



**TOWN OF BOWLING GREEN
TOWN COUNCIL WORK SESSION**

A G E N D A

**Thursday, June 01, 2023
5:00 PM**

CALL TO ORDER AND QUORUM ESTABLISHED:

BUSINESS:

- [1.](#) FY24 Budget
2. Other Matters

INFORMATIONAL ITEMS:

ADJOURNMENT

12110 COUNCIL AND MANAGER'S OFFICE		FY 20 Actual	FY21 Actual	FY22	FY22 Actual	FY23 Appropriated	FY23 YTD	FY24 Proposed
012110-1101	Salaries (Town Manager(70%))	\$102,030	\$94,211	\$115,235	\$97,706	\$86,800	\$67,321	\$56,000.00
021110-1150	Part-time Salaries (Community Development)	\$0	\$0	\$0	\$0	\$20,000	\$3,732	\$10,000
012110-2100	FICA	\$7,899	\$7,313	\$8,862	\$6,160	\$6,640	\$0	\$4,284
012110-2210	VRS	\$14,741	\$10,724	\$16,773	\$4,433	\$4,105	\$0	\$0
012110-2300	Health Plan/457 Plan	\$11,591	\$9,282	\$13,689	\$3,731	\$6,644	\$0	\$0
012110-2400	Group Life	\$1,309	\$992	\$1,517	\$410	\$380	\$0	\$0
012110-2500	Disability Insurance - VML	\$259	\$298	\$683	\$260	\$112	\$29	\$0
012110-2600	Mayor Expenses	\$0	\$1,895	\$2,000	\$2,392	\$2,500	\$299	\$1,000
012110-3000	Town Manager Expenses	\$153	\$1,911	\$2,000	\$298	\$2,000	\$149	\$1,000
012110-3100	Contingency	\$5,399	\$13,182	\$20,000	\$895	\$20,000	\$4,113	\$40,000
012110-3140	Contracted Services/Shredding	\$672	\$495	\$675	\$592	\$675	\$395	\$100
012110-3150	Professional Services - Legal	\$20,004	\$20,004	\$36,000	\$33,000	\$36,000	\$21,000	\$24,000
012110-3152	Web Based Services	\$12,129	\$8,708	\$15,000	\$9,730	\$15,000	\$8,496	\$10,000
012110-3160	Compensation - Council/Commission	\$16,100	\$15,275	\$17,850	\$15,800	\$17,850	\$8,050	\$15,350
012110-3600	Advertising	\$4,952	\$9,334	\$7,000	\$6,710	\$5,000	\$921	\$2,000
012110-5250	Telecommunications	\$1,112	\$2,917	\$1,200	\$1,597	\$1,200	\$408	\$1,200
012110-5300	Town Insurance-General Fund	\$14,464	\$14,554	\$15,000	\$16,828	\$20,000	\$28,272	\$30,000
012110-5545	Conference Expenses/Training	\$2,383	\$2,520	\$3,000	\$1,100	\$3,000	\$0	\$1,000
012110-5810	Membership Dues	\$260	\$797	\$500	\$1,692	\$900	\$83	\$900
012110-5830	Covid-19 Expenses	\$473	\$209,413	\$0	\$119,424	\$0	\$61,217	\$0
012110-5840	Miscellaneous	\$1,443	\$553	\$500	\$1,594	\$500	\$4,201	\$0
012110-6001	Office/Meeting Supplies & Printing	\$3,123	\$575	\$2,500	\$3,231	\$2,500	\$1,264	\$2,000
012110-6021	Public Relations	\$616	\$1,666	\$1,000	\$2,207	\$1,000	\$2,389	\$0
012110-6050	Farmers Market Expenses	\$0	\$0	\$0	\$40	\$0	\$0	\$0
012110-	FY 21 Employee Compensation Plan	\$0	\$10,302	\$0	\$0	\$0	\$0	\$0
12110-7100	BGMS Project - Grant Pass Through	\$14,701	\$5,000	\$5,000	\$0	\$5,000	\$0	\$0
ADMIN DEPT --Total Department--		\$235,812	\$441,921	\$285,984	\$329,830	\$257,806	\$212,339	\$198,834
12410 TREASURER		FY 20 Actual	FY21 Actual	FY22 Appropriated	FY22 Actual	FY23 Appropriated	FY23 YTD	FY24 Proposed
012410-1101	Salaries/Wages (Interim Treasurer(70%), Deputy Treasurer/Clerk (70%), Admin Assistant 1 (100%))	\$121,987	\$161,545	\$106,928	\$143,515	\$87,688	\$126,056	\$103,540
012410-1200	Part Time	\$12,933	\$0	\$0	\$0	\$0	\$0	\$0
012410-2100	FICA	\$9,225	\$12,665	\$6,672	\$6,972	\$6,708	\$0	\$7,921

