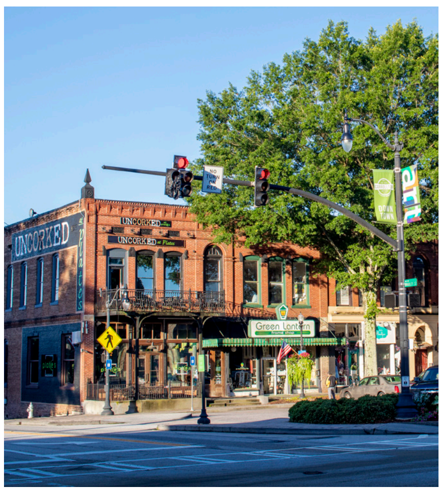
OPERATING BUDGET
2022–2023

est. 1829
CARROLLTON
georgia




MEMORANDUM

TO: Mayor and City Council

FROM: David J. Brooks, City Manager

RE: Proposed FY 2022-2023 General Fund, Water and Sewer Fund, Sanitation Fund, Operating Budgets; Hotel-Motel, Drug Seizure, Hazardous Materials Response Team and Local Transportation Special Revenue Fund Budgets

DATE: May 19, 2022

Attached for your review and consideration is a copy of the proposed 2022-2023 Budget. I want to thank all City employees for their input and effort to prepare the City's financial plan for this upcoming fiscal year.

OPERATING BUDGETS

The proposed FY 2022-2023 Budget for the City's three main operating funds, General Fund, Water Enterprise Fund, and Sanitation Enterprise Fund total $58,170,892. This represents an increase of $3,290,497 (6%) over the original FY2021 – 2022 Budget of $54,880,395.

GENERAL FUND REVENUES

As of this writing, the City continues to do well financially as we are coming out of the COVID-19 pandemic. However, as we are coming out of one financial challenge, we see other economic issues that are confronting us in the new fiscal year. These include high inflation, supply chain issues, labor shortages, and the escalating military conflict in Eastern Europe. These issues are affecting day to day operations in the City, including large price increases for the procurement of products and services, and the challenge of locating and obtaining needing products and services, including filling vacant City positions to execute daily operations. This budget attempts to address these issues to the best of our abilities while recognizing these challenges are very fluid and susceptible to change on a moment's notice. Therefore, this budget was prepared with flexibility in mind, recognizing that we may need to amend certain areas as the fiscal year progresses.

As always, I want to thank City employees for their hard work and efforts in serving our citizens during this challenging time. I also want to thank our citizens for their continued confidence in the City and our community during this time of economic uncertainty. The last couple of years have truly been a time of partnership between the City, citizens, and the business community as we have weathered the pandemic, and I am confident that this partnership will continue in the excellent tradition in which we are accustomed to. It is because of this partnership that we remain strong today.

TAXES

Revenues from current ad-valorem real estate taxes are forecast to increase from $4,300,000 to $4,550,000, an increase of $250,000 (5.8%). This increase is due to a continued strong market in the City's housing sector and property valuations. This revenue projection assumes a millage rate at the current level of 4.49 mills. Revenue for Automobile Title Ad Valorem Tax is forecast to increase from the current budgeted amount of $850,000 to $900,000, an increase of $50,000 (5.9%). This is due to legislation adopted a few years ago by the Georgia General Assembly which changed the distribution formula for this tax that has resulted in local governments receiving a significantly larger percentage of this revenue source than before. We are grateful to our legislative delegation for their efforts in helping to bring this increased funding formula to reality. Revenues from Utility Franchise Fees are forecast to increase only a moderate 0.9% for natural gas. Actual collections for Electrical Franchise Fees are slowly rebounding from decreased consumption in the COVID-19 pandemic. As the consumption and demand rebounds in the next year, particularly in the institutional and commercial sector, we are optimistic that these budget projections will be realized. Sales Tax revenue continues to be a strong foundation of our General Fund revenue stream. We are forecasting Sales Tax revenue at $5,825,000, an increase over the current year amount of $625,000 (12%). This increase is directly related to the rising cost of goods and services due to inflation and strong retail activity in our local economy. Likewise, Beer and Wine Excise Tax revenue remains strong and is forecast to increase by $75,000 to a total of $900,000. Another sign of our strong economy is Occupation Tax revenue. This tax is forecast to increase by $120,000 to a total of $1,600,000. Insurance Premium Tax continues to be a strong revenue source for the City and is forecast to increase by $50,000 to a total of $2,125,000. Overall, we feel confident in these tax revenue projections for the upcoming fiscal year.

LICENSES AND PERMITS

Alcoholic Beverage License revenue is forecast to remain at current budgetary levels for a total of $325,000. Building Permit revenue is forecast to increase by $50,000 to a total of $350,000 and is indicative of the strong construction market the City is currently experiencing.

INTERGOVERNMENTAL REVENUE

County Fire Reimbursement from Carroll County is budgeted to increase from $716,580 to $1,262,170 under new intergovernmental agreements. County Recreation reimbursement from Carroll County is forecast to increase from $105,000 to $129,000, an increase of $30,000 (22.9%) as our recreation programs rebound from post-pandemic. Reimbursements from West Metro Drug Task Force are forecast to increase slightly by $10,000 to $80,000. Nutrition Grant revenue is forecast to increase by $50,000 (20%) to $300,000. School Board reimbursements for School Resource Officers and Traffic Crossing Guards are forecast to remain at or near current levels. Reimbursements from the Carrollton Visitors and Convention Bureau are forecast to increase by $135,500 (54%) to $385,500 as our local economy continues to resume full operation and the Bureau brings a renewed effort to marketing our area. The City has successfully implemented our Mental Health Mobile Crisis Response Unit with anticipated salary reimbursements of $80,000 and grant income of $200,000.

CHARGES FOR SERVICES

Revenue from the Indirect Cost Allocation is forecast to increase by $79,727 (4.7%) to $1,782,449. Recreation Dept revenues are forecast to decrease by $105,865 (12.3%) to $756,635. This is a result of the department reviewing its program offerings and making necessary changes to operate in a post pandemic environment safely and successfully. Likewise, Cultural

Arts revenues are forecast to increase by $80,367 (24%) to $413,370. This increase is due to the Cultural Arts Department's anticipated return to pre-pandemic levels while also seeking out expanded program offerings and special exhibits.

FINES AND FORFEITURES

Fines and forfeitures revenue is forecast to remain at the current level of $1,000,000.

INVESTMENT INCOME

Investment income is forecast to remain at $30,000 while the Federal Reserve begins responding to the historically low interest rates as a result of current economic conditions and inflation.

MISCELLANEOUS REVENUE

Miscellaneous revenue and rental revenue continue to be healthy due to the success of the Depot, Amphitheater, and recreational facilities being available for rental use by the public.

OTHER FINANCIAL SOURCES

Inter-fund operating transfers are forecast to decrease by $705,915 (19%) to $3,000,000. As stated in past years, the City strives to utilize interfund transfers only when necessary, and in the least amount possible. Salary and benefit reimbursements from the Water Fund and Sanitation Fund total $2,249,662. This revenue line item accounts for the reimbursement of administrative salaries and benefits initially paid by the City's General Fund that are applicable to the Water & Sanitation Enterprise Funds. This Budget proposes an allocation of fund balance in the amount of $119,637 down from the previous year allocation of $1,103,137.

GENERAL FUND EXPENDITURES

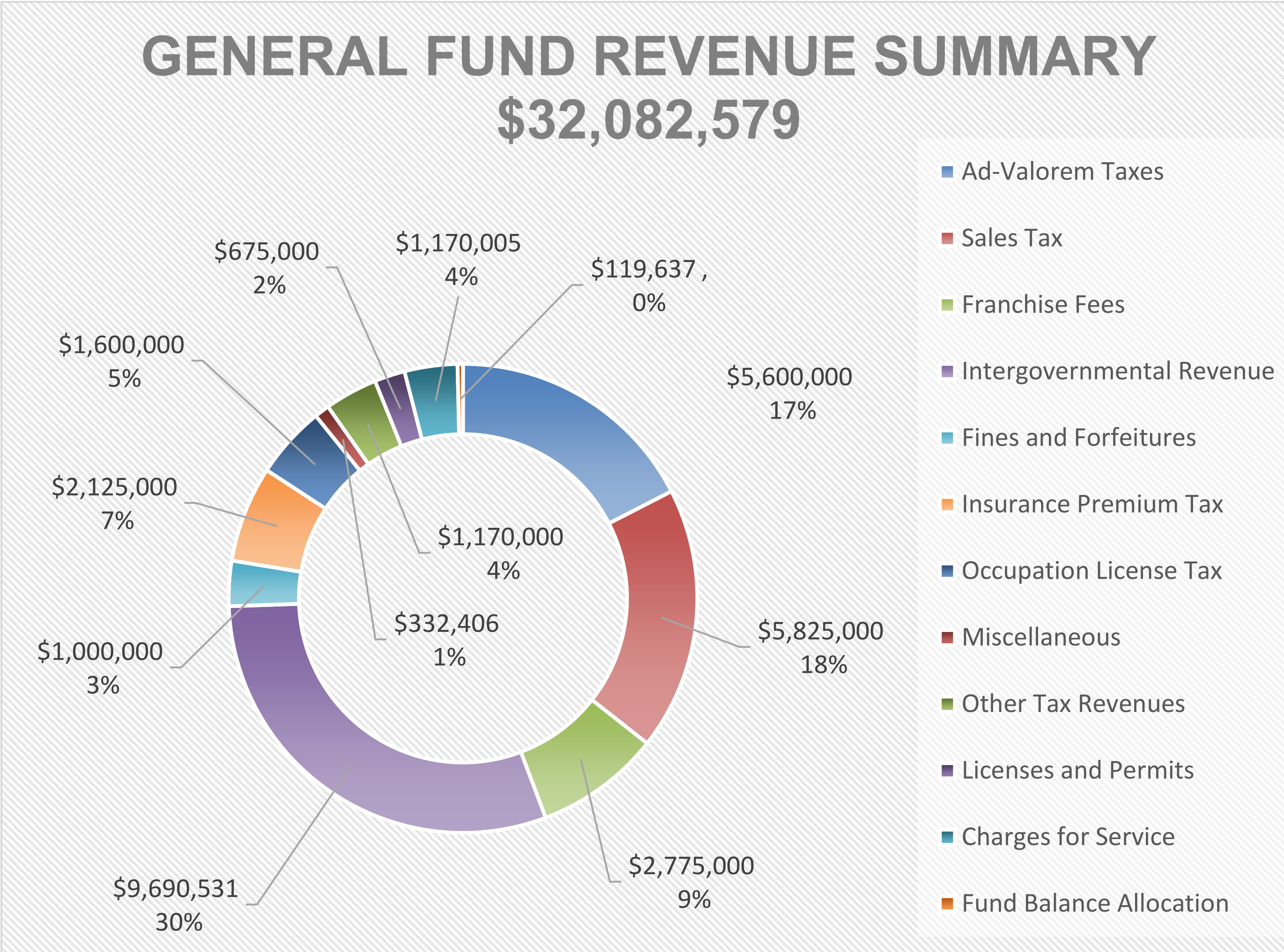
This budget includes funding for a cost of living allowance (COLA) of 3.0% as well as a one time incentive of $1,000.00 to respond to current labor market conditions and inflation in the price of goods. Additionally, we are forecasting an increase in group health insurance expense of 8%. Property and liability insurance expense is forecast to increase by 5% as we have added new equipment and facilities to our insurance coverage. Once, again, we are attempting to satisfactorily forecast our energy costs for the upcoming year. At this time, we feel that our projections for gasoline and diesel costs are adequate for the upcoming year. However, due to the constant changing geo-political environment in which we currently reside, we may find it necessary to adjust these projections through the budget amendment process. We will carefully monitor the energy market as we proceed through the fiscal year. Expenditures for electricity and natural gas also comprise a large part of our supplies budget. We anticipate continued gradual increases in energy costs as the markets continue to evolve. We will continue to closely monitor these costs as we prepare and execute the City's Budget in the coming years. Out of an abundance of caution, we have limited capital expenditures for facilities and equipment to absolutely necessary items. Most eligible expenditures for capital items are being funded through our Special Purpose Local Option Sales Tax (SPLOST) funds.

OTHER GENERAL FUND HIGHLIGHTS

General Administration

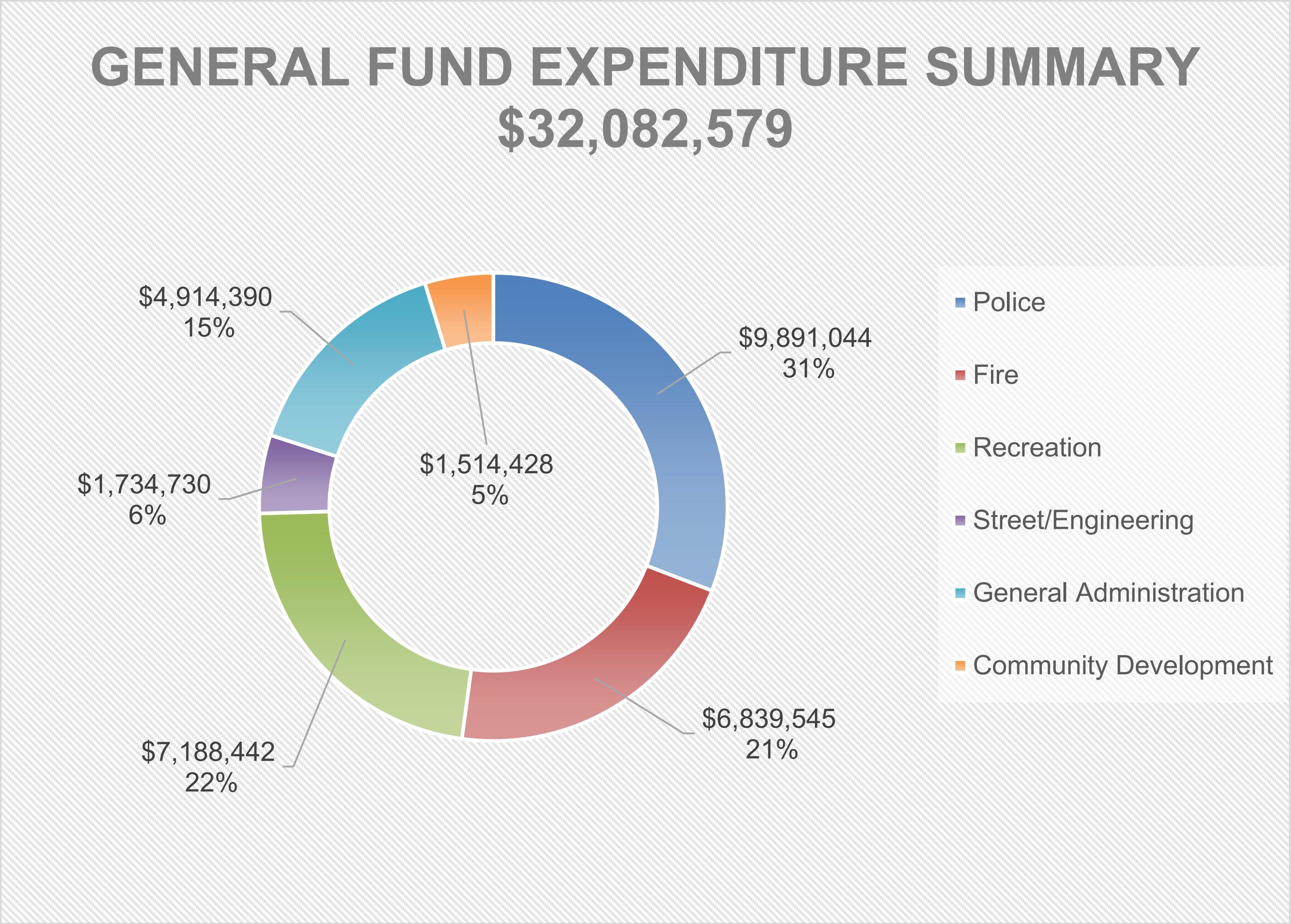
$ 100,000 - Transfer to Other Agencies
$ 312,000 - Transfer to West Georgia Regional Library

A summary of the General Fund Revenues and Expenditures are as follows:



GENERAL FUND REVENUE SUMMARY

REVENUE SOURCE	% OF BUDGET	AMOUNT
Ad-Valorem Taxes	17%	$5,600,000
Sales Tax	18%	$5,825,000
Franchise Fees	9%	$2,775,000
Intergovernmental Revenue	30%	$9,690,531
Fines and Forfeitures	3%	$1,000,000
Insurance Premium Tax	7%	$2,125,000
Occupation License Tax	5%	$1,600,000
Miscellaneous	1%	$ 332,406
Other Tax Revenues	4%	$1,170,000
Licenses and Permits	2%	$ 675,000
Charges for Service	4%	$1,170,005
Fund Balance Allocation	<1%	$ 119,637
TOTAL	**100%**	**$32,082,579**



GENERAL FUND EXPENSE SUMMARY

PROGRAM / SERVICE	% OF BUDGET	AMOUNT
Police	31%	$9,891,044
Fire	21%	$6,839,545
Recreation / Cultural Arts	23%	$7,188,442
Street/Engineering	5%	$1,734,730
General Administration	15%	$4,914,390
Community Development	5%	$1,514,428
TOTAL	**100%**	**$32,082,579**

WATER ENTERPRISE FUND

The proposed FY 2022-2023 Water Fund Budget of $19,478,884 represents an increase of $1,207,239 (6.6%) over the approved FY 2021-2022 Budget of $18,271,645. As with the General Fund, this Budget includes funding for a cost of living allowance (COLA) of 3.0%, a one time inflation incentive of $1,000, and a 8% increase for group health insurance expense. As noted in the General Fund narrative, we are projecting an increase in property/liability insurance expense of 5%. Also, the same budget considerations exist in projecting and executing expenses for gasoline, diesel, electricity and natural gas for Water Fund equipment and facilities.

This budget includes $2,461,668 in indirect cost/salary reimbursements to the General Fund, as well as a fund transfer in the amount of $3,000,000. Included in this budget is the annual debt service cost on outstanding revenue bonds and GEFA loans in the amount of $585,880. Additionally, an additional $175,000 in Debt Service is budgeted as part of the recently executed GEFA loan to fund construction of the water holding pond to be located at the Water Filter Plant. Additionally, this budget proposes an allocation of fund balance in the amount of $939,584, down from $1,774,645 in the prior year.

OTHER WATER FUND HIGHLIGHTS

Filter Plant

$ 498,341 -	Repair & maintenance – Water Tanks
$ 667,203 -	Chemical costs (60% increase from prior year)
$ 932,788 -	Major infrastructure upgrades

Systems Upkeep

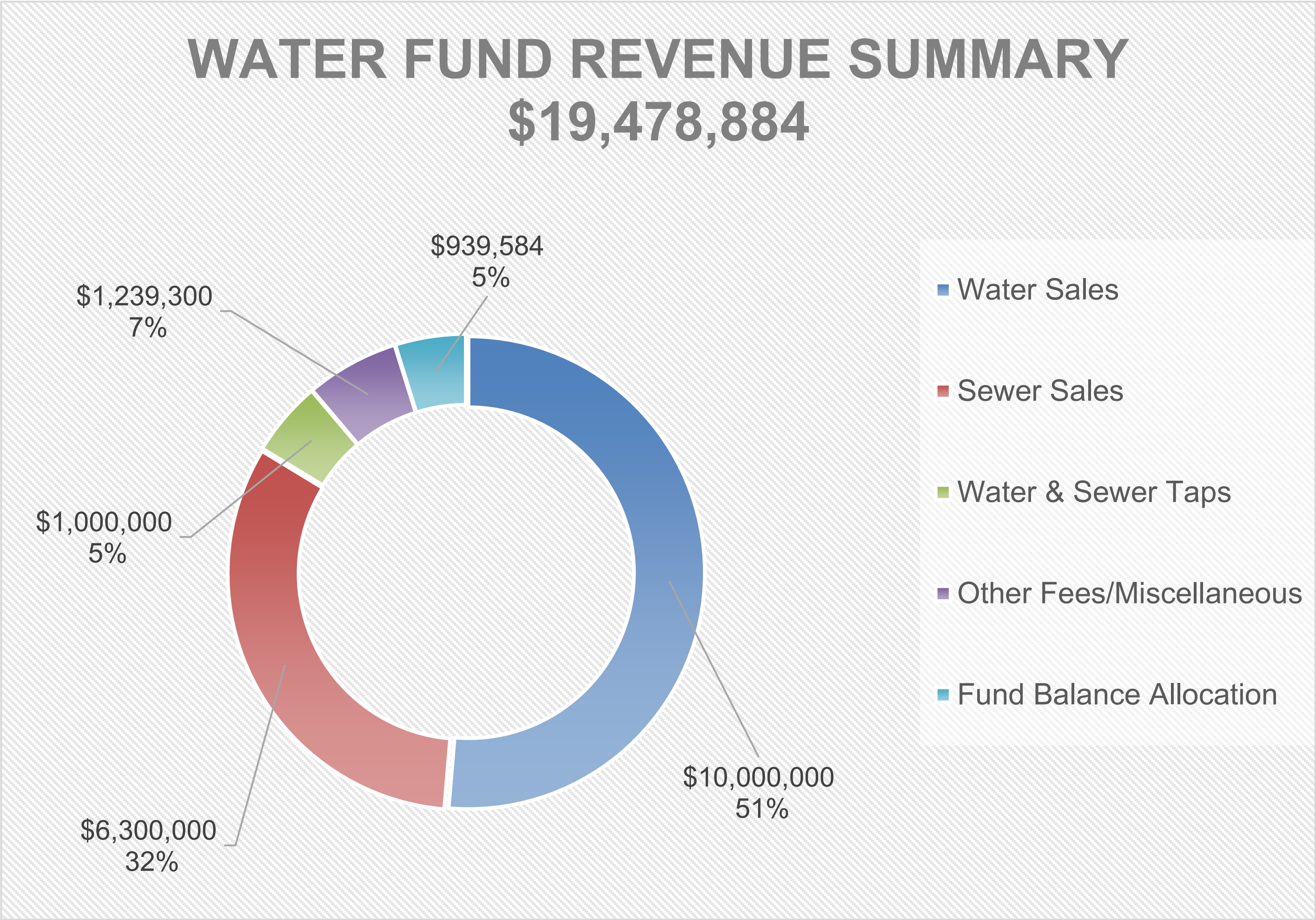
$1,000,000 -	Water / Sewer line upgrades
$ 91,000 -	Equipment upgrades

Wastewater Plant

$ 338,000 -	Infrastructure/equipment upgrades

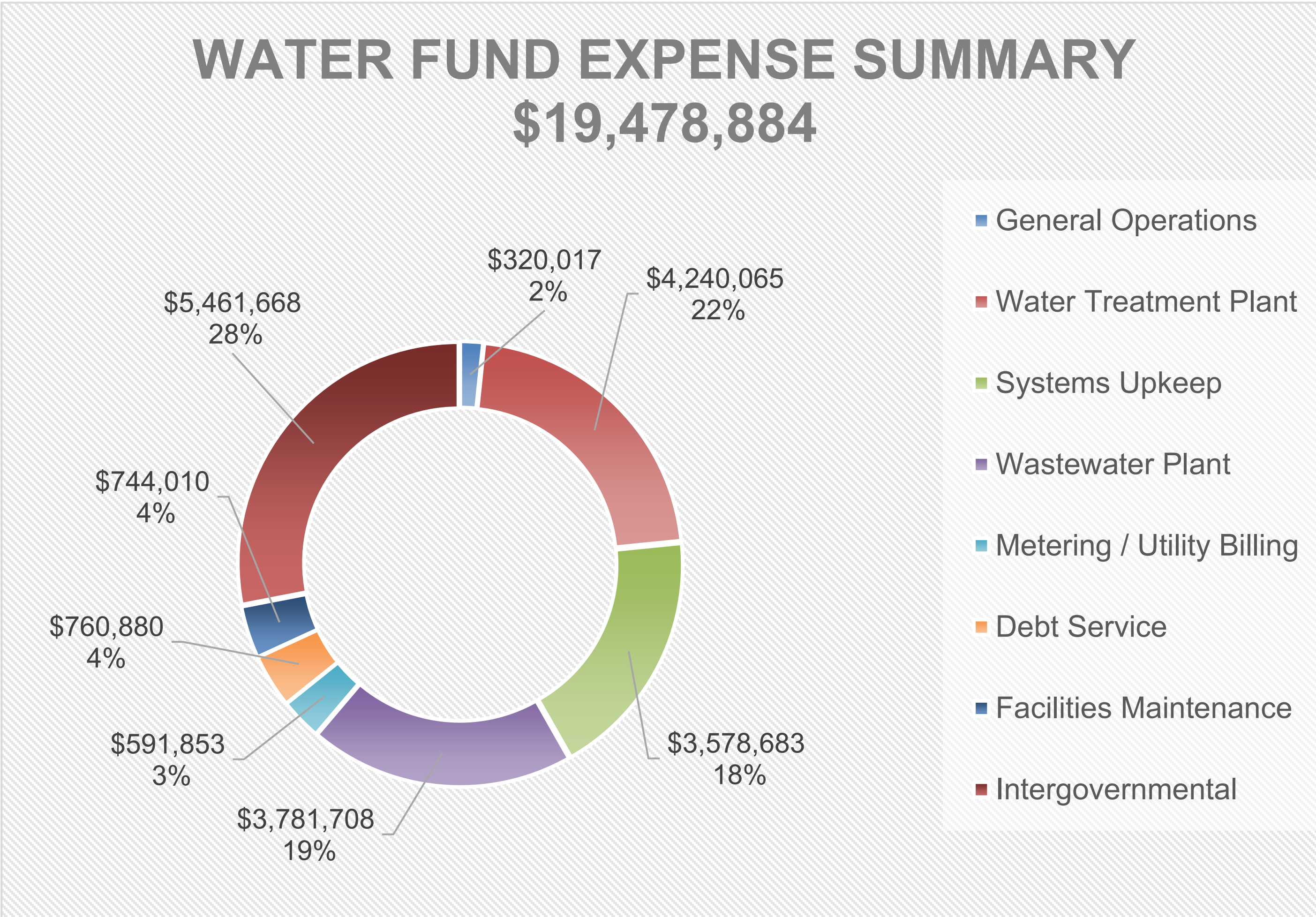
A proposed rate schedule is included as part of this transmittal.

