
(42500) Unemployment Compensation	370	199	265	169	308	188	201	200	-1	-0.5%
(42600) Workers Compensation	0	175	182	237	255	238	255	275	20	7.8%
(42700) Long Term Disability	435	529	519	502	530	567	606	632	26	4.3%
(43312) Personnel Physicals	0	401	54	0	0	0	0	0	0	0.0%
Total Personnel	223,838	296,389	273,660	302,630	276,597	295,616	314,447	335,219	20,772	6.6%
Operating Expenditures										
(43600) Membership Dues	355	324	210	400	100	400	400	400	0	0.0%
(45612) Books	0	215	130	0	100	100	100	100	0	0.0%
(45613) Employee Training	0	0	0	0	0	0	0	350	350	0.0%
(45800) Travel Expense	34	145	536	833	3,000	3,000	8,000	3,000	-5,000	-62.5%
(45811) Local Mileage	56	0	0	0	150	150	150	150	0	0.0%
(45814) Seminar Registration	1,290	421	2,555	1,093	2,000	2,000	2,000	3,500	1,500	75.0%
(46012) Office Supplies	1,227	749	2,095	1,289	1,500	2,000	3,800	2,500	-1,300	-34.2%
(47400) Equipment < \$5000	1,486	1,177	-70	1,600	2,000	1,350	1,350	2,000	650	48.1%
(43201) Professional - Other	11,574	0	0	0	0	0	0	0	0	0.0%
(44326) Office Machine Contracts	5,040	5,390	6,109	4,363	6,000	6,000	4,200	3,000	-1,200	-28.6%
(44328) Computer Maintenance	940	921	748	725	1,000	900	900	900	0	0.0%
(45611) Subscriptions	0	699	0	0	0	0	0	0	0	0.0%
(46218) Cell Phone Service	564	651	509	508	600	550	550	550	0	0.0%
Total Operating Expenditures	22,566	10,692	12,822	10,811	16,450	16,450	21,450	16,450	-5,000	-23.3%
TOTAL EXPENDITURES	246,404	307,081	286,482	313,441	293,047	312,066	335,897	351,669	15,772	4.7%

2023 Approved Budget
414 - Finance Salary Schedule

Job Title	FTE	Hire Date	2022 Budgeted Salary	Change	2023 Budgeted Salary
Director of Finance	1.00	6/15/2021	89,116	5,673	94,789
Senior Accountant	1.00	10/4/2022	61,800	1,854	63,654
Bookkeeper II	1.00	9/17/2001	55,358	1,661	57,019
Bookkeeper I	1.00	1/25/2022	36,171	1,085	37,256
TOTAL FTE	4.00			TOTAL SALARIES	\$252,718



2023 Approved Budget

Human Resources (415)

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Personnel										
(41100) Salaries	99,652	96,355	79,375	86,463	84,680	89,732	89,732	102,870	13,138	14.6%
(41200) Overtime	71	274	4	0	0	0	0	0	0	0.0%
(42100) Health Insurance	14,934	13,818	6,052	7,472	5,801	7,953	7,953	8,288	335	4.2%
(42200) SS Tax Expense	5,870	5,396	4,880	5,355	4,731	5,563	5,563	6,378	815	14.7%
(42211) Medicare Expense	1,373	1,262	1,141	1,252	1,106	1,301	1,301	1,492	191	14.7%
(42300) Retirement Expense	0	0	0	3,897	0	3,695	3,695	6,047	2,352	63.7%
(42500) Unemployment Compensation	169	69	129	92	154	100	100	100	0	0.0%
(42600) Workers Compensation	0	99	82	88	92	92	92	111	19	20.7%
(42700) Long Term Disability	245	194	150	133	191	167	167	257	90	53.9%
(43312) Personnel Physicals	34	27	81	216	100	100	100	100	0	0.0%
Total Personnel	122,348	117,494	91,894	104,968	96,855	108,703	108,703	125,643	16,940	15.6%
Operating Expenditures										
(43600) Membership Dues	1,044	369	574	779	1,000	950	950	900	-50	-5.3%
(45613) Employee Training	232	1,231	348	94	1,750	1,000	1,000	1,250	250	25.0%
(45614) Training Materials	0	0	0	0	250	250	250	500	250	100.0%
(45800) Travel Expense	1,606	249	529	0	1,000	1,700	1,700	1,700	0	0.0%
(45811) Local Mileage	473	0	213	0	500	500	500	500	0	0.0%
(45814) Seminar Registration	2,024	175	635	303	1,000	2,250	2,250	2,250	0	0.0%
(46012) Office Supplies	759	3,172	1,239	576	2,500	2,500	2,500	2,500	0	0.0%
(46015) Civil Service Commission	0	0	0	5,207	0	5,000	5,000	5,000	0	0.0%
(47400) Equipment < \$5000	0	1,675	573	1,635	1,000	1,000	1,000	1,000	0	0.0%
* (43201) Professional - Other	10,738	2,999	2,499	2,949	2,750	2,475	2,475	2,725	250	10.1%
(43210) Software Licensing	0	0	0	259	0	300	300	350	50	16.7%
(43237) Licenses & Permits	0	0	0	27	0	0	0	0	0	0.0%
* (44326) Office Machine Contracts	2,780	2,944	2,792	2,194	2,750	1,375	1,375	1,375	0	0.0%
(44328) Computer Maintenance	0	7,725	169	0	500	500	500	500	0	0.0%
(45412) Personnel Recruiting	0	0	0	886	0	4,000	4,000	4,000	0	0.0%
(46218) Cell Phone Service	0	403	219	13	600	0	0	0	0	0.0%
Total Operating Expenditures	19,656	20,539	9,571	14,909	15,000	23,800	23,800	24,550	750	3.2%
TOTAL EXPENDITURES	142,004	138,033	101,465	119,877	111,855	132,503	132,503	150,193	17,690	13.4%

* Moved from City Wide Services & Administration

2023 Approved Budget
415 - Human Resources Salary Schedule

	Job Title	FTE	Hire Date	2022 Budgeted Salary	Change	2023 Budgeted Salary
	Director of HR	1.00	12/28/2021	66,654	2,000	68,654
*	HR Administrative Assistant	1.00	5/16/2022	23,077	10,203	33,280
	TOTAL FTE	2.00			TOTAL SALARIES	\$101,934

* Position changed to full-time (1.0 FTE) from part-time (.73 FTE)



2023 Approved Budget

City Attorney (421)

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Personnel										
(41100) Salaries	104,535	98,763	108,193	104,634	111,685	112,419	112,419	120,534	8,115	7.2%
(42100) Health Insurance	5,291	6,178	7,514	7,472	6,687	7,953	7,953	13,629	5,676	71.4%
(42200) SS Tax Expense	6,481	6,123	6,708	6,487	6,924	6,970	6,970	7,473	503	7.2%
(42211) Medicare Expense	1,516	1,432	1,569	1,517	1,619	1,630	1,630	1,748	118	7.2%
(42300) Retirement Expense	0	1,648	4,712	5,684	6,701	5,833	5,833	0	-5,833	-100.0%
(42500) Unemployment Compensation	84	63	93	23	154	100	100	100	0	0.0%
(42600) Workers Compensation	0	106	86	140	134	124	124	95	-29	-23.4%
(42700) Long Term Disability	219	227	245	216	279	243	243	263	20	8.2%
(43312) Personnel Physicals	27	0	0	0	0	0	0	0	0	0.0%
Total Personnel	118,153	114,540	129,120	126,173	134,183	135,272	135,272	143,842	8,570	6.3%
Operating Expenditures										
(43600) Membership Dues	1,150	500	275	767	1,000	1,000	1,000	1,000	0	0.0%
(45612) Books	0	0	0	16	300	300	300	300	0	0.0%
(45613) Employee Training	26	0	0	0	200	200	200	200	0	0.0%
(45800) Travel Expense	0	0	0	45	1,900	1,500	1,500	1,500	0	0.0%
(45811) Local Mileage	200	58	0	181	200	200	200	200	0	0.0%
(45814) Seminar Registration	475	25	228	305	1,000	800	800	800	0	0.0%
(46012) Office Supplies	331	276	186	37	800	700	700	700	0	0.0%
(46014) Postage	0	66	42	0	250	200	200	200	0	0.0%
(47400) Equipment < \$5000	1,771	369	116	0	4,000	3,500	3,500	3,000	-500	-14.3%
(43214) Professional - Legal	0	0	770	858	5,000	6,000	6,000	6,000	0	0.0%
(44326) Office Machine Contracts	99	0	0	160	400	400	400	400	0	0.0%
(45611) Subscriptions	4,203	4,722	4,732	4,152	5,040	5,220	5,220	5,250	30	0.6%
(46218) Cell Phone Service	531	549	509	451	900	800	800	800	0	0.0%
Total Operating Expenditures	8,786	6,565	6,858	6,972	20,990	20,820	20,820	20,350	-470	-2.3%
TOTAL EXPENDITURES	126,939	121,105	135,978	133,145	155,173	156,092	156,092	164,192	8,100	5.2%

2023 Approved Budget
421 - City Attorney Salary Schedule

Job Title	FTE	Hire Date	2022 Budgeted Salary	Change	2023 Budgeted Salary
City Attorney	1.00	1/1/2023	97,224	7,778	105,002
Legal Assistant	0.50	3/7/2022	15,195	337	15,532
TOTAL FTE	1.50			TOTAL SALARIES	\$120,534



2023 Approved Budget

Courts (422)

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Revenue										
* (35113) Misc Rev - DWI	0	165	165	0	0	0	0	0	0	0.0%
* (35114) Act 252 Of 1997 -Bail Bond Fee	0	400	300	0	0	0	0	0	0	0.0%
* (35115) ER Vehicle Fund	0	0	3,425	0	0	0	0	0	0	0.0%
(35110) Fines	0	106,946	122,736	147,480	105,000	115,000	115,000	150,000	35,000	30.4%
(35111) Filing Fees	0	6,258	16,136	8,054	5,000	15,000	15,000	9,000	-6,000	-40.0%
(35120) Probations - Ord 252	0	16,601	15,369	11,560	20,000	20,000	20,000	15,000	-5,000	-25.0%
TOTAL REVENUES	0	130,370	158,131	167,094	130,000	150,000	150,000	174,000	24,000	16.0%
Personnel										
(41100) Salaries	117,281	86,880	96,752	100,837	107,500	115,708	115,708	163,811	48,103	41.6%
(41120) MDC Judge	0	20,268	22,111	22,111	22,111	22,111	22,111	22,111	0	0.0%
(41200) Overtime	88	13,955	6,081	3,172	0	5,000	5,000	5,000	0	0.0%
(41400) Uniforms Provided	0	0	0	0	0	0	0	550	550	0.0%
(42100) Health Insurance	15,343	13,957	20,479	15,186	20,986	21,503	21,503	21,801	298	1.4%
(42200) SS Tax Expense	5,054	5,774	6,102	6,415	5,859	7,174	7,174	10,157	2,983	41.6%
(42211) Medicare Expense	1,182	1,351	1,427	1,500	1,559	1,678	1,678	2,375	697	41.5%
(42300) Retirement Expense	3,339	4,209	3,824	3,544	4,222	3,545	3,545	6,255	2,710	76.4%
(42311) APERS Pension Expense	4,835	4,003	6,235	6,364	5,477	6,326	6,326	6,516	190	3.0%
(42500) Unemployment Compensation	217	80	131	92	231	150	150	150	0	0.0%
(42600) Workers Compensation	0	92	83	3,228	129	119	119	135	16	13.4%
(42700) Long Term Disability	230	181	237	210	269	258	258	266	8	3.1%
Total Personnel	147,569	150,750	163,225	162,449	168,074	183,314	183,314	239,127	55,813	30.4%
Operating Expenditures										
(43600) Membership Dues	75	874	900	900	400	1,100	1,100	1,000	-100	-9.1%
(44311) Building Maintenance	695	7,096	1,442	249	2,500	2,500	2,500	2,500	0	0.0%
(44324) Vehicle Maintenance	590	67	111	146	1,500	1,500	1,500	500	-1,000	-66.7%
(45612) Books	127	122	67	0	500	500	500	400	-100	-20.0%
(45800) Travel Expense	453	69	220	257	800	800	800	700	-100	-12.5%
(45811) Local Mileage	0	138	0	0	600	600	600	50	-550	-91.7%

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
(45814) Seminar Registration	0	0	0	0	400	400	400	200	-200	-50.0%
(46012) Office Supplies	4,328	4,420	5,060	1,577	3,250	3,250	3,250	3,250	0	0.0%
(46013) Printing	2,185	1,467	1,744	1,827	2,000	2,000	2,000	2,000	0	0.0%
(46019) Medical Supplies	0	0	0	0	0	0	0	200	200	0.0%
(46020) Ammo, Targets, Etc.	0	220	833	242	1,000	1,000	1,000	1,000	0	0.0%
(46049) Automation Fund - Technology	5	0	0	0	0	0	0	0	0	0.0%
(46215) Gas, Fuel & Oil	0	50	59	169	750	750	750	450	-300	-40.0%
(47400) Equipment < \$5000	2,712	5,777	5,922	1,850	5,000	5,000	5,000	7,000	2,000	40.0%
(43235) Bank Account Fees	0	155	0	0	0	0	0	0	0	0.0%
(44319) Pest Control	0	0	0	0	0	0	0	675	675	0.0%
(44321) HVAC Contracts	0	0	87	0	0	0	0	0	0	0.0%
(44326) Office Machine Contracts	3,623	3,697	3,200	3,927	4,100	4,100	4,100	4,100	0	0.0%
(44328) Computer Maintenance	4,849	5,288	4,216	4,643	4,700	4,700	4,700	4,800	100	2.1%
(45815) Education	0	0	0	6	100	100	100	100	0	0.0%
(46216) Internet Services	0	0	0	1,376	0	1,550	1,550	1,550	0	0.0%
(46218) Cell Phone Service	827	1,658	1,078	1,905	1,800	1,800	1,800	1,800	0	0.0%
(46411) Cash Over/Short	0	0	80	0	0	0	0	0	0	0.0%
(46214) Telephone	8,363	5,571	3,952	5,267	6,500	6,500	6,500	6,500	0	0.0%
(46211) Natural Gas	297	722	234	0	1,000	1,000	1,000	1,000	0	0.0%
(46212) Electricity	5,627	5,108	0	0	7,500	0	0	0	0	0.0%
(46213) Water & Sewer	643	65	0	0	800	0	0	0	0	0.0%
Total Operating Expenditures	35,399	42,564	29,205	24,341	45,200	39,150	39,150	39,775	625	1.6%
Total Capital Expenditures	0	15,112	0	3,163	0	5,000	5,000	0	-5,000	-100.0%
TOTAL EXPENDITURES	182,968	208,426	192,430	189,953	213,274	227,464	227,464	278,902	51,438	22.6%
TOTAL REVENUES LESS EXPENDITURES	-182,968	-78,056	-34,299	-22,859	-83,274	-77,464	-77,464	-104,902	27,438	35.4%

* Revenues moved to Police Department due to related funding use restrictions.

