



**CITY OF JEFFERSON CITY**

**BUDGET  
FY 2023-24**

**ADOPTED JUNE 20, 2023  
ORDINANCE 2023-10**

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GENERAL FUND - REVENUES FY 2023-24				
Account Number	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
	<b>LOCAL TAXES</b>			
31110	REAL & PERSONAL PROPERTY TAX	\$2,265,782	\$2,250,000	\$2,310,000
31200	PROPERTY TAX DELINQUENT	\$94,317	\$80,000	\$80,000
31300	INTEREST, PENALTY, COURT COST	\$28,225	\$23,000	\$23,000
31610	LOCAL SALES TAX	\$4,736,156	\$4,300,000	\$4,900,000
31710	WHOLESALE BEER TAX	\$319,039	\$330,000	\$320,000
31720	WHOLESALE LIQUOR TAX	\$261,784	\$220,000	\$260,000
31800	LOCAL BUSINESS TAX	\$328,474	\$260,000	\$300,000
31912	CABLE TV FRANCHISE	\$78,588	\$90,000	\$80,000
31980	MIXED DRINK TAXES	\$5,359	\$3,500	\$5,500
	<b>TOTAL LOCAL TAXES</b>	<b>\$8,117,724</b>	<b>\$7,556,500</b>	<b>\$8,278,500</b>
	<b>LICENSE AND PERMITS</b>			
32210	BEER ANNUAL PRIVILEGE TAX	\$2,100	\$2,100	\$2,300
32220	BEER PERMIT APPLICATION FEES	\$600	\$0	\$0
32240	BEER LICENSE HOLDER FINES	\$3,500	\$0	\$0
32410	ANIMAL REGISTRATION	\$152	\$50	\$100
32610	BUILDING PERMITS	\$291,345	\$185,000	\$185,000
32710	SIGN PERMITS	\$2,200	\$800	\$1,000
	<b>TOTAL LICENSES AND PERMITS</b>	<b>\$299,897</b>	<b>\$187,950</b>	<b>\$188,400</b>
	<b>INTERGOVERNMENTAL REVENUE</b>			
33310	HOUSING AUTHORITY, LIEU OF TAX	\$30,939	\$30,900	\$30,900
33320	TVA PAYMENTS IN LIEU OF TAX	\$87,845	\$88,400	\$101,020
33410	LAW ENFORCEMENT EDUCATION	\$22,400	\$20,800	\$20,800
33420	FIRE DEPARTMENT EDUCATION	\$19,000	\$13,600	\$13,600
33510	STATE SALES TAX	\$959,683	\$934,510	\$1,010,300
33511	TELECOM INTERSTATE SALES TAX	\$6,172	\$6,500	\$6,100
33520	STATE INCOME TAX-HALL TAX	\$7,150	\$0	\$0
33530	STATE BEER TAX	\$3,846	\$3,560	\$3,880
33553	STATE GASOLINE INSPECTION FEE	\$15,671	\$15,410	\$15,410
33593	CORPORATE/BANK EXCISE TAX	\$42,036	\$42,000	\$42,000
33594	SPORTS BETTING PRIVILEGE TAX	\$8,179	\$12,600	\$8,420
	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>\$1,202,921</b>	<b>\$1,168,280</b>	<b>\$1,252,430</b>
	<b>GRANT REVENUE</b>			
33190	OTHER FEDERAL GRANTS-HOMELAND SECURITY & A.F.F. & BULLETP	\$55,778	\$0	\$0
33400	STATE GRANT-BRIDGE	\$370,560	\$0	\$0
33470	FIRE DIRECT APPROPRIATION GRANT (HMEP)	\$6,000	\$18,430	\$0
33490	TRAFFIC CONTROL GRANT	\$20,481	\$0	\$0
33490	STATE GRANT-DIRECT APPROPRIATION (LOCAL GOV'T. ASSISTANCE	\$104,649	\$0	\$0
33720	PEP & JHFB GRANTS	\$2,000	\$14,000	\$0
	<b>TOTAL GRANT REVENUE</b>	<b>\$559,468</b>	<b>\$32,430</b>	<b>\$0</b>

GENERAL FUND - REVENUES FY 2023-24				
Account Number	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
	<b>CHARGES FOR SERVICES</b>			
	<b>GENERAL</b>			
34121	CLERK'S FEES - BUSINESS TAX	\$2,856	\$2,500	\$2,500
34190	PLANNING COMMISSION FILING FEE	\$290	\$500	\$300
34191	HISTORIC ZONING FILING FEE	\$70	\$100	\$100
34210	SPECIAL POLICE SERVICE-CNU	\$270,475	\$295,600	\$317,090
34310	HWYS & STREETS CHARGES FOR SERV.	\$110,952	\$125,980	\$125,980
	<b>TOTAL GENERAL SERVICES</b>	<b>\$384,643</b>	<b>\$424,680</b>	<b>\$445,970</b>
	<b>COMMUNITY CENTER</b>			
34711	SEASON PASSES	\$37,009	\$27,000	\$38,000
34712	ENTRY FEES	\$50,785	\$50,000	\$55,000
34714	MEETING ROOM RENTAL	\$25,190	\$20,000	\$27,000
34717	PROGRAM INCOME	\$9,965	\$9,000	\$11,000
34718	MISCELLANEOUS INCOME	\$14	\$0	\$0
	<b>TOTAL COMMUNITY CENTER</b>	<b>\$122,963</b>	<b>\$106,000</b>	<b>\$131,000</b>
	<b>OUTDOOR SWIMMING POOL</b>			
34721	SEASON PASSES	\$3,215	\$4,000	\$4,000
34722	ADMITTANCE FEES	\$32,739	\$30,000	\$30,000
34723	SWIMMING LESSONS	\$30	\$0	\$0
34724	RENTAL CHARGES	\$5,593	\$5,000	\$5,000
	<b>TOTAL OUTDOOR SWIMMING POOL</b>	<b>\$41,577</b>	<b>\$39,000</b>	<b>\$39,000</b>
	<b>GENERAL RECREATION</b>			
34740	BASKETBALL GATE CHARGES	\$815	\$1,200	\$1,100
34741	TEE BALL CHARGES	\$845	\$600	\$850
34743	BASKETBALL YOUTH ENTRY FEES	\$1,370	\$1,200	\$850
34746	VOLLEYBALL FEES	\$0	\$0	\$0
34748	SALE OF BASKETBALL SHIRTS	\$500	\$500	\$350
34749	SALE OF T-BALL SHIRTS	\$470	\$400	\$450
34750	FESTIVAL PERMITS	\$80	\$0	\$0
	<b>TOTAL GENERAL RECREATION</b>	<b>\$4,080</b>	<b>\$3,900</b>	<b>\$3,600</b>

GENERAL FUND - REVENUES FY 2023-24				
Account Number	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
	<b>FINES, FORFEITS, &amp; PENALTIES</b>			
35100	CITY LITIGATION TAX	\$12,051	\$12,000	\$13,000
35110	CITY COURT FINES AND COSTS	\$124,103	\$110,000	\$130,000
35140	DRUG FINES	\$23,796	\$11,000	\$17,000
35160	FINES FROM COUNTY COURT	\$26,555	\$20,000	\$25,000
35300	CITY FINES PENALTIES	\$3,071	\$3,000	\$3,000
	<b>TOTAL FINES, FORFEITS, &amp; PENALTIES</b>	<b>\$189,576</b>	<b>\$156,000</b>	<b>\$188,000</b>
	<b>OTHER REVENUE</b>			
36100	INTEREST EARNINGS	\$22,338	\$35,000	\$70,000
36211	HOSPITAL LEASE PAYMENTS	\$850,000	\$850,000	\$850,000
36212	RENT FROM WATER/SEWER	\$50,000	\$60,000	\$60,000
36215	MOB LEASE PAYMENT	\$2,000	\$2,000	\$2,000
36220	VOGUE LEASE	\$925	\$0	\$0
36330	SALE OF EQUIPMENT	\$19,400	\$0	\$0
36350	INSURANCE RECOVERIES	\$4,395	\$0	\$0
36700	CONTRIBUTION AND DONATIONS	\$1,071	\$0	\$0
36721	CONTRIBUTION FROM COUNTY-FIRE DEPARTMENT	\$74,525	\$74,520	\$74,520
36900	OTHER FINANCING SOURCES	\$9,012	\$0	\$4,000
36910	REROFFERING PREMIUM-BOND SALE LIBRARY	\$57,400	\$0	\$0
36920	BOND SALE-LIBRARY	\$1,900,000	\$0	\$0
36930	LOAN PROCEEDS-POLICE VEHICLES AND STREET VEHICLES/EQUIPM	\$119,586	\$371,000	\$0
	<b>TOTAL OTHER REVENUE</b>	<b>\$3,110,652</b>	<b>\$1,392,520</b>	<b>\$1,060,520</b>
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$14,033,501</b>	<b>\$11,067,260</b>	<b>\$11,587,420</b>
27100	<b>UNASSIGNED FUND BALANCE-DECREASE</b>		<b>\$300,020</b>	<b>\$424,910</b>
	<b>TOTAL REVENUES AND FUND BALANCE</b>	<b>\$14,033,501</b>	<b>\$11,367,280</b>	<b>\$12,012,330</b>
	<b>GRAND TOTAL-EXPENDITURES</b>	<b>\$12,620,110</b>	<b>\$11,367,280</b>	<b>\$12,012,330</b>
	<b>UNASSIGNED FUND BALANCE INCREASE ***</b>	<b>\$1,413,391</b>		

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>41111</b>	<b>CITY COUNCIL</b>			
111	SALARIES	\$20,400	\$20,400	\$20,400
141	OASI	\$3,397	\$4,000	\$4,000
143	RETIREMENT - CURRENT	\$787	\$1,770	\$1,770
211	POSTAGE, BOX RENT, ETC.	\$24	\$150	\$150
224	DUPLICATION	\$616	\$2,000	\$1,000
235	MEMBERSHIPS, REGISTRATION	\$120	\$500	\$500
236	PUBLIC RELATIONS-CHRISTMAS DINNER	\$2,517	\$2,000	\$3,000
236	PUBLIC RELATIONS-OTHER	\$751	\$2,000	\$2,000
237	ADVERTISING	\$1,213	\$1,500	\$1,500
239	DUES- TML	\$3,121	\$3,000	\$3,200
239	DUES-ETDD	\$1,288	\$1,290	\$1,350
239	DUES-CHAMBER	\$6,500	\$6,500	\$6,500
245	TELEPHONE AND TELEGRAPH	\$1,291	\$2,500	\$1,400
252	LEGAL SERVICES	\$0	\$3,000	\$3,000
258	WEB SITE SERVICES	\$6,626	\$6,600	\$6,600
259	PROFESSIONAL SERVICES-CODE UPDATE/APPRaisal	\$458	\$600	\$600
259	ELECTRONIC CITY COUNCIL MEETING SERVICES	\$0	\$800	\$600
259	DOWNTOWN OLD BELK BUILDING DEMOLITION	\$15,724	\$0	\$0
259	OTHER PROFESSIONAL SERVICES	\$3,900	\$12,000	\$5,000
283	OUT-OF-TOWN EXPENSE	\$249	\$500	\$1,000
285	STAFF LOCAL TRAVEL	\$12,000	\$12,000	\$21,000
287	MEALS AND ENTERTAINMENT	\$12,000	\$12,000	\$21,000
310	OFFICE SUPPLIES AND MATERIALS	\$151	\$1,000	\$500
311	OFFICE STATIONARY AND FORMS	\$88	\$500	\$200
323	FOOD	\$191	\$500	\$1,000
326	CLOTHING	\$343	\$800	\$800
329	OTHER OPERATING SUPPLIES	\$92	\$100	\$100
342	SIGN PARTS	\$2,313	\$0	\$0
790	CONTRIBUTION TO JEFFERSON ALLIANCE	\$0	\$50,000	\$50,000
790	JEFFERSON COUNTY CHAMBER	\$9,000	\$0	\$0
790	CONTRIBUTION TO MOSSY CREEK FOUNDATION	\$2,500	\$3,000	\$3,000
790	CONTRIBUTION TO CHRISTMAS IN JEFF. CO./CHAMBER EVENT	\$500	\$1,000	\$1,000
948	COMPUTER EQUIPMENT	\$0	\$1,000	\$0
	<b>TOTAL CITY COUNCIL</b>	<b>\$108,160</b>	<b>\$153,010</b>	<b>\$162,170</b>



GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
41210	CITY COURT			
252	LEGAL SERVICES	\$20,000	\$20,000	\$20,000
290	CONTRACTUAL SERVICES-SPANISH INTERPRETER	\$0	\$200	\$200
	<b>TOTAL CITY COURT</b>	<b>\$20,000</b>	<b>\$20,200</b>	<b>\$20,200</b>

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>41320</b>	<b>CITY MANAGER</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$70,616	\$76,270	\$75,610
131	TERMINAL PAY AND SICK LEAVE	\$272	\$0	\$0
134	COVID-19 BONUS	\$350	\$0	\$0
141	OASI	\$5,373	\$5,830	\$5,790
143	RETIREMENT	\$2,722	\$6,590	\$6,530
146	WORKMEN'S COMPENSATION	\$297	\$450	\$230
147	UNEMPLOYMENT INSURANCE	\$15	\$40	\$20
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$0	\$2,000
211	POSTAGE, BOX RENT, ETC.	\$30	\$150	\$150
224	DUPLICATION	\$559	\$1,000	\$1,000
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$36	\$100	\$100
235	MEMBERSHIPS, REGISTRATION	\$349	\$500	\$1,000
236	PUBLIC RELATIONS	\$0	\$0	\$5,000
239	OTHER PUBLICITY, SUBSCR. DUES	\$426	\$600	\$1,000
245	TELEPHONE AND TELEGRAPH	\$2,005	\$2,000	\$2,500
263	REPAIR, MAINTENANCE OFFICE EQUIP.	\$680	\$300	\$1,000
283	OUT-OF-TOWN EXPENSE	\$86	\$1,000	\$6,000
285	VEHICLE ALLOWANCE	\$7,200	\$7,200	\$8,400
287	MEALS AND ENTERTAINMENT	\$153	\$600	\$600
310	OFFICE SUPPLIES AND MATERIALS	\$179	\$800	\$600
311	OFFICE STATIONERY AND FORMS	\$88	\$300	\$300
312	SMALL EQUIPMENT ITEMS	\$0	\$1,500	\$1,500
323	FOOD	\$523	\$700	\$0
326	CITY LOGO SHIRTS	\$42	\$700	\$700
948	CIVIC ENGAGEMENT SOFTWARE	\$0	\$0	\$10,000
	<b>TOTAL CITY MANAGER</b>	<b>\$92,001</b>	<b>\$106,630</b>	<b>\$130,030</b>

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
41430	GENERAL ELECTIONS			
237	ADVERTISING	\$0	\$400	\$0
311	OFFICE STATIONERY AND FORMS	\$0	\$0	\$0
	<b>TOTAL GENERAL ELECTIONS</b>	<b>\$0</b>	<b>\$400</b>	<b>\$0</b>

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>41510</b>	<b>CITY RECORDER</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$193,148	\$233,460	\$260,820
131	TERMINAL PAY AND SICK LEAVE	\$8,512	\$0	\$0
134	COVID-19 BONUS	\$1,900	\$0	\$0
141	OASI	\$15,365	\$17,860	\$19,940
143	RETIREMENT	\$7,722	\$20,170	\$22,520
146	WORKMEN'S COMPENSATION	\$428	\$650	\$600
147	UNEMPLOYMENT INSURANCE	\$90	\$130	\$130
148	EMPLOYEE EDUCATION AND TRAINING	\$690	\$2,000	\$5,000
211	POSTAGE, BOX RENT, ETC.	\$2,697	\$3,000	\$3,000
224	DUPLICATION	\$1,453	\$3,000	\$3,000
227	MAP PRINTING	\$0	\$200	\$200
231	PUBLICATION OF NOTICES	\$2,387	\$3,000	\$3,500
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$36	\$200	\$200
235	MEMBERSHIPS, REGISTRATION	\$394	\$800	\$700
239	DOCUMENT SHREDDING FEE	\$0	\$1,000	\$1,000
245	TELEPHONE AND TELEGRAPH	\$1,528	\$1,500	\$1,700
251	MEDICAL, DENTAL, VITAL STATS	\$230	\$100	\$100
255	DATA PROCESSING	\$22,369	\$26,000	\$32,330
259	OTHER PROFESSIONAL SERVICES	\$0	\$1,500	\$1,000
263	REPAIR, MAINTENANCE FURNITURE ETC.	\$220	\$500	\$500
283	OUT-OF-TOWN EXPENSE	\$0	\$1,000	\$1,000
285	STAFF LOCAL TRAVEL	\$79	\$300	\$300
293	RECORDING DOCUMENTS	\$0	\$50	\$100
310	OFFICE SUPPLIES	\$2,508	\$5,000	\$5,000
311	OFFICE STATIONERY AND FORMS	\$724	\$3,000	\$3,000
312	SMALL EQUIPMENT ITEMS	\$0	\$2,680	\$4,000
326	CITY LOGO SHIRTS	\$855	\$2,000	\$2,000
329	OTHER OPERATING SUPPLIES	\$106	\$350	\$350
555	BANK SERVICE CHARGES-WIRES	\$47	\$250	\$250
556	BANK SERVICE CHARGES-DIRECT DEPOSIT	\$919	\$1,200	\$1,200
744	REFUND PROPERTY TAXES	\$44,060	\$0	\$0
948	COMPUTER EQUIPMENT	\$0	\$1,930	\$4,470
949	LATERAL FILE CABINET-VAULT	\$9,661	\$0	\$0
	<b>TOTAL CITY RECORDER</b>	<b>\$318,128</b>	<b>\$332,830</b>	<b>\$377,910</b>

