

BOROUGH OF CARROLL VALLEY

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# 2022 Budget

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Approved - December 14, 2021



WHERE EVERY SEASON IS THE **BEST SEASON!**

5685 FAIRFIELD ROAD CARROLL VALLEY, PA 17320 (717) 642-8269

# General Fund Revenue/Expenditure Summary

	2020 Budget	2021 Budget	2022 Budget	2021 \$	vs. %	2022 %
(301) Real Property Taxes	1,029,743	1,033,834	1,040,689	6,855		0.66%
(310) Local Tax Enabling Act	781,544	827,017	838,195	11,178		1.35%
(321) Business License & Permits	59,700	61,925	61,900	(25)		-0.04%
(331) Fines	27,350	23,350	23,050	(300)		-1.28%
(341) Interest Earnings	7,000	4,000	3,713	(287)		-7.18%
(350) Intergovernmental Revenues	600	400	600	200		50.00%
(355) State Shared Rev & Entitlement	115,428	105,986	105,996	9		0.01%
(361) General Government	6,500	5,000	8,000	3,000		60.00%
(362) Public Safety	308,632	103,869	117,644	13,775		13.26%
(367) Culture - Recreation	12,000	12,000	11,000	(1,000)		-8.33%
(380) Miscellaneous Revenue	25,737	1,500	3,700	2,200		146.67%
(391) Fixed Asset Disposition	200	200	200	0		0.00%
(392) Interfund Operating Transfers	161,430	163,075	161,691	(1,384)		-0.85%
<b>Total Revenues</b>	<b>2,535,864</b>	<b>2,342,157</b>	<b>2,377,128</b>	<b>34,971</b>		<b>1.49%</b>
(400) Legislative (Governing) Body	13,147	4,810	7,031	2,221		46.17%
(401) Executive	320,213	326,742	346,134	19,392		5.93%
(402) Financial Administration	13,500	14,000	14,700	700		5.00%
(403) Tax Collection	11,741	11,199	11,849	650		5.80%
(404) Law	58,500	61,000	61,000	0		0.00%
(407) It/Networking	31,987	28,595	29,359	764		2.67%
(409) General Buildings	111,828	86,248	89,991	3,743		4.34%
(410) Police	558,730	502,996	502,425	(571)		-0.11%
(411) Fire	138,901	138,866	131,159	(7,707)		-5.55%
(412) Ambulance/Rescue	0	0	0	0		
(413) Protective Inspection	119,461	36,292	44,820	8,528		23.50%
(414) Planning & Zoning	4,000	4,500	4,500	0		0.00%
(430) Highway General	504,212	513,541	526,579	13,038		2.54%
(432) Snow & Ice Removal	45,558	44,045	44,235	190		0.43%
(433) Traffic Signals & Street Signs	12,549	6,816	5,530	(1,286)		-18.87%
(434) Street Lighting	48,382	48,435	44,200	(4,235)		-8.74%
(437) Repair Of Tools & Machinery	132,510	105,597	109,151	3,553		3.37%
(438) Maint/Repairs Hwys & Bridges	1,223	686	386	(300)		-43.73%
(454) Parks	150,037	120,833	118,321	(2,512)		-2.08%
(483) Pension Contribution	154,671	162,601	164,474	1,873		1.15%
(486) Insurance	84,300	89,295	73,848	(15,447)		-17.30%
(491) Refund of Prior Year Revenue	200	0	0	0		
(492) Interfund Oper Transfer	0	13,931	26,309	12,378		
(493) Contributions, Grants, Subsidies	22,501	21,128	21,128	0		0.00%
<b>Total Expenditures</b>	<b>2,538,151</b>	<b>2,342,157</b>	<b>2,377,128</b>	<b>34,971</b>		<b>1.49%</b>
<b>Net</b>	<b>-2,287</b>	<b>0</b>	<b>0</b>			



# BOROUGH OF CARROLL VALLEY

Office of the Borough Manager

November 9, 2021

Attn: Borough Council; Mayor; Finance Committee  
Carroll Valley Borough  
5685 Fairfield Road  
Carroll Valley, PA 17320

Subject: **2022 Budget Message**

Dear Members:

As required by Chapter 1, Section 316.2.d of the Borough of Carroll Valley Code of Ordinances, the proposed Fiscal Year 2022 Budget is respectfully submitted for review and recommendation. This is the 17th budget in a series that represents the continuous evolution of the document in an ongoing effort to create the best policy document possible for the citizens of the Borough. Over the last 16+ years the Borough has made several significant advancements within budget creation and spending practices, none as significant as breaking the pattern of supporting the cost of ongoing operating expenses with one-time sources of revenue. Changes like this represent the shift in theory necessary to budget efficiently and economically.

Formatting for this budget document was created so that it will better serve as a policy document, as an operations guide, as a financial plan and as a communications medium. There have been ongoing modifications to the format of this document to increase transparency of government and encourage public participation. The greatest benefit to the citizens is that the format presents a clear picture of the operations and the financial plan that is embodied in the 2022 budget.

This message is intended to supplement the numbers and statistical analysis of the proposed budget with a narrative that describes budgetary recommendations and public policy considerations that comprise the budget. Responsible municipal budgets fairly and accurately provide for the required basic services as well as the desired services by the citizens. This plan accomplishes that goal. The Borough's highest priority is good quality service to the public. Our public expects streets to be swept, police to respond quickly, snow to be plowed, and services in general to be delivered efficiently and effectively.

Carroll Valley has continued to move forward during the past year. This administration continues to manage our way through challenging times. To the credit of many contributors to Carroll Valley's local government, the Borough has remained in the enviable position where we continue to provide quality services to residents while finding ways to cope with inconsistent revenues and additional expenses due to the ongoing public health crisis.

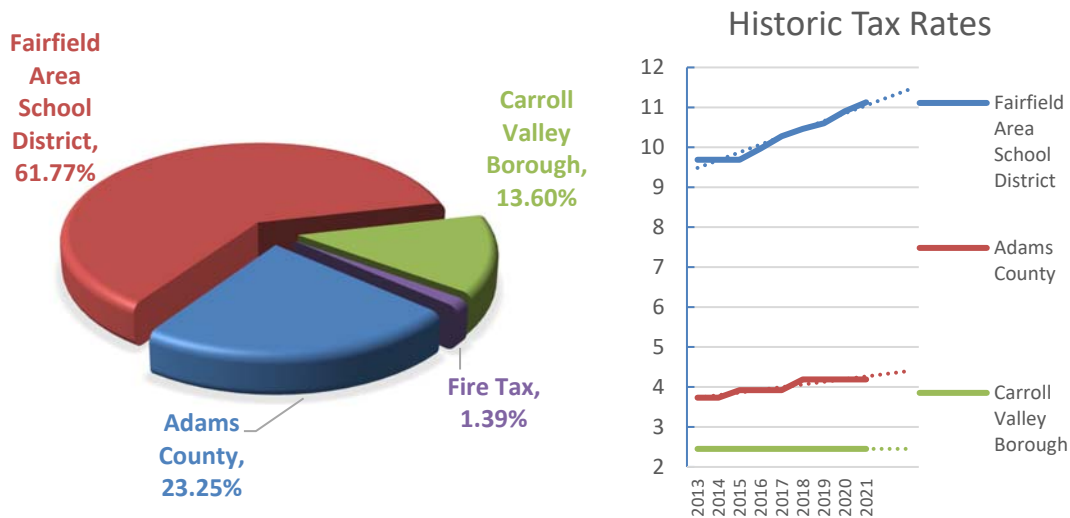
To avoid raising tax rates, tough decisions must continue to be made to fulfill our obligation to the Borough's 4,000+ residents. Many of the decisions that lie ahead may not always be popular, but they may be necessary to secure a solid fiscal foundation for the Borough of Carroll Valley in the 21st century.

I present this document; the Borough's Proposed Budget for Fiscal Year 2022, knowing that it addresses our citizens' fundamental needs while preserving the important financial reforms that will

sustain the integrity of our Borough as we continue to confront our challenges. I have worked successfully with Borough staff to develop a spending plan that safeguards services; and maintains current reserve balances. As in years past, the Borough Staff approached this next year’s budget with the same cautious, fiscally conservative, and “business smart” approach that a municipal government of limited means must pursue in good, or in bad times. This cautious and prudent approach will involve the following actions:

## Revenues

- One major revenue source is the *Real Estate Property Tax*. Since 2012 this rate has held steady at 2.45 mills, or .00245 of assessed value of land and buildings. For 2022 this budget proposes **NO TAX INCREASE**, meaning the property tax rate is proposed to remain the same. The Borough portion of a property tax bill is only a small portion of the total property taxes paid by our residents each year. Please see the breakdown below:



**Figure 1.** Distribution of total tax paid by resident. For every \$1 of taxes paid, less than 14¢ is paid to Carroll Valley Borough for operations. Since 2012, while other tax authorities have continued to raise taxes, Carroll Valley has held its tax rate steady.

Our property tax rate continues to be a great value when compared to the other areas of Adams County when factoring in services provided. Of the 40 taxing districts in Adams County, Carroll Valley ranks 18<sup>th</sup> in total millage assessed, indicating that our taxes are on par with the residents of Adams County as a whole. Of the 13 Borough’s in Adams County, Carroll Valley ranks 2<sup>nd</sup> in total millage assessed, indicating that Carroll Valley is one of the least expensive Boroughs to live in Adams County. Further, of the taxing districts which provide Police Services, Carroll Valley ranks 5<sup>th</sup> lowest of 11 communities. Also, Carroll Valley provides services to 53 miles of roads (compared to 16 miles for Gettysburg Borough) which further indicates the level of service being provided.

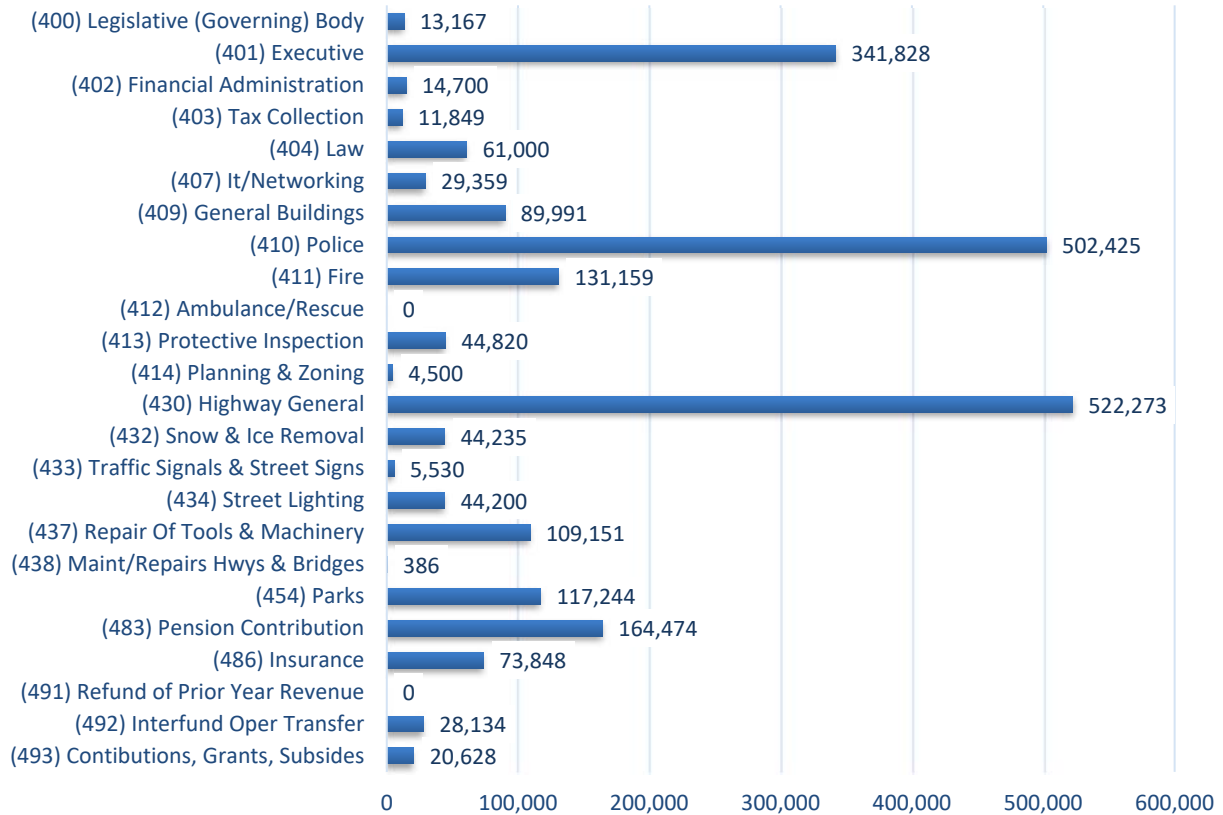
- Diligent collection efforts by the YATB have helped to push *Earned Income Tax* revenue to its highest level ever, and this revenue source has become more consistent. After a collection of \$586,104 in 2019 and \$597,478 in the pandemic year of 2020, this shows an upward trend and a positive indication of the state of the local economy. Even during 2020, when the economy was shut down due to pandemic, our revenues increased to their highest level ever. Projections for

2021 show increases of 1.4 % We anticipate resuming the slightly upward trend in 2022, but have budgeted conservatively, since at the time of writing this, COVID-19 is just beginning to ease.

- **REAL ESTATE TRANSFER TAX** revenues fluctuate from year-to-year dependent upon the national housing market. In 2015, the Borough received more than \$67,000, which has steadily increased since hitting the low point of \$46,219 in 2011. In 2016, the Borough saw a jump in this revenue to \$85,596, with another jump in 2017 of \$98,771. In 2018, this revenue dropped to \$82,195, which indicates the local housing economy is ever dependent on the strength of the national economy. Projections for this revenue indicate a leveling, although buoyed in 2019 by the sale of Liberty Mountain Resort. With 2020 a statistical outlier due to pandemic, for 2021, we projected a modest decrease in revenue, but did not anticipate the surge in real estate. We are projecting this revenue to hold steady in 2022.

