City of Cleveland Budget Fiscal Year 2023-2024

		General Fund 100	Hotel/Motel Fund 275	Confiscated Cash Fund 210	Water/Sewer Fund 505	Capital Projects SPLOSTV Fund 320
Revenues		**$4,413,641.00**	**$32,500.00**	**$10,080.00**	**$ 2,968,540.00**	**$1,327,000.00**
Expenses						
	General Government (Admin, Shop, Court)	$1,455,595.00				
	Public Safety (Police and Fire)	$2,441,126.00				
	Streets	$150.780.00				
	Sanitation	$346,540.00				
	Cultural & Recreation	$19,600.00				
	total	**$4,413,641.00**				
	Hotel/Motel					
	total		**$32,500.00**			
	Confiscated Cash Fund (Police equipment)			**$10,080.00**		
	Water				$ 1,851,290.00	
	Sewer				$ 1,117,250.00	
	total				**$2,968,540.00**	
	Capital Projects - infrastructure					**$1,327,000.00**

2023-2024 BUDGET

G/L Code	Account Title	2021-2022	2022-2023	2023-2024	difference $	difference %	
GENERAL FUND REVENUES							
310000	**TAXES**						
311100	current yr prop tax	$593,300.00	$632,000.00	$637,000.00	$5,000.00	0.79%	
311190	pmt in lieu of tax	$6,000.00	$10,000.00	$11,000.00	$1,000.00	10.00%	
311200	previous yr prop tax	$5,000.00	$5,000.00	$5,500.00	$500.00	10.00%	
311310	vehicle ad valorem tax	$4,500.00	$4,500.00	$4,000.00	-$500.00	-11.11%	
311315	TAVT (new veh tax)	$65,000.00	$70,000.00	$70,000.00	$0.00	0.00%	
311320	mobile home tax	$500.00	$2,500.00	$1,250.00	-$1,250.00	-50.00%	
311340	Intangible tax	$700.00	$1,100.00	$1,600.00	$500.00	45.45%	
311341	Intangible recording tax	$5,000.00	$12,500.00	$14,500.00	$2,000.00	16.00%	
311400	prior yr tax - personal	$500.00	$500.00	$125.00	-$375.00	-75.00%	
311600	real estate transfer tax	$2,500.00	$8,000.00	$9,200.00	$1,200.00	15.00%	
311700	franchise tax/electric	$235,000.00	$246,000.00	$254,000.00	$8,000.00	3.25%	*
311731	franchise tax/gas	$7,500.00	$8,500.00	$7,500.00	-$1,000.00	-11.76%	*
311750	franchise tax/Cable	$10,000.00	$11,000.00	$11,000.00	$0.00	0.00%	*
311760	franchise tax/telephone	$20,000.00	$21,000.00	$21,000.00	$0.00	0.00%	*
313100	sales tax	$1,122,000.00	$1,200,000.00	$1,313,000.00	$113,000.00	9.42%	*
314200	unrestricted hotel/motel (50% of 3%)	$16,000.00	$22,000.00	$22,000.00	$0.00	0.00%	*
314202	beer/wine excise tax	$185,000.00	$192,000.00	$190,000.00	-$2,000.00	-1.04%	*
314300	distilled spirits excise tax	$6,200.00	$9,000.00	$12,000.00	$3,000.00	33.33%	*
316200	premiums tax	$275,000.00	$294,000.00	$298,000.00	$4,000.00	1.36%	
316300	financial institution tax	$29,000.00	$31,000.00	$35,000.00	$4,000.00	12.90%	
316400	occupational tax	$80,000.00	$88,000.00	$89,000.00	$1,000.00	1.14%	*
319110	interest on tax	$700.00	$900.00	$800.00	-$100.00	-11.11%	
319111	penalty on tax	$300.00	$300.00	$300.00	$0.00	0.00%	
319900	occ. tax late fee	$250.00	$250.00	$400.00	$150.00	60.00%	
320000	**LICENSES AND PERMITS**						
321100	beer/wine permit	$63,500.00	$68,000.00	$71,000.00	$3,000.00	4.41%	*
321100	package store permit			$36,000.00	$36,000.00		*
322210	re-zoning fees	$2,000.00	$3,000.00	$2,000.00	-$1,000.00	-33.33%	*
322950	land dist. Permits	$2,000.00	$2,000.00	$1,000.00	-$1,000.00	-50.00%	
323100	building permits	$40,000.00	$49,000.00	$40,000.00	-$9,000.00	-18.37%	*
323101	**Certificate of Occupancy**	$2,000.00	$2,500.00	$2,000.00	-$500.00	-20.00%	*
323102	plan review	$3,000.00	$3,000.00	$3,000.00	$0.00	0.00%	
323901	accident reports	$2,500.00	$2,000.00	$2,000.00	$0.00	0.00%	
330000	**INTERGOVERNMENTAL REVENUES**						
331150	Appalachian RDEO - reimburse	$33,600.00	$34,600.00	$34,600.00	$0.00	0.00%	

