



# THE CITY OF FORT MORGAN **ANNUAL BUDGET BOOK**

# **2023**

Introduction,  
Fund Summaries and  
Capital Improvement

**Approved/Amended Version - 5/26/2023**

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# CERTIFICATION

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## City of Fort Morgan

P.O. Box 100 • Fort Morgan, CO 80701  
[www.cityoffortmorgan.com](http://www.cityoffortmorgan.com)

February 8, 2023

I, Brent M. Nation, certify that the attached is a true and accurate copy of the adopted 2023 budget for the City of Fort Morgan, Colorado.

Brent M. Nation 2-8-23  
City Manager's Signature and Date

PEOPLE • PARTNERSHIP • PROGRESS

City Hall 110 Main St. (970) 542-3960 • City Hall Annex 100 Main St. (970) 542-3977  
City Complex 710 E. Railroad Ave. (970) 542-3900 • Utility Billing 710 E. Railroad Ave. (970) 867-4350



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# INTRODUCTION

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# Office of the City Manager

Brent M. Nation

Honorable Mayor, City Council Members, and Citizens of Fort Morgan, Colorado:

The 2023 budget was approved by the City Council on November 1, 2022, appropriating the necessary funds for expenditures toward operations and planned projects. This 2023 budget is a balanced allocation of resources and is provided to communicate to the citizens of Fort Morgan the City's financial plan to meet policies and operational expectations set by City Council. It meets all legal obligations mandated by federal, state and local laws.

Despite the global impacts of COVID-19, our current economic conditions continue to steadily grow and remain strong. We continue to see growth in commercial and residential development throughout the City – particularly with the continued construction of new residential dwellings in the CentrePointe Plaza Subdivision area. This area also continues to see commercial development, with several commercial projects including a car dealership, a tire and repair shop, a neighborhood grocery market and bar/restaurant all expected to break ground in 2023. Additional construction in all areas of town continues to happen as various businesses and homeowners expand or remodel their buildings.

The current growth in commercial development is a result of Council's direction and staff's effort to promote economic development and construction within the City. Additional lots were created within CentrePointe to allow smaller commercial operations or professional offices with a location in the City. The City will continue with its efforts to improve several miles of streets annually utilizing the "Strictly for Streets" sales tax approved in 2017.

For 2023, Council authorized funding for an additional 3 percent pay increase for every City employee in January, and also set aside additional funding to implement compensation increases as a result of the salary survey due for completion in early 2023. This continues to help us attract and retain the very best talent to work for the City.

Some additional key highlights of the 2023 Budget include:

1. The total budgeted expenditures for all City funds are \$79,984,183.89.
2. The budget uses some General Fund reserves, which support one-time projects. All fund balances exceed the minimum reserve policies established by the City Council and as required by State law.
3. Development of CentrePointe Plaza will continue throughout 2023. Additional roadway infrastructure and utility installations will occur throughout the summer. The Economic Development and Marketing Department is hard at work to attract new and expanding businesses to this area.
4. Housing continues to be a priority for the City. The first housing development located in the CentrePointe Plaza area will be ongoing in 2023, and additional projects including the Legacy Townhomes directly north of the apartments at CentrePointe and The Bijou residential subdivision near the new middle school will also begin.
5. We are also excited to see our recreation amenities expand as we plan for the soccer complex adjacent to the fieldhouse and other projects.

I want to extend many thanks to the City Council, staff and citizens in helping create this budget for 2023.

Respectfully submitted,

Brent M. Nation  
City Manager

# Budget Transmittal and Assumptions for 2023

The 2023 City of Fort Morgan, Colorado, budget is hereby respectfully submitted. The enclosed document is the product of many staff hours dedicated to meeting the challenge of allocating scarce financial resources among the increasing list of community needs. It is also representative of many months of collaboration with City Council and the public.

## BUDGET ASSUMPTIONS FOR 2023

The initial planning stage of budget preparation involves evaluating the outside forces that affect funding decisions: national, state, and local economic conditions; federal and state mandates; political environment; social environment; citizen concerns; and outside agency collaboration opportunities. Based on the state of the economy and response to incentives offered, the following assumptions were made to guide the development of the budget:

- Increases to sales tax revenues based on current trends
- Strong demand for growth in residential construction
- Increase in costs for all operational items

Once these assumptions were developed, needs assessments were performed to develop priorities for available resources in 2023 based on the community's needs. The following is a list of priorities for budget preparation:

- Continued support for development of housing in the City
- Continued development in infrastructure at CentrePointe
- Continued development of recreational amenities
- Continued maintenance and upgrade of streets and utilities
- Completion and implementation of employee salary survey to the extent possible within budget

The 2023 budget approved by City Council in November 2022 encompasses each of these priorities and addresses the goals of the community. It also conforms to all federal, state, and local laws. City Council and city management believe that the budget sets forth a financial plan for fiscal responsibility and allocates the resources expected to be available to meet the needs of the citizens of Fort Morgan in the most cost-effective manner possible. To accomplish this task, many issues were considered, and many hours of deliberation were involved in refining budget requests.

## CONCLUSION

We can report that our financial picture is secure. The City of Fort Morgan Charter requires that we operate with a balanced budget, and the 2023 budget is balanced with some use of reserve funds. Staff intends to use the most efficient methods to provide the services the residents expect.

The long-term financial strength of the city will be dependent upon the overall growth in the economy. The City of Fort Morgan is confident that the 2023 budget addresses the City Council priorities and budget themes that guided the development of the budget. Many projects and programs compete for scarce resources and every year difficult funding decisions must be made.

The city has tremendous potential for success in the next 5 to 10 years. The decisions being made now will shape the community for decades to come. Fort Morgan is a great place for businesses and families alike to call home. The vision continues to be that Fort Morgan will be known as ***"The city of choice for ourselves and future generations—beautiful, clean, safe."*** Finding resources and solutions to reach this vision is required to compete as a community into the future. The plan moving forward is to build upon our strengths and set a foundation for growth in the future.

## ACKNOWLEDGEMENTS

The staff would like to extend appreciation to the City Council members who dedicate many hours to make the difficult priority decisions and set policies to guide the city into the future with financial stability. Many staff members city-wide have contributed significant hours during the budget process. While the future presents many challenges, the City of Fort Morgan staff has many talented people that allow the team to look forward into the future with pride and anticipation. Special thanks go to the City Treasurer and her staff who are all committed to the financial success of the City through proper budgeting and accurate accounting.

A special thank you to all city volunteers - they make a difference! Volunteers allow the City of Fort Morgan to sponsor events that would not otherwise be funded, due to the number of critical expenditures the city incurs to provide services to the citizenry.

## History of the City



### HISTORICAL FORT MORGAN

The City of Fort Morgan is a home-rule city, located in Morgan County in northeast Colorado, 80 miles from Denver. Fort Morgan was originally established as a military outpost in 1864 and was the only fort between Julesburg and the more populated Front Range. It offered protection for mail service and the westward migration of settlers. Its strategic location placed it near both the Overland Stage Trail and Platte River Trail for settlers, and the major north-south trails of the Cheyenne and Sioux Indian tribes, who had hunted buffalo in this area for decades. Fort Morgan grew steadily and was incorporated in 1887. When Morgan County was formed in 1889, Fort Morgan was named the county seat. Fort Morgan was never a town of great wealth, often obscured by the mining communities in Colorado. Farmers and ranchers were lucky to survive drought that came with the semi-arid terrain. In 1908 the Historic City Hall was constructed, and residents took pride in its design and construction. In 1914, the citizens voted and determined that it would become a home-rule municipal corporation under the authority of the Colorado Constitution.

The strong character needed back then continues in Fort Morgan's residents today. Recognizing the need to stay economically competitive, the City has worked hard at updating its infrastructure. Water projects continue to be a priority as the City participates in the Northern Integrated Supply Project (NISP). Fort Morgan residents approved a sales tax increase for street and alley improvements in 2017 that is already showing great results, with street repairs happening each summer at three to four times the previous rate. New roads to support growth also are being constructed and the vision of housing needs of the City is coming into sharper focus. "Quality of life" projects gain momentum as the need to compete with Front Range communities for resources, including new residents, is ever present.

### DIVERSE INDUSTRY

Companies located in Fort Morgan include Cargill Meat Solutions, Leprino Foods, Western Sugar, Walmart, Affiliated Credit Services, Centura St. Elizabeth Hospital, Dairy Farmers of America, Colorado Tubular, Kaiser Premier, Viaero Wireless, Allo and many vibrant small businesses that make up the character of the historic downtown. Much of the business in Fort Morgan is supported by the farms, ranches, and dairies in the County. In recent years, oil and gas exploration has resulted in a flourishing oil support services industry in the City. New opportunities in renewable energy are being considered.

## SERVICES PROVIDED

The City of Fort Morgan provides its citizens with services and programs including police, fire, public art, library, museum, recreational programs and facilities, parks, forestry, airport, golf course and cemetery. Development services which include planning, building inspections and code enforcement are also provided. General government services to administer the operations of the city include management, human resources, finance, equipment maintenance, purchasing, and information technology. These internal services greatly reduce the cost of managing the public utilities owned and operated by the City. These utilities include electric, gas, water, sewer and sanitation services. The City completed construction of its own fiber optic broadband network in 2018 as part of a public-private partnership with Allo Communications that is nationally recognized as a model for such endeavors.

## LOCAL ECONOMY

A surge in economic growth appears poised to take off and the City is moving forward with plans to prepare for this economic increase. There are strong indicators that commercial and industrial construction will continue to grow in the area to support new business and factories. The housing stock is congested and there is high demand for housing at this time. While the agricultural markets show some softening, the agricultural industry is still providing substantial support to the local economy. The increase and stabilization in oil prices over the past year or two have had an impact on the support economy in Fort Morgan.

## Population Overview



TOTAL POPULATION

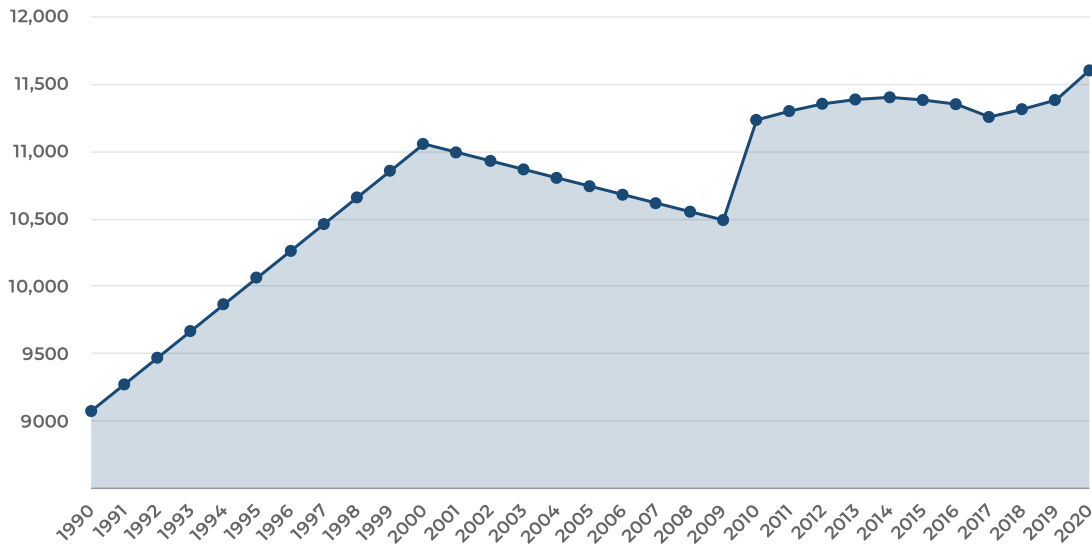
**11,597**

▲ **1.9%**  
vs. 2019

GROWTH RANK

**137** out of **360**

Municipalities in Colorado



\* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



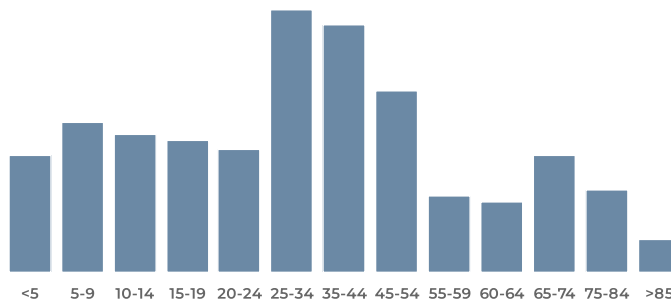
DAYTIME POPULATION

**13,582**

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

\* Data Source: American Community Survey 5-year estimates

## POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

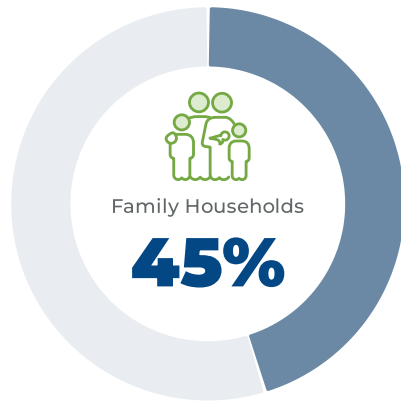
\* Data Source: American Community Survey 5-year estimates

## Household Analysis

TOTAL HOUSEHOLDS

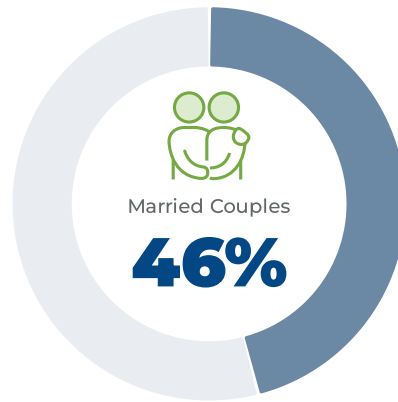
**4,074**

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



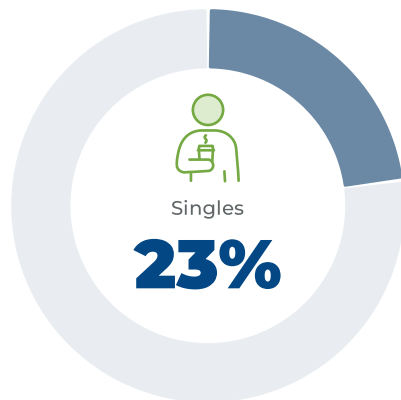
▼ **10%**

lower than state average



▼ **8%**

lower than state average



▼ **18%**

lower than state average



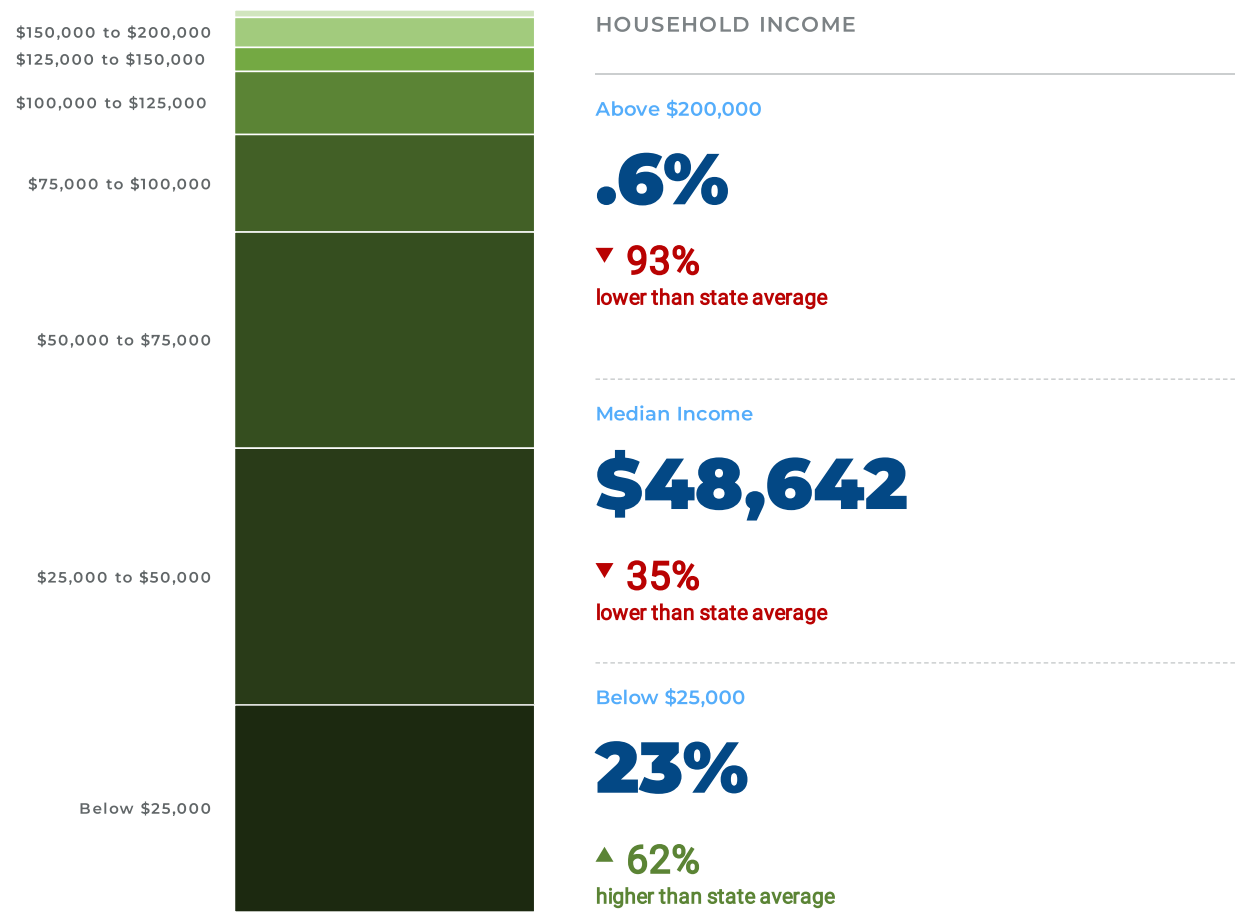
▲ **25%**

higher than state average

*\* Data Source: American Community Survey 5-year estimates*

# Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



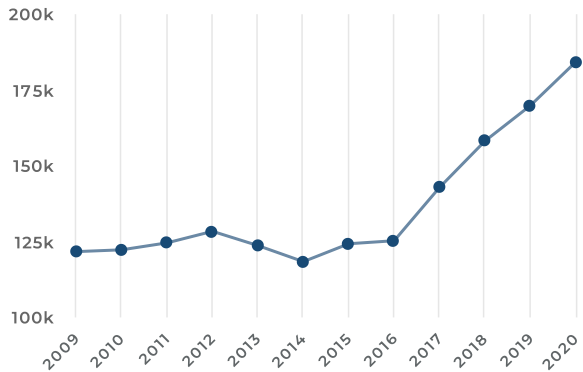
\* Data Source: American Community Survey 5-year estimates



## Housing Overview



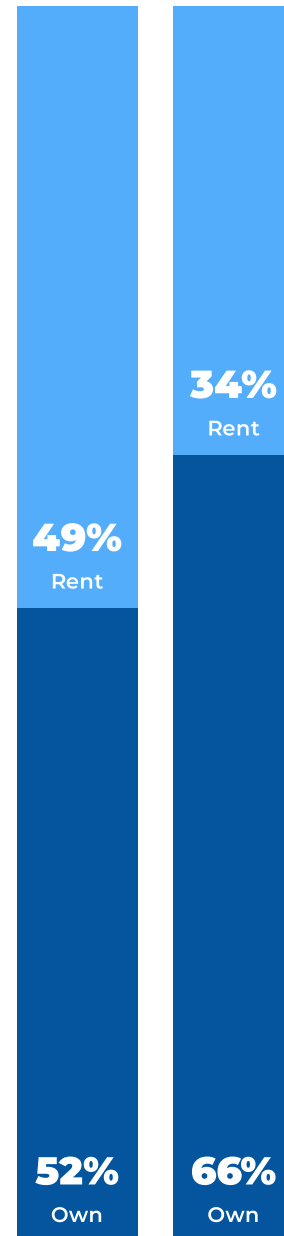
2020 MEDIAN HOME VALUE  
**\$184,300**



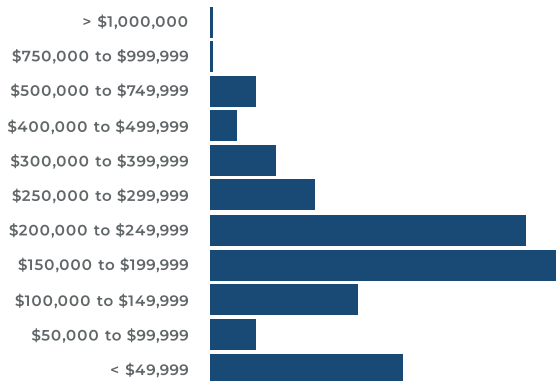
\* Data Source: 2020 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

### HOME OWNERS VS RENTERS

Fort Morgan State Avg.

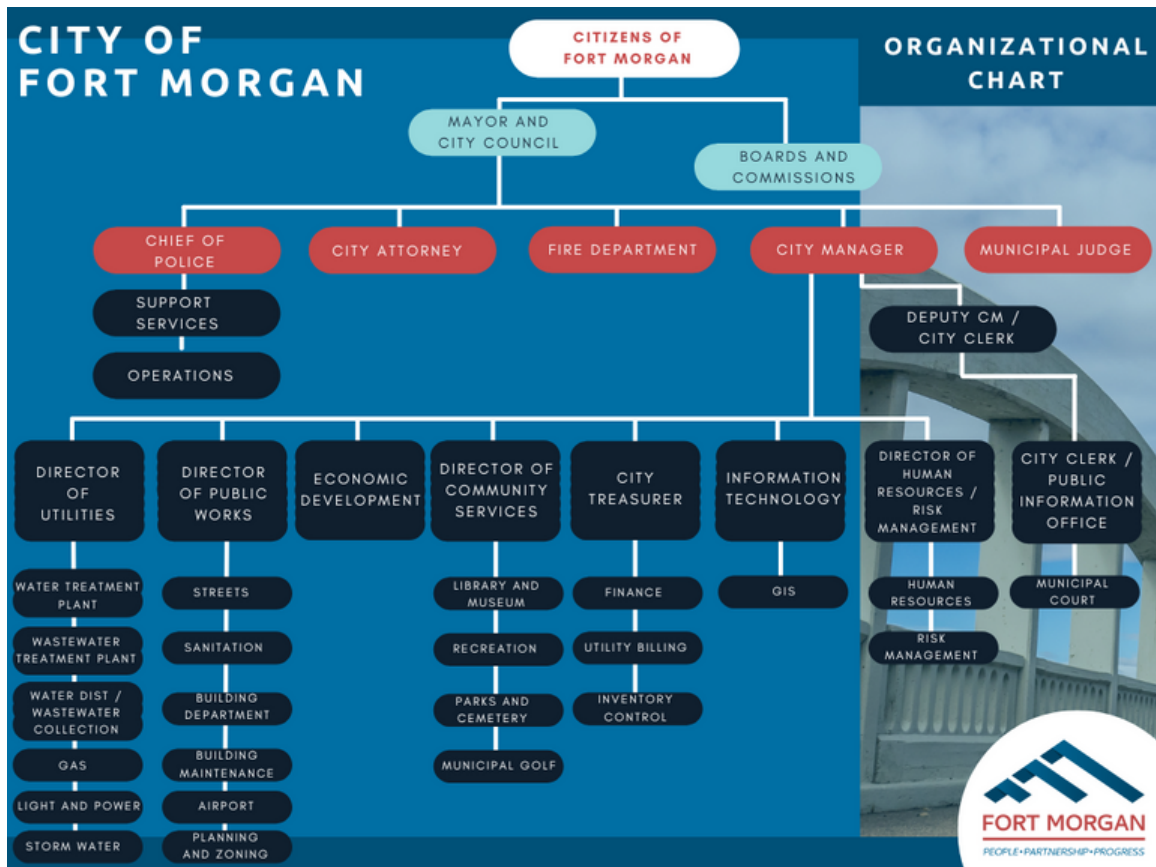


### HOME VALUE DISTRIBUTION



\* Data Source: 2020 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

\* Data Source: 2020 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



# City Government Form and Structure

## FORM OF GOVERNMENT

The municipal government provided by the Charter of the City of Fort Morgan, Colorado, is a Modified Council-Manager form of government. Pursuant to the provisions of the Constitution of the State of Colorado and subject only to limitations imposed therein and by the Charter of the City of Fort Morgan, all powers of the city are vested in an elected City Council.

## POWERS OF THE CITY

The city has all powers of local self-government and home rule and all powers possible for a city to have under the Constitution and laws of Colorado. Such powers are exercised in conformity with the provisions of the City of Fort Morgan Charter, or in such a manner as may be provided by the Council, not inconsistent with the Charter.

## CITY COUNCIL

Six City Council members are elected to staggered four-year terms. There are three wards with two council members elected from each ward. The Mayor is elected at-large to a two-year term. Regular Election Day is the first Tuesday in November in odd-numbered years. Council appoints a City Manager, City Attorney, Police Chief, Fire Chief and Municipal Judge to carry out specific duties and job functions within the government.

## MAYOR

The Mayor presides over meetings of the City Council and has the same right to speak and vote therein as any other member. The Mayor is a conservator of the peace, and in emergencies may exercise within the city the powers conferred by the Governor of the State of Colorado for purposes of military law.

### General Powers:

- a. The Council appoints and removes the City Manager;
- b. The Council adopts the budget of the city;
- c. The Council provides for enforcement of its ordinances;
- d. The Council may enter into contracts and leases on behalf of the municipal Government;
- e. The Council, by ordinance, may enter into contracts with other governmental bodies;
- f. The Council, by ordinance, may create new offices, departments or agencies;
- g. The Council may provide for licenses, permits, and fees for regulatory or revenue purposes.

## CITY MANAGER

The City Manager is the Chief Administrative Officer of the city and is responsible to the Council for proper administration of all the city's affairs. To that end, he or she has the power and is required to:

### General Powers

- a. Be responsible for enforcement of the laws and ordinances of the city;
- b. Appoint, suspend, and remove department heads except as otherwise designated by the Charter;
- c. Prepare the budget annually and submit it to the Council and be responsible for its administration after adoption;
- d. Prepare and submit to the Council, as of the end of the fiscal year, a complete report on finances and administrative activities of the city for the preceding year;
- e. Keep the Council advised of the financial condition and future needs of the city and make recommendations to the Council;
- f. Exercise supervision and control over all administrative departments and agencies unless otherwise provided by the Charter;
- g. Be responsible for enforcement of all terms and conditions imposed in favor of the city or its inhabitants in any contract or public utility franchise;
- h. Inform the public clearly on city government functions and activities;
- i. Perform other duties as may be prescribed by the Charter or required of him or her by the council not inconsistent with the Charter.

# Basis of Budgeting

## ACCOUNTING AND BUDGETARY BASIS

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. For both accounting and budgetary purposes, the following basis is applied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 180 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims and judgments, are recorded only when payment is due.

Enterprise funds are accounted for using Generally Accepted Accounting Principles. Revenues and expenses are recognized on a full accrual basis.

# Financial Policies

## REVENUE

The budget process involves an annual review of estimated revenue and fee schedules. Estimated revenues are conservatively projected with rate increases and decreases based upon:

- Projected growth and development in Fort Morgan;
- Related costs of services provided;
- Estimated number of persons benefiting from the services;
- Expected inflation and its impact on provision of services.

The City of Fort Morgan imposes several miscellaneous licenses, fees and taxes which are reviewed annually in conjunction with the budget, to determine rate and fee schedules for the ensuing year. User charges are set annually for the various enterprises to cover estimated operation, maintenance, and overhead costs.

## EXPENDITURES

Budgeted expenditures are limited to projected revenues and fund surpluses or reserves. Annual budget priorities are established based on goals and objectives as determined by the City Council, with the following considerations taking precedence:

- Debt payments;
- Public safety;
- Utility services;
- Employee development.

Other public services and programs will be provided to the extent allowed by the economy at that time.

## INVESTMENTS

For cash management purposes, the City of Fort Morgan currently pools excess cash from all funds and invests in government bonds and other eligible securities through an Investment Advisory Committee and Investment Advisory firm.

Eligible investments are governed by the City's investment policy.

## RESERVES

Each fund maintains a cash balance reserve to protect the financial health of the City. Cash balances help during times of financial crisis or natural catastrophes. This budget reflects the hard work by staff to continue to build and maintain healthy cash balance reserves. Each fund summary sheet details the actual and estimated cash balance reserves as shown. The Council has provided further restrictions on the cash balance reserves in order to maintain an amount for any potential emergencies and to allow staff the flexibility to use the remaining cash balances for citizen project priorities.

Emergency cash balance reserves are restricted in the General Fund at 100% of annual estimated expenditures for the given budget year. Business funds are restricted at 50% of annual estimated expenditures for the given budget year. Any amount remaining outside that emergency amount is available year over year to balance the fund and provide for citizen project priorities.

Debt reserves are established to protect bond holders from payment defaults and for cash flow and expenses in the event of an emergency. Adequate debt reserves are essential in maintaining good bond ratings and for the marketability of bonds. The amounts of debt reserves are established by ordinance in association with each bond issue.

# Budget Process

## BUDGET PROCEDURES

Prior to the beginning of the budget process the City Manager meets with senior staff to determine the general needs of the City for the next year. Then a retreat is held with the City Manager, City Directors, and the City Council to review the comprehensive plan, 5-year capital plan and Council priorities. Following the identification of Council's priorities, the City Manager develops an appropriate work program.

Both the revenue and expenditure budgets by each department are submitted to the City Manager and presented by department heads and managers to the City Council between March and July. The Council has ample opportunity during these budget presentations to ask questions, seek clarifications and address concerns with elements of the budget. This practice keeps the Council intimately involved in the development of the budget during the course of the year.

Before presentation to the Council, all requests are summarized and compared to prior years' actual expenditure totals and the current budget during review meetings that involve analysis by the City Manager, Treasurer, Department Directors and Department Heads. Meetings are conducted to evaluate all requests using a city-wide perspective and to compare proposed expenditures to projected revenues with the objective of balancing the budget.

The Manager is required by Charter to prepare and submit to the City Council, on or before the second Council meeting in October each year, a recommended budget covering the next fiscal year.

## BUDGET HEARING AND ADOPTION

A public hearing on the proposed budget is held before its final adoption at such time and place as the City Council directs. The proposed budget is balanced, meaning that expenditures do not exceed available resources. Notice of the public hearing is published in advance and the budget is approved on the second reading.

## CHANGES IN APPROPRIATIONS

The City Council may make additional appropriations during the fiscal year for unanticipated expenditures, but such additional appropriations cannot exceed the amount of money estimated for the annual revenues and the funds held in reserve. Appropriations that are necessary to relieve an emergency endangering the public health, peace or safety are allowed as established by City Council.

**2023 Budget Calendar**  
**Submitted to City Council on March 1, 2022**  
**From Steve Glammeyer, City Manager**

Council has requested meetings with each department/fund to discuss employee needs, operations/maintenance expenses and major capital purchases needed in the 2023 Budget. Each department will present its proposed 2023 budget as detailed below.

<b>March 1, 2022</b>	Presentation, discussion and approval of the 2023 Budget Calendar
<b>April 5, 2022</b>	Presentation of Council goals from the February 26, 2022 Planning Retreat
<b>May 3, 2022</b>	Discussion of <b>Employee Pay</b> adjustments/salary survey process information
<b>May 17, 2022</b>	Review and discussion of <b>Revenues</b> based on current projections
<b>June 7, 2022</b>	Presentation of 2023 Budget Expenditures for the <b>Electric Fund, Gas Fund, Sanitation Fund</b>
<b>June 21, 2022</b>	Presentation of 2023 Budget Expenditures for the <b>Water &amp; Sewer Funds</b>
<b>July 5, 2022</b>	Presentation of the 2023 Budget for the <b>Capital Improvement Fund and Conservation Trust Fund</b>
<b>July 19, 2022</b>	Start of presentation of the 2023 Budget for the <b>General Fund</b>
<b>August 2, 2022</b>	Continue <b>General Fund</b> presentations
<b>August 16, 2022</b>	Conclude <b>General Fund</b> and presentation of the 2023 Budget for the <b>Miscellaneous Funds</b>
<b>September 6, 2022</b>	Presentation of the <b>Self-Insurance Fund</b> , liabilities, risks and costs for 2023 and review of the <b>Schedule of Fees</b>
<b>September 20, 2022</b>	Retreat to review the proposed 2023 Budget and Schedule of Fees (if necessary)
<b>October 4, 2021</b>	Formal presentation of the 2023 Budget and Schedule of Fees to City Council to meet Council's Rules of Procedure and Charter requirements. Possible presentation and first reading of an Ordinance to adopt the 2023 Budget, set the mill levy and appropriate monies to the various funds within the City of Fort Morgan, and a Resolution to adopt the 2023 Schedule of Fees
<b>October 18, 2022</b>	Possible second reading, Public Hearing and final action on an Ordinance adopting the final 2023 Budget and setting the mill levy



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## CITY COUNCIL AND STAFF DIRECTORY

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## CITY COUNCIL MEMBERS

Mayor	Lyn Deal	Term expires: 1/2024	970-867-7928
Ward 1	Douglas Schossow	Term expires: 1/2026	970-867-8984
Ward 1	Brian Urdiales	Term expires: 1/2024	970-380-6101
Ward 2	Jon Kaper	Term expires: 1/2026	970-380-6336
Ward 2	Bill Garcia	Term expires: 1/2024	970-380-8751
Ward 3	James Parks	Term expires: 1/2026	970-380-9419
Ward 3	Clint Anderson	Term expires: 1/2024	731-514-1762



## CITY STAFF DIRECTORY

<b>Brent Nation, City Manager</b>		<b>970-542-3972</b>	<a href="mailto:brent.nation@cityoffortmorgan.com">brent.nation@cityoffortmorgan.com</a>
001-411	City Manager		
001-414	City Attorney		
	Geoff Wilson/Wilson Williams LLP	303-376-8511	<a href="mailto:geoff@wilsonwilliamsllp.com">geoff@wilsonwilliamsllp.com</a>
	Nina Williams/Wilson Williams LLP	303-376-8512	<a href="mailto:nina@wilsonwilliamsllp.com">nina@wilsonwilliamsllp.com</a>
001-419	General Government		
<b>City Treasurer – Vacant</b>		<b>970-542-3905</b>	
001-412	Finance		
	Chris Bostron, Gen. Accting. Manager	970-542-3964	<a href="mailto:chris.bostron@cityoffortmorgan.com">chris.bostron@cityoffortmorgan.com</a>
009-700	Conservation Trust		
007-900	Capital Improvement		
012-274	Utility Billing		
	Cady Jess, Supervisor	970-542-3967	<a href="mailto:cady.jess@cityoffortmorgan.com">cady.jess@cityoffortmorgan.com</a>
012-276	Inventory Stores		
	Doug Hofman	970-542-3917	<a href="mailto:doug.hofman@cityoffortmorgan.com">doug.hofman@cityoffortmorgan.com</a>
	Nick Mosqueda	970-542-3916	<a href="mailto:nick.mosqueda@cityoffortmorgan.com">nick.mosqueda@cityoffortmorgan.com</a>
040-772	Riverview Commons GID		
<b>John Brennan, Deputy City Manager/City Clerk/PIO</b>		<b>970-542-3963</b>	<a href="mailto:john.brennan@cityoffortmorgan.com">john.brennan@cityoffortmorgan.com</a>
001-413	City Clerk		
001-425	Municipal Court		
	Jason Orvis, Court Administrator	970-542-3944	<a href="mailto:jason.orvis@cityoffortmorgan.com">jason.orvis@cityoffortmorgan.com</a>
021-720	Perpetual Care		
<b>Brent Nation, Public Works Director</b>		<b>970-370-6558</b>	<a href="mailto:brent.nation@cityoffortmorgan.com">brent.nation@cityoffortmorgan.com</a>
001-415	Airport		
001-424	Building Inspections		
	Mike Hosier, Chief Building Official	970-370-6559	<a href="mailto:mike.hosier@cityoffortmorgan.com">mike.hosier@cityoffortmorgan.com</a>
001-431	Streets		
	Jim ("JW") Willis, Superintendent	970-542-3987	<a href="mailto:jim.willis@cityoffortmorgan.com">jim.willis@cityoffortmorgan.com</a>
012-272	Municipal Engineer		
012-277	Building Maintenance		
	Sam Schantz	970-542-3989	<a href="mailto:sam.schantz@cityoffortmorgan.com">sam.schantz@cityoffortmorgan.com</a>

	015-580	Stormwater		
	016-670	Sanitation		
		Jim ("JW") Willis, Superintendent	970-542-3987	<a href="mailto:jim.willis@cityoffortmorgan.com">jim.willis@cityoffortmorgan.com</a>
<b>Jennifer Cuckow, Human Resources/Risk Management Director</b>			<b>970-542-3975</b>	<a href="mailto:jennifer.cuckow@cityoffortmorgan.com">jennifer.cuckow@cityoffortmorgan.com</a>
	001-417	Human Resources		
	038-603	Self-Insurance		
<b>Ty Hamer, Community Services Director</b>			<b>970-370-6563</b>	<a href="mailto:ty.hamer@cityoffortmorgan.com">ty.hamer@cityoffortmorgan.com</a>
	001-457	Community Services		
	001-468	CS Facility Coordinator		
		Scott Copass	970-370-6577	<a href="mailto:scott.copass@cityoffortmorgan.com">scott.copass@cityoffortmorgan.com</a>
	001-465	Recreation		
	001-466	Swimming Pool		
	001-467	Senior Center		
		Steve Samson, Superintendent	970-542-3919	<a href="mailto:steve/samson@cityoffortmorgan.com">steve/samson@cityoffortmorgan.com</a>
	001-460	Golf Maintenance		
	001-461	Parks		
	001-462	Cemetery		
		Matt Underwood, Superintendent	970-518-6308	<a href="mailto:matt.underwood@cityoffortmorgan.com">matt.underwood@cityoffortmorgan.com</a>
	001-455	Library/Museum		
		Chandra McCoy, Director	970-542-4006	<a href="mailto:chandra.mccoy@cityoffortmorgan.com">chandra.mccoy@cityoffortmorgan.com</a>
	001-458	Golf		
		Adam Blake, Golf Pro	970-867-5990	<a href="mailto:adam.blake@cityoffortmorgan.com">adam.blake@cityoffortmorgan.com</a>
<b>Sandy Schneider-Engle, Economic Development Specialist</b>			<b>970-542-3924</b>	<a href="mailto:sandy.engle@cityoffortmorgan.com">sandy.engle@cityoffortmorgan.com</a>
	001-428	Economic Development		
<b>Loren Sharp, Police Chief</b>			<b>970-542-3932</b>	<a href="mailto:loren.sharp@cityoffortmorgan.com">loren.sharp@cityoffortmorgan.com</a>
	001-421	Police		
	006-774	Police Forfeiture Fund		
<b>Trae Boehm, Fire Chief</b>			<b>970-542-3982</b>	<a href="mailto:trae.boehm@cityoffortmorgan.com">trae.boehm@cityoffortmorgan.com</a>
	001-422	Fire Department		
<b>Doug Linton, Utilities Director</b>			<b>970-542-3901</b>	<a href="mailto:doug.linton@cityoffortmorgan.com">doug.linton@cityoffortmorgan.com</a>
	012-270	Electric		
		John Bain, Superintendent	970-542-3913	<a href="mailto:john.bain@cityoffortmorgan.com">john.bain@cityoffortmorgan.com</a>
	012-278	Utilities		
	013-370	Water		
		Erik Sagel, Superintendent	970-542-3911	<a href="mailto:erik.sagel@cityoffortmorgan.com">erik.sagel@cityoffortmorgan.com</a>
	013-375	Water Treatment Plant		
		Eleazar ("Al") O'canas, Superintendent	970-483-7244	<a href="mailto:eleazar.ocanas@cityoffortmorgan.com">eleazar.ocanas@cityoffortmorgan.com</a>
	014-470	Gas		
		Tony Behrends, Superintendent	970-542-3910	<a href="mailto:tony.behrends@cityoffortmorgan.com">tony.behrends@cityoffortmorgan.com</a>
	015-570	WW Collections		
		Erik Sagel, Superintendent	970-542-3911	<a href="mailto:eric.sagel@cityoffortmorgan.com">eric.sagel@cityoffortmorgan.com</a>
	015-575	Wastewater Treatment Plant		
		Skip Kaiser, Superintendent	970-542-0726	<a href="mailto:skip.kaiser@cityoffortmorgan.com">skip.kaiser@cityoffortmorgan.com</a>
<b>Nelson McCoy, Network Administrator</b>			<b>970-542-3902</b>	<a href="mailto:nelson.mccoy@cityoffortmorgan.com">nelson.mccoy@cityoffortmorgan.com</a>
	012-416	Network		

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# ORDINANCE

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## ORDINANCE NO. 1272

### THE ANNUAL APPROPRIATION ORDINANCE: AN ORDINANCE LEVYING A TAX UPON THE TAXABLE PROPERTY IN THE CITY OF FORT MORGAN, COLORADO, AND APPROPRIATING MONIES TO THE SEVERAL FUNDS OF SAID CITY

UPON AND PURSUANT to the estimate of the probable revenue and expenses submitted by the City Manager to the Council of the City of Fort Morgan, Colorado, and upon a budget made by the City Manager and submitted to said Council, and for the purpose of raising funds to defray all expenses of conducting the business of the government of the City and payment of all liabilities of the City falling due or accruing during the fiscal year ending December 31, 2023;

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FORT MORGAN, COLORADO:**

**Section 1.** There is hereby levied and assessed a tax of Thirteen and Two Hundred Fifty-Four Thousandths (13.254) mills upon each dollar of assessed valuation of all property within the City of Fort Morgan, Colorado.

**Section 2.** Of the monies arising from electric, water, gas, sewer and sanitation charges, taxes, fines, fees, licenses and all other sources of monies of the City of Fort Morgan, the City Council acting on behalf of the various departments and funds in the appropriate and necessary capacity, make the appropriations to the several funds of said City and GID for the purposes of operations, debt service and capital outlays as follows:


Fund	Appropriation
General Fund	\$ 17,508,186
Capital Improvement Fund	\$ 11,994,000
Conservation Trust	\$ 1,150,000
Electric Fund	\$ 23,370,181
Water Fund	\$ 9,436,059
Gas Fund	\$ 6,682,822
Sewer Fund	\$ 3,282,292
Sanitation Fund	\$ 1,373,770
Perpetual Care	\$ 8,000
Self-Insurance/Risk Mgmt.	\$ 5,410,809
<b>Total</b>	<b>\$ 80,216,119</b>

**INTRODUCED, READ, PASSED ON FIRST READING AND ORDERED PUBLISHED**  
this 18th day of October 2022.



THE CITY COUNCIL OF THE CITY OF FORT  
MORGAN, COLORADO

  
By: Lyn Deal  
Mayor

Attest:  
  
John Brennan  
City Clerk

PASSED, APPROVED AND ADOPTED ON FINAL READING AND ORDERED  
PUBLISHED this 1st day of November 2022.



THE CITY COUNCIL OF THE CITY OF FORT  
MORGAN, COLORADO

  
By: Lyn Deal  
Mayor

Attest:  
  
John Brennan  
City Clerk

STATE OF COLORADO            )  
COUNTY OF MORGAN        ) ss.     **CERTIFICATE**  
CITY OF FORT MORGAN        )

I, John Brennan, the duly appointed, qualified Clerk of the City of Fort Morgan, Colorado, do hereby certify that the foregoing **Ordinance No. 1272** was, as a proposed Ordinance, duly and legally presented to the City Council of the City of Fort Morgan, Colorado, on the 18th day of October, 2022. Said ordinance, as proposed, was duly read at length at said meeting, and thereafter the same was, on the 21st day of October, 2022, published in *The Fort Morgan Times*, a daily newspaper of general circulation published and printed in the City of Fort Morgan, Morgan County, Colorado. Said proposed

ordinance was again taken up and read a second time, duly and legally, passed, approved and adopted at a regular meeting of the City Council held on the 1st day of November, 2022. Within five (5) days after its final passage, said **Ordinance No. 1272** was published in *The Fort Morgan Times*, a daily newspaper of general circulation published and printed in the City of Fort Morgan, Morgan County, Colorado.

  
\_\_\_\_\_  
John Brennan  
City Clerk

## ORDINANCE NO. 1280

### AN ORDINANCE AMENDING THE APPROPRIATION OF MONIES FOR THE FUNDS OF THE CITY OF FORT MORGAN, COLORADO FOR 2023

**UPON AND PURSUANT** to the revised estimate of the probable revenue and expenses submitted to the City Council of the City of Fort Morgan, Colorado, and upon a budget approved by said Council, and for the purpose of raising funds to defray all expenses of conducting the business of the government of the City and payment of all liabilities of the City falling due or accruing during the fiscal year ending December 31, 2023; and,

**WHEREAS**, on November 1, 2022, the City Council approved the 2023 Annual Appropriation Ordinance, via Ordinance No. 1272, which appropriated monies to several funds of the City for the fiscal year ending December 31, 2023; and,

**WHEREAS**, pursuant to the City's independent review of the 2023 expenditures, adjustments to the 2023 budget are required to ensure compliance with applicable laws and accounting practices; and,

**WHEREAS**, the Riverview Commons General Improvement District (GID) Fund was inadvertently omitted from Ordinance No. 1272, the 2023 Annual Appropriations Ordinance, and the City now anticipates income of \$30,000 into that fund and expenses of \$30,000 from that fund for the year 2023, which amendments are reflected in the revised chart of appropriations within this Ordinance 1280; and,

**WHEREAS**, 2023 budget adjustments may be made by ordinance up until the finalization of the 2023 audit.

### **THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FORT MORGAN, COLORADO:**

Of the monies arising from electric, water, gas, sewer, and sanitation charges, taxes, fines, fees, licenses and all other sources of monies of the City of Fort Morgan, the appropriation to the funds of said City and GID for the purposes of operations, debt service and capital outlays are amended as follows and attached hereto and incorporated herein by reference:

<b>Fund</b>	<b>2023 Appropriation</b>	<b>Amendment</b>	<b>Amended Appropriation</b>
General Fund	\$17,508,186	\$0	\$17,508,186
Capital Improvement Fund	\$11,994,000	\$0	\$11,994,000
Conservation Trust	\$ 1,150,000	\$0	\$ 1,150,000
Electric Fund	\$23,370,181	\$0	\$23,370,181
Water Fund	\$ 9,436,059	\$0	\$ 9,436,059



Gas Fund	\$ 6,682,822	\$0	\$ 6,682,822
Sewer Fund	\$ 3,282,292	\$0	\$ 3,282,292
Sanitation Fund	\$ 1,373,770	\$0	\$ 1,373,770
Perpetual Care Fund	\$ 8,000	\$0	\$ 8,000
Self-Insurance Fund	\$ 5,410,809	\$0	\$ 5,410,809
Riverview GID Fund	\$ 0	\$30,000	\$ 30,000
<b>Total</b>	<b>\$80,216,119</b>	<b>\$30,000</b>	<b>\$80,246,119</b>

**INTRODUCED, READ, ADOPTED ON FIRST READING AND ORDERED**

**PUBLISHED** on the 2<sup>nd</sup> day of May, 2023.



THE CITY COUNCIL OF THE CITY OF FORT MORGAN, COLORADO

  
 By: Lyn Deal  
 Mayor

Attest:

  
 John Brennan  
 City Clerk

PASSED, APPROVED AND ADOPTED ON FINAL READING AND ORDERED  
 PUBLISHED this 16<sup>th</sup> day of May, 2023.



