FISCAL YEAR 2024
FINAL BUDGET

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To: Mayor
City Council
Fruit Heights Citizens
From: Jacob J. Smith, City Manager
Subject: Budget Message – A Summary of the FY 2024 Final Budget
Date: June 6, 2023

Pursuant to §10-6-109, Utah Code Annotated, the following budget for fiscal year 2024 (FY24), beginning July 1, 2023, and ending June 30, 2024, has been prepared for Fruit Heights City using budgetary practices and techniques recommended by the Government Finance Officers Association (GFOA). As required by state law, the proposed budget is balanced, meaning governmental operating expenditures will not exceed governmental operating revenues.

Within the framework and policies established by the City Council, this budget has been prepared after analyzing and evaluating detailed requests from each of the City departments. The budget document provides a clear picture of the financial condition of the City and the planning needed to properly manage the financial resources for the coming year. I recommend the City Council adopt this budget for FY24.

Overview of Fiscal Year 2024 Budget

Our final budget for the fiscal year 2024 reflects a balanced budget that shows significant progress toward funding key services provided by the City including streets, water, parks, drainage infrastructure and replacing and repairing the fleet and buildings. Additionally, to maintain the high level of service expected by residents and other stakeholders, the recruiting, retention, and training of productive, knowledgeable, and qualified employees will continue to be a priority.

In FY 2023, like the rest of the country, the City encountered unprecedented inflationary pressures as well as frustration with supply chain issues. Despite these pressures, the City, with the help of State and Federal grants, has programmed a $1 million+ major culinary water infrastructure project. Also, the City will be able to replace three trucks, a vac trailer, and work will begin on some major road projects.

Revenue and Expenses

One of the primary concerns in preparing a budget is how to consider proper revenue projections and estimate the costs to provide services to the stakeholders of Fruit Heights City. The past few years have seen supply chain issues, labor shortages and increasing wages, and historically high inflation rates – both at a national and local level. How does this impact revenue and expenses?

Revenue
The main sources of revenue for the City are taxes (property and sales), user fees (water, storm drain, etc.) and interest earnings on any fund balances.

Property taxes remain stagnant. Any additional revenue comes from either growth – which Fruit Heights City is nearly at buildout and does not anticipate much growth – or raising the rate through a Truth in Taxation hearing. This year, we do not see a need to collect additional revenue via property taxes as the fund balances are healthy and sales tax is keeping up with costs.

Sales and use taxes increase in proportion to the amount of goods sold and prices. Prices have followed inflation but as buying power decreases, the amount of goods sold decreases. As such, we are programming a slight increase in sales and use taxes for FY24.

We have not programmed any increases in user fees despite the cost to provide services (ie, supplies, fuel, dumping fees, wages) has increased. All business-type funds have either a break-even or slightly negative cash flow. Fees and the impact of inflation will need to be reviewed during FY24.

The one bright side of revenue is interest earnings. Whereas Fruit Heights City has healthy fund balances and interest rates on bank accounts have jumped, we have seen record interest earnings. The Fed has made no announcements about reducing rates or reducing them at a rapid rate for the next year. We anticipate interest earnings will be similar to what they were during FY23.

Expenses
Inflation has had an impact on the cost of providing services. A lot of services provided by Fruit Heights are done by contract. Fire, police, garbage hauling, engineering, road construction, legal services, water supply, sewer, website, cybersecurity, auditing, etc. They have had to increase wages to retain employees, pay more for supplies, and pay more for their day-to-day operations. These costs are passed on through the contracts they have with Fruit Heights City. Fruit Heights City also has seen increased costs in goods, fuel, supplies, etc. as well as the need to increase wages to recruit and retain quality employees.

Fortunately, City employees have the ability to find places to save on providing services, research and implement efficiencies through new technology and keep costs down overall. Also, if any increases in contracted help exceeds or causes a significant impact on the Fruit Heights City budget, that contract is either renegotiated or the City initiates a "Request for Proposals" process to solicit competitive bids.

Impacting user fees, the current City Council has adopted a buy-as-you-go policy (no debt financing) on the construction and maintenance of public infrastructure. User fees must cover the cost of operations as well as the anticipated cost of future infrastructure costs. Inflation has an impact on the cost of those future projects and fees must be adjusted accordingly to meet those targets. As mentioned earlier, what those fees should be will be reviewed during FY24.

The City is currently running a lean, low-cost operation. The City has 9 full-time equivalent employees. Most of these employees work for public works in maintaining the streets, the water system, drainage system and our parks. Every employee of the City is expected to perform multiple job functions which can be taxing as they need to be trained and specialize in many areas. Training these employees can take a lot of time and resources. As such, it is our priority to retain these highly trained employees through competitive wages, benefits and a positive work environment.

Funds Overview

General Fund

The General fund is considered the chief operating fund of the City. This fund accounts for all financial resources of general government, except for those required to be accounted for in another fund.

We have renamed and restructured some of the areas within the General Fund. Most are for accounting convenience or were recommended by our outside auditing firm. None of these changes have resulted in an increase in the budget.

The various areas, or departments, include:

- Legislature – We account for the legislative stipend, their training, public notices, and any city-wide membership dues including the Utah League of Cities and Towns membership.
- Administration (changed from City Manager) – We account for the wages of the City Manager, Assistant City Manager and Accounting Clerk wages here along with their associated benefits and costs.
- Treasurer/Utility Billing – We account for the Treasurer's wages and benefits along with the costs associated with the position.
- Recording/Public Outreach – We account for the Deputy Recorder as well as our public outreach coordinator and their associated costs.
- Auditing – This accounts for the contract we have with our outside auditing service.
- Attorney – We account for any legal related fees here.
- City Hall Operations – Any and all costs related to maintaining City Hall and the I.T. infrastructure are accounted for in this account. This year, we will be replacing three computers and a server.
- Emergency Preparedness
- Non-Departmental – This account is for many of the city-wide contracts for I.T. services, insurance, billing, postage, miscellaneous engineering, phone service, etc.
- Elections
- Planning and Zoning – Part of the wages for the Assistant City Manager/Public Works are paid out of this account along with planning commission stipends and building permit and plan checks.
- Police Department – The City's contract with Davis County Sheriff is paid from this account and shows a significant increase due to the County attempting to cover the true cost of providing the service.

