

1200N COUNTY-CITY BUILDING
227 W. JEFFERSON BLVD.
SOUTH BEND, INDIANA 46601-1830



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CITY OF SOUTH BEND, IN JAMES MUELLER, MAYOR
DEPARTMENT OF ADMINISTRATION AND FINANCE

2023 PROPOSED BUDGET

Budget Hearing #6: Administration & Finance
September 21, 2022



Common Council 2023 Budget Hearing

Administration & Finance
September 21, 2022

1



- 1 Good Fiscal Management**
 Ensure that the City is financially sustainable in the long-term, and promote alignment between resource allocation and strategic priorities
- 2 Efficient & Effective Financial Processes**
 Design processes for purchasing, paying our bills, paying employees, and handling financial resources that are simple, cost-effective, accurate, and timely
- 3 Transparent, Useful Financial Reporting**
 Enhance the usefulness and availability of financial information and analyses for City employees, elected officials, and the public
- 4 Sustainable Asset Management**
 Invest in the maintenance of and sustainable replacement of the City's assets, including facilities, equipment, and vehicles
- 5 Great Workplace**
 Create a culture of respect, excellence, diversity, transparency, and communication among employees to become the employer of choice in the community.

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CITY OF SOUTH BEND, IN 



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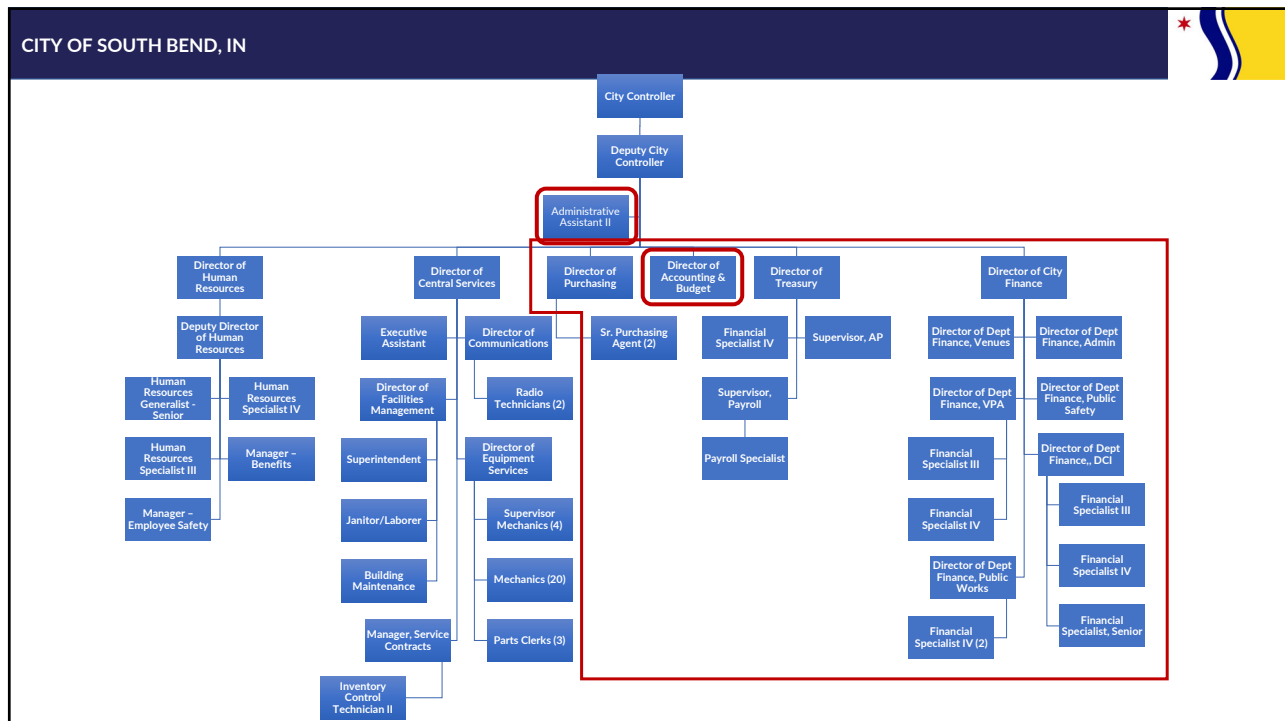
CITY OF SOUTH BEND, IN 

Controller's Office - Finance

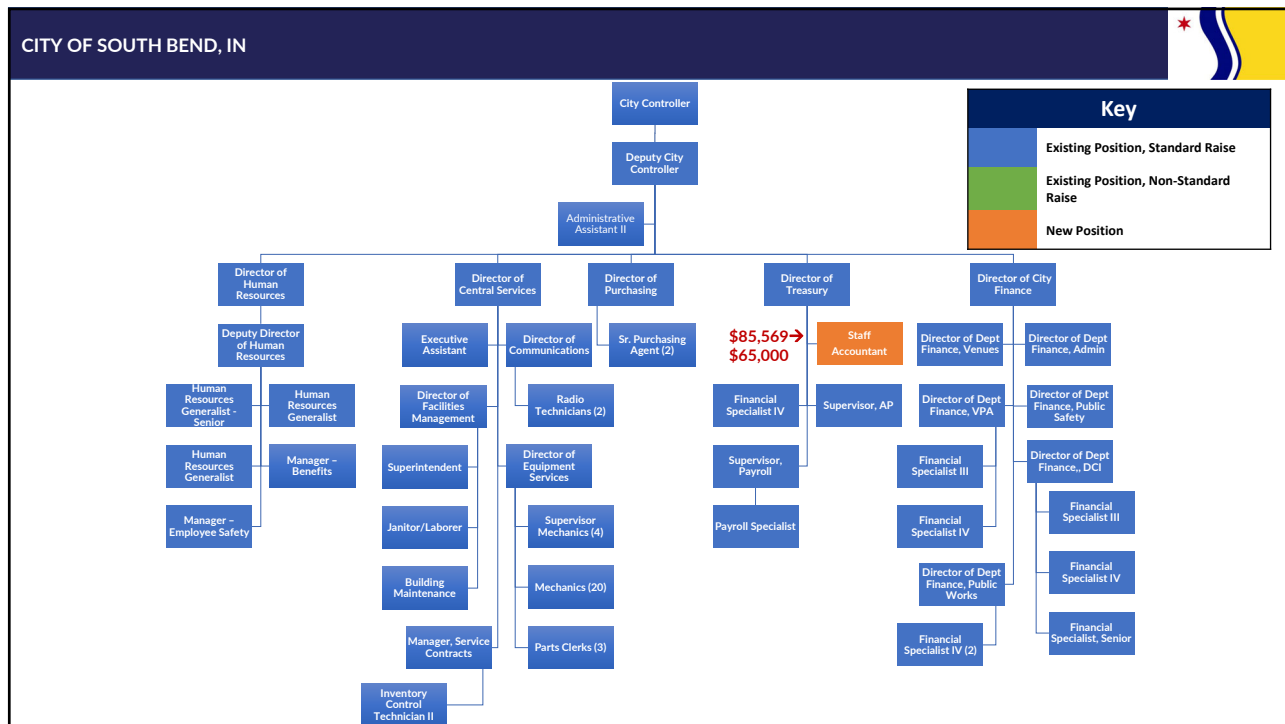
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CITY OF SOUTH BEND, IN					
	2020 Adopted	2021 Adopted	2022 (Structural)	2023 Proposed	YOY Variance
Operations					
Finance	2,210,744	2,336,410	2,621,819	2,839,822	8.3%
Salaries & Wages	1,349,985	1,445,027	1,490,200	1,554,903	4.3%
Fringe Benefits	496,175	540,798	580,534	601,994	3.7%
Education & Training	5,760	5,760	5,760	15,000	160.4%
Professional Services	69,000	55,000	241,500	180,500	-25.3%
Travel	6,000	6,000	6,000	9,000	50.0%
Other Services & Charges	222,405	222,405	236,405	416,405	76.1%
Printing & Advertising	1,999	2,000	2,000	2,000	0.0%
Supplies	15,420	15,420	15,420	15,420	0.0%
Fuel	1,000	1,000	1,000	1,600	60.0%
Grants & Subsidies	43,000	43,000	43,000	43,000	0.0%
Other	-	-	-	-	-
Maintenance of Current Assets					
CAM - County-City Building	765,371	763,371	611,100	622,700	2.0%
Self-Insurance					
Business Insurance	815,000	895,000	1,230,000	1,230,000	0.0%
Claims (Not Covered by Insurance)	150,000	150,000	150,000	150,000	0.0%
Professional Services	65,000	70,000	80,000	80,000	0.0%
Property Insurance Premium	600,000	675,000	1,000,000	1,000,000	0.0%
Grand Total	3,791,115	3,994,781	4,462,919	4,692,522	5.1%

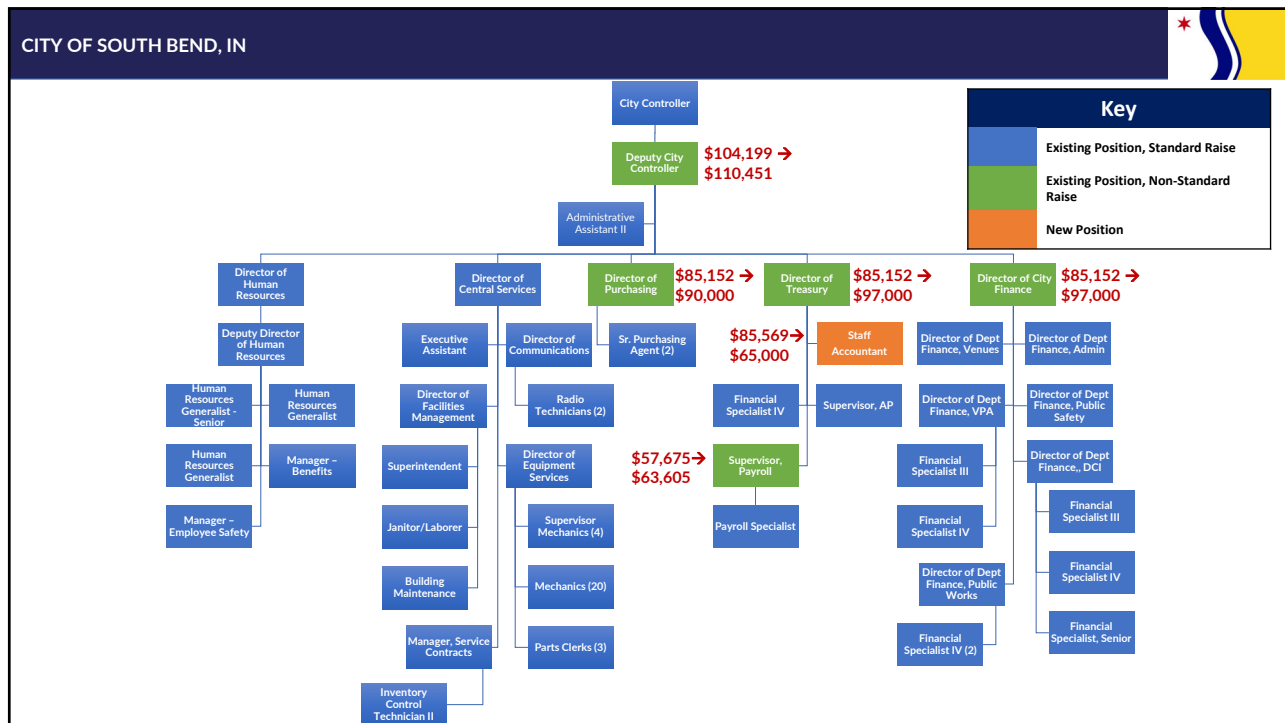
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Education & Training	5,760	5,760	5,760	15,000	160.4%	
Professional Services	69,000	55,000	241,500	180,500	-25.3%	\$40k in ERP Support moved to IT
Travel	6,000	6,000	6,000	9,000	50.0%	
Other Services & Charges	222,405	222,405	236,405	416,405	76.1%	2023 Election Expenses - \$180k
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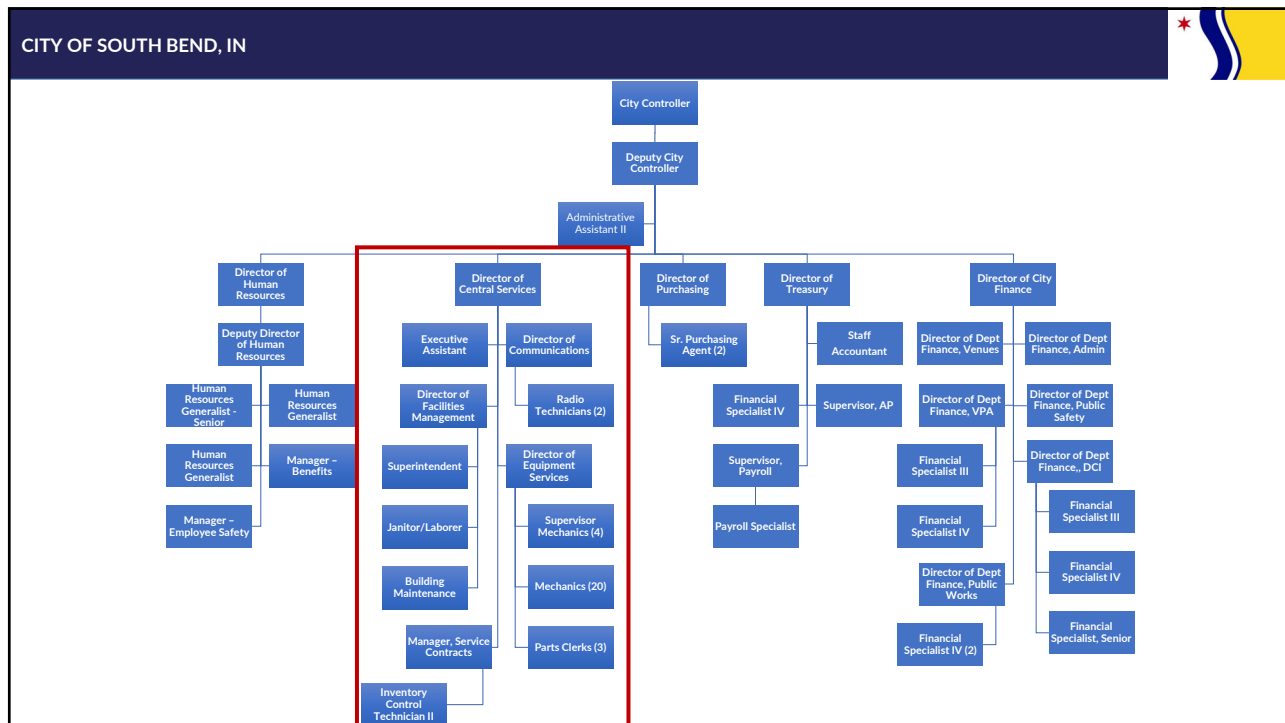
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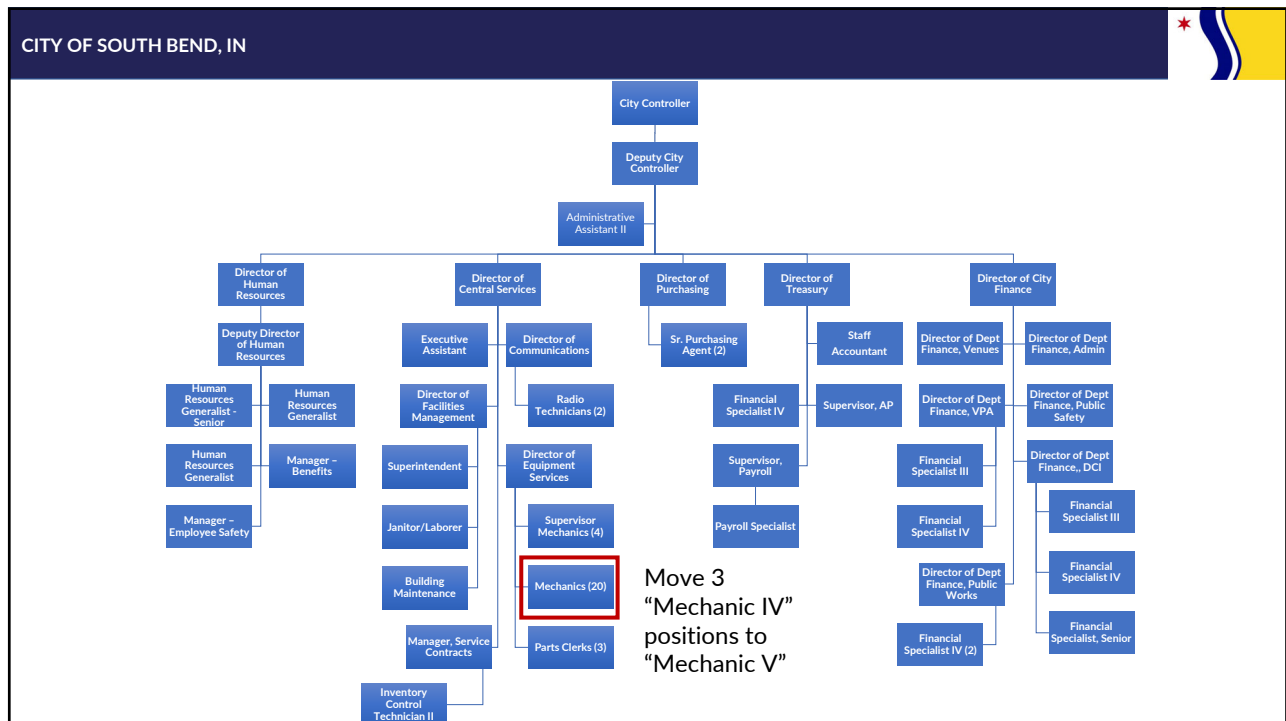
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	2020 Adopted	2021 Adopted	2022 (Structural)	2023 Proposed	YOY Variance
Fleet & Building Maintenance					
Central Services					
Salaries & Wages	2,092,572	2,079,577	2,125,646	2,300,189	8.2%
Fringe Benefits	894,766	892,827	982,988	1,038,768	5.7%
Education & Training	20,050	12,050	12,050	14,050	16.6%
Professional Services	13,000	8,500	38,825	12,000	-69.1%
Travel	4,000	1,850	1,850	2,850	54.1%
Other Services & Charges	17,405	16,950	16,850	17,500	3.9%
Printing & Advertising	7,768	4,642	4,650	-	-100.0%
Supplies	3,015,394	3,051,485	2,792,390	3,193,490	14.4%
Fuel	1,855,404	1,872,244	1,802,100	2,944,890	63.4%
Repairs & Maintenance	117,400	76,900	148,575	132,000	-11.2%
Utilities	63,204	64,468	64,468	70,140	8.8%
Capital	-	-	63,000	15,000	-76.2%
Grand Total	8,100,963	8,081,493	8,053,392	9,740,877	21.0%

