CITY OF MARSHALL
Truth-in-Taxation Special Meeting
A g e n d a
Tuesday, December 06, 2022 at 6:00 PM
City Hall, 344 West Main Street

OPENING ITEMS

APPROVAL OF AGENDA

OLD BUSINESS

NEW BUSINESS

1. Truth-in-Taxation public meeting

ADJOURN

CITY OF MARSHALL
AGENDA ITEM REPORT

Presenter:	Sharon Hanson
Meeting Date:	Tuesday, December 6, 2022
Category:	NEW BUSINESS
Type:	INFO
Subject:	Truth-in-Taxation public meeting
Background Information:	**Public Meeting** Public meeting requirements The following taxing authorities are required to hold a meeting at which the budget and levy will be discussed, and the public allowed to speak. • Counties • Cities with a population over 500 • School districts • Metropolitan special taxing districts • Fire protection and emergency medical services special taxing districts established under chapter 144F • Regional library authorities established under section 134.201 *The meeting must be after Nov. 24 and no later than Dec. 28 and held at 6:00 p.m. or later.* **Action Required at Public Meeting** Discuss budget and proposed property tax The proposed property tax levy for the taxes payable year 2023 and the proposed budget for the taxes payable year 2023, or current school year budget in the case of school districts, must be discussed at the public meeting. Public comment and questions The public must be given a reasonable amount of time to comment on the proposed property tax levy and budget and to ask questions. Robert's Rules of Order may be used to govern the conduct of the meeting. **Certification of Final Property Tax Levy** Deadline for certifying final levy – Dec. 28, 2022 The county board, each school district within the county, each city with a population over 500, each metropolitan special taxing district, and each regional library authority established under section 134.201 must certify its final payable 2023 property tax levy to the county auditor no later than Dec. 28, 2022.

	Staff will recommend the final budget and levy be approved at the December 13th Council meeting.
Fiscal Impact:	As per levy and budget to be discussed
Alternative/ Variations:	None
Recommendations:	Conduct truth-in-taxation public meeting

Marshall Summary Budget Information

Category	2022 Current Year	2023 Proposed	Percent Change
Revenues			
Property Taxes	$ 7,566,100	$ 8,249,818	9.0%
Special Assessments	443,135	471,560	6.4%
State General Purpose Aid	2,666,979	2,706,253	1.5%
State Categorical Aid	893,093	818,002	-8.4%
All Other Revenues	7,772,355	7,853,582	1.0%
Expenditures			
General Government	$ 3,548,098	$ 2,938,852	-17.2%
Public Safety	4,560,665	4,814,467	5.6%
Streets and Highways	3,872,767	4,009,888	3.5%
Culture and Recreation	3,531,092	3,654,461	3.5%
Economic Dev & Housing	156,594	176,706	12.8%
All Other Current Exp	703,471	1,360,594	93.4%
Debt Service Exp	4,773,662	4,844,240	1.5%

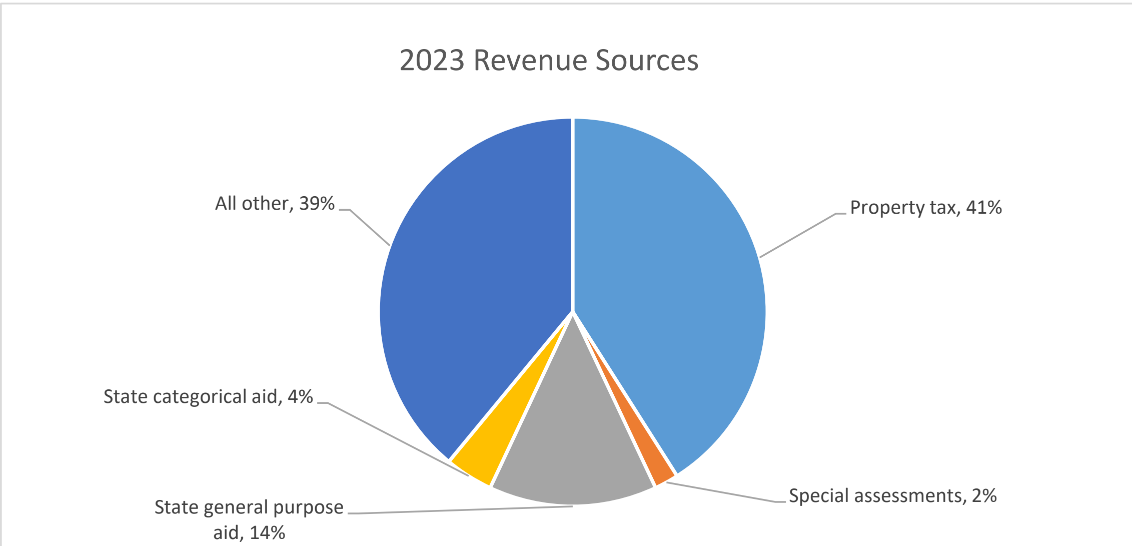
The proposed 2023 expenditure budget for the General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds is almost $21.8 million. The breakdown:

Expenditure Function	Amount	Percent
General government	$ 2,938,852	14%
Public safety	4,814,467	22%
Streets and highways	4,009,888	18%
Culture and recreation	3,654,461	17%
Debt service	4,844,240	22%
All other	1,537,300	7%
total	$ 21,799,208	100%

All other includes: Airport and Economic Development

The proposed 2023 revenue budget for the General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds is almost $20.1 million. The breakdown:

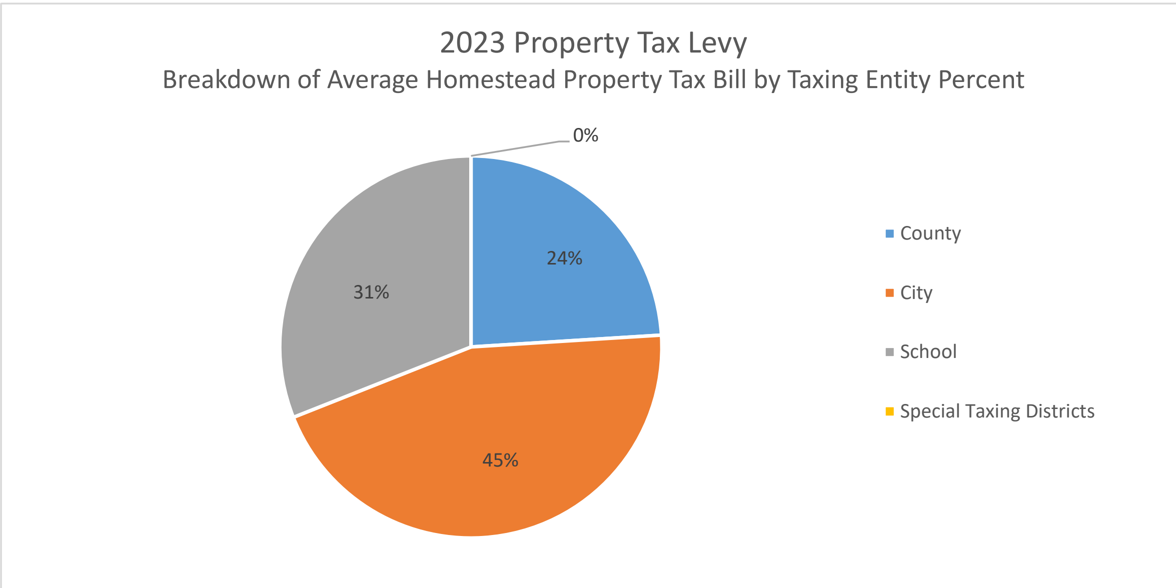
Revenues	Percent		Amount
Property tax	41%	$	8,249,818
Special assessments	2%		471,560
State general purpose aid	14%		2,706,253
State categorical aid	4%		818,002
All other	39%		7,853,582
total	100%	$	20,099,215



All other includes: licenses and permits; additional intergovernmental; charges for services; fines and forfeitures; investment earnings; and miscellaneous revenues

City of Marshall - 2023 Property Tax Levy
Breakdown of Average Homestead Property Tax Bill by Taxing Entity

	Percent
County	24%
City	45%
School	31%
Special Taxing Districts	0%
	100%



Account Number	2021 Total Activity	2022 YTD Activity Through Nov 29	Parent Budget 2022 FINAL	Comparison 1 Budget 2023 PRELIMINARY	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2023 RECOMMENDED FINAL	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%

Group Summary

Account Number	2021 Total Activity	2022 YTD Activity Through Nov 29	Parent Budget 2022 FINAL	Comparison 1 Budget 2023 PRELIMINARY	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2023 RECOMMENDED FINAL	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 101 - GENERAL FUND									
Department: 00000 - GENERAL GOVERNMENT									
Revenue									
31 - TAXES	5,647,826.37	3,316,566.16	5,852,425.19	6,596,039.00	743,613.81	12.706	6,525,175.00	(70,864.00)	(1.074)
33 - INTERGOVERNMENTAL	2,646,617.07	2,070,514.28	3,380,556.00	2,706,253.00	(674,303.00)	(19.947)	2,706,253.00	-	-
34 - CHARGES FOR SERVICES	562,410.00	532,533.00	574,476.00	599,140.00	24,664.00	4.293	599,140.00	-	-
36 - MISCELLANEOUS	843,335.54	672,048.84	843,544.00	924,535.00	80,991.00	9.601	948,950.00	24,415.00	2.641
Total Revenue:	**9,700,188.98**	**6,591,662.28**	**10,651,001.19**	**10,825,967.00**	**174,965.81**	**1.643**	**10,779,518.00**	**(46,449.00)**	**(0.429)**
Expense									
52 - EMPLOYEE BENEFITS	-	2,636.95	-	-	-	-	-	-	-
53 - PURCHASED SERVICES	78,074.31	73,548.83	59,112.00	32,212.00	(26,900.00)	(45.507)	37,113.00	4,901.00	15.215
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	5,488.68	2,742.61	5,980.00	5,630.00	(350.00)	(5.853)	5,630.00	-	-
55 - CAPITAL	328,275.47	-	-	-	-	-	-	-	-
58 - OTHER EXPENDITURES	167,327.35	164,250.09	912,191.00	225,750.00	(686,441.00)	(75.252)	225,750.00	-	-
Total Expense:	**579,165.81**	**243,178.48**	**977,283.00**	**263,592.00**	**(713,691.00)**	**(73.028)**	**268,493.00**	**4,901.00**	**1.859**
Total Department: 00000 - GENERAL GOVERNMENT:	**9,121,023.17**	**6,348,483.80**	**9,673,718.19**	**10,562,375.00**	**888,656.81**	**9.186**	**10,511,025.00**	**(51,350.00)**	**(0.486)**
Department: 41100 - MAYOR & COUNCIL									
Revenue									
33 - INTERGOVERNMENTAL	-	17,811.00	-	-	-	-	-	-	-
36 - MISCELLANEOUS	897.22	15,767.79	-	-	-	-	-	-	-
Total Revenue:	**897.22**	**33,578.79**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Expense									
51 - SALARIES & WAGES	51,291.91	52,343.23	51,249.78	52,789.00	1,539.22	3.003	52,789.00	-	-
52 - EMPLOYEE BENEFITS	7,112.88	4,135.44	7,943.40	5,812.00	(2,131.40)	(26.832)	5,812.00	-	-
53 - PURCHASED SERVICES	5,123.86	2,662.23	3,023.00	3,023.00	-	-	3,023.00	-	-
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	9,053.07	16,361.14	13,500.00	15,500.00	2,000.00	14.815	15,500.00	-	-
58 - OTHER EXPENDITURES	69,329.57	120,640.89	128,074.00	119,924.91	(8,149.09)	(6.363)	119,924.91	-	-
Total Expense:	**141,911.29**	**196,142.93**	**203,790.18**	**197,048.91**	**(6,741.27)**	**(3.308)**	**197,048.91**	**-**	**-**
Total Department: 41100 - MAYOR & COUNCIL:	**(141,014.07)**	**(162,564.14)**	**(203,790.18)**	**(197,048.91)**	**6,741.27**	**(3.308)**	**(197,048.91)**	**-**	**-**
Department: 41200 - CABLE COMMISSION									
Revenue									
32 - LICENSES & PERMITS	-	-	400.00	-	(400.00)	(100.000)	-	-	-
34 - CHARGES FOR SERVICES	170.00	88.00	-	300.00	300.00	-	300.00	-	-
36 - MISCELLANEOUS	1,050.00	-	-	-	-	-	-	-	-
Total Revenue:	**1,220.00**	**88.00**	**400.00**	**300.00**	**(100.00)**	**(25.000)**	**300.00**	**-**	**-**
Expense									
51 - SALARIES & WAGES	132,079.19	127,587.49	139,233.71	150,853.00	11,619.29	8.345	150,853.00	-	-
52 - EMPLOYEE BENEFITS	46,496.82	49,757.06	57,852.31	62,505.00	4,652.69	8.042	62,444.00	(61.00)	(0.098)
53 - PURCHASED SERVICES	4,211.94	8,377.75	13,620.00	12,820.00	(800.00)	(5.874)	12,820.00	-	-
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	9,138.25	3,852.49	5,900.00	7,050.00	1,150.00	19.492	7,050.00	-	-
58 - OTHER EXPENDITURES	1,474.20	1,532.42	1,250.00	1,710.00	460.00	36.800	1,710.00	-	-
Total Expense:	**193,400.40**	**191,107.21**	**217,856.02**	**234,938.00**	**17,081.98**	**7.841**	**234,877.00**	**(61.00)**	**(0.026)**
Total Department: 41200 - CABLE COMMISSION:	**(192,180.40)**	**(191,019.21)**	**(217,456.02)**	**(234,638.00)**	**(17,181.98)**	**7.901**	**(234,577.00)**	**61.00**	**(0.026)**
Department: 41300 - CITY ADMINISTRATION									
Revenue									
32 - LICENSES & PERMITS	65,990.00	40,815.00	53,370.00	61,640.00	8,270.00	15.496	61,640.00	-	-
36 - MISCELLANEOUS	1,000.00	45.00	3,000.00	-	(3,000.00)	(100.000)	-	-	-
Total Revenue:	**66,990.00**	**40,860.00**	**56,370.00**	**61,640.00**	**5,270.00**	**9.349**	**61,640.00**	**-**	**-**
Expense									
51 - SALARIES & WAGES	365,439.37	347,743.15	377,798.06	419,910.00	42,111.94	11.147	419,910.00	-	-
EMPLOYEE BENEFITS	129,954.25	100,486.78	126,690.46	123,863.00	(2,827.46)	(2.232)	123,774.00	(89.00)	[illegible]