012410-2210	VRS	\$17,848	\$21,041	\$12,629	\$11,376	\$12,697	\$0	\$14,993
012410-2300	Health Plan/457 Plan	\$16,996	\$23,274	\$16,104	\$13,328	\$14,428	\$0	\$21,032
012410-2400	Group Life	\$1,612	\$1,946	\$1,143	\$1,072	\$1,175	\$0	\$1,387
012410-2500	Hybrid Disability Insurance	\$415	\$333	\$218	\$172	\$462	\$342	\$500
012410-3120	Audit	\$32,500	\$0	\$15,000	\$20,500	\$21,000	\$0	\$21,000
012410-3150	Professional Services - CPA	\$21,666	\$9,631	\$12,000	\$48	\$12,000	\$1,369	\$12,000
012410-3310	Office Equipment	\$13,509	\$3,101	\$6,000	\$4,687	\$6,000	\$2,793	\$4,000
012410-3320	Computer Licenses/Support	\$18,097	\$427,846	\$18,600	\$42,948	\$25,000	\$14,743	\$22,000
012410-3600	Late Fees & Penalties	\$8	\$47	\$250	\$198	\$250	\$166	\$0
012410-5210	Postage	\$2,433	\$2,277	\$5,000	\$3,764	\$5,000	\$1,634	\$2,500
012410-5230	Telecommunications	\$2,661	\$2,305	\$3,000	\$3,189	\$3,500	\$1,076	\$2,500
012410-5540	Education/Training	\$3,066	\$2,828	\$2,000	\$0	\$2,000	\$418	\$2,000
012410-5810	Membership Dues	\$0	\$450	\$500	\$700	\$500	\$0	\$300
012410-5840	Miscellaneous	\$27	\$231	\$250	\$1,297	\$250	\$1,217	\$0
012410-6001	Office Supplies & Printing	\$2,504		\$2,500	\$5,661	\$3,000	\$878	\$2,000
TREAS DEPT.	--Total Department--	\$277,489	\$669,520	\$208,793	\$259,428	\$201,658	\$150,690	\$217,673
31100	POLICE DEPARTMENT	FY 20 Actual	FY21 Actual	FY22 Approp	FY22 Actual	FY23 Appropriated	FY23 YTD	FY24 Proposed
031100-1101	Salaries/Wages (Full Time) (Police Chief, Officer)	\$65,000	\$62,350	\$105,000	\$107,921	\$105,000	\$98,743	\$105,000
031100-1150	Part Time	\$117,606	\$22,313	\$12,857	\$4,905	\$12,857	\$3,173	\$6,000
031100-2100	FICA	\$4,978	\$4,775	\$9,016	\$6,033	\$9,016	\$0	\$8,492
031100-2210	VRS	\$9,407	\$8,717	\$15,204	\$11,403	\$15,204	\$0	\$15,204
031100-2300	Health Plan/457 Plan	\$5,922	\$6,028	\$16,105	\$8,130	\$271	\$0	\$9,130
031100-2400	Group Life	\$852	\$806	\$1,376	\$1,055	\$1,407	\$0	\$1,407
031100-2500	Hybrid Disability Insurance			\$0	\$122	\$233	\$87	\$233
031100-2720	Building Repairs/Maintenance	\$50	\$0	\$500	\$0	\$500	\$0	\$1,000
031100-3310	Vehicle Maintenance	\$2,070	\$2,799	\$3,000	\$5,295	\$3,000	\$259	\$3,000
031100-3312	Equipment Repair	\$155	\$133	\$200	\$55	\$200	\$0	\$200
031100-3320	Professional Services	\$600	\$600	\$750	\$600	\$750	\$525	\$0
031100-3500	Printing	\$0	\$680	\$0	\$0	\$0	\$0	\$0
031100-3841	Court Appointed Attorney Fees	\$316	\$0	\$300	\$300	\$300	\$0	\$0
031100-5110	Electricity	\$1,394	\$838	\$1,800	\$1,001	\$1,800	\$704	\$1,800
031100-5230	Telecommunications	\$1,827	\$3,697	\$4,000	\$2,321	\$4,000	\$1,085	\$3,000
031100-5540	Education/Training	\$350	\$549	\$1,500	\$1,500	\$1,500	\$332	\$1,500
031100-5810	Membership Dues/Subscription	\$2,063	\$1,935	\$1,500	\$1,424	\$2,000	\$639	\$2,000
031100-6001	Office Supplies & Printing	\$0	\$1,731	\$1,000	\$1,254	\$1,000	\$184	\$1,000
031100-6008	Vehicle Fuel/Oil	\$2,982	\$2,591	\$5,000	\$4,576	\$5,000	\$5,425	\$6,000