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CITY OF SOUTH BEND, IN

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Cost increases passed to operational departments – CS run on a cost-reimbursement basis

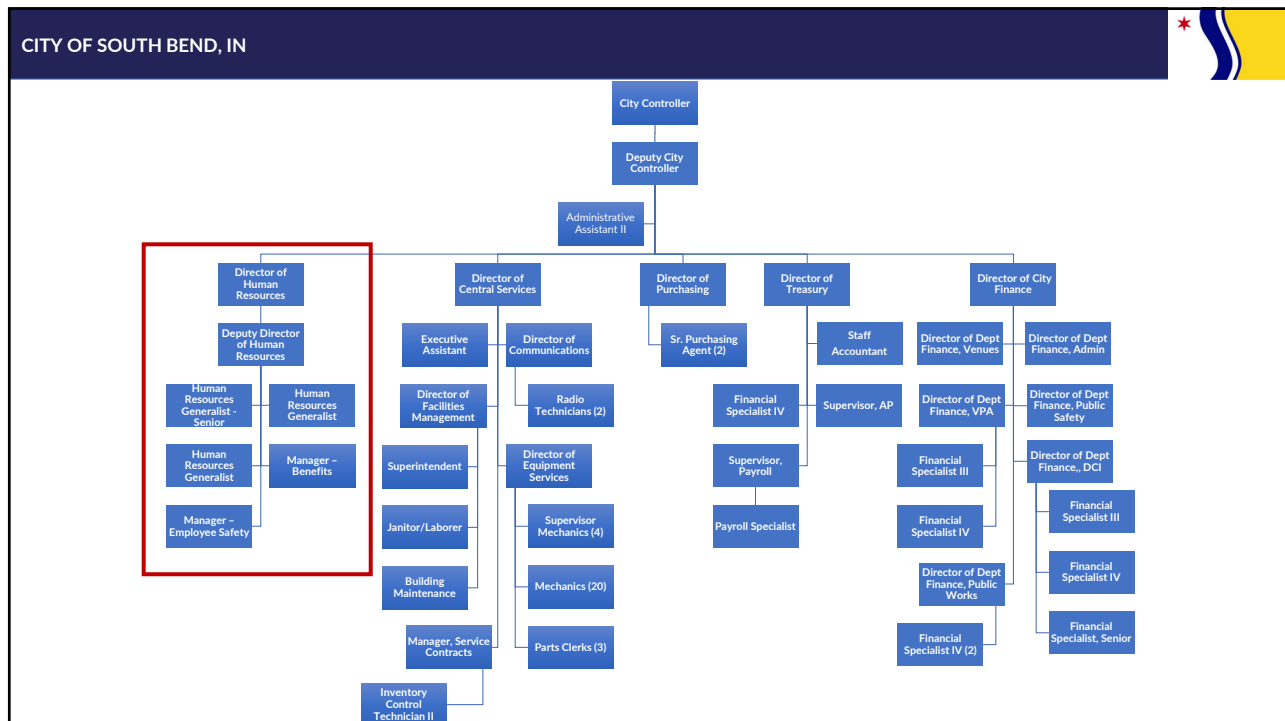
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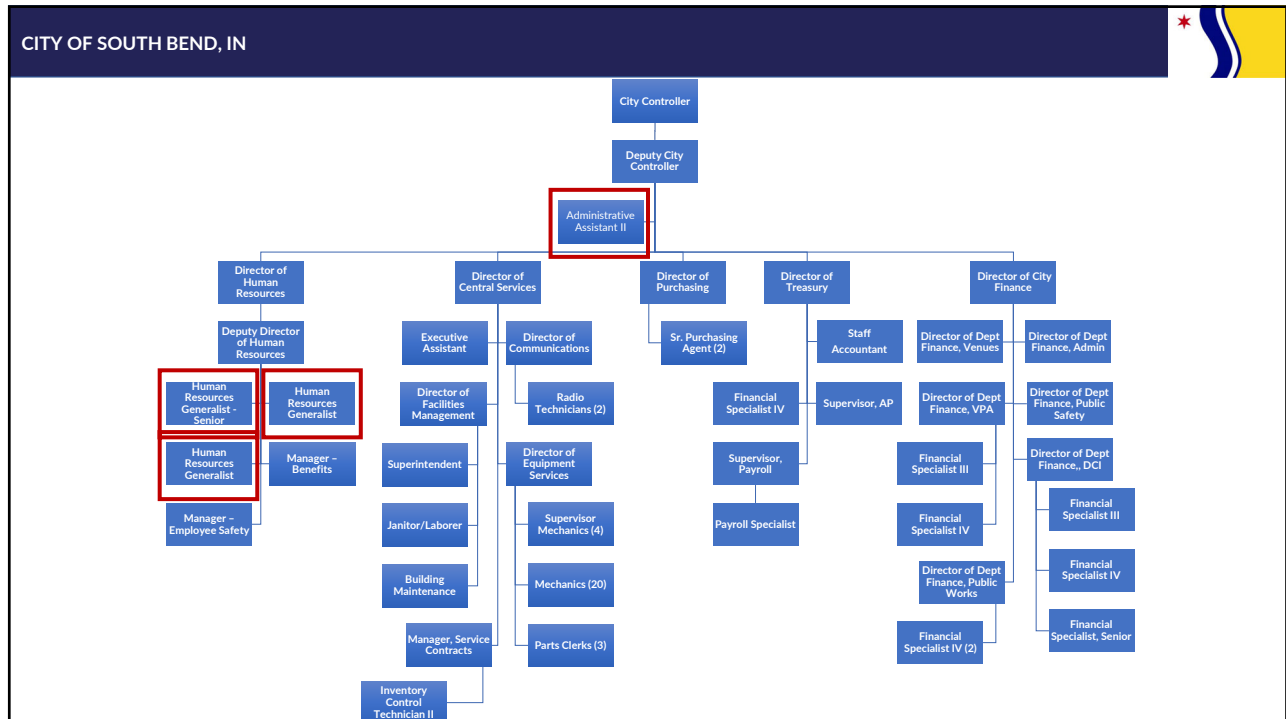


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CITY OF SOUTH BEND, IN

Row Labels	2020 Adopted	2021 Adopted	2022 (Structural)	2023 Proposed	YOY Variance
Operations					
Human Resources	727,836	679,266	832,917	769,882	-7.6%
Salaries & Wages	479,137	446,303	533,505	505,159	-5.3%
Fringe Benefits	189,039	170,653	215,402	199,223	-7.5%
Education & Training	23,200	33,200	52,700	35,000	-33.6%
Travel	6,000	6,000	6,000	6,000	0.0%
Other Services & Charges	9,700	6,300	7,000	6,000	-14.3%
Printing & Advertising	7,060	7,060	7,060	7,000	-0.8%
Supplies	12,250	9,750	11,250	11,500	2.2%
Fuel	1,450	-	-	-	
Self-Insurance	19,820,559	20,130,502	19,992,831	21,041,552	5.2%
Employee Health	18,482,713	18,554,656	18,390,985	19,439,706	5.7%
Worker's Compensation	1,029,000	1,267,000	1,268,000	1,268,000	0.0%
Parental Leave	253,846	253,846	253,846	253,846	0.0%
Unemployment	55,000	55,000	80,000	80,000	0.0%
Grand Total	20,548,395	20,809,768	20,825,748	21,811,434	4.7%

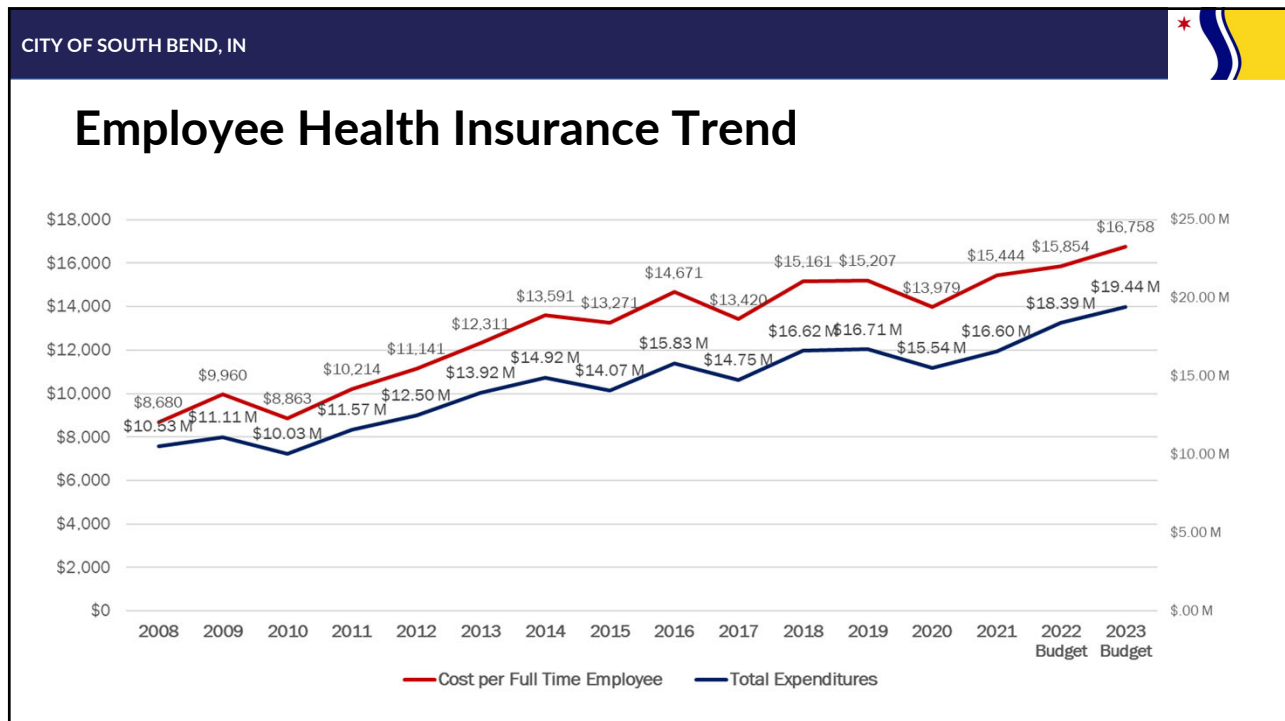
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Questions?

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Appendix 1: 2023 Salary Ordinance (Summary)

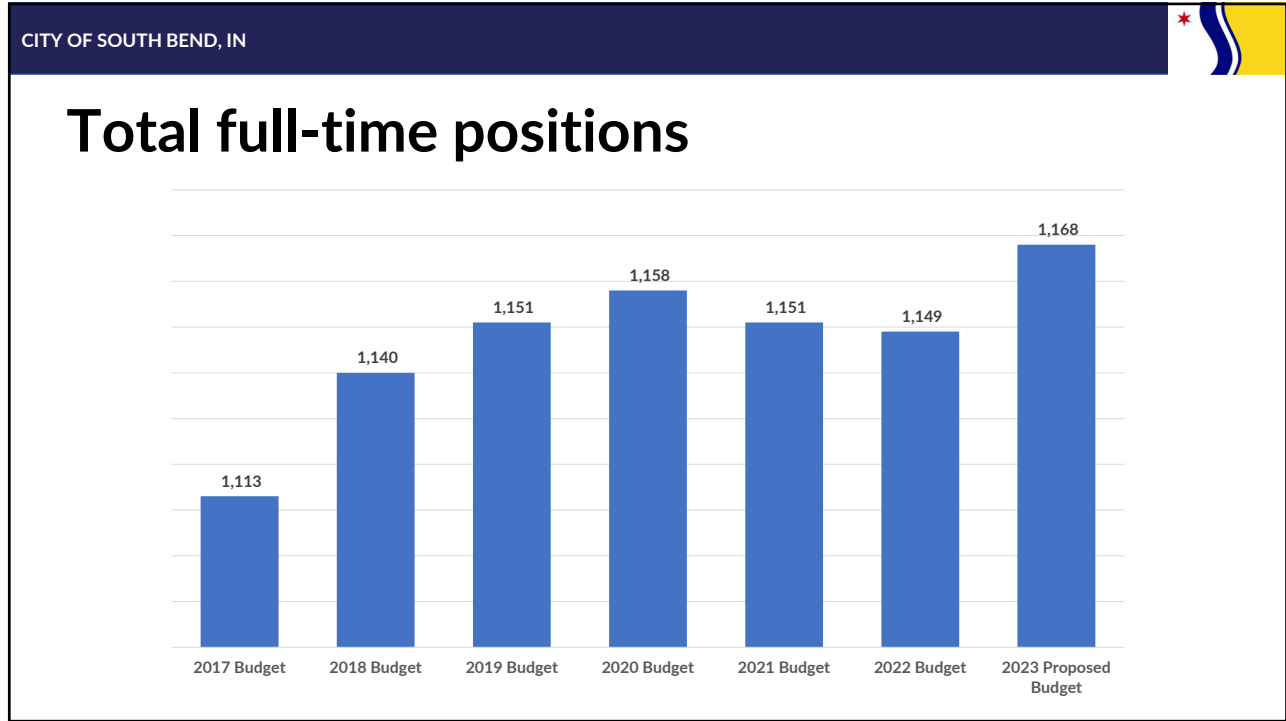
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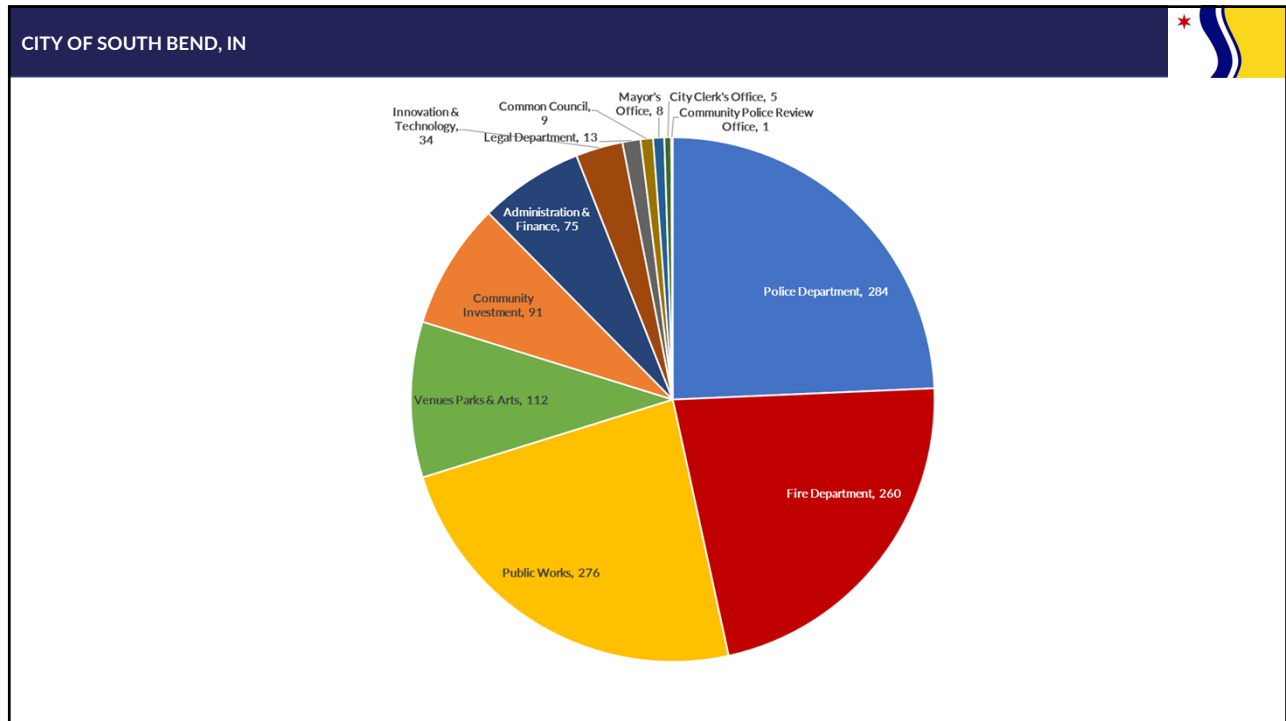
2023 Salary Ordinance Changes (Summary)

- Standard non-bargaining Raises: 3%
- Increase city residency incentive from \$1,000 to \$2,000 for non-bargaining and Teamster employees
- Add Lieutenant rank to Firefighter salary ordinance
- Police salary ordinance based on negotiation results
- Non-bargaining changes:
 - New FTEs: 19
 - Higher-than-standard increases (existing positions): 40
 - Change in Budgeted Position (no salary ordinance impact): 17
 - Title changes only: 6 positions

