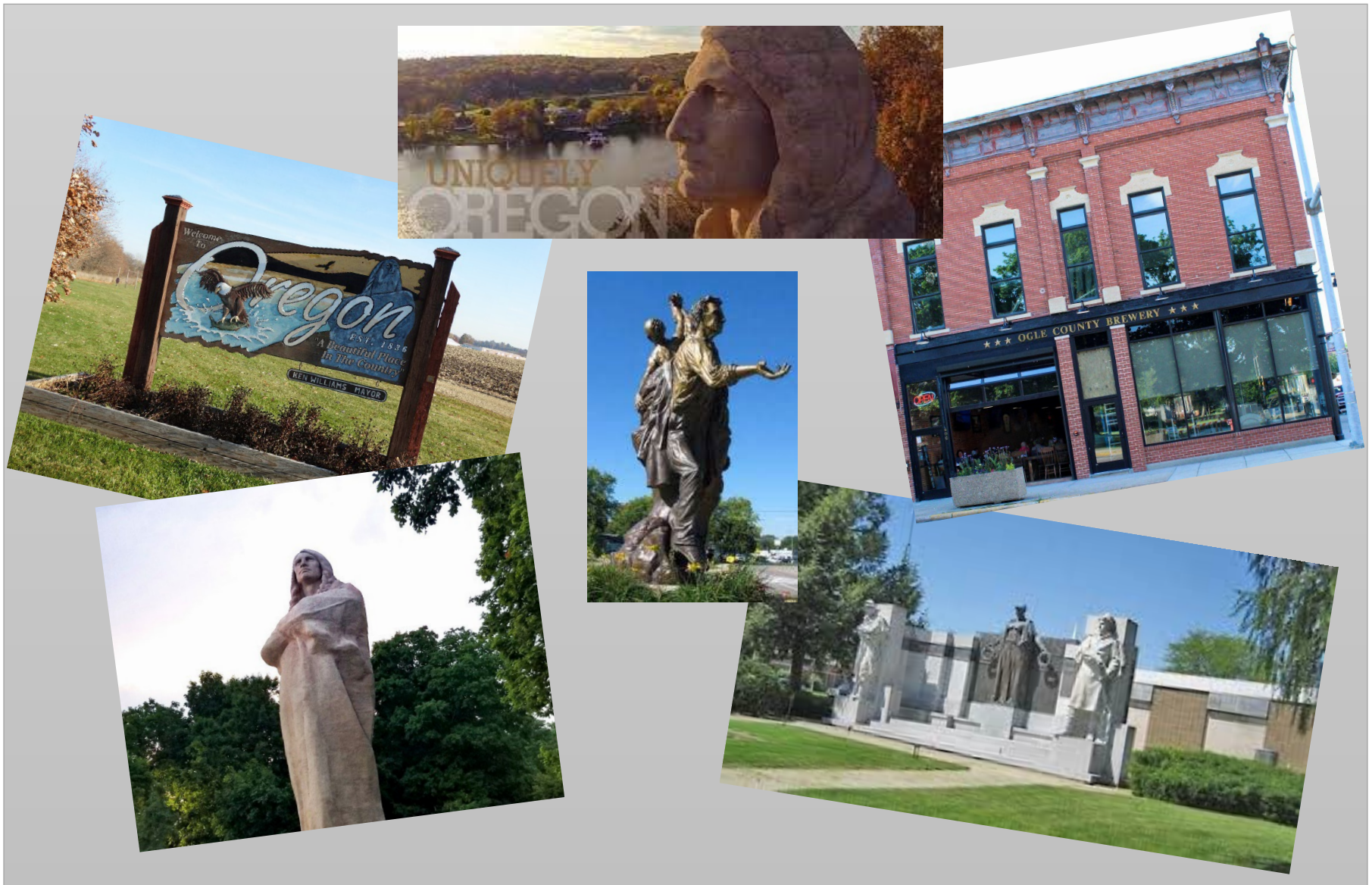




CITY OF OREGON FY23 BUDGET

*Budget of Revenues and Estimated Expenditures
for the Fiscal Year
Beginning May 1, 2022, and Ending April 31, 2023*



*Budget of Revenues and Estimated Expenditures
for the Fiscal Year
Beginning May 1, 2022, and Ending April 30, 2023*

CITY OF OREGON
BUDGET FY 23 – PROPOSED

FUND DESCRIPTIONS

1 – GENERAL FUND –

Revenue: Various income sources including Sales Tax, State Income Tax, City Licenses.

Purpose: The General Fund is the general operating fund of the City. It is used to account for all financial resources except those that are required to be accounted for in another fund.

11 – AUDIT –

Revenue: Tax Levy

Purpose: Pays for the annual audit.

12 – PUBLIC HEALTH –

Revenue: Income from Building Permits, Variance Applications, and Garbage Contract.

Purpose: This fund also pays for Moring Disposal garbage services, the Building Inspector, the feral cat program, code enforcement, building demolition, and downtown snow removal.

