

FISCAL YEAR 2023/24 BUDGET

FUND REVENUES	101 GENERAL FUND			
ACCOUNT	LINE-ITEM Dept. 000	ACTUAL YEAR END FY 2021/22	ADOPTED BUDGET FY 2022/23	ADOPTED BUDGET FY 2023/24

REVENUES

403.000	Property Taxes	1,728,491	1,760,000	1,850,000
423.000	Payment in Lieu of Taxes	14,784	14,000	14,000
445.000	Delinquent Charges - Taxes	7,664	6,000	7,000
446.000	Tax Collection Admin. Fee	52,105	51,000	52,000
447.000	Mobile Home Tax	1,354	600	600
451.000	Liquor License	4,420	4,000	4,000
462.000	Fees & Permits	25,453	15,000	15,000
465.000	Michigan Revenue Sharing	849,220	730,000	820,000
470.000	Miscellaneous Revenues	55,458	20,000	20,000
472.000	Police Reserve Revenue	1,000	1,000	1,000
473.000	Park Reservations	830	500	700
474.000	Police Revenues	7,905	6,000	7,000
480.000	Planning & Zoning Fees	12,010	1,000	1,000
491.000	Township Fire Contracts	103,807	97,000	106,000
496.000	Cemetery Revenue	12,738	5,000	7,000
497.000	Cemetery Interest	321	200	2,000
605.000	Charges for Admin. Services	113,600	117,396	120,220
655.000	Parking Fines & Forfeits	3,943	1,000	2,000
656.000	Traffic Fines	8,249	5,000	6,000
657.000	Municipal Civil Infractions	25	-	-
666.000	Interest on Investments	4,289	2,000	20,000
667.010	Interest from property tax fund	-	200	2,000
670.000	Cable Franchise Fees	65,574	65,000	65,000
	<b>Total Revenues 000</b>	<b>3,073,238</b>	<b>2,901,896</b>	<b>3,122,520</b>

FUND		101 GENERAL FUND		
DEPARTMENT		101 CITY COUNCIL		
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2021/22	ADOPTED BUDGET FY 2022/23	ADOPTED BUDGET FY 2023/24
	Dept. 101			
702.000	Salaries Part Time	1,210	3,000	3,000
704.000	Employee Benefits	95	300	300
727.000	Departmental Supplies	26	500	1,000
808.000	Subscriptions & Memberships	4,600	5,000	5,000
809.000	Education & Training	752	1,000	1,000
813.000	Miscellaneous Expenses	100	100	500
955.000	Transfer Out - Fund 606	2,796	3,000	18,996
<b>Total City Council 101</b>		<b>9,579</b>	<b>12,900</b>	<b>29,796</b>

FUND		101 GENERAL FUND			
DEPARTMENT		172 CITY MANAGER			
ACCOUNT	LINE-ITEM		ACTUAL YEAR END FY 2021/22	ADOPTED BUDGET FY 2022/23	ADOPTED BUDGET FY 2023/24
	Dept. 172				
701.000	Salaries Full Time		116,603	98,600	102,000
704.000	Employee Benefits		14,014	20,000	20,000
808.000	Subscriptions & Memberships		300	1,200	1,000
809.000	Education & Training		511	1,200	1,000
831.000	Travel		-	1,000	500
955.000	Transfer Out - Fund 606		35,604	6,000	38,004
956.000	Transfer Out - Fund 631		15,600	19,500	19,500
959.000	Transfer Out - Fund 677		-	10,000	10,000
<b>Total City Manager 172</b>			<b>182,631</b>	<b>157,500</b>	<b>192,004</b>

FUND		101 GENERAL FUND			
DEPARTMENT		215 FINANCE & ADMIN. SVC.			
ACCOUNT	LINE-ITEM		ACTUAL YEAR END FY 2021/22	ADOPTED BUDGET FY 2022/23	ADOPTED BUDGET FY 2023/24
	Dept. 215				
701.000	Salaries Full Time		118,847	128,000	130,000
704.000	Employee Benefits		20,527	30,000	25,000
801.000	Professional & Contractual		46,200	48,000	49,000
955.000	Transfer Out - Fund 606		5,604	6,000	18,996
956.000	Transfer Out - Fund 631		15,600	19,500	19,500
959.000	Transfer Out - Fund 677		15,000	15,000	7,000
<b>Total Finance &amp; Admin 215</b>			<b>221,778</b>	<b>246,500</b>	<b>249,496</b>

FUND		101 GENERAL FUND			
DEPARTMENT		216 CITY CLERK			
ACCOUNT	LINE-ITEM		ACTUAL YEAR END FY 2021/22	ADOPTED BUDGET FY 2022/23	ADOPTED BUDGET FY 2023/24
	Dept. 216				
701.000	Salaries Full Time		65,570	66,300	67,650
702-000	Salaries-Part Time		5,406	10,000	8,000
704.000	Employee Benefits		12,002	17,000	14,000
725.000	Elections		6,173	20,000	30,000
727.000	Departmental Supplies		-	1,000	1,000
808.000	Subscriptions & Memberships		500	500	500
809.000	Education & Training		-	1,000	500
831.000	Travel		500	1,000	1,000
955.000	Transfer Out - Fund 606		5,604	5,000	18,996
956.000	Transfer Out - Fund 631		21,000	19,500	19,500
959.000	Transfer Out - Fund 677		6,100	6,000	-
<b>Total City Clerk 216</b>			<b>122,855</b>	<b>147,300</b>	<b>161,146</b>

FUND		101 GENERAL FUND		
DEPARTMENT		258 CENTRAL MUNICIPAL ACT.		
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2021/22	ADOPTED BUDGET FY 2022/23	ADOPTED BUDGET FY 2023/24
	Dept. 258			
701.000	Salaries - Full Time	60,000	60,000	60,000
703.000	Salaries Overtime	4,311	3,000	5,000
704.000	Employee Benefits	13,298	15,000	16,000
801.000	Professional & Contractual Services	36,073	40,000	45,000
801.050	Prof - Marketing Beiding	3,000	3,000	5,000
813.000	Miscellaneous Expenses	3,000	40,000	50,000
920.000	Street Lighting	29,991	32,000	35,000
920.005	Street Lighting Maintenance	-	2,000	4,000
955.000	Transfer Out - Fund 606	2,796	3,000	7,596
957.000	Transfer Out - Fund 661	20,000	30,000	20,004
959.000	Transfer Out - Fund 677	16,000	16,000	10,000
<b>Total Central Municipal 258</b>		<b>188,469</b>	<b>244,000</b>	<b>257,600</b>

