



2024-2025

City of Sweet Home

Proposed Budget

Table of Contents

<u>Informational</u>	<u>Page</u>
Accounting Structure	04
All Funds - Resources Summary	06
All Funds - Expenditures Summary	07
Personnel Summary	08
General Fund - Resource	10
General Fund - Expenditures Summary	11
General Fund Departments	12
Public Safety Fund	20
Library Fund	22
Transportation Fund	24
Community Enhancement Fund	26
Willow Yucca Fund	29
System Development Charge Funds	30
Water Fund	33
Sewer Fund	37
Storm Fund	40
Community Development Fund	42
Reserve Fund	43

Accounting Structure

<u>FUND</u>	<u>Number</u>	<u>Description & Purpose</u>
GENERAL FUND		
General Fund	100	The General Fund is used to account for all financial resources except for those to be accounted for in another fund. Administration, City Council, Court, Finance, Community Development, and Parks are departments within the General Fund.
SPECIAL REVENUE		
Public Safety Fund	200	The Public Safety Fund is a separate fund for the operation of the City of Sweet Home Police Department that receives a special operating levy from the City of Sweet Home.
Library Fund	201	The Library Fund is a separate fund for the operation of the City of Sweet Home Library Department that receives a special operating levy from the City of Sweet Home.
Transportation Fund	206	This fund is created to track revenues related to State Gas Tax revenues and operational expenditures related to Street maintenance expenditures and capital projects.
Community Enhancement Fund	207	This fund was created from several smaller funds that were consolidated into a single fund to simplify tracking with specific departments/programs setup for smaller expenditures to specific programs with dedicated funding and.
Willa Yucca Fund	208	The fund was created to track specifically a new Local Improvement District within the City of Sweet Home. This fund will track capital expenditures for this project along with future payments for debt service and payments from residents for their local improvement district payments.
Economic Development Fund	760	The fund was created to track economic development grants and funding related to economic development activi-

Accounting Structure

<u>FUND</u>	<u>Number</u>	<u>Description & Purpose</u>
ENTERPRISE FUNDS		
System Development Charges	301— 305	These funds are specifically created to track revenues and expenditures for system development charges for Water, Sewer, Storm, Parks, and Transportation. Revenues come from development fees that aid in supplemental funding for capital improvements throughout the city.
Water Fund	500	The Water Fund accounts for the resources and expenditures related to the supply, treatment, and distribution of water.
Sewer Fund	550	The Wastewater (Sewer) Fund accounts for the resources and expenses related to the supply, treatment, and collec-
Storm Fund	560	The Storm Fund accounts for the resources and expenses related to the maintenance of the City's storm water system.
RESERVE FUNDS		
Reserve Fund	770	The Reserve Fund was created as a fund to track resources that the City Council has set aside for future projects and activities.

Budget Summary - Resources

<u>FUND</u>	<u>Local Taxes</u>	<u>Intergov. & Grants</u>	<u>Charges for Services</u>	<u>Fines</u>	<u>Lic. Perm. & Fees</u>	<u>Misc.</u>	<u>Transfers</u>	<u>Beginning Balance</u>	<u>Total Resources</u>
General	879,000	1,127,000	432,000	115,000	217,000	750,000	0	2,870,000	6,390,000
<u>Special Revenue</u>									
Public Safety	3,830,000	0	0	0	0	130,000	0	2,911,000	6,871,000
Library	612,000	50,000	0	0	1,000	7,000	100,000	480,000	1,250,000
Transportation	0	777,000	0	0	0	10,000	0	386,000	1,173,000
Enhancement	0	0	0	0	0	16,000	15,000	797,000	828,000
Willow Yucca LID Fund	0	0	0	0	0	2,000,000	0	0	2,000,000
Total Special Revenue Funds	4,442,000	827,000	0	0	1,000	2,163,000	115,000	4,574,000	12,122,000
<u>SDC Funds</u>									
Water SDC	0	0	0	0	75,000	0	0	925,000	1,000,000
Sewer SDC	0	0	0	0	70,000	0	0	920,000	990,000
Storm SDC	0	0	0	0	20,000	0	0	92,000	112,000
Transportation SDC	0	0	0	0	120,000	0	0	1,267,000	1,387,000
Parks SDC	0	0	0	0	13,000	0	0	131,000	144,000
<u>Enterprise Funds</u>									
Water	0	810,000	2,725,000	0	0	30,000	0	2,766,000	6,331,000
Sewer	30,000	0	3,160,000	0	0	60,005,000	0	4,785,000	67,980,000
Storm	0	0	215,000	0	0	5,000	0	405,000	625,000
Total Enterprise Funds	30,000	810,000	6,100,000	0	298,000	60,040,000	0	11,291,000	78,569,000
<u>Internal Service Funds</u>									
Comm. Econ Develop.	0	0	0	0	0	0	0	108,000	108,000
Reserve	0	0	0	0	0	0	0	465,000	465,000
Total Internal Service Funds	0	0	0	0	0	0	0	573,000	573,000
TOTAL RESOURCES - ALL FUNDS	5,351,000	2,764,000	6,532,000	115,000	516,000	62,953,000	115,000	19,308,000	97,654,000