Item 1.

Account Number	2021 Total Activity	2022 YTD Activity Through Nov 29	Parent Budget 2022 FINAL	Comparison 1 Budget 2023 PRELIMINARY	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2023 RECOMMENDED FINAL	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
53 - PURCHASED SERVICES	55,037.63	193,851.26	41,275.50	65,175.50	23,900.00	57.904	62,975.50	(2,200.00)	(3.376)
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	3,567.34	8,379.08	17,100.00	5,000.00	(12,100.00)	(70.760)	5,000.00	-	-
58 - OTHER EXPENDITURES	1,295.74	4,310.94	1,928.00	2,437.00	509.00	26.400	2,437.00	-	-
Total Expense:	**555,294.33**	**654,771.21**	**564,792.02**	**616,385.50**	**51,593.48**	**9.135**	**614,096.50**	**(2,289.00)**	**(0.371)**
Total Department: 41300 - CITY ADMINISTRATION:	**(488,304.33)**	**(613,911.21)**	**(508,422.02)**	**(554,745.50)**	**(46,323.48)**	**9.111**	**(552,456.50)**	**2,289.00**	**(0.413)**
Department: 41400 - FINANCE									
Revenue									
34 - CHARGES FOR SERVICES	760.00	540.00	1,300.00	500.00	(800.00)	(61.538)	500.00	-	-
35 - FINES & FORFEITURES	780.34	-	-	-	-	-	-	-	-
36 - MISCELLANEOUS	125.00	3.61	500.00	150.00	(350.00)	(70.000)	150.00	-	-
Total Revenue:	**1,665.34**	**543.61**	**1,800.00**	**650.00**	**(1,150.00)**	**(63.889)**	**650.00**	**-**	**-**
Expense									
51 - SALARIES & WAGES	285,027.89	239,555.56	280,529.78	291,786.00	11,256.22	4.012	291,786.00	-	-
52 - EMPLOYEE BENEFITS	105,693.98	87,727.00	93,025.38	111,234.00	18,208.62	19.574	111,132.00	(102.00)	(0.092)
53 - PURCHASED SERVICES	46,501.68	47,212.58	52,111.00	58,698.00	6,587.00	12.640	60,898.00	2,200.00	3.748
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	5,442.02	5,574.52	6,750.00	7,350.00	600.00	8.889	7,350.00	-	-
58 - OTHER EXPENDITURES	524.70	1,156.65	330.00	1,300.00	970.00	293.939	1,300.00	-	-
Total Expense:	**443,190.27**	**381,226.31**	**432,746.16**	**470,368.00**	**37,621.84**	**8.694**	**472,466.00**	**2,098.00**	**0.446**
Total Department: 41400 - FINANCE:	**(441,524.93)**	**(380,682.70)**	**(430,946.16)**	**(469,718.00)**	**(38,771.84)**	**8.997**	**(471,816.00)**	**(2,098.00)**	**0.447**
Department: 41500 - ASSESSING									
Revenue									
34 - CHARGES FOR SERVICES	93.50	290.00	100.00	100.00	-	-	100.00	-	-
36 - MISCELLANEOUS	125.00	-	-	-	-	-	-	-	-
Total Revenue:	**218.50**	**290.00**	**100.00**	**100.00**	**-**	**-**	**100.00**	**-**	**-**
Expense									
51 - SALARIES & WAGES	234,538.91	217,190.24	237,748.72	252,284.00	14,535.28	6.114	252,284.00	-	-
52 - EMPLOYEE BENEFITS	100,631.42	84,640.50	97,462.01	101,908.00	4,445.99	4.562	101,810.00	(98.00)	(0.096)
53 - PURCHASED SERVICES	12,529.93	27,358.38	29,219.00	21,469.00	(7,750.00)	(26.524)	21,469.00	-	-
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	731.64	1,170.03	2,950.00	1,700.00	(1,250.00)	(42.373)	1,700.00	-	-
58 - OTHER EXPENDITURES	1,300.40	1,544.28	1,640.00	1,555.00	(85.00)	(5.183)	1,585.00	30.00	1.929
Total Expense:	**349,732.30**	**331,903.43**	**369,019.73**	**378,916.00**	**9,896.27**	**2.682**	**378,848.00**	**(68.00)**	**(0.018)**
Total Department: 41500 - ASSESSING:	**(349,513.80)**	**(331,613.43)**	**(368,919.73)**	**(378,816.00)**	**(9,896.27)**	**2.682**	**(378,748.00)**	**68.00**	**(0.018)**
Department: 41600 - LEGAL									
Expense									
53 - PURCHASED SERVICES	130,682.60	125,300.77	136,614.00	130,181.00	(6,433.00)	(4.709)	136,614.00	6,433.00	4.942
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	27.87	35.37	300.00	300.00	-	-	300.00	-	-
58 - OTHER EXPENDITURES	430.00	780.00	430.00	780.00	350.00	81.395	780.00	-	-
Total Expense:	**131,140.47**	**126,116.14**	**137,344.00**	**131,261.00**	**(6,083.00)**	**(4.429)**	**137,694.00**	**6,433.00**	**4.901**
Total Department: 41600 - LEGAL:	**131,140.47**	**126,116.14**	**137,344.00**	**131,261.00**	**(6,083.00)**	**(4.429)**	**137,694.00**	**6,433.00**	**4.901**
Department: 41700 - BUILDING MAINTENANCE									
Revenue									
34 - CHARGES FOR SERVICES	29,914.69	46,234.39	53,500.00	42,000.00	(11,500.00)	(21.495)	42,000.00	-	-
Total Revenue:	**29,914.69**	**46,234.39**	**53,500.00**	**42,000.00**	**(11,500.00)**	**(21.495)**	**42,000.00**	**-**	**-**
Expense									
51 - SALARIES & WAGES	135,420.13	146,520.09	154,106.36	176,214.00	22,107.64	14.346	176,214.00	-	-
52 - EMPLOYEE BENEFITS	53,452.13	61,239.35	78,418.66	76,186.00	(2,232.66)	(2.847)	76,126.00	(60.00)	(0.079)
53 - PURCHASED SERVICES	23,352.95	46,941.29	62,662.00	40,706.40	(21,955.60)	(35.038)	40,706.40	-	-
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	12,719.46	12,607.94	11,450.00	9,650.00	(1,800.00)	(15.721)	9,650.00	-	-
58 - OTHER EXPENDITURES	110.00	158.25	200.00	169.00	(31.00)	(15.500)	169.00	-	-
59 - OTHER FINANCING USES	-	6,083.00	6,635.00	10,680.00	4,045.00	60.965	10,680.00	-	-
Total Expense:	**225,054.67**	**273,549.92**	**313,472.02**	**313,605.40**	**133.38**	**0.043**	**313,545.40**	**(60.00)**	**(0.019)**
Total Department: 41700 - BUILDING MAINTENANCE:	**(195,139.98)**	**(227,315.53)**	**(259,972.02)**	**(271,605.40)**	**(11,633.38)**	**4.475**	**(271,545.40)**	**60.00**	[illegible]

Item 1.

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Department: 41750 - ADULT COMMUNITY CENTER									
Revenue									
33 - INTERGOVERNMENTAL	7,397.12	3,991.30	3,500.00	3,500.00	-	-	3,500.00	-	-
34 - CHARGES FOR SERVICES	8,560.92	13,018.71	16,000.00	13,000.00	(3,000.00)	(18.750)	13,000.00	-	-
Total Revenue:	**15,958.04**	**17,010.01**	**19,500.00**	**16,500.00**	**(3,000.00)**	**(15.385)**	**16,500.00**	**-**	**-**
Expense									
51 - SALARIES & WAGES	96,937.52	143,569.24	106,863.02	91,643.00	(15,220.02)	(14.243)	91,643.00	-	-
52 - EMPLOYEE BENEFITS	37,555.09	31,270.93	39,030.15	36,905.00	(2,125.15)	(5.445)	36,871.00	(34.00)	(0.092)
53 - PURCHASED SERVICES	15,829.90	21,087.19	18,844.00	25,102.20	6,258.20	33.211	25,102.20	-	-
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	4,422.68	5,881.24	11,800.00	9,300.00	(2,500.00)	(21.186)	9,300.00	-	-
58 - OTHER EXPENDITURES	330.72	435.60	400.00	450.00	50.00	12.500	450.00	-	-
Total Expense:	**155,075.91**	**202,244.20**	**176,937.17**	**163,400.20**	**(13,536.97)**	**(7.651)**	**163,366.20**	**(34.00)**	**(0.021)**
Total Department: 41750 - ADULT COMMUNITY CENTER:	**(139,117.87)**	**(185,234.19)**	**(157,437.17)**	**(146,900.20)**	**10,536.97**	**(6.693)**	**(146,866.20)**	**34.00**	**(0.023)**
Department: 41800 - INFORMATION TECHNOLOGY									
Revenue									
34 - CHARGES FOR SERVICES	7,000.00	7,000.00	7,000.00	7,000.00	-	-	7,000.00	-	-
36 - MISCELLANEOUS	2,805.00	-	-	-	-	-	-	-	-
Total Revenue:	**9,805.00**	**7,000.00**	**7,000.00**	**7,000.00**	**-**	**-**	**7,000.00**	**-**	**-**
Expense									
53 - PURCHASED SERVICES	64,041.41	74,229.60	80,800.00	96,600.00	15,800.00	19.554	96,600.00	-	-
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	19,379.20	26,195.39	30,500.00	29,000.00	(1,500.00)	(4.918)	29,421.00	421.00	1.452
58 - OTHER EXPENDITURES	40,201.87	46,344.91	37,560.00	40,460.00	2,900.00	7.721	40,460.00	-	-
Total Expense:	**123,622.48**	**146,769.90**	**148,860.00**	**166,060.00**	**17,200.00**	**11.554**	**166,481.00**	**421.00**	**0.254**
Total Department: 41800 - INFORMATION TECHNOLOGY:	**(113,817.48)**	**(139,769.90)**	**(141,860.00)**	**(159,060.00)**	**(17,200.00)**	**12.125**	**(159,481.00)**	**(421.00)**	**0.265**
Department: 42100 - POLICE ADMINISTRATION									
Revenue									
33 - INTERGOVERNMENTAL	240,784.28	257,555.75	239,200.00	239,500.00	300.00	0.125	251,500.00	12,000.00	5.010
34 - CHARGES FOR SERVICES	40,532.12	66,299.12	65,400.00	65,400.00	-	-	65,400.00	-	-
35 - FINES & FORFEITURES	70,032.30	77,919.62	110,500.00	110,500.00	-	-	110,500.00	-	-
36 - MISCELLANEOUS	118,143.47	119,161.44	102,000.00	102,000.00	-	-	102,000.00	-	-
39 - OTHER FINANCING REVENUE	160,000.08	146,666.74	160,000.00	160,000.00	-	-	160,000.00	-	-
Total Revenue:	**629,492.25**	**667,602.67**	**677,100.00**	**677,400.00**	**300.00**	**0.044**	**689,400.00**	**12,000.00**	**1.771**
Expense									
51 - SALARIES & WAGES	2,039,324.04	1,993,750.37	2,129,695.08	2,283,878.00	154,182.92	7.240	2,283,969.00	91.00	0.004
52 - EMPLOYEE BENEFITS	908,626.43	840,311.79	927,842.52	997,658.00	69,815.48	7.524	976,667.00	(20,991.00)	(2.104)
53 - PURCHASED SERVICES	281,697.42	247,683.35	333,861.00	339,711.00	5,850.00	1.752	339,711.00	-	-
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	79,599.86	57,851.68	94,369.00	97,369.00	3,000.00	3.179	97,369.00	-	-
58 - OTHER EXPENDITURES	54,328.01	44,121.19	53,217.00	53,217.00	-	-	53,217.00	-	-
59 - OTHER FINANCING USES	-	13,145.00	14,344.00	30,150.00	15,806.00	110.192	30,150.00	-	-
Total Expense:	**3,363,575.76**	**3,196,863.38**	**3,553,328.60**	**3,801,983.00**	**248,654.40**	**6.998**	**3,781,083.00**	**(20,900.00)**	**(0.550)**
Total Department: 42100 - POLICE ADMINISTRATION:	**(2,734,083.51)**	**(2,529,260.71)**	**(2,876,228.60)**	**(3,124,583.00)**	**(248,354.40)**	**8.635**	**(3,091,683.00)**	**32,900.00**	**(1.053)**
Department: 42200 - CHEMICAL ASSESSMENT TEAM									
Revenue									
33 - INTERGOVERNMENTAL	85,804.65	48,159.02	60,000.00	60,000.00	-	-	60,000.00	-	-
36 - MISCELLANEOUS	-	-	-	-	-	-	-	-	-
Total Revenue:	**85,804.65**	**48,159.02**	**60,000.00**	**60,000.00**	**-**	**-**	**60,000.00**	**-**	**-**
Expense									
51 - SALARIES & WAGES	38,869.11	24,817.83	22,852.00	25,000.00	2,148.00	9.400	25,000.00	-	-
52 - EMPLOYEE BENEFITS	1,573.61	11,780.16	2,259.00	2,252.00	(7.00)	(0.310)	2,252.00	-	-
53 - PURCHASED SERVICES	41,653.34	15,903.81	18,496.00	19,239.00	743.00	4.017	19,239.00	-	-
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	10,075.26	5,483.05	16,562.00	13,389.00	(3,173.00)	(19.158)	13,389.00	-	-
OTHER EXPENDITURES	162.00	330.00	120.00	120.00	-	-	120.00	-	