13 – IMRF –

Revenue: Tax levy and Replacement Tax provides income to this fund.

Purpose: The fund pays the pension cost for employee retirement system.

14 – SOCIAL SECURITY –

Revenue: Tax Levy

Purpose: This fund pays the city's portion of employee social security and Medicare costs.

15 – TORT LIABILITY –

Revenue: Tax Levy

Purpose: This fund pays the insurance premiums for the City's Insurance policy. We also use a small portion to offset department head salaries for members of the safety board.

17 – CROSSING GUARDS –

Revenue: Tax Levy

Purpose: This fund pays for 50% of the cost of the crossing guards for the Oregon School District. The school manages the crossing guards and we reimbursement annually.

18 – POLICE –

Revenue: Tax Levy

Purpose: This is the operating expense fund for the Police Department. Most of the expenses are covered by a transfer from the General Fund each year.

19 – STREET LIGHTING –

Revenue: Tax Levy – The city currently levies the maximum amount for these costs. Transfer from General Fund. Property taxes do not cover all costs; therefore, the fund runs a deficit on an annual basis.

Purpose: To collect and expend funds for the purpose of paying electricity costs for city streetlights.

20 – MOTOR FUEL TAX –

Revenue: The Municipals Share of the Illinois Gas Tax

Purpose: Oregon uses these funds for its annual chip seal program and certain other eligible projects.

21 – STREET & ALLEY –

Revenue: Some income from Property Tax as well as permits and Street Bonds, the rest is General Fund Transfer.

Purpose: Operating fund for the Street Department including salaries, vehicle maintenance, building maintenance, equipment purchases, and contract labor.

22 – ROAD AND BRIDGE 1% -

Revenue: An additional 1% was added to the overall sales tax for the City of Oregon.

Purpose: The fund pays for Streets and Sidewalk construction and related costs.

25 – RECREATION –

Revenue: Tax Levy

Purpose: Pays for water for the Splash Pad in Oregon Park West.

26 – BAND –

Revenue: Tax Levy

Purpose: Pays toward AOP bands, concert in the park, and bands for the Farmer's Market.

27 – CIVIL DEFENSE – The Civil Defense Act was repealed and replaced by the Illinois Emergency Services and Disaster Agency Act of 1975. See Public Act (PA) 79-1084. That act was renamed the Illinois Emergency Management Agency Act. See P.A. 87-168, which also modified the municipal code authority for imposition of property taxes for emergency and disaster services. The authority to tax includes the purposes for the funds: emergency services and disaster operations as defined in the Illinois Emergency Management Agency Act.

Purpose: The Nuclear Response Plan Grant is placed into and expended out of this fund annually.

60 – CITY HALL CAP. FUND –

Revenue: Gaming Income of \$50,000 is transferred to this fund.

Purpose: Currently the fund is used to pay the loan for the building improvements for the police department. In FY 23 we are adding the drive up facility to this capital fund for improvements.

61 – COLISEUM –

Revenue: Tax Levy

Purpose: This is the fund used to maintain and improve the Oregon Coliseum building.

62 – CITY HALL OPERATIONS –

Revenue: Funds come from the General Fund –

Purpose: This fund pays for the annual upkeep of City Hall and the Police Department including janitorial services, building maintenance and misc. equipment purchases.

63 – GROUP INSURANCE –

Revenue: Tax Levy

Purpose: This fund is used to pay for employee health and life insurance policies.

65 – ECONOMIC DEVELOPMENT –

Revenue: Video Gaming, Comcast Franchise Fees, and General Funds

Purpose: This fund pays for downtown beautification, flowers, watering, landscaping as well as some façade grants. The fund also pays for some contract professional services. This also pays organization memberships.

70 – TIF FUND –

Revenue: TIF Property Taxes within the TIF Zone.

Purpose: To incentivize public/private partnership of economic development which would not otherwise be occur.

72 – FARMERS MARKET –

Revenue: Vendor Registration, Food Truck Vendors, Donations and LINK Funds –

Purpose: This fund pays for marketing, equipment, supplies and music for the Farmer's Market.

	updated: 7/29/21	actual FY19	actual FY20	actual FY21	Actual FY22	FY23 Budget
1	<u>General Account</u>					1/3 tax levy = 55,223
	<i>Beginning FY Fund balance</i>	\$569,388	\$366,741	\$403,061		
	INCOME					
3210	Liquor License	\$24,339	\$16,972	\$23,967	\$24,388	\$25,000
3220	Business License	\$860	\$880	\$110	\$780	\$800
3280	Other License	\$1,005	\$1,029	\$412	\$1,105	\$1,000
3410	State Income Tax	\$361,268	\$403,297	\$426,565	\$528,438	\$476,809
3420	Replacement Tax	\$67,028	\$88,246	\$82,587	\$194,035	\$170,000
3440	Sales Tax	\$611,348	\$690,076	\$686,558	\$800,223	\$754,000
3450	Local Use Tax	\$110,019	\$128,396	\$166,364	\$194,035	\$135,150
3810	Interest Income	\$4,699	\$5,036	\$5,715	\$8,412	\$6,500
3170	Telecommunications	\$59,451	\$53,639	\$49,195	\$43,922	\$36,000
3470	Utility Tax - Comed Electricity	\$23,829	\$41,704	\$45,038	\$44,867	\$44,000
3480	Utility Tax NICOR	\$10,248	\$19,489	\$20,643	\$29,180	\$25,000

