

**MINUTES
CITY OF LAUREL
SPECIAL CITY COUNCIL WORKSHOP
TUESDAY, AUGUST 30, 2022**

A Special Council Workshop was held in Council Chambers and called to order by Mayor Dave Waggoner at 6:09 p.m. on August 30, 2022.

COUNCIL MEMBERS PRESENT:

<input checked="" type="checkbox"/> Emelie Eaton	<input checked="" type="checkbox"/> Heidi Sparks
<input checked="" type="checkbox"/> Michelle Mize	<input checked="" type="checkbox"/> Richard Herr
<input checked="" type="checkbox"/> Casey Wheeler	<input checked="" type="checkbox"/> Irv Wilke
<input checked="" type="checkbox"/> Richard Klose	<input checked="" type="checkbox"/> Bill Mountsier

OTHERS PRESENT:

Michele Braukmann, Civil Attorney
Brittney Moorman, Administrative Assistant
Kurt Markegard, Public Works Director
Brent Peters, Fire Chief
Stan Langve, Police Chief (via Zoom)
Kelly Strecker, Clerk/Treasurer

Public Input:

There were none.

General Items

Executive Review

1. Budget Discussion

The Mayor and Council discussed the cuts made to the General Fund budget; see attached. There were no additional questions.

The Mayor and Council reviewed the preliminary budgets for Water, Sewer, and Solid Waste; see attached. The Public Works Director was present to answer any questions.

Council Issues

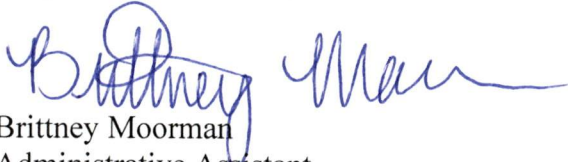
Other Items

Attendance at Upcoming Council Meeting

Announcements

The council workshop adjourned at 6:54 p.m.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Brittney Moorman". The signature is written in a cursive style with a large initial 'B' and a long horizontal stroke at the end.

Brittney Moorman
Administrative Assistant

NOTE: This meeting is open to the public. This meeting is for information and discussion of the Council for the listed workshop agenda items.

CITY OF LAUREL
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
						21-22	21-22	22-23	22-23	22-23	22-23
1000 GENERAL											
410000	General Government										
	199 GASB 68 - Pension Expense	8,467	9,258	25,479		0	0%			0	0%
	Account:	8,467	9,258	25,479		0	***%	0	0	0	0%
410100	Legislative Services										
	110 Salaries and Wages	30,514	45,336	46,036	49,608	46,500	107%	49,000		49,000	105%
	142 Workers' Compensation	134	194	253	292	270	108%	355		355	131%
	144 Life Insurance	128	124	120	122	192	64%	168		168	88%
	145 FICA	2,334	3,468	3,521	3,795	3,630	105%	3,800		3,800	105%
	220 Operating Supplies	278	344	2,548	2,083	2,100	99%	2,083		2,083	99%
	312 Networking Fees	2,041	5,466	5,672	5,550	5,500	101%	5,550		5,550	101%
	335 Memberships & Dues	4,163	2,652	2,645	3,215	2,500	129%	3,000		3,000	120%
	337 Advertising		26		244	100	244%	244	-144	100	100%
	356 Consultant's Services				1,125	250	450%	1,125	-875	250	100%
	362 Office Machinery & Equip.				4,783	1,000	478%	4,783	-3,783	1,000	100%
	370 Travel	1,412	28		483	2,850	17%	483		483	17%
	380 Training Services	625	75	495	914	1,230	74%			0	0%
	Account:	41,629	57,713	61,290	72,214	66,122	109%	70,591	-4,802	65,789	99%
410200	Executive Services										
	110 Salaries and Wages	39,506	27,203	27,846	31,891	61,130	52%	61,130	-33,280	27,850	46%
	111 Overtime					480	0%	100	-100	0	0%
	138 Vision Insurance	82	84	86	36	86	42%	86		86	100%
	139 Dental Insurance	448	448	418	446	540	83%	538		538	100%
	141 Unemployment Insurance	99			31	120	26%	120	-120	0	0%
	142 Workers' Compensation	174	117	153	161	1,075	15%	1,115	-915	200	19%
	143 Health Insurance	13,002	9,874	10,415	12,672	23,615	54%	20,415	-10,000	10,415	44%
	144 Life Insurance	44	24	24	38	96	40%	171	-72	99	103%
	145 FICA	2,784	2,081	2,130	2,322	4,685	50%	4,685	-2,550	2,135	46%
	149 ST/LT Disability					0	0%	488		488	*****%
	194 Flex Medical					600	0%	600	-600	0	0%
	220 Operating Supplies	6,551	2,988	2,104	1,387	2,800	50%	3,502	-2,002	1,500	54%
	231 Gas, Oil, Diesel Fuel, Gr	561				100	0%	100	-100	0	0%
	232 Motor Vehicle Parts					0	0%	200	-200	0	0%
	311 Postage	383			14	500	3%	14		14	3%
	312 Networking Fees	2,940	5,174	3,225	2,772	2,800	99%	2,772		2,772	99%
	335 Memberships & Dues	1,116				900	0%	200	-200	0	0%
	343 Cellular Telephone	3,901	2,673	694	719	1,500	48%	719		719	48%
	350 Professional Services				375	500	75%	500	-500	0	0%
	356 Consultant's Services	200	13,253	5,768		4,000	0%			0	0%
	370 Travel	3,341	2,010			700	0%	200	-200	0	0%
	380 Training Services	2,280	195	250		700	0%	200	-200	0	0%
	392 Administrative Services			1,365		0	0%			0	0%
	Account:	77,412	66,124	54,478	52,864	106,927	49%	97,855	-51,039	46,816	44%

CITY OF LAUREL
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
		21-22	21-22	22-23	22-23	22-23	22-23	22-23	22-23	22-23	
410300 Judicial Services											
110	Salaries and Wages	42,656	42,846	43,079	44,197	43,360	102%	46,000		46,000	106%
138	Vision Insurance	82	84	86	86	90	96%	86		86	96%
139	Dental Insurance	448	448	418	536	540	99%	520		520	96%
142	Workers' Compensation	187	184	237	261	250	104%	308		308	123%
143	Health Insurance	9,372	9,922	10,463	10,513	10,415	101%	10,730		10,730	103%
144	Life Insurance	72	72	72	72	72	100%	123		123	171%
145	FICA	3,204	3,217	3,232	3,318	3,320	100%	3,400		3,400	102%
149	ST/LT Disability					0	0%	820		820	*****%
202	Hosting District Meetings				103	0	***%	200	-200	0	0%
210	Office Supplies & Materia	958	2,559	1,481	2,377	2,000	119%	2,500	-500	2,000	100%
220	Operating Supplies	3,298	1,936	1,828	1,357	2,000	68%	2,000		2,000	100%
252	Map and Code Books			425		1,000	0%	1,000		1,000	100%
300	Purchased Services	25	1,173	180	226	400	57%	500		500	125%
311	Postage	454	1,529	1,318	1,131	1,600	71%	1,600	-200	1,400	88%
312	Networking Fees	6,332	1,888	1,677	1,677	4,000	42%	4,000	-2,000	2,000	50%
321	Printing, Forms, etc.	471	739	829	620	1,000	62%	1,000		1,000	100%
322	Books/Catalogs, etc.	810	798	489	967	0	***%	200	-200	0	0%
335	Memberships & Dues	270	350	350	200	400	50%	400		400	100%
343	Cellular Telephone			220	484	200	242%	450		450	225%
360	Repair & Maintenance Serv		27			750	0%	750		750	100%
370	Travel	2,099	2,262	1,298	1,948	5,100	38%	300		300	6%
380	Training Services	500		580	600	1,000	60%	1,200		1,200	120%
394	Jury and Witness Fees	631	262	383	70	0	***%	400		400	*****%
397	Contracted Services	203	116	25	1,295	100	***%	500		500	500%
	Account:	72,072	70,412	68,670	72,038	77,597	93%	78,987	-3,100	75,887	98%
410360 City/Municipal Court											
110	Salaries and Wages	73,351	78,613	79,564	70,630	90,100	78%	87,500		87,500	97%
111	Overtime				5,405	800	676%	1,500		1,500	188%
138	Vision Insurance	21	84	86	121	90	134%	100		100	111%
139	Dental Insurance	509	448	418	715	540	132%	1,200		1,200	222%
141	Unemployment Insurance	257	118	199	266	320	83%	320		320	100%
142	Workers' Compensation	950	1,002	784	209	2,490	8%	3,300		3,300	133%
143	Health Insurance	19,274	20,328	23,687	16,002	23,615	68%	21,450		21,450	91%
144	Life Insurance	144	144	144	102	144	71%	245		245	170%
145	FICA	4,984	5,433	5,605	5,728	7,000	82%	6,800		6,800	97%
149	ST/LT Disability					0	0%	800		800	*****%
194	Flex Medical	1,075	1,075	1,075	650	1,300	50%	1,300		1,300	100%
335	Memberships & Dues	70	70		35	100	35%	100		100	100%
339	Certification Renewal			75		75	0%	150		150	200%
370	Travel	882	981			7,100	0%	2,500		2,500	35%
380	Training Services		500	500	450	0	***%	500		500	*****%
	Account:	101,517	108,796	112,137	100,313	133,674	75%	127,765	0	127,765	96%
410500 Financial Services											
110	Salaries and Wages	113,162	115,658	103,764	94,504	107,500	88%	98,000		98,000	91%
111	Overtime	22			1,461	900	162%	6,000		6,000	667%
138	Vision Insurance	164	178	165	300	355	85%	300		300	85%

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		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
139	Dental Insurance	1,304	1,306	1,097	2,022	2,380	85%	2,380		2,380	100%
141	Unemployment Insurance	397	174	259	336	380	88%	380		380	100%
142	Workers' Compensation	1,294	1,294	929	329	3,000	11%	3,000		3,000	100%
143	Health Insurance	25,862	26,550	23,034	9,196	13,250	69%	22,000		22,000	166%
144	Life Insurance	199	194	166	129	164	79%	225		225	137%
145	FICA	8,566	8,761	7,840	7,210	8,290	87%	7,200		7,200	87%
149	ST/LT Disability					0	0%	700		700	****%
194	Flex Medical	1,380	1,567	1,362	1,300	1,362	95%	1,300		1,300	95%
210	Office Supplies & Materia	4,085	4,964	3,195	2,694	8,000	34%	4,000		4,000	50%
220	Operating Supplies	10,620	10,299	10,760	7,993	10,000	80%	10,000		10,000	100%
311	Postage	4,161	3,956	4,128	3,180	8,000	40%	5,000		5,000	63%
312	Networking Fees	3,532	6,002	5,016	4,851	6,200	78%	6,200		6,200	100%
322	Books/Catalogs, etc.		350		550	1,000	55%	1,000		1,000	100%
335	Memberships & Dues	395	440	342	638	1,000	64%	1,000		1,000	100%
337	Advertising	332	207	373	466	800	58%	800		800	100%
339	Certification Renewal				200	0	***%	200		200	****%
343	Cellular Telephone	480	480	1,467	1,448	500	290%	1,500		1,500	300%
353	Accounting and Auditing	37,750	36,170	42,580	41,277	40,000	103%	45,000		45,000	113%
355	Data Processing Services	197				1,500	0%	500		500	33%
356	Consultant's Services	1,200				1,500	0%	500		500	33%
362	Office Machinery & Equip.	2,099	750	145	98	2,500	4%	2,500		2,500	100%
370	Travel	2,218	25	274	515	3,000	17%	500		500	17%
380	Training Services	792	345	842	1,192	3,000	40%	500		500	17%
393	Recording Documents	20	14			200	0%	200		200	100%
397	Contracted Services	29,528	29,981	30,013	30,787	32,000	96%	32,000		32,000	100%
530	Rent	735	861	946	869	1,500	58%	1,500		1,500	100%
946	Computer Eq/Software				13,853	28,000	49%	15,000		15,000	54%
	Account:	250,494	250,526	238,697	227,398	286,281	79%	269,385	0	269,385	94%
410580	Data Processing										
355	Data Processing Services	1,334	2,639	2,639	2,785	4,000	70%	2,785		2,785	70%
397	Contracted Services	22,030	2,550	8,930	6,528	6,500	100%	6,500		6,500	100%
	Account:	23,364	5,189	11,569	9,313	10,500	89%	9,285	0	9,285	88%
410600	Elections										
350	Professional Services		3,217		4,289	3,500	123%	3,500		3,500	100%
	Account:		3,217		4,289	3,500	123%	3,500	0	3,500	100%
411100	Legal Services										
110	Salaries and Wages	34,387	34,293	34,791	22,118	36,000	61%	22,118	-22,118	0	0%
138	Vision Insurance	280	288	293	171	295	58%	171	-171	0	0%
139	Dental Insurance	1,371	1,371	1,280	961	1,650	58%	961	-961	0	0%
141	Unemployment Insurance	115	51	87	77	205	38%	77	-77	0	0%
142	Workers' Compensation	145	146	191	131	205	64%	131	-131	0	0%
143	Health Insurance	6,988	8,514	9,325	5,351	9,100	59%	5,351	-5,351	0	0%
144	Life Insurance	72	72	72	42	72	58%	42	-42	0	0%
145	FICA	2,523	2,602	2,662	1,692	2,800	60%	1,692	-1,692	0	0%
194	Flex Medical	250				0	0%			0	0%
210	Office Supplies & Materia		1,750		1,538	0	***%	1,538	-1,538	0	0%