- Fire Protection – The City's contract with Farmington Fire is paid from this account.
- Building Inspection – Some of the wages from the Assistant City Manager/Public Works are paid from this account along with the cost to inspect buildings.
- Public Works Admin – This is a new account set up to account for the costs shared by all of our proprietary funds including water, storm drain, garbage, and sewer. Our public works employees all share in helping in all of these areas; as such, all their wages and associated costs are included in this new account. These costs are then charged to the proprietary funds based on the percentage of time the employees work in the various areas. Due to this, you will see this increase in General Fund revenue under "cost share", offset by an increase in the general fund expenses, and a decrease in the proprietary fund's expenses related to personnel.
- Roadways – A percentage of all public works employees are paid from this account along with general street maintenance costs, snow plowing, signs, lights and vehicle repair and maintenance.
- City Parks – A percentage of all public works employees are paid from this account along with all costs associated with maintaining our parks.
- Youth Recreation – This account pays for our Youth Council activities.
- Contributions and Transfers – This account is for the transfer of general funds to other accounts including $142,500 to help pay for three new trucks and a vac trailer, $347,851 for street projects, and a contribution of $17,649 to the capital project fund for future projects.

Class C Roads

The Class C Roads fund is a special revenue fund used to account for road maintenance funding and the related road and sidewalk maintenance projects.

For FY24, we are planning on continuing to do crack and chip seals to extend the life of our roads. We also plan a major overhaul of Raymond Road.

Capital Projects Fund

The Capital Project fund accounts for the resources used to acquire, construct, and improve major capital facilities, other than those financed by proprietary funds. The principal sources of funding are impact fees, transfers from the general fund, grants, and bond proceeds.

No major projects or capital will be funded from this account during FY24. Instead, we will be increasing the fund balance in anticipation of future projects.

Proprietary Funds

The primary revenue source for the proprietary funds are utility fees charged to residents for services provided.

The proprietary funds include those activities that operate like private businesses and charge a fee to the users that is adequate to cover most or all the costs.

The Water, Sewer, Storm Drain, and Solid Waste funds are used to account for the operation of the City's water, sewer, storm drain, and solid waste funds.

The major changes you will see in all these funds is the change in the cost share as a result of moving all personnel costs to the General Fund. The City has also received a grant to fund one major project in the water fund. This project will be referred to as the East Bench Water project.

Internal Service Funds

The Internal Service funds account for the financing of goods or services provided by one department to other departments of the City on a cost reimbursement basis. The City's only Internal Service fund is the Vehicle and Equipment fund.

The Vehicle & Equipment fund accounts for the maintenance and acquisition of City vehicles and equipment.

We have programmed for the replacement of three trucks and a vac trailer. Due to supply chain issues, some of these trucks can take more than a year to receive.

<u>Budget Adoption</u>

State law requires all Utah cities to adopt a final budget by June 30th prior to the beginning of the fiscal year. The public hearing to review and discuss the Fruit Heights City FY24 Budget has been set for June 6th, 2023. One vital revenue number will not be finalized by that time – the property tax levy. We anticipate receiving this number shortly after the hearing and the budget will be updated at that time. A second meeting to approve the final budget will be set for June 20th, 2023 at or near 7:00pm at City Hall.

FY 2024 Budget

			FY24 Approved		FY23 Approved		FY23 Proj		FY22 Actual
	Taxes								
10-31-100	General Property Taxes	$	1,147,599.00	$	1,159,000.00	$	1,200,000.00	$	1,104,797.00
10-31-110	Fees in Lieu	$	50,000.00	$	45,000.00	$	56,000.00	$	57,340.00
10-31-200	Delinquent Prior Years Taxes	$	10,000.00	$	10,000.00	$	1,000.00	$	15,185.00
10-31-300	General Sales and Use Tax	$	1,100,000.00	$	1,000,000.00	$	1,050,500.00	$	1,062,161.00
	TOTAL	**$**	**2,307,599.00**	**$**	**2,214,000.00**	**$**	**2,307,500.00**	**$**	**2,239,483.00**
	Licenses and Permits								
10-32-100	Business Licenses and permits	$	3,600.00	$	3,200.00		3,200.00	$	3,320.00
10-32-210	Building Permit Fees	$	65,000.00	$	45,000.00		45,000.00	$	68,744.00
10-32-215	Excavation Fee	$	1,200.00	$	1,200.00		1,200.00	$	1,560.00
10-32-300									
	Cable Rent & Franchise Fees	$	123,600.00	$	120,000.00		90,000.00	$	52,040.00
	TOTAL	**$**	**193,400.00**	**$**	**169,400.00**	**$**	**139,400.00**	**$**	**125,664.00**
	Intergovernmental Revenue								
	State Grants	$	-	$	-			$	49,792.00
10-33-585	County Local Option Tax	$	98,500.00	$	85,000.00	$	98,500.00	$	99,580.00
	TOTAL	**$**	**98,500.00**	**$**	**85,000.00**	**$**	**98,500.00**	**$**	**149,372.00**
	Charges for Service								
10-34-130	Subdivision/Engineering Fees	$	40,000.00	$	20,000.00		25,000.00	$	31,586.00
10-34-240	Inspections Fees	$	30,000.00	$	35,000.00		43,750.00	$	45,242.00
10-34-740	Park & Reservation Fees	$	2,000.00	$	1,500.00		1,875.00	$	3,180.00
10-34-910	Admin Cost Share-Water Fund	$	297,700.00	$	34,800.00		34,800.00	$	23,880.00
10-34-920	Admin Cost Share- Sewer Fund	$	37,900.00	$	17,400.00		17,400.00	$	13,380.00
10-34-925	Admin Cost Share-Storm Drain	$	173,200.00	$	17,400.00		17,400.00	$	13,380.00
10-34-930	Admin Cost Share-Solid Waste	$	27,100.00	$	17,400.00		17,400.00	$	13,380.00
10-34-940	BLDG Cost Share-Water Fund	$	85,400.00	$	8,880.00		8,880.00	$	6,804.00
10-34-950	BLDG Cost Share-Sewer Fund	$	10,900.00	$	8,880.00		8,880.00	$	6,804.00
10-34-960	BLDG Cost Share-Storm Drain	$	46,600.00	$	8,880.00		8,880.00	$	6,804.00
10-34-970	BLDG Cost Share-Solid Waste	$	12,500.00	$	8,880.00		8,880.00	$	6,804.00
	TOTAL	**$**	**763,300.00**	**$**	**179,020.00**	**$**	**193,145.00**	**$**	**171,244.00**
	Miscellaneous								
10-36-100	Interest Earnings	$	42,000.00	$	8,750.00	$	41,832.00	$	47,555.00
10-36-600	Pandemic Response	$	-	$	-			$	120,389.00
10-36-700	Lease & Other Finance Proceeds	$	-	$	-			$	104,632.00
10-36-900	Fees from Rent of Building	$	2,200.00	$	2,200.00	$	1,450.00	$	1,930.00
10-36-990	Sundry Revenues	$	35,000.00	$	35,000.00	$	55,976.00	$	2,055.00
	TOTAL	**$**	**79,200.00**	**$**	**45,950.00**	**$**	**99,258.00**	**$**	**276,561.00**
	Contributions and Transfers								
	Prior Year Surplus General Fund	$	-	$	70,009.00			$	-
	TOTAL	$	-	$	70,009.00			$	-
	TOTAL REVENUE	**$**	**3,441,999.00**	**$**	**2,763,379.00**			**$**	**2,962,324.00**