031100-6010	Equipment/Supplies		\$4,250	\$12,861	\$5,000	\$2,861	\$5,000	\$300	\$5,000
031100-6011	Uniforms		\$939	\$811	\$3,000	\$2,140	\$3,000	\$904	\$3,000
	Total		\$120,759	\$134,213	\$187,107	\$162,895	\$172,038	\$112,360	\$172,966
31200	POLICE DEPT RESTRICTED FUND								
031200-0003	Use of E-Summons Fees		\$0	\$2,583	\$1,000	\$2,970	\$3,000	\$3,267	\$3,500
	Total		\$0	\$2,583	\$1,000	\$2,970	\$3,000	\$3,267	\$3,500
POLICE DEPT	--Total Department--		\$120,759	\$136,796	\$188,107	\$165,865	\$175,038	\$115,627	\$176,466
32000	DONATIONS								
032000-5640	BG/Volunteer Fire Department		\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	\$0
032000-5642	BG/Volunteer Rescue Squad		\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	\$0
032000-5650	Fire Program Funds (State Funds Pass Through)		\$10,000	\$0	\$15,000	\$15,000	\$15,000	\$0	\$15,000
DONATION	--Total Department--		\$12,000	\$0	\$17,000	\$17,000	\$17,000	\$0	\$15,000
43100	Public Works (Streets & Sidewalks)								
043100-1101	Salaries (Town Manager(10%), Public Works Director (10%), Chief Operator (20%), Maint Supervisor (40%), Maint Worker 1 (70%), Maint Worker 2(50%)		\$71,582	\$64,928	\$74,000	\$96,008	\$79,835	\$109,204	\$79,835
043100-1200	Part-Time Seasonal Salaries		\$13,551	\$8,196	\$0	\$10	\$0	\$0	\$0
043100-1201	Salaries/ Wages- Overtime		\$755	\$104	\$3,000	\$222	\$1,500	\$0	\$1,500
043100-2100	FICA		\$5,467	\$4,983	\$7,100	\$5,002	\$6,107	\$0	\$6,108
043100-2210	VRS		\$10,180	\$9,282	\$10,651	\$8,165	\$10,402	\$0	\$10,402
043100-2300	Health Plan/457 Plan		\$11,955	\$12,444	\$12,630	\$11,565	\$21,068	\$0	\$17,845
043100-2400	Group Life		\$921	\$858	\$961	\$755	\$963	\$0	\$963
043100-2500	Hybrid Disability Insurance		\$284	\$225	\$316	\$232	\$209	\$87	\$209
043100-3311	Vehicle Maintenance		\$1,389	\$2,580	\$2,000	\$3,272	\$2,000	\$538	\$2,000
043100-5110	Electricity		\$21,560	\$21,931	\$26,500	\$21,253	\$26,500	\$11,861	\$24,000
043100-5230	Telecommunications		\$2,032	\$1,473	\$2,000	\$796	\$1,500	\$387	\$1,500
043100-5300	Insurance		\$4,200	\$4,200	\$4,200	\$4,667	\$6,000	\$3,249	\$5,000
043100-5540	Education/Training		\$183	\$200	\$500	\$416	\$500	\$250	\$500
043100-5840	Miscellaneous		\$2,157	\$50	\$500	\$274	\$500	\$86	\$0
043100-6001	Office Supplies & Printing		\$702	\$424	\$250	\$675	\$675	\$195	\$500
043100-6005	Janitorial Supplies (Town Hall)		\$441	\$257	\$50	\$204	\$300	\$322	\$0
043100-6006	Hand Tools		\$204	\$1,738	\$750	\$771	\$750	\$344	\$500
043100-6007	Repair/ Maintenance Town Buildings		\$13,098	\$28,812	\$14,000	\$11,625	\$14,000	\$4,898	\$14,000
043100-6008	Vehicle Fuel/ Oil		\$3,033	\$1,947	\$2,500	\$3,040	\$3,000	\$2,737	\$3,000