	updated: 7/29/21	actual FY19	actual FY20	actual FY21	Actual FY22	FY23 Budget
3240	Video Gaming [40K goes to general fund, 50K goes to city hall cap. Imp.,	\$41,650	\$40,000	\$82,485	\$40,000	\$40,000
3130	Loss Prevention Salary	\$7,500	\$7,500	\$7,500	\$7,500	\$15,000
3880	Misc Income.	\$5,376	\$12,327	\$169,046	\$12,436	\$4,000
3455	cannabis tax (to Police Fund)				\$5,751	\$7,028
3445	Auto Rental Tax			\$20	\$46	\$45
3465	downstate COVID recovery grant			\$61,000	\$236,107	\$236,107
	FY21 (1x) from unemployment fund			\$39,490		\$0
	TOTAL income	\$1,334,251	\$1,489,710	\$1,866,695	\$2,171,225	\$1,976,439

	updated: 7/29/21	actual FY19	actual FY20	actual FY21	Actual FY22	FY23 Budget
	Expenses					
4220	Salaries-Part-time	\$19,948	\$29,514	\$14,621	\$17,274	\$17,800
4300	Elected -Salaries	\$23,980	\$24,827	\$24,860	\$24,860	\$25,000
4320	Clerk/Treasurer	\$76,100	\$83,631	\$18,521	\$20,630	\$21,250
4330	city administrator			\$106,779	\$104,702	\$108,000
4630	retirement bonus			\$15,000		\$20,000
4712	Clock Maint	\$630	\$630	\$630	\$630	\$630
5320	Engineering	\$4,878	\$7,769	\$1,000	\$0	\$2,500
5330	Legal Services	\$12,855	\$11,198	\$10,020	\$7,307	\$12,000
5331	Legal Retainer	\$2,000	\$4,000	\$5,333	\$2,667	\$5,000
5340	City Contracts (new FY22)				\$21,218	\$19,000
5510	Postage/Office Supplies	\$3,709	\$4,473	\$1,745	\$1,916	\$3,000
5520	Telephone	\$7,105	\$7,095	\$10,011	\$7,258	\$13,000
5530	Publishing/Printing	\$402	\$2,314	\$1,201	\$1,916	\$2,000
5610	Dues	\$390	\$527	\$360	\$1,584	\$1,600
5620	Travel/Training-Clerk	\$701	\$193	\$310	\$998	\$1,000
5630	Travel/Training-Council	\$1,570	\$5,629	\$0	\$1,540	\$2,500

	updated: 7/29/21	actual FY19	actual FY20	<i>actual</i> FY21	Actual FY22	FY23 Budget
8200	Building/Depot	\$0	\$1,300	\$420	\$15,909	\$3,000
8300	Public Works - Vehicle Purchase program (new line item FY22)				\$22,464	\$30,000
8300	Police - Vehicle Purchase Program					\$39,000
9290	Misc Expense	\$10,541	\$7,181	\$56,713	\$13,902	\$10,000
9300	Disbursement of downstate recovery grant money			\$61,000	\$28,604	\$50,000
9310	ARPA Funds					\$200,000
	<u>Total Expenses</u>	\$144,861	\$161,266	\$313,922	\$278,105	\$586,280
	EOY Net:	\$1,189,390	\$1,328,444	\$1,552,773		

	updated: 7/29/21	actual FY19	actual FY20	<i>actual</i> FY21	Actual FY22	FY23 Budget
11	<u>Audit</u>					
	<u>Income</u>					
3110	Property Tax	\$33,332	\$33,291	\$33,845	\$19,382	\$14,587
	S&W Reimbursement	\$22,545	\$14,975	\$0	\$0	\$0
	Total income	\$55,877	\$48,266	\$33,845	\$19,382	\$14,587
	<u>Expenses</u>					
5310	Accounting Service	\$22,545	\$29,950	\$18,587	\$15,625	\$18,000
	total expenses	\$22,545	\$29,950	\$18,587	\$15,625	\$18,000
	Net:	\$33,332	\$18,316	\$15,258	\$3,757	(\$3,413)