2023 Approved Budget
422 - Courts Salary Schedule

	Job Title	FTE	Hire Date	2022 Budgeted Salary	Change	2023 Budgeted Salary
	Chief Court Clerk	1.00	10/19/2021	41,292	1,239	42,531
	Probation Officer/Bailif	1.00	1/4/2005	62,044	1,863	63,907
*	Court Assistant	0.63	8/9/2022	12,372	4,654	17,026
	TOTAL FTE	2.63			TOTAL SALARIES	\$123,464

* Position changed from a File Clerk at \$11.89 per hour 20 hours per week to a Court Assistant 25 hours per week at \$13/hour



2023 Approved Budget

Police (431)

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Revenue										
(33000) LOPFI Turnback	0	172,333	173,482	190,800	170,000	170,000	170,000	190,000	20,000	11.8%
(34211) Dispatch Services	-116,503	310,032	282,844	305,297	350,000	350,000	350,000	305,000	-45,000	-12.9%
(34215) Drug Control Fund Revenue	0	1,019	0	0	0	0	0	0	0	0.0%
(35113) Misc Rev - DWI	0	0	0	165	0	125	125	200	75	60.0%
* (35114) Act 252 Of 1997 -Bail Bond Fee	0	0	0	347	0	400	400	350	-50	-12.5%
* (35115) ER Vehicle Fund	0	0	0	5,768	0	3,000	3,000	6,000	3,000	100.0%
* (35116) Jail Fines (ACA 16-17-129)	0	0	0	16,981	0	6,000	6,000	18,000	12,000	200.0%
(35117) Public Safety Fund (27-34-108)	0	0	0	104	0	0	0	0	0	0.0%
(38014) Tr From .5% Police & Fire Fund	0	716,932	817,346	855,000	743,000	825,000	825,000	875,000	50,000	6.1%
(35111) Filing Fees	0	0	0	350	0	0	0	0	0	0.0%
(34200) Police & Fire Fees	0	-48	0	27	0	0	0	0	0	0.0%
(34210) S.T.E.P. Grant	0	12,244	0	0	0	0	0	0	0	0.0%
(31010) Miscellaneous Income	0	40	0	79,919	0	0	0	0	0	0.0%
(39200) Sale of Fixed Assets	0	16,156	36,953	7,000	0	0	0	0	0	0.0%
TOTAL REVENUES	-116,503	1,228,708	1,310,625	1,461,758	1,263,000	1,354,525	1,354,525	1,394,550	40,025	3.0%
Personnel										
(41100) Salaries	2,340,517	2,370,348	1,381,721	2,415,611	2,319,133	2,567,880	2,567,880	2,664,210	96,330	3.8%
(41300) Holiday Pay	70,102	0	46,839	0	75,331	83,327	83,327	94,748	11,421	13.7%
(41500) Uniform Allowance	39,500	39,000	39,000	51,473	38,000	38,000	38,000	40,000	2,000	5.3%
(41700) Education Pay	16,045	19,348	17,957	17,867	16,800	23,400	23,400	23,400	0	0.0%
(41800) Longevity Pay	27,781	26,975	27,693	17,989	29,024	29,112	29,112	28,628	-484	-1.7%
(41900) Certificate Pay	37,460	37,993	33,957	39,707	36,060	40,680	40,680	40,680	0	0.0%
(41970) Other Pay	0	0	0	17,000	0	0	0	0	0	0.0%
(41200) Overtime	15,803	16,444	13,355	24,317	19,944	20,000	20,000	20,000	0	0.0%
(41211) Overtime - Step Grant	0	1,449	0	0	0	0	0	0	0	0.0%
(41212) Overtime - Court Appearance	8,721	2,434	4,483	7,181	0	0	0	0	0	0.0%
(41400) Uniforms Provided	9,582	11,187	3,507	13,299	8,000	6,275	6,275	4,400	-1,875	-29.9%
(42100) Health Insurance	344,467	371,798	428,011	438,309	387,508	557,194	557,194	626,601	69,407	12.5%
(42200) SS Tax Expense	24,105	26,938	27,553	27,549	28,400	30,990	30,990	31,539	549	1.8%
(42211) Medicare Expense	32,874	32,528	31,843	33,068	36,747	39,794	39,794	41,349	1,555	3.9%
(42300) Retirement Expense	11,644	12,233	12,668	13,239	27,483	12,855	12,855	13,902	1,047	8.1%
(42312) LOPFI Expense	251,445	428,928	231,586	466,542	423,775	478,533	478,533	516,581	38,048	8.0%
(42500) Unemployment Compensation	4,041	1,754	2,729	2,136	3,927	2,550	2,550	2,650	100	3.9%

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
(42600) Workers Compensation	0	24,490	25,580	24,232	35,885	29,803	29,803	31,051	1,248	4.2%
(42700) Long Term Disability	5,673	5,246	5,455	4,678	5,848	6,830	6,830	7,097	267	3.9%
(43312) Personnel Physicals	2,695	1,168	1,815	3,901	2,500	2,500	2,500	2,500	0	0.0%
(43313) Preventive Care	0	0	0	0	500	500	500	500	0	0.0%
Total Personnel	3,242,455	3,430,261	2,335,752	3,618,098	3,494,865	3,970,223	3,970,223	4,189,836	219,613	5.5%
Operating Expenditures										
(43600) Membership Dues	605	1,009	820	840	739	930	930	930	0	0.0%
(44310) Grounds Maintenance	0	0	0	0	0	2,000	2,000	2,000	0	0.0%
(44311) Building Maintenance	6,767	24,312	5,207	7,587	20,400	10,500	10,500	10,000	-500	-4.8%
(44312) Weather Warning System	1,989	353	1,205	694	1,000	2,000	2,000	2,000	0	0.0%
(44324) Vehicle Maintenance	39,674	44,381	40,543	63,498	26,000	26,000	26,000	36,000	10,000	38.5%
(45413) Promotional Materials	902	723	55	1,738	600	1,200	1,200	1,800	600	50.0%
(45612) Books	686	347	672	0	1,000	400	400	400	0	0.0%
(45614) Training Materials	857	1,962	289	0	699	1,500	1,500	1,500	0	0.0%
(45615) Crisis Stabilization Unit	0	0	0	0	500	0	0	0	0	0.0%
(45800) Travel Expense	1,647	8,122	5,232	4,141	7,200	7,200	7,200	7,000	-200	-2.8%
(45814) Seminar Registration	1,858	3,813	4,415	7,930	6,000	6,000	6,000	6,000	0	0.0%
(46012) Office Supplies	6,971	5,479	5,320	4,057	6,200	6,200	6,200	8,700	2,500	40.3%
(46013) Printing	1,211	2,154	819	168	1,000	1,000	1,000	1,000	0	0.0%
(46018) Janitorial Supplies	2,934	3,020	2,639	2,722	2,600	2,600	2,600	3,000	400	15.4%
(46019) Medical Supplies	35	356	0	94	360	360	360	360	0	0.0%
(46020) Ammo, Targets, Etc.	3,749	4,374	5,296	4,417	5,301	4,500	4,500	5,000	500	11.1%
(46022) K-9 Costs	3,980	4,438	3,825	916	4,000	3,000	3,000	3,000	0	0.0%
(46023) Investigative Materials	969	2,780	1,915	2,101	1,570	2,070	2,070	2,100	30	1.4%
(46024) Clothing Accessories	275	275	0	0	0	0	0	0	0	0.0%
(46025) Patrol Supplies	12,684	7,923	8,843	3,352	10,000	10,000	10,000	10,000	0	0.0%
(46026) NCIC/ACIC	4,801	530	2,370	4,034	6,920	6,920	6,920	6,920	0	0.0%
(46028) Fingerprinting Supplies	-564	-197	-296	63	200	200	200	200	0	0.0%
(46040) Investigative - Non Refund	0	0	0	367	275	275	275	275	0	0.0%
(46052) Radios	6,746	38,789	6,157	3,909	9,000	6,000	6,000	15,000	9,000	150.0%
(46053) Body Camera Equipment	0	6,980	1,109	0	6,000	6,000	6,000	0	-6,000	-100.0%
(46215) Gas, Fuel & Oil	81,846	65,957	83,931	66,162	78,750	81,250	81,250	96,250	15,000	18.5%
(47400) Equipment < \$5000	12,050	17,812	10,056	21,707	26,262	31,500	40,000	28,000	-12,000	-30.0%
(43210) Software Licensing	0	0	21,656	37,141	4,000	47,714	47,714	47,714	0	0.0%
(43700) Pulaski County Regional Jail	54,954	68,520	70,576	56,510	70,576	88,220	88,220	89,250	1,030	1.2%
(44319) Pest Control	0	0	0	0	0	0	0	500	500	0.0%
(44321) HVAC Contracts	0	0	2,850	3,800	4,200	2,850	2,850	2,850	0	0.0%
(44326) Office Machine Contracts	7,174	6,774	5,014	3,357	4,000	4,000	4,000	4,000	0	0.0%
(44327) Communication System Maint	1,846	2,915	400	80	4,510	4,510	4,510	4,510	0	0.0%

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
(44328) Computer Maintenance	44,939	48,928	25,746	874	38,000	8,000	8,000	3,000	-5,000	-62.5%
(44413) Vehicle Rental	26,384	151,775	105,315	131,769	260,000	150,000	150,000	150,000	0	0.0%
(45611) Subscriptions	65	94	1,607	3,600	1,400	3,956	3,956	3,960	4	0.1%
(45815) Education	8,098	7,872	3,175	4,393	8,000	8,000	8,000	8,000	0	0.0%
(46216) Internet Services	0	0	0	4,070	0	4,450	4,450	4,450	0	0.0%
(46218) Cell Phone Service	21,361	20,530	21,631	15,425	20,000	20,000	20,000	20,000	0	0.0%
(46214) Telephone	13,889	13,527	16,529	10,165	9,500	9,500	9,500	10,000	500	5.3%
(46211) Natural Gas	562	485	414	500	750	750	750	750	0	0.0%
(46212) Electricity	44,300	46,257	43,361	48,033	40,000	40,000	40,000	44,000	4,000	10.0%
(46213) Water & Sewer	3,930	4,130	4,133	2,553	4,000	4,250	4,250	4,250	0	0.0%
(48014) Operating Transfer	0	0	2,252	4,075	1,238	4,075	4,075	0	-4,075	-100.0%
Total Operating Expenditures	357,493	553,100	448,392	461,516	637,262	561,305	569,805	644,669	74,864	13.1%
Total Capital Expenditures	63,994	138,540	0	0	0	0	0	713,500	713,500	0.0%
TOTAL EXPENDITURES	3,663,942	4,121,901	2,784,144	4,079,614	4,132,127	4,531,528	4,540,028	5,548,005	1,007,977	22.2%
TOTAL REVENUES LESS EXPENDITURES	-3,780,445	-2,893,193	-1,473,519	-2,617,856	-2,869,127	-3,177,003	-3,185,503	-4,153,455	967,952	30.4%

* Revenues moved from Courts to match to associated expenditures

2023 Approved Budget
431 - Police Salary Schedule

Job Title	FTE	Hire Date	2022 Budgeted Salary	Change	2023 Budgeted Salary
Chief of Police	1.00	2/8/1999	94,657	5,930	100,587
Police Captain	1.00	7/16/1990	78,623	0	78,623
Police Captain	1.00	12/14/1998	78,623	-8,085	70,538
Police Captain	1.00	3/27/1992	74,470	2,048	76,518
Police Captain	1.00	10/21/2002	76,518	2,105	78,623
Police Lieutenant	1.00	4/12/1994	63,284	-3,342	59,942
Police Lieutenant	1.00	6/3/2002	66,812	0	66,812
Police Lieutenant	1.00	8/11/2003	66,812	0	66,812
Police Lieutenant	1.00	6/1/2004	66,812	0	66,812
Police Lieutenant	1.00	VACANT	66,812	-6,870	59,942
Police Lieutenant	1.00	8/1/2011	63,284	1,740	65,024
Police Sergeant	1.00	12/31/2012	56,776	-5,838	50,938
Police Sergeant	1.00	8/7/2006	56,776	0	56,776
Police Sergeant	1.00	9/18/2017	50,938	1,400	52,338
Police Sergeant	1.00	8/30/2016	53,778	1,479	55,257
Police Sergeant	1.00	10/31/2016	53,778	1,479	55,257
Police Sergeant/K-9	1.00	3/19/2012	55,257	1,519	56,776
Police Officer	1.00	3/18/1996	48,248	0	48,248
Police Officer	1.00	3/22/1999	48,248	0	48,248
Police Officer	1.00	3/28/2022	48,248	-4,962	43,286
Police Officer	1.00	3/11/2013	48,248	0	48,248
Police Officer	1.00	12/30/2013	48,248	0	48,248
Police Officer	1.00	9/14/2022	42,128	1,158	43,286
Police Officer	1.00	12/26/2015	48,248	0	48,248
Police Officer	1.00	9/19/2017	46,956	1,292	48,248
Police Officer	1.00	4/30/2019	45,699	1,257	46,956
Police Officer	1.00	4/4/2022	42,128	1,158	43,286
Police Officer	1.00	4/20/2022	42,128	1,158	43,286
Police Officer	1.00	9/8/2017	46,956	1,292	48,248
Police Officer	1.00	4/22/2022	42,128	1,158	43,286
Police Officer	1.00	3/18/2019	45,699	1,257	46,956
Police Officer	1.00	11/23/2019	44,476	1,223	45,699
Police Officer	1.00	2/1/2020	43,286	1,190	44,476
Police Officer	1.00	3/8/2021	43,286	1,190	44,476
Police Officer	1.00	9/6/2022	42,128	0	42,128
Police Officer	1.00	9/16/2019	43,286	1,190	44,476
Police Officer	1.00	11/18/2020	42,128	2,348	44,476
Police Officer	1.00	12/13/2021	42,128	0	42,128
CID Technician	1.00	2/6/1995	44,754	1,342	46,096

Job Title	FTE	Hire Date	2022 Budgeted Salary	Change	2023 Budgeted Salary
Dispatch Comm Supervisor	1.00	9/9/1996	67,244	2,016	69,260
Senior Dispatcher	1.00	7/6/2004	48,494	1,455	49,949
Senior Dispatcher	1.00	8/14/2002	48,494	1,455	49,949
Dispatcher	1.00	11/15/2021	35,335	-3,175	32,160
Dispatcher	1.00	VACANT	31,223	0	31,223
Dispatcher	1.00	1/14/2019	34,106	1,023	35,129
Dispatcher	1.00	11/22/2021	32,161	-1	32,160
Dispatcher	1.00	8/19/2021	31,223	937	32,160
Dispatcher	1.00	10/25/2021	31,223	937	32,160
Admin Assistant III	1.00	7/6/2001	43,450	1,303	44,753
Admin Assistant II	1.00	4/13/2016	39,763	1,193	40,956
Custodian	0.50	1/13/2021	12,372	371	12,743
Police Officer	1.00	NEW	0	41,000	41,000
Police Officer	1.00	NEW	0	41,000	41,000
TOTAL FTE		52.50	TOTAL SALARIES		\$2,664,210



2023 Approved Budget

431 - Police Capital Improvement Schedule

Account Code	Description	Amount
57200 - Buildings	Roof Replacement	\$25,500
57200 - Buildings	HVAC Evaporator Coil Replacement	\$15,000
* 57410 - Vehicles	5 Police Vehicles Replaced (including equipment)	\$280,000
57414 - Public Safety Equipment	In Car & Body Camera Systems	\$253,000
** 57600 - Misc Capital	Reporting Software System upgrade	\$140,000
Total CIP		\$713,500

* In current market conditions it is more cost effective to purchase vehicles than to lease. No new vehicles are included in the operating budget for leases in 2023, just the current lease agreements.