THE CITY COUNCIL OF THE CITY OF FORT MORGAN, COLORADO


  
 By: Lyn Deal

Attest:

  
 John Brennan  
 City Clerk

STATE OF COLORADO            )  
COUNTY OF MORGAN        ) ss.     **CERTIFICATE**  
CITY OF FORT MORGAN        )

I, John Brennan, the duly appointed, qualified Clerk of the City of Fort Morgan, Colorado, do hereby certify that the foregoing **Ordinance No. 1280** was, as a proposed Ordinance, duly and legally presented to the City Council of the City of Fort Morgan, Colorado, on the 2<sup>nd</sup> day of May, 2023. Said ordinance, as proposed, was duly read at length at said meeting, and thereafter the same was, on the 5<sup>th</sup> day of May, 2023, published in *The Fort Morgan Times*, a daily newspaper of general circulation published and printed in the City of Fort Morgan, Morgan County, Colorado. Said proposed ordinance was again taken up and read a second time, duly and legally passed, approved and adopted at a regular meeting of the City Council held on the 16<sup>th</sup> day of May, 2023. Within five (5) days after its final passage, said **Ordinance No. 1280** was published in *The Fort Morgan Times*, a daily newspaper of general circulation published and printed in the City of Fort Morgan, Morgan County, Colorado.

  
\_\_\_\_\_  
John Brennan  
City Clerk

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## FUND BALANCES

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CITY OF FORT MORGAN  
BUDGET - FUND BALANCES  
YEAR ENDING 12-31-2023

Fund	Estimated Beginning Fund Balance	Revenue	Operating Appropriations	Capital Outlay	Debt Service	Use of Fund Reserves	Estimated Ending Fund Balance	Reserved	Unreserved
GENERAL FUND	29,561,180.00	14,487,115.00	16,189,022.00	-	-	1,701,907.00	29,561,180.00	16,189,022.00	12,754,345.00
POLICE FORFEITURE FUND	43,037.00	-	-	-	-	-	43,037.00	-	43,037.00
CAPITAL IMPROVEMENT FUND	5,304,131.00	6,257,250.00	-	11,011,000.00	983,000.00	5,736,750.00	5,304,131.00	-	5,304,131.00
CONSERVATION TRUST FUND	104,097.00	520,000.00	-	1,150,000.00	-	630,000.00	104,097.00	-	104,097.00
ELECTRIC FUND	20,032,362.00	18,008,804.00	20,277,214.00	2,560,000.00	-	4,828,410.00	20,032,362.00	11,418,607.00	8,613,755.00
WATER FUND	50,717,763.00	11,635,873.00	7,910,104.00	2,130,000.00	308,617.00	-	52,004,935.00	5,174,361.00	46,830,574.00
GAS FUND	7,849,659.00	5,891,000.00	6,693,370.00	-	-	802,370.00	7,849,659.00	3,346,685.00	4,502,974.00
SEWER FUND	15,366,757.00	4,424,255.00	2,133,928.00	1,595,000.00	-	-	16,062,084.00	1,864,464.00	14,197,620.00
SANITATION FUND	2,488,587.00	1,210,000.00	1,449,120.00	175,000.00	-	414,120.00	2,488,587.00	812,060.00	1,676,527.00
PERPETUAL CARE FUND	764,787.00	19,300.00	8,000.00	-	-	-	776,087.00	776,087.00	-
SELF INSURANCE FUND	6,097,968.00	5,159,994.00	5,410,809.00	-	-	230,815.00	6,097,968.00	6,097,968.00	-
RIVERVIEW GID	(93,522.00)	30,000.00	30,000.00	-	-	-	(93,522.00)	-	(93,522.00)
TOTAL ALL FUNDS	138,236,826.00	67,643,591.00	60,101,567.00	18,621,000.00	1,291,617.00	14,364,372.00	140,230,605.00	45,679,254.00	93,933,538.00

1. Principal 950,000

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# FUND SUMMARIES

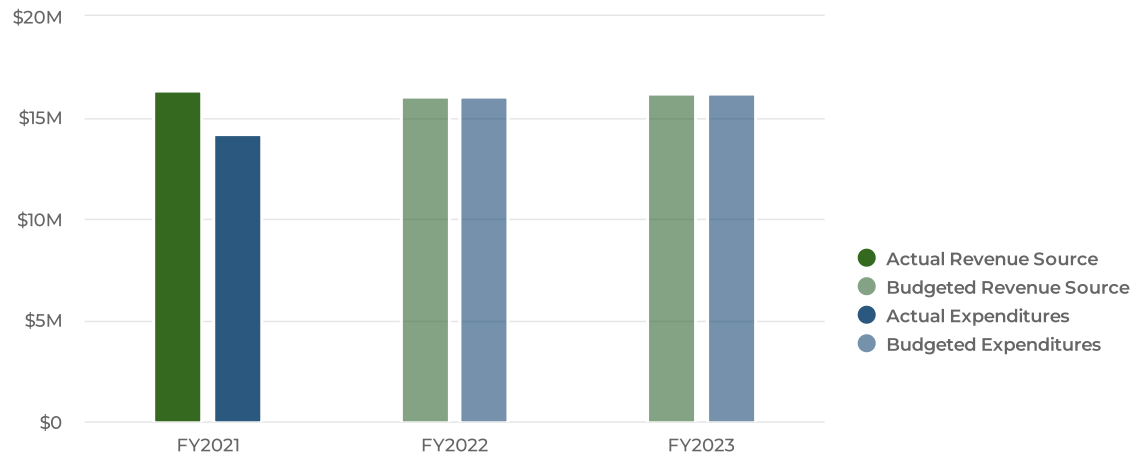
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## General Fund

	Actual 2020 restated	Actual 2021	Budget 2022	Budget 2023
<b>Fund Balance</b>	<b>\$ 24,256,290</b>	<b>\$ 27,412,265</b>	<b>\$ 29,561,180</b>	<b>\$ 29,561,180</b>
<b>Revenues:</b>				
Taxes	\$ 8,209,445	\$ 9,075,824	\$ 7,733,500	\$ 8,307,500
Licenses & Permits	\$ 61,084	\$ 48,194	\$ 53,725	\$ 57,035
Intergovernmental	\$ 5,439,285	\$ 5,002,833	\$ 5,078,203	\$ 4,819,325
Charges & Services	\$ 611,468	\$ 943,305	\$ 872,600	\$ 968,750
Fines & Forfeitures	\$ 122,992	\$ 111,451	\$ 147,500	\$ 147,500
Miscellaneous	\$ 534,520	\$ 1,172,072	\$ 2,198,618	\$ 1,888,912
<b>Total Revenue =</b>	<b>\$ 14,978,794</b>	<b>\$ 16,353,679</b>	<b>\$ 16,084,146</b>	<b>\$ 16,189,022</b>
<b>Expenditures:</b>				
Personnel	\$ 9,258,925	\$ 10,147,686	\$ 12,138,692	\$ 12,526,073
Operations	\$ 2,563,894	\$ 4,057,078	\$ 3,945,454	\$ 3,662,949
Capital Improvements	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures =</b>	<b>\$ 11,822,819</b>	<b>\$ 14,204,764</b>	<b>\$ 16,084,146</b>	<b>\$ 16,189,022</b>
<b>Year Difference =</b>	<b>\$ 3,155,975</b>	<b>\$ 2,148,915</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Calculated Fund Balance</b>	<b>\$ 27,412,265</b>	<b>\$ 29,561,180</b>	<b>\$ 29,561,180</b>	<b>\$ 29,561,180</b>
<b>Cash Balance</b>	<b>\$ 27,052,446</b>	<b>\$ 28,943,367</b>	<b>\$ 28,943,367</b>	<b>\$ 28,943,367</b>
<b>Restricted Emergency Reserve</b>	<b>\$ 11,822,819</b>	<b>\$ 14,204,764</b>	<b>\$ 16,084,146</b>	<b>\$ 16,189,022</b>
<b>Uncommitted Cash Balance</b>	<b>\$ 15,229,627</b>	<b>\$ 14,738,603</b>	<b>\$ 12,859,221</b>	<b>\$ 12,754,345</b>

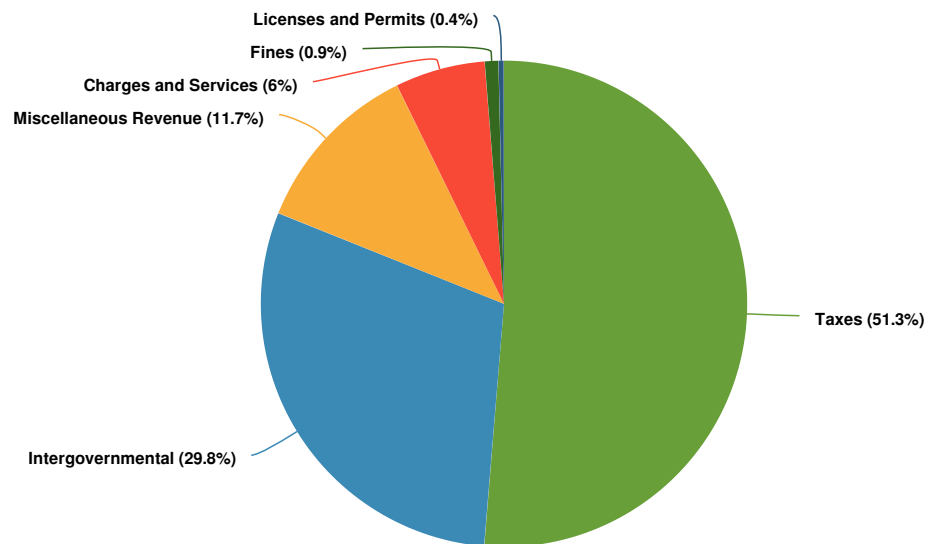
## Summary

The City of Fort Morgan is projecting \$16.19M of revenue in FY2023, which represents a 0.7% increase over the prior year. Budgeted expenditures are projected to increase by 0.7% or \$104.98K to \$16.19M in FY2023.

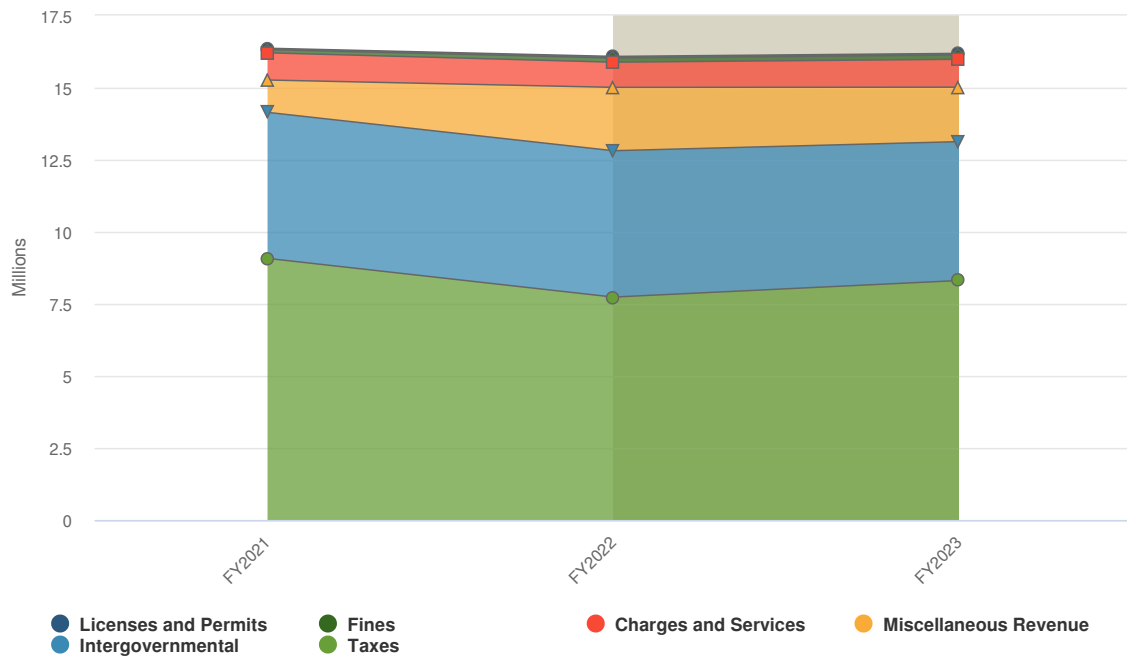


## Revenues by Source

### Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.



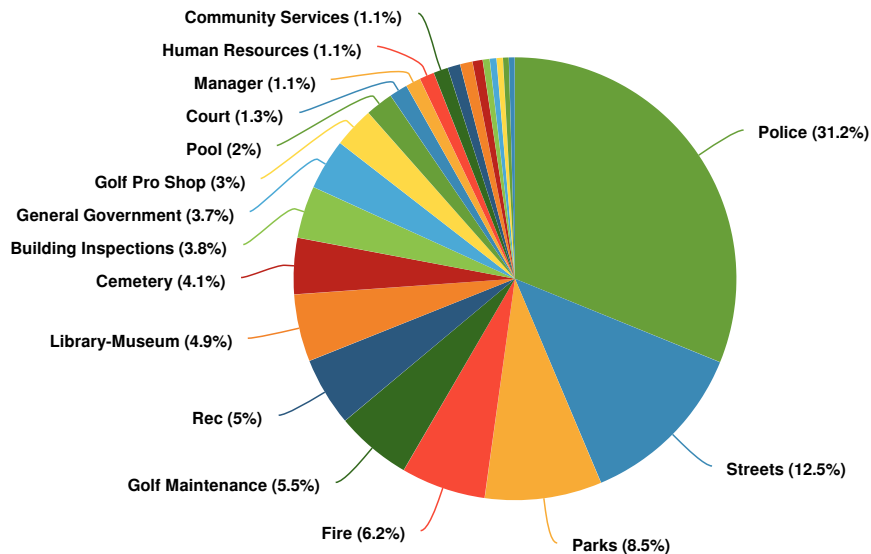
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
<b>Revenue Source</b>				
<b>Taxes</b>				
PROPERTY TAXES	001-150-1-2100	\$1,988,100.64	\$1,900,000.00	\$1,957,000.00
SALES TAX	001-150-1-2120	\$6,735,147.57	\$5,500,000.00	\$6,000,000.00
USE TAX	001-150-1-2121	\$93,198.38	\$80,000.00	\$90,000.00
REFUNDED USE/SALES TAX	001-150-1-2125	-\$6,161.63	\$0.00	\$0.00
SPECIFIC OWNERSHIP	001-150-1-2110	\$176,141.28	\$170,000.00	\$175,100.00
FRANCHISE TAX-TELEPHONE	001-150-1-2130	\$2,146.34	\$3,500.00	\$3,000.00
FRANCHISE TAX CATV	001-150-1-2131	\$87,253.27	\$80,000.00	\$82,400.00
<b>Total Taxes:</b>		<b>\$9,075,825.85</b>	<b>\$7,733,500.00</b>	<b>\$8,307,500.00</b>
<b>Licenses and Permits</b>				
LIQUOR LICENSE	001-151-1-2200	\$4,020.00	\$5,000.00	\$5,000.00
OCCUPATION TAX-LIQUOR	001-151-1-2210	\$1,450.00	\$1,000.00	\$1,400.00
FIREWORKS PERMITS	001-151-1-2216	\$775.00	\$775.00	\$775.00
MOBILE LUNCH CART FEE	001-151-1-2218	\$3,000.00	\$1,200.00	\$3,600.00
MOBILE HOME LICENSE	001-151-1-2220	\$1,165.50	\$500.00	\$1,000.00
BIKE LICENSE	001-151-1-2221	\$10.00	\$0.00	\$10.00
Animal License	001-151-1-2222		\$250.00	\$250.00
BUILDING PERMITS	001-151-1-2230	\$32,334.56	\$35,000.00	\$35,000.00
REFUNDED BUILDING PERMITS	001-151-1-2231	-\$3,985.80	\$0.00	\$0.00
CONTRACTOR REGISTRATION	001-151-1-2235	\$9,425.00	\$10,000.00	\$10,000.00
<b>Total Licenses and Permits:</b>		<b>\$48,194.26</b>	<b>\$53,725.00</b>	<b>\$57,035.00</b>
<b>Intergovernmental</b>				
ROAD & BRIDGE	001-152-1-2300	\$562,500.39	\$400,000.00	\$500,000.00
IN-LIEU TAXES ELECTRIC	001-152-1-2312	\$3,100,393.99	\$2,800,000.00	\$3,000,000.00
IN-LIEU TAXES GAS	001-152-1-2313	\$780,535.30	\$700,000.00	\$780,000.00
IN-LIEU TAXES SANITATION	001-152-1-2314	\$62,163.01	\$60,000.00	\$62,000.00
IN LIEU TAX SEWER	001-152-1-2315	\$113,231.14	\$95,000.00	\$110,000.00
RURAL FIRE PROTECTION	001-152-1-2320	\$73,298.80	\$45,000.00	\$62,000.00
CIGARETTE TAX	001-152-1-2410	\$28,902.38	\$24,000.00	\$26,000.00
MOTOR VEHICLE 1.50	001-152-1-2420	\$17,914.44	\$15,000.00	\$17,000.00
MOTOR VEHICLE 2.50	001-152-1-2421	\$27,761.15	\$25,000.00	\$27,000.00
FUEL TAX REFUND	001-152-1-2430	\$11,845.09	\$10,000.00	\$11,000.00
HIGHWAY MAINTENANCE	001-152-1-2440	\$11,325.00	\$10,000.00	\$11,325.00
SEVERANCE TAX	001-152-1-2450	\$29,551.32	\$50,000.00	\$35,000.00
ST CONTR FIREMENS PENSION	001-152-1-2455	\$74,358.00	\$61,863.00	\$70,000.00
SRO PROG SCHOOL DISTRICT	001-152-1-2460	\$95,757.37	\$70,000.00	\$98,000.00
OTHER FEDERAL GRANTS	001-152-1-2550	\$8,066.00	\$7,340.00	\$5,000.00
Main Street DOLA - Federal	001-152-1-2551		\$700,000.00	\$0.00
SBR SAMLL BUSINESS RELIEF GRAN	001-152-1-2553	\$63,500.00	\$0.00	\$0.00
GRANTS - STATE	001-152-1-2600	\$4,759.00	\$5,000.00	\$5,000.00
PRIVATE GRANTS	001-152-1-2610	\$473.00	\$0.00	\$0.00

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
<b>Total Intergovernmental:</b>		<b>\$5,066,335.38</b>	<b>\$5,078,203.00</b>	<b>\$4,819,325.00</b>
<b>Charges and Services</b>				
ZONING & ANNEXATIONS	001-153-1-2700	\$1,685.50	\$2,000.00	\$2,000.00
ROW PERMIT FEES	001-153-1-2715	\$11,311.00	\$15,000.00	\$15,000.00
ADULT ACTIVITIES	001-153-1-2716	\$1,850.00	\$3,000.00	\$4,000.00
YOUTH ACTIVITY FEES	001-153-1-2717	\$0.00	\$3,000.00	\$3,000.00
SWIMMING POOL FEES	001-153-1-2718	\$45,709.25	\$35,000.00	\$40,000.00
TODDLER PROGRAM FEES	001-153-1-2719	\$0.00	\$3,000.00	\$1,500.00
SPORTS CAMPS	001-153-1-2720	\$1,755.00	\$1,500.00	\$1,500.00
Softball Reg Fees	001-153-1-2723		\$1,600.00	\$750.00
BASEBALL REG FEES	001-153-1-2724	\$8,780.00	\$7,000.00	\$7,000.00
BASKETBALL REG FEES	001-153-1-2725	\$12,650.00	\$12,000.00	\$12,000.00
AQUATIC PROGRAM FEES	001-153-1-2729	\$9,751.00	\$16,000.00	\$16,000.00
DAILY USE FEES	001-153-1-2733	\$91,655.00	\$57,000.00	\$85,000.00
REC RESERVATIONS & RENTAL	001-153-1-2734	\$18,767.50	\$20,000.00	\$20,000.00
FITNESS CLASS WI INSTRUCTOR	001-153-1-2735	\$453.00		\$3,500.00
Annual Passes	001-153-1-2736		\$150,000.00	\$150,000.00
YOUTH SOCCER LEAGUE FEES	001-153-1-2737	\$9,260.00	\$15,000.00	\$13,500.00
REC - NFL YTH FLAG F BALL	001-153-1-2739	\$5,042.50	\$4,000.00	\$4,000.00
POOL CONCESSION SALES	001-153-1-2750	\$11,144.00	\$1,000.00	\$8,000.00
VOLLEYBALL PROGRAM FEES	001-153-1-2751	\$3,462.50	\$3,000.00	\$3,000.00
LIBRARY FEES	001-153-1-2752	\$8,309.04	\$8,000.00	\$8,000.00
SALE OF LOTS	001-153-1-2760	\$38,110.00	\$18,000.00	\$25,000.00
GRAVE FEES	001-153-1-2765	\$73,080.00	\$48,000.00	\$55,000.00
NAME PLAQUE - VAULT FEE	001-153-1-2770	\$15,960.00	\$5,000.00	\$8,000.00
SALE OF NICHE-COLUMBARIUM	001-153-1-2775	\$19,600.00	\$15,000.00	\$15,000.00
Senior Center Rental	001-153-1-2791		\$2,500.00	\$1,500.00
SR CENTER TRIPS	001-153-1-2792	\$2,989.00	\$12,000.00	\$12,000.00
WEED AND SNOW ENFORCEMENT	001-153-1-2794	\$1,183.71	\$2,500.00	\$2,500.00
MISC CHARGES FOR SVC	001-153-1-2795	\$4,676.75	\$6,000.00	\$6,000.00
GF DAILY FEES	001-153-1-2800	\$161,497.35	\$110,000.00	\$125,000.00
GF ANNUAL FEES	001-153-1-2810	\$116,548.72	\$95,000.00	\$105,000.00
GF DRIVING RANGE FEES	001-153-1-2832	\$15,662.22	\$10,000.00	\$10,000.00
GF CART RENTAL	001-153-1-2836	\$63,369.23	\$55,000.00	\$58,000.00
GF SNACK BAR CHARGES	001-153-1-2840	\$105,425.45	\$60,000.00	\$75,000.00
GF Stay & Play Hotel Rev	001-153-1-2849		\$5,000.00	\$5,000.00
GF PRO SHOP SALES	001-153-1-2850	\$76,628.65	\$70,000.00	\$65,000.00
GF LESSONS	001-153-1-2865	\$6,991.10	\$1,500.00	\$3,000.00
<b>Total Charges and Services:</b>		<b>\$943,307.47</b>	<b>\$872,600.00</b>	<b>\$968,750.00</b>
<b>Fines</b>				
TRAFFIC FINES	001-154-1-2800	\$33,440.15	\$50,000.00	\$50,000.00
PARKING FINES	001-154-1-2810	\$2,748.41	\$6,500.00	\$6,500.00

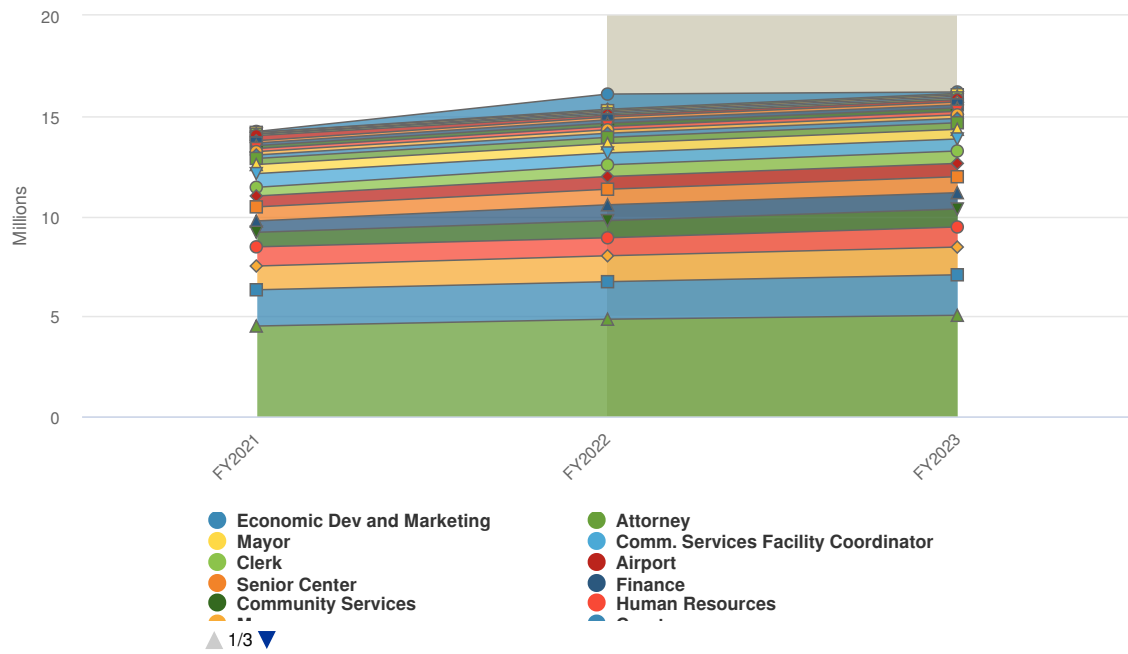
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
OTHER FINES	001-154-1-2820	\$40,418.98	\$44,000.00	\$44,000.00
COURT COSTS	001-154-1-2825	\$33,591.96	\$40,000.00	\$40,000.00
COURT BOND FORFEITURE	001-154-1-2826	\$251.34	\$5,500.00	\$5,500.00
COURT MISCELLANEOUS	001-154-1-2827	\$400.79	\$600.00	\$600.00
FALSE ALARM FEES	001-154-1-2850	\$600.00	\$900.00	\$900.00
<b>Total Fines:</b>		<b>\$111,451.63</b>	<b>\$147,500.00</b>	<b>\$147,500.00</b>
<b>Miscellaneous Revenue</b>				
Fund Reserves	001-155-2-2102		\$1,943,118.00	\$1,701,907.11
INTEREST INCOME	001-155-2-2900	\$7.78	\$0.00	\$5.00
PFM INVESTMENT INCOME	001-155-2-2905	-\$117,337.73	\$200,000.00	\$100,000.00
FARM INCOME	001-155-2-2910	\$11,455.00	\$12,000.00	\$12,000.00
Morgan Co Council Aging	001-155-2-2920		\$0.00	\$2,000.00
AIRPORT REVENUE	001-155-2-2930	\$16,170.03	\$12,000.00	\$13,000.00
CASH SHORT/LONG	001-155-2-2935	\$83.24		\$0.00
MISCELLANEOUS	001-155-2-2940	\$83,477.06	\$25,000.00	\$50,000.00
DONATIONS	001-155-2-2950	\$30,315.00	\$6,500.00	\$10,000.00
SALE OF FIXED ASSETS	001-155-2-2970	\$1,084,402.00	\$0.00	\$0.00
TRANSFER BETWEEN BANKS	001-155-2-2980	\$14,517.14	\$0.00	\$0.00
<b>Total Miscellaneous Revenue:</b>		<b>\$1,123,089.52</b>	<b>\$2,198,618.00</b>	<b>\$1,888,912.11</b>
<b>Total Revenue Source:</b>		<b>\$16,368,204.11</b>	<b>\$16,084,146.00</b>	<b>\$16,189,022.11</b>

## Expenditures by Function

### Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function

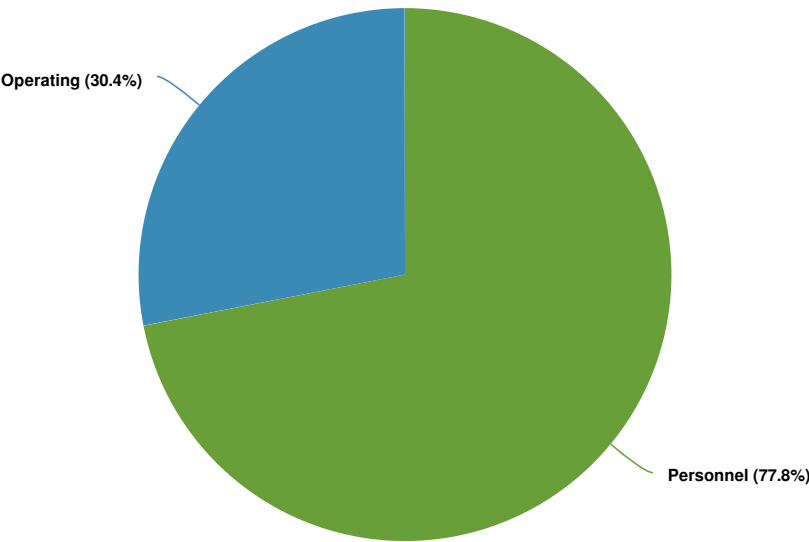


Grey background indicates budgeted figures.

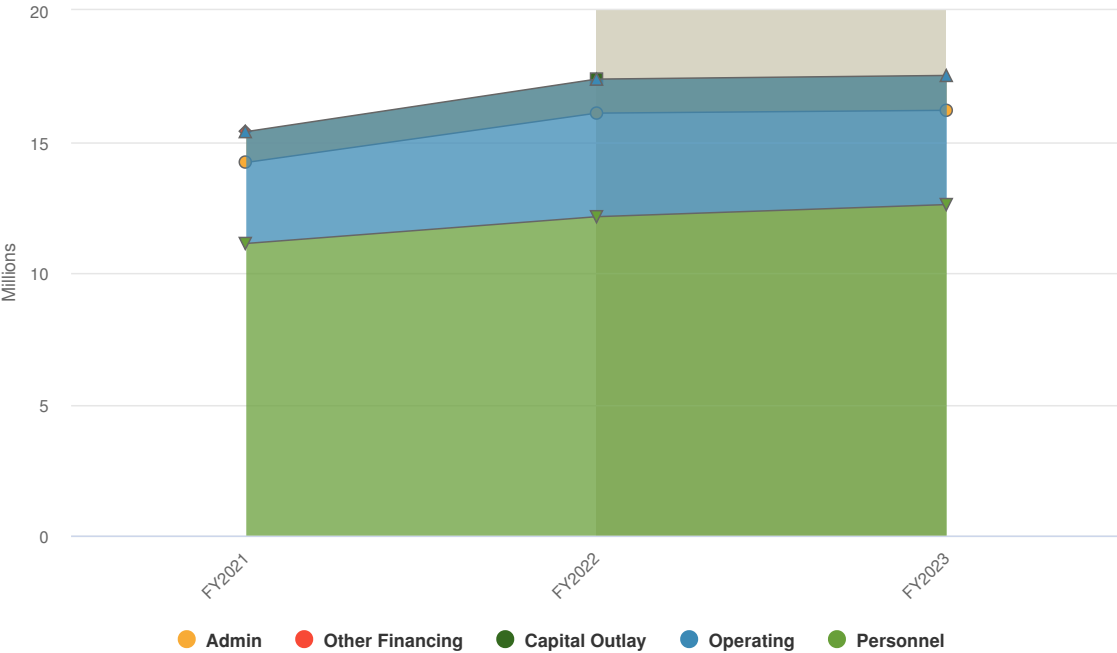
Name	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
Expenditures			
Mayor	\$63,383.16	\$68,714.00	\$73,660.71
Manager	\$167,165.15	\$172,763.00	\$178,019.49
Finance	\$131,229.40	\$164,955.00	\$149,472.34
Clerk	\$69,647.60	\$75,225.00	\$81,986.78
Attorney	\$2,750.23	\$70,445.00	\$70,445.00
Airport	\$255,298.55	\$100,599.00	\$121,599.00
Human Resources	\$153,670.89	\$164,050.00	\$175,429.11
General Government	\$683,822.80	\$591,296.00	\$599,775.00
Police	\$4,508,932.87	\$4,848,616.00	\$5,043,685.84
Fire	\$956,661.17	\$897,324.00	\$1,002,182.22
Building Inspections	\$432,140.17	\$584,133.00	\$618,917.16
Court	\$173,987.05	\$206,314.00	\$217,028.63
Economic Dev and Marketing	\$44,668.12	\$757,327.00	\$70,241.23
Streets	\$1,809,286.37	\$1,873,060.00	\$2,022,595.01
Library-Museum	\$701,544.55	\$777,564.00	\$796,705.52
Community Services	\$144,899.23	\$166,862.00	\$171,700.44
Golf Pro Shop	\$453,742.85	\$468,886.00	\$482,532.17
Golf Maintenance	\$726,389.03	\$856,119.00	\$897,407.48
Parks	\$1,185,503.75	\$1,293,478.00	\$1,383,272.79
Cemetery	\$544,510.82	\$633,926.00	\$664,827.07
Rec	\$567,010.54	\$790,064.00	\$814,326.74
Pool	\$302,554.53	\$308,835.00	\$326,300.58
Senior Center	\$113,943.09	\$135,987.00	\$145,902.45
Comm. Services Facility Coordinator	\$26,473.51	\$77,604.00	\$81,109.35
<b>Total Expenditures:</b>	<b>\$14,219,215.43</b>	<b>\$16,084,146.00</b>	<b>\$16,189,122.11</b>

# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
<b>Expense Objects</b>				
<b>Mayor</b>				
SALARIES & WAGES	001-410-3-3101-00000	\$9,600.00	\$9,600.00	\$9,600.00
RETIREMENT - PERA	001-410-3-3110-00000	\$427.34	\$1,315.00	\$1,315.00
MEDICARE	001-410-3-3120-00000	\$24.24	\$139.00	\$139.00
HEALTH INSURANCE	001-410-3-3130-00000	\$162,957.00	\$162,957.00	\$167,845.71
Uniforms	001-410-3-3330-00000		\$500.00	\$500.00
CONBTN - COUNTY EXPRESS	001-410-3-3352-00000	\$8,000.00	\$8,000.00	\$8,000.00
PROPERTY & CASUALTY INS	001-410-3-3510-00000	\$2,774.04	\$3,306.00	\$3,306.00
EDUCATION & TRAINING	001-410-3-3520-00000	\$6,416.54	\$10,000.00	\$10,000.00
COUNCIL MEETING EXPENSE	001-410-3-3521-00000	\$2,715.00	\$5,000.00	\$5,000.00
DUES & SUBSCRIPTIONS	001-410-3-3525-00000	\$9,521.00	\$12,000.00	\$12,000.00
ADMIN/SUPPORT	001-410-3-3900-00000	-\$139,052.00	-\$144,103.00	-\$144,045.00
<b>Total Mayor:</b>		<b>\$63,383.16</b>	<b>\$68,714.00</b>	<b>\$73,660.71</b>
<b>Manager</b>				
SALARIES & WAGES	001-411-3-3101-00000	\$232,783.28	\$232,771.00	\$239,754.13
RETIREMENT - PERA	001-411-3-3110-00000	\$31,370.02	\$33,128.00	\$34,121.84
MEDICARE	001-411-3-3120-00000	\$3,275.65	\$3,378.00	\$3,479.34
HEALTH INSURANCE	001-411-3-3130-00000	\$53,775.96	\$53,776.00	\$55,389.28
LIFE INSURANCE	001-411-3-3131-00000	\$428.04	\$428.00	\$440.84
DISABILITY INSURANCE	001-411-3-3132-00000	\$282.00	\$282.00	\$290.46
WORKERS COMPENSATION	001-411-3-3140-00000	\$1,320.00	\$1,320.00	\$1,359.60
ADVERTISING	001-411-3-3205-00000	\$0.00	\$3,000.00	\$3,000.00
OFFICE SUPPLIES & EXPENSE	001-411-3-3240-00000	\$880.13	\$3,500.00	\$1,500.00
TELEPHONE	001-411-3-3260-00000	\$835.00	\$1,000.00	\$1,000.00
FUEL & OIL	001-411-3-3270-00000	\$722.01	\$1,750.00	\$1,750.00
MISCELLANEOUS	001-411-3-3295-00000	\$326.34	\$0.00	\$0.00
EMPLOYEE RECOGNITION	001-411-3-3296-00000	\$8,852.77	\$5,000.00	\$6,000.00
INNOVATION	001-411-3-3297-00000	\$9,898.92	\$10,000.00	\$10,000.00
MAINT EQUIPMENT & VEHICLE	001-411-3-3310-00000	\$310.48	\$500.00	\$500.00
UNIFORMS	001-411-3-3330-00000	\$0.00	\$500.00	\$500.00
PROPERTY & CASUALTY INS	001-411-3-3510-00000	\$1,022.04	\$1,218.00	\$1,218.00
EDUCATION & TRAINING	001-411-3-3520-00000	\$2,207.12	\$5,000.00	\$5,000.00
MEETING EXPENSES	001-411-3-3521-00000	\$3,171.99	\$5,000.00	\$5,000.00
RECRUITMENT & RETENTION	001-411-3-3522-00000	\$0.00	\$2,500.00	\$2,500.00
DUES & SUBSCRIPTIONS	001-411-3-3525-00000	\$1,429.40	\$3,000.00	\$3,000.00
ADMIN/SUPPORT	001-411-3-3900-00000	-\$185,726.00	-\$194,288.00	-\$197,784.00
<b>Total Manager:</b>		<b>\$167,165.15</b>	<b>\$172,763.00</b>	<b>\$178,019.49</b>
<b>Finance</b>				
SALARIES & WAGES	001-412-3-3101-00000	\$383,762.31	\$418,069.00	\$430,611.07
OVERTIME EXPENSE	001-412-3-3108-00000	\$0.00	\$1,000.00	\$1,030.00
RETIREMENT - PERA	001-412-3-3110-00000	\$47,385.01	\$59,592.00	\$61,379.76

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
MEDICARE	001-412-3-3120-00000	\$5,447.97	\$6,077.00	\$6,259.31
HEALTH INSURANCE	001-412-3-3130-00000	\$139,677.96	\$139,678.00	\$143,868.34
LIFE INSURANCE	001-412-3-3131-00000	\$1,113.00	\$1,170.00	\$1,205.10
DISABILITY INSURANCE	001-412-3-3132-00000	\$731.04	\$752.00	\$774.56
WORKERS COMPENSATION	001-412-3-3140-00000	\$339.96	\$340.00	\$350.20
Credit Card Fees	001-412-3-3222-00000		\$600.00	\$600.00
DATA PROCESSING	001-412-3-3230-00000	\$19,756.10	\$23,000.00	\$23,000.00
OFFICE SUPPLIES & EXPENSE	001-412-3-3240-00000	\$4,845.71	\$9,500.00	\$8,500.00
RENT	001-412-3-3245-00000	\$9,600.00	\$10,512.00	\$10,512.00
TELEPHONE	001-412-3-3260-00000	\$250.00	\$600.00	\$400.00
MISCELLANEOUS	001-412-3-3295-00000	\$20,160.94	\$0.00	\$0.00
EMPLOYEE RECOGNITION	001-412-3-3296-00000	\$429.01	\$800.00	\$800.00
UNIFORMS	001-412-3-3330-00000	\$555.45	\$800.00	\$600.00
UNCOLLECTIBLE ACCOUNTS	001-412-3-3410-00000	\$660.00	\$2,500.00	\$1,500.00
PROPERTY & CASUALTY INS	001-412-3-3510-00000	\$2,774.04	\$3,306.00	\$3,306.00
EDUCATION & TRAINING	001-412-3-3520-00000	\$604.00	\$4,500.00	\$4,500.00
CONFERENCES & CONVENTIONS	001-412-3-3521-00000	\$0.00	\$8,000.00	\$8,000.00
DUES & SUBSCRIPTIONS	001-412-3-3525-00000	\$621.90	\$23,200.00	\$23,200.00
ENGINEERING & CONSULTING	001-412-3-3530-00000	\$31,500.00	\$33,000.00	\$33,000.00
ADMIN/SUPPORT	001-412-3-3900-00000	-\$538,985.00	-\$582,041.00	-\$613,924.00
<b>Total Finance:</b>		<b>\$131,229.40</b>	<b>\$164,955.00</b>	<b>\$149,472.34</b>
<b>Clerk</b>				
SALARIES & WAGES	001-413-3-3101-00000	\$139,081.15	\$144,190.00	\$148,515.70
RETIREMENT - PERA	001-413-3-3110-00000	\$18,661.53	\$20,504.00	\$21,119.12
MEDICARE	001-413-3-3120-00000	\$1,924.29	\$2,091.00	\$2,153.73
HEALTH INSURANCE	001-413-3-3130-00000	\$39,342.00	\$39,342.00	\$40,522.26
LIFE INSURANCE	001-413-3-3131-00000	\$312.96	\$313.00	\$322.39
DISABILITY INSURANCE	001-413-3-3132-00000	\$206.04	\$206.00	\$212.18
WORKERS COMPENSATION	001-413-3-3140-00000	\$579.96	\$580.00	\$597.40
LEGAL NOTICES & PUBLICITN	001-413-3-3220-00000	\$11,510.97	\$12,000.00	\$15,000.00
OFFICE SUPPLIES & EXPENSE	001-413-3-3240-00000	\$1,640.04	\$3,000.00	\$3,000.00
RECORDS MANAGEMENT	001-413-3-3241-00000	\$1,255.00	\$2,000.00	\$2,000.00
TELEPHONE	001-413-3-3260-00000	\$235.00	\$300.00	\$300.00
FUEL & OIL	001-413-3-3270-00000	\$29.02	\$200.00	\$200.00
EMPLOYEE RECOGNITION	001-413-3-3296-00000	\$0.00	\$200.00	\$200.00
ELECTIONS	001-413-3-3350-00000	\$5,269.97	\$20,000.00	\$20,000.00
PROPERTY & CASUALTY INS	001-413-3-3510-00000	\$1,022.04	\$1,218.00	\$1,218.00
EDUCATION & TRAINING	001-413-3-3520-00000	\$831.83	\$3,500.00	\$2,500.00
CONFERENCES & CONVENTIONS	001-413-3-3521-00000	\$0.00	\$1,000.00	\$1,000.00
DUES & SUBSCRIPTIONS	001-413-3-3525-00000	\$543.80	\$3,000.00	\$3,000.00
ADMIN/SUPPORT	001-413-3-3900-00000	-\$152,798.00	-\$178,419.00	-\$179,874.00
<b>Total Clerk:</b>		<b>\$69,647.60</b>	<b>\$75,225.00</b>	<b>\$81,986.78</b>



Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
<b>Attorney</b>				
ENGINEERING & CONSULTING	001-414-3-3530-00000	\$174,038.23	\$225,000.00	\$225,000.00
ADMIN/SUPPORT	001-414-3-3900-00000	-\$171,288.00	-\$154,555.00	-\$154,555.00
<b>Total Attorney:</b>		<b>\$2,750.23</b>	<b>\$70,445.00</b>	<b>\$70,445.00</b>
<b>Human Resources</b>				
SALARIES & WAGES	001-417-3-3101-00000	\$178,411.51	\$188,759.00	\$194,421.77
OVERTIME EXPENSE	001-417-3-3108-00000	\$0.00	\$500.00	\$515.00
RETIREMENT - PERA	001-417-3-3110-00000	\$20,374.59	\$26,913.00	\$27,720.39
MEDICARE	001-417-3-3120-00000	\$2,437.69	\$2,744.00	\$2,826.32
HEALTH INSURANCE	001-417-3-3130-00000	\$69,839.04	\$69,839.00	\$71,934.17
LIFE INSURANCE	001-417-3-3131-00000	\$555.96	\$556.00	\$572.68
DISABILITY INSURANCE	001-417-3-3132-00000	\$366.00	\$366.00	\$376.98
WORKERS COMPENSATION	001-417-3-3140-00000	\$260.04	\$260.00	\$267.80
EMPLOYMENT EXPENSES	001-417-3-3205-00000	\$14,620.25	\$20,000.00	\$20,000.00
EMPLOYEE RECOGNITION	001-417-3-3225-00000	\$17,159.84	\$15,000.00	\$15,000.00
DATA PROCESSING	001-417-3-3230-00000	\$3,860.31	\$6,000.00	\$6,000.00
OFFICE SUPPLIES & EXPENSE	001-417-3-3240-00000	\$2,198.04	\$3,000.00	\$4,000.00
SAFETY COMMITTEE	001-417-3-3242-00000	\$0.00	\$1,000.00	\$1,000.00
RENT	001-417-3-3245-00000	\$10,200.00	\$8,832.00	\$8,832.00
TELEPHONE	001-417-3-3260-00000	\$115.00	\$300.00	\$300.00
WELLNESS PROGRAM	001-417-3-3327-00000	\$16,751.62	\$20,000.00	\$20,000.00
RISK MANAGEMENT COMPLIANC	001-417-3-3350-00000	\$12,082.29	\$15,000.00	\$15,000.00
PROPERTY & CASUALTY INS	001-417-3-3510-00000	\$1,022.04	\$1,218.00	\$1,218.00
TUITION ASSISTANCE	001-417-3-3520-00000	\$3,000.00	\$10,000.00	\$10,000.00
CONFERENCES & CONVENTIONS	001-417-3-3521-00000	\$0.00	\$4,000.00	\$4,000.00
DUES & SUBSCRIPTIONS	001-417-3-3525-00000	\$13,640.90	\$14,000.00	\$15,000.00
COVID EXPENSE	001-417-3-3553-00000	\$124.77	\$0.00	\$0.00
ADMIN/SUPPORT	001-417-3-3900-00000	-\$213,349.00	-\$244,237.00	-\$243,556.00
<b>Total Human Resources:</b>		<b>\$153,670.89</b>	<b>\$164,050.00</b>	<b>\$175,429.11</b>
<b>General Government</b>				
DEPT OPERATIONS	001-419-3-3220-00000	\$9,830.79	\$0.00	\$0.00
DATA PROCESSING	001-419-3-3230-00000	\$1,841.84	\$0.00	\$0.00
OFFICE SUPPLIES & EXPENSE	001-419-3-3240-00000	\$6,066.67	\$10,000.00	\$10,000.00
UTILITIES	001-419-3-3250-00000	\$15,094.87	\$18,000.00	\$18,000.00
Fuel & Oil	001-419-3-3270-00000		\$1,000.00	\$0.00
MISCELLANEOUS	001-419-3-3295-00000	-\$2.98	\$0.00	\$0.00
Maint Equipment & Vehicle	001-419-3-3310-00000		\$3,000.00	\$3,000.00
MAINT GENERAL PROPERTY	001-419-3-3320-00000	\$33,237.58	\$25,000.00	\$25,000.00
JANITORIAL ALLOCATION	001-419-3-3324-00000	\$12,537.59	\$5,000.00	\$5,000.00
PROPERTY & CASUALTY INS	001-419-3-3510-00000	\$14,075.04	\$16,293.00	\$16,293.00
LITIGATION	001-419-3-3540-00000	\$83,500.00		
COVID EXPENSE	001-419-3-3553-00000	\$63,603.05	\$0.00	\$0.00