FY 2024 Budget

EXPENSES

		FY24 Approved	FY23 Approved	FY23 Proj	FY22 Actual
	Legislature				
10-41-110	Salaries - Mayor and Council	$ 38,500.00	$ 38,500.00	34,500.00	$ 34,500.00
10-41-130	Employee Benefits	$ 3,000.00	$ 3,675.00	2,474.34	$ 2,639.00
10-41-210	Books/Subscriptions/Memberships	$ 4,500.00	$ -	-	$ -
10-41-220	Public Notices	$ 200.00	$ -	1,548.45	$ 56.00
10-41-230	Travel, Education	$ 3,000.00	$ 3,000.00	2,235.80	$ 1,765.00
10-41-250	Equipment/Supplies	$ -	$ -		$ 1,249.00
	TOTAL	**$ 49,200.00**	**$ 45,175.00**	**$ 40,758.59**	**$ 40,209.00**
	Administration				
10-43-110	Salaries & Wages	$ 199,500.00	$ 94,650.00	$ 94,650.00	$ 79,558.00
10-43-130	Employee Benefits	$ 121,200.00	$ 50,000.00	$ 50,000.00	$ 44,302.00
10-43-210	Books/Subscriptions	$ 175.00	$ 175.00	$ 175.00	$ -
10-43-230	Travel, Education	$ 6,500.00	$ 200.00	$ 200.00	$ 398.00
10-43-310	Professional & Tech Services	$ 12,000.00	$ 5,000.00	$ 5,000.00	$ -
	TOTAL	**$ 339,375.00**	**$ 150,025.00**	**$ 150,025.00**	**$ 124,258.00**
	Treasurer/Utility Billing				
10-44-110	Salaries & Wages	$ 53,900.00	$ 44,616.00	$ 47,350.50	$ 37,791.00
10-44-130	Employee Benefits	$ 36,100.00	$ 30,000.00	$ 21,860.68	$ 24,436.00
10-44-210	Books/Subscriptions	$ 75.00	$ 75.00	$ -	$ -
10-44-230	Travel, Education	$ 1,000.00	$ 756.00	$ -	$ -
10-44-340	Mileage	$ 150.00	$ 150.00	$ -	$ -
	TOTAL	**$ 91,225.00**	**$ 75,597.00**	**$ 69,211.18**	**$ 62,227.00**
	Recorder/Public Outreach				
10-45-110	Salaries & Wages	$ 59,700.00	$ 28,000.00	$ 27,354.61	$ 20,183.00
10-45-130	Employee Benefits	$ 15,900.00	$ 1,800.00	$ 2,165.43	$ 1,529.00
10-45-210	Books/Subscription/Member	$ 250.00	$ 75.00	$ 218.75	$ 120.00
10-45-230	Travel, Education	$ 1,500.00	$ -		$ -
	TOTAL	**$ 77,350.00**	**$ 29,875.00**	**$ 29,738.79**	**$ 21,832.00**
	Auditing				
10-46-310	Professional & Tech Services	$ 16,000.00	$ 10,000.00	15,175.00	$ 8,175.00
	TOTAL	**$ 16,000.00**	**$ 10,000.00**	**$ 15,175.00**	**$ 8,175.00**
	Attorney				
10-47-310	Professional & Tech Services	$ 35,000.00	$ 30,000.00	26,968.75	$ 21,037.00

	TOTAL	**$ 35,000.00**	**$ 30,000.00**	**$ 26,968.75**	**$ 21,037.00**
	City Hall Operations				
10-48-266	Maint. Agreement - Copier	$ 2,800.00	$ 3,200.00	$ 2,361.40	$ 3,144.00
10-48-270	Utilities	$ 2,800.00	$ 1,800.00	$ 2,810.04	$ 1,814.00
10-48-551	Cleaning - Labor & Supplies	$ 4,500.00	$ 4,500.00	$ 1,187.50	$ 890.00
10-48-555	Building Maintenance	$ 50,000.00	$ 75,000.00	$ 14,931.15	$ 53,355.00
10-48-610	Misc. Expense	$ 1,200.00	$ 1,200.00	$ -	$ 1,025.00
10-48-720	Capital Outlay	$ 25,000.00	$ -		$ -
	TOTAL	**$ 86,300.00**	**$ 85,700.00**	**$ 21,290.09**	**$ 60,228.00**
	Emergency Preparedness				
10-49-230	Travel & Education	$ 1,000.00	$ 1,000.00	$ -	$ 999.00
10-49-250	Equipment - Supplies & Maint.	$ 1,200.00	$ 1,200.00	$ 3,366.25	$ 237.00
10-49-740	Capital Outlay - Equipment	$ -	$ -	$ -	$ 7,918.00
	TOTAL	**$ 2,200.00**	**$ 2,200.00**	**$ 3,366.25**	**$ 9,154.00**
	Non-Departmental				
10-50-110	Salaries & Wages - Discretionary	$ 36,000.00	$ 68,000.00	$ 51,119.53	$ 43,433.00
10-50-130	Benefits - Discretionary	$ 8,800.00	$ 38,500.00	$ 37,934.33	$ 36,228.00
10-50-210	Books/Subscriptions	$ 1,700.00	$ 300.00	$ 6,101.20	$ 5,742.00
10-50-220	Public Notices	$ 1,800.00	$ 1,800.00	$ 1,705.39	$ 1,400.00
10-50-240	Office Supplies and Expense	$ 4,000.00	$ 4,000.00	$ 2,289.25	$ 2,918.00
10-50-250	Equip - Supplies & Maintenance	$ 4,000.00	$ 1,800.00	$ 8,711.95	$ 838.00
10-50-280	Telephone	$ 3,500.00	$ 3,500.00	$ 3,420.73	$ 3,590.00
10-50-281	Cellular Telephone	$ 2,500.00	$ 2,500.00	$ 1,782.04	$ 2,327.00
10-50-282	Two Way Radios	$ -	$ 1,500.00	$ -	$ -
10-50-310	Prof & Tech Services	$ 125,000.00	$ 80,000.00	$ 121,461.86	$ 122,023.00
10-50-330	Fruit Heights Civic Committee	$ 8,500.00	$ 8,500.00	$ 1,020.79	$ 9,615.00
10-50-335	Kaysville/Fruit Heights Civic	$ 1,000.00	$ 1,000.00	$ -	$ 174.00
10-50-510	Insurance	$ 70,000.00	$ 76,000.00	$ 52,076.64	$ 52,750.00
10-50-515	Insurance/Life/AD&D	$ 5,500.00	$ 900.00	$ 1,207.91	$ 133.00
10-50-530	Animal Control	$ 16,500.00	$ 20,000.00	$ 14,287.80	$ 17,925.00
10-50-610	Miscellaneous Expense	$ 6,000.00	$ 6,800.00	$ 5,148.50	$ 15,563.00
10-50-730	Capital Outlay - Furnishings	$ 6,000.00	$ 6,000.00	$ 5,500.00	$ 2,298.00
	TOTAL	**$ 300,800.00**	**$ 321,100.00**	**$ 317,359.19**	**$ 316,957.00**
	Elections				
10-52-610	Election Supplies	$ 250.00	$ 250.00	$ -	$ 158.00
10-52-620	Election Services	$ 8,000.00	$ 8,000.00	$ -	$ 7,358.00
	TOTAL	**$ 8,250.00**	**$ 8,250.00**	**$ -**	**$ 7,516.00**

