



St. Joseph CITY OF

2023-2024
Fiscal Year
Recommended
Budget

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City of St. Joseph Budget Guidelines

Good stewardship of public funds requires the establishment of standards of fiscal responsibility; the City of St. Joseph follows the following budget guidelines:

- Except for the Capital Improvement funds, all budgets are for one year and lapse at the end of the fiscal year.
- The budget shall be balanced by fund.
- Balanced by fund is defined as revenues plus fund balance must be equal to or greater than expenditures. Fund Balance is normally reserved for approved capital improvements or one-time expenditures.
- The budget will provide for adequate maintenance of capital assets and equipment and for their orderly systematic replacement.
- The City will maintain a budgetary control system to help it adhere to the budget.
- Internal Service Funds shall be self-supporting.
- Enterprise Funds shall be self-supporting, including debt service and reserves for capital improvements.
- Capital Improvement project budgets will be adopted on a project basis at the inception of the project, and are appropriated for the duration of the project.
- Although not required by state law, internal service and enterprise funds will be budgeted for cost control and administrative purposes.
- The City will seek to maintain minimum reserve levels in all major funds. Minimum recommended reserve levels will be determined based on the annual operational cost, cash flow requirements, debt service, and capital improvement reserve needs of each fund.
- Property taxes are the major source of revenues for several operating funds, and as such, these funds require minimum expendable reserves equal to at least three months operating expenses in order to have sufficient cash flow between property tax collection cycles. Funds where the major source of revenue is property taxes include; the General Fund, the Street Improvement Fund, the Rubbish Fund, the Library Fund, the Debt Service Fund and the Band Fund.
- Other Funds with revenue streams that are recurring and/or seasonal, shall maintain reserves recognizing those revenue cycles.

Explanation of City of St. Joseph Funds

The **General Fund** is the main operating fund of the City; core governmental services are funded through the General Fund. The primary sources of revenue are local property taxes, state revenue sharing, and fees and charges for services, including administration fees paid by other funds to the General Fund. The vast majority of all City expenses are accounted for through the General Fund, which covers a wider range of activities than any other fund.

PERMANENT FUNDS

The **Cemetery Perpetual Care Fund** is used to account for money held by the City for the perpetual care of the cemeteries. This fund has both an expendable and non-expendable fund balance. The non-expendable fund balance contains the amounts placed with the City to be invested. The interest earned on the investments is expendable fund balance and may only be used for the maintenance of the cemeteries.

SPECIAL REVENUE FUNDS

The **Major Street Fund** is used to account for the receipt and expenditure of State motor fuel taxes, which are earmarked by law (Act 51, PA 1951) for Major Street and highway purposes and State Trunk line maintenance contracts.

The **Local Street Fund** is used to account for the receipt and expenditure for Local Street and highway purposes in accordance with Act 51, PA 1951. Revenue sources include State motor fuel taxes and general fund appropriations to this fund.

The **Street Improvement Fund** is used to account for committed revenue for the necessary projects and capital improvements to City streets and highways.

The **Cemetery Fund** is used to account for revenues and expenditures authorized by the Cemetery Board of Trustees.

The **Depot Fund** is used to account for the revenues and expenditures collected to maintain and improve the railroad depot.

The **Rubbish Fund** is used to account for revenue restricted for the purpose of the removal of solid waste including rubbish, recycling, as well as, leaves, brush, sweepings, etc. from streets.

The Brownfield Redevelopment Fund is used to account for the revenues and expenditures of the authority.

The Downtown Development Authority Fund is used to account for the revenues and expenditures of the authority.

The Drug Law Enforcement Fund is used to account for property seized in the violation of controlled substances statutes. Authorized expenditures include expenses of seizure, forfeiture and sale of property. Remaining funds restricted to enhance law enforcement efforts.

The Criminal Forfeiture Fund is used to account for property seized in the violation of criminal statutes. Authorized expenditures include expenses of seizure, forfeiture and sale of property. Remaining funds are restricted to enhance law enforcement efforts.

The Justice Training Fund is used to account for revenue received in the form of State Grants and are restricted for police training purposes only.

The Band Fund is used to account for restricted revenue for operating and long-term maintenance the Municipal Band and Municipal Band shell.

DEBT SERVICE FUNDS

The Debt Service Fund is used to account for the payment of interest and principal on voter approved long-term general obligation debt other than that payable from special assessments and revenue bond debt issued for and serviced primarily by an enterprise fund.

CAPITAL IMPROVEMENT FUNDS

The Capital Improvement Fund is used to account for the construction of capital assets not funded by the issuance of debt.

The Lighthouse Improvement Fund is used to account for all revenue assigned for future maintenance of the St. Joseph Lighthouse.