043100-6009	Equipment/ Supplies	\$1,818	\$6,650	\$1,500	\$4,966	\$4,000	\$3,273	\$4,000
043100-6011	Uniforms/ Safety Equip	\$3,312	\$2,371	\$2,500	\$1,236	\$1,500	\$1,829	\$1,500
043100-7110	Parking Lot/Street/Sidewalk Maintenance	\$3,972	\$5,673	\$5,000	\$6,081	\$7,000	\$3,875	\$7,000
043100-7120	Park Maintenance	\$2,508	\$910	\$2,500	\$900	\$1,500	\$1,261	\$1,500
043100-7130	Refuse Collection	\$87,800	\$91,385	\$94,659	\$105,783	\$98,500	\$62,756	\$98,500
043100-7140	Litter Grant (State Funds)	\$985	\$1,000	\$800	\$1,000	\$1,200	\$1,200	\$1,200
043100-7200	Town Hall Expenses	\$25,777	\$24,285	\$30,000	\$33,786	\$35,000	\$29,575	\$30,000
043100-	Play Ground Upgrades			\$50,000	\$0	\$0	\$0	\$0
PW DEPT	--Total Department--	\$289,865	\$296,906	\$348,867	\$322,703	\$324,509	\$237,927	\$311,562
410501	TRANSFERS OUT	FY 20 Actual	FY21 Actual	FY22 Approp	FY22 Actual	FY23 Appropriated	FY23 YTD	FY24 Proposed
410501-0300	Trsf To CIP From General Fund	\$0		\$0	\$0	\$0	\$0	\$0
410501-0320	Transfer To EDA	\$0		\$0	\$0	\$0	\$0	\$0
410501-0400	Trsf To Events & Activities	\$5,500		\$0	\$0	\$0	\$0	\$0
410501-0420	Transfer To Debt Service	\$182,000		\$0	\$0	\$0	\$0	\$0
410501-0500	Transfer To Water Fund	\$32		\$17,135	\$0	\$0	\$0	\$0
410501-0520	Transfer To Sewer Fund	\$123		\$17,135	\$0	\$0	\$0	\$0
TRANSFER	--Total Department--	\$187,655	\$0	\$34,270	\$0	\$0	\$0	\$0
	Revenue over Expense			\$234,325	\$0			
FUND 100	Total Fund 100 Expenditures			\$1,083,022	\$1,094,825	\$976,011	\$716,583	\$919,534
FUND 300	CIP							
300100	CAPITAL PROJECTS FUND(GF)	FY 20 Actual	FY21 Actual	FY22 Approp	FY22 Actual	FY23 Appropriated	FY23 YTD	FY24 Proposed
300100-8100	Emergency Water/Sewer Repairs	\$0		\$0	\$0	\$0	\$0	\$0
300100-8500	Purchase Vehicle(s) Water/USDA	\$0		\$0	\$0	\$0	\$0	\$0
300100-8600	General	\$0		\$0	\$69,126	\$0	\$0	\$0
300100-8700	Refinancing And USDA Project	\$1,594,211		\$0	\$0	\$0	\$0	\$0
300100-8800	Public Works Large Equipment	\$0	\$0	\$0	\$0	\$45,000	\$0	\$0
CIP	--Total Department--	\$1,594,211	\$0	\$0	\$69,126	\$45,000	\$0	\$0
FUND 320	ECONOMIC DEVELOPMENT AUTHORITY							
320100	EDA Programs	FY 20 Actual	FY21 Actual	FY22 Approp	FY22 Actual	FY23 Appropriated	FY23 YTD	FY24 Proposed
320100-0001	EDA Loans/Grants	\$5,711	\$106,546	\$10,000	\$2,000	\$0	\$0	\$0
EDA	--Total Department--	\$5,711	\$106,546	\$10,000	\$2,000	\$0	\$0	\$0
FUND 400								
71200	EVENTS & ACTIVITIES	FY 20 Actual	FY21 Actual	FY22 Approp	FY22 Actual	FY23 Appropriated	FY23 YTD	FY24 Proposed