	Planning & Zoning								
10-53-110	Salaries and Wages	$	19,200.00	$	9,000.00	$	11,825.51	$	6,010.00
10-53-130	Employee Benefits	$	10,300.00	$	4,200.00	$	6,551.21	$	4,389.00
10-53-140	Planning Commission	$	2,800.00	$	2,800.00	$	1,162.50	$	1,860.00
10-53-220	Public Notices	$	700.00	$	500.00	$	655.56	$	625.00
10-53-310	Professional & Tech Services	$	65,000.00	$	45,000.00	$	64,020.69	$	50,843.00
10-53-620	Contract Services	$	15,000.00	$	15,000.00	$	14,264.20	$	10,387.00
	TOTAL	**$**	**113,000.00**	**$**	**76,500.00**	**$**	**98,479.68**	**$**	**74,114.00**
	Police Department								
10-54-310	Contract Services	$	251,630.00	$	213,000.00		209,112.00	$	203,016.00
10-54-450	Narcotics Task Force	$	5,000.00	$	5,000.00		4,924.00	$	4,924.00
	TOTAL	**$**	**256,630.00**	**$**	**218,000.00**	**$**	**214,036.00**	**$**	**207,940.00**
	Fire Protection								
10-57-620	Contract Services	$	315,000.00	$	350,000.00	$	300,000.00	$	342,733.00
	TOTAL	**$**	**315,000.00**	**$**	**350,000.00**	**$**	**300,000.00**	**$**	**342,733.00**
	Building Inspection								
10-58-110	Salaries and Wages	$	19,200.00	$	55,500.00	$	55,638.50	$	5,259.00
10-58-130	Employee Benefits	$	10,300.00	$	30,500.00	$	29,817.45	$	3,840.00
10-58-140	Contract Services	$	15,000.00	$	15,000.00	$	10,631.25	$	11,635.00
10-58-210	Books/Subscriptions	$	200.00	$	200.00	$	1,985.00	$	832.00
	TOTAL	**$**	**44,700.00**	**$**	**101,200.00**	**$**	**98,072.20**	**$**	**21,566.00**
	Public Works Admin								
10-59-110	Salaries and Wages	$	220,900.00	**$**	**-**			**$**	**-**
10-59-130	Employee Benefits	$	145,200.00	**$**	**-**			**$**	**-**
10-59-230	Travel & Education	$	7,100.00	**$**	**-**			**$**	**-**
10-59-240	Office Supplies and Expense	$	1,100.00	**$**	**-**			**$**	**-**
	TOTAL	**$**	**374,300.00**	**$**	**-**			**$**	**-**
	Roadways								
10-60-110	Salaries & Wages	$	47,900.00	$	41,000.00	$	11,127.55	$	-
10-60-130	Employee Benefits	$	31,700.00	$	17,500.00	$	2,741.74	$	-
10-60-230	Travel & Education	$	-	$	350.00	$	-	$	319.00
10-60-250	Equip - Supplies & Maintenance	$	4,700.00	$	4,700.00	$	502.60	$	3,786.00
10-60-270	Utilities	$	20,000.00	$	18,000.00	$	19,601.54	$	20,431.00
10-60-310	Professional & Technical	$	70,000.00	$	40,000.00	$	70,736.56	$	67,443.00
10-60-340	Equipment Rental & Mileage	$	1,000.00	$	-	$	547.50	$	-
10-60-410	Road Patching - Supplies	$	40,000.00	$	40,000.00	$	40,000.00	$	23,458.00

10-60-420	Road Maintenance	$ 200,000.00	$ 70,000.00	$ 70,000.00	$ 100,778.00
10-60-450	Public Safety - Snow Plowing	$ 45,000.00	$ 30,000.00	$ 43,301.05	$ 22,296.00
10-60-480	Public Safety - Lights & Signs	$ 50,000.00	$ 50,000.00	$ 52,000.00	$ 52,645.00
10-60-680	Vehicle Maintenance	$ 20,000.00	$ 20,000.00	$ 47,370.00	$ 38,525.00
	TOTAL	**$ 530,300.00**	**$ 331,550.00**	**$ 357,928.54**	**$ 329,681.00**
	City Parks				
10-70-110	Employee	$ 47,900.00	$ 45,000.00	$ 38,845.23	$ 41,434.00
10-70-125	Temporary Employee	$ 26,000.00	$ 26,000.00	$ 43,095.13	$ 46,971.00
10-70-130	Employee Benefits	$ 33,700.00	$ 50,000.00	$ 21,752.95	$ 41,795.00
10-70-250	Equip - Supplies and Maint	$ 50,000.00	$ 65,000.00	$ 25,881.04	$ 16,118.00
10-70-260	Park Facilities - Repair	$ 15,000.00	$ 15,000.00	$ -	$ 40,451.00
10-70-270	Utilities	$ 4,000.00	$ 4,000.00	$ 1,275.79	$ 3,132.00
10-70-310	Professional & Tech Services	$ 5,000.00	$ 25,000.00	$ 1,117.50	$ 1,449.00
10-70-340	Equipment Rental	$ 4,000.00	$ 3,000.00	$ 3,938.36	$ 2,373.00
10-70-540	Haights Creek Irrigation	$ 11,000.00	$ 8,000.00	$ 10,834.85	$ 7,736.00
10-70-680	Vehicle Maintenance	$ 47,370.00	$ 40,000.00	$ 47,370.00	$ 39,027.00
10-70-740	Capital Outlay - Equipment	$ 100,000.00	$ 145,000.00	$ 145,000.00	$ 25,000.00
	TOTAL	**$ 343,970.00**	**$ 426,000.00**	**$ 339,110.84**	**$ 265,796.00**
	Youth Council				
10-72-615	Uniforms	$ 800.00	$ 800.00	$ -	$ -
10-72-620	Youth Council Misc. Expenses	$ 2,000.00	$ 1,750.00	$ 13,000.00	$ 2,453.00
	TOTAL	**$ 2,800.00**	**$ 2,550.00**	**$ 13,000.00**	**$ 2,453.00**
	Disaster Response				
10-73-110	Employees	$ -	$ -	$ -	$ 42,778.00
10-73-130	Benefits	$ -	$ -	$ -	$ 9,526.00
	TOTAL	**$ -**	**$ -**	$ -	**$ 52,304.00**
	Contributions & Transfers				
10-90-200	Cont. to Vehicle & Equipment	$ 142,500.00	$ -	$ -	$ 120,000.00
10-99-220	Cont. to Class "C" Road Fund	$ 313,099.00	$ 98,800.00	$ 98,800.00	$ 152,500.00
10-90-999	Cont. to Capital Project Fund	$ -	$ 400,857.00	$ 400,857.00	$ 387,184.00
	Cont. to Water Fund	$ -	$ -		$ -
	TOTAL	**$ 455,599.00**	**$ 499,657.00**	**$ 499,657.00**	**$ 659,684.00**
	TOTAL EXPENDITURES	**$ 3,441,999.00**	**$ 2,763,379.00**		**$ 2,627,864.00**
	TOTAL FUND REVENUES	**$ 3,441,999.00**	**$ 2,763,379.00**		**$ 2,962,324.00**
	TOTAL FUND EXPENDITURES	**$ 3,441,999.00**	**$ 2,763,379.00**		**$ 2,627,864.00**
	NET REVENUE OVER (EXPENDITURES)	**$ -**	**$ -**		**$ 334,460.00**