FUND	101 GENERAL FUND				
DEPARTMENT	276 CEMETERY				
ACCOUNT	LINE-ITEM		ACTUAL	ADOPTED	ADOPTED
	Dept. 276		YEAR END	BUDGET	BUDGET
			FY 2021/22	FY 2022/23	FY 2023/24
701.000	Salaries Full Time		17,189	12,000	22,000
702.000	Salaries Part Time		-	10,000	5,000
703.000	Salaries Overtime		545	500	1,000
704.000	Employee Benefits		3,511	4,000	5,400
811.000	Maintenance & Service		2,175	2,000	5,000
955.000	Transfer Out - Fund 606		2,796	3,000	3,804
957.000	Transfer Out - Fund 661		20,000	24,000	20,004
959.000	Transfer Out - Fund 677		10,000	10,000	-
	<b>Total Cemetery 276</b>		<b>56,216</b>	<b>65,500</b>	<b>62,208</b>

FUND	101 GENERAL FUND				
DEPARTMENT	301 POLICE DEPARTMENT				
ACCOUNT	LINE-ITEM		ACTUAL YEAR END FY 2021/22	ADOPTED BUDGET FY 2022/23	ADOPTED BUDGET FY 2023/24
	Dept. 301				
701.000	Salaries Full Time		486,523	485,000	540,000
702.000	Salaries Part Time		5,925	10,000	8,000
703.000	Salaries Overtime		29,849	35,000	45,000
704.000	Employee Benefits		181,347	185,000	207,000
727.000	Departmental Supplies		1,959	3,000	3,000
730.000	Uniforms		7,927	10,000	5,000
732.000	Motor Fuel		17,448	15,000	20,000
738.000	Ammunition		1,273	2,000	2,000
743.000	Police Reserves Supplies		130	1,000	1,000
808.000	Subscriptions & Memberships		482	600	600
809.000	Education & Training		2,500	3,000	8,000
810.000	Laundry & Cleaning		937	500	1,200
811.000	Maintenance & Service		7,730	10,000	10,000
819.000	ACT 302 Training Funds		270	500	1,000
820.000	Telephone		5,704	6,000	4,000
903.000	Printing		1,000	500	1,000
930.000	Motor Vehicle Maintenance		6,961	10,000	10,000
955.000	Transfer Out - Fund 606		36,396	45,000	57,000
956.000	Transfer Out - Fund 631		19,200	22,428	22,104
957.000	Transfer Out - Fund 661		20,000	48,000	56,004
959.000	Transfer Out - Fund 677		103,000	107,000	120,000
977.000	Radio Equipment		7,000	10,000	10,000
979.000	Equip./Furniture/Fixtures		2,500	4,000	10,000
<b>Total Police Department 301</b>			<b>946,061</b>	<b>1,013,528</b>	<b>1,141,908</b>



FUND		101 GENERAL FUND			
DEPARTMENT		336 FIRE DEPARTMENT			
ACCOUNT	LINE-ITEM		ACTUAL YEAR END FY 2021/22	ADOPTED BUDGET FY 2022/23	ADOPTED BUDGET FY 2023/24
	Dept. 336				
701.000	Salaries Full Time		257,758	240,000	245,000
702.000	Salaries Part Time		26,777	45,000	45,000
703.000	Salaries Overtime		43,968	50,000	50,000
704.000	Employee Benefits		51,449	66,000	67,000
713.000	Supplemental Insurance		2,749	3,100	3,100
727.000	Departmental Supplies		2,000	2,000	2,000
730.000	Uniforms		11,000	13,000	14,000
731.000	Motor Vehicle Supplies		164	2,500	2,800
732.000	Motor Fuel		5,748	6,000	7,000
735.000	Chemical Supplies		2,066	2,500	2,600
737.000	Medical Supplies		1,673	3,000	3,000
742.000	Miscellaneous Supplies		932	1,000	1,000
808.000	Subscriptions & Memberships		226	250	250
809.000	Education & Training		1,937	3,000	5,500
811.000	Maintenance & Service		9,356	10,000	10,000
813.000	Miscellaneous Expenses		373	500	1,000
831.000	Travel		1,000	2,000	2,500
930.000	Motor Vehicle Maint.		18,901	20,000	22,000
955.000	Transfer Out - Fund 606		43,600	39,000	57,000
956.000	Transfer Out - Fund 631		19,200	22,428	22,104
959.000	Transfer Out - Fund 677		62,000	32,000	45,000
976.000	Office Equipment		388	200	600
977.000	Radio Equipment		5,295	13,000	14,000
978.000	Motor Vehicles		-	-	-
979.000	Equipment		45,228	38,000	41,000
<b>Total Fire Department 336</b>			<b>613,788</b>	<b>614,478</b>	<b>663,454</b>

FUND		101 GENERAL FUND			
DEPARTMENT		442 PARK MAINTENANCE			
ACCOUNT	LINE-ITEM		ACTUAL YEAR END FY 2021/22	ADOPTED BUDGET FY 2022/23	ADOPTED BUDGET FY 2023/24
	Dept. 442				
701.000	Salaries Full Time		39,890	40,000	22,000
702.000	Salaries Part Time		4,535	10,000	5,000
703.000	Salaries Overtime		521	1,000	1,000
704.000	Employee Benefits		8,162	7,000	6,000
811.000	Maintenance & Service		-	25,000	25,000
839.500	Pathway Repair		-	500	-
921.000	Utilities		10,829	10,000	12,000
931.000	Bldg. Repair & Maintenance		7,779	60,000	60,000
955.000	Transfer Out - Fund 606		2,796	3,000	3,804
957.000	Transfer Out - Fund 661		20,000	24,000	20,000
959.000	Transfer Out-Fund 677		14,000	12,000	-
<b>Total Park Maintenance 442</b>			<b>108,512</b>	<b>192,500</b>	<b>154,804</b>