CITY OF LAUREL
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
220	Operating Supplies	847	1,589	147	954	1,500	64%	950		950	63%
312	Networking Fees	611	2,940	2,830	2,945	3,200	92%	2,945	-2,945	0	0%
337	Advertising		229		440	0	***%	440	-440	0	0%
338	Code Review and Audit	1,237	1,229	1,516	2,924	4,000	73%	3,000		3,000	75%
343	Cellular Telephone			459	1,108	600	185%	1,108		1,108	185%
370	Travel	222			1,019	1,000	102%			0	0%
380	Training Services	250	195		980	500	196%			0	0%
397	Contracted Services	56,626	64,049	67,200	103,200	67,200	154%	103,200		103,200	154%
	Account:	105,924	119,318	120,853	145,651	128,327	113%	143,724	-35,466	108,258	84%
411200 Facilities Administration											
110	Salaries and Wages	5,266	5,505	3,040	5,534	5,600	99%	5,800		5,800	104%
138	Vision Insurance	26	26	218	226	27	837%	230		230	852%
139	Dental Insurance	140	140	24	168	170	99%	170		170	100%
141	Unemployment Insurance	19	29	8	19	20	95%	25		25	125%
142	Workers' Compensation	311	319	126	71	70	101%	75		75	107%
143	Health Insurance	2,803	3,239	2,134	3,134	3,150	99%	3,250		3,250	103%
144	Life Insurance	7	7	3	7	8	88%	10		10	125%
145	FICA	403	421	233	423	425	100%	450		450	106%
146	PERS	-77				0	0%			0	0%
149	ST/LT Disability					0	0%	100		100	*****%
194	Flex Medical	57	91			95	0%	100		100	105%
220	Operating Supplies	10,628	8,170	15,858	9,893	15,000	66%	15,000		15,000	100%
231	Gas, Oil, Diesel Fuel, Gr				39	0	***%	50		50	*****%
337	Advertising	163				0	0%			0	0%
341	Electric Utility Services	7,588	7,349	7,330	7,185	10,000	72%	10,000		10,000	100%
344	Gas Utility Service	2,938	2,672	2,538	4,287	3,500	122%	4,500		4,500	129%
345	Telephone	14,489	13,612	6,697	11,575	10,000	116%	12,000		12,000	120%
350	Professional Services	10,357	20,048	11,610	7,237	5,000	145%	8,000		8,000	160%
361	Motor Vehicle Repair & Ma				85	100	85%	100		100	100%
366	Building Maintenance	85,542	5,674	3,047	17,087	10,000	171%	10,000		10,000	100%
397	Contracted Services	8,647	7,360	8,582	6,750	10,000	68%	10,000		10,000	100%
398	Janitorial Service			9,300		0	0%			0	0%
921	Administrative Buildings		5,198			0	0%			0	0%
943	Vehicle(s)			25,194		0	0%			0	0%
	Account:	149,307	79,860	95,942	73,720	73,165	101%	79,860	0	79,860	109%
420000 Public Safety											
199	GASB 68 - Pension Expense	222,626	215,146	374,160		0	0%			0	0%
	Account:	222,626	215,146	374,160		0	***%	0	0	0	0%
420100 Law Enforcement Services											
110	Salaries and Wages	760,582	745,209	816,997	838,165	835,000	100%	840,000		840,000	101%
111	Overtime	34,621	58,330	58,700	52,221	67,500	77%	67,500		67,500	100%
138	Vision Insurance	757	849	950	961	1,030	93%	1,030		1,030	100%
139	Dental Insurance	4,140	4,513	4,640	6,006	6,450	93%	6,450		6,450	100%
141	Unemployment Insurance	3,036	1,317	2,412	3,116	3,150	99%	3,168		3,168	101%
142	Workers' Compensation	40,148	39,711	36,097	26,978	26,650	101%	31,600		31,600	119%
143	Health Insurance	123,793	134,800	152,222	141,745	150,000	94%	153,000		153,000	102%

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		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
144	Life Insurance	888	942	1,008	945	1,008	94%	1,714		1,714	170%
145	FICA	8,771	11,223	12,257	12,534	13,050	96%	13,050		13,050	100%
146	PERS				18	0	***%			0	0%
147	MPORS	103,193	100,540	110,620	108,065	120,000	90%	121,000		121,000	101%
149	ST/LT Disability					0	0%	7,400		7,400	*****%
194	Flex Medical	420	600	1,200	600	1,200	50%	1,200		1,200	100%
210	Office Supplies & Materia	4,150	2,039	1,601	1,852	1,800	103%	1,800		1,800	100%
220	Operating Supplies	23,689	19,065	14,069	18,105	16,000	113%	23,000		23,000	144%
231	Gas, Oil, Diesel Fuel, Gr	16,029	18,033	21,192	32,344	20,000	162%	30,000	-5,000	25,000	125%
239	Tires/Tubes/Chains	1,962	1,275	1,869	1,949	2,500	78%	2,500		2,500	100%
311	Postage	547	546	944	590	1,300	45%	1,300		1,300	100%
312	Networking Fees	4,369	11,124	12,464	13,763	11,000	125%	12,000		12,000	109%
335	Memberships & Dues	1,126	1,091	1,071	1,505	1,000	151%	1,000		1,000	100%
336	Public Relations				250	0	***%	2,500		2,500	*****%
337	Advertising	174	2,239		673	3,000	22%	3,000		3,000	100%
343	Cellular Telephone	5,572	4,279	4,577	4,667	4,200	111%	4,667		4,667	111%
347	Towing	310		200	375	250	150%	1,000		1,000	400%
350	Professional Services	2,550	1,500			3,000	0%	500		500	17%
351	Medical, Dental, Veterina	3,393	752	1,183	853	1,000	85%	1,000		1,000	100%
355	Data Processing Services	7,050	66			4,600	0%	1,000		1,000	22%
361	Motor Vehicle Repair & Ma	8,538	8,998	20,588	8,551	10,000	86%	9,000		9,000	90%
362	Office Machinery & Equip.	3,280	45	701	2,004	600	334%	2,000		2,000	333%
370	Travel	3,420	2,225	5,389	7,204	3,000	240%	7,000		7,000	233%
380	Training Services	3,045	11,246	8,105	21,756	20,290	107%	22,000		22,000	108%
397	Contracted Services	9,767	13,411	26,403	16,813	17,000	99%	19,000		19,000	112%
811	Liability Deductibles				972	0	***%	972		972	*****%
940	Machinery & Equipment		29,099			0	0%			0	0%
943	Vehicle(s)			45,215	57,512	58,376	99%	70,000	-70,000	0	0%
Account:		1,179,320	1,225,067	1,362,674	1,383,092	1,403,954	99%	1,462,351	-75,000	1,387,351	99%
420120 Facilities											
110	Salaries and Wages	8,876	9,278	5,125	9,329	9,400	99%	9,700		9,700	103%
138	Vision Insurance	43	45	19	45	50	90%	46		46	92%
139	Dental Insurance	236	236	102	283	300	94%	285		285	95%
141	Unemployment Insurance	31	14	13	33	33	100%	34		34	103%
142	Workers' Compensation	524	539	212	120	120	100%	140		140	117%
143	Health Insurance	4,724	4,996	2,196	5,282	5,300	100%	5,500		5,500	104%
144	Life Insurance	13	13	5	13	13	100%	77		77	592%
145	FICA	679	710	392	714	720	99%	740		740	103%
146	PERS	59				0	0%			0	0%
149	ST/LT Disability					0	0%	78		78	*****%
194	Flex Medical	97	153			160	0%			0	0%
220	Operating Supplies	2,201	4,261	2,793	2,300	3,000	77%	3,000		3,000	100%
341	Electric Utility Services	21,835	23,376	23,439	22,146	28,000	79%	28,000		28,000	100%
344	Gas Utility Service	9,366	8,871	8,229	16,074	12,000	134%	15,000		15,000	125%
345	Telephone	8,253	8,429	6,894	6,831	11,000	62%	11,000		11,000	100%
366	Building Maintenance	6,272	16,038	13,926	25,164	20,000	126%	20,000		20,000	100%
397	Contracted Services	2,400	1,670	942	285	2,400	12%	1,000		1,000	42%
975	Safety Equipment				18,746	0	***%	-18,746		18,74	*****%
Account:		65,609	78,629	64,287	107,365	92,496	116%	75,854	0	75,854	82%

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
420130 City Safety Administration											
110	Salaries and Wages	11,138	25,626	37,118		0	0%	5,000	-5,000	0	0%
111	Overtime	19	58	76		0	0%	300	-300	0	0%
138	Vision Insurance	15	47	64		0	0%	10	-10	0	0%
139	Dental Insurance	117	249	309		0	0%	50	-50	0	0%
141	Unemployment Insurance	39	39	93		0	0%	20	-20	0	0%
142	Workers' Compensation	49	110	204		0	0%	25	-25	0	0%
143	Health Insurance	2,462	5,494	7,690		0	0%	1,050	-1,050	0	0%
144	Life Insurance	25	40	54		0	0%	10	-10	0	0%
145	FICA	854	1,965	2,845		0	0%	405	-405	0	0%
146	PERS					0	0%	60	-60	0	0%
194	Flex Medical	125				0	0%			0	0%
220	Operating Supplies	529	2,042	629	300	0	***%	2,000	-2,000	0	0%
370	Travel	405				0	0%	800	-800	0	0%
380	Training Services		100			0	0%	800	-800	0	0%
	Account:	15,777	35,770	49,082	300	0	***%	10,530	-10,530	0	0%
420131 Reserve and Auxiliary											
380	Training Services	6,263				0	0%			0	0%
	Account:	6,263				0	***%	0	0	0	0%
420160 Communications											
110	Salaries and Wages	247,356	299,200	301,616	296,916	310,000	96%	310,025		310,025	100%
111	Overtime	22,317	17,142	12,307	10,830	10,000	108%	10,000		10,000	100%
138	Vision Insurance	341	400	429	343	450	76%	428		428	95%
139	Dental Insurance	1,794	2,055	2,023	2,075	2,625	79%	2,601		2,601	99%
141	Unemployment Insurance	937	474	785	1,077	1,120	96%	1,120		1,120	100%
142	Workers' Compensation	13,399	15,677	13,017	9,399	9,500	99%	11,160		11,160	117%
143	Health Insurance	52,835	61,860	66,817	64,628	66,700	97%	66,650		66,650	100%
144	Life Insurance	372	414	410	402	450	89%	738		738	164%
145	FICA	18,828	22,307	21,955	21,511	24,500	88%	24,500		24,500	100%
149	ST/LT Disability					0	0%	2,464		2,464	*****
	Account:	358,179	419,529	419,359	407,181	425,345	96%	429,686	0	429,686	101%
420400 Fire Protection & Control											
110	Salaries and Wages	94,344	93,172	97,822	103,200	122,200	84%	182,200	-60,000	122,200	100%
141	Unemployment Insurance	331	140	245	375	430	87%	430		430	100%
142	Workers' Compensation	3,745	6,168	6,127	6,537	4,800	136%	6,500		6,500	135%
144	Life Insurance	892	820	792	888	1,100	81%	890		890	81%
145	FICA	7,225	7,126	7,484	8,178	9,400	87%	8,200		8,200	87%
190	Other Personal Services	4,590	4,590	4,590	4,089	400	***%	4,000		4,000	1000%
210	Office Supplies & Materia	1,557	1,002	514	867	1,000	87%	1,000	-100	900	90%
217	Fire Investigation	1,286	1,000	2,976	1,692	4,000	42%	4,500	-1,500	3,000	75%
220	Operating Supplies	11,207	26,176	32,354	17,549	34,000	52%	34,000	-4,000	30,000	88%
223	Meals/Food	3,121	3,744	4,239	2,293	6,880	33%	6,880	-2,580	4,300	63%
226	Clothing and Uniforms	21,514	32,835	24,820	27,083	33,000	82%	29,700		29,700	90%
231	Gas, Oil, Diesel Fuel, Gr	8,827	7,276	11,851	14,054	10,000	141%	10,800		10,800	108%
232	Motor Vehicle Parts	8,522	6,181	6,539	10,055	9,500	106%	10,302		10,302	108%
233	Machinery & Equipment Par	5,341	7,002	10,869	6,059	10,000	61%	9,900		9,900	99%

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
239	Tires/Tubes/Chains	3,927	4,879	7,159	2,896	5,000	58%	4,500		4,500	90%
241	Consumable Tools	228	722	788	317	700	45%	1,000	-300	700	100%
252	Map and Code Books				46	0	***%	46	-46	0	0%
261	Photo Supplies	458	662	665	1,289	1,300	99%	1,170		1,170	90%
300	Purchased Services	515		1,783	1,783	2,500	71%	2,250		2,250	90%
311	Postage		3	2		0	0%			0	0%
312	Networking Fees	3,547	8,709	6,708	5,798	4,000	145%	3,600		3,600	90%
316	Radio Services	6,308	1,223	5,880	3,910	6,500	60%	5,850		5,850	90%
335	Memberships & Dues	1,313	155	964	465	1,000	47%	900		900	90%
336	Public Relations	2,356	1,961	546	2,878	3,200	90%	2,880		2,880	90%
337	Advertising			78		0	0%			0	0%
343	Cellular Telephone	5,170	4,783	907	1,574	5,500	29%	5,500	-3,500	2,000	36%
350	Professional Services	1,420	1,174	275	462	1,500	31%	1,350		1,350	90%
351	Medical, Dental, Veterina		329	1,516		1,000	0%	900		900	90%
355	Data Processing Services	412	400	312		500	0%	450		450	90%
360	Repair & Maintenance Serv			15,262		0	0%			0	0%
361	Motor Vehicle Repair & Ma	5,958	14,074	7,332	9,698	6,500	149%	6,750		6,750	104%
369	Other Repair & Maint Serv	8,447	10,682	6,727	12,797	10,000	128%	9,000		9,000	90%
370	Travel	492	377			0	0%	3,000	-3,000	0	0%
371	Safety Program	2,017	11,541	8,731	4,879	7,000	70%	6,300		6,300	90%
380	Training Services	1,240	913	4,195	4,186	6,000	70%	5,400		5,400	90%
397	Contracted Services	536	696	520	444	500	89%	450		450	90%
732	Purchases from Donations/		3,474		670	0	***%	670		670	****%
943	Vehicle(s)		8,900		79,504	79,950	99%	79,504	-79,504	0	0%
Account:		216,846	272,889	281,572	336,515	389,360	86%	450,772	-154,530	296,242	76%
420500 Protective Inspections											
110	Salaries and Wages	56,683	53,410	29,540	61,243	52,140	117%	63,491		63,491	122%
111	Overtime	57	14	30	465	1,100	42%	1,400		1,400	127%
138	Vision Insurance	109	96	43	86	86	100%	150		150	174%
139	Dental Insurance	593	517	215	537	545	99%	865		865	159%
141	Unemployment Insurance	198	80	73	216	190	114%	240		240	126%
142	Workers' Compensation	250	229	156	363	310	117%	510		510	165%
143	Health Insurance	12,209	11,184	4,497	10,398	10,450	100%	15,450	-5,000	10,450	100%
144	Life Insurance	95	83	37	72	80	90%	135		135	169%
145	FICA	4,340	4,087	2,263	4,705	4,080	115%	6,780		6,780	166%
146	PERS					0	0%	450		450	****%
194	Flex Medical	375		600	600	600	100%	1,020		1,020	170%
200	Supplies					0	0%	700		700	****%
210	Office Supplies & Materia	91	110	29	67	700	10%	700		700	100%
220	Operating Supplies	984	2,211	3,174	1,856	1,700	109%	2,300		2,300	135%
231	Gas, Oil, Diesel Fuel, Gr	212	78	89	119	1,700	7%	1,700		1,700	100%
240	Other Repair & Maintenanc		70		128	1,300	10%	1,300		1,300	100%
300	Purchased Services		30		150	1,100	14%	1,350		1,350	123%
312	Networking Fees	1,749	5,521	6,239	4,455	3,000	149%	6,000		6,000	200%
335	Memberships & Dues	393	844	524	1,180	1,000	118%	1,000		1,000	100%
337	Advertising		26	78		100	0%	100		100	100%
343	Cellular Telephone	2,060	2,174	1,197	1,551	1,850	84%	2,350		2,350	127%
370	Travel	359			431	1,900	23%	2,200		2,200	116%