FY 2024 Budget

CLASS "C" ROAD FUND

		FY24 Approved	FY23 Approved	FY22 Actual
	Intergovernmental Revenue			
21-33-560	Class "C" Road Fund Allotments	$ 280,000.00	$ 230,000.00	$ 258,649.00
	TOTAL	**$ 280,000.00**	**$ 230,000.00**	**$ 258,649.00**
	OTHER REVENUE			
21-38-100	Interest Earnings	$ 4,000.00	$ 1,200.00	$ 1,493.00
21-38-110	Use of Fund Balance	$ 660,625.00	$ 98,800.00	$ -
		$ -	$ -	$ -
	TOTAL	**$ 664,625.00**	**$ 100,000.00**	**$ 1,493.00**
	CONTRIBUTIONS & TRANSFERS			
21-39-100	Contributions from Gen. Fund	$ 313,099.00	$ 98,800.00	$ 152,500.00
		$ -	$ -	$ -
	TOTAL	**$ 313,099.00**	**$ 98,800.00**	**$ 152,500.00**
	TOTAL REVENUE	**$ 1,257,724.00**	**$ 428,800.00**	**$ 412,642.00**
	Gen Fund Summary Expenditures			
21-40-560	Road Maintenance	$ 257,724.00	$ 80,000.00	$ 56,892.00
21-40-580	Roadway Improv-Overlays	$ 1,000,000.00	$ 250,000.00	$ 372,529.00
	TOTAL	**$ 1,257,724.00**	**$ 330,000.00**	**$ 429,421.00**
21-90-880	UNALLOCATED TO FUND BAL.			
	TOTAL			
	TOTAL EXPENDITURES	**$ 1,257,724.00**	**$ 330,000.00**	**$ 429,421.00**
	TOTAL FUND REVENUE	**$ 1,257,724.00**	**$ 428,800.00**	**$ 412,642.00**
	TOTAL FUND EXPENDITURES	**$ 1,257,724.00**	**$ 330,000.00**	**$ 429,421.00**
	NET REVENUE OVER EXPENDITURES	**$ -**	**$ 98,800.00**	**$ (16,779.00)**

FY 2024 Budget

CAPITAL PROJECTS FUND

		FY24 Approved	FY23 Approved	FY22 Actual
		REVENUE		
	Revenues - Source 36			
13-36-100	Interest Earnings	$ 115,000.00	$ 9,000.00	$ 13,446.00
	TOTAL	**$ 115,000.00**	**$ 9,000.00**	**$ 13,446.00**
	Revenues - Source 37			
13-37-280	Parks & Trails Impact Fees	$ 13,380.00	$ 13,380.00	$ 11,535.00
13-37-300	Transportation Utility Fund	$ 185,500.00	$ 180,000.00	$ 178,059.00
	TOTAL	**$ 198,880.00**	**$ 193,380.00**	**$ 189,594.00**
	OTHER Revenue - Source 38			
13-38-100	Cont. from General Fund	$ -	$ 400,857.00	$ 387,184.00
13-38-800	Contributions	$ -	$ 332,950.00	$ -
13-38-999	Use of Fund Balance	$ -	$ 864,670.00	$ -
	TOTAL	**$ -**	**$ 1,598,477.00**	**$ 387,184.00**
	TOTAL REVENUE	**$ 313,880.00**	**$ 1,800,857.00**	**$ 590,224.00**
13-90-880	Unallocated Fund Balance	$ 263,880.00	$ -	$ -
	TOTAL	**$ 263,880.00**	**$ -**	**$ -**
		EXPENSES		
	Capital Projects			
13-99-003	Sidewalk Replacement	$ 50,000.00	$ 50,000.00	$ -
13-99-004	Parking Lot	$ -	$ 65,000.00	
13-99-012	Park Improvements	$ -	$ 400,857.00	$ -
	650 N/Quail Ridge	$ -	$ 1,085,000.00	$ -
13-99-024	East Bench Park	$ -	$ 200,000.00	$ -
	TOTAL	**$ 50,000.00**	**$ 1,800,857.00**	**$ -**
	TOTAL EXPENDITURES	**$ 313,880.00**	**$ 1,800,857.00**	**$ -**
	TOTAL FUND REVENUE	**$ 313,880.00**	**$ 1,800,857.00**	**$ 590,224.00**
	TOTAL FUND EXPENDITURES	**$ 313,880.00**	**$ 1,800,857.00**	**$ -**
	NET REVENUE OVER EXPENDITURES	**$ -**	**$ -**	**$ 590,224.00**

