

**CITY OF KODIAK  
ORDINANCE NUMBER 1433**

**AN ORDINANCE OF THE COUNCIL OF THE CITY OF KODIAK LEVYING TAXES IN THE AMOUNT OF 2 MILS AND APPROPRIATING FUNDS FOR THE EXPENSES AND LIABILITIES OF THE CITY OF KODIAK FOR THE FISCAL YEAR COMMENCING ON THE FIRST DAY OF JULY 2023 AND ENDING ON THE THIRTIETH DAY OF JUNE 2024**

BE IT ORDAINED by the Council of the City of Kodiak as follows:

- Section 1:** A tax in the amount of 2.0 mills is hereby levied against all taxable real property within the City of Kodiak for the fiscal year commencing on the first day of July 2023 and ending on the thirtieth day of June 2024.
- Section 2:** The following sums of money are hereby appropriated for corporate purposes and objects of the City of Kodiak for the fiscal year commencing on the first day of July 2023 and ending on the thirtieth day of June 2024 to defray expenses and liabilities of the City during the fiscal year.

**FY2024 BUDGET SUMMARY**

**GENERAL FUND**

Anticipated Revenues

Taxes	\$	17,656,821
Licenses & Permits		131,250
Intergovernmental Revenues		1,396,612
Charges for Services		2,241,385
Fines & Forfeitures		5,800
Interest		67,153
Rents & Royalties		109,000
Donations		3,000
Miscellaneous		20,200
Interfund Charges		2,130,978
Transfers In		45,000
Appropriation from Fund Balance		2,109,621
<b>Total Anticipated Revenues</b>		<b>25,916,820</b>

Planned Expenditures

Legislative	\$	280,841
Legal		75,000
Executive-Administration		1,011,637
Executive-Emergency Preparedness		90,228
City Clerk-Administration		380,637

**GENERAL FUND EXPENDITURES CONTINUED**

City Clerk-Records Management	396,196
Finance	2,965,400
Police	7,027,587
Fire	3,388,131
Public Works	2,598,934
Engineering	263,390
Parks & Recreation	1,882,624
Library	1,003,969
Non-Departmental	4,552,246
<b>Total Planned Expenditures</b>	<b>25,916,820</b>

**SPECIAL REVENUE FUND**

Anticipated Revenues

Tourism Fund	\$	321,686
City Enhancement Fund		8,000
<b>Total Anticipated Revenues</b>		<b>329,686</b>

Planned Expenditures

Tourism Fund	\$	321,686
City Enhancement Fund		8,000
<b>Total Planned Expenditures</b>		<b>329,686</b>

**CAPITAL PROJECTS FUND**

Anticipated Revenues

General Capital	\$	-
Building Improvement Fund		19,000
Streets Improvement Fund		450,000
Parks & Recreation Fund		350,000
Sewer Improvement Fund		390,000
Water Improvement Fund		440,000
Harbor Development Fund		500,000
Cargo Improvement Fund		1,500,000
Vehicle Replacement Fund		409,501
<b>Total Anticipated Revenues</b>		<b>4,058,501</b>

## CAPITAL PROJECTS FUND CONTINUED

	Planned Expenditures
General Capital	\$ -
Building Improvement Fund	19,000
Streets Improvement Fund	450,000
Parks & Recreation Fund	350,000
Sewer Improvement Fund	390,000
Water Improvement Fund	440,000
Harbor Development Fund	500,000
Cargo Improvement Fund	1,500,000
Vehicle Replacement Fund	409,501
<b>Total Planned Expenditures</b>	<b>4,058,501</b>

## ENTERPRISE FUNDS

### Anticipated Revenues

Cargo Fund	\$ 2,751,502
Harbor Fund	4,078,550
Boat Yard Lift	901,841
Harbor Electric Fund	796,948
Water Utility Fund	3,878,917
Sewer Utility Fund	4,869,634
Trident Basin Fund	321,216
E-911 Services	1,071,512
<b>Total Anticipated Revenues</b>	<b>18,670,120</b>

### Planned Expenditures

Cargo Fund	\$ 2,751,502
Harbor Fund	4,078,550
Boat Yard Lift	901,841
Harbor Electric Fund	796,948
Water Utility Fund	3,878,917
Sewer Utility Fund	4,869,634
Trident Basin Fund	321,216
E-911 Services	1,071,512
<b>Total Planned Expenditures</b>	<b>18,670,120</b>

**INTERNAL SERVICE FUNDS**

Anticipated Revenues

Insurance Fund	\$	1,260,178
<b>Total Anticipated Revenues</b>		<b>1,260,178</b>

Planned Expenditures

Insurance Fund	\$	1,260,178
<b>Total Planned Expenditures</b>		<b>1,260,178</b>

<b>Grand Total Anticipated Revenues</b>	\$	<b>50,235,305</b>	
<b>Grand Total Planned Expenditures</b>			\$ <b>50,235,305</b>

<b>Non- Projects</b>	<b>46,176,804</b>
<b>Non- Projects</b>	<b>46,176,804</b>

<b>Project Additions</b>	<b>4,058,501</b>
<b>Project Additions</b>	<b>4,058,501</b>

<b>Total</b>	<b>50,235,305</b>
<b>Total</b>	<b>50,235,305</b>

**Section 3:** All unexpended appropriation balances, with the exception of capital project fund appropriations, shall lapse to the appropriate fund as of June 30, 2024.

**Section 4:** This ordinance shall go into effect July 1, 2023.



CITY OF KODIAK

A handwritten signature in blue ink that reads "Pat Mau".

MAYOR

ATTEST:

A handwritten signature in blue ink that reads "Michelle Shrovetts".

CITY CLERK

First Reading: June 8, 2023  
Second Reading: June 22, 2023  
Effective Date: July 1, 2023



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
<b>Fund 100 - General Fund</b>									
<b>REVENUE</b>									
Department <b>001 - Revenues</b>									
<i>Taxes</i>									
310.100	Property Tax	1,206,919.35	1,216,374.69	1,200,000.00	1,205,406.13	1,219,684.00	1,219,684.00	19,684.00	102
310.200	Sales Tax	13,989,528.80	15,010,066.34	15,520,000.00	12,044,452.37	16,167,137.00	16,167,137.00	647,137.00	104
310.205	Sales Tax - Utilities	96,002.82	99,986.17	.00	92,323.50	75,000.00	75,000.00	75,000.00	
310.210	Sales Tax - Harbor & Cargo	234,220.20	242,879.05	.00	181,824.70	150,000.00	150,000.00	150,000.00	
310.900	Penalty & Interest	31,687.78	49,390.18	27,500.00	40,465.13	45,000.00	45,000.00	17,500.00	164
	<i>Taxes Totals</i>	<b>\$15,558,358.95</b>	<b>\$16,618,696.43</b>	<b>\$16,747,500.00</b>	<b>\$13,564,471.83</b>	<b>\$17,656,821.00</b>	<b>\$17,656,821.00</b>	<b>\$909,321.00</b>	<b>105%</b>
<i>Licenses &amp; Permits</i>									
320.200	Taxi Cab Permits	5,085.00	2,595.00	5,000.00	4,040.00	2,598.00	2,598.00	(2,402.00)	52
320.300	Building Permits	68,555.43	111,634.01	80,000.00	161,838.29	112,094.00	112,094.00	32,094.00	140
320.340	Electric Permits	4,514.50	6,167.25	6,000.00	9,447.60	5,692.00	5,692.00	(308.00)	95
320.350	Plumbing Permits	2,383.30	4,956.70	4,000.00	5,616.96	4,052.00	4,052.00	52.00	101
320.600	Business Licenses	.00	7,450.00	1,000.00	7,350.00	3,836.00	3,836.00	2,836.00	384
320.650	Animal Licenses	4,866.00	4,297.00	5,000.00	4,175.00	2,247.00	2,247.00	(2,753.00)	45
320.680	Film Permits	.00	.00	.00	1,200.00	731.00	731.00	731.00	
320.690	Other Licenses	90.00	310.00	.00	.00	.00	.00	.00	
	<i>Licenses &amp; Permits Totals</i>	<b>\$85,494.23</b>	<b>\$137,409.96</b>	<b>\$101,000.00</b>	<b>\$193,667.85</b>	<b>\$131,250.00</b>	<b>\$131,250.00</b>	<b>\$30,250.00</b>	<b>130%</b>
<i>Intergovernmental Revenue</i>									
310.111	PILOT KIHA	5,366.76	5,204.90	5,000.00	1,466.78	5,000.00	5,000.00	.00	100
330.100	PERS Relief	559,128.57	502,980.64	356,067.00	132,470.56	237,497.00	237,497.00	(118,570.00)	67
330.105	State Revenue Sharing	76,957.33	98,998.89	73,072.00	205,085.88	150,000.00	75,578.00	2,506.00	103
330.130	Fish Tax Dept of Rev	890,816.04	1,062,525.46	890,000.00	981,777.71	971,587.00	971,587.00	81,587.00	109
330.131	Fish Tax DCED (Shared)	26,105.61	74,278.27	44,000.00	92,488.77	50,000.00	50,000.00	6,000.00	114
330.140	Fuel Tax Sharing	5,987.55	6,236.57	5,000.00	.00	5,000.00	5,000.00	.00	100
330.150	Alcohol Beverage Sharing	.00	23,600.00	10,000.00	13,200.00	9,950.00	9,950.00	(50.00)	100
330.160	Utility Revenue Sharing	40,961.26	42,516.72	40,000.00	.00	41,000.00	41,000.00	1,000.00	103
330.200	State Marijuana License Fees	1,100.00	300.00	1,000.00	.00	1,000.00	1,000.00	.00	100
330.315	Local Grt - Operating	.00	12,500.00	.00	(12,500.00)	.00	.00	.00	
330.325	Federal Grt - Operating	51,600.29	26,025.55	.00	7,184.32	.00	.00	.00	
	<i>Intergovernmental Revenue Totals</i>	<b>\$1,658,023.41</b>	<b>\$1,855,167.00</b>	<b>\$1,424,139.00</b>	<b>\$1,421,174.02</b>	<b>\$1,471,034.00</b>	<b>\$1,396,612.00</b>	<b>(\$27,527.00)</b>	<b>98%</b>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>REVENUE</b>									
Department <b>001 - Revenues</b>									
Charges for Services									
Police									
340.100	Boarding of Prisoners	1,102,332.00	1,117,392.44	1,092,332.00	1,027,079.74	1,378,970.00	1,378,970.00	286,638.00	126
340.110	State Trooper Comm Cont	81,900.00	81,900.00	78,750.00	19,542.70	81,172.00	81,172.00	2,422.00	103
340.120	Other Police	1,655.45	7,133.67	5,000.00	2,539.54	5,154.00	5,154.00	154.00	103
340.130	Police Protective Serv	.00	1,950.00	2,000.00	1,050.00	2,062.00	2,062.00	62.00	103
	<i>Police Totals</i>	<b>\$1,185,887.45</b>	<b>\$1,208,376.11</b>	<b>\$1,178,082.00</b>	<b>\$1,050,211.98</b>	<b>\$1,467,358.00</b>	<b>\$1,467,358.00</b>	<b>\$289,276.00</b>	<b>125%</b>
Borough									
340.210	KIB Animal Control	118,700.00	121,000.00	121,000.00	150,430.00	124,721.00	124,721.00	3,721.00	103
340.240	KIB Building Inspection	151,594.37	157,470.99	150,000.00	144,745.68	125,000.00	125,000.00	(25,000.00)	83
340.405	School Lifeguard Serv	11,691.24	13,950.99	20,000.00	19,605.87	20,000.00	20,000.00	.00	100
	<i>Borough Totals</i>	<b>\$281,985.61</b>	<b>\$292,421.98</b>	<b>\$291,000.00</b>	<b>\$314,781.55</b>	<b>\$269,721.00</b>	<b>\$269,721.00</b>	<b>(\$21,279.00)</b>	<b>93%</b>
Fire									
340.300	Ambulance Services	260,983.94	235,679.80	250,000.00	250,457.24	257,688.00	257,688.00	7,688.00	103
340.310	Fire Miscellaneous	3,468.74	.00	1,500.00	.00	1,546.00	1,546.00	46.00	103
	<i>Fire Totals</i>	<b>\$264,452.68</b>	<b>\$235,679.80</b>	<b>\$251,500.00</b>	<b>\$250,457.24</b>	<b>\$259,234.00</b>	<b>\$259,234.00</b>	<b>\$7,734.00</b>	<b>103%</b>
Parks & Recreation									
340.410	Parks - Swimming Pool	71,253.00	94,547.00	75,000.00	91,554.50	78,830.00	78,830.00	3,830.00	105
340.420	Parks - Adult Sports	34,114.00	39,420.00	40,000.00	40,452.00	42,043.00	42,043.00	2,043.00	105
340.440	Parks - Youth Program	32,187.00	46,962.00	35,000.00	41,540.00	36,787.00	36,787.00	1,787.00	105
340.450	Parks - Special Events	3,050.00	2,350.00	1,000.00	420.00	1,051.00	1,051.00	51.00	105
340.455	Parks - Ice Rink Donations	.00	.00	.00	4,332.41	.00	.00	.00	
340.460	Parks - Ice Rink	30,153.00	35,152.00	35,000.00	32,914.00	36,787.00	36,787.00	1,787.00	105
340.470	Parks - Teen Center	2,653.00	4,226.00	5,500.00	8,657.00	5,781.00	5,781.00	281.00	105
340.475	Parks - Teen Center Donations	.00	62.00	.00	127.00	.00	.00	.00	
340.495	Parks - Cemetery Charges	10,800.00	9,150.00	7,700.00	13,600.00	8,093.00	8,093.00	393.00	105
	<i>Parks &amp; Recreation Totals</i>	<b>\$184,210.00</b>	<b>\$231,869.00</b>	<b>\$199,200.00</b>	<b>\$233,596.91</b>	<b>\$209,372.00</b>	<b>\$209,372.00</b>	<b>\$10,172.00</b>	<b>105%</b>
Library									
340.520	Library - Fines	18.90	118.10	100.00	77.96	100.00	100.00	.00	100
340.530	Library - Lost Books	1,226.26	1,118.95	1,400.00	1,516.72	1,400.00	1,400.00	.00	100
340.540	Library - Copier	3,868.05	4,786.52	5,000.00	5,035.85	5,000.00	5,000.00	.00	100
340.545	Library - Fax Machine	811.15	1,224.20	1,500.00	1,535.40	1,500.00	1,500.00	.00	100



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>REVENUE</b>									
Department <b>001 - Revenues</b>									
Charges for Services									
Library									
340.550	Library - Other	140.00	695.00	500.00	475.00	500.00	500.00	.00	100
	<i>Library Totals</i>	<u>\$6,064.36</u>	<u>\$7,942.77</u>	<u>\$8,500.00</u>	<u>\$8,640.93</u>	<u>\$8,500.00</u>	<u>\$8,500.00</u>	<u>\$0.00</u>	<u>100%</u>
<i>Public Works</i>									
340.570	Public Works Services	1,724.00	1,724.00	2,000.00	1,724.00	2,000.00	2,000.00	.00	100
340.579	Pub Wks - Muni Airport Fee	21,675.00	23,034.75	25,000.00	22,469.92	25,000.00	25,000.00	.00	100
	<i>Public Works Totals</i>	<u>\$23,399.00</u>	<u>\$24,758.75</u>	<u>\$27,000.00</u>	<u>\$24,193.92</u>	<u>\$27,000.00</u>	<u>\$27,000.00</u>	<u>\$0.00</u>	<u>100%</u>
<i>Administration</i>									
340.610	NSF Check Returns	87.00	284.00	200.00	396.00	200.00	200.00	.00	100
	<i>Administration Totals</i>	<u>\$87.00</u>	<u>\$284.00</u>	<u>\$200.00</u>	<u>\$396.00</u>	<u>\$200.00</u>	<u>\$200.00</u>	<u>\$0.00</u>	<u>100%</u>
	<i>Charges for Services Totals</i>	<u>\$1,946,086.10</u>	<u>\$2,001,332.41</u>	<u>\$1,955,482.00</u>	<u>\$1,882,278.53</u>	<u>\$2,241,385.00</u>	<u>\$2,241,385.00</u>	<u>\$285,903.00</u>	<u>115%</u>
<i>Fines &amp; Forfeitures</i>									
350.100	Fines & Forfeits	2,860.56	9,681.00	2,500.00	12,072.64	5,600.00	5,600.00	3,100.00	224
350.110	Police Forfeits	.00	.00	1,000.00	.00	200.00	200.00	(800.00)	20
	<i>Fines &amp; Forfeitures Totals</i>	<u>\$2,860.56</u>	<u>\$9,681.00</u>	<u>\$3,500.00</u>	<u>\$12,072.64</u>	<u>\$5,800.00</u>	<u>\$5,800.00</u>	<u>\$2,300.00</u>	<u>166%</u>
<i>Interest</i>									
360.100	Interest on Investments	33,241.09	18,399.53	50,000.00	88,791.48	50,000.00	67,153.00	17,153.00	134
360.105	Realized Gain / Loss on Investments	(1,511.15)	(12,232.61)	.00	(425.69)	.00	.00	.00	
360.110	Unrealized Gain / Loss on Investments	(31,760.47)	(21,201.48)	.00	7,418.20	.00	.00	.00	
363.501	GASB87 - Lease Interest Revenue	.00	37,625.96	.00	.00	.00	.00	.00	
	<i>Interest Totals</i>	<u>(\$30.53)</u>	<u>\$22,591.40</u>	<u>\$50,000.00</u>	<u>\$95,783.99</u>	<u>\$50,000.00</u>	<u>\$67,153.00</u>	<u>\$17,153.00</u>	<u>134%</u>
<i>Rents &amp; Royalties</i>									
363.100	Rentals from Others	130,152.84	120,137.25	150,000.00	131,397.70	109,000.00	109,000.00	(41,000.00)	73
363.500	GASB87 - Rental Income	.00	(191,785.27)	.00	.00	.00	.00	.00	
363.502	GASB87 - Lease Revenue	.00	81,510.91	.00	.00	.00	.00	.00	
393.200	GASB87 - Other Financing Source	.00	31,419.62	.00	.00	.00	.00	.00	
	<i>Rents &amp; Royalties Totals</i>	<u>\$130,152.84</u>	<u>\$41,282.51</u>	<u>\$150,000.00</u>	<u>\$131,397.70</u>	<u>\$109,000.00</u>	<u>\$109,000.00</u>	<u>(\$41,000.00)</u>	<u>73%</u>
<i>Donations</i>									
340.115	Police - Donations	.00	.00	.00	.00	.00	3,000.00	3,000.00	
	<i>Donations Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$3,000.00</u>	<u>\$3,000.00</u>	<u>+++</u>
<i>Miscellaneous</i>									
375.100	Restitution - Police Dept	.00	.00	1,000.00	.00	200.00	200.00	(800.00)	20
375.600	Other Revenues	17,913.80	21,292.03	5,000.00	10,871.64	20,000.00	20,000.00	15,000.00	400



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund 100 - General Fund									
REVENUE									
Department 001 - Revenues									
Miscellaneous									
375.605	Discounts Received	.00	.00	.00	208,347.39	.00	.00	.00	
	<i>Miscellaneous Totals</i>	\$17,913.80	\$21,292.03	\$6,000.00	\$219,219.03	\$20,200.00	\$20,200.00	\$14,200.00	337%
<i>Interfund Charges</i>									
380.100	Serv Chgs from Cargo	146,622.00	121,603.00	107,998.00	107,998.00	107,998.00	172,564.00	64,566.00	160
380.110	Serv Chgs from Harbor	287,593.00	267,361.00	291,137.00	291,137.00	291,137.00	361,237.00	70,100.00	124
380.115	Serv Chgs from Boat Yard	89,463.00	58,526.00	38,392.00	38,392.00	38,392.00	39,916.00	1,524.00	104
380.118	Serv Chgs from Electric	42,085.00	37,036.00	46,076.00	46,076.00	46,076.00	67,596.00	21,520.00	147
380.120	Serv Chgs from Water	339,109.00	274,556.00	286,512.00	286,512.00	286,512.00	407,423.00	120,911.00	142
380.121	Serv Chgs from Sewer	395,780.00	341,680.00	441,504.00	441,504.00	441,504.00	563,845.00	122,341.00	128
380.125	Serv Chgs from Trident	8,371.00	7,445.00	13,007.00	13,007.00	13,007.00	13,177.00	170.00	101
380.130	Serv Chgs from Tourism	48,100.00	48,100.00	48,100.00	48,100.00	48,100.00	48,100.00	.00	100
380.150	Public Works Services	54,783.00	52,461.00	59,364.00	59,364.00	59,364.00	47,619.00	(11,745.00)	80
380.400	Vehicle Replace Gen Fund	350,778.45	380,831.40	380,832.00	383,900.23	383,900.00	409,501.00	28,669.00	108
	<i>Interfund Charges Totals</i>	\$1,762,684.45	\$1,589,599.40	\$1,712,922.00	\$1,715,990.23	\$1,715,990.00	\$2,130,978.00	\$418,056.00	124%
<i>Appropriation From Fund Balance</i>									
385.100	Appropriation - Fund Bal	.00	.00	5,113,324.00	.00	.00	2,109,621.00	(3,003,703.00)	41
	<i>Appropriation From Fund Balance Totals</i>	\$0.00	\$0.00	\$5,113,324.00	\$0.00	\$0.00	\$2,109,621.00	(\$3,003,703.00)	41%
<i>Transfers In</i>									
390.300	Transfer from Gen Cap Prj	.00	235,193.00	.00	.00	.00	45,000.00	45,000.00	
390.301	Transfer from Street Fund	.00	19,607.00	.00	.00	.00	.00	.00	
390.302	Transfer from Build Imprv	.00	50,000.00	.00	.00	.00	.00	.00	
	<i>Transfers In Totals</i>	\$0.00	\$304,800.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00	+++
	Department 001 - Revenues Totals	\$21,161,543.81	\$22,601,852.14	\$27,263,867.00	\$19,236,055.82	\$23,401,480.00	\$25,916,820.00	(\$1,347,047.00)	95%
	<b>REVENUE TOTALS</b>	\$21,161,543.81	\$22,601,852.14	\$27,263,867.00	\$19,236,055.82	\$23,401,480.00	\$25,916,820.00	(\$1,347,047.00)	95%





Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>100 - Legislative</b>									
Sub-Department <b>105 - Legislative</b>									
<i>Salaries &amp; Wages</i>									
410.125	Elected Officials	38,825.00	38,825.00	42,900.00	34,918.75	42,900.00	42,900.00	.00	100
	<i>Salaries &amp; Wages Totals</i>	<u>\$38,825.00</u>	<u>\$38,825.00</u>	<u>\$42,900.00</u>	<u>\$34,918.75</u>	<u>\$42,900.00</u>	<u>\$42,900.00</u>	<u>\$0.00</u>	<u>100%</u>
<i>Employee Benefits</i>									
420.120	Social Security	2,970.06	2,970.06	3,281.00	2,671.28	3,281.00	3,281.00	.00	100
420.200	Workmens Compensation	114.79	107.03	150.00	97.72	150.00	150.00	.00	100
	<i>Employee Benefits Totals</i>	<u>\$3,084.85</u>	<u>\$3,077.09</u>	<u>\$3,431.00</u>	<u>\$2,769.00</u>	<u>\$3,431.00</u>	<u>\$3,431.00</u>	<u>\$0.00</u>	<u>100%</u>
<i>Professional Services</i>									
430.110	Professional Services	71,874.90	73,476.39	79,940.00	64,221.13	79,940.00	79,940.00	.00	100
	<i>Professional Services Totals</i>	<u>\$71,874.90</u>	<u>\$73,476.39</u>	<u>\$79,940.00</u>	<u>\$64,221.13</u>	<u>\$79,940.00</u>	<u>\$79,940.00</u>	<u>\$0.00</u>	<u>100%</u>
<i>Contributions</i>									
440.110	Community Promotions	5,275.00	585.50	10,000.00	3,435.00	10,000.00	10,000.00	.00	100
	<i>Contributions Totals</i>	<u>\$5,275.00</u>	<u>\$585.50</u>	<u>\$10,000.00</u>	<u>\$3,435.00</u>	<u>\$10,000.00</u>	<u>\$10,000.00</u>	<u>\$0.00</u>	<u>100%</u>
<i>Support Goods &amp; Services</i>									
450.115	Telephone	103.69	134.87	200.00	617.24	200.00	500.00	300.00	250
450.120	Advertising	1,431.19	4,941.81	6,000.00	3,198.39	6,000.00	6,000.00	.00	100
450.130	Dues & Subscriptions	13,275.83	14,523.21	16,000.00	13,491.49	16,000.00	16,000.00	.00	100
450.132	Mayor Travel	258.96	4,588.67	11,500.00	9,861.74	12,500.00	12,500.00	1,000.00	109
450.133	Mayor Training & Conferences	670.00	755.00	1,400.00	400.00	1,400.00	1,400.00	.00	100
450.134	Travel	518.20	13,211.57	29,700.00	21,520.32	32,670.00	32,670.00	2,970.00	110
450.135	Training & Certifications	1,030.00	1,870.80	5,000.00	2,795.00	5,000.00	5,000.00	.00	100
450.138	Ballot Initiative Expense	.00	.00	25,000.00	.00	25,000.00	25,000.00	.00	100
450.310	Supplies	3,375.31	2,788.49	3,000.00	1,022.61	3,000.00	3,000.00	.00	100
	<i>Support Goods &amp; Services Totals</i>	<u>\$20,663.18</u>	<u>\$42,814.42</u>	<u>\$97,800.00</u>	<u>\$52,906.79</u>	<u>\$101,770.00</u>	<u>\$102,070.00</u>	<u>\$4,270.00</u>	<u>104%</u>
<i>Capital Outlays</i>									
470.125	Mach&Equip Less \$5000	.00	6,167.36	1,600.00	.00	30,000.00	42,500.00	40,900.00	2,656
	<i>Capital Outlays Totals</i>	<u>\$0.00</u>	<u>\$6,167.36</u>	<u>\$1,600.00</u>	<u>\$0.00</u>	<u>\$30,000.00</u>	<u>\$42,500.00</u>	<u>\$40,900.00</u>	<u>2656%</u>
	Sub-Department <b>105 - Legislative Totals</b>	<u>\$139,722.93</u>	<u>\$164,945.76</u>	<u>\$235,671.00</u>	<u>\$158,250.67</u>	<u>\$268,041.00</u>	<u>\$280,841.00</u>	<u>\$45,170.00</u>	<u>119%</u>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
EXPENSE									
Department <b>100 - Legislative</b>									
Sub-Department <b>106 - Legal</b>									
Professional Services									
430.110	Professional Services	63,854.29	62,485.84	60,000.00	79,078.98	75,000.00	75,000.00	15,000.00	125
	<i>Professional Services Totals</i>	<u>\$63,854.29</u>	<u>\$62,485.84</u>	<u>\$60,000.00</u>	<u>\$79,078.98</u>	<u>\$75,000.00</u>	<u>\$75,000.00</u>	<u>\$15,000.00</u>	<u>125%</u>
	Sub-Department <b>106 - Legal Totals</b>	<u>\$63,854.29</u>	<u>\$62,485.84</u>	<u>\$60,000.00</u>	<u>\$79,078.98</u>	<u>\$75,000.00</u>	<u>\$75,000.00</u>	<u>\$15,000.00</u>	<u>125%</u>
	Department <b>100 - Legislative Totals</b>	<u>\$203,577.22</u>	<u>\$227,431.60</u>	<u>\$295,671.00</u>	<u>\$237,329.65</u>	<u>\$343,041.00</u>	<u>\$355,841.00</u>	<u>\$60,170.00</u>	<u>120%</u>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>110 - Executive</b>									
Sub-Department <b>100 - Administration</b>									
<i>Salaries &amp; Wages</i>									
410.100	Salaries & Wages	317,696.79	375,623.86	484,932.00	361,845.42	507,358.00	507,358.00	22,426.00	105
410.140	Overtime	22.01	44.55	200.00	35.67	200.00	200.00	.00	100
410.160	Holiday Pay	15,173.37	20,672.71	.00	19,476.94	.00	.00	.00	
410.170	Annual Leave	23,532.16	51,446.45	50,831.00	25,714.51	52,548.00	52,548.00	1,717.00	103
410.180	Sick Leave	7,955.55	20,745.11	.00	29,893.68	.00	.00	.00	
	<i>Salaries &amp; Wages Totals</i>	<b>\$364,379.88</b>	<b>\$468,532.68</b>	<b>\$535,963.00</b>	<b>\$436,966.22</b>	<b>\$560,106.00</b>	<b>\$560,106.00</b>	<b>\$24,143.00</b>	<b>105%</b>
<i>Employee Benefits</i>									
420.110	Health Insurance	116,006.96	126,657.75	156,195.00	156,149.52	171,810.00	171,810.00	15,615.00	110
420.120	Social Security	27,694.16	33,046.57	37,113.00	30,878.41	38,828.00	38,828.00	1,715.00	105
420.130	Retirement Contributions	74,700.21	99,494.30	105,673.00	94,203.86	110,607.00	110,607.00	4,934.00	105
420.131	PERS Obligation Gen Fund	38,755.16	37,645.06	24,017.00	9,627.38	15,648.00	15,648.00	(8,369.00)	65
420.200	Workmens Compensation	1,079.32	1,279.87	1,646.00	1,223.62	1,538.00	1,538.00	(108.00)	93
	<i>Employee Benefits Totals</i>	<b>\$258,235.81</b>	<b>\$298,123.55</b>	<b>\$324,644.00</b>	<b>\$292,082.79</b>	<b>\$338,431.00</b>	<b>\$338,431.00</b>	<b>\$13,787.00</b>	<b>104%</b>
<i>Professional Services</i>									
430.110	Professional Services	11,683.72	84,377.70	50,000.00	54,674.32	50,000.00	50,000.00	.00	100
	<i>Professional Services Totals</i>	<b>\$11,683.72</b>	<b>\$84,377.70</b>	<b>\$50,000.00</b>	<b>\$54,674.32</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>\$0.00</b>	<b>100%</b>
<i>Support Goods &amp; Services</i>									
450.115	Telephone	2,020.59	2,320.21	4,500.00	2,057.63	4,500.00	4,500.00	.00	100
450.130	Dues & Subscriptions	1,000.00	1,219.00	2,000.00	1,051.44	2,000.00	2,000.00	.00	100
450.134	Travel	.00	4,422.90	10,500.00	24,993.81	25,000.00	25,000.00	14,500.00	238
450.135	Training & Certifications	.00	1,324.98	1,000.00	1,250.00	1,000.00	1,000.00	.00	100
450.145	Meals and Entertainment	8,359.33	8,019.58	6,000.00	7,599.69	25,000.00	25,000.00	19,000.00	417
450.310	Supplies	1,979.01	1,942.42	2,000.00	1,664.12	2,000.00	2,000.00	.00	100
450.330	Vehicle Fuel	196.38	361.66	500.00	522.38	500.00	500.00	.00	100
	<i>Support Goods &amp; Services Totals</i>	<b>\$13,555.31</b>	<b>\$19,610.75</b>	<b>\$26,500.00</b>	<b>\$39,139.07</b>	<b>\$60,000.00</b>	<b>\$60,000.00</b>	<b>\$33,500.00</b>	<b>226%</b>
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	.00	.00	.00	1,131.00	.00	.00	.00	
450.550	R & M Vehicle	.00	10.00	100.00	.00	100.00	100.00	.00	100
	<i>Repairs &amp; Maintenance Totals</i>	<b>\$0.00</b>	<b>\$10.00</b>	<b>\$100.00</b>	<b>\$1,131.00</b>	<b>\$100.00</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>100%</b>
<i>Capital Outlays</i>									
470.125	Mach&Equip Less \$5000	3,642.83	6,258.85	3,000.00	.00	3,000.00	3,000.00	.00	100



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
EXPENSE									
Department <b>110 - Executive</b>									
Sub-Department <b>100 - Administration</b>									
Capital Outlays									
	<i>Capital Outlays Totals</i>	\$3,642.83	\$6,258.85	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	100%
Vehicle Replacement Fund									
470.130	Vehicle Replace 100	2,013.19	.00	.00	.00	.00	.00	.00	
	<i>Vehicle Replacement Fund Totals</i>	\$2,013.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Sub-Department <b>100 - Administration Totals</b>	\$653,510.74	\$876,913.53	\$940,207.00	\$823,993.40	\$1,011,637.00	\$1,011,637.00	\$71,430.00	108%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>110 - Executive</b>									
Sub-Department <b>110 - Emergency Prepared</b>									
<i>Employee Benefits</i>									
420.110	Health Insurance	.00	539.60	.00	.00	.00	.00	.00	
420.130	Retirement Contributions	.00	1,013.13	.00	.00	.00	.00	.00	
	<i>Employee Benefits Totals</i>	\$0.00	\$1,552.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<i>Professional Services</i>									
430.110	Professional Services	1,269.69	15,438.94	7,500.00	6,072.52	50,000.00	50,000.00	42,500.00	667
	<i>Professional Services Totals</i>	\$1,269.69	\$15,438.94	\$7,500.00	\$6,072.52	\$50,000.00	\$50,000.00	\$42,500.00	667%
<i>Support Goods &amp; Services</i>									
450.115	Telephone	1.53	.08	500.00	.00	500.00	500.00	.00	100
450.120	Advertising	.00	198.05	500.00	.00	500.00	500.00	.00	100
450.130	Dues & Subscriptions	152.32	25.38	.00	.00	.00	.00	.00	
450.134	Travel	.00	.00	.00	1,006.74	.00	.00	.00	
450.135	Training & Certifications	.00	.00	2,500.00	.00	2,500.00	2,500.00	.00	100
450.310	Supplies	1,456.91	29.92	500.00	460.00	5,000.00	5,000.00	4,500.00	1,000
	<i>Support Goods &amp; Services Totals</i>	\$1,610.76	\$253.43	\$4,000.00	\$1,466.74	\$8,500.00	\$8,500.00	\$4,500.00	213%
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	1,308.00	1,647.72	15,000.00	666.90	10,000.00	10,000.00	(5,000.00)	67
450.530	Repair & Maintenance-Bldg	690.00	1,296.14	5,000.00	5,333.00	5,000.00	5,000.00	.00	100
	<i>Repairs &amp; Maintenance Totals</i>	\$1,998.00	\$2,943.86	\$20,000.00	\$5,999.90	\$15,000.00	\$15,000.00	(\$5,000.00)	75%
<i>Utility Services</i>									
455.105	Utilities - Garbage	130.00	141.72	1,000.00	.00	1,000.00	1,000.00	.00	100
455.110	Utilities - Electric	1,972.07	2,000.39	5,000.00	1,551.70	5,000.00	5,000.00	.00	100
455.115	Utilities - Fuel	3,509.92	6,028.18	8,000.00	6,601.19	8,000.00	8,000.00	.00	100
	<i>Utility Services Totals</i>	\$5,611.99	\$8,170.29	\$14,000.00	\$8,152.89	\$14,000.00	\$14,000.00	\$0.00	100%
<i>Capital Outlays</i>									
470.125	Mach&Equip Less \$5000	.00	9,132.20	.00	.00	.00	.00	.00	
	<i>Capital Outlays Totals</i>	\$0.00	\$9,132.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<i>Vehicle Replacement Fund</i>									
470.130	Vehicle Replace 100	.00	2,727.52	2,728.00	2,727.52	2,728.00	2,728.00	.00	100
	<i>Vehicle Replacement Fund Totals</i>	\$0.00	\$2,727.52	\$2,728.00	\$2,727.52	\$2,728.00	\$2,728.00	\$0.00	100%
	Sub-Department <b>110 - Emergency Prepared Totals</b>	\$10,490.44	\$40,218.97	\$48,228.00	\$24,419.57	\$90,228.00	\$90,228.00	\$42,000.00	187%
	Department <b>110 - Executive Totals</b>	\$664,001.18	\$917,132.50	\$988,435.00	\$848,412.97	\$1,101,865.00	\$1,101,865.00	\$113,430.00	111%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>120 - City Clerk</b>									
Sub-Department <b>100 - Administration</b>									
<i>Salaries &amp; Wages</i>									
410.100	Salaries & Wages	149,851.69	126,505.66	152,172.00	126,216.87	163,281.00	163,281.00	11,109.00	107
410.101	Temp Salaries & Wages	.00	4,722.38	.00	2,360.86	.00	.00	.00	
410.140	Overtime	478.09	2,418.82	1,000.00	2,017.24	1,000.00	1,000.00	.00	100
410.160	Holiday Pay	7,999.97	6,763.11	.00	6,640.39	.00	.00	.00	
410.170	Annual Leave	28,451.86	11,308.80	15,250.00	16,728.06	13,645.00	13,645.00	(1,605.00)	89
410.180	Sick Leave	6,181.76	4,401.41	.00	5,783.84	.00	.00	.00	
	<i>Salaries &amp; Wages Totals</i>	<b>\$192,963.37</b>	<b>\$156,120.18</b>	<b>\$168,422.00</b>	<b>\$159,747.26</b>	<b>\$177,926.00</b>	<b>\$177,926.00</b>	<b>\$9,504.00</b>	<b>106%</b>
<i>Employee Benefits</i>									
420.110	Health Insurance	53,442.49	39,687.50	56,366.00	51,003.31	76,678.00	76,678.00	20,312.00	136
420.120	Social Security	14,713.85	11,943.42	13,189.00	12,206.59	12,567.00	12,567.00	(622.00)	95
420.130	Retirement Contributions	35,308.30	31,858.68	32,685.00	32,738.93	36,142.00	36,142.00	3,457.00	111
420.131	PERS Obligation Gen Fund	13,755.57	14,590.52	7,428.00	3,336.57	5,093.00	5,093.00	(2,335.00)	69
420.150	Unemployment Compensation	506.45	1,612.43	.00	.00	.00	.00	.00	
420.200	Workmens Compensation	579.15	430.39	585.00	447.56	506.00	506.00	(79.00)	86
	<i>Employee Benefits Totals</i>	<b>\$118,305.81</b>	<b>\$100,122.94</b>	<b>\$110,253.00</b>	<b>\$99,732.96</b>	<b>\$130,986.00</b>	<b>\$130,986.00</b>	<b>\$20,733.00</b>	<b>119%</b>
<i>Professional Services</i>									
430.110	Professional Services	179.56	2,021.25	4,000.00	722.09	10,000.00	10,000.00	6,000.00	250
	<i>Professional Services Totals</i>	<b>\$179.56</b>	<b>\$2,021.25</b>	<b>\$4,000.00</b>	<b>\$722.09</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$6,000.00</b>	<b>250%</b>
<i>Support Goods &amp; Services</i>									
450.115	Telephone	1,962.08	2,547.59	3,200.00	2,024.77	3,400.00	3,400.00	200.00	106
450.120	Advertising	11,419.56	7,560.94	10,000.00	6,111.49	10,000.00	10,000.00	.00	100
450.130	Dues & Subscriptions	2,164.25	1,857.90	1,255.00	1,790.42	1,825.00	1,825.00	570.00	145
450.134	Travel	.00	7,982.44	12,000.00	7,199.34	12,000.00	12,000.00	.00	100
450.135	Training & Certifications	509.00	4,381.00	1,500.00	3,954.00	2,500.00	2,500.00	1,000.00	167
450.310	Supplies	790.51	1,487.03	2,500.00	227.99	2,500.00	2,500.00	.00	100
450.400	Election	8,603.92	10,936.49	32,980.00	22,311.92	15,000.00	15,000.00	(17,980.00)	45
	<i>Support Goods &amp; Services Totals</i>	<b>\$25,449.32</b>	<b>\$36,753.39</b>	<b>\$63,435.00</b>	<b>\$43,619.93</b>	<b>\$47,225.00</b>	<b>\$47,225.00</b>	<b>(\$16,210.00)</b>	<b>74%</b>
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	.00	.00	500.00	.00	500.00	500.00	.00	100
	<i>Repairs &amp; Maintenance Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>100%</b>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
EXPENSE									
Department <b>120 - City Clerk</b>									
Sub-Department <b>100 - Administration</b>									
Capital Outlays									
470.125	Mach&Equip Less \$5000	4,619.00	2,531.66	2,000.00	2,125.00	2,000.00	2,000.00	.00	100
470.126	Mach&Equip Greater \$5000	.00	13,386.05	7,000.00	.00	12,000.00	12,000.00	5,000.00	171
<i>Capital Outlays Totals</i>		<u>\$4,619.00</u>	<u>\$15,917.71</u>	<u>\$9,000.00</u>	<u>\$2,125.00</u>	<u>\$14,000.00</u>	<u>\$14,000.00</u>	<u>\$5,000.00</u>	<u>156%</u>
Sub-Department <b>100 - Administration Totals</b>		<u>\$341,517.06</u>	<u>\$310,935.47</u>	<u>\$355,610.00</u>	<u>\$305,947.24</u>	<u>\$380,637.00</u>	<u>\$380,637.00</u>	<u>\$25,027.00</u>	<u>107%</u>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>120 - City Clerk</b>									
Sub-Department <b>120 - Records Management</b>									
<i>Salaries &amp; Wages</i>									
410.100	Salaries & Wages	79,614.57	62,294.18	152,172.00	64,563.57	163,281.00	163,281.00	11,109.00	107
410.101	Temp Salaries & Wages	.00	4,722.38	.00	2,360.85	.00	.00	.00	
410.140	Overtime	478.02	2,418.63	500.00	2,017.08	500.00	500.00	.00	100
410.160	Holiday Pay	4,306.99	3,287.49	.00	3,417.49	.00	.00	.00	
410.170	Annual Leave	10,333.46	5,620.24	11,728.00	9,330.67	13,645.00	13,645.00	1,917.00	116
410.180	Sick Leave	2,757.18	2,106.96	.00	2,737.46	.00	.00	.00	
<i>Salaries &amp; Wages Totals</i>		\$97,490.22	\$80,449.88	\$164,400.00	\$84,427.12	\$177,426.00	\$177,426.00	\$13,026.00	108%
<i>Employee Benefits</i>									
420.110	Health Insurance	28,499.73	18,777.61	45,351.00	25,231.30	76,678.00	76,678.00	31,327.00	169
420.120	Social Security	7,438.08	6,154.22	10,209.00	6,444.03	12,529.00	12,529.00	2,320.00	123
420.130	Retirement Contributions	18,971.17	15,741.58	24,117.00	17,196.59	36,032.00	36,032.00	11,915.00	149
420.131	PERS Obligation Gen Fund	8,891.54	8,439.45	5,481.00	1,749.16	5,077.00	5,077.00	(404.00)	93
420.150	Unemployment Compensation	126.61	403.11	.00	.00	.00	.00	.00	
420.200	Workmens Compensation	292.66	221.51	453.00	236.26	504.00	504.00	51.00	111
<i>Employee Benefits Totals</i>		\$64,219.79	\$49,737.48	\$85,611.00	\$50,857.34	\$130,820.00	\$130,820.00	\$45,209.00	153%
<i>Professional Services</i>									
430.110	Professional Services	3,541.60	4,139.60	4,000.00	.00	35,700.00	35,700.00	31,700.00	893
<i>Professional Services Totals</i>		\$3,541.60	\$4,139.60	\$4,000.00	\$0.00	\$35,700.00	\$35,700.00	\$31,700.00	893%
<i>Support Goods &amp; Services</i>									
450.130	Dues & Subscriptions	175.00	.00	350.00	645.00	350.00	350.00	.00	100
450.134	Travel	.00	.00	4,000.00	.00	4,000.00	4,000.00	.00	100
450.135	Training & Certifications	1,205.00	105.00	1,000.00	732.50	1,000.00	1,000.00	.00	100
450.310	Supplies	348.43	644.42	1,000.00	860.44	2,000.00	2,000.00	1,000.00	200
<i>Support Goods &amp; Services Totals</i>		\$1,728.43	\$749.42	\$6,350.00	\$2,237.94	\$7,350.00	\$7,350.00	\$1,000.00	116%
<i>Capital Outlays</i>									
470.125	Mach&Equip Less \$5000	75.99	2,783.28	8,000.00	4,999.80	8,000.00	24,150.00	16,150.00	302
470.126	Mach&Equip Greater \$5000	5,374.98	.00	.00	.00	20,750.00	20,750.00	20,750.00	
<i>Capital Outlays Totals</i>		\$5,450.97	\$2,783.28	\$8,000.00	\$4,999.80	\$28,750.00	\$44,900.00	\$36,900.00	561%
Sub-Department <b>120 - Records Management Totals</b>		\$172,431.01	\$137,859.66	\$268,361.00	\$142,522.20	\$380,046.00	\$396,196.00	\$127,835.00	148%
Department <b>120 - City Clerk Totals</b>		\$513,948.07	\$448,795.13	\$623,971.00	\$448,469.44	\$760,683.00	\$776,833.00	\$152,862.00	124%





Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>130 - Finance</b>									
Sub-Department <b>100 - Administration</b>									
<i>Salaries &amp; Wages</i>									
410.100	Salaries & Wages	415,654.18	237,246.45	582,068.00	215,523.66	596,086.00	596,086.00	14,018.00	102
410.101	Temp Salaries & Wages	.00	34,655.73	.00	45,072.93	61,880.00	61,880.00	61,880.00	
410.140	Overtime	9,034.75	26,176.54	5,000.00	21,038.70	25,000.00	25,000.00	20,000.00	500
410.160	Holiday Pay	19,827.71	11,299.48	.00	9,864.54	.00	.00	.00	
410.170	Annual Leave	35,229.82	46,787.92	40,385.00	15,377.79	42,558.00	42,558.00	2,173.00	105
410.180	Sick Leave	5,136.04	4,573.98	.00	7,091.81	.00	.00	.00	
	<i>Salaries &amp; Wages Totals</i>	<b>\$484,882.50</b>	<b>\$360,740.10</b>	<b>\$627,453.00</b>	<b>\$313,969.43</b>	<b>\$725,524.00</b>	<b>\$725,524.00</b>	<b>\$98,071.00</b>	<b>116%</b>
<i>Employee Benefits</i>									
420.110	Health Insurance	183,865.71	132,691.10	423,442.00	166,738.87	488,797.00	488,797.00	65,355.00	115
420.120	Social Security	36,984.68	27,480.20	44,911.00	23,828.38	52,247.00	52,247.00	7,336.00	116
420.130	Retirement Contributions	97,298.37	61,175.90	118,475.00	55,013.53	136,639.00	136,639.00	18,164.00	115
420.131	PERS Obligation Gen Fund	40,084.16	23,709.79	26,927.00	5,463.30	19,254.00	19,254.00	(7,673.00)	72
420.150	Unemployment Compensation	.00	3,386.72	.00	.00	.00	.00	.00	
420.200	Workmens Compensation	1,440.56	986.31	1,983.00	869.07	2,104.00	2,104.00	121.00	106
	<i>Employee Benefits Totals</i>	<b>\$359,673.48</b>	<b>\$249,430.02</b>	<b>\$615,738.00</b>	<b>\$251,913.15</b>	<b>\$699,041.00</b>	<b>\$699,041.00</b>	<b>\$83,303.00</b>	<b>114%</b>
<i>Professional Services</i>									
430.110	Professional Services	122,206.97	345,440.78	409,600.00	535,745.06	300,000.00	300,000.00	(109,600.00)	73
430.165	Bank Services Fees	443.95	.00	300.00	.00	300.00	300.00	.00	100
	<i>Professional Services Totals</i>	<b>\$122,650.92</b>	<b>\$345,440.78</b>	<b>\$409,900.00</b>	<b>\$535,745.06</b>	<b>\$300,300.00</b>	<b>\$300,300.00</b>	<b>(\$109,600.00)</b>	<b>73%</b>
<i>Support Goods &amp; Services</i>									
450.115	Telephone	1,891.16	2,150.57	2,500.00	1,284.63	2,500.00	2,500.00	.00	100
450.116	Postage	2,932.23	3,215.42	3,000.00	896.22	3,200.00	3,200.00	200.00	107
450.120	Advertising	285.72	1,174.80	500.00	708.96	1,000.00	1,000.00	500.00	200
450.125	Printing & Binding	.00	.00	500.00	.00	500.00	500.00	.00	100
450.130	Dues & Subscriptions	630.00	265.00	1,500.00	414.90	2,000.00	2,000.00	500.00	133
450.134	Travel	18,936.14	17,727.75	5,000.00	10,277.86	10,000.00	10,000.00	5,000.00	200
450.135	Training & Certifications	595.00	350.00	2,000.00	1,050.00	7,500.00	7,500.00	5,500.00	375
450.310	Supplies	4,751.82	7,436.87	5,000.00	7,896.70	7,500.00	7,500.00	2,500.00	150
450.330	Vehicle Fuel	210.54	327.03	500.00	424.05	1,000.00	1,000.00	500.00	200
	<i>Support Goods &amp; Services Totals</i>	<b>\$30,232.61</b>	<b>\$32,647.44</b>	<b>\$20,500.00</b>	<b>\$22,953.32</b>	<b>\$35,200.00</b>	<b>\$35,200.00</b>	<b>\$14,700.00</b>	<b>172%</b>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>130 - Finance</b>									
Sub-Department <b>100 - Administration</b>									
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	.00	.00	500.00	.00	500.00	500.00	.00	100
450.550	R & M Vehicle	10.00	371.10	.00	10.00	.00	.00	.00	
	<i>Repairs &amp; Maintenance Totals</i>	<u>\$10.00</u>	<u>\$371.10</u>	<u>\$500.00</u>	<u>\$10.00</u>	<u>\$500.00</u>	<u>\$500.00</u>	<u>\$0.00</u>	<u>100%</u>
<i>Capital Outlays</i>									
470.125	Mach&Equip Less \$5000	8,527.27	1,892.72	4,500.00	4,320.00	4,500.00	4,500.00	.00	100
	<i>Capital Outlays Totals</i>	<u>\$8,527.27</u>	<u>\$1,892.72</u>	<u>\$4,500.00</u>	<u>\$4,320.00</u>	<u>\$4,500.00</u>	<u>\$4,500.00</u>	<u>\$0.00</u>	<u>100%</u>
	Sub-Department <b>100 - Administration Totals</b>	<u>\$1,005,976.78</u>	<u>\$990,522.16</u>	<u>\$1,678,591.00</u>	<u>\$1,128,910.96</u>	<u>\$1,765,065.00</u>	<u>\$1,765,065.00</u>	<u>\$86,474.00</u>	<u>105%</u>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>130 - Finance</b>									
Sub-Department <b>130 - Utility</b>									
<i>Salaries &amp; Wages</i>									
410.100	Salaries & Wages	10,618.19	8,835.61	29,779.00	35,456.75	28,079.00	28,079.00	(1,700.00)	94
410.101	Temp Salaries & Wages	.00	4,106.96	.00	167.80	.00	.00	.00	
410.140	Overtime	235.36	753.08	500.00	915.20	500.00	500.00	.00	100
410.160	Holiday Pay	556.64	435.31	.00	2,041.84	.00	.00	.00	
410.170	Annual Leave	1,447.29	764.74	1,703.00	2,143.16	2,211.00	2,211.00	508.00	130
410.180	Sick Leave	800.80	191.84	.00	1,344.70	.00	.00	.00	
	<i>Salaries &amp; Wages Totals</i>	<b>\$13,658.28</b>	<b>\$15,087.54</b>	<b>\$31,982.00</b>	<b>\$42,069.45</b>	<b>\$30,790.00</b>	<b>\$30,790.00</b>	<b>(\$1,192.00)</b>	<b>96%</b>
<i>Employee Benefits</i>									
420.110	Health Insurance	6,229.95	2,983.04	35,844.00	5,503.79	6,058.00	6,058.00	(29,786.00)	17
420.120	Social Security	1,044.86	1,154.25	2,317.00	3,218.32	2,186.00	2,186.00	(131.00)	94
420.130	Retirement Contributions	2,839.45	2,102.82	6,662.00	2,886.28	3,698.00	3,698.00	(2,964.00)	56
420.131	PERS Obligation Gen Fund	1,199.64	802.51	1,514.00	296.26	521.00	521.00	(993.00)	34
420.200	Workmens Compensation	41.41	41.59	103.00	117.82	88.00	88.00	(15.00)	85
	<i>Employee Benefits Totals</i>	<b>\$11,355.31</b>	<b>\$7,084.21</b>	<b>\$46,440.00</b>	<b>\$12,022.47</b>	<b>\$12,551.00</b>	<b>\$12,551.00</b>	<b>(\$33,889.00)</b>	<b>27%</b>
<i>Support Goods &amp; Services</i>									
450.116	Postage	16,960.28	16,170.90	20,000.00	15,933.67	20,000.00	20,000.00	.00	100
450.135	Training & Certifications	.00	.00	500.00	.00	500.00	500.00	.00	100
450.310	Supplies	2,162.60	3,712.51	3,000.00	2,809.85	3,000.00	3,000.00	.00	100
450.630	Equipment Rental	3,423.96	.00	5,500.00	.00	5,500.00	5,500.00	.00	100
	<i>Support Goods &amp; Services Totals</i>	<b>\$22,546.84</b>	<b>\$19,883.41</b>	<b>\$29,000.00</b>	<b>\$18,743.52</b>	<b>\$29,000.00</b>	<b>\$29,000.00</b>	<b>\$0.00</b>	<b>100%</b>
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	.00	.00	500.00	.00	500.00	500.00	.00	100
	<i>Repairs &amp; Maintenance Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>100%</b>
<i>Capital Outlays</i>									
470.125	Mach&Equip Less \$5000	69.99	.00	4,000.00	.00	4,000.00	4,000.00	.00	100
	<i>Capital Outlays Totals</i>	<b>\$69.99</b>	<b>\$0.00</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>100%</b>
	Sub-Department <b>130 - Utility Totals</b>	<b>\$47,630.42</b>	<b>\$42,055.16</b>	<b>\$111,922.00</b>	<b>\$72,835.44</b>	<b>\$76,841.00</b>	<b>\$76,841.00</b>	<b>(\$35,081.00)</b>	<b>69%</b>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>130 - Finance</b>									
Sub-Department <b>135 - Information Services</b>									
<i>Salaries &amp; Wages</i>									
410.100	Salaries & Wages	184,629.85	181,160.33	235,316.00	186,878.37	304,580.00	304,580.00	69,264.00	129
410.140	Overtime	113.54	209.61	.00	638.70	.00	.00	.00	
410.160	Holiday Pay	9,268.66	9,143.15	.00	9,678.69	.00	.00	.00	
410.170	Annual Leave	16,762.57	19,789.46	20,736.00	21,684.73	27,126.00	27,126.00	6,390.00	131
410.180	Sick Leave	2,013.34	9,599.66	.00	5,452.20	.00	.00	.00	
	<i>Salaries &amp; Wages Totals</i>	\$212,787.96	\$219,902.21	\$256,052.00	\$224,332.69	\$331,706.00	\$331,706.00	\$75,654.00	130%
<i>Employee Benefits</i>									
420.110	Health Insurance	96,669.94	119,561.19	142,682.00	134,817.12	214,045.00	214,045.00	71,363.00	150
420.120	Social Security	16,278.25	16,822.50	18,002.00	17,161.33	23,300.00	23,300.00	5,298.00	129
420.130	Retirement Contributions	42,403.29	46,055.00	51,770.00	46,464.57	67,008.00	67,008.00	15,238.00	129
420.131	PERS Obligation Gen Fund	18,943.79	17,333.04	11,766.00	4,794.53	9,507.00	9,507.00	(2,259.00)	81
420.200	Workmens Compensation	612.64	589.11	799.00	602.56	928.00	928.00	129.00	116
	<i>Employee Benefits Totals</i>	\$174,907.91	\$200,360.84	\$225,019.00	\$203,840.11	\$314,788.00	\$314,788.00	\$89,769.00	140%
<i>Professional Services</i>									
430.110	Professional Services	241,247.64	189,134.07	275,000.00	253,498.51	295,000.00	295,000.00	20,000.00	107
	<i>Professional Services Totals</i>	\$241,247.64	\$189,134.07	\$275,000.00	\$253,498.51	\$295,000.00	\$295,000.00	\$20,000.00	107%
<i>Support Goods &amp; Services</i>									
450.115	Telephone	88,545.52	99,878.17	90,000.00	91,392.84	100,000.00	100,000.00	10,000.00	111
450.116	Postage	2,269.77	2,483.93	2,500.00	1,262.81	2,500.00	2,500.00	.00	100
450.134	Travel	.00	.00	.00	1,835.40	2,000.00	2,000.00	2,000.00	
450.135	Training & Certifications	2,995.00	4,470.00	6,500.00	542.50	4,500.00	4,500.00	(2,000.00)	69
450.310	Supplies	204.96	180.26	500.00	382.03	500.00	500.00	.00	100
	<i>Support Goods &amp; Services Totals</i>	\$94,015.25	\$107,012.36	\$99,500.00	\$95,415.58	\$109,500.00	\$109,500.00	\$10,000.00	110%
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	6,105.10	5,682.68	7,500.00	7,219.12	7,500.00	7,500.00	.00	100
450.550	R & M Vehicle	.00	.00	.00	636.00	2,000.00	2,000.00	2,000.00	
	<i>Repairs &amp; Maintenance Totals</i>	\$6,105.10	\$5,682.68	\$7,500.00	\$7,855.12	\$9,500.00	\$9,500.00	\$2,000.00	127%
<i>Capital Outlays</i>									
470.125	Mach&Equip Less \$5000	13,761.23	2,859.90	4,000.00	4,052.90	8,000.00	8,000.00	4,000.00	200
470.126	Mach&Equip Greater \$5000	91,643.27	12,673.32	114,120.00	77,019.23	55,000.00	55,000.00	(59,120.00)	48
	<i>Capital Outlays Totals</i>	\$105,404.50	\$15,533.22	\$118,120.00	\$81,072.13	\$63,000.00	\$63,000.00	(\$55,120.00)	53%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund	<b>100 - General Fund</b>								
	<b>EXPENSE</b>								
	Department <b>130 - Finance</b>								
	Sub-Department <b>135 - Information Services</b> Totals	\$834,468.36	\$737,625.38	\$981,191.00	\$866,014.14	\$1,123,494.00	\$1,123,494.00	\$142,303.00	115%
	Department <b>130 - Finance</b> Totals	\$1,888,075.56	\$1,770,202.70	\$2,771,704.00	\$2,067,760.54	\$2,965,400.00	\$2,965,400.00	\$193,696.00	107%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>140 - Police</b>									
Sub-Department <b>100 - Administration</b>									
<i>Salaries &amp; Wages</i>									
410.100	Salaries & Wages	209,326.11	249,158.71	376,479.00	268,204.91	364,229.00	364,229.00	(12,250.00)	97
410.101	Temp Salaries & Wages	6,357.98	4,232.15	5,500.00	11,747.03	5,500.00	5,500.00	.00	100
410.140	Overtime	1,511.90	630.30	1,000.00	679.00	1,000.00	1,000.00	.00	100
410.160	Holiday Pay	9,725.63	12,717.11	.00	13,564.07	.00	.00	.00	
410.170	Annual Leave	22,499.19	29,162.11	38,159.00	42,832.94	35,255.00	35,255.00	(2,904.00)	92
410.180	Sick Leave	8,736.39	13,800.83	.00	9,770.60	.00	.00	.00	
<i>Salaries &amp; Wages Totals</i>		\$258,157.20	\$309,701.21	\$421,138.00	\$346,798.55	\$405,984.00	\$405,984.00	(\$15,154.00)	96%
<i>Employee Benefits</i>									
420.110	Health Insurance	98,347.88	125,538.24	209,872.00	154,583.64	180,166.00	180,166.00	(29,706.00)	86
420.120	Social Security	19,698.45	23,600.05	29,298.00	26,447.07	28,361.00	28,361.00	(937.00)	97
420.130	Retirement Contributions	42,445.50	57,915.17	67,457.00	62,311.62	68,618.00	68,618.00	1,161.00	102
420.131	PERS Obligation Gen Fund	21,402.01	24,135.99	15,331.00	6,475.90	9,669.00	9,669.00	(5,662.00)	63
420.150	Unemployment Compensation	542.73	.00	.00	.00	.00	.00	.00	
420.200	Workmens Compensation	5,826.94	7,933.19	11,623.00	8,746.58	10,076.00	10,076.00	(1,547.00)	87
<i>Employee Benefits Totals</i>		\$188,263.51	\$239,122.64	\$333,581.00	\$258,564.81	\$296,890.00	\$296,890.00	(\$36,691.00)	89%
<i>Professional Services</i>									
430.110	Professional Services	2,409.30	2,811.37	350.00	685.95	500.00	500.00	150.00	143
430.111	Recruitment	.00	.00	.00	650.00	.00	.00	.00	
430.112	Janitorial Services	42,900.00	40,120.00	40,975.00	28,500.00	40,975.00	40,975.00	.00	100
<i>Professional Services Totals</i>		\$45,309.30	\$42,931.37	\$41,325.00	\$29,835.95	\$41,475.00	\$41,475.00	\$150.00	100%
<i>Support Goods &amp; Services</i>									
450.115	Telephone	1,551.64	1,536.13	1,620.00	1,594.39	1,620.00	1,620.00	.00	100
450.116	Postage	26.00	.00	.00	.00	.00	.00	.00	
450.120	Advertising	3,186.44	1,605.00	3,000.00	1,635.00	2,500.00	2,500.00	(500.00)	83
450.130	Dues & Subscriptions	34,823.21	32,045.23	36,650.00	34,143.12	37,500.00	37,500.00	850.00	102
450.134	Travel	(157.60)	1,741.58	5,000.00	7,892.75	10,000.00	10,000.00	5,000.00	200
450.135	Training & Certifications	11,871.95	2,423.72	3,000.00	6,027.25	5,000.00	5,000.00	2,000.00	167
450.310	Supplies	6,485.34	5,312.17	5,000.00	6,560.31	5,000.00	5,000.00	.00	100
450.630	Equipment Rental	.00	.00	500.00	.00	500.00	500.00	.00	100
<i>Support Goods &amp; Services Totals</i>		\$57,786.98	\$44,663.83	\$54,770.00	\$57,852.82	\$62,120.00	\$62,120.00	\$7,350.00	113%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>140 - Police</b>									
Sub-Department <b>100 - Administration</b>									
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	54,308.48	63,124.74	55,000.00	37,549.13	55,000.00	55,000.00	.00	100
450.550	R & M Vehicle	492.00	470.00	500.00	209.00	500.00	500.00	.00	100
<i>Repairs &amp; Maintenance Totals</i>		\$54,800.48	\$63,594.74	\$55,500.00	\$37,758.13	\$55,500.00	\$55,500.00	\$0.00	100%
<i>Utility Services</i>									
455.100	Public Utility Service	66,496.36	105,402.06	85,000.00	101,775.26	90,000.00	90,000.00	5,000.00	106
<i>Utility Services Totals</i>		\$66,496.36	\$105,402.06	\$85,000.00	\$101,775.26	\$90,000.00	\$90,000.00	\$5,000.00	106%
<i>Capital Outlays</i>									
470.116	Bldg Improv > \$5000	20,840.00	.00	.00	.00	.00	.00	.00	
470.125	Mach&Equip Less \$5000	1,747.99	11,393.19	8,500.00	6,329.32	15,000.00	15,000.00	6,500.00	176
470.126	Mach&Equip Greater \$5000	.00	.00	10,000.00	.00	.00	.00	(10,000.00)	
<i>Capital Outlays Totals</i>		\$22,587.99	\$11,393.19	\$18,500.00	\$6,329.32	\$15,000.00	\$15,000.00	(\$3,500.00)	81%
<i>Interest Expense</i>									
475.300	GOB Principal Payment	225,000.00	230,000.00	240,000.00	240,000.00	255,000.00	255,000.00	15,000.00	106
475.400	GOB Interest Expense	226,650.00	217,550.00	206,950.00	206,950.00	194,575.00	194,575.00	(12,375.00)	94
<i>Interest Expense Totals</i>		\$451,650.00	\$447,550.00	\$446,950.00	\$446,950.00	\$449,575.00	\$449,575.00	\$2,625.00	101%
Sub-Department <b>100 - Administration Totals</b>		\$1,145,051.82	\$1,264,359.04	\$1,456,764.00	\$1,285,864.84	\$1,416,544.00	\$1,416,544.00	(\$40,220.00)	97%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>140 - Police</b>									
Sub-Department <b>140 - Substation</b>									
<i>Professional Services</i>									
430.112	Janitorial Services	1,800.00	600.00	2,000.00	.00	2,000.00	2,000.00	.00	100
	<i>Professional Services Totals</i>	<u>\$1,800.00</u>	<u>\$600.00</u>	<u>\$2,000.00</u>	<u>\$0.00</u>	<u>\$2,000.00</u>	<u>\$2,000.00</u>	<u>\$0.00</u>	<u>100%</u>
<i>Support Goods &amp; Services</i>									
450.310	Supplies	.00	.00	500.00	.00	500.00	500.00	.00	100
	<i>Support Goods &amp; Services Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$500.00</u>	<u>\$0.00</u>	<u>\$500.00</u>	<u>\$500.00</u>	<u>\$0.00</u>	<u>100%</u>
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	.00	.00	500.00	.00	500.00	500.00	.00	100
	<i>Repairs &amp; Maintenance Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$500.00</u>	<u>\$0.00</u>	<u>\$500.00</u>	<u>\$500.00</u>	<u>\$0.00</u>	<u>100%</u>
<i>Utility Services</i>									
455.100	Public Utility Service	4,698.84	4,723.44	6,000.00	3,658.44	6,000.00	6,000.00	.00	100
	<i>Utility Services Totals</i>	<u>\$4,698.84</u>	<u>\$4,723.44</u>	<u>\$6,000.00</u>	<u>\$3,658.44</u>	<u>\$6,000.00</u>	<u>\$6,000.00</u>	<u>\$0.00</u>	<u>100%</u>
	Sub-Department <b>140 - Substation Totals</b>	<u>\$6,498.84</u>	<u>\$5,323.44</u>	<u>\$9,000.00</u>	<u>\$3,658.44</u>	<u>\$9,000.00</u>	<u>\$9,000.00</u>	<u>\$0.00</u>	<u>100%</u>





Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund 100 - General Fund									
EXPENSE									
Department 140 - Police									
Sub-Department 141 - Uniformed Patrol									
Salaries & Wages									
410.100	Salaries & Wages	370,713.04	630,984.63	874,316.00	667,035.42	913,441.00	913,441.00	39,125.00	104
410.140	Overtime	64,767.17	110,844.03	75,000.00	131,140.00	100,000.00	100,000.00	25,000.00	133
410.160	Holiday Pay	14,251.00	29,737.90	.00	33,208.14	.00	.00	.00	
410.170	Annual Leave	34,312.57	56,559.84	74,113.00	69,003.02	78,759.00	78,759.00	4,646.00	106
410.180	Sick Leave	17,887.70	25,117.73	.00	38,585.91	.00	.00	.00	
	<i>Salaries &amp; Wages Totals</i>	\$501,931.48	\$853,244.13	\$1,023,429.00	\$938,972.49	\$1,092,200.00	\$1,092,200.00	\$68,771.00	107%
Employee Benefits									
420.110	Health Insurance	177,961.82	346,399.11	502,149.00	513,861.06	660,612.00	660,612.00	158,463.00	132
420.120	Social Security	38,370.51	65,273.22	72,623.00	71,831.37	77,528.00	77,528.00	4,905.00	107
420.130	Retirement Contributions	88,611.00	179,307.42	208,850.00	197,357.10	222,957.00	222,957.00	14,107.00	107
420.131	PERS Obligation Gen Fund	69,983.59	72,199.34	47,466.00	20,906.60	31,617.00	31,617.00	(15,849.00)	67
420.135	Uniforms	14,140.24	13,739.36	15,000.00	5,982.81	15,000.00	15,000.00	.00	100
420.150	Unemployment Compensation	(759.00)	.00	.00	.00	.00	.00	.00	
420.200	Workmens Compensation	19,350.58	31,513.46	43,543.00	33,729.73	39,715.00	39,715.00	(3,828.00)	91
	<i>Employee Benefits Totals</i>	\$407,658.74	\$708,431.91	\$889,631.00	\$843,668.67	\$1,047,429.00	\$1,047,429.00	\$157,798.00	118%
Professional Services									
430.110	Professional Services	.00	9,368.28	2,000.00	73.00	2,000.00	2,000.00	.00	100
430.111	Recruitment	11,200.04	5,052.13	7,500.00	2,904.46	5,500.00	5,500.00	(2,000.00)	73
	<i>Professional Services Totals</i>	\$11,200.04	\$14,420.41	\$9,500.00	\$2,977.46	\$7,500.00	\$7,500.00	(\$2,000.00)	79%
Contributions									
440.110	Community Promotions	500.12	186.65	500.00	664.69	1,500.00	4,500.00	4,000.00	900
	<i>Contributions Totals</i>	\$500.12	\$186.65	\$500.00	\$664.69	\$1,500.00	\$4,500.00	\$4,000.00	900%
Support Goods & Services									
450.115	Telephone	12,838.62	14,376.87	20,600.00	13,148.94	20,600.00	20,600.00	.00	100
450.130	Dues & Subscriptions	.00	3,337.00	3,000.00	2,356.28	3,000.00	3,000.00	.00	100
450.134	Travel	3,923.76	17,378.09	9,000.00	3,386.35	10,000.00	10,000.00	1,000.00	111
450.135	Training & Certifications	5,405.20	17,149.92	41,000.00	15,408.00	40,000.00	40,000.00	(1,000.00)	98
450.310	Supplies	21,904.67	20,257.67	23,000.00	18,405.96	20,000.00	20,000.00	(3,000.00)	87
450.630	Equipment Rental	.00	.00	.00	.00	500.00	500.00	500.00	
	<i>Support Goods &amp; Services Totals</i>	\$44,072.25	\$72,499.55	\$96,600.00	\$52,705.53	\$94,100.00	\$94,100.00	(\$2,500.00)	97%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund 100 - General Fund									
EXPENSE									
Department 140 - Police									
Sub-Department 141 - Uniformed Patrol									
Repairs & Maintenance									
450.510	Repair & Maintenance	825.00	.00	.00	.00	.00	.00	.00	
450.550	R & M Vehicle	225.00	20.00	100.00	110.00	100.00	100.00	.00	100
	<i>Repairs &amp; Maintenance Totals</i>	<u>\$1,050.00</u>	<u>\$20.00</u>	<u>\$100.00</u>	<u>\$110.00</u>	<u>\$100.00</u>	<u>\$100.00</u>	<u>\$0.00</u>	<u>100%</u>
Administrative Services									
460.100	Court Administrative Fees	392.50	859.80	500.00	802.50	500.00	500.00	.00	100
	<i>Administrative Services Totals</i>	<u>\$392.50</u>	<u>\$859.80</u>	<u>\$500.00</u>	<u>\$802.50</u>	<u>\$500.00</u>	<u>\$500.00</u>	<u>\$0.00</u>	<u>100%</u>
Capital Outlays									
470.125	Mach&Equip Less \$5000	17,965.12	13,832.51	8,000.00	4,157.37	8,000.00	8,000.00	.00	100
470.126	Mach&Equip Greater \$5000	69,674.06	.00	.00	.00	119,533.00	119,533.00	119,533.00	
	<i>Capital Outlays Totals</i>	<u>\$87,639.18</u>	<u>\$13,832.51</u>	<u>\$8,000.00</u>	<u>\$4,157.37</u>	<u>\$127,533.00</u>	<u>\$127,533.00</u>	<u>\$119,533.00</u>	<u>1594%</u>
Vehicle Replacement Fund									
470.130	Vehicle Replace 100	54,780.66	61,524.00	61,525.00	61,524.00	84,024.00	73,080.00	11,555.00	119
	<i>Vehicle Replacement Fund Totals</i>	<u>\$54,780.66</u>	<u>\$61,524.00</u>	<u>\$61,525.00</u>	<u>\$61,524.00</u>	<u>\$84,024.00</u>	<u>\$73,080.00</u>	<u>\$11,555.00</u>	<u>119%</u>
	Sub-Department 141 - Uniformed Patrol Totals	<u>\$1,109,224.97</u>	<u>\$1,725,018.96</u>	<u>\$2,089,785.00</u>	<u>\$1,905,582.71</u>	<u>\$2,454,886.00</u>	<u>\$2,446,942.00</u>	<u>\$357,157.00</u>	<u>117%</u>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>140 - Police</b>									
Sub-Department <b>142 - Corrections</b>									
<i>Salaries &amp; Wages</i>									
410.100	Salaries & Wages	506,734.59	496,707.06	619,092.00	452,167.29	628,072.00	628,072.00	8,980.00	101
410.140	Overtime	100,121.13	98,413.85	60,000.00	110,642.35	100,000.00	100,000.00	40,000.00	167
410.160	Holiday Pay	21,340.31	24,126.62	.00	21,914.27	.00	.00	.00	
410.170	Annual Leave	38,870.41	45,192.51	53,614.00	47,693.66	52,464.00	52,464.00	(1,150.00)	98
410.180	Sick Leave	10,601.61	24,092.76	.00	32,855.20	.00	.00	.00	
	<i>Salaries &amp; Wages Totals</i>	<b>\$677,668.05</b>	<b>\$688,532.80</b>	<b>\$732,706.00</b>	<b>\$665,272.77</b>	<b>\$780,536.00</b>	<b>\$780,536.00</b>	<b>\$47,830.00</b>	<b>107%</b>
<i>Employee Benefits</i>									
420.110	Health Insurance	209,834.98	232,860.33	290,946.00	266,577.93	402,461.00	402,461.00	111,515.00	138
420.120	Social Security	51,841.63	52,672.73	51,951.00	50,893.38	55,698.00	55,698.00	3,747.00	107
420.130	Retirement Contributions	133,850.87	146,308.16	149,401.00	137,187.75	160,176.00	160,176.00	10,775.00	107
420.131	PERS Obligation Gen Fund	57,520.99	55,516.21	33,955.00	14,754.47	22,570.00	22,570.00	(11,385.00)	66
420.135	Uniforms	5,083.40	5,391.42	5,600.00	4,033.77	5,000.00	5,000.00	(600.00)	89
420.150	Unemployment Compensation	5,077.98	3,310.33	.00	.00	.00	.00	.00	
420.200	Workmens Compensation	26,070.61	25,506.83	31,149.00	23,774.35	28,832.00	28,832.00	(2,317.00)	93
	<i>Employee Benefits Totals</i>	<b>\$489,280.46</b>	<b>\$521,566.01</b>	<b>\$563,002.00</b>	<b>\$497,221.65</b>	<b>\$674,737.00</b>	<b>\$674,737.00</b>	<b>\$111,735.00</b>	<b>120%</b>
<i>Professional Services</i>									
430.110	Professional Services	398.00	150.00	500.00	.00	500.00	500.00	.00	100
430.111	Recruitment	1,710.00	1,133.43	1,800.00	1,237.77	4,000.00	4,000.00	2,200.00	222
	<i>Professional Services Totals</i>	<b>\$2,108.00</b>	<b>\$1,283.43</b>	<b>\$2,300.00</b>	<b>\$1,237.77</b>	<b>\$4,500.00</b>	<b>\$4,500.00</b>	<b>\$2,200.00</b>	<b>196%</b>
<i>Support Goods &amp; Services</i>									
450.110	Insurance & Bonding	752.00	.00	1,000.00	230.00	865.00	865.00	(135.00)	87
450.115	Telephone	1,727.46	1,657.31	1,600.00	1,454.31	1,600.00	1,600.00	.00	100
450.116	Postage	600.00	600.00	700.00	699.38	700.00	700.00	.00	100
450.130	Dues & Subscriptions	1,673.25	1,960.04	1,900.00	2,082.91	1,900.00	1,900.00	.00	100
450.134	Travel	5,486.74	5,786.68	5,000.00	8,142.54	10,000.00	10,000.00	5,000.00	200
450.135	Training & Certifications	3,533.00	50.00	2,000.00	650.00	500.00	500.00	(1,500.00)	25
450.140	Meals for Prisoners	30,729.94	59,769.28	50,000.00	62,216.41	55,000.00	55,000.00	5,000.00	110
450.310	Supplies	17,837.36	9,637.85	10,000.00	6,654.57	10,000.00	10,000.00	.00	100
	<i>Support Goods &amp; Services Totals</i>	<b>\$62,339.75</b>	<b>\$79,461.16</b>	<b>\$72,200.00</b>	<b>\$82,130.12</b>	<b>\$80,565.00</b>	<b>\$80,565.00</b>	<b>\$8,365.00</b>	<b>112%</b>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>140 - Police</b>									
Sub-Department <b>142 - Corrections</b>									
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	60.00	354.54	1,000.00	1,140.00	500.00	500.00	(500.00)	50
450.530	Repair & Maintenance-Bldg	7,436.32	5,658.17	5,000.00	9,058.40	7,500.00	7,500.00	2,500.00	150
450.550	R & M Vehicle	.00	.00	500.00	10.00	500.00	500.00	.00	100
<i>Repairs &amp; Maintenance Totals</i>		\$7,496.32	\$6,012.71	\$6,500.00	\$10,208.40	\$8,500.00	\$8,500.00	\$2,000.00	131%
<i>Utility Services</i>									
455.100	Public Utility Service	46,029.98	69,763.51	55,000.00	66,178.94	55,000.00	55,000.00	.00	100
<i>Utility Services Totals</i>		\$46,029.98	\$69,763.51	\$55,000.00	\$66,178.94	\$55,000.00	\$55,000.00	\$0.00	100%
<i>Capital Outlays</i>									
470.125	Mach&Equip Less \$5000	1,681.93	179.61	4,000.00	4,686.60	4,000.00	4,000.00	.00	100
<i>Capital Outlays Totals</i>		\$1,681.93	\$179.61	\$4,000.00	\$4,686.60	\$4,000.00	\$4,000.00	\$0.00	100%
<i>Vehicle Replacement Fund</i>									
470.130	Vehicle Replace 100	.07	.00	.00	.00	.00	.00	.00	
<i>Vehicle Replacement Fund Totals</i>		\$0.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Sub-Department <b>142 - Corrections Totals</b>		\$1,286,604.56	\$1,366,799.23	\$1,435,708.00	\$1,326,936.25	\$1,607,838.00	\$1,607,838.00	\$172,130.00	112%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>140 - Police</b>									
Sub-Department <b>143 - Investigations</b>									
<i>Salaries &amp; Wages</i>									
410.100	Salaries & Wages	93,067.05	117,824.68	160,071.00	75,356.55	167,553.00	167,553.00	7,482.00	105
410.140	Overtime	19,810.59	19,027.87	18,500.00	8,787.16	18,500.00	18,500.00	.00	100
410.160	Holiday Pay	4,722.68	6,018.39	.00	3,645.12	.00	.00	.00	
410.170	Annual Leave	10,519.39	11,920.53	13,826.00	27,024.63	14,212.00	14,212.00	386.00	103
410.180	Sick Leave	3,372.37	7,552.21	.00	3,988.50	.00	.00	.00	
	<i>Salaries &amp; Wages Totals</i>	\$131,492.08	\$162,343.68	\$192,397.00	\$118,801.96	\$200,265.00	\$200,265.00	\$7,868.00	104%
<i>Employee Benefits</i>									
420.110	Health Insurance	22,406.22	29,830.32	36,715.00	22,932.45	85,905.00	85,905.00	49,190.00	234
420.120	Social Security	10,059.17	12,419.28	13,661.00	9,088.35	14,233.00	14,233.00	572.00	104
420.130	Retirement Contributions	25,273.97	34,296.92	39,286.00	21,102.90	40,932.00	40,932.00	1,646.00	104
420.131	PERS Obligation Gen Fund	13,212.94	13,042.67	8,929.00	2,293.63	5,768.00	5,768.00	(3,161.00)	65
420.135	Uniforms	1,329.91	360.42	2,685.00	647.24	2,685.00	2,685.00	.00	100
420.200	Workmens Compensation	4,971.68	6,007.86	8,191.00	4,276.87	7,368.00	7,368.00	(823.00)	90
	<i>Employee Benefits Totals</i>	\$77,253.89	\$95,957.47	\$109,467.00	\$60,341.44	\$156,891.00	\$156,891.00	\$47,424.00	143%
<i>Professional Services</i>									
430.110	Professional Services	.00	1,275.00	2,000.00	.00	2,000.00	2,000.00	.00	100
	<i>Professional Services Totals</i>	\$0.00	\$1,275.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	100%
<i>Support Goods &amp; Services</i>									
450.115	Telephone	1,588.58	2,048.17	2,040.00	1,713.40	2,040.00	2,040.00	.00	100
450.130	Dues & Subscriptions	.00	384.40	.00	900.00	.00	.00	.00	
450.134	Travel	330.20	3,566.18	3,700.00	4,755.33	3,700.00	3,700.00	.00	100
450.135	Training & Certifications	2,003.00	1,395.00	1,000.00	.00	1,000.00	1,000.00	.00	100
450.160	Evidence Collection	899.64	.00	1,500.00	.00	1,500.00	1,500.00	.00	100
450.310	Supplies	1,529.83	183.19	500.00	181.78	500.00	500.00	.00	100
	<i>Support Goods &amp; Services Totals</i>	\$6,351.25	\$7,576.94	\$8,740.00	\$7,550.51	\$8,740.00	\$8,740.00	\$0.00	100%
<i>Repairs &amp; Maintenance</i>									
450.550	R & M Vehicle	1,093.00	20.00	100.00	25.00	100.00	100.00	.00	100
	<i>Repairs &amp; Maintenance Totals</i>	\$1,093.00	\$20.00	\$100.00	\$25.00	\$100.00	\$100.00	\$0.00	100%
<i>Capital Outlays</i>									
470.125	Mach&Equip Less \$5000	181.89	1,472.73	.00	.00	.00	.00	.00	
	<i>Capital Outlays Totals</i>	\$181.89	\$1,472.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund	<b>100 - General Fund</b>								
	<b>EXPENSE</b>								
	Department <b>140 - Police</b>								
	Sub-Department <b>143 - Investigations Totals</b>	\$216,372.11	\$268,645.82	\$312,704.00	\$186,718.91	\$367,996.00	\$367,996.00	\$55,292.00	118%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>140 - Police</b>									
Sub-Department <b>144 - Support Serv-Dispatch</b>									
<i>Salaries &amp; Wages</i>									
410.100	Salaries & Wages	83,614.92	140,675.07	196,752.00	141,842.67	186,070.00	186,070.00	(10,682.00)	95
410.101	Temp Salaries & Wages	.00	1,323.49	.00	13,192.39	.00	.00	.00	
410.140	Overtime	14,059.04	35,379.27	18,000.00	24,520.92	18,000.00	18,000.00	.00	100
410.160	Holiday Pay	3,616.24	7,165.84	.00	6,345.16	.00	.00	.00	
410.170	Annual Leave	6,078.90	17,090.32	17,666.00	13,477.21	15,254.00	15,254.00	(2,412.00)	86
410.180	Sick Leave	5,582.68	6,136.35	.00	1,803.80	.00	.00	.00	
	<i>Salaries &amp; Wages Totals</i>	<b>\$112,951.78</b>	<b>\$207,770.34</b>	<b>\$232,418.00</b>	<b>\$201,182.15</b>	<b>\$219,324.00</b>	<b>\$219,324.00</b>	<b>(\$13,094.00)</b>	<b>94%</b>
<i>Employee Benefits</i>									
420.110	Health Insurance	35,355.27	74,096.35	95,004.00	73,340.78	90,474.00	90,474.00	(4,530.00)	95
420.120	Social Security	8,602.18	15,823.98	16,429.00	15,325.80	15,611.00	15,611.00	(818.00)	95
420.130	Retirement Contributions	21,199.72	43,961.67	47,246.00	37,237.41	44,895.00	44,895.00	(2,351.00)	95
420.131	PERS Obligation Gen Fund	18,050.80	14,763.51	10,757.00	3,743.70	6,326.00	6,326.00	(4,431.00)	59
420.135	Uniforms	895.62	899.04	4,000.00	1,880.57	3,000.00	3,000.00	(1,000.00)	75
420.200	Workmens Compensation	323.10	568.58	710.00	557.56	629.00	629.00	(81.00)	89
	<i>Employee Benefits Totals</i>	<b>\$84,426.69</b>	<b>\$150,113.13</b>	<b>\$174,146.00</b>	<b>\$132,085.82</b>	<b>\$160,935.00</b>	<b>\$160,935.00</b>	<b>(\$13,211.00)</b>	<b>92%</b>
<i>Professional Services</i>									
430.110	Professional Services	952.55	1,752.01	1,450.00	618.00	1,450.00	1,450.00	.00	100
430.111	Recruitment	147.10	672.46	1,500.00	.00	1,000.00	1,000.00	(500.00)	67
	<i>Professional Services Totals</i>	<b>\$1,099.65</b>	<b>\$2,424.47</b>	<b>\$2,950.00</b>	<b>\$618.00</b>	<b>\$2,450.00</b>	<b>\$2,450.00</b>	<b>(\$500.00)</b>	<b>83%</b>
<i>Support Goods &amp; Services</i>									
450.110	Insurance & Bonding	360.00	270.00	640.00	598.00	650.00	650.00	10.00	102
450.115	Telephone	24,394.97	16,922.02	20,000.00	13,973.79	20,000.00	20,000.00	.00	100
450.116	Postage	3,795.81	4,179.78	4,000.00	2,320.26	4,000.00	4,000.00	.00	100
450.130	Dues & Subscriptions	3,404.38	2,421.88	3,720.00	2,774.38	3,720.00	3,720.00	.00	100
450.134	Travel	.00	.00	6,000.00	6,949.77	10,000.00	10,000.00	4,000.00	167
450.135	Training & Certifications	2,316.00	657.00	1,500.00	2,000.00	1,000.00	1,000.00	(500.00)	67
450.310	Supplies	11,954.27	12,130.95	10,000.00	7,134.30	10,000.00	10,000.00	.00	100
450.620	Building Rental	20,400.00	6,800.00	.00	.00	.00	.00	.00	
450.630	Equipment Rental	6,127.60	6,647.24	6,500.00	5,663.56	6,500.00	6,500.00	.00	100
	<i>Support Goods &amp; Services Totals</i>	<b>\$72,753.03</b>	<b>\$50,028.87</b>	<b>\$52,360.00</b>	<b>\$41,414.06</b>	<b>\$55,870.00</b>	<b>\$55,870.00</b>	<b>\$3,510.00</b>	<b>107%</b>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>140 - Police</b>									
Sub-Department <b>144 - Support Serv-Dispatch</b>									
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	187.75	.00	1,000.00	170.00	1,000.00	1,000.00	.00	100
	<i>Repairs &amp; Maintenance Totals</i>	<u>\$187.75</u>	<u>\$0.00</u>	<u>\$1,000.00</u>	<u>\$170.00</u>	<u>\$1,000.00</u>	<u>\$1,000.00</u>	<u>\$0.00</u>	<u>100%</u>
<i>Capital Outlays</i>									
470.125	Mach&Equip Less \$5000	483.54	808.81	3,000.00	1,359.35	4,500.00	4,500.00	1,500.00	150
470.126	Mach&Equip Greater \$5000	75,369.73	6,885.00	.00	.00	.00	.00	.00	
	<i>Capital Outlays Totals</i>	<u>\$75,853.27</u>	<u>\$7,693.81</u>	<u>\$3,000.00</u>	<u>\$1,359.35</u>	<u>\$4,500.00</u>	<u>\$4,500.00</u>	<u>\$1,500.00</u>	<u>150%</u>
Sub-Department <b>144 - Support Serv-Dispatch Totals</b>		<u>\$347,272.17</u>	<u>\$418,030.62</u>	<u>\$465,874.00</u>	<u>\$376,829.38</u>	<u>\$444,079.00</u>	<u>\$444,079.00</u>	<u>(\$21,795.00)</u>	<u>95%</u>





Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>140 - Police</b>									
Sub-Department <b>145 - Animal Control</b>									
<i>Salaries &amp; Wages</i>									
410.100	Salaries & Wages	46,663.90	48,341.18	65,730.00	46,637.67	69,590.00	69,590.00	3,860.00	106
410.140	Overtime	1,780.46	3,005.61	1,000.00	1,200.84	1,000.00	1,000.00	.00	100
410.160	Holiday Pay	2,591.83	2,732.52	.00	2,753.76	.00	.00	.00	
410.170	Annual Leave	7,799.50	5,776.68	6,809.00	5,338.46	7,188.00	7,188.00	379.00	106
410.180	Sick Leave	3,168.70	2,999.92	.00	2,834.94	.00	.00	.00	
	<i>Salaries &amp; Wages Totals</i>	<b>\$62,004.39</b>	<b>\$62,855.91</b>	<b>\$73,539.00</b>	<b>\$58,765.67</b>	<b>\$77,778.00</b>	<b>\$77,778.00</b>	<b>\$4,239.00</b>	<b>106%</b>
<i>Employee Benefits</i>									
420.110	Health Insurance	47,165.50	48,489.48	59,741.00	59,728.80	65,713.00	65,713.00	5,972.00	110
420.120	Social Security	4,743.32	4,808.48	5,105.00	4,495.59	5,400.00	5,400.00	295.00	106
420.130	Retirement Contributions	12,397.85	13,374.74	14,681.00	12,430.58	15,530.00	15,530.00	849.00	106
420.131	PERS Obligation Gen Fund	5,025.59	5,092.65	3,337.00	1,276.44	2,188.00	2,188.00	(1,149.00)	66
420.135	Uniforms	271.25	213.16	500.00	.00	500.00	500.00	.00	100
420.200	Workmens Compensation	1,165.20	1,084.41	3,037.00	1,022.51	2,795.00	2,795.00	(242.00)	92
	<i>Employee Benefits Totals</i>	<b>\$70,768.71</b>	<b>\$73,062.92</b>	<b>\$86,401.00</b>	<b>\$78,953.92</b>	<b>\$92,126.00</b>	<b>\$92,126.00</b>	<b>\$5,725.00</b>	<b>107%</b>
<i>Professional Services</i>									
430.110	Professional Services	130,800.00	132,000.00	134,000.00	134,000.00	134,500.00	134,500.00	500.00	100
430.170	Animal Tag Admin Fee	18.00	9.00	200.00	15.00	200.00	200.00	.00	100
	<i>Professional Services Totals</i>	<b>\$130,818.00</b>	<b>\$132,009.00</b>	<b>\$134,200.00</b>	<b>\$134,015.00</b>	<b>\$134,700.00</b>	<b>\$134,700.00</b>	<b>\$500.00</b>	<b>100%</b>
<i>Support Goods &amp; Services</i>									
450.115	Telephone	518.20	512.04	540.00	428.35	540.00	540.00	.00	100
450.134	Travel	.00	.00	.00	.00	2,000.00	2,000.00	2,000.00	
450.135	Training & Certifications	199.00	.00	500.00	.00	500.00	500.00	.00	100
450.310	Supplies	367.05	479.51	500.00	426.80	500.00	500.00	.00	100
	<i>Support Goods &amp; Services Totals</i>	<b>\$1,084.25</b>	<b>\$991.55</b>	<b>\$1,540.00</b>	<b>\$855.15</b>	<b>\$3,540.00</b>	<b>\$3,540.00</b>	<b>\$2,000.00</b>	<b>230%</b>
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	2,954.69	10,950.14	1,500.00	714.93	5,000.00	5,000.00	3,500.00	333
450.550	R & M Vehicle	10.00	.00	50.00	10.00	50.00	50.00	.00	100
	<i>Repairs &amp; Maintenance Totals</i>	<b>\$2,964.69</b>	<b>\$10,950.14</b>	<b>\$1,550.00</b>	<b>\$724.93</b>	<b>\$5,050.00</b>	<b>\$5,050.00</b>	<b>\$3,500.00</b>	<b>326%</b>
<i>Capital Outlays</i>									
470.125	Mach&Equip Less \$5000	.00	281.19	6,500.00	.00	.00	.00	(6,500.00)	
	<i>Capital Outlays Totals</i>	<b>\$0.00</b>	<b>\$281.19</b>	<b>\$6,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$6,500.00)</b>	<b>0%</b>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund 100	General Fund								
	EXPENSE								
	Department 140 - Police								
	Sub-Department 145 - Animal Control								
	Vehicle Replacement Fund								
470.130	Vehicle Replace 100	5,101.12	2,550.56	2,551.00	.00	2,551.00	.00	(2,551.00)	
	<i>Vehicle Replacement Fund Totals</i>	<u>\$5,101.12</u>	<u>\$2,550.56</u>	<u>\$2,551.00</u>	<u>\$0.00</u>	<u>\$2,551.00</u>	<u>\$0.00</u>	<u>(\$2,551.00)</u>	<u>0%</u>
	Sub-Department 145 - Animal Control Totals	\$272,741.16	\$282,701.27	\$306,281.00	\$273,314.67	\$315,745.00	\$313,194.00	\$6,913.00	102%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund 100 - General Fund									
EXPENSE									
Department 140 - Police									
Sub-Department 146 - Drug Enforcement									
Salaries & Wages									
410.100	Salaries & Wages	51,405.25	.00	69,308.00	.00	70,930.00	70,930.00	1,622.00	102
410.140	Overtime	10,815.90	.00	7,500.00	.00	7,500.00	7,500.00	.00	100
410.160	Holiday Pay	2,989.92	.00	.00	.00	.00	.00	.00	
410.170	Annual Leave	6,306.72	.00	3,964.00	.00	4,024.00	4,024.00	60.00	102
410.180	Sick Leave	5,349.60	.00	.00	.00	.00	.00	.00	
	<i>Salaries &amp; Wages Totals</i>	\$76,867.39	\$0.00	\$80,772.00	\$0.00	\$82,454.00	\$82,454.00	\$1,682.00	102%
<i>Employee Benefits</i>									
420.110	Health Insurance	44,506.11	.00	59,741.00	.00	65,713.00	65,713.00	5,972.00	110
420.120	Social Security	5,880.35	.00	5,876.00	.00	6,000.00	6,000.00	124.00	102
420.130	Retirement Contributions	15,684.22	917.41	16,898.00	.00	17,255.00	17,255.00	357.00	102
420.131	PERS Obligation Gen Fund	6,685.63	.00	3,841.00	.00	2,431.00	2,431.00	(1,410.00)	63
420.200	Workmens Compensation	2,986.80	.00	3,523.00	.00	3,106.00	3,106.00	(417.00)	88
	<i>Employee Benefits Totals</i>	\$75,743.11	\$917.41	\$89,879.00	\$0.00	\$94,505.00	\$94,505.00	\$4,626.00	105%
<i>Professional Services</i>									
430.110	Professional Services	4,450.00	5,125.00	6,400.00	6,429.40	6,400.00	6,400.00	.00	100
	<i>Professional Services Totals</i>	\$4,450.00	\$5,125.00	\$6,400.00	\$6,429.40	\$6,400.00	\$6,400.00	\$0.00	100%
<i>Support Goods &amp; Services</i>									
450.115	Telephone	991.10	342.86	1,080.00	.00	1,080.00	1,080.00	.00	100
450.134	Travel	.00	.00	3,000.00	.00	3,000.00	3,000.00	.00	100
450.135	Training & Certifications	149.00	.00	500.00	.00	500.00	500.00	.00	100
450.165	Undercover Investigation	5,000.00	.00	5,000.00	.00	5,000.00	5,000.00	.00	100
450.167	Fed Equitable Sharing	2,921.07	.00	5,000.00	2,631.65	5,000.00	5,000.00	.00	100
450.310	Supplies	879.00	.00	500.00	.00	500.00	500.00	.00	100
	<i>Support Goods &amp; Services Totals</i>	\$9,940.17	\$342.86	\$15,080.00	\$2,631.65	\$15,080.00	\$15,080.00	\$0.00	100%
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	.00	.00	250.00	.00	250.00	250.00	.00	100
450.550	R & M Vehicle	370.00	20.00	100.00	.00	100.00	100.00	.00	100
	<i>Repairs &amp; Maintenance Totals</i>	\$370.00	\$20.00	\$350.00	\$0.00	\$350.00	\$350.00	\$0.00	100%
<i>Vehicle Replacement Fund</i>									
470.130	Vehicle Replace 100	(.07)	.00	.00	.00	.00	.00	.00	
	<i>Vehicle Replacement Fund Totals</i>	(\$0.07)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund	<b>100 - General Fund</b>								
	<b>EXPENSE</b>								
	Department <b>140 - Police</b>								
	Sub-Department <b>146 - Drug Enforcement Totals</b>	\$167,370.60	\$6,405.27	\$192,481.00	\$9,061.05	\$198,789.00	\$198,789.00	\$6,308.00	103%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>140 - Police</b>									
Sub-Department <b>147 - Community Services</b>									
<i>Salaries &amp; Wages</i>									
410.100	Salaries & Wages	45,299.60	40,300.79	57,932.00	11,446.00	52,518.00	52,518.00	(5,414.00)	91
410.140	Overtime	2,640.69	2,731.42	1,000.00	845.71	1,000.00	1,000.00	.00	100
410.160	Holiday Pay	2,269.47	2,140.54	.00	194.00	.00	.00	.00	
410.170	Annual Leave	3,558.38	7,481.74	5,273.00	.00	4,729.00	4,729.00	(544.00)	90
410.180	Sick Leave	2,364.62	2,027.98	.00	.00	.00	.00	.00	
	<i>Salaries &amp; Wages Totals</i>	<b>\$56,132.76</b>	<b>\$54,682.47</b>	<b>\$64,205.00</b>	<b>\$12,485.71</b>	<b>\$58,247.00</b>	<b>\$58,247.00</b>	<b>(\$5,958.00)</b>	<b>91%</b>
<i>Employee Benefits</i>									
420.110	Health Insurance	35,392.91	45,079.47	59,741.00	19,909.60	65,713.00	65,713.00	5,972.00	110
420.120	Social Security	4,294.17	4,183.19	4,509.00	955.15	4,094.00	4,094.00	(415.00)	91
420.130	Retirement Contributions	11,282.87	11,727.60	12,965.00	2,543.59	11,774.00	11,774.00	(1,191.00)	91
420.131	PERS Obligation Gen Fund	4,557.28	4,490.97	2,947.00	54.13	1,659.00	1,659.00	(1,288.00)	56
420.135	Uniforms	334.45	187.15	500.00	623.56	500.00	500.00	.00	100
420.200	Workmens Compensation	2,175.38	2,038.99	1,277.00	449.48	2,119.00	2,119.00	842.00	166
	<i>Employee Benefits Totals</i>	<b>\$58,037.06</b>	<b>\$67,707.37</b>	<b>\$81,939.00</b>	<b>\$24,535.51</b>	<b>\$85,859.00</b>	<b>\$85,859.00</b>	<b>\$3,920.00</b>	<b>105%</b>
<i>Support Goods &amp; Services</i>									
450.115	Telephone	518.20	469.48	540.00	128.48	540.00	540.00	.00	100
450.135	Training & Certifications	199.00	.00	.00	.00	.00	.00	.00	
450.155	Towing Vehicles	24,208.00	20,411.20	20,000.00	18,610.00	20,000.00	20,000.00	.00	100
450.310	Supplies	2,129.03	698.34	500.00	1,469.18	500.00	500.00	.00	100
450.330	Vehicle Fuel	14,221.02	24,989.79	30,000.00	23,779.53	30,000.00	30,000.00	.00	100
	<i>Support Goods &amp; Services Totals</i>	<b>\$41,275.25</b>	<b>\$46,568.81</b>	<b>\$51,040.00</b>	<b>\$43,987.19</b>	<b>\$51,040.00</b>	<b>\$51,040.00</b>	<b>\$0.00</b>	<b>100%</b>
<i>Repairs &amp; Maintenance</i>									
450.550	R & M Vehicle	12,453.06	17,170.89	.00	13,894.14	15,000.00	15,000.00	15,000.00	
	<i>Repairs &amp; Maintenance Totals</i>	<b>\$12,453.06</b>	<b>\$17,170.89</b>	<b>\$0.00</b>	<b>\$13,894.14</b>	<b>\$15,000.00</b>	<b>\$15,000.00</b>	<b>\$15,000.00</b>	<b>+++</b>
<i>Capital Outlays</i>									
470.125	Mach&Equip Less \$5000	9,903.25	281.19	400.00	112.99	400.00	400.00	.00	100
470.126	Mach&Equip Greater \$5000	1,546.76	.00	.00	.00	.00	.00	.00	
	<i>Capital Outlays Totals</i>	<b>\$11,450.01</b>	<b>\$281.19</b>	<b>\$400.00</b>	<b>\$112.99</b>	<b>\$400.00</b>	<b>\$400.00</b>	<b>\$0.00</b>	<b>100%</b>
<i>Vehicle Replacement Fund</i>									
470.130	Vehicle Replace 100	5,979.35	5,979.24	5,980.00	5,979.24	5,980.00	5,980.00	.00	100
	<i>Vehicle Replacement Fund Totals</i>	<b>\$5,979.35</b>	<b>\$5,979.24</b>	<b>\$5,980.00</b>	<b>\$5,979.24</b>	<b>\$5,980.00</b>	<b>\$5,980.00</b>	<b>\$0.00</b>	<b>100%</b>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund	<b>100 - General Fund</b>								
	<b>EXPENSE</b>								
	Department <b>140 - Police</b>								
	Sub-Department <b>147 - Community Services Totals</b>	\$185,327.49	\$192,389.97	\$203,564.00	\$100,994.78	\$216,526.00	\$216,526.00	\$12,962.00	106%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
EXPENSE									
Department <b>140 - Police</b>									
Sub-Department <b>148 - Police Canine</b>									
Repairs & Maintenance									
450.550	R & M Vehicle	10.00	.00	.00	10.00	.00	.00	.00	
	<i>Repairs &amp; Maintenance Totals</i>	<u>\$10.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$10.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
Vehicle Replacement Fund									
470.130	Vehicle Replace 100	6,679.16	6,679.16	6,680.00	6,679.16	.00	6,679.00	(1.00)	100
	<i>Vehicle Replacement Fund Totals</i>	<u>\$6,679.16</u>	<u>\$6,679.16</u>	<u>\$6,680.00</u>	<u>\$6,679.16</u>	<u>\$0.00</u>	<u>\$6,679.00</u>	<u>(\$1.00)</u>	<u>100%</u>
	Sub-Department <b>148 - Police Canine Totals</b>	<u>\$6,689.16</u>	<u>\$6,679.16</u>	<u>\$6,680.00</u>	<u>\$6,689.16</u>	<u>\$0.00</u>	<u>\$6,679.00</u>	<u>(\$1.00)</u>	<u>100%</u>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>140 - Police</b>									
Sub-Department <b>149 - Police School Resources</b>									
<i>Salaries &amp; Wages</i>									
410.100	Salaries & Wages	33,365.63	40,781.87	.00	.00	.00	.00	.00	
410.140	Overtime	5,749.84	10,190.24	.00	.00	.00	.00	.00	
410.160	Holiday Pay	1,207.43	2,155.13	.00	.00	.00	.00	.00	
410.170	Annual Leave	1,232.34	1,348.94	.00	.00	.00	.00	.00	
410.180	Sick Leave	231.52	.00	.00	.00	.00	.00	.00	
	<i>Salaries &amp; Wages Totals</i>	<b>\$41,786.76</b>	<b>\$54,476.18</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
<i>Employee Benefits</i>									
420.110	Health Insurance	24,276.06	32,326.32	.00	.00	.00	.00	.00	
420.120	Social Security	3,196.68	4,167.44	.00	.00	.00	.00	.00	
420.130	Retirement Contributions	7,668.57	11,919.71	.00	.00	.00	.00	.00	
420.131	PERS Obligation Gen Fund	6,904.95	.00	.00	.00	.00	.00	.00	
420.135	Uniforms	64.00	.00	.00	.00	.00	.00	.00	
420.200	Workmens Compensation	1,616.01	2,031.31	.00	.00	.00	.00	.00	
	<i>Employee Benefits Totals</i>	<b>\$43,726.27</b>	<b>\$50,444.78</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
<i>Support Goods &amp; Services</i>									
450.115	Telephone	991.10	684.51	.00	.00	.00	.00	.00	
450.135	Training & Certifications	149.00	50.00	.00	.00	.00	.00	.00	
450.310	Supplies	1,594.91	1,188.89	.00	.00	.00	.00	.00	
	<i>Support Goods &amp; Services Totals</i>	<b>\$2,735.01</b>	<b>\$1,923.40</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
	Sub-Department <b>149 - Police School Resources</b>	<b>\$88,248.04</b>	<b>\$106,844.36</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
	Totals								
	Department <b>140 - Police</b> Totals	<b>\$4,831,400.92</b>	<b>\$5,643,197.14</b>	<b>\$6,478,841.00</b>	<b>\$5,475,650.19</b>	<b>\$7,031,403.00</b>	<b>\$7,027,587.00</b>	<b>\$548,746.00</b>	<b>108%</b>





Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>150 - Fire</b>									
Sub-Department <b>100 - Administration</b>									
<i>Salaries &amp; Wages</i>									
410.100	Salaries & Wages	515,509.81	805,287.72	1,269,298.00	781,513.03	1,311,434.00	1,311,434.00	42,136.00	103
410.101	Temp Salaries & Wages	.00	.00	.00	7,314.00	.00	.00	.00	
410.140	Overtime	113,566.33	162,786.21	120,000.00	230,428.73	120,000.00	120,000.00	.00	100
410.160	Holiday Pay	22,640.94	40,698.49	.00	38,470.43	.00	.00	.00	
410.170	Annual Leave	37,091.12	114,095.52	95,047.00	62,236.56	107,135.00	107,135.00	12,088.00	113
410.180	Sick Leave	10,972.85	63,370.33	.00	24,107.52	.00	.00	.00	
	<i>Salaries &amp; Wages Totals</i>	\$699,781.05	\$1,186,238.27	\$1,484,345.00	\$1,144,070.27	\$1,538,569.00	\$1,538,569.00	\$54,224.00	104%
<i>Employee Benefits</i>									
420.110	Health Insurance	182,182.15	349,814.81	616,956.00	429,620.01	741,374.00	741,374.00	124,418.00	120
420.120	Social Security	52,839.87	90,572.82	106,282.00	86,398.79	109,505.00	109,505.00	3,223.00	103
420.130	Retirement Contributions	133,275.13	244,298.68	305,646.00	241,579.56	314,915.00	314,915.00	9,269.00	103
420.131	PERS Obligation Gen Fund	106,079.10	92,379.64	69,465.00	25,340.23	44,559.00	44,559.00	(24,906.00)	64
420.135	Uniforms	16,428.19	7,150.63	9,000.00	8,685.63	9,000.00	9,000.00	.00	100
420.200	Workmens Compensation	29,427.51	46,492.13	67,392.00	46,947.16	64,053.00	64,053.00	(3,339.00)	95
	<i>Employee Benefits Totals</i>	\$520,231.95	\$830,708.71	\$1,174,741.00	\$838,571.38	\$1,283,406.00	\$1,283,406.00	\$108,665.00	109%
<i>Professional Services</i>									
430.110	Professional Services	39,000.06	48,351.76	52,165.00	43,795.12	48,665.00	48,665.00	(3,500.00)	93
	<i>Professional Services Totals</i>	\$39,000.06	\$48,351.76	\$52,165.00	\$43,795.12	\$48,665.00	\$48,665.00	(\$3,500.00)	93%
<i>Support Goods &amp; Services</i>									
450.115	Telephone	7,446.65	7,415.95	6,500.00	5,544.18	6,500.00	6,500.00	.00	100
450.116	Postage	1,209.20	945.15	600.00	944.01	1,100.00	1,100.00	500.00	183
450.120	Advertising	.00	.00	100.00	.00	100.00	100.00	.00	100
450.130	Dues & Subscriptions	2,036.50	2,987.31	2,775.00	2,322.14	9,500.00	9,500.00	6,725.00	342
450.134	Travel	4,005.63	6,100.42	6,000.00	9,406.56	15,000.00	35,000.00	29,000.00	583
450.135	Training & Certifications	6,045.84	13,115.50	12,000.00	5,302.07	15,000.00	35,000.00	23,000.00	292
450.310	Supplies	9,648.15	12,389.79	9,000.00	8,703.58	12,000.00	12,000.00	3,000.00	133
450.315	Health & Safety Supplies	49,108.50	19,938.06	30,000.00	13,844.75	30,000.00	30,000.00	.00	100
450.325	Fitness Supplies	97.00	.00	.00	.00	.00	.00	.00	
450.330	Vehicle Fuel	6,709.29	10,126.96	10,000.00	11,104.94	12,000.00	12,000.00	2,000.00	120
450.630	Equipment Rental	.00	.00	.00	1,688.35	4,000.00	4,000.00	4,000.00	



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
EXPENSE									
Department <b>150 - Fire</b>									
Sub-Department <b>100 - Administration</b>									
Support Goods & Services									
460.115	Ambulance Supplies	32,832.48	27,235.36	35,000.00	28,842.44	35,000.00	35,000.00	.00	100
<i>Support Goods &amp; Services Totals</i>		<b>\$119,139.24</b>	<b>\$100,254.50</b>	<b>\$111,975.00</b>	<b>\$87,703.02</b>	<b>\$140,200.00</b>	<b>\$180,200.00</b>	<b>\$68,225.00</b>	<b>161%</b>
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	3,190.04	4,969.09	5,000.00	10,374.53	10,000.00	10,000.00	5,000.00	200
450.530	Repair & Maintenance-Bldg	.00	3,271.92	.00	.00	.00	.00	.00	
450.550	R & M Vehicle	18,540.05	20,406.32	30,000.00	25,286.59	35,000.00	35,000.00	5,000.00	117
<i>Repairs &amp; Maintenance Totals</i>		<b>\$21,730.09</b>	<b>\$28,647.33</b>	<b>\$35,000.00</b>	<b>\$35,661.12</b>	<b>\$45,000.00</b>	<b>\$45,000.00</b>	<b>\$10,000.00</b>	<b>129%</b>
<i>Utility Services</i>									
455.100	Public Utility Service	29,970.89	39,250.91	30,000.00	38,913.72	40,000.00	40,000.00	10,000.00	133
<i>Utility Services Totals</i>		<b>\$29,970.89</b>	<b>\$39,250.91</b>	<b>\$30,000.00</b>	<b>\$38,913.72</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>\$10,000.00</b>	<b>133%</b>
<i>Capital Outlays</i>									
470.125	Mach&Equip Less \$5000	121,148.35	22,938.85	80,000.00	12,319.04	72,000.00	72,000.00	(8,000.00)	90
470.126	Mach&Equip Greater \$5000	85,941.16	57,919.16	70,000.00	52,238.16	60,000.00	60,000.00	(10,000.00)	86
<i>Capital Outlays Totals</i>		<b>\$207,089.51</b>	<b>\$80,858.01</b>	<b>\$150,000.00</b>	<b>\$64,557.20</b>	<b>\$132,000.00</b>	<b>\$132,000.00</b>	<b>(\$18,000.00)</b>	<b>88%</b>
<i>Vehicle Replacement Fund</i>									
470.130	Vehicle Replace 100	100,963.22	120,291.96	120,082.00	120,291.96	120,292.00	120,291.00	209.00	100
<i>Vehicle Replacement Fund Totals</i>		<b>\$100,963.22</b>	<b>\$120,291.96</b>	<b>\$120,082.00</b>	<b>\$120,291.96</b>	<b>\$120,292.00</b>	<b>\$120,291.00</b>	<b>\$209.00</b>	<b>100%</b>
Sub-Department <b>100 - Administration Totals</b>		<b>\$1,737,906.01</b>	<b>\$2,434,601.45</b>	<b>\$3,158,308.00</b>	<b>\$2,373,563.79</b>	<b>\$3,348,132.00</b>	<b>\$3,388,131.00</b>	<b>\$229,823.00</b>	<b>107%</b>
Department <b>150 - Fire Totals</b>		<b>\$1,737,906.01</b>	<b>\$2,434,601.45</b>	<b>\$3,158,308.00</b>	<b>\$2,373,563.79</b>	<b>\$3,348,132.00</b>	<b>\$3,388,131.00</b>	<b>\$229,823.00</b>	<b>107%</b>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>160 - Public Works</b>									
Sub-Department <b>100 - Administration</b>									
<i>Salaries &amp; Wages</i>									
410.100	Salaries & Wages	49,752.85	51,279.73	74,726.00	49,513.32	64,267.00	64,267.00	(10,459.00)	86
410.140	Overtime	.80	.00	.00	1.86	.00	.00	.00	
410.160	Holiday Pay	2,633.34	2,571.14	.00	2,505.64	.00	.00	.00	
410.170	Annual Leave	718.32	16,814.82	4,392.00	2,312.20	5,033.00	5,033.00	641.00	115
410.180	Sick Leave	3,303.41	814.11	.00	143.56	.00	.00	.00	
	<i>Salaries &amp; Wages Totals</i>	<b>\$56,408.72</b>	<b>\$71,479.80</b>	<b>\$79,118.00</b>	<b>\$54,476.58</b>	<b>\$69,300.00</b>	<b>\$69,300.00</b>	<b>(\$9,818.00)</b>	<b>88%</b>
<i>Employee Benefits</i>									
420.110	Health Insurance	25,557.21	27,050.27	34,167.00	32,206.15	39,428.00	39,428.00	5,261.00	115
420.120	Social Security	4,266.08	5,438.30	5,717.00	4,167.52	4,916.00	4,916.00	(801.00)	86
420.130	Retirement Contributions	11,855.48	12,565.69	16,440.00	11,640.34	14,139.00	14,139.00	(2,301.00)	86
420.131	PERS Obligation Gen Fund	4,610.68	2,779.37	3,737.00	1,134.11	1,992.00	1,992.00	(1,745.00)	53
420.200	Workmens Compensation	168.56	670.19	254.00	152.71	198.00	198.00	(56.00)	78
	<i>Employee Benefits Totals</i>	<b>\$46,458.01</b>	<b>\$48,503.82</b>	<b>\$60,315.00</b>	<b>\$49,300.83</b>	<b>\$60,673.00</b>	<b>\$60,673.00</b>	<b>\$358.00</b>	<b>101%</b>
<i>Professional Services</i>									
430.110	Professional Services	1,090.64	1,240.37	1,500.00	1,400.20	1,500.00	1,500.00	.00	100
430.112	Janitorial Services	13,800.00	17,050.00	14,000.00	14,750.00	14,000.00	14,000.00	.00	100
	<i>Professional Services Totals</i>	<b>\$14,890.64</b>	<b>\$18,290.37</b>	<b>\$15,500.00</b>	<b>\$16,150.20</b>	<b>\$15,500.00</b>	<b>\$15,500.00</b>	<b>\$0.00</b>	<b>100%</b>
<i>Support Goods &amp; Services</i>									
450.115	Telephone	3,085.72	3,320.51	4,100.00	3,321.80	4,100.00	4,100.00	.00	100
450.130	Dues & Subscriptions	.00	.00	.00	389.07	.00	.00	.00	
450.134	Travel	687.50	663.29	1,500.00	.00	1,500.00	1,500.00	.00	100
450.135	Training & Certifications	209.00	.00	300.00	.00	300.00	300.00	.00	100
450.310	Supplies	445.57	1,447.42	1,000.00	548.33	1,000.00	1,000.00	.00	100
	<i>Support Goods &amp; Services Totals</i>	<b>\$4,427.79</b>	<b>\$5,431.22</b>	<b>\$6,900.00</b>	<b>\$4,259.20</b>	<b>\$6,900.00</b>	<b>\$6,900.00</b>	<b>\$0.00</b>	<b>100%</b>
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	1,130.95	124.15	.00	991.68	.00	.00	.00	
450.530	Repair & Maintenance-Bldg	375.00	180.00	500.00	.00	500.00	500.00	.00	100
450.550	R & M Vehicle	327.37	.00	500.00	10.00	500.00	500.00	.00	100
	<i>Repairs &amp; Maintenance Totals</i>	<b>\$1,833.32</b>	<b>\$304.15</b>	<b>\$1,000.00</b>	<b>\$1,001.68</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>100%</b>
<i>Capital Outlays</i>									
470.125	Mach&Equip Less \$5000	4,545.10	3,411.78	3,000.00	717.97	3,000.00	3,000.00	.00	100



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund	<b>100 - General Fund</b>								
	<b>EXPENSE</b>								
	Department <b>160 - Public Works</b>								
	Sub-Department <b>100 - Administration</b>								
	Capital Outlays								
	<i>Capital Outlays Totals</i>	\$4,545.10	\$3,411.78	\$3,000.00	\$717.97	\$3,000.00	\$3,000.00	\$0.00	100%
	Sub-Department <b>100 - Administration Totals</b>	\$128,563.58	\$147,421.14	\$165,833.00	\$125,906.46	\$156,373.00	\$156,373.00	(\$9,460.00)	94%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>160 - Public Works</b>									
Sub-Department <b>162 - Streets</b>									
<i>Salaries &amp; Wages</i>									
410.100	Salaries & Wages	233,874.77	166,828.26	308,021.00	206,173.62	315,651.00	315,651.00	7,630.00	102
410.101	Temp Salaries & Wages	167.03	2,504.90	.00	.00	10,000.00	10,000.00	10,000.00	
410.140	Overtime	20,737.44	20,524.61	20,000.00	18,493.84	20,000.00	20,000.00	.00	100
410.160	Holiday Pay	12,191.61	9,346.52	.00	11,079.17	.00	.00	.00	
410.170	Annual Leave	30,227.28	31,821.23	25,979.00	20,574.66	26,270.00	26,270.00	291.00	101
410.180	Sick Leave	7,311.19	8,698.37	.00	9,237.18	.00	.00	.00	
	<i>Salaries &amp; Wages Totals</i>	<b>\$304,509.32</b>	<b>\$239,723.89</b>	<b>\$354,000.00</b>	<b>\$265,558.47</b>	<b>\$371,921.00</b>	<b>\$371,921.00</b>	<b>\$17,921.00</b>	<b>105%</b>
<i>Employee Benefits</i>									
420.110	Health Insurance	159,971.96	120,037.39	208,819.00	131,252.98	150,954.00	150,954.00	(57,865.00)	72
420.120	Social Security	23,325.38	18,391.79	25,094.00	20,343.72	26,442.00	26,442.00	1,348.00	105
420.130	Retirement Contributions	60,584.71	49,186.17	72,165.00	56,677.16	73,843.00	73,843.00	1,678.00	102
420.131	PERS Obligation Gen Fund	25,390.10	22,427.81	16,401.00	5,916.90	10,405.00	10,405.00	(5,996.00)	63
420.135	Uniforms	1,195.26	652.17	1,000.00	901.29	2,000.00	2,000.00	1,000.00	200
420.200	Workmens Compensation	10,156.59	7,655.50	10,271.00	9,675.60	14,681.00	14,681.00	4,410.00	143
	<i>Employee Benefits Totals</i>	<b>\$280,624.00</b>	<b>\$218,350.83</b>	<b>\$333,750.00</b>	<b>\$224,767.65</b>	<b>\$278,325.00</b>	<b>\$278,325.00</b>	<b>(\$55,425.00)</b>	<b>83%</b>
<i>Professional Services</i>									
430.110	Professional Services	3,687.30	14,803.69	4,000.00	15,548.23	4,000.00	4,000.00	.00	100
	<i>Professional Services Totals</i>	<b>\$3,687.30</b>	<b>\$14,803.69</b>	<b>\$4,000.00</b>	<b>\$15,548.23</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>100%</b>
<i>Support Goods &amp; Services</i>									
450.120	Advertising	290.96	30.00	500.00	537.84	1,000.00	1,000.00	500.00	200
450.130	Dues & Subscriptions	3,381.00	357.00	4,000.00	2,952.12	4,000.00	4,000.00	.00	100
450.134	Travel	.00	.00	2,000.00	.00	2,000.00	2,000.00	.00	100
450.135	Training & Certifications	391.00	740.00	4,000.00	135.00	4,000.00	4,000.00	.00	100
450.310	Supplies	167,996.96	198,828.93	200,000.00	153,359.83	170,000.00	210,000.00	10,000.00	105
450.315	Health & Safety Supplies	3,860.55	2,957.16	2,500.00	2,404.72	3,500.00	3,500.00	1,000.00	140
450.330	Vehicle Fuel	23,020.28	40,264.86	40,000.00	43,285.43	40,000.00	40,000.00	.00	100
450.630	Equipment Rental	60.00	254.00	1,000.00	160.00	1,000.00	1,000.00	.00	100
	<i>Support Goods &amp; Services Totals</i>	<b>\$199,000.75</b>	<b>\$243,431.95</b>	<b>\$254,000.00</b>	<b>\$202,834.94</b>	<b>\$225,500.00</b>	<b>\$265,500.00</b>	<b>\$11,500.00</b>	<b>105%</b>
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	89,889.03	79,639.59	90,000.00	80,557.16	90,000.00	90,000.00	.00	100



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>160 - Public Works</b>									
Sub-Department <b>162 - Streets</b>									
<i>Repairs &amp; Maintenance</i>									
450.530	Repair & Maintenance-Bldg	1,659.78	2,140.50	2,500.00	403.82	2,500.00	2,500.00	.00	100
450.550	R & M Vehicle	5,618.38	6,369.02	14,500.00	4,953.91	14,500.00	14,500.00	.00	100
	<i>Repairs &amp; Maintenance Totals</i>	\$97,167.19	\$88,149.11	\$107,000.00	\$85,914.89	\$107,000.00	\$107,000.00	\$0.00	100%
<i>Utility Services</i>									
455.100	Public Utility Service	164,364.76	160,168.11	160,000.00	131,416.46	160,000.00	160,000.00	.00	100
	<i>Utility Services Totals</i>	\$164,364.76	\$160,168.11	\$160,000.00	\$131,416.46	\$160,000.00	\$160,000.00	\$0.00	100%
<i>Capital Outlays</i>									
470.125	Mach&Equip Less \$5000	6,855.57	6,298.23	.00	5,914.86	10,000.00	10,000.00	10,000.00	
470.126	Mach&Equip Greater \$5000	191,523.86	149,090.00	5,000.00	57,030.04	253,905.00	253,905.00	248,905.00	5,078
	<i>Capital Outlays Totals</i>	\$198,379.43	\$155,388.23	\$5,000.00	\$62,944.90	\$263,905.00	\$263,905.00	\$258,905.00	5278%
<i>Vehicle Replacement Fund</i>									
470.130	Vehicle Replace 100	153,221.63	159,038.84	159,039.00	164,658.23	192,179.00	175,877.00	16,838.00	111
	<i>Vehicle Replacement Fund Totals</i>	\$153,221.63	\$159,038.84	\$159,039.00	\$164,658.23	\$192,179.00	\$175,877.00	\$16,838.00	111%
	Sub-Department <b>162 - Streets Totals</b>	\$1,400,954.38	\$1,279,054.65	\$1,376,789.00	\$1,153,643.77	\$1,602,830.00	\$1,626,528.00	\$249,739.00	118%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>160 - Public Works</b>									
Sub-Department <b>163 - Garage</b>									
<i>Salaries &amp; Wages</i>									
410.100	Salaries & Wages	103,252.18	103,777.07	127,301.00	91,575.71	136,148.00	136,148.00	8,847.00	107
410.140	Overtime	6,854.07	7,026.81	2,000.00	11,471.83	2,000.00	2,000.00	.00	100
410.160	Holiday Pay	5,205.59	5,941.28	.00	5,244.49	.00	.00	.00	
410.170	Annual Leave	2,717.91	10,028.28	9,538.00	13,088.41	12,111.00	12,111.00	2,573.00	127
410.180	Sick Leave	3,362.06	9,454.74	.00	6,785.16	.00	.00	.00	
	<i>Salaries &amp; Wages Totals</i>	\$121,391.81	\$136,228.18	\$138,839.00	\$128,165.60	\$150,259.00	\$150,259.00	\$11,420.00	108%
<i>Employee Benefits</i>									
420.110	Health Insurance	55,534.83	59,847.77	66,150.00	66,533.27	72,762.00	72,762.00	6,612.00	110
420.120	Social Security	9,236.38	10,370.27	9,892.00	9,765.40	10,568.00	10,568.00	676.00	107
420.130	Retirement Contributions	25,954.02	29,733.24	28,447.00	27,305.01	30,393.00	30,393.00	1,946.00	107
420.131	PERS Obligation Gen Fund	10,542.32	11,509.66	6,466.00	2,907.01	4,347.00	4,347.00	(2,119.00)	67
420.135	Uniforms	.00	207.57	1,000.00	516.37	1,000.00	1,000.00	.00	100
420.200	Workmens Compensation	4,104.56	4,309.94	5,035.00	4,165.37	4,819.00	4,819.00	(216.00)	96
	<i>Employee Benefits Totals</i>	\$105,372.11	\$115,978.45	\$116,990.00	\$111,192.43	\$123,889.00	\$123,889.00	\$6,899.00	106%
<i>Professional Services</i>									
430.110	Professional Services	990.00	333.21	1,000.00	.00	1,000.00	1,000.00	.00	100
	<i>Professional Services Totals</i>	\$990.00	\$333.21	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	100%
<i>Support Goods &amp; Services</i>									
450.134	Travel	348.67	.00	1,500.00	2,902.88	1,500.00	1,500.00	.00	100
450.135	Training & Certifications	.00	145.00	1,500.00	1,750.00	1,500.00	1,500.00	.00	100
450.310	Supplies	17,484.43	10,050.24	10,000.00	9,479.50	10,000.00	10,000.00	.00	100
450.315	Health & Safety Supplies	964.21	1,777.52	1,000.00	1,065.90	1,000.00	1,000.00	.00	100
	<i>Support Goods &amp; Services Totals</i>	\$18,797.31	\$11,972.76	\$14,000.00	\$15,198.28	\$14,000.00	\$14,000.00	\$0.00	100%
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	1,034.02	.00	1,000.00	64.07	1,000.00	1,000.00	.00	100
450.530	Repair & Maintenance-Bldg	9,497.16	10,317.64	3,500.00	4,260.31	3,500.00	3,500.00	.00	100
450.550	R & M Vehicle	386.48	1,472.69	1,000.00	879.69	1,000.00	1,000.00	.00	100
	<i>Repairs &amp; Maintenance Totals</i>	\$10,917.66	\$11,790.33	\$5,500.00	\$5,204.07	\$5,500.00	\$5,500.00	\$0.00	100%
<i>Utility Services</i>									
455.100	Public Utility Service	23,148.29	29,606.41	25,000.00	40,656.26	35,000.00	35,000.00	10,000.00	140
	<i>Utility Services Totals</i>	\$23,148.29	\$29,606.41	\$25,000.00	\$40,656.26	\$35,000.00	\$35,000.00	\$10,000.00	140%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
EXPENSE									
Department <b>160 - Public Works</b>									
Sub-Department <b>163 - Garage</b>									
Capital Outlays									
470.115	Bldg Improv < \$5000	.00	753.56	.00	.00	.00	.00	.00	
470.125	Mach&Equip Less \$5000	6,445.44	12,060.72	5,000.00	4,680.63	5,000.00	5,000.00	.00	100
470.126	Mach&Equip Greater \$5000	.00	.00	.00	.00	56,000.00	56,000.00	56,000.00	
	<i>Capital Outlays Totals</i>	<u>\$6,445.44</u>	<u>\$12,814.28</u>	<u>\$5,000.00</u>	<u>\$4,680.63</u>	<u>\$61,000.00</u>	<u>\$61,000.00</u>	<u>\$56,000.00</u>	<u>1220%</u>
	Sub-Department <b>163 - Garage Totals</b>	<u>\$287,062.62</u>	<u>\$318,723.62</u>	<u>\$306,329.00</u>	<u>\$305,097.27</u>	<u>\$390,648.00</u>	<u>\$390,648.00</u>	<u>\$84,319.00</u>	<u>128%</u>





Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>160 - Public Works</b>									
Sub-Department <b>164 - Building Inspectors</b>									
<i>Salaries &amp; Wages</i>									
410.100	Salaries & Wages	138,657.06	144,441.21	186,035.00	144,912.19	185,300.00	185,300.00	(735.00)	100
410.140	Overtime	41.12	89.52	500.00	13.47	500.00	500.00	.00	100
410.160	Holiday Pay	6,977.07	7,366.99	.00	7,419.03	.00	.00	.00	
410.170	Annual Leave	14,648.16	5,985.04	17,683.00	24,823.49	18,292.00	18,292.00	609.00	103
410.180	Sick Leave	2,414.03	4,711.87	.00	7,386.61	.00	.00	.00	
	<i>Salaries &amp; Wages Totals</i>	<b>\$162,737.44</b>	<b>\$162,594.63</b>	<b>\$204,218.00</b>	<b>\$184,554.79</b>	<b>\$204,092.00</b>	<b>\$204,092.00</b>	<b>(\$126.00)</b>	<b>100%</b>
<i>Employee Benefits</i>									
420.110	Health Insurance	83,269.60	83,338.92	94,878.00	102,681.96	112,973.00	112,973.00	18,095.00	119
420.120	Social Security	12,181.18	12,233.43	14,270.00	13,980.04	14,214.00	14,214.00	(56.00)	100
420.130	Retirement Contributions	32,892.51	35,257.53	41,038.00	37,241.18	40,876.00	40,876.00	(162.00)	100
420.131	PERS Obligation Gen Fund	13,118.67	13,138.99	9,327.00	3,870.15	5,760.00	5,760.00	(3,567.00)	62
420.135	Uniforms	.00	.00	200.00	.00	200.00	200.00	.00	100
420.200	Workmens Compensation	476.63	448.12	608.00	479.58	572.00	572.00	(36.00)	94
	<i>Employee Benefits Totals</i>	<b>\$141,938.59</b>	<b>\$144,416.99</b>	<b>\$160,321.00</b>	<b>\$158,252.91</b>	<b>\$174,595.00</b>	<b>\$174,595.00</b>	<b>\$14,274.00</b>	<b>109%</b>
<i>Professional Services</i>									
430.110	Professional Services	5,245.80	5,508.10	12,500.00	5,989.27	12,500.00	12,500.00	.00	100
	<i>Professional Services Totals</i>	<b>\$5,245.80</b>	<b>\$5,508.10</b>	<b>\$12,500.00</b>	<b>\$5,989.27</b>	<b>\$12,500.00</b>	<b>\$12,500.00</b>	<b>\$0.00</b>	<b>100%</b>
<i>Support Goods &amp; Services</i>									
450.115	Telephone	1,034.57	670.76	1,500.00	636.35	1,500.00	1,500.00	.00	100
450.120	Advertising	.00	.00	200.00	.00	200.00	200.00	.00	100
450.130	Dues & Subscriptions	350.00	265.00	500.00	260.00	500.00	500.00	.00	100
450.134	Travel	.00	3,165.70	1,500.00	1,528.77	3,500.00	3,500.00	2,000.00	233
450.135	Training & Certifications	197.00	800.00	800.00	400.00	1,500.00	1,500.00	700.00	188
450.310	Supplies	503.29	832.52	1,200.00	3,062.05	1,200.00	1,200.00	.00	100
450.315	Health & Safety Supplies	.00	49.95	500.00	.00	500.00	500.00	.00	100
450.330	Vehicle Fuel	460.08	794.48	1,400.00	767.59	1,400.00	1,400.00	.00	100
	<i>Support Goods &amp; Services Totals</i>	<b>\$2,544.94</b>	<b>\$6,578.41</b>	<b>\$7,600.00</b>	<b>\$6,654.76</b>	<b>\$10,300.00</b>	<b>\$10,300.00</b>	<b>\$2,700.00</b>	<b>136%</b>
<i>Repairs &amp; Maintenance</i>									
450.550	R & M Vehicle	142.68	2,272.00	500.00	8.66	500.00	500.00	.00	100
	<i>Repairs &amp; Maintenance Totals</i>	<b>\$142.68</b>	<b>\$2,272.00</b>	<b>\$500.00</b>	<b>\$8.66</b>	<b>\$500.00</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>100%</b>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
EXPENSE									
Department <b>160 - Public Works</b>									
Sub-Department <b>164 - Building Inspectors</b>									
Capital Outlays									
470.125	Mach&Equip Less \$5000	.00	5,464.53	.00	2,967.60	.00	.00	.00	
	<i>Capital Outlays Totals</i>	<u>\$0.00</u>	<u>\$5,464.53</u>	<u>\$0.00</u>	<u>\$2,967.60</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
Vehicle Replacement Fund									
470.130	Vehicle Replace 100	3,697.96	3,697.96	3,698.00	3,697.96	3,698.00	3,698.00	.00	100
	<i>Vehicle Replacement Fund Totals</i>	<u>\$3,697.96</u>	<u>\$3,697.96</u>	<u>\$3,698.00</u>	<u>\$3,697.96</u>	<u>\$3,698.00</u>	<u>\$3,698.00</u>	<u>\$0.00</u>	<u>100%</u>
	Sub-Department <b>164 - Building Inspectors Totals</b>	<u>\$316,307.41</u>	<u>\$330,532.62</u>	<u>\$388,837.00</u>	<u>\$362,125.95</u>	<u>\$405,685.00</u>	<u>\$405,685.00</u>	<u>\$16,848.00</u>	<u>104%</u>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>160 - Public Works</b>									
Sub-Department <b>165 - Muni Airport/Lily Lake</b>									
<i>Professional Services</i>									
430.110	Professional Services	.00	5,000.00	3,000.00	1,500.00	3,000.00	3,000.00	.00	100
	<i>Professional Services Totals</i>	\$0.00	\$5,000.00	\$3,000.00	\$1,500.00	\$3,000.00	\$3,000.00	\$0.00	100%
<i>Support Goods &amp; Services</i>									
450.110	Insurance & Bonding	8,540.00	10,675.00	11,919.00	10,364.00	11,400.00	11,400.00	(519.00)	96
450.170	Security Patrols	3,493.88	3,703.44	3,500.00	1,502.60	3,500.00	3,500.00	.00	100
450.310	Supplies	172.78	234.55	1,200.00	132.68	1,200.00	1,200.00	.00	100
	<i>Support Goods &amp; Services Totals</i>	\$12,206.66	\$14,612.99	\$16,619.00	\$11,999.28	\$16,100.00	\$16,100.00	(\$519.00)	97%
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	1,746.94	2,354.85	.00	3,255.58	.00	.00	.00	
	<i>Repairs &amp; Maintenance Totals</i>	\$1,746.94	\$2,354.85	\$0.00	\$3,255.58	\$0.00	\$0.00	\$0.00	+++
<i>Utility Services</i>									
455.100	Public Utility Service	446.78	395.81	600.00	335.51	600.00	600.00	.00	100
	<i>Utility Services Totals</i>	\$446.78	\$395.81	\$600.00	\$335.51	\$600.00	\$600.00	\$0.00	100%
	Sub-Department <b>165 - Muni Airport/Lily Lake Totals</b>	\$14,400.38	\$22,363.65	\$20,219.00	\$17,090.37	\$19,700.00	\$19,700.00	(\$519.00)	97%
	Department <b>160 - Public Works Totals</b>	\$2,147,288.37	\$2,098,095.68	\$2,258,007.00	\$1,963,863.82	\$2,575,236.00	\$2,598,934.00	\$340,927.00	115%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>165 - Engineering</b>									
Sub-Department <b>100 - Administration</b>									
<i>Salaries &amp; Wages</i>									
410.100	Salaries & Wages	180,804.29	159,922.61	185,016.00	116,836.59	193,214.00	193,214.00	8,198.00	104
410.140	Overtime	23.65	48.78	250.00	49.09	250.00	250.00	.00	100
410.160	Holiday Pay	8,720.92	7,828.27	.00	7,707.64	.00	.00	.00	
410.170	Annual Leave	22,781.87	19,946.76	17,874.00	14,991.66	18,550.00	18,550.00	676.00	104
410.180	Sick Leave	3,304.42	5,481.94	.00	6,688.96	.00	.00	.00	
	<i>Salaries &amp; Wages Totals</i>	<b>\$215,635.15</b>	<b>\$193,228.36</b>	<b>\$203,140.00</b>	<b>\$146,273.94</b>	<b>\$212,014.00</b>	<b>\$212,014.00</b>	<b>\$8,874.00</b>	<b>104%</b>
<i>Employee Benefits</i>									
420.110	Health Insurance	72,090.56	69,735.18	70,275.00	72,293.29	94,520.00	94,520.00	24,245.00	135
420.120	Social Security	16,496.08	14,781.96	14,173.00	11,189.96	14,800.00	14,800.00	627.00	104
420.130	Retirement Contributions	44,526.63	41,100.79	40,759.00	32,803.81	42,562.00	42,562.00	1,803.00	104
420.131	PERS Obligation Gen Fund	17,851.55	15,029.04	9,276.00	3,794.04	5,997.00	5,997.00	(3,279.00)	65
420.200	Workmens Compensation	(953.57)	513.69	630.00	409.50	597.00	597.00	(33.00)	95
	<i>Employee Benefits Totals</i>	<b>\$150,011.25</b>	<b>\$141,160.66</b>	<b>\$135,113.00</b>	<b>\$120,490.60</b>	<b>\$158,476.00</b>	<b>\$158,476.00</b>	<b>\$23,363.00</b>	<b>117%</b>
<i>Professional Services</i>									
430.110	Professional Services	2,587.75	.00	5,000.00	.00	5,000.00	5,000.00	.00	100
	<i>Professional Services Totals</i>	<b>\$2,587.75</b>	<b>\$0.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>100%</b>
<i>Support Goods &amp; Services</i>									
450.115	Telephone	1,423.19	1,335.87	1,200.00	1,184.00	1,200.00	1,200.00	.00	100
450.130	Dues & Subscriptions	.00	.00	.00	160.39	.00	.00	.00	
450.134	Travel	499.10	.00	.00	302.95	.00	.00	.00	
450.135	Training & Certifications	.00	.00	500.00	.00	500.00	500.00	.00	100
450.310	Supplies	552.61	861.86	500.00	122.80	500.00	500.00	.00	100
450.330	Vehicle Fuel	354.27	981.99	1,500.00	1,487.96	1,500.00	1,500.00	.00	100
	<i>Support Goods &amp; Services Totals</i>	<b>\$2,829.17</b>	<b>\$3,179.72</b>	<b>\$3,700.00</b>	<b>\$3,258.10</b>	<b>\$3,700.00</b>	<b>\$3,700.00</b>	<b>\$0.00</b>	<b>100%</b>
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	1,130.96	758.64	1,200.00	999.67	1,200.00	1,200.00	.00	100
450.550	R & M Vehicle	178.84	155.70	500.00	10.00	500.00	500.00	.00	100
	<i>Repairs &amp; Maintenance Totals</i>	<b>\$1,309.80</b>	<b>\$914.34</b>	<b>\$1,700.00</b>	<b>\$1,009.67</b>	<b>\$1,700.00</b>	<b>\$1,700.00</b>	<b>\$0.00</b>	<b>100%</b>
<i>Capital Outlays</i>									
470.125	Mach&Equip Less \$5000	580.41	.00	.00	.00	2,500.00	2,500.00	2,500.00	
	<i>Capital Outlays Totals</i>	<b>\$580.41</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,500.00</b>	<b>\$2,500.00</b>	<b>\$2,500.00</b>	<b>+++</b>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
EXPENSE									
Department <b>165 - Engineering</b>									
Sub-Department <b>100 - Administration</b>									
<i>Allocated Expenses</i>									
495.100	Alloc Wages to Projects	(113,737.21)	(107,779.89)	(120,000.00)	(86,182.73)	(120,000.00)	(120,000.00)	.00	100
495.200	Alloc Benefits - Projects	(58,589.38)	(58,638.95)	.00	(58,960.91)	.00	.00	.00	
<i>Allocated Expenses Totals</i>		<u>(\$172,326.59)</u>	<u>(\$166,418.84)</u>	<u>(\$120,000.00)</u>	<u>(\$145,143.64)</u>	<u>(\$120,000.00)</u>	<u>(\$120,000.00)</u>	<u>\$0.00</u>	<u>100%</u>
Sub-Department <b>100 - Administration Totals</b>		<u>\$200,626.94</u>	<u>\$172,064.24</u>	<u>\$228,653.00</u>	<u>\$125,888.67</u>	<u>\$263,390.00</u>	<u>\$263,390.00</u>	<u>\$34,737.00</u>	<u>115%</u>
Department <b>165 - Engineering Totals</b>		<u>\$200,626.94</u>	<u>\$172,064.24</u>	<u>\$228,653.00</u>	<u>\$125,888.67</u>	<u>\$263,390.00</u>	<u>\$263,390.00</u>	<u>\$34,737.00</u>	<u>115%</u>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>170 - Parks &amp; Recreation</b>									
Sub-Department <b>100 - Administration</b>									
<i>Salaries &amp; Wages</i>									
410.100	Salaries & Wages	256,654.55	251,630.25	341,906.00	257,792.01	386,730.00	386,730.00	44,824.00	113
410.101	Temp Salaries & Wages	59,646.74	56,562.16	65,000.00	33,747.49	65,000.00	65,000.00	.00	100
410.140	Overtime	2,247.75	779.26	2,500.00	1,011.82	5,000.00	5,000.00	2,500.00	200
410.160	Holiday Pay	13,235.10	13,453.53	.00	13,897.60	.00	.00	.00	
410.170	Annual Leave	17,334.79	30,721.68	29,240.00	34,366.45	33,086.00	33,086.00	3,846.00	113
410.180	Sick Leave	10,628.59	12,588.14	.00	9,922.65	.00	.00	.00	
	<i>Salaries &amp; Wages Totals</i>	<b>\$359,747.52</b>	<b>\$365,735.02</b>	<b>\$438,646.00</b>	<b>\$350,738.02</b>	<b>\$489,816.00</b>	<b>\$489,816.00</b>	<b>\$51,170.00</b>	<b>112%</b>
<i>Employee Benefits</i>									
420.110	Health Insurance	80,423.02	84,484.00	123,980.00	122,836.69	136,384.00	136,384.00	12,404.00	110
420.120	Social Security	27,520.89	27,978.90	31,320.00	26,831.50	34,940.00	34,940.00	3,620.00	112
420.130	Retirement Contributions	48,056.26	50,922.11	58,723.00	51,640.02	77,956.00	77,956.00	19,233.00	133
420.131	PERS Obligation Gen Fund	22,339.50	22,002.61	13,346.00	5,402.89	11,034.00	11,034.00	(2,312.00)	83
420.150	Unemployment Compensation	129.71	169.09	.00	.00	.00	.00	.00	
420.200	Workmens Compensation	13,571.23	12,526.97	17,390.00	13,448.85	19,732.00	19,732.00	2,342.00	113
	<i>Employee Benefits Totals</i>	<b>\$192,040.61</b>	<b>\$198,083.68</b>	<b>\$244,759.00</b>	<b>\$220,159.95</b>	<b>\$280,046.00</b>	<b>\$280,046.00</b>	<b>\$35,287.00</b>	<b>114%</b>
<i>Professional Services</i>									
430.110	Professional Services	1,178.29	719.86	850.00	1,077.90	850.00	850.00	.00	100
430.114	Officiating Services	29,537.50	26,860.00	28,000.00	34,215.00	40,000.00	40,000.00	12,000.00	143
	<i>Professional Services Totals</i>	<b>\$30,715.79</b>	<b>\$27,579.86</b>	<b>\$28,850.00</b>	<b>\$35,292.90</b>	<b>\$40,850.00</b>	<b>\$40,850.00</b>	<b>\$12,000.00</b>	<b>142%</b>
<i>Support Goods &amp; Services</i>									
450.115	Telephone	1,624.57	1,401.88	2,000.00	1,446.84	2,000.00	2,000.00	.00	100
450.120	Advertising	176.01	441.86	500.00	.00	500.00	500.00	.00	100
450.130	Dues & Subscriptions	165.99	172.99	500.00	143.00	500.00	500.00	.00	100
450.134	Travel	.00	456.35	3,000.00	.00	.00	.00	(3,000.00)	
450.135	Training & Certifications	578.00	1,814.00	1,000.00	897.00	1,000.00	1,000.00	.00	100
450.310	Supplies	51,433.82	40,984.71	37,000.00	24,539.93	37,000.00	37,000.00	.00	100
450.315	Health & Safety Supplies	737.73	2,165.22	2,500.00	1,973.36	2,500.00	2,500.00	.00	100
450.330	Vehicle Fuel	5,730.60	8,812.10	9,000.00	8,749.19	9,000.00	9,000.00	.00	100
450.630	Equipment Rental	1,849.00	240.00	1,500.00	494.00	1,500.00	1,500.00	.00	100
	<i>Support Goods &amp; Services Totals</i>	<b>\$62,295.72</b>	<b>\$56,489.11</b>	<b>\$57,000.00</b>	<b>\$38,243.32</b>	<b>\$54,000.00</b>	<b>\$54,000.00</b>	<b>(\$3,000.00)</b>	<b>95%</b>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>170 - Parks &amp; Recreation</b>									
Sub-Department <b>100 - Administration</b>									
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	12,308.47	8,947.45	12,000.00	6,667.80	12,000.00	12,000.00	.00	100
450.530	Repair & Maintenance-Bldg	1,552.80	1,870.83	.00	2,164.73	.00	.00	.00	
450.550	R & M Vehicle	798.42	2,057.43	1,000.00	61.48	1,000.00	1,000.00	.00	100
	<i>Repairs &amp; Maintenance Totals</i>	<u>\$14,659.69</u>	<u>\$12,875.71</u>	<u>\$13,000.00</u>	<u>\$8,894.01</u>	<u>\$13,000.00</u>	<u>\$13,000.00</u>	<u>\$0.00</u>	<u>100%</u>
<i>Utility Services</i>									
455.100	Public Utility Service	10,626.45	13,039.84	14,000.00	10,412.56	14,000.00	14,000.00	.00	100
	<i>Utility Services Totals</i>	<u>\$10,626.45</u>	<u>\$13,039.84</u>	<u>\$14,000.00</u>	<u>\$10,412.56</u>	<u>\$14,000.00</u>	<u>\$14,000.00</u>	<u>\$0.00</u>	<u>100%</u>
<i>Capital Outlays</i>									
470.125	Mach&Equip Less \$5000	7,681.84	2,841.00	1,000.00	1,120.75	1,000.00	1,000.00	.00	100
470.126	Mach&Equip Greater \$5000	.00	15,621.41	.00	.00	175,000.00	175,000.00	175,000.00	
	<i>Capital Outlays Totals</i>	<u>\$7,681.84</u>	<u>\$18,462.41</u>	<u>\$1,000.00</u>	<u>\$1,120.75</u>	<u>\$176,000.00</u>	<u>\$176,000.00</u>	<u>\$175,000.00</u>	<u>17600%</u>
<i>Vehicle Replacement Fund</i>									
470.130	Vehicle Replace 100	18,342.16	18,342.16	18,343.00	18,342.16	18,343.00	21,168.00	2,825.00	115
	<i>Vehicle Replacement Fund Totals</i>	<u>\$18,342.16</u>	<u>\$18,342.16</u>	<u>\$18,343.00</u>	<u>\$18,342.16</u>	<u>\$18,343.00</u>	<u>\$21,168.00</u>	<u>\$2,825.00</u>	<u>115%</u>
	Sub-Department <b>100 - Administration Totals</b>	<u>\$696,109.78</u>	<u>\$710,607.79</u>	<u>\$815,598.00</u>	<u>\$683,203.67</u>	<u>\$1,086,055.00</u>	<u>\$1,088,880.00</u>	<u>\$273,282.00</u>	<u>134%</u>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund 100 - General Fund									
EXPENSE									
Department 170 - Parks & Recreation									
Sub-Department 171 - Museum									
Contributions									
440.120	Kodiak Historical Society	94,700.00	94,700.00	.00	.00	.00	.00	.00	
	<i>Contributions Totals</i>	<u>\$94,700.00</u>	<u>\$94,700.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	+++
Repairs & Maintenance									
450.510	Repair & Maintenance	2,210.00	.00	.00	.00	.00	.00	.00	
	<i>Repairs &amp; Maintenance Totals</i>	<u>\$2,210.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	+++
Utility Services									
455.100	Public Utility Service	6,576.03	11,041.61	.00	.00	.00	.00	.00	
	<i>Utility Services Totals</i>	<u>\$6,576.03</u>	<u>\$11,041.61</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	+++
	Sub-Department 171 - Museum Totals	<u>\$103,486.03</u>	<u>\$105,741.61</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	+++





Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>170 - Parks &amp; Recreation</b>									
Sub-Department <b>172 - Teen Center</b>									
<i>Salaries &amp; Wages</i>									
410.100	Salaries & Wages	81,239.15	74,782.40	94,312.00	63,211.61	95,783.00	95,783.00	1,471.00	102
410.101	Temp Salaries & Wages	56,589.19	56,750.03	70,000.00	55,434.07	70,000.00	70,000.00	.00	100
410.140	Overtime	1,495.51	136.23	1,000.00	63.94	2,000.00	2,000.00	1,000.00	200
410.160	Holiday Pay	3,647.83	3,911.30	.00	3,666.60	.00	.00	.00	
410.170	Annual Leave	5,834.30	9,373.13	7,314.00	6,347.72	6,981.00	6,981.00	(333.00)	95
410.180	Sick Leave	1,521.35	386.97	.00	1,449.54	.00	.00	.00	
	<i>Salaries &amp; Wages Totals</i>	<b>\$150,327.33</b>	<b>\$145,340.06</b>	<b>\$172,626.00</b>	<b>\$130,173.48</b>	<b>\$174,764.00</b>	<b>\$174,764.00</b>	<b>\$2,138.00</b>	<b>101%</b>
<i>Employee Benefits</i>									
420.110	Health Insurance	14,937.48	14,915.16	27,531.00	18,345.96	30,282.00	30,282.00	2,751.00	110
420.120	Social Security	11,499.02	11,118.51	12,647.00	9,958.24	12,835.00	12,835.00	188.00	101
420.130	Retirement Contributions	11,760.09	11,891.18	13,224.00	11,790.07	14,004.00	14,004.00	780.00	106
420.131	PERS Obligation Gen Fund	4,747.40	4,528.59	3,006.00	1,236.16	1,973.00	1,973.00	(1,033.00)	66
420.150	Unemployment Compensation	383.11	.00	.00	.00	.00	.00	.00	
420.200	Workmens Compensation	5,790.88	4,932.50	7,022.00	5,141.83	7,290.00	7,290.00	268.00	104
	<i>Employee Benefits Totals</i>	<b>\$49,117.98</b>	<b>\$47,385.94</b>	<b>\$63,430.00</b>	<b>\$46,472.26</b>	<b>\$66,384.00</b>	<b>\$66,384.00</b>	<b>\$2,954.00</b>	<b>105%</b>
<i>Professional Services</i>									
430.110	Professional Services	186.56	.00	.00	2,450.00	.00	.00	.00	
430.112	Janitorial Services	.00	23,723.00	30,000.00	22,050.00	30,000.00	30,000.00	.00	100
430.114	Officiating Services	7,875.00	11,785.00	11,330.00	8,875.00	15,000.00	15,000.00	3,670.00	132
	<i>Professional Services Totals</i>	<b>\$8,061.56</b>	<b>\$35,508.00</b>	<b>\$41,330.00</b>	<b>\$33,375.00</b>	<b>\$45,000.00</b>	<b>\$45,000.00</b>	<b>\$3,670.00</b>	<b>109%</b>
<i>Support Goods &amp; Services</i>									
450.310	Supplies	12,118.41	10,464.81	10,000.00	10,752.05	10,000.00	10,000.00	.00	100
450.630	Equipment Rental	.00	.00	500.00	.00	500.00	500.00	.00	100
	<i>Support Goods &amp; Services Totals</i>	<b>\$12,118.41</b>	<b>\$10,464.81</b>	<b>\$10,500.00</b>	<b>\$10,752.05</b>	<b>\$10,500.00</b>	<b>\$10,500.00</b>	<b>\$0.00</b>	<b>100%</b>
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	3,836.18	271.77	2,500.00	.00	2,500.00	2,500.00	.00	100
450.530	Repair & Maintenance-Bldg	1,950.00	2,103.24	2,500.00	1,600.00	2,500.00	2,500.00	.00	100
	<i>Repairs &amp; Maintenance Totals</i>	<b>\$5,786.18</b>	<b>\$2,375.01</b>	<b>\$5,000.00</b>	<b>\$1,600.00</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>100%</b>
<i>Utility Services</i>									
455.100	Public Utility Service	14,253.93	18,405.63	15,000.00	20,229.53	17,000.00	17,000.00	2,000.00	113
	<i>Utility Services Totals</i>	<b>\$14,253.93</b>	<b>\$18,405.63</b>	<b>\$15,000.00</b>	<b>\$20,229.53</b>	<b>\$17,000.00</b>	<b>\$17,000.00</b>	<b>\$2,000.00</b>	<b>113%</b>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund	<b>100 - General Fund</b>								
	<b>EXPENSE</b>								
	Department <b>170 - Parks &amp; Recreation</b>								
	Sub-Department <b>172 - Teen Center</b>								
	Capital Outlays								
470.125	Mach&Equip Less \$5000	.00	5,889.75	3,000.00	164.00	3,000.00	3,000.00	.00	100
	<i>Capital Outlays Totals</i>	<u>\$0.00</u>	<u>\$5,889.75</u>	<u>\$3,000.00</u>	<u>\$164.00</u>	<u>\$3,000.00</u>	<u>\$3,000.00</u>	<u>\$0.00</u>	<u>100%</u>
	Sub-Department <b>172 - Teen Center Totals</b>	<u>\$239,665.39</u>	<u>\$265,369.20</u>	<u>\$310,886.00</u>	<u>\$242,766.32</u>	<u>\$321,648.00</u>	<u>\$321,648.00</u>	<u>\$10,762.00</u>	<u>103%</u>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>170 - Parks &amp; Recreation</b>									
Sub-Department <b>173 - Aquatics</b>									
<i>Salaries &amp; Wages</i>									
410.100	Salaries & Wages	47,754.14	47,531.29	62,826.00	45,449.31	65,543.00	65,543.00	2,717.00	104
410.101	Temp Salaries & Wages	94,815.19	98,675.70	105,000.00	92,424.23	105,000.00	105,000.00	.00	100
410.140	Overtime	2,091.05	1,563.41	1,000.00	558.78	2,500.00	2,500.00	1,500.00	250
410.160	Holiday Pay	2,547.68	2,657.05	.00	2,576.01	.00	.00	.00	
410.170	Annual Leave	6,030.27	3,568.99	5,711.00	6,251.80	5,941.00	5,941.00	230.00	104
410.180	Sick Leave	3,237.47	4,267.16	.00	2,845.85	.00	.00	.00	
	<i>Salaries &amp; Wages Totals</i>	<b>\$156,475.80</b>	<b>\$158,263.60</b>	<b>\$174,537.00</b>	<b>\$150,105.98</b>	<b>\$178,984.00</b>	<b>\$178,984.00</b>	<b>\$4,447.00</b>	<b>103%</b>
<i>Employee Benefits</i>									
420.110	Health Insurance	40,239.67	28,559.28	42,965.00	35,126.04	38,650.00	38,650.00	(4,315.00)	90
420.120	Social Security	11,924.38	11,970.00	12,916.00	11,282.24	13,238.00	13,238.00	322.00	102
420.130	Retirement Contributions	12,339.71	12,644.80	14,042.00	12,282.38	14,969.00	14,969.00	927.00	107
420.131	PERS Obligation Gen Fund	4,985.39	4,813.23	3,192.00	1,283.86	2,109.00	2,109.00	(1,083.00)	66
420.150	Unemployment Compensation	(807.28)	.00	.00	.00	.00	.00	.00	
420.200	Workmens Compensation	5,932.60	5,469.24	7,171.00	5,929.22	7,519.00	7,519.00	348.00	105
	<i>Employee Benefits Totals</i>	<b>\$74,614.47</b>	<b>\$63,456.55</b>	<b>\$80,286.00</b>	<b>\$65,903.74</b>	<b>\$76,485.00</b>	<b>\$76,485.00</b>	<b>(\$3,801.00)</b>	<b>95%</b>
<i>Professional Services</i>									
430.110	Professional Services	.00	30.46	.00	.00	.00	.00	.00	
	<i>Professional Services Totals</i>	<b>\$0.00</b>	<b>\$30.46</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
<i>Support Goods &amp; Services</i>									
450.310	Supplies	4,788.35	5,973.32	5,000.00	2,936.76	5,000.00	5,000.00	.00	100
	<i>Support Goods &amp; Services Totals</i>	<b>\$4,788.35</b>	<b>\$5,973.32</b>	<b>\$5,000.00</b>	<b>\$2,936.76</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>100%</b>
<i>Capital Outlays</i>									
470.125	Mach&Equip Less \$5000	2,186.25	.00	3,000.00	2,474.19	3,000.00	3,000.00	.00	100
	<i>Capital Outlays Totals</i>	<b>\$2,186.25</b>	<b>\$0.00</b>	<b>\$3,000.00</b>	<b>\$2,474.19</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>100%</b>
	Sub-Department <b>173 - Aquatics Totals</b>	<b>\$238,064.87</b>	<b>\$227,723.93</b>	<b>\$262,823.00</b>	<b>\$221,420.67</b>	<b>\$263,469.00</b>	<b>\$263,469.00</b>	<b>\$646.00</b>	<b>100%</b>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>170 - Parks &amp; Recreation</b>									
Sub-Department <b>174 - Ice Rink</b>									
<i>Salaries &amp; Wages</i>									
410.100	Salaries & Wages	26,041.91	26,429.51	35,757.00	26,064.43	37,475.00	37,475.00	1,718.00	105
410.101	Temp Salaries & Wages	9,090.06	14,301.63	22,476.00	15,313.90	40,000.00	40,000.00	17,524.00	178
410.140	Overtime	582.94	170.27	2,000.00	535.93	2,000.00	2,000.00	.00	100
410.160	Holiday Pay	1,374.59	1,339.47	.00	1,490.40	.00	.00	.00	
410.170	Annual Leave	2,734.21	3,064.88	3,685.00	4,046.39	3,815.00	3,815.00	130.00	104
410.180	Sick Leave	858.53	1,257.48	.00	1,490.01	.00	.00	.00	
	<i>Salaries &amp; Wages Totals</i>	<b>\$40,682.24</b>	<b>\$46,563.24</b>	<b>\$63,918.00</b>	<b>\$48,941.06</b>	<b>\$83,290.00</b>	<b>\$83,290.00</b>	<b>\$19,372.00</b>	<b>130%</b>
<i>Employee Benefits</i>									
420.110	Health Insurance	7,468.68	7,457.52	9,179.00	26,415.69	10,096.00	10,096.00	917.00	110
420.120	Social Security	3,112.07	3,561.95	4,608.00	3,743.93	6,080.00	6,080.00	1,472.00	132
420.130	Retirement Contributions	6,454.76	6,849.62	8,307.00	7,178.55	8,684.00	8,684.00	377.00	105
420.131	PERS Obligation Gen Fund	.00	.00	1,888.00	751.42	1,224.00	1,224.00	(664.00)	65
420.200	Workmens Compensation	1,515.45	1,608.70	2,559.00	1,933.17	3,453.00	3,453.00	894.00	135
	<i>Employee Benefits Totals</i>	<b>\$18,550.96</b>	<b>\$19,477.79</b>	<b>\$26,541.00</b>	<b>\$40,022.76</b>	<b>\$29,537.00</b>	<b>\$29,537.00</b>	<b>\$2,996.00</b>	<b>111%</b>
<i>Professional Services</i>									
430.110	Professional Services	178.00	800.00	1,000.00	.00	6,000.00	6,000.00	5,000.00	600
	<i>Professional Services Totals</i>	<b>\$178.00</b>	<b>\$800.00</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$6,000.00</b>	<b>\$6,000.00</b>	<b>\$5,000.00</b>	<b>600%</b>
<i>Support Goods &amp; Services</i>									
450.310	Supplies	10,647.64	11,469.05	11,500.00	5,581.03	11,500.00	11,500.00	.00	100
	<i>Support Goods &amp; Services Totals</i>	<b>\$10,647.64</b>	<b>\$11,469.05</b>	<b>\$11,500.00</b>	<b>\$5,581.03</b>	<b>\$11,500.00</b>	<b>\$11,500.00</b>	<b>\$0.00</b>	<b>100%</b>
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	4,007.44	2,436.08	2,500.00	155.00	2,500.00	2,500.00	.00	100
450.530	Repair & Maintenance-Bldg	.00	8,423.68	500.00	997.97	2,500.00	2,500.00	2,000.00	500
	<i>Repairs &amp; Maintenance Totals</i>	<b>\$4,007.44</b>	<b>\$10,859.76</b>	<b>\$3,000.00</b>	<b>\$1,152.97</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$2,000.00</b>	<b>167%</b>
<i>Utility Services</i>									
455.100	Public Utility Service	57,327.35	56,236.56	61,000.00	58,928.32	61,000.00	61,000.00	.00	100
	<i>Utility Services Totals</i>	<b>\$57,327.35</b>	<b>\$56,236.56</b>	<b>\$61,000.00</b>	<b>\$58,928.32</b>	<b>\$61,000.00</b>	<b>\$61,000.00</b>	<b>\$0.00</b>	<b>100%</b>
<i>Capital Outlays</i>									
470.125	Mach&Equip Less \$5000	.00	1,472.73	.00	.00	.00	.00	.00	
470.126	Mach&Equip Greater \$5000	893.99	.00	.00	.00	.00	.00	.00	
	<i>Capital Outlays Totals</i>	<b>\$893.99</b>	<b>\$1,472.73</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund	<b>100 - General Fund</b>								
	<b>EXPENSE</b>								
Department	<b>170 - Parks &amp; Recreation</b>								
Sub-Department	<b>174 - Ice Rink Totals</b>	\$132,287.62	\$146,879.13	\$166,959.00	\$154,626.14	\$196,327.00	\$196,327.00	\$29,368.00	118%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
EXPENSE									
Department <b>170 - Parks &amp; Recreation</b>									
Sub-Department <b>175 - Beautification Program</b>									
Professional Services									
430.110	Professional Services	5,048.00	6,551.57	5,800.00	.00	5,800.00	5,800.00	.00	100
	<i>Professional Services Totals</i>	<u>\$5,048.00</u>	<u>\$6,551.57</u>	<u>\$5,800.00</u>	<u>\$0.00</u>	<u>\$5,800.00</u>	<u>\$5,800.00</u>	<u>\$0.00</u>	<u>100%</u>
Support Goods & Services									
450.310	Supplies	22,274.55	15,673.32	6,500.00	3,071.96	6,500.00	6,500.00	.00	100
	<i>Support Goods &amp; Services Totals</i>	<u>\$22,274.55</u>	<u>\$15,673.32</u>	<u>\$6,500.00</u>	<u>\$3,071.96</u>	<u>\$6,500.00</u>	<u>\$6,500.00</u>	<u>\$0.00</u>	<u>100%</u>
	Sub-Department <b>175 - Beautification Program Totals</b>	<u>\$27,322.55</u>	<u>\$22,224.89</u>	<u>\$12,300.00</u>	<u>\$3,071.96</u>	<u>\$12,300.00</u>	<u>\$12,300.00</u>	<u>\$0.00</u>	<u>100%</u>
	Department <b>170 - Parks &amp; Recreation Totals</b>	<u>\$1,436,936.24</u>	<u>\$1,478,546.55</u>	<u>\$1,568,566.00</u>	<u>\$1,305,088.76</u>	<u>\$1,879,799.00</u>	<u>\$1,882,624.00</u>	<u>\$314,058.00</u>	<u>120%</u>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>180 - Library</b>									
Sub-Department <b>100 - Administration</b>									
<i>Salaries &amp; Wages</i>									
410.100	Salaries & Wages	314,738.15	290,372.40	443,738.00	282,259.46	426,563.00	426,563.00	(17,175.00)	96
410.101	Temp Salaries & Wages	1,775.43	2,821.52	5,000.00	4,405.50	11,415.00	11,415.00	6,415.00	228
410.140	Overtime	8.18	47.95	.00	236.31	.00	.00	.00	
410.160	Holiday Pay	15,482.58	15,468.16	.00	14,834.12	.00	.00	.00	
410.170	Annual Leave	21,481.96	29,985.82	32,737.00	29,234.60	33,916.00	33,916.00	1,179.00	104
410.180	Sick Leave	13,316.63	19,780.83	.00	17,702.03	.00	.00	.00	
<i>Salaries &amp; Wages Totals</i>		<b>\$366,802.93</b>	<b>\$358,476.68</b>	<b>\$481,475.00</b>	<b>\$348,672.02</b>	<b>\$471,894.00</b>	<b>\$471,894.00</b>	<b>(\$9,581.00)</b>	<b>98%</b>
<i>Employee Benefits</i>									
420.110	Health Insurance	128,259.84	128,518.59	212,599.00	161,841.29	237,774.00	237,774.00	25,175.00	112
420.120	Social Security	28,060.44	27,423.45	34,329.00	26,673.43	33,505.00	33,505.00	(824.00)	98
420.130	Retirement Contributions	60,511.36	59,912.72	71,717.00	56,963.70	75,744.00	75,744.00	4,027.00	106
420.131	PERS Obligation Gen Fund	24,490.22	22,609.99	16,230.00	6,061.72	10,768.00	10,768.00	(5,462.00)	66
420.150	Unemployment Compensation	(788.94)	62.75	.00	.00	.00	.00	.00	
420.200	Workmens Compensation	1,171.15	988.17	1,518.00	976.38	1,334.00	1,334.00	(184.00)	88
<i>Employee Benefits Totals</i>		<b>\$241,704.07</b>	<b>\$239,515.67</b>	<b>\$336,393.00</b>	<b>\$252,516.52</b>	<b>\$359,125.00</b>	<b>\$359,125.00</b>	<b>\$22,732.00</b>	<b>107%</b>
<i>Professional Services</i>									
430.110	Professional Services	2,783.55	2,094.31	2,500.00	1,482.00	2,000.00	2,000.00	(500.00)	80
430.112	Janitorial Services	22,820.04	28,303.34	27,600.00	24,500.00	27,600.00	27,600.00	.00	100
430.113	Library Program Services	1,628.75	1,624.53	3,000.00	1,697.54	3,000.00	3,000.00	.00	100
<i>Professional Services Totals</i>		<b>\$27,232.34</b>	<b>\$32,022.18</b>	<b>\$33,100.00</b>	<b>\$27,679.54</b>	<b>\$32,600.00</b>	<b>\$32,600.00</b>	<b>(\$500.00)</b>	<b>98%</b>
<i>Support Goods &amp; Services</i>									
450.115	Telephone	(280.37)	12,411.52	9,000.00	4,869.77	9,000.00	9,000.00	.00	100
450.116	Postage	3,574.93	6,608.77	6,500.00	7,593.95	8,500.00	8,500.00	2,000.00	131
450.120	Advertising	1,778.54	936.91	2,000.00	901.52	2,000.00	2,000.00	.00	100
450.125	Printing & Binding	2,062.00	755.00	1,500.00	276.00	1,000.00	1,000.00	(500.00)	67
450.130	Dues & Subscriptions	17,695.52	9,351.44	10,500.00	7,154.49	10,500.00	10,500.00	.00	100
450.134	Travel	.00	2,174.35	2,000.00	613.34	2,000.00	2,000.00	.00	100
450.135	Training & Certifications	359.00	605.00	1,000.00	100.00	500.00	500.00	(500.00)	50
450.309	Janitorial Supplies	458.61	490.90	500.00	77.98	350.00	350.00	(150.00)	70
450.310	Supplies	11,693.98	9,093.69	10,000.00	5,097.25	10,000.00	10,000.00	.00	100