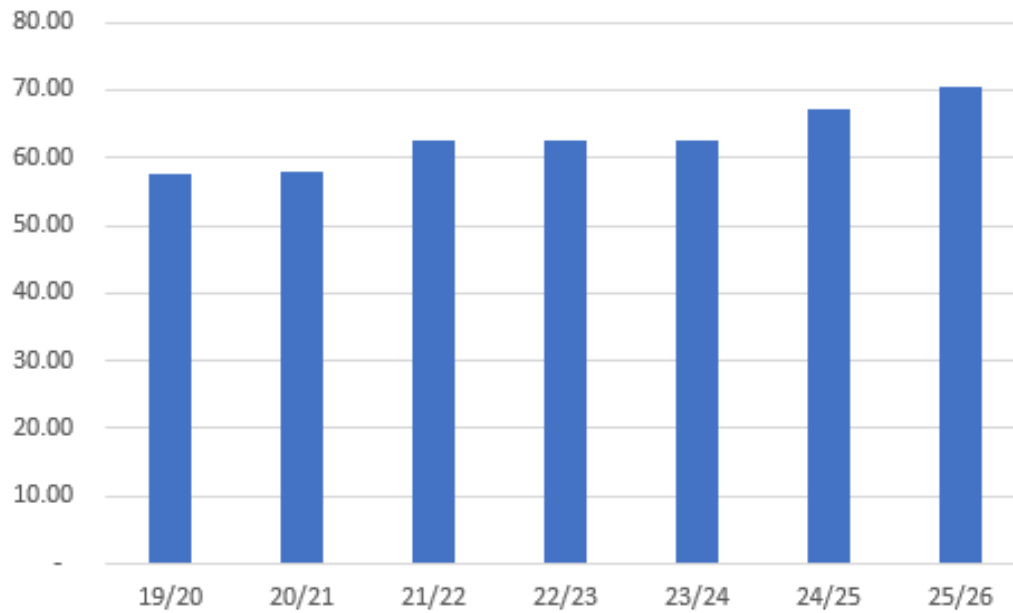
Budget Summary - Expenditures

<u>FUND</u>	<u>Personnel Services</u>	<u>Materials & Services</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>Transfers</u>	<u>Contingency</u>	<u>Total Approp.</u>	<u>Unapp.</u>	<u>Total Expenditures</u>
General	2,170,000	1,330,000	365,000	0	15,000	1,000,000	4,880,000	1,510,000	6,390,000
<u>Special Revenue</u>									
Public Safety	3,345,000	861,000	200,000	0	0	850,000	5,256,000	1,615,000	6,871,000
Library	447,000	181,000	0	0	0	300,000	928,000	322,000	1,250,000
Transportation	508,000	229,000	345,000	0	0	91,000	1,173,000	0	1,173,000
Enhancement	0	275,000	553,000	0	0	0	828,000	0	828,000
Willow Yucca LID Fund	0	100,000	1,900,000	0	0	0	2,000,000	0	2,000,000
Total Special Revenue Funds	4,300,000	1,646,000	2,998,000	0	0	1,241,000	10,185,000	1,937,000	12,122,000
<u>SDC Funds</u>									
Water SDC	0	300,000	700,000	0	0	0	1,000,000	0	1,000,000
Sewer SDC	0	300,000	690,000	0	0	0	990,000	0	990,000
Storm SDC	0	25,000	87,000	0	0	0	112,000	0	112,000
Transportation SDC	0	300,000	1,087,000	0	0	0	1,387,000	0	1,387,000
Parks SDC	0	40,000	104,000	0	0	0	144,000	0	144,000
<u>Enterprise Funds</u>									
Water	760,000	857,000	1,350,000	700,000	0	395,000	4,062,000	2,269,000	6,331,000
Sewer	713,000	1,070,000	30,000,000	435,000	0	440,000	32,658,000	35,322,000	67,980,000
Storm	162,000	89,000	50,000	0	0	45,000	346,000	279,000	625,000
Total Enterprise Funds	1,635,000	2,981,000	34,068,000	1,135,000	0	880,000	40,699,000	37,870,000	78,569,000
<u>Internal Service Funds</u>									
Comm. Econ Develop. Reserve	0	108,000	0	0	0	0	108,000	0	108,000
Total Internal Service Funds	0	108,000	0	0	100,000	365,000	465,000	0	465,000
TOTAL EXPENDITURES - ALL FUNDS	8,105,000	6,065,000	37,431,000	1,135,000	115,000	3,486,000	56,337,000	41,317,000	97,654,000

Personnel Summary

	<u>19/20</u>	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>
Administration	2.85	3.05	4.25	3.05	3.05	3.25	4.00
Finance	3.90	3.90	3.90	3.95	3.95	3.20	3.50
Comm. Develop.	5.40	5.00	5.00	4.05	4.05	6.00	6.00
Municipal Court	2.55	2.55	2.55	2.50	2.50	2.45	3.24
Library	3.00	3.00	3.00	3.00	3.00	4.50	4.69
Police	23.00	23.50	22.00	22.00	22.00	23.50	24.16
Public Works	17.00	17.00	22.00	23.95	23.95	24.40	25.05
	57.70	58.00	62.70	62.50	62.50	67.30	70.64

Personnel Totals



General Fund Resources

<u>Description</u>	<u>Actual 2021/22</u>	<u>Actual 2022/23</u>	<u>Adopted 2023/24</u>	<u>EST YE 2023/24</u>	<u>Proposed 2024/25</u>
Beginning Balance	1,837,459	1,542,614	1,500,000	1,540,000	2,870,000
Property Tax - Current	710,042	882,844	800,000	800,000	824,000
Property Tax - Past	20,000	1,323	8,000	6,000	5,000
Transient Taxes	22,000	44,594	45,000	55,000	50,000
Total	752,042	928,762	853,000	861,000	879,000
Franchise Fees	698,550	763,079	675,000	675,000	695,000
Revenue Sharing - General	115,000	133,900	120,000	130,000	125,000
Revenue Sharing - Cigarette	7,100	7,272	7,000	7,000	7,000
Revenue Sharing - OLCC	174,000	197,137	197,000	197,000	210,000
Revenue Sharing - MJ	111,587	90,214	14,000	100,000	90,000
Total	1,106,237	1,191,602	1,013,000	1,109,000	1,127,000
Grant	182,001	1,251,746	0	0	0
Support Service Charges	1,523,634	541,000	797,000	698,000	432,000
Licenses	0	0	50,000	0	0
Licenses - Business	0	100	0	0	0
Permits	0	510	1,000	0	0
Permits - Building	160,000	219,579	160,000	110,000	125,000
Fees	11,150	13,675	14,000	8,000	40,000
Fees - Passports	14,000	9,080	15,000	12,000	12,000
Fees - Planning	14,500	15,247	13,000	60,000	40,000
Fines - Court	175,000	150,533	200,000	110,000	115,000
Total	374,650	408,723	453,000	300,000	332,000
Interest	25,000	339,793	170,000	600,000	400,000
Miscellaneous	173,200	106,692	50,000	650,000	100,000
Unhoused Assistance	0	0	0	450,000	250,000
Total Miscellaneous	198,200	446,485	220,000	1,700,000	750,000
Transfer	4,592	0	0	0	0
TOTAL RESOURCES	5,978,815	6,310,931	4,836,000	6,208,000	6,390,000

General Fund Expenditures

Description	Actual 2021/22	Actual 2022/23	Adopted 2023/24	EST YE 2023/24	Proposed 2024/25
Admin PS	440,198	482,849	484,000	410,000	605,000
City Council PS	6,420	4,052	22,000	16,000	18,000
Comm & Econ Dev. PS	521,884	542,930	635,000	457,000	628,000
Finance PS	419,009	149,405	322,000	293,000	290,000
Municipal Court PS	234,685	262,313	300,000	295,000	271,000
Parks PS	746,888	792,109	274,000	269,000	358,000
Total Personal Services	2,369,084	2,233,658	2,037,000	1,740,000	2,170,000
Admin MS	1,215,308	73,126	67,000	13,000	85,000
City Council MS	0	1,557	9,000	4,500	9,000
Comm & Econ Dev. MS	213,700	197,305	357,000	235,000	276,000
Finance MS	176,108	290,006	259,000	225,000	236,000
Municipal Court MS	43,350	28,014	39,000	39,000	38,000
Parks MS	311,132	169,095	161,000	145,000	166,000
Community Center MS	0	0	0	0	30,000
General Services MS	0	517,039	389,000	728,000	490,000
Total Materials & Services	1,959,598	1,276,142	1,281,000	1,389,500	1,330,000
Capital Outlay	0	0	200,000	200,000	250,000
Unhoused Assistance	0	0	0	0	115,000
Total Capital Outlay	0	0	200,000	200,000	365,000
Transfer	107,519	0	5,000	5,000	15,000
Contingency	0	0	255,000	0	1,000,000
Unappropriated	0	0	1,058,000	0	1,510,000
Total General Fund Expenditures	4,436,201	3,509,799	4,836,000	3,334,500	6,390,000

Administration

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>EST YE</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>
Administration Dept.						
100-101-000-504	Wages	304,939	368,287	337,000	280,000	440,000
100-101-000-505	Overtime	1,040	28	0	0	0
100-101-000-506	Insurance	61,568	37,068	47,000	34,000	62,000
100-101-000-507	Retirement	43,651	41,111	47,000	45,000	63,000
100-101-000-508	Taxes	28,021	28,388	26,000	24,000	5,000
100-101-000-509	Other	979	7,967	27,000	27,000	35,000
Total Personal Services		440,198	482,849	484,000	410,000	605,000
100-101-000-510	Operating Supplies	664,221	19,242	20,000	10,000	15,000
100-101-000-511	Personnel Uniforms	0	80	0	0	0
100-101-000-512	Utilities	198,300	4,659	0	0	0
100-101-000-513	Computer Maintenance	8,000	0	0	0	0
100-101-000-514	Public Information	6,250	0	0	0	10,000
100-101-000-516	Professional Development	48,200	12,551	5,000	2,000	10,000
100-101-000-517	Professional Services	234,807	13,615	42,000	1,000	45,000
100-101-000-519	Projects & Programs	39,950	3,389	0	0	5,000
100-101-000-528	Fuel	2,580	0	0	0	0
100-101-000-530	IT Charges	0	9,351	0	0	0
100-101-000-531	Enterprise Fleet	0	3,931	0	0	0
100-101-000-532	Miscellaneous	0	4,075	0	0	0
100-101-000-534	Equipment Maintenance	3,300	0	0	0	0
100-101-000-535	Equipment Rental	9,700	2,233	0	0	0
Total Materials & Services		1,215,308	73,126	67,000	13,000	85,000
TOTAL ADMINISTRATION		1,655,506	555,975	551,000	423,000	690,000

