ONE CITY ONE MISSION

CITY OF CRESTVIEW

CITY COUNCIL

POWERING PARTNERSHIPS

CITY COUNCIL FIRST BUDGET HEARING AGENDA
September 13, 2022
5:15 p.m.
Council Chambers

The Public is invited to view our meetings on the City of Crestview Live stream at https://www.cityofcrestview.org or the City of Crestview Facebook Page. You may submit questions on any agenda item in advance (by 3:00 p.m. the day of the meeting) to cityclerk@cityofcrestview.org.

1. Call to Order

2. Pledge of Allegiance

3. Open Policy Making and Legislative Session

4. Approve Agenda

5. Public Hearings/Resolutions for Tentative Millage and Budget

5.1. Resolution 2022-25 Adopting the FY22/23 Tentative Millage Rate

5.2. Resolution 2022-26 Adopting the tentative FY22/23 Budget

6. Comments from the Mayor and Council

7. Comments from the Audience

8. Adjournment

The Presentations section is for items that were submitted by a citizen or group of Citizens no later than the Wednesday 2 weeks prior to the meeting to the Clerk's office for approval. These items will be scheduled under the section titles Presentations and Reports. Supporting documents must be submitted at this time to be on the regular agenda. All Action Items are for staff and elected officials only and must be submitted for approval no later than the Wednesday 10 days prior to the meeting. Those not listed on the regular agenda who wish to address the council should fill out a yellow card. The card must be submitted to the City Clerk. Speaking time should be three minutes or less, large groups may designate a spokesperson. All remarks should be addressed to the Council as a whole and not to individual members. All meeting procedures are outlined in the Meeting Rules and Procedures brochure available outside the Chambers. Florida Statute 286.0105. Notices of meetings and hearings must advise that a record is required to appeal. Each board, commission, or agency of this state or of any political subdivision thereof shall include in the notice of any meeting or hearing, if notice of the meeting or hearing is required, of such board, commission, or agency, conspicuously on such notice, the advice that, if a person decides to appeal any decision made by the board, agency, or commission with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. The requirements of this section do not apply to the notice provided in s. 200.065(3). In accordance with Section 286.26, F.S., persons with disabilities needing special accommodations, please contact Maryanne Schrader, City Clerk at cityclerk@cityofcrestview.org or 850-628-1560 option2 within 48 hours of the scheduled meeting.

CITY OF CRESTVIEW

Item # 5.1.

Staff Report

CITY COUNCIL MEETING DATE: September 13, 2022
TYPE OF AGENDA ITEM: Resolution

TO:	Mayor and City Council
CC:	City Manager, City Clerk, Staff and Attorney
FROM:	Gina Toussaint, Finance Director
DATE:	9/7/2022
SUBJECT:	Resolution 2022-25 Adopting the FY22/23 Tentative Millage Rate

BACKGROUND:

The City has 65 to 80 days from the date of setting the proposed millage rate to hold a public hearing on its adoption as the tentative millage rate as required by Florida Statute 200.065.

DISCUSSION:

The proposed millage rate for Truth in Millage (TRIM) was set at 6.8466 by the City Council at the July 20, 2022 Budget Workshop and has been certified by the County Property Appraiser as having a gross taxable value for operating purposes not exempt from taxation with Okaloosa County of $1,625,139,305.

TRIM Provides a very specific timetable as set by Florida Statutes for tentative millage adoption. If compliance with the specified timeframe is not met, the rolled-back rate of 6.2274 will apply, resulting in ad valorem tax collections equal to the prior year.

Adoption for the Final Levying of Millage is scheduled for September 26, 2022 at 5:15 p.m.

GOALS & OBJECTIVES

This item is consistent with the goals in A New View Strategic Plan 2020 as follows;
Foundational- these are the areas of focus that make up the necessary foundation of a successful local government.
Financial Sustainability- Achieve long term financial sustainability

Organizational Capacity, Effectiveness & Efficiency- To efficiently & effectively provide the highest quality of public services

Infrastructure- Satisfy current and future infrastructure needs

Communication- To engage, inform and educate public and staff

Quality of Life- these areas focus on the overall experience when provided by the city.
Community Character- Promote desirable growth with a hometown atmosphere

Safety- Ensure the continuous safety of citizens and visitors

Mobility- Provide safe, efficient and accessible means for mobility

Opportunity- Promote an environment that encourages economic and educational opportunity

Play- Expand recreational and entertainment activities within the City

Community Culture- Develop a specific identity for Crestview

FINANCIAL IMPACT

No effect on the current budget. Our current millage rate is 6.9466. Any increase in revenues will be determined by the property values.

This will determine the ad valorem taxes received for the fiscal year 2023.

RECOMMENDED ACTION

Staff respectfully requests that Council adopt Resolution 2022-25, adopting the tentative millage rate at 6.8466 for the fiscal year 2023.

Attachments

1. Resolution 2022-25 Adoption of the Tentitive Levying of the Millage Rate FY23

RESOLUTION 2022 - 25

A RESOLUTION OF THE CITY OF CRESTVIEW, FLORIDA, ADOPTING THE TENTATIVE LEVYING OF A MILLAGE OF 6.8466 FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, The City of Crestview of Okaloosa County Florida on September 13, 2022, adopted the Fiscal Year Tentative Millage Rate following a Public Hearing, as required by Florida Statute 200.065; and

WHEREAS, The City of Crestview of Okaloosa County, Florida, held a Public Hearing, as required by Florida Statute 200.065; and

WHEREAS, The gross taxable value for operating purposes not exempt from taxation within Okaloosa County has been certified by the County Property Appraiser to the City of Crestview as $1,625,139,305; and

WHEREAS, all other legal requirements have been met.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Crestview of Okaloosa County, Florida that:

The Fiscal Year 2023 operating millage rate is 6.8466, which is more than the rolled-back rate of 6.2274 by 9.94%.

PASSED AND ADOPTED this 13th day of September 2022.

____

JB Whitten, Mayor

ATTEST:

____

Maryanne Schrader, City Clerk

CITY OF CRESTVIEW

Item # 5.2.

Staff Report

CITY COUNCIL MEETING DATE: September 13, 2022
TYPE OF AGENDA ITEM: Resolution

TO:	Mayor and City Council
CC:	City Manager, City Clerk, Staff and Attorney
FROM:	Gina Toussaint, Finance Director
DATE:	9/7/2022
SUBJECT:	Resolution 2022-26 Adopting the tentative FY22/23 Budget

BACKGROUND:

The City has 65 to 80 days from the date of setting the proposed millage rate to hold a public hearing on the adoption of the tentative budget as required by Florida Statute 200.065.

DISCUSSION:

The proposed millage rate for Truth in Millage (TRIM) was set by City Council at the July 20, 2022 budget workshop and has been certified by the County Property Appraiser.

In a special budget workshop held on August 22, 2022, the proposed budget was presented to the Council projecting appropriations and revenue estimates for Fiscal Year 2023. The presentations at the July 20th and the August 22nd workshops provided such information as departmental expenditures, capital projects, proposed new positions and cash carry forward, etc.

At the direction of the City Council, staff moved forward with the budget adoption process.

TRIM provides a very specific timetable as set by Florida Statutes for tentative budget adoption. If compliance with specified time frames is not met, the millage rolled-back rate of 6.2274 will apply, resulting in ad valorem tax collections equal to the prior year.

Adoption for the Final Budget is scheduled for September 26, 2022 at 5:15 p.m.

GOALS & OBJECTIVES

This item is consistent with the goals in A New View Strategic Plan 2020 as follows;
Foundational- these are the areas of focus that make up the necessary foundation of a successful local government.
Financial Sustainability- Achieve long term financial sustainability

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Infrastructure- Satisfy current and future infrastructure needs

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Quality of Life- these areas focus on the overall experience when provided by the city.
Community Character- Promote desirable growth with a hometown atmosphere

Safety- Ensure the continuous safety of citizens and visitors

Mobility- Provide safe, efficient and accessible means for mobility

Opportunity- Promote an environment that encourages economic and educational opportunity

Play- Expand recreational and entertainment activities within the City

Community Culture- Develop a specific identity for Crestview

FINANCIAL IMPACT

No effect on the current budget. This budget will be in effect for the fiscal year 2023.

RECOMMENDED ACTION

Staff respectfully requests that Council adopt Resolution 2022-26, adopting the tentative budget of $62,457,308 for the fiscal year 2023.

Attachments

1. FY2023 Tentative Budget
2. Resolution 2022-26 Adoption of the Tentative Budget FY23

Fund Balance (Cash) June 30, 2022

	General Fund	Building & Permitting Special Revenue	CDBG	Debt Service Fund	Capital Improvements	Utility Fund	Sanitation Fund	Storm Water	LETF Fund	Escrow Fund	CRA Fund	Investment Fund	Total
Pooled Cash as of 3/31/2022													
TOTAL POOLED CASH AT 6/30/2022	$ 21,082,166	$ 1,177,381	$ (44,059)	$ 240,414	$ (693,089)	$ 8,670,595	$ 3,239,588	$ 153,801	$ 2,205	$ 2,913	$ 11,772	$ -	$ 33,843,687
Restricted Balances:													
Discretionary Sales Tax (1/2 Cent)	3,217,434												3,217,434
Traffic Impact Fees	210,613												210,613
Customer Deposits--Facility Rentals	42,990												42,990
Reserved by Council (Gulf Power)	433,434												433,434
Fire Department Reserve													-
FD Educational Monies (in 2021 Budget)													-
Parks Reserve	65,000												65,000
Recreational Fees	96,567												96,567
Tree Replacement	6,600												6,600
Magnolia Creek Funding Commitment	41,000												41,000
Public Safety Impact Fees - Residential	67,400												67,400
Public Safety Impact Fees - Commercial													-
Debt Service				123,148									123,148
Public Impact Fees				48,020									48,020
Impact Fees - Water						1,413,771							1,413,771
Impact Fees - Sewer													-
Annual Sewer Impact Fees						24,010							24,010
State Revolving Fund													-
RRI Fund--15/16 W&S Bonds						250,000							250,000
Customer Deposits--Utility Billing						850,724							850,724
Reserve Policy Funding	5,321,775	600,000				1,500,000	$ 2,628,120						10,049,895
Replacement and Renewal						500,000							500,000
ARPA						1,598,367							1,598,367
Total Restricted Balances	**$ 9,502,813**	**$ 600,000**	**$ -**	**$ 171,168**	**$ -**	**$ 6,136,872**	**$ 2,628,120**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 19,038,973**
Unrestricted Operating as of 6/30/2022	**$ 11,579,353**	**$ 577,381**	**$ (44,059)**	**$ 69,246**	**$ (693,089)**	**$ 2,533,723**	**$ 611,468**	**$ 153,801**	**$ 2,205**	**$ 2,913**	**$ 11,772**	**$ -**	**$ 14,804,714**

Fund Balance (Cash) June 30, 2022 (Continued)

	General Fund	Building & Permitting Special Revenue	CDBG	Debt Service Fund	Capital Improvements	Utility Fund	Sanitation Fund	Storm Water	LETF Fund	Escrow Fund	CRA Fund	Investment Fund	Total
Other Cash Accounts as of 6/30/2022													
Unrestricted:													
Red Light Camera	38,636												38,636
General Fund SBA												660,276	660,276
Utility Fund SBA												99,809	99,809
Money Market Account											899,232		899,232
Other Unrestricted Cash Balances	**$ 38,636**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 899,232**	**$ 760,085**	**$ 1,697,953**
Restricted:													
Reserve				141,056									141,056
Sinking	1,194,113			218,999		329,424							1,742,536
Federal Forfeitures									288				288
Flex	19,319												19,319
Utility Fund Customer Deposits												260,499	260,499
Escrow Fund (Library Donor)										53,125			53,125
Other Restricted Cash Balances	**$ 1,213,432**	**$ -**	**$ -**	**$ 360,055**	**$ -**	**$ 329,424**	**$ -**	**$ -**	**$ 288**	**$ 53,125**	**$ -**	**$ 260,499**	**$ 2,216,824**
TOTAL OTHER CASH AT 6/30/2022	**$ 1,252,068**	**$ -**	**$ -**	**$ 360,055**	**$ -**	**$ 329,424**	**$ -**	**$ -**	**$ 288**	**$ 53,125**	**$ 899,232**	**$ 1,020,584**	**$ 3,914,776**
TOTAL CASH AT 6/30/2022	$ 22,334,233	$ 1,177,381	$ (44,059)	$ 600,469	$ (693,089)	$ 9,000,019	$ 3,239,588	$ 153,801	$ 2,493	$ 56,038	$ 911,004	$ 1,020,584	$ 37,758,463
Unrestricted Cash as of 6/30/2022	$ 11,617,989	$ 577,381	$ (44,059)	$ 69,246	$ (693,089)	$ 2,533,723	$ 611,468	$ 153,801	$ 2,205	$ 2,913	$ 911,004	$ 760,085	$ 16,502,667

Fund Balance (Cash) June 30, 2022 (Continued)

	General Fund	Building & Permitting Special Revenue	CDBG	Debt Service Fund	Capital Improvements	Utility Fund	Sanitation Fund	Storm Water	LETF Fund	Escrow Fund	CRA Fund	Investment Fund	Total
Fund Balance (Cash) Projections for 6/30/2022													
Unrestricted Cash as of 6/30/2022	$ 11,617,989	$ 577,381	$ (44,059)	$ 69,246	$ (693,089)	$ 2,533,723	$ 611,468	$ 153,801	$ 2,205	$ 2,913	$ 911,004	$ 760,085	$ 16,502,667
Other Projected Expenditures													
Crestview Commons / Hospital Drive	(997,000)												(997,000)
Street Resurfacing	(209,525)												(209,525)
Foxwood Septic to Sewer						(2,142,091)							(2,142,091)
Arena Road Water Tank						(2,750,000)							(2,750,000)
Biosolids Handling						(4,625,227)							(4,625,227)
RIB 6 Planning, Design & Construction						(3,898,900)							(3,898,900)
Other Projected Funding Sources													
Biosolids Handling SRF						5,100,000							5,100,000
RIB 6 Planning, Design & Construction						3,898,900							3,898,900
Property purchase for sewer expansion - 1/2 sales tax						495,000							495,000
ARPA						1,936,085							1,936,085
EST. UNRE. FUND BALANCE (CASH) AT 6/30/2022	**$ 10,411,464**	**$ 577,381**	**$ (44,059)**	**$ 69,246**	**$ (693,089)**	**$ 547,490**	**$ 611,468**	**$ 153,801**	**$ 2,205**	**$ 2,913**	**$ 911,004**	**$ 760,085**	**$ 13,309,909**
Unrestricted Fund Balance (Cash)	**$ 10,411,464**	**$ 577,381**	**$ (44,059)**	**$ 69,246**	**$ (693,089)**	**$ 547,490**	**$ 611,468**	**$ 153,801**	**$ 2,205**	**$ 2,913**	**$ 911,004**	**$ 760,085**	**$ 13,309,909**
Unused CARES Money included in unrestricted cash	$ 1,805,495												$1,805,495

