

RESOLUTION 24-22

A RESOLUTION APPROVING AND ADOPTING THE FISCAL 2024-2025 OPERATING BUDGETS FOR HYRUM CITY'S GENERAL FUND, CULINARY WATER FUND, SEWER FUND, ELECTRIC FUND, IRRIGATION WATER FUND, STORM WATER FUND, CAPITAL PROJECTS FUND, AND LIBRARY TRUST FUND.

BE IT RESOLVED by the City Council of Hyrum City, Cache County, State of Utah, that the fiscal 2024-2025 operating budgets, attached hereto as Exhibit A including General Fund, Culinary Water Fund, Sewer Fund, Electric Fund, Irrigation Water Fund, Storm Water Fund, Capital Projects Fund, and the Library Trust Fund are hereby approved as presented, amended, and passed subsequent to a public hearing held June 6, 2024.

This resolution shall be effective upon adoption.

ADOPTED AND PASSED this 20th day of June, 2024.

HYRUM CITY

BY: _____
Stephanie Miller
Mayor

ATTEST:

Stephanie Fricke
City Recorder

2024-25 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

GENERAL FUND
BUDGET REVENUE ESTIMATES

CODE DESCRIPTION	2021	2022	2023	2024	2024	2025	2025	2025
	ACTUAL	ACTUAL	ACTUAL	BUDGET	EST TOTAL	PROPOSED BUDGET	TENTATIVE BUDGET	ADOPTED BUDGET
3110 Property taxes - current	608,426	670,204	755,751	755,519	809,019	855,000	855,000	1,000,000
3115 Fee in lieu	46,354	48,014	48,557	50,000	49,985	50,000	50,000	50,000
3120 Property taxes - delinquent	6,129	7,479	4,526	15,000	4,637	15,000	15,000	15,000
3130 General sales taxes	1,550,838	1,877,716	2,028,140	2,100,000	2,194,948	2,300,000	2,300,000	2,300,000
3140 Franchise taxes	52,775	41,922	54,040	55,000	51,563	55,000	55,000	55,000
3145 Energy Sales & use tax	465,425	603,956	971,192	800,000	392,383	400,000	400,000	400,000
3150 Mass Transit Tax	279,086	310,823	311,814	350,000	311,510	350,000	350,000	350,000
3210 Business licenses	17,792	20,723	22,101	23,000	22,525	23,000	23,000	23,000
3221 Building permits	115,521	101,890	74,472	50,000	73,628	50,000	50,000	50,000
3225 Animal licenses	10,882	10,063	10,758	11,000	10,229	11,000	11,000	11,000
3340 Grants (State, Fed, County)	294,065	302,356	656,904	855,000	449,608	750,000	750,000	750,000
3341 CARES Act	720,793							
3342 ARPA Funds		510,032	510,032					
3356 Class C Road allotment	578,803	642,566	716,387	755,000	1,112,380	1,200,000	1,200,000	1,200,000
3358 State liquor allotment								
3370 County fire grant								
3413 Zoning & subdivision fees	214,780	131,526	55,000	50,000	73,396	50,000	50,000	50,000
3415 Sale of maps & publications	85	56	56	1,000	278	1,000	1,000	1,000
3422 Special protective services	118,520	134,368	144,649	140,000	154,649	165,000	165,000	165,000
3440 Solid waste collection	892,580	983,739	1,041,783	1,090,000	1,049,495	1,100,000	1,100,000	1,100,000
3441 Emergency Medical Services	99,588	178,812	187,027	200,000	202,188	210,000	210,000	210,000
3455 Animal control fees	1,751	3,099	1,375	3,000	125	1,000	1,000	1,000
3473 Recreation	15,429	15,649	15,986	20,000	16,663	20,000	20,000	20,000
3474 Community Progress activities			4,000	2,000		2,000	2,000	2,000
3475 Youth Council activities	1,491	2,886	3,819	3,000	5,264	3,000	3,000	3,000
3476 Library use fees	48,388	51,768	58,424	55,000	65,079	70,000	70,000	70,000
3477 Road impact fees	99,712	88,806	37,392	46,800	46,740	46,800	46,800	46,800
3479 Parks impact fees	456,702	396,843	210,615	177,400	221,700	177,400	177,400	177,400
3480 Cemetery	60,510	80,350	63,650	80,000	92,000	80,000	80,000	80,000
3490 Miscellaneous	238,197	32,822	20,925	100,000	143,927	100,000	100,000	100,000
3510 Court fines	103,792	109,175	108,540	100,000	104,923	100,000	100,000	100,000
3512 Library fines	2,348	5,086	5,224	6,500	5,598	6,500	6,500	6,500
3513 Parking tickets	130	525	785	400	930	950	950	950
3610 Interest earnings	11,282	20,049	108,754	148,800	118,994	148,800	148,800	148,800
3620 Building & facility rents	34,723	53,006	61,805	60,000	66,215	60,000	60,000	60,000
3622 Library room rental		20		100	10	100	100	100
3640 Sale of fixed assets	11,753	162,300		35,000	10,600	35,000	35,000	35,000
3650 Sale of materials & supplies	3,440	15,924	13,525	10,000	10,745	10,000	10,000	10,000
3651 Sale of library materials	1,160	2,613	1,659	1,000	2,248	1,000	1,000	1,000
3652 Library copy machine & laminating	679	1,172	1,888	2,000	2,315	2,000	2,000	2,000
3830 Contributions - utility								
3870 Contributions - private	1,295	7,786	7,149	10,000	7,852	10,000	10,000	10,000
3871 Contributions - sr. cit. trips	710	134	731	10,000	593	5,000	5,000	5,000
3872 Contributions-new library		2,205	4,745	2,000	2,205	2,000	2,000	2,000
3874 Contributions-Elite Hall		200	5,000	10,000		10,000	10,000	10,000
3875 Contributions-Museum	9,333	63,459	24,995	20,000	14,210	10,000	10,000	10,000
3876 Contributions-Misc.	44,865	3,572	1,403	7,000	7,749	7,000	7,000	7,000
3891 Trans from desig funds (FD)				32,000	39,263	42,000	42,000	42,000
3892 Trans to restric fund bal								
3893 Trans fm/(to) gen fund unapp				603,881		1,190,780	1,149,720	1,097,820
3894 Trans from library Trust								
Total General Fund Revenues	7,220,132	7,695,694	8,355,578	8,846,400	7,948,369	9,726,330	9,685,270	9,778,370