	updated: 7/29/21	actual FY19	actual FY20	actual FY21	Actual FY22	FY23 Budget
12	<u>Public Health</u>					
	<u>Income</u>					\$130,007
3310	Building Permits	\$19,726	\$9,086	<i>13,307.00</i>	\$16,181	\$15,000
3380	Variance app fee		\$0	<i>1,500.00</i>	\$1,100	\$1,000
3630	Garbage Charges	\$264,430	\$263,097	<i>276,764.27</i>	\$289,591	\$300,000
3810	interest income			<i>273.35</i>	\$276	\$250
				<i>70.00</i>		
3880	Miscellaneous	\$418	\$310	<i>102.00</i>	\$88	\$100
	<u>Total income</u>	\$285,203	\$273,118	\$292,017	\$307,236	\$316,350
	<u>Expenses</u>					
4210	Salaries	\$4,839	\$4,050	\$0	\$0	\$20,000
5350	Contractural Services other contract labor (mowing, sidewalk snow removal, demo, custodial.)	\$6,129	\$11,368	\$10,924	\$10,180	\$42,000
5370	Building Inspector	\$16,200	\$16,800	\$16,800	\$16,800	\$18,000
5500	Animal Care	\$309	\$771	\$0	\$1,117	\$1,000
5510	Postage	\$2,922	\$3,795	\$1,264	\$2,013	\$2,500

	updated: 7/29/21	actual FY19	actual FY20	actual FY21	Actual FY22	FY23 Budget
5520	Telephone	\$1,063	\$452	\$0	\$266	\$400
5540	Data Processing	\$625	\$625	\$625	\$0	\$0
5480	Contract Labor: Garbage charges (Moring)	\$201,676	\$208,871	220,054.50	\$230,615	\$250,000
6280	Supplies & materials	\$650	\$999	\$844	\$310	\$800
8300	Equipment		\$1,422	\$1,294	\$108	\$21,200
9290	Misc Expense	\$2,360	\$12,592	\$7,385	\$1,290	\$1,200
	<u>Total Expenses</u>	\$236,773	\$261,745	\$259,191	\$252,519	\$357,100
	<u>Net:</u>	\$48,430	\$11,373	\$32,826	\$54,717	(\$40,750)

	updated: 7/29/21	actual FY19	actual FY20	<i>actual</i> FY21	Actual FY22	FY23 Budget
13	<u>IMRF</u>					
	fund balance at beginning of FY	\$184,411	\$153,121	\$222,390		\$250,000 fund bal
	<u>Income</u>					
3110	Property Tax	\$142,623	\$145,766	\$150,888	\$157,425	\$151,000
3420	Replacement tax	\$21,726	\$24,140	\$24,140	\$0	\$24,140
3810	Interest Income					
3880	Misc. income					
	Total Income	\$164,349	\$169,906	\$175,028	\$157,425	\$175,140
	<u>Expense</u>					
4630	Retirement Contributions	\$198,053	\$100,637	\$119,011	\$132,468	\$95,800
	Total Expenses	\$198,053	\$100,637	\$119,011	\$132,468	\$95,800
	Net:	\$33,704	\$69,269	\$56,017	\$24,957	\$79,340

	updated: 7/29/21	actual FY19	actual FY20	<i>actual</i> FY21	Actual FY22	FY23 Budget
14	<u>Social Security</u>					
	<u>Income</u>					
3110	Property Tax	\$46,298	\$46,214	\$48,593	\$52,627	\$56,000
	<u>Expense</u>					
4610	Social Security + medicare	\$55,194	\$52,947	\$54,908	\$59,324	\$55,157
4620	Medicare					
	<u>Totals</u>	\$55,194	\$52,947	\$54,908	\$59,324	\$55,157
	net	-\$8,896	-6,733			
	transfer					
	Net:	\$8,896	\$6,733	\$6,315	\$6,697	\$843

	updated: 7/29/21	actual FY19	actual FY20	actual FY21	Actual FY22	FY23 Budget
15	<u>Tort Liability</u>					
	fund balance at beginning of FY.	\$18,099	\$19,134	\$19,792		
	<u>Income</u>					
	Interfund Transfer					
3110	Property Tax	\$125,003	\$124,626	\$130,536	\$131,701	\$140,000
	<u>Total income</u>	\$125,003	\$124,626	\$130,536	\$131,701	\$140,000
	<u>Expense</u>					
5790	Loss Prevention Salary	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
5910	Insurance	\$93,968	\$93,968	\$130,662	\$83,678	\$84,000
9290	Misc Expense			\$1,004	\$0	\$0
	<u>Total expense</u>	\$93,968	\$93,968	\$131,666	\$113,678	\$114,000
	Net:	31,035	30,658	1,130	\$18,023	\$26,000

	updated: 7/29/21	actual FY19	actual FY20	<i>actual</i> FY21	Actual FY22	FY23 Budget
17	<u>Crossing Guards</u>					
	fund balance at beginning of FY.	\$18,529	\$27,413	\$25,176		\$31,000
	<u>Income</u>					
3110	Property Tax	\$8,884	\$9,014	\$9,345	\$9,415	\$9,900
	<u>Expenses</u>					
4210	Salaries	\$0	\$11,251	\$12,226	\$0	\$13,500
	Uniforms	\$0				
	Supplies	\$0				
	<u>Totals</u>	\$0	\$11,251	\$12,226	\$0	\$13,500
	Net:	8,884	2,237	2,881	9,415	(\$3,600)