Item 1.

Account Number	2021 Total Activity	2022 YTD Activity Through Nov 29	Parent Budget 2022 FINAL	Comparison 1 Budget 2023 PRELIMINARY	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2023 RECOMMENDED FINAL	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Total Expense:	**92,333.32**	**58,314.85**	**60,289.00**	**60,000.00**	**(289.00)**	**(0.479)**	**60,000.00**	**-**	**-**
Total Department: 42200 - CHEMICAL ASSESSMENT TEAM:	**(6,528.67)**	**(10,155.83)**	**(289.00)**	**-**	**289.00**	**(100.000)**	**-**	**-**	**-**
Department: 42300 - EMERGENCY MANAGEMENT SYSTEMS									
Revenue									
36 - MISCELLANEOUS	-	-	-	-	-	-	-	-	-
Total Revenue:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Expense									
53 - PURCHASED SERVICES	7,820.17	7,252.51	19,424.00	19,424.00	-	-	19,424.00	-	-
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	-	-	500.00	-	(500.00)	(100.000)	-	-	-
58 - OTHER EXPENDITURES	500.00	-	145.00	145.00	-	-	145.00	-	-
Total Expense:	**8,320.17**	**7,252.51**	**20,069.00**	**19,569.00**	**(500.00)**	**(2.491)**	**19,569.00**	**-**	**-**
Total Department: 42300 - EMERGENCY MANAGEMENT SYSTEMS:	**(8,320.17)**	**(7,252.51)**	**(20,069.00)**	**(19,569.00)**	**500.00**	**(2.491)**	**(19,569.00)**	**-**	**-**
Department: 42400 - FIRE SERVICES									
Revenue									
33 - INTERGOVERNMENTAL	136,119.54	139,460.77	113,324.65	114,000.00	675.35	0.596	114,000.00	-	-
34 - CHARGES FOR SERVICES	126,830.99	109,730.21	125,630.00	135,630.00	10,000.00	7.960	135,630.00	-	-
36 - MISCELLANEOUS	24,425.96	9,527.07	2,000.00	2,000.00	-	-	2,000.00	-	-
Total Revenue:	**287,376.49**	**258,718.05**	**240,954.65**	**251,630.00**	**10,675.35**	**4.430**	**251,630.00**	**-**	**-**
Expense									
51 - SALARIES & WAGES	211,487.40	234,173.91	207,000.00	230,000.00	23,000.00	11.111	230,000.00	-	-
52 - EMPLOYEE BENEFITS	18,989.23	26,795.13	18,251.00	20,538.00	2,287.00	12.531	20,538.00	-	-
53 - PURCHASED SERVICES	250,838.77	247,935.14	267,913.00	261,300.70	(6,612.30)	(2.468)	261,300.70	-	-
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	74,358.31	48,531.07	61,700.00	68,000.00	6,300.00	10.211	68,000.00	-	-
58 - OTHER EXPENDITURES	125,241.77	130,818.07	113,000.00	113,100.00	100.00	0.088	113,100.00	-	-
Total Expense:	**680,915.48**	**688,253.32**	**667,864.00**	**692,938.70**	**25,074.70**	**3.754**	**692,938.70**	**-**	**-**
Total Department: 42400 - FIRE SERVICES:	**(393,538.99)**	**(429,535.27)**	**(426,909.35)**	**(441,308.70)**	**(14,399.35)**	**3.373**	**(441,308.70)**	**-**	**-**
Department: 42500 - ANIMAL IMPOUNDMENT									
Revenue									
35 - FINES & FORFEITURES	2,435.62	1,350.00	2,400.00	2,400.00	-	-	2,400.00	-	-
Total Revenue:	**2,435.62**	**1,350.00**	**2,400.00**	**2,400.00**	**-**	**-**	**2,400.00**	**-**	**-**
Expense									
51 - SALARIES & WAGES	20,099.12	18,046.89	3,500.00	22,760.00	19,260.00	550.286	22,760.00	-	-
52 - EMPLOYEE BENEFITS	10,168.28	7,541.04	1,183.92	11,863.00	10,679.08	902.010	11,853.00	(10.00)	(0.084)
53 - PURCHASED SERVICES	4,139.91	3,963.39	11,597.00	9,020.82	(2,576.18)	(22.214)	9,020.82	-	-
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	441.07	257.34	1,200.00	1,200.00	-	-	1,200.00	-	-
Total Expense:	**34,848.38**	**29,808.66**	**17,480.92**	**44,843.82**	**27,362.90**	**156.530**	**44,833.82**	**(10.00)**	**(0.022)**
Total Department: 42500 - ANIMAL IMPOUNDMENT:	**(32,412.76)**	**(28,458.66)**	**(15,080.92)**	**(42,443.82)**	**(27,362.90)**	**181.441**	**(42,433.82)**	**10.00**	**(0.024)**
Department: 43100 - ENGINEERING									
Revenue									
32 - LICENSES & PERMITS	55,250.00	65,130.00	40,000.00	47,000.00	7,000.00	17.500	47,000.00	-	-
33 - INTERGOVERNMENTAL	9,200.00	6,422.09	-	-	-	-	-	-	-
34 - CHARGES FOR SERVICES	405,123.29	47,808.97	817,383.00	745,000.00	(72,383.00)	(8.855)	745,000.00	-	-
36 - MISCELLANEOUS	-	19,323.83	-	-	-	-	-	-	-
Total Revenue:	**469,573.29**	**138,684.89**	**857,383.00**	**792,000.00**	**(65,383.00)**	**(7.626)**	**792,000.00**	**-**	**-**
Expense									
51 - SALARIES & WAGES	547,431.64	491,502.04	631,876.22	616,722.00	(15,154.22)	(2.398)	616,722.00	-	-
52 - EMPLOYEE BENEFITS	216,716.81	180,418.75	220,996.54	238,727.00	17,730.46	8.023	206,407.00	(32,320.00)	(13.538)
53 - PURCHASED SERVICES	43,083.51	27,585.16	38,151.00	60,101.00	21,950.00	57.535	60,401.00	300.00	0.499
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	30,557.30	26,855.76	36,325.00	31,500.00	(4,825.00)	(13.283)	31,500.00	-	-
55 - CAPITAL	-	39,594.38	-	-	-	-	-	-	-
58 - OTHER EXPENDITURES	1,447.50	1,376.97	1,487.00	1,300.00	(187.00)	(12.576)	1,300.00	-	-
OTHER FINANCING USES	-	5,709.00	6,228.00	7,200.00	972.00	15.607	7,200.00	-	