ENTERPRISE FUNDS

The Sewer Fund is used to account for the revenues and expenses of the sewer system operations. Capital Assets are recorded within the fund and depreciation is charged.

The Water System Fund is used to account for the revenues and expenses of the operations of the water system. Capital Assets are recorded within the fund and depreciation is charged.

The City Water Fund is used to account for the revenue and expenses associated with the city's water infrastructure. Capital Assets are recorded within the fund and depreciation is charged.

INTERNAL SERVICE FUNDS

The Motor Pool Fund is an Internal Service Fund established to provide vehicles, vehicle maintenance and materials to other funds and departments.

The Self Insurance Fund is an Internal Service Fund established to collect revenues from various other funds and provide those funds with unemployment, workers compensation and other like insurance benefits.

The Employee Health Care Fund is used to collect revenues from various other funds and employees and to account for payment to health care providers on behalf of city employees; including premiums, administration fees and self-funding costs.

DESCRIPTION		22-23 AMENDED BUDGET	22-23 Activity	22-23 PROJECTED BUDGET	23-24 RECOMMENDED BUDGET
Fund 101 - General Fund					
ESTIMATED REVENUES					
101	Property Tax	6,367,041	6,265,712	6,376,700	6,756,700
105	Special Assessments	-	-	-	-
108	Licenses & Permits	533,000	389,214	447,000	472,800
110	Federal Revenues	-	-	-	874,000.00
137	State Revenues	1,092,800	881,077	1,331,000	1,415,000
157	Charges for Services	2,031,200	1,812,715	1,919,400	2,034,300
161	Fines and Forfeits	141,200	100,456	129,700	136,200
165	Investment Income	13,900	163,377	179,100	209,600
169	Other Revenues	14,400	107,278	125,800	6,400
190	Transfers In				
TOTAL ESTIMATED REVENUES		10,193,541	9,719,828	10,508,700	11,905,000
APPROPRIATIONS					
101.000	City Commission	36,400	22,092	29,900	32,700
172.000	City Manager	374,200	286,090	375,500	434,300
215.000	City Clerk	165,200	114,030	143,500	164,500
235.000	Central Purchasing	77,900	89,700	102,800	82,600
253.000	City Treasurer	335,600	273,549	332,800	351,800
257.000	City Assessor	121,600	89,088	118,500	128,300
262.000	Elections	126,300	88,468	132,300	173,200
265.000	Buildings & Grounds	389,800	294,056	377,800	405,200
266.000	City Attorney	145,700	106,856	145,700	154,800
270.000	Personnel	122,700	104,831	125,100	129,600
336.000	Fire Department	936,900	753,262	1,052,400	752,100
345.000	Public Safety Department	3,267,200	2,591,771	3,325,300	3,916,000
371.000	Building Inspection Department	299,100	207,478	288,500	316,500
372.000	Code Enforcement Department	117,500	67,327	86,800	130,900
441.000	Public Works Department	253,000	193,216	252,500	277,400
442.000	Asset Management	102,800	42,840	97,700	143,600
447.000	City Engineer	316,800	221,273	311,100	354,300
448.000	Street Lighting	88,000	59,001	85,000	87,500
651.000	Ambulance	55,900	45,403	54,400	55,500
721.000	Community Development	128,700	94,970	123,200	138,300
728.000	Economic Development	60,000	60,000	60,000	60,000
740.000	Communications	66,000	46,843	72,100	93,600
751.000	Parks/Recreation	934,500	659,714	925,600	1,015,000
752.000	Lighthouse Operations	12,300	800	12,100	12,300
756.000	Recreation Programs	160,800	86,244	140,900	167,000
757.000	Ice Arena Operations	205,700	175,548	202,300	242,200
851.000	Insurance Premiums	112,000	111,399	111,400	115,400
852.000	Employee Benefits	60,000		60,000	61,800
890.000	Extraordinary Expenditures	45,000	32,578	45,000	66,700

DESCRIPTION		22-23 AMENDED BUDGET	22-23 Activity	22-23 PROJECTED BUDGET	23-24 RECOMMENDED BUDGET
905.000	Debt Service	131,300	131,252	131,300	131,400
905.200	Debt Service - Fountain	128,100	128,048	128,200	66,300
965.000	Transfers Out	1,200,423	1,200,423	1,200,500	659,000
TOTAL APPROPRIATIONS		10,577,423	8,378,151	10,650,200	10,919,800
NET OF REVENUES/APPROPRIATIONS - FUND 101		(383,882)	1,341,677.14	(141,500.00)	985,200
BEGINNING FUND BALANCE		3,253,013	3,253,013	3,253,013	3,111,513
ENDING FUND BALANCE		2,869,131	4,594,690	3,111,513	4,096,713