2023-2024 BUDGET

G/L Code	Account Title	2021-2022	2022-2023	2023-2024	difference $	difference %	
334003	GFST Grant - Fire	$100.00	$100.00	$100.00	$0.00	0.00%	
334101	LMIG Rev - Streets	$50,000.00	$54,750.00	$57,500.00	$2,750.00	5.02%	
334102	LMIG Safety - Streets	$0.00	$0.00	$0.00	$0.00	$0.00	
336002	WC Fire Aid Agreement	$7,500.00	$45,000.00	$45,000.00	$0.00	0.00%	*
340000	**CHARGES FOR SERVICES**						
341100	court cost	$2,000.00	$2,000.00	$1,500.00	-$500.00	-25.00%	
341101	bench trial fees	$150.00	$150.00	$150.00	$0.00	0.00%	
341105	indigent defense app fee	$100.00	$100.00	$100.00	$0.00	0.00%	
341106	publication charge (DUI)	$100.00	$100.00	$100.00	$0.00	0.00%	
341910	election fees	$500.00	$500.00	$500.00	$0.00	0.00%	
342900	contempt fees	$100.00	$100.00	$100.00	$0.00	0.00%	
344110	sanitation collections	$382,500.00	$395,500.00	$423,500.00	$28,000.00	7.08%	
349300	returned check fee	$100.00	$100.00	$100.00	$0.00	0.00%	
350000	**FINES AND FORFEITURES**						
351100	fines	$75,000.00	$67,500.00	$67,500.00	$0.00	0.00%	*
351170	1st offender charge	$50.00	$50.00	$50.00	$0.00	0.00%	
360000	**INVESTMENT INCOME**						
361000	interest income	$1,500.00	$1,500.00	$14,000.00	$12,500.00	833.33%	
380000	**MISCELLANEOUS INCOME**						
381000	Sub Station rental	$4,500.00	$4,500.00	$4,500.00	$0.00	0.00%	
389000	misc. income	$30,000.00	$30,000.00	$31,000.00	$1,000.00	3.33%	
389001	Administrative duties due from water/sewer	$165,400.00	$173,700.00	$182,000.00	$8,300.00	4.78%	
389003	police dept. misc. income	$54,000.00	$54,000.00	$54,000.00	$0.00	0.00%	
389004	City Park Brick Program	$500.00	$500.00	$500.00	$0.00	0.00%	
390000	**OTHER FINANCING SOURCES**						
394000	fund balance/reserve	$257,710.00	$281,245.00	$331,666.00	$50,421.00	17.93%	
	TOTAL	**$3,850,360.00**	**$4,145,545.00**	**$4,413,641.00**	**$268,096.00**	6.47%	

GENERAL FUND EXPENDITURES

ADMINISTRATION						
511100	Salaries	$ 410,000.00	$ 505,000.00	$ 539,300.00	$ 34,300.00	6.79%
511101	Salaries - Council	$ 26,000.00	$ 26,000.00	$ 26,000.00	$ -	0.00%
511300	Overtime	$ 2,200.00	$ 2,000.00	$ 1,500.00	$ (500.00)	-25.00%
512200	Payroll Taxes - Fica/MC	$ 31,850.00	$ 39,000.00	$ 42,000.00	$ 3,000.00	7.69%
512400	Retirement	$ 39,900.00	$ 51,000.00	$ 54,400.00	$ 3,400.00	6.67%
512700	Workers Comp	$ 18,000.00	$ 11,000.00	$ 20,000.00	$ 9,000.00	81.82%
512910	Health Insurance	$ 45,900.00	$ 60,200.00	$ 90,000.00	$ 29,800.00	49.50%
512920	Life Insurance	$ 250.00	$ 300.00	$ 300.00	$ -	0.00%
512930	Employee Training	$ 2,750.00	$ 5,500.00	$ 9,500.00	$ 4,000.00	72.73%
512940	Med Service - Employee	$ 150.00	$ 200.00	$ 200.00	$ -	0.00%
512960	Employee Bonds	$ 600.00	$ 600.00	$ 600.00	$ -	0.00%

2023-2024 BUDGET

G/L Code	Account Title	2021-2022	2022-2023	2023-2024	difference $	difference %
512970	Pension Plan Expense	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
521000	Credit/Debit Fees	$ 1,500.00	$ 1,750.00	$ 1,500.00	$ (250.00)	-14.29%
521201	Accounting Services	$ 1,000.00	$ 1,500.00	$ 15,000.00	$ 13,500.00	900.00%
521202	Audit Fees	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ -	0.00%
521203	Engineering Services	$ 30,000.00	$ 15,000.00	$ 17,500.00	$ 2,500.00	16.67%
521204	Pest Control	$ 650.00	$ 750.00	$ 750.00	$ -	0.00%
521205	Legal Services	$ 10,000.00	$ 20,000.00	$ 24,000.00	$ 4,000.00	20.00%
521206	WC Tax Commissioner	$ 8,500.00	$ 8,500.00	$ 8,500.00	$ -	0.00%
521300	Computer Software Support	$ 34,000.00	$ 55,115.00	$ 55,115.00	$ -	0.00%
522140	Landscape Improvements	$ 1,000.00	$ 500.00	$ 500.00	$ -	0.00%
522150	Mileage reimbursement	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
522160	Cemetery Fund	$ 750.00	$ 650.00	$ 650.00	$ -	0.00%
522201	Repairs	$ 4,500.00	$ 6,000.00	$ 5,500.00	$ (500.00)	-8.33%
522300	Oak Springs bldg maintenance	$ 9,000.00	$ 6,000.00	$ 6,000.00	$ -	0.00%
523101	Liability Insurance	$ 31,000.00	$ 33,000.00	$ 35,000.00	$ 2,000.00	6.06%
523201	Telephone	$ 6,200.00	$ 7,500.00	$ 8,750.00	$ 1,250.00	16.67%
523300	Advertising	$ 3,500.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
523600	Dues	$ 8,500.00	$ 9,500.00	$ 10,000.00	$ 500.00	5.26%
523700	Officials Training	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ -	0.00%
523901	Donations/Tree City	$ 5,500.00	$ 5,000.00	$ 3,500.00	$ (1,500.00)	-30.00%
523903	Over/Short	$ 5.00	$ 5.00	$ 5.00	$ -	0.00%
523904	Flowers/Memorials	$ 1,000.00	$ 1,200.00	$ 1,300.00	$ 100.00	8.33%
523906	Economic Dev	$ -	$ 7,500.00	$ 7,000.00	$ (500.00)	-6.67%
	Chamber	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ -	0.00%
523907	Building Authority		$ 7,500.00	$ -	$ (7,500.00)	-100.00%
	Downtown Dev Authority		$ 7,500.00	$ 4,000.00	$ (3,500.00)	-46.67%
523910	Family Connections	$ 5,300.00	$ 5,300.00	$ 5,300.00	$ -	0.00%
523911	WC Historical Society	$ 11,000.00	$ 11,000.00	$ 11,000.00	$ -	0.00%
524002	Elections	$ 5,000.00	$ 2,500.00	$ 7,450.00	$ 4,950.00	198.00%
524004	Zoning board	$ 2,700.00	$ 2,700.00	$ 2,700.00	$ -	0.00%
531101	Supplies	$ 14,000.00	$ 15,500.00	$ 13,500.00	$ (2,000.00)	-12.90%
531102	Computer Supplies	$ 4,000.00	$ 7,500.00	$ 6,500.00	$ (1,000.00)	-13.33%
531230	Electricity	$ 16,000.00	$ 13,000.00	$ 12,500.00	$ (500.00)	-3.85%