## Expenditures

### Where is the money spent?



- In 2022, the Borough will continue to fund services such as Police, Road Maintenance, and Parks and Recreation, and events such as the July 4th Celebration and Movies in the Park.
- Normal **ROAD MAINTENANCE** functions such as snow removal, line striping, highway mowing, and pothole repairs will continue as seen in previous years. Our office has received many complaints about the utilization of a chip seal program. This method has been highly scrutinized for several years now, and through our evaluation process, we have learned: For every \$1 spent on the chip seal application, taxpayers would have to pay \$9.30 for asphalt

overlay. Or to say it differently, doing an asphalt overlay application to the streets would cost almost 10 times more than the chip seal method. A lane mile of chip seal application costs \$12,000 compared to \$112,000 per lane mile for asphalt overlay. An asphalt overlay lasts about 10 years while the chip seal application lasts approximately six years before needing to be re-applied. Without proper maintenance, the streets would crumble, and potholes would form, compromising the base of the street, requiring a complete reconstruction of the street. The cost to reconstruct a street lane mile is about \$1.5 million. Utilizing the Chip Seal Street Preservation Program permits almost 10 times the number of roads to be maintained each year, helping to avoid costly street reconstruction. Our plan is to keep streets well maintained and preserved with the best methods available, so they will not need to be reconstructed, including using the most cost-effective solutions available.

The cost-effectiveness of the Chip Seal Program provides a maintenance program that will be funded mostly with Liquid Fuel Tax revenue that is received from the Commonwealth.

- In 2022, the **POLICE DEPARTMENT** budget proposes to serve the community with 3 full-time officers, supplemented with part-time officer hours and one administrative assistant. Also, the contracting arrangement with Fairfield Borough will continue for 2022.
- The **BUILDING AND ZONING DEPARTMENT** has seen an increase in new home construction permits, remodel permits, sewer permits and inspections. Also, according to the Realtors' Association of York and Adams County, the housing market increased in 2020, both in number of homes sold (11% increase) in Carroll Valley, and average sale price (1% increase). So far in 2021, new home sales have continued to increase, and the median sale prices have increased by 22%. This typically indicates demand is present, but there is consumer uncertainty about the national economy. This seems a reasonable response by consumers to the pandemic. Home sale trends are a good indicator of the desirability of living in a particular community. The more these numbers increase, the more we can expect to see increases in new home permits/remodels/etc.
- **PERSONNEL COSTS.** This budget proposes a 6.1% Cost of Living Increase. Benefit costs increased by 10% and continue to grow, which is a product of our national crisis of overinflated healthcare and prescription costs. Staff is continuing to search for creative ways to keep these costs low.
- **CAPITAL RESERVE EXPENDITURES** are previously funded and planned for 2022. The Borough plans to rehabilitate the buildings at the Municipal Services Complex, complete an exterior remodel of the Cortner Pavilion, build a new pavilion in Carroll Commons, purchase 2 new Police Vehicles, and cover debt service payments with Capital Reserve Funds.
- The **SANITARY SEWER BUDGET**, as presented, includes no adjustments to the quarterly charges for sewer customers. Staff has begun planning for a major renovation to the sewer plant, and to extend service to several residents, a majority of whom utilize holding tanks currently.

## Summary

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The Borough continues to take steps to get the most out of existing services. During challenging fiscal periods, opportunities are emerging for making our government more efficient. These challenging times have caused this administration to no longer accept the "same old practice" as the norm and challenge people to ask the simple question- Why? The question "why" takes on new meaning when we look at how we operate various Borough functions.

The citizens of Carroll Valley moved here for a higher quality of life. As local leaders, our decisions have a profound effect on that goal. By providing a safe, clean community with cultural and recreational opportunities, we can do our part to help re-energize and stabilize our local economy.

In closing, Carroll Valley Borough continues to be very vigilant in providing services on a basis of what is affordable to the citizens today and will not become a burden to them in the future. The Borough will continue to follow this policy, as it must make a commitment to consider where the Borough is, to consider where the Borough must be in the future, and to be willing to accept and promote the changes that are necessary to be ready for the future.

Very truly yours,



David A. Hazlett  
Borough Manager

Account #	Description	2019			2020			2021			2022			
		Budget	Actual	Diff	Budget	Actual	Diff	Budget	10/1 ytd	remaining	Initial	MGR	2021 Diff	% Change
<b>Real Property Taxes</b>														
01-301-100	Real Estate Taxes - Current Yr	991,376	1,002,002	10,626	1,000,743	1,005,640	4,897	1,007,834	942,811	(65,023)	1,015,689	1,015,689	7,855	0.78%
01-301-200	Real Estate Taxes - Prior Year	8,500	10,613	2,113	9,000	11,806	2,806	10,000	13,858	3,858	11,000	11,000	1,000	10.00%
01-301-300	Real Estate Taxes - Delinquent	20,000	22,166	2,166	20,000	17,517	(2,483)	16,000	14,158	(1,842)	14,000	14,000	(2,000)	-12.50%
<b>Subtotal</b>		<b>1,019,876</b>	<b>1,034,781</b>	<b>14,905</b>	<b>1,029,743</b>	<b>1,034,963</b>	<b>5,220</b>	<b>1,033,834</b>	<b>970,827</b>	<b>(63,007)</b>	<b>1,040,689</b>	<b>1,040,689</b>	<b>6,855</b>	<b>0.66%</b>
<b>Local Tax Enabling Act</b>														
01-310-100	Real Estate Transfer Taxes	81,000	218,040	137,040	91,987	89,134	(2,853)	90,000	85,936	(4,064)	90,000	90,000	0	0.00%
01-310-210	Earned Income Taxes - Current	530,000	586,104	56,104	552,500	597,478	44,978	599,516	480,741	(118,776)	608,131	608,131	8,615	1.44%
01-310-310	Hotel Tax Allocation	21,000	25,979	4,979	25,500	14,388	(11,112)	25,000	12,749	(12,251)	15,000	25,000	0	0.00%
01-310-510	Fire Tax	101,115	103,325	2,210	101,957	103,880	1,923	102,501	97,372	(5,129)	103,064	103,064	563	0.55%
01-310-610	Admissions Taxes - Current Yr	10,000	10,002	2	9,600	6,261	(3,339)	10,000	8,791	(1,209)	11,100	12,000	2,000	20.00%
<b>Subtotal</b>		<b>743,115</b>	<b>943,450</b>	<b>200,336</b>	<b>781,544</b>	<b>811,141</b>	<b>29,596</b>	<b>827,017</b>	<b>685,589</b>	<b>(141,429)</b>	<b>827,295</b>	<b>838,195</b>	<b>11,178</b>	<b>1.35%</b>
<b>Business License &amp; Permits</b>														
01-321-610	Trans. Retail/Home Occupation	200	300	100	200	100	(100)	100	700	600	200	200	100	100.00%
01-321-800	Cable Television Franchise	59,000	59,691	691	59,500	61,155	1,655	61,825	46,191	(15,634)	60,000	61,700	(125)	-0.20%
<b>Subtotal</b>		<b>59,200</b>	<b>59,991</b>	<b>791</b>	<b>59,700</b>	<b>61,255</b>	<b>1,555</b>	<b>61,925</b>	<b>46,891</b>	<b>(15,034)</b>	<b>60,200</b>	<b>61,900</b>	<b>(25)</b>	<b>-0.04%</b>
<b>Fines</b>														
01-331-100	Borough Collections	100	50	(50)	100	100	0	50	105	55	50	50	0	0.00%
01-331-110	State & County Collections	12,000	13,563	1,563	15,000	13,214	(1,786)	13,000	7,426	(5,574)	13,000	13,000	0	0.00%
01-331-120	District Magistrate Collection	11,000	10,017	(983)	12,000	8,417	(3,583)	10,000	7,111	(2,889)	10,000	10,000	0	0.00%
01-331-413	Fines:Zoning & Code Enforcemnt	0	299	299	250	679	429	300	0	(300)	0	0	(300)	-100.00%
<b>Subtotal</b>		<b>23,100</b>	<b>23,929</b>	<b>829</b>	<b>27,350</b>	<b>22,409</b>	<b>(4,941)</b>	<b>23,350</b>	<b>14,643</b>	<b>(8,707)</b>	<b>23,050</b>	<b>23,050</b>	<b>(300)</b>	<b>-1.28%</b>
<b>Interest Earnings</b>														
01-341-000	Interest Earnings	3,360	10,572	7,212	7,000	4,568	(2,432)	4,000	1,714	(2,286)	3,713	3,713	(287)	-7.18%
<b>Subtotal</b>		<b>3,360</b>	<b>10,572</b>	<b>7,212</b>	<b>7,000</b>	<b>4,568</b>	<b>(2,432)</b>	<b>4,000</b>	<b>1,714</b>	<b>(2,286)</b>	<b>3,713</b>	<b>3,713</b>	<b>(287)</b>	<b>-7.18%</b>
<b>Intergovernmental Revenues</b>														
01-350-010	Shared Expense/Hamiltonban	750	523	(227)	600	612	12	400	591	191	400	600	200	50.00%
<b>Subtotal</b>		<b>750</b>	<b>523</b>	<b>(227)</b>	<b>600</b>	<b>612</b>	<b>12</b>	<b>400</b>	<b>591</b>	<b>191</b>	<b>400</b>	<b>600</b>	<b>200</b>	<b>50.00%</b>



Account #	Description	2019			2020			2021			2022			
		Budget	Actual	Diff	Budget	Actual	Diff	Budget	10/1 ytd	remaining	Initial	MGR	2021 Diff	% Change
<b>State Shared Revenues and Entitlements</b>														
01-355-010	Public Utility Realty Tax	1,950	1,529	(421)	1,710	1,938	228	1,529	0	(1,529)	1,529	1,842	313	20.47%
01-355-080	Alcoholic Beverages Taxes	600	600	0	600	600	0	600	0	(600)	600	600	0	0.00%
01-355-130	Foreign Fire Insurance Premium	30,000	24,159	(5,841)	30,000	24,320	(5,680)	30,000	0	(30,000)	30,000	22,000	(8,000)	-26.67%
01-355-131	Pension Aid Police	28,106	26,248	(1,858)	34,997	49,633	14,635	19,695	0	(19,695)	29,543	28,784	9,088	46.14%
01-355-132	Pension Aid Nonuniform	51,528	55,680	4,152	48,121	54,162	6,041	54,162	0	(54,162)	54,162	52,770	(1,392)	-2.57%
01-355-133	Disaster Assistance			0	0	105,314	105,314	0	211,217	211,217	0	0	0	
<b>Subtotal</b>		<b>112,184</b>	<b>108,217</b>	<b>(3,967)</b>	<b>115,428</b>	<b>235,966</b>	<b>120,538</b>	<b>105,986</b>	<b>211,217</b>	<b>105,230</b>	<b>115,834</b>	<b>105,996</b>	<b>9</b>	<b>0.01%</b>
<b>General Government</b>														
01-361-330	Zoning Permits	10,000	6,400	(3,600)	6,500	5,950	(550)	5,000	8,125	3,125	8,000	8,000	3,000	60.00%
01-361-340	Hearing Fees	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Subtotal</b>		<b>10,000</b>	<b>6,400</b>	<b>(3,600)</b>	<b>6,500</b>	<b>5,950</b>	<b>(550)</b>	<b>5,000</b>	<b>8,125</b>	<b>3,125</b>	<b>8,000</b>	<b>8,000</b>	<b>3,000</b>	<b>60.00%</b>
<b>Public Safety</b>														
01-362-100	Special Police Services	50	29	(21)	50	312	262	50	32	(18)	120	120	70	140.00%
01-362-101	Drug Task Force Reimbursement	5,000	7,575	2,575	5,000	5,855	855	8,000	4,836	(3,164)	8,000	8,000	0	0.00%
01-362-110	Sale Of Copies Of Police Rep	400	180	(220)	400	335	(65)	150	160	10	300	300	150	100.00%
01-362-120	Dare Contributions	0	186	186	0	0	0	0	0	0	0	0	0	
01-362-130	Vehicle Impoundment Fee	5,000	4,410	(590)	6,000	840	(5,160)	2,500	4,975	2,475	4,000	4,000	1,500	60.00%
01-362-140	Police Services-Fairfield	70,607	70,607	(0)	73,432	73,432	0	76,369	50,913	(25,457)	79,424	79,424	3,055	4.00%
01-362-400	Building Inspection Fees	15,000	15,150	150	15,500	150	(15,350)	0	0	0	0	0	0	
01-362-410	Building Permits	65,000	66,790	1,790	75,000	2,400	(72,600)	0	2,250	2,250	0	0	0	
01-362-411	Stormwater Permits	2,500	516	(1,984)	1,500	(1,963)	(3,463)	4,000	4,386	386	4,000	4,000	0	0.00%
01-362-412	Ucc Surcharge	250	185	(66)	250	0	(250)	0	0	0	0	0	0	
01-362-413	Inspection Services -Cumberland Twp	30,000	25,511	(4,489)	117,000	1,400	(115,600)	0	0	0	0	0	0	
01-362-414	Zoning Certifications	0	930	930	0	0	0	0	0	0	0	0	0	
01-362-440	Sewage Permits/On-Site	7,000	17,550	10,550	10,500	16,800	6,300	11,000	23,550	12,550	20,000	20,000	9,000	81.82%
01-362-442	On-Site Septic Inspections	4,000	3,770	(230)	4,000	2,410	(1,590)	1,800	980	(820)	1,800	1,800	0	0.00%
01-362-470	Sewage Permits/Connections	0	200	200	0	100	100	0	250	250	0	0	0	
<b>Subtotal</b>		<b>204,807</b>	<b>213,588</b>	<b>8,781</b>	<b>308,632</b>	<b>102,071</b>	<b>(206,561)</b>	<b>103,869</b>	<b>92,332</b>	<b>(11,538)</b>	<b>117,644</b>	<b>117,644</b>	<b>13,775</b>	<b>13.26%</b>
<b>Highway and Streets</b>														
01-363-500	Contracted Highway And Street	0	0	0	0	0	0	0	780	780	750	750	750	
<b>Subtotal</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>780</b>	<b>780</b>	<b>750</b>	<b>750</b>	<b>750</b>	

