



Livingston City Commission Enterprise Funds Work Session

June 16, 2022

5:30 PM

VIA ZOOM

<https://us02web.zoom.us/j/82106930954?pwd=aYluXHNwD6l5z1l8tjUavao7-RAX5f.1>

Meeting ID: 821 0693 0954 **Passcode: 337349** 669 900 6833 US (San Jose)

1. Call to Order

2. Roll Call

3. Public Comment

Individuals are reminded that public comments should be limited to item over which the City Commission has supervision, control jurisdiction, or advisory power (MCA 2-3-202)

4. DISCUSSION: SPECIAL REVENUE FUNDS & ENTERPRISE BUDGET FUNDS FOR FY2023.

11. City Manager Comment

12. City Commission Comments

13. Adjournment

[Calendar of Events](#)

Supplemental Material

Notice

- **Public Comment:** The public can speak about an item on the agenda during discussion of that item by coming up to the table or podium, signing-in, and then waiting to be recognized by the Chairman. Individuals are reminded that public comments should be limited to items over which the City Commission has supervision, control, jurisdiction, or advisory power (MCA 2-3-202).
- **Meeting Recording:** An audio and/or video recording of the meeting, or any portion thereof, may be purchased by contacting the City Administration. The City does not warrant the audio and/or video recording as to content, quality, or clarity.
- **Special Accommodation:** If you need special accommodations to attend or participate in our meeting, please contact the Fire Department at least 24 hours in advance of the specific meeting you are planning on attending.

Special Revenue Funds

FUND	FY20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
2190 - Comprehensive Liability					
Revenues					
Taxes & Assessments	143,737	1,115	-	645	-
Investment Earnings	(1,138)	59	-	5	-
Other Financing Sources	175,092	-	-	-	-
Total Revenue	317,691	1,174	-	650	-
Expenditures					
Operations	322,726	-	-	-	-
Other Financing Uses	-	-	-	-	21,000
Total Expenditures	322,726	-	-	-	21,000
Expenditures by Function					
Miscellaneous	322,726	-	-	-	-
Other Financing Uses	-	-	-	-	21,000
Total Expenditures	322,726	-	-	-	21,000
Fund Balance					
Beginning Fund Balance	24,213	19,178	20,352	20,352	21,002
Revenue	317,691	1,174	-	650	-
Expenditures	322,726	-	-	-	21,000
Ending Fund Balance	19,178	20,352	20,352	21,002	2

Special Revenue Funds

FUND	FY20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
2220 - Library					
Revenues					
Taxes & Assessments	100,282	101,520	106,300	123,600	130,371
Intergovernmental Revenue	527,147	543,377	542,393	545,717	66,590
Charge for Services	3,212	3,409	3,000	5,000	-
Fines & Forfeitures	771	279	-	-	-
Miscellaneous Revenue	2,143	81,364	2,000	1,000	-
Investment Earnings	1,375	846	200	200	-
Other Financing Sources	50,317	55,249	69,706	69,706	79,805
Total Revenue	685,247	786,044	723,599	745,223	276,766
Expenditures					
Personnel & Benefits	409,118	434,521	486,692	486,692	525,649
Operations	146,218	166,267	168,286	168,286	52,044
Capital	-	-	-	982	-
Total Expenditures	555,336	600,788	654,978	655,960	577,693
Expenditures by Function					
Culture & Recreation	517,584	563,267	616,423	617,405	533,377
Other Financing Uses	37,752	37,520	38,555	38,555	44,316
Total Expenditures	555,336	600,787	654,978	655,960	577,693
Fund Balance					
Beginning Fund Balance	281,141	411,052	596,308	596,308	685,571
Revenue	685,247	786,044	723,599	745,223	276,766
Expenditures	555,336	600,788	654,978	655,960	577,693
Ending Fund Balance	411,052	596,308	664,929	685,571	384,644

Special Revenue Funds

FUND	FY20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
2300 - Dispatch					
Revenues					
Intergovernmental Revenue	106,941	285,454	503	503	-
Charge for Services	332,300	331,531	395,600	395,600	407,517
Investment Earnings	(319)	446	100	100	100
Other Financing Sources	382,204	336,796	465,246	465,246	485,179
Total Revenue	821,126	954,227	861,449	861,449	892,796
Expenditures					
Personnel & Benefits	572,882	723,773	705,490	705,490	725,499
Operations	95,525	115,086	153,355	153,355	147,196
Capital	-	328	-	-	18,000
Total Expenditures	668,407	839,187	858,845	858,845	890,695
Expenditures by Function					
Public Safety	599,671	775,552	788,673	788,673	815,717
Other Financing Uses	68,736	63,635	70,172	70,172	74,978
Total Expenditures	668,407	839,187	858,845	858,845	890,695
Fund Balance					
Beginning Fund Balance	22,668	175,387	290,427	290,427	293,031
Revenue	821,126	954,227	861,449	861,449	892,796
Expenditures	668,407	839,187	858,845	858,845	890,695
Ending Fund Balance	175,387	290,427	293,031	293,031	295,132

Special Revenue Funds

FUND	FY20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
2310 - Urban Renewal District					
Revenues					
Taxes & Assessments	379,256	405,083	416,586	555,000	592,164
Intergovernmental Revenue	40,967	40,967	40,967	40,967	40,967
Miscellaneous Revenue	5,680	2,370	2,347	2,347	-
Investment Earnings	3,504	1,413	1,000	1,000	750
Total Revenue	429,407	449,833	460,900	599,314	633,881
Expenditures					
Operations	11,805	76,150	15,500	15,100	7,500
Capital	869,788	186,578	287,000	287,000	492,000
Debt Service	158,925	161,225	158,375	158,375	160,525
Total Expenditures	1,040,518	423,953	460,875	460,475	660,025
Expenditures by Function					
Housing & Community Devel.	881,593	262,727	302,500	302,100	499,500
Debt Service	158,925	161,225	158,375	158,375	160,525
Total Expenditures	1,040,518	423,952	460,875	460,475	660,025
Fund Balance					
Beginning Fund Balance	939,390	328,279	354,159	354,159	492,998
Revenue	429,407	449,833	460,900	599,314	633,881
Expenditures	1,040,518	423,953	460,875	460,475	660,025
Ending Fund Balance	328,279	354,159	354,184	492,998	466,854

Special Revenue Funds

FUND	FY20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
2372 - Permissive Health Insurance					
Revenues					
Taxes & Assessments	452,014	519,838	531,200	538,995	561,191
Investment Earnings	1,343	544	150	150	150
Total Revenue	453,357	520,382	531,350	539,145	561,341
Expenditures					
Other Financing Uses	437,775	525,721	539,100	539,100	603,500
Total Expenditures	437,775	525,721	539,100	539,100	603,500
Expenditures by Function					
Other Financing Uses	437,775	525,721	539,100	539,100	603,500
Total Expenditures	437,775	525,721	539,100	539,100	603,500
Fund Balance					
Beginning Fund Balance	31,955	47,537	42,198	42,198	42,243
Revenue	453,357	520,382	531,350	539,145	561,341
Expenditures	437,775	525,721	539,100	539,100	603,500
Ending Fund Balance	47,537	42,198	34,448	42,243	84

Special Revenue Funds

FUND	FY20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
2397 - CDBG Revolving Loan					
Revenues					
Intergovernmental Revenue	-	-	-	-	-
Investment Earnings	11,899	17,207	20,000	7,300	12,300
Total Revenue	11,899	17,207	20,000	7,300	12,300
Expenditures					
Operations	9,192	13,590	14,000	7,500	14,000
Total Expenditures	9,192	13,590	14,000	7,500	14,000

Expenditures by Function					
Housing & Community Devel.	9,192	13,590	14,000	7,500	14,000
Total Expenditures	9,192	13,590	14,000	7,500	14,000

Fund Balance					
Beginning Fund Balance	615,575	732,339	735,956	735,956	735,756
Revenue	11,899	17,207	20,000	7,300	12,300
Expenditures	9,192	13,590	14,000	7,500	14,000
Prior Period Adjustment	114,057	-	-	-	-
Ending Fund Balance	732,339	735,956	741,956	735,756	734,056

Special Revenue Funds

FUND	FY20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
2399 - Impact Fees					
Revenues					
Charge for Services	190,838	358,578	442,068	351,822	237,145
Investment Earnings	2,301	1,439	1,500	300	500
Total Revenue	193,139	360,017	443,568	352,122	237,645
Expenditures					
Operations	3,919	-	-	11,650	-
Capital	57,029	27,549	464,500	108,420	1,127,000
Total Expenditures	60,948	27,549	464,500	120,070	1,127,000
Expenditures by Function					
Public Safety	48,087	6,900	46,000	108,420	185,000
Public Works	8,978	10,006	350,000	-	620,000
Culture & Recreation	3,883	10,643	68,500	11,650	322,000
Total Expenditures	60,948	27,549	464,500	120,070	1,127,000
Fund Balance					
Beginning Fund Balance	217,146	349,337	681,805	681,805	913,857
Revenue	193,139	360,017	443,568	352,122	237,645
Expenditures	60,948	27,549	464,500	120,070	1,127,000
Ending Fund Balance	349,337	681,805	660,873	913,857	24,502

Special Revenue Funds

FUND	FY20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
2400 - Light Maintenance					
Revenues					
Miscellaneous Revenue	145,980	147,575	149,900	149,900	152,450
Investment Earnings	388	240	250	250	250
Total Revenue	146,368	147,815	150,150	150,150	152,700
Expenditures					
Operations	69,187	72,495	86,000	86,000	88,750
Capital	52,345	88,176	65,000	65,000	62,000
Total Expenditures	121,532	160,671	151,000	151,000	150,750
Expenditures by Function					
Public Safety	121,532	160,671	151,000	151,000	150,750
Total Expenditures	121,532	160,671	151,000	151,000	150,750
Fund Balance					
Beginning Fund Balance	90,741	115,577	102,721	102,721	101,871
Revenue	146,368	147,815	150,150	150,150	152,700
Expenditures	121,532	160,671	151,000	151,000	150,750
Ending Fund Balance	115,577	102,721	101,871	101,871	103,821

Special Revenue Funds

FUND	FY20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
2500 - Street Maintenance					
Revenues					
Licenses & Permits	16,600	7,006	6,000	15,000	10,000
Intergovernmental Revenue	296	222	-	-	-
Charge for Services	-	58	75	500	500
Miscellaneous Revenue	1,008,393	1,011,811	1,283,388	1,283,388	1,328,153
Investment Earnings	256	252	200	200	200
Other Financing Sources	52,944	40,634	340,702	340,702	52,694
Total Revenue	1,078,489	1,059,983	1,630,365	1,639,790	1,391,547
Expenditures					
Personnel & Benefits	425,490	419,299	530,572	535,847	621,070
Operations	256,064	267,463	344,609	346,850	435,431
Capital	104,781	225,423	627,000	627,000	161,854
Debt Service	97,249	93,059	128,364	128,364	125,859
Total Expenditures	883,584	1,005,244	1,630,545	1,638,061	1,344,214
Expenditures by Function					
Public Works	651,339	771,313	1,361,220	1,368,736	1,070,198
Debt Service	97,249	93,059	128,364	128,364	125,859
Miscellaneous	-	1,500	1,500	1,500	1,500
Other Financing Uses	134,996	139,372	139,461	139,461	146,657
Total Expenditures	883,584	1,005,244	1,630,545	1,638,061	1,344,214
Fund Balance					
Beginning Fund Balance	145,130	340,035	394,774	394,774	396,503
Revenue	1,078,489	1,059,983	1,630,365	1,639,790	1,391,547
Expenditures	883,584	1,005,244	1,630,545	1,638,061	1,344,214
Ending Fund Balance	340,035	394,774	394,594	396,503	443,836

Special Revenue Funds

FUND	FY20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
2600 - Sidewalks					
Revenues					
Miscellaneous Revenue	119,265	124,542	67,195	67,395	60,545
Investment Earnings	(684)	(383)	(300)	(300)	-
Total Revenue	118,581	124,159	66,895	67,095	60,545
Expenditures					
Capital	184,764	90,583	-	-	-
Total Expenditures	184,764	90,583	-	-	-
Expenditures by Function					
Public Works	184,764	90,583	-	-	-
Total Expenditures	184,764	90,583	-	-	-
Fund Balance					
Beginning Fund Balance	(64,692)	(130,875)	(97,299)	(97,299)	(30,204)
Revenue	118,581	124,159	66,895	67,095	60,545
Expenditures	184,764	90,583	-	-	-
Ending Fund Balance	(130,875)	(97,299)	(30,404)	(30,204)	30,341

Special Revenue Funds

FUND	FY20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
2650 - Business Improvement District					
Revenues					
Miscellaneous Revenue	42,336	43,086	42,650	44,150	44,150
Investment Earnings	63	15	20	15	20
Total Revenue	42,399	43,101	42,670	44,165	44,170
Expenditures					
Operations	41,504	43,993	60,000	60,000	47,000
Total Expenditures	41,504	43,993	60,000	60,000	47,000
Expenditures by Function					
Housing & Community Devel.	41,504	43,993	60,000	60,000	47,000
Total Expenditures	41,504	43,993	60,000	60,000	47,000
Fund Balance					
Beginning Fund Balance	18,882	19,777	18,885	18,885	3,050
Revenue	42,399	43,101	42,670	44,165	44,170
Expenditures	41,504	43,993	60,000	60,000	47,000
Ending Fund Balance	19,777	18,885	1,555	3,050	220