	updated: 7/29/21	actual FY19	actual FY20	<i>actual</i> FY21	Actual FY22	FY23 Budget
18	<u>Police</u>					
	fund balance at beginning of FY.	\$20,805	\$34,590	\$21,134		
	<u>Income</u>					
3110	Property Tax	\$82,640	\$82,078	\$115,175	\$135,160	\$146,000
3130	Loss Prevention Salary	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
3170	SRO reimbursement		\$79,569	\$60,948	\$60,631	\$62,000
3340	Mass Gathering	\$150	\$150	\$50	\$50	\$50
3380	Admin Towing	\$21,436	\$11,096	\$8,000	\$34,401	\$25,000
3480	COP Grant	\$0				
3485	cannibis tax revenue		\$0	\$3,041	\$0	\$0
3510	Court Fines	\$39,798	\$33,843	\$24,116	\$30,451	\$25,000
3520	Parking Fines	\$7,636	\$8,255	\$8,935	\$7,143	\$8,000
3530	DUI Equipment	\$2,445	\$3,389	\$2,602	\$4,705	\$2,500
3540	Police Vehicle-Cir Clerk	\$1,221	\$758	\$182	\$175	\$200
3550	Police Reports	\$35	\$5	\$356	\$240	\$100

	updated: 7/29/21	actual FY19	actual FY20	actual FY21	Actual FY22	FY23 Budget
3580	Other Fines	\$2,589	\$5,032	\$6,197	\$7,151	\$5,000
3880	Misc Income	\$3,878	\$2,920	\$390	\$33	\$500
	<u>Totals</u>	\$179,328	\$245,080	\$237,595	\$292,533	\$281,850
	<u>Expenses</u>					
4210	Salaries	\$559,925	\$630,165	\$637,920	\$657,892	\$657,727
4220	Temp. Salaries	\$17,520	\$6,000	\$380	\$720	\$5,000
4230	Salaries – OT	\$95,869	\$94,802	\$70,601	\$70,956	\$80,000
	holiday/vacation spec. pay (new FY22)				\$0	\$32,900
4710	Uniforms	\$7,746	\$5,423	\$2,406	\$2,502	\$6,000
5120	Maint Equip	\$2,557	\$4,856	\$2,741	\$1,710	\$3,000
5130	Maint Vehicles	\$14,549	\$15,838	\$22,050	\$15,393	\$17,000
5280	Drug Investigations	\$2,627	\$55	\$120	\$901	\$800
5280	drug education & enforce.		\$0	\$0	\$0	\$1,000
5330	Legal Service	\$0	\$445	\$0	\$0	\$500
5350	Admin Towing Disb	\$6,917	\$96	\$0	\$56,703	\$39,000
5370	Contractual Services	\$7,959	\$16,591	\$9,629	\$9,897	\$12,000

	updated: 7/29/21	actual FY19	actual FY20	actual FY21	Actual FY22	FY23 Budget
5510	Postage/Supplies	\$1,561	\$2,069	\$1,799	\$1,491	\$2,000
5520	Telephone	\$14,327	\$15,012	\$16,445	\$12,566	\$14,000
5530	Publishing/Printing	\$1,444	\$1,679	\$771	\$982	\$1,000
5610	Dues	\$692	\$960	\$635	\$851	\$800
5630	Training	\$3,551	\$6,896	\$1,865	\$5,654	\$6,000
5720	Police Training Institute	\$6,838	\$1,257	\$0	\$0	\$6,000
5730	Recruitment & Testing	\$1,691	\$2,951	\$613	\$656	\$2,000
6550	Auto-Fuel	\$19,679	\$18,807	\$21,707	\$36,349	\$45,000
8200	Cap Equipment	\$7,069	\$12,165	\$1,335	\$6,124	\$5,000
8300	Office Equip ("EQUIPMENT" on transactions)	\$5,907	\$4,826	\$11,712	\$80	\$500
8400	Cap Vehicles	\$32,634	\$49,965	\$41,189	\$24,609	\$17,322
8500	Computer Equip.	\$8,193	\$1,039	\$868	\$2,550	\$2,500
8600	Fire Arms	\$3,618	\$3,202	\$634	\$764	\$2,800
8810	DUI Equipment	\$73	\$1,100	\$0	\$0	\$2,500
9100	Other Expenditures	\$5,382	\$4,165	\$2,695	\$1,499	\$2,000

	updated: 7/29/21	actual FY19	actual FY20	<i>actual</i> FY21	Actual FY22	FY23 Budget
9290	police PR fund (changed from Misc. line item	\$0	\$559	\$0	\$0	\$500
	<u>Total expenses</u>	\$828,328	\$900,923	\$848,232	\$910,863	\$964,849
		-\$643,718	-\$651,642			
	net	-\$649,000	\$655,843	\$610,637	\$618,330	(\$682,999)