071200-1210	Harvest Festival	\$21,996	\$81	\$23,500	\$13,409	\$23,500	\$22,827	\$35,000
071200-1220	Wire Festival	\$1,222	\$0	\$0	\$0	\$0	\$0	\$0
071200-1230	Music On The Green	\$3,985	\$3,923	\$7,000	\$8,083	\$5,000	\$4,153	\$5,000
071200-1240	Clean Sweep	\$185	\$241	\$250	\$417	\$250	\$0	\$0
071200-1250	Parade/Holiday Events	\$3,120	\$135	\$3,000	\$12,201	\$3,000	\$1,507	\$2,000
071200-1260	USO Dance	\$659	\$0	\$0	\$0	\$0	\$0	\$0
071200-1310	Town Hall Activities	\$5,180	\$1,925	\$3,000	\$2,765	\$2,000	\$1,330	\$2,000
071200-1310	Marketing	\$200	\$0	\$200	\$39	\$200	\$0	\$0
EV. & ACT	--Total Department--	\$36,547	\$6,305	\$36,950	\$36,915	\$33,950	\$29,817	\$44,000
FUND 420	DEBT SERVICE	FY 20 Actual	FY21 Actual	FY22 Approp	FY22 Actual	FY23 Appropriated	FY23 YTD	FY24 Proposed
500400-0002	Debt Service	\$215,256						
DEBT	--Total Department--	\$215,256						
	Total General Fund	\$2,975,306	\$1,657,995	\$1,129,972	\$1,202,866	\$1,054,961	\$746,400	\$963,534
Fund 500	WATER EXPENDITURES							
500100	WATER OPERATIONS	FY 20 Actual	FY21 Actual	FY22 Approp	FY22 Actual	FY23 Appropriated	FY23 YTD	FY24 Proposed
500100-1101	Salaries(Town Manager(10%), Treasurer(15%), Dep Treas(15%), PW Director(50%), Chief Operator (40%), Maint Supervisor(45%), Maint Worker 1(20%), Maint Worker 2(40%)	\$74,931	\$72,818	\$110,150	\$111,232	\$122,209	\$128,114	\$120,221
500100-1201	Salaries/Wages-Overtime	\$3,576	\$2,479	\$3,000	\$3,302	\$3,000	\$0	\$3,000
500100-2100	FICA	\$5,850	\$5,626	\$8,427	\$6,162	\$9,349	\$0	\$9,197
500100-2210	VRS	\$10,860	\$10,270	\$15,950	\$10,510	\$16,537	\$0	\$16,250
500100-2300	Health Plan/457 Plan	\$13,549	\$14,855	\$18,923	\$15,887	\$25,934	\$0	\$19,567
500100-2400	Group Life	\$983	\$950	\$1,443	\$972	\$1,530	\$0	\$1,504
500100-2500	Hybrid Disability Insurance	\$208	\$126	\$573	\$88	\$203	\$60	\$191
500100-3140	Engineering/Prof. Services	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0
500100-3311	Vehicle Maintenance	\$1,670	\$4,013	\$2,000	\$2,114	\$2,000	\$479	\$3,000
500100-3320	Computer Licenses/Support	\$1,748	\$1,716	\$2,000	\$90	\$2,000	\$7,449	\$2,000
500100-5110	Electricity	\$19,192	\$23,710	\$20,000	\$19,859	\$20,000	\$14,671	\$20,000
500100-5210	Mailing Costs	\$585	\$1,364	\$1,000	\$304	\$1,000	\$654	\$1,000
500100-5230	Telecommunications	\$4,025	\$4,244	\$3,000	\$5,784	\$4,200	\$3,241	\$4,200
500100-5300	Town Insurance-Water	\$4,200	\$4,200	\$4,200	\$4,667	\$4,700	\$2,913	\$4,700
500100-5540	Education/Training/Licenses	\$1,277	\$840	\$3,500	\$1,314	\$3,500	\$2,991	\$3,000
500100-5810	Fees And Dues	\$3,181	\$2,831	\$4,000	\$3,606	\$5,000	\$3,083	\$4,000
500100-5820	Licenses and Permits	\$1,200	\$0	\$1,200	\$0	\$0	\$0	\$0

