



FY 2024

Parowan City Budget

Dan Jessen, City Manager

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General Fund

Revenue	2022 Actual	2023 YTD Actual	2024 Proposed
103110 - PROPERTY TAX	\$ 715,517.22	\$ 805,091.53	\$ 802,942.00
103120 - REDEMPTION - PROPERTY TAXES	\$ 42,617.92	\$ 21,047.63	\$ 40,000.00
103130 - SALES AND USE TAXES (STATE)	\$ 658,321.95	\$ 403,975.92	\$ 721,000.00
103140 - CABLE SALES AND USE TAX	\$ 3,327.53	\$ 2,049.56	\$ 3,300.00
103150 - HEAD IN LEASE	\$ 310.27	\$ 4,288.00	\$ 4,300.00
103160 - AIRPORT GAS TAX AND MISC FEES	\$ 105.49	\$ 191.00	\$ 200.00
103170 - TELEPHONE SALES AND USE TAX	\$ 13,431.18	\$ 8,468.05	\$ 13,000.00
103180 - FEE IN LIEU OF TAXES	\$ 80,454.39	\$ 71,561.36	\$ 80,500.00
103190 - QUESTAR ENERGY TAXES	\$ 65,328.57	\$ 25,894.13	\$ 51,000.00
103195 - ELECTRIC SALES AND USE TAX	\$ 118,391.34	\$ 75,309.13	\$ 132,000.00
103376 - CRT/COUNTY DONATION	\$ 10,000.00	\$ -	\$ 10,000.00
103210 - BUSINESS LICENSES	\$ 10,450.00	\$ 4,600.00	\$ 10,800.00
103221 - BUILDING PERMITS	\$ 22,419.99	\$ 13,028.51	\$ 11,500.00
103225 - ANIMAL LICENSES	\$ 950.00	\$ 935.00	\$ 1,000.00
103312 - FEDERAL GRANT	\$ -	\$ -	\$ -
103340 - STATE GRANTS	\$ 8,359.45	\$ 42,426.00	\$ 44,400.00
103341 - FIRE OPERATING GRANTS/REVENUE	\$ 13,119.17	\$ -	\$ -
103342 - OPERATING GRANTS	\$ 359.98	\$ -	\$ -
103356 - CLASS C" ROAD"	\$ 218,423.66	\$ 117,502.78	\$ 242,000.00
103358 - STATE LIQUOR FUND	\$ 5,982.45	\$ 6,479.07	\$ 6,500.00
103360 - POLICE ALLOCATION	\$ 78,208.02	\$ 96,374.44	\$ 101,000.00
103371 - FIRE ALLOCATION - COUNTY	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
103372 - AIRPORT - COUNTY ALLOCATION	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
103373 - LIBRARY - AREA CONTRIBUTION	\$ 34,044.52	\$ -	\$ 36,000.00
103375 - RECREATION - COUNTY	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
103415 - MAPS AND LAND USE FEES	\$ 1,075.00	\$ 505.00	\$ 1,000.00
103445 - PUBLIC SAFETY FEES	\$ 2,258.50	\$ 5,482.20	\$ 2,250.00
103446 - PUBLIC SAFETY 911 DISPATCH FEE	\$ 30,674.37	\$ 22,559.56	\$ 39,000.00
103455 - ANIMAL CONTROL & SHELTER FEES	\$ 1,520.00	\$ 250.00	\$ 1,500.00
103472 - SWIMMING POOL AND POOL CONCESSION FEES	\$ -	\$ -	\$ 30,000.00
103473 - SWIMMING POOL DONATIONS	\$ 300.00	\$ 10,695.57	\$ 50,000.00
103474 - RECREATION FEES	\$ 15,940.00	\$ 11,280.00	\$ 17,000.00
103475 - GLIDERS	\$ 593.50	\$ 784.26	\$ 600.00
103476 - LIBRARY USE FEES	\$ -	\$ 30.00	\$ 100.00
103477 - EVENTS	\$ 8,790.00	\$ 3,611.00	\$ 7,500.00
103479 - MARATHON	\$ 12,492.00	\$ 8,542.00	\$ 13,500.00
103482 - SALE OF CEMETERY LOTS	\$ 16,429.00	\$ 8,300.00	\$ 16,500.00
103483 - BURIAL FEES AND ASSESSMENTS	\$ 15,125.00	\$ 8,225.00	\$ 16,500.00
103621 - AIRPORT - RENTS/LEASES	\$ 5,972.20	\$ 4,850.40	\$ 7,000.00
103820 - THEATER SALES AND CONCESSION	\$ 6,004.00	\$ 400.00	\$ 1,000.00
103822 - AIRPORT - FUEL FEE	\$ 959.67	\$ 489.45	\$ 500.00
103510 - COURT FINES	\$ 146,179.22	\$ 52,218.07	\$ 138,500.00
103801 - Interest to be allocated	\$ -	\$ 98,508.19	\$ -
103803 - IMPACT FEE INTEREST	\$ 698.78	\$ 2,396.88	\$ 4,800.00
103805 - CLASS C" ROAD INTEREST"	\$ 1,032.06	\$ 4,083.10	\$ 8,200.00
103810 - GENERAL FUND INTEREST	\$ 961.33	\$ 1,081.71	\$ 2,200.00
103620 - RENTS/LEASES	\$ 3,249.50	\$ -	\$ 100.00
103625 - RENTS - STALLS	\$ 445.00	\$ -	\$ -
103725 - IMPACT FEES - POLICE	\$ 2,593.50	\$ 399.00	\$ 1,296.75
103726 - IMPACT FEES - FIRE	\$ 3,231.54	\$ 497.16	\$ 1,615.77
103728 - IMPACT FEES - PARKS	\$ 63,635.91	\$ 9,790.14	\$ 31,817.96
103816 - SHADE TREE DONATIONS	\$ 9,989.00	\$ -	\$ -
103824 - SOUVENIOR SHOP SUPPLIES	\$ 21,045.19	\$ 12,356.73	\$ 22,000.00
103831 - SUB FOR SANTA DONATIONS	\$ 9,652.00	\$ 11,626.00	\$ 12,000.00
103890 - SUNDRY REVENUES	\$ 8,696.42	\$ 137,985.85	\$ 30,500.00
103897 - CHRISTMAS IN COUNTRY	\$ 5,467.98	\$ 3,010.00	\$ 3,500.00
103990 - BEG. GEN FUND BAL TO BE APPROP	\$ -	\$ -	\$ 460,077.53
Total General Fund Revenue	\$ 2,549,133.77	\$ 2,173,179.38	\$ 3,286,000.00

Departmental Expenses

Legislative	2022 Actual	2023 YTD Actual	2024 Proposed
104111 - Leg SALARIES - MAYOR AND COUNCIL	\$ 12,760.00	\$ 8,041.95	\$ 2,300.00
104113 - Leg FICA	\$ 978.46	\$ 615.37	\$ 200.00
104114 - Leg INSURANCE	\$ 6,545.35	\$ 3,963.87	\$ 16,400.00
104116 - Leg WORKER'S COMPENSATION	\$ -	\$ 469.08	\$ 100.00
104122 - Leg PUBLIC NOTICES AND ADS	\$ 0.43	\$ 5.06	\$ 100.00
104123 - Leg TRAVEL	\$ 2,305.15	\$ 2,573.19	\$ 4,000.00
104124 - Leg OFFICE SUPPLIES AND EXPENSE	\$ 336.86	\$ 91.58	\$ 1,000.00
104128 - Leg TELEPHONE	\$ 993.41	\$ 923.08	\$ 1,500.00
104133 - Leg EDUCATION AND TRAINING	\$ 2,978.67	\$ 2,310.00	\$ 4,000.00
104161 - Leg SUNDRY	\$ 1,346.66	\$ 408.84	\$ 1,500.00
Total Legislative	\$ 28,244.99	\$ 19,402.02	\$ 31,100.00

