

City of New Haven Fiscal Year 2023-24 Budget



**Adopted by the Board of Aldermen
June 12, 2023**



Elected Officials

Jason Addison – Mayor
Brenda Menke – Ward 1
Gary Rustige – Ward 1
Jackie Brown – Ward 2
Brad Zobrist – Ward 2



BUDGET FY 2023-24

Table of Contents

Budget Message	pages 1-2
Adopting Ordinance	pages 3-4
Budget Summary FY 2023-24.....	pages 5-7
Summary of Individual funds FY 2023-24	pages 9-19
Property Taxes	page 20
Sales Taxes and License Taxes	page 21
User Charges	page 22
Assessed Valuation	pages 24-25
Statement of Outstanding Debt	pages 26-33
Street Maintenance and Improvement Plan FY 2023-24	pages 34-36
Capital Expenditures.....	page 38-39
Budget Transfers.....	pages 40-41
Schedule of Employee pay and benefits -----	pages 43-46
Budget Summary highlights for each fund.....	pages 48-60
Budget FY 2023-24	pages 61-85
Glossary of Budget Terms.....	pages 86-91

June 1, 2023

Honorable Mayor Jason Addison
Members of the Board of Aldermen
Citizens of New Haven

Pursuant to the provision of Section 67.010 of the Revised Statutes of Missouri, the Fiscal Year 2024 budget for the City of New Haven is hereby submitted. The annual budget for fiscal year 2023-2024 as proposed represents a policy document, operations guide, a communication guide, and financial plan of the City of New Haven. This financial plan was developed over several months with input from department heads, staff, finance committee, Mayor, and City Council. The Board of Aldermen reviewed the 2023 budget at a Work Session on May 23, 2023.

A public hearing on the proposed budget will be held on June 12, 2023, prior to City Council adoption. The final adoption of the annual budget is to take place at the June 12, 2023, Board of Aldermen meeting.

Throughout the fiscal year actual revenue and expenditures are compared to budget, and periodically an amendment to the budget is necessary. The fiscal year 2023/24 budget reflects the impact of the adjustments that have been applied to the fiscal year 2022/23 budget.

The proposed citywide budget for operations and capital outlay totals \$5,946,448. This budget is funded with estimated revenues of \$4,935,183 and the ending fund balance June 30, 2023, is anticipated to be \$6,194,940.

The budget for the fiscal year 2023-2024 is the product of thorough and thoughtful consideration on the part of the Mayor, Board of Aldermen, City Administrator and Department Heads over the past several months in view of the public service needs of the community and the goals and objectives established by the Mayor and Board of Aldermen. Budget development is not a quick or easy process due to the decisions that are encompassed in the final document. Determination of the annual budget is the most important single endeavor of the Board of Aldermen due to its futuristic planning and comprehensive nature, entailing the range of services offered and prioritizing the allocation of government resources. Core and essential services always received the highest priority in committing funds, yet all budget decisions are challenging due to the City's limited resources.

The budget document includes an overview of the City's revenues and expenditures, assessed valuation, property tax billings, sales taxes, user fees and charges for the past several years. Proposed revenues and expenditures for the 2023-2024 budget year are shown in line-item detail. Each budget detail includes five columns: the proposed 2023-2024 adopted budget; prior year 2022-2023 estimated and adopted budget; and actual for year 2021-2022 and 2020-2021. Showing multiple years of planned and actual resources and expenditures allows for multi-year comparative analysis of the financial condition of the City.

The budget in total represents the City's best effort to provide the highest level of service to the citizens of New Haven at the lowest possible cost. The City of New Haven provides the following government programs and services: General Administrative services, Police and Public Safety, Emergency Management, Water, Sewer and Natural Gas service, Street Maintenance and Improvement, Planning and Zoning, Building Inspection and Code Enforcement, Trash Pick-up, Recycling and Compost, and Parks and Recreation.

The city has approximately \$4.1 million in debt obligations, with total debt services budgeted at \$428,019 in FY 2022-23. A summary of outstanding debt obligations is included in the budget documents.

Major features of this budget include a federal-aid transportation project (\$178,214) scheduled for FY 2023 (New Haven Middle School Shared Use Path (sidewalk to school)). This budget also includes relocation of Park Drive, pedestrian bridge ADA ramp, wastewater system improvements, water, and wastewater engineering study, and building improvement to the city hall and police station.

The FY 24 budget in total represents the City's best efforts to provide high quality municipal government services at the lowest possible cost to its citizens and taxpayers. Adoption of the Budget provides resources to meet the basic needs of our community and implement our highest priorities and programs to continue to operate as a progressive city.

Finally, I would like to take this opportunity to thank the Mayor, Board of Aldermen and City Staff for all their hard work that went into the preparation of this budget. Budget preparation is a challenging effort and could not be accomplished without team effort.

Respectfully submitted,



Kathleen A. Trentmann
City Administrator

BILL NO. _____

ORDINANCE NO. _____

INTRODUCED BY ALDERMAN _____

AN ORDINANCE APPROVING AND ADOPTING THE 2023-2024 FINANCIAL BUDGET FOR THE CITY OF NEW HAVEN, FRANKLIN COUNTY, MISSOURI, FOR THE FISCAL YEAR COMMENCING JULY 1, 2023, AND ENDING JUNE 30, 2024

WHEREAS, Section 67.010 of the Revised Statutes of Missouri, provides that each political subdivision of the state adopt an annual budget; and

WHEREAS, the Board of Aldermen of the City of New Haven, Missouri has reviewed the proposed FY 2023-24 budget at a special meeting held May 23, 2023 and has made certain recommendations pertaining to revenues and expenditures contained within said budget; and

WHEREAS, the final proposed budget meets the requirements of Section 67.010 of the Revised Statutes of Missouri and further has been submitted to the Board of Aldermen for a public hearing; and

WHEREAS, a Public Hearing was held on June 12, 2023 by the Board of Aldermen on the final proposed budget and, following the public hearing, has recommended a final budget be presented for adoption by a vote of the Board;

NOW, THEREFORE, BE IT ORDAINED BY BOARD OF ALDERMEN OF THE CITY OF NEW HAVEN, MISSOURI, AS FOLLOWS:

SECTION ONE.

The budget of anticipated cash revenue and cash disbursements, as submitted by the City Administrator of the City of New Haven, Missouri for the fiscal year commencing July 1, 2023 and ending June 30, 2024, which operating and capital budget is attached hereto and made part hereof, is hereby approved and adopted as the Operating and Capital Budget of the City of New Haven and shall not be modified or amended without official action of the Board of Aldermen.

SECTION TWO.

The schedule of employee salaries and wages, fringe benefits and other personnel costs as set out in the adopted Budget herein is hereby approved and shall not be modified or amended without official action of the Board of Aldermen.

SECTION THREE.

The City Administrator is hereby authorized and directed to take the necessary actions to implement the intent of this Budget, including the expenditure of funds for wages, salaries, fringe benefits, and other personnel costs, contracted services, general operating

expenses, fund transfers, debt service and capital outlay, except those expenditures as provided by law or ordinance which require prior approval by the Board of Aldermen.

SECTION FOUR.

The City Clerk is hereby authorized and directed to pay certain recurring obligations of the City as authorized in the adopted Budget, and which shall come due from time to time, including the following:

- a. Employee salaries, wages and other personnel costs
- b. Invoices / bills from any utility provider or contracted solid waste collection service provider
- c. Invoices / bills from any health or medical insurance provider
- d. Invoices / bills for debt service payments
- e. Payments of obligations required by Missouri law, including but not limited to payments of sales taxes, and water and wastewater fees
- f. Fund transfers as set out in the Operating and Capital Budget
- g. Professional development
- h. Municipal Gas Commission of East Central Missouri, natural gas delivery
- i. City of Hermann, transportation of natural gas
- j. Refunds of utility deposits

All payments made pursuant to this authorization shall be presented to the Board of Aldermen on a regular monthly basis with all other invoices, bills and other obligations of the City, and may be subject to further official Board action.

SECTION FIVE.

This Ordinance shall take effect and be in full force from and after its passage and approval.

Read two times and passed by the Board of Aldermen this _____ day of June 2023.

Approved by the Mayor on this _____ day of June 2023.

Jason Addison
Mayor

ATTEST:

Melissa K. Bergner
City Clerk

Final FY 2023-24
Budget Summary

Budget Summary FY 2023-24

Revenues (budget worksheet)

<u>Fund</u>	<u>Actual FY 20-</u>	<u>Budget</u>		<u>FY 22-23</u>	<u>Proposed FY 23-</u>
	<u>21</u>	<u>Actual FY 21-22</u>	<u>adopted/amen</u> <u>ded FY 22-23</u>	<u>YTD, 5-30-23</u>	<u>24</u>
General Revenue	\$1,434,043	\$1,719,803	\$1,670,097	\$1,615,267	\$1,410,498
Park Maintenance and Improvement	\$90,233	\$86,165	\$90,860	\$88,690	\$90,430
Park Board	\$1,813,528	\$390,000	\$365,020	\$356,116	\$362,180
Natural Gas	\$1,719,015	\$1,486,382	\$1,475,475	\$1,461,119	\$1,030,625
Transportation Tax	\$138,210	\$146,967	\$140,050	\$144,789	\$158,060
Motor Fuel	\$53,952	\$63,582	\$61,050	\$73,272	\$71,040
Debt Service (account closed)	\$0	\$0	\$0	\$0	\$0
Capital Improvements Sales Tax	\$517,101	\$561,886	\$1,555,919	\$1,371,057	\$642,700
Water	\$342,813	\$482,077	\$375,025	\$341,491	\$447,275
Sewer	\$542,196	\$593,403	\$604,775	\$525,619	\$717,375
Capital Improvements Project Reserve	\$123,852	\$1,848	\$14,000	\$14,436	\$5,000
Total Revenues	\$6,774,943	\$5,532,113	\$6,352,271	\$5,991,856	\$4,935,183

Reserves and Balances, (bank cash report)

<u>Fund (includes restricted accts)</u>	<u>Actual FY 20-21</u>	<u>Actual FY 21-22</u>	<u>Budget FY 22-</u> <u>23</u>	<u>FY 22-23</u> <u>YTD, 5-30-23</u>	<u>Proposed FY 23-</u> <u>24</u>
General Fund	\$863,688	\$853,707	\$900,000	\$1,008,052	\$900,000
Riverfront Site Restricted	\$30,255	\$30,225	\$30,250	\$30,281	\$0
Prop P Restrict	\$4,056	\$8,254	\$7,500	\$44,150	\$25,000
Restrict Police Donation	\$36,066	\$36,102	\$30,000	\$36,132	\$32,000
Prop P Reserve	\$8,071	\$16,894	\$20,000	\$26,645	\$20,000
ARPA	\$0	\$3,119	\$211,064	\$214,335	\$214,335
Park Maintenance and Improvement	\$47,977	\$48,682	\$35,000	\$50,046	\$35,000
Park Board	\$229,190	\$139,409	\$100,000	\$183,444	\$155,000
Park Board Dedicated Property tax	\$0	\$0	\$145,000	\$93,648	\$130,000
Natural Gas	\$854,795	\$747,806	\$755,000	\$843,148	\$700,000
Transportation Tax	\$91,147	\$50,829	\$80,000	\$128,970	\$50,000
Motor Fuel	\$43,708	\$36,927	\$30,000	\$68,683	\$35,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Capital Improvements Sales Tax	\$270,770	\$374,220	\$150,000	\$11,079	\$75,000
Water	\$230,094	\$49,789	\$223,000	\$160,368	\$195,000
Sewer	\$372,310	\$384,318	\$255,000	\$484,161	\$275,000
Capital Improvements Project Reserve	\$680,883	\$522,065	\$520,000	\$532,751	\$520,000
NH Pool Restricted	\$178,019	\$0	\$0	\$0	\$0
COP 2019-LS No. 4	\$209,276	\$206,683	\$100,000	\$207,062	\$100,000
Total Reserves and Balances	\$4,150,305	\$3,509,029	\$3,491,814	\$4,122,955	\$3,361,335

Final FY 2023-24
Budget Summary

Operating Expenditures, (budget worksheet)

<u>Fund</u>	<u>Actual FY 20-21</u>	<u>Actual FY 21-22</u>	<u>Budget FY 22-23</u>	<u>FY 2022-23 YTD, 5-30-23</u>	<u>Proposed FY 23-24</u>
General Fund					
General Administration	\$464,935	\$714,945	\$605,280	\$472,259	\$656,714
Street Department (Public Works)	\$207,942	\$316,139	\$283,072	\$193,054	\$352,272
Police Department	\$525,162	\$564,996	\$648,300	\$458,337	\$670,693
Emergency Management	\$10,301	\$232	\$350	\$223	\$14,725
Municipal Court	\$52,460	\$61,760	\$66,875	\$41,637	\$58,267
Commercial building	\$249	\$40	\$0	\$0	\$0
Total General Fund operating expenditures	\$1,261,049	\$1,658,112	\$1,603,877	\$1,165,510	\$1,752,671
Park Maintenance and Improvement	\$75,000	\$85,000	\$85,000	\$85,000	\$85,000
Park Board	\$144,240	\$242,850	\$372,569	\$290,654	\$376,331
Natural Gas	\$1,674,516	\$1,726,087	\$1,491,672	\$1,277,906	\$1,019,372
Transportation Tax	\$131,233	\$184,155	\$125,200	\$69,912	\$172,800
Motor Fuel	\$53,867	\$69,640	\$59,000	\$39,706	\$64,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Capital Improvements Sales Tax	\$11,446	\$26,031	\$5,500	\$31,602	\$8,500
Water	\$289,673	\$532,543	\$362,175	\$200,689	\$395,831
Sewer	\$444,953	\$631,419	\$580,454	\$275,699	\$633,263
Capital Improvements Project Reserve	\$69,348	\$22,666	\$92,719	\$14,820	\$23,100
Total Operating Expenditures	\$2,894,276	\$3,520,391	\$3,174,289	\$2,285,988	\$2,778,197

Capital Outlay

<u>Fund</u>	<u>Actual FY 20-21</u>	<u>Actual FY 21-22</u>	<u>Budget FY 22-23</u>	<u>FY 22-23 YTD, 5-30-23</u>	<u>Proposed FY 23-24</u>
General Fund					
General Administration	\$0	\$0	\$62,000	\$30,093	\$55,000
Street Department (Public Works)	\$0	\$57,094	\$18,000	\$11,425	\$45,350
Police Department	\$0	\$0	\$62,000	\$38,216	\$82,000
Emergency Management	\$0	\$0	\$0	\$0	\$0
Municipal Court	\$0	\$0	\$875	\$868	\$0
Industrial Buildings	\$0	\$0	\$0	\$0	\$0
Total General Fund	\$0	\$57,094	\$142,875	\$80,602	\$182,350
Park Board	\$1,834,015	\$97,769	\$4,000	\$0	\$7,000
Natural Gas	\$0	\$0	\$11,000	\$2,525	\$85,350
Transportation Tax	\$0	\$0	\$0	\$0	\$0
Motor Fuel	\$0	\$0	\$0	\$0	\$0
Capital Improvements Sales Tax	\$454,326	\$412,546	\$1,846,530	\$1,712,810	\$605,180
Water	\$0	\$194,347	\$11,000	\$2,525	\$45,350
Sewer	\$0	\$0	\$351,000	\$15,000	\$490,350
Capital Improvements Project Reserve	\$0	\$3,750	\$0	\$0	\$0
Total Capital Outlay	\$2,288,341	\$708,412	\$2,223,530	\$1,732,860	\$1,233,230
Total All Expenditures	\$6,443,666	\$5,944,009	\$7,144,571	\$5,264,960	\$5,946,448

Final FY 2023-24
Budget Summary

GR	\$1,261,049	\$1,715,205	\$1,746,752	\$1,246,113	\$1,935,022
PMI	\$75,000	\$85,000	\$85,000	\$85,000	\$85,000
Park	\$1,978,255	\$340,619	\$376,569	\$290,654	\$383,331
NG	\$1,674,516	\$1,726,087	\$1,502,673	\$1,280,431	\$1,104,772
TT	\$131,233	\$184,155	\$125,200	\$69,912	\$172,800
MF	\$53,867	\$69,640	\$59,000	\$39,706	\$64,000
Debt	\$0	\$0	\$0	\$0	\$0
CIST	\$465,772	\$438,577	\$1,852,030	\$1,744,412	\$613,680
WS	\$289,673	\$726,890	\$373,175	\$203,214	\$441,181
SS	\$444,953	\$631,419	\$931,454	\$290,699	\$1,123,613
CIPRF	\$69,348	\$26,416	\$92,719	\$14,820	\$23,100
Total all expenditures	\$6,443,666	\$5,944,008	\$7,144,572	\$5,264,961	\$5,946,499

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FY 2023-24 Line Item Budget
(use Budget Worksheet dated 5/30/23)

GENERAL FUND
SUMMARY

Fund No. 01		ACTUAL	ACTUAL	ADOPTED / AMENDED	ACTUAL YTD	BUDGET
General Fund	(bank cash report)	FY 20-21	FY 21-22	FY 22-23	FY 22-23 5/30/23 cash report	FY 23-24
Reserves & balances						
	Riverfront Site Fund	\$30,225	\$30,256	\$30,275	\$30,281	\$0
	Jean Panhorst Fund	\$36,066	\$36,102	\$30,000	\$36,132	\$32,000
	PROP P restricted	\$4,056	\$8,254	\$7,500	\$44,150	\$25,000
	PROP P Reserve	\$8,071	\$16,894	\$20,000	\$26,645	\$20,000
	ARPA	\$0	\$0	\$211,064	\$214,335	\$214,335
	Beginning Cash Balance	\$863,688	\$853,707	\$750,000	\$1,008,052	\$925,000
	TOTAL CASH/RESERVES	\$942,106	\$945,213	\$1,048,839	\$1,359,595	\$1,216,335
TOTAL REVENUE (from budget worksheet 5-30-2023)		\$1,434,043	\$1,719,803	\$1,670,097	\$1,611,818	\$1,410,498
TOTAL REVENUE plus BEGINNING CASH BALANCE		\$2,297,731	\$2,573,510	\$2,420,097	\$2,971,413	\$2,335,498
(does not included restricted acctts)						
REVENUES						
	Property Taxes	\$368,447	\$346,772	\$375,500	\$371,294	\$370,550
	Taxes	\$643,166	\$671,891	\$639,300	\$645,200	\$688,600
	Licenses	\$12,213	\$14,311	\$12,300	\$3,778	\$12,350
	Permits & Fees	\$12,104	\$49,167	\$14,300	\$13,801	\$9,750
	Municipal Court	\$19,018	\$28,270	\$15,150	\$12,404	\$12,150
	Charges for services	\$217,497	\$223,995	\$227,700	\$211,629	\$258,700
	Rental income	\$20,241	\$25,514	\$26,870	\$24,713	\$25,923
	Miscellaneous	\$61	\$15	\$0	\$451	\$0
	Special Assessments	\$880	\$581	\$500	\$1,287	\$500
	Transfer In	\$88,993	\$128,909	\$84,000	\$65,830	\$9,000
	Grant Funding	\$42,612	\$220,924	\$226,815	\$216,852	\$10,000
	Donation / Other	\$4,120	\$4,340	\$6,000	\$2,410	\$0
	Total Operating Revenue	\$1,429,352	\$1,714,689	\$1,628,435	\$1,569,649	\$1,397,523
	Interest	\$846	\$997	\$500	\$1,007	\$600
	Other Finance Source	\$3,845	\$4,116	\$41,162	\$41,162	\$12,375
	TOTAL ALL REVENUES	\$1,434,043	\$1,719,802	\$1,670,097	\$1,611,818	\$1,410,498
EXPENDITURES						
	GENERAL ADMINISTRATION	\$464,935	\$714,945	\$605,280	\$472,109	\$656,714
	STREET DEPARTMENT PUBLIC WORKS	\$207,942	\$316,139	\$283,072	\$193,054	\$352,272
	POLICE DEPARTMENT	\$525,162	\$564,996	\$648,300	\$458,337	\$670,693
	EMERGENCY MANAGEMENT	\$10,301	\$232	\$350	\$224	\$14,725
	MUNICIPAL COURT	\$52,460	\$61,760	\$67,750	\$42,505	\$58,268
	INDUSTRIAL BUILDINGS	\$249	\$39	\$0	\$0	\$0
	TOTAL OPERATING EXPENDITURES (budget worksheet 6-1-22)	\$1,261,049	\$1,658,111	\$1,604,752	\$1,166,229	\$1,752,672

Capital Outlay

GENERAL ADMINISTRATION	\$0	\$0	\$62,000	\$30,093	\$55,000
STREET DEPARTMENT PUBLIC WORKS	\$0	\$57,094	\$18,000	\$11,425	\$45,350
POLICE DEPARTMENT	\$0	\$0	\$62,000	\$38,216	\$82,000
MUNICIPAL COURT	\$0	\$0	\$0	\$0	\$0
TOTAL ALL EXPENDITURES	\$1,261,049	\$1,715,205	\$1,746,752	\$1,245,963	\$1,935,022

The change in cash balance is a negative and will be covered by prior year fund balance

OPERATING

Operating Revenues	\$1,429,352	\$1,714,689	\$1,628,435	\$1,569,649	\$1,397,523
Operating Expenditures	\$1,261,049	\$1,658,111	\$1,604,752	\$1,166,229	\$1,752,672
Operating Balance (Deficit)	\$168,303	\$56,578	\$23,683	\$403,420	-\$355,149

TOTAL REVENUE VS. EXPENDITURES

TOTAL REVENUES + RESERVES	\$2,297,731	\$2,573,510	\$2,420,097	\$2,971,413	\$2,335,498
TOTAL ALL EXPENDITURES	\$1,261,049	\$1,715,205	\$1,746,752	\$1,245,963	\$1,935,022
FUND BALANCE (DEFICIT)	\$1,036,682	\$858,305	\$673,345	\$1,725,450	\$400,476
 FUND BALANCE (PCT)	 82.21%	 50.04%	 38.55%	 138.48%	 20.70%

FY 2023-24 line Item Budget
(use budget worksheet dated 5-30-23)

PARK MAINTENANCE AND IMPROVEMENT SUMMARY

Fund No. 02		ACTUAL	ACTUAL	ADOPTED / AMENDED	ACTUAL YTD FY 22-23 5/30/23 cash report	BUDGET FY 23-24
PMI	ACCOUNT NAME	FY 20-21	FY 21-22	FY 22-23		
	Reserves & balances					
	Savings / Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Beginning Cash Balance	\$47,471	\$48,682	\$35,000	\$50,047	\$35,000
	TOTAL CASH/RESERVES	\$47,471	\$48,682	\$35,000	\$50,047	\$35,000
	(FROM BANK CASH REPORT, 5-30-23)					
	TOTAL REVENUES (from budget worksheet 5-30-23)	\$90,233	\$86,165	\$90,860	\$88,690	\$90,430
	TOTAL REVENUES plus RESERVES	\$137,704	\$134,847	\$125,860	\$138,737	\$125,430
PARK MAINTENANCE & IMPROVEMENT						
REVENUES						
	Property Taxes	\$90,194	\$86,117	\$90,850	\$88,653	\$90,400
	TOTAL OPERATING REVENUE	\$90,194	\$86,117	\$90,850	\$88,653	\$90,400
	Miscellaneous	\$0	\$0	\$0	\$0	\$0
	Interest	\$39	\$48	\$10	\$38	\$30
	TOTAL ALL REVENUES	\$90,233	\$86,165	\$90,860	\$88,691	\$90,430
EXPENDITURES						
	Transfers	\$75,000	\$85,000	\$85,000	\$85,000	\$85,000
	TOTAL EXPENDITURES	\$75,000	\$85,000	\$85,000	\$85,000	\$85,000
	TOTAL BALANCE	\$15,233	\$1,165	\$5,860	\$3,691	\$5,430
	TOTAL REVENUES + RESERVES VS. EXPENDITURES	\$62,704	\$49,847	\$40,860	\$53,737	\$40,430
OPERATING						
	OPERATING REVENUES	\$90,194	\$86,117	\$90,850	\$88,653	\$90,400
	OPERATING EXPENDITURES	\$75,000	\$85,000	\$85,000	\$85,000	\$85,000
	OPERATING BALANCE (DEFICIT)	\$15,194	\$1,117	\$5,850	\$3,653	\$5,400
TOTAL REVENUE VS. EXPENDITURES						
	TOTAL REVENUES + RESERVES	\$137,704	\$134,847	\$125,860	\$138,737	\$125,430
	TOTAL ALL EXPENDITURES	\$75,000	\$85,000	\$85,000	\$85,000	\$85,000
	FUND BALANCE (DEFICIT)	\$62,704	\$49,847	\$40,860	\$53,737	\$40,430
	FUND BALANCE (PCT)	83.61%	58.64%	48.07%	63.22%	47.56%

FY 2023-24 line Item Budget
(use budget worksheet dated 5/30/23)

PARK BOARD SUMMARY

Fund No. 03	ACCOUNT NAME			ADOPTED /	ACTUAL YTD	
		ACTUAL	ACTUAL	AMENDED	FY 22-23 5/30/23 cash report	BUDGET FY 23-24
PARK BOARD	Reserves & balances	FY 20-21	FY 21-22	FY 22-23		
	Savings	\$187,368	\$117,610	\$100,000	\$142,762	\$100,000
	Beginning Cash Balance	\$35,274	\$21,766	\$25,000	\$40,682	\$25,000
	Dedicated Park Tax Pool	\$0	\$87,719	\$87,000	\$92,689	\$130,000
	TOTAL CASH/RESERVES	\$222,642	\$227,095	\$212,000	\$276,133	\$255,000
	TOTAL REVENUES (from budget worksheet)	\$1,813,528	\$390,000	\$365,020	\$349,935	\$362,180
	TOTAL REVENUES plus RESERVES	\$2,036,170	\$617,095	\$577,020	\$626,068	\$617,180
	REVENUES					
	Dedicated Property Tax	\$0	\$155,517	\$157,635	\$143,728	\$143,130
	Taxes	\$66,561	\$70,955	\$67,000	\$69,855	\$78,000
	Miscellaneous	\$99	\$0	\$0	\$0	\$0
	Surplus Property	\$4,623	\$1,351	\$4,500	\$0	\$15,000
	Transfers In	\$108,949	\$85,000	\$85,000	\$85,000	\$85,000
	Grant Funding	\$23,341	\$30,132	\$2,885	\$32,885	\$3,000
	Donations	\$500	\$565	\$0	\$15	\$0
	Municipal Pool	\$0	\$41,034	\$42,800	\$15,032	\$33,300
	City Park Rental (ball fields pavilion)	\$2,397	\$2,577	\$2,900	\$3,368	\$2,550
	Bail Park Rental	\$2,000	\$2,475	\$2,000	\$2,375	\$2,000
	TOTAL OPERATING REVENUE	\$208,470	\$389,606	\$364,720	\$352,258	\$361,980
	Interest	\$5,057	\$396	\$300	\$152	\$200
	Other Finance Source	\$1,600,000	\$0	\$0	\$0	\$0
	TOTAL ALL REVENUES	\$1,813,527	\$390,002	\$365,020	\$352,410	\$362,180
	EXPENDITURES					
	PARKS DEPARTMENT	\$77,681	\$66,986	\$68,903	\$62,339	\$68,325
	POOL DEPARTMENT	\$62,915	\$171,785	\$299,566	\$224,597	\$304,539
	ADMIN DEPARTMENT	\$3,643	\$4,078	\$4,100	\$3,718	\$3,467
	VISITOR CENTER DEPARTMENT	\$0	\$0	\$0	\$0	\$0
	TOTAL OPERATING EXPENDITURES	\$144,239	\$242,849	\$372,569	\$290,654	\$376,331
	CAPITAL OUTLAY					
	PARKS DEPARTMENT	\$67,971	\$51,745	\$4,000	\$0	\$7,000
	POOL DEPARTMENT	\$1,766,044	\$46,024	\$0	\$0	\$0
	ADMIN DEPARTMENT	\$0	\$0	\$0	\$0	\$0
	VISITOR CENTER DEPARTMENT	\$0	\$0	\$0	\$0	\$0
	TOTAL CAPITAL OUTLAY	\$1,834,015	\$97,769	\$4,000	\$0	\$7,000
	TOTAL ALL EXPENDITURES	\$1,978,254	\$340,618	\$376,569	\$290,654	\$383,331
	TOTAL BALANCE	-\$164,727	\$49,384	-\$11,549	\$61,756	-\$21,151