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CITY OF SOUTH BEND, IN 

New FTEs

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CITY OF SOUTH BEND, IN 


Department	Subdivision	Requested Position Title	# of affected employees	2022 Salary Ordinance	Proposed 2023 Salary Ordinance	Total Increased Cost
DCI	Community Investment	NB-FT-Workforce Development Coordinator-DCI	1		69,967	69,967
		NB-FT-Zoning Specialist-DCI	1		61,473	61,473
	Neighborhood Services	NB-FT-Inspector-Neighborhoods	1		45,713	45,713
IT	Information Technology	NB-FT-Deputy Chief Technology Officer	1		91,440	91,440
		NB-FT-Technology Equity Manager	1		66,322	66,322
Public Works	Engineering	NB-FT-Engineer I-Engineering	2		74,462	148,924
	Organic Resources	TOR-General Laborer-OR	1		36,447	36,447
	Streets	TST-Hvy Equipment Operator I-Streets	2	42,022	42,862	85,724
		TST-Electrician-Streets	1		47,715	47,715
	Traffic & Lighting	TST-Signal Technician II-Streets	1		43,623	43,623
Water Works	NB-FT-Project Manager-Water Works	1		59,582	59,582	
Venues, Parks & Arts	Venues	NB-FT-Equity Arts Coordinator-MOR	1		60,000	60,000
	Park Maintenance	NB-FT-Superintendent III-Park Maint	1		57,494	57,494
	Development & Promotions	NB-FT-Chief Development Officer-VPA	1		106,804	106,804
Police Department	Police General	NB-FT-Police Crime Intelligence Analyst I	2		48,000	96,000
		NB-FT-Police Crime Intelligence Analyst II	1		61,119	61,119
			19			1,138,347

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CITY OF SOUTH BEND, IN 


Higher-than-Standard Increases

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CITY OF SOUTH BEND, IN 

Department	Subdivision	Current Position Title	Requested Position Title	# of employees	2022 Salary Ordinance	Proposed 2023 Salary Ordinance	Total Increased Cost	Percent Change
DCI	Animal Resource Center	NB-FT-Animal Welfare Officer	No change	1	37,926	40,000	2,074	5.5%
		NB-FT-Manager-Animal Resource Ctr	No change	1	57,960	63,000	5,040	8.7%
		NB-FT-Manager-Asst Animal Rsrcr Ctr	No change	1	46,311	50,000	3,689	8.0%
DCI	DCI	NB-FT-Deputy Director Cmmnity Inves	No change	1	103,691	110,451	6,760	6.5%
		NB-FT-311 Customer Service Liaison II	No change	1	49,702	52,684	2,982	6.0%
IT	311 Call Center	NB-FT-Supervisor-311 Customer Srvc	No change	1	52,517	57,244	4,727	9.0%
		NB-FT-Business Analyst-IT	No change	2	56,732	60,136	3,404	6.0%
		NB-FT-Business Analyst-Sr-IT	No change	1	60,656	65,508	4,852	8.0%
	Information Technology	NB-FT-Design Specialist-IT	No change	1	59,662	64,435	4,773	8.0%
		NB-FT-Director of Business Analytics	No change	1	80,123	84,930	4,807	6.0%
		NB-FT-Asst City Engineer-Engineering	No change	4	89,730	95,114	21,536	6.0%
Public Works	Engineering	NB-FT-City Engineer-Engineering	No change	1	111,599	121,643	6,696	9.0%
		NB-FT-Dep Dir of Public Works	No change	1	104,199	110,451	6,252	6.0%
		NB-FT-Manager-Ops-Wastewater	NB-FT-Director-Wastewater Ops	1	74,866	85,444	10,578	14.1%
	Wastewater	NB-FT-Director of Wastewater Mtce	No change	1	77,898	82,126	4,228	5.4%
		NB-FT-Director of Water Quality & Lab	No change	1	77,898	82,126	4,228	5.4%
		NB-FT-Manager-Environmental Compliance	NB-FT-Director-Environmental Compliance	1	75,268	82,126	6,858	9.1%
		NB-FT-Manager-Ops-North	NB-FT-Director-Water Operations	1	74,866	82,126	7,260	9.7%
		NB-FT-Director of Utilities	NB-FT-Director-Wastewater Utility	1	102,157	98,671	-3,486	-3.4%
		NB-FT-Director of Distribution-Water OIl	NB-FT-Director-Water Distribution	1	82,246	85,444	3,198	3.9%
	Water Works	NB-FT-Engineer Aide IV-Water Works	NB-FT-Water Asset Specialist-Water Works	1	45,192	54,800	9,608	21.3%
		NB-FT-Manager-Distribution Services & Records	NB-FT-Manager-Water Distribution Services & Records	1	53,460	65,000	11,540	21.6%
		NB-FT-Asst Director of Util-Water Works	NB-FT-Director-Water Utility	1	90,696	98,671	7,975	8.8%
		NB-FT-Director of Cust Service & Billing	No change	1	79,320	82,126	2,806	3.5%


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CITY OF SOUTH BEND, IN								
Department	Subdivision	Current Position Title	Requested Position Title	# of employees	2022 Salary Ordinance	Proposed 2023 Salary Ordinance	Total Increased Cost	Percent Change
Venues, Parks & Arts	Golf Courses	NB-FT-Director of Golf Ops	NB-FT-General Manager-Golf Courses	1	68,649	78,797	10,148	14.8%
	Morris PAC	NB-FT-Manager I-Asst Box Off-Morris PAC	NB-FT-Manager I-Asst Director of Ticket Sales and Strategy	1	41,372	52,000	10,628	25.7%
	Park Administration	NB-FT-Deputy Director-VPA	No change	1	104,199	110,451	6,252	6.0%
	Park Maintenance	NB-FT-Director of Facilities & Grounds	NB-FT-Chief of Park Operations-VPA	1	84,000	95,000	11,000	13.1%
Admin & Finance	Finance	NB-FT-Supervisor-Payroll	No change	1	57,675	63,605	5,930	10.3%
		NB-FT-Director of City Finance	No change	1	85,152	97,000	11,838	13.9%
		NB-FT-Director of Treasury	No change	1	85,569	97,000	11,431	13.3%
		NB-FT-Director of Purchasing-Admin/Fin	No change	1	85,569	90,000	4,431	5.2%
		NB-FT-Director of Accounting & Budget	NB-FT-Staff Accountant	1	85,569	65,000	-20,569	-24.0%
		NB-FT-Deputy City Controller	No change	1	104,199	110,451	6,252	6.0%
		NB-FT-Contract Compliance Administrator	No change	1	58,600	62,994	4,394	7.5%
Diversity & Inclusion	Diversity & Inclusion	NB-FT-Manager-Inclusion Proj	No change	1	58,600	65,023	6,423	11.0%
				40			265,437	


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CITY OF SOUTH BEND, IN			
<h1>Change in Position (No Salary Ordinance Impact)</h1>			


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CITY OF SOUTH BEND, IN 								
Department	Subdivision	Current Position Title	Requested Position Title	# of affected employees	2022 Salary Ordinance	Proposed 2023 Salary Ordinance	Total Increased Cost	% Chnge
DCI	Building Dept	NB-FT-Financial Spec-Sr-Bldg Dept	NB-FT-Admin Asst I-Bldg Dept	1	59,096	44,430	(14,666)	-24.8%
Public Works	Engineering	NB-FT-Engineer I-Engineering	NB-FT-Engineer II-Engineering	3	72,646	81,089	25,329	11.6%
	Streets	NB-FT-Superintendent III-Streets	NB-FT-Superintendent IV-Streets	2	56,092	60,522	8,860	7.9%
		NB-FT-Superintendent IV-Streets	NB-FT-Superintendent V-Streets	1	59,046	63,111	4,065	6.9%
		TST-Equipment Operator II-Streets	TST-Equipment Operator III-Streets	1	38,994	41,318	2,324	6.0%
Venues, Parks & Arts	Community Initiatives	NB-FT-Admin Asst II-Community Initiative	NB-FT-Violence Prev Coord II-Mayor	1	44,627	44,204	(423)	-0.9%
		NB-FT-OVP Program Manager-Mayor	NB-FT-Exec Admin Assistant-Comm Initiatives	1	51,404	59,913	8,509	16.6%
	Recreation	NB-FT-Manager-Office-Park Admin	NB-FT-Program Coordinator-Rec	1	39,867	44,126	4,259	10.7%
		TVP-Head Custodian-Rec	TVP-Group Leader-Rec	1	37,289	42,232	4,943	13.3%
Admin & Finance	Human Resources	NB-FT-HR Specialist III	NB-FT-Human Resource Generalist	1	48,500	52,967	4,467	9.2%
Diversity & Inclusion	Human Rights General	NB-FT-Investigator V-Human Rights	NB-FT-Investigator III-Human Rights	2	51,675	47,639	(8,072)	-7.8%
Police Department	Police General	NB-FT-PO Crime Intelligence Anlist-SIO	NB-FT-Police Crime Intelligence Analyst Senior	1	59,628	65,000	5,372	9.0%
		NB-FT-Crime Resource Specialist-SIO	NB-FT-Police Crime Intelligence Analyst 2	1	51,250	61,119	9,869	19.3%
				17			51,350	

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CITY OF SOUTH BEND, IN 								
<h1>Title Changes Only</h1>								

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CITY OF SOUTH BEND, IN 

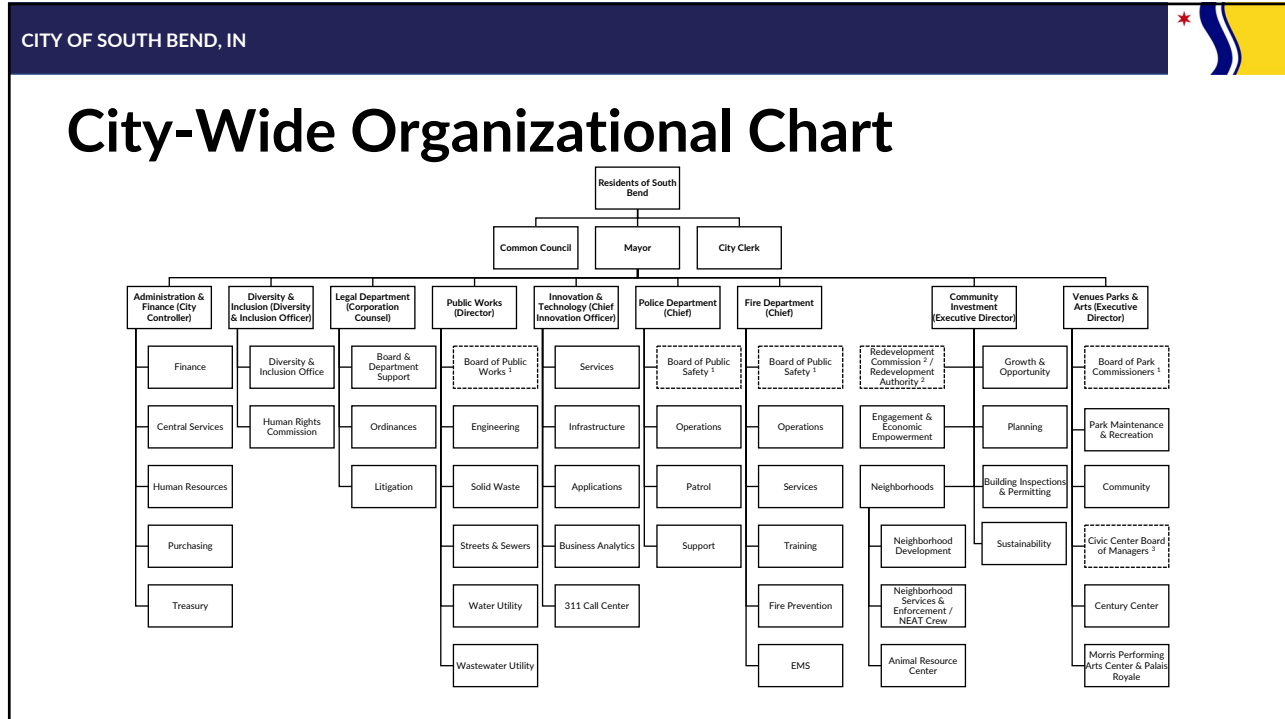
Department	Subdivision	Current Position Title	Requested Position Title	# of affected employees	2022 Salary Ordinance	Proposed 2023 Salary Ordinance	Total Increase Cost	%
Public Works	Wastewater	NB-FT-Director of Utility Safety	NB-FT-Utility Safety Officer	1	59,535	61,321	1,786	3.0%
Venues, Parks & Arts	Morris PAC	NB-FT-Dir of BoxOff & Ev Svc-Morris PAC	NB-FT-Dir of Ticket Sales & Strategy-Morris PAC	1	67,113	69,126	2,013	3.0%
Admin & Finance	Human Resources	NB-FT-HR Specialist IV	NB-FT-Human Resource Generalist	1	51,675	53,225	1,550	3.0%
		NB-FT-Human Resource Generalist - Senior (Public Safety Focus)	NB-FT-Human Resource Generalist - Senior	1	69,386	71,468	2,082	3.0%
Diversity & Inclusion	Human Rights General	NB-FT-Director of Human Rights-Employmen	NB-FT-Executive Director of Human Rights	1	76,371	78,662	2,291	3.0%
Police Department	Police General	NB-FT-PO Crime Intelligence Anlist-SIO	NB-FT-Police Crime Intelligence Analyst 2	1	59,628	61,417	1,789	3.0%
				6			11,511	