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
TRANSFER BETWEEN BANKS	001-419-3-3680-00000	\$15,263.35	\$0.00	\$0.00
ADMIN/SUPPORT	001-419-3-3900-00000	\$428,775.00	\$513,003.00	\$522,482.00
<b>Total General Government:</b>		<b>\$683,822.80</b>	<b>\$591,296.00</b>	<b>\$599,775.00</b>
<b>Police</b>				
SALARIES & WAGES	001-421-3-3101-00000	\$2,308,559.69	\$2,570,691.00	\$2,687,811.73
SAL & WAGES - TRANSFERRED	001-421-3-3104-00000	\$63,532.33	\$0.00	\$0.00
OVERTIME EXPENSE	001-421-3-3108-00000	\$95,150.01	\$73,000.00	\$77,690.00
RETIREMENT - PERA	001-421-3-3110-00000	\$37,004.98	\$35,352.00	\$37,012.56
RETIREMENT-MONEY PURCHASE	001-421-3-3111-00000	\$276,046.85	\$306,570.00	\$319,767.10
RETIREMENT - FPPA	001-421-3-3112-00000	\$188,078.00	\$188,078.00	\$159,194.47
MEDICARE	001-421-3-3120-00000	\$33,706.14	\$38,334.00	\$40,084.02
HEALTH INSURANCE	001-421-3-3130-00000	\$861,347.04	\$861,347.00	\$899,187.41
LIFE INSURANCE	001-421-3-3131-00000	\$6,861.00	\$6,861.00	\$7,378.83
DISABILITY INSURANCE	001-421-3-3132-00000	\$4,512.00	\$4,512.00	\$6,247.36
WORKERS COMPENSATION	001-421-3-3140-00000	\$70,516.26	\$64,360.00	\$66,670.80
DEATH & DISABILITY-FPPA	001-421-3-3160-00000	\$51,002.72	\$71,852.00	\$75,207.56
Credit Card Fees	001-412-3-3232-00000		\$100.00	\$100.00
EQUIPMENT ALLOWANCE	001-421-3-3220-00000	\$49,042.90	\$70,150.00	\$53,650.00
NATIONAL NIGHT EXPENSES GRANT	001-421-3-3221-00000	\$18,118.70	\$0.00	\$0.00
CRIME CONTROL & INVESTGTN	001-421-3-3225-00000	\$1,621.83	\$4,250.00	\$4,250.00
CRIMINAL INVESTIGATIONS	001-421-3-3227-00000	\$9,416.94	\$30,295.00	\$28,900.00
Community Events	001-421-3-3228-00000		\$20,000.00	\$20,000.00
SOFTWARE MAINTENANCE	001-421-3-3230-00000	\$34,887.64	\$63,825.00	\$74,185.00
Credit Card Fees	001-421-3-3232-00000			\$100.00
OFFICE SUPPLIES & EXPENSE	001-421-3-3240-00000	\$16,792.18	\$19,430.00	\$18,430.00
UTILITIES	001-421-3-3250-00000	\$22,992.46	\$36,225.00	\$36,225.00
TELEPHONE	001-421-3-3260-00000	\$13,008.22	\$6,800.00	\$15,000.00
FUEL & OIL	001-421-3-3270-00000	\$43,485.48	\$50,400.00	\$86,500.00
MISCELLANEOUS	001-421-3-3295-00000	\$7,414.71	\$0.00	\$0.00
EMPLOYEE RECOGNITION	001-421-3-3296-00000	\$1,491.31	\$4,000.00	\$4,000.00
MAINT EQUIPMENT & VEHICLE	001-421-3-3310-00000	\$39,947.88	\$36,960.00	\$37,160.00
MAINT GENERAL PROPERTY	001-421-3-3320-00000	\$33,846.90	\$37,650.00	\$37,980.00
JANITORIAL	001-421-3-3325-00000	\$12,600.00	\$16,000.00	\$16,000.00
UNIFORMS	001-421-3-3330-00000	\$29,446.61	\$29,500.00	\$30,900.00
ANIMAL SHELTER MAINT	001-421-3-3350-00000	\$52,236.39	\$53,100.00	\$53,100.00
CUSTODY OF PRISONERS	001-421-3-3352-00000	\$0.00	\$1,000.00	\$1,000.00
K-9 Expense	001-421-3-3355-00000		\$0.00	\$18,000.00
BLIGHT REMOVAL EXPENSE	001-421-3-3357-00000	\$0.00	\$25,000.00	\$7,000.00
PD NEW HIRE TESTING	001-421-3-3365-00000	\$7,386.41	\$6,500.00	\$8,650.00
PROPERTY & CASUALTY INS	001-421-3-3510-00000	\$58,545.96	\$69,774.00	\$69,774.00
EDUCATION & TRAINING	001-421-3-3520-00000	\$30,410.30	\$39,100.00	\$39,100.00
DUES & SUBSCRIPTIONS	001-421-3-3525-00000	\$4,483.03	\$7,600.00	\$7,430.00
ENGINEERING & CONSULTING	001-421-3-3530-00000	\$25,440.00	\$0.00	\$0.00

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
<b>Total Police:</b>		<b>\$4,508,932.87</b>	<b>\$4,848,616.00</b>	<b>\$5,043,685.84</b>
<b>Fire</b>				
SALARIES & WAGES	001-422-3-3101-00000	\$254,526.89	\$273,868.00	\$282,084.04
OVERTIME EXPENSE	001-422-3-3108-00000	\$2,166.44	\$8,000.00	\$4,240.00
RETIREMENT - PERA	001-422-3-3110-00000	\$33,736.48	\$40,082.00	\$41,284.46
FIREMAN'S PENSION	001-422-3-3111-00000	\$313,148.00	\$197,554.00	\$203,480.62
MEDICARE	001-422-3-3120-00000	\$3,438.98	\$4,087.00	\$4,209.61
HEALTH INSURANCE	001-422-3-3130-00000	\$139,677.96	\$139,678.00	\$143,868.34
LIFE INSURANCE	001-422-3-3131-00000	\$1,113.00	\$1,113.00	\$1,146.39
DISABILITY INSURANCE	001-422-3-3132-00000	\$732.00	\$732.00	\$753.96
WORKERS COMPENSATION	001-422-3-3140-00000	\$15,884.02	\$10,160.00	\$10,464.80
Mental Health Assistance	001-422-3-3210-00000		\$3,000.00	\$3,000.00
FIRE CALLS	001-422-3-3220-00000	\$5,860.00	\$6,500.00	\$7,000.00
FIRST AIDE & VACCINES	001-422-3-3222-00000	\$2,954.85	\$5,000.00	\$5,000.00
BANQUET	001-422-3-3225-00000	\$1,246.02	\$3,500.00	\$3,500.00
DATA PROCESSING	001-422-3-3230-00000	\$942.33	\$800.00	\$800.00
OFFICE SUPPLIES & EXPENSE	001-422-3-3240-00000	\$4,233.60	\$3,000.00	\$4,000.00
UTILITIES	001-422-3-3250-00000	\$47,838.41	\$45,000.00	\$45,000.00
TELEPHONE	001-422-3-3260-00000	\$900.48	\$1,080.00	\$1,080.00
FUEL & OIL	001-422-3-3270-00000	\$8,723.10	\$7,000.00	\$10,000.00
FIRE SUPPRESSION	001-422-3-3280-00000	\$9,516.09	\$15,000.00	\$15,000.00
PERSONAL PROTECTIVE GEAR	001-422-3-3281-00000	\$13,911.62	\$18,000.00	\$25,000.00
TOOLS AND EQUIPMENT	001-422-3-3290-00000	\$725.10	\$1,000.00	\$2,500.00
MISCELLANEOUS	001-422-3-3295-00000	\$403.81	\$0.00	\$0.00
MAINT EQUIPMENT & VEHICLE	001-422-3-3310-00000	\$27,777.45	\$30,000.00	\$70,000.00
MAINT GENERAL PROPERTY	001-422-3-3320-00000	\$13,657.38	\$15,000.00	\$17,000.00
Warning System Maintenance	001-422-3-3327-00000			\$30,000.00
UNIFORMS	001-422-3-3330-00000	\$2,872.64	\$3,000.00	\$3,600.00
PROPERTY & CASUALTY INS	001-422-3-3510-00000	\$29,930.04	\$35,670.00	\$35,670.00
EDUCATION & TRAINING	001-422-3-3520-00000	\$15,331.86	\$22,000.00	\$25,000.00
RECRUITMENT & RETENTION	001-422-3-3522-00000	\$1,517.65	\$2,500.00	\$2,500.00
DUES & SUBSCRIPTIONS	001-422-3-3525-00000	\$2,349.67	\$5,000.00	\$5,000.00
COVID EXPENSE	001-422-3-3553-00000	\$1,545.30	\$0.00	\$0.00
<b>Total Fire:</b>		<b>\$956,661.17</b>	<b>\$897,324.00</b>	<b>\$1,002,182.22</b>
<b>Building Inspections</b>				
SALARIES & WAGES	001-424-3-3101-00000	\$260,121.56	\$374,879.00	\$386,125.37
RETIREMENT - PERA	001-424-3-3110-00000	\$36,265.73	\$53,308.00	\$54,907.24
MEDICARE	001-424-3-3120-00000	\$3,602.34	\$5,436.00	\$5,599.08
HEALTH INSURANCE	001-424-3-3130-00000	\$93,119.04	\$93,119.00	\$95,912.57
LIFE INSURANCE	001-424-3-3131-00000	\$741.96	\$742.00	\$764.26
DISABILITY INSURANCE	001-424-3-3132-00000	\$488.04	\$488.00	\$502.64
WORKERS COMPENSATION	001-424-3-3140-00000	\$1,500.00	\$1,500.00	\$1,545.00

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
CREDIT CARD FEES	001-424-3-3220-00000	\$3,863.47	\$2,000.00	\$6,000.00
PLANNING & ZONING	001-424-3-3226-00000	\$417.03	\$1,500.00	\$1,500.00
DATA PROCESSING	001-424-3-3230-00000	\$8,446.25	\$10,000.00	\$10,000.00
OFFICE SUPPLIES & EXPENSE	001-424-3-3240-00000	\$1,569.91	\$3,000.00	\$5,000.00
UTILITIES	001-424-3-3250-00000	\$2,839.05	\$4,000.00	\$4,000.00
TELEPHONE	001-424-3-3260-00000	\$740.00	\$1,200.00	\$1,600.00
FUEL & OIL	001-424-3-3270-00000	\$2,226.47	\$3,000.00	\$5,000.00
TOOLS AND EQUIPMENT	001-424-3-3290-00000	\$2,277.87	\$1,000.00	\$1,000.00
MISCELLANEOUS	001-424-3-3295-00000	\$222.96	\$500.00	\$0.00
EMPLOYEE RECOGNITION	001-424-3-3296-00000	\$70.50	\$200.00	\$200.00
MAINT EQUIPMENT & VEHICLE	001-424-3-3310-00000	\$1,373.74	\$2,000.00	\$2,000.00
MAINT GENERAL PROPERTY	001-424-3-3320-00000	\$900.00	\$1,100.00	\$1,100.00
UNIFORMS	001-424-3-3330-00000	\$287.14	\$850.00	\$850.00
DOT Physicals	001-424-3-3365-00000		\$375.00	\$375.00
PROPERTY & CASUALTY INS	001-424-3-3510-00000	\$2,043.96	\$2,436.00	\$2,436.00
EDUCATION & TRAINING	001-424-3-3520-00000	\$4,042.25	\$7,000.00	\$8,000.00
DUES & SUBSCRIPTIONS	001-424-3-3525-00000	\$2,164.40	\$2,000.00	\$4,500.00
ENGINEERING & CONSULTING	001-424-3-3530-00000	\$2,816.50	\$10,000.00	\$20,000.00
Data Processing Equip	001-424-3-4230-00000		\$1,500.00	\$0.00
Office Equipment	001-424-3-4240-00000		\$1,000.00	\$0.00
<b>Total Building Inspections:</b>		<b>\$432,140.17</b>	<b>\$584,133.00</b>	<b>\$618,917.16</b>
<b>Court</b>				
SALARIES & WAGES	001-425-3-3101-00000	\$85,378.12	\$86,205.00	\$88,791.15
RETIREMENT - PERA	001-425-3-3110-00000	\$11,842.04	\$12,258.00	\$12,625.74
MEDICARE	001-425-3-3120-00000	\$1,208.49	\$1,250.00	\$1,287.50
HEALTH INSURANCE	001-425-3-3130-00000	\$23,280.00	\$23,280.00	\$23,978.40
LIFE INSURANCE	001-425-3-3131-00000	\$186.00	\$186.00	\$191.58
DISABILITY INSURANCE	001-425-3-3132-00000	\$122.04	\$122.00	\$125.66
WORKERS COMPENSATION	001-425-3-3140-00000	\$519.96	\$520.00	\$535.60
CREDIT CARD FEES	001-425-3-3220-00000	\$1,028.58	\$1,200.00	\$1,200.00
DATA PROCESSING	001-425-3-3230-00000	\$5,747.54	\$12,000.00	\$12,000.00
OFFICE SUPPLIES & EXPENSE	001-425-3-3240-00000	\$2,232.43	\$3,500.00	\$3,500.00
UTILITIES	001-425-3-3250-00000	\$11,271.87	\$10,000.00	\$10,000.00
JURY TRIALS	001-425-3-3280-00000	\$0.00	\$500.00	\$500.00
Interpreter Services	001-425-3-3286-00000		\$300.00	\$300.00
MISCELLANEOUS	001-425-3-3295-00000	\$196.99	\$0.00	\$0.00
JANITORIAL	001-425-3-3325-00000	\$2,400.00	\$3,000.00	\$3,000.00
PROPERTY & CASUALTY INS	001-425-3-3510-00000	\$2,847.00	\$3,393.00	\$3,393.00
EDUCATION & TRAINING	001-425-3-3520-00000	\$1,608.20	\$2,000.00	\$2,000.00
MEETING EXPENSES	001-425-3-3521-00000	\$159.79		
DUES & SUBSCRIPTIONS	001-425-3-3525-00000	\$328.00	\$600.00	\$600.00
OTHER CONTRACTED LABOR	001-425-3-3527-00000	\$23,630.00	\$45,000.00	\$52,000.00
COURT APPOINTED DEF ATTN	001-425-3-3535-00000	\$0.00	\$1,000.00	\$1,000.00

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
<b>Total Court:</b>		<b>\$173,987.05</b>	<b>\$206,314.00</b>	<b>\$217,028.63</b>
<b>Economic Dev and Marketing</b>				
SALARIES & WAGES	001-428-3-3101-00000	\$55,860.20	\$69,414.00	\$71,496.42
RETIREMENT - PERA	001-428-3-3110-00000	\$7,723.80	\$9,872.00	\$10,168.16
MEDICARE	001-428-3-3120-00000	\$791.10	\$1,007.00	\$1,037.21
HEALTH INSURANCE	001-428-3-3130-00000	\$23,280.00	\$23,280.00	\$23,978.40
LIFE INSURANCE	001-428-3-3131-00000	\$186.00	\$186.00	\$191.58
DISABILITY INSURANCE	001-428-3-3132-00000	\$122.04	\$122.00	\$125.66
WORKERS COMPENSATION	001-428-3-3140-00000	\$960.00	\$960.00	\$988.80
ADVERTISING	001-428-3-3205-00000	\$20,939.33	\$40,000.00	\$40,000.00
Data Processing	001-428-3-3230-00000		\$1,000.00	\$1,000.00
OFFICE SUPPLIES & EXPENSE	001-428-3-3240-00000	\$694.09	\$500.00	\$750.00
TELEPHONE	001-428-3-3260-00000	\$287.50	\$600.00	\$600.00
FUEL & OIL	001-428-3-3270-00000	\$0.00	\$500.00	\$500.00
ECONOMIC DEVELOPMENT SOLUTIONS	001-428-3-3340-00000	\$13,355.00	\$14,000.00	\$24,000.00
BUSINESS RETENTION & EXPANSION	001-428-3-3342-00000	\$2,304.79	\$15,000.00	\$15,000.00
BUSINESS ASSISTANCE PROGRAM	001-428-3-3344-00000	\$58,213.96	\$100,000.00	\$90,000.00
Main Street Grant Expense	001-428-3-3345-00000		\$700,000.00	\$15,000.00
MARKETING & OUTREACH	001-428-3-3346-00000	\$11,692.20	\$20,000.00	\$20,000.00
THURSDAY NIGHT LIVE! EVENTS	001-428-3-3348-00000	\$13,752.10	\$20,000.00	\$20,000.00
PROPERTY & CASUALTY INS	001-428-3-3510-00000	\$510.96	\$609.00	\$609.00
EDUCATION & TRAINING	001-428-3-3520-00000	\$1,757.00	\$10,000.00	\$10,000.00
CONFERENCES & CONVENTIONS	001-428-3-3521-00000	\$2,274.00	\$10,000.00	\$10,000.00
DUES & SUBSCRIPTIONS	001-428-3-3525-00000	\$30,869.05	\$30,205.00	\$30,205.00
COVID EXPENSE	001-428-3-3553-00000	\$0.00	\$500.00	\$500.00
ADMIN/SUPPORT	001-428-3-3900-00000	-\$200,905.00	-\$310,428.00	-\$315,909.00
<b>Total Economic Dev and Marketing:</b>		<b>\$44,668.12</b>	<b>\$757,327.00</b>	<b>\$70,241.23</b>
<b>Streets</b>				
SALARIES & WAGES	001-431-3-3101-00000	\$545,315.65	\$582,315.00	\$639,784.45
SAL & WAGES - TRANSFERRED	001-431-3-3104-00000	-\$10,946.18	\$0.00	\$0.00
OVERTIME EXPENSE	001-431-3-3108-00000	\$11,184.36	\$20,000.00	\$23,100.00
RETIREMENT - PERA	001-431-3-3110-00000	\$74,188.92	\$85,649.00	\$94,018.47
MEDICARE	001-431-3-3120-00000	\$7,589.59	\$8,735.00	\$9,597.05
HEALTH INSURANCE	001-431-3-3130-00000	\$273,536.04	\$273,536.00	\$293,742.08
LIFE INSURANCE	001-431-3-3131-00000	\$2,179.02	\$2,179.00	\$2,556.37
DISABILITY INSURANCE	001-431-3-3132-00000	\$1,433.04	\$1,433.00	\$3,075.99
WORKERS COMPENSATION	001-431-3-3140-00000	\$25,202.16	\$20,920.00	\$21,927.60
STREET MAINTENANCE	001-431-3-3215-00000	\$331,759.43	\$200,000.00	\$200,000.00
WEED CONTROL	001-431-3-3220-00000	\$365.73	\$0.00	\$0.00
SNOW REMOVAL	001-431-3-3222-00000	\$32,887.51	\$50,000.00	\$60,000.00
SIGNS & PAINTING	001-431-3-3225-00000	\$13,543.18	\$17,000.00	\$17,000.00
STORM SEWER MAINTENANCE	001-431-3-3226-00000	\$112,211.50	\$120,000.00	\$130,000.00

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
DATA PROCESSING	001-431-3-3230-00000	\$2,628.00	\$4,000.00	\$6,500.00
OFFICE SUPPLIES & EXPENSE	001-431-3-3240-00000	\$1,386.62	\$1,600.00	\$1,600.00
SAFETY COMMITTEE	001-431-3-3242-00000	\$0.00	\$300.00	\$300.00
UTILITIES	001-431-3-3250-00000	\$20,448.62	\$27,500.00	\$27,500.00
TELEPHONE	001-431-3-3260-00000	\$1,175.00	\$2,500.00	\$2,500.00
FUEL & OIL	001-431-3-3270-00000	\$39,372.66	\$49,000.00	\$70,000.00
TOOLS AND EQUIPMENT	001-431-3-3290-00000	\$4,029.95	\$15,000.00	\$7,000.00
MISCELLANEOUS	001-431-3-3295-00000	\$585.75	\$0.00	\$0.00
EMPLOYEE RECOGNITION	001-431-3-3296-00000	\$470.64	\$500.00	\$500.00
MAINT EQUIPMENT & VEHICLE	001-431-3-3310-00000	\$25,995.09	\$30,000.00	\$30,000.00
MAINT GENERAL PROPERTY	001-431-3-3320-00000	\$7,483.13	\$7,000.00	\$7,000.00
JANITORIAL	001-431-3-3325-00000	\$191.44	\$1,000.00	\$1,500.00
CURB & GUTTER	001-431-3-3327-00000	\$187,456.67	\$200,000.00	\$200,000.00
SIDEWALK REPLSMNT PROGRAM	001-431-3-3328-00000	\$23,389.85	\$25,000.00	\$25,000.00
ALLEY APPROACH	001-431-3-3329-00000	\$2,991.00	\$20,000.00	\$20,000.00
UNIFORMS	001-431-3-3330-00000	\$6,509.99	\$7,500.00	\$8,000.00
STREET LIGHTING	001-431-3-3350-00000	\$2,006.81	\$5,000.00	\$5,000.00
HEAVY EQUIP MAINTENANCE	001-431-3-3352-00000	\$22,742.16	\$51,000.00	\$71,000.00
DOT PHYSICALS	001-431-3-3365-00000	\$624.00	\$900.00	\$900.00
PROPERTY & CASUALTY INS	001-431-3-3510-00000	\$17,447.04	\$20,793.00	\$20,793.00
EDUCATION & TRAINING	001-431-3-3520-00000	\$980.00	\$2,000.00	\$2,000.00
DUES & SUBSCRIPTIONS	001-431-3-3525-00000	\$922.00	\$700.00	\$700.00
ENGINEERING & CONSULTING	001-431-3-3530-00000	\$20,000.00	\$20,000.00	\$20,000.00
<b>Total Streets:</b>		<b>\$1,809,286.37</b>	<b>\$1,873,060.00</b>	<b>\$2,022,595.01</b>
<b>Library-Museum</b>				
SALARIES & WAGES	001-455-3-3101-00000	\$331,345.83	\$374,631.00	\$385,869.93
RETIREMENT - PERA	001-455-3-3110-00000	\$46,451.23	\$53,273.00	\$54,871.19
MEDICARE	001-455-3-3120-00000	\$4,644.17	\$5,432.00	\$5,594.96
HEALTH INSURANCE	001-455-3-3130-00000	\$162,957.00	\$162,957.00	\$167,845.71
LIFE INSURANCE	001-455-3-3131-00000	\$1,298.04	\$1,298.00	\$1,336.94
DISABILITY INSURANCE	001-455-3-3132-00000	\$852.96	\$853.00	\$878.59
WORKERS COMPENSATION	001-455-3-3140-00000	\$2,195.46	\$940.00	\$968.20
ADVERTISING	001-455-3-3205-00000	\$145.66		
BOOKS	001-455-3-3220-00000	\$26,371.08	\$30,000.00	\$30,000.00
MEMORIAL FUND PURCHASES	001-455-3-3221-00000	\$0.00	\$400.00	\$2,000.00
MATERIAL REPAIR COSTS	001-455-3-3222-00000	\$249.48	\$500.00	\$500.00
Credit Card Fees	001-455-3-3224-00000		\$150.00	\$150.00
MAGAZINES	001-455-3-3225-00000	\$1,407.35	\$3,200.00	\$2,200.00
SPECIAL READING PROGRAM	001-455-3-3226-00000	\$4,210.39	\$4,500.00	\$4,800.00
SOFTWARE MAINTENANCE	001-455-3-3230-00000	\$17,090.78	\$18,000.00	\$18,000.00
OFFICE SUPPLIES & EXPENSE	001-455-3-3240-00000	\$8,953.41	\$10,000.00	\$10,000.00
SAFETY COMMITTEE	001-455-3-3242-00000	\$0.00	\$250.00	\$250.00
UTILITIES	001-455-3-3250-00000	\$23,759.77	\$25,000.00	\$25,000.00

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
TELEPHONE	001-455-3-3260-00000	\$535.00	\$700.00	\$700.00
FUEL & OIL	001-455-3-3270-00000	\$35.00	\$200.00	\$200.00
MISCELLANEOUS	001-455-3-3295-00000	\$62.65	\$0.00	\$0.00
EMPLOYEE RECOGNITION	001-455-3-3296-00000	\$80.81	\$250.00	\$250.00
MAINT GENERAL PROPERTY	001-455-3-3320-00000	\$18,889.80	\$22,000.00	\$22,000.00
JANITORIAL ALLOCATION	001-455-3-3324-00000	\$20,400.00	\$21,000.00	\$21,000.00
GRANT EXPENSE	001-455-3-3340-00000	\$4,759.00	\$10,640.00	\$10,900.00
PROGRAMMING	001-455-3-3352-00000	\$3,296.83	\$3,500.00	\$3,500.00
PROPERTY & CASUALTY INS	001-455-3-3510-00000	\$18,870.00	\$22,490.00	\$22,490.00
EDUCATION & TRAINING	001-455-3-3520-00000	\$1,285.30	\$3,000.00	\$3,000.00
DUES & SUBSCRIPTIONS	001-455-3-3525-00000	\$574.32	\$2,400.00	\$2,400.00
COVID EXPENSE	001-455-3-3553-00000	\$823.23	\$0.00	\$0.00
<b>Total Library-Museum:</b>		<b>\$701,544.55</b>	<b>\$777,564.00</b>	<b>\$796,705.52</b>
<b>Community Services</b>				
SALARIES & WAGES	001-457-3-3101-00000	\$89,560.01	\$98,229.00	\$101,175.87
RETIREMENT - PERA	001-457-3-3110-00000	\$12,311.92	\$13,968.00	\$14,387.04
MEDICARE	001-457-3-3120-00000	\$1,217.58	\$1,424.00	\$1,466.72
HEALTH INSURANCE	001-457-3-3130-00000	\$23,280.00	\$23,280.00	\$23,978.40
LIFE INSURANCE	001-457-3-3131-00000	\$185.04	\$185.00	\$190.55
DISABILITY INSURANCE	001-457-3-3132-00000	\$122.04	\$122.00	\$125.66
WORKERS COMPENSATION	001-457-3-3140-00000	\$740.04	\$740.00	\$762.20
DEVELOPMENTAL PROMOTIONS	001-457-3-3205-00000	\$10,289.53	\$20,000.00	\$20,000.00
YOUTH COMMISSION	001-457-3-3215-00000	\$370.95	\$0.00	\$0.00
OFFICE SUPPLIES & EXPENSE	001-457-3-3240-00000	\$353.98	\$500.00	\$500.00
TELEPHONE	001-457-3-3260-00000	\$600.00	\$600.00	\$600.00
FUEL & OIL	001-457-3-3270-00000	\$541.89	\$600.00	\$1,000.00
MISCELLANEOUS	001-457-3-3295-00000	\$8.30	\$0.00	\$0.00
EMPLOYEE RECOGNITION	001-457-3-3296-00000	\$826.07	\$500.00	\$500.00
GRANT ADMINISTRATION	001-457-3-3297-00000	\$69.99	\$0.00	\$500.00
MAINT EQUIPMENT & VEHICLE	001-457-3-3310-00000	\$1,230.93	\$500.00	\$500.00
UNIFORMS	001-457-3-3330-00000	\$909.55	\$750.00	\$750.00
PROPERTY & CASUALTY INS	001-457-3-3510-00000	\$510.96	\$609.00	\$609.00
EDUCATION & TRAINING	001-457-3-3520-00000	\$0.00	\$1,500.00	\$1,500.00
MEETING EXPENSES	001-457-3-3521-00000	\$614.45	\$1,000.00	\$1,000.00
DUES & SUBSCRIPTIONS	001-457-3-3525-00000	\$1,156.00	\$2,355.00	\$2,155.00
<b>Total Community Services:</b>		<b>\$144,899.23</b>	<b>\$166,862.00</b>	<b>\$171,700.44</b>
<b>Golf Pro Shop</b>				
SALARIES & WAGES	001-459-3-3101-00000	\$184,211.47	\$188,895.00	\$194,561.85
OVERTIME EXPENSE	001-459-3-3108-00000	\$1,755.15	\$5,000.00	\$5,150.00
RETIREMENT - PERA	001-459-3-3110-00000	\$24,685.92	\$27,572.00	\$28,399.16
MEDICARE	001-459-3-3120-00000	\$2,607.83	\$2,811.00	\$2,895.33
HEALTH INSURANCE	001-459-3-3130-00000	\$69,839.04	\$69,839.00	\$71,934.17

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
LIFE INSURANCE	001-459-3-3131-00000	\$555.96	\$556.00	\$572.68
DISABILITY INSURANCE	001-459-3-3132-00000	\$366.00	\$366.00	\$376.98
WORKERS COMPENSATION	001-459-3-3140-00000	\$1,500.00	\$1,500.00	\$1,545.00
ADVERTISING	001-459-3-3205-00000	\$5,110.98	\$7,500.00	\$7,500.00
CREDIT CARD FEES	001-459-3-3220-00000	\$12,165.51	\$12,000.00	\$12,000.00
GOLF CART LEASE	001-459-3-3222-00000	\$0.00	\$3,500.00	\$7,500.00
COST OF SALES - SNACK BAR	001-459-3-3225-00000	\$56,135.95	\$40,000.00	\$40,000.00
DATA PROCESSING	001-459-3-3230-00000	\$0.00	\$1,500.00	\$1,500.00
JR. GOLF-SPECIAL EVENTS	001-459-3-3235-00000	\$2,268.60	\$2,500.00	\$2,500.00
STAY & PLAY HOTEL EXP	001-459-3-3236-00000	\$4,040.12	\$5,000.00	\$5,000.00
OFFICE SUPPLIES & EXPENSE	001-459-3-3240-00000	\$1,195.88	\$1,750.00	\$2,500.00
SAFETY COMMITTEE	001-459-3-3242-00000	\$0.00	\$100.00	\$100.00
UTILITIES	001-459-3-3250-00000	\$95.74	\$0.00	\$0.00
TELEPHONE	001-459-3-3260-00000	\$400.00	\$600.00	\$600.00
MISCELLANEOUS	001-459-3-3295-00000	\$1,469.60	\$0.00	\$0.00
EMPLOYEE RECOGNITION	001-459-3-3296-00000	\$119.29	\$500.00	\$500.00
GENERAL MAINTENANCE	001-459-3-3300-00000	\$2,500.00	\$5,000.00	\$5,000.00
MAINT GENERAL PROPERTY	001-459-3-3320-00000	\$63.48	\$10,000.00	\$10,000.00
JANITORIAL	001-459-3-3325-00000	\$4,173.24	\$7,000.00	\$7,000.00
UNIFORMS	001-459-3-3330-00000	\$1,351.72	\$1,500.00	\$1,500.00
MAINTENANCE - GOLF CARTS	001-459-3-3352-00000	\$3,404.26	\$8,000.00	\$8,000.00
PROPERTY & CASUALTY INS	001-459-3-3510-00000	\$9,143.04	\$10,897.00	\$10,897.00
EDUCATION & TRAINING	001-459-3-3520-00000	\$317.98	\$2,500.00	\$2,500.00
MEETING EXPENSES	001-459-3-3521-00000	\$75.27	\$500.00	\$500.00
DUES & SUBSCRIPTIONS	001-459-3-3525-00000	\$999.00	\$500.00	\$500.00
LICENSE EXPENSE	001-459-3-3555-00000	\$737.64	\$1,500.00	\$1,500.00
COST OF SALES - PRO SHOP	001-459-3-3560-00000	\$62,451.18	\$50,000.00	\$50,000.00
SHIPPING/HANDLING	001-459-3-3561-00000	\$3.00	\$0.00	\$0.00
<b>Total Golf Pro Shop:</b>		<b>\$453,742.85</b>	<b>\$468,886.00</b>	<b>\$482,532.17</b>
<b>Golf Maintenance</b>				
SALARIES & WAGES	001-460-3-3101-00000	\$256,827.44	\$359,696.00	\$370,486.88
OVERTIME EXPENSE	001-460-3-3108-00000	\$2,979.85	\$8,000.00	\$8,240.00
RETIREMENT - PERA	001-460-3-3110-00000	\$37,095.18	\$51,149.00	\$52,683.47
MEDICARE	001-460-3-3120-00000	\$3,655.29	\$5,216.00	\$5,372.48
HEALTH INSURANCE	001-460-3-3130-00000	\$81,479.04	\$81,479.00	\$83,923.37
LIFE INSURANCE	001-460-3-3131-00000	\$648.96	\$649.00	\$668.47
DISABILITY INSURANCE	001-460-3-3132-00000	\$426.96	\$427.00	\$439.81
WORKERS COMPENSATION	001-460-3-3140-00000	\$3,000.00	\$3,000.00	\$3,090.00
OFFICE SUPPLIES & EXPENSE	001-460-3-3240-00000	\$134.54	\$500.00	\$500.00
SAFETY COMMITTEE	001-460-3-3242-00000	\$173.48	\$200.00	\$200.00
Rent	001-460-3-3245-00000		\$306.00	\$306.00
UTILITIES	001-460-3-3250-00000	\$154,108.87	\$150,000.00	\$150,000.00
TELEPHONE	001-460-3-3260-00000	\$522.92	\$900.00	\$900.00



Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
FUEL & OIL	001-460-3-3270-00000	\$20,209.08	\$24,000.00	\$30,000.00
TOOLS AND EQUIPMENT	001-460-3-3290-00000	\$4,039.99	\$4,000.00	\$4,000.00
MISCELLANEOUS	001-460-3-3295-00000	\$307.96	\$0.00	\$0.00
EMPLOYEE RECOGNITION	001-460-3-3296-00000	\$92.31	\$200.00	\$200.00
GENERAL MAINTENANCE	001-460-3-3300-00000	\$28,433.41	\$30,000.00	\$30,000.00
MAINT EQUIPMENT & VEHICLE	001-460-3-3310-00000	\$34,101.85	\$35,000.00	\$40,000.00
MAINT GENERAL PROPERTY	001-460-3-3320-00000	\$9,851.41	\$10,000.00	\$10,000.00
SPRINKLER SYSTEM MAINTENANCE	001-460-3-3323-00000	\$13,932.82	\$12,000.00	\$12,000.00
UNIFORMS	001-460-3-3330-00000	\$1,670.38	\$2,000.00	\$2,000.00
TOPDRESSING SAND	001-460-3-3353-00000	\$5,582.87	\$6,000.00	\$6,000.00
CHEMICALS & FERTILIZER	001-460-3-3359-00000	\$43,581.38	\$50,000.00	\$60,000.00
GRASS SEED	001-460-3-3362-00000	\$4,172.00	\$5,000.00	\$10,000.00
PROPERTY & CASUALTY INS	001-460-3-3510-00000	\$9,143.04	\$10,897.00	\$10,897.00
EDUCATION & TRAINING	001-460-3-3520-00000	\$0.00	\$1,000.00	\$1,000.00
MEETING EXPENSES	001-460-3-3521-00000	\$0.00	\$500.00	\$500.00
DUES & SUBSCRIPTIONS	001-460-3-3525-00000	\$10,218.00	\$4,000.00	\$4,000.00
<b>Total Golf Maintenance:</b>		<b>\$726,389.03</b>	<b>\$856,119.00</b>	<b>\$897,407.48</b>
<b>Parks</b>				
SALARIES & WAGES	001-461-3-3101-00000	\$493,104.19	\$573,500.00	\$590,705.00
SAL & WAGES - TRANSFERRED	001-461-3-3104-00000	\$254.84	\$0.00	\$0.00
OVERTIME EXPENSE	001-461-3-3108-00000	\$11,474.43	\$9,000.00	\$12,000.00
RETIREMENT - PERA	001-461-3-3110-00000	\$69,880.03	\$82,831.00	\$85,315.93
MEDICARE	001-461-3-3120-00000	\$4,658.11	\$8,446.00	\$8,699.38
HEALTH INSURANCE	001-461-3-3130-00000	\$244,436.04	\$244,436.00	\$251,769.08
LIFE INSURANCE	001-461-3-3131-00000	\$1,947.00	\$1,947.00	\$2,005.41
DISABILITY INSURANCE	001-461-3-3132-00000	\$1,280.04	\$1,280.00	\$1,318.40
WORKERS COMPENSATION	001-461-3-3140-00000	\$16,650.04	\$14,053.00	\$14,474.59
MAINTENANCE OF PARKS	001-461-3-3220-00000	\$43,342.48	\$32,000.00	\$70,000.00
Irrigation of Parks	001-461-3-3221-00000		\$10,000.00	\$12,000.00
FERTILIZER & CHEMICALS	001-461-3-3222-00000	\$16,393.76	\$23,000.00	\$30,000.00
TREE MAINTENANCE	001-461-3-3225-00000	\$21,773.59	\$30,000.00	\$35,000.00
MOSQUITO CONTROL	001-461-3-3226-00000	\$45,656.00	\$45,700.00	\$45,700.00
DATA PROCESSING	001-461-3-3230-00000	\$0.00	\$500.00	\$500.00
OFFICE SUPPLIES & EXPENSE	001-461-3-3240-00000	\$906.84	\$1,700.00	\$1,700.00
SAFETY COMMITTEE	001-461-3-3242-00000	\$55.59	\$200.00	\$200.00
UTILITIES	001-461-3-3250-00000	\$68,671.15	\$105,000.00	\$105,000.00
TELEPHONE	001-461-3-3260-00000	\$774.17	\$1,000.00	\$1,000.00
FUEL & OIL	001-461-3-3270-00000	\$30,542.40	\$30,000.00	\$35,000.00
TOOLS AND EQUIPMENT	001-461-3-3290-00000	\$6,315.75	\$6,000.00	\$6,000.00
MISCELLANEOUS	001-461-3-3295-00000	\$266.22	\$0.00	\$0.00
EMPLOYEE RECOGNITION	001-461-3-3296-00000	\$389.49	\$500.00	\$500.00
MAINT EQUIPMENT & VEHICLE	001-461-3-3310-00000	\$61,801.65	\$30,000.00	\$30,000.00
MAINT PROPERTY-PARKS	001-461-3-3320-00000	\$10,269.47	\$8,000.00	\$10,000.00

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
SWIMMING POOL CHEMICALS	001-461-3-3327-00000	\$10,173.90	\$0.00	\$0.00
UNIFORMS	001-461-3-3330-00000	\$3,225.48	\$3,500.00	\$3,500.00
LANDSCAPE & HORTICULTURE	001-461-3-3350-00000	\$5,142.67	\$10,000.00	\$10,000.00
SWIMMING POOL MAINTENANCE	001-461-3-3353-00000	\$3,111.38	\$0.00	\$0.00
TURF RENOVATIONS	001-461-3-3355-00000	\$756.00	\$3,000.00	\$3,000.00
DOT Physicals	001-461-3-3365-00000		\$500.00	\$500.00
PROPERTY & CASUALTY INS	001-461-3-3510-00000	\$11,096.04	\$13,885.00	\$13,885.00
EDUCATION & TRAINING	001-461-3-3520-00000	\$640.00	\$2,500.00	\$2,500.00
DUES & SUBSCRIPTIONS	001-461-3-3525-00000	\$515.00	\$1,000.00	\$1,000.00
<b>Total Parks:</b>		<b>\$1,185,503.75</b>	<b>\$1,293,478.00</b>	<b>\$1,383,272.79</b>
<b>Cemetery</b>				
SALARIES & WAGES	001-462-3-3101-00000	\$232,184.49	\$284,563.00	\$293,099.89
SAL & WAGES - TRANSFERRED	001-462-3-3104-00000	-\$399.71	\$0.00	\$0.00
OVERTIME EXPENSE	001-462-3-3108-00000	\$4,132.13	\$8,000.00	\$8,240.00
RETIREMENT - PERA	001-462-3-3110-00000	\$31,569.84	\$41,602.00	\$42,850.06
MEDICARE	001-462-3-3120-00000	\$3,209.63	\$4,242.00	\$4,369.26
HEALTH INSURANCE	001-462-3-3130-00000	\$116,397.96	\$116,398.00	\$119,889.94
LIFE INSURANCE	001-462-3-3131-00000	\$927.00	\$927.00	\$954.81
DISABILITY INSURANCE	001-462-3-3132-00000	\$609.96	\$610.00	\$628.30
WORKERS COMPENSATION	001-462-3-3140-00000	\$8,390.42	\$7,027.00	\$7,237.81
FERTILIZER & CHEMICALS	001-462-3-3222-00000	\$11,285.61	\$15,000.00	\$18,000.00
DATA PROCESSING	001-462-3-3230-00000	\$466.25	\$800.00	\$800.00
Credit Card Fees	001-462-3-3232-00000		\$500.00	\$500.00
OFFICE SUPPLIES & EXPENSE	001-462-3-3240-00000	\$730.71	\$1,000.00	\$1,000.00
SAFETY COMMITTEE	001-462-3-3242-00000	\$0.00	\$200.00	\$200.00
Rent	001-462-3-3245-00000		\$306.00	\$306.00
UTILITIES	001-462-3-3250-00000	\$59,859.22	\$70,000.00	\$75,000.00
TELEPHONE	001-462-3-3260-00000	\$410.41	\$600.00	\$600.00
FUEL & OIL	001-462-3-3270-00000	\$10,389.22	\$15,000.00	\$18,000.00
TOOLS AND EQUIPMENT	001-462-3-3290-00000	\$3,884.29	\$4,000.00	\$4,000.00
MISCELLANEOUS	001-462-3-3295-00000	\$452.01	\$0.00	\$0.00
EMPLOYEE RECOGNITION	001-462-3-3296-00000	\$135.78	\$200.00	\$200.00
MAINT EQUIPMENT & VEHICLE	001-462-3-3310-00000	\$7,166.44	\$12,000.00	\$12,000.00
MAINT PROP-CEMETERY	001-462-3-3321-00000	\$23,344.15	\$24,000.00	\$24,000.00
NICHE PLAQUES	001-462-3-3322-00000	\$12,121.42	\$8,000.00	\$12,000.00
UNIFORMS	001-462-3-3330-00000	\$1,971.18	\$2,000.00	\$2,000.00
LANDSCAPE & HORTICULTURE	001-462-3-3350-00000	\$4,744.25	\$5,000.00	\$5,000.00
CEMETERY IRRIGATION	001-462-3-3352-00000	\$4,980.20	\$5,000.00	\$7,000.00
PROPERTY & CASUALTY INS	001-462-3-3510-00000	\$5,547.96	\$5,951.00	\$5,951.00
EDUCATION & TRAINING	001-462-3-3520-00000	\$0.00	\$500.00	\$500.00
DUES & SUBSCRIPTIONS	001-462-3-3525-00000	\$0.00	\$500.00	\$500.00
<b>Total Cemetery:</b>		<b>\$544,510.82</b>	<b>\$633,926.00</b>	<b>\$664,827.07</b>

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
Rec				
SALARIES & WAGES	001-465-3-3101-00000	\$231,094.07	\$377,526.00	\$388,851.78
SAL & WAGES - TRANSFERRED	001-465-3-3104-00000	-\$1,240.00		\$0.00
OVERTIME EXPENSE	001-465-3-3108-00000	\$984.03	\$5,000.00	\$5,150.00
RETIREMENT - PERA	001-465-3-3110-00000	\$31,862.39	\$54,395.00	\$56,026.85
MEDICARE	001-465-3-3120-00000	\$3,288.31	\$5,547.00	\$5,713.41
HEALTH INSURANCE	001-465-3-3130-00000	\$87,297.96	\$87,298.00	\$89,916.94
LIFE INSURANCE	001-465-3-3131-00000	\$695.04	\$695.00	\$715.85
DISABILITY INSURANCE	001-465-3-3132-00000	\$456.96	\$457.00	\$470.71
WORKERS COMPENSATION	001-465-3-3140-00000	\$6,067.15	\$2,840.00	\$2,925.20
ADVERTISING	001-465-3-3205-00000	\$4,514.62	\$10,000.00	\$10,000.00
CREDIT REFUNDS	001-465-3-3206-00000	\$10,421.03	\$0.00	\$0.00
Fitness Instr & Trainer	001-465-3-3210-00000		\$5,000.00	\$5,000.00
HALLOWEEN ACTIVITIES	001-465-3-3212-00000	\$325.00	\$1,000.00	\$1,000.00
YOUTH BASKETBALL	001-465-3-3214-00000	\$8,399.88	\$8,000.00	\$10,000.00
MISC SPRING PROGRAMS	001-465-3-3215-00000	\$1,252.67	\$2,000.00	\$2,000.00
SPECIAL EVENTS EXPENSE	001-465-3-3217-00000	\$23,896.11	\$25,000.00	\$25,000.00
SPORTS CAMPS	001-465-3-3219-00000	\$1,694.63	\$2,000.00	\$2,000.00
MISC SUMMER ACTIVITIES	001-465-3-3220-00000	\$2,643.79	\$3,000.00	\$3,000.00
YOUTH VOLLEYBALL	001-465-3-3221-00000	\$2,184.87	\$5,000.00	\$5,000.00
YOUTH FLAG FOOTBALL	001-465-3-3222-00000	\$4,070.00	\$5,000.00	\$5,000.00
YOUTH ACTIVITIES	001-465-3-3223-00000	\$1,919.95	\$2,000.00	\$3,000.00
YOUTH SOCCER PROGRAM	001-465-3-3224-00000	\$5,332.80	\$12,000.00	\$15,000.00
ADULT ACTIVITIES	001-465-3-3226-00000	\$0.00	\$5,500.00	\$5,500.00
BASEBALL PROGRAM EXP	001-465-3-3227-00000	\$12,301.88	\$12,250.00	\$15,000.00
ADULT BASKETBALL PROGRAM	001-465-3-3228-00000	\$270.00	\$6,000.00	\$6,000.00
Credit Card Fees	001-465-3-3232-00000			\$2,000.00
OFFICE SUPPLIES & EXPENSE	001-465-3-3240-00000	\$6,015.22	\$7,500.00	\$7,500.00
SAFETY COMMITTEE	001-465-3-3242-00000	\$0.00	\$150.00	\$150.00
SOFTWARE SYSTEM FEES	001-465-3-3244-00000	\$10,193.41	\$7,500.00	\$5,500.00
UTILITIES	001-465-3-3250-00000	\$46,375.25	\$60,000.00	\$60,000.00
TELEPHONE	001-465-3-3260-00000	\$824.88	\$600.00	\$600.00
FUEL & OIL	001-465-3-3270-00000	\$514.73	\$500.00	\$500.00
TOOLS AND EQUIPMENT	001-465-3-3290-00000	\$139.88	\$250.00	\$250.00
MISCELLANEOUS	001-465-3-3295-00000	\$1,130.42	\$500.00	\$0.00
EMPLOYEE RECOGNITION	001-465-3-3296-00000	\$376.93	\$1,000.00	\$1,000.00
MAINT EQUIPMENT & VEHICLE	001-465-3-3310-00000	\$79.96	\$500.00	\$500.00
MAINT GENERAL PROPERTY	001-465-3-3320-00000	\$22,670.06	\$30,000.00	\$30,000.00
JANITORIAL	001-465-3-3325-00000	\$18,153.22	\$20,000.00	\$20,000.00
UNIFORMS	001-465-3-3330-00000	\$3,750.25	\$2,500.00	\$2,500.00
FITNESS OPERATIONS	001-465-3-3350-00000	\$3,034.49	\$5,000.00	\$5,000.00
PROPERTY & CASUALTY INS	001-465-3-3510-00000	\$8,066.04	\$10,056.00	\$10,056.00
EDUCATION & TRAINING	001-465-3-3520-00000	\$4,209.06	\$5,000.00	\$5,000.00
MEETING EXPENSES	001-465-3-3521-00000	\$297.73	\$500.00	\$500.00