A summary of the Water Fund Budget revenues and expenses is as follows:



WATER FUND REVENUE SUMMARY

REVENUE SOURCE	% OF BUDGET	AMOUNT
Water Sales	51%	$10,000,000
Sewer Sales	32%	$ 6,300,000
Water & Sewer Taps	5%	$ 1,000,000
Other Fees/Miscellaneous	7%	$ 1,239,300
Fund Balance Allocation	5%	$ 939,584
TOTAL	**100%**	**$ 19,478,884**



WATER FUND EXPENSE SUMMARY

PROGRAM / SERVICE	% OF BUDGET	AMOUNT
General Operations	2%	$ 320,017
Water Treatment Plant	22%	$4,240,065
Systems Upkeep	18%	$3,578,683
Wastewater Plant	19%	$3,781,708
Metering / Utility Billing	3%	$ 591,853
Debt Service	4%	$ 760,880
Facilities Maintenance	4%	$ 744,010
Intergovernmental	28%	$5,461,668
TOTAL	**100%**	**$19,478,884**

SANITATION ENTERPRISE FUND

The proposed FY 2022-2023 Sanitation Fund Budget of $6,609,429 represents an increase of $1,000,274 (17.8%) from the original FY 2021-2022 budget of $5,609,155. This increase is primarily due to a 40% rate increase in tipping fees from the Carroll County Solid Waste transfer station. As previously noted for the General and Water Funds, the Sanitation Fund includes funding for a cost of living allowance (COLA) of 3% and a one-time inflation incentive of $1,000, and an 8% increase for group health insurance expense. This Budget includes an indirect cost allocation reimbursement to the General Fund in the amount of $445,612, as well as a salary and benefit reimbursement to the General Fund in the amount of $1,124,831. This Budget proposes an allocation of fund balance in the amount of $755,429.

HOTEL – MOTEL TAX SPECIAL REVENUE FUND

The Hotel-Motel Tax Special Revenue Fund supports the tourism efforts of the City such as Carroll County Chamber of Commerce, and Carrollton Area Convention and Visitor's Bureau. The FY 2022-2023 Budget of $880,000 represents an increase of $200,000 (29%) over the FY 2021-2022 Budget of $680,000. This increase is due to earlier than expected recovery from the COVID 19 pandemic on the travel and tourism industry in our local area. Based on current levels of activity, we are confident this projection will be met or exceeded as our local hotel/motel sector resumes normal operations. The 8% Hotel Motel Tax levied by the City is the sole revenue source for this fund.

Hotel-Motel Tax Highlights

$ 275,000 - Appropriation to Carrollton Area Convention and Visitors Bureau
$ 110,000 - Appropriation to Carroll County Chamber of Commerce
$ 495,000 - Appropriation for City tourism development

The formal public hearing on the FY 2022-2023 Budget is scheduled for June 6, 2022, following public notice via advertisement and website posting. Final consideration of the Budget is scheduled for July 11, 2022. Jim Triplett and I are available to answer any questions you may have.

Attachments

CITY OF CARROLLTON
WATER/SEWER/GARBAGE RATES & FEES
FY 2022-2023

I. Water Rates (per 100 c.f. unit)

Minimum use base rate – 3 units =	**$ 19.31**	Senior	**$14.96**
All use over 3 units =	**$ 4.76**		

- Outside City limits rate applies at 1.20 times the above rate
- M & E fee for customers outside City limits = **$8.03** per month
- **$2.64** per unit surcharge over the water allotment and on all irrigation.

Industrial Rate:

$ 4.13 per unit except for industries that use over 500,000 gallons per day monthly average.

II. Tap Fees

Tap fees shall be based on the replacement cost of the estimated capacity consumed by new user plus the cost of major expenses estimated to occur in the upkeep of the treatment plants, pumping stations, and the collection and distribution systems. The tap fees shall be calculated for multifamily based on a per bedroom basis using the estimate of 2.6 people per single family household. Fees for multifamily shall therefore be the tap fee per Equivalent Residential Unit (ERU) divided by 2.6, rounded to the next ten-dollar increment.

III. Water Tap Fees

$1,900 per ERU, **$730** per bedroom for multifamily and **$730** per bed for student housing.

All other fees at **$1,900** per ERU based on the meter size using the AWWA standard.

IV. Sewer Rates

Minimum base rate (includes 3 units) -	**$5.23** except for industries that use over 500,000 gallons per day monthly average.
All use over 3 units -	**$4.51** per unit except for industries that use over 500,000 gallons per day monthly average

V. Sewer Tap Fees

$6,100 per Equivalent Residential Unit (ERU)

Multi-family - **$2,350** per bedroom for apartments and **$2,350** per bed for student housing

All other fees - **$6,100** per ERU (based on the meter size using the AWWA standard)

Meter Size	Minimum Bill	Surcharge Allotment
5/8"	$ 19.31	10 units
1"	$ 23.87	25 units
1 ½"	$ 30.69	50 units
2"	$ 39.27	80 units
3"	$ 59.18	150 units
4"	$ 87.67	250 units
6"	$158.84	500 units
8"	$244.31	800 units

Large industrial customers who use more than 500,000 gallons of water per day shall be charged water/sewer rates as follows: **$2.59** per unit of water and **$4.13** per unit of sewer; for all usage over 750,000 gallons per day - **$2.04** per unit of water and **$3.58** per unit of sewer: for all usage over 1,000,000 gallons per day - **$2.04** per unit of water and **$2.86** per unit of sewer.

Rental Apartments choosing to convert to fee simple condominiums or fee simple town homes are required to meet the following: All fire protection shall be upgraded to meet current standard. All units shall be individually metered for water. All units shall have individual sanitary sewer laterals that tie to a common sanitary sewer collector line that meets public standards. All individual meters shall be fed from a common water main that meets public standards. All upgrades to the system will be at the sole cost of the owner/developer.

VI. Garbage Fees

Residential -		**$16.00 /per month**
Senior Citizen Rate –		**$13.30 /per month**
Recycling Fee -		**$ 2.75 /per month**
Commercial:		
- 2 yd. container	(3 day per week pickup)	**$209.00 /per month**
	(4 day per week pickup)	**$275.00 /per month**
	(5 day per week pickup)	**$341.00 /per month**
- 4 yd. container	(3 day per week pickup)	**$358.00 /per month**
	(4 day per week pickup)	**$440.00 /per month**
	(5 day per week pickup)	**$523.00 /per month**
- 8 yd. container	(3 day per week pickup)	**$396.00 /per month**
	(4 day per week pickup)	**$517.00 /per month**
	(5 day per week pickup)	**$650.00 /per month**
	(6 day per week pickup)	**$781.00 /per month**
Industrial (40 yd. Roll-off container) -		**$200.00 /per load + landfill tipping fees**
Apartments -		**Commercial rate based on container size**
Business (roll off cart) -		**$46.50 /per month**
Street-side leaf, limb, and brush service -		**$ 5.50 /per month**

CITY OF CARROLLTON
PROPOSED FY 2022 - 2023 BUDGET
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CITY OF CARROLLTON
GENERAL FUND
FISCAL YEAR 2022-2023

REVENUES:

Ad Valorem Tax	$ 5,600,000
Sales Tax	$ 5,825,000
Franchise Fees	$ 2,775,000
Intergovernmental Revenues	$ 9,690,531
Fines & Forfeitures	$ 1,000,000
Insurance Premium Tax	$ 2,125,000
Occupation License Tax	$ 1,600,000
Miscellaneous Income	$ 332,406
Other Tax Revenue	$ 1,170,000
Licenses and Permits	$ 675,000
Charges for Service	$ 1,170,005
Fund Balance Appropriation	$ 119,637
TOTAL REVENUES	**$ 32,082,579**

EXPENDITURES:

Police	$ 9,891,044
Fire	$ 6,839,545
Recreation/Cultural Arts	$ 7,188,442
Streets/Engineering	$ 1,734,730
General Administration	$ 4,914,390
Community Development	$ 1,514,428
TOTAL EXPENDITURES	**$ 32,082,579**

Budget Comparison Report
Account Summary

Carrollton, GA

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 01 - GENERAL FUND								
Revenue								
01-311100	CURRENT AD VALOREM TAX	4,137,631.10	4,340,069.45	4,468,946.89	4,300,000.00	4,550,000.00	250,000.00	5.81%
01-311200	DELINQUENT AD VALOREM TAX	-1,915.96	-3,309.80	125,714.92	100,000.00	125,000.00	25,000.00	25.00%
01-311310	AUTOMOBILE TAX	42,554.66	39,088.12	20,332.47	50,000.00	25,000.00	-25,000.00	-50.00%
01-311315	TITLE AD VALOREM TAX REVENU	502,502.84	934,321.43	808,982.95	850,000.00	900,000.00	50,000.00	5.88%
01-311350	RAILROAD EQUIPMENT TAX	-4,847.60	1,609.07	0.00	0.00	0.00	0.00	0.00%
01-311600	INTANGIBLE TAX	42,226.40	95,691.81	98,653.97	75,000.00	115,000.00	40,000.00	53.33%
01-311610	REAL ESTATE TRANSFER TAX	0.00	18,437.76	0.00	0.00	0.00	0.00	0.00%
01-311710	FRANCHISE FEES - GA. POWER C	1,571,972.11	1,382,563.50	1,505,693.68	1,600,000.00	1,600,000.00	0.00	0.00%
01-311711	FRANCHISE FEES - CARROLL EMC	601,272.58	612,787.18	613,974.06	650,000.00	650,000.00	0.00	0.00%
01-311730	FRANCHISE FEES - GA. NATURAL	192,014.49	204,523.41	159,372.74	175,000.00	200,000.00	25,000.00	14.29%
01-311750	CABLE TV	254,014.04	286,696.57	168,644.96	275,000.00	275,000.00	0.00	0.00%
01-311760	FRANCHISE FEES - SOUTHERN BE	52,850.61	50,846.45	22,336.59	50,000.00	50,000.00	0.00	0.00%
01-313100	SALES TAX	4,829,838.90	5,756,736.25	5,233,086.68	5,200,000.00	5,825,000.00	625,000.00	12.02%
01-314200	BEER & WINE TAX	812,180.69	842,424.15	709,740.33	825,000.00	900,000.00	75,000.00	9.09%
01-314500	ENERGY EXCISE TAX REVENUE	138,075.03	127,366.44	114,052.23	115,000.00	130,000.00	15,000.00	13.04%
01-316100	OCCUPATION TAX	1,397,227.42	1,550,330.66	1,554,540.40	1,480,000.00	1,600,000.00	120,000.00	8.11%
01-316200	INSURANCE PREMIUM TAX	1,855,099.40	1,957,993.70	2,022,018.15	2,075,000.00	2,125,000.00	50,000.00	2.41%
01-319000	PENALTIES, INTEREST, FIFAS	19,196.67	31,840.18	25,932.32	25,000.00	25,000.00	0.00	0.00%
01-321100	ALCOHOLIC BEVERAGE LICENSE	248,272.52	288,986.52	239,275.93	325,000.00	325,000.00	0.00	0.00%
01-323100	BUILDING, PLUMBING, ELEC. PEI	275,388.47	274,111.61	377,795.71	300,000.00	350,000.00	50,000.00	16.67%
01-323110	INSPECTION REVIEW FEE	1,000.00	1,000.00	0.00	0.00	0.00	0.00	0.00%
01-331000	GRANT INCOME	22,085.05	1,536,940.36	188,702.72	25,000.00	200,000.00	175,000.00	700.00%
01-336000	COUNTY FIRE REIMBURSEMENT	716,580.00	716,580.00	597,150.00	716,580.00	1,262,170.00	545,590.00	76.14%
01-336010	COUNTY RECREATION REIMBUR:	101,312.84	129,408.78	74,116.85	105,000.00	129,000.00	24,000.00	22.86%
01-336020	COUNTY SALARY REIMBURSEME	0.00	0.00	20,059.00	0.00	80,000.00	80,000.00	0.00%
01-336030	DRUG TASK FORCE REIMBURSEN	46,602.53	48,914.58	28,731.10	70,000.00	80,000.00	10,000.00	14.29%
01-336040	NUTRITION GRANT REV-RECREA	211,211.92	310,704.62	260,879.38	250,000.00	300,000.00	50,000.00	20.00%
01-336050	SCHOOL BOARD REIMBURSEMEI	182,400.60	215,814.38	0.00	222,000.00	222,000.00	0.00	0.00%
01-336060	CVB REIMBURSEMENT	253,674.45	214,530.65	169,307.76	250,000.00	385,250.00	135,250.00	54.10%
01-338000	PAYMENTS IN LIEU OF TAXES	5,060.00	25,634.76	0.00	0.00	0.00	0.00	0.00%
01-341700	REVENUE-INDIRECT COST ALLOC	1,601,820.00	1,559,280.00	1,418,989.00	1,702,722.00	1,782,449.00	79,727.00	4.68%

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
01-347200	SPECIAL EVENTS REV-RECREATIC	47,887.50	1,200.00	12,978.00	0.00	1,200.00	1,200.00	0.00%
01-347500	AQUATICS LAKE SHORE	62,021.73	85,955.84	77,611.68	85,000.00	87,176.00	2,176.00	2.56%
01-347501	AQUATICS-MID-TOWN	19,068.00	20,999.00	15,761.50	40,000.00	21,327.00	-18,673.00	-46.68%
01-347510	SWIM TEAM REV-RECREATION	68,119.72	100,114.90	115,038.90	85,000.00	103,403.00	18,403.00	21.65%
01-347511	REVENUE-BLUEFINS-HOME MEE	6,827.60	3,549.64	3,028.75	30,000.00	6,267.00	-23,733.00	-79.11%
01-347512	REVENUE-BLUEFINS-AWAY MEE	17,286.00	6,252.44	12,835.00	28,000.00	5,490.00	-22,510.00	-80.39%
01-347520	ATHLETICS-ADULT PROGRAMS	1,572.00	530.00	710.00	1,500.00	590.00	-910.00	-60.67%
01-347530	OTHER ATHLETIC REV-RECREATI	24,429.75	28,915.95	26,518.17	36,500.00	29,757.00	-6,743.00	-18.47%
01-347531	FOOTBALL REVENUE-RECREATIO	16,679.93	21,903.31	16,328.50	15,000.00	21,906.00	6,906.00	46.04%
01-347532	BASKETBALL REVENUE-RECREAT	28,399.75	18,037.65	26,859.00	18,000.00	18,945.00	945.00	5.25%
01-347533	BASEBALL REVENUE-RECREATIO	3,945.00	8,100.00	14,511.00	15,000.00	8,104.00	-6,896.00	-45.97%
01-347534	WEST CARROLLTON REV-RECREA	0.00	0.00	0.00	0.00	100.00	100.00	0.00%
01-347550	THERAPEUTICS REV-RECREATION	3,158.95	3,485.00	3,875.39	3,000.00	3,590.00	590.00	19.67%
01-347560	LEISURE PROGRAM REV-RECREA	23,533.42	52,992.18	53,512.61	50,000.00	57,243.00	7,243.00	14.49%
01-347570	SENIOR ADULT PROG REV-RECRE	68,932.45	30,935.80	42,638.95	55,000.00	32,092.00	-22,908.00	-41.65%
01-347580	GYM CLASSES/RENTAL	73,731.26	90,091.26	93,978.93	80,000.00	93,384.00	13,384.00	16.73%
01-347581	GYM TEAMS DUES / UNIFORMS	68,825.02	106,179.99	84,406.36	80,000.00	112,741.00	32,741.00	40.93%
01-347582	GYMNASTICS HOME MEETS	39,814.08	27,680.12	31,972.22	55,500.00	27,680.00	-27,820.00	-50.13%
01-347583	GYMNASTICS AWAY MEETS	26,461.15	21,606.16	5,976.00	30,000.00	21,832.00	-8,168.00	-27.23%
01-347590	ALL STAR CHEER REV-RECREATIC	117,835.02	2,669.70	0.00	0.00	6,664.00	6,664.00	0.00%
01-347595	REC CHEERLEADING REVENUE	6,947.00	10,916.12	15,438.25	10,000.00	7,144.00	-2,856.00	-28.56%
01-347600	ARTS FESTIVAL OF CARROLLTON	22,011.00	5,486.43	11,493.00	22,850.00	17,500.00	-5,350.00	-23.41%
01-347605	VISUAL ARTS CLASSES/WORKSH	21,803.36	37,184.91	32,811.50	29,680.00	32,500.00	2,820.00	9.50%
01-347610	COMMUNITY THEATRE	12,695.59	2,767.83	35,385.02	26,750.00	32,000.00	5,250.00	19.63%
01-347615	YOUTH/TEEN THEATRE	52,024.57	32,492.66	42,171.71	41,425.00	57,200.00	15,775.00	38.08%
01-347620	MAIN STAGE PERFORMANCES	24,483.77	12,404.25	35,029.12	34,250.00	41,575.00	7,325.00	21.39%
01-347625	COMMUNITY CHORUS	9,639.41	5,083.08	6,421.29	12,350.00	12,350.00	0.00	0.00%
01-347630	ARTS IN EDUC/SCHOOL MATINE	2,895.00	3,000.00	6,023.87	2,000.00	0.00	-2,000.00	-100.00%
01-347635	CULTURAL ARTS-YOUTH CHOR&	12,978.75	10,999.02	12,493.00	12,120.00	17,745.00	5,625.00	46.41%
01-347640	CULTURAL ARTS CARR BALLET RI	58,937.51	44,644.15	72,672.82	60,668.00	74,000.00	13,332.00	21.98%
01-347645	OTHER PROGRAMS	9,882.54	9,173.30	128,912.91	12,125.00	50,000.00	37,875.00	312.37%
01-347650	CULTURAL ARTS GALLERY EXB RI	12,128.72	8,112.93	12,216.07	10,900.00	13,000.00	2,100.00	19.27%
01-347655	CULT ARTS-MEMBERSHIP FEE RE	18,745.00	18,159.01	17,210.00	17,250.00	17,000.00	-250.00	-1.45%
01-347660	CULTURAL ARTS AD SALE REV	1,300.00	2,000.00	1,800.00	2,750.00	3,000.00	250.00	9.09%
01-347665	CULTURAL ARTS FUND RAISER R	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-347670	CULTURAL ARTS RENTS REV	17,089.69	27,126.21	15,491.00	15,960.00	16,000.00	40.00	0.25%
01-347675	CULTURAL ARTS CONTRIB REV	3,725.00	5,142.50	-527.30	500.00	1,500.00	1,000.00	200.00%
01-347680	CULTURAL ARTS SYMPHONY OR	17,935.43	9,405.51	15,527.41	19,900.00	17,000.00	-2,900.00	-14.57%
01-347681	CULTURAL ARTS PUPPET SHOW	0.00	0.00	11,525.00	11,525.00	11,000.00	-525.00	-4.56%