Account Number	2021 Total Activity	2022 YTD Activity Through Nov 29	Parent Budget 2022 FINAL	Comparison 1 Budget 2023 PRELIMINARY	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2023 RECOMMENDED FINAL	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Total Expense:	**839,236.76**	**773,042.06**	**935,063.76**	**955,550.00**	**20,486.24**	**2.191**	**923,530.00**	**(32,020.00)**	**(3.351)**
Total Department: 43100 - ENGINEERING:	**(369,663.47)**	**(634,357.17)**	**(77,680.76)**	**(163,550.00)**	**(85,869.24)**	**110.541**	**(131,530.00)**	**32,020.00**	**(19.578)**
Department: 43200 - COMMUNITY PLANNING									
Revenue									
32 - LICENSES & PERMITS	276,966.20	188,504.17	256,000.00	272,600.00	16,600.00	6.484	272,600.00	-	-
34 - CHARGES FOR SERVICES	631.35	132.75	-	-	-	-	-	-	-
36 - MISCELLANEOUS	-	4.53	-	-	-	-	-	-	-
Total Revenue:	**277,597.55**	**188,641.45**	**256,000.00**	**272,600.00**	**16,600.00**	**6.484**	**272,600.00**	**-**	**-**
Expense									
51 - SALARIES & WAGES	325,835.73	299,148.39	300,671.32	360,222.00	59,550.68	19.806	360,222.00	-	-
52 - EMPLOYEE BENEFITS	137,914.57	116,877.54	129,168.33	147,553.00	18,384.67	14.233	147,412.00	(141.00)	(0.096)
53 - PURCHASED SERVICES	4,710.88	5,753.35	12,749.00	11,949.00	(800.00)	(6.275)	11,949.00	-	-
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	9,812.86	15,198.57	16,000.00	19,300.00	3,300.00	20.625	19,300.00	-	-
58 - OTHER EXPENDITURES	24,681.40	27,393.98	14,000.00	15,100.00	1,100.00	7.857	15,100.00	-	-
Total Expense:	**502,955.44**	**464,371.83**	**472,588.65**	**554,124.00**	**81,535.35**	**17.253**	**553,983.00**	**(141.00)**	**(0.025)**
Total Department: 43200 - COMMUNITY PLANNING:	**(225,357.89)**	**(275,730.38)**	**(216,588.65)**	**(281,524.00)**	**(64,935.35)**	**29.981**	**(281,383.00)**	**141.00**	**(0.050)**
Department: 43300 - STREET ADMINISTRATION									
Revenue									
33 - INTERGOVERNMENTAL	37,141.38	36,235.01	39,675.00	37,675.00	(2,000.00)	(5.041)	37,675.00	-	-
34 - CHARGES FOR SERVICES	-	1,298.75	-	6,000.00	6,000.00	-	6,000.00	-	-
36 - MISCELLANEOUS	37,640.47	137,252.38	30,000.00	30,000.00	-	-	30,000.00	-	-
Total Revenue:	**74,781.85**	**174,786.14**	**69,675.00**	**73,675.00**	**4,000.00**	**5.741**	**73,675.00**	**-**	**-**
Expense									
51 - SALARIES & WAGES	585,019.89	525,587.95	563,711.14	623,394.00	59,682.86	10.587	623,394.00	-	-
52 - EMPLOYEE BENEFITS	266,880.57	220,825.33	266,980.22	276,033.00	9,052.78	3.391	284,877.00	8,844.00	3.204
53 - PURCHASED SERVICES	412,624.59	518,332.01	494,252.00	513,592.00	19,340.00	3.913	513,592.00	-	-
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	64,114.23	71,042.58	70,800.00	72,100.00	1,300.00	1.836	72,100.00	-	-
55 - CAPITAL	-	18,414.35	-	-	-	-	-	-	-
58 - OTHER EXPENDITURES	1,338.51	580.72	6,880.00	650.00	(6,230.00)	(90.552)	650.00	-	-
59 - OTHER FINANCING USES	-	4,466.00	4,866.00	19,590.00	14,724.00	302.589	19,590.00	-	-
Total Expense:	**1,329,977.79**	**1,359,248.94**	**1,407,489.36**	**1,505,359.00**	**97,869.64**	**6.953**	**1,514,203.00**	**8,844.00**	**0.588**
Total Department: 43300 - STREET ADMINISTRATION:	**(1,255,195.94)**	**(1,184,462.80)**	**(1,337,814.36)**	**(1,431,684.00)**	**(93,869.64)**	**7.017**	**(1,440,528.00)**	**(8,844.00)**	**0.618**
Department: 43302 - STREET LIGHTING									
Expense									
53 - PURCHASED SERVICES	277,315.56	231,096.30	277,316.00	277,316.00	-	-	277,522.00	206.00	0.074
Total Expense:	**277,315.56**	**231,096.30**	**277,316.00**	**277,316.00**	**-**	**-**	**277,522.00**	**206.00**	**0.074**
Total Department: 43302 - STREET LIGHTING:	**277,315.56**	**231,096.30**	**277,316.00**	**277,316.00**	**-**	**-**	**277,522.00**	**206.00**	**0.074**
Department: 43400 - AIRPORT									
Revenue									
33 - INTERGOVERNMENTAL	191,649.93	16,524.07	128,107.00	678,107.00	550,000.00	429.329	678,107.00	-	-
34 - CHARGES FOR SERVICES	166,980.58	164,955.47	157,070.00	167,354.00	10,284.00	6.547	167,354.00	-	-
36 - MISCELLANEOUS	220.82	60.27	-	100.00	100.00	-	100.00	-	-
Total Revenue:	**358,851.33**	**181,539.81**	**285,177.00**	**845,561.00**	**560,384.00**	**196.504**	**845,561.00**	**-**	**-**
Expense									
51 - SALARIES & WAGES	201,792.60	203,932.21	265,129.04	225,840.00	(39,289.04)	(14.819)	225,840.00	-	-
52 - EMPLOYEE BENEFITS	88,057.02	84,637.53	107,902.12	100,623.00	(7,279.12)	(6.746)	100,542.00	(81.00)	(0.080)
53 - PURCHASED SERVICES	230,311.64	222,330.31	282,630.00	887,845.72	605,215.72	214.137	887,845.72	-	-
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	39,291.68	39,630.46	38,900.00	49,325.00	10,425.00	26.799	49,325.00	-	-
55 - CAPITAL	-	14,679.00	-	-	-	-	-	-	-
58 - OTHER EXPENDITURES	7,685.44	8,472.80	8,910.00	8,960.00	50.00	0.561	8,960.00	-	-
59 - OTHER FINANCING USES	-	11,968.00	13,060.00	15,600.00	2,540.00	19.449	15,600.00	-	-
Total Expense:	**567,138.38**	**585,650.31**	**716,531.16**	**1,288,193.72**	**571,662.56**	**79.782**	**1,288,112.72**	**(81.00)**	

Account Number	2021 Total Activity	2022 YTD Activity Through Nov 29	Parent Budget 2022 FINAL	Comparison 1 Budget 2023 PRELIMINARY	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2023 RECOMMENDED FINAL	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Total Department: 43400 - AIRPORT:	**(208,287.05)**	**(404,110.50)**	**(431,354.16)**	**(442,632.72)**	**(11,278.56)**	**2.615**	**(442,551.72)**	**81.00**	**(0.018)**
Department: 45100 - COMMUNITY SERVICE ADMIN									
Revenue									
33 - INTERGOVERNMENTAL	84,781.70	84,514.06	84,000.00	86,500.00	2,500.00	2.976	86,500.00	-	-
34 - CHARGES FOR SERVICES	3,496.13	2,262.50	5,000.00	5,000.00	-	-	5,000.00	-	-
36 - MISCELLANEOUS	1,060.00	1,933.00	2,500.00	2,500.00	-	-	2,500.00	-	-
Total Revenue:	**89,337.83**	**88,709.56**	**91,500.00**	**94,000.00**	**2,500.00**	**2.732**	**94,000.00**	**-**	**-**
Expense									
51 - SALARIES & WAGES	252,379.27	217,405.41	250,747.47	228,011.00	(22,736.47)	(9.067)	226,680.00	(1,331.00)	(0.584)
52 - EMPLOYEE BENEFITS	78,338.92	58,330.56	72,203.28	79,599.00	7,395.72	10.243	79,336.00	(263.00)	(0.330)
53 - PURCHASED SERVICES	7,063.82	18,270.82	16,917.00	18,817.00	1,900.00	11.231	18,817.00	-	-
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	19,610.78	20,971.09	25,200.00	26,700.00	1,500.00	5.952	26,700.00	-	-
58 - OTHER EXPENDITURES	11,053.54	11,012.51	12,770.00	13,750.00	980.00	7.674	13,750.00	-	-
59 - OTHER FINANCING USES	-	3,971.00	4,337.00	3,000.00	(1,337.00)	(30.828)	3,000.00	-	-
Total Expense:	**368,446.33**	**329,961.39**	**382,174.75**	**369,877.00**	**(12,297.75)**	**(3.218)**	**368,283.00**	**(1,594.00)**	**(0.431)**
Total Department: 45100 - COMMUNITY SERVICE ADMIN:	**(279,108.50)**	**(241,251.83)**	**(290,674.75)**	**(275,877.00)**	**14,797.75**	**(5.091)**	**(274,283.00)**	**1,594.00**	**(0.578)**
Department: 45150 - AFTER SCHOOL PROGRAMS									
Revenue									
33 - INTERGOVERNMENTAL	-	17,600.00	-	-	-	-	-	-	-
Total Revenue:	**-**	**17,600.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Expense									
51 - SALARIES & WAGES	4,299.67	6,212.45	6,000.00	8,000.00	2,000.00	33.333	8,000.00	-	-
52 - EMPLOYEE BENEFITS	659.97	700.60	1,544.15	1,606.00	61.85	4.005	1,606.00	-	-
53 - PURCHASED SERVICES	17,000.00	8,500.00	8,500.00	-	(8,500.00)	(100.000)	-	-	-
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	2,498.12	17,711.11	-	4,000.00	4,000.00	-	4,000.00	-	-
Total Expense:	**24,457.76**	**33,124.16**	**16,044.15**	**13,606.00**	**(2,438.15)**	**(15.197)**	**13,606.00**	**-**	**-**
Total Department: 45150 - AFTER SCHOOL PROGRAMS:	**(24,457.76)**	**(15,524.16)**	**(16,044.15)**	**(13,606.00)**	**2,438.15**	**(15.197)**	**(13,606.00)**	**-**	**-**
Department: 45200 - PARKS									
Revenue									
34 - CHARGES FOR SERVICES	7,760.50	24,913.73	16,500.00	26,500.00	10,000.00	60.606	26,500.00	-	-
36 - MISCELLANEOUS	39,196.21	41,051.75	25,000.00	20,000.00	(5,000.00)	(20.000)	20,000.00	-	-
Total Revenue:	**46,956.71**	**65,965.48**	**41,500.00**	**46,500.00**	**5,000.00**	**12.048**	**46,500.00**	**-**	**-**
Expense									
51 - SALARIES & WAGES	345,581.85	313,687.84	377,642.02	389,062.00	11,419.98	3.024	389,062.00	-	-
52 - EMPLOYEE BENEFITS	98,406.70	105,062.19	106,927.86	141,142.00	34,214.14	31.997	141,048.00	(94.00)	(0.067)
53 - PURCHASED SERVICES	269,323.44	372,670.98	316,796.00	335,739.90	18,943.90	5.980	335,739.90	-	-
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	97,488.89	86,635.04	100,400.00	105,700.00	5,300.00	5.279	105,700.00	-	-
58 - OTHER EXPENDITURES	4,186.10	4,724.50	3,000.00	2,500.00	(500.00)	(16.667)	2,500.00	-	-
59 - OTHER FINANCING USES	-	3,949.00	4,302.00	10,500.00	6,198.00	144.073	10,500.00	-	-
Total Expense:	**814,986.98**	**886,729.55**	**909,067.88**	**984,643.90**	**75,576.02**	**8.314**	**984,549.90**	**(94.00)**	**(0.010)**
Total Department: 45200 - PARKS:	**(768,030.27)**	**(820,764.07)**	**(867,567.88)**	**(938,143.90)**	**(70,576.02)**	**8.135**	**(938,049.90)**	**94.00**	**(0.010)**
Department: 45300 - AQUATIC CENTER									
Revenue									
34 - CHARGES FOR SERVICES	92,500.20	95,342.35	111,000.00	111,000.00	-	-	111,000.00	-	-
37 - PROPRIETARY OPERATING	1,432.48	195.86	-	-	-	-	-	-	-
Total Revenue:	**93,932.68**	**95,538.21**	**111,000.00**	**111,000.00**	**-**	**-**	**111,000.00**	**-**	**-**
Expense									
51 - SALARIES & WAGES	80,094.66	79,473.29	90,000.00	90,000.00	-	-	90,000.00	-	-
52 - EMPLOYEE BENEFITS	8,273.59	9,804.10	12,497.99	11,345.00	(1,152.99)	(9.225)	11,345.00	-	-
53 - PURCHASED SERVICES	69,585.35	69,599.47	70,192.00	78,042.85	7,850.85	11.185	78,042.85	-	-
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	59,384.67	51,754.96	59,500.00	66,840.00	7,340.00	12.336	66,840.00	-	-
OTHER EXPENDITURES	2,816.79	1,232.49	2,000.00	2,000.00	-	-	2,000.00	-	