The change in cash balance is a negative and will be covered by prior year fund balance

OPERATING

OPERATING REVENUES	\$208,470	\$389,606	\$364,720	\$352,258	\$361,980
OPERATING EXPENDITURES	\$144,239	\$242,849	\$372,569	\$290,654	\$376,331
OPERATING BALANCE (DEFICIT)	\$64,231	\$146,757	-\$7,849	\$61,604	-\$14,351

TOTAL REVENUE VS. EXPENDITURES

TOTAL REVENUES + RESERVES	\$2,036,170	\$617,095	\$577,020	\$626,068	\$617,180
TOTAL ALL EXPENDITURES	\$1,978,254	\$340,618	\$376,569	\$290,654	\$383,331
FUND BALANCE (DEFICIT)	\$57,916	\$276,477	\$200,451	\$335,414	\$233,849
FUND BALANCE (PCT)	2.93%	81.17%	53.23%	115.40%	61.00%

FY 2023-24 Line Item Budget
(use Budget Worksheet dated 5/30/23)

**NATURAL GAS
SUMMARY**

Fund No. 04		ACTUAL	ACTUAL	ADOPTED / AMENDED	ACTUAL YTD FY 22-23 5/30/23 cash report	BUDGET FY 23-24
Natural Gas	(bank cash report)	FY 20-21	FY 21-22	FY 22-23		
	Reserves & balances					
	Savings	\$174,526	\$183,270	\$262,466	\$192,466	\$262,466
	Beginning Cash Balance	\$680,269	\$564,537	\$600,000	\$650,682	\$700,000
	TOTAL CASH/RESERVES	\$854,795	\$747,807	\$862,466	\$843,148	\$962,466
TOTAL REVENUES (from Budget worksheet)		\$1,719,015	\$1,486,382	\$1,475,475	\$1,460,247	\$1,030,625
TOTAL REVENUES plus RESERVES		\$2,573,810	\$2,234,189	\$2,337,941	\$2,303,395	\$1,993,091
REVENUES						
	Charges for Services	\$1,678,890	\$1,452,466	\$1,439,850	\$1,424,838	\$994,050
	Miscellaneous	\$1,718	\$4,752	\$600	\$1,399	\$800
	Special Assessment	\$0	\$0	\$0	\$0	\$0
	Transfer In	\$12,000	\$16,028	\$12,000	\$12,000	\$12,000
TOTAL OPERATING REVENUE		\$1,692,608	\$1,473,246	\$1,452,450	\$1,438,237	\$1,006,850
	Interest	\$828	\$800	\$400	\$618	\$400
	Other Financing Source	\$25,579	\$12,337	\$22,625	\$21,391	\$23,375
TOTAL ALL REVENUES		\$1,719,015	\$1,486,383	\$1,475,475	\$1,460,246	\$1,030,625
EXPENDITURES						
	Personnel Services	\$147,358	\$289,212	\$205,400	\$139,126	\$209,500
	Operating Expenses	\$103,678	\$104,390	\$91,000	\$54,011	\$80,300
	Contracted Services	\$1,331,018	\$1,175,217	\$1,094,700	\$1,021,163	\$704,500
	Transfers Out	\$84,741	\$147,043	\$75,000	\$56,830	\$0
	Other Expenses	\$1,640	\$4,415	\$12,500	\$1,004	\$12,000
	Debt Service	\$6,082	\$5,810	\$13,072	\$5,623	\$13,072
TOTAL OPERATING EXPENDITURES		\$1,674,517	\$1,726,087	\$1,491,672	\$1,277,757	\$1,019,372
	Capital Outlay	\$0	\$0	\$11,000	\$2,525	\$85,350
TOTAL CAPITAL OUTLAY		\$0	\$0	\$11,000	\$2,525	\$85,350
TOTAL EXPENDITURES		\$1,674,517	\$1,726,087	\$1,502,672	\$1,280,282	\$1,104,722
TOTAL BALANCE		\$44,498	-\$239,704	-\$27,197	\$179,964	-\$74,097
TOTAL OPERATING REVENUES		\$1,692,608	\$1,473,246	\$1,452,450	\$1,438,237	\$1,006,850
TOTAL OPERATING EXPENDITURES		\$1,674,517	\$1,726,087	\$1,491,672	\$1,277,757	\$1,019,372
TOTAL OPERATING BALANCE		\$18,091	-\$252,841	-\$39,222	\$160,480	-\$12,522
The change in cash balance is a negative and will be covered by prior year fund balance						
OPERATING						
	Operating Revenues	\$1,692,608	\$1,473,246	\$1,452,450	\$1,438,237	\$1,006,850
	Operating Expenditures	\$1,674,517	\$1,726,087	\$1,491,672	\$1,277,757	\$1,019,372
	Operating Balance (Deficit)	\$18,091	-\$252,841	-\$39,222	\$160,480	-\$12,522
TOTAL REVENUE VS. EXPENDITURES						
TOTAL REVENUES + RESERVES		\$2,573,810	\$2,234,189	\$2,337,941	\$2,303,395	\$1,993,091
TOTAL ALL EXPENDITURES		\$1,674,517	\$1,726,087	\$1,502,672	\$1,280,282	\$1,104,722
FUND BALANCE (DEFICIT)		\$899,293	\$508,102	\$835,269	\$1,023,113	\$888,369
FUND BALANCE (PCT)		53.70%	29.44%	55.59%	79.91%	80.42%

FY 2023-24 Line Item Budget
(use budget worksheet dated 5/30/23)

**TRANSPORTATION TAX
SUMMARY**

Fund No. 05		ACTUAL	ACTUAL	ADOPTED/A MENED	ACTUAL YTD	BUDGET
DEPT	ACCOUNT NAME	FY 20-21	FY 21-22	FY 22-23	FY 22-23 5/30/23 cash report	FY 23-24
Transportation Tax						
	Reserves & balances					
	Savings	\$0	\$0	\$0	\$0	\$0
	Beginning Cash Balance	\$91,147	\$50,829	\$50,000	\$128,970	\$50,000
	TOTAL CASH/RESERVES	\$91,147	\$50,829	\$50,000	\$128,970	\$50,000
TOTAL REVENUES (from Budget worksheet)		\$138,210	\$146,967	\$140,050	\$144,789	\$158,060
TOTAL REVENUES plus RESERVES		\$229,357	\$197,796	\$190,050	\$273,759	\$208,060
REVENUES						
	Taxes	\$133,123	\$141,899	\$135,000	\$139,710	\$153,000
	Miscellaneous	\$0	\$0	\$0	\$0	\$0
	Special Assessment	\$0	\$0	\$0	\$0	\$0
	Transfer In	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
TOTAL OPERATING REVENUE		\$138,123	\$146,899	\$140,000	\$144,710	\$158,000
	Interest	\$87	\$68	\$50	\$79	\$60
	Other Financing Source	\$0	\$0	\$0	\$0	\$0
TOTAL ALL REVENUES		\$138,210	\$146,967	\$140,050	\$144,789	\$158,060
EXPENDITURES						
	Personnel Services	\$41,404	\$50,825	\$60,700	\$33,947	\$57,500
	Operating Expenses	\$29,539	\$27,998	\$30,000	\$7,284	\$31,500
	Contracted Services	\$7,895	\$5,333	\$9,500	\$3,681	\$8,800
	Transfers Out	\$52,395	\$100,000	\$25,000	\$25,000	\$75,000
TOTAL OPERATING EXPENDITURES		\$131,233	\$184,156	\$125,200	\$69,912	\$172,800
	Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY		\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		\$131,233	\$184,156	\$125,200	\$69,912	\$172,800
The change in cash balance is a negative and will be covered by prior year fund balance						
OPERATING						
	OPERATING REVENUES	\$138,123	-\$146,899	\$140,000	\$144,710	\$158,000
	OPERATING EXPENDITURES	\$131,233	\$184,156	\$125,200	\$69,912	\$172,800
	OPERATING BALANCE (DEFICIT)	\$6,890	-\$331,055	\$14,800	\$74,798	-\$14,800
TOTAL REVENUE VS. EXPENDITURES						
	TOTAL REVENUES + RESERVES	\$229,357	\$197,796	\$190,050	\$273,759	\$208,060
	TOTAL ALL EXPENDITURES	\$131,233	\$184,156	\$125,200	\$69,912	\$172,800
	FUND BALANCE (DEFICIT)	\$98,124	\$13,640	\$64,850	\$203,847	\$35,260
	FUND BALANCE (PCT)	74.77%	7.41%	51.80%	291.58%	20.41%

FY 2023-24 Line Item Budget
(use budget worksheet dated 5/30/23)

MOTOR FUEL
SUMMARY

Fund No. 06	ACCOUNT NAME	ADOPTED /			ACTUAL YTD	
		ACTUAL	ACTUAL	AMENDED	FY 22-23 5/30/23 cash report	BUDGET FY 23-24
		FY 20-21	FY 21-22	FY 22-23		
Motor Fuel						
	Reserves & balances					
	Savings	\$0	\$0	\$0	\$0	\$0
	Beginning Cash Balance	\$43,708	\$36,927	\$30,000	\$68,683	\$35,000
	TOTAL CASH/RESERVES	\$43,708	\$36,927	\$30,000	\$68,683	\$35,000
	TOTAL REVENUES (from Budget worksheet)	\$53,952	\$63,582	\$61,050	\$73,272	\$71,040
	TOTAL REVENUES plus RESERVES	\$97,660	\$100,509	\$91,050	\$141,955	\$106,040
REVENUES						
	Taxes	\$53,907	\$60,552	\$58,000	\$70,228	\$68,000
	NH Special Road District	\$0	\$0	\$0	\$0	\$0
	Transfer In	\$0	\$3,000	\$3,000	\$3,000	\$3,000
	TOTAL OPERATING REVENUE	\$53,907	\$60,552	\$61,000	\$73,228	\$71,000
	Interest	\$45	\$31	\$50	\$44	\$40
	Other Financing Source	\$0	\$0	\$0	\$0	\$0
	TOTAL ALL REVENUES	\$53,952	\$60,583	\$61,050	\$73,272	\$71,040
EXPENDITURES						
	Operating Expenses	\$33,868	\$39,640	\$39,000	\$19,706	\$39,000
	Transfers Out	\$20,000	\$30,000	\$20,000	\$20,000	\$25,000
	TOTAL OPERATING EXPENDITURES	\$53,868	\$69,640	\$59,000	\$39,706	\$64,000
	Capital Outlay	\$0	\$0	\$0	\$0	\$0
	TOTAL CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$53,868	\$69,640	\$59,000	\$39,706	\$64,000

The change in cash balance is a negative and will be covered by prior year fund balance

OPERATING

OPERATING REVENUES	\$53,907	\$60,552	\$61,000	\$73,228	\$71,000
OPERATING EXPENDITURES	\$53,868	\$69,640	\$59,000	\$39,706	\$64,000
OPERATING BALANCE (DEFICIT)	\$39	-\$9,088	\$2,000	\$33,522	\$7,000

TOTAL REVENUE VS. EXPENDITURES

TOTAL REVENUES + RESERVES	\$97,660	\$100,509	\$91,050	\$141,955	\$106,040
TOTAL ALL EXPENDITURES	\$53,868	\$69,640	\$59,000	\$39,706	\$64,000
FUND BALANCE (DEFICIT)	\$43,792	\$30,869	\$32,050	\$102,249	\$42,040

FUND BALANCE (PCT)	81.30%	44.33%	54.32%	257.52%	65.69%
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FY 2023-24 Line Item Budget
(use budget worksheet dated 5/30/23)

**CAPITAL IMPROVEMENT SALES TAX
SUMMARY**

Fund No. 08		ACTUAL	ACTUAL	ADOPTED AMENDED	ACTUAL YTD FY 22-23 5/30/23 cash report	BUDGET FY 23-24
DEPT	ACCOUNT NAME	FY 20-21	FY 21-22	FY 22-23		
CIST						
	Reserves & balances					
	Savings	\$0	\$0	\$0	\$0	\$0
	Beginning Cash Balance	\$270,770	\$374,220	\$100,000	\$11,079	\$75,000
	TOTAL CASH/RESERVES	\$270,770	\$374,220	\$100,000	\$11,079	\$75,000
TOTAL REVENUES (from Budget worksheet)		\$517,101	\$561,886	\$1,555,919	\$1,371,057	\$642,700
TOTAL REVENUES plus RESERVES		\$787,871	\$936,106	\$1,655,919	\$1,382,136	\$717,700
REVENUES						
Taxes		\$133,123	\$141,899	\$135,000	\$139,710	\$153,000
Franklin County Special Road District		\$0	\$0	\$0	\$0	\$0
Miscellaneous		\$0	\$0	\$0	\$0	\$0
Special Assessments		\$5,123	\$470	\$0	\$0	\$0
Interest		\$240	\$290	\$0	\$216	\$0
Transfer In		\$126,000	\$412,154	\$189,619	\$120,000	\$250,000
Grant Funding		\$252,616	\$7,073	\$1,231,300	\$1,111,131	\$239,700
TOTAL ALL REVENUES		\$517,102	\$561,886	\$1,555,919	\$1,371,057	\$642,700
EXPENDITURES						
Operating Expenses		\$6,348	\$2,749	\$500	\$36	\$3,500
Engineering / Consulting		\$5,099	\$23,282	\$5,000	\$4,200	\$5,000
Capital Outlay		\$454,326	\$412,546	\$1,846,530	\$1,740,176	\$605,180
TOTAL EXPENDITURES		\$465,773	\$438,577	\$1,852,030	\$1,744,412	\$613,680
OPERATING						
Operating Revenues		\$517,102	\$561,886	\$1,555,919.00	\$1,371,057	\$642,700
Operating Expenditures		\$465,773	\$438,577	\$1,852,030	\$1,744,412	\$613,680
Operating Balance (Deficit)		\$51,329	\$123,309	-\$296,111	-\$373,355	\$29,020
TOTAL REVENUE VS. EXPENDITURES						
TOTAL REVENUES + RESERVES		\$787,871	\$936,106	\$1,655,919	\$1,382,136	\$717,700
TOTAL ALL EXPENDITURES		\$465,773	\$438,577	\$1,852,030	\$1,744,412	\$613,680
FUND BALANCE (DEFICIT)		\$322,098	\$497,529	-\$196,111	-\$362,276	\$104,020
FUND BALANCE (PCT)		69.15%	113.44%	-10.59%	-20.77%	16.95%

FY 2023-24 Line Item Budget
(use budget worksheet dated 5/30/23)

**WATER FUND
SUMMARY**

Fund No. 09		ACTUAL	ACTUAL	ADOPTED / AMENDED	ACTUAL YTD FY 22-23 5/30/23 cash report	BUDGET FY 22-23
WATER FUND		FY 20-21	FY 21-22	FY 22-23		
Reserves & balances						
Repair & Replacement		\$171,365	\$23,100	\$115,000	\$77,452	\$115,000
Savings / Reserves		\$0	\$0	\$0	\$0	\$0
Beginning Cash Balance		\$58,729	\$26,690	\$40,000	\$82,916	\$80,000
TOTAL CASH/RESERVES		\$230,094	\$49,790	\$155,000	\$160,368	\$195,000
TOTAL REVENUES (from budget worksheet)		\$342,813	\$482,077	\$375,025	\$341,491	\$447,275
TOTAL REVENUES plus BEGINNING CASH BALANCE		\$401,542	\$508,767	\$415,025	\$424,407	\$527,275
REVENUES						
Charges for Services		\$312,903	\$316,485	\$329,000	\$316,330	\$368,600
Miscellaneous		\$406	\$684	\$400	\$486	\$300
Transfer In (\$20,000 ARPA funding, engineering report)		\$11,500	\$152,448	\$32,000	\$12,000	\$34,000
Grants		\$0	\$0	\$0	\$0	\$30,000
TOTAL OPERATING REVENUES		\$324,809	\$469,617	\$361,400	\$328,816	\$432,900
Interest		\$191	\$234	\$0	\$139	\$0
Other Financing Source		\$17,815	\$12,227	\$13,625	\$12,536	\$14,375
TOTAL ALL REVENUE		\$342,815	\$482,078	\$375,025	\$341,491	\$447,275
EXPENDITURES						
Personnel Services Total		\$137,074	\$269,144	\$201,250	\$128,508	\$199,300
Operating Expenses		\$122,124	\$132,211	\$98,300	\$47,447	\$75,700
Contracted Services		\$12,333	\$15,614	\$22,400	\$16,058	\$79,500
Transfer Out		\$5,508	\$104,020	\$0	\$0	\$0
Other Expenses		\$1,406	\$1,191	\$1,500	\$847	\$2,000
Debt Service		\$11,227	\$10,362	\$38,725	\$7,679	\$39,331
Repair and Replacement		\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENSES (from budget worksheet)		\$289,672	\$532,542	\$362,175	\$200,539	\$395,831
Capital Outlay		\$0	\$194,347	\$11,000	\$2,525	\$45,350
TOTAL EXPENDITURES (from budget worksheet)		\$289,672	\$726,889	\$373,175	\$203,064	\$441,181
The change in cash balance is a negative and will be covered by prior year fund balance						
OPERATING						
Operating Revenues		\$324,809	\$469,617	\$361,400	\$328,816	\$432,900
Operating Expenditures		\$289,672	\$532,542	\$362,175	\$200,539	\$395,831
Operating Balance (Deficit)		\$35,137	-\$62,925	-\$775	\$128,277	\$37,069
TOTAL REVENUE VS. EXPENDITURES						
TOTAL REVENUES + RESERVES		\$401,542	\$508,767	\$415,025	\$424,407	\$527,275
TOTAL ALL EXPENDITURES		\$289,672	\$726,889	\$373,175	\$203,064	\$441,181
FUND BALANCE (DEFICIT)		\$111,870	-\$218,122	\$41,850	\$221,343	\$86,094
FUND BALANCE (PCT)		38.62%	-30.01%	11.21%	109.00%	19.51%

FY 2023-2024 Line Item Budget
(use budget worksheet dated 5/30/23)

**SEWER FUND
SUMMARY**

Fund No. 11	ACTUAL	ACTUAL	ADOPTED/ ADOPTED	ACTUAL YTD FY 22-23 5/30/23 cash report	BUDGET FY 23-24
SEWER FUND	FY 20-21	FY 21-22	FY 22-23		
Reserves & balances					
Repair & Replacement	\$191,178	\$271,410	\$150,000	\$332,520	\$100,000
COP 2019 Project Fund	\$209,275	\$206,683	\$207,000	\$207,062	\$100,000
Beginning Cash Balance	\$181,132	\$112,910	\$175,000	\$151,641	\$175,000
TOTAL CASH/RESERVES	\$581,585	\$591,003	\$532,000	\$691,223	\$375,000
TOTAL REVENUES (from budget worksheet)	\$542,196	\$593,403	\$604,775	\$525,619	\$717,375
TOTAL REVENUES plus BEGINNING CASH BALANCE	\$723,328	\$706,313	\$779,775	\$677,260	\$892,375
REVENUES					
Charges for Services	\$511,875	\$525,620	\$559,150	\$500,467	\$611,000
Miscellaneous	\$60	\$59	\$0	\$60.75	\$0
Transfer in	\$11,500	\$66,524	\$32,000	\$12,000	\$42,000
Grant Funding	\$0	\$0	\$0	\$0	\$50,000
TOTAL OPERATING REVENUES	\$523,435	\$592,203	\$591,150	\$512,528	\$703,000
Interest	\$1,357	\$884	\$0	\$742	\$0
Other Finance Source	\$17,404	\$315	\$13,625	\$12,350	\$14,375
TOTAL ALL REVENUES	\$542,196	\$593,403	\$604,775	\$525,620	\$717,375
EXPENDITURES					
Personnel Services Total	\$134,788	\$261,190	\$201,250	\$128,898	\$199,300
Operating Expenses	\$202,697	\$269,675	\$114,600	\$59,073	\$103,700
Contracted Services	\$24,058	\$26,542	\$54,400	\$21,695	\$119,500
Repair and Maintenance	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$5,508	\$0	\$0	\$0	\$0
Professional Development	\$1,386	\$2,211	\$2,500	\$610	\$2,500
Debt Service	\$76,516	\$71,801	\$207,704	\$65,274	\$208,263
TOTAL OPERATING EXPENDITURES	\$444,953	\$631,419	\$580,454	\$275,550	\$633,263
(from budget worksheet)					
Capital Outlay	\$0	\$0	\$351,000	\$15,000	\$490,350
TOTAL ALL EXPENDITURES (from budget worksheet)	\$444,953	\$631,419	\$931,454	\$290,550	\$1,123,613
The change in cash balance is a negative and will be covered by prior year fund balance					
OPERATING					
Operating Revenues	\$523,435	\$592,203	\$591,150	\$512,528	\$703,000
Operating Expenditures	\$444,953	\$631,419	\$580,454	\$275,550	\$633,263
Operating Balance (Deficit)	\$78,482	-\$39,216	\$10,696	\$236,978	\$69,737
TOTAL REVENUE VS. EXPENDITURES					
TOTAL REVENUES + RESERVES	\$723,328	\$706,313	\$779,775	\$677,260	\$892,375
TOTAL ALL EXPENDITURES	\$444,953	\$631,419	\$931,454	\$290,550	\$1,123,613
FUND BALANCE (DEFICIT)	\$278,375	\$74,894	-\$151,679	\$386,710	-\$231,238
FUND BALANCE (PCT)	62.56%	11.86%	-16.28%	133.10%	-20.58%

FY 2023-24 Line Item Budget
(use budget worksheet dated 5/30/23)

Fund No. 14

CIPRF

CAPITAL IMPROVEMENT PROJECT RESERVE FUND
SUMMARY

	ACTUAL	ACTUAL	ADOPTED/ AMENDED	ACTUAL YTD FY 22-23 5/30/23 cash report	Budget FY 23-24
	FY 20-21	FY 21-22	FY 22-23		
Reserves & Balances					
Beginning Cash Balance	\$680,883	\$522,065	\$500,000	\$532,751	\$500,000
TOTAL REVENUES (from budget worksheet)	\$123,852	\$1,848	\$14,000	\$14,436	\$5,000
TOTAL REVENUES plus BEGINNING CASH BALANCE	<u>\$804,735</u>	<u>\$523,913</u>	<u>\$514,000</u>	<u>\$547,187</u>	<u>\$505,000</u>
REVENUES					
Miscellaneous	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$5,000	\$5,000	\$5,000
TOTAL OPERATING REVENUES	<u>\$0</u>	<u>\$0</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$5,000</u>
Interest	\$658	\$548	\$0	\$436	\$0
Other Finance Source	\$123,194	\$1,300	\$9,000	\$9,000	\$0
TOTAL ALL REVENUES	<u>\$123,852</u>	<u>\$1,848</u>	<u>\$14,000</u>	<u>\$14,436</u>	<u>\$5,000</u>
EXPENDITURES					
Operating Expenses	\$68	\$0	\$100	\$0	\$100
Contracted Services	\$59,280	\$22,666	\$23,000	\$14,820	\$23,000
Debt Service Total	\$0	\$0	\$0	\$0	\$0
Transfer out	\$10,000	\$0	\$69,619	\$0	\$0
TOTAL OPERATING EXPENDITURES	<u>\$69,348</u>	<u>\$22,666</u>	<u>\$92,719</u>	<u>\$14,820</u>	<u>\$23,100</u>
Land Acquisition	\$0	\$3,750	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	<u>\$0</u>	<u>\$3,750</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL ALL EXPENDITURES	<u>\$69,348</u>	<u>\$26,416</u>	<u>\$92,719</u>	<u>\$14,820</u>	<u>\$23,100</u>
TOTAL BALANCE	\$54,504	-\$24,568	-\$78,719	-\$384	-\$18,100
The change in cash balance is a negative and will be covered by prior year fund balance					
OPERATING					
Operating Revenues	\$0	\$0	\$5,000	\$5,000	\$5,000
Operating Expenditures	\$69,348	\$22,666	\$92,719	\$14,820	\$23,100
Operating Balance (Deficit)	-\$69,348	-\$22,666	-\$87,719	-\$9,820	-\$18,100
TOTAL REVENUE VS. EXPENDITURES					
TOTAL REVENUES + RESERVES	\$804,735	\$523,913	\$514,000	\$547,187	\$505,000
TOTAL ALL EXPENDITURES	\$69,348	\$26,416	\$92,719	\$14,820	\$23,100
FUND BALANCE (DEFICIT)	\$735,387	\$497,497	\$421,281	\$532,367	\$481,900

Resolution No. 14-028, Establishing a Capital Improvement Project Reserve Fund

These funds shall be held in reserve and use of such funds shall be restricted exclusively for capital improvement purposes. "Capital Improvements" are defined as improvements to and / or construction of City buildings and facilities, and for major street reconstruction or improvement projects. Any use of funds in this account shall be subject to direct authorization by the Board of Aldermen.