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
01-347900	CONCESSIONS REV-RECREATION	39,876.00	49,299.00	57,204.00	50,000.00	50,000.00	0.00	0.00%
01-347910	OTHER REV-REC PROGRAMS	-30.00	-195.00	0.00	0.00	0.00	0.00	0.00%
01-349100	CEMETERY LOTS	24,485.00	58,233.48	29,655.62	20,000.00	20,000.00	0.00	0.00%
01-349500	MAIN STREET EVENT REVENUE	85,691.80	58,508.00	102,800.10	75,000.00	20,000.00	-55,000.00	-73.33%
01-349510	ZAGSTER SPONSORSHIP REV	27,291.67	0.00	0.00	0.00	0.00	0.00	0.00%
01-351100	POLICE FINES	865,687.77	1,088,520.08	975,094.15	1,000,000.00	1,000,000.00	0.00	0.00%
01-351300	FORFEIT FUNDS/CONTROL SUBS	3,886.29	0.00	0.00	0.00	0.00	0.00	0.00%
01-361000	INTEREST INCOME	171,990.85	24,744.10	16,961.42	30,000.00	30,000.00	0.00	0.00%
01-381000	RENTS	19,425.00	26,620.00	6,800.00	100,000.00	75,000.00	-25,000.00	-25.00%
01-381010	RENTS-RECREATION	86,666.25	99,980.50	112,975.00	110,000.00	117,000.00	7,000.00	6.36%
01-383000	INSURANCE REIMBURSEMENTS	65,281.20	9,226.51	893.38	0.00	0.00	0.00	0.00%
01-389000	MISCELLANEOUS REVENUE	64,130.94	168,743.70	88,884.40	70,000.00	70,406.00	406.00	0.58%
01-389005	MISC REVENUE-ENGINEERING	16,208.20	25,064.20	66,324.45	35,000.00	35,000.00	0.00	0.00%
01-389010	MISC REVENUE-RECREATION	22,073.70	66,901.24	1,815.00	5,000.00	5,000.00	0.00	0.00%
01-389020	MISC REVENUE-MAIN STREET	1,145.00	16,707.01	-11,710.00	0.00	0.00	0.00	0.00%
01-389030	MAIN ST MEMBERSHIP REVENUI	0.00	180.00	0.00	0.00	0.00	0.00	0.00%
01-391200	INTERFUND TRANSFER-WATER F	2,572,125.00	3,206,125.00	1,852,958.00	3,705,915.00	3,000,000.00	-705,915.00	-19.05%
01-391201	INTERFUND TRANSFER-SAN FUN	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-391202	INTERFUND TRANSFER-OTHER	0.00	9,492.00	92,309.88	0.00	0.00	0.00	0.00%
01-391220	SAL & BENF REIMB-W.F.	806,995.00	882,562.00	458,435.00	916,869.00	1,124,831.00	207,962.00	22.68%
01-391230	SAL & BENF REIMB-S.F.	403,498.00	882,562.00	458,435.00	916,869.00	1,124,831.00	207,962.00	22.68%
01-392100	SALE OF FIXED ASSETS/AUCTION	0.00	18,565.00	96,450.52	0.00	0.00	0.00	0.00%
01-393500	GMA LEASE POOL PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-393501	OTHER LEASE PROCEEDS	892,521.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-393600	FUND BALANCE APPROPRIATION	0.00	0.00	0.00	1,103,137.00	119,637.00	-983,500.00	-89.15%
	Total Revenue:	**27,300,001.10**	**31,119,058.26**	**26,543,952.34**	**30,999,595.00**	**32,082,579.00**	**1,082,984.00**	**3.49%**

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Expense								
Dept: 101 - MAYOR & CITY COUNCIL								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-101-511100	SALARIES	29,120.00	43,560.00	39,600.90	43,200.00	43,200.00	0.00	0.00%
01-101-512100	GROUP INSURANCE	40,286.31	42,281.51	49,857.70	43,874.00	43,881.00	7.00	0.02%
01-101-512200	SOCIAL SECURITY	1,419.80	2,070.90	1,801.51	2,678.00	2,592.00	-86.00	-3.21%
01-101-512210	MEDICARE	332.01	484.26	425.04	626.00	606.00	-20.00	-3.19%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFI...		**71,158.12**	**88,396.67**	**91,685.15**	**90,378.00**	**90,279.00**	**-99.00**	**-0.11%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-101-523500	TRAVEL/TRAINING	14,439.99	18,379.95	21,218.96	30,000.00	50,000.00	20,000.00	66.67%
01-101-523510	COMMUNITY/BUSINESS RELATIC	14,882.18	11,640.42	38,961.68	20,000.00	60,000.00	40,000.00	200.00%
01-101-523600	DUES & SUBSCRIPTIONS	0.00	1,300.00	403.20	0.00	1,500.00	1,500.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**29,322.17**	**31,320.37**	**60,583.84**	**50,000.00**	**111,500.00**	**61,500.00**	**123.00%**
Total Dept: 101 - MAYOR & CITY COUNCIL:		**100,480.29**	**119,717.04**	**152,268.99**	**140,378.00**	**201,779.00**	**61,401.00**	**43.74%**

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 102 - CITY MANAGER								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-102-511100	SALARIES	225,347.68	350,547.88	388,672.27	537,593.00	534,515.00	-3,078.00	-0.57%
01-102-512100	GROUP INSURANCE	23,823.99	18,208.91	18,792.85	39,334.00	57,805.00	18,471.00	46.96%
01-102-512200	SOCIAL SECURITY	10,942.57	16,812.81	20,834.22	33,330.00	32,071.00	-1,259.00	-3.78%
01-102-512210	MEDICARE	3,355.42	4,726.55	5,823.23	7,795.00	7,500.00	-295.00	-3.78%
01-102-512400	GMEBS RETIREMENT	22,005.60	33,784.46	91,600.88	98,349.00	52,651.00	-45,698.00	-46.47%
01-102-512700	WORKER'S COMPENSATION	755.50	5,375.16	1,210.54	1,360.00	1,360.00	0.00	0.00%
01-102-512910	VEHICLE ALLOWANCE	12,996.00	17,549.86	16,298.00	21,000.00	12,000.00	-9,000.00	-42.86%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFI...		**299,226.76**	**447,005.63**	**543,231.99**	**738,761.00**	**697,902.00**	**-40,859.00**	**-5.53%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-102-522210	R&M EQUIPMENT	0.00	274.62	0.00	0.00	0.00	0.00	0.00%
01-102-523100	INSURANCE	4,082.41	3,318.05	0.00	3,468.00	3,642.00	174.00	5.02%
01-102-523500	TRAVEL/TRAINING	905.50	12,821.46	10,811.12	10,000.00	20,000.00	10,000.00	100.00%
01-102-523600	DUES & SUBSCRIPTIONS	155.00	2,600.00	108.00	2,000.00	2,000.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**5,142.91**	**19,014.13**	**10,919.12**	**15,468.00**	**25,642.00**	**10,174.00**	**65.77%**
ExpClass: 53 - SUPPLIES								
01-102-531700	MISCELLANEOUS	0.00	50.00	0.00	250.00	250.00	0.00	0.00%
Total ExpClass: 53 - SUPPLIES:		**0.00**	**50.00**	**0.00**	**250.00**	**250.00**	**0.00**	**0.00%**
Total Dept: 102 - CITY MANAGER:		**304,369.67**	**466,069.76**	**554,151.11**	**754,479.00**	**723,794.00**	**-30,685.00**	**-4.07%**

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 103 - ENGINEERING								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-103-511100	SALARIES	420,607.85	534,552.19	510,576.43	601,578.00	622,313.00	20,735.00	3.45%
01-103-511300	SALARIES-OVERTIME	0.00	418.86	781.60	0.00	0.00	0.00	0.00%
01-103-512100	GROUP INSURANCE	85,502.73	98,342.31	95,427.62	129,864.00	123,647.00	-6,217.00	-4.79%
01-103-512200	SOCIAL SECURITY	24,614.84	31,743.67	30,657.97	37,297.00	37,339.00	42.00	0.11%
01-103-512210	MEDICARE	5,756.72	7,423.89	7,169.97	8,722.00	8,732.00	10.00	0.11%
01-103-512400	GMEBS RETIREMENT	34,125.84	47,279.06	93,074.26	102,558.00	60,631.00	-41,927.00	-40.88%
01-103-512700	WORKER'S COMPENSATION	5,728.00	4,309.00	4,343.00	11,142.00	11,142.00	0.00	0.00%
01-103-512900	UNIFORMS	2,149.86	2,226.94	1,706.01	3,500.00	4,000.00	500.00	14.29%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFI...		**578,485.84**	**726,295.92**	**743,736.86**	**894,661.00**	**867,804.00**	**-26,857.00**	**-3.00%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-103-521200	PROFESSIONAL SERVICES	189,479.58	149,763.45	110,343.97	150,000.00	150,000.00	0.00	0.00%
01-103-522200	VEHICLE OPERATIONS	4,367.88	4,166.64	5,866.19	3,500.00	6,000.00	2,500.00	71.43%
01-103-522210	R&M EQUIPMENT	4,311.40	34,546.64	6,164.96	55,000.00	55,000.00	0.00	0.00%
01-103-523100	INSURANCE	4,164.41	3,318.05	17,157.74	3,468.00	3,642.00	174.00	5.02%
01-103-523200	COMMUNICATIONS	2,869.91	2,825.57	2,039.48	4,000.00	4,000.00	0.00	0.00%
01-103-523500	TRAVEL/TRAINING	61.95	574.00	0.00	2,000.00	2,000.00	0.00	0.00%
01-103-523600	DUES & SUBSCRIPTIONS	0.00	540.00	0.00	1,000.00	1,000.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**205,255.13**	**195,734.35**	**141,572.34**	**218,968.00**	**221,642.00**	**2,674.00**	**1.22%**
ExpClass: 53 - SUPPLIES								
01-103-531100	OPERATING SUPPLIES AND EQUI	28,767.27	21,934.35	23,408.23	50,000.00	50,000.00	0.00	0.00%
01-103-531120	PRINTING/BINDING	0.00	455.00	610.50	0.00	0.00	0.00	0.00%
01-103-531230	STREET/TRAFFIC LIGHTS	402,251.43	367,697.07	290,675.87	375,000.00	375,000.00	0.00	0.00%
01-103-531270	GASOLINE, OIL, ETC.	9,207.90	9,745.30	12,686.96	12,000.00	15,000.00	3,000.00	25.00%
01-103-531600	MOTORIZED EQUIPMENT	0.00	0.00	0.00	3,000.00	0.00	-3,000.00	-100.00%
01-103-531610	NON-MOTORIZED EQUIPMENT	0.00	12,882.85	0.00	2,000.00	0.00	-2,000.00	-100.00%
01-103-531700	MISCELLANEOUS	276.00	25.00	347.56	1,000.00	1,000.00	0.00	0.00%
01-103-531710	NON-OPERATING SUPPLIES	0.00	98.94	0.00	3,000.00	0.00	-3,000.00	-100.00%
Total ExpClass: 53 - SUPPLIES:		**440,502.60**	**412,838.51**	**327,729.12**	**446,000.00**	**441,000.00**	**-5,000.00**	**-1.12%**
ExpClass: 54 - CAPITAL OUTLAY								
01-103-541300	BUILDING & BLDG IMPROV	40,400.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-103-542200	MOTOR VEHICLES	129,325.00	57,562.70	0.00	0.00	0.00	0.00	0.00%
01-103-542500	OTHER NON-MOTORIZED EQUIP	0.00	8,469.00	0.00	0.00	0.00	0.00	0.00%
Total ExpClass: 54 - CAPITAL OUTLAY:		**169,725.00**	**66,031.70**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
ExpClass: 58 - DEBT SERVICE								
01-103-581200	GMA LEASE POOL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total ExpClass: 58 - DEBT SERVICE:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Dept: 103 - ENGINEERING:	**1,393,968.57**	**1,400,900.48**	**1,213,038.32**	**1,559,629.00**	**1,530,446.00**	**-29,183.00**	**-1.87%**

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 104 - CODES ENFORCEMENT								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-104-511100	SALARIES	46,753.54	47,451.05	44,257.74	92,023.00	114,449.00	22,426.00	24.37%
01-104-512100	GROUP INSURANCE	19,650.61	21,024.14	18,960.05	45,978.00	37,439.00	-8,539.00	-18.57%
01-104-512200	SOCIAL SECURITY	2,584.12	2,609.02	2,433.03	5,705.00	6,867.00	1,162.00	20.37%
01-104-512210	MEDICARE	604.39	610.11	569.08	1,334.00	1,606.00	272.00	20.39%
01-104-512400	GMEBS RETIREMENT	4,472.28	9,960.62	7,875.11	8,866.00	11,045.00	2,179.00	24.58%
01-104-512700	WORKER'S COMPENSATION	-136.00	572.00	742.00	1,937.00	1,937.00	0.00	0.00%
01-104-512900	UNIFORMS	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFI...		**73,928.94**	**82,226.94**	**74,837.01**	**157,343.00**	**174,843.00**	**17,500.00**	**11.12%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-104-522200	VEHICLE OPERATIONS	765.23	2,838.83	40.71	3,500.00	3,500.00	0.00	0.00%
01-104-523100	INSURANCE	4,082.41	3,318.05	0.00	3,468.00	3,642.00	174.00	5.02%
01-104-523200	COMMUNICATIONS	1,212.67	1,321.43	1,361.69	1,500.00	1,600.00	100.00	6.67%
01-104-523500	TRAVEL/TRAINING	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
01-104-523600	DUES & SUBSCRIPTIONS	135.00	0.00	145.00	500.00	500.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**6,195.31**	**7,478.31**	**1,547.40**	**9,968.00**	**10,242.00**	**274.00**	**2.75%**
ExpClass: 53 - SUPPLIES								
01-104-531100	OPERATING SUPPLIES AND EQUI	1,959.54	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
01-104-531270	GASOLINE, OIL, ETC.	1,007.08	817.32	1,136.15	3,000.00	2,000.00	-1,000.00	-33.33%
01-104-531700	MISCELLANEOUS	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
01-104-531710	NON-OPERATING SUPPLIES	28.05	0.00	0.00	150.00	150.00	0.00	0.00%
Total ExpClass: 53 - SUPPLIES:		**2,994.67**	**817.32**	**1,136.15**	**4,650.00**	**3,650.00**	**-1,000.00**	**-21.51%**
Total Dept: 104 - CODES ENFORCEMENT:		**83,118.92**	**90,522.57**	**77,520.56**	**171,961.00**	**188,735.00**	**16,774.00**	**9.75%**

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 105 - GENERAL MAINTENANCE								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-105-511100	SALARIES	42,486.56	36,091.96	2,660.00	0.00	0.00	0.00	0.00%
01-105-511110	SALARIES-PART TIME	0.00	0.00	17,682.66	19,760.00	19,760.00	0.00	0.00%
01-105-512100	GROUP INSURANCE	12,719.44	11,505.68	1,103.60	0.00	0.00	0.00	0.00%
01-105-512200	SOCIAL SECURITY	2,450.72	2,134.14	1,261.26	1,225.00	1,186.00	-39.00	-3.18%
01-105-512210	MEDICARE	573.21	499.20	295.05	286.00	277.00	-9.00	-3.15%
01-105-512400	GMEBS RETIREMENT	3,570.00	5,917.10	986.20	0.00	0.00	0.00	0.00%
01-105-512700	WORKER'S COMPENSATION	1,999.50	1,635.50	1,484.00	3,866.00	3,866.00	0.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFI...		**63,799.43**	**57,783.58**	**25,472.77**	**25,137.00**	**25,089.00**	**-48.00**	**-0.19%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-105-523100	INSURANCE	4,082.41	2,740.05	0.00	3,344.00	3,511.00	167.00	4.99%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**4,082.41**	**2,740.05**	**0.00**	**3,344.00**	**3,511.00**	**167.00**	**4.99%**
Total Dept: 105 - GENERAL MAINTENANCE:		**67,881.84**	**60,523.63**	**25,472.77**	**28,481.00**	**28,600.00**	**119.00**	**0.42%**

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 106 - INFORMATION TECHNOLOGY								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-106-511100	SALARIES	139,774.21	169,436.92	161,904.56	182,760.00	196,146.00	13,386.00	7.32%
01-106-511110	SALARIES-PART TIME	10,239.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-106-512100	GROUP INSURANCE	28,425.80	30,226.19	29,993.05	31,804.00	31,756.00	-48.00	-0.15%
01-106-512200	SOCIAL SECURITY	8,861.63	10,116.77	9,783.75	11,331.00	11,769.00	438.00	3.87%
01-106-512210	MEDICARE	2,072.51	2,365.84	2,288.14	2,650.00	2,752.00	102.00	3.85%
01-106-512400	GMEBS RETIREMENT	14,343.60	18,233.66	30,341.78	32,702.00	19,008.00	-13,694.00	-41.88%
01-106-512700	WORKER'S COMPENSATION	1,243.71	559.50	218.00	583.00	583.00	0.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFI...		**204,960.46**	**230,938.88**	**234,529.28**	**261,830.00**	**262,014.00**	**184.00**	**0.07%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-106-522210	R&M EQUIPMENT	208,677.14	194,753.72	253,715.42	323,223.00	281,491.00	-41,732.00	-12.91%
01-106-523500	TRAVEL/TRAINING	0.00	0.00	0.00	0.00	6,000.00	6,000.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**208,677.14**	**194,753.72**	**253,715.42**	**323,223.00**	**287,491.00**	**-35,732.00**	**-11.05%**
ExpClass: 53 - SUPPLIES								
01-106-531100	OPERATING SUPPLIES AND EQUI	4,867.06	8,275.48	619.44	5,000.00	5,000.00	0.00	0.00%
Total ExpClass: 53 - SUPPLIES:		**4,867.06**	**8,275.48**	**619.44**	**5,000.00**	**5,000.00**	**0.00**	**0.00%**
ExpClass: 54 - CAPITAL OUTLAY								
01-106-542400	COMPUTER EQUIPMENT	0.00	21,900.00	0.00	0.00	154,776.00	154,776.00	0.00%
Total ExpClass: 54 - CAPITAL OUTLAY:		**0.00**	**21,900.00**	**0.00**	**0.00**	**154,776.00**	**154,776.00**	**0.00%**
Total Dept: 106 - INFORMATION TECHNOLOGY:		**418,504.66**	**455,868.08**	**488,864.14**	**590,053.00**	**709,281.00**	**119,228.00**	**20.21%**

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 107 - GENERAL ADMINISTRATION								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-107-511100	SALARIES	53,474.44	55,238.05	52,358.81	111,084.00	117,407.00	6,323.00	5.69%
01-107-512100	GROUP INSURANCE	9,053.34	11,591.80	10,054.97	22,759.00	22,589.00	-170.00	-0.75%
01-107-512200	SOCIAL SECURITY	3,189.79	3,303.21	3,172.72	6,887.00	7,044.00	157.00	2.28%
01-107-512210	MEDICARE	745.93	772.46	742.02	1,610.00	1,647.00	37.00	2.30%
01-107-512400	GMEBS RETIREMENT	860.00	10,971.38	25,245.36	25,240.00	11,325.00	-13,915.00	-55.13%
01-107-512600	UNEMPLOYMENT INSURANCE	3,024.00	21,972.76	2,328.69	5,000.00	5,000.00	0.00	0.00%
01-107-512700	WORKER'S COMPENSATION	365.00	776.00	0.00	3,152.00	3,152.00	0.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFI...		**70,712.50**	**104,625.66**	**93,902.57**	**175,732.00**	**168,164.00**	**-7,568.00**	**-4.31%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-107-521200	PROFESSIONAL SERVICES	301,961.08	296,653.87	310,124.27	300,000.00	325,000.00	25,000.00	8.33%
01-107-521210	ELECTION EXPENSE	7,172.00	33,954.00	13,989.02	7,500.00	0.00	-7,500.00	-100.00%
01-107-521220	ZAGSTER CONTRACT EXPENSE	51,975.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-107-522200	VEHICLE OPERATIONS	59.97	584.05	0.00	0.00	0.00	0.00	0.00%
01-107-522210	R&M EQUIPMENT	74,657.22	64,658.33	91,755.18	140,000.00	120,000.00	-20,000.00	-14.29%
01-107-522220	REPAIRS & MAINTENANCE-BLDG	85,663.17	152,060.96	62,536.51	100,000.00	75,000.00	-25,000.00	-25.00%
01-107-522320	RENTS-OPERATING LEASES	24,137.67	28,700.00	19,870.00	25,000.00	10,000.00	-15,000.00	-60.00%
01-107-523100	INSURANCE	36,454.82	24,130.26	26,509.76	27,750.00	29,138.00	1,388.00	5.00%
01-107-523200	COMMUNICATIONS	70,944.69	62,018.04	58,458.56	75,000.00	75,000.00	0.00	0.00%
01-107-523210	POSTAGE	25,271.60	31,533.61	34,481.00	35,000.00	40,000.00	5,000.00	14.29%
01-107-523500	TRAVEL/TRAINING	61.54	299.00	2,178.47	3,600.00	3,600.00	0.00	0.00%
01-107-523600	DUES & SUBSCRIPTIONS	9,509.96	9,823.20	9,155.88	17,000.00	17,000.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**687,868.72**	**704,415.32**	**629,058.65**	**730,850.00**	**694,738.00**	**-36,112.00**	**-4.94%**
ExpClass: 53 - SUPPLIES								
01-107-531100	OPERATING SUPPLIES AND EQUI	1,982.01	3,483.37	3,485.32	2,500.00	13,000.00	10,500.00	420.00%
01-107-531110	OFFICE SUPPLIES	23,515.94	16,276.11	18,978.28	25,000.00	25,000.00	0.00	0.00%
01-107-531120	PRINTING/BINDING	621.00	523.90	938.34	0.00	1,000.00	1,000.00	0.00%
01-107-531220	NATURAL GAS	12,545.35	12,647.76	10,942.14	15,000.00	15,000.00	0.00	0.00%
01-107-531230	ELECTRICITY	197,164.78	207,930.08	185,645.61	210,000.00	250,000.00	40,000.00	19.05%
01-107-531630	ACCOUNTABLE FF&E	1,708.00	12,715.73	0.00	0.00	0.00	0.00	0.00%
01-107-531700	MISCELLANEOUS	915.00	1,028.54	3,448.18	1,000.00	1,000.00	0.00	0.00%
01-107-531710	NON-OPERATING SUPPLIES	10,147.12	13,200.78	5,185.39	15,000.00	15,000.00	0.00	0.00%
Total ExpClass: 53 - SUPPLIES:		**248,599.20**	**267,806.27**	**228,623.26**	**268,500.00**	**320,000.00**	**51,500.00**	**19.18%**
ExpClass: 54 - CAPITAL OUTLAY								
01-107-541100	LAND-SITES	0.00	2,277,019.55	688,703.52	0.00	0.00	0.00	0.00%
01-107-541300	BUILDING & BUILDING IMPROVE	0.00	93,663.06	892,872.31	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
01-107-542300	FURNITURE-OFFICE EQUIPMENT	0.00	0.00	5,500.00	0.00	0.00	0.00	0.00%
	Total ExpClass: 54 - CAPITAL OUTLAY:	**0.00**	**2,370,682.61**	**1,587,075.83**	**0.00**	**0.00**	**0.00**	**0.00%**
ExpClass: 57 - OTHER COSTS								
01-107-572000	TRANSFER TO OTHER AGENCIES	205,000.00	118,750.00	173,750.00	100,000.00	100,000.00	0.00	0.00%
	Total ExpClass: 57 - OTHER COSTS:	**205,000.00**	**118,750.00**	**173,750.00**	**100,000.00**	**100,000.00**	**0.00**	**0.00%**
	Total Dept: 107 - GENERAL ADMINISTRATION:	**1,212,180.42**	**3,566,279.86**	**2,712,410.31**	**1,275,082.00**	**1,282,902.00**	**7,820.00**	**0.61%**