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
41520	CITY ATTORNEY			
252	LEGAL SERVICES	\$20,000	\$20,000	\$20,000
	TOTAL CITY ATTORNEY	\$20,000	\$20,000	\$20,000

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>41530</b>	<b>ACCOUNTING AND AUDITING</b>			
253	ACCOUNTING AND AUDITING SERVICES	\$16,239	\$22,100	\$23,000
253	ACCOUNTING AND AUDITING SERVICES - JCIDB	\$0	\$7,500	\$5,000
253	OTHER ACCOUNTING SERVICES-CAPITAL OUTLAY	\$4,510	\$6,000	\$5,000
253	STATE AUDIT CONVERSION COSTS	\$0	\$0	\$2,000
253	OPEB EVALUATION	\$3,500	\$1,000	\$3,500
	<b>TOTAL ACCOUNTING AND AUDITING</b>	<b>\$24,249</b>	<b>\$36,600</b>	<b>\$38,500</b>
<b>41550</b>	<b>TAX ADMINISTRATION</b>			
259	OTHER PROFESSIONAL SERVICES	\$3,690	\$3,500	\$3,700
	<b>TOTAL TAX ADMINISTRATION</b>	<b>\$3,690</b>	<b>\$3,500</b>	<b>\$3,700</b>

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>41640</b>	<b>INFORMATION TECHNOLOGY/DATA PROCESSING</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$0	\$0	\$29,340
131	TERMINAL PAY AND SICK LEAVE	\$0	\$0	\$0
141	OASI	\$0	\$0	\$2,290
143	RETIREMENT	\$0	\$0	\$2,600
146	WORKMEN'S COMPENSATION	\$0	\$0	\$180
147	UNEMPLOYMENT INSURANCE	\$0	\$0	\$20
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$0	\$700
211	POSTAGE, BOX RENT, ETC.	\$0	\$0	\$140
224	DUPLICATION	\$0	\$0	\$0
231	PUBLICATION OF NOTICES	\$0	\$0	\$70
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$0	\$0	\$140
235	MEMBERSHIPS, REGISTRATION	\$0	\$0	\$0
245	TELEPHONE AND TELEGRAPH	\$0	\$0	\$1,050
251	MEDICAL, DENTAL, VITAL STATS	\$0	\$0	\$110
255	DATA PROCESSING SERVICES	\$0	\$0	\$35,520
259	OTHER PROFESSIONAL SERVICES-EMAIL SERVICES	\$0	\$0	\$400
263	REPAIR, MAINTENANCE FURNITURE ETC.	\$0	\$0	\$140
283	OUT-OF-TOWN EXPENSE	\$0	\$0	\$350
285	STAFF LOCAL TRAVEL	\$0	\$0	\$350
310	OFFICE SUPPLIES	\$0	\$0	\$350
311	OFFICE STATIONERY AND FORMS	\$0	\$0	\$210
312	SMALL EQUIPMENT ITEMS	\$0	\$0	\$350
326	CITY LOGO SHIRTS	\$0	\$0	\$210
329	OTHER OPERATING SUPPLIES	\$0	\$0	\$0
948	COMPUTER EQUIPMENT	\$0	\$0	\$0
949	OTHER EQUIPMENT	\$0	\$0	\$0
	<b>TOTAL INFORMATION TECHNOLOGY/DATA PROCESSING</b>	<b>\$0</b>	<b>\$0</b>	<b>\$74,520</b>

GENERAL FUND - EXPENDITURES FY 2023-24		FY 2021-22	FY 2022-23	FY 2022-24
	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
<b>41650</b>	<b>PERSONNEL ADMINISTRATION</b>			
111	REGULAR SALARIES	\$37,240	\$41,830	\$45,180
131	TERMINAL PAY AND SICK LEAVE	\$787	\$0	\$0
134	COVID BONUS	\$350	\$0	\$0
141	OASI	\$2,779	\$3,200	\$3,450
143	RETIREMENT	\$1,464	\$3,610	\$3,900
146	WORKERS COMPENATION	\$157	\$200	\$200
147	UNEMPLOYMENT	\$14	\$20	\$20
211	POSTAGE, BOX RENT, ETC.	\$30	\$150	\$150
224	DUPLICATION	\$251	\$350	\$350
235	MEMBERSHIPS, REGISTRATION	\$65	\$150	\$150
236	PUBLIC RELATIONS-EMPLOYEE	\$0	\$0	\$2,000
245	TELEPHONE AND TELEGRAPH	\$1,346	\$1,500	\$1,500
259	OTHER PROFESSIONAL SERVICES	\$1,644	\$1,650	
259	OTHER PROFESSIONAL SERVICES (SALARY COMPENSATION STUDY)	\$3,798	\$0	\$0
263	REPAIR AND MAINTENANCE-OFFICE EQUIPMENT	\$0	\$200	\$200
283	OUT-OF-TOWN EXPENSE	\$0	\$200	\$200
285	STAFF LOCAL TRAVEL	\$980	\$1,000	\$1,000
310	OFFICE SUPPLIES AND MATERIALS	\$142	\$500	\$500
311	OFFICE STATIONERY AND FORMS	\$264	\$200	\$200
	<b>TOTAL PERSONNEL ADMINISTRATION</b>	<b>\$51,311</b>	<b>\$54,760</b>	<b>\$59,000</b>



GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>41710</b>	<b>BUILDING INSPECTOR/CODES ENFORCEMENT</b>			
111	SALARIES-PERM. EMPLOYEES REG.	\$47,853	\$50,540	\$54,590
111	CODES/BUILDING INSPECTOR	\$0	\$0	\$44,980
131	TERMINAL PAY AND SICK LEAVE	\$919	\$0	\$0
134	COVID-19 BONUS	\$500	\$0	\$0
141	OASI	\$3,542	\$3,870	\$7,620
143	RETIREMENT	\$1,878	\$4,370	\$8,600
146	WORKMEN'S COMPENSATION	\$1,640	\$2,700	\$2,910
147	UNEMPLOYMENT INSURANCE	\$21	\$40	\$60
148	EMPLOYEE EDUCATION AND TRAINING	\$2,119	\$500	\$3,500
211	POSTAGE, BOX RENT, ETC.	\$29	\$100	\$200
217	VEHICLE TOW-IN SERVICES	\$75	\$0	\$0
224	DUPLICATION	\$245	\$500	\$1,000
235	MEMBERSHIPS, REGISTRATION	\$0	\$200	\$1,000
237	ADVERTISING	\$200	\$700	\$500
245	TELEPHONE AND TELEGRAPH	\$1,950	\$3,000	\$3,000
257	PLANNING SERVICES-ETDD	\$10,175	\$10,200	\$10,200
262	REPAIR, MAINT. OTHER MACHINERY	\$1,515	\$1,400	\$1,500
283	OUT-OF-TOWN EXPENSE	\$0	\$400	\$400
287	MEALS AND ENTERTAINMENT	\$0	\$600	\$200
310	OFFICE SUPPLIES AND MATERIALS	\$1,351	\$500	\$1,500
311	OFFICE STATIONERY AND FORMS	\$58	\$100	\$150
326	CITY LOGO SHIRTS	\$0	\$100	\$900
331	GAS, OIL, DIESEL, GREASE	\$237	\$600	\$1,200
332	MOTOR VEHICLE PARTS	\$27	\$500	\$1,000
334	TIRES	\$309	\$0	\$500
948	BUILDING PERMIT SOFTWARE	\$0	\$0	\$10,000
	<b>TOTAL BUILDING INSPECTOR/CODES ENFORCEMENT</b>	<b>\$74,643</b>	<b>\$80,920</b>	<b>\$155,510</b>

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>41800</b>	<b>BUILDING MAINTENANCE PERSONNEL</b>			
111	SALARIES- PERM. EMPLOYEES REG.	\$66,795	\$121,610	\$139,590
112	SALARIES- PERM. EMPLOYEES OT	\$0	\$380	\$410
131	TERMINAL PAY AND SICK LEAVE	\$13,010	\$0	\$0
134	COVID-19 BONUS	\$1,500	\$0	\$0
141	OASI	\$5,750	\$9,300	\$10,680
143	RETIREMENT	\$3,066	\$10,510	\$12,060
146	WORKMEN'S COMPENSATION	\$5,506	\$7,650	\$7,650
147	UNEMPLOYMENT INSURANCE	\$46	\$110	\$110
251	MEDICAL, DENTAL, VITAL STATS	\$122	\$300	\$300
261	REPAIR, MAINT. MOTOR VEHICLES	\$0	\$200	\$200
262	REPAIR & MAINTENANCE MACHINERY	\$0	\$100	\$100
312	SMALL ITEMS OF EQUIPMENT	\$147	\$500	\$3,500
326	CLOTHING AND UNIFORMS	\$1,654	\$1,900	\$2,900
329	OTHER OPERATING SUPPLIES	\$178	\$200	\$200
331	GAS, OIL, DIESEL, GREASE	\$6,955	\$7,000	\$7,000
332	MOTOR VEHICLE PARTS	\$1,217	\$800	\$800
333	MACHINERY AND EQUIPMENT PARTS	\$0	\$100	\$100
334	TIRES, TUBES AND ETC.	\$360	\$1,000	\$1,000
341	CONSUMABLE TOOLS	\$652	\$500	\$1,000
425	SMALL HARDWARE, WIRE/NAILS ETC.	\$6	\$50	\$50
	<b>TOTAL BUILDING MAINT. PERSONNEL</b>	<b>\$106,964</b>	<b>\$162,210</b>	<b>\$187,650</b>

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>41810</b>	<b>CITY HALL BUILDINGS</b>			
241	ELECTRIC	\$37,630	\$50,000	\$60,000
242	WATER	\$297	\$350	\$350
243	SEWER	\$389	\$500	\$500
259	CLEANING SERVICE-CITY CENTER	\$16,620	\$24,000	\$24,000
259	WEEKLY MAT SERVICE	\$0	\$0	\$910
260	REPAIR AND MAINT. SERVICE	\$535	\$1,000	\$1,000
262	REPAIR AND MAINT. OTHER MACHINERY	\$0	\$2,640	\$2,000
266	REPAIR AND MAINT. BUILDINGS	\$9,370	\$10,000	\$10,000
321	AGRICULTURE AND HORTICULTURE SUPPLIES	\$0	\$500	\$500
323	FOOD	\$0	\$0	\$1,000
324	JANITORIAL SUPPLIES	\$689	\$2,000	\$2,000
551	TRUSTEE FEES	\$3,000	\$1,000	\$1,000
611	PRINCIPAL-GENERAL OBLIGATION BONDS (2017)	\$350,000	\$360,000	\$370,000
631	INTEREST-GENERAL OBLIGATION BONDS (2017)	\$151,475	\$140,980	\$130,180
948	COMPUTER EQUIPMENT	\$0	\$4,340	\$0
949	OTHER MACHINERY AND EQUIPMENT-SECURITY CAMERAS	\$0	\$2,000	\$0
	<b>TOTAL CITY HALL BUILDINGS</b>	<b>\$570,005</b>	<b>\$599,310</b>	<b>\$603,440</b>

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>41860</b>	<b>PUBLIC WORKS BUILDINGS</b>			
241	ELECTRIC	\$7,101	\$8,500	\$8,500
242	WATER	\$524	\$600	\$600
244	GAS	\$5,720	\$6,500	\$6,500
259	OTHER PROFESSIONAL SERVICES	\$3,171	\$7,500	\$7,500
266	REPAIR AND MAINT. BUILDINGS	\$6,232	\$7,000	\$7,000
312	SMALL ITEMS OF EQUIPMENT	\$85	\$300	\$300
324	JANITORIAL SUPPLIES	\$584	\$1,000	\$1,000
329	OTHER OPERATING SUPPLIES	\$144	\$800	\$800
335	PAINTING OR PLUMBING SUPPLIES	\$0	\$300	\$300
929	BUILDING IMPROVEMENTS (NEW SALT BUILDING)	\$130,872	\$0	\$0
949	OTHER EQUIPMENT (GATE OPENER)	\$0	\$0	\$5,000
	<b>TOTAL PUBLIC WORKS BUILDINGS</b>	<b>\$154,433</b>	<b>\$32,500</b>	<b>\$37,500</b>

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>41900</b>	<b>INDUSTRIAL DEVELOPMENT BOARD</b>			
329	OTHER OPERATING SUPPLIES	\$1,055	\$500	\$500
790	CONTRIBUTION TO IDB-SITE PREPERATION-SEWER	\$288,616	\$0	\$0
790	CONTRIBUTION TO IDB-DEBT SERVICE	\$161,923	\$161,920	\$161,920
	<b>TOTAL INDUSTRIAL DEVELOPMENT BOARD</b>	<b>\$451,594</b>	<b>\$162,420</b>	<b>\$162,420</b>
<b>41912</b>	<b>BEAUTIFICATION PROJECT</b>			
321	AGRICULTURE AND HORTICULTURE SUPPLIES	\$0	\$5,000	\$5,000
329	OTHER OPERATING SUPPLIES	\$1,872	\$0	\$0
	<b>TOTAL BEAUTIFICATION PROJECT</b>	<b>\$1,872</b>	<b>\$5,000</b>	<b>\$5,000</b>

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>42100</b>	<b>POLICE</b>			
111	SALARIES - PERM. EMPLOYEES	\$1,280,279	\$1,464,970	\$1,582,170
111	SALARIES- PERM. EMPLOYEES (NEW POSITION)	\$0	\$0	\$48,000
112	SALARIES - PERM. EMPLOYEES OT	\$129,385	\$95,000	\$134,600
114	SALARIES - TEMP. EMPLOYEES REG. (3 PART TIME)	\$9,328	\$27,180	\$27,000
129	OTHER WAGES	\$2,100	\$0	\$0
131	TERMINAL PAY & SICK LEAVE	\$35,202	\$31,000	\$34,480
134	COVID-19 BONUS	\$12,750	\$0	\$0
141	OASI (EMPLOYEE SHARE)	\$106,295	\$123,790	\$139,270
143	RETIREMENT - INCLUDES ADDITIONAL 3.5%	\$93,974	\$193,150	\$213,160
146	WORKMEN'S COMPENSATION	\$74,129	\$89,000	\$91,650
147	UNEMPLOYMENT INSURANCE	\$663	\$1,100	\$1,130
148	EMPLOYEE EDUCATION AND TRAINING	\$6,450	\$15,000	\$17,000
211	POSTAGE, BOX RENT, ETC.	\$1,253	\$1,100	\$1,100
213	AUTOMOBILE LICENSES AND TITLES	\$112	\$300	\$300
216	RADIO FEES	\$5,676	\$6,500	\$6,500
217	VEHICLE TOW-IN SERVICES	\$355	\$500	\$500
224	DUPLICATION	\$1,037	\$1,700	\$1,700
235	MEMBERSHIPS, REGISTRATION	\$7,105	\$4,000	\$10,000
236	PUBLIC RELATIONS	\$1,925	\$3,000	\$3,000
237	ADVERTISING	\$70	\$1,000	\$1,000
239	OTHER PUBLICITY, SUBSCR. DUES	\$3,424	\$1,500	\$1,500
241	ELECTRIC	\$286	\$1,000	\$1,000
245	TELEPHONE AND TELEGRAPH	\$24,102	\$18,000	\$18,000
251	MEDICAL, DENTAL, VETERINARY	\$2,475	\$2,000	\$2,500
255	DATA PROCESSING SERVICES	\$12,548	\$4,000	\$20,000
255	DATA PROCESSING SERVICES-AXON EVIDENCE STORAGE FOR BODY CAM ANC	\$13,920	\$20,000	\$10,000
259	PROFESSIONAL SERVICES	\$100	\$1,000	\$1,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$6,631	\$8,000	\$9,000
262	REPAIR & MAINT. OTHER MACHINERY	\$7,242	\$4,000	\$4,500
283	OUT-OF-TOWN EXPENSE	\$7,201	\$7,000	\$8,000
290	OTHER CONTRACTUAL SERVICES	\$0	\$200	\$200
310	OFFICE SUPPLIES AND MATERIALS	\$898	\$2,800	\$3,000
311	OFFICE STATIONERY AND FORMS	\$1,704	\$2,000	\$2,000
312	SMALL ITEMS OF EQUIPMENT	\$17,044	\$12,000	\$10,000
323	FOOD	\$609	\$2,000	\$2,500
326	CLOTHING AND UNIFORMS	\$29,170	\$26,000	\$26,000
327	FIRE ARM SUPPLIES	\$6,614	\$12,000	\$15,000
328	EDUCATIONAL SUPPLIES	\$0	\$1,000	\$1,000
329	OTHER OPERATING SUPPLIES	\$1,273	\$4,500	\$4,500
331	GAS, OIL, DIESEL, GREASE	\$107,998	\$100,000	\$115,000
332	MOTOR VEHICLE PARTS	\$10,543	\$7,000	\$8,000
333	MACHINERY AND EQUIPMENT PARTS	\$2,061	\$2,000	\$4,000
334	TIRES, TUBES, ETC.	\$13,281	\$10,000	\$12,000
431	LUMBER	\$0	\$1,000	\$1,000
555	TRUSTEE FEES	\$0	\$500	\$500
621	PRINCIPAL-VEHICLE LEASE PYMT. 18-19	\$31,307	\$0	\$0
621	PRINCIPAL-VEHICLE LEASE PYMT. 19-20	\$29,369	\$30,170	\$0
621	PRINCIPAL-VEHCILE LEASE PYMT - 20-21	\$37,166	\$37,910	\$38,670
621	PRINCIPAL-VEHICLE LEASE PYMT - 21-22	\$30,901	\$28,910	\$29,560
621	PRINCIPAL-TM BOND FUND - 22-23	\$0	\$0	\$53,970
633	INTEREST-VEHICLE LEASE PYMT. 18-19	\$1,363	\$0	\$0
633	INTEREST-VEHICLE LEASE PYMT. 19-20	\$1,607	\$820	\$0
633	INTEREST-VEHICLE LEASE PYMT - 20-21	\$2,275	\$1,540	\$780
633	INTEREST-VEHICLE LEASE PYMT - 21-22	\$0	\$2,000	\$1,350
633	INTEREST-TM BOND FUND - 22-23	\$0	\$3,850	\$7,360
944	VEHICLE EQUIPMENT	\$163,606	\$166,000	\$0
948	COMPUTERS/SOFTWARE	\$19,155	\$17,000	\$1,300
949	OTHER EQUIPMENT (FLOCK LICENSE PLATE READERS - 2)	\$12,031	\$5,700	\$6,000
	<b>TOTAL POLICE</b>	<b>\$2,365,992</b>	<b>\$2,601,690</b>	<b>\$2,731,750</b>