37

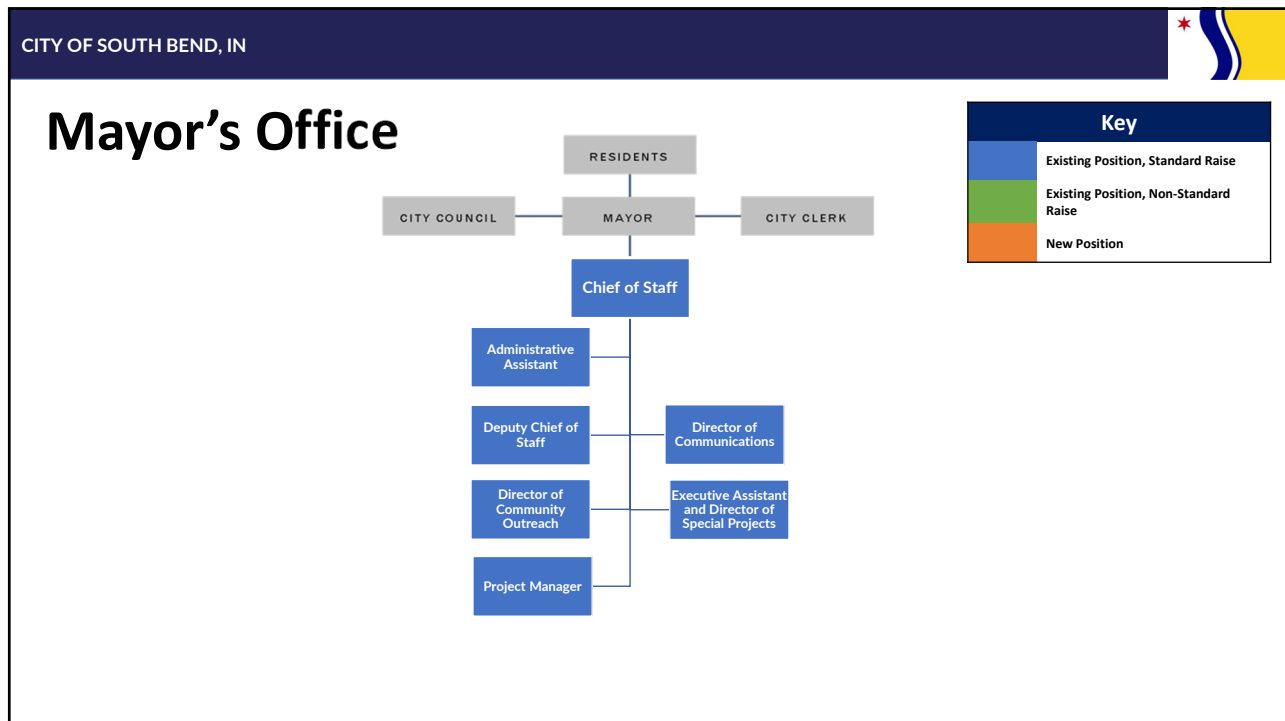
CITY OF SOUTH BEND, IN 

Appendix 2: City Organizational Charts

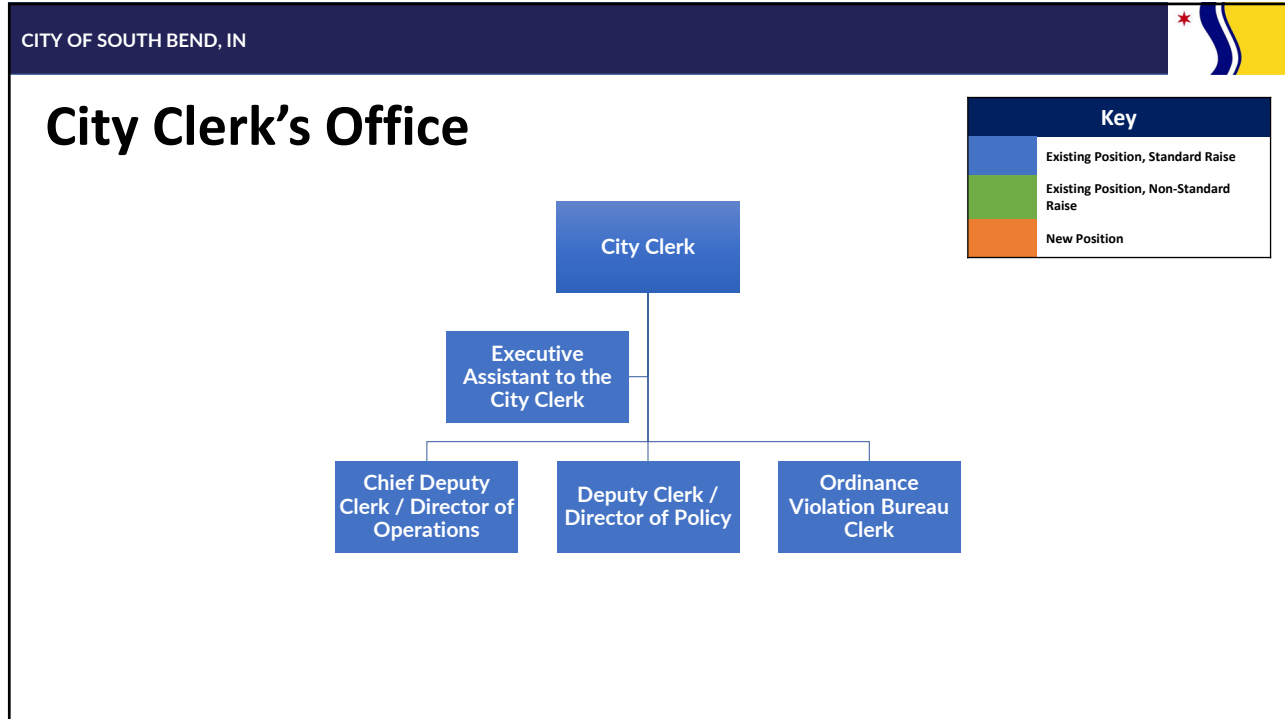
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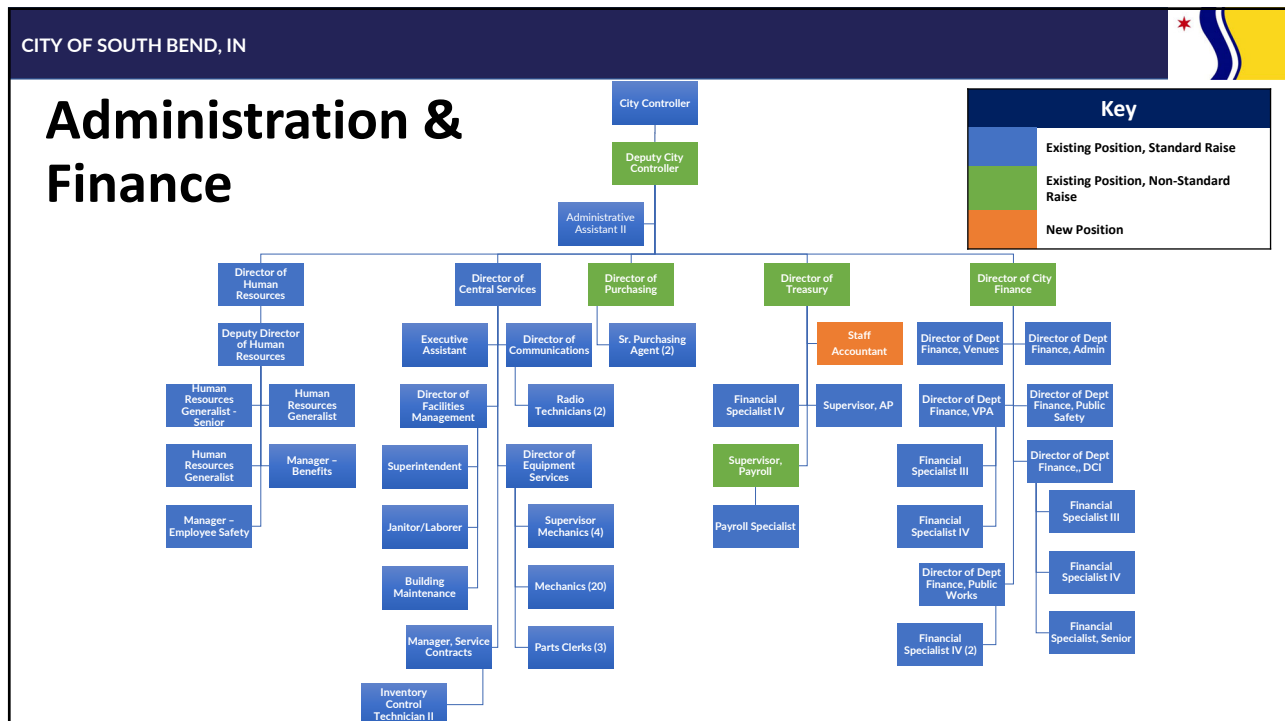
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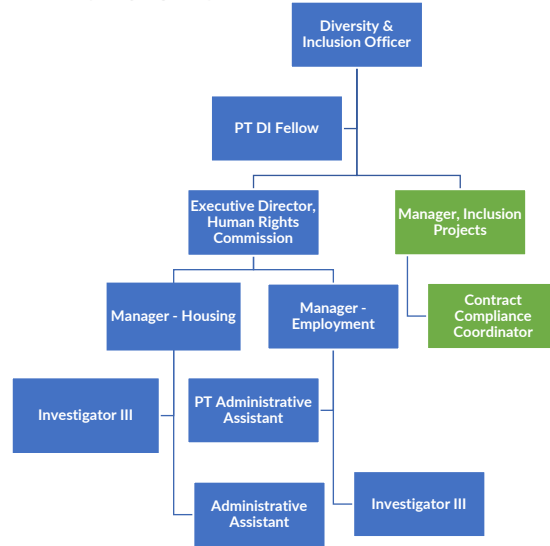
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Diversity & Inclusion

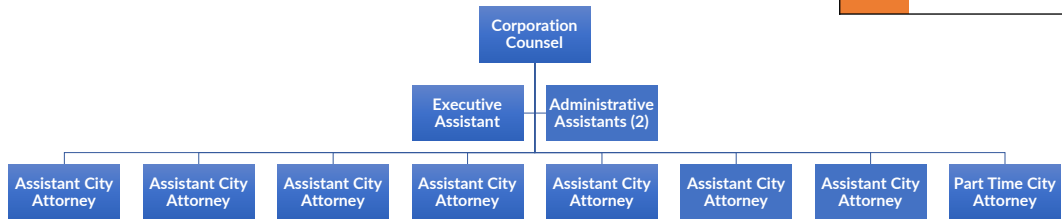


Key	
Existing Position, Standard Raise	
Existing Position, Non-Standard Raise	
New Position	

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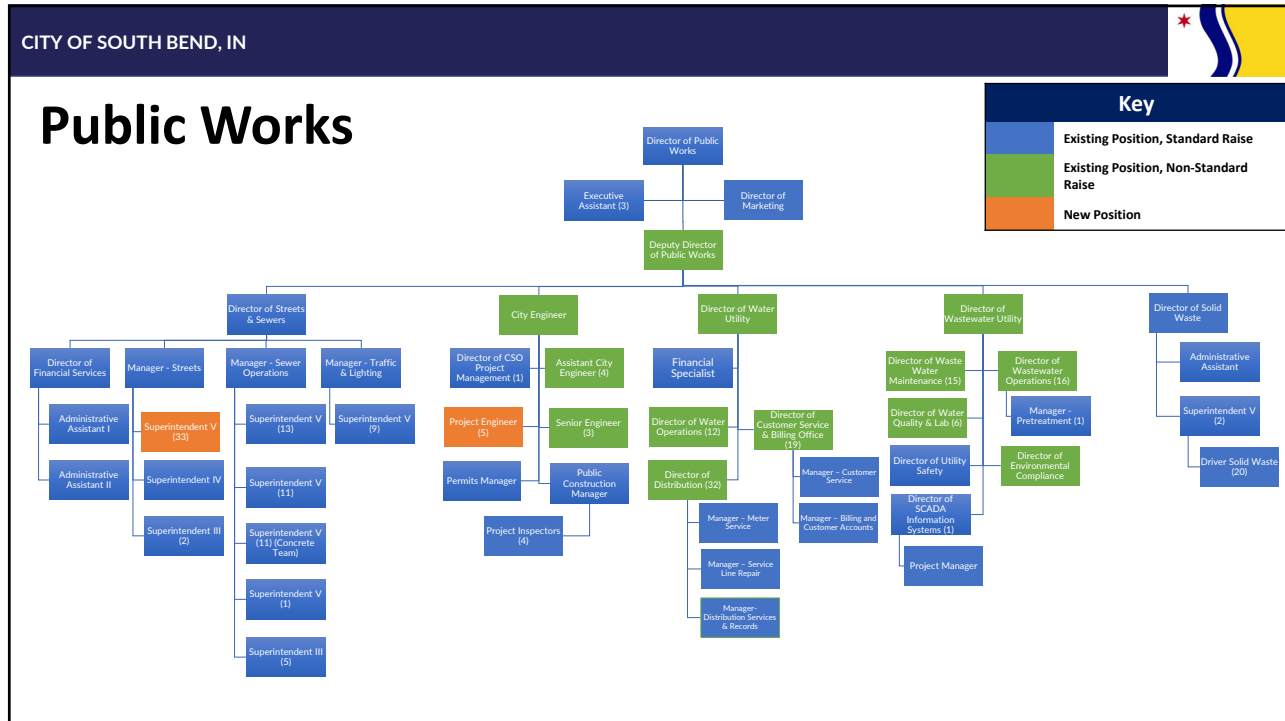


Legal Department

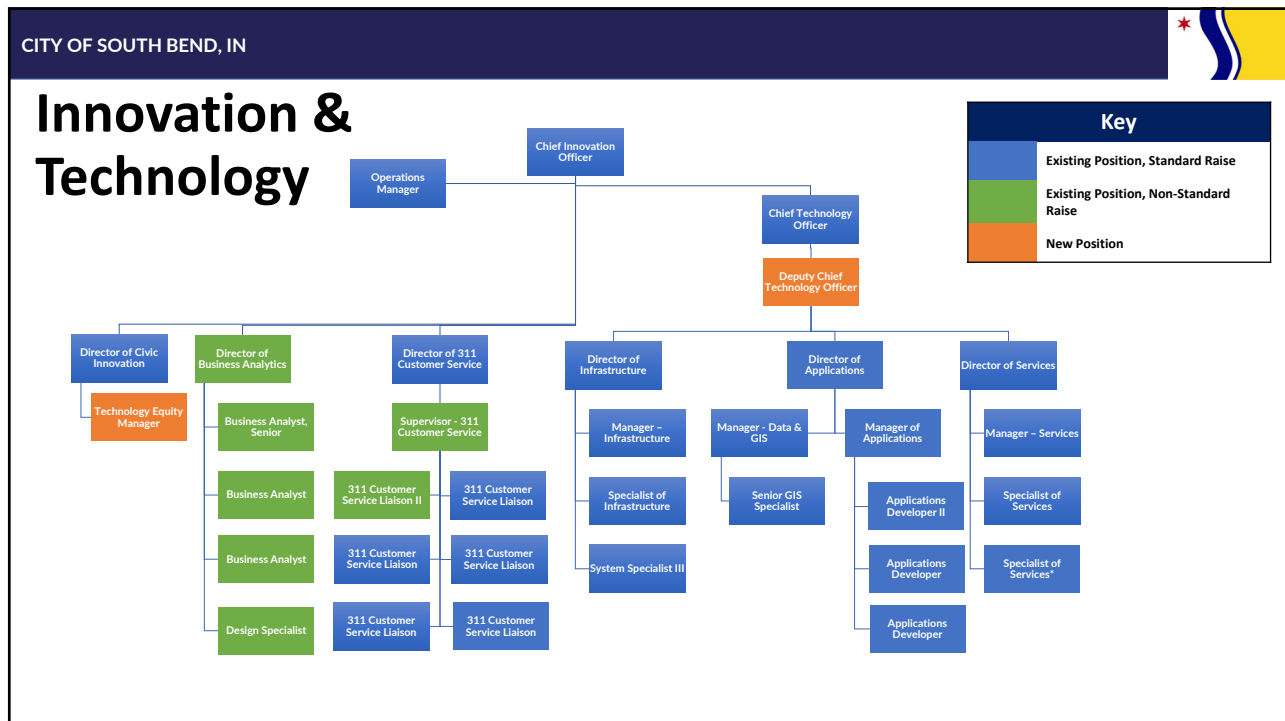


Key	
Existing Position, Standard Raise	
Existing Position, Non-Standard Raise	
New Position	