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 120 - GARAGE								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-120-511100	SALARIES	190,149.79	241,565.61	227,617.08	254,678.00	267,786.00	13,108.00	5.15%
01-120-511300	SALARIES- OVERTIME	19,601.96	5,182.22	1,333.16	24,654.00	25,978.00	1,324.00	5.37%
01-120-512100	GROUP INSURANCE	30,162.34	31,036.62	27,968.73	38,764.00	31,914.00	-6,850.00	-17.67%
01-120-512200	SOCIAL SECURITY	12,560.30	14,868.18	13,919.26	17,318.00	17,626.00	308.00	1.78%
01-120-512210	MEDICARE	2,937.44	3,477.29	3,255.32	4,050.00	4,122.00	72.00	1.78%
01-120-512400	GMEBS RETIREMENT	18,782.96	23,104.82	61,154.46	64,890.00	28,576.00	-36,314.00	-55.96%
01-120-512700	WORKER'S COMPENSATION	-5,172.35	1,588.50	4,179.32	7,561.00	7,561.00	0.00	0.00%
01-120-512900	UNIFORMS	413.79	1,418.80	566.99	3,400.00	3,400.00	0.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFI...		**269,436.23**	**322,242.04**	**339,994.32**	**415,315.00**	**386,963.00**	**-28,352.00**	**-6.83%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-120-522200	VEHICLE OPERATIONS	111.83	546.46	588.33	1,600.00	1,600.00	0.00	0.00%
01-120-522210	R&M EQUIPMENT	11,280.08	6,497.47	3,789.99	18,600.00	18,600.00	0.00	0.00%
01-120-523100	INSURANCE	4,082.41	3,318.05	0.00	3,468.00	3,642.00	174.00	5.02%
01-120-523500	TRAVEL/TRAINING	241.46	0.00	0.00	500.00	500.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**15,715.78**	**10,361.98**	**4,378.32**	**24,168.00**	**24,342.00**	**174.00**	**0.72%**
ExpClass: 53 - SUPPLIES								
01-120-531100	OPERATING SUPPLIES AND EQUI	31,948.54	18,799.38	14,624.02	10,000.00	15,000.00	5,000.00	50.00%
01-120-531270	GASOLINE, OIL, ETC.	74.26	397.21	624.78	600.00	1,000.00	400.00	66.67%
01-120-531600	MOTORIZED EQUIPMENT	0.00	0.00	0.00	21,400.00	1,700.00	-19,700.00	-92.06%
01-120-531610	NON-MOTORIZED EQUIPMENT	1,635.99	0.00	2,199.99	20,075.00	20,075.00	0.00	0.00%
01-120-531700	MISCELLANEOUS	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
01-120-531710	NON-OPERATING SUPPLIES	2,111.47	375.91	292.93	2,000.00	2,000.00	0.00	0.00%
Total ExpClass: 53 - SUPPLIES:		**35,770.26**	**19,572.50**	**17,741.72**	**55,075.00**	**40,775.00**	**-14,300.00**	**-25.96%**
ExpClass: 54 - CAPITAL OUTLAY								
01-120-542200	MOTOR VEHICLES	0.00	0.00	0.00	0.00	40,000.00	40,000.00	0.00%
01-120-542500	OTHER NON-MOTORIZED EQUIP	0.00	0.00	0.00	8,900.00	8,900.00	0.00	0.00%
Total ExpClass: 54 - CAPITAL OUTLAY:		**0.00**	**0.00**	**0.00**	**8,900.00**	**48,900.00**	**40,000.00**	**449.44%**
Total Dept: 120 - GARAGE:		**320,922.27**	**352,176.52**	**362,114.36**	**503,458.00**	**500,980.00**	**-2,478.00**	**-0.49%**

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 124 - DOWNTOWN								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-124-511100	SALARIES	52,393.69	40,596.22	47,855.03	58,514.00	61,198.00	2,684.00	4.59%
01-124-511110	SALARIES-PART TIME	2,008.00	2,671.60	3,073.50	12,480.00	20,800.00	8,320.00	66.67%
01-124-512100	GROUP INSURANCE	12,540.61	3,643.11	10,331.00	8,210.00	8,266.00	56.00	0.68%
01-124-512200	SOCIAL SECURITY	3,358.78	2,569.58	3,139.02	4,400.00	4,920.00	520.00	11.82%
01-124-512210	MEDICARE	785.57	600.94	734.19	1,029.00	1,151.00	122.00	11.86%
01-124-512400	GMEBS RETIREMENT	6,948.84	9,060.02	20,568.75	5,665.00	5,919.00	254.00	4.48%
01-124-512700	WORKERS' COMPENSATION	565.97	117.00	87.00	247.00	247.00	0.00	0.00%
01-124-512900	UNIFORMS	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFI...		**78,601.46**	**59,258.47**	**85,788.49**	**91,045.00**	**103,001.00**	**11,956.00**	**13.13%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-124-521200	PROFESSIONAL SERVICES	3,324.00	5,470.00	0.00	12,480.00	12,480.00	0.00	0.00%
01-124-522210	REPAIRS & MAINT-EQUIPMENT	610.79	2,579.98	473.73	4,000.00	0.00	-4,000.00	-100.00%
01-124-522220	REPAIRS & MTNCE-BLDG	30,662.36	20,518.03	1,222.06	0.00	0.00	0.00	0.00%
01-124-523100	INSURANCE	4,082.41	3,318.05	0.00	3,468.00	3,642.00	174.00	5.02%
01-124-523200	COMMUNICATIONS	498.50	731.99	540.00	6,000.00	0.00	-6,000.00	-100.00%
01-124-523300	ADVERTISING/PUBLICITY	0.00	529.00	0.00	0.00	0.00	0.00	0.00%
01-124-523500	TRAVEL/TRAINING	1,588.26	1,036.32	51.09	6,154.00	6,200.00	46.00	0.75%
01-124-523600	DUES & SUBSCRIPTIONS	375.00	375.00	0.00	925.00	925.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**41,141.32**	**34,558.37**	**2,286.88**	**33,027.00**	**23,247.00**	**-9,780.00**	**-29.61%**
ExpClass: 53 - SUPPLIES								
01-124-531100	OPERATING SUPPLIES AND EQUI	-0.08	284.81	0.00	0.00	0.00	0.00	0.00%
01-124-531110	OFFICE SUPPLIES	0.00	0.00	0.00	2,380.00	0.00	-2,380.00	-100.00%
01-124-531120	PRINTING/BINDING	-0.02	0.00	0.00	0.00	0.00	0.00	0.00%
01-124-531130	EVENT EXPENSE	11,627.17	18,510.89	23,022.83	50,000.00	50,000.00	0.00	0.00%
01-124-531230	ELECTRICITY	1,190.07	1,230.87	989.14	10,000.00	0.00	-10,000.00	-100.00%
01-124-531630	ACCOUNTABLE FF&E	0.00	0.00	0.00	2,600.00	2,600.00	0.00	0.00%
01-124-531700	MISCELLANEOUS	2,300.39	1,770.08	0.00	500.00	500.00	0.00	0.00%
Total ExpClass: 53 - SUPPLIES:		**15,117.53**	**21,796.65**	**24,011.97**	**65,480.00**	**53,100.00**	**-12,380.00**	**-18.91%**
ExpClass: 54 - CAPITAL OUTLAY								
01-124-542500	OTHER NON-MOTORIZED EQUIP	0.00	0.00	0.00	6,000.00	6,000.00	0.00	0.00%
Total ExpClass: 54 - CAPITAL OUTLAY:		**0.00**	**0.00**	**0.00**	**6,000.00**	**6,000.00**	**0.00**	**0.00%**
Total Dept: 124 - DOWNTOWN:		**134,860.31**	**115,613.49**	**112,087.34**	**195,552.00**	**185,348.00**	**-10,204.00**	**-5.22%**

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 127 - COMMUNITY DEVELOPMENT								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-127-511100	SALARIES	236,711.40	203,958.22	189,420.70	217,642.00	311,264.00	93,622.00	43.02%
01-127-512100	GROUP INSURANCE	43,222.90	38,564.34	34,578.15	36,002.00	44,377.00	8,375.00	23.26%
01-127-512200	SOCIAL SECURITY	14,473.13	12,485.58	11,700.64	13,493.00	18,676.00	5,183.00	38.41%
01-127-512210	MEDICARE	3,384.88	2,920.02	2,736.62	3,155.00	4,368.00	1,213.00	38.45%
01-127-512400	GMEBS RETIREMENT	28,397.52	20,593.22	31,477.41	36,138.00	30,311.00	-5,827.00	-16.12%
01-127-512700	WORKER'S COMPENSATION	168.50	205.00	261.00	657.00	657.00	0.00	0.00%
01-127-512910	VEHICLE ALLOWANCE	7,800.00	7,800.00	7,150.00	7,800.00	7,800.00	0.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFI...		**334,158.33**	**286,526.38**	**277,324.52**	**314,887.00**	**417,453.00**	**102,566.00**	**32.57%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-127-521200	PROFESSIONAL SERVICES	17,100.00	6,350.00	6,945.74	15,000.00	10,000.00	-5,000.00	-33.33%
01-127-522210	R&M EQUIPMENT	-0.01	0.00	0.00	0.00	0.00	0.00	0.00%
01-127-523100	INSURANCE	4,082.41	3,318.05	0.00	3,468.00	3,642.00	174.00	5.02%
01-127-523500	TRAVEL/TRAINING	1,409.05	4,390.64	1,293.17	7,000.00	10,000.00	3,000.00	42.86%
01-127-523600	DUES & SUBSCRIPTIONS	180.00	99.00	51.25	500.00	1,000.00	500.00	100.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**22,771.45**	**14,157.69**	**8,290.16**	**25,968.00**	**24,642.00**	**-1,326.00**	**-5.11%**
ExpClass: 53 - SUPPLIES								
01-127-531100	OPERATING SUPPLIES AND EQUI	311.60	898.67	1,271.47	1,000.00	1,000.00	0.00	0.00%
01-127-531700	MISCELLANEOUS	0.00	0.00	50.00	0.00	0.00	0.00	0.00%
Total ExpClass: 53 - SUPPLIES:		**311.60**	**898.67**	**1,321.47**	**1,000.00**	**1,000.00**	**0.00**	**0.00%**
Total Dept: 127 - COMMUNITY DEVELOPMENT:		**357,241.38**	**301,582.74**	**286,936.15**	**341,855.00**	**443,095.00**	**101,240.00**	**29.61%**

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 128 - HUMAN RESOURCES								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-128-511100	SALARIES	210,854.47	205,396.88	258,042.96	257,856.00	291,111.00	33,255.00	12.90%
01-128-512100	GROUP INSURANCE	28,552.80	27,303.65	47,443.90	39,939.00	24,972.00	-14,967.00	-37.47%
01-128-512200	SOCIAL SECURITY	12,543.21	12,849.64	15,983.26	15,987.00	17,467.00	1,480.00	9.26%
01-128-512210	MEDICARE	2,933.38	3,005.19	3,738.13	3,738.00	4,085.00	347.00	9.28%
01-128-512400	GMEBS RETIREMENT	23,708.32	24,030.02	20,861.88	39,400.00	28,311.00	-11,089.00	-28.14%
01-128-512700	WORKER'S COMPENSATION	321.00	277.50	420.00	673.00	673.00	0.00	0.00%
01-128-512910	VEHICLE ALLOWANCE	0.00	7,800.00	7,150.00	7,800.00	7,800.00	0.00	0.00%
01-128-512920	EMPLOYEE RELATIONS	15,573.94	320.79	1,321.87	24,800.00	30,400.00	5,600.00	22.58%
01-128-512930	EMPLOYEE PHYSICALS/EAP	21,924.27	13,266.00	10,287.00	30,080.00	30,380.00	300.00	1.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFI...		**316,411.39**	**294,249.67**	**365,249.00**	**420,273.00**	**435,199.00**	**14,926.00**	**3.55%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-128-521200	PROFESSIONAL SERVICES	16,481.85	9,060.86	6,031.14	6,000.00	6,000.00	0.00	0.00%
01-128-523100	INSURANCE	4,242.41	3,318.05	0.00	3,468.00	3,642.00	174.00	5.02%
01-128-523500	TRAVEL/TRAINING	1,698.54	2,170.09	1,580.86	4,225.00	6,500.00	2,275.00	53.85%
01-128-523600	DUES & SUBSCRIPTIONS	55.00	125.00	0.00	290.00	539.00	249.00	85.86%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**22,477.80**	**14,674.00**	**7,612.00**	**13,983.00**	**16,681.00**	**2,698.00**	**19.29%**
ExpClass: 53 - SUPPLIES								
01-128-531100	OPERATING SUPPLIES AND EQUI	0.00	171.43	0.00	3,500.00	4,100.00	600.00	17.14%
01-128-531110	OFFICE SUPPLIES	0.00	341.85	0.00	0.00	0.00	0.00	0.00%
01-128-531700	MISCELLANEOUS	0.00	58.00	0.00	500.00	500.00	0.00	0.00%
Total ExpClass: 53 - SUPPLIES:		**0.00**	**571.28**	**0.00**	**4,000.00**	**4,600.00**	**600.00**	**15.00%**
Total Dept: 128 - HUMAN RESOURCES:		**338,889.19**	**309,494.95**	**372,861.00**	**438,256.00**	**456,480.00**	**18,224.00**	**4.16%**

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 129 - FINANCE & PURCHASING								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-129-511100	SALARIES	163,115.27	235,773.99	237,234.28	249,772.00	278,711.00	28,939.00	11.59%
01-129-511110	SALARIES-PART TIME	9,423.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-129-512100	GROUP INSURANCE	23,789.47	38,668.70	34,488.79	39,596.00	31,336.00	-8,260.00	-20.86%
01-129-512200	SOCIAL SECURITY	10,111.40	14,541.83	14,747.37	15,485.00	16,723.00	1,238.00	7.99%
01-129-512210	MEDICARE	2,364.75	3,400.88	3,448.97	3,621.00	3,911.00	290.00	8.01%
01-129-512400	GMEBS RETIREMENT	13,744.56	23,450.90	35,901.49	39,304.00	27,271.00	-12,033.00	-30.62%
01-129-512700	WORKER'S COMPENSATION	365.00	323.50	327.00	823.00	823.00	0.00	0.00%
01-129-512910	VEHICLE ALLOWANCE	0.00	7,800.00	7,150.00	7,800.00	7,800.00	0.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFI...		**222,913.45**	**323,959.80**	**333,297.90**	**356,401.00**	**366,575.00**	**10,174.00**	**2.85%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-129-521200	PROFESSIONAL SERVICES	1,717.00	180.00	0.00	4,000.00	4,000.00	0.00	0.00%
01-129-523100	INSURANCE	3,922.41	3,318.05	0.00	3,468.00	3,642.00	174.00	5.02%
01-129-523500	TRAVEL/TRAINING	3,757.70	1,728.44	8,727.86	7,500.00	10,000.00	2,500.00	33.33%
01-129-523600	DUES & SUBSCRIPTIONS	1,820.00	2,460.00	2,503.00	2,000.00	3,000.00	1,000.00	50.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**11,217.11**	**7,686.49**	**11,230.86**	**16,968.00**	**20,642.00**	**3,674.00**	**21.65%**
ExpClass: 53 - SUPPLIES								
01-129-531700	MISCELLANEOUS	154.56	104.99	70.83	0.00	0.00	0.00	0.00%
Total ExpClass: 53 - SUPPLIES:		**154.56**	**104.99**	**70.83**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Dept: 129 - FINANCE & PURCHASING:		**234,285.12**	**331,751.28**	**344,599.59**	**373,369.00**	**387,217.00**	**13,848.00**	**3.71%**

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 210 - LEGAL								
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-210-521200	ADDITIONAL LEGAL FEES	170,000.00	279,738.14	209,766.84	170,000.00	225,000.00	55,000.00	32.35%
01-210-523300	ADVERTISING/PUBLICITY	9,345.00	12,474.00	6,380.77	15,000.00	15,000.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**179,345.00**	**292,212.14**	**216,147.61**	**185,000.00**	**240,000.00**	**55,000.00**	**29.73%**
Total Dept: 210 - LEGAL:		**179,345.00**	**292,212.14**	**216,147.61**	**185,000.00**	**240,000.00**	**55,000.00**	**29.73%**

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 308 - POLICE DEPARTMENT								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-308-511100	SALARIES	4,100,320.83	4,184,549.44	4,015,072.79	4,595,334.00	4,785,778.00	190,444.00	4.14%
01-308-511110	SALARIES-PART TIME	209,070.93	149,810.32	137,083.21	229,958.00	254,165.00	24,207.00	10.53%
01-308-511300	SALARIES-OVERTIME	247,109.12	246,805.72	275,655.65	411,635.00	460,377.00	48,742.00	11.84%
01-308-512100	GROUP INSURANCE	1,041,588.09	1,049,209.97	992,493.27	1,171,824.00	1,230,412.00	58,588.00	5.00%
01-308-512200	SOCIAL SECURITY	267,009.76	267,722.74	261,247.75	324,689.00	330,019.00	5,330.00	1.64%
01-308-512210	MEDICARE	62,446.32	62,613.22	61,098.64	75,935.00	77,182.00	1,247.00	1.64%
01-308-512400	GMEBS RETIREMENT	362,040.48	380,972.91	821,129.11	903,857.00	506,415.00	-397,442.00	-43.97%
01-308-512700	WORKER'S COMPENSATION	117,188.70	256,485.02	156,903.65	200,000.00	200,000.00	0.00	0.00%
01-308-512900	UNIFORMS	62,429.87	84,633.97	47,369.49	60,150.00	60,350.00	200.00	0.33%
01-308-512920	EMPLOYEE RELATIONS	3,934.18	297.54	3,096.56	3,500.00	3,500.00	0.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFI...		**6,473,138.28**	**6,683,100.85**	**6,771,150.12**	**7,976,882.00**	**7,908,198.00**	**-68,684.00**	**-0.86%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-308-521200	PROFESSIONAL SERVICES	139,950.19	155,552.42	105,366.59	159,200.00	159,200.00	0.00	0.00%
01-308-521220	MUNICIPAL COURT	56,574.15	99,697.86	69,886.90	90,000.00	95,000.00	5,000.00	5.56%
01-308-522200	VEHICLE OPERATIONS	115,357.49	88,517.82	79,269.25	80,000.00	95,000.00	15,000.00	18.75%
01-308-522210	R&M EQUIPMENT	169,880.37	209,499.19	155,856.80	196,400.00	278,370.00	81,970.00	41.74%
01-308-522220	REPAIRS & MAINTENANCE-BLDG	27,191.03	68,227.65	48,982.23	48,800.00	54,800.00	6,000.00	12.30%
01-308-522320	RENTS-OPERATING LEASES	1,500.00	16,466.00	40,616.00	78,270.00	121,020.00	42,750.00	54.62%
01-308-523100	INSURANCE	111,817.35	71,122.68	75,807.55	52,032.00	54,634.00	2,602.00	5.00%
01-308-523200	COMMUNICATIONS	92,194.62	93,910.17	87,761.36	100,000.00	110,000.00	10,000.00	10.00%
01-308-523210	POSTAGE	475.94	48.97	112.94	500.00	500.00	0.00	0.00%
01-308-523300	ADVERTISING/PUBLICITY	873.66	818.28	892.28	1,500.00	1,500.00	0.00	0.00%
01-308-523500	TRAVEL/TRAINING	84,374.44	96,431.32	93,282.17	83,050.00	93,000.00	9,950.00	11.98%
01-308-523600	DUES & SUBSCRIPTIONS	9,072.76	10,395.09	10,792.11	9,140.00	13,740.00	4,600.00	50.33%
01-308-523850	CONTRACT LABOR	0.00	0.00	1,397.26	0.00	0.00	0.00	0.00%
01-308-523900	JAIL OPERATION	63,903.60	61,956.53	38,876.27	50,000.00	50,000.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**873,165.60**	**972,643.98**	**808,899.71**	**948,892.00**	**1,126,764.00**	**177,872.00**	**18.75%**
ExpClass: 53 - SUPPLIES								
01-308-531100	OPERATING SUPPLIES AND EQUI	77,221.07	47,706.54	72,801.54	69,140.00	73,235.00	4,095.00	5.92%
01-308-531110	OFFICE SUPPLIES	14,080.71	13,910.55	10,212.29	15,000.00	15,000.00	0.00	0.00%
01-308-531120	PRINTING/BINDING	4,084.56	3,050.07	213.75	5,000.00	5,000.00	0.00	0.00%
01-308-531270	GASOLINE, OIL, ETC.	149,416.39	160,734.35	181,308.15	190,000.00	190,000.00	0.00	0.00%
01-308-531610	NON-MOTORIZED EQUIPMENT	41,775.30	103,669.36	97,195.24	68,900.00	95,600.00	26,700.00	38.75%
01-308-531620	FIREARMS	5,203.00	4,333.25	480.00	1,500.00	3,000.00	1,500.00	100.00%
01-308-531630	ACCOUNTABLE FF&E	3,568.24	21,958.91	-858.03	5,250.00	5,250.00	0.00	0.00%
01-308-531700	MISCELLANEOUS	140.05	293.96	24.00	500.00	500.00	0.00	0.00%

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
01-308-531710	NON-OPERATING SUPPLIES	10,886.85	10,936.96	5,248.13	17,000.00	17,000.00	0.00	0.00%
	Total ExpClass: 53 - SUPPLIES:	**306,376.17**	**366,593.95**	**366,625.07**	**372,290.00**	**404,585.00**	**32,295.00**	**8.67%**
ExpClass: 54 - CAPITAL OUTLAY								
01-308-541300	BUILDING & BLDG IMPROV	25,034.56	0.00	50,853.00	0.00	0.00	0.00	0.00%
01-308-542200	MOTOR VEHICLES	870,766.85	54,899.00	0.00	0.00	0.00	0.00	0.00%
01-308-542500	OTHER NON-MOTORIZED EQUIP	31,909.00	11,431.50	17,255.75	0.00	0.00	0.00	0.00%
	Total ExpClass: 54 - CAPITAL OUTLAY:	**927,710.41**	**66,330.50**	**68,108.75**	**0.00**	**0.00**	**0.00**	**0.00%**
ExpClass: 58 - DEBT SERVICE								
01-308-581200	DEBT SVCE-CAPITAL LEASE	161,444.21	161,444.21	161,444.21	167,920.00	161,500.00	-6,420.00	-3.82%
	Total ExpClass: 58 - DEBT SERVICE:	**161,444.21**	**161,444.21**	**161,444.21**	**167,920.00**	**161,500.00**	**-6,420.00**	**-3.82%**
	Total Dept: 308 - POLICE DEPARTMENT:	**8,741,834.67**	**8,250,113.49**	**8,176,227.86**	**9,465,984.00**	**9,601,047.00**	**135,063.00**	**1.43%**