Court	2022 Actual	2023 YTD Actual	2024 Proposed
104211 - Court SALARIES AND WAGES-PERM. EMPLO	\$ 59,993.30	\$ 35,821.11	\$ 38,600.00
104213 - Court FICA	\$ 4,599.45	\$ 2,740.29	\$ 2,900.00
104214 - Court INSURANCE	\$ 26,177.33	\$ 16,851.39	\$ 13,800.00
104215 - Court RETIREMENT	\$ 8,912.32	\$ 5,413.15	\$ 4,200.00
104216 - Court WORKMEN'S COMPENSATION	\$ 417.72	\$ 259.30	\$ 200.00
104221 - Court SUBSCRIPTIONS AND MEMBERSHIPS	\$ -	\$ 19.89	\$ 100.00
104223 - Court TRAVEL, MEALS AND LODGING	\$ -	\$ -	\$ 1,000.00
104224 - Court OFFICE SUPPLIES AND EXPENSE	\$ 1,823.43	\$ 1,350.44	\$ 2,000.00
104226 - Court MAINTENANCE MATERIALS AND SUPPLY	\$ 150.00	\$ 196.73	\$ 1,000.00
104227 - Court UTILITIES	\$ 675.21	\$ 342.33	\$ 1,750.00
104228 - Court TELEPHONE	\$ 1,070.36	\$ 762.97	\$ 2,000.00
104231 - Court PROFESSIONAL AND TECHNICAL SER	\$ 3,923.26	\$ 1,740.06	\$ 4,000.00
104232 - Court AUDIT	\$ 372.00	\$ 280.00	\$ 450.00
104233 - Court EDUCATION AND TRAINING	\$ 400.00	\$ 100.00	\$ 500.00
104236 - Court ASSESSMENTS/RESTITUTION	\$ 57,576.36	\$ 26,274.69	\$ 50,000.00
104237 - Court BAIL	\$ 1,100.00	\$ -	\$ -
104245 - JURY WITNESS INTERPRETER	\$ 550.00	\$ 300.00	\$ 1,000.00
104248 - Court POSTAGE	\$ -	\$ -	\$ 750.00
104251 - Court INSURANCE LIABILITY PROPERTY	\$ 1,400.00	\$ 1,520.44	\$ 1,500.00
104261 - Court SUNDRY	\$ 105.68	\$ 16.88	\$ 300.00
Total Court	\$ 169,246.42	\$ 93,989.67	\$ 126,050.00

Administrative	2022 Actual	2023 YTD Actual	2024 Proposed
104311 - Admin SALARIES AND WAGES-PERM. EMPLO	\$ 58,420.81	\$ 36,748.45	\$ 63,300.00
104313 - Admin FICA	\$ 4,429.24	\$ 2,769.06	\$ 4,800.00
104314 - Admin INSURANCE	\$ 31,255.47	\$ 8,254.58	\$ 18,100.00
104315 - Admin RETIREMENT	\$ 12,382.65	\$ 7,369.59	\$ 10,600.00
104316 - Admin WORKMEN'S COMPENSATION	\$ 717.83	\$ 518.54	\$ 200.00
104321 - Admin SUBSCRIPTIONS AND MEMBERSHIPS	\$ 1,319.09	\$ 723.89	\$ 2,300.00
104322 - Admin PUBLIC NOTICES AND ADS	\$ 2.72	\$ 32.94	\$ 200.00
104323 - Admin TRAVEL, MEALS AND LODGING	\$ 1,573.75	\$ 1,075.43	\$ 4,500.00
104324 - Admin OFFICE SUPPLIES AND EXPENSE	\$ 1,373.99	\$ 991.67	\$ 1,500.00
104325 - Admin REPAIRS TO EQUIPMENT	\$ 40.17	\$ -	\$ 200.00
104326 - Admin MAINTENANCE MATERIALS AND SUPP	\$ 3,756.91	\$ 1,772.05	\$ 4,000.00
104328 - Admin TELEPHONE	\$ 5,473.69	\$ 3,280.04	\$ 5,500.00
104331 - Admin PROFESSIONAL AND TECHNICAL SER	\$ 17,747.82	\$ 13,805.01	\$ 18,500.00
104332 - Admin AUDITING	\$ 900.00	\$ 700.00	\$ 950.00
104333 - Admin EDUCATION AND TRAINING	\$ 1,787.98	\$ 811.27	\$ 2,500.00
104340 - Admin Gas & Oil	\$ 591.66	\$ (240.87)	\$ 1,000.00
104348 - Admin POSTAGE	\$ 607.01	\$ 352.43	\$ 800.00
104351 - Admin INSURANCE LIABILITY PROPERTY	\$ 3,300.00	\$ 2,848.46	\$ 4,250.00
104359 - Admin Building lease payment	\$ 26,000.00	\$ -	\$ 26,000.00
104361 - Admin SUNDRY	\$ 707.50	\$ 638.15	\$ 1,500.00
104365 - Admin CARES Act	\$ (361.93)	\$ -	\$ -

104372 - Admin CAPITAL OUTLAY - BLDGS/STRUCTU	\$	-	\$	-	\$	10,000.00
Total Administrative	\$	172,026.36	\$	82,450.69	\$	180,700.00

Non-Departmental	2022 Actual	2023 YTD Actual	2024 Proposed
104926 - Non-Dep JESSE SMITH /MAINTE MATERIALS AND SUPP	\$ -	\$ -	\$ 500.00
104927 - Non-Dep UTILITIES	\$ 3,031.65	\$ 1,537.97	\$ 3,300.00
104931 - Non-Dep PROFESSIONAL AND TECHNICAL	\$ 9,038.00	\$ 6,110.21	\$ 9,200.00
104934 - Non-Dep ELECTION EXPENSES	\$ 7,570.83	\$ -	\$ 10,000.00
104942 - Non-Dep PAROWAN SIGNS	\$ -	\$ -	\$ 2,000.00
104943 - Non-Dep PATCHWORK BI-WAY	\$ 2,500.00	\$ 1,500.00	\$ 4,000.00
104944 - Non-Dep CITY HISTORIANS	\$ -	\$ -	\$ 100.00
104945 - Non-Dep HEALTH INCENTIVE	\$ -	\$ -	\$ 1,000.00
104950 - Non-Dep DISPATCH FEE	\$ 22,491.20	\$ 36,385.64	\$ 37,000.00
104951 - INSURANCE LIABILITY PROPERTY	\$ 600.00	\$ 2,220.60	\$ 2,300.00
104961 - Non-Dep SUNDRY	\$ 2,907.00	\$ 2,750.00	\$ 5,500.00
104962 - Non-Dep ROCK CHURCH/MAINT MATERIALS	\$ -	\$ -	\$ 750.00
1049XX - Non-Dep ARTS PROGRAM	\$ -	\$ -	\$ 2,500.00
104963 - Non-Dep HERITAGE FOUNDATION	\$ 2,500.00	\$ -	\$ 2,500.00
104965 - Non-Dep BEAUTIFICATION	\$ -	\$ -	\$ 2,000.00
Total Non-Departmental	\$ 50,638.68	\$ 50,504.42	\$ 82,650.00

Planning & Zoning	2022 Actual	2023 YTD Actual	2024 Proposed
105811 - P&Z SALARIES AND WAGES - PERM EMPL	\$ 13,309.75	\$ 8,863.18	\$ 39,900.00
105813 - P&Z FICA	\$ 1,020.45	\$ 673.34	\$ 3,000.00
105814 - P&Z INSURANCE	\$ 470.87	\$ 748.37	\$ 27,300.00
105815 - P&Z RETIREMENT	\$ 2,803.58	\$ 1,551.94	\$ 6,700.00
105816 - P&Z WORKMEN'S COMPENSATION	\$ 278.45	\$ 172.85	\$ 300.00
105823 - P&Z TRAVEL, MEALS AND LODGING	\$ 278.50	\$ -	\$ 1,000.00
105824 - P&Z OFFICE SUPPLIES AND EXPENSE	\$ 172.30	\$ 27.97	\$ 400.00
105826 - P&Z MAINTENANCE MATERIALS AND SUPP	\$ 358.86	\$ 232.71	\$ 400.00
105827 - P&Z UTILITIES	\$ 578.74	\$ 293.43	\$ 1,500.00
105828 - P&Z TELEPHONE	\$ 574.61	\$ 158.07	\$ 750.00
105831 - P&Z PROFESSIONAL AND TECHNICAL SER	\$ 2,581.07	\$ 2,359.18	\$ 2,500.00
105833 - P&Z UNIFORM BLDG. STANDARDS EDUC.	\$ 247.50	\$ -	\$ 750.00
105840 - P&Z GAS AND OIL	\$ 15.00	\$ -	\$ -
Total Planning & Zoning	\$ 22,689.68	\$ 15,081.04	\$ 84,500.00