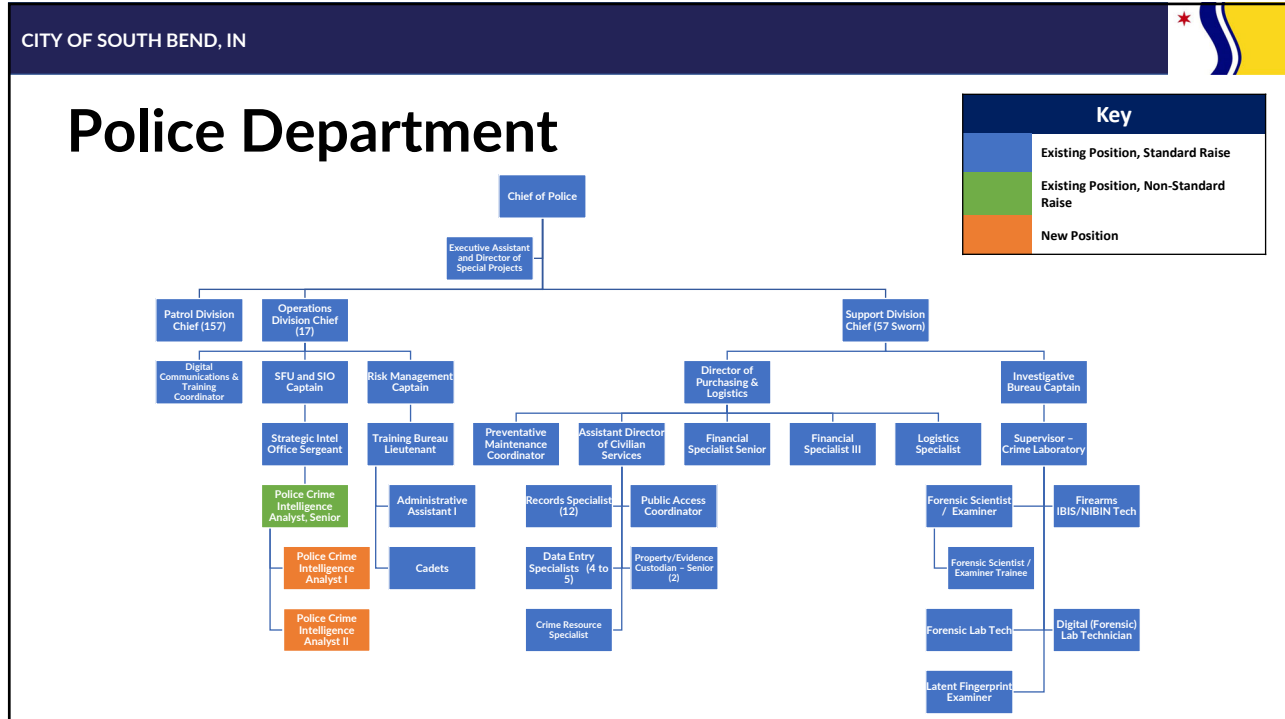
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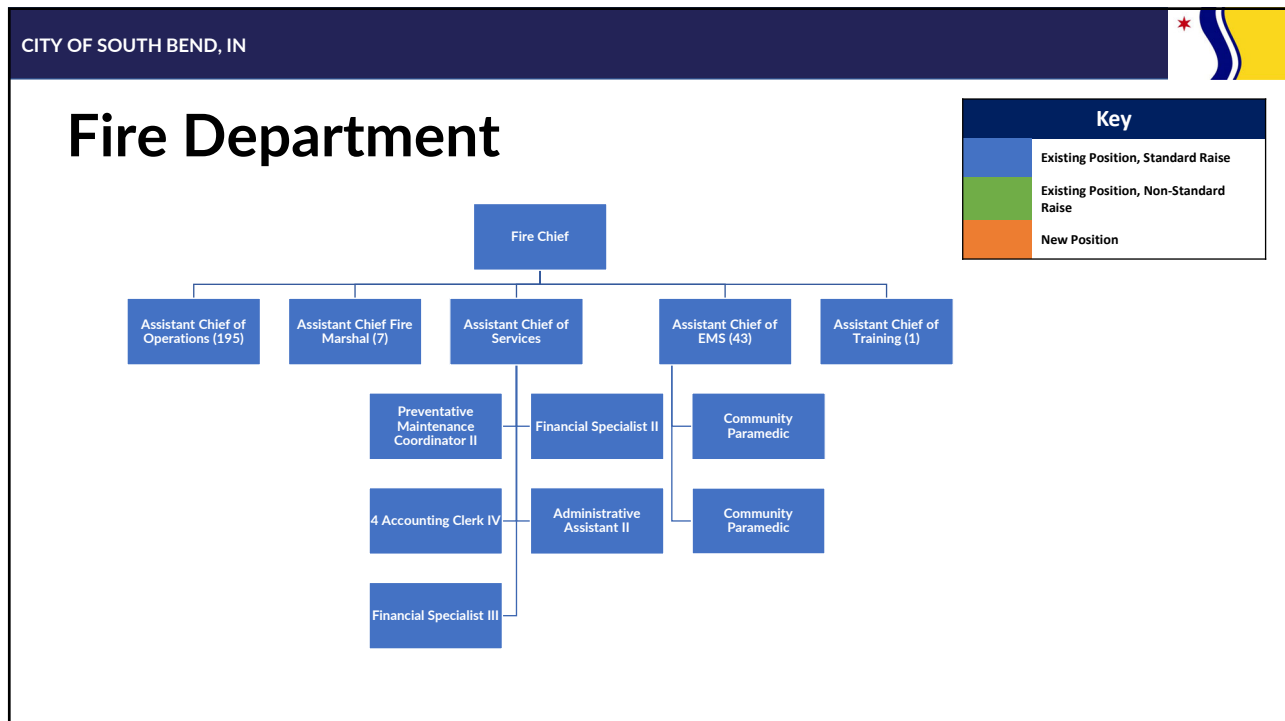
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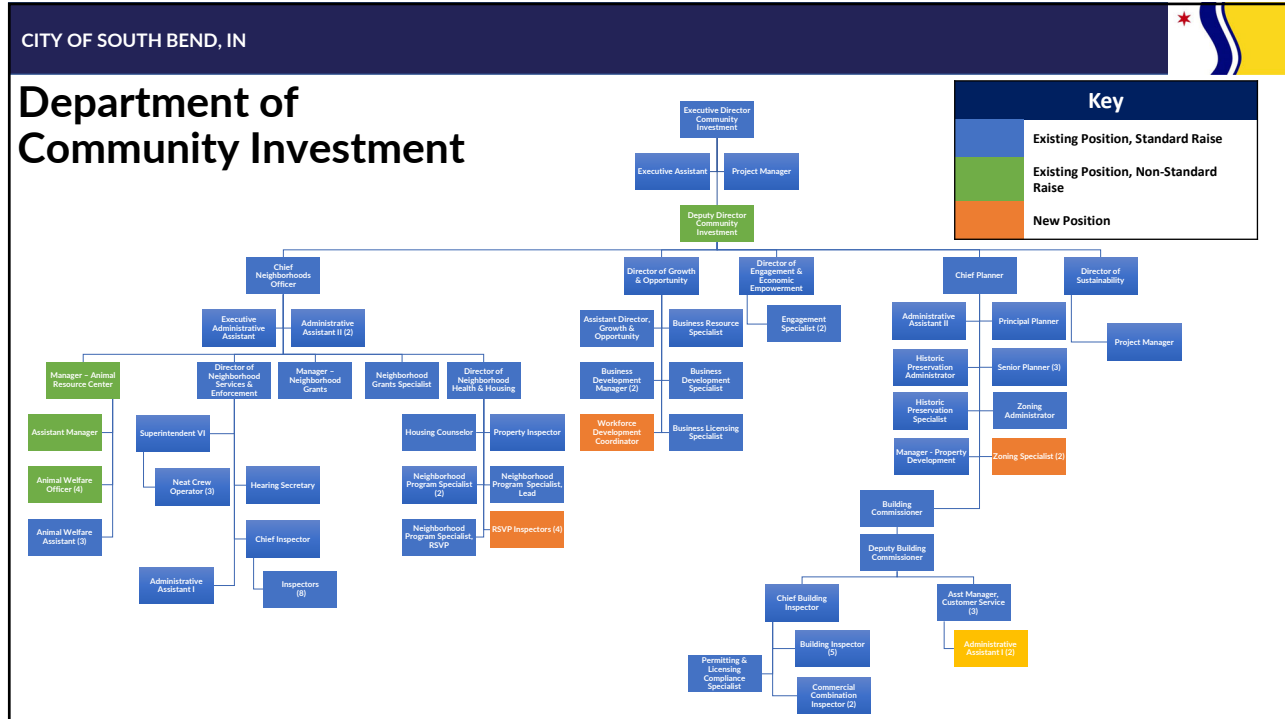
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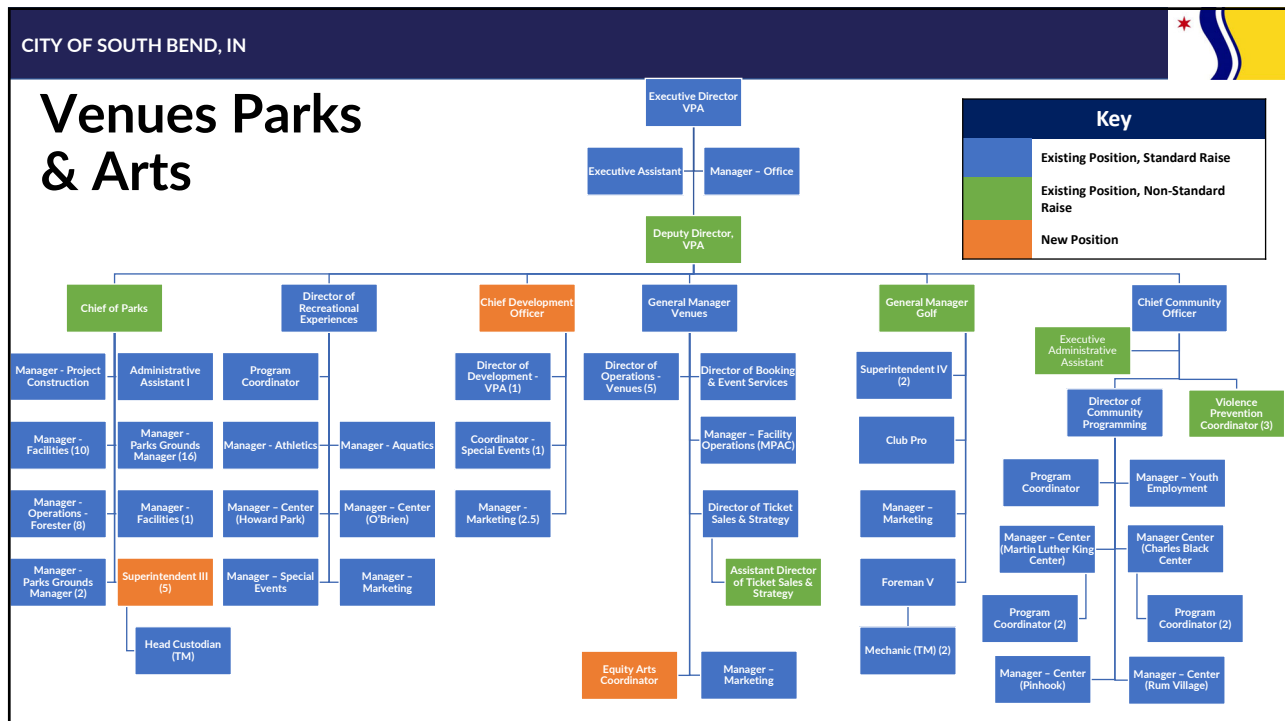
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Expenditure Summary

Row Labels	2020 Adopted	2021 Adopted	2022 (Structural)	2023 Proposed	YOY Variance
Baseline Spending	43,233,561	44,695,359	38,772,313	40,913,975	5.5%
Debt Service	10,793,088	11,809,317	5,430,254	4,669,142	-14.0%
Essential Operations	2,938,580	3,015,676	3,454,736	3,609,704	4.5%
Administration	2,938,580	3,015,676	3,454,736	3,609,704	4.5%
Finance	2,210,744	2,336,410	2,621,819	2,839,822	8.3%
Salaries & Wages	1,349,985	1,445,027	1,490,200	1,554,903	4.3%
Fringe Benefits	496,175	540,798	580,534	601,994	3.7%
Education & Training	5,760	5,760	5,760	15,000	160.4%
Professional Services	69,000	55,000	241,500	180,500	-25.3%
Travel	6,000	6,000	6,000	9,000	50.0%
Other Services & Charges	222,405	222,405	236,405	416,405	76.1%
Printing & Advertising	1,999	2,000	2,000	2,000	0.0%
Supplies	15,420	15,420	15,420	15,420	0.0%
Fuel	1,000	1,000	1,000	1,600	60.0%
Grants & Subsidies	43,000	43,000	43,000	43,000	0.0%
Other	-	-	-	-	-
Human Resources	727,836	679,266	832,917	769,882	-7.6%
Salaries & Wages	479,137	446,303	533,505	505,159	-5.3%
Fringe Benefits	189,039	170,653	215,402	199,223	-7.5%
Education & Training	23,200	33,200	52,700	35,000	-33.6%
Travel	6,000	6,000	6,000	6,000	0.0%
Other Services & Charges	9,700	6,300	7,000	6,000	-14.3%
Printing & Advertising	7,060	7,060	7,060	7,000	-0.8%
Supplies	12,250	9,750	11,250	11,500	2.2%
Fuel	1,450	-	-	-	-
Maintenance of Current Capital	8,866,334	8,844,864	8,664,492	10,363,577	19.6%
Fleet & Building Maintenance	8,866,334	8,844,864	8,664,492	10,363,577	19.6%
Central Services	8,100,963	8,081,493	8,053,392	9,740,877	21.0%
Salaries & Wages	2,092,572	2,079,577	2,125,646	2,300,189	8.2%
Fringe Benefits	894,766	892,827	982,988	1,038,768	5.7%
Education & Training	20,050	12,050	12,050	14,050	16.6%
Professional Services	13,000	8,500	38,825	12,000	-69.1%
Travel	4,000	1,850	1,850	2,850	54.1%
Other Services & Charges	17,405	16,950	16,850	17,500	3.9%
Printing & Advertising	7,768	4,642	4,650	-	-100.0%
Supplies	3,015,394	3,051,485	2,792,390	3,193,490	14.4%
Fuel	1,855,404	1,872,244	1,802,100	2,944,890	63.4%
Repairs & Maintenance	117,400	76,900	148,575	132,000	-11.2%
Utilities	63,204	64,468	64,468	70,140	8.8%
Capital	-	-	63,000	15,000	-76.2%
General City	765,371	763,371	611,100	622,700	1.9%
County-City Building CAM	762,271	762,271	610,000	622,200	2.0%
Other Services & Charges	-	-	-	-	-
Repairs & Maintenance	3,100	1,100	1,100	500	-54.5%
Fleet Replacement	-	-	-	-	-



Expenditure Summary

Row Labels	2020 Adopted	2021 Adopted	2022 (Structural)	2023 Proposed	YOY Variance
Self-Insurance	20,635,559	21,025,502	21,222,831	22,271,552	4.9%
Health Insurance	18,482,713	18,554,656	18,390,985	19,439,706	5.7%
Employee Health	18,482,713	18,554,656	18,390,985	19,439,706	5.7%
Other Personnel Costs	16,416,939	16,472,430	16,308,759	17,357,480	6.4%
Professional Services	1,246,508	1,198,308	1,198,308	1,198,308	0.0%
Other Services & Charges	1,500	1,500	1,500	1,500	0.0%
Printing & Advertising	100	100	100	100	0.0%
Supplies	85,000	150,000	150,000	150,000	0.0%
Insurance	732,666	732,318	732,318	732,318	0.0%
Liability Insurance	1,844,000	2,162,000	2,498,000	2,498,000	0.0%
Business Insurance	815,000	895,000	1,230,000	1,230,000	0.0%
Claims (Not Covered by Insurance)	150,000	150,000	150,000	150,000	0.0%
Professional Services	65,000	70,000	80,000	80,000	0.0%
Property Insurance Premium	600,000	675,000	1,000,000	1,000,000	0.0%
Worker's Compensation	1,029,000	1,267,000	1,268,000	1,268,000	0.0%
Physicals/Drug Screens	40,000	42,000	42,000	42,000	0.0%
Stop-Loss Coverage	160,000	170,000	170,000	170,000	0.0%
TPA Admin Fee	54,000	55,000	56,000	56,000	0.0%
Worker's Comp Claims	775,000	1,000,000	1,000,000	1,000,000	0.0%
Parental Leave	253,846	253,846	253,846	253,846	0.0%
Unemployment	55,000	55,000	80,000	80,000	0.0%
Grand Total	43,233,561	44,695,359	38,772,313	40,913,975	5.5%



Personnel Change Summary

Department	Type of Request	Subdivision	Current Position Title	Requested Position Title	# of affected employees	2022 Salary Ordinance	Proposed 2023 Salary Ordinance	Total Increased Cost	% Change
Admin & Finance	New FTE	Finance	n/a	NB-FT-Staff Accountant	1		65,000	65,000	100.0%
	Higher-than-standard increase		NB-FT-Supervisor-Payroll	No change	1	57,675	63,605	5,930	10.3%
			NB-FT-Deputy City Controller	No change	1	104,199	110,451	6,252	6.0%
			NB-FT-Director of City Finance	No change	1	85,152	97,000	11,848	13.9%
			NB-FT-Director of Purchasing-Admin/Fin	No change	1	85,569	90,000	4,431	5.2%
			NB-FT-Director of Treasury	No change	1	85,569	97,000	11,431	13.4%
	Change in Position (no salary ord. impact)	Human Resources	NB-FT-HR Specialist III	NB-FT-Human Resource Generalist	1	48,500	52,967	4,467	9.2%
Grand Total					7			109,359	



Personnel Detail

Fd-Dp-Dv-Sub	Subdivision	Position	Status	2022 FTE	2023 FTE	Incr/ (Decr) FTE	2022 Salary Cap	Estimated % Increase	2023 Salary Cap
101-04-400-041	Finance	NB-FT-Admin Asst II-Admin/Fin	NB	1	1	-	\$ 43,346	3.00%	\$ 44,646
101-04-400-041	Finance	NB-FT-City Controller	NB	1	1	-	\$ 127,833	3.00%	\$ 131,668
101-04-400-041	Finance	NB-FT-Deputy City Controller	NB	1	1	-	\$ 104,199	6.00%	\$ 110,451
101-04-400-041	Finance	NB-FT-Director of Accounting and Budget	NB	1	-	(1)	\$ 85,569	3.00%	\$ 88,136
101-04-400-041	Finance	NB-FT-Director of City Finance	NB	1	1	-	\$ 85,152	13.91%	\$ 97,000
101-04-400-041	Finance	NB-FT-Director of Dept Finance-Admin/Fin	NB	6	6	-	\$ 77,012	3.00%	\$ 79,322
101-04-400-041	Finance	NB-FT-Director of Purchasing-Admin/Fin	NB	1	1	-	\$ 85,569	5.18%	\$ 90,000
101-04-400-041	Finance	NB-FT-Director of Treasury	NB	1	1	-	\$ 85,569	13.36%	\$ 97,000
101-04-400-041	Finance	NB-FT-Financial Spec IV-Admin/Fin	NB	3	3	-	\$ 51,674	3.00%	\$ 53,224
101-04-400-041	Finance	NB-FT-Inventory Control Technician II	NB	1	1	-	\$ 40,150	3.00%	\$ 41,355
101-04-400-041	Finance	NB-FT-Purchasing Agent-Senior	NB	2	2	-	\$ 53,480	3.00%	\$ 55,084
101-04-400-041	Finance	NB-FT-Staff Accountant	NB	-	1	1	\$ -	100.00%	\$ 65,000
101-04-400-041	Finance	NB-FT-Supervisor-Accounts Payable	NB	1	1	-	\$ 54,763	3.00%	\$ 56,406
101-04-400-041	Finance	NB-FT-Supervisor-Payroll	NB	1	1	-	\$ 57,675	10.28%	\$ 63,605
101-04-400-042	Human Resource	NB-FT-Deputy Director of Human Resources	NB	1	1	-	\$ 89,000	3.00%	\$ 91,670
101-04-400-042	Human Resource	NB-FT-Director of Human Resources	NB	1	1	-	\$ 96,367	3.00%	\$ 99,258
101-04-400-042	Human Resource	NB-FT-HR Generalist-Senior	NB	1	1	-	\$ 69,386	3.00%	\$ 71,468
101-04-400-042	Human Resource	NB-FT-HR Generalist	NB	-	2	2	\$ -	100.00%	\$ 52,967
101-04-400-042	Human Resource	NB-FT-HR Specialist III	NB	1	-	(1)	\$ 48,500	3.00%	\$ 49,955
101-04-400-042	Human Resource	NB-FT-HR Specialist IV	NB	1	-	(1)	\$ 51,675	3.00%	\$ 53,225
101-04-400-042	Human Resource	NB-FT-Manager-Benefits	NB	1	1	-	\$ 63,605	3.00%	\$ 65,513
101-04-400-042	Human Resource	NB-FT-Manager-Employee Safety	NB	1	1	-	\$ 65,709	3.00%	\$ 67,680
222-04-403-450	Equipment Service	NB-FT-Director of Central Services	NB	1	1	-	\$ 94,500	3.00%	\$ 97,335
222-04-403-450	Equipment Service	NB-FT-Director of Equipment Services	NB	1	1	-	\$ 78,648	3.00%	\$ 81,007
222-04-403-450	Equipment Service	NB-FT-Executive Asst-CS Eq Svc	NB	1	1	-	\$ 58,452	3.00%	\$ 60,206
222-04-403-450	Equipment Service	NB-FT-Manager-Svc Contracts & Gen Supp	NB	1	1	-	\$ 64,176	3.00%	\$ 66,101
222-04-403-450	Equipment Service	NB-FT-Supervisor-Mtce Mechanic-CS Eq Svc	NB	4	4	-	\$ 61,572	3.00%	\$ 63,419
222-04-403-450	Equipment Service	TCS-Machinist V-CS Eq Svc	TM	2	2	-	\$ 52,063	2.00%	\$ 53,105
222-04-403-450	Equipment Service	TCS-Mechanic III-CS Eq Svc	TM	3	3	-	\$ 44,175	2.00%	\$ 45,059
222-04-403-450	Equipment Service	TCS-Mechanic IV-CS Eq Svc	TM	7	4	(3)	\$ 48,567	2.00%	\$ 49,538
222-04-403-450	Equipment Service	TCS-Mechanic V-CS Eq Svc	TM	8	11	3	\$ 54,217	2.00%	\$ 55,301
222-04-403-450	Equipment Service	TCS-Parts Clerk I-CS Eq Svc	TM	1	1	-	\$ 38,888	2.00%	\$ 39,665
222-04-403-450	Equipment Service	TCS-Parts Clerk II-CS Eq Svc	TM	2	2	-	\$ 40,060	2.00%	\$ 40,861
222-04-403-453	Radio Shop	NB-FT-Director of Communications & Radio	NB	1	1	-	\$ 63,044	3.00%	\$ 64,935
222-04-403-453	Radio Shop	NB-FT-Radio Equipment Installation Tech	NB	1	1	-	\$ 47,189	3.00%	\$ 48,605
222-04-403-453	Radio Shop	NB-FT-Radio Technician III	NB	1	1	-	\$ 57,595	3.00%	\$ 59,323
222-04-403-454	Building Maintenance	NB-FT-Superintendent III-CS Bldg	NB	1	1	-	\$ 56,092	3.00%	\$ 57,775
222-04-403-454	Building Maintenance	TCS-Building Maintenance-CS Bldg	TM	1	1	-	\$ 38,973	2.00%	\$ 39,752
222-04-403-454	Building Maintenance	TCS-General Laborer-CS Bldg	TM	1	1	-	\$ 35,732	2.00%	\$ 36,447
222-04-403-455	Facilities Management	NB-FT-Director of Facilities Management	NB	1	1	-	\$ 70,626	3.00%	\$ 72,745
				66	66				