DESCRIPTION		22-23 AMENDED BUDGET	22-23 Activity	22-23 PROJECTED BUDGET	23-24 RECOMMENDED BUDGET
<i>Fund 151 - Cemetery Trust Fund</i>					
ESTIMATED REVENUES					
165	Investment Income	-	1,444	2,000	3,000
169	Other Revenues	-	-	-	-
TOTAL ESTIMATED REVENUES		-	1,444	2,000	3,000
APPROPRIATIONS					
000.000	Other	-	-	-	-
965.000	Transfers Out	-	-	-	-
TOTAL APPROPRIATIONS		-	-	-	-
NET OF REVENUES/APPROPRIATIONS - FUND 209		-	1,444	2,000	3,000
BEGINNING FUND BALANCE		121,709	121,709	121,709	123,709
ENDING FUND BALANCE		121,709	123,152	123,709	126,709

DESCRIPTION		22-23 AMENDED BUDGET	22-23 Activity	22-23 PROJECTED BUDGET	23-24 RECOMMENDED BUDGET
Fund 202 - Major Street Fund					
ESTIMATED REVENUES					
137	State Revenues	1,061,600	511,132	839,000	780,600
165	Investment Income	900	(33,683)	(2,300)	50,000
169	Other Revenues	1,200	0	0	1,434,200
190	Transfers In	0	-	416,000.00	2,452,000.00
TOTAL ESTIMATED REVENUES		1,063,700	477,449	1,252,700	4,716,800
APPROPRIATIONS					
445.000	Public Drains	38,400	20,221	40,600	42,500
449.000	Roads, Streets, Bridges - ACT 51	462,600	155,528	201,800	296,000
450.000	Trunkline Maintenance	19,600	4,087	12,200	12,600
474.000	Traffic Services	43,300	21,689	34,000	43,000
478.000	Winter Maintenance	96,000	41,551	46,600	57,000
485.000	Administration	6,500	6,635	7,200	7,500
900.000	General Capital Outlay	620,000		416,000	4,876,700
965.000	Transfers Out	165,000	165,000	165,000	165,000
TOTAL APPROPRIATIONS		1,451,400	414,711	923,400	5,500,300
NET OF REVENUES/APPROPRIATIONS - FUND 202		(387,700)	62,738	329,300	(783,500)
BEGINNING FUND BALANCE		2,352,401	2,352,401	2,352,401	2,681,701
ENDING FUND BALANCE		1,964,701	2,415,139	2,681,701	1,898,201

DESCRIPTION		22-23 AMENDED BUDGET	22-23 Activity	22-23 PROJECTED BUDGET	23-24 RECOMMENDED BUDGET
Fund 203 - Local Street Fund					
ESTIMATED REVENUES					
110	Federal Revenues	-	-	-	395,000
137	State Revenues	301,300	202,584	301,700	307,800
165	Investment Income	300	12,088	13,000	27,500
169	Other Revenues	-	555	600	600
190	Transfers In	390,000	1,330,000	1,330,000	390,000
TOTAL ESTIMATED REVENUES		691,600	1,545,227	1,645,300	1,120,900
APPROPRIATIONS					
444.000	Sidewalks	-	-	-	0
445.000	Public Drains	32,000	11,966	29,600	31,600
449.000	Roads, Streets, Bridges - ACT 51	848,600	395,366	996,600	1,003,900
474.000	Traffic Services	118,000	101,253	135,400	158,800
478.000	Winter Maintenance	80,800	32,282	34,400	71,400
485.000	Administration	500	444	500	500
900.000	General Capital Outlay	-	822,063	1,000,000	30,100
TOTAL APPROPRIATIONS		1,079,900	1,363,375	2,196,500	1,296,300
NET OF REVENUES/APPROPRIATIONS - FUND 203		(388,300)	181,852	(551,200)	(175,400)
BEGINNING FUND BALANCE		1,072,036	1,072,036	1,072,036	520,836
ENDING FUND BALANCE		683,736	1,253,888	520,836	345,436