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
DUES & SUBSCRIPTIONS	001-465-3-3525-00000	\$1,445.87	\$1,000.00	\$1,000.00
<b>Total Rec:</b>		<b>\$567,010.54</b>	<b>\$790,064.00</b>	<b>\$814,326.74</b>
<b>Pool</b>				
SALARIES & WAGES	001-466-3-3101-00000	\$181,098.19	\$195,504.00	\$201,369.12
OVERTIME EXPENSE	001-466-3-3108-00000	\$813.44		\$1,000.00
RETIREMENT - PERA	001-466-3-3110-00000	\$25,649.78	\$27,801.00	\$28,635.03
MEDICARE	001-466-3-3120-00000	\$2,621.99	\$2,835.00	\$2,920.05
HEALTH INSURANCE	001-466-3-3130-00000	\$5,820.00	\$5,820.00	\$5,994.60
LIFE INSURANCE	001-466-3-3131-00000	\$45.96	\$46.00	\$47.38
DISABILITY INSURANCE	001-466-3-3132-00000	\$30.00	\$30.00	\$30.90
WORKERS COMPENSATION	001-466-3-3140-00000	\$150.00	\$150.00	\$154.50
ADVERTISING	001-466-3-3205-00000	\$110.00	\$500.00	\$500.00
RED CROSS SWIMMING PROG	001-466-3-3225-00000	\$1,616.53	\$5,500.00	\$5,500.00
AQUATIC PROGRAM EXPENSE	001-466-3-3231-00000	\$2,239.47	\$7,500.00	\$7,500.00
OFFICE SUPPLIES & EXPENSE	001-466-3-3240-00000	\$981.54	\$250.00	\$250.00
UTILITIES	001-466-3-3250-00000	\$64,866.78	\$20,500.00	\$20,500.00
TELEPHONE	001-466-3-3260-00000	\$75.12	\$300.00	\$300.00
MISCELLANEOUS	001-466-3-3295-00000	\$0.00	\$250.00	\$250.00
EMPLOYEE RECOGNITION	001-466-3-3296-00000	\$544.20	\$2,000.00	\$2,000.00
MAINT GENERAL PROPERTY	001-466-3-3320-00000	\$0.00	\$500.00	\$500.00
Swimming Pool Chemicals	001-466-3-3327-00000		\$12,000.00	\$16,000.00
UNIFORMS	001-466-3-3330-00000	\$4,943.35	\$5,000.00	\$5,500.00
Swimming Pool Maintenance	001-466-3-3353-00000		\$10,000.00	\$10,000.00
PROPERTY & CASUALTY INS	001-466-3-3510-00000	\$2,022.00	\$2,349.00	\$2,349.00
POOL CONCESSION MERCHANDISE	001-466-3-3560-00000	\$8,926.18	\$10,000.00	\$15,000.00
<b>Total Pool:</b>		<b>\$302,554.53</b>	<b>\$308,835.00</b>	<b>\$326,300.58</b>
<b>Senior Center</b>				
SALARIES & WAGES	001-467-3-3101-00000	\$51,415.25	\$58,572.00	\$67,000.00
RETIREMENT - PERA	001-467-3-3110-00000	\$7,204.89	\$8,329.00	\$8,578.87
MEDICARE	001-467-3-3120-00000	\$712.36	\$849.00	\$874.47
HEALTH INSURANCE	001-467-3-3130-00000	\$23,280.00	\$23,280.00	\$23,978.40
LIFE INSURANCE	001-467-3-3131-00000	\$185.04	\$185.00	\$190.55
DISABILITY INSURANCE	001-467-3-3132-00000	\$122.04	\$122.00	\$125.66
WORKERS COMPENSATION	001-467-3-3140-00000	\$150.00	\$150.00	\$154.50
ADVERTISING	001-467-3-3205-00000	\$119.99	\$1,000.00	\$1,000.00
OFFICE SUPPLIES & EXPENSE	001-467-3-3240-00000	\$923.41	\$500.00	\$1,000.00
UTILITIES	001-467-3-3250-00000	\$6,621.58	\$6,000.00	\$6,000.00
TELEPHONE	001-467-3-3260-00000	\$250.00	\$300.00	\$300.00
MISCELLANEOUS	001-467-3-3295-00000	\$34.37	\$0.00	\$0.00
EMPLOYEE RECOGNITION	001-467-3-3296-00000	\$30.62	\$250.00	\$250.00
MAINT GENERAL PROPERTY	001-467-3-3320-00000	\$4,073.06	\$2,500.00	\$2,500.00
JANITORIAL	001-467-3-3325-00000	\$7,276.20	\$12,000.00	\$12,000.00

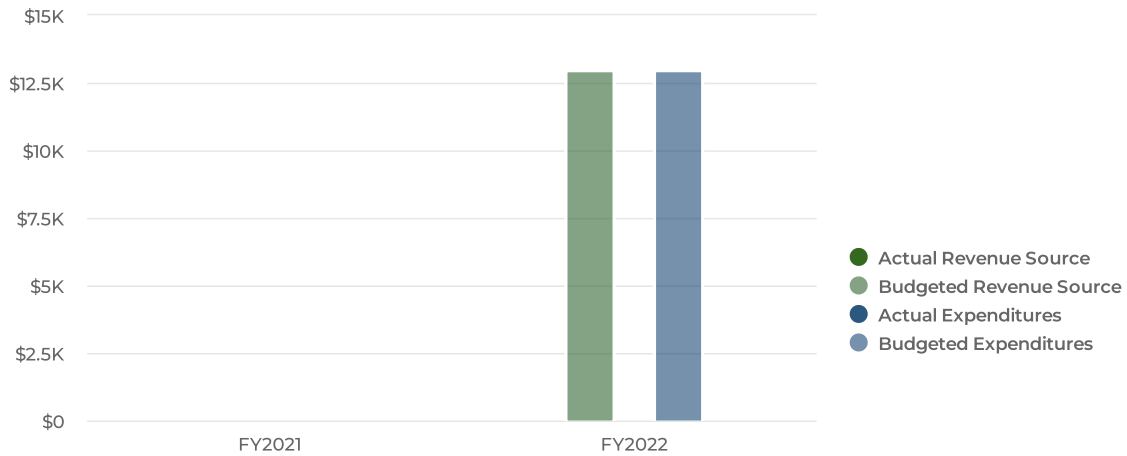
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
UNIFORMS	001-467-3-3330-00000	\$207.07	\$300.00	\$300.00
SENIOR CENTER ACTIVITIES	001-467-3-3356-00000	\$2,482.20	\$2,500.00	\$2,500.00
SENIOR CENTER TRIPS	001-467-3-3357-00000	\$2,407.65	\$12,000.00	\$12,000.00
SR CENTER SPECIAL EVENTS	001-467-3-3358-00000	\$767.54	\$1,200.00	\$1,200.00
PROPERTY & CASUALTY INS	001-467-3-3510-00000	\$5,000.04	\$5,450.00	\$5,450.00
DUES & SUBSCRIPTIONS	001-467-3-3525-00000	\$679.78	\$500.00	\$500.00
<b>Total Senior Center:</b>		<b>\$113,943.09</b>	<b>\$135,987.00</b>	<b>\$145,902.45</b>
<b>Comm. Services Facility Coordinator</b>				
SALARIES & WAGES	001-468-3-3101-00000	\$22,082.48	\$35,885.00	\$36,961.55
OVERTIME EXPENSE	001-468-3-3108-00000	\$337.40	\$0.00	\$500.00
RETIREMENT - PERA	001-468-3-3110-00000	\$3,355.48	\$4,916.00	\$5,063.48
MEDICARE	001-468-3-3120-00000	\$342.26	\$520.00	\$535.60
Health Insurance	001-468-3-3130-00000		\$23,280.00	\$23,978.40
Life Insurance	001-468-3-3131-00000		\$179.00	\$184.37
Disability Insurance	001-468-3-3132-00000		\$125.00	\$128.75
Workers Compensation	001-468-3-3140-00000		\$1,940.00	\$1,998.20
Office Supplies & Expense	001-468-3-3240-00000		\$150.00	\$150.00
TELEPHONE	001-468-3-3260-00000	\$200.00	\$300.00	\$300.00
FUEL & OIL	001-468-3-3270-00000	\$155.89	\$1,000.00	\$2,000.00
Tools and Equipment	001-468-3-3290-00000		\$3,000.00	\$3,000.00
Maint Equipment & Vehicle	001-468-3-3310-00000		\$1,000.00	\$1,000.00
Maint General Property	001-468-3-3320-00000		\$4,000.00	\$4,000.00
Uniforms	001-468-3-3330-00000		\$200.00	\$200.00
Property & Casualty Ins	001-468-3-3510-00000		\$609.00	\$609.00
Education & Training	001-468-3-3520-00000		\$500.00	\$500.00
<b>Total Comm. Services Facility Coordinator:</b>		<b>\$26,473.51</b>	<b>\$77,604.00</b>	<b>\$81,109.35</b>
<b>Airport</b>				
ADVERTISING	001-415-3-3205-00000	\$0.00	\$500.00	\$500.00
DEPT OPERATIONS	001-415-3-3210-00000	\$36,000.00	\$30,000.00	\$36,000.00
OFFICE SUPPLIES & EXPENSE	001-415-3-3240-00000	\$0.00	\$100.00	\$300.00
UTILITIES	001-415-3-3250-00000	\$7,961.05	\$11,000.00	\$11,000.00
FUEL & OIL	001-415-3-3270-00000	\$1,789.16	\$1,500.00	\$1,500.00
MISCELLANEOUS	001-415-3-3295-00000	\$415.90	\$200.00	\$0.00
MAINT EQUIPMENT & VEHICLE	001-415-3-3310-00000	\$12,692.80	\$15,000.00	\$20,000.00
MAINT GENERAL PROPERTY	001-415-3-3320-00000	\$179,933.28	\$15,000.00	\$25,000.00
PROPERTY & CASUALTY INS	001-415-3-3510-00000	\$15,732.00	\$18,749.00	\$18,749.00
EDUCATION & TRAINING	001-415-3-3520-00000	\$0.00	\$2,000.00	\$2,000.00
MEETING EXPENSES	001-415-3-3521-00000	\$724.36	\$1,500.00	\$1,500.00
DUES & SUBSCRIPTIONS	001-415-3-3525-00000	\$50.00	\$50.00	\$50.00
ENGINEERING & CONSULTING	001-415-3-3530-00000	\$0.00	\$5,000.00	\$5,000.00
<b>Total Airport:</b>		<b>\$255,298.55</b>	<b>\$100,599.00</b>	<b>\$121,599.00</b>

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
Total Expense Objects:		\$14,219,215.43	\$16,084,146.00	\$16,189,122.11

# Police Forfeiture

## Summary

The City of Fort Morgan is projecting N/A of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2023.



## Police Forfeiture Comprehensive Summary

Name	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A
Revenues			
Miscellaneous Revenue	\$13.20	\$13,020.00	\$0.00
Total Revenues:	\$13.20	\$13,020.00	\$0.00
Expenditures			
Operating	\$0.00	\$13,000.00	\$0.00
Total Expenditures:	\$0.00	\$13,000.00	\$0.00
Total Revenues Less Expenditures:	\$13.20	\$20.00	\$0.00
Ending Fund Balance:	N/A	N/A	N/A

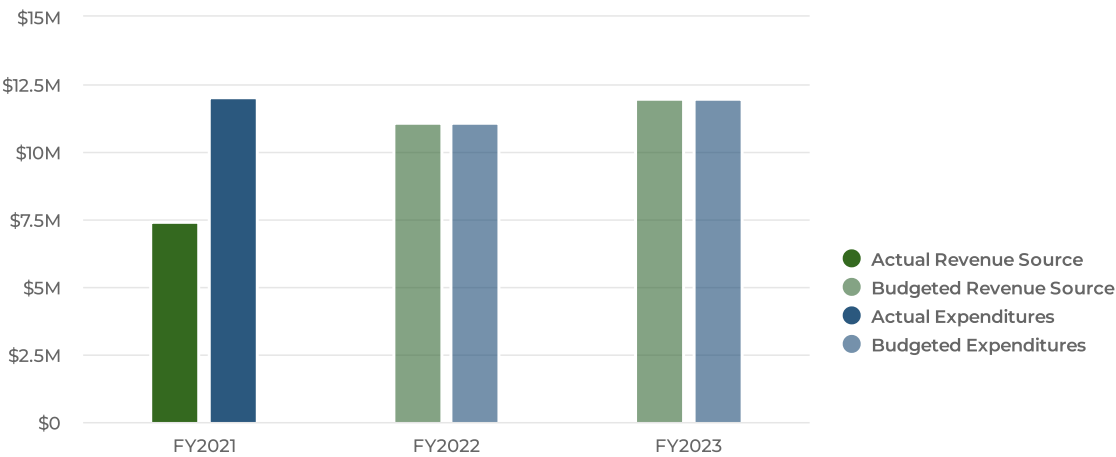
## Capital Improvement Fund

	Actual 2020	Actual 2021	Budgeted 2022	Budgeted 2023
<b>Fund Balance</b>	<b>\$ 3,705,240</b>	<b>\$ 9,871,638</b>	<b>\$ 5,304,131</b>	<b>\$ 5,304,131</b>
<b>Revenues:</b>				
Taxes	\$ 5,947,906	\$ 6,757,988	\$ 5,552,250	\$ 5,827,250
Intergovernmental	\$ 644,498	\$ 613,812	\$ 400,000	\$ 400,000
Miscellaneous	\$ 461,182	\$ 90,479	\$ 5,150,750	\$ 5,766,750
<b>Total Revenue =</b>	<b>\$ 7,053,586</b>	<b>\$ 7,462,279</b>	<b>\$ 11,103,000</b>	<b>\$ 11,994,000</b>
<b>Expenditures:</b>				
Operations	\$ 86,393	\$ -	\$ -	\$ -
Capital Improvements	\$ 10,357,791	\$ 11,296,418	\$ 10,370,000	\$ 11,011,000
Debt Service	\$ 443,004	\$ 733,368	\$ 733,000	\$ 983,000
<b>Total Expenditures =</b>	<b>\$ 10,887,188</b>	<b>\$ 12,029,786</b>	<b>\$ 11,103,000</b>	<b>\$ 11,994,000</b>
<b>Year Difference =</b>	<b>\$ (3,833,602)</b>	<b>\$ (4,567,507)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Finance Sources - Lease</b>	<b>\$ 10,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Calculated Fund Balance</b>	<b>\$ 9,871,638</b>	<b>\$ 5,304,131</b>	<b>\$ 5,304,131</b>	<b>\$ 5,304,131</b>
<b>Cash Balance</b>	<b>\$ 10,561,231.00</b>	<b>\$ 28,943,367.00</b>	<b>\$ 28,943,367.00</b>	<b>\$ 28,943,367.00</b>
<b>Restricted Reserve</b>	<b>\$ 9,871,638</b>	<b>\$ 5,253,509</b>	<b>\$ 5,253,509</b>	<b>\$ 5,253,509</b>
<b>Committed Cash Balance</b>	<b>\$ -</b>	<b>\$ 50,622</b>	<b>\$ 50,622</b>	<b>\$ 50,622</b>
<b>Uncommitted Cash Balance</b>	<b>\$ 689,593</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Capitalized Items</b>	<b>\$ 10,357,791</b>	<b>\$ 11,296,418</b>	<b>\$ 10,370,000</b>	<b>\$ 11,011,000</b>



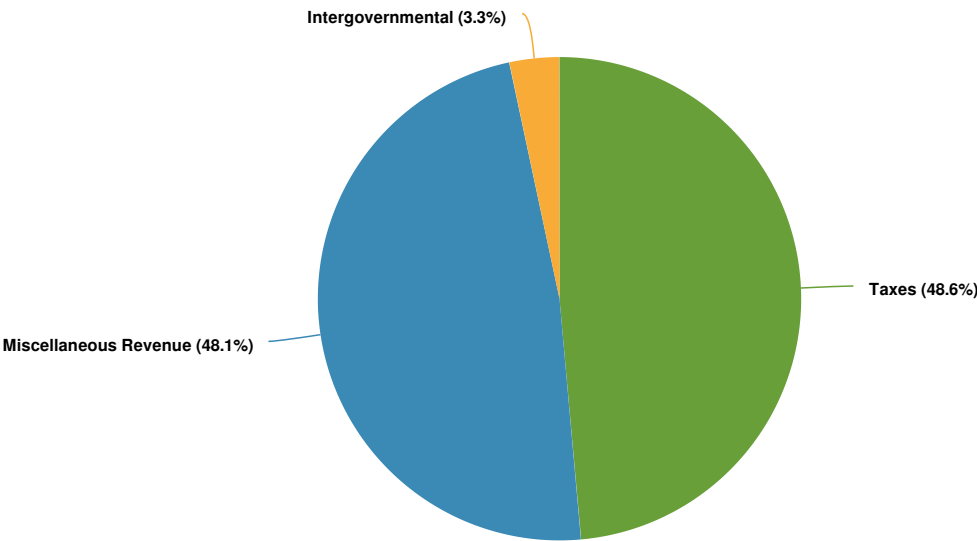
# Summary

The City of Fort Morgan is projecting \$11.99M of revenue in FY2023, which represents a 8% increase over the prior year. Budgeted expenditures are projected to increase by 8% or \$891K to \$11.99M in FY2023.

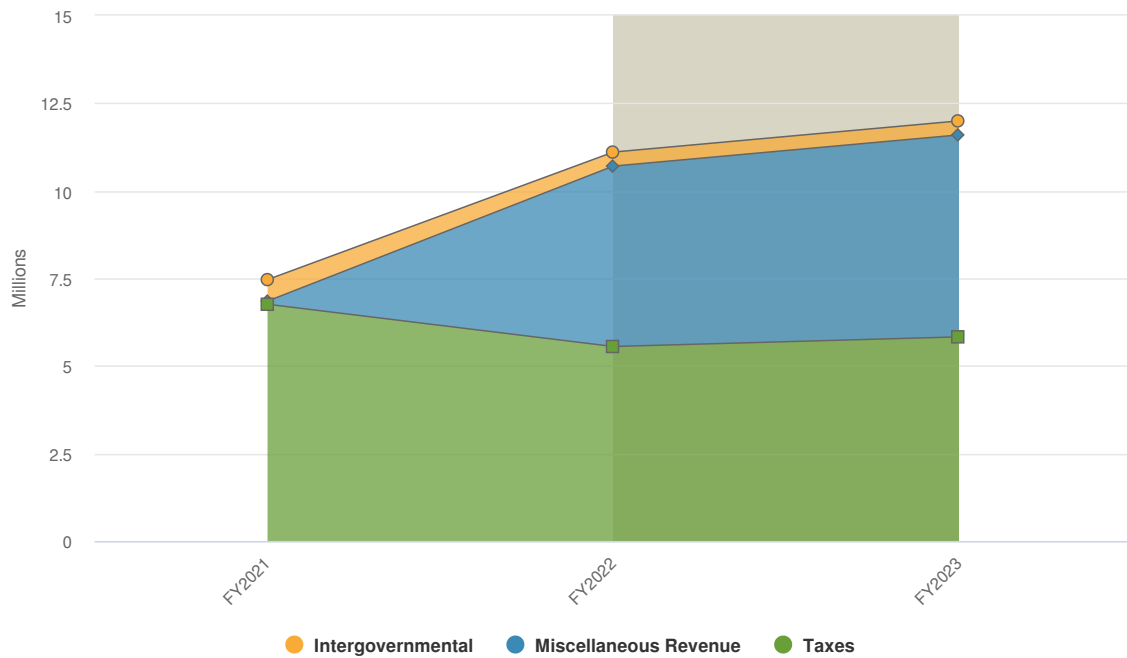


## Revenues by Source

Projected 2023 Revenues by Source



### Budgeted and Historical 2023 Revenues by Source

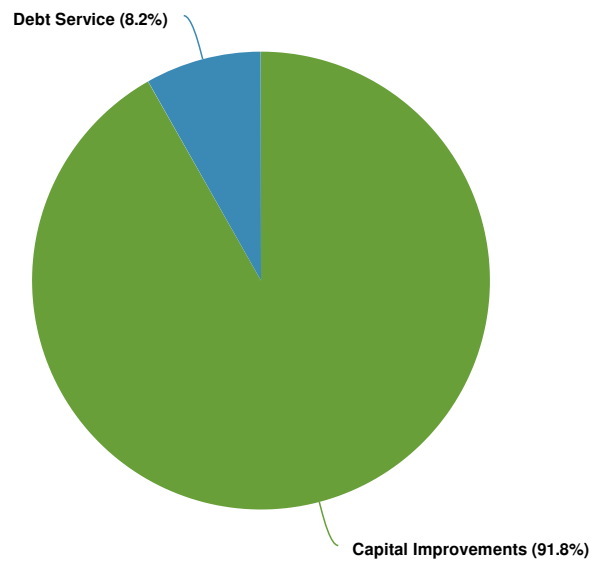


Grey background indicates budgeted figures.

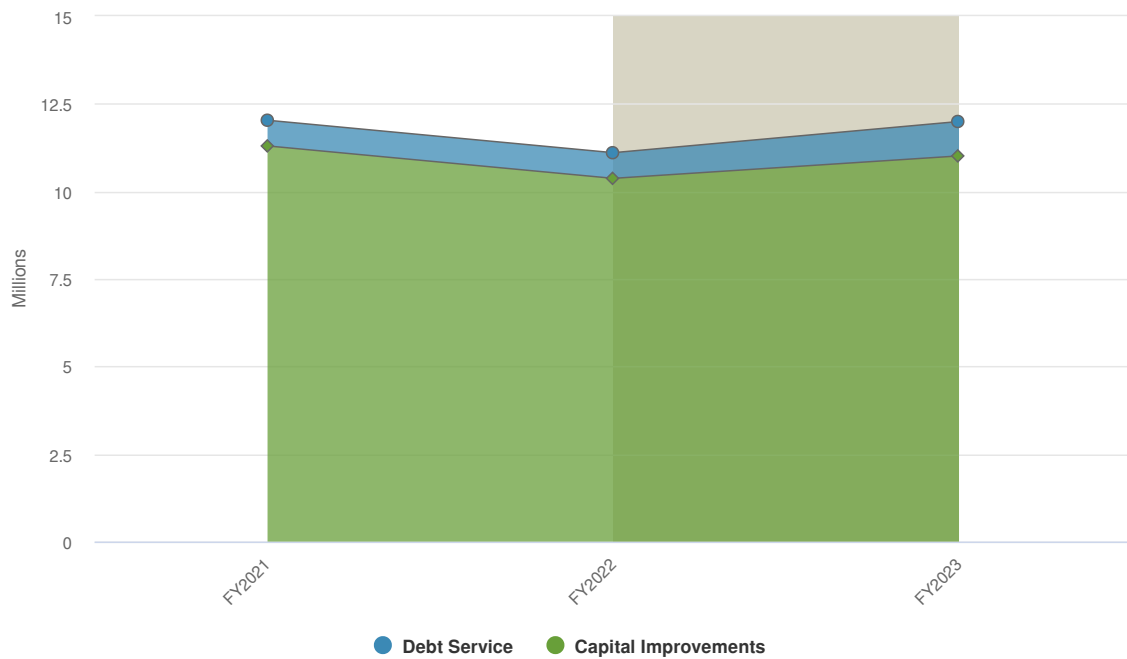
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
<b>Revenue Source</b>				
<b>Taxes</b>				
SALES TAX CAPITAL IMPROVE	007-150-1-2122	\$3,317,311.44	\$2,750,000.00	\$2,775,000.00
USE TAX CAPITAL IMPROVE	007-150-1-2123	\$44,572.70	\$52,250.00	\$52,250.00
STREETS SALES TAX	007-150-1-2124	\$3,396,102.69	\$2,750,000.00	\$3,000,000.00
<b>Total Taxes:</b>		<b>\$6,757,986.83</b>	<b>\$5,552,250.00</b>	<b>\$5,827,250.00</b>
<b>Intergovernmental</b>				
HIGHWAY USERS	007-152-1-2400	\$389,888.52	\$400,000.00	\$400,000.00
OTHER STATE GRANTS	007-152-1-2650	\$223,923.86	\$0.00	\$0.00
<b>Total Intergovernmental:</b>		<b>\$613,812.38</b>	<b>\$400,000.00</b>	<b>\$400,000.00</b>
<b>Miscellaneous Revenue</b>				
Fund Reserves	007-155-2-2102		\$5,106,750.00	\$5,736,750.00
INTEREST INCOME	007-155-2-2900	\$6.36	\$0.00	\$0.00
PFM INVESTMENT INCOME	007-155-2-2905	-\$12,049.82	\$44,000.00	\$25,000.00
MISCELLANEOUS	007-155-2-2940	\$102,522.67	\$0.00	\$5,000.00
<b>Total Miscellaneous Revenue:</b>		<b>\$90,479.21</b>	<b>\$5,150,750.00</b>	<b>\$5,766,750.00</b>
<b>Total Revenue Source:</b>		<b>\$7,462,278.42</b>	<b>\$11,103,000.00</b>	<b>\$11,994,000.00</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



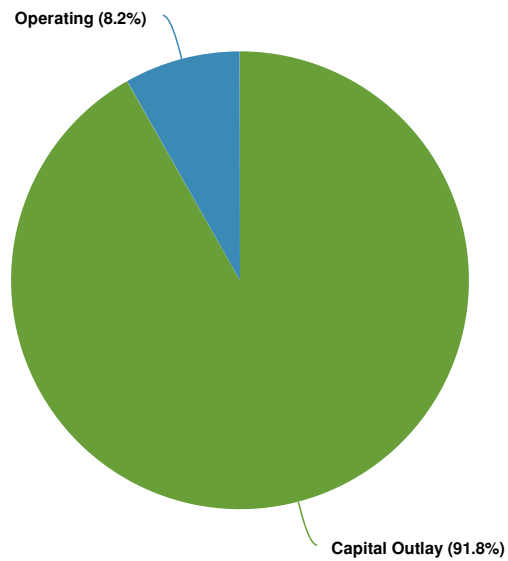
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
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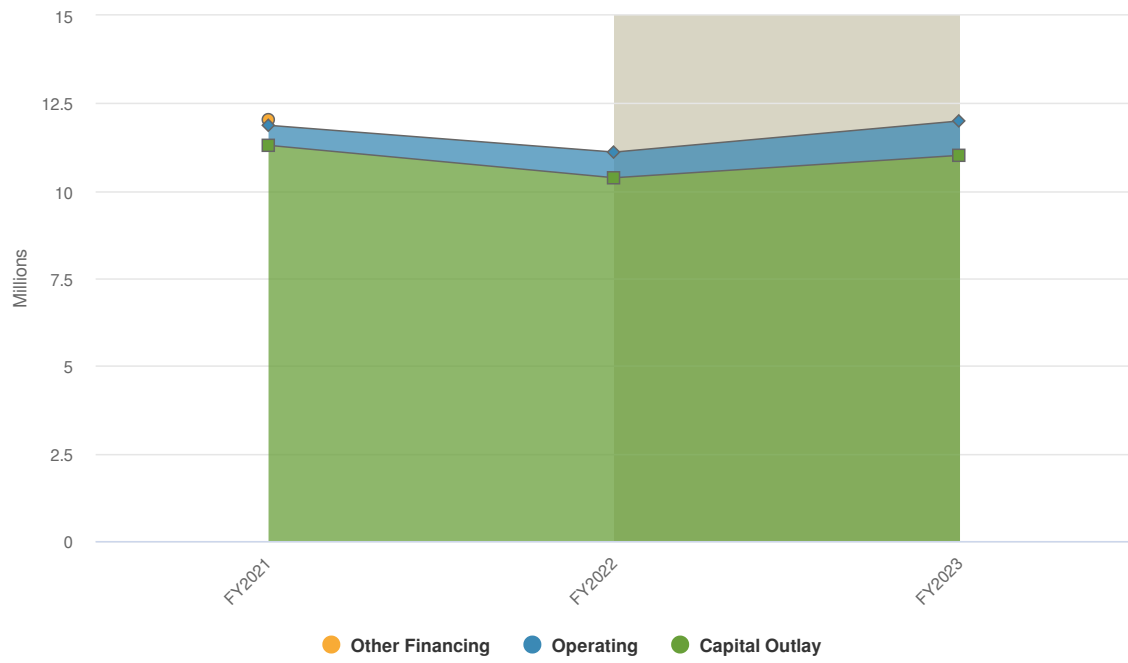
Name	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
Expenditures			
Capital Improvements	\$11,296,411.88	\$10,370,000.00	\$11,011,000.00
Debt Service	\$733,368.15	\$733,000.00	\$983,000.00
<b>Total Expenditures:</b>	<b>\$12,029,780.03</b>	<b>\$11,103,000.00</b>	<b>\$11,994,000.00</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
<b>Expense Objects</b>				
<b>Operating</b>				
Fire Truck Loan	007-950-7-3594-00000			\$250,000
FIELDHOUSE L/P	007-950-7-3599-00000	\$572,000	\$733,000	\$733,000
<b>Total Operating:</b>		<b>\$572,000</b>	<b>\$733,000</b>	<b>\$983,000</b>
<b>Other Financing</b>				
INTEREST EXPENSE	007-950-7-3600-00000	\$161,368	\$0	\$0
<b>Total Other Financing:</b>		<b>\$161,368</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay</b>				
ST Gateway Subdivision Improvements	007-900-4-4101-23000			\$3,000,000
Airport Water/Electric Upgrades	007-900-4-4101-23001			\$100,000
FD Fire Marshall Vehicle Replacement	007-900-4-4120-42215			\$45,000
HR Recruiting/Benefits Software	007-900-4-4140-22000		\$50,000	\$0
HR Compensation Survey	007-900-4-4140-22001		\$25,000	\$0
HR Benefitis Survey	007-900-4-4140-22002		\$15,000	\$0
ST CENTER POINTE SAUNDERS 2020	007-900-4-4150-20003	\$43,808	\$0	\$0
GG PARKING	007-900-4-4150-21000	\$38,830	\$0	\$0
PD Concrete Pad Replace Back Lot	007-900-4-4150-22000		\$60,000	\$60,000
PD Covered Parking	007-900-4-4150-22001		\$50,000	\$0
PD Qualifying Range	007-900-4-4150-22002		\$200,000	\$0
PD Parking Lot Security Fencing	007-900-4-4150-22003		\$125,000	\$0
LM Remodel Project-Fencing/Meeting Room	007-900-4-4150-22004		\$25,000	\$0
PL Slide Replacement	007-900-4-4150-22005		\$35,000	\$0
PL Pool Leak Repair	007-900-4-4150-22006		\$25,000	\$0
GC Cart Paths	007-900-4-4150-23000			\$500,000
Airport Repave Parking Lot	007-900-4-4150-23001			\$150,000
PD Furniture Replacement	007-900-4-4160-42100			\$15,000
REC DESIGN CITY CAMPUS-FIELDHO	007-900-4-4200-19001	\$133,881	\$0	\$0
REC FIELDHOUSE	007-900-4-4200-20001	\$4,627,563	\$0	\$0
CEM 2 Columbarium Niches	007-900-4-4200-23001			\$75,000
LIB Public Restroom Renovation	007-900-4-4200-23002			\$50,000
PD EVIDENCE ROOM ADDITION	007-900-4-4250-20005	\$67,050	\$0	\$0
PD ROOF REPLACEMENT	007-900-4-4250-21000	\$99,544	\$0	\$0
PD HVAC REPLACEMENT	007-900-4-4250-21001	\$117,618	\$0	\$0
AP REPLACE HANGAR DOOR	007-900-4-4250-21003	\$37,352	\$0	\$0
GG CITY HALL IMPROVEMENTS	007-900-4-4250-21004	\$40,000	\$0	\$0
GG City Hall Windows	007-900-4-4250-22000		\$100,000	\$515,520
GG City Hall HVAC	007-900-4-4250-22001		\$150,000	\$343,680
FD Training Facility Expansion	007-900-4-4250-22002		\$150,000	\$0
GC Clubhouse Expansion	007-900-4-4250-22003		\$500,000	\$0
PL Boiler Replacement	007-900-4-4250-22004		\$50,000	\$0
LIB HVAC System Replacement	007-900-4-4250-22005		\$30,000	\$90,000

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
AP Hangar Modifications	007-900-4-4250-22006		\$250,000	\$0
FD HVAC Replacement	007-900-4-4250-23000			\$128,880
FD Window Replacement	007-900-4-4250-23001			\$85,920
FD Training Facility Expansion	007-900-4-4250-23002			\$600,000
PZ Upgrade Windows	007-900-4-4250-23003			\$30,000
PZ Paint Building Exterior	007-900-4-4250-23004			\$50,000
LIB Roof Replacement	007-900-4-4250-23005			\$200,000
ED FIEBIG ROAD	007-900-4-4300-20004	\$646,159	\$0	\$0
GG CDOT BIKES GRANT	007-900-4-4300-20007	\$24,878	\$0	\$0
ST STREETS	007-900-4-4300-21001	\$864,285	\$0	\$0
ST STRICTLY FOR STREETS	007-900-4-4300-21002	\$2,024,348	\$0	\$0
ST POINT PLAZA CONSTRUCTION 21	007-900-4-4300-21005	\$930,724	\$0	\$0
GC Pump Station Replacement	007-900-4-4300-22000		\$900,000	\$0
GC Fariway Unit Replacement	007-900-4-4300-22001		\$65,000	\$0
ST Strickly for Streets	007-900-4-4300-22002		\$2,750,000	\$3,000,000
ST Street Maintenance	007-900-4-4300-22003		\$900,000	\$900,000
ST Replace Main St Railroad Crossing	007-900-4-4300-22004		\$150,000	\$0
ST Beave Ave Construction-Final	007-900-4-4300-22005		\$1,000,000	\$0
ST Point Village/CP N. Infrastructure Construction	007-900-4-4300-22006		\$1,300,000	\$0
PD PATROL VEHICLE AND EQUIPMT	007-900-4-4400-21000	\$46,378	\$0	\$0
DODGE DURANGO REPLACE & UPFIT	007-900-4-4400-21001	\$45,145	\$0	\$0
PD Vehicle Replacement	007-900-4-4400-22000		\$150,000	\$160,000
PD In Car Cameras	007-900-4-4400-22001		\$36,000	\$36,000
ST SWEEPER	007-900-4-4500-21002	\$240,462	\$0	\$0
ST 8 YD DUMP TRUCK WI SANDER	007-900-4-4500-21003	\$250,000	\$0	\$0
FD Ladder Truck Reserve	007-900-4-4500-22000		\$150,000	\$0
FD Engine Reserve	007-900-4-4500-22001		\$100,000	\$0
ST Dump Truck 8yd w/Sander	007-900-4-4500-23000			\$275,000
FIELDHOUSE EQUIPMENT	007-900-4-4600-20005	\$466,638	\$0	\$0
GG FIELDHOUSE AV EQUIPMENT	007-900-4-4600-20008	\$97,359	\$0	\$0
PD BODY WORN CAMERAS	007-900-4-4600-21000	\$22,932	\$0	\$0
GC TRIPLEX UNIT	007-900-4-4600-21001	\$35,173	\$0	\$0
GC TOP DRESSER	007-900-4-4600-21002	\$13,364	\$0	\$0
GC BEVERAGE CART	007-900-4-4600-21003	\$17,135	\$0	\$0
GC PICKER CART	007-900-4-4600-21004	\$11,251	\$0	\$0
CEM HEAVY DUTY WORK CART	007-900-4-4600-21005	\$39,041	\$0	\$0
PK POOL COVERS	007-900-4-4600-21006	\$35,849	\$0	\$0
FD SCBA	007-900-4-4600-21007	\$24,129	\$0	\$0
PD INDUSTRIAL GENERATOR	007-900-4-4600-21008	\$32,832		
PD Body Worn Cameras	007-900-4-4600-22000		\$22,000	\$22,000
FD SCBA Replacement	007-900-4-4600-22001		\$25,000	\$25,000
FD Hose Washer Replacement	007-900-4-4600-22002		\$15,000	\$0
GC Material Storage Bunkers	007-900-4-4600-22003		\$50,000	\$0
CM Self Propelled Fert Spreader	007-900-4-4600-22004		\$25,000	\$0

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
CM 60" Mowers Replacement	007-900-4-4600-22005		\$72,000	\$0
PK Wide Area Mower	007-900-4-4600-22006		\$145,000	\$0
PK Skid Steer	007-900-4-4600-22007		\$90,000	\$0
PK 1 ton 4x4 Dump Truck	007-900-4-4600-22008		\$75,000	\$0
PK Work Cart	007-900-4-4600-22009		\$15,000	\$0
PK Snow Broom	007-900-4-4600-22010		\$55,000	\$0
ST Air Compressor	007-900-4-4600-22011		\$30,000	\$0
ST Backhoe	007-900-4-4600-22012		\$200,000	\$0
ST Snow Plow for Loader	007-900-4-4600-22013		\$50,000	\$0
ST Leaf Vac Trailer	007-900-4-4600-22014		\$110,000	\$0
PK City Park Welcome Sign	007-900-4-4600-22015		\$50,000	\$0
GC Rough Unit Replacement	007-900-4-4600-23000			\$100,000
CEM Backhoe Replacement	007-900-4-4600-23001			\$150,000
CEM 36" Trim Mower Replacement	007-900-4-4600-23002			\$60,000
PK Tractor Replacement	007-900-4-4600-23003			\$80,000
PK Sand Pro for Ball Fields	007-900-4-4600-23004			\$30,000
PK Vehicle Lift Replacement	007-900-4-4600-23005			\$25,000
ST Skid Steer Loader	007-900-4-4600-23006			\$77,000
ST Shop Compressor	007-900-4-4600-23007			\$12,000
AP AWOS	007-900-4-4700-21000	\$156,251	\$0	\$0
PD DIMS SYSTEM WI VIDEO	007-900-4-4800-21000	\$32,517	\$0	\$0
PD SECURITY SYSTEM	007-900-4-4800-21001	\$18,154	\$0	\$0
ED WEBSITE	007-900-4-4800-21002	\$15,762	\$0	\$0
MDT Replacement	007-900-4-4800-23000			\$20,000
<b>Total Capital Outlay:</b>		<b>\$11,296,412</b>	<b>\$10,370,000</b>	<b>\$11,011,000</b>
<b>Total Expense Objects:</b>		<b>\$12,029,780</b>	<b>\$11,103,000</b>	<b>\$11,994,000</b>

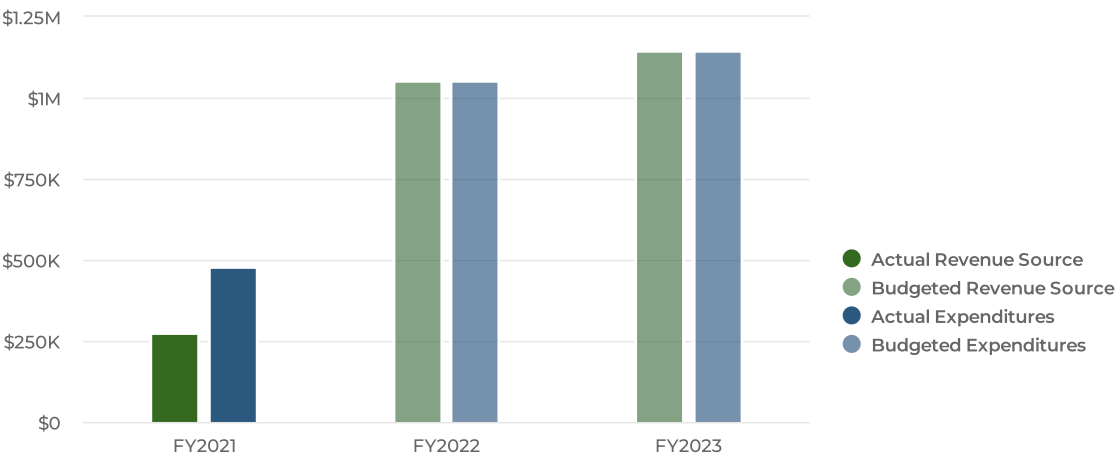


# Conservation Trust Fund

	Actual 2020	Actual 2021	Budgeted 2022	Budgeted 2023
Fund Balance	\$ 407,521	\$ 308,491	\$ 104,097	\$ 104,097
Revenues:				
Lottery Proceeds	\$ 115,881	\$ 137,293	\$ 105,000	\$ 120,000
Miscellaneous	\$ 74,918	\$ 141,582	\$ 950,000	\$ 1,030,000
Total Revenue =	\$ 190,799	\$ 278,875	\$ 1,055,000	\$ 1,150,000
Expenditures:				
Operations	\$ -	\$ -	\$ -	\$ -
Capital Improvements	\$ 289,829	\$ 483,269	\$ 1,055,000	\$ 1,150,000
Total Expenditures =	\$ 289,829	\$ 483,269	\$ 1,055,000	\$ 1,150,000
Year Difference =	\$ (99,030)	\$ (204,394)	\$ -	\$ -
Calculated Fund Balance	\$ 308,491	\$ 104,097	\$ 104,097	\$ 104,097
Capitalized Items	\$ 289,829	\$ 483,269	\$ 1,055,000	\$ 1,150,000

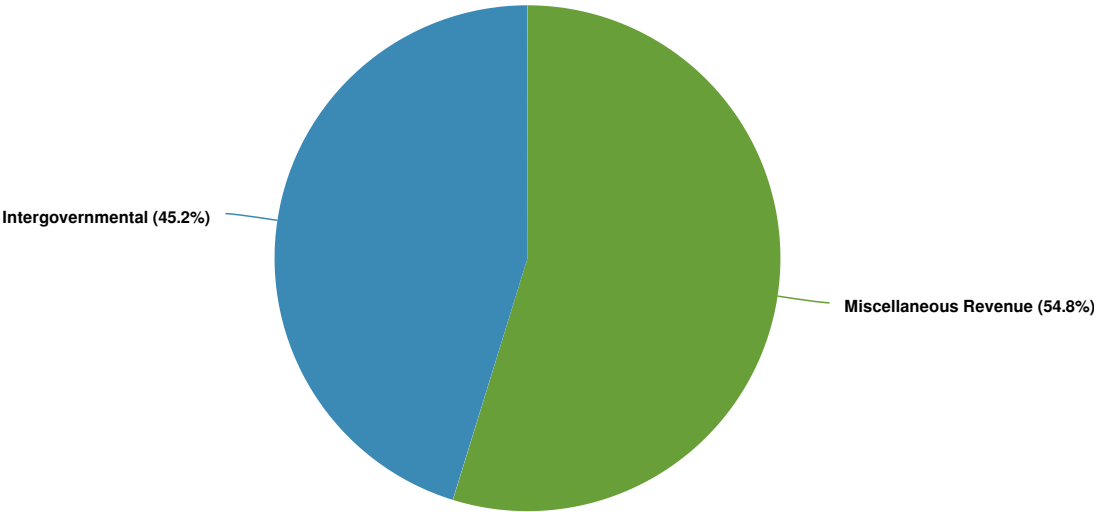
# Summary

The City of Fort Morgan is projecting \$1.15M of revenue in FY2023, which represents a 9% increase over the prior year. Budgeted expenditures are projected to increase by 9% or \$95K to \$1.15M in FY2023.

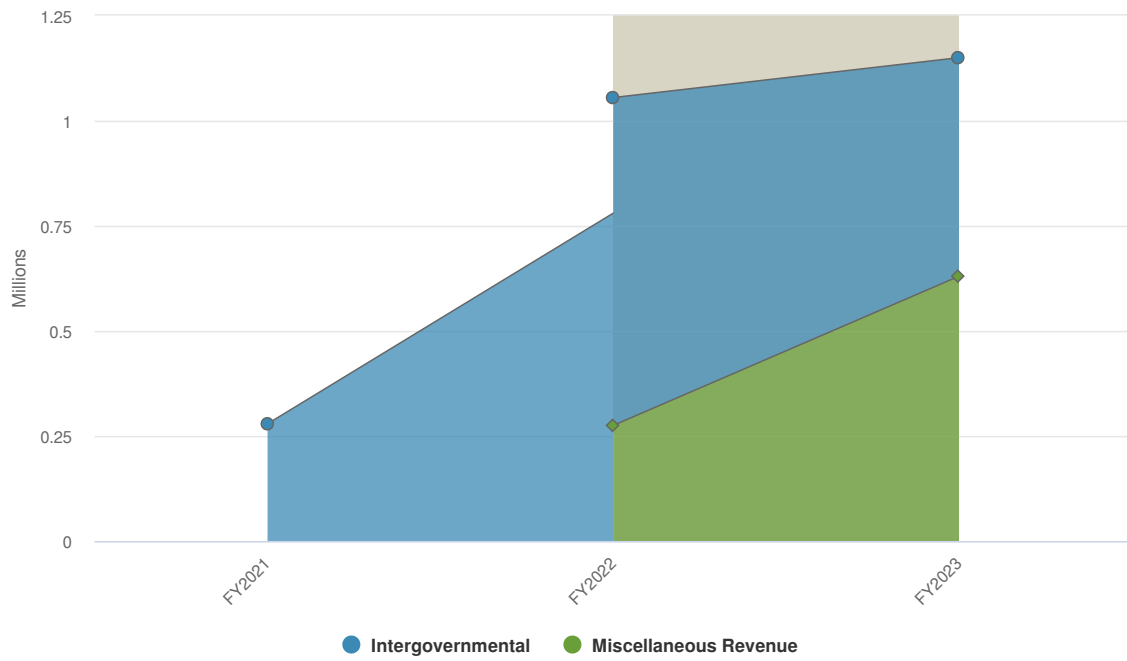


## Revenues by Source

Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source

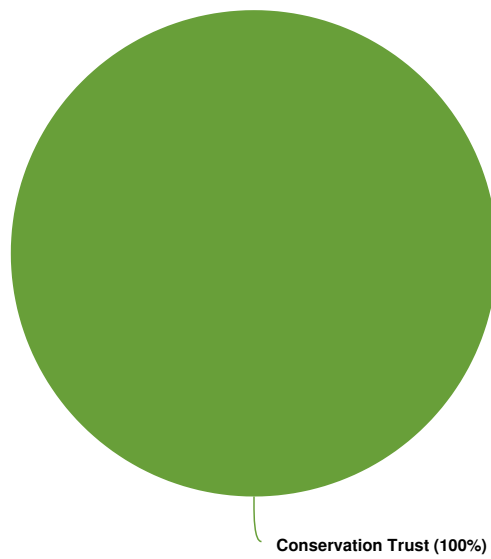


Grey background indicates budgeted figures.

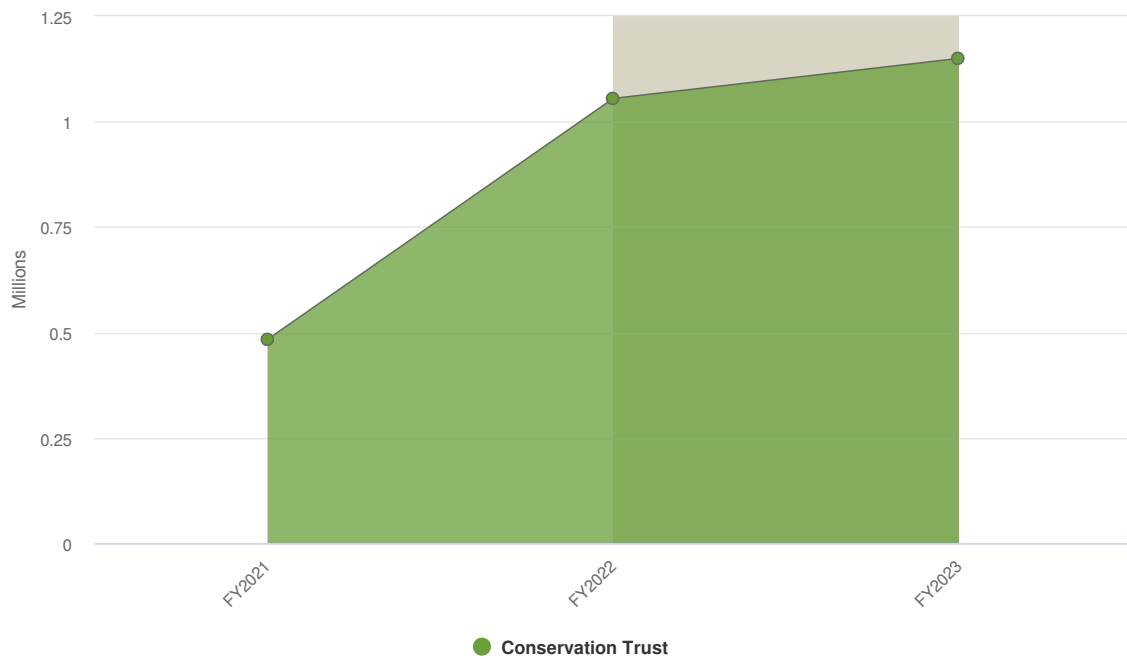
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
Revenue Source				
Intergovernmental				
STATE LOTTERY PROCEEDS	009-152-1-2400	\$137,292.55	\$105,000.00	\$120,000.00
OTHER STATE GRANTS	009-152-1-2650	\$141,581.80	\$275,000.00	\$0.00
GOCO Grant Sports Field Project	009-152-1-2655		\$400,000.00	\$400,000.00
Total Intergovernmental:		\$278,874.35	\$780,000.00	\$520,000.00
Miscellaneous Revenue				
Fund Reserves	009-155-2-2102		\$275,000.00	\$630,000.00
Total Miscellaneous Revenue:		\$0.00	\$275,000.00	\$630,000.00
Total Revenue Source:		\$278,874.35	\$1,055,000.00	\$1,150,000.00

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function

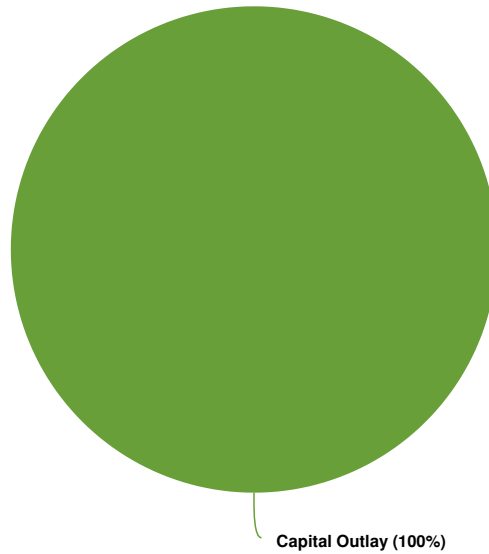


Grey background indicates budgeted figures.

