

<b>2023 COER Budget - Adopted 12/5/22</b>				
		2022		2023
		Budget	Projected YE	Budget
<b>41000</b>	<b>Taxes</b>			
	41110 General Property Taxes	\$0	\$0	\$0
	41115 Personal Property Tax	\$0	\$0	\$0
<b>41200</b>	<b>Sales &amp; Use</b>			
	41210 Public Accommodation Tax	\$52,000	\$61,948	\$52,000
	41223 Premier Area Resort Tax	\$150,000	\$202,451	\$150,000
<b>41300</b>	<b>Payments in Lieu of Taxes</b>			
	41310 PILOT - Light & Water	\$135,000	\$184,713	\$135,000
	41320 PILOT - Tax Exempt Organization	\$40,000	\$38,473	\$40,000
<b>41800</b>	<b>Interest &amp; Penalties on Taxes</b>	\$25	\$18	\$25
<b>41900</b>	<b>Other Taxes</b>			
<b>42000</b>	<b>Special Assessments</b>	\$102,200	\$102,000	\$300
<b>43200</b>	<b>Federal Grants</b>			
	43271 Community Develop. Block Grant			
	43300 Other Federal Payments	\$0	\$83,316	\$0
<b>43400</b>	<b>State Shared Taxes</b>			
	43410 Shared Revenue	\$23,738	\$86,870	\$80,485
	43420 Fire Insurance Tax	\$7,000	\$7,430	\$7,000
<b>43500</b>	<b>State Grants</b>			
	43520 Public Safety			
	43521 Law Enforcement Improvement	\$1,120	\$480	\$960
	43528 Emergency Gov't Planning			
<b>43530</b>	<b>Transportation</b>			
	43531 General Transportation Aids	\$246,000	\$214,900	\$246,000
	43534 Local Road Improvement Program	\$0	\$757,122	\$7,200
<b>43700</b>	<b>Grants for County &amp; Local Gov't</b>			
	43790 NORDEG	\$0	\$2,689	\$0
<b>44000</b>	<b>Licenses &amp; Permits</b>			
	44110 Cable Franchise Fee	\$19,000	\$14,887	\$19,000
	44120 Liquor Licenses	\$11,750	\$11,750	\$11,000
	44130 Operator Licenses	\$2,000	\$2,000	\$2,000
	44140 Cigarette Licenses	\$1,000	\$1,200	\$1,100
	44150 Direct Sale Permits	\$300	\$300	\$300
	44160 Sanitary Hauler Permit	\$150	\$150	\$150
	44170 Taxi License	\$55	\$45	\$55
	44180 Picnic License	\$0	\$510	\$500
	44190 Fireworks Permits	\$100	\$100	\$100
	44200 Pet Licenses	\$350	\$282	\$300
	44400 Zoning Permits	\$2,625	\$6,135	\$2,500
	44900 Tax Exempt Parcel Fees		\$450	\$0
<b>45000</b>	<b>Fines, Forfeits &amp; Penalties</b>			
	45100 Law & Ordinance Violations	\$6,800	\$6,064	\$6,800
<b>46000</b>	<b>Public Charges for Services</b>			
	46100 General Government		\$350	\$350
	46200 Public Safety			
	46210 Law Enforcement Fees		\$480	\$250
	46300 Transportation			
	46310 Street Maintenance	\$6,000	\$4,086	\$4,000
	46400 Sanitation & Utilities			
	46420 Garbage Collection		\$900	\$106,133
	46700 Culture, Recreation & Edu.			
	46720 Park - Rental Fees	\$300	\$150	\$300
	46750 Swim Lessons	\$0	\$765	\$600
<b>47400</b>	<b>Intergovernmental Charges for Services</b>	\$50,000	\$50,000	\$50,000
<b>48000</b>	<b>Miscellaneous Revenue</b>			
	48110 Interest Income	\$2,000	\$1,000	\$1,000
	48200 Rent	\$27,456	\$27,456	\$27,456

	48301 Sale of LE Equipment & Property	\$10,000	\$0	\$0
	48303 Sale of DPW Equipt & Property	\$0	\$19,538	\$0