Account Number	2021 Total Activity	2022 YTD Activity Through Nov 29	Parent Budget 2022 FINAL	Comparison 1 Budget 2023 PRELIMINARY	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2023 RECOMMENDED FINAL	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Total Expense:	**220,155.06**	**211,864.31**	**234,189.99**	**248,227.85**	**14,037.86**	**5.994**	**248,227.85**	**-**	**-**
Total Department: 45300 - AQUATIC CENTER:	**(126,222.38)**	**(116,326.10)**	**(123,189.99)**	**(137,227.85)**	**(14,037.86)**	**11.395**	**(137,227.85)**	**-**	**-**
Department: 45400 - BAND									
Revenue									
33 - INTERGOVERNMENTAL	-	-	6,000.00	-	(6,000.00)	(100.000)	-	-	-
36 - MISCELLANEOUS	-	2,375.00	-	1,000.00	1,000.00	-	1,000.00	-	-
Total Revenue:	**-**	**2,375.00**	**6,000.00**	**1,000.00**	**(5,000.00)**	**(83.333)**	**1,000.00**	**-**	**-**
Expense									
51 - SALARIES & WAGES	-	7,543.50	11,000.00	6,000.00	(5,000.00)	(45.455)	6,000.00	-	-
52 - EMPLOYEE BENEFITS	(4.00)	765.49	1,364.53	692.00	(672.53)	(49.287)	692.00	-	-
53 - PURCHASED SERVICES	16.00	21.00	12.00	12.00	-	-	12.00	-	-
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	-	288.17	500.00	700.00	200.00	40.000	700.00	-	-
Total Expense:	**12.00**	**8,618.16**	**12,876.53**	**7,404.00**	**(5,472.53)**	**(42.500)**	**7,404.00**	**-**	**-**
Total Department: 45400 - BAND:	**(12.00)**	**(6,243.16)**	**(6,876.53)**	**(6,404.00)**	**472.53**	**(6.872)**	**(6,404.00)**	**-**	**-**
Department: 45500 - LIBRARY									
Expense									
58 - OTHER EXPENDITURES	669,799.00	638,506.00	696,559.00	720,625.00	24,066.00	3.455	720,625.00	-	-
Total Expense:	**669,799.00**	**638,506.00**	**696,559.00**	**720,625.00**	**24,066.00**	**3.455**	**720,625.00**	**-**	**-**
Total Department: 45500 - LIBRARY:	**669,799.00**	**638,506.00**	**696,559.00**	**720,625.00**	**24,066.00**	**3.455**	**720,625.00**	**-**	**-**
Department: 45600 - COMMUNITY EDUCATION									
Revenue									
34 - CHARGES FOR SERVICES	46,278.00	36,438.75	125,000.00	95,000.00	(30,000.00)	(24.000)	95,000.00	-	-
36 - MISCELLANEOUS	450.00	1,050.00	-	1,000.00	1,000.00	-	1,000.00	-	-
Total Revenue:	**46,728.00**	**37,488.75**	**125,000.00**	**96,000.00**	**(29,000.00)**	**(23.200)**	**96,000.00**	**-**	**-**
Expense									
51 - SALARIES & WAGES	75,118.19	71,888.68	129,630.27	97,990.00	(31,640.27)	(24.408)	97,990.00	-	-
52 - EMPLOYEE BENEFITS	14,514.43	15,867.87	20,249.96	21,598.00	1,348.04	6.657	21,598.00	-	-
53 - PURCHASED SERVICES	4,788.69	12,337.10	18,680.00	19,120.00	440.00	2.355	19,120.00	-	-
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	19,234.55	17,977.12	18,800.00	19,160.00	360.00	1.915	19,160.00	-	-
58 - OTHER EXPENDITURES	230.96	120.00	1,000.00	1,000.00	-	-	1,000.00	-	-
Total Expense:	**113,886.82**	**118,190.77**	**188,360.23**	**158,868.00**	**(29,492.23)**	**(15.657)**	**158,868.00**	**-**	**-**
Total Department: 45600 - COMMUNITY EDUCATION:	**(67,158.82)**	**(80,702.02)**	**(63,360.23)**	**(62,868.00)**	**492.23**	**(0.777)**	**(62,868.00)**	**-**	**-**
Department: 45700 - RECREATION									
Revenue									
33 - INTERGOVERNMENTAL	-	-	-	-	-	-	-	-	-
34 - CHARGES FOR SERVICES	223,507.52	240,883.85	210,000.00	200,000.00	(10,000.00)	(4.762)	200,000.00	-	-
36 - MISCELLANEOUS	5,000.00	684.40	-	2,000.00	2,000.00	-	2,000.00	-	-
Total Revenue:	**228,507.52**	**241,568.25**	**210,000.00**	**202,000.00**	**(8,000.00)**	**(3.810)**	**202,000.00**	**-**	**-**
Expense									
51 - SALARIES & WAGES	128,912.49	150,278.47	148,398.61	145,244.00	(3,154.61)	(2.126)	145,244.00	-	-
52 - EMPLOYEE BENEFITS	19,700.18	24,082.64	22,804.95	30,605.00	7,800.05	34.203	30,605.00	-	-
53 - PURCHASED SERVICES	30,297.10	38,859.37	24,480.00	26,120.00	1,640.00	6.699	26,120.00	-	-
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	33,940.03	36,804.35	40,000.00	38,000.00	(2,000.00)	(5.000)	38,000.00	-	-
58 - OTHER EXPENDITURES	1,038.17	156.33	1,400.00	1,250.00	(150.00)	(10.714)	1,250.00	-	-
Total Expense:	**213,887.97**	**250,181.16**	**237,083.56**	**241,219.00**	**4,135.44**	**1.744**	**241,219.00**	**-**	**-**
Total Department: 45700 - RECREATION:	**14,619.55**	**(8,612.91)**	**(27,083.56)**	**(39,219.00)**	**(12,135.44)**	**44.807**	**(39,219.00)**	**-**	**-**
Department: 49900 - TRANSFERS									
Revenue									
39 - OTHER FINANCING REVENUE	300,000.00	343,750.00	375,000.00	400,000.00	25,000.00	6.667	400,000.00	-	-
Total Revenue:	**300,000.00**	**343,750.00**	**375,000.00**	**400,000.00**	**25,000.00**	**6.667**	**400,000.00**	**-**	**-**

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Account Number	2021 Total Activity	2022 YTD Activity Through Nov 29	Parent Budget 2022 FINAL	Comparison 1 Budget 2023 PRELIMINARY	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2023 RECOMMENDED FINAL	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
59 - OTHER FINANCING USES	250,000.00	-	-	-	-	-	-	-	-
Total Expense:	**250,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Department: 49900 - TRANSFERS:	**50,000.00**	**343,750.00**	**375,000.00**	**400,000.00**	**25,000.00**	**6.667**	**400,000.00**	**-**	**-**
Total Fund: 101 - GENERAL FUND:	**(451,603.35)**	**(3,328,343.03)**	**(148,116.00)**	**-**	**148,116.00**	**(100.000)**	**-**	**-**	**-**
Fund: 208 - EDA ADMINISTRATION									
Department: 46300 - ECONOMIC DEVELOPMENT AUTHORITY									
Revenue									
31 - TAXES	138,312.47	76,806.40	150,000.00	173,486.00	23,486.00	15.657	173,486.00	-	-
33 - INTERGOVERNMENTAL	-	-	-	-	-	-	-	-	-
34 - CHARGES FOR SERVICES	2,750.00	300.00	3,500.00	2,500.00	(1,000.00)	(28.571)	2,500.00	-	-
36 - MISCELLANEOUS	5,729.26	335.55	638.00	720.00	82.00	12.853	720.00	-	-
Total Revenue:	**146,791.73**	**77,441.95**	**154,138.00**	**176,706.00**	**22,568.00**	**14.641**	**176,706.00**	**-**	**-**
Expense									
51 - SALARIES & WAGES	74,636.09	86,521.71	93,854.46	107,657.00	13,802.54	14.706	107,657.00	-	-
52 - EMPLOYEE BENEFITS	32,863.74	30,281.31	35,052.81	41,007.00	5,954.19	16.986	40,887.00	(120.00)	(0.293)
53 - PURCHASED SERVICES	30,936.30	6,698.98	15,137.00	12,842.00	(2,295.00)	(15.162)	12,962.00	120.00	0.934
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	1,705.66	2,779.76	2,900.00	5,400.00	2,500.00	86.207	5,400.00	-	-
58 - OTHER EXPENDITURES	8,874.03	4,018.00	9,650.00	9,800.00	150.00	1.554	9,800.00	-	-
Total Expense:	**149,015.82**	**130,299.76**	**156,594.27**	**176,706.00**	**20,111.73**	**12.843**	**176,706.00**	**-**	**-**
Total Department: 46300 - ECONOMIC DEVELOPMENT AUTHORITY:	**(2,224.09)**	**(52,857.81)**	**(2,456.27)**	**-**	**2,456.27**	**(100.000)**	**-**	**-**	**-**
Total Fund: 208 - EDA ADMINISTRATION:	**(2,224.09)**	**(52,857.81)**	**(2,456.27)**	**-**	**2,456.27**	**(100.000)**	**-**	**-**	**-**
Fund: 258 - ASC ARENA									
Department: 45900 - AMATEUR SPORTS CENTER									
Revenue									
33 - INTERGOVERNMENTAL	-	-	-	-	-	-	-	-	-
34 - CHARGES FOR SERVICES	177,793.55	178,666.50	170,000.00	185,700.00	15,700.00	9.235	185,700.00	-	-
36 - MISCELLANEOUS	73,257.54	2,906.59	776.00	1,290.00	514.00	66.237	1,290.00	-	-
Total Revenue:	**251,051.09**	**181,573.09**	**170,776.00**	**186,990.00**	**16,214.00**	**9.494**	**186,990.00**	**-**	**-**
Expense									
51 - SALARIES & WAGES	235,751.47	234,542.58	269,485.72	287,905.00	18,419.28	6.835	287,905.00	-	-
52 - EMPLOYEE BENEFITS	98,199.38	89,796.81	99,411.59	110,380.00	10,968.41	11.033	110,292.00	(88.00)	(0.080)
53 - PURCHASED SERVICES	315,127.69	351,144.10	352,128.00	379,580.00	27,452.00	7.796	380,204.00	624.00	0.164
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	29,178.64	26,022.60	48,050.00	51,250.00	3,200.00	6.660	51,250.00	-	-
55 - CAPITAL	-	-	-	-	-	-	-	-	-
58 - OTHER EXPENDITURES	636.29	1,483.25	800.00	875.00	75.00	9.375	875.00	-	-
Total Expense:	**678,893.47**	**702,989.34**	**769,875.31**	**829,990.00**	**60,114.69**	**7.808**	**830,526.00**	**536.00**	**0.065**
Total Department: 45900 - AMATEUR SPORTS CENTER:	**(427,842.38)**	**(521,416.25)**	**(599,099.31)**	**(643,000.00)**	**(43,900.69)**	**7.328**	**(643,536.00)**	**(536.00)**	**0.083**
Department: 49900 - TRANSFERS									
Revenue									
39 - OTHER FINANCING REVENUE	605,000.00	558,107.00	608,850.00	643,000.00	34,150.00	5.609	643,000.00	-	-
Total Revenue:	**605,000.00**	**558,107.00**	**608,850.00**	**643,000.00**	**34,150.00**	**5.609**	**643,000.00**	**-**	**-**
Total Department: 49900 - TRANSFERS:	**605,000.00**	**558,107.00**	**608,850.00**	**643,000.00**	**34,150.00**	**5.609**	**643,000.00**	**-**	**-**
Total Fund: 258 - ASC ARENA:	**177,157.62**	**36,690.75**	**9,750.69**	**-**	**(9,750.69)**	**(100.000)**	**(536.00)**	**(536.00)**	**-**
Fund: 270 - MERIT									
Department: 42600 - MERIT OPERATIONS									
Revenue									
33 - INTERGOVERNMENTAL	750.00	2,000.00	-	-	-	-	-	-	-
34 - CHARGES FOR SERVICES	57,859.15	32,972.70	50,000.00	51,500.00	1,500.00	3.000	51,500.00	-	-
36 - MISCELLANEOUS	6,577.81	5,683.33	1,380.00	2,282.00	902.00	65.362	2,282.00	-	-
Total Revenue:	**65,186.96**	**40,656.03**	**51,380.00**	**53,782.00**	**2,402.00**	**4.675**	**53,782.00**	**-**	**-**

