

CITY OF FALCON HEIGHTS
City Council Special Budget Workshop #1
City Hall
2077 West Larpenteur Avenue

AGENDA
August 23, 2023
7:30 P.M.

- A. CALL TO ORDER:
- B. ROLL CALL: GUSTAFSON___ LEEHY___
 MEYER ___ WASSENBERG___ WEHYEE___
- STAFF PRESENT: LINEHAN___
- C. POLICY ITEMS:
 1. 2024 Proposed Budget
 a. Special Revenue
- D. ADJOURNMENT:

DISCLAIMER: City Council Workshops are held monthly as an opportunity for Council Members to discuss policy topics in greater detail prior to a formal meeting where a public hearing may be held and/or action may be taken. Members of the public that would like to make a comment or ask questions about an item on the agenda for an upcoming workshop should send them to mail@falconheights.org prior to the meeting. Alternatively, time is regularly allotted for public comment during Regular City Council Meetings (typically 2nd and 4th Wednesdays) during the Community Forum.



REQUEST FOR CITY COUNCIL ACTION

Meeting Date	August 23, 2023
Agenda Item	Policy D1
Attachment	Budget Worksheets
Submitted By	Jack Linehan, City Administrator

Item	Proposed 2024 Budget: Special Revenues Fund
Description	<p>Staff will present the preliminary proposed 2024 budget for the Special Revenue Funds. We will discuss and review the highlights of each fund.</p> <p>We are still waiting for additional information to complete revenue estimates for the General Fund.</p> <p>The funds discussed will be as follows:</p> <p>1. <u>Special Revenue Funds</u> The Government Accounting Standards Board (GASB) issued Statement No.54 in 2011, to clarify the definition of special revenue funds, as there was some ambiguity before. From the Statement: "Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects."</p> <p>Special Revenue Accounts that will be discussed include:</p> <ul style="list-style-type: none"> • 201 – Park Programs • 202 – Charitable Gambling • 203 – Community Garden • 204 – Water • 206 – Recycling • 208 – Community & Economic Development • 209 – Street Lighting • 210 – Community Inclusion
Budget Impact	N/A
Attachment(s)	<ul style="list-style-type: none"> • Special Revenue Budget Sheets
Action(s) Requested	No action required at this time.