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>42123</b>	<b>POLICE SERVICES-CARSON NEWMAN UNIVERSITY</b>			
111	SALARIES - PERM. EMPLOYEES	\$152,888	\$181,630	\$196,160
112	SALARIES - PERM. EMPLOYEES OT	\$30,547	\$20,000	\$21,600
131	TERMINAL PAY SICK LEAVE	\$2,250	\$2,300	\$2,490
134	COVID-19 BONUS	\$2,000	\$0	\$0
141	OASI (EMPLOYEE SHARE)	\$14,027	\$15,600	\$16,840
142	HEALTH/DENTAL/LIFE INSURANCE	\$41,939	\$65,740	\$50,800
143	RETIREMENT - INCLUDES ADDITIONAL 3.5%	\$11,783	\$24,760	\$26,150
146	WORKMEN'S COMPENSATION	\$9,205	\$11,500	\$11,500
147	UNEMPLOYMENT INSURANCE	\$87	\$200	\$200
148	EMPLOYEE EDUCATION & TRAINING	\$375	\$2,000	\$3,000
283	OUT OF TOWN EXPENSE	\$0	\$800	\$1,500
326	CLOTHING AND UNIFORMS	\$2,610	\$4,500	\$5,000
327	FIRE ARM SUPPLIES	\$1,000	\$1,500	\$0
329	OTHER OPERATING SUPPLIES	\$0	\$800	\$800
	<b>TOTAL POLICE SERVICES-CARSON NEWMAN UNIVERSITY</b>	<b>\$268,711</b>	<b>\$331,330</b>	<b>\$336,040</b>

GENERAL FUND - EXPENDITURES FY 2023-24				
		FY 2021-22	FY 2022-23	FY 2023-24
	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
<b>42124</b>	<b>RECORDS &amp; IDENTIFICATION</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$70,105	\$78,690	\$84,980
112	SALARIES - PERM. - OT	\$228	\$2,700	\$2,910
114	SALARIES - TEMP. EMPLOYEES REG.	\$14,971	\$17,470	\$17,470
129	OTHER WAGES	\$2,000	\$0	\$0
131	SICK LEAVE	\$943	\$3,500	\$3,780
134	COVID-19 BONUS	\$1,250	\$0	\$0
141	OASI (EMPLOYEE SHARE)	\$6,683	\$7,360	\$7,870
143	RETIREMENT - CURRENT	\$2,765	\$6,800	\$7,380
146	WORKMEN'S COMPENSATION	\$149	\$2,000	\$2,000
147	UNEMPLOYMENT INSURANCE	\$60	\$80	\$80
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$1,200	\$2,200
235	MEMBERSHIPS, REG. FEES, & TUITION	\$0	\$300	\$300
255	DATA PROCESSING SERVICES	\$9,321	\$17,000	\$19,000
262	REPAIR & MAINT. OTHER EQUIPMENT	\$0	\$500	\$800
263	REPAIR & MAINT. FURNITURE & OFFICE	\$920	\$300	\$500
283	OUT-OF-TOWN EXPENSE	\$196	\$1,800	\$2,200
310	OFFICE SUPPLIES AND MATERIALS	\$3,066	\$1,500	\$2,000
311	OFFICE STATIONERY AND FORMS	\$305	\$1,000	\$1,200
312	SMALL ITEMS EQUIPMENT	\$1,058	\$800	\$1,800
326	CLOTHING & UNIFORMS	\$0	\$600	\$600
948	COMPUTER EQUIPMENT	\$0	\$0	\$1,300
949	OTHER EQUIPMENT	\$0	\$0	\$5,800
	<b>TOTAL RECORDS &amp; IDENTIFICATION</b>	<b>\$114,020</b>	<b>\$143,600</b>	<b>\$164,170</b>



GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>42156</b>	<b>POLICE STATION &amp; BUILDINGS</b>			
241	ELECTRIC	\$35,808	\$47,000	\$48,000
242	WATER	\$201	\$700	\$700
243	SEWER	\$248	\$800	\$800
244	GAS	\$552	\$1,200	\$2,500
259	CLEANING SERVICE	\$17,820	\$22,000	\$22,000
259	WEEKLY MAT SERVICE	\$0	\$0	\$1,170
260	REPAIR & MAINT. SERVICE	\$457	\$1,700	\$2,000
262	REPAIR & MAINT. OTHER MACHINERY	\$0	\$2,650	\$3,000
266	REPAIRS TO BUILDING	\$24,445	\$10,000	\$12,000
324	JANITORIAL SUPPLIES	\$905	\$2,500	\$2,800
948	COMPUTER EQUIPMENT	\$0	\$4,330	\$0
949	OTHER MACHINERY & EQUIPMENT	\$0	\$18,200	\$6,000
	<b>TOTAL POLICE STATION &amp; BUILDINGS</b>	<b>\$80,436</b>	<b>\$111,080</b>	<b>\$100,970</b>

GENERAL FUND - EXPENDITURES FY 2023-24		FY 2021-22	FY 2022-23	FY 2023-24
Account	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
<b>42200</b>	<b>FIRE PROTECTION &amp; CONTROL</b>			
111	SALARIES - PERM. EMPLOYEES	\$921,856	\$1,048,910	\$1,192,260
112	SALARIES - PERM. EMPLOYEES OT	\$45,333	\$51,500	\$64,800
114	SALARIES - TEMP. EMPLOYEES REG	\$55,447	\$119,730	\$111,930
131	TERMINAL PAY & SICK LEAVE	\$28,302	\$25,750	\$32,400
134	COVID-19 BONUS	\$9,500	\$0	\$0
141	OASI (EMPLOYEE SHARE)	\$77,906	\$95,280	\$100,170
143	RETIREMENT (INCLUDES ADDITIONAL 3.5%)	\$65,548	\$136,710	\$133,620
146	WORKMEN'S COMPENSATION	\$33,317	\$31,000	\$31,710
147	UNEMPLOYMENT INSURANCE	\$507	\$900	\$900
148	EMPLOYEE EDUCATION AND TRAINING	\$30,677	\$40,000	\$40,000
162	RESERVE FIREMEN	\$36,604	\$75,000	\$75,000
211	POSTAGE, BOX RENT, ETC.	\$60	\$300	\$300
216	RADIO FEES	\$3,643	\$3,700	\$3,700
217	VEHICLE TOW-IN SERVICES	\$355	\$0	\$0
223	PUBLICATIONS, REPORTS, ETC.	\$0	\$1,600	\$1,600
224	DUPLICATION	\$553	\$750	\$750
235	MEMBERSHIPS, REGISTRATION	\$2,924	\$5,000	\$5,000
236	PUBLIC RELATIONS	\$1,137	\$4,000	\$4,000
237	ADVERTISING	\$234	\$300	\$300
239	OTHER PUBLICITY, SUBSCR. DUES	\$0	\$300	\$300
245	TELEPHONE AND TELEGRAPH	\$7,156	\$9,000	\$9,000
251	MEDICAL, DENTAL, AND VITAL STATS	\$4,155	\$6,000	\$6,000
255	DATA PROCESSING SERVICES	\$4,625	\$8,500	\$8,500
261	REPAIR & MAINT. MOTOR VEHICLES	\$66,321	\$52,500	\$45,000
262	REPAIR & MAINT. OTHER MACHINERY	\$9,585	\$12,000	\$15,000
283	OUT-OF-TOWN EXPENSE	\$7,660	\$10,000	\$10,000
310	OFFICE SUPPLIES AND MATERIALS	\$1,606	\$2,000	\$2,500
311	OFFICE STATIONERY AND FORMS	\$0	\$500	\$500
312	SMALL EQUIPMENT ITEMS	\$5,885	\$2,500	\$3,000
312	SMALL EQUIPMENT ITEMS (FOAM, HELMETS, HARNESSSES)	\$11,557	\$0	\$0
312	SMALL EQUIPMENT ITEMS (ROPE & WEBBING/FF FOAM/WATER RESC	\$0	\$17,000	\$0
322	CHEMICAL AND MEDICAL SUPPLIES	\$2,582	\$2,000	\$2,500
323	FOOD	\$211	\$1,200	\$1,200
326	CLOTHING & UNIFORMS	\$15,577	\$20,000	\$25,000
326	STRUCTURAL FIREFIGHTING PERSON PROTECTIVE EQUIP. (PPE)	\$0	\$30,000	\$52,000
328	EDUCATIONAL SUPPLIES	\$1,952	\$2,500	\$2,500
329	OTHER OPERATING SUPPLIES	\$2,640	\$5,000	\$5,000
331	GAS, OIL, DIESEL, GREASE	\$21,361	\$20,000	\$35,000
332	MOTOR VEHICLE PARTS	\$8,928	\$10,000	\$10,000
333	MACHINERY & EQUIPMENT PARTS	\$1,970	\$5,000	\$5,000
334	TIRES, TUBES, ETC.	\$6,677	\$4,500	\$4,500
335	PAINTING AND PLUMBING SUPPLIES	\$3	\$1,500	\$1,500
339	OTHER SUPPLIES-HAZARDOUS	\$1,711	\$6,000	\$6,000
392	HYDRANTS	\$0	\$5,000	\$5,000
519	OTHER INSURANCE - VOLUNTEERS	\$1,820	\$2,000	\$2,000
533	MACHINERY & EQUIPMENT RENTAL	\$0	\$1,200	\$1,200
621	PRINCIPAL-FIRE PUMPER TRUCK	\$125,245	\$128,690	\$132,230
633	INTEREST-FIRE PUMPER TRUCK	\$10,619	\$7,180	\$3,640
944	TRANSPORTATION EQUIPMENT	\$0	\$60,000	\$11,000
948	COMPUTER EQUIPMENT	\$0	\$12,000	\$0
949	OTHER MACHINERY & EQUIPMENT	\$61,795	\$60,820	\$0
	<b>TOTAL FIRE PROTECTION</b>	<b>\$1,695,544</b>	<b>\$2,145,320</b>	<b>\$2,203,510</b>

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>42254</b>	<b>FIRE STATION &amp; BUILDINGS</b>			
241	ELECTRIC	\$41,066	\$45,000	\$45,000
242	WATER	\$1,205	\$1,500	\$1,500
243	SEWER	\$840	\$1,500	\$1,500
244	GAS	\$5,384	\$5,000	\$5,000
254	ARCHITECTURAL DESIGN-SUBSTATION	\$0	\$0	\$25,000
259	OTHER PROFESSIONAL SERVICES	\$1,020	\$1,560	\$1,560
259	WEEKLY MAT SERVICE	\$0	\$0	\$910
260	REPAIR AND MAINT. SERVICES	\$1,435	\$3,000	\$5,000
262	REPAIR AND MAINT. OTHER MACHINERY	\$0	\$2,650	\$0
266	REPAIR AND MAINT. BUILDINGS	\$14,912	\$18,000	\$5,000
266	REPAIR AND MAINT. BUILDINGS (PAINT FOR STATION)	\$0	\$1,000	\$0
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$2,373	\$2,500	\$3,500
335	STATION PAINT	\$0	\$0	\$1,000
948	COMPUTER EQUIPMENT	\$0	\$4,330	\$0
949	OTHER MACHINERY & EQUIPMENT	\$0	\$25,950	\$15,000
	<b>TOTAL FIRE STATION &amp; BUILDINGS</b>	<b>\$68,235</b>	<b>\$111,990</b>	<b>\$109,970</b>

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>43000</b>	<b>PUBLIC WORKS</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$48,637	\$64,040	\$72,160
131	TERMINAL PAY AND SICK LEAVE	\$3,377	\$0	\$0
134	COVID-19 BONUS	\$500	\$0	\$0
141	OASI (EMPLOYEE SHARE)	\$3,882	\$4,900	\$5,520
143	RETIREMENT - CURRENT	\$2,018	\$5,530	\$6,230
146	WORKMEN'S COMPENSATION	\$188	\$290	\$290
147	UNEMPLOYMENT INSURANCE	\$21	\$30	\$30
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$500	\$1,000
211	POSTAGE, BOX RENT, ETC.	\$91	\$200	\$200
213	AUTOMOBILE LICENSES AND TITLES	\$18	\$0	\$0
224	DUPLICATION	\$429	\$600	\$600
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$0	\$40	\$40
235	MEMBERSHIPS, REGISTRATION	\$0	\$1,000	\$1,000
237	ADVERTISING	\$0	\$100	\$100
239	OTHER PUBLICITY, SUBSCR. DUES	\$0	\$150	\$150
245	TELEPHONE AND TELEGRAPH	\$650	\$1,500	\$1,500
251	MEDICAL, DENTAL, AND VITAL STATS	\$98	\$0	\$0
259	OTHER PROFESSIONAL SERVICES	\$4,562	\$5,000	\$5,000
262	REPAIR, MAINT. OTHER MACHINERY & EQUIPMENT	\$60	\$0	\$0
263	REPAIR, MAINT. OFFICE FURNITURE	\$280	\$200	\$200
283	OUT OF TOWN EXPENSE	\$0	\$500	\$500
285	STAFF LOCAL TRAVEL	\$108	\$3,000	\$3,000
310	OFFICE SUPPLIES AND MATERIALS	\$1,617	\$1,800	\$1,800
311	OFFICE STATIONERY AND FORMS	\$0	\$200	\$200
312	SMALL ITEMS OF EQUIPMENT	\$0	\$300	\$300
944	VEHICLES	\$14,618	\$14,620	\$0
	<b>TOTAL PUBLIC WORKS</b>	<b>\$81,154</b>	<b>\$104,500</b>	<b>\$99,820</b>

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>43120</b>	<b>HWYS, STREETS, &amp; ROADWAYS</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$272,411	\$332,920	\$360,110
111	SALARIES - PERM. EMPLOYEES REG - NEW EMPLOYEE	\$23,000	\$0	\$29,020
112	SALARIES - PERM. EMPLOYEES OT	\$20,645	\$43,710	\$47,200
131	TERMINAL PAY AND SICK LEAVE	\$16,502	\$0	\$0
134	COVID-19 BONUS	\$3,000	\$0	\$0
141	OASI (EMPLOYEE SHARE)	\$24,743	\$25,470	\$29,940
143	RETIREMENT - CURRENT	\$12,805	\$28,760	\$33,820
146	WORKMEN'S COMPENSATION	\$25,512	\$25,310	\$30,310
147	UNEMPLOYMENT INSURANCE	\$332	\$290	\$300
148	EMPLOYEE EDUCATION AND TRAINING	\$1,455	\$2,000	\$2,000
213	AUTOMOBILE LICENSE AND TITLES	\$112	\$50	\$50
237	ADVERTISING	\$33	\$200	\$200
241	ELECTRIC	\$1,027	\$1,200	\$1,700
245	TELEPHONE AND TELEGRAPH	\$564	\$500	\$500
251	MEDICAL, DENTAL, AND VITAL STATS	\$891	\$1,000	\$1,000
254	LAMPTCO-L.R.T.P.	\$1,350	\$1,000	\$3,900
259	OTHER PROFESSIONAL SERVICES	\$15,515	\$26,500	\$10,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$174	\$800	\$800
262	REPAIR & MAINT. OTHER MACHINERY	\$0	\$1,000	\$1,000
266	REPAIR & MAINT. BUILDINGS	\$381	\$0	\$0
268	REPAIRS TO SIDEWALKS & STREETS	\$0	\$25,000	\$25,000
283	OUT-OF-TOWN EXPENSE	\$1,309	\$2,000	\$2,000
310	OFFICE SUPPLIES AND MATERIALS	\$779	\$1,200	\$1,200
311	OFFICE STATIONERY AND FORMS	\$0	\$100	\$100
312	SMALL ITEMS OF EQUIPMENT	\$868	\$1,000	\$1,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$1,647	\$1,300	\$1,300
323	FOOD	\$60	\$200	\$200
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$355	\$500	\$900
326	CLOTHING AND UNIFORMS	\$9,194	\$8,500	\$13,500
329	OTHER OPERATING SUPPLIES	\$5,818	\$5,000	\$5,000
331	GAS, OIL, DIESEL, GREASE	\$27,745	\$25,000	\$25,000
332	MOTOR VEHICLE PARTS	\$4,343	\$5,500	\$5,500
333	MACHINERY & EQUIPMENT PARTS	\$28,112	\$20,000	\$20,000
334	TIRES, TUBES, ETC.	\$6,773	\$5,000	\$5,000
335	PAINTING AND PLUMBING SUPPLIES	\$1,459	\$1,000	\$1,000
341	CONSUMABLE TOOLS	\$3,880	\$4,000	\$4,000
342	SIGN PARTS & SUPPLIES	\$3,721	\$5,500	\$5,500
412	READY MIXED CONCRETE	\$8,762	\$10,000	\$10,000
414	CONCRETE BLOCKS	\$7	\$200	\$200
416	CEMENT & CONCRETE SUPPLIES	\$1,497	\$10,000	\$10,000
421	STRUCTURAL STEEL & IRON	\$136	\$400	\$400
422	METAL PIPE & FITTINGS	\$1,015	\$500	\$500
423	GUARD RAILS & POST	\$0	\$5,000	\$5,000
426	METAL CULVERTS	\$0	\$4,000	\$4,000
431	LUMBER	\$1,210	\$1,500	\$1,500
451	CRUSHED STONE	\$10,804	\$10,000	\$12,000
452	GRAVEL AND SAND	\$165	\$500	\$500
471	ASPHALT	\$22,419	\$19,000	\$25,000
533	MACHINERY & EQUIPMENT RENTAL	\$80	\$1,000	\$1,000
621	PRINCIPAL- CAPITAL OUTLAY NOTE	\$0	\$19,950	\$21,000
633	INTEREST - CAPTIAL OUTLAY NOTE	\$0	\$3,450	\$7,810
931	ROADS, STREETS, AND PARKING LOTS	\$141,160	\$150,000	\$150,000
944	VEHICLES	\$164,304	\$70,000	\$15,000
947	OFFICE EQUIPMENT	\$3,600	\$0	\$0
948	COMPUTER EQUIPMENT	\$0	\$2,000	\$0
949	OTHER EQUIPMENT	\$9,608	\$145,000	\$0
	<b>TOTAL HWYS, STREETS, &amp; ROADWAYS</b>	<b>\$881,282</b>	<b>\$1,054,010</b>	<b>\$931,960</b>