DESCRIPTION		22-23 AMENDED BUDGET	22-23 Activity	22-23 PROJECTED BUDGET	23-24 RECOMMENDED BUDGET
Fund 204 - Municipal Street Fund					
ESTIMATED REVENUES					
101	Property Tax	1,917,600	1,872,619	1,896,000	1,996,100
110	Federal Revenues	3,492,000	-	307,600	762,000
137	State Revenues	45,000	28,038	60,000	69,200
165	Investment Income	2,500	74,320	89,300	118,400
169	Other Revenues	-	56,366	57,000	25,000
190	Transfers In	-	-	-	-
TOTAL ESTIMATED REVENUES		5,457,100	2,031,344	2,409,900	2,970,700
APPROPRIATIONS					
444.000	Sidewalks	52,000	50,161	72,000	163,600
445.000	Public Drains	200,000	758	86,500	186,500
449.000	Roads, Streets, Bridges - ACT 51	667,000	39,557	490,000	2,057,000
485.000	Administration	63,000	66,001	66,000	67,000
900.000	General Capital Outlay	30,000	-	-	0
903.191	Water St. Retaining Wall	60,000	-	-	510,000
903.194	Anchors Way Drainage	300,000		50,000	785,500
903.600	Broad Street	-	193,180	523,500	0
965.000	Transfers Out	4,075,000	940,000	1,356,000	2,452,000
TOTAL APPROPRIATIONS		5,447,000	1,289,656	2,644,000	6,221,600
NET OF REVENUES/APPROPRIATIONS - FUND 204		10,100	741,688	(234,100)	(3,250,900)
BEGINNING FUND BALANCE		4,296,374	4,296,374	4,296,374	4,062,274
ENDING FUND BALANCE		4,306,474	5,038,061	4,062,274	811,374

DESCRIPTION		22-23 AMENDED BUDGET	22-23 Activity	22-23 PROJECTED BUDGET	23-24 RECOMMENDED BUDGET
<i>Fund 209 - Cemetery Fund</i>					
ESTIMATED REVENUES					
157	Charges for Services	194,600	201,704	243,000	216,000
165	Investment Income	100	2,987	5,700	6,000
169	Other Revenues		521	600	
190	Transfers In	60,000	60,000	60,000	60,000
TOTAL ESTIMATED REVENUES		254,700	265,213	309,300	282,000
APPROPRIATIONS					
567.000	Cemetery Operatings	257,600	229,913	296,600	275,400
TOTAL APPROPRIATIONS		257,600	229,913	296,600	275,400
NET OF REVENUES/APPROPRIATIONS - FUND 209		(2,900)	35,299	12,700	6,600
BEGINNING FUND BALANCE		248,831	248,831	248,831	261,531
ENDING FUND BALANCE		245,931	284,131	261,531	268,131

DESCRIPTION		22-23 AMENDED BUDGET	22-23 Activity	22-23 PROJECTED BUDGET	23-24 RECOMMENDED BUDGET
<i>Fund 214 - Depot Fund</i>					
ESTIMATED REVENUES					
165	Investment Income	26,800	25,914	31,800	35,300
169	Other Revenues	-	-	-	-
TOTAL ESTIMATED REVENUES		26,800	25,914	31,800	35,300
APPROPRIATIONS					
264.000	Buildings	25,500	6,440	17,300	17,900
TOTAL APPROPRIATIONS		25,500	6,440	17,300	17,900
NET OF REVENUES/APPROPRIATIONS - FUND 214		1,300	19,473	14,500	17,400
BEGINNING FUND BALANCE		221,679	221,679	221,679	236,179
ENDING FUND BALANCE		222,979	241,152	236,179	253,579

DESCRIPTION		22-23 AMENDED BUDGET	22-23 Activity	22-23 PROJECTED BUDGET	23-24 RECOMMENDED BUDGET
<i>Fund 226 - Rubbish Collection Fund</i>					
ESTIMATED REVENUES					
101	Property Tax	1,241,200	1,218,043	1,237,300	1,295,200
137	State Revenues	25,000	14,828	24,900	36,600
157	Charges for Services	-	1,750	1,800	1,800
165	Investment Income	300	11,572	20,000	20,000
169	Other Revenues	-	-	-	-
190	Transfers In	-	-	-	-
TOTAL ESTIMATED REVENUES		1,266,500	1,246,194	1,284,000	1,353,600
APPROPRIATIONS					
521.000	Sanitation/Solid Waste	1,266,500	882,583	1,249,600	1,298,300
TOTAL APPROPRIATIONS		1,266,500	882,583	1,249,600	1,298,300
NET OF REVENUES/APPROPRIATIONS - FUND 226		0	363,611	34,400	55,300.00
BEGINNING FUND BALANCE		369,118	369,118	369,118	403,518
ENDING FUND BALANCE		369,118	732,728	403,518	458,818