Account	Main Account Description	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 AMENDED BUDGET	2023 BUDGET
101-04-040-040-436000	Services & Charges-Repairs & Maint-Other R&M	-	-	-	-	-	-	1,600,000	-
101-04-040-040-436001	Services & Charges-Repairs & Maint-Building R&M	-	-	-	-	-	-	-	622,200
101-04-040-040-436004	Services & Charges-Repairs & Maint-Computer Equip R&M	-	-	-	-	-	-	11,000	-
101-04-040-040-437005	Services & Charges-Rentals-Parking Space Rental	-	-	-	-	-	-	-	21,420
101-04-040-040-439000	Services & Charges-Other-Misc Charges & Svcs	-	-	-	-	-	-	-	171,000
101-04-040-040-439001	Services & Charges-Other-Other Contractual Services	-	-	-	-	-	-	2,500,000	-
101-04-040-040-439004	Services & Charges-Other-Dues & Memberships	-	-	-	-	-	-	-	32,400
101-04-040-040-439007	Services & Charges-Other-Election Expense	-	-	-	-	-	-	-	180,000
101-04-040-040-439018	Services & Charges-Other-Demolition & Clearance	-	-	-	-	-	-	4,170,000	-
101-04-040-040-439300	Services & Charges-Other-Grants & Subsidies	43,000	43,000	43,000	43,000	43,000	43,000	24,757,000	43,000
101-04-040-040-439999	Services & Charges-Other-Bad Debt Expense	-	-	-	1,841	-	-	-	-
101-04-040-040-443001	Capital Outlay-Buildings-Building Improvements	-	-	-	-	-	-	4,500,000	-
101-04-040-040-452000	Other Uses-Interfund Transfer Out-Transfers Out	-	-	-	-	4,948,093	-	2,000,000	-
101-04-040-040-452004	Other Uses-Interfund Transfer Out-Allocations-Liability Ins	-	-	-	-	-	-	-	12,650
101-04-400-041-410001	Personnel-Salaries & Wages-Salaried Wages	1,327,365	1,445,027	1,596,383	1,350,787	1,321,367	1,490,200	1,490,200	1,554,903
101-04-400-041-410003	Personnel-Salaries & Wages-Permanent Part Time	22,620	-	19,716	3,152	-	-	-	-
101-04-400-041-410005	Personnel-Salaries & Wages-Seasonal & Interns	-	-	3,389	-	-	-	-	-
101-04-400-041-411001	Personnel-Employee Benefits-FICA Regular	103,586	110,857	119,862	100,226	99,112	114,312	114,312	119,262
101-04-400-041-411004	Personnel-Employee Benefits-PERF Regular	149,122	162,300	177,329	146,527	144,402	167,359	167,359	174,606
101-04-400-041-411007	Personnel-Employee Benefits-Unemployment Comp	133	434	-	135	409	2,384	2,384	1,866

Account	Main Account Description	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 AMENDED BUDGET	2023 BUDGET
101-04-400-041-411008	Personnel-Employee Benefits-Health Insurance	232,208	255,429	194,161	221,014	208,719	284,663	284,663	294,218
101-04-400-041-411009	Personnel-Employee Benefits-Life Insurance	2,400	2,640	2,675	2,350	2,290	2,520	2,520	2,520
101-04-400-041-411013	Personnel-Employee Benefits-Fringe Benefit Taxes	-	-	766	-	-	-	-	-
101-04-400-041-411014	Personnel-Employee Benefits-Parental Leave	4,646	5,058	3,346	4,727	4,632	5,216	5,216	5,442
101-04-400-041-411204	Personnel-Employee Benefits-Auto Allowance	2,100	2,100	1,200	2,100	2,100	2,100	2,100	2,100
101-04-400-041-411206	Personnel-Employee Benefits-Cell Phone Allowance	1,980	1,980	3,300	3,080	3,300	1,980	1,980	1,980
101-04-400-041-421000	Supplies-Office-General Office Supplies	-	-	124	516	-	15,420	15,691	15,420
101-04-400-041-421002	Supplies-Office-Stationary & Printing	15,420	15,420	14,159	13,477	7,905	-	-	-
101-04-400-041-422001	Supplies-Operating-C.S. Gasoline	1,000	1,000	-	20	899	1,000	1,000	1,600
101-04-400-041-431000	Services & Charges-Professional-Other Professional Svcs	69,000	55,000	51,168	43,980	45,923	116,500	103,647	45,500
101-04-400-041-431004	Services & Charges-Professional-Accounting & Auditing	-	-	-	-	46,567	125,000	171,353	135,000
101-04-400-041-432002	Services & Charges-Communication & Transp-Mailing	5,000	5,000	9,108	6,285	5,687	5,000	5,000	5,000
101-04-400-041-432003	Services & Charges-Communication & Transp-Travel	6,000	6,000	12,343	2,045	1,300	6,000	6,000	9,000
101-04-400-041-433001	Services & Charges-Printing & Ad-Outside Printing Services	999	1,000	-	1,181	1,294	1,000	1,342	1,000
101-04-400-041-433002	Services & Charges-Printing & Ad-Publication of Legal Notice	1,000	1,000	327	22	-	1,000	1,000	1,000
101-04-400-041-433003	Services & Charges-Printing & Ad-Promotional	-	-	-	-	3,620	-	-	-
101-04-400-041-436001	Services & Charges-Repairs & Maint-Building R&M	-	-	775	-	-	-	-	-
101-04-400-041-436003	Services & Charges-Repairs & Maint-Auto Equip R&M	1,100	1,100	-	2,254	225	1,100	1,100	500
101-04-400-041-436005	Services & Charges-Repairs & Maint-Other Equip R&M	-	-	9	-	-	-	-	-
101-04-400-041-439000	Services & Charges-Other-Misc Charges & Svcs	1,585	1,585	12,885	2,405	1,544	1,585	1,585	1,585
101-04-400-041-439002	Services & Charges-Other-Licenses & Permits	-	-	-	-	91	-	-	-

Account	Main Account Description	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 AMENDED BUDGET	2023 BUDGET
101-04-400-041-439003	Services & Charges-Other-Subscriptions	-	-	49	-	-	-	-	-
101-04-400-041-439004	Services & Charges-Other-Dues & Memberships	2,500	2,500	8,677	3,882	2,197	2,500	2,500	2,500
101-04-400-041-439005	Services & Charges-Other-Bank & Credit Card Fees	2,500	2,500	2,312	1,856	2,514	2,500	2,200	2,500
101-04-400-041-439006	Services & Charges-Other-Education & Training	5,760	5,760	7,175	1,994	4,235	5,760	5,760	15,000
101-04-400-041-439100	Services & Charges-Other-Refunds/Awards/Indemnities	-	-	194	-	7,195	-	-	-
101-04-400-041-439999	Services & Charges-Other-Bad Debt Expense	-	-	-	-	55	-	-	-
101-04-400-041-452003	Other Uses-Interfund Transfer Out-Allocations-IT	299,199	193,291	202,753	299,199	193,291	180,392	180,392	237,114
101-04-400-041-452004	Other Uses-Interfund Transfer Out-Allocations-Liability Ins	4,028	142	7,345	4,028	142	-	-	17,094
101-04-400-041-452006	Other Uses-Interfund Transfer Out-Allocations-Print Shop	-	-	10,040	-	-	-	-	-
101-04-400-041-452007	Other Uses-Interfund Transfer Out-Allocations-Central Stores	-	-	8,149	-	-	-	-	-
101-04-400-042-410001	Personnel-Salaries & Wages-Salaried Wages	369,944	442,667	-	374,001	398,568	529,869	529,869	501,523
101-04-400-042-410005	Personnel-Salaries & Wages-Seasonal & Interns	3,636	3,636	-	909	1,485	3,636	3,636	3,636
101-04-400-042-411001	Personnel-Employee Benefits-FICA Regular	28,730	34,344	-	27,492	29,740	41,015	41,015	38,847
101-04-400-042-411004	Personnel-Employee Benefits-PERF Regular	41,655	49,874	-	39,874	37,251	59,641	59,641	56,466
101-04-400-042-411007	Personnel-Employee Benefits-Unemployment Comp	37	133	-	38	117	848	848	602
101-04-400-042-411008	Personnel-Employee Benefits-Health Insurance	69,662	81,273	-	68,242	77,653	108,443	108,443	98,073
101-04-400-042-411009	Personnel-Employee Benefits-Life Insurance	720	840	-	675	700	960	960	840
101-04-400-042-411014	Personnel-Employee Benefits-Parental Leave	1,295	1,549	-	1,309	1,332	1,855	1,855	1,755
101-04-400-042-411206	Personnel-Employee Benefits-Cell Phone Allowance	1,980	2,640	-	1,760	1,430	2,640	2,640	2,640
101-04-400-042-421000	Supplies-Office-General Office Supplies	-	-	-	37	-	1,500	1,500	2,000

Account	Main Account Description	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 AMENDED BUDGET	2023 BUDGET
101-04-400-042-421002	Supplies-Office-Stationary & Printing	-	-	-	185	1,215	-	-	-
101-04-400-042-422000	Supplies-Operating-Other Operating Supplies	750	750	-	420	950	9,750	9,750	9,500
101-04-400-042-432002	Services & Charges-Communication & Transp-Mailing	-	-	-	-	24	-	-	-
101-04-400-042-432003	Services & Charges-Communication & Transp-Travel	3,000	3,000	-	-	-	6,000	6,000	6,000
101-04-400-042-433001	Services & Charges-Printing & Ad-Outside Printing Services	7,060	7,060	-	999	287	7,060	6,760	7,000
101-04-400-042-436001	Services & Charges-Repairs & Maint-Building R&M	-	-	-	100	150	-	450	-
101-04-400-042-439000	Services & Charges-Other-Misc Charges & Svcs	6,000	6,000	-	1,710	1,366	6,000	5,850	4,000
101-04-400-042-439004	Services & Charges-Other-Dues & Memberships	300	-	-	50	219	1,000	1,000	2,000
101-04-400-042-439006	Services & Charges-Other-Education & Training	3,200	3,200	-	795	1,361	52,700	52,700	35,000
101-04-400-042-452003	Other Uses-Interfund Transfer Out-Allocations-IT	78,135	97,478	-	78,135	97,478	124,306	124,306	117,081
101-04-400-042-452004	Other Uses-Interfund Transfer Out-Allocations-Liability Ins	1,182	-	-	1,182	-	104	104	-
222-04-403-450-410001	Personnel-Salaries & Wages-Salaried Wages	536,693	518,305	484,197	507,446	512,718	451,898	451,898	564,325
222-04-403-450-410002	Personnel-Salaries & Wages-Teamster Wages	1,099,391	1,109,577	864,884	885,987	871,945	1,210,363	1,210,363	1,262,149
222-04-403-450-410003	Personnel-Salaries & Wages-Permanent Part Time	18,000	18,000	30,904	16,137	15,131	18,684	18,684	18,684
222-04-403-450-410004	Personnel-Salaries & Wages-Extra & Overtime	41,200	41,200	22,697	42,675	49,244	41,200	41,200	41,200
222-04-403-450-410005	Personnel-Salaries & Wages-Seasonal & Interns	9,000	9,000	6,222	4,180	176	7,500	7,500	7,500
222-04-403-450-410007	Personnel-Salaries & Wages-Longevity Pay	3,100	3,100	2,400	2,150	2,200	3,100	3,100	3,100
222-04-403-450-410014	Personnel-Salaries & Wages-Contract Add Pays	22,349	22,349	18,949	20,769	20,040	22,349	-	-
222-04-403-450-410017	Personnel-Salaries & Wages-Stand By Pay	-	-	-	-	-	-	22,349	22,349
222-04-403-450-411001	Personnel-Employee Benefits-FICA Regular	134,082	133,455	105,933	109,424	109,866	136,199	136,199	148,967

Account	Main Account Description	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 AMENDED BUDGET	2023 BUDGET
222-04-403-450-411004	Personnel-Employee Benefits-PERF Regular	193,280	192,361	156,036	161,415	159,197	196,469	196,469	215,163
222-04-403-450-411005	Personnel-Employee Benefits-PERF Union	17,815	17,968	7,523	6,907	7,149	19,515	19,515	20,332
222-04-403-450-411007	Personnel-Employee Benefits-Unemployment Comp	170	488	-	146	449	2,766	2,766	2,272
222-04-403-450-411008	Personnel-Employee Benefits-Health Insurance	359,922	359,922	265,981	353,890	326,052	420,217	420,217	434,322
222-04-403-450-411009	Personnel-Employee Benefits-Life Insurance	3,720	3,720	3,218	3,275	3,160	3,720	3,720	3,720
222-04-403-450-411014	Personnel-Employee Benefits-Parental Leave	5,960	5,931	2,982	5,117	5,102	6,051	6,051	6,626
222-04-403-450-411015	Personnel-Employee Benefits-Other Fringe Benefits	2,000	2,000	600	-	600	2,000	2,000	2,000
222-04-403-450-411201	Personnel-Employee Benefits-Tool Allowance	11,884	11,884	9,075	9,488	9,137	11,884	11,884	16,884
222-04-403-450-411203	Personnel-Employee Benefits-Job Readiness Allow.	9,775	9,775	7,969	8,500	8,606	12,075	12,075	9,775
222-04-403-450-411206	Personnel-Employee Benefits-Cell Phone Allowance	1,320	1,320	1,320	1,320	990	1,320	1,320	1,320
222-04-403-450-421000	Supplies-Office-General Office Supplies	-	-	-	46	-	4,500	4,500	5,000
222-04-403-450-421002	Supplies-Office-Stationary & Printing	5,500	4,500	3,148	3,632	5,017	-	-	-
222-04-403-450-421005	Supplies-Office-Print Shop Jobs Supplies	-	-	300	-	-	-	-	-
222-04-403-450-422000	Supplies-Operating-Other Operating Supplies	-	-	-	34	1,161	-	-	-
222-04-403-450-422001	Supplies-Operating-C.S. Gasoline	1,851,628	1,870,144	1,701,292	1,239,898	1,856,299	1,800,000	1,800,000	2,941,020
222-04-403-450-422002	Supplies-Operating-Diesel/CNG	-	-	77	-	-	-	-	-
222-04-403-450-422005	Supplies-Operating-Uniforms	8,500	6,500	5,483	7,740	7,390	6,500	6,500	6,500
222-04-403-450-422007	Supplies-Operating-Cleaning Supplies	4,600	4,600	3,207	3,586	4,043	4,600	5,150	6,000
222-04-403-450-422008	Supplies-Operating-Medical/Safety Supplies	780	1,300	685	471	47	1,300	1,300	1,000
222-04-403-450-422010	Supplies-Operating-Plants Chemicals Seed & Fertilizer	500	350	57	255	-	350	350	-
222-04-403-450-423000	Supplies-Repair & Maint-Other R&M Supplies	21,000	24,000	19,901	23,488	22,808	24,000	23,800	24,000
222-04-403-450-423001	Supplies-Repair & Maint-Building Materials	22,500	21,000	17,554	17,058	15,725	21,000	21,836	16,000