PARK PROGRAMS (201)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024		
REVENUES:								
<i>INTERGOVERNMENTAL</i>								
33610	GRANTS	0	0	0	0	0		
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0		
<i>CHARGES FOR SERVICES</i>								
34310	RECREATION FEES	5,449	10,269	9,000	12,000	12,000	New breathwork, exercise classes	
34340	NON-RESIDENT FEES	0	0	0				
	TOTAL CHARGES FOR SERVICES	5,449	10,269	9,000	12,000	12,000		
<i>MISCELLANEOUS</i>								
36211	INTEREST ON INVESTMENTS	412	688	150	2,000	1,500		
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(237)	(749)	0	0	0		
36232	CONTRIBUTIONS - SCHOLARSHIP	19	0	0	0	0		
36233	CONTRIBUTIONS - FRIENDS OF REC SPORT PROG	5	0	0	0	0		
36235	CONTRIBUTIONS LUTHERAN CHURCH REC ON GO	0	0	0	0	0		
36236	CONTRIBUTION - PROGRAM SUPPORT	0	0	0	0	0		
34350	CONTRIBUTION - 5 K RUN	0	0	0	0	0		
36400	MISCELLANEOUS	0	0	0	0	0		
	TOTAL MISCELLANEOUS	199	(61)	150	2,000	1,500		
201	TOTAL REVENUES	5,648	10,208	9,150	14,000	13,500		
<i>OTHER FINANCING SOURCES</i>								
39200	TRANSFERS	26,000	26,000	26,000	26,000	26,000		
	TOTAL OTHER FINANCING SOURCES	26,000	26,000	26,000	26,000	26,000		
	TOTAL REVENUES & OTHER FINANCING SOURCES	31,648	36,208	35,150	40,000	39,500		
EXPENDITURES:								
<i>COMPENSATION</i>								
60100	REGULAR SALARIES	11,935	17,113	16,500	17,000	20,500		
60520	PART-TIME EMPLOYEES	0	0	0	0	0		
60530	SEASONAL EMPLOYEES	3,393	3,932	8,100	4,000	8,100		
64011	PERA CONTRIBUTIONS	845	1,199	1,230	1,300	1,550		
64012	FICA CONTRIBUTIONS	1,173	1,609	1,750	1,830	2,200		
64031	HOSPITALIZATION	0	(5)	900	100	800		
64032	DENTAL	0	0	120	0	0		
64033	LONG-TERM DISABILITY	22	26	30	50	50		
64034	LIFE INSURANCE	20	30	30	47	50		
	TOTAL COMPENSATION	17,388	23,904	28,660	24,327	33,250		
<i>MATERIALS & SUPPLIES</i>								
70100	SUPPLIES	356	0	600	500	600		
70300	RECREATION SUPPLIES	0	0	550	550	550		
70440	PRINT & PUBLISHING & ADVERTISING	0	0	500	100	500		
73000	RECREATION EQUIPMENT	0	0	1,000	400	1,000	Soccer nets in '23	
	TOTAL MATERIALS & SUPPLIES	356	0	2,650	1,550	2,650		
<i>OTHER SERVICES & CHARGES</i>								
80310	AUDIT	722	758	800	710	800		
86010	MILEAGE	17	0	100	50	100		
86100	CONFERENCES / EDUCATION/BACKGROUND CKS	75	0	400	200	400		
87500	RENTAL OF EQUIP/FACILITIES OPEN GYM	0	0	0	0	0		
87700	INSTRUCTOR - SPECIALTY	3,021	5,932	5,500	11,000	10,000		
88000	INSURANCE & BONDS	0	0	0	0	0		
88500	PAYPAL EXPENSES	0	0	0	0	0		
88600	RECREATION - SCHOLARSHIP	0	0	0	0	0		
88700	TARGET GRANT EXPS	0	0	0	0	0		
89000	MISCELLANEOUS	0	0	0	0	0		
	TOTAL OTHER SERVICES & CHARGES	3,835	6,690	6,800	11,960	11,300		
-201	TOTAL EXPENDITURES	21,579	30,595	38,110	37,837	47,200		
	FUND BALANCE - JANUARY 1	42,035	52,104	57,717	57,717	59,880		
	CHANGE IN FUND BALANCE	10,069	5,614	(2,960)	2,163	(7,700)		
	FUND BALANCE - DECEMBER 31	52,104	57,717	54,757	59,880	52,180		

CHARITABLE GAMBLING (202)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
	<i>MISCELLANEOUS</i>					
36200	3% TAX	0	0	0	0	0
36211	INTEREST ON INVESTMENTS	10	19	10	25	0
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(8)	(22)	0	0	0
36222	10% REQUIREMENT	0		0	0	0
36400	MISCELLANEOUS	0		0	0	0
	<i>TOTAL MISCELLANEOUS</i>	2	(3)	10	25	0
202	<i>TOTAL REVENUES</i>	2	(3)	10	25	0
	<i>OTHER FINANCING SOURCES</i>					
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	0	0	0	0
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	2	(3)	10	25	0
EXPENDITURES:						
	<i>MATERIALS & SUPPLIES</i>					
70100	SUPPLIES	0	0	0	0	0
	<i>TOTAL MATERIALS & SUPPLIES</i>	0	0	0	0	0
	<i>OTHER SERVICES & CHARGES</i>					
80310	AUDIT	0	0	0	0	0
81900	OTHER PROFESSIONAL SERVICES	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
89100	MISC - 3% EXPENSES	592	0	0	0	0
89200	MISC - 10% EXPENSES	0	0	1,000	1,704	0 To close fund
	<i>TOTAL OTHER SERVICES & CHARGES</i>	592	0	1,000	1,704	0
-202	<i>TOTAL EXPENDITURES</i>	592	0	1,000	1,704	0
	FUND BALANCE - JANUARY 1	2,272	1,682	1,679	1,679	0
	CHANGE IN FUND BALANCE	(590)	(3)	(990)	(1,679)	0
	FUND BALANCE - DECEMBER 31	1,682	1,679	689	0	0