** Required to sync reporting systems with North Little Rock & Sherwood for PSAP Consolidation



2023 Approved Budget

Fire (432)

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Revenue										
(36600) Capital Donations	0	154,775	11,650	0	0	0	0	0	0	0.0%
(33000) LOPFI Turnback	0	206,422	209,376	225,961	205,000	210,000	210,000	225,000	15,000	7.1%
(34220) Fire Dept - Act 833	0	17,855	0	0	0	0	0	0	0	0.0%
(38014) Tr From .5% Police & Fire Fund	0	716,932	817,346	855,000	743,000	825,000	825,000	875,000	50,000	6.1%
(32210) Building Permits	0	0	0	2,773	0	0	0	3,000	3,000	0.0%
(31010) Miscellaneous Income	0	1,168	3,663	97,555	0	0	71,000	0	-71,000	-100.0%
(39200) Sale of Fixed Assets	0	0	2,214	0	6,000	0	0	0	0	0.0%
TOTAL REVENUES	0	1,097,152	1,044,249	1,181,289	954,000	1,035,000	1,106,000	1,103,000	-3,000	-0.3%
Personnel										
(41100) Salaries	2,038,154	2,167,195	33,283	2,076,137	2,097,586	2,272,654	2,232,654	2,425,755	193,101	8.6%
(41111) Volunteer Firefighters	2,200	1,275	1,150	400	5,000	5,000	5,000	5,000	0	0.0%
(41250) Medic Stipend	3,909	15,209	14,386	11,136	14,976	14,976	14,976	22,464	7,488	50.0%
(41300) Holiday Pay	69,163	0	65,559	0	73,649	78,674	78,674	91,527	12,853	16.3%
(41500) Uniform Allowance	40,500	41,000	40,000	53,333	40,000	40,000	40,000	43,000	3,000	7.5%
(41700) Education Pay	22,622	20,261	15,600	15,533	16,200	16,200	16,200	19,800	3,600	22.2%
(41800) Longevity Pay	23,174	25,127	27,166	18,546	26,906	29,832	29,832	30,696	864	2.9%
(41900) Certificate Pay	28,002	26,589	21,766	21,400	21,240	23,640	23,640	27,240	3,600	15.2%
(41200) Overtime	83,721	134,149	0	126,896	96,885	85,000	125,000	125,000	0	0.0%
(41400) Uniforms Provided	-2,375	2,435	2,942	1,839	3,500	3,500	3,500	3,500	0	0.0%
(42100) Health Insurance	295,242	318,556	378,307	370,510	338,001	438,579	438,579	485,325	46,746	10.7%
(42200) SS Tax Expense	2,377	2,336	2,323	2,438	2,566	2,775	2,775	2,858	83	3.0%
(42211) Medicare Expense	29,155	31,453	29,647	29,164	35,889	35,322	35,322	37,953	2,631	7.4%
(42300) Retirement Expense	2,390	2,423	2,478	2,623	2,483	2,557	2,557	2,766	209	8.2%
(42312) LOPFI Expense	331,897	555,694	25,730	516,551	533,173	522,352	522,352	571,119	48,767	9.3%
(42500) Unemployment Compensation	3,486	1,454	2,047	1,746	3,157	2,050	2,050	2,200	150	7.3%
(42600) Workers Compensation	0	45,598	42,214	48,455	63,353	54,060	54,060	57,876	3,816	7.1%
(42700) Long Term Disability	5,111	4,911	5,420	4,453	5,317	6,090	6,090	6,544	454	7.5%
(42800) Firefighter Income Protection	0	0	980	0	1,000	1,000	1,000	1,000	0	0.0%
(42900) Payroll Reimbursement	0	-644,063	0	0	0	0	0	0	0	0.0%
(43312) Personnel Physicals	11,913	14,537	11,618	1,583	14,568	14,568	14,568	15,000	432	3.0%
(43313) Preventive Care	0	90	0	0	500	500	500	500	0	0.0%
Total Personnel	2,990,641	2,766,229	722,616	3,302,743	3,395,949	3,649,329	3,649,329	3,977,123	327,794	9.0%

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Operating Expenditures										
(43600) Membership Dues	3,822	1,605	1,043	2,257	3,000	3,000	3,000	3,000	0	0.0%
(44310) Grounds Maintenance	0	0	0	461	0	2,000	2,000	5,950	3,950	197.5%
(44311) Building Maintenance	32,551	45,620	17,856	33,104	31,750	31,750	31,750	21,572	-10,178	-32.1%
(44315) Equipment Maintenance	6,367	15,929	6,474	7,116	7,000	7,500	7,500	7,500	0	0.0%
(44322) Fire Hydrant Inspections	37	183	0	0	200	200	200	200	0	0.0%
(44324) Vehicle Maintenance	31,665	35,712	39,910	32,715	43,500	34,000	34,000	37,900	3,900	11.5%
(45413) Promotional Materials	423	282	55	0	325	325	325	500	175	53.8%
(45612) Books	2,149	1,661	1,190	1,269	2,000	2,000	2,000	2,000	0	0.0%
(45614) Training Materials	2,087	725	1,293	1,618	3,700	4,000	4,000	4,000	0	0.0%
(45616) Fire Prevention Materials	1,886	2,131	360	776	1,700	1,700	1,700	1,700	0	0.0%
(45800) Travel Expense	16,313	6,078	9,573	7,756	13,000	13,000	13,000	14,000	1,000	7.7%
(45814) Seminar Registration	4,222	7,135	5,493	7,989	5,000	5,750	5,750	5,750	0	0.0%
(46012) Office Supplies	1,735	2,761	460	1,138	2,000	2,000	2,000	2,000	0	0.0%
(46013) Printing	0	1,534	274	0	500	500	500	500	0	0.0%
(46018) Janitorial Supplies	4,177	7,533	4,665	7,187	5,500	6,500	6,500	11,264	4,764	73.3%
(46019) Medical Supplies	12,903	15,783	15,581	20,251	16,500	18,000	17,000	18,000	1,000	5.9%
(46023) Investigative Materials	0	89	961	0	1,000	1,000	1,000	1,000	0	0.0%
(46024) Clothing Accessories	25,885	25,497	4,621	5,988	18,000	29,500	29,500	29,500	0	0.0%
(46027) Disaster Supplies	8,288	3,616	878	1,451	5,000	5,000	5,000	5,000	0	0.0%
(46031) Fire Equipment - Tools	9,757	15,129	0	0	0	0	0	0	0	0.0%
(46046) Fire Breathing Apparatus Equip	26,515	5,920	3,764	2,181	7,606	0	18,500	18,500	0	0.0%
(46047) Fire Extinguisher Expense	891	0	370	200	1,000	0	1,000	1,000	0	0.0%
(46052) Radios	0	2,905	24,894	0	26,964	0	0	0	0	0.0%
(46215) Gas, Fuel & Oil	19,553	13,964	19,045	18,109	20,000	22,750	22,750	40,000	17,250	75.8%
(47400) Equipment < \$5000	15,737	41,884	1,026	5,877	18,000	18,000	19,116	20,400	1,284	6.7%
(43201) Professional - Other	1,000	1,000	1,000	2,000	1,000	1,000	2,000	2,000	0	0.0%
(43210) Software Licensing	0	0	0	23,896	0	0	0	24,500	24,500	0.0%
(43235) Bank Account Fees	0	0	63	4	0	0	0	0	0	0.0%
(44319) Pest Control	0	0	0	0	0	0	0	500	500	0.0%
(44321) HVAC Contracts	0	0	0	0	0	0	0	5,500	5,500	0.0%
(44326) Office Machine Contracts	5,015	4,205	4,695	4,309	3,500	3,500	3,500	4,700	1,200	34.3%
(44327) Communication System Maint	13,593	22,397	335	315	3,600	14,000	14,000	14,000	0	0.0%
(44328) Computer Maintenance	3,125	17,202	832	2,557	2,800	3,800	3,800	1,400	-2,400	-63.2%
(44412) Equipment Rental	0	0	0	0	100	0	0	0	0	0.0%
(45412) Personnel Recruiting	0	0	0	10,000	0	0	10,000	0	-10,000	-100.0%
(45611) Subscriptions	18,826	23,720	25,529	14,279	24,000	28,000	28,000	3,326	-24,674	-88.1%
(45815) Education	15,658	0	0	0	0	15,000	15,000	15,000	0	0.0%
(46216) Internet Services	0	0	0	728	0	1,650	1,650	1,650	0	0.0%

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
(46218) Cell Phone Service	6,632	6,574	6,155	4,997	6,500	6,500	6,500	6,500	0	0.0%
(46214) Telephone	6,238	3,693	3,610	3,157	7,000	6,000	6,000	6,000	0	0.0%
(46211) Natural Gas	4,074	3,111	3,524	4,159	4,500	5,250	5,250	6,250	1,000	19.0%
(46212) Electricity	41,393	40,625	46,396	31,448	38,000	45,000	45,000	49,000	4,000	8.9%
(46213) Water & Sewer	12,444	14,378	11,512	8,591	12,500	12,500	12,500	12,500	0	0.0%
* (48014) Operating Transfer	0	0	10,894	0	10,894	0	0	8,781	8,781	0.0%
Total Operating Expenditures	354,961	390,581	274,331	267,883	347,639	350,675	381,291	412,843	31,552	8.3%
Total Capital Expenditures	81,836	223,375	647,298	117,739	690,890	45,000	163,423	125,510	-37,913	-23.2%
TOTAL EXPENDITURES	3,427,438	3,380,185	1,644,245	3,688,365	4,434,478	4,045,004	4,194,043	4,515,476	321,433	7.7%
TOTAL REVENUES LESS EXPENDITURES	-3,427,438	-2,283,033	-599,996	-2,507,076	-3,480,478	-3,010,004	-3,088,043	-3,412,476	324,433	10.5%

* Operating transfers are for a transfer of funds to the grand fund for matching monies on grants.

2023 Approved Budget
432 - Fire Salary Schedule

Job Title	FTE	Hire Date	2022 Budgeted Salary	Change	2023 Budgeted Salary
Fire Chief	1.00	11/17/2014	107,704	-7,117	100,587
Fire Marshal/Div Chief	1.00	7/12/2004	77,320	0	77,320
Deputy Fire Marshal/Capt	1.00	10/26/1998	65,670	0	65,670
Training/Div Chief	1.00	6/24/2002	75,804	1,516	77,320
Division Chief	1.00	7/29/1996	77,320	0	77,320
Division Chief	1.00	7/12/2004	77,320	0	77,320
Division Chief	1.00	8/17/2009	71,432	1,428	72,860
Fire Captain	1.00	8/3/2004	65,670	0	65,670
Fire Captain	1.00	2/2/2002	65,670	0	65,670
Fire Captain	1.00	7/17/2006	64,382	1,288	65,670
Fire Captain	1.00	7/19/2005	64,382	1,288	65,670
Fire Captain	1.00	8/29/2011	63,120	1,262	64,382
Fire Captain	1.00	7/7/2008	64,382	1,288	65,670
Fire Captain/Medic	1.00	1/5/2004	65,670	0	65,670
Fire Captain/Medic	1.00	7/7/2014	59,479	1,190	60,669
Fire Captain/Medic	1.00	7/23/2007	65,670	0	65,670
Fire Lieutenant	1.00	6/27/2016	50,272	-986	49,286
Fire Lieutenant	1.00	9/4/2012	54,416	1,089	55,505
Fire Lieutenant	1.00	8/29/2011	55,505	0	55,505
Fire Lieutenant	1.00	7/7/2008	54,416	1,089	55,505
Fire Lieutenant	1.00	7/7/2008	54,416	1,089	55,505
Fire Lieutenant	1.00	8/29/2011	55,505	0	55,505
Fire Lieutenant	1.00	7/7/2014	52,303	1,046	53,349
Fire Lieutenant	1.00	1/26/1998	55,505	0	55,505
Fire Lieutenant/Medic	1.00	7/7/2014	52,303	1,046	53,349
Firefighter	1.00	3/2/2020	39,099	1,173	40,272
Firefighter	1.00	6/26/2017	42,724	1,282	44,006
Firefighter	1.00	1/22/2019	41,480	1,244	42,724
Firefighter	1.00	4/11/2022	45,326	-7,366	37,960
Firefighter	1.00	1/22/2022	42,724	-4,764	37,960
Firefighter	1.00	4/11/2022	36,500	1,460	37,960
Firefighter	1.00	8/13/2018	41,480	1,244	42,724
Firefighter	1.00	12/6/2019	39,099	1,173	40,272
Firefighter	1.00	5/4/2009	46,686	0	46,686
Firefighter	1.00	4/17/2017	42,724	1,282	44,006
Firefighter	1.00	8/22/2022	37,960	0	37,960
Firefighter	1.00	2/25/2019	40,272	1,208	41,480

Job Title	FTE	Hire Date	2022 Budgeted Salary	Change	2023 Budgeted Salary
Firefighter	1.00	6/24/2019	40,272	1,208	41,480
Firefighter	1.00	4/11/2022	37,960	0	37,960
Firefighter	1.00	4/5/2021	37,960	1,139	39,099
Office Administrator	1.00	4/11/2011	44,752	1,342	46,094
Fire Lieutenant	1.00	NEW	0	48,320	48,320
Fire Lieutenant	1.00	NEW	0	48,320	48,320
Fire Lieutenant	1.00	NEW	0	48,320	48,320
TOTAL FTE		44.00	TOTAL SALARIES		\$2,425,755