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
380	Training Services	65	90	64	87	1,950	4%	1,950		1,950	100%
397	Contracted Services					100	0%	100		100	100%
946	Computer Eq/Software					26,000	0%	26,000	-26,000	0	0%
	Account:	80,822	80,854	48,848	88,709	111,981	79%	138,241	-31,000	107,241	96%
420730	Emergency Medical Services (Ambulance)										
110	Salaries and Wages	81,339	151,767	257,933	257,792	330,700	78%	380,000		380,000	115%
111	Overtime		25,337	14,623	18,577	15,000	124%	18,577	-3,577	15,000	100%
138	Vision Insurance		197	464	407	515	79%	407		407	79%
139	Dental Insurance		1,007	2,283	2,412	3,225	75%	2,412		2,412	75%
141	Unemployment Insurance	441	361	750	967	1,210	80%	967		967	80%
142	Workers' Compensation	3,226	11,166	16,980	16,665	20,300	82%	16,665		16,665	82%
143	Health Insurance		23,990	56,413	46,102	65,300	71%	46,102		46,102	71%
144	Life Insurance	402	564	680	744	435	171%	744		744	171%
145	FICA	6,215	13,552	20,851	21,143	26,444	80%	21,143		21,143	80%
149	ST/LT Disability					0	0%	2,000		2,000	*****
194	Flex Medical		731	1,692	888	3,600	25%	888		888	25%
210	Office Supplies & Materia	378	682	269	581	800	73%	300		300	38%
220	Operating Supplies	7,398	23,888	4,345	7,649	5,000	153%	4,500		4,500	90%
222	Laboratory & Medical Supp	16,243	35,572	51,788	28,886	30,000	96%	30,000		30,000	100%
226	Clothing and Uniforms	2,602	4,174	9,004	3,969	3,000	132%	3,000	-1,000	2,000	67%
229	Other Operating Supplies		12,225		1,387	0	***%			0	0%
231	Gas, Oil, Diesel Fuel, Gr	5,885	6,817	7,097	10,685	7,000	153%	9,000		9,000	129%
232	Motor Vehicle Parts	4,169	3,657	679	2,244	5,000	45%	5,000		5,000	100%
239	Tires/Tubes/Chains	12	1,425	1,717	20	1,500	1%	1,500		1,500	100%
311	Postage		8	66	15	25	60%	25		25	100%
312	Networking Fees	2,797	4,878	4,550	4,598	5,000	92%	5,000		5,000	100%
316	Radio Services	119	2,939		100	1,000	10%	1,000		1,000	100%
335	Memberships & Dues			176	215	3,000	7%	1,500		1,500	50%
336	Public Relations	683	381	1,513	528	2,000	26%	500		500	25%
343	Cellular Telephone	3,471	3,971	4,550	3,781	4,500	84%	4,500		4,500	100%
350	Professional Services	2,567	5,001	5,000	6,148	5,000	123%	5,000		5,000	100%
351	Medical, Dental, Veterina		158		65	800	8%	800		800	100%
360	Repair & Maintenance Serv	201	3,024	111	253	3,000	8%	6,240		6,240	208%
361	Motor Vehicle Repair & Ma	1,374	1,514	7,872	1,196	8,000	15%	8,000		8,000	100%
369	Other Repair & Maint Serv	115	10,460	80		1,000	0%			0	0%
370	Travel	292			2,050	3,000	68%	5,000	-4,000	1,000	33%
380	Training Services	3,697	3,471	7,757	1,739	5,000	35%	1,500		1,500	30%
397	Contracted Services	20,356	32,054	41,219	43,339	40,000	108%	42,920		42,920	107%
732	Purchases from Donations/	2,795				0	0%			0	0%
940	Machinery & Equipment	7,000		3,600		0	0%			0	0%
943	Vehicle(s)					17,500	0%	22,500		22,500	129%
946	Computer Eq/Software		17,789	15,243		0	0%			0	0%
948	Medical Equipment	85,060	4,978	177,396		0	0%			0	0%
	Account:	258,837	407,738	716,701	485,145	617,854	79%	647,690	-8,577	639,113	103%
430000	Public Works										
199	GASB 68 - Pension Expense	7,535	6,306	20,320		0	0%			0	0%
	Account:	7,535	6,306	20,320		0	***%	0	0	0	0%

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
430200	Road & Street Services										
220	Operating Supplies				28	0	***%	28	-28	0	0%
366	Building Maintenance		212			0	0%			0	0%
	Account:		212		28	0	***%	28	-28	0	0%
430220	Facilities										
110	Salaries and Wages	6,490	6,383	5,558	6,948	6,850	101%	6,948		6,948	101%
111	Overtime	1	3	37	3	100	3%	3		3	3%
138	Vision Insurance	24	18	12	20	20	100%	20		20	100%
139	Dental Insurance	133	95	56	117	120	98%	117		117	98%
141	Unemployment Insurance	23	10	14	26	25	104%	26		26	104%
142	Workers' Compensation	244	226	148	109	110	99%	109		109	99%
143	Health Insurance	2,380	2,043	1,285	2,212	2,250	98%	2,212		2,212	98%
144	Life Insurance	12	8	6	8	20	40%	8		8	40%
145	FICA	492	487	426	532	550	97%	532		532	97%
194	Flex Medical	49	70	11	12	85	14%	12		12	14%
220	Operating Supplies	4,813	7,013	7,929	12,730	7,600	168%	15,000	-7,500	7,500	99%
226	Clothing and Uniforms			169	261	170	154%	500		500	294%
231	Gas, Oil, Diesel Fuel, Gr				423	0	***%	500		500	****%
233	Machinery & Equipment Par		29	1,171	3,213	500	643%	5,000	-4,500	500	100%
312	Networking Fees	1,125	3,983	5,324	5,879	5,500	107%	5,500		5,500	100%
335	Memberships & Dues	620	563	530	711	700	102%	700		700	100%
341	Electric Utility Services	10,103	12,310	11,831	11,988	12,000	100%	12,000		12,000	100%
343	Cellular Telephone	725	642	563	559	650	86%	650		650	100%
344	Gas Utility Service	8,238	7,291	6,478	10,436	8,500	123%	10,000		10,000	118%
345	Telephone	642	662	711	771	850	91%	850		850	100%
350	Professional Services	178	140	473		350	0%	350		350	100%
351	Medical, Dental, Veterina	205	250			300	0%	300		300	100%
366	Building Maintenance	3,129	8,813	9,517	2,380	5,000	48%	5,000		5,000	100%
	Account:	39,626	51,039	52,249	59,338	52,250	114%	66,337	-12,000	54,337	104%
430730	Source of Supply										
397	Contracted Services				12	0	***%	12		12	****%
	Account:				12	0	***%	12	0	12	****%
430900	Cemetery Services										
110	Salaries and Wages	56,968	56,013	53,000	38,241	65,100	59%	38,241		38,241	59%
111	Overtime	2,163	391	135	10	1,000	1%	10		10	1%
138	Vision Insurance	9	15	17	17	60	28%	17		17	28%
139	Dental Insurance	375	359	210	120	400	30%	120		120	30%
141	Unemployment Insurance	207	85	134	134	235	57%	134		134	57%
142	Workers' Compensation	4,192	3,943	3,339	1,761	3,300	53%	1,761		1,761	53%
143	Health Insurance	11,118	11,155	8,968	6,260	11,600	54%	6,260		6,260	54%
144	Life Insurance	83	66	50	38	75	51%	38		38	51%
145	FICA	4,261	4,038	3,792	2,670	5,100	52%	2,670		2,670	52%
149	ST/LT Disability					0	0%	400		400	****%
194	Flex Medical	604	594	518	291	670	43%	291		291	43%
220	Operating Supplies	3,884	2,099	2,530	1,596	4,700	34%	4,700		4,700	100%
226	Clothing and Uniforms			250		500	0%	500		500	100%

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
231	Gas, Oil, Diesel Fuel, Gr	4,849	4,484	2,843	3,440	4,000	86%	4,000		4,000	100%
233	Machinery & Equipment Par	3,327	1,772	2,832	6,005	2,000	300%	6,000		6,000	300%
239	Tires/Tubes/Chains		20	13	558	1,000	56%	1,000		1,000	100%
337	Advertising	259	202	167	168	400	42%	400		400	100%
350	Professional Services					300	0%	300		300	100%
351	Medical, Dental, Veterina		100	100		351	0%	350		350	100%
365	Tree Pruning/Grounds Main	349				2,000	0%	2,000		2,000	100%
397	Contracted Services	72	32	40		100	0%	100		100	100%
900	Capital Outlay					18,000	0%	18,000		18,000	100%
	Account:	92,720	85,368	78,938	61,309	120,891	51%	87,292	0	87,292	72%
430920	Facilities										
341	Electric Utility Services	2,506	2,205	2,430	2,093	3,500	60%	3,500		3,500	100%
344	Gas Utility Service	777	782	854	1,268	1,000	127%	1,300		1,300	130%
366	Building Maintenance					2,000	0%	2,000		2,000	100%
	Account:	3,283	2,987	3,284	3,361	6,500	52%	6,800	0	6,800	105%
440600	Animal Control Services										
110	Salaries and Wages				24,724	40,310	61%	4,850		4,850	12%
111	Overtime					1,000	0%	1,666		1,666	167%
138	Vision Insurance				54	86	63%	86		86	100%
139	Dental Insurance				334	540	62%	516		516	96%
141	Unemployment Insurance				87	150	58%	152		152	101%
142	Workers' Compensation				762	1,200	64%	1,600		1,600	133%
143	Health Insurance				6,535	10,450	63%	10,727		10,727	103%
144	Life Insurance				45	72	63%	123		123	171%
145	FICA				1,863	3,100	60%	3,400		3,400	110%
149	ST/LT Disability					0	0%	300		300	****%
194	Flex Medical					600	0%			0	0%
220	Operating Supplies	23			1,146	1,200	96%	1,200		1,200	100%
226	Clothing and Uniforms					1,200	0%	400		400	33%
231	Gas, Oil, Diesel Fuel, Gr				48	3,000	2%	3,000		3,000	100%
239	Tires/Tubes/Chains				655	500	131%	700		700	140%
316	Radio Services					2,000	0%	2,000		2,000	100%
366	Building Maintenance	116	232	116		0	0%			0	0%
	Account:	139	232	116	36,253	65,408	55%	30,720	0	30,720	47%
460000	Culture and Recreation										
199	GASB 68 - Pension Expense	4,325	5,156	15,572		0	0%			0	0%
	Account:	4,325	5,156	15,572		0	****%	0	0	0	0%
460100	Library Services										
110	Salaries and Wages	127,341	-2,400			0	0%			0	0%
138	Vision Insurance	174				0	0%			0	0%
139	Dental Insurance	964				0	0%			0	0%
141	Unemployment Insurance	454				0	0%			0	0%
142	Workers' Compensation	1,235				0	0%			0	0%
143	Health Insurance	31,629				0	0%			0	0%
144	Life Insurance	192				0	0%			0	0%

CITY OF LAUREL
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
		18-19	19-20	20-21	21-22	21-22	21-22	22-23	22-23	22-23	22-23
145	FICA	9,388				0	0%			0	0%
194	Flex Medical	1,705				0	0%			0	0%
210	Office Supplies & Materia	2,816	111	49	83	0	***%			0	0%
216	Computer/Printer Supplies	3,124				0	0%			0	0%
220	Operating Supplies	386				0	0%			0	0%
311	Postage	678				0	0%			0	0%
312	Networking Fees	814				0	0%			0	0%
322	Books/Catalogs, etc.	31,617				0	0%			0	0%
328	Data Base Subscriptions	2,269				0	0%			0	0%
332	Internet Access Fees	1,150				0	0%			0	0%
333	Subscriptions-Newspapers	989				0	0%			0	0%
335	Memberships & Dues	535				0	0%			0	0%
337	Advertising	252				0	0%			0	0%
343	Cellular Telephone	-5				0	0%			0	0%
370	Travel	5,322				0	0%			0	0%
397	Contracted Services	450				0	0%			0	0%
732	Purchases from Donations/	818				0	0%			0	0%
	Account:	224,297	-2,289	49	83	0	***%	0	0	0	0%
460120	Facilities										
220	Operating Supplies	848				0	0%			0	0%
322	Books/Catalogs, etc.	1,143				0	0%			0	0%
341	Electric Utility Services	3,314				0	0%			0	0%
344	Gas Utility Service	1,022				0	0%			0	0%
345	Telephone	1,639				0	0%			0	0%
365	Tree Pruning/Grounds Main	18				0	0%			0	0%
366	Building Maintenance	3,314				0	0%			0	0%
398	Janitorial Service	391				0	0%			0	0%
399	Other Contracted Services	5,807				0	0%			0	0%
	Account:	17,496				0	***%	0	0	0	0%
460430	Parks										
110	Salaries and Wages	63,633	95,074	61,914	64,713	67,900	95%	64,713		64,713	95%
111	Overtime	54	159	267	7	1,731	0%	7		7	0%
138	Vision Insurance	11	87	12	13	20	65%	13		13	65%
139	Dental Insurance	75	472	109	98	85	115%	98		98	115%
141	Unemployment Insurance	222	143	155	226	245	92%	226		226	92%
142	Workers' Compensation	4,896	7,361	4,055	3,249	3,500	93%	3,249		3,249	93%
143	Health Insurance	10,222	19,132	10,342	10,464	10,500	100%	10,464		10,464	100%
144	Life Insurance	60	124	65	60	60	100%	60		60	100%
145	FICA	4,437	6,804	4,216	4,400	5,350	82%	4,400		4,400	82%
194	Flex Medical	466	456	419	512	520	98%	512		512	98%
212	Trees, Shrubs, etc.	900	325	2,249	2,200	2,000	110%	2,200		2,200	110%
220	Operating Supplies	10,063	6,162	5,711	14,734	10,000	147%	10,000		10,000	100%
226	Clothing and Uniforms			250	179	2,000	9%	2,000		2,000	100%
231	Gas, Oil, Diesel Fuel, Gr	5,282	3,066	2,541	5,867	8,800	67%	8,800		8,800	100%
233	Machinery & Equipment Par	3,032	2,519	35,767	10,289	4,000	257%	10,000		10,000	250%
239	Tires/Tubes/Chains	1,138	635	25	1,227	1,000	123%	5,000		5,000	500%
312	Networking Fees	220	154			500	0%	500		500	100%