FUND		101 GENERAL FUND			
DEPARTMENT		485 INTERFUND TRANSFERS			
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2021/22	ADOPTED BUDGET FY 2022/23	ADOPTED BUDGET FY 2023/24	
	Dept. 485				
965.588	Transfer to Dial-A-Ride	100,000	85,000	40,000	
965.999	Otisco Township-Granco Taxes	11,190	12,000	13,000	
	<b>Total Interfund Transfers 485</b>	<b>111,190</b>	<b>97,000</b>	<b>53,000</b>	

FUND	101 GENERAL FUND			
DEPARTMENT	691 BELROCKTON COMM. CTR.			
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2021/22	ADOPTED BUDGET FY 2022/23	ADOPTED BUDGET FY 2023/24
	Dept. 691			
702.000	Salaries-Part Time	4,434	6,000	8,000
704.000	Employee Benefits	346	1,000	1,000
931.000	Buildings Repair & Maint.	2,355	5,000	10,000
955.000	Transfer Out - Fund 606	2,796	3,000	3,804
956.000	Transfer Out - Fund 631	10,200	10,404	10,404
	<b>Total Belrockton 691</b>	<b>20,131</b>	<b>25,404</b>	<b>33,208</b>

FUND	101 GENERAL FUND			
DEPARTMENT	800 COMMUNITY PROMOTIONS			
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2021/22	ADOPTED BUDGET FY 2022/23	ADOPTED BUDGET FY 2023/24
	Dept. 800			
841.000	Labor Day Activities	5,000	5,000	10,000
847.000	Community Events	(64)	-	-
	<b>Total Community Promotions 800</b>	<b>4,936</b>	<b>5,000</b>	<b>10,000</b>

FUND	101 GENERAL FUND			
DEPARTMENT	801 PLANNING & COMMUNITY DEV.			
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2021/22	ADOPTED BUDGET FY 2022/23	ADOPTED BUDGET FY 2023/24
	Dept. 801			
801.000	Professional & Contractual Svc.	51,253	25,000	60,000
808.000	Subscriptions & Memberships	6,554	7,000	7,000
	<b>Total Planning &amp; Comm Dev. 80</b>	<b>57,807</b>	<b>32,000</b>	<b>67,000</b>

FUND	101 GENERAL FUND			
DEPARTMENT	941 CONTINGENCY			
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2021/22	ADOPTED BUDGET FY 2022/23	ADOPTED BUDGET FY 2023/24
990.000	Contingencies	-	42,000	46,000

<b>GENERAL FUND TOTAL</b>	<b>2,643,953</b>	<b>2,895,610</b>	<b>3,121,624</b>
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**Fund Balance:**

Revenues Over (Under) Expenditures	429,285	6,286	896
Beginning Fund Balance	1,709,140	2,138,425	2,144,711
Ending Fund Balance	2,138,425	2,144,711	2,145,607

Recommended Fund Balance - 18%	475,911	521,210	561,892
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**FISCAL YEAR 2023/24 BUDGET**

202 MAJOR STREET FUND				
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2021/22	ADOPTED BUDGET FY 2022/23	ADOPTED BUDGET FY 2023/24

**Revenues: Dept. 000**

470.000	Miscellaneous Revenues	1,730	-	-
546.000	State Motor Vehicle Funds	645,883	637,000	680,000
403.000	Property Taxes	91,007	90,000	90,000
666.000	Interest on Investments	2,211	2,000	20,000
	<b>Total Revenues 000</b>	<b>740,831</b>	<b>729,000</b>	<b>790,000</b>

**Expenditures: Dept. 463**

701.000	Salaries Full Time	33,931	40,000	65,000
703.000	Salaries Overtime	5,794	10,000	6,000
704.000	Employee Benefits	6,442	10,000	16,000
727.000	Departmental Supplies	-	1,000	-
730.000	Uniforms	581	1,500	600
740.000	Snow Removal Supplies	24,299	40,000	40,000
803.000	Engineering Services	17,771	10,000	90,000
813.000	Miscellaneous Expenses	2,563	4,000	5,000
934.000	Street Maintenance	6,576	15,000	20,000
936.000	Storm Sewer Maintenance	110	10,000	10,000
939.000	Curb & Sidewalk Repair	-	1,500	60,000
939.250	Street Striping	-	15,000	15,000
921.000	Street Lighting	27,550	30,000	30,000
941.000	Tree Program	-	2,500	3,000
943.000	Street Improvements	19,320	160,000	200,000
955.000	Transfer Out - Fund 606	19,600	18,000	22,800
957.000	Transfer Out - Fund 661	125,000	144,000	92,000
959.000	Transfer Out - Fund 677	17,000	13,000	11,000
965.203	Transfer to Local Streets	200,000	200,000	100,000
979.000	Equipment	558	500	-
981.000	Street Signs	2,459	1,500	3,000
	<b>Total Expenditures 463</b>	<b>509,554</b>	<b>727,500</b>	<b>789,400</b>

**Fund Balance:**

Revenues Over (Under) Expenditures	231,277	1,500	600
Beginning Fund Balance	1,123,318	1,354,595	1,356,095
Ending Fund Balance	1,354,595	1,356,095	1,356,695

Recommended Fund Balance - 18%	91,720	130,950	142,092
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**FISCAL YEAR 2023/24 BUDGET**

		<b>203 LOCAL STREET FUND</b>		
<b>ACCOUNT</b>	<b>LINE-ITEM</b>	<b>ACTUAL YEAR END FY 2021/22</b>	<b>ADOPTED BUDGET FY 2022/23</b>	<b>ADOPTED BUDGET FY 2023/24</b>