City Council

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>EST YE</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>
City Council Dept						
100-103-000-504	Wages	6,420	3,758	18,000	14,000	14,000
100-103-000-505	Overtime	0	0	0	0	0
100-103-000-506	Insurance	0	0	0	0	0
100-103-000-507	Retirement	0	0	0	0	0
100-103-000-508	Taxes	0	287	2,000	1,500	2,000
100-103-000-509	Other	0	7	2,000	500	2,000
	Total Personal Services	6,420	4,052	22,000	16,000	18,000
100-103-000-510	Operating Supplies	0	157	1,000	500	1,000
100-103-000-514	Public Information	0	0	0	0	0
100-103-000-516	Professional Development	0	0	4,000	2,000	4,000
100-103-000-517	Professional Services	0	0	4,000	2,000	4,000
100-103-000-519	Projects & Programs	0	0	0	0	0
100-103-000-532	Miscellaneous	0	1,400	0	0	0
	Total Materials & Services	0	1,557	9,000	4,500	9,000
TOTAL COUNCIL EXPENDITURES		6,420	5,609	31,000	20,500	27,000

Community & Economic Development Department

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>EST YE</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>
<i>Community & Economic Development Dept</i>						
100-104-000-504	Wages	349,044	399,699	400,000	317,000	436,000
100-104-000-505	Overtime	100	0	0	0	0
100-104-000-506	Insurance	93,264	72,367	141,000	75,000	89,000
100-104-000-507	Retirement	50,743	27,482	52,000	32,000	63,000
100-104-000-508	Taxes	26,400	36,976	32,000	25,000	35,000
100-104-000-509	Other	2,333	6,405	10,000	8,000	5,000
	Total Personal Services	521,884	542,930	635,000	457,000	628,000
100-104-000-510	Operating Supplies	31,600	8,148	15,000	10,000	7,000
100-104-000-511	Personnel Uniforms	900	0	4,000	2,500	1,000
100-104-000-512	Utilities	14,500	10,077	0	0	0
100-104-000-513	Computer Maintenance	0	0	0	0	0
100-104-000-514	Public Information	13,000	3,311	3,000	3,000	8,000
100-104-000-516	Professional Development	6,200	3,388	6,000	6,000	6,000
100-104-000-517	Professional Services	122,200	120,589	95,000	100,000	110,000
100-104-000-519	Projects & Programs	20,300	17,626	23,000	500	34,000
100-104-000-528	Fuel	1,000	747	1,000	1,500	1,000
100-104-000-530	IT Charges	0	10,608	0	0	0
100-104-000-531	Enterprise Fleet	0	4,661	5,000	5,000	5,000
100-104-000-532	Miscellaneous	0	13	0	0	0
100-104-000-534	Equipment Maintenance	300	918	2,000	1,000	2,000
100-104-000-535	Equipment Rental	3,700	1,270	3,000	2,500	2,000
100-104-000-538	Abatement	0	15,950	200,000	103,000	100,000
	Total Materials & Services	213,700	197,305	357,000	235,000	276,000
TOTAL ECON DEV EXPENDITURES		735,584	740,235	992,000	692,000	904,000

Finance Department

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>EST YE</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>
Finance Dept						
100-105-000-504	Wages	273,054	90,711	200,000	185,000	205,000
100-105-000-505	Overtime	0	0	0	0	0
100-105-000-506	Insurance	85,154	29,141	62,000	32,000	36,000
100-105-000-507	Retirement	39,424	12,680	30,000	27,000	29,000
100-105-000-508	Taxes	20,580	15,054	16,000	45,000	17,000
100-105-000-509	Other	797	1,819	14,000	4,000	3,000
	Total Personal Services	419,009	149,405	322,000	293,000	290,000
100-105-000-510	Operating Supplies	3,800	7,220	10,000	6,000	6,000
100-105-000-512	Utilities	8,600	5,303	0	0	0
100-105-000-513	Computer Maintenance	0	0	0	0	0
100-105-000-514	Public Information	4,508	1,187	0	2,000	2,000
100-105-000-516	Professional Development	4,000	745	2,000	2,000	3,000
100-105-000-517	Professional Services	103,100	211,912	150,000	170,000	180,000
100-105-000-518	Bank Service Fees	50,200	56,181	95,000	45,000	45,000
100-105-000-519	Projects & Programs	0	0	0	0	0
100-105-000-530	IT Charges	0	5,722	0	0	0
100-105-000-532	Miscellaneous	0	0	0	0	0
100-105-000-535	Equipment Rental	1,900	1,736	2,000	0	0
	Total Materials & Services	176,108	290,006	259,000	225,000	236,000
TOTAL FINANCE EXPENDITURES		595,117	439,411	581,000	518,000	526,000

Court Department

<u>Account</u>	<u>Description</u>	<u>Actual 2021/22</u>	<u>Actual 2022/23</u>	<u>Adopted 2023/24</u>	<u>EST YE 2023/24</u>	<u>Proposed 2024/25</u>
<i>Court Dept.</i>						
100-107-000-504	Wages	182,345	211,033	240,000	238,000	193,000
100-107-000-505	Overtime	200	0	0	0	0
100-107-000-506	Insurance	19,368	17,036	21,000	18,000	38,000
100-107-000-507	Retirement	18,300	17,339	18,000	19,000	21,000
100-107-000-508	Taxes	13,960	16,507	19,000	19,000	16,000
100-107-000-509	Other	512	398	2,000	1,000	3,000
	Total Personal Services	234,685	262,313	300,000	295,000	271,000
100-107-000-510	Operating Supplies	11,200	7,363	17,000	15,000	10,000
100-107-000-512	Utilities	9,400	5,657	7,000	5,000	5,000
100-107-000-513	Computer Maintenance	0	0	0	0	0
100-107-000-514	Public Information	2,100	0	0	0	0
100-107-000-516	Professional Development	2,350	1,765	3,000	3,000	4,000
100-107-000-517	Professional Services	18,300	6,667	12,000	15,000	15,000
100-107-000-519	Projects & Programs	0	192	0	0	3,000
100-107-000-529	Facility Maintenance	0	1,020	0	1,000	1,000
100-107-000-530	IT Charges	0	5,351	0	0	0
100-107-000-532	Miscellaneous	0	0	0	0	0
	Total Materials & Services	43,350	28,014	39,000	39,000	38,000
TOTAL MUNICIPAL COURT EXPENDITURES		278,035	290,327	339,000	334,000	309,000

Parks Department

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>EST YE</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>
<u>Parks Dept.</u>						
100-116-000-504	Wages	511,008	514,573	166,000	163,000	225,000
100-116-000-505	Overtime	800	2,699	2,000	3,000	3,000
100-116-000-506	Insurance	127,364	159,759	66,000	64,000	85,000
100-116-000-507	Retirement	62,438	68,288	20,000	18,000	24,000
100-116-000-508	Taxes	38,092	39,006	15,000	15,000	18,000
100-116-000-509	Other	7,186	7,784	5,000	6,000	3,000
	Total Personal Services	746,888	792,109	274,000	269,000	358,000
100-116-000-510	Operating Supplies	177,267	59,864	25,000	15,000	20,000
100-116-000-512	Utilities	14,200	1,033	12,000	9,000	13,000
100-116-000-513	Computer Maintenance	0	12,226	0	0	1,500
100-116-000-514	Public Information	0	298	1,000	1,000	1,000
100-116-000-515	Insurance - General	6,400	7,868	9,000	8,500	8,500
100-116-000-516	Professional Development	2,700	405	1,000	1,500	2,000
100-116-000-517	Professional Services	42,150	20,397	40,000	40,000	40,000
100-116-000-519	Projects & Programs	0	3,046	4,000	5,000	5,000
100-116-000-528	Fuel	8,700	5,467	5,000	5,000	5,000
100-116-000-529	Facility Maintenance	52,300	21,343	34,000	40,000	40,000
100-116-000-530	IT Charges	0	5,330	0	0	0
100-116-000-531	Enterprise Fleet	0	24,688	18,000	11,000	19,000
100-116-000-532	Miscellaneous	0	0	0	0	0
100-116-000-534	Equipment Maintenance	5,000	5,458	7,000	4,000	6,000
100-116-000-535	Equipment Rental	2,415	1,672	5,000	5,000	5,000
	Total Materials & Services	311,132	169,095	161,000	145,000	166,000
TOTAL PARKS & REC EXPENDITURES		1,058,020	961,204	435,000	414,000	524,000