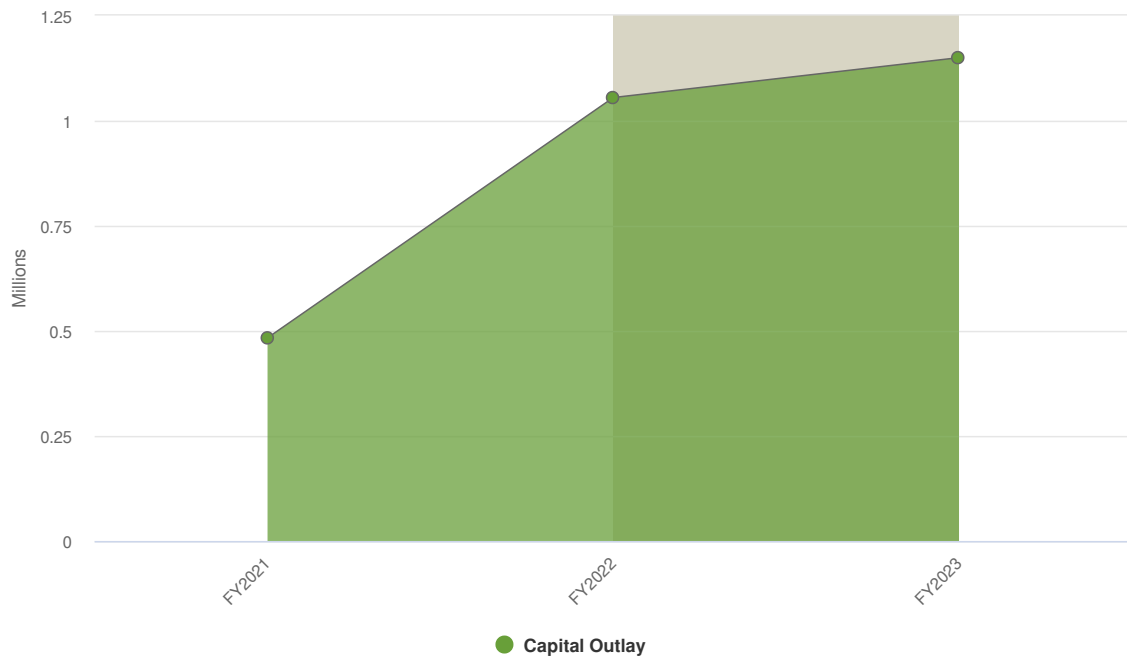
Name	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
Expenditures			
Conservation Trust	\$483,268.79	\$1,055,000.00	\$1,150,000.00
<b>Total Expenditures:</b>	<b>\$483,268.79</b>	<b>\$1,055,000.00</b>	<b>\$1,150,000.00</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

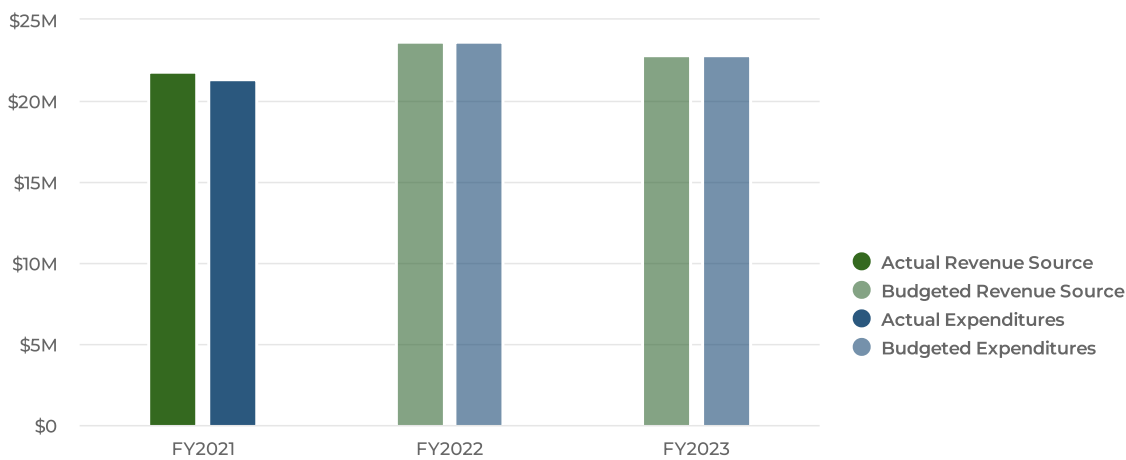
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
Expense Objects				
Capital Outlay				
PKS RESTROOM TWAMORE	009-700-4-4200-20002	\$20,575.00	\$0.00	\$0.00
PKS SHELTER TWAMORE	009-700-4-4200-20003	\$20,155.00	\$0.00	\$0.00
PK TWAMORE MULTIPURPOSE TRAIL	009-700-4-4300-20001	\$132,699.47	\$0.00	\$0.00
ADA PLAYGROUND	009-700-4-4300-21000	\$197,880.81	\$0.00	\$0.00
REC Sports Field Project at FH	009-700-4-4300-22001		\$1,000,000.00	\$1,000,000.00
GC Golf Course Landscape Project	009-700-4-4300-22002		\$30,000.00	\$0.00
PK TRACTOR REPLACEMENT	009-700-4-4600-21000	\$62,000.00	\$0.00	\$0.00
PK SPRAY CART	009-700-4-4600-21001	\$49,958.51	\$0.00	\$0.00
PK Supply Shed	009-700-4-4600-22001		\$25,000.00	\$0.00
PK Playground Replacements	009-700-4-4600-23001			\$150,000.00
<b>Total Capital Outlay:</b>		<b>\$483,268.79</b>	<b>\$1,055,000.00</b>	<b>\$1,150,000.00</b>
<b>Total Expense Objects:</b>		<b>\$483,268.79</b>	<b>\$1,055,000.00</b>	<b>\$1,150,000.00</b>

## Electric Fund

	Actual 2020	Actual 2021	Budgeted 2022	Budgeted 2023
<b>Fund Balance</b>	<b>\$ 18,523,719</b>	<b>\$ 19,416,992</b>	<b>\$ 20,032,362</b>	<b>\$ 20,032,362</b>
<b>Revenues:</b>				
Charges & Services	\$ 21,068,110	\$ 17,579,924	\$ 17,579,924	\$ 17,579,924
Miscellaneous	\$ 708,932	\$ 3,425,930	\$ 6,088,817	\$ 5,257,290
<b>Total Revenue =</b>	<b>\$ 21,777,042</b>	<b>\$ 21,005,854</b>	<b>\$ 23,668,741</b>	<b>\$ 22,837,214</b>
<b>Expenditures:</b>				
Personnel	\$ 2,793,122	\$ 2,079,107	\$ 2,711,769	\$ 2,793,122
Operations	\$ 17,310,647	\$ 17,332,698	\$ 17,355,222	\$ 17,484,092
Capital Improvements	\$ 780,000	\$ 978,679	\$ 3,601,750	\$ 2,560,000
<b>Total Expenditures =</b>	<b>\$ 20,883,769</b>	<b>\$ 20,390,484</b>	<b>\$ 23,668,741</b>	<b>\$ 22,837,214</b>
<b>Year Difference =</b>	<b>\$ 893,273</b>	<b>\$ 615,370</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Calculated Fund Balance</b>	<b>\$ 19,416,992</b>	<b>\$ 20,032,362</b>	<b>\$ 20,032,362</b>	<b>\$ 20,032,362</b>
<b>Cash Balance</b>	<b>\$ 14,339,868</b>	<b>\$ 12,688,780</b>	<b>\$ 12,688,780</b>	<b>\$ 12,688,780</b>
<b>Restricted Emergency Reserve</b>	<b>\$ 10,441,885</b>	<b>\$ 10,195,242</b>	<b>\$ 11,834,371</b>	<b>\$ 11,418,607</b>
<b>Uncommitted Cash Balance</b>	<b>\$ 3,897,984</b>	<b>\$ 2,493,538</b>	<b>\$ 854,410</b>	<b>\$ 1,270,173</b>
<b>Capitalized Items</b>	<b>\$ 780,000</b>	<b>\$ 978,679</b>	<b>\$ 3,601,750</b>	<b>\$ 2,560,000</b>

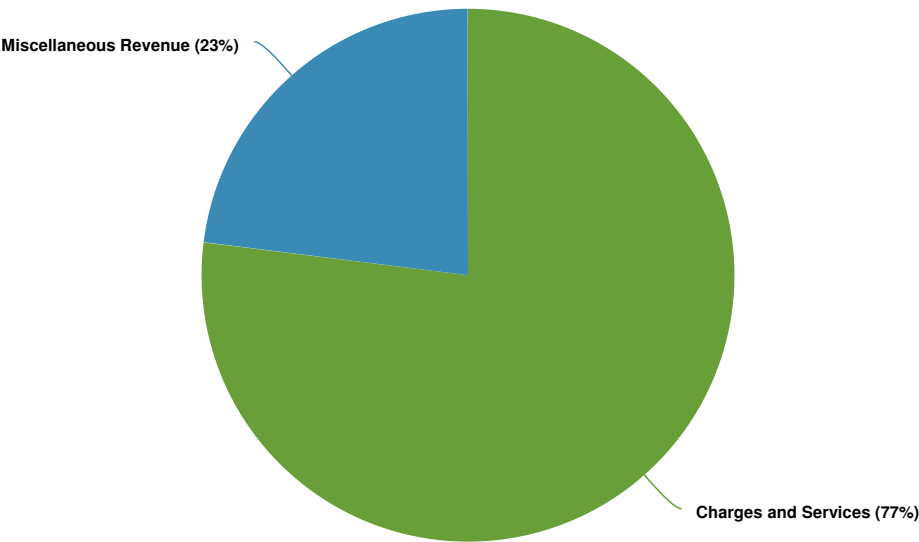
# Summary

The City of Fort Morgan is projecting \$22.84M of revenue in FY2023, which represents a 3.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 3.5% or \$831.53K to \$22.84M in FY2023.



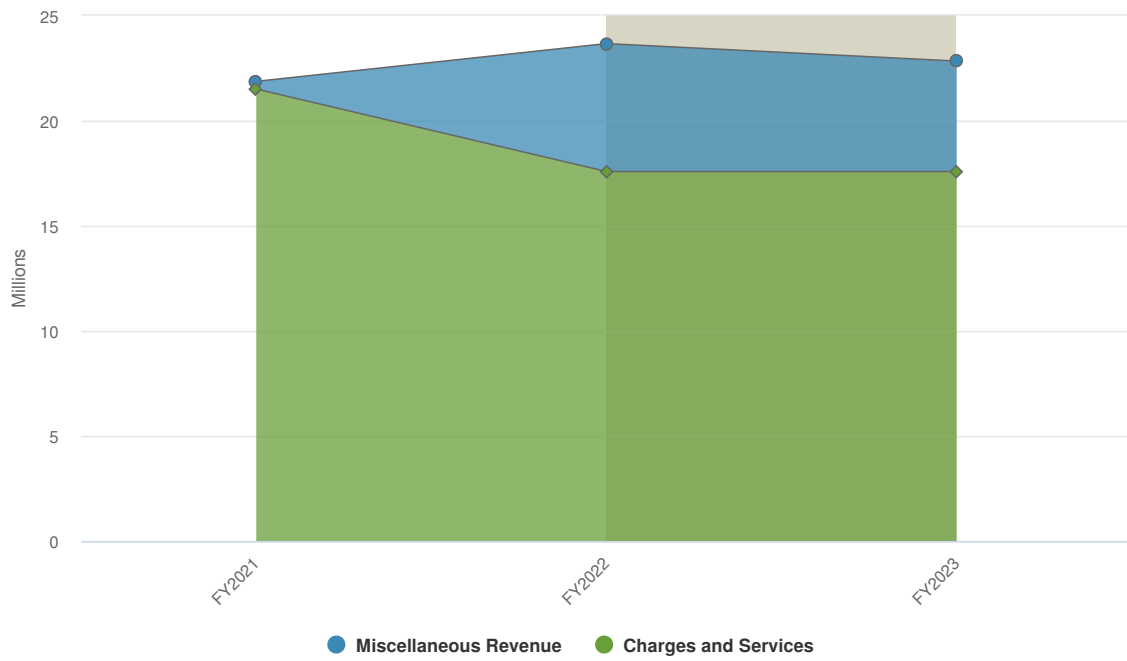
## Revenues by Source

Projected 2023 Revenues by Source





### Budgeted and Historical 2023 Revenues by Source

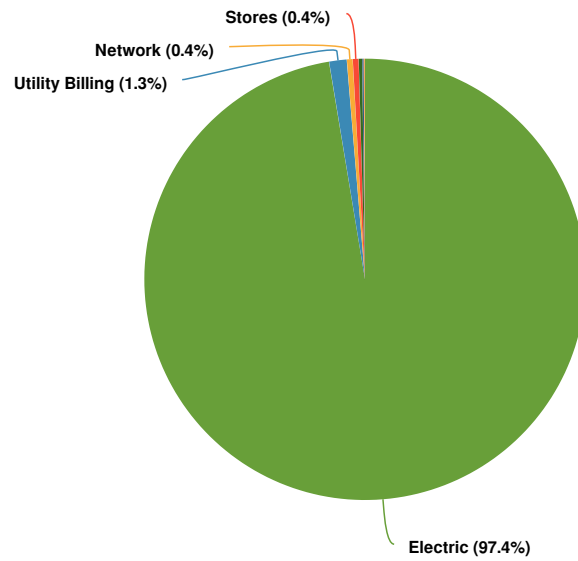


Grey background indicates budgeted figures.

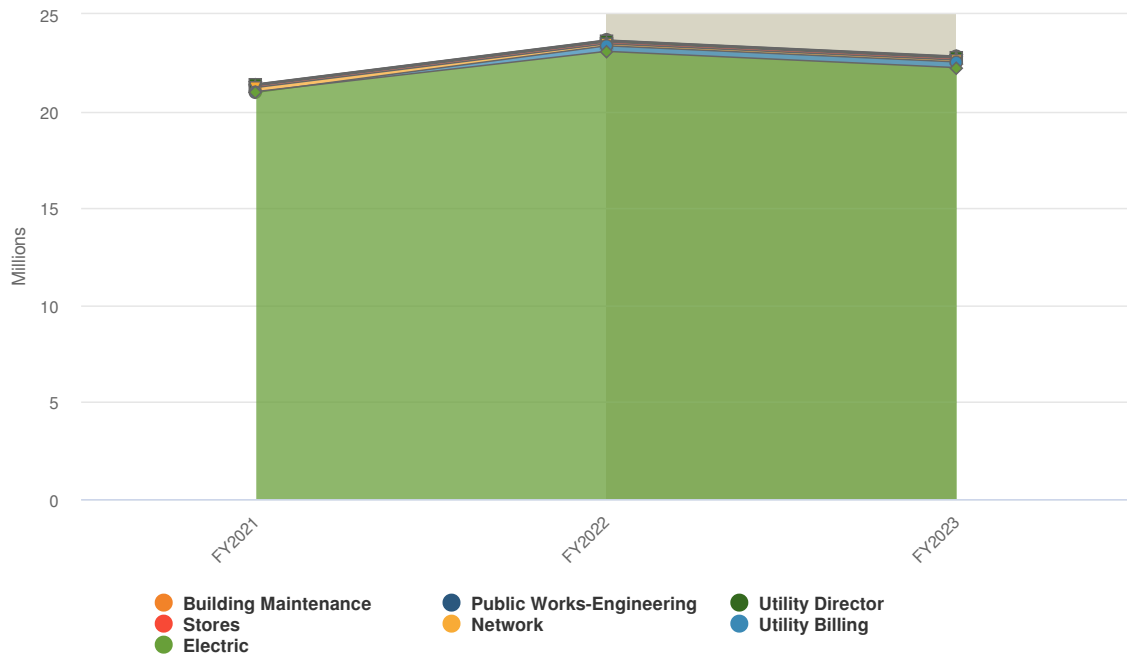
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
Revenue Source				
Charges and Services				
CITY ELECTRIC DEMAND	012-153-1-2700	\$5,572,791.72	\$3,629,795.00	\$3,629,795.00
CITY ELECTRIC SUPPLY	012-153-1-2701	\$10,894,906.58	\$10,370,844.00	\$10,370,844.00
RURAL ELECTRIC DEMAND	012-153-1-2710	\$923,502.69	\$555,581.00	\$555,581.00
RURAL ELECTRIC SUPPLY	012-153-1-2711	\$1,851,626.51	\$1,629,704.00	\$1,629,704.00
FLAT RATE LIGHTING	012-153-1-2720	\$48,354.21	\$44,000.00	\$44,000.00
REG REVENUE RATE ADJ	012-153-1-2789	\$2,214,516.26	\$1,350,000.00	\$1,350,000.00
<b>Total Charges and Services:</b>		<b>\$21,505,697.97</b>	<b>\$17,579,924.00</b>	<b>\$17,579,924.00</b>
Miscellaneous Revenue				
Fund Reserves	012-155-2-2102		\$5,659,937.00	\$4,828,410.07
INTEREST INCOME	012-155-2-2900	\$1,274.41	\$2,000.00	\$2,000.00
PFM INVESTMENT INCOME	012-155-2-2905	-\$71,784.71	\$150,000.00	\$150,000.00
RENT	012-155-2-2910	\$43,200.00	\$28,000.00	\$28,000.00
CASH SHORT / LONG	012-155-2-2935	-\$264.66	\$0.00	\$0.00
MISCELLANEOUS	012-155-2-2940	\$102,400.97	\$0.00	\$0.00
ALLO LEASE PAYMENT	012-155-2-2942	\$244,980.00	\$244,980.00	\$244,980.00
UB COLLECTION FEES	012-155-2-2955	\$3,010.00	\$3,000.00	\$3,000.00
UB COLLECTION RECOVERIES	012-155-2-2960	\$919.81	\$900.00	\$900.00
SALE OF FIXED ASSETS	012-155-2-2970	\$41,500.00	\$0.00	\$0.00
<b>Total Miscellaneous Revenue:</b>		<b>\$365,235.82</b>	<b>\$6,088,817.00</b>	<b>\$5,257,290.07</b>
<b>Total Revenue Source:</b>		<b>\$21,870,933.79</b>	<b>\$23,668,741.00</b>	<b>\$22,837,214.07</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function

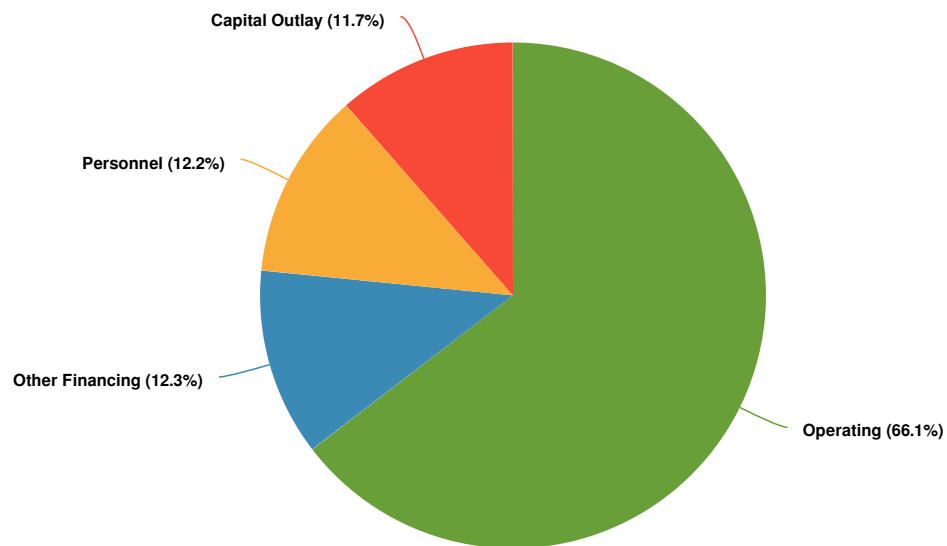


Grey background indicates budgeted figures.

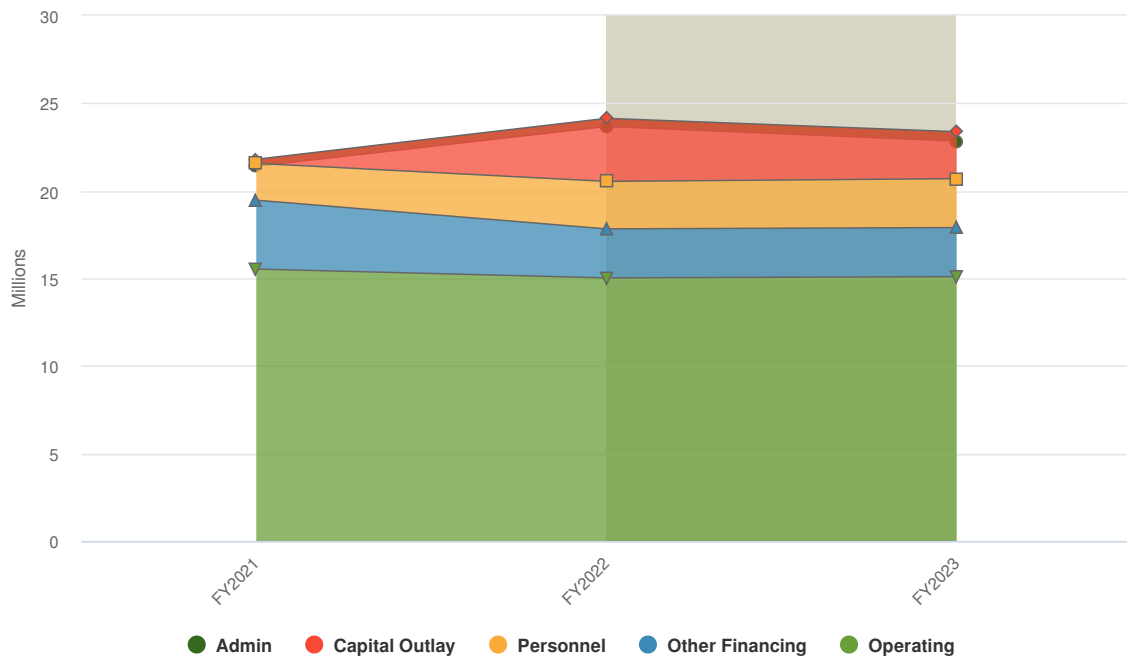
Name	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
Expenditures			
Electric	\$21,009,829.22	\$23,084,648.00	\$22,244,796.19
Public Works-Engineering	\$19,730.09	\$23,714.00	\$24,101.55
Utility Billing	-\$39,986.46	\$286,556.00	\$293,808.69
Stores	\$87,440.39	\$92,919.00	\$95,753.51
Building Maintenance	\$10,507.65	\$11,554.00	\$20,037.08
Utility Director	\$59,890.57	\$67,648.00	\$60,305.26
Network	\$252,794.95	\$101,702.00	\$98,411.79
<b>Total Expenditures:</b>	<b>\$21,400,206.41</b>	<b>\$23,668,741.00</b>	<b>\$22,837,214.07</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
Expense Objects				
Electric				
SALARIES & WAGES	012-270-3-3101-00000	\$886,831.50	\$1,017,027.00	\$1,047,537.81
OVERTIME EXPENSE	012-270-3-3108-00000	\$22,134.27	\$45,000.00	\$46,350.00
RETIREMENT - PERA	012-270-3-3110-00000	\$96,241.10	\$151,020.00	\$155,550.60
MEDICARE	012-270-3-3120-00000	\$12,729.76	\$15,400.00	\$15,862.00
HEALTH INSURANCE	012-270-3-3130-00000	\$263,757.96	\$263,758.00	\$271,670.74
LIFE INSURANCE	012-270-3-3131-00000	\$2,100.96	\$2,441.00	\$2,514.23
DISABILITY INSURANCE	012-270-3-3132-00000	\$1,382.04	\$1,627.00	\$1,675.81
WORKERS COMPENSATION	012-270-3-3140-00000	\$10,915.80	\$10,800.00	\$11,124.00
PURCHASED POWER	012-270-3-3200-00000	\$14,407,167.24	\$13,500,000.00	\$13,500,000.00
ADVERTISING	012-270-3-3205-00000	\$0.00	\$2,500.00	\$2,500.00
MAINTENANCE OF SYSTEM	012-270-3-3220-00000	\$251,025.63	\$250,000.00	\$300,000.00
OPERATIONS SUBSTATIONS	012-270-3-3222-00000	\$84,033.88	\$120,000.00	\$120,000.00
DEPT OPERATIONS	012-270-3-3225-00000	\$59.00	\$0.00	\$0.00
MAINTENANCE OF TRANSFORM	012-270-3-3226-00000	\$46,841.09	\$70,000.00	\$70,000.00
MAINTENANCE OF METERS	012-270-3-3227-00000	\$39,072.42	\$40,000.00	\$30,000.00
DATA PROCESSING	012-270-3-3230-00000	\$0.00	\$4,500.00	\$4,500.00
OFFICE SUPPLIES & EXPENSE	012-270-3-3240-00000	\$1,472.99	\$2,000.00	\$2,000.00
RENT	012-270-3-3245-00000	\$11,700.00	\$0.00	\$0.00
UTILITIES	012-270-3-3250-00000	\$36,748.66	\$45,000.00	\$45,000.00
TELEPHONE	012-270-3-3260-00000	\$2,715.00	\$1,200.00	\$1,200.00
FUEL & OIL	012-270-3-3270-00000	\$20,444.62	\$25,000.00	\$35,000.00
TOOLS AND EQUIPMENT	012-270-3-3290-00000	\$10,991.48	\$50,000.00	\$50,000.00
MISCELLANEOUS	012-270-3-3295-00000	\$1,645.93	\$1,000.00	\$0.00
EMPLOYEE RECOGNITION	012-270-3-3296-00000	\$468.96	\$550.00	\$600.00
MAINT EQUIPMENT & VEHICLE	012-270-3-3310-00000	\$45,250.03	\$35,000.00	\$45,000.00
MAINT GENERAL PROPERTY	012-270-3-3320-00000	\$12,561.17	\$50,000.00	\$50,000.00
UNIFORMS	012-270-3-3330-00000	\$7,380.53	\$12,000.00	\$12,000.00
OVERHEAD STREET LIGHTING	012-270-3-3350-00000	\$51,273.59	\$70,000.00	\$80,000.00
PUC FEES	012-270-3-3353-00000	\$7,373.65	\$8,000.00	\$8,000.00
UNCOLLECTIBLE ACCOUNTS	012-270-3-3410-00000	\$30,920.74	\$20,000.00	\$20,000.00
PROPERTY & CASUALTY INS	012-270-3-3510-00000	\$34,674.96	\$41,325.00	\$41,325.00
EDUCATION & TRAINING	012-270-3-3520-00000	\$12,735.56	\$20,000.00	\$20,000.00
DUES & SUBSCRIPTIONS	012-270-3-3525-00000	\$13,177.99	\$14,000.00	\$14,000.00
ENGINEERING & CONSULTING	012-270-3-3530-00000	\$53,096.30	\$200,000.00	\$200,000.00
COVID EXPENSE	012-270-3-3553-00000	\$25.08	\$0.00	\$0.00
DEPRECIATION	012-270-3-3610-00000	\$785,090.57	\$0.00	\$0.00
INTEREST ON UTILITY DEP	012-270-3-3615-00000	\$256.77	\$0.00	\$0.00
IN-LIEU TAXES	012-270-3-3620-00000	\$3,100,393.99	\$2,800,000.00	\$2,800,000.00
EL Building Expansion	012-270-4-4200-22000		\$750,000.00	\$750,000.00
EL Storage Yard Fence Replace	012-270-4-4250-22000		\$40,000.00	\$0.00
EL Storage Yard Automatic Gate	012-270-4-4250-22001		\$21,000.00	\$0.00
EL DIGGER TRUCK	012-270-4-4500-21000	\$0.00	\$270,000.00	\$270,000.00

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
EK Treancher	012-270-4-4500-22000		\$200,000.00	\$200,000.00
EL TRANSFORMERS	012-270-4-4600-21000	\$0.00	\$200,000.00	\$200,000.00
EL UNDERGROUND CONDUCTORS	012-270-4-4600-21001	\$0.00	\$35,000.00	\$70,000.00
EL Transformer Replace West Sub	012-270-4-4600-22000		\$1,500,000.00	\$0.00
EL Undergrd Conver-Sherman St Feeder	012-270-4-4600-22001		\$400,000.00	\$0.00
EL Boring Machine	012-270-4-4600-23001			\$260,000.00
EL Smart Metering	012-270-4-4600-23002			\$500,000.00
EL Replacement Truck 2023	012-270-4-4600-23003			\$50,000.00
EL Extension of Fiber	012-270-4-4600-23004			\$100,000.00
EL City Complex Flooring & Windows	012-270-4-4600-23005			\$100,000.00
ADMIN/SUPPORT	012-270-3-3900-00000	\$645,138.00	\$779,500.00	\$741,386.00
<b>Total Electric:</b>		<b>\$21,009,829.22</b>	<b>\$23,084,648.00</b>	<b>\$22,244,796.19</b>
<b>Public Works-Engineering</b>				
SALARIES & WAGES	012-272-3-3101-00000	\$34,317.93	\$88,329.00	\$90,978.87
RETIREMENT - PERA	012-272-3-3110-00000	\$5,329.22	\$12,560.00	\$12,936.80
MEDICARE	012-272-3-3120-00000	\$545.19	\$1,281.00	\$1,319.43
HEALTH INSURANCE	012-272-3-3130-00000	\$34,919.04	\$34,919.00	\$35,966.57
LIFE INSURANCE	012-272-3-3131-00000	\$278.04	\$212.00	\$218.36
DISABILITY INSURANCE	012-272-3-3132-00000	\$183.00	\$124.00	\$127.72
WORKERS COMPENSATION	012-272-3-3140-00000	\$560.04	\$560.00	\$576.80
OFFICE SUPPLIES & EXPENSE	012-272-3-3240-00000	\$35.07	\$250.00	\$750.00
UTILITIES	012-272-3-3250-00000	\$2,839.08	\$0.00	\$0.00
TELEPHONE	012-272-3-3260-00000	\$120.00	\$500.00	\$500.00
FUEL & OIL	012-272-3-3270-00000	\$0.00	\$800.00	\$800.00
TOOLS AND EQUIPMENT	012-272-3-3290-00000	\$36.98	\$500.00	\$500.00
MISCELLANEOUS	012-272-3-3295-00000	\$24.28	\$500.00	\$0.00
MAINT EQUIPMENT & VEHICLE	012-272-3-3310-00000	\$199.56	\$500.00	\$500.00
UNIFORMS	012-272-3-3330-00000	\$0.00	\$250.00	\$250.00
PROPERTY & CASUALTY INS	012-272-3-3510-00000	\$1,022.04	\$1,218.00	\$1,022.00
EDUCATION & TRAINING	012-272-3-3520-00000	\$450.00	\$3,000.00	\$3,000.00
MEETING EXPENSES	012-272-3-3521-00000	\$42.63	\$400.00	\$400.00
DUES & SUBSCRIPTIONS	012-272-3-3525-00000	\$855.00	\$500.00	\$500.00
ENGINEERING & CONSULTING	012-272-3-3530-00000	\$15,623.99	\$20,000.00	\$20,000.00
DEPRECIATION	012-272-3-3610-00000	\$5,952.00		
ADMIN/SUPPORT	012-272-3-3900-00000	-\$83,603.00	-\$142,689.00	-\$146,245.00
<b>Total Public Works-Engineering:</b>		<b>\$19,730.09</b>	<b>\$23,714.00</b>	<b>\$24,101.55</b>
<b>Utility Billing</b>				
SALARIES & WAGES	012-274-3-3101-00000	\$175,809.97	\$184,450.00	\$189,983.50
OVERTIME EXPENSE	012-274-3-3108-00000	\$315.49	\$0.00	\$0.00
RETIREMENT - PERA	012-274-3-3110-00000	-\$279,685.85	\$26,229.00	\$27,015.87
MEDICARE	012-274-3-3120-00000	\$2,430.61	\$2,675.00	\$2,755.25
HEALTH INSURANCE	012-274-3-3130-00000	\$93,119.04	\$93,119.00	\$95,912.57

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
LIFE INSURANCE	012-274-3-3131-00000	\$741.96	\$742.00	\$764.26
DISABILITY INSURANCE	012-274-3-3132-00000	\$488.04	\$488.00	\$502.64
WORKERS COMPENSATION	012-274-3-3140-00000	\$1,119.96	\$1,120.00	\$1,153.60
CREDIT CARD CHARGES	012-274-3-3220-00000	\$70,943.34	\$70,000.00	\$72,500.00
DATA PROCESSING	012-274-3-3230-00000	\$19,772.70	\$26,000.00	\$26,000.00
OFFICE SUPPLIES & EXPENSE	012-274-3-3240-00000	\$10,501.82	\$18,000.00	\$20,000.00
UB POSTAGE	012-274-3-3241-00000	\$42,877.25	\$53,000.00	\$53,000.00
UB COLLECTION EXPENSE	012-274-3-3243-00000	\$812.10	\$900.00	\$900.00
TELEPHONE	012-274-3-3260-00000	\$235.00	\$350.00	\$350.00
FUEL & OIL	012-274-3-3270-00000	\$514.07	\$600.00	\$700.00
SAFETY EQUIPMENT	012-274-3-3280-00000	\$0.00	\$100.00	\$0.00
TOOLS AND EQUIPMENT	012-274-3-3290-00000	\$62.09	\$1,500.00	\$1,000.00
MISCELLANEOUS	012-274-3-3295-00000	\$524.99	\$1,000.00	\$0.00
EMPLOYEE RECOGNITION	012-274-3-3296-00000	\$306.67	\$500.00	\$1,500.00
MAINT EQUIPMENT & VEHICLE	012-274-3-3310-00000	\$3,315.66	\$5,000.00	\$5,000.00
MAINT GENERAL PROPERTY	012-274-3-3320-00000	\$3,971.08	\$3,900.00	\$4,000.00
UNIFORMS	012-274-3-3330-00000	\$0.00	\$600.00	\$600.00
UNCOLLECTIBLE ACCOUNTS	012-274-3-3410-00000	\$2,058.09	\$2,500.00	\$2,500.00
PROPERTY & CASUALTY INS	012-274-3-3510-00000	\$2,811.00	\$3,350.00	\$3,350.00
EDUCATION & TRAINING	012-274-3-3520-00000	\$0.00	\$3,000.00	\$3,000.00
MEETING EXPENSES	012-274-3-3521-00000	\$256.01	\$400.00	\$400.00
CONFERENCES & CONVENTIONS	012-274-3-3522-00000	\$0.00	\$3,000.00	\$3,000.00
DUES & SUBSCRIPTIONS	012-274-3-3525-00000	\$81.90	\$200.00	\$200.00
COVID EXPENSE	012-274-3-3553-00000	\$15.09	\$0.00	\$0.00
DEPRECIATION	012-274-3-3610-00000	\$3,370.46	\$0.00	\$0.00
ADMIN/SUPPORT	012-274-3-3900-00000	-\$196,755.00	-\$216,167.00	-\$222,279.00
<b>Total Utility Billing:</b>		<b>-\$39,986.46</b>	<b>\$286,556.00</b>	<b>\$293,808.69</b>
<b>Stores</b>				
SALARIES & WAGES	012-276-3-3101-00000	\$108,347.36	\$112,444.00	\$115,817.32
OVERTIME EXPENSE	012-276-3-3108-00000	\$0.00	\$500.00	\$515.00
RETIREMENT - PERA	012-276-3-3110-00000	\$15,013.47	\$16,061.00	\$16,542.83
MEDICARE	012-276-3-3120-00000	\$1,421.15	\$1,638.00	\$1,687.14
HEALTH INSURANCE	012-276-3-3130-00000	\$46,559.04	\$46,559.00	\$47,955.77
LIFE INSURANCE	012-276-3-3131-00000	\$371.04	\$371.00	\$382.13
DISABILITY INSURANCE	012-276-3-3132-00000	\$243.96	\$244.00	\$251.32
WORKERS COMPENSATION	012-276-3-3140-00000	\$1,800.00	\$1,800.00	\$1,854.00
DATA PROCESSING	012-276-3-3230-00000	\$1,254.63	\$2,000.00	\$2,000.00
OFFICE SUPPLIES & EXPENSE	012-276-3-3240-00000	\$827.79	\$900.00	\$1,050.00
SAFETY COMMITTEE	012-276-3-3242-00000	\$0.00	\$250.00	\$0.00
TELEPHONE	012-276-3-3260-00000	\$235.00	\$500.00	\$500.00
FUEL & OIL	012-276-3-3270-00000	\$337.66	\$450.00	\$500.00
TOOLS AND EQUIPMENT	012-276-3-3290-00000	\$14.62	\$200.00	\$200.00
MISCELLANEOUS	012-276-3-3295-00000	\$69.52	\$150.00	\$0.00



Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
EMPLOYEE RECOGNITION	012-276-3-3296-00000	\$21.35	\$100.00	\$100.00
MAINT EQUIPMENT & VEHICLE	012-276-3-3310-00000	\$72.00	\$1,200.00	\$1,200.00
MAINT GENERAL PROPERTY	012-276-3-3320-00000	\$37.07	\$500.00	\$1,300.00
UNIFORMS	012-276-3-3330-00000	\$220.73	\$500.00	\$500.00
PROPERTY & CASUALTY INS	012-276-3-3510-00000	\$1,095.00	\$1,305.00	\$1,305.00
EDUCATION & TRAINING	012-276-3-3520-00000	\$0.00	\$1,200.00	\$1,200.00
ADMIN/SUPPORT	012-276-3-3900-00000	-\$90,501.00	-\$95,953.00	-\$99,107.00
<b>Total Stores:</b>		<b>\$87,440.39</b>	<b>\$92,919.00</b>	<b>\$95,753.51</b>
<b>Building Maintenance</b>				
SALARIES & WAGES	012-277-3-3101-00000	\$38,379.05	\$38,047.00	\$39,188.41
OVERTIME EXPENSE	012-277-3-3108-00000	\$50.25	\$0.00	\$0.00
RETIREMENT - PERA	012-277-3-3110-00000	\$4,822.60	\$5,410.00	\$5,572.30
MEDICARE	012-277-3-3120-00000	\$491.95	\$552.00	\$568.56
HEALTH INSURANCE	012-277-3-3130-00000	\$23,280.00	\$23,280.00	\$23,978.40
LIFE INSURANCE	012-277-3-3131-00000	\$185.04	\$185.00	\$190.55
DISABILITY INSURANCE	012-277-3-3132-00000	\$122.04	\$122.00	\$125.66
WORKERS COMPENSATION	012-277-3-3140-00000	\$1,940.04	\$1,940.00	\$1,998.20
OFFICE SUPPLIES & EXPENSE	012-277-3-3240-00000	\$5.42	\$150.00	\$150.00
TELEPHONE	012-277-3-3260-00000	\$235.00	\$300.00	\$300.00
FUEL & OIL	012-277-3-3270-00000	\$560.81	\$750.00	\$750.00
TOOLS AND EQUIPMENT	012-277-3-3290-00000	\$841.62	\$1,000.00	\$1,000.00
MISCELLANEOUS	012-277-3-3295-00000	\$6.47	\$100.00	\$0.00
MAINT EQUIPMENT & VEHICLE	012-277-3-3310-00000	\$280.37	\$1,000.00	\$1,000.00
MAINT GENERAL PROPERTY	012-277-3-3320-00000	\$382.02	\$4,000.00	\$4,000.00
UNIFORMS	012-277-3-3330-00000	\$194.97	\$200.00	\$200.00
PROPERTY & CASUALTY INS	012-277-3-3510-00000	\$1,752.00	\$2,088.00	\$2,088.00
EDUCATION & TRAINING	012-277-3-3520-00000	\$749.00	\$500.00	\$500.00
BD Truck Replacement	012-277-4-4400-23000			\$60,000.00
ADMIN/SUPPORT	012-277-3-3900-00000	-\$63,771.00	-\$68,070.00	-\$121,573.00
<b>Total Building Maintenance:</b>		<b>\$10,507.65</b>	<b>\$11,554.00</b>	<b>\$20,037.08</b>
<b>Utility Director</b>				
SALARIES & WAGES	012-278-3-3101-00000	\$145,072.32	\$153,523.00	\$158,128.69
RETIREMENT - PERA	012-278-3-3110-00000	\$20,388.70	\$21,831.00	\$22,485.93
MEDICARE	012-278-3-3120-00000	\$2,086.93	\$2,226.00	\$2,292.78
HEALTH INSURANCE	012-278-3-3130-00000	\$34,919.04	\$34,919.00	\$35,966.57
LIFE INSURANCE	012-278-3-3131-00000	\$278.04	\$368.00	\$379.04
DISABILITY INSURANCE	012-278-3-3132-00000	\$183.00	\$215.00	\$221.45
WORKERS COMPENSATION	012-278-3-3140-00000	\$560.04	\$560.00	\$576.80
OFFICE SUPPLIES & EXPENSE	012-278-3-3240-00000	\$7,271.69	\$4,000.00	\$4,000.00
TELEPHONE	012-278-3-3260-00000	\$480.00	\$600.00	\$600.00
FUEL & OIL	012-278-3-3270-00000	\$582.62	\$1,500.00	\$1,500.00
TOOLS AND EQUIPMENT	012-278-3-3290-00000	\$0.00	\$100.00	\$100.00

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
MISCELLANEOUS	012-278-3-3295-00000	\$1,216.61	\$1,500.00	\$0.00
EMPLOYEE RECOGNITION	012-278-3-3296-00000	\$147.22	\$300.00	\$300.00
Advertising	012-278-3-3297-00000			\$1,500.00
MAINT EQUIPMENT & VEHICLE	012-278-3-3310-00000	\$263.76	\$200.00	\$200.00
MAINT GENERAL PROPERTY	012-278-3-3320-00000	\$1,242.46	\$2,000.00	\$2,000.00
UNIFORMS	012-278-3-3330-00000	\$82.75	\$200.00	\$200.00
PROPERTY & CASUALTY INS	012-278-3-3510-00000	\$1,022.04	\$1,218.00	\$1,022.00
EDUCATION & TRAINING	012-278-3-3520-00000	\$0.00	\$3,000.00	\$3,000.00
MEETING EXPENSES	012-278-3-3521-00000	\$824.35	\$6,000.00	\$6,000.00
DUES & SUBSCRIPTIONS	012-278-3-3525-00000	\$630.80	\$750.00	\$750.00
DEPRECIATION	012-278-3-3610-00000	\$5,579.20	\$0.00	\$0.00
UD Vehicle Replacement	012-278-4-4400-17001		\$35,000.00	\$0.00
ADMIN/SUPPORT	012-278-3-3900-00000	-\$162,941.00	-\$202,362.00	-\$180,918.00
<b>Total Utility Director:</b>		<b>\$59,890.57</b>	<b>\$67,648.00</b>	<b>\$60,305.26</b>
<b>Network</b>				
SALARIES & WAGES	012-416-3-3101-00000	\$191,589.17	\$193,855.00	\$199,670.65
RETIREMENT - PERA	012-416-3-3110-00000	\$26,366.59	\$27,566.00	\$28,392.98
MEDICARE	012-416-3-3120-00000	\$2,678.28	\$2,811.00	\$2,895.33
HEALTH INSURANCE	012-416-3-3130-00000	\$69,839.04	\$69,839.00	\$71,934.17
LIFE INSURANCE	012-416-3-3131-00000	\$555.96	\$556.00	\$572.68
DISABILITY INSURANCE	012-416-3-3132-00000	\$366.00	\$366.00	\$376.98
WORKERS COMPENSATION	012-416-3-3140-00000	\$99.96	\$100.00	\$103.00
ADVERTISING	012-416-3-3205-00000	\$5,249.33	\$7,500.00	\$8,000.00
CLIENT ACCESS LICENSE	012-416-3-3235-00000	\$69,072.94	\$90,000.00	\$90,000.00
OFFICE SUPPLIES & EXPENSE	012-416-3-3240-00000	\$271.14	\$1,000.00	\$1,500.00
TELEPHONE	012-416-3-3260-00000	\$38,915.85	\$42,000.00	\$43,000.00
INTERNET ACCESS CHARGES	012-416-3-3265-00000	\$24,185.03	\$25,000.00	\$25,000.00
FUEL & OIL	012-416-3-3270-00000	\$596.18	\$1,200.00	\$1,200.00
TOOLS AND EQUIPMENT	012-416-3-3290-00000	\$1,638.67	\$1,500.00	\$1,500.00
MISCELLANEOUS	012-416-3-3295-00000	\$104.03	\$500.00	\$0.00
EMPLOYEE RECOGNITION	012-416-3-3296-00000	\$0.00	\$50.00	\$50.00
MAINT EQUIPMENT & VEHICLE	012-416-3-3310-00000	\$385.44	\$4,000.00	\$4,000.00
MAINT GENERAL PROPERTY	012-416-3-3320-00000	\$87.70	\$500.00	\$500.00
UNIFORMS	012-416-3-3330-00000	\$12.00	\$500.00	\$500.00
PROPERTY & CASUALTY INS	012-416-3-3510-00000	\$584.04	\$696.00	\$696.00
EDUCATION & TRAINING	012-416-3-3520-00000	\$0.00	\$1,000.00	\$1,000.00
ENGINEERING & CONSULTING	012-416-3-3530-00000	\$330.00	\$1,000.00	\$1,000.00
COVID EXPENSE	012-416-3-3553-00000	\$15.09	\$0.00	\$0.00
DEPRECIATION	012-416-3-3610-00000	\$31,702.81	\$0.00	\$0.00
OFFICE EQUIPMENT	012-416-3-4240-00000	\$0.00	\$750.00	\$750.00
PROJECTS/EQUIP UNDER \$5,000	012-416-3-5000-00000	\$97,273.70	\$70,000.00	\$70,000.00
DATA PROCESSING EQUIPMENT	012-416-3-5000-19002	\$134,508.00	\$0.00	\$50,000.00
NA Phone Upgrades	012-416-3-5000-22000		\$80,000.00	\$0.00

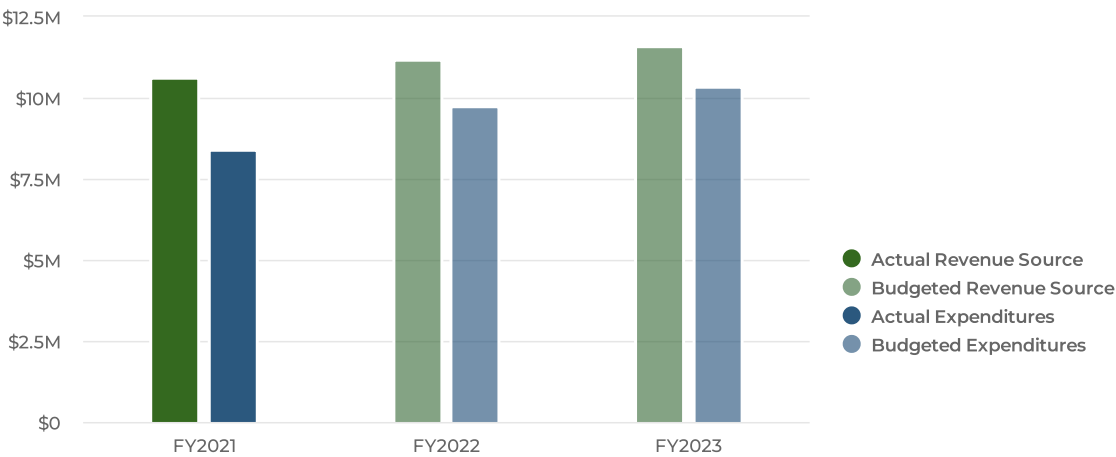
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
ADMIN/SUPPORT	012-416-3-3900-00000	-\$443,632.00	-\$520,587.00	-\$504,230.00
<b>Total Network:</b>		<b>\$252,794.95</b>	<b>\$101,702.00</b>	<b>\$98,411.79</b>
<b>Total Expense Objects:</b>		<b>\$21,400,206.41</b>	<b>\$23,668,741.00</b>	<b>\$22,837,214.07</b>

## Water Fund

	Actual 2020	Actual 2021 restated	Budget 2022	Budget 2023
<b>Fund Balance</b>	<b>\$ 49,713,810</b>	<b>\$ 47,041,679</b>	<b>\$ 49,270,837</b>	<b>\$ 50,717,783</b>
<b>Revenues:</b>				
Charges & Services	\$ 10,273,853	\$ 10,387,605	\$ 10,488,989	\$ 10,571,123
Miscellaneous	\$ (76,161)	\$ 267,415	\$ 709,750	\$ 1,064,750
<b>Total Revenue =</b>	<b>\$ 10,197,692</b>	<b>\$ 10,655,020</b>	<b>\$ 11,198,739</b>	<b>\$ 11,635,873</b>
<b>Expenditures:</b>				
Personnel	\$ 738,372	\$ 991,621	\$ 1,106,099	\$ 1,139,282
Operations	\$ 4,645,762	\$ 4,179,260	\$ 4,296,077	\$ 6,770,822
Capital Improvements	\$ 1,458,430	\$ 2,948,869	\$ 4,041,000	\$ 2,130,000
Debt Service	\$ 335,166	\$ 306,112	\$ 308,617	\$ 308,617
<b>Total Expenditures =</b>	<b>\$ 7,177,730</b>	<b>\$ 8,425,862</b>	<b>\$ 9,751,793</b>	<b>\$ 10,348,721</b>
<b>Year Difference =</b>	<b>\$ 3,019,962</b>	<b>\$ 2,229,158</b>	<b>\$ 1,446,946</b>	<b>\$ 1,287,152</b>
<b>Calculated Fund Balance</b>	<b>\$ 52,733,772</b>	<b>\$ 49,270,837</b>	<b>\$ 50,717,783</b>	<b>\$ 52,004,935</b>
<b>Cash Balance</b>	<b>\$ 14,824,110</b>	<b>\$ 16,637,750</b>	<b>\$ 16,637,750</b>	<b>\$ 16,637,750</b>
<b>Restricted Emergency Reserve</b>	<b>\$ 3,588,865</b>	<b>\$ 4,212,931</b>	<b>\$ 4,875,897</b>	<b>\$ 5,174,361</b>
<b>Uncommitted Cash Balance</b>	<b>\$ 11,235,245</b>	<b>\$ 12,424,819</b>	<b>\$ 11,761,854</b>	<b>\$ 11,463,390</b>
<b>Capitalized Items</b>	<b>\$ 1,458,430</b>	<b>\$ 2,948,869</b>	<b>\$ 4,041,000</b>	<b>\$ 2,130,000</b>

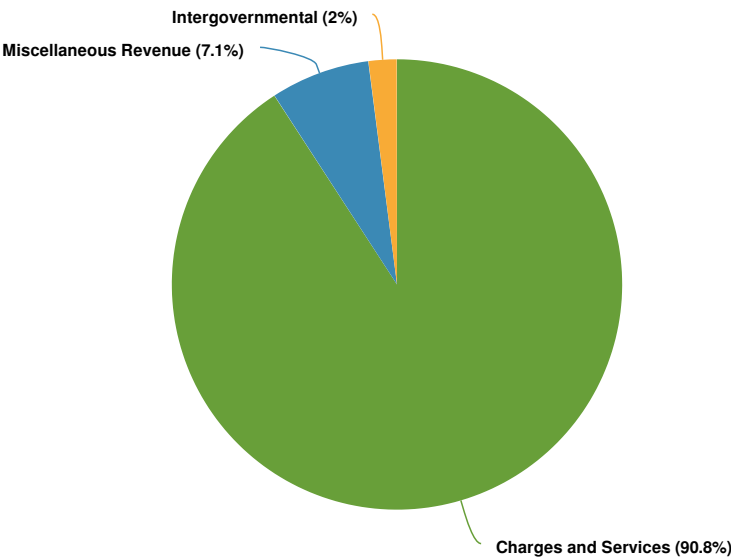
# Summary

The City of Fort Morgan is projecting \$11.64M of revenue in FY2023, which represents a 3.9% increase over the prior year. Budgeted expenditures are projected to increase by 6.1% or \$596.93K to \$10.35M in FY2023.