COMMUNITY GARDEN (203)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024	
REVENUES:							
<i>CHARGES FOR SERVICES</i>							
34500	COMMUNITY GARDEN PLOT FEE	925	975	950	950	950	38 plots
	<i>TOTAL CHARGES FOR SERVICES</i>	925	975	950	950	950	
<i>MISCELLANEOUS</i>							
36211	INTEREST ON INVESTMENTS	38	56	40	150	150	
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(18)	(64)	0	0	0	
36300	DONATION - COMMUNITY GARDEN	0	0	0	0	0	
36400	MISCELLANEOUS	0	0	0	0	0	
	<i>TOTAL MISCELLANEOUS</i>	20	(9)	40	150	150	
203	<i>TOTAL REVENUES</i>	945	966	990	1,100	1,100	
<i>OTHER FINANCING SOURCES</i>							
39200	TRANSFERS	0	0	0	0	0	
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	0	0	0	0	
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	945	966	990	1,100	1,100	
EXPENDITURES:							
<i>MATERIALS & SUPPLIES</i>							
70100	SUPPLIES	2,045	51	1,000	200	1,000	
	<i>TOTAL MATERIALS & SUPPLIES</i>	2,045	51	1,000	200	1,000	
<i>OTHER SERVICES & CHARGES</i>							
80310	AUDIT	0	0	0	0	0	
81900	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	
89000	MISCELLANEOUS	693	0	0	0	0	
	<i>TOTAL OTHER SERVICES & CHARGES</i>	693	0	0	0	0	
-203	<i>TOTAL EXPENDITURES</i>	2,738	51	1,000	200	1,000	
	FUND BALANCE - JANUARY 1	5,816	4,023	4,939	4,939	5,839	
	CHANGE IN FUND BALANCE	(1,793)	916	(10)	900	100	
	FUND BALANCE - DECEMBER 31	4,023	4,939	4,929	5,839	5,939	

WATER (204)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
INTERGOVERNMENTAL						
33611	ST PAUL WATER UTILITY	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
CHARGES FOR SERVICES						
34180	WATER CHARGES	38,970	40,888	36,000	38,000	38,000
	TOTAL CHARGES FOR SERVICES	38,970	40,888	36,000	38,000	38,000
MISCELLANEOUS						
36211	INTEREST ON INVESTMENTS	1,714	2,711	1,000	6,000	6,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(1,015)	(3,247)	0		
	TOTAL MISCELLANEOUS	699	(536)	1,000	6,000	6,000
204	TOTAL REVENUES	39,670	40,352	37,000	44,000	44,000
EXPENDITURES:						
COMPENSATION						
60100	REGULAR SALARIES	7,212	7,428	8,000	8,000	8,100
64011	PERA CONTRIBUTIONS	541	557	600	600	620
64012	FICA CONTRIBUTIONS	491	510	650	650	630
64031	HOSPITALIZATION	2,380	2,504	3,600	2,600	2,950
64032	DENTAL	97	82	130	100	130
64033	LONG-TERM DISABILITY	26	18	36	25	35
64034	LIFE INSURANCE	31	27	36	25	35
	TOTAL COMPENSATION	10,778	11,127	13,052	12,000	12,500
OTHER SERVICES & CHARGES						
80310	AUDIT	722	758	800	710	800
86100	CONFERENCE & EDUCATION	23	0	0	0	0
87090	REPAIR EQUIPMENT	606	0	4,000	1,000	1,000
87120	REPAIRS & MAINTENANCE	0	250	300	250	300
88500	BILLING FEES	804	836	800	850	900
89000	MISCELLANEOUS	0	0	100	0	100
89070	HYDRANT MARKERS	0	182	200	200	400
	TOTAL OTHER SERVICES & CHARGES	2,155	2,026	6,200	3,010	3,500
CAPITAL OUTLAY						
94700	INFRASTRUCTURE IMPROVEMENTS	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
-204	TOTAL EXPENDITURES	12,932	13,152	19,252	15,010	16,000
OTHER FINANCING USES						
97000	TRANSFERS	0	0	0	0	275,000
	TOTAL OTHER FINANCING USES	0	0	0	0	275,000
	TOTAL EXPENDITURES AND OTHER FINANCING USES	12,932	13,152	19,252	15,010	291,000
	FUND BALANCE - JANUARY 1	201,873	228,610	255,810	255,810	284,800
	CHANGE IN FUND BALANCE	26,737	27,199	17,748	28,990	(247,000)
	FUND BALANCE - DECEMBER 31	228,610	255,810	273,558	284,800	37,800