CITY OF LAUREL
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
336	Public Relations	1,351		95		3,000	0%	3,000		3,000	100%
337	Advertising	89	137	671		800	0%	800		800	100%
341	Electric Utility Services	518	514	975	1,261	2,000	63%	2,000		2,000	100%
343	Cellular Telephone	641	175	155	161	700	23%	700		700	100%
344	Gas Utility Service	146		1,415	2,178	2,000	109%	2,000		2,000	100%
350	Professional Services		344		9,992	300	***%	300		300	100%
351	Medical, Dental, Veterina	370	105	105	170	300	57%	300		300	100%
360	Repair & Maintenance Serv	229			641	2,000	32%	2,000		2,000	100%
365	Tree Pruning/Grounds Main	2,490	8,400		4,700	11,600	41%	11,600		11,600	100%
366	Building Maintenance	6,094	3,461	819	14,069	11,850	119%	11,850		11,850	100%
370	Travel	448			34	1,000	3%	1,000		1,000	100%
380	Training Services	348				1,000	0%	1,000		1,000	100%
397	Contracted Services	208	212	2,066	236	1,000	24%	1,000		1,000	100%
452	Gravel and Sand	1,467				1,500	0%	1,500		1,500	100%
542	Accommodation Tax				330	0	***%	330		330	*****%
950	Park Development	19,699	49,032	308,604	182,483	170,000	107%	170,000		170,000	100%
	Account:	138,809	205,053	443,002	334,493	327,261	102%	331,622	0	331,622	101%
460445 Swimming Pools											
110	Salaries and Wages	1,425	1,468	226		1,500	0%	1,500	-1,500	0	0%
111	Overtime					500	0%	500	-500	0	0%
138	Vision Insurance	2	2			2	0%	2	-2	0	0%
139	Dental Insurance	9	9	1		17	0%	17	-17	0	0%
141	Unemployment Insurance	5	2	1		10	0%	10	-10	0	0%
142	Workers' Compensation	6	6	1		45	0%	45	-45	0	0%
143	Health Insurance	188	198	26		200	0%	200	-200	0	0%
144	Life Insurance	1	1			5	0%	5	-5	0	0%
145	FICA	108	111	17		151	0%	150	-150	0	0%
194	Flex Medical	10	12			35	0%	35	-35	0	0%
220	Operating Supplies	522	152		259	500	52%	500	-500	0	0%
221	Chemicals	4,163	2,276			5,000	0%	5,000	-5,000	0	0%
233	Machinery & Equipment Par		162			500	0%	500	-500	0	0%
339	Certification Renewal	200	200	200	898	200	449%	200	-200	0	0%
341	Electric Utility Services	2,455	1,767	853	1,434	2,000	72%	2,000	-2,000	0	0%
345	Telephone	702	687	729	767	1,000	77%	1,000	-1,000	0	0%
366	Building Maintenance	150	125			200	0%	200	-200	0	0%
380	Training Services	137				500	0%	500	-500	0	0%
397	Contracted Services	45,608	29,408	10		50,000	0%	50,000	-50,000	0	0%
	Account:	55,691	36,586	2,064	3,358	62,365	5%	62,364	-62,364	0	0%
470330 Contribution to Economic Development											
356	Consultant's Services	2,232	2,246	2,259	2,298	3,000	77%	2,500		2,500	83%
	Account:	2,232	2,246	2,259	2,298	3,000	77%	2,500	0	2,500	83%
470400 Planning											
335	Memberships & Dues	469	469	469	469	500	94%	500		500	100%
350	Professional Services			3,137	20,700	48,100	43%	20,000		20,000	42%
	Account:	469	469	3,606	21,169	48,600	44%	20,500	0	20,500	42%

CITY OF LAUREL
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
480300	Air Quality Control										
	791 Air Pollution Control	2,316	579			2,500	0%	1,000		1,000	40%
	Account:	2,316	579			2,500	0%	1,000	0	1,000	40%
490000	Debt Service										
	610 Principal	82,637	36,618	23,282	34,920	59,920	58%	69,920		69,920	117%
	620 Interest	8,725	5,291	1,947	699	15,699	4%	1,699		1,699	11%
	Account:	91,362	41,909	25,229	35,619	75,619	47%	71,619	0	71,619	95%
510100	Special Assessments										
	540 Special Assessments	1,943	3,655	2,991	2,906	4,000	73%	3,000		3,000	75%
	Account:	1,943	3,655	2,991	2,906	4,000	73%	3,000	0	3,000	75%
510200	Judgements and Losses										
	811 Liability Deductibles	1,500	3,000			7,000	0%	3,000		3,000	43%
	Account:	1,500	3,000			7,000	0%	3,000	0	3,000	43%
521000	Interfund Operating Transfers Out										
	820 Transfers to Other Funds	153,723	177,370	4,400	11,667	147,400	8%	278,924		278,924	189%
	821 Grant Match Transfer	2,500	2,500	7,400	617	0	***%	7,400		7,400	****%
	Account:	156,223	179,870	11,800	12,284	147,400	8%	286,324	0	286,324	194%
521100	Other Financing Uses - Retirement										
	200 Supplies					500	0%			0	0%
	Account:					500	0%	0	0	0	0%
	Fund:	4,074,431	4,128,413	4,767,277	4,138,618	4,850,377	85%	5,069,194	-448,436	4,620,758	95%
											%
	Grand Total:	4,074,431	4,128,413	4,767,277	4,138,618	4,850,377		5,069,194	-448,436	4,620,758	

Revenue Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Old
	21-22	21-22	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23
1000 GENERAL										
310000 TAXES										
311010 Real Property Taxes	993,706	731,301	649,543	649,978	653,954	99%	653,000		653,000	99%
311020 Personal Property Taxes	22,203	13,993	13,052	17,321	13,315	130%	17,000		17,000	127%
312000 P & I on Delinquent Taxes	2,508	1,847	2,998	2,076	1,500	138%	1,900		1,900	126%
314140 Local Option Tax	100,657	96,712	103,289	95,550	91,500	104%	93,000		93,000	101%
Group:	1,119,074	843,853	768,882	764,925	760,269	101%	764,900	0	764,900	100%
320000 LICENSES AND PERMITS										
322011 Liquor Licenses	3,654	2,842	4,095	4,466	3,500	128%	4,400		4,400	125%
322012 Beer & Wine Licenses	4,100	3,400	2,800	4,800	2,500	192%	4,500		4,500	180%
322021 Business Inspections	34,894	27,000	36,013	38,475	32,000	120%	32,000		32,000	100%
322022 Utilities	600	900	938	1,700	600	283%	1,700		1,700	283%
322024 3 Apartments	30	30	30	30	30	100%	30		30	100%
322025 4 Apartments	440	240	520	475	400	119%	450		450	112%
322026 5 Apartments or More	1,350	825	1,125	1,500	1,000	150%	1,500		1,500	150%
322027 Amusement Machines	400	350	450	500	450	111%	500		500	111%
322028 Live Music	150	150	150	200	150	133%	200		200	133%
322030 Franchise Fees	79,941	73,025	82,755	71,105	80,000	89%	73,000		73,000	91%
323011 Building Permits	52,096	40,892	61,668	78,224	45,000	174%	45,000		45,000	100%
323012 Demolition Permit	315	180	205	1,137	200	569%	1,000		1,000	500%
323013 Plumbing		50			0	0%			0	0%
323014 Bldg Plan Review	10,758	7,962	14,508	27,557	9,000	306%	15,000		15,000	166%
323030 Dog Licenses	4,274	4,292	2,015	2,450	2,000	123%	2,500		2,500	125%
323051 Right-of-Way Permits	675	1,135	1,270	2,945	800	368%	2,500		2,500	312%
323053 Sign Permit	246	818	2,443	3,556	1,500	237%	3,000		3,000	200%
323054 Flood Plain Permit			50		50	0%			0	0%
323055 Special Events Permits	150	50	50	150	50	300%	150		150	300%
Group:	194,073	164,141	211,085	239,270	179,230	133%	187,430	0	187,430	104%
330000 INTERGOVERNMENTAL REVENUES										
331026 Department of Justice	9,089		3,935		0	0%			0	0%
331027 US TREASURY DEA OVERTIME			1,246	3,481	1,000	348%	3,200		3,200	320%
331100 CARES ACT		599,267	756,456		0	0%			0	0%
331178 DUI Task Force		2,728	1,429	2,513	1,200	209%	2,500		2,500	208%
334100 Library Aid Grant	8,467	9,258	25,479		0	0%			0	0%
334123 NATURAL RESOURCE DAMAGE			286,680		0	0%			0	0%
334200 GASB 68/Public Safety	222,626	215,146	374,160		0	0%	368,362		368,362	*****%
334300 GASB 68/Public Wrks State	7,535	6,306	20,320		0	0%			0	0%
334600 GASB 68/Culture and Rec.	4,325	5,156	15,572		0	0%			0	0%
335075 Poker/Keno/Bingo		-40			0	0%			0	0%
335110 Live Card Game Table	175	150			0	0%			0	0%
335120 Gambling Machine Permits	26,076	22,400	26,925	23,600	20,000	118%	24,000		24,000	120%
335230 HB124 Entitlement	896,555	993,693	1,026,277	1,042,438	1,041,098	100%	1,076,742		1,076,742	103%
Group:	1,174,848	1,854,064	2,538,479	1,072,032	1,063,298	101%	1,474,804	0	1,474,804	138%

CITY OF LAUREL
Revenue Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget
1000 GENERAL										
340000 CHARGES FOR SERVICES										
341012 NSF Check Charges	967	810	570	300	500	60%	300		300	60%
341020 Administrative Services	275,652	310,101	310,101	25,842	280,000	9%	280,000		280,000	100%
341022 Light District #3					130,116	0%			0	0%
342010 Law Enforcement	288			39	0	***%	40		40	****%
342014 SRO Program - School	88,957	77,712	129,482	259,598	130,116	200%	230,000		230,000	176%
342015 Finger Printing Service	4,295	5,215	2,500	7,750	2,500	310%	7,750		7,750	310%
342016 Report Copy Service	2,860	1,770	2,820	3,290	2,500	132%	3,200		3,200	128%
342017 Vehicle Impound Fee	130				100	0%	100		100	100%
342020 Fire District #5	16,568	17,065	17,577	18,105	19,784	92%	18,648		18,648	94%
342021 Fire District #7	140,051	140,051	148,750		140,000	0%	140,000		140,000	100%
342022 Fire District #8	6,991	7,201	7,417	7,640	7,640	100%	7,869		7,869	102%
342023 Fire District - A A	4,799	4,895	4,993		5,195	0%	5,350		5,350	102%
342024 Fire Service Area	88,619	91,277	94,015	48,418	96,836	50%	98,000		98,000	101%
342025 Rural Grass Fire	10,980	11,145	11,312	11,481	11,000	104%	11,000		11,000	100%
342026 Yellowstone Trtmt Cntr	9,888	10,086	10,287	10,493	10,493	100%	10,807		10,807	102%
342028 Fire Inspections	1,125	325	445	1,035	450	230%	450		450	100%
342029 Fire Contract - CHS	9,500	9,500	9,500	9,500	9,500	100%	9,785		9,785	103%
342049 Ambulance Collection	1,723	5	435	269	1,000	27%	1,000		1,000	100%
342050 Ambulance Services	188,670	245,597	400,832	405,259	350,000	116%	420,000		420,000	120%
342051 Yrly Medicaid	6,777	18,373	13,626	16,678	7,500	222%	17,000		17,000	226%
343320 Sale of Cemetery Plots	3,823	4,015	5,075	5,741	4,000	144%	10,000		10,000	250%
343340 Opening and Closing	11,930	8,515	6,090	7,410	5,000	148%	10,000		10,000	200%
344010 Animal Control Impound	2,145	1,680	1,085	1,485	1,000	149%	1,500		1,500	150%
346030 Swimming Pool Fees	11,009	6,111			0	0%			0	0%
346035 Picnic Shelter Fees	1,810	640	1,930	2,417	1,500	161%	3,500		3,500	233%
346040 Camping Fees				3,148	0	***%	20,000		20,000	*****%
346070 Library Fines	68				0	0%			0	0%
346076 Library Copy Fees	270	98		247	0	***%			0	0%
Group:	889,895	972,187	1,178,842	846,145	1,216,730	70%	1,306,299	0	1,306,299	107%
350000 Fines and Forfeitures										
351000 City Court	102,578	116,143	134,874	130,695	130,000	101%	135,000		135,000	103%
351030 Court Surcharge	8,594	8,010	7,349	8,539	7,000	122%	10,000		10,000	142%
351031 Restitution to City	65		553	1,000	150	667%	1,000		1,000	666%
351035 Crime Victims - Court	124	130	126	122	125	98%	125		125	100%
Group:	111,361	124,283	142,902	140,356	137,275	102%	146,125	0	146,125	106%
360000 Miscellaneous Revenue										
360000 Miscellaneous Revenue	9,054	9,595	15,834	25,781	3,000	859%	24,000		24,000	800%
361000 Rents/Leases	16,650	20,650	17,000	20,700	16,500	125%	20,700		20,700	125%
362000 Other Miscellaneous	-1,742	6,382	2,779	185,536	184,000	101%	184,000		184,000	100%
365001 Library Donations	80	850			0	0%			0	0%
365002 Fire Department Donations	2,750	2,350	4,300	6,200	4,000	155%	6,000		6,000	150%
365003 Police Dept. Donations	305		52,888	7,434	5,000	149%	7,500		7,500	150%