**Revenues: Dept. 000**

470.000	Miscellaneous Revenues	-	-	-
546.000	State Motor Vehicle Hwy Funds	218,179	215,000	230,000
663.000	Metro Act Fees	28,194	25,000	25,000
666.000	Interest on Investments	463	200	2,000
676.202	Transfer From Major Street	200,000	200,000	100,000
676.402	Transfer From Capital Improvement	30,000	50,000	-
<b>Total Revenues 000</b>		<b>476,836</b>	<b>490,200</b>	<b>357,000</b>

**Expenditures: Dept. 464**

701.000	Salaries Full Time	48,567	55,000	66,000
702.000	Salaries-Part Time	6,206	10,000	-
703.000	Salaries Overtime	6,344	10,000	10,000
704.000	Employee Benefits	9,453	15,000	17,000
730.000	Uniforms	-	2,000	1,000
740.000	Snow Removal Supplies	26,652	40,000	40,000
921.000	Street Lighting	27,550	30,000	30,000
934.000	Street Maintenance	10,200	20,000	10,000
936.000	Storm Sewer Maintenance	410	3,000	3,000
939.000	Curb & sidewalk Repair	-	5,000	5,000
941.000	Tree Program	-	1,000	1,000
943.000	Street Improvements	140,868	120,000	69,000
955.000	Transfer Out - Fund 606	19,600	18,000	2,800
957.000	Transfer Out - Fund 661	115,000	144,000	88,000
959.000	Transfer Out - Fund 677	17,000	13,000	11,000
981.000	Street Signs	2,102	1,000	3,200
<b>Total Expenditures 464</b>		<b>429,952</b>	<b>487,000</b>	<b>357,000</b>

**Fund Balance:**

Revenues Over (Under) Expenditures	46,884	3,200	-
Beginning Fund Balance	314,261	361,145	364,345
Ending Fund Balance	361,145	364,345	364,345

Recommended Fund Balance - 18%	77,391	87,660	64,260
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**FISCAL YEAR 2023/24 BUDGET**

	<b>248 Downtown Dev. Authority</b>			
<b>ACCOUNT</b>	<b>LINE-ITEM</b>	<b>ACTUAL YEAR END FY 2021/22</b>	<b>ADOPTED BUDGET FY 2022/23</b>	<b>ADOPTED BUDGET FY 2023/24</b>

**Revenues: Dept. 000**

403.000	Property Taxes	16,716	16,000	16,000
666.000	Interest on Investments	106	-	-
	<b>Total Revenues 000</b>	<b>16,822</b>	<b>16,000</b>	<b>16,000</b>

**Expenditures: Dept. 558**

739.000	Landscape Supplies	112	5,000	5,000
880.000	Downtown Promotion	-	11,000	11,000
	<b>Total Expenditures 558</b>	<b>112</b>	<b>16,000</b>	<b>16,000</b>

**Fund Balance:**

Revenues Over (Under) Expenditures	16,710	-	-
Beginning Fund Balance	41,855	58,565	58,565
Ending Fund Balance	58,565	58,565	58,565
<b>Recommended Fund Balance - 18%</b>	<b>20</b>	<b>2,880</b>	<b>2,880</b>

**FISCAL YEAR 2023/24 BUDGET**

<b>265 DRUG FORFEITURE FUND</b>				
<b>ACCOUNT</b>	<b>LINE-ITEM</b>	<b>ACTUAL YEAR END FY 2021/22</b>	<b>ADOPTED BUDGET FY 2022/23</b>	<b>ADOPTED BUDGET FY 2023/24</b>

**Revenues: Dept. 000**

666.000	Interest on Investments	8	-	-
	<b>Total Revenues 000</b>	<b>8</b>	<b>-</b>	<b>-</b>

**Expenditures: Dept. 333**

809.002	State Forfeiture-Drug Enforcement	-	2,500	2,500
	<b>Total Expenditures 333</b>	<b>-</b>	<b>2,500</b>	<b>2,500</b>

**Fund Balance:**

Revenues Over (Under) Expenditures	8	(2,500)	(2,500)
Beginning Fund Balance	7,984	7,992	5,492
Fund Balance Appropriated	-	-	-
Ending Fund Balance	7,992	5,492	2,992
<b>Recommended Fund Balance - 18%</b>	<b>-</b>	<b>450</b>	<b>450</b>

**FISCAL YEAR 2023/24 BUDGET**

	<b>271 LIBRARY FUND</b>			
<b>ACCOUNT</b>	<b>LINE-ITEM</b>	<b>ACTUAL YEAR END FY 2021/22</b>	<b>ADOPTED BUDGET FY 2022/23</b>	<b>ADOPTED BUDGET FY 2023/24</b>

**Revenues: Dept. 000**

403.000	County Tax Revenue	387,740	358,900	365,000
422.000	Memorial Book Donations	8,465	11,431	9,000
470.000	Miscellaneous Revenues	3,465	3,503	500
567.000	State Library Grants	10,221	9,331	5,700
608.000	Charges for Services & Fees	138	80	100
609.000	Copier Fees	1,505	1,995	1,000
650.000	Sales	-	423	100
654.000	Penal Fines	71,729	67,307	68,000
659.000	Book Fines	36	1,162	50
665.000	Revenues Trust Fund	42,882	45,489	36,300
666.000	Interest on Investment	615	2,223	2,000
667.000	Picture Rent Account	26	52	15
673.000	Video Cassettes	931	1,637	800
674.000	Audio Books	369	549	425
675.000	Donations	8,478	25,653	13,000
675.100	Donations-Youths Services	-	-	-
	<b>Total Revenues 000</b>	<b>536,600</b>	<b>529,735</b>	<b>501,990</b>

**FISCAL YEAR 2023/24 BUDGET**

	<b>271 LIBRARY FUND</b>			
	<b>790 LIBRARY</b>			
<b>ACCOUNT</b>	<b>LINE-ITEM</b>	<b>ACTUAL YEAR END FY 2021/22</b>	<b>ADOPTED BUDGET FY 2022/23</b>	<b>ADOPTED BUDGET FY 2023/24</b>