	48309 Sale of Other Equipment & Property	\$0	\$0	\$0
	48440 Insurance Recoveries - Other	\$0	\$0	\$0
	48500 Donations - Private Orgs & Ind.	\$2,000	\$0	\$0
	48900 Other Misc. Revenue	\$6,000	\$11,700	\$6,000
	48910 RLF - Housing Grant Payments	\$0	\$0	\$0
<b>49000</b>	<b>Other Financing Sources</b>			
	49100 Proceeds from Long Term Debt	\$0	\$0	
	49200 Transfers from Golf Course	\$70,000	\$70,000	\$70,000
	49300 Transfers from Light & Water	\$35,000	\$35,000	\$35,000
	<b>TOTAL REVENUE</b>	<b>\$1,009,969</b>	<b>\$2,007,708</b>	<b>\$1,063,864</b>
	<b>Conservation &amp; Development</b>			
	<b>***Other Conservation</b>			
51210	Postage	\$0	\$3	\$0
51261	Conservation Expense	\$0	\$7,528	\$0
51262	Room Tax	\$46,800	\$83,618	\$46,800
51265	Water & Ground Testing	\$1,000	\$1,490	\$1,500
51260	Weed & Nuisance Control	\$3,000	\$2,317	\$3,000
	<b>***Zoning</b>			
51000	Wages & Salaries	\$37,500	\$36,431	\$40,500
51005	Payroll Taxes	\$2,869	\$2,721	\$3,099
51015	Employee Benefit - WRS	\$2,438	\$2,251	\$2,754
51020	Employee Benefit - Health Ins.	\$7,662	\$5,859	\$6,760
51030	Employee Benefit - Life Ins.	\$86	\$59	\$108
51150	Training Expense	\$250	\$200	\$250
51160	Office Supplies	\$0	\$47	\$100
51165	Operating Supplies	\$0	\$5	\$0
51190	Technology & Software	\$0	\$3,546	\$2,000
51200	Telephone Expense	\$1,027	\$140	\$240
51210	Postage	\$0	\$30	\$100
51230	Uniform Expense	\$0	\$58	\$250
51270	Printing Expense	\$0	\$14	\$25
51275	Publishing & Recording	\$1,274	\$1,429	\$1,500
	<b>Culture, Rec &amp; Education</b>			
	<b>***Beach</b>			
51000	Wages & Salaries	\$11,000	\$11,859	\$12,600
51005	Payroll Taxes	\$842	\$907	\$1,000
51040	Employment Work Permit	\$0	\$10	\$10
51125	Building Maintenance	\$500	\$70	\$500
51150	Training Expense	\$700	\$275	\$700
51165	Operating Supplies	\$1,000	\$576	\$1,000
51200	Telephone Expense	\$120	\$32	\$120
51245	Utilities	\$1,000	\$1,159	\$1,100
51250	Janitorial Services & Supplies	\$3,000	\$4,866	\$5,000
51255	Refuse & Garbage Collection	\$600	\$408	\$600
51275	Publishing & Recording	\$120	\$323	\$300
	<b>***Depot</b>			
51125	Building Maintenance	\$3,000	\$240	\$1,000
51180	Shop Supplies	\$0	\$3	\$0
51245	Utilities	\$5,500	\$4,961	\$5,500
51250	Janitorial Services & Supplies	\$10,000	\$10,466	\$10,000
	<b>***Library</b>			
51090	Library Support	\$50,340	\$50,339	\$52,857
	<b>***Parks</b>			
51000	Wages & Salaries	\$0	\$30,625	\$32,989
51005	Payroll Taxes	\$0	\$2,142	\$2,524
51015	Employee Benefit - WRS	\$0	\$1,892	\$2,243
51020	Employee Benefit - Health Ins.	\$0	\$3,905	\$6,760
51030	Employee Benefit - Life Ins.	\$0	\$51	\$50
51035	Employee Benefit - Fitness	\$180	\$180	\$180
51045	Employment Screenings	\$0	\$56	\$60
51110	Ice Rink Maintenance	\$1,000	\$180	\$1,000

51130	Equipment Maintenance	\$0	\$735	\$900
51135	Vehicle Repairs & Maintenance	\$0	\$69	\$250
51140	Fuel & Oil	\$0	\$233	\$1,500