Final FY 2023-24 supplement pages, taxes, employee benefits, etc

Taxes and User Charges, FY 2023-24

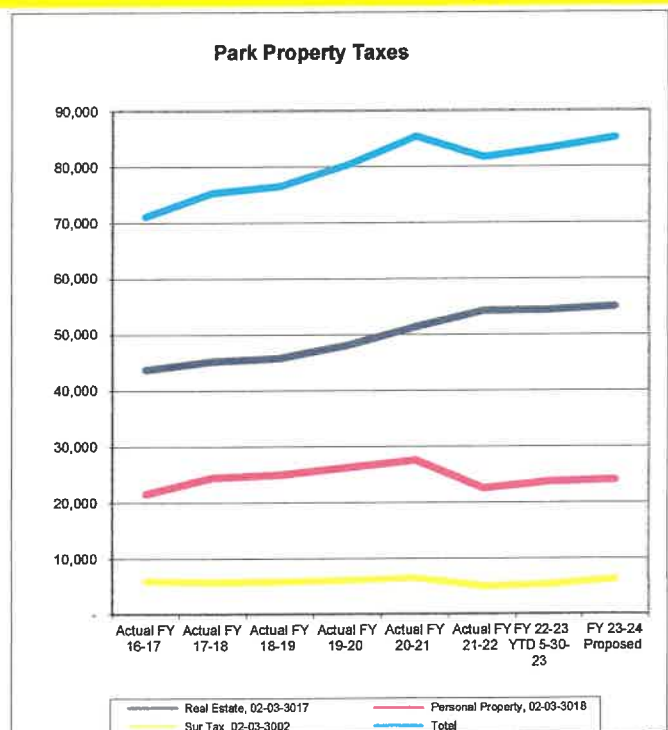
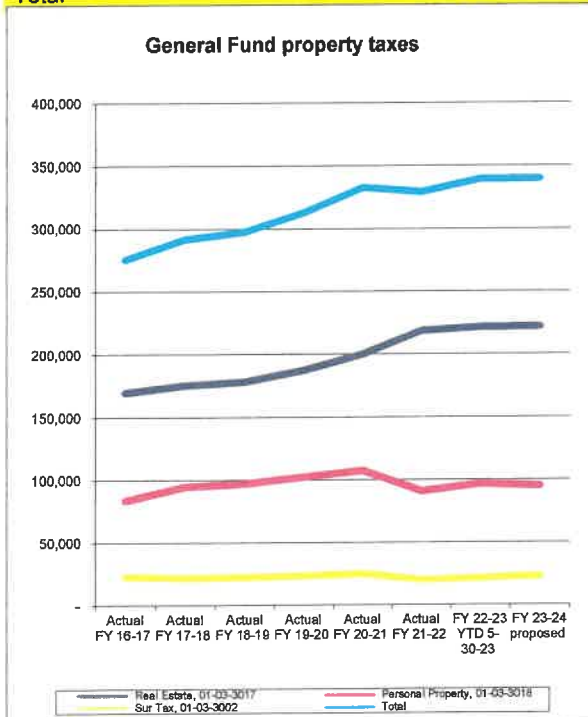
Property Taxes

	<u>Actual FY</u> <u>16-17</u>	<u>Actual FY</u> <u>17-18</u>	<u>Actual FY</u> <u>18-19</u>	<u>Actual FY</u> <u>19-20</u>	<u>Actual FY</u> <u>20-21</u>	<u>Actual FY</u> <u>21-22</u>	<u>FY 22-23</u> <u>YTD 5-30-23</u>	<u>FY 23-24</u> <u>proposed</u>
Real Estate, 01-03-3017	169,374	175,251	178,054	187,166	200,235	218,550	221,611	222,000
Personal Property, 01-03-3018	83,417	94,701	97,032	102,193	107,434	90,858	96,561	95,000
Sur Tax, 01-03-3002	22,785	22,007	22,396	23,438	25,082	19,763	21,332	23,000
Total	275,576	291,959	297,482	312,797	332,751	329,171	339,504	340,000

Park Maintenance and Improvement Property Taxes

	<u>Actual FY</u> <u>16-17</u>	<u>Actual FY</u> <u>17-18</u>	<u>Actual FY</u> <u>18-19</u>	<u>Actual FY</u> <u>19-20</u>	<u>Actual FY</u> <u>20-21</u>	<u>Actual FY</u> <u>21-22</u>	<u>FY 22-23</u> <u>YTD 5-30-23</u>	<u>FY 23-24</u> <u>Proposed</u>
Real Estate, 02-03-3017	43,701	45,218	45,772	48,115	51,411	54,240	54,364	55,000
Personal Property, 02-03-3018	21,522	24,435	24,945	26,268	27,585	22,563	23,696	24,000
Sur Tax, 02-03-3002	5,879	5,678	5,757	6,025	6,440	4,905	5,233	6,200
Total	71,102	75,331	76,474	80,408	85,436	81,708	83,293	85,200

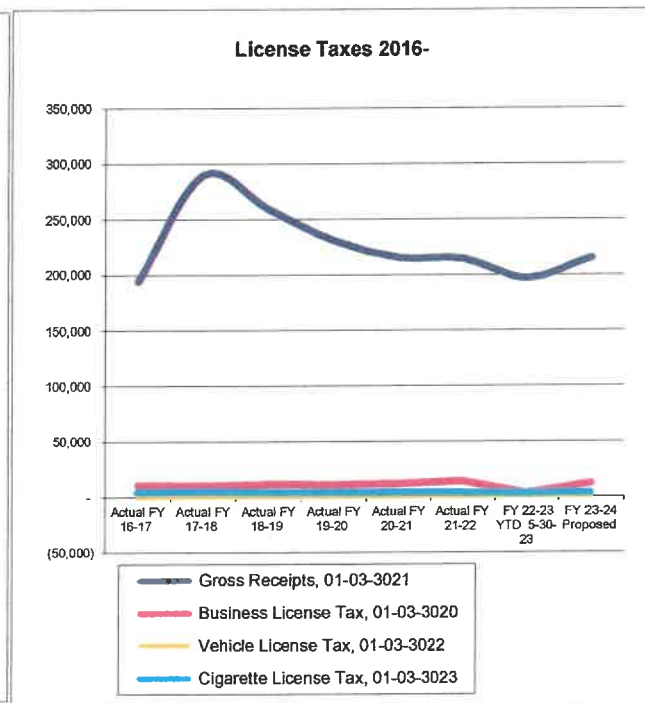
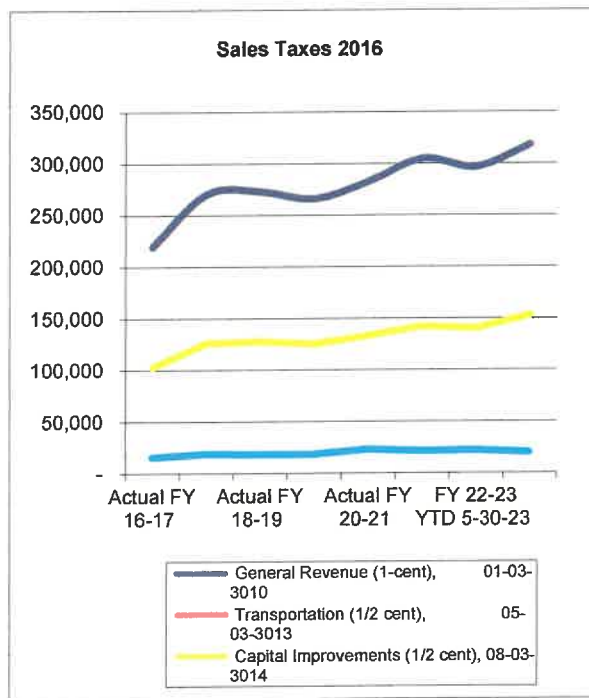
Dedicated Property Tax (Bond Series 2020), R/Est FC,03-03-3017	-	-	-	-	-	99,816	88,397	89,000
Dedicated Property Tax (Bond Series 2020), Pers Prop FC,03-03-3018	-	-	-	-	-	40,740	38,219	38,000
Dedicated Sur Tax, 03-03-3002	-	-	-	-	-	9,041	8,509	8,700
Total	-	-	-	-	-	149,597	135,125	135,700



Sales Taxes

	<u>Actual FY</u> <u>16-17</u>	<u>Actual FY</u> <u>17-18</u>	<u>Actual FY</u> <u>18-19</u>	<u>Actual FY</u> <u>19-20</u>	<u>Actual FY</u> <u>20-21</u>	<u>Actual FY</u> <u>21-22</u>	<u>FY 22-23</u> <u>YTD 5-30-23</u>	<u>FY 23-24</u> <u>Proposed</u>
General Revenue (1-cent), 01-03-3010	219,029	270,279	273,019	265,824	282,488	304,707	296,581	318,000
Transportation (1/2 cent), 05-03-3013	102,705	126,166	127,507	124,996	133,123	141,899	139,710	153,000
Capital Improvements (1/2 cent), 08-03-3014	102,705	126,166	127,507	124,996	133,123	141,899	139,710	153,000
Motor Vehicle Sales Tax, 01- 03-3011	15,251	18,901	18,014	18,221	23,086	21,135	22,137	20,000
Prop P	-	-	44,840	99,490	107,574	117,616	116,865	120,000
Park Board Sales Tax (1/4 cent) 03-03-3016	60,514	63,079	63,752	62,498	66,561	70,955	69,855	78,000

	<u>Actual FY</u> <u>16-17</u>	<u>Actual FY</u> <u>17-18</u>	<u>Actual FY</u> <u>18-19</u>	<u>Actual FY</u> <u>19-20</u>	<u>Actual FY</u> <u>20-21</u>	<u>Actual FY</u> <u>21-22</u>	<u>FY 22-23</u> <u>YTD 5-30-23</u>	<u>FY 23-24</u> <u>Proposed</u>
Gross Receipts, 01-03-3021	193,651	289,661	258,849	230,716	215,247	214,407	196,652	215,000
Business License Tax, 01-03- 3020	10,500	9,918	11,630	10,863	11,818	13,900	3,425	12,000
Vehicle License Tax, 01-03-3022	(199)	83	103	218	218	278	248	250
Cigarette License Tax, 01-03- 3023	4,345	4,830	4,363	4,051	4,162	4,113	3,245	3,600



User Charges

	<u>Actual FY</u> <u>16-17</u>	<u>Actual FY</u> <u>17-18</u>	<u>Actual FY</u> <u>18-19</u>	<u>Actual FY</u> <u>19-20</u>	<u>Actual FY</u> <u>20-21</u>	<u>Actual FY</u> <u>21-22</u>	<u>FY 21-22</u> <u>5-30-22</u>	<u>Proposed</u> <u>FY 22-23</u>
Water, 09-03-3061 to 09-03-3064	256,622	263,679	271,292	270,262	294,097	294,191	290,944	346,500
Wastewater, 11-03-3060	358,928	366,242	457,122	498,477	504,764	517,049	492,405	605,000
Natural Gas, 04-03-3310 to 04-03-3315	814,850	914,687	1,018,579	773,796	1,645,046	1,426,921	1,396,970	965,000

Building Permits

	<u>Actual FY</u> <u>16-17</u>	<u>Actual FY</u> <u>17-18</u>	<u>Actual FY</u> <u>18-19</u>	<u>Actual FY</u> <u>19-20</u>	<u>Actual FY</u> <u>20-21</u>	<u>Actual FY</u> <u>21-22</u>	<u>FY 22-23</u> <u>YTD 11</u> <u>mos</u>	<u>Proposed</u> <u>FY 23-24</u>
One and Two-Family permits	3	4	5	5	5	3	5	10
Total permits issued	48	31	51	50	50	59	41	45
Occupancy permits	-	-	98	117	117	105	74	80
Building permits, Occupancy permits and zoning fee collections	14,806	14,907	12,418	12,081	12,104	49,168	13,801	9,750

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Assessed Valuation

Notes: All AV figures are the August certified figures from the County Clerk's office. Tax rates are the Board approved rates. Revenue figures are the tax rates multiplied by the assessed valuation (revenues are not actual).

Category	2016	2017	2018	2019	2020	2021	2022
Residential	\$15,163,934	\$16,109,250	\$16,180,963	\$18,135,750	\$18,326,566	\$20,446,006	\$20,475,868
Agricultural	\$147,549	\$137,959	\$128,515	\$130,322	\$125,852	\$126,576	\$124,957
Commercial & Industrial	\$9,458,937	\$9,474,965	\$9,644,512	\$10,748,978	\$10,793,853	\$11,281,514	\$11,401,260
Sub Class 3 RR & Utilities	\$41,139	\$35,997	\$34,308	\$38,123	\$34,305	\$19,332	\$19,332
State Assessed RR & Utilities	\$1,818,013	\$1,832,655	\$1,703,075	\$1,884,802	\$1,996,677	\$2,081,219	\$2,211,302
Total Real Estate	\$26,629,572	\$27,950,826	\$27,691,373	\$30,937,975	\$31,277,253	\$33,954,647	\$34,232,719
Local personal property	\$11,720,833	\$13,474,736	\$15,998,817	\$15,998,817	\$15,141,735	\$12,616,420	\$12,739,916
Local RR & Utilities	\$4,421	\$6,815	\$6,038	\$6,038	\$0	\$0	\$3,559
State personal property (RR & Utilities)	\$408,150	\$407,262	\$375,130	\$375,130	\$386,417	\$392,531	\$420,216
Total Personal Property	\$12,133,404	\$13,892,813	\$16,379,985	\$16,379,985	\$15,528,152	\$13,008,951	\$13,163,691
Total Assessed Valuation	\$38,762,976	\$41,843,639	\$44,071,358	\$47,317,960	\$46,805,405	\$46,963,598	\$47,396,410

Tax Rates and Billing

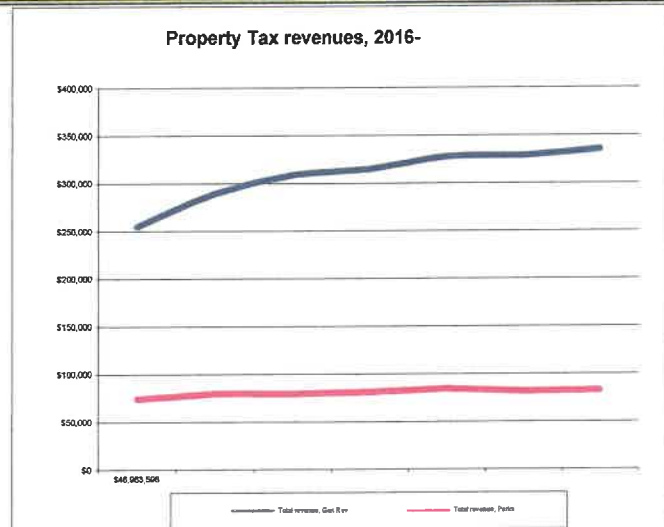
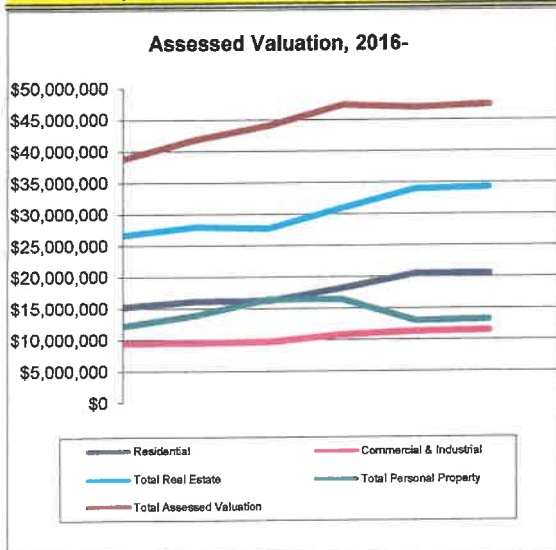
General Fund rate	\$0.6573	\$0.6975	0.7000	0.6647	0.6998	0.6998	0.7078
Parks rate	\$0.1800	\$0.1800	0.1800	0.1709	0.1797	0.1737	0.1737
Park Debt Service 2022	\$0.0000	\$0.0000	0.0000	0.0000	0.0000	0.3201	0.2824
Total rate	\$0.8373	\$0.8775	\$0.8800	\$0.8356	\$0.8795	\$1.1936	\$1.1639

Total real estate tax revenue, Gen Rev	\$162,816	\$179,412	\$181,678	\$192,863	\$204,665	\$222,915	\$226,511
Total personal property tax revenue, Gen I	\$77,041	\$93,986	\$111,992	\$106,344	\$105,962	\$88,290	\$90,173
Total RR & Utilities revenue, Gen Rev	\$14,932	\$15,922	\$14,830	\$15,315	\$16,917	\$17,447	\$18,788
Total revenue, Gen Rev	\$254,789	\$289,320	\$308,500	\$314,522	\$327,544	\$328,651	\$335,472

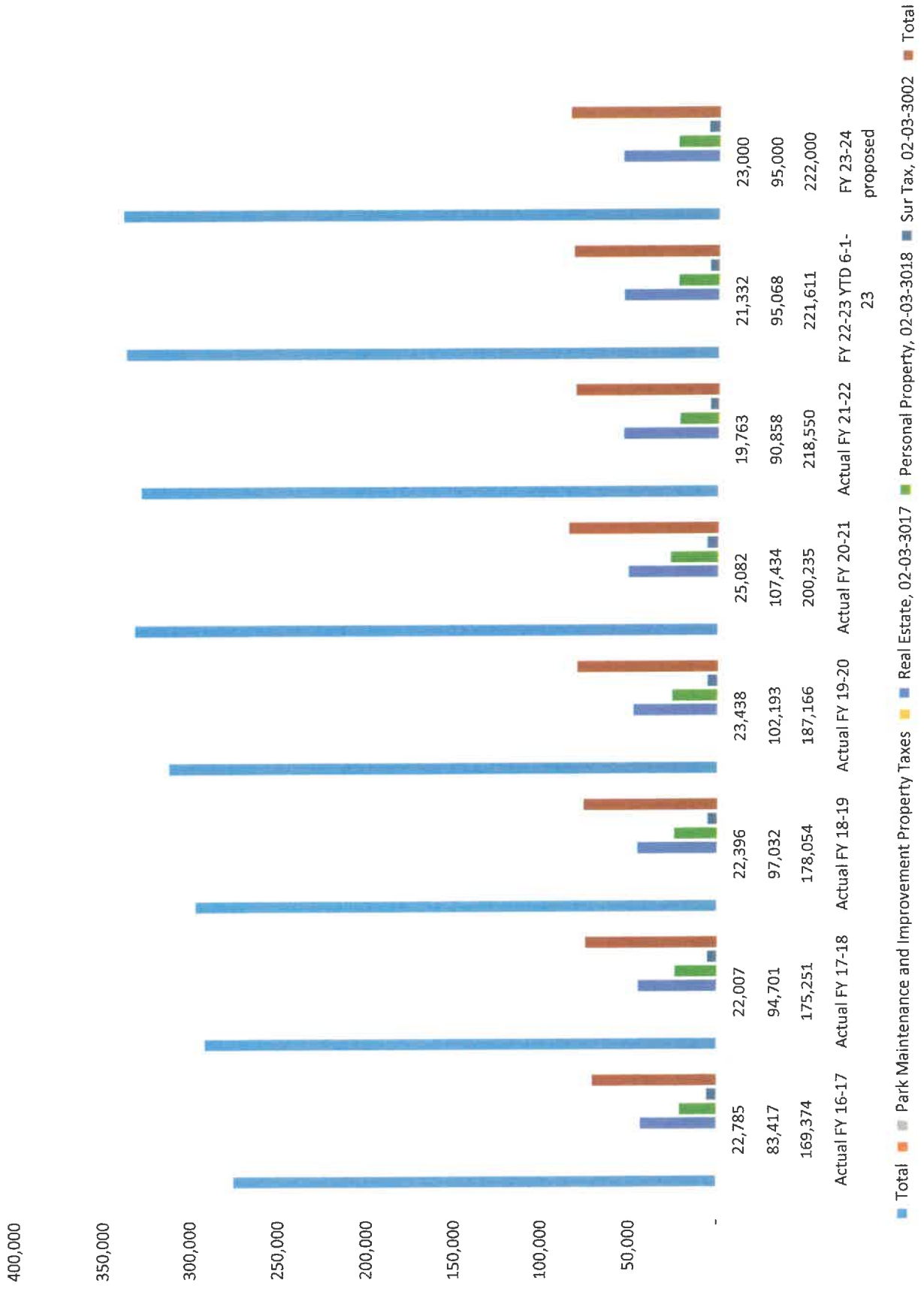
Total real estate tax revenue, Parks	\$47,933	\$50,311	\$46,717	\$49,587	\$52,656	\$55,331	\$55,588
Total personal property tax revenue, Parks	\$21,840	\$25,007	\$28,798	\$27,342	\$27,210	\$21,915	\$22,129
Total RR & Utilities revenue, Parks	\$4,089	\$4,109	\$3,813	\$3,938	\$4,344	\$4,330	\$4,611
Total revenue, Parks	\$73,862	\$79,427	\$79,328	\$80,866	\$84,109	\$81,576	\$82,328

Park Debt Service Bond Issue 2022

Total real estate tax revenue, Park	\$0	\$0	\$0	\$0	\$0	\$108,689	\$96,673
Total personal property tax revenue, Park	\$0	\$0	\$0	\$0	\$0	\$41,642	\$37,174
Total revenue, Park	\$0	\$0	\$0	\$0	\$0	\$150,330	\$133,847



Property Taxes General Fund & Park



STATEMENT OF OUTSTANDING DEBT**FY 2023-24****Certificates of Participation, 2008 series (Refunded 2015)**

Year Ending		<u>Interest Rate</u>		<u>Interest</u>		<u>Principal</u>		<u>Admin Fee</u>		<u>Total</u>
June 30										
2024		2.95%	\$	9,252.68	\$	64,200.00	\$	-	\$	73,452.68
Outstanding balance			\$	17,882.93	\$	265,500.00	\$	-	\$	283,382.93

Total due 2023-24		35.75%		35.75%		28.5%		Admin fee		Total
		Water		Sewer		Gen Rev				
Principal	\$	22,951.50	\$	22,951.50	\$	18,297.00	\$	-	\$	64,200.00
Interest	\$	3,307.83	\$	3,307.83	\$	2,637.01	\$	-	\$	9,252.68
Total payment	\$	26,259.33	\$	26,259.33	\$	20,934.01	\$	-	\$	73,452.68

Small Borrower Loan, Department of Natural Resources Sewer Fund

Year Ending		<u>Interest Rate</u>		<u>Interest</u>		<u>Principal</u>		<u>Admin Fee</u>		<u>Total</u>
June 30										
2024		1.4%	\$	589.40	\$	5,000.00	\$	210.50	\$	5,799.90
Outstanding balance			\$	2,116.80	\$	37,100.00	\$	756.00	\$	39,972.80

Total due 2023-24	Sewer
\$ 5,799.90	\$ 5,799.90

Certificates of Participation, 2014 series Sewer Fund

Year Ending		<u>Interest Rate</u>		<u>Interest</u>		<u>Principal</u>		<u>Trustee / Paying Agent Fees</u>		<u>Total</u>
June 30										
2024		3.27%	\$	12,888.71	\$	54,500.00	\$	1,200.00	\$	68,588.71
Outstanding Balance			\$	37,122.70	\$	366,900.00	\$	-	\$	404,022.70

Total due 2023-24	Sewer
\$ 68,588.71	\$ 68,588.71

Certificates of Participation, 2017 series (PW Facility)

Year Ending		<u>Interest Rate</u>		<u>Interest</u>		<u>Principal</u>		<u>Total</u>	
June 30									
2024		3.85%	\$	21,335.18	\$	30,953.12	\$	52,288.30	
Outstanding Balance			\$	148,876.00	\$	530,871.78	\$	679,747.78	

Total due 2023-24		Gen Fund		Water		Sewer		Natural Gas		
\$ 52,288.30	\$	13,072.06	\$	13,072.08	\$	13,072.08	\$	13,072.08	\$	52,288.30
Principal	\$	7,738.28	\$	7,738.28	\$	7,738.28	\$	7,738.28	\$	30,953.12
Interest	\$	5,333.78	\$	5,333.80	\$	5,333.80	\$	5,333.80	\$	21,335.18
Total payment	\$	13,072.06	\$	13,072.08	\$	13,072.08	\$	13,072.08	\$	52,288.30

Certificates of Participation, 2019 series, Lift Station #4 improvements Sewer Fund
Year Ending June

30	Interest Rate	Interest	Principal	Admin fee	Total
2024	4.23%	\$ 39,096.98	\$ 55,446.00	\$ -	\$ 94,542.98
Total		\$ 251,965.03	\$ 882,549.00	\$ -	\$ 1,134,514.03

Total due
FY 2023-24 **Sewer**
94,542.98 **94,542.98**

Bond Series 2020, NH Municipal Aquatic Facility, Park Board

Year Ending June 30	Interest Rate	Interest	Principal	Admin fee	Total
2024	2.00%	\$ 28,846.00	\$ 104,500.00	\$ -	\$ 133,346.00
Total		\$ 169,619.00	\$ 1,363,800.00	\$ -	\$ 1,533,419.00

TOTAL DEBT PAYMENT FY 23-24

<u>Summary</u>		<u>Interest</u>	<u>Principal</u>	<u>Admin Fee</u>	<u>Total</u>
Debt Service	FY				
23-24		\$ 112,008.95	\$ 314,599.12	\$ 1,410.50	\$ 428,018.57
TOTAL OUTSTANDING DEBT					
Total Outstanding					
Debt		\$ 627,582.46	\$ 3,446,720.78	\$ 756.00	\$ 4,075,059.24

Refinanced 2008
New COP 2015

EXHIBIT B TO LEASE PURCHASE AGREEMENT

PAYMENT SCHEDULE

Rental payments will be made in accordance with Section 4.01 and this Payment Schedule.

Commencement Date: May 18, 2015

Interest rate used to calculate Interest Portions of Rental Payments: 2.95%

<u>Payment Date</u>	<u>Principal Component</u>	<u>Interest Component</u>	<u>Rental Payment</u>	<u>Purchase Price</u>
7/1/2015	\$ 52,600.00	\$ 2,833.69	\$ 55,433.69	\$751,600.00
1/1/2016	24,300.00	11,086.10	35,386.10	727,300.00
7/1/2016	24,300.00	10,727.68	35,027.68	703,000.00
1/1/2017	24,100.00	10,369.25	34,469.25	678,900.00
7/1/2017	24,200.00	10,013.78	34,213.78	654,700.00
1/1/2018	24,000.00	9,656.83	33,656.83	630,700.00
7/1/2018	24,000.00	9,302.83	33,302.83	606,700.00
1/1/2019	26,300.00	8,948.83	35,248.83	580,400.00
7/1/2019	26,300.00	8,560.90	34,860.90	554,100.00
1/1/2020	26,100.00	8,172.98	34,272.98	528,000.00
7/1/2020	26,000.00	7,788.00	33,788.00	502,000.00
1/1/2021	28,200.00	7,404.50	35,604.50	473,800.00
7/1/2021	28,200.00	6,988.55	35,188.55	445,600.00
1/1/2022	27,900.00	6,572.60	34,472.60	417,700.00
7/1/2022	27,900.00	6,161.08	34,061.08	389,800.00
1/1/2023	30,100.00	5,749.55	35,849.55	359,700.00
7/1/2023	30,000.00	5,305.58	35,305.58	329,700.00
1/1/2024	32,100.00	4,863.08	36,963.08	297,600.00
7/1/2024	32,100.00	4,389.60	36,489.60	265,500.00
1/1/2025	31,600.00	3,916.13	35,516.13	233,900.00
7/1/2025	31,600.00	3,450.03	35,050.03	202,300.00
1/1/2026	33,500.00	2,983.93	36,483.93	168,800.00
7/1/2026	33,500.00	2,489.80	35,989.80	135,300.00
1/1/2027	32,900.00	1,995.68	34,895.68	102,400.00
7/1/2027	32,900.00	1,510.40	34,410.40	69,500.00
1/1/2028	34,800.00	1,025.13	35,825.13	34,700.00
7/1/2028	<u>34,700.00</u>	<u>511.83</u>	<u>35,211.83</u>	0.00
	<u>\$804,200.00</u>	<u>\$162,778.34</u>	<u>\$966,978.34</u>	

CERTIFICATE OF PARTICIPATION

Gen Rev Water Sewer **SERIES 2008 REFINANCED SERIES 2015**
 28.5% 35.75% 35.75%

Small Borrower Loan Amortization (Level Debt) City of New Haven

Loan Statistics

Principal Amount:	94,989.15	Day-count Method	30/360
Interest Rate:	1.40%	Denomination	100
Dated Date:	9/14/2010	Prin. Pmts/Yr	1
Issue Date:	9/14/2010	Total Prin.Pmts	20
First Interest Payment Date	7/1/2012	Admin Fee	0.50%
First Principal Payment Date	7/1/2012		
Last Payment	7/1/2031		

Payment Date	Payment Number	Interest	Principal	Total P & I	Annual Payment	Principal Balance	Admin Fee	Total P&I + Admin Fee	Annual Outlay
9/14/2010						94,989.15			
1/1/2012						94,989.15			
7/1/2012	1	609.56	4,069.15	4,678.71	4,678.71	90,900.00	474.85	5,153.56	5,153.56
1/1/2013		636.30		636.30		90,900.00		636.30	
7/1/2013	2	636.30	4,000.00	4,636.30	5,272.60	86,900.00	454.50	5,090.80	5,727.10
1/1/2014		608.30		608.30		86,900.00		608.30	
7/1/2014	3	608.30	4,100.00	4,708.30	5,316.60	82,800.00	434.50	5,142.80	5,751.10
1/1/2015		579.60		579.60		82,800.00		579.60	
7/1/2015	4	579.60	4,200.00	4,779.60	5,359.20	78,600.00	414.00	5,193.60	5,773.20
1/1/2016		550.20		550.20		78,600.00		550.20	
7/1/2016	5	550.20	4,300.00	4,850.20	5,400.40	74,300.00	393.00	5,243.20	5,793.40
1/1/2017		520.10		520.10		74,300.00		520.10	
7/1/2017	6	520.10	4,300.00	4,820.10	5,340.20	70,000.00	371.50	5,191.60	5,711.70
1/1/2018		490.00		490.00		70,000.00		490.00	
7/1/2018	7	490.00	4,400.00	4,890.00	5,380.00	65,600.00	350.00	5,240.00	5,730.00
1/1/2019		459.20		459.20		65,600.00		459.20	
7/1/2019	8	459.20	4,500.00	4,959.20	5,418.40	61,100.00	328.00	5,287.20	5,748.40
1/1/2020		427.70		427.70		61,100.00		427.70	
7/1/2020	9	427.70	4,600.00	5,027.70	5,455.40	56,500.00	305.50	5,333.20	5,760.90
1/1/2021		395.50		395.50		56,500.00		395.50	
7/1/2021	10	395.50	4,700.00	5,095.50	5,491.00	51,800.00	282.50	5,378.00	5,773.50
1/1/2022		362.60		362.60		51,800.00		362.60	
7/1/2022	11	362.60	4,800.00	5,162.60	5,525.20	47,000.00	259.00	5,421.60	5,784.20
1/1/2023		329.00		329.00		47,000.00		329.00	
7/1/2023	12	329.00	4,900.00	5,229.00	5,558.00	42,100.00	235.00	5,464.00	5,793.00
1/1/2024		294.70		294.70		42,100.00		294.70	
7/1/2024	13	294.70	5,000.00	5,294.70	5,589.40	37,100.00	210.50	5,505.20	5,799.90
1/1/2025		259.70		259.70		37,100.00		259.70	
7/1/2025	14	259.70	5,000.00	5,259.70	5,519.40	32,100.00	185.50	5,445.20	5,704.90
1/1/2026		224.70		224.70		32,100.00		224.70	
7/1/2026	15	224.70	5,100.00	5,324.70	5,549.40	27,000.00	160.50	5,485.20	5,709.90
1/1/2027		189.00		189.00		27,000.00		189.00	
7/1/2027	16	189.00	5,200.00	5,389.00	5,578.00	21,800.00	135.00	5,524.00	5,713.00
1/1/2028		152.60		152.60		21,800.00		152.60	
7/1/2028	17	152.60	5,300.00	5,452.60	5,605.20	16,500.00	109.00	5,561.60	5,714.20
1/1/2029		115.50		115.50		16,500.00		115.50	
7/1/2029	18	115.50	5,400.00	5,515.50	5,631.00	11,100.00	82.50	5,598.00	5,713.50
1/1/2030		77.70		77.70		11,100.00		77.70	
7/1/2030	19	77.70	5,500.00	5,577.70	5,655.40	5,600.00	55.50	5,633.20	5,710.90
1/1/2031		39.20		39.20		5,600.00		39.20	
7/1/2031	20	39.20	5,600.00	5,639.20	5,678.40	-	28.00	5,667.20	5,706.40
		14,032.78	94,989.15	109,001.91			5,268.85	114,270.76	114,270.76