**Expenditures: Dept. 790**

701.000	Salaries Full Time	107,365	100,929	141,845
702.000	Salaries Part Time	65,940	49,495	78,500
704.000	Employee Benefits	23,196	19,795	21,000
727.000	Departmental Supplies	12,011	17,310	5,000
744.000	Video Cassettes	3,320	4,540	1,000
744.001	Audio Books	3,520	2,522	4,500
746.000	Memorials-Books	9,175	11,062	5,500
746.001	Memorials-Non-Books	-	-	200
747.000	Donations-Books	10,859	23,747	6,000
747.001	Donations-Non Book	3,554	5,646	-
801.000	Professional & Contractual	3,500	3,500	3,200
808.000	Subscriptions & Memberships	4,293	2,764	2,500
809.000	Education & Training	380	363	300
811.000	Maintenance & Service	29,746	35,447	35,000
813.000	Miscellaneous Expenses	(18)	45	25
816.000	Youth Services Program	6,465	4,714	3,500
748.000	Adult Services Program	3,932	3,582	3,000
751.000	Tenn Services Program	3,255	1,120	1,500
817.000	Electronic Access	23,203	19,591	24,000
820.000	Telephone	660	240	600
831.000	Travel	873	2,000	1,300
850.500	USF Bal Comm foundation			
921.000	Utilities	32,965	25,331	29,000
933.000	Off. Equip. Repair & Maint.	-	-	50
959.000	Transfer Out - Fund 677	26,100	23,000	24,970
965.371	Transfer to Library Debt Fund	96,000	96,000	96,000
965.471	Transfer to Library Construction	-	-	-
975.000	Building Improvements	7,513	-	4,000
979.000	Equipment	3,447	1,821	500
980.000	Capital Improvements	-	1,217	1,000
982.000	Books	24,663	21,279	8,000
982.001	Digital Materials			
	<b>Total Expenditures 790</b>	<b>505,916</b>	<b>477,060</b>	<b>501,990</b>

**Fund Balance:**

Revenues Over (Under) Expenditures	30,684	52,675	-
Beginning Fund Balance	276,671	276,671	276,671
Ending Fund Balance	307,355	329,346	276,671
Recommended Fund Balance - 18%	91,065	85,871	90,358

**FISCAL YEAR 2023/24 BUDGET**

276 MUSEUM FUND				
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2021/22	ADOPTED BUDGET FY 2022/23	ADOPTED BUDGET FY 2023/24

**Revenues: Dept. 000**

422.000	Memorial Donations	540	100	100
470.000	Miscellaneous Revenues	-	2,000	-
651.000	Fund Raisers	375	2,500	350
666.000	Interest on Investments	203	200	200
675.000	Donations	2,356	21,000	7,500
675.050	Donations Children Mus. 2nd flr. Belrockton	1,302	500	1,300
<b>Total Revenues 000</b>		<b>4,776</b>	<b>26,300</b>	<b>9,450</b>

**Expenditures: Dept. 804**

702.000	Salaries-Part Time	1,258	700	1,500
704.000	Employee Benefits	137	200	200
727.000	Departmental Supplies	1,500	1,500	1,000
749.000	Museum Displays	692	1,000	550
749.005	Museum Children 2nd Floor Belrockton	223	700	500
808.000	Subscriptions & Memberships	100	300	150
813.000	Miscellaneous Expenses	200	200	200
901.000	Advertising	-	200	-
903.000	Printing	-	500	350
931.000	Buildings Repair & Maintenance	11,872	20,000	5,000
<b>Total Expenditures 804</b>		<b>15,982</b>	<b>25,300</b>	<b>9,450</b>

**Fund Balance:**

Revenues Over (Under) Expenditures	(11,206)	1,000	-
Beginning Fund Balance	102,434	102,256	103,256
Ending Fund Balance	102,256	103,256	103,256
Recommended Fund Balance - 18%	2,877	4,554	1,701

**FISCAL YEAR 2023/24 BUDGET**

<b>368 SRF BOND PAYMENT FUND</b>				
<b>ACCOUNT</b>	<b>LINE-ITEM</b>	<b>ACTUAL YEAR END FY 2021/22</b>	<b>ADOPTED BUDGET FY 2022/23</b>	<b>ADOPTED BUDGET FY 2023/24</b>

**Revenues: Dept. 000**

676.590	Transfer from Sewer Fund	8,796	7,400	6,000
	<b>Total Revenues 000</b>	<b>8,796</b>	<b>7,400</b>	<b>6,000</b>

**Expenditures: Dept. 906**

996.000	Debt Service - Interest	8,796	7,400	6,000
	<b>Total Expenditures 906</b>	<b>8,796</b>	<b>7,400</b>	<b>6,000</b>

**Fund Balance:**

Revenues Over (Under) Expenditures	-	-	-
Beginning Fund Balance	-	-	-
Ending Fund Balance	-	-	-

**FISCAL YEAR 2023/24 BUDGET**

370 CIB BOND PAYMENT FUND				
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2021/22	ADOPTED BUDGET FY 2022/23	ADOPTED BUDGET FY 2023/24

**Revenues: Dept. 000**

676.590	Transfer from Sewer Fund	21,545	35,550	16,850
	<b>Total Revenues 000</b>	<b>21,545</b>	<b>35,550</b>	<b>16,850</b>

**Expenditures: Dept. 906**

801.000	Professional & Contractual	-	750	750
996.000	Debt Service - Interest	21,545	34,800	16,100
	<b>Total Expenditures 906</b>	<b>21,545</b>	<b>35,550</b>	<b>16,850</b>

**Fund Balance:**

Revenues Over (Under) Expenditures	-	-	-
Beginning Fund Balance	-	-	-
Ending Fund Balance	-	-	-



**FISCAL YEAR 2023/24 BUDGET**

371-LIBRARY DEBT FUND				
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2021/22	ADOPTED BUDGET FY 2023/24	ADOPTED BUDGET FY 2023/24

**Revenues: Dept. 000**

666.000	Interest on Investments	58	-	-
676.271	Transfer from Library	96,000	96,000	96,000
677.000	Donations Library Building Fund	-	-	-
<b>Total Revenues 000</b>		<b>96,058</b>	<b>96,000</b>	<b>96,000</b>