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>180 - Library</b>									
Sub-Department <b>100 - Administration</b>									
<i>Support Goods &amp; Services</i>									
450.630	Equipment Rental	3,101.96	3,926.24	3,000.00	3,413.64	3,000.00	3,000.00	.00	100
<i>Support Goods &amp; Services Totals</i>		<b>\$40,444.17</b>	<b>\$46,353.82</b>	<b>\$46,000.00</b>	<b>\$30,097.94</b>	<b>\$46,850.00</b>	<b>\$46,850.00</b>	<b>\$850.00</b>	<b>102%</b>
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	29.99	.00	.00	.00	.00	.00	.00	
450.530	Repair & Maintenance-Bldg	8,747.32	39,657.24	15,000.00	8,033.09	20,000.00	20,000.00	5,000.00	133
<i>Repairs &amp; Maintenance Totals</i>		<b>\$8,777.31</b>	<b>\$39,657.24</b>	<b>\$15,000.00</b>	<b>\$8,033.09</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$5,000.00</b>	<b>133%</b>
<i>Utility Services</i>									
455.100	Public Utility Service	23,555.60	25,317.40	35,000.00	25,052.11	30,000.00	30,000.00	(5,000.00)	86
<i>Utility Services Totals</i>		<b>\$23,555.60</b>	<b>\$25,317.40</b>	<b>\$35,000.00</b>	<b>\$25,052.11</b>	<b>\$30,000.00</b>	<b>\$30,000.00</b>	<b>(\$5,000.00)</b>	<b>86%</b>
<i>Books and Materials</i>									
470.810	Library Books & Materials	16,502.38	15,503.88	15,000.00	11,827.54	15,000.00	15,000.00	.00	100
470.820	Lost Book Replacement	145.86	7.95	.00	.00	.00	.00	.00	
470.830	Library - Newspapers	641.48	428.74	1,000.00	496.00	1,000.00	1,000.00	.00	100
470.840	Library - Periodicals	1,345.99	1,423.95	1,600.00	1,049.08	1,000.00	1,000.00	(600.00)	63
470.850	Library - Digital	4,886.98	5,213.07	7,600.00	11,292.40	10,000.00	10,000.00	2,400.00	132
470.860	Library - Collection Support	1,827.38	2,085.91	2,000.00	1,513.27	2,000.00	2,000.00	.00	100
470.870	Library - Audio, Visual, and eMaterials	13,255.48	8,874.92	11,000.00	6,226.88	10,000.00	10,000.00	(1,000.00)	91
470.880	Library - Literacy Materials	3,001.97	1,741.31	3,000.00	654.15	3,000.00	3,000.00	.00	100
<i>Books and Materials Totals</i>		<b>\$41,607.52</b>	<b>\$35,279.73</b>	<b>\$41,200.00</b>	<b>\$33,059.32</b>	<b>\$42,000.00</b>	<b>\$42,000.00</b>	<b>\$800.00</b>	<b>102%</b>
<i>Capital Outlays</i>									
470.115	Bldg Improv < \$5000	700.00	.00	.00	.00	.00	.00	.00	
470.116	Bldg Improv > \$5000	10,714.50	.00	.00	.00	.00	.00	.00	
470.125	Mach&Equip Less \$5000	17,484.17	17,838.80	1,500.00	1,183.00	1,500.00	1,500.00	.00	100
470.126	Mach&Equip Greater \$5000	.00	.00	.00	4,500.00	.00	.00	.00	
<i>Capital Outlays Totals</i>		<b>\$28,898.67</b>	<b>\$17,838.80</b>	<b>\$1,500.00</b>	<b>\$5,683.00</b>	<b>\$1,500.00</b>	<b>\$1,500.00</b>	<b>\$0.00</b>	<b>100%</b>
Sub-Department <b>100 - Administration Totals</b>		<b>\$779,022.61</b>	<b>\$794,461.52</b>	<b>\$989,668.00</b>	<b>\$730,793.54</b>	<b>\$1,003,969.00</b>	<b>\$1,003,969.00</b>	<b>\$14,301.00</b>	<b>101%</b>
Department <b>180 - Library Totals</b>		<b>\$779,022.61</b>	<b>\$794,461.52</b>	<b>\$989,668.00</b>	<b>\$730,793.54</b>	<b>\$1,003,969.00</b>	<b>\$1,003,969.00</b>	<b>\$14,301.00</b>	<b>101%</b>





Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>190 - Non-Departmental</b>									
Sub-Department <b>100 - Administration</b>									
<i>Employee Benefits</i>									
420.115	Life Insurance	1,005.78	859.52	750.00	747.08	750.00	750.00	.00	100
	<i>Employee Benefits Totals</i>	<u>\$1,005.78</u>	<u>\$859.52</u>	<u>\$750.00</u>	<u>\$747.08</u>	<u>\$750.00</u>	<u>\$750.00</u>	<u>\$0.00</u>	<u>100%</u>
<i>Professional Services</i>									
430.110	Professional Services	12,726.82	32,958.72	10,000.00	10,505.15	10,000.00	10,000.00	.00	100
430.155	Collection Fees	.00	.00	1,000.00	.00	1,000.00	1,000.00	.00	100
430.160	Bankcard Services	2,359.32	2,764.73	2,000.00	4,005.75	2,000.00	2,000.00	.00	100
430.161	Online Bank Card Services Fees	77.72	1,248.31	1,000.00	2,468.60	1,000.00	1,000.00	.00	100
430.165	Bank Services Fees	.00	.00	10,000.00	6,040.81	10,000.00	10,000.00	.00	100
430.166	Remote Sales Tax Fees	109,804.69	154,758.05	100,000.00	129,721.88	125,000.00	125,000.00	25,000.00	125
	<i>Professional Services Totals</i>	<u>\$124,968.55</u>	<u>\$191,729.81</u>	<u>\$124,000.00</u>	<u>\$152,742.19</u>	<u>\$149,000.00</u>	<u>\$149,000.00</u>	<u>\$25,000.00</u>	<u>120%</u>
<i>Contributions</i>									
440.365	Economic Development	45,000.00	45,000.00	45,000.00	45,100.00	150,000.00	150,000.00	105,000.00	333
	<i>Contributions Totals</i>	<u>\$45,000.00</u>	<u>\$45,000.00</u>	<u>\$45,000.00</u>	<u>\$45,100.00</u>	<u>\$150,000.00</u>	<u>\$150,000.00</u>	<u>\$105,000.00</u>	<u>333%</u>
<i>Support Goods &amp; Services</i>									
450.110	Insurance & Bonding	219,629.00	287,752.00	380,521.00	280,398.00	310,735.00	310,735.00	(69,786.00)	82
450.115	Telephone	318.66	3.00	.00	1.46	.00	.00	.00	
450.120	Advertising	2,091.82	525.00	1,000.00	.00	1,000.00	1,000.00	.00	100
450.310	Supplies	4,664.65	5,928.83	8,000.00	3,906.78	8,000.00	8,000.00	.00	100
450.620	Building Rental	180,518.14	183,532.80	183,540.00	183,532.80	208,540.00	208,540.00	25,000.00	114
450.630	Equipment Rental	13,888.22	14,918.83	15,000.00	12,225.87	15,000.00	15,000.00	.00	100
	<i>Support Goods &amp; Services Totals</i>	<u>\$421,110.49</u>	<u>\$492,660.46</u>	<u>\$588,061.00</u>	<u>\$480,064.91</u>	<u>\$543,275.00</u>	<u>\$543,275.00</u>	<u>(\$44,786.00)</u>	<u>92%</u>
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	.00	1,370.90	20,000.00	150.00	.00	.00	(20,000.00)	
	<i>Repairs &amp; Maintenance Totals</i>	<u>\$0.00</u>	<u>\$1,370.90</u>	<u>\$20,000.00</u>	<u>\$150.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$20,000.00)</u>	<u>0%</u>
<i>Utility Services</i>									
455.100	Public Utility Service	5,721.24	2,208.38	10,000.00	2,218.65	5,000.00	5,000.00	(5,000.00)	50
	<i>Utility Services Totals</i>	<u>\$5,721.24</u>	<u>\$2,208.38</u>	<u>\$10,000.00</u>	<u>\$2,218.65</u>	<u>\$5,000.00</u>	<u>\$5,000.00</u>	<u>(\$5,000.00)</u>	<u>50%</u>
<i>Administrative Services</i>									
460.121	Bad Debt Expense	623.66	.00	1,000.00	.00	.00	.00	(1,000.00)	
	<i>Administrative Services Totals</i>	<u>\$623.66</u>	<u>\$0.00</u>	<u>\$1,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$1,000.00)</u>	<u>0%</u>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>190 - Non-Departmental</b>									
Sub-Department <b>100 - Administration</b>									
<i>Capital Outlays</i>									
470.200	GASB87 - Capital Outlay	.00	31,419.62	.00	.00	.00	.00	.00	
	<i>Capital Outlays Totals</i>	<u>\$0.00</u>	<u>\$31,419.62</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
<i>Interest Expense</i>									
475.501	GASB87 - DS Interest Expenditures	.00	818.16	.00	.00	.00	.00	.00	
	<i>Interest Expense Totals</i>	<u>\$0.00</u>	<u>\$818.16</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
<i>Allocated Expenses</i>									
450.700	GASB87 - Functional Expenditures	.00	(9,916.80)	.00	.00	.00	.00	.00	
475.500	GASB87 - DS Principal Expenditure	.00	9,098.64	.00	.00	.00	.00	.00	
	<i>Allocated Expenses Totals</i>	<u>\$0.00</u>	<u>(\$818.16)</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
	Sub-Department <b>100 - Administration Totals</b>	<u>\$598,429.72</u>	<u>\$765,248.69</u>	<u>\$788,811.00</u>	<u>\$681,022.83</u>	<u>\$848,025.00</u>	<u>\$848,025.00</u>	<u>\$59,214.00</u>	<u>108%</u>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>190 - Non-Departmental</b>									
Sub-Department <b>171 - Museum</b>									
<i>Professional Services</i>									
430.110	Professional Services	.00	.00	.00	.00	.00	40,000.00	40,000.00	
	<i>Professional Services Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	+++
<i>Contributions</i>									
440.120	Kodiak Historical Society	.00	.00	94,700.00	113,405.00	169,520.00	169,520.00	74,820.00	179
	<i>Contributions Totals</i>	\$0.00	\$0.00	\$94,700.00	\$113,405.00	\$169,520.00	\$169,520.00	\$74,820.00	179%
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	.00	.00	2,500.00	7,367.24	20,000.00	20,000.00	17,500.00	800
	<i>Repairs &amp; Maintenance Totals</i>	\$0.00	\$0.00	\$2,500.00	\$7,367.24	\$20,000.00	\$20,000.00	\$17,500.00	800%
<i>Utility Services</i>									
455.100	Public Utility Service	.00	.00	10,000.00	12,434.18	15,000.00	15,000.00	5,000.00	150
	<i>Utility Services Totals</i>	\$0.00	\$0.00	\$10,000.00	\$12,434.18	\$15,000.00	\$15,000.00	\$5,000.00	150%
	Sub-Department <b>171 - Museum Totals</b>	\$0.00	\$0.00	\$107,200.00	\$133,206.42	\$204,520.00	\$244,520.00	\$137,320.00	228%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
EXPENSE									
Department <b>190 - Non-Departmental</b>									
Sub-Department <b>180 - Contributions</b>									
Contributions									
440.100	Contributions	175,000.00	175,000.00	200,000.00	200,000.00	200,000.00	200,000.00	.00	100
440.376	Kodiak Garden Club	.00	.00	1,200.00	1,200.00	1,200.00	1,200.00	.00	100
	<i>Contributions Totals</i>	<u>\$175,000.00</u>	<u>\$175,000.00</u>	<u>\$201,200.00</u>	<u>\$201,200.00</u>	<u>\$201,200.00</u>	<u>\$201,200.00</u>	<u>\$0.00</u>	<u>100%</u>
	Sub-Department <b>180 - Contributions Totals</b>	<u>\$175,000.00</u>	<u>\$175,000.00</u>	<u>\$201,200.00</u>	<u>\$201,200.00</u>	<u>\$201,200.00</u>	<u>\$201,200.00</u>	<u>\$0.00</u>	<u>100%</u>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
<b>EXPENSE</b>									
Department <b>190 - Non-Departmental</b>									
Sub-Department <b>185 - Down Town Maintenance</b>									
<i>Professional Services</i>									
430.110	Professional Services	.00	.00	.00	5,005.00	.00	.00	.00	
430.112	Janitorial Services	3,790.00	1,080.00	5,000.00	.00	5,000.00	5,000.00	.00	100
430.140	Criminal Prosecution	2,780.00	1,760.50	5,000.00	2,185.50	5,000.00	5,000.00	.00	100
430.150	Indigent Defense	.00	.00	1,000.00	.00	.00	.00	(1,000.00)	
<i>Professional Services Totals</i>		\$6,570.00	\$2,840.50	\$11,000.00	\$7,190.50	\$10,000.00	\$10,000.00	(\$1,000.00)	91%
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	.00	220.00	1,000.00	11,988.13	5,000.00	5,000.00	4,000.00	500
<i>Repairs &amp; Maintenance Totals</i>		\$0.00	\$220.00	\$1,000.00	\$11,988.13	\$5,000.00	\$5,000.00	\$4,000.00	500%
<i>Utility Services</i>									
455.100	Public Utility Service	8,815.31	13,250.21	12,000.00	12,598.82	15,000.00	15,000.00	3,000.00	125
<i>Utility Services Totals</i>		\$8,815.31	\$13,250.21	\$12,000.00	\$12,598.82	\$15,000.00	\$15,000.00	\$3,000.00	125%
Sub-Department <b>185 - Down Town Maintenance Totals</b>		\$15,385.31	\$16,310.71	\$24,000.00	\$31,777.45	\$30,000.00	\$30,000.00	\$6,000.00	125%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>100 - General Fund</b>									
EXPENSE									
Department <b>190 - Non-Departmental</b>									
Sub-Department <b>198 - Transfers</b>									
Transfers Out									
490.299	Trans-Enhancement Fund	1,634,147.88	1,265,673.50	.00	1,713,477.80	.00	.00	.00	
490.300	Trans-General Cap Project	3,660.00	50,000.00	50,000.00	48,266.00	.00	.00	(50,000.00)	
490.301	Trans-Street Cap Project	450,000.00	450,000.00	3,300,000.00	3,300,000.00	.00	450,000.00	(2,850,000.00)	14
490.302	Trans-Build Cap Project	200,000.00	150,000.00	.00	.00	.00	19,000.00	19,000.00	
490.307	Trans-Cargo Cap Project	.00	.00	.00	.00	.00	1,500,000.00	1,500,000.00	
490.308	Trans-Harbor Cap Project	500,000.00	500,000.00	500,000.00	500,000.00	.00	500,000.00	.00	100
490.309	Trans-Parks Cap Project	300,000.00	300,000.00	2,550,000.00	2,550,000.00	.00	350,000.00	(2,200,000.00)	14
490.315	Transfer to Vehicle Capital Fund	350,778.45	380,831.40	380,832.00	383,900.23	.00	409,501.00	28,669.00	108
<i>Transfers Out Totals</i>		<b>\$3,438,586.33</b>	<b>\$3,096,504.90</b>	<b>\$6,780,832.00</b>	<b>\$8,495,644.03</b>	<b>\$0.00</b>	<b>\$3,228,501.00</b>	<b>(\$3,552,331.00)</b>	<b>48%</b>
Sub-Department <b>198 - Transfers Totals</b>		<b>\$3,438,586.33</b>	<b>\$3,096,504.90</b>	<b>\$6,780,832.00</b>	<b>\$8,495,644.03</b>	<b>\$0.00</b>	<b>\$3,228,501.00</b>	<b>(\$3,552,331.00)</b>	<b>48%</b>
Department <b>190 - Non-Departmental Totals</b>		<b>\$4,227,401.36</b>	<b>\$4,053,064.30</b>	<b>\$7,902,043.00</b>	<b>\$9,542,850.73</b>	<b>\$1,283,745.00</b>	<b>\$4,552,246.00</b>	<b>(\$3,349,797.00)</b>	<b>58%</b>
<b>EXPENSE TOTALS</b>		<b>\$18,630,184.48</b>	<b>\$20,037,592.81</b>	<b>\$27,263,867.00</b>	<b>\$25,119,672.10</b>	<b>\$22,556,663.00</b>	<b>\$25,916,820.00</b>	<b>(\$1,347,047.00)</b>	<b>95%</b>
Fund <b>100 - General Fund Totals</b>									
<b>REVENUE TOTALS</b>		<b>\$21,161,543.81</b>	<b>\$22,601,852.14</b>	<b>\$27,263,867.00</b>	<b>\$19,236,055.82</b>	<b>\$23,401,480.00</b>	<b>\$25,916,820.00</b>	<b>(\$1,347,047.00)</b>	<b>95%</b>
<b>EXPENSE TOTALS</b>		<b>\$18,630,184.48</b>	<b>\$20,037,592.81</b>	<b>\$27,263,867.00</b>	<b>\$25,119,672.10</b>	<b>\$22,556,663.00</b>	<b>\$25,916,820.00</b>	<b>(\$1,347,047.00)</b>	<b>95%</b>
Fund <b>100 - General Fund Totals</b>		<b>\$2,531,359.33</b>	<b>\$2,564,259.33</b>	<b>\$0.00</b>	<b>(\$5,883,616.28)</b>	<b>\$844,817.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund	<b>221 - Steller</b>								
	<b>REVENUE</b>								
	Department <b>001 - Revenues</b>								
	<i>Interest</i>								
360.100	Interest on Investments	51.39	37.09	.00	365.97	.00	.00	.00	
360.105	Realized Gain / Loss on Investments	(2.45)	(27.61)	.00	(1.82)	.00	.00	.00	
360.110	Unrealized Gain / Loss on Investments	(48.71)	(35.05)	.00	30.79	.00	.00	.00	
	<i>Interest Totals</i>	\$0.23	(\$25.57)	\$0.00	\$394.94	\$0.00	\$0.00	\$0.00	+++
	Department <b>001 - Revenues Totals</b>	\$0.23	(\$25.57)	\$0.00	\$394.94	\$0.00	\$0.00	\$0.00	+++
	<b>REVENUE TOTALS</b>	\$0.23	(\$25.57)	\$0.00	\$394.94	\$0.00	\$0.00	\$0.00	+++



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund	<b>221 - Steller</b>								
	<b>EXPENSE</b>								
	Department <b>231 - Steller</b>								
	Sub-Department <b>200 - Street Assessments</b>								
	Professional Services								
430.160	Bankcard Services	.00	.00	.00	34.34	.00	.00	.00	
	<i>Professional Services Totals</i>	\$0.00	\$0.00	\$0.00	\$34.34	\$0.00	\$0.00	\$0.00	+++
Sub-Department	<b>200 - Street Assessments Totals</b>	\$0.00	\$0.00	\$0.00	\$34.34	\$0.00	\$0.00	\$0.00	+++
Department	<b>231 - Steller Totals</b>	\$0.00	\$0.00	\$0.00	\$34.34	\$0.00	\$0.00	\$0.00	+++
	<b>EXPENSE TOTALS</b>	\$0.00	\$0.00	\$0.00	\$34.34	\$0.00	\$0.00	\$0.00	+++
Fund	<b>221 - Steller Totals</b>								
	<b>REVENUE TOTALS</b>	\$0.23	(\$25.57)	\$0.00	\$394.94	\$0.00	\$0.00	\$0.00	+++
	<b>EXPENSE TOTALS</b>	\$0.00	\$0.00	\$0.00	\$34.34	\$0.00	\$0.00	\$0.00	+++
Fund	<b>221 - Steller Totals</b>	\$0.23	(\$25.57)	\$0.00	\$360.60	\$0.00	\$0.00	\$0.00	+++





Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>251 - Tourism Development</b>									
<b>REVENUE</b>									
Department <b>001 - Revenues</b>									
<i>Taxes</i>									
310.300	Hotel/Motel Tax	245,625.45	346,900.20	250,000.00	259,122.16	310,762.00	310,762.00	60,762.00	124
310.900	Penalty & Interest	49.00	474.68	.00	415.63	.00	.00	.00	
	<i>Taxes Totals</i>	\$245,674.45	\$347,374.88	\$250,000.00	\$259,537.79	\$310,762.00	\$310,762.00	\$60,762.00	124%
<i>Interest</i>									
360.100	Interest on Investments	1,354.75	1,309.18	2,000.00	13,809.27	5,000.00	10,924.00	8,924.00	546
360.105	Realized Gain / Loss on Investments	(65.09)	(1,009.24)	.00	(71.71)	.00	.00	.00	
360.110	Unrealized Gain / Loss on Investments	(1,325.39)	(1,202.69)	.00	1,172.82	.00	.00	.00	
	<i>Interest Totals</i>	(\$35.73)	(\$902.75)	\$2,000.00	\$14,910.38	\$5,000.00	\$10,924.00	\$8,924.00	546%
	Department <b>001 - Revenues Totals</b>	\$245,638.72	\$346,472.13	\$252,000.00	\$274,448.17	\$315,762.00	\$321,686.00	\$69,686.00	128%
	<b>REVENUE TOTALS</b>	\$245,638.72	\$346,472.13	\$252,000.00	\$274,448.17	\$315,762.00	\$321,686.00	\$69,686.00	128%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>251 - Tourism Development</b>									
<b>EXPENSE</b>									
Department <b>260 - Tourism</b>									
Sub-Department <b>100 - Administration</b>									
<i>Contributions</i>									
440.100	Contributions	9,999.98	5,000.00	5,000.00	22,500.00	5,000.00	7,500.00	2,500.00	150
440.360	Chamber of Commerce	7,000.00	7,000.00	7,000.00	7,000.00	9,000.00	9,000.00	2,000.00	129
440.380	Discover Kodiak	108,000.00	108,000.00	108,000.00	108,000.00	108,000.00	108,000.00	.00	100
	<i>Contributions Totals</i>	\$124,999.98	\$120,000.00	\$120,000.00	\$137,500.00	\$122,000.00	\$124,500.00	\$4,500.00	104%
<i>Interfund Charges</i>									
480.210	Administrative Services	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	.00	100
480.225	Public Works Services	12,100.00	12,100.00	12,100.00	12,100.00	12,100.00	12,100.00	.00	100
480.240	Beautification Program	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	.00	100
	<i>Interfund Charges Totals</i>	\$48,100.00	\$48,100.00	\$48,100.00	\$48,100.00	\$48,100.00	\$48,100.00	\$0.00	100%
<i>Contingency</i>									
485.100	Contingency	.00	.00	33,900.00	.00	33,900.00	99,086.00	65,186.00	292
	<i>Contingency Totals</i>	\$0.00	\$0.00	\$33,900.00	\$0.00	\$33,900.00	\$99,086.00	\$65,186.00	292%
<i>Transfers Out</i>									
490.300	Trans-General Cap Project	.00	.00	50,000.00	50,000.00	50,000.00	50,000.00	.00	100
	<i>Transfers Out Totals</i>	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	100%
	Sub-Department <b>100 - Administration Totals</b>	\$173,099.98	\$168,100.00	\$252,000.00	\$235,600.00	\$254,000.00	\$321,686.00	\$69,686.00	128%
	Department <b>260 - Tourism Totals</b>	\$173,099.98	\$168,100.00	\$252,000.00	\$235,600.00	\$254,000.00	\$321,686.00	\$69,686.00	128%
	<b>EXPENSE TOTALS</b>	\$173,099.98	\$168,100.00	\$252,000.00	\$235,600.00	\$254,000.00	\$321,686.00	\$69,686.00	128%
Fund <b>251 - Tourism Development Totals</b>									
	<b>REVENUE TOTALS</b>	\$245,638.72	\$346,472.13	\$252,000.00	\$274,448.17	\$315,762.00	\$321,686.00	\$69,686.00	128%
	<b>EXPENSE TOTALS</b>	\$173,099.98	\$168,100.00	\$252,000.00	\$235,600.00	\$254,000.00	\$321,686.00	\$69,686.00	128%
	Fund <b>251 - Tourism Development Totals</b>	\$72,538.74	\$178,372.13	\$0.00	\$38,848.17	\$61,762.00	\$0.00	\$0.00	+++



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund 299	<b>Enhancement Fund</b>								
	<b>REVENUE</b>								
	Department <b>001 - Revenues</b>								
	<i>Interest</i>								
360.100	Interest on Investments	75,946.72	63,002.44	50,000.00	108,991.90	50,000.00	115,000.00	65,000.00	230
360.105	Realized Gain / Loss on Investments	41,880.86	2,800.58	.00	(142,033.06)	.00	.00	.00	
360.110	Unrealized Gain / Loss on Investments	(109,828.31)	(259,664.74)	.00	110,348.35	.00	.00	.00	
	<i>Interest Totals</i>	\$7,999.27	(\$193,861.72)	\$50,000.00	\$77,307.19	\$50,000.00	\$115,000.00	\$65,000.00	230%
	<i>Rents &amp; Royalties</i>								
363.100	Rentals from Others	40,960.53	93,678.40	90,000.00	115,223.92	90,000.00	90,000.00	.00	100
	<i>Rents &amp; Royalties Totals</i>	\$40,960.53	\$93,678.40	\$90,000.00	\$115,223.92	\$90,000.00	\$90,000.00	\$0.00	100%
	<i>Miscellaneous</i>								
375.600	Other Revenues	.00	25.00	.00	.00	.00	.00	.00	
	<i>Miscellaneous Totals</i>	\$0.00	\$25.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	<i>Appropriation From Fund Balance</i>								
385.100	Appropriation - Fund Bal	.00	.00	(132,000.00)	.00	.00	(197,000.00)	(65,000.00)	149
	<i>Appropriation From Fund Balance Totals</i>	\$0.00	\$0.00	(\$132,000.00)	\$0.00	\$0.00	(\$197,000.00)	(\$65,000.00)	149%
	<i>Transfers In</i>								
390.100	Transfer from General	1,634,147.88	1,265,673.50	.00	1,713,477.80	.00	.00	.00	
	<i>Transfers In Totals</i>	\$1,634,147.88	\$1,265,673.50	\$0.00	\$1,713,477.80	\$0.00	\$0.00	\$0.00	+++
	Department <b>001 - Revenues Totals</b>	\$1,683,107.68	\$1,165,515.18	\$8,000.00	\$1,906,008.91	\$140,000.00	\$8,000.00	\$0.00	100%
	<b>REVENUE TOTALS</b>	\$1,683,107.68	\$1,165,515.18	\$8,000.00	\$1,906,008.91	\$140,000.00	\$8,000.00	\$0.00	100%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund	<b>299 - Enhancement Fund</b>								
	<b>EXPENSE</b>								
	Department <b>290 - Enhancement</b>								
	Sub-Department <b>100 - Administration</b>								
	<i>Professional Services</i>								
430.165	Bank Services Fees	8,231.75	10,199.64	8,000.00	11,987.25	8,000.00	8,000.00	.00	100
	<i>Professional Services Totals</i>	<u>\$8,231.75</u>	<u>\$10,199.64</u>	<u>\$8,000.00</u>	<u>\$11,987.25</u>	<u>\$8,000.00</u>	<u>\$8,000.00</u>	<u>\$0.00</u>	<u>100%</u>
	Sub-Department <b>100 - Administration Totals</b>	<u>\$8,231.75</u>	<u>\$10,199.64</u>	<u>\$8,000.00</u>	<u>\$11,987.25</u>	<u>\$8,000.00</u>	<u>\$8,000.00</u>	<u>\$0.00</u>	<u>100%</u>
	Department <b>290 - Enhancement Totals</b>	<u>\$8,231.75</u>	<u>\$10,199.64</u>	<u>\$8,000.00</u>	<u>\$11,987.25</u>	<u>\$8,000.00</u>	<u>\$8,000.00</u>	<u>\$0.00</u>	<u>100%</u>
	<b>EXPENSE TOTALS</b>	<u>\$8,231.75</u>	<u>\$10,199.64</u>	<u>\$8,000.00</u>	<u>\$11,987.25</u>	<u>\$8,000.00</u>	<u>\$8,000.00</u>	<u>\$0.00</u>	<u>100%</u>
	Fund <b>299 - Enhancement Fund Totals</b>								
	<b>REVENUE TOTALS</b>	\$1,683,107.68	\$1,165,515.18	\$8,000.00	\$1,906,008.91	\$140,000.00	\$8,000.00	\$0.00	100%
	<b>EXPENSE TOTALS</b>	\$8,231.75	\$10,199.64	\$8,000.00	\$11,987.25	\$8,000.00	\$8,000.00	\$0.00	100%
	Fund <b>299 - Enhancement Fund Totals</b>	<u>\$1,674,875.93</u>	<u>\$1,155,315.54</u>	<u>\$0.00</u>	<u>\$1,894,021.66</u>	<u>\$132,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>500 - Cargo Fund</b>									
<b>REVENUE</b>									
Department <b>001 - Revenues</b>									
<i>Intergovernmental Revenue</i>									
330.100	PERS Relief	14,309.00	13,858.41	8,847.00	4,215.46	5,841.00	5,841.00	(3,006.00)	66
330.101	GASB - PERS on Behalf Revenues	(3,933.00)	(21,953.00)	.00	.00	.00	.00	.00	
330.320	Federal Grt - Capital	54,220.00	54,220.00	.00	.00	.00	.00	.00	
<i>Intergovernmental Revenue Totals</i>		\$64,596.00	\$46,125.41	\$8,847.00	\$4,215.46	\$5,841.00	\$5,841.00	(\$3,006.00)	66%
<i>Charges for Services</i>									
<i>Harbor</i>									
340.613	Dockage Pier III	240,807.36	289,835.42	250,000.00	291,143.36	250,000.00	250,000.00	.00	100
340.615	Cruise Ship Revenue	12,226.20	112,124.10	300,000.00	91,364.47	300,000.00	300,000.00	.00	100
340.620	Lease Pier III	333,704.80	342,754.11	350,000.00	291,924.04	350,000.00	350,000.00	.00	100
340.631	Wharfage & Handling	799,345.57	796,010.43	800,000.00	748,844.97	800,000.00	800,000.00	.00	100
<i>Harbor Totals</i>		\$1,386,083.93	\$1,540,724.06	\$1,700,000.00	\$1,423,276.84	\$1,700,000.00	\$1,700,000.00	\$0.00	100%
<i>Charges for Services Totals</i>		\$1,386,083.93	\$1,540,724.06	\$1,700,000.00	\$1,423,276.84	\$1,700,000.00	\$1,700,000.00	\$0.00	100%
<i>Interest</i>									
360.100	Interest on Investments	18,477.72	15,457.11	35,000.00	165,217.29	50,000.00	122,002.00	87,002.00	349
360.105	Realized Gain / Loss on Investments	(879.75)	(11,815.13)	.00	(836.60)	.00	.00	.00	
360.110	Unrealized Gain / Loss on Investments	(18,062.51)	(14,521.77)	.00	13,940.05	.00	.00	.00	
363.501	GASB87 - Lease Interest Revenue	.00	223,761.76	.00	.00	.00	.00	.00	
<i>Interest Totals</i>		(\$464.54)	\$212,881.97	\$35,000.00	\$178,320.74	\$50,000.00	\$122,002.00	\$87,002.00	349%
<i>Rents &amp; Royalties</i>									
363.310	Warehouse Rental	306,312.40	311,370.11	245,000.00	266,064.40	195,241.00	195,241.00	(49,759.00)	80
363.500	GASB87 - Rental Income	.00	(649,847.89)	.00	.00	.00	.00	.00	
363.502	GASB87 - Lease Revenue	.00	556,666.20	.00	.00	.00	.00	.00	
<i>Rents &amp; Royalties Totals</i>		\$306,312.40	\$218,188.42	\$245,000.00	\$266,064.40	\$195,241.00	\$195,241.00	(\$49,759.00)	80%
<i>Miscellaneous</i>									
375.510	Harbor Reimb Revenue	.00	662.03	.00	.00	.00	.00	.00	
375.600	Other Revenues	72,278.60	15,744.00	.00	1,070.00	500.00	500.00	500.00	
375.605	Discounts Received	.00	.00	.00	12,092.34	.00	.00	.00	
<i>Miscellaneous Totals</i>		\$72,278.60	\$16,406.03	\$0.00	\$13,162.34	\$500.00	\$500.00	\$500.00	+++
<i>Appropriation From Fund Balance</i>									
385.100	Appropriation - Fund Bal	.00	.00	666,910.00	.00	.00	727,918.00	61,008.00	109
<i>Appropriation From Fund Balance Totals</i>		\$0.00	\$0.00	\$666,910.00	\$0.00	\$0.00	\$727,918.00	\$61,008.00	109%
<b>Department 001 - Revenues Totals</b>		\$1,828,806.39	\$2,034,325.89	\$2,655,757.00	\$1,885,039.78	\$1,951,582.00	\$2,751,502.00	\$95,745.00	104%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund 500 - Cargo Fund									
	REVENUE TOTALS	\$1,828,806.39	\$2,034,325.89	\$2,655,757.00	\$1,885,039.78	\$1,951,582.00	\$2,751,502.00	\$95,745.00	104%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>500 - Cargo Fund</b>									
<b>EXPENSE</b>									
Department <b>510 - Cargo Terminal</b>									
Sub-Department <b>100 - Administration</b>									
<i>Salaries &amp; Wages</i>									
410.100	Salaries & Wages	143,542.73	143,910.25	171,924.00	146,294.53	183,409.00	183,409.00	11,485.00	107
410.101	Temp Salaries & Wages	.00	.00	6,000.00	.00	6,000.00	6,000.00	.00	100
410.140	Overtime	5,187.33	10,500.97	5,000.00	16,540.48	5,000.00	5,000.00	.00	100
410.160	Holiday Pay	6,560.16	6,564.05	.00	7,319.87	.00	.00	.00	
410.170	Annual Leave	12,081.79	14,159.36	15,236.00	12,645.64	16,174.00	16,174.00	938.00	106
410.180	Sick Leave	3,209.27	3,498.29	.00	6,258.39	.00	.00	.00	
	<i>Salaries &amp; Wages Totals</i>	<b>\$170,581.28</b>	<b>\$178,632.92</b>	<b>\$198,160.00</b>	<b>\$189,058.91</b>	<b>\$210,583.00</b>	<b>\$210,583.00</b>	<b>\$12,423.00</b>	<b>106%</b>
<i>Employee Benefits</i>									
420.110	Health Insurance	113,330.38	115,219.90	137,842.00	162,410.76	151,623.00	151,623.00	13,781.00	110
420.120	Social Security	12,852.86	13,548.02	13,994.00	14,463.01	14,872.00	14,872.00	878.00	106
420.130	Retirement Contributions	33,402.00	36,416.04	38,924.00	39,991.43	41,450.00	41,450.00	2,526.00	106
420.132	PERS Obligation Enterpr	14,309.00	13,858.41	8,847.00	4,215.46	5,841.00	5,841.00	(3,006.00)	66
420.133	GASB - Pension Expense	11,102.00	(54,337.00)	.00	.00	.00	.00	.00	
420.200	Workmens Compensation	4,210.05	4,175.32	5,078.00	5,552.44	6,217.00	6,217.00	1,139.00	122
	<i>Employee Benefits Totals</i>	<b>\$189,206.29</b>	<b>\$128,880.69</b>	<b>\$204,685.00</b>	<b>\$226,633.10</b>	<b>\$220,003.00</b>	<b>\$220,003.00</b>	<b>\$15,318.00</b>	<b>107%</b>
<i>Professional Services</i>									
430.110	Professional Services	2,124.33	5,147.52	5,000.00	4,488.38	5,000.00	5,000.00	.00	100
	<i>Professional Services Totals</i>	<b>\$2,124.33</b>	<b>\$5,147.52</b>	<b>\$5,000.00</b>	<b>\$4,488.38</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>100%</b>
<i>Support Goods &amp; Services</i>									
450.110	Insurance & Bonding	156,463.00	196,579.00	252,149.00	186,338.00	204,608.00	204,608.00	(47,541.00)	81
450.135	Training & Certifications	.00	805.45	2,000.00	2,000.00	2,000.00	2,000.00	.00	100
450.310	Supplies	341.54	1,255.36	200.00	408.28	200.00	200.00	.00	100
450.330	Vehicle Fuel	457.25	89.24	1,000.00	640.70	1,000.00	1,000.00	.00	100
450.630	Equipment Rental	.00	1,100.00	.00	.00	.00	.00	.00	
	<i>Support Goods &amp; Services Totals</i>	<b>\$157,261.79</b>	<b>\$199,829.05</b>	<b>\$255,349.00</b>	<b>\$189,386.98</b>	<b>\$207,808.00</b>	<b>\$207,808.00</b>	<b>(\$47,541.00)</b>	<b>81%</b>
<i>Repairs &amp; Maintenance</i>									
450.550	R & M Vehicle	948.46	477.44	2,500.00	.00	2,500.00	2,500.00	.00	100
450.560	R&M Equipment	.00	104.69	.00	.00	.00	.00	.00	
	<i>Repairs &amp; Maintenance Totals</i>	<b>\$948.46</b>	<b>\$582.13</b>	<b>\$2,500.00</b>	<b>\$0.00</b>	<b>\$2,500.00</b>	<b>\$2,500.00</b>	<b>\$0.00</b>	<b>100%</b>
<i>Capital Outlays</i>									
470.125	Mach&Equip Less \$5000	4,764.37	3,098.37	5,000.00	359.81	5,000.00	5,000.00	.00	100



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund	<b>500 - Cargo Fund</b>								
	<b>EXPENSE</b>								
	Department <b>510 - Cargo Terminal</b>								
	Sub-Department <b>100 - Administration</b>								
	<i>Capital Outlays</i>								
470.126	Mach&Equip Greater \$5000	2,736.00	.00	.00	.00	50,000.00	50,000.00	50,000.00	
	<i>Capital Outlays Totals</i>	<u>\$7,500.37</u>	<u>\$3,098.37</u>	<u>\$5,000.00</u>	<u>\$359.81</u>	<u>\$55,000.00</u>	<u>\$55,000.00</u>	<u>\$50,000.00</u>	<u>1100%</u>
	Sub-Department <b>100 - Administration Totals</b>	<u>\$527,622.52</u>	<u>\$516,170.68</u>	<u>\$670,694.00</u>	<u>\$609,927.18</u>	<u>\$700,894.00</u>	<u>\$700,894.00</u>	<u>\$30,200.00</u>	<u>105%</u>





Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund	<b>500 - Cargo Fund</b>								
	<b>EXPENSE</b>								
	Department <b>510 - Cargo Terminal</b>								
	Sub-Department <b>195 - Interfund Charge</b>								
	<i>Interfund Charges</i>								
480.210	Administrative Services	121,343.00	98,122.00	75,491.00	75,491.00	75,491.00	122,672.00	47,181.00	162
480.220	Financial Services	25,279.00	23,481.00	32,507.00	32,507.00	32,507.00	49,892.00	17,385.00	153
480.225	Public Works Services	6,087.00	5,829.00	6,596.00	6,596.00	6,596.00	5,291.00	(1,305.00)	80
480.510	Harbormaster Services	31,418.00	31,785.00	39,337.00	39,337.00	39,337.00	40,121.00	784.00	102
	<i>Interfund Charges Totals</i>	<b>\$184,127.00</b>	<b>\$159,217.00</b>	<b>\$153,931.00</b>	<b>\$153,931.00</b>	<b>\$153,931.00</b>	<b>\$217,976.00</b>	<b>\$64,045.00</b>	<b>142%</b>
	Sub-Department <b>195 - Interfund Charge Totals</b>	<b>\$184,127.00</b>	<b>\$159,217.00</b>	<b>\$153,931.00</b>	<b>\$153,931.00</b>	<b>\$153,931.00</b>	<b>\$217,976.00</b>	<b>\$64,045.00</b>	<b>142%</b>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>500 - Cargo Fund</b>									
EXPENSE									
Department <b>510 - Cargo Terminal</b>									
Sub-Department <b>198 - Transfers</b>									
<i>Transfers Out</i>									
490.305	Trans-Water Cap Project	54,220.00	54,220.00	.00	.00	.00	.00	.00	
490.308	Trans-Harbor Cap Project	.00	54,151.66	.00	.00	.00	.00	.00	
	<i>Transfers Out Totals</i>	<u>\$54,220.00</u>	<u>\$108,371.66</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
	Sub-Department <b>198 - Transfers Totals</b>	<u>\$54,220.00</u>	<u>\$108,371.66</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>500 - Cargo Fund</b>									
EXPENSE									
Department <b>510 - Cargo Terminal</b>									
Sub-Department <b>301 - Warehouse</b>									
Professional Services									
430.110	Professional Services	936.35	308.00	1,000.00	367.50	1,000.00	1,000.00	.00	100
	<i>Professional Services Totals</i>	<u>\$936.35</u>	<u>\$308.00</u>	<u>\$1,000.00</u>	<u>\$367.50</u>	<u>\$1,000.00</u>	<u>\$1,000.00</u>	<u>\$0.00</u>	<u>100%</u>
Support Goods & Services									
450.310	Supplies	556.64	241.68	500.00	2,751.18	2,000.00	2,000.00	1,500.00	400
	<i>Support Goods &amp; Services Totals</i>	<u>\$556.64</u>	<u>\$241.68</u>	<u>\$500.00</u>	<u>\$2,751.18</u>	<u>\$2,000.00</u>	<u>\$2,000.00</u>	<u>\$1,500.00</u>	<u>400%</u>
Repairs & Maintenance									
450.530	Repair & Maintenance-Bldg	1,220.00	23,002.95	5,000.00	2,393.88	5,000.00	5,000.00	.00	100
	<i>Repairs &amp; Maintenance Totals</i>	<u>\$1,220.00</u>	<u>\$23,002.95</u>	<u>\$5,000.00</u>	<u>\$2,393.88</u>	<u>\$5,000.00</u>	<u>\$5,000.00</u>	<u>\$0.00</u>	<u>100%</u>
	Sub-Department <b>301 - Warehouse Totals</b>	<u>\$2,712.99</u>	<u>\$23,552.63</u>	<u>\$6,500.00</u>	<u>\$5,512.56</u>	<u>\$8,000.00</u>	<u>\$8,000.00</u>	<u>\$1,500.00</u>	<u>123%</u>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>500 - Cargo Fund</b>									
<b>EXPENSE</b>									
Department <b>510 - Cargo Terminal</b>									
Sub-Department <b>302 - Pier II</b>									
<i>Support Goods &amp; Services</i>									
450.310	Supplies	3,587.98	2,211.17	4,000.00	1,220.83	4,000.00	4,000.00	.00	100
<i>Support Goods &amp; Services Totals</i>		<b>\$3,587.98</b>	<b>\$2,211.17</b>	<b>\$4,000.00</b>	<b>\$1,220.83</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>100%</b>
<i>Repairs &amp; Maintenance</i>									
450.540	Repair & Maintenance-Dock	25,501.55	331.81	10,000.00	3,772.00	10,000.00	10,000.00	.00	100
<i>Repairs &amp; Maintenance Totals</i>		<b>\$25,501.55</b>	<b>\$331.81</b>	<b>\$10,000.00</b>	<b>\$3,772.00</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>100%</b>
<i>Utility Services</i>									
455.105	Utilities - Garbage	22,595.13	21,976.43	20,000.00	19,273.61	20,000.00	20,000.00	.00	100
455.110	Utilities - Electric	10,943.88	11,937.73	10,000.00	5,603.09	10,000.00	10,000.00	.00	100
455.120	Utilities - Sewer	4,919.03	6,599.25	7,000.00	5,809.37	7,000.00	7,000.00	.00	100
<i>Utility Services Totals</i>		<b>\$38,458.04</b>	<b>\$40,513.41</b>	<b>\$37,000.00</b>	<b>\$30,686.07</b>	<b>\$37,000.00</b>	<b>\$37,000.00</b>	<b>\$0.00</b>	<b>100%</b>
<i>Capital Outlays</i>									
470.125	Mach&Equip Less \$5000	.00	313.00	.00	.00	.00	.00	.00	
<i>Capital Outlays Totals</i>		<b>\$0.00</b>	<b>\$313.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
<i>Depreciation Expense</i>									
472.100	Depreciation Expense	1,751,231.92	1,751,232.00	1,751,232.00	1,313,424.00	1,751,232.00	1,751,232.00	.00	100
<i>Depreciation Expense Totals</i>		<b>\$1,751,231.92</b>	<b>\$1,751,232.00</b>	<b>\$1,751,232.00</b>	<b>\$1,313,424.00</b>	<b>\$1,751,232.00</b>	<b>\$1,751,232.00</b>	<b>\$0.00</b>	<b>100%</b>
<b>Sub-Department 302 - Pier II Totals</b>		<b>\$1,818,779.49</b>	<b>\$1,794,601.39</b>	<b>\$1,802,232.00</b>	<b>\$1,349,102.90</b>	<b>\$1,802,232.00</b>	<b>\$1,802,232.00</b>	<b>\$0.00</b>	<b>100%</b>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>500 - Cargo Fund</b>									
EXPENSE									
Department <b>510 - Cargo Terminal</b>									
Sub-Department <b>303 - Pier III</b>									
Professional Services									
430.110	Professional Services	91.25	.00	10,000.00	.00	10,000.00	10,000.00	.00	100
	<i>Professional Services Totals</i>	\$91.25	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	100%
<i>Repairs &amp; Maintenance</i>									
450.540	Repair & Maintenance-Dock	4,149.03	183.53	10,000.00	.00	10,000.00	10,000.00	.00	100
	<i>Repairs &amp; Maintenance Totals</i>	\$4,149.03	\$183.53	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	100%
<i>Utility Services</i>									
455.120	Utilities - Sewer	2,511.41	1,610.65	2,400.00	245.00	2,400.00	2,400.00	.00	100
	<i>Utility Services Totals</i>	\$2,511.41	\$1,610.65	\$2,400.00	\$245.00	\$2,400.00	\$2,400.00	\$0.00	100%
	Sub-Department <b>303 - Pier III Totals</b>	\$6,751.69	\$1,794.18	\$22,400.00	\$245.00	\$22,400.00	\$22,400.00	\$0.00	100%
	Department <b>510 - Cargo Terminal Totals</b>	\$2,594,213.69	\$2,603,707.54	\$2,655,757.00	\$2,118,718.64	\$2,687,457.00	\$2,751,502.00	\$95,745.00	104%
	<b>EXPENSE TOTALS</b>	\$2,594,213.69	\$2,603,707.54	\$2,655,757.00	\$2,118,718.64	\$2,687,457.00	\$2,751,502.00	\$95,745.00	104%
	Fund <b>500 - Cargo Fund Totals</b>								
	<b>REVENUE TOTALS</b>	\$1,828,806.39	\$2,034,325.89	\$2,655,757.00	\$1,885,039.78	\$1,951,582.00	\$2,751,502.00	\$95,745.00	104%
	<b>EXPENSE TOTALS</b>	\$2,594,213.69	\$2,603,707.54	\$2,655,757.00	\$2,118,718.64	\$2,687,457.00	\$2,751,502.00	\$95,745.00	104%
	Fund <b>500 - Cargo Fund Totals</b>	(\$765,407.30)	(\$569,381.65)	\$0.00	(\$233,678.86)	(\$735,875.00)	\$0.00	\$0.00	+++



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>510 - Boat Harbor Fund</b>									
<b>REVENUE</b>									
Department <b>001 - Revenues</b>									
<i>Intergovernmental Revenue</i>									
330.100	PERS Relief	48,091.52	48,599.68	43,467.00	15,674.14	26,691.00	26,691.00	(16,776.00)	61
330.101	GASB - PERS on Behalf Revenues	(16,056.00)	(89,625.00)	.00	.00	.00	.00	.00	
	<i>Intergovernmental Revenue Totals</i>	<b>\$32,035.52</b>	<b>(\$41,025.32)</b>	<b>\$43,467.00</b>	<b>\$15,674.14</b>	<b>\$26,691.00</b>	<b>\$26,691.00</b>	<b>(\$16,776.00)</b>	<b>61%</b>
<i>Charges for Services</i>									
<i>Harbor</i>									
340.700	Dockage AMHS	(26,707.20)	26,826.60	30,000.00	18,882.40	31,100.00	31,100.00	1,100.00	104
340.701	Exclusive Moorage	1,548,942.35	1,510,305.63	1,545,080.00	1,513,509.41	1,601,728.00	1,601,728.00	56,648.00	104
340.702	Transient Moorage	587,417.39	713,395.00	550,000.00	687,613.53	570,165.00	570,165.00	20,165.00	104
340.711	Harbormaster Service Calls	9,216.68	21,797.79	10,000.00	18,368.05	10,367.00	10,367.00	367.00	104
340.712	Tidal Grid Fees	10,681.20	15,422.34	15,000.00	8,982.90	15,550.00	15,550.00	550.00	104
340.713	Pier/Dock Fees	216,438.83	177,195.60	190,000.00	151,176.00	196,966.00	196,966.00	6,966.00	104
340.715	Used Oil Fees	23,502.79	13,893.10	19,320.00	12,937.12	20,028.00	20,028.00	708.00	104
340.716	Waiting List Fee	3,147.00	3,804.00	2,325.00	2,805.00	2,410.00	2,410.00	85.00	104
340.717	Trailer Parking Fee	23,634.65	23,824.00	20,670.00	18,594.00	21,428.00	21,428.00	758.00	104
340.718	Bulk Oil Sales/Charges	5,258.01	4,615.80	5,500.00	6,347.17	5,702.00	5,702.00	202.00	104
340.721	Gear Storage	64,619.31	62,475.68	69,000.00	55,481.00	71,530.00	71,530.00	2,530.00	104
340.722	Public Showers	10,385.28	14,863.16	10,000.00	9,865.50	10,367.00	10,367.00	367.00	104
340.724	Parking Meter	(133.15)	.00	.00	.00	.00	.00	.00	
340.725	Launch Ramp Permits	16,477.23	17,748.66	20,000.00	10,352.04	20,733.00	20,733.00	733.00	104
	<i>Harbor Totals</i>	<b>\$2,492,880.37</b>	<b>\$2,606,167.36</b>	<b>\$2,486,895.00</b>	<b>\$2,514,914.12</b>	<b>\$2,578,074.00</b>	<b>\$2,578,074.00</b>	<b>\$91,179.00</b>	<b>104%</b>
	<i>Charges for Services Totals</i>	<b>\$2,492,880.37</b>	<b>\$2,606,167.36</b>	<b>\$2,486,895.00</b>	<b>\$2,514,914.12</b>	<b>\$2,578,074.00</b>	<b>\$2,578,074.00</b>	<b>\$91,179.00</b>	<b>104%</b>
<i>Interest</i>									
360.100	Interest on Investments	6,451.95	4,592.82	30,000.00	45,579.28	25,000.00	32,665.00	2,665.00	109
360.105	Realized Gain / Loss on Investments	(296.28)	(3,514.78)	.00	(229.43)	.00	.00	.00	
360.110	Unrealized Gain / Loss on Investments	(5,998.64)	(4,576.31)	.00	3,838.55	.00	.00	.00	
360.120	Interest on Accounts	27,520.98	31,198.06	20,000.00	24,537.58	15,000.00	15,000.00	(5,000.00)	75
	<i>Interest Totals</i>	<b>\$27,678.01</b>	<b>\$27,699.79</b>	<b>\$50,000.00</b>	<b>\$73,725.98</b>	<b>\$40,000.00</b>	<b>\$47,665.00</b>	<b>(\$2,335.00)</b>	<b>95%</b>
<i>Rents &amp; Royalties</i>									
363.100	Rentals from Others	57,880.44	37,446.15	50,000.00	47,281.39	64,939.00	64,939.00	14,939.00	130
363.220	Office Rent - AMHS	15,493.94	16,902.48	17,260.00	15,493.94	22,417.00	22,417.00	5,157.00	130
	<i>Rents &amp; Royalties Totals</i>	<b>\$73,374.38</b>	<b>\$54,348.63</b>	<b>\$67,260.00</b>	<b>\$62,775.33</b>	<b>\$87,356.00</b>	<b>\$87,356.00</b>	<b>\$20,096.00</b>	<b>130%</b>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>510 - Boat Harbor Fund</b>									
<b>REVENUE</b>									
Department <b>001 - Revenues</b>									
<i>Miscellaneous</i>									
375.400	Soda Vending Machine	311.66	247.49	300.00	224.47	300.00	300.00	.00	100
375.510	Harbor Reimb Revenue	.00	.00	.00	8,944.29	.00	.00	.00	
375.600	Other Revenues	3,541.00	7,103.00	3,000.00	5,792.70	6,183.00	6,183.00	3,183.00	206
375.605	Discounts Received	.00	.00	.00	35,848.45	.00	.00	.00	
	<i>Miscellaneous Totals</i>	<u>\$3,852.66</u>	<u>\$7,350.49</u>	<u>\$3,300.00</u>	<u>\$50,809.91</u>	<u>\$6,483.00</u>	<u>\$6,483.00</u>	<u>\$3,183.00</u>	<u>196%</u>
<i>Interfund Charges</i>									
380.500	Harbormaster Srv to Cargo	31,418.00	31,785.00	39,337.00	39,337.00	31,470.00	40,121.00	784.00	102
380.512	Harbor Service Boat Yard	31,418.00	31,785.00	19,669.00	19,669.00	15,735.00	20,061.00	392.00	102
380.515	Harbor Service Electric	15,709.00	15,893.00	19,669.00	19,669.00	15,735.00	20,061.00	392.00	102
	<i>Interfund Charges Totals</i>	<u>\$78,545.00</u>	<u>\$79,463.00</u>	<u>\$78,675.00</u>	<u>\$78,675.00</u>	<u>\$62,940.00</u>	<u>\$80,243.00</u>	<u>\$1,568.00</u>	<u>102%</u>
<i>Appropriation From Fund Balance</i>									
385.100	Appropriation - Fund Bal	.00	.00	1,321,552.00	.00	.00	1,252,038.00	(69,514.00)	95
	<i>Appropriation From Fund Balance Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,321,552.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,252,038.00</u>	<u>(\$69,514.00)</u>	<u>95%</u>
	Department <b>001 - Revenues Totals</b>	<u>\$2,708,365.94</u>	<u>\$2,734,003.95</u>	<u>\$4,051,149.00</u>	<u>\$2,796,574.48</u>	<u>\$2,801,544.00</u>	<u>\$4,078,550.00</u>	<u>\$27,401.00</u>	<u>101%</u>
	<b>REVENUE TOTALS</b>	<u>\$2,708,365.94</u>	<u>\$2,734,003.95</u>	<u>\$4,051,149.00</u>	<u>\$2,796,574.48</u>	<u>\$2,801,544.00</u>	<u>\$4,078,550.00</u>	<u>\$27,401.00</u>	<u>101%</u>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>510 - Boat Harbor Fund</b>									
<b>EXPENSE</b>									
Department <b>520 - Boat Harbor</b>									
Sub-Department <b>100 - Administration</b>									
<i>Salaries &amp; Wages</i>									
410.100	Salaries & Wages	562,052.24	553,401.06	854,332.00	576,667.14	836,631.00	836,631.00	(17,701.00)	98
410.101	Temp Salaries & Wages	21,136.44	11,849.70	15,000.00	4,933.50	30,000.00	30,000.00	15,000.00	200
410.140	Overtime	18,746.48	25,459.43	15,000.00	19,534.04	17,500.00	17,500.00	2,500.00	117
410.160	Holiday Pay	25,059.59	29,183.31	.00	29,649.98	.00	.00	.00	
410.170	Annual Leave	42,795.17	61,716.10	68,194.00	63,389.68	65,654.00	65,654.00	(2,540.00)	96
410.180	Sick Leave	19,765.81	49,028.79	.00	35,609.11	.00	.00	.00	
	<i>Salaries &amp; Wages Totals</i>	<b>\$689,555.73</b>	<b>\$730,638.39</b>	<b>\$952,526.00</b>	<b>\$729,783.45</b>	<b>\$949,785.00</b>	<b>\$949,785.00</b>	<b>(\$2,741.00)</b>	<b>100%</b>
<i>Employee Benefits</i>									
420.110	Health Insurance	287,020.72	415,247.11	682,733.00	514,078.80	741,484.00	741,484.00	58,751.00	109
420.120	Social Security	50,767.87	55,303.44	67,652.00	55,828.52	67,673.00	67,673.00	21.00	100
420.130	Retirement Contributions	125,152.78	145,574.16	191,253.00	153,221.58	187,909.00	187,909.00	(3,344.00)	98
420.132	PERS Obligation Enterpr	48,091.52	48,599.68	43,467.00	15,674.14	26,691.00	26,691.00	(16,776.00)	61
420.133	GASB - Pension Expense	45,322.00	(221,833.00)	.00	.00	.00	.00	.00	
420.135	Uniforms	4,938.00	2,300.57	4,000.00	2,577.45	4,000.00	4,000.00	.00	100
420.150	Unemployment Compensation	1,050.61	207.84	.00	.00	.00	.00	.00	
420.200	Workmens Compensation	17,466.59	18,073.57	25,213.00	22,398.09	28,466.00	28,466.00	3,253.00	113
	<i>Employee Benefits Totals</i>	<b>\$579,810.09</b>	<b>\$463,473.37</b>	<b>\$1,014,318.00</b>	<b>\$763,778.58</b>	<b>\$1,056,223.00</b>	<b>\$1,056,223.00</b>	<b>\$41,905.00</b>	<b>104%</b>
<i>Professional Services</i>									
430.110	Professional Services	21,080.01	18,846.29	15,000.00	19,150.63	20,000.00	20,000.00	5,000.00	133
430.112	Janitorial Services	26,250.00	35,080.00	28,000.00	30,801.00	28,000.00	28,000.00	.00	100
430.160	Bankcard Services	45,640.01	46,070.56	45,000.00	45,862.07	45,000.00	45,000.00	.00	100
	<i>Professional Services Totals</i>	<b>\$92,970.02</b>	<b>\$99,996.85</b>	<b>\$88,000.00</b>	<b>\$95,813.70</b>	<b>\$93,000.00</b>	<b>\$93,000.00</b>	<b>\$5,000.00</b>	<b>106%</b>
<i>Contributions</i>									
440.110	Community Promotions	.00	542.04	1,500.00	1,474.03	1,500.00	1,500.00	.00	100
440.360	Chamber of Commerce	17,090.00	16,902.48	17,260.00	16,902.48	.00	16,902.00	(358.00)	98
	<i>Contributions Totals</i>	<b>\$17,090.00</b>	<b>\$17,444.52</b>	<b>\$18,760.00</b>	<b>\$18,376.51</b>	<b>\$1,500.00</b>	<b>\$18,402.00</b>	<b>(\$358.00)</b>	<b>98%</b>
<i>Support Goods &amp; Services</i>									
450.110	Insurance & Bonding	163,849.00	231,076.00	281,379.00	227,566.00	251,045.00	251,045.00	(30,334.00)	89
450.115	Telephone	10,387.82	11,245.63	11,000.00	9,512.12	11,000.00	11,000.00	.00	100
450.120	Advertising	1,983.88	666.09	2,000.00	.00	2,000.00	2,000.00	.00	100





Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>510 - Boat Harbor Fund</b>									
<b>EXPENSE</b>									
Department <b>520 - Boat Harbor</b>									
Sub-Department <b>100 - Administration</b>									
<i>Support Goods &amp; Services</i>									
450.130	Dues & Subscriptions	955.00	900.00	1,500.00	1,096.00	1,500.00	1,500.00	.00	100
450.134	Travel	.00	2,196.29	1,500.00	2,803.71	4,000.00	4,000.00	2,500.00	267
450.135	Training & Certifications	933.50	1,130.70	3,000.00	1,081.19	2,000.00	2,000.00	(1,000.00)	67
450.310	Supplies	9,900.34	19,122.75	10,000.00	3,415.38	10,000.00	10,000.00	.00	100
450.320	Office Supplies	3,795.95	6,193.93	5,500.00	4,455.45	5,500.00	5,500.00	.00	100
450.330	Vehicle Fuel	8,915.65	13,554.55	10,000.00	14,163.93	10,000.00	10,000.00	.00	100
450.410	Postage	4,175.80	4,735.76	5,000.00	4,257.10	5,000.00	5,000.00	.00	100
450.630	Equipment Rental	7,504.36	5,529.71	5,000.00	4,502.61	5,000.00	5,000.00	.00	100
<i>Support Goods &amp; Services Totals</i>		\$212,401.30	\$296,351.41	\$335,879.00	\$272,853.49	\$307,045.00	\$307,045.00	(\$28,834.00)	91%
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	3,283.59	3,540.28	3,000.00	4,959.95	3,000.00	3,000.00	.00	100
450.530	Repair & Maintenance-Bldg	8,604.36	37,299.26	6,000.00	7,268.11	6,000.00	6,000.00	.00	100
450.550	R & M Vehicle	16,799.44	9,622.71	7,500.00	7,389.87	7,500.00	7,500.00	.00	100
450.560	R&M Equipment	(714.01)	5,924.97	8,000.00	8,661.75	8,000.00	8,000.00	.00	100
450.570	R&M Float/Storage Bldgs	76,899.70	6,681.14	5,000.00	12,908.48	5,000.00	5,000.00	.00	100
450.580	R&M Roads/Grds	3,489.68	5,140.17	5,000.00	68.27	5,000.00	5,000.00	.00	100
<i>Repairs &amp; Maintenance Totals</i>		\$108,362.76	\$68,208.53	\$34,500.00	\$41,256.43	\$34,500.00	\$34,500.00	\$0.00	100%
<i>Utility Services</i>									
455.100	Public Utility Service	.00	466.89	.00	.00	.00	.00	.00	
455.105	Utilities - Garbage	201,922.55	207,943.75	200,000.00	172,117.70	200,000.00	200,000.00	.00	100
455.110	Utilities - Electric	15,549.49	13,959.74	22,000.00	17,216.49	22,000.00	22,000.00	.00	100
455.115	Utilities - Fuel	6,484.79	11,835.71	10,000.00	15,186.74	10,000.00	10,000.00	.00	100
455.125	Util-Fish Waste Disposal	11,550.00	12,075.00	12,000.00	11,550.00	12,000.00	12,000.00	.00	100
455.126	Util-Used Oil Handling	670.33	581.03	2,000.00	73.14	2,000.00	2,000.00	.00	100
<i>Utility Services Totals</i>		\$236,177.16	\$246,862.12	\$246,000.00	\$216,144.07	\$246,000.00	\$246,000.00	\$0.00	100%
<i>Administrative Services</i>									
460.121	Bad Debt Expense	.00	100,000.00	.00	.00	.00	.00	.00	
460.140	Reimbursed Expense	.00	.00	.00	10,928.19	.00	.00	.00	
<i>Administrative Services Totals</i>		\$0.00	\$100,000.00	\$0.00	\$10,928.19	\$0.00	\$0.00	\$0.00	+++



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>510 - Boat Harbor Fund</b>									
EXPENSE									
Department <b>520 - Boat Harbor</b>									
Sub-Department <b>100 - Administration</b>									
<i>Capital Outlays</i>									
470.125	Mach&Equip Less \$5000	11,831.99	6,005.38	5,000.00	1,546.44	9,000.00	9,000.00	4,000.00	180
470.126	Mach&Equip Greater \$5000	.00	8,311.46	.00	.00	55,884.00	55,884.00	55,884.00	
	<i>Capital Outlays Totals</i>	<u>\$11,831.99</u>	<u>\$14,316.84</u>	<u>\$5,000.00</u>	<u>\$1,546.44</u>	<u>\$64,884.00</u>	<u>\$64,884.00</u>	<u>\$59,884.00</u>	<u>1298%</u>
<i>Vehicle Replacement Fund</i>									
470.132	Vehicle Replace 510	15,606.85	18,379.92	34,834.00	29,400.96	36,051.00	33,278.00	(1,556.00)	96
	<i>Vehicle Replacement Fund Totals</i>	<u>\$15,606.85</u>	<u>\$18,379.92</u>	<u>\$34,834.00</u>	<u>\$29,400.96</u>	<u>\$36,051.00</u>	<u>\$33,278.00</u>	<u>(\$1,556.00)</u>	<u>96%</u>
<i>Depreciation Expense</i>									
472.100	Depreciation Expense	796,741.84	804,158.07	803,349.00	526,284.40	691,780.00	691,780.00	(111,569.00)	86
	<i>Depreciation Expense Totals</i>	<u>\$796,741.84</u>	<u>\$804,158.07</u>	<u>\$803,349.00</u>	<u>\$526,284.40</u>	<u>\$691,780.00</u>	<u>\$691,780.00</u>	<u>(\$111,569.00)</u>	<u>86%</u>
<i>Interest Expense</i>									
475.200	Interest Expense	53,105.46	50,788.79	52,913.00	52,912.50	49,788.00	49,788.00	(3,125.00)	94
	<i>Interest Expense Totals</i>	<u>\$53,105.46</u>	<u>\$50,788.79</u>	<u>\$52,913.00</u>	<u>\$52,912.50</u>	<u>\$49,788.00</u>	<u>\$49,788.00</u>	<u>(\$3,125.00)</u>	<u>94%</u>
	Sub-Department <b>100 - Administration Totals</b>	<u>\$2,813,653.20</u>	<u>\$2,910,618.81</u>	<u>\$3,586,079.00</u>	<u>\$2,759,078.72</u>	<u>\$3,530,556.00</u>	<u>\$3,544,685.00</u>	<u>(\$41,394.00)</u>	<u>99%</u>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund	<b>510 - Boat Harbor Fund</b>								
	<b>EXPENSE</b>								
	Department <b>520 - Boat Harbor</b>								
	Sub-Department <b>195 - Interfund Charge</b>								
	<i>Interfund Charges</i>								
480.210	Administrative Services	168,018.00	159,052.00	119,815.00	119,815.00	119,815.00	169,468.00	49,653.00	141
480.220	Financial Services	119,575.00	108,309.00	171,322.00	171,322.00	.00	191,769.00	20,447.00	112
480.225	Public Works Services	6,087.00	5,829.00	6,596.00	6,596.00	6,596.00	5,291.00	(1,305.00)	80
	<i>Interfund Charges Totals</i>	<u>\$293,680.00</u>	<u>\$273,190.00</u>	<u>\$297,733.00</u>	<u>\$297,733.00</u>	<u>\$126,411.00</u>	<u>\$366,528.00</u>	<u>\$68,795.00</u>	<u>123%</u>
	Sub-Department <b>195 - Interfund Charge Totals</b>	\$293,680.00	\$273,190.00	\$297,733.00	\$297,733.00	\$126,411.00	\$366,528.00	\$68,795.00	123%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>510 - Boat Harbor Fund</b>									
EXPENSE									
Department <b>520 - Boat Harbor</b>									
Sub-Department <b>198 - Transfers</b>									
<i>Transfers Out</i>									
490.308	Trans-Harbor Cap Project	165,300.00	.00	.00	.00	.00	.00	.00	
490.512	Transfer to Boat Yard	.00	.00	143,837.00	143,837.00	143,837.00	143,837.00	.00	100
	<i>Transfers Out Totals</i>	<u>\$165,300.00</u>	<u>\$0.00</u>	<u>\$143,837.00</u>	<u>\$143,837.00</u>	<u>\$143,837.00</u>	<u>\$143,837.00</u>	<u>\$0.00</u>	<u>100%</u>
	Sub-Department <b>198 - Transfers Totals</b>	\$165,300.00	\$0.00	\$143,837.00	\$143,837.00	\$143,837.00	\$143,837.00	\$0.00	100%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>510 - Boat Harbor Fund</b>									
<b>EXPENSE</b>									
Department <b>520 - Boat Harbor</b>									
Sub-Department <b>310 - Pier I</b>									
Professional Services									
430.110	Professional Services	125.25	.00	2,000.00	.00	2,000.00	2,000.00	.00	100
<i>Professional Services Totals</i>		\$125.25	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	100%
<i>Support Goods &amp; Services</i>									
450.310	Supplies	.00	.00	2,000.00	23.98	2,000.00	2,000.00	.00	100
<i>Support Goods &amp; Services Totals</i>		\$0.00	\$0.00	\$2,000.00	\$23.98	\$2,000.00	\$2,000.00	\$0.00	100%
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	.00	75.99	.00	145.28	.00	.00	.00	
450.530	Repair & Maintenance-Bldg	.00	60.00	.00	.00	.00	.00	.00	
450.540	Repair & Maintenance-Dock	.00	137.73	12,500.00	11.12	12,500.00	12,500.00	.00	100
<i>Repairs &amp; Maintenance Totals</i>		\$0.00	\$273.72	\$12,500.00	\$156.40	\$12,500.00	\$12,500.00	\$0.00	100%
<i>Utility Services</i>									
455.105	Utilities - Garbage	6,762.17	5,762.51	7,000.00	5,346.39	7,000.00	7,000.00	.00	100
<i>Utility Services Totals</i>		\$6,762.17	\$5,762.51	\$7,000.00	\$5,346.39	\$7,000.00	\$7,000.00	\$0.00	100%
<i>Capital Outlays</i>									
470.125	Mach&Equip Less \$5000	1,608.00	.00	.00	.00	.00	.00	.00	
<i>Capital Outlays Totals</i>		\$1,608.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Sub-Department <b>310 - Pier I Totals</b>		\$8,495.42	\$6,036.23	\$23,500.00	\$5,526.77	\$23,500.00	\$23,500.00	\$0.00	100%
Department <b>520 - Boat Harbor Totals</b>		\$3,281,128.62	\$3,189,845.04	\$4,051,149.00	\$3,206,175.49	\$3,824,304.00	\$4,078,550.00	\$27,401.00	101%
<b>EXPENSE TOTALS</b>		\$3,281,128.62	\$3,189,845.04	\$4,051,149.00	\$3,206,175.49	\$3,824,304.00	\$4,078,550.00	\$27,401.00	101%
Fund <b>510 - Boat Harbor Fund Totals</b>									
<b>REVENUE TOTALS</b>		\$2,708,365.94	\$2,734,003.95	\$4,051,149.00	\$2,796,574.48	\$2,801,544.00	\$4,078,550.00	\$27,401.00	101%
<b>EXPENSE TOTALS</b>		\$3,281,128.62	\$3,189,845.04	\$4,051,149.00	\$3,206,175.49	\$3,824,304.00	\$4,078,550.00	\$27,401.00	101%
Fund <b>510 - Boat Harbor Fund Totals</b>		(\$572,762.68)	(\$455,841.09)	\$0.00	(\$409,601.01)	(\$1,022,760.00)	\$0.00	\$0.00	+++



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>512 - Kodiak Shipyard</b>									
<b>REVENUE</b>									
Department <b>001 - Revenues</b>									
<i>Intergovernmental Revenue</i>									
330.100	PERS Relief	9,509.69	9,606.14	1,387.00	539.97	489.00	489.00	(898.00)	35
330.101	GASB - PERS on Behalf Revenues	(2,100.00)	(11,723.00)	.00	.00	.00	.00	.00	
	<i>Intergovernmental Revenue Totals</i>	<u>\$7,409.69</u>	<u>(\$2,116.86)</u>	<u>\$1,387.00</u>	<u>\$539.97</u>	<u>\$489.00</u>	<u>\$489.00</u>	<u>(\$898.00)</u>	<u>35%</u>
<i>Charges for Services</i>									
<i>Harbor</i>									
340.726	Haul/Launch/Block	47,606.27	69,783.11	50,000.00	61,318.61	61,180.00	61,180.00	11,180.00	122
340.727	Pressure Wash	2,212.50	3,562.50	3,000.00	2,946.00	3,671.00	3,671.00	671.00	122
340.728	Yard Services	14,158.89	16,211.69	15,000.00	15,722.73	18,354.00	18,354.00	3,354.00	122
340.729	Container Storage	414.00	441.60	500.00	842.85	612.00	612.00	112.00	122
340.730	Lay Days	24,609.33	35,616.45	40,000.00	29,135.48	48,944.00	48,944.00	8,944.00	122
340.731	Electricity	9,534.20	13,755.12	9,000.00	9,787.78	11,012.00	11,012.00	2,012.00	122
340.732	Vendor Fees	4,000.00	2,500.00	2,000.00	1,500.00	2,447.00	2,447.00	447.00	122
340.733	Hang Time	5,980.97	9,668.03	6,000.00	6,529.38	7,342.00	7,342.00	1,342.00	122
340.739	Environmental Surcharge	2,512.72	3,716.05	3,000.00	3,197.19	3,671.00	3,671.00	671.00	122
	<i>Harbor Totals</i>	<u>\$111,028.88</u>	<u>\$155,254.55</u>	<u>\$128,500.00</u>	<u>\$130,980.02</u>	<u>\$157,233.00</u>	<u>\$157,233.00</u>	<u>\$28,733.00</u>	<u>122%</u>
	<i>Charges for Services Totals</i>	<u>\$111,028.88</u>	<u>\$155,254.55</u>	<u>\$128,500.00</u>	<u>\$130,980.02</u>	<u>\$157,233.00</u>	<u>\$157,233.00</u>	<u>\$28,733.00</u>	<u>122%</u>
<i>Interest</i>									
360.100	Interest on Investments	.00	.00	500.00	.00	216.00	216.00	(284.00)	43
	<i>Interest Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$500.00</u>	<u>\$0.00</u>	<u>\$216.00</u>	<u>\$216.00</u>	<u>(\$284.00)</u>	<u>43%</u>
<i>Rents &amp; Royalties</i>									
363.105	Rental Income - Service Contracts	50,000.00	45,000.00	60,000.00	57,046.31	48,000.00	48,000.00	(12,000.00)	80
	<i>Rents &amp; Royalties Totals</i>	<u>\$50,000.00</u>	<u>\$45,000.00</u>	<u>\$60,000.00</u>	<u>\$57,046.31</u>	<u>\$48,000.00</u>	<u>\$48,000.00</u>	<u>(\$12,000.00)</u>	<u>80%</u>
<i>Miscellaneous</i>									
375.600	Other Revenues	.00	15,047.17	.00	.00	.00	.00	.00	
375.605	Discounts Received	.00	.00	.00	1,412.48	.00	.00	.00	
	<i>Miscellaneous Totals</i>	<u>\$0.00</u>	<u>\$15,047.17</u>	<u>\$0.00</u>	<u>\$1,412.48</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
<i>Appropriation From Fund Balance</i>									
385.100	Appropriation - Fund Bal	.00	.00	571,630.00	.00	.00	695,903.00	124,273.00	122
	<i>Appropriation From Fund Balance Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$571,630.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$695,903.00</u>	<u>\$124,273.00</u>	<u>122%</u>
<i>Transfers In</i>									
390.510	Transfer from Harbor Fund	.00	.00	143,837.00	143,837.00	.00	.00	(143,837.00)	
	<i>Transfers In Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$143,837.00</u>	<u>\$143,837.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$143,837.00)</u>	<u>0%</u>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund	<b>512 - Kodiak Shipyard</b>								
	REVENUE								
Department	<b>001 - Revenues Totals</b>	\$168,438.57	\$213,184.86	\$905,854.00	\$333,815.78	\$205,938.00	\$901,841.00	(\$4,013.00)	100%
	<b>REVENUE TOTALS</b>	\$168,438.57	\$213,184.86	\$905,854.00	\$333,815.78	\$205,938.00	\$901,841.00	(\$4,013.00)	100%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>512 - Kodiak Shipyard</b>									
<b>EXPENSE</b>									
Department <b>530 - Shipyard</b>									
Sub-Department <b>100 - Administration</b>									
<i>Salaries &amp; Wages</i>									
410.100	Salaries & Wages	70,378.31	20,268.30	24,723.00	19,487.91	12,787.00	12,787.00	(11,936.00)	52
410.140	Overtime	3,540.34	1,188.23	3,000.00	1,019.17	3,000.00	3,000.00	.00	100
410.160	Holiday Pay	3,707.76	919.99	.00	1,048.71	.00	.00	.00	
410.170	Annual Leave	9,336.83	10,421.90	2,121.00	2,856.94	1,014.00	1,014.00	(1,107.00)	48
410.180	Sick Leave	1,297.90	636.85	.00	1,088.80	.00	.00	.00	
	<i>Salaries &amp; Wages Totals</i>	<b>\$88,261.14</b>	<b>\$33,435.27</b>	<b>\$29,844.00</b>	<b>\$25,501.53</b>	<b>\$16,801.00</b>	<b>\$16,801.00</b>	<b>(\$13,043.00)</b>	<b>56%</b>
<i>Employee Benefits</i>									
420.110	Health Insurance	61,723.50	15,409.81	20,541.00	18,970.93	13,143.00	13,143.00	(7,398.00)	64
420.120	Social Security	6,092.85	1,838.22	2,121.00	1,950.80	1,208.00	1,208.00	(913.00)	57
420.130	Retirement Contributions	20,220.74	12,142.76	6,100.00	5,270.53	3,473.00	3,473.00	(2,627.00)	57
420.132	PERS Obligation Enterpr	9,509.69	9,606.14	1,387.00	539.97	489.00	489.00	(898.00)	35
420.133	GASB - Pension Expense	5,929.00	(29,015.00)	.00	.00	.00	.00	.00	
420.135	Uniforms	313.08	444.07	2,000.00	119.42	2,000.00	2,000.00	.00	100
420.200	Workmens Compensation	2,881.46	802.07	1,082.00	1,016.86	710.00	710.00	(372.00)	66
	<i>Employee Benefits Totals</i>	<b>\$106,670.32</b>	<b>\$11,228.07</b>	<b>\$33,231.00</b>	<b>\$27,868.51</b>	<b>\$21,023.00</b>	<b>\$21,023.00</b>	<b>(\$12,208.00)</b>	<b>63%</b>
<i>Professional Services</i>									
430.110	Professional Services	31,282.03	2,000.00	25,000.00	3,497.70	25,000.00	25,000.00	.00	100
	<i>Professional Services Totals</i>	<b>\$31,282.03</b>	<b>\$2,000.00</b>	<b>\$25,000.00</b>	<b>\$3,497.70</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>	<b>\$0.00</b>	<b>100%</b>
<i>Support Goods &amp; Services</i>									
450.110	Insurance & Bonding	47,107.00	59,185.00	76,106.00	56,243.00	61,757.00	61,757.00	(14,349.00)	81
450.120	Advertising	3,983.71	.00	.00	.00	.00	.00	.00	
450.134	Travel	.00	.00	.00	591.66	2,000.00	2,000.00	2,000.00	
450.310	Supplies	16,641.08	22,980.60	15,000.00	7,744.44	15,000.00	15,000.00	.00	100
450.320	Office Supplies	61.56	.00	.00	.00	.00	.00	.00	
	<i>Support Goods &amp; Services Totals</i>	<b>\$67,793.35</b>	<b>\$82,165.60</b>	<b>\$91,106.00</b>	<b>\$64,579.10</b>	<b>\$78,757.00</b>	<b>\$78,757.00</b>	<b>(\$12,349.00)</b>	<b>86%</b>
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	391.50	2,700.00	.00	.00	.00	.00	.00	
450.520	R & M Miscellaneous	7,719.46	.00	.00	.00	.00	.00	.00	
450.530	Repair & Maintenance-Bldg	2,955.74	12,445.88	1,000.00	936.35	1,000.00	1,000.00	.00	100
450.550	R & M Vehicle	349.16	406.25	500.00	10.00	500.00	500.00	.00	100





Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>512 - Kodiak Shipyard</b>									
<b>EXPENSE</b>									
Department <b>530 - Shipyard</b>									
Sub-Department <b>100 - Administration</b>									
<i>Repairs &amp; Maintenance</i>									
450.560	R&M Equipment	68,641.84	76,554.29	30,000.00	41,101.58	30,000.00	30,000.00	.00	100
450.580	R&M Roads/Grds	828.21	2,742.45	2,500.00	.00	2,500.00	2,500.00	.00	100
	<i>Repairs &amp; Maintenance Totals</i>	<b>\$80,885.91</b>	<b>\$94,848.87</b>	<b>\$34,000.00</b>	<b>\$42,047.93</b>	<b>\$34,000.00</b>	<b>\$34,000.00</b>	<b>\$0.00</b>	<b>100%</b>
<i>Utility Services</i>									
455.105	Utilities - Garbage	1,627.81	.00	.00	.00	.00	.00	.00	
455.110	Utilities - Electric	1,744.82	.00	.00	.00	.00	.00	.00	
455.115	Utilities - Fuel	160.62	.00	.00	.00	.00	.00	.00	
455.126	Util-Used Oil Handling	56.30	.00	.00	.00	.00	.00	.00	
	<i>Utility Services Totals</i>	<b>\$3,589.55</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
<i>Capital Outlays</i>									
470.125	Mach&Equip Less \$5000	2,947.42	14,255.73	4,000.00	.00	4,000.00	4,000.00	.00	100
470.126	Mach&Equip Greater \$5000	.01	.00	.00	.00	.00	.00	.00	
	<i>Capital Outlays Totals</i>	<b>\$2,947.43</b>	<b>\$14,255.73</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>100%</b>
<i>Depreciation Expense</i>									
472.100	Depreciation Expense	518,123.04	521,528.00	480,179.00	391,146.00	521,528.00	521,528.00	41,349.00	109
	<i>Depreciation Expense Totals</i>	<b>\$518,123.04</b>	<b>\$521,528.00</b>	<b>\$480,179.00</b>	<b>\$391,146.00</b>	<b>\$521,528.00</b>	<b>\$521,528.00</b>	<b>\$41,349.00</b>	<b>109%</b>
<i>Interest Expense</i>									
475.200	Interest Expense	145,763.03	139,748.86	143,837.00	143,836.26	135,764.00	135,764.00	(8,073.00)	94
	<i>Interest Expense Totals</i>	<b>\$145,763.03</b>	<b>\$139,748.86</b>	<b>\$143,837.00</b>	<b>\$143,836.26</b>	<b>\$135,764.00</b>	<b>\$135,764.00</b>	<b>(\$8,073.00)</b>	<b>94%</b>
	Sub-Department <b>100 - Administration Totals</b>	<b>\$1,045,315.80</b>	<b>\$899,210.40</b>	<b>\$841,197.00</b>	<b>\$698,477.03</b>	<b>\$836,873.00</b>	<b>\$836,873.00</b>	<b>(\$4,324.00)</b>	<b>99%</b>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund	<b>512 - Kodiak Shipyard</b>								
	<b>EXPENSE</b>								
	Department <b>530 - Shipyard</b>								
	Sub-Department <b>195 - Interfund Charge</b>								
	<i>Interfund Charges</i>								
480.210	Administrative Services	59,283.00	29,868.00	7,311.00	7,311.00	7,311.00	13,245.00	5,934.00	181
480.220	Financial Services	30,180.00	28,658.00	31,081.00	31,081.00	11,081.00	26,371.00	(4,710.00)	85
480.225	Public Works Services	6,087.00	5,829.00	6,596.00	6,596.00	6,596.00	5,291.00	(1,305.00)	80
480.510	Harbormaster Services	31,418.00	31,785.00	19,669.00	19,669.00	19,669.00	20,061.00	392.00	102
	<i>Interfund Charges Totals</i>	<u>\$126,968.00</u>	<u>\$96,140.00</u>	<u>\$64,657.00</u>	<u>\$64,657.00</u>	<u>\$44,657.00</u>	<u>\$64,968.00</u>	<u>\$311.00</u>	<u>100%</u>
	Sub-Department <b>195 - Interfund Charge Totals</b>	<u>\$126,968.00</u>	<u>\$96,140.00</u>	<u>\$64,657.00</u>	<u>\$64,657.00</u>	<u>\$44,657.00</u>	<u>\$64,968.00</u>	<u>\$311.00</u>	<u>100%</u>
	Department <b>530 - Shipyard Totals</b>	<u>\$1,172,283.80</u>	<u>\$995,350.40</u>	<u>\$905,854.00</u>	<u>\$763,134.03</u>	<u>\$881,530.00</u>	<u>\$901,841.00</u>	<u>(\$4,013.00)</u>	<u>100%</u>
	<b>EXPENSE TOTALS</b>	<u>\$1,172,283.80</u>	<u>\$995,350.40</u>	<u>\$905,854.00</u>	<u>\$763,134.03</u>	<u>\$881,530.00</u>	<u>\$901,841.00</u>	<u>(\$4,013.00)</u>	<u>100%</u>
	Fund <b>512 - Kodiak Shipyard Totals</b>								
	<b>REVENUE TOTALS</b>	\$168,438.57	\$213,184.86	\$905,854.00	\$333,815.78	\$205,938.00	\$901,841.00	(\$4,013.00)	100%
	<b>EXPENSE TOTALS</b>	\$1,172,283.80	\$995,350.40	\$905,854.00	\$763,134.03	\$881,530.00	\$901,841.00	(\$4,013.00)	100%
Fund	<b>512 - Kodiak Shipyard Totals</b>	<u>(\$1,003,845.23)</u>	<u>(\$782,165.54)</u>	<u>\$0.00</u>	<u>(\$429,318.25)</u>	<u>(\$675,592.00)</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>515 - Electric Utility Fund</b>									
<b>REVENUE</b>									
Department <b>001 - Revenues</b>									
Intergovernmental Revenue									
330.100	PERS Relief	.00	.00	.00	.00	2,430.00	2,430.00	2,430.00	
	<i>Intergovernmental Revenue Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$2,430.00	\$2,430.00	\$2,430.00	+++
<i>Charges for Services</i>									
<i>Electric</i>									
340.650	Non-Meter Charge - Electric	22,413.40	31,485.00	20,000.00	21,918.50	28,816.00	28,816.00	8,816.00	144
340.652	Customer Charge-Recurring - Electric	105,479.60	104,686.24	105,000.00	87,018.36	105,777.00	105,777.00	777.00	101
340.654	Con/Disc/Trans Fee - Electric	4,460.00	5,760.00	7,000.00	5,000.00	6,175.00	6,175.00	(825.00)	88
340.656	Energy Charge Fee - Electric	600,227.85	630,116.66	490,000.00	528,051.46	579,068.00	579,068.00	89,068.00	118
340.657	Record Fee - Electric	.00	.00	500.00	.00	368.00	368.00	(132.00)	74
340.719	Electric Service Calls - Electric	823.16	(.24)	5,000.00	235.07	1,931.00	1,931.00	(3,069.00)	39
	<i>Electric Totals</i>	\$733,404.01	\$772,047.66	\$627,500.00	\$642,223.39	\$722,135.00	\$722,135.00	\$94,635.00	115%
	<i>Charges for Services Totals</i>	\$733,404.01	\$772,047.66	\$627,500.00	\$642,223.39	\$722,135.00	\$722,135.00	\$94,635.00	115%
<i>Interest</i>									
360.100	Interest on Investments	1,174.87	1,389.48	5,000.00	13,900.47	5,000.00	10,562.00	5,562.00	211
360.105	Realized Gain / Loss on Investments	(66.12)	(1,119.64)	.00	(69.45)	.00	.00	.00	
360.110	Unrealized Gain / Loss on Investments	(1,271.07)	(1,364.33)	.00	1,167.93	.00	.00	.00	
	<i>Interest Totals</i>	(\$162.32)	(\$1,094.49)	\$5,000.00	\$14,998.95	\$5,000.00	\$10,562.00	\$5,562.00	211%
<i>Miscellaneous</i>									
375.600	Other Revenues	3.08	.00	.00	.00	.00	.00	.00	
	<i>Miscellaneous Totals</i>	\$3.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<i>Appropriation From Fund Balance</i>									
385.100	Appropriation - Fund Bal	.00	.00	(11,665.00)	.00	.00	61,821.00	73,486.00	(530)
	<i>Appropriation From Fund Balance Totals</i>	\$0.00	\$0.00	(\$11,665.00)	\$0.00	\$0.00	\$61,821.00	\$73,486.00	(530%)
	Department <b>001 - Revenues Totals</b>	\$733,244.77	\$770,953.17	\$620,835.00	\$657,222.34	\$729,565.00	\$796,948.00	\$176,113.00	128%
	<b>REVENUE TOTALS</b>	\$733,244.77	\$770,953.17	\$620,835.00	\$657,222.34	\$729,565.00	\$796,948.00	\$176,113.00	128%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>515 - Electric Utility Fund</b>									
<b>EXPENSE</b>									
Department <b>540 - Electric Utility</b>									
Sub-Department <b>100 - Administration</b>									
<i>Salaries &amp; Wages</i>									
410.100	Salaries & Wages	.00	.00	.00	.00	75,376.00	75,376.00	75,376.00	
410.140	Overtime	.00	.00	.00	.00	3,000.00	3,000.00	3,000.00	
410.170	Annual Leave	.00	.00	.00	.00	6,891.00	6,891.00	6,891.00	
<i>Salaries &amp; Wages Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$85,267.00	\$85,267.00	\$85,267.00	+++
<i>Employee Benefits</i>									
420.110	Health Insurance	.00	.00	.00	.00	38,650.00	38,650.00	38,650.00	
420.120	Social Security	.00	.00	.00	.00	5,996.00	5,996.00	5,996.00	
420.130	Retirement Contributions	.00	.00	.00	.00	17,243.00	17,243.00	17,243.00	
420.132	PERS Obligation Enterpr	.00	.00	.00	.00	2,430.00	2,430.00	2,430.00	
420.135	Uniforms	.00	.00	.00	.00	200.00	200.00	200.00	
420.200	Workmens Compensation	.00	.00	.00	.00	3,526.00	3,526.00	3,526.00	
<i>Employee Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$68,045.00	\$68,045.00	\$68,045.00	+++
<i>Professional Services</i>									
430.110	Professional Services	.00	.00	15,000.00	.00	15,000.00	15,000.00	.00	100
<i>Professional Services Totals</i>		\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00	100%
<i>Support Goods &amp; Services</i>									
450.110	Insurance & Bonding	366.00	460.00	590.00	436.00	479.00	479.00	(111.00)	81
450.200	Purchase of Power-Resale	599,039.62	619,962.93	490,000.00	521,858.38	490,000.00	490,000.00	.00	100
450.310	Supplies	2,749.11	9,247.92	9,000.00	130.71	10,000.00	10,000.00	1,000.00	111
<i>Support Goods &amp; Services Totals</i>		\$602,154.73	\$629,670.85	\$499,590.00	\$522,425.09	\$500,479.00	\$500,479.00	\$889.00	100%
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	22,373.80	30,049.10	40,000.00	29,907.40	40,000.00	40,000.00	.00	100
450.550	R & M Vehicle	.00	.00	.00	10.00	.00	.00	.00	
<i>Repairs &amp; Maintenance Totals</i>		\$22,373.80	\$30,049.10	\$40,000.00	\$29,917.40	\$40,000.00	\$40,000.00	\$0.00	100%
<i>Administrative Services</i>									
460.121	Bad Debt Expense	.00	.00	500.00	.00	500.00	500.00	.00	100
<i>Administrative Services Totals</i>		\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	100%
<i>Capital Outlays</i>									
470.125	Mach&Equip Less \$5000	.00	.00	.00	134.73	.00	.00	.00	
<i>Capital Outlays Totals</i>		\$0.00	\$0.00	\$0.00	\$134.73	\$0.00	\$0.00	\$0.00	+++
<b>Sub-Department 100 - Administration Totals</b>		\$624,528.53	\$659,719.95	\$555,090.00	\$552,477.22	\$709,291.00	\$709,291.00	\$154,201.00	128%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund	<b>515 - Electric Utility Fund</b>								
	<b>EXPENSE</b>								
	Department <b>540 - Electric Utility</b>								
	Sub-Department <b>195 - Interfund Charge</b>								
	<i>Interfund Charges</i>								
480.210	Administrative Services	34,783.00	30,102.00	31,434.00	31,434.00	31,434.00	47,964.00	16,530.00	153
480.220	Financial Services	7,302.00	6,934.00	14,642.00	14,642.00	14,642.00	19,632.00	4,990.00	134
480.510	Harbormaster Services	15,709.00	15,893.00	19,669.00	19,669.00	19,669.00	20,061.00	392.00	102
	<i>Interfund Charges Totals</i>	<u>\$57,794.00</u>	<u>\$52,929.00</u>	<u>\$65,745.00</u>	<u>\$65,745.00</u>	<u>\$65,745.00</u>	<u>\$87,657.00</u>	<u>\$21,912.00</u>	<u>133%</u>
	Sub-Department <b>195 - Interfund Charge Totals</b>	<u>\$57,794.00</u>	<u>\$52,929.00</u>	<u>\$65,745.00</u>	<u>\$65,745.00</u>	<u>\$65,745.00</u>	<u>\$87,657.00</u>	<u>\$21,912.00</u>	<u>133%</u>
	Department <b>540 - Electric Utility Totals</b>	<u>\$682,322.53</u>	<u>\$712,648.95</u>	<u>\$620,835.00</u>	<u>\$618,222.22</u>	<u>\$775,036.00</u>	<u>\$796,948.00</u>	<u>\$176,113.00</u>	<u>128%</u>
	<b>EXPENSE TOTALS</b>	<u>\$682,322.53</u>	<u>\$712,648.95</u>	<u>\$620,835.00</u>	<u>\$618,222.22</u>	<u>\$775,036.00</u>	<u>\$796,948.00</u>	<u>\$176,113.00</u>	<u>128%</u>
	Fund <b>515 - Electric Utility Fund Totals</b>								
	<b>REVENUE TOTALS</b>	<u>\$733,244.77</u>	<u>\$770,953.17</u>	<u>\$620,835.00</u>	<u>\$657,222.34</u>	<u>\$729,565.00</u>	<u>\$796,948.00</u>	<u>\$176,113.00</u>	<u>128%</u>
	<b>EXPENSE TOTALS</b>	<u>\$682,322.53</u>	<u>\$712,648.95</u>	<u>\$620,835.00</u>	<u>\$618,222.22</u>	<u>\$775,036.00</u>	<u>\$796,948.00</u>	<u>\$176,113.00</u>	<u>128%</u>
	Fund <b>515 - Electric Utility Fund Totals</b>	<u>\$50,922.24</u>	<u>\$58,304.22</u>	<u>\$0.00</u>	<u>\$39,000.12</u>	<u>(\$45,471.00)</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>550 - Water Utility Fund</b>									
<b>REVENUE</b>									
Department <b>001 - Revenues</b>									
<i>Taxes</i>									
310.900	Penalty & Interest	7,700.00	36,400.00	27,000.00	33,285.00	27,069.00	27,069.00	69.00	100
	<i>Taxes Totals</i>	\$7,700.00	\$36,400.00	\$27,000.00	\$33,285.00	\$27,069.00	\$27,069.00	\$69.00	100%
<i>Intergovernmental Revenue</i>									
330.100	PERS Relief	26,417.34	29,101.64	24,913.00	6,718.43	14,744.00	14,744.00	(10,169.00)	59
330.101	GASB - PERS on Behalf Revenues	(8,897.00)	(49,662.00)	.00	.00	.00	.00	.00	
	<i>Intergovernmental Revenue Totals</i>	\$17,520.34	(\$20,560.36)	\$24,913.00	\$6,718.43	\$14,744.00	\$14,744.00	(\$10,169.00)	59%
<i>Charges for Services</i>									
<i>Public Works</i>									
340.800	Water Sales Metered	2,303,694.66	2,463,788.15	2,080,000.00	2,375,298.30	2,190,685.00	2,190,685.00	110,685.00	105
340.801	Water Sales - City	1,536,360.89	1,541,777.16	1,638,000.00	1,424,794.37	1,725,306.00	1,725,306.00	87,306.00	105
340.802	Water Sales - Borough	1,045,805.97	1,054,015.41	1,071,200.00	967,913.43	1,128,296.00	1,128,296.00	57,096.00	105
340.810	Water Service Hookup	9,762.84	5,137.30	10,000.00	20,314.13	10,533.00	10,533.00	533.00	105
	<i>Public Works Totals</i>	\$4,895,624.36	\$5,064,718.02	\$4,799,200.00	\$4,788,320.23	\$5,054,820.00	\$5,054,820.00	\$255,620.00	105%
	<i>Charges for Services Totals</i>	\$4,895,624.36	\$5,064,718.02	\$4,799,200.00	\$4,788,320.23	\$5,054,820.00	\$5,054,820.00	\$255,620.00	105%
<i>Interest</i>									
360.100	Interest on Investments	30,352.33	37,849.50	30,000.00	397,263.73	150,000.00	296,172.00	266,172.00	987
360.105	Realized Gain / Loss on Investments	(2,067.75)	(28,667.13)	.00	(1,998.84)	.00	.00	.00	
360.110	Unrealized Gain / Loss on Investments	(28,616.28)	(35,080.65)	.00	33,461.33	.00	.00	.00	
	<i>Interest Totals</i>	(\$331.70)	(\$25,898.28)	\$30,000.00	\$428,726.22	\$150,000.00	\$296,172.00	\$266,172.00	987%
<i>Miscellaneous</i>									
375.200	Sale of Fixed Assets	15,007.00	.00	.00	.00	.00	.00	.00	
375.600	Other Revenues	4,346.68	4,611.37	5,000.00	5,526.59	5,897.00	5,897.00	897.00	118
375.605	Discounts Received	.00	.00	.00	11,776.86	.00	.00	.00	
	<i>Miscellaneous Totals</i>	\$19,353.68	\$4,611.37	\$5,000.00	\$17,303.45	\$5,897.00	\$5,897.00	\$897.00	118%
<i>Appropriation From Fund Balance</i>									
385.100	Appropriation - Fund Bal	.00	.00	(1,378,433.00)	.00	.00	(1,519,785.00)	(141,352.00)	110
	<i>Appropriation From Fund Balance Totals</i>	\$0.00	\$0.00	(\$1,378,433.00)	\$0.00	\$0.00	(\$1,519,785.00)	(\$141,352.00)	110%
	Department <b>001 - Revenues Totals</b>	\$4,939,866.68	\$5,059,270.75	\$3,507,680.00	\$5,274,353.33	\$5,252,530.00	\$3,878,917.00	\$371,237.00	111%
	<b>REVENUE TOTALS</b>	\$4,939,866.68	\$5,059,270.75	\$3,507,680.00	\$5,274,353.33	\$5,252,530.00	\$3,878,917.00	\$371,237.00	111%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund	<b>550 - Water Utility Fund</b>								
	<b>EXPENSE</b>								
	Department <b>560 - Water Utility</b>								
	Sub-Department <b>198 - Transfers</b>								
	<i>Transfers Out</i>								
490.305	Trans-Water Cap Project	.00	.00	.00	.00	.00	150,000.00	150,000.00	
	<i>Transfers Out Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$150,000.00</u>	<u>\$150,000.00</u>	+++
	Sub-Department <b>198 - Transfers Totals</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$150,000.00</u>	<u>\$150,000.00</u>	+++



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>550 - Water Utility Fund</b>									
<b>EXPENSE</b>									
Department <b>560 - Water Utility</b>									
Sub-Department <b>360 - Water/Distribution</b>									
<i>Salaries &amp; Wages</i>									
410.100	Salaries & Wages	244,938.11	230,641.97	389,686.00	257,127.05	412,879.00	412,879.00	23,193.00	106
410.101	Temp Salaries & Wages	.00	9,292.89	.00	1,203.46	.00	.00	.00	
410.140	Overtime	26,959.81	31,223.35	20,000.00	23,887.85	20,000.00	20,000.00	.00	100
410.160	Holiday Pay	12,091.14	11,332.30	.00	13,946.44	.00	.00	.00	
410.170	Annual Leave	11,264.16	30,508.87	27,266.00	14,223.14	27,699.00	27,699.00	433.00	102
410.180	Sick Leave	10,498.74	11,219.72	.00	8,747.93	.00	.00	.00	
<i>Salaries &amp; Wages Totals</i>		<b>\$305,751.96</b>	<b>\$324,219.10</b>	<b>\$436,952.00</b>	<b>\$319,135.87</b>	<b>\$460,578.00</b>	<b>\$460,578.00</b>	<b>\$23,626.00</b>	<b>105%</b>
<i>Employee Benefits</i>									
420.110	Health Insurance	163,912.70	142,257.40	280,719.00	173,749.05	291,072.00	291,072.00	10,353.00	104
420.120	Social Security	24,944.42	24,409.94	31,341.00	24,388.54	33,115.00	33,115.00	1,774.00	106
420.130	Retirement Contributions	62,474.09	59,158.26	90,131.00	74,085.97	92,213.00	92,213.00	2,082.00	102
420.132	PERS Obligation Enterpr	18,529.86	21,731.68	20,485.00	6,718.43	12,994.00	12,994.00	(7,491.00)	63
420.133	GASB - Pension Expense	25,113.00	(122,918.00)	.00	.00	.00	.00	.00	
420.135	Uniforms	1,412.33	372.23	1,000.00	718.91	2,000.00	2,000.00	1,000.00	200
420.150	Unemployment Compensation	333.04	.00	.00	.00	.00	.00	.00	
420.200	Workmens Compensation	10,424.14	9,120.70	13,146.00	9,965.56	15,241.00	15,241.00	2,095.00	116
<i>Employee Benefits Totals</i>		<b>\$307,143.58</b>	<b>\$134,132.21</b>	<b>\$436,822.00</b>	<b>\$289,626.46</b>	<b>\$446,635.00</b>	<b>\$446,635.00</b>	<b>\$9,813.00</b>	<b>102%</b>
<i>Professional Services</i>									
430.110	Professional Services	4,010.00	4,833.20	10,000.00	955.76	10,000.00	10,000.00	.00	100
430.160	Bankcard Services	23,999.23	32,296.03	15,000.00	27,275.66	15,000.00	15,000.00	.00	100
<i>Professional Services Totals</i>		<b>\$28,009.23</b>	<b>\$37,129.23</b>	<b>\$25,000.00</b>	<b>\$28,231.42</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>	<b>\$0.00</b>	<b>100%</b>
<i>Support Goods &amp; Services</i>									
450.110	Insurance & Bonding	132,699.00	165,341.00	213,375.00	157,684.00	196,516.00	196,516.00	(16,859.00)	92
450.115	Telephone	1,825.89	1,868.89	1,700.00	1,510.29	1,700.00	1,700.00	.00	100
450.120	Advertising	250.00	60.00	250.00	90.00	250.00	250.00	.00	100
450.130	Dues & Subscriptions	.00	.00	500.00	851.12	1,500.00	1,500.00	1,000.00	300
450.134	Travel	.00	.00	1,500.00	.00	1,500.00	1,500.00	.00	100
450.135	Training & Certifications	100.00	350.00	5,000.00	.00	5,000.00	5,000.00	.00	100
450.310	Supplies	12,501.75	33,592.45	25,000.00	20,149.84	25,000.00	25,000.00	.00	100
450.315	Health & Safety Supplies	3,019.53	1,365.21	1,500.00	1,352.19	1,500.00	1,500.00	.00	100





Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>550 - Water Utility Fund</b>									
EXPENSE									
Department <b>560 - Water Utility</b>									
Sub-Department <b>360 - Water/Distribution</b>									
Support Goods & Services									
450.330	Vehicle Fuel	3,845.52	6,219.23	6,000.00	8,933.06	9,000.00	9,000.00	3,000.00	150
<i>Support Goods &amp; Services Totals</i>		<u>\$154,241.69</u>	<u>\$208,796.78</u>	<u>\$254,825.00</u>	<u>\$190,570.50</u>	<u>\$241,966.00</u>	<u>\$241,966.00</u>	<u>(\$12,859.00)</u>	<u>95%</u>
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	10,076.41	10,114.93	14,000.00	9,932.49	14,000.00	14,000.00	.00	100
450.550	R & M Vehicle	5,185.75	744.14	2,000.00	103.69	2,000.00	2,000.00	.00	100
<i>Repairs &amp; Maintenance Totals</i>		<u>\$15,262.16</u>	<u>\$10,859.07</u>	<u>\$16,000.00</u>	<u>\$10,036.18</u>	<u>\$16,000.00</u>	<u>\$16,000.00</u>	<u>\$0.00</u>	<u>100%</u>
<i>Utility Services</i>									
455.100	Public Utility Service	290,276.60	336,005.94	300,000.00	272,044.87	300,000.00	300,000.00	.00	100
455.115	Utilities - Fuel	1,954.52	.00	2,500.00	.00	2,500.00	2,500.00	.00	100
<i>Utility Services Totals</i>		<u>\$292,231.12</u>	<u>\$336,005.94</u>	<u>\$302,500.00</u>	<u>\$272,044.87</u>	<u>\$302,500.00</u>	<u>\$302,500.00</u>	<u>\$0.00</u>	<u>100%</u>
<i>Capital Outlays</i>									
470.115	Bldg Improv < \$5000	.00	.00	.00	715.01	.00	.00	.00	
470.125	Mach&Equip Less \$5000	4,981.83	5,677.96	10,000.00	8,103.97	10,000.00	10,000.00	.00	100
470.126	Mach&Equip Greater \$5000	.00	.00	.00	6,450.00	10,000.00	10,000.00	10,000.00	
<i>Capital Outlays Totals</i>		<u>\$4,981.83</u>	<u>\$5,677.96</u>	<u>\$10,000.00</u>	<u>\$15,268.98</u>	<u>\$20,000.00</u>	<u>\$20,000.00</u>	<u>\$10,000.00</u>	<u>200%</u>
<i>Vehicle Replacement Fund</i>									
470.135	Vehicle Replace 550	14,376.91	25,311.00	14,377.00	25,311.00	25,302.00	25,302.00	10,925.00	176
<i>Vehicle Replacement Fund Totals</i>		<u>\$14,376.91</u>	<u>\$25,311.00</u>	<u>\$14,377.00</u>	<u>\$25,311.00</u>	<u>\$25,302.00</u>	<u>\$25,302.00</u>	<u>\$10,925.00</u>	<u>176%</u>
<i>Depreciation Expense</i>									
472.100	Depreciation Expense	904,546.26	1,007,005.67	904,980.00	751,859.29	998,388.00	998,388.00	93,408.00	110
<i>Depreciation Expense Totals</i>		<u>\$904,546.26</u>	<u>\$1,007,005.67</u>	<u>\$904,980.00</u>	<u>\$751,859.29</u>	<u>\$998,388.00</u>	<u>\$998,388.00</u>	<u>\$93,408.00</u>	<u>110%</u>
<i>Interest Expense</i>									
475.200	Interest Expense	48,251.64	44,797.31	43,079.00	43,077.70	39,585.00	39,585.00	(3,494.00)	92
<i>Interest Expense Totals</i>		<u>\$48,251.64</u>	<u>\$44,797.31</u>	<u>\$43,079.00</u>	<u>\$43,077.70</u>	<u>\$39,585.00</u>	<u>\$39,585.00</u>	<u>(\$3,494.00)</u>	<u>92%</u>
<i>Interfund Charges</i>									
480.210	Administrative Services	141,939.00	111,841.00	105,669.00	105,669.00	105,669.00	162,569.00	56,900.00	154
480.220	Financial Services	36,962.00	34,574.00	46,121.00	46,121.00	46,121.00	47,841.00	1,720.00	104
480.225	Public Works Services	6,087.00	5,829.00	6,596.00	6,596.00	6,596.00	5,291.00	(1,305.00)	80
480.305	Water Sales Fee	488,586.16	505,958.10	440,000.00	502,347.23	440,000.00	440,000.00	.00	100
<i>Interfund Charges Totals</i>		<u>\$673,574.16</u>	<u>\$658,202.10</u>	<u>\$598,386.00</u>	<u>\$660,733.23</u>	<u>\$598,386.00</u>	<u>\$655,701.00</u>	<u>\$57,315.00</u>	<u>110%</u>
Sub-Department <b>360 - Water/Distribution Totals</b>		<u>\$2,748,370.54</u>	<u>\$2,792,136.37</u>	<u>\$3,042,921.00</u>	<u>\$2,605,895.50</u>	<u>\$3,174,340.00</u>	<u>\$3,231,655.00</u>	<u>\$188,734.00</u>	<u>106%</u>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund 550 - Water Utility Fund									
EXPENSE									
Department 560 - Water Utility									
Sub-Department 365 - Water Treatment									
Salaries & Wages									
410.100	Salaries & Wages	77,642.09	63,850.53	83,575.00	29,320.57	51,461.00	51,461.00	(32,114.00)	62
410.140	Overtime	6,796.65	7,560.90	5,000.00	4,121.40	5,000.00	5,000.00	.00	100
410.160	Holiday Pay	3,747.83	3,752.22	.00	976.64	.00	.00	.00	
410.170	Annual Leave	11,380.19	8,543.67	10,614.00	1,443.34	2,902.00	2,902.00	(7,712.00)	27
410.180	Sick Leave	.00	.00	.00	618.76	.00	.00	.00	
	<i>Salaries &amp; Wages Totals</i>	\$99,566.76	\$83,707.32	\$99,189.00	\$36,480.71	\$59,363.00	\$59,363.00	(\$39,826.00)	60%
<i>Employee Benefits</i>									
420.110	Health Insurance	34,891.32	31,743.59	35,138.00	8,978.73	20,192.00	20,192.00	(14,946.00)	57
420.120	Social Security	7,065.25	8,024.25	6,776.00	2,790.78	4,319.00	4,319.00	(2,457.00)	64
420.130	Retirement Contributions	19,723.05	18,811.45	19,487.00	8,327.36	12,421.00	12,421.00	(7,066.00)	64
420.132	PERS Obligation Enterpr	7,887.48	7,369.96	4,429.00	.00	1,750.00	1,750.00	(2,679.00)	40
420.135	Uniforms	.00	.00	500.00	499.75	500.00	500.00	.00	100
420.200	Workmens Compensation	2,902.25	2,758.33	2,922.00	1,123.62	1,913.00	1,913.00	(1,009.00)	65
	<i>Employee Benefits Totals</i>	\$72,469.35	\$68,707.58	\$69,252.00	\$21,720.24	\$41,095.00	\$41,095.00	(\$28,157.00)	59%
<i>Professional Services</i>									
430.110	Professional Services	6,261.98	4,150.17	7,000.00	3,212.77	20,000.00	20,000.00	13,000.00	286
	<i>Professional Services Totals</i>	\$6,261.98	\$4,150.17	\$7,000.00	\$3,212.77	\$20,000.00	\$20,000.00	\$13,000.00	286%
<i>Support Goods &amp; Services</i>									
450.130	Dues & Subscriptions	1,700.00	1,323.00	1,500.00	365.00	1,500.00	1,500.00	.00	100
450.134	Travel	.00	.00	1,000.00	.00	1,000.00	1,000.00	.00	100
450.135	Training & Certifications	.00	100.00	2,000.00	550.00	2,000.00	2,000.00	.00	100
450.310	Supplies	6,021.76	8,647.41	5,000.00	5,309.70	10,000.00	10,000.00	5,000.00	200
450.315	Health & Safety Supplies	1,012.11	21.49	1,000.00	1,088.44	2,000.00	2,000.00	1,000.00	200
450.330	Vehicle Fuel	1,287.90	2,394.13	2,500.00	1,857.89	2,500.00	2,500.00	.00	100
450.370	Chemicals	53,572.20	63,653.68	60,000.00	84,304.12	75,000.00	75,000.00	15,000.00	125
	<i>Support Goods &amp; Services Totals</i>	\$63,593.97	\$76,139.71	\$73,000.00	\$93,475.15	\$94,000.00	\$94,000.00	\$21,000.00	129%
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	13,023.74	14,428.23	10,000.00	6,253.59	15,000.00	15,000.00	5,000.00	150
450.530	Repair & Maintenance-Bldg	24.49	5,278.57	2,000.00	705.39	2,000.00	2,000.00	.00	100
	<i>Repairs &amp; Maintenance Totals</i>	\$13,048.23	\$19,706.80	\$12,000.00	\$6,958.98	\$17,000.00	\$17,000.00	\$5,000.00	142%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>550 - Water Utility Fund</b>									
<b>EXPENSE</b>									
Department <b>560 - Water Utility</b>									
Sub-Department <b>365 - Water Treatment</b>									
<i>Utility Services</i>									
455.100	Public Utility Service	56,781.63	59,769.49	62,000.00	49,691.28	62,000.00	62,000.00	.00	100
	<i>Utility Services Totals</i>	<u>\$56,781.63</u>	<u>\$59,769.49</u>	<u>\$62,000.00</u>	<u>\$49,691.28</u>	<u>\$62,000.00</u>	<u>\$62,000.00</u>	<u>\$0.00</u>	<u>100%</u>
<i>Capital Outlays</i>									
470.116	Bldg Improv > \$5000	.00	500.00	.00	.00	.00	.00	.00	
470.125	Mach&Equip Less \$5000	.00	823.99	1,000.00	526.97	1,500.00	1,500.00	500.00	150
	<i>Capital Outlays Totals</i>	<u>\$0.00</u>	<u>\$1,323.99</u>	<u>\$1,000.00</u>	<u>\$526.97</u>	<u>\$1,500.00</u>	<u>\$1,500.00</u>	<u>\$500.00</u>	<u>150%</u>
<i>Interfund Charges</i>									
480.210	Administrative Services	141,939.00	111,841.00	105,669.00	105,669.00	105,669.00	162,569.00	56,900.00	154
480.220	Financial Services	18,269.00	16,300.00	29,053.00	29,053.00	29,053.00	34,444.00	5,391.00	119
480.225	Public Works Services	6,087.00	5,829.00	6,596.00	6,596.00	6,596.00	5,291.00	(1,305.00)	80
	<i>Interfund Charges Totals</i>	<u>\$166,295.00</u>	<u>\$133,970.00</u>	<u>\$141,318.00</u>	<u>\$141,318.00</u>	<u>\$141,318.00</u>	<u>\$202,304.00</u>	<u>\$60,986.00</u>	<u>143%</u>
	Sub-Department <b>365 - Water Treatment Totals</b>	<u>\$478,016.92</u>	<u>\$447,475.06</u>	<u>\$464,759.00</u>	<u>\$353,384.10</u>	<u>\$436,276.00</u>	<u>\$497,262.00</u>	<u>\$32,503.00</u>	<u>107%</u>
	Department <b>560 - Water Utility Totals</b>	<u>\$3,226,387.46</u>	<u>\$3,239,611.43</u>	<u>\$3,507,680.00</u>	<u>\$2,959,279.60</u>	<u>\$3,610,616.00</u>	<u>\$3,878,917.00</u>	<u>\$371,237.00</u>	<u>111%</u>
	<b>EXPENSE TOTALS</b>	<u>\$3,226,387.46</u>	<u>\$3,239,611.43</u>	<u>\$3,507,680.00</u>	<u>\$2,959,279.60</u>	<u>\$3,610,616.00</u>	<u>\$3,878,917.00</u>	<u>\$371,237.00</u>	<u>111%</u>
Fund <b>550 - Water Utility Fund Totals</b>									
	<b>REVENUE TOTALS</b>	<u>\$4,939,866.68</u>	<u>\$5,059,270.75</u>	<u>\$3,507,680.00</u>	<u>\$5,274,353.33</u>	<u>\$5,252,530.00</u>	<u>\$3,878,917.00</u>	<u>\$371,237.00</u>	<u>111%</u>
	<b>EXPENSE TOTALS</b>	<u>\$3,226,387.46</u>	<u>\$3,239,611.43</u>	<u>\$3,507,680.00</u>	<u>\$2,959,279.60</u>	<u>\$3,610,616.00</u>	<u>\$3,878,917.00</u>	<u>\$371,237.00</u>	<u>111%</u>
	Fund <b>550 - Water Utility Fund Totals</b>	<u>\$1,713,479.22</u>	<u>\$1,819,659.32</u>	<u>\$0.00</u>	<u>\$2,315,073.73</u>	<u>\$1,641,914.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>570 - Sewer Utility Fund</b>									
<b>REVENUE</b>									
Department <b>001 - Revenues</b>									
<i>Intergovernmental Revenue</i>									
330.100	PERS Relief	70,427.68	53,839.95	33,841.00	15,359.94	24,338.00	24,338.00	(9,503.00)	72
330.101	GASB - PERS on Behalf Revenues	(14,796.00)	(82,592.00)	.00	.00	.00	.00	.00	
	<i>Intergovernmental Revenue Totals</i>	\$55,631.68	(\$28,752.05)	\$33,841.00	\$15,359.94	\$24,338.00	\$24,338.00	(\$9,503.00)	72%
<i>Charges for Services</i>									
<i>Public Works</i>									
340.851	Sewer Service Chg - City	3,119,505.06	3,347,050.67	3,382,636.00	3,278,994.08	3,559,448.00	3,559,448.00	176,812.00	105
340.852	Sewer Service Chg - Boro	1,773,241.80	1,913,153.62	1,894,043.00	1,837,892.97	1,993,045.00	1,993,045.00	99,002.00	105
340.860	Sewer Service - Hookup	14,833.89	201.95	10,300.00	13,237.99	10,838.00	10,838.00	538.00	105
340.878	Sanitary Sewer Discharge	.00	.00	.00	4,540.90	.00	.00	.00	
340.879	Septic Tank Discharge	95,185.26	86,394.66	80,000.00	64,802.23	84,182.00	84,182.00	4,182.00	105
340.880	Lab Testing Fee	34,326.00	35,440.00	27,000.00	37,030.00	28,411.00	28,411.00	1,411.00	105
340.881	Sewer Compost Sales	3,915.00	6,405.00	5,000.00	1,440.00	5,261.00	5,261.00	261.00	105
340.882	Sewer Call Outs	.00	100.00	.00	200.00	.00	.00	.00	
	<i>Public Works Totals</i>	\$5,041,007.01	\$5,388,745.90	\$5,398,979.00	\$5,238,138.17	\$5,681,185.00	\$5,681,185.00	\$282,206.00	105%
	<i>Charges for Services Totals</i>	\$5,041,007.01	\$5,388,745.90	\$5,398,979.00	\$5,238,138.17	\$5,681,185.00	\$5,681,185.00	\$282,206.00	105%
<i>Interest</i>									
360.100	Interest on Investments	18,368.98	17,126.61	20,000.00	176,414.60	50,000.00	135,803.00	115,803.00	679
360.105	Realized Gain / Loss on Investments	(872.94)	(13,212.74)	.00	(907.33)	.00	.00	.00	
360.110	Unrealized Gain / Loss on Investments	(17,875.48)	(15,477.34)	.00	14,920.94	.00	.00	.00	
	<i>Interest Totals</i>	(\$379.44)	(\$11,563.47)	\$20,000.00	\$190,428.21	\$50,000.00	\$135,803.00	\$115,803.00	679%
<i>Miscellaneous</i>									
375.200	Sale of Fixed Assets	1,944.00	.00	.00	.00	.00	.00	.00	
375.600	Other Revenues	18,077.60	5,456.92	5,000.00	53.00	4,535.00	4,535.00	(465.00)	91
375.605	Discounts Received	.00	.00	.00	30,471.81	.00	.00	.00	
	<i>Miscellaneous Totals</i>	\$20,021.60	\$5,456.92	\$5,000.00	\$30,524.81	\$4,535.00	\$4,535.00	(\$465.00)	91%
<i>Appropriation From Fund Balance</i>									
385.100	Appropriation - Fund Bal	.00	.00	(337,002.00)	.00	.00	(976,227.00)	(639,225.00)	290
	<i>Appropriation From Fund Balance Totals</i>	\$0.00	\$0.00	(\$337,002.00)	\$0.00	\$0.00	(\$976,227.00)	(\$639,225.00)	290%
<i>Transfers In</i>									
390.300	Transfer from Gen Cap Prj	97,862.00	.00	.00	.00	.00	.00	.00	
	<i>Transfers In Totals</i>	\$97,862.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	<b>Department 001 - Revenues Totals</b>	\$5,214,142.85	\$5,353,887.30	\$5,120,818.00	\$5,474,451.13	\$5,760,058.00	\$4,869,634.00	(\$251,184.00)	95%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund 570 - Sewer Utility Fund									
	REVENUE TOTALS	\$5,214,142.85	\$5,353,887.30	\$5,120,818.00	\$5,474,451.13	\$5,760,058.00	\$4,869,634.00	(\$251,184.00)	95%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund	<b>570 - Sewer Utility Fund</b>								
	<b>EXPENSE</b>								
	Department <b>580 - Sewer Utility</b>								
	Sub-Department <b>198 - Transfers</b>								
	<i>Transfers Out</i>								
490.306	Trans-Sewer Cap Project	2,682,279.88	.00	550,000.00	620,000.00	.00	.00	(550,000.00)	
	<i>Transfers Out Totals</i>	<u>\$2,682,279.88</u>	<u>\$0.00</u>	<u>\$550,000.00</u>	<u>\$620,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$550,000.00)</u>	<u>0%</u>
	Sub-Department <b>198 - Transfers Totals</b>	<u>\$2,682,279.88</u>	<u>\$0.00</u>	<u>\$550,000.00</u>	<u>\$620,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$550,000.00)</u>	<u>0%</u>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>570 - Sewer Utility Fund</b>									
<b>EXPENSE</b>									
Department <b>580 - Sewer Utility</b>									
Sub-Department <b>380 - Sewer/Collection</b>									
<i>Salaries &amp; Wages</i>									
410.100	Salaries & Wages	73,903.96	63,644.68	84,095.00	64,862.12	92,298.00	92,298.00	8,203.00	110
410.140	Overtime	8,474.05	8,748.42	2,500.00	5,852.26	2,500.00	2,500.00	.00	100
410.160	Holiday Pay	3,801.72	3,577.46	.00	3,464.04	.00	.00	.00	
410.170	Annual Leave	8,910.28	8,686.47	8,736.00	4,909.43	8,735.00	8,735.00	(1.00)	100
410.180	Sick Leave	2,385.32	3,213.33	.00	3,664.37	.00	.00	.00	
<i>Salaries &amp; Wages Totals</i>		<b>\$97,475.33</b>	<b>\$87,870.36</b>	<b>\$95,331.00</b>	<b>\$82,752.22</b>	<b>\$103,533.00</b>	<b>\$103,533.00</b>	<b>\$8,202.00</b>	<b>109%</b>
<i>Employee Benefits</i>									
420.110	Health Insurance	34,891.32	34,259.38	59,741.00	42,953.16	47,260.00	47,260.00	(12,481.00)	79
420.120	Social Security	7,319.95	7,000.36	6,625.00	6,330.55	7,252.00	7,252.00	627.00	109
420.130	Retirement Contributions	20,118.08	20,108.95	19,051.00	18,205.50	20,856.00	20,856.00	1,805.00	109
420.132	PERS Obligation Enterpr	7,961.86	9,886.69	4,330.00	1,876.71	3,095.00	3,095.00	(1,235.00)	71
420.133	GASB - Pension Expense	5,822.00	(28,497.00)	.00	.00	.00	.00	.00	
420.135	Uniforms	936.86	252.27	1,000.00	928.78	1,000.00	1,000.00	.00	100
420.200	Workmens Compensation	2,691.79	2,424.56	2,334.00	2,300.54	2,648.00	2,648.00	314.00	113
<i>Employee Benefits Totals</i>		<b>\$79,741.86</b>	<b>\$45,435.21</b>	<b>\$93,081.00</b>	<b>\$72,595.24</b>	<b>\$82,111.00</b>	<b>\$82,111.00</b>	<b>(\$10,970.00)</b>	<b>88%</b>
<i>Professional Services</i>									
430.110	Professional Services	675.00	3,150.00	1,500.00	600.00	1,500.00	1,500.00	.00	100
430.160	Bankcard Services	24,101.88	32,422.27	22,000.00	27,170.77	22,000.00	22,000.00	.00	100
<i>Professional Services Totals</i>		<b>\$24,776.88</b>	<b>\$35,572.27</b>	<b>\$23,500.00</b>	<b>\$27,770.77</b>	<b>\$23,500.00</b>	<b>\$23,500.00</b>	<b>\$0.00</b>	<b>100%</b>
<i>Support Goods &amp; Services</i>									
450.130	Dues & Subscriptions	.00	1,534.50	1,000.00	1,072.62	1,000.00	1,000.00	.00	100
450.134	Travel	.00	.00	2,000.00	.00	2,000.00	2,000.00	.00	100
450.135	Training & Certifications	385.00	300.00	2,000.00	.00	2,000.00	2,000.00	.00	100
450.310	Supplies	9,952.17	8,326.52	12,000.00	21,204.56	12,000.00	12,000.00	.00	100
450.315	Health & Safety Supplies	2,226.34	1,698.70	2,700.00	3,204.87	2,700.00	2,700.00	.00	100
450.330	Vehicle Fuel	5,716.81	9,554.29	8,000.00	11,214.48	8,000.00	8,000.00	.00	100
<i>Support Goods &amp; Services Totals</i>		<b>\$18,280.32</b>	<b>\$21,414.01</b>	<b>\$27,700.00</b>	<b>\$36,696.53</b>	<b>\$27,700.00</b>	<b>\$27,700.00</b>	<b>\$0.00</b>	<b>100%</b>
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	38,334.14	22,627.70	15,000.00	20,776.14	15,000.00	15,000.00	.00	100
450.550	R & M Vehicle	1,976.51	446.36	2,500.00	469.08	2,500.00	2,500.00	.00	100