Loan Amount \$ 94,989.15

DEPARTMENT OF NATURAL RESOURCES

SMALL BORROWER LOAN

IMPROVEMENTS TO THE WASTEWATER TREATMENT FACILITY

UV DISINFECTION TO MEET MSOP EFFLUENT LIMITS

Average annual payment	5,713.54
Monthly payment	476.13

CERTIFICATE DEBT SERVICE
CITY of NEW HAVEN, MISSOURI
CERTIFICATES of PARTICIPATION, SERIES 2014
(BANK PLACEMENT STRUCTURE)
\$800K New Money Par
2029 Final Maturity, Level Debt Service
Final Pricing

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
05/01/2015			13,152.67	13,152.67	
11/01/2015	42,100	3.270%	13,080.00	55,180.00	68,332.67
05/01/2016			12,391.67	12,391.67	
11/01/2016	43,600	3.270%	12,391.67	55,991.67	68,383.34
05/01/2017			11,678.81	11,678.81	
11/01/2017	45,000	3.270%	11,678.81	58,678.81	68,357.62
05/01/2018			10,943.06	10,943.06	
11/01/2018	46,400	3.270%	10,943.06	57,343.06	68,286.12
05/01/2019			10,184.42	10,184.42	
11/01/2019	48,000	3.270%	10,184.42	58,184.42	68,368.84
05/01/2020			9,399.62	9,399.62	
11/01/2020	49,500	3.270%	9,399.62	58,899.62	68,299.24
05/01/2021			8,590.29	8,590.29	
11/01/2021	51,200	3.270%	8,590.29	59,790.29	68,380.58
05/01/2022			7,753.17	7,753.17	
11/01/2022	52,800	3.270%	7,753.17	60,553.17	68,308.34
05/01/2023			6,889.89	6,889.89	
11/01/2023	54,500	3.270%	6,889.89	61,389.89	68,279.78
05/01/2024			5,998.82	5,998.82	
11/01/2024	56,300	3.270%	5,998.82	62,298.82	68,297.64
05/01/2025			5,078.31	5,078.31	
11/01/2025	58,200	3.270%	5,078.31	63,278.31	68,356.62
05/01/2026			4,126.74	4,126.74	
11/01/2026	60,100	3.270%	4,126.74	64,226.74	68,353.48
05/01/2027			3,144.11	3,144.11	
11/01/2027	62,000	3.270%	3,144.11	65,144.11	68,288.22
05/01/2028			2,130.41	2,130.41	
11/01/2028	64,100	3.270%	2,130.41	66,230.41	68,360.82
05/01/2029			1,082.37	1,082.37	
11/01/2029	66,200	3.270%	1,082.37	67,282.37	68,364.74
	800,000		225,016.05	1,025,016.05	1,025,016.05

CERTIFICATE OF PARTICIPATION
SERIES 2014

Wastewater Lift Station 1 & 2 project

BOND DEBT SERVICE
CITY of NEW HAVEN, MISSOURI
LEASE PURCHASE AGREEMENT, SERIES 2017
(BANK PLACEMENT STRUCTURE)
New Money Project
Non-Rated, 2037 Final Maturity
Final Pricing

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
09/01/2017	11,510.30	3.850%	14,633.85	26,144.15	
03/01/2018	12,428.72	3.850%	13,715.43	26,144.15	52,288.30
09/01/2018	12,667.97	3.850%	13,476.17	26,144.14	
03/01/2019	12,911.83	3.850%	13,232.32	26,144.15	52,288.29
09/01/2019	13,160.38	3.850%	12,983.76	26,144.14	
03/01/2020	13,413.72	3.850%	12,730.43	26,144.15	52,288.29
09/01/2020	13,671.93	3.850%	12,472.21	26,144.14	
03/01/2021	13,935.12	3.850%	12,209.03	26,144.15	52,288.29
09/01/2021	14,203.37	3.850%	11,940.78	26,144.15	
03/01/2022	14,476.79	3.850%	11,667.36	26,144.15	52,288.30
09/01/2022	14,755.46	3.850%	11,388.68	26,144.14	
03/01/2023	15,039.51	3.850%	11,104.64	26,144.15	52,288.29
09/01/2023	15,329.02	3.850%	10,815.13	26,144.15	
03/01/2024	15,624.10	3.850%	10,520.05	26,144.15	52,288.30
09/01/2024	15,924.66	3.850%	10,219.28	26,144.14	
03/01/2025	16,231.42	3.850%	9,912.73	26,144.15	52,288.29
09/01/2025	16,543.87	3.850%	9,600.27	26,144.14	
03/01/2026	16,862.34	3.850%	9,281.80	26,144.14	52,288.28
09/01/2026	17,186.94	3.850%	8,957.20	26,144.14	
03/01/2027	17,517.79	3.850%	8,626.36	26,144.15	52,288.29
09/01/2027	17,855.01	3.850%	8,289.14	26,144.15	
03/01/2028	18,198.72	3.850%	7,945.43	26,144.15	52,288.30
09/01/2028	18,549.04	3.850%	7,595.10	26,144.14	
03/01/2029	18,906.11	3.850%	7,238.03	26,144.14	52,288.28
09/01/2029	19,270.05	3.850%	6,874.09	26,144.14	
03/01/2030	19,641.00	3.850%	6,503.14	26,144.14	52,288.28
09/01/2030	20,019.09	3.850%	6,125.05	26,144.14	
03/01/2031	20,404.46	3.850%	5,739.69	26,144.15	52,288.29
09/01/2031	20,797.25	3.850%	5,346.90	26,144.15	
03/01/2032	21,197.59	3.850%	4,946.55	26,144.14	52,288.29
09/01/2032	21,605.65	3.850%	4,538.50	26,144.15	
03/01/2033	22,021.55	3.850%	4,122.59	26,144.14	52,288.29
09/01/2033	22,445.47	3.850%	3,698.68	26,144.15	
03/01/2034	22,877.55	3.850%	3,266.60	26,144.15	52,288.30
09/01/2034	23,317.94	3.850%	2,826.21	26,144.15	
03/01/2035	23,766.81	3.850%	2,377.34	26,144.15	52,288.30
09/01/2035	24,224.32	3.850%	1,919.83	26,144.15	
03/01/2036	24,690.64	3.850%	1,453.51	26,144.15	52,288.30
09/01/2036	25,165.93	3.850%	978.21	26,144.14	
03/01/2037	25,650.38	3.850%	493.77	26,144.15	52,288.29
	724,000.00		321,765.84	1,045,765.84	1,045,765.84

CERTIFICATE OF PARTICIPATION SERIES 2017
PUBLIC WORKS FACILITY

BOND DEBT SERVICE
CITY of NEW HAVEN, MISSOURI
EQUIPMENT LEASE PURCHASE AGREEMENT, SERIES 2019
(BANK PLACEMENT STRUCTURE)
New Money Project
Non-Rated, 2036 Final Maturity
Final Pricing

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2019	21,243	4.230%	26,028.60	47,271.60	
05/01/2020	23,694	4.230%	23,577.11	47,271.11	94,542.71
11/01/2020	24,195	4.230%	23,075.98	47,270.98	
05/01/2021	24,707	4.230%	22,564.26	47,271.26	94,542.24
11/01/2021	25,230	4.230%	22,041.71	47,271.71	
05/01/2022	25,763	4.230%	21,508.09	47,271.09	94,542.80
11/01/2022	26,308	4.230%	20,963.20	47,271.20	
05/01/2023	26,865	4.230%	20,406.79	47,271.79	94,542.99
11/01/2023	27,433	4.230%	19,838.59	47,271.59	
05/01/2024	28,013	4.230%	19,258.39	47,271.39	94,542.98
11/01/2024	28,606	4.230%	18,665.91	47,271.91	
05/01/2025	29,211	4.230%	18,060.89	47,271.89	94,543.80
11/01/2025	29,828	4.230%	17,443.08	47,271.08	
05/01/2026	30,459	4.230%	16,812.22	47,271.22	94,542.30
11/01/2026	31,103	4.230%	16,168.01	47,271.01	
05/01/2027	31,761	4.230%	15,510.18	47,271.18	94,542.19
11/01/2027	32,433	4.230%	14,838.44	47,271.44	
05/01/2028	33,119	4.230%	14,152.48	47,271.48	94,542.92
11/01/2028	33,819	4.230%	13,452.01	47,271.01	
05/01/2029	34,535	4.230%	12,736.74	47,271.74	94,542.75
11/01/2029	35,265	4.230%	12,006.33	47,271.33	
05/01/2030	36,011	4.230%	11,260.47	47,271.47	94,542.80
11/01/2030	36,773	4.230%	10,498.84	47,271.84	
05/01/2031	37,550	4.230%	9,721.09	47,271.09	94,542.93
11/01/2031	38,344	4.230%	8,926.91	47,270.91	
05/01/2032	39,155	4.230%	8,115.93	47,270.93	94,541.84
11/01/2032	39,984	4.230%	7,287.80	47,271.80	
05/01/2033	40,829	4.230%	6,442.14	47,271.14	94,542.94
11/01/2033	41,693	4.230%	5,578.61	47,271.61	
05/01/2034	42,575	4.230%	4,696.80	47,271.80	94,543.41
11/01/2034	43,475	4.230%	3,796.34	47,271.34	
05/01/2035	44,395	4.230%	2,876.84	47,271.84	94,543.18
11/01/2035	45,334	4.230%	1,937.89	47,271.89	
05/01/2036	46,292	4.230%	979.08	47,271.08	94,542.97
	1,136,000		471,227.75	1,607,227.75	1,607,227.75

CERTIFICATE OF PARTICIPATION

SERIES 2019

Wastewater Lift Station 4 improvements and force main project

BOND DEBT SERVICE

City of New Haven, Missouri
General Obligation Bonds, Series 2020

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bond Balance	Total Bond Value
12/30/2020						1,600,000	1,600,000
03/01/2022	29,200	2.000%	37,422.22	66,622.22		1,570,800	1,570,800
09/01/2022	51,000	2.000%	15,708.00	66,708.00	133,330.22	1,519,800	1,519,800
03/01/2023	51,500	2.000%	15,198.00	66,698.00		1,468,300	1,468,300
09/01/2023	52,000	2.000%	14,683.00	66,683.00	133,381.00	1,416,300	1,416,300
03/01/2024	52,500	2.000%	14,163.00	66,663.00		1,363,800	1,363,800
09/01/2024	53,000	2.000%	13,638.00	66,638.00	133,301.00	1,310,800	1,310,800
03/01/2025	53,600	2.000%	13,108.00	66,708.00		1,257,200	1,257,200
09/01/2025	54,100	2.000%	12,572.00	66,672.00	133,380.00	1,203,100	1,203,100
03/01/2026	54,600	2.000%	12,031.00	66,631.00		1,148,500	1,148,500
09/01/2026	55,200	2.000%	11,485.00	66,685.00	133,316.00	1,093,300	1,093,300
03/01/2027	55,700	2.000%	10,933.00	66,633.00		1,037,600	1,037,600
09/01/2027	56,300	2.000%	10,376.00	66,676.00	133,309.00	981,300	981,300
03/01/2028	56,900	2.000%	9,813.00	66,713.00		924,400	924,400
09/01/2028	57,400	2.000%	9,244.00	66,644.00	133,357.00	867,000	867,000
03/01/2029	58,000	2.000%	8,670.00	66,670.00		809,000	809,000
09/01/2029	58,600	2.000%	8,090.00	66,690.00	133,360.00	750,400	750,400
03/01/2030	59,200	2.000%	7,504.00	66,704.00		691,200	691,200
09/01/2030	59,800	2.000%	6,912.00	66,712.00	133,416.00	631,400	631,400
03/01/2031	60,300	2.000%	6,314.00	66,614.00		571,100	571,100
09/01/2031	61,000	2.000%	5,711.00	66,711.00	133,325.00	510,100	510,100
03/01/2032	61,600	2.000%	5,101.00	66,701.00		448,500	448,500
09/01/2032	62,200	2.000%	4,485.00	66,685.00	133,386.00	386,300	386,300
03/01/2033	62,800	2.000%	3,863.00	66,663.00		323,500	323,500
09/01/2033	63,400	2.000%	3,235.00	66,635.00	133,298.00	260,100	260,100
03/01/2034	64,100	2.000%	2,601.00	66,701.00		196,000	196,000
09/01/2034	64,700	2.000%	1,960.00	66,660.00	133,361.00	131,300	131,300
03/01/2035	65,300	2.000%	1,313.00	66,613.00		66,000	66,000
09/01/2035	66,000	2.000%	660.00	66,660.00	133,273.00		
	1,600,000		266,793.22	1,866,793.22	1,866,793.22		

BOND SERIES 2020

NH MUNICIPAL AQUATIC FACILITY

This information is provided based on the factual information and assumptions provided to Gilmore & Bell, P.C. by a party to or a representative of a party to the proposed transaction. This information is intended to provide factual information only and is provided in conjunction with our legal representation. It is not intended as financial advice or a financial recommendation to any party. Gilmore & Bell, P.C. is not a financial advisor or a "municipal advisor" as defined in the Securities Exchange Act of 1934, as amended.

2023 Street Maintenance and Improvement Plan - 15 Year

Note: Plan consists of some type of asphalt resurfacing (full depth reconstruction, mill & overlay or NovaChip) to all asphalt surfaced streets in the City of New Haven over a 15 year period. Concrete streets and gravel roadways will be maintained through existing maintenance budgets. This plan should be reviewed yearly to allow for changes based on the condition of the streets.

Local Projects			Federal Projects					
Construction Year	Budget Year	Street	Project Cost	Total Projects Cost	Project Name	Project Cost	City Obligation	City Less Utilities
2023	2023 - 2024	Park Dr. & Ped Bridge ADA Connection	\$361,580.00	\$406,573.80	Sidewalk to School CE Sidewalk to School CSTR	\$28,442.00 \$196,527.00	\$5,688.40 \$39,305.40	\$5,688.40 \$39,305.40
2024	2024 - 2025			\$163,865.00	Circle, Elton, Maiden CDBG	\$812,243.94	\$312,243.94	\$163,865.00
2025	2025 - 2026	Douglas	\$333,200.00	\$333,200.00				
2026	2026 - 2027	Olive	\$279,168.20	\$564,712.20	Locust,Olive,Thurman CDBG	\$848,654.00	\$348,654.00	\$285,544.00
2027	2027 - 2028	Locust Picot George Bates MacArthur Filmore Place Sawyer Terrace Hancock Dwyane Von Behren Franklin Immanuel Seitter	\$324,754.00	\$324,754.00				
2028	2028 - 2029	Danny Scott Hellmann East Industrial Cresthaven	\$217,899.00	\$217,899.00				

2023 Street Maintenance and Improvement Plan - 15 Year

Instruction Year	Budget Year	Local Projects		Federal Projects		Project Cost	City Obligation	City Less Utilities
		Street	Project Cost	Total Projects Cost	Project Name			
2029	2029 - 2030	Shamrock	\$232,143.60	\$232,143.60				
		Clover						
		Orchard						
		Lion						
		Park						
2030	2030 - 2031	Hickory	\$206,512.60	\$206,512.60				
		Center						
		Roberta						
2031	2031 - 2032	Emmons	\$271,996.20	\$271,996.20				
		Washington						
		Selma						
		High						
2032	2032 - 2033	Thurman	\$236,660.00	\$236,660.00				
		Miller						
		Wall						
2033	2033 - 2034	Maupin	\$247,675.40	\$247,675.40				
		Wall						
2034	2034 - 2035	Mary Hammack	\$289,067.40	\$289,067.40				
		Short						
		MacArthur						

2023 Street Maintenance and Improvement Plan - 15 Year

Construction Year	Budget Year	Local Projects		Federal Projects		Project Cost	City Obligation	City Less Utilities
		Street	Project Cost	Total Projects Cost	Project Name			
2035	2035 - 2036	Pecan						
		Walnut						
		Bates						
		Industrial						
		Arizona	\$230,899.80	\$230,899.80				
2036	2036 - 2037	Kenneth						
		Haven Manor						
		Morgan						
		Vine						
		Sunset	\$245,492.80	\$245,492.80				
2037	2037-2038	McNair						
		Miller	\$172,821.40	\$172,821.40				
		Front						
		Olive						
		Main						
		Cottonwood						
		15 Year Total		\$4,144,273.20				
		Yearly Average		\$276,284.88				

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CAPITAL EXPENDITURES

5/30/2023

ADMINISTRATION

Source of Funds									
PROJECT LISTING	DEPARTMENT	BUDGET	DESCRIPTION	City Funds	ARPA	Grants	Park	Other Funds	
01-10-4040 Equipment > \$5,000	Admin	\$25,000	new phone system	\$25,000	\$	-	\$	-	\$
01-10-4250 Building Improvement	Admin	\$30,000	remodel city hall, clerk/city admin offices	\$30,000					
Total Administration		\$55,000		\$55,000	\$	-	\$	-	\$
STREET									
01-11-4040 Equipment > \$5,000	General/Nat Gas/Water/Sewer	\$29,200	skidloader,\$17,500; tractor\$7,000,\$4,700 utility bed	\$29,200	\$	-	\$	-	\$
01-11-4244 Vehicle	General/Nat Gas/Water/Sewer	\$15,000	Single Axle dump truck	\$15,000	\$	-	\$	-	\$
01-11-4179 Computer Hardware	General/Nat Gas/Water/Sewer	\$1,150	replace 2 desktop,3 laptop	\$1,150	\$	-	\$	-	\$
Total Street		\$45,350		\$45,350	\$	-	\$	-	\$
POLICE									
01-12-4244 Patrol Vehicle	Police	\$52,000	new vehicle, replace 2015 Interceptor	\$52,000	\$	-	\$	-	\$
01-12-4250 Building Improvement	Police	\$30,000	remodel police station	\$30,000	\$	-	\$	-	\$
Total Police		\$82,000		\$82,000	\$	-	\$	-	\$
PARK									
03-20-4040 Equipment > \$5,000	Park/General/Nat Gas/Water/Sewer	\$7,000	60 to 80HP tractor	\$0	\$	-	\$	7,000	\$
Total Park		\$7,000		\$0	\$	-	\$	7,000	\$
Natural Gas									
04-30-4040 Equipment > \$5,000	General/Nat Gas/Water/Sewer	\$29,200	skidloader,\$17,500 tractor, \$7,000,\$4,700 utility bed	\$29,200	\$	-	\$	-	\$
04-30-4179 Computer Hardware		\$1,150	replace 2 desktop,3 laptop	\$1,150	\$	-	\$	-	\$
04-30-4348 Infrastructure > \$25,000		\$40,000	Build a building over Town Border Station	\$40,000	\$	-	\$	-	\$

Source of Funds

PROJECT LISTING	DEPARTMENT	BUDGET	DESCRIPTION	City Funds	ARPA	Grants	Park	Other Funds
04-30-4244 Vehicles		\$15,000	Single Axle dump truck	\$15,000	\$	\$	\$	\$
Total Natural Gas		\$85,350		\$85,350	\$	\$	\$	\$
Capital Improvement Sales Tax								
08-50-4348 Infrastructure > \$25,000	CIST	\$361,580	Park Drive, Ped Bridge ADA Ramp	\$361,580	\$	\$	\$	\$
08-50-4724 NH Shared Path PE	CIST	\$18,632	Preliminary engineering	\$5,695	\$	\$ 12,937	\$	\$
08-50-4725 NH Shared Path CE	CIST	\$28,441	Construction engineering	\$8,686	\$	\$ 19,755	\$	\$
08-50-4726 NH Shared Path Const	CIST	\$196,527	Construction	\$60,019	\$	\$ 136,508	\$	\$
Total CIST		\$605,180		\$435,980	\$	\$ 169,200	\$	\$
Water								
09-60-4040 Equipment > \$5,000	General/Nat Gas/Water/Sewer	\$29,200	skidloader,\$17,500; tractor\$7,000,\$4,700 utility bed;	\$29,200	\$	\$	\$	\$
09-60-4179 Vehicle	General/Nat Gas/Water/Sewer	\$15,000	Single Axle dump truck	\$15,000	\$	\$	\$	\$
09-60-4244 Computer Hardware	General/Nat Gas/Water/Sewer	\$1,150	replace 2 desktop,3 laptop	\$1,150	\$	\$	\$	\$
Total Water		\$45,350		\$45,350	\$	\$	\$	\$
Sewer								
11-61-4040 Equipment > \$5,000	General/Nat Gas/ Water/Sewer,COP 2019 funds	\$174,200	skidloader,\$17,500; tractor\$7,000,\$4,700 utility bed; portable generator LS 4, \$145,000	\$29,200	\$	\$	\$	\$145,000
11-61-4179 Vehicle	General/Nat Gas/ Water/Sewer	\$15,000	Single Axle dump truck	\$15,000	\$	\$	\$	\$
11-61-4244 Computer Hardware	General/Nat Gas/Water/Sewer	\$1,150	replace 2 desktop,3 laptop	\$1,150	\$	\$	\$	\$
11-61-4348 Infrastructure > \$25,000	Sewer	\$300,000	CIPP lining,\$50,000; Lagoon Sludge removal,\$150,000; \$50,000 LS 7 replacement	\$300,000	\$	\$	\$	\$ 145,000
Total Sewer		\$490,350		\$345,350	\$	\$	\$	\$ 145,000
TOTAL CAPITAL EXPENDITURES		\$1,415,580		\$1,094,380	\$0	\$169,200	\$7,000	\$145,000

BUDGET FY 23-24, FUND TRANSFERS

FUND TRANSFERS

		Proposed Budget FY 23-24	Source of Funds	Use of Funds
GENERAL FUND				
Transfers In				
01-03-3190	From Park Board	\$ 9,000	Park Funds	Management Agreement
Total Transfers In		\$ 9,000		
Transfers Out				
01-10-4212	To Water Fund	\$ 22,000	Gen Fund/ARPA	Water Study
01-10-4396	To Sewer Fund	\$ 30,000	Gen Fund/ARPA	Sewer Study
01-11-4232	CIST	\$ 150,000	Gen Fund	Capital Projects (SMIP)
Total Transfers Out		\$ 202,000		
Park Maintenance & Improvement Fund				
Transfers Out				
02-20-4224	To Park Board	\$ 85,000	PM&I Fund	Operating
Total Transfers Out		\$ 85,000		
Park Board				
Transfers In				
03-03-3171	From PM&I Fund	\$ 85,000	PM&I Fund	Operating
Total Transfer In		\$ 85,000		
Transfer Out				
03-20-4201	To General Fund	\$ 9,000	Park Board	Management Agreement
03-20-4382	To Natural Gas Fund	\$ 12,000	Park Board	Management Agreement
03-20-4383	To Water Fund	\$ 12,000	Park Board	Management Agreement
03-20-4384	To Sewer Fund	\$ 12,000	Park Board	Management Agreement
03-20-4385	To Transportation Tax	\$ 5,000	Park Board	Management Agreement
03-20-4386	To Motor Fuel	\$ 3,000	Park Board	Management Agreement
03-21-4810	To CIPRF	\$ 5,000	Park Board	repayment of loan
Total Transfer Out		\$ 58,000		
Natural Gas				
Transfers In				
04-03-3190	From Park Board	\$ 12,000	Park Board	Management Agreement
Total Transfers In		\$ 12,000		
Transportation Tax				
Transfers In				

BUDGET FY 23-24, FUND TRANSFERS

05-03-3190	From Park Board	\$ 5,000	Park Board	Management Agreement
Total Transfers In		\$ 5,000		

Transfers Out

05-40-4500	To CIST	\$ 75,000	Trans Tax	Capital Projects (SMIP)
Total Transfers Out		\$ 75,000		

Motor Fuel Transfers In

06-03-3199	From Park Board	\$ 3,000	Park Board	Management Agreement
Total Transfers In		\$ 3,000		

Transfers Out

06-41-4500	To CIST	\$ 25,000	Motor Fuel	Capital Projects (SMIP)
Total Transfers Out		\$ 25,000		

Capital Improvement Sales Tax Transfers In

08-03-3170	From General Fund	\$150,000	General Fund	Capital Projects (SMIP)
08-03-3177	From Transportation Tax	\$ 75,000	Transportation Tax	Capital Projects (SMIP)
08-03-3192	From Motor Fuel	\$ 25,000	Motor Fuel	Capital Projects (SMIP)
Total Transfers In		\$250,000		

Water Fund Transfers In

09-03-3190	From Park Board	\$ 12,000	Park Board	Management Agreement
09-03-3246	From General Revenue	\$ 22,000	Gen Rev/ARPA	Water Study
Total Transfers In		\$ 34,000		

Sewer Fund Transfers In

11-03-3190	From Park Board	\$ 12,000	Park Board	Management Agreement
11-03-3247	From General Revenue	\$ 30,000	Gen Fund/ARPA	Sewer Study
Transfers In		\$ 42,000		

Capital Improvement Project Reserve Fund Transfers In

14-03-3165	From Park Board		Park Board	repayment of loan
Transfers In		\$ 5,000		

TOTAL TRANSFERS IN (ALL FUNDS)	\$445,000
TOTAL TRANSFERS OUT (ALL FUNDS)	\$445,000

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FY 2023-2024 Schedule of Employee Pay and Benefits

Employee pay July 1, 2023 - June 30, 2024

Department	Current rate of pay July 1, 2023 - Dec 31, 2024	Police Current Total rate of pay GR & Prop P, current Jul - Dec 2023	Prop P portion rate of pay	Prop P portion of pay	Rate of pay	Budgeted Hours	Total Base Pay	Overtime	Grand total Salaries and Wages	FICA 7.65%	Health and Dental, \$673.71/\$34.62; employee/fa mily \$880.59	LAGERS 16.40 PD 20.10 GA	Total wage plus benefits 2023-24
Police	1040 hrs					1040 hrs							
Chief													
Hammann	\$27.00	\$28.50	\$1.50	\$3,120	\$28.50	2080	\$59,280	\$0	\$59,280	\$4,535	\$10,983	\$9,722	\$84,519
Asst. Chief,													
open	\$16.22	\$22.00	\$5.78	\$12,022	\$22.00	2080	\$45,760	\$2,000	\$47,760	\$3,654	\$8,500	\$7,833	\$67,746
Paden	\$17.02	\$23.00	\$5.98	\$12,438	\$23.00	2080	\$47,840	\$2,000	\$49,840	\$3,813	\$8,500	\$8,174	\$70,326
Knox	\$16.02	\$22.00	\$5.98	\$12,438	\$22.00	2080	\$45,760	\$2,000	\$47,760	\$3,654	\$8,500	\$7,833	\$67,746
open	\$16.02	\$22.00	\$5.98	\$12,438	\$22.00	2080	\$45,760	\$2,000	\$47,760	\$3,654	\$8,500	\$7,833	\$67,746
Manhart	\$17.02	\$23.00	\$5.98	\$12,438	\$23.00	2080	\$47,840	\$2,000	\$49,840	\$3,813	\$8,500	\$8,174	\$70,326
open	\$17.19	\$22.00	\$4.81	\$10,005	\$22.00	2080	\$45,760	\$2,000	\$47,760	\$3,654	\$8,500	\$7,833	\$67,746
Part-time, Gevers	\$12.00	\$14.00	\$2.00	\$4,160	\$14.00	650	\$9,100	\$0	\$9,100	\$696	\$0	\$0	\$9,796
Part-time	\$13.00	\$14.00	\$1.00	\$2,080	\$14.00	650	\$9,100	\$0	\$9,100	\$696	\$0	\$0	\$9,796
Total		\$190.50	\$39.01	\$81,141	\$190.50	15860	\$356,200	\$12,000	\$368,200	\$28,167	\$61,982	\$57,400	\$515,750
Public Works	1040 hrs					1040 hrs							
Menz	\$18.00	0.00	0.00	18.00	18.00	2080	\$37,440	\$3,300	\$40,740	\$3,117	\$10,983	\$8,189	\$63,028
Hudson	\$20.00	0.00	0.00	20.00	20.00	2080	\$41,600	\$3,300	\$44,900	\$3,435	\$10,983	\$9,025	\$68,342
Kemper	\$26.00	0.00	0.00	1.00	26.00	2080	\$54,080	\$3,300	\$57,380	\$4,390	\$8,500	\$11,533	\$81,803
Maune	\$23.00	0.00	0.00	1.00	23.00	2080	\$47,840	\$3,300	\$51,140	\$3,912	\$8,500	\$10,279	\$73,831
Blankenship	\$33.00	0.00	0.00	3.00	33.00	2080	\$68,640	\$0	\$68,640	\$5,251	\$8,500	\$13,797	\$96,188
Proehl	\$20.00	0.00	0.00	0.00	20.00	2080	\$41,600	\$3,300	\$44,900	\$3,435	\$8,500	\$9,025	\$65,860
open	\$18.00	0.00	0.00	0.00	18.00	2080	\$37,440	\$3,300	\$40,740	\$3,117	\$8,500	\$8,189	\$60,545
On call	\$21.00	0.00	0.00	21.00	21.00	115	\$2,415		\$2,415	\$185	\$0	\$485	\$3,085
On call	\$25.00			25.00	25.00	365	\$9,125	\$0	\$9,125	\$698	\$0	\$1,834	\$11,657

Public Works cont.