2023 Approved Budget

432 - Fire Capital Improvement Schedule

Account Code	Description	Amount
57200 - Buildings	Water Damage Repairs	\$10,600
57200 - Buildings	Architect & Engineering for Approved Police & Fire Training Center	\$30,000
57410 - Vehicles	Zodiac Rescue Boat	\$28,500
57410 - Vehicles	Rebuild Engine on Standby 2	\$20,000
57414 - Public Safety Equipment	Station Alerting Upgrade (needed for PSAP Consolidation)	\$36,410
Total CIP		\$125,510



2023 Approved Budget

Animal Services (433)

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Revenue										
(34230) Tags	0	15,635	17,513	17,127	14,500	14,500	14,500	17,500	3,000	20.7%
(34231) Misc Animal Control	0	1,080	1,750	820	1,500	1,500	1,500	1,500	0	0.0%
(34235) Boarding	0	1,635	1,855	2,040	1,800	1,800	1,800	2,000	200	11.1%
(34236) Adoption Fees	0	0	1,040	12,755	0	0	10,500	13,500	3,000	28.6%
(34727) Private Donations	0	0	1,050	2,253	0	0	1,538	2,000	462	30.0%
TOTAL REVENUES	0	18,350	23,208	34,995	17,800	17,800	29,838	36,500	6,662	22.3%
Personnel										
(41100) Salaries	165,255	167,823	160,738	162,435	159,936	165,711	165,711	209,589	43,878	26.5%
(41200) Overtime	268	1,741	2,006	2,023	2,399	2,500	2,500	2,500	0	0.0%
(41400) Uniforms Provided	2,630	2,665	2,810	3,116	3,000	3,000	3,000	3,000	0	0.0%
(42100) Health Insurance	25,537	30,397	35,404	43,276	31,174	39,764	39,764	54,485	14,721	37.0%
(42200) SS Tax Expense	10,241	10,481	10,035	10,144	10,065	10,274	10,274	12,994	2,720	26.5%
(42211) Medicare Expense	2,395	2,451	2,347	2,372	2,354	2,403	2,403	3,039	636	26.5%
(42300) Retirement Expense	5,654	3,965	2,659	2,807	9,740	2,731	2,731	4,669	1,938	71.0%
(42500) Unemployment Compensation	507	215	300	213	462	250	250	300	50	20.0%
(42600) Workers Compensation	0	1,127	990	1,456	1,445	1,179	1,179	1,315	136	11.5%
(42700) Long Term Disability	348	339	371	324	406	414	414	524	110	26.6%
(43312) Personnel Physicals	6,546	2,634	1,242	0	750	750	750	750	0	0.0%
Total Personnel	219,381	223,838	218,902	228,166	221,731	228,976	228,976	293,165	63,943	27.9%
Operating Expenditures										
(43600) Membership Dues	0	0	0	0	0	0	0	450	450	0.0%
(44311) Building Maintenance	14,895	7,297	-5,292	8,743	6,000	8,500	8,500	9,500	1,000	11.8%
(44324) Vehicle Maintenance	260	1,311	1,012	4,911	1,250	1,950	5,450	2,950	-2,500	-45.9%
(45612) Books	36	0	90	0	100	100	100	200	100	100.0%
(45614) Training Materials	661	51	366	623	650	650	650	700	50	7.7%
(45800) Travel Expense	0	0	0	32	500	500	500	500	0	0.0%
(45814) Seminar Registration	1,475	1,350	945	1,007	1,000	1,000	1,000	1,200	200	20.0%
(46012) Office Supplies	1,647	2,107	1,364	3,089	1,700	1,700	1,700	2,200	500	29.4%
(46013) Printing	1,499	1,375	1,151	877	1,150	1,150	1,150	1,400	250	21.7%
(46017) Small Tools	1,156	1,080	933	217	900	900	900	1,000	100	11.1%
(46018) Janitorial Supplies	4,203	3,754	3,562	3,498	3,700	3,900	3,900	4,000	100	2.6%

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
(46019) Medical Supplies	11,715	12,606	12,096	18,206	11,550	11,550	13,088	15,550	2,462	18.8%
(46029) Animal Food	5,576	2,913	2,638	3,356	6,000	6,000	6,000	4,500	-1,500	-25.0%
(46034) Computer Supplies	0	0	99	0	100	100	100	600	500	500.0%
(46045) Veterinary Expenses	0	0	410	9,360	0	0	10,500	10,500	0	0.0%
(46215) Gas, Fuel & Oil	4,225	3,772	5,811	5,633	4,500	5,500	5,500	7,500	2,000	36.4%
(47400) Equipment < \$5000	4,672	9,329	3,927	2,921	4,500	4,500	4,500	5,700	1,200	26.7%
(43216) Crematory Services	1,550	1,225	1,388	825	1,500	1,500	1,500	1,500	0	0.0%
(43218) Beaver & Water Control	8,316	8,669	8,400	6,473	6,000	8,400	8,400	8,400	0	0.0%
(43219) Wildlife Trapping	2,000	1,500	2,550	800	3,000	3,000	3,000	3,000	0	0.0%
(44328) Computer Maintenance	969	910	336	1,878	1,000	1,000	1,000	1,000	0	0.0%
(46216) Internet Services	0	0	0	2,210	0	5,550	5,550	5,550	0	0.0%
(46218) Cell Phone Service	810	810	1,001	933	850	850	850	850	0	0.0%
(46214) Telephone	5,629	4,731	4,349	4,021	4,750	4,750	4,750	4,750	0	0.0%
(46212) Electricity	12,863	13,676	13,220	15,422	10,500	11,500	11,500	11,500	0	0.0%
(46213) Water & Sewer	6,456	6,340	8,037	7,248	6,500	6,500	6,500	6,500	0	0.0%
Total Operating Expenditures	90,613	84,806	68,393	102,283	77,700	91,050	106,588	111,500	4,912	4.6%
Total Capital Expenditures	8,400	15,005	0	0	0	0	0	75,000	75,000	0.0%
TOTAL EXPENDITURES	318,394	323,649	287,295	330,449	299,431	320,026	335,564	479,665	144,101	42.9%
TOTAL REVENUES LESS EXPENDITURES	-318,394	-305,299	-264,087	-295,454	-281,631	-302,226	-305,726	-443,165	137,439	45.0%

2023 Approved Budget
433 - Animal Services Salary Schedule

Job Title	FTE	Hire Date	2022 Budgeted Salary	Change	2023 Budgeted Salary
A C Supervisor	1.00	7/13/2011	47,791	3,514	51,305
Animal Control Officer	1.00	8/27/2018	28,966	2,949	31,915
Animal Control Officer	1.00	3/4/2019	28,122	2,924	31,046
Lead Animal Control Officer	1.00	8/15/2019	34,323	3,016	37,339
Animal Control Officer	1.00	9/17/2020	26,509	2,875	29,384
Animal Control Officer	1.00	NEW	0	28,600	28,600
TOTAL FTE	6.00			TOTAL SALARIES	\$209,589



2023 Approved Budget

433 - Animal Services Capital Improvement Schedule

Account Code	Description	Amount
57410 - Vehicles	Truck with Full Dog Box	\$75,000
Total CIP		\$75,000



2023 Approved Budget

Public Works (441)

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Revenue										
(36600) Capital Donations	0	60,402	0	0	0	0	0	0	0	0.0%
(31010) Miscellaneous Income	0	405	0	0	0	0	0	0	0	0.0%
(39200) Sale of Fixed Assets	0	1,719	0	0	0	0	0	0	0	0.0%
TOTAL REVENUES	0	62,526	0	0	0	0	0	0	0	0.0%
Personnel										
(41100) Salaries	461,614	390,838	397,836	450,372	410,640	465,790	475,790	482,799	7,009	1.5%
(41200) Overtime	2,934	262	15,422	2,279	2,500	5,000	5,000	5,000	0	0.0%
(41400) Uniforms Provided	9,078	10,500	11,303	13,265	9,000	9,000	9,000	9,000	0	0.0%
(42100) Health Insurance	88,665	86,850	116,200	88,192	97,666	119,348	119,348	120,630	1,282	1.1%
(42200) SS Tax Expense	28,163	23,694	24,669	27,420	25,731	28,879	28,879	29,049	170	0.6%
(42211) Medicare Expense	6,587	5,530	5,840	6,413	6,018	6,754	6,754	7,001	247	3.7%
(42300) Retirement Expense	7,308	6,137	6,554	8,173	24,901	5,629	5,629	7,571	1,942	34.5%
(42500) Unemployment Compensation	1,462	490	1,149	845	1,029	668	668	660	-8	-1.2%
(42600) Workers Compensation	0	18,014	4,024	6,259	11,244	9,577	9,577	12,090	2,513	26.2%
(42700) Long Term Disability	1,108	881	1,306	813	1,034	1,164	1,164	1,207	43	3.7%
(43312) Personnel Physicals	459	162	486	180	1,200	1,200	1,200	1,200	0	0.0%
Total Personnel	607,378	543,358	584,789	604,211	590,963	653,009	663,009	676,207	13,198	2.0%
Operating Expenditures										
(44310) Grounds Maintenance	20,062	18,895	17,149	23,821	18,000	18,000	18,000	19,000	1,000	5.6%
(44311) Building Maintenance	14,016	14,440	8,444	7,291	12,500	12,500	12,500	10,000	-2,500	-20.0%
(44315) Equipment Maintenance	0	0	0	0	0	0	0	19,000	19,000	0.0%
(44324) Vehicle Maintenance	28,477	22,031	24,514	21,115	25,000	25,000	25,000	25,000	0	0.0%
(44325) Tractor Maintenance	10,130	13,588	12,162	12,719	11,600	11,600	11,600	12,000	400	3.4%
(45613) Employee Training	0	0	0	0	0	0	0	7,000	7,000	0.0%
(45614) Training Materials	0	727	227	69	700	700	700	500	-200	-28.6%
(45814) Seminar Registration	579	250	0	0	500	500	500	0	-500	-100.0%
(46012) Office Supplies	1,347	2,112	2,419	3,605	1,500	1,500	1,500	2,500	1,000	66.7%
(46013) Printing	0	194	0	0	125	125	125	125	0	0.0%
(46017) Small Tools	4,546	3,920	4,128	1,936	3,500	3,500	3,500	3,500	0	0.0%
(46018) Janitorial Supplies	1,516	2,450	1,771	4,390	2,000	2,000	2,000	3,000	1,000	50.0%
(46019) Medical Supplies	208	167	0	78	400	400	400	400	0	0.0%
(46030) Safety Apparel	868	1,070	290	0	1,100	1,100	1,100	1,000	-100	-9.1%
(46034) Computer Supplies	309	307	0	347	350	350	350	350	0	0.0%
(46043) Traffic Supplies	0	16,840	5,046	0	0	0	0	0	0	0.0%

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
(46215) Gas, Fuel & Oil	18,258	41,194	50,024	57,815	30,000	34,500	34,500	46,500	12,000	34.8%
(47400) Equipment < \$5000	5,168	0	-45	2,176	4,000	4,000	5,783	4,500	-1,283	-22.2%
(44319) Pest Control	0	0	0	0	0	0	0	860	860	0.0%
(44323) Mosquito Abatement	6,708	6,615	3,179	4,373	6,600	6,600	6,600	6,875	275	4.2%
(44326) Office Machine Contracts	2,143	3,172	2,345	1,822	2,500	2,500	2,500	2,500	0	0.0%
(44328) Computer Maintenance	233	0	184	598	500	500	500	500	0	0.0%
(45611) Subscriptions	1,763	2,489	2,470	3,202	2,250	2,250	2,250	1,000	-1,250	-55.6%
(46216) Internet Services	0	0	0	3,578	0	3,300	3,300	0	-3,300	-100.0%
(46218) Cell Phone Service	3,479	3,077	2,845	2,151	3,810	3,810	4,369	3,810	-559	-12.8%
(46214) Telephone	2,563	2,340	2,586	2,595	2,625	2,625	2,625	2,625	0	0.0%
(46212) Electricity	11,706	12,134	10,295	12,934	10,500	10,500	10,500	10,500	0	0.0%
(46213) Water & Sewer	837	1,741	1,436	0	2,000	2,000	2,000	2,000	0	0.0%
(48014) Operating Transfer	0	1,013,815	0	0	0	0	0	0	0	0.0%
Total Operating Expenditures	134,916	1,183,568	151,469	166,615	142,060	149,860	152,202	185,045	32,843	21.6%
Total Capital Expenditures	106,892	117,316	0	0	25,000	25,000	25,000	122,850	97,850	391.4%
TOTAL EXPENDITURES	849,186	1,844,242	736,258	770,826	758,023	827,869	840,211	984,102	143,891	17.1%
TOTAL REVENUES LESS EXPENDITURES	-849,186	-1,781,716	-736,258	-770,826	-758,023	-827,869	-840,211	-984,102	143,891	17.1%

2023 Approved Budget
441 - Public Works Salary Schedule

Job Title	FTE	Hire Date	2022 Budgeted Salary	Change	2023 Budgeted Salary
Director of Public Works	0.34	3/15/2004	28,104	576	28,680
* Admin Assistant II	0.00	3/29/2021	16,188	-16,188	0
* Office Administrator	0.34	3/29/2021	0	14,264	14,264
Construction Ops Coordinator	0.50	4/15/1998	21,550	3,259	24,809
Fleet Maint Supervisor/CDL	0.34	4/4/2011	17,822	535	18,357
Fleet Maint Mechanic II	0.34	10/15/2013	12,723	382	13,105
Fleet Maint Mechanic I	0.34	9/30/2020	10,854	325	11,179
Bldg Maint Supervisor	1.00	7/9/2014	42,821	6,543	49,364
Bldg Maint Operator III/CDL	1.00	5/10/2022	34,445	1,033	35,478
Bldg Maint Operator III/CDL	1.00	3/12/2019	35,351	-1,073	34,278
Grounds Maint Supervisor/CDL	0.50	8/5/2013	22,916	687	23,603
Grounds Maintenance Lead/CDL	0.50	10/15/2014	19,137	573	19,710
Grounds Maint Sr Laborer	0.50	9/2/2022	14,519	433	14,952
Grounds Maint Op II/CDL	0.50	VACANT	15,371	461	15,832
Grounds Maint Operator I	0.50	1/18/2011	17,202	516	17,718
Grounds Maint Operator I	0.50	6/17/2020	15,172	456	15,628
Grounds Maint Operator I	0.50	5/15/2017	15,538	466	16,004
Grounds Maint.Operator I	0.50	5/31/2017	15,534	466	16,000
Grounds Maint.Operator I	0.50	10/18/2021	14,820	445	15,265
Laborer I	0.50	5/2/2022	13,520	406	13,926
Laborer I	0.50	5/2/2022	13,520	406	13,926
Laborer I	0.50	8/29/2022	13,520	406	13,926
Laborer I	0.50	8/16/2022	13,520	406	13,926
Laborer I	0.50	VACANT	13,520	406	13,926
Custodian	1.00	1/4/2020	28,120	823	28,943
TOTAL FTE		13.20	TOTAL SALARIES		\$482,799