2023 City of Crestview Budget Summary

Division	Revenue	Carry Forward/ Reserve/ Restricted	Grants & Aide	Debt Proceeds	From Restricted Funding Source	Personnel Expenses	Operating Expenses	Capital Expenses	Debt Contingency Transfers	Total
General Fund Summary										
0012- Mayor	$ -	$ -	$ -	$ -	$ -	$ 86,767	$ 10,097	$ -	$ -	$ (96,864)
0213-Clerk	$ -	$ -	$ -	$ -	$ -	$ 146,568	$ 53,660	$ -	$ -	$ (200,228)
0311-G&A	$ 21,699,443	$ 2,575,178	$ -	$ -	$ 1,454,002	$ 81,773	$ 609,660	$ 549,088	$ 2,314,265	$ 22,173,837
0412-City Manager	$ -	$ -	$ -	$ -	$ -	$ 286,101	$ 30,159	$ 5,816	$ -	$ (322,076)
0413-Human Resources	$ -	$ -	$ -	$ -	$ -	$ 264,190	$ 108,250	$ -	$ -	$ (372,440)
0416- Information Tech	$ -	$ -	$ -	$ -	$ -	$ 280,378	$ 613,546	$ 13,536	$ -	$ (907,460)
0419-Public Info Officer	$ -	$ -	$ -	$ -	$ -	$ 149,715	$ 19,204	$ -	$ -	$ (168,919)
0420-Special Events	$ 12,000	$ -	$ -	$ -	$ -	$ 64,206	$ 44,250	$ -	$ -	$ (96,456)
0510-PS Administration	$ -	$ -	$ -	$ -	$ -	$ 241,298	$ 113,451	$ 154,936	$ -	$ (509,685)
001-0610-Fleet	$ -	$ -	$ -	$ -	$ -	$ 231,532	$ 59,643	$ 6,795	$ -	$ (297,970)
001-0721-Police	$ 296,100	$ -	$ -	$ -	$ 4,000	$ 5,344,360	$ 1,094,942	$ 399,056	$ -	$ (6,538,258)
001-0822-Fire	$ 10,950	$ -	$ -	$ -	$ 261,885	$ 4,731,633	$ 486,238	$ 6,852	$ 261,885	$ (5,213,773)
001-0829 Dispatch	$ -	$ -	$ -	$ -	$ -	$ 1,064,031	$ 137,523	$ -	$ -	$ (1,201,554)
001-1141-Streets	$ 548,019	$ -	$ -	$ -	$ 834,656	$ 894,741	$ 739,852	$ 1,239,414	$ -	$ (1,491,332)
001-1142-1/2 Sales Tax	$ -	$ -	$ -	$ -	$ 3,308,115	$ -	$ -	$ -	$ 3,308,115	$ -
001-1424-Code Enforcement	$ 102,250	$ -	$ -	$ -	$ -	$ 122,706	$ 45,184	$ -	$ -	$ (65,640)
001-1562-Animal Services	$ 24,000	$ -	$ -	$ -	$ -	$ 173,273	$ 86,950	$ -	$ 5,000	$ (241,223)
001-2319-Facilities	$ -	$ -	$ -	$ -	$ -	$ 923,727	$ 378,421	$ 27,652	$ -	$ (1,329,800)
001-2413-Finance	$ -	$ -	$ -	$ -	$ -	$ 648,564	$ 37,979	$ -	$ -	$ (686,543)
001-2515-Planning	$ 166,000	$ -	$ -	$ -	$ -	$ 618,467	$ 201,468	$ 7,171	$ -	$ (661,106)
001-2772-Parks & Rec	$ 52,000	$ -	$ -	$ -	$ -	$ 267,085	$ 68,346	$ -	$ -	$ (283,431)
001-2773-Athletics	$ 204,000	$ -	$ -	$ -	$ -	$ 351,284	$ 458,239	$ 40,163	$ -	$ (645,686)
001-2774-Library	$ 118,500	$ -	$ -	$ -	$ -	$ 641,075	$ 195,471	$ 49,875	$ -	$ (767,922)
001-2776-Cultural Services	$ 5,000	$ -	$ -	$ -	$ -	$ 66,375	$ 14,095	$ -	$ -	$ (75,470)
Totals	$ 23,238,262	$ 2,575,178	$ -	$ -	$ 5,862,658	$ 17,679,851	$ 5,606,628	$ 2,500,354	$ 5,889,265	$ (0)
Building & Permitting Special Revenue Summary										
125-2624 Permitting	$ 651,430	$ 105,646	$ -	$ -	$ -	$ 461,114	$ 120,329	$ 89,430	$ 86,203	$ (0)
Totals	$ 651,430	$ 105,646	$ -	$ -	$ -	$ 461,114	$ 120,329	$ 89,430	$ 86,203	$ (0)
Community Development Block Grant										
150-2854 CDBG	$ -	$ 79,890	$ 157,584	$ -	$ -	$ -	$ 237,474	$ -	$ -	$ -
Totals	$ -	$ 79,890	$ 157,584	$ -	$ -	$ -	$ 237,474	$ -	$ -	$ -
Debt Service Fund										
220-0213 Debt Service	$ 285,541	$ -	$ -		$ -	$ -	$ 285,541	$ -	$ -	$ -
Totals	$ 285,541	$ -	$ -	$ -	$ -	$ -	$ 285,541	$ -	$ -	$ -
Capital Improvements Fund										
301 - Capital Projects	$ 72,238	$ 5,547,186	$ 1,000,000	$ 3,750,000	$ 1,758,329	$ -	$ -	$ 12,127,753	$ -	$ -
Totals	$ 72,238	$ 5,547,186	$ 1,000,000	$ 3,750,000	$ 1,758,329	$ -	$ -	$ 12,127,753	$ -	$ -
Utility Fund Summary										
440-0311 G&A	$ 589,671	$ 551,592	$ -	$ -	$ 465,000	$ -	$ 429,829	$ -	$ 3,429,763	$ (2,253,329)
440-0510 PS Admin	$ -	$ -	$ -	$ -	$ -	$ 668,133	$ 227,797	$ 354,936	$ -	$ (1,250,866)
440-1513 Cust. Service	$ -	$ -	$ -		$ -	$ 408,650	$ 93,950	$ -	$ -	$ (502,600)
440-1633 Water	$ 3,402,000	$ -	$ -	$ -	$ -	$ 773,457	$ 731,211	$ 40,441	$ -	$ 1,856,892
440-1735 Sewer	$ 4,787,000	$ -	$ -	$ -	$ -	$ 792,215	$ 603,149	$ 20,323		$ 3,371,313
440-1935 Wastewater Plant	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,221,409	$ -	$ -	$ (1,221,409)
Totals	$ 8,778,671	$ 551,592	$ -	$ -	$ 465,000	$ 2,642,455	$ 3,307,345	$ 415,700	$ 3,429,763	$ 0
Sanitation Fund										
441- Sanitation	$ 4,485,000	$ -	$ -	$ -	$ -	$ -	$ 4,003,000	$ 190,000	$ 292,000	$ -
Totals	$ 4,485,000	$ -	$ -	$ -	$ -	$ -	$ 4,003,000	$ 190,000	$ 292,000	$ -
Stormwater Utility										
442- Stormwater	$ 461,743	$ -	$ -	$ -	$ -	$ 321,289	$ 126,600	$ 13,854	$ -	$ 0
Totals	$ 461,743	$ -	$ -	$ -	$ -	$ 321,289	$ 126,600	$ 13,854	$ -	$ 0
Crestview Unlimited										
443 - Crestview Unlimited	$ 1,821,600	$ -	$ -	$ -	$ -	$ 549,430	$ 1,149,338	$ 122,832	$ -	$ -
Totals	$ 1,821,600	$ -	$ -	$ -	$ -	$ 549,430	$ 1,149,338	$ 122,832	$ -	$ -
Community Redevelopment Agency										
670-0311 CRA	$ 309,760	$ 500,000	$ -	$ -	$ -	$ -	$ 139,123	$ 316,637	$ 354,000	$ -
Totals	$ 309,760	$ 500,000	$ -	$ -	$ -	$ -	$ 139,123	$ 316,637	$ 354,000	$ -
Totals	**$ 40,104,245**	**$ 9,359,492**	**$ 1,157,584**	**$ 3,750,000**	**$ 8,085,987**	**$ 21,654,139**	**$ 14,975,378**	**$ 15,776,559**	**$ 10,051,232**	**$ (0)**

Revised 8/31/2022

8/31/2022

Total Budget $ 62,457,308

General Fund Summary

	*Revenue	Carry Forward	Grants & Aide	*Debt Proceeds	From Restricted Funding Source	Personnel Expenses	Operating Expenses	Capital Expenses	Debt, Contingency & Transfers	Total
0012- Mayor	$ -	$ -	$ -	$ -	$ -	$ 86,767	$ 10,097	$ -	$ -	$ (96,864)
0213-Clerk	$ -	$ -	$ -	$ -	$ -	$ 146,568	$ 53,660	$ -		$ (200,228)
0311-G&A	$ 20,535,267	$ 2,575,178	$ -	$ -	$ 2,618,178	$ 81,773	$ 609,660	$ 549,088	$ 2,314,265	$ 22,173,837
0412-City Manager	$ -	$ -	$ -	$ -	$ -	$ 286,101	$ 30,159	$ 5,816	$ -	$ (322,076)
0413-Human Resources	$ -	$ -	$ -	$ -	$ -	$ 264,190	$ 108,250	$ -	$ -	$ (372,440)
0416- Information Tech	$ -	$ -	$ -	$ -	$ -	$ 280,378	$ 613,546	$ 13,536	$ -	$ (907,460)
0419-PIO	$ -	$ -	$ -	$ -	$ -	$ 149,715	$ 19,204	$ -	$ -	$ (168,919)
0420-Special Events	$ 12,000	$ -	$ -	$ -	$ -	$ 64,206	$ 44,250	$ -	$ -	$ (96,456)
0510-PS Administration	$ -	$ -	$ -	$ -	$ -	$ 241,298	$ 113,451	$ 154,936	$ -	$ (509,685)
0610-Fleet	$ -	$ -	$ -	$ -	$ -	$ 231,532	$ 59,643	$ 6,795	$ -	$ (297,970)
0721-Police	$ 296,100	$ -	$ -	$ -	$ 4,000	$ 5,344,360	$ 1,094,942	$ 399,056	$ -	$ (6,538,258)
0822-Fire	$ 10,950	$ -	$ -	$ -	$ 261,885	$ 4,731,633	$ 486,238	$ 6,852	$ 261,885	$ (5,213,773)
0829-Dispatch	$ -	$ -	$ -	$ -	$ -	$ 1,064,031	$ 137,523	$ -	$ -	$ (1,201,554)
1141-Streets	$ 120,000	$ -	$ -	$ -	$ 1,262,675	$ 894,741	$ 739,852	$ 1,239,414	$ -	$ (1,491,332)
1142-1/2 Sales Tax	$ -	$ -	$ -	$ -	$ 3,308,115	$ -	$ -	$ -	$ 3,308,115	$ -
1424-Code Enforcement	$ 102,250	$ -	$ -	$ -	$ -	$ 122,706	$ 45,184	$ -	$ -	$ (65,640)
1562-Animal Services	$ 24,000	$ -	$ -	$ -	$ -	$ 173,273	$ 86,950	$ -	$ 5,000	$ (241,223)
2319-Facilities	$ -	$ -	$ -	$ -	$ -	$ 923,727	$ 378,421	$ 27,652	$ -	$ (1,329,800)
2413-Finance	$ -	$ -	$ -	$ -	$ -	$ 648,564	$ 37,979	$ -	$ -	$ (686,543)
2515-Planning	$ 166,000	$ -	$ -	$ -	$ -	$ 618,467	$ 201,468	$ 7,171	$ -	$ (661,106)
2772-Parks & Rec	$ 52,000	$ -	$ -	$ -	$ -	$ 267,085	$ 68,346	$ -	$ -	$ (283,431)
2773-Athletics	$ 204,000	$ -	$ -	$ -	$ -	$ 351,284	$ 458,239	$ 40,163	$ -	$ (645,686)
2774-Library	$ 118,500	$ -	$ -	$ -	$ -	$ 641,075	$ 195,471	$ 49,875	$ -	$ (767,922)
2776-Cultural Serv.	$ 5,000	$ -	$ -	$ -	$ -	$ 66,375	$ 14,095	$ -	$ -	$ (75,470)
Totals	$ 21,646,067	$ 2,575,178	$ -	$ -	$ 7,454,853	$ 17,679,851	$ 5,606,628	$ 2,500,354	$ 5,889,265	$ (0)

Total Operating & Capital	$ 8,106,982		
Total Expenses	$ 31,676,098		
	20%	25%	30%
Reserve Calculation	$ 4,657,296	$ 5,821,620	$ 6,985,944

Contingency Calculation- 5% Operating minus .5 Cent	$ 280,331
	$ -
	$ 280,331

001-0311 General Administrative

Actual 2021	Adopted Budget 2022	Account Number			Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				Revenues					
$8,738,844	$9,358,717	311	0000	Ad Valorem Taxes			$10,792,879	$10,792,879	15%
$6,389	$3,500	311	3000	Ad Valorem Penalties			$5,000	$5,000	43%
$3,344,829	$3,225,000	314	0000	Service Taxes			$3,423,015	$3,423,015	6%
$1,935,655	$1,500,000	323	0000	Franchise Fees			$1,725,000	$1,725,000	15%
$4,511,132	$4,376,424	335	0000	Revenue Sharing			$4,641,032	$4,641,032	6%
$0	$52,000	339	0000	Payment in Lieu of Tax			$52,000	$52,000	0%
$275,351	$200,000	369	0000	Miscellaneous fees			$200,000	$200,000	0%
$3,600	$7,500	324	1200	Public Safety Impact Fee Com			$3,000	$3,000	-60%
$36,400	$31,500	324	1100	Public Safety Impact Fee Res			$40,000	$40,000	27%
$85,000	$85,000	381	0100	Permitting Cost Allocation			$85,000	$85,000	0%
$39,600	$19,000	381	0200	CRA Cost Allocation			$19,000	$19,000	0%
$0	$0	381	0300	Stormwater Cost Allocation			$0	$0	0%
$625,000	$625,000	381	0400	Utility Cost Allocation			$625,000	$625,000	0%
$100,000	$100,000	381	0500	Solid Waste Allocation			$100,000	$100,000	0%
$32,900	$34,005	381	0600	CDBG Admin Allocation			$31,517	$31,517	-7%
$0	$1,880,909	389	9001	Cash Carry Forward			$2,575,178	$2,575,178	37%
$0	$0	389	9002	Recreation Reserve Funds			$0	$0	0%
$0	$0	389	9003	Fire Education Reserve			$0	$0	0%
$0	$0	334	7000	State Grant Revenue			$0	$0	0%
$0	$1,186,386			Transfer from 1/2 Cent Tax	*		$1,411,002	$1,411,002	19%
$19,734,700	$22,684,941			**Total Revenues**				**$25,728,623**	30%
				Personnel Expenses					
				Full Time Equivalent Employees	**5**				
$24,150	$25,200	511	1100	Executive Salaries				$25,200	0%
$31,000	$31,000	511	1300	Other Salaries and Wages				$31,000	0%
$3,326	$4,299	511	2100	FICA Taxes				$4,299	0%
$46,044	$18,779	511	2300	Life & Health Insurance				$21,014	12%
$22	$45	511	2400	Workers Compensation				$260	477%
$104,542	**$79,323**			**Total Personnel Expenses**				**$81,773**	**3%**
				Operating Expenses					
$57,696	$65,000	511	3101	**Legal Fees**				$75,000	15%
$59,025	$60,000	511	3200	**Auditing Fees**				$60,000	0%
$346,548	$123,736	511	3400	**Contractual Services**				$38,740	-69%
$462	$528	511	3402	**Pest Control**				$0	-100%
$10,505	$31,955	511	4000	**Travel and Per Diem**				$31,955	0%

001-0311 General Administrative

Actual 2021	Adopted Budget 2022	Account Number			Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
$9,065	$11,558	511	4100	**Communications**				$11,558	0%
$6,264	$8,400	511	4300	**Utilities**				$8,400	0%
$2,164	$9,920	511	4400	**Rentals & Leases**				$9,920	0%
$171,030	$168,999	511	4500	**Insurance**				$176,679	5%
$0	$500	511	4600	**Repairs & Maintenance**				$500	0%
$105,491	$25,000	511	4900	**Other Current Charges**				$35,000	40%
$11,203	$300	511	5100	**Office Supplies**				$300	0%
$11,203	$4,796	511	5200	**Operating Supplies**				$2,540	-47%
$3,593	$2,500	511	5203	**Advertising**				$2,500	0%
$14,793	$12,768	511	5400	**Dues & Subscriptions**				$39,768	211%
$2,746	$2,700	511	5402	**Dinners, Events, ETC**				$2,700	0%
$3,054	$43,100	511	5600	**Training**				$114,100	165%
$814,842	**$571,760**			**Total Operating Expenses**				**$609,660**	**7%**
				Capital Expenses					
$0	$75,000	511	6100	**Land**				$75,000	0%
$0		511	6400	**Capital Equipment**				$450,000	0%
$0	$10,552	511	6401	**Capital Lease**				$24,088	128%
$0	$0	511	6500	**CIP**				$0	0%
$0	**$85,552**			**Capital Expenses**				**$549,088**	**542%**
				Debt, Grants and Transfers					
	$1,186,386	511	6700	**Debt Service**	*			$1,161,002	$0
				Debt Service 2020 CIP Bond (East/West Connector & Ladder Truck)	1	$1,161,002	$1,161,002		
				2021 Series CIP Revenue Bonds				$198,708	$0
$0	$0			Principal	2	$31,854	$63,708		

001-0311 General Administrative

Actual 2021	Adopted Budget 2022	Account Number			Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
$0	$0			Interest	1	$135,000	$135,000		
$20,000	$35,000	511	8200	**Aid to Private Organizations**				$35,000	0%
				EDC of Okaloosa County	4	$5,000	$20,000		
				Crestview Chamber	1	$15,000	$15,000		
$480,547	$615,107	581	9000	Transfers				$596,224	-3%
				CRA	1	$196,702	$196,702		
				Debt Service	1	$285,541	$285,541		
				Stormwater	1	$41,743	$41,743		
				Capital Improvements	1	$72,238	$72,238		
$285,000	$321,616	511	9500	**Contingencies**				$280,331	-13%
				Contingencies (5%) of Operating minus 1/2 Cent	1	$280,331	$280,331		
$16,061	$39,000	511	9900	**Reserves**				$43,000	10%
				Com Public Safety Impact	1	$3,000	$3,000		
				Res Public Safety Impact	1	$40,000	$40,000		
$801,608	**$2,197,109**			**Total Debt, Grants and Transfers**				**$2,314,265**	**5%**
$1,720,992	**$2,933,744**			**Total Expenses**				**$3,554,786**	**21%**
$18,013,708	**$19,751,197**			**Net Revenue / Expenses**				**$22,173,837**	**12%**
Restricted Fu			*	Indicates 1/2 Cent Sales Tax Items					