Visitors Center	2022 Actual	2023 YTD Actual	2024 Proposed
105912 - Visitor SALARIES AND WAGES-TEMP. EMPLO	\$ 32,278.18	\$ 22,445.89	\$ 41,400.00
105913 - Visitor FICA	\$ 2,448.12	\$ 1,686.72	\$ 3,100.00
105914 - VISITOR CENTER INSURANCE	\$ 12,858.42	\$ 6,934.06	\$ 13,800.00
105915 - VISITOR CENTER RETIREMENT	\$ 3,945.93	\$ 3,043.60	\$ 4,000.00
105916 - Visitor WORKER'S COMPENSATION	\$ 300.15	\$ 259.30	\$ 200.00
105926 - Visitor MAINTENANCE MATERIALS AND SUPP	\$ 4,619.86	\$ 1,537.28	\$ 5,000.00
105927 - Visitor UTILITIES	\$ 3,912.01	\$ 1,856.70	\$ 4,200.00
105928 - Visitor TELEPHONE	\$ 933.09	\$ 545.75	\$ 1,200.00
105929 - Visitor SOUVENIOR SHOP SUPPLIES	\$ 8,976.44	\$ 6,674.73	\$ 10,000.00
105931 - Visitor PROFESSIONAL AND TECHNICAL	\$ 441.44	\$ 313.55	\$ 500.00
105932 - Visitor AUDIT	\$ 400.00	\$ 252.00	\$ 450.00
105948 - Visitor POSTAGE	\$ 544.58	\$ 357.23	\$ 700.00
105951 - Visitor LIABILITY INSURANCE PROPERTY	\$ 800.00	\$ 926.85	\$ 950.00
105961 - Visitor SUNDRY/Promotions	\$ -	\$ 29.68	\$ 150.00
Total Visitors Center	\$ 72,458.22	\$ 46,863.34	\$ 85,650.00

Airport	2022 Actual	2023 YTD Actual	2024 Proposed
108510 - Airport SALARIES & WAGES - OVERTIME	\$ 48.65	\$ -	\$ -
108511 - Airport SALARIES & WAGES - PERM EMPLOY	\$ 1,215.03	\$ -	\$ -
108513 - Airport FICA	\$ 96.32	\$ -	\$ -
108514 - Airport INSURANCE	\$ 633.52	\$ -	\$ -
108515 - Airport RETIREMENT	\$ 268.89	\$ -	\$ -

108516 - Airport WORKER'S COMPENSATION	\$	278.45	\$	172.85	\$	-
108523 - Airport TRAVEL MEALS AND LODGING	\$	19.87	\$	13.73	\$	-
108526 - Airport MAINTENANCE MATERIALS AND SUPPLIES	\$	3,126.96	\$	3,740.54	\$	5,000.00
108527 - Airport UTILITIES & MISCELLANEOUS EXPE	\$	17,106.25	\$	7,013.73	\$	14,000.00
108531 - Airport PROFESSIONAL & TECHINICAL SERVICE	\$	961.67	\$	20.00	\$	3,500.00
108540 - Airport GAS AND OIL	\$	154.46	\$	359.25	\$	1,500.00
108551 - Airport LIABILITY INSURANCE PROPERTY	\$	3,499.28	\$	4,000.00	\$	4,000.00
108557 - Airport EQUIPMENT RENTAL	\$	-	\$	-	\$	2,000.00
Total Airport	\$	27,409.35	\$	15,320.10	\$	30,000.00

Police		2022 Actual	2023 YTD Actual	2024 Proposed
105410 - Police SALARIES AND WAGES - OVERTIME	\$	23,660.80	\$ 33,960.82	\$ 25,000.00
105411 - Police SALARIES AND WAGES-PERM. EMPLO	\$	385,132.60	\$ 275,854.67	\$ 449,000.00
105413 - Police FICA	\$	31,060.28	\$ 23,520.69	\$ 35,400.00
105414 - Police INSURANCE	\$	113,414.45	\$ 83,679.00	\$ 138,200.00
105415 - Police RETIREMENT	\$	116,116.84	\$ 85,319.82	\$ 118,200.00
105416 - Police WORKMEN'S COMPENSATION	\$	2,506.04	\$ 1,555.53	\$ 2,900.00
105421 - Police SUBSCRIPTIONS AND MEMBERSHIPS	\$	540.00	\$ 757.23	\$ 3,400.00
105422 - Police PUBLIC NOTICES AND ADS	\$	1.05	\$ 12.70	\$ 100.00
105423 - Police TRAVEL, MEALS AND LODGING	\$	2,729.92	\$ 1,749.97	\$ 5,000.00
105424 - Police OFFICE SUPPLIES AND EXPENSE	\$	1,514.66	\$ 1,196.80	\$ 1,600.00
105425 - Police REPAIRS TO EQUIPMENT	\$	10,492.09	\$ 2,867.17	\$ 8,000.00
105426 - Police MAINTENANCE MATERIALS AND SUPP	\$	2,513.68	\$ 816.30	\$ 3,500.00
105427 - Police UTILITIES	\$	675.23	\$ 342.35	\$ 1,200.00
105428 - Police TELEPHONE	\$	10,717.52	\$ 6,067.27	\$ 10,000.00
105431 - Police PROFESSIONAL AND TECHNICAL SER	\$	17,441.14	\$ 2,876.36	\$ 13,000.00
105432 - Police AUDIT	\$	700.00	\$ 700.00	\$ 750.00
105433 - Police EDUCATION AND TRAINING	\$	7,913.16	\$ 3,999.23	\$ 9,000.00
105434 - Police GRANT/CANINE	\$	2,387.03	\$ 1,333.79	\$ -
105440 - Police GAS AND OIL	\$	36,982.69	\$ 17,763.26	\$ 36,000.00
105447 - Police UNIFORM ALLOWANCE	\$	3,793.00	\$ 3,155.75	\$ 7,500.00
105449 - Police SPECIAL DEPARTMENT SUPPLIES	\$	24,034.01	\$ 7,755.10	\$ 21,400.00
105450 - Police LIQUOR LAW	\$	-	\$ -	\$ 700.00
105451 - Police LIABILITY INSURANCE - PROPERTY	\$	5,573.23	\$ 4,303.54	\$ 5,500.00
105461 - Police SUNDRY	\$	10.00	\$ -	\$ 200.00
105481 - Police Capital leases - principal	\$	53,000.00	\$ 56,347.80	\$ 57,000.00
105482 - Police Capital leases - interest	\$	6,347.80	\$ 3,000.00	\$ 3,000.00
Total Police Department	\$	859,257.22	\$ 618,935.15	\$ 955,550.00

Animal Control		2022 Actual	2023 YTD Actual	2024 Proposed
105526 - Animal MAINTENANCE MATERIALS AND SUPP	\$	237.28	\$ 3,904.48	\$ 500.00
105527 - Animal UTILITIES	\$	1,809.54	\$ 544.96	\$ 1,300.00
105549 - Animal SPECIAL DEPARTMENT SUPPLIES	\$	-	\$ -	\$ 500.00
105555 - Animal LICENSE AND SUNDRY - ANIMAL	\$	-	\$ -	\$ 500.00
Total Animal control	\$	2,046.82	\$ 4,449.44	\$ 2,800.00

Fire		2022 Actual	2023 YTD Actual	2024 Proposed
105711 - Fire SALARIES AND WAGES	\$	2,901.51	\$ 1,847.22	\$ 3,400.00
105713 - Fire FICA	\$	222.43	\$ 141.32	\$ 300.00
105714 - Fire INSURANCE	\$	-	\$ -	\$ 300.00
105716 - Fire WORKMEN'S COMPENSATION	\$	696.16	\$ 432.14	\$ 100.00
105723 - Fire TRAVEL, MEALS AND LODGING	\$	828.76	\$ 441.71	\$ 1,500.00
105725 - Fire REPAIRS TO EQUIPMENT	\$	7,420.97	\$ 5,302.90	\$ 10,000.00
105726 - Fire MAINTENANCE MATERIALS AND SUPP	\$	1,993.85	\$ 406.76	\$ 2,500.00
105727 - Fire UTILITIES	\$	3,447.51	\$ 1,517.55	\$ 5,000.00
105728 - Fire TELEPHONE	\$	1,211.73	\$ 680.73	\$ 1,300.00
105731 - Fire PROFESSIONAL AND TECHNICAL SER	\$	335.06	\$ 238.48	\$ 3,500.00
105733 - Fire EDUCATION AND TRAINING	\$	430.00	\$ 30.00	\$ 1,500.00
105738 - Fire FIRE RUNS - EXPENSE	\$	10,221.81	\$ 10,278.98	\$ 11,000.00
105740 - Fire GAS AND OIL	\$	1,464.65	\$ 531.85	\$ 1,500.00

105749 - Fire SPECIAL DEPARTMENT SUPPLIES	\$	34,607.30	\$	-	\$	25,000.00
105750 - Fire FIREWORKS & INSURANCE	\$	5,250.00	\$	-	\$	15,000.00
105751 - Fire LIABILITY INSURANCY - PROPERTY	\$	3,784.00	\$	5,440.28	\$	5,500.00
105774 - Fire CAPITAL OUTLAY - EQUIPMENT/MAC	\$	-	\$	-	\$	35,000.00
Total Fire	\$	74,815.74	\$	27,289.92	\$	122,400.00