Account #	Description	2019			2020			2021			2022			
		Budget	Actual	Diff	Budget	Actual	Diff	Budget	10/1 ytd	remaining	Initial	MGR	2021 Diff	% Change
<b>Culture - Recreation</b>														
01-367-800	Park Pavilion Use Fees	12,000	12,990	990	12,000	5,775	(6,225)	12,000	7,100	(4,900)	11,000	11,000	(1,000)	-8.33%
01-367-803	Recreation Program Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
01-367-804	Fishing Derby Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Subtotal</b>		<b>12,000</b>	<b>12,990</b>	<b>990</b>	<b>12,000</b>	<b>5,775</b>	<b>(6,225)</b>	<b>12,000</b>	<b>7,100</b>	<b>(4,900)</b>	<b>11,000</b>	<b>11,000</b>	<b>(1,000)</b>	<b>-8.33%</b>
<b>Miscellaneous Revenue</b>														
01-380-100	Miscellaneous	500	1,690	1,190	500	1,800	1,300	1,500	9,965	8,465	500	1,700	200	13.33%
01-380-101	Soda Machine Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
01-380-102	Returned Check Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
01-380-152	Insurance Dividends/Refunds	46,921	68,626	21,705	25,237	23,891	(1,346)	0	0	0	0	2,000	0	0
<b>Subtotal</b>		<b>47,421</b>	<b>70,316</b>	<b>22,895</b>	<b>25,737</b>	<b>25,691</b>	<b>(46)</b>	<b>1,500</b>	<b>9,965</b>	<b>8,465</b>	<b>500</b>	<b>3,700</b>	<b>2,200</b>	<b>146.67%</b>
<b>Fixed Asset Disposition</b>														
01-391-101	Sale Of Gfa-General Govt	0	0	0	0	0	0	0	243	243	0	0	0	0
01-391-200	Compensation For Loss Of Gfa	200	4,783	4,583	200	65	(135)	200	140	(60)	200	200	0	0.00%
<b>Subtotal</b>		<b>200</b>	<b>4,783</b>	<b>4,583</b>	<b>200</b>	<b>65</b>	<b>(135)</b>	<b>200</b>	<b>383</b>	<b>183</b>	<b>200</b>	<b>200</b>	<b>0</b>	<b>0.00%</b>
<b>Interfund Operating Transfers</b>														
01-392-080	From Sanitary Sewer Fund To Ss	160,396	160,396	0	161,430	161,430	0	163,075	0	(163,075)	151,020	161,691	(1,384)	-0.85%
<b>Subtotal</b>		<b>160,396</b>	<b>160,396</b>	<b>0</b>	<b>161,430</b>	<b>161,430</b>	<b>0</b>	<b>163,075</b>	<b>0</b>	<b>(163,075)</b>	<b>151,020</b>	<b>161,691</b>	<b>(1,384)</b>	<b>-0.85%</b>
<b>Revenues Total</b>		<b>2,396,409</b>	<b>2,649,936</b>	<b>253,527</b>	<b>2,535,864</b>	<b>2,471,896</b>	<b>(63,968)</b>	<b>2,342,157</b>	<b>2,050,157</b>	<b>(292,000)</b>	<b>2,360,295</b>	<b>2,377,128</b>	<b>34,971</b>	<b>1.49%</b>

Account #	Description	2019			2020			2021			2022			
		Budget	Actual	Diff	Budget	Actual	Diff	Budget	10/1 ytd	remaining	Initial	MGR	Diff	% Change

### Governing Body

01-400-112	Mayor	2100	2100	0	2100	2100	0	0	0	0	2100	2100	2100	
01-400-113	Council	5700	4100	1600	5700	4100	1600	0	0	0	5700	0	0	
01-400-192	Social Security (Fica)	484	384	99	484	384	100	0	0	0	484	130	130	
01-400-193	Medicare	113	90	23	113	90	23	0	0	0	113	30	30	
01-400-330	Community Media Contract	2400	2200	200	2400	2000	400	2400	1600	800	2400	2400	0	0.00%
01-400-420	Dues/Subscriptions/Memberships	1210	998	212	1210	1221	(11)	1345	1086	259	1555	1345	0	0.00%
01-400-460	Continuing Education/Conf.	805	1015	(210)	1140	723	418	1065	613	453	1275	1025	(40)	-3.76%
<b>Subtotal</b>		<b>12812</b>	<b>10887</b>	<b>1925</b>	<b>13147</b>	<b>10618</b>	<b>2529</b>	<b>4810</b>	<b>3299</b>	<b>1511</b>	<b>13627</b>	<b>7031</b>	<b>2221</b>	<b>46.17%</b>

### Executive

01-401-120	Administration Wages	188721	188719	2	192496	192490	6	194420	134600	59820	206280	210280	15860	8.16%
01-401-192	Social Security (Fica)	11701	11701	0	11935	11935	0	12054	8345	3709	12789	13037	983	8.16%
01-401-193	Medicare	2736	2736	(0)	2791	2791	0	2819	1952	867	2991	3049	230	8.16%
01-401-194	Unemployment	1516	1155	361	1140	1150	(10)	1140	855	285	1140	1140	0	0.00%
01-401-195	Medical Deductible Reimb	6000	5606	394	6000	6125	(125)	5000	1188	3812	5000	0	(5000)	-100.00%
01-401-196	Major Medical Insurance	77491	77511	(20)	69688	69706	(18)	80879	53919	26960	80143	89024	8145	10.07%
01-401-197	Life/Disability Insurance	791	831	(40)	791	831	(40)	791	623	168	791	791	0	0.00%
01-401-198	Dental/Vision Insurance	3606	3537	69	3438	2714	724	2857	1905	952	2857	2911	53	1.87%
01-401-199	Employee Ind. Drop Return	0	0	0	0	0	0	0	0	0	0	0	0	
01-401-201	Bank Service Charges	605	722	(117)	605	1050	(445)	245	495	(250)	125	125	(120)	-48.98%
01-401-210	Office Supplies-General	1226	535	691	1268	3650	(2381)	890	313	578	924	874	(16)	-1.81%
01-401-220	Copier Supplies	1209	730	479	1154	339	815	815	404	412	824	824	8	1.04%
01-401-260	Minor Equipment Purchases	800	237	563	300	442	(142)	0	0	0	0	0	0	
01-401-300	Other Services And Charges	145	360	(215)	145	255	(110)	45	31	14	45	45	0	0.00%
01-401-313	Engineering Services-Genrl	5000	2440	2560	2500	0	2500	1500	330	1171	1500	1000	(500)	-33.33%
01-401-321	Telephone Ser & Instaln	4272	5001	(729)	4356	3743	613	4836	1925	2911	4836	4836	0	0.00%
01-401-325	Postal Serv & Postage-Gen	3795	3636	159	3682	3397	285	2814	2241	573	3711	2711	(103)	-3.65%
01-401-329	Newsletter Pub & Distr	400	0	400	240	0	240	0	0	0	0	0	0	
01-401-331	Travel Reimbursement	1000	761	239	1250	0	1250	950	0	950	950	500	(450)	-47.37%
01-401-341	Advertising-General	1560	2505	(945)	2230	2596	(366)	1965	2216	(251)	1965	1965	0	0.00%
01-401-342	Printing & Binding-Gen	838	440	398	859	843	16	393	440	(47)	505	440	47	11.96%
01-401-375	Equipment Lease	4550	5304	(754)	4800	4257	543	4800	2359	2441	4800	4800	0	0.00%
01-401-420	Dues, Subscrip. & Memberships	300	190	110	300	175	125	200	178	22	225	225	25	12.50%
01-401-460	Continuing Education/Seminars	400	0	400	1570	860	710	1120	507	613	1120	1120	0	0.00%
01-401-841	Dep Exp-Equipment	6675	6675	0	6675	6675	0	6208	0	6208	6208	6438	229	3.69%
<b>Subtotal</b>		<b>325337</b>	<b>321330</b>	<b>4007</b>	<b>320213</b>	<b>316022</b>	<b>4191</b>	<b>326742</b>	<b>214826</b>	<b>111916</b>	<b>339730</b>	<b>346134</b>	<b>19392</b>	<b>5.93%</b>

Account #	Description	2019			2020			2021			2022			
		Budget	Actual	Diff	Budget	Actual	Diff	Budget	10/1 ytd	remaining	Initial	MGR	Diff	% Change

### Financial Administration

01-402-311	Accounting & Auditing Serv.	12900	12900	0	13500	13500	0	14000	11500	2500	14700	14700	700	5.00%
<b>Subtotal</b>		<b>12900</b>	<b>12900</b>	<b>0</b>	<b>13500</b>	<b>13500</b>	<b>0</b>	<b>14000</b>	<b>11500</b>	<b>2500</b>	<b>14700</b>	<b>14700</b>	<b>700</b>	<b>5.00%</b>

### Tax Collection

01-403-114	Salary-Tax Collector	8726	7626	1100	8726	7241	1485	7826	6525	1301	8726	7826	0	0.00%
01-403-192	Social Security (Fica)	539	473	66	539	449	90	485	405	80	485	485	0	0.00%
01-403-193	Medicare	126	111	15	126	105	21	114	95	19	114	114	0	0.00%
01-403-325	Postal Service & Postage	0		0	1700	0	1700	1700	0	1700	2000	1700	0	0.00%
01-403-342	Printing-Duplicate/Notices			0		6696	(6696)	1074	0	1074	1074	1074	0	0.00%
01-403-353	Bond-Tax Collector	650	0	650	650	0	650	0	0	0	650	650	650	
<b>Subtotal</b>		<b>10041</b>	<b>8209</b>	<b>1832</b>	<b>11741</b>	<b>14491</b>	<b>(2750)</b>	<b>11199</b>	<b>7024</b>	<b>4175</b>	<b>13049</b>	<b>11849</b>	<b>650</b>	<b>5.80%</b>

### Law

01-404-130	Solicitor Fees	25000	26154	(1154)	22500	28617	(6117)	25000	12441	12559	25000	25000	0	0.00%
01-404-131	Professional Services- Grants		18043		36000	36042	(42)	36000	24000	12000	36000	36000	0	0.00%
<b>Subtotal</b>		<b>25000</b>	<b>44196</b>	<b>(19196)</b>	<b>58500</b>	<b>64659</b>	<b>(6159)</b>	<b>61000</b>	<b>36441</b>	<b>24559</b>	<b>61000</b>	<b>61000</b>	<b>0</b>	<b>0.00%</b>

### IT/Networking

01-407-213	Computer Supplies	0	0		500	106	394	400	191	209	400	400	0	0.00%
01-407-260	Minor Equip Pur-Software	400	0	400	0	0	0	125	0	125	125	125	0	0.00%
01-407-321	Internet/Web Site Charges	10932	14939	(4007)	21387	11463	9924	18070	13659	4411	18834	18834	764	4.23%
01-407-374	Maint Services-Software	9500	9039	461	10000	9106	894	10000	4924	5076	10000	10000	0	0.00%
<b>Subtotal</b>		<b>20932</b>	<b>24010</b>	<b>(3078)</b>	<b>31987</b>	<b>20675</b>	<b>11312</b>	<b>28595</b>	<b>18773</b>	<b>9822</b>	<b>29359</b>	<b>29359</b>	<b>764</b>	<b>2.67%</b>

### General Buildings

01-409-220	Operating Supplies	1456	1068	388	971	617	354	926	48	879	943	943	17	1.79%
01-409-250	Repair & Maint Supplies	0	2274	(2274)	0	0	0	0	0	0	2280	2280	2280	
01-409-361	Electricity/Heat	14100	19332	(5232)	13386	11110	2276	13800	9290	4510	14100	12900	(900)	-6.52%
01-409-363	Propane Gas Heat	5100	6853	(1753)	6000	4042	1958	5000	5406	(406)	6000	6000	1000	20.00%
01-409-365	Water	1010	1032	(22)	1060	894	166	1000	621	379	1060	1060	60	6.00%
01-409-373	Repairs/Main Ser-Bldgs/Grnds	250	206	44	250	4254	(4004)	200	1788	(1588)	200	200	0	0.00%
01-409-374	Maint Services-Equipment	8942	4435	4507	8942	3577	5365	7342	14639	(7297)	8392	8392	1050	14.30%
01-409-450	Contracted Sers-Custodian	6900	7033	(133)	6900	6507	393	7980	4825	3156	8220	8216	236	2.96%
01-409-849	Dep Exp-Blg/Equip	74319	74319	0	74319	74319	0	50000	0	50000	50000	50000	0	0.00%
<b>Subtotal</b>		<b>112077</b>	<b>116552</b>	<b>(4475)</b>	<b>111828</b>	<b>105320</b>	<b>6508</b>	<b>86248</b>	<b>36614</b>	<b>49634</b>	<b>91195</b>	<b>89991</b>	<b>3743</b>	<b>4.34%</b>

Account #	Description	2019			2020			2021			2022			
		Budget	Actual	Diff	Budget	Actual	Diff	Budget	10/1 ytd	remaining	Initial	MGR	Diff	% Change
<b>Police Department</b>														
01-410-120	Wages	304109	311958	(7849)	314974	262606	52368	282279	189699	92580	294322	294322	12043	4.27%
01-410-136	Detective Stipend			0		0	0			0			0	
01-410-181	Holiday Hours Worked	7400	10812	(3412)	7400	10731	(3331)	7400	5774	1626	7400	10800	3400	45.95%
01-410-182	Straight-Pay Overtime	2500	3910	(1410)	2500	5895	(3395)	2500	2994	(494)	2500	4000	1500	60.00%
01-410-183	P.S. Overtime Pay	2640	1801	839	2640	3445	(805)	2640	1026	1614	2640	2640	0	0.00%
01-410-192	Social Security (Fica)	19632	20366	(734)	20306	17526	2780	17783	12369	5414	18529	18833	1050	5.91%
01-410-193	Medicare	4591	4763	(172)	4749	4099	650	4159	2893	1266	4333	4405	246	5.91%
01-410-194	Unemployment	2423	1947	477	1797	2514	(717)	1797	1507	290	2438	2535	738	41.09%
01-410-195	Medical Deductible Reimb.	10000	2585	7415	10000	3120	6880	7000	2766	4234	7000	0	(7000)	-100.00%
01-410-196	Major Medical Insurance	99333	98121	1212	110526	95560	14966	114392	76261	38131	113349	103930	(10462)	-9.15%
01-410-197	Life/Disability Insurance	1450	1462	(12)	1450	1063	387	1176	894	282	1176	1176	0	0.00%
01-410-198	Dental/Vision Insurance	4474	4269	205	5388	3841	1547	4085	2723	1362	4085	3319	(766)	-18.75%
01-410-199	Employee Ind. Drop Return	0	0	0	0	0	0	0	0	0	0	0	0	
01-410-210	Office Supplies	376	346	30	366	217	149	284	0	284	196	196	(89)	-31.13%
01-410-213	Computer Supplies	253	218	35	253	89	164	158	80	78	158	158	0	0.00%
01-410-220	Operating Supplies-General	485	293	192	491	0	491	493	96	397	517	517	24	4.87%
01-410-231	Fuel	11500	11672	(172)	11500	5409	6091	8500	4885	3615	8500	8000	(500)	-5.88%
01-410-238	Uniforms & Accessories	1348	1215	133	1348	1210	138	2584	1611	974	3684	2584	0	0.00%
01-410-241	Reference Book, Manuals	130	116	14	140	81	59	134	77	57	139	139	5	3.66%
01-410-242	Guns And Ammunition	1840	1445	395	1575	964	611	1581	0	1581	1431	1431	(150)	-9.51%
01-410-250	Vehicle/Equipment Maint	3000	2850	150	3000	1725	1275	3000	107	2893	3000	2000	(1000)	-33.33%
01-410-255	Tires & Tubes	1834	1991	(157)	1843	0	1843	1459		1459	1459	1164	(295)	-20.21%
01-410-260	Manual/Hand Tools	60	0	60	55	0	55	40		40	305	40	0	0.00%
01-410-300	Other Services And Charges	293	25	268	289	127	162	289	0	289	233	233	(57)	-19.55%
01-410-302	Physical/Psych Exams	0	0	0	0	225	(225)	0	0	0	0	0	0	
01-410-303	Testing Services	0	0	0	0	732	(732)	0	0	0	0	0	0	
01-410-305	Laboratory Services	90	(130)	220	90	0	90	0	0	0	0	0	0	
01-410-321	Communications	5808	5651	157	5724	5928	(204)	5724	3208	2516	5508	5508	(216)	-3.77%
01-410-360	Equipment Repair	600	236	364	600	108	492	600	133	467	600	250	(350)	-58.33%
01-410-365	Vehicle Repair	2500	2972	(472)	2500	525	1975	3000	1809	1191	3000	2500	(500)	-16.67%
01-410-420	Dues,Subscrip & Memberships	265	265	0	265	265	0	265	75	190	265	250	(15)	-5.66%
01-410-450	Contracted Services - Equipment	3051	3454	(403)	7122	4050	3072	5075	6479	(1404)	8065	6997	1922	37.87%
01-410-460	Continuing Education/Conf.	500	1295	(795)	2170	1706	464	2175	0	2175	2745	2075	(100)	-4.60%
01-410-840	Dep Exp Veh/Equip	40580	40580	0	37669	37669	0	22425	0	22425	20425	22425	0	0.00%
<b>Subtotal</b>		<b>533065</b>	<b>536487</b>	<b>(3421)</b>	<b>558730</b>	<b>471429</b>	<b>87301</b>	<b>502996</b>	<b>317466</b>	<b>185531</b>	<b>518002</b>	<b>502425</b>	<b>(571)</b>	<b>-0.11%</b>