500100-5840	Miscellaneous	\$2,032	\$166	\$500	\$281	\$500	\$226	\$200
500100-5899	Miss Utility Costs	\$525	\$880	\$500	\$594	\$500	\$0	\$500
500100-6001	Office Supplies/Equipment	\$731	\$3,372	\$2,500	\$558	\$2,500	\$442	\$2,000
500100-6005	Janitorial Supplies	\$218	\$1,746	\$1,500	\$1,379	\$1,500	\$1,149	\$1,500
500100-6006	Hand Tools	\$74	\$12,002	\$2,000	\$1,715	\$2,000	\$650	\$1,000
500100-6007	Repair/Maintenance	\$154,703	\$129,812	\$125,000	\$107,571	\$125,000	\$80,683	\$107,141
500100-6008	Vehicle Fuel/Oil	\$3,080	\$1,947	\$2,333	\$2,979	\$2,333	\$2,599	\$2,229
500100-6009	Equipment/Supplies	\$681	\$69,315	\$3,500	\$1,990	\$3,500	\$436	\$3,500
500100-6011	Uniforms/Safety Equip	\$2,379	\$5,837	\$3,333	\$1,021	\$3,333	\$1,829	\$3,000
500100-6021	Testing Supplies/Chemicals	\$754	\$1,315	\$3,000	\$2,875	\$3,000	\$3,733	\$5,000
500100-6022	Water Testing	\$4,710	\$6,268	\$15,000	\$2,777	\$15,000	\$1,608	\$8,000
500100-6050	Meter Purchases	\$5,641	\$19,674	\$5,000	\$21,978	\$5,000	\$0	\$5,000
500100-6060	Well Head Protection Grant	\$0	\$13,350	\$10,000	\$0	\$10,000	\$0	\$10,000
500100-8500	2018 Loan Payments	\$0	\$24,573	\$53,986	\$24,573	\$53,986	\$16,382	\$53,986
500100-9100	Expenses Net of Transfer Repayment of GF Trans FY21			\$427,518	\$356,181	\$449,314	\$273,392	\$414,886
	--Total Department--	\$337,563	\$440,299	\$681,504	\$356,181	\$253,986	\$273,392	\$414,886
500500	WATER CIP							
500500-8220	Engineering	\$0		\$200,000	\$95,389		\$153,943	\$0
500500-3500	2019 USDA System Upgrade	\$0	\$2,791	\$1,500,000	\$582,549		\$193,130	\$0
	--Total Department--	\$0	\$2,791	\$1,700,000	\$677,938		\$347,073	\$0
WATER	Total Fund 500	\$337,563	\$443,090	\$2,381,504	\$1,034,119	\$703,300	\$620,465	\$414,886
Fund 520	SEWER FUND							
520100	SEWER OPERATIONS							
		FY 20 Actual	FY21 Actual	FY22 Approp	FY22 Actual	FY23 Appropriated	FY23 YTD	FY24 Proposed
520100-1101	Salaries(Town Manager(10%), Treasurer(15%), Dep Treas(15%), PW Director(40%), Chief Operator (40%),(WO 1(100%), Maint Supervisor(15%), Maint Worker 1(10%), Maint Worker 2(10%), WO Trainee(100%)	\$150,639	\$175,734	\$141,596	\$152,155	\$158,469	\$170,431	\$156,481
520100-1201	Overtime	\$3,423	\$2,286	\$3,423	\$970	\$3,423	\$0	\$3,423
520100-2100	FICA	\$1,175	\$13,473	\$10,382	\$8,317	\$12,123	\$0	\$11,971
520100-2210	VRS	\$21,291	\$21,374	\$20,503	\$13,847	\$21,788	\$0	\$21,500
520100-2300	Health Insurance/457 Plan	\$26,184	\$25,940	\$25,767	\$16,907	\$25,588	\$0	\$19,220
520100-2400	Group Life	\$1,926	\$1,967	\$1,855	\$1,279	\$2,016	\$0	\$1,990
520100-2500	Hybrid Disability Insurance	\$757	\$664	\$765	\$284	\$532	\$187	\$511
520100-3160	Testing	\$20,515	\$21,873	\$15,000	\$20,065	\$20,000	\$17,636	\$21,000
500100-3180	Sludge Removal	\$13,188	\$15,803	\$15,000	\$16,022	\$15,000	\$13,782	\$20,000