Class C Road		2022 Actual	2023 YTD Actual	2024 Proposed
106110 - Class C SALARIES AND WAGES-OVERTIME	\$	807.23	\$ 561.56	\$ 3,500.00
106111 - Class C SALARIES & WAGE - PERM EMPLOYEE	\$	18,869.70	\$ 15,241.22	\$ 23,300.00
106113 - Class C FICA	\$	1,497.10	\$ 1,198.87	\$ 2,000.00
106114 - Class C INSURANCE	\$	6,391.46	\$ 5,616.42	\$ 9,700.00
106115 - Class C RETIREMENT	\$	4,222.17	\$ 3,349.45	\$ 4,000.00
106116 - Class C WORKMANS COMP	\$	556.95	\$ 345.69	\$ 200.00
106123 - Class C TRAVEL, MEALS & LODGING	\$	-	\$ -	\$ 1,000.00
106125 - Class C REPAIR TO EQUIPMENT	\$	7,740.97	\$ 8,390.59	\$ 11,000.00
106126 - Class C MAINTENANCE, MATERIAL & SUPPLI	\$	11,546.83	\$ 5,932.53	\$ 15,000.00
106127 - Class C UTILITIES	\$	991.88	\$ 484.53	\$ 1,300.00
106130 - Class C REPAIRS TO STREETS	\$	118,842.34	\$ 39,081.24	\$ 250,000.00
106131 - Class C PROFESSIONAL AND TECHNICAL	\$	1,567.00	\$ 33.60	\$ 2,500.00
106133 - Class C EDUCATION AND TRAINING	\$	30.00	\$ -	\$ 1,000.00
106139 - Class C SIDEWALK REPAIRS	\$	5,724.13	\$ 1,100.50	\$ 13,000.00
106140 - Class C GAS AND OIL	\$	5,385.26	\$ 2,182.98	\$ 6,000.00
106151 - INSURANCE LIABILITY PROPERTY	\$	37.24	\$ 987.46	\$ 100.00
106157 - Class C EQUIPMENT RENTAL	\$	12,725.00	\$ 8,775.00	\$ 15,000.00
106174 - Class C CAPITAL OUTLAY - EQUIPMENT/MAC	\$	-	\$ -	\$ 7,100.00
Total Class C Road	\$	196,935.26	\$ 93,281.64	\$ 365,700.00

Parks & Recreation		2022 Actual	2023 YTD Actual	2024 Proposed
107010 - Parks SALARIES AND WAGES - OVERTIME	\$	1,606.87	\$ 1,080.57	\$ 2,000.00
107011 - Parks SALARIES AND WAGES - PARKS EMP	\$	30,037.15	\$ 25,771.11	\$ 58,600.00
107013 - Parks FICA	\$	2,419.68	\$ 2,026.58	\$ 4,600.00
107014 - Parks INSURANCE	\$	15,807.16	\$ 11,856.55	\$ 14,400.00
107015 - Parks RETIREMENT	\$	6,050.62	\$ 4,606.69	\$ 4,100.00
107016 - Parks WORKMEN'S COMPENSATION	\$	556.95	\$ 345.69	\$ 500.00
107023 - Parks TRAVEL, MEALS & LODGING	\$	-	\$ -	\$ 250.00
107025 - Parks REPAIRS TO EQUIPMENT	\$	1,688.72	\$ 1,458.48	\$ 3,000.00
107026 - Parks MAINTENANCE MATERIALS AND SUPP	\$	18,388.91	\$ 5,285.20	\$ 20,000.00
107027 - Parks UTILITIES	\$	12,593.58	\$ 9,049.58	\$ 13,000.00
107028 - Parks TELEPHONE	\$	1,845.00	\$ 1,076.25	\$ 2,000.00
107031 - Parks PROFESSIONAL AND TECHNICAL SER	\$	614.72	\$ 750.14	\$ 1,000.00
107033 - Parks Training	\$	-	\$ -	\$ 250.00
107040 - Parks GAS AND OIL	\$	1,798.94	\$ 857.67	\$ 2,000.00
107048 - Parks POSTAGE	\$	242.78	\$ 140.98	\$ 300.00
107051 - Parks LIABILITY INSURANCE PROPERTY	\$	4,688.82	\$ 5,077.07	\$ 5,100.00
107057 - Parks SHADE TREE	\$	10,989.42	\$ -	\$ 5,000.00
107058 - Parks EQUIPMENT RENTAL	\$	1,562.50	\$ 3,187.50	\$ 5,000.00
107074 - Parks CAPITAL OUTLAY - EQUIPMENT/MAC	\$	-	\$ -	\$ 59,400.00
Total Parks & Recreation	\$	110,891.82	\$ 72,570.06	\$ 200,500.00

Events		2022 Actual	2023 YTD Actual	2024 Proposed
107211 - Events SALARIES - EVENTS PERSONNEL	\$	38,577.69	\$ 22,871.67	\$ 39,100.00
107213 - Events FICA	\$	2,930.75	\$ 1,719.00	\$ 3,000.00
107214 - Events INSURANCE	\$	12,997.10	\$ 6,832.52	\$ 13,800.00
107215 - Events RETIREMENT	\$	3,945.66	\$ 3,043.41	\$ 4,000.00
107216 - Events WORKER'S COMPENSATION	\$	417.72	\$ 259.30	\$ 300.00
107222 - Events ADVERTISING	\$	9,988.85	\$ 4,857.55	\$ 20,000.00
107223 - Events TRAVEL MEALS & LODGING	\$	99.99	\$ 235.72	\$ 1,000.00
107225 - Events REPAIRS TO EQUIPMENT	\$	50.14	\$ -	\$ 200.00
107226 - Events MAINTENANCE MATERIALS AND SUPP	\$	728.00	\$ 304.18	\$ 1,200.00
107228 - Events TELEPHONE	\$	267.22	\$ 391.68	\$ 400.00

107231 - Events PROFESSIONAL AND TECHNICAL	\$	231.09	\$	92.00	\$	400.00
107232 - Events AUDIT	\$	450.00	\$	224.00	\$	500.00
107240 - Events GAS AND OIL	\$	744.03	\$	463.74	\$	900.00
107251 - Events INSURANCE AND SURETY BONDS	\$	1,149.00	\$	1,274.86	\$	1,500.00
107252 - Events SUB FOR SANTA	\$	5,126.11	\$	9,321.64	\$	7,300.00
107253 - Events CONCERTS	\$	950.00	\$	1,250.00	\$	1,500.00
107254 - Events PARADES	\$	880.14	\$	629.11	\$	750.00
107255 - Events CHRISTMAS IN THE COUNTRY	\$	1,173.86	\$	847.00	\$	1,500.00
107258 - Events FALL FEST	\$	1,729.65	\$	1,537.03	\$	1,750.00
107259 - Events GLIDER EVENTS	\$	337.00	\$	-	\$	600.00
107261 - Events SUNDRY	\$	25.00	\$	-	\$	500.00
107263 - Events MARATHONS/RACES	\$	10,769.45	\$	12,759.80	\$	12,000.00
107268 - Events SPECIAL CELEBRATIONS	\$	2,233.51	\$	2,354.95	\$	3,000.00
107270 - Events RECREATION/CONVENTIONS	\$	4,559.77	\$	1,599.72	\$	8,000.00
107271 - Events SOCCER LEAGUE	\$	4,325.11	\$	4,398.48	\$	5,000.00
Total Events	\$	104,686.84	\$	77,267.36	\$	128,200.00

Theater		2022 Actual	2023 YTD Actual	2024 Proposed
107326 - Theater MAINTENANCE MATERIALS AND SUPP	\$	1,137.08	\$ 950.89	\$ 4,000.00
107327 - Theater UTILITIES	\$	3,536.96	\$ 1,806.59	\$ 5,000.00
107331 - Theater PROFESSIONAL AND TECHNICAL	\$	20.00	\$ 58.00	\$ 200.00
107348 - Theater POSTAGE	\$	250.94	\$ 140.98	\$ 300.00
107349 - Theater SPECIAL DEPARTMENT SUPPLIES	\$	22.99	\$ -	\$ 1,500.00
107350 - Theater CONCESSIONS	\$	175.09	\$ 87.27	\$ 500.00
107351 - Theater INSURANCE LIABILTY PROPERTY	\$	670.00	\$ 720.99	\$ 700.00
107361 - Theater SUNDRY	\$	-	\$ -	\$ 100.00
107365 - Theater EVENTS & PRODUCTIONS	\$	3,223.74	\$ -	\$ 5,000.00
Total Theater	\$	9,036.80	\$ 3,764.72	\$ 17,300.00