Account #	Description	2019			2020			2021			2022			
		Budget	Actual	Diff	Budget	Actual	Diff	Budget	10/1 ytd	remaining	Initial	MGR	Diff	% Change
<b>Fire</b>														
01-411-350	Insurance-Workers Comp	6512	5221	1291	5744	4877	867	5365	4461	904	4595	4595	(770)	-14.36%
01-411-374	Maint Services-Equip	950	1130	(180)	1200	851	349	1000	1572	(572)	1500	1500	500	50.00%
01-411-500	Contributions, Grants, And Sub	30000	24159	5841	30000	24320	5680	30000	0	30000	22000	22000	(8000)	-26.67%
01-411-540	Fire Tax - Fairfield Fire Co	75836	77093	(1257)	76468	80419	(3951)	76876	0	76876	77298	77298	422	0.55%
01-411-541	Fire Tax - Fountaindale	25279	25698	(419)	25489	26806	(1317)	25625	0	25625	25766	25766	141	0.55%
<b>Subtotal</b>		<b>138577</b>	<b>133301</b>	<b>5276</b>	<b>138901</b>	<b>137273</b>	<b>1628</b>	<b>138866</b>	<b>6033</b>	<b>132833</b>	<b>131159</b>	<b>131159</b>	<b>(7707)</b>	<b>-5.55%</b>
<b>Ambulance/Rescue</b>														
01-412-543	Fairfield Amb Wc Premium Share	1087	(122)	1209	0	0	0	0	0	0	0	0	0	
<b>Subtotal</b>		<b>1087</b>	<b>(122)</b>	<b>1209</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>
<b>Protective Inspection</b>														
01-413-131	Wages	64557	64563	(6)	65848	10337	55511	20000	0	20000	20000	20000	0	0.00%
01-413-183	Ceo Overtime	0	0	0	0	0	0	0	0	0	0	0	0	
01-413-192	Social Security (Fica)	4003	4003	0	4083	641	3442	1240	0	1240	1240	1240	0	0.00%
01-413-193	Medicare	936	936	(0)	955	150	805	290	0	290	290	290	0	0.00%
01-413-194	Unemployment	285	385	(100)	285	383	(98)	285	0	285	285	285	0	0.00%
01-413-195	Medical Deductible Reimb.	2000	1000	1000	2000	0	2000	0	0	0	0	0	0	
01-413-196	Major Medical Insurance	25830	25842	(12)	28850	7215	21635	0	0	0	0	0	0	
01-413-197	Life/Disability Insurance	331	325	6	331	39	292	0	0	0	0	0	0	
01-413-198	Dental/Vision Insurance	1202	1179	23	1489	307	1182	0	0	0	0	0	0	
01-413-210	Office Supplies	0	104	(104)	0	162	(162)	0	56	(56)	0	0	0	
01-413-220	Operating Supplies	0	175	(175)	0	191	(191)	0	127	(127)	0	0	0	
01-413-231	Fuel	900	490	410	700	136	564	400	158	242	400	400	0	0.00%
01-413-254	Vehicle - Preventative Maint	50	114	(64)	55	0	55	55	135	(80)	50	50	(5)	-9.09%
01-413-300	Other Services And Charges	0	0	0	1248	22	1226	30	51	(21)	30	30	0	0.00%
01-413-321	Communications	0	1253		0	0	0	0	376	(376)	0	0	0	
01-413-325	Postage	564	0	564	250	564	(314)	125	0	125	125	125	0	0.00%
01-413-374	Vehicle Maintenance Services	0	(48)	48	50	45	5	0	0	0	0	0	0	
01-413-384	Contracted Services-Bldg. Insp	2000	1763	237	2000	4650	(2650)	0	750	(750)	0	0	0	
01-413-412	Ucc Act 13 Fee	250	0	250	250	207	43	0	0	0	0	0	0	
01-413-420	Dues, Subscrip & Memberships	200	124	76	200	0	200	0	100	(100)	0	0	0	
01-413-440	Contracted Services-Seo	7000	18198	(11198)	7000	9829	(2829)	11000	30540	(19540)	0	20000	9000	81.82%
01-413-460	Conferences, Seminars, Mtgs	1200	312	888	1200	0	1200	0	0	0	0	0	0	
01-413-847	Dep Veh/Equip	2667	2667	0	2667	2667	0	2867	0	2867	2867	2400	(467)	-16.28%
<b>Subtotal</b>		<b>113975</b>	<b>123932</b>	<b>(9957)</b>	<b>119461</b>	<b>37544</b>	<b>81917</b>	<b>36292</b>	<b>32293</b>	<b>3998</b>	<b>25287</b>	<b>44820</b>	<b>8528</b>	<b>23.50%</b>

Account #	Description	2019			2020			2021			2022			
		Budget	Actual	Diff	Budget	Actual	Diff	Budget	10/1 ytd	remaining	Initial	MGR	Diff	% Change
<b>Planning and Zoning</b>														
01-414-300	Other Services And Charges	0	0	0	0	0	0			0				0
01-414-313	Engineering Services	0	0	0	2500	1200	1300	1000	0	1000	1000	1000	0	0.00%
01-414-314	Special Legal Services	5000	21	4980	500	0	500	1000	148	852	1000	1000	0	0.00%
01-414-341	Advertising	0	0	0	0	0	0			0			0	
01-414-343	Codes Revision/Preparation		0	0	1000	0	1000	2500	0	2500	2500	2500	0	0.00%
<b>Subtotal</b>		<b>5000</b>	<b>21</b>	<b>4980</b>	<b>4000</b>	<b>1200</b>	<b>2800</b>	<b>4500</b>	<b>148</b>	<b>4352</b>	<b>4500</b>	<b>4500</b>	<b>0</b>	<b>0.00%</b>

### Emergency Management

01-415-300	Other Services And Charges	0	687	(687)	0	0	0	0	377	(377)	0	0	0	
<b>Subtotal</b>		<b>0</b>	<b>687</b>	<b>(687)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>377</b>	<b>(377)</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### Highway General

01-430-120	Wages	218096	216576	1520	226553	224072	2481	228793	139204	89589	242597	246597	17804	7.78%
01-430-183	P.W. Overtime Pay	17000	18722	(1722)	17000	7355	9645	17000	15227	1773	17000	17000	0	0.00%
01-430-192	Social Security (Fica)	14576	14589	(13)	15100	14348	752	15239	11348	3891	16095	16343	1104	7.24%
01-430-193	Medicare	3409	3411	(2)	3532	3356	176	3564	2654	910	3764	3822	258	7.24%
01-430-194	Unemployment	2408	2003	405	1781	1916	(135)	1781	1723	58	1781	1781	0	0.01%
01-430-195	Medical Deductible Reimb.	8000	3525	4475	10000	2774	7226	10000	2273	7727	10000	0	(10000)	-100.00%
01-430-196	Major Medical Insurance	103321	107645	(4324)	144248	146428	(2180)	167566	111711	55855	166031	163141	(4425)	-2.64%
01-430-197	Life/Disability Insurance	1037	1235	(198)	1276	1524	(248)	1276	1190	86	1276	1276	0	0.01%
01-430-198	Dental/Vision Insurance	4809	5114	(305)	7444	5996	1448	6137	4092	2045	6137	5407	(730)	-11.90%
01-430-199	Employee Ind. Drop Return	0	0	0	0	0	0	0	1066	(1066)	0	0	0	
01-430-210	Office Supplies	69	103	(34)	227	71	156	86	0	86	118	68	(18)	-20.62%
01-430-213	Computer Supplies	124	126	(2)	133	122	11	138	130	8	246	164	26	18.81%
01-430-220	Operating Supplies-General	2535	1452	1083	2182	947	1235	2175	1990	185	2986	2175	(0)	-0.02%
01-430-231	Fuel	27737	24651	3086	25869	13145	12724	20200	12469	7731	21480	21480	1280	6.34%
01-430-236	Building Maintenance Supplies	2405	1371	1034	2462	72	2390	1285	162	1123	471	471	(814)	-63.33%
01-430-238	Clothing Allowance	1531	1482	49	1446	903	543	1526	300	1226	1233	1233	(293)	-19.19%
01-430-251	Equip Parts - Periodic Replac	4055	3729	326	4751	1647	3104	4682	5591	(909)	6626	5575	893	19.08%
01-430-252	Vehicle Parts-Periodic Replace	7218	2027	5191	9559	5168	4391	7401	5344	2057	9507	7507	106	1.43%
01-430-253	Equip - Preventative Maint	1458	2000	(542)	1426	545	881	1690	289	1401	1955	1955	265	15.66%
01-430-254	Vehicle - Preventative Maint	2510	1139	1371	2583	1311	1273	2137	240	1897	2842	2842	705	32.99%
01-430-255	Tires & Tubes	11478	8623	2855	8365	269	8096	8523	1398	7125	7665	7265	(1258)	-14.76%
01-430-256	Shop Supplies	8030	6671	1359	8127	524	7603	7097	319	6778	7257	6757	(340)	-4.79%
01-430-260	Manual/Hand Tools	284	202	82	234	0	234	232	0	232	353	253	21	8.88%
01-430-261	Power Tools	396	0	396	430	0	430	100	0	100	837	837	737	737.29%
01-430-266	Minor Equip Pur-Small Tools	318	134	184	365	15	350	97	119	(22)	145	145	48	49.62%
01-430-300	Other Services And Charges	50	0	50	50	0	50	50	0	50	60	60	10	20.00%

Account #	Description	2019			2020			2021			2022			
		Budget	Actual	Diff	Budget	Actual	Diff	Budget	10/1 ytd	remaining	Initial	MGR	Diff	% Change
01-430-301	Pesticide License/Training	170	130	40	195	45	150	305	0	305	305	180	(125)	-40.98%
01-430-302	Commercial Licenses	690	225	465	690	579	111	690	381	309	690	560	(130)	-18.84%
01-430-303	Medical Services	250	146	104	250	304	(54)	100	48	53	200	200	100	100.00%
01-430-310	Training	0	0	0	0	2263	(2263)	0	0	0	0	0	0	
01-430-321	Communications	3072	1373	1699	3108	0	3108	3072	1942	1130	2760	2760	(312)	-10.16%
01-430-331	Travel Gps	0	0	0	0	0	0	0	0	0	2800	2800	2800	
01-430-361	Electricity				3926	4760	(834)		2825	(2825)		5325	5325	
01-430-460	Continuing Education/Conf	450	525	(75)	900	50	850	600	0	600	600	600	0	0.00%
<b>Subtotal</b>		<b>447486</b>	<b>428929</b>	<b>18557</b>	<b>504212</b>	<b>440511</b>	<b>63701</b>	<b>513541</b>	<b>351562</b>	<b>161979</b>	<b>535817</b>	<b>526579</b>	<b>13038</b>	<b>2.54%</b>

### Snow and Ice Removal

01-432-245	Anti-Skid / Chemicals	39155	38937	218	37655	14257	23398	37038	22635	14403	39198	38198	1160	3.13%
01-432-374	Snow Removal Equipment/Parts	9943	6562	3381	7903	3370	4533	7007	6441	566	7037	6037	(970)	-13.84%
<b>Subtotal</b>		<b>49098</b>	<b>45499</b>	<b>3599</b>	<b>45558</b>	<b>17627</b>	<b>27931</b>	<b>44045</b>	<b>29076</b>	<b>14969</b>	<b>46235</b>	<b>44235</b>	<b>190</b>	<b>0.43%</b>

### Traffic Signals and Street Signs

01-433-245	Highway Supplies & Materials	3858	3211	647	8453	535	7918	3056	976	2080	5185	2185	(871)	-28.50%
01-433-374	Highway Services/Signals	4245	1105	3140	4096	1305	2791	3760	627	3133	4344	3344	(416)	-11.05%
<b>Subtotal</b>		<b>8103</b>	<b>4316</b>	<b>3787</b>	<b>12549</b>	<b>1840</b>	<b>10709</b>	<b>6816</b>	<b>1603</b>	<b>5213</b>	<b>9530</b>	<b>5530</b>	<b>(1286)</b>	<b>-18.87%</b>

### Street Lighting

01-434-361	Electricity	48000	48339	(339)	48382	46540	1842	48435	30247	18188	46200	44200	(4235)	-8.74%
<b>Subtotal</b>		<b>48000</b>	<b>48339</b>	<b>(339)</b>	<b>48382</b>	<b>46540</b>	<b>1842</b>	<b>48435</b>	<b>30247</b>	<b>18188</b>	<b>46200</b>	<b>44200</b>	<b>(4235)</b>	<b>-8.74%</b>

### Storm Sewers and Drains

01-436-245	Highway Supplies & Materials	0	0	0	0	0	0	0	0	0	2507	0	0	
01-436-246	Highway Guide Rails	0	0	0	0	0	0	0	0	0	1480	0	0	
<b>Subtotal</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3987</b>	<b>0</b>	<b>0</b>	