Account	Main Account Description	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 AMENDED BUDGET	2023 BUDGET
222-04-403-450-423006	Supplies-Repair & Maint-Small Tools & Equipment	22,000	25,000	14,248	23,789	27,289	25,000	25,000	25,000
222-04-403-450-423009	Supplies-Repair & Maint-Repair Parts	-	-	-	-	-	-	200	-
222-04-403-450-423010	Supplies-Repair & Maint-Reimbursed Parts	2,921,974	2,959,335	2,729,462	2,680,237	2,836,817	2,700,000	2,700,000	3,105,000
222-04-403-450-423012	Supplies-Repair & Maint-Inventory Over & Short	-	-	(10,810)	(7,737)	-	-	-	-
222-04-403-450-431000	Services & Charges-Professional-Other Professional Svcs	13,000	8,500	7,856	7,777	12,174	8,500	8,500	12,000
222-04-403-450-431001	Services & Charges-Professional-Legal Services	-	-	418	-	-	-	-	-
222-04-403-450-432002	Services & Charges-Communication & Transp-Mailing	1,300	1,300	317	633	606	1,300	1,300	1,300
222-04-403-450-432003	Services & Charges-Communication & Transp-Travel	1,000	500	305	-	-	500	500	1,500
222-04-403-450-432004	Services & Charges-Communication & Transp-Telecommunications	750	800	782	665	795	800	800	800
222-04-403-450-433001	Services & Charges-Printing & Ad-Outside Printing Services	1,626	3,500	-	492	42	3,500	3,500	-
222-04-403-450-433002	Services & Charges-Printing & Ad-Publication of Legal Notice	6,000	1,000	610	371	-	1,000	1,000	-
222-04-403-450-435001	Services & Charges-Utility Services-Electric	30,556	31,167	30,329	29,563	29,724	31,167	31,167	34,284
222-04-403-450-435002	Services & Charges-Utility Services-Natural Gas	23,148	23,611	24,571	15,608	20,155	23,611	23,611	25,972
222-04-403-450-435004	Services & Charges-Utility Services-Water	9,500	9,690	8,260	8,530	11,902	9,690	9,690	9,884
222-04-403-450-436001	Services & Charges-Repairs & Maint-Building R&M	26,000	23,500	21,810	22,843	38,568	23,500	23,500	23,500
222-04-403-450-436002	Services & Charges-Repairs & Maint-Office Equip R&M	500	1,000	-	-	-	1,000	1,000	-
222-04-403-450-436003	Services & Charges-Repairs & Maint-Auto Equip R&M	21,000	20,000	23,296	22,945	18,062	20,000	20,000	20,000
222-04-403-450-436005	Services & Charges-Repairs & Maint-Other Equip R&M	-	-	-	-	-	-	759	-
222-04-403-450-436006	Services & Charges-Repairs & Maint-Radio Equip R&M	500	1,000	815	1,211	1,231	1,000	1,000	1,000
222-04-403-450-438100	Services & Charges-Debt Service-Principal	5,208	-	5,132	5,208	-	8,069	8,069	8,254

Account	Main Account Description	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 AMENDED BUDGET	2023 BUDGET
222-04-403-450-438200	Services & Charges-Debt Service-Interest	55	-	127	55	-	423	423	238
222-04-403-450-439000	Services & Charges-Other-Misc Charges & Svcs	1,000	500	139	99	-	500	500	500
222-04-403-450-439006	Services & Charges-Other-Education & Training	10,000	5,000	2,908	3,959	3,763	5,000	5,100	7,000
222-04-403-450-439011	Services & Charges-Other-Waste Removal/Disposal	12,000	12,500	9,009	10,845	10,314	12,500	12,500	13,500
222-04-403-450-439099	Services & Charges-Other-Cashier Over/Short	-	-	-	-	(4)	-	-	-
222-04-403-450-452000	Other Uses-Interfund Transfer Out-Transfers Out	71,491	105,000	-	207,293	82,645	-	-	-
222-04-403-450-452002	Other Uses-Interfund Transfer Out-Allocations-Admin Cost	132,929	379,872	106,067	132,929	379,872	434,119	434,119	387,148
222-04-403-450-452003	Other Uses-Interfund Transfer Out-Allocations-IT	92,491	199,168	130,722	92,491	199,168	192,413	192,413	208,905
222-04-403-450-452004	Other Uses-Interfund Transfer Out-Allocations-Liability Ins	21,508	6,008	132,580	21,508	6,008	7,750	7,750	10,878
222-04-403-450-452006	Other Uses-Interfund Transfer Out-Allocations-Print Shop	-	-	1,625	-	-	-	-	-
222-04-403-450-452007	Other Uses-Interfund Transfer Out-Allocations-Central Stores	-	-	17,271	-	-	-	-	-
222-04-403-450-452009	Other Uses-Interfund Transfer Out-Allocations-Facilities Mgt	1,902	1,971	-	1,902	1,971	2,156	2,156	2,250
222-04-403-451-410001	Personnel-Salaries & Wages-Salaried Wages	-	-	162,323	-	-	-	-	-
222-04-403-451-411001	Personnel-Employee Benefits-FICA Regular	-	-	12,114	-	-	-	-	-
222-04-403-451-411004	Personnel-Employee Benefits-PERF Regular	-	-	17,730	-	-	-	-	-
222-04-403-451-411008	Personnel-Employee Benefits-Health Insurance	-	-	19,276	-	-	-	-	-
222-04-403-451-411009	Personnel-Employee Benefits-Life Insurance	-	-	345	-	-	-	-	-
222-04-403-451-411014	Personnel-Employee Benefits-Parental Leave	-	-	398	-	-	-	-	-
222-04-403-451-411204	Personnel-Employee Benefits-Auto Allowance	-	-	900	-	-	-	-	-
222-04-403-451-411206	Personnel-Employee Benefits-Cell Phone Allowance	-	-	1,320	-	-	-	-	-

Account	Main Account Description	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 AMENDED BUDGET	2023 BUDGET
222-04-403-451-421000	Supplies-Office-General Office Supplies	-	-	211	-	-	-	-	-
222-04-403-451-421002	Supplies-Office-Stationary & Printing	-	-	917	26	-	-	-	-
222-04-403-451-422001	Supplies-Operating-C.S. Gasoline	-	-	969	-	-	-	-	-
222-04-403-451-436003	Services & Charges-Repairs & Maint-Auto Equip R&M	-	-	611	-	-	-	-	-
222-04-403-451-452002	Other Uses-Interfund Transfer Out-Allocations-Admin Cost	-	-	8,202	-	-	-	-	-
222-04-403-451-452003	Other Uses-Interfund Transfer Out-Allocations-IT	-	-	16,620	-	-	-	-	-
222-04-403-451-452004	Other Uses-Interfund Transfer Out-Allocations-Liability Ins	-	-	953	-	-	-	-	-
222-04-403-451-452008	Other Uses-Interfund Transfer Out-Allocations-Payroll Cost	-	-	41,412	-	-	-	-	-
222-04-403-452-410001	Personnel-Salaries & Wages-Salaried Wages	-	-	40,259	-	-	-	-	-
222-04-403-452-411001	Personnel-Employee Benefits-FICA Regular	-	-	2,730	-	-	-	-	-
222-04-403-452-411004	Personnel-Employee Benefits-PERF Regular	-	-	4,509	-	-	-	-	-
222-04-403-452-411008	Personnel-Employee Benefits-Health Insurance	-	-	10,312	-	-	-	-	-
222-04-403-452-411009	Personnel-Employee Benefits-Life Insurance	-	-	120	-	-	-	-	-
222-04-403-452-411014	Personnel-Employee Benefits-Parental Leave	-	-	101	-	-	-	-	-
222-04-403-452-421002	Supplies-Office-Stationary & Printing	-	-	20,214	391	-	-	-	-
222-04-403-452-423000	Supplies-Repair & Maint-Other R&M Supplies	-	-	81	-	-	-	-	-
222-04-403-452-433001	Services & Charges-Printing & Ad-Outside Printing Services	-	-	105	-	-	-	-	-
222-04-403-452-436002	Services & Charges-Repairs & Maint-Office Equip R&M	-	-	5,353	2,657	-	-	-	-
222-04-403-452-438100	Services & Charges-Debt Service-Principal	9,610	3,303	9,117	10,388	2,483	-	-	-
222-04-403-452-438200	Services & Charges-Debt Service-Interest	408	37	901	408	22	-	-	-
222-04-403-452-452002	Other Uses-Interfund Transfer Out-Allocations-Admin Cost	-	-	6,675	-	-	-	-	-

Account	Main Account Description	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 AMENDED BUDGET	2023 BUDGET
222-04-403-452-452003	Other Uses-Interfund Transfer Out-Allocations-IT	-	-	18,760	-	-	-	-	-
222-04-403-452-452004	Other Uses-Interfund Transfer Out-Allocations-Liability Ins	-	-	238	-	-	-	-	-
222-04-403-452-452008	Other Uses-Interfund Transfer Out-Allocations-Payroll Cost	-	-	41,412	-	-	-	-	-
222-04-403-453-410001	Personnel-Salaries & Wages-Salaried Wages	163,744	164,234	122,629	141,304	120,454	168,328	168,328	173,363
222-04-403-453-410004	Personnel-Salaries & Wages-Extra & Overtime	-	-	-	-	-	-	-	-
222-04-403-453-410005	Personnel-Salaries & Wages-Seasonal & Interns	-	-	4,410	-	-	-	-	-
222-04-403-453-411001	Personnel-Employee Benefits-FICA Regular	12,526	12,564	9,310	10,510	8,936	12,877	12,877	13,262
222-04-403-453-411004	Personnel-Employee Benefits-PERF Regular	18,339	18,394	13,734	15,342	19,446	18,853	18,853	19,417
222-04-403-453-411007	Personnel-Employee Benefits-Unemployment Comp	16	49	-	14	36	269	269	208
222-04-403-453-411008	Personnel-Employee Benefits-Health Insurance	34,831	34,831	20,838	27,102	26,476	40,666	40,666	42,031
222-04-403-453-411009	Personnel-Employee Benefits-Life Insurance	360	360	235	320	275	360	360	360
222-04-403-453-411014	Personnel-Employee Benefits-Parental Leave	573	575	242	495	422	589	589	607
222-04-403-453-411206	Personnel-Employee Benefits-Cell Phone Allowance	-	-	-	-	-	-	-	-
222-04-403-453-421000	Supplies-Office-General Office Supplies	-	-	-	-	-	200	200	200
222-04-403-453-421002	Supplies-Office-Stationary & Printing	250	200	92	191	7	-	-	-
222-04-403-453-422001	Supplies-Operating-C.S. Gasoline	236	100	50	89	30	100	100	67
222-04-403-453-423000	Supplies-Repair & Maint-Other R&M Supplies	850	850	764	770	863	850	850	850
222-04-403-453-423006	Supplies-Repair & Maint-Small Tools & Equipment	4,400	2,000	3,422	1,560	716	2,240	2,240	2,240
222-04-403-453-423012	Supplies-Repair & Maint-Inventory Over & Short	-	-	7	-	-	-	-	-
222-04-403-453-432002	Services & Charges-Communication & Transp-Mailing	-	-	-	222	-	-	-	-
222-04-403-453-432003	Services & Charges-Communication & Transp-Travel	2,000	1,000	-	-	51	1,000	1,000	1,000

Account	Main Account Description	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 AMENDED BUDGET	2023 BUDGET
222-04-403-453-433001	Services & Charges-Printing & Ad-Outside Printing Services	142	142	-	-	-	150	150	-
222-04-403-453-436003	Services & Charges-Repairs & Maint-Auto Equip R&M	1,000	1,000	149	975	-	1,000	1,000	500
222-04-403-453-436005	Services & Charges-Repairs & Maint-Other Equip R&M	2,000	1,000	735	1,299	-	1,000	1,000	1,000
222-04-403-453-439003	Services & Charges-Other-Subscriptions	800	500	-	-	-	400	400	400
222-04-403-453-439006	Services & Charges-Other-Education & Training	7,000	5,000	-	4,380	3,750	5,000	5,000	5,000
222-04-403-453-452002	Other Uses-Interfund Transfer Out-Allocations-Admin Cost	11,676	13,397	11,574	11,676	13,397	14,218	14,218	13,797
222-04-403-453-452003	Other Uses-Interfund Transfer Out-Allocations-IT	12,464	12,753	28,494	12,464	12,753	14,953	14,953	32,219
222-04-403-453-452004	Other Uses-Interfund Transfer Out-Allocations-Liability Ins	591	29	715	591	29	20	20	-
222-04-403-453-452008	Other Uses-Interfund Transfer Out-Allocations-Payroll Cost	-	-	13,492	-	-	-	-	-
222-04-403-454-410001	Personnel-Salaries & Wages-Salaried Wages	57,434	51,224	45,196	47,681	42,989	56,092	55,762	57,775
222-04-403-454-410002	Personnel-Salaries & Wages-Teamster Wages	72,164	72,885	46,042	66,320	68,314	74,706	72,706	76,199
222-04-403-454-410004	Personnel-Salaries & Wages-Extra & Overtime	500	500	1,883	125	38	500	2,500	500
222-04-403-454-410005	Personnel-Salaries & Wages-Seasonal & Interns	-	-	-	-	-	-	-	-
222-04-403-454-410007	Personnel-Salaries & Wages-Longevity Pay	300	300	350	-	-	300	300	300
222-04-403-454-411001	Personnel-Employee Benefits-FICA Regular	10,048	9,629	6,731	8,319	8,083	10,156	10,156	10,498
222-04-403-454-411004	Personnel-Employee Benefits-PERF Regular	14,711	14,097	10,022	12,763	12,192	14,868	14,868	15,369
222-04-403-454-411005	Personnel-Employee Benefits-PERF Union	1,109	1,120	491	-	-	1,150	1,150	1,192
222-04-403-454-411007	Personnel-Employee Benefits-Unemployment Comp	13	37	-	11	30	211	211	162
222-04-403-454-411008	Personnel-Employee Benefits-Health Insurance	34,831	34,831	21,124	28,986	35,029	40,666	40,666	42,031
222-04-403-454-411009	Personnel-Employee Benefits-Life Insurance	360	360	260	340	320	360	360	360

Account	Main Account Description	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 AMENDED BUDGET	2023 BUDGET
222-04-403-455-421000	Supplies-Office-General Office Supplies	-	-	-	-	-	150	150	-
222-04-403-455-421002	Supplies-Office-Stationary & Printing	100	150	81	137	66	-	-	-
222-04-403-455-422000	Supplies-Operating-Other Operating Supplies	-	-	-	-	34	-	-	-
222-04-403-455-432003	Services & Charges-Communication & Transp-Travel	1,000	350	176	-	-	350	350	350
222-04-403-455-436001	Services & Charges-Repairs & Maint-Building R&M	-	1,000	-	-	-	1,000	1,000	1,000
222-04-403-455-439000	Services & Charges-Other-Misc Charges & Svcs	500	350	288	74	-	350	350	-
222-04-403-455-439004	Services & Charges-Other-Dues & Memberships	1,055	1,000	373	593	793	1,000	1,000	1,000
222-04-403-455-439006	Services & Charges-Other-Education & Training	1,550	1,550	1,215	1,050	1,182	1,550	1,550	1,550
222-04-403-455-452002	Other Uses-Interfund Transfer Out-Allocations-Admin Cost	-	-	12,148	-	-	-	-	-
222-04-403-455-452003	Other Uses-Interfund Transfer Out-Allocations-IT	23,280	57,963	20,103	23,280	57,963	78,680	78,680	50,474
222-04-403-455-452004	Other Uses-Interfund Transfer Out-Allocations-Liability Ins	197	-	477	197	-	-	-	-
222-04-403-455-452006	Other Uses-Interfund Transfer Out-Allocations-Print Shop	-	-	34	-	-	-	-	-
222-04-403-455-452007	Other Uses-Interfund Transfer Out-Allocations-Central Stores	-	-	869	-	-	-	-	-
222-04-403-456-435001	Services & Charges-Utility Services-Electric	4,240,365	-	4,352,823	-	-	-	-	-
222-04-403-456-435002	Services & Charges-Utility Services-Natural Gas	629,885	-	597,642	-	-	-	-	-
222-04-403-457-431000	Services & Charges-Professional-Other Professional Svcs	-	-	-	-	-	30,325	30,325	-
222-04-403-457-436001	Services & Charges-Repairs & Maint-Building R&M	-	-	-	-	-	96,675	96,675	80,000
222-04-403-457-436005	Services & Charges-Repairs & Maint-Other Equip R&M	-	-	-	-	-	-	49,425	-
222-04-403-457-445000	Capital Outlay-Machinery & Equip-Motor Equipment	-	-	-	-	-	55,000	55,000	-
222-04-403-457-445006	Capital Outlay-Machinery & Equip-Computer Equip/Network	-	-	-	-	-	-	3,000	-

Account	Main Account Description	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 AMENDED BUDGET	2023 BUDGET
222-04-403-457-445008	Capital Outlay-Machinery & Equip-Other Equipment	-	-	-	-	-	8,000	8,000	15,000
224-04-403-450-423006	Supplies-Repair & Maint-Small Tools & Equipment	-	-	4,718	5,501	-	-	-	-
224-04-403-450-436001	Services & Charges-Repairs & Maint-Building R&M	63,000	25,000	63,060	15,267	17,143	-	-	-
224-04-403-450-438100	Services & Charges-Debt Service-Principal	7,711	7,888	3,881	-	7,888	-	-	-
224-04-403-450-438200	Services & Charges-Debt Service-Interest	780	603	365	-	603	-	-	-
224-04-403-450-445006	Capital Outlay-Machinery & Equip-Computer Equip/Network	-	-	77,795	189,582	16,396	-	-	-
224-04-403-450-445008	Capital Outlay-Machinery & Equip-Other Equipment	-	-	-	-	68,349	-	-	-
226-04-404-403-410001	Personnel-Salaries & Wages-Salaried Wages	102,557	-	100,543	81,127	-	-	-	-
226-04-404-403-410005	Personnel-Salaries & Wages-Seasonal & Interns	3,000	-	807	2,112	-	-	-	-
226-04-404-403-411001	Personnel-Employee Benefits-FICA Regular	8,176	-	7,322	6,079	-	-	-	-
226-04-404-403-411004	Personnel-Employee Benefits-PERF Regular	11,634	-	11,409	8,565	-	-	-	-
226-04-404-403-411007	Personnel-Employee Benefits-Unemployment Comp	10	-	-	8	-	-	-	-
226-04-404-403-411008	Personnel-Employee Benefits-Health Insurance	23,221	-	20,623	18,858	-	-	-	-
226-04-404-403-411009	Personnel-Employee Benefits-Life Insurance	240	-	240	170	-	-	-	-
226-04-404-403-411014	Personnel-Employee Benefits-Parental Leave	359	-	254	284	-	-	-	-
226-04-404-403-411206	Personnel-Employee Benefits-Cell Phone Allowance	1,320	-	1,320	935	-	-	-	-
226-04-404-403-421002	Supplies-Office-Stationary & Printing	1,500	1,500	1,358	737	-	-	-	-
226-04-404-403-422000	Supplies-Operating-Other Operating Supplies	10,000	7,500	2,192	1,105	2,187	-	-	-
226-04-404-403-422001	Supplies-Operating-C.S. Gasoline	1,450	-	565	146	-	-	-	-
226-04-404-403-432002	Services & Charges-Communication & Transp-Mailing	100	-	1	-	3	-	-	-
226-04-404-403-432003	Services & Charges-Communication & Transp-Travel	3,000	3,000	3,245	356	-	-	-	-