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 309 - FIRE DEPARTMENT								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-309-511100	SALARIES	3,322,009.70	3,365,270.68	3,274,482.22	3,655,900.00	3,960,933.00	305,033.00	8.34%
01-309-511300	SALARIES-OVERTIME	155,094.74	158,567.33	134,589.87	347,487.00	382,693.00	35,206.00	10.13%
01-309-512100	GROUP INSURANCE	855,072.20	862,413.22	822,044.13	885,415.00	950,354.00	64,939.00	7.33%
01-309-512200	SOCIAL SECURITY	201,918.64	204,385.39	198,678.60	248,228.00	260,618.00	12,390.00	4.99%
01-309-512210	MEDICARE	47,222.87	47,799.59	46,460.41	58,053.00	60,951.00	2,898.00	4.99%
01-309-512400	GMEBS RETIREMENT	289,801.44	374,360.65	650,895.22	717,752.00	420,962.00	-296,790.00	-41.35%
01-309-512700	WORKER'S COMPENSATION	55,452.71	51,553.86	80,696.08	100,000.00	100,000.00	0.00	0.00%
01-309-512900	UNIFORMS	42,051.33	40,889.41	40,672.85	49,000.00	49,000.00	0.00	0.00%
01-309-512920	EMPLOYEE RELATIONS	1,833.56	2,187.61	2,941.30	2,500.00	5,000.00	2,500.00	100.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFI...		**4,970,457.19**	**5,107,427.74**	**5,251,460.68**	**6,064,335.00**	**6,190,511.00**	**126,176.00**	**2.08%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-309-521200	PROFESSIONAL SERVICES	2,000.00	2,415.00	0.00	52,000.00	52,000.00	0.00	0.00%
01-309-522200	VEHICLE OPERATIONS	153,299.18	64,673.87	65,675.78	80,000.00	80,000.00	0.00	0.00%
01-309-522210	R&M EQUIPMENT	67,351.78	57,116.93	60,261.40	67,394.00	101,415.00	34,021.00	50.48%
01-309-522220	REPAIRS & MAINTENANCE-BLDG	33,418.42	43,687.89	26,873.89	31,000.00	31,000.00	0.00	0.00%
01-309-523100	INSURANCE	52,789.50	33,185.78	0.00	34,688.00	36,422.00	1,734.00	5.00%
01-309-523200	COMMUNICATIONS	27,823.74	27,434.18	23,535.41	28,000.00	28,000.00	0.00	0.00%
01-309-523210	POSTAGE	0.00	99.12	86.95	300.00	300.00	0.00	0.00%
01-309-523500	TRAVEL/TRAINING	15,885.41	15,277.49	14,213.17	28,502.00	48,350.00	19,848.00	69.64%
01-309-523600	DUES & SUBSCRIPTIONS	2,550.50	3,670.50	3,344.50	4,601.00	5,151.00	550.00	11.95%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**355,118.53**	**247,560.76**	**193,991.10**	**326,485.00**	**382,638.00**	**56,153.00**	**17.20%**
ExpClass: 53 - SUPPLIES								
01-309-531100	OPERATING SUPPLIES AND EQUI	84,716.09	88,869.53	67,149.80	98,359.00	113,096.00	14,737.00	14.98%
01-309-531110	OFFICE SUPPLIES	2,581.41	3,213.72	3,888.03	3,020.00	4,000.00	980.00	32.45%
01-309-531120	PRINTING/BINDING	3,015.15	1,921.00	2,083.00	3,600.00	3,600.00	0.00	0.00%
01-309-531220	NATURAL GAS	8,804.78	10,131.45	8,318.06	9,000.00	10,000.00	1,000.00	11.11%
01-309-531230	ELECTRICITY	20,657.90	20,094.29	18,614.75	45,000.00	40,000.00	-5,000.00	-11.11%
01-309-531270	GASOLINE, OIL, ETC.	36,667.07	44,098.14	48,008.91	50,000.00	50,000.00	0.00	0.00%
01-309-531610	NON-MOTORIZED EQUIPMENT	0.32	0.00	343.45	0.00	0.00	0.00	0.00%
01-309-531630	ACCOUNTABLE FF&E	16,756.32	20,484.50	8,663.58	12,200.00	14,200.00	2,000.00	16.39%
01-309-531700	MISCELLANEOUS	2,621.94	0.00	58.32	1,000.00	1,500.00	500.00	50.00%
01-309-531710	NON-OPERATING SUPPLIES	25,037.57	26,922.88	24,834.64	30,000.00	30,000.00	0.00	0.00%
Total ExpClass: 53 - SUPPLIES:		**200,858.55**	**215,735.51**	**181,962.54**	**252,179.00**	**266,396.00**	**14,217.00**	**5.64%**
ExpClass: 54 - CAPITAL OUTLAY								
01-309-541300	BUILDING & BLDG IMPROVEMEI	6,200.00	11,106.00	25,047.00	0.00	0.00	0.00	0.00%
01-309-542200	MOTOR VEHICLES	35,227.22	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
01-309-542500	OTHER NON-MOTORIZED EQUIP	10,398.40	62,827.00	0.00	0.00	0.00	0.00	0.00%
	Total ExpClass: 54 - CAPITAL OUTLAY:	**51,825.62**	**73,933.00**	**25,047.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Dept: 309 - FIRE DEPARTMENT:	**5,578,259.89**	**5,644,657.01**	**5,652,461.32**	**6,642,999.00**	**6,839,545.00**	**196,546.00**	**2.96%**

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 310 - MENTAL HEALTH CRISIS UNIT								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-310-511100	SALARIES	0.00	0.00	0.00	0.00	201,919.00	201,919.00	0.00%
01-310-511300	SALARIES-OVERTIME	0.00	0.00	0.00	0.00	19,592.00	19,592.00	0.00%
01-310-512100	GROUP INSURANCE	0.00	0.00	0.00	0.00	30,536.00	30,536.00	0.00%
01-310-512200	SOCIAL SECURITY	0.00	0.00	0.00	0.00	13,291.00	13,291.00	0.00%
01-310-512210	MEDICARE	0.00	0.00	0.00	0.00	3,108.00	3,108.00	0.00%
01-310-512400	GMEBS RETIREMENT	0.00	0.00	0.00	0.00	21,551.00	21,551.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFI...		**0.00**	**0.00**	**0.00**	**0.00**	**289,997.00**	**289,997.00**	**0.00%**
Total Dept: 310 - MENTAL HEALTH CRISIS UNIT:		**0.00**	**0.00**	**0.00**	**0.00**	**289,997.00**	**289,997.00**	**0.00%**

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 412 - STREET DEPARTMENT								
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-412-522200	VEHICLE OPERATIONS	30,082.37	22,897.68	29,595.48	30,000.00	30,000.00	0.00	0.00%
01-412-522210	R&M EQUIPMENT	4,203.07	10,548.67	8,762.13	15,000.00	15,000.00	0.00	0.00%
01-412-522220	REPAIRS & MAINTENANCE-BLDG	2,945.25	2,884.13	1,382.06	7,500.00	7,500.00	0.00	0.00%
01-412-522320	RENTS-OPERATING LEASES	7,200.00	7,200.00	7,200.00	7,500.00	7,500.00	0.00	0.00%
01-412-523100	INSURANCE	8,159.82	6,637.26	1,002.64	6,937.00	7,284.00	347.00	5.00%
01-412-523200	COMMUNICATIONS	0.00	326.01	355.28	0.00	0.00	0.00	0.00%
01-412-523850	CONTRACT LABOR	18,841.30	31,000.00	43,000.00	30,000.00	30,000.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**71,431.81**	**81,493.75**	**91,297.59**	**96,937.00**	**97,284.00**	**347.00**	**0.36%**
ExpClass: 53 - SUPPLIES								
01-412-531100	OPERATING SUPPLIES AND EQUI	49,000.60	24,209.89	11,433.87	50,000.00	50,000.00	0.00	0.00%
01-412-531220	NATURAL GAS	5,006.06	4,466.70	4,495.47	6,000.00	6,000.00	0.00	0.00%
01-412-531230	ELECTRICITY	17,013.37	15,227.98	14,048.19	18,000.00	18,000.00	0.00	0.00%
01-412-531270	GASOLINE, OIL, ETC.	12,674.00	21,886.68	20,344.31	30,000.00	30,000.00	0.00	0.00%
01-412-531700	MISCELLAENOUS	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
01-412-531710	NON-OPERATING SUPPLIES	0.00	0.00	0.00	2,500.00	2,500.00	0.00	0.00%
Total ExpClass: 53 - SUPPLIES:		**83,694.03**	**65,791.25**	**50,321.84**	**107,000.00**	**107,000.00**	**0.00**	**0.00%**
ExpClass: 54 - CAPITAL OUTLAY								
01-412-541400	INFRASTRUCTURE-ROADS/PAVIN	474,161.11	546,304.87	0.00	0.00	0.00	0.00	0.00%
Total ExpClass: 54 - CAPITAL OUTLAY:		**474,161.11**	**546,304.87**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Dept: 412 - STREET DEPARTMENT:		**629,286.95**	**693,589.87**	**141,619.43**	**203,937.00**	**204,284.00**	**347.00**	**0.17%**

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 425 - MARKETING								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-425-511100	SALARIES	86,537.07	88,629.20	83,157.92	92,405.00	105,000.00	12,595.00	13.63%
01-425-512100	GROUP INSURANCE	11,609.90	13,953.89	16,667.96	14,656.00	14,480.00	-176.00	-1.20%
01-425-512200	SOCIAL SECURITY	5,123.57	5,266.35	4,965.28	5,729.00	6,300.00	571.00	9.97%
01-425-512210	MEDICARE	1,198.17	1,231.67	1,161.20	1,339.00	1,473.00	134.00	10.01%
01-425-512400	GMEBS RETIREMENT	0.00	9,973.58	8,011.73	9,004.00	10,300.00	1,296.00	14.39%
01-425-512700	WORKER'S COMPENSATION	71.50	115.50	109.00	279.00	279.00	0.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFI...		**104,540.21**	**119,170.19**	**114,073.09**	**123,412.00**	**137,832.00**	**14,420.00**	**11.68%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-425-521200	PROFESSIONAL SERVICES	18,990.52	15,637.07	14,069.37	23,000.00	23,000.00	0.00	0.00%
01-425-522220	REPAIRS AND MTNCE-BLDG	2,795.00	27,698.25	21,265.04	57,200.00	60,000.00	2,800.00	4.90%
01-425-523300	ADVERT / PUB - GENERAL	24,896.49	68,289.50	61,264.38	68,150.00	68,150.00	0.00	0.00%
01-425-523310	ADVERT / PUB - MAIN STREET	15,950.04	0.00	0.00	0.00	0.00	0.00	0.00%
01-425-523320	ADVERT / PUB - PARKS & REC	536.60	0.00	0.00	0.00	0.00	0.00	0.00%
01-425-523330	ADVERT / PUB - ARTS	2,964.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-425-523500	TRAVEL / TRAINING	300.00	0.00	0.00	1,000.00	2,000.00	1,000.00	100.00%
01-425-523600	DUES & SUBSCRIPTIONS	0.00	1,634.00	2,147.55	3,625.00	3,625.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**66,432.65**	**113,258.82**	**98,746.34**	**152,975.00**	**156,775.00**	**3,800.00**	**2.48%**
ExpClass: 53 - SUPPLIES								
01-425-531100	OPERATING SUPP & EQUIP	356.98	88.50	16.05	500.00	500.00	0.00	0.00%
01-425-531110	OFFICE SUPPLIES	2,272.72	1,879.01	5,003.73	6,000.00	6,000.00	0.00	0.00%
01-425-531120	PRINTING / BINDING - GENERAL	14,485.00	61,630.23	55,502.70	82,250.00	82,250.00	0.00	0.00%
01-425-531130	PRINT / BINDING - MAIN STREET	10,822.84	5,600.00	0.00	0.00	0.00	0.00	0.00%
01-425-531140	PRINTING/ BINDING- PARKS & R	5,330.75	3,100.00	0.00	0.00	0.00	0.00	0.00%
01-425-531150	PRINTING/ BINDING - ARTS	25,005.18	6,734.52	0.00	0.00	0.00	0.00	0.00%
01-425-531160	PRINTING / BINDING - POLICE	1,269.67	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpClass: 53 - SUPPLIES:		**59,543.14**	**79,032.26**	**60,522.48**	**88,750.00**	**88,750.00**	**0.00**	**0.00%**
Total Dept: 425 - MARKETING:		**230,516.00**	**311,461.27**	**273,341.91**	**365,137.00**	**383,357.00**	**18,220.00**	**4.99%**

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 614 - WEST GA REGIONAL LIBRARY								
ExpClass: 61 - OTHER FINANCING USES								
01-614-612000	WEST GA REG LIBRARY TRANSFE	300,036.00	300,036.00	275,033.00	300,035.00	312,000.00	11,965.00	3.99%
	Total ExpClass: 61 - OTHER FINANCING USES:	**300,036.00**	**300,036.00**	**275,033.00**	**300,035.00**	**312,000.00**	**11,965.00**	**3.99%**
	Total Dept: 614 - WEST GA REGIONAL LIBRARY:	**300,036.00**	**300,036.00**	**275,033.00**	**300,035.00**	**312,000.00**	**11,965.00**	**3.99%**

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 622 - RECREATION -ADMIN								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-622-511100	SALARIES	288,803.65	268,290.22	260,340.23	284,604.00	306,154.00	21,550.00	7.57%
01-622-511110	SALARIES-PART TIME	31,716.33	31,179.53	19,700.52	38,087.00	49,637.00	11,550.00	30.33%
01-622-512100	GROUP INSURANCE	63,340.38	65,161.31	57,214.52	70,000.00	46,340.00	-23,660.00	-33.80%
01-622-512200	SOCIAL SECURITY	18,794.35	17,944.46	16,821.69	20,006.00	21,347.00	1,341.00	6.70%
01-622-512210	MEDICARE	4,395.61	4,196.78	3,934.21	4,679.00	4,993.00	314.00	6.71%
01-622-512400	GMEBS	26,456.68	25,173.26	51,005.91	57,532.00	29,615.00	-27,917.00	-48.52%
01-622-512700	WORKER'S COMPENSATION	3,003.50	2,598.50	3,636.85	6,715.00	6,715.00	0.00	0.00%
01-622-512900	UNIFORMS	9.99	786.18	72.00	640.00	685.00	45.00	7.03%
01-622-512920	EMPLOYEE RELATIONS	2,309.61	1,637.31	2,167.62	4,000.00	8,810.00	4,810.00	120.25%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFI...		**438,830.10**	**416,967.55**	**414,893.55**	**486,263.00**	**474,296.00**	**-11,967.00**	**-2.46%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-622-521200	PROFESSIONAL SERVICES	2,443.50	19,843.93	21,355.18	17,400.00	17,400.00	0.00	0.00%
01-622-522210	R&M EQUIPMENT	0.00	1,490.03	2,318.54	0.00	0.00	0.00	0.00%
01-622-522220	R&M BUILDINGS	0.00	157.98	2,693.85	0.00	0.00	0.00	0.00%
01-622-523100	INSURANCE	46,550.04	29,867.74	6,215.77	31,220.00	32,781.00	1,561.00	5.00%
01-622-523200	COMMUNICATIONS	74,183.25	75,916.66	60,190.89	77,000.00	77,000.00	0.00	0.00%
01-622-523210	POSTAGE	7.85	0.00	0.00	0.00	0.00	0.00	0.00%
01-622-523300	ADVERTISING/PUBLICITY	1,600.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-622-523500	TRAVEL/TRAINING-ADMIN	7,363.04	4,393.93	3,804.22	8,677.00	9,147.00	470.00	5.42%
01-622-523600	DUES/SUBS-ADMIN	3,786.00	3,948.00	2,134.00	4,322.00	4,622.00	300.00	6.94%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**135,933.68**	**135,618.27**	**98,712.45**	**138,619.00**	**140,950.00**	**2,331.00**	**1.68%**
ExpClass: 53 - SUPPLIES								
01-622-531100	OPERATING SUPPLIES & EQUIPN	2,740.18	9,198.18	194.95	2,400.00	2,450.00	50.00	2.08%
01-622-531110	OFFICE SUPPLIES	8,255.10	11,198.55	6,226.78	13,000.00	13,000.00	0.00	0.00%
01-622-531120	PRINTING/BINDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-622-531220	NATURAL GAS	69,249.61	77,029.21	66,099.72	75,000.00	75,000.00	0.00	0.00%
01-622-531230	ELECTRICITY	308,410.66	285,093.98	254,205.46	350,000.00	350,000.00	0.00	0.00%
Total ExpClass: 53 - SUPPLIES:		**388,655.55**	**382,519.92**	**326,726.91**	**440,400.00**	**440,450.00**	**50.00**	**0.01%**
Total Dept: 622 - RECREATION -ADMIN:		**963,419.33**	**935,105.74**	**840,332.91**	**1,065,282.00**	**1,055,696.00**	**-9,586.00**	**-0.90%**

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 623 - RECREATION - PARKS								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-623-511100	SALARIES	674,903.15	793,752.65	730,031.22	957,643.00	1,038,069.00	80,426.00	8.40%
01-623-511110	SALARIES-PART TIME	26,461.58	13,689.38	30,613.68	105,244.00	108,500.00	3,256.00	3.09%
01-623-512100	GROUP INSURANCE	181,535.83	218,256.47	207,077.97	322,320.00	336,532.00	14,212.00	4.41%
01-623-512200	SOCIAL SECURITY	40,498.16	47,122.58	44,796.33	65,898.00	68,794.00	2,896.00	4.39%
01-623-512210	MEDICARE	9,471.61	11,020.82	10,476.38	15,411.00	16,089.00	678.00	4.40%
01-623-512400	GMEBS RETIREMENT	59,824.68	71,772.38	148,931.38	166,733.00	98,606.00	-68,127.00	-40.86%
01-623-512700	WORKER'S COMPENSATION	11,135.50	37,765.50	7,894.00	20,167.00	20,167.00	0.00	0.00%
01-623-512900	UNIFORMS	3,750.51	3,000.42	6,800.01	8,942.00	9,891.00	949.00	10.61%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFI...		**1,007,581.02**	**1,196,380.20**	**1,186,620.97**	**1,662,358.00**	**1,696,648.00**	**34,290.00**	**2.06%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-623-522200	VEHICLE OPERATIONS	18,224.63	26,863.53	15,878.78	24,000.00	24,000.00	0.00	0.00%
01-623-522210	R&M EQUIPMENT	63,604.05	67,689.49	82,093.97	62,150.00	71,900.00	9,750.00	15.69%
01-623-522220	R&M BUILDINGS	133,285.19	171,996.26	47,272.69	142,466.00	153,500.00	11,034.00	7.75%
01-623-522240	R&M GROUNDS	87,490.72	194,008.70	155,936.07	271,253.00	320,000.00	48,747.00	17.97%
01-623-523500	TRAVEL/TRAINING	0.00	0.00	0.00	3,918.00	3,975.00	57.00	1.45%
01-623-523600	DUES & SUBSCRIPTIONS	515.00	65.00	944.03	610.00	610.00	0.00	0.00%
01-623-523850	CONTRACT LABOR	73,114.52	80,941.16	120,605.00	120,000.00	120,000.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**376,234.11**	**541,564.14**	**422,730.54**	**624,397.00**	**693,985.00**	**69,588.00**	**11.14%**
ExpClass: 53 - SUPPLIES								
01-623-531100	OPERATING SUPPLIES & EQUIPM	61,804.66	40,985.45	43,650.58	45,000.00	45,000.00	0.00	0.00%
01-623-531270	GASOLINE,OIL,ETC.	34,309.36	40,687.62	47,293.56	47,000.00	51,000.00	4,000.00	8.51%
01-623-531610	NON-MOTORIZED EQUIPMENT	0.00	1,519.00	3,700.00	0.00	0.00	0.00	0.00%
Total ExpClass: 53 - SUPPLIES:		**96,114.02**	**83,192.07**	**94,644.14**	**92,000.00**	**96,000.00**	**4,000.00**	**4.35%**
ExpClass: 54 - CAPITAL OUTLAY								
01-623-541300	BUILDING & BUILDING IMPROV	0.00	34,637.00	0.00	0.00	0.00	0.00	0.00%
01-623-542200	MOTOR VEHICLES	125,464.00	48,332.00	0.00	0.00	0.00	0.00	0.00%
Total ExpClass: 54 - CAPITAL OUTLAY:		**125,464.00**	**82,969.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Dept: 623 - RECREATION - PARKS:		**1,605,393.15**	**1,904,105.41**	**1,703,995.65**	**2,378,755.00**	**2,486,633.00**	**107,878.00**	**4.54%**

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 625 - RECREATION - PROGRAMS								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-625-511100	SALARIES	370,833.28	427,155.65	387,253.90	469,496.00	479,974.00	10,478.00	2.23%
01-625-511110	SALARIES-PART TIME	160,056.24	167,785.37	137,808.93	223,706.00	217,644.00	-6,062.00	-2.71%
01-625-512100	GROUP INSURANCE	88,741.33	92,153.57	95,600.39	95,000.00	123,619.00	28,619.00	30.13%
01-625-512200	SOCIAL SECURITY	31,824.58	35,147.31	31,463.97	42,978.00	41,857.00	-1,121.00	-2.61%
01-625-512210	MEDICARE	7,442.85	8,220.40	7,358.76	10,051.00	9,789.00	-262.00	-2.61%
01-625-512400	GMEBS RETIREMENT	29,997.00	39,144.26	66,000.74	75,348.00	45,997.00	-29,351.00	-38.95%
01-625-512700	WORKER'S COMPENSATION	11,386.17	-557.76	4,502.76	10,782.00	10,782.00	0.00	0.00%
01-625-512900	UNIFORMS	844.78	891.70	327.28	2,124.00	3,084.00	960.00	45.20%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFI...		**701,126.23**	**769,940.50**	**730,316.73**	**929,485.00**	**932,746.00**	**3,261.00**	**0.35%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-625-522210	R&M EQUIPMENT	1,057.18	3,554.29	755.08	0.00	0.00	0.00	0.00%
01-625-523500	TRAVEL/TRAINING	2,356.03	5,614.72	2,573.37	19,065.00	21,405.00	2,340.00	12.27%
01-625-523600	DUES & SUBSCRIPTIONS	545.00	2,000.00	1,204.00	2,094.00	2,174.00	80.00	3.82%
01-625-523850	CONT LABOR-OTHER	4,818.75	6,292.00	7,663.00	12,812.00	12,880.00	68.00	0.53%
01-625-523855	CONT LABOR-SENIOR ADTS	3,800.00	480.00	1,560.00	5,255.00	6,055.00	800.00	15.22%
01-625-523860	CONT LABOR-THERAPUTICS	48.00	0.00	309.60	2,500.00	11,400.00	8,900.00	356.00%
01-625-523865	CONTRACT LABOR-GYMNASTICS	3,642.61	3,971.36	9,650.83	28,450.00	20,650.00	-7,800.00	-27.42%
01-625-523870	CONT LABOR-ALL STAR CHEER	97,920.23	7,202.00	0.00	0.00	0.00	0.00	0.00%
01-625-523875	CONT LABOR-REC CHEER	0.00	1,043.50	0.00	0.00	0.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**114,187.80**	**30,157.87**	**23,715.88**	**70,176.00**	**74,564.00**	**4,388.00**	**6.25%**
ExpClass: 53 - SUPPLIES								
01-625-531100	OPER SUPP-OTHER	41,231.29	15,638.00	23,697.49	27,712.00	26,432.00	-1,280.00	-4.62%
01-625-531101	OPER SUPP-THERAPUTICS	9,894.15	15,434.44	4,052.79	13,650.00	13,650.00	0.00	0.00%
01-625-531102	OPER SUPP-CONCESSIONS	27,196.27	30,267.75	30,634.09	40,000.00	45,000.00	5,000.00	12.50%
01-625-531103	OPER SUPP-GYMNASTICS	25,215.39	8,002.38	9,460.44	7,810.00	6,850.00	-960.00	-12.29%
01-625-531104	OPER SUPP-SENIOR ADULTS	116,829.21	173,596.45	121,686.06	101,465.00	118,765.00	17,300.00	17.05%
01-625-531106	OPER SUPP GYM HOME MEETS	33,984.50	14,228.34	4,465.76	13,400.00	13,000.00	-400.00	-2.99%
01-625-531107	OPER SUPP GYM AWAY MEETS	21,501.71	20,463.69	19,969.69	20,400.00	28,800.00	8,400.00	41.18%
01-625-531120	PRINTING/BINDING	40.00	0.00	0.00	2,200.00	2,200.00	0.00	0.00%
Total ExpClass: 53 - SUPPLIES:		**275,892.52**	**277,631.05**	**213,966.32**	**226,637.00**	**254,697.00**	**28,060.00**	**12.38%**
ExpClass: 54 - CAPITAL OUTLAY								
01-625-542200	MOTOR VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpClass: 54 - CAPITAL OUTLAY:		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Dept: 625 - RECREATION - PROGRAMS:		**1,091,206.55**	**1,077,729.42**	**967,998.93**	**1,226,298.00**	**1,262,007.00**	**35,709.00**	**2.91%**