Tx to Parks capital

RECYCLING (206)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024	
REVENUES:							
<i>INTERGOVERNMENTAL</i>							
33610	COUNTY GRANT - RECYCLING	15,737	15,742	16,000	15,661	16,000	
33611	COUNTY GRANT - BULKY ITEM RECYCLING	0	0	0	0	0	
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>15,737</u>	<u>15,742</u>	<u>16,000</u>	<u>15,661</u>	<u>16,000</u>	
<i>CHARGES FOR SERVICES</i>							
34180	SOLID WASTE FEE	83,287	83,577	100,780	101,000	114,000	12.75 to 14.25 per qtr
34181	SOLID WASTE PENALTY	0	0	0	0	0	\$1.50 increase per qtr
34182	SALE OF RECYCLING/COMPOST BINS	0	0	0	0	0	11.8% increase
34183	COMPOST BINS	0	0	0	0	0	
	<i>TOTAL CHARGES FOR SERVICES</i>	<u>83,287</u>	<u>83,577</u>	<u>100,780</u>	<u>101,000</u>	<u>114,000</u>	
<i>MISCELLANEOUS</i>							
36211	INTEREST ON INVESTMENTS	799	1,024	400	2,200	2,000	
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(468)	(1,232)	0	0	0	
	<i>TOTAL MISCELLANEOUS</i>	<u>331</u>	<u>(208)</u>	<u>400</u>	<u>2,200</u>	<u>2,000</u>	
206	<i>TOTAL REVENUES</i>	<u>99,354</u>	<u>99,111</u>	<u>117,180</u>	<u>118,861</u>	<u>132,000</u>	
EXPENDITURES:							
<i>COMPENSATION</i>							
60100	REGULAR SALARIES	13,503	11,349	14,800	11,000	15,600	
64011	PERA CONTRIBUTIONS	982	513	1,100	715	1,200	
64012	FICA CONTRIBUTIONS	1,023	868	1,130	900	1,250	
64031	HOSPITALIZATION	1,538	706	1,100	660	1,700	
64032	DENTAL	58	50	160	60	60	
64033	LONG-TERM DISABILITY	27	15	36	25	30	
64034	LIFE INSURANCE	20	16	40	25	30	
	<i>TOTAL COMPENSATION</i>	<u>17,151</u>	<u>13,517</u>	<u>18,366</u>	<u>13,385</u>	<u>19,870</u>	
<i>MATERIALS & SUPPLIES</i>							
70100	SUPPLIES	0	0	300	0	10,000	Recycling containers in community park and curtis park
70420	NEWSLETTERS	0	124	300	550	550	
70500	POSTAGE	0	0	300	200	300	
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>0</u>	<u>124</u>	<u>900</u>	<u>750</u>	<u>10,850</u>	
<i>OTHER SERVICES & CHARGES</i>							
80310	AUDIT	722	758	800	710	800	
82030	RECYCLING CONTRACT	83,537	89,505	95,000	101,400	113,000	11% INCREASE
82035	BULKY WASTE STUDY	0	0	0	0	0	
82040	BULKY ITEM RECYCLING	0	0	0	0	0	
86010	MILEAGE	0	0	0	0	0	
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	0	0	0	0	
88000	INSURANCE & BONDS	0	0	0	0	0	
88500	BILLING FEES	735	778	750	800	900	
89000	MISCELLANEOUS	154	128	0	0	150	
89010	CLEAN-UP DAY & MULCH ACTIVITIES	400	400	2,000	2,000	2,500	
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>85,548</u>	<u>91,569</u>	<u>98,550</u>	<u>104,910</u>	<u>117,350</u>	
-206	<i>TOTAL EXPENDITURES</i>	<u>102,699</u>	<u>105,210</u>	<u>117,816</u>	<u>119,045</u>	<u>148,070</u>	
	FUND BALANCE - JANUARY 1	110,487	107,142	101,043	101,043	100,859	
	CHANGE IN FUND BALANCE	(3,345)	(6,099)	(636)	(184)	(16,070)	
	FUND BALANCE - DECEMBER 31	<u>107,142</u>	<u>101,043</u>	<u>100,407</u>	<u>100,859</u>	<u>84,789</u>	