Community Center Department

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>EST YE</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>
<u>Community Center</u>						
100-117-000-510	Operating Supplies	0	0	0	0	1,000
100-117-000-512	Utilities	20,334	4,572	27,000	24,000	24,000
100-117-000-517	Professional Services	272	1,750	2,000	2,000	4,000
100-117-000-529	Projects & Programs	3,113	5,756	14,000	13,000	1,000
	Total Materials & Services	23,719	12,078	43,000	39,000	30,000
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TOTAL COMMUNITY CENTER EXPENDITURES		23,719	12,078	43,000	39,000	30,000

General Services Department

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>EST YE</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>
<u>General Services Dept.</u>						
100-120-000-510	Operating Supplies	0	33,102	20,000	450,000	30,000
100-120-000-512	Utilities	0	190,299	170,000	150,000	170,000
100-120-000-513	Computer Maintenance	0	20,114	0	0	0
100-120-000-515	Insurance - General	0	83,097	102,000	102,000	115,000
100-120-000-517	Professional Services	0	157,983	0	0	0
100-120-000-519	Projects & Programs	0	5,629	0	0	0
100-120-000-529	Facility Maintenance	0	19,400	50,000	20,000	20,000
100-120-000-530	IT Charges	0	0	35,000	1,000	0
100-120-000-531	Enterprise Fleet	0	0	12,000	5,000	5,000
100-120-000-535	Equipment Rental	0	7,413	0	0	0
100-120-000-XXX	Unhoused Assistance	0	0	0	0	150,000
	TOTAL GENERAL SERVICES EXPENDITURES	0	517,039	389,000	728,000	490,000

Public Safety Fund (200)

<u>Account</u>	<u>Description</u>	<u>Actual 2021/22</u>	<u>Actual 2022/23</u>	<u>Adopted 2023/24</u>	<u>EST YE 2023/24</u>	<u>Proposed 2024/25</u>
200-000-000-300	Beginning Balance	2,384,159	3,373,001	3,700,000	3,373,000	2,911,000
200-000-000-302	Property Tax - Current	3,543,010	3,213,835	3,605,000	3,500,000	3,800,000
200-000-000-303	Property Tax - Past	70,009	6,320	70,000	30,000	30,000
	Total Taxes	3,613,019	3,220,156	3,675,000	3,530,000	3,830,000
200-000-000-333	Grants	0	896	0	0	0
200-000-000-350	Licenses	50,127	2,176	0	500	0
200-000-000-380	Interest	68,560	50,000	30,000	30,000	30,000
200-000-000-381	Miscellaneous	0	39,799	0	50,000	100,000
	Total Miscellaneous	68,560	89,799	30,000	80,000	130,000
200-000-000-390	Transfer	42,087	0	0	0	0
	TOTAL RESOURCES	6,157,952	6,686,028	7,405,000	6,983,500	6,871,000

Public Safety Fund (200)

<u>Account</u>	<u>Description</u>	<u>Actual 2021/22</u>	<u>Actual 2022/23</u>	<u>Adopted 2023/24</u>	<u>EST YE 2023/24</u>	<u>Proposed 2024/25</u>
200-000-000-504	Wages	1,350,507	1,444,896	1,950,000	1,923,000	2,055,000
200-000-000-505	Overtime	92,744	72,078	65,000	90,000	100,000
200-000-000-506	Insurance	320,223	371,981	400,000	366,000	575,000
200-000-000-507	Retirement	198,294	227,568	375,000	379,000	430,000
200-000-000-508	Taxes	109,281	117,613	153,000	153,000	165,000
200-000-000-509	Other	27,032	30,133	63,000	55,000	20,000
	Total Personal Services	2,098,080	2,264,270	3,006,000	2,966,000	3,345,000
200-000-000-510	Operating Supplies	57,535	67,084	65,000	52,500	155,000
200-000-000-511	Personnel Uniforms	26,107	16,998	29,000	31,000	37,000
200-000-000-512	Utilities	53,956	61,270	57,000	58,500	60,000
200-000-000-513	Computer Maintenance	0	16,202	0	0	0
200-000-000-514	Public Information	2,239	1,365	1,000	500	1,000
200-000-000-515	Insurance - General	0	43,359	63,000	55,000	60,000
200-000-000-516	Professional Development	10,345	22,751	20,000	25,000	37,000
200-000-000-517	Professional Services	32,541	53,625	29,000	26,500	40,000
200-000-000-519	Projects & Programs	6,291	58,290	0	0	18,000
200-000-000-528	Fuel	27,735	45,107	43,000	48,000	61,000
200-000-000-529	Facility Maintenance	13,219	9,565	32,000	48,500	56,000
200-000-000-530	IT Charges	28,781	49,483	28,000	72,000	54,000
200-000-000-531	Enterprise Fleet	0	1,912	35,000	24,000	70,000
200-000-000-532	Miscellaneous	0	4,202	0	0	0
200-000-000-533	Support Service Charges	225,543	89,072	143,000	143,000	100,000
200-000-000-534	Equipment Maintenance	31,327	34,157	65,000	87,000	64,000
200-000-000-538	Abatement	0	0	8,000	20,000	48,000
	Total Materials & Services	515,619	574,440	618,000	691,500	861,000
200-000-000-555	Capital Outlay	102,912	65,922	450,000	415,000	200,000
200-000-000-565	Transfer	68,430	0	0	0	0
200-000-000-585	Contingency	0	0	335,000	0	850,000
200-000-000-595	Unappropriated	0	0	2,996,000	0	1,615,000
	TOTAL EXPENDITURES	2,785,040	2,904,633	7,405,000	4,072,500	6,871,000

Library Fund (201)

<u>Account</u>	<u>Description</u>	<u>Actual 2021/22</u>	<u>Actual 2022/23</u>	<u>Adopted 2023/24</u>	<u>EST YE 2023/24</u>	<u>Proposed 2024/25</u>
201-000-000-300	Beginning Balance	511,976	484,246	890,000	484,000	480,000
201-000-000-302	Property Tax - Current	508,979	595,701	590,000	590,000	607,000
201-000-000-303	Property Tax - Past	10,530	942	10,000	5,000	5,000
	Total Taxes	519,509	596,643	600,000	595,000	612,000
201-000-000-333	Grants	0	7,333	42,000	30,000	50,000
201-000-000-350	Fees	5,000	4,638	1,000	2,000	1,000
201-000-000-380	Interest	5,363	4,000	5,000	5,000	5,000
201-000-000-381	Miscellaneous	3,000	8,739	4,000	4,000	2,000
	Total Miscellaneous	8,363	12,739	9,000	9,000	7,000
201-000-000-390	Transfer	0	0	0	0	100,000
	TOTAL RESOURCES	1,044,848	1,105,599	1,542,000	1,120,000	1,250,000

Library Fund (201)