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 626 - RECREATION - ARTS								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-626-511100	SALARIES	328,653.94	253,656.09	260,606.31	336,838.00	339,357.00	2,519.00	0.75%
01-626-511110	SALARIES-PART TIME	40,641.75	76,540.55	100,013.93	124,273.00	109,193.00	-15,080.00	-12.13%
01-626-511300	SALARIES-OVERTIME	11,377.56	2,512.46	6,487.81	10,000.00	10,000.00	0.00	0.00%
01-626-512100	GROUP INSURANCE	77,306.44	60,210.87	66,571.87	99,761.00	85,483.00	-14,278.00	-14.31%
01-626-512200	SOCIAL SECURITY	22,527.57	19,870.31	21,987.22	28,588.00	27,513.00	-1,075.00	-3.76%
01-626-512210	MEDICARE	5,268.54	4,647.03	5,142.33	6,686.00	6,434.00	-252.00	-3.77%
01-626-512400	GMEBS RETIREMENT	23,588.76	29,726.18	56,406.66	61,379.00	33,535.00	-27,844.00	-45.36%
01-626-512700	WORKER'S COMPENSATION	3,360.00	3,238.50	3,666.00	9,435.00	9,435.00	0.00	0.00%
01-626-512900	UNIFORMS	345.74	839.60	0.00	400.00	600.00	200.00	50.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFI...		**513,070.30**	**451,241.59**	**520,882.13**	**677,360.00**	**621,550.00**	**-55,810.00**	**-8.24%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-626-521200	PROFESSIONAL SERVICES	30,070.13	35,640.00	24,650.81	32,850.00	33,450.00	600.00	1.83%
01-626-522200	VEHICLE OPERATIONS	531.83	210.00	119.58	500.00	500.00	0.00	0.00%
01-626-522210	R&M EQUIPMENT	4,197.57	7,123.68	1,912.31	1,500.00	5,000.00	3,500.00	233.33%
01-626-522220	R&M BUILDINGS	36,069.83	65,741.46	27,982.15	38,595.00	39,000.00	405.00	1.05%
01-626-522240	R&M GROUNDS	504.00	89.01	480.74	700.00	700.00	0.00	0.00%
01-626-523100	INSURANCE	1,294.22	0.00	0.00	0.00	0.00	0.00	0.00%
01-626-523200	COMMUNICATIONS	137.04	14,506.63	13,062.15	15,000.00	15,000.00	0.00	0.00%
01-626-523300	ADVERTISING/PUBLICITY	0.00	0.00	1,100.00	1,100.00	1,100.00	0.00	0.00%
01-626-523500	TRAVEL/TRAINING	2,783.96	397.73	3,777.83	4,549.00	4,547.00	-2.00	-0.04%
01-626-523600	DUES & SUBSCRIPTIONS	387.39	1,174.39	287.40	2,115.00	2,115.00	0.00	0.00%
01-626-523850	CONT LABOR-OTHER	11,812.20	11,585.00	7,806.70	10,810.00	18,860.00	8,050.00	74.47%
01-626-523851	CONT LABOR-CARR FESTIVAL	7,627.02	1,750.00	7,028.04	15,450.00	7,375.00	-8,075.00	-52.27%
01-626-523852	CONT LABOR-ART & WORKSHOF	13,548.87	16,078.37	13,622.40	18,500.00	18,500.00	0.00	0.00%
01-626-523853	CONT LABOR-COMM THEATRE	10,889.00	4,588.40	8,598.58	10,700.00	4,900.00	-5,800.00	-54.21%
01-626-523854	CONT LABOR-TEEN THEATRE	19,024.18	31,444.20	22,841.96	20,185.00	23,080.00	2,895.00	14.34%
01-626-523855	CONT LABOR-PERF CLASSES	26,415.00	27,165.00	54,026.71	38,000.00	33,700.00	-4,300.00	-11.32%
01-626-523856	CONT LABOR-COMM CHORUS	3,350.00	5,125.00	4,640.00	4,200.00	4,300.00	100.00	2.38%
01-626-523857	CONT LABOR-CHILD THEATRE	9,331.45	13,203.70	11,394.40	10,810.00	13,090.00	2,280.00	21.09%
01-626-523858	CONT LABOR-CTON BALLET	19,913.85	25,784.35	43,951.25	32,970.00	45,075.00	12,105.00	36.72%
01-626-523859	CONT LABOR-GALLERY EXHIBITI(	9,725.32	15,943.69	6,850.20	7,295.00	8,755.00	1,460.00	20.01%
01-626-523861	CONT LABOR-ART IN EDUCATIOI	3,250.00	0.00	2,500.00	1,500.00	0.00	-1,500.00	-100.00%
01-626-523862	CONT LABOR-CARROLL SYM ORC	13,038.80	32,654.00	26,476.30	22,800.00	25,800.00	3,000.00	13.16%
01-626-523863	CONT LABOR-PUPPETRY ARTS	6,355.00	14,536.12	10,800.00	9,825.00	7,625.00	-2,200.00	-22.39%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**230,256.66**	**324,740.73**	**293,909.51**	**299,954.00**	**312,472.00**	**12,518.00**	**4.17%**
ExpClass: 53 - SUPPLIES								
01-626-531100	OPER SUPP-OTHER	977.09	509.72	502.78	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
01-626-531101	OPER SUPP-CARR FESTIVAL	14,515.86	97.90	3,443.02	11,350.00	2,100.00	-9,250.00	-81.50%
01-626-531102	OPER SUPP-ART CLASSES/WKSHI	3,204.61	8,679.68	3,339.87	6,188.00	6,500.00	312.00	5.04%
01-626-531103	OPER SUPP-COMM THEATRE	11,184.20	3,903.43	9,474.28	4,225.00	8,816.00	4,591.00	108.66%
01-626-531104	OPER SUPP-TEEN THEATRE	16,779.54	4,452.04	12,709.46	12,355.00	14,602.00	2,247.00	18.19%
01-626-531105	OPER SUPP-PERF CLASSES	6,682.38	1,184.39	5,255.25	4,830.00	2,225.00	-2,605.00	-53.93%
01-626-531106	OPER SUPP-COMM CHOURUS	2,216.50	3,813.12	1,877.32	3,375.00	3,475.00	100.00	2.96%
01-626-531107	OPER SUPP-CHILD THEATRE	9,239.16	6,234.98	7,597.95	9,847.00	25,564.00	15,717.00	159.61%
01-626-531108	OPER SUPP-ARTS IN EDUCATION	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00%
01-626-531109	OPER SUPP-YOUTH CHORUS & C	806.16	1,702.37	2,880.20	835.00	3,335.00	2,500.00	299.40%
01-626-531110	OFFICE SUPPLIES	3,852.44	3,643.37	4,331.75	4,000.00	4,500.00	500.00	12.50%
01-626-531111	OPER SUPP-CTON BALLET	14,105.57	5,645.21	9,741.19	13,690.00	19,150.00	5,460.00	39.88%
01-626-531112	OPER SUPP-GALLERY EXHIBITION	1,962.46	1,773.36	4,143.83	11,799.00	6,085.00	-5,714.00	-48.43%
01-626-531113	OPER SUPP-CARROLL SYM ORCH	793.24	12.88	261.89	575.00	4,646.00	4,071.00	708.00%
01-626-531114	OPER SUPP-PUPPETRY ARTS	616.45	0.00	1,770.86	1,700.00	1,200.00	-500.00	-29.41%
01-626-531115	OPER SUPP-THEATRE	0.00	7,194.93	19,926.47	16,040.00	12,965.00	-3,075.00	-19.17%
01-626-531125	PRINT-COMMUNITY CHORUS	1,582.05	0.00	0.00	0.00	0.00	0.00	0.00%
01-626-531127	PRINT-CARROLLTON BALLET	423.85	0.00	0.00	0.00	0.00	0.00	0.00%
01-626-531129	PRINT-CARROLL SYM ORCH	0.00	49.24	0.00	0.00	0.00	0.00	0.00%
01-626-531130	CLEANING SUPPLIES	3,506.86	1,916.13	1,590.17	4,900.00	4,900.00	0.00	0.00%
01-626-531220	NATURAL GAS	0.00	147.10	419.53	700.00	700.00	0.00	0.00%
01-626-531230	ELECTRICITY	75,074.81	61,770.50	56,028.64	85,000.00	85,000.00	0.00	0.00%
01-626-531270	GASOLINE, OIL, ETC.	0.00	0.00	43.63	0.00	0.00	0.00	0.00%
01-626-531610	NON-MOTORIZED EQUIPMENT	0.00	41,132.50	0.00	0.00	0.00	0.00	0.00%
01-626-531630	ACCOUNTABLE FF&E	1,941.76	1,120.00	558.63	0.00	0.00	0.00	0.00%
01-626-531710	NON-OPERATING SUPPLIES	0.00	525.97	21.02	0.00	0.00	0.00	0.00%
	Total ExpClass: 53 - SUPPLIES:	**169,464.99**	**155,508.82**	**147,917.74**	**191,409.00**	**205,763.00**	**14,354.00**	**7.50%**
ExpClass: 54 - CAPITAL OUTLAY								
01-626-541300	BUILDING & BLDG IMPROV	77,149.00	19,500.00	0.00	0.00	0.00	0.00	0.00%
01-626-542500	OTHER NON-MOTORIZED EQUIP	36,318.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total ExpClass: 54 - CAPITAL OUTLAY:	**113,467.00**	**19,500.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Dept: 626 - RECREATION - ARTS:	**1,026,258.95**	**950,991.14**	**962,709.38**	**1,168,723.00**	**1,139,785.00**	**-28,938.00**	**-2.48%**

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 627 - RECREATION - ATHLETICS								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-627-511100	SALARIES	394,425.48	451,930.35	486,670.35	460,356.00	479,097.00	18,741.00	4.07%
01-627-511110	SALARIES-PART TIME	176,815.53	120,179.22	142,207.34	252,862.00	275,656.00	22,794.00	9.01%
01-627-512100	GROUP INSURANCE	118,773.56	92,781.67	101,658.21	99,040.00	99,870.00	830.00	0.84%
01-627-512200	SOCIAL SECURITY	34,413.10	32,956.26	37,790.40	44,219.00	45,285.00	1,066.00	2.41%
01-627-512210	MEDICARE	8,048.34	7,707.87	8,838.06	10,341.00	10,591.00	250.00	2.42%
01-627-512400	GMEBS RETIREMENT	40,874.76	42,781.22	69,290.56	74,348.00	45,909.00	-28,439.00	-38.25%
01-627-512700	WORKER'S COMPENSATION	9,005.50	5,303.50	17,723.08	11,841.00	11,841.00	0.00	0.00%
01-627-512900	UNIFORMS	895.46	636.18	0.00	3,476.00	6,000.00	2,524.00	72.61%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFI...		**783,251.73**	**754,276.27**	**864,178.00**	**956,483.00**	**974,249.00**	**17,766.00**	**1.86%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-627-523500	TRAVEL/TRAINING	5,626.86	2,305.37	2,364.12	20,396.00	13,217.00	-7,179.00	-35.20%
01-627-523600	DUES& SUBSCRIPTIONS	1,633.00	3,689.00	-280.00	2,344.00	1,892.00	-452.00	-19.28%
01-627-523850	CONT LABOR-OTHER	3,454.00	2,014.00	1,827.10	5,400.00	8,376.00	2,976.00	55.11%
01-627-523851	CONT LABOR-FOOTBALL	3,168.00	3,737.00	1,672.00	5,050.00	5,050.00	0.00	0.00%
01-627-523852	CONT LABOR-BASKETBALL	12,236.30	6,666.10	1,464.40	16,700.00	10,400.00	-6,300.00	-37.72%
01-627-523853	CONT LABOR-BASEBALL	2,420.00	0.00	170.00	4,888.00	6,088.00	1,200.00	24.55%
01-627-523854	CONT LABOR-AQUATICS	38,425.00	44,659.17	40,404.80	38,400.00	56,300.00	17,900.00	46.61%
01-627-523855	CONT LABOR-WEST CARROLLTO	0.00	0.00	0.00	2,370.00	4,050.00	1,680.00	70.89%
01-627-523856	CONT LABOR-ADULT PROG	200.00	0.00	0.00	0.00	2,400.00	2,400.00	0.00%
01-627-523858	CONT LABOR-BLUEFINS-HOME M	250.00	500.00	0.00	3,525.00	3,525.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**67,413.16**	**63,570.64**	**47,622.42**	**99,073.00**	**111,298.00**	**12,225.00**	**12.34%**
ExpClass: 53 - SUPPLIES								
01-627-531100	OPER SUPP-OTHER	16,583.23	26,165.86	19,147.38	20,685.00	20,685.00	0.00	0.00%
01-627-531101	OPER SUPP-FOOTBALL	7,290.00	17,456.07	20,346.11	19,085.00	20,291.00	1,206.00	6.32%
01-627-531102	OPER SUPP-BASKETBALL	6,387.37	5,775.47	18,199.08	6,265.00	6,265.00	0.00	0.00%
01-627-531103	OPER SUPP-BASEBALL	6,629.17	0.00	0.00	3,120.00	3,300.00	180.00	5.77%
01-627-531104	OPER SUPP-CONCESSIONS	659.75	102.34	0.00	7,000.00	8,000.00	1,000.00	14.29%
01-627-531105	OPER SUPP-AQUATICS	5,450.73	13,894.56	5,515.34	17,151.00	19,551.00	2,400.00	13.99%
01-627-531106	OPER SUPP-WEST CARROLLTON	853.27	0.00	0.00	6,672.00	6,672.00	0.00	0.00%
01-627-531107	OPER SUPP-ADULT PROGRAMS	645.38	0.00	0.00	500.00	2,100.00	1,600.00	320.00%
01-627-531108	OPER SUPP-BLUEFINS-GENERAL	20,806.13	11,036.55	9,213.46	30,000.00	38,912.00	8,912.00	29.71%
01-627-531109	OPER SUPP-BLUEFINS-HOME ME	2,027.18	121.00	762.82	18,000.00	18,000.00	0.00	0.00%
01-627-531110	OPER SUPP-BLUEFINS-AWAY ME	13,694.78	4,362.50	11,122.00	14,998.00	14,998.00	0.00	0.00%
01-627-531120	PRINTING/BINDING	20.00	0.00	786.95	2,495.00	0.00	-2,495.00	-100.00%
Total ExpClass: 53 - SUPPLIES:		**81,046.99**	**78,914.35**	**85,093.14**	**145,971.00**	**158,774.00**	**12,803.00**	**8.77%**
Total Dept: 627 - RECREATION - ATHLETICS:		**931,711.88**	**896,761.26**	**996,893.56**	**1,201,527.00**	**1,244,321.00**	**42,794.00**	**3.56%**

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 754 - CARROLLTON CVB								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-754-511100	SALARIES	69,881.37	98,713.32	85,573.96	103,733.00	103,638.00	-95.00	-0.09%
01-754-512100	GROUP INSURANCE	22,484.11	28,882.22	24,974.42	31,000.00	14,376.00	-16,624.00	-53.63%
01-754-512200	SOCIAL SECURITY	3,955.62	5,746.90	5,007.22	6,431.00	6,218.00	-213.00	-3.31%
01-754-512210	MEDICARE	925.07	1,344.01	1,171.04	1,504.00	1,454.00	-50.00	-3.32%
01-754-512400	GMEBS	4,577.64	11,042.42	25,861.57	26,996.00	9,963.00	-17,033.00	-63.09%
01-754-512700	WORKER'S COMPENSATION	1,238.00	1,078.00	1,003.00	2,601.00	2,601.00	0.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFI...		**103,061.81**	**146,806.87**	**143,591.21**	**172,265.00**	**138,250.00**	**-34,015.00**	**-19.75%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-754-521200	PROFESSIONAL SERVICES	27,878.59	16,750.00	18,517.99	24,110.00	20,100.00	-4,010.00	-16.63%
01-754-523200	COMMUNICATIONS	0.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00%
01-754-523210	POSTAGE	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
01-754-523300	ADVERTISING/PUBLICITY	65,766.25	38,025.58	95,272.76	65,515.00	70,565.00	5,050.00	7.71%
01-754-523500	TRAVEL/TRAINING	550.65	682.40	432.13	2,000.00	2,000.00	0.00	0.00%
01-754-523600	DUES & SUBSCRIPTIONS	840.00	840.00	752.00	2,275.00	2,275.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**95,035.49**	**56,297.98**	**114,974.88**	**96,000.00**	**97,040.00**	**1,040.00**	**1.08%**
ExpClass: 53 - SUPPLIES								
01-754-531110	OFFICE SUPPLIES	5,349.41	0.00	639.10	3,200.00	3,200.00	0.00	0.00%
01-754-531120	PRINTING/BINDING	43,931.95	10,008.61	16,477.02	141,410.00	141,410.00	0.00	0.00%
01-754-531220	NATURAL GAS	830.76	750.40	422.08	3,090.00	0.00	-3,090.00	-100.00%
01-754-531230	ELECTRICITY	2,633.11	1,249.12	690.77	2,050.00	0.00	-2,050.00	-100.00%
01-754-531700	MISCELLANEOUS	2,059.78	40.00	40.00	5,350.00	5,350.00	0.00	0.00%
Total ExpClass: 53 - SUPPLIES:		**54,805.01**	**12,048.13**	**18,268.97**	**155,100.00**	**149,960.00**	**-5,140.00**	**-3.31%**
Total Dept: 754 - CARROLLTON CVB:		**252,902.31**	**215,152.98**	**276,835.06**	**423,365.00**	**385,250.00**	**-38,115.00**	**-9.00%**
Total Expense:		**26,496,873.32**	**29,042,416.14**	**27,271,052.19**	**30,999,595.00**	**32,082,579.00**	**1,082,984.00**	**3.49%**
Total Fund: 01 - GENERAL FUND:		**803,127.78**	**2,076,642.12**	**-727,099.85**	**0.00**	**0.00**	**0.00**	**0.00%**

CITY OF CARROLLTON
WATER AND SEWER FUND
FISCAL YEAR 2022-2023

REVENUES:	
Water Fees	$ 10,000,000
Sewer Fees	$ 6,300,000
Water & Sewer Taps	$ 1,000,000
Other Fees / Miscellaneous	$ 1,239,300
Fund Balance Allocation	$ 939,584
TOTAL REVENUES	**$19,478,884**

EXPENDITURES:	
General Operations	$ 320,017
Water Filter Plant	$ 4,240,065
Systems Upkeep	$ 3,578,683
Wastewater Treatment Plant	$ 3,781,708
Water Support / Meters	$ 591,853
Debt Service	$ 760,880
Facilities Maintenance	$ 744,010
Intergovernmental	$ 5,461,668
TOTAL EXPENDITURES	**$ 19,478,884**

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 02 - WATER & SEWER								
Revenue								
02-336060	UWG INFRASTRUCTURE REIMB	37,282.74	63,229.48	0.00	0.00	0.00	0.00	0.00%
02-344210	WATER SALES	8,527,419.76	8,587,206.55	8,341,601.71	9,000,000.00	10,000,000.00	1,000,000.00	11.11%
02-344220	SEWER FEES	5,232,241.30	5,353,527.77	5,287,324.83	5,500,000.00	6,300,000.00	800,000.00	14.55%
02-344230	WATER & SEWER TAPS	2,533,185.00	1,037,835.00	1,155,475.00	700,000.00	1,000,000.00	300,000.00	42.86%
02-344240	SUR CHARGE/DUMPING FEES	841,384.03	1,001,451.45	728,294.12	900,000.00	800,000.00	-100,000.00	-11.11%
02-344250	PENALTY REVENUE	189,102.40	215,418.05	222,651.38	235,000.00	270,000.00	35,000.00	14.89%
02-361000	INTEREST	20,633.82	8,639.53	2,820.16	5,000.00	5,000.00	0.00	0.00%
02-382000	RENTS	120,353.62	126,371.30	132,689.86	132,000.00	139,300.00	7,300.00	5.53%
02-389000	MISCELLANEOUS	46,183.56	3,612.17	1,615.38	25,000.00	25,000.00	0.00	0.00%
02-391200	INTERFUND OPERATING TRANSF	0.00	0.00	18,838.75	0.00	0.00	0.00	0.00%
02-392100	SALE OF FIXED ASSETS/AUCTION	17,150.00	4,061.16	0.00	0.00	0.00	0.00	0.00%
02-392200	INSURANCE REIMBURSEMENTS	0.00	0.00	12,169.00	0.00	0.00	0.00	0.00%
02-393500	GMA LEASE POOL PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-393600	FUND BALANCE APPROPRIATION	0.00	0.00	0.00	1,774,645.00	939,584.00	-835,061.00	-47.06%
	Total Revenue:	**17,564,936.23**	**16,401,352.46**	**15,903,480.19**	**18,271,645.00**	**19,478,884.00**	**1,207,239.00**	**6.61%**