2024-25 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

GENERAL FUND
BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 EST TOTAL	2025 PROPOSED BUDGET	2025 TENTATIVE BUDGET	2025 ADOPTED BUDGET
4110	Council	34,805	38,648	40,679	44,050	40,452	47,200	47,250	47,250
4120	J.P. Court	96,425	138,919	120,257	126,750	75,036	122,200	122,250	122,250
4130	Mayor	23,085	28,933	28,551	29,850	10,958	30,050	30,050	30,050
4140	Administration	155,880	172,135	205,185	153,800	166,281	194,250	194,450	194,450
4150	Non-Departmental	10,521	13,851	14,622	18,200	15,138	18,200	18,200	18,200
4160	General Buildings	64,212	308,447	270,213	141,300	219,456	314,900	315,650	415,650
4170	Election	1,595	339	128	30,000	23,232	500	500	500
4180	Planning Commission	65,133	73,528	68,524	184,600	199,590	515,500	515,600	415,600
4210	Law Enforcement	246,035	295,379	295,254	295,500	295,254	295,500	295,500	295,500
4212	Emergency Management Services	72,315	131,753	162,075	202,950	154,454	205,560	205,600	205,600
4215	First Responders	34,049	83,120	23,601	40,450	42,212	56,000	56,350	56,350
4220	Fire Department	97,108	223,244	122,563	311,500	346,314	271,700	273,400	283,400
4253	Animal Control	37,432	39,058	40,533	41,610	23,565	52,945	53,020	53,020
4410	Roads	1,033,649	959,180	1,458,336	3,302,800	2,024,934	3,309,100	3,310,200	3,323,100
4420	Solid Waste	819,834	901,399	935,998	976,000	906,394	991,000	991,000	991,000
4440	Shop	25,536	29,879	32,730	85,050	77,649	23,250	23,300	23,300
4510	Parks	541,973	586,579	732,920	925,400	809,428	1,186,700	1,137,500	1,170,300
4550	Engineering	29,099	68,474	44,368	61,250	44,033	62,650	62,850	100,250
4561	Recreation	28,643	33,676	38,122	101,350	53,039	169,100	169,400	169,400
4562	Museum	65,874	119,822	105,447	79,500	103,203	92,450	93,450	93,450
4563	Youth Council	2,512	7,185	11,027	10,550	9,828	11,550	11,550	11,550
4564	Senior Citizens	85,264	112,890	130,877	167,500	140,725	168,900	169,400	169,400
4580	Library	297,288	354,405	402,212	360,400	409,002	453,300	454,600	454,600
4590	Cemetery	63,391	162,828	575,121	181,590	145,641	205,450	205,750	205,750
4620	Community Progress	1,230,629	422,851	413,214	474,450	429,341	478,375	478,450	478,450
4700	Contribution-Debt Services								
4800	Contribution to Capital Proj	1,000,000	1,000,000	1,500,000			450,000	450,000	450,000
4900	Transfer to Enterprise Funds		510,032			510,032			
5000	Transfer to Electric Funds		1,500,000		500,000				
	Total GF Expenditures	6,162,287	8,316,554	7,772,557	8,846,400	7,275,191	9,726,330	9,685,270	9,778,370
	Surplus	1,057,845	(620,860)	583,021	0	673,178	0	0	0
	Totals	7,220,132	7,695,694	8,355,578	8,846,400	7,948,369	9,726,330	9,685,270	9,778,370

2024-25 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

CITY COUNCIL

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 EST TOTAL	2025 PROPOSED BUDGET	2025 TENTATIVE BUDGET	2025 ADOPTED BUDGET
110	Employee salaries & wages	30,000	30,000	30,000	30,000	30,000	33,000	33,000	33,000
130	Employee benefits	3,004	2,941	2,891	3,300	2,892	3,100	3,100	3,100
230	Travel & meetings	1,660	5,082	7,343	10,000	6,545	10,000	10,000	10,000
510	Insurance	342	292	404	450	415	500	550	550
610	Miscellaneous	(201)	333	41	300	600	600	600	600
Total Council		34,805	38,648	40,679	44,050	40,452	47,200	47,250	47,250

J.P. COURT

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 EST TOTAL	2025 PROPOSED BUDGET	2025 TENTATIVE BUDGET	2025 ADOPTED BUDGET
110	Employee salaries & wages	70,854	99,667	82,570	89,300	51,348	85,500	85,500	85,500
115	Overtime		6	0	100		100	100	100
130	Employee benefits	18,995	26,229	19,985	23,200	4,820	12,000	12,000	12,000
210	Books, subs & memberships	782	634	119	700	1,069	700	700	700
230	Travel & training		1,708	3,208	4,000	2,035	4,000	4,000	4,000
240	Office supplies & expense	1,603	2,222	1,356	1,500	1,351	1,500	1,500	1,500
250	Equipment supplies & maint	1,142	1,676	4,069	1,400	943	2,400	2,400	2,400
280	Telephone	470	480	520	1,000	480	1,000	1,000	1,000
310	Attorney fees								
510	Insurance	683	583	807	850	829	1,000	1,050	1,050
610	Miscellaneous supplies		312						
620	Witness, jury & bailiff fees	1,896	5,402	7,622	4,700	12,161	14,000	14,000	14,000
740	Equipment								
Total J.P. Court		96,425	138,919	120,256	126,750	75,036	122,200	122,250	122,250

MAYOR

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 EST TOTAL	2025 PROPOSED BUDGET	2025 TENTATIVE BUDGET	2025 ADOPTED BUDGET
110	Employee salaries & wages	18,075	18,300	21,165	18,400	5,136	18,400	18,400	18,400
130	Employee benefits	3,195	3,155	2,573	5,600	817	5,600	5,600	5,600
210	Books, subs & memberships	150	350	350	500	350	500	500	500
230	Travel & meetings	1,263	6,188	4,189	4,500	4,334	4,500	4,500	4,500
240	Office supplies & expense	32		44	100	44	100	100	100
280	Telephone	52		10		30	50	50	50
510	Insurance	180	153	213	250	218	300	300	300
610	Miscellaneous	138	787	7	500	29	600	600	600
Total Mayor		23,085	28,933	28,551	29,850	10,958	30,050	30,050	30,050

2024-25 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

ADMINISTRATION

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 EST TOTAL	2025 PROPOSED BUDGET	2025 TENTATIVE BUDGET	2025 ADOPTED BUDGET
110	Employee salaries & wages	83,592	80,265	101,258	70,100	64,649	90,400	90,400	90,400
115	Overtime	633	617	2,554	3,000	4,366	3,000	3,000	3,000
130	Employee Benefits	25,764	37,052	39,172	26,400	25,040	17,700	17,700	17,700
210	Books, subs & memberships	1,079	1,591	398	1,000	408	1,000	1,000	1,000
220	Public notices		133	213	1,000	105	1,000	1,000	1,000
230	Travel & training	16	27	2,177	2,500	2,676	2,500	2,500	2,500
240	Office supplies & expense	3,172	6,571	7,386	5,000	6,185	6,500	6,500	6,500
250	Equipment supplies & maint	7,084	5,790	4,441	4,500	6,390	6,500	6,500	6,500
280	Telephone	1,667	2,032	2,107	2,000	2,231	2,000	2,000	2,000
285	Internet service				1,000		1,000	1,000	1,000
310	Professional services	31,056	36,378	42,324	35,000	51,141	60,000	60,000	60,000
510	Insurance & bonds	1,518	1,296	1,794	1,800	1,842	2,150	2,350	2,350
610	Miscellaneous	299	383	1,362	500	1,248	500	500	500
740	Equipment supplies & maint								
	Total Administration	155,880	172,135	205,186	153,800	166,281	194,250	194,450	194,450

NON-DEPARTMENTAL

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 EST TOTAL	2025 PROPOSED BUDGET	2025 TENTATIVE BUDGET	2025 ADOPTED BUDGET
210	Memberships	4,062	5,320	4,902	5,000	5,735	6,000	6,000	6,000
220	Public notices	1,350	3,422	4,720	8,000	4,403	7,000	7,000	7,000
310	Professional services	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
510	Insurance & bonds	109	109		200		200	200	200
610	Miscellaneous								
	Total Non-Departmental	10,521	13,851	14,622	18,200	15,138	18,200	18,200	18,200

GENERAL BUILDINGS

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 EST TOTAL	2025 PROPOSED BUDGET	2025 TENTATIVE BUDGET	2025 ADOPTED BUDGET
110	Employee salaries & wages	4,922	5,152	13,356	13,900	10,889	35,200	35,200	35,200
115	Overtime			6					
130	Employee benefits	1,054	2,221	4,562	4,900	3,567	17,700	17,700	17,700
250	Equipment supplies & maint	714	217	1,989	2,000	429	2,000	2,000	2,000
260	Bldg & grnds supplies & maint	24,999	11,688	28,403	20,000	38,528	35,000	35,000	35,000
261	CVC/Elite hall cleaning								
270	Utilities	3,822	6,557	4,552	13,000	5,611	13,000	13,000	13,000
280	Telephone								
310	Contract Services					2,187	6,000	6,000	6,000
510	Insurance	1,951	19,490	12,026	8,000	8,162	9,500	10,250	10,250
610	Miscellaneous supplies		677	85	1,000	94	1,000	1,000	1,000
620	Miscellaneous services	50	1,850	360	1,500	360	1,500	1,500	1,500
720	Building Improvements		260,595	204,874	77,000	149,629	194,000	194,000	294,000
740	Equipment	26,700							
	Total General Buildings	64,212	308,447	270,213	141,300	219,456	314,900	315,650	415,650