2023-2024 BUDGET

G/L Code	Account Title	2021-2022	2022-2023	2023-2024	difference $	difference %
531231	Electricity - Streets	$ 82,000.00	$ 77,000.00	$ 75,500.00	$ (1,500.00)	-1.95%
531701	Postage	$ 2,500.00	$ 2,800.00	$ 2,500.00	$ (300.00)	-10.71%
531799	Misc. expense	$ 15,000.00	$ 13,000.00	$ 13,000.00	$ -	0.00%
540000	Capital Outlay	$ 5,000.00	$ -	$ -	$ -	
542001	Equipment	$ 4,000.00	$ 3,000.00	$ 2,500.00	$ (500.00)	-16.67%
542400	Computer Equipment	$ 5,000.00	$ 3,500.00	$ 3,500.00	$ -	0.00%
572003	Unrestricted Expense (50% of 3%)	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ -	0.00%
579000	Contingencies	$ 5,000.00	$ 4,000.00	$ 2,500.00	$ (1,500.00)	-37.50%
579100	Library	$ 5,500.00	$ 5,500.00	$ 5,500.00	$ -	0.00%
	ADMINISTRATION TOTAL	**$ 960,705.00**	**$ 1,108,070.00**	**$ 1,198,820.00**	**$ 90,750.00**	8.19%
SHOP						
511100	Salaries	$ 39,550.00	$ 40,237.00	$ 41,650.00	$ 1,413.00	3.51%
511300	Overtime	$ 675.00	$ 750.00	$ 800.00	$ 50.00	6.67%
512200	Payroll Taxes - Fica/MC	$ 3,100.00	$ 3,200.00	$ 3,400.00	$ 200.00	6.25%
512400	Retirement	$ 4,000.00	$ 4,100.00	$ 4,300.00	$ 200.00	4.88%
512700	Workers Comp	$ 800.00	$ 1,700.00	$ 1,830.00	$ 130.00	7.65%
512910	Health Insurance	$ 9,180.00	$ 10,100.00	$ 12,000.00	$ 1,900.00	18.81%
512920	Life Insurance	$ 50.00	$ 50.00	$ 100.00	$ 50.00	50.00%
512940	Med Service - Employee	$ 50.00	$ 50.00	$ 50.00	$ -	0.00%
512950	Clothing Allowance	$ 500.00	$ 400.00	$ 400.00	$ -	0.00%
521300	Computer Software Support	$ 2,650.00	$ 2,300.00	$ 2,300.00	$ -	0.00%
522201	Repairs	$ 1,200.00	$ 1,200.00	$ 1,200.00	$ -	0.00%
522205	Bldg/Property Maintenance	$ 6,000.00	$ 5,000.00	$ 2,500.00	$ (2,500.00)	-50.00%
523201	Telephone	$ 2,200.00	$ 1,700.00	$ 3,000.00	$ 1,300.00	76.47%
531101	Supplies	$ 11,500.00	$ 11,000.00	$ 11,000.00	$ -	0.00%
531230	Electricity	$ 1,500.00	$ 1,500.00	$ 2,000.00	$ 500.00	33.33%
531280	Heat/Gas	$ 1,250.00	$ 1,400.00	$ 2,000.00	$ 600.00	42.86%
540000	Capital Outlay	$ 5,000.00	$ -	$ -	$ -	
542001	Equipment	$ 2,500.00	$ 3,000.00	$ 3,000.00	$ -	0.00%
	SHOP TOTAL	**$ 91,705.00**	**$ 87,687.00**	**$ 91,530.00**	**$ 3,843.00**	4.38%
POLICE						
511100	Salaries	$ 1,021,300.00	$ 1,105,803.00	$ 1,144,510.00	$ 38,707.00	3.50%
511300	Overtime	$ 22,000.00	$ 25,000.00	$ 27,500.00	$ 2,500.00	10.00%
512200	Payroll Taxes - Fica/MC	$ 83,440.00	$ 86,500.00	$ 95,150.00	$ 8,650.00	10.00%
512400	Retirement	$ 104,500.00	$ 113,055.00	$ 118,707.00	$ 5,652.00	5.00%
512700	Workers Comp	$ 32,500.00	$ 43,700.00	$ 45,448.00	$ 1,748.00	4.00%