### Repair of Tools and Machinery

01-437-264	Minor Equip Pur-Veh/Equip	668	214	454	480	0	480	230	0	230	345	345	115	50.00%
01-437-326	In-House Radio Equip Repair	433	495	(62)	965	0	965	624	0	624	450	450	(174)	-27.88%
01-437-327	Out-Source Radio Equip Rpr	350	0	350	300	0	300	0	0	0	0	0	0	
01-437-374	Out-Source Repair - Vehicle	6225	6264	(39)	6400	1205	5195	4645	605	4040	5095	4595	(50)	-1.07%
01-437-375	Out-Source Repair - Equip	1000	685	315	1000	0	1000	1000	0	1000	1000	500	(500)	-50.00%
01-437-376	In-House Unexpect Repair - Veh	1000	128	872	1000	0	1000	500	0	500	500	250	(250)	-50.00%



Account #	Description	2019			2020			2021			2022			
		Budget	Actual	Diff	Budget	Actual	Diff	Budget	10/1 ytd	remaining	Initial	MGR	Diff	% Change
01-437-377	In-House Unexpect Repair-Equip	250	0	250	250	0	250	250	0	250	250	200	(50)	-20.00%
01-437-378	Out-Source Unexpect Repair-Veh	3000	3087	(87)	3000	0	3000	2000	0	2000	2000	1500	(500)	-25.00%
01-437-379	Out-Srce Unexpect Repair-Equip	5000	1948	3052	4000	0	4000	2000	1323	677	2000	1500	(500)	-25.00%
01-437-847	Dep Exp Veh/Equip	118948	118948	0	115115	115115	0	94348	0	94348	125077	99810	5462	5.79%
<b>Subtotal</b>		<b>136874</b>	<b>131769</b>	<b>5105</b>	<b>132510</b>	<b>116320</b>	<b>16190</b>	<b>105597</b>	<b>1928</b>	<b>103669</b>	<b>136717</b>	<b>109151</b>	<b>3553</b>	<b>3.37%</b>

### Maintenance/Repairs of Highways & Bridges

01-438-222	Chemicals/ Pesticides	1692	0	1692	1223	650	573	686	0	686	1886	386	(300)	-43.73%
01-438-241	Highway Sup/Mat: Patching										33005	0	0	
01-438-242	Highway Sup/Mat: Stabil & Dust										7600	0	0	
01-438-243	Highway Sup/Mat: Pancake/New B										11645	0	0	
01-438-245	Highway Sup/Mat: Surface Treat										136336	0	0	
01-438-246	Highway Sup/Mat: Miscellaneous										482	0	0	
01-438-254	Clearing Of Row'S										0	0	0	
01-438-255	Bridge Repairs										1170	0	0	
01-438-256	Line Painting										2081	0	0	
01-438-384	Rent Of Vehicles/Equipment										1800	0	0	
01-438-450	Contracted Services		300								0	0	0	
<b>Subtotal</b>		<b>1692</b>	<b>300</b>	<b>1392</b>	<b>1223</b>	<b>650</b>	<b>573</b>	<b>686</b>	<b>0</b>	<b>686</b>	<b>196005</b>	<b>386</b>	<b>(300)</b>	<b>-43.73%</b>

### Highway Construction

01-439-245	Highway Supplies & Materials	0	0	0	0	0	0	0	0	0	8370	0	0	
<b>Subtotal</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8370</b>	<b>0</b>	<b>0</b>	

### Parks and Recreation

01-454-132	Wages - Park Maintenance	36939	36985	(46)	37678	37669	9	38055	26352	11703	39977	40977	2922	7.68%
01-454-183	Park Maint - Overtime	1000	213	787	1000	0	1000	1000	1098	(98)	2000	1000	0	0.00%
01-454-192	Social Security (Fica)	2352	2528	(176)	2398	2707	(309)	2421	1999	422	2541	2603	182	7.50%
01-454-193	Medicare	550	591	(41)	561	633	(72)	566	468	98	594	609	43	7.54%
01-454-194	Unemployment	439	385	54	314	383	(69)	314	285	29	239	239	(75)	-23.89%
01-454-195	Medical Deductible	0	0	0	2000	1000	1000	0	0	0	0	0	0	
01-454-196	Major Medical Insurance	0	4305	(4305)	28850	0	28850	0	0	0	0	0	0	
01-454-197	Life/Disability Insurance	239	0	239	239	0	239	239	0	239	239	239	0	0.00%
01-454-198	Dental/Vision Insurance	0	197	(197)	1489	0	1489	0	0	0	0	0	0	
01-454-199	Employee Ind. Drop Return	5420	3577	1843	5420	5990	(570)	6926	4795	2131	6926	7453	527	7.61%
01-454-213	Computer Supplies	76	0	76	48	0	48	0	0	0	0	0	0	
01-454-220	Operating Supplies-General	4158	2059	2099	3455	1131	2324	3167	723	2444	3081	2081	(1086)	-34.28%
01-454-222	Chemicals/Pesticides	335	291	44	291	0	291	116	0	116	0	0	(116)	-100.00%
01-454-231	Fuel	1953	868	1085	1943	424	1519	1082	487	595	1238	1238	156	14.42%

Account #	Description	2019			2020			2021			2022			
		Budget	Actual	Diff	Budget	Actual	Diff	Budget	10/1 ytd	remaining	Initial	MGR	Diff	% Change
01-454-236	Building/Grounds Supplies	6372	7665	(1293)	6132	10188	(4056)	6047	10276	(4229)	5976	5976	(71)	-1.17%
01-454-247	Recreation Program Supplies	1200	160	1040	1700	0	1700	1500	0	1500	500	1000	(500)	-33.33%
01-454-251	Equip Parts - Periodic Replac	2617	1407	1210	2298	354	1944	1945	394	1551	2229	1929	(16)	-0.84%
01-454-253	Equip - Preventative Maint	301	0	301	752	0	752	486	807	(321)	646	646	160	32.89%
01-454-254	Vehicle - Preventative Maint	0	13	(13)	0	0	0	0	0	0	272	272	272	
01-454-255	Tires & Tubes	857	0	857	922	0	922	912	98	814	657	657	(255)	-27.97%
01-454-257	Ms Project Supplies	775	677	98	885	0	885	625	0	625	548	548	(77)	-12.32%
01-454-258	Lake/Dam Preventative Maint	22000	24106	(2106)	22000	21178	822	22000	18670	3330	22000	22000	0	0.00%
01-454-259	Lake/Dam Unexpeced Repair	3500	450	3050	3500	0	3500	3500	0	3500	3500	2500	(1000)	-28.57%
01-454-260	Manual/Hand Tools	319	0	319	192	0	192	111	0	111	108	108	(3)	-2.69%
01-454-261	Power Tools	250	0	250	250	0	250	0	0	0	643	643	643	
01-454-301	Pavilion Fee Refund		200	(200)	0	5025	(5025)	0	250	(250)	0	0	0	
01-454-361	Utility Service-Electricity	4100	2430	1670	3897	3426	471	4100	2418	1682	4100	4100	0	0.00%
01-454-373	Maint Services-Bldgs/Grnds	6740	9692	(2952)	2756	153	2603	1107	0	1107	1050	0	(1107)	-100.00%
01-454-374	Maint Services-Equipment	500	0	500	250	0	250	250	0	250	750	100	(150)	-60.00%
01-454-375	Out-Source Repair - Equipment	350	264	86	350	0	350	350	0	350	350	350	0	0.00%
01-454-844	Dep Exp-Bldgs/Equip	18662	18662	0	18217	18217	0	24014	0	24014	24993	21054	(2960)	-12.33%
<b>Subtotal</b>		<b>122004</b>	<b>117725</b>	<b>4279</b>	<b>150037</b>	<b>108479</b>	<b>41558</b>	<b>120833</b>	<b>69120</b>	<b>51714</b>	<b>125157</b>	<b>118321</b>	<b>(2512)</b>	<b>-2.08%</b>

### Pension

01-483-100	Pension Contribution	154671	154671	0	154671	167761	(13090)	162601	20	162581	162601	164474	1873	1.15%
01-483-844	Pension Reserve Fund				0	0	0							
<b>Subtotal</b>		<b>154671</b>	<b>154671</b>	<b>0</b>	<b>154671</b>	<b>167761</b>	<b>(13090)</b>	<b>162601</b>	<b>20</b>	<b>162581</b>	<b>162601</b>	<b>164474</b>	<b>1873</b>	<b>1.15%</b>

### Insurance

01-486-151	Workers Comp-Cur Year	25700	23032	2668	24200	25032	(832)	26300	21508	4792	23000	22583	(3717)	-14.13%
01-486-154	Affordable Care Act Taxes							2340	0	2340	2340	2340	0	0.00%
01-486-352	Property Ins/Computer Equip	57250	55795	1455	58050	53531	4519	58585	44764	13821	47000	47000	(11585)	-19.77%
01-486-353	Surety & Fidelity Bond/Blank	1150	1000	150	1150	1000	150	1150	0	1150	1150	1000	(150)	-13.04%
01-486-355	Flood	891	855	36	900	876	24	920	881	39	925	925	5	0.54%
<b>Subtotal</b>		<b>84991</b>	<b>80682</b>	<b>4309</b>	<b>84300</b>	<b>80439</b>	<b>3861</b>	<b>89295</b>	<b>67153</b>	<b>22142</b>	<b>74415</b>	<b>73848</b>	<b>(15447)</b>	<b>-17.3%</b>

### Refund of Prior Year Revenue

01-491-000	Refund Of Prior Year Revenue	0	0	0	0	0	0	0	0	0	0	0	0	
01-491-100	Refund: Tax Re-Assessment	200	368	(168)	200	279	(79)	0	2486	(2486)	0	0	0	
<b>Subtotal</b>		<b>200</b>	<b>368</b>	<b>(168)</b>	<b>200</b>	<b>279</b>	<b>(79)</b>	<b>0</b>	<b>2486</b>	<b>(2486)</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Account #	Description	2019			2020			2021			2022			
		Budget	Actual	Diff	Budget	Actual	Diff	Budget	10/1 ytd	remaining	Initial	MGR	Diff	% Change
<b>Interfund Operating Transfer</b>														
01-492-040	Transfer To Exp. Septic	0	0	0	0	0	0	0	0	0	0	0	0	0
01-492-090	Transfer To Sewer & Water Auth	0	0	0	0	0	0	0	0	0	0	0	0	0
01-492-300	Transfer To Cap Res Fund	16015	0	16015	0	0	0	13931	0	13931	0	26309	12378	88.85%
<b>Subtotal</b>		<b>16015</b>	<b>0</b>	<b>16015</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13931</b>	<b>0</b>	<b>13931</b>	<b>0</b>	<b>26309</b>	<b>12378</b>	
<b>Subsidies, Grants, and Fundraisers</b>														
01-493-547	July 4Th Committee	10000	10000	0	15000	15000	0	15000	15000	0	15000	15000	0	0.00%
01-493-548	Adams County Library	5628	5628	0	5628	5628	0	5628	5628	0	5628	5628	0	0.00%
01-493-549	TNR Program	500	140	360	210	150	60	0	0	0	0	0	0	0
01-493-550	National Night Out	850	1018	(168)	1663	1663	0	500	0	500	500	500	0	0.00%
<b>Subtotal</b>		<b>16978</b>	<b>16786</b>	<b>192</b>	<b>22501</b>	<b>22441</b>	<b>60</b>	<b>21128</b>	<b>20628</b>	<b>500</b>	<b>21128</b>	<b>21128</b>	<b>0</b>	<b>0.00%</b>
<b>Expenditure Total</b>		<b>2396915</b>	<b>2361774</b>	<b>35141</b>	<b>2538151</b>	<b>2195618</b>	<b>342533</b>	<b>2342157</b>	<b>1258615</b>	<b>1083542</b>	<b>2607768</b>	<b>2377128</b>	<b>34971</b>	<b>1.49%</b>

# 2022-2031 Capital Reserve Plan

Eq. #	Department/Item	Replacement Cost	Estimated Trade-in/Sale	Net Replacement Cost	Replacement Cycle	Yearly Depreciation	Previous Deposited	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
Beginning Balance (A)							1140841	799,079	631,357	536,065	672,459	708,228	765,878	658,000	353,873	385,556	416,226	
<b>Revenues</b>																		
<b>Miscellaneous</b>																		
	Interest Earnings							11986	9470	8041	10087	10623	11488	9870	5308	5783	6251	
	Lake Kay Agreement							29970	30419	30875	31338	31809	32286	32770	33262	33760	34267	
	Lake May Agreement							26991	27396	27807	28224	28648	29077	29513	29956	30405	30862	
	Sale of GFA							0	0	0	0	0	0	0	0	0	0	
	Building Rental - Library							12000	12000	12000	12000	12000	12000	12000	12000	12000	12000	
	Transfer from GF																	
<b>Subtotal</b>								<b>80947</b>	<b>79286</b>	<b>78723</b>	<b>81650</b>	<b>83080</b>	<b>84851</b>	<b>84153</b>	<b>80526</b>	<b>81949</b>	<b>83379</b>	
<b>Administration</b>																		
	Secretary Computer	2,350		3	783	1734		783	783	783	783	783	783	783	783	783	783	
	Accounting Software	15,000		8	1,875	11250		1875	1875	1875	1875	1875	1875	1875	1875	1875	1875	
	Asst. Secretary Computer	1,600		3	533	1734		533	533	533	533	533	533	533	533	533	533	
	Manager Computer	2,350		3	783	1904		446	783	783	783	783	783	783	783	783	783	
	Office Server/Networking	18,000		10	1,800	5400		1800	1800	1800	1800	1800	1800	1800	1800	1800	1800	
	Buiding AV Equipment	10,000		10	1,000	4000		1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	
<i>Annual Purchase Total</i>								<i>2350</i>	<i>18950</i>	<i>0</i>	<i>2350</i>	<i>3950</i>	<i>28000</i>	<i>2350</i>	<i>3950</i>	<i>0</i>	<i>2350</i>	
<b>Subtotal</b>								<b>6438</b>	<b>6775</b>	<b>6775</b>	<b>6775</b>	<b>6775</b>	<b>6775</b>	<b>6775</b>	<b>6775</b>	<b>6775</b>	<b>6775</b>	<b>6775</b>
<b>Code Enforcement</b>																		
CE 1	Code Vehicle	24,000	3,500	20,500	10	2,400	7200	2400	2400	2400	2400	2400	2400	2400	2400	2400	2400	
	Code Computer	-		3	-	0		0	0	0	0	0	0	0	0	0	0	
<i>Annual Purchase Total</i>								<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>24000</i>	<i>0</i>	
<b>Subtotal</b>								<b>2400</b>	<b>2400</b>	<b>2400</b>	<b>2400</b>	<b>2400</b>	<b>2400</b>	<b>2400</b>	<b>2400</b>	<b>2400</b>	<b>2400</b>	<b>2400</b>