Special Revenue Funds

FUND	FY20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
2700 - Park Improvement					
Revenues					
Investment Earnings	512	209	-	40	-
Total Revenue	512	209	-	40	-
Expenditures					
Other Financing Uses	-	-	70,500	-	70,790
Total Expenditures	-	-	70,500	-	70,790
Expenditures by Function					
Culture & Recreation	-	-	70,500	-	70,790
Total Expenditures	-	-	70,500	-	70,790
Fund Balance					
Beginning Fund Balance	70,032	70,544	70,753	70,753	70,793
Revenue	512	209	-	40	-
Expenditures	-	-	70,500	-	70,790
Ending Fund Balance	70,544	70,753	253	70,793	3
Restricted Fund Balance					
Sacajawea Park	384	384	384	384	
Sacajawea Statue	33,333	33,333	33,333	33,333	
Tree Donations	327	327	327	327	
Skillman Trust	19,387	19,387	19,387	19,387	
Total Restricted Funds	53,431	53,431	53,431	53,431	

Special Revenue Funds

FUND	FY20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
2750 - Law Enforcement Joint Equipment					
Revenues					
Investment Earnings	47	19	30	20	20
Total Revenue	47	19	30	20	20
Expenditures					
Operations	-	-	6,593	-	6,592
Total Expenditures	-	-	6,593	-	6,592
Expenditures by Function					
Public Safety	-	-	6,593	-	6,592
Total Expenditures	-	-	6,593	-	6,592
Fund Balance					
Beginning Fund Balance	6,487	6,534	6,553	6,553	6,573
Revenue	47	19	30	20	20
Expenditures	-	-	6,593	-	6,592
Ending Fund Balance	6,534	6,553	(10)	6,573	1

Special Revenue Funds

FUND	FY20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
2820 - Gas Tax					
Revenues					
Intergovernmental Revenue	149,400	493,956	316,175	150,163	507,896
Charge for Services	350	150	150	250	150
Investment Earnings	944	245	500	100	100
Total Revenue	150,694	494,351	316,825	150,513	508,146
Expenditures					
Operations	139,804	86,704	236,500	236,500	176,500
Capital	-	329,225	80,000	80,000	357,896
Total Expenditures	139,804	415,929	316,500	316,500	534,396
Expenditures by Function					
Public Works	139,804	415,930	316,500	316,500	534,396
Total Expenditures	139,804	415,930	316,500	316,500	534,396
Fund Balance					
Beginning Fund Balance	103,490	114,380	192,802	192,802	26,815
Revenue	150,694	494,351	316,825	150,513	508,146
Expenditures	139,804	415,929	316,500	316,500	534,396
Ending Fund Balance	114,380	192,802	193,127	26,815	565

Special Revenue Funds

FUND	FY20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
2991 - American Rescue Fund					
Revenues					
Intergovernmental Revenue	-	-	-	80,000	1,912,682
Investment Earnings	-	185	-	750	750
Total Revenue	-	185	-	80,750	1,913,432
Expenditures					
Other Financing Uses	-	-	-	80,000	1,914,367
Total Expenditures	-	-	-	80,000	1,914,367
Expenditures by Function					
Other Financing Uses	-	-	-	80,000	1,914,367
Total Expenditures	-	-	-	80,000	1,914,367
Fund Balance					
Beginning Fund Balance	-	-	185	185	935
Revenue	-	185	-	80,750	1,913,432
Expenditures	-	-	-	80,000	1,914,367
Ending Fund Balance	-	185	185	935	(0)

Debt Service Funds

FUND	FY20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
3002 - 2016 Fire Truck General Obligation Bond					
Revenues					
Taxes & Assessments	36,247	50,660	60,550	68,550	51,224
Investment Earnings	241	64	25	25	25
Total Revenue	36,488	50,724	60,575	68,575	51,249
Expenditures					
Debt Service	51,244	55,644	54,944	54,944	49,244
Total Expenditures	51,244	55,644	54,944	54,944	49,244

Expenditures by Function					
Debt Service	51,244	55,644	54,944	54,944	49,244
Total Expenditures	51,244	55,644	54,944	54,944	49,244

Fund Balance					
Beginning Fund Balance	33,896	19,140	14,220	14,220	27,851
Revenue	36,488	50,724	60,575	68,575	51,249
Expenditures	51,244	55,644	54,944	54,944	49,244
Ending Fund Balance	19,140	14,220	19,851	27,851	29,856

Debt Service Funds

FUND	FY20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
3003 - 2000 Fire Truck General Obligation Bond					
Revenues					
Taxes & Assessments	23,810	199	-	129	-
Investment Earnings	166	15	-	-	-
Total Revenue	23,976	214	-	129	-
Expenditures					
Debt Service	36,050	-	-	-	-
Total Expenditures	36,050	-	-	-	-
Expenditures by Function					
Debt Service	36,050	-	-	-	-
Total Expenditures	36,050	-	-	-	-
Fund Balance					
Beginning Fund Balance	17,011	4,937	5,151	5,151	5,280
Revenue	23,976	214	-	129	-
Expenditures	36,050	-	-	-	-
Ending Fund Balance	4,937	5,151	5,151	5,280	5,280

Debt Service Funds

FUND	FY20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
3200 - West End Tax Increment District					
Revenues					
Taxes & Assessments	127,572	128,149	130,000	156,425	155,000
Intergovernmental Revenue	13,189	13,189	13,189	13,189	13,189
Investment Earnings	2,332	1,134	1,000	1,000	1,000
Total Revenue	143,093	142,472	144,189	170,614	169,189
Expenditures					
Operations	-	-	365,000	-	483,000
Debt Service	74,438	74,169	75,807	75,807	76,313
Total Expenditures	74,438	74,169	440,807	75,807	559,313
Expenditures by Function					
Public Works	-	-	365,000	-	483,000
Debt Service	74,438	74,169	75,807	75,807	76,313
Total Expenditures	74,438	74,169	440,807	75,807	559,313
Fund Balance					
Beginning Fund Balance	308,704	377,359	445,662	445,662	540,469
Revenue	143,093	142,472	144,189	170,614	169,189
Expenditures	74,438	74,169	440,807	75,807	559,313
Ending Fund Balance	377,359	445,662	149,044	540,469	150,345

Debt Service Funds

FUND	FY20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
3400 - SID Revolving					
Revenues					
Investment Earnings	177	72	100	50	50
Other Financing Sources	-	-	-	-	-
Total Revenue	177	72	100	50	50
Expenditures					
Other Financing Uses	-	-	-	-	-
Total Expenditures	-	-	-	-	-

Expenditures by Function					
Other Financing Uses	-	-	-	-	-
Total Expenditures	-	-	-	-	-

Fund Balance					
Beginning Fund Balance	24,126	24,303	24,375	24,375	24,425
Revenue	177	72	100	50	50
Expenditures	-	-	-	-	-
Ending Fund Balance	24,303	24,375	24,475	24,425	24,475

Debt Service Funds

FUND	FY20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
3550 - SID 179 - West End					
Revenues					
Miscellaneous Revenue	34,562	34,512	34,406	47,538	29,836
Investment Earnings	190	79	100	20	20
Total Revenue	34,752	34,591	34,506	47,558	29,856
Expenditures					
Debt Service	32,356	32,381	33,350	33,350	33,244
Total Expenditures	32,356	32,381	33,350	33,350	33,244

Expenditures by Function					
Debt Service	32,356	32,381	33,350	33,350	33,244
Total Expenditures	32,356	32,381	33,350	33,350	33,244

Fund Balance					
Beginning Fund Balance	21,140	23,536	25,746	25,746	39,954
Revenue	34,752	34,591	34,506	47,558	29,856
Expenditures	32,356	32,381	33,350	33,350	33,244
Ending Fund Balance	23,536	25,746	26,902	39,954	36,566

Debt Service Funds

FUND	FY20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
3955 - SID 180 - Carol Lane					
Revenues					
Miscellaneous Revenue	3,757	3,563	3,379	3,379	3,195
Investment Earnings	(57)	(13)	-	-	-
Total Revenue	3,700	3,550	3,379	3,379	3,195
Expenditures					
Debt Service	-	-	-	-	-
Total Expenditures	-	-	-	-	-

Expenditures by Function					
Debt Service	-	-	-	-	-
Total Expenditures	-	-	-	-	-

Fund Balance					
Beginning Fund Balance	(8,928)	(5,228)	(1,678)	(1,678)	1,701
Revenue	3,700	3,550	3,379	3,379	3,195
Expenditures	-	-	-	-	-
Ending Fund Balance	(5,228)	(1,678)	1,701	1,701	4,896

Capital Project Funds

FUND	FY20 Actual	FY 21 Actual	FY 22 Budget	FY22 Projected	FY23 Budget
4010 - Capital Improvement					
Revenues					
Investment Earnings	55	22	50	50	50
Other Financing Sources	-	110,000	-	-	-
Total Revenue	55	110,022	50	50	50
Expenditures					
Capital	-	-	110,000	-	110,000
Total Expenditures	-	-	110,000	-	110,000

Expenditures by Function					
General Government	-	-	110,000	-	110,000
Total Expenditures	-	-	110,000	-	110,000

Fund Balance					
Beginning Fund Balance	8,436	8,491	118,513	118,513	118,563
Revenue	55	110,022	50	50	50
Expenditures	-	-	110,000	-	110,000
Ending Fund Balance	8,491	118,513	8,563	118,563	8,613

Capital Project Funds

FUND	FY20 Actual	FY 21 Actual	FY 22 Budget	FY22 Projected	FY23 Budget
4020 - Library Capital Improvement					
Revenues					
Investment Earnings	184	75	150	100	50
Total Revenue	184	75	150	100	50
Expenditures					
Capital	-	-	25,531	-	25,500
Total Expenditures	-	-	25,531	-	25,500
Expenditures by Function					
Culture & Recreation	-	-	25,531	-	25,500
Total Expenditures	-	-	25,531	-	25,500
Fund Balance					
Beginning Fund Balance	25,097	25,281	25,356	25,356	25,456
Revenue	184	75	150	100	50
Expenditures	-	-	25,531	-	25,500
Ending Fund Balance	25,281	25,356	(25)	25,456	6

Capital Project Funds

FUND	FY20 Actual	FY 21 Actual	FY 22 Budget	FY22 Projected	FY23 Budget
4099 - Railroad Crossing Levy					
Revenues					
Taxes & Assessments	11	-	-	-	-
Investment Earnings	189	12	-	-	-
Other Financing Sources	8,000	4,915	-	-	-
Total Revenue	8,200	4,927	-	-	-
Expenditures					
Debt Service	32,172	30,960	-	-	-
Total Expenditures	32,172	30,960	-	-	-

Expenditures by Function					
Debt Service	32,172	30,960	-	-	-
Total Expenditures	32,172	30,960	-	-	-

Fund Balance					
Beginning Fund Balance	50,007	26,035	2	2	2
Revenue	8,200	4,927	-	-	-
Expenditures	32,172	30,960	-	-	-
Ending Fund Balance	26,035	2	2	2	2

Enterprise Funds

FUND	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Projected	FY23 Budget
5210 - Water					
Revenues					
Intergovernmental Revenue	8,224	21,907	-	-	-
Charge for Services	1,646,239	2,071,414	1,898,227	1,910,781	1,985,568
Miscellaneous Revenue	5	-	-	-	-
Investment Earnings	9,917	4,801	4,000	850	850
Total Revenue	1,664,385	2,098,122	1,902,227	1,911,631	1,986,418
Expenses					
Personnel & Benefits	488,160	511,092	565,400	565,400	631,806
Operations	545,399	576,250	679,231	686,544	741,487
Capital	-	-	1,222,000	1,222,000	781,215
Debt Service	2,171	-	-	-	-
Other Financing Uses	327,590	337,740	-	-	-
Total Expenditures	1,363,320	1,425,082	2,466,631	2,473,944	2,154,508
Expenses by Function					
Public Works	878,780	902,201	2,289,701	2,297,014	1,965,564
Debt Service	2,171	-	-	-	-
Miscellaneous	302,556	345,404	1,500	1,500	1,500
Other Financing Uses	179,813	177,477	175,430	175,430	187,444
Total Expenditures	1,363,320	1,425,082	2,466,631	2,473,944	2,154,508
Working Capital					
Beginning Working Capital	1,377,645	1,358,700	2,121,036	2,121,036	1,558,723
Revenue	1,664,385	2,098,122	1,902,227	1,911,631	1,986,418
Expenditures	1,363,320	1,425,082	2,466,631	2,473,944	2,154,508
Ending Working Capital	1,678,710	2,031,740	1,556,632	1,558,723	1,390,633

Enterprise Funds

FUND	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Projected	FY23 Budget
5310 - Sewer					
Revenues					
Intergovernmental Revenue	243,646	454,845	-	-	313,000
Charge for Services	2,519,581	2,800,076	3,069,312	2,922,327	2,961,571
Miscellaneous Revenue	46,393	-	-	-	-
Investment Earnings	17,517	7,900	6,500	1,000	1,000
Total Revenue	2,827,137	3,262,821	3,075,812	2,923,327	3,275,571
Expenditures					
Personnel & Benefits	687,713	732,074	668,017	668,017	721,889
Operations	662,357	918,211	839,771	843,488	941,938
Capital	-	-	827,500	827,500	1,002,035
Debt Service	328,893	326,265	780,652	780,652	765,612
Other Financing Uses	1,011,280	1,251,924	-	-	-
Total Expenditures	2,690,243	3,228,474	3,115,940	3,119,657	3,431,474
Expenditures by Function					
Public Works	1,121,750	1,414,299	2,101,032	2,104,749	2,414,087
Debt Service	328,893	326,265	781,002	781,002	765,962
Miscellaneous	1,002,499	1,251,282	-	-	1,500
Other Financing Uses	237,101	236,627	233,906	233,906	249,925
Total Expenditures	2,690,243	3,228,473	3,115,940	3,119,657	3,431,474
Working Capital					
Beginning Working Capital	1,371,731	1,383,309	1,829,004	1,829,004	1,632,674
Revenue	2,827,137	3,262,821	3,075,812	2,923,327	3,275,571
Expenditures	2,690,243	3,228,474	3,115,940	3,119,657	3,431,474
Ending Working Capital	1,508,625	1,417,656	1,788,876	1,632,674	1,476,771