	updated: 7/29/21	actual FY19	actual FY20	actual FY21	Actual FY22	FY23 Budget
19	<u>Street Lighting</u>					
	<i>balance at beginning of FY.</i>	\$11	\$2,867	\$2,924		
	Income					
3110	Property Tax	\$23,382	\$23,367	\$24,420	\$24,635	\$26,000
	Interest	\$0		\$0		
	Total	\$23,382	\$23,367	\$24,420	\$24,635	\$26,000
	<u>Expense</u>	\$44,101	\$44,000	\$47,906	\$39,962	\$45,000
	Total expense	\$44,101	\$44,000	\$42,362	\$39,962	\$45,000
	Net:	\$20,719	\$20,633	\$17,942	\$15,327	(\$19,000)

	updated: 7/29/21	actual FY19	actual FY20	actual FY21	Actual FY22	FY23 Budget
20	<u>Motor Fuel Tax</u>			<i>beginning FY21 balance = \$263,375</i>		
	<u>Income</u>					
3430	Allotment	\$94,738	\$134,511	\$132,005	\$148,108	\$148,000
3810	Interest	\$480	\$480	\$839	\$1,162	\$1,200
3880	Misc Income	\$0		\$122,614	\$81,743	\$40,870
	<u>Total income</u>	\$95,218	\$134,991	\$255,458	\$231,013	\$190,070
	<u>Expenses</u>					
5140	Maint Streets	\$73,421	\$73,103	\$85,025	\$225,433	\$148,510
5320	Engineering Service	\$11,335	\$9,500	\$11,145	\$0	\$17,000
6280	Maintenance Materials	\$0	\$0	\$0	\$0	\$0
	<u>Total expenses</u>	\$84,756	\$82,603	\$96,170	\$225,433	\$165,510
	Net:	10,462	52,388	159,288	5,580	\$24,560

	updated: 7/29/21	actual FY19	actual FY20	actual FY21	Actual FY22	FY23 Budget
21	<u>Street & Alley</u>					
	<u>Income</u>					
3110	Property Tax	\$49,326	\$49,453	\$51,843	\$52,241	\$55,223
3120	Loss Prevention Salary	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
3340	Closure Permit Fees	\$125	\$225	\$200	\$200	\$250
3380	Street X Bonds	\$2,482	\$1,168	\$1,200	\$2,988	\$1,200
3720	Traffic Signal Maint	\$12,452	\$23,986	\$34,613	\$23,067	\$15,000
3830	St Maint Agreement		\$0	\$0	\$0	\$0
3880	Misc Income	\$9,212	\$6,062	\$13,449	\$67,579	\$3,000
	<u>Total income</u>	\$115,174	88,394	108,805	\$153,575	\$82,173
	<u>Expenses</u>					
4210	Salaries	\$268,984	\$215,080	\$230,678	\$239,730	\$306,200
4220	summer help				\$4,074	\$6,000
4230	Overtime	\$37,353	\$10,825	\$13,344	\$10,007	\$10,500
5110	Maint Bldg	\$50	\$2,175	\$250	\$0	\$4,500
5120	Maint Equip	\$2,881	\$34,790	\$10,980	\$2,843	\$5,000

	updated: 7/29/21	actual FY19	actual FY20	actual FY21	Actual FY22	FY23 Budget
5130	Maint Vehicles	\$5,000	\$738	\$1,906	\$3,838	\$3,000
5480	Contract Labor	\$153,610	\$48,960	\$79,758	\$44,320	\$81,500
5630	Training and travel	\$622	\$208	\$0	\$140	\$1,800
5510	Office Supplies	\$0	\$82	\$13	\$40	\$100
5520	Telephone	\$3,658	\$4,072	\$3,805	\$4,875	\$4,200
5710	NICOR	\$0	\$0	\$244	\$1,705	\$2,000
6280	Supplies & Materials	\$32,465	\$24,090	\$37,387	\$40,626	\$38,000
6120	Equip & Grounds	\$15,034	\$10,260	\$9,793	\$11,186	\$9,000
6550	Auto-Fuel	\$18,722	\$18,476	\$15,800	\$17,604	\$24,000
8300	Purchase Equipment/Loans	\$28,152	\$24,935	\$39,560	\$101,900	\$37,500
9100	Misc	\$14,660	\$5,794	\$3,433	\$3,919	\$2,500
9290	Contingency	\$1,618	\$650	\$300	\$0	\$0
	<u>Total expenses</u>	\$583,434	\$401,760	\$447,876	486,807.00	\$535,800
	net	-\$468,260	\$313,366	\$339,071	\$333,232	(\$453,627)

	updated: 7/29/21	actual FY19	actual FY20	actual FY21	Actual FY22	FY23 Budget
22	<u>Road & Bridge 1%</u>					
	<u>Income</u>					
3110	Property Tax	\$36,629	\$36,716	\$37,368	\$38,664	\$38,800
3460	Sales Tax Capital Fund (1% sales tax)	\$324,003	\$344,045	\$324,289	\$397,941	\$350,000
3880	miscellaneous income	\$2,000	\$1,000	\$901,305	\$0	\$1,000
	Total Income	\$362,632	\$381,761	\$1,262,962	\$436,605	\$389,800
	<u>Expenses</u>					
5140	Street & Sidewalks	\$23,314	\$27,811	\$15,207	\$25,689	\$20,000
5480	Professional Service			\$89,590	\$75,128	\$75,000
6720	Sales Tax Cap Improv	\$26,664	\$530,789	\$246,485	\$536,669	\$650,000
7100	Debt Payments - Loan	\$125,998	\$106,028		(not separated)	\$114,000
	Total expenses	\$175,976	\$664,628	\$336,075	\$611,797	\$859,000
					-\$175,192	(\$469,200)