**Expenditures: Dept. 906**

995.000	Debt Service-Principal	31,000	35,000	35,000
996.000	Debt Service-Interest	61,096	61,753	61,000
<b>Total Expenditures 906</b>		<b>92,096</b>	<b>96,753</b>	<b>96,000</b>

**Fund Balance:**

Revenues Over (Under) Expenditures	3,962	(753)	-
Beginning Fund Balance	26,550	30,511	29,758
Ending Fund Balance	30,511	29,758	29,758
<b>Recommended Fund Balance - 18%</b>	<b>16,577</b>	<b>17,416</b>	<b>17,280</b>

**FISCAL YEAR 2023/24 BUDGET**

		<b>402 CAPITAL IMPROVEMENTS FUND</b>		
ACCOUNT	LINE-ITEM	ACUTAL YEAR END FY 2021/22	ADOPTED BUDGET FY 2022/23	ADOPTED BUDGET FY 2023/24

**Revenues: Dept. 000**

403.000	Property Taxes	147,774	140,000	60,000
539.000	Grant	-	-	345,685
539.030	Grant DNR Lightning Bend	-	-	360,000
666.000	Interest on Investments	429	200	2,000
698.000	Bonds/Notes issuance@ Face Value	610,000	-	-
<b>Total Revenues 000</b>		<b>758,202</b>	<b>140,200</b>	<b>767,685</b>

**Expenditures: Dept. 901**

965.203	Transfer to Local Streets	30,000	30,000	-
980.029	Fire Truck	610,000	61,695	61,695
980.038	Smash Park Disc Golf			360,000
980.042	Ellis construction	-	-	345,685
995.000	Debt Service Principal - Parking lot	55,535	-	-
996.000	Debt Service Interest - Parking lot	2,440	-	-
<b>Total Expenditures 901</b>		<b>697,975</b>	<b>91,695</b>	<b>767,380</b>

**Fund Balance:**

Revenues Over (Under) Expenditures	60,227	48,505	305
Beginning Fund Balance	197,106	244,712	293,217
Ending Fund Balance	244,712	293,217	293,522
Recommended Fund Balance - 18%	125,636	16,505	138,128

**FISCAL YEAR 2023/24 BUDGET**

588 DIAL-A-RIDE FUND				
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2021/22	ADOPTED BUDGET FY 2022/23	ADOPTED BUDGET FY 2023/24

**Revenues: Dept. 000**

470.000	Miscellaneous Revenues	253	-	4,500
510.000	Dial-A-Ride State Reimb.	120,406	90,000	110,378
511.000	Dial-A-Ride Fares	37,709	33,000	41,000
529.000	Federal Reimbursement	138,297	100,000	57,447
552.000	DART Facility Grant-Federal	-	-	100,000
559.000	DART Bus Grant - State	2,798	-	25,000
572.000	Dial-A-Ride RTAP Funds	-	-	5,500
613.000	Dart Contracted Fares	50,111	50,000	50,000
643.000	Vehicle & Equipment Sales	-	-	45,000
666.000	Interest on Investment	611	500	9,000
676.101	Transfer from General Fund	100,000	80,000	40,000
	<b>Total Revenues 000</b>	<b>450,186</b>	<b>353,500</b>	<b>487,825</b>

**Expenditures: Administrative Dept. 540**

701.000	Salaries Full Time	49,253	35,000	55,000
704.000	Employee Benefits	8,652	6,100	10,000
727.000	Departmental Supplies	-	-	4,000
809.000	Education & Training	1,232	1,000	1,000
809.001	RTAP - Training	150	-	5,500
811.000	Maintenance & Service	2,758	2,500	2,000
813.000	Miscellaneous Expenses	-	-	700
901.000	Advertising	-	-	250
903.000	Printing	-	-	750
946.000	Charges for Admin. Services	14,268	14,268	16,136
955.000	Transfer Out - Fund 606	4,500	4,500	-
959.000	Transfer Out - Fund 677	9,000	9,000	10,000
979.000	Equipment	-	-	-
	<b>Total Administrative 540</b>	<b>89,813</b>	<b>72,368</b>	<b>105,336</b>

**Expenditures: Maintenance Dept. 541**

811.000	Maintenance & Service	3,281	3,000	3,000
930.000	Motor Vehicle Maintenance	25,605	10,000	10,000
931.000	Buildings Repair & Maintenance	5,572	5,000	5,000
957.000	Transfer Out -Fund 661	-	-	-
	<b>Total Maintenance 541</b>	<b>34,459</b>	<b>18,000</b>	<b>18,000</b>

**FISCAL YEAR 2023/24 BUDGET**

	<b>588 DIAL-A-RIDE FUND</b>			
<b>ACCOUNT</b>	<b>LINE-ITEM</b>	<b>ACTUAL YEAR END FY 2021/22</b>	<b>ADOPTED BUDGET FY 2022/23</b>	<b>ADOPTED BUDGET FY 2023/24</b>

**Expenditures: Operations Dept. 542**

701.000	Salaries Full Time	38,528	35,000	36,000
702.000	Salaries Part Time	84,700	90,000	100,000
704.000	Employee Benefits	13,827	21,000	20,000
732.000	Motor Fuel	34,385	26,000	34,000
811.000	Maintenance & Service	2,443	2,500	2,500
813.000	Miscellaneous Expenses	-	-	2,500
820.000	Telephone	2,020	-	-
921.000	Utilities	8,953	12,000	15,000
955.000	Transfer Out-Fund 606	6,129	6,129	4,500
956.000	Transfer Out-Fund 631	3,000	3,300	3,902
959.000	Transfer Out - Fund 677	16,000	16,000	17,000
979.000	Equipment	-	-	3,500
993.000	Equipment Depreciation	47,198	50,000	52,000
	<b>Total Operations 542</b>	<b>257,184</b>	<b>261,929</b>	<b>290,902</b>

**Expenditures: Maintenance Dept. 543**

807.7	Capital Grant			125,000
	<b>Total Maintenance 543</b>	<b>-</b>	<b>-</b>	<b>125,000</b>

<b>DIAL-A-RIDE TOTAL</b>	<b>381,455</b>	<b>352,297</b>	<b>487,238</b>
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**Expenditures: Maintenance Dept. 543**