001-0112 Mayor

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
$0				**Total Revenues**					0%
				Personnel Expenses					
				Full Time Equivalent Employees	**2**				
$20,000	$20,000	512	1100	Executive Salaries				$20,000	0%
$46,844	$47,282	512	1200	Regular Wages				$41,074	-13%
$0	$977	512		Sick Leave Buy Back				$0	-100%
$2,234	$3,517	512	1201	Holiday Pay				$3,330	-5%
$0	$0	512	1400	Overtime pay				$0	0%
$44	$0	512	1700	Compensation Time				$0	0%
$5,139	$5,491	512	2100	FICA Taxes				$4,927	-10%
$6,079	$6,576	512	2200	Retirement Contributions				$6,039	-8%
$9,512	$9,590	512	2300	Life & Health Insurance				$10,733	12%
$116	$129	512	2400	Workers Compensation				$663	414%
$89,968	**$93,562**			**Total Personnel Expenses**				**$86,767**	**-7%**
				Operating Expenses					
$1,269	$2,150	512	4000	**Travel and Per Diem**				$2,300	7%
$2,170	$1,810	512	4100	**Communications**				$1,810	0%
$50	$50	512	4200	**Postage**				$50	0%
$2,428	$2,700	512	4300	**Utilities**				$2,700	0%
$2,396	$400	512	4400	**Rentals & Leases**				$500	25%
$112	$1,000	512	4800	**Promotional Activities**				$1,000	0%
$33	$250	512	5100	**Office Supplies**				$250	0%
$0	$325	512	5201	**Uniforms**				$325	0%
$150	$410	512	5203	**Advertising**				$410	0%
$703	$652	512	5400	**Dues & Subscriptions**				$752	15%
$9,311	**$9,747**			**Total Operating Expenses**				**$10,097**	**4%**

001-0112 Mayor

Actual 2021	Adopted Budget 2022	Account Number	Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
			Capital Expenses					
$0	$0		Capital Expenses				$0	0%
$99,279	$103,309		Total Expenses				$96,864	-2%
-$99,279	-$103,309		Net Revenue / Expenses				-$96,864	-2%

001-0213 City Clerk

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
$0				**Total Revenues**					0%
				Personnel Expenses					
				Full Time Equivalent Employees	**2**				
$61,268	$58,511	513	1100	Executive Salaries				$66,378	13%
$34,560	$40,632	513	1200	Regular Wages				$44,405	9%
$0	$781	513		Sick Leave Buy Back				$854	9%
$1,731	$7,165	513	1201	Holiday Pay				$7,953	11%
$7	$0	513	1400	Overtime pay				$0	0%
$7,748	$7,977	513	2100	FICA Taxes				$8,894	11%
$4,713	$5,259	513	2200	Retirement Contributions				$6,155	17%
$18,840	$9,590	513	2300	Life & Health Insurance				$10,733	12%
$175	$188	513	2400	Workers Compensation				$1,197	537%
$129,042	**$130,103**			**Total Personnel Expenses**				**$146,568**	**13%**
				Operating Expenses					
$0	$0	513	3101	**Legal Fees**				$4,000	0%
$0	$1,145	513	4000	**Travel and Per Diem**				$6,145	437%
$5,364	$2,075	513	4100	**Communications**				$2,075	0%
$2,607	$4,700	513	4200	**Postage**				$4,700	0%
$3,384	$2,660	513	4300	**Utilities**				$2,660	0%
$1,769	$2,400	513	4400	**Rentals & Leases**				$2,400	0%
$0	$500	513	4600	**Repairs & Maintenance**				$500	0%
$0	$100	513	4611	**Repairs Auto**				$100	0%
$7,560	$8,500	513	4603	**Software**				$15,700	85%
$1,200	$1,200	513	4700	**Printing**				$1,200	0%
$570	$1,500	513	4800	**Special Events**				$1,500	0%
$8,181	$500	513	5100	**Office Supplies**				$2,000	300%

001-0213 City Clerk

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
$2,775	$8,000	513	5200	**Operating Supplies**				$8,000	0%
$0	$200	513	5201	**Uniforms**				$200	0%
$10	$240	513	5202	**Fuel**				$240	0%
$382	$500	513	5203	**Advertising**				$800	60%
$33,808	$250	513	5400	**Dues & Subscriptions**				$1,140	356%
$0	$180	513	5600	**Training**				$300	67%
$67,610	**$34,650**			**Total Operating Expenses**				**$53,660**	**55%**
$0	**$0**			**Capital Expenses**				**$0**	**0%**
$196,652	**$164,753**			**Total Expenses**				**$200,228**	**22%**
-$196,652	**-$164,753**			**Net Revenue / Expenses**				**-$200,228**	**22%**

001-0412 City Manager

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				Revenues					
$0				**Total Revenue**					**0%**
				Personnel Expenses					
				Full Time Equivalent Employees	**2**				
$113,922	$117,341	512	1100	Executive Salaries				$126,145	8%
$6,923	$8,728	512	1101	Executive Holiday Pay				$10,348	19%
$38,892	$47,217	512	1200	Regular Wages				$44,791	-5%
$0	$3,400	512		Sick Leave Buy Back				$3,554	5%
$8,474	$3,512	512	1201	Holiday Pay				$5,132	46%
$0	$0	512	1400	Overtime pay				$0	0%
$12,740	$13,785	512	2100	FICA Taxes				$14,409	5%
$36,619	$38,818	512	2200	Retirement Contributions				$41,600	7%
$38,239	$34,569	512	2300	Life & Health Insurance				$38,183	10%
$300	$324	512	2400	Workers Compensation				$1,940	499%
$256,109	**$267,694**			**Total Personnel Expenses**				**$286,101**	**7%**
				Operating Expenses					
$3,222	$0	512	3400	**Contractual Services**				$0	0%
$800	$3,225	512	4000	**Travel and Per Diem**				$3,225	0%
$4,843	$2,700	512	4100	**Communications**				$4,450	65%
$0	$400	512	4400	**Rentals & Leases**				$400	0%
$0	$450	512	4500	**Insurance**				$509	13%
$814	$750	512	4611	**Repairs - Auto**				$750	0%
$0	$4,000	512	4800	**Promotional Activities**				$4,000	0%
$499	$500	512	5100	**Office Supplies**				$500	0%
$3,052	$300	512	5200	**Operating Supplies**				$300	0%
$0	$200	512	5201	**Uniforms**				$200	0%

001-0412 City Manager

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
$1,182	$1,250	512	5202	**Fuel**				$1,250	0%
$3,180	$3,250	512	5218	**Rewards & Recognition**				$3,250	0%
$1,313	$1,825	512	5400	**Dues & Subscriptions**				$1,825	0%
$9,500	$9,500	512	5600	**Training**				$9,500	0%
$28,405	**$28,350**			**Total Operating Expenses**				**$30,159**	**6%**
				Capital Expenses					
$0	$0	512	6400	**Equipment**				$0	0%
	$0	512	64-01	**Capital Lease**				$5,816	0%
$0	**$0**			**Capital Expenses**				**$5,816**	**0%**
$284,514	**$296,044**			**Total Expenses**				**$322,076**	**9%**
-$284,514	**-$296,044**			**Net Revenue / Expenses**				**-$322,076**	**9%**

001-0413 Human Resources

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY 2023 Department Totals	% of Change
				Revenues					
$0				**Total Revenues**					**0%**
				Personnel Expenses					
				Full Time Equivalent Employees	**3**				
$118,922	$162,844	512	1200	Regular Wages				$172,928	6%
$0	$3,365	512		Sick Leave Buy Back				$3,595	7%
$5,594	$12,112	512	1201	Holiday Pay				$14,021	16%
$0	$0	512	1400	Overtime pay				$0	0%
$0	$0	512	1500	Incentive Pay				$0	0%
$8,949	$13,642	512	2100	FICA Taxes				$14,577	7%
$15,219	$22,647	512	2200	Retirement Contributions				$25,914	14%
$20,602	$27,814	512	2300	Life & Health Insurance				$31,193	12%
$205	$321	512	2400	Workers Compensation				$1,963	511%
		512	2500	Unemployment					
$169,491	**$242,745**			**Total Personnel Expenses**				**$264,190**	**9%**
				Operating Expenses					
$0	$885	512	4000	**Travel and Per Diem**				$1,260	42%
$2,148	$3,955	512	4100	**Communications**				$5,065	28%
$535	$450		4400	**Rentals & Leases**				$300	-33%
$2,419	$4,000	512	4500	**Insurance**				$4,000	0%
$0	$50	512	4700	**Printing**				$250	400%
$293	$300	512	5100	**Office Supplies**				$1,000	233%
$5,400	$8,500	512	5200	**Operating Supplies**				$11,150	31%
$0	$375	512	5201	**Uniforms**				$500	33%
$225	$1,500	512	5203	**Advertising**				$1,000	-33%
$7,331	$14,000	512	5205	**Employee Events**				$21,500	54%
$11,006	$27,775	512	5206	**Medical**				$25,675	-8%
$60	$2,000	512	5218	**Rewards & Recognition**				$7,000	250%

001-0413 Human Resources

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY 2023 Department Totals	% of Change
$6,638	$8,250	512	5400	**Dues & Subscriptions**				$8,250	0%
$23,795	$21,300	512	5600	**Training**				$21,300	0%
$63,050	**$93,340**			**Total Operating Expenses**				**$108,250**	**16%**
				Capital Expenses					
$0	$0	512	6400	**Equipment**			$0	$0	0%
$0	**$0**			**Capital Expenses**				**$0**	**0%**
$232,541	**$336,085**			**Total Expenses**				**$372,440**	**11%**
-$232,541	**-$336,085**			**Net Revenue / Expenses**				**-$372,440**	**11%**

001-0416 Information Technology

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				Revenues					
$0				**Total Revenue**					**0%**
				Personnel Expenses					
				Full Time Equivalent Employees	**4**				
$123,002	$126,779	512	1200	Regular Wages				$185,205	46%
$0	$1,840	512		Sick Leave Buy Back				$2,011	9%
$5,982	$9,430	512	1201	Holiday Pay				$15,017	59%
$313	$1,111	512	1400	Overtime pay				$1,955	76%
$0	$0	512	1500	Incentive Pay				$0	0%
$9,367	$10,561	512	2100	FICA Taxes				$15,471	46%
$16,013	$17,532	512	2200	Retirement Contributions				$27,504	57%
$10,334	$13,667	512	2300	Life & Health Insurance				$31,134	128%
$216	$248	512	2400	Workers Compensation				$2,083	740%
$165,227	**$181,168**			**Total Personnel Expenses**				**$280,378**	**55%**
				Operating Expenses					
$60,000	$60,775	512	3400	**Contractual Services**				$85,200	40%
$1,945	$3,325	512	4000	**Travel and Per Diem**				$4,400	32%
$2,925	$3,055	512	4100	**Communications**				$7,550	147%
$267	$300		4500	**Insurance**				$500	67%
$2,100	$211,943	512	4603	**Software**				$339,266	60%
$300	$600	512	5100	**Office Supplies**				$800	33%
$2,750	$133,920	512	5200	**Operating Supplies**				$134,320	0%
$240	$600	512	5201	**Uniforms**				$700	17%
$204	$240	512	5202	**Fuel**				$240	0%
$47,025	$0	512	5400	**Dues & Subscriptions**				$0	0%
$2,260	$2,495	512	5600	**Training**				$2,570	3%
	$0	512	9900	**Reserve**				$38,000	0%

001-0416 Information Technology

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
$122,116	**$418,953**			**Total Operating Expenses**				**$613,546**	**402%**
				Capital Expenses					
$27,762	$98,600	512	6400	**Equipment**				$0	-100%
	$0	512	64-01	**Capital Lease**				$13,536	0%
$27,762	**$98,600**			**Capital Expenses**				**$13,536**	**-51%**
$315,105	**$698,721**			**Total Expenses**				**$907,460**	**30%**
-$315,105	**-$698,721**			**Net Revenue / Expenses**				**-$907,460**	**30%**

001-0419 Public Information Officer

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				Revenues					
$0				**Total Revenues**					**0%**
				Personnel Expenses					
				Full Time Equivalent Employees	**2**				
$41,510	$84,917	512	1200	Regular Wages				$99,962	18%
$0	$0	512		Sick Leave Buy Back				$0	0%
$1,920	$6,316	512	1201	Holiday Pay				$4,881	-23%
$0	$914	512	1400	Overtime pay				$0	-100%
$0	$0	512	1500	Incentive Pay				$0	0%
$3,218	$6,979	512	2100	FICA Taxes				$8,267	18%
$5,343	$11,587	512	2200	Retirement Contributions				$14,697	27%
$9,271	$18,543	512	2300	Life & Health Insurance				$20,795	12%
$72	$164	512	2400	Workers Compensation				$1,113	579%
$61,334	**$129,420**			**Total Personnel Expenses**				**$149,715**	**144%**
				Operating Expenses					
$0	$3,000	512	3400	**Contractual Services**				$316	-89%
$250	$250	512	4000	**Travel and Per Diem**				$4,800	1820%
$1,135	$2,330	512	4100	**Communications**				$2,330	0%
$0	$0	512	4700	**Printing**				$550	0%
$0	$1,300	512	4800	**Promotional Activities**				$3,000	131%
$100	$150	512	5100	**Office Supplies**				$150	0%
$100	$4,300	512	5200	**Operating Supplies**				$2,793	-35%
$100	$250	512	5201	**Uniforms**				$0	-100%
$0	$0	512	5203	**Advertising**				$2,158	0%
$2,360	$3,125	512	5400	**Dues & Subscriptions**				$3,107	-1%
$0	$250	512	5600	**Training**				$2,000	700%

001-0419 Public Information Officer

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
$4,045	**$14,955**			**Total Operating Expenses**				**$19,204**	**28%**
				Capital Expenses					
$3,500	$0	512	6400	**Equipment**				$0	0%
$3,500	**$0**			**Capital Expenses**				**$0**	**0%**
$68,879	**$144,375**			**Total Expenses**				**$168,919**	**17%**
-$68,879	**-$144,375**			**Net Revenue / Expenses**				**-$168,919**	**17%**

001-0420 Special Events

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				Revenues					
$26,925	$0	369	2014	Sponsorships			$12,000	$12,000	0%
$44,370	$0			**Total Revenues**				$12,000	**0%**
				Personnel Expenses					
				Full Time Equivalent Employees	**1**				
$36,054	$33,526	572	1200	Regular Wages				$39,766	19%
$0	$0	572		Sick Leave Buy Back				$0	0%
$1,582	$2,909	572	1201	Holiday Pay				$3,224	11%
$0	$0	572	1400	Overtime pay				$1,240	0%
$0	$0	572	1500	Incentive Pay				$0	0%
$2,724	$2,787	572	2100	FICA Taxes				$3,289	18%
$4,744	$4,627	572	2200	Retirement Contributions				$5,847	26%
$10,987	$9,271	572	2300	Life & Health Insurance				$10,398	12%
$1,602	$66	572	2400	Workers Compensation				$443	566%
$57,693	**$53,186**			**Total Personnel Expenses**				**$64,206**	**21%**
				Operating Expenses					
$11,500	$10,000	572	3400	**Contractual Services**				$15,000	50%
$264	$264	572	3402	**Pest Control**				$0	-100%
$0	$415	572	4000	**Travel and Per Diem**				$415	0%
$20,191	$17,895	572	4100	**Communications**				$525	-97%
$21,765	$20,904	572	4300	**Utilities**				$0	-100%
$115	$3,500	572	4400	**Rentals & Leases**				$0	-100%
$7,391	$9,700	572	4500	**Insurance**				$0	-100%
$0	$2,200	572	4600	**Repairs & Maintenance**				$0	-100%
$0	$0	572	4900	**Other Current Charges**				$0	0%
$0	$200	572	4611	**Repairs Auto**				$0	-100%
$0	$12,500	572	4801	**Promotional Activities City-Wide**				$15,000	20%

001-0420 Special Events

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
$0	$0	572	4802	**Promotional Activities Mayor**				$6,000	0%
$0	$150	572	5100	**Office Supplies**				$150	0%
$4,889	$0	572	5200	**Operating Supplies**				$250	0%
$0	$60	572	5201	**Uniforms**				$60	0%
$1,750	$6,000	572	5217	**Special Events -**				$6,000	0%
$0	$850	572	5600	**Training**				$850	0%
$67,865	**$84,638**			**Total Operating Expenses**				**$44,250**	**-48%**
				Capital Expenses					
		572	6400	**Equipment**				$0	0%
$0	**$0**			**Capital Expenses**				**$0**	**0%**
$125,558	**$137,824**			**Total Expenses**				**$108,456**	**-21%**
-$81,188	**-$137,824**			**Net Revenue / Expenses**				**-$96,456**	**-30%**

001-0510 Public Services Administration

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				Revenues					
$0				**Total Revenue**					**0%**
				Personnel Expenses					
				Full Time Equivalent Employees	**3**				
$211,846	$151,258	519	1200	Regular Wages				$165,982	10%
$0	$1,509	519		Sick Leave Buy Back				$1,518	1%
$8,649	$11,251	519	1201	Holiday Pay				$17	-100%
$151	$0	519	1400	Overtime pay				$0	0%
$0	$0	519	1500	Incentive Pay				$0	0%
$16,187	$12,547	519	2100	FICA Taxes				$13,843	10%
$9,367	$20,830	519	2200	Retirement Contributions				$24,610	18%
$40,679	$27,814	519	2300	Life & Health Insurance				$31,193	12%
$3,145	$2,195	519	2400	Workers Compensation				$4,135	88%
$290,024	**$227,404**			**Total Personnel Costs**				**$241,298**	**6%**
				Operating Expenses					
$7,400	$50,000	519	3103	**Engineering Fees**				$50,000	0%
$275	$264	519	3402	**Pest Control**				$0	-100%
$13,152	$13,575	519	4100	**Communications**				$14,325	6%
$0	$300	519	4200	**Postage**				$250	-17%
$13,878	$12,700	519	4300	**Utilities**				$12,700	0%
$1,772	$4,807	519	4400	**Rentals & Leases**				$6,207	29%
$6,115	$8,925	519	4500	**Insurance**				$8,925	0%
$5,614	$6,564	519	4600	**Repairs & Maintenance**				$6,564	0%
$2,342	$2,500	519	4611	**Repairs Auto**				$2,420	-3%
$0	$250	519	4612	**Repairs - Small Equipment**				$250	0%