	updated: 7/29/21	actual FY19	actual FY20	<i>actual</i> FY21	Actual FY22	FY23 Budget
25	<u>Recreation</u>					
	<u>Income</u>					
3110	Property Tax	\$8,884	\$8,913	\$9,280	\$9,363	\$10,000
	<u>Totals</u>	\$8,884	\$8,913	\$9,280	\$9,363	\$10,000
	<u>Expenses</u>					
	Contract Labor					
9100	Misc -WATER SPLASH PARK	\$8,131	\$8,900	\$13,382	\$9,363	\$10,000
	<u>Totals</u>	\$8,131	\$8,900	\$13,382	\$9,363	\$10,000

	updated: 7/29/21	actual FY19	actual FY20	<i>actual</i> FY21	Actual FY22	FY23 Budget
26	<u>Band</u>					
	<u>Income</u>					
3110	Property Tax income	\$2,807	\$2,852	\$2,933	\$2,958	\$3,150
	<u>Expenses</u>					
4210	Expenses Salaries-Band	\$3,275	\$3,200	\$900	\$2,400	\$3,450
				\$2,033	\$558	(\$300)

	updated: 7/29/21	actual FY19	actual FY20	actual FY21	Actual FY22	FY23 Budget
27	<u>Civil Defense</u>					
	<i>balance at beginning of FY.</i>		\$276,073			
	Income					
3880	Misc Income	\$1,815		\$9,005	\$8,284	\$1,000
	Interest Income					
	<u>Expenses</u>					
4210	Salaries					
5520	Telephone	\$548	\$475		\$172	\$250
5620	Travel & Training		\$1,769			
6120	Supplies & Materials					
9290	Misc Expense			\$6,785	\$17,957	\$95,000
	<u>Totals</u>	\$548	\$1,769	\$6,785	\$18,129	\$95,250
					-\$9,845	(\$94,250)

	updated: 7/29/21	actual FY19	actual FY20	<i>actual</i> FY21	Actual FY22	FY23 Budget
60	<u>City Hall Cap Fund</u>					
	fund balance		\$50,000			
	Income					
	Loan from Stillman Bank		\$295,000			
3140	Gaming Income	\$50,000	\$50,000	\$0	\$40,000	\$50,000
	total income		\$345,000	\$0	\$40,000	\$50,000
	Expenses					
9110	City Hall Cap Fund			\$806	\$45,250	\$20,000
9120	Building	\$8,158	\$317,286	\$0	\$0	\$30,000
9290	Misc	\$0			\$0	
	Building loan	\$0	\$0	\$35,111	\$0	\$33,100
	<u>Total expenses</u>	\$8,158	\$317,286	\$35,917		\$83,100
	net	\$41,842	\$27,714			
						(\$33,100)

	updated: 7/29/21	actual FY19	actual FY20	actual FY21	Actual FY22	FY23 Budget
61	<u>Coliseum</u>					\$83,591 fund balance
	<u>Income</u>					
3110	Property Tax	\$33,314	\$33,433	\$35,031	\$35,299	\$37,313
3820	Rental Income	\$11,310	\$250	\$360	\$600	\$500
3880	Misc Income	\$0	\$0		\$70,000	\$70,000
	<u>Total income</u>	\$44,624	\$33,682	\$35,391	\$105,899	\$107,813
	<u>Expenses</u>					
5110	Maint Building & Grounds	\$4,978	\$5,462	\$5,387	\$2,581	\$15,000
5120	Maint Equip	\$1,112	\$973	\$505	\$1,072	\$1,500
5360	Janitorial	\$5,980	\$5,980	\$5,980	\$5,750	\$6,000
5480	Contract Labor	\$0	\$0	\$14,705	\$10,362	\$2,000
5520	Utilities	\$5,143	\$3,176	\$1,391	\$2,619	\$3,000
6120	Bldg Materials	\$0	\$25	\$409	\$0	\$500
8200	Building		\$13,841	\$11,506	\$168,181	\$20,000
9290	Misc Expense	\$7,341	\$74		\$0	\$1,000
	<u>Total expenses</u>	\$24,554	\$29,531	\$39,883	\$190,565	\$49,000
					(\$84,666)	\$58,813