2024-25 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

ELECTIONS

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 EST TOTAL	2025 PROPOSED BUDGET	2025 TENTATIVE BUDGET	2025 ADOPTED BUDGET
220	Public notices	702	339	128	500	53	500	500	500
240	Election supplies	893			26,000	23,179			
620	Election services				3,500				
	Total Election	1,595	339	128	30,000	23,232	500	500	500

PLANNING COMMISSION

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 EST TOTAL	2025 PROPOSED BUDGET	2025 TENTATIVE BUDGET	2025 ADOPTED BUDGET
110	Employee salary & wages	38,299	39,938	44,486	46,500	44,241	148,100	148,100	148,100
115	Overtime				200	193	200	200	200
130	Employee benefits	14,299	14,969	15,504	14,500	15,762	70,100	70,100	70,100
220	Public notices	42	33	35	1,000	39	1,000	1,000	1,000
230	Travel & training	139	1,312	1,563	2,500	2,519	2,500	2,500	2,500
240	Office supplies & expense	127	153	157	200	138	200	200	200
250	Equipment supplies & maint	2,201	2,835	1,559	1,200	1,853	1,800	1,800	1,800
280	Telephone	750	586	691	800	549	800	800	800
310	Professional services	8,712	13,220	3,862	117,000	33,611	190,000	190,000	190,000
510	Insurance	564	482	667	700	685	800	900	900
610	Miscellaneous								
720	Building Remodel					100,000	100,000	100,000	
	Total Planning Commission	65,133	73,528	68,524	184,600	199,590	515,500	515,600	415,600

LAW ENFORCEMENT

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 EST TOTAL	2025 PROPOSED BUDGET	2025 TENTATIVE BUDGET	2025 ADOPTED BUDGET
310	Contract services	246,035	295,379	295,254	295,500	295,254	295,500	295,500	295,500
311	Liquor patrol								
	Total Law Enforcement	246,035	295,379	295,254	295,500	295,254	295,500	295,500	295,500

2024-25 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

EMERGENCY MANAGEMENT SERVICES

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 EST TOTAL	2025 PROPOSED BUDGET	2025 TENTATIVE BUDGET	2025 ADOPTED BUDGET
110	Salary & Wages	5,124	5,124	854	5,600		5,900	5,900	5,900
130	Employee benefits	403	402	104	700		1,000	1,000	1,000
220	Public Notices				100		100	100	100
230	Travel & training	1,495	635	3,506	1,000	1,717	1,000	1,000	1,000
240	Office supplies & expense				200	28	200	200	200
250	Equipment supplies & maint	3,440	2,135	2,421	2,000	2,288	2,000	2,000	2,000
310	Professional services	61,680	123,360	155,056	188,000	148,982	190,000	190,000	190,000
510	Insurance	114	97	134	150	138	160	200	200
610	Miscellaneous	0			200		200	200	200
740	Equipment	59			5,000	1,301	5,000	5,000	5,000
Total First Responders		72,315	131,753	162,075	202,950	154,454	205,560	205,600	205,600

FIRST RESPONDERS

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 EST TOTAL	2025 PROPOSED BUDGET	2025 TENTATIVE BUDGET	2025 ADOPTED BUDGET
110	Employee salary & wages	19,496	16,850	7,758	12,000	23,136	25,000	25,000	25,000
130	Employee benefits	2,229	2,115	1,152	1,300	2,273	2,700	2,700	2,700
210	Books, subs & memberships	150	575		200		200	200	200
230	Travel & training	3,752	3,238	8,150	10,300	5,451	10,800	10,800	10,800
240	Office supplies & expense		156	65	150	60	150	150	150
250	Equipment supplies & maint	3,603	6,692	2,537	6,000	1,664	6,000	6,000	6,000
280	Telephone	825	639	180	1,200		1,200	1,200	1,200
310	Professional services	255	21	190	300	190	300	300	300
510	Insurance	3,020	2,577	3,569	3,600	3,665	4,250	4,600	4,600
610	Miscellaneous		500		400		400	400	400
740	Equipment	719	49,757		5,000	5,773	5,000	5,000	5,000
Total First Responders		34,049	83,120	23,601	40,450	42,212	56,000	56,350	56,350

FIRE DEPARTMENT

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 EST TOTAL	2025 PROPOSED BUDGET	2025 TENTATIVE BUDGET	2025 ADOPTED BUDGET
110	Employee salaries & wages	36,788	37,733	38,134	40,000	39,432	136,200	60,200	60,200
130	Employee benefits	4,844	4,484	3,915	7,800	3,017	53,600	3,600	3,600
210	Books, subs & memberships	920	118	372	1,000	910	1,000	1,000	1,000
220	Public notices								
230	Travel & training	3,358	10,415	7,950	10,000	14,103	15,000	15,000	15,000
240	Office supplies & expense	66	11	547	500	102	500	500	500
250	Equipment supplies & maint	29,280	34,951	32,540	25,000	35,532	25,000	25,000	25,000
260	Building maintenance	1,109	3,730	2,085	2,500	6,480	2,500	2,500	2,500
270	Utilities	3,511	5,272	14,260	9,000	13,077	9,000	9,000	9,000
280	Telephone	2,615	2,484	3,112	2,500	1,447	2,500	2,500	2,500
285	Internet service				1,600		1,600	1,600	1,600
310	Professional services	179	190	1,620	103,000	117,071	3,000	129,000	129,000
510	Insurance	14,406	12,295	17,026	17,100	17,483	20,300	22,000	22,000
610	Miscellaneous	32	261	1,002	1,500	682	1,500	1,500	1,500
720	Building								
740	Equipment		111,299		90,000	96,978			10,000
Total Fire Department		97,108	223,243	122,563	311,500	346,314	271,700	273,400	283,400

2024-25 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

ANIMAL CONTROL

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 EST TOTAL	2025 PROPOSED BUDGET	2025 TENTATIVE BUDGET	2025 ADOPTED BUDGET
110	Employee salaries & wages	28,133	29,555	30,107	28,400	19,711	38,900	38,900	38,900
130	Employee benefits	2,792	2,850	2,871	2,800	1,421	3,600	3,600	3,600
210	Memberships				80		80	80	80
220	Public notices				100		100	100	100
230	Travel & training	3,070	3,271	3,752	3,500	560	3,500	3,500	3,500
250	Equipment supplies & maint	577	261	8	1,000	107	1,000	1,000	1,000
280	Telephone	480	480	640	1,000	560	1,000	1,000	1,000
310	Professional services	1,889	2,214	2,583	3,500	80	3,500	3,500	3,500
480	Special departmental supplies	189	169	215	350	256	350	350	350
510	Insurance	302	258	357	390	367	425	500	500
610	Miscellaneous								
620	Miscellaneous services				490	503	490	490	490
740	Equipment								
Total Animal Control		37,432	39,058	40,533	41,610	23,565	52,945	53,020	53,020