* Eliminating the Admin Assistant position and adding an Office Administrator



2023 Approved Budget

441 - Public Works Capital Improvement Schedule

Account Code	Description	Amount
57400 - Machinery & Equipment	Groomer Mower	\$10,300
57400 - Machinery & Equipment	Groomer Mower	\$10,300
57400 - Machinery & Equipment	Tire Mounting & Balancing Machine	\$15,750
57410 - Vehicles	Fleet Maint Service/Parts Truck (Upfitted)	\$61,500
57512 - Infrastructure - Drainage	Drainage	\$25,000
Total CIP		\$122,850



2023 Approved Budget

450 - Parks & Recreation

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Revenue										
(34710) Admission Fees	0	47,330	68,624	64,257	55,000	65,000	65,000	65,000	0	0.0%
(34711) Lease Income	0	1,200	492	0	0	0	0	0	0	0.0%
(34712) Tuition	0	33,578	56,240	47,867	60,000	60,000	60,000	60,000	0	0.0%
(34713) Concessions	0	30,696	35,509	33,887	31,000	37,000	37,000	37,000	0	0.0%
(34714) Adult Athletic League	0	-440	3,158	7,667	10,000	8,000	8,000	8,000	0	0.0%
(34715) Membership Fees	0	94,491	137,649	180,946	235,000	200,000	200,000	200,000	0	0.0%
(34716) Facility Rental	0	10,120	30,598	35,653	31,550	31,550	31,550	35,000	3,450	10.9%
(34721) Special Events	0	0	0	1,247	0	0	0	0	0	0.0%
(34725) Vending Revenues	0	322	2,708	4,341	0	0	0	0	0	0.0%
(34735) Fourth Fest Revenue	0	0	1,496	2,327	0	0	0	0	0	0.0%
(34727) Private Donations	0	50,000	300	400	0	0	0	0	0	0.0%
(31010) Miscellaneous Income	0	970	1,770	3,315	0	0	0	0	0	0.0%
(31020) City Store Revenue	0	0	0	944	0	0	0	0	0	0.0%
(34732) Merchandise Resale	0	0	409	0	0	0	0	2,000	2,000	0.0%
(39200) Sale of Fixed Assets	0	0	1,340	0	0	0	0	0	0	0.0%
TOTAL REVENUES	0	268,267	338,544	382,851	422,550	401,550	401,550	407,000	5,450	1.4%
Personnel										
(41100) Salaries	819,431	815,123	788,438	861,228	875,136	930,598	930,598	907,588	-23,010	-2.5%
(41200) Overtime	0	0	12	0	0	0	0	0	0	0.0%
(41400) Uniforms Provided	6,400	8,031	7,371	5,777	6,500	7,000	7,000	7,000	0	0.0%
(42100) Health Insurance	108,516	118,005	130,127	128,602	129,478	174,380	174,380	177,117	2,737	1.6%
(42200) SS Tax Expense	49,219	49,053	47,014	51,684	54,939	58,423	58,423	58,130	-293	-0.5%
(42211) Medicare Expense	11,511	11,472	10,995	12,087	12,869	13,672	13,672	13,596	-76	-0.6%
(42300) Retirement Expense	14,147	16,772	17,939	23,305	36,488	18,345	18,345	19,475	1,130	6.2%
(42500) Unemployment Compensation	3,954	2,302	2,092	1,110	4,420	2,788	2,788	3,188	400	14.3%
(42600) Workers Compensation	0	12,562	9,985	15,358	14,842	2,288	2,288	12,678	10,390	454.1%
(42700) Long Term Disability	1,444	1,313	1,354	1,194	1,520	1,659	1,659	1,676	17	1.0%
(43312) Personnel Physicals	2,079	2,025	1,890	2,304	3,200	3,200	3,200	2,000	-1,200	-37.5%
Total Personnel	1,016,701	1,036,658	1,017,217	1,102,649	1,139,392	1,212,353	1,212,353	1,202,448	-9,905	-0.8%

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Operating Expenditures										
(43234) Park on River Improvements	0	0	-100	380	0	0	0	3,500	3,500	0.0%
(43600) Membership Dues	784	450	756	755	900	900	900	900	0	0.0%
(44311) Building Maintenance	69,604	58,199	39,957	43,529	57,450	57,450	53,590	53,390	-200	-0.4%
(44313) Pool Maintenance	32,831	33,862	28,263	48,631	30,000	31,000	37,390	47,000	9,610	25.7%
(44314) Elevator Maintenance	2,370	2,386	2,654	3,273	2,500	2,500	2,500	2,500	0	0.0%
(44315) Equipment Maintenance	9,121	8,784	5,600	12,441	7,550	7,550	7,550	8,500	950	12.6%
(44316) Rec Equipment Maintenance	865	2,175	64	52	2,000	2,000	1,409	2,000	591	41.9%
(44317) Beautification Program	1,198	1,097	1,047	692	1,500	1,500	1,500	1,500	0	0.0%
(44324) Vehicle Maintenance	6,450	8,769	3,867	3,515	7,250	7,250	7,250	6,500	-750	-10.3%
(44331) Park & Recreation Repairs	28,046	56,804	15,923	16,427	22,550	22,550	22,550	22,100	-450	-2.0%
(45413) Promotional Materials	27,255	15,590	19,583	26,458	20,000	20,000	20,000	20,000	0	0.0%
(45800) Travel Expense	3,188	509	0	5,086	0	3,500	3,500	3,500	0	0.0%
(45813) Youth Council	3,682	965	0	98	4,000	4,000	4,000	4,000	0	0.0%
(45814) Seminar Registration	1,940	910	375	2,470	500	2,200	2,200	2,500	300	13.6%
(46010) Tree Board	216	722	737	0	2,000	2,000	2,000	2,000	0	0.0%
(46012) Office Supplies	4,807	2,331	2,001	3,192	3,400	2,400	2,400	2,400	0	0.0%
(46013) Printing	2,875	2,892	0	0	0	0	0	0	0	0.0%
(46017) Small Tools	5,990	5,361	1,992	2,114	4,000	4,000	4,000	3,000	-1,000	-25.0%
(46018) Janitorial Supplies	10,117	10,425	10,022	12,366	11,500	11,500	11,500	12,050	550	4.8%
(46019) Medical Supplies	50	0	0	0	200	200	200	200	0	0.0%
(46032) Sign Supplies	0	0	170	0	200	200	200	200	0	0.0%
(46033) Recreational Supplies	1,088	2,572	459	1,151	1,000	1,000	1,000	1,000	0	0.0%
(46034) Computer Supplies	2,096	1,663	1,589	10	2,000	2,000	402	400	-2	-0.5%
(46035) Resale Merchandise & Supplies	0	0	0	91	0	0	0	2,000	2,000	0.0%
(46041) Concession Supplies	21,703	23,125	27,692	33,121	23,000	23,000	23,000	23,000	0	0.0%
(46215) Gas, Fuel & Oil	13,099	9,714	13,371	13,921	13,500	15,000	15,000	20,000	5,000	33.3%
(47400) Equipment < \$5000	4,804	2,901	164	2,791	0	3,000	3,000	10,500	7,500	250.0%
(43210) Software Licensing	0	0	0	11,787	0	0	9,000	9,000	0	0.0%
(43235) Bank Account Fees	0	0	0	86	0	0	0	0	0	0.0%
(43400) Instructor Contracts	0	20,692	30,315	35,097	45,000	45,000	45,000	45,000	0	0.0%
(44319) Pest Control	1,350	870	483	1,619	1,070	1,070	1,070	1,110	40	3.7%
(44321) HVAC Contracts	14,833	15,419	15,419	22,612	15,300	16,600	16,960	17,850	890	5.2%
(44326) Office Machine Contracts	4,165	3,757	3,975	3,240	4,400	4,400	4,400	4,000	-400	-9.1%
(44327) Communication System Maint	0	241	0	0	250	250	250	250	0	0.0%
(44328) Computer Maintenance	5,472	9,845	9,670	182	10,000	10,000	299	300	1	0.3%
(44412) Equipment Rental	777	530	360	0	0	0	0	1,000	1,000	0.0%

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
(46216) Internet Services	0	0	0	4,343	0	5,450	5,450	5,450	0	0.0%
(46218) Cell Phone Service	3,015	3,647	3,912	3,468	3,200	3,200	3,200	3,600	400	12.5%
(46411) Cash Over/Short	0	0	0	-4	0	0	0	0	0	0.0%
(46214) Telephone	7,140	5,780	7,983	7,698	7,850	7,850	7,850	7,900	50	0.6%
(46211) Natural Gas	10,604	8,798	10,846	15,362	12,200	12,200	12,200	15,200	3,000	24.6%
(46212) Electricity	168,577	147,683	143,231	149,990	151,500	151,500	151,500	158,500	7,000	4.6%
(46213) Water & Sewer	81,589	59,506	96,853	87,779	88,500	97,500	97,500	93,500	-4,000	-4.1%
Total Operating Expenditures	551,701	528,974	499,233	575,823	556,270	581,720	581,720	617,300	35,580	6.1%
Total Capital Expenditures	102,300	63,205	130,957	8,822	131,500	19,000	19,000	1,970,000	1,951,000	10268.4%
TOTAL EXPENDITURES	1,670,702	1,628,837	1,647,407	1,687,294	1,827,162	1,813,073	1,813,073	3,789,748	1,976,675	109.0%
TOTAL REVENUES LESS EXPENDITURES	-1,670,702	-1,360,570	-1,308,863	-1,304,443	-1,404,612	-1,411,523	-1,411,523	-3,382,748	1,971,225	139.7%

2023 Approved Budget
450 - Parks Salary Schedule

Job Title	FTE	Hire Date	2022 Budgeted Salary	Change	2023 Budgeted Salary
Director of Parks & Rec	1.00	5/17/1993	94,400	2,832	97,232
Asst Director of Parks	1.00	7/13/2011	76,733	2,302	79,035
Office Administrator	1.00	2/22/2016	45,649	1,356	47,005
Admin Assistant II	1.00	3/22/2021	28,265	848	29,113
Activities Coordinator	1.00	3/11/2019	35,542	1,066	36,608
Custodian	1.00	9/13/2004	32,325	970	33,295
Custodian	1.00	8/23/2022	24,745	625	25,370
Facility Manager	1.00	5/7/2007	48,986	-6,756	42,230
Parks Maint Operator I	1.00	8/22/2022	27,040	811	27,851
Parks Maint Operator I	1.00	3/28/2022	27,040	811	27,851
Grounds Maint Lead	1.00	7/13/2020	28,267	3,148	31,415
Parks Facility Manager	1.00	3/4/2013	49,225	1,477	50,702
Parks Maint Operator I	1.00	2/10/2020	27,347	574	27,921
Parks Maint Operator I	1.00	VACANT	27,560	291	27,851
Parks Maint Operator I	1.00	3/8/2021	27,040	811	27,851
Parks Maint Operator I	1.00	3/28/2022	27,040	811	27,851
Grounds Maint Lead	1.00	9/12/2020	36,393	-4,986	31,407
Recreation Aide (13,634 hours)			150,000	-30,000	120,000
Aquatic Staff (10,636 hours)			117,000	0	117,000
TOTAL FTE	17.00			TOTAL SALARIES	\$907,588



2023 Approved Budget

450 - Parks Capital Improvement Schedule

Account Code	Description	Amount
57200 - Buildings	Metal Roof Rolling Oaks Maint Shop	\$7,000
57400 - Machinery & Equipment	Mower (replaces 2005 mower)	\$23,000
57410 - Vehicles	Work Truck (replaces 1998 truck)	\$40,000
57600 - Misc Capital	Pickleball Courts	\$600,000
57600 - Misc Capital	Gateway Park	\$1,300,000
Total CIP		\$1,970,000



2023 Approved Budget

Seniors (452)

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Revenue										
(34710) Admission Fees	0	14,383	20,367	29,245	40,000	30,000	30,000	40,000	10,000	33.3%
(34713) Concessions	0	90,533	104,731	131,399	135,000	115,000	115,000	140,000	25,000	21.7%
(34715) Membership Fees	-4,219	45,549	45,432	82,826	61,500	55,000	55,000	70,000	15,000	27.3%
(34716) Facility Rental	0	2,014	4,831	10,391	10,000	10,000	10,000	24,050	14,050	140.5%
(34721) Special Events	0	313	532	3,738	10,000	5,000	5,000	15,000	10,000	200.0%
(34727) Private Donations	0	316	656	1,873	0	0	0	500	500	0.0%
(34732) Merchandise Resale	0	209	133	760	1,000	1,000	1,000	1,000	0	0.0%
(39200) Sale of Fixed Assets	0	284	0	0	0	0	0	0	0	0.0%
TOTAL REVENUES	-4,219	153,601	176,682	260,232	257,500	216,000	216,000	290,550	74,550	34.5%
Personnel										
(41100) Salaries	325,988	266,318	311,742	344,243	312,109	314,048	314,048	323,470	9,422	3.0%
(41200) Overtime	1,011	708	108	0	500	500	500	0	-500	-100.0%
(42100) Health Insurance	45,317	50,694	51,164	44,876	56,735	42,318	42,318	43,153	835	2.0%
(42200) SS Tax Expense	19,545	16,772	18,847	20,998	19,351	19,471	19,471	20,055	584	3.0%
(42211) Medicare Expense	4,571	3,922	4,408	4,911	4,526	4,554	4,554	4,690	136	3.0%
(42300) Retirement Expense	7,138	7,532	10,473	16,350	18,727	11,099	11,099	12,004	905	8.2%
(42500) Unemployment Compensation	969	203	607	446	866	563	563	563	0	0.0%
(42600) Workers Compensation	0	676	259	1,204	367	995	995	1,479	484	48.6%
(42700) Long Term Disability	683	561	608	535	764	584	584	602	18	3.1%
(43312) Personnel Physicals	558	378	135	81	320	320	320	320	0	0.0%
Total Personnel	405,780	347,764	398,351	433,644	414,265	394,452	394,452	406,336	11,884	3.0%
Operating Expenditures										
(43600) Membership Dues	0	0	0	160	0	1,700	1,700	1,700	0	0.0%
(44310) Grounds Maintenance	0	0	0	1,108	0	4,000	4,000	4,000	0	0.0%
(44311) Building Maintenance	41,263	25,867	28,570	12,818	21,835	23,480	23,480	23,480	0	0.0%
(44315) Equipment Maintenance	2,172	1,920	3,641	4,387	2,500	5,300	5,300	6,300	1,000	18.9%
(44324) Vehicle Maintenance	3,024	0	230	19	0	0	0	0	0	0.0%
(44334) Irrigation Repair	0	0	0	1,965	0	1,200	1,200	2,000	800	66.7%
(44335) Security System	0	0	0	0	0	3,100	3,100	3,100	0	0.0%
(45417) Brochures	0	0	0	0	0	1,000	1,000	1,000	0	0.0%
(45445) Trips & Excursions	0	0	0	1,030	5,000	5,000	5,000	2,000	-3,000	-60.0%
(45613) Employee Training	2,364	1,934	1,835	192	1,500	1,750	1,750	1,750	0	0.0%