Eq. #	Department/Item	Replacement Cost	Estimated Trade-in/Sale	Net Replacement Cost	Replacement Cycle	Yearly Depreciation	Previous Deposited	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
<b>Police</b>																		
PL 3	2017 Dodge Charger (unmarked)	46,650	5,000	41,650	6	7,775	26435	7775	7775	7775	7775	7775	7775	7775	7775	7775	7775	
PL 4	2014 Dodge Charger (marked)	46,650	5,000	41,650	6	7,775	46650	0	7775	7775	7775	7775	7775	7775	7775	7775	7775	
PL 5	2014 Dodge Charger (unmarked)	46,650	5,000	41,650	6	7,775	46650	0	7775	7775	7775	7775	7775	7775	7775	7775	7775	
PL 6	2017 Dodge Charger (marked)	46,650	5,000	41,650	6	7,775	26435	7775	7775	7775	7775	7775	7775	7775	7775	7775	7775	
PL 6	4WD Utility Unit	10,000	5,000	5,000	10	1,000	7000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	
	Squadroom Computer + CPL	1,800			3	600	1233	600	600	600	600	600	600	600	600	600	600	
	Police Secretary Computer	900			3	300	933	300	300	300	300	300	300	300	300	300	300	
	Chief Computer	900			3	300	933	300	300	300	300	300	300	300	300	300	300	
	Mobile Data Centers	10,000			5	2,000	8000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	
	Body Armor 4 sets	5,600			5	1,120	1840	1120	1120	1120	1120	1120	1120	1120	1120	1120	1120	
	Tasers	5,600			7	800	800	800	800	800	800	800	800	800	800	800	800	
	800 Mhz Radios	-			7	-	5000	0	0	0	0	0	0	0	0	0	0	
	Intox/PBT	2,000			10	200	1200	200	200	200	200	200	200	200	200	200	200	
	Police Pistols	1,150			6	192	767	192	192	192	192	192	192	192	192	192	192	
	Police Rifles	4,000			11	364	3637	364	364	364	364	364	364	364	364	364	364	
<i>Annual Purchase Total</i>								<i>102050</i>	<i>103300</i>	<i>10000</i>	<i>11200</i>	<i>1150</i>	<i>5600</i>	<i>13600</i>	<i>98900</i>	<i>94450</i>	<i>3600</i>	
<b>Subtotal</b>								<b>22425</b>	<b>37975</b>	<b>37975</b>	<b>37975</b>	<b>37975</b>	<b>37975</b>	<b>37975</b>	<b>37975</b>	<b>37975</b>	<b>37975</b>	<b>37975</b>
<b>Municipal Services</b>																		
	Supervisor Computer	900			4	225	350	225	225	225	225	225	225	225	225	225	225	
	Mechanic Computer	900			4	225	350	225	225	225	225	225	225	225	225	225	225	
MS 1	2016 Ford f550 Dump	100,000	20,000	80,000	15	6,667	50000	6667	6667	6667	6667	6667	6667	6667	6667	6667	6667	
MS 2	2012 Ford F550 DT	100,000	20,000	80,000	15	6,667	66666	6667	6667	6667	6667	6667	6667	6667	6667	6667	6667	
MS 3	2010 Ford F-550 DT	100,000	20,000	80,000	15	6,667	91666	6667	6667	6667	6667	6667	6667	6667	6667	6667	6667	
MS 4	2001 GMC Bucket truck	-	500		20	-	0	0	0	0	0	0	0	0	0	0	0	
MS 5	2007 Johnston Street Sweeper	225,000	50,000	175,000	20	11,250	209700	11250	11250	11250	11250	11250	11250	11250	11250	11250	11250	
MS 6	2012 Int 7400 S/A DT	170,000	15,000	155,000	15	11,333	127500	11333	11333	11333	11333	11333	11333	11333	11333	11333	11333	
MS 7	1999 Int 7400 T/A DT	-			20	-	0											
MS 8	2015 Mack S/A DT	170,000	15,000	155,000	15	11,333	70834	11333	11333	11333	11333	11333	11333	11333	11333	11333	11333	
MS 9	2021 S/A DT	170,000	15,000	155,000	15	11,333	14167	11333	11333	11333	11333	11333	11333	11333	11333	11333	11333	
EQ 1	2018 JCB Backhoe	120,000	15,000	105,000	15	8,000	15000	8000	8000	8000	8000	8000	8000	8000	8000	8000	8000	

Eq. #	Department/Item	Replacement Cost	Estimated Trade-in/Sale	Net Replacement Cost	Replacement Cycle	Yearly Depreciation	Previous Deposited	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
EQ 2	2006 Bobcat S250	77,000	7,500		20	3,850	57750	3850	3850	3850	3850	3850	3850	3850	3850	3850	3850	
EQ 3	2021 Volvo Wheel Loader	120,000	29,500	90,500	15	8,000	132267	8000	8000	8000	8000	8000	8000	8000	8000	8000	8000	
EQ 5	2017 JD 6310 4WD Tractor	170,000	11,000	159,000	15	11,333	20442	11333	11333	11333	11333	11333	11333	11333	11333	11333	11333	
	MS Buildings Rehabilitation	40,000	-	40,000	20	2,000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	
EQ 9	FMC Sprayer	9,850			20	493	10343	493	493	493	493	493	493	493	493	493	493	
	Tampers (2)	4,345			10	435	2415	435	435	435	435	435	435	435	435	435	435	
<i>Annual Expenditure Total</i>								40000	6145	0	100000	77000	226800	440000	0	0	101800	
<b>Subtotal</b>								<b>99810</b>	<b>99810</b>	<b>99810</b>	<b>99810</b>	<b>99810</b>	<b>99810</b>	<b>99810</b>	<b>99810</b>	<b>99810</b>	<b>99810</b>	<b>99810</b>
<b>Parks and Recreation</b>																		
PK 1	2015 Scag	13,663	2,000	11,663	6	2,277	8277	2277	2277	2277	2277	2277	2277	2277	2277	2277	2277	
PK 2	2018 Simplicity Mower	13,663	2,000	11,663	6	2,277	3777	2277	2277	2277	2277	2277	2277	2277	2277	2277	2277	
PK 3	1981 JDeere 301 Tractor	24,065	2,500	21,565	20	1,203	27604	0	1203	1203	1203	1203	1203	1203	1203	1203	1203	
PK 5	2005 Land Pride Mower	14,788	1,000	13,788	15	986	15000	0	986	986	986	986	986	986	986	986	986	
	2020 Carroll Commons Pavilion	40,000			20	2,000		2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	
	Cortner Pavilion Remodel/Roof	90,000			20	4,500	4000	4500	4500	4500	4500	4500	4500	4500	4500	4500	4500	
	Lake Carroll Inlet/Outlet Repairs	125,000			20	6,250		6250	6250	6250	6250	6250	6250	6250	6250	6250	6250	
	Snow removal attach. for Bobcat	7,500			10	750		750	750	750	750	750	750	750	750	750	750	
	Lake May Emergency Outlet Valve	75,000			25	3,000		3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	
<i>Annual Expenditure Total</i>								146163	113853	0	0	11000	0	0	13663	0	0	
<b>Subtotal</b>								<b>21054</b>	<b>23243</b>	<b>23243</b>	<b>23243</b>	<b>23243</b>	<b>23243</b>	<b>23243</b>	<b>23243</b>	<b>23243</b>	<b>23243</b>	<b>23243</b>
<b>Facilities</b>																		
	Outside Projector	7,700			7	1,100	0	1100	1100	1100	1100	1100	1100	1100	1100	1100	1100	
	Municipal Building	153,634					0	50000	50000	50000	50000	50000	50000	50000	50000	50000	50000	
<i>Annual Expenditure Total (facilities)</i>								161334	153634	153634	153634	153634	153634	153634	153634	153634	153634	
<b>Revenue Total (B)</b>								<b>284,175</b>	<b>300,589</b>	<b>300,027</b>	<b>302,953</b>	<b>304,383</b>	<b>306,155</b>	<b>305,457</b>	<b>301,830</b>	<b>303,253</b>	<b>304,683</b>	
<b>Total Assets (A+B)</b>								<b>1,083,254</b>	<b>931,947</b>	<b>836,092</b>	<b>975,412</b>	<b>1,012,612</b>	<b>1,072,033</b>	<b>963,457</b>	<b>655,703</b>	<b>688,809</b>	<b>721,409</b>	

Eq. #	Department/Item	Replacement Cost	Estimated Trade-in/Sale	Net Replacement Cost	Replacement Cycle	Yearly Depreciation	Previous Deposited	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>Expenditures</b>																	
	Administration							2,350	18,950	0	2,350	3,950	28,000	2,350	3,950	0	2,350
	Code Enforcement							0	0	0	0	0	0	0	0	24,000	0
	Police							102,050	103,300	10,000	11,200	1,150	5,600	13,600	98,900	94,450	3,600
	Municipal Services							40,000	6,145	0	100,000	77,000	226,800	440,000	0	0	101,800
	Parks and Recreation							146,163	113,853	0	0	11,000	0	0	13,663	0	0
	Facilities							161,334	153,634	153,634	153,634	153,634	153,634	153,634	153,634	153,634	153,634
	<b>Expenditures Total (C)</b>							<b>451,897</b>	<b>395,882</b>	<b>163,634</b>	<b>267,184</b>	<b>246,734</b>	<b>414,034</b>	<b>609,584</b>	<b>270,147</b>	<b>272,084</b>	<b>261,384</b>
	<b>Ending Balance (A+B) - C</b>							<b>631,357</b>	<b>536,065</b>	<b>672,459</b>	<b>708,228</b>	<b>765,878</b>	<b>658,000</b>	<b>353,873</b>	<b>385,556</b>	<b>416,726</b>	<b>460,025</b>

# BOROUGH OF CARROLL VALLEY TAX ANALYSIS

## REAL ESTATE TAXES

	2017	2018	2019	2020	2021	2022
Adams County Assessment	\$421,592,300.00	\$423,827,500.00	\$427,156,900.00	\$429,361,800.00	\$431,682,200.00	<b>\$433,953,480.13</b>
Percentage Change	0.25%	0.53%	0.78%	0.51%	0.54%	<b>0.53%</b>
Tax MILS	2.45	2.45	2.45	2.45	2.45	<b>2.45</b>
Millage Multiplier	0.00245	0.00245	0.00245	0.00245	0.00245	<b>0.00245</b>
Mun. R.E. Tax Available	\$1,032,901.14	\$1,038,377.38	\$1,046,534.41	\$1,051,936.41	\$1,057,621.39	<b>\$1,063,186.03</b>
Actual Collections Amount per year	\$979,035.97	\$990,647.35	\$1,002,001.92	\$1,005,640.31	\$1,008,791.52	<b>\$1,015,688.67</b>
Percentage Collected of Available Taxes	94.785%	95.403%	95.745%	95.599%	95.383%	<b>95.533%</b>

## EARNED INCOME TAX

Actual	\$529,774.90	\$538,932.06	\$586,104.36	\$597,478.43	\$600,000.00	<b>\$608,131.42</b>
Percentage Change	2.78%	1.70%	8.05%	1.90%	2.40%	<b>1.36%</b>



SPECIAL EVENTS FUND - 04												
ACCOUNT DESCRIPTION	2019			2020			2021			2022		
	Budget	Actual	+/-	Budget	Actual	+/-	Budget	YTD	+/-	Initial	MGR	+/-

Starting Balance								3532				5536
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## Revenues

### Interest Earnings

341 . 000	Interest Earnings	-	-	-	-	-	-	-	-	-	-	-
	<b>Subtotal</b>	-	-	-	-	-	-	-	-	-	-	-

### Intergovernmental Revenues

350 . 040	Donations:Other Municipalities		200		200	-	(200)	200	200		200	200
	<b>Subtotal</b>	-	200	-	200	-	(200)	200	200	-	200	200

### Culture -Recreation

367 . 100	Un-Designated Event Sponsorship	-	-		6,500	-	(6,500)	-	-		-	-
367 . 200	July 4Th Sponsorship		-		6,500	-	(6,500)	-	-		-	-
367 . 201	Fireworks Sponsorship		2,000		6,250	200	(6,050)	6,250			6,250	6,250
367 . 203	Daddy Daughter Dance		4,270		4,000	4,326	326	4,000			4,000	4,000
367 . 204	Car Show Sponsorship					-	-		-			-
367 . 205	Fish Derby Sponsorship/Donation		3,159		-	-	-	2,500				-
367 . 206	J4 - Rides & Games Sponsorship		-		2,500	-	(2,500)		-			-
367 . 207	Egg Hunt Donations		120		1,000	-	(1,000)		-			-
367 . 208	Santa Breakfast Donations		825		-	-	-	500			500	500
367 . 209	Mother/Son Event				500	-	(500)		-			-
367 . 210	Movies-In-The-Park		560		-	-	-	2,100	825		2,400	2,400
367 . 211	Yard Sale		110		2,100	-	(2,100)	300	160		300	300
367 . 212	National Night Out (Nno)		186		300	-	(300)		-			-
367 . 299	Concept Programming				1,000	-	(1,000)		-			-
367 . 300	Food Concession Fees				300	-	(300)		-			-
367 . 301	Non-Food Concession Fees				250	-	(250)		-			-
367 . 303	Non-Profit Vendor Fees				50	-	(50)		-			-
367 . 411	Community Outreach Donation					803	803		100			-
367 . 800	3V3 Sponsor				400	-	(400)		-			-
367 . 801	3V3 Player fees				550	-	(550)		-			-
	<b>Subtotal</b>	-	11,230	-	32,200	5,329	(26,871)	15,650	1,085	-	13,450	13,450

### Misc Revenue

380 . 100	Misc. Donations/Proceeds				2,506				100			
380 . 200	Un-Designated Event Donation				50	25			15			
	<b>Subtotal</b>	-	-		2,556	25		-	115		-	-

SPECIAL EVENTS FUND - 04												
ACCOUNT DESCRIPTION	2019			2020			2021			2022		
	Budget	Actual	+/-	Budget	Actual	+/-	Budget	YTD	+/-	Initial	MGR	+/-