ROADS

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 EST TOTAL	2025 PROPOSED BUDGET	2025 TENTATIVE BUDGET	2025 ADOPTED BUDGET
110	Employee salaries & wages	93,550	82,125	94,658	139,300	101,425	92,400	92,400	101,800
115	Overtime	9,218	3,066	17,564	10,000	18,483	10,000	10,000	10,000
120	Seasonal/temporary employees	6,562	4,963	6,179	9,000		9,000	9,000	9,000
130	Employee benefits	44,959	33,821	42,545	56,300	42,611	62,000	62,000	65,500
230	Travel & training		511	129	2,000	150	2,000	2,000	2,000
240	Office supplies & expense				100	35	100	100	100
250	Equipment supplies & maint	28,351	30,029	54,788	30,000	49,230	45,000	45,000	45,000
260	Bldg & grounds sup & maint	605	1,465	5,110	5,000	4,789	5,000	5,000	5,000
270	Utilities								
280	Telephone	425	387	693	800	879	800	800	800
310	Professional services	3,993	435	34	2,500	1,446	2,500	2,500	2,500
410	Road construction & maint	11,549	23,750	70,824	50,000	90,543	70,000	70,000	70,000
450	Public safety supplies	39,062	25,974	69,123	50,000	54,493	60,000	60,000	60,000
480	Sidewalk construction & maint	49,044	49,223	226,630	235,000	113,005	235,000	235,000	235,000
481	Street tree maintenance	6,360	27,873	16,887	30,000	48,202	30,000	30,000	30,000
482	Curb & gutter const & maint	16,169	4,498	7,021	20,000	6,978	100,000	100,000	100,000
510	Insurance	9,420	8,696	11,132	11,200	11,432	13,300	14,400	14,400
610	Miscellaneous supplies	224	200	48	500	48	500	500	500
620	Miscellaneous services								
720	Buildings				520,000	50,000	525,000	525,000	525,000
740	Equipment	14,530	173,620	68,952	319,000	328,437	551,500	551,500	551,500
750	Other improvements	699,628	488,544	766,019	1,812,100	1,102,748	1,495,000	1,495,000	1,495,000
Total Roads		1,033,649	959,180	1,458,336	3,302,800	2,024,934	3,309,100	3,310,200	3,323,100

SOLID WASTE COLLECTION

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 EST TOTAL	2025 PROPOSED BUDGET	2025 TENTATIVE BUDGET	2025 ADOPTED BUDGET
240	Office supplies & expense	99	35	187	3,000	150	3,000	3,000	3,000
310	Contract services	813,262	894,553	930,924	965,000	900,187	980,000	980,000	980,000
311	Community clean-up	6,473	6,811	4,887	8,000	6,057	8,000	8,000	8,000
Total Solid Waste		819,834	901,399	935,998	976,000	906,394	991,000	991,000	991,000

2024-25 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

SHOP

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 EST TOTAL	2025 PROPOSED BUDGET	2025 TENTATIVE BUDGET	2025 ADOPTED BUDGET
110	Employee salaries & wages	11,077	11,490	12,620	13,700	14,806			
115	Overtime		128		100				
130	Employee benefits	6,609	7,014	8,125	9,000	8,531	9,900	9,900	9,900
250	Equipment supplies & maint	5,474	10,061	10,053	10,000	11,926	11,000	11,000	11,000
280	Telephone		69	75	600	75	600	600	600
480	Special dept. supplies	1,929	735	1,289	1,000	773	1,000	1,000	1,000
510	Insurance	447	382	528	550	542	650	700	700
610	Miscellaneous			40	100		100	100	100
740	Equipment				50,000	40,996			
Total Shop		25,536	29,879	32,730	85,050	77,649	23,250	23,300	23,300

PARKS

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 EST TOTAL	2025 PROPOSED BUDGET	2025 TENTATIVE BUDGET	2025 ADOPTED BUDGET
110	Employee salaries & wages	117,099	127,654	141,579	154,300	156,712	158,000	158,000	186,200
115	Overtime	4,320	6,323	12,468	3,100	11,549	4,000	4,000	4,000
120	Seasonal/temporary employees	26,049	41,559	48,707	50,000	57,004	50,000	50,000	50,000
130	Employee benefits	69,640	80,349	87,901	89,000	90,402	90,600	90,600	95,200
230	Travel & training				300		300	300	300
250	Equipment supplies & maint	16,633	22,158	25,683	23,700	19,317	23,700	23,700	23,700
252	Clothing and PPC				1,300	807	1,300	1,300	1,300
260	Bldg & grnds supplies & maint	91,855	68,647	71,278	60,000	68,254	70,000	70,000	70,000
280	Telephone	1,071	939	991	1,200	888	1,200	1,200	1,200
310	Professional services	18,907	29,111	42,266	50,000	79,369	75,000	75,000	75,000
510	Insurance	7,230	7,081	8,960	8,600	8,775	10,200	11,000	11,000
610	Miscellaneous supplies	16	165	310	400	194	400	400	400
620	Miscellaneous services				500		500	500	500
720	Building improvements		63,823	20,666			73,000	73,000	73,000
730	Park improvements	86,266	52,810	129,341	340,000	174,832	475,000	475,000	475,000
731	Blacksmith Fork Park								
740	Equipment	102,887	85,960	142,770	143,000	141,325	153,500	103,500	103,500
Total Parks		541,973	586,579	732,920	925,400	809,428	1,186,700	1,137,500	1,170,300

ENGINEERING

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 EST TOTAL	2025 PROPOSED BUDGET	2025 TENTATIVE BUDGET	2025 ADOPTED BUDGET
110	Employee salary & wages	17,153	17,956	24,178	31,400	21,588	28,800	28,800	57,000
130	Employee benefits	7,912	8,295	8,614	9,500	9,704	13,300	13,300	22,500
210	Book subs & membership				1,500		1,500	1,500	1,500
230	Travel & meetings	1,638	1,689	1,182	1,500	1,583	1,500	1,500	1,500
240	Office supplies & expense		28	203	100	203	100	100	100
250	Equipment supplies & maint	412	3,245	4,820	10,000	6,349	10,000	10,000	10,000
280	Telephone	750	853	616	700	638	700	700	700
310	Professional services			3,264	5,000	2,477	5,000	5,000	5,000
510	Insurance	1,234	1,053	1,491	1,500	1,491	1,700	1,900	1,900
610	Miscellaneous				50		50	50	50
740	Equipment		35,355						
Total Engineering		29,099	68,474	44,368	61,250	44,033	62,650	62,850	100,250

2024-25 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

RECREATION

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 EST TOTAL	2025 PROPOSED BUDGET	2025 TENTATIVE BUDGET	2025 ADOPTED BUDGET
110	Employee salary and wages						55,100	55,100	55,100
120	Seasonal/temporary employees	7,200	8,300	5,811	8,600	8,820	9,700	9,700	9,700
130	Employee benefits	721	814	560	900	790	38,300	38,300	38,300
220	Public notices			115	200	150	500	500	500
230	Travel								
240	Office supplies & expense			115	100	50	1,000	1,000	1,000
250	Equipment supplies & maint	1,050	3,729	1,824	7,000	3,589	7,000	7,000	7,000
480	Special departmental supplies	7,644	14,096	7,013	12,950	7,310	13,000	13,000	13,000
481	Field preparation supplies	4,288	403	16,401	30,000	17,826	30,000	30,000	30,000
510	Insurance	1,915	1,634	2,263	2,300	2,324	2,700	3,000	3,000
609	Tournament registration				1,000		1,000	1,000	1,000
610	Miscellaneous supplies				800		800	800	800
620	Misc services (Ump fees)	5,825	4,700	4,020	10,000	4,680	10,000	10,000	10,000
740	Equipment supplies & maint				27,500	7,500			
Total Recreation		28,643	33,676	38,122	101,350	53,039	169,100	169,400	169,400

MUSEUM

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 EST TOTAL	2025 PROPOSED BUDGET	2025 TENTATIVE BUDGET	2025 ADOPTED BUDGET
110	Salary & Wages	43,723	50,831	55,461	51,700	61,285	62,000	62,000	62,000
130	Employee Benefits	9,002	10,380	11,232	9,400	12,517	12,000	12,000	12,000
210	Books, subscrip & mberships	608	709	523	600	370	650	650	650
220	Museum promotion	871	1,161	985	600	1,542	800	800	800
230	Travel & training	2,690	8,421	10,182	2,500	8,725	3,000	3,000	3,000
240	Office supplies	467	506	509	500	814	600	600	600
250	Equipment supplies & maint	1,077	1,260	1,078	750	903	750	750	750
260	Bldg supplies & maint	118	120	360	100	209	100	100	100
280	Telephone	624	624	572	650	624	650	650	650
310	Contract services	32	27,666						
480	Museum artifacts & materials	507	1,085	607	1,000	464	1,000	1,000	1,000
510	Insurance	565	482	668	700	686	800	900	900
610	Miscellaneous	1,567	2,646	4,006	1,000	3,975	100	1,000	1,000
720	Building Improvements	4,023	13,931	19,264	10,000	11,089	10,000	10,000	10,000
Total Museum		65,874	119,822	105,447	79,500	103,203	92,450	93,450	93,450