DESCRIPTION		22-23 AMENDED BUDGET	22-23 Activity	22-23 PROJECTED BUDGET	23-24 RECOMMENDED BUDGET
<i>Fund 243 - Brownfield Redevelopment Authority Fund</i>					
ESTIMATED REVENUES					
101	Property Tax	-	-	-	-
165	Investment Income	-	308	600	1,200
TOTAL ESTIMATED REVENUES		-	308	600	1,200
APPROPRIATIONS					
728.000	Economic Development	-	-	-	-
TOTAL APPROPRIATIONS		-	-	-	-
NET OF REVENUES/APPROPRIATIONS - FUND 243		-	308	600	1,200
BEGINNING FUND BALANCE		81,594	81,594	81,594	82,194
ENDING FUND BALANCE		81,584	81,575	81,584	83,394

DESCRIPTION		22-23 AMENDED BUDGET	22-23 Activity	22-23 PROJECTED BUDGET	23-24 RECOMMENDED BUDGET
<i>Fund 248 - Downtown Development Authority Fund</i>					
ESTIMATED REVENUES					
101	Property Tax	55,600	51,998	54,000	59,700
165	Investment Income	35	353	700	500
169	Other Revenues	-	-	-	-
TOTAL ESTIMATED REVENUES		55,635	52,351	54,700	60,200
APPROPRIATIONS					
730.000	Downtown Development	55,635	33,764	72,100	55,100
TOTAL APPROPRIATIONS		55,635	33,764	72,100	55,100
NET OF REVENUES/APPROPRIATIONS - FUND 248		-	18,587	(17,400)	5,100
BEGINNING FUND BALANCE		65,624	65,624	65,624	48,224
ENDING FUND BALANCE		65,624	84,211	48,224	53,324

DESCRIPTION		22-23 AMENDED BUDGET	22-23 Activity	22-23 PROJECTED BUDGET	23-24 RECOMMENDED BUDGET
<i>Fund 264 - Law Enforcement Training Fund</i>					
ESTIMATED REVENUES					
165	Investment Income	-	138	200	400
137	State Revenues	-	1,284	1,300	1,300
165	Investment Income	-	-	-	-
137	State Revenues	-	-	-	-
165	Investment Income	-	-	-	-
TOTAL ESTIMATED REVENUES		-	1,422	1,500	1,700
APPROPRIATIONS					
301.000	Police Group	-	866	1,000	1,000
TOTAL APPROPRIATIONS		-	866	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - FUND 265		-	556	500	700
BEGINNING FUND BALANCE		11,235	11,235	11,235	11,735
ENDING FUND BALANCE		11,235	11,791	11,735	12,435

DESCRIPTION		22-23 AMENDED BUDGET	22-23 Activity	22-23 PROJECTED BUDGET	23-24 RECOMMENDED BUDGET
<i>Fund 275 - Band Fund</i>					
ESTIMATED REVENUES					
101	Property Tax	135,100	132,189	132,200	140,600
137	State Revenues	3,700	1,975	2,000	4,900
157	Charges for Services	3,800	-	-	100
165	Investment Income	100	4,262	7,300	7,500
169	Other Revenues	-	-	-	-
TOTAL ESTIMATED REVENUES		142,700	138,425	141,500	153,100
APPROPRIATIONS					
802.000	Municipal Band	136,200	109,470	131,700	127,600
TOTAL APPROPRIATIONS		136,200	109,470	131,700	127,600
NET OF REVENUES/APPROPRIATIONS - FUND 275		6,500	28,956	9,800	25,500
BEGINNING FUND BALANCE		316,991	316,991	316,991	326,791
ENDING FUND BALANCE		323,491	345,947	326,791	352,291

DESCRIPTION		22-23 AMENDED BUDGET	22-23 Activity	22-23 PROJECTED BUDGET	23-24 RECOMMENDED BUDGET
Fund 301 - General Debt Service Fund					
ESTIMATED REVENUES					
101	Property Tax	378,900	371,933	378,400	354,100
137	State Revenues	8,800	8,760	8,800	23,700
165	Investment Income	400	8,098	11,000	15,000
169	Other Revenues	-	-	-	-
TOTAL ESTIMATED REVENUES		388,100	388,791	398,200	392,800
APPROPRIATIONS					
485.000	Administration	15,000	15,000	15,000	15,000
905.000	Debt Service	345,000	344,994	345,100	353,100
905.100	SRF Debt	233,000	231,488	233,000	224,500
TOTAL APPROPRIATIONS		593,000	591,482	593,100	592,600
NET OF REVENUES/APPROPRIATIONS - FUND 301		(204,900)	(202,691)	(194,900)	(199,800)
BEGINNING FUND BALANCE		438,515	438,515	438,515	243,615
ENDING FUND BALANCE		233,615	235,824	243,615	43,815