CITY OF LAUREL
Revenue Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget
					21-22	21-22	22-23	22-23	22-23	22-23
1000 GENERAL										
365004 Ambulance Donations	6,500	2,062	300	13,041	1,000	***%	1,000		1,000	100%
365005 Park Dedication/Donation	2,850	750	1,650	2,620	1,000	262%	12,000		12,000	1200%
365020 Private Grants				7,500	0	***%			0	0%
Group:	36,447	42,639	94,751	268,812	214,500	125%	255,200	0	255,200	118%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	7,963	6,178	1,859	2,587	1,000	259%	3,000		3,000	300%
Group:	7,963	6,178	1,859	2,587	1,000	259%	3,000	0	3,000	300%
380000 Other Financing Sources										
381050 Inception of Capital		29,099			0	0%			0	0%
382020 Compensation for Loss of	68,852		21,758		0	0%			0	0%
383000 Interfund Operating	26,000	26,000	31,000	2,167	23,000	9%	23,000		23,000	100%
383003 Transfer-Permis. Med.	245,778	205,564	200,000	240,000	240,000	100%	245,000		245,000	102%
383004 Transfer-Group Health	200,000	199,751	207,000	210,000	210,000	100%	215,000		215,000	102%
383007 Transfer in From Federal	21,167				0	0%			0	0%
Group:	561,797	460,414	459,758	452,167	473,000	96%	483,000	0	483,000	102%
Fund:	4,095,458	4,467,759	5,396,558	3,786,294	4,045,302	94%	4,620,758	0	4,620,758	114%
Grand Total:	4,095,458	4,467,759	5,396,558	3,786,294	4,045,302		4,620,758	0	4,620,758	

CITY OF LAUREL
Expenditure Budget by Org Report -- MultiYear Actuals
For the Year: 2022 - 2023

700 SOLID WASTE

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
5410 SOLID WASTE											
430830 Collection											
110	Salaries and Wages	202,936	175,561	193,357	229,231	200,310	114%	229,231		229,231	114%
111	Overtime	2,637	681	3,294	1,826	4,000	46%	1,826		1,826	46%
138	Vision Insurance	173	192	278	313	230	136%	313		313	136%
139	Dental Insurance	1,514	1,547	1,654	2,494	2,135	117%	2,494		2,494	117%
141	Unemployment Insurance	697	265	469	811	720	113%	811		811	113%
142	Workers' Compensation	12,178	10,683	9,587	9,221	8,530	108%	9,221		9,221	108%
143	Health Insurance	46,766	-53	53,273	46,819	40,800	115%	46,819		46,819	115%
144	Life Insurance	268	235	248	310	280	111%	310		310	111%
145	FICA	14,793	13,233	14,252	17,561	15,630	112%	17,561		17,561	112%
146	PERS	36,131	15,315	87,679	20,230	18,130	112%	20,230		20,230	112%
194	Flex Medical	1,664	1,189	1,217	1,548	2,445	63%	1,548		1,548	63%
220	Operating Supplies	5,921	3,228	3,661	6,183	8,000	77%	8,000		8,000	100%
226	Clothing and Uniforms			1,119	720	1,200	60%	1,200		1,200	100%
228	Solid Waste Containers	18,363	19,125	25,813	15,300	30,000	51%	30,000		30,000	100%
231	Gas, Oil, Diesel Fuel, Gr	39,767	36,172	36,378	53,237	55,000	97%	55,000		55,000	100%
233	Machinery & Equipment Par	16,658	24,568	14,562	28,178	30,000	94%	30,000		30,000	100%
239	Tires/Tubes/Chains	4,034	8,043	13,996	11,451	10,000	115%	15,000		15,000	150%
263	Safety Supplies	195			20	2,500	1%	2,500		2,500	100%
311	Postage	3,039	3,028	3,121	3,858	4,000	96%	4,000		4,000	100%
312	Networking Fees	524	2,087	2,661	2,772	3,000	92%	3,000		3,000	100%
332	Internet Access Fees	220	154			300	0%	300		300	100%
337	Advertising	125	530	1,422	1,444	1,000	144%	1,000		1,000	100%
343	Cellular Telephone	1,963	568	401	921	2,000	46%	2,000		2,000	100%
350	Professional Services	100		890	5,874	1,000	587%	1,000		1,000	100%
351	Medical, Dental, Veterina	445	385	929	1,637	400	409%	400		400	100%
355	Data Processing Services					1,500	0%	1,500		1,500	100%
361	Motor Vehicle Repair & Ma	10,767	16,667	44,900	18,354	30,000	61%	30,000		30,000	100%
366	Building Maintenance					25,000	0%	25,000		25,000	100%
397	Contracted Services	1,055	1,193	1,752	1,346	2,000	67%	2,000		2,000	100%
511	Insurance on Bldgs/Imprvm				58	58	100%	100		100	172%
513	Liability	5,577	7,171	6,625	8,116	6,625	123%	9,500		9,500	143%
514	Vehicle/Equipment Insuran	4,622	4,923	5,185	6,897	5,190	133%	5,190		5,190	100%
	Account:	433,132	346,690	528,723	496,730	511,983	97%	557,054	0	557,054	108%
430840 Disposal											
110	Salaries and Wages	118,423	88,046	91,048	99,593	88,825	112%	99,593		99,593	112%
111	Overtime	2,345	326	2,961	711	4,000	18%	711		711	18%
138	Vision Insurance	109	97	148	139	130	107%	139		139	107%
139	Dental Insurance	826	716	873	1,224	995	123%	1,224		1,224	123%
141	Unemployment Insurance	418	133	228	352	325	108%	352		352	108%
142	Workers' Compensation	8,032	5,559	4,999	4,546	3,915	116%	4,546		4,546	116%
143	Health Insurance	22,690	16,885	16,626	19,306	17,100	113%	19,306		19,306	113%
144	Life Insurance	161	115	113	132	120	110%	132		132	110%
145	FICA	8,812	6,569	6,935	7,651	7,115	108%	7,651		7,651	108%
146	PERS	9,945	7,747	7,920	8,729	8,240	106%	8,729		8,729	106%
194	Flex Medical	1,114	1,003	301	450	1,025	44%	450		450	44%

CITY OF LAUREL
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700 SOLID WASTE

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
220	Operating Supplies	4,405	3,109	5,840	5,797	4,500	129%	6,000		6,000	133%
231	Gas, Oil, Diesel Fuel, Gr	13,628	12,795	12,656	22,277	20,000	111%	20,000		20,000	100%
233	Machinery & Equipment Par	4,448	12,570	25,913	6,000	20,000	30%	25,000		25,000	125%
239	Tires/Tubes/Chains	3,159	3,427	260	9,216	6,000	154%	10,000		10,000	167%
263	Safety Supplies					2,500	0%	2,500		2,500	100%
341	Electric Utility Services	1,199	1,536	1,451	1,429	1,800	79%	1,800		1,800	100%
343	Cellular Telephone	159	31			600	0%	600		600	100%
350	Professional Services			890	5,874	0	***%			0	0%
351	Medical, Dental, Veterina					500	0%	500		500	100%
361	Motor Vehicle Repair & Ma		1,289	168	1,609	5,000	32%	10,000		10,000	200%
391	Dumping Fees	154,028	179,996	194,555	233,857	250,000	94%	250,000		250,000	100%
513	Liability	3,443	4,428	4,090	3,879	4,100	95%	4,100		4,100	100%
934	Containers					17,000	0%	40,000		40,000	235%
943	Vehicle(s)					0	0%	390,000		390,000	*****%
Account:		357,344	346,377	377,975	432,771	463,790	93%	903,333	0	903,333	194%
490000 Debt Service											
610	Principal					41,152	0%	41,152		41,152	100%
620	Interest					4,620	0%	4,620		4,620	100%
Account:						45,772	0%	45,772	0	45,772	100%
510400 Depreciation											
830	Deprec-Closed to Retained	78,525	55,187	48,793		70,000	0%	70,000		70,000	100%
Account:		78,525	55,187	48,793		70,000	0%	70,000	0	70,000	100%
Fund:		869,001	748,254	955,491	929,501	1,091,545	85%	1,576,159	0	1,576,159	144%
Orgn:		869,001	748,254	955,491	929,501	1,091,545	85%	1,576,159	0	1,576,159	144%

CITY OF LAUREL
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900 TRANSFER

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget

5410	SOLID WASTE										
430800	Solid Waste Services										
392	Administrative Services	51,612	59,583	59,583	4,965	59,583	8%	4,965		4,965	8%
	Account:	51,612	59,583	59,583	4,965	59,583	8%	4,965	0	4,965	8%
521000	Interfund Operating Transfers Out										
820	Transfers to Other Funds	5,000	5,000	5,000	417	5,000	8%	417		417	8%
	Account:	5,000	5,000	5,000	417	5,000	8%	417	0	417	8%
	Fund:	56,612	64,583	64,583	5,382	64,583	8%	5,382	0	5,382	8%
	Orgn:	56,612	64,583	64,583	5,382	64,583	8%	5,382	0	5,382	8%
	Grand Total:	925,613	814,078	1,020,074	935,148	1,156,128		1,581,806	0	1,581,806	

CITY OF LAUREL
Expenditure Budget by Org Report -- MultiYear Actuals
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330 STREET DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
2500 STREET MAINTENANCE											
430200 Road & Street Services											
110	Salaries and Wages	131,325	116,452	117,285	119,609	146,500	82%	149,000		149,000	102%
111	Overtime	904	227	613	200	3,000	7%	3,000		3,000	100%
138	Vision Insurance	47	79	134	141	130	108%	145		145	112%
139	Dental Insurance	766	767	850	1,087	1,000	109%	1,080		1,080	108%
141	Unemployment Insurance	464	175	295	422	513	82%	500		500	97%
142	Workers' Compensation	7,886	6,836	6,248	5,097	8,900	57%	5,300		5,300	60%
143	Health Insurance	22,063	21,181	21,080	21,125	27,000	78%	22,000		22,000	81%
144	Life Insurance	164	153	143	146	190	77%	248		248	131%
145	FICA	9,776	8,784	8,914	9,101	11,310	80%	10,000		10,000	88%
146	PERS	10,632	10,070	10,179	10,361	13,000	80%	11,000		11,000	85%
149	ST/LT Disability					0	0%	870		870	*****%
194	Flex Medical	1,102	893	545	908	1,524	60%	1,000		1,000	66%
220	Operating Supplies	5,196	2,427	2,131	4,585	5,000	92%	5,000		5,000	100%
226	Clothing and Uniforms			204		400	0%	400		400	100%
231	Gas, Oil, Diesel Fuel, Gr	13,120	11,438	8,218	12,241	19,000	64%	19,000		19,000	100%
233	Machinery & Equipment Par	12,410	5,320	7,103	6,517	17,000	38%	17,000		17,000	100%
234	Painting Supplies	5,324	1,815	2,359	1,310	14,500	9%	14,500		14,500	100%
239	Tires/Tubes/Chains	6,899	532	320	6,819	7,000	97%	7,000		7,000	100%
241	Consumable Tools					1,000	0%	1,000		1,000	100%
245	Traffic Lights	220		141	246	600	41%	600		600	100%
246	Traffic Signs	1,591	646	938	7,423	4,000	186%	4,000		4,000	100%
263	Safety Supplies					2,000	0%	2,000		2,000	100%
312	Networking Fees	1,049	4,174	4,911	4,851	6,000	81%	6,000		6,000	100%
332	Internet Access Fees	220	154			300	0%	300		300	100%
337	Advertising	1,635	1,000	519	172	3,000	6%	1,500		1,500	50%
343	Cellular Telephone	919	568	401	854	1,500	57%	1,500		1,500	100%
350	Professional Services	4,956	28,965	28,315	43,614	35,000	125%	35,000		35,000	100%
351	Medical, Dental, Veterina	370	331		252	500	50%	500		500	100%
360	Repair & Maintenance Serv	184,541	1,187,270	421,634		200,000	0%	200,000		200,000	100%
365	Tree Pruning/Grounds Main					10,000	0%	10,000		10,000	100%
370	Travel	721		163	131	1,000	13%	1,000		1,000	100%
380	Training Services	91	31	45	258	1,000	26%	1,000		1,000	100%
392	Administrative Services					32,075	0%	32,075		32,075	100%
397	Contracted Services	116	104	120		250	0%	250		250	100%
452	Gravel and Sand	9,596	6,213	5,039	6,994	21,000	33%	21,000		21,000	100%
471	Asphalt & Asphalt Filler	11,983	9,894	5,613	4,626	30,000	15%	30,000		30,000	100%
511	Insurance on Bldgs/Imprvm	227	236	259	367	500	73%	500		500	100%
513	Liability	4,456	6,280	5,294	5,159	5,300	97%	5,700		5,700	108%
514	Vehicle/Equipment Insuran	3,997	4,257	4,484	812	4,490	18%	4,500		4,500	100%
943	Vehicle(s)	44,481				0	0%			0	0%
944	Sweeper			21,303		0	0%			0	0%
956	Construction	140,315	901,933		530,142	1,500,000	35%	2,900,000		2,900,000	193%
	Account:	639,562	2,339,205	685,800	805,570	2,135,482	38%	3,525,468	0	3,525,468	165%

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330 STREET DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
430220	Facilities										
220	Operating Supplies	26	686	101		0	0%			0	0%
233	Machinery & Equipment Par	307				0	0%			0	0%
	Account:	333	686	101		0	***%	0	0	0	0%
430252	Road and Street Cleaning										
110	Salaries and Wages	23,434	20,785	19,874	16,662	24,150	69%	24,000		24,000	99%
111	Overtime		15		8	600	1%	600		600	100%
138	Vision Insurance	41	32	30	23	30	77%	30		30	100%
139	Dental Insurance	213	168	146	143	160	89%	140		140	88%
141	Unemployment Insurance	79	31	50	59	50	118%	65		65	130%
142	Workers' Compensation	1,489	1,314	1,047	687	1,250	55%	1,250		1,250	100%
143	Health Insurance	3,694	3,642	3,648	2,784	3,700	75%	3,000		3,000	81%
144	Life Insurance	32	27	25	19	30	63%	70		70	233%
145	FICA	1,734	1,581	1,513	1,283	1,600	80%	1,600		1,600	100%
146	PERS	1,503	1,989	1,727	1,479	1,800	82%	1,800		1,800	100%
149	ST/LT Disability					0	0%	600		600	*****%
194	Flex Medical	25	30	14	225	200	113%	250		250	125%
220	Operating Supplies	149		136	89	1,300	7%	1,300		1,300	100%
231	Gas, Oil, Diesel Fuel, Gr	1,044	801	456	885	4,500	20%	4,500		4,500	100%
233	Machinery & Equipment Par	7,112	2,288		1,625	3,000	54%	3,000		3,000	100%
239	Tires/Tubes/Chains					1,000	0%	1,000		1,000	100%
360	Repair & Maintenance Serv				619	2,000	31%	2,000		2,000	100%
513	Liability					0	0%	790		790	*****%
	Account:	40,549	32,703	28,666	26,590	45,370	59%	45,995	0	45,995	101%
521000	Interfund Operating Transfers Out										
820	Transfers to Other Funds					0	0%	5,000		5,000	*****%
821	Grant Match Transfer	7,302	78,511	7,034		0	0%	7,500		7,500	*****%
	Account:	7,302	78,511	7,034		0	***%	12,500	0	12,500	*****%
	Fund:	687,746	2,451,105	721,601	832,160	2,180,852	38%	3,583,963	0	3,583,963	164%
	Orgn:	687,746	2,451,105	721,601	832,160	2,180,852	38%	3,583,963	0	3,583,963	164%