YOUTH COUNCIL

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 EST TOTAL	2025 PROPOSED BUDGET	2025 TENTATIVE BUDGET	2025 ADOPTED BUDGET
210	Memberships		50		50	50	50	50	50
230	Travel & training	180	1,487	4,286	5,000	4,300	5,000	5,000	5,000
250	Equipment & supplies			1,045	500	250	1,000	1,000	1,000
610	Miscellaneous supplies	2,332	5,648	5,696	4,500	5,228	5,000	5,000	5,000
620	Miscellaneous services				500		500	500	500
Total Youth Council		2,512	7,185	11,027	10,550	9,828	11,550	11,550	11,550

2024-25 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

SENIOR CITIZENS

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 EST TOTAL	2025 PROPOSED BUDGET	2025 TENTATIVE BUDGET	2025 ADOPTED BUDGET
110	Employee salaries & wages	37,387	55,430	55,988	77,200	56,918	67,300	67,300	67,300
115	Overtime				1,000		1,000	1,000	1,000
130	Employee benefits	10,442	12,988	13,260	16,400	13,857	13,200	13,200	13,200
220	Public notices	453			200	150	400	400	400
230	Travel & training	945	1,477	1,965	10,000	2,333	10,000	10,000	10,000
240	Office supplies	20	377	649	500	388	500	500	500
250	Equipment supplies & maint	2,212	2,642	6,707	6,000	2,943	6,000	6,000	6,000
260	Bldg & grnds supplies & maint	2,428	1,539	2,274	2,000	3,904	3,000	3,000	3,000
270	Utilities	1,020	1,895	2,371	1,500	2,489	2,500	2,500	2,500
280	Telephone	1,420	824	692	1,000	639	1,000	1,000	1,000
285	Internet service	1,519	2,354	2,575	3,000	2,725	3,000	3,000	3,000
480	Food Cost	4,973	6,148	11,922	7,000	13,445	15,000	15,000	15,000
510	Insurance	3,942	3,365	4,659	4,700	4,784	5,500	6,000	6,000
610	Craft Fair	16,317	20,091	22,641	15,000	18,577	15,000	15,000	15,000
620	Miscellaneous services	2,186	1,760	2,699	11,500	1,987	11,500	11,500	11,500
720	Buildings		2,000	2,475	10,500	15,586	14,000	14,000	14,000
740	Equipment								
		85,264	112,890	130,877	167,500	140,725	168,900	169,400	169,400

LIBRARY

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2023 EST TOTAL	2024 PROPOSED BUDGET	2024 TENTATIVE BUDGET	2024 ADOPTED BUDGET
110	Employee salaries & wages	148,003	184,553	206,990	192,500	216,492	240,900	240,900	240,900
115	Overtime								
130	Employee benefits	26,211	33,469	36,345	39,000	38,690	64,700	64,700	64,700
210	Books, subs & memberships	2,604	3,066	1,857	3,000	2,801	3,000	3,000	3,000
220	Library promotion	3,099	5,630	7,885	8,000	8,578	8,000	8,000	8,000
230	Travel	125	497	1,499	1,000	54	1,500	1,500	1,500
240	Office supplies	5,193	8,025	8,210	7,000	10,591	7,000	7,000	7,000
250	Equipment supplies & maint	15,642	10,619	11,316	10,000	13,562	10,000	10,000	10,000
260	Buildings & grnds sup & main	10,062	14,148	36,632	15,000	32,102	20,000	20,000	20,000
270	Utilities	5,127	7,612	10,944	6,000	10,650	10,000	10,000	10,000
280	Telephone	1,972	2,195	2,253	3,000	2,205	3,000	3,000	3,000
285	Internet service	1,892	186	573	3,500	1,624	1,000	1,000	1,000
310	Professional services	210	336	238	200	507	1,100	1,100	1,100
480	Library books & materials	31,998	34,840	32,782	30,000	34,925	32,000	32,000	32,000
481	Library tapes	5,593	9,744	7,229	10,000	8,103	10,000	10,000	10,000
510	Insurance	11,093	9,467	13,109	13,200	13,462	15,600	16,900	16,900
609	State Grants	4,660	7,995	11,147	6,500	1,786	6,500	6,500	6,500
610	Miscellaneous supplies	239	65		500	117	500	500	500
620	Miscellaneous services	169	270	107	500	165	500	500	500
740	Equipment	23,396	21,688	13,096	11,500	12,588	18,000	18,000	18,000
	Total Library	297,288	354,405	402,212	360,400	409,002	453,300	454,600	454,600

CEMETERY

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 EST TOTAL	2025 PROPOSED BUDGET	2025 TENTATIVE BUDGET	2025 ADOPTED BUDGET
110	Employee salary & wages	11,075	16,034	17,856	28,100	20,660	26,400	26,400	26,400
115	Overtime	2,037	965	3,402	3,000	3,197	3,000	3,000	3,000
120	Seasonal/temporary employees				8,000		8,000	8,000	8,000
130	Employee benefits	7,703	9,377	12,151	12,000	12,457	12,400	12,400	12,400
240	Office supplies & expense			14	300	31	300	300	300
250	Equipment supplies & maint	1,317	326	7,669	7,000	1,786	7,000	7,000	7,000
260	Bldg & grnds supplies & maint	7,310	12,358	1,007	6,000	9,439	6,000	6,000	6,000
280	Telephone		83	100	90	120	150	150	150
310	Contract Services	22,255	26,100	30,500	55,000	39,111	55,000	55,000	55,000
510	Insurance	1,290	1,101	1,525	1,600	1,566	1,700	2,000	2,000
610	Miscellaneous	(107)	600	300	500	400	500	500	500
720	Building improvements		95,884	450,597					
730	Cemetery improvements	10,511			50,000	49,876	85,000	85,000	85,000
740	Equipment			50,000	10,000	6,998			
	Total Cemetery	63,391	162,828	575,121	181,590	145,641	205,450	205,750	205,750

COMMUNITY PROGRESS

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 EST TOTAL	2025 PROPOSED BUDGET	2025 TENTATIVE BUDGET	2025 ADOPTED BUDGET
210	Night Out Agains Crime		899	820	1,000	1,040	1,200	1,200	1,200
211	Easter Egg Hunt		1088	1216	1,000	1,203	1,200	1,200	1,200
212	Business Conference				1,000		1,000	1,000	1,000
220	Holiday at Hardware		940	705	1,000	2,044	2,000	2,000	2,000
240	Photography & scrapbook				600	50	600	600	600
250	Parade float supplies & pull	36		63	1,000	444	1,000	1,000	1,000
311	CDBG Grant	62,805							
510	Insurance	266	227	315	350	323	375	450	450
610	Miscellaneous Supplies	122	1,514	440	3,000	233	3,000	3,000	3,000
611	Hyrum 4th of July	18,917	21,409	9,033	25,000	21,111	25,000	25,000	25,000
612	Dairy Princess pageant		1,229	4,244	2,500	(965)			
613	Fair booth								
614	Mass Transit	279,086	310,823	311,814	340,000	311,510	340,000	340,000	340,000
615	Kilgore Tax Reimbursement	83,307	82,624	82,184	95,000	92,348	100,000	100,000	100,000
620	Miscellaneous services	373		380	1,000		1,000	1,000	1,000
621	Hyrum Hornets	2,000	2,000	2,000	2,000		2,000	2,000	2,000
622	CARES Act	720,793							
623	COVID Recovery City	62,924	98						
720	Cabin Project								
730	History Book								
	Total Community Progress	1,230,629	422,851	413,214	474,450	429,341	478,375	478,450	478,450