Enterprise Funds

FUND	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Projected	FY23 Budget
5410 - Solid Waste					
Revenues					
Intergovernmental Revenue	9,733	31,692	-	-	-
Charge for Services	2,473,555	2,651,244	2,603,006	2,586,500	2,342,818
Miscellaneous Revenue	13	20	1,200	-	-
Investment Earnings	(278)	560	-	1,000	1,000
Total Revenue	2,483,023	2,683,516	2,604,206	2,587,500	2,343,818
Expenditures					
Personnel & Benefits	592,422	721,982	668,758	668,758	713,412
Operations	1,505,425	1,575,513	1,637,738	1,635,892	1,251,621
Capital	-	-	90,000	90,000	412,500
Debt Service	3,026	1,535	-	-	-
Other Financing Uses	129,141	138,749	-	-	-
Total Expenditures	2,230,014	2,437,779	2,396,496	2,394,650	2,377,533
Expenditures by Function					
Public Works	1,899,608	2,084,588	2,186,863	2,189,517	2,154,398
Debt Service	3,026	1,535	-	-	-
Miscellaneous	127,065	147,272	-	1,500	1,500
Other Financing Uses	203,732	210,363	209,633	209,633	221,635
Total Expenditures	2,233,431	2,443,758	2,396,496	2,400,650	2,377,533
Working Capital					
Beginning Working Capital	60,291	120,510	484,675	484,675	671,525
Revenue	2,483,023	2,683,516	2,604,206	2,587,500	2,343,818
Expenditures	2,230,014	2,437,779	2,396,496	2,394,650	2,377,533
Ending Working Capital	313,300	366,247	692,385	677,525	637,810

Enterprise Funds

FUND	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Projected	FY23 Budget
5510 - Ambulance Services					
Revenues					
Taxes & Assessments	28,628	29,263	30,543	35,230	37,193
Intergovernmental Revenue	234,861	264,797	277,318	277,318	264,954
Charge for Services	1,890,558	1,968,915	2,076,400	2,076,400	2,136,400
Miscellaneous Revenue	1,000	4,707	-	-	-
Investment Earnings	1,714	1,375	1,200	500	500
Other Financing Sources	2,113	-	-	-	-
Total Revenue	2,158,874	2,269,057	2,385,461	2,389,448	2,439,047
Expenditures					
Personnel & Benefits	1,315,968	1,347,876	1,538,761	1,588,090	1,518,945
Operations	314,595	404,924	394,437	394,437	442,752
Capital	-	-	54,400	54,400	190,000
Other Financing Uses	68,647	85,736	-	-	-
Total Expenditures	1,699,210	1,838,536	1,987,598	2,036,927	2,151,697
Expenditures by Function					
Public Safety	1,482,946	1,613,201	1,847,254	1,896,583	2,001,742
Miscellaneous	78,792	83,354	-	-	-
Other Financing Uses	137,472	141,982	140,344	140,344	149,955
Total Expenditures	1,699,210	1,838,537	1,987,598	2,036,927	2,151,697
Working Capital					
Beginning Working Capital	477,670	821,436	903,120	903,120	1,255,642
Revenue	2,158,874	2,269,057	2,385,461	2,389,448	2,439,047
Expenditures	1,699,210	1,838,536	1,987,598	2,036,927	2,151,697
Ending Working Capital	937,334	1,251,957	1,300,983	1,255,641	1,542,992

Permanent Funds

FUND	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Projected	FY23 Budget
8010 - Perptual Cemetery					
Revenues					
Charge for Services	2,975	4,344	2,500	1,500	2,500
Investment Earnings	2,566	1,190	1,500	300	1,500
Total Revenue	5,541	5,534	4,000	1,800	4,000
Expenditures					
Other Financing Uses	2,566	679	1,500	300	1,500
Total Expenditures	2,566	679	1,500	300	1,500

Expenditures by Function					
Other Financing Uses	2,566	679	1,500	300	1,500
Total Expenditures	2,566	679	1,500	300	1,500

Fund Balance					
Beginning Fund Balance	241,903	244,878	249,733	249,733	251,233
Revenue	5,541	5,534	4,000	1,800	4,000
Expenditures	2,566	679	1,500	300	1,500
Ending Fund Balance	244,878	249,733	252,233	251,233	253,733

2190 Comprehensive Liability

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Revenue							
310000 TAXES/ASSESSMENTS							
	311010 REAL PROPERTY TAXES	142,483	948	-	10	-	
	311021 MOBILE HOME TAXES	143	61	-	2	-	
	311022 PERSONAL PROPERTY TAXES	779	44	-	630	-	
	312000 PEN & INT ON DELINQ TAXES	331	62	-	3	-	
	TAXES/ASSESSMENTS	143,737	1,115	-	645	-	
370000 INVESTMENT EARNINGS							
	371010 INTEREST & DIVIDEND	(1,138)	59	-	5	-	
	INVESTMENT EARNINGS	(1,138)	59	-	5	-	
380000 OTHER FINANCING SOURCES							
	383080 TRANSFER IN	175,092	-	-	-	-	
	OTHER FINANCING SOURCES	175,092	-	-	-	-	
	TOTAL REVENUE	317,691	1,174	-	650	-	

2190 Comprehensive Liability

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Expenditures							
460 NON-DEPARTMENTAL							
	510330 COMP LIABILITY INSURANCE						
	510 LIABILITY INSURANCE	271,492	-	-	-	-	
	512 INSURANCE ON BUILDINGS	29,747	-	-	-	-	
	513 INS ON VEHICLES & EQUIP	20,639	-	-	-	-	
	520 SURETY BONDS/EMPLOYEES	848	-	-	-	-	
	COMP LIABILITY INSURANCE	322,726	-	-	-	-	
	521000 INTERFUND OP TRANSFERS						
	821 SURETY BONDS/EMPLOYEES	-	-	-	-	21,000	
	INTERFUND OP TRANSFERS	-	-	-	-	21,000	
	TOTAL EXPENDITURES	322,726	-	-	-	21,000	
	NET REVENUE OVER/ (UNDER) EXPENDITURES	(5,035)	1,174	-	650	(21,000)	

2310 Urban Renewal District

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Revenue							
310000 TAXES/ASSESSMENTS							
311010	REAL PROPERTY TAXES	371,424	395,942	411,586	550,000	585,164	
311022	PERSONAL PROPERTY TAXES	6,073	7,632	4,500	4,500	6,500	
312000	PEN & INT ON DELINQ TAXES	1,759	1,509	500	500	500	
	TAXES/ASSESSMENTS	379,256	405,083	416,586	555,000	592,164	
330000 INTERGOVERNMENTAL REVENUES							
335230	STATE ENTITLEMENT FUNDS	40,967	40,967	40,967	40,967	40,967	
	INTERGOVERNMENTAL REVENUES	40,967	40,967	40,967	40,967	40,967	
360000 MISCELLANEOUS REVENUES							
363010	SPECIAL ASSESSMENTS	5,680	2,370	2,347	2,347	-	
	MISCELLANEOUS REVENUES	5,680	2,370	2,347	2,347	-	
370000 INVESTMENT EARNINGS							
371010	INTEREST & DIVIDEND	3,504	1,413	1,000	1,000	750	
	INVESTMENT EARNINGS	3,504	1,413	1,000	1,000	750	
	TOTAL REVENUE	429,407	449,834	460,900	599,314	633,881	

2310 Urban Renewal District

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Expenditures							
400 NON-DEPARTMENTAL							
470300 ECONOMIC DEVELOPMENT							
	331 LEGAL NOTICES	180	20	500	100	500	
	350 PROFESSIONAL SERVICES	11,625	76,130	15,000	15,000	7,000	
	940 CAPITAL OUTLAY	869,787	186,578	287,000	287,000	492,000	Downtown CIP \$386,000
	ECONOMIC DEVELOPMENT	881,593	262,727	302,500	302,100	499,500	
490500 DEBT SERVICE PAYMENTS							
	610 PRINCIPAL	90,000	95,000	95,000	95,000	100,000	
	620 INTEREST	68,575	65,875	63,025	63,025	60,175	
	630 PAYING AGENT FEES/SER CHG	350	350	350	350	350	
	DEBT SERVICE PAYMENTS	158,925	161,225	158,375	158,375	160,525	
	TOTAL EXPENDITURES	1,040,518	423,952	460,875	460,475	660,025	
	NET REVENUE OVER/ (UNDER) EXPENDITURES	(611,111)	25,882	25	138,839	(26,144)	

2372 Permissive Health Insurance

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Revenue							
310000 TAXES/ASSESSMENTS							
	311010 REAL PROPERTY TAXES	448,218	515,517	527,700	535,495	556,396	
	311021 MOBILE HOME TAXES	396	503	500	500	675	
	311022 PERSONAL PROPERTY TAXES	2,452	3,066	2,500	2,500	3,620	
	312000 PEN & INT ON DELINQ TAXES	948	752	500	500	500	
	TAXES/ASSESSMENTS	452,014	519,838	531,200	538,995	561,191	
370000 INVESTMENT EARNINGS							
	371010 INTEREST & DIVIDEND	1,343	544	150	150	150	
	INVESTMENT EARNINGS	1,343	544	150	150	150	
	TOTAL REVENUE	453,357	520,382	531,350	539,145	561,341	

2372 Permissive Health Insurance

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Expenditures							
460 NON-DEPARTMENTAL							
	521000 INTERFUND OP TRANSFERS						
821	TRANSFER TO OTHER FUNDS	437,775	525,721	539,100	539,100	603,500	
	INTERFUND OP TRANSFERS	437,775	525,721	539,100	539,100	603,500	
	TOTAL EXPENDITURES	437,775	525,721	539,100	539,100	603,500	
	NET REVENUE OVER/ (UNDER) EXPENDITURES	15,582	(5,339)	(7,750)	45	(42,159)	

2397 CDBG Revolving Loan

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Revenue							
330000 INTERGOVERNMENTAL REVENUES							
331010	COMMUNITY DEV BLOCK GRANT	-	-	-	-	-	
	INTERGOVERNMENTAL REVENUES	-	-	-	-	-	
370000 INVESTMENT EARNINGS							
371010	INTEREST & DIVIDEND	11,899	8,180	10,000	300	300	
373010	INTEREST CDBG LOAN	-	9,027	10,000	7,000	12,000	
	INVESTMENT EARNINGS	11,899	17,207	20,000	7,300	12,300	
	TOTAL REVENUE	11,899	17,207	20,000	7,300	12,300	

2397 CDBG Revolving Loan

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Expenditures							
400 NON-DEPARTMENTAL							
	470320 GRANTS/ECONOMIC DEVELP						
	411 SPECIAL PROJECTS CDBG	-	13,590	-	7,500	14,000	
	740 GRANT EXPENDITURES	9,192	-	14,000	-	-	
	GRANTS/ECONOMIC DEVELP	9,192	13,590	14,000	7,500	14,000	
	TOTAL EXPENDITURES	9,192	13,590	14,000	7,500	14,000	
	NET REVENUE OVER/ (UNDER) EXPENDITURES	2,707	3,617	6,000	(200)	(1,700)	

2399 Impact Fees

Account	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Revenue							
340000 CHARGES FOR SERVICES							
341072	POLICE IMPACT FEES	33,763	16,339	11,790	9,252	5,830	
341073	FIRE/EMS IMPACT FEE	14,086	83,211	107,592	95,450	53,280	
341074	PARKS/RECREATION IMPACT	15,807	118,830	145,980	121,050	76,175	
341075	TRANSPORTATION IMPACT	127,181	140,198	176,706	126,070	101,860	
	CHARGES FOR SERVICES	190,838	358,578	442,068	351,822	237,145	
 370000 INVESTMENT EARNINGS							
371010	INTEREST & DIVIDEND	2,301	1,439	1,500	300	500	
	INVESTMENT EARNINGS	2,301	1,439	1,500	300	500	
	TOTAL REVENUE	193,139	360,016	443,568	352,122	237,645	

2399 Impact Fees

Account	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget
Expenditures						
431 LAW ENFORCEMENT						
	420100 OPERATING ACCOUNT					
940	CAPITAL OUTLAY	22,938	6,900	35,000	31,076	30,000
	OPERATING ACCOUNT	<u>22,938</u>	<u>6,900</u>	<u>35,000</u>	<u>31,076</u>	<u>30,000</u>
441 FIRE						
	420400 OPERATING ACCOUNTS					
940	CAPITAL OUTLAY	25,149	-	11,000	77,344	155,000
	OPERATING ACCOUNTS	<u>25,149</u>	<u>-</u>	<u>11,000</u>	<u>77,344</u>	<u>155,000</u>
451 STREET DEPARTMENT						
	430240 STREET DEPARTMENT					
350	PROFESSIONAL SERVICES	3,919	-	-	-	-
960	INFRASTRUCTURE/WATER/SEWE	5,059	-	350,000	-	620,000
976	VEHICLES	-	10,006	-	-	-
	STREET DEPARTMENT	<u>8,978</u>	<u>10,006</u>	<u>350,000</u>	<u>-</u>	<u>620,000</u>
453 PARKS DEPARTMENT						
	460430 PARKS OPERATING					
350	PROFESSIONAL SERVICES	-	-	-	11,650	-
940	CAPITAL OUTLAY	3,883	10,643	68,500	-	322,000
	PARKS OPERATING	<u>3,883</u>	<u>10,643</u>	<u>68,500</u>	<u>11,650</u>	<u>322,000</u>
	TOTAL EXPENDITURES	<u>60,948</u>	<u>27,549</u>	<u>464,500</u>	<u>120,070</u>	<u>1,127,000</u>
	NET REVENUE OVER/ (UNDER) EXPENDITURES	<u>132,191</u>	<u>332,467</u>	<u>(20,932)</u>	<u>232,052</u>	<u>(889,355)</u>