51165	Operating Supplies	\$3,000	\$833	\$3,000
51200	Telephone Expense	\$0	\$720	\$720
51245	Utilities	\$4,500	\$2,667	\$2,500
51250	Janitorial Services & Supplies	\$10,000	\$10,441	\$10,000
51255	Refuse & Garbage Collection	\$3,000	\$212	\$3,000
	<b>***Recreation Programs &amp; Events</b>			
51100	Recreation Programs & Events	\$7,500	\$19,500	\$400
	<b>Financial Administration</b>			
	<b>***Treasurer</b>			
51000	Wages & Salaries	\$62,830	\$60,823	\$65,972
51005	Payroll Taxes	\$4,806	\$4,291	\$5,047
51015	Employee Benefit - WRS	\$4,084	\$3,757	\$4,486
51020	Employee Benefit - Health Ins.	\$29,825	\$25,776	\$34,948
51030	Employee Benefit - Life Ins.	\$37	\$70	\$65
51050	Professional & Legal Expenses	\$40,000	\$43,000	\$41,500
51055	Contracted & Consulting Service	\$600	\$600	\$0
51150	Training Expense	\$2,500	\$539	\$2,300
51155	Membership Dues & Subscriptions	\$177	\$175	\$350
51160	Office Supplies	\$500	\$1,214	\$2,500
51165	Operating Supplies		\$60	\$250
51190	Technology & Software	\$3,833	\$2,710	\$3,800
51200	Telephone Expense	\$2,053	\$280	\$380
51205	Insurance Expense	\$0	\$0	\$0
51210	Postage	\$200	\$1,158	\$1,200
51275	Publishing & Recording	\$400	\$30	\$280
51280	Equipment Lease & Supplies	\$100	\$452	\$0
	<b>***Assessment of Property</b>			
51060	Property Tax Assessor	\$10,400	\$10,726	\$10,780
51150	Training Expense	\$0	\$45	\$50
51275	Publishing & Recording	\$0	\$652	\$750
	<b>General Administration</b>			
	<b>***City Administrator</b>			
51000	Wages & Salaries	\$37,500	\$29,145	\$40,500
51005	Payroll Taxes	\$2,869	\$2,177	\$3,099
51015	Employee Benefit - WRS	\$2,438	\$1,801	\$2,754
51020	Employee Benefit - Health Ins.	\$7,662	\$4,687	\$6,760
51030	Employee Benefit - Life Ins.	\$86	\$59	\$108
51150	Training Expense	\$2,500	\$1,664	\$2,500
51155	Membership Dues & Subscriptions	\$700	\$113	\$700
51160	Office Supplies	\$0	\$46	\$250
51190	Technology & Software	\$0	\$384	\$500
51200	Telephone Expense	\$1,027	\$140	\$240
51230	Uniform Expense	\$0	\$58	\$250
51270	Printing Expense	\$0	\$14	\$0
	<b>***Clerk</b>			
51000	Wages & Salaries	\$61,800	\$59,979	\$64,890
51005	Payroll Taxes	\$4,728	\$4,457	\$4,964
51015	Employee Benefit - WRS	\$4,017	\$3,706	\$4,413
51020	Employee Benefit - Health Ins.	\$12,348	\$9,373	\$13,520
51030	Employee Benefit - Life Ins.	\$140	\$164	\$172
51055	Contracted & Consulting Services	\$600	\$600	\$0
51150	Training Expense	\$2,500	\$514	\$2,500
51155	Membership Dues & Subscriptions	\$177	\$210	\$325
51160	Office Supplies	\$2,500	\$394	\$1,500
51165	Operating Supplies	\$500	\$40	\$250
51190	Technology & Software	\$1,250	\$4,170	\$2,500
51200	Telephone Expense	\$2,053	\$437	\$600
51210	Postage	\$2,000	\$837	\$1,500
51270	Printing Expense	\$0	\$21	\$0
51275	Publishing & Recording	\$12,000	\$2,234	\$7,600
51280	Equipment Lease & Supplies	\$2,683	\$504	\$650