500100-3311	Vehicle Maintenance	\$1,342	\$1,908	\$2,000	\$2,031	\$2,000	\$467	\$2,000
500100-3320	Professional Services	\$6,844	\$6,175	\$4,000	\$35,170	\$4,000	\$7,427	\$0
500100-5110	Electricity	\$30,038	\$28,177	\$30,000	\$28,871	\$30,000	\$21,220	\$30,000
500100-5120	Propane	\$297	\$2,353	\$2,000	\$4,219	\$2,000	\$2,522	\$3,000
500100-5210	Mailing Costs	\$542	\$2,025	\$1,000	\$1,444	\$1,000	\$623	\$750
500100-5230	Telecommunications	\$3,035	\$2,708	\$3,103	\$3,168	\$3,103	\$915	\$1,500
500100-5300	Insurance	\$3,470	\$3,740	\$4,200	\$4,207	\$4,200	\$2,913	\$4,250
500100-5540	Education/Training/License/P	\$3,233	\$2,125	\$4,000	\$3,447	\$4,000	\$3,092	\$3,000
500100-5613	VPDES Fees/DEQ	\$2,825	\$3,650	\$2,750	\$3,768	\$3,768	\$3,849	\$4,000
500100-5840	Miscellaneous	\$0	\$654	\$500	\$321	\$500	\$67	\$200
500100-5899	Miss Utility Costs	\$0	\$0	\$300	\$193	\$300	\$399	\$500
500100-6001	Office Supplies	\$635	\$858	\$600	\$1,032	\$0	\$410	\$900
500100-6004	Lab Supplies/Chemicals	\$8,509	\$9,996	\$6,004	\$4,621	\$12,000	\$1,290	\$10,000
500100-6005	Janitorial Supplies	\$463	\$99	\$2,000	\$1,100	\$1,000	\$678	\$1,000
500100-6006	Hand Tools	\$432	\$8,382	\$2,000	\$1,767	\$2,000	\$370	\$1,000
500100-6007	Repair/ Maintenance	\$107,068	\$200,876	\$69,000	\$67,754	\$69,000	\$41,611	\$85,000
500100-6008	Vehicle Fuel & Oil	\$3,115	\$1,972	\$2,334	\$2,979	\$2,334	\$2,496	\$2,624
500100-6009	Vehicle Equipment/Supplies	\$0	\$0	\$0	\$0	\$0	\$310	\$0
500100-6011	Uniforms/ Safety Equipment	\$7,037	\$6,562	\$2,834	\$1,666	\$2,834	\$2,027	\$2,500
500100-6030	Plant & Lab Supplies/Chemicals	\$4,262	\$4,130	\$3,500	\$3,041	\$0	\$1,125	\$0
500100-8101	Office Equipment/Supplies	\$107	\$346	\$300	\$88	\$900	\$0	\$0
500100-8300	Large Equipment Purchase			\$50,000	\$8,509	\$0	\$40,687	\$0
500100-8500	2018 Loan Interest Expense	\$0	\$73,419	\$161,270	\$73,419	\$161,270	\$48,946	\$161,270
500100-9100	Expenses Net of Transfer	\$422,353	\$565,850	\$587,985	\$482,661	\$565,148	\$385,477	\$569,590
	Repayment of GF Transfer			\$161,270	\$0	\$161,270	\$0	\$0
SEWER DEPT	--Total Department--	\$422,353	\$639,269	\$749,255	\$482,661	\$565,148	\$385,477	\$569,590
Overview		FY 20 Actual	FY21 Actual	FY22 Approp	FY22 Actual	FY23 Appropriated	FY23 YTD	FY24 Proposed
12110	ADMIN DEPT	\$235,812	\$441,921	\$285,984	\$329,830	\$257,806	\$212,339	\$198,834
12410	TREASURER	\$277,489	\$669,520	\$208,793	\$259,428	\$205,958	\$150,690	\$217,673
31100	POLICE DEPT	\$120,759	\$136,796	\$188,107	\$165,865	\$175,038	\$115,627	\$176,466
32000	DONATIONS	\$12,000	\$0	\$17,000	\$17,000	\$17,000	\$0	\$15,000
43100	PUBLIC WORKS	\$289,865	\$296,906	\$348,867	\$322,703	\$324,509	\$237,927	\$311,562
410501	TRANSFERS OUT	\$187,655	\$0	\$34,270	\$0	\$0	\$0	\$0
300100	CAPITAL PROJECTS FUND(GF)	\$1,594,211	\$0	\$0	\$69,126	\$45,000	\$0	\$0