DESCRIPTION		22-23 AMENDED BUDGET	22-23 Activity	22-23 PROJECTED BUDGET	23-24 RECOMMENDED BUDGET
Fund 401 - Capital Projects Fund					
ESTIMATED REVENUES					
110	Federal Revenues	-	39,955	40,000	-
137	State Revenues	-	-	-	345,000
165	Investment Income	2,000	59,694	82,000	40,000
169	Other Revenues	200,000	173,720	173,700	120,000
172	Other Financing Sources	-	-	-	-
190	Transfers In	890,423	890,423	890,400	349,000
TOTAL ESTIMATED REVENUES		1,092,423	1,163,791	1,186,100	854,000
APPROPRIATIONS					
215.100	Website Redesign	10,000	2,860	3,000	
265.112	Fiber Optic Upgrade	20,000	19,232	20,000	20,000
265.121	Facilities Maintenance Items	540,500	314,287	435,000	570,000
265.140	Public Parking Improvements	250,000	12,336	32,400	530,000
265.800	CC Audio Visual Equipment	75,000			
345.000	Public Safety Department				108,000
345.003	Load Bearing Vests	20,000	20,000	20,000	
345.004	Body Cameras	33,000	39,955	40,000	
345.006	Mako Air Filter Station	90,000			
345.112	Taser Replacement	15,000	14,999	15,000	
345.170	Security Cameras	50,000	35,811	36,000	
441.200	Public Works Facility Pavement	50,000	22,129	22,200	
441.500	Stream Guage	6,000			
447.100	Asset Management Plan	35,000	25,145	35,000	
728.100	Downtown Plan Implementation	200,000	27,400	200,000	200,000
751.000	Parks/Recreation	100,000	7,873	8,000	1,161,000
751.002	Milton Park Improvements				120,000
751.006	Riverview Park Playground Equipment	125,000			150,000
751.011	Kiwanis Park Restroom Project	100,000	44,164	120,000	
751.014	Tiscornia Park Plan	25,000	8,351	25,000	
751.015	Howard Trail Erosion Control		750	800	
751.100	Tiny Tots Park Improvements		24,608	25,000	
751.190	Light up the Bluff Equipment	20,000		19,000	
751.260	Parking Systems	15,000			
751.300	Kiwanis Park Improvements	35,000	3,675	50,000	
751.360	Maids of the Mist Rehabilitation		121,287	142,000	125,000
751.370	Lions Park Erosion Restoration		8,198	8,200	
751.540	Howard Path Bridge Rehabilitation	260,000	15,577	292,000	105,000
751.591	WCF Restroom Facility	690,000	41,807	42,000	648,000
775.000	Marina Activities	50,000	12,230	12,500	

DESCRIPTION	22-23 AMENDED BUDGET	22-23 Activity	22-23 PROJECTED BUDGET	23-24 RECOMMENDED BUDGET
TOTAL APPROPRIATIONS	2,814,500	822,672	1,603,100	3,737,000
NET OF REVENUES/APPROPRIATIONS - FUND 401	(1,722,077)	341,119	(417,000)	(2,883,000)
BEGINNING FUND BALANCE	3,712,640	3,712,640	3,712,640	3,295,640
ENDING FUND BALANCE	1,990,563	4,053,759	3,295,640	412,640

DESCRIPTION		22-23 AMENDED BUDGET	22-23 Activity	22-23 PROJECTED BUDGET	23-24 RECOMMENDED BUDGET
Fund 450 - CSO Separation Project Fund					
ESTIMATED REVENUES					
165	Investment Income	-	22	-	-
169	Other Revenues	-	-	-	-
172	Other Financing Sources	-	-	-	-
190	Transfers In	792,500	-	1,334,000	816,000
TOTAL ESTIMATED REVENUES		792,500	22	1,334,000	816,000
APPROPRIATIONS					
527.300	CSO Monitoring and Compliance	94,000	64,294	69,900	16,000
527.400	I&I Removal Project	600,000	740,106	835,000	-
527.500	CSO storage project	125,000	142,166	486,700	800,000
965.000	Transfers Out	-	-	-	-
TOTAL APPROPRIATIONS		819,000	946,566	1,391,600	816,000
NET OF REVENUES/APPROPRIATIONS - FUND 450		(26,500)	(946,543)	(57,600)	-
BEGINNING FUND BALANCE		554,762	554,762	554,762	497,162
ENDING FUND BALANCE		528,262	(391,781)	497,162	497,162