Total Base pay OT Grand total FICA Insurance LAGERS Total payroll

40% Gen Admin	80,538	800	80,858	6,186	14,593	16,252	117,889
20% Water	40,269	0	40,429	3,093	7,296	8,126	58,944
20% Sewer	40,269	0	40,429	3,093	7,296	8,126	58,944
20% Nat Gas	40,269	0	40,429	3,093	7,296	8,126	58,944
	201,344	800	202,144	15,464	36,482	40,631	294,721

Public Works

18% Total	street	3,564	69,543	5,320	11,604	12,778	99,245
24% Total	water	4,752	92,724	7,093	15,472	17,037	132,326
24% Total	sewer	4,752	92,724	7,093	15,472	17,037	132,326
24% Total	nat gas	4,752	92,724	7,093	15,472	17,037	132,326
10% Total	trans tax	1,980	38,635	2,956	6,446	7,099	55,136

percentage FY 22-23

366,550	19,800	386,350	29,556	64,465	70,988	551,359
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PW&CH

Gen Admin	40%
Street	18%
PW&CH Water	oncall not included
PW&CH Sewer	oncall not included
PW&CH Nat Gas	oncall not included
PW only Trans	10%

80,538	800	80,858	6,186	14,593	16,252	117,889
65,979	3,564	69,543	5,320	11,604	12,778	99,245
128,241	4,752	133,153	10,186	22,768	25,163	191,270
128,241	4,752	133,153	10,186	22,768	25,163	191,270
128,241	4,752	133,153	10,186	22,768	25,163	191,270
36,655	1,980	38,635	2,956	6,446	7,099	55,136
567,894	20,600	588,494	45,020	100,947	111,619	846,080

PW on-call, & CH

Gen Admin	40%
Street	18%
Water	24%
Sewer	24%
Nat Gas	24%
Trans	10%

Total Base pay	OT	Grand total	FICA	Insurance	LAGERS	Total payroll
80,538	800	80,858	6,186	14,593	16,252	117,889
65,979	3,564	69,543	5,320	11,604	12,778	99,245
129,448	4,752	134,360	10,279	22,768	25,394	192,801
129,448	4,752	134,360	10,279	22,768	25,394	192,801
137,366	4,752	142,278	10,884	22,768	26,906	202,836
36,655	1,980	38,635	2,956	6,446	7,099	55,136
579,434	20,600	600,034	45,903	100,947	113,823	860,707

Minimum wage effective January 1, 2023, \$12.00 per hour (\$11.15)

Department	hours	Annual Management Agreement	Proposed pay FY June 2022	Budgeted hours	Total Base pay	Overtime	Grand total salaries and wages	FICA 7.65%	LAGERS 20-10 GA	Insurance	Total Payroll
Administration			1,599.96		1,599.96	0.00	1,599.96	122.40	321.59	0.00	2,043.95
Administration			1,599.96		1,599.96	0.00	1,599.96	122.40	321.59	0.00	2,043.95
Secretary			24.55			736.50	736.50	56.34	148.04	0.00	940.88

Park Management Labor agreement \$50,000
city Motor Fuel \$3,000
\$53,000

Rate of Rate of									
Pool	pay	pay	Hours	Total	OT	Total	FICA	Total payroll	
Pool Manager	\$16.00	\$16.00	360	\$5,760	\$150	5,910	452	0	6,362
Pool Asst. Manager	\$14.00	\$14.00	360	\$5,040	\$150	5,190	397	0	5,587
Lifeguards regular	\$12.00	\$12.00	7200	\$86,400	\$250	86,650	6629	0	93,279
Concession	\$12.00	\$12.00	720	\$8,640	\$50	8,690	665	0	9,355
Total Pool				\$105,840	\$600	\$106,440	\$8,143	\$0	\$114,583

Guards
July, 31 days 35days @ 9 hours daily, 315 hours @ 10 guards = 3150 hours @ \$12.00 = \$37,800
August, 15 days 46 days @ 9 hours daily, 414 hours @ 10 guards = 4140 hours @ \$12.00 = \$49,680
May 27, 5 days 81 days 7200 hours \$86,400
June 22, 30 days total days 81
Concession 34 days @ 6 hours daily, 204 hours @ 1.5 employees = 306 hours @ \$12.00 = \$3,672
46 days @ 6 hours daily, 276 hours @ 1.5 employees = 414 hours @ \$12.00 = \$4,968
80 days 720 hours \$8,640

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**GENERAL FY 2023-24
FUND**

The General Fund is the primary operating fund of the City and is utilized to account for resources traditionally associated with government, which are not required legally or by sound financial management to be accounted for in another fund. The functions accounted for in the General Fund included general administration, records and financial management, public safety, municipal court, and public infrastructure.

The change in cash balance is a negative and will be covered by prior year fund balance.

Current Cash Balance as of May 30, 2023	\$1,008,052
Riverfront Site Restricted	\$30,281
Prop P Restricted	\$44,150 (MIRMA Liability Ins. Est. \$10,000)
Prop P Reserve	\$26,645
Police Restricted donation	\$36,132

BUDGET SUMMARY

Revenue

Surplus Property, estimated value

01-03-3153	Ford F800, single axle dump	\$2,000 split between st, ng,ws,ss
01-03-3153	2007 Chevy utility truck	\$2,000 split between st., ng.,ws.,ss
01-03-3153	301 John Deere tractor w/sickle	\$375 split between st, ng,ws,ss

Grant

01-03-3242	Grant - Public Works	\$10,000 FC Transportation grant ADA Transition Plan
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Transfer In

01-03-3190	Park Board operating transfer	\$9,000 Management Service Agreement
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Expenses

01-10-4089	Audit Services	\$15,000 Annual Audit (single audit expends \$750,000 or more in federal awards)
01-10-4276	EPA OU3 monitoring (decommission of wells)	\$30,000
01-10-4212	Water Fund	\$22,000 ARPA funds, water engineering report
01-10-4396	Sewer Fund	\$30,000 ARPA funds, wastewater engineering report
01-11-4232	CIST	\$150,000 SMIP project, Park Drive, Ped Bridge ADA ramp
01-11-4398	Infrastructure < \$25,000	\$2,500 Hwy 100 improvement (compost, tower, park)\$2500
01-11-4078	Engineering/Consulting	\$20,000 ADA Transition Plan
01-14-4326	Computer Software	\$2,242 Ominigo, PA Portal
01-12-4431	Dispatching Services	\$7,882 Dispatch agreement w/City of Washington
01-12-4326	Computer Software	\$6,561 Ominigo, records management

Capital Outlay

01-10-4040	Equipment > \$5,000	\$25,000 new phone system city hall, police department
01-10-4250	Building improvement	\$30,000 remodel city hall, admin/clerk offices
01-11-4040	Equipment > \$5,000	\$4,700 utility bed for 205 Ford F250 split between ng,ws,ss
01-11-4040	Equipment > \$5,000	\$7,000 60 to 80 HP Tractor, split between st,ng,ws,ss,pk
01-11-4040	Equipment > \$5,000	\$17,500 skid loader split between st,ng,ws,ss
01-11-4244	Vehicles	\$15,000 Single axle dump truck w/used tandems split between st,ng,ws,ss
01-11-4179	Computer Hardware	\$1,550 2 desktops,3 labtops, split between ng,ws,ss
01-12-4244	Patrol Vehicle	\$52,000
01-12-4250	Building improvement	\$30,000 remodel police station

SMIP FY 23-24 Projects

Park Drive, Ped Bridge ADA ramp	\$361,580
Engineer, CDBG	\$40,000
Douglas St sidewalk, Hwy 100 to NH Library	\$20,420
	<u><u>\$422,000</u></u>

Debt Service	Principal	Interest	Total	
COP 2008 (refunded 2015) (7-1-202	\$18,297.00	\$2,637.01	\$20,934.01	01-10-4805 / 01-10-4801
COP 2017 Public Works (3-1-2037)	\$7,738.28	\$5,333.78	\$13,072.06	01-11-4369 / 01-11-4802
	<u><u>\$26,035.28</u></u>	<u><u>\$7,970.79</u></u>	<u><u>\$34,006.07</u></u>	

ARPA **\$211,065; \$22,000 WS report, \$30,000 SS report,**
Funding **remaining ARPA funds need to be allocated, \$159,065**

PARK MAINTENANCE AND IMPROVEMENT

FY 2023-24

Current Cash Balance May 30, 2023

\$ 50,047

Budget Summary

Transfer to Park

\$85,000

PARK BOARD FY 2023-24

The Park & Recreation Fund is used to account for all operations of the New Haven Park and Recreation Department. The Park & Recreation Fund is under the exclusive control of the Park and Recreation Board created by Section 235.090 of the Municipal Code of the City of New Haven. The board oversees and regulates all money collected to the fund and the supervision, improvement, care and custody of all park facilities. All monies received by the Park and Recreation Department are deposited in this fund, kept separate from other monies of the City. Expenditures in the Park & Recreation Fund are supported through user fees, property tax, and a .0025% dedicated sales tax approved by New Haven voters in April 2012,

Current Cash Balance as of May 30, 2023	\$40,682
Savings account	\$142,762
Dedicated Property tax, Pool	\$63,648

TOTAL CASH BALANCE AND RESERVES	\$247,092
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Budget Summary

Revenue

03-03-3019	Property Taxes Dedicated	\$143,130
03-03-3016	Park Sales Tax	\$78,000
03-03-3140	Interest	\$200
03-03-3153	Surplus Property John Deere 3320 tractor w/loader	\$15,000

Transfer In

03-03-3171	PMI	\$85,000
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Grant Funding

03-03-3228	Mirma Grant, pool audits	\$3,000
	Pool total revenue	\$33,300
	City Park grounds, Bail Pk Rental	\$4,550

Total Revenues	\$362,180
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Total Park expenses	\$75,325
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Total Pool expenses	\$304,539
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Total Admin expenses	\$3,467
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\$383,331

-\$21,151

Transfers Out \$50,000 Operating Transfer to City for the Management Service Agreement

03-20-4201	General Fund	\$9,000	
03-20-4382	Natural Gas	\$12,000	
03-20-4383	Water Fund	\$12,000	
03-20-4384	Sewer Fund	\$12,000	
03-20-4385	Trans Tax	\$5,000	
03-20-4386	Motor Fuel	\$3,000	fuel cost
		\$53,000	
03-21-4810	CIPRF Loan	\$5,000	Res.Nos. 21-132 & 21-115
03-20-4040	Equipment > \$5,000	\$7,000	tractor split between park, nat gas, water,& sewer

Dedicated Property tax revenue FY 2023-24, Pool

03-03-3002	Sur Tax Dedicated Property Tax	\$8,700
03-03-3003	Financial Institution	\$30
03-03-3004	Railroad/Utilities	\$7,400
03-03-3017	Pers Prop Dedicated Property Tax	\$38,000
03-03-3018	R/Estate Dedicated Property Tax	\$89,000
		<u>\$143,130</u>

Expenses

Bond Series 2022, payment due		
September 2022 and March 2023,	annual payment	\$ 133,346

		Principal	03-	Interest	
		21-4808		03-21-4809	
Debt Service					
03-21-4808					
03-21-4809	Bond Series 2020	\$104,500.00		\$28,846.00	\$133,346.00
		<u>\$104,500.00</u>		<u>\$28,846.00</u>	<u>\$133,346.00</u>

City agrees to loan the Park Board \$138,000 to complete the bathhouse renovation.
Res. Nos. 21-115 & 21-132, An agreement between City/Park Board, October 11, 2022, BOA meeting.

NATURAL GAS**FY 2023-24**

The Natural Gas Fund is used to account for revenues and expenses related to the natural gas system provided by the city of New Haven. The fund is designated as an enterprise fund and is intended to be self-supporting through user charges and fees. The majority of all activities necessary to provide water and sewer service to customers are accounted for in this fund, including administration, operations, maintenance, new infrastructure and related debt.

The change in cash balance is a negative and will be covered by prior year fund balance.

Current cash balance May 30, 2023	\$650,682
Natural Gas Reserve	\$192,466

BUDGET SUMMARY**Revenue****Surplus Property, estimated value**

04-03-3153	Ford F800, single axle dump truck	\$2,000	split between st, ng,ws,ss
04-03-3153	2007 Chevy utility truck	\$2,000	split between st., ng.,ws.,ss
04-03-3153	301 John Deere tractor w/sickle	\$375	split between st, ng,ws,ss
04-03-3157	PEFA Rebate	\$9,000	

Transfer In

04-03-3190	Park Board operating transfer	\$12,000	Management Service Agreement
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Expenses

04-30-4040	GIS mapping	\$3,000	split between ng,ws,ss
04-30-4140	Professional Development, USDI	\$12,000	operator training for all staff, \$6000
04-03-4179	Computer Hardware	\$1,550	2 desktops,3 labtops, split between ng,ws,ss
04-30-4040	Equipment > \$5,000	\$4,700	utility bed for 205 Ford F250 split between ng,ws,ss
04-30-4040	Equipment > \$5,000	\$7,000	60 to 80 HP Tractor, split between st,ng,ws,ss,pk
04-30-4040	Equipment > \$5,000	\$17,500	skid loader split between st,ng,ws,ss

CAPITAL OUTLAY

04-30-4348	Infrastructure > \$25,000	\$40,000	build a building over Town Border Station
04-30-4244	Vehicle	\$15,000	single axle dump w/used tandems, split between st,ng,ws,ss

Debt Service

	Principal	Interest	Total
	04-30-4369	04-30-4802	
COP 2017 Public Works (3-1-2037)	7,738.28	5,333.80	13,072.08
	<u>7,738.28</u>	<u>5,333.80</u>	<u>13,072.08</u>

TRANSPORATION TAX**FY 2023-24**

This fund is used for the collection of the one-half cent sales tax to fund street construction and maintenance; It was passed November, 1984 by Ordinance No. 500 B. A transfer is done annually to fund street maintenance and construction.

The change in cash balance is a negative and will be covered by prior year fund balance.

Current cash balance as of May 30, 2023 **\$128,970**

BUDGET SUMMARY**Transfer Out**

05-40-4500 Roadway Projects,CIST **\$75,000**

Park Dr, Ped Bridge ADA ramp

Douglas St sidewalk, HWY100 to NH Library

Engineering, CDBG

MOTOR FUEL FUND**FY 2023-24**

This Fund is used to receive Motor Fuel tax which is distributed by the Department of Revenue to municipalities based on population. A transfer is done annually to fund street maintenance and construction.

The change in cash balance is a negative and will be covered by prior year fund balance.

Current cash balance as of May 30, 2023

\$68,683

BUDGET SUMMARY**Transfer Out**

06-41-4500 Roadway Projects, CIST

\$25,000

Park Drive, Ped Bridge ADA ramp

Douglas St sidewalk, Hwy 100 to NH Library

Engineering, CDBG

CAPITAL IMPROVEMENT SALES TAX FY 2023-24

The purpose of the Capital Improvement Sales Tax Fund is to establish and cover multi-year expenditures as a result of major capital projects such as infrastructure improvements. Revenue for the fund is generated through a dedicated 1/2 cent sales tax originally approved by the voters in April 2005.

The change in cash balance is a negative and will be covered by prior year fund balance and / or Capital Improvement Project Reserve funds.

Current cash balance May 30, 2023 \$11,079

BUDGET SUMMARY

								SMIP FY 23-24, Street Projects, Park Dr., Ped Bridge	
		Taxes Receivable FY 22-23		MoDOT reimburse request pending, DT Ph1		NH School Shared Path City % share PE	ADA ramp, \$361, 580 CDBG engineer, \$40,000; Douglas sidewalk, \$20,420		
	Beginning Cash Balance May 12, 2023	May Jun, \$13,000; FY 23-24, budget; FC Grant, \$70,500, Park Dr relocation	Total trans (GR \$150,000; TT \$75,000; MF \$25,000)	const \$ DT Ph2, Const \$	Total Available Funding	\$5,690; CE \$8,686, Const \$60,019		Balance FY 23-24	
Current Cash Balance May 30, 2023	\$11,079	\$236,500	\$250,000	\$0	\$497,579	\$74,395	\$422,000	\$1,184	
FY 23-24	Budget	City share 20%	MoDOT 80% grant receivable						
NH School Shared Use Path PE	\$18,632	\$5,690	\$12,937	sponsor percentage 30.54%					
NH School Shared Use Path CE	\$28,441	\$8,686	\$19,755	sponsor percentage 30.54%					
NH School Shared Use Path Const	\$196,527	\$60,019	\$136,508	sponsor percentage 30.54%					
	\$243,600	\$74,395	\$169,200						

SMIP FY 23-24 Projects

CAPITAL OUTLAY

Park Drive, Ped Bridge ADA ramp	\$361,580	08-50-4348	Infrastructure > \$25,000	\$422,000	SMIP FY 23-24
Engineer, CDBG	\$40,000	08-50-4718	NH School Shared Use Path PE	\$18,632	
Douglas St sidewalk, Hwy 100 to NH Library	\$20,420	08-50-4722	NH School Shared Use Path CE	\$28,441	
	\$422,000	08-50-4722	NH School Shared Use Path Const	\$196,527	
		08-50-4723		\$665,600	
		08-50-4724			

	Transfer	Total transfer to CIST
General	\$150,000	\$150,000
Trans Tax	\$75,000	\$75,000
Motor Fuel	\$25,000	\$25,000
	\$250,000	\$250,000

WATER FUND**FY 2023-24**

The Water Fund is used to account for revenues and expenses related to the water system provided by the city of New Haven. The fund is designated as an enterprise and is intended to be self-supporting through user charges and fees. The majority of all activities necessary to provide water service to customers are accounted for in this fund, including administration, operations, maintenance, new infrastructure and related debt.

The change in cash balance is a negative and will be covered by prior year fund balance.

Current cash balance as of May 30, 2023	\$82,916
Repair and Replacement	\$77,452

Surplus Property, estimated value**Revenue**

09-03-3153	Ford F800, single axle dump truck	\$2,000 split between st, ng,ws,ss
09-03-3153	2007 Chevy utility truck	\$2,000 split between st., ng.,ws.,ss
09-03-3153	301 John Deere tractor w/sickle	\$375 split between st, ng,ws,ss
09-03-3190	Park Board operating transfer	\$12,000 Management Service agreement
09-03-3246	General Revenue	\$20,000 ARPA funds

Expenses

09-60-4078	Engineer report WW system	\$20,000 ARPA funds
09-60-4156	GIS mapping	\$3,000 split between ng,ws,ss

Capital Outlay

09-60-4244	Vehicles	\$15,000 Single axle dump truck w/used tandems split between st,ng,ws,ss
09-60-4179	Computer Hardware	\$1,550 2 desktops,3 laptops, split between ng,ws,ss
09-60-4040	Equipment > \$5,000	\$4,700 utility bed for 205 Ford F250 split between ng,ws,ss
09-60-4040	Equipment > \$5,000	\$7,000 60 to 80 HP Tractor, split between
09-60-4040	Equipment > \$5,000	\$17,500 skid loader split between st,ng,ws,ss

	Principal	Interest	
	09-60-4806	09-60-4801	
Debt Service	09-60-4369	09-60-4802	Total
COP 2008 (refunded 2015) (7-1-2028)	22,951.50	3,307.83	26,259.33
COP 2017 Public Works (3-1-2037)	7,738.28	5,333.80	13,072.08
	30,689.78	8,641.63	39,331.41

COP 2008 (refunded 2015), improvement to waterworks & wastewater systems; city hall interior / exterior & roof replacement

COP 2017, Public Works Facility

Repair and Replacement Account (09-01-1014) Annual Transfer Ord. No.	\$90,000
(This is set by ordinance when amending user charge)	

SEWER FUND**FY 2023-24**

The Wastewater Fund is used to account for revenues and expenses related to the sewer system provided by the city of New Haven. The fund is designated as an enterprise fund and is intended to be self-supporting through user charges and fees. The majority of all activities necessary to provide water and sewer service to customers are accounted for in this fund, including administration, operations, maintenance, new infrastructure and related debt.

The change in cash balance is a negative and will be covered by prior year fund balance.

Current cash balance as of May 30, 2023 **\$151,641**

Repair and Replacement **\$332,520**

BUDGET HIGHLIGHTS**Revenue****Surplus Property, estimated value**

11-03-3153 Ford F800, single axle dump truck \$2,000 split between st, ng,ws,ss

11-03-3153 2007 Chevy utility truck \$2,000 split between st., ng.,ws.,ss

11-03-3153 301 John Deere tractor w/sickle \$375 split between st, ng,ws,ss

Transfer In

11-03-3190 Park Board operating transfer \$12,000 Management Service agreement

11-03-3247 General Revenue \$20,000 ARPA funds

Expenses

11-61-4078 Engineer report WW system \$20,000 ARPA funds

11-61-4156 GIS mapping \$3,000 split between ng,ws,ss

Capital Outlay

11-61-4244 Vehicles \$15,000 Single axle dump truck w/used between st,ng,ws,ss

11-61-4179 Computer Hardware \$1,550 2 desktops,3 labtops, split between ng,ws,ss

11-61-4040 Equipment > \$5,000 \$4,700 utility bed for 205 Ford F250 split between ng,ws,ss

11-61-4040 Equipment > \$5,000 \$7,000 60 to 80 HP Tractor, split between st,ng,ws,ss,pk

11-61-4040 Equipment > \$5,000 \$17,500 skid loader split between st,ng,ws,ss

11-01-1138 Equipment > \$5,000 Portable generator LS # 4 \$145,000 COP 2019, LS 4, cash line 11-01-1074

11-61-4040
11-61-4348 Infrastructure < \$25,000 Eliminate combined sewer lateral Kenneth & Roberta \$13,000 Repair & Replacement acct,(11-01-1014)

11-61-4348 Infrastructure < \$25,000 Manhole lining \$15,000 Repair & Replacement acct, (11-01-1014

11-61-4348 Infrastructure > \$25,000 CIPP Lining \$50,000 Repair & Replacement acct,(11-01-1014)

11-61-4348 Infrastructure > \$25,000 LS #7 replacement \$100,000 Repair & Replacement acct, (11-01-1014), carryover FY 2021-22

11-61-4348 Infrastructure > \$25,000 Lagoon Sluge removal \$150,000 Repair & Replacement acct, 11-01-1014

Debt Service	Admin				
	Principal	Interest	Charges	Total	
					11-61-4806
COP 2008 (refunded 2015) (7-1-2028)	22,951.50	3,307.83	-	26,259.33	11-61-4801
					11-61-4369/ 11-61-4802
COP 2017 Public Works Facility (3-1-2037)	7,738.28	5,333.80	-	13,072.08	
					11-61-4216
Small Borrower Loan, Lagoon Disinfection (7-1-2031)	5,000.00	589.40	210.50	5,799.90	11-61-4239
					11-61-4422
COP 2014, LS No. 1 improvement (11-1-2029)	54,500.00	12,888.71	1,200.00	68,588.71	11-61-4249
					11-61-4803
COP 2019, LS 4 / Forcemain (5-1-2036)	55,446.00	39,096.98	-	94,542.98	11-61-4804
	145,635.78	61,216.72	1,410.50	208,263.00	

Repair and Replacement Account (11-01-1014) Annual Transfer Ord. No.

\$100,000

(This is set by ordinance)

COP 2008 (refunded 2015), improvement to waterworks & wastewater systems; city hall interior / exterior & roof replacment;

COP 2014, LS #1 improvements

COP 2017, Public Works Facility

COP 2019, LS #4/Forcemain improvements

Small Borrower Loan, Lagoon Disinfection

CAPITAL IMPROVEMENT PROJECT RESERVE FUND

FY 2023-24

The change in cash balance is a negative and will be covered by prior year fund balance.

Current Cash Balance as of May 30, 2023, \$532,751

Resolution No. 14-028, restrict use of CIPRF for capital improvement purposes only,
which is defined as building construction and improvements, and also major street improvements.