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900 TRANSFER

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
		22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23
2500 STREET MAINTENANCE											
430200 Road & Street Services											
	392 Administrative Services	20,582	32,075	32,075	2,673	0 ***%	3,000		3,000	*****%	
	Account:	20,582	32,075	32,075	2,673	0 ***%	3,000	0	3,000	*****%	
521000 Interfund Operating Transfers Out											
	820 Transfers to Other Funds	5,000	5,000	5,000	417	5,000	8%	500		500	10%
	821 Grant Match Transfer					7,005	0%			0	0%
	Account:	5,000	5,000	5,000	417	12,005	3%	500	0	500	4%
	Fund:	25,582	37,075	37,075	3,090	12,005	26%	3,500	0	3,500	29%
	Orgn:	25,582	37,075	37,075	3,090	12,005	26%	3,500	0	3,500	29%
Grand Total:		713,328	2,488,180	758,676	835,250	2,192,857		3,587,463	0	3,587,463	

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600 SEWER PLANT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
5310	SEWER										
430640	Treatment and Disposal										
110	Salaries and Wages	258,260	271,779	271,819	292,648	300,000	98%	292,648		292,648	98%
111	Overtime	12,852	8,737	7,895	8,435	11,152	76%	8,435		8,435	76%
138	Vision Insurance	176	271	298	264	250	106%	264		264	106%
139	Dental Insurance	1,409	1,826	1,528	2,283	2,300	99%	2,283		2,283	99%
141	Unemployment Insurance	935	423	697	1,062	1,060	100%	1,062		1,062	100%
142	Workers' Compensation	12,334	14,775	12,205	8,182	3,850	213%	8,182		8,182	213%
143	Health Insurance	41,454	53,921	46,935	55,796	55,950	100%	55,796		55,796	100%
144	Life Insurance	311	352	331	366	370	99%	366		366	99%
145	FICA	19,782	21,086	20,993	22,662	23,115	98%	22,662		22,662	98%
146	PERS	5,254	24,327	59,425	26,692	26,810	100%	26,692		26,692	100%
194	Flex Medical	2,870	1,514	837	3,441	3,265	105%	3,441		3,441	105%
220	Operating Supplies	7,261	9,176	13,139	8,671	15,000	58%	15,000		15,000	100%
221	Chemicals	9,437	20,700	28,298	37,099	35,000	106%	45,000		45,000	129%
222	Laboratory & Medical Supp	10,594	10,127	8,353	12,015	14,000	86%	14,000		14,000	100%
226	Clothing and Uniforms	112	72	765		800	0%	800		800	100%
231	Gas, Oil, Diesel Fuel, Gr	3,306	2,313	5,486	4,303	9,000	48%	9,000		9,000	100%
232	Motor Vehicle Parts	163	125	686	2,893	1,500	193%	3,000		3,000	200%
233	Machinery & Equipment Par	9,993	10,316	24,883	17,316	50,000	35%	50,000		50,000	100%
241	Consumable Tools	44	86	1,096	499	1,500	33%	1,500		1,500	100%
263	Safety Supplies	258	626	1,448	858	4,000	21%	4,000		4,000	100%
300	Purchased Services	220	154			2,000	0%	2,000		2,000	100%
312	Networking Fees	524	2,087	3,135	2,772	5,000	55%	5,000		5,000	100%
337	Advertising					1,000	0%	1,000		1,000	100%
339	Certification Renewal	422	252	252	252	800	32%	800		800	100%
341	Electric Utility Services	70,615	70,582	75,320	72,303	100,000	72%	100,000		100,000	100%
343	Cellular Telephone	62	405	251	575	600	96%	600		600	100%
344	Gas Utility Service	13,519	14,530	16,813	24,357	20,000	122%	25,000		25,000	125%
345	Telephone	2,912	3,121	1,599	2,330	3,500	67%	3,500		3,500	100%
349	Quality Testing	9,710	13,506	7,112	5,591	20,000	28%	20,000		20,000	100%
350	Professional Services	1,874	750	2,256	4,091	10,000	41%	10,000		10,000	100%
351	Medical, Dental, Veterina	310	260	633	275	500	55%	500		500	100%
355	Data Processing Services	33				6,000	0%	6,000		6,000	100%
360	Repair & Maintenance Serv	6,411	2,967	364	218	10,000	2%	10,000		10,000	100%
364	Water/Sewer Struct. & Equ	14,068	13,950	27,654	49,627	50,000	99%	50,000		50,000	100%
366	Building Maintenance	562	1,180	5,516	16,015	50,000	32%	50,000		50,000	100%
370	Travel	972	1,203	531	1,803	5,000	36%	5,000		5,000	100%
380	Training Services	351	546	456	1,759	5,000	35%	5,000		5,000	100%
391	Dumping Fees	12,944	23,578	18,423	13,387	30,000	45%	30,000		30,000	100%
397	Contracted Services	1,249	1,076	4,839	1,059	5,000	21%	5,000		5,000	100%
511	Insurance on Bldgs/Imprvm	3,420	3,560	3,898	15,024	3,900	385%	3,900		3,900	100%
513	Liability	9,824	12,632	11,670	11,922	11,670	102%	14,000		14,000	120%
514	Vehicle/Equipment Insuran	133	142	149		150	0%	150		150	100%
544	Discharge Permit Fee	8,595	8,036	8,511	4,200	8,800	48%	8,000		8,000	91%
901	MISC CAPITAL PROJECTS				8,329	235,000	4%	235,000		235,000	100%
934	Containers				13,952	0	***%	14,000		14,000	*****%
940	Machinery & Equipment				85,276	260,000	33%	260,000		260,000	100%

CITY OF LAUREL
Expenditure Budget by Org Report -- MultiYear Actuals
For the Year: 2022 - 2023

600 SEWER PLANT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget 21-22	Exp. 21-22	Budget 22-23	Changes 22-23	Budget 22-23	Budget 22-23
946	Computer Eq/Software				2,533	760,000	0%	400,000		400,000	53%
	Account:	555,535	627,069	696,499	843,135	2,162,842	39%	1,828,581	0	1,828,581	84%
490000	Debt Service										
620	Interest	51				0	0%			0	0%
	Account:	51				0	***%	0	0	0	0%
510400	Depreciation										
830	Deprec-Closed to Retained	507,013	565,200	587,080		575,000	0%	575,000		575,000	100%
	Account:	507,013	565,200	587,080		575,000	0%	575,000	0	575,000	100%
	Fund:	1,062,599	1,192,269	1,283,579	843,135	2,737,842	31%	2,403,581	0	2,403,581	87%
	Orgn:	1,062,599	1,192,269	1,283,579	843,135	2,737,842	31%	2,403,581	0	2,403,581	87%

CITY OF LAUREL
Expenditure Budget by Org Report -- MultiYear Actuals
For the Year: 2022 - 2023

630 SEWER SYSTEM

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
5310 SEWER											
430630 Collection & Transmission											
110	Salaries and Wages	114,003	97,540	94,859	103,428	116,850	89%	119,187		119,187	102%
111	Overtime	586	489	1,024	1,134	6,075	19%	6,075		6,075	100%
138	Vision Insurance	86	150	116	100	120	83%	120		120	100%
139	Dental Insurance	929	952	688	783	890	88%	890		890	100%
141	Unemployment Insurance	351	157	234	366	435	84%	435		435	100%
142	Workers' Compensation	5,518	5,704	4,106	3,335	4,800	69%	4,800		4,800	100%
143	Health Insurance	16,388	17,555	17,487	20,423	23,160	88%	23,160		23,160	100%
144	Life Insurance	137	132	120	134	155	86%	155		155	100%
145	FICA	7,603	7,962	7,090	7,766	9,405	83%	9,405		9,405	100%
146	PERS	8,550	9,043	8,184	9,258	10,905	85%	10,905		10,905	100%
149	ST/LT Disability					0	0%	1,644		1,644	*****
194	Flex Medical	874	677	385	449	1,330	34%	1,330		1,330	100%
220	Operating Supplies	2,216	2,455	1,809	2,383	5,000	48%	5,000		5,000	100%
221	Chemicals					2,000	0%	2,000		2,000	100%
226	Clothing and Uniforms			174		500	0%	500		500	100%
230	Repair & Maintenance Supp	340		2,450		3,000	0%	3,000		3,000	100%
231	Gas, Oil, Diesel Fuel, Gr	6,596	3,884	3,145	5,394	7,000	77%	7,000		7,000	100%
232	Motor Vehicle Parts	39	96		178	2,500	7%	2,500		2,500	100%
233	Machinery & Equipment Par	9,679	5,467	2,237	6,673	7,000	95%	7,000		7,000	100%
239	Tires/Tubes/Chains	17	250		205	3,000	7%	3,000		3,000	100%
241	Consumable Tools			728		1,000	0%	1,000		1,000	100%
263	Safety Supplies		1,087			2,000	0%	2,000		2,000	100%
311	Postage	3,039	3,083	3,121	3,874	4,000	97%	4,000		4,000	100%
337	Advertising				963	1,000	96%	1,000		1,000	100%
339	Certification Renewal					800	0%	800		800	100%
343	Cellular Telephone	119	568	400	1,163	600	194%	1,200		1,200	200%
350	Professional Services	2,222	3,687	13,390	13,828	30,000	46%	30,000		30,000	100%
351	Medical, Dental, Veterina		56		47	500	9%	500		500	100%
355	Data Processing Services					1,000	0%	1,000		1,000	100%
364	Water/Sewer Struct. & Equ	23,534	25,644	17,633		100,000	0%	100,000		100,000	100%
367	Water/Sewer Lines Repair	197	940			30,000	0%	30,000		30,000	100%
370	Travel	416			228	3,000	8%	3,000		3,000	100%
380	Training Services	104	351	84	608	1,000	61%	1,000		1,000	100%
397	Contracted Services	1,166	2,271	1,451	1,670	1,500	111%	1,700		1,700	113%
511	Insurance on Bldgs/Imprvm	130	135	148		150	0%	150		150	100%
513	Liability	3,337	4,291	3,964	4,076	4,000	102%	4,500		4,500	113%
514	Vehicle/Equipment Insuran	1,312	1,398	1,472	1,634	1,475	111%	1,700		1,700	115%
530	Rent	178,284	178,284	178,284	14,857	178,284	8%	178,284		178,284	100%
532	Land Rental/Easements	420	444	370	598	500	120%	700		700	140%
533	Machinery & Equipment Rent				1,000	0	***%	1,100		1,100	*****
811	Liability Deductibles					4,000	0%	4,000		4,000	100%
938	Replace Water/Sewer Line				205,261	175,000	117%	220,000		220,000	126%
940	Machinery & Equipment	71,900				0	0%			0	0%
949	Jet Rodder					225,000	0%	230,000		230,000	102%
	Account:	460,092	374,752	365,153	411,816	968,934	43%	1,025,740	0	1,025,740	105%

630 SEWER SYSTEM

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget 21-22	Exp. 21-22	Budget 22-23	Changes 22-23	Budget 22-23	Budget 22-23
430631 Elm Lift Station											
220	Operating Supplies		15		20	500	4%	500		500	100%
221	Chemicals		4,925			2,000	0%	2,000		2,000	100%
231	Gas, Oil, Diesel Fuel, Gr	621	621			1,500	0%	1,500		1,500	100%
233	Machinery & Equipment Par	340	7,155	1,049		1,000	0%	1,000		1,000	100%
341	Electric Utility Services	3,001	3,426	3,719	2,458	5,000	49%	5,000		5,000	100%
345	Telephone	-18			541	0	***%	600		600	*****%
350	Professional Services				152	0	***%	200		200	*****%
360	Repair & Maintenance Serv			6,068	1,416	1,000	142%	1,500		1,500	150%
364	Water/Sewer Struct. & Equ	892	2,728	1,421	15,064	40,000	38%	40,000		40,000	100%
	Account:	4,836	18,870	12,257	19,651	51,000	39%	52,300	0	52,300	102%
430632 Village Lift Station											
220	Operating Supplies					500	0%	500		500	100%
221	Chemicals		6			10,000	0%	10,000		10,000	100%
231	Gas, Oil, Diesel Fuel, Gr		450			500	0%	500		500	100%
233	Machinery & Equipment Par	2,374	1,417	1,109		2,500	0%	2,500		2,500	100%
341	Electric Utility Services	1,780	2,221	2,461	2,244	5,000	45%	5,000		5,000	100%
344	Gas Utility Service	201	205	-397		1,000	0%	1,000		1,000	100%
345	Telephone	573	643	676	726	800	91%	800		800	100%
360	Repair & Maintenance Serv			430	218	1,000	22%	1,000		1,000	100%
364	Water/Sewer Struct. & Equ	2,750	430	715		8,000	0%	8,000		8,000	100%
930	Improvements Other than B				23,924	0	***%	25,000		25,000	*****%
	Account:	7,678	5,372	4,994	27,112	29,300	93%	54,300	0	54,300	185%
430633 Walmart Lift Station											
220	Operating Supplies					500	0%	500		500	100%
221	Chemicals					800	0%	800		800	100%
231	Gas, Oil, Diesel Fuel, Gr	892	547			1,500	0%	1,500		1,500	100%
233	Machinery & Equipment Par	340	529	910		1,000	0%	100		100	10%
341	Electric Utility Services	832	839	783	826	1,500	55%	1,500		1,500	100%
360	Repair & Maintenance Serv			340	508	1,000	51%	1,000		1,000	100%
364	Water/Sewer Struct. & Equ	194	156			1,000	0%	1,000		1,000	100%
	Account:	2,258	2,071	2,033	1,334	7,300	18%	6,400	0	6,400	87%
430640 Treatment and Disposal											
220	Operating Supplies				94	0	***%	100		100	*****%
	Account:				94	0	***%	100	0	100	*****%
490000 Debt Service											
610	Principal				362,000	362,000	100%	362,000		362,000	100%
620	Interest	190,489	180,930	170,976	159,791	159,791	100%	159,791		159,791	100%
	Account:	190,489	180,930	170,976	521,791	521,791	100%	521,791	0	521,791	100%
	Fund:	665,353	581,995	555,413	981,798	1,578,325	62%	1,660,631	0	1,660,631	105%
	Orgn:	665,353	581,995	555,413	981,798	1,578,325	62%	1,660,631	0	1,660,631	105%