COMMUNITY/ECONOMIC DEVELOPMENT (208)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
INTERGOVERNMENTAL						
33610	CITY WIDE RESILIENCY GRANT	0	0	0	0	0
	TOTAL GOVERNMENTAL	0	0	0	0	0
MISCELLANEOUS						
36211	INTEREST ON INVESTMENTS	171	230	120	300	250
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(96)	(264)	0	0	0
36220	RENTS & ROYALTIES	3,790	0	1,895	2,092	2,092
36400	MISCELLANEOUS	0	0	0	0	0
36410	CONDUIT DEBT	0	0	0	0	0
	TOTAL MISCELLANEOUS	3,864	(34)	2,015	2,392	2,342
208	TOTAL REVENUES	3,864	(34)	2,015	2,392	2,342
OTHER FINANCING SOURCES						
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	3,864	(34)	2,015	2,392	2,342
EXPENDITURES:						
COMPENSATION						
60100	REGULAR SALARIES	0	0	0	0	0
64011	PERA CONTRIBUTIONS	0	0	0	0	0
64012	FICA CONTRIBUTIONS	0	0	0	0	0
64031	HOSPITALIZATION	0	0	0	0	0
64032	DENTAL	0	0	0	0	0
64033	LONG-TERM DISABILITY	0	0	0	0	0
64034	LIFE INSURANCE	0	0	0	0	0
	TOTAL COMPENSATION	0	0	0	0	0
OTHER SERVICES & CHARGES						
80310	AUDIT	722	758	800	701	800
81900	OTHER PROFESSIONAL SERVICES	0	0	8,000	8,000	8,000
81905	DEVELOPER EXPENSES	0	0	0	0	0
81910	RESILIANCY GRANT EXPENSES	0	0	0	0	0
89000	MISCELLANEOUS	0	0	300	0	0
	TOTAL OTHER SERVICES & CHARGES	722	758	9,100	8,701	8,800
-208	TOTAL EXPENDITURES	722	758	9,100	8,701	8,800
	FUND BALANCE - JANUARY 1	17,977	21,119	20,328	20,328	14,019
	CHANGE IN FUND BALANCE	3,142	(792)	(7,085)	(6,309)	(6,458)
	FUND BALANCE - DECEMBER 31	21,119	20,328	13,243	14,019	7,561