2023-2024 BUDGET

G/L Code	Account Title	2021-2022	2022-2023	2023-2024	difference $	difference %
512910	Health Insurance	$ 156,100.00	$ 161,600.00	$ 193,920.00	$ 32,320.00	20.00%
512920	Life Insurance	$ 850.00	$ 950.00	$ 950.00	$ -	0.00%
512930	Employee Training	$ 9,000.00	$ 9,000.00	$ 9,000.00	$ -	0.00%
512940	Med Service - Employee	$ 1,200.00	$ 600.00	$ 600.00	$ -	0.00%
512950	Clothing Allowance	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ -	0.00%
512960	Employee Bonds	$ 150.00	$ 150.00	$ 150.00	$ -	0.00%
521300	Computer Software Support	$ 64,250.00	$ 75,560.00	$ 75,560.00	$ -	0.00%
522201	Repairs	$ 6,000.00	$ 16,000.00	$ 16,000.00	$ -	0.00%
522203	Maintenance/copier	$ 2,500.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
522204	Maintenance/police	$ 3,000.00	$ 4,000.00	$ 2,000.00	$ (2,000.00)	-50.00%
523201	Telephone	$ 11,000.00	$ 10,000.00	$ 12,000.00	$ 2,000.00	20.00%
523600	Dues	$ 500.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
531101	Supplies	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ -	0.00%
531102	Computer Supplies	$ 15,000.00	$ 10,000.00	$ 10,000.00	$ -	0.00%
531103	Radios	$ 3,000.00	$ 14,000.00	$ 10,000.00	$ (4,000.00)	-28.57%
531104	Tires	$ 6,000.00	$ 8,000.00	$ 8,000.00	$ -	0.00%
531270	Gasoline	$ 40,000.00	$ 52,000.00	$ 52,000.00	$ -	0.00%
531701	Postage	$ 250.00	$ 250.00	$ 500.00	$ 250.00	100.00%
522300	Building Rent	$ -			$ -	
540000	Capital outlays	$ 35,000.00			$ -	
531230	Electric	$ 6,000.00	$ 7,000.00	$ 7,500.00	$ 500.00	7.14%
	POLICE TOTAL	**$ 1,655,540.00**	**$ 1,779,168.00**	**$ 1,865,495.00**	**$ 86,327.00**	4.85%
CITY COURT						
511100	Salaries	$ 55,450.00	$ 61,440.00	$ 64,190.00	$ 2,750.00	4.48%
511103	Salaries - City Judge	$ 14,545.00	$ 14,545.00	$ 15,055.00	$ 510.00	3.51%
511300	Overtime	$ 3,000.00	$ 3,100.00	$ 3,500.00	$ 400.00	12.90%
512200	Payroll Taxes - Fica/MC	$ 4,250.00	$ 5,000.00	$ 6,000.00	$ 1,000.00	20.00%
512400	Retirement	$ 5,400.00	$ 6,500.00	$ 6,500.00	$ -	0.00%
512700	Workers Comp	$ 1,300.00	$ 1,050.00	$ 1,050.00	$ -	0.00%
512910	Health Insurance	$ 9,180.00	$ 10,100.00	$ 11,500.00	$ 1,400.00	13.86%
512920	Life Insurance	$ 50.00	$ 50.00	$ 50.00	$ -	0.00%
512930	Employee Training	$ 700.00	$ 700.00	$ 700.00	$ -	0.00%
512931	Judge Training	$ 800.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
521210	Solicitor's Pay	$ 12,000.00	$ 12,000.00	$ 13,000.00	$ 1,000.00	8.33%
521211	Prison board	$ 14,000.00	$ 14,000.00	$ 14,000.00	$ -	0.00%