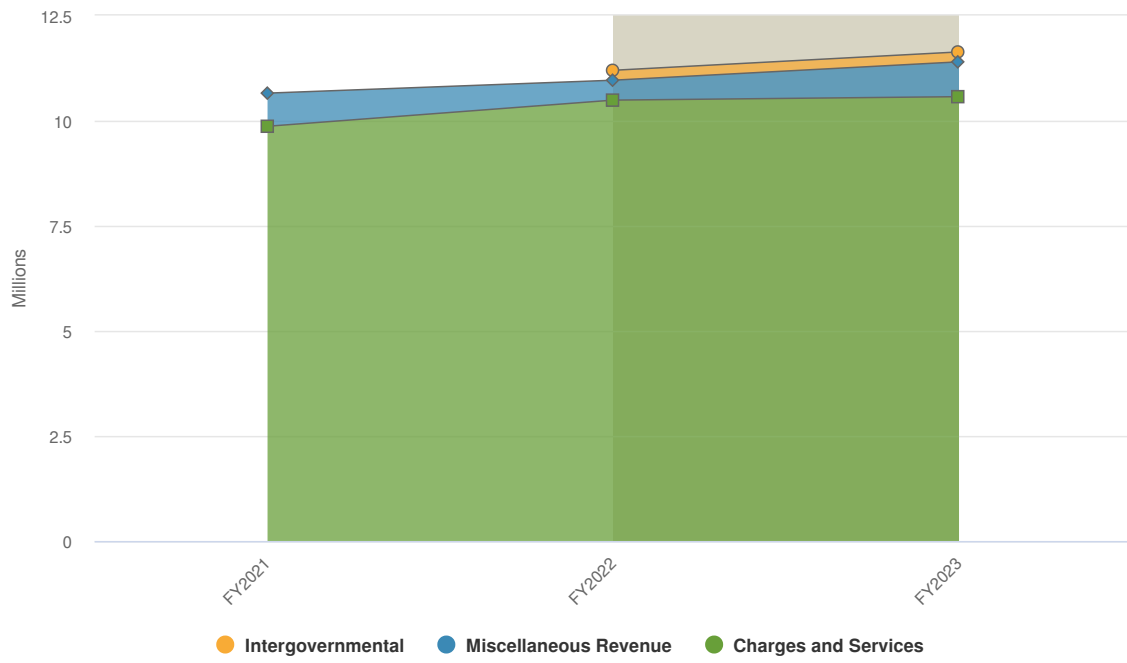


## Revenues by Source

Projected 2023 Revenues by Source



### Budgeted and Historical 2023 Revenues by Source

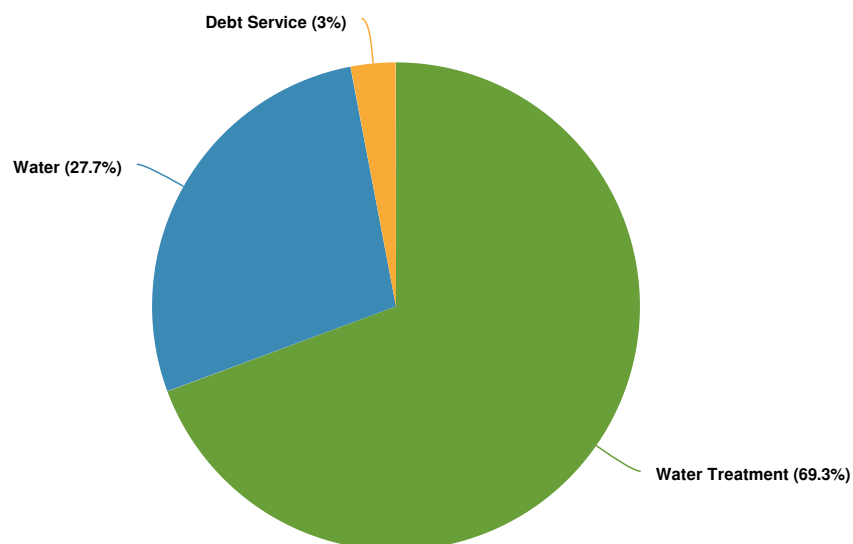


Grey background indicates budgeted figures.

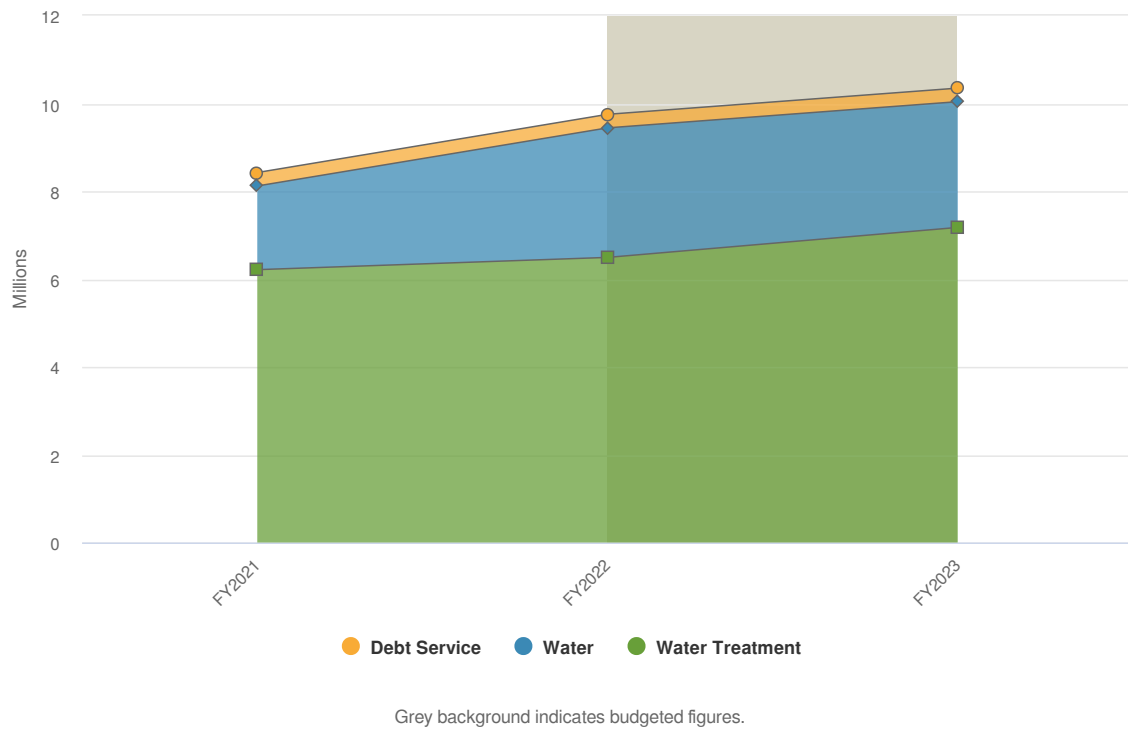
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
<b>Revenue Source</b>				
<b>Intergovernmental</b>				
CDOT State Grant Hwy 52 Water	013-152-1-2601		\$236,000.00	\$236,000.00
<b>Total Intergovernmental:</b>			<b>\$236,000.00</b>	<b>\$236,000.00</b>
<b>Charges and Services</b>				
CITY WATER	013-153-1-2700	\$9,006,636.88	\$9,272,498.00	\$9,736,122.90
RURAL WATER	013-153-1-2710	\$555,929.51	\$906,491.00	\$525,000.00
NISP SURCHARGE	013-153-1-2750	\$260,451.92	\$250,000.00	\$250,000.00
PENALTY	013-153-1-2790	\$43,642.19	\$60,000.00	\$60,000.00
<b>Total Charges and Services:</b>		<b>\$9,866,660.50</b>	<b>\$10,488,989.00</b>	<b>\$10,571,122.90</b>
<b>Miscellaneous Revenue</b>				
INTEREST INCOME	013-155-2-2900	\$0.00	\$3,750.00	\$3,750.00
PFM INVESTMENT INCOME	013-155-2-2905	-\$59,596.78	\$55,000.00	\$55,000.00
MISCELLANEOUS	013-155-2-2940	\$15,979.98	\$0.00	\$5,000.00
SALE OF FIXED ASSETS	013-155-2-2970	\$409.77	\$0.00	\$0.00
CBT WTR UNIT INCOME	013-155-2-2975	\$283,279.39	\$300,000.00	\$300,000.00
MO CO QUALITY WATER FEES	013-155-2-2976	\$237,664.81	\$65,000.00	\$65,000.00
TAP FEES	013-155-2-2980	\$310,622.31	\$50,000.00	\$400,000.00
<b>Total Miscellaneous Revenue:</b>		<b>\$788,359.48</b>	<b>\$473,750.00</b>	<b>\$828,750.00</b>
<b>Total Revenue Source:</b>		<b>\$10,655,019.98</b>	<b>\$11,198,739.00</b>	<b>\$11,635,872.90</b>

## Expenditures by Function

### Budgeted Expenditures by Function



### Budgeted and Historical Expenditures by Function

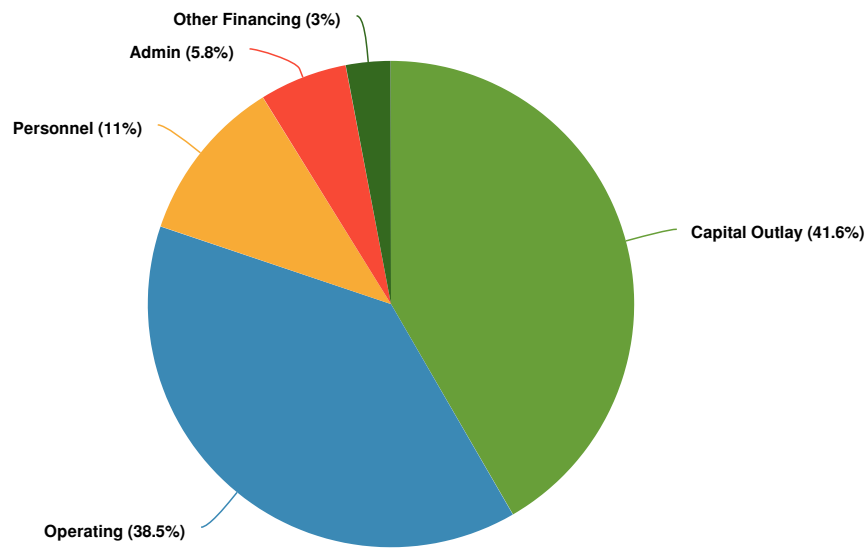




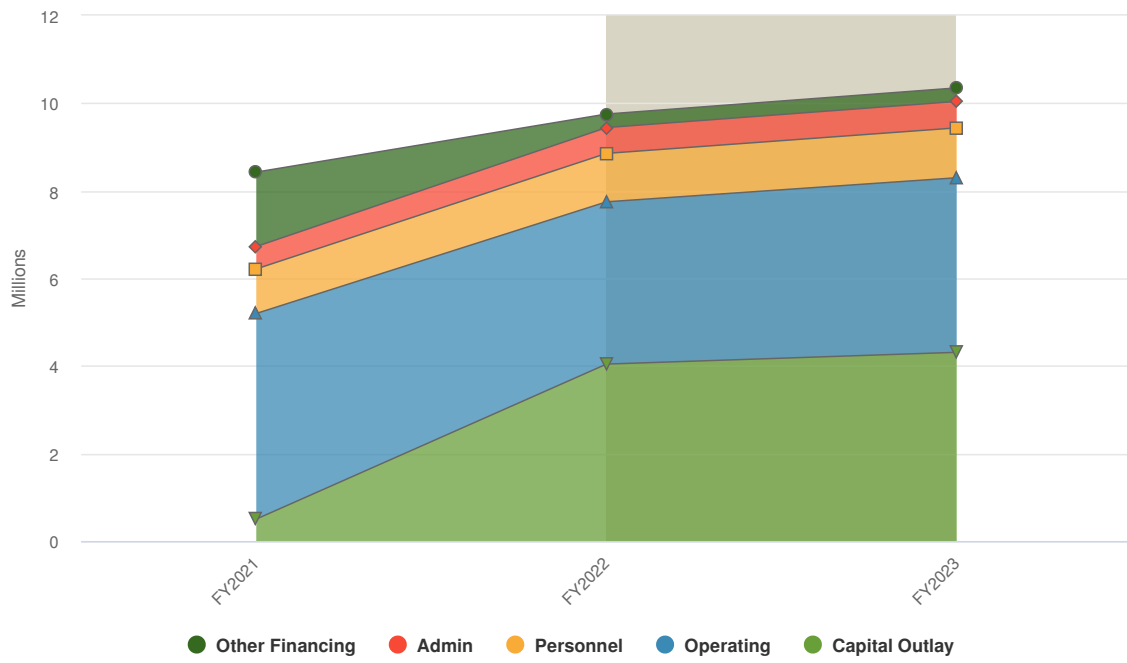
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
Expenditures				
Water		\$1,906,196.34	\$2,950,270.00	\$2,864,432.91
Water Treatment		\$6,213,554.61	\$6,492,906.00	\$7,175,671.06
Debt Service		\$306,112.11	\$308,617.00	\$308,617.00
<b>Total Expenditures:</b>		<b>\$8,425,863.06</b>	<b>\$9,751,793.00</b>	<b>\$10,348,720.97</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
Expense Objects				
Water				
SALARIES & WAGES	013-370-3-3101-00000	\$358,450.70	\$362,800.00	\$373,684.00
OVERTIME EXPENSE	013-370-3-3108-00000	\$18,284.71	\$10,000.00	\$10,300.00
RETIREMENT - PERA	013-370-3-3110-00000	\$44,596.83	\$52,728.00	\$54,309.84
MEDICARE	013-370-3-3120-00000	\$5,094.75	\$5,377.00	\$5,538.31
HEALTH INSURANCE	013-370-3-3130-00000	\$135,720.00	\$135,720.00	\$139,791.60
LIFE INSURANCE	013-370-3-3131-00000	\$1,080.96	\$1,081.00	\$1,113.43
DISABILITY INSURANCE	013-370-3-3132-00000	\$711.00	\$711.00	\$732.33
WORKERS COMPENSATION	013-370-3-3140-00000	\$8,480.04	\$8,480.00	\$8,734.40
ADVERTISING	013-370-3-3205-00000	\$0.00	\$500.00	\$500.00
MAINT DISTRIBUTION SYSTEM	013-370-3-3220-00000	\$437,252.65	\$350,000.00	\$350,000.00
MAINTENANCE OF WELLS	013-370-3-3224-00000	\$8,586.05	\$100,000.00	\$100,000.00
MAINTENANCE OF METERS	013-370-3-3225-00000	\$54,694.95	\$140,000.00	\$150,000.00
DATA PROCESSING	013-370-3-3230-00000	\$514.46	\$2,000.00	\$2,000.00
OFFICE SUPPLIES & EXPENSE	013-370-3-3240-00000	\$3,179.42	\$4,500.00	\$4,500.00
RENT	013-370-3-3245-00000	\$19,534.32	\$19,000.00	\$19,000.00
UTILITIES	013-370-3-3250-00000	\$38,889.90	\$65,000.00	\$65,000.00
TELEPHONE	013-370-3-3260-00000	\$705.00	\$1,000.00	\$1,000.00
FUEL & OIL	013-370-3-3270-00000	\$7,518.29	\$9,000.00	\$9,000.00
TOOLS AND EQUIPMENT	013-370-3-3290-00000	\$11,481.47	\$15,000.00	\$15,000.00
MISCELLANEOUS	013-370-3-3295-00000	\$586.01	\$1,000.00	\$0.00
EMPLOYEE RECOGNITION	013-370-3-3296-00000	\$250.00	\$250.00	\$250.00
MAINT EQUIPMENT & VEHICLE	013-370-3-3310-00000	\$12,421.93	\$15,000.00	\$15,000.00
MAINT GENERAL PROPERTY	013-370-3-3320-00000	\$1,168.67	\$1,500.00	\$1,500.00
UNIFORMS	013-370-3-3330-00000	\$2,253.54	\$2,800.00	\$2,800.00
DOT Physicals	013-370-3-3335-00000			\$1,000.00
GROUND WATER ASSESSMENTS	013-370-3-3350-00000	\$52,143.50	\$56,000.00	\$56,000.00
WATER CONSERVATION	013-370-3-3365-00000	\$1,887.66	\$2,000.00	\$2,000.00
UNCOLLECTIBLE ACCOUNTS	013-370-3-3410-00000	\$2,883.89	\$700.00	\$700.00
PROPERTY & CASUALTY INS	013-370-3-3510-00000	\$6,351.00	\$7,569.00	\$7,569.00
EDUCATION & TRAINING	013-370-3-3520-00000	\$6,246.29	\$5,000.00	\$5,000.00
DUES & SUBSCRIPTIONS	013-370-3-3525-00000	\$415.00	\$500.00	\$500.00
ENGINEERING & CONSULTING	013-370-3-3530-00000	\$12,315.00	\$10,000.00	\$10,000.00
LITIGATION	013-370-3-3540-00000	\$12,603.22	\$20,000.00	\$20,000.00
DEPRECIATION	013-370-3-3610-00000	\$383,971.13	\$0.00	\$0.00
WAT Augmentation Pond	013-370-4-4150-22000		\$100,000.00	\$0.00
WAT Fill Station	013-370-4-4300-22000		\$65,000.00	\$0.00
WAT Water Mains	013-370-4-4300-22001		\$700,000.00	\$900,000.00
WAT Hwy52 Waterline Relocation	013-370-4-4300-22002		\$300,000.00	\$0.00
WAT Pickup	013-370-4-4400-22000		\$85,000.00	\$80,000.00
WAT Water Modeling	013-370-4-4600-23001			\$150,000.00
ADMIN/SUPPORT	013-370-3-3900-00000	\$255,924.00	\$295,054.00	\$301,910.00
<b>Total Water:</b>		<b>\$1,906,196.34</b>	<b>\$2,950,270.00</b>	<b>\$2,864,432.91</b>

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
<b>Water Treatment</b>				
SALARIES & WAGES	013-375-3-3101-00000	\$341,579.21	\$357,195.00	\$367,910.85
OVERTIME EXPENSE	013-375-3-3108-00000	\$6,365.16	\$10,000.00	\$10,300.00
RETIREMENT - PERA	013-375-3-3110-00000	-\$12,193.72	\$52,215.00	\$53,781.45
MEDICARE	013-375-3-3120-00000	\$4,831.88	\$5,324.00	\$5,483.72
HEALTH INSURANCE	013-375-3-3130-00000	\$93,117.96	\$93,118.00	\$95,911.54
LIFE INSURANCE	013-375-3-3131-00000	\$741.96	\$742.00	\$764.26
DISABILITY INSURANCE	013-375-3-3132-00000	\$488.04	\$488.00	\$502.64
WORKERS COMPENSATION	013-375-3-3140-00000	\$10,119.96	\$10,120.00	\$10,423.60
ADVERTISING	013-375-3-3205-00000	\$850.80	\$1,750.00	\$1,750.00
OUTSIDE LAB SERVICES	013-375-3-3220-00000	\$8,689.70	\$15,000.00	\$17,000.00
CHEMICALS - LAB	013-375-3-3222-00000	\$21,764.87	\$23,000.00	\$27,000.00
TRASH SERVICE	013-375-3-3225-00000	\$960.00	\$1,000.00	\$1,500.00
MAINT - RAW WATER RESERVO	013-375-3-3226-00000	\$1,167.35	\$2,000.00	\$2,000.00
MAINT - STORAGE TANKS	013-375-3-3227-00000	\$1,353.95	\$3,000.00	\$3,000.00
DATA PROCESSING	013-375-3-3230-00000	\$11,372.45	\$15,000.00	\$15,000.00
OFFICE SUPPLIES & EXPENSE	013-375-3-3240-00000	\$1,347.57	\$2,000.00	\$2,000.00
SAFETY COMMITTEE	013-375-3-3242-00000	\$0.00	\$350.00	\$350.00
RENT-WTR CARRYOVER COST	013-375-3-3245-00000	\$36,019.20	\$100,000.00	\$140,600.00
PIPELINE CAPACITY LEASE	013-375-3-3246-00000	\$1,000.00	\$1,000.00	\$1,000.00
UTILITIES	013-375-3-3250-00000	\$54,076.23	\$63,000.00	\$63,000.00
TELEPHONE	013-375-3-3260-00000	\$1,634.45	\$2,500.00	\$2,500.00
FUEL & OIL	013-375-3-3270-00000	\$6,086.14	\$5,000.00	\$5,000.00
SAFETY EQUIPMENT	013-375-3-3280-00000	\$3,602.08	\$3,200.00	\$4,500.00
TOOLS AND EQUIPMENT	013-375-3-3290-00000	\$3,494.63	\$3,000.00	\$3,000.00
MISCELLANEOUS	013-375-3-3295-00000	\$566.39	\$1,000.00	\$0.00
EMPLOYEE RECOGNITION	013-375-3-3296-00000	\$0.00	\$250.00	\$250.00
MAINT EQUIPMENT & VEHICLE	013-375-3-3310-00000	\$2,157.11	\$5,000.00	\$5,000.00
MAINT GENERAL PROPERTY	013-375-3-3320-00000	\$27,018.07	\$16,000.00	\$28,000.00
JANITORIAL	013-375-3-3325-00000	\$1,168.69	\$1,200.00	\$1,200.00
UNIFORMS	013-375-3-3330-00000	\$1,951.50	\$2,500.00	\$2,500.00
CBT WATER ASSESSMENTS	013-375-3-3348-00000	\$345,007.40	\$370,000.00	\$380,000.00
SWSP PIPELINE ASSESSMENT	013-375-3-3350-00000	\$277,799.14	\$260,000.00	\$260,000.00
WATER LEASES	013-375-3-3351-00000	\$1,489,425.00	\$1,563,896.00	\$1,642,084.00
TREATMENT CHEMICALS	013-375-3-3352-00000	\$270,384.47	\$260,000.00	\$380,000.00
MAINTENANCE - PLANT EQUIP	013-375-3-3353-00000	\$22,785.32	\$42,000.00	\$42,000.00
PROPERTY & CASUALTY INS	013-375-3-3510-00000	\$38,835.96	\$46,284.00	\$46,284.00
EDUCATION & TRAINING	013-375-3-3520-00000	\$3,529.27	\$3,500.00	\$3,500.00
DUES & SUBSCRIPTIONS	013-375-3-3525-00000	\$13,156.58	\$15,000.00	\$19,000.00
NISP PARTICIPATION FEES	013-375-3-3530-00000	\$1,314,000.00	\$0.00	\$0.00
ENGINEERING & CONSULTING	013-375-3-3540-00000	\$41,426.51	\$50,000.00	\$50,000.00
DEPRECIATION	013-375-3-3610-00000	\$1,009,749.33	\$0.00	\$0.00
WTP Tractor/Mower	013-375-4-4150-22000		\$90,000.00	\$0.00

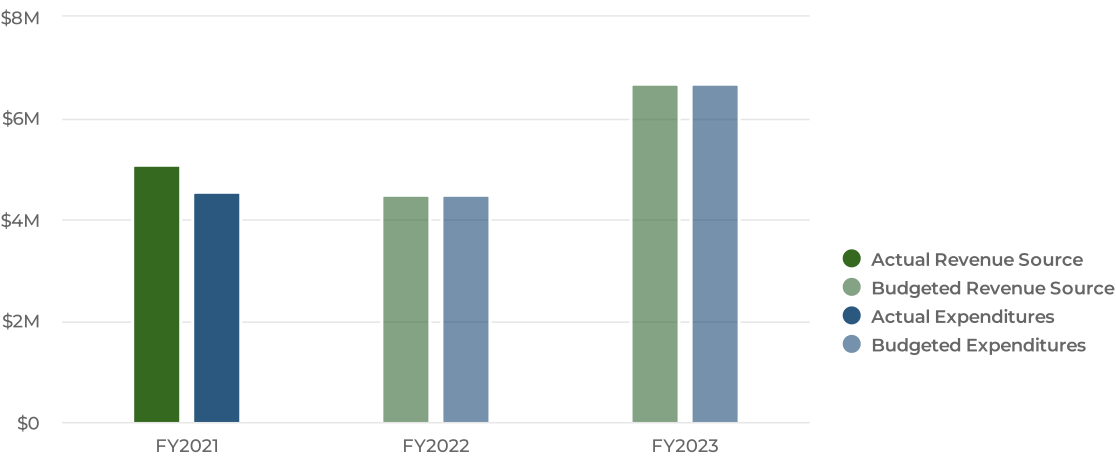
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
WTP TOC Analyzer	013-375-4-4230-22000		\$40,000.00	\$0.00
WTP Replace Rooftop Unit	013-375-4-4240-22000		\$70,000.00	\$0.00
WTP SWSP EASTERN PUMP STATION	013-375-4-4300-19001	\$500,000.00	\$0.00	\$0.00
WTP NISP	013-375-4-4300-22000		\$2,241,000.00	\$2,179,440.00
WTP Engineering	013-375-4-4300-22001		\$100,000.00	\$0.00
WTP CT Monitoring Station	013-375-4-4300-22002		\$250,000.00	\$0.00
WTP Save for Dredging-Yearly Reserve	013-375-4-4600-23000			\$250,000.00
WTP Driveway Paving	013-375-4-4600-23001			\$750,000.00
ADMIN/SUPPORT	013-375-3-3900-00000	\$256,124.00	\$295,274.00	\$302,135.00
<b>Total Water Treatment:</b>		<b>\$6,213,554.61</b>	<b>\$6,492,906.00</b>	<b>\$7,175,671.06</b>
<b>Debt Service</b>				
DEBT SERVICE PAYMENTS	013-950-7-3590-00000	\$0.00	\$950,000.00	\$950,000.00
DEBT PAYMENT TRANSFERS	013-950-7-3592-00000	\$0.00	-\$950,000.00	-\$950,000.00
INTEREST EXPENSE	013-950-7-3600-00000	\$306,112.11	\$308,617.00	\$308,617.00
<b>Total Debt Service:</b>		<b>\$306,112.11</b>	<b>\$308,617.00</b>	<b>\$308,617.00</b>
<b>Total Expense Objects:</b>		<b>\$8,425,863.06</b>	<b>\$9,751,793.00</b>	<b>\$10,348,720.97</b>

## Gas Fund

	Actual 2020	Actual 2021 restated	Budgeted 2022	Budgeted 2023
<b>Fund Balance</b>	<b>\$ 6,950,265</b>	<b>\$ 7,331,460</b>	<b>\$ 7,849,659</b>	<b>\$ 7,849,659</b>
<b>Revenues:</b>				
Charges & Services	\$ 4,077,240	\$ 5,053,289	\$ 4,006,500	\$ 5,825,000
Miscellaneous	\$ 156,094	\$ 29,958	\$ 509,071	\$ 868,370
<b>Total Revenue =</b>	<b>\$ 4,233,334</b>	<b>\$ 5,083,247</b>	<b>\$ 4,515,571</b>	<b>\$ 6,693,370</b>
<b>Expenditures:</b>				
Personnel	\$ 478,462	\$ 477,241	\$ 715,031	\$ 736,482
Operations	\$ 3,373,677	\$ 4,087,807	\$ 3,800,540	\$ 5,756,888
Capital Improvements	\$ -	\$ -	\$ -	\$ 200,000
<b>Total Expenditures =</b>	<b>\$ 3,852,139</b>	<b>\$ 4,565,048</b>	<b>\$ 4,515,571</b>	<b>\$ 6,693,370</b>
<b>Year Difference =</b>	<b>\$ 381,195</b>	<b>\$ 518,199</b>	<b>\$ -</b>	<b>\$ -</b>
 <b>Calculated Fund Balance</b>	 <b>\$ 7,331,460</b>	 <b>\$ 7,849,659</b>	 <b>\$ 7,849,659</b>	 <b>\$ 7,849,659</b>
 <b>Cash Balance</b>	 <b>\$ 6,303,375</b>	 <b>\$ 6,581,702</b>	 <b>\$ 6,581,702</b>	 <b>\$ 6,581,702</b>
 <b>Restricted Emergency Reserve</b>	 <b>\$ 1,926,070</b>	 <b>\$ 2,282,524</b>	 <b>\$ 2,257,786</b>	 <b>\$ 3,346,685</b>
 <b>Uncommitted Cash Balance</b>	 <b>\$ 4,210,871</b>	 <b>\$ 4,210,871</b>	 <b>\$ 4,323,917</b>	 <b>\$ 3,235,017</b>
 <b>Capitalized Items</b>	 <b>\$ -</b>	 <b>\$ -</b>	 <b>\$ -</b>	 <b>\$ 200,000</b>

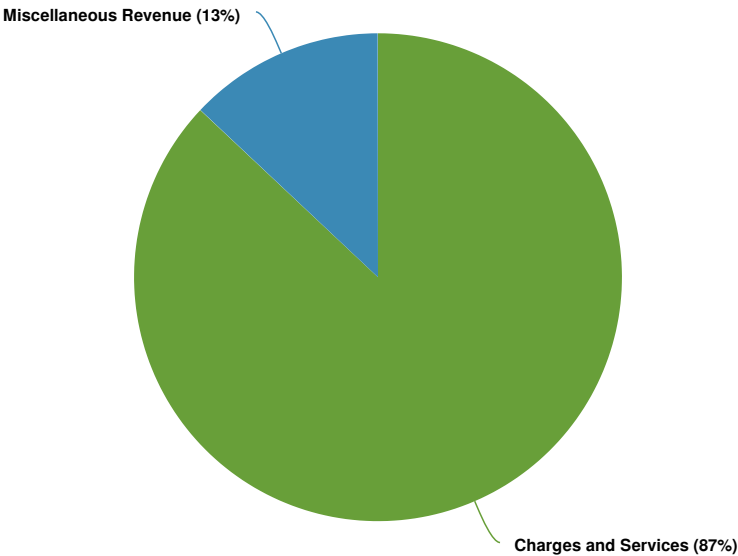
# Summary

The City of Fort Morgan is projecting \$6.69M of revenue in FY2023, which represents a 48.2% increase over the prior year. Budgeted expenditures are projected to increase by 48.2% or \$2.18M to \$6.69M in FY2023.

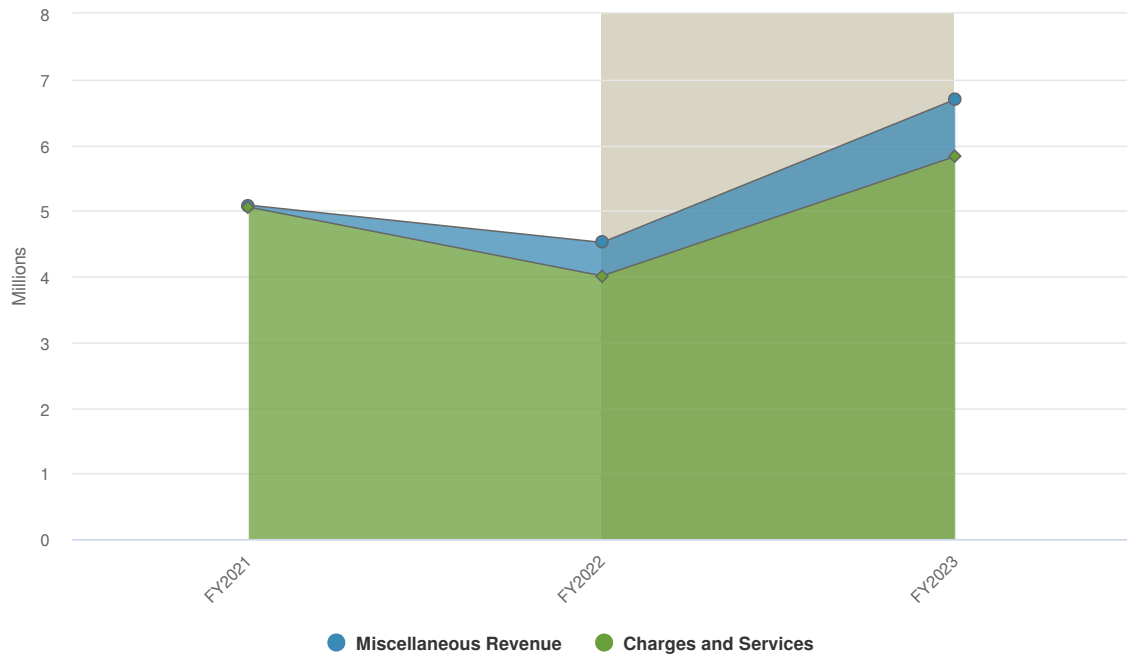


## Revenues by Source

Projected 2023 Revenues by Source



### Budgeted and Historical 2023 Revenues by Source



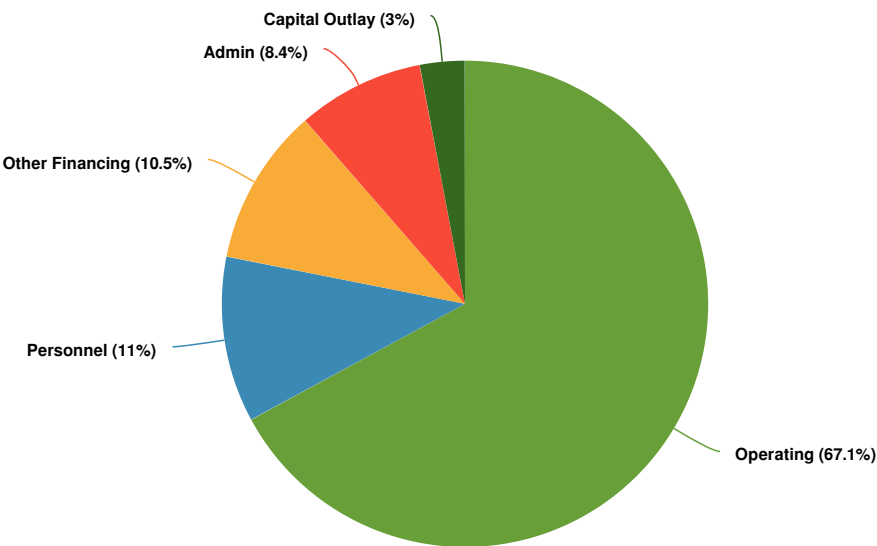
Grey background indicates budgeted figures.

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
<b>Revenue Source</b>				
<b>Charges and Services</b>				
CITY GAS DEMAND	014-153-1-2700	\$2,351,132.96	\$1,900,000.00	\$2,000,000.00
CITY GAS SUPPLY	014-153-1-2701	\$1,871,498.01	\$1,600,000.00	\$3,150,000.00
RURAL GAS DEMAND	014-153-1-2710	\$241,667.11	\$220,000.00	\$225,000.00
RURAL GAS SUPPLY	014-153-1-2711	\$204,574.22	\$220,000.00	\$350,000.00
REG REVENUE RATE ADJ	014-153-1-2789	\$384,416.82	\$66,500.00	\$100,000.00
<b>Total Charges and Services:</b>		<b>\$5,053,289.12</b>	<b>\$4,006,500.00</b>	<b>\$5,825,000.00</b>
<b>Miscellaneous Revenue</b>				
Fund Reserves	014-155-2-2102		\$454,071.00	\$802,369.93
PFM INVESTMENT INCOME	014-155-2-2905	-\$27,549.56	\$55,000.00	\$40,000.00
MISCELLANEOUS	014-155-2-2940	\$56,587.84	\$0.00	\$25,000.00
UB COLLECTION RECOVERIES	014-155-2-2960	\$919.79	\$0.00	\$1,000.00
<b>Total Miscellaneous Revenue:</b>		<b>\$29,958.07</b>	<b>\$509,071.00</b>	<b>\$868,369.93</b>
<b>Total Revenue Source:</b>		<b>\$5,083,247.19</b>	<b>\$4,515,571.00</b>	<b>\$6,693,369.93</b>

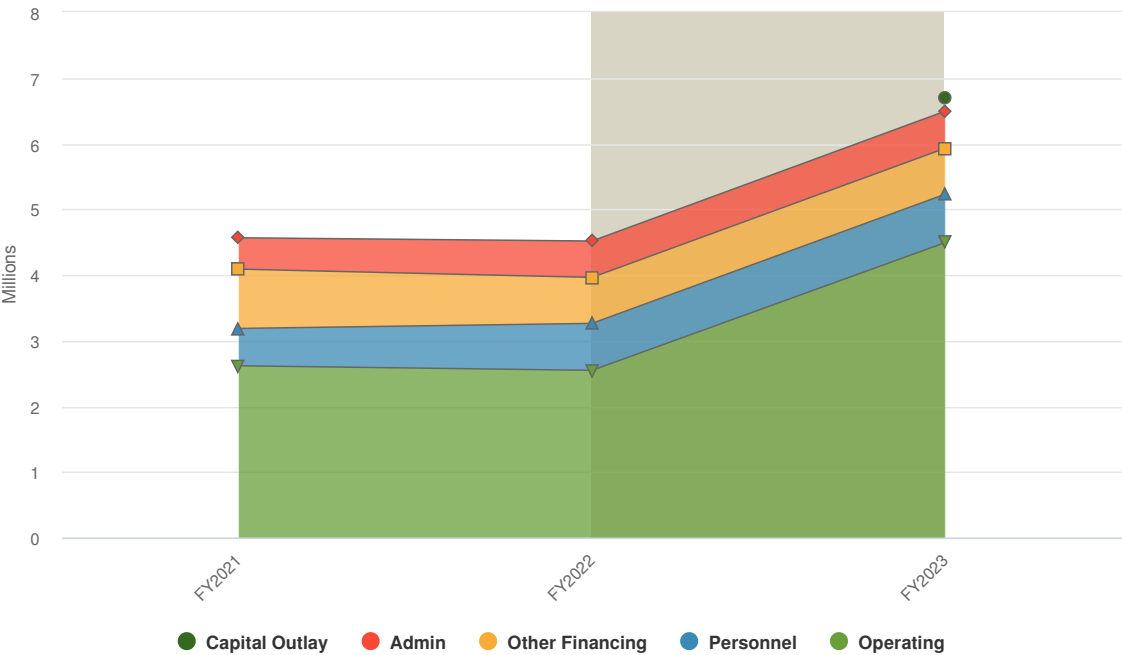


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

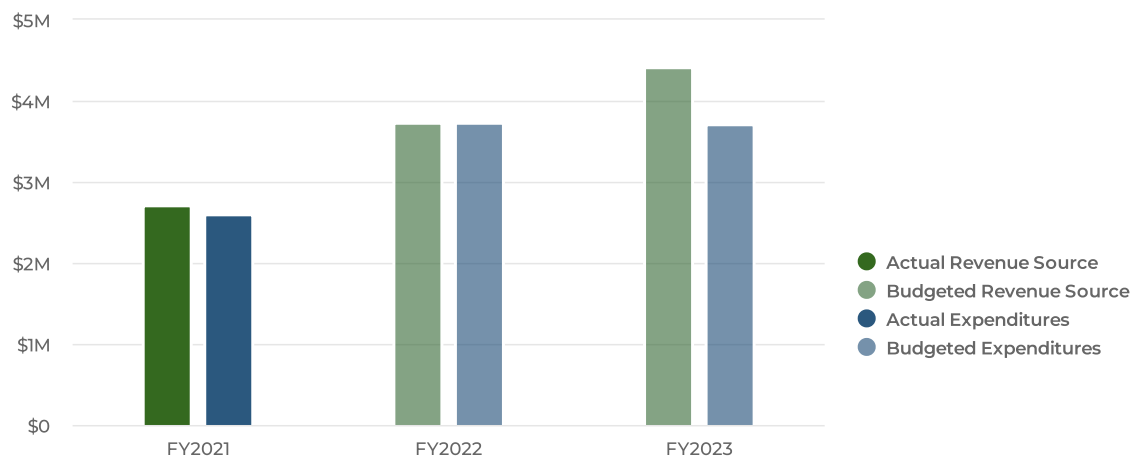
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
Expense Objects				
Gas				
SALARIES & WAGES	014-470-3-3101-00000	\$410,895.06	\$451,504.00	\$465,049.12
OVERTIME EXPENSE	014-470-3-3108-00000	\$3,388.43	\$10,000.00	\$10,300.00
RETIREMENT - PERA	014-470-3-3110-00000	-\$33,551.69	\$65,626.00	\$67,594.78
MEDICARE	014-470-3-3120-00000	\$5,635.30	\$6,692.00	\$6,892.76
HEALTH INSURANCE	014-470-3-3130-00000	\$170,873.04	\$170,873.00	\$175,999.19
LIFE INSURANCE	014-470-3-3131-00000	\$1,361.04	\$1,361.00	\$1,401.83
DISABILITY INSURANCE	014-470-3-3132-00000	\$894.96	\$895.00	\$921.85
WORKERS COMPENSATION	014-470-3-3140-00000	\$9,009.75	\$8,080.00	\$8,322.40
PURCHASED GAS	014-470-3-3200-00000	\$2,445,933.10	\$2,300,000.00	\$4,200,000.00
ADVERTISING	014-470-3-3205-00000	\$8,832.26	\$10,000.00	\$10,500.00
MAINTENANCE OF SYSTEM	014-470-3-3220-00000	\$21,968.06	\$40,000.00	\$50,000.00
MAINT OF METERS & REG	014-470-3-3225-00000	\$33,161.14	\$40,000.00	\$60,000.00
DATA PROCESSING	014-470-3-3230-00000	\$937.83	\$5,000.00	\$5,000.00
OFFICE SUPPLIES & EXPENSE	014-470-3-3240-00000	\$488.48	\$1,200.00	\$1,500.00
SAFETY COMMITTEE	014-470-3-3242-00000	\$0.00	\$300.00	\$300.00
RENT	014-470-3-3245-00000	\$11,684.85	\$12,000.00	\$12,000.00
UTILITIES	014-470-3-3250-00000	\$1,272.30	\$1,600.00	\$1,600.00
TELEPHONE	014-470-3-3260-00000	\$1,175.00	\$3,000.00	\$3,000.00
FUEL & OIL	014-470-3-3270-00000	\$8,551.64	\$12,000.00	\$15,000.00
TOOLS AND EQUIPMENT	014-470-3-3290-00000	\$6,952.79	\$15,000.00	\$15,000.00
MISCELLANEOUS	014-470-3-3295-00000	\$777.51	\$1,000.00	\$0.00
EMPLOYEE RECOGNITION	014-470-3-3296-00000	\$350.00	\$350.00	\$350.00
MAINT EQUIPMENT & VEHICLE	014-470-3-3310-00000	\$32,188.92	\$12,000.00	\$15,000.00
MAINT GENERAL PROPERTY	014-470-3-3320-00000	\$1,707.65	\$3,000.00	\$3,000.00
UNIFORMS	014-470-3-3330-00000	\$4,099.29	\$5,000.00	\$5,000.00
MAINT - SCADA SYSTEM	014-470-3-3350-00000	\$2,292.80	\$4,000.00	\$14,000.00
PUC FEES	014-470-3-3353-00000	\$1,843.42	\$2,000.00	\$2,000.00
UNCOLLECTIBLE ACCOUNTS	014-470-3-3410-00000	\$13,684.51	\$5,000.00	\$5,000.00
PROPERTY & CASUALTY INS	014-470-3-3510-00000	\$10,950.00	\$13,050.00	\$13,050.00
EDUCATION & TRAINING	014-470-3-3520-00000	\$714.37	\$4,000.00	\$4,000.00
DUES & SUBSCRIPTIONS	014-470-3-3525-00000	\$6,224.04	\$7,000.00	\$7,000.00
ENGINEERING & CONSULTING	014-470-3-3530-00000	\$0.00	\$50,000.00	\$50,000.00
DEPRECIATION	014-470-3-3610-00000	\$122,977.24	\$0.00	\$0.00
IN-LIEU TAXES	014-470-3-3620-00000	\$780,535.30	\$700,000.00	\$700,000.00
GS AMI Meter	014-470-4-4700-23001			\$200,000.00
ADMIN/SUPPORT	014-470-3-3900-00000	\$477,237.00	\$554,040.00	\$564,588.00
Total Gas:		\$4,565,045.39	\$4,515,571.00	\$6,693,369.93
Total Expense Objects:		\$4,565,045.39	\$4,515,571.00	\$6,693,369.93

## Sewer Fund

	Actual 2020	Actual 2021 restated	Budgeted 2022	Budgeted 2023
<b>Fund Balance</b>	<b>\$ 15,403,697</b>	<b>\$ 15,260,572</b>	<b>\$ 15,366,757</b>	<b>\$ 15,366,757</b>
<b>Revenues:</b>				
Charges & Services	\$ 2,250,279	\$ 2,464,986	\$ 2,678,909	\$ 2,821,644
Miscellaneous	\$ 242,712	\$ 248,942	\$ 1,060,231	\$ 1,602,611
<b>Total Revenue =</b>	<b>\$ 2,492,991</b>	<b>\$ 2,713,928</b>	<b>\$ 3,739,140</b>	<b>\$ 4,424,255</b>
<b>Expenditures:</b>				
Personnel	\$ 734,784	\$ 694,844	\$ 820,662	\$ 845,282
Operations	\$ 1,901,332	\$ 1,352,434	\$ 1,039,494	\$ 1,248,646
Capital Improvements	\$ -	\$ 560,465	\$ 1,878,984	\$ 1,635,000
<b>Total Expenditures =</b>	<b>\$ 2,636,116</b>	<b>\$ 2,607,743</b>	<b>\$ 3,739,140</b>	<b>\$ 3,728,928</b>
<b>Year Difference =</b>	<b>\$ (143,125)</b>	<b>\$ 106,185</b>	<b>\$ -</b>	<b>\$ 695,327</b>
 <b>Calculated Fund Balance</b>	 <b>\$ 15,260,572</b>	 <b>\$ 15,366,757</b>	 <b>\$ 15,366,757</b>	 <b>\$ 16,062,084</b>
 <b>Cash Balance</b>	 <b>\$ 5,981,216</b>	 <b>\$ 7,668,961</b>	 <b>\$ 7,668,961</b>	 <b>\$ 7,668,961</b>
 <b>Restricted Emergency Reserve</b>	 <b>\$ 1,318,058</b>	 <b>\$ 1,303,872</b>	 <b>\$ 1,869,570</b>	 <b>\$ 1,864,464</b>
 <b>Uncommitted Cash Balance</b>	 <b>\$ 4,663,158</b>	 <b>\$ 6,365,090</b>	 <b>\$ 5,799,391</b>	 <b>\$ 5,804,497</b>
 <b>Capitalized Items</b>	 <b>\$ -</b>	 <b>\$ 560,465</b>	 <b>\$ 1,878,984</b>	 <b>\$ 1,635,000</b>

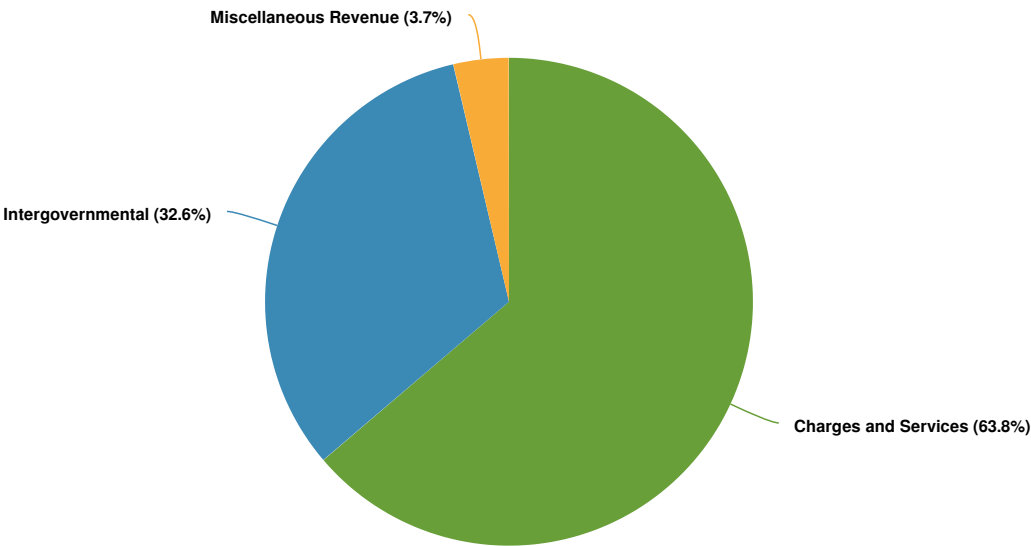
# Summary

The City of Fort Morgan is projecting \$4.42M of revenue in FY2023, which represents a 18.3% increase over the prior year. Budgeted expenditures are projected to decrease by 0.3% or \$10.21K to \$3.73M in FY2023.