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Account Number	2021 Total Activity	2022 YTD Activity Through Nov 29	Parent Budget 2022 FINAL	Comparison 1 Budget 2023 PRELIMINARY	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2023 RECOMMENDED FINAL	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
51 - SALARIES & WAGES	73,123.00	67,476.28	83,831.54	81,024.00	(2,807.54)	(3.349)	81,024.00	-	-
52 - EMPLOYEE BENEFITS	33,668.78	28,585.24	33,343.52	34,496.00	1,152.48	3.456	34,462.00	(34.00)	(0.099)
53 - PURCHASED SERVICES	74,970.22	75,086.84	92,772.00	97,731.00	4,959.00	5.345	97,765.00	34.00	0.035
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	7,014.98	3,795.15	9,300.00	9,300.00	-	-	9,300.00	-	-
55 - CAPITAL	-	8,039.21	-	-	-	-	-	-	-
58 - OTHER EXPENDITURES	28.17	2,130.59	2,730.00	2,731.00	1.00	0.037	2,731.00	-	-
Total Expense:	**188,805.15**	**185,113.31**	**221,977.06**	**225,282.00**	**3,304.94**	**1.489**	**225,282.00**	**-**	**-**
Total Department: 42600 - MERIT OPERATIONS:	**(123,618.19)**	**(144,457.28)**	**(170,597.06)**	**(171,500.00)**	**(902.94)**	**0.529**	**(171,500.00)**	**-**	**-**
Department: 49900 - TRANSFERS									
Revenue									
39 - OTHER FINANCING REVENUE	170,000.00	159,841.00	174,375.00	171,500.00	(2,875.00)	(1.649)	171,500.00	-	-
Total Revenue:	**170,000.00**	**159,841.00**	**174,375.00**	**171,500.00**	**(2,875.00)**	**(1.649)**	**171,500.00**	**-**	**-**
Total Department: 49900 - TRANSFERS:	**170,000.00**	**159,841.00**	**174,375.00**	**171,500.00**	**(2,875.00)**	**(1.649)**	**171,500.00**	**-**	**-**
Total Fund: 270 - MERIT:	**46,381.81**	**15,383.72**	**3,777.94**	**-**	**(3,777.94)**	**(100.000)**	**-**	**-**	**-**
Fund: 602 - WASTE WATER OPERATING									
Department: 47000 - DEBT SERVICE									
Expense									
53 - PURCHASED SERVICES	1,293.68	-	646.84	646.84	-	-	646.84	-	-
56 - DEBT SERVICE	271,916.33	265,752.42	292,129.00	244,400.03	(47,728.97)	(16.338)	244,400.03	-	-
Total Expense:	**273,210.01**	**265,752.42**	**292,775.84**	**245,046.87**	**(47,728.97)**	**(16.302)**	**245,046.87**	**-**	**-**
Total Department: 47000 - DEBT SERVICE:	**273,210.01**	**265,752.42**	**292,775.84**	**245,046.87**	**(47,728.97)**	**(16.302)**	**245,046.87**	**-**	**-**
Department: 49500 - WASTE WATER									
Revenue									
32 - LICENSES & PERMITS	50.00	-	-	-	-	-	-	-	-
33 - INTERGOVERNMENTAL	-	27,974.00	-	-	-	-	-	-	-
34 - CHARGES FOR SERVICES	14,808.60	14,808.60	14,808.60	14,808.60	-	-	14,808.60	-	-
36 - MISCELLANEOUS	47,164.52	(340,368.09)	80,829.00	36,712.57	(44,116.43)	(54.580)	36,712.57	-	-
37 - PROPRIETARY OPERATING	5,301,073.40	4,224,697.27	5,390,700.00	5,358,428.00	(32,272.00)	(0.599)	5,358,428.00	-	-
39 - OTHER FINANCING REVENUE	43,615.77	-	-	-	-	-	-	-	-
Total Revenue:	**5,406,712.29**	**3,927,111.78**	**5,486,337.60**	**5,409,949.17**	**(76,388.43)**	**(1.392)**	**5,409,949.17**	**-**	**-**
Expense									
51 - SALARIES & WAGES	872,632.67	774,440.78	895,357.79	901,557.00	6,199.21	0.692	901,557.00	-	-
52 - EMPLOYEE BENEFITS	408,012.24	302,945.34	359,129.82	367,352.00	8,222.18	2.289	367,049.00	(303.00)	(0.082)
53 - PURCHASED SERVICES	1,787,089.15	903,456.48	1,087,160.00	1,118,893.25	31,733.25	2.919	1,111,436.25	(7,457.00)	(0.666)
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	312,371.80	353,471.10	311,700.00	443,175.00	131,475.00	42.180	443,175.00	-	-
55 - CAPITAL	1,834,251.30	109,243.27	1,723,140.00	1,758,208.00	35,068.00	2.035	1,758,208.00	-	-
58 - OTHER EXPENDITURES	19,268.43	148,608.41	59,957.00	62,777.00	2,820.00	4.703	62,777.00	-	-
59 - OTHER FINANCING USES	-	5,060.00	5,520.00	9,450.00	3,930.00	71.196	9,450.00	-	-
Total Expense:	**5,233,625.59**	**2,597,225.38**	**4,441,964.61**	**4,661,412.25**	**219,447.64**	**4.940**	**4,653,652.25**	**(7,760.00)**	**(0.166)**
Total Department: 49500 - WASTE WATER:	**173,086.70**	**1,329,886.40**	**1,044,372.99**	**748,536.92**	**(295,836.07)**	**(28.327)**	**756,296.92**	**7,760.00**	**1.037**
Total Fund: 602 - WASTE WATER OPERATING:	**(100,123.31)**	**1,064,133.98**	**751,597.15**	**503,490.05**	**(248,107.10)**	**(33.011)**	**511,250.05**	**7,760.00**	**1.541**
Fund: 609 - LIQUOR									
Department: 47000 - DEBT SERVICE									
Expense									
56 - DEBT SERVICE	61,383.54	28,277.50	56,555.00	50,835.00	(5,720.00)	(10.114)	50,835.00	-	-
Total Expense:	**61,383.54**	**28,277.50**	**56,555.00**	**50,835.00**	**(5,720.00)**	**(10.114)**	**50,835.00**	**-**	**-**
Total Department: 47000 - DEBT SERVICE:	**61,383.54**	**28,277.50**	**56,555.00**	**50,835.00**	**(5,720.00)**	**(10.114)**	**50,835.00**	**-**	**-**
Department: 49700 - LIQUOR OPERATIONS									
Revenue									
33 - INTERGOVERNMENTAL	2,307.70	2,778.74	4,500.00	4,000.00	(500.00)	(11.111)	4,000.00	-	-
35 - FINES & FORFEITURES	92.65	120.00	-	-	-	-	-	-	

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Account Number	2021 Total Activity	2022 YTD Activity Through Nov 29	Parent Budget 2022 FINAL	Comparison 1 Budget 2023 PRELIMINARY	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2023 RECOMMENDED FINAL	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
36 - MISCELLANEOUS	39,533.35	15,220.35	16,990.00	23,265.48	6,275.48	36.936	23,265.48	-	-
37 - PROPRIETARY OPERATING	6,725,678.31	5,939,585.17	6,436,000.00	6,860,072.00	424,072.00	6.589	6,860,072.00	-	-
Total Revenue:	**6,767,612.01**	**5,957,704.26**	**6,457,490.00**	**6,887,337.48**	**429,847.48**	**6.657**	**6,887,337.48**	**-**	**-**
Expense									
51 - SALARIES & WAGES	368,704.65	360,439.96	367,497.65	429,731.00	62,233.35	16.934	429,731.00	-	-
52 - EMPLOYEE BENEFITS	110,682.08	104,695.83	110,651.75	138,556.00	27,904.25	25.218	138,462.00	(94.00)	(0.068)
53 - PURCHASED SERVICES	85,550.51	109,328.91	89,678.00	94,819.00	5,141.00	5.733	94,913.00	94.00	0.099
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	116,717.03	97,339.87	100,300.00	113,000.00	12,700.00	12.662	113,000.00	-	-
55 - CAPITAL	85,687.87	26,121.38	85,688.00	84,191.00	(1,497.00)	(1.747)	84,191.00	-	-
58 - OTHER EXPENDITURES	130,247.92	98,189.89	104,045.00	106,045.00	2,000.00	1.922	106,045.00	-	-
Total Expense:	**897,590.06**	**796,115.84**	**857,860.40**	**966,342.00**	**108,481.60**	**12.646**	**966,342.00**	**-**	**-**
Total Department: 49700 - LIQUOR OPERATIONS:	**5,870,021.95**	**5,161,588.42**	**5,599,629.60**	**5,920,995.48**	**321,365.88**	**5.739**	**5,920,995.48**	**-**	**-**
Department: 49701 - LIQUOR OPERATIONS									
Expense									
53 - PURCHASED SERVICES	14,549.81	-	-	-	-	-	-	-	-
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	4,849,781.39	4,469,155.49	4,629,501.00	4,923,855.00	294,354.00	6.358	4,923,855.00	-	-
Total Expense:	**4,864,331.20**	**4,469,155.49**	**4,629,501.00**	**4,923,855.00**	**294,354.00**	**6.358**	**4,923,855.00**	**-**	**-**
Total Department: 49701 - LIQUOR OPERATIONS:	**4,864,331.20**	**4,469,155.49**	**4,629,501.00**	**4,923,855.00**	**294,354.00**	**6.358**	**4,923,855.00**	**-**	**-**
Department: 49900 - TRANSFERS									
Expense									
59 - OTHER FINANCING USES	894,442.60	527,076.00	575,000.00	600,000.00	25,000.00	4.348	600,000.00	-	-
Total Expense:	**894,442.60**	**527,076.00**	**575,000.00**	**600,000.00**	**25,000.00**	**4.348**	**600,000.00**	**-**	**-**
Total Department: 49900 - TRANSFERS:	**894,442.60**	**527,076.00**	**575,000.00**	**600,000.00**	**25,000.00**	**4.348**	**600,000.00**	**-**	**-**
Total Fund: 609 - LIQUOR:	**49,864.61**	**137,079.43**	**338,573.60**	**346,305.48**	**7,731.88**	**2.284**	**346,305.48**	**-**	**-**
Fund: 630 - SURFACE WATER MGT UTILITY									
Department: 47000 - DEBT SERVICE									
Expense									
53 - PURCHASED SERVICES	597.78	-	335.30	398.96	63.66	18.986	398.96	-	-
56 - DEBT SERVICE	96,129.26	94,877.68	72,525.00	79,869.91	7,344.91	10.127	79,869.91	-	-
Total Expense:	**96,727.04**	**94,877.68**	**72,860.30**	**80,268.87**	**7,408.57**	**10.168**	**80,268.87**	**-**	**-**
Total Department: 47000 - DEBT SERVICE:	**96,727.04**	**94,877.68**	**72,860.30**	**80,268.87**	**7,408.57**	**10.168**	**80,268.87**	**-**	**-**
Department: 49600 - STORM WATER									
Revenue									
31 - TAXES	0.38	-	-	-	-	-	-	-	-
32 - LICENSES & PERMITS	2,340.00	2,895.00	2,600.00	2,000.00	(600.00)	(23.077)	2,600.00	600.00	30.000
33 - INTERGOVERNMENTAL	-	-	-	-	-	-	-	-	-
36 - MISCELLANEOUS	163,726.97	(15,373.17)	32,721.00	26,665.45	(6,055.55)	(18.507)	26,665.45	-	-
37 - PROPRIETARY OPERATING	1,258,041.67	954,937.69	1,284,888.00	-	(1,284,888.00)	(100.000)	1,284,888.00	1,284,888.00	-
39 - OTHER FINANCING REVENUE	14,123.73	-	-	-	-	-	-	-	-
Total Revenue:	**1,438,232.75**	**942,459.52**	**1,320,209.00**	**28,665.45**	**(1,291,543.55)**	**(97.829)**	**1,314,153.45**	**1,285,488.00**	**4,484.451**
Expense									
53 - PURCHASED SERVICES	419,643.17	397,794.83	409,065.00	409,758.77	693.77	0.170	408,392.77	(1,366.00)	(0.333)
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	4,695.41	8,522.62	13,875.00	15,375.00	1,500.00	10.811	15,375.00	-	-
55 - CAPITAL	786,691.64	398,060.69	531,533.00	655,561.00	124,028.00	23.334	655,561.00	-	-
58 - OTHER EXPENDITURES	23,068.17	45,341.12	8,800.00	8,800.00	-	-	8,800.00	-	-
Total Expense:	**1,234,098.39**	**849,719.26**	**963,273.00**	**1,089,494.77**	**126,221.77**	**13.103**	**1,088,128.77**	**(1,366.00)**	**(0.125)**
Total Department: 49600 - STORM WATER:	**204,134.36**	**92,740.26**	**356,936.00**	**(1,060,829.32)**	**(1,417,765.32)**	**(397.204)**	**226,024.68**	**1,286,854.00**	**(121.306)**
Total Fund: 630 - SURFACE WATER MGT UTILITY:	**107,407.32**	**(2,137.42)**	**284,075.70**	**(1,141,098.19)**	**(1,425,173.89)**	**(501.688)**	**145,755.81**	**1,286,854.00**	**(112.773)**
Report Total:	**(173,139.39)**	**(2,130,050.38)**	**1,237,202.81**	**(291,302.66)**	**(1,528,505.47)**	**(123.545)**	**1,002,775.34**	**1,294,078.00**	**(444.238)**

Account Number	2021 Total Activity	2022 YTD Activity Through Nov 29	Parent Budget 2022 FINAL	Comparison 1 Budget 2023 PRELIMINARY	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2023 RECOMMENDED FINAL	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund									
101 - GENERAL FUND	(451,603.35)	(3,328,343.03)	(148,116.00)	-	148,116.00	(100.000)	-	-	-
208 - EDA ADMINISTRATION	(2,224.09)	(52,857.81)	(2,456.27)	-	2,456.27	(100.000)	-	-	-
258 - ASC ARENA	177,157.62	36,690.75	9,750.69	-	(9,750.69)	(100.000)	(536.00)	(536.00)	-
270 - MERIT	46,381.81	15,383.72	3,777.94	-	(3,777.94)	(100.000)	-	-	-
602 - WASTE WATER OPERATING	(100,123.31)	1,064,133.98	751,597.15	503,490.05	(248,107.10)	(33.010)	511,250.05	7,760.00	1.540
609 - LIQUOR	49,864.61	137,079.43	338,573.60	346,305.48	7,731.88	2.280	346,305.48	-	-
630 - SURFACE WATER MGT UTILITY	107,407.32	(2,137.42)	284,075.70	(1,141,098.19)	(1,425,173.89)	(501.690)	145,755.81	1,286,854.00	(112.770)
Report Total:	**(173,139.39)**	**(2,130,050.38)**	**1,237,202.81**	**(291,302.66)**	**(1,528,505.47)**	**(123.550)**	**1,002,775.34**	**1,294,078.00**	**(444.240)**