2023-2024 BUDGET

G/L Code	Account Title	2021-2022	2022-2023	2023-2024	difference $	difference %
521212	Court appointed attorney	$ 13,500.00	$ 13,500.00	$ 14,000.00	$ 500.00	3.70%
521213	Court Reporter	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -	0.00%
521214	Court interpreter	$ 600.00	$ 600.00	$ 600.00	$ -	0.00%
521215	Witness fees	$ 300.00	$ 300.00	$ 300.00	$ -	0.00%
521217	SSL Services	$ 200.00	$ 200.00	$ 200.00	$ -	0.00%
521300	Computer Software Support	$ 3,200.00	$ 6,075.00	$ 5,550.00	$ (525.00)	-8.64%
522201	Repairs	$ 200.00	$ 200.00	$ 200.00	$ -	0.00%
523201	Telephone	$ 250.00	$ 300.00	$ 500.00	$ 200.00	66.67%
523600	Dues	$ 160.00	$ 200.00	$ 200.00	$ -	0.00%
531101	Supplies	$ 1,800.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
531701	Postage	$ 350.00	$ 350.00	$ 350.00	$ -	0.00%
531705	Prisoner med expense	$ 300.00	$ 300.00	$ 300.00	$ -	0.00%
542400	Computer Equipment	$ 1,000.00	$ 1,000.00	$ 1,500.00	$ 500.00	50.00%
	CITY COURT TOTAL	**$ 145,535.00**	**$ 157,510.00**	**$ 165,245.00**	**$ 7,735.00**	**4.91%**
FIRE DEPARTMENT						
511100	Salaries	$ 295,000.00	$ 320,000.00	$ 371,450.00	$ 51,450.00	16.08%
511104	Fireman pay 1099	$ 1,000.00	$ 500.00	$ -	$ (500.00)	-100.00%
511300	Overtime	$ 2,500.00	$ 3,750.00	$ 6,711.00	$ 2,961.00	78.96%
512200	Payroll Taxes	$ 25,800.00	$ 26,600.00	$ 42,500.00	$ 15,900.00	59.77%
512400	Retirement	$ 4,600.00	$ 4,600.00	$ 9,200.00	$ 4,600.00	100.00%
512700	Workers Comp	$ 12,000.00	$ 15,500.00	$ 17,500.00	$ 2,000.00	12.90%
512910	Health Insurance	$ 13,200.00	$ 10,500.00	$ 21,000.00	$ 10,500.00	100.00%
512920	Life Insurance	$ 50.00	$ 50.00	$ 50.00	$ -	0.00%
521300	Computer Software Support	$ 7,000.00	$ 13,570.00	$ 13,570.00	$ -	0.00%
522201	Repairs	$ 28,000.00	$ 20,000.00	$ 22,000.00	$ 2,000.00	10.00%
522202	Maintenance/Labor	$ 5,200.00	$ 5,200.00	$ 5,200.00	$ -	0.00%
522300	Building Rent	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ -	0.00%
523101	Liability Insurance	$ 7,000.00	$ 9,000.00	$ 9,000.00	$ -	0.00%
523201	Telephone	$ 1,000.00	$ 1,000.00	$ 1,300.00	$ 300.00	30.00%
531101	Supplies	$ 32,000.00	$ 32,000.00	$ 30,000.00	$ (2,000.00)	-6.25%
531230	Electricity	$ -	$ 1,200.00	$ 1,200.00	$ -	0.00%
531270	Gasoline	$ 7,800.00	$ 7,800.00	$ 7,800.00	$ -	0.00%
531280	Heat	$ 1,800.00	$ 1,200.00	$ 1,100.00	$ (100.00)	-8.33%
531701	Postage	$ 50.00	$ 50.00	$ 50.00	$ -	0.00%
540000	Capital Outlay	$ 23,000.00	$ -	$ -	$ -	

2023-2024 BUDGET

G/L Code	Account Title	2021-2022	2022-2023	2023-2024	difference $	difference %
579000	Contingencies	$ 6,000.00	$ 5,000.00	$ 4,000.00	$ (1,000.00)	-20.00%
	FIRE TOTAL	**$ 485,000.00**	**$ 489,520.00**	**$ 575,631.00**	**$ 86,111.00**	17.59%
STREETS						
511100	Salaries	$ 35,120.00	$ 34,050.00	$ 35,250.00	$ 1,200.00	3.52%
511300	Overtime	$ 1,000.00	$ 1,200.00	$ 1,200.00	$ -	0.00%
512200	Payroll Taxes - Fica/MC	$ 2,700.00	$ 2,700.00	$ 2,930.00	$ 230.00	8.52%
512400	Retirement	$ 3,515.00	$ 3,525.00	$ 3,650.00	$ 125.00	3.55%
512700	Workers Comp	$ 1,400.00	$ 2,800.00	$ 2,800.00	$ -	0.00%
512910	Health Insurance	$ 9,180.00	$ 10,100.00	$ 12,100.00	$ 2,000.00	19.80%
512920	Life Insurance	$ 50.00	$ 50.00	$ 50.00	$ -	0.00%
512930	Employee Training	$ 150.00	$ 150.00	$ 150.00	$ -	0.00%
512940	Medical services	$ 100.00	$ 100.00	$ 100.00	$ -	0.00%
512950	Clothing allowance	$ 500.00	$ 400.00	$ 400.00	$ -	0.00%
521400	Contract srv-Prison workers	$ 10,500.00	$ 10,500.00	$ 10,500.00	$ -	0.00%
522201	Repairs	$ 5,500.00	$ 7,000.00	$ 7,500.00	$ 500.00	7.14%
522211	LMIG - Street Repairs	$ 50,000.00	$ 54,750.00	$57,500.00	$ 2,750.00	5.02%
522212	LMIG Safety - Streets	$ -	$ -	$ -	$ -	
523201	Telephone	$ 100.00	$ 550.00	$ 550.00	$ -	0.00%
531101	Supplies	$ 5,000.00	$ 6,500.00	$ 6,500.00	$ -	0.00%
531104	Tires	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
531230	Electricity	$ 400.00	$ 600.00	$ 600.00	$ -	0.00%
531270	Gasoline	$ 3,500.00	$ 5,500.00	$ 5,500.00	$ -	0.00%
540000	Capital Outlays	$ 5,000.00	$ -	$ -	$ -	
542001	Equipment	$ 3,500.00	$ 3,000.00	$ 2,500.00	$ (500.00)	-16.67%
	STREETS TOTAL	**$ 138,215.00**	**$ 144,475.00**	**$ 150,780.00**	**$ 6,305.00**	4.36%
SANITATION						
511100	Salaries	$ 116,300.00	$ 111,390.00	$ 115,290.00	$ 3,900.00	3.50%
511300	Overtime	$ 5,500.00	$ 6,200.00	$ 6,200.00	$ -	0.00%
512200	Payroll Taxes - Fica/MC	$ 9,200.00	$ 9,100.00	$ 9,700.00	$ 600.00	6.59%
512400	Retirement	$ 12,000.00	$ 11,800.00	$ 12,225.00	$ 425.00	3.60%
512700	Workers Comp	$ 3,000.00	$ 11,700.00	$ 13,000.00	$ 1,300.00	11.11%
512910	Health Insurance	$ 18,360.00	$ 20,200.00	$ 23,400.00	$ 3,200.00	15.84%
512920	Life Insurance	$ 100.00	$ 100.00	$ 100.00	$ -	0.00%
512940	Medical services	$ 100.00	$ 100.00	$ 100.00	$ -	0.00%
512950	Clothing allowance	$ 1,000.00	$ 750.00	$ 750.00	$ -	0.00%
521300	Computure Software Support		$ 175.00	$ 175.00	$ -	0.00%