Notes

2400 Light Maintenance

Account	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Revenue							
360000 MISCELLANEOUS REVENUES							
363010	SPECIAL ASSESSMENTS	145,596	147,291	149,600	149,600	149,600	
363040	PEN & INT ON SPEC ASSESS	384	284	300	300	2,850	
	MISCELLANEOUS REVENUES	145,980	147,575	149,900	149,900	152,450	
370000 INVESTMENT EARNINGS							
371010	INTEREST & DIVIDEND	388	240	250	250	250	
	INVESTMENT EARNINGS	388	240	250	250	250	
	TOTAL REVENUE	146,369	147,814	150,150	150,150	152,700	

2400 Light Maintenance

Account	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Expenditures							
400 NON-DEPARTMENTAL							
420100 OPERATING ACCOUNT							
	231 REP & MAINT SUPPLIES	1,884	3,803	10,000	10,000	10,000	
	340 UTILITY/STREET LIGHTS	66,739	64,822	69,000	69,000	73,000	
	361 REP & MAINT-GENERAL	360	3,870	6,000	6,000	5,000	
	362 REP & MAINT-VEHICLES	204	-	1,000	1,000	750	
	960 INFRASTRUCTURE/WATER/SEWER/STR	52,345	88,176	65,000	65,000	62,000	
	OPERATING ACCOUNT	121,532	160,671	151,000	151,000	150,750	
	TOTAL EXPENDITURES	121,532	160,671	151,000	151,000	150,750	
	NET REVENUE OVER/ (UNDER) EXPENDITURES	24,837	(12,856)	(850)	(850)	1,950	

2500 Street Maintenance

Account	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget
Revenue						
320000 LICENSES AND PERMITS						
323000	NON-BUS LIC AND PERMITS	16,600	7,006	6,000	15,000	10,000
	LICENSES AND PERMITS	16,600	7,006	6,000	15,000	10,000
330000 INTERGOVERNMENTAL REVENUES						
335050	STATE SHARE PENSION	296	222	-	-	-
	INTERGOVERNMENTAL REVENUES	296	222	-	-	-
340000 CHARGES FOR SERVICES						
343015	PARKING METERS AND FEES	-	58	75	500	500
	CHARGES FOR SERVICES	-	58	75	500	500
360000 MISCELLANEOUS REVENUES						
360000	MISCELLANEOUS REVENUE	2,257	4,040	2,500	2,500	2,500
363010	SPECIAL ASSESSMENTS	1,003,569	1,005,880	1,278,988	1,278,988	1,323,753
363040	PEN & INT ON SPEC ASSESS	2,567	1,891	1,900	1,900	1,900
	MISCELLANEOUS REVENUES	1,008,393	1,011,811	1,283,388	1,283,388	1,328,153
370000 INVESTMENT EARNINGS						
371010	INTEREST & DIVIDEND	256	252	200	200	200
	INVESTMENT EARNINGS	256	252	200	200	200
380000 OTHER FINANCING SOURCES						
381070	INTERCAP/LOANS/NOTES	20,000	-	300,000	300,000	-
383000	INTERFUND OPERAT TRANSFER	32,944	40,634	40,702	40,702	52,694
	OTHER FINANCING SOURCES	52,944	40,634	340,702	340,702	52,694
	TOTAL REVENUE	1,078,489	1,059,983	1,630,365	1,639,790	1,391,547

3.5% Rate increase

Permissive health

2500 Street Maintenance

Account	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget
Expenditures						
451 STREET DEPARTMENT						
430210 STREET ADMINISTRATION						
110	SALARIES AND WAGES	29,686	31,691	35,457	18,460	37,074
120	OVERTIME	356	226	500	159	750
141	UNEMPLOYMENT INSURANCE	105	113	198	84	208
142	WORKERS' COMPENSATION	301	245	200	104	224
143	HEALTH INSURANCE	5,212	6,353	6,705	2,539	6,917
144	F.I.C.A.	1,801	1,899	2,229	1,114	2,345
145	P.E.R.S.	2,468	2,800	3,189	1,613	3,355
151	MEDICARE	421	444	521	261	548
210	OFFICE SUPPLIES	156	371	500	500	500
331	LEGAL NOTICES	175	-	300	300	300
350	PROFESSIONAL SERVICES	-	10,544	25,000	25,000	25,000
368	R&M-COMPUTER/OFFICE MACH	749	672	730	730	1,350
394	INTERFUND GOVERNMENTAL SU	5,306	5,609	8,900	8,900	9,000
510	LIABILITY INSURANCE	-	19,327	14,487	16,002	26,007
512	INSURANCE ON BUILDINGS	-	634	634	650	650
513	INS ON VEHICLES & EQUIP	-	3,839	3,987	4,197	4,265
	STREET ADMINISTRATION	46,736	84,768	103,537	80,613	118,493
430220 FACILITIES/CITY SHOP						
200	SUPPLIES	600	903	1,000	1,500	1,000
224	JANITOR CONTRACT/SUPPLIES	1,372	1,865	1,000	1,000	1,500
341	UTILITIES-GAS/ELECTRIC	3,787	3,548	4,200	4,200	4,500
342	UTILITIES-WTR,SWR,GARB	1,423	204	2,200	2,200	2,000
343	UTILITIES-PHONES	501	-	-	-	-
346	INTERNET SERVICE	1,957	2,880	3,650	3,650	3,650
347	CELLULAR PHONE	543	858	900	900	1,000
352	CONSULTANT SERVICES	4,278	-	-	-	-
357	SOFTWARE SERVICES	5,354	562	1,750	1,750	2,000
360	REP & MAINT SERVICES	3,981	-	5,000	5,000	6,000
924	BUILDING IMPROV	29,500	-	91,000	91,000	-
	FACILITIES/CITY SHOP	53,295	10,821	110,700	111,200	21,650
430240 STREET DEPARTMENT						
110	SALARIES AND WAGES	254,206	240,149	313,913	339,608	381,970
120	OVERTIME	17,829	24,250	25,000	25,000	28,000
141	UNEMPLOYMENT INSURANCE	969	957	1,900	1,900	2,293
142	WORKERS' COMPENSATION	23,383	17,957	20,244	20,244	24,012
143	HEALTH INSURANCE	39,697	44,791	60,456	60,456	65,205
144	F.I.C.A.	16,655	16,218	21,422	23,015	25,846
145	P.E.R.S.	23,514	22,194	27,028	29,307	32,378
148	CLOTHING ALLOWANCE	4,992	5,220	6,600	6,600	3,900
151	MEDICARE	3,895	3,793	5,010	5,383	6,045
231	REP & MAINT SUPPLIES	9,556	10,425	14,000	14,000	14,000
232	REP & MAINT-VEHICLES	23,783	11,890	25,000	25,000	25,000
233	REP & MAINT - STREET MATE	865	2,898	7,000	7,000	7,000

Park County IT
GIS

2500 Street Maintenance

Account	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	
	236 FUEL/OIL/DIESEL	20,509	16,433	23,460	23,460	24,500	
	255 SAFETY & RISK MANAGEMENT	-	-	500	500	500	
	317 UTILITY LOCATE SERVICES	386	739	1,000	1,000	1,000	
	350 PROFESSIONAL SERVICES	5,635	-	-	-	-	
	361 REP & MAINT-GENERAL	1,222	1,964	5,000	5,000	5,000	
	362 REP & MAINT-VEHICLES	24,867	26,701	49,000	49,000	54,000	
	368 R&M-COMPUTER/OFFICE MACH	3,370	3,300	3,600	3,600	6,302	Park County IT
	370 TRAVEL/LODGING/MEALS	200	183	350	350	500	Printer Maint \$250
	380 TRAINING SERVICES	493	240	500	500	750	
	471 ASPHALT	-	-	-	-	30,000	
	472 CHIP SEAL	-	-	-	-	30,000	
	630 PAYING AGENT FEES/SER CHG	-	-	-	-	-	
	940 CAPITAL OUTLAY	49,620	-	504,000	504,000	47,000	
	960 INFRASTRUCTURE/WATER/SEWE	25,661	225,423	-	-	69,854	
	976 VEHICLES	-	-	32,000	32,000	45,000	
	STREET DEPARTMENT	551,307	675,725	1,146,983	1,176,923	930,055	

2500 Street Maintenance

Account	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget
Expenditures (cont.)						
<u>451 STREET DEPARTMENT</u>						
490500 DEBT SERVICE PAYMENTS						
610	PRINCIPAL	84,667	87,990	116,003	116,003	119,621
620	INTEREST	12,582	5,068	12,361	12,361	6,238
	DEBT SERVICE PAYMENTS	<u>97,249</u>	<u>93,059</u>	<u>128,364</u>	<u>128,364</u>	<u>125,859</u>
510331 OTHER UNALLOCATED COSTS						
511	CLAIMS PAID/DEDUCTIBLE	-	1,500	1,500	1,500	1,500
	OTHER UNALLOCATED COSTS	<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
<u>451 STREET DEPARTMENT</u>						
521000 INTERFUND OP TRANSFERS						
392	ADMINISTRATIVE COST ALLOC	134,996	139,372	139,461	139,461	146,657
	INTERFUND OP TRANSFERS	<u>134,996</u>	<u>139,372</u>	<u>139,461</u>	<u>139,461</u>	<u>146,657</u>
	TOTAL EXPENDITURES	<u>883,584</u>	<u>1,005,244</u>	<u>1,630,545</u>	<u>1,638,061</u>	<u>1,344,214</u>
	NET REVENUE OVER/ (UNDER) EXPENDITURES	<u>194,905</u>	<u>54,738</u>	<u>(180)</u>	<u>1,729</u>	<u>47,333</u>

2600 Sidewalks

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Revenue							
360000 MISCELLANEOUS REVENUES							
	363030 SIDEWALK ASSESSMENTS	118,970	124,303	67,195	67,195	60,345	
	363040 PEN & INT ON SPEC ASSESS	295	238	-	200	200	
	MISCELLANEOUS REVENUES	119,265	124,542	67,195	67,395	60,545	
370000 INVESTMENT EARNINGS							
	371010 INTEREST & DIVIDEND	(684)	(383)	(300)	(300)	-	
	INVESTMENT EARNINGS	(684)	(383)	(300)	(300)	-	
	TOTAL REVENUE	118,581	124,159	66,895	67,095	60,545	

2600 Sidewalks

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Expenditures							
<u>400 NON-DEPARTMENTAL</u>							
	430240 STREET DEPARTMENT						
914	SIDEWALKS	184,764	90,583	-	-	-	
	STREET DEPARTMENT	184,764	90,583	-	-	-	
	TOTAL EXPENDITURES	184,764	90,583	-	-	-	
	NET REVENUE OVER/ (UNDER) EXPENDITURES	(66,183)	33,576	66,895	67,095	60,545	

2650 Business Improvement

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Revenue							
360000 MISCELLANEOUS REVENUES							
	363010 SPECIAL ASSESSMENTS	42,076	42,936	42,500	44,000	44,000	
	363040 PEN & INT ON SPEC ASSESS	260	150	150	150	150	
	MISCELLANEOUS REVENUES	42,336	43,086	42,650	44,150	44,150	
370000 INVESTMENT EARNINGS							
	371010 INTEREST & DIVIDEND	63	15	20	15	20	
	INVESTMENT EARNINGS	63	15	20	15	20	
	TOTAL REVENUE	42,399	43,101	42,670	44,165	44,170	

2650 Business Improvement

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Expenditures							
460 NON-DEPARTMENTAL							
	470100 ECONOMIC DEVELOPMENT						
	331 LEGAL NOTICES	192	-	-	-	-	
	350 PROFESSIONAL SERVICES	41,312	43,993	60,000	60,000	47,000	
	ECONOMIC DEVELOPMENT	41,504	43,993	60,000	60,000	47,000	
	TOTAL EXPENDITURES	41,504	43,993	60,000	60,000	47,000	
	NET REVENUE OVER/ (UNDER) EXPENDITURES	895	(892)	(17,330)	(15,835)	(2,830)	

2700 Park Improvement

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
		Revenue					
370000 INVESTMENT EARNINGS							
371010	INTEREST & DIVIDEND	513	209	-	40	-	
	INVESTMENT EARNINGS	513	209	-	40	-	
	TOTAL REVENUE	513	209	-	40	-	

2700 Park Improvement

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Expenditures							
400 NON-DEPARTMENTAL							
	460430 PARKS OPERATING						
800	OTHER OBJECTS	-	-	70,500	-	70,790	
	PARKS OPERATING	-	-	70,500	-	70,790	
	TOTAL EXPENDITURES	-	-	70,500	-	70,790	
	NET REVENUE OVER/ (UNDER) EXPENDITURES	513	209	(70,500)	40	(70,790)	

2750 LE Joint Equipment

Account	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Revenue							
370000 INVESTMENT EARNINGS							
371010	INTEREST & DIVIDEND	47	19	30	20	20	
	INVESTMENT EARNINGS	<u>47</u>	<u>19</u>	<u>30</u>	<u>20</u>	<u>20</u>	
	TOTAL REVENUE	<u>47</u>	<u>19</u>	<u>30</u>	<u>20</u>	<u>20</u>	

2750 LE Joint Equipment

Account	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Expenditures							
431 LAW ENFORCEMENT							
	420180 OTHER LAW ENFORCEMENT ACTIVITI						
220	OPERATING SUPPLIES	-	-	6,593	-	6,592	
	OTHER LAW ENFORCEMENT ACTIVITI	-	-	6,593	-	6,592	
	TOTAL EXPENDITURES	-	-	6,593	-	6,592	
	NET REVENUE OVER/ (UNDER) EXPENDITURES	47	19	(6,563)	20	(6,572)	