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
43130	BRIDGE IMPROVEMENT PROJECT (CITYSHARE 20%)			
939	IMPROVEMENTS	\$359,266	\$0	\$0
	TOTAL BRIDGE IMPROVEMENT PROJECT	\$359,266	\$0	\$0

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>43170</b>	<b>CITY GARAGE</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$118,394	\$138,450	\$149,530
112	SALARIES - PERM. EMPLOYEES OT	\$370	\$1,130	\$1,220
131	TERMINAL PAY AND SICK LEAVE	\$10,548	\$0	\$0
134	COVID-19 BONUS	\$1,500	\$0	\$0
141	OASI (EMPLOYEE SHARE)	\$9,695	\$10,590	\$11,440
143	RETIREMENT - CURRENT	\$4,965	\$11,960	\$12,930
146	WORKMEN'S COMPENSATION	\$5,466	\$6,800	\$6,800
147	UNEMPLOYMENT INSURANCE	\$63	\$110	\$110
213	AUTOMOBILE LICENSES AND TITLES	\$18	\$0	\$0
224	DUPLICATION	\$0	\$100	\$100
245	TELEPHONE AND TELEGRAPH	\$973	\$1,100	\$1,100
251	MEDICAL, DENTAL, AND VITAL STATS	\$0	\$200	\$200
261	REPAIR & MAINT. MOTOR VEHICLES	\$0	\$100	\$100
262	REPAIR & MAINT. OTHER MACHINERY-HOIST REPAIR	\$200	\$500	\$500
266	REPAIR & MAINT. BUILDINGS	\$988	\$1,150	\$1,150
310	OFFICE SUPPLIES AND MATERIALS	\$207	\$250	\$250
311	OFFICE STATIONERY AND FORMS	\$0	\$100	\$100
312	SMALL ITEMS OF EQUIPMENT	\$2,143	\$2,000	\$2,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$1,191	\$1,000	\$1,000
326	CLOTHING AND UNIFORMS	\$3,278	\$3,000	\$3,500
329	OTHER OPERATING SUPPLIES	\$1,807	\$1,700	\$1,700
331	GAS, OIL, DIESEL, GREASE	\$550	\$600	\$600
332	MOTOR VEHICLE PARTS	\$338	\$500	\$500
333	MACHINERY & EQUIPMENT PARTS	\$1,400	\$1,500	\$1,500
333	MACHINERY & EQUIPMENT PARTS (GLASS ABRASIVE BLAST MEDIA)	\$0	\$800	\$800
341	CONSUMABLE TOOLS	\$1,311	\$2,500	\$2,500
533	MACHINERY & EQUIPMENT RENTAL	\$3,826	\$4,000	\$4,000
944	TRANSPORTATION EQUIPMENT	\$85,644	\$80,000	\$0
949	OTHER MACHINERY & EQUIPMENT	\$6,112	\$11,800	\$75,500
	<b>TOTAL CITY GARAGE</b>	<b>\$260,987</b>	<b>\$281,940</b>	<b>\$279,130</b>

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
43200	SANITATION			
760	TRANSFERS TO OTHER FUNDS	\$179,000	\$206,430	\$208,400
	<b>TOTAL SANITATION</b>	<b>\$179,000</b>	<b>\$206,430</b>	<b>\$208,400</b>



GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
44143	RABIES & ANIMAL CONTROL			
726	DONATION TO CARE OF JEFFERSON COUNTY	\$15,000	\$15,000	\$15,000
	TOTAL RABIES & ANIMAL CONTROL	\$15,000	\$15,000	\$15,000

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
44200	NEIGHBORHOOD CENTER			
241	ELECTRIC	\$91	\$0	\$0
259	OTHER PROFESSIONAL SERVICES	\$5,000	\$0	\$0
266	REPAIR & MAINT. BUILDINGS	\$3,291	\$0	\$0
	TOTAL NEIGHBORHOOD CENTER-CENTER TORN DOWN 2021-22	\$8,382	\$0	\$0

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
44310	SENIOR CITIZENS BUILDING			
241	ELECTRIC	\$3,491	\$4,000	\$4,000
242	WATER	\$167	\$250	\$250
243	SEWER	\$196	\$400	\$400
244	GAS	\$1,391	\$1,500	\$1,500
266	REPAIR AND MAINT. BUILDINGS	\$320	\$10,590	\$800
726	DONATION-SENIOR CITIZENS	\$1,200	\$0	\$0
	<b>TOTAL SENIOR CITIZENS BUILDING</b>	<b>\$6,765</b>	<b>\$16,740</b>	<b>\$6,950</b>

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>44410</b>	<b>RECREATION ADMINISTRATION</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$62,501	\$71,050	\$76,730
131	TERMINAL PAY AND SICK LEAVE	\$3,543	\$0	\$0
134	COVID-19 BONUS	\$500	\$0	\$0
141	OASI (EMPLOYEE SHARE)	\$4,884	\$5,440	\$5,880
143	RETIREMENT - CURRENT	\$2,536	\$6,140	\$6,630
146	WORKMEN'S COMPENSATION	\$266	\$600	\$600
147	UNEMPLOYMENT INSURANCE	\$21	\$40	\$40
211	POSTAGE, BOX RENT, ETC.	\$0	\$30	\$30
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$0	\$100	\$100
235	MEMBERSHIPS, REGISTRATION, TUITION	\$40	\$500	\$500
237	ADVERTISING	\$0	\$200	\$200
245	TELEPHONE AND TELEGRAPH	\$0	\$600	\$600
<b>254</b>	<b>ARCHITECTURAL DESIGN (RECREATION MASTER PLAN)</b>	<b>\$5,500</b>	<b>\$0</b>	<b>\$50,000</b>
262	REPAIR & MAINT. OTHER MACHINERY	\$0	\$150	\$150
283	OUT-OF-TOWN EXPENSE	\$0	\$800	\$1,500
285	STAFF LOCAL TRAVEL	\$0	\$1,900	\$1,900
310	OFFICE SUPPLIES AND MATERIALS	\$0	\$200	\$200
311	OFFICE STATIONERY AND FORMS	\$0	\$50	\$50
326	CLOTHING AND UNIFORMS	\$0	\$150	\$150
329	OTHER OPERATING SUPPLIES	\$0	\$150	\$150
533	MACHINERY & EQUIPMENT RENTAL	\$0	\$100	\$100
	<b>TOTAL RECREATION ADMINISTRATION</b>	<b>\$79,791</b>	<b>\$88,200</b>	<b>\$145,510</b>

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>44424</b>	<b>MOSSY CREEK REC. COMPLEX</b>			
241	ELECTRIC	\$669	\$1,800	\$1,800
242	WATER	\$167	\$300	\$300
266	REPAIR & MAINT. BUILDINGS	\$0	\$300	\$300
267	REPAIR & MAINT. PLUMBING, HEATING	\$0	\$200	\$200
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$50	\$300	\$300
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$295	\$100	\$100
325	RECREATION SUPPLIES	\$0	\$200	\$800
335	PAINTING AND PLUMBING SUPPLIES	\$0	\$200	\$200
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$0	\$200	\$200
416	CEMENT AND CONCRETE SUPPLIES	\$556	\$0	\$0
451	CRUSHED STONE	\$376	\$500	\$500
452	GRAVEL AND SAND	\$0	\$600	\$600
453	DIRT & TOPSOIL	\$188	\$1,200	\$1,200
533	RENTAL- PORTA-JOHN	\$1,418	\$950	\$950
	<b>TOTAL MOSSY CREEK REC. COMPLEX</b>	<b>\$3,719</b>	<b>\$6,850</b>	<b>\$7,450</b>

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>44425</b>	<b>NELSON-MERRY GYM</b>			
241	ELECTRIC	\$3,213	\$3,500	\$3,500
242	WATER	\$673	\$350	\$350
243	SEWER	\$653	\$500	\$500
244	GAS	\$6,336	\$4,500	\$4,500
245	TELEPHONE AND TELEGRAPH	\$840	\$500	\$500
262	REPAIR & MAINT. OTHER MACHINERY	\$0	\$150	\$150
266	REPAIR & MAINT. BUILDINGS	\$33	\$500	\$500
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$261	\$400	\$400
325	RECREATION SUPPLIES	\$0	\$300	\$300
329	OTHER OPERATING SUPPLIES	\$113	\$200	\$200
335	PAINTING AND PLUMBING SUPPLIES	\$159	\$500	\$500
533	MACHINERY & EQUIPMENT RENTAL	\$0	\$200	\$200
949	OTHER MACHINERY AND EQUIPMENT	\$0	\$1,300	\$7,000
	<b>TOTAL NELSON-MERRY GYM</b>	<b>\$12,281</b>	<b>\$12,900</b>	<b>\$18,600</b>

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>44441</b>	<b>SWIMMING POOL NO.1</b>			
114	SALARIES - TEMP. EMPLOYEES REG.	\$48,289	\$42,000	\$80,000
141	OASI (EMPLOYEE SHARE)	\$2,955	\$3,210	\$6,120
146	WORKMEN'S COMPENSATION	\$1,247	\$1,500	\$1,500
147	UNEMPLOYMENT INSURANCE	\$116	\$270	\$270
241	ELECTRIC	\$6,132	\$12,000	\$12,000
242	WATER	\$8,753	\$7,000	\$9,000
243	SEWER	\$0	\$500	\$500
245	TELEPHONE AND TELEGRAPH	\$993	\$600	\$600
262	REPAIR & MAINT. OTHER MACHINERY	\$0	\$1,200	\$1,200
266	REPAIR & MAINT. BUILDINGS	\$111	\$500	\$500
310	OFFICE SUPPLIES AND MATERIALS	\$76	\$50	\$50
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$4,874	\$7,000	\$7,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$421	\$750	\$750
329	OTHER OPERATING SUPPLIES	\$216	\$1,200	\$1,200
333	MACHINERY & EQUIPMENT PARTS	\$354	\$300	\$300
335	PAINTING AND PLUMBING SUPPLIES	\$229	\$500	\$500
533	MACHINERY & EQUIPMENT RENTAL	\$100	\$200	\$200
562	POOL HEALTH PERMIT	\$680	\$800	\$800
949	OTHER MACHINERY AND EQUIPMENT	\$0	\$1,300	\$0
	<b>TOTAL SWIMMING POOL NO. 1</b>	<b>\$75,546</b>	<b>\$80,880</b>	<b>\$122,490</b>

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>44460</b>	<b>RECREATION - COMMUNITY CENTER</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$178,155	\$223,780	\$290,750
111	SALARIES-NEW EMPLOYEE (ACTIVITIES COORDINATOR)	\$0	\$0	\$44,150
114	SALARIES - TEMPORARY EMPLOYEES	\$107,172	\$123,400	\$123,400
129	OTHER WAGES	\$24	\$0	\$0
131	TERMINAL PAY AND SICK LEAVE	\$8,167	\$0	\$0
134	COVID-19 BONUS	\$6,000	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$21,079	\$26,560	\$31,870
143	RETIREMENT - CURRENT	\$7,167	\$19,330	\$25,340
146	WORKMEN'S COMPENSATION	\$6,489	\$14,000	\$14,000
147	UNEMPLOYMENT INSURANCE	\$379	\$360	\$360
211	POSTAGE, BOX RENT, ETC.	\$22	\$400	\$400
224	DUPLICATION	\$501	\$2,600	\$2,600
235	MEMBERSHIPS, REGISTRATION	\$364	\$600	\$600
236	PUBLIC RELATIONS	\$79	\$200	\$200
237	ADVERTISING	\$0	\$750	\$750
239	OTHER PUBLICITY, SUBSCR. DUES	\$0	\$50	\$50
241	ELECTRIC	\$50,704	\$80,000	\$80,000
242	WATER	\$1,166	\$2,700	\$2,700
243	SEWER	\$1,711	\$2,000	\$2,000
244	GAS	\$19,288	\$20,000	\$20,000
245	TELEPHONE AND TELEGRAPH	\$1,026	\$4,000	\$4,000
251	MEDICAL, DENTAL, AND VITAL STATS	\$0	\$80	\$80
262	REPAIR & MAINT. OTHER MACHINERY	\$8,255	\$10,000	\$10,000
266	REPAIR & MAINT. BUILDINGS	\$9,918	\$6,500	\$6,500
266	REPAIR & MAINT. BUILDINGS (REPLACE HVAC FY 2023-24)	\$39,600	\$0	\$0
283	OUT OF TOWN EXPENSE	\$0	\$400	\$400
290	OTHER CONTRACTUAL SERVICES-ALARM SYSTEM	\$782	\$800	\$800
310	OFFICE SUPPLIES AND MATERIALS	\$896	\$1,000	\$1,000
311	OFFICE STATIONERY AND FORMS	\$518	\$400	\$400
312	SMALL EQUIPMENT ITEMS	\$272	\$1,700	\$1,700
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$385	\$400	\$400
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$2,738	\$8,000	\$10,000
323	FOOD	\$245	\$200	\$200
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$7,653	\$8,000	\$8,000
325	RECREATION SUPPLIES	\$467	\$2,500	\$2,500
326	CLOTHING AND UNIFORMS	\$128	\$800	\$800
329	OTHER OPERATING SUPPLIES	\$382	\$1,900	\$1,900
335	PAINTING AND PLUMBING SUPPLIES	\$314	\$600	\$600
341	CONSUMABLE TOOLS	\$0	\$150	\$150
533	MACHINERY & EQUIPMENT RENTAL	\$0	\$600	\$600
562	POOL HEALTH PERMIT	\$340	\$340	\$340
929	BUILDING IMPROVEMENTS	\$96,452	\$0	\$0
949	OTHER MACHINERY & EQUIPMENT	\$7,630	\$13,600	\$1,500
	<b>TOTAL RECREATION - COMMUNITY CTR.</b>	<b>\$586,468</b>	<b>\$578,700</b>	<b>\$691,040</b>



GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>44550</b>	<b>BASKETBALL</b>			
129	OTHER WAGES	\$1,098	\$3,000	\$3,000
141	OASI (EMPLOYER'S SHARE)	\$10	\$230	\$230
143	RETIREMENT	\$6	\$0	\$0
325	RECREATION SUPPLIES	\$0	\$250	\$250
326	CLOTHING AND UNIFORMS	\$990	\$2,250	\$2,250
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$0	\$50	\$50
	<b>TOTAL BASKETBALL</b>	<b>\$2,104</b>	<b>\$5,780</b>	<b>\$5,780</b>

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>44600</b>	<b>TEE-BALL</b>			
129	OTHER WAGES	\$493	\$2,200	\$2,200
141	OASI (EMPLOYERS SHARE)	\$0	\$170	\$170
146	WORKMEN'S COMPENSATION	\$65	\$0	\$0
147	UNEMPLOYMENT INSURANCE	\$0	\$50	\$50
325	RECREATION SUPPLIES	\$8	\$500	\$500
326	CLOTHING AND UNIFORMS	\$1,170	\$1,800	\$1,800
	<b>TOTAL TEE-BALL</b>	<b>\$1,736</b>	<b>\$4,720</b>	<b>\$4,720</b>

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>44630</b>	<b>VOLLEYBALL</b>			
129	OTHER WAGES	\$0	\$800	\$800
325	RECREATION SUPPLIES	\$0	\$400	\$400
326	CLOTHING AND UNIFORMS	\$0	\$750	\$750
	<b>TOTAL VOLLEYBALL</b>	<b>\$0</b>	<b>\$1,950</b>	<b>\$1,950</b>
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>44650</b>	<b>YOUTH FLAG FOOTBALL</b>			
129	OTHER WAGES	\$0	\$800	\$800
325	RECREATION SUPPLIES	\$0	\$400	\$400
326	CLOTHING AND UNIFORMS	\$0	\$750	\$750
	<b>TOTAL YOUTH FLAG FOOTBALL</b>	<b>\$0</b>	<b>\$1,950</b>	<b>\$1,950</b>

