



ANNUAL BUDGET

Fiscal Year 2024 - 2025

CITY OF ROGUE RIVER

2024-25 ANNUAL BUDGET

PAM VANARSDALE
Mayor

BUDGET COMMITTEE

City Council

Sharie Davis
Rick Kempa
Barb Hilty
Sherrie Moss
Barb Gregory
Grace Howell

Citizen Members

Steven O' Brien
Deborah Daves
Mike Hammond
John Bond
Dannie Moss
Terri Mondonca

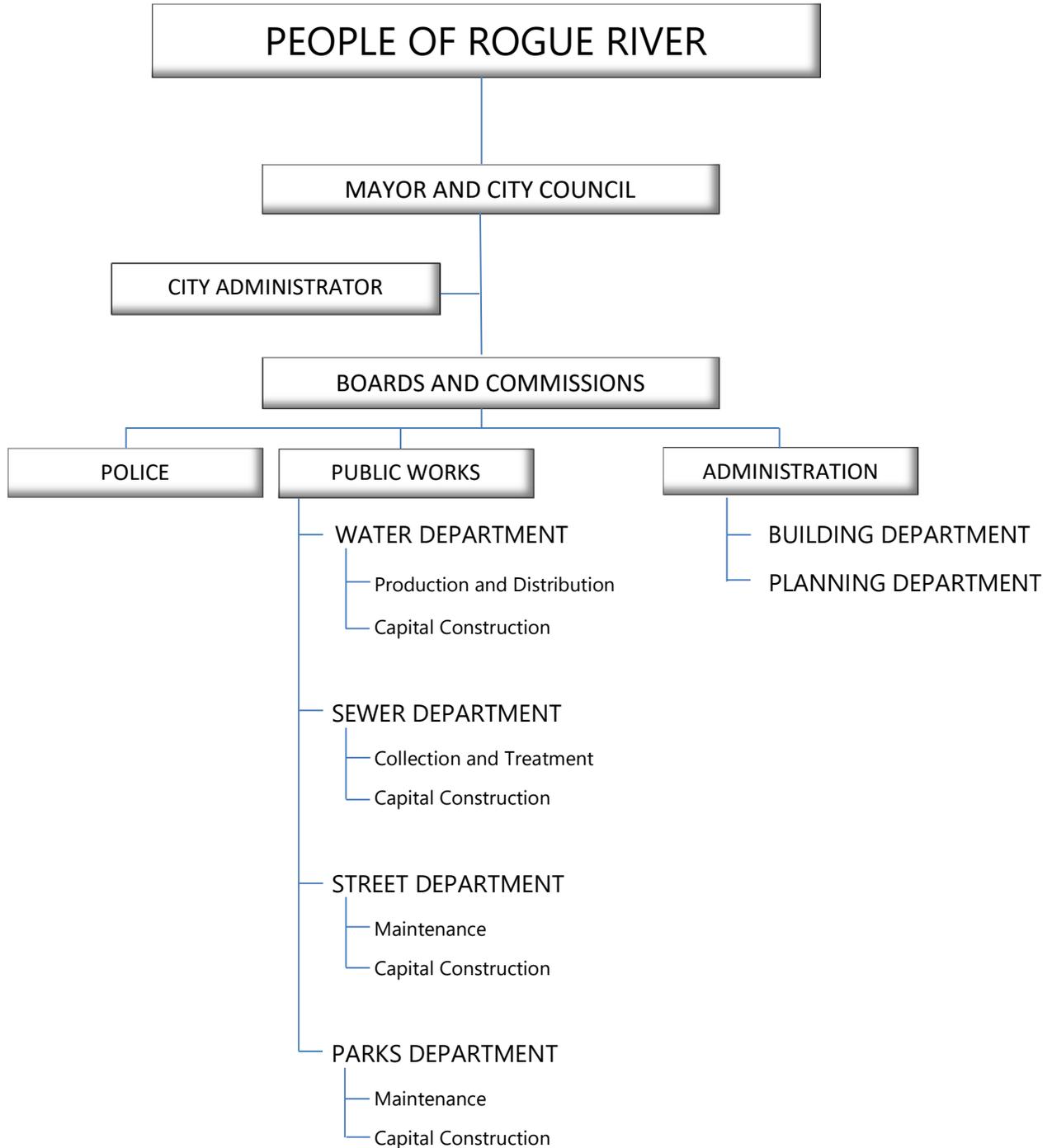
CITY STAFF

Ryan Nolan, City Administrator
David Rash, Police Chief
Michael Bollweg, Public Works Director
Paige Chick, Finance Officer
Diane Oliver, City Recorder



City of Rogue River

2024 – 2025 Organizational Chart



The Honorable Pam VanArsdale, Mayor
Members of the City Council
Members of the Budget Committee
City of Rogue River

This budget document represents the requested financial support for the operations of the City of Rogue River for the 2024/2025 fiscal year. This document has been prepared by the City Administrator and City Finance Officer after analyzing and evaluating project plans provided by the Public Works Director and Police Chief. The City is required by State Law to budget all funds. This budget is prepared for all funds in accordance with the modified accrual basis of accounting and legal requirements as set forth in the Oregon Local Budget Law. As required by law, the proposed budget is balanced, and it provides for the basic needs and requirements of the City.