51320	Background Check - Licensing	\$0	\$959	\$1,200
	<b>***Elections</b>			
51001	Election Wages	\$7,240	\$8,000	\$5,000
51150	Training Expense	\$0	\$800	\$500
51170	Election Supplies	\$2,100	\$869	\$1,600
51210	Postage	\$500	\$236	\$500
51275	Publishing & Recording	\$0	\$421	\$400
	<b>***Mayor</b>			
51000	Wages & Salaries	\$19,800	\$19,800	\$20,600
51005	Payroll Taxes	\$1,515	\$1,515	\$1,576
51015	Employee Benefits - WRS	\$1,287	\$1,287	\$1,401
51030	Employee Benefits - Life Insurance	\$80	\$109	\$120
	<b>General Building</b>			
51125	Building Maintenance	\$18,500	\$18,500	\$18,500
51160	Office Supplies	\$0	\$120	\$250
51190	Technology & Software	\$0	\$3,432	\$2,500
51200	Telephone Expense	\$0	\$1,632	\$1,400
51245	Utilities	\$15,000	\$13,250	\$14,050
51250	Janitorial Services & Supplies	\$11,500	\$6,172	\$11,500
51255	Refuse & Garbage	\$2,400	\$696	\$2,400
	<b>General Government</b>			
	<b>***City Council</b>			
51000	Wages & Salaries	\$24,000	\$24,000	\$24,800
51005	Payroll Taxes	\$1,836	\$1,836	\$1,897
	<b>***Legal</b>			
51050	Professional & Legal Expense	\$11,000	\$5,154	\$6,000
	<b>***Other General Gov't</b>			
51205	Insurance Expense - Law Enforcement	\$9,641	\$25,800	\$26,500
51205	Insurance Expense - Streets	\$28,140	\$29,622	\$30,500
51205	Insurance Expense - Other	\$19,521	\$38,751	\$40,000
	<b>Health &amp; Human Services</b>			
51295	Animal Control	\$0	\$45	\$100
	<b>Public Safety</b>			
	<b>***Ambulance</b>			
51065	Ambulance	\$85,603	\$85,603	\$122,654
	<b>***Fire Protection</b>			
51070	Fire Protection	\$46,500	\$46,936	\$45,471
	<b>***Law Enforcement</b>			
51000	Wages & Salaries	\$462,505	\$451,542	\$502,818
51005	Payroll Taxes	\$37,814	\$30,157	\$38,466
51015	Employee Benefit - WRS	\$57,027	\$48,930	\$50,093
51020	Employee Benefit - Health Ins.	\$167,264	\$101,541	\$166,830
51030	Employee Benefit - Life Ins.	\$453	\$703	\$1,000
51035	Employee Benefit - Fitness	\$600	\$60	\$600
51045	Employment Screenings	\$1,850	\$250	\$2,000
51050	Professional & Legal Expense	\$11,000	\$6,056	\$11,000
51055	Contracted & Consulting Service	\$0	\$648	\$0
51075	Boat Patrol	\$1,000	\$822	\$0
51080	Civil Air Patrol	\$2,500	\$2,500	\$2,500
51125	Building Maintenance		\$2,835	\$2,000
51130	Equipment Maintenance	\$4,000	\$1,349	\$4,000
51135	Vehicle Repairs & Maintenance	\$12,000	\$1,118	\$7,000
51140	Fuel & Oil	\$10,000	\$14,206	\$19,000
51145	Travel Expense	\$1,000	\$976	\$1,000
51150	Training Expense	\$11,500	\$6,949	\$11,500
51155	Membership Dues & Subscriptions	\$1,500	\$155	\$1,000
51160	Office Supplies		\$1,140	\$2,000
51190	Technology & Software	\$1,000	\$0	\$0
51195	Communication Access Service	\$18,000	\$13,258	\$13,000

51200	Telephone Expense	\$11,000	\$12,921	\$13,000
51210	Postage	\$400	\$155	\$400
51215	Investigation Expense	\$2,000	\$1,629	\$3,000