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 20-21	ACTUAL FY 21-22	ADOPTED/AMENDED FY 22-23	ACTUAL YTD FY 22-23	PROPOSED BUDGET FY 23-24
GENERAL FUND						
REVENUES DEPARTMENT						
01-03-3002	SUR TAX	25,081.75	19,763.26	26,000.00	21,331.58	23,000.00
01-03-3003	FINANCIAL INSTITUTION TAX	3.47	64.74	500.00	17.15	50.00
01-03-3004	RR & UTILITIES	16,581.85	17,100.93	17,500.00	18,408.58	18,500.00
01-03-3006	PENALTY LATE PAYMENT TAXES	2,510.69	2,409.97	1,500.00	3,364.95	2,000.00
01-03-3017	REAL EST TAX FC COLLECTS	200,235.35	218,549.61	225,000.00	221,610.97	222,000.00
01-03-3018	PERS PROP FC COLLECTS	107,434.31	90,858.12	95,000.00	96,560.98	95,000.00
01-03-3019	DEFERRED PROPERTY TAX REVENUE	572.50-	1,974.61-			
01-03-3160	NH SPEC RD DIST	17,172.55		10,000.00	10,000.00	10,000.00
	PROPERTY TAXES TOTAL	368,447.47	346,772.02	375,500.00	371,294.21	370,550.00
01-03-3009	PROP P	107,574.15	117,616.20	107,000.00	116,864.71	120,000.00
01-03-3010	1-CENT SALES TAX	282,488.34	304,706.66	275,000.00	296,580.87	318,000.00
01-03-3011	MOTOR VEHICLE SALES TAXES	23,085.88	21,135.38	18,000.00	22,137.20	20,000.00
01-03-3012	MOTOR VEHICLE FEES	10,609.58	9,913.42	10,000.00	9,721.03	10,000.00
01-03-3021	GROSS RECEIPTS TAX	215,246.64	214,406.79	225,000.00	196,651.82	215,000.00
01-03-3023	CIGARETTE TAX	4,161.76	4,112.81	4,300.00	3,244.86	3,600.00
01-03-3027	TOURISM TAXES					2,000.00
	TAXES TOTAL	643,166.35	671,891.26	639,300.00	645,200.49	688,600.00
01-03-3020	BUSINESS LICENSE TAX	11,817.50	13,900.00	12,000.00	3,425.00	12,000.00
01-03-3022	VEHICLE LICENSES	217.50	277.50	200.00	247.50	250.00
01-03-3024	ANIMAL LICENSES	178.00	133.00	100.00	105.50	100.00
	LICENSES TOTAL	12,213.00	14,310.50	12,300.00	3,778.00	12,350.00
01-03-3040	BUILDING PERMITS	7,263.50	43,857.45	10,500.00	9,656.00	6,000.00
01-03-3041	OCCUPANCY PERMITS	3,830.00	4,150.00	3,000.00	3,420.00	3,000.00
01-03-3043	ZONING PERMITS	1,010.00	1,160.00	800.00	725.00	750.00
	PERMITS & FEES TOTAL	12,103.50	49,167.45	14,300.00	13,801.00	9,750.00
01-03-3050	MUNICIPAL COURT FINES	21,012.86	19,365.85	15,000.00	11,646.45	12,000.00
01-03-3051	POLICE REPORTS	245.00	129.00	100.00	196.00	100.00
01-03-3053	RESTITUTION	200.00	472.90		520.42	
01-03-3055	CVC/CITY	57.57	106.98	50.00	41.23	50.00
01-03-3057	DEFERRED COURT REVENUE	2,497.75-	8,195.72			
	MUNICIPAL COURT TOTAL	19,017.68	28,270.45	15,150.00	12,404.10	12,150.00
01-03-3071	REFUSE COLLECTION/RECYCLING	216,706.51	223,205.27	227,000.00	210,944.88	257,500.00
01-03-3081	CITY OF BERGER	790.94	761.26	700.00	683.78	1,200.00
01-03-3082	LIME SCOOTERS		28.55			
	CHARGES FOR SERVICE TOTAL	217,497.45	223,995.08	227,700.00	211,628.66	258,700.00
01-03-3089	CELL TOWER OLIVE STREET		950.00	950.00	950.00	
01-03-3090	CELL TOWER INDUSTRIAL DRIVE	18,367.80	19,362.75	21,120.00	19,362.75	21,123.00

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 20-21	ACTUAL FY 21-22	ADOPTED/AMENDED FY 22-23	ACTUAL YTD FY 22-23	PROPOSED BUDGET FY 23-24
01-03-3091	CELL TOWER MELROSE STREET	1,200.00	5,200.00	4,800.00	4,400.00	4,800.00
01-03-3093	CHAMBER OF COMMERCE	1.00	1.00			
01-03-3102	11.62 ACRES / INDUSTRIAL PARK	662.01				
01-03-3107	1100 MILLER STREET	10.00				
	RENTAL INCOME TOTAL	20,240.81	25,513.75	26,870.00	24,712.75	25,923.00
01-03-3110	MISCELLANEOUS	60.84	15.00		451.09	
	MISCELLANEOUS REVENUE TOTAL	60.84	15.00	.00	451.09	.00
01-03-3121	NUISANCE ABATEMENT	880.00	320.00	500.00	300.00	500.00
01-03-3123	SPECIAL ASSESS INTEREST/PENALT	939.13	1,008.44		986.61	
01-03-3124	DEFERRED SPECIAL ASSESSMENTS	939.13	758.44			
01-03-3141	LATE PAYMENT INTEREST/INTEREST		10.83			
	SPECIAL ASSESSMENTS TOTAL	880.00	580.83	500.00	1,286.61	500.00
01-03-3140	INTEREST EARNED	845.66	997.47	500.00	1,007.28	600.00
	INTEREST TOTAL	845.66	997.47	500.00	1,007.28	600.00
01-03-3153	SURPLUS PROPERTY	3,845.00	4,115.84	41,162.00	41,162.00	12,375.00
	OTHER FINANCING SOURCE TOTAL	3,845.00	4,115.84	41,162.00	41,162.00	12,375.00
01-03-3172	NAT GAS TRANSFER	78,993.44	118,908.95	75,000.00	56,830.27	
01-03-3190	PARK BOARD TRANSFER	10,000.00	10,000.00	9,000.00	9,000.00	9,000.00
	TRANSFER IN TOTAL	88,993.44	128,908.95	84,000.00	65,830.27	9,000.00
01-03-3212	POLICE GRANTS	1,820.22	6,367.57	5,000.00	5,037.34	
01-03-3220	ADMIN GRANTS		742.50			
01-03-3239	SEMA GRANT	6,192.26	2,750.00	750.00	750.00	
01-03-3242	PUBLIC WORKS			10,000.00		10,000.00
01-03-3243	CARES ACT GRANT	34,599.33				
01-03-3244	ARPA		211,064.28	211,065.00	211,064.28	
	GRANT FUNDING TOTAL	42,611.81	220,924.35	226,815.00	216,851.62	10,000.00
01-03-3221	FC MUNI LEAGUE DINNER	1,000.00		3,000.00	1,750.00	
01-03-3222	POLICE DONATIONS	3,000.00	4,340.00	3,000.00	660.00	
01-03-3223	GENERAL ADMIN DONATIONS	120.00				
	DONATIONS / OTHER TOTAL	4,120.00	4,340.00	6,000.00	2,410.00	.00
	REVENUES TOTAL	1,434,043.01	1,719,802.95	1,670,097.00	1,611,818.08	1,410,498.00
01-10-4000	WAGES	71,909.12	80,001.44	86,000.00	77,693.82	83,000.00

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 20-21	ACTUAL FY 21-22	ADOPTED/AMENDED FY 22-23	ACTUAL YTD FY 22-23	PROPOSED BUDGET FY 23-24
01-10-4001	WAGES OT	1,041.89	1,478.82	800.00	1,035.54	800.00
01-10-4002	WAGES BOARD	13,200.00	13,675.00	13,350.00	12,150.00	13,350.00
01-10-4006	PY TAX STAFF	5,565.08	6,218.56	6,700.00	6,015.46	6,500.00
01-10-4007	PY TAX BOARD	1,009.87	1,046.13	1,100.00	929.50	1,100.00
01-10-4009	INSURANCE	9,573.82	11,177.12	13,000.00	12,343.99	15,000.00
01-10-4011	LAGERS	4,521.45	15,894.97	18,000.00	13,695.62	17,000.00
	PERSONNEL SERVICES TOTAL	106,821.23	129,492.04	138,950.00	123,863.93	136,750.00
01-10-4020	GENERAL SUPPLIES	7,237.04	7,588.48	8,000.00	6,950.13	8,000.00
01-10-4022	PRINTING	3,237.82	845.58	3,000.00	1,541.14	3,000.00
01-10-4023	POSTAGE	2,492.00	2,350.00	3,000.00	1,652.50	3,000.00
01-10-4027	BLDG INSPECT SUPPLIES		148.16	500.00	14.49	500.00
01-10-4050	TELEPHONE	3,165.60	2,731.94	4,000.00	2,018.81	4,000.00
01-10-4052	ELECTRIC	2,835.18	3,210.37	3,300.00	3,558.04	3,400.00
01-10-4160	BIDS/NOTICES	735.00	996.00	700.00	630.00	500.00
01-10-4170	BUILDING MAINTENANCE	366.46	397.49	1,500.00	218.99	1,500.00
01-10-4190	FUEL		90.89	300.00	1.11-	
01-10-4320	NUISANCE ABATEMENT	280.00	160.00	500.00		500.00
01-10-4326	COMPUTER SOFTWARE		7,173.50	3,000.00		1,000.00
01-10-4399	EQUIPMENT < \$5,000		1,350.00			
	OPERATING EXPENSES TOTAL	20,349.10	27,042.41	27,800.00	16,582.99	25,400.00
01-10-4025	IT CONSULTING / SUPPORT	5,581.68	7,433.87	10,000.00	9,318.07	11,000.00
01-10-4071	BUILDING INSPECTOR	21,600.00	24,960.00	26,280.00	24,090.00	26,280.00
01-10-4076	CITY ATTORNEY/LEGAL	17,342.00	22,285.00	35,000.00	33,268.61	22,000.00
01-10-4078	ENGINEERING / CONSULTING		400.00	3,000.00	1,400.00	3,000.00
01-10-4080	REFUSE/RECYCLING	217,519.07	223,242.53	226,000.00	191,655.28	257,400.00
01-10-4087	PROPERTY & LIABILITY INS	22,282.62	24,903.03	25,000.00	30,670.44	26,000.00
01-10-4089	AUDIT SERVICES	11,550.00	12,450.00	20,000.00	13,000.00	15,000.00
01-10-4091	FC TAX COLLECTION COMMISSION	4,000.00	4,000.00	4,000.00		4,000.00
01-10-4092	FC RECORDER	162.00	354.00	300.00		300.00
01-10-4093	UNEMPLOYMENT SERVICES	1,599.94				
01-10-4097	MUNI CODE ADMINISTRATION	2,077.04	2,751.19	4,000.00	2,204.41	4,200.00
01-10-4099	MUNI ELECTION	1,446.58	770.22	2,200.00	1,152.55	2,200.00
01-10-4101	POSTAGE MACHINE LEASE	1,289.04	1,289.04	1,500.00	1,000.80	1,500.00
01-10-4107	COPIER MAINTENANCE	1,954.11	1,835.16	2,000.00	1,368.87	2,000.00
01-10-4169	ELECTRO RECYCLE EVENT	600.00	600.00	600.00	600.00	650.00
01-10-4279	COLTER MUSEUM/VC AGREEMENT	2,000.00	1,000.00			
01-10-4338	CREDIT / DEBIT CARD FEES	1,144.74	1,547.45	1,200.00	1,726.59	2,100.00
	CONTRACTED SERVICES TOTAL	312,148.82	329,821.49	361,080.00	311,455.62	377,630.00
01-10-4212	WATER FUND		140,948.00	20,000.00		22,000.00
01-10-4396	SEWER FUND		55,024.00	20,000.00		30,000.00
01-10-4397	NAT GAS FUND		4,027.50			
	TRANSFERS OUT TOTAL	.00	199,999.50	40,000.00	.00	52,000.00
01-10-4140	PROFESSIONAL DEVELOPMENT	4,119.83	7,180.35	7,000.00	6,025.03	8,000.00

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 20-21	ACTUAL FY 21-22	ADOPTED/AMENDED FY 22-23	ACTUAL YTD FY 22-23	PROPOSED BUDGET FY 23-24
01-10-4276	EPA OU3 MONITORING					30,000.00
01-10-4278	FC MUNI DINNER	365.92		5,000.00	3,069.48	
01-10-4329	EMPLOYEE APPRECIATION	499.08	1,058.24	1,500.00	894.22	2,000.00
01-10-4339	ECONOMIC DEVELOPMENT			2,000.00		2,000.00
01-10-4393	SAFETY COMMITTEE	454.97	819.07	1,500.00		2,000.00
	OTHER EXPENSES TOTAL	5,439.80	9,057.66	17,000.00	9,988.73	44,000.00
01-10-4801	COP 2015 INTEREST	4,102.03	3,629.10	3,321.76	1,638.63	2,637.01
01-10-4805	COP 2015 PRINCIPAL	16,074.00	15,903.00	17,128.50	8,578.50	18,297.00
	DEBT SERVICE TOTAL	20,176.03	19,532.10	20,450.26	10,217.13	20,934.01
01-10-4040	EQUIPMENT > \$5,000			20,000.00		25,000.00
01-10-4179	COMPUTER HARDWARE			22,000.00	20,933.12	
01-10-4250	BUILDING IMPROVEMENTS			20,000.00	9,160.00	30,000.00
	CAPITAL OUTLAY TOTAL	.00	.00	62,000.00	30,093.12	55,000.00
	GENERAL ADMIN TOTAL	464,934.98	714,945.20	667,280.26	502,201.52	711,714.01
	PUBLIC WORKS DEPARTMENT					
01-11-4000	WAGES	61,857.99	66,998.86	70,000.00	40,570.22	68,000.00
01-11-4001	WAGES OT	4,204.65	3,080.57	4,000.00	775.88	3,600.00
01-11-4006	PAYROLL TAXES	5,384.87	5,333.23	5,700.00	3,141.92	5,600.00
01-11-4009	INSURANCE	7,289.40	7,955.38	10,400.00	6,844.28	12,000.00
01-11-4011	LAGERS	3,723.53	12,173.96	15,000.00	5,356.27	13,500.00
	PERSONNEL SERVICES TOTAL	82,460.44	95,542.00	105,100.00	56,688.57	102,700.00
01-11-4029	OFFICE SUPPLIES	523.57	1,052.20	800.00	859.68	800.00
01-11-4030	SHOP SUPPLIES	227.80	1,898.65	2,000.00	1,860.03	2,000.00
01-11-4032	SMALL TOOLS	2,223.34	725.84	3,000.00	1,649.54	4,700.00
01-11-4050	TELEPHONE	624.52	576.54	700.00	481.18	700.00
01-11-4052	ELECTRIC	1,429.23	1,604.02	1,600.00	1,303.00	1,700.00
01-11-4058	STREET LIGHTING	29,197.81	29,844.82	30,000.00	26,213.60	32,000.00
01-11-4059	LEVEE & FLAGPOLE LIGHTING	812.30	902.55	1,000.00	1,133.48	1,200.00
01-11-4086	UNIFORMS	574.47	411.90	900.00	594.64	800.00
01-11-4160	BIDS/NOTICES	252.00	2,073.50	400.00		400.00
01-11-4163	LEVEE MAINTENANCE		622.13	1,000.00		1,000.00
01-11-4170	BUILDING MAINTENANCE	245.00	249.33	1,000.00	228.79	1,000.00
01-11-4180	VEHICLE/EQUIPMENT MAINTENANCE	1,117.39	5,092.43	5,000.00	2,471.51	5,000.00
01-11-4398	INFRAST<\$25,000	191.52		7,500.00	1,040.93	2,500.00
01-11-4399	EQUIPMENT < \$5,000		337.50	2,700.00	202.00	
01-11-4420	TRAFFIC SIGNAL LIGHTING	290.29	299.67	400.00	289.77	400.00
01-11-4421	FRONT ST FESTIVAL	683.30	736.38	900.00	225.28	800.00
	OPERATING EXPENSES TOTAL	38,392.54	46,427.46	58,900.00	38,553.43	55,000.00
01-11-4025	IT CONSULTING / SUPPORT	898.35	1,178.91	1,200.00	490.47	1,200.00

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 20-21	ACTUAL FY 21-22	ADOPTED/AMENDED FY 22-23	ACTUAL YTD FY 22-23	PROPOSED BUDGET FY 23-24
01-11-4041	BUCKET TRUCK INSPECTION	560.55	571.65	600.00	757.87	800.00
01-11-4078	ENGINEERING/CONSULTING	4,197.00	964.40	20,000.00	860.00	20,000.00
01-11-4085	PHYSICALS/DRUG TESTS	381.00	180.00	400.00	838.00	400.00
01-11-4087	PROPERTY & LIABILITY INS	7,066.19	8,202.71	8,300.00	6,625.35	8,600.00
	CONTRACTED SERVICES TOTAL	13,103.09	11,097.67	30,500.00	9,571.69	31,000.00
01-11-4232	CIST	56,000.00	150,000.00	75,000.00	75,000.00	150,000.00
01-11-4233	PARK BOARD WAGES TRL GRT	4,789.89				
	TRANSFERS OUT TOTAL	60,789.89	150,000.00	75,000.00	75,000.00	150,000.00
01-11-4140	PROFESSIONAL DEVELOPMENT	123.95		500.00	168.93	500.00
	OTHER EXPENSES TOTAL	123.95	.00	500.00	168.93	500.00
01-11-4369	COP 2017 PRINCIPAL	6,901.77	7,170.04	7,448.75	7,448.75	7,738.28
01-11-4802	COP 2017 INTEREST	6,170.31	5,902.03	5,623.33	5,623.33	5,333.78
	DEBT SERVICE TOTAL	13,072.08	13,072.07	13,072.08	13,072.08	13,072.06
01-11-4040	EQUIPMENT > \$5,000		29,141.87	8,000.00	11,424.50	29,200.00
01-11-4179	COMPUTER HARDWARE					1,150.00
01-11-4244	VEHICLES		27,951.93	10,000.00		15,000.00
	CAPITAL OUTLAY TOTAL	.00	57,093.80	18,000.00	11,424.50	45,350.00
	PUBLIC WORKS TOTAL	207,941.99	373,233.00	301,072.08	204,479.20	397,622.06
	POLICE DEPARTMENT DEPARTMENT					
01-12-4000	WAGES	247,737.21	237,310.26	268,000.00	184,463.46	285,500.00
01-12-4001	WAGES OT	3,225.73	5,565.52	8,000.00	10,518.28	8,000.00
01-12-4006	PAYROLL TAXES	19,107.75	18,505.93	22,000.00	14,882.89	22,300.00
01-12-4009	INSURANCE	40,012.09	43,710.01	57,800.00	35,280.17	62,500.00
01-12-4011	LAGERS	11,789.23	33,578.88	42,000.00	27,748.10	47,200.00
01-12-4181	PROP-P WAGES	79,106.49	76,148.52	84,000.00	54,191.82	81,000.00
01-12-4182	PROP P-OVERTIME WAGES	1,271.95	2,278.59	4,000.00	4,147.34	4,000.00
01-12-4183	PROP P-PAYROLL TAX	6,128.74	5,984.87	6,700.00	4,460.89	6,200.00
01-12-4184	PROP P-LAGERS	3,780.98	11,369.04	13,200.00	8,453.74	12,600.00
	PERSONNEL SERVICES TOTAL	412,160.17	434,451.62	505,700.00	344,146.69	529,300.00
01-12-4014	UNIFORMS	1,856.41	1,961.18	2,000.00	1,391.67	2,000.00
01-12-4020	GENERAL SUPPLIES	1,461.19	1,126.67	2,000.00	1,055.59	2,000.00
01-12-4021	TACTICAL SUPPLIES	3,107.45	10,075.16	11,000.00	11,904.61	6,000.00
01-12-4029	OFFICE SUPPLIES	1,777.68	1,687.86	2,000.00	1,496.61	2,000.00
01-12-4050	TELEPHONE	4,309.21	4,645.02	4,700.00	4,264.04	4,700.00
01-12-4052	ELECTRIC	2,383.30	2,712.51	2,600.00	2,778.06	2,500.00
01-12-4107	COPIER MAINTENANCE	412.36	229.04	500.00	120.20	250.00
01-12-4108	BIDS/NOTICES	36.00				

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 20-21	ACTUAL FY 21-22	ADOPTED/AMENDED FY 22-23	ACTUAL YTD FY 22-23	PROPOSED BUDGET FY 23-24
01-12-4170	BUILDING MAINTENANCE	489.05	526.88	500.00	749.07	500.00
01-12-4180	VEHICLE/EQUIPMENT MAINTENANCE	7,592.04	10,316.58	15,000.00	7,494.55	15,000.00
01-12-4190	FUEL	12,938.87	17,289.43	18,000.00	11,438.20	18,000.00
01-12-4220	MISCELLANEOUS	453.75	243.50		595.40	
01-12-4326	COMPUTER SOFTWARE	4,929.60	5,422.56	5,500.00	5,964.82	6,561.31
01-12-4378	K-9 SUPPLIES	2,453.06	3,467.17	3,500.00	1,534.92	
01-12-4398	INFRAST<\$25,000		2,228.72			
	OPERATING EXPENSES TOTAL	44,199.97	61,932.28	67,300.00	50,787.74	59,511.31
01-12-4025	IT CONSULTING / SUPPORT	6,903.67	9,267.50	9,000.00	6,241.65	8,500.00
01-12-4076	CITY ATTORNEY/LEGAL	14,406.25	9,197.50	13,000.00	7,218.75	13,000.00
01-12-4085	PHYSICALS/DRUG TESTS	391.00	849.00	500.00	577.00	500.00
01-12-4087	PROPERTY & LIABILITY INS	34,496.60	36,881.82	40,000.00	37,939.55	45,000.00
01-12-4088	ANIMAL SERVICES		315.00	250.00		250.00
01-12-4094	BREATHALYZER		218.50	250.00		250.00
01-12-4095	PRISONER HOUSING	1,000.00	250.00			
01-12-4103	RADIO VIDEO CAMERA SRVC	1,721.14	1,146.26	1,000.00	734.25	1,000.00
01-12-4430	FRANKLIN CO NEU					1,500.00
01-12-4431	DISPATCHING SERVICES	6,500.00	7,150.00	7,300.00	7,507.00	7,882.00
	CONTRACTED SERVICES TOTAL	65,418.66	65,275.58	71,300.00	60,218.20	77,882.00
01-12-4140	PROFESSIONAL DEVELOPMENT	3,383.61	3,336.70	4,000.00	3,184.92	4,000.00
	OTHER EXPENSES TOTAL	3,383.61	3,336.70	4,000.00	3,184.92	4,000.00
01-12-4179	COMPUTER HARDWARE				2,702.57	
01-12-4244	VEHICLES			52,000.00	35,513.00	52,000.00
01-12-4250	BUILDING IMPROVEMENTS			10,000.00		30,000.00
	CAPITAL OUTLAY TOTAL	.00	.00	62,000.00	38,215.57	82,000.00
	POLICE DEPARTMENT TOTAL	525,162.41	564,996.18	710,300.00	496,553.12	752,693.31
EMERGENCY MANAGEMENT DEPARTMENT						
01-13-4020	GENERAL SUPPLIES	45.00				75.00
01-13-4050	TELEPHONE	972.34				
01-13-4052	ELECTRIC	220.47	231.59	350.00	223.60	400.00
01-13-4160	BIDS/NOTICES	144.00				150.00
01-13-4170	BUILDING MAINTENANCE					200.00
01-13-4180	VEHICLE/EQUIPMENT MAINTENANCE					500.00
01-13-4190	FUEL	22.20				
01-13-4230	FLOOD FIGHTING					1,500.00
01-13-4399	EQUIPMENT < \$5,000	1,000.00				2,650.00
	OPERATING EXPENSES TOTAL	2,404.01	231.59	350.00	223.60	5,475.00
01-13-4025	IT CONSULTING / SUPPORT	731.83				1,000.00
01-13-4087	PROPERTY & LIABILITY INS	615.10				750.00

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 20-21	ACTUAL FY 21-22	ADOPTED/AMENDED FY 22-23	ACTUAL YTD FY 22-23	PROPOSED BUDGET FY 23-24
01-13-4119	REVERSE 911	1,050.00				
01-13-4172	EMA DIRECTOR	5,500.00				6,000.00
	CONTRACTED SERVICES TOTAL	7,896.93	.00	.00	.00	7,750.00
01-13-4140	PROFESSIONAL DEVELOPMENT					1,500.00
	OTHER EXPENSES TOTAL	.00	.00	.00	.00	1,500.00
	EMERGENCY MANAGEMENT TOTAL	10,300.94	231.59	350.00	223.60	14,725.00
MUNICIPAL COURT DEPARTMENT						
01-14-4001	WAGES OT	482.45	500.25	700.00	327.02	700.00
01-14-4003	WAGES MUNICIPAL JUDGE	3,000.00	3,000.00	3,000.00	2,750.00	3,000.00
01-14-4004	WAGES COURT CLERK	32,282.63	32,883.00	34,500.00	25,297.00	34,000.00
01-14-4006	PAYROLL TAXES	2,736.05	2,783.33	3,000.00	2,170.64	2,850.00
01-14-4009	INSURANCE	4,773.05	7,047.06	7,900.00	632.90	
01-14-4011	LAGERS	1,793.22	6,609.92	7,000.00	1,644.17	7,000.00
	PERSONNEL SERVICES TOTAL	45,067.40	52,823.56	56,100.00	32,821.73	47,550.00
01-14-4029	OFFICE SUPPLIES	578.06	619.68	800.00	1,028.10	800.00
01-14-4326	COMPUTER SOFTWARE	1,684.81	2,713.29	2,700.00	2,038.62	2,242.48
	OPERATING EXPENSES TOTAL	2,262.87	3,332.97	3,500.00	3,066.72	3,042.48
01-14-4025	IT CONSULTING / SUPPORT	736.35	438.00	675.00	543.74	675.00
01-14-4077	SPECIAL PROSECUTOR			1,000.00	537.50	1,000.00
01-14-4087	PROPERTY & LIABILITY INS	3,311.10	3,726.30	4,100.00	3,664.76	4,500.00
	CONTRACTED SERVICES TOTAL	4,047.45	4,164.30	5,775.00	4,746.00	6,175.00
01-14-4140	PROFESSIONAL DEVELOPMENT	1,082.17	1,439.13	1,500.00	1,002.99	1,500.00
	OTHER EXPENSES TOTAL	1,082.17	1,439.13	1,500.00	1,002.99	1,500.00
01-14-4179	COMPUTER HARDWARE			875.00	867.98	
	CAPITAL OUTLAY TOTAL	.00	.00	875.00	867.98	.00
	MUNICIPAL COURT TOTAL	52,459.89	61,759.96	67,750.00	42,505.42	58,267.48
COMMERCIAL BUILDINGS DEPARTMENT						
01-15-4178	9522 HWY 100	249.08	39.46			
	OPERATING EXPENSES TOTAL	249.08	39.46	.00	.00	.00
	COMMERCIAL BUILDINGS TOTAL	249.08	39.46	.00	.00	.00

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 20-21	ACTUAL FY 21-22	ADOPTED/AMENDED FY 22-23	ACTUAL YTD FY 22-23	PROPOSED BUDGET FY 23-24
TOTAL EXPENSES		1,261,049.29	1,715,205.39	1,746,752.34	1,245,962.86	1,935,021.86
GENERAL TOTAL		172,993.72	4,597.56	76,655.34-	365,855.22	524,523.86-
PARK MAINTENANCE & IMPROV FUND						
REVENUES DEPARTMENT						
02-03-3002	SUR TAX	6,439.87	4,904.58	6,200.00	5,232.94	6,200.00
02-03-3003	FINANCIAL INSTITUTION TAX	.89	16.06	150.00	4.21	100.00
02-03-3004	RAILROAD UTILITIES TAX	4,257.48	4,243.88	4,200.00	4,515.88	4,500.00
02-03-3006	PENALTY LATE PMT TAXES	645.66	613.25	300.00	839.54	600.00
02-03-3017	REAL EST TAX FC COLLECTS	51,411.26	54,239.76	56,000.00	54,364.28	55,000.00
02-03-3018	PERS PROP TAX FC COLLECTS	27,584.82	22,563.49	24,000.00	23,695.70	24,000.00
02-03-3019	DEFERRED PROPERTY TAX REVENUE	146.14-	464.30-			
PROPERTY TAXES TOTAL		90,193.84	86,116.72	90,850.00	88,652.55	90,400.00
02-03-3140	INTEREST EARNED	38.74	47.97	10.00	37.65	30.00
INTEREST TOTAL		38.74	47.97	10.00	37.65	30.00
REVENUES TOTAL		90,232.58	86,164.69	90,860.00	88,690.20	90,430.00
PARKS DEPARTMENT						
02-20-4224	PARK BOARD TRANSFER	75,000.00	85,000.00	85,000.00	85,000.00	85,000.00
TRANSFERS OUT TOTAL		75,000.00	85,000.00	85,000.00	85,000.00	85,000.00
PARKS TOTAL		75,000.00	85,000.00	85,000.00	85,000.00	85,000.00
TOTAL EXPENSES		75,000.00	85,000.00	85,000.00	85,000.00	85,000.00
PARK MAINTENANCE & IMPROV TOTA		15,232.58	1,164.69	5,860.00	3,690.20	5,430.00

ACCOUNT NUMBER
ACCOUNT TITLEADOPTED/AMENDED
FY 22-23ACTUAL YTD
FY 22-23PROPOSED
BUDGET FY 23-24PARK BOARD FUND
REVENUES DEPARTMENT