**Net Assets:**

Change in Net Assets	68,731	1,203	587
Beginning Net Assets	802,260	870,991	872,194
Ending Net Assets	870,991	872,194	872,781

**FISCAL YEAR 2023/24 BUDGET**

590 SEWER FUND				
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2021/22	TENTATIVE BUDGET FY 2022/23	ADOPTED BUDGET FY 2023/24

**Revenues: Dept. 000**

462.000	Fees & Permits	43,456	50,000	50,000
470.000	Miscellaneous Revenues			
471.000	Water/Sewer Penalty Charge	13,526	13,000	13,000
539.000	Grant	-	-	-
608.000	Charges for Services and Fees	988,305	1,060,000	1,060,000
610.000	Sewer Connection Fees	4,900	500	-
666.000	Interest on Investments	3,319	1,500	15,000
<b>Total Revenues 000</b>		<b>1,053,505</b>	<b>1,125,000</b>	<b>1,138,000</b>

**Expenditures: Dept. 465**

701.000	Salaries Full Time	106,097	100,000	105,000
703.000	Salaries Overtime	14,422	9,000	15,000
704.000	Employee Benefits	11,750	33,000	26,000
727.000	Departmental Supplies	2,058	2,000	2,000
730.000	Uniforms	193	1,000	500
733.000	Laboratory Supplies	2,470	5,000	4,000
735.000	Chemical Supplies	109,518	85,000	100,000
801.001	Professional Comm. Development	-	120,000	200,000
803.000	Engineering	38,420	25,000	35,000
811.000	Maintenance & Service	65,854	100,000	85,000
921.000	Utilities	64,691	53,000	65,000
935.000	Sanitary Sewer Maint.	35,705	45,000	49,000
946.000	Charges for Admin. Services	42,180	44,000	50,500
955.000	Transfer Out - Fund 606	86,000	60,000	49,400
956.000	Transfer Out - Fund 631	10,812	6,516	6,516
957.000	Transfer Out - Fund 661	100,000	96,000	51,996
959.000	Transfer Out - Fund 677	21,000	18,000	20,000
965.368	Transfer Bond Pay 368 SRF	8,796	7,400	6,000
965.370	Transfer Bond Pay 370 CIP	21,545	19,000	16,100
988.101	SRF Bonds Interest	460	800	750
993.000	Equipment Depreciation	225,626	295,000	250,000
<b>Total Expenditures 465</b>		<b>967,598</b>	<b>1,124,716</b>	<b>1,137,762</b>

**Net Assets:**

Change in Net Assets *	85,908	284	238
Beginning Net Assets	6,913,298	7,258,561	7,258,845
Ending Net Assets	7,258,561	7,258,845	7,259,083

**FISCAL YEAR 2023/24 BUDGET**

591 WATER FUND				
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2021/22	ADOPTED BUDGET FY 2022/23	ADOPTED BUDGET FY 2023/24

**Revenues: Dept. 000**

470.000	Miscellaneous Revenues	6,116	1,000	1,000
471.000	Water/Sewer Penalty Charge	6,509	6,000	6,000
608.000	Charges for Services & Fees	881,100	950,000	950,000
611.000	Water Connection Fees	4,900	-	-
666.000	Interest on Investments	1,535	1,000	10,000
<b>Total Revenues 000</b>		<b>900,160</b>	<b>958,000</b>	<b>967,000</b>

**Expenditures: Dept. 466**

701.000	Salaries Full Time	124,468	100,000	127,000
702.000	Salaries-Part Time	32,890	20,000	-
703.000	Salaries Overtime	16,495	10,000	20,000
704.000	Employee Benefits	19,949	20,000	30,000
727.000	Departmental Supplies	5,388	4,000	5,000
733.000	Laboratory Supplies	2,618	2,500	3,000
735.000	Chemical Supplies	41,072	40,000	42,000
801.000	Professional & Con. Services	19,136	13,000	20,000
803.000	Engineering Svcs.	6,640	70,000	70,000
808.000	Subscriptions & Memberships	717	3,500	3,500
811.000	Maintenance & Service	93,550	125,000	100,000
831.000	Travel	1,587	2,000	2,000
921.000	Utilities	120,849	125,000	125,000
931.000	Building Repair & Maint.	1,833	1,000	1,000
937.000	Water System Maint.	41,590	40,000	40,000
946.000	Charges for Admin. Services	42,180	42,180	50,500
955.000	Transfer Out - Fund 606	56,000	56,000	49,400
956.000	Transfer Out - Fund 631	10,812	10,812	6,516
957.000	Transfer Out - Fund 661	100,000	100,000	51,996
959.000	Transfer Out - Fund 677	40,000	40,000	25,000
993.000	Equipment Depreciation	179,572	170,000	190,000
994.000	DWRF Debt Service	1,062	2,625	2,625
<b>Total Expenditures 466</b>		<b>958,409</b>	<b>997,617</b>	<b>964,537</b>

**Net Assets:**

Change in Net Assets *	(58,249)	(39,617)	2,463
Beginning Net Assets	4,331,534	4,256,428	4,216,811
Ending Net Assets	4,256,428	4,216,811	4,219,274

**FISCAL YEAR 2023/24 BUDGET**

606 INTERNAL SERVICE FUND				
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2021/22	TENTATIVE BUDGET FY 2022/23	ADOPTED BUDGET FY 2023/24

**Revenues: Dept. 000**

608.000	Charges for Svc. & Fees	350,000	300,000	380,000
666.000	Interest on Investments	293	-	-
<b>Total Revenues 000</b>		<b>350,293</b>	<b>300,000</b>	<b>380,000</b>

**Expenditures: Dept. 258**

727.000	Departmental Supplies	22,079	35,000	40,000
804.000	Legal Services	192,219	55,000	75,000
807.000	Audit	15,450	20,000	22,000
813.000	Miscellaneous Expenses	2,930	3,000	5,000
814.000	Computer Service	49,209	45,000	95,000
820.000	Telephone	10,000	10,000	5,000
901.000	Advertising	5,000	6,000	10,000
915.000	Insurance and Bonds	85,790	115,000	115,000
993.000	Equipment Depreciation	11,685	11,000	13,000
<b>Total Expenditures 258</b>		<b>394,362</b>	<b>300,000</b>	<b>380,000</b>