FY 2024 Budget

East Oak Irrigation Fund

		FY24 Approved	FY23 Approved	FY22 Actual
	IRRIGATION WATER FUND			
	REVENUE			
49-30-210	Annual Maint. Fee	$ 12,500.00	$ 12,500.00	$ 12,543.00
49-38-100	Interest Earnings	$ -	$ -	$ -
49-38-200	Special Assessments	$ 3,500.00	$ 3,500.00	$ -
49-38-910	Use of Fund Balance	$ -	$ 159,000.00	$ -
	TOTAL	$ 16,000.00	$ 175,000.00	$ 12,543.00
	EXPENDITURES			
49-40-250	Equip - Supplies & Maintenance	$ 10,000.00	$ 175,000.00	$ -
49-90-999	Prof & Tech Services	$ 1,000.00	$ -	$ 849.00
	TOTAL	$ 11,000.00	$ 175,000.00	$ 849.00
	Fund Transfers			
49-90-880	Unallocated to fund Balance	$ 5,000.00	$ -	$ -
49-90-999	Transfer to Fund 51	$ -	$ -	$ -
	TOTAL	**$ 5,000.00**	**$ -**	**$ -**
	TOTAL EXPENDITURES	**$ 16,000.00**	**$ 175,000.00**	**$ 849.00**
	NET REVENUE OVER EXPENDITURES	**$ -**	**$ -**	**$ 11,694.00**

FY 2024 Budget

Water Fund

		FY24 Approved	FY23 Approved	FY23 Proj	FY22 Actual
	Enterprise Revenue				
51-37-100	Water Sales	$ 882,000.00	$ 960,000.00	$ 882,000.00	$ 958,827.00
51-37-280	Culinary Water Impact Fee	$ 23,000.00	$ 45,582.00	$ 23,000.00	$ 36,466.00
51-37-290	Water Connection Fee	$ 500.00	$ 100.00	$ 500.00	$ 765.00
	TOTAL	**$ 905,500.00**	**$ 1,005,682.00**		**$ 996,058.00**
	OTHER Revenue				
51-38-100	Interest Earnings	$ 43,000.00	$ 5,000.00	$ 43,000.00	$ 5,141.00
51-38-500	Sale of Supplies (Meters, Etc.)	$ 1,600.00	$ 1,500.00	$ 1,600.00	$ 3,250.00
51-38-600	Grant Revenue	$ -	$ -	$ 720,248.00	$ 156,944.00
51-38-900	Miscellaneous Revenue	$ 1,000,000.00	$ 1,736,259.00	$ 1,400,000.00	$ -
51-38-910	Use of Fund Balance	$ 389,435.00	$ -		$ -
	TOTAL	**$ 1,434,035.00**	**$ 1,742,759.00**	**$ 2,164,848.00**	**$ 165,335.00**
	TOTAL FUND REVENUE	**$ 2,339,535.00**	**$ 2,748,441.00**	**$ 2,164,848.00**	**$ 1,161,393.00**
51-73-110	Pandemic Salaries	$ -	$ -		$ 16,582.00
51.73-130	Pandemic Benefits	$ -	$ -		$ 1,269.00
	TOTAL	**$ -**	**$ -**		**$ 17,851.00**
	Source of Supply				
51-81-100	Source of Supply Expense	$ 308,985.00	$ 294,271.00	$ 294,271.00	$ 272,767.00
	TOTAL	**$ 308,985.00**	**$ 294,271.00**	**$ 294,271.00**	**$ 272,767.00**
	Power to Pumping				
51-82-270	Utilities	$ 25,000.00	$ 25,000.00	$ 20,050.00	$ 23,368.00
	TOTAL	**$ 25,000.00**	**$ 25,000.00**	**$ 20,050.00**	**$ 23,368.00**
	Purification				
51-83-250	Purification Expense	$ 3,000.00	$ 2,500.00	$ -	$ 1,954.00
51-83-310	Professional & Tech. Services	$ 2,000.00	$ 2,000.00	$ -	$ 504.00
	TOTAL	**$ 5,000.00**	**$ 4,500.00**	**$ -**	**$ 2,458.00**
	Transmission & Distribution				
51-84-110	Salaries & Wages	$ -	$ 48,500.00	$ 70,042.00	$ 86,069.00
51-84-115	Assistant	$ -	$ 50,000.00	$ 58,618.00	$ 45,977.00
51-84-130	Employee Benefits	$ -	$ 27,000.00	$ 38,774.00	$ 65,509.00

51-84-135	Assistant Benefits	$ -	$ 15,000.00	$ 23,173.00	$ 15,082.00
51-84-140	Standby Pay	$ 6,500.00	$ 6,000.00	$ 5,725.00	$ 6,096.00
51-84-210	Books/Subscriptions/Membershi	$ 3,000.00	$ 2,000.00	$ 2,494.00	$ 3,095.00
51-84-230	Travel & Education	$ -	$ 5,000.00	$ 2,870.00	$ 150.00
51-84-240	Office Supplies & Expenses	$ -	$ 1,000.00	$ 100.00	$ 18.00
51-84-250	Equip-Supplies & Maintenance	$ 60,000.00	$ 45,000.00	$ 60,000.00	$ 40,984.00
51-84-280	Telephone	$ 2,500.00	$ 2,200.00	$ 2,170.00	$ 2,327.00
51-84-310	Professional & Tech Services	$ 145,000.00	$ 40,000.00	$ 145,000.00	$ 128,090.00
51-84-340	Equipment Rental	$ 3,500.00	$ 3,200.00	$ -	$ -
51-84-400	Water Study	$ 3,200.00	$ 3,200.00	$ -	$ -
51-84-410	Road to Springs - Maintenance	$ 4,500.00	$ 4,500.00	$ -	$ -
51-84-450	Special Public Safety Supplies	$ 500.00	$ 500.00	$ -	$ -
51-84-730	Capital Outlay-Improvements	$ 25,000.00	$ 30,000.00	$ -	$ -
	TOTAL	**$ 253,700.00**	**$ 283,100.00**	**$ 408,966.00**	**$ 387,285.00**
	Administration & General				
51-85-610	Miscellaneous Expenses	$ 2,500.00	$ 3,500.00	$ 2,050.00	$ 3,238.00
	TOTAL	**$ 2,500.00**	**$ 3,500.00**		**$ 3,238.00**
	OTHER				
51-89-650	Depreciation	$ 260,000.00	$ 175,000.00	$ 260,000.00	$ 226,298.00
51-89-810	Unallocated Fund Balance	$ -	$ 226,385.00		$ -
51-89-910	Admin Costs - General Fund	$ 297,700.00	$ 34,800.00	$ 34,800.00	$ 23,880.00
51-89-915	Cost Share of City Building	$ 85,400.00	$ 8,880.00	$ 8,880.00	$ 6,804.00
51-89-920	Cost Share to Vehicle & Equipmer	$ 71,250.00	$ 100,000.00	$ 100,000.00	$ 38,000.00
	TOTAL	**$ 714,350.00**	**$ 545,065.00**	**$ 403,680.00**	**$ 294,982.00**
	Capital Projects				
51-99-010	Fire Hydrant Replacement	$ 30,000.00	$ 30,000.00	$ -	$ -
51-99-025	Aging Infrastrucutre	$ 1,000,000.00	$ 1,562,905.00	$ 1,402,040.00	$ 1,024.00
	TOTAL	**$ 1,030,000.00**	**$ 1,592,905.00**	**$ 1,402,040.00**	**$ 1,024.00**
	TOTAL EXPENDITURES	**$ 2,339,535.00**	**$ 2,748,341.00**	**$ 2,529,007.00**	**$ 1,002,973.00**
	TOTAL REVENUES	**$ 2,339,535.00**	**$ 2,748,441.00**	**$ 2,164,848.00**	**$ 1,161,393.00**
	TOTAL FUND EXPENDITURES	**$ 2,339,535.00**	**$ 2,748,341.00**	**$ 2,529,007.00**	**$ 1,002,973.00**
	Net Revenue over Expenditures	**$ -**	**$ 100.00**	**$ (364,159.00)**	**$ 158,420.00**

