

## General Fund Expense

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<u>Summary</u>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Projected</b>	<b>Budget</b>
<b>Expense</b>					
Compensation	\$32,332,904	\$34,549,335	\$34,549,335	\$33,409,039	\$36,222,307
Fringe Benefits	\$19,495,069	\$20,897,995	\$20,900,495	\$20,105,716	\$21,397,354
Outside Services	\$2,505,282	\$2,998,583	\$3,144,889	\$3,080,757	\$3,808,859
Supplies	\$3,110,201	\$3,001,279	\$3,028,323	\$3,047,503	\$3,194,714
Utilities	\$1,164,402	\$1,191,998	\$1,191,998	\$1,165,000	\$1,350,517
Insurance	\$474,912	\$530,585	\$530,585	\$530,580	\$556,430
Capital Outlay	\$79,585	\$24,800	\$71,800	\$73,180	\$25,000
Debt Service	\$7,596,362	\$7,443,246	\$7,443,246	\$7,443,242	\$7,562,970
Miscellaneous	\$765,637	\$1,039,460	\$1,039,460	\$887,890	\$1,015,268
Transfer Out	\$4,575,120	\$2,974,826	\$6,825,538	\$6,885,109	\$3,256,334
<b>Total Expense</b>	<b>\$72,099,474</b>	<b>\$74,652,107</b>	<b>\$78,725,669</b>	<b>\$76,628,016</b>	<b>\$78,389,753</b>

## General Fund Expense

<u>Detail</u>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Projected</b>	<b>Budget</b>
<b>Compensation</b>					
Full Time	\$26,888,202	\$29,510,663	\$29,510,663	\$27,221,071	\$30,972,754
Part Time	\$862,368	\$1,143,119	\$1,143,119	\$965,746	\$1,117,821
Temporary	\$546,689	\$604,788	\$604,788	\$669,386	\$700,000
Overtime	\$3,545,686	\$2,720,197	\$2,720,197	\$3,996,681	\$2,826,577
Holiday	\$433,382	\$507,748	\$507,748	\$493,135	\$540,559
Allowance	\$56,577	\$62,820	\$62,820	\$63,020	\$64,596
<b>Subtotal</b>	<b>\$32,332,904</b>	<b>\$34,549,335</b>	<b>\$34,549,335</b>	<b>\$33,409,039</b>	<b>\$36,222,307</b>
<b>Fringe Benefits</b>					
Retirement	\$7,419,176	\$7,662,624	\$7,665,124	\$7,447,224	\$7,399,597
FICA	\$1,429,014	\$1,533,866	\$1,533,866	\$1,486,571	\$1,657,082
Beneflex	\$7,687,361	\$8,557,004	\$8,557,004	\$8,030,789	\$9,123,420
Retiree Health	\$2,333,415	\$2,459,670	\$2,459,670	\$2,456,940	\$2,491,660
Worker's Compensation	\$609,605	\$668,287	\$668,287	\$668,080	\$710,120
Unemployment Insurance	\$16,498	\$16,543	\$16,543	\$16,111	\$15,476
<b>Subtotal</b>	<b>\$19,495,069</b>	<b>\$20,897,995</b>	<b>\$20,900,495</b>	<b>\$20,105,716</b>	<b>\$21,397,354</b>
<b>Outside Services</b>					
Professional Development	\$207,192	\$305,133	\$324,133	\$280,880	\$524,531
Business Expense	\$41,004	\$61,899	\$61,899	\$57,634	\$64,021
Dues & Memberships	\$56,176	\$57,522	\$57,522	\$57,617	\$58,120
Repairs and Maintenance	\$280,410	\$342,855	\$342,855	\$350,455	\$383,085
Professional Services	\$982,978	\$1,138,282	\$1,247,132	\$1,251,171	\$1,626,998
Software/Hardware Maintenance	\$517,908	\$614,642	\$633,098	\$631,851	\$679,913
Advertising	\$28,415	\$25,855	\$25,855	\$26,288	\$24,180
Rent	\$145,578	\$171,390	\$171,390	\$170,970	\$167,647
Communications	\$118,230	\$126,499	\$126,499	\$126,840	\$128,830
Postage	\$72,725	\$90,807	\$90,807	\$77,052	\$87,834
Bond Costs	\$54,665	\$63,700	\$63,700	\$50,000	\$63,700
<b>Subtotal</b>	<b>\$2,505,282</b>	<b>\$2,998,583</b>	<b>\$3,144,889</b>	<b>\$3,080,757</b>	<b>\$3,808,859</b>