2024-25 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

DEBT SERVICE FUND

CODE	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 EST TOTAL	2024 PROPOSED BUDGET	2024 TENTATIVE BUDGET	2024 ADOPTED BUDGET
Debt service fund									

CAPITAL PROJECTS FUND

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 EST TOTAL	2025 PROPOSED BUDGET	2025 TENTATIVE BUDGET	2025 ADOPTED BUDGET
921	Capital projects fund	1,000,000	1,000,000	1,500,000			450,000	450,000	450,000

TRANSFERS

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 EST TOTAL	2025 PROPOSED BUDGET	2025 TENTATIVE BUDGET	2025 ADOPTED BUDGET
921	Transfer to Enterprise Funds		510,032			510,032			
921	Transfer to Electric Fund		1,500,000		500,000				

GRAND TOTAL		6,162,287	8,316,553	7,772,557	8,846,400	7,275,190	9,726,330	9,685,270	9,778,370
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CAPITAL PROJECTS REVENUES

ACCT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024	2025	2025	2025
						EST TOTAL	PROPOSED BUDGET	TENTATIVE BUDGET	ADOPTED BUDGET
45-3341	Grants for Park/Tra	485,644							
45-3342	Gen Fund Transfer	1,000,000	1,000,000	1,500,000			450,000	450,000	450,000
45-3490	Mis. Donations	425,000		350,000	450,000	27,500			
45-3620	Interest Earnings	8,880	7,717	30,685	35,700	89,533	100,000	100,000	100,000
45-3630	Contribution - Library Foundation								
45-3640	Gen Fund trans misc. revenues								
45-3830	Loan From - Electric Utilities								
45-3831	County rent on fire station								
45-3838	Gen Fund trans								
45-3839	City Hall Gen Fund Transfer								
45-3340	General Fund Transfer								
45-3895	Trans from Cap Proj unapprop				1,833,100		1,169,000	1,169,000	1,569,000
45-3889	Trans from desig fnd - fire engine				300,000	339,022			
45-3896	Trans to desig fnd fire station								
45-3899	Trans to desig fnd City Hall								
	Total revenues	1,919,524	1,007,717	1,880,685	2,618,800	456,055	1,719,000	1,719,000	2,119,000

CAPITAL PROJECTS EXPENDITURES

DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024	2025	2025	2025	
					EST TOTAL	PROPOSED BUDGET	TENTATIVE BUDGET	ADOPTED BUDGET	
45-4150-720	City Hall								
45-4220-720	Fire Station	40,087	9,536	7,800	50,000	47,638			
45-4220-740	Fire Engine			1,734	750,000	539,022		400,000	
45-4510-730	Blacksmith Fork Pa	1,339,517	1,246,848	1,396,671	200,000	586,185			
45-4510-731	Blacksmith Fork Tr	142,456							
45-4510-732	West Park				1,618,800	10,000	500,000	500,000	500,000
45-4510-733	East Park						1,219,000	1,219,000	1,219,000
	Total expenditure	1,522,060	1,256,384	1,406,205	2,618,800	1,182,845	1,719,000	1,719,000	2,119,000

WATER REVENUES

CODE	DESCRIPTION	2021	2022	2023	2024	2024	2025	2025	2025
		ACTUAL	ACTUAL	ACTUAL	BUDGET	EST TOTAL	PROPOSED BUDGET	TENTATIVE BUDGET	ADOPTED BUDGET
3711	Metered water sales	1,284,652	1,336,374	1,425,885	1,500,000	1,440,781	1,600,000	1,600,000	1,600,000
3714	New connection fees	82,382	78,994	41,128	34,000	42,400	34,000	34,000	34,000
3717	Water development fees	6,930							
3718	Sale of material	525			1,000		1,000	1,000	1,000
3719	Miscellaneous revenues	1,806	8,035	6,523	5,000	732	5,000	5,000	5,000
3721	Interest earnings	13,876	14,235	112,205	157,500	158,354	158,000	158,000	158,000
3725	Impact fee - buy-in	117,500							
3726	Impact fee - storage	37,219	31,987	16,887	13,760	17,200	13,760	13,760	13,760
3727	Impact fee - distribution	193,528	165,728	87,497	71,280	89,100	71,280	71,280	71,280
3728	Impact fee - treatment	309,299	264,868	139,838	113,920	142,400	113,920	113,920	113,920
3729	Impact fee- professional serv	2,389	2,046	1,080	880	1,100	880	880	880
3742	Rent non operating property					7,950	31,800	31,800	31,800
Total Water Revenues		2,050,106	1,902,267	1,831,043	1,897,340	1,900,017	2,029,640	2,029,640	2,029,640

WATER EXPENDITURES

CODE	DESCRIPTION	2021	2022	2023	2024	2024	2025	2025	2025
		BUDGET	BUDGET	BUDGET	BUDGET	EST TOTAL	PROPOSED BUDGET	TENTATIVE BUDGET	ADOPTED BUDGET
110	Employee salaries & wages	215,487	215,641	238,612	286,700	260,655	411,600	411,600	458,600
115	Overtime	6,301	3,666	8,529	4,000	19,714	4,000	4,000	4,000
116	Standby time	9,679	10,016	9,770	10,000	9,882	10,000	10,000	13,400
120	Seasonal	11,018			14,400		14,400	14,400	14,400
130	Employee benefits	119,438	107,510	115,593	139,900	111,785	220,500	220,500	235,700
210	Books, subs & memberships	1,334	1,497	1,324	1,500	1,690	1,700	1,700	1,700
220	Public notices				250	50	250	250	250
230	Travel & training	1,750	1,750	4,379	10,000	2,114	10,000	10,000	10,000
240	Office supplies & expense	5,923	6,306	7,110	5,000	7,269	5,000	5,000	5,000
250	Equipment supplies & maint	43,790	42,660	65,240	41,100	53,048	41,100	41,100	41,100
252	Clothing and PPC				3,900	3,532	6,500	6,500	6,500
255	Distribution system maint	303,688	276,780	226,538	260,000	336,070	260,000	260,000	260,000
260	Bldg. & grnds. Supp. & Maint	8,002	5,774	6,734	3,000	11,936	3,000	3,000	3,000
270	Utilities	99,885	118,714	127,213	120,000	84,500	120,000	120,000	120,000
280	Telephone	2,576	2,830	3,514	3,000	3,819	4,000	4,000	4,000
310	Professional services	17,341	20,054	20,091	20,000	23,955	20,000	20,000	20,000
510	Insurance	6,931	6,504	12,081	8,050	8,219	9,600	10,350	10,350
610	Miscellaneous supplies	995	133	508	1,000	424	1,000	1,000	1,000
720	Buildings					516,502	20,000	20,000	20,000
740	Equipment	410,252	313,344	146,178	40,000	73,717	283,000	283,000	283,000
750	New construction	413,466	261,074	543,108	1,498,000	1,185,307	2,130,000	2,130,000	2,130,000
741	2 MG water tank								
810	Debt service-principal								
820	Debt service-interest								
830	Bond Issuance Cost								
920	Contribution - General Fund								
921	Contribution - Cap Proj								
950	Contributions - restricted FB	309,299	264,868	264,868	113,920	142,400	113,920	113,920	113,920
Total Water Expenditures		1,987,155	1,659,121	1,801,390	2,583,720	2,856,588	3,689,570	3,690,320	3,755,920
Budgeted reserves		62,951	243,146	29,653	(686,380)	(956,571)	(1,659,930)	(1,660,680)	(1,726,280)
Totals		2,050,106	1,902,267	1,831,043	1,897,340	1,900,017	2,029,640	2,029,640	2,029,640