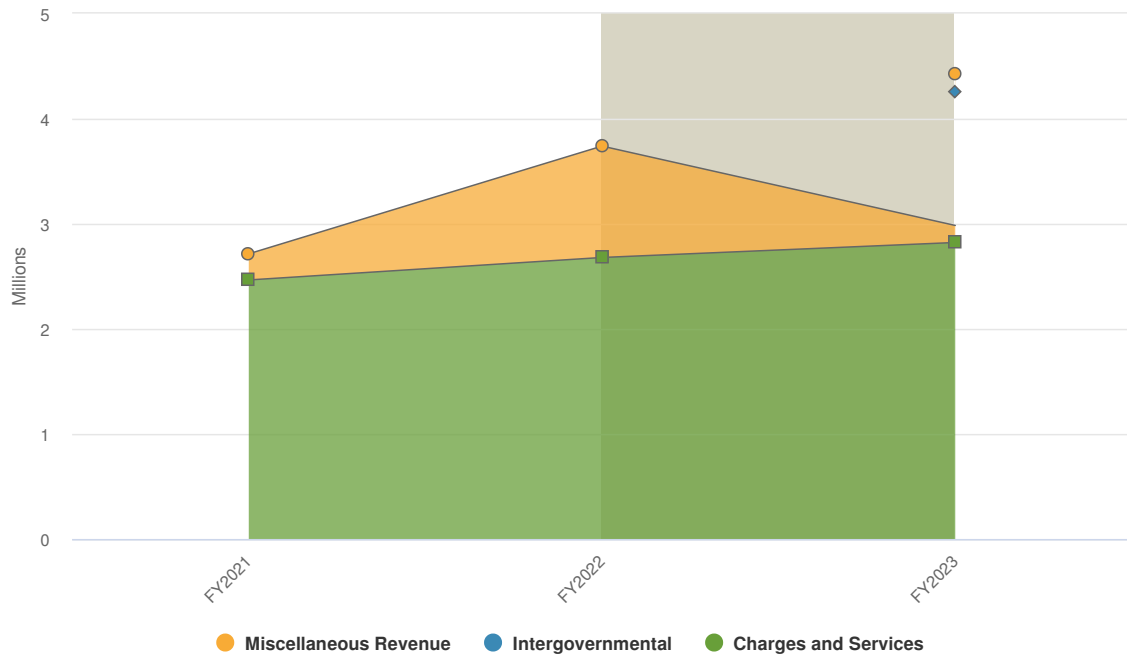


## Revenues by Source

Projected 2023 Revenues by Source



### Budgeted and Historical 2023 Revenues by Source

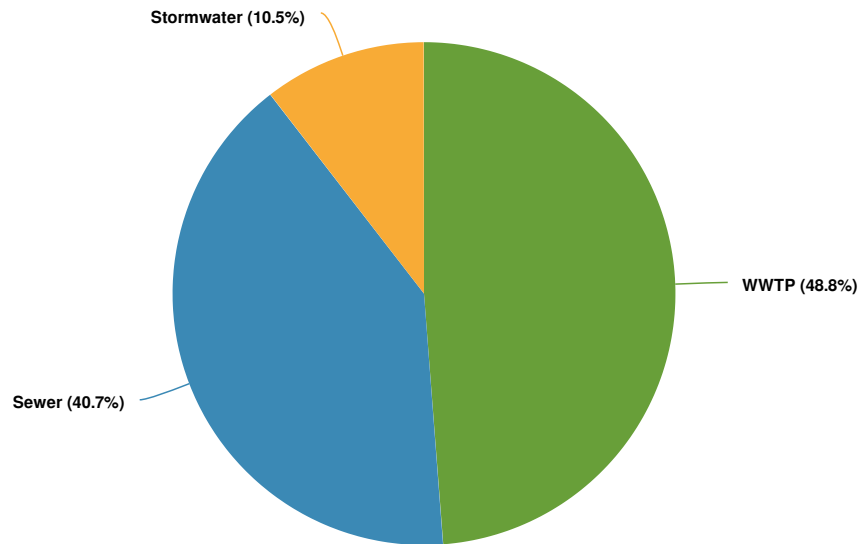


Grey background indicates budgeted figures.

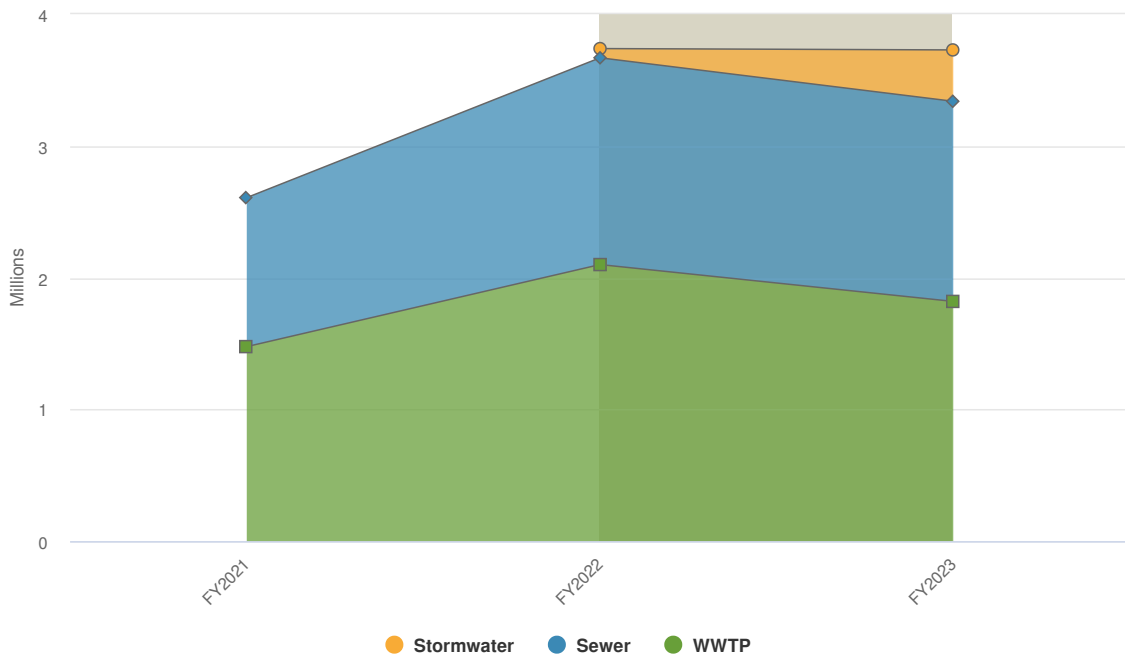
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
<b>Revenue Source</b>				
<b>Intergovernmental</b>				
AMERICAN RESCUE (ARP) GRANT	015-152-1-2553			\$1,440,611.12
<b>Total Intergovernmental:</b>			\$0.00	\$1,440,611.12
<b>Charges and Services</b>				
SEWER CHARGES	015-153-1-2700	\$2,183,785.38	\$2,234,627.00	\$2,368,704.62
SEWER CHARGES - RURAL	015-153-1-2710	\$142,224.54	\$144,282.00	\$152,938.92
STORMWATER FEES	015-153-1-2715	\$138,975.83	\$300,000.00	\$300,000.00
<b>Total Charges and Services:</b>		\$2,464,985.75	\$2,678,909.00	\$2,821,643.54
<b>Miscellaneous Revenue</b>				
Fund Reserves	015-155-2-2102		\$917,231.00	\$0.00
INTEREST INCOME	015-155-2-2900	\$4,068.65	\$6,000.00	\$5,000.00
PFM INVESTMENT INCOME	015-155-2-2904	-\$20,093.80	\$50,000.00	\$25,000.00
CWRPDA INVESTMENT CREDIT	015-155-2-2905	-\$3,137.78	\$2,000.00	\$2,000.00
LAB FEES	015-155-2-2948	\$91,219.64	\$65,000.00	\$80,000.00
TREATMENT VIOLATIONS	015-155-2-2960	\$126,500.00		
TAP FEES	015-155-2-2980	\$50,385.35	\$20,000.00	\$50,000.00
<b>Total Miscellaneous Revenue:</b>		\$248,942.06	\$1,060,231.00	\$162,000.00
<b>Total Revenue Source:</b>		\$2,713,927.81	\$3,739,140.00	\$4,424,254.66

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function

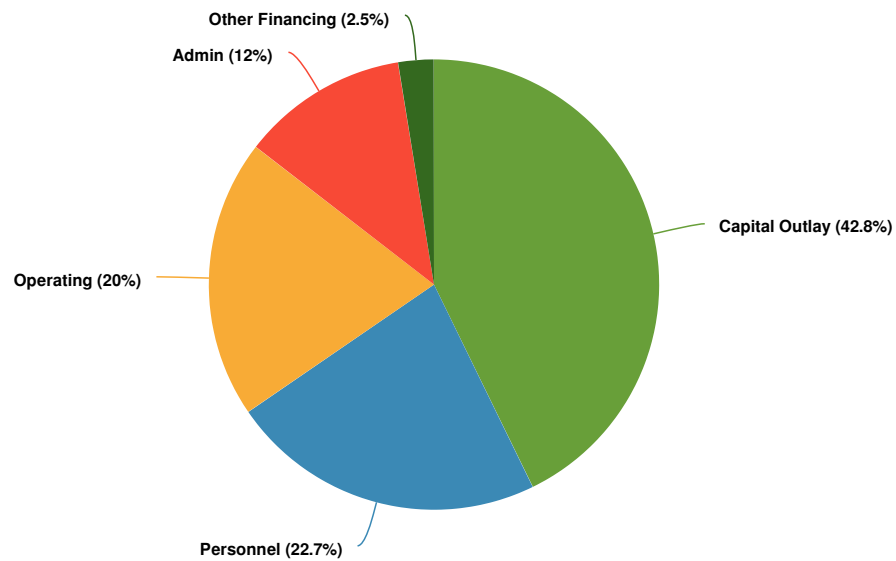


Grey background indicates budgeted figures.

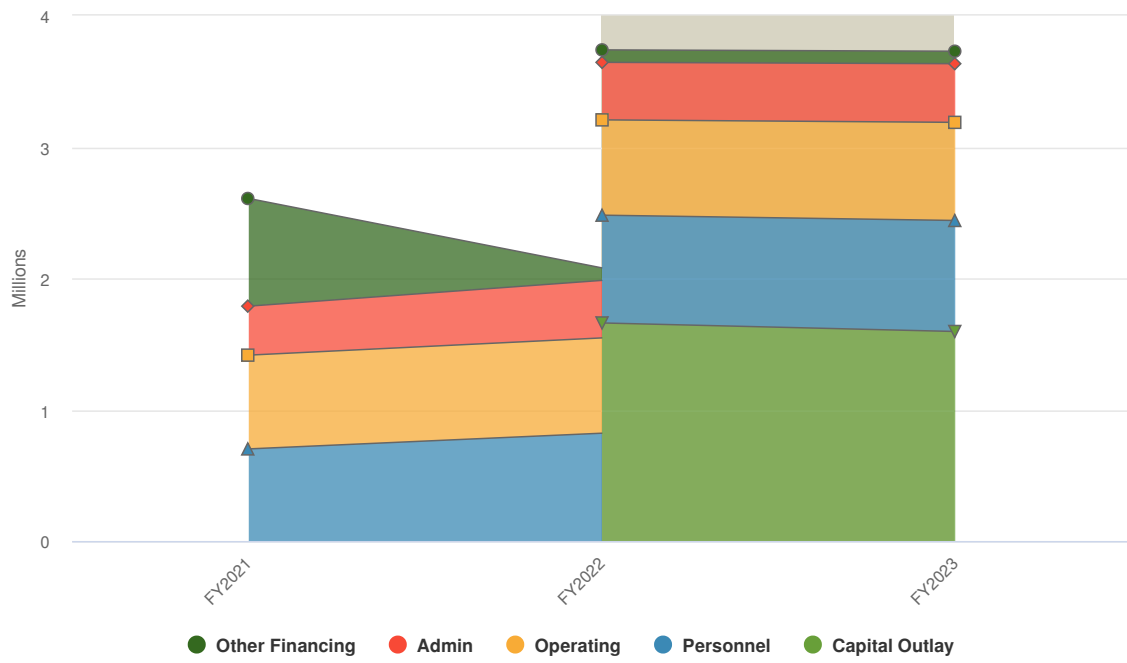
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
Expenditures				
Sewer		\$1,131,308.09	\$1,569,821.00	\$1,519,348.62
WWTP		\$1,476,437.08	\$2,099,319.00	\$1,819,579.24
Stormwater		\$0.00	\$70,000.00	\$390,000.00
<b>Total Expenditures:</b>		<b>\$2,607,745.17</b>	<b>\$3,739,140.00</b>	<b>\$3,728,927.86</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
<b>Expense Objects</b>				
<b>Sewer</b>				
SALARIES & WAGES	015-570-3-3101-00000	\$155,133.87	\$162,461.00	\$167,334.83
OVERTIME EXPENSE	015-570-3-3108-00000	\$1,942.11	\$4,000.00	\$4,120.00
RETIREMENT - PERA	015-570-3-3110-00000	-\$66,846.26	\$23,671.00	\$24,381.13
MEDICARE	015-570-3-3120-00000	\$2,106.25	\$2,414.00	\$2,486.42
HEALTH INSURANCE	015-570-3-3130-00000	\$58,199.04	\$58,199.00	\$59,944.97
LIFE INSURANCE	015-570-3-3131-00000	\$464.04	\$464.00	\$477.92
DISABILITY INSURANCE	015-570-3-3132-00000	\$305.04	\$305.00	\$314.15
WORKERS COMPENSATION	015-570-3-3140-00000	\$4,940.04	\$4,940.00	\$5,088.20
ADVERTISING	015-570-3-3205-00000	\$0.00	\$500.00	\$500.00
MAINT - COLLECTION SYSTEM	015-570-3-3220-00000	\$277,404.39	\$155,000.00	\$170,000.00
MAINT - LIFT STATIONS	015-570-3-3226-00000	\$50,703.45	\$10,000.00	\$10,000.00
OFFICE SUPPLIES & EXPENSE	015-570-3-3240-00000	\$332.96	\$1,200.00	\$1,200.00
RENT	015-570-3-3245-00000	\$11,655.57	\$12,000.00	\$12,000.00
UTILITIES	015-570-3-3250-00000	\$1,730.92	\$3,000.00	\$3,000.00
TELEPHONE	015-570-3-3260-00000	\$1,834.78	\$1,700.00	\$1,700.00
FUEL & OIL	015-570-3-3270-00000	\$8,816.61	\$9,000.00	\$10,000.00
TOOLS AND EQUIPMENT	015-570-3-3290-00000	\$5,787.55	\$11,000.00	\$6,000.00
MISCELLANEOUS	015-570-3-3295-00000	\$107.79	\$500.00	\$0.00
EMPLOYEE RECOGNITION	015-570-3-3296-00000	\$150.00	\$150.00	\$350.00
MAINT EQUIPMENT & VEHICLE	015-570-3-3310-00000	\$21,506.73	\$32,500.00	\$19,000.00
MAINT GENERAL PROPERTY	015-570-3-3320-00000	\$572.88	\$0.00	\$0.00
ALLEY APPROACH	015-570-3-3329-00000	\$2,989.55	\$20,000.00	\$20,000.00
UNIFORMS	015-570-3-3330-00000	\$1,279.69	\$2,200.00	\$2,200.00
DOT Physicals	015-570-3-3335-00000			\$300.00
UNCOLLECTIBLE ACCOUNTS	015-570-3-3410-00000	\$1,009.87	\$12,000.00	\$12,000.00
UNCOLLECTIBLE ACCTS STORMWATER	015-570-3-3412-00000	\$212.10		
PROPERTY & CASUALTY INS	015-570-3-3510-00000	\$11,607.00	\$13,833.00	\$13,833.00
EDUCATION & TRAINING	015-570-3-3520-00000	\$1,479.22	\$2,500.00	\$2,500.00
DUES & SUBSCRIPTIONS	015-570-3-3525-00000	\$129.00	\$300.00	\$300.00
ENGINEERING & CONSULTING	015-570-3-3530-00000	\$0.00	\$2,000.00	\$2,000.00
DEPRECIATION	015-570-3-3610-00000	\$276,059.76	\$0.00	\$0.00
IN LIEU TAX SEWER	015-570-3-3620-00000	\$113,231.14	\$95,000.00	\$95,000.00
WWC Sewer Main Replacement 22	015-570-4-4300-22000		\$550,000.00	\$550,000.00
WWC Lift Station Rehab	015-570-4-4300-22001		\$75,000.00	\$0.00
WWC Jet Truck Reserve	015-570-4-4500-22000		\$85,000.00	\$100,000.00
ADMIN/SUPPORT	015-570-3-3900-00000	\$186,463.00	\$218,984.00	\$223,318.00
<b>Total Sewer:</b>		<b>\$1,131,308.09</b>	<b>\$1,569,821.00</b>	<b>\$1,519,348.62</b>
<b>WWTP</b>				
SALARIES & WAGES	015-575-3-3101-00000	\$340,797.31	\$351,456.00	\$361,999.68
OVERTIME EXPENSE	015-575-3-3108-00000	\$3,275.19	\$7,500.00	\$7,725.00
RETIREMENT - PERA	015-575-3-3110-00000	\$46,902.63	\$51,044.00	\$52,575.32

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
MEDICARE	015-575-3-3120-00000	\$4,875.84	\$5,205.00	\$5,361.15
HEALTH INSURANCE	015-575-3-3130-00000	\$139,677.96	\$139,678.00	\$143,868.34
LIFE INSURANCE	015-575-3-3131-00000	\$1,113.00	\$1,113.00	\$1,146.39
DISABILITY INSURANCE	015-575-3-3132-00000	\$732.00	\$732.00	\$753.96
WORKERS COMPENSATION	015-575-3-3140-00000	\$7,479.96	\$7,480.00	\$7,704.40
OUTSIDE LAB SERVICES	015-575-3-3220-00000	\$14,110.97	\$25,000.00	\$25,000.00
CHEMICALS LAB	015-575-3-3222-00000	\$19,757.05	\$30,000.00	\$30,000.00
SLUDGE FARM MAINTENANCE	015-575-3-3224-00000	\$1,729.18	\$0.00	\$0.00
OFFICE SUPPLIES & EXPENSE	015-575-3-3240-00000	\$1,017.12	\$2,000.00	\$2,000.00
UTILITIES	015-575-3-3250-00000	\$1,857.77	\$1,000.00	\$1,000.00
ELECTRICITY	015-575-3-3251-00000	\$95,874.83	\$110,000.00	\$110,000.00
NATURAL GAS	015-575-3-3252-00000	\$7,617.84	\$12,000.00	\$12,000.00
QUALITY WATER	015-575-3-3253-00000	\$1,392.46	\$1,800.00	\$1,800.00
TELEPHONE	015-575-3-3260-00000	\$470.00	\$800.00	\$800.00
FUEL & OIL	015-575-3-3270-00000	\$1,881.70	\$4,000.00	\$4,000.00
SAFETY EQUIPMENT	015-575-3-3280-00000	\$0.00	\$1,000.00	\$1,000.00
TOOLS AND EQUIPMENT	015-575-3-3290-00000	\$1,953.35	\$5,000.00	\$5,000.00
MISCELLANEOUS	015-575-3-3295-00000	\$750.76	\$1,000.00	\$0.00
EMPLOYEE RECOGNITION	015-575-3-3296-00000	\$0.00	\$250.00	\$250.00
MAINT EQUIPMENT & VEHICLE	015-575-3-3310-00000	\$442.05	\$2,500.00	\$2,500.00
MAINT GENERAL PROPERTY	015-575-3-3320-00000	\$48,910.09	\$70,000.00	\$70,000.00
JANITORIAL	015-575-3-3325-00000	\$0.00	\$500.00	\$500.00
UNIFORMS	015-575-3-3330-00000	\$2,555.88	\$3,000.00	\$3,000.00
INDUSTRIAL PRETREAT	015-575-3-3350-00000	\$0.00	\$14,000.00	\$14,000.00
CHEMICALS - PLANT	015-575-3-3352-00000	\$24,974.28	\$25,000.00	\$30,000.00
GAUGING STATION OPERATION	015-575-3-3353-00000	\$10,796.75	\$9,000.00	\$9,000.00
DISCHARGE PERMIT	015-575-3-3360-00000	\$7,529.00	\$10,000.00	\$10,000.00
PROPERTY & CASUALTY INS	015-575-3-3510-00000	\$27,083.04	\$32,277.00	\$32,277.00
EDUCATION & TRAINING	015-575-3-3520-00000	\$2,395.84	\$5,000.00	\$5,000.00
DUES & SUBSCRIPTIONS	015-575-3-3525-00000	\$468.00	\$1,000.00	\$1,000.00
ENGINEERING & CONSULTING	015-575-3-3530-00000	\$41,030.19	\$50,000.00	\$50,000.00
DEPRECIATION	015-575-3-3610-00000	\$430,522.04	\$0.00	\$0.00
WWTP Pre-anoxic Improvements	015-575-4-4300-22001		\$400,000.00	\$0.00
WWTP Engineering	015-575-4-4300-22002		\$500,000.00	\$500,000.00
WWTP Building Upgrades	015-575-4-4600-23000			\$60,000.00
WWTP Replacement Truck 2023	015-575-4-4600-23001			\$35,000.00
ADMIN/SUPPORT	015-575-3-3900-00000	\$186,463.00	\$218,984.00	\$223,318.00
<b>Total WWTP:</b>		<b>\$1,476,437.08</b>	<b>\$2,099,319.00</b>	<b>\$1,819,579.24</b>
<b>Stormwater</b>				
Maint General Property	015-580-3-3320-00000		\$20,000.00	\$40,000.00
STORM Engineering	015-580-4-4300-22000		\$50,000.00	\$150,000.00
STORM IDP Storm Sewer Replacement	015-580-4-4300-23000			\$200,000.00
<b>Total Stormwater:</b>			<b>\$70,000.00</b>	<b>\$390,000.00</b>

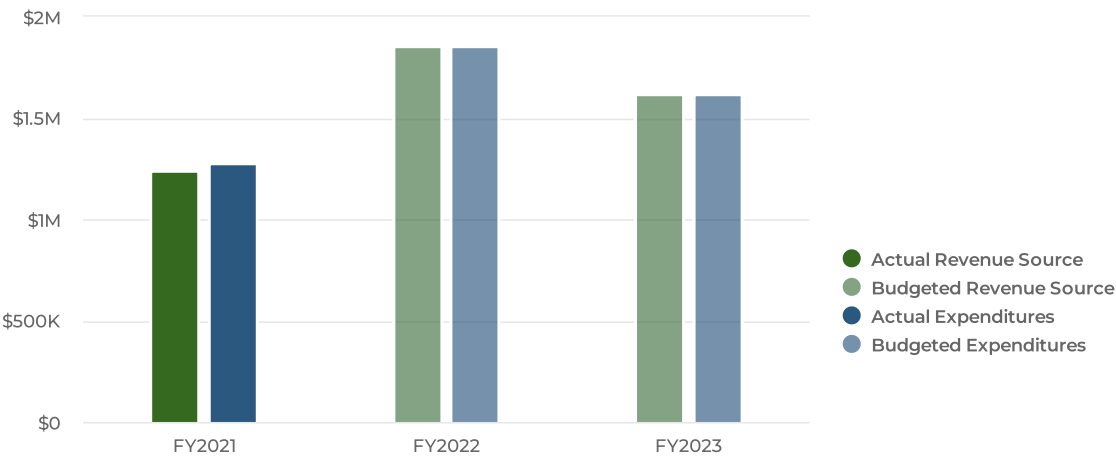
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
Total Expense Objects:		\$2,607,745.17	\$3,739,140.00	\$3,728,927.86

# Sanitation Fund

	Actual 2020	Actual 2021 restated	Budgeted 2022	Budgeted 2023
Fund Balance	\$ 2,651,757	\$ 2,672,629	\$ 2,488,587	\$ 2,488,587
Revenues:				
Charges & Services	\$ 1,235,624	\$ 1,243,346	\$ 1,200,000	\$ 1,200,000
Miscellaneous	\$ 39,195	\$ 642	\$ 655,779	\$ 424,120
Total Revenue =	\$ 1,274,819	\$ 1,243,988	\$ 1,855,779	\$ 1,624,120
Expenditures:				
Personnel	\$ 213,741	\$ 357,516	\$ 406,365	\$ 418,556
Operations	\$ 1,040,206	\$ 1,032,614	\$ 899,414	\$ 1,030,564
Capital Improvements	\$ -	\$ 37,900	\$ 550,000	\$ 175,000
Total Expenditures =	\$ 1,253,947	\$ 1,428,030	\$ 1,855,779	\$ 1,624,120
Year Difference =	\$ 20,872	\$ (184,042)	\$ -	\$ -
Calculated Fund Balance	\$ 2,672,629	\$ 2,488,587	\$ 2,488,587	\$ 2,488,587
Cash Balance	\$ 2,109,963	\$ 2,103,137	\$ 2,103,137	\$ 2,103,137
Restricted Emergency Reserve	\$ 626,974	\$ 714,015	\$ 927,890	\$ 812,060
Uncommitted Cash Balance	\$ 1,482,990	\$ 1,389,122	\$ 1,175,248	\$ 1,291,077
Capitalized Items	\$ 399,168	\$ 37,900	\$ 550,000	\$ 550,000

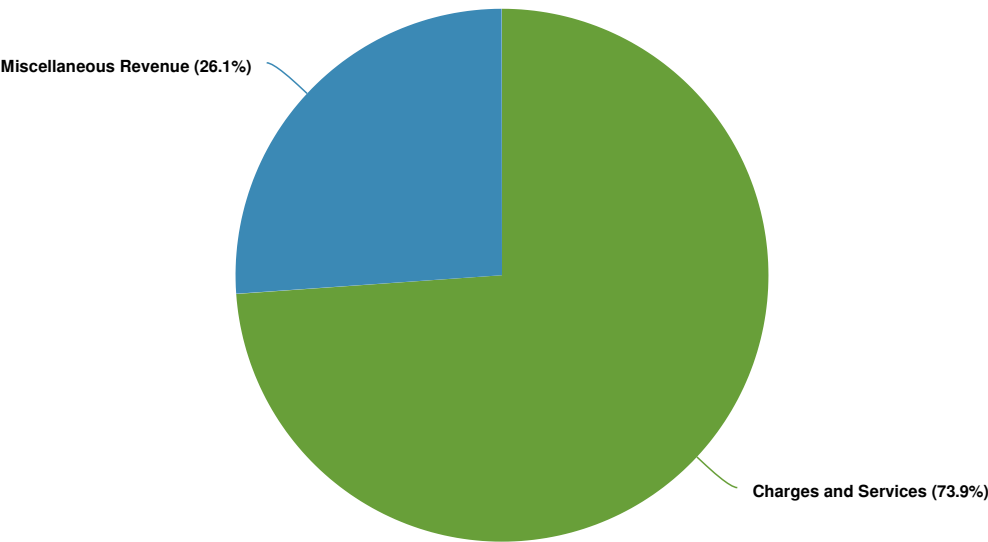
# Summary

The City of Fort Morgan is projecting \$1.62M of revenue in FY2023, which represents a 12.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 12.5% or \$231.66K to \$1.62M in FY2023.

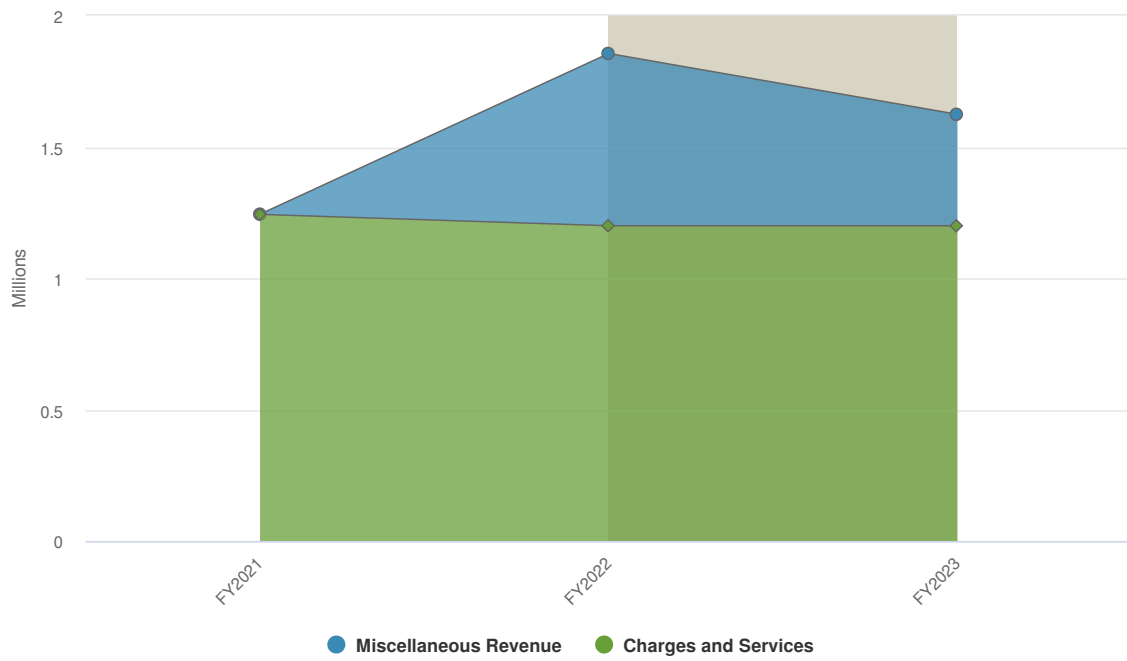


## Revenues by Source

Projected 2023 Revenues by Source



### Budgeted and Historical 2023 Revenues by Source

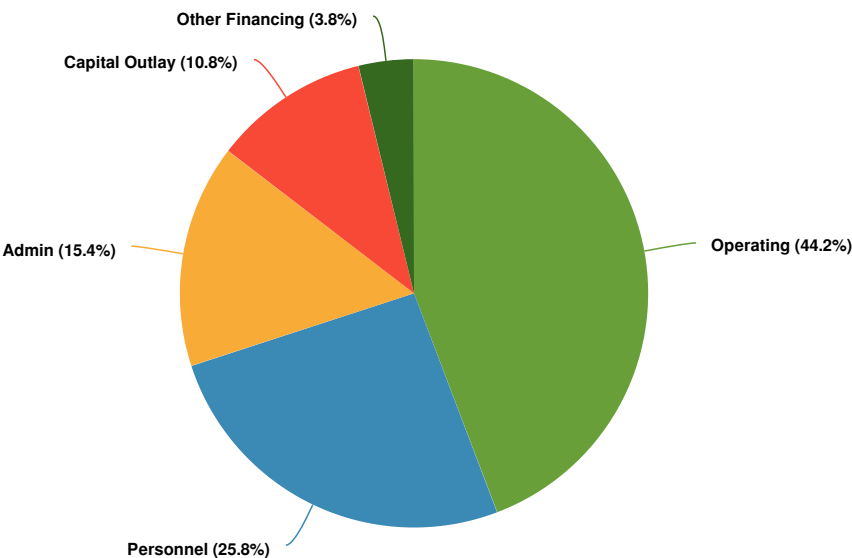


Grey background indicates budgeted figures.

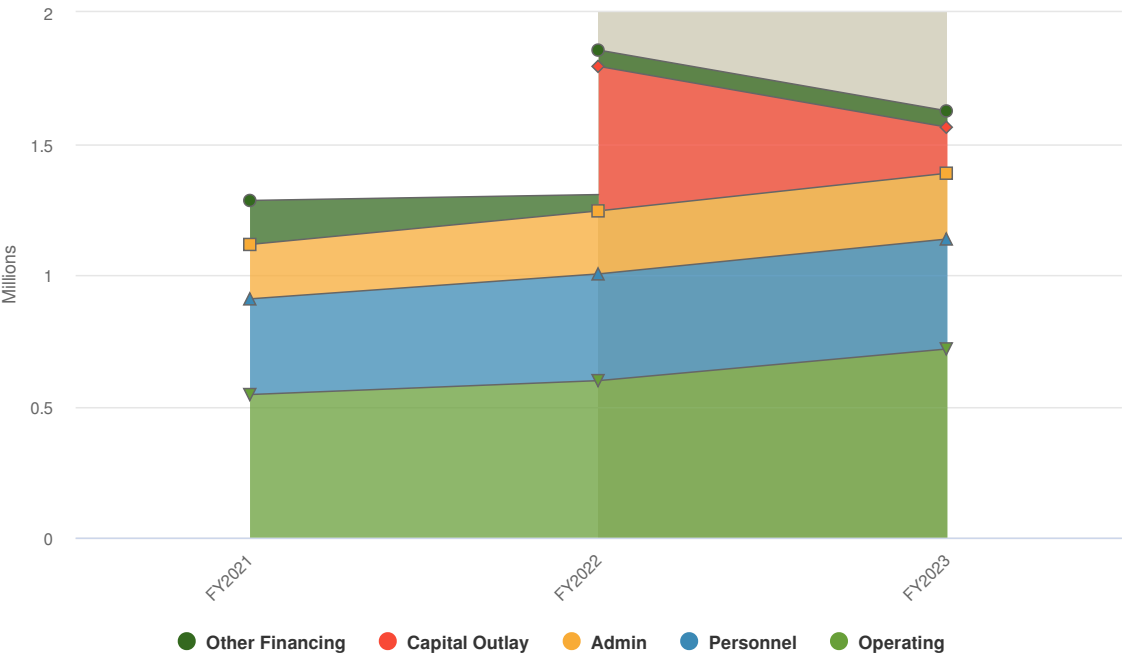
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
Revenue Source				
Charges and Services				
CITY SANITATION	016-153-1-2700	\$1,243,345.67	\$1,200,000.00	\$1,200,000.00
Total Charges and Services:		\$1,243,345.67	\$1,200,000.00	\$1,200,000.00
Miscellaneous Revenue				
Fund Reserves	016-155-2-2102		\$635,779.00	\$414,119.95
PFM INVESTMENT INCOME	016-155-2-2905	-\$10,042.04	\$20,000.00	\$10,000.00
MISCELLANEOUS	016-155-2-2940	\$10,684.10	\$0.00	\$0.00
Total Miscellaneous Revenue:		\$642.06	\$655,779.00	\$424,119.95
Total Revenue Source:		\$1,243,987.73	\$1,855,779.00	\$1,624,119.95

# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



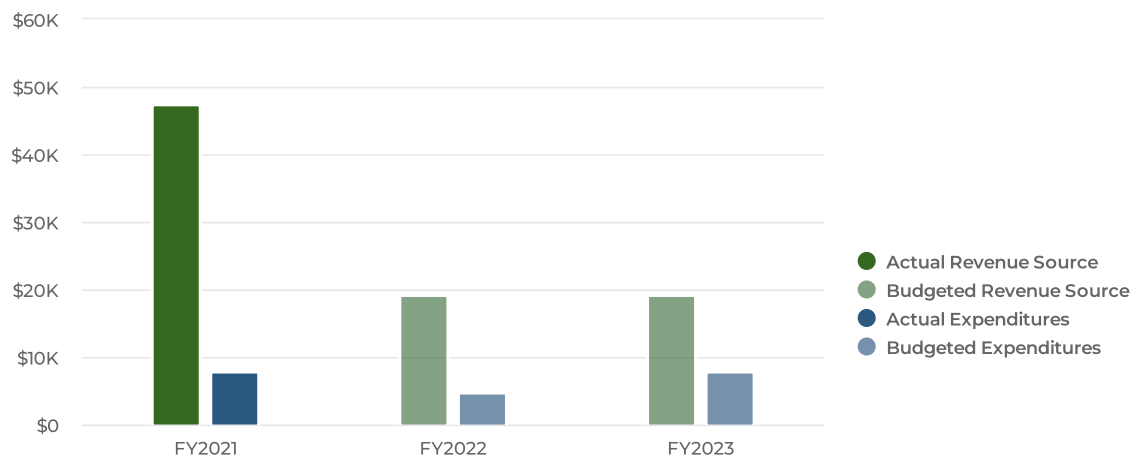
Grey background indicates budgeted figures.

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
Expense Objects				
Sanitation				
SALARIES & WAGES	016-670-3-3101-00000	\$218,939.55	\$226,279.00	\$233,067.37
OVERTIME EXPENSE	016-670-3-3108-00000	\$6,047.55	\$7,000.00	\$7,210.00
RETIREMENT - PERA	016-670-3-3110-00000	-\$979.40	\$33,172.00	\$34,167.16
MEDICARE	016-670-3-3120-00000	\$3,122.86	\$3,383.00	\$3,484.49
HEALTH INSURANCE	016-670-3-3130-00000	\$122,217.96	\$122,218.00	\$125,884.54
LIFE INSURANCE	016-670-3-3131-00000	\$972.96	\$973.00	\$1,002.19
DISABILITY INSURANCE	016-670-3-3132-00000	\$639.96	\$640.00	\$659.20
WORKERS COMPENSATION	016-670-3-3140-00000	\$13,241.94	\$12,700.00	\$13,081.00
ADVERTISING	016-670-3-3205-00000	\$314.86	\$800.00	\$800.00
LANDFILL FEES	016-670-3-3220-00000	\$352,131.39	\$360,000.00	\$418,000.00
MAINTENANCE OF CONTAINERS	016-670-3-3222-00000	\$8,160.48	\$30,000.00	\$30,000.00
DEPT OPERATIONS	016-670-3-3226-00000	\$231.49	\$0.00	\$0.00
OFFICE SUPPLIES & EXPENSE	016-670-3-3240-00000	\$86.68	\$450.00	\$450.00
SAFETY COMMITTEE	016-670-3-3242-00000	\$0.00	\$250.00	\$250.00
UTILITIES	016-670-3-3250-00000	\$20,448.56	\$27,500.00	\$27,500.00
TELEPHONE	016-670-3-3260-00000	\$235.00	\$600.00	\$600.00
FUEL & OIL	016-670-3-3270-00000	\$44,402.98	\$45,000.00	\$63,000.00
TOOLS AND EQUIPMENT	016-670-3-3290-00000	-\$18.39	\$0.00	\$0.00
MISCELLANEOUS	016-670-3-3295-00000	\$30,354.70	\$2,500.00	\$0.00
EMPLOYEE RECOGNITION	016-670-3-3296-00000	\$258.15	\$300.00	\$300.00
MAINT EQUIPMENT & VEHICLE	016-670-3-3310-00000	\$73,716.66	\$70,000.00	\$90,000.00
Outside Property Repair	016-670-3-3315-00000			\$2,000.00
MAINT GENERAL PROPERTY	016-670-3-3320-00000	\$1,111.49	\$500.00	\$500.00
Janitorial	016-670-3-3325-00000			\$2,500.00
ALLEY APPROACH	016-670-3-3329-00000	\$2,989.55	\$20,000.00	\$20,000.00
UNIFORMS	016-670-3-3330-00000	\$1,284.18	\$0.00	\$2,200.00
UNCOLLECTIBLE ACCOUNTS	016-670-3-3410-00000	\$760.38	\$0.00	\$0.00
PROPERTY & CASUALTY INS	016-670-3-3510-00000	\$8,067.00	\$9,614.00	\$9,614.00
Employment Testing	016-670-3-3515-00000			\$500.00
Contracted Labor	016-670-3-3527-00000		\$30,000.00	\$50,000.00
DEPRECIATION	016-670-3-3610-00000	\$105,305.92	\$0.00	\$0.00
IN-LIEU TAXES	016-670-3-3620-00000	\$62,163.01	\$62,000.00	\$62,000.00
TRASH CONTAINERS	016-670-3-5000-15001	\$0.00	\$80,000.00	\$100,000.00
SAN TRUCK REPLACEMENT	016-670-4-4500-21000	\$0.00	\$225,000.00	\$0.00
SAN Truck Replacement 2022	016-670-4-4500-22001		\$245,000.00	\$0.00
SAN Ton & 1/2 Flatbed Truck w/Crane 2023	016-670-4-4500-23001			\$75,000.00
ADMIN/SUPPORT	016-670-3-3900-00000	\$207,182.00	\$239,900.00	\$250,350.00
<b>Total Sanitation:</b>		<b>\$1,283,389.47</b>	<b>\$1,855,779.00</b>	<b>\$1,624,119.95</b>
<b>Total Expense Objects:</b>		<b>\$1,283,389.47</b>	<b>\$1,855,779.00</b>	<b>\$1,624,119.95</b>



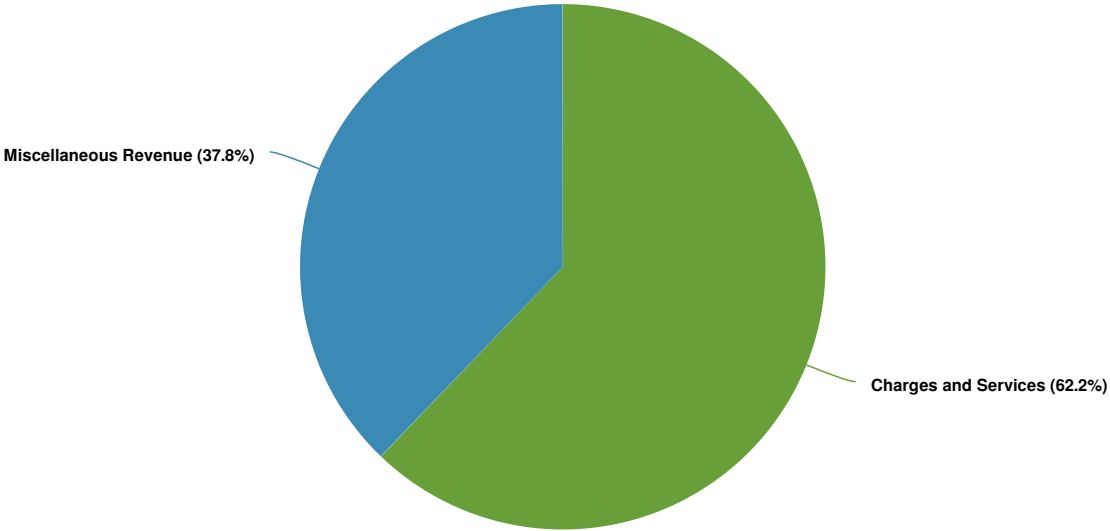
Summary

The City of Fort Morgan is projecting \$19.3K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 60% or \$3K to \$8K in FY2023.