001-0510 Public Services Administration

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
$0	$250	519	4613	**Repairs - Heavy Equipment**				$250	0%
$733	$1,850	519	5100	**Office Supplies**				$850	-54%
$9,206	$4,850	519	5200	**Operating Supplies**				$4,850	0%
$890	$1,180	519	5201	**Uniforms**				$1,610	36%
$3,328	$3,750	519	5202	**Fuel**				$3,750	0%
$635	$700	519	5203	**Advertising**				$500	-29%
$65,820	**$112,465**			**Total Operating Expenses**				**$113,451**	**1%**
				Capital Expenses					
$0	$0	519	6300	**Improvements/Not buildings**				$145,000	0%
$0	$0	519	6401	**Capital Leases**				$9,936	0%
$0	**$0**			**Capital Expenses**				**$154,936**	**0%**
$355,844	**$339,869**			**Total Expenses**				**$509,685**	**50%**
-$355,844	**-$339,869**			**Net Revenue / Expenses**				**-$509,685**	**50%**

001-0610 Fleet Maintenance

Actual 2021	Adopted Budget 2022	Account Number	Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
			Revenues					
			(Non Revenue Division)					
$0			**Total Revenues**					
			Personnel Expenses					
			Full Time Equivalent Employees	**3**				
$126,823	$129,657	519 1200	Regular Wages				$140,236	8%
$0	$2,679		Sick Leave Buy Back				$2,916	9%
$5,994	$9,644	519 1201	Holiday Pay				$11,370	18%
$328	$265	519 1400	Overtime pay				$288	9%
$0	$0	519 1500	Incentive Pay				$0	0%
$9,576	$10,861	519 2100	FICA Taxes				$11,821	9%
$16,349	$18,031	519 2200	Retirement Contributions				$21,015	17%
$31,354	$31,534	519 2300	Life & Health Insurance				$36,253	15%
$3,723	$5,807	519 2400	Workers Compensation				$7,633	31%
$194,148	**$208,478**		**Total Personnel Expenses**				**$231,532**	**11%**
			Operating Expenses					
$4,026	$3,525	519 4100	**Communications**				$3,725	6%
$9,559	$9,750	519 4300	**Utilities**				$9,750	0%
$3,808	$2,875	519 4500	**Insurance**				$4,068	41%
$2,210	$7,000	519 4600	**Repairs & Maintenance**				$7,000	0%
$422	$2,100	519 4611	**Repairs Auto**				$2,100	0%
$20,015	$22,600	519 5200	**Operating Supplies**				$22,600	0%
$910	$1,100	519 5201	**Uniforms**				$1,100	0%
$3,472	$6,400	519 5202	**Fuel**				$6,400	0%
$0	$2,900	519 5400	**Dues & Subscriptions**				$2,900	0%

001-0610 Fleet Maintenance

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
$44,422	**$58,250**			**Total Operating Expenses**				**$59,643**	**2%**
				Capital Expenses					
$0	$38,200	519	6400	**Equipment**				$0	-100%
$0	$6,913	519	6401	**Capital Leases**				$6,795	-2%
$0	**$45,113**			**Capital Expenses**				**$6,795**	**-85%**
$238,570	**$311,841**			**Total Expenses**				**$297,970**	**-4%**
-$238,570	**-$311,841**			**Net Revenue / Expenses**				**-$297,970**	**-4%**

001 0721 Police

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				Revenues					
$63,937	$50,000	351	0000	Police Fines			$60,000	$60,000	20%
$943	$1,500	342	1000	Fingerprinting			$1,100	$1,100	-27%
$171,607	$235,000	354	0100	Red Light Violations			$235,000	$235,000	0%
	$0	354	0600	Local PA			$4,000	$4,000	0%
$236,487	$286,500			**Total Revenues**				**$300,100**	**5%**
				Personnel Expenses					
				Full Time Equivalent Employees	**61**				
$2,179,237	$2,697,647	521	1200	Regular Wages				$3,100,232	15%
$0	$36,090	521	1200	Sick Leave Buy Back				$40,547	12%
$105,023	$317,885	521	1201	Holiday Pay				$384,663	21%
$174,097	$160,908	521	1400	Overtime pay				$186,195	16%
$22,990	$35,000	521	1500	Incentive Pay				$35,000	0%
$180,475	$234,982	521	2100	FICA Taxes				$271,229	15%
$310,540	$351,214	521	2200	Retirement Contributions				$479,036	36%
$456,976	$576,964	521	2300	Life & Health Insurance				$688,759	19%
$76,379	$110,949	521	2400	Workers Compensation				$158,699	43%
$3,505,717	**$4,521,639**			**Total Personnel Expenses**				**$5,344,360**	**18%**
				Operating Expenses					
$0	$0	521	3100	**Legal**				$6,000	0%
$769,615	$48,780	521	3400	**Contractual Services**				$48,995	0%
$202,754	$208,560	521	34-03	**Red Light Camera**				$208,560	0%
$550	$550	521	34-02	**Pest Control**				$550	0%
$10,796	$20,350	521	4000	**Travel and Per Diem**				$20,830	2%
$87,666	$79,869	521	4100	**Communications**				$91,764	15%
$946	$2,500	521	4200	**Postage**				$2,500	0%
$25,345	$42,600	521	4300	**Utilities**				$42,600	0%
$4,738	$5,860	521	4400	**Rentals & Leases**				$8,360	43%
$31,131	$37,681	521	4500	**Insurance**				$38,081	1%

001 0721 Police

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
$4,149	$21,270	521	4600	**Repairs & Maintenance**				$21,270	0%
$52,941	$42,363	521	4603	**Software**				$18,728	-56%
$17,040	$22,000	521	4604	**Vehicle Striping**				$17,250	-22%
$13,761	$90,800	521	4611	**Repairs Auto**				$90,800	0%
$479	$3,495	521	4700	**Printing**				$3,795	9%
$13,167	$20,800	521	5100	**Office Supplies**				$20,800	0%
$112,500	$58,734	521	5200	**Operating Supplies**				$82,485	40%
$122,176	$200,360	521	5202	**Fuel**				$221,260	81%
$0	$700	521	5203	**Advertising**				$700	0%
$18,604	$10,090	521	5204	**Ammunition**				$12,582	25%
$0	$9,825	521	5208	**SWAT**				$21,491	119%
$6,561	$4,100	521	5210	**Investigations**				$5,800	41%
$8,143	$16,520	521	5211	**Canine**				$16,520	0%
$0	$4,200	521	5212	**Community Outreach**				$4,400	5%
$973	$28,975	521	5400	**Books, Dues & Subscriptions**				$6,356	-78%
$40,778	$39,020	521	5600	**Training**				$34,020	-17%
$1,596,745	**$1,071,934**			**Total Operating Expenses**				**$1,094,942**	**2%**
				Capital Expenses					
$0	$0	521	6300	**Improvements**				$0	0%
$310,811	$264,140	521	6400	**Equipment**				$241,140	-22%
$161,007	$155,127			**Capital Leases**				$157,916	-2%
$471,818	**$419,267**			**Capital Expenses**				**$399,056**	**-5%**
$5,574,280	**$6,012,840**			**Total Expenses**				**$6,838,358**	**14%**

001 0721 Police

Actual 2021	Adopted Budget 2022	Account Number	Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
-$5,337,793	-$5,726,340		Net Revenue / Expenses				-$6,538,258	14%

001-0822 Fire Department

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				Revenues					
$6,500	$6,500	329	0400	Fire Safety Code			$2,750	$2,750	-58%
$7,200	$7,200	335	2100	Fire Fighter Supplemental Comp			$7,200	$7,200	0%
$1,800	$1,800	369	2013	Fire CPR Training			$1,000	$1,000	-44%
$110,000	$772,016			Transfer from 1/2 Cent *			$261,885	$261,885	-66%
$125,510	$787,516			**Total Revenues**				**$272,835**	**-65%**
				Personnel Expenses					
				Full Time Equivalent Employees	**49**				
$2,741,540	$2,266,225	522	1200	Regular Wages				$2,451,209	8%
$0	$32,574	522		Sick Leave Buy Back				$35,350	9%
$154,428	$254,202	522	1201	Holiday Pay				$288,935	14%
$3,600	$3,546	522	1202	Out of Class Pay				$3,872	9%
$324,999	$366,209	522	1400	Unscheduled Overtime Pay				$399,893	9%
$110,825	$128,546	522	1500	Incentive Pay				$128,872	0%
$246,746	$215,943	522	2100	FICA Taxes				$234,090	8%
$375,463	$300,251	522	2200	Retirement Contributions				$379,785	26%
$676,069	$565,629	522	2300	Life & Health Insurance				$627,863	11%
$133,801	$143,680	522	2400	Workers Compensation				$181,764	27%
$4,767,471	**$4,276,805**			**Total Personnel Expenses**				**$4,731,633**	**11%**
				Operating Expenses					
$51,312	$0	522	3400	**Contractual Services**				$25,578	0%
$1,188	$1,200	522	3402	**Pest Control**				$0	-100%
$469	$4,455	522	4000	**Travel and Per Diem**				$4,455	0%
$56,006	$51,600	522	4100	**Communications**				$72,968	41%
$401	$1,000	522	4200	**Postage**				$1,000	0%
$44,068	$38,400	522	4300	**Utilities**				$38,400	0%
$22,877	$25,646	522	4400	**Rentals & Leases**				$26,246	2%
$14,090	$21,135	522	4500	**Insurance**				$23,738	12%
$15,659	$19,920	522	4600	**Repairs & Maintenance**				$19,920	0%

001-0822 Fire Department

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
$69,621	$11,882	522	4603	**Software**				$15,780	33%
$18,725	$40,000	522	4611	**Repairs - Auto**				$40,000	0%
$258	$1,000	522	4612	**Repairs - Small Equipment**				$1,000	0%
$0	$0	522	4613	**Repairs - Heavy Equipment**				$0	0%
$1,369	$3,000	522	5100	**Office Supplies**				$2,500	-17%
$127,794	$82,848	522	5200	**Operating Supplies**				$76,146	-8%
$39,991	$49,800	522	5201	**Uniforms**				$56,100	13%
$26,322	$34,200	522	5202	**Fuel**				$34,200	0%
$0	$4,500	522	5212	**Community Outreach**				$4,500	0%
$1,300	$5,000	522	5400	**Dues & Subscriptions**				$5,000	0%
$18,189	$38,707	522	5600	**Training**				$38,707	0%
$0	$0	522	9900	**Reserve**				$0	0%
$600,951	**$434,293**			**Total Operating Costs**				**$486,238**	**12%**
				Capital Costs					
$52,310	$0	522	6400	**Equipment**				$0	0%
$0	$0	522	6401	**Captial Lease**				$6,852	0%
$131,196	**$0**			**Total Capital Costs**				**$6,852**	**0%**
				Debt, Grants and Transfers					
$94,091	$96,205	522	6800	**Principal**				$261,261	172%
			*	Fire Truck	1	$261,261	$261,261		
$15,499	$13,385	512	6801	**Interest**				$624	-95%
			*	Fire Truck Lease	1	$624	$624		
$109,590	**$109,590**			**Total Debt Grants and Transfers**				**$261,885**	**139%**
$ 5,478,012	**$ 4,820,688**			**Total Expenses**				**$5,486,608**	**14%**

001-0822 Fire Department

Actual 2021	Adopted Budget 2022	Account Number	Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
-$5,352,502	**-$4,033,172**		**Net Revenue / Expenses**				**-$5,213,773**	**29%**
		*	Funded or Partially Funded by 1/2 Cent Sales Tax					

001-0829 DISPATCH

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				Revenues					
$0				**Total Revenues**				**$0**	**0%**
				Personnel Expenses					
				Full Time Equivalent Employees	**16**				
$0	$596,817	529	1200	Regular Wages				$644,481	8%
$0	$8,353	529		Sick Leave Buy Back				$9,095	9%
$0	$4,672	529	1201	Holiday Pay				$5,098	9%
$0	$0	529	1202	Out of Class Pay				$0	0%
$0	$27,607	529	1400	Unscheduled Overtime Pay				$29,968	9%
$0	$6,844	529	1500	Incentive Pay				$9,853	44%
$0	$0	529	1600	Scheduled Overtime (combined with unscheduled)					0%
$0	$57,059	529	2100	FICA Taxes				$63,206	11%
$0	$94,726	529	2200	Retirement Contributions				$112,366	19%
$0	$160,698	529	2300	Life & Health Insurance				$181,453	13%
$0	$1,343	529	2400	Workers Compensation				$8,510	534%
$0	**$958,119**			**Total Personnel Expenses**				**$1,064,031**	**11%**
				Operating Expenses					
$0	$51,312	529	3400	**Contractual Services**				$51,312	0%
$0	$792	529	3402	**Pest Control**				$0	-100%
$0	$1,075	529	4000	**Travel and Per Diem**				$1,075	0%
$0	$16,926	529	4100	**Communications**				$16,926	0%
$0	$0	529	4200	**Postage**				0%	0%
$0	$8,400	529	4300	**Utilities**				$8,400	0%
$0	$1,200	529	4400	**Rentals & Leases**				$1,200	0%
$0	$50,875	529	4603	**Software**				$50,875	0%
$0	$2,400	529	5200	**Operating Supplies**				$2,400	0%
$0	$4,000	529	5201	**Uniforms**				$4,000	0%

001-0829 DISPATCH

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
$0	$1,335	529	5600	**Training**				$1,335	0%
$0	**$138,315**			**Total Operating Costs**				**$137,523**	**-1%**

Capital Expenses

$0	**$0**	**Total Capital Costs**	**$0**	**0%**
$0	**$1,096,434**	**Total Expenses**	**$1,201,554**	**10%**
$0	**-$1,096,434**	**Net Revenue / Expenses**	**-$1,201,554**	**10%**

001-1141 Streets

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				Revenues					
$715,000	$732,269	312	4000	Local Option Gas Tax	★		$834,656	$834,656	14%
$120,000	$120,000	335	4900	FDOT Lighting/Maintenance			$120,000	$120,000	0%
	$0	381	0000	Transfer from 1/2 Cent	*		$428,019	$428,019	0%
$835,000	$852,269			**Total Revenues**				$1,382,675	**62%**
				Personnel Expenses					
				Full Time Equivalent Employees	**13**				
$416,998	$437,704	541	1200	Regular Wages				$511,747	17%
$0	$4,056			Sick Leave Buy Back				$4,561	12%
$20,064	$32,556	541	1201	Holiday Pay				$41,493	27%
$7,281	$7,611	541	1400	Overtime pay				$9,023	19%
$0	$7,200	541	1500	Incentive Pay				$7,200	0%
$686	$0	541	1700	Compensation Time				$0	0%
$32,638	$36,836	541	2100	FICA Taxes				$43,223	17%
$55,908	$61,153	541	2200	Retirement Contributions				$76,840	26%
$121,345	$135,519	541	2300	Life & Health Insurance				$140,199	3%
$38,385	$47,429	541	2400	Workers Compensation				$60,455	27%
$693,305	**$770,064**			**Total Personnel Costs**				**$894,741**	**16%**
				Operating Expenses					
$264,258	$195,000	541	3400	**Contractual Services**				$130,000	-33%
$0	$40	541	4000	**Travel and Per Diem**				$0	-100%
$7,001	$4,875	541	4100	**Communications**				$4,875	0%
$257,303	$315,120	541	4300	**Utilities**				$315,120	0%
$0	$20,000	541	4400	**Rentals & Leases**				$20,000	0%
$13,185	$8,540	541	4500	**Insurance**				$9,127	7%
$59,981	$30,000	541	4600	**Repairs & Maintenance**				$30,000	0%
$5,080	$20,000	541	4611	**Repairs - Auto**				$20,000	0%