03-03-3002	SUR TAX DEDICATED PROPERTY TAX		9,040.61	9,100.00	8,508.78	8,700.00
03-03-3003	FINANCIAL INSTITUTION DEDIC TX		29.61	35.00	6.83	30.00
03-03-3004	RAILROAD UTILITIES DEDICATE TX		7,822.74	7,500.00	7,342.85	7,400.00
03-03-3006	PENALTY LATE PYMT TAXES		310.95		1,001.13	
03-03-3017	REAL EST FC DEDICATED PARK TX		99,816.41	100,000.00	88,396.62	89,000.00
03-03-3018	PERS PROP FC DEDICATED PARK TX		40,739.54	41,000.00	38,471.47	38,000.00
03-03-3019	DEFERRED PROPERTY TAX REVENUE		2,242.60			
	PROPERTY TAXES TOTAL	.00	155,517.26	157,635.00	143,727.68	143,130.00
03-03-3016	PARK BOARD SALES TAX	66,561.46	70,954.51	67,000.00	69,854.76	78,000.00
	TAXES TOTAL	66,561.46	70,954.51	67,000.00	69,854.76	78,000.00
03-03-3110	MISCELLANEOUS	99.40				
	MISCELLANEOUS REVENUE TOTAL	99.40	.00	.00	.00	.00
03-03-3140	INTEREST EARNED	541.83	242.78	300.00	151.57	200.00
03-03-3145	BOND 2020 INTEREST	4,515.18	152.78			
	INTEREST TOTAL	5,057.01	395.56	300.00	151.57	200.00
03-03-3153	SURPLUS PROPERTY	4,623.12	1,350.51	4,500.00		15,000.00
03-03-3219	COP SERIES 2020-POOL	1,600,000.00				
	OTHER FINANCING SOURCE TOTAL	1,604,623.12	1,350.51	4,500.00	.00	15,000.00
03-03-3147	CIPR TRANSFER IN	10,000.00				
03-03-3158	GEN PARK BOARD WAGES TRL GRT	4,789.89				
03-03-3159	NG PARK BOARD WAGES TRL GRT	5,747.87				
03-03-3161	TT PARK BOARD WAGES TRL GRT	2,394.95				
03-03-3162	WA PARK BOARD WAGES TRL GRT	5,508.38				
03-03-3163	SW PARK BOARD WAGES TRL GRT	5,508.38				
03-03-3171	PARK MAINTENANCE & IMPROVEMENT	75,000.00	85,000.00	85,000.00	85,000.00	85,000.00
	TRANSFER IN TOTAL	108,949.47	85,000.00	85,000.00	85,000.00	85,000.00
03-03-3142	PARK TRAIL GRANT	23,340.59	28,492.26			
03-03-3146	PLAYGROUND GRANT				30,000.00	
03-03-3228	MIRMA GRANT		1,640.00	2,885.00	2,885.00	3,000.00
	GRANT FUNDING TOTAL	23,340.59	30,132.26	2,885.00	32,885.00	3,000.00
03-03-3255	POOL DONATIONS		49.80			
03-03-3267	PARK DONATIONS	500.00	515.00		15.00	
	DONATIONS / OTHER TOTAL	500.00	564.80	.00	15.00	.00

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 20-21	ACTUAL FY 21-22	ADOPTED/AMENDED FY 22-23	ACTUAL YTD FY 22-23	PROPOSED BUDGET FY 23-24
03-03-3250	DAILY ADMISSIONS		16,313.00	15,000.00	7,943.50	10,000.00
03-03-3251	SEASON PASS		7,860.00	9,000.00	1,800.00	10,000.00
03-03-3252	SWIMMING LESSONS		2,700.00	5,000.00		2,500.00
03-03-3253	POOL RENTALS/PARTIES		1,800.00	1,800.00	600.00	800.00
03-03-3254	CONCESSIONS		12,360.76	12,000.00	4,688.50	10,000.00
	MUNICIPAL POOL TOTAL	.00	41,033.76	42,800.00	15,032.00	33,300.00
03-03-3260	NEW HAVEN LITTLE LEAGUE	1,316.66	1,901.67	1,900.00	2,218.33	1,500.00
03-03-3262	NEW HAVEN SCHOOL DISTRICT			400.00	400.00	400.00
03-03-3263	PAVILLION RENTALS	975.00	675.00	500.00	750.00	600.00
03-03-3264	GROUND RENTALS	105.00		100.00		50.00
	CITY PARK TOTAL	2,396.66	2,576.67	2,900.00	3,368.33	2,550.00
03-03-3270	BAIL PARK RENTALS	2,000.00	2,475.00	2,000.00	2,375.00	2,000.00
	BAIL MEMORIAL PARK TOTAL	2,000.00	2,475.00	2,000.00	2,375.00	2,000.00
	REVENUES TOTAL	1,813,527.71	390,000.33	365,020.00	352,409.34	362,180.00
PARKS DEPARTMENT						
03-20-4000	WAGES	1,304.00				
03-20-4001	WAGES OT	342.30	643.80	750.00	418.20	800.00
03-20-4006	PAYROLL TAXES	125.94	49.23	58.00	31.95	65.00
03-20-4009	INSURANCE	19.86				
03-20-4011	LAGERS	102.06	127.46	145.00	79.89	160.00
	PERSONNEL SERVICES TOTAL	1,894.16	820.49	953.00	530.04	1,025.00
03-20-4020	GENERAL SUPPLIES	6,175.76	3,705.19	4,000.00	3,432.30	4,000.00
03-20-4050	TELEPHONE	309.57	144.96	500.00	142.41	500.00
03-20-4052	ELECTRIC	2,044.26	2,240.97	2,500.00	2,260.35	2,700.00
03-20-4190	FUEL	1,359.03				
03-20-4032	SMALL TOOLS	649.99	199.63	500.00		500.00
03-20-4354	FACILITY MAINTENANCE / REPAIR	8,217.88	5,269.27	5,000.00	1,467.54	5,000.00
03-20-4358	VEHICLE MAINTENANCE	1,321.77	582.47	600.00	823.92	600.00
03-20-4398	INFRAST<\$25,000	2,320.00				
03-20-4399	EQUIPMENT < \$5,000				202.00	
	OPERATING EXPENSES TOTAL	22,398.26	12,142.49	13,100.00	8,328.52	13,300.00
03-20-4025	IT CONSULTING / SUPPORT	534.36	497.92	700.00	430.47	500.00
03-20-4076	CITY ATTORNEY/LEGAL			350.00		300.00
03-20-4087	PROPERTY & LIABILITY INS	1,978.62				
03-20-4093	UNEMPLOYMENT CHARGES	275.72				
03-20-4127	PORTAPOTTIES	475.00	475.00	500.00	50.00	100.00
	CONTRACTED SERVICES TOTAL	3,263.70	972.92	1,550.00	480.47	900.00

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 20-21	ACTUAL FY 21-22	ADOPTED/AMENDED FY 22-23	ACTUAL YTD FY 22-23	PROPOSED BUDGET FY 23-24
03-20-4201	GENERAL REVENUE	10,000.00	10,000.00	9,000.00	9,000.00	9,000.00
03-20-4382	NATURAL GAS	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
03-20-4383	WATER FUND	11,500.00	11,500.00	12,000.00	12,000.00	12,000.00
03-20-4384	SEWER FUND	11,500.00	11,500.00	12,000.00	12,000.00	12,000.00
03-20-4385	TRANS TAX	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
03-20-4386	MOTOR FUEL		3,000.00	3,000.00	3,000.00	3,000.00
	TRANSFERS OUT TOTAL	50,000.00	53,000.00	53,000.00	53,000.00	53,000.00
03-20-4140	PROFESSIONAL DEVELOPMENT	124.90	50.00	300.00		100.00
	OTHER EXPENSES TOTAL	124.90	50.00	300.00	.00	100.00
03-20-4040	EQUIPMENT > \$5,000			4,000.00		7,000.00
03-20-4606	PARK TRAIL GRANT EXPENSES	67,971.44	11,063.72			
03-20-4607	PLAYGROUND GRANT		40,681.49			
	CAPITAL OUTLAY TOTAL	67,971.44	51,745.21	4,000.00	.00	7,000.00
	PARKS TOTAL	145,652.46	118,731.11	72,903.00	62,339.03	75,325.00
POOL DEPARTMENT						
03-21-4000	WAGES	1,363.50	56,868.81	103,000.00	51,052.67	105,900.00
03-21-4001	WAGES OT		1,419.43	600.00	406.26	600.00
03-21-4006	PAYROLL TAXES	104.31	4,459.01	8,000.00	3,936.63	8,143.00
	PERSONNEL SERVICES TOTAL	1,467.81	62,747.25	111,600.00	55,395.56	114,643.00
03-21-4020	GENERAL SUPPLIES	3,493.50	2,170.98	3,000.00	1,098.53	3,000.00
03-21-4050	TELEPHONE		826.25	1,000.00	526.01	1,000.00
03-21-4052	ELECTRIC	509.15	4,654.99	7,500.00	6,065.20	7,500.00
03-21-4086	UNIFORMS	295.16	2,115.96	1,500.00		2,000.00
03-21-4160	BIDS/NOTICES	330.00	699.00	700.00		400.00
03-21-4170	BUILDING MAINTENANCE		1,149.88	1,000.00	33.45	1,000.00
03-21-4364	CONCESSION SUPPLIES	2,120.80	8,001.09	6,500.00	2,942.27	6,500.00
03-21-4365	FACILITY SUPPLY	1,202.74	9,176.61	11,000.00	6,695.75	11,000.00
	OPERATING EXPENSES TOTAL	7,951.35	28,794.76	32,200.00	17,361.21	32,400.00
03-21-4025	IT CONSULTING / SUPPORT	35.00	643.00	1,000.00		1,000.00
03-21-4078	ENGINEERING / CONSULTING	4,975.00				
03-21-4087	PROPERTY & LIABILITY INS	387.56	4,840.29	11,500.00	9,319.78	12,500.00
03-21-4089	AUDIT SERVICES		2,460.00	2,460.00	2,460.00	3,000.00
03-21-4099	MUNICIPAL ELECTION	2,737.35				
03-21-4338	CREDIT / DEBIT CARD FEES		167.33	400.00	333.98	450.00
	CONTRACTED SERVICES TOTAL	8,134.91	8,110.62	15,360.00	12,113.76	16,950.00
03-21-4810	CIPRF LOAN			5,000.00	5,000.00	5,000.00

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 20-21	ACTUAL FY 21-22	ADOPTED/AMENDED FY 22-23	ACTUAL YTD FY 22-23	PROPOSED BUDGET FY 23-24
	TRANSFERS OUT TOTAL	.00	.00	5,000.00	5,000.00	5,000.00
03-21-4368	PROFESSIONAL DEVELOPMENT	2,111.00	5,510.97	2,000.00	1,320.21	2,200.00
	OTHER EXPENSES TOTAL	2,111.00	5,510.97	2,000.00	1,320.21	2,200.00
03-21-4807	FISCAL CHARGES-BOND 2020	43,250.00				
03-21-4808	BOND 2020 PRINCIPAL		29,200.00	102,500.00	102,500.00	104,500.00
03-21-4809	BOND 2020 INTEREST		37,422.22	30,906.00	30,906.00	28,846.00
	DEBT SERVICE TOTAL	43,250.00	66,622.22	133,406.00	133,406.00	133,346.00
03-21-4040	EQUIPMENT > \$5,000		7,999.00			
03-21-4171	BATHHOUSE RENOVATIONS	316,647.53	26,438.02			
03-21-4173	POOL RENOVATIONS	1,449,396.70	11,586.64			
	CAPITAL OUTLAY TOTAL	1,766,044.23	46,023.66	.00	.00	.00
	POOL TOTAL	1,828,959.30	217,809.48	299,566.00	224,596.74	304,539.00
	ADMIN DEPARTMENT					
03-22-4000	WAGES	3,199.92	3,199.92	3,200.00	2,933.26	2,666.60
03-22-4006	PAYROLL TAXES	244.80	244.80	250.00	224.40	250.00
03-22-4011	LAGERS	198.48	633.60	650.00	560.34	550.00
	PERSONNEL SERVICES TOTAL	3,643.20	4,078.32	4,100.00	3,718.00	3,466.60
	ADMIN TOTAL	3,643.20	4,078.32	4,100.00	3,718.00	3,466.60
	VISITOR CENTER DEPARTMENT					
	TOTAL EXPENSES	1,978,254.96	340,618.91	376,569.00	290,653.77	383,330.60
	PARK BOARD TOTAL	164,727.25-	49,381.42	11,549.00-	61,755.57	21,150.60-
	NATURAL GAS FUND REVENUES DEPARTMENT					
04-03-3060	CUSTOMER CHARGE			63,000.00		65,000.00

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 20-21	ACTUAL FY 21-22	ADOPTED/AMENDED FY 22-23	ACTUAL YTD FY 22-23	PROPOSED BUDGET FY 23-24
04-03-3065	GAS USER CHARGES			1,350,000.00		900,000.00
04-03-3066	PENALTY CHARGES	4,553.22	7,472.90	5,000.00	8,726.51	6,000.00
04-03-3075	GAS INSPECTIONS	650.00	250.00	600.00	400.00	400.00
04-03-3076	SERVICE CONNECTIONS	11,438.34	2,549.22	6,000.00	5,273.89	5,000.00
04-03-3077	UTILITY TURN-ON/TURN-OFF	25.00		50.00		50.00
04-03-3079	RECONNECTION FEE	100.00		200.00	100.00	100.00
04-03-3080	TAPPING FEE	500.00	125.00	500.00		500.00
04-03-3141	INTEREST LATE PAYMENT	11.33	2.15		28.15	
04-03-3240	BERGER GAS TRANSPORTATION	3,001.04	2,549.68	2,000.00	2,284.24	2,000.00
04-03-3241	BERGER OPERATING CHARGES	13,566.13	12,597.04	12,500.00	11,055.29	15,000.00
04-03-3310	CITY COMMERCIAL	111,273.87	82,429.60		88,889.14	
04-03-3313	CITY INDUS CONTRACT	912,525.88	878,121.29		845,731.33	
04-03-3314	CITY NON PROFIT	91,041.84	66,573.48		68,941.10	
04-03-3315	CITY RESIDENTIAL	530,203.56	399,795.81		393,408.72	
	CHARGES FOR SERVICE TOTAL	1,678,890.21	1,452,466.17	1,439,850.00	1,424,838.37	994,050.00
04-03-3110	MISCELLANEOUS	275.00	3,476.25		200.00	
04-03-3112	DOR 2%	1,442.52	1,275.99	600.00	1,199.37	800.00
	MISCELLANEOUS REVENUE TOTAL	1,717.52	4,752.24	600.00	1,399.37	800.00
04-03-3139	INTEREST EARNED-NG RESERVE		179.90		154.81	
04-03-3140	INTEREST EARNED	828.46	619.73	400.00	463.21	400.00
	INTEREST TOTAL	828.46	799.63	400.00	618.02	400.00
04-03-3031	NH SPEC RD	17,172.55		10,000.00	10,000.00	10,000.00
04-03-3153	SURPLUS PROPERTY		3,772.78	3,625.00	2,350.00	4,375.00
04-03-3157	PEFA REBATE	8,406.00	8,563.74	9,000.00	9,041.18	9,000.00
	OTHER FINANCING SOURCE TOTAL	25,578.55	12,336.52	22,625.00	21,391.18	23,375.00
04-03-3190	PARK BOARD TRANSFER	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
04-03-3245	GEN REVENUE		4,027.50			
	TRANSFER IN TOTAL	12,000.00	16,027.50	12,000.00	12,000.00	12,000.00
	REVENUES TOTAL	1,719,014.74	1,486,382.06	1,475,475.00	1,460,246.94	1,030,625.00
NATURAL GAS DEPARTMENT						
04-30-4000	WAGES	119,284.26	126,324.28	140,000.00	98,590.53	141,000.00
04-30-4001	WAGES OT	1,432.42	2,181.00	4,800.00	2,273.26	4,800.00
04-30-4006	PAYROLL TAXES	9,621.07	9,787.65	11,400.00	7,676.36	11,400.00
04-30-4009	INSURANCE	13,683.09	15,728.21	20,200.00	15,388.15	23,000.00
04-30-4011	LAGERS	3,336.91	135,191.20	29,000.00	15,197.24	29,300.00
	PERSONNEL SERVICES TOTAL	147,357.75	289,212.34	205,400.00	139,125.54	209,500.00
04-30-4016	GAS DEPRECIATION EXPENSE	40,757.00	42,449.00			

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 20-21	ACTUAL FY 21-22	ADOPTED/AMENDED FY 22-23	ACTUAL YTD FY 22-23	PROPOSED BUDGET FY 23-24
04-30-4020	GENERAL SUPPLIES	30,017.65	20,425.88	32,000.00	13,801.71	32,000.00
04-30-4022	PRINTING	531.21	465.23	2,500.00	262.20	2,000.00
04-30-4023	POSTAGE	2,400.00	2,250.00	3,000.00	1,652.50	3,000.00
04-30-4029	OFFICE SUPPLIES	245.07	1,069.10	500.00	488.94	500.00
04-30-4032	SMALL TOOLS	808.27	361.97	2,100.00	1,400.27	3,800.00
04-30-4034	METERS	7,590.70	9,141.89	22,000.00	21,970.76	14,000.00
04-30-4050	TELEPHONE	3,787.93	4,080.16	3,500.00	3,412.83	3,500.00
04-30-4052	ELECTRIC	1,188.76	1,358.35	1,250.00	1,060.51	1,300.00
04-30-4123	REGULATOR MAINTENANCE	1,742.91	1,966.31	3,000.00	2,402.31	3,000.00
04-30-4160	BIDS/NOTICES	1,376.52	1,003.00	1,000.00	748.10	1,000.00
04-30-4170	BUILDING MAINTENANCE	817.15	319.98	1,000.00		1,000.00
04-30-4180	VEHICLE/EQUIPMENT MAINTENANCE	8,578.52	10,051.94	10,000.00	3,491.06	10,000.00
04-30-4190	FUEL	3,836.40	5,376.40	4,700.00	3,117.32	4,700.00
04-30-4326	COMPUTER SOFTWARE		3,733.00	750.00		500.00
04-30-4399	EQUIPMENT < \$5,000		337.50	3,700.00	202.00	
	OPERATING EXPENSES TOTAL	103,678.09	104,389.71	91,000.00	54,010.51	80,300.00
04-30-4025	IT CONSULTING / SUPPORT	2,166.46	3,447.82	4,000.00	4,155.47	4,400.00
04-30-4072	GAS DELIVERY	1,234,670.62	1,053,996.18	992,000.00	934,143.06	600,000.00
04-30-4073	GAS TRANSPORTATION, HERMANN	74,989.50	74,386.00	67,000.00	63,595.50	63,000.00
04-30-4074	USDI RETAINER	2,100.00	2,100.00	2,100.00	1,850.00	2,700.00
04-30-4075	METER PROVING	1,008.00	1,479.90	2,500.00	3,178.51	3,000.00
04-30-4076	CITY ATTORNEY/LEGAL		24,368.97	2,000.00		2,000.00
04-30-4078	ENGINEERING/CONSULTING	2,868.50		3,000.00		3,000.00
04-30-4085	PHYSICALS/DRUG TESTS	1,240.00	765.00	1,000.00	437.50	500.00
04-30-4086	UNIFORMS	574.47	640.83	900.00	193.86	800.00
04-30-4087	PROPERTY & LIABILITY INS	8,129.38	9,843.25	12,000.00	8,833.79	17,300.00
04-30-4113	MO ONE CALL	216.28	178.74	300.00	252.70	200.00
04-30-4119	REVERSE 911	519.75				
04-30-4122	USDI LEAK SURVEY	1,340.70	2,150.40	2,500.00	1,752.60	2,500.00
04-30-4331	GIS MAPPING	49.16	312.50	4,000.00	1,043.72	3,000.00
04-30-4338	CREDIT / DEBIT CARD FEES	1,144.75	1,547.45	1,400.00	1,726.58	2,100.00
	CONTRACTED SERVICES TOTAL	1,331,017.57	1,175,217.04	1,094,700.00	1,021,163.29	704,500.00
04-30-4201	GEN REV	78,993.44	118,908.95	75,000.00	56,830.27	
04-30-4210	CIST		28,134.00			
04-30-4233	PARK BOARD WAGES TRL GRT	5,747.87				
	TRANSFERS OUT TOTAL	84,741.31	147,042.95	75,000.00	56,830.27	.00
04-30-4140	PROFESSIONAL DEVELOPMENT	1,639.50	4,414.72	12,500.00	1,004.00	12,000.00
	OTHER EXPENSES TOTAL	1,639.50	4,414.72	12,500.00	1,004.00	12,000.00
04-30-4369	COP 2017 PRINCIPAL			7,448.74		7,738.28
04-30-4802	COP 2017 INTEREST	6,081.74	5,810.02	5,623.33	5,623.33	5,333.80
	DEBT SERVICE TOTAL	6,081.74	5,810.02	13,072.07	5,623.33	13,072.08

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 20-21	ACTUAL FY 21-22	ADOPTED/AMENDED FY 22-23	ACTUAL YTD FY 22-23	PROPOSED BUDGET FY 23-24
04-30-4040	EQUIPMENT > \$5,000			1,000.00	2,524.50	29,200.00
04-30-4179	COMPUTER HARDWARE					1,150.00
04-30-4348	INFRASTRUCTURE > \$25,000			10,000.00		40,000.00
04-30-4244	VEHICLES					15,000.00
	CAPITAL OUTLAY TOTAL	.00	.00	11,000.00	2,524.50	85,350.00
	NATURAL GAS TOTAL	1,674,515.96	1,726,086.78	1,502,672.07	1,280,281.44	1,104,722.08
	TOTAL EXPENSES	1,674,515.96	1,726,086.78	1,502,672.07	1,280,281.44	1,104,722.08
	NATURAL GAS TOTAL	44,498.78	239,704.72-	27,197.07-	179,965.50	74,097.08-
TRANSPORTATION TAX FUND REVENUES DEPARTMENT						
05-03-3013	TRANSPORTATION SALES TAX	133,122.76	141,899.29	135,000.00	139,709.83	153,000.00
	TAXES TOTAL	133,122.76	141,899.29	135,000.00	139,709.83	153,000.00
05-03-3140	INTEREST EARNED	86.97	67.74	50.00	79.10	60.00
	INTEREST TOTAL	86.97	67.74	50.00	79.10	60.00
05-03-3190	PARK BOARD TRANSFER	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
	TRANSFER IN TOTAL	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
	REVENUES TOTAL	138,209.73	146,967.03	140,050.00	144,788.93	158,060.00
TRANSPORTATION TAX DEPARTMENT						
05-40-4000	WAGES	30,928.88	33,499.31	41,000.00	22,539.03	38,500.00
05-40-4001	WAGES OT	2,261.48	3,826.26	2,000.00	2,604.39	2,000.00
05-40-4006	PAYROLL TAXES	2,704.82	2,841.70	3,300.00	1,911.53	3,100.00
05-40-4009	INSURANCE	3,657.32	4,225.64	6,000.00	3,767.43	6,500.00
05-40-4011	LAGERS	1,851.51	6,431.62	8,400.00	3,124.76	7,400.00
	PERSONNEL SERVICES TOTAL	41,404.01	50,824.53	60,700.00	33,947.14	57,500.00

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 20-21	ACTUAL FY 21-22	ADOPTED/AMENDED FY 22-23	ACTUAL YTD FY 22-23	PROPOSED BUDGET FY 23-24
05-40-4020	GENERAL SUPPLIES	13,422.07	12,329.74	14,000.00	3,800.16	13,500.00
05-40-4037	ROCK, ASPHALT, CONCRETE	9,966.48	9,953.20	10,000.00		10,000.00
05-40-4180	VEHICLE/EQUIPMENT MAINTENANCE	6,150.85	5,714.66	6,000.00	3,484.23	8,000.00
	OPERATING EXPENSES TOTAL	29,539.40	27,997.60	30,000.00	7,284.39	31,500.00
05-40-4078	ENGINEERING/CONSULTING	4,507.50	1,231.88	5,000.00		4,000.00
05-40-4087	PROPERTY & LIABILITY INS	3,387.24	4,101.36	4,500.00	3,680.75	4,800.00
	CONTRACTED SERVICES TOTAL	7,894.74	5,333.24	9,500.00	3,680.75	8,800.00
05-40-4233	PARK BOARD WAGES TRL GRT	2,394.95				
05-40-4500	CIST	50,000.00	100,000.00	25,000.00	25,000.00	75,000.00
	TRANSFERS OUT TOTAL	52,394.95	100,000.00	25,000.00	25,000.00	75,000.00
	TRANSPORTATION TAX TOTAL	131,233.10	184,155.37	125,200.00	69,912.28	172,800.00
	TOTAL EXPENSES	131,233.10	184,155.37	125,200.00	69,912.28	172,800.00
	TRANSPORTATION TAX TOTAL	6,976.63	37,188.34	14,850.00	74,876.65	14,740.00

MOTOR FUEL FUND REVENUES DEPARTMENT						
06-03-3030	STATE RECEIPT	53,906.82	60,551.69	58,000.00	70,228.08	68,000.00
	TAXES TOTAL	53,906.82	60,551.69	58,000.00	70,228.08	68,000.00
06-03-3140	INTEREST EARNED	45.26	30.62	50.00	43.51	40.00
	INTEREST TOTAL	45.26	30.62	50.00	43.51	40.00
06-03-3199	PARK BOARD		3,000.00	3,000.00	3,000.00	3,000.00
	TRANSFER IN TOTAL	.00	3,000.00	3,000.00	3,000.00	3,000.00
	REVENUES TOTAL	53,952.08	63,582.31	61,050.00	73,271.59	71,040.00

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 20-21	ACTUAL FY 21-22	ADOPTED/AMENDED FY 22-23	ACTUAL YTD FY 22-23	PROPOSED BUDGET FY 23-24
MOTOR FUEL DEPARTMENT						
06-41-4037	ROCK	2,121.23	3,640.29	3,000.00		3,000.00
06-41-4038	ASPHALT	2,990.05	2,835.65	3,000.00	380.90	3,000.00
06-41-4039	SNOW REMOVAL	14,909.63	17,600.40	18,000.00	10,301.54	18,000.00
06-41-4190	FUEL	13,846.14	15,563.23	15,000.00	9,023.74	15,000.00
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	OPERATING EXPENSES TOTAL	33,867.05	39,639.57	39,000.00	19,706.18	39,000.00
06-41-4500	CIST	20,000.00	30,000.00	20,000.00	20,000.00	25,000.00
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	TRANSFERS OUT TOTAL	20,000.00	30,000.00	20,000.00	20,000.00	25,000.00
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	MOTOR FUEL TOTAL	53,867.05	69,639.57	59,000.00	39,706.18	64,000.00
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	TOTAL EXPENSES	53,867.05	69,639.57	59,000.00	39,706.18	64,000.00
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	MOTOR FUEL TOTAL	85.03	6,057.26-	2,050.00	33,565.41	7,040.00
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CAPITAL IMP SALES TAX FUND						
REVENUES DEPARTMENT						
08-03-3014	CAPITAL IMPROVEMENT SALES TAX	133,122.78	141,899.28	135,000.00	139,709.87	153,000.00
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	TAXES TOTAL	133,122.78	141,899.28	135,000.00	139,709.87	153,000.00
08-03-3072	SPECIAL ASSESSMENTS	5,559.01				
08-03-3123	SPEC ASSES INT/PENALTY	16.52	17.12			
08-03-3124	DEFERRED SPECIAL ASSESSMENT	452.78-	452.78			
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	SPECIAL ASSESSMENTS TOTAL	5,122.75	469.90	.00	.00	.00
08-03-3140	INTEREST EARNED	239.72	290.20		215.57	
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	INTEREST TOTAL	239.72	290.20	.00	215.57	.00
08-03-3086	CIPRF			69,619.00		
08-03-3170	GENERAL REVENUE	56,000.00	150,000.00	75,000.00	75,000.00	150,000.00
08-03-3172	NATURAL GAS		28,134.00			
08-03-3173	WATER		104,020.00			