FY 2024 Budget

Sewer Fund

		FY24 Approved	FY23 Approved	FY22 Actual
	Enterprise Revenue			
52-37-100	Sewer Service Charge	$ 575,000.00	$ 570,000.00	$ 572,929.00
	Sewer Connection Fees	$ -	$ -	$ -
	Ward Road Sewer Payments	$ -	$ -	$ -
	Sanitary Sewer Recoupment	$ -	$ -	$ -
	TOTAL	**$ 575,000.00**	**$ 570,000.00**	**$ 572,929.00**
	OTHER Revenue			
52-38-100	Interest Earnings	$ 10,000.00	$ 1,500.00	$ 1,582.00
	Miscellaneous	$ -	$ -	$ -
	Use of Fund Balance	$ 800.00	$ -	$ -
	TOTAL	**$ 10,800.00**	**$ 1,500.00**	**$ 1,582.00**
	TOTAL REVENUES	**$ 585,800.00**	**$ 571,500.00**	**$ 574,511.00**
	Sewage Treatment			
52-80-310	Sewage Treatment Expenses	$ 472,000.00	$ 470,000.00	$ 530,999.00
	TOTAL	**$ 472,000.00**	**$ 470,000.00**	**$ 530,999.00**
	Administration & General			
52-85-610	Miscellaneous Expenses	$ 5,000.00	$ 5,000.00	$ 3,068.00
	TOTAL	**$ 5,000.00**	**$ 5,000.00**	**$ 3,068.00**
	Maintenance & Repairs			
52-86-310	Professional & Tech Services			
	Equip-Supplies & Maint	$ -	$ -	$ -
	TOTAL	**$ -**	**$ -**	**$ -**
	Contributions and Transfers			
52-89-910	Admin Cost to General Fund	$ 37,900.00	$ 17,400.00	$ 13,380.00
52-89-915	Cost share of City Building	$ 10,900.00	$ 8,880.00	$ 6,804.00
	Unallocated Funds	$ 53,300.00	$ 70,220.00	$ -
	Increase to Fund Balance	$ 6,700.00	$ -	$ -
	TOTAL	**$ 108,800.00**	**$ 96,500.00**	**$ 20,184.00**
	TOTAL EXPENDITURES	**$ 585,800.00**	**$ 571,500.00**	**$ 554,251.00**
	TOTAL FUND REVENUES	**$ 585,800.00**	**$ 571,500.00**	**$ 574,511.00**
	TOTAL FUND EXPENDITURES	**$ 585,800.00**	**$ 571,500.00**	**$ 554,251.00**
	Net Revenue over Expenditures	**$ -**	**$ -**	**$ 20,260.00**

FY 2024 Budget

Storm Water Fund

		FY24 Approved	FY23 Approved	FY23 Proj	FY22 Actual
	Enterprise Revenue				
55-37-100	Storm Drain Fees	$ 382,500.00	$ 380,000.00	$ 382,600.00	$ 381,858.00
55-37-280	Storm Drain Impact Fee	$ 10,102.00	$ 10,102.00	$ 8,420.00	$ 16,837.00
	TOTAL	**$ 392,602.00**	**$ 390,102.00**	**$ 391,020.00**	**$ 398,695.00**
	OTHER Revenue				
55-38-100	Interest Earnings	$ 36,000.00	$ 3,500.00	$ 36,100.00	$ 4,350.00
	TOTAL	**$ 36,000.00**	**$ 3,500.00**	**$ 36,100.00**	**$ 4,350.00**
	Contributions & Transfers				
55-39-110	Use of Fund Balance	$ 3,148.00	$ 128,975.00	$ -	$ -
	TOTAL	**$ 3,148.00**	**$ 128,975.00**	**$ -**	**$ -**
	TOTAL REVENUES	**$ 431,750.00**	**$ 522,577.00**	**$ 427,120.00**	**$ 403,045.00**
	Storm Water Utility Fund 55				
55-40-110	Salaries & Wages	$ -	$ 65,000.00	$ 68,870.06	$ 60,076.00
55-40-130	Employee Benefits	$ -	$ 44,000.00	$ 42,252.14	$ 47,212.00
55-40-230	Travel & Education	$ -	$ 1,200.00	$ 1,000.00	$ 475.00
55-40-250	Maintenance	$ 1,000.00	$ 200.00	$ 1,000.00	$ -
55-40-310	Professional & Tech Services	$ 30,000.00	$ 30,000.00	$ 28,200.00	$ 23,626.00
55-40-320	Misc. Equipment	$ 200.00	$ 200.00	$ -	$ 30.00
55-40-400	County-State Storm Water Fees	$ 2,500.00	$ 2,500.00	$ 1,570.00	$ 2,306.00
55-40-550	Engineering	$ 500.00	$ 1,000.00	$ -	$ -
55-40-555	Maintenance / Repairs	$ 1,000.00	$ 2,500.00	$ -	$ 578.00
55-40-610	Miscellaneous Supplies	$ 500.00	$ 1,000.00	$ 75.00	$ 239.00
55-40-650	Depreciation	$ 75,000.00	$ 65,000.00	$ 73,000.00	$ 69,612.00
55-40-910	Admin Costs to General Fund	$ 173,200.00	$ 17,400.00	$ 17,400.00	$ 13,380.00
55-40-915	Cost Share City Building	$ 46,600.00	$ 8,880.00	$ 8,880.00	$ 6,804.00
55-40-920	Cost Share to Vehicle Equipment	$ 71,250.00	$ 40,000.00	$ 40,000.00	$ 38,000.00
55-40-930	Allocation to Fund Balance		$ -		$ -
	TOTAL	**$ 401,750.00**	**$ 278,880.00**	**$ 395,327.20**	**$ 249,047.00**
	Capital Projects				
55-99-008	Curb & Gutter Replacement	$ 30,000.00	$ 25,000.00	$ -	$ -
55-99-0**	650 N Quail ridge	$ -	$ 218,697.00	$ -	$ -
	TOTAL	**$ 30,000.00**	**$ 243,697.00**	**$ -**	**$ -**
	TOTAL EXPENDITURES	**$ 431,750.00**	**$ 522,577.00**	**$ 395,327.20**	**$ 249,047.00**
	TOTAL FUND REVENUE	**$ 431,750.00**	**$ 522,577.00**	**$ 427,120.00**	**$ 403,045.00**
	TOTAL FUND EXPENDITURES	**$ 431,750.00**	**$ 522,577.00**	**$ 395,327.20**	**$ 249,047.00**
	Net Revenue over Expenditures	**$ -**	**$ -**		**$ 153,998.00**