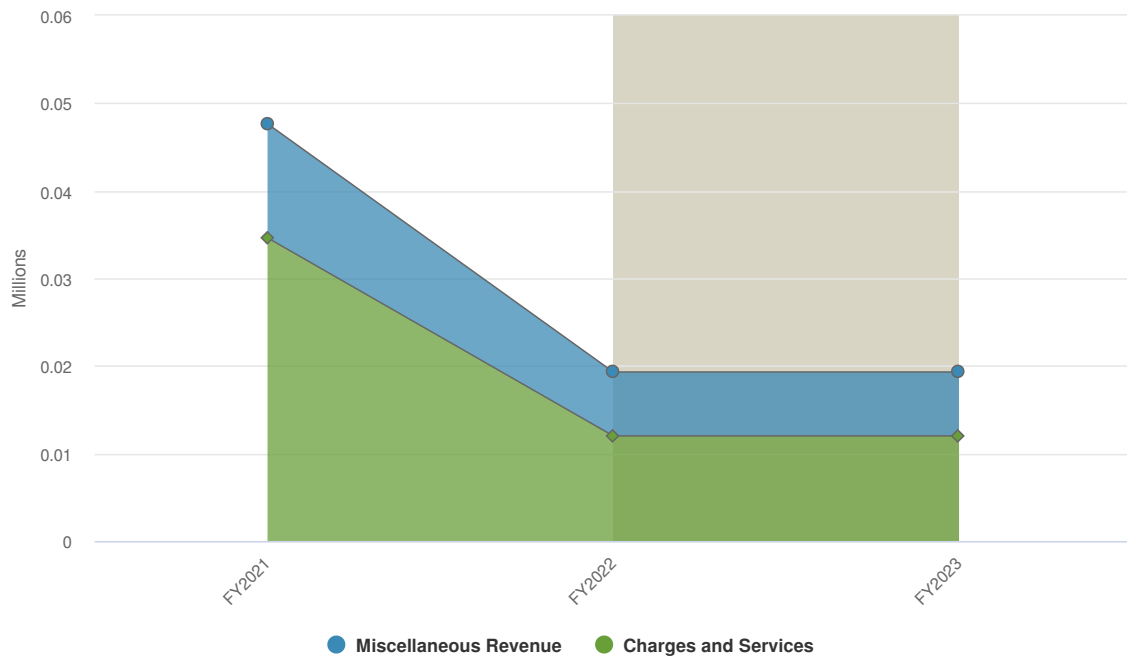


Revenues by Source

Projected 2023 Revenues by Source



### Budgeted and Historical 2023 Revenues by Source

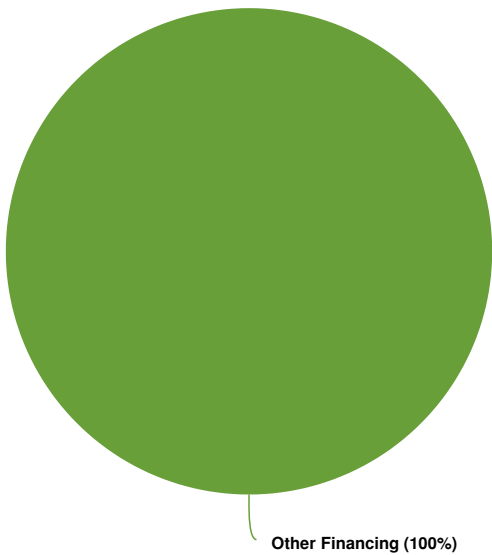


Grey background indicates budgeted figures.

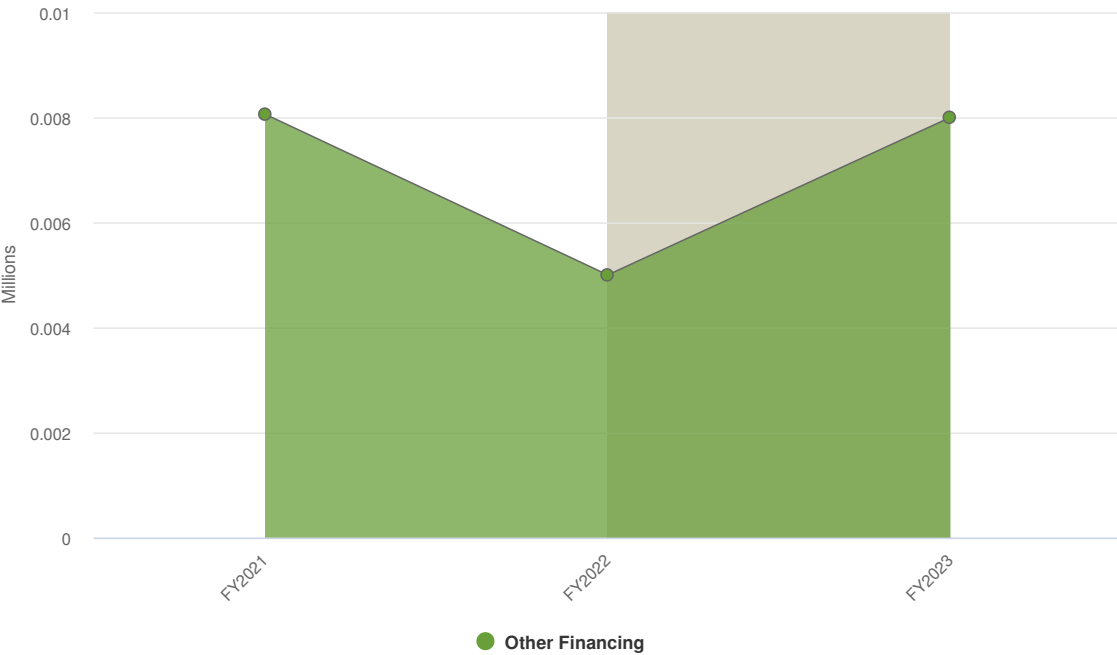
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
Revenue Source				
Charges and Services				
SALE OF LOTS (40%)	021-153-1-2700	\$34,620.00	\$12,000.00	\$12,000.00
Total Charges and Services:		\$34,620.00	\$12,000.00	\$12,000.00
Miscellaneous Revenue				
INTEREST INCOME	021-155-2-2900	\$5,670.74	\$800.00	\$800.00
INVESTMENT INCOME	021-155-2-2905	-\$706.79	\$1,500.00	\$1,500.00
TRANSFER BETWEEN BANKS	021-155-2-2990	\$8,060.00	\$5,000.00	\$5,000.00
Total Miscellaneous Revenue:		\$13,023.95	\$7,300.00	\$7,300.00
Total Revenue Source:		\$47,643.95	\$19,300.00	\$19,300.00

# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

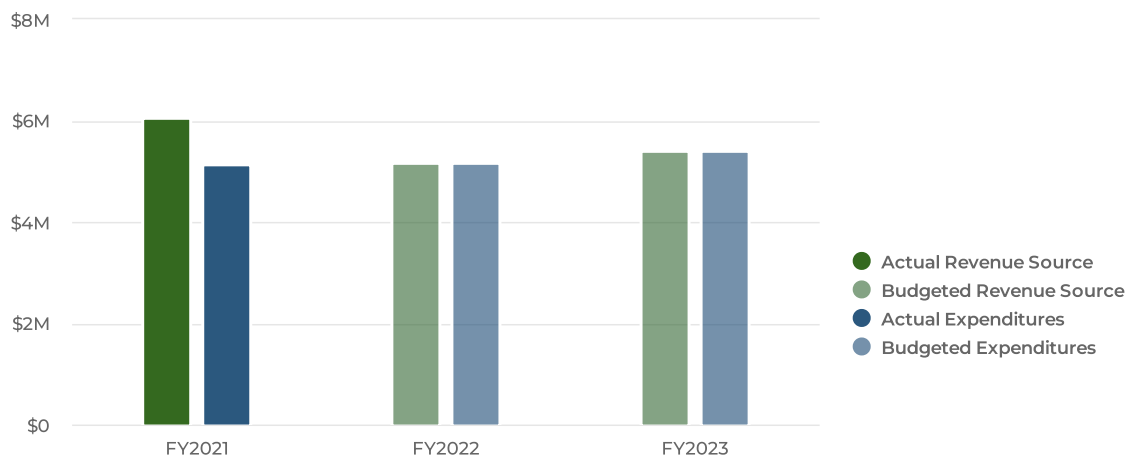


Grey background indicates budgeted figures.

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
Expense Objects				
Perpetual Care				
TRANSFER BETWEEN BANKS	021-720-3-3650-00000	\$8,060.00	\$5,000.00	\$8,000.00
Total Perpetual Care:		\$8,060.00	\$5,000.00	\$8,000.00
Total Expense Objects:		\$8,060.00	\$5,000.00	\$8,000.00

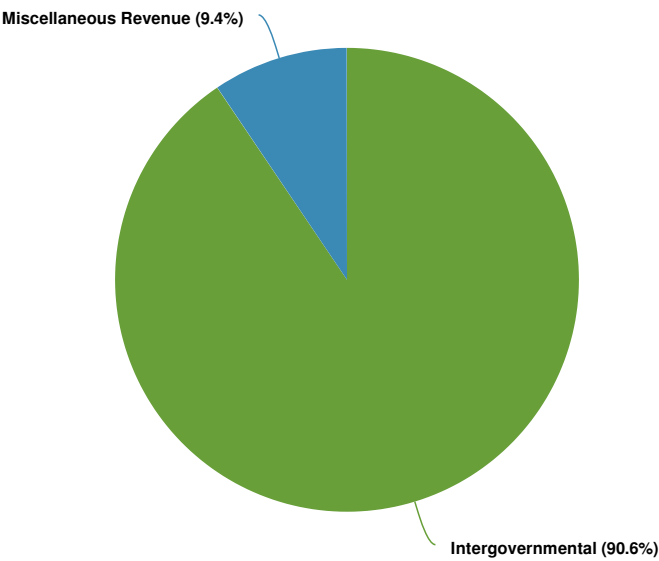
Summary

The City of Fort Morgan is projecting \$5.41M of revenue in FY2023, which represents a 4.3% increase over the prior year. Budgeted expenditures are projected to increase by 4.3% or \$224.92K to \$5.41M in FY2023.

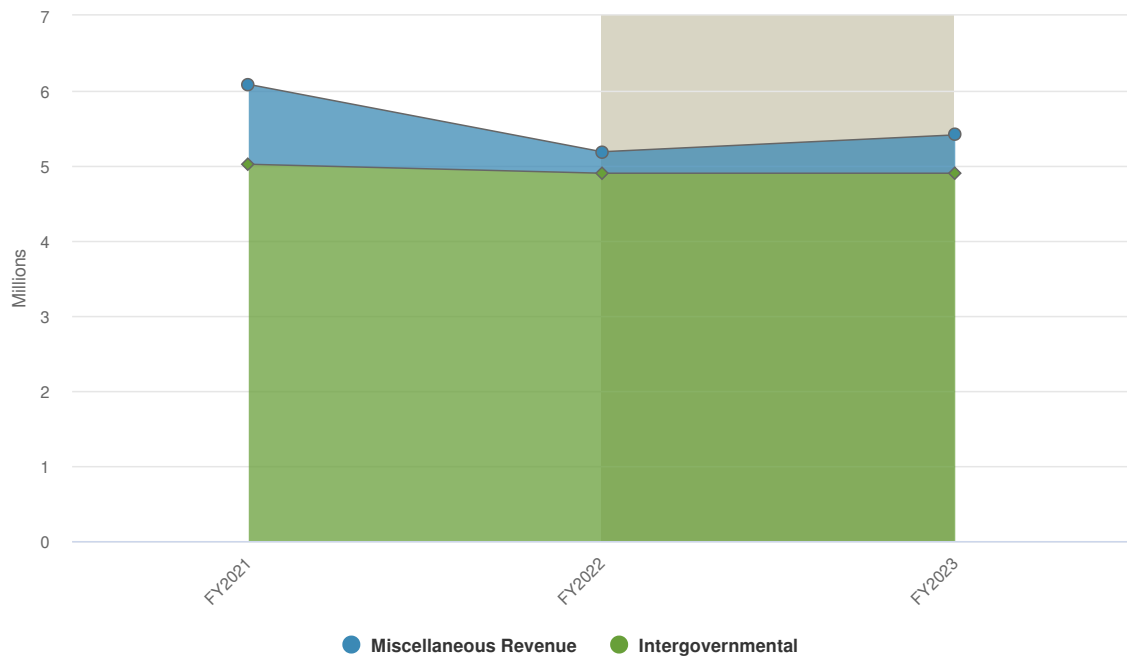


Revenues by Source

Projected 2023 Revenues by Source



### Budgeted and Historical 2023 Revenues by Source

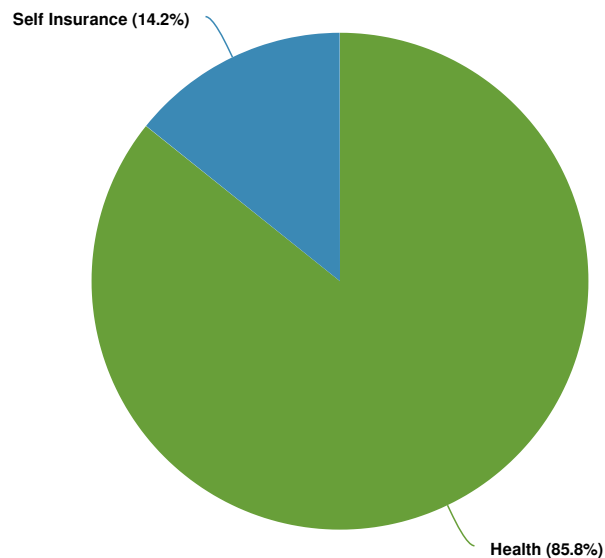


Grey background indicates budgeted figures.

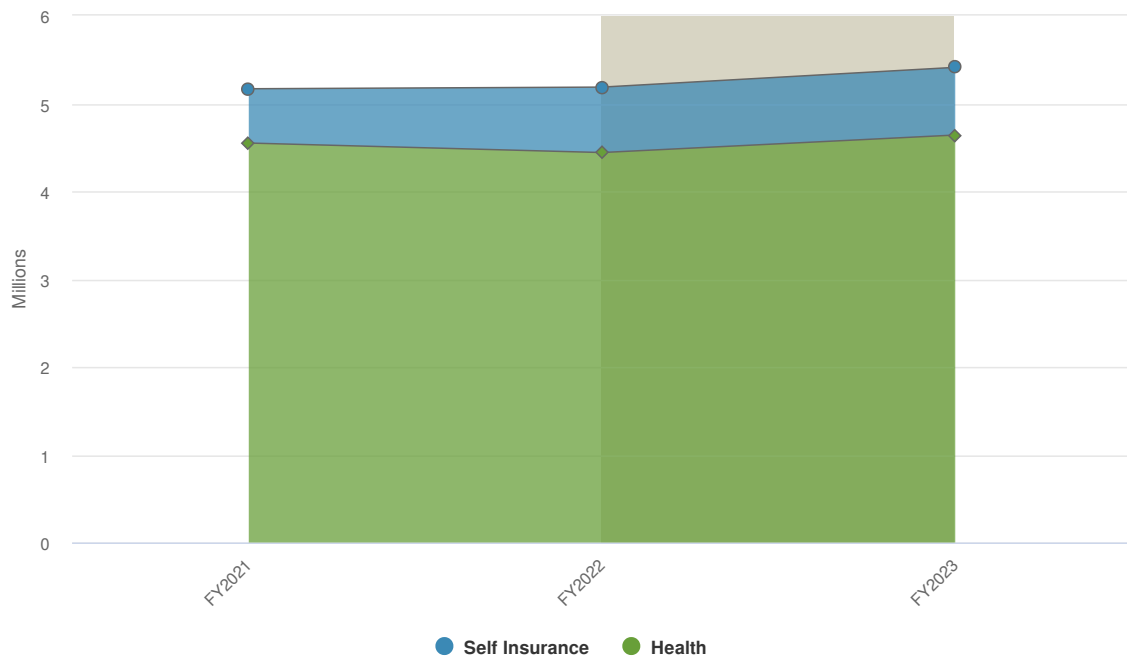
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
<b>Revenue Source</b>				
<b>Intergovernmental</b>				
PREMIUMS HEALTH CARE-DEPTS	038-152-1-2700	\$3,980,818.20	\$3,980,818.00	\$3,980,818.00
PREMIUMS HEALTH CARE-EMPLOYEES	038-152-1-2702	\$297,011.79	\$248,766.00	\$248,766.00
PREMIUMS-PROP & CASUALTY	038-152-1-2710	\$443,203.88	\$435,000.00	\$435,000.00
PREMIUMS - WORKER'S COMP	038-152-1-2720	\$225,153.74	\$185,000.00	\$185,000.00
PREMIUMS - LIFE	038-152-1-2730	\$31,449.18	\$30,410.00	\$30,410.00
PREMIUMS - DISABILITY	038-152-1-2740	\$20,000.28	\$20,000.00	\$20,000.00
PREMIUMS - COBRA	038-152-1-2750	\$21,888.63	\$0.00	\$0.00
<b>Total Intergovernmental:</b>		<b>\$5,019,525.70</b>	<b>\$4,899,994.00</b>	<b>\$4,899,994.00</b>
<b>Miscellaneous Revenue</b>				
Fund Reserves	038-155-2-2102		\$133,900.00	\$250,815.00
INTEREST INCOME	038-155-2-2900	\$2,256.99	\$7,000.00	\$5,000.00
MISCELLANEOUS	038-155-2-2940	\$155,611.40	\$20,000.00	\$50,000.00
STOP LOSS REIMBURSEMENT	038-155-2-2950	\$872,456.73	\$125,000.00	\$200,000.00
TRANSFER BETWEEN BANKS	038-155-2-2990	\$33,426.31	\$0.00	\$5,000.00
<b>Total Miscellaneous Revenue:</b>		<b>\$1,063,751.43</b>	<b>\$285,900.00</b>	<b>\$510,815.00</b>
<b>Total Revenue Source:</b>		<b>\$6,083,277.13</b>	<b>\$5,185,894.00</b>	<b>\$5,410,809.00</b>

## Expenditures by Function

### Budgeted Expenditures by Function



### Budgeted and Historical Expenditures by Function



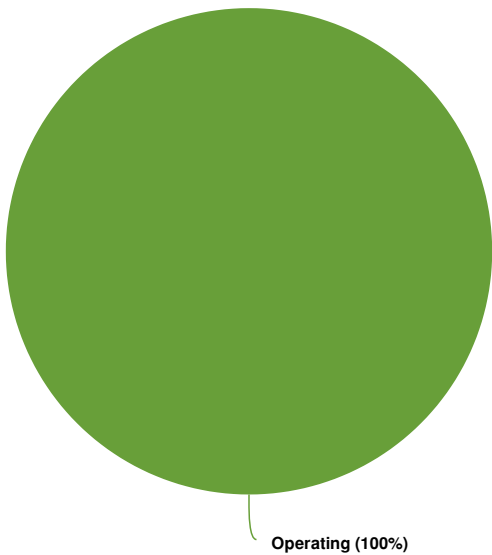
Grey background indicates budgeted figures.

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
Expenditures				
Self Insurance		\$618,161.20	\$745,200.00	\$770,725.00
Health		\$4,548,921.14	\$4,440,694.00	\$4,640,084.00
<b>Total Expenditures:</b>		<b>\$5,167,082.34</b>	<b>\$5,185,894.00</b>	<b>\$5,410,809.00</b>

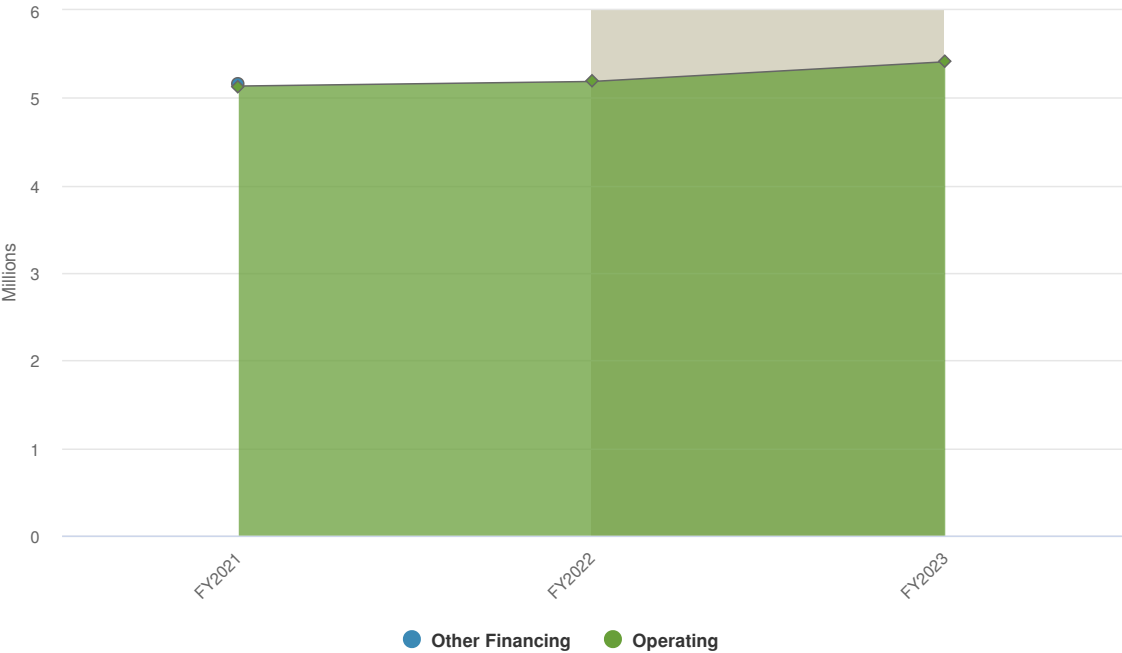


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
<b>Expense Objects</b>				
<b>Self Insurance</b>				
PROPERTY & CASUALTY	038-603-3-3210-00000	\$370,286.44	\$435,000.00	\$455,000.00
PROP & CASUALTY DEDUCTIBL	038-603-3-3220-00000	\$71,454.35	\$60,000.00	\$60,000.00
PREMIUM - AIRPORT LIAB	038-603-3-3310-00000	\$5,176.00	\$5,200.00	\$6,500.00
PREMIUM-BOILER & MACHRY	038-603-3-3320-00000	\$10,671.86	\$10,000.00	\$14,225.00
PREMIUM - WORKER'S COMP	038-603-3-3352-00000	\$121,951.27	\$185,000.00	\$185,000.00
WORKERS COMP DEDUCTIBLES	038-603-3-3353-00000	\$26,193.51	\$50,000.00	\$50,000.00
SELF INSURANCE EXPENSE	038-603-3-3560-00000	\$2,427.77	\$0.00	\$0.00
TRANSFER BETWEEN BANKS	038-603-3-3650-00000	\$10,000.00	\$0.00	\$0.00
<b>Total Self Insurance:</b>		<b>\$618,161.20</b>	<b>\$745,200.00</b>	<b>\$770,725.00</b>
<b>Health</b>				
MISCELLANEOUS	038-605-3-3295-00000	\$248.41	\$500.00	\$0.00
HEALTH CARE PROGRAM EXP	038-605-3-3353-00000	\$3,291,245.43	\$3,354,584.00	\$3,354,584.00
PREMIUM-HEALTH STOP LOSS	038-605-3-3354-00000	\$902,455.16	\$750,000.00	\$921,000.00
LIFE INSURANCE	038-605-3-3355-00000	\$32,305.60	\$30,410.00	\$40,000.00
HEALTH INS ADMIN COSTS	038-605-3-3356-00000	\$124,372.59	\$125,000.00	\$125,500.00
EMPLOYER PAID HSA	038-605-3-3358-00000	\$41,764.32	\$43,200.00	\$45,000.00
DENTAL PROGRAM EXPENSE	038-605-3-3360-00000	\$99,875.20	\$110,000.00	\$110,000.00
VOL FIREMEN-LIFE & DISBLY	038-605-3-3540-00000	\$4,688.68	\$7,000.00	\$7,000.00
SHORT TERM DISABILITY	038-605-3-3550-00000	\$28,518.49	\$20,000.00	\$37,000.00
TRANSFER BETWEEN BANKS	038-605-3-3650-00000	\$23,447.26	\$0.00	\$0.00
<b>Total Health:</b>		<b>\$4,548,921.14</b>	<b>\$4,440,694.00</b>	<b>\$4,640,084.00</b>
<b>Total Expense Objects:</b>		<b>\$5,167,082.34</b>	<b>\$5,185,894.00</b>	<b>\$5,410,809.00</b>

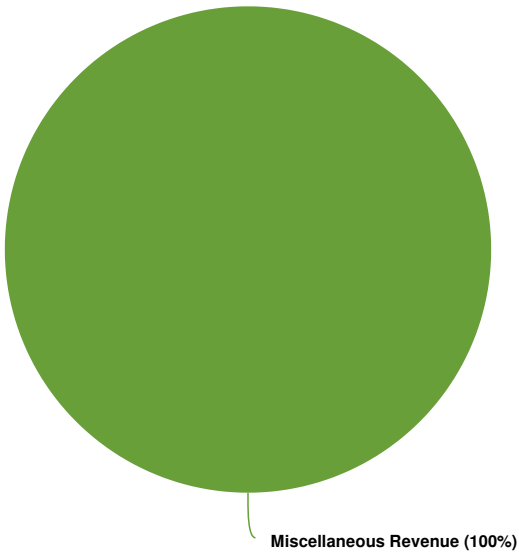
Summary

The City of Fort Morgan is projecting \$30K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$30K in FY2023.

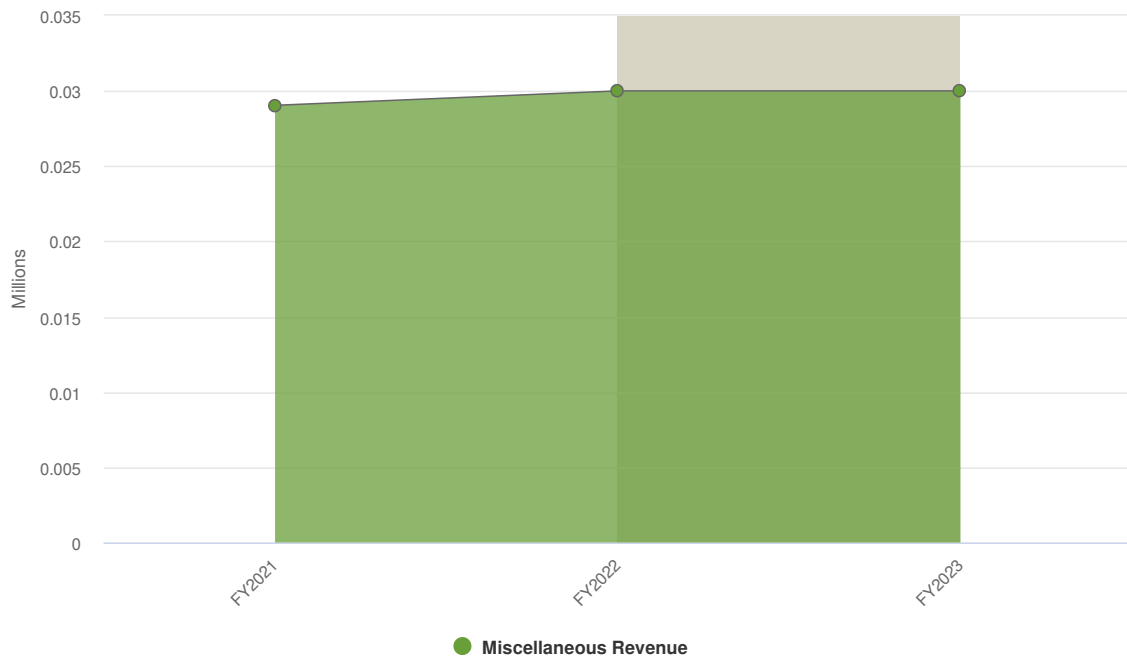


Revenues by Source

Projected 2023 Revenues by Source



### Budgeted and Historical 2023 Revenues by Source

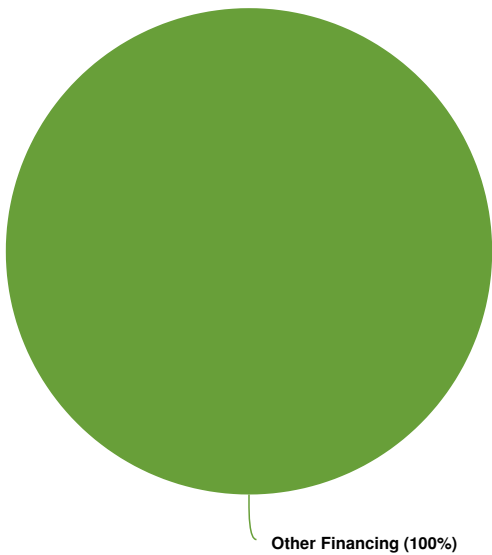


Grey background indicates budgeted figures.

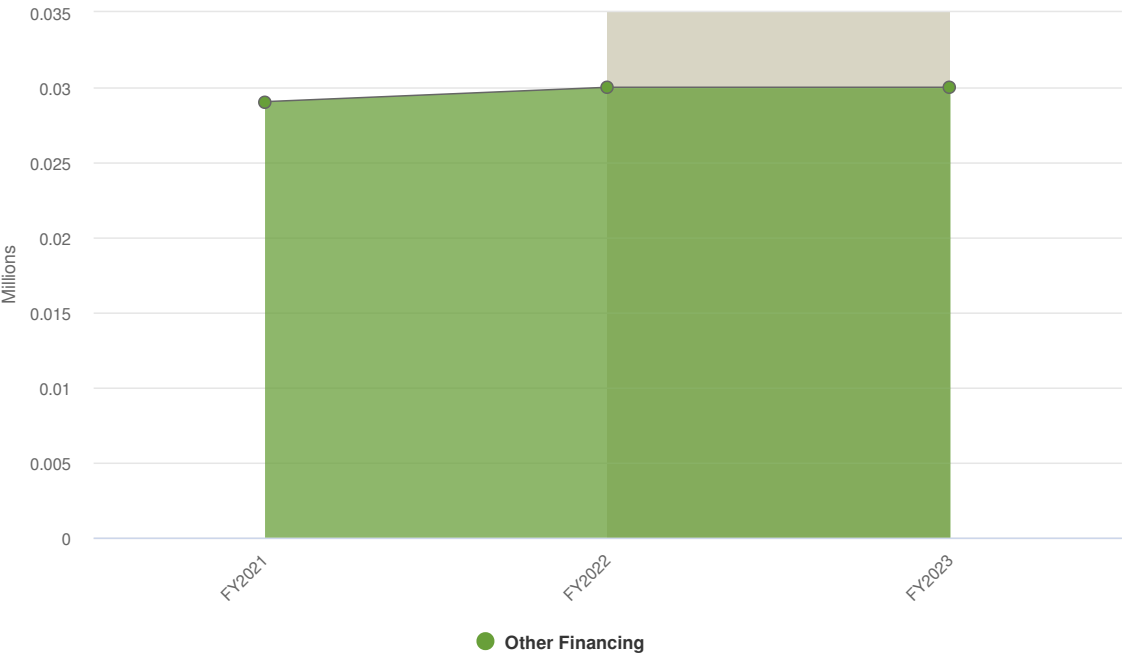
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
Revenue Source				
ASSESSMENTS	040-155-2-2920	\$29,041.32	\$30,000.00	\$30,000.00
Total Revenue Source:		\$29,041.32	\$30,000.00	\$30,000.00

# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
Expense Objects				
River Comm				
ASSESSMENTS PAID	040-772-3-3600-00000	\$29,041.32	\$30,000.00	\$30,000.00
Total River Comm:		\$29,041.32	\$30,000.00	\$30,000.00
Total Expense Objects:		\$29,041.32	\$30,000.00	\$30,000.00

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## CAPITAL IMPROVEMENTS

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# FIVE YEAR CAPITAL PLAN SUMMARY

Department	Description	2022	2023	2024	2025
General Fund General Government	City Hall Maintenance				
	City Hall Parking				
	City Hall Windows	\$ 100,000			
	City Hall HVAC	\$ 150,000			
	<b>Total for Department</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Human Resources	Recruiting/Benefits Software	\$ 50,000			
	Compensation Survey	\$ 25,000			
	Benefits Survey	\$ 15,000			
	<b>Total for Department</b>	<b>\$ 90,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Police	DIMS System with Video				
	Roof Replacement				
	Security System				
	HVAC Replacement				
	Body Worn Cameras	\$ 47,000	\$ 22,000	\$ 22,000	\$ 22,000
	Qualifying Range	\$ 200,000			
	Parking Lot Security Fencing	\$ 125,000			
	Concrete pad replacements in back lot	\$ 60,000	\$ 60,000		
	Covered Parking	\$ 50,000			
	Vehicle replacement	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
	Furniture replacement		\$ 15,000		
	Carpet replacement (east side and basement)				\$ 15,000
	In car cameras	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000
	MDT replacement		\$ 20,000	\$ 20,000	\$ 20,000
	<b>Total for Department</b>	<b>\$ 668,000</b>	<b>\$ 303,000</b>	<b>\$ 228,000</b>	<b>\$ 243,000</b>
Golf Course	Triplex Unit Replacement			\$ 45,000	
	Top Dresser				
	Pump Station Replacement	\$ 900,000			
	Beverage Cart				
	Picker Cart				
	Fairway Unit Replacement	\$ 65,000			
	Mainline Replacement		\$ 3,000,000		
	Material Storage Bunkers	\$ 50,000			

# FIVE YEAR CAPITAL PLAN SUMMARY

Department	Description	2022	2023	2024	2025
Golf Course (cont.)	Additional landscaping (Conservation Trust Fund)				
	Tee Box Construction Jr Tee's and Champ Tee's	\$ 100,000			
	Rough Unit Replacement	\$ 75,000			
	Install additional nursery green	\$ 50,000			
	Short Game Greens / Area	\$ 200,000			
	Clubhouse expansion	\$ 500,000			
	Sideminder 1" Mower Replacement		\$ 50,000		
	Heavy Duty Work Cart Replacement		\$ 45,000		
	Light Duty Tractor Replacement		\$ 50,000		
	1/2 Ton Pickup			\$ 55,000	
Cemetery	New Maintenance Shop				
	<b>Total for Department</b>	<b>\$ 1,515,000</b>	<b>\$ 425,000</b>	<b>\$ 3,145,000</b>	<b>\$ 100,000</b>
	Heavy Duty Work Cart		\$ 40,000		
	Self Propelled Fert Spreader	\$ 25,000			
	60" Mowers Replacement	\$ 72,000		\$ 50,000	
	Cemetery Roads Rebuilds				
	Backhoe Replacement	\$ 125,000			
	36" Trim Mowers Replacement	\$ 53,000			
	Snow Broom Replacement	\$ 55,000			
	2 Columbarium Niches	\$ 60,000			
Library Museum	Memory Gardens Shop Addition		\$ 200,000		
	LED lighting			\$ 250,000	
	Large Turf Sprayer w/gps 40-80 booms				
	<b>Total for Department</b>	<b>\$ 97,000</b>	<b>\$ 293,000</b>	<b>\$ 240,000</b>	<b>\$ 300,000</b>
	Children's Library Furniture				
	Remodel Project - Fencing and Meeting Room	\$ 25,000			
	Public Restroom Renovation		\$ 50,000		
	Replace Ceiling Tiles and Light Fixtures			\$ 60,000	
	Museum Storage Renovation				\$ 15,000
	HVAC System Replacement	\$ 30,000	\$ 90,000		
Pool	<b>Total for Department</b>	<b>\$ 55,000</b>	<b>\$ 140,000</b>	<b>\$ 60,000</b>	<b>\$ 15,000</b>
	Pool Cover				
	Replace Slide	\$ 35,000			
	Repair leak	\$ 25,000			



# FIVE YEAR CAPITAL PLAN SUMMARY

Department	Description	2022	2023	2024	2025
	Replace boiler	\$ 50,000			
	New Pool House - ADA Compliance		\$ 500,000		
	Resurface pool		\$ 100,000		
	<b>Total for Department</b>	<b>\$ 110,000</b>	<b>\$ -</b>	<b>\$ 600,000</b>	<b>\$ -</b>
<b>Recreation</b>					
	Soccer Fields (Conservation Trust Fund)				
	Storage Building for Field A & B (Conservation Trust Fund)		\$ 75,000		
	Activity Traveler Mini Bus				
	<b>Total for Department</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Parks</b>					
	Tractor Replacement	\$ 80,000			
	Spray Cart				
	ADA Playground (Conservation Trust)				
	Wide Area Mower	\$ 145,000	\$ 120,000		
	Skid Steer	\$ 90,000			
	1-ton 4x4 dump truck	\$ 75,000			
	Work Cart	\$ 15,000			
	Snow Broom	\$ 55,000	\$ 59,000		
	City Park Welcome Sign / Digital Info Sign / Public Art	\$ 50,000			
	Pickup Replacement			\$ 88,000	
	Grapple Truck for Tree Removal	\$ 475,000			
	Sand Pro for Ball fields	\$ 30,000			
	Turf Vac	\$ 50,000			
	Top Dresser	\$ 43,000			
	Playground Replacements	\$ 100,000	\$ 60,000		
	Work Cart		\$ 18,000		
	Repaving Roads at Riverside				
	<b>Total for Department</b>	<b>\$ 430,000</b>	<b>\$ 778,000</b>	<b>\$ 257,000</b>	<b>\$ 88,000</b>
<b>Fire Department</b>					
	Save for Ladder Truck	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
	Save for Engine	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
	SCBA Replacement	\$ 15,000	\$ 25,000	\$ 25,000	\$ 25,000
	Fire Marshal Vehicle Replacement		\$ 45,000		
	HVAC replacement				
	Hose Washer Replacement	\$ -			

# FIVE YEAR CAPITAL PLAN SUMMARY

Department	Description	2022	2023	2024	2025
	Training Facility Expansion	\$ 150,000			
	<b>Total for Department</b>	<b>\$ 415,000</b>	<b>\$ 320,000</b>	<b>\$ 275,000</b>	<b>\$ 275,000</b>
<b>Planning and Zoning</b>					
	New roof	\$ 100,000			
	New HVAC units				
	Paint building exterior		\$ 50,000		
	<b>Total for Department</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>
<b>Building Maintenance</b>					
	Replace pickup	\$ 60,000			
	<b>Total for Department</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Streets</b>					
	Strictly for Streets	\$ 2,750,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
	Street Maintenance	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000
	Broom sweeper				
	Broom sweeper w/ vac				
	Dump truck - 8yd w/ sander		\$ 250,000		
	Air compressor	\$ 30,000			
	Backhoe	\$ 200,000			
	Snow plow for loader	\$ 50,000			
	Leaf vac trailer	\$ 110,000			
	Vac sweeper		\$ 300,000		
	Skid steer loader		\$ 55,000		
	Shop compressor		\$ 12,000		
	Replace dump truck			\$ 230,000	
	Pickup			\$ 75,000	
	Storage shed - traffic control devices			\$ 70,000	
	Replace traffic light - Railroad & Sherman				\$ 400,000
	Replace railroad crossing on Main St	\$ 150,000			
	North State Street construction				\$ 500,000
	CP Linda/Bijou Infrastructure		\$ 1,300,000		
	Beaver Avenue Construction (final piece)	\$ 1,000,000			
	Pointe Village/CP North Infrastructure construction	\$ 1,300,000			
	<b>Total for Department</b>	<b>\$ 6,490,000</b>	<b>\$ 5,817,000</b>	<b>\$ 4,275,000</b>	<b>\$ 4,800,000</b>
<b>Airport</b>					
	Replac AWOS				

# FIVE YEAR CAPITAL PLAN SUMMARY

Department	Description	2022	2023	2024	2025
Economic Development	Runway sealing				
	Replace hanger door				
	Hanger Design	\$ 250,000			
	Water/Electric upgrades	\$ 100,000			
Total for Department		\$ 250,000	\$ 100,000	\$ -	\$ -
Economic Development	New Website				
	Total for Department				
Total General Fund		\$ 10,370,000	\$ 8,411,000	\$ 9,130,000	\$ 5,821,000
Fieldhouse Loan		\$ 733,000	\$ 735,000	\$ 735,000	\$ 735,000
Total with Loan Payments		\$ 11,103,000	\$ 9,146,000	\$ 9,865,000	\$ 6,556,000
Enterprise Funds					
Gas	New pickup	\$ 75,000	\$ 75,000		
	New Air Compressor			\$ 50,000	
	New Potholer				
Total for Department		\$ -	\$ 75,000	\$ 75,000	\$ 50,000
Electric	Electric Transformers	\$ 200,000			
	Electric Underground Conductors	\$ 35,000			
	Engineering for substation replacement		\$ 100,000		\$ 100,000
	New digger truck	\$ 270,000			
	New pickup w/ dump bed				
	Line rebuild - west tie west substation				
	New Christmas Decorations				
	New trencher	\$ 200,000			
	Mini-excavator	\$ -	\$ 60,000		
	Transformer replacement - West sub	\$ 1,500,000			
	Underground conversion - Sherman street feeder	\$ 400,000			
	Feeder bay additions - East sub	\$ -	\$ 500,000		
	Backyard machine		\$ 200,000		
	New boring machine		\$ 260,000		
	Smart metering		\$ 500,000		
	Transformer replacement - Henderson sub			\$ 1,500,000	
	New bucket truck				\$ 250,000
	Building extension w/ offices	\$ 750,000			

# FIVE YEAR CAPITAL PLAN SUMMARY

Department	Description	2022	2023	2024	2025
	New storage yard fence	\$ 40,000			
	Strage yard auto gate	\$ 21,000			
	Replace parking lot at Complex		\$ 600,000		
	New structures - hail and U/V protection (multi depart)			\$ 200,000	
	Engineering and Excel Substation Transformer replacement				
	Pickup replace				
	Replace roof top units - Complex				\$ 250,000
Total for Department		\$ 3,416,000	\$ 2,160,000	\$ 1,760,000	\$ 600,000
Information Technology	Computer Replacements/Upgrades		\$ 50,000		\$ 50,000
	Office 365 G1 / G3	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
	Azure Active Directory P1	\$ 30,000	\$ 15,000	\$ 15,000	\$ 15,000
	Network Switches / fiber interlinks		\$ 50,000		
	Phone PBX / Desk phones	\$ 80,000			
	Servers		\$ 20,000	\$ 20,000	
Total for Department		\$ 150,000	\$ 175,000	\$ 75,000	\$ 105,000
Water Distribution	Water main replacement	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000
	New pickup	\$ 85,000	\$ 55,000		
	Fill station	\$ 65,000			
	Aug Pond work	\$ 100,000			
	SH52 Waterline upgrade	\$ 300,000			
	Water tower engineering		\$ 100,000		
Total for Department		\$ 1,250,000	\$ 855,000	\$ 700,000	\$ 700,000
Sewer Collection	Sewer man replacement	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000
	Jet truck reserve	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
	CentrePointe Infrastructure	\$ -			
	Liftstation rehab	\$ 75,000			
Total for Department		\$ 710,000	\$ 635,000	\$ 635,000	\$ 635,000
Wastewater Treatment	Secondary clarifier improvements	\$ -			
	Aeration basin improvements	\$ 400,000			
	Pre-anoxic improvements	\$ 500,000		\$ 500,000	
	Engineering		\$ 5,400,000		
	Additional secondary treatment capacity			\$ 600,000	
	RAS WAS SCUM pump improvements			\$ 250,000	
	Digester blower improvements			\$ 300,000	

# FIVE YEAR CAPITAL PLAN SUMMARY

Department	Description	2022	2023	2024	2025
	Phosphorus removal				\$ 3,350,000
	<b>Total for Department</b>	\$ 900,000	\$ 5,400,000	\$ 1,650,000	\$ 3,350,000
<b>Water Treatment</b>	Replace rooftop unit	\$ 70,000			
	Engineering	\$ 100,000			\$ 250,000
	Tractor and mower	\$ 90,000			
	New TOC analyzer	\$ 40,000			
	Reservoir dredging		\$ 750,000		
	Repave parking lot				
	PLC upgrades			\$ 250,000	
	NISP	\$ 2,241,000	\$ 1,413,000		
	<b>Total for Department</b>	\$ 2,541,000	\$ 2,163,000	\$ 250,000	\$ 250,000
<b>Sanitation</b>	Replace trash truck 2020	\$ 225,000			
	Replace Trash Truck 2021	\$ 245,000			
	Replace trash containers	\$ 80,000	\$ 40,000	\$ 40,000	\$ 40,000
	<b>Total for Department</b>	\$ 550,000	\$ 40,000	\$ 40,000	\$ 40,000
	<b>Total Enterprise Funds</b>	\$ 9,517,000	\$ 11,503,000	\$ 5,185,000	\$ 5,730,000
	<b>Total Capital</b>	\$ 19,887,000	\$ 19,914,000	\$ 14,315,000	\$ 11,551,000



**LEASE-PURCHASE SUPPLEMENTAL SCHEDULE TO THE  
ADOPTED BUDGET**  
(Pursuant to 29-1-103(3)(d), C.R.S.)  
**2023 Budget Year**

The Supplemental Schedule must present information separately for all lease-purchase agreements involving real property and all lease-purchase agreements for non-real property.

**I. REAL PROPERTY LEASE-PURCHASE AGREEMENTS:**

**Description of Real Property Lease-Purchase(s):** Fieldhouse

**Date of Lease-Purchase Agreement(s):** April 28, 2020

	<u>Amount</u>
Total amount to be expended for all Real Property Lease-Purchase Agreements in Budget Year:	<u>\$733,000</u>
Total maximum payment liability for all Real Property Lease-Purchase Agreements over the entire term of all such agreements, including all optional renewal terms:	<u>\$11,399,966</u>

**II. ALL LEASE-PURCHASE AGREEMENTS NO INVOLVING REAL PROPERTY:**  
Not applicable

PEOPLE • PARTNERSHIP • PROGRESS

City Hall 110 Main St. (970) 542-3960 • City Hall Annex 100 Main St. (970) 542-3977  
City Complex 710 E. Railroad Ave. (970) 542-3900 • Utility Billing 710 E. Railroad Ave. (970) 867-4350

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# APPENDIX

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# Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs--are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.

**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.



**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Purchased Services:** The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.