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>EST YE</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>
201-000-000-504	Wages	160,413	181,446	310,000	282,000	316,000
201-000-000-505	Overtime	0	0	1,000	1,000	1,000
201-000-000-506	Insurance	32,294	38,080	45,000	38,000	58,000
201-000-000-507	Retirement	22,469	24,397	33,000	31,000	43,000
201-000-000-508	Taxes	12,500	14,208	23,000	22,000	25,000
201-000-000-509	Other	1,065	3,031	6,000	4,000	4,000
Total Personal Services		228,741	261,162	418,000	378,000	447,000
201-000-000-510	Operating Supplies	47,700	38,787	22,000	18,000	15,000
201-000-000-511	Uniforms & Equipment	400	50	0	0	1,000
201-000-000-512	Utilities	24,350	22,784	28,000	20,000	20,000
201-000-000-513	Computer Maintenance	0	0	0	0	3,000
201-000-000-514	Public Information	9,000	364	0	0	0
201-000-000-515	Insurance - General	5,549	4,800	7,000	5,500	8,000
201-000-000-516	Professional Development	2,900	2,745	2,000	2,000	2,000
201-000-000-517	Professional Services	8,585	11,671	27,000	25,000	10,000
201-000-000-519	Projects & Programs	4,868	14,424	2,000	0	8,000
201-000-000-528	Fuel	100	108	0	0	0
201-000-000-529	Facility Maintenance	9,000	3,604	2,000	5,000	5,000
201-000-000-530	IT Charges	7,466	7,417	1,000	500	0
201-000-000-533	Support Service Charges	57,419	73,114	141,000	141,000	55,000
201-000-000-534	Equipment Maintenance	6,320	3,081	6,000	5,000	4,000
201-000-000-547	Print Materials	34,000	42,716	45,000	30,000	40,000
201-000-000-548	Non-Print Materials	18,350	14,653	14,000	10,000	10,000
Total Materials & Services		236,007	240,319	297,000	262,000	181,000
201-000-000-555	Capital Outlay	0	20,000	15,000	0	0
201-000-000-565	Transfer	287,800	0	0	0	0
201-000-000-585	Contingency	0	0	126,000	0	300,000
201-000-000-595	Unappropriated	0	0	686,000	0	322,000
TOTAL EXPENDITURES		752,548	521,481	1,542,000	640,000	1,250,000

Transportation Fund (206)

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>EST YE</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>
206-000-000-300	Beginning Balance	396,375	739,707	350,000	515,000	386,000
206-000-000-329	State Gas Tax	733,922	779,476	765,000	765,000	777,000
206-000-000-333	Grants	740,118	0	0	0	0
206-000-000-380	Interest	4,061		5,000	5,000	5,000
206-000-000-381	Miscellaneous	0	418	0	14,000	5,000
	Total Miscellaneous	4,061	5,418	5,000	19,000	10,000
TOTAL RESOURCES		1,874,476	1,524,600	1,120,000	1,299,000	1,173,000

Transportation Fund (206)

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>EST YE</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>
206-000-000-504	Wages	173,063	202,485	298,000	278,000	322,000
206-000-000-505	Overtime	7,210	236	3,000	1,000	3,000
206-000-000-506	Insurance	52,890	62,546	85,000	76,000	114,000
206-000-000-507	Retirement	18,609	20,513	35,000	34,000	41,000
206-000-000-508	Taxes	13,415	15,595	24,000	22,000	25,000
206-000-000-509	Other	11,524	5,905	10,000	8,000	3,000
Total Personal Services		276,711	307,280	455,000	419,000	508,000
206-000-000-510	Operating Supplies	44,300	51,567	31,000	45,000	45,000
206-000-000-511	Personnel Uniforms	800	2,034	3,000	3,000	3,000
206-000-000-512	Utilities	9,850	7,844	7,000	8,000	10,000
206-000-000-513	Computer Maintenance	0	0	0	0	2,000
206-000-000-514	Public Information	1,502	93	1,000	500	1,000
206-000-000-515	Insurance - General	778	12,467	14,000	13,700	14,000
206-000-000-516	Professional Development	3,300	1,172	3,000	3,000	3,000
206-000-000-517	Professional Services	24,725	8,167	25,000	20,000	20,000
206-000-000-518	Bank Service Fees	100	0	0	0	0
206-000-000-519	Projects & Programs	706,468	0	0	35,000	50,000
206-000-000-528	Fuel	16,615	15,026	15,000	15,000	15,000
206-000-000-529	Facility Maintenance	2,100	3,833	10,000	6,000	6,000
206-000-000-530	IT Charges	2,000	7,968	0	0	0
206-000-000-531	Enterprise Fleet	0	32,413	20,000	9,700	10,000
206-000-000-532	Miscellaneous	0	80	0	0	0
206-000-000-533	Support Service Charges	114,542	25,697	85,000	85,000	38,000
206-000-000-534	Equipment Maintenance	6,500	18,382	10,000	10,000	10,000
206-000-000-536	Equipment Rental	1,200	1,587	1,000	2,000	2,000
206-000-000-536	Chemical Supplies	0	203	0	0	0
Total Materials & Services		934,780	188,532	225,000	255,900	229,000
206-000-000-555	Capital Outlay	0	512,743	75,000	238,000	345,000
206-000-000-565	Transfer	66,208	0	0	0	0
206-000-000-585	Contingency	0	0	170,000	0	91,000
206-000-000-595	Unappropriated	0	0	195,000	0	0
TOTAL EXPENDITURES		1,277,699	1,008,555	1,120,000	912,900	1,173,000

Community Enhancement Fund (207)

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>EST YE</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>
207-113-000-300	Beginning - Path Program	532,415	968,680	731,000	968,000	753,000
207-114-000-300	Beginning - Special Events	7,154	5,358	5,000	5,000	5,000
207-115-000-300	Beginning - Transit	0	36,700	0	36,000	34,000
207-117-000-300	Beginning - Weddle Bridge	5,025	5,016	5,000	5,000	5,000
	Total Beginning Balance	544,594	1,015,754	741,000	1,014,000	797,000
207-113-000-333	Grant	500,000	0	0	0	0
207-115-000-333	Grant	350,000	219,242	0	157,000	0
	Total Grant	850,000	219,242	0	157,000	0
207-113-000-380	Interest - Path Program	4,805	0	0	0	0
207-114-000-380	Interest - Special Events	90	0	0	0	0
207-117-000-380	Interest - Weddle Bridge	75	0	0	0	0
207-114-000-381	Miscellaneous - Special events	4,000	1,930	3,000	3,000	15,000
204-116-000-381	Miscellaneous	0	250	0	0	0
207-118-000-381	Miscellaneous - Pool	0	608	1,000	800	1,000
	Total Miscellaneous	8,970	2,788	4,000	3,800	16,000
207-114-000-390	Transfer In - Special Events	0	0	13,000	13,000	15,000
	TOTAL RESOURCES	1,403,564	1,237,784	758,000	1,187,800	828,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>EST YE</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>
207-113-XXX-XXX	M&S - Path Program	575,000	104,177	531,000	15,000	200,000
207-114-XXX-XXX	M&S - Special Events	11,244	5,685	21,000	16,000	35,000
207-115-XXX-XXX	M&S - Transit	350,000	41,446	0	0	34,000
207-117-XXX-XXX	M&S - Weddle Bridge	5,100	0	5,000	0	5,000
207-118-XXX-XXX	M&S - Pool	0	0	1,000	800	1,000
	Total Materials & Services	941,344	151,308	558,000	31,800	275,000
207-113-000-555	Capital Outlay - Path Program	0	0	200,000	200,000	553,000
207-117-000-555	Capital Outlay - Weddle Bridge	0	0	0	0	0
	Total Capital Outlay	0	0	200,000	200,000	553,000
	TOTAL EXPENDITURES	941,344	151,308	758,000	231,800	828,000

Community Enhancement Fund (207)