DESCRIPTION		22-23 AMENDED BUDGET	22-23 Activity	22-23 PROJECTED BUDGET	23-24 RECOMMENDED BUDGET
<i>Fund 485 - Lighthouse Capital Improvement Fund</i>					
ESTIMATED REVENUES					
165	Investment Income	-	2,319	5,400	-
169	Other Revenues	-	350	300	-
190	Transfers In	-	25,000	25,000	25,000
TOTAL ESTIMATED REVENUES		-	27,669	30,700	25,000
APPROPRIATIONS					
265.000	Buildings & Grounds	-	-	-	-
965.000	Transfers Out	-	-	-	-
TOTAL APPROPRIATIONS		-	-	-	-
NET OF REVENUES/APPROPRIATIONS - FUND 485		-	27,669	30,700	25,000
BEGINNING FUND BALANCE		185,077	185,077	185,077	215,777
ENDING FUND BALANCE		185,077	212,747	215,777	240,777

DESCRIPTION		22-23 AMENDED BUDGET	22-23 Activity	22-23 PROJECTED BUDGET	23-24 RECOMMENDED BUDGET
Fund 590 - Sewer Fund					
ESTIMATED REVENUES					
105	Special Assessments	10,000	(9,502)	(9,500)	
157	Charges for Services	2,282,400	1,716,826	2,278,000	2,599,400
161	Fines and Forfeits	75,000	77,955	75,000	75,000
165	Investment Income	7,500	84,619	110,700	155,000
169	Other Revenues		1,500	1,500	1,500
172	Transfers In	14,400		14,400	
TOTAL ESTIMATED REVENUES		2,389,300	1,871,398	2,470,100	2,830,900
APPROPRIATIONS					
527.000	Sewer System	1,664,500	1,103,019	1,386,400	1,488,000
527.100	Sewer Rehabilitation Project CIPP	0	0	0	300,000
527.200	Sewer Clean and Televiser Project	117,000	0	30,000	115,000
900.000	General Capital Outlay	0	0	87,600	955,800
904.930	Harrison Sewer Replacement	21,600	0	0	61,000
904.940	ALCO Lift Station Renovation	220,000	0	40,000	500,000
904.941	North Pier Lift Station Replacement	125,000	0	20,000	350,000
904.942	Hawthorne Lift Station Rehab	0	0	0	15,000
905.000	Debt Service	556,000	526,335	556,000	523,800
965.000	Transfers Out	1,999,500	0	2,613,000	816,000
TOTAL APPROPRIATIONS		4,703,600	1,629,354	4,733,000	5,124,600
NET OF REVENUES/APPROPRIATIONS - FUND 590		(2,314,300)	242,044	(2,262,900)	(2,293,700)
BEGINNING FUND BALANCE		19,746,522	19,746,522	19,746,522	17,483,622
ENDING FUND BALANCE		17,432,222	19,988,565	17,483,622	15,189,922

DESCRIPTION		22-23 AMENDED BUDGET	22-23 Activity	22-23 PROJECTED BUDGET	23-24 RECOMMENDED BUDGET
Fund 591 - Water Fund					
ESTIMATED REVENUES					
137	State Revenues	2,350,000	-	-	7,921,300
157	Charges for Services	6,326,400	5,249,351	6,405,500	6,617,700
161	Fines and Forfeits	85,800	97,423	95,500	95,500
165	Investment Income	6,000	102,425	160,000	272,000
169	Other Revenues	12,000	4,430	5,000	4,500
110	Federal Revenues	-	-	-	0
137	State Revenues	-	-	-	0
172	Other Financing Sources	-	-	-	0
TOTAL ESTIMATED REVENUES		8,780,200	5,453,629	6,666,000	14,911,000
APPROPRIATIONS					
530.000	Water Treatment Plant	2,015,100	1,615,885	2,056,200	2,031,400
536.000	Water Distribution System	1,814,600	1,120,167	1,547,100	1,756,700
540.000	Water Administration	1,164,400	1,074,964	1,104,400	1,161,900
900.000	General Capital Outlay	2,350,000	280,930.87	328,400.00	7,921,300
905.000	Debt Service	1,501,500	1,520,714	1,521,000	1,417,300
965.000	Transfers Out	-	-	-	-
TOTAL APPROPRIATIONS		8,845,600	5,612,661	6,557,100	14,288,600
NET OF REVENUES/APPROPRIATIONS - FUND 591		(65,400)	(159,032)	108,900	622,400
BEGINNING FUND BALANCE		17,941,918	17,941,918	17,941,918	18,050,818
ENDING FUND BALANCE		17,876,518	17,782,886	18,050,818	18,673,218