STREET LIGHTING (209)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
<i>CHARGES FOR SERVICES</i>						
34180	ELECTRIC CHARGES	41,922	41,815	42,000	42,000	42,000
	<i>TOTAL CHARGES FOR SERVICES</i>	<u>41,922</u>	<u>41,815</u>	<u>42,000</u>	<u>42,000</u>	<u>42,000</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	404	653	200	1,000	300
36213	CHANGES IN FAIR VALUE OF INTEREST	(248)	(789)	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>156</u>	<u>(136)</u>	<u>200</u>	<u>1,000</u>	<u>300</u>
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
209	<i>TOTAL REVENUES</i>	<u><u>42,078</u></u>	<u><u>41,679</u></u>	<u><u>42,200</u></u>	<u><u>43,000</u></u>	<u><u>42,300</u></u>
EXPENDITURES:						
<i>MATERIALS AND SUPPLIES</i>						
70100	SUPPLIES	0	0	1,000	0	1,000
70180	LED LIGHT SUPPLIES	0	0	0	0	0
	<i>TOTAL MATERIAL & SUPPLIES</i>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	722	758	800	710	800
85020	STREET LIGHTING POWER	29,674	35,519	31,000	36,000	36,000
87120	REPAIR & MAINTENANCE	970	961	6,000	1,000	1,000
88500	BILLING FEES	754	798	750	800	900
89000	MISCELLANEOUS	0	0	400	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>32,121</u>	<u>38,036</u>	<u>38,950</u>	<u>38,510</u>	<u>38,700</u>
-209	<i>TOTAL EXPENDITURES</i>	<u><u>32,121</u></u>	<u><u>38,036</u></u>	<u><u>39,950</u></u>	<u><u>38,510</u></u>	<u><u>39,700</u></u>
97000	TRANSFERS	0	0	30,000	30,000	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>30,000</u>	<u>30,000</u>	<u>0</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u><u>32,121</u></u>	<u><u>38,036</u></u>	<u><u>68,950</u></u>	<u><u>68,510</u></u>	<u><u>39,700</u></u>
	FUND BALANCE - JANUARY 1	48,660	58,617	62,261	62,261	36,751
	CHANGE IN FUND BALANCE	<u>9,957</u>	<u>3,644</u>	<u>(27,750)</u>	<u>(25,510)</u>	<u>2,600</u>
	FUND BALANCE - DECEMBER 31	<u><u>58,617</u></u>	<u><u>62,261</u></u>	<u><u>34,511</u></u>	<u><u>36,751</u></u>	<u><u>39,351</u></u>

COMMUNITY INCLUSION (210)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL	ACTUAL	BUDGET	ESTIMATED	BUDGET
		2021	2022	2023	2023	2024
REVENUES:						
<i>INTERGOVERNMENTAL</i>						
33610	GRANT	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	338	485	200	1,000	1,000
36213	CHANGES IN FAIR VALUE OF INTEREST	(203)	(503)	0	0	0
36233	CONTRIBUTIONS FROM PARTICIPANTS	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	TOTAL MISCELLANEOUS	135	(18)	200	1,000	1,000
210	TOTAL REVENUES	135	(18)	200	1,000	1,000
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	20,000	0	30,000	30,000	0
	TOTAL OTHER FINANCING SOURCES	20,000	0	30,000	30,000	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	20,135	(18)	30,200	31,000	1,000
EXPENDITURES:						
<u>WAGES, SALRIES & COMP</u>						
60100	REGULAR SALARY	0	0	0	0	0
64011	PERA CONSTRIBUTIONS	0	0	0	0	0
64012	FICA CONTRIBUTIONS	0	0	0	0	0
64031	HOSPITALIZATION	0	0	0	0	0
64032	DENTAL	0	0	0	0	0
64033	LONG TERM DISABILITY	0	0	0	0	0
64034	LIFE INSURANCE	0	0	0	0	0
	TOTAL WAGES SALARIES AND COMP	0	0	0	0	0
<u>MATERIALS AND SUPPLIES</u>						
70100	SUPPLIES	0	0	100	0	100
70420	NEWSLETTER/PRINTING & PUBLISHING	0	0	100	0	100
70500	POSTAGE	0	1,104	0	0	0
	TOTAL MATIERIAL AND SUPPLIES	0	1,104	200	0	200
<u>OTHER SERVICES AND CHARGES</u>						
80310	AUDIT	0	758	800	710	800
80600	PERSONNEL/CONTRACT SVCS	0	4,000	8,000	0	5,000
86010	MILEAGE AND PARKING	0	0	0	0	0
86100	CONFERENCES & EDUCATION	0	0	0	0	0
86105	INCLUSION EFFORTS	14,973	991	30,000	15,000	15,000
86110	MEMBERSHIPS	0	0	0	0	0
88000	INSURANCE AND BONDS	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES AND CHARGES	14,973	5,749	38,800	15,710	20,800
-210	TOTAL EXPENDITURES	14,973	6,853	39,000	15,710	21,000
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	14,973	6,853	39,000	15,710	21,000
	FUND BALANCE - JANUARY 1	39,475	44,637	37,766	37,766	53,056
	CHANGE IN FUND BALANCE	5,162	(6,871)	(8,800)	15,290	(20,000)
	FUND BALANCE - DECEMBER 31	44,637	37,766	28,966	53,056	33,056

Third Sphere - '23 \$10K