SEWER REVENUES

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 EST TOTAL	2025 PROPOSED BUDGET	2025 TENTATIVE BUDGET	2025 ADOPTED BUDGET
3340	Grants	1,088,658	480,342						
3731	Sewer service	1,760,835	1,957,011	2,148,507	2,200,000	2,220,307	2,400,000	2,400,000	2,400,000
3736	Sewer line extension fees	4,498							
3740	Customer service fees	6,520	8,550	4,200	5,000	5,000	5,000	5,000	5,000
3741	Interest earnings	10,940	13,442	129,302	160,500	236,270	225,500	225,500	225,500
3742	Rent from non-op property	17,362	17,362	17,362	17,400	17,362	17,400	17,400	17,400
3743	Bond/loan funds	2,402,000							
3744	Miscellaneous revenues	1,908	10,698	3,442	5,000	54,540	5,000	5,000	5,000
3745	Impact fee - buy-in								
3747	Impact fee - collection	93,310	81,240	42,719	34,960	43,600	34,900	34,900	34,900
3748	Impact fee - treatment	349,982	318,664	174,588	150,000	184,642	150,000	150,000	150,000
3749	Impact fee - S.E. collection		510,032						
	Total Sewer Revenues	4,647,355	3,397,341	2,520,120	2,572,860	2,761,721	2,837,800	2,837,800	2,837,800

SEWER EXPENDITURES

CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2023 EST TOTAL	2024 PROPOSED BUDGET	2024 TENTATIVE BUDGET	2024 ADOPTED BUDGET
110	Employee salaries & wages	278,505	325,729	457,662	416,100	354,338	405,600	405,600	452,600
115	Overtime	31,276	15,208	11,435	20,000	20,471	20,000	20,000	20,000
116	On call pay	9,023	9,558	9,928	15,000	9,909	15,000	15,000	15,000
120	Seasonal				2,000		2,000	2,000	2,000
130	Employee benefits	169,898	190,778	214,928	206,400	170,793	213,500	213,500	228,700
210	Books, subs & memberships		100	586	2,000	247	2,000	2,000	2,000
220	Public Notice		1,066		500	200	500	500	500
230	Travel & training	1,525	4,445	3,451	7,000	5,204	20,000	20,000	20,000
240	Office supplies & expense	5,831	9,899	11,501	6,000	11,604	6,000	6,000	6,000
250	Lab supplies	4,797	5,532	11,030	5,000	4,970	5,000	5,000	5,000
251	Water Reuse				1,000		1,000	1,000	1,000
252	Clothing and PPC				3,250	2,691	3,250	3,250	3,250
254	Plant equip supplies & maint	199,707	184,718	143,411	250,000	104,215	250,000	250,000	250,000
255	Collection system maint	78,363	52,861	57,925	55,000	80,861	212,000	212,000	212,000
256	MBR cleaning chemicals	206,705	18,994	18,780	110,000	14,297	50,000	50,000	50,000
257	Aluminum sulfate	66,169	20,163	65,179	50,000	83,709	110,000	110,000	110,000
258	Polymer					8,522	17,000	17,000	17,000
260	Bldg & grnds supplies & maint	(122)	351	398	500	2,769	4,000	4,000	4,000
270	Utilities	176,228	212,979	266,225	240,000	337,323	340,000	340,000	340,000
280	Telephone	3,836	2,602	3,017	4,500	3,013	4,500	4,500	4,500
285	Internet service	1,642	6,364	5,353	6,000	4,976	6,000	6,000	6,000
310	Professional services	41,054	44,254	51,618	40,000	59,679	250,000	250,000	250,000
311	Pre treatment program				15,000		30,000	30,000	30,000
510	Insurance	17,193	15,622	24,396	20,400	20,865	24,500	26,200	26,200
610	Miscellaneous	69	140	1,173	2,000	1,126	2,000	2,000	2,000
700	Amortization of bond costs				2,500		2,500	2,500	2,500
740	Equipment	8,338			60,000	50,000	110,000	110,000	110,000
750	New construction	2,457,385	299,096		1,163,800	287,135	1,200,000	1,200,000	1,200,000
751	New sewer plant construction								
753	ARPA Funds		10,686	359,950	150,200	150,200			
810	Debt service-principal bonds								
812	Debt service - principal WWTP upgrades				43,600	41,082	44,300	44,300	44,300
820	Debt service - interest bonds	8,630	5,229	(8)					
822	Debt service - interest WWTF	59,092	41,583	40,837	40,100	40,082	39,400	39,400	39,400
840	Debt Service Trustee Fees	1,000							
950	Addition to restricted FB								
	Total Sewer Expenditures	3,826,144	1,477,957	1,758,775	2,937,850	1,870,281	3,390,050	3,391,750	3,453,950
	Budgeted reserves	821,211	1,919,384	761,345	(364,990)	891,440	(552,250)	(553,950)	(616,150)
	Totals	4,647,355	3,397,341	2,520,120	2,572,860	2,761,721	2,837,800	2,837,800	2,837,800

ELECTRIC REVENUES

CODE	DESCRIPTION	2021	2022	2023	2024	2024	2025	2025	2025
		ACTUAL	ACTUAL	ACTUAL	BUDGET	EST TOTAL	PROPOSED BUDGET	TENTATIVE BUDGET	ADOPTED BUDGET
3145	Energy sales and use tax					544,487	550,000	550,000	550,000
3751	Metered energy sales	7,288,791	8,453,535	12,229,463	13,800,000	12,757,750	14,100,000	14,100,000	14,100,000
3752	Energy discounts	(17,683)	(50,914)	(71,068)	(90,000)	(71,931)	(105,000)	(105,000)	(105,000)
3755	New connection fees	177,178	282,712	221,168	85,000	127,003	85,000	85,000	85,000
3757	Sale of materials	40,548	250	300	500	350	500	500	500
3758	Miscellaneous revenues	1,370,776	1,051,682	210,859	500,000	264,396	255,000	255,000	255,000
3759	Miscellaneous grants								
3761	Interest earnings	24,847	12,112	81,117	105,500	151,282	152,000	152,000	152,000
3764	Labor						15,000	15,000	15,000
3765	Equipment						15,000	15,000	15,000
3766	Materials						15,000	15,000	15,000
3767	Impact fee - Distribution	12,650	238,640	170,046	101,200	126,500	101,200	101,200	101,200
3855	Transfer from General Fund		1,500,000		500,000				
3860	Bond Proceeds								
Total Electric Revenues		8,897,107	11,488,017	12,841,885	15,002,200	13,899,837	15,183,700	15,183,700	15,183,700