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CITY OF LAUREL
Expenditure Budget by Org Report -- MultiYear Actuals
For the Year: 2022 - 2023

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900 TRANSFER		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
		21-22	21-22	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23
5310 SEWER											
430600 Sewer Utilities											
392	Administrative Services	77,274	76,464	76,464	6,372	76,465	8%	76,465		76,465	100%
	Account:	77,274	76,464	76,464	6,372	76,465	8%	76,465	0	76,465	100%
521000 Interfund Operating Transfers Out											
820	Transfers to Other Funds	5,000	5,000	5,000	417	5,000	8%	417		417	8%
	Account:	5,000	5,000	5,000	417	5,000	8%	417	0	417	8%
	Fund:	82,274	81,464	81,464	6,789	81,465	8%	76,882	0	76,882	94%
	Orgn:	82,274	81,464	81,464	6,789	81,465	8%	76,882	0	76,882	94%
Grand Total:		1,738,326	1,855,728	1,920,456	1,831,722	4,397,632		4,141,094	0	4,141,094	

CITY OF LAUREL
Expenditure Budget by Org Report -- MultiYear Actuals
For the Year: 2022 - 2023

500 WATER PLANT		Actuals				Current	%	Prelim.	Budget	Final	%
Account	Object	18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
						21-22	21-22	22-23	22-23	22-23	22-23
5210	WATER										
430540	Purification and Treatment										
110	Salaries and Wages	456,808	424,797	430,579	402,380	447,295	90%	402,380		402,380	90%
111	Overtime	7,109	2,256	1,127	697	15,800	4%	15,800		15,800	100%
138	Vision Insurance	408	488	533	551	600	92%	600		600	100%
139	Dental Insurance	3,183	3,489	2,981	3,625	4,065	89%	4,065		4,065	100%
141	Unemployment Insurance	1,663	649	1,098	1,414	1,625	87%	1,625		1,625	100%
142	Workers' Compensation	23,164	21,676	16,348	7,580	7,250	105%	7,250		7,250	100%
143	Health Insurance	72,327	60,487	72,833	69,405	76,735	90%	76,735		76,735	100%
144	Life Insurance	560	545	515	484	550	88%	550		550	100%
145	FICA	35,850	33,021	33,567	30,870	35,450	87%	35,450		35,450	100%
146	PERS	89,817	37,229	80,866	35,637	41,300	86%	41,300		41,300	100%
194	Flex Medical	2,998	2,975	1,601	2,121	4,835	44%	4,835		4,835	100%
220	Operating Supplies	5,452	11,370	13,002	8,180	12,000	68%	12,000		12,000	100%
221	Chemicals	82,441	52,936	98,196	112,389	125,000	90%	135,000		135,000	108%
222	Laboratory & Medical Supp	582	11,490	15,147	2,319	8,000	29%	8,000		8,000	100%
226	Clothing and Uniforms		72	1,029	683	1,000	68%	1,000		1,000	100%
231	Gas, Oil, Diesel Fuel, Gr	1,059	745	4,016	2,336	4,000	58%	4,000		4,000	100%
232	Motor Vehicle Parts	135	161	3,851	111	5,000	2%	5,000		5,000	100%
233	Machinery & Equipment Par	7,074	7,670	16,021	10,046	16,000	63%	16,000		16,000	100%
241	Consumable Tools		190	291	94	3,000	3%	3,000		3,000	100%
263	Safety Supplies	133	824	63	659	8,000	8%	8,000		8,000	100%
312	Networking Fees	524	2,087	2,822	2,981	5,000	60%	5,000		5,000	100%
335	Memberships & Dues	550	309	668	678	1,500	45%	1,500		1,500	100%
337	Advertising	564	364	378	390	2,500	16%	2,500		2,500	100%
339	Certification Renewal	287	321	461	741	2,000	37%	2,000		2,000	100%
341	Electric Utility Services	144,999	154,147	151,232	159,431	200,000	80%	200,000		200,000	100%
343	Cellular Telephone	677	405	270	575	1,200	48%	1,200		1,200	100%
344	Gas Utility Service	16,435	21,482	15,891	27,969	30,000	93%	35,000		35,000	117%
345	Telephone	3,139	3,355	836	1,007	0	***%	1,100		1,100	****%
349	Quality Testing	6,140	6,171	7,477	6,822	10,000	68%	10,000		10,000	100%
350	Professional Services	6,330	45,069	8,723	5,874	15,000	39%	15,000		15,000	100%
351	Medical, Dental, Veterina	665	185	743	251	1,000	25%	1,000		1,000	100%
355	Data Processing Services					2,000	0%	2,000		2,000	100%
364	Water/Sewer Struct. & Equ	7,069	13,641	25,283	33,599	350,000	10%	350,000		350,000	100%
366	Building Maintenance	2,854	328	3,087	54,811	50,000	110%	50,000		50,000	100%
370	Travel	393	990		1,618	4,000	40%	4,000		4,000	100%
380	Training Services	1,371	811	628	2,515	3,000	84%	3,000		3,000	100%
397	Contracted Services	1,429	854	5,955	1,224	7,000	17%	7,000		7,000	100%
511	Insurance on Bldgs/Imprvm	8,317	8,658	9,479		9,500	0%	9,500		9,500	100%
513	Liability	14,585	18,755	17,326	19,716	17,330	114%	19,200		19,200	111%
514	Vehicle/Equipment Insuran	289	308	324		325	0%	325		325	100%
519	Pollution Insurance					500	0%	500		500	100%
533	Machinery & Equipmt Rent	2,089	3,803	5,110	1,800	30,000	6%	30,000		30,000	100%
544	Discharge Permit Fee	2,625	2,625	1,125	1,500	3,000	50%	3,000		3,000	100%
900	Capital Outlay				22,813	0	***%	23,000		23,000	****%
920	Buildings				9,396	0	***%	9,396		9,396	****%
930	Improvements Other than B				32,501	700,000	5%	1,500,000		1,500,000	214%

CITY OF LAUREL
Expenditure Budget by Org Report -- MultiYear Actuals
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500 WATER PLANT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
940	Machinery & Equipment					300,000	0%	300,000		300,000	100%
946	Computer Eq/Software				20,808	560,000	4%	560,000		560,000	100%
	Account:	1,012,094	957,738	1,051,482	1,100,601	3,122,360	35%	3,927,811	0	3,927,811	125%
490000 Debt Service											
610	Principal		-1,180		205,000	205,000	100%	205,000		205,000	100%
620	Interest	23,326	128,898	128,514	87,600	109,500	80%	109,500		109,500	100%
630	Agent/Administrative Fees				21,900	0	***%	25,000		25,000	*****%
	Account:	23,326	127,718	128,514	314,500	314,500	100%	339,500	0	339,500	107%
510400 Depreciation											
830	Deprec-Closed to Retained	763,380	890,204	942,738		750,000	0%	750,000		750,000	100%
	Account:	763,380	890,204	942,738		750,000	0%	750,000	0	750,000	100%
	Fund:	1,798,800	1,975,660	2,122,734	1,415,101	4,186,860	34%	5,017,311	0	5,017,311	119%
	Orgn:	1,798,800	1,975,660	2,122,734	1,415,101	4,186,860	34%	5,017,311	0	5,017,311	119%

540 WATER SYSTEM

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
5210 WATER											
430550	Transmission & Distribution										
110	Salaries and Wages	153,877	142,640	131,841	174,913	190,705	92%	174,913		174,913	92%
111	Overtime	1,739	1,440	2,716	2,074	3,060	68%	3,500		3,500	114%
138	Vision Insurance	93	257	166	194	160	121%	194		194	121%
139	Dental Insurance	1,426	1,492	935	1,365	1,050	130%	1,365		1,365	130%
141	Unemployment Insurance	524	242	315	619	680	91%	680		680	100%
142	Workers' Compensation	9,382	10,066	5,979	6,671	8,350	80%	8,350		8,350	100%
143	Health Insurance	25,837	25,725	23,415	36,435	41,350	88%	41,350		41,350	100%
144	Life Insurance	202	191	163	233	260	90%	260		260	100%
145	FICA	11,309	12,248	9,502	13,102	14,825	88%	14,825		14,825	100%
146	PERS	12,789	13,968	11,018	15,668	17,190	91%	17,190		17,190	100%
194	Flex Medical	2,031	1,407	800	952	2,305	41%	2,305		2,305	100%
220	Operating Supplies	8,816	12,485	27,068	13,926	26,000	54%	26,000		26,000	100%
226	Clothing and Uniforms	150		548	1,735	500	347%	1,000		1,000	200%
230	Repair & Maintenance Supp			6,612	13,378	10,000	134%	15,000		15,000	150%
231	Gas, Oil, Diesel Fuel, Gr	8,397	6,251	4,974	8,819	15,000	59%	15,000		15,000	100%
232	Motor Vehicle Parts	2,481	655	3,716	5,388	5,000	108%	5,000		5,000	100%
233	Machinery & Equipment Par	33,928	46,744	7,395	17,173	30,000	57%	30,000		30,000	100%
239	Tires/Tubes/Chains	17	250		205	3,000	7%	3,000		3,000	100%
241	Consumable Tools	723	705	568	1,201	2,000	60%	2,000		2,000	100%
263	Safety Supplies	74		1,323	496	2,000	25%	1,500		1,500	75%
311	Postage	3,265	3,305	3,366	3,918	5,000	78%	5,000		5,000	100%
312	Networking Fees	474	230		47	1,000	5%	1,000		1,000	100%
337	Advertising		530	507	1,215	1,500	81%	1,500		1,500	100%
339	Certification Renewal	160	434	90	370	1,000	37%	1,000		1,000	100%
341	Electric Utility Services	8,454	8,905	8,005	11,291	15,600	72%	15,600		15,600	100%
343	Cellular Telephone	713	1,232	748	2,120	2,000	106%	2,200		2,200	110%
350	Professional Services	667	912	31,796	39,010	20,000	195%	35,000		35,000	175%
351	Medical, Dental, Veterina	205	361	405	819	600	137%	1,000		1,000	167%
355	Data Processing Services	1,615	2,050	200	100	2,500	4%	2,500		2,500	100%
360	Repair & Maintenance Serv	115	288	25	6,348	15,000	42%	15,000		15,000	100%
367	Water/Sewer Lines Repair	25,504	29,497	33,865	61,071	50,000	122%	65,000		65,000	130%
368	Curb Box Repair/Replace	11,800	7,952	16,234	9,632	25,000	39%	25,000		25,000	100%
370	Travel	2,797	531	842	2,237	3,000	75%	3,000		3,000	100%
380	Training Services	1,352	1,936	-320	2,446	5,000	49%	5,000		5,000	100%
397	Contracted Services	30,482	59,076	1,671	1,623	10,000	16%	5,000		5,000	50%
452	Gravel and Sand	2,958				7,000	0%	4,000		4,000	57%
511	Insurance on Bldgs/Imprvm	5,545	5,772	6,320	4,654	6,350	73%	6,350		6,350	100%
513	Liability	5,858	7,533	6,959	5,412	6,960	78%	8,310		8,310	119%
514	Vehicle/Equipment Insuran	658	701	738	3,178	740	429%	3,300		3,300	446%
530	Rent	181,889	181,889	181,889	15,157	182,000	8%	182,000		182,000	100%
532	Land Rental/Easements	11,145	11,642	5,470	2,143	11,800	18%	6,000		6,000	51%
533	Machinery & Equipment Rent					1,000	0%	1,000		1,000	100%
540	Special Assessments					4,500	0%	4,500		4,500	100%
543	Service Connection Fee	5,606	5,606	5,594	5,594	6,000	93%	6,000		6,000	100%
811	Liability Deductibles			1,285		0	0%			0	0%
901	MISC CAPITAL PROJECTS				38,705	1,000,000	4%	1,000,000		1,000,000	100%

540 WATER SYSTEM

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
925	Water Intake Structure				200	0	***%	200		200	*****%
938	Replace Water/Sewer Line				1,115,016	1,200,000	93%	1,700,000		1,700,000	142%
949	Jet Rodder					75,000	0%	125,000		125,000	167%
Account:		575,057	607,148	544,743	1,646,853	3,031,985	54%	3,592,892	0	3,592,892	118%
430551 Murray Heights Subdivision - Booster Station											
220	Operating Supplies	42		56		1,000	0%	1,000		1,000	100%
231	Gas, Oil, Diesel Fuel, Gr					0	0%	1,000		1,000	*****%
233	Machinery & Equipment Par	1,045	340			1,000	0%			0	0%
241	Consumable Tools					500	0%	500		500	100%
341	Electric Utility Services	8,521	7,627	8,642	8,629	10,000	86%	10,000		10,000	100%
344	Gas Utility Service	377	210	251	319	1,200	27%	1,200		1,200	100%
360	Repair & Maintenance Serv	1,385	1,984	3,646	218	5,000	4%	5,000		5,000	100%
366	Building Maintenance		412	767		5,000	0%	5,000		5,000	100%
Account:		11,370	10,573	13,362	9,166	23,700	39%	23,700	0	23,700	100%
430552 Water Reservoir											
220	Operating Supplies			15		500	0%	500		500	100%
341	Electric Utility Services	977	995	948	923	1,400	66%	1,400		1,400	100%
350	Professional Services				11,203	0	***%	11,000		11,000	*****%
364	Water/Sewer Struct. & Equ		3,895			10,000	0%	10,000		10,000	100%
452	Gravel and Sand					2,500	0%	2,500		2,500	100%
920	Buildings				200,239	300,000	67%	300,000		300,000	100%
Account:		977	4,890	963	212,365	314,400	68%	325,400	0	325,400	103%
430553 Elena Booster Station											
220	Operating Supplies				15	500	3%	500		500	100%
231	Gas, Oil, Diesel Fuel, Gr					800	0%	800		800	100%
233	Machinery & Equipment Par	533	340	964	674	2,500	27%	2,500		2,500	100%
341	Electric Utility Services	5,231	5,047	5,552	4,881	9,000	54%	9,000		9,000	100%
350	Professional Services	818	554	340	218	1,000	22%	1,000		1,000	100%
920	Buildings					0	0%	15,000		15,000	*****%
Account:		6,582	5,941	6,856	5,788	13,800	42%	28,800	0	28,800	208%
490000 Debt Service											
610	Principal				85,000	85,000	100%	85,000		85,000	100%
620	Interest	42,500	42,000	39,988	30,320	37,900	80%	37,900		37,900	100%
630	Agent/Administrative Fees				7,580	0	***%	7,700		7,700	*****%
Account:		42,500	42,000	39,988	122,900	122,900	100%	130,600	0	130,600	106%
Fund:		636,486	670,552	605,912	1,997,072	3,506,785	57%	4,101,392	0	4,101,392	116%
Orgn:		636,486	670,552	605,912	1,997,072	3,506,785	57%	4,101,392	0	4,101,392	116%