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>44720</b>	<b>PARK AREAS</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$88,593	\$105,330	\$113,760
114	SALARIES - TEMP. EMPLOYEES REG.	\$0	\$14,000	\$14,000
131	TERMINAL PAY AND SICK LEAVE	\$3,968	\$0	\$0
134	COVID-19 BONUS	\$1,500	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$6,715	\$8,060	\$8,700
143	RETIREMENT - CURRENT	\$3,554	\$9,100	\$9,830
146	WORKMEN'S COMPENSATION	\$2,657	\$3,830	\$3,830
147	UNEMPLOYMENT INSURANCE	\$63	\$110	\$110
254	MOWING SERVICE	\$6,310	\$9,000	\$9,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$0	\$200	\$200
262	REPAIR & MAINT. OTHER MACHINERY	\$0	\$200	\$200
283	OUT-OF-TOWN EXPENSE	\$0	\$200	\$200
285	STAFF LOCAL TRAVEL	\$0	\$400	\$400
312	SMALL ITEMS OF EQUIPMENT	\$440	\$500	\$500
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$333	\$200	\$200
326	CLOTHING AND UNIFORMS	\$103	\$600	\$600
329	OTHER OPERATING SUPPLIES	\$1,029	\$350	\$350
331	GAS, OIL, DIESEL, GREASE	\$4,258	\$4,500	\$4,500
332	MOTOR VEHICLE PARTS	\$316	\$600	\$600
333	MACHINERY & EQUIPMENT PARTS	\$364	\$500	\$500
334	TIRES, TUBES, ETC.	\$1,050	\$500	\$500
335	PAINTING AND PLUMBING SUPPLIES	\$0	\$200	\$200
341	CONSUMABLE TOOLS	\$304	\$500	\$500
452	SAND & GRAVEL	\$0	\$400	\$400
533	MACHINERY & EQUIPMENT RENTAL	\$0	\$200	\$200
949	OTHER MACHINERY AND EQUIPMENT	\$2,755	\$0	\$0
	<b>TOTAL PARK AREAS</b>	<b>\$124,312</b>	<b>\$159,480</b>	<b>\$169,280</b>

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>44721</b>	<b>NELSON-MERRY PARK</b>			
241	ELECTRIC	\$276	\$800	\$800
266	REPAIR & MAINT. BUILDINGS	\$31	\$250	\$250
267	REPAIR & MAINT. PLUMBING, HEATING	\$0	\$150	\$150
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$50	\$800	\$2,800
325	RECREATION SUPPLIES	\$0	\$0	\$800
335	PAINTING AND PLUMBING SUPPLIES	\$46	\$200	\$200
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$0	\$200	\$200
342	SIGNS	\$0	\$0	\$1,000
416	CONCRETE	\$0	\$0	\$2,000
452	GRAVEL AND SAND	\$0	\$400	\$400
453	DIRT AND TOPSOIL	\$0	\$400	\$400
	<b>TOTAL NELSON-MERRY PARK</b>	<b>\$403</b>	<b>\$3,200</b>	<b>\$9,000</b>

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>44722</b>	<b>CENTENNIAL PARK</b>			
241	ELECTRIC	\$1,468	\$400	\$800
242	WATER	\$230	\$300	\$300
243	SEWER	\$290	\$300	\$300
266	REPAIR & MAINT. - BUILDINGS	\$86	\$250	\$250
267	REPAIR & MAINT. - PLUMBING & HEAT	\$54	\$150	\$150
321	AGRICULTURE/HORTICULTURE SUPPLIES	\$0	\$1,000	\$3,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$421	\$600	\$600
416	CEMENT AND CONCRETE SUPPLIES	\$556	\$0	\$0
453	DIRT & TOPSOIL	\$376	\$800	\$800
533	RENTAL	\$0	\$700	\$700
929	OTHER IMPROVEMENTS (SHADE STRUCTURE)	\$0	\$4,000	\$0
949	OTHER IMPROVEMENTS (DOG EQUIPMENT)	\$0	\$1,300	\$4,000
	<b>TOTAL CENTENNIAL PARK</b>	<b>\$3,481</b>	<b>\$9,800</b>	<b>\$10,900</b>

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>44723</b>	<b>LITTLE LEAGUE FIELD</b>			
241	ELECTRIC	\$756	\$2,000	\$2,000
242	WATER	\$169	\$600	\$600
243	SEWER	\$194	\$350	\$350
262	REPAIR & MAINT. (FENCE REPAIR)	\$0	\$0	\$2,000
266	REPAIR & MAINT. BUILDINGS	\$81	\$300	\$300
267	REPAIR & MAINT. PLUMBING, HEATING	\$0	\$250	\$250
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$50	\$450	\$450
325	RECREATION SUPPLIES	\$0	\$200	\$800
329	OTHER OPERATING SUPPLIES	\$12	\$300	\$300
335	PAINTING AND PLUMBING SUPPLIES	\$194	\$300	\$300
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$39	\$50	\$50
342	NEW SIGN	\$0	\$0	\$1,000
452	GRAVEL AND SAND	\$0	\$800	\$800
453	DIRT & TOPSOIL	\$0	\$800	\$800
471	ASPHALT (BASKETBALL COURT)	\$0	\$0	\$10,000
	<b>TOTAL LITTLE LEAGUE FIELD</b>	<b>\$1,495</b>	<b>\$6,400</b>	<b>\$20,000</b>

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>44724</b>	<b>MOSSY CREEK STATION-FESTIVAL PARK</b>			
241	ELECTRIC	\$1,054	\$2,500	\$2,500
242	WATER	\$333	\$450	\$450
243	SEWER	\$196	\$600	\$600
266	REPAIR & MAINT. BUILDINGS	\$9	\$300	\$300
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$0	\$500	\$500
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$301	\$400	\$400
329	OTHER OPERATING SUPPLIES	\$33	\$300	\$300
340	FESTIVAL SUPPLIES	\$100	\$7,500	\$7,500
452	GRAVEL AND SAND	\$0	\$300	\$300
453	DIRT AND TOPSOIL	\$0	\$300	\$300
949	OTHER MACHINERY AND EQUIPMENT	\$0	\$1,300	\$0
	<b>TOTAL MOSSY CREEK STATION</b>	<b>\$2,026</b>	<b>\$14,450</b>	<b>\$13,150</b>



GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>44800</b>	<b>LIBRARIES</b>			
200	CONTRACTUAL SERVICES	\$52,165	\$64,270	\$64,270
241	ELECTRIC	\$23,123	\$30,000	\$30,000
242	WATER	\$176	\$500	\$500
243	SEWER	\$210	\$600	\$600
244	GAS	\$73	\$1,000	\$1,000
259	OTHER PROFESSIONAL SERVICES(CLEANING/MOWING)	\$16,620	\$23,100	\$23,100
259	WEEKLY MAT SERVICE	\$0	\$0	\$810
260	REPAIR & MAINT. SERVICES	\$966	\$1,000	\$1,000
266	REPAIR & MAINT. BUILDINGS	\$9,525	\$15,400	\$10,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$914	\$1,000	\$1,000
511	BUILDING INSURANCE	\$5,104	\$5,200	\$5,200
512	INSURANCE ON VEHICLES & EQUIPMENT	\$10	\$50	\$50
551	TRUSTEE FEES	\$0	\$700	\$700
611	PRINCIPAL-BOND REFUNDING	\$1,910,000	\$0	\$0
611	PRINCIPAL-GENERAL OBLIGATION REFUNDING BONDS (2021)	\$100,000	\$110,000	\$110,000
631	INTEREST-BOND REFUNDING	\$27,676	\$0	\$0
631	INTEREST-GENERAL OBLIGATION BONDS (2014)	\$20,254	\$0	\$0
631	INTEREST-GENERAL OBLIGATION REFUNDING BONDS (2021)	\$0	\$34,280	\$32,080
612	BOND SALE EXPENSE	\$51,056	\$0	\$0
	<b>TOTAL LIBRARIES</b>	<b>\$2,217,871</b>	<b>\$287,100</b>	<b>\$280,310</b>

GENERAL FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
51520	INSURANCE - EMPLOYERS SHARE			
142	HEALTH, DENTAL, LIFE INSURANCE	\$1,007,258	\$1,080,000	\$1,135,380
149	MEDIGAP	\$0	\$0	\$450
	<b>TOTAL INSURANCE EXP. - GENERAL</b>	<b>\$1,007,258</b>	<b>\$1,080,000</b>	<b>\$1,135,830</b>
51520	INSURANCE			
511	BUILDING INSURANCE	\$22,110	\$22,500	\$29,500
512	VEHICLES & EQUIPMENT INSURANCE	\$39,728	\$45,000	\$51,150
513	LIABILITY INSURANCE	\$41,899	\$45,000	\$48,300
515	PROFESSIONAL LIABILITY INSURANCE	\$13,557	\$15,000	\$16,700
521	SURETY BONDS FOR OFFICIALS	\$2,501	\$3,500	\$3,500
	<b>TOTAL INSURANCE</b>	<b>\$119,795</b>	<b>\$131,000</b>	<b>\$149,150</b>
	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$12,620,110</b>	<b>\$11,367,280</b>	<b>\$12,012,330</b>

SANITATION FUND FY 2023-24				
Account Number	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
120	REVENUES			
34000	CHARGES FOR SERVICES			
34430	GARBAGE/RECYCLING FEES	\$453,600	\$460,000	\$480,000
	TOTAL CHARGES FOR SERVICES	\$453,600	\$460,000	\$480,000
36000	OTHER REVENUES			
36961	OPERATING TRANSFER FROM GEN. FUND	\$179,000	\$206,430	\$208,400
	TOTAL OTHER REVENUES	\$179,000	\$206,430	\$208,400
	TOTAL SANITATION REVENUES	\$632,600	\$666,430	\$688,400
27130	RESTRICTED FUND BALANCE DECREASE	\$16,685	\$0	\$0
	TOTAL REVENUES AND FUND BALANCE	\$649,285	\$666,430	\$688,400
	GRAND TOTAL EXPENDITURES	\$649,285	\$666,430	\$688,400

SANITATION FUND - EXPENDITURES FY 2023-24				
Account Number	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>120</b>	<b>EXPENDITURES</b>			
<b>43200</b>	<b>SANITATION</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$99,972	\$103,530	\$117,430
112	SALARIES - PERM. EMPLOYEES OT	\$0	\$220	\$230
131	TERMINAL PAY AND SICK LEAVE	\$5,005	\$0	\$0
134	COVID-19 BONUS	\$1,500	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$7,467	\$7,920	\$8,990
143	RETIREMENT - CURRENT	\$4,046	\$8,950	\$10,160
146	WORKMEN'S COMPENSATION	\$6,747	\$7,400	\$7,400
147	UNEMPLOYMENT INSURANCE	\$60	\$110	\$110
237	ADVERTISING	\$0	\$400	\$400
251	MEDICAL, DENTAL, AND VITAL STATS	\$135	\$100	\$100
261	REPAIR & MAINT. MOTOR VEHICLES	\$1,260	\$500	\$500
295	LANDFILL SERVICES	\$4,947	\$6,000	\$6,000
298	COLLECTION FEES	\$437,329	\$460,000	\$460,000
311	OFFICE STATIONERY AND FORMS	\$252	\$500	\$500
326	CLOTHING & UNIFORMS	\$2,951	\$3,300	\$3,300
329	OTHER OPERATING SUPPLIES	\$44	\$1,000	\$1,000
331	GAS, OIL, DIESEL, GREASE	\$21,370	\$20,000	\$25,000
332	MOTOR VEHICLE PARTS	\$2,944	\$5,500	\$5,500
333	MACHINERY & EQUIPMENT PARTS	\$1,071	\$2,000	\$2,000
334	TIRES, TUBES, ETC.	\$0	\$2,000	\$2,000
341	CONSUMABLE TOOLS	\$0	\$200	\$200
	<b>TOTAL SANITATION</b>	<b>\$597,100</b>	<b>\$629,630</b>	<b>\$650,820</b>
<b>51520</b>	<b>INSURANCE- EMPLOYERS SHARE</b>			
142	HOSPITAL AND HEALTH INSURANCE	\$48,664	\$32,900	\$33,470
	<b>TOTAL INSURANCE</b>	<b>\$48,664</b>	<b>\$32,900</b>	<b>\$33,470</b>
<b>51520</b>	<b>INSURANCE</b>			
512	INSURANCE ON VEHICLES & EQUIPMENT	\$1,443	\$1,700	\$1,700
513	LIABILITY	\$2,078	\$2,200	\$2,410
	<b>TOTAL INSURANCE</b>	<b>\$3,521</b>	<b>\$3,900</b>	<b>\$4,110</b>
	<b>TOTAL SANITATION EXPENDITURES</b>	<b>\$649,285</b>	<b>\$666,430</b>	<b>\$688,400</b>

STREET AID FUND FY 2023-24				
Account Number	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
121	REVENUES			
33000	INTERGOVERNMENTAL REVENUE			
33551	STATE GASOLINE & MOTOR FUEL TAX	\$298,721	\$303,080	\$300,560
	TOTAL INTERGOVERNMENTAL REVENUE	\$298,721	\$303,080	\$300,560
36000	OTHER REVENUE			
36100	INTEREST EARNINGS	\$476	\$500	\$1,500
	TOTAL OTHER REVENUE	\$476	\$500	\$1,500
	TOTAL STATE STREET AID FUND REVENUES	\$299,197	\$303,580	\$302,060
27130	RESTRICTED FUND BALANCE DECREASE	\$26,364		\$0
	TOTAL REVENUES AND FUND BALANCE	\$325,561	\$303,580	\$302,060
	GRAND TOTAL EXPENDITURES	\$325,561	\$258,600	\$268,600
27130	RESTRICTED FUND BALANCE INCREASE		\$44,980	\$33,460
121	EXPENDITURES			
42130	TRAFFIC LIGHTS			
241	ELECTRIC	\$4,937	\$6,000	\$6,000
249	OTHER UTILITY SERVICES (FIBER)	\$0	\$10,000	\$10,000
267	REPAIR & MAINTENANCE	\$1,417	\$4,000	\$4,000
	TOTAL TRAFFIC LIGHTS	\$6,354	\$20,000	\$20,000
43120	HIGHWAYS, STREETS, & ROADWAYS			
931	ROADS, STREETS, ETC.	\$150,000	\$50,000	\$50,000
949	OTHER EQUIPMENT (SNOW PLOW)	0	\$0	\$10,000
	TOTAL HWYS, STREETS, & ROADWAYS	\$150,000	\$50,000	\$60,000
43160	STREET LIGHTS			
241	ELECTRIC	\$158,251	\$165,000	\$165,000
267	REPAIR & MAINT. ELECTRICAL	\$382	\$600	\$600
	TOTAL STREET LIGHTS	\$158,633	\$165,600	\$165,600
43215	SNOW AND ICE REMOVAL			
452	SAND	\$874	\$8,000	\$8,000
454	SODIUM CHLORIDE	\$9,700	\$15,000	\$15,000
	TOTAL SNOW AND ICE REMOVAL	\$10,574	\$23,000	\$23,000
	TOTAL STATE STREET AID FUND	\$325,561	\$258,600	\$268,600

DRUG FUND FY 2023-24				
Account Number	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>125</b>	<b>REVENUES</b>			
35140	DRUG FINES	\$15,081	\$12,000	\$25,000
36100	INTEREST EARNINGS	\$99	\$150	\$150
36330	SALE OF VEHICLES & EQUIPMENT	\$5,000	\$5,000	\$0
	<b>TOTAL DRUG FUND REVENUES</b>	<b>\$20,180</b>	<b>\$17,150</b>	<b>\$25,150</b>
27130	<b>RESTRICTED FUND BALANCE DECREASE</b>	<b>\$56,783</b>	<b>\$42,450</b>	<b>\$27,250</b>
	<b>TOTAL DRUG FUND REVENUES &amp; FUND BALANCE</b>	<b>\$76,963</b>	<b>\$59,600</b>	<b>\$52,400</b>
	<b>GRAND TOTAL EXPENDITURES</b>	<b>\$76,963</b>	<b>\$59,600</b>	<b>\$52,400</b>
27130	<b>RESTRICTED FUND BALANCE INCREASE</b>			
<b>125</b>	<b>EXPENDITURES</b>			
<b>42129</b>	<b>DRUG INVESTIGATION &amp; CONTROL</b>			
148	EMPLOYEE EDUCATION AND TRAINING	\$1,300	\$3,000	\$3,000
213	AUTOMOBILE INSURANCE & SERVICE	\$55	\$0	\$0
217	TOWING FEES	\$245	\$800	\$800
235	MEMBERSHIPS, CERTIFICATION, TRAINING	\$610	\$800	\$1,000
251	MEDICAL, VETERINARY	\$628	\$2,000	\$2,000
283	OUT OF TOWN EXPENSE	\$1,537	\$2,000	\$3,000
312	SMALL EQUIPMENT ITEMS	\$2,641	\$5,000	\$5,000
312	SMALL EQUIPMENT ITEMS (PRINTERS/ARMREST MOUNTS-24 & PRINTERS-16)	\$0	\$13,400	\$0
323	DOG FOOD	\$981	\$1,800	\$2,000
326	CLOTHING & UNIFORMS	\$565	\$5,000	\$1,000
326	BODY ARMOR (8)	\$0	\$0	\$0
327	FIRE ARMS	\$9,146	\$2,200	\$2,500
327	PISTOL OPTICS (7)	\$0	\$2,800	\$0
329	OTHER OPERATING SUPPLIES	\$17,806	\$17,000	\$10,000
513	LIABILITY INSURANCE	\$0	\$100	\$100
939	OTHER IMPROVEMENTS (METAL SHED)	\$0	\$0	\$9,000
944	TRANSPORTATION EQUIPMENT	\$16,344	\$0	\$0
949	OTHER EQUIPMENT-K9 REPLACEMENT	\$8,500	\$0	\$0
949	OTHER EQUIPMENT-GYM/EXERCISE EQUIPMENT	\$16,605	\$0	\$0
949	OTHER EQUIPMENT-NIGHT VISION GOGGLES & SUV STORAGE ORGA	\$0	\$3,700	\$13,000
	<b>TOTAL DRUG FUND EXPENDITURES</b>	<b>\$76,963</b>	<b>\$59,600</b>	<b>\$52,400</b>