001-1141 Streets

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
$3,716	$5,000		4612	**Repairs - Small Equipment**				$5,000	0%
					1	$5,000	$5,000		
$9,519	$10,000		4613	**Repairs - Heavy Equipment**				$10,000	0%
$31,100	$36,000	541	5200	**Operating Supplies**				$36,000	0%
$3,744	$4,440	541	5201	**Uniforms**				$4,480	1%
				Daily uniforms	10	$328	$3,280		
				Boots (one pair per year)	12	$100	$1,200		
$30,871	$35,400	541	5202	**Fuel**				$50,400	42%
$93,089	$102,000	541	5300	**Materials**				$102,000	0%
$703	$2,850	541	5600	**Training**				$2,850	0%
$779,550	**$789,265**			**Total Operating Expenses**				**$739,852**	**-6%**
				Capital Expenses					
$0	$746,900	541	6300	**Improvements/Not buildings**				$834,656	12%
			★	Street Resurfacing	1	$834,656	$834,656		
$10,639	$0	541	6400	**Equipment**				$363,019	0%
			*	35 HP Tractor/Mower	1	$42,000	$42,000		
			*	Front End Loader	1	$225,000	$225,000		
			*	2022 F450 Dump Truck / Patch Wagon	1	$81,000	$81,000		
			*	ThermPlastic Striping System	1	$15,019	$15,019		
$0	$20,739	541	6401	**Capital Leases**				$41,739	101%
				(2) 3/4 Ton & (1) 1 Ton Pickup	3	$6,913	$20,739		
				3/4 Ton Pickups	1	$7,000	$7,000		
				1 TON TRUCK 4X4	2	$7,000	$14,000		
$10,639	**$767,639**			**Capital Expenses**				**$1,239,414**	**61%**
$1,483,494	**$2,326,968**			**Total Expenses**				**$2,874,007**	**24%**
-$648,494	**-$1,474,699**			**Net Revenue / Expenses**				**-$1,491,332**	**1%**

★ Indicates Local Option Gas Tax Items

001-1141 Streets

Actual 2021	Adopted Budget 2022	Account Number	Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change

* Indicates 1/2 Cent Sales Tax Items

001-1142 1/2 Sales Tax

Actual Budget 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				Revenues					
$3,008,322	$2,921,908	335	1900	1/2 Cent Sales Tax			$3,308,115	$3,308,115	10%
$3,008,322	$2,921,908			**Total Revenues**				**$3,308,115**	10%
				Personnel Expenses					
				Full Time Equivalent Employees	**0**				
$0	**$0**			**Total Personnel Costs**				**$0**	**0%**
				Transfers & Contingencies					
$1,271,439	$2,523,802	581	9000	**Transfer**				$2,151,577	-15%
$0	$218,371	511	9500	**Contingencies**				$1,156,538	430%
$1,271,439				**Total Transfers & Contingencies**				**$3,308,115**	**160%**
				Capital Expenses					
$254,854	$228,729	541	6300	**Improvements**				**$0**	-100%
$254,854	**$228,729**			**Capital Expenses**				**$0**	-100%
$1,526,293	**$228,729**			**Total Expenses**				**$3,308,115**	117%
$1,482,029	**$2,693,179**			**Net Revenue / Expenses**				**$0**	-100%

001-1424 Code Enforcement

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				Revenues					
$15,000	$15,000	354	0000	Code Violations			$15,000	$15,000	0%
$0	$0	354	0500	Magistrate - Code Enf			$2,250	$2,250	0%
$0	$0	349	1000	Lien Searches			$70,000	$70,000	0%
$0	$0			Foreclosure/Nuisance Abatement			$15,000	$15,000	0%
$15,000	$15,000			**Total Revenues**				$102,250	582%
				Personnel Expenses					
				Full Time Equivalent Employees	**2**				
$60,156	$71,243	524	1200	Regular Wages				$75,693	6%
$0	$0			Sick Leave Buy Back				$0	0%
$3,222	$5,299	524	1201	Holiday Pay				$6,137	16%
$0	$0	524	1400	Overtime pay				$0	0%
$0	$0	524	1500	Incentive Pay				$0	0%
$4,900	$5,855	524	2100	FICA Taxes				$6,260	7%
$7,946	$9,721	524	2200	Retirement Contributions				$11,129	14%
$14,545	$18,543	524	2300	Life & Health Insurance				$20,795	12%
$1,730	$1,868	524	2400	Workers Compensation				$2,692	44%
$92,499	**$112,529**			**Total Personnel Expenses**				**$122,706**	**9%**
				Operating Expenses					
$1,800	$5,400	524	3101	**Legal Fees**				$5,400	0%
$1,383	$4,410	524	4000	**Travel and Per Diem**				$4,410	0%
$6,875	$3,200	524	4100	**Communications**				$6,800	112%
$0	$400	524	4200	**Postage**				$400	0%
$327	$875	524	4500	**Insurance**				$820	-6%
$330	$120	524	4611	**Repairs - Auto**				$620	417%
$76	$810	524	4700	**Printing**				$810	0%
$207	$1,000	524	5100	**Office Supplies**				$1,000	0%

001-1424 Code Enforcement

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
$144	$1,000	524	5200	**Operating Supplies**				$1,000	0%
$984	$775	524	5201	**Uniforms**				$775	0%
$85	$2,640	524	5202	**Fuel**				$3,564	35%
$0	$0	524	5218	**Nuisance Abatement**				$15,000	0%
$240	$585	524	5400	**Dues & Subscriptions**				$585	0%
$3,743	$4,000	524	5600	**Training**				$4,000	0%
$16,194	**$25,215**			**Total Operating Expenses**				**$45,184**	**79%**
				Capital Expenses					
$3,471	$0	524	6400	**Equipment**			$0	$0	0%
$3,471	**$0**			**Capital Expenses**				**$0**	**0%**
$112,164	**$137,744**			**Total Expenses**				**$167,890**	**22%**
-$97,164	**-$122,744**			**Net Revenue / Expenses**				**-$65,640**	**-47%**

001-1562 Animal Services

Actual 2021	Adopted 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				Revenues					
$0	$5,000	346	2000	Fines	1	$5,200	$5,200	$5,200	4%
$0	$1,000	346	3000	Adoption Fee - Spay/Neuter	1	$12,900	$12,900	$12,900	1190%
$0	$1,000	346	4000	Impound / Vaccinations / Fees	1	$4,900	$4,900	$4,900	390%
$0	$0	354	0700	Violation of Local Ordinance	1	$1,000	$1,000	$1,000	0%
0	**$7,000**			**Total Revenues**				**$24,000**	**243%**
				Personnel Expenses					
				Full Time Equivalent Employees	**3**				
$0	$40,011	562	1200	Regular Wages				$105,528	164%
$0	$0	562		Sick Leave Buy Back				$0	0%
$0	$2,771	562	1201	Holiday Pay				$8,556	209%
$0	$3,500	562	1400	Overtime pay				$0	-100%
$0	$0	562	1500	Incentive Pay				$0	0%
$0	$3,062	562	2100	FICA Taxes				$8,727	185%
$0	$5,083	562	2200	Retirement Contributions				$15,515	205%
$0	$9,271	562	2300	Life & Health Insurance				$31,193	236%
$0	$1,020	562	2400	Workers Compensation				$3,753	268%
$0	**$64,718**			**Total Personnel Expenses**				**$173,273**	**167%**
				Operating Expenses					
$0	$72,747	562	3400	**Contractual Services**				$24,000	-67%
$0	$2,705	562	4000	**Travel and Per Diem**				$2,705	0%
$0	$1,985	562	4100	**Communications**				$5,435	174%
$0	$240	562	4200	**Postage**				$240	0%
$0	$6,600	562	4300	**Utilities**				$19,800	200%
$0	$3,300	562	4400	**Rentals & Leases**				$2,700	-18%
$0	$3,396	562	4500	**Insurance**				$2,173	-36%
$0	$1,100	562	4600	**Repairs & Maintenance**				$1,100	0%
	$3,300	562	4603	**Software**				$4,540	38%
$0	$740	562	4611	**Repairs - Auto**				$1,240	68%

$0	$360	562	4700	**Printing**	$1,040	189%
$0	$500	562	5100	**Office Supplies**	$900	80%
$0	$10,783	562	5200	**Operating Supplies**	$10,101	-6%
$0	$2,600	562	5202	**Fuel**	$5,200	100%
$0	$848	562	5201	**Uniforms**	$1,876	121%
$0	$700	562	5400	**Dues & Subscriptions**	$1,400	100%
$0	$7,200	562	5600	**Training**	$2,500	-65%
$0	**$124,104**			**Total Operating Expenses**	**$86,950**	**-30%**
				Capital Expenses		
	$35,000	562	6300	**Improvements**	$0	-100%
$0	$7,920	562	6400	**Equipment**	$0	-100%
$0	$0	562	6401	**Capital Leases**	$0	0%
$0	**$42,920**			**Capital Expenses**	**$0**	**-100%**
				Transfers & Contingencies		
$0	$0	562	9500	Contingencies	$5,000	0%
$0	**$0**			**Total Transfers & Contingencies**	**$5,000**	**0%**
$0	**$231,742**			**Total Expenses**	**$265,223**	**14%**
$0	**-$231,742**			**Net Revenue / Expenses**	**-$241,223**	**4%**

001-2319 Building Facilities

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				Revenues					
				Non Revenue Division					0%
$0				**Total Revenues**					0%
				Personnel Expenses					
				Full Time Equivalent Employees	**15.2**				
$439,914	$498,576	519	1200	Regular Wages				$518,549	4%
$0	$6,178			Sick Leave Buy Back				$6,530	6%
$20,916	$39,695	519	1201	Holiday Pay				$56,751	43%
$18,815	$14,125	519	1400	Overtime pay				$15,563	10%
$0	$14,400	519	1500	Incentive Pay				$14,400	0%
$36,479	$42,752	519	2100	FICA Taxes				$45,612	7%
$42,700	$53,017	519	2200	Retirement Contributions				$78,346	48%
$115,808	$136,733	519	2300	Life & Health Insurance				$160,037	17%
$25,124	$21,434	519	2400	Workers Compensation				$27,938	30%
$699,756	**$826,910**			**Total Personnel Costs**				**$923,727**	**12%**
				Operating Expenses					
$0	$0		3402	**Pest Control**				$5,696	0%
$4,805	$6,081	519	4100	**Communications**				$6,081	0%
$4,642	$9,500	519	4400	**Rentals & Leases**				$23,190	144%
$4,748	$7,450	519	4500	**Insurance**				$7,450	0%
$27,224	$38,000	519	4600	**Repairs & Maintenance**				$38,000	0%
$150,023	$167,000	519	4602	**Repairs - Building**				$170,252	2%
$4,410	$9,500	519	4611	**R&M - Auto**				$9,500	0%
$52,655	$103,199	519	5200	**Operating Supplies**				$92,348	-11%
$2,809	$5,000	519	5201	**Uniforms**				$5,297	6%

001-2319 Building Facilities

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
$558	$25,000	519	5202	**Fuel**				$24,703	-1%
$25	$800	519	5600	**Training**				$1,600	100%
$251,899	**$371,530**			**Total Operating Expenses**				**$378,421**	**2%**
				Capital Expenses					
$0	$9,949	519	6400	**Equipment**				$0	-100%
$0	$27,652	524	6401	**Capital Leases**				$27,652	0%
$36,330	**$37,601**			**Capital Expenses**				**$27,652**	**-26%**
$987,985	**$1,236,041**			**Total Expenses**				**$1,329,800**	**8%**
-$987,985	**-$1,236,041**			**Net Revenue / Expenses**				**-$1,329,800**	**8%**

001-2413 Finance

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				Revenues					
				Non Revenue Division					
$0				**Total Revenues**					**0%**
				Personnel Expenses					
				Full Time Equivalent Employees	**6**				
$300,949	$324,768	513	1200	Regular Wages				$363,933	12%
$0	$5,498			Sick Leave Buy Back				$6,073	10%
$14,410	$24,156	513	1201	Holiday Pay				$29,508	22%
$0	$0	513	1400	Overtime pay				$0	0%
$0	$0	513	1500	Incentive Pay				$0	0%
$21,695	$27,113	513	2100	FICA Taxes				$30,563	13%
$33,929	$45,012	513	2200	Retirement Contributions				$54,334	21%
$64,570	$136,733	513	2300	Life & Health Insurance				$160,037	17%
$528	$638	513	2400	Workers Compensation				$4,115	545%
$436,081	**$563,918**			**Total Personnel Costs**				**$648,564**	**15%**
				Operating Expenses					
$0	$400	513	4000	**Travel and Per Diem**				$4,614	1054%
$5,586	$4,465	513	4100	**Communications**				$6,340	42%
$344	$780	513	4300	**Utilities**				$780	0%
$3,142	$3,940	513	4400	**Rentals & Leases**				$7,000	78%
$333	$8,920	513	4603	**Software**				$8,920	0%
$68	$3,000	513	5100	**Office Supplies**				$3,000	0%
$344	$2,125	513	5200	**Operating Supplies**				$2,125	0%
$0	$150	513	5202	**Fuel**				$150	0%
$2,102	$650	513	5400	**Dues & Subscriptions**				$850	31%

001-2413 Finance

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
$135	$4,200	513	5600	**Training**				$4,200	0%
$12,874	**$28,630**			**Total Operating Expenses**				**$37,979**	**33%**
				Capital Expenses					
$0	$0	513	6400					$0	0%
$0	**$0**			**Capital Expenses**				**$0**	**0%**
$448,955	**$592,548**			**Total Expenses**				**$686,543**	**16%**
-$448,955	**-$592,548**			**Net Revenue / Expenses**				**-$686,543**	**16%**

001-2515 Planning & Zoning

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				Revenues					
$125,000	$125,000	316	0000	Business Tax Receipt			$125,000	$125,000	0%
$2,391	$0	316	1000	Business Tax Penalities			$1,000	$1,000	0%
$13,880	$0	349	3000	Planning Review Fee			$15,000	$15,000	0%
$0	$0	349		Development Review Fee			$25,000	$25,000	0%
$141,271	$125,000			**Total Revenues**				$166,000	**33%**
				Personnel Expenses					
				Full Time Equivalent Employees	**6**				
$340,009	$420,324	515	1200	Regular Wages				$425,935	1%
$0	$6,551			Sick Leave Buy Back				$6,256	-5%
$16,664	$26,823	515	1201	Holiday Pay				$29,277	9%
$0	$0	515	1400	Overtime pay				$0	0%
$0	$0	515	1500	Incentive Pay				$0	0%
$27,799	$35,048	515	2100	FICA Taxes				$35,704	2%
$45,063	$58,184	515	2200	Retirement Contributions				$50,800	-13%
$56,248	$67,942	515	2300	Life & Health Insurance				$55,140	-19%
$6,648	$11,179	515	2400	Workers Compensation				$15,355	37%
$492,431	**$626,051**			**Total Personnel Expenses**				**$618,467**	**26%**
				Operating Expenses					
$0	$120,000	515	3400	**Contractual Services**				$120,000	0%
$0	$2,480	515	4000	**Travel and Per Diem**				$2,480	0%
$9,225	$4,140	515	4100	**Communications**				$8,640	109%
$6,380	$16,000	515	4200	**Postage**				$16,000	0%
$6,260	$5,106	515	4300	**Utilities**				$6,128	20%
$2,732	$2,200	515	4400	**Rentals & Leases**				$2,500	14%
$659	$525		4500	**Insurance**				$525	0%
$970	$1,000	515	4600	**Repairs & Maintenance**				$1,000	0%
$1,620	$5,000	515	4603	**Software**				$5,000	0%

001-2515 Planning & Zoning

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
$0	$60	515	4611	**Repairs - Auto**				$60	0%
$1,098	$19,360	515	4700	**Printing**				$19,360	0%
$543	$1,200	515	5100	**Office Supplies**				$1,200	0%
$5,049	$5,800	515	5200	**Operating Supplies**				$5,800	0%
$0	$1,050		5201	**Uniforms**				$1,050	0%
$134	$500	515	5202	**Fuel**				$675	35%
$7,748	$8,000	515	5203	**Advertising**				$8,000	0%
$90	$800	515	5400	**Dues & Subscriptions**				$800	0%
$1,523	$2,250	515	5600	**Training**				$2,250	0%
$44,031	**$195,471**			**Total Operating Expenses**				**$201,468**	**3%**
				Capital Expenses					
$2,161	$0	515	6400	**Equipment**				$0	0%
$0	$7,171	515	6401	**Capital Leases**				$7,171	0%
$2,161	**$7,171**			**Capital Expenses**				**$7,171**	**0%**
$538,623	**$828,693**			**Total Expenses**				**$827,106**	**0%**
-$397,352	**-$703,693**			**Net Revenue / Expenses**				**-$661,106**	**-6%**

001-2772 Parks and Recreation

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				Revenues					
$26,925	$25,000	369	2201	Community Center			$28,000	$28,000	12%
$9,440	$12,000	369	2202	Warriors Hall			$14,000	$14,000	17%
$8,005	$5,000	369	2203	Park Rentals			$10,000	$10,000	100%
$44,370	$42,000			**Total Revenues**				**$52,000**	**17%**
				Personnel Expenses					
				Full Time Equivalent Employees	**3**				
$170,696	$134,236	572	1200	Regular Wages				$176,587	32%
$0	$2,773			Sick Leave Buy Back				$2,914	5%
$8,087	$10,528	572	1201	Holiday Pay				$15,367	46%
$0	$0	572	1400	Overtime pay				$0	0%
$0	$0	572	1500	Incentive Pay				$0	0%
$12,576	$11,287	572	2100	FICA Taxes				$14,907	32%
$16,950	$6,172	572	2200	Retirement Contributions				$12,639	105%
$31,172	$22,661	572	2300	Life & Health Insurance				$42,663	88%
$4,051	$266	572	2400	Workers Compensation				$2,007	655%
$243,532	**$187,923**			**Total Personnel Costs**				**$267,085**	**42%**
				Operating Expenses					
$146	$1,725	572	4100	**Communications**				$19,625	1038%
$0	$1,440	572	4300	**Utilities**				$22,380	1454%
$856	$1,000	572	4400	**Rentals & Leases**				$2,500	150%
$484	$450	572	4500	**Insurance**				$10,441	2220%
$0	$0	572	4600	**Repairs & Maintenance**				$2,200	0%
$160	$500	572	4611	**Repairs Auto**				$700	40%
$0	$5,000	572	4901	**Refunds**				$5,000	0%
$895	$1,000	519	5100	**Office Supplies**				$1,000	12%
$2,301	$3,000	572	5200	**Operating Supplies**				$3,000	30%