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>EST YE</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>
PATH PROGRAM						
207-113-000-300	Beginning Balance	532,415	968,680	731,000	968,000	753,000
207-113-000-333	Grant	500,000	0	0	0	0
207-113-000-380	Interest	4,805	0	0	0	0
Total Path Program Revenue		1,037,220	968,680	731,000	968,000	753,000
-						
207-113-000-517	Professional Services	1,000	104,177	0	0	0
207-113-000-519	Projects & Programs	574,000	0	531,000	15,000	200,000
207-113-000-555	Capital Outlay	0	0	200,000	200,000	553,000
Total Path Program Expenses		575,000	104,177	731,000	215,000	753,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>EST YE</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>
SPECIAL EVENTS PROGRAM						
207-114-000-300	Beginning Balance	7,154	5,358	5,000	5,000	5,000
207-114-000-380	Interest	90	0	3,000	3,000	0
207-114-000-390	Transfer In - Special Events	0	0	0	0	15,000
207-114-000-381	Miscellaneous	4,000	1,930	13,000	13,000	15,000
Total Special Events Revenue		11,244	7,288	21,000	21,000	35,000
-						
207-114-000-519	Projects & Programs	11,244	5,685	21,000	16,000	35,000
Total Special Events Expenses		11,244	5,685	21,000	16,000	35,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>EST YE</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>
PUBLIC TRANSIT PROGRAM						
207-115-000-300	Beginning Balance	0	36,700	34,022	34,000	34,000
207-115-000-333	Grant	350,000	219,242	0	0	0
Total Public Transit Revenue		350,000	255,942	34,022	34,000	34,000
-						
207-115-000-519	Projects & Programs	350,000	41,446	0	0	34,000
Total Public Transit Expenses		350,000	41,446	0	0	34,000

Community Enhancement Fund (207)

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>EST YE</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>
<u>WEDDLE BRIDGE PROGRAM</u>						
207-117-000-300	Beginning Balance	5,025	5,016	5,000	5,000	5,000
207-117-000-380	Interest	75	0	0	0	0
	Total Weddle Bridge Revenues	5,100	5,016	5,000	5,000	5,000
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207-117-000-519	Projects & Programs	5,100	0	5,000	0	5,000
207-117-000-555	Capital Outlay	0	0	0	0	0
	Total Weddle Bridge Expenses	5,100	0	5,000	0	5,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>EST YE</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>
<u>POOL PROGRAM</u>						
207-118-000-300	Beginning Balance	0	0	0	0	0
207-118-000-381	Miscellaneous	0	608	1,000	800	1,000
	Total Pool Revenues	0	608	1,000	800	1,000
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207-118-000-519	Projects & Programs	0	0	1,000	800	1,000
	Total Pool Expenses	0	0	1,000	800	1,000

Willow Yucca Fund (208)

<u>Account</u>	<u>Description</u>	<u>Actual 2021/22</u>	<u>Actual 2022/23</u>	<u>Adopted 2023/24</u>	<u>EST YE 2023/24</u>	<u>Proposed 2024/25</u>
208-000-000-350	Loan Proceeds	-	-	1,400,000	500,000	2,000,000
208-000-000-390	Transfer In	-	-	300,000	300,000	-
TOTAL RESOURCES		-	-	1,700,000	800,000	2,000,000

<u>Account</u>	<u>Description</u>	<u>Actual 2021/22</u>	<u>Actual 2022/23</u>	<u>Adopted 2023/24</u>	<u>EST YE 2023/24</u>	<u>Proposed 2024/25</u>
208-000-000-517	Professional Services	-	-	400,000	200,000	100,000
208-000-000-555	Capital Outlay	-	-	1,300,000	600,000	1,900,000
TOTAL EXPENDITURES		-	-	1,700,000	800,000	2,000,000

System Development Charge (SDC) Funds (301-305)

WATER SDC FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>EST YE</u>	<u>Proposed</u>
301-000-000-300	Beginning Balance	822,844	909,032	815,000	840,000	925,000
301-000-000-347	SDC Charges	86,188	107,185	50,000	85,000	75,000
Total Resources		909,032	1,016,216	865,000	925,000	1,000,000

<u>Account</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>EST YE</u>	<u>Proposed</u>
301-000-000-517	Professional Services	0	0	260,000	0	300,000
301-000-000-555	Capital Outlay	0	0	605,000	0	700,000
Total Expenditures		0	0	865,000	0	1,000,000

SEWER SDC FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>EST YE</u>	<u>Proposed</u>
		<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2023/24</u>	<u>2024/25</u>
302-000-000-300	Beginning Balance	691,754	768,824	815,000	840,000	920,000
302-000-000-347	SDC Charges	77,070	77,016	50,000	80,000	70,000
Total Resources		768,824	845,840	865,000	920,000	990,000

<u>Account</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>EST YE</u>	<u>Proposed</u>
		<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2023/24</u>	<u>2024/25</u>
302-000-000-517	Professional Services	0	1,800	260,000	0	300,000
302-000-000-555	Capital Outlay	0	0	605,000	0	690,000
Total Expenditures		0	1,800	865,000	0	990,000

STORM SDC FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>EST YE</u>	<u>Proposed</u>
		<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2023/24</u>	<u>2024/25</u>
303-000-000-300	Beginning Balance	41,741	41,851	60,000	67,000	92,000
303-000-000-347	SDC Charges	110	25,715	20,000	25,000	20,000
Total Resources		41,851	67,566	80,000	92,000	112,000

<u>Account</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>EST YE</u>	<u>Proposed</u>
		<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2023/24</u>	<u>2024/25</u>
303-000-000-517	Professional Services	0	0	24,000	0	25,000
303-000-000-555	Capital Outlay	0	0	56,000	0	87,000
Total Expenditures		0	0	80,000	0	112,000

System Development Charge (SDC) Funds (301-305)

TRANSPORTATION SDC FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>EST YE</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>
304-000-000-300	Beginning Fund Balance	1,207,883	960,020	1,345,000	1,147,000	1,267,000
304-000-000-347	SDC Charges	52,637	187,594	180,000	120,000	120,000
Total Resources		1,260,520	1,147,614	1,525,000	1,267,000	1,387,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>EST YE</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>
304-000-000-517	Professional Services	0	0	458,000	0	300,000
304-000-000-555	Capital Outlay	300,500	0	1,067,000	0	1,087,000
Total Expenditures		300,500	0	1,525,000	0	1,387,000

PARKS SDC FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>EST YE</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>
305-000-000-300	Beginning Fund Balance	114,161	116,391	127,000	116,000	131,000
305-000-000-347	SDC Charges	2,230	18,518	13,000	15,000	13,000
Total Resources		116,391	134,909	140,000	131,000	144,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>EST YE</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>
305-000-000-517	Professional Services	0	12,142	42,000	0	40,000
305-000-000-555	Capital Outlay	0	0	98,000	0	104,000
Total Expenditures		0	12,142	140,000	0	144,000

Water Fund (500)

<u>Account</u>	<u>Description</u>	<u>Actual 2021/22</u>	<u>Actual 2022/23</u>	<u>Adopted 2023/24</u>	<u>EST YE 2023/24</u>	<u>Proposed 2024/25</u>
500-000-000-300	Beginning Balance	2,608,820	3,025,084	2,667,000	3,025,000	2,766,000
500-000-000-333	Grants	0	0	0	0	810,000
500-000-000-348	Sales	2,600,580	2,610,372	2,650,000	2,600,000	2,715,000
500-000-000-355	Connection Fees	0	11,302	13,000	0	10,000
	Total Charges for Services	2,600,580	2,621,674	2,663,000	2,600,000	2,725,000
500-000-000-380	Interest	11,050	10,000	5,000	5,000	10,000
500-000-000-381	Miscellaneous	595,175	30,408	0	25,000	20,000
	Total Miscellaneous	606,225	40,408	5,000	30,000	30,000
500-000-000-390	Transfer	543,292	4,768	0	0	0
	TOTAL RESOURCES	6,358,917	5,691,934	5,335,000	5,655,000	6,331,000

<u>Account</u>	<u>Description</u>	<u>Actual 2021/22</u>	<u>Actual 2022/23</u>	<u>Adopted 2023/24</u>	<u>EST YE 2023/24</u>	<u>Proposed 2024/25</u>
Plant	Personnel Services	313,379	266,586	328,000	273,000	337,000
Distribution	Personnel Services	397,764	197,019	398,000	401,000	423,000
	Total Personnel Services	711,143	463,606	726,000	674,000	760,000
Plant	Materials and Services	1,110,507	457,198	445,000	565,500	554,000
Distribution	Materials and Services	1,119,508	365,253	319,000	326,200	303,000
	Total Materials & Services	2,230,015	822,451	764,000	891,700	857,000
500-000-000-542	Principal	232,600	516,857	610,000	607,000	610,000
500-000-000-543	Interest	160,075	136,697	90,000	87,000	90,000
	Total Debt Service	392,675	653,554	700,000	694,000	700,000
500-000-000-555	Capital Outlay	0	952,040	729,000	629,000	1,350,000
500-000-000-585	Contingency	0	0	373,000	0	395,000
500-000-000-595	Unappropriated	0	0	2,043,000	0	2,269,000
	TOTAL EXPENDITURES	3,333,833	2,891,650	5,335,000	2,888,700	6,331,000