Library		2022 Actual	2023 YTD Actual	2024 Proposed
107511 - Library SALARIES AND WAGES-PERM. EMPLO	\$	50,124.65	\$ 34,477.09	\$ 77,400.00
107513 - Library FICA	\$	3,793.26	\$ 2,607.02	\$ 5,800.00
107514 - Library INSURANCE	\$	20,072.76	\$ 13,253.21	\$ 20,500.00
107515 - Library RETIREMENT	\$	10,271.88	\$ 6,708.05	\$ 8,600.00
107516 - Library WORKMEN'S COMPENSATION	\$	417.72	\$ 259.30	\$ 100.00
107521 - Library BOOKS	\$	6,764.55	\$ 2,212.11	\$ 7,000.00
107523 - Library TRAVEL MEALS & LODGING	\$	13.74	\$ -	\$ 500.00
107524 - Library OFFICE SUPPLIES AND EXPENSE	\$	1,068.35	\$ 290.87	\$ 1,200.00
107525 - Library REPAIRS TO EQUIPMENT	\$	-	\$ 705.09	\$ 31,000.00
107526 - Library MAINTENANCE MATERIAL AND SUPPL	\$	2,983.53	\$ 1,390.55	\$ 5,000.00
107527 - Library UTILITIES	\$	8,151.57	\$ 4,538.60	\$ 9,000.00
107528 - Library TELEPHONE	\$	1,440.75	\$ 299.66	\$ 600.00
107529 - Library CLEF GRANT EXPENDITURES	\$	6,157.37	\$ 5,344.17	\$ 5,500.00
107531 - Library PROFESSIONAL & TECHNICAL SERV.	\$	2,725.11	\$ 2,339.18	\$ 4,500.00
107532 - Library AUDIT	\$	297.60	\$ 224.00	\$ 350.00
107535 - Library ARPA Funds	\$	2,219.45	\$ -	\$ -
107548 - Library POSTAGE	\$	193.11	\$ 54.02	\$ 250.00
107551 - INSURANCE LIABILITY PROPERTY	\$	550.00	\$ 2,107.11	\$ 550.00
107561 - Library SUNDRY	\$	920.21	\$ -	\$ 1,200.00
Total Library	\$	118,165.61	\$ 76,810.03	\$ 179,050.00

Cemetery		2022 Actual	2023 YTD Actual	2024 Proposed
108010 - Cemetery SALARIES AND WAGES - OVERTIME	\$	1,168.08	\$ 832.08	\$ 1,500.00
108011 - Cemetery SALARIES & WAGES - PERM EMPLOY	\$	36,801.95	\$ 30,273.77	\$ 46,900.00
108013 - Cemetery FICA	\$	2,903.58	\$ 2,349.49	\$ 3,700.00
108014 - Cemetery INSURANCE	\$	13,166.52	\$ 10,055.00	\$ 15,500.00
108015 - Cemetery RETIREMENT	\$	6,657.94	\$ 4,996.64	\$ 5,000.00
108016 - Cemetery WORKMEN'S COMPENSATION	\$	278.45	\$ 172.85	\$ 300.00
108025 - Cemetery REPAIRS TO EQUIPMENT	\$	608.25	\$ 329.16	\$ 2,500.00
108026 - Cemetery MAINTENANCE MATERIALS AND SUPP	\$	2,330.22	\$ 984.81	\$ 4,500.00

108027 - Cemetery UTILITIES	\$	778.09	\$	432.81	\$	1,000.00
108028 - Cemetery TELEPHONE	\$	321.23	\$	160.10	\$	750.00
108031 - Cemetery PROFESSIONAL & TECHNICAL SERV.	\$	2,219.75	\$	1,121.23	\$	2,500.00
108040 - Cemetery GAS AND OIL	\$	-	\$	-	\$	1,000.00
108051 - INSURANCE LIABILITY PROPERTY	\$	1,506.00	\$	1,080.96	\$	1,600.00
108058 - Cemetery EQUIPMENT RENTAL	\$	2,729.17	\$	3,187.50	\$	4,000.00
108061 - Cemetery SUNDRY/BUY BACK	\$	2,950.00	\$	1,750.00	\$	3,000.00
Total Cemetery	\$	74,419.23	\$	57,726.40	\$	93,750.00

Pool		2022 Actual		2023 YTD Actual		2024 Proposed
106912 - Pool TEMP EMPLOYEE	\$	-	\$	-	\$	87,500.00
106913 - Pool FICA	\$	-	\$	-	\$	6,600.00
106914 - Pool INSURANCE	\$	39.57	\$	-	\$	-
106916 - Pool WORKMANS COMP	\$	352.63	\$	-	\$	600.00
106925 - Pool REPAIRS TO EQUIPMENT	\$	-	\$	-	\$	2,000.00
106926 - Pool MAINTENANCE MATERIALS AND SUPPLIES	\$	19.18	\$	-	\$	20,000.00
106927 - Pool UTILITIES	\$	685.53	\$	-	\$	13,000.00
106928 - Pool TELEPHONE	\$	216.47	\$	-	\$	500.00
106931 - Pool PROFESSIONAL AND TECHNICAL	\$	327.44	\$	20.00	\$	5,000.00
106932 - Pool AUDIT	\$	297.60	\$	224.00	\$	350.00
106933 - Pool EDUCATION AND TRAINING	\$	-	\$	-	\$	500.00
106947 - Pool UNIFORMS	\$	-	\$	-	\$	500.00
106951 - INSURANCE LIABILITY PROPERTY	\$	3,200.79	\$	2,891.42	\$	3,200.00
106974 - Pool Capital Outlay	\$	42,027.95	\$	44,340.00	\$	15,000.00
Total Pool	\$	47,167.16	\$	47,475.42	\$	154,750.00

Transfers

109010 - TRANSFER TO CAPITAL PROJECTS F	\$	285,000.00	\$	-	\$	445,350.00
Total Transfers	\$	285,000.00	\$	-	\$	445,350.00
Total General Fund Expenses		\$ 2,425,136.20	\$ 1,403,181.42	\$ 3,286,000.00		

M.B.A. Debt Service Fund

Revenue	2022 Actual	2023 YTD Actual	2024 Proposed
213419 - Lease revenue	\$ 47,585.00	\$ -	\$ 40,165.00
Total Revenue	\$ 47,585.00	\$ -	\$ 40,165.00

Debt Service Expense	2022 Actual	2023 YTD Actual	2024 Proposed
214711.810 - Debt service - principal	\$ 28,000.00	\$ 28,000.00	\$ 28,000.00
214711.820 - Debt service - interest	\$ 12,585.00	\$ 12,165.00	\$ 12,165.00
Total Debt service	\$ 40,585.00	\$ 40,165.00	\$ 40,165.00

Capital Projects Fund

Revenue	2022 Actual	2023 YTD Actual	2024 Proposed
443339 - FEDERAL GRANT	\$ 20,688.00	\$ 143,131.96	\$ 2,734,404.00
443340 - STATE GRANT	\$ -	\$ 7,399.02	\$ 190,000.00
443341 - DONATIONS/MISC REVENUE	\$ -	\$ 38,600.00	\$ 375,000.00
443810 - INTEREST RECEIVED	\$ 4,463.27	\$ -	\$ 13,400.00
443910 - TRANSFER FROM GENERAL FUND	\$ 285,000.00	\$ -	\$ 450,350.00
4439XX - TRANSFER FROM WATER FUND	\$ -	\$ -	\$ 250,000.00
4439XX - TRANSFER FROM SOLID WASTE FUND	\$ -	\$ -	\$ 45,000.00
443980 - Appropriation of fund balance	\$ -	\$ -	\$ 81,764.00
Total Revenue	\$ 310,151.27	\$ 189,130.98	\$ 4,139,918.00

Project Expenses	2022 Actual	2023 YTD Actual	2024 Proposed
448574 - Airport - Construction	\$ 189,926.82	\$ 227,680.00	\$ 3,079,918.00
445475 - Police - Equipment	\$ 15,875.04	\$ -	\$ -
447078 - Parks - Equipment	\$ 18,182.00	\$ 15,000.00	\$ -
447574 - Library Construction	\$ 3,116.30	\$ 26,110.00	\$ -
444076 - Cemetery - Construction	\$ -	\$ 30,000.00	\$ -
444077 - Cemetery - Equipment	\$ -	\$ 2,613.00	\$ -
446974 - Pool - Construction	\$ -	\$ -	\$ 375,000.00
444031 - ENGINEERING	\$ -	\$ 6,145.00	\$ 60,000.00
444073 - CONSTRUCTION - IMPROVEMENTS	\$ -	\$ -	\$ 625,000.00
Total Project Expenses	\$ 227,100.16	\$ 307,548.00	\$ 4,139,918.00

Water Fund

Operating Revenue	2022 Actual	2023 YTD Actual	2024 Proposed
513710 - WATER SALES	\$ 849,734.61	\$ 462,020.64	\$ 800,000.00
513720 - CONNECTION FEES	\$ 30,250.00	\$ 1,450.00	\$ 15,125.00
Total Operating Revenue	\$ 879,984.61	\$ 463,470.64	\$ 815,125.00