WATER & SEWER FUND FY 2023-24				
Account Number	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>36000</b>	<b>OTHER INCOME</b>			
33113	CDBG-SEWER GRANT	\$0	\$0	\$629,990
33180	RD GRANTS	\$1,989,939	\$0	\$0
33190	OTHER FEDERAL GRANTS (FEMA-PUBLIC ASSISTANCE GRANT)	\$18,562	\$0	\$0
36920	LOAN PROCEEDS - STATE REVOLVING LOAN FUND	\$0	\$0	\$0
36930	LOAN PROCEEDS - CAPITAL OUTLAY NOTE	\$0	\$0	\$0
33190	ARC GRANT (50%)	\$0	\$50,000	\$250,000
33293	ARPA GRANT	\$0	\$0	\$0
33720	PEP-GRANT (WATER PLANT)	\$4,950	\$0	\$0
36100	INTEREST EARNINGS	\$3,212	\$3,000	\$20,000
36330	SALE OF VEHICLE AND EQUIPMENT	\$4,572	\$0	\$0
	<b>TOTAL OTHER INCOME</b>	<b>\$2,021,236</b>	<b>\$53,000</b>	<b>\$899,990</b>
<b>37000</b>	<b>WATER/SEWER REVENUES</b>			
36950	BAD DEBTS COLLECTIONS	\$1,942	\$900	\$1,000
37100	OPERATING REVENUE - WATER	\$2,677,493	\$2,800,000	\$2,950,000
37120	FLAT RATE WATER SALES	\$75	\$100	\$100
37191	FORFEITED DISCOUNTS & PENALTIES	\$68,351	\$92,000	\$50,000
37195	WATER CONNECT FEES	\$32,835	\$40,000	\$40,000
37196	WATER TAP FEES	\$41,345	\$50,000	\$50,000
37197	LINE EXTENSION CHARGES	\$357	\$200	\$200
37199	MISCELLANEOUS INCOME	\$33,248	\$40,000	\$20,000
37210	SEWER SERVICE CHARGES	\$1,621,946	\$1,760,000	\$2,000,000
37231	GREASE TRAP INSPECTIONS	\$10,000	\$11,000	\$11,000
37296	SEWER TAP FEES	\$144,500	\$100,000	\$100,000
37299	MISCELLANEOUS	\$0	\$500	\$200
	<b>TOTAL WATER/SEWER REVENUES</b>	<b>\$4,632,092</b>	<b>\$4,894,700</b>	<b>\$5,222,500</b>
	<b>TOTAL WATER/SEWER FUND REVENUES</b>	<b>\$6,653,328</b>	<b>\$4,947,700</b>	<b>\$6,122,490</b>

WATER FUND EXPENDITURES FY 2023-24				
Account Number	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>52113</b>	<b>PURIFICATION</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$189,262	\$218,250	\$238,480
112	SALARIES - PERM. EMPLOYEES OT	\$17,123	\$16,390	\$17,700
129	OTHER WAGES	\$450	\$0	\$0
131	TERMINAL PAY AND SICK LEAVE	\$5,456	\$0	\$0
134	COVID-19 BONUS	\$2,500	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$15,418	\$16,700	\$18,350
143	RETIREMENT - CURRENT	\$8,191	\$18,860	\$20,720
143	RETIREMENT - CURRENT (AJE)	(\$14,240)	\$0	\$0
146	WORKMEN'S COMPENSATION	\$6,572	\$7,500	\$7,500
147	UNEMPLOYMENT INSURANCE	\$110	\$180	\$180
148	EMPLOYEE EDUCATION AND TRAINING	\$238	\$2,000	\$2,000
160	OPEB (AJE ONLY)	\$6,811	\$0	\$0
211	POSTAGE, BOX RENT, ETC.	\$1,674	\$1,500	\$1,500
224	DUPLICATION	\$418	\$550	\$550
235	MEMBERSHIPS, REG. FEES, & TUITION	\$1,900	\$2,000	\$2,000
237	ADVERTISING	\$0	\$200	\$200
241	ELECTRIC	\$321,461	\$330,000	\$370,000
244	GAS	\$2,640	\$3,500	\$3,500
245	TELEPHONE AND TELEGRAPH	\$1,041	\$7,000	\$7,000
249	OTHER UTILITY SERVICES (FIBER)	\$0	\$1,000	\$1,000
254	MOWING SERVICE	\$2,400	\$5,000	\$5,000
259	OTHER PROFESSIONAL SERVICES	\$14,059	\$15,000	\$15,000
260	GENERATOR SERVICE AGREEMENT	\$1,180	\$5,500	\$5,500
260	SUEZ CONTRACT MEMBRANE SERVICES	\$33,679	\$33,680	\$33,680
262	REPAIR & MAINT. OTHER MACHINERY	\$22,106	\$20,000	\$20,000
266	REPAIR & MAINT. BUILDINGS	\$16,669	\$12,990	\$12,990
269	OTHER REPAIR & MAINTENANCE	\$0	\$200	\$200
283	OUT-OF-TOWN EXPENSE	\$293	\$1,000	\$1,000
285	STAFF LOCAL TRAVEL	\$135	\$300	\$300
310	OFFICE SUPPLIES AND MATERIALS	\$345	\$400	\$400
312	SMALL EQUIPMENT ITEMS	\$2,029	\$1,500	\$1,500
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$61,925	\$55,000	\$63,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$733	\$1,000	\$1,000
326	CLOTHING AND UNIFORMS	\$4,132	\$4,200	\$4,700
329	OTHER OPERATING SUPPLIES	\$685	\$2,000	\$2,000
331	GAS, OIL, DIESEL, GREASE	\$3,542	\$6,000	\$6,000
333	MACHINERY AND EQUIPMENT PARTS	\$39,709	\$25,000	\$25,000
335	PAINTING AND PLUMBING SUPPLIES	\$717	\$1,500	\$1,500
336	ELECTRIC SUPPLIES	\$0	\$100	\$100
341	CONSUMABLE TOOLS	\$98	\$200	\$200
533	MACHINERY AND EQUIPMENT RENTAL	\$0	\$200	\$80,200
541	PROVISION FOR DEPRECIATION	\$202,951	\$193,000	\$193,000
561	NPDES PERMIT	\$5,083	\$5,100	\$5,100
948	COMPUTER EQUIPMENT	\$0	\$3,000	\$0
949	OTHER MACHINERY AND EQUIPMENT	\$1,150	\$0	\$0
	<b>TOTAL PURIFICATION</b>	<b>\$980,645</b>	<b>\$1,017,500</b>	<b>\$1,168,050</b>



WATER FUND EXPENDITURES FY 2023-24				
Account Number	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>52114</b>	<b>TRANSMISSION &amp; DISTRIBUTION</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$208,126	\$308,440	\$338,890
112	SALARIES - PERM. EMPLOYEES OT	\$30,375	\$29,260	\$31,610
129	OTHER WAGES	\$0	\$0	\$0
131	TERMINAL PAY AND SICK LEAVE	\$8,341	\$0	\$0
134	COVID-19 BONUS	\$2,250	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$17,611	\$23,600	\$26,090
143	RETIREMENT - CURRENT	\$9,276	\$26,650	\$29,480
143	RETIREMENT - CURRENT (AJE)	(\$16,126)	\$0	\$0
146	WORKMEN'S COMPENSATION	\$8,787	\$8,000	\$10,070
147	UNEMPLOYMENT INSURANCE	\$181	\$300	\$300
148	EMPLOYEE EDUCATION & TRAINING	\$287	\$2,000	\$2,000
211	POSTAGE, BOX RENT, ETC.	\$9	\$250	\$250
213	AUTOMOBILE LICNESES AND TITLES	\$37	\$100	\$100
217	VEHICLE TOW-IN SERVICES	\$0	\$50	\$50
235	MEMBERSHIPS, REG. FEES, & TUITION	\$234	\$700	\$700
237	ADVERTISING	\$72	\$0	\$0
241	ELECTRIC	\$196,379	\$210,000	\$250,000
245	TELEPHONE AND TELEGRAPH	\$19,207	\$20,000	\$34,000
251	MEDICAL, DENTAL, AND VITAL STATS	\$530	\$500	\$500
254	MOWING SERVICES	\$1,460	\$5,000	\$5,000
259	OTHER PROFESSIONAL SERVICES	\$5,983	\$5,000	\$5,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$0	\$250	\$250
262	REPAIR & MAINT. OTHER MACHINERY	\$9,672	\$10,000	\$10,000
266	REPAIR & MAINT. BUILDINGS	\$759	\$500	\$500
283	OUT-OF-TOWN EXPENSES	\$0	\$300	\$300
310	OFFICE SUPPLIES AND MATERIALS	\$203	\$350	\$350
312	SMALL ITEMS OF EQUIPMENT	\$0	\$800	\$800
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$585	\$1,000	\$1,000
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$0	\$200	\$200
323	FOOD	\$48	\$100	\$100
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$737	\$400	\$400
326	CLOTHING AND UNIFORMS	\$9,393	\$9,000	\$9,000
329	OTHER OPERATING SUPPLIES	\$2,244	\$2,000	\$2,000
331	GAS, OIL, DIESEL, GREASE	\$24,167	\$25,000	\$30,000
332	MOTOR VEHICLE PARTS	\$3,452	\$3,000	\$3,000
333	MACHINERY & EQUIPMENT PARTS	\$3,118	\$5,000	\$5,000
334	TIRES, TUBES, ETC.	\$3,006	\$1,700	\$1,700
335	PAINTING AND PLUMBING SUPPLIES	\$590	\$600	\$600
336	ELECTRICAL SUPPLIES	\$0	\$100	\$100
338	REPAIR FOR WATER/SEWER LINES	\$62,266	\$55,000	\$55,000
341	CONSUMABLE TOOLS	\$2,013	\$2,000	\$2,000
391	WATER METERS	\$8,585	\$12,500	\$12,500
392	FIRE HYDRANTS	\$0	\$5,000	\$5,000
416	CEMENT & CONCRETE SUPPLIES	\$77	\$800	\$800
421	STRUCTURAL STEEL AND IRON	\$0	\$100	\$100
422	METAL PIPE & FITTINGS	\$221	\$200	\$200
429	OTHER METAL PRODUCTS	\$0	\$300	\$300
441	PLASTIC PIPE	\$4,583	\$5,000	\$5,000
451	CRUSHED STONE	\$13,318	\$15,000	\$16,000
452	GRAVEL AND SAND	\$0	\$100	\$100
471	ASPHALT AND ASPHALT FILLER	\$0	\$5,000	\$5,000
520	SURETY BONDS - RUNNING	\$250	\$250	\$250
533	MACHINERY & EQUIPMENT RENTAL	\$220	\$6,000	\$6,000
541	PROVISION FOR DEPRECIATION	\$413,886	\$393,000	\$393,000
947	OFFICE EQUIPMENT	\$1,800	\$0	\$0
	<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>	<b>\$1,058,212</b>	<b>\$1,200,400</b>	<b>\$1,300,590</b>

WATER FUND EXPENDITURES FY 2023-24				
Account Number	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>52115</b>	<b>PUBLIC WORKS BUILDINGS</b>			
241	ELECTRIC	\$4,971	\$6,200	\$6,200
244	GAS	\$3,377	\$5,000	\$5,000
259	CLEANING SERVICES	\$2,220	\$3,650	\$3,650
262	REPAIR & MAINT. OTHER MACHINERY	\$0	\$50	\$50
266	REPAIR & MAINT. BUILDINGS	\$2,886	\$3,500	\$3,500
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$373	\$500	\$500
329	OTHER OPERATING SUPPLIES	\$160	\$400	\$400
335	PAINTING AND PLUMBING SUPPLIES	\$0	\$100	\$100
949	OTHER EQUIPMENT (GATE OPENER)	\$0	\$0	\$2,500
	<b>TOTAL SHOP &amp; MAINTENANCE</b>	<b>\$13,987</b>	<b>\$19,400</b>	<b>\$21,900</b>

WATER FUND EXPENDITURES FY 2023-24				
Account Number	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>52116</b>	<b>CUSTOMERS' ACCT. &amp; COLLECTION-METER READERS</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$40,138	\$46,940	\$50,700
112	SALARIES - PERM. EMPLOYEES OT	\$192	\$560	\$600
131	TERMINAL PAY AND SICK LEAVE	\$3,677	\$0	\$0
134	COVID-19 BONUS	\$600	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$3,239	\$3,600	\$3,890
143	RETIREMENT - CURRENT	\$1,691	\$4,060	\$4,380
143	RETIREMENT - CURRENT (AJE)	(\$2,939)	\$0	\$0
146	WORKMEN'S COMPENSATION	\$0	\$2,000	\$2,000
147	UNEMPLOYMENT INSURANCE	\$25	\$50	\$50
224	DUPLICATION	\$0	\$100	\$100
251	MEDICAL, DENTAL, AND VITAL STATS	\$56	\$100	\$100
261	REPAIR & MAINT. MOTOR VEHICLES	\$0	\$100	\$100
262	REPAIR AND MAINTENANCE OTHER	\$0	\$200	\$200
310	OFFICE SUPPLIES AND MATERIALS	\$0	\$300	\$300
311	OFFICE STATIONERY AND FORMS	\$0	\$300	\$300
312	SMALL ITEMS OF EQUIPMENT	\$0	\$200	\$200
326	CLOTHING AND UNIFORMS	\$911	\$1,300	\$1,300
329	OTHER OPERATING SUPPLIES	\$0	\$300	\$300
331	GAS, OIL, DIESEL, GREASE	\$4,418	\$4,500	\$5,000
332	MOTOR VEHICLE PARTS	\$760	\$500	\$500
334	TIRES, TUBES, ETC.	\$0	\$300	\$300
341	CONSUMABLE TOOLS	\$0	\$50	\$50
533	MACHINERY & EQUIPMENT RENTAL	\$0	\$100	\$100
741	BAD DEBT EXPENSE (AJE ONLY)	\$23,247	\$0	\$0
	<b>TOTAL CUSTOMERS' ACCT. &amp; COLLECTION</b>	<b>\$76,015</b>	<b>\$65,560</b>	<b>\$70,470</b>

WATER FUND EXPENDITURES FY 2023-24				
Account Number	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>52117</b>	<b>ADMINISTRATION-OFFICE STAFF</b>			
111	SALARIES - PERM. EMPLOYEES REG./CITY HALL	\$127,580	\$141,680	\$154,000
111	SALARIES - PERM. EMPLOYEES REG./PUBLIC WORKS	\$31,347	\$38,420	\$43,160
129	OTHER WAGES	\$1,085	\$0	\$0
131	TERMINAL PAY AND SICK LEAVE	\$7,093	\$0	\$0
134	COVID-19 BONUS	\$1,450	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$12,314	\$13,780	\$15,090
143	RETIREMENT - CURRENT	\$6,332	\$15,560	\$17,030
143	RETIREMENT - CURRENT (AJE)	(\$11,008)	\$0	\$0
146	WORKMEN'S COMPENSATION	\$428	\$630	\$630
147	UNEMPLOYMENT INSURANCE	\$93	\$110	\$110
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$500	\$500
211	POSTAGE, BOX RENT, ETC.	\$144	\$100	\$100
214	MAILING SERVICE	\$18,462	\$18,500	\$18,500
224	DUPLICATION	\$642	\$800	\$800
235	MEMBERSHIPS, REG. FEES, & TUITION	\$1,968	\$3,000	\$3,000
237	ADVERTISING	\$0	\$100	\$100
245	TELEPHONE AND TELEGRAPH	\$1,385	\$3,000	\$3,000
251	MEDICAL, DENTAL, AND VITAL STATS	\$225	\$0	\$0
253	ACCOUNTING AND AUDITING SERVICES/CONVERSION	\$7,856	\$6,600	\$7,000
253	OPEB EVALUATION	\$1,750	\$500	\$750
253	WATER/SEWER RATE STUDY	\$9,286	\$0	\$0
255	DATA PROCESSING SERVICES	\$10,931	\$14,500	\$14,750
259	OTHER PROFESSIONAL SERVICES	\$2,221	\$1,500	\$1,500
259	OTHER PROFESSIONAL SERVICES (SALARY COMPENSATION STUDY)	\$1,139	\$0	\$0
262	REPAIR & MAINT. OTHER MACHINERY & EQUIPMENT	\$112	\$0	\$0
263	REPAIR & MAINT. FURNITURE & OFFICE	\$196	\$200	\$200
283	OUT-OF-TOWN EXPENSE	\$0	\$400	\$400
285	STAFF LOCAL TRAVEL	\$65	\$450	\$450
310	OFFICE SUPPLIES AND MATERIALS	\$2,002	\$2,500	\$2,500
311	OFFICE STATIONERY AND FORMS	\$4,918	\$6,000	\$6,000
312	SMALL ITEMS OF EQUIPMENT	\$92	\$410	\$500
326	CITY LOGO SHIRTS-CITY HALL	\$782	\$1,200	\$1,200
329	OTHER OPERATING SUPPLIES	\$124	\$200	\$200
531	BUILDING & OFFICE RENTAL	\$25,000	\$30,000	\$30,000
532	LAND RENTAL	\$300	\$300	\$300
551	TRUSTEE FEES	\$500	\$2,500	\$2,000
555	BANK SERVICE CHARGES	\$1,081	\$1,200	\$1,200
556	BANK FEES DIRECT DEPOSIT	\$113	\$200	\$200
948	COMPUTER EQUIPMENT	\$3,740	\$1,750	\$0
	<b>TOTAL ADMINISTRATION &amp; GENERAL EXP.</b>	<b>\$271,749</b>	<b>\$306,590</b>	<b>\$325,170</b>