001-2772 Parks and Recreation

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
$0	$300	572	5201	**Uniforms**				$300	0%
$0	$900	572	5202	**Fuel**				$900	0%
$0	$300	572	5400	**Dues & Subscriptions**				$300	0%
$20,842	**$15,615**			**Total Operating Costs**				**$68,346**	**338%**
				Capital Expenses					
$343,927	$0	572	6500	**Construction in Progress**	0	$0	$0	$0	0%
$343,927	**$0**			**Capital Expenses**				**$0**	**0%**
$608,301	**$203,538**			**Total Expenses**				**$335,431**	**65%**
-$563,931	**-$161,538**			**Net Revenue / Expenses**				**-$283,431**	**75%**

001-2773 Athletics

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				Revenues					
$83,840	$10,000	347	2000	Charges for Services			$20,000	$20,000	100%
$5,646	$35,000	347	2100	Football			$35,000	$35,000	0%
$45,300	$45,300	347	2200	Soccer			$35,000	$35,000	-23%
$3,810	$6,000	347	2300	Cheerleading			$6,500	$6,500	8%
$16,715	$16,700	347	2400	Baseball			$35,000	$35,000	110%
$10,562	$10,000	347	2500	Basketball			$35,000	$35,000	250%
$0	$0	347	2800	Sponsor Fees			$20,000	$20,000	0%
	$0	347	2900	Adult Sports			$7,500	$7,500	0%
$6,388	$7,500	369	2000	Concession			$10,000	$10,000	33%
$172,261	$130,500			**Total Revenues**				**$204,000**	**56%**
				Personnel Expenses					
				Full Time Equivalent Employees	**6.4**				
$184,599	$216,269	572	1200	Regular Wages				$238,295	10%
$0	$2,570			Sick Leave Buy Back				$2,821	10%
$8,348	$13,273	572	1201	Holiday Pay				$16,018	21%
$153	$895	572	1400	Overtime pay				$1,007	13%
$0	$0	572	1500	Incentive Pay				$0	0%
$13,914	$17,757	572	2100	FICA Taxes				$19,671	11%
$8,837	$11,073	572	2200	Retirement Contributions				$13,424	21%
$40,570	$41,620	572	2300	Life & Health Insurance				$47,037	13%
$6,983	$9,772	572	2400	Workers Compensation				$13,011	33%
$263,404	**$313,229**			**Total Personnel Costs**				**$351,284**	**12%**
				Operating Expenses					
$0	$25,000	572	3103	**Engineering Fees**				$25,000	0%
$62,933	$117,175	572	3400	**Contractual Services**				$117,175	0%
$1,914	$1,848	572	3402	**Pest Control**				$0	-100%
$752	$1,155	572	4000	**Travel and Per Diem**				$1,155	0%
$7,416	$27,794	572	4100	**Communications**				$27,794	0%
$110,434	$101,840	572	4300	**Utilities**				$111,840	10%
$11,222	$6,700	572	4400	**Rentals & Leases**				$2,500	-63%

001-2773 Athletics

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
$71,593	$56,916	572	4500	**Insurance**				$60,725	7%
$0	$750	572	4600	**Repairs & Maintenance**				$750	0%
$15	$750	572	4611	**Repairs Auto**				$750	0%
$1,920	$4,800	572	4901	**Refunds**				$4,800	0%
$743	$1,950	519	5100	**Office Supplies**				$1,950	0%
$54,249	$66,000	572	5200	**Operating Supplies**				$81,000	23%
$1,160	$1,050	572	5201	**Uniforms**				$1,050	0%
$0	$1,440	572	5202	**Fuel**				$1,440	0%
$7,118	$17,300	572	5206	**Background Checks**				$17,300	0%
$100	$1,500	572	5203	**Advertising**				$1,500	0%
$0	$510	572	5400	**Dues & Subscriptions**				$510	0%
$744	$1,000	572	5600	**Training**				$1,000	0%
$332,313	**$435,478**			**Total Operating Expenses**				**$458,239**	**5%**
				Capital Expenses					
$2,041,556	$33,250	572	6300	**Improvements/Not buildings**				$33,250	0%
$0	$0	572	6400	Equipment				$0	0%
$0	$6,913	524	6401	Capital Leases				$6,913	0%
$2,041,556	**$40,163**			**Capital Expenses**				**$40,163**	**0%**
$2,637,273	**$788,870**			**Total Expenses**				**$849,686**	**8%**
-$2,465,012	**-$658,370**			**Net Revenue / Expenses**				**-$645,686**	**-2%**

001-2774 Library

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				Revenues					
$114,659	$116,000	347	1000	Library Fees			$116,000	$116,000	0%
$1,844	$10,000	352	0000	Library Fines			$2,500	$2,500	-75%
$116,503	$126,000			**Total Revenues**				$118,500	**-6%**
				Personnel Expenses					
				Full Time Equivalent Employees	**12.8**				
$358,124	$424,751	572	1200	Regular Wages				$460,087	8%
$0	$4,850			Sick Leave Buy Back				$5,303	9%
$14,989	$26,397	572	1201	Holiday Pay				$31,227	18%
$0	$0	572	1400	Overtime pay					0%
$0	$0	572	1500	Incentive Pay					0%
$28,013	$34,884	572	2100	FICA Taxes				$37,991	9%
$33,852	$40,765	572	2200	Retirement Contributions				$47,724	17%
$38,139	$47,965	572	2300	Life & Health Insurance				$53,629	12%
$634	$821	572	2400	Workers Compensation				$5,115	523%
$473,751	**$580,433**			**Total Personnel Expenses**				**$641,075**	**10%**
				Operating Expenses					
$264	$264	572	3402	**Pest Control**				$0	-100%
$267	$855	572	4000	**Travel and Per Diem**				$1,978	131%
$11,657	$15,560	572	4100	**Communications**				$15,560	0%
$683	$400	572	4200	**Postage**				$400	0%
$63,576	$65,700	572	4300	**Utilities**				$65,700	0%
$34,647	$33,355	572	4400	**Rentals & Leases**				$3,355	-90%
$8,063	$11,350	572	4500	**Insurance**				$12,372	9%
$855	$4,100	572	4600	**Repairs & Maintenance**				$7,994	95%
$2,358	$2,960	572	5100	**Office Supplies**				$2,960	0%

001-2774 Library

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
$38,980	$28,970	572	5200	**Operating Supplies**				$39,092	35%
$0	$420	572	5201	**Uniforms**				$420	0%
$0	$1,500	572	5202	**Fuel**				$1,500	0%
$50	$250	572	5206	**Background Checks**				$250	0%
$18,767	$20,235	572	5400	**Dues & Subscriptions**				$43,090	113%
$195	$500	572	5600	**Training**				$800	60%
$180,362	**$186,419**			**Total Operating Expenses**				**$195,471**	**5%**
				Capital Expenses					
$0	$0	572	6300	**Improvements/Not buildings**				$0	0%
$90,537	$0	572	6400	**Equipment**				$0	0%
$42,659	$36,500	572	6600	**Library Books**				$49,875	37%
$133,196	**$36,500**			**Capital Expenses**				**$49,875**	**37%**
$787,309	**$803,352**			**Total Expenses**				**$886,422**	**10%**
-$670,806	**-$677,352**			**Net Revenue / Expenses**				**-$767,922**	**13%**

001-2776 Cultural Services

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				Revenues					
$0	$0	366	2000	Donations - Museum			$5,000	$5,000	0%
$0	$0			**Total Revenues**				$5,000	**0%**
				Personnel Expenses					
				Full Time Equivalent Employees	**1**				
$0	$40,707	573	1200	Regular Wages				$44,206	9%
$0	$841	573		Sick Leave Buy Back				$919	9%
$0	$0	573	1201	Holiday Pay				$0	0%
$0	$0	573	1400	Overtime pay				$0	0%
$0	$0	573	1500	Incentive Pay				$0	0%
$0	$3,410	573	2100	FICA Taxes				$3,726	9%
$0	$5,661	573	2200	Retirement Contributions				$6,624	17%
$0	$9,271	573	2300	Life & Health Insurance				$10,398	12%
$0	$80	573	2400	Workers Compensation				$502	527%
$0	**$59,970**			**Total Personnel Expenses**				**$66,375**	**11%**
				Operating Expenses					
$0	$3,000		3400	**Contractual Services**				$3,000	0%
$0	$250	573	4000	**Travel and Per Diem**				$250	0%
$0	$1,385	573	4100	**Communications**				$3,885	181%
$0	$0		4500	**Insurance**				$2,000	0%
$0	$150	573	5100	**Office Supplies**				$150	0%
$0	$4,300	573	5200	Operating Supplies				$2,800	-35%
$0	$125	573	5201	**Uniforms**				$125	0%
	$0		5203	**Advertising**				$500	0%
$0	$2,385	573	5400	**Dues & Subscriptions**				$1,385	-42%
$0	**$11,595**			**Total Operating Expenses**				**$14,095**	**22%**

001-2776 Cultural Services

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				Capital Expenses					
$0	$0	573	6300	**Improvements/Not buildings**				$0	0%
$0	$0	573	6400	**Equipment**				$0	0%
$0	**$0**			**Capital Expenses**				**$0**	**0%**
$0	**$71,565**			**Total Expenses**				**$80,470**	**12%**
$0	**-$71,565**			**Net Revenue / Expenses**				**-$75,470**	**5%**

125- 2624 Permitting

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				Revenues					
$191,819	$185,000	322	0000	Building Permits Fee			$210,000	$210,000	14%
$27,960	$68,430	322	0400	Application Fees			$68,430	$68,430	0%
$155,100	$155,000	322	0500	Subcontractor Permits			$175,000	$175,000	13%
$96,388	$40,000	322	0600	Misc Permits			$55,000	$55,000	38%
$103,687	$115,000	322	0700	Misc Fees			$125,000	$125,000	9%
$17,273	$16,000	322	0100	Surcharge			$18,000	$18,000	13%
$0	$0	381	0000	Interfund Transfer			$0	$0	0%
$81,296	$163,898	389	9001	Transfer From Reserve			$105,646	$105,646	-36%
$673,523	$743,328			**Total Revenues**			$757,076	$757,076	2%
				Personnel Expenses					
				Full Time Equivalent Employees	**6**				
$217,850	$294,468	524	1200	Regular Wages				$301,580	2%
$0	$4,741			Sick Leave Buy Back				$4,194	-12%
$9,695	$20,294	524	1201	Holiday Pay				$20,179	-1%
$1,238	$5,326	524	1400	Overtime pay				$6,351	19%
$0	$3,600	524	1500	Incentive Pay				$3,600	0%
$16,663	$24,708	524	2100	FICA Taxes				$25,647	4%
$27,030	$37,830	524	2200	Retirement Contributions				$37,162	-2%
$44,420	$55,767	524	2300	Life & Health Insurance				$52,265	-6%
$4,015	$7,000	524	2400	Workers Compensation				$10,136	45%
$320,911	**$453,734**			**Total Personnel Costs**				**$461,114**	**2%**
				Operating Expenses					
$0	$0		3400	**Contractual Services**				$0	0%
$1,618	$4,720	524	4000	**Travel and Per Diem**				$4,720	0%
$6,834	$8,460	524	4100	**Communications**				$8,460	0%
$6,344	$6,600	524	4300	**Utilities**				$7,920	20%
$1,879	$1,800	524	4400	**Rentals & Leases**				$1,800	0%
$3,985	$6,341	524	4500	**Insurance**				$7,934	25%
$1,868	$0	524	4600	**Repairs & Maintenance**				$0	0%

125- 2624 Permitting

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
$2,484	$39,000	524	4603	**Software**				$39,000	0%
$0	$500	524	4610	**Repairs - Miscellaneous**				$500	0%
$3	$480	524	4611	**Repairs - Auto**				$480	0%
$38	$2,360	524	4700	**Printing**				$2,360	0%
$17,939	$8,000	524	4900	**Other Current Charges**				$16,000	100%
$241	$3,000	524	5100	**Office Supplies**				$3,000	0%
$7,260	$9,000	524	5200	**Operating Supplies**				$6,000	-33%
$1,045	$1,600	524	5201	**Uniforms**				$1,600	0%
$1,351	$4,630	524	5202	**Fuel**				$6,250	35%
$180	$1,320	524	5214	**Inspection Tools**				$1,320	0%
$0	$2,000	524	5215	**Building Code Software**				$500	-75%
$894	$1,625	524	5216	**Personnel Safety Equip.**				$1,625	0%
$1,220	$3,035	524	5400	**Dues & Subscriptions**				$3,035	0%
$2,118	$2,500	524	5401	**Code Books & Subscriptions**				$2,500	0%
$1,268	$5,325	524	5600	**Training**				$5,325	0%
$58,569	**$112,296**			**Total Operating Expenses**				**$120,329**	**7%**
				Capital Expenses					
$0	$75,000	524	6300	**Improvements**				$75,000	0%
$1,898	$0	524	6400	**Equipment**				$0	0%
$13,776	$14,430	524	6401	**Capital Leases**				$14,430	0%
$15,674	**$89,430**			**Capital Expenses**				**$89,430**	**0%**
				Transfers and Contingencies					
$0	$85,000	524	9000	**Transfers**				$85,000	0%

125- 2624 Permitting

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
$0	$2,868	524	9500	**Contingencies**				$1,203	-58%
$0	**$87,868**			**Total Transfers and Contingencies**				**$86,203**	**-2%**
$395,154	**$743,328**			**Total Expenses**				**$757,076**	**2%**
$278,369	**$0**			**Net Revenue / Expenses**				**$0**	**0%**

150-2854 Community Development Block Grant

Actual 2021	Adopted 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				Revenues					
$110,678	$170,025	331	6200	Annual Entitlement Grant			$157,584	$157,584	42%
$0	$44,000	389	9001	C/F Carryforward from FY22			$79,890	$79,890	0%
$207,513	$214,025			**Total Revenue**				$237,474	14%
				Personal Expenses					
				Full Time Equivalent Employees	**0**				
$0				**Total Personal Costs**				**$0**	**0%**
				Operating Expenses					
$23,005	$80,230	554	8302	**Grants & Aide**				$111,737	386%
$54,754	$55,790	554	5218	**Public Projects**				$94,220	72%
$32,900	$34,005	554	9000	**Transfers**				$31,517	-4%
$110,681	**$170,025**			**Total Operating Costs**				**$237,474**	
				Capital Costs					
$0	$44,000	554	6300	**Infrastructure Projects**				$0	0%
$0	**$44,000**			**Capital Expenses**				**$0**	0%
$110,681	**$214,025**			**Total Expenses**				**$237,474**	
$96,832	**$0**			**Net Revenue / Expenses**				**$0**	-100%

220-0213 Debt Service

Actual 2021	Adopted Budget 2022	Account Number	Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
			Revenues					
$325,547	$283,741		Transfer from General Fund			$285,541	$285,541	1%
$325,547	$283,741		**Total Revenue**				**$285,541**	**1%**
			Personal Expenses					
			Full Time Equivalent Employees	**0**				
$0	**$0**		**Total Personal Costs**				**$0**	**0%**
			Operating Expenses					
			2015 Public Imp Refunding				**$285,541**	0%
$286,741	**$283,741**		**Total Operating Costs**				**$285,541**	**1%**
			Capital Costs					
$0	**$0**		**Capital Expenses**				**$0**	**0%**
$286,741	**$283,741**		**Total Expenses**				**$285,541**	**1%**
$38,806	**$0**		**Net Revenue / Expenses**				**$0**	**0%**

332 - Capital Improvements

Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
			Revenues					
$0	312	5000	Tourist Development Tax			$650,115	$650,115	0%
$1,695,570	334	0000	State Grant Apropriations			$1,000,000	$1,000,000	-41%
$1,007,896	381	0000	Transfer from 1/2 Cent *			$0	$0	-100%
$150,809	381	0000	Transfer from General Fund			$72,238	$72,238	-52%
$1,671,796	381	0000	Transfer from Water Dept			$0	$0	-100%
$185,000	381	0000	Transfer from Impact Fees			$0	$0	-100%
$7,800,000	384	0000	SRF Loan Proceeds			$3,750,000	$3,750,000	-52%
$527,814	331	3000	Federal Grant - ARPA			$0	$0	-100%
$0	389	9001	Cash Carryforward (Impact Fees)			$185,000	$185,000	0%
$0	389	9001	Cash Carryforward (1/2 Cent)			$395,400	$395,400	0%
$0	389	9001	Cash Carryforward ARPA)			$527,814	$527,814	0%
$0	389	9001	Cash Carryforward			$5,547,186	$5,547,186	0%
$13,771,154			**Total Revenues**				**$12,127,753**	**-12%**
			Personnel Expenses					
			Full Time Equivalent Employees	**0**				
$0			**Total Personnel Expenses**				**$0**	**0%**
			Operating Expenses					
$0			**Total Operating Expenses**				**$0**	**0%**
			Capital Expenses					
			0822 - Fire Department					
$1,307,996	522	6400	**Equipment**				$0	-100%
		*	Fire Training Tower	0	$1,307,996	$0		
			1141 - Streets					
$1,395,400	541	6300	**Improvements/Not buildings**				$1,395,400	0%
		*	E. Redstone (Brookemeade to Okaloosa Lane)	1	$395,400	$395,400		
			Main Street Project	1	$1,000,000	$1,000,000		