Water Fund (500)

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>EST YE</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>
Plant						
500-109-000-504	Wages	184,542	183,147	215,000	210,000	214,000
500-109-000-505	Overtime	15,000	4,626	9,000	7,000	6,000
500-109-000-506	Insurance	68,622	37,806	50,000	25,000	69,000
500-109-000-507	Retirement	23,516	22,377	29,000	16,000	29,000
500-109-000-508	Taxes	14,517	14,708	18,000	10,000	17,000
500-109-000-509	Other	7,182	3,923	7,000	5,000	2,000
	Total Personal Services	313,379	266,586	328,000	273,000	337,000
500-109-000-510	Operating Supplies	80,000	68,732	30,000	70,000	70,000
500-109-000-511	Personnel Uniforms	2,500	838	2,000	3,000	3,000
500-109-000-512	Utilities	99,600	64,752	87,000	84,000	84,000
500-109-000-513	Computer Maintenance	2,500	1,013	0	3,000	3,000
500-109-000-514	Public Information	9,650	3,356	5,000	8,000	8,000
500-109-000-515	Insurance - General	3,000	0	0	17,000	17,000
500-109-000-516	Professional Dev	13,105	2,435	5,000	10,000	10,000
500-109-000-517	Professional Services	159,200	101,835	100,000	100,000	125,000
500-109-000-519	Projects & Programs	528,396	203	0	60,000	60,000
500-109-000-528	Fuel	1,000	4,265	4,000	5,000	3,000
500-109-000-529	Facility Maintenance	7,200	11,116	17,000	15,000	15,000
500-109-000-530	IT Charges	0	7,959	0	0	0
500-109-000-531	Enterprise Fleet	0	34,846	16,000	13,500	13,000
500-109-000-533	Support Service Charges	204,356	90,461	72,000	72,000	48,000
500-109-000-534	Equipment Maintenance	0	52,851	15,000	50,000	30,000
500-109-000-535	Equipment Rental	0	8,794	2,000	9,000	9,000
500-109-000-536	Chemicals	0	3,743	90,000	46,000	56,000
	Total Materials & Services	1,110,507	457,198	445,000	565,500	554,000

Water Fund (500)

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>EST YE</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>
Distribution						
500-110-000-504	Wages	234,477	123,593	249,000	250,000	257,000
500-110-000-505	Overtime	2,575	0	2,000	2,000	2,000
500-110-000-506	Insurance	107,579	49,222	83,000	84,000	107,000
500-110-000-507	Retirement	28,139	12,230	32,000	32,000	33,000
500-110-000-508	Taxes	18,135	9,783	21,000	21,000	21,000
500-110-000-509	Other	6,859	2,191	11,000	12,000	3,000
	Total Personal Services	397,764	197,019	398,000	401,000	423,000
500-110-000-510	Operating Supplies	734,987	36,875	86,000	96,000	96,000
500-110-000-511	Personnel Uniforms	2,525	1,647	2,000	3,000	3,000
500-110-000-512	Utilities	18,200	33,603	15,000	12,000	12,000
500-110-000-513	Computer Maintenance	0	1,013	0	0	3,000
500-110-000-514	Public Information	10,615	3,588	2,000	5,000	5,000
500-110-000-515	Insurance - General	3,723	46,193	51,000	51,000	51,000
500-110-000-516	Professional Development	7,070	4,849	3,000	4,000	4,000
500-110-000-517	Professional Services	80,003	51,220	53,000	35,000	35,000
500-110-000-518	Bank Service Fees	100	0	0	0	0
500-110-000-519	Projects & Programs	600	12,030	0	5,000	5,000
500-110-000-528	Fuel	12,100	8,884	10,000	12,000	12,000
500-110-000-529	Facility Maintenance	9,361	7,029	3,000	5,000	5,000
500-110-000-530	IT Charges	0	6,009	0	0	0
500-110-000-531	Enterprise Fleet	0	15,863	16,000	16,200	14,000
500-110-000-533	Support Service Charges	230,609	90,691	72,000	72,000	48,000
500-110-000-534	Equipment Maintenance	7,575	17,423	4,000	7,000	7,000
500-110-000-535	Equipment Rental	2,040	2,265	2,000	3,000	3,000
500-110-000-536	Chemical Supplies	0	26,071	0	0	0
	Total Materials & Services	1,119,508	365,253	319,000	326,200	303,000

Sewer Fund (550)

SEWER FUND

<u>Account</u>	<u>Description</u>	<u>Actual 2021/22</u>	<u>Actual 2022/23</u>	<u>Adopted 2023/24</u>	<u>EST YE 2023/24</u>	<u>Proposed 2024/25</u>
550-000-000-300	Beginning Balance	2,527,943	3,353,944	4,375,000	3,353,000	4,785,000
550-000-000-302	Property Taxes - Current	0	34,261	31,000	31,000	30,000
550-000-000-303	Property Taxes - Past	0	56	1,000	200	0
	Total Taxes	0	34,316	32,000	31,200	30,000
550-000-000-333	Grants	5,255,000	6,162,321	830,000	837,679	0
550-000-000-348	Sales	3,051,402	3,062,956	3,090,000	3,150,000	3,160,000
550-000-000-380	Interest	9,248	10,000	5,000	5,000	5,000
550-000-000-381	Miscellaneous	1,000	3,075	5,000	0	0
550-000-000-XXX	Loan Proceeds	0	0	0	0	60,000,000
	Total Miscellaneous	10,248	13,075	10,000	5,000	60,005,000
550-000-000-390	Transfer	1,842,432	29,397	0	0	0
TOTAL RESOURCES		12,687,025	12,656,009	8,337,000	7,376,879	67,980,000

<u>Account</u>	<u>Description</u>	<u>Actual 2021/22</u>	<u>Actual 2022/23</u>	<u>Adopted 2023/24</u>	<u>EST YE 2023/24</u>	<u>Proposed 2024/25</u>
Collection	Personnel Services	287,253	289,221	411,000	408,000	397,000
Plant	Personnel Services	104,358	139,840	260,000	256,000	316,000
	Total Personnel Services	391,611	429,061	671,000	664,000	713,000
Collection	Materials and Services	982,812	625,198	903,000	759,800	852,500
Plant	Materials and Services	698,016	388,220	225,000	241,100	217,500
	Total Materials & Services	1,680,828	1,013,418	1,128,000	1,000,900	1,070,000
550-000-000-542	Principal	531,892	438,000	500,000	371,000	375,000
550-000-000-543	Interest	50,983	60,420	70,000	30,000	60,000
	Total Debt Service	582,875	498,420	570,000	401,000	435,000
550-000-000-555	Capital Outlay	5,041,800	5,933,355	1,055,000	525,000	30,000,000
550-000-000-565	Transfer	1,635,967	0	0	0	0
550-000-000-585	Contingency	0	0	500,000	0	440,000
550-000-000-595	Unappropriated	0	0	4,413,000	0	35,322,000
TOTAL EXPENDITURES		9,333,081	7,874,254	8,337,000	2,590,900	67,980,000

Sewer Fund (550)