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2023 Recommended Budgets ***** 12/06/2022 Presentation *****

Dept #	Department		2022 Budget	2023 Budget	$ Increase (Decrease)	% Change
GENERAL FUND - 101						
00000	General Government	Revenues and Other Financing Sources	$ 10,651,001.19	$ 10,779,518.00	$ 128,516.81	1.21%
		Expenditures and Other Financing Uses	977,283.00	268,493.00	(708,790.00)	-72.53%
		Net	$ 9,673,718.19	$ 10,511,025.00	$ 837,306.81	
41100	Mayor & Council	Revenues and Other Financing Sources	$ -	$ -	$ -	
		Expenditures and Other Financing Uses	203,790.18	197,048.91	(6,741.27)	-3.31%
		Net	$ (203,790.18)	$ (197,048.91)	$ 6,741.27	
41200	Cable Commission	Revenues and Other Financing Sources	$ 400.00	$ 300.00	$ (100.00)	-25.00%
		Expenditures and Other Financing Uses	217,856.02	234,877.00	17,020.98	7.81%
		Net	$ (217,456.02)	$ (234,577.00)	$ (17,120.98)	
41300	City Administration	Revenues and Other Financing Sources	$ 56,370.00	$ 61,640.00	$ 5,270.00	9.35%
		Expenditures and Other Financing Uses	564,792.02	614,096.50	49,304.48	8.73%
		Net	$ (508,422.02)	$ (552,456.50)	$ (44,034.48)	
41400	Finance	Revenues and Other Financing Sources	$ 1,800.00	$ 650.00	$ (1,150.00)	-63.89%
		Expenditures and Other Financing Uses	432,746.16	472,466.00	39,719.84	9.18%
		Net	$ (430,946.16)	$ (471,816.00)	$ (40,869.84)	
41500	Assessing	Revenues and Other Financing Sources	$ 100.00	$ 100.00	$ -	
		Expenditures and Other Financing Uses	369,019.73	378,848.00	9,828.27	2.66%
		Net	$ (368,919.73)	$ (378,748.00)	$ (9,828.27)	
41600	Legal	Revenues and Other Financing Sources	$ -	$ -	$ -	
		Expenditures and Other Financing Uses	137,344.00	137,694.00	350.00	0.25%
		Net	$ (137,344.00)	$ (137,694.00)	$ (350.00)	
41700	Building Maintenance	Revenues and Other Financing Sources	$ 53,500.00	$ 42,000.00	$ (11,500.00)	-21.50%
		Expenditures and Other Financing Uses	313,472.02	313,545.40	73.38	0.02%
		Net	$ (259,972.02)	$ (271,545.40)	$ (11,573.38)	
41750	Adult Community Center	Revenues and Other Financing Sources	$ 19,500.00	$ 16,500.00	$ (3,000.00)	-15.38%
		Expenditures and Other Financing Uses	176,937.17	163,366.20	(13,570.97)	-7.67%
		Net	$ (157,437.17)	$ (146,866.20)	$ 10,570.97	

2023 Recommended Budgets ***** 12/06/2022 Presentation *****

Dept #	Department		2022 Budget	2023 Budget	$ Increase (Decrease)	% Change
41800	Information Technology	Revenues and Other Financing Sources	$ 7,000.00	$ 7,000.00	$ -	
		Expenditures and Other Financing Uses	148,860.00	166,481.00	17,621.00	11.84%
		Net	$ (141,860.00)	$ (159,481.00)	$ (17,621.00)	
42100	Police Administration	Revenues and Other Financing Sources	$ 677,100.00	$ 689,400.00	$ 12,300.00	1.82%
		Expenditures and Other Financing Uses	3,553,328.60	3,781,083.00	227,754.40	6.41%
		Net	$ (2,876,228.60)	$ (3,091,683.00)	$ (215,454.40)	
42200	Chemical Assessment Team	Revenues and Other Financing Sources	$ 60,000.00	$ 60,000.00	$ -	
		Expenditures and Other Financing Uses	60,289.00	60,000.00	(289.00)	-0.48%
		Net	$ (289.00)	$ -	$ 289.00	
42300	Emergency Management System	Revenues and Other Financing Sources	$ -	$ -	$ -	
		Expenditures and Other Financing Uses	20,069.00	19,569.00	(500.00)	-2.49%
		Net	$ (20,069.00)	$ (19,569.00)	$ 500.00	
42400	Fire Service	Revenues and Other Financing Sources	$ 240,954.65	$ 251,630.00	$ 10,675.35	4.43%
		Expenditures and Other Financing Uses	667,864.00	692,938.70	25,074.70	3.75%
		Net	$ (426,909.35)	$ (441,308.70)	$ (14,399.35)	
42500	Animal Impoundment	Revenues and Other Financing Sources	$ 2,400.00	$ 2,400.00	$ -	
		Expenditures and Other Financing Uses	17,480.92	44,833.82	27,352.90	156.47%
		Net	$ (15,080.92)	$ (42,433.82)	$ (27,352.90)	
43100	Engineering	Revenues and Other Financing Sources	$ 857,383.00	$ 792,000.00	$ (65,383.00)	-7.63%
		Expenditures and Other Financing Uses	935,063.76	923,530.00	(11,533.76)	-1.23%
		Net	$ (77,680.76)	$ (131,530.00)	$ (53,849.24)	
43200	Community Planning	Revenues and Other Financing Sources	$ 256,000.00	$ 272,600.00	$ 16,600.00	6.48%
		Expenditures and Other Financing Uses	472,588.65	553,983.00	81,394.35	17.22%
		Net	$ (216,588.65)	$ (281,383.00)	$ (64,794.35)	
43300	Street Admin	Revenues and Other Financing Sources	$ 69,675.00	$ 73,675.00	$ 4,000.00	5.74%
		Expenditures and Other Financing Uses	1,407,489.36	1,514,203.00	106,713.64	7.58%
		Net	$ (1,337,814.36)	$ (1,440,528.00)	$ (102,713.64)	
43302	Street Lighting	Revenues and Other Financing Sources	$ -	$ -	$ -	
		Expenditures and Other Financing Uses	277,316.00	277,522.00	206.00	0.07%
		Net	$ (277,316.00)	$ (277,522.00)	$ (206.00)	

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2023 Recommended Budgets ***** 12/06/2022 Presentation *****

Dept #	Department		2022 Budget	2023 Budget	$ Increase (Decrease)	% Change
43400	Airport	Revenues and Other Financing Sources	$ 285,177.00	$ 845,561.00	$ 560,384.00	196.50%
		Expenditures and Other Financing Uses	716,531.16	1,288,112.72	571,581.56	79.77%
		Net	$ (431,354.16)	$ (442,551.72)	$ (11,197.56)	
45100	Community Services	Revenues and Other Financing Sources	$ 91,500.00	$ 94,000.00	$ 2,500.00	2.73%
		Expenditures and Other Financing Uses	382,174.75	368,283.00	(13,891.75)	-3.63%
		Net	$ (290,674.75)	$ (274,283.00)	$ 16,391.75	
45150	After School Programs	Revenues and Other Financing Sources	$ -	$ -	$ -	
		Expenditures and Other Financing Uses	16,044.15	13,606.00	(2,438.15)	-15.20%
		Net	$ (16,044.15)	$ (13,606.00)	$ 2,438.15	
45200	Parks	Revenues and Other Financing Sources	$ 41,500.00	$ 46,500.00	$ 5,000.00	12.05%
		Expenditures and Other Financing Uses	909,067.88	984,549.90	75,482.02	8.30%
		Net	$ (867,567.88)	$ (938,049.90)	$ (70,482.02)	
45300	Aquatic Center	Revenues and Other Financing Sources	$ 111,000.00	$ 111,000.00	$ -	
		Expenditures and Other Financing Uses	234,189.99	248,227.85	14,037.86	5.99%
		Net	$ (123,189.99)	$ (137,227.85)	$ (14,037.86)	
45400	Band	Revenues and Other Financing Sources	$ 6,000.00	$ 1,000.00	$ (5,000.00)	-83.33%
		Expenditures and Other Financing Uses	12,876.53	7,404.00	(5,472.53)	-42.50%
		Net	$ (6,876.53)	$ (6,404.00)	$ 472.53	
45500	Library	Revenues and Other Financing Sources	$ -	$ -	$ -	
		Expenditures and Other Financing Uses	696,559.00	720,625.00	24,066.00	3.45%
		Net	$ (696,559.00)	$ (720,625.00)	$ (24,066.00)	
45600	Community Education	Revenues and Other Financing Sources	$ 125,000.00	$ 96,000.00	$ (29,000.00)	-23.20%
		Expenditures and Other Financing Uses	188,360.23	158,868.00	(29,492.23)	-15.66%
		Net	$ (63,360.23)	$ (62,868.00)	$ 492.23	
45700	Recreation	Revenues and Other Financing Sources	$ 210,000.00	$ 202,000.00	$ (8,000.00)	-3.81%
		Expenditures and Other Financing Uses	237,083.56	241,219.00	4,135.44	1.74%
		Net	$ (27,083.56)	$ (39,219.00)	$ (12,135.44)	

Dept #	Department		2022 Budget	2023 Budget	$ Increase (Decrease)	% Change
49900	Transfers	Revenues and Other Financing Sources	$ 375,000.00	$ 400,000.00	$ 25,000.00	6.67%
		Expenditures and Other Financing Uses	-	-	-	
		Net	$ 375,000.00	$ 400,000.00	$ 25,000.00	6.67%
Net GENERAL FUND		Revenues and Other Financing Sources	$ 14,198,360.84	$ 14,845,474.00	$ 647,113.16	4.56%
		Expenditures and Other Financing Uses	14,346,476.84	14,845,474.00	498,997.16	3.48%
		Net	$ (148,116.00)	$ -	$ 148,116.00	
ECONOMIC DEVELOPMENT AUTHORITY - 208						
46300	EDA	Revenues and Other Financing Sources	$ 154,138.00	$ 176,706.00	$ 22,568.00	14.64%
		Expenditures and Other Financing Uses	156,594.27	176,706.00	20,111.73	12.84%
		Net	$ (2,456.27)	$ -	$ 2,456.27	
ARENA - 258						
45900	Amateur Sports Center	Revenues and Other Financing Sources	$ 779,626.00	$ 829,990.00	$ 50,364.00	6.46%
		Expenditures and Other Financing Uses	769,875.31	830,526.00	60,650.69	7.88%
		Net	$ 9,750.69	$ (536.00)	$ (10,286.69)	
MERIT - 270						
42600	MERIT operations	Revenues and Other Financing Sources	$ 225,755.00	$ 225,282.00	$ (473.00)	-0.21%
		Expenditures and Other Financing Uses	221,977.06	225,282.00	3,304.94	1.49%
		Net	$ 3,777.94	$ -	$ (3,777.94)	
WASTE WATER OPERATING - 602						
49500	Waste Water	Revenues and Other Financing Sources	$ 5,486,337.60	$ 5,409,949.17	$ (76,388.43)	-1.39%
		Expenditures and Other Financing Uses	4,734,740.45	4,898,699.12	163,958.67	3.46%
		Net	$ 751,597.15	$ 511,250.05	$ (240,347.10)	

2023 Recommended Budgets ***** 12/06/2022 Presentation *****

Dept #	Department			2022 Budget		2023 Budget		$ Increase (Decrease)	% Change
LIQUOR OPERATIONS - 609									
49700	Liquor	Revenues and Other Financing Sources	$	6,457,490.00	$	6,887,337.48	$	429,847.48	6.66%
		Expenditures and Other Financing Uses		6,118,916.40		6,541,032.00		422,115.60	6.90%
		Net	$	338,573.60	$	346,305.48	$	7,731.88	
STORM WATER - 630									
49600	Storm Water	Revenues and Other Financing Sources	$	1,320,209.00	$	1,314,153.45	$	(6,055.55)	-0.46%
		Expenditures and Other Financing Uses		1,036,133.30		1,168,397.64		132,264.34	12.77%
		Net	$	284,075.70	$	145,755.81	$	(138,319.89)	
	report total		$	1,237,202.81	$	1,002,775.34			