2820 Gax Tax

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Revenue							
330000 INTERGOVERNMENTAL REVENUES							
335040	GAS TAX APPORTIONMENT	149,401	150,519	151,175	150,163	150,000	
335041	GAS TAX - BARSAA	-	343,437	165,000	-	357,896	2022 Allocation \$192,896
	INTERGOVERNMENTAL REVENUES	149,401	493,956	316,175	150,163	507,896	
340000 CHARGES FOR SERVICES							
341011	SALE OF MISC ITEMS	350	150	150	250	150	
	CHARGES FOR SERVICES	350	150	150	250	150	
370000 INVESTMENT EARNINGS							
371010	INTEREST & DIVIDEND	944	245	500	100	100	
	INVESTMENT EARNINGS	944	245	500	100	100	
	TOTAL REVENUE	150,695	494,351	316,825	150,513	508,146	

2820 Gax Tax

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Expenditures							
510 GAS TAX							
430240 STREET DEPARTMENT							
	241 SIGNS	774	4,314	20,000	20,000	20,000	
	450 SAND/ICE SLICER	17,420	11,979	22,000	22,000	22,000	
	451 GRAVEL	15,699	4,045	25,000	25,000	25,000	
	452 OTHER STREET MATERIALS	1,545	817	-	-	-	
	471 ASPHALT	29,362	41,396	40,000	40,000	10,000	
	472 CHIP SEAL	29,345	-	40,000	40,000	10,000	
	474 PAINT & HEAT TAPE	6,068	9,344	50,000	50,000	50,000	
	475 DUST OIL	7,874	10,078	14,500	14,500	14,500	
	476 FLOW FILL	10,799	4,731	10,000	10,000	10,000	
	477 CHIPS FOR CHIP SEAL	20,918	-	15,000	15,000	15,000	
	960 INFRASTRUCTURE/WATER/SEWE	-	329,225	80,000	80,000	357,896	
	STREET DEPARTMENT	139,804	415,930	316,500	316,500	534,396	
	TOTAL EXPENDITURES	139,804	415,930	316,500	316,500	534,396	
	NET REVENUE OVER/ (UNDER) EXPENDITURES	10,891	78,422	325	(165,987)	(26,250)	

2991 ARPA

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Revenue							
330000 INTERGOVERNMENTAL REVENUES							
331992	AMERICAN RESCUE PLAN FUNDS	-	-	-	80,000	1,912,682	
	INTERGOVERNMENTAL REVENUES	-	-	-	80,000	1,912,682	
370000 INVESTMENT EARNINGS							
371010	INTEREST & DIVIDEND	-	185	-	750	750	
	INVESTMENT EARNINGS	-	185	-	750	750	
	TOTAL REVENUE	-	185	-	80,750	1,913,432	

2991 ARPA

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Expenditures							
<u>460 NON-DEPARTMENTAL</u>							
	521000 INTERFUND OP TRANSFER						
821	TRANSFER TO OTHER FUNDS	-	-	-	80,000	1,914,367	
	INTERFUND OP TRANSFER	-	-	-	80,000	1,914,367	
	TOTAL EXPENDITURES	-	-	-	80,000	1,914,367	
	NET REVENUE OVER/ (UNDER) EXPENDITURES	-	185	-	750	(935)	

3002 16 Fire Truck GOB

Account	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Revenue							
310000 TAXES/ASSESSMENTS							
	311010 REAL PROPERTY TAXES	35,917	50,242	60,000	68,000	50,824	
	311021 MOBILE HOME TAXES	53	51	50	50	50	
	311022 PERSONAL PROPERTY TAXES	196	300	450	450	300	
	312000 PEN & INT ON DELINQ TAXES	80	67	50	50	50	
	TAXES/ASSESSMENTS	36,247	50,659	60,550	68,550	51,224	
370000 INVESTMENT EARNINGS							
	371010 INTEREST & DIVIDEND	241	64	25	25	25	
	INVESTMENT EARNINGS	241	64	25	25	25	
	TOTAL REVENUE	36,488	50,723	60,575	68,575	51,249	

3002 16 Fire Truck GOB

Expenditures					
<u>470 DEBT SERVICE</u>					
490100 GEN OBLIGATION BONDS					
610 PRINCIPAL	30,000	35,000	35,000	35,000	30,000
620 INTEREST	20,894	20,294	19,594	19,594	18,894
630 PAYING AGENT FEES/SER CHG	350	350	350	350	350
GEN OBLIGATION BONDS	51,244	55,644	54,944	54,944	49,244
TOTAL EXPENDITURES	51,244	55,644	54,944	54,944	49,244
NET REVENUE OVER/ (UNDER) EXPENDITURES	(14,756)	(4,920)	5,631	13,631	2,005

3003 00 Fire Truck GOB

Account	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Revenue							
310000 TAXES/ASSESSMENTS							
	311010 REAL PROPERTY TAXES	23,568	158	-	5	-	
	311021 MOBILE HOME TAXES	32	16	-	1	-	
	311022 PERSONAL PROPERTY TAXES	129	8	-	121	-	
	312000 PEN & INT ON DELINQ TAXES	82	17	-	2	-	
	TAXES/ASSESSMENTS	23,810	199	-	129	-	
370000 INVESTMENT EARNINGS							
	371010 INTEREST & DIVIDEND	166	15	-	-	-	
	INVESTMENT EARNINGS	166	15	-	-	-	
	TOTAL REVENUE	23,976	214	-	129	-	

3003 00 Fire Truck GOB

Account	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Expenditures							
470 DEBT SERVICE							
	490100 GEN OBLIGATION BONDS						
	610 PRINCIPAL	35,000	-	-	-	-	
	620 INTEREST	700	-	-	-	-	
	630 PAYING AGENT FEES/SER CHG	350	-	-	-	-	
	GEN OBLIGATION BONDS	36,050	-	-	-	-	
	TOTAL EXPENDITURES	36,050	-	-	-	-	
	NET REVENUE OVER/ (UNDER) EXPENDITURES	(12,074)	214	-	129	-	

3200 West End TIF

Account	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Revenue							
310000 TAXES/ASSESSMENTS							
311010	REAL PROPERTY TAXES	86,972	91,528	90,000	122,203	120,000	
311022	PERSONAL PROPERTY TAXES	40,600	36,621	40,000	34,222	35,000	
	TAXES/ASSESSMENTS	127,572	128,149	130,000	156,425	155,000	
330000 INTERGOVERNMENTAL REVENUES							
335230	STATE ENTITLEMENT FUNDS	13,189	13,189	13,189	13,189	13,189	
	INTERGOVERNMENTAL REVENUES	13,189	13,189	13,189	13,189	13,189	
370000 INVESTMENT EARNINGS							
371010	INTEREST & DIVIDEND	2,332	1,134	1,000	1,000	1,000	
	INVESTMENT EARNINGS	2,332	1,134	1,000	1,000	1,000	
	TOTAL REVENUE	143,093	142,472	144,189	170,614	169,189	

3200 West End TIF

Account	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Expenditures							
460 NON-DEPARTMENTAL							
	430520 FACILITIES/CAPITAL OUTLAY						
361	REP & MAINT-GENERAL	-	-	365,000	-	483,000	
	FACILITIES/CAPITAL OUTLAY	-	-	365,000	-	483,000	
	490200 REVENUE BONDS						
610	PRINCIPAL	60,000	62,000	66,000	66,000	69,000	
620	INTEREST	14,438	12,169	9,807	9,807	7,313	
	REVENUE BONDS	74,438	74,169	75,807	75,807	76,313	
	TOTAL EXPENDITURES	74,438	74,169	440,807	75,807	559,313	
	NET REVENUE OVER/ (UNDER) EXPENDITURES	68,655	68,303	(296,618)	94,807	(390,124)	

3400 SID Revolving

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Revenue							
370000 INVESTMENT EARNINGS							
371010	INTEREST & DIVIDEND	177	72	100	50	50	
	INVESTMENT EARNINGS	177	72	100	50	50	
	TOTAL REVENUE	177	72	100	50	50	

3400 SID Revolving

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Expenditures							
<u>470 DEBT SERVICE</u>							
	521000 INTERFUND OP TRANSFERS						
822	TRANSFER TO GENERAL FUND INTERFUND OP TRANSFERS	-	-	-	-	-	
	TOTAL EXPENDITURES	-	-	-	-	-	
	NET REVENUE OVER/ (UNDER) EXPENDITURES	177	72	100	50	50	

3550 SID 179 - West End

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Revenue							
360000 MISCELLANEOUS REVENUES							
363020	BOND INT & PRINC ASSESSME	34,563	34,513	34,406	47,538	29,836	
	MISCELLANEOUS REVENUES	34,563	34,513	34,406	47,538	29,836	
370000 INVESTMENT EARNINGS							
371010	INTEREST & DIVIDEND	190	79	100	20	20	
	INVESTMENT EARNINGS	190	79	100	20	20	
	TOTAL REVENUE	34,752	34,591	34,506	47,558	29,856	

3550 SID 179 - West End

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Expenditures							
<u>470 DEBT SERVICE</u>							
	490300 SPEC IMPROVEMENT BONDS						
610	PRINCIPAL	26,000	27,000	29,000	29,000	30,000	
620	INTEREST	6,356	5,381	4,350	4,350	3,244	
	SPEC IMPROVEMENT BONDS	<u>32,356</u>	<u>32,381</u>	<u>33,350</u>	<u>33,350</u>	<u>33,244</u>	
	TOTAL EXPENDITURES	<u>32,356</u>	<u>32,381</u>	<u>33,350</u>	<u>33,350</u>	<u>33,244</u>	
	NET REVENUE OVER/ (UNDER) EXPENDITURES	<u>2,396</u>	<u>2,210</u>	<u>1,156</u>	<u>14,208</u>	<u>(3,388)</u>	

3955 SID 180 - Carol Lane

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Revenue							
360000 MISCELLANEOUS REVENUES							
363020	BOND INT & PRINC ASSESSME	3,747	3,563	3,379	3,379	3,195	
363040	PEN & INT ON SPEC ASSESS	9	-	-	-	-	
	MISCELLANEOUS REVENUES	3,756	3,563	3,379	3,379	3,195	
370000 INVESTMENT EARNINGS							
371010	INTEREST & DIVIDEND	(57)	(13)	-	-	-	
	INVESTMENT EARNINGS	3,699	3,550	3,379	3,379	3,195	
	TOTAL REVENUE	3,699	3,550	3,379	3,379	3,195	
	NET REVENUE OVER/ (UNDER) EXPENDITURES	3,699	3,550	3,379	3,379	3,195	

4010 Capital Improvement

Account	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Revenue							
370000 INVESTMENT EARNINGS							
371010	INTEREST & DIVIDEND	55	22	50	50	50	
	INVESTMENT EARNINGS	<u>55</u>	<u>22</u>	<u>50</u>	<u>50</u>	<u>50</u>	
380000 OTHER FINANCING SOURCES							
383006	TRANSFER IN FROM FUND	-	110,000	-	-	-	
	OTHER FINANCING SOURCES	<u>-</u>	<u>110,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	
	TOTAL REVENUE	<u>55</u>	<u>110,022</u>	<u>50</u>	<u>50</u>	<u>50</u>	

4010 Capital Improvement

Account	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Expenditures							
<u>460 NON-DEPARTMENTAL</u>							
	411810 CAPITAL IMPROVEMENTS						
	940 CAPITAL OUTLAY	-	-	110,000	-	110,000	
	CAPITAL IMPROVEMENTS	-	-	110,000	-	110,000	
	TOTAL EXPENDITURES	-	-	110,000	-	110,000	
	NET REVENUE OVER/ (UNDER) EXPENDITURES	55	110,022	(109,950)	50	(109,950)	

4020 Library Capital Improvement

Account	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Revenue							
370000 INVESTMENT EARNINGS							
371010	INTEREST & DIVIDEND INVESTMENT EARNINGS	184	75	150	100	50	
		<u>184</u>	<u>75</u>	<u>150</u>	<u>100</u>	<u>50</u>	
	TOTAL REVENUE	<u>184</u>	<u>75</u>	<u>150</u>	<u>100</u>	<u>50</u>	

4020 Library Capital Improvement

Account	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Expenditures							
501 LIBRARY SERVICES							
	460180 LIBRARY EXTENSION						
940	CAPITAL OUTLAY	-	-	25,531	-	25,500	
	LIBRARY EXTENSION	-	-	25,531	-	25,500	
	TOTAL EXPENDITURES	-	-	25,531	-	25,500	
	NET REVENUE OVER/ (UNDER) EXPENDITURES	184	75	(25,381)	100	(25,450)	

4099 Railroad Crossing Levy

Account	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
		Revenue					
310000 TAXES/ASSESSMENTS							
311021	MOBILE HOME TAXES	6	-	-	-	-	
312000	PEN & INT ON DELINQ TAXES	5	-	-	-	-	
	TAXES/ASSESSMENTS	11	-	-	-	-	
370000 INVESTMENT EARNINGS							
371010	INTEREST & DIVIDEND	189	12	-	-	-	
	INVESTMENT EARNINGS	189	12	-	-	-	
380000 OTHER FINANCING SOURCES							
383006	TRANSFER IN FROM FUND	8,000	4,915	-	-	-	
	OTHER FINANCING SOURCES	8,000	4,915	-	-	-	
	TOTAL REVENUE	8,200	4,927	-	-	-	

4099 Railroad Crossing Levy

Account	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Expenditures							
400 NON-DEPARTMENTAL							
	490500 DEBT SERVICE PAYMENTS						
	610 PRINCIPAL	30,374	30,616	-	-	-	
	620 INTEREST	1,798	344	-	-	-	
	DEBT SERVICE PAYMENTS	32,172	30,960	-	-	-	
	TOTAL EXPENDITURES	32,172	30,960	-	-	-	
	NET REVENUE OVER/ (UNDER) EXPENDITURES	(23,972)	(26,033)	-	-	-	