2023-2024 BUDGET

G/L Code	Account Title	2021-2022	2022-2023	2023-2024	difference $	difference %
522201	Repairs	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ -	0.00%
523201	Telephone	$ 400.00	$ 1,100.00	$ 1,100.00	$ -	0.00%
523902	Landfill Tipping Fees	$ 115,000.00	$ 122,000.00	$ 122,000.00	$ -	0.00%
531101	Supplies	$ 10,000.00	$ 8,000.00	$ 9,000.00	$ 1,000.00	12.50%
531104	Tires	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ -	0.00%
531230	Electricity	$ 2,200.00	$ 2,000.00	$ 2,500.00	$ 500.00	25.00%
531270	Gasoline	$ 11,500.00	$ 14,500.00	$ 14,500.00	$ -	0.00%
540000	Capital Outlay	$ 9,000.00	$ -	$ -	$ -	
579000	Contingencies	$ 3,000.00	$ 3,000.00	$ 2,000.00	$ (1,000.00)	-33.33%
	SANITATION TOTAL	**$ 331,160.00**	**$ 336,615.00**	**$ 346,540.00**	**$ 9,925.00**	**2.95%**
CITY PARK						
522201	Repairs	$ 3,000.00	$ 3,000.00	$ 1,500.00	$ (1,500.00)	-50.00%
523102	Property lease insurance	$ 4,200.00	$ 4,600.00	$ 5,200.00	$ 600.00	13.04%
531101	Supplies	$ 6,000.00	$ 5,500.00	$ 2,000.00	$ (3,500.00)	-63.64%
531230	Electricity	$ 4,800.00	$ 4,900.00	$ 4,900.00	$ -	0.00%
540000	Capital Outlay	$ 5,000.00	$ 5,000.00	$ 3,000.00	$ (2,000.00)	-40.00%
542501	Playground supplies	$ 18,000.00	$ 18,000.00	$ 2,000.00	$ (16,000.00)	-88.89%
579000	Contingencies	$ 1,500.00	$ 1,500.00	$ 1,000.00	$ (500.00)	-33.33%
	CITY PARK TOTAL	**$ 42,500.00**	**$ 42,500.00**	**$ 19,600.00**	**$ (22,900.00)**	-53.88%
	GENERAL FUND - EXPENDITURE TOTAL	**$ 3,850,360.00**	**$ 4,145,545.00**	**$ 4,413,641.00**	**$ 268,096.00**	6.47%
275 HOTEL/MOTEL TAX - REVENUE						
310000	**TAXES**					
314100	Revenue Hotel/Motel (60% of 5%)	$ 7,830.00	$ 10,000.00	$ 12,000.00	$ 2,000.00	16.67%
314101	Revenue Hotel/Motel (40% of 5%)	$ 5,220.00	$ 6,750.00	$ 8,500.00	$ 1,750.00	20.59%
314102	Restricted Revenue Hotel/Motel (50% of 3%)	$ 3,915.00	$ 5,500.00	$ 6,000.00	$ 500.00	8.33%
314200	Unrestricted Revenue Hotel/Motel (50% of 3%)	$ 3,915.00	$ 5,500.00	$ 6,000.00	$ 500.00	8.33%
	TOTAL	**$ 20,880.00**	**$ 27,750.00**	**$ 32,500.00**	**$ 4,750.00**	14.62%
275 HOTEL/MOTEL TAX - EXPENDITURE						
531706	Restricted Revenue Hotel/Motel (50% of 3%)	$ 3,915.00	$ 5,500.00	$ 6,000.00	$ 500.00	8.33%
531708	Restricted Revenue Hotel/Motel (40% of 5%)	$ 5,220.00	$ 6,750.00	$ 8,500.00	$ 1,750.00	20.59%
611200	transfer of Hotel/Motel to Gen Fund	$ 11,745.00	$ 15,500.00	$ 18,000.00	$ 2,500.00	13.89%
	TOTAL	**$ 20,880.00**	**$ 27,750.00**	**$ 32,500.00**	**$ 4,750.00**	14.62%
210 CONFISCATED CASH - REVENUE						
350000	**FINES AND FOREITURES**					
351320	Confiscated Fund Revenue	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -	0.00%
360000	**INVESTMENT INCOME**					
361000	Interest Income	$ 5.00	$ 5.00	$ 80.00	$ 75.00	1500.00%
	TOTAL	**$ 10,005.00**	**$ 10,005.00**	**$ 10,080.00**	**$ 75.00**	0.75%
210 CONFISCATED CASH - EXPENDITURES						
POLICE						
531101	Supplies	$ 10,005.00	$ 10,005.00	$ 10,080.00	$ 75.00	0.75%