08/30/22
17:45:48

CITY OF LAUREL
Expenditure Budget by Org Report -- MultiYear Actuals
For the Year: 2022 - 2023

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700 SOLID WASTE		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
		21-22	21-22	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23
5210 WATER											
430830 Collection											
	233 Machinery & Equipment Par				253	0	***%	253		253	*****%
	Account:				253	0	***%	253	0	253	*****%
	Fund:				253	0	***%	253	0	253	*****%
	Orgn:				253	0	***%	253	0	253	*****%

CITY OF LAUREL
Expenditure Budget by Org Report -- MultiYear Actuals
For the Year: 2022 - 2023

900 TRANSFER

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget

5210 WATER											
430500 Water Utilities											
392	Administrative Services	111,286	120,879	120,879	10,073	120,879	8%	10,073		10,073	8%
	Account:	111,286	120,879	120,879	10,073	120,879	8%	10,073	0	10,073	8%
521000 Interfund Operating Transfers Out											
820	Transfers to Other Funds	5,000	5,000	5,000	417	5,000	8%	417		417	8%
	Account:	5,000	5,000	5,000	417	5,000	8%	417	0	417	8%
	Fund:	116,286	125,879	125,879	10,490	125,879	8%	10,490	0	10,490	8%
	Orgn:	116,286	125,879	125,879	10,490	125,879	8%	10,490	0	10,490	8%

CITY OF LAUREL
Expenditure Budget by Org Report -- MultiYear Actuals
For the Year: 2022 - 2023

901 JOHNSON CONTROLS PROJECT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
		21-22	21-22	22-23	22-23	22-23	22-23	22-23	22-23	22-23	
5210 WATER											
430550 Transmission & Distribution											
620	Interest	2,433				0	0%			0	0%
	Account:	2,433				0	***%	0	0	0	0%
	Fund:	2,433				0	0%	0	0	0	0%
	Orgn:	2,433				0	0%	0	0	0	0%
Grand Total:		2,554,005	2,772,091	2,854,525	3,422,916	7,819,524		9,129,446	0	9,129,446	

Re: Fulltime Fire Chief

August 29, 2022

Dear Mayor Waggoner, Laurel City Council and City of Laurel Attorney,

After serious consideration I have elected to withdraw the idea of creating a fulltime Fire Chief position at this time. This decision is based off the issues we are facing with in the General Budget funds. This should be about an additional reduction to the Fire budget of \$75,876 for a total of \$184,378 Fire reduction.

I hope I would be considered for this position in the future if it should arise. I will remain in the position as the Volunteer Fire Chief for as long as the city sees fit and continue to perform these duties to the best of my abilities as time allows in my new employment adventure.

Serving Laurel and this community is a great passion of mine. It's great honor to lead the great men and women of the Laurel Fire Department. They are truly professionals above their peers.

During the last few weeks, I have been confronted by several questions, concerns and even heartburn over the position of a fulltime fire chief. I respect everyone's questions and concerns and invite any to be involved and come see what we do and who we really are. To avoid the temptation of listening to the negative and form your own judgement. I thank all of those who have supported this direction and hope that someday will see this position happen.

First, a brief understanding of volunteers. Volunteers do the same job, held to the same standards locally, state and federally, take the same risks and liabilities that their paid counterparts do. They do this for little to no compensation. They are driven and believe in taking care of their community, their fellow man, and for some it's an adventurous nature inside of them. They don't think twice at waking at 2:00 AM to respond to an incident when they must go to work at 6 or 7 AM. They shoulder the burden when they leave a family meal or their kids' ballgame or run out during a holiday to help another because that person is having a worse day. They don't ponder the risks they take running into burning buildings or what they endure and see when responding to a traffic accident or a fatality. They stomach the feeling of doing CPR on a 3-day old baby only to have it die in your hands. A quote has stuck in my head for many years. "What if volunteers didn't volunteer?" That's not to scare anyone but it's true. Laurel is very fortunate to have the men and women that volunteer here. Our volunteers range from 18-50, and some have had lifelong dreams of becoming part of this organization. Some for the tradition, some for the reputation, and some for the curiosity. These individuals are professionals at the highest level. There is nothing that holds volunteers to how many hours they work or to show up. They show up because they believe. Leading volunteers is a hard task. They must believe in what they are doing and that it makes a difference. If they don't believe that then everything could crumble if they walked out. Research Spearfish South Dakota Fire Department. The other side is a reality also. Unless they are on an active call, they do not receive compensation for training, maintenance, fire prevention, ceremonies, special events, public education, or any of the other duties related to the department. While conducting countless hours of training to remain safe, highly competent in their roles or to better themselves or the

department. Or conducting monthly maintenance on the vehicles and equipment so they run efficiently and without problems. Saving the city thousands of dollars in repair costs. Or the many times a year they visit schools and daycares to teach children about fire prevention and safety. Interacting with the public any chance possible to make a difference. These individuals by volunteering at the capacity they do saves Laurel millions of dollars each year in wages, overtime, benefits, union costs, etc. These are the men and women serving you.

Now to answer some questions, concerns, or other uneasy feelings

1. Billing

The billing system was developed about 2012 after reading an article on fire billing and after a large negligent wildfire north of town. Unfortunately, the responsible fled the country to South Africa. After billing a half dozen incidents, I talked to the CAO at the time and asked if the City Attorney needed to review the language. I was told no. I also asked for help from the clerk's office to track and process these bills and help with collections. I was again told no, that the clerks don't have enough time to do this. Over time I attempted this again and again and again with the same results from the City Clerk. Time was not an option for clerks to help. This was put on the back burner until the opportunities were positive. One of the Billings Assistant Chiefs contacted me a few months ago to discuss them starting a billing program for fire related calls. Their intent was more when responding to the Molt VFD areas. My next attempt of gaining support was with the new administration and staff changes. Unfortunately, they have been dealing with other more pressing issues. I believe I had mentioned this to the mayor when we met but he was also dealing with a City Clerk issue. Again, I've been an advocate for fire billing for a long time. As far as the numbers I may be off, but it will all depend on number of city/ non district calls and the magnitude of those calls. I will continue to try and gain support for this program and will approach the Mayor, City Clerk and City Attorney as well as looking into a billing company.

According to the LMC and MCA

As per section 2.64.150 of the Laurel Municipal Code and those sections underlying Ordinance #878, the Fire Chief shall bill and collect Fire Department cost of responding emergency situations, which are non- residents of the municipality or of the Fire Department jurisdictional area.

Liability Of Offender for Damages and Costs

50-63-103. Liability of offender for damages and costs. Except as provided in 50-63-104, a person who sets or leaves a fire that spreads and damages or destroys property of any kind not belonging to the person is liable for all damages caused by the fire, and an owner of property damaged or destroyed by the fire may maintain a civil suit for the purpose of recovering damages. A person who sets or leaves a fire that threatens to spread and damage or destroy property is liable for all costs and expenses incurred, including but not limited to expenses incurred in investigation of the fire and administration of fire suppression, by the state of Montana, by any forestry association, or by any person extinguishing or preventing the spread of the fire.

I hope everyone understands that any calls or responses within the city and our fire districts and to the citizens of such generate zero additional revenue unless it's negligence arson. The fire districts pay contract fees for fire protection. The 2022- 2023 total contract bill is \$363,801.96. It's my understanding from Kelly all of that has not been collected. Very little city taxes are used for the Fire portion of the budget.

15% of those contracted fees from the fire districts are put into a special CIP. The funds from the Fire CIP are used to purchase new apparatus and major equipment. Generally, there is a state intercap loan to purchase these items and the CIP pays the premium and interest on the loan. These funds can also be used for the match portion of a grant. Typically, there are two loans at any given time.

2. Past attempt for a fulltime Fire Chief

In the fall of 2019, the mayor at the time was trying to fix some serious problems with the Ambulance response. After separating the Fire and Ambulance departments that were joined under Mayor Mace, his plan was to hire a Full time Fire Chief to over see both departments. I disagreed at the time because the Fire Department was working very well and there was a great solution out there that could be hired to straighten out the Ambulance. That solution was Lyndy Gurchiek. The push back from the members of the fire department was why Mayor Nelson was trying to fix an EMS problem with a Fire Chief. After talking with Mayor Nelson and convincing him of the direction of Ms. Gurchiek he decided to hire her instead to over see the Ambulance. A decision that has proved to be a great asset for the City of Laurel. It is my understanding that the perception was I couldn't take the position because of my other job. This is false as I believe in doing what is best for Laurel. This was also addressed by firefighters and citizens by voicing their opinions. I stated my opinions to the mayor and council.

In February of this year, I announced at the Emergency Service Committee that I will be retiring from my main job at ExxonMobil. I stated I did not know what the future would bring but I would have to find something for the next 8- 10 years. A few of the Emergency Service Committee members stressed they did not to lose me as the Fire Chief. If I was hired for a job working day shift for five days a week then I might not have the time to commit to the fire department as I did while working my previous job. My impression was that working as a fulltime Fire Chief would be an option. Not knowing how this process would develop I consulted with the Mayor and the City Clerk at the time. The mayor said he would check into it and the City Clerk said she would not help. Over the course of the next few months, I was asked my Council members, Emergency Service members and Firefighters how the process was going. My comment was always I don't know. No one is talking about it and I'm the only one pushing it. I stressed from the beginning that I'm passionate about leading the Fire Department and my desire of doing it fulltime but if this is not the direction the city wants to go the please inform me so I can seek other employment. I have passed up other job opportunities, some in emergency response waiting to hear about this position. I have developed ideas to help justify a fulltime position and ways of funding such. These ideas have been presented to the Council.

3. Association

Everyone thinks the Association is a bad word and maybe it was years ago but not today. The City of Laurel owns the Fire Department, the equipment, the budget, the building, and everything else associated with emergency response and public safety. The Fire Chief and Firefighters answer to the mayor and the citizens of Laurel. The Association is made up of the firefighters of the fire department and is a social group of such. Nothing is used or purchased with city funds for the Association. That is done through fund raisers and donations. The Association also handles the State retirement of the volunteer firefighters through the Relief Association.

4. Emergency response outside of our jurisdiction

We are part of mutual aid programs that brings equipment and training to the fire department. There is a Yellowstone County Mutual Aid agreement approved with resolution R18-20 that Laurel will assist when called to any fire department in Yellowstone County and will not bill for such calls. This also goes if we need to call for help in Laurel. There are other mutual aid agreements with other cities and agencies such as CHS Refinery, Park City, and Billings. Another program is the County COOP program with DNRC. DNRC/ State of Montana currently provides two type 5 wildland engines and a fire skid unit to Laurel that can be used for any emergency response for the department. In return Laurel participates in the summertime Severity Staffing where those engines and a water tender are staffed by Laurel firefighters, paid by the state of Montana, and responds as a taskforce to Yellowstone, Stillwater and Carbon counties and can be used else where that DNRC needs help. This would normally already be done through the mutual aid agreements without state equipment. This also puts firefighters staffing our station from 1000- 2000 for quicker response to our own incidents.

5. Meal and Drill pay

This is the letter that has been given to the Budget and Finance Committee and Council over the years explaining the Meal and Drill pays. I have updated the rates as the Callout pay was increased. The Drill pay was passed by resolution R21-57

Re: Drill and Meal Pay

August 26, 2022

Drill Pay line item 190

Paid at a rate of \$10.50 (current callout pay amount) per Firefighter per month. This is an incentive for the monthly maintenance program of all the equipment of the Fire Department. One Wednesday night each month is dedicated to inspecting, operate and conduct minor repairs to keep all equipment and apparatus in good working condition and help identify any major repairs that may be needed. This helps reduce maintenance costs to the city, ensures equipment is ready to respond at a moment's notice and improves the longevity of equipment.

\$10.50 X 45= \$472.50/ month. It takes about 2- 3 hours to conduct all checks and minor repairs. This is with the Department conducting maintenance. This is accumulation of 40- 60 hours per month.

\$90.00- \$120.00/ hour for shop labor rate X 1- 2 Technicians X _____ hours.

Example: \$90.00 X 40 hours= \$3600.00/ month.

\$382.50 vs \$3600.00 per month

Meal Pay line item 223

Paid at a rate of \$5.00 per Firefighter per month. This is a monthly incentive for the volunteer Firefighters training. Since they train every Wednesday, this has always been used towards a monthly meal on the third Wednesday of every month. Instead of having Firefighters who train to their required 30 hour per year the Laurel Volunteer Fire Department Firefighters spend upwards of 100- 200 hours per year training. This reduces liability for the City of Laurel. The Department wants to continue to maintain the maximum amount of training possible. The Department prefers to pay \$5.00/ firefighter/ month rather than the \$10.50 callout for each training hour occurred.

$\$5.00 \times 45 = \$225.00/ \text{month.}$

Both the Drill Pay and Meal Pay are paid to the Laurel Volunteer Fire Association per requested by the Firefighters. If paid to the Firefighters, the firefighters would be taxed these amounts. The Laurel Volunteer Fire Association is made up of only Firefighters from the Laurel Volunteer Fire Department.

These two programs have been in place for 40+ years.

Brent S. Peters

Fire Chief, Laurel Fire Department

Thank you for your time and commitment. The thoughts of a fulltime Fire Chief were not intended to break a budget or create any turmoil. It was to continue providing the same if not more commitment and hours to the City of Laurel. If I find that I can't provide those hours of commitment, then I will make the best decision for my family and the City of Laurel.

Thank you



Brent S Peters
Fire Chief
Laurel Volunteer Fire Department