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
(45800) Travel Expense	0	0	92	305	0	700	700	700	0	0.0%
(45811) Local Mileage	0	0	0	0	100	100	100	100	0	0.0%
(45814) Seminar Registration	279	225	90	0	500	1,700	1,700	1,700	0	0.0%
(46012) Office Supplies	4,774	3,600	1,905	1,651	1,750	2,600	2,600	2,600	0	0.0%
(46013) Printing	0	0	40	0	50	0	0	0	0	0.0%
(46014) Postage	287	888	14	90	100	100	100	100	0	0.0%
(46016) Volunteer Expense	0	328	368	392	1,250	1,000	1,000	800	-200	-20.0%
(46018) Janitorial Supplies	6,538	5,110	5,012	2,492	6,500	8,100	8,100	9,750	1,650	20.4%
(46033) Recreational Supplies	4,032	1,919	1,769	1,171	3,500	2,500	2,500	2,500	0	0.0%
(46035) Resale Merchandise & Supplies	0	0	0	1,332	1,000	750	750	1,250	500	66.7%
(46041) Concession Supplies	73,017	58,083	69,276	83,194	79,250	86,075	86,075	98,575	12,500	14.5%
(46215) Gas, Fuel & Oil	6,169	0	0	0	0	0	0	0	0	0.0%
(47400) Equipment < \$5000	24,948	25,683	4,220	1,980	12,000	12,200	12,200	13,400	1,200	9.8%
(43201) Professional - Other	0	0	0	0	0	250	250	250	0	0.0%
(43210) Software Licensing	0	0	0	2,328	0	4,300	4,300	4,300	0	0.0%
(43235) Bank Account Fees	0	7	0	0	0	0	0	0	0	0.0%
(43400) Instructor Contracts	17,095	7,856	12,004	15,302	28,980	16,253	16,253	20,253	4,000	24.6%
(44319) Pest Control	0	0	0	0	0	200	200	400	200	100.0%
(44321) HVAC Contracts	0	4,128	12,496	17,161	15,165	13,000	13,000	15,500	2,500	19.2%
(44326) Office Machine Contracts	8,785	4,260	5,755	3,860	5,500	3,000	3,000	3,000	0	0.0%
(44328) Computer Maintenance	126	2,054	666	350	1,250	500	500	500	0	0.0%
(44411) Facility Rental Expense	571	0	0	0	0	0	0	0	0	0.0%
(45211) Volunteer Insurance	800	0	0	0	0	0	0	0	0	0.0%
(45400) Advertising	0	7	0	0	0	0	0	0	0	100.0%
(45414) Marketing	3,799	1,515	1,299	2,144	2,500	2,500	2,500	2,000	-500	-20.0%
(45611) Subscriptions	5,203	6,707	3,193	1,058	3,000	3,350	3,350	2,350	-1,000	-29.9%
(46216) Internet Services	0	0	0	1,668	0	1,900	1,900	1,900	0	0.0%
(46218) Cell Phone Service	3,546	2,849	2,996	3,579	3,000	3,000	3,000	3,800	800	26.7%
(46214) Telephone	10,766	11,855	8,645	14,637	10,032	6,000	6,000	6,000	0	0.0%
(46211) Natural Gas	1,658	1,174	2,121	1,746	1,750	2,550	2,550	3,050	500	19.6%
(46212) Electricity	35,550	30,149	30,631	38,066	31,716	29,000	29,000	44,918	15,918	54.9%
(46213) Water & Sewer	9,381	10,052	13,725	9,744	9,500	12,500	12,500	10,500	-2,000	-16.0%
Total Operating Expenditures	266,147	208,170	210,593	225,929	249,228	260,658	260,658	295,526	34,868	13.4%
Total Capital Expenditures	49,714	0	0	0	0	0	0	0	0	0.0%
TOTAL EXPENDITURES	721,641	555,934	608,944	659,573	663,493	655,110	655,110	701,862	46,752	7.1%
TOTAL REVENUES LESS EXPENDITURES	-725,860	-402,333	-432,262	-399,341	-405,993	-439,110	-439,110	-411,312	-27,798	-6.3%

2023 Approved Budget
452 - Senior Services Salary Schedule

Job Title	FTE	Hire Date	2022 Budgeted Salary	Change	2023 Budgeted Salary
Director of Senior Svcs	1.00	4/1/2002	84,103	2,522	86,625
Office Administrator	0.75	12/23/2007	36,206	1,086	37,292
Admin Assistant II	0.25	8/14/2020	8,655	260	8,915
Custodian	0.50	3/29/2021	12,372	371	12,743
Custodian	0.50	12/3/2018	12,372	371	12,743
Activities Coordinator	1.00	3/30/2020	30,324	910	31,234
Recreation Assistant	0.63	8/22/2022	15,465	464	15,929
Café Cashier	0.63	4/27/2020	15,465	464	15,929
Café Cashier	0.50	1/10/2021	12,372	375	12,747
Cafe Supervisor	1.00	5/13/2019	39,388	1,182	40,570
Cook	1.00	8/1/2020	25,487	764	26,251
Volunteer Coordinator	0.25	8/1/2020	9,465	284	9,749
Grounds Maint Operator I	0.50	12/3/2018	12,372	371	12,743
TOTAL FTE	8.51			TOTAL SALARIES	\$323,470



2023 Approved Budget

Planning & Permits (463)

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Revenue										
(32210) Building Permits	0	225,525	247,351	582,512	240,000	240,000	240,000	240,000	0	0.0%
* (32211) Surcharge On Non-residential	0	1,346	638	577	2,000	2,000	2,000	2,000	0	0.0%
(32212) Business License Permits	0	30,924	4,687	0	30,000	0	0	0	0	0.0%
(32213) Planning Fees	0	612	13,999	20,321	5,000	5,000	5,000	5,000	0	0.0%
(39200) Sale of Fixed Assets	0	1,600	0	0	0	0	0	0	0	0.0%
TOTAL REVENUES	0	260,007	266,675	603,410	277,000	247,000	247,000	247,000	0	0.0%
Personnel										
(41100) Salaries	355,104	296,352	344,806	337,391	340,980	371,908	371,908	360,057	-11,852	-3.2%
(41200) Overtime	385	65	0	0	0	0	0	0	0	0.0%
(41400) Uniforms Provided	1,063	914	213	-8	800	800	800	875	75	9.4%
(42100) Health Insurance	41,340	46,213	62,731	59,894	52,160	66,865	66,865	68,114	1,249	1.9%
(42200) SS Tax Expense	21,672	17,958	20,465	19,880	21,141	23,058	23,058	22,323	-735	-3.2%
(42211) Medicare Expense	5,068	4,200	4,786	4,649	4,944	5,393	5,393	5,221	-172	-3.2%
(42300) Retirement Expense	13,318	11,254	13,783	14,519	20,459	21,252	21,252	21,603	351	1.7%
(42500) Unemployment Compensation	591	240	397	331	539	350	350	350	0	0.0%
(42600) Workers Compensation	0	2,449	2,095	6,495	409	390	390	1,691	1,301	333.6%
(42700) Long Term Disability	797	585	885	714	852	930	930	900	-30	-3.2%
(43312) Personnel Physicals	27	0	0	36	100	100	100	100	0	0.0%
Total Personnel	439,365	380,230	450,161	443,901	442,384	491,046	491,046	481,234	-9,813	-2.0%
Operating Expenditures										
(43600) Membership Dues	825	921	1,186	813	1,200	1,880	1,705	1,910	205	12.0%
(44324) Vehicle Maintenance	1,085	1,049	222	1,117	1,200	1,200	1,200	2,000	800	66.7%
(44340) Nuisance Abatement	17	622	600	694	500	1,000	1,000	1,000	0	0.0%
(45612) Books	0	16	0	52	100	100	100	1,135	1,035	1035.0%
(45800) Travel Expense	3,862	165	0	0	0	300	50	1,050	1,000	2000.0%
(45814) Seminar Registration	1,910	723	543	2,160	543	1,500	1,925	1,920	-5	-0.3%
(46012) Office Supplies	896	666	346	361	500	800	800	600	-200	-25.0%
(46013) Printing	214	0	639	391	700	1,500	1,500	1,500	0	0.0%
(46032) Sign Supplies	0	0	0	0	100	100	100	100	0	0.0%
(46034) Computer Supplies	109	300	0	27	0	250	250	250	0	0.0%
(46038) Inspection Tools & Supplies	52	40	63	353	100	100	100	100	0	0.0%

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
(46215) Gas, Fuel & Oil	2,037	1,510	1,962	2,849	2,100	2,500	2,500	3,500	1,000	40.0%
(47400) Equipment < \$5000	-293	1,583	2,946	4,277	6,141	1,850	5,196	2,800	-2,396	-46.1%
(43201) Professional - Other	98,522	21,719	0	0	0	0	0	0	0	0.0%
(43210) Software Licensing	0	0	0	1,667	0	2,047	2,047	2,176	129	6.3%
(43217) Professional - Planning	845	0	0	0	0	0	0	0	0	0.0%
(43235) Bank Account Fees	0	0	146	0	0	0	0	0	0	0.0%
(44326) Office Machine Contracts	2,095	1,742	1,586	325	1,520	1,450	1,450	1,450	0	0.0%
(44328) Computer Maintenance	7,024	6,584	6,584	67	6,584	1,500	1,500	250	-1,250	-83.3%
(45611) Subscriptions	0	2,154	3,046	0	3,046	0	0	0	0	0.0%
(46218) Cell Phone Service	3,710	2,878	2,544	2,854	3,080	3,080	4,199	4,470	271	6.5%
(46411) Cash Over/Short	0	0	-10	0	0	0	0	0	0	0.0%
Total Operating Expenditures	122,910	42,672	22,403	18,007	27,414	21,157	25,622	26,211	589	2.3%
Total Capital Expenditures	0	9,417	0	0	0	0	0	0	0	0.0%
TOTAL EXPENDITURES	562,275	432,319	472,564	461,908	469,798	512,203	516,668	507,445	-9,224	-1.8%
TOTAL REVENUES LESS EXPENDITURES	-562,275	-172,312	-205,889	141,502	-192,798	-265,203	-269,668	-260,445	-9,224	-3.4%

* Revenues moved to City Clerk's Office to match related expenses

2023 Approved Budget

463 - Planning & Permits Salary Schedule

	Job Title	FTE	Hire Date	2022 Budgeted Salary	Change	2023 Budgeted Salary
	Director of Planning & Permits	1.00	1/15/2019	74,391	2,232	76,623
	Planner II	1.00	10/1/2020	60,564	1,817	62,381
*	Code Enforcement Officer	1.00	8/31/2022	68,591	-34,011	34,580
	Planning & Permits Technician	1.00	1/7/2013	33,568	1,007	34,575
*	Building Plans Examiner	1.00	7/22/2019	34,576	14,098	48,674
*	Building Inspector	1.00	7/3/2006	50,109	1,503	51,612
*	Building Inspector	1.00	3/15/2006	50,109	1,503	51,612
TOTAL FTE		7.00			TOTAL SALARIES	\$360,057

* Position titles were changed when the Deputy Planning & Permits director resigned



2023 Approved Budget

Sanitation Fund Summary

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Revenues										
(31010) Miscellaneous Income	0	3,565	9,789	10,342	0	0	0	0	0	0.0%
(34240) Late And Collection Fees	0	1,449	13,154	12,025	10,000	14,000	14,000	14,000	0	0.0%
(34410) Sanitation Fees	0	105,250	1,252,607	1,118,858	1,225,000	1,260,000	1,260,000	1,250,000	-10,000	-0.8%
(34425) Transfer/Yard Waste	30	660	58,487	55,060	65,000	65,000	65,000	65,000	0	0.0%
(39200) Sale of Fixed Assets	0	0	0	33,333	25,000	0	0	0	0	0.0%
Fund Balance Appropriation					726,155	290,155	619,642	688,756	69,114	11.2%
TOTAL REVENUES	30	110,924	1,334,037	1,229,618	2,051,155	1,629,155	1,958,642	2,017,756	59,114	3.0%
Expenditures										
Personnel	556,413	634,540	589,429	702,964	827,865	988,377	988,377	1,040,207	51,830	5.2%
Operating	759,024	800,029	699,026	594,836	623,290	640,778	661,218	697,043	35,825	5.4%
Capital	29,716	0	290,000	0	600,000	0	309,047	280,506	-28,541	-9.2%
TOTAL EXPENDITURES	1,345,153	1,434,569	1,578,455	1,297,800	2,051,155	1,629,155	1,958,642	2,017,756	59,114	3.0%
Adjustment to Fund Balance	-1,345,123	-1,323,645	-244,418	-68,182	0	0	0	0	0	0.0%



2023 Approved Budget

Sanitation (470)