2023-2024 BUDGET

G/L Code	Account Title	2021-2022	2022-2023	2023-2024	difference $	difference %
	TOTAL	**$ 10,005.00**	**$ 10,005.00**	**$ 10,080.00**	**$ 75.00**	0.75%
WATER/SEWER REVENUE FUND						
340000	**CHARGES FOR SERVICES**					
344210	Water Revenue	$ 1,024,000.00	$ 1,045,000.00	$ 1,085,000.00	$ 40,000.00	3.83%
344211	Late Fees	$ 30,000.00	$ 30,000.00	$ 35,000.00	$ 5,000.00	16.67%
344212	Reconnect Fees	$ 10,000.00	$ 10,000.00	$ 11,000.00	$ 1,000.00	10.00%
344213	Water System Connection Fees	$ 25,000.00	$ 30,000.00	$ 45,000.00	$ 15,000.00	50.00%
344255	Sewer Revenue	$ 1,167,000.00	$ 1,191,000.00	$ 1,235,000.00	$ 44,000.00	3.69%
344257	Sewer System Connection Fees	$ 20,000.00	$ 20,000.00	$ 25,000.00	$ 5,000.00	25.00%
349300	Returned Check Fee	$ 500.00	$ 500.00	$ 600.00	$ 100.00	20.00%
360000	**INVESTMENT INCOME**					
361000	Interest Income	$ 15,000.00	$ 5,000.00	$ 70,000.00	$ 65,000.00	1300.00%
380000	**MISCELLANEOUS INCOME**					
389000	Misc. Income	$ 30,000.00	$ 32,000.00	$ 32,000.00	$ -	0.00%
133000	Retained Earnings	$ 447,505.00	$ 429,940.00	$ 429,940.00	$ -	0.00%
	TOTAL	**$ 2,769,005.00**	**$ 2,793,440.00**	**$ 2,968,540.00**	**$ 175,100.00**	6.27%
WATER						
511100	Salaries	$ 405,900.00	$ 419,250.00	$ 433,925.00	$ 14,675.00	3.50%
511300	Overtime	$ 50,800.00	$ 52,900.00	$ 52,900.00	$ -	0.00%
512200	Payroll Taxes - Fica/MC	$ 35,000.00	$ 36,120.00	$ 39,700.00	$ 3,580.00	9.91%
512400	Retirement	$ 45,700.00	$ 47,215.00	$ 49,575.00	$ 2,360.00	5.00%
512410	Pension Plan Expense	$ 2,500.00	$ 3,200.00	$ 3,800.00	$ 600.00	18.75%
512700	Workers Comp	$ 16,300.00	$ 18,000.00	$ 18,720.00	$ 720.00	4.00%
512910	Health Insurance	$ 73,450.00	$ 70,000.00	$ 84,000.00	$ 14,000.00	20.00%
512920	Life Insurance	$ 400.00	$ 350.00	$ 350.00	$ -	0.00%
512930	Employee Training	$ 2,500.00	$ 1,500.00	$ 1,500.00	$ -	0.00%
512940	Med Service - Employee	$ 400.00	$ 400.00	$ 400.00	$ -	0.00%
512950	Clothing Allowance	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -	0.00%
521000	Credit/Debit Fees	$ 14,000.00	$ 17,500.00	$ 18,500.00	$ 1,000.00	5.71%
521201	Accounting Services	$ 500.00	$ 500.00	$ 400.00	$ (100.00)	-20.00%
521202	Audit Fees	$ 11,000.00	$ 11,000.00	$ 16,000.00	$ 5,000.00	45.45%
521203	Engineering Services	$ 30,000.00	$ 25,000.00	$ 25,000.00	$ -	0.00%
521300	Computer software support	$ 53,000.00	$ 45,000.00	$ 45,000.00	$ -	0.00%
521400	Contract svc-Prison workers	$ 20,500.00	$ 20,500.00	$ 20,500.00	$ -	0.00%
522150	Mileage reimbursement	$ 300.00	$ 300.00	$ 300.00	$ -	0.00%
522201	Repairs	$ 60,000.00	$ 60,000.00	$ 60,000.00	$ -	0.00%
522202	Maintenance/labor	$ 2,000.00	$ 2,100.00	$ 2,500.00	$ 400.00	19.05%
523101	Liability Insurance	$ 70,000.00	$ 65,000.00	$ 72,000.00	$ 7,000.00	10.77%