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 20-21	ACTUAL FY 21-22	ADOPTED/AMENDED FY 22-23	ACTUAL YTD FY 22-23	PROPOSED BUDGET FY 23-24
08-03-3177	TRANSPORTATION TAX	50,000.00	100,000.00	25,000.00	25,000.00	75,000.00
08-03-3192	MOTOR FUEL	20,000.00	30,000.00	20,000.00	20,000.00	25,000.00
	TRANSFER IN TOTAL	126,000.00	412,154.00	189,619.00	120,000.00	250,000.00
08-03-3224	FRANKLIN COUNTY GRANT			50,000.00		70,500.00
08-03-3409	MAUPIN 2 CONST	2,700.76				
08-03-3411	HWY 100 CE SHARED USE BRIDGE	6,676.27				
08-03-3412	HWY 100 CONST SHARED USE BRIDG	54,420.16				
08-03-3416	MO 100 CE SIDEWALK	10,177.45				
08-03-3417	MO 100 CONST SIDEWALK	150,413.36				
08-03-3419	DOWNTOWN 1 RW		1,838.40			
08-03-3420	DOWNTOWN 1 PE	17,638.62				
08-03-3421	DOWNTWN 1 CE			34,536.00	21,288.33	
08-03-3422	DOWNTWN 1 CONST			622,193.00	599,747.09	
08-03-3423	DOWNTWN 2 RW		153.60			
08-03-3424	DOWNTWN 2 PE	10,588.94	5,080.95			
08-03-3425	DOWNTWN 2 CE			29,121.00	24,313.03	
08-03-3426	DOWNTWN 2 CONST			473,487.00	456,768.29	
08-03-3427	M SCHOOL SHARED USE PATH PE			21,963.00	9,014.40	12,936.60
08-03-3428	M SCHOOL SHARED USE PATH CE					19,755.00
08-03-3429	M SCHOOL SHARED USE PATH CONST					136,508.00
	GRANT FUNDING TOTAL	252,615.56	7,072.95	1,231,300.00	1,111,131.14	239,699.60
	REVENUES TOTAL	517,100.81	561,886.33	1,555,919.00	1,371,056.58	642,699.60
CIST FUND DEPARTMENT						
08-50-4160	BIDS/NOTICES		174.00	500.00		500.00
08-50-4165	STREET REPAIR & MAINTENANCE	1,615.00				
08-50-4304	GRANT APPLICATION FEES	4,732.82	2,574.50			3,000.00
08-50-4305	RECORDER OF DEEDS				36.00	
	OPERATING EXPENSES TOTAL	6,347.82	2,748.50	500.00	36.00	3,500.00
08-50-4078	ENGINEERING/CONSULTING	5,098.75	23,282.25	5,000.00	4,200.00	5,000.00
	CONTRACTED SERVICES TOTAL	5,098.75	23,282.25	5,000.00	4,200.00	5,000.00
08-50-4348	INFRASTRUCTURE > \$25,000	241,726.11	407,218.24	304,915.00	265,580.32	361,580.00
08-50-4710	HWY 100 CE SHARED USE BRIDGE	4,938.18				
08-50-4711	HWY 100 CONST SHARED USE BRIDG	60,725.50				
08-50-4713	MO 100 CE SIDEWALK	3,976.85				
08-50-4714	MO 100 CONST SIDEWALK	115,274.50				
08-50-4716	DOWNTWN 1 RW	2,298.00				
08-50-4717	DOWNTWN 1 PE	12,367.16				
08-50-4718	DOWNTWN 1 CE		3,015.26	46,370.00	37,088.82	
08-50-4719	DOWNTWN 1 CONST			835,383.00	805,286.08	
08-50-4720	DOWNTWN 2 RW	192.00				
08-50-4721	DOWNTWN 2 PE	12,827.46				

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 20-21	ACTUAL FY 21-22	ADOPTED/AMENDED FY 22-23	ACTUAL YTD FY 22-23	PROPOSED BUDGET FY 23-24
08-50-4722	DOWNTOWN 2 CE		2,312.29	36,401.00	29,658.54	
08-50-4723	DOWNTOWN 2 CONST			591,859.00	570,960.40	
08-50-4724	NH SCHOOL SHAR USEPATH PE			31,602.00	31,602.00	18,631.65
08-50-4725	NH SCHOOL SHAR USEPATH CE					28,441.00
08-50-4726	NH SCHOOL SHAR USEPATH CONST					196,527.00
	CAPITAL OUTLAY TOTAL	454,325.76	412,545.79	1,846,530.00	1,740,176.16	605,179.65
	CIST FUND TOTAL	465,772.33	438,576.54	1,852,030.00	1,744,412.16	613,679.65
	TOTAL EXPENSES	465,772.33	438,576.54	1,852,030.00	1,744,412.16	613,679.65
	CAPITAL IMP SALES TAX TOTAL	51,328.48	123,309.79	296,111.00-	373,355.58-	29,019.95

WATER FUND

REVENUES DEPARTMENT

09-03-3044	WATER CONNECTIONS	445.46	3,085.95	1,500.00	5,892.79	2,000.00
09-03-3046	TAP FEES	250.00	800.00	800.00	450.00	500.00
09-03-3061	RESIDENTIAL USERS	219,534.41	224,420.30	226,000.00	218,607.92	265,000.00
09-03-3062	COMMERCIAL USERS	40,865.66	39,226.49	41,500.00	39,466.35	45,200.00
09-03-3063	BUSINESS SB 350 USERS	19,080.09	15,293.07	22,600.00	17,413.23	19,000.00
09-03-3064	NON PROFIT USERS	14,616.22	15,251.59	17,100.00	15,457.34	17,300.00
09-03-3066	PENALTIES	4,457.42	4,489.32	4,500.00	4,852.31	4,500.00
09-03-3077	UTILITY TURN-ON/TURN-OFF	25.00				
09-03-3079	RECONNECTION FEE	160.00	80.00	100.00	200.00	100.00
09-03-3321	METER MAINTENANCE	13,468.24	13,837.80	14,900.00	13,990.45	15,000.00
	CHARGES FOR SERVICE TOTAL	312,902.50	316,484.52	329,000.00	316,330.39	368,600.00
09-03-3110	MISCELLANEOUS	200.00	451.00	300.00	250.00	200.00
09-03-3112	DOR 2%	139.25	138.24	100.00	120.19	100.00
09-03-3113	PRIMACY FEE % TO CITY	66.22	94.27		116.01	
	MISCELLANEOUS REVENUE TOTAL	405.47	683.51	400.00	486.20	300.00
09-03-3140	INTEREST EARNED	189.00	233.89		82.50	
09-03-3141	LATE PAYMENT INTEREST/PENALTY	1.67			56.27	

ACCOUNT NUMBER ACCOUNT TITLE		ACTUAL FY 20-21	ACTUAL FY 21-22	ADOPTED/AMENDED FY 22-23	ACTUAL YTD FY 22-23	PROPOSED BUDGET FY 23-24
INTEREST TOTAL		190.67	233.89	.00	138.77	.00
09-03-3031	NH SPEC RD	17,172.55		10,000.00	10,000.00	10,000.00
09-03-3153	SURPLUS PROPERTY	642.17	12,226.73	3,625.00	2,535.54	4,375.00
OTHER FINANCING SOURCE TOTAL		17,814.72	12,226.73	13,625.00	12,535.54	14,375.00
09-03-3190	PARK BOARD TRANSFER	11,500.00	11,500.00	12,000.00	12,000.00	12,000.00
09-03-3246	GEN REVENUE		140,948.00	20,000.00		22,000.00
TRANSFER IN TOTAL		11,500.00	152,448.00	32,000.00	12,000.00	34,000.00
09-03-3248	GRANTS					30,000.00
GRANT FUNDING TOTAL		.00	.00	.00	.00	30,000.00
REVENUES TOTAL		342,813.36	482,076.65	375,025.00	341,490.90	447,275.00
WATER DEPARTMENT						
09-60-4000	WAGES	107,868.28	115,130.95	133,000.00	91,219.38	133,000.00
09-60-4001	WAGES OT	3,756.85	4,528.40	4,800.00	1,360.88	4,800.00
09-60-4006	PAYROLL TAXES	8,914.41	9,115.29	10,600.00	7,050.11	10,600.00
09-60-4009	INSURANCE	13,256.38	15,195.97	25,550.00	15,272.54	23,200.00
09-60-4011	LAGERS	3,278.42	125,173.24	27,300.00	13,605.56	27,700.00
PERSONNEL SERVICES TOTAL		137,074.34	269,143.85	201,250.00	128,508.47	199,300.00
09-60-4016	WATER DEPRECIATION EXPENSE	60,602.00	62,893.00			
09-60-4020	GENERAL SUPPLIES	15,003.57	14,511.83	18,500.00	6,012.72	16,000.00
09-60-4022	PRINTING	531.20	465.23	700.00	75.80	700.00
09-60-4023	POSTAGE	2,400.00	2,250.00	2,500.00	1,652.50	2,500.00
09-60-4032	SMALL TOOLS		56.00	2,100.00	1,249.81	3,800.00
09-60-4034	METERS	11,898.35	7,101.43	12,000.00	5,853.13	12,000.00
09-60-4037	ROCK, ASPHALT, CONCRETE			3,000.00	633.79	3,000.00
09-60-4050	TELEPHONE			1,000.00		
09-60-4052	ELECTRIC	24,316.79	25,997.87	27,000.00	25,726.28	27,000.00
09-60-4160	BIDS/NOTICES	144.00	60.00	200.00		200.00
09-60-4180	VEHICLE/EQUIPMENT MAINTENANCE	4,582.85	3,717.18	6,500.00	2,083.46	5,500.00
09-60-4190	FUEL	2,644.91	3,758.45	3,500.00	2,132.86	3,500.00
09-60-4326	COMPUTER SOFTWARE		3,733.00	4,100.00		1,500.00
09-60-4398	INFRAST<\$25,000		7,329.52	10,000.00		
09-60-4399	EQUIPMENT < \$5,000		337.50	7,200.00	2,027.00	
OPERATING EXPENSES TOTAL		122,123.67	132,211.01	98,300.00	47,447.35	75,700.00
09-60-4025	IT CONSULTING / SUPPORT	2,146.47	3,447.82	4,000.00	4,155.47	5,000.00
09-60-4078	ENGINEERING/CONSULTING		337.50	1,000.00		52,000.00
09-60-4086	UNIFORMS	574.50	518.70	900.00	243.82	800.00
09-60-4087	PROPERTY & LIABILITY INS	7,790.65	9,433.12	11,000.00	8,833.79	16,500.00
09-60-4113	MO ONE CALL	108.13	89.38	100.00	55.00	100.00

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 20-21	ACTUAL FY 21-22	ADOPTED/AMENDED FY 22-23	ACTUAL YTD FY 22-23	PROPOSED BUDGET FY 23-24
09-60-4119	REVERSE 911	519.75				
09-60-4156	GIS MAPPING	49.17	240.00	4,000.00	1,043.69	3,000.00
09-60-4338	CREDIT / DEBIT CARD FEES	1,144.75	1,547.46	1,400.00	1,726.59	2,100.00
	CONTRACTED SERVICES TOTAL	12,333.42	15,613.98	22,400.00	16,058.36	79,500.00
09-60-4210	CIST		104,020.00			
09-60-4233	PARK BOARD WAGES TRL GRT	5,508.38				
	TRANSFERS OUT TOTAL	5,508.38	104,020.00	.00	.00	.00
09-60-4140	PROFESSIONAL DEVELOPMENT	1,406.00	1,191.29	1,500.00	846.84	2,000.00
	OTHER EXPENSES TOTAL	1,406.00	1,191.29	1,500.00	846.84	2,000.00
09-60-4369	COP 2017 PRINCIPAL			7,448.74		7,738.28
09-60-4801	COP 2015 INTEREST	5,145.51	4,552.29	4,166.77	2,055.46	3,307.83
09-60-4802	COP 2017 INTEREST	6,081.74	5,810.01	5,623.33	5,623.33	5,333.80
09-60-4806	COP 2015 PRINCIPAL			21,485.75		22,951.50
	DEBT SERVICE TOTAL	11,227.25	10,362.30	38,724.59	7,678.79	39,331.41
09-60-4040	EQUIPMENT > \$5,000			1,000.00	2,524.50	29,200.00
09-60-4179	COMPUTER HARDWARE					1,150.00
09-60-4244	VEHICLES			10,000.00		15,000.00
09-60-4348	INFRASTRUCTURE > \$25,000		194,347.10			
	CAPITAL OUTLAY TOTAL	.00	194,347.10	11,000.00	2,524.50	45,350.00
	WATER TOTAL	289,673.06	726,889.53	373,174.59	203,064.31	441,181.41
	TOTAL EXPENSES	289,673.06	726,889.53	373,174.59	203,064.31	441,181.41
	WATER TOTAL	53,140.30	244,812.88	1,850.41	138,426.59	6,093.59

SEWER FUND
REVENUES DEPARTMENT

11-03-3046	TAP FEES	250.00	1,000.00	500.00	250.00	500.00
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ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 20-21	ACTUAL FY 21-22	ADOPTED/AMENDED FY 22-23	ACTUAL YTD FY 22-23	PROPOSED BUDGET FY 23-24
11-03-3060	USER CHARGES	504,763.72	517,049.39	553,650.00	492,404.90	605,000.00
11-03-3066	PENALTIES	6,860.92	7,571.05	5,000.00	7,812.02	5,500.00
	CHARGES FOR SERVICE TOTAL	511,874.64	525,620.44	559,150.00	500,466.92	611,000.00
11-03-3113	PRIMACY FEE % TO CITY	59.95	59.35		60.76	
	MISCELLANEOUS REVENUE TOTAL	59.95	59.35	.00	60.76	.00
11-03-3140	INTEREST EARNED	328.34	362.33		363.01	
11-03-3144	COP SERIES 2019	1,028.90	521.84		378.56	
	INTEREST TOTAL	1,357.24	884.17	.00	741.57	.00
11-03-3031	NH SPEC RD	17,172.55		10,000.00	10,000.00	10,000.00
11-03-3153	SURPLUS PROPERTY	231.40	315.04	3,625.00	2,350.00	4,375.00
	OTHER FINANCING SOURCE TOTAL	17,403.95	315.04	13,625.00	12,350.00	14,375.00
11-03-3190	PARK BOARD TRANSFER	11,500.00	11,500.00	12,000.00	12,000.00	12,000.00
11-03-3247	GEN REVENUE		55,024.00	20,000.00		30,000.00
	TRANSFER IN TOTAL	11,500.00	66,524.00	32,000.00	12,000.00	42,000.00
11-03-3248	GRANTS					50,000.00
	GRANT FUNDING TOTAL	.00	.00	.00	.00	50,000.00
	REVENUES TOTAL	542,195.78	593,403.00	604,775.00	525,619.25	717,375.00
SEWER DEPARTMENT						
11-61-4000	WAGES	107,868.28	115,130.95	133,000.00	91,718.13	133,000.00
11-61-4001	WAGES OT	2,424.20	1,024.50	4,800.00	1,219.13	4,800.00
11-61-4006	PAYROLL TAXES	8,812.37	8,849.16	10,600.00	7,077.20	10,600.00
11-61-4009	INSURANCE	13,266.76	15,169.47	25,550.00	15,289.54	23,200.00
11-61-4011	LAGERS	2,416.06	121,016.07	27,300.00	13,593.86	27,700.00
	PERSONNEL SERVICES TOTAL	134,787.67	261,190.15	201,250.00	128,897.86	199,300.00
11-61-4016	SEWER DEPRECIATION EXPENSE	130,913.00	165,143.00			
11-61-4020	GENERAL SUPPLIES	12,018.91	15,042.29	18,500.00	16,150.31	18,000.00
11-61-4022	PRINTING	531.20	465.24	700.00	75.79	700.00
11-61-4023	POSTAGE	2,400.00	2,250.00	2,500.00	1,652.50	2,500.00
11-61-4029	OFFICE SUPPLIES			500.00		200.00
11-61-4032	SMALL TOOLS			2,100.00	1,249.85	3,800.00
11-61-4050	TELEPHONE	433.80	480.00	1,000.00	400.00	500.00
11-61-4052	ELECTRIC	36,454.18	31,894.87	36,000.00	31,393.74	36,000.00
11-61-4160	BIDS/NOTICES	54.00	54.00	500.00		500.00
11-61-4180	VEHICLE/EQUIPMENT MAINTENANCE	8,321.46	24,017.17	10,000.00	3,538.04	1,000.00
11-61-4190	FUEL	2,706.84	3,678.62	3,500.00	2,132.86	3,500.00

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 20-21	ACTUAL FY 21-22	ADOPTED/AMENDED FY 22-23	ACTUAL YTD FY 22-23	PROPOSED BUDGET FY 23-24
11-61-4326	COMPUTER SOFTWARE		3,733.00	4,100.00		1,500.00
11-61-4379	UV MAINTENANCE	5,975.71	6,545.45	7,500.00	2,277.83	7,500.00
11-61-4398	INFRAST<\$25,000		16,034.00	23,000.00		28,000.00
11-61-4399	EQUIPMENT < \$5,000	2,888.00	337.50	4,700.00	202.00	
	OPERATING EXPENSES TOTAL	202,697.10	269,675.14	114,600.00	59,072.92	103,700.00
11-61-4025	IT CONSULTING / SUPPORT	2,166.47	3,447.82	4,000.00	4,155.47	5,000.00
11-61-4078	ENGINEERING/CONSULTING	393.00	256.00	21,000.00		80,000.00
11-61-4086	UNIFORMS	574.50	411.90	900.00	193.83	800.00
11-61-4087	PROPERTY & LIABILITY INS	7,790.65	9,433.12	11,000.00	8,833.79	16,500.00
11-61-4112	LAB TESTS	11,306.50	11,356.32	12,000.00	5,686.84	12,000.00
11-61-4113	MO ONE CALL	108.14	89.38	100.00	55.00	100.00
11-61-4119	REVERSE 911	525.00				
11-61-4156	GIS MAPPING	49.17		4,000.00	1,043.69	3,000.00
11-61-4338	CREDIT / DEBIT CARD FEES	1,144.78	1,547.46	1,400.00	1,726.59	2,100.00
	CONTRACTED SERVICES TOTAL	24,058.21	26,542.00	54,400.00	21,695.21	119,500.00
11-61-4233	PARK BOARD WAGES TRL GRT	5,508.38				
	TRANSFERS OUT TOTAL	5,508.38	.00	.00	.00	.00
11-61-4140	PROFESSIONAL DEVELOPMENT	1,386.00	2,210.88	2,500.00	609.94	2,500.00
	OTHER EXPENSES TOTAL	1,386.00	2,210.88	2,500.00	609.94	2,500.00
11-61-4216	SMALL BORR LOAN PRINCIPAL			4,900.00		5,000.00
11-61-4239	SMALL BORROWER LOAN INTEREST	791.00	725.20	658.00	329.00	589.40
11-61-4247	FISCAL CHARGES	1,482.22	1,458.31	1,435.00	1,252.75	1,410.50
11-61-4249	COP 2014 INTEREST	17,720.13	16,064.42	14,643.06	14,643.06	12,888.71
11-61-4369	COP 2017 PRINCIPAL			7,448.74		7,738.28
11-61-4422	COP 2014 PRINCIPAL			52,800.00		54,500.00
11-61-4801	COP 2015 INTEREST	5,145.51	4,552.29	4,166.77	2,055.46	3,307.83
11-61-4802	COP 2017 INTEREST	6,081.74	5,810.02	5,623.33	5,623.33	5,333.80
11-61-4803	COP 2019 PRINCIPAL			53,173.00		55,446.00
11-61-4804	COP 2019 INTEREST	45,295.48	43,190.29	41,369.99	41,369.99	39,096.98
11-61-4806	COP 2015 PRINCIPAL			21,485.75		22,951.50
	DEBT SERVICE TOTAL	76,516.08	71,800.53	207,703.64	65,273.59	208,263.00
11-61-4040	EQUIPMENT > \$5,000			101,000.00	2,524.50	174,200.00
11-61-4179	COMPUTER HARDWARE					1,150.00
11-61-4244	VEHICLES			10,000.00		15,000.00
11-61-4348	INFRASTRUCTURE > \$25,000			240,000.00	12,475.40	300,000.00
	CAPITAL OUTLAY TOTAL	.00	.00	351,000.00	14,999.90	490,350.00
	SEWER TOTAL	444,953.44	631,418.70	931,453.64	290,549.42	1,123,613.00

P84

ACCOUNT NUMBER ACCOUNT TITLE	ACTUAL FY 20-21	ACTUAL FY 21-22	ADOPTED/AMENDED FY 22-23	ACTUAL YTD FY 22-23	PROPOSED BUDGET FY 23-24
CIPRF TOTAL	69,348.00	26,415.64	92,719.00	14,820.00	23,100.00
TOTAL EXPENSES	69,348.00	26,415.64	92,719.00	14,820.00	23,100.00
CAP IMP PROJ RSRV FUND TOTAL	54,504.22	24,568.14-	78,719.00-	383.58-	18,100.00-

Report Total	331,274.83	411,893.58-	792,299.64-	719,465.81	1,011,266.00-
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GLOSSARY OF BUDGET TERMS

Accounting Systems: The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

Accounts Payable: A liability account reflecting amounts on open account owing to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments).

Accounts Receivable: An asset accounts reflecting amounts owing to open accounts from private persons or organizations for goods and services furnished by a government.

Accrual Accounting: A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the accounting period in which they are incurred.

Ad Valorem: Latin for “value of”. Refers to the tax assessed against real (land and buildings) and personal (equipment and furniture) property.

Agency Fund: A fund that is custodial in nature and does not present results of operations or have a measurement focus. The fund is accounted for using the modified accrual basis of accounting. This fund is used to account for assets that the City holds for others in an agency capacity.

Appropriation: An authorization made by the City Council that permits the City to incur obligations and to make expenditures of resources.

Assessed Valuation: The estimated value placed on real and personal property by the chief appraiser of the appraisal district as the basis for levying property taxes. All appraisals activity is the responsibility of the Nodaway County Assessor’s Office.

Asset: Resources held or owned by the City that benefit more than one accounting period.

Audit: A methodical examination of the use of resources. It concludes in written report of its findings, and it is a test of management’s accounting system to determine the extent to which internal accounting controls are both available and being used.

Bond: A written promise to pay a specified sum of money (the face of principal value of the bond), at a specified date or dates in the future (the maturity date), along with interest at a specified rate.

Bonded Debt: That portion of City debt represented by outstanding bonds.

Bond Refinancing: The payoff of old bonds and the re-issuance of new bonds in order to obtain better interest rates and/or better bond conditions.

Budget: A financial plan comprised of an estimate of proposed expenditures for a fiscal year and the proposed means of financing those expenditures.

Budget Amendment: A legal procedure utilized by the City staff and City Council to revise a budget appropriation during the fiscal year.

Budget Calendar: The schedule of key dates that the City follows in the preparation and adoption of the budget.

Budgetary Control: The control or management of the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Budget Message: A general discussion of the proposed budget presented in writing as part of the budget document. The budget message explains principal budget issues against the background of the present economy and financial experience in recent years.

Budget Ordinance: The official enactment by the City Council to approve the budget as presented, authorizing staff to obligate and spend revenues.

CAFR: Comprehensive Annual Financial Report.

Capital Expenditure: An expenditure on the acquisition of or improvement to a fixed asset with a useful life of more than one year.

Capital Improvements Program: A plan for capital improvements to be incurred each year over a set number of years to meet long-term capital needs.

Capital Improvement Sales Tax Fund: A fund created to account for the financial resources from the city's ½ cent Capital Improvement Sales tax to be used for funding general capital improvements.

Cash Basis: A basis of accounting in which transactions are recognized when cash is received or spent.

Certificate of Participation (COP): An instrument evidencing a pro rata share in a specific pledged revenue stream, usually lease payments by the issuer that are subject to annual appropriation. The certificate generally entitles the holder to receive a share, or participation, in the lease payments from a particular project. The lease payments are passed through the lessor to the certificate holders. The lessor typically assigns the lease and lease payments to a trustee, which then distribute the lease payments to the certificate holders.

Charges for Services: Revenue derived by charging a fee to the specific user of the service.

Current Assets: Those assets which are available or can be made readily available from current operations or to pay current liabilities. Those assets which will be used up or converted to cash within a year. Some examples are cash, temporary investments and taxes receivable which will be collected within one year.

Current Liabilities: Debt or other legal obligation arising out of transactions in the past which must be liquidated, renewed, or refunded within one year.

Current Taxes: Taxes levied and due within one year.

Debt: An obligation resulting from borrowed money or from the purchase of goods and services. Debts of government include bonds and notes.

Delinquent Taxes: Taxes that remain unpaid after the due date and which have penalty and interest attached. In Missouri, tax statements are mailed in November and are due by December 31.

Department: A major administrative unit of the City which manages an operation or group of related operations within a functional area.

Depreciation: The process of recognizing the physical deterioration of capital assets over a period of time.

Employee (or Fringe) Benefits: Contributions made by a government to meet commitments or obligations for employee benefits. Included is the government's share of Social Security and various pension, life, and medical plans.

Enterprise Fund: A fund established to account for operations: a) financed through user charges and operated in a manner similar to private business, where the intent is to cover the cost of providing goods and services to the general public on a continuing basis; or b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, or other purposes. The City's Enterprise Funds are for solid waste, water and sewer services.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year.

Expenditures: A decrease in the net financial resources of the City due to the acquisition of goods or services.

Expense: Charges incurred for operations, maintenance, interest, and other charges.

Fiduciary Fund: A fund used to report assets held in trustee or agency capacity for others and therefore cannot be used to fund operations or other entity programs.

Fiscal Year (FY): A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of operations. The City of Maryville's fiscal year begins July 1st and ends the following June 30th.

Fixed Asset: Assets of a long-term nature which are intended to continue to be held or used, such as land, buildings, improvements to land and buildings, machinery, equipment, and vehicles. To be considered a fixed asset, the original cost of an item must exceed \$5,000 according to the City of Maryville's accounting and financial policies.

Franchise Fee: A fee paid by public service utilities for use of public right-of-way to deliver their services.

Full Faith and Credit: A pledge of a government's taxing power to repay debt obligations.

Full Time Equivalent (FTE): Number of staff positions calculated on the basis that one FTE equates 2080 hours worked a year.

Fund: An accounting entity with a self-balancing set of accounts that record financial transactions for specific activities or government functions.

Fund Balances: The difference between assets and liabilities.

Generally Accepted Accounting Principles (GAAP): A body of accounting and financial reporting standards set by the Governmental Accounting Standards Board (GASB) for state and local governments.

General Fund: The fund used to account for all financial resources except those required or selected to be accounted for in another fund.

General Obligation (GO) Bonds: When the City pledges its full-faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is used to refer to bonds which are repaid from taxes and other general revenue.

Goal: A statement of broad direction, purpose or intent on the needs of the community. A goal is general and timeless.

Governmental Accounting Standards Board (GASB): The recognized authoritative accounting and financial reporting standard setting body for government entities.

Governmental Funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Grant: A contribution by a government or other organization to support a specific function or operation.

Infrastructure: The basic framework or foundation of the City, including buildings, roads, bridges, sidewalks, and water and sewer systems.

Interfund Transfers: Transfer of resources between two funds of the same governmental unit.

Intergovernmental Revenue: Revenue received from other governments, whether local, state, or federal, usually in the form of grants, entitlements, shared revenue or payments in lieu of taxes.

Levy: The process of imposing taxes for the support of government activities.

Licenses, Permits, and Fees: Revenues collected by the City from individuals or business concerns for rights or privileges granted by the City.

Long Term Debt: Debt that is repaid over a period of time longer than one year.

Maintenance and Operation Costs: The day-to-day operating and maintenance cost of a municipality including such things as personnel, gas, electric bills, telephone charges, postage and vehicle maintenance.

Modified Accrual Accounting: A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are “measurable” and available. It is recommended as the standard for most governmental funds.

Net Assets: Total assets minus total liabilities.

Objectives: A desired outcome that is measurable and that can be achieved within a specific time frame.

Ordinance: A formal legislative enactment by City Council. An ordinance has full force and effect of law within the boundaries of the municipality, unless it conflicts with any higher form of law. The difference between ordinance and a resolution is that the latter requires less formality.

Property Taxes: Revenues derived from the levying of taxes on real and personal property. Property taxes are levied according to the properties assessed value.

Proprietary Fund: A fund used to account for a government’s business-type activities. A proprietary fund can either be an enterprise fund or internal service fund.

Resources: The total monies available for appropriation purposes to include revenues, fund balances, transfers and other financing resources (e.g. bond proceeds, lease proceeds, loan proceeds).

Revenue: Income received or anticipated from taxes or other sources, such as business licenses, user fees, fines and investments.

Revenue Bonds: When a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. The City's revenue bonds are repayable from user charges.

User Charges: The payment of a fee for direct receipt of a public service by the party benefiting from the service (e.g. fees paid for water and sewer services).