320100	EDA	\$5,711	\$106,546	\$10,000	\$2,000	\$0	\$0	\$0	\$0
71200	EVENTS & ACTIVITIES	\$36,547	\$6,305	\$36,950	\$36,915	\$43,950	\$29,817	\$44,000	\$0
500400	DEBT SERVICE	\$2,975,306	\$1,657,995	\$1,129,972	\$1,202,866	\$0	\$0	\$0	\$0
500100	WATER OPERATIONS	\$337,563	\$443,090	\$2,381,504	\$1,034,119	\$703,300	\$620,465	\$414,886	\$569,590
520100	SEWER FUND	\$422,353	\$639,269	\$749,255	\$482,661	\$565,148	\$385,477	\$963,534	\$984,476
	--TOTAL GENERAL FUND	\$5,735,355	\$3,315,991	\$2,259,943	\$2,405,731	\$1,069,261	\$746,400	\$963,534	\$984,476
	--TOTAL WATER & SEWER--	\$759,916	\$1,082,359	\$3,130,760	\$1,516,780	\$1,268,448	\$1,005,942	\$984,476	\$1,948,010
	--TOTAL EXPENDITURES	\$6,495,271	\$4,398,350	\$5,390,703	\$3,922,511	\$2,337,709	\$1,752,342	\$1,948,010	\$1,948,010