Account	Main Account Description	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 AMENDED BUDGET	2023 BUDGET
226-04-404-403-436001	Services & Charges-Repairs & Maint-Building R&M	-	-	-	425	-	-	-	-
226-04-404-403-436003	Services & Charges-Repairs & Maint-Auto Equip R&M	2,000	-	430	533	-	-	-	-
226-04-404-403-436005	Services & Charges-Repairs & Maint-Other Equip R&M	-	-	-	659	4,279	-	-	-
226-04-404-403-436006	Services & Charges-Repairs & Maint-Radio Equip R&M	-	-	550	502	8	-	-	-
226-04-404-403-439000	Services & Charges-Other-Misc Charges & Svcs	3,000	-	1,730	1,666	85	-	-	-
226-04-404-403-439003	Services & Charges-Other-Subscriptions	-	-	-	-	377	-	-	-
226-04-404-403-439004	Services & Charges-Other-Dues & Memberships	300	300	-	10	385	-	-	-
226-04-404-403-439006	Services & Charges-Other-Education & Training	20,000	30,000	29,927	6,285	2,000	-	-	-
226-04-404-403-452002	Other Uses-Interfund Transfer Out-Allocations-Admin Cost	-	-	9,011	-	-	-	-	-
226-04-404-403-452003	Other Uses-Interfund Transfer Out-Allocations-IT	20,917	21,624	39,825	20,917	21,624	-	-	-
226-04-404-403-452006	Other Uses-Interfund Transfer Out-Allocations-Print Shop	-	-	650	-	-	-	-	-
226-04-404-403-452007	Other Uses-Interfund Transfer Out-Allocations-Central Stores	-	-	239	-	-	-	-	-
226-04-405-411-431000	Services & Charges-Professional-Other Professional Svcs	65,000	70,000	59,500	68,500	68,500	80,000	80,000	80,000
226-04-405-411-434000	Services & Charges-Insurance-Liability Insurance	600,000	675,000	617,790	692,914	964,117	1,000,000	1,000,000	1,000,000
226-04-405-411-439100	Services & Charges-Other-Refunds/Awards/Indemnities	150,000	150,000	-	-	155,893	150,000	351,000	150,000
226-04-405-412-410001	Personnel-Salaries & Wages-Salaried Wages	56,855	-	50,819	33,163	-	-	-	-
226-04-405-412-411001	Personnel-Employee Benefits-FICA Regular	4,349	-	3,809	2,543	-	-	-	-
226-04-405-412-411004	Personnel-Employee Benefits-PERF Regular	6,368	-	5,692	2,669	-	-	-	-
226-04-405-412-411007	Personnel-Employee Benefits-Unemployment Comp	6	-	-	3	-	-	-	-
226-04-405-412-411008	Personnel-Employee Benefits-Health Insurance	11,610	-	10,312	5,803	-	-	-	-

Account	Main Account Description	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 AMENDED BUDGET	2023 BUDGET
226-04-405-412-411009	Personnel-Employee Benefits-Life Insurance	120	-	120	55	-	-	-	-
226-04-405-412-411014	Personnel-Employee Benefits-Parental Leave	199	-	127	116	-	-	-	-
226-04-405-412-431000	Services & Charges-Professional-Other Professional Svcs	-	-	-	-	10,168	-	79,364	-
226-04-405-412-431001	Services & Charges-Professional-Legal Services	65,929	65,000	20,325	116,438	61,302	65,000	74,356	85,000
226-04-405-412-431016	Services & Charges-Professional-EPA	800,000	800,000	388,643	188,375	146,879	800,000	948,034	-
226-04-405-412-436000	Services & Charges-Repairs & Maint-Other R&M	-	-	-	-	-	-	1,800,000	-
226-04-405-412-439100	Services & Charges-Other-Refunds/Awards/Indemnities	1,000,000	1,000,000	168,035	216,739	234,302	1,000,000	799,000	1,000,000
226-04-405-412-452002	Other Uses-Interfund Transfer Out-Allocations-Admin Cost	-	-	40,207	-	-	-	-	-
226-04-405-412-452008	Other Uses-Interfund Transfer Out-Allocations-Payroll Cost	56,529	-	54,689	56,529	-	-	-	-
226-04-405-413-413005	Personnel-Other Personnel-Prevention Programs	5,000	5,000	1,758	4,430	2,380	5,000	5,000	5,000
226-04-405-413-413006	Personnel-Other Personnel-Drug Testing	20,000	22,000	17,344	6,540	6,799	22,000	22,000	22,000
226-04-405-413-413007	Personnel-Other Personnel-Physical Examinations	15,000	15,000	14,251	6,363	4,874	15,000	15,000	15,000
226-04-405-413-431011	Services & Charges-Professional-Workers Comp Administration	54,000	55,000	53,000	47,000	48,000	56,000	56,000	56,000
226-04-405-413-434000	Services & Charges-Insurance-Liability Insurance	160,000	170,000	161,343	147,764	155,415	170,000	170,000	170,000
226-04-405-413-434001	Services & Charges-Insurance-Workers Comp Claims NB/TM	250,000	300,000	493,818	159,008	352,274	300,000	300,000	300,000
226-04-405-413-434002	Services & Charges-Insurance-Workers Comp Claims Police/Fire	525,000	700,000	737,903	840,348	960,676	700,000	700,000	700,000
226-04-405-413-439100	Services & Charges-Other-Refunds/Awards/Indemnities	-	-	-	-	893	-	-	-
226-04-405-414-422009	Supplies-Operating-Recreation Supplies	-	-	47,337	-	-	-	-	-
226-04-405-414-436001	Services & Charges-Repairs & Maint-Building R&M	-	-	30,130	-	-	-	-	-
226-04-405-414-442001	Capital Outlay-Infrastructure-Streets & Alleys	-	-	266,819	1,559	2,124	-	4,793	-

Account	Main Account Description	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 AMENDED BUDGET	2023 BUDGET
226-04-405-414-443001	Capital Outlay-Buildings-Building Improvements	-	-	285,982	508	-	-	98,531	-
226-04-405-414-444000	Capital Outlay-Impv Other Than Bldgs-Land Improvement	-	-	-	908,740	22,760	-	-	-
226-04-405-414-445000	Capital Outlay-Machinery & Equip-Motor Equipment	-	-	19,956	-	-	-	-	-
263-04-040-040-410006	Personnel-Salaries & Wages-Bonus	-	-	-	-	-	-	1,910,000	-
263-04-040-040-439300	Services & Charges-Other-Grants & Subsidies	-	-	-	-	-	-	500,000	-
263-04-040-040-443001	Capital Outlay-Buildings-Building Improvements	-	-	-	-	-	-	11,100,000	-
263-04-040-040-452000	Other Uses-Interfund Transfer Out-Transfers Out	9,810,570	14,020,584	-	-	-	-	46,080,405	-
264-04-040-040-421000	Supplies-Office-General Office Supplies	-	-	-	270	-	-	-	-
264-04-040-040-422007	Supplies-Operating-Cleaning Supplies	-	-	-	439	-	-	-	-
264-04-040-040-422008	Supplies-Operating-Medical/Safety Supplies	-	-	-	10,030	-	-	-	-
264-04-040-040-439000	Services & Charges-Other-Misc Charges & Svcs	-	-	-	13,515	100	-	-	-
264-04-040-040-452000	Other Uses-Interfund Transfer Out-Transfers Out	-	-	-	-	1,000,000	-	-	-
264-04-403-450-421000	Supplies-Office-General Office Supplies	-	-	-	128	-	-	-	-
264-04-403-450-422008	Supplies-Operating-Medical/Safety Supplies	-	-	-	1,795	-	-	-	-
264-04-403-450-423000	Supplies-Repair & Maint-Other R&M Supplies	-	-	-	46	-	-	-	-
264-04-403-450-423001	Supplies-Repair & Maint-Building Materials	-	-	-	273	-	-	-	-
264-04-404-403-421000	Supplies-Office-General Office Supplies	-	-	-	231	-	-	-	-
264-04-404-403-422000	Supplies-Operating-Other Operating Supplies	-	-	-	1,120	-	-	-	-
264-04-404-403-422008	Supplies-Operating-Medical/Safety Supplies	-	-	-	56	-	-	-	-
264-04-406-405-431000	Services & Charges-Professional-Other Professional Svcs	-	-	-	4,558	-	-	-	-

Account	Main Account Description	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 AMENDED BUDGET	2023 BUDGET
404-04-040-040-431000	Services & Charges-Professional-Other Professional Svcs	-	-	245,828	98,120	3,445	-	127,395	-
404-04-040-040-433003	Services & Charges-Printing & Ad-Promotional	-	-	-	-	24,785	-	-	-
404-04-040-040-436001	Services & Charges-Repairs & Maint-Building R&M	762,271	762,271	725,734	756,305	565,186	610,000	752,132	-
404-04-040-040-437005	Services & Charges-Rentals-Parking Space Rental	21,420	21,420	17,562	18,090	18,636	21,420	21,420	-
404-04-040-040-439000	Services & Charges-Other-Misc Charges & Svcs	157,000	157,000	1,691	864	165,210	171,000	175,000	-
404-04-040-040-439004	Services & Charges-Other-Dues & Memberships	32,400	32,400	31,923	21,673	23,023	32,400	32,400	-
404-04-040-040-439007	Services & Charges-Other-Election Expense	-	-	187,026	-	-	-	-	-
404-04-040-040-439099	Services & Charges-Other-Cashier Over/Short	-	-	-	-	27,887	-	-	-
404-04-040-040-439300	Services & Charges-Other-Grants & Subsidies	270,911	270,991	465,991	335,991	335,911	276,129	341,129	-
404-04-040-040-452000	Other Uses-Interfund Transfer Out-Transfers Out	1,523,741	2,950,000	-	1,023,741	2,000,000	9,099,546	-	13,131,810
404-04-040-040-452004	Other Uses-Interfund Transfer Out-Allocations-Liability Ins	8,633	9,753	8,631	8,633	9,753	9,676	9,676	-
404-04-400-041-431004	Services & Charges-Professional-Accounting & Auditing	-	-	22,973	-	-	-	-	-
406-04-040-040-452000	Other Uses-Interfund Transfer Out-Transfers Out	-	-	-	-	-	143,687	143,687	500,000
407-04-040-040-452000	Other Uses-Interfund Transfer Out-Transfers Out	-	-	-	-	-	239,341	239,341	300,000
408-04-040-040-443000	Capital Outlay-Buildings-Building Purchase	-	-	-	-	-	-	2,800,000	-
408-04-040-040-443001	Capital Outlay-Buildings-Building Improvements	-	-	-	-	-	-	5,000,000	-
408-04-040-040-452000	Other Uses-Interfund Transfer Out-Transfers Out	76,233	-	-	1,076,233	-	-	-	-
408-04-400-041-431004	Services & Charges-Professional-Accounting & Auditing	-	-	19,365	-	-	-	-	-
711-04-406-404-413008	Personnel-Other Personnel-Retiree HSA	-	-	-	-	-	-	4,500	4,500
711-04-406-404-413100	Personnel-Other Personnel-Claims / Medical	11,383,273	10,768,544	9,522,826	8,801,889	9,836,562	10,686,973	10,686,973	11,392,313

Account	Main Account Description	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 AMENDED BUDGET	2023 BUDGET
711-04-406-404-413101	Personnel-Other Personnel-Claims / Prescription Drug	2,754,000	3,269,768	2,864,906	2,784,074	2,521,213	3,269,742	3,265,242	3,485,545
711-04-406-404-413102	Personnel-Other Personnel-Claims / Life Insurance	204,000	204,000	182,161	192,143	176,805	204,000	204,000	217,464
711-04-406-404-413103	Personnel-Other Personnel-Claims / Vision	225,750	230,265	156,633	195,779	160,785	210,265	210,265	224,142
711-04-406-404-413104	Personnel-Other Personnel-Claims / Dental	530,250	540,855	557,843	510,924	589,372	540,855	540,855	576,551
711-04-406-404-413105	Personnel-Other Personnel-Claims / ST Disability	76,806	65,406	49,020	37,419	64,170	65,406	65,406	69,723
711-04-406-404-413106	Personnel-Other Personnel-Claims / LT Disability	122,400	122,400	101,403	96,121	91,221	122,400	122,400	122,400
711-04-406-404-413107	Personnel-Other Personnel-Claims / Dependent Care	66,300	75,000	57,578	45,553	40,898	45,000	45,000	45,000
711-04-406-404-413109	Personnel-Other Personnel-Claims / Flex	300,000	300,000	276,542	228,230	209,108	235,000	235,000	235,000
711-04-406-404-413112	Personnel-Other Personnel-Claims Administration	663,000	805,032	848,725	772,790	901,323	829,144	829,144	883,868
711-04-406-404-431000	Services & Charges-Professional-Other Professional Svcs	227,200	179,000	254,083	218,650	170,044	179,000	185,723	179,000
711-04-406-404-432002	Services & Charges-Communication & Transp-Mailing	1,500	1,500	344	1,028	604	1,500	1,500	1,500
711-04-406-404-433001	Services & Charges-Printing & Ad-Outside Printing Services	100	100	-	-	-	100	100	100
711-04-406-404-434004	Services & Charges-Insurance-Specific Stop Loss Premium	732,666	732,318	632,597	587,028	737,651	732,318	732,318	732,318
711-04-406-404-439100	Services & Charges-Other-Refunds/Awards/Indemnities	-	-	-	448	2,590	-	1,000	-
711-04-406-404-439999	Services & Charges-Other-Bad Debt Expense	-	-	-	833	-	-	-	-
711-04-406-404-452000	Other Uses-Interfund Transfer Out-Transfers Out	-	-	-	-	6,667	-	-	-
711-04-406-405-422000	Supplies-Operating-Other Operating Supplies	85,000	150,000	198,245	131,045	110,297	150,000	150,000	150,000
711-04-406-405-431000	Services & Charges-Professional-Other Professional Svcs	1,019,308	1,019,308	909,872	864,961	893,291	1,019,308	1,019,308	1,019,308
711-04-406-408-413001	Personnel-Other Personnel-Employee Morale Supplies	4,000	4,000	2,697	154	35	4,000	4,000	5,000
711-04-406-408-413002	Personnel-Other Personnel-Wellness Program Svcs	28,000	28,000	45,092	20,547	30,413	33,000	34,156	33,000

Account	Main Account Description	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ORIGINAL BUDGET	2022 AMENDED BUDGET	2023 BUDGET
711-04-406-408-413004	Personnel-Other Personnel-Employee Assist. Prog	59,160	59,160	51,642	55,346	59,448	62,974	62,974	62,974
713-04-406-406-413003	Personnel-Other Personnel-Recruitment Expenses	5,000	5,000	2,400	-	-	5,000	5,000	5,000
713-04-406-406-413111	Personnel-Other Personnel-Claims / Unemployment	50,000	50,000	30,557	157,449	75,914	75,000	75,000	75,000
714-04-406-407-410001	Personnel-Salaries & Wages-Salaried Wages	253,846	253,846	186,085	119,938	180,337	253,846	253,846	253,846
750-04-040-040-438100	Services & Charges-Debt Service-Principal	-	-	91,941	355,128	-	-	-	-
750-04-040-040-438200	Services & Charges-Debt Service-Interest	-	-	9,172	12,324	-	-	-	-
750-04-040-040-439000	Services & Charges-Other-Misc Charges & Svcs	-	-	250	-	-	-	-	-
750-04-040-040-452000	Other Uses-Interfund Transfer Out-Transfers Out	-	-	-	1,752	-	-	347,697	-
750-04-403-450-445000	Capital Outlay-Machinery & Equip-Motor Equipment	-	-	31,846	-	-	-	-	-
752-04-040-040-438100	Services & Charges-Debt Service-Principal	5,273,618	6,631,112	-	-	-	-	105,000	2,205,000
752-04-040-040-438200	Services & Charges-Debt Service-Interest	-	-	-	-	-	-	80,046	1,027,507
752-04-040-040-438300	Services & Charges-Debt Service-Paying Agent Fees	-	-	-	-	-	-	-	5,000
755-04-040-040-438100	Services & Charges-Debt Service-Principal	2,250,000	2,000,000	2,175,000	2,250,000	2,150,000	2,075,000	2,195,000	875,000
755-04-040-040-438200	Services & Charges-Debt Service-Interest	375,085	302,705	452,894	375,085	373,669	482,480	551,956	546,143
755-04-040-040-438300	Services & Charges-Debt Service-Paying Agent Fees	5,000	5,000	4,850	4,883	2,350	5,000	5,000	2,000
755-04-040-040-438400	Services & Charges-Debt Service-Bond Issuance Costs	-	-	-	-	258,996	-	-	-
755-04-040-040-452000	Other Uses-Interfund Transfer Out-Transfers Out	-	-	-	-	9,248,224	-	-	-
101-04-040-040-439300	Services & Charges-Other-Grants & Subsidies						-		281,451
101-04-040-040-439300	Services & Charges-Other-Grants & Subsidies	65,000	65,000				65,000		65,000