2023-2024 BUDGET

G/L Code	Account Title	2021-2022	2022-2023	2023-2024	difference $	difference %
523201	Telephone	$ 7,000.00	$ 5,500.00	$ 5,600.00	$ 100.00	1.82%
523300	Advertising	$ 2,000.00	$ 1,500.00	$ 1,500.00	$ -	0.00%
523600	Dues	$ 12,000.00	$ 9,000.00	$ 10,500.00	$ 1,500.00	12.50%
523903	Over/Short	$ 20.00	$ 20.00	$ 20.00	$ -	0.00%
523905	Return Check Fee	$ 200.00	$ 200.00	$ 200.00	$ -	0.00%
531101	Supplies	$ 45,000.00	$ 50,000.00	$ 50,000.00	$ -	0.00%
531102	Computer Supplies	$ 5,000.00	$ 2,500.00	$ 2,500.00	$ -	0.00%
531104	Tires	$ 2,500.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
531107	Radio Read Meters	$ 80,000.00	$ 80,000.00	$ 80,000.00	$ -	0.00%
531110	Chems-Water	$ 22,000.00	$ 20,000.00	$ 20,000.00	$ -	0.00%
531230	Electricity	$ 70,000.00	$ 65,000.00	$ 65,000.00	$ -	0.00%
531270	Gasoline	$ 19,000.00	$ 23,000.00	$ 23,000.00	$ -	0.00%
531501	Water	$ 225,000.00	$ 230,000.00	$ 310,000.00	$ 80,000.00	35.56%
531701	Postage	$ 4,500.00	$ 4,700.00	$ 4,700.00	$ -	0.00%
531799	Misc.expense	$ 1,000.00	$ 2,500.00	$ 2,500.00	$ -	0.00%
540000	Capital Outlay	$ 50,000.00	$ 45,000.00	$ 45,000.00	$ -	0.00%
541301	Office improvements	$ 2,000.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
541403	New line materials	$ 12,000.00	$ 14,000.00	$ 18,000.00	$ 4,000.00	33.33%
542001	Equipment	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ -	0.00%
542002	Well expense	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ -	0.00%
542004	Hydrant new/replacements	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ -	0.00%
611100	Administrative Services	$ 165,400.00	$ 173,700.00	$ 173,700.00	$ -	0.00%
	WATER TOTAL	**$ 1,709,870.00**	**$ 1,716,455.00**	**$ 1,851,290.00**	**$ 134,835.00**	**7.89%**
SEWER						
511100	Salaries	$ 331,550.00	$ 354,400.00	$ 366,825.00	$ 12,425.00	3.51%
511300	Overtime	$ 13,400.00	$ 14,000.00	$ 14,000.00	$ -	0.00%
512200	Payroll Taxes - Fica/MC	$ 26,500.00	$ 28,200.00	$ 30,300.00	$ 2,100.00	7.45%
512400	Retirement	$ 34,500.00	$ 36,850.00	$ 38,000.00	$ 1,150.00	3.12%
512700	Workers Comp	$ 7,000.00	$ 14,500.00	$ 14,500.00	$ -	0.00%
512910	Health Insurance	$ 55,100.00	$ 51,000.00	$ 58,440.00	$ 7,440.00	14.59%
512920	Life Insurance	$ 300.00	$ 300.00	$ 300.00	$ -	0.00%
512930	Employee Training	$ 2,000.00	$ 2,000.00	$ 2,500.00	$ 500.00	25.00%
512940	Med Service - Employee	$ 300.00	$ 300.00	$ 300.00	$ -	0.00%
512950	Clothing Allowance	$ 3,500.00	$ 3,000.00	$ 3,000.00	$ -	0.00%
521203	Engineering Services	$ 15,000.00	$ 15,000.00	$ 35,000.00	$ 20,000.00	133.33%

2023-2024 BUDGET

G/L Code	Account Title	2021-2022	2022-2023	2023-2024	difference $	difference %
521205	Legal Services	$ 4,000.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
521300	Computer Software Support	$ 5,250.00	$ 6,950.00	$ 6,950.00	$ -	0.00%
521400	Contract svc-Prison workers	$ 19,000.00	$ 19,000.00	$ 19,000.00	$ -	0.00%
522201	Repairs	$ 35,000.00	$ 30,000.00	$ 30,000.00	$ -	0.00%
522202	Maintenance/labor	$ 2,000.00	$ 3,000.00	$ 5,000.00	$ 2,000.00	66.67%
523201	Telephone	$ 5,100.00	$ 4,100.00	$ 4,100.00	$ -	0.00%
523600	Dues	$ 300.00	$ 150.00	$ 150.00	$ -	0.00%
531101	Supplies	$ 100,000.00	$ 30,000.00	$ 25,000.00	$ (5,000.00)	-16.67%
531104	Tires	$ 1,500.00	$ 1,500.00	$ 1,250.00	$ (250.00)	-16.67%
531112	Chemicals-Sewer	$ -	$ 60,000.00	$ 60,000.00	$ -	0.00%
531112	Lab Supplies-Sewer	$ -	$ 11,000.00	$ 10,500.00	$ (500.00)	-4.55%
531230	Electricity	$ 140,000.00	$ 135,000.00	$ 135,000.00	$ -	0.00%
531231	Electricity Street Lights	$ 1,500.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
531270	Gasoline		$ 2,000.00	$ 3,500.00	$ 1,500.00	75.00%
531501	Water	$ 1,000.00	$ 800.00	$ 800.00	$ -	0.00%
531701	Postage	$ 1,000.00	$ 600.00	$ 500.00	$ (100.00)	-16.67%
540000	Capital Outlay	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ -	0.00%
541302	Plant update/repairs	$ 6,000.00	$ 5,000.00	$ 4,000.00	$ (1,000.00)	-20.00%
541403	New line materials	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ -	0.00%
541405	129 N Sewer - GEFA	$ 29,105.00	$ 29,105.00	$ 29,105.00	$ -	0.00%
542001	Equipment	$ 18,000.00	$ 15,000.00	$ 15,000.00	$ -	0.00%
579300	Fines (EPD)	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
581002	Truelove Project GEFA	$ 87,230.00	$ 87,230.00	$ 87,230.00	$ -	0.00%
581004	Wastewater Plant - loan	$ 63,000.00	$ 63,000.00	$ 63,000.00	$ -	0.00%
	SEWER TOTAL	**$ 1,059,135.00**	**$ 1,076,985.00**	**$ 1,117,250.00**	**$ 40,265.00**	3.74%
	WATER/SEWER EXPENSE TOTAL	**$ 2,769,005.00**	**$ 2,793,440.00**	**$ 2,968,540.00**	**$ 175,100.00**	6.27%