## General Fund Expense

	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Budget
<b>Supplies</b>					
Office Supplies	\$151,909	\$206,581	\$201,982	\$195,552	\$208,795
Library Books and Materials	\$185,992	\$191,426	\$199,926	\$199,926	\$207,723
Departmental Supplies	\$564,440	\$487,603	\$488,446	\$486,701	\$514,468
Auto Parts	\$571,655	\$492,010	\$492,010	\$492,510	\$513,510
Grounds and Horticultural	\$66,168	\$70,910	\$70,910	\$71,280	\$72,280
Building Supplies	\$208,521	\$110,005	\$127,505	\$127,559	\$128,770
Uniforms	\$247,230	\$286,199	\$290,999	\$300,279	\$307,579
Chemicals	\$15,769	\$29,430	\$29,430	\$29,430	\$36,030
Vehicle Fuel	\$378,356	\$515,020	\$515,020	\$532,170	\$486,529
Winter Treatment Supplies	\$720,160	\$612,095	\$612,095	\$612,095	\$719,030
<b>Subtotal</b>	<b>\$3,110,201</b>	<b>\$3,001,279</b>	<b>\$3,028,323</b>	<b>\$3,047,503</b>	<b>\$3,194,714</b>
<b>Utilities</b>					
Electricity	\$876,155	\$911,020	\$911,020	\$877,210	\$1,052,994
Natural Gas and Propane	\$177,201	\$167,067	\$167,067	\$174,750	\$186,350
Heating Oil and Kerosene	\$5,393	\$6,041	\$6,041	\$6,500	\$6,501
Water and Wastewater	\$105,654	\$107,870	\$107,870	\$106,540	\$104,672
<b>Subtotal</b>	<b>\$1,164,402</b>	<b>\$1,191,998</b>	<b>\$1,191,998</b>	<b>\$1,165,000</b>	<b>\$1,350,517</b>
<b>Insurance</b>					
Insurance Deductible	\$10,109	\$15,000	\$15,000	\$15,000	\$15,000
Property and Auto Insurance	\$156,525	\$165,910	\$165,910	\$165,910	\$174,170
Liability Insurance	\$308,278	\$349,675	\$349,675	\$349,670	\$367,260
<b>Subtotal</b>	<b>\$474,912</b>	<b>\$530,585</b>	<b>\$530,585</b>	<b>\$530,580</b>	<b>\$556,430</b>
<b>Capital Outlay</b>					
Capital Outlay - GL	\$79,585	\$24,800	\$71,800	\$73,180	\$25,000
<b>Subtotal</b>	<b>\$79,585</b>	<b>\$24,800</b>	<b>\$71,800</b>	<b>\$73,180</b>	<b>\$25,000</b>
<b>Debt Service</b>					
Principal	\$5,731,176	\$5,726,772	\$5,726,772	\$5,726,772	\$5,819,770
Interest	\$1,865,186	\$1,716,474	\$1,716,474	\$1,716,470	\$1,743,200
<b>Subtotal</b>	<b>\$7,596,362</b>	<b>\$7,443,246</b>	<b>\$7,443,246</b>	<b>\$7,443,242</b>	<b>\$7,562,970</b>

## General Fund Expense

	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Budget
<b>Miscellaneous</b>					
Special Programs	\$765,637	\$939,460	\$939,460	\$887,890	\$915,268
Contingency	\$0	\$100,000	\$100,000	\$0	\$100,000
<b>Subtotal</b>	<b>\$765,637</b>	<b>\$1,039,460</b>	<b>\$1,039,460</b>	<b>\$887,890</b>	<b>\$1,015,268</b>
<b>Transfer Out</b>					
Transfer Out - Trust	\$3,106,221	\$1,329,281	\$4,438,991	\$4,498,554	\$1,452,191
Transfer Out - Inspection	\$87,300	\$0	\$0	\$0	\$0
Transfer Out - Parking	\$51,221	\$54,295	\$54,295	\$54,295	\$56,643
Transfer Out - Solid Waste	\$1,061,588	\$1,061,500	\$1,061,500	\$1,061,500	\$1,161,500
Transfer Out - Gen Cap Proj	\$268,790	\$529,750	\$1,270,752	\$1,270,760	\$586,000
<b>Subtotal</b>	<b>\$4,575,120</b>	<b>\$2,974,826</b>	<b>\$6,825,538</b>	<b>\$6,885,109</b>	<b>\$3,256,334</b>
<b>Total Expense</b>	<b>\$72,099,474</b>	<b>\$74,652,107</b>	<b>\$78,725,669</b>	<b>\$76,628,016</b>	<b>\$78,389,753</b>

## General Fund Expense

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Ratio of Expense Detail

Compensation	\$36,222,307	46.2%
Fringe Benefits	\$21,397,354	27.3%
Debt Service	\$7,562,970	9.6%
Outside Services	\$3,808,859	4.9%
Transfer Out	\$3,256,334	4.2%
Supplies	\$3,194,714	4.1%
Utilities	\$1,350,517	1.7%
Miscellaneous	\$1,015,268	1.3%
Insurance	\$556,430	0.7%
Capital Outlay	\$25,000	0.0%
<b>Total</b>	<b>\$78,389,753</b>	<b>100.0%</b>