FY 2024 Budget

Solid Waste Fund

		FY24 Approved	FY23 Approved	FY22 Actual
	SOLID WASTE FUND			
	Enterprise Revenue			
59-37-100	Solid Waste Collection Charge	$ 450,500.00	$ 421,000.00	$ 410,737.00
	TOTAL	**$ 450,500.00**	**$ 421,000.00**	**$ 410,737.00**
	OTHER Revenue			
59-38-100	Interest Earnings	$ 10,000.00	$ 1,500.00	$ 1,582.00
	Use of Fund Balance	$ 16,850.00	$ 19,780.00	$ -
	TOTAL	**$ 26,850.00**	**$ 21,280.00**	**$ 1,582.00**
	TOTAL FUND REVENUE	**$ 477,350.00**	**$ 442,280.00**	**$ 412,319.00**
	GEN FUND SUMMARY EXPEND.			
59-40-105	Waste Disposal Costs	$ 231,750.00	$ 225,000.00	$ 220,300.00
59-40-250	Equip-Supplies & Maintenance	$ -	$ -	$ 186,068.00
59-40-310	Waste Collection Costs	$ 200,000.00	$ 186,000.00	$ -
59-40-320	Semi-Annual Clean up	$ 3,000.00	$ 2,000.00	$ -
59-40-610	Miscellaneous Supplies	$ 3,000.00	$ 3,000.00	$ 3,408.00
59-40-910	Admin Cost - General Fund	$ 27,100.00	$ 17,400.00	$ 13,380.00
	TOTAL	**$ 464,850.00**	**$ 433,400.00**	**$ 423,156.00**
	Department 89			
59-89-915	Cost Share of City Building	$ 12,500.00	$ 8,880.00	$ 6,804.00
	TOTAL	**$ 12,500.00**	**$ 8,880.00**	**$ 6,804.00**
	Contributions & Transfers			
59-90-110	Allocated to Fund Balance	$ -	$ -	$ -
	TOTAL	**$ -**	**$ -**	**$ -**
	TOTAL EXPENDITURES	**$ 477,350.00**	**$ 442,280.00**	**$ 429,960.00**
	TOTAL REVENUE	**$ 477,350.00**	**$ 442,280.00**	**$ 412,319.00**
	TOTAL FUND EXPENDITURES	**$ 477,350.00**	**$ 442,280.00**	**$ 429,960.00**
	Net Revenue over Expenditures	**$ -**	**$ -**	**$ (17,641.00)**

FY 2024 Budget

Vehicle and Equipment Fund

		FY24 Approved	FY23 Approved	FY22 Actual
	VEHICLE & EQUIPMENT FUND			
	FUND BALANCES			
	Unrestricted, Unassigned	$ -	$ -	$ 433,720.00
	Other Revenue			
61-38-100	Interest Earnings	$ 20,000.00	$ 2,000.00	$ 3,164.00
61-38-200	Gain on Sale of Assets	$ -	$ 30,000.00	$ 64,384.00
61-38-400	Sale of Vehicle & Equipment	$ 60,000.00	$ -	$ -
61-38-600	Grant Revenue	$ -	$ -	$ 59,565.00
	TOTAL	**$ 80,000.00**	**$ 32,000.00**	**$ 127,113.00**
	Contributions & Transfers			
61-39-100	Cost Share from General Fund	$ -	$ -	$ 76,000.00
61-39-110	Cost Share from Storm Water Fund	$ 71,250.00	$ 40,000.00	$ 38,000.00
61-39-120	Cost Share From Water Fund	$ 71,250.00	$ 100,000.00	$ 38,000.00
61-39-140	Anticipated Fund Balance Use	$ 137,500.00	$ 277,500.00	$ -
61-39-220	Transfer from General Fund	$ 142,500.00	$ -	$ 120,000.00
	TOTAL	**$ 422,500.00**	**$ 417,500.00**	**$ 272,000.00**
	TOTAL REVENUES	**$ 502,500.00**	**$ 449,500.00**	**$ 399,113.00**
	Maintenance - Building			
61-61-250	Shop - Supplies/Propane/Etc.	$ 9,000.00	$ 6,500.00	$ 17,788.00
61-61-255	Utilities - Gas & Electricity	$ 7,500.00	$ 7,500.00	$ 7,456.00
61-61-260	Bldg. & Grounds - Repairs/Maint.	$ 20,000.00	$ 10,000.00	$ 1,168.00
61-61-280	Telephone	$ 3,000.00	$ 3,000.00	$ 2,784.00
	TOTAL	**$ 39,500.00**	**$ 27,000.00**	**$ 29,196.00**
	Operations Expense			
61-62-240	Fuel	$ 40,000.00	$ 30,000.00	$ 26,694.00

	TOTAL	**$**	**40,000.00**	**$**	**30,000.00**	**$**	**26,694.00**
	Maintenance & Repairs						
61-86-250	Vehicle & Equip - Supplies & Maint	$	15,000.00	$	10,000.00	$	11,322.00
61-86-260	Tools	$	3,500.00	$	3,000.00	$	-
61-86-275	Trade in Mini	$	-	$	170,000.00	$	-
61-86-280	Tires	$	7,000.00	$	7,000.00	$	2,441.00
61-86-340	Equipment Rental	$	2,500.00	$	2,500.00	$	-
61-86-740	Capital Outlay-Vehicle & Equip	$	285,000.00	$	150,000.00	$	-
	TOTAL	**$**	**313,000.00**	**$**	**342,500.00**	**$**	**13,763.00**
	OTHER						
61-89-650	Depreciation	$	110,000.00	$	110,000.00	$	111,340.00
	TOTAL	**$**	**110,000.00**	**$**	**110,000.00**	**$**	**111,340.00**
	TOTAL EXPENDITURES	$	502,500.00	$	509,500.00	$	180,993.00
	TOTAL FUND REVENUE	$	502,500.00	$	449,500.00	$	399,113.00
	TOTAL FUND EXPENDITURES	$	502,500.00	$	509,500.00	$	180,993.00
	Net Revenue over Expenditures	$	-	$	(60,000.00)	$	218,120.00