5210 Water

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Revenue							
330000 INTERGOVERNMENTAL REVENUES							
335050	STATE SHARE PENSION	8,224	21,907	-	-	-	
	INTERGOVERNMENTAL REVENUES	8,224	21,907	-	-	-	
340000 CHARGES FOR SERVICES							
342055	BAD DEBT RECOVERY	11	(987)	-	-	-	
343021	METERED WATER SALES	1,499,949	1,730,941	1,567,784	1,643,966	1,753,258	10% rate increase
343022	WATER TAPS	28,851	8,400	7,500	7,500	7,500	
343024	SALE OF WATER MAT & SUPPL	23,424	62,031	25,000	25,000	25,000	
343026	SYSTEM DEVELOPMENT FEE	91,878	255,883	293,943	219,227	194,810	
343027	MISC. WATER REVENUES	2,126	15,146	4,000	15,088	5,000	
	CHARGES FOR SERVICES	1,646,239	2,071,414	1,898,227	1,910,781	1,985,568	
360000 MISCELLANEOUS REVENUES							
363040	PEN & INT ON SPEC ASSESS	5	-	-	-	-	
	MISCELLANEOUS REVENUES	5	-	-	-	-	
370000 INVESTMENT EARNINGS							
371010	INTEREST & DIVIDEND	9,917	4,801	4,000	850	850	
	INVESTMENT EARNINGS	9,917	4,801	4,000	850	850	
	TOTAL REVENUE	1,664,385	2,098,121	1,902,227	1,911,631	1,986,418	

5210 Water

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Expenditures							
802 WATER DEPARTMENT							
430510 WATER ADMINISTRATION							
	110 SALARIES AND WAGES	35,246	45,227	59,262	59,262	61,988	
	120 OVERTIME	409	358	500	500	750	
	141 UNEMPLOYMENT INSURANCE	125	161	329	329	345	
	142 WORKERS' COMPENSATION	348	336	328	328	366	
	143 HEALTH INSURANCE	6,005	8,561	9,123	9,123	9,412	
	144 F.I.C.A.	2,134	2,698	3,705	3,705	3,890	
	145 P.E.R.S.	17,363	14,474	4,556	4,556	4,820	
	151 MEDICARE	499	631	867	867	910	
	210 OFFICE SUPPLIES	22	-	-	-	1,500	
	212 COMPUTER SUPPLIES	-	118	750	750	-	
	220 OPERATING SUPPLIES	518	349	1,200	1,200	1,000	
	224 JANITOR CONTRACT/SUPPLIES	1,600	1,357	1,500	1,500	1,500	
	331 LEGAL NOTICES	914	-	500	500	700	
	333 MEMBER/REGISTRATION FEES	718	1,365	1,500	1,500	1,500	
	346 INTERNET SERVICE	1,500	1,480	2,300	2,300	2,300	
	350 PROFESSIONAL SERVICES	5,325	135	25,000	25,000	25,000	
	352 CONSULTANT SERVICES	6,965	11,783	-	-	-	
	357 SOFTWARE SERVICES	585	2,620	3,000	3,000	3,000	
	368 R&M-COMPUTER/OFFICE MACH	2,803	4,206	1,000	1,000	1,700	Park County IT
	370 TRAVEL/LODGING/MEALS	85	16	750	750	1,000	
	380 TRAINING SERVICES	242	160	1,000	1,000	1,000	
	394 INTERFUND GOVERNMENTAL SU	5,306	5,609	8,900	8,900	9,000	
	510 LIABILITY INSURANCE	-	17,842	20,991	23,388	26,525	
	512 INSURANCE ON BUILDINGS	-	5,113	513	5,364	5,364	
	513 INS ON VEHICLES & EQUIP	-	1,606	1,302	1,367	1,379	
	535 LEASE AGREEMENTS	2,077	1,143	2,000	2,000	2,000	
	WATER ADMINISTRATION	90,787	127,348	150,876	158,189	166,949	

5210 Water

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Expenditures (cont.)							
802 WATER DEPARTMENT							
430515 WATER SERVICES							
	110 SALARIES AND WAGES	246,130	241,829	266,053	266,053	310,815	
	120 OVERTIME	20,864	21,004	26,000	26,000	27,500	
	141 UNEMPLOYMENT INSURANCE	955	954	1,643	1,643	1,897	
	142 WORKERS' COMPENSATION	22,748	17,899	17,498	17,498	19,868	
	143 HEALTH INSURANCE	49,169	54,214	60,456	60,456	62,370	
	144 F.I.C.A.	16,621	16,273	18,516	18,516	21,385	
	145 P.E.R.S.	23,400	23,252	26,840	26,840	30,997	
	148 CLOTHING ALLOWANCE	5,977	7,123	6,600	6,600	6,600	
	151 MEDICARE	3,887	3,806	4,330	4,330	5,001	
	231 REP & MAINT SUPPLIES	9,207	12,004	15,000	15,000	20,000	
	232 REP & MAINT-VEHICLES	2,058	1,741	5,000	5,000	10,000	
	236 FUEL/OIL/DIESEL	12,914	9,450	16,320	16,320	15,000	
	237 MAIN/HYDRANT/WELL PARTS	41,198	39,954	45,900	45,900	50,000	
	238 METER PARTS	45,019	65,570	80,000	80,000	80,000	
	255 SAFETY & RISK MANAGEMENT	-	-	500	500	750	
	317 UTILITY LOCATE SERVICES	766	850	1,000	1,000	1,000	
	341 UTILITIES-GAS/ELECTRIC	125,671	128,151	127,500	127,500	145,000	
	347 CELLULAR PHONE	2,538	2,237	3,200	3,200	3,200	
	350 PROFESSIONAL SERVICES	15,614	3,463	20,000	20,000	15,000	
	355 WATER ANALYSIS & TREATMEN	15,480	11,733	15,000	15,000	20,000	
	361 REP & MAINT-GENERAL	6,046	8,632	9,000	9,000	10,000	
	362 REP & MAINT-VEHICLES	8,141	14,200	10,000	10,000	15,000	
	368 R&M-COMPUTER/OFFICE MACH	4,217	4,289	6,500	6,500	7,150	Park County IT Printer maint \$250
	370 TRAVEL/LODGING/MEALS	233	27	1,275	1,275	1,275	
	380 TRAINING SERVICES	2,447	60	2,500	2,500	2,500	
	540 STATE FEE ASSESSMENTS	9,186	8,386	8,000	8,000	9,100	
	WATER SERVICES	690,487	697,100	794,631	794,631	891,408	

5210 Water

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Expenditures (cont.)							
802 WATER DEPARTMENT							
430520 FACILITIES/CAPITAL OUTLAY							
	220 OPERATING SUPPLIES	5,614	1,640	3,500	3,500	2,500	
	227 CAPITAL OUTLAY LESS THAN	-	3,857	7,500	7,500	5,000	
	341 UTILITIES-GAS/ELECTRIC	2,166	2,451	2,500	2,500	2,700	
	342 UTILITIES-WTR,SWR,GARB	2,362	151	2,500	2,500	2,500	
	343 UTILITIES-PHONES	(66)	-	-	-	-	
	361 REP & MAINT-GENERAL	10,382	4,975	25,000	25,000	25,000	
	924 BUILDING IMPROV	-	-	93,000	93,000	-	
	940 CAPITAL OUTLAY	-	-	99,000	99,000	144,000	
	960 INFRASTRUCTURE/WATER/SEWE	-	-	1,015,000	1,015,000	572,215	
	976 VEHICLES	-	-	-	-	40,000	
	995 WELL REHAB	-	-	15,000	15,000	25,000	
	FACILITIES/CAPITAL OUTLAY	20,456	13,075	1,263,000	1,263,000	818,915	
430570 CUSTOMER ACCTG/COLLECTION							
	110 SALARIES AND WAGES	43,576	31,933	39,471	39,471	42,674	
	120 OVERTIME	628	232	1,250	1,250	1,250	
	141 UNEMPLOYMENT INSURANCE	155	114	224	224	242	
	142 WORKERS' COMPENSATION	562	335	130	130	130	
	143 HEALTH INSURANCE	9,577	8,380	10,992	10,992	11,340	
	144 F.I.C.A.	2,659	1,874	2,525	2,525	2,723	
	145 P.E.R.S.	3,834	2,822	3,612	3,612	3,896	
	151 MEDICARE	622	438	590	590	637	
	213 BILLING SUPPLIES	3,725	4,701	4,800	4,800	4,800	
	310 COMM/TRANS(POSTAGE)	4,998	4,324	7,500	7,500	8,000	
	357 SOFTWARE SERVICES	2,129	2,300	1,900	1,900	2,000	
	368 R&M-COMPUTER/OFFICE MACH	998	1,048	1,200	1,200	1,600	Park County IT
	370 TRAVEL/LODGING/MEALS	-	-	500	500	500	
	380 TRAINING SERVICES	249	199	500	500	500	
	630 PAYING AGENT FEES/SER CHG	3,335	5,978	6,000	6,000	8,000	
	CUSTOMER ACCTG/COLLECTION	77,049	64,679	81,194	81,194	88,292	
490500 DEBT SERVICE PAYMENTS							
	620 INTEREST	1,821	-	-	-	-	
	630 PAYING AGENT FEES/SER CHG	350	-	-	-	-	
	DEBT SERVICE PAYMENTS	2,171	-	-	-	-	

5210 Water

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget
Expenditures (cont.)						
802 WATER DEPARTMENT						
510331 OTHER UNALLOCATED COSTS						
	131 COMPENSATED ABSENCES	(25,244)	2,131	-	-	-
	132 OTHER POST EMPLOYMENT BENEFITS	(90)	4,033	-	-	-
	511 CLAIMS PAID/DEDUCTIBLE	300	1,500	1,500	1,500	1,500
	830 DEPRECIATION	327,590	337,740	-	-	-
	OTHER UNALLOCATED COSTS	302,556	345,404	1,500	1,500	1,500
521000 INTERFUND OP TRANSFERS						
	392 ADMINISTRATIVE COST ALLOC	179,813	177,477	175,430	175,430	187,444
	INTERFUND OP TRANSFERS	179,813	177,477	175,430	175,430	187,444
	TOTAL EXPENDITURES	1,363,320	1,425,082	2,466,631	2,473,944	2,154,508
	NET REVENUE OVER/ (UNDER) EXPENDITURES	301,065	673,039	(564,404)	(562,313)	(168,090)

Notes

5310 Sewer

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Revenue							
330000 INTERGOVERNMENTAL REVENUES							
	331074 USDA RURAL DEVELOPMENT	205,168	22,500	-	-	-	
	334120 TREASURE STATE ENDOWMENT	27,500	-	-	-	-	
	334121 DNRC GRANTS	-	400,000	-	-	313,000	
	335050 STATE SHARE PENSION	10,978	32,345	-	-	-	
	INTERGOVERNMENTAL REVENUES	243,646	454,845	-	-	313,000	
340000 CHARGES FOR SERVICES							
	342055 BAD DEBT RECOVERY	(26)	44	-	-	-	
	343031 SEWER SERVICE CHARGES	2,398,959	2,457,962	2,685,359	2,625,000	2,703,741	3.5% Rate Increase
	343032 SEWER TAPS	31,099	10,689	5,000	5,000	5,000	
	343036 MISC SEWER REVENUE	7,621	13,330	5,000	13,000	5,000	
	343038 SYSTEM DEVELOPMENT FEE	81,928	318,051	373,953	279,327	247,830	
	CHARGES FOR SERVICES	2,519,581	2,800,076	3,069,312	2,922,327	2,961,571	
360000 MISCELLANEOUS REVENUES							
	360000 MISCELLANEOUS REVENUE	46,393	-	-	-	-	
	MISCELLANEOUS REVENUES	46,393	-	-	-	-	
370000 INVESTMENT EARNINGS							
	371010 INTEREST & DIVIDEND	17,517	7,900	6,500	1,000	1,000	
	INVESTMENT EARNINGS	17,517	7,900	6,500	1,000	1,000	
	TOTAL REVENUE	2,827,137	3,262,821	3,075,812	2,923,327	3,275,571	

5310 Sewer

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Expenditures							
803 SEWER DEPARTMENT							
430610 SEWER ADMINISTRATION							
	110 SALARIES AND WAGES	46,366	46,457	52,262	52,262	55,090	
	120 OVERTIME	514	370	500	500	750	
	141 UNEMPLOYMENT INSURANCE	164	166	290	290	307	
	142 WORKERS' COMPENSATION	443	344	311	311	351	
	143 HEALTH INSURANCE	7,589	8,762	9,343	9,343	9,639	
	144 F.I.C.A.	2,799	2,771	3,271	3,271	3,462	
	145 P.E.R.S.	45,129	70,783	4,680	4,680	4,953	
	151 MEDICARE	655	648	765	765	810	
	210 OFFICE SUPPLIES	642	416	1,000	1,000	1,500	
	224 JANITOR CONTRACT/SUPPLIES	1,343	1,347	1,500	1,500	1,500	
	331 LEGAL NOTICES	175	571	400	400	500	
	346 INTERNET SERVICE	1,647	1,816	2,570	2,570	2,570	
	350 PROFESSIONAL SERVICES	2,875	-	-	-	-	
	352 CONSULTANT SERVICES	4,518	138,302	20,000	20,000	15,000	
	357 SOFTWARE SERVICES	855	2,120	1,500	1,500	1,500	
	368 R&M-COMPUTER/OFFICE MACH	1,031	2,319	1,010	1,010	1,700	Park County IT
	394 INTERFUND GOVERNMENTAL SU	5,306	5,609	8,900	8,900	9,000	
	510 LIABILITY INSURANCE	-	28,250	31,324	33,140	28,581	
	512 INSURANCE ON BUILDINGS	-	35,280	35,280	36,185	36,185	
	513 INS ON VEHICLES & EQUIP	-	2,388	2,300	2,428	2,577	
	535 LEASE AGREEMENTS	968	1,902	2,000	868	2,000	
	SEWER ADMINISTRATION	123,019	350,619	179,206	180,923	177,975	
430620 FACILITIES							
	220 OPERATING SUPPLIES	1,091	753	1,000	1,000	1,000	
	341 UTILITIES-GAS/ELECTRIC	2,166	2,451	2,500	2,500	2,600	
	342 UTILITIES-WTR,SWR,GARB	959	-	1,500	1,500	1,500	
	343 UTILITIES-PHONES	908	-	-	-	-	
	347 CELLULAR PHONE	3,206	2,659	3,200	3,200	3,200	
	361 REP & MAINT-GENERAL	4,266	1,216	2,500	2,500	2,500	
	924 BUILDING IMPROV	-	-	93,000	93,000	-	
	FACILITIES	12,595	7,079	103,700	103,700	10,800	