			2319 - Facilities					
$150,809	519	6300	**Improvements**				$722,353	379%
			LED Lighting Replacement	1	$21,838	$21,838		
			Twin Hills Tennis Cts Fence	1	$25,400	$25,400		
			Downtown Christmas Décor	1	$25,000	$25,000		
			Restricted Reserve TDT	1	$650,115	$650,115		
			1633 - Water					
$300,000	533	6300	**Improvements**				$2,950,000	883%
			Arena Road Water Tower (Design/Construction)	1	$2,750,000	$2,750,000		
			PJ Phase 4 relocate	1	$200,000	$200,000		
			1735 - Sewer					
$2,562,884	533	6301	**Improvements**				$2,710,000	6%
			CIPP Lining Program	1	$50,000	$50,000		
			Low-Pressure Sewer Program	1	$25,000	$25,000		
		»	Benjamin Sewer Expansion	1	$135,000	$135,000		
			Manhole Lining Program	1	$50,000	$50,000		
		»	Split Creek Engineering Study	1	$50,000	$50,000		
			Foxwood Estates Septic to Sewer	1	$2,200,000	$2,200,000		
			PJ Phase 4 relocate	1	$200,000	$200,000		
			1935 - Wastewater					
$5,700,000	535	6300	**Improvements**				$4,350,000	-24%
			Phase 1 PD&E	1	$100,000	$100,000		
			Rapid Infiltration (RIB)	1	$500,000	$500,000		
			Rib 6 Design	1	$650,000	$650,000		
			Rib 6 Construction	1	$3,100,000	$3,100,000		
			2238 - Stormwater					
$250,000	538	6301	**Improvements**				$0	-100%
$10,359,093			**Capital Expenses**				**$12,127,753**	**17%**
$10,359,093			**Total Expenses**				**$12,127,753**	**17%**
$3,412,061			**Net Revenue / Expenses**				**$0**	**-100%**

» Impact Fees Funded Project

* 1/2 Cent Sales Tax Funded

★ Local Option Gas Tax

440 Utility Fund Summary

	*Revenue	Carry Forward	*Debt Proceeds	Grants & Aid	Impact Fees From Fund Balance	Restricted Funds	Personnel Expenses	Operating Expenses	Capital Expenses	Debt Contingency Transfers	Total
G&A	$ 539,000	$ 551,592	$ -	$ -	$ -	$ 515,671	$ -	$ 429,829	$ -	$ 3,429,763	$ (2,253,329)
Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ 668,133	$ 227,797	$ 354,936	$ -	$ (1,250,866)
Customer Service	$ -	$ -	$ -	$ -	$ -	$ -	$ 408,650	$ 93,950	$ -	$ -	$ (502,600)
Water	$ 3,402,000	$ -	$ -	$ -	$ -	$ -	$ 773,457	$ 731,211	$ 40,441	$ -	$ 1,856,892
Sewer	$ 4,787,000	$ -	$ -	$ -	$ -	$ -	$ 792,215	$ 603,149	$ 20,323	$ -	$ 3,371,313
Wastewater Plant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,221,409	$ -	$ -	$ (1,221,409)
Totals	$ 8,728,000	$ 551,592	$ -	$ -	$ -	$ 515,671	$ 2,642,455	$ 3,307,345	$ 415,700	$ 3,429,763	$ 0

Total Expenses	$ 6,365,499
Total operating and Capital Expenses	$ 3,723,044

*The revenue in this summary is based on the projections found in the proforma from the 2020 utility rate study

Total Budget
$ 9,795,263

	20%	25%	30%
Reserve Calculation	$ 1,189,960	$ 1,487,450	$ 1,784,940

Contingency
10% of Operating $ 330,734
+ or - Excess

440-0311 General & Administrative

Actual 2021	Adopted Budget 2022	Account Number	Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
			Revenues					
$91,200	$85,000	324 2101	Impact Fees - Water Res			$150,000	$150,000	76%
$4,200	$50,000	324 2201	Impact Fees - Water Comm			$25,000	$25,000	-50%
$204,000	$220,000	324 2102	Impact Fees - Sewer Res			$275,000	$275,000	25%
$12,800	$75,000	324 2202	Impact Fees - Sewer Comm			$15,000	$15,000	-80%
$223,643	$300,000	343 0000	Connection Fees			$350,000	$350,000	17%
$192,000	$199,680	343 9000	Special Fees/ Penalties			$134,000	$134,000	-33%
	$0	343 3001	Deliquent Service Charge			$28,000	$28,000	0%
	$0	369 1000	Write Offs			$17,000	$17,000	0%
$25,499	$20,000	369 0000	Misc. Revenues			$10,000	$10,000	-50%
$0	$0	384 0000	SRF Loan Proceeds			$0	$0	0%
$56,608	$57,856	335 1900	1/2 Cent Sales Tax *			$50,671	$50,671	-12%
$1,936,085	$1,408,271	331 3000	Federal Grants - ARPA			$0	$0	-100%
	$720,105	389 9001	Cash Carryforward			$551,592	$551,592	-23%
$10,124,888	$3,135,912		**Total Revenues**				**$1,606,263**	**-49%**
			Personnel Expenses					
			Full Time Equivalent Employees	**0**				
$22,824			**Total Personnel Costs**				**$0**	
			Operating Expenses					
$8,120	$8,950	511 3400	**Contractual Services**				$8,950	0%
$397,333	$295,570	511 4500	**Insurance**				$310,779	5%
$304,739	$4,800	511 4900	**Other Current Charges**				$100,800	2000%
$3,013	$7,500	511 4904	**Collection Agency Exp**				$7,500	0%
$0	$800	511 5100	**Office Supplies**				$800	0%
$163	$500	511 5200	**Operating Supplies**				$500	0%
$0	$500	511 5203	**Advertising**				$500	0%
$713,367	**$318,620**		**Total Operating Expenses**				**$429,829**	**35%**
			Capital Expenses					
$0	$0	511 6400	**Equipment**				$0	0%

440-0311 General & Administrative

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
$0	**$0**			**Total Capital Expenses**				**$0**	**0%**

Debt, Contingencies and Transfers

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				2008- State Revolving Fund				$460,345	0%
$61,714	$71,846	511	7232	Interest	1	$61,954	$61,954		
$378,854	$388,500	511	7132	Principal (Reclassified against debt at fiscal year end)	1	$398,391	$398,391		
				SRF 2010				$58,971	0%
$16,730	$15,513	511	7234	Interest	1	$14,261	$14,261		
$42,242	$43,459	511	7134	Principal (Reclassified against debt at fiscal year end)	1	$44,710	$44,710		
				SRF 13/14				$456,970	0%
$134,430	$126,153	511	7236	Interest	1	$117,662	$117,662		
$322,541	$330,818	511	7136	Principal (Reclassified against debt at fiscal year end)	1	$339,308	$339,308		
				2015 W&S Refunding				$501,516	77%
$214,351	$212,986	511	7240	Interest	1	$211,516	$211,516		
$65,000	$70,000	511	7140	Principal (Reclassified against debt at fiscal year end)	1	$290,000	$290,000		
				2016 W&S Refunding				$169,488	-56%
$149,087	$139,488	511	7241	Interest	1	$129,488	$129,488		
$240,000	$250,000	511	7141	Principal (Reclassified against debt at fiscal year end)	1	$40,000	$40,000		
			*	**2020 Capital Imp. Bond**				$50,671	-12%
$7,577	$4,053	511	7243	Interest	1	$8,016	$8,016		
$49,031	$53,803	511	7143	Principal (Reclassified against debt at fiscal year end)	1	$42,655	$42,655		
				2021 W&S Revenue Bond Series				$311,068	-16%
	$105,560	511	7144	Principal	1	$205,000	$205,000		
	$265,000	511	7244	Interest	1	$106,068	$106,068		
$703	$477,229	511	9000	**Transfers**				$465,000	-3%

440-0311 General & Administrative

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				Reserves	0	$47,229	$0		
			⅀	Transfer to Capital Improvements	0	$185,000	$0		
			⅀	Transfer to Impact Fee Reserve	1	$465,000	$465,000		
$112,000	$1,713,407	511	9500	**Contingencies**				$330,734	-81%
				10% of Operating Expenses	1	$330,734	$330,734		
				ARPA Federal Grant	0	$1,408,271	$0		
$625,000	$625,000	511	9700	**Transfer to General Fund (cost allocation)**				$625,000	0%
							$625,000		
$2,419,260	**$4,892,815**			**Total Debt, Contingencies & Transfers**				**$3,429,763**	-30%
$3,155,451	**$5,211,435**			**Total Expenses**				**$3,859,592**	-26%
$6,969,437	**-$2,075,523**			**Net Revenue / Expenses**				**-$2,253,329**	9%

⅀ Impact Fees Funded

* 1/2 Cent Sales Tax Funded

440-0510 Utility Administration

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				Revenues					
				Non Revenue Division					
$0				**Total Revenues**					
				Personnel Expenses					
				Full Time Equivalent Employees	**6**				
$221,999	$402,774	519	1200	Regular Wages				$454,742	13%
$0	$7,586			Sick Leave Buy Back				$6,451	-15%
$11,768	$29,958	519	1201	Holiday Pay				$36,871	23%
$363	$2,837	519	1400	Overtime pay				$0	-100%
$0	$3,600	519	1500	Incentive Pay				$4,800	33%
$16,928	$33,960	519	2100	FICA Taxes				$38,469	13%
$28,215	$41,052	519	2200	Retirement Contributions				$52,760	29%
$38,455	$70,043	519	2300	Life & Health Insurance				$58,427	-17%
$6,394	$10,206	519	2400	Workers Compensation				$15,612	53%
$324,122	**$602,016**			**Total Personnel Costs**				**$668,133**	**11%**
				Operating Expenses					
$19,050	$50,000	519	3103	**Engineering Fees**				$130,000	160%
$0	$7,000	519	3400	**Contractual Services**				$7,000	0%
$275	$264	519	3402	**Pest Control**				$264	0%
$430	$0	519	4000	**Travel and Per Diem**				$0	0%
$5,860	$11,050	519	4100	**Communications**				$11,050	0%
$6	$300	519	4200	**Postage**				$250	-17%
$8,887	$12,700	519	4300	**Utilities**				$12,700	0%
$1,861	$4,907	519	4400	**Rentals & Leases**				$5,827	19%
$1,680	$4,353	519	4500	**Insurance**				$7,037	62%
$5,083	$6,564	519	4600	**Repairs & Maintenance**				$6,564	0%
$2,160	$2,500	519	4611	**Repairs - Auto**				$2,500	0%

440-0510 Utility Administration

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
$0	$250	519	4612	**Repairs - Small Equipment**				$250	0%
$0	$250	519	4613	**Repairs - Heavy Equipment**				$250	0%
$745	$1,850	519	5100	**Office Supplies**				$850	-54%
$8,161	$12,050	519	5200	**Operating Supplies**				$12,050	0%
$933	$1,180	519	5201	**Uniforms**				$1,610	36%
$3,337	$3,750	519	5202	**Fuel**				$3,800	1%
$497	$700	519	5203	**Advertising**				$500	-29%
$11,274	$23,795	519	5400	**Dues & Subscriptions**				$23,795	0%
$754	$1,600	519	5600	**Training**				$1,500	-6%
$70,993	**$145,063**			**Total Operating Expenses**				**$227,797**	**57%**
				Capital Expenses					
$0	$0	533	6300	**Improvements**				$345,000	0%
$0	$0	519	6401	**Capital Leases**				$9,936	0%
$0	**$0**			**Capital Expenses**				**$354,936**	**0%**
$395,115	**$747,079**			**Total Expenses**				**$1,250,866**	**67%**
-$395,115	**-$747,079**			**Net Revenue / Expenses**				**-$1,250,866**	67%

440-1513 Customer Service

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				Revenues					
				Non Revenue Division					0%
				Total Revenue					**0%**
				Personal Expenses					
				Full Time Equivalent Employees	**7**				
$237,776	$239,492	513	1200	Regular Wages				$257,245	7%
$0	$4,358			Sick Leave Buy Back				$4,711	8%
$11,121	$15,274	513	1201	Holiday Pay				$18,049	18%
$2,882	$3,693	513	1400	Overtime pay				$3,892	5%
$18,207	$19,823	513	2100	FICA Taxes				$21,420	8%
$23,854	$24,655	513	2200	Retirement Contributions				$28,421	15%
$63,332	$65,795	513	2300	Life & Health Insurance				$69,160	5%
$2,641	$3,188	513	2400	Workers Compensation				$5,751	80%
$359,813	**$376,278**			**Total Personnel Expenses**				**$408,650**	**9%**
				Operating Expenses					
$0	$0	513	3400	**Contractual Services**				$0	0%
$7,745	$6,600	513	4100	**Communications**				$6,600	0%
$73,719	$72,000	513	4200	**Postage**				$72,000	0%
$2,444	$2,400	513	4300	**Utilities**				$2,400	0%
$2,069	$2,000	513	4400	**Rentals & Leases**				$2,000	0%
$806	$600	513	4500	**Insurance**				$2,000	233%
$0	$3,000	513	5100	**Office Supplies**				$3,000	0%
$2,728	$3,250	513	5200	**Operating Supplies**				$3,250	0%
$0	$700	513	5201	**Uniforms**				$700	0%
$10	$200	513	5202	**Fuel**				$200	0%

440-1513 Customer Service

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
$1,284	$1,300	513	5400	**Dues & Subscriptions**				$1,300	0%
$0	$500	513	5600	**Training**				$500	0%
$90,805	**$92,550**			**Total Operating Expenses**				**$93,950**	**2%**
$0	**$0**			**Capital Expenses**				**$0**	**0%**
$450,618	**$468,828**			**Total Expenses**				**$502,600**	**7%**
-$450,618	**-$468,828**			**Net Revenue / Expenses**				**-$502,600**	**7%**

440-1633 Water

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				Revenues					
$2,909,365	$3,314,327	343	3000	Water Revenue			$3,402,000	$3,402,000	3%
$2,909,365	$3,314,327			**Total Revenues**				**$3,402,000**	**3%**
				Personnel Expenses					
				Full Time Equivalent Employees	**8**				
$377,499	$354,614	533	1200	Regular Wages				$402,201	13%
$0	$7,327			Sick Leave Buy Back				$8,362	14%
$17,020	$26,376	533	1201	Holiday Pay				$32,611	24%
$67,588	$53,793	533	1400	Overtime pay				$61,620	15%
$0	$24,000	533	1500	Incentive Pay				$24,000	0%
$30,540	$31,542	533	2100	FICA Taxes				$35,739	13%
$57,138	$52,364	533	2200	Retirement Contributions				$55,328	6%
$118,132	$120,806	533	2300	Life & Health Insurance				$131,265	9%
$13,951	$16,204	533	2400	Workers Compensation				$22,331	38%
$681,867	**$687,026**			**Total Personnel Expenses**				**$773,457**	**13%**
				Operating Expenses					
$109,219	$111,300	533	3400	**Contractual Services**				$111,300	0%
$4,762	$7,875	533	4100	**Communications**				$7,875	0%
$0	$900	533	4200	**Postage**				$900	0%
$219,486	$252,600	533	4300	**Utilities**				$252,600	0%
$10,066	$11,460	533	4400	**Rentals & Leases**				$11,460	0%
$31,273	$25,626	533	4500	**Insurance**				$33,186	30%
$62,364	$117,000	533	4600	**Repairs & Maintenance**				$117,000	0%
$6,105	$6,565	533	4611	**Repairs - Auto**				$6,565	0%
$286	$500	533	4612	**Repairs - Small Equipment**				$500	0%

440-1633 Water

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
$430	$6,000	533	4613	**Repairs - Heavy Equipment**				$6,000	0%
$0	$250	533	5100	**Office Supplies**				$250	0%
$112,348	$137,400	533	5200	**Operating Supplies**				$135,074	-2%
$3,475	$3,500	533	5201	**Uniforms**				$3,500	0%
$31,112	$26,000	533	5202	**Fuel**				$37,000	42%
$5,210	$4,000	533	5400	**Dues & Subscriptions**				$4,000	0%
$2,179	$1,675	533	5600	**Training**				$4,001	139%
$598,315	**$712,651**			**Total Operating Expenses**				**$731,211**	**3%**
				Capital Expenses					
$2,200,000	$0	533	6300	**Improvements**				$0	0%
$0	$113,588	533	6400	**Equipment**				$0	-100%
$16,080	$26,882	533	6401	**Capital Leases**				$40,441	50%
$2,216,080	**$140,470**			**Capital Expenses**				**$40,441**	**-71%**
				Debt, Contingencies and Transfers					
$0	$300,000	581	9000	**Transfers**				$0	**-100%**
$0	**$300,000**			**Total Debt, Contingencies and Transfers**				**$0**	**-100%**
$3,496,262	**$1,840,147**			**Total Expenses**				**$1,545,108**	**-16%**
-$586,897	**$1,474,180**			**Net Revenue / Expenses**				**$1,856,892**	**26%**