DESCRIPTION		22-23 AMENDED BUDGET	22-23 Activity	22-23 PROJECTED BUDGET	23-24 RECOMMENDED BUDGET
Fund 592 - Water Fund					
ESTIMATED REVENUES					
105	Special Assessments	0	(4,786)	(4,800)	0
110	Federal Revenues	1,817,000	33,067	34,000	0
137	State Revenues	0	0	0	0
157	Charges for Services	1,041,300	823,117	1,065,500	1,171,300
165	Investment Income	3,000	29,685	52,000	41,000
169	Other Revenues	0	0	0	0
190	Transfers In	0	0	0	0
190	Transfers In	0	0	0	0
TOTAL ESTIMATED REVENUES		2,861,300	881,084	1,146,700	1,212,300
APPROPRIATIONS					
536.000	Water Distribution System	2,176,700	721,836	2,515,200	3,434,300
536.100		0	0	0	0
538.000	Lead Service Replacements	0	0	0	0
900.000	General Capital Outlay	0	0	0	0
905.000	Debt Service	403,700	380,597	403,700	406,000
906.000	LSRP Grant Program	0	0	0	0
965.000	Transfers Out	1,647,400	0	1,799,400	0
TOTAL APPROPRIATIONS		4,227,800	1,102,432	4,718,300	3,840,300
NET OF REVENUES/APPROPRIATIONS - FUND 592		(1,366,500)	(221,348)	(3,571,600)	(2,628,000)
BEGINNING FUND BALANCE		9,331,791	9,331,791	9,331,791	5,760,191
ENDING FUND BALANCE		7,965,291	9,110,443	5,760,191	3,132,191

DESCRIPTION		22-23 AMENDED BUDGET	22-23 Activity	22-23 PROJECTED BUDGET	23-24 RECOMMENDED BUDGET
<i>Fund 661 - Motor Pool Fund</i>					
ESTIMATED REVENUES					
165	Income	1,050,550	781,063	1,062,000	1,108,000
169	Other Revenues	20,000	46,251	48,000	25,000
172	Other Financing Sources	-	-	-	-
TOTAL ESTIMATED REVENUES		1,070,550	827,313	1,110,000	1,133,000
APPROPRIATIONS					
336.000	Fire Department	-	-	-	-
345.000	Public Safety Department	-	240	300	110,000
441.000	Public Works Department	1,457,700	924,433	1,258,150	1,421,700
905.000	Debt Service	11,200	-	-	-
TOTAL APPROPRIATIONS		1,468,900	924,673	1,258,450	1,531,700
NET OF REVENUES/APPROPRIATIONS - FUND 661		(398,350)	(97,359)	(148,450)	(398,700)
BEGINNING FUND BALANCE		2,555,779	2,555,779	2,555,779	2,407,329
ENDING FUND BALANCE		2,157,429	2,458,420	2,407,329	2,008,629

DESCRIPTION		22-23 AMENDED BUDGET	22-23 Activity	22-23 PROJECTED BUDGET	23-24 RECOMMENDED BUDGET
Fund 677 - Self-Insurance Fund					
ESTIMATED REVENUES					
165	Investment Income	-	(12,912)	(10,000)	15,000
169	Other Revenues	4,635	2,572	3,500	4,800
169	Other Revenues	74,057	72,394	72,500	76,300
169	Other Revenues	196,627	139,403	195,000	202,600
TOTAL ESTIMATED REVENUES		275,319	201,457	261,000	298,700
APPROPRIATIONS					
851.000	Insurance Premiums	5,985	3,149	3,300	6,300
857.000	Unemployment	5,250	-	-	5,300
871.000	Worker's Compensation	140,700	69,268	137,900	147,800
TOTAL APPROPRIATIONS		151,935	72,417	141,200	159,400
NET OF REVENUES/APPROPRIATIONS - FUND 677		123,384	129,040	119,800	139,300
BEGINNING FUND BALANCE		841,569	841,569	841,569	961,369
ENDING FUND BALANCE		964,953	970,609	961,369	1,100,669

DESCRIPTION		22-23 AMENDED BUDGET	22-23 Activity	22-23 PROJECTED BUDGET	23-24 RECOMMENDED BUDGET
Fund 690 - Health Care Fund					
ESTIMATED REVENUES					
165	Investment Income	-	11,045	20,000	30,000
169	Other Revenues	1,655,622	1,536,286	1,732,600	1,699,700
190	Transfers In	-	-	-	-
190	Transfers In	-	-	-	-
TOTAL ESTIMATED REVENUES		1,655,622	1,547,330	1,752,600	1,729,700
APPROPRIATIONS					
851.000	Insurance Premiums	1,786,680	1,443,858	1,727,800	1,812,700
861.000	Retirement Board	-	-	-	-
TOTAL APPROPRIATIONS		1,786,680	1,443,858	1,727,800	1,812,700
NET OF REVENUES/APPROPRIATIONS - FUND 690		(131,058)	103,472	24,800	(83,000)
BEGINNING FUND BALANCE		1,528,348	1,528,348	1,528,348	1,553,148
ENDING FUND BALANCE		1,397,290	1,631,820	1,553,148	1,470,148