Operating Expense	2022 Actual	2023 YTD Actual	2024 Proposed
514010 - SALARIES AND WAGES - OVERTIME	\$ 2,201.09	\$ 1,120.09	\$ 8,000.00
514011 - SALARIES AND WAGES-PERM. EMPLO	\$ 139,970.81	\$ 95,652.69	\$ 160,300.00
514013 - FICA	\$ 10,730.91	\$ 7,307.79	\$ 12,600.00
514014 - INSURANCE	\$ 50,906.44	\$ 32,874.72	\$ 84,700.00
514015 - RETIREMENT	\$ 2,817.33	\$ 18,306.44	\$ 26,700.00
514016 - WORKMEN'S COMPENSATION	\$ 1,113.85	\$ 1,160.48	\$ 1,100.00
514021 - SUBSCRIPTIONS AND MEMBERSHIPS	\$ 810.09	\$ 250.64	\$ 1,500.00
514022 - PUBLIC NOTICES AND ADS	\$ 4.18	\$ 50.69	\$ 300.00
514023 - TRAVEL, MEALS AND LODGING	\$ 1,056.23	\$ 259.88	\$ 3,000.00
514024 - OFFICE SUPPLIES AND EXPENSE	\$ 1,537.76	\$ 813.38	\$ 1,500.00
514025 - REPAIR TO EQUIPMENT	\$ 1,093.34	\$ 451.75	\$ 2,000.00
514026 - MAINTENANCE MATERIALS AND SUPP	\$ 59,325.06	\$ 20,112.96	\$ 51,000.00
514027 - UTILITIES	\$ 48,102.57	\$ 26,515.82	\$ 50,000.00
514028 - TELEPHONE	\$ 3,977.47	\$ 2,177.80	\$ 5,000.00
514031 - PROFESSIONAL & TECHNICAL SERVI	\$ 18,229.34	\$ 15,679.39	\$ 18,000.00
514032 - AUDIT	\$ 3,162.00	\$ 2,380.00	\$ 3,500.00
514033 - EDUCATION AND TRAINING	\$ 1,838.03	\$ 830.32	\$ 4,000.00
514034 - REFUNDS AND OVERPAYMENTS	\$ 1,150.00	\$ -	\$ -
514038 - ARPA Funds Expenses	\$ 62,604.78	\$ 89,924.62	\$ 125,000.00
514040 - GAS AND OIL	\$ 3,752.31	\$ 2,375.02	\$ 5,000.00
514047 - UNIFORM ALLOWANCE	\$ 941.54	\$ 920.28	\$ 1,000.00
514048 - POSTAGE	\$ 2,465.79	\$ 1,539.43	\$ 2,500.00
514051 - LIABILITY INSUR. PROPERTY	\$ 17,860.00	\$ 17,400.46	\$ 18,000.00
514057 - LBA LEASE PAYMENT	\$ 5,500.00	\$ -	\$ 5,500.00
514058 - Equipment Rental	\$ -	\$ -	\$ 4,000.00
514058 - LEASE PAYMENT - WHEELER	\$ 2,729.17	\$ 3,187.50	\$ 20,000.00
514062 - DEPRECIATION EXPENSE WATER	\$ 208,428.58	\$ -	\$ 208,000.00
514073 - CAPITAL OUTLAY-O/T BLDGS	\$ -	\$ -	\$ 10,100.00
Total Operating Expense	\$ 652,308.67	\$ 341,292.15	\$ 832,300.00

Non-Operating Revenue	2022 Actual	2023 YTD Actual	2024 Proposed
513735 - WATER IMPACT FEE	\$ 38,258.84	\$ 5,034.92	\$ 19,129.42
513810 - INTEREST EARNINGS	\$ 7,283.37	\$ 8,564.69	\$ 21,850.11
513820 - LEASE AND RENTALS	\$ 10,067.61	\$ 19,250.75	\$ 9,500.00
513840 - SALE OF MATERIALS	\$ 10.00	\$ 3,835.00	\$ 500.00
513860 - WATER DEVELOPMENT IMPACT FEE	\$ -	\$ 15,000.00	\$ -
513885 - ARPA Funds	\$ 187,290.00	\$ 312,290.00	\$ -
513890 - MISCELLANEOUS	\$ 750.00	\$ 2,853.00	\$ 1,000.00
Total Non-Operating Revenue	\$ 243,659.82	\$ 366,828.36	\$ 51,979.53

Non-Operating Expense	2022 Actual	2023 YTD Actual	2024 Proposed
514059 - INTEREST EXPENSE	\$ 38,579.59	\$ 37,137.96	\$ 38,000.00
5140XX - TRANSFER TO CAPITAL PROJECTS FUND	\$ -	\$ -	\$ 250,000.00
Total Non-Operating Expense	\$ 38,579.59	\$ 37,137.96	\$ 288,000.00

Sewer Fund

Operating Revenue	2022 Actual	2023 YTD Actual	2024 Proposed
523710 - SEWER SERVICES	\$ 522,532.59	\$ 330,637.47	\$ 586,500.00
523712 - SW SERVICES BRIAN HEAD (YEARLY)	\$ 99,122.00	\$ 99,122.00	\$ 99,200.00
523713 - ADMIN FEES - BRIAN HEAD (MONTH)	\$ 89,714.40	\$ 42,188.58	\$ 84,100.00
523720 - CONNECTION FEES	\$ 12,100.00	\$ 1,500.00	\$ 6,050.00
523750 - Dumping Fees	\$ -	\$ -	\$ 300.00
Total Operating Revenue	\$ 723,468.99	\$ 473,448.05	\$ 776,150.00

Sewer-Collection Operating Expenses	2022 Actual	2023 YTD Actual	2024 Proposed
524010 - SALARIES AND WAGES - OVERTIME	\$ 1,495.24	\$ 599.03	\$ 5,700.00
524011 - SALARIES AND WAGES-PERM. EMPLO	\$ 61,665.94	\$ 42,115.46	\$ 76,600.00
524013 - FICA	\$ 4,768.61	\$ 3,236.15	\$ 6,200.00
524014 - INSURANCE	\$ 19,465.47	\$ 13,048.64	\$ 37,900.00
524015 - RETIREMENT	\$ (19,432.29)	\$ 8,266.35	\$ 12,900.00
524016 - WORKMEN'S COMPENSATION	\$ 567.79	\$ 623.43	\$ 600.00
524021 - SUBSCRIPTIONS AND MEMBERSHIPS	\$ 710.09	\$ 250.64	\$ 500.00
524022 - PUBLIC NOTICE AND ADS	\$ 2.09	\$ 25.34	\$ 100.00
524023 - TRAVEL, MEALS AND LODGING	\$ 238.71	\$ 128.48	\$ 1,200.00
524024 - OFFICE SUPPLIES AND EXPENSE	\$ 278.18	\$ 506.57	\$ 1,000.00
524025 - REPAIR TO EQUIPMENT	\$ 1,416.86	\$ 361.81	\$ 2,000.00
524026 - MAINTENANCE MATERIALS AND SUPP	\$ 15,553.24	\$ 7,860.63	\$ 15,500.00
524027 - UTILITIES	\$ 1,465.81	\$ 730.96	\$ 1,600.00
524028 - TELEPHONE	\$ 1,683.33	\$ 862.14	\$ 2,000.00
524031 - PROFESSIONAL & TECHNICAL SERVI	\$ 30,584.08	\$ 29,554.42	\$ 38,000.00
524032 - AUDIT	\$ 1,860.00	\$ 1,400.00	\$ 2,000.00
524033 - EDUCATION AND TRAINING	\$ 702.01	\$ 487.79	\$ 1,500.00
524040 - GAS AND OIL	\$ 2,677.77	\$ 1,463.78	\$ 3,500.00
524047 - UNIFORM ALLOWANCE	\$ 941.73	\$ 920.33	\$ 1,000.00
524048 - POSTAGE	\$ 1,079.35	\$ 647.60	\$ 1,000.00
524051 - LIABILITY INSUR. PROPERTY	\$ 3,538.09	\$ 3,455.33	\$ 3,800.00
524057 - LBA LEASE PAYMENT	\$ 2,400.00	\$ -	\$ 2,400.00
524058 - LEASE PAYMENT - WHEELER	\$ 2,729.17	\$ 3,187.50	\$ 3,200.00
524061 - SUNDRY	\$ -	\$ -	\$ 100.00
524062 - DEPRECIATION	\$ 192,442.83	\$ -	\$ 193,000.00
524073 - CAPITAL OUTLAY - O/T BUILDINGS	\$ -	\$ -	\$ 7,100.00
Total Sewer-Collection Operating Expenses	\$ 328,834.10	\$ 119,732.38	\$ 420,400.00