**Interfund Operating Trans**

392 . 100 GF to SEF	-	10,850		16,663	15,000		15,500	15,000		15,000	15,000	
<b>Subtotal</b>	<b>-</b>	<b>10,850</b>	<b>-</b>	<b>16,663</b>	<b>15,000</b>	<b>-</b>	<b>15,500</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>
<b>TOTAL</b>	<b>-</b>	<b>22,280</b>	<b>-</b>	<b>51,619</b>	<b>20,354</b>	<b>(27,071)</b>	<b>31,350</b>	<b>19,932</b>	<b>-</b>	<b>28,650</b>	<b>34,186</b>	<b>-</b>

**Expenditures**

**Executive**

401 . 238 All-Event Staff Shirts			-	300	300		300	0	300	300	0	300
401 . 241 General Materials			-	50	50		-	-	-	-	-	-
401 . 336 Auto/Bus Rental			-	2,500	2,500		-	-	-	-	-	-
401 . 341 Advertising		50		100	100		100	0	100	100	100	-
401 . 380 Misc. Event Expenses		78		100	100		100	0	100	100	100	-
<b>Subtotal</b>	<b>-</b>	<b>128</b>	<b>-</b>	<b>3,050</b>	<b>0</b>	<b>3,050</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>200</b>	<b>300</b>

**Public Safety**

419 . 384 Rent Of Machinery		708		750	750		750	762	(12)	750	750	-
419 . 450 Contracted Services		444		500	413	87	500	429	71	500	500	-
<b>Subtotal</b>	<b>0</b>	<b>1,153</b>	<b>0</b>	<b>1,250</b>	<b>413</b>	<b>837</b>	<b>1,250</b>	<b>1,191</b>	<b>59</b>	<b>1,250</b>	<b>1,250</b>	<b>0</b>

**Parks**

454 . 220 Operating Supplies		0		50	0	50	-	-	-	-	-	-
454 . 221 Agricultural Supplies				150	0	150	150	0	150	150	150	-
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200</b>	<b>0</b>	<b>200</b>	<b>150</b>	<b>0</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>0</b>

**Fundraising Expenses**

490 . 100 J4 Fundraising Expenses		0		3,500	0	3,500	-	-	-	-	-	-
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,500</b>	<b>0</b>	<b>3,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Car Show**

494 . 341 Advertising		0		50	0	50	-	-	-	-	-	-
494 . 481 Trophies & Prizes		0		350	0	350	-	-	-	-	-	-
494 . 483 Door Prizes/Give Aways		0		-	0	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>400</b>	<b>0</b>	<b>400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

SPECIAL EVENTS FUND - 04												
ACCOUNT DESCRIPTION	2019			2020			2021			2022		
	Budget	Actual	+/-	Budget	Actual	+/-	Budget	YTD	+/-	Initial	MGR	+/-

### Community Events

495 . 210	Egg Hunt		224		300	391	(168)		300	300	-	300	300	-
495 . 211	Yard Sale				70	434	(434)		-	0	-	70	0	70
495 . 300	Fish Derby		2,434		2,500		2,434		-	0	-		0	-
495 . 400	Movie-In-The-Park		1,427		2,400		1,427		2,400	149	2,251	2,400	2,400	-
495 . 500	Santa Breakfast				150		-		150	0	150	150	150	-
495 . 600	National Night Out (NNO)		918		1,663	452	466		500	0	500	500	0	500
495 . 900	Concept Events						-				-			-
<b>Subtotal</b>			<b>0</b>	<b>5,002</b>	<b>0</b>	<b>7,083</b>	<b>1,278</b>	<b>3,725</b>	<b>3,350</b>	<b>449</b>	<b>2,901</b>	<b>3,420</b>	<b>2,850</b>	<b>570</b>

### Fundraising Events

496 . 210	Daddy/Daughter Dance		1,992		2,000	3,075	(1,075)		2,000	0	2,000	2,500	2,000	500
496 . 211	Mother/Son Event				325	0	325		-	-	-	-	-	-
496 . 300	Concept Events						-		-	-	-	-	-	-
<b>Subtotal</b>			<b>0</b>	<b>1,992</b>	<b>0</b>	<b>2,325</b>	<b>3,075</b>	<b>-750</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>2,500</b>	<b>2,000</b>	<b>500</b>

### Horseshoe Tournament

497 . 241	General Materials		0		275	0	275		-	-	-	-	-	-
497 . 481	Trophies & Prizes		0		-	0	-		-	-	-	-	-	-
497 . 483	Door Prizes/Give Aways		0		-	0	-		-	-	-	-	-	-
<b>Subtotal</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>275</b>	<b>0</b>	<b>275</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Community Outreach

498 . 100	Community Outreach Expenses		319		400	0	400		400	548	(148)	400	400	-
<b>Subtotal</b>			<b>0</b>	<b>319</b>	<b>0</b>	<b>400</b>	<b>0</b>	<b>400</b>	<b>400</b>	<b>548</b>	<b>-148</b>	<b>400</b>	<b>400</b>	<b>0</b>

### Basketball Tournament

499 . 210	Office Supplies - General		0		1,900	-	1,900		-	-	-	-	-	-
499 . 241	General Materials		0		-	-	-		-	-	-	-	-	-
499 . 481	Trophies & Prizes		0		-	-	-		-	-	-	-	-	-
499 . 483	Door Prizes/Give Aways		0		-	-	-		-	-	-	-	-	-
499 . 484	Beverages/Snacks		0		-	-	-		-	-	-	-	-	-
499 . 491	Contracted Services (Referees)		0		-	-	-		-	-	-	-	-	-
<b>Subtotal</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>1,900</b>	<b>0</b>	<b>1,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

SPECIAL EVENTS FUND - 04												
ACCOUNT DESCRIPTION	2019			2020			2021			2022		
	Budget	Actual	+/-	Budget	Actual	+/-	Budget	YTD	+/-	Initial	MGR	+/-

**July 4th Entertainment**

500 . 241	General Materials		0		1,000	-	1,000		-	-	-	-	-	-
500 . 247	Decorations/Signs		0		100	-	100		-	-	-	-	-	-
500 . 341	Advertising		0		1,750	-	1,750		-	-	-	-	-	-
500 . 491	Contracted Services		8,295		4,750	2,498	2,253		2,500	2,953	(453)	2,500	2,500	-
500 . 492	Bands/Musicians		0		8,500	-	8,500		8,500	3,750	4,750	8,500	10,000	(1,500)
500 . 493	Magic/Comedy Performances		0		1,000	-	1,000		-	-	-	-	-	-
500 . 494	Misc. Performances		0		1,000	-	1,000		-	-	-	-	-	-
500 . 495	Fireworks		4,505		9,500	12,010	(2,510)		10,500	5,505	4,995	10,500	11,960	(1,460)
<b>Subtotal</b>			<b>0</b>	<b>12,800</b>	<b>0</b>	<b>27,600</b>	<b>14,508</b>	<b>13,093</b>	<b>21,500</b>	<b>12,208</b>	<b>9,293</b>	<b>21,500</b>	<b>24,460</b>	<b>-2,960</b>
<b>Total Expenditures</b>			<b>0</b>	<b>21,393</b>	<b>0</b>	<b>47,983</b>	<b>19,273</b>	<b>26,629</b>	<b>29,150</b>	<b>14,396</b>	<b>14,754</b>	<b>29,720</b>	<b>31,310</b>	<b>-1,590</b>

# Sanitary Sewer Fund Administrative Transfer To General Fund

(Transfer from 08.492.010 To 01.392.080)

	ACTUAL GENERAL FUND	DUE FROM SAN SEWER FUND
<b><u>GENERAL GOVERNMENT ADMINISTRATION</u></b>		
401.121 Mgr/Treas (30%)	140,544.07	42,163.22
401.122 Boro Sec/Asst Treas (30%)	95,461.62	28,638.48
401.131 Salary - Secretarial Asst (50%)	91,721.27	45,860.64
410.122 Police Secretary (12.5%)	89,372.25	11,171.53
401.321 Telephone Service (25% of non-capital)	1,925.26	481.32
401.325 Postal Service (40% of total)	4,724.80	1,889.92
402.000 Financial Administration (33% of total)	11,500.00	3,795.00
407.000 Data Processing (25% of non-capital)	18,773.30	4,693.33
407.750 Software Pkg for SSF	1,875.00	937.50
409.000 Gen Govt Buildings (15%)	36,614.42	5,492.16
<b><u>INSURANCE (SEWAGE PLANT &amp; OPERATOR)</u></b>		
486.151 Worker's Compensation (25% of Total)	21,508.00	5,377.00
486.352 Multi-Peril Property (25% of total)	44,764.00	11,191.00

**Total Reimbursement**

**161,691.10**

SANITARY SEWER FUND - 08													
ACCOUNT DESCRIPTION	2019			2020			2021			2022			
	Budget	Actual	diff	Budget	Actual	diff	Budget	YTD	remaining	Initial	Mgr	diff	%
<b>Revenues</b>													
<b>Interest Earnings</b>													
341 . 000 Interest Earnings	1,200	4,078	2,878	2,000	2,238	238	2,000	22	1,978	2,000	1,000	(1,000)	-50%
<b>Subtotal</b>	<b>1,200</b>	<b>4,078</b>	<b>2,878</b>	<b>2,000</b>	<b>2,238</b>	<b>238</b>	<b>2,000</b>	<b>22</b>	<b>1,978</b>	<b>2,000</b>	<b>1,000</b>	<b>(1,000)</b>	<b>-50%</b>
<b>State Capital and Operating Grants</b>													
354 . 040 Sewer Facilities Act Enforcement	-	-		-	-		-			-	-		
<b>Subtotal</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>		<b>-</b>			<b>-</b>	<b>-</b>		
<b>State Shared Revenue and Entitlements</b>													
355 . 132 Cas Ins & Pension Aid - NonU	-	-		-	-		-			-	-		
<b>Subtotal</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>		<b>-</b>			<b>-</b>	<b>-</b>		
<b>Sanitation</b>													
364 . 101 Res Sewer Charges-Cur Yr	237,000	241,607	4,607	258,850	260,833	1,983	258,850	210,180	48,670	258,850	285,120	26,270	0
364 . 104 Holding Tank Plant Charges-Cur Yr	41,000	40,317	(683)	41,000	44,509	3,509	42,000	35,640	6,360	42,000	46,200	4,200	0
364 . 106 Holding Tank Pumping Charge-Cur Yr	46,000	47,808	1,808	48,000	52,108	4,108	50,000	40,736	9,264	50,000	50,000	-	-
364 . 108 Comm Charges Charges-Cur Yr	105,000	119,297	14,297	140,000	81,758	(58,242)	140,000	67,474	72,526	140,000	132,000	(8,000)	(0)
<b>Subtotal</b>	<b>429,000</b>	<b>449,030</b>	<b>20,030</b>	<b>487,850</b>	<b>439,209</b>	<b>(48,641)</b>	<b>490,850</b>	<b>354,030</b>	<b>136,820</b>	<b>490,850</b>	<b>513,320</b>	<b>22,470</b>	
<b>Miscellaneous Revenues</b>													
380 . 100 Miscellaneous	-	-		-	-		-			-	-		
<b>Subtotal</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>		<b>-</b>			<b>-</b>	<b>-</b>		
<b>Proceeds of General Fixed Asset Disposition</b>													
391 . 200 Comp for Loss of GFA	-	-		-	-		-			-	-		
<b>Subtotal</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>		<b>-</b>			<b>-</b>	<b>-</b>		
<b>Interfund Operating Trans</b>													
392 . 300 From Capital Reserve	-	-		-	-		-			-	-		
<b>Subtotal</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>		<b>-</b>			<b>-</b>	<b>-</b>		
<b>TOTAL</b>	<b>430,200</b>	<b>453,108</b>	<b>22,908</b>	<b>489,850</b>	<b>441,447</b>	<b>(48,403)</b>	<b>492,850</b>	<b>354,053</b>	<b>138,797</b>	<b>492,850</b>	<b>514,320</b>	<b>21,470</b>	<b>4.36%</b>

**SANITARY SEWER FUND - 08**

ACCOUNT DESCRIPTION	2019			2020			2021			2022			
	Budget	Actual	diff	Budget	Actual	diff	Budget	YTD	remaining	Initial	Mgr	diff	%