5310 Sewer

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Expenditures (cont.)							
803 SEWER DEPARTMENT							
430625 SEWER SERVICES							
	110 SALARIES AND WAGES	133,156	146,280	152,749	152,749	159,808	
	120 OVERTIME	11,060	14,457	13,500	13,500	15,000	
	141 UNEMPLOYMENT INSURANCE	514	580	931	931	978	
	142 WORKERS' COMPENSATION	12,484	10,889	9,916	9,916	10,242	
	143 HEALTH INSURANCE	21,936	27,436	27,480	27,480	28,350	
	144 F.I.C.A.	8,722	9,717	10,493	10,493	11,024	
	145 P.E.R.S.	12,544	14,157	15,012	15,012	15,772	
	148 CLOTHING ALLOWANCE	2,828	3,464	3,000	3,000	3,000	
	151 MEDICARE	2,040	2,272	2,454	2,454	2,578	
	223 MAINTENANCE CLOTHING	(218)	(18)	-	-	-	
	231 REP & MAINT SUPPLIES	4,510	3,618	8,000	8,000	8,000	
	232 REP & MAINT-VEHICLES	798	1,869	5,000	5,000	5,000	
	236 FUEL/OIL/DIESEL	6,994	9,935	8,160	8,160	8,500	
	237 MAIN/HYDRANT/WELL PARTS	(704)	1,909	20,000	20,000	20,000	
	255 SAFETY & RISK MANAGEMENT	77	-	500	500	500	
	317 UTILITY LOCATE SERVICES	992	739	1,000	1,000	1,000	
	344 UTILITIES-GAS/ELECTRIC	8,803	7,509	9,500	9,500	9,500	
	350 PROFESSIONAL SERVICES	10,599	-	-	-	-	
	361 REP & MAINT-GENERAL	5,475	9,797	12,000	12,000	12,000	
	362 REP & MAINT-VEHICLES	8,297	7,146	8,000	8,000	10,000	
	368 R&M-COMPUTER/OFFICE MACH	1,389	772	3,000	3,000	4,050	Park County IT Printer Maint \$250
	370 TRAVEL/LODGING/MEALS	95	29	750	750	750	
	380 TRAINING SERVICES	-	50	500	500	500	

5310 Sewer

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Expenditures (cont.)							
803 SEWER DEPARTMENT							
430625 SEWER SERVICES							
	531 EQUIP RENTAL	5,364	5,364	6,000	6,000	3,600	
	983 MAINLINE REPLACEMENT	-	-	20,000	20,000	20,000	
	SEWER SERVICES	257,757	277,972	337,945	337,945	350,152	
430630 COLLECTION AND TRANSMISSION							
	940 CAPITAL OUTLAY	-	-	23,500	23,500	70,000	
	960 INFRASTRUCTURE/WATER/SEWE	-	-	605,000	605,000	586,535	
	COLLECTION AND TRANSMISSION	-	-	628,500	628,500	656,535	
430640 SEWER TREATMENT PLANT							
	110 SALARIES AND WAGES	215,716	218,339	201,371	201,371	227,225	
	120 OVERTIME	12,516	12,272	13,000	13,000	14,000	
	141 UNEMPLOYMENT INSURANCE	816	833	1,199	1,199	1,353	
	142 WORKERS' COMPENSATION	15,279	9,494	3,119	3,119	3,502	
	143 HEALTH INSURANCE	41,409	43,965	43,968	43,968	45,360	
	144 F.I.C.A.	14,004	14,400	13,514	13,514	15,254	
	145 P.E.R.S.	20,104	20,655	19,334	19,334	21,822	
	148 CLOTHING ALLOWANCE	4,931	4,800	3,600	3,600	4,800	
	151 MEDICARE	3,275	3,368	3,161	3,161	3,567	
	222 CHEMICALS	15,521	37,740	28,500	28,500	40,000	
	225 LABORATORY SUPPLIES	19,593	10,610	14,500	14,500	12,000	
	231 REP & MAINT SUPPLIES	19,358	19,553	18,600	18,600	25,000	
	232 REP & MAINT-VEHICLES	316	866	775	775	775	
	236 FUEL/OIL/DIESEL	2,265	4,859	3,500	3,500	3,500	
	255 SAFETY & RISK MANAGEMENT	2,069	559	2,100	2,100	2,100	
	334 PUBLIC RELATION SUB/DUES	375	445	775	775	775	
	341 UTILITIES-GAS/ELECTRIC	200,577	173,431	200,100	200,100	205,000	
	342 UTILITIES-WTR,SWR,GARB	4,060	23	6,000	6,000	5,000	
	343 UTILITIES-PHONES	1,040	986	866	866	900	
	350 PROFESSIONAL SERVICES	-	17,279	25,000	25,000	30,000	
	355 WATER ANALYSIS & TREATMEN	17,292	58,639	15,000	15,000	15,000	
	357 SOFTWARE SERVICES	-	2,276	5,000	5,000	5,500	
	361 REP & MAINT-GENERAL	31,767	19,693	20,600	20,600	70,000	
	362 REP & MAINT-VEHICLES	953	166	1,545	1,545	3,000	
	368 R&M-COMPUTER/OFFICE MACH	4,846	4,616	5,500	5,500	7,000	
	370 TRAVEL/LODGING/MEALS	507	17	1,500	1,500	600	
	380 TRAINING SERVICES	600	1,126	1,600	1,600	1,600	
	396 DISPOSAL FEES	-	26,150	25,000	25,000	30,000	
	540 STATE FEE ASSESSMENTS	3,040	7,432	7,500	7,500	10,000	
	924 BUILDING IMPROV	-	-	26,000	26,000	29,000	
	940 CAPITAL OUTLAY	-	-	60,000	60,000	296,500	
	SEWER TREATMENT PLANT	652,228	714,590	772,227	772,227	1,130,133	

5310 Sewer

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Expenditures (cont.)							
803 SEWER DEPARTMENT							
430670 CUSTOMER ACCTG/COLLECTION							
	110 SALARIES AND WAGES	42,935	31,413	39,471	39,471	42,674	
	120 OVERTIME	617	230	1,250	1,250	1,250	
	141 UNEMPLOYMENT INSURANCE	152	112	224	224	242	
	142 WORKERS' COMPENSATION	553	330	130	130	130	
	143 HEALTH INSURANCE	9,465	8,242	10,992	10,992	11,340	
	144 F.I.C.A.	2,621	1,845	2,525	2,525	2,723	
	145 P.E.R.S.	3,777	2,776	3,612	3,612	3,896	
	151 MEDICARE	613	432	590	590	637	
	210 OFFICE SUPPLIES	-	-	200	200	200	
	213 BILLING SUPPLIES	3,726	5,694	4,600	4,600	4,800	
	310 COMM/TRANS(POSTAGE)	5,000	3,440	5,600	5,600	8,000	
	357 SOFTWARE SERVICES	2,129	2,300	1,860	1,860	2,000	
	368 R&M-COMPUTER/OFFICE MACH	998	1,048	1,200	1,200	1,600	Park County IT
	370 TRAVEL/LODGING/MEALS	-	-	700	700	500	
	380 TRAINING SERVICES	229	199	500	500	500	
	630 PAYING AGENT FEES/SER CHG	3,335	5,978	6,000	8,000	8,000	
	CUSTOMER ACCTG/COLLECTION	76,150	64,039	79,454	81,454	88,492	
490500 DEBT SERVICE PAYMENTS							
	610 PRINCIPAL	-	-	458,985	458,985	459,354	
	620 INTEREST	328,893	326,265	321,667	321,667	306,258	
	630 PAYING AGENT FEES/SER CHG	-	-	350	350	350	
	DEBT SERVICE PAYMENTS	328,893	326,265	781,002	781,002	765,962	
510331 OTHER UNALLOCATED COSTS							
	131 COMPENSATED ABSENCES	(10,953)	(6,063)	-	-	-	
	132 OTHER POST EMPLOYMENT BENEFITS	940	5,081	-	-	-	
	511 CLAIMS PAID/DEDUCTIBLE	1,232	340	-	-	1,500	
	830 DEPRECIATION	1,011,280	1,251,924	-	-	-	
	OTHER UNALLOCATED COSTS	1,002,499	1,251,282	-	-	1,500	
521000 INTERFUND OP TRANSFERS							
	392 ADMINISTRATIVE COST ALLOC	237,101	236,627	233,906	233,906	249,925	
	INTERFUND OP TRANSFERS	237,101	236,627	233,906	233,906	249,925	
	TOTAL EXPENDITURES	2,690,243	3,228,474	3,115,940	3,119,657	3,431,474	
	NET REVENUE OVER/ (UNDER) EXPENDITURES	136,894	34,347	(40,128)	(196,330)	(155,903)	

5410 Solid Waste

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Revenue							
330000 INTERGOVERNMENTAL REVENUES							
335050	STATE SHARE PENSION	9,733	31,692	-	-	-	
	INTERGOVERNMENTAL REVENUES	9,733	31,692	-	-	-	
340000 CHARGES FOR SERVICES							
342055	BAD DEBT RECOVERY	9	-	-	-	-	
343041	GARBAGE COLLECTION CHARGE	1,360,565	1,389,862	1,323,006	1,420,500	1,695,650	20% rate increase
343046	TRANSFER STATION REVENUE	498,778	589,111	490,000	500,000	500,000	
343047	RECYCLING REVENUES	48,226	57,512	202,000	78,000	147,168	
343048	COUNTY COLLECTION REVENUE	565,977	614,759	588,000	588,000	-	
	CHARGES FOR SERVICES	2,473,555	2,651,244	2,603,006	2,586,500	2,342,818	
360000 MISCELLANEOUS REVENUES							
360000	MISCELLANEOUS REVENUE	-	20	-	-	-	
363010	SPECIAL ASSESSMENTS	-	-	1,200	-	-	
363040	PEN & INT ON SPEC ASSESS	13	-	-	-	-	
	MISCELLANEOUS REVENUES	13	20	1,200	-	-	
370000 INVESTMENT EARNINGS							
371010	INTEREST & DIVIDEND	(278)	560	-	1,000	1,000	
	INVESTMENT EARNINGS	(278)	560	-	1,000	1,000	
	TOTAL REVENUE	2,483,023	2,683,516	2,604,206	2,587,500	2,343,818	

5410 Solid Waste

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Expenditures							
804 SOLID WASTE DEPARTMENT							
430810 SOLID WASTE ADMINISTRATION							
	110 SALARIES AND WAGES	35,246	37,843	42,459	42,459	44,580	
	120 OVERTIME	409	286	500	500	750	
	141 UNEMPLOYMENT INSURANCE	125	135	236	236	249	
	142 WORKERS' COMPENSATION	348	287	246	246	277	
	143 HEALTH INSURANCE	6,004	7,356	7,804	7,804	8,051	
	144 F.I.C.A.	2,134	2,262	2,663	2,663	2,810	
	145 P.E.R.S.	18,459	113,641	3,810	3,810	4,021	
	151 MEDICARE	499	529	623	623	657	
	210 OFFICE SUPPLIES	413	824	1,000	1,000	1,000	
	352 CONSULTANT SERVICES	180	18,988	40,000	40,000	20,000	
	357 SOFTWARE SERVICES	585	620	700	700	750	
	368 R&M-COMPUTER/OFFICE MACH	1,255	2,171	850	850	1,500	Park County IT
	510 LIABILITY INSURANCE	-	23,465	30,001	32,388	31,073	
	512 INSURANCE ON BUILDINGS	-	1,050	1,050	1,076	1,796	
	513 INS ON VEHICLES & EQUIP	-	3,554	4,508	4,749	4,771	
	SOLID WASTE ADMINISTRATION	65,656	213,012	136,450	139,104	122,285	
430820 FACILITIES							
	220 OPERATING SUPPLIES	579	584	800	800	1,250	
	224 JANITOR CONTRACT/SUPPLIES	1,303	1,384	1,300	1,300	1,300	
	341 UTILITIES-GAS/ELECTRIC	14,874	17,683	25,000	25,000	20,000	
	342 UTILITIES-WTR,SWR,GARB	1,530	-	2,040	2,040	2,040	
	343 UTILITIES-PHONES	259	-	-	-	-	
	346 INTERNET SERVICE	1,859	4,622	3,355	3,355	3,355	
	347 CELLULAR PHONE	1,623	1,509	2,100	2,100	2,100	
	361 REP & MAINT-GENERAL	1,584	-	10,000	10,000	10,000	
	540 STATE FEE ASSESSMENTS	480	1,600	2,000	2,000	2,000	
	FACILITIES	24,091	27,382	46,595	46,595	42,045	