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Expense								
Dept: 401 - GENERAL OPERATIONS								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
02-401-511100	SALARIES	123,384.99	100,942.09	79,976.22	233,277.00	99,724.00	-133,553.00	-57.25%
02-401-512100	GROUP INSURANCE	51,947.33	35,258.99	23,017.87	53,433.00	16,507.00	-36,926.00	-69.11%
02-401-512200	SOCIAL SECURITY	7,106.92	5,841.94	4,753.99	14,463.00	5,983.00	-8,480.00	-58.63%
02-401-512210	MEDICARE	1,661.93	1,366.29	1,111.83	3,382.00	1,399.00	-1,983.00	-58.63%
02-401-512400	GMEBS RETIREMENT	15,433.97	9,844.78	26,050.53	27,679.00	9,372.00	-18,307.00	-66.14%
02-401-512600	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00%
02-401-512700	WORKER'S COMPENSATION	795.50	429.00	152.00	390.00	390.00	0.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFI...		**200,330.64**	**153,683.09**	**135,062.44**	**334,624.00**	**135,375.00**	**-199,249.00**	**-59.54%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
02-401-521200	PROFESSIONAL SERVICES	125,000.00	166,621.05	167,316.80	160,000.00	180,000.00	20,000.00	12.50%
02-401-522200	VEHICLE OPERATIONS	827.44	199.86	0.00	0.00	0.00	0.00	0.00%
02-401-522210	R&M-EQUIPMENT	662.31	-226.50	0.00	0.00	0.00	0.00	0.00%
02-401-523100	INSURANCE	5,458.72	3,318.05	0.00	3,468.00	3,642.00	174.00	5.02%
02-401-523200	COMMUNICATIONS	1,334.99	1,372.57	1,141.34	1,000.00	1,000.00	0.00	0.00%
02-401-523500	TRAVEL/TRAINING	670.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-401-523600	DUES & SUBSCRIPTIONS	360.00	452.60	0.00	0.00	0.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**134,313.46**	**171,737.63**	**168,458.14**	**164,468.00**	**184,642.00**	**20,174.00**	**12.27%**
ExpClass: 53 - SUPPLIES								
02-401-531100	OPERATING SUPPLIES & EQUIPN	1,073.17	5,321.00	0.00	0.00	0.00	0.00	0.00%
02-401-531700	MISCELLANEOUS	0.00	0.00	208.16	0.00	0.00	0.00	0.00%
Total ExpClass: 53 - SUPPLIES:		**1,073.17**	**5,321.00**	**208.16**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Dept: 401 - GENERAL OPERATIONS:		**335,717.27**	**330,741.72**	**303,728.74**	**499,092.00**	**320,017.00**	**-179,075.00**	**-35.88%**

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 402 - WATER FILTER PLANT								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
02-402-511100	SALARIES	552,891.26	526,117.11	434,550.38	578,898.00	675,707.00	96,809.00	16.72%
02-402-511300	SALARIES-OVERTIME	56,356.57	55,735.01	42,901.18	55,656.00	64,937.00	9,281.00	16.68%
02-402-512100	GROUP INSURANCE	107,340.02	104,615.96	84,632.24	138,453.00	132,716.00	-5,737.00	-4.14%
02-402-512200	SOCIAL SECURITY	35,987.55	34,911.46	28,817.91	39,342.00	44,439.00	5,097.00	12.96%
02-402-512210	MEDICARE	8,416.55	8,164.83	6,739.69	9,201.00	10,393.00	1,192.00	12.96%
02-402-512400	GMEBS RETIREMENT	55,426.66	41,791.25	96,219.96	106,307.00	71,431.00	-34,876.00	-32.81%
02-402-512700	WORKER'S COMPENSATION	21,366.21	16,688.50	16,804.00	43,269.00	43,269.00	0.00	0.00%
02-402-512900	UNIFORMS	6,323.75	4,970.34	4,603.88	5,660.00	5,820.00	160.00	2.83%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFI...		**844,108.57**	**792,994.46**	**715,269.24**	**976,786.00**	**1,048,712.00**	**71,926.00**	**7.36%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
02-402-521200	PROFESSIONAL SERVICES	56,089.50	28,320.00	31,658.08	64,200.00	77,200.00	13,000.00	20.25%
02-402-522200	VEHICLE OPERATIONS	2,957.53	1,225.28	616.62	4,200.00	4,400.00	200.00	4.76%
02-402-522210	R&M-EQUIPMENT	72,897.07	77,975.01	83,166.23	111,563.00	111,563.00	0.00	0.00%
02-402-522220	R&M-BUILDINGS	22,825.43	19,464.68	23,853.10	41,600.00	41,600.00	0.00	0.00%
02-402-522230	R&M-TANKS	129,667.78	136,763.27	194,515.18	161,200.00	498,341.00	337,141.00	209.14%
02-402-522240	R&M-GROUNDS	14,714.13	17,211.08	21,235.19	23,978.00	27,572.00	3,594.00	14.99%
02-402-522250	R&M- RESERVOIR	19,064.99	48,434.70	41,590.60	77,100.00	131,165.00	54,065.00	70.12%
02-402-522260	R&M MEMBRANE	4,848.72	44,232.99	38,179.48	80,000.00	80,000.00	0.00	0.00%
02-402-522320	RENTS/OPERATING LEASES	0.00	0.00	0.00	6,000.00	1,000.00	-5,000.00	-83.33%
02-402-523100	INSURANCE	28,852.74	23,230.32	0.00	24,282.00	25,496.00	1,214.00	5.00%
02-402-523200	COMMUNICATIONS	19,961.10	20,004.29	15,841.28	23,000.00	23,000.00	0.00	0.00%
02-402-523210	POSTAGE	-753.03	0.00	0.00	1,500.00	1,500.00	0.00	0.00%
02-402-523300	ADVERTISING/PUBLICITY	4,090.58	1,687.23	0.00	5,000.00	5,000.00	0.00	0.00%
02-402-523500	TRAVEL/TRAINING	5,343.82	1,893.64	3,263.40	9,200.00	9,200.00	0.00	0.00%
02-402-523600	DUES & SUBSCRIPTIONS	3,646.00	6,928.27	4,728.26	4,131.00	4,463.00	332.00	8.04%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**384,206.36**	**427,370.76**	**458,647.42**	**636,954.00**	**1,041,500.00**	**404,546.00**	**63.51%**
ExpClass: 53 - SUPPLIES								
02-402-531100	OPERATING SUPPLIES & EQUIPM	7,867.35	4,430.25	2,874.99	15,500.00	15,500.00	0.00	0.00%
02-402-531110	OFFICE SUPPLIES	367.99	751.43	1,242.12	1,300.00	1,300.00	0.00	0.00%
02-402-531120	PRINTING/BINDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-402-531130	CLEANING & LAB SUPPLIES	44,497.59	59,382.88	43,824.26	57,552.00	69,062.00	11,510.00	20.00%
02-402-531140	CHEMICALS	336,713.77	407,512.74	343,549.57	415,800.00	667,203.00	251,403.00	60.46%
02-402-531220	NATURAL GAS	7,536.40	8,255.43	10,774.19	7,000.00	12,000.00	5,000.00	71.43%
02-402-531230	ELECTRICITY	375,356.94	302,504.90	318,445.51	400,000.00	400,000.00	0.00	0.00%
02-402-531270	GASOLINE, OIL, ETC.	2,693.86	3,278.54	4,156.20	6,000.00	6,000.00	0.00	0.00%
02-402-531700	MISCELLANEOUS	467.46	666.51	376.02	1,000.00	1,000.00	0.00	0.00%

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
02-402-531710	NON-OPERATING SUPPLIES	4,409.88	3,101.59	2,774.14	5,000.00	5,000.00	0.00	0.00%
	Total ExpClass: 53 - SUPPLIES:	**779,911.24**	**789,884.27**	**728,017.00**	**909,152.00**	**1,177,065.00**	**267,913.00**	**29.47%**
ExpClass: 54 - CAPITAL OUTLAY								
02-402-541400	INFRASTRUCTURE-WATER/SEWE	29,352.00	0.00	76,970.01	465,850.00	932,788.00	466,938.00	100.23%
02-402-542200	MOTOR VEHICLES	0.00	0.00	0.00	0.00	40,000.00	40,000.00	0.00%
02-402-542400	COMPUTER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total ExpClass: 54 - CAPITAL OUTLAY:	**29,352.00**	**0.00**	**76,970.01**	**465,850.00**	**972,788.00**	**506,938.00**	**108.82%**
	Total Dept: 402 - WATER FILTER PLANT:	**2,037,578.17**	**2,010,249.49**	**1,978,903.67**	**2,988,742.00**	**4,240,065.00**	**1,251,323.00**	**41.87%**

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 403 - SYSTEMS UPKEEP								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
02-403-511100	SALARIES	695,778.48	675,050.65	634,900.41	764,935.00	884,555.00	119,620.00	15.64%
02-403-511300	SALARIES-OVERTIME	42,735.61	42,064.39	32,221.52	74,564.00	84,655.00	10,091.00	13.53%
02-403-512100	GROUP INSURANCE	184,232.82	179,945.93	185,413.71	238,450.00	230,620.00	-7,830.00	-3.28%
02-403-512200	SOCIAL SECURITY	43,125.51	41,664.46	39,109.10	52,048.00	58,153.00	6,105.00	11.73%
02-403-512210	MEDICARE	10,085.99	9,744.19	9,146.49	12,172.00	13,600.00	1,428.00	11.73%
02-403-512400	GMEBS RETIREMENT	70,147.82	58,395.11	128,385.54	140,796.00	93,121.00	-47,675.00	-33.86%
02-403-512700	WORKER'S COMPENSATION	20,949.38	11,947.30	4,418.97	10,772.00	10,772.00	0.00	0.00%
02-403-512900	UNIFORMS	4,361.54	1,838.46	4,929.75	16,150.00	17,000.00	850.00	5.26%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFI...		**1,071,417.15**	**1,020,650.49**	**1,038,525.49**	**1,309,887.00**	**1,392,476.00**	**82,589.00**	**6.31%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
02-403-521200	PROFESSIONAL SERVICES	0.00	0.00	502.29	0.00	0.00	0.00	0.00%
02-403-522200	VEHICLE OPERATIONS	56,361.06	41,814.30	23,817.07	45,000.00	50,000.00	5,000.00	11.11%
02-403-522210	R&M EQUIPMENT	32,798.60	26,661.10	37,642.32	35,000.00	50,000.00	15,000.00	42.86%
02-403-522220	R&M-BUILDINGS	1,748.90	7,472.73	428.65	15,000.00	35,000.00	20,000.00	133.33%
02-403-522320	RENTS/OPERATING LEASES	42.11	359.96	0.00	5,000.00	5,000.00	0.00	0.00%
02-403-523100	INSURANCE	49,783.04	39,823.21	0.00	41,626.00	43,707.00	2,081.00	5.00%
02-403-523200	COMMUNICATIONS	9,106.49	11,045.67	10,713.41	13,000.00	13,000.00	0.00	0.00%
02-403-523500	TRAVEL/TRAINING	1,807.30	0.00	0.00	0.00	0.00	0.00	0.00%
02-403-523600	DUES & SUBSCRIPTIONS	5,351.95	5,541.42	6,843.80	8,500.00	8,500.00	0.00	0.00%
02-403-523850	CONTRACT LABOR	513,434.30	344,819.97	280,852.95	375,000.00	375,000.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**670,433.75**	**477,538.36**	**360,800.49**	**538,126.00**	**580,207.00**	**42,081.00**	**7.82%**
ExpClass: 53 - SUPPLIES								
02-403-531100	OPERATING SUPPLIES & EQUIPM	291,760.66	364,372.40	251,258.06	400,000.00	400,000.00	0.00	0.00%
02-403-531220	NATURAL GAS	3,707.81	3,514.98	2,897.97	5,000.00	5,000.00	0.00	0.00%
02-403-531230	ELECTRICITY	8,164.18	6,538.55	6,621.09	10,000.00	10,000.00	0.00	0.00%
02-403-531270	GASOLINE, OIL, ETC.	37,017.40	45,162.09	38,481.43	50,000.00	50,000.00	0.00	0.00%
02-403-531600	MOTORIZED EQUIPMENT	0.00	0.00	3,075.67	22,000.00	22,000.00	0.00	0.00%
02-403-531610	NON-MOTORIZED EQUIPMENT	0.00	0.00	0.00	17,900.00	10,000.00	-7,900.00	-44.13%
02-403-531700	MISCELLANEOUS	125.00	157.33	1,559.87	3,000.00	3,000.00	0.00	0.00%
02-403-531710	NON-OPERATING SUPPLIES	864.36	2,382.63	1,512.54	15,000.00	15,000.00	0.00	0.00%
Total ExpClass: 53 - SUPPLIES:		**341,639.41**	**422,127.98**	**305,406.63**	**522,900.00**	**515,000.00**	**-7,900.00**	**-1.51%**
ExpClass: 54 - CAPITAL OUTLAY								
02-403-541300	BLDG & BLDG IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-403-541400	INFRASTRUCTURE-WATER/SEWE	7,878.20	0.00	1,220,556.85	1,000,000.00	1,000,000.00	0.00	0.00%
02-403-542100	MOTORIZED-HEAVY EQUIPMENT	0.00	0.00	0.00	31,000.00	45,500.00	14,500.00	46.77%
02-403-542200	MOTOR VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
02-403-542500	OTHER NON-MOTORIZED EQUIP	0.00	0.00	0.00	34,500.00	45,500.00	11,000.00	31.88%
	Total ExpClass: 54 - CAPITAL OUTLAY:	**7,878.20**	**0.00**	**1,220,556.85**	**1,065,500.00**	**1,091,000.00**	**25,500.00**	**2.39%**
	Total Dept: 403 - SYSTEMS UPKEEP:	**2,091,368.51**	**1,920,316.83**	**2,925,289.46**	**3,436,413.00**	**3,578,683.00**	**142,270.00**	**4.14%**

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 404 - WASTEWATER TREATMENT								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
02-404-511100	SALARIES	831,318.35	855,810.45	832,500.75	936,504.00	1,047,060.00	110,556.00	11.81%
02-404-511300	SALARIES-OVERTIME	40,154.73	46,035.20	42,479.07	63,732.00	100,906.00	37,174.00	58.33%
02-404-512100	GROUP INSURANCE	121,322.45	140,261.83	141,826.23	164,427.00	213,669.00	49,242.00	29.95%
02-404-512200	SOCIAL SECURITY	51,740.27	53,712.70	52,502.98	62,014.00	68,878.00	6,864.00	11.07%
02-404-512210	MEDICARE	12,100.54	12,561.92	12,278.87	14,503.00	16,109.00	1,606.00	11.07%
02-404-512400	GMEBS RETIREMENT	67,738.02	64,075.46	155,601.36	171,729.00	110,996.00	-60,733.00	-35.37%
02-404-512700	WORKER'S COMPENSATION	7,625.50	6,977.05	7,086.00	18,223.00	18,223.00	0.00	0.00%
02-404-512900	UNIFORMS	5,585.41	3,773.79	4,388.76	7,840.00	9,695.00	1,855.00	23.66%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFI...		**1,137,585.27**	**1,183,208.40**	**1,248,664.02**	**1,438,972.00**	**1,585,536.00**	**146,564.00**	**10.19%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
02-404-521200	PROFESSIONAL SERVICES	79,431.26	147,981.70	47,081.90	115,000.00	115,000.00	0.00	0.00%
02-404-522200	VEHICLE OPERATIONS	15,647.38	36,000.01	13,872.22	26,320.00	29,275.00	2,955.00	11.23%
02-404-522210	R&M EQUIPMENT	94,354.78	95,943.57	92,957.25	200,000.00	200,000.00	0.00	0.00%
02-404-522220	R&M-BUILDINGS	11,225.84	7,170.36	7,318.50	43,000.00	90,000.00	47,000.00	109.30%
02-404-522240	R&M-GROUNDS	26,555.63	25,573.78	33,895.19	53,650.00	94,000.00	40,350.00	75.21%
02-404-522320	RENTS/OPERATING LEASES	2,108.69	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
02-404-523100	INSURANCE	40,669.41	33,185.78	0.00	34,688.00	36,422.00	1,734.00	5.00%
02-404-523200	COMMUNICATIONS	24,198.48	23,836.19	28,972.72	25,000.00	35,000.00	10,000.00	40.00%
02-404-523210	POSTAGE	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
02-404-523300	ADVERTISING/PUBLICITY	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
02-404-523500	TRAVEL/TRAINING	1,606.00	1,228.00	784.00	2,000.00	2,000.00	0.00	0.00%
02-404-523600	DUES & SUBSCRIPTIONS	1,121.50	2,453.00	337.00	2,000.00	2,000.00	0.00	0.00%
02-404-523850	CONTRACT LABOR	10,400.00	0.00	0.00	31,000.00	31,000.00	0.00	0.00%
02-404-523910	LANDFILL FEES	187,832.18	188,023.75	131,297.50	200,000.00	200,000.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**495,151.15**	**561,396.14**	**356,516.28**	**734,858.00**	**836,897.00**	**102,039.00**	**13.89%**
ExpClass: 53 - SUPPLIES								
02-404-531100	OPERATING SUPPLIES & EQUIPM	25,022.63	41,322.03	41,121.83	37,275.00	50,500.00	13,225.00	35.48%
02-404-531110	OFFICE SUPPLIES	2,685.00	2,267.73	5,061.79	4,000.00	4,615.00	615.00	15.38%
02-404-531120	PRINTING/BINDING	1,260.00	1,032.00	537.00	1,540.00	1,510.00	-30.00	-1.95%
02-404-531130	CLEANING & LAB SUPPLIES	18,964.33	15,493.62	14,331.35	20,800.00	26,200.00	5,400.00	25.96%
02-404-531140	CHEMICALS	96,579.24	134,002.76	109,725.58	145,000.00	165,000.00	20,000.00	13.79%
02-404-531220	NATURAL GAS	640.34	1,538.81	746.87	13,000.00	3,000.00	-10,000.00	-76.92%
02-404-531230	ELECTRICITY	674,557.64	539,728.51	466,287.59	680,000.00	680,000.00	0.00	0.00%
02-404-531270	GASOLINE, OIL, ETC.	22,166.57	22,904.68	20,206.85	50,000.00	63,400.00	13,400.00	26.80%
02-404-531630	ACCOUNTABLE FF&E	0.00	0.00	0.00	0.00	15,000.00	15,000.00	0.00%
02-404-531700	MISCELLANEOUS	102.00	451.99	689.99	1,000.00	1,000.00	0.00	0.00%

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
02-404-531710	NON-OPERATING SUPPLIES	9,880.11	10,870.08	6,485.20	10,625.00	11,050.00	425.00	4.00%
	Total ExpClass: 53 - SUPPLIES:	**851,857.86**	**769,612.21**	**665,194.05**	**963,240.00**	**1,021,275.00**	**58,035.00**	**6.02%**
ExpClass: 54 - CAPITAL OUTLAY								
02-404-541300	BUILDING & BUILDING IMP.	0.00	0.00	87,045.00	343,750.00	200,000.00	-143,750.00	-41.82%
02-404-542100	MOTORIZED-HEAVY EQUIPMENT	0.00	0.00	0.00	0.00	98,000.00	98,000.00	0.00%
02-404-542200	MOTOR VEHICLES	0.00	0.00	0.00	0.00	40,000.00	40,000.00	0.00%
02-404-542500	OTHER NON-MOTORIZED EQUIP	43,085.80	0.00	0.00	0.00	0.00	0.00	0.00%
	Total ExpClass: 54 - CAPITAL OUTLAY:	**43,085.80**	**0.00**	**87,045.00**	**343,750.00**	**338,000.00**	**-5,750.00**	**-1.67%**
	Total Dept: 404 - WASTEWATER TREATMENT:	**2,527,680.08**	**2,514,216.75**	**2,357,419.35**	**3,480,820.00**	**3,781,708.00**	**300,888.00**	**8.64%**

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 405 - METERING/WATER SUPPORT								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
02-405-511100	SALARIES	301,273.59	287,748.27	280,552.29	309,221.00	329,529.00	20,308.00	6.57%
02-405-511300	SALARIES-OVERTIME	279.12	141.03	518.20	0.00	0.00	0.00	0.00%
02-405-512100	GROUP INSURANCE	68,378.69	65,146.85	55,448.69	79,000.00	68,881.00	-10,119.00	-12.81%
02-405-512200	SOCIAL SECURITY	17,165.78	17,060.80	16,584.95	19,171.00	19,772.00	601.00	3.13%
02-405-512210	MEDICARE	4,014.48	3,989.86	3,878.63	4,483.00	4,624.00	141.00	3.15%
02-405-512400	GMEBS RETIREMENT	28,114.96	21,394.77	55,310.37	59,758.00	31,552.00	-28,206.00	-47.20%
02-405-512700	WORKER'S COMPENSATION	3,229.00	3,374.00	4,212.00	10,853.00	10,853.00	0.00	0.00%
02-405-512900	UNIFORMS	1,294.16	809.70	746.98	1,500.00	1,500.00	0.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFI...		**423,749.78**	**399,665.28**	**417,252.11**	**483,986.00**	**466,711.00**	**-17,275.00**	**-3.57%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
02-405-522200	VEHICLE OPERATIONS	6,432.12	2,608.36	4,637.87	2,000.00	5,000.00	3,000.00	150.00%
02-405-522210	R&M EQUIPMENT	5,147.10	32,934.02	2,597.32	15,000.00	15,000.00	0.00	0.00%
02-405-523100	INSURANCE	4,105.92	3,318.05	0.00	3,468.00	3,642.00	174.00	5.02%
02-405-523200	COMMUNICATIONS	1,008.82	3,421.90	1,568.16	4,500.00	4,500.00	0.00	0.00%
02-405-523210	POSTAGE	43,746.46	44,052.06	39,033.82	45,000.00	45,000.00	0.00	0.00%
02-405-523850	CONTRACT LABOR	0.00	9,600.00	0.00	0.00	0.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**60,440.42**	**95,934.39**	**47,837.17**	**69,968.00**	**73,142.00**	**3,174.00**	**4.54%**
ExpClass: 53 - SUPPLIES								
02-405-531100	OPERATING SUPPLIES & EQUIPM	6,042.91	4,499.87	3,869.98	4,500.00	5,000.00	500.00	11.11%
02-405-531110	OFFICE SUPPLIES	1,145.95	2,121.72	1,683.98	0.00	0.00	0.00	0.00%
02-405-531120	PRINTING/BINDING	21,269.64	20,209.52	16,808.66	25,000.00	25,000.00	0.00	0.00%
02-405-531270	GASOLINE, OIL, ETC.	4,689.98	4,577.08	5,397.07	5,000.00	7,000.00	2,000.00	40.00%
02-405-531700	MISCELLANEOUS	182.35	0.00	0.00	0.00	0.00	0.00	0.00%
02-405-531710	NON-OPERATING SUPPLIES	906.42	0.00	48.38	0.00	0.00	0.00	0.00%
Total ExpClass: 53 - SUPPLIES:		**34,237.25**	**31,408.19**	**27,808.07**	**34,500.00**	**37,000.00**	**2,500.00**	**7.25%**
ExpClass: 54 - CAPITAL OUTLAY								
02-405-542400	COMPUTER EQUIPMENT	0.00	0.00	0.00	0.00	15,000.00	15,000.00	0.00%
Total ExpClass: 54 - CAPITAL OUTLAY:		**0.00**	**0.00**	**0.00**	**0.00**	**15,000.00**	**15,000.00**	**0.00%**
Total Dept: 405 - METERING/WATER SUPPORT:		**518,427.45**	**527,007.86**	**492,897.35**	**588,454.00**	**591,853.00**	**3,399.00**	**0.58%**