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund	<b>570 - Sewer Utility Fund</b>								
	<b>EXPENSE</b>								
	Department <b>580 - Sewer Utility</b>								
	Sub-Department <b>380 - Sewer/Collection</b>								
	<i>Repairs &amp; Maintenance Totals</i>	\$40,310.65	\$23,074.06	\$17,500.00	\$21,245.22	\$17,500.00	\$17,500.00	\$0.00	100%
	<i>Capital Outlays</i>								
470.125	Mach&Equip Less \$5000	334.97	1,260.20	2,000.00	.00	2,000.00	2,000.00	.00	100
470.126	Mach&Equip Greater \$5000	938.00	.00	.00	.00	.00	.00	.00	
	<i>Capital Outlays Totals</i>	\$1,272.97	\$1,260.20	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	100%
	<i>Vehicle Replacement Fund</i>								
470.136	Vehicle Replace 570	17,560.56	43,375.72	17,561.00	34,582.40	34,152.00	34,152.00	16,591.00	194
	<i>Vehicle Replacement Fund Totals</i>	\$17,560.56	\$43,375.72	\$17,561.00	\$34,582.40	\$34,152.00	\$34,152.00	\$16,591.00	194%
	<i>Interfund Charges</i>								
480.210	Administrative Services	175,374.00	73,630.00	73,042.00	73,042.00	73,042.00	110,998.00	37,956.00	152
480.220	Financial Services	26,577.00	24,713.00	47,405.00	47,405.00	47,405.00	37,293.00	(10,112.00)	79
480.225	Public Works Services	6,087.00	5,829.00	6,596.00	6,596.00	6,596.00	5,291.00	(1,305.00)	80
480.306	Sewer Sales Fee	489,274.69	526,029.90	390,000.00	558,336.29	390,000.00	390,000.00	.00	100
	<i>Interfund Charges Totals</i>	\$697,312.69	\$630,201.90	\$517,043.00	\$685,379.29	\$517,043.00	\$543,582.00	\$26,539.00	105%
	Sub-Department <b>380 - Sewer/Collection Totals</b>	\$976,731.26	\$888,203.73	\$793,716.00	\$961,021.67	\$807,539.00	\$834,078.00	\$40,362.00	105%





Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>570 - Sewer Utility Fund</b>									
<b>EXPENSE</b>									
Department <b>580 - Sewer Utility</b>									
Sub-Department <b>385 - Wastewater Treatment</b>									
<i>Salaries &amp; Wages</i>									
410.100	Salaries & Wages	466,068.00	404,769.44	591,209.00	400,872.16	609,888.00	609,888.00	18,679.00	103
410.101	Temp Salaries & Wages	.00	9,292.80	.00	1,203.46	.00	.00	.00	
410.140	Overtime	26,673.68	26,425.88	19,000.00	26,618.86	25,000.00	25,000.00	6,000.00	132
410.160	Holiday Pay	23,193.15	21,545.67	.00	20,868.18	.00	.00	.00	
410.170	Annual Leave	50,975.41	50,903.60	46,574.00	41,669.03	52,585.00	52,585.00	6,011.00	113
410.180	Sick Leave	18,035.68	21,106.61	.00	17,183.95	.00	.00	.00	
	<i>Salaries &amp; Wages Totals</i>	<b>\$584,945.92</b>	<b>\$534,044.00</b>	<b>\$656,783.00</b>	<b>\$508,415.64</b>	<b>\$687,473.00</b>	<b>\$687,473.00</b>	<b>\$30,690.00</b>	<b>105%</b>
<i>Employee Benefits</i>									
420.110	Health Insurance	288,848.33	264,014.74	473,606.00	317,641.36	406,061.00	406,061.00	(67,545.00)	86
420.120	Social Security	44,263.97	41,918.79	46,681.00	38,849.42	48,569.00	48,569.00	1,888.00	104
420.130	Retirement Contributions	116,031.74	110,181.69	134,246.00	100,422.20	136,654.00	136,654.00	2,408.00	102
420.132	PERS Obligation Enterpr	51,244.99	39,235.85	26,624.00	12,284.54	19,379.00	19,379.00	(7,245.00)	73
420.133	GASB - Pension Expense	28,722.00	(140,582.00)	.00	.00	.00	.00	.00	
420.135	Uniforms	2,110.73	.00	1,000.00	998.50	2,000.00	2,000.00	1,000.00	200
420.200	Workmens Compensation	15,356.48	13,557.55	16,763.00	13,464.74	18,225.00	18,225.00	1,462.00	109
	<i>Employee Benefits Totals</i>	<b>\$546,578.24</b>	<b>\$328,326.62</b>	<b>\$698,920.00</b>	<b>\$483,660.76</b>	<b>\$630,888.00</b>	<b>\$630,888.00</b>	<b>(\$68,032.00)</b>	<b>90%</b>
<i>Professional Services</i>									
430.110	Professional Services	21,132.91	41,987.09	20,000.00	15,111.70	20,000.00	20,000.00	.00	100
	<i>Professional Services Totals</i>	<b>\$21,132.91</b>	<b>\$41,987.09</b>	<b>\$20,000.00</b>	<b>\$15,111.70</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$0.00</b>	<b>100%</b>
<i>Support Goods &amp; Services</i>									
450.110	Insurance & Bonding	119,302.00	155,771.00	214,610.00	158,597.00	164,475.00	164,475.00	(50,135.00)	77
450.115	Telephone	20,585.17	20,454.48	21,000.00	18,729.64	21,000.00	21,000.00	.00	100
450.130	Dues & Subscriptions	.00	.00	500.00	.00	500.00	500.00	.00	100
450.134	Travel	2,057.07	.00	2,000.00	1,823.49	6,000.00	6,000.00	4,000.00	300
450.135	Training & Certifications	300.00	753.00	5,000.00	1,494.00	5,000.00	5,000.00	.00	100
450.310	Supplies	26,282.22	35,551.64	30,000.00	27,330.06	30,000.00	30,000.00	.00	100
450.315	Health & Safety Supplies	3,742.53	4,069.90	5,000.00	6,229.35	10,000.00	10,000.00	5,000.00	200
450.330	Vehicle Fuel	1,988.35	3,674.85	4,000.00	7,019.06	10,000.00	10,000.00	6,000.00	250
450.370	Chemicals	20,228.22	19,953.40	22,000.00	23,491.74	30,000.00	30,000.00	8,000.00	136
	<i>Support Goods &amp; Services Totals</i>	<b>\$194,485.56</b>	<b>\$240,228.27</b>	<b>\$304,110.00</b>	<b>\$244,714.34</b>	<b>\$276,975.00</b>	<b>\$276,975.00</b>	<b>(\$27,135.00)</b>	<b>91%</b>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>570 - Sewer Utility Fund</b>									
<b>EXPENSE</b>									
Department <b>580 - Sewer Utility</b>									
Sub-Department <b>385 - Wastewater Treatment</b>									
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	104,368.75	43,082.35	40,000.00	22,397.89	40,000.00	40,000.00	.00	100
450.530	Repair & Maintenance-Bldg	1,894.82	4,268.93	5,000.00	11,021.97	50,000.00	50,000.00	45,000.00	1,000
450.550	R & M Vehicle	65.24	57.14	100.00	380.71	100.00	100.00	.00	100
<i>Repairs &amp; Maintenance Totals</i>		\$106,328.81	\$47,408.42	\$45,100.00	\$33,800.57	\$90,100.00	\$90,100.00	\$45,000.00	200%
<i>Utility Services</i>									
455.100	Public Utility Service	193,263.83	192,724.98	190,000.00	157,152.64	190,000.00	190,000.00	.00	100
455.115	Utilities - Fuel	31,900.84	42,695.33	40,000.00	62,644.83	60,000.00	60,000.00	20,000.00	150
455.135	Biosolid Disposal	24,312.65	21,991.25	20,000.00	15,961.45	20,000.00	20,000.00	.00	100
<i>Utility Services Totals</i>		\$249,477.32	\$257,411.56	\$250,000.00	\$235,758.92	\$270,000.00	\$270,000.00	\$20,000.00	108%
<i>Administrative Services</i>									
460.121	Bad Debt Expense	.00	.00	.00	.00	5,000.00	5,000.00	5,000.00	
460.130	Fines and Penalties	.00	.00	.00	23,000.00	.00	.00	.00	
<i>Administrative Services Totals</i>		\$0.00	\$0.00	\$0.00	\$23,000.00	\$5,000.00	\$5,000.00	\$5,000.00	+++
<i>Capital Outlays</i>									
470.125	Mach&Equip Less \$5000	1,379.83	4,907.94	9,000.00	5,591.12	9,000.00	9,000.00	.00	100
470.126	Mach&Equip Greater \$5000	.00	1,581.00	.00	.00	.00	.00	.00	
<i>Capital Outlays Totals</i>		\$1,379.83	\$6,488.94	\$9,000.00	\$5,591.12	\$9,000.00	\$9,000.00	\$0.00	100%
<i>Vehicle Replacement Fund</i>									
470.136	Vehicle Replace 570	2,881.48	26,379.96	28,118.00	37,000.20	50,656.00	50,656.00	22,538.00	180
<i>Vehicle Replacement Fund Totals</i>		\$2,881.48	\$26,379.96	\$28,118.00	\$37,000.20	\$50,656.00	\$50,656.00	\$22,538.00	180%
<i>Depreciation Expense</i>									
472.100	Depreciation Expense	900,948.48	1,078,939.00	943,548.00	853,615.67	1,104,899.00	1,104,899.00	161,351.00	117
<i>Depreciation Expense Totals</i>		\$900,948.48	\$1,078,939.00	\$943,548.00	\$853,615.67	\$1,104,899.00	\$1,104,899.00	\$161,351.00	117%
<i>Interest Expense</i>									
475.200	Interest Expense	51,519.08	74,689.52	77,010.00	77,007.22	71,808.00	71,808.00	(5,202.00)	93
<i>Interest Expense Totals</i>		\$51,519.08	\$74,689.52	\$77,010.00	\$77,007.22	\$71,808.00	\$71,808.00	(\$5,202.00)	93%
<i>Interfund Charges</i>									
480.210	Administrative Services	.00	73,630.00	73,042.00	73,042.00	73,042.00	110,998.00	37,956.00	152
480.220	Financial Services	80,051.00	71,826.00	123,201.00	123,201.00	123,201.00	157,730.00	34,529.00	128
480.225	Public Works Services	6,087.00	5,829.00	6,596.00	6,596.00	6,596.00	5,291.00	(1,305.00)	80
480.230	Engineering Services	.00	668,417.07	.00	.00	.00	.00	.00	



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund	<b>570 - Sewer Utility Fund</b>								
	<b>EXPENSE</b>								
	Department <b>580 - Sewer Utility</b>								
	Sub-Department <b>385 - Wastewater Treatment</b>								
	<i>Interfund Charges</i>								
	<i>Interfund Charges Totals</i>	\$86,138.00	\$819,702.07	\$202,839.00	\$202,839.00	\$202,839.00	\$274,019.00	\$71,180.00	135%
	Sub-Department <b>385 - Wastewater Treatment Totals</b>	\$2,745,815.63	\$3,455,605.45	\$3,235,428.00	\$2,720,515.14	\$3,419,638.00	\$3,490,818.00	\$255,390.00	108%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund 570 - Sewer Utility Fund									
EXPENSE									
Department 580 - Sewer Utility									
Sub-Department 390 - Compost									
Salaries & Wages									
410.100	Salaries & Wages	89,086.54	37,384.99	57,746.00	40,853.77	55,142.00	55,142.00	(2,604.00)	95
410.140	Overtime	9,532.83	5,753.18	5,000.00	3,517.44	5,000.00	5,000.00	.00	100
410.160	Holiday Pay	4,609.30	2,601.09	.00	2,200.64	.00	.00	.00	
410.170	Annual Leave	7,332.57	3,196.86	5,227.00	4,341.15	5,660.00	5,660.00	433.00	108
410.180	Sick Leave	3,065.97	3,172.38	.00	1,400.40	.00	.00	.00	
	<i>Salaries &amp; Wages Totals</i>	\$113,627.21	\$52,108.50	\$67,973.00	\$52,313.40	\$65,802.00	\$65,802.00	(\$2,171.00)	97%
<i>Employee Benefits</i>									
420.110	Health Insurance	94,048.39	34,500.18	35,844.00	29,409.90	35,737.00	35,737.00	(107.00)	100
420.120	Social Security	8,704.01	4,177.17	4,418.00	3,986.65	4,601.00	4,601.00	183.00	104
420.130	Retirement Contributions	23,503.21	11,792.55	12,705.00	11,460.63	13,231.00	13,231.00	526.00	104
420.132	PERS Obligation Enterpr	11,220.83	4,717.41	2,888.00	1,198.69	1,864.00	1,864.00	(1,024.00)	65
420.133	GASB - Pension Expense	7,221.00	(35,345.00)	.00	.00	.00	.00	.00	
420.135	Uniforms	.00	.00	500.00	.00	500.00	500.00	.00	100
420.150	Unemployment Compensation	.00	.00	.00	1,468.19	.00	.00	.00	
420.200	Workmens Compensation	3,512.18	1,564.28	1,762.00	1,534.50	1,932.00	1,932.00	170.00	110
	<i>Employee Benefits Totals</i>	\$148,209.62	\$21,406.59	\$58,117.00	\$49,058.56	\$57,865.00	\$57,865.00	(\$252.00)	100%
<i>Professional Services</i>									
430.110	Professional Services	10,603.03	98,356.32	180,000.00	179,705.00	210,000.00	210,000.00	30,000.00	117
	<i>Professional Services Totals</i>	\$10,603.03	\$98,356.32	\$180,000.00	\$179,705.00	\$210,000.00	\$210,000.00	\$30,000.00	117%
<i>Support Goods &amp; Services</i>									
450.115	Telephone	1,491.06	1,419.59	3,000.00	1,314.58	.00	.00	(3,000.00)	
450.120	Advertising	.00	.00	500.00	980.28	.00	.00	(500.00)	
450.130	Dues & Subscriptions	665.00	430.00	1,000.00	850.00	.00	.00	(1,000.00)	
450.135	Training & Certifications	.00	.00	750.00	.00	.00	.00	(750.00)	
450.310	Supplies	5,820.25	1,698.40	1,000.00	971.92	.00	.00	(1,000.00)	
450.315	Health & Safety Supplies	1,345.16	1,565.70	1,000.00	.00	.00	.00	(1,000.00)	
450.330	Vehicle Fuel	4,532.76	6,508.84	3,000.00	6,135.26	5,000.00	5,000.00	2,000.00	167
450.340	Supplies - Wood Chips	24,750.00	16,500.00	30,000.00	15,000.00	.00	.00	(30,000.00)	
	<i>Support Goods &amp; Services Totals</i>	\$38,604.23	\$28,122.53	\$40,250.00	\$25,252.04	\$5,000.00	\$5,000.00	(\$35,250.00)	12%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>570 - Sewer Utility Fund</b>									
<b>EXPENSE</b>									
Department <b>580 - Sewer Utility</b>									
Sub-Department <b>390 - Compost</b>									
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	14,930.32	6,758.63	8,000.00	1,880.16	8,000.00	8,000.00	.00	100
450.530	Repair & Maintenance-Bldg	2,422.17	940.52	1,500.00	1,325.61	1,500.00	1,500.00	.00	100
450.550	R & M Vehicle	872.75	554.91	1,200.00	.00	1,200.00	1,200.00	.00	100
<i>Repairs &amp; Maintenance Totals</i>		\$18,225.24	\$8,254.06	\$10,700.00	\$3,205.77	\$10,700.00	\$10,700.00	\$0.00	100%
<i>Utility Services</i>									
455.100	Public Utility Service	17,821.13	16,323.30	22,800.00	10,073.85	22,800.00	22,800.00	.00	100
<i>Utility Services Totals</i>		\$17,821.13	\$16,323.30	\$22,800.00	\$10,073.85	\$22,800.00	\$22,800.00	\$0.00	100%
<i>Capital Outlays</i>									
470.125	Mach&Equip Less \$5000	3,818.97	484.97	5,000.00	.00	.00	.00	(5,000.00)	
470.126	Mach&Equip Greater \$5000	.00	.00	5,000.00	.00	.00	.00	(5,000.00)	
<i>Capital Outlays Totals</i>		\$3,818.97	\$484.97	\$10,000.00	\$0.00	\$0.00	\$0.00	(\$10,000.00)	0%
<i>Vehicle Replacement Fund</i>									
470.136	Vehicle Replace 570	20,423.12	20,423.12	20,424.00	20,423.12	19,824.00	19,824.00	(600.00)	97
<i>Vehicle Replacement Fund Totals</i>		\$20,423.12	\$20,423.12	\$20,424.00	\$20,423.12	\$19,824.00	\$19,824.00	(\$600.00)	97%
<i>Interfund Charges</i>									
480.210	Administrative Services	87,687.00	73,630.00	73,042.00	73,042.00	73,042.00	110,998.00	37,956.00	152
480.220	Financial Services	26,091.00	24,251.00	51,772.00	51,772.00	51,772.00	35,828.00	(15,944.00)	69
480.225	Public Works Services	6,087.00	5,829.00	6,596.00	6,596.00	6,596.00	5,921.00	(675.00)	90
<i>Interfund Charges Totals</i>		\$119,865.00	\$103,710.00	\$131,410.00	\$131,410.00	\$131,410.00	\$152,747.00	\$21,337.00	116%
Sub-Department <b>390 - Compost Totals</b>		\$491,197.55	\$349,189.39	\$541,674.00	\$471,441.74	\$523,401.00	\$544,738.00	\$3,064.00	101%
Department <b>580 - Sewer Utility Totals</b>		\$6,896,024.32	\$4,692,998.57	\$5,120,818.00	\$4,772,978.55	\$4,750,578.00	\$4,869,634.00	(\$251,184.00)	95%
<b>EXPENSE TOTALS</b>		\$6,896,024.32	\$4,692,998.57	\$5,120,818.00	\$4,772,978.55	\$4,750,578.00	\$4,869,634.00	(\$251,184.00)	95%
Fund <b>570 - Sewer Utility Fund Totals</b>									
<b>REVENUE TOTALS</b>		\$5,214,142.85	\$5,353,887.30	\$5,120,818.00	\$5,474,451.13	\$5,760,058.00	\$4,869,634.00	(\$251,184.00)	95%
<b>EXPENSE TOTALS</b>		\$6,896,024.32	\$4,692,998.57	\$5,120,818.00	\$4,772,978.55	\$4,750,578.00	\$4,869,634.00	(\$251,184.00)	95%
Fund <b>570 - Sewer Utility Fund Totals</b>		(\$1,681,881.47)	\$660,888.73	\$0.00	\$701,472.58	\$1,009,480.00	\$0.00	\$0.00	+++



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund 580	<b>Trident Basin Airport</b>								
	<b>REVENUE</b>								
	Department 001 - Revenues								
	Charges for Services								
	Public Works								
340.575	Pub Wks - Seaplane Moorage	14,332.50	14,378.38	15,000.00	13,308.75	15,000.00	15,000.00	.00	100
	<i>Public Works Totals</i>	<u>\$14,332.50</u>	<u>\$14,378.38</u>	<u>\$15,000.00</u>	<u>\$13,308.75</u>	<u>\$15,000.00</u>	<u>\$15,000.00</u>	<u>\$0.00</u>	<u>100%</u>
	<i>Charges for Services Totals</i>	<u>\$14,332.50</u>	<u>\$14,378.38</u>	<u>\$15,000.00</u>	<u>\$13,308.75</u>	<u>\$15,000.00</u>	<u>\$15,000.00</u>	<u>\$0.00</u>	<u>100%</u>
	Interest								
363.501	GASB87 - Lease Interest Revenue	.00	1,986.36	.00	.00	.00	.00	.00	
	<i>Interest Totals</i>	<u>\$0.00</u>	<u>\$1,986.36</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
	Rents & Royalties								
363.100	Rentals from Others	85,322.41	45,475.72	45,000.00	46,371.38	45,000.00	45,000.00	.00	100
363.500	GASB87 - Rental Income	.00	(14,045.40)	.00	.00	.00	.00	.00	
363.502	GASB87 - Lease Revenue	.00	13,366.65	.00	.00	.00	.00	.00	
	<i>Rents &amp; Royalties Totals</i>	<u>\$85,322.41</u>	<u>\$44,796.97</u>	<u>\$45,000.00</u>	<u>\$46,371.38</u>	<u>\$45,000.00</u>	<u>\$45,000.00</u>	<u>\$0.00</u>	<u>100%</u>
	Appropriation From Fund Balance								
385.100	Appropriation - Fund Bal	.00	.00	255,252.00	.00	.00	261,216.00	5,964.00	102
	<i>Appropriation From Fund Balance Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$255,252.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$261,216.00</u>	<u>\$5,964.00</u>	<u>102%</u>
	Department 001 - Revenues Totals	<u>\$99,654.91</u>	<u>\$61,161.71</u>	<u>\$315,252.00</u>	<u>\$59,680.13</u>	<u>\$60,000.00</u>	<u>\$321,216.00</u>	<u>\$5,964.00</u>	<u>102%</u>
	<b>REVENUE TOTALS</b>	<u>\$99,654.91</u>	<u>\$61,161.71</u>	<u>\$315,252.00</u>	<u>\$59,680.13</u>	<u>\$60,000.00</u>	<u>\$321,216.00</u>	<u>\$5,964.00</u>	<u>102%</u>



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>580 - Trident Basin Airport</b>									
<b>EXPENSE</b>									
Department <b>590 - Trident Basin Airport</b>									
Sub-Department <b>100 - Administration</b>									
<i>Professional Services</i>									
430.110	Professional Services	.00	4,200.00	5,000.00	.00	5,000.00	5,000.00	.00	100
430.160	Bankcard Services	.00	31.16	.00	.00	.00	.00	.00	
	<i>Professional Services Totals</i>	\$0.00	\$4,231.16	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	100%
<i>Support Goods &amp; Services</i>									
450.110	Insurance & Bonding	14,544.00	18,273.00	11,919.00	17,321.00	19,020.00	19,020.00	7,101.00	160
450.170	Security Patrols	3,493.88	3,703.44	3,000.00	1,502.60	3,000.00	3,000.00	.00	100
	<i>Support Goods &amp; Services Totals</i>	\$18,037.88	\$21,976.44	\$14,919.00	\$18,823.60	\$22,020.00	\$22,020.00	\$7,101.00	148%
<i>Repairs &amp; Maintenance</i>									
450.510	Repair & Maintenance	2,821.98	3,080.33	2,000.00	4,507.80	2,000.00	2,000.00	.00	100
	<i>Repairs &amp; Maintenance Totals</i>	\$2,821.98	\$3,080.33	\$2,000.00	\$4,507.80	\$2,000.00	\$2,000.00	\$0.00	100%
<i>Utility Services</i>									
455.100	Public Utility Service	22,432.29	19,354.57	25,000.00	17,026.99	25,000.00	25,000.00	.00	100
	<i>Utility Services Totals</i>	\$22,432.29	\$19,354.57	\$25,000.00	\$17,026.99	\$25,000.00	\$25,000.00	\$0.00	100%
<i>Depreciation Expense</i>									
472.100	Depreciation Expense	248,727.98	248,728.00	248,730.00	186,546.00	248,728.00	248,728.00	(2.00)	100
	<i>Depreciation Expense Totals</i>	\$248,727.98	\$248,728.00	\$248,730.00	\$186,546.00	\$248,728.00	\$248,728.00	(\$2.00)	100%
<i>Interfund Charges</i>									
480.210	Administrative Services	3,016.00	2,360.00	4,273.00	4,273.00	4,273.00	3,800.00	(473.00)	89
480.220	Financial Services	5,355.00	5,085.00	8,734.00	8,734.00	8,734.00	9,377.00	643.00	107
480.225	Public Works Services	6,087.00	5,829.00	6,596.00	6,596.00	6,596.00	5,291.00	(1,305.00)	80
	<i>Interfund Charges Totals</i>	\$14,458.00	\$13,274.00	\$19,603.00	\$19,603.00	\$19,603.00	\$18,468.00	(\$1,135.00)	94%
	Sub-Department <b>100 - Administration Totals</b>	\$306,478.13	\$310,644.50	\$315,252.00	\$246,507.39	\$322,351.00	\$321,216.00	\$5,964.00	102%
	Department <b>590 - Trident Basin Airport Totals</b>	\$306,478.13	\$310,644.50	\$315,252.00	\$246,507.39	\$322,351.00	\$321,216.00	\$5,964.00	102%
	<b>EXPENSE TOTALS</b>	\$306,478.13	\$310,644.50	\$315,252.00	\$246,507.39	\$322,351.00	\$321,216.00	\$5,964.00	102%
	Fund <b>580 - Trident Basin Airport Totals</b>								
	<b>REVENUE TOTALS</b>	\$99,654.91	\$61,161.71	\$315,252.00	\$59,680.13	\$60,000.00	\$321,216.00	\$5,964.00	102%
	<b>EXPENSE TOTALS</b>	\$306,478.13	\$310,644.50	\$315,252.00	\$246,507.39	\$322,351.00	\$321,216.00	\$5,964.00	102%
	Fund <b>580 - Trident Basin Airport Totals</b>	(\$206,823.22)	(\$249,482.79)	\$0.00	(\$186,827.26)	(\$262,351.00)	\$0.00	\$0.00	+++



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund 585 - E-911 Services									
REVENUE									
Department 001 - Revenues									
Intergovernmental Revenue									
330.100	PERS Relief	42,532.96	34,845.95	25,343.00	8,834.77	14,914.00	14,914.00	(10,429.00)	59
330.101	GASB - PERS on Behalf Revenues	(10,424.00)	(58,187.00)	.00	.00	.00	.00	.00	
	<i>Intergovernmental Revenue Totals</i>	\$32,108.96	(\$23,341.05)	\$25,343.00	\$8,834.77	\$14,914.00	\$14,914.00	(\$10,429.00)	59%
Charges for Services									
Borough									
340.230	KIB E911	299,204.65	299,460.17	300,000.00	203,788.66	300,899.00	300,899.00	899.00	100
	<i>Borough Totals</i>	\$299,204.65	\$299,460.17	\$300,000.00	\$203,788.66	\$300,899.00	\$300,899.00	\$899.00	100%
	<i>Charges for Services Totals</i>	\$299,204.65	\$299,460.17	\$300,000.00	\$203,788.66	\$300,899.00	\$300,899.00	\$899.00	100%
Miscellaneous									
375.605	Discounts Received	.00	.00	.00	11,963.67	.00	.00	.00	
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	\$0.00	\$11,963.67	\$0.00	\$0.00	\$0.00	+++
Appropriation From Fund Balance									
385.100	Appropriation - Fund Bal	.00	.00	800,541.00	.00	.00	755,699.00	(44,842.00)	94
	<i>Appropriation From Fund Balance Totals</i>	\$0.00	\$0.00	\$800,541.00	\$0.00	\$0.00	\$755,699.00	(\$44,842.00)	94%
	Department 001 - Revenues Totals	\$331,313.61	\$276,119.12	\$1,125,884.00	\$224,587.10	\$315,813.00	\$1,071,512.00	(\$54,372.00)	95%
	<b>REVENUE TOTALS</b>	\$331,313.61	\$276,119.12	\$1,125,884.00	\$224,587.10	\$315,813.00	\$1,071,512.00	(\$54,372.00)	95%





Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>585 - E-911 Services</b>									
<b>EXPENSE</b>									
Department <b>595 - E-911 Services</b>									
Sub-Department <b>100 - Administration</b>									
<i>Salaries &amp; Wages</i>									
410.100	Salaries & Wages	365,396.88	332,410.72	463,962.00	334,667.17	439,112.00	439,112.00	(24,850.00)	95
410.101	Temp Salaries & Wages	.00	3,088.14	.00	7,879.98	.00	.00	.00	
410.140	Overtime	93,919.64	82,550.01	42,000.00	49,809.18	42,000.00	42,000.00	.00	100
410.160	Holiday Pay	17,402.05	16,927.58	.00	15,005.96	.00	.00	.00	
410.170	Annual Leave	31,950.63	30,565.18	41,725.00	32,303.76	36,107.00	36,107.00	(5,618.00)	87
410.180	Sick Leave	14,679.16	14,505.16	.00	4,377.68	.00	.00	.00	
	<i>Salaries &amp; Wages Totals</i>	<b>\$523,348.36</b>	<b>\$480,046.79</b>	<b>\$547,687.00</b>	<b>\$444,043.73</b>	<b>\$517,219.00</b>	<b>\$517,219.00</b>	<b>(\$30,468.00)</b>	<b>94%</b>
<i>Employee Benefits</i>									
420.110	Health Insurance	147,133.38	175,313.70	224,662.00	174,114.65	214,392.00	214,392.00	(10,270.00)	95
420.120	Social Security	39,329.56	37,295.64	38,707.00	33,818.64	36,805.00	36,805.00	(1,902.00)	95
420.130	Retirement Contributions	105,622.26	103,650.96	111,312.00	87,864.30	105,845.00	105,845.00	(5,467.00)	95
420.132	PERS Obligation Enterpr	42,532.96	34,845.95	25,343.00	8,834.77	14,914.00	14,914.00	(10,429.00)	59
420.133	GASB - Pension Expense	29,424.00	(144,020.00)	.00	.00	.00	.00	.00	
420.200	Workmens Compensation	1,536.92	1,340.14	1,673.00	1,228.37	1,482.00	1,482.00	(191.00)	89
	<i>Employee Benefits Totals</i>	<b>\$365,579.08</b>	<b>\$208,426.39</b>	<b>\$401,697.00</b>	<b>\$305,860.73</b>	<b>\$373,438.00</b>	<b>\$373,438.00</b>	<b>(\$28,259.00)</b>	<b>93%</b>
<i>Professional Services</i>									
430.110	Professional Services	165,799.22	169,950.76	171,500.00	150,069.98	171,500.00	171,500.00	.00	100
	<i>Professional Services Totals</i>	<b>\$165,799.22</b>	<b>\$169,950.76</b>	<b>\$171,500.00</b>	<b>\$150,069.98</b>	<b>\$171,500.00</b>	<b>\$171,500.00</b>	<b>\$0.00</b>	<b>100%</b>
<i>Support Goods &amp; Services</i>									
450.110	Insurance & Bonding	.00	.00	.00	.00	143.00	143.00	143.00	
450.135	Training & Certifications	.00	258.00	5,000.00	3,245.00	5,000.00	5,000.00	.00	100
	<i>Support Goods &amp; Services Totals</i>	<b>\$0.00</b>	<b>\$258.00</b>	<b>\$5,000.00</b>	<b>\$3,245.00</b>	<b>\$5,143.00</b>	<b>\$5,143.00</b>	<b>\$143.00</b>	<b>103%</b>
<i>Depreciation Expense</i>									
472.100	Depreciation Expense	.00	1,660.00	.00	3,605.00	4,212.00	4,212.00	4,212.00	
	<i>Depreciation Expense Totals</i>	<b>\$0.00</b>	<b>\$1,660.00</b>	<b>\$0.00</b>	<b>\$3,605.00</b>	<b>\$4,212.00</b>	<b>\$4,212.00</b>	<b>\$4,212.00</b>	<b>+++</b>
	Sub-Department <b>100 - Administration Totals</b>	<b>\$1,054,726.66</b>	<b>\$860,341.94</b>	<b>\$1,125,884.00</b>	<b>\$906,824.44</b>	<b>\$1,071,512.00</b>	<b>\$1,071,512.00</b>	<b>(\$54,372.00)</b>	<b>95%</b>
	Department <b>595 - E-911 Services Totals</b>	<b>\$1,054,726.66</b>	<b>\$860,341.94</b>	<b>\$1,125,884.00</b>	<b>\$906,824.44</b>	<b>\$1,071,512.00</b>	<b>\$1,071,512.00</b>	<b>(\$54,372.00)</b>	<b>95%</b>
	<b>EXPENSE TOTALS</b>	<b>\$1,054,726.66</b>	<b>\$860,341.94</b>	<b>\$1,125,884.00</b>	<b>\$906,824.44</b>	<b>\$1,071,512.00</b>	<b>\$1,071,512.00</b>	<b>(\$54,372.00)</b>	<b>95%</b>
	Fund <b>585 - E-911 Services Totals</b>								
	<b>REVENUE TOTALS</b>	<b>\$331,313.61</b>	<b>\$276,119.12</b>	<b>\$1,125,884.00</b>	<b>\$224,587.10</b>	<b>\$315,813.00</b>	<b>\$1,071,512.00</b>	<b>(\$54,372.00)</b>	<b>95%</b>
	<b>EXPENSE TOTALS</b>	<b>\$1,054,726.66</b>	<b>\$860,341.94</b>	<b>\$1,125,884.00</b>	<b>\$906,824.44</b>	<b>\$1,071,512.00</b>	<b>\$1,071,512.00</b>	<b>(\$54,372.00)</b>	<b>95%</b>



<u>Account</u>	<u>Account Description</u>	<u>2021 Actual Amount</u>	<u>2022 Actual Amount</u>	<u>2023 Adopted Budget</u>	<u>2023 Actual Amount</u>	<u>2024 Department Requested</u>	<u>2024 Finance Approved</u>	<u>\$ Variance CM Approved-2023 Adpt</u>	<u>% Variance</u>
Fund	<b>585 - E-911 Services Totals</b>	(\$723,413.05)	(\$584,222.82)	\$0.00	(\$682,237.34)	(\$755,699.00)	\$0.00	\$0.00	+++



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>600 - Central Treasury</b>									
REVENUE									
Department <b>001 - Revenues</b>									
Interest									
360.100	Interest on Investments	.00	.00	.00	28,001.53	.00	.00	.00	
360.105	Realized Gain / Loss on Investments	.00	.00	.00	(435.68)	.00	.00	.00	
360.110	Unrealized Gain / Loss on Investments	.00	.00	.00	3,712.36	.00	.00	.00	
360.115	AML Interest	.00	.00	.00	63,272.73	.00	.00	.00	
360.118	Checking Acct Interest	.00	.00	.00	81,587.29	.00	.00	.00	
	<i>Interest Totals</i>	\$0.00	\$0.00	\$0.00	\$176,138.23	\$0.00	\$0.00	\$0.00	+++
	Department <b>001 - Revenues Totals</b>	\$0.00	\$0.00	\$0.00	\$176,138.23	\$0.00	\$0.00	\$0.00	+++
	<b>REVENUE TOTALS</b>	\$0.00	\$0.00	\$0.00	\$176,138.23	\$0.00	\$0.00	\$0.00	+++
Fund <b>600 - Central Treasury Totals</b>									
	<b>REVENUE TOTALS</b>	\$0.00	\$0.00	\$0.00	\$176,138.23	\$0.00	\$0.00	\$0.00	+++
Fund <b>600 - Central Treasury Totals</b>									
		\$0.00	\$0.00	\$0.00	\$176,138.23	\$0.00	\$0.00	\$0.00	+++



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund <b>780 - Insurance Fund</b>									
<b>REVENUE</b>									
Department <b>001 - Revenues</b>									
<i>Interest</i>									
360.100	Interest on Investments	12.22	133.82	2,919.00	1,223.47	2,919.00	871.00	(2,048.00)	30
360.105	Realized Gain / Loss on Investments	(1.39)	(54.70)	.00	(5.99)	.00	.00	.00	
360.110	Unrealized Gain / Loss on Investments	(29.01)	(128.28)	.00	102.39	.00	.00	.00	
	<i>Interest Totals</i>	(\$18.18)	(\$49.16)	\$2,919.00	\$1,319.87	\$2,919.00	\$871.00	(\$2,048.00)	30%
<i>Miscellaneous</i>									
375.500	InsRefund/Preferred Resv	27,218.20	13,495.91	49,000.00	.00	.00	39,129.00	(9,871.00)	80
	<i>Miscellaneous Totals</i>	\$27,218.20	\$13,495.91	\$49,000.00	\$0.00	\$0.00	\$39,129.00	(\$9,871.00)	80%
<i>Interfund Charges</i>									
380.300	Insurance Chgs fr General	228,169.00	298,427.00	380,521.00	290,762.00	310,735.00	322,135.00	(58,386.00)	85
380.301	Insurance Chgs fr Trident	14,544.00	18,273.00	23,439.00	17,321.00	19,020.00	19,020.00	(4,419.00)	81
380.305	Insurance Chgs fr Cargo	156,463.00	196,579.00	252,149.00	186,338.00	204,608.00	204,608.00	(47,541.00)	81
380.310	Insurance Chgs fr Harbor	163,849.00	231,076.00	281,379.00	227,566.00	251,045.00	251,045.00	(30,334.00)	89
380.312	Insurance Boat Yard	47,107.00	59,185.00	76,106.00	56,243.00	61,757.00	61,757.00	(14,349.00)	81
380.314	Insurance Electric	366.00	460.00	590.00	436.00	479.00	479.00	(111.00)	81
380.315	Insurance Chgs fr Water	132,699.00	165,341.00	213,375.00	157,684.00	196,516.00	196,516.00	(16,859.00)	92
380.320	Insurance Chgs fr Sewer	119,302.00	155,771.00	214,610.00	158,597.00	164,475.00	164,475.00	(50,135.00)	77
380.321	Insurance E-911	.00	.00	.00	.00	.00	143.00	143.00	
	<i>Interfund Charges Totals</i>	\$862,499.00	\$1,125,112.00	\$1,442,169.00	\$1,094,947.00	\$1,208,635.00	\$1,220,178.00	(\$221,991.00)	85%
	Department <b>001 - Revenues Totals</b>	\$889,699.02	\$1,138,558.75	\$1,494,088.00	\$1,096,266.87	\$1,211,554.00	\$1,260,178.00	(\$233,910.00)	84%
	<b>REVENUE TOTALS</b>	\$889,699.02	\$1,138,558.75	\$1,494,088.00	\$1,096,266.87	\$1,211,554.00	\$1,260,178.00	(\$233,910.00)	84%



Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2024 Department Requested	2024 Finance Approved	\$ Variance CM Approved-2023 Adpt	% Variance
Fund	<b>780 - Insurance Fund</b>								
	<b>EXPENSE</b>								
	Department <b>790 - Insurance Fund</b>								
	Sub-Department <b>100 - Administration</b>								
	Support Goods & Services								
450.112	Insurance Premium Expense	987,250.41	1,076,833.82	1,454,088.00	1,109,381.33	1,454,088.00	1,220,178.00	(233,910.00)	84
450.113	Damages less than deductible	25,374.56	.00	15,000.00	1,735.53	15,000.00	15,000.00	.00	100
450.114	Claims Paid	20,000.00	11,805.87	25,000.00	.00	25,000.00	25,000.00	.00	100
	<i>Support Goods &amp; Services Totals</i>	<u>\$1,032,624.97</u>	<u>\$1,088,639.69</u>	<u>\$1,494,088.00</u>	<u>\$1,111,116.86</u>	<u>\$1,494,088.00</u>	<u>\$1,260,178.00</u>	<u>(\$233,910.00)</u>	<u>84%</u>
	Sub-Department <b>100 - Administration Totals</b>	<u>\$1,032,624.97</u>	<u>\$1,088,639.69</u>	<u>\$1,494,088.00</u>	<u>\$1,111,116.86</u>	<u>\$1,494,088.00</u>	<u>\$1,260,178.00</u>	<u>(\$233,910.00)</u>	<u>84%</u>
	Department <b>790 - Insurance Fund Totals</b>	<u>\$1,032,624.97</u>	<u>\$1,088,639.69</u>	<u>\$1,494,088.00</u>	<u>\$1,111,116.86</u>	<u>\$1,494,088.00</u>	<u>\$1,260,178.00</u>	<u>(\$233,910.00)</u>	<u>84%</u>
	<b>EXPENSE TOTALS</b>	<u>\$1,032,624.97</u>	<u>\$1,088,639.69</u>	<u>\$1,494,088.00</u>	<u>\$1,111,116.86</u>	<u>\$1,494,088.00</u>	<u>\$1,260,178.00</u>	<u>(\$233,910.00)</u>	<u>84%</u>
	Fund <b>780 - Insurance Fund Totals</b>								
	<b>REVENUE TOTALS</b>	\$889,699.02	\$1,138,558.75	\$1,494,088.00	\$1,096,266.87	\$1,211,554.00	\$1,260,178.00	(\$233,910.00)	84%
	<b>EXPENSE TOTALS</b>	\$1,032,624.97	\$1,088,639.69	\$1,494,088.00	\$1,111,116.86	\$1,494,088.00	\$1,260,178.00	(\$233,910.00)	84%
	Fund <b>780 - Insurance Fund Totals</b>	<u>(\$142,925.95)</u>	<u>\$49,919.06</u>	<u>\$0.00</u>	<u>(\$14,849.99)</u>	<u>(\$282,534.00)</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
	Net Grand Totals								
	<b>REVENUE GRAND TOTALS</b>	\$40,003,823.18	\$41,755,279.38	\$47,321,184.00	\$39,395,037.01	\$42,145,826.00	\$46,176,804.00	(\$1,144,380.00)	98%
	<b>EXPENSE GRAND TOTALS</b>	\$39,057,706.39	\$37,909,680.51	\$47,321,184.00	\$42,070,250.91	\$42,236,135.00	\$46,176,804.00	(\$1,144,380.00)	98%
	Net Grand Totals	<u>\$946,116.79</u>	<u>\$3,845,598.87</u>	<u>\$0.00</u>	<u>(\$2,675,213.90)</u>	<u>(\$90,309.00)</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>