	updated: 7/29/21	actual FY19	actual FY20	actual FY21	Actual FY22	FY23 Budget
62	<u>City Hall Operations</u>					
	Income					
	<u>Income total</u>	\$0		\$0	\$0	\$0
	<u>Expenses:</u>					
5110	Maint Building	\$3,479	\$6,479	\$2,430	\$3,011	\$3,000
5120	Maint Equip	\$2,448	\$8,298	\$1,095	\$866	\$1,000
5360	Janitorial Service	\$3,775	\$3,848	\$3,802	\$3,775	\$3,800
5710	Utilities	\$0		\$4,100	\$386	\$500
6120	Maint Supplies-Equip	\$1,307	\$505	\$985	\$749	\$750
8200	buildings			\$34,032	\$0	\$0
9290	Misc	\$657	\$282	\$1,084	\$685	\$500
	Total expenses	\$11,666	\$19,411	\$48,819	\$10,970	\$11,050
				\$413	-\$10,970	(\$11,050)
				\$49,240		
				\$8		

	updated: 7/29/21	actual FY19	actual FY20	actual FY21	Actual FY22	FY23 Budget
63	<u>Group Insurance</u>					
	<u>Income</u>					
3110	Property Tax	\$49,326	\$49,453	\$51,843	\$52,241	\$55,223
3120	S&W Reimburse					
3210	retiree insurance	\$2,497	\$20,325	\$26,655	\$12,412	\$12,000
3830	flex spending	\$2,515	\$9,907	\$14,272	\$15,070	\$15,000
3880	misc.	\$8,193	\$3,045	\$0	\$0	\$0
	Totals	\$62,531	82,730	92,770	\$79,723	\$82,223
	<u>Expenses</u>					
3120	S&W Reimburse			\$93	\$0	\$0
4510	Health Insurance	\$266,983	\$295,291	\$341,915	\$323,935	\$350,000
4520	Life Insurance	\$3,579	\$2,109	\$4,097	\$4,776	\$4,900
	Totals	\$270,562	297,400	346,012	\$328,711	\$354,900
	NET:			+\$62,453 from balance = \$190,882. Transfer of \$185,840 = fund balance of - 5,042		(\$272,677)

	updated: 7/29/21	actual FY19	actual FY20	actual FY21	Actual FY22	FY23 Budget
65	<u>Economic Development</u>					
	<u>Income</u>					
3180	Transfer from Gen. Fund; Video Gaming excess over \$95,000	\$32,143	\$38,000	\$0	\$31,247	\$37,000
3250	Franchise License	\$62,897	\$53,558	50,790.00	\$39,291	\$30,000
3280	NOTE: Internet state sales tax will increase this revenue by 3.59% for FY19. Estimate of \$18,000 additional funds. Thus, 3.59% of sales tax revenue will be placed into ED.	\$18,000	\$21,606	\$0	\$82,223	\$50,000
	Grant				\$0	\$0
	Interest				\$0	\$0
	Misc Income	\$500	\$1,270	5,574.00	\$0	\$0
	<u>Total income</u>	\$81,397	\$76,434	\$56,364	\$121,514	\$117,000

	updated: 7/29/21	actual FY19	actual FY20	<i>actual</i> FY21	Actual FY22	FY23 Budget
	<u>Expenses</u>					
5340	beautification	\$22,946	\$23,295	37,241.00	\$48,875	\$54,000
5350	contract prof. services	\$6,283	\$24,060	20,748.00	\$16,769	\$47,600
5760	Organizational membership / Chamber partnership	\$10,734	\$7,920	8,100.00	\$7,075	\$9,000
5780	iFiber		\$1,060	1,720.00	\$0	\$0
9530	misc. Ec Development	\$9,859	\$14,404	21,118.00	\$11,567	\$13,000
	<u>Total expenses</u>	\$52,322	\$70,739	\$30,938	\$84,286	\$123,600
					\$37,228	-\$6,600

	updated: 7/29/21	actual FY19	actual FY20	<i>actual FY21</i>	Actual FY22	FY23 Budget
70	<u>TIF Fund</u>					
	Income					
3110	TIF Property Tax	\$138,305	\$162,266	<i>181,024.00</i>	\$211,238	\$281,800
	misc. income					
	Total income	\$138,305	\$162,266	<i>181,024.00</i>	\$211,238	\$281,800
	Expenses					
5480	other professional services	\$7,343	\$21,156	<i>98,543.00</i>	\$35,047	\$35,000
9100	other expenditures	\$44,788	\$71,819	<i>80,457.00</i>	\$19,615	\$276,000
	Total expenses	\$52,131	\$92,975	<i>\$179,000</i>	\$54,662	\$311,000
	net:			\$2,024	\$156,576	-\$29,200

	updated: 7/29/21	actual FY19	actual FY20	actual FY21	Actual FY22	FY23 Budget
72	<u>Farmers Market</u>					
	Fund Balance \$2431.78					
	Income					
3880	Misc Income					\$800
	Vendor Fees					\$1,200
	Link					\$2,200
	Total Revenue					\$4,200
5480	Expenses					
	marketing					\$300
	music					\$1,350
	equipment/supplies					\$350
	salary					\$400
	other professional services				\$176	\$1,940
	Total Expenses					\$4,340