Sewer-Treatment Operating Expenses	2022 Actual	2023 YTD Actual	2024 Proposed
524110 - SALARIES AND WAGES - OVERTIME	\$ 2,236.77	\$ 807.02	\$ 8,000.00
524111 - SALARIES AND WAGES-PERM EMPLOY	\$ 89,475.49	\$ 60,448.88	\$ 98,800.00
524113 - FICA	\$ 6,959.65	\$ 4,644.16	\$ 8,000.00
524114 - INSURANCE	\$ 27,091.43	\$ 17,878.98	\$ 48,000.00
524115 - RETIREMENT	\$ 18,117.50	\$ 11,784.95	\$ 16,600.00
524116 - WORKER'S COMPENSATION	\$ 567.79	\$ 623.43	\$ 800.00
524121 - SUBSCRIPTIONS AND MEMBERSHIPS	\$ 710.08	\$ 250.64	\$ 500.00
524122 - PUBLIC NOTICES AND ADS	\$ 2.09	\$ 25.34	\$ 100.00
524123 - TRAVEL, MEALS & LODGING	\$ 786.07	\$ 131.45	\$ 1,500.00
524124 - OFFICE SUPPLIES AND EXPENSE	\$ 278.16	\$ 506.57	\$ 1,000.00
524125 - REPAIRS TO EQUIPMENT	\$ 1,301.85	\$ 2,428.49	\$ 3,000.00
524126 - MAINTENANCE MATERIALS AND SUPP	\$ 14,540.47	\$ 5,414.75	\$ 18,000.00
524127 - UTILITIES	\$ 8,726.60	\$ 4,838.41	\$ 11,000.00
524128 - TELEPHONE	\$ 1,710.35	\$ 877.91	\$ 2,600.00
524130 - DISPOSAL AND PERMIT FEES	\$ 1,755.00	\$ -	\$ 4,000.00
524131 - PROFESSIONAL AND TECHNICAL SER	\$ 6,447.86	\$ 4,476.33	\$ 10,000.00
524132 - AUDITING	\$ 1,860.00	\$ 1,400.00	\$ 2,000.00
524133 - EDUCATION AND TRAINING	\$ 664.65	\$ 300.95	\$ 2,000.00
524140 - GAS AND OIL	\$ 5,501.83	\$ 2,390.02	\$ 5,500.00
524147 - UNIFORM ALLOWANCE	\$ 941.73	\$ 920.33	\$ 1,000.00
524148 - POSTAGE	\$ 1,084.40	\$ 652.33	\$ 1,200.00
524151 - LIABILITY INSUR. PROPERTY	\$ 3,537.23	\$ 3,923.92	\$ 4,000.00
524157 - LBA LEASE PAYMENT	\$ -	\$ -	\$ 2,500.00
524158 - EQUIPMENT RENTAL	\$ 2,729.17	\$ 3,187.50	\$ 5,000.00
5241XX - CAPITAL OUTLAY - EQUIPMENT/MAC	\$ -	\$ -	\$ 7,500.00
524162 - DEPRECIATION	\$ 12,829.20	\$ -	\$ 13,000.00
Total Sewer-Treatment Operating Expense	\$ 209,855.37	\$ 127,912.36	\$ 275,600.00
Total Sewer Fund Operating Expense	\$ 538,689.47	\$ 247,644.74	\$ 696,000.00

Non-Operating Revenue	2022 Actual	2023 YTD Actual	2024 Proposed
523725 - SEWER IMPACT FEES	\$ 27,174.00	\$ 3,575.00	\$ 13,587.00
523810 - INTEREST EARNINGS	\$ 3,679.75	\$ 8,832.95	\$ 11,039.25
523840 - SALE OF MATERIALS	\$ 500.00	\$ -	\$ -
Total Non-Operating Revenue	\$ 31,353.75	\$ 12,407.95	\$ 24,626.25

Non-Operating Expense	2022 Actual	2023 YTD Actual	2024 Proposed
524059 - INTEREST EXPENSE	\$ 29,306.00	\$ 25,355.02	\$ 34,000.00
Total Non-Operating Expense	\$ 29,306.00	\$ 25,355.02	\$ 34,000.00

Electric Fund

Operating Revenue	2022 Actual	2023 YTD Actual	2024 Proposed
533710 - ELECTRIC SALES-RESIDENTIAL-TAX	\$ 1,404,158.58	\$ 887,735.60	\$ 1,595,000.00
533715 - ELECTRIC SALES-COMMERCIAL-TAXA	\$ 878,457.98	\$ 557,620.62	\$ 995,000.00
533730 - PENALTIES	\$ 15,808.26	\$ 10,367.08	\$ 18,000.00
533755 - HEAD IN LEASE - POWER POLES	\$ 4,288.00	\$ -	\$ 4,300.00
533800 - OTHER REVENUE	\$ 241,751.98	\$ -	\$ 10,000.00
533840 - SALE OF MATERIALS	\$ 25,288.00	\$ 96,151.00	\$ 10,000.00
533890 - MISCELLANEOUS	\$ 19,450.81	\$ 8,929.00	\$ 21,900.00
Total Operating Revenue	\$ 2,589,203.61	\$ 1,560,803.30	\$ 2,654,200.00

Operating Expense	2022 Actual	2023 YTD Actual	2024 Proposed
534010 - SALARIES AND WAGES - OVERTIME	\$ 8,675.13	\$ 3,929.82	\$ 10,000.00
534011 - SALARIES AND WAGES-PERM. EMPLO	\$ 398,394.80	\$ 279,939.20	\$ 421,600.00
534013 - FICA	\$ 29,958.56	\$ 21,384.67	\$ 32,300.00
534014 - INSURANCE	\$ 118,205.84	\$ 42,585.21	\$ 118,000.00
534015 - RETIREMENT	\$ 14,697.62	\$ 60,349.07	\$ 72,500.00
534016 - WORKMEN'S COMPENSATION	\$ 2,784.66	\$ 2,197.59	\$ 2,400.00
534020 - BANK CHARGES	\$ 20,688.07	\$ 10,129.87	\$ 21,000.00
534021 - SUBSCRIPTIONS AND MEMBERSHIPS	\$ -	\$ 19.89	\$ 100.00
534022 - PUBLIC NOTICES AND ADS	\$ 6.97	\$ 84.48	\$ 100.00
534023 - TRAVEL, MEALS AND LODGING	\$ 6,649.40	\$ 3,257.62	\$ 8,000.00
534024 - OFFICE SUPPLIES AND EXPENSE	\$ 1,748.92	\$ 1,798.23	\$ 3,000.00
534025 - REPAIR TO EQUIPMENT	\$ 14,229.13	\$ 5,154.85	\$ 20,000.00
534026 - MAINTENANCE MATERIALS AND SUPP	\$ 119,000.07	\$ 57,769.00	\$ 120,000.00
534027 - UTILITIES	\$ 5,783.05	\$ 2,700.24	\$ 7,000.00
534028 - TELEPHONE	\$ 6,948.93	\$ 3,694.88	\$ 8,000.00
534031 - PROFESSIONAL & TECHNICAL SERVI	\$ 16,588.64	\$ 28,583.78	\$ 25,000.00
534032 - AUDIT	\$ 6,626.80	\$ 4,956.00	\$ 7,000.00
534033 - EDUCATION AND TRAINING	\$ 1,503.00	\$ 1,549.07	\$ 4,000.00
534040 - GAS AND OIL	\$ 9,261.57	\$ 5,654.61	\$ 11,000.00
534047 - UNIFORM ALLOWANCE	\$ 3,429.88	\$ 1,935.10	\$ 4,000.00
534048 - POSTAGE	\$ 2,729.68	\$ 1,526.32	\$ 3,500.00
534050 - POWER PURCHASE	\$ 756,992.94	\$ 717,653.46	\$ 1,100,000.00
534051 - LIABILITY INSURANCE PROPERTY	\$ 17,763.38	\$ 12,758.09	\$ 28,000.00
534053 - HYDRO PLANT EQUIPMENT	\$ 11,254.84	\$ 754.48	\$ 30,000.00
534054 - PENSTOCK REPAIR	\$ -	\$ -	\$ 1,500.00
534055 - DATA PROCESSING	\$ 8,844.48	\$ 8,844.48	\$ 19,000.00
534056 - FERC/HYDRO ENGINEERING	\$ 901.31	\$ -	\$ 1,000.00
534057.1 - LBA LEASE PAYMENT	\$ 8,500.00	\$ -	\$ 8,500.00
534058 - EQUIPMENT RENTAL	\$ 6,166.65	\$ 1,875.00	\$ 22,500.00
534061 - SUNDRY	\$ 85.00	\$ 75.00	\$ 500.00
534062 - DEPRECIATION	\$ 305,049.07	\$ -	\$ 307,000.00
534063 - RESERVOIR COMPANY ASSESSMENT	\$ 20,461.65	\$ 20,461.65	\$ 20,500.00
534071 - CAPITAL OUTLAY-ELECTRIC DEVELO	\$ -	\$ -	\$ 80,000.00
534072 - CAPITAL OUTLAY - BLDGS/STRUCTU	\$ -	\$ -	\$ 50,000.00
534073 - CAPITAL OUTLAY - O/T BUILDINGS	\$ -	\$ -	\$ 22,500.00
Total Operating Expense	\$ 1,923,930.04	\$ 1,301,621.66	\$ 2,589,500.00