ELECTRIC EXPENDITURES

CODE	DESCRIPTION	2021	2022	2023	2024	2025	2025	2025	2025
		ACTUAL	ACTUAL	ACTUAL	BUDGET	EST TOTAL	PROPOSED BUDGET	TENTATIVE BUDGET	ADOPTED BUDGET
110	Employee salaries & wages	675,784	723,098	806,991	874,800	835,857	1,182,800	1,182,800	1,229,800
115	Overtime	55,826	62,512	46,411	55,000	101,002	25,000	25,000	25,000
116	Standby time	9,151	8,667	8,904	10,000	9,079	12,000	12,000	13,400
120	Seasonal/Temp employee		1,750	4,025	20,000	5,337	20,000	20,000	20,000
130	Employee benefits	332,773	367,940	390,322	397,500	408,094	561,200	561,200	576,400
210	Books, subs & memberships				200	150	2,900	2,900	2,900
220	Public notices	103			300	150	250	250	250
230	Travel & training	2,467	18,876	12,567	25,000	16,388	20,000	20,000	20,000
240	Office supplies & expense	9,765	10,129	8,784	10,000	8,235	10,000	10,000	10,000
250	Equipment supplies & maint	147,086	194,512	106,615	125,000	111,637	125,000	125,000	125,000
252	Clothing and PPC				6,700	7,921	9,000	9,000	9,000
255	Generation & dist sys maint	(131,825)	490,856	625,024	750,000	872,731	925,000	925,000	925,000
256	Tree City/consumer ed.	102,554	150,921	63,686	85,000	79,317	105,000	105,000	105,000
257	Generator costs	195	44,674	777,837	730,000	820,487	830,000	830,000	830,000
258	Christmas decorations	726	13,754		10,000		10,000	10,000	10,000
259	Hydro plant maintenance	491,494	14,004	5,877	10,000	4,748	75,000	75,000	75,000
260	Bldg & grnds supplies & mai	53,290	34,662	20,891	35,000	31,874	35,000	35,000	35,000
270	Utilities	5,781	9,248	13,357	8,000	36,278	16,000	16,000	16,000
280	Telephone	5,569	5,909	8,682	7,000	10,423	12,000	12,000	12,000
285	Internet service		747	1,165	1,000	2,566	2,500	2,500	2,500
310	Professional services	58,149	74,120	80,300	65,000	45,058	65,000	65,000	65,000
311	Hydro plant relicensing								
510	Insurance	21,556	19,360	29,756	25,500	26,160	28,800	32,800	32,800
610	Miscellaneous supplies	13,224	13,409	11,581	10,000	10,622	10,000	10,000	10,000
620	Miscellaneous services	38,506	46,894	51,634	33,000	57,438	60,000	60,000	60,000
621	Miscellaneous utility relief								
630	Power purchase	5,555,665	6,586,625	9,719,117	10,500,000	8,180,730	9,100,000	9,100,000	9,100,000
735	Canyon Park Improvements	7,565		572	3,500		3,500	3,500	3,500
740	Equipment	373,272	180,789	137,754		111,988	258,000	258,000	160,000
750	New construction	1,206,015	(839,835)	907,598	1,200,000	822,979	600,000	600,000	680,000
810	Debt Service - Principal Bonds						441,000	441,000	441,000
812	Debt Service - Interest Bonds						587,000	587,000	587,000
Total Electric Expenditures		9,034,691	8,233,621	13,839,450	14,997,500	12,617,249	15,131,950	15,135,950	15,181,550
Budgeted reserves		(137,584)	3,254,396	(997,565)	4,700	1,282,588	51,750	47,750	2,150
Totals		8,897,107	11,488,017	12,841,885	15,002,200	13,899,837	15,183,700	15,183,700	15,183,700

IRRIGATION REVENUES

CODE	DESCRIPTION	2021	2022	2023	2024	2024	2025	2025	2025
		ACTUAL	ACTUAL	ACTUAL	BUDGET	EST TOTAL	PROPOSED BUDGET	TENTATIVE BUDGET	ADOPTED BUDGET
3340	State Federal Grants				866,300		866,300	866,300	866,300
3771	Irrigation service	330,750	337,878	352,790	360,000	363,442	370,000	370,000	370,000
3775	New connection fees		(794)		1,000	2,717	1,000	1,000	1,000
3776	Inspection fees								
3779	Misc. Revenue	4,849	78,048	6,808	5,000	8,674	6,000	6,000	6,000
3781	Interest earnings	2,807	3,173	26,492	38,000	34,413	38,000	38,000	38,000
3785	Impact fee - buy-in	63,520	82,576	44,464	47,700	63,520	47,700	47,700	47,700
3830	Transfer from General Fund				510,032	510,032			
Total Irrigation Revenues		401,926	500,881	430,554	1,828,032	982,798	1,329,000	1,329,000	1,329,000

IRRIGATION EXPENDITURES

CODE	DESCRIPTION	2021	2022	2023	2024	2024	2025	2025	2025
		ACTUAL	ACTUAL	ACTUAL	BUDGET	EST TOTAL	PROPOSED BUDGET	TENTATIVE BUDGET	ADOPTED BUDGET
110	Employee salaries & wages	51,936	39,284	44,145	70,700	44,791	98,900	98,900	98,900
115	Overtime	2,891	2,230	1,823	2,000	2,783	2,000	2,000	2,000
130	Employee benefits	23,814	21,754	21,630	41,100	21,635	53,800	53,800	53,800
220	Public Notice				500	150	500	500	500
240	Office supplies & expense	7,643	7,205	6,296	4,500	7,158	7,000	7,000	7,000
250	Equipment supplies & maint		16	47	10,000	150	10,000	10,000	10,000
255	Distribution system maint	70,827	23,569	40,042	30,000	98,707	30,000	30,000	30,000
260	Bldg & grnds supplies & maint		944	1,700	1,000	1,175	1,000	1,000	1,000
270	Utilities	42,662	38,849	44,000	85,000	8,844	85,000	85,000	85,000
280	Telephone		110	288	50	420	450	450	450
310	Professional services	7,705	8,452	7,108	10,000	10,194	10,000	10,000	10,000
510	Insurance	3,458	2,951	8,164	4,100	4,197	4,800	5,300	5,300
540	Irrigation assessments	70,616	70,743	84,810	85,000	87,520	88,000	88,000	88,000
610	Miscellaneous supplies								
710	Land & stock								
740	Equipment	7,210	50,000		40,000	36,632	14,000	14,000	14,000
750	New construction	53,088	795	72,477	1,435,000	609,326	1,385,000	1,385,000	1,385,000
Total Irrigation Expenditures		341,850	266,902	332,530	1,818,950	933,682	1,790,450	1,790,950	1,790,950
Budgeted reserves		60,076	233,979	98,024	9,082	49,116	(461,450)	(461,950)	(461,950)
Totals		401,926	500,881	430,554	1,828,032	982,798	1,329,000	1,329,000	1,329,000

STORM WATER REVENUES

CODE	DESCRIPTION	2021	2022	2023	2024	2024	2025	2025	2025
		ACTUAL	ACTUAL	ACTUAL	BUDGET	EST TOTAL	PROPOSED BUDGET	TENTATIVE BUDGET	ADOPTED BUDGET
3740	Storm Water Inspection Fee	23,850	24,750	12,900	15,000	15,300	15,000	1,500	1,500
3779	Miscellaneous revenues		30,000	328					
3781	Stormwater fees	245,147	282,137	318,922	325,000	346,931	375,000	375,000	375,000
3791	Interest earnings	1,877	2,558	24,539	34,000	49,374	50,500	50,500	50,500
Total Storm Water Revenue		270,874	339,445	356,689	374,000	411,605	440,500	427,000	427,000

STORM WATER EXPENDITURES

CODE	DESCRIPTION	2021	2022	2023	2024	2024	2025	2025	2025
		ACTUAL	ACTUAL	ACTUAL	BUDGET	EST TOTAL	PROPOSED BUDGET	TENTATIVE BUDGET	ADOPTED BUDGET
110	Employee Salaries & Wage	17,810	18,236	19,633	20,500	21,843	20,500	20,500	20,500
115	Overtime	184	334	1,149	1,000	2,085	1,000	1,000	1,000
130	Employee Benefits	8,294	8,752	9,267	10,100	9,947	10,100	10,100	10,100
220	Public notices			162	500	150	500	500	500
230	Travel & training		674	470	1,000	300	1,000	1,000	1,000
250	Equipment supplies & main	261	1,661		2,500	350	2,500	2,500	2,500
255	Collection system maint	3,930	32,219	19,713	15,000	18,297	15,000	15,000	15,000
280	Telephone		55	153		225	225	225	225
310	Professional services	31,147	25,592	18,052	30,000	29,114	30,000	30,000	30,000
450	Flood Control			4,807	3,000	2,250	3,000	3,000	3,000
510	Insurance	413	353	4,565	500	501	580	650	650
730	Grounds improvements								
740	Equipment		50,000						
750	New construction	83,769		62,786	450,000	148,955	70,000	70,000	70,000
Total Storm Water Expendit		145,808	137,876	140,757	534,100	234,017	154,405	154,475	154,475
Budgeted reserves		125,066	201,569	215,932	(160,100)	177,588	286,095	272,525	272,525
Totals		270,874	339,445	356,689	374,000	411,605	440,500	427,000	427,000