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Personnel										
(41100) Salaries	370,868	454,566	399,142	492,440	557,449	675,213	675,213	696,399	21,186	3.1%
(41200) Overtime	22,026	14,123	39,435	21,887	7,570	7,570	7,570	20,000	12,430	164.2%
(41400) Uniforms Provided	6,991	8,136	5,684	5,957	7,000	7,000	7,000	7,000	0	0.0%
(42100) Health Insurance	88,348	89,343	77,239	102,409	146,020	208,058	208,058	209,031	973	0.5%
(42200) SS Tax Expense	23,369	27,836	27,170	31,798	35,031	41,863	41,863	42,318	455	1.1%
(42211) Medicare Expense	5,465	6,522	6,354	7,437	8,193	9,791	9,791	10,098	307	3.1%
(42300) Retirement Expense	13,818	14,591	16,663	17,549	33,901	13,588	13,588	17,398	3,810	28.0%
(42500) Unemployment Compensation	1,241	722	800	460	1,449	941	941	933	-8	-0.9%
(42600) Workers Compensation	22,967	17,450	15,574	21,701	29,339	22,165	22,165	34,789	12,624	57.0%
(42700) Long Term Disability	889	1,009	828	895	1,413	1,688	1,688	1,741	53	3.1%
(43312) Personnel Physicals	432	243	540	432	500	500	500	500	0	0.0%
Total Personnel	556,414	634,541	589,429	702,965	827,865	988,377	988,377	1,040,207	51,830	5.2%
Operating Expenditures										
(43600) Membership Dues	1,475	1,121	813	1,033	2,750	2,750	2,750	1,000	-1,750	-63.6%
(44311) Building Maintenance	2,694	12,529	4,414	3,554	7,875	7,875	7,875	8,190	315	4.0%
(44324) Vehicle Maintenance	217,187	174,247	143,622	151,951	195,250	215,250	215,250	200,000	-15,250	-7.1%
(45413) Promotional Materials	0	0	0	0	500	500	500	250	-250	-50.0%
(45613) Employee Training	0	0	0	0	0	0	0	10,500	10,500	0.0%
(45614) Training Materials	1,500	625	277	900	1,500	1,500	1,500	500	-1,000	-66.7%
(45814) Seminar Registration	2,709	1,375	3,000	1,625	3,000	3,000	3,000	500	-2,500	-83.3%
(46012) Office Supplies	1,602	1,928	2,311	786	2,000	2,000	2,000	2,000	0	0.0%
(46013) Printing	999	283	3,385	416	1,500	1,500	1,500	1,500	0	0.0%
(46014) Postage	22	-11	0	0	1,500	1,500	1,500	250	-1,250	-83.3%
(46017) Small Tools	2,351	433	784	1,232	2,000	2,000	2,000	7,566	5,566	278.3%
(46019) Medical Supplies	635	323	0	249	525	525	525	525	0	0.0%
(46030) Safety Apparel	677	385	1,575	2,521	1,500	1,500	1,500	2,200	700	46.7%
(46044) Carts	33,402	36,720	23,783	64,481	49,000	24,000	49,440	30,000	-19,440	-39.3%
(46215) Gas, Fuel & Oil	71,539	53,193	75,492	121,250	78,750	82,688	82,688	103,359	20,671	25.0%
(47400) Equipment < \$5000	6,884	992	-45	0	10,000	10,000	5,000	10,000	5,000	100.0%
(43201) Professional - Other	45,261	47,169	46,701	38,075	54,000	64,000	64,000	90,000	26,000	40.6%
(43230) Tipping Fees	157,166	213,312	195,149	178,829	175,000	180,250	180,250	189,263	9,013	5.0%
(43237) Licenses & Permits	0	0	0	867	0	0	0	0	0	0.0%

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
(44328) Computer Maintenance	456	1,133	99	0	1,000	1,000	1,000	500	-500	-50.0%
(45212) Liability Insurance	0	0	12,330	19,528	16,000	16,000	16,000	16,000	0	0.0%
(45611) Subscriptions	2,759	2,151	1,965	3,048	2,940	2,940	2,940	2,940	0	0.0%
(46216) Internet Services	0	0	0	734	0	3,300	3,300	3,300	0	0.0%
(46218) Cell Phone Service	808	879	837	625	1,200	1,200	1,200	1,200	0	0.0%
(48020) Closing/Post Closing Reserve	0	0	0	0	5,500	5,500	5,500	5,500	0	0.0%
(46411) Cash Over/Short	0	0	0	-47	0	0	0	0	0	0.0%
(48012) Bad Debt/ Debt Write-Off	-40	2,084	4,648	-2,849	0	0	0	0	0	0.0%
(48017) Depreciation	202,646	243,162	171,870	0	0	0	0	0	0	0.0%
(46212) Electricity	4,418	4,067	4,157	4,660	5,500	5,500	5,500	5,500	0	0.0%
(46213) Water & Sewer	1,873	1,928	1,861	1,369	4,500	4,500	4,500	4,500	0	0.0%
Total Operating Expenditures	759,023	800,028	699,028	594,837	623,290	640,778	661,218	697,043	35,825	5.4%
Total Capital Expenditures	29,716	0	290,000	0	600,000	0	309,047	280,506	-28,541	-9.2%
TOTAL EXPENDITURES	1,345,153	1,434,569	1,578,457	1,297,802	2,051,155	1,629,155	1,958,642	2,017,756	59,114	3.0%

2023 Approved Budget
470 - Sanitation Fund Salary Schedule

	Job Title	FTE	Hire Date	2022 Budgeted Salary	Change	2023 Budgeted Salary
	Director of Public Works	0.33	3/15/2004	27,278	557	27,835
*	Admin Assistant II	0.00	3/29/2021	16,188	-16,188	0
*	Office Administrator	0.33		0	13,845	13,845
	Fleet Maint Supervisor/CDL	0.33	4/4/2011	17,298	519	17,817
	Fleet Maint Mechanic II	0.33	10/15/2013	12,349	371	12,720
	Fleet Maint Mechanic I	0.33	9/30/2019	10,534	316	10,850
	Sanitation Supervisor	1.00	3/17/1997	58,510	5,782	64,292
	Sanitation Lead/CDL	1.00	4/26/2010	39,224	1,176	40,400
	Sanitation Op III/CDL/TS	1.00	7/22/2002	49,510	1,478	50,988
	Sanitation Op III/CDL/TS	1.00	7/21/2010	41,504	1,245	42,749
	Sanitation Op III/CDL/TS	1.00	12/12/2013	39,044	1,169	40,213
	Sanitation Op III/CDL/TS	1.00	3/21/2022	32,822	985	33,807
	Sanitation Op III/CDL/TS	1.00	VACANT	32,822	985	33,807
	Sanitation Op III/CDL/TS	1.00	5/16/2019	36,049	1,081	37,130
	Recycle Collection Asst	1.00	VACANT	29,120	874	29,994
	Recycle Collection Asst	1.00	VACANT	29,120	874	29,994
	Transfer Station Asst	1.00	VACANT	29,120	874	29,994
	Thrower	1.00	VACANT	29,120	874	29,994
	Thrower	1.00	4/11/2022	29,120	874	29,994
	Thrower	1.00	8/3/2022	29,120	874	29,994
	Thrower	1.00	4/11/2022	29,120	874	29,994
	Thrower	1.00	8/15/2022	29,120	874	29,994
	Thrower	1.00	8/8/2022	29,120	874	29,994
	TOTAL FTE	18.65			TOTAL SALARIES	\$696,399

* Eliminating the Admin Assistant position and adding an Office Administrator



2023 Approved Budget

470 - Sanitation Capital Improvement Schedule

Account Code	Description	Amount
57400 - Machinery & Equipment	4 x 40 Yard Roll-Off Dumpster Replacement	\$45,000
57400 - Machinery & Equipment	2 x 5 Yard Tilt Dumper Replacement	\$10,000
57410 - Vehicles	Knuckle Boom	\$225,506
Total CIP		\$280,506



2023 Approved Budget

Street Fund Summary

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Revenues										
(31110) County Millage	598,221	610,977	625,318	504,385	590,000	655,000	655,000	580,000	-75,000	-11.5%
(33010) State Turnback	831,649	890,098	990,005	0	850,000	1,540,000	0	0	0	0.0%
(33015) State Turnback - Streets	0	0	0	971,751	0	0	1,540,000	1,000,000	-540,000	-35.1%
(33233) City Street Aid Program	414,944	420,023	490,679	487,335	420,000	470,000	470,000	490,000	20,000	4.3%
(36300) State Grants	450,423	166,437	38,821	0	0	0	0	0	0	0.0%
(36110) Investment Income	23,996	22,765	9,009	2,461	8,000	1,000	1,000	2,000	1,000	100.0%
(31010) Miscellaneous Income	633	0	750	51,423	0	0	0	0	0	0.0%
(34140) Street Sign Revenue	786	42	1,032	7,667	1,000	1,000	1,000	1,000	0	0.0%
(39000) Other Financing Sources	7,809	0	0	0	0	0	0	0	0	0.0%
(39200) Sale of Fixed Assets	0	632	0	0	0	0	0	0	0	0.0%
Fund Balance Appropriation					796,788	100,319	942,533	998,800	56,267	6.0%
TOTAL REVENUES	2,328,461	2,110,974	2,155,614	2,025,022	2,665,788	2,767,319	3,609,533	3,071,800	-537,733	-14.9%
Expenditures										
Personnel	523,443	673,543	655,674	693,029	862,776	1,007,747	1,007,747	1,076,984	69,237	6.9%
Operating	247,565	491,398	426,947	790,617	625,012	1,009,572	1,117,130	604,542	-512,588	-45.9%
Capital	1,130,208	1,144,766	278,815	1,127,625	1,178,000	750,000	1,484,656	1,390,274	-94,382	-6.4%
TOTAL EXPENDITURES	1,901,216	2,309,707	1,361,436	2,611,271	2,665,788	2,767,319	3,609,533	3,071,800	-537,733	-14.9%
Adjustment to Fund Balance	427,245	-198,733	794,178	-586,249	0	0	0	0	0	0.0%



2023 Approved Budget

Streets (442)

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Personnel										
(41100) Salaries	378,913	440,919	401,420	470,135	536,677	619,244	619,244	663,657	44,413	7.2%
(41200) Overtime	765	12	26,093	11,098	6,143	6,143	6,143	12,000	5,857	95.3%
(41400) Uniforms Provided	6,796	7,577	4,729	5,046	7,000	7,000	7,000	7,000	0	0.0%
(42100) Health Insurance	75,846	93,651	85,717	89,010	128,067	169,763	169,763	174,940	5,177	3.0%
(42200) SS Tax Expense	22,505	26,442	26,221	29,612	33,655	38,393	38,393	40,288	1,895	4.9%
(42211) Medicare Expense	5,263	6,184	6,101	6,925	7,871	8,979	8,979	9,623	644	7.2%
(42300) Retirement Expense	14,200	14,790	16,295	18,895	32,569	15,875	15,875	19,988	4,113	25.9%
(42500) Unemployment Compensation	1,098	600	379	210	1,295	841	841	858	17	2.0%
(42600) Workers Compensation	17,146	6,730	17,512	6,471	19,196	16,921	16,921	21,810	4,889	28.9%
(42700) Long Term Disability	912	1,036	838	784	1,348	1,548	1,548	1,659	111	7.2%
(43312) Personnel Physicals	0	0	61	0	500	500	500	500	0	0.0%
Total Personnel	523,444	597,941	585,366	638,186	774,321	885,207	885,207	952,323	67,116	7.6%
Operating Expenditures										
(44324) Vehicle Maintenance	33,319	36,469	37,843	43,108	39,575	38,036	38,036	43,536	5,500	14.5%
(44325) Tractor Maintenance	22,090	22,369	20,500	15,628	19,250	25,750	25,750	25,750	0	0.0%
(44329) Street Construction Materials	33,110	61,911	59,611	50,300	88,000	90,000	107,558	97,200	-10,358	-9.6%
(44330) Snow & Ice Removal	883	73	6,781	7,226	7,000	5,000	5,000	7,000	2,000	40.0%
(45613) Employee Training	0	0	0	0	0	0	0	6,000	6,000	0.0%
(45614) Training Materials	0	0	427	-569	500	500	500	250	-250	-50.0%
(45800) Travel Expense	0	0	53	0	500	500	500	250	-250	-50.0%
(45814) Seminar Registration	0	0	0	0	500	500	500	500	0	0.0%
(46012) Office Supplies	355	281	405	13	500	500	500	250	-250	-50.0%
(46013) Printing	28	241	0	0	500	500	500	250	-250	-50.0%
(46017) Small Tools	2,500	3,701	2,060	306	2,500	2,500	2,500	8,567	6,067	242.7%
(46018) Janitorial Supplies	0	472	353	52	500	500	500	500	0	0.0%
(46019) Medical Supplies	150	454	0	0	500	500	500	500	0	0.0%
(46030) Safety Apparel	96	1,005	147	83	1,000	1,000	1,000	1,000	0	0.0%
(46032) Sign Supplies	16,730	6,382	27,154	3,962	36,666	23,500	23,500	23,500	0	0.0%
(46043) Traffic Supplies	13,634	20,116	29,154	9,074	38,500	38,500	38,500	38,500	0	0.0%
(46215) Gas, Fuel & Oil	32,450	25,092	28,922	35,672	36,750	40,425	40,425	44,468	4,043	10.0%
(47400) Equipment < \$5000	868	0	0	0	5,500	5,500	5,500	5,500	0	0.0%
(43201) Professional - Other	0	0	37,940	14,683	70,380	45,000	45,000	45,000	0	0.0%

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
(43221) Rock Metro Expense	40,157	10,893	0	0	28,141	43,771	43,771	43,771	0	0.0%
(43232) Design Service	26,748	120,482	12,500	38,349	80,000	112,000	112,000	0	-112,000	-100.0%
(43233) Strategic Planning	0	0	7,203	3,730	10,000	10,000	10,000	10,000	0	0.0%
(43235) Bank Account Fees	0	0	1,430	0	0	0	0	0	0	0.0%
(44326) Office Machine Contracts	0	0	20	65	0	0	0	0	0	0.0%
(44328) Computer Maintenance	0	816	344	773	1,000	1,000	1,000	1,000	0	0.0%
(44412) Equipment Rental	854	0	500	544	500	500	500	750	250	50.0%
(45212) Liability Insurance	0	5,500	5,003	7,945	5,500	5,500	5,500	8,750	3,250	59.1%
(45611) Subscriptions	2,108	2,351	2,365	2,161	2,500	2,500	2,500	2,500	0	0.0%
(46216) Internet Services	0	0	0	734	0	3,300	3,300	3,300	0	0.0%
(46218) Cell Phone Service	246	259	265	232	800	800	800	800	0	0.0%
(48000) Miscellaneous Expense	0	14,504	0	0	0	0	0	0	0	0.0%
(48012) Bad Debt/ Debt Write-Off	0	0	711	0	0	0	0	0	0	0.0%
(46217) Electricity - Street Lighting	0	117,285	113,661	95,127	110,000	112,200	112,200	112,200	0	0.0%
(46214) Telephone	2,563	2,069	2,586	1,617	2,600	2,600	2,600	2,600	0	0.0%
(46212) Electricity	11,185	8,330	9,182	8,810	10,500	10,500	10,500	10,500	0	0.0%
(46213) Water & Sewer	7,491	5,663	5,393	4,076	7,350	7,350	7,350	7,350	0	0.0%
* (48014) Operating Transfer	0	13,350	0	424,690	0	424,690	424,690	52,500	-372,190	-87.6%
Total Operating Expenditures	247,565	480,068	412,513	768,391	607,512	1,055,422	1,072,980	604,542	-468,438	-43.7%
Total Capital Expenditures	1,130,208	1,144,766	278,815	1,127,625	1,178,000	750,000	1,484,656	1,390,274	-94,382	-6.4%
TOTAL EXPENDITURES	1,901,217	2,222,775	1,276,694	2,534,202	2,559,833	2,690,629	3,442,843	2,947,139	-495,704	-14.4%