WATER FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>52119</b>	<b>INFORMATION TECHNOLOGY/DATA PROCESSING</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$0	\$0	\$6,970
131	TERMINAL PAY AND SICK LEAVE	\$0	\$0	\$0
141	OASI	\$0	\$0	\$1,300
143	RETIREMENT	\$0	\$0	\$1,470
146	WORKMEN'S COMPENSATION	\$0	\$0	\$50
147	UNEMPLOYMENT INSURANCE	\$0	\$0	\$10
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$0	\$200
211	POSTAGE, BOX RENT, ETC.	\$0	\$0	\$40
224	DUPLICATION	\$0	\$0	\$0
231	PUBLICATION OF NOTICES	\$0	\$0	\$20
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$0	\$0	\$40
235	MEMBERSHIPS, REGISTRATION	\$0	\$0	\$0
245	TELEPHONE AND TELEGRAPH	\$0	\$0	\$300
251	MEDICAL, DENTAL, VITAL STATS	\$0	\$0	\$30
255	DATA PROCESSING SERVICES	\$0	\$0	\$10,150
259	OTHER PROFESSIONAL SERVICES-EMAIL SERVICES	\$0	\$0	\$200
263	REPAIR, MAINTENANCE FURNITURE ETC.	\$0	\$0	\$40
283	OUT-OF-TOWN EXPENSE	\$0	\$0	\$100
285	STAFF LOCAL TRAVEL	\$0	\$0	\$100
310	OFFICE SUPPLIES	\$0	\$0	\$100
311	OFFICE STATIONERY AND FORMS	\$0	\$0	\$60
312	SMALL EQUIPMENT ITEMS	\$0	\$0	\$100
326	CITY LOGO SHIRTS	\$0	\$0	\$60
329	OTHER OPERATING SUPPLIES	\$0	\$0	\$0
948	COMPUTER EQUIPMENT	\$0	\$0	\$0
949	OTHER EQUIPMENT	\$0	\$0	\$0
	<b>TOTAL INFORMATION TECHNOLOGY/DATA PROCESSING</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,340</b>

WATER FUND EXPENDITURES FY 2023-24				
Account Number	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>52120</b>	<b>NON-OPERATING EXPENSES -WATER</b>			
631	INTEREST ON BONDED DEBT	\$134,831	\$129,190	\$122,750
633	INTEREST ON BANK NOTES	\$0	\$5,640	\$11,180
636	INTEREST ON STATE LOANS	\$19,128	\$17,140	\$15,130
640	AMORTIZATION EXPENSE (AJE ONLY)	(\$12,540)	\$0	\$0
	<b>TOTAL NON-OPERATING EXPENSES</b>	<b>\$141,419</b>	<b>\$151,970</b>	<b>\$149,060</b>
<b>51520</b>	<b>INSURANCE - EMPLOYERS SHARE-WATER</b>			
142	HEALTH, DENTAL, LIFE INSURANCE	\$209,347	\$236,100	\$232,450
	<b>TOTAL INSURANCE EXP. - WATER</b>	<b>\$209,347</b>	<b>\$236,100</b>	<b>\$232,450</b>
<b>51520</b>	<b>INSURANCE-WATER</b>			
511	INSURANCE ON BUILDINGS	\$33,043	\$35,000	\$35,500
512	INSURANCE ON VEHICLES & EQUIPMENT	\$2,681	\$3,000	\$3,440
513	LIABILITY	\$6,614	\$8,500	\$7,000
515	PROFESSIONAL LIABILITY	\$1,595	\$2,000	\$2,000
521	SURETY BONDS - OFFICIALS & EMPLOYEES	\$2,535	\$2,500	\$2,500
	<b>TOTAL INSURANCE</b>	<b>\$46,468</b>	<b>\$51,000</b>	<b>\$50,440</b>
	<b>TOTAL WATER EXPENDITURES</b>	<b>\$2,797,842</b>	<b>\$3,048,520</b>	<b>\$3,339,470</b>

SEWER FUND EXPENDITURES FY 2023-24				
Account Number	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>52211</b>	<b>SEWER COLLECTION (LINES)</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$141,868	\$205,630	\$225,930
112	SALARIES - PERM. EMPLOYEES OT	\$3,989	\$7,650	\$8,260
131	TERMINAL PAY AND SICK LEAVE	\$5,619	\$0	\$0
134	COVID-19 BONUS	\$1,500	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$11,037	\$15,730	\$17,330
143	RETIREMENT - CURRENT	\$5,817	\$17,770	\$19,560
143	RETIREMENT - CURRENT (AJE)	(\$10,112)	\$0	\$0
146	WORKMEN'S COMPENSATION	\$5,257	\$7,500	\$7,500
147	UNEMPLOYMENT INSURANCE	\$126	\$190	\$190
148	EMPLOYEE EDUCATION AND TRAINING	\$123	\$2,000	\$3,000
211	POSTAGE, BOX RENT, ETC.	\$4	\$100	\$100
212	FREIGHT, EXPRESS, TRUCK CHARGES	\$0	\$100	\$100
213	AUTOMOBILE LICENSES AND TITLE	\$16	\$50	\$50
235	MEMBERSHIPS, REG. FEES, & TUITION	\$944	\$1,300	\$1,300
237	ADVERTISING	\$31	\$50	\$50
241	ELECTRIC	\$15,187	\$16,000	\$16,000
245	TELEPHONE AND TELEGRAPH	\$323	\$500	\$500
251	MEDICAL, DENTAL, AND VITAL STATS	\$227	\$300	\$300
254	MOWING SERVICES	\$490	\$1,000	\$1,000
259	OTHER PROFESSIONAL SERVICES	\$1,126	\$1,500	\$1,500
261	REPAIR & MAINTNEANCE BUILDINGS	\$0	\$100	\$100
262	REPAIR & MAINT. OTHER MACHINERY	\$8,693	\$5,000	\$5,000
266	REPAIR & MAINT. BUILDINGS	\$4	\$100	\$100
310	OFFICE SUPPLIES	\$165	\$350	\$350
312	SMALL ITEMS OF EQUIPMENT	\$0	\$500	\$1,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$269	\$800	\$800
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$644	\$500	\$500
323	FOOD	\$21	\$100	\$100
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$315	\$400	\$400
326	CLOTHING AND UNIFORMS	\$3,996	\$4,000	\$5,000
329	OTHER OPERATING SUPPLIES	\$538	\$700	\$700
331	GAS, OIL, DIESEL, GREASE	\$7,615	\$8,000	\$9,500
332	MOTOR VEHICLE PARTS	\$1,475	\$1,300	\$1,300
333	MACHINERY & EQUIPMENT PARTS	\$1,429	\$5,000	\$6,000
334	TIRES, TUBES, ETC.	\$1,288	\$1,000	\$1,000
335	PAINTING AND PLUMBING SUPPLIES	\$365	\$500	\$1,000
336	ELECTRICAL SUPPLIES	\$99	\$100	\$500
337	EXPLOSIVES	\$0	\$200	\$200
338	REPAIR PARTS FOR WATER/SEWER LINES	\$5,165	\$8,000	\$8,000
341	CONSUMABLE TOOLS	\$196	\$600	\$600
413	PRECAST CONCRETE SUPPLIES	\$0	\$4,000	\$4,000
416	CEMENT & CONCRETE SUPPLIES	\$87	\$1,000	\$1,000
421	STRUCTURAL STEEL & IRON	\$0	\$100	\$100
422	METAL PIPE & FITTINGS	\$31	\$100	\$100
441	PLASTIC PIPE	\$3,004	\$7,000	\$7,000
451	CRUSHED STONE	\$8,884	\$10,000	\$10,000
471	ASPHALT AND ASPHALT FILLER	\$0	\$2,000	\$2,000
541	PROVISION FOR DEPRECIATION	\$230,407	\$182,000	\$182,000
947	OFFICE EQUIPMENT	\$1,800	\$0	\$0
	<b>TOTAL SEWER COLLECTION (LINES)</b>	<b>\$460,062</b>	<b>\$520,820</b>	<b>\$551,020</b>

SEWER FUND EXPENDITURES FY 2023-24				
Account Number	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>52213</b>	<b>SEWER TREATMENT &amp; DISPOSAL</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$92,759	\$149,930	\$164,690
112	SALARIES - PERM. EMPLOYEES OT	\$36,605	\$23,870	\$25,780
131	TERMINAL PAY AND SICK LEAVE	\$1,747	\$0	\$0
134	COVID-19 BONUS	\$1,500	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$9,860	\$11,470	\$12,750
143	RETIREMENT - CURRENT	\$5,068	\$12,950	\$14,390
143	RETIREMENT - CURRENT (AJE)	(\$8,810)	\$0	\$0
146	WORKMEN'S COMPENSATION	\$2,499	\$5,200	\$5,200
147	UNEMPLOYMENT INSURANCE	\$62	\$150	\$150
148	EMPLOYEE EDUCATION AND TRAINING	\$245	\$1,000	\$1,000
211	POSTAGE, BOX RENT, ETC.	\$7	\$300	\$300
235	MEMBERSHIPS, REGISTRATION	\$100	\$800	\$800
241	ELECTRIC	\$96,269	\$100,000	\$140,000
244	GAS	\$329	\$1,000	\$1,000
245	TELEPHONE AND TELEGRAPH	\$941	\$1,500	\$2,000
251	MEDICAL, DENTAL, VETERINARY, AND VITAL	\$115	\$200	\$200
254	ENGINEERING SERVICES	\$0	\$1,000	\$1,000
259	OTHER PROFESSIONAL SERVICES	\$85,406	\$25,000	\$125,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$0	\$200	\$200
262	REPAIR & MAINT. OTHER MACHINERY	\$5,563	\$23,190	\$23,190
266	REPAIR & MAINT. BUILDINGS	\$2,261	\$2,000	\$10,000
269	REPAIR & MAINT. OTHER REPAIR & MACH.	\$0	\$500	\$500
283	OUT-OF-TOWN EXPENSE	\$0	\$500	\$500
285	STAFF LOCAL TRAVEL	\$0	\$500	\$500
310	OFFICE SUPPLIES AND MATERIALS	\$741	\$1,800	\$1,800
312	SMALL ITEMS OF EQUIPMENT	\$612	\$2,000	\$2,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$726	\$1,200	\$1,200
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$61,246	\$54,000	\$84,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$1,444	\$1,500	\$1,500
326	CLOTHING AND UNIFORMS	\$3,607	\$5,000	\$5,000
329	OTHER OPERATING SUPPLIES	\$989	\$1,500	\$2,500
331	GAS, OIL, DIESEL, GREASE	\$7,604	\$6,000	\$7,000
332	MOTOR VEHICLE PARTS	\$256	\$400	\$400
333	MACHINERY & EQUIPMENT PARTS	\$3,806	\$5,500	\$10,000
334	TIRES	\$0	\$0	\$4,000
335	PAINTING AND PLUMBING SUPPLIES	\$106	\$500	\$1,000
336	ELECTRICAL SUPPLIES	\$0	\$200	\$200
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$0	\$100	\$100
341	CONSUMABLE TOOLS	\$290	\$400	\$400
541	PROVISION FOR DEPRECIATION	\$102,425	\$102,000	\$102,000
561	NPDES PERMIT	\$6,230	\$6,230	\$6,230
598	PENALTIES	\$3,000	\$3,000	\$3,000
949	OTHER MACHINERY AND EQUIPMENT	\$4,816	\$9,000	\$4,000
	<b>TOTAL SEWER TREATMENT &amp; DISPOSAL</b>	<b>\$530,424</b>	<b>\$561,590</b>	<b>\$765,480</b>



SEWER FUND EXPENDITURES FY 2023-24				
Account Number	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>52215</b>	<b>PUBLIC WORKS BUILDINGS</b>			
241	ELECTRIC	\$2,130	\$2,500	\$2,500
244	GAS	\$1,447	\$3,000	\$3,000
259	OTHER PROFESSIONAL SERVICES	\$951	\$1,550	\$1,550
266	REPAIR & MAINT. BUILDINGS	\$1,229	\$1,200	\$1,200
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$144	\$200	\$200
329	OTHER OPERATING SUPPLIES	\$69	\$100	\$100
335	PAINING AND PLUMBING SUPPLIES	\$0	\$50	\$50
949	OTHER EQUIPMENT (GATE OPENER)	\$0	\$0	\$2,500
	<b>TOTAL SHOP &amp; MAINTENANCE</b>	<b>\$5,970</b>	<b>\$8,600</b>	<b>\$11,100</b>

SEWER FUND EXPENDITURES FY 2023-24				
Account Number	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>52216</b>	<b>CUSTOMER ACCT. &amp; COLLECTION-METER READERS</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$26,755	\$31,300	\$33,810
112	SALARIES - PERM. EMPLOYEES OT	\$0	\$100	\$110
131	TERMINAL PAY AND SICK LEAVE	\$2,451	\$0	\$0
134	COVID-19 BONUS	\$400	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$2,149	\$2,400	\$2,590
143	RETIREMENT - CURRENT	\$1,122	\$2,700	\$2,910
143	RETIREMENT - CURRENT (AJE)	(\$1,950)	\$0	\$0
146	WORKMEN'S COMPENSATION	\$0	\$1,300	\$1,300
147	UNEMPLOYMENT INSURANCE	\$17	\$30	\$30
251	MEDICAL, DENTAL, VETERINARY	\$24	\$100	\$100
262	REPAIR & MAINT. OTHER MACHINERY	\$0	\$150	\$150
311	OFFICE STATIONERY AND FORMS	\$0	\$100	\$100
312	SMALL ITEMS OF EQUIPMENT	\$0	\$50	\$50
326	CLOTHING AND UNIFORMS	\$451	\$500	\$500
329	OTHER OPERATING SUPPLIES	\$0	\$200	\$200
331	GAS, OIL, DIESEL, GREASE	\$1,894	\$2,200	\$2,200
332	MOTOR VEHICLE PARTS	\$326	\$200	\$200
	<b>TOTAL CUSTOMER ACCT. &amp; COLLECTION</b>	<b>\$33,639</b>	<b>\$41,330</b>	<b>\$44,250</b>

SEWER FUND EXPENDITURES FY 2023-24				
Account Number	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>52217</b>	<b>ADMINISTRATION -OFFICE STAFF</b>			
111	SALARIES - PERM. EMPLOYEES REG./CITY HALL	\$72,005	\$80,320	\$87,380
111	SALARIES - PERM. EMPLOYEES REG./PUBLIC WORKS	\$21,109	\$25,620	\$28,760
129	OTHER WAGES	\$465	\$470	\$470
131	TERMINAL PAY AND SICK LEAVE	\$3,727	\$0	\$0
134	COVID-19 BONUS	\$950	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$7,154	\$8,100	\$8,880
143	RETIREMENT - CURRENT	\$3,681	\$9,150	\$10,040
143	RETIREMENT - CURRENT	(\$6,400)	\$0	\$0
146	WORKMEN'S COMPENSATION	\$243	\$360	\$360
147	UNEMPLOYMENT INSURANCE	\$57	\$70	\$70
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$500	\$500
211	POSTAGE, BOX RENT, ETC.	\$61	\$200	\$200
214	MAILING SERVICE	\$7,912	\$8,000	\$8,000
224	DUPLICATION	\$275	\$500	\$500
235	MEMBERSHIPS, REG. FEES, & TUITION	\$0	\$600	\$600
245	TELEPHONE	\$593	\$1,500	\$1,500
251	MEDICAL, DENTAL, VETERINARY, AND VITAL	\$93	\$0	\$0
253	ACCOUNTING AND AUDITING SERVICES/CONVERSION COSTS	\$7,856	\$4,500	\$7,000
253	OPEB EVALUATION	\$1,750	\$500	\$500
253	WATER/SEWER RATE STUDY	\$9,286	\$0	\$0
254	ENGINEERING SERVICES (SEWER I&I STUDY PHASE 2 & 3)	\$0	\$2,000	\$2,000
255	DATA PROCESSING SERVICES	\$4,685	\$6,000	\$6,500
259	OTHER PROFESSIONAL SERVICES	\$2,221	\$1,500	\$1,500
259	OTHER PROFESSIONAL SERVICES (SALARY COMPENSATION STUDY)	\$488	\$0	\$0
262	REPAIR & MAINT. OTHER MACHINERY & EQUIPMENT	\$48	\$0	\$0
263	REPAIR & MAINT. FURNITURE & OFFICE	\$84	\$50	\$50
283	OUT-OF-TOWN EXPENSE	\$0	\$200	\$200
285	STAFF LOCAL TRAVEL	\$42	\$1,500	\$1,500
310	OFFICE SUPPLIES AND MATERIALS	\$867	\$1,000	\$1,000
311	OFFICE STATIONERY AND FORMS	\$2,108	\$3,000	\$3,000
312	SMALL ITEMS OF EQUIPMENT	\$40	\$950	\$1,000
326	CITY LOGO SHIRTS-CITY HALL	\$782	\$1,200	\$1,200
329	OTHER OPERATING SUPPLIES	\$53	\$100	\$100
531	BUILDING & OFFICE RENTAL	\$25,000	\$30,000	\$30,000
551	TRUSTEE FEES	\$0	\$50	\$50
555	BANK SERVICE CHARGES	\$0	\$200	\$200
556	DIRECT DEPOSIT FEES	\$75	\$100	\$100
612	BOND REFUNDING SALE EXPENSE	\$36,778	\$0	\$0
948	COMPUTER EQUIPMENT	\$1,589	\$1,080	\$0
	<b>TOTAL ADMINISTRATION &amp; GENERAL EXP.</b>	<b>\$205,678</b>	<b>\$189,320</b>	<b>\$203,160</b>