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 407 - DEBT SERVICE								
ExpClass: 55 - INTERFUND/INTER-DEPARTMENTAL CHARGES								
02-407-551000	INDIRECT COST ALLOCATION	1,232,172.00	1,189,980.00	1,054,119.80	1,264,879.00	1,336,837.00	71,958.00	5.69%
Total ExpClass: 55 - INTERFUND/INTER-DEPARTMENTAL CHARGES:		**1,232,172.00**	**1,189,980.00**	**1,054,119.80**	**1,264,879.00**	**1,336,837.00**	**71,958.00**	**5.69%**
ExpClass: 56 - DEPRECIATION AND AMORTIZATION								
02-407-561000	DEPRECIATION EXPENSE	2,402,223.05	2,468,521.28	0.00	0.00	0.00	0.00	0.00%
Total ExpClass: 56 - DEPRECIATION AND AMORTIZATION:		**2,402,223.05**	**2,468,521.28**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
ExpClass: 58 - DEBT SERVICE								
02-407-581100	REVENUE BOND PAYMENT	0.00	0.00	280,613.59	560,880.00	560,880.00	0.00	0.00%
02-407-581300	REVOLVING LOAN FUND	0.00	0.00	20,833.30	25,000.00	200,000.00	175,000.00	700.00%
02-407-582100	INTEREST EXPENSE	127,772.86	116,132.00	0.00	0.00	0.00	0.00	0.00%
Total ExpClass: 58 - DEBT SERVICE:		**127,772.86**	**116,132.00**	**301,446.89**	**585,880.00**	**760,880.00**	**175,000.00**	**29.87%**
ExpClass: 61 - OTHER FINANCING USES								
02-407-611000	OPERATING TRANSFERS	2,579,098.50	3,177,125.00	1,852,958.00	3,705,915.00	3,000,000.00	-705,915.00	-19.05%
02-407-611010	SALARY REIMB - GF	806,995.00	882,562.00	458,435.00	916,869.00	1,124,831.00	207,962.00	22.68%
Total ExpClass: 61 - OTHER FINANCING USES:		**3,386,093.50**	**4,059,687.00**	**2,311,393.00**	**4,622,784.00**	**4,124,831.00**	**-497,953.00**	**-10.77%**
Total Dept: 407 - DEBT SERVICE:		**7,148,261.41**	**7,834,320.28**	**3,666,959.69**	**6,473,543.00**	**6,222,548.00**	**-250,995.00**	**-3.88%**

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 408 - FACILITIES MAINTENANCE								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
02-408-511100	SALARIES	234,907.70	188,390.22	155,552.75	256,588.00	273,779.00	17,191.00	6.70%
02-408-511300	SALARIES-OVERTIME	6,123.89	5,100.11	6,115.83	24,132.00	26,378.00	2,246.00	9.31%
02-408-512100	GROUP INSURANCE	32,978.93	32,607.33	32,115.42	66,741.00	67,368.00	627.00	0.94%
02-408-512200	SOCIAL SECURITY	14,546.30	11,767.94	9,767.02	17,402.00	18,009.00	607.00	3.49%
02-408-512210	MEDICARE	3,401.98	2,752.30	2,284.19	4,070.00	4,212.00	142.00	3.49%
02-408-512400	GMEBS RETIREMENT	29,142.30	22,903.44	38,810.06	42,150.00	29,015.00	-13,135.00	-31.16%
02-408-512700	WORKER'S COMPENSATION	9,862.49	9,959.50	10,890.00	28,013.00	28,013.00	0.00	0.00%
02-408-512900	UNIFORMS	1,320.97	3,128.69	105.08	2,922.00	3,132.00	210.00	7.19%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFI...		**332,284.56**	**276,609.53**	**255,640.35**	**442,018.00**	**449,906.00**	**7,888.00**	**1.78%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
02-408-522200	VEHICLE OPERATIONS	2,978.85	10,229.46	3,823.11	11,200.00	11,200.00	0.00	0.00%
02-408-522210	R&M EQUIPMENT	117,497.12	72,303.17	62,835.41	154,500.00	164,100.00	9,600.00	6.21%
02-408-522220	R&M-BUILDINGS	4,575.18	10,397.18	3,423.26	9,000.00	9,000.00	0.00	0.00%
02-408-522240	R&M-GROUNDS	0.00	0.00	73.97	5,000.00	5,000.00	0.00	0.00%
02-408-522320	RENTS/OPERATING LEASES	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
02-408-523100	INSURANCE	24,378.99	27,856.93	41,555.16	20,813.00	21,854.00	1,041.00	5.00%
02-408-523200	COMMUNICATIONS	2,458.41	2,382.14	2,168.48	3,000.00	3,000.00	0.00	0.00%
02-408-523500	TRAVEL/TRAINING	0.00	1,300.00	0.00	1,600.00	1,600.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**151,888.55**	**124,468.88**	**113,879.39**	**206,113.00**	**216,754.00**	**10,641.00**	**5.16%**
ExpClass: 53 - SUPPLIES								
02-408-531100	OPERATING SUPPLIES & EQUIPN	10,640.12	9,129.74	3,327.66	24,500.00	19,000.00	-5,500.00	-22.45%
02-408-531110	OFFICE SUPPLIES	0.00	724.47	299.38	700.00	700.00	0.00	0.00%
02-408-531120	PRINTING/BINDING	0.00	0.00	0.00	500.00	400.00	-100.00	-20.00%
02-408-531140	CHEMICALS	989.77	4,657.50	34.99	6,000.00	6,000.00	0.00	0.00%
02-408-531220	NATURAL GAS	10,303.51	11,713.75	19,820.14	13,500.00	13,500.00	0.00	0.00%
02-408-531270	GASOLINE,OIL,ETC.	11,143.30	10,267.06	10,057.89	22,000.00	20,000.00	-2,000.00	-9.09%
02-408-531600	MOTORIZED EQUIPMENT	2,596.33	0.00	0.00	0.00	15,000.00	15,000.00	0.00%
02-408-531700	MISCELLANEOUS	0.00	0.00	133.92	750.00	750.00	0.00	0.00%
02-408-531710	NON-OPERATING SUPPLIES	459.76	388.09	0.00	2,000.00	2,000.00	0.00	0.00%
Total ExpClass: 53 - SUPPLIES:		**36,132.79**	**36,880.61**	**33,673.98**	**69,950.00**	**77,350.00**	**7,400.00**	**10.58%**
ExpClass: 54 - CAPITAL OUTLAY								
02-408-541300	BUILDINGS & BUILDING IMP	-14,268.00	0.00	0.00	86,500.00	0.00	-86,500.00	-100.00%

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
02-408-542500	OTHER NON-MOTORIZED EQUIP	33,650.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total ExpClass: 54 - CAPITAL OUTLAY:	**19,382.00**	**0.00**	**0.00**	**86,500.00**	**0.00**	**-86,500.00**	**-100.00%**
	Total Dept: 408 - FACILITIES MAINTENANCE:	**539,687.90**	**437,959.02**	**403,193.72**	**804,581.00**	**744,010.00**	**-60,571.00**	**-7.53%**
	Total Expense:	**15,198,720.79**	**15,574,811.95**	**12,128,391.98**	**18,271,645.00**	**19,478,884.00**	**1,207,239.00**	**6.61%**
	Total Fund: 02 - WATER & SEWER:	**2,366,215.44**	**826,540.51**	**3,775,088.21**	**0.00**	**0.00**	**0.00**	**0.00%**

CITY OF CARROLLTON
SANITATION FUND
FISCAL YEAR 2022-2023

REVENUES:	
Garbage / Landfill Fees	$ 5,850,000
Interest Income	$ 4,000
Fund Balance Allocation	$ 755,429
TOTAL REVENUES	**$ 6,609,429**

EXPENDITURES:	
Operation and Maintenance	$ 5,038,986
Intergovernmental	$ 1,570,443
TOTAL EXPENDITURES	**$ 6,609,429**

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 03 - SANITATION FUND								
Revenue								
03-344100	GARBAGE/LANDFILL FEES	4,844,219.75	5,087,296.01	4,882,552.96	5,250,000.00	5,850,000.00	600,000.00	11.43%
03-361000	INTEREST INCOME	17,060.15	19,588.57	1,403.19	4,000.00	4,000.00	0.00	0.00%
03-383000	INSURANCE REIMBURSEMENTS	12,600.00	23,833.34	0.00	0.00	0.00	0.00	0.00%
03-389000	MISCELLANEOUS REVENUE	18,291.08	1,191.49	0.00	0.00	0.00	0.00	0.00%
03-391200	INTERFUND OPER TRANSFER	0.00	0.00	5,382.50	0.00	0.00	0.00	0.00%
03-393600	FUND BALANCE APPROPRIATION	0.00	0.00	0.00	355,155.00	755,429.00	400,274.00	112.70%
	Total Revenue:	**4,892,170.98**	**5,131,909.41**	**4,889,338.65**	**5,609,155.00**	**6,609,429.00**	**1,000,274.00**	**17.83%**

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Expense								
Dept: 450 - SANITATION DEPARTMENT								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
03-450-511100	SALARIES	1,115,305.12	1,114,369.45	990,312.82	1,233,254.00	1,301,153.00	67,899.00	5.51%
03-450-511300	SALARIES-OVERTIME	155,554.77	149,244.61	123,285.62	104,741.00	106,470.00	1,729.00	1.65%
03-450-512100	GROUP INSURANCE	282,925.12	302,706.65	272,610.54	343,083.00	369,169.00	26,086.00	7.60%
03-450-512200	SOCIAL SECURITY	74,428.96	73,783.88	65,237.97	82,955.00	84,457.00	1,502.00	1.81%
03-450-512210	MEDICARE	17,406.79	17,176.95	15,257.26	19,400.00	19,752.00	352.00	1.81%
03-450-512400	GMEBS RETIREMENT	100,757.33	82,473.55	226,902.47	248,996.00	135,162.00	-113,834.00	-45.72%
03-450-512600	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	3,000.00	3,000.00	0.00	0.00%
03-450-512700	WORKER'S COMPENSATION	51,131.58	28,736.44	25,405.83	56,544.00	56,544.00	0.00	0.00%
03-450-512900	UNIFORMS	5,568.34	12,265.94	3,920.48	23,800.00	25,200.00	1,400.00	5.88%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFI...		**1,803,078.01**	**1,780,757.47**	**1,722,932.99**	**2,115,773.00**	**2,100,907.00**	**-14,866.00**	**-0.70%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
03-450-521200	PROFESSIONAL SERVICES	66,127.98	68,684.34	93,832.50	40,000.00	75,000.00	35,000.00	87.50%
03-450-522200	VEHICLE OPERATIONS	240,133.13	188,436.53	147,718.57	135,000.00	150,000.00	15,000.00	11.11%
03-450-522210	R&M EQUIPMENT	28,150.02	12,238.35	500.94	25,000.00	25,000.00	0.00	0.00%
03-450-522220	R&M BUILDINGS	2,121.75	0.00	0.00	35,000.00	47,500.00	12,500.00	35.71%
03-450-523100	INSURANCE	55,589.55	72,039.01	0.00	38,170.00	40,079.00	1,909.00	5.00%
03-450-523200	COMMUNICATIONS	4,265.82	4,692.65	3,192.79	4,000.00	4,000.00	0.00	0.00%
03-450-523500	TRAVEL/TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
03-450-523850	CONTRACT LABOR	0.00	800.00	23,500.00	100,000.00	150,000.00	50,000.00	50.00%
03-450-523910	LANDFILL FEES	1,395,760.65	1,347,753.33	1,244,431.55	1,365,000.00	2,100,000.00	735,000.00	53.85%
03-450-523920	RECYCLING EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**1,792,148.90**	**1,694,644.21**	**1,513,176.35**	**1,742,170.00**	**2,591,579.00**	**849,409.00**	**48.76%**
ExpClass: 53 - SUPPLIES								
03-450-531100	OPERATING SUPPLIES AND EQUI	53,915.28	202,788.00	49,109.81	150,000.00	100,000.00	-50,000.00	-33.33%
03-450-531270	GASOLINE,OIL,ETC.	156,483.54	117,201.12	118,632.54	155,000.00	155,000.00	0.00	0.00%
03-450-531610	NON-MOTORIZED EQUIPMENT	0.00	0.00	35,279.00	8,500.00	13,000.00	4,500.00	52.94%
03-450-531700	MISCELLANEOUS	2,311.30	527.52	220.92	3,000.00	3,500.00	500.00	16.67%
03-450-531710	NON-OPERATING SUPPLIES	39.80	889.04	296.00	10,000.00	5,000.00	-5,000.00	-50.00%
Total ExpClass: 53 - SUPPLIES:		**212,749.92**	**321,405.68**	**203,538.27**	**326,500.00**	**276,500.00**	**-50,000.00**	**-15.31%**
ExpClass: 54 - CAPITAL OUTLAY								
03-450-541300	BUILDING & BUILDING IMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
03-450-542200	MOTOR VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
03-450-542500	OTHER NON-MOTORIZED EQUIP	5,543.00	0.00	24,575.00	0.00	0.00	0.00	0.00%
Total ExpClass: 54 - CAPITAL OUTLAY:		**5,543.00**	**0.00**	**24,575.00**	**0.00**	**0.00**	**0.00**	**0.00%**

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
ExpClass: 55 - INTERFUND/INTER-DEPARTMENTAL CHARGES								
03-450-551000	INDIRECT COST ALLOCATION	369,648.00	369,300.00	364,869.20	437,843.00	445,612.00	7,769.00	1.77%
Total ExpClass: 55 - INTERFUND/INTER-DEPARTMENTAL CHARGES:		**369,648.00**	**369,300.00**	**364,869.20**	**437,843.00**	**445,612.00**	**7,769.00**	**1.77%**
ExpClass: 56 - DEPRECIATION AND AMORTIZATION								
03-450-561000	DEPRECIATION	196,525.44	184,448.85	0.00	0.00	0.00	0.00	0.00%
Total ExpClass: 56 - DEPRECIATION AND AMORTIZATION:		**196,525.44**	**184,448.85**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
ExpClass: 58 - DEBT SERVICE								
03-450-581200	GMA LEASE POOL	5,311.10	3,983.35	50,433.26	70,000.00	70,000.00	0.00	0.00%
Total ExpClass: 58 - DEBT SERVICE:		**5,311.10**	**3,983.35**	**50,433.26**	**70,000.00**	**70,000.00**	**0.00**	**0.00%**
ExpClass: 61 - OTHER FINANCING USES								
03-450-611000	OPERATING TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
03-450-611010	SALARY REIMB-G.F.	403,498.00	882,562.00	458,435.00	916,869.00	1,124,831.00	207,962.00	22.68%
Total ExpClass: 61 - OTHER FINANCING USES:		**403,498.00**	**882,562.00**	**458,435.00**	**916,869.00**	**1,124,831.00**	**207,962.00**	**22.68%**
Total Dept: 450 - SANITATION DEPARTMENT:		**4,788,502.37**	**5,237,101.56**	**4,337,960.07**	**5,609,155.00**	**6,609,429.00**	**1,000,274.00**	**17.83%**
Total Expense:		**4,788,502.37**	**5,237,101.56**	**4,337,960.07**	**5,609,155.00**	**6,609,429.00**	**1,000,274.00**	**17.83%**
Total Fund: 03 - SANITATION FUND:		**103,668.61**	**-105,192.15**	**551,378.58**	**0.00**	**0.00**	**0.00**	**0.00%**

CITY OF CARROLLTON
HAZARDOUS MATERIALS RESPONSE TEAM
FISCAL YEAR 2022-2023

REVENUES:

Service Revenue / Member Dues	$ 3,000
Interest Income	$ 500
TOTAL REVENUES	**$ 3,500**

EXPENDITURES:

Maintenance & Operations	$ 3,500
TOTAL EXPENDITURES	**$ 3,500**

Budget Comparison Report
Account Summary

Carrollton, GA

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 20 - WEST GEORGIA HAZ MAT FUND								
Revenue								
20-342200	SERVICE REVENUE	5,002.01	0.00	0.00	0.00	0.00	0.00	0.00%
20-342900	DUES REVENUE	3,000.00	9,000.00	9,000.00	3,000.00	3,000.00	0.00	0.00%
20-361000	INTEREST INCOME	11.46	0.00	0.00	500.00	500.00	0.00	0.00%
	Total Revenue:	**8,013.47**	**9,000.00**	**9,000.00**	**3,500.00**	**3,500.00**	**0.00**	**0.00%**
Expense								
Dept: 309 - FIRE DEPARTMENT								
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
20-309-522210	REPAIRS & MTNCE-EQUIP	0.00	0.00	0.00	1,750.00	1,750.00	0.00	0.00%
	Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:	**0.00**	**0.00**	**0.00**	**1,750.00**	**1,750.00**	**0.00**	**0.00%**
ExpClass: 53 - SUPPLIES								
20-309-531100	OPERATING SUPPLIES & EQUIP	2,685.49	0.00	4,708.46	1,750.00	1,750.00	0.00	0.00%
	Total ExpClass: 53 - SUPPLIES:	**2,685.49**	**0.00**	**4,708.46**	**1,750.00**	**1,750.00**	**0.00**	**0.00%**
ExpClass: 54 - CAPITAL OUTLAY								
20-309-542500	EQUIPMENT	18,964.05	0.00	0.00	0.00	0.00	0.00	0.00%
	Total ExpClass: 54 - CAPITAL OUTLAY:	**18,964.05**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Dept: 309 - FIRE DEPARTMENT:	**21,649.54**	**0.00**	**4,708.46**	**3,500.00**	**3,500.00**	**0.00**	**0.00%**
	Total Expense:	**21,649.54**	**0.00**	**4,708.46**	**3,500.00**	**3,500.00**	**0.00**	**0.00%**
	Total Fund: 20 - WEST GEORGIA HAZ MAT FUND:	**-13,636.07**	**9,000.00**	**4,291.54**	**0.00**	**0.00**	**0.00**	**0.00%**

CITY OF CARROLLTON
HOTEL / MOTEL TAX FUND
FISCAL YEAR 2022-2023

REVENUES:	
Hotel / Motel Tax	$ 880,000
TOTAL REVENUES	**$ 880,000**

EXPENDITURES:	
Appropriations to Other Agencies/ Tourism / Product Development	$ 880,000
TOTAL EXPENDITURES	**$ 880,000**

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 60 - HOTEL/MOTEL TAX FUND								
Revenue								
60-314100	HOTEL TAX - UNRESTRICTED	709,449.14	771,969.89	776,894.82	255,000.00	330,000.00	75,000.00	29.41%
60-314110	HOTEL TAX - REST. DMO	0.00	0.00	0.00	297,500.00	385,000.00	87,500.00	29.41%
60-314120	HOTEL TAX - REST TPD	0.00	0.00	0.00	127,500.00	165,000.00	37,500.00	29.41%
60-331000	GRANT REVENUE	0.00	0.00	5,528.00	0.00	0.00	0.00	0.00%
60-361000	INTEREST INCOME	424.19	411.41	48.20	0.00	0.00	0.00	0.00%
60-389000	MISCELLANEOUS INCOME	2,703.75	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**712,577.08**	**772,381.30**	**782,471.02**	**680,000.00**	**880,000.00**	**200,000.00**	**29.41%**
Expense								
Dept: 754 - CARROLLTON CVB								
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
60-754-521230	CITY - UNRESTRICTED	42,904.42	66,793.98	248,760.44	251,500.00	176,000.00	-75,500.00	-30.02%
60-754-521240	CONCERTS-TPD RESTRICT	94,194.04	23,474.00	71,683.25	131,000.00	154,000.00	23,000.00	17.56%
60-754-521250	MOVIES - TPD RESTRICT	460.00	3,110.00	5,115.00	0.00	0.00	0.00	0.00%
60-754-521260	TPD - OTHER	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00%
	Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:	**137,558.46**	**93,377.98**	**330,558.69**	**382,500.00**	**330,000.00**	**-52,500.00**	**-13.73%**
ExpClass: 54 - CAPITAL OUTLAY								
60-754-541300	BUILDING & BLDG IMPROVEMEI	52,214.55	137,389.62	11,040.00	0.00	165,000.00	165,000.00	0.00%
	Total ExpClass: 54 - CAPITAL OUTLAY:	**52,214.55**	**137,389.62**	**11,040.00**	**0.00**	**165,000.00**	**165,000.00**	**0.00%**
ExpClass: 57 - OTHER COSTS								
60-754-572010	RESTRICT DMO-CVB	177,362.29	397,208.50	150,107.82	212,500.00	275,000.00	62,500.00	29.41%
60-754-572020	RESTRICT DMO-COC	88,681.13	96,496.24	60,043.13	85,000.00	110,000.00	25,000.00	29.41%
	Total ExpClass: 57 - OTHER COSTS:	**266,043.42**	**493,704.74**	**210,150.95**	**297,500.00**	**385,000.00**	**87,500.00**	**29.41%**
	Total Dept: 754 - CARROLLTON CVB:	**455,816.43**	**724,472.34**	**551,749.64**	**680,000.00**	**880,000.00**	**200,000.00**	**29.41%**
	Total Expense:	**455,816.43**	**724,472.34**	**551,749.64**	**680,000.00**	**880,000.00**	**200,000.00**	**29.41%**
	Total Fund: 60 - HOTEL/MOTEL TAX FUND:	**256,760.65**	**47,908.96**	**230,721.38**	**0.00**	**0.00**	**0.00**	**0.00%**

CITY OF CARROLLTON
LOCAL TRANSPORTATION FUND
FISCAL YEAR 2022-2023

REVENUES:		EXPENDITURES:	
Fund Balance	$ 600,000	Street Repaving / Repair	$ 600,000
TOTAL REVENUES	**$ 600,000**	**TOTAL EXPENDITURES**	**$ 600,000**

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2021-2022 22	Comparison 1 Budget 2022-2023 23	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 80 - LOCAL TRANSPORTATION FUND								
Revenue								
80-331000	GRANT REVENUE	314,182.54	365,014.03	309,222.44	0.00	0.00	0.00	0.00%
80-361000	INTEREST INCOME	331.53	485.41	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**314,514.07**	**365,499.44**	**309,222.44**	**0.00**	**0.00**	**0.00**	**0.00%**
Expense								
Dept: 412 - STREET DEPARTMENT								
ExpClass: 54 - CAPITAL OUTLAY								
80-412-540000	STREETS	386,319.00	661,774.52	6,170.10	600,000.00	600,000.00	0.00	0.00%
	Total ExpClass: 54 - CAPITAL OUTLAY:	**386,319.00**	**661,774.52**	**6,170.10**	**600,000.00**	**600,000.00**	**0.00**	**0.00%**
	Total Dept: 412 - STREET DEPARTMENT:	**386,319.00**	**661,774.52**	**6,170.10**	**600,000.00**	**600,000.00**	**0.00**	**0.00%**
	Total Expense:	**386,319.00**	**661,774.52**	**6,170.10**	**600,000.00**	**600,000.00**	**0.00**	**0.00%**
	Total Fund: 80 - LOCAL TRANSPORTATION FUND:	**-71,804.93**	**-296,275.08**	**303,052.34**	**-600,000.00**	**-600,000.00**	**0.00**	**0.00%**
	Report Total:	**171,319.65**	**-239,366.12**	**538,065.26**	**-600,000.00**	**-600,000.00**	**0.00**	**0.00%**

CITY OF CARROLLTON
DRUG SEIZURE FUND
FISCAL YEAR 2022-2023

REVENUES:		EXPENDITURES:	
Seized Funds	$ 100,000	Maintenance & Operations	$ 100,000
TOTAL REVENUES	**$ 100,000**	**TOTAL EXPENDITURES**	**$ 100,000**