* Club Manor Sidewalk Project (transfer to Grant Fund)

2023 Approved Budget
442 -Streets Salary Schedule

Job Title	FTE	Hire Date	2022 Budgeted Salary	Change	2023 Budgeted Salary
Director of Public Works	0.33	3/15/2004	27,278	559	27,837
Office Administrator	0.33		0	13,845	13,845
Construction Ops Coordinator	0.50	4/15/1998	21,550	3,259	24,809
Fleet Maint Supervisor/CDL	0.33	4/4/2011	17,298	520	17,818
Fleet Maint Mechanic II	0.33	10/15/2013	12,349	371	12,720
Fleet Maint Mechanic I	0.33	9/30/2019	10,534	316	10,850
Grounds Maint Supervisor/CDL	0.50	8/5/2013	22,916	687	23,603
Grounds Maintenance Lead/CDL	0.50	10/18/2014	19,137	573	19,710
Grounds Maint Sr Laborer	0.50	9/22/2021	14,519	435	14,954
Grounds Maint Op II/CDL	0.50	VACANT	15,371	461	15,832
Grounds Maint Operator I	0.50	1/18/2011	17,202	516	17,718
Grounds Maint Operator I	0.50	6/17/2019	15,172	453	15,625
Grounds Maint Operator I	0.50	5/15/2017	15,538	466	16,004
Grounds Maint.Operator I	0.50	5/31/2017	15,534	466	16,000
Grounds Maint.Operator I	0.50	10/18/2021	14,820	445	15,265
Laborer I	0.50	5/2/2022	13,520	406	13,926
Laborer I	0.50	5/2/2022	13,520	406	13,926
Laborer I	0.50	8/29/2022	13,520	406	13,926
Laborer I	0.50	8/16/2022	13,520	406	13,926
Laborer I	0.50	VACANT	13,520	406	13,926
Street Maint Supervisor	1.00	10/14/1996	50,416	6,165	56,581
Street Lead Operator	1.00	1/10/2004	46,106	6,374	52,480
Street Operator III/CDL	1.00	5/18/2009	43,294	1,299	44,593
Street Operator III/CDL	1.00	10/27/2009	41,778	1,253	43,031
Street Operator III/CDL	1.00	6/13/1995	46,006	1,380	47,386
Street Laborer I	1.00	10/3/2022	27,040	811	27,851
Street Laborer I	1.00	VACANT	27,040	811	27,851
Street Operator II/CDL	1.00	VACANT	30,742	922	31,664
TOTAL FTE	17.15			TOTAL SALARIES	\$663,657



2023 Approved Budget

442 - Streets Capital Improvement Schedule

	Description	Amount
57411 - Machinery & Equipment	Utility Box Trailer	\$6,295
57411 - Machinery & Equipment	John Deere 5075M Utility Tractor	\$64,639
57411 - Machinery & Equipment	Alamo SHF88CTRFC Flail Mower	\$10,200
57410 - Vehicles	Street Sweeper Replacement	\$234,141
57500- Infrastructure	Overlays & Sealing	\$400,000
57500- Infrastructure	Street Striping & Signage	\$25,000
57500- Infrastructure	Traffic Signal at Hwy 100 & Audubon Dr	\$450,000
57511 - Infrastructure Drainage	Street Drainage Improvement	\$75,000
57511 - Infrastructure Drainage	Street Culvert Rehab/Culvert Lining System	\$50,000
57512 - Path Improvements	Path Improvements	\$75,000
Total CIP		\$1,390,275



2023 Approved Budget

Senior Services Transportation (452-401)

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Personnel										
(41100) Salaries	0	58,431	54,503	41,169	65,847	96,375	96,375	97,092	717	0.7%
(41200) Overtime	0	86	210	0	655	655	655	600	-55	-8.4%
(42100) Health Insurance	0	10,126	9,110	7,709	12,371	13,918	13,918	14,299	381	2.7%
(42200) SS Tax Expense	0	3,556	3,289	2,513	4,123	5,975	5,975	6,020	45	0.8%
(42211) Medicare Expense	0	832	769	588	964	1,397	1,397	1,408	11	0.8%
(42300) Retirement Expense	0	2,185	2,163	1,201	3,990	3,796	3,796	4,105	309	8.1%
(42500) Unemployment Compensation	0	280	137	51	264	188	188	188	0	0.0%
(42600) Workers Compensation	0	0	13	1,576	78	70	70	778	708	1011.4%
(42700) Long Term Disability	0	105	86	34	163	166	166	171	5	3.0%
(43312) Personnel Physicals	0	0	27	0	0	0	0	0	0	0.0%
Total Personnel	0	75,601	70,307	54,841	88,455	122,540	122,540	124,661	2,121	1.7%
Operating Expenditures										
(43600) Membership Dues	0	0	0	167	0	200	200	200	0	0.0%
(44324) Vehicle Maintenance	0	3,959	3,180	2,252	3,750	7,950	7,950	4,950	-3,000	-37.7%
(45613) Employee Training	0	0	0	400	0	850	850	500	-350	-41.2%
(45814) Seminar Registration	0	0	0	0	0	500	500	500	0	0.0%
(46012) Office Supplies	0	0	862	404	1,000	1,000	1,000	1,000	0	0.0%
(46016) Volunteer Expense	0	0	0	28	0	1,000	1,000	500	-500	-50.0%
(46018) Janitorial Supplies	0	0	0	1,275	0	1,200	1,200	1,200	0	0.0%
(46047) Fire Extinguisher Expense	0	0	0	0	0	250	250	250	0	0.0%
(46215) Gas, Fuel & Oil	0	4,530	9,478	9,184	5,500	13,500	13,500	13,500	0	0.0%
(47400) Equipment < \$5000	0	0	576	4,137	3,000	4,700	4,700	4,700	0	0.0%
(43201) Professional - Other	0	0	0	0	1,000	1,000	1,000	1,000	0	0.0%
(43210) Software Licensing	0	0	0	4,379	0	3,500	3,500	1,400	-2,100	-60.0%
(44326) Office Machine Contracts	0	2,840	81	0	2,500	4,000	4,000	2,500	-1,500	-37.5%
(45611) Subscriptions	0	0	260	0	750	0	0	0	0	100.0%
(46218) Cell Phone Service	0	0	0	0	0	4,500	4,500	4,500	0	0.0%
Total Operating Expenditures	0	11,329	14,437	22,226	17,500	44,150	44,150	36,700	-7,450	-16.9%
TOTAL EXPENDITURES	0	86,930	84,744	77,067	105,955	166,690	166,690	161,361	-5,329	100.0%

452-401- Senior Services Transportation Salary Schedule

Job Title	FTE	Hire Date	2022 Budgeted Salary	Change	2023 Budgeted Salary
Office Administrator	0.25	12/23/2007	12,069	362	12,431
Admin Assistant II	0.75	8/14/2020	25,965	778	26,743
Transport Driver	0.50	9/20/2022	17,574	-4,831	12,743
Volunteer Coordinator	0.75	12/3/2019	28,395	851	29,246
Transport Driver	0.63	6/15/2021	12,372	3,557	15,929
TOTAL FTE	2.88			TOTAL SALARIES	\$97,092



2023 Approved Budget

Police & Fire Fund Summary

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Revenues										
(33031) .5% City Sales Tax Police & Fire	145,332	1,421,942	1,660,349	1,710,000	1,486,000	1,650,000	1,650,000	1,750,000	100,000	6.1%
TOTAL REVENUES	145,332	1,421,942	1,660,349	1,710,000	1,486,000	1,650,000	1,650,000	1,750,000	100,000	6.1%
Expenditures										
(49110) Transfer .5% Sales Tax Police	0	716,932	817,346	855,000	743,000	825,000	825,000	875,000	50,000	6.1%
(49110) Transfer .5% Sales Tax Fire	0	716,932	817,346	855,000	743,000	825,000	825,000	875,000	50,000	6.1%
TOTAL EXPENDITURES	0	1,433,864	1,634,692	1,710,000	1,486,000	1,650,000	1,650,000	1,750,000	100,000	6.1%
Adjustment to Fund Balance	145,332	-11,922	25,657	0	0	0	0	0	0	0.0%



2023 Approved Budget

Court Automation Fund Summary

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Revenues										
(35112) Court Automation	6,705	10,071	9,823	6,537	0	0	0	8,500	8,500	100.0%
TOTAL REVENUES	6,705	10,071	9,823	6,537	0	0	0	8,500	8,500	100.0%
Capital										
(47400) Equipment < \$5000	2,591	6,171	2,976	0	0	0	0	19,148	19,148	100.0%
TOTAL EXPENDITURES	2,591	6,171	2,976	0	0	0	0	19,148	19,148	100.0%
Adjustment to Fund Balance	4,114	3,900	6,847	6,537	0	0	0	-10,648	-10,648	0.0%

Current Fund Balance is \$ 53,514.77



2023 Approved Budget

Fire ACT 833 Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Revenues										
(34220) Fire ACT 833	0	0	18,805	15,790	0	0	0	16,000	16,000	100.0%
TOTAL REVENUES	0	0	18,805	15,790	0	0	0	16,000	16,000	100.0%
Capital										
(46031) Fire Equipment - Tools	0	0	6,754	0	0	0	0	0	0	0.0%
(46046) Fire Breathing Apparatus Equip	0	0	5,545	0	0	0	0	0	0	0.0%
(47400) Equipment < \$5000	0	0	0	22,296	0	0	0	16,000	16,000	100.0%
TOTAL EXPENDITURES	0	0	12,299	22,296	0	0	0	16,000	16,000	100.0%
Adjustment to Fund Balance	0	0	6,506	-6,506	0	0	0	0	0	0.0%



2023 Approved Budget

FEMA Grant Fund Summary

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Revenues										
(34225) F.E.M.A	0	40,630	106,378	68,922	0	0	0	2,820,921	2,820,921	#DIV/0!
(39100) Operating Transfer In	0	1,013,815	0	0	0	0	0	0	0	0.0%
TOTAL REVENUES	0	1,054,445	106,378	68,922	0	0	0	2,820,921	2,820,921	#DIV/0!
Capital										
(57511) - Infrastructure - Drainage	0	54,173	141,837	91,896	0	0	0	3,762,760	3,762,760	100.0%
TOTAL EXPENDITURES	0	54,173	141,837	91,896	0	0	0	3,762,760	3,762,760	100.0%
Adjustment to Fund Balance	0	1,000,272	-35,459	-22,974	0	0	0	-941,839	-941,839	0.0%



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Grant Fund Summary

Club Manor Sidewalks

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Revenues										
(34221) Federal Grants	0	0	0	0	0	0	0	62,000	62,000	#DIV/0!
(39100) Operating Transfer In	0	0	0	15,500	0	0	0	52,500	52,500	0.0%
TOTAL REVENUES	0	0	0	15,500	0	0	0	114,500	114,500	#DIV/0!
Capital										
(57512) - Path Improvements	0	0	0	0	0	0	0	130,000	130,000	100.0%
TOTAL EXPENDITURES	0	0	0	0	0	0	0	130,000	130,000	100.0%
Adjustment to Fund Balance	0	0	0	15,500	0	0	0	-15,500	-15,500	0.0%

White Oak Crossing Roundabout

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Revenues										
(34221) Federal Grants	0	0	0	277,304	0	0	0	1,515,233	1,515,233	100.0%
(36500) Community Partnerships	0	0	0	0	0	0	0	112,034	112,034	100.0%
(39100) Operating Transfer In	0	0	0	409,189	0	0	0	0	0	0.0%
TOTAL REVENUES	0	0	0	686,493	0	0	0	1,627,267	1,627,267	100.0%
Capital										
(57512) - Path Improvements	0	0	0	346,630	0	0	0	1,967,130	1,967,130	100.0%
TOTAL EXPENDITURES	0	0	0	346,630	0	0	0	1,967,130	1,967,130	100.0%
Adjustment to Fund Balance	0	0	0	339,863	0	0	0	-339,863	-339,863	0.0%

Crystal Hill Road

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Revenues										
(36500) Community Partnerships	0	0	140,678	0	0	0	0	0	0	0.0%
(39100) Operating Transfer In	0	0	0	12,000	0	0	0	0	0	0.0%
TOTAL REVENUES	0	0	140,678	12,000	0	0	0	0	0	0.0%
Capital										
(57512) - Path Improvements	0	0	0	0	0	0	0	152,678	152,678	100.0%
TOTAL EXPENDITURES	0	0	0	0	0	0	0	152,678	152,678	100.0%
Adjustment to Fund Balance	0	0	140,678	12,000	0	0	0	-152,678	-152,678	0.0%

Fire Department FEMA FMA Grant

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Revenues										
(34225) F.E.M.A.	0	0	220,750	0	217,886	0	0	166,825	0	0.0%
(39100) Operating Transfer In	0	0	8,030	0	10,894	0	0	8,780	8,780	0.0%
TOTAL REVENUES	0	0	228,780	0	228,780	0	0	175,605	175,605	0.0%
Expenditures										
(41400) Uniforms Provided	0	0	0	0	0	0	0	175,605	175,605	100.0%
(46046) Fire Breathing Apparatus Equip	0	0	228,780	0	228,780	0	0	0	0	-100.0%
TOTAL EXPENDITURES	0	0	228,780	0	228,780	0	0	175,605	175,605	100.0%
Adjustment to Fund Balance	0	0	0	0	0	0	0	0	0	0.0%

Police - Patrick Leahy Bullet Proof Vest Grant

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2021 Budget	2022 Adopted Budget	2022 Amended Budget	2023 Approved Budget	\$ Change	% Change
Revenues										
(34221) Federal Grants	0	0	0	2,369	0	0	0	1,704	0	0.0%
(39100) Operating Transfer In	0	0	0	4,075	0	0	0	0	0	0.0%
TOTAL REVENUES	0	0	0	6,444	0	0	0	1,704	1,704	0.0%
Expenditures										
(41400) Uniforms Provided	0	0	0	4,740	0	0	0	3,408	3,408	100.0%
TOTAL EXPENDITURES	0	0	0	4,740	0	0	0	3,408	3,408	100.0%
Adjustment to Fund Balance	0	0	0	1,704	0	0	0	-1,704	-1,704	0.0%



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Special Revenue & Other Funds

The City of Maumelle maintains the following additional special revenue funds:

- Drug Control Fund
- Debt Service Fund
- Capital Project Fund

These funds will be appropriated and managed as required by the funding source or related State law, Ordinance, Debt instrument, etc.

The City of Maumelle maintains the following additional custodial funds:

- Maumelle Administration of Justice Fund
- Maumelle Municipal Courts Custodial Fund