Net Levy History

2019	6,785,471.00	6.43%
2020	7,056,113.00	3.99%
2021	7,254,007.00	2.80%
2022	7,566,100.00	4.30%
2023	8,178,954.00	8.10%

CITY OF MARSHALL, MINNESOTA
TAX LEVY COMPARISON

	PAYABLE 2019	PAYABLE 2020	PAYABLE 2021	PAYABLE 2022	PAYABLE 2023
General Fund Levy (101)	$ 4,541,788	$ 4,778,647	$ 4,957,530	$ 5,240,384	$ 5,790,175
Capital Equipment Levy (401)	$ 400,000	$ 400,000	$ 400,000	$ 300,000	$ 150,000
Street Improvement Levy (495)	$ -	$ 250,000	$ 275,000	$ 350,000	$ 350,000
Economic Development Authority (208)	$ 125,000	$ 135,000	$ 135,000	$ 150,000	$ 173,486
Special Levy (Debt Service)					
321 2010A G.O. Capital Improvement Bonds	$ 51,854	$ 43,257	$ 53,467	$ 45,000	$ 46,983
325 2015A G.O. CIP Bonds	$ 55,361	$ 54,416	$ 53,471	$ 52,526	$ 51,463
359 2015B G.O. Public Improvement Bonds	$ 51,814	$ 51,305	$ 50,796	$ 50,287	$ 53,874
360 2016B G.O. Equipment Certificates	$ 156,030	$ 158,340	$ 155,295	$ -	$ -
360 2016B G.O. Public Improvement Bonds	$ 107,338	$ 106,520	$ 105,703	$ 110,136	$ 109,215
362 2017A G.O. Public Improvement Bonds	$ 95,970	$ 85,101	$ 83,157	$ 89,952	$ 87,103
362 2017A G.O. Equipment Certificates	$ 40,425	$ 39,690	$ 38,955	$ 37,853	$ -
369 2011B G.O. Public Improvement Bonds	$ 21,489	$ 19,871	$ 19,509	$ 29,116	$ 31,520
371 2012A G.O. Public Improvement Bonds	$ 89,003	$ -	$ -	$ -	$ -
372 2013A G.O. Equipment Certificates	$ 112,809	$ -	$ -	$ -	$ -
372 2013A G.O. Public Improvement Bonds	$ 78,718	$ -	$ -	$ -	$ -
373 2014C G.O. Public Improvement Bonds	$ 140,491	$ 75,000	$ -	$ -	$ -
374 2015A G.O. Street Reconstruction Bonds	$ 94,054	$ 92,794	$ 96,784	$ 95,419	$ 93,883
375 2018A G.O. Public Improvement Bonds	$ 111,450	$ 100,000	$ 100,000	$ 95,000	$ 84,074
376 2016C G.O. Public Improvement Bonds	$ 64,646	$ 60,160	$ 60,894	$ 56,243	$ 63,830
377 2017B G.O. Public Improvement Bonds	$ 52,523	$ 43,281	$ 42,546	$ 41,940	$ 41,333
378 2020B G.O. Public Improvement Bonds	$ -	$ 50,000	$ 98,028	$ 94,156	$ 95,178
394 2020A G.O. Capital Improvement Bond	$ 137,815	$ 250,000	$ 239,103	$ 237,791	$ 235,953
379 2021A G.O. Public Improvement Bond	$ -	$ -	$ -	$ 155,946	$ 152,344
380 2022A G.O. Public Improvement Bond				$ -	$ 198,540
subtotal	$ 1,461,790	$ 1,229,735	$ 1,197,708	$ 1,191,365	$ 1,345,293
Special Levy Tax Abatement (Debt Service)					
369 2011B Tax Abatement (Country Club Dr.)	$ 67,919	$ 66,791	$ 70,833	$ 69,389	$ 55,000
376 2016C G.O. Tax Abatement (Parkway)	$ 128,974	$ 130,940	$ 132,936	$ 134,962	$ 130,000
362 2017A G.O. Tax Abatement (Carr Estates)	$ 35,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000
375 2018A G.O. Tax Abatement (Justice Park)	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 30,000
378 2020B G.O. Tax Abatement (Freedom Park)	$ -	$ -	$ 20,000	$ 25,000	$ 25,000
379 2021A G.O. Tax Abatement (Patriot Park)	$ -	$ -	$ -	$ 40,000	$ 45,000
380 2022A G.O. Tax Abatement (parking lots)				$ -	$ 45,000
subtotal	$ 256,893	$ 262,731	$ 288,769	$ 334,351	$ 370,000
Total - - all funds	**$ 6,785,471**	**$ 7,056,113**	**$ 7,254,007**	**$ 7,566,100**	**$ 8,178,954**
Approved final levy	$ 6,785,471	$ 7,056,113	$ 7,254,007	$ 7,566,100	
difference	$ -	$ -	$ -	$ -	$ 8,178,954
	6.43%	3.99%	2.80%	4.30%	8.10%

Item 1.

2022 TAX RATE COMPARISON

Tax rate data obtained from respective County Auditors/Assessors. Population data obtained online (may vary). Data is distributed by Counties in various formats, rates may slightly vary due to manual calculations.

City	County	Population	City Tax Rate	Prior Year	+/-	County Tax Rate	*Prior Year*	+/-	School Tax Rate	*Prior Year*	+/-	Total Tax Rate	*Prior Year*	+/-
Alexandria	Douglas	13,568	40.0620	*39.0830*	2.505%	46.1400	*45.5150*	1.373%	17.7140	*19.5060*	-9.187%	104.5020	*106.1390*	-1.542%
Fairbault	Rice	23,352	54.6820	*55.6050*	-1.660%	39.3350	*39.8520*	-1.297%	14.5910	*15.5530*	-6.185%	108.8640	*111.1750*	-2.079%
Northfield*	Dakota	20,007	59.8670	*56.6661*	5.649%	19.5310	*20.5380*	-4.903%	26.9780	*29.9917*	-10.048%	111.0000	*111.5930*	-0.531%
Fergus Falls	Otter Tail	13,419	58.5260	*57.6320*	1.551%	40.3700	*40.0620*	0.769%	18.0050	*19.8160*	-9.139%	119.0530	*117.5110*	1.312%
Worthington	Nobles	13,136	61.2200	*56.6430*	8.080%	35.6830	*34.8020*	2.531%	26.3660	*25.2250*	4.523%	127.4100	*120.9010*	5.384%
Willmar	Kandiyohi	19,558	46.5810	*40.8410*	14.055%	56.5150	*58.4250*	-3.269%	21.1980	*22.4020*	-5.375%	126.4330	*123.8390*	2.095%
Fairmont	Martin	10,666	62.6600	*61.0470*	2.642%	41.2240	*40.0100*	3.034%	23.2050	*23.5830*	-1.603%	127.4670	*124.9020*	2.054%
Marshall	Lyon	13,664	59.9250	*59.0120*	1.547%	36.1910	*37.5140*	-3.527%	31.3250	*32.3340*	-3.121%	127.5900	*129.0130*	-1.103%
North Mankato	Nicollet	13,619	47.8330	*48.8270*	-2.036%	55.6110	*58.4890*	-4.921%	22.2720	*21.4370*	3.895%	126.1470	*129.2450*	-2.397%
Northfield*	Rice	20,007	63.1000	*59.7630*	5.584%	39.3410	*39.8580*	-1.297%	26.9160	*29.8520*	-9.835%	129.6130	*129.7390*	-0.097%
Bemidji	Beltrami	16,318	52.1250	*50.3400*	3.546%	61.3040	*62.2120*	-1.460%	14.3790	*16.2800*	-11.677%	128.8090	*130.2400*	-1.099%
Sauk Rapids	Benton	14,244	44.0960	*40.9110*	7.785%	54.6900	*55.2000*	-0.924%	32.1770	*32.8650*	-2.093%	134.1900	*132.3220*	1.412%
Brainerd	Crow Wing	13,349	70.9110	*73.4300*	-3.430%	31.1490	*32.4470*	-4.000%	27.3030	*28.9840*	-5.800%	131.1470	*136.6080*	-3.998%
New Ulm	Brown	13,342	81.1760	*77.9650*	4.119%	43.0930	*41.6910*	3.363%	20.3200	*21.4730*	-5.370%	145.8720	*142.4310*	2.416%
St. Peter	Nicollet	11,692	51.6020	*51.7020*	-0.193%	55.5970	*58.4730*	-4.919%	33.3760	*36.8640*	-9.462%	141.0050	*147.5290*	-4.422%
Albert Lea	Freeborn	17,677	60.6760	*60.3370*	0.562%	63.0690	*63.7370*	-1.048%	25.8690	*24.5460*	5.390%	152.6290	*154.3900*	-1.141%
Owatonna	Steele	25,599	62.0980	*59.5300*	4.314%	56.4670	*57.7580*	-2.235%	34.6740	*37.8590*	-8.413%	153.2390	*155.1470*	-1.230%
Hutchinson	McLeod	13,888	60.4100	*67.2330*	-10.148%	57.5800	*58.5570*	-1.668%	30.4500	*33.5440*	-9.224%	151.9020	*159.5420*	-4.789%
Waseca	Waseca	9,410	88.3290	*91.0000*	-2.935%	65.4970	*66.1010*	-0.914%	31.4470	*30.5190*	3.041%	188.7700	*193.0190*	-2.201%

	How does Marshall Rank?		What does this mean in Tax Dollars? *IF* you lived or owned in the following communities this is what you could expect to pay in Taxes						
	1 being the highest tax rate & 19 being the lowest		*Does not include any School Referendums or Special Assessments*						
City	**Ranking by City Tax Rate**	**Ranking by Total Tax Rate**	**$200,000 Residential Homestead**	***Prior Year***	**+/- in $**	**$500,000 Commercial Property (including State General Tax)**	***Prior Year***	**+/- in $**	**City**
Alexandria	19	19	$1,889	*$1,919*	$30	$12,479	*$12,606*	-$127	**Alexandria**
Fairbault	13	18	$1,968	*$2,010*	-$42	$12,882	*$13,072*	-$190	**Fairbault**
Northfield*	11	17	$2,007	*$2,018*	-$11	$13,080	*$13,111*	-$31	**Northfield**
Fergus Falls	12	16	$2,152	*$2,125*	$28	$13,825	*$13,658*	$167	**Fergus Falls**
Worthington	7	13	$2,304	*$2,186*	$118	$14,598	*$13,972*	$626	**Worthington**
Willmar	17	14	$2,286	*$2,239*	$47	$14,507	*$14,243*	$264	**Willmar**
Fairmont	5	12	$2,305	*$2,258*	$46	$14,603	*$14,342*	$261	**Fairmont**
Marshall	10	11	$2,307	*$2,333*	-$26	$14,614	*$14,722*	-$108	**Marshall**
North Mankato	16	15	$2,281	*$2,337*	-$56	$14,481	*$14,743*	-$262	**North Mankato**
Northfield*	4	9	$2,343	*$2,346*	-$2	$14,802	*$14,789*	$12	**Northfield**
Bemidji	14	10	$2,329	*$2,355*	-$26	$14,727	*$14,835*	-$108	**Bemidji**
Sauk Rapids	18	7	$2,426	*$2,392*	$34	$15,225	*$15,028*	$197	**Sauk Rapids**
Brainerd	3	8	$2,371	*$2,470*	-$99	$14,943	*$15,425*	-$481	**Brainerd**
New Ulm	2	5	$2,637	*$2,575*	$62	$16,306	*$15,963*	$342	**New Ulm**
St. Peter	15	6	$2,549	*$2,667*	-$118	$15,855	*$16,435*	-$579	**St. Peter**
Albert Lea	8	3	$2,760	*$2,791*	-$32	$16,931	*$17,069*	-$139	**Albert Lea**
Owatonna	6	2	$2,771	*$2,805*	-$34	$16,987	*$17,139*	-$152	**Owatonna**
Hutchinson	9	4	$2,746	*$2,885*	-$138	$16,863	*$17,546*	-$683	**Hutchinson**
Waseca	1	1	$3,413	*$3,490*	-$77	$20,274	*$20,643*	-$369	**Waseca**