**EXPENDITURES**

**Wastewater Collection and Treatment**

429 . 121	WAGES-SEWER PLANT OPERATOR	50,157	50,149	8	50,157	51,168	-1,011	51,672	39,744	11,928	54,824	55,824	4,152	8.03%
429 . 141	WAGES - ASST. STP OPERATOR	5,000	5,750	(750)	5,000	3,300	1,700	5,000	2,600	2,400	5,000	5,000	0	0.00%
429 . 183	WAGES-OVERTIME/VACATION	300	0	300	300	258	42	300	894	-594	300	300	0	0.00%
429 . 192	SOCIAL SECURITY (FICA)	3,606	3,466	140	3,606	3,393	213	3,700	2,681	1,019	3,700	3,957	257	6.95%
429 . 193	MEDICARE	843	811	32	843	794	49	865	627	238	865	925	60	6.99%
429 . 194	UNEMPLOYMENT	704	549	155	704	575	128	579	359	219	579	579	0	0.00%
429 . 195	MEDICAL DEDUCTIBLE REIMB.	2,000	541	1,459	2,000	0	2,000	1,000	673	327	1,000	0	-1,000	-100.00%
429 . 196	MAJOR MEDICAL INSURANCE	10,921	10,921	(0)	10,921	11,997	-1,076	13,852	10,389	3,463	13,852	37,059	23,207	167.53%
429 . 197	LIFE/DISABILITY INSURANCE	283	289	(6)	283	289	-6	283	241	42	0	283	0	0.00%
429 . 198	DENTAL/VISION INSURANCE	434	385	48	434	355	79	402	302	101	579	1,251	849	210.88%
429 . 199	EMPLOYEE IND. DROP RETURN	-	0	-	0	0	0	0	0	0	0	0	0	0.00%
429 . 210	OFFICE SUPPLIES	680	95	585	657	112	545	667	9	658	721	467	-200	-29.97%
429 . 213	COMPUTER SUPPLIES	-	0	-	280	76	204	90	20	70	200	0	-90	-100.00%
429 . 220	OPERATING SUPPLIES-GENERAL	1,581	1,698	(117)	1,491	1,464	27	1,650	1,492	159	1,710	1,210	-440	-26.65%
429 . 221	LABORATORY SUPPLIES	1,815	1,608	207	1,571	764	807	1,125	983	142	1,353	1,153	28	2.45%
429 . 222	OPERATING SUPPLIES-CHEMICALS	8,831	3,129	5,702	9,059	6,547	2,513	8,372	2,334	6,038	7,472	7,472	-900	-10.75%
429 . 231	FUEL,	740	605	135	919	293	626	532	341	190	582	582	51	9.54%
429 . 232	MAINT SUPPLIES/SERVICES-VEHICL	16	0	16	20	0	20	18	0	18	18	18	0	0.00%
429 . 236	BUILDING MAINTENANCE SUPPLIES	4,567	151	4,415	4,632	755	3,877	4,498	76	4,422	4,634	4,534	36	0.80%
429 . 251	EQUIP PARTS - PERIODIC REPLAC	640	116	524	1,392	448	944	871	432	439	427	277	-594	-68.20%
429 . 252	VEHICLE PARTS-PERIODIC REPLACE	18	0	18	18	0	18	47	0	47	47	47	0	0.00%
429 . 253	EQUIP - PREVENTATIVE MAINT	1,085	1,018	67	1,101	580	521	2,170	2,090	80	1,465	1,465	-705	-32.47%
429 . 254	VEHICLE - PREVENTATIVE MAINT	138	87	50	72	0	72	44	0	44	138	93	49	112.11%
429 . 255	TIRES & TUBES	-	0	-	0	0	0	0	0	0	0	0	0	0.00%
429 . 256	SHOP SUPPLIES	-	0	-	14	0	14	0	0	0	91	91	91	0.00%
429 . 257	MS PROJECT SUPPLIES	-	0	-	0	0	0	0	0	0	0	0	0	0.00%
429 . 260	MANUAL/HAND TOOLS	-	0	-	276	0	276	299	299	0	497	347	48	16.04%
429 . 261	POWER TOOLS	140	0	140	439	43	396	260	0	260	1,395	795	535	205.89%
429 . 262	HOLDING TANK EQUIPMENT	-	0	-	0	0	0	0	0	0	0	0	0	0.00%
429 . 280	Pump Stations, New Equipment	832	558	274	832	0	832	0	0	0	4,580	0	0	0.00%
429 . 281	Pump Stations, Maintenance	4,040	3,624	416	2,600	492	2,108	0	400	-400	3,109	49	49	1.58%
429 . 282	Pump Stations, Repairs	1,760	456	1,304	1,760	0	1,760	0	0	0	0	0	0	0.00%
429 . 283	Collection System, New Equipment	-	0	-	235	0	235	0	0	0	0	0	0	0.00%
429 . 284	Collection System, Maintenance	2,965	3,085	(120)	2,802	0	2,802	2,293	918	1,374	1,254	1,254	-1,039	-45.30%
429 . 285	Collection System, Repairs	2,791	1,495	1,296	6,114	0	6,114	2,121	1,292	829	3,733	2,433	311	14.66%
429 . 300	OTHER SERVICES AND CHARGES	602	155	447	1,656	593	1,063	671	174	497	682	682	11	1.64%
429 . 310	TRAINING	-	0	-	0	0	0	0	375	-375	0	0	0	0.00%

**SANITARY SEWER FUND - 08**

ACCOUNT DESCRIPTION	2019			2020			2021			2022			
	Budget	Actual	diff	Budget	Actual	diff	Budget	YTD	remaining	Initial	Mgr	diff	%
429 . 313 ENGINEERING SERVICES-SEWER	2,000	3,438	(1,438)	2,000	1,111	889	2,000	1,527	473	2,000	2,000	0	0.00%
429 . 314 LEGAL SERVICES-SEWER	1,000	-558	1,558	1,000	6,980	-5,980	1,000	3,221	-2,221	1,000	1,000	0	0.00%
429 . 315 SLUDGE DISPOSAL PERMIT	75	50	25	75	50	25	75	50	25	75	75	0	0.00%
429 . 316 CONTRACT.SERVCS-LABORATORY	5,706	5,097	609	4,906	3,342	1,564	4,810	2,588	2,222	5,498	4,954	144	3.00%
429 . 317 CONTRACT.SERVCS-LAB/SLUDGE	16,525	2,987	13,538	15,670	11,237	4,433	17,950	7,875	10,075	14,350	12,550	-5,400	-30.08%
429 . 318 CONTRACT SERVICES-LINE FLUSH &	4,440	3,371	1,069	2,960	0	2,960	3,120	3,242	-122	7,120	4,620	1,500	48.08%
429 . 321 TELEPHONE SRVCS & INSTALLATN	3,180	3,070	110	3,372	2,937	435	3,372	2,462	910	3,636	3,636	264	7.83%
429 . 325 POSTAGE	1,650	0	1,650	1,731	0	1,731	1,880	0	1,880	1,880	0	-1,880	-100.00%
429 . 326 RADIO EQUIPMENT	-	0	-	125	0	125	0	0	0	0	0	0	0
429 . 331 TRAVEL REIMBURSEMENT	-	0	-	0	0	0	0	0	0	0	0	0	0
429 . 361 UTILITY SERVICE-ELECTRICITY	25,320	22,459	2,861	22,824	21,434	1,390	23,100	16,643	6,457	22,824	21,434	-1,666	-7.21%
429 . 372 Plant, Maintenance	10,898	6,393	4,505	10,465	7,119	3,346	4,990	4,473	517	3,700	2,200	-2,790	-55.91%
429 . 373 SLUDGE REMOVAL SERVICES	9,600	14,474	(4,874)	12,600	7,950	4,650	12,600	5,100	7,500	9,600	9,600	-3,000	-23.81%
429 . 374 Out-Source Repair/Service-Veh	555	858	(303)	55	45	10	55	45	10	55	55	0	0.00%
429 . 375 OUT-SOURCE REPAIR - EQUIPMENT	600	0	600	900	331	569	600	208	393	600	600	0	0.00%
429 . 376 IN-HOUSE UNEXPECT REPAIR-VEH	100	0	100	100	57	43			0			0	
429 . 377 IN-HOUSE UNEXPECT REPAIR-EQUIP	250	0	250	250		250			0			0	
429 . 378 OUT-SOURCE UNEXPECT REPAIR-VEH	75	395	(320)	75		75			0			0	
429 . 379 OUT-SRCE UNEXPECT REPAIR-EQUIP	500	0	500	500		500			0			0	
429 . 385 SEWER & WATER AUTH RENTAL	-	0	-	50,000	0	50,000	50,000	0	50,000	50,000	50,000	0	0.00%
429 . 420 DUES, SUBSCRIP, MEMBERSHIPS	553	427	126	553	932	-379	553	936	-383	1,050	1,050	497	89.87%
429 . 460 CONTINUING EDUCATION/CONF.	360	225	135	720	0	720	0	0	0	225	225	225	
429 . 800 DEPRECIATION EXPENSE-EQUIPMENT	19,741	19,741	-	21,991	21,991	0	20,890	0	20,890	20,890	27,190	6,300	30.16%
<b>Subtotal</b>	<b>210,617</b>	<b>173,166</b>	<b>37,451</b>	<b>265,060</b>	<b>169,810</b>	<b>95,250</b>	<b>250,374</b>	<b>117,815</b>	<b>132,560</b>	<b>259,308</b>	<b>269,335</b>	<b>18,960</b>	

**Holding Tank**

464 . 450 HT Contractor-Cur Yr	50,400	48,462	1,938	50,400	48,600	1,800	50,400	37,060	(400)	50,400	50,000	(400)	-0.79%
<b>Subtotal</b>	<b>50,400</b>	<b>48,462</b>	<b>1,938</b>	<b>50,400</b>	<b>48,600</b>	<b>1,800</b>	<b>50,400</b>	<b>37,060</b>	<b>-400</b>	<b>50,400</b>	<b>50,000</b>	<b>-400</b>	

**Interfund Operating Transfers**

483 . 100 Pension Contribution													
492 . 010 General Fund	160,396	160,396	-	161,430	161,430	0	163,075	-	163,075	161,691	161,691	(1,384)	-0.85%
492 . 090 SWA Holding Tank Reserve	8,787	8,027	760	8,787	9,101	-314	8,000	6,732	1,268	8,000	8,000	-	-
492 . 300 Transfer to Cap Res Fund	-	0	-	7,777	-	7,777	11,426	-	11,426		26,371	14,945	130.80%
<b>Subtotal</b>	<b>169,183</b>	<b>168,423</b>	<b>760</b>	<b>177,994</b>	<b>170,531</b>	<b>7,463</b>	<b>182,501</b>	<b>6,732</b>	<b>175,769</b>	<b>169,691</b>	<b>196,062</b>	<b>13,561</b>	

<b>Total Expenditures</b>	<b>430,200</b>	<b>390,051</b>	<b>40,149</b>	<b>493,454</b>	<b>388,942</b>	<b>104,513</b>	<b>483,275</b>	<b>161,606</b>	<b>307,929</b>	<b>479,399</b>	<b>515,397</b>	<b>32,121</b>	<b>0</b>
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# 2022-2031 Sanitary Sewer Capital Reserve Plan

Eq. #	Department/Item	Replacement Cost	Estimated Trade-in/Sale	Net Replacement Cost	Replacement Cycle	Yearly Depreciation	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
Beginning Balance (A)							74,488	128,235	139,845	167,385	163,143	187,640	197,299	220,782	246,724	284,830	
<b>Revenues</b>																	
Interest Earnings							186	321	350	418	408	469	493	552	617	712	
Sale of GFA							0	0	0	0	0	0	0	0	12000	12001	
SS Fund Transfer 08492300							26371	0	0	0	0	0	0	0	0	1	
<b>Subtotal</b>							<b>26557</b>	<b>321</b>	<b>350</b>	<b>418</b>	<b>408</b>	<b>469</b>	<b>493</b>	<b>552</b>	<b>12617</b>	<b>12714</b>	
<b>Expenditures</b>																	
<b>Administration</b>																	
Computer							900	-	900	3	300	300	300	300	300	300	300
Billing Software							15,000		15,000	5	3,000	3000	3000	3000	3000	3000	3000
<i>Annual Purchase Total</i>							<i>0</i>	<i>15900</i>	<i>0</i>	<i>0</i>	<i>900</i>	<i>15000</i>	<i>0</i>	<i>900</i>	<i>0</i>	<i>0</i>	
<b>Subtotal</b>							<b>3300</b>	<b>3300</b>	<b>3300</b>	<b>3300</b>	<b>3300</b>	<b>3300</b>	<b>3300</b>	<b>3300</b>	<b>3300</b>	<b>3300</b>	
<b>Vehicles</b>																	
19 Chevy w/utility body							55,000	####	43,000	15	3,667	3667	3667	3667	3667	3667	3667
Sewage Pump Truck							165,000			20	8,250	8250	8250	8250	8250	8250	8250
<i>Annual Purchase Total</i>							<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	
<b>Subtotal</b>							<b>11917</b>	<b>11917</b>	<b>11917</b>	<b>11917</b>	<b>11917</b>	<b>11917</b>	<b>11917</b>	<b>11917</b>	<b>11917</b>	<b>11917</b>	

## Equipment

Sludge Return Pump 1	3,000	3,000	5	600	600	600	600	600	600	600	600	600	600	600
Sludge Return Pump 2	3,000	3,000	5	600	600	600	600	600	600	600	600	600	600	600
Sanders Station Pump 1	2,900	2,900	10	290	290	290	290	290	290	290	290	290	290	290
Sanders Station Pump 2	2,900	2,900	10	290	290	290	290	290	290	290	290	290	290	290
Liberty Station Pump 1	9,000	9,000	10	900	900	900	900	900	900	900	900	900	900	900
Liberty Station Pump 2	9,000	9,000	10	900	900	900	900	900	900	900	900	900	900	900
Liberty Station Transducer	900	900	4	225	225	225	225	225	225	225	225	225	225	225
Crane for EQ Tanks	1,800	1,800	15	120	120	120	120	120	120	120	120	120	120	120
4 inch Trash Pump	5,500	5,500	10	550	550	550	550	550	550	550	550	550	550	550
UG tank pump	700	700	5	140	140	140	140	140	140	140	140	140	140	140
Chemical Feed Pump	600	600	2	300	300	300	300	300	300	300	300	300	300	300
Holding Tank Pump	1,400	1,400	2	700	700	700	700	700	700	700	700	700	700	700
Aeration Line and Diffusers	4,000	4,000	10	400	400	400	400	400	400	400	400	400	400	400
Lagoon Aerator	5,800	5,800	6	967	967	967	967	967	967	967	967	967	967	967
Blower 1 and 2	10,000	10,000	12	833	833	833	833	833	833	833	833	833	833	833
Blower 3 and 4	6,000	6,000	12	500	500	500	500	500	500	500	500	500	500	500
Clarifiers	20,000	20,000	20	1,000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
Emergency Generator	30,000	30,000	20	1,500	1500	1500	1500	1500	1500	1500	1500	1500	1500	1500
EQ Pump 1	2,100	2,100	5	420	420	420	420	420	420	420	420	420	420	420
EQ Pump 2	2,100	2,100	5	420	420	420	420	420	420	420	420	420	420	420

*Annual Purchase Total* 0 0 0 30900 2200 3000 4200 900 0 0

**Subtotal** 11655 11655 11655 11655 11655 11655 11655 11655 11655 11655

## Laboratory Equipment

Centrifuge			-	20	-	0	0	0	0	0	0	0	0	0
DO Meter	1,000	1,000	8	125	125	125	125	125	125	125	125	125	125	125
Ph Meter	950	950	9	106	106	106	106	106	106	106	106	106	106	106
Chlorine Meter	700	700	8	88	88	88	88	88	88	88	88	88	88	88

*Annual Expenditure Total* 0 0 0 950 0 0 0 0 0 1700 0

**Subtotal** 318 318 318 318 318 318 318 318 318 318

**Revenue Total (B)** 53,747 27,510 27,539 27,608 27,598 27,659 27,683 27,742 39,807 39,904

**Total Assets (A+B)** 128,235 155,745 167,385 194,993 190,740 215,299 224,982 248,524 286,530 324,734

**Expenditures**

Administration	0	15,900	0	0	900	15,000	0	900	0	0
Vehicles	0	0	0	0	0	0	0	0	0	0
Equipment	0	0	0	30,900	2,200	3,000	4,200	900	0	0
Laboratory Equipment	0	0	0	950	0	0	0	0	1,700	0
<b>Expenditures Total (C)</b>	<b>0</b>	<b>15,900</b>	<b>0</b>	<b>31,850</b>	<b>3,100</b>	<b>18,000</b>	<b>4,200</b>	<b>1,800</b>	<b>1,700</b>	<b>0</b>
<b>Ending Balance (A+B) - C</b>	<b>128,235</b>	<b>139,845</b>	<b>167,385</b>	<b>163,143</b>	<b>187,640</b>	<b>197,299</b>	<b>220,782</b>	<b>246,724</b>	<b>284,830</b>	<b>324,734</b>



Within Carroll Valley lies the  
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