Non-Operating Revenue	2022 Actual	2023 YTD Actual	2024 Proposed
533720 - CONNECTION FEES	\$ 73,331.00	\$ 4,410.00	\$ 36,665.50
533725 - ELECTRIC IMPACT FEES	\$ 92,976.00	\$ 21,101.00	\$ 46,488.00
533740 - RECONNECT FEES	\$ 100.00	\$ -	\$ 1,000.00
533810 - INTEREST EARNINGS	\$ 28,764.23	\$ 33,224.63	\$ 86,292.69
Total Non-Operating Revenue	\$ 195,171.23	\$ 58,735.63	\$ 170,446.19

Non-Operating Expense	2022 Actual	2023 YTD Actual	2024 Proposed
534059 - INTEREST EXPENSE	\$ 70,091.56	\$ 37,604.00	\$ 71,000.00
534060 - BOND AGENT PAYING COST	\$ 4,350.00	\$ 189.66	\$ 5,000.00
Total Non-Operating Expense	\$ 74,441.56	\$ 37,793.66	\$ 76,000.00

Solid Waste Fund

Operating Revenue	2022 Actual	2023 YTD Actual	2024 Proposed
553710 - GARBAGE FEES (FIRST CAN)	\$ 131,768.71	\$ 79,804.68	\$ 141,200.00
553712 - GARBAGE FEES (SECOND CAN)	\$ 103,720.02	\$ 64,837.63	\$ 115,500.00
553713 - CAN PURCHASE	\$ 6,850.00	\$ 1,565.00	\$ 4,200.00
553715 - COUNTY LANDFILL FEE	\$ 65,434.30	\$ 38,903.18	\$ 67,500.00
Total Operating Revenue	\$ 307,773.03	\$ 185,110.49	\$ 328,400.00

Operating Expense	2022 Actual	2023 YTD Actual	2024 Proposed
554010 - SALARIES AND WAGES - OVERTIME	\$ 2,548.12	\$ 934.83	\$ 2,800.00
554011 - SALARIES AND WAGES-PERM. EMPLO	\$ 39,484.37	\$ 31,980.31	\$ 52,500.00
554013 - FICA	\$ 3,222.26	\$ 2,495.70	\$ 4,200.00
554014 - INSURANCE	\$ 20,269.86	\$ 9,837.56	\$ 8,000.00
554015 - RETIREMENT	\$ 3,694.00	\$ 4,735.67	\$ 3,500.00
554016 - WORKMEN'S COMPENSATION	\$ 417.72	\$ 259.30	\$ 400.00
554019 - CONTRACT SERVICES - COUNTY	\$ 60,855.00	\$ 31,226.25	\$ 61,000.00
554024 - OFFICE SUPPLIES AND EXPENSE	\$ 364.83	\$ 411.92	\$ 600.00
554025 - REPAIR TO EQUIPMENT	\$ 4,083.43	\$ 4,877.26	\$ 15,000.00
554026 - MAINTENANCE MATERIALS AND SUPP	\$ 9,553.95	\$ 121.31	\$ 11,000.00
554028 - TELEPHONE	\$ 107.13	\$ 52.50	\$ 600.00
554031 - PROFESSIONAL & TECHNICAL SERVI	\$ 3,700.75	\$ 2,074.06	\$ 5,000.00
554032 - AUDIT	\$ 558.00	\$ 420.00	\$ 650.00
554040 - GAS AND OIL	\$ 13,625.62	\$ 9,183.05	\$ 19,000.00
554047 - UNIFORM ALLOWANCE	\$ 80.17	\$ -	\$ 1,000.00
554048 - POSTAGE	\$ 1,092.50	\$ 634.33	\$ 1,000.00
554051 - LIABILITY INSUR. PROPERTY	\$ 3,400.14	\$ 4,691.28	\$ 5,000.00
554057 - LBA LEASE PAYMENT	\$ 2,745.00	\$ -	\$ 2,745.00
554062 - DEPRECIATION	\$ 57,575.13	\$ -	\$ 56,000.00
Total Operating Expense	\$ 227,377.98	\$ 103,935.33	\$ 249,995.00

Non-Operating Revenue	2022 Actual	2023 YTD Actual	2024 Proposed
553810 - INTEREST EARNINGS	\$ 1,541.69	\$ -	\$ 4,625.07
553890 - MISCELLANEOUS	\$ -	\$ -	\$ 7,100.00
Total Non-Operating Revenue	\$ 1,541.69	\$ -	\$ 11,725.07

Non-Operating Expense	2022 Actual	2023 YTD Actual	2024 Proposed
554081 - INTEREST EXPENSE	\$ 5,095.53	\$ -	\$ 5,000.00
5540XX - TRANSFER TO CAPITAL PROJECTS	\$ -	\$ -	\$ 45,000.00
Total Non-Operating Expense	\$ 5,095.53	\$ -	\$ 50,000.00

Irrigation Fund

Operating Revenue	2022 Actual	2023 YTD Actual	2024 Proposed
573710 - IRRIGATION SERVICE CHARGE	\$ 248,816.50	\$ 151,779.96	\$ 258,000.00
573720 - CONNECTION FEES	\$ 875.00	\$ 1,200.00	\$ -
Total Operating Revenue	\$ 249,691.50	\$ 152,979.96	\$ 258,000.00

Operating Expense	2022 Actual	2023 YTD Actual	2024 Proposed
574010 - SALARIES AND WAGES - OVERTIME	\$ 1,222.63	\$ 537.94	\$ 2,000.00
574011 - SALARIES AND WAGES-PERM. EMPLO	\$ 69,293.73	\$ 45,909.67	\$ 76,500.00
574013 - FICA	\$ 5,347.60	\$ 3,518.68	\$ 5,900.00
574014 - INSURANCE	\$ 22,589.38	\$ 13,951.73	\$ 36,800.00
574015 - RETIREMENT	\$ 1,712.34	\$ 8,747.58	\$ 12,700.00
574016 - WORKMEN'S COMPENSATION	\$ 417.72	\$ 728.39	\$ 600.00
574023 - TRAVEL, MEALS AND LODGING	\$ 162.37	\$ 122.53	\$ 1,000.00
574026 - MAINTENANCE MATERIAL AND SUPPL	\$ 15,785.82	\$ 10,503.04	\$ 19,000.00
574027 - UTILITIES	\$ 7,111.85	\$ 2,046.40	\$ 8,000.00
574028 - TELEPHONE	\$ 1,317.86	\$ 682.99	\$ 1,800.00
574031 - PROFESSIONAL AND TECHNICAL	\$ 10,885.90	\$ 6,160.11	\$ 25,000.00
574032 - AUDIT	\$ 1,116.00	\$ 840.00	\$ 1,350.00
574040 - GAS AND OIL	\$ 2,182.43	\$ 1,526.37	\$ 3,500.00
574047 - UNIFORM ALLOWANCE	\$ 941.73	\$ 920.33	\$ 1,000.00
574048 - POSTAGE	\$ 2,184.98	\$ 1,268.67	\$ 2,300.00
574050 - WATER ASSESSMENTS	\$ 75.50	\$ 75.50	\$ 100.00
574051 - LIABILITY INSUR. PROPERTY	\$ 2,537.25	\$ 4,093.87	\$ 4,100.00
574057 - LBA LEASE PAYMENT	\$ 2,440.00	\$ -	\$ 2,500.00
574058 - LEASE PAYMENT - WHEELER	\$ 2,729.17	\$ 3,187.50	\$ 5,000.00
574061 - SUNDRY	\$ -	\$ -	\$ 200.00
574062 - DEPRECIATION	\$ 29,917.37	\$ -	\$ 30,000.00
574074 - CAPITAL OUTLAY - EQUIPMENT/MAC	\$ -	\$ -	\$ 7,100.00
Total Operating Expense	\$ 179,971.63	\$ 104,821.30	\$ 246,450.00

Non-Operating Revenue			
573810 - INTEREST RECEIVED	\$ 1,402.90	\$ -	\$ 4,208.70
573840 - SALE OF MATERIALS	\$ -	\$ 700.00	\$ -
Total Non-Operating Revenue	\$ 1,402.90	\$ 700.00	\$ 4,208.70
Total Non-Operating Expense	\$ -	\$ -	\$ -