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>EST YE</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>
Sewer Plant						
550-111-000-504	Wages	189,542	186,681	276,000	270,000	271,000
550-111-000-505	Overtime	6,000	5,502	7,000	7,000	7,000
550-111-000-506	Insurance	54,622	51,710	62,000	68,000	59,000
550-111-000-507	Retirement	18,916	26,304	33,000	35,000	35,000
550-111-000-508	Taxes	14,920	14,898	22,000	22,000	22,000
550-111-000-509	Other	3,253	4,126	11,000	6,000	3,000
	Total Personal Services	287,253	289,221	411,000	408,000	397,000
550-111-000-510	Operating Supplies	167,400	199,853	58,000	21,000	25,000
550-111-000-511	Personnel Uniforms	2,000	695	3,000	3,000	3,000
550-111-000-512	Utilities	58,000	47,213	75,000	60,000	60,000
550-111-000-513	Computer Maintenance	1,100	0	25,000	5,000	5,000
550-111-000-514	Public Information	2,800	0	3,000	3,000	3,000
550-111-000-515	Insurance - General	17,000	0	0	0	0
550-111-000-516	Professional Development	4,450	4,059	10,000	6,000	6,000
550-111-000-517	Professional Services	319,800	102,755	69,000	80,000	150,000
550-111-000-519	Projects & Programs	117,000	0	0	50,000	50,000
550-111-000-528	Fuel	1,000	6,108	6,000	5,000	5,000
550-111-000-529	Facility Maintenance	2,800	3,575	8,000	8,000	8,000
550-111-000-530	IT Charges	0	5,373	0	0	0
550-111-000-531	Enterprise Fleet	0	28,722	19,000	18,800	19,000
550-111-000-533	Support Service Charges	239,462	90,461	72,000	72,000	47,500
550-111-000-534	Equipment Maintenance	50,000	50,732	60,000	50,000	50,000
550-111-000-555	Equipment Rental	0	492	0	0	0
550-111-000-536	Chemicals	0	85,160	365,000	238,000	306,000
550-111-000-539	Sludge Hauling	0	0	130,000	140,000	115,000
	Total Materials & Services	982,812	625,198	903,000	759,800	852,500

Sewer Fund (550)

<u>Account</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>EST YE</u>	<u>Proposed</u>
<u>Sewer Collections</u>						
550-112-000-504	Wages	75,578	100,115	174,000	191,000	196,000
550-112-000-505	Overtime	200	235	2,000	1,000	2,000
550-112-000-506	Insurance	13,893	18,838	37,000	26,000	75,000
550-112-000-507	Retirement	6,591	10,756	24,000	24,000	25,000
550-112-000-508	Taxes	6,329	8,043	15,000	11,000	16,000
550-112-000-509	Other	1,767	1,853	8,000	3,000	2,000
Total Personal Services		104,358	139,840	260,000	256,000	316,000
550-112-000-510	Operating Supplies	20,620	104,451	45,000	35,000	35,000
550-112-000-511	Personnel Uniforms	700	769	2,000	2,000	2,000
550-112-000-512	Utilities	8,216	21,426	5,000	4,000	4,000
550-112-000-513	Computer Maintenance	0	28,731	0	2,000	2,000
550-112-000-514	Public Information	2,800	2,216	1,000	2,500	3,000
550-112-000-515	Insurance - General	834	40,959	45,000	45,000	45,000
550-112-000-516	Professional Development	3,610	8,165	2,000	3,000	3,000
550-112-000-517	Professional Services	73,749	39,718	20,000	18,000	18,000
550-112-000-519	Projects & Programs	10,200	0	0	7,000	7,000
550-112-000-528	Fuel	14,100	6,881	9,000	10,000	10,000
550-112-000-529	Facility Maintenance	8,350	3,473	3,000	5,000	5,000
550-112-000-530	IT Charges	0	5,328	0	0	0
550-112-000-531	Enterprise Fleet	0	14,583	12,000	12,600	13,000
550-112-000-533	Support Service Charges	147,217	90,461	72,000	72,000	47,500
550-112-000-534	Equipment Maintenance	407,620	21,060	8,000	20,000	20,000
550-112-000-535	Equipment Rental	0	0	1,000	3,000	3,000
Total Materials & Services		698,016	388,220	225,000	241,100	217,500

Storm Fund (560)

<u>Account</u>	<u>Description</u>	<u>Actual 2021/22</u>	<u>Actual 2022/23</u>	<u>Adopted 2023/24</u>	<u>EST YE 2023/24</u>	<u>Proposed 2024/25</u>
560-000-000-300	Beginning Balance	276,927	394,000	295,000	394,000	405,000
560-000-000-348	Sales	193,909	196,033	195,000	210,000	215,000
560-000-000-380	Interest	144	3,000	5,000	5,000	5,000
560-000-000-381	Miscellaneous	0	0	0	0	0
	Total Miscellaneous	144	3,000	5,000	5,000	5,000
560-000-000-390	Transfer	179,795	1,248	0	0	0
	TOTAL RESOURCES	650,774	594,282	495,000	609,000	625,000

Storm Fund (560)

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>EST YE</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>
560-000-000-504	Wages	9,324	18,685	74,000	76,000	102,000
560-000-000-505	Overtime	164	0	0	0	0
560-000-000-506	Insurance	1,756	7,645	13,000	12,000	35,000
560-000-000-507	Retirement	262	2,238	9,000	7,000	15,000
560-000-000-508	Taxes	720	1,403	5,000	4,000	9,000
560-000-000-509	Other	(81)	333	4,000	1,000	1,000
Total Personal Services		12,144	30,304	105,000	100,000	162,000
560-000-000-510	Operating Supplies	62	880	28,000	20,000	20,000
560-000-000-517	Professional Services	43,759	41,930	5,000	0	0
560-000-000-519	Projects & Programs	1,546	0	5,000	20,000	20,000
560-000-000-533	Support Service Charges	0	0	41,000	41,000	49,000
560-000-000-534	Equipment Maintenance	0	0	5,000	0	0
Total Materials & Services		45,366	42,810	84,000	81,000	89,000
560-000-000-555	Capital Outlay	0	34,985	23,000	23,000	50,000
560-000-000-565	Transfer	198,970	0	0	0	0
560-000-000-585	Contingency	0	0	50,000	0	45,000
560-000-000-595	Unappropriated	0	0	233,000	0	279,000
TOTAL EXPENDITURES		256,480	108,100	495,000	204,000	625,000

Economic Development Fund (760)

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>EST YE</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>
760-000-000-300	Beginning Balance	456,512	255,000	225,000	256,000	108,000
760-000-000-380	Interest	0	0	0	0	0
760-000-000-381	Miscellaneous	8,184	0	0	0	0
	Total Miscellaneous	8,184	0	0	0	0
TOTAL RESOURCES		464,696	255,000	225,000	256,000	108,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>EST YE</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>
760-000-000-510	Operating Supplies	0	10,000	0	0	0
760-000-000-519	Projects & Programs	464,696	31,424	167,000	60,000	108,000
760-000-000-537	Grant Recipients	0	10,000	50,000	80,000	0
	Total Materials & Services	464,696	51,424	217,000	140,000	108,000
760-000-000-565	Transfer	0	0	8,000	8,000	0
TOTAL EXPENDITURES		464,696	51,424	225,000	148,000	108,000

Reserve Fund (770)

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>EST YE</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>
770-000-000-300	Beginning Balance	487,550	763,342	765,000	766,000	465,000
770-000-000-380	Interest	13,045	0	0	0	0
770-000-000-381	Miscellaneous	0	3,000	0	500	0
	Total Miscellaneous	13,045	3,000	0	500	0
770-000-000-390	Transfer	365,076	0	0	0	0
	TOTAL RESOURCES	865,671	766,342	765,000	766,500	465,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>EST YE</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>
770-108-000-519	Projects & Programs	0	0	0	0	0
770-109-000-519	Projects & Programs	62,329	0	0	0	0
	Total Materials & Services	62,329	0	0	0	0
770-000-000-542	Loan Payment - Principal	0	0	0	0	0
770-000-000-543	Loan Payment - Interest	0	0	0	0	0
	Total Debt Service	0	0	0	0	0
770-000-000-565	Transfer Out	40,000	0	300,000	300,000	100,000
770-000-000-585	Contingency	0	0	465,000	0	365,000
	TOTAL EXPENDITURES	102,329	0	765,000	300,000	465,000