SEWER FUND - EXPENDITURES FY 2023-24				
Account	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>52219</b>	<b>INFORMATION TECHNOLOGY/DATA PROCESSING</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$0	\$0	\$3,770
131	TERMINAL PAY AND SICK LEAVE	\$0	\$0	\$0
141	OASI	\$0	\$0	\$340
143	RETIREMENT	\$0	\$0	\$370
146	WORKMEN'S COMPENSATION	\$0	\$0	\$30
147	UNEMPLOYMENT INSURANCE	\$0	\$0	\$10
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$0	\$200
211	POSTAGE, BOX RENT, ETC.	\$0	\$0	\$20
224	DUPLICATION	\$0	\$0	\$0
231	PUBLICATION OF NOTICES	\$0	\$0	\$10
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$0	\$0	\$20
235	MEMBERSHIPS, REGISTRATION	\$0	\$0	\$0
245	TELEPHONE AND TELEGRAPH	\$0	\$0	\$150
251	MEDICAL, DENTAL, VITAL STATS	\$0	\$0	\$10
255	DATA PROCESSING SERVICES	\$0	\$0	\$5,490
259	OTHER PROFESSIONAL SERVICES-EMAIL SERVICES	\$0	\$0	\$100
263	REPAIR, MAINTENANCE FURNITURE ETC.	\$0	\$0	\$20
283	OUT-OF-TOWN EXPENSE	\$0	\$0	\$50
285	STAFF LOCAL TRAVEL	\$0	\$0	\$50
310	OFFICE SUPPLIES	\$0	\$0	\$50
311	OFFICE STATIONERY AND FORMS	\$0	\$0	\$30
312	SMALL EQUIPMENT ITEMS	\$0	\$0	\$50
326	CITY LOGO SHIRTS	\$0	\$0	\$30
329	OTHER OPERATING SUPPLIES	\$0	\$0	\$0
948	COMPUTER EQUIPMENT	\$0	\$0	\$0
949	OTHER EQUIPMENT	\$0	\$0	\$0
	<b>TOTAL INFORMATION TECHNOLOGY/DATA PROCESSING</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,800</b>

SEWER FUND EXPENDITURES FY 2023-24				
Account Number	ACCOUNT NAME	FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
<b>52220</b>	<b>NON-OPERATING EXPENSES-SEWER</b>			
631	INTEREST ON BONDED DEBT	\$156,542	\$143,980	\$140,100
633	INTEREST ON BANK NOTES	\$0	\$2,410	\$4,790
636	INTEREST ON STATE LOANS	\$2,148	\$1,330	\$520
	<b>TOTAL NON-OPERATING EXPENSES</b>	<b>\$158,690</b>	<b>\$147,720</b>	<b>\$145,410</b>
<b>52520</b>	<b>INSURANCE EMPLOYERS SHARE-SEWER</b>			
142	HEALTH, DENTAL, LIFE INSURANCE	\$121,661	\$145,920	\$149,120
	<b>TOTAL INSURANCE EXP. - SEWER</b>	<b>\$121,661</b>	<b>\$145,920</b>	<b>\$149,120</b>
<b>52520</b>	<b>INSURANCE-SEWER</b>			
511	INSURANCE ON BUILDINGS	\$17,213	\$17,500	\$18,400
512	INSURANCE ON VEHICLES & EQUIPMENT	\$2,046	\$2,500	\$6,270
513	LIABILITY	\$583	\$500	\$500
515	PROFESSIONAL LIABILITY	\$797	\$1,000	\$1,000
521	SURETY BONDS - OFFICIALS & EMPLOYEES	\$1,986	\$2,000	\$2,000
	<b>TOTAL INSURANCE</b>	<b>\$22,625</b>	<b>\$23,500</b>	<b>\$28,170</b>
	<b>TOTAL SEWER EXPENDITURES</b>	<b>\$1,538,749</b>	<b>\$1,638,800</b>	<b>\$1,908,510</b>
	<b>TOTAL WATER/SEWER EXPENDITURES</b>	<b>\$4,336,590</b>	<b>\$4,687,320</b>	<b>\$5,247,980</b>

WATER FUND - CAPITAL OUTLAY AND FINANCING BUDGET FY 2023-24				
		FY 2021-22	FY 2022-23	FY 2023-24
SOURCE OF FUNDS-WATER		ACTUAL	ESTIMATED	BUDGETED
	OTHER FEDERAL GRANTS (FEMA PUBLIC ASSISTANCE-FLOODING)	\$18,562	\$0	\$0
	ARC GRANT (50%)	\$0	\$50,000	\$250,000
	ARPA GRANT	\$0	\$0	\$0
	PEP GRANT	\$4,950	\$0	\$0
	BAD DEBTS	\$1,942	\$900	\$1,000
	INTEREST EARNINGS	\$1,606	\$1,500	\$10,000
	SALE OF VEHICLES AND EQUIPMENT	\$4,572	\$0	\$0
	OPERATING REVENUE - WATER	\$2,677,493	\$2,800,000	\$2,950,000
	FLAT RATE WATER SALES	\$75	\$100	\$100
	FORFEITED DISCOUNTS & PENALTIES	\$68,351	\$92,000	\$50,000
	WATER CONNECT FEES	\$32,835	\$40,000	\$40,000
	WATER TAP FEES	\$41,345	\$50,000	\$50,000
	LINE EXTENSION CHARGES	\$357	\$200	\$200
	MISCELLANEOUS	\$33,248	\$40,000	\$20,000
	TOTAL REVENUES	\$2,885,336	\$3,074,700	\$3,371,300
	CAPITAL CONTRIBUTION FROM MONEY MARKET	\$0	\$0	\$140,650
	LOAN PROCEEDS - STATE REVOLVING LOAN FUND	\$0	\$543,000	\$0
	LOAN PROCEEDS - CAPITAL OUTLAY NOTE - NORTH HILLS	\$0	\$323,400	\$800,000
	SUBTOTAL SOURCES	\$2,885,336	\$3,941,100	\$4,311,950
	EXPENDITURES	(\$2,797,842)	(\$3,048,520)	(\$3,339,470)
	BUDGETED NET INCOME	\$87,494	\$892,580	\$972,480
	ADD DEPRECIATION EXPENSE	\$616,837	\$586,000	\$586,000
	TOTAL SOURCES	\$704,331	\$1,478,580	\$1,558,480
<b>USE OF FUNDS</b>				
<b>WATER PLANT</b>				
18178	BRAY VALVES AND POSITIONERS AND ACTUATORS	\$0	\$30,000	\$0
18178	UPGRADE BLEACH GENERATOR SYSTEM	\$71,469	\$0	\$0
18140	REPLACE MEMBRANE IN TRAIN 4	\$196,800	\$0	\$196,500
18178	HIGH SERVICE PUMP & MOTOR	\$0	\$0	\$85,000
18178	HIGH SERVICE PUMP	\$0	\$0	\$66,000
18178	REBUILD 702 HIGH SERVICE MOTOR	\$0	\$0	\$20,000
18178	REBUILD (2) CIP MOTORS	\$0	\$0	\$18,000
	TOTAL WATER PLANT	\$268,269	\$30,000	\$385,500
<b>WATER DISTRIBUTION</b>				
16540	WATER STORAGE TANK PROJECT(ARC) 50 %	\$0	\$100,000	\$650,000
16550	WATER DISTRIBUTION LINE (ARPA)	\$0	\$0	\$0
18178	PIPE STORAGE BUILDING	\$0	\$70,000	\$0
18178	BACKHOE	\$0	\$98,000	\$0
18178	TRACKLOADER	\$0	\$57,400	\$0
18178	DUMP TRUCK	\$0	\$49,000	\$0
18178	MINI EXCAVATOR	\$0	\$49,000	\$0
18178	WATER LINE REPLACEMENT (5 YEAR PLAN)	\$0	\$50,000	\$0
18178	PUMP STATION MOTORS (5 YEAR PLAN)	\$0	\$5,000	\$5,000
18178	LEAK DETECTION PROGRAM (5 YEAR PLAN)	\$0	\$10,000	\$10,000
18178	VALVE REPLACEMENT SERVICES	\$0	\$15,000	\$0
18178	EMERGENCY REPLACEMENT-VFD DRIVE 11E TANKS	\$0	\$14,600	\$0
18178	AIR COMPRESSOR	\$11,996	\$0	\$0
18178	CASE 590 SUPER N BACKHOE	\$83,741	\$0	\$0
18178	DRIVE UNIT/TAPMACHINE	\$6,243	\$0	\$0
18178	1 TON 4 x 4 TRUCK WITH UTILITY BED	\$39,877	\$0	\$0
18178	3/4 TON 4 x 4 TRUCK WITH UTILITY BED	\$32,069	\$0	\$0
18178	3/4 TON 4 x 4 TRUCK	\$25,202	\$0	\$0
18178	WATER/SEWER GIS	\$4,103	\$0	\$0
18178	TRASH PUMP	\$0	\$0	\$5,250
18178	WORK LIGHTS	\$0	\$0	\$7,000
	TOTAL WATER DISTRIBUTION	\$203,229	\$518,000	\$677,250

WATER FUND - CAPITAL OUTLAY AND FINANCING BUDGET FY 2023-24				
		FY 2021-22 ACTUAL	FY 2022-23 ESTIMATED	FY 2023-24 BUDGETED
	<b>WATER ACCOUNTING/ADMINISTRATION</b>			
16560	AUTOMATED METER INFORMATION SYSTEM	\$0	\$543,000	\$0
18178	BEACON SOFTWARE FOR HANDHELDS-PRIOR YEAR	\$3,373	\$0	\$0
18178	PICKUP TRUCK - PRIOR YEAR	\$7,309	\$0	\$0
	<b>TOTAL WATER ACCOUNTING/ADMINISTRATION</b>	<b>\$10,682</b>	<b>\$543,000</b>	<b>\$0</b>
	<b>DEBT PAYMENTS - PRINCIPAL</b>			
23221	CAPITAL OUTLAY NOTE - W/S EQUIPMENT	\$0	\$32,580	\$20,510
23136	STATE LOAN-WATER PLANT PROJECT	\$251,220	\$253,210	\$255,220
23139	CUMBERLAND SECURITIES WATER REFUNDING	\$205,000	\$215,000	\$220,000
	<b>TOTAL DEBT PAYMENTS</b>	<b>\$456,220</b>	<b>\$500,790</b>	<b>\$495,730</b>
	<b>TOTAL USE OF FUNDS</b>	<b>\$938,401</b>	<b>\$1,591,790</b>	<b>\$1,558,480</b>
	<b>INCREASE &lt;DECREASE&gt; IN CASH FLOW</b>	<b>(\$234,069)</b>	<b>(\$113,210)</b>	<b>\$0</b>

SEWER FUND CAPITAL OUTLAY AND FINANCING BUDGET FY 2023-24				
		FY 2021-22	FY 2022-23	FY 2023-24
		ACTUAL	ESTIMATED	BUDGETED
<b>SOURCE OF FUNDS</b>				
	RD GRANTS	\$1,989,939	\$0	\$0
	CDBG 2021 GRANT	\$0	\$0	\$629,990
	INTEREST EARNINGS	\$1,606	\$1,500	\$10,000
	SEWER SERVICE CHARGES	\$1,621,946	\$1,760,000	\$2,000,000
	SEWER TAP FEES	\$144,500	\$100,000	\$100,000
	GREASE TRAP FEES	\$10,000	\$11,000	\$11,000
	MISCELLANEOUS	\$0	\$500	\$200
	<b>TOTAL REVENUES</b>	<b>\$3,767,991</b>	<b>\$1,873,000</b>	<b>\$2,751,190</b>
	CAPITAL CONTRIBUTION-WATER/SEWER SAVINGS	\$0	\$0	\$103,160
	LOAN PROCEEDS - STATE REVOLVING LOAN FUND	\$0	\$532,000	\$0
	LOAN PROCEEDS - CAPITAL OUTLAY NOTE	\$0	\$138,600	\$0
	<b>SUBTOTAL SOURCES</b>	<b>\$3,767,991</b>	<b>\$2,543,600</b>	<b>\$2,854,350</b>
	<b>EXPENDITURES</b>	<b>(\$1,538,749)</b>	<b>(\$1,638,800)</b>	<b>(\$1,908,510)</b>
	<b>BUDGETED NET INCOME</b>	<b>\$2,229,242</b>	<b>\$904,800</b>	<b>\$945,840</b>
	DEPRECIATION EXPENSE	\$332,832	\$284,000	\$284,000
	<b>TOTAL SOURCE OF FUNDS</b>	<b>\$2,562,074</b>	<b>\$1,188,800</b>	<b>\$1,229,840</b>
<b>USE OF FUNDS</b>				
<b>SEWER COLLECTION</b>				
16526	CDBG 2021	\$0	\$0	\$692,300
16591	JC IND PARK SEWER EXTENSION	\$85,779	\$0	\$0
18278	PIPE STORAGE BUILDING	\$0	\$30,000	\$0
18278	BACKHOE	\$0	\$42,000	\$0
18278	TRACKLOADER	\$0	\$24,600	\$0
18278	DUMP TRUCK	\$0	\$21,000	\$0
18278	MINI EXCAVATOR	\$0	\$21,000	\$0
18278	SEWER LINE REPLACEMENT (5 YEAR PLAN)	\$0	\$30,000	\$30,000
18278	LIFT STATION MOTORS ( 5 YEAR PLAN)	\$0	\$5,000	\$5,000
18278	AIR COMPRESSOR	\$11,996	\$0	\$0
18278	CASE 590 SUPER N BACKHOE	\$35,889	\$0	\$0
18278	DRIVE UNIT/TAPMACHINE	\$2,675	\$0	\$0
18278	1 TON 4 x 4 TRUCK WITH UTILITY BED	\$17,090	\$0	\$0
18278	3/4 TON 4 x 4 TRUCK WITH UTILITY BED	\$13,744	\$0	\$0
18278	3/4 TON 4 x 4 TRUCK	\$10,801	\$0	\$0
18278	WATER/SEWER GIS	\$1,758	\$0	\$0
18278	SCADA	\$0	\$0	\$190,000
18278	TRASH PUMP	\$0	\$0	\$2,250
18278	WORK LIGHTS	\$0	\$0	\$3,000
	<b>TOTAL SEWER COLLECTION</b>	<b>\$179,732</b>	<b>\$173,600</b>	<b>\$922,550</b>
<b>SEWER TREATMENT PLANT</b>				
18243	SHED FOR FORKLIFT	\$6,967	\$0	\$0
18278	TRASH PUMP	\$0	\$0	\$5,000
	<b>TOTAL SEWER TREATMENT</b>	<b>\$6,967</b>	<b>\$0</b>	<b>\$5,000</b>
<b>SEWER ACCOUNTING/ADMINISTRATION</b>				
16560	AUTOMATED METER INFORMATION SYSTEM	\$0	\$362,000	\$0
18278	BEACON SOFTWARE FOR HANDHELDS-PRIOR YEAR	\$1,445	\$0	\$0
18278	PICKUP TRUCK-PRIOR YEAR	\$7,309	\$0	\$0
18278	SCADA SYSTEM FOR LIFT STATIONS	\$0	\$170,000	\$0
18278	SUBMERSIBLE PUMPS (3)	\$0	\$15,000	\$0
18278	BLOWER MOTOR	\$0	\$10,000	\$0
	<b>TOTAL SEWER ACCOUNTING/ADMINISTRATION</b>	<b>\$8,755</b>	<b>\$557,000</b>	<b>\$0</b>



SEWER FUND CAPITAL OUTLAY AND FINANCING BUDGET FY 2023-24				
		FY 2021-22	FY 2022-23	FY 2023-24
		ACTUAL	ESTIMATED	BUDGETED
	<b>DEBT PAYMENTS</b>			
23221	CAPITAL OUTLAY NOTE	\$0	\$13,970	\$8,790
23135	RURAL DEVELOPMENT LOAN-SEWER PLT.	\$16,697	\$0	\$0
23112	SEWER PLANT-BOND REFUNDING CUMBERLAND SECURITIES	\$35,000	\$70,000	\$70,000
23134	STATE LOAN-11-E SEWER EXTENSION	\$73,332	\$74,150	\$74,970
23211	RURAL DEVELOPMENT LOAN-SEWER PLANT/LINE EXTENSION	\$58,824	\$60,090	\$61,390
23212	RURAL DEVELOPMENT LOAN-SEWER PLANT	\$84,776	\$85,950	\$87,140
	<b>TOTAL DEBT PAYMENTS</b>	<b>\$268,629</b>	<b>\$304,160</b>	<b>\$302,290</b>
	<b>TOTAL USE OF FUNDS</b>	<b>\$464,083</b>	<b>\$1,034,760</b>	<b>\$1,229,840</b>
	<b>INCREASE &lt;DECREASE&gt; IN CASH FLOW</b>	<b>\$2,097,992</b>	<b>\$154,040</b>	<b>\$0</b>
	<b>WATER FUND(DECREASE)/INCREASE</b>	<b>(\$234,069)</b>	<b>(\$113,210)</b>	<b>\$0</b>
	<b>SEWER FUND (DECREASE)/INCREASE</b>	<b>\$2,097,992</b>	<b>\$154,040</b>	<b>\$0</b>
	<b>WATER/SEWER FUND NET (DECREASE)/INCREASE</b>	<b>\$1,863,922</b>	<b>\$40,830</b>	<b>\$0</b>