5410 Solid Waste

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Expenditures (cont.)							
804 SOLID WASTE DEPARTMENT							
430830 COLLECTION/MAINTENANCE							
	110 SALARIES AND WAGES	255,640	317,515	343,503	343,503	366,945	
	120 OVERTIME	25,171	32,444	31,500	31,500	33,000	
	141 UNEMPLOYMENT INSURANCE	1,006	1,270	2,105	2,105	2,277	
	142 WORKERS' COMPENSATION	24,068	21,879	20,666	20,666	21,854	
	143 HEALTH INSURANCE	51,062	64,700	81,341	81,341	81,081	
	144 F.I.C.A.	17,666	22,068	23,734	23,734	25,671	
	145 P.E.R.S.	24,634	31,245	33,955	33,955	36,726	
	148 CLOTHING ALLOWANCE	6,742	8,819	7,800	7,800	14,100	
	151 MEDICARE	4,132	5,161	5,551	5,551	6,004	
	231 REP & MAINT SUPPLIES	47,132	89,172	50,000	50,000	70,000	
	232 REP & MAINT-VEHICLES	12,806	11,456	10,000	10,000	10,000	
	236 FUEL/OIL/DIESEL	31,520	26,694	32,000	32,000	32,000	
	255 SAFETY & RISK MANAGEMENT	-	-	500	500	750	
	350 PROFESSIONAL SERVICES	-	773	-	-	-	
	361 REP & MAINT-GENERAL	19,778	15,753	25,000	25,000	15,000	
	362 REP & MAINT-VEHICLES	38,416	54,384	30,000	30,000	30,000	
	368 R&M-COMPUTER/OFFICE MACH	4,926	7,112	5,000	5,000	6,500	
	370 TRAVEL/LODGING/MEALS	163	-	1,000	1,000	1,000	
	380 TRAINING SERVICES	79	-	750	750	1,000	
	COLLECTION/MAINTENANCE	564,942	710,445	704,405	704,405	753,908	
430835 CAPITAL OUTLAY							
	901 GARBAGE TRUCKS	-	-	-	-	390,000	
	924 BUILDING IMPROV	-	-	4,000	4,000	-	
	940 CAPITAL OUTLAY	-	-	86,000	86,000	22,500	
	CAPITAL OUTLAY	-	-	90,000	90,000	412,500	
430840 DISPOSAL							
	388 RECYCLING FEES	45,704	43,088	47,500	47,500	47,500	
	396 DISPOSAL FEES	1,056,496	1,020,863	1,075,000	1,075,000	682,500	
	DISPOSAL	1,102,200	1,063,951	1,122,500	1,122,500	730,000	

5410 Solid Waste

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Expenditures (cont.)							
804 SOLID WASTE DEPARTMENT							
430870 CUSTOMER ACCTG/COLLECTION							
	110 SALARIES AND WAGES	83,457	31,845	39,471	39,471	42,674	
	120 OVERTIME	1,373	234	2,500	2,500	2,500	
	141 UNEMPLOYMENT INSURANCE	302	113	231	231	248	
	142 WORKERS' COMPENSATION	1,840	335	134	134	134	
	143 HEALTH INSURANCE	18,874	8,366	10,992	10,992	11,340	
	144 F.I.C.A.	5,263	1,873	2,602	2,602	2,801	
	145 P.E.R.S.	7,464	2,815	3,723	3,723	4,007	
	148 CLOTHING ALLOWANCE	1,350	-	-	-	-	
	151 MEDICARE	1,231	438	609	609	655	
	210 OFFICE SUPPLIES	137	-	-	-	-	
	213 BILLING SUPPLIES	3,726	4,130	4,600	4,600	4,800	
	214 SCALE STATION SUPPLIES	230	684	500	500	-	
	310 COMM/TRANS(POSTAGE)	5,000	3,440	5,600	5,600	8,000	
	331 LEGAL NOTICES	178	-	-	-	-	
	346 INTERNET SERVICE	1,524	2,801	2,635	2,635	2,801	
	357 SOFTWARE SERVICES	3,207	3,470	2,916	2,916	3,100	
	368 R&M-COMPUTER/OFFICE MACH	3,996	3,077	3,200	3,200	1,600	Park County IT
	370 TRAVEL/LODGING/MEALS	-	-	700	700	500	
	380 TRAINING SERVICES	150	199	500	500	500	
	630 PAYING AGENT FEES/SER CHG	3,418	5,978	6,000	6,000	8,000	
	CUSTOMER ACCTG/COLLECTION	142,719	69,798	86,913	86,913	93,660	
490500 DEBT SERVICE PAYMENTS							
	620 INTEREST	3,026	1,535	-	-	-	
	DEBT SERVICE PAYMENTS	3,026	1,535	-	-	-	
510331 OTHER UNALLOCATED COSTS							
	131 COMPENSATED ABSENCES	2,992	7,915	-	-	-	
	132 OTHER POST EMPLOYMENT BENEFITS	(5,068)	608	-	-	-	
	511 CLAIMS PAID/DEDUCTIBLE	-	-	-	1,500	1,500	
	830 DEPRECIATION	129,141	138,749	-	-	-	
	OTHER UNALLOCATED COSTS	127,065	147,272	-	1,500	1,500	
521000 INTERFUND OP TRANSFERS							
	392 ADMINISTRATIVE COST ALLOC	203,732	210,363	209,633	209,633	221,635	
	INTERFUND OP TRANSFERS	203,732	210,363	209,633	209,633	221,635	
	TOTAL EXPENDITURES	2,233,431	2,443,758	2,396,496	2,400,650	2,377,533	
	NET REVENUE OVER/ (UNDER) EXPENDITURES	249,592	239,758	207,710	186,850	(33,715)	

5510 Ambulance Services

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget
Revenue						
310000 TAXES/ASSESSMENTS						
	311010 REAL PROPERTY TAXES	28,379	29,013	30,338	35,000	36,963
	311021 MOBILE HOME TAXES	23	30	30	30	30
	311022 PERSONAL PROPERTY TAXES	163	176	125	150	150
	312000 PEN & INT ON DELINQ TAXES	63	44	50	50	50
	TAXES/ASSESSMENTS	28,628	29,263	30,543	35,230	37,193
330000 INTERGOVERNMENTAL REVENUES						
	331991 COVID-19/STIMULS	58,111	54,549	-	-	-
	335050 STATE SHARE PENSION	166,802	199,986	266,913	266,913	251,636
	335230 STATE ENTITLEMENT FUNDS	9,947	10,262	10,405	10,405	13,318
	INTERGOVERNMENTAL REVENUES	234,861	264,797	277,318	277,318	264,954
340000 CHARGES FOR SERVICES						
	342055 BAD DEBT RECOVERY	7,940	11,814	7,500	7,500	7,500
	343000 AMBULANCE SERVICES	1,180,480	1,241,729	1,350,000	1,350,000	1,410,000
	343010 AMBULANCE COUNTY CONTRIB	702,138	715,372	718,900	718,900	718,900
	CHARGES FOR SERVICES	1,890,558	1,968,915	2,076,400	2,076,400	2,136,400
360000 MISCELLANEOUS REVENUES						
	365000 CONTRIBUTED AND DONATED	1,000	4,707	-	-	-
	MISCELLANEOUS REVENUES	1,000	4,707	-	-	-
370000 INVESTMENT EARNINGS						
	371010 INTEREST & DIVIDEND	1,714	1,375	1,200	500	500
	INVESTMENT EARNINGS	1,714	1,375	1,200	500	500
380000 INVESTMENT EARNINGS						
	382010 SALE OF FIXED ASSETS	2,113	-	-	-	-
	INVESTMENT EARNINGS	2,113	-	-	-	-
	TOTAL REVENUE	2,158,874	2,269,057	2,385,461	2,389,448	2,439,047

Notes

5510 Ambulance Services

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Expenditures							
442 AMBULANCE SERVICES							
420402 RESERVE AMB/FIREFIGHTERS							
	110 SALARIES AND WAGES	39,826	44,264	92,930	92,930	92,930	
	112 TRANSFER INCENTIVE PAYS	10,625	35,925	12,000	35,167	32,000	
	114 NON-EMERGENGY CALL BACK	562	1,446	600	4,373	3,600	
	116 TRANSFER TIME	3,949	7,001	3,120	12,692	11,120	
	120 OVERTIME	-	1,433	-	7,500	10,000	
	141 UNEMPLOYMENT INSURANCE	192	319	593	600	823	
	142 WORKERS' COMPENSATION	4,178	6,151	7,357	9,240	9,994	
	144 F.I.C.A.	3,407	5,478	6,688	9,465	9,278	
	147 FIRE PENSION	-	-	-	-	-	
	148 CLOTHING ALLOWANCE	369	822	500	500	750	
	151 MEDICARE	797	1,287	1,564	2,214	2,170	
	370 TRAVEL/LODGING/MEALS	128	-	750	750	-	
	380 TRAINING SERVICES	1,165	1,147	1,500	1,500	-	
	RESERVE AMB/FIREFIGHTERS	65,198	105,274	127,602	176,931	172,665	
420710 AMBULANCE ADMINISTRATION							
	368 R&M-COMPUTER/OFFICE MACH	18,724	455	-	-	-	
	AMBULANCE ADMINISTRATION	18,724	455	-	-	-	
420730 AMBULANCE OPERATING ACCT							
	110 SALARIES AND WAGES	438,070	466,429	462,721	462,721	479,133	
	112 TRANSFER INCENTIVE PAYS	158,725	126,325	160,000	160,000	100,000	
	113 EMERGENCY CALL-BACK	40,884	42,429	48,800	48,800	48,800	
	114 NON-EMERGENGY CALL BACK	43,796	58,476	55,000	55,000	55,000	
	115 HOLIDAY CALL-BACK	4,413	5,192	5,750	5,750	5,750	
	116 TRANSFER TIME	119,809	103,134	95,000	95,000	95,000	
	120 OVERTIME	9,594	13,631	13,500	13,500	13,500	
	141 UNEMPLOYMENT INSURANCE	3,152	3,204	4,626	4,626	4,386	
	142 WORKERS' COMPENSATION	56,935	52,290	57,364	57,364	53,256	
	143 HEALTH INSURANCE	88,239	97,736	97,140	97,140	99,750	
	144 F.I.C.A.	-	224	-	-	-	
	147 FIRE PENSION	251,598	283,207	401,640	401,640	380,478	
	148 CLOTHING ALLOWANCE	4,500	-	300	300	300	
	151 MEDICARE	10,932	10,934	11,568	11,568	10,927	
	210 OFFICE SUPPLIES	531	3,694	3,000	3,000	3,000	
	220 OPERATING SUPPLIES	12,212	15,961	12,000	12,000	12,000	
	231 REP & MAINT SUPPLIES	3,549	2,973	3,000	3,000	3,000	
	232 REP & MAINT-VEHICLES	11,942	15,662	12,000	12,000	12,000	
	235 PATIENT SUPPLIES	24,574	33,650	31,500	31,500	40,000	
	236 FUEL/OIL/DIESEL	21,306	23,658	18,000	18,000	39,000	
	310 COMM/TRANS(POSTAGE)	106	436	200	200	200	
	320 PRINTING/DUPLICATING	-	745	1,000	1,000	1,000	

5510 Ambulance Services

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Expenditures (cont.)							
442 AMBULANCE SERVICES							
420730 AMBULANCE OPERATING ACCT							
	334 SUBSCRIPTIONS/DUES	-	-	250	250	250	
	343 UTILITIES-PHONES	151	-	-	-	-	
	347 CELLULAR PHONE	1,359	1,977	2,000	2,000	2,400	
	350 PROFESSIONAL SERVICES	70,477	91,653	74,400	74,400	90,600	
	360 REP & MAINT SERVICES	2,961	9,260	4,600	4,600	4,600	
							Aladtec \$1275
							Image Trend \$2500
							Park County IT \$11,500
							New computer \$1500
	368 R&M-COMPUTER/OFFICE MACH	1,841	13,194	14,500	14,500	16,775	
	370 TRAVEL/LODGING/MEALS	1,093	20	3,000	3,000	3,000	
	380 TRAINING SERVICES	3,505	1,848	15,000	15,000	5,000	
	510 LIABILITY INSURANCE	-	44,492	55,462	55,462	57,592	
	513 INS ON VEHICLES & EQUIP	-	2,117	1,931	1,931	2,380	
	811 BAD DEBT EXPENSE	12,770	(17,079)	-	-	-	
	940 CAPITAL OUTLAY	-	-	54,400	54,400	-	
	976 VEHICLES	-	-	-	-	190,000	
	AMBULANCE OPERATING ACCT	1,399,024	1,507,472	1,719,652	1,719,652	1,829,077	
510331 OTHER UNALLOCATED COSTS							
	131 COMPENSATED ABSENCES	7,406	(2,835)	-	-	-	
	132 OTHER POST EMPLOYMENT BENEFITS	14,010	(16,626)	-	-	-	
	511 CLAIMS PAID/DEDUCTIBLE	1,500	-	-	-	-	
	830 DEPRECIATION	55,876	102,815	-	-	-	
	OTHER UNALLOCATED COSTS	78,792	83,354	-	-	-	
521000 INTERFUND OP TRANSFERS							
	392 ADMINISTRATIVE COST ALLOC	137,472	141,982	140,344	140,344	149,955	
	INTERFUND OP TRANSFERS	137,472	141,982	140,344	140,344	149,955	
	TOTAL EXPENDITURES	1,699,210	1,838,536	1,987,598	2,036,927	2,151,697	
	NET REVENUE OVER/ (UNDER) EXPENDITURES	459,664	430,521	397,863	352,521	287,350	

8010 Perpetual Cemetery

Account	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Revenue							
340000 CHARGES FOR SERVICES							
343320	SALE OF CEMETERY PLOTS	2,975	4,344	2,500	1,500	2,500	
	CHARGES FOR SERVICES	2,975	4,344	2,500	1,500	2,500	
370000 INVESTMENT EARNINGS							
371010	INTEREST & DIVIDEND	2,566	1,190	1,500	300	1,500	
	INVESTMENT EARNINGS	2,566	1,190	1,500	300	1,500	
	TOTAL REVENUE	5,541	5,534	4,000	1,800	4,000	

8010 Perpetual Cemetery

Account	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget	Notes
Expenditures							
<u>460 NON-DEPARTMENTAL</u>							
	521000 INTERFUND OP TRANSFERS						
822	TRANSFER TO GENERAL FUND	2,566	679	1,500	300	1,500	
	INTERFUND OP TRANSFERS	2,566	679	1,500	300	1,500	
	TOTAL EXPENDITURES	2,566	679	1,500	300	1,500	
	NET REVENUE OVER/ (UNDER) EXPENDITURES	2,975	4,855	2,500	1,500	2,500	