51220	Safety Equipment	\$1,000	\$0	\$1,200
51230	Uniform Expense	\$5,400	\$1,083	\$5,400
51235	Officer Supplies	\$2,600	\$5,027	\$2,600
51240	Firearms & Supplies	\$4,500	\$256	\$4,500
51245	Utilities	\$0	\$3,500	\$3,500
51250	Janitorial Services & Supplies	\$0	\$2,900	\$2,900
51255	Refuse & Garbage	\$0	\$550	\$550
51280	Equipment Lease & Supplies	\$0	\$196	\$1,100
51285	Therapy Dog - Donut	\$1,000	\$678	\$1,000
51290	Community Relations	\$500	\$542	\$1,250
59000	Law Enforcement Misc	\$750	\$0	\$0
	<b>Public Works</b>			
	<b>***Airport</b>			
51085	Airport Support	\$28,000	\$28,000	\$28,000
	<b>***Sanitation</b>			
51255	Refuse & Garbage Collection	\$84,000	\$70,165	\$84,000
51275	Publishing & Recording	\$0	\$90	\$0
	<b>***Sewer</b>			
51120	Sewer Repairs & Maintenance	\$72,205	\$113,156	\$50,000
51165	Operating Supplies	\$0	\$132	\$0
	<b>***Sidewalks</b>			
57343	Sidewalk Repair & Replacement	\$34,000	\$30,056	\$44,200
	<b>***Street Lights</b>			
51245	Utilities	\$50,000	\$43,844	\$50,000
	<b>***Streets</b>			
51000	Wages & Salaries	\$283,576	\$251,000	\$333,793
51005	Payroll Taxes	\$24,410	\$18,485	\$25,535
51015	Employee Benefit - WRS	\$18,432	\$13,658	\$22,698
51020	Employee Benefit - Health Ins.	\$28,119	\$18,746	\$33,800
51030	Employee Benefit - Life Ins.	\$977	\$1,697	\$1,867
51035	Employee Benefit - Fitness	\$150	\$135	\$180
51045	Employment Screenings	\$554	\$495	\$550
51055	Contracted & Consulting Service	\$6,500	\$14,306	\$8,000
51105	Snow Removal Materials	\$45,000	\$9,429	\$45,000
51115	Street Maintenance	\$65,000	\$110,246	\$116,000
51125	Building Maintenance	\$5,500	\$119	\$5,500
51130	Equipment Maintenance	\$50,000	\$19,093	\$50,000
51135	Vehicle Repairs & Maintenance	\$7,000	\$2,396	\$7,000
51140	Fuel & Oil	\$25,000	\$27,390	\$40,000
51150	Training Expense	\$2,000	\$0	\$2,000
51155	Membership Dues & Subscriptions	\$0	\$6	\$10
51160	Office Supplies	\$0	\$198	\$250
51165	Operating Supplies	\$0	\$83	\$100
51175	Street Signs	\$2,500	\$500	\$2,500
51180	Shop Supplies	\$6,000	\$4,871	\$6,000
51185	Tools & Equipment	\$5,000	\$1,366	\$5,000
51190	Technology & Software	\$0	\$0	\$0
51200	Telephone Expense	\$4,000	\$2,515	\$4,000
51205	Insurance Expense	\$0	\$747	\$0
51210	Postage	\$0	\$21	\$25
51220	Safety Equipment	\$0	\$878	\$1,000
51225	Safety Clothing	\$3,500	\$54	\$3,500
51230	Uniform Expense	\$2,500	\$583	\$2,500
51245	Utilities	\$14,000	\$14,195	\$15,000
51250	Janitorial Services & Supplies	\$0	\$92	\$150
51275	Publishing & Recording	\$0	\$286	\$350
	<b>Departmental Outlays</b>			
57620	Parks Outlay	\$5,000	\$800	\$5,000
57410	General Building Outlay	\$6,000	\$0	\$7,500
57210	Law Enforcement Outlay	\$2,410	\$0	\$0

57324	Street Equipment Outlay	\$0	\$0	\$0
57327	Street-Local Outlay	\$0	\$757,122	\$0
	<b>TOTAL EXPENSES</b>	<b>\$2,564,886</b>	<b>\$3,200,095</b>	<b>\$2,865,684</b>