**Fund Balance:**

Revenues Over (Under) Expenditures	(44,069)	-	-
Beginning Fund Balance	198,804	237,589	237,589
Ending Fund Balance	237,589	237,589	237,589
 Recommended Fund Balance - 18%	 70,985	 54,000	 68,400

**FISCAL YEAR 2023/24 BUDGET**

631 BUILDING & GROUNDS MAINT FUND				
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2021/22	ADOPTED BUDGET FY 2023/24	ADOPTED BUDGET FY 2023/24

**Revenues: Dept. 000**

608.000	Charges for Services & Fees	120,000	120,000	130,000
666.000	Interest on Investments	487	-	-
<b>Total Revenues 000</b>		<b>120,487</b>	<b>120,000</b>	<b>130,000</b>

**Expenditures: Dept. 265**

811.000	Maintenance & Service	11,000	11,000	15,000
921.000	Utilities	42,000	42,000	45,000
931.000	Buildings Repair & Maint.	21,073	42,000	45,000
993.000	Equipment Depreciation	10,935	25,000	25,000
<b>Total Expenditures 265</b>		<b>85,007</b>	<b>120,000</b>	<b>130,000</b>

**Fund Balance:**

Revenues Over (Under) Expenditures	35,479	-	-
Beginning Fund Balance	342,951	379,803	379,803
Ending Fund Balance	379,803	379,803	379,803
Recommended Fund Balance - 18%	15,301	21,600	23,400



**FISCAL YEAR 2023/24 BUDGET**

<b>661 MOTOR POOL FUND</b>				
<b>ACCOUNT</b>	<b>LINE-ITEM</b>	<b>ACTUAL YEAR END FY 2021/22</b>	<b>ADOPTED BUDGET FY 2023/24</b>	<b>ADOPTED BUDGET FY 2023/24</b>

**Revenues: Dept. 000**

470.000	Miscellaneous Revenues	2,520	-	-
608.000	Charges for Services & Fees	530,000	530,000	400,000
639.000	Police Maintenance	543	500	
640.000	DART Maintenance	1,314	500	-
666.000	Interest on Investments	1,465	1,000	1,000
	<b>Total Revenues 000</b>	<b>535,842</b>	<b>532,000</b>	<b>401,000</b>

**Expenditures: Dept. 536**

701.000	Salaries Full Time	69,621	65,000	15,000
703.000	Salaries Overtime	1,434	2,000	1,428
704.000	Employee Benefits	11,060	12,000	4,000
727.000	Departmental Supplies	19,059	25,000	25,000
730.000	Uniforms	51	300	7,000
732.000	Motor Fuel	42,760	40,000	45,000
734.000	Janitorial Supplies	744	2,000	2,000
809.000	Education & Training	500	500	2,000
811.000	Maintenance & Service	63,516	100,000	80,000
820.000	Telephone	2,000	2,000	2,000
921.000	Utilities	19,711	20,000	21,500
946.000	Charges for Admin. Services	11,472	11,472	11,472
955.000	Transfer Out - Fund 606	17,383	17,383	7,600
959.000	Transfer Out - Fund 677	11,000	11,000	2,000
975.000	Building Improvements	858	25,000	25,000
993.000	Equipment Depreciation	98,620	160,000	150,000
	<b>Total Expenditures 536</b>	<b>369,787</b>	<b>493,655</b>	<b>401,000</b>

**Net Assets:**

Change in Net Assets *	166,055	38,345	-
Beginning Net Assets	1,005,144	1,159,420	1,197,765
Ending Net Assets	1,159,420	1,197,765	1,197,765

**FISCAL YEAR 2023/24 BUDGET**

	<b>677 HEALTH INSURANCE FUND</b>			
<b>ACCOUNT</b>	<b>LINE ITEM</b>	<b>ACTUAL YEAR END FY 2021/22</b>	<b>ADOPTED BUDGET FY 2022/23</b>	<b>ADOPTED BUDGET FY 2022/23</b>

**Revenues: Dept. 000**

601.000	Employee Contributions	116,187	126,000	85,000
602.000	Library Health Care	26,100	26,100	25,000
603.000	Housing Commission Health Care	22,345	30,000	20,000
604.000	Retirees Health Care	-	-	-
608.000	Charges for Services & Fees	357,100	331,000	277,000
666.000	Interest on Investments	-	-	-
	<b>Total Revenues 000</b>	<b>521,732</b>	<b>513,100</b>	<b>407,000</b>

**Expenditures: Dept. 858**

750.500	Med Deductible Self Insurance	-	-	-
801.000	Professional & Contractual Services	-	-	-
801.100	Insurance Premiums	488,797	513,000	407,000
	<b>Total Expenditures 858</b>	<b>488,797</b>	<b>513,000</b>	<b>407,000</b>

**Fund Balance:**

Revenues Over (Under) Expenditures	32,935	100	-
Beginning Fund Balance	255,895	288,831	288,931
Ending Fund Balance	288,831	288,931	288,931
<b>Recommended Fund Balance - 18%</b>	<b>87,983</b>	<b>92,340</b>	<b>73,260</b>

**FISCAL YEAR 2023/24 BUDGET**

711 RIVER RIDGE CEMETERY				
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2021/22	ADOPTED BUDGET FY 2022/23	ADOPTED BUDGET FY 2023/24

**Revenues: Dept. 000**

495.000	Perpetual Care	3,500	3,500	3,500
	<b>Total Revenues 000</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>

**Expenditures: Dept. 276**

990.000	Contingency	-	-	-
	<b>Total Expenditures 276</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Balance:**

Revenues Over (Under) Expenditures	3,500	3,500	3,500
Beginning Fund Balance	167,739	173,839	177,339
Ending Fund Balance	173,839	177,339	180,839
Recommended Fund Balance - 18%	N/A	N/A	N/A