440-1735 Sewer

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				Revenues					
$4,248,541	$4,359,680	343	5000	Sewer Revenue			$4,787,000	$4,787,000	10%
$4,248,541	$4,359,680			**Total Revenues**			$4,787,000	**$4,787,000**	**10%**
				Personnel Expenses					
				Full Time Equivalent Employees	**11**				
$422,052	$382,294	533	1200	Regular Wages				$469,084	23%
$0	$4,608			Sick Leave Buy Back				$5,193	13%
$19,743	$28,435	533	1201	Holiday Pay				$38,034	34%
$15,897	$9,668	533	1400	Overtime pay				$12,174	26%
$0	$14,400	533	1500	Incentive Pay				$15,600	8%
$32,937	$32,875	533	2100	FICA Taxes				$40,385	23%
$56,710	$49,626	533	2200	Retirement Contributions				$71,796	45%
$93,306	$95,936	533	2300	Life & Health Insurance				$119,207	24%
$17,633	$13,254	533	2400	Workers Compensation				$20,742	56%
$658,278	**$631,096**			**Total Personnel Expenses**				**$792,215**	**26%**
				Operating Expenses					
$11,598	$15,904	533	3400	**Contractual Services**				$16,500	4%
$0	$0	533	4000	**Travel and Per Diem**				$0	0%
$7,727	$7,575	533	4100	**Communications**				$7,575	0%
$185,833	$204,480	533	4300	**Utilities**				$204,480	0%
$30,539	$35,000	533	4400	**Rentals & Leases**				$38,460	10%
$37,088	$38,175	533	4500	**Insurance**				$32,800	-14%
$117,933	$135,500	533	4600	**Repairs & Maintenance**				$135,500	0%
$23,080	$23,960	533	4611	**Repairs - Auto**				$23,960	0%
$163	$5,000	533	4612	**Repairs - Small Equipment**				$5,000	0%
$2,993	$22,000	533	4613	**Repairs - Heavy Equipment**				$22,000	0%

440-1735 Sewer

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
$62,323	$45,000	533	5200	**Operating Supplies**				$45,000	0%
$4,141	$3,759	533	5201	**Uniforms**				$3,759	0%
$41,522	$37,200	533	5202	**Fuel**				$60,200	62%
$2,770	$11,971	533	5600	**Training**				$7,915	-34%
$530,350	**$585,524**			**Total Operating Expenses**				**$603,149**	**3%**
				Capital Expenses					
$0	$0	533	6300	**Improvements/Not buildings**				$0	0%
$2,538,456	$0	533	6301	**Improvements**				$0	0%
$24,120	$79,250	533	6400	**Equipment**				$0	-100%
$24,120	$35,866	533	6401	**Vehicle Leases**				$20,323	-43%
$2,586,696	**$115,116**			**Capital Expenses**				**$20,323**	-82%
$3,775,324	**$1,331,736**			**Total Expenses**				**$1,415,687**	6%
$473,217	**$3,027,944**			**Net Revenue / Expenses**				**$3,371,313**	11%

* Impact Fee F

440-1935 Wastewater Treatment Plant

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				Revenues					
$0				**Total Revenues**					
				Personnel Expenses					
				Full Time Equivalent Employees	**0**				
				Total Personnel Expenses					
				Operating Expenses					
$1,102,766	$1,098,324	535	3400	**Contractual Services**				$1,098,324	0%
$0	$0		4100	**Communications**				$7,224	0%
$50,811	$38,175	535	4500	**Insurance**				$45,861	20%
$13,579	$20,000	535	4600	**Repairs & Maintenance**				$20,000	0%
$31,865	$58,000	535	5200	**Operating Supplies**				$50,000	-14%
$1,199,021	**$1,214,499**			**Total Operating Expenses**				**$1,221,409**	**1%**
				Capital Expenses					
$488,723	$0	535	6300	**Improvements/Not buildings**				$0	0%
$0	$0	535	6400	**Equipment**				$0	0%
$488,723	**$0**			**Capital Expenses**				**$0**	0%
$1,687,744	**$1,214,499**			**Total Expenses**				**$1,221,409**	1%
-$1,687,744	**-$1,214,499**			**Net Revenue / Expenses**				**-$1,221,409**	1%

441- 1834 Sanitation Fund

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				Revenues					
$3,999,295	$4,000,000	343	4000	Garbage Fees			$4,200,000	$4,200,000	5%
$61,787	$55,000	343	9000	Penalties			$60,000	$60,000	9%
$234,479	$208,000	343	9001	Franchise Fees			$225,000	$225,000	8%
$0	$0	389	9001	Cash Carry Forward			$0	$0	0%
$4,295,561	$4,263,000			**Total Revenue**			$4,485,000	**$4,485,000**	**5%**
				Personal Expenses					
				Full Time Equivalent Employees	**0**				
				Total Personal Costs					
				Operating Expenses					
$3,828,524	$3,948,000	534	3400	**Contractual Services**				$3,948,000	0%
$67,516	$50,000	534	3900	**Landfill Charges**				$50,000	0%
$22,650	$5,000	534	4903	**Bad Debt**				$5,000	0%
$4,145,400	**$4,003,000**			**Total Operating Costs**				**$4,003,000**	**0%**
				Capital Costs					
$0	$0		6400	**Equipment**				$190,000	0%
				Grapple Truck	1	$ 190,000	$190,000		
$0	**$0**			**Total Capital Expenses**				**$190,000**	**0%**
				Debt, Contingencies and Transfers					
$0	$260,000	534	9100	**Transfers**				$292,000	12%
$0	**$260,000**			**Total Debt, Contingencies and Transfers**				**$292,000**	**0%**
$4,145,400	**$4,263,000**			**Total Expenses**				**$4,485,000**	**5%**
$0	**$0**			**Net Revenue / Expenses**				**$0**	**0%**

442-2238 Stormwater

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				Revenues					
$302,773	$310,000	343	70-01	Residential			$330,000	$330,000	6%
$85,013	$85,100	343	70-02	Commercial			$90,000	$90,000	6%
$0	$220,000	381	00-00	Transfer from 1/2 Cent Tax *			$0	$0	-100%
$7,271	$18,162	381	00-00	Transfer from General Fund			$41,743	$41,743	130%
$395,056	$633,262			**Total Revenue**				**$461,743**	
				Personal Expenses					
				Full Time Equivalent Employees	**6**				
$136,745	$174,060	538	1200	Regular Wages				$187,376	8%
$0	$1,277	538		Sick Leave Buy Back				$1,396	9%
$6,416	$12,947	538	1201	Holiday Pay				$15,193	17%
$2,992	$3,550	538	1400	Overtime pay				$3,853	9%
$0	$2,400			Incentive Pay				$2,400	0%
$10,475	$14,587	538	2100	FICA Taxes				$15,787	8%
$18,446	$24,217	538	2200	Retirement Contributions				$28,066	16%
$40,303	$50,794	538	2300	Life & Health Insurance				$57,354	13%
$9,219	$7,494	538	2400	Workers Compensation				$9,864	32%
$224,596	**$291,326**			**Total Personal Costs**				**$321,289**	**0%**
				Operating Expenses					
$0	$2,500	538	3103	**Engineering Fees**				$2,500	0%
$197	$1,275	538	4100	**Communications**				$1,275	0%
$17,098	$12,633	538	4500	**Insurance**				$13,665	8%
$4,416	$12,500	538	4600	**Repairs & Maintenance**				$12,500	0%
$5,566	$6,000	538	4611	**Repairs - Auto**				$6,000	0%
$900	$0	538	4612	**Repairs - Small Equipment**				$0	0%
$13,608	$7,500	538	4613	**Repairs - Heavy Equipment**				$7,500	0%
$1,007	$5,000	538	5200	**Operating Supplies**				$5,000	0%
$1,531	$2,700	538	5201	**Uniforms**				$2,700	0%

442-2238 Stormwater

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
$19,460	$16,980	538	5202	**Fuel**				$29,980	77%
$9,192	$40,085	538	5400	**Materials**				$40,085	0%
$0	$4,895	538	5400	**Dues & Subscriptions**				$4,895	0%
$478	$500	538	5600	**Training**				$500	0%
$73,453	**$112,568**			**Total Operating Costs**				**$126,600**	**12%**
				Capital Costs					
$0	$0	538	6301	**Improvements/Not buildings**				$0	0%
$0	$220,000	538	6400	**Equipment**				$0	-100%
$0	$9,369	538	6401	**Capital Leases**				$13,854	48%
$0	**$229,369**			**Capital Expenses**				**$13,854**	**-94%**
$298,049	**$633,263**			**Total Expenses**				**$461,743**	**-27%**
$97,007	**-$1**			**Net Revenue / Expenses**				**$0**	**-111%**

* Indicates 1/2 Cent Sales Tax Items

443 - Crestview Unlimited

Actual 2021	Adopted 2022	Account Number	Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
			Revenues					
$0	$0		Membership Dues	12	$48,000	$576,000	$576,000	0%
$0	$0		Green Fees	12	$60,000	$720,000	$720,000	0%
$0	$0		Driving Range	12	$30,000	$360,000	$360,000	0%
$0	$0		Golf Shop	12	$3,700	$44,400	$44,400	0%
$0	$0		Rental Clubs	12	$100	$1,200	$1,200	0%
$0	$0		Event Rentals	12	$10,000	$120,000	$120,000	0%
	$0		**Total Revenues**				$1,821,600	**0%**
			Personnel Expenses					
			Full Time Equivalent Employees	**1**				
$0	$0	1200	Regular Wages				$477,700	0%
$0	$0	2100	FICA Taxes				$38,130	0%
$0	$0	2200	Retirement Contributions				$0	0%
$0	$0	2300	Life & Health Insurance				$8,600	0%
$0	$0	2400	Workers Compensation				$25,000	0%
$0	**$0**		**Total Personnel Expenses**				**$549,430**	**0%**
			Operating Expenses					
$0	$0	3400	**Contractual Services**				$58,985	0%
$0	$0	4000	**Travel and Per Diem**				$18,000	0%
$0	$0	4100	**Communications**				$13,200	0%
$0	$0	4300	**Utilities**				$80,700	0%
$0	$0	4400	**Rentals & Leases**				$207,444	0%
$0	$0	4500	**Insurance**				$70,000	0%
$0	$0	4600	**Repairs & Maintenance**				$41,100	0%
$0	$0	4603	**Software**				$5,700	0%

443 - Crestview Unlimited

Actual 2021	Adopted 2022	Account Number	Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
$0	$0	4900	**Other Current Charges**				$28,860	0%
$0	$0	5100	**Office Supplies**				$1,200	0%
$0	$0	5200	**Operating Supplies**				$156,160	0%
$0	$0	5201	**Uniforms**				$1,750	0%
$0	$0	5202	**Fuel**				$46,400	0%
$0	$0	5203	**Advertising**				$12,000	0%
$0	$0	5400	**Dues & Subscriptions**				$832	0%
$0	$0	9900	**Reserve**				$407,007	
$0	**$0**		**Total Operating Expenses**				**$1,149,338**	**0%**
			Capital Expenses					
$0	$0	6400	**Equipment**				$0	0%
				0	$0	$0		
$0	$0	6401	**Capital Leases**				$122,832	0%
$0	**$0**		**Capital Expenses**				**$122,832**	**0%**
			Debt, Contingencies & Transfers					
$0	$0		**Loan**				$0	$0
			Total Debt, Contingencies & Transfers				**$0**	
$0	**$0**		**Total Expenses**				**$1,821,600**	**0%**
$0	**$0**		**Net Revenue / Expenses**				**$0**	**0%**

670-0311 Community Redevelopment Agency

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
				Revenues					
$82,570	$89,555			County	1	$110,058		$110,058	23%
$155,000	$162,395			City	1	$196,702		$196,702	21%
$0	$831,677			Carry Forward	1	$500,000		$500,000	-40%
$1,814	$3,000	361	0000	Interest	12	$340		$3,000	0%
$0	$250,000	334	7000	State Grant Revenue	1	$250,000		$0	-100%
$239,385	$1,336,627			**Total Revenue**				**$809,760**	**-39%**
				Total Personal Costs				**$0**	**0%**
				Operating Expenses					
$5,000	$5,000	511	3101	**Legal Fees**				$5,000	0%
$140,000	$380,000	511	3103	**Engineering Fees**				$0	-100%
$0	$5,000	511	3200	**Auditing Fees**				$6,000	20%
$50,000	$86,000	511	3400	**Contractual Services**				$86,000	0%
$255	$2,050	511	4000	**Travel and Per Diem**				$2,050	0%
$0	$500	511	4100	**Communications**				$650	30%
$975	$3,000	511	4400	**Rentals & Leases**				$1,500	-50%
$1,540	$1,700	511	4500	**Insurance**				$1,846	9%
$0	$100	511	4700	**Printing**				$100	0%
$444	$500	511	5100	**Office Supplies**				$750	50%
$0	$1,000	511	5200	**Operating Supplies**				$1,800	80%
$0	$300	511	5201	**Uniforms**				$300	0%
$2,775	$19,500	511	5203	**Advertising**				$30,127	54%
$0	$500	511	5218	**Rewards & Recognition**				$500	0%
$1,340	$1,500	511	5400	**Dues & Subscriptions**				$1,500	0%

670-0311 Community Redevelopment Agency

Actual 2021	Adopted Budget 2022	Account Number		Description	Quantity	Unit Cost	Department	FY2023 Department Totals	% of Change
$865	$1,000	511	5600	**Training**				$1,000	0%
$203,194	**$507,650**			**Total Operating Costs**				**$139,123**	**-73%**
				Capital Costs					
$6,836	$507,977	512	6300	**Improvements**				$314,637	-38%
$0	$2,000	512	6400	**Equipment**				$2,000	0%
$6,836	**$509,977**			**Capital Expenses**				**$316,637**	**-38%**
				Grants & Transfers					
$113,000	$300,000	512	8201	**Grants**				$335,000	12%
$39,600	$19,000	512	9000	**Transfers**				$19,000	0%
$152,600	**$319,000**			**Total Grants & Transfers**				**$354,000**	**11%**
$362,630	**$1,336,627**			**Total Expenses**				**$809,760**	**-39%**
-$123,245	**$0**			**Net Revenue / Expenses**				**$0**	**0%**

FY 2023 Budget Reconciliation

Revenues			
General Revenue	$	40,104,245	64.21%
Cash Carry Forward	$	9,359,492	14.99%
Grants & Aide	$	1,157,584	1.85%
Debt Proceeds	$	3,750,000	6.00%
Restricted Source Revenue	$	8,085,987	12.95%
	$	**62,457,308**	100%

Expenses			
Personnel	$	21,654,139	34.67%
Operating	$	14,975,378	23.98%
Capital	$	15,776,559	25.26%
Debt, Contingency & Transfers	$	10,051,232	16.09%
	$	**62,457,308**	100%

FY2022 Budget (less transfers and capital projects)		
Total Budget	**$**	**62,457,308**
(Less General Fund G&A Transfers Out)	$	(596,224)
(Less 1/2 Cent Sales Tax Transfers Out)	$	(2,151,577)
(Less Permitting Fund Transfers Out)	$	(85,000)
(Less Utility Fund G&ATransfers Out)	$	(465,000)
(Less Utility Fund Cost Allocation xfr)	$	(625,000)
(Less Water Transfer to Capital Impr)	$	-
(Less CRA Fund Cost Allocation xfr)	$	(19,000)
	$	**58,515,507**
(Less Capital Projects Fund)	$	(12,127,753)
(Less Crestview Unlimited Budget)	$	(1,821,600)
Adjusted Total Budget	**$**	**44,566,154**

This budget reconciliation takes into consideration how transfers between funds can increase the overall budget total for the fiscal year. When a revenue is received in one fund and transferred to another, this in turn causes a necessary increase in the budget. It also reflects the current budgeted capital projects to improve infrastructure and citywide objectives for the citizens. The adjusted budget total represents the actual expenditures, less all scheduled transfers between funds, Crestview Unlimited budget, and the Capital Projects Fund.

RESOLUTION 2022 - 26

A RESOLUTION OF THE CITY OF CRESTVIEW, FLORIDA, ADOPTING THE TENTATIVE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, The City of Crestview of Okaloosa County, Florida on September 13, 2022 held a public hearing as required by Florida Statute 200.065; and

WHEREAS, The City of Crestview of Okaloosa County, Florida, set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2023 in the amount of $62,457,308; and

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Crestview of Okaloosa County, Florida that:

1. The Fiscal Year 2023 Tentative Budget be adopted.

2. Appropriations may be transferred within funds for the purpose of equalization when needed by a budget transfer with the approval of the City Manager and the Finance Director as necessary.

3. The City Council during Fiscal Year 2023 may, by resolution, make any amendments to the Budget adopted by this Resolution, as it may deem necessary and proper.

4. All Budget Amendments requesting additional expenditures must also identify the corresponding funding source.

5. This resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this 13th day of September 2022.

____
JB Whitten, Mayor

ATTEST:

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Maryanne Schrader, City Clerk