The City of Rogue River provides a range of services to the community, including police protection, street maintenance, storm drain collection, park maintenance, water and sewer utilities, administration, planning, and building department services. The level of service provided by the proposed budget is similar to that currently enjoyed by the community.

State and local governments are required to follow generally accepted accounting principles as established by the Governmental Accounting Standards Board (GASB) as they apply to modified accrual basis accounting.

The 2024-2025 budget has been prepared by evaluating and analyzing requests from the department heads and reflects the requested financial support for the operation of the City of Rogue River for the coming fiscal year. It uses the modified accrual basis of accounting which recognizes revenues when they become available and measurable, and with a few exceptions, records expenditures when liabilities are incurred.

The budget contains separate resources and requirements for each fund. The General Fund is supported by property taxes, while other funds are not. The budget will be adopted and appropriated by program and major categories. Legal appropriations will be established by program – that includes personnel services, materials and services, and capital outlay plus contingency and operating transfers in each fund. This allows some flexibility in the use of the various line items within a program and a major category while the important appropriation control is maintained.

Revenue estimates are based on four-year historical trends, expected population increases, inflation, and expected economic growth or economic downturns. For this budget a conservative approach has been taken. This provides the City of Rogue River

with a needed "safety cushion," building cash reserves and strengthening the financial position of the City.

The City strives to maintain adequate contingency appropriations to provide itself with protection to address unforeseen circumstances. Transfers may be made out of appropriate contingency funds by Resolution of the City Council. Oregon Budget Law limits the annual appropriations from contingency funds to 15% of the total appropriations budgeted within the fund. The City has adopted a goal of maintaining ten (10%) percent of the General Fund in reserves and 10% in the Water, Sewer, and Street Funds to allow for unforeseen expenditures. The proposed budget provides reserves of 8.2% in the General Fund, 26% in the Street Fund, 15% in the Water Fund, and 15% in the Sewer Fund. However, in order to analyze total reserves there are specific reserve funds and line items that need to be included in the total reserve accounting. Including total reserves the Water (both contingency and reserve) and Water Improvement Funds together have reserves of 23%; if we analyze the Sewer and Sewer Improvement Funds together they have reserves of 25%. There are a large number of water improvement projects planned for the upcoming year. With new meters in place, rate changes in effect, and numerous capital improvement projects planned the City is maintaining very appropriate reserves related to the City's Enterprise Funds.

In accordance with the Budget and Financial Policy the City reserves funds for future capital projects in an effort to avoid incurring indebtedness whenever possible. These reserves are found in the Water and Sewer Improvement Reserve Fund and the System Development Fund. Capital Expenditures of \$5,240,937 are in this year's budget (see detail of projects listed in the Five-Year Capital Improvement Program).

The City is continuing to work with the State of Oregon Safe Drinking Water Revolving Loan Fund on a \$3,745,030 construction project. These projects include 1 new water reservoir, new radio read water meters throughout the city, new fire hydrants and cathodic protection for the old reservoir. The proposed budget calls for a total of two additional Full Time Employees spread across the public works departments in order to maintain and properly operate facilities as well as improve efficient use of staff by managing overtime and contract labor to a greater extent.

The 2024-2025 beginning fund balances for all funds, including the reserve funds, are projected to be \$7,791,214. Fund balances are equal to 50% of the total proposed budget. In accordance with Oregon Budget Law, the beginning balance of each fund, plus projected revenues, less appropriated expenditures, will equal zero with the exception of any reserved or unappropriated funds. As previously discussed, however, conservative revenue estimates will aid in achieving a healthy ending fund balance.

A General Fund beginning fund balance of \$1,566,872 is projected. This balance is equal to approximately 53%, or just over six months, of General Fund operating expenses, which enables the City to avoid short-term financing needed to operate until tax revenues come in mid-November.

The 2024-2025 budget provides appropriations for capital construction projects in the amount of \$5,240,937, equal to approximately 34% of the proposed budget. Proposed expenditures are designed to stay on course with the City's Five-Year Capital Improvement Program. These projects will be funded by grants, loans, and revenues reserved for these improvements. Additional information about these and other capital projects are available in the Five-Year Capital Improvement Program section of the 2024-2025 budget document.

The City has the following revenue bond debt currently outstanding:

A loan under Oregon Cities Financing Pool held by US Bank in the amount of \$1,235,000. This 3.25% interest loan was a refinance of loans and bonds used to pay for the City's Wastewater Treatment Facility and 1.2 Million Gallon Water Reservoir. This loan is paid for by user fees and accounted for in the Water and Sewer Revenue Bond Debt Service Fund.

The City has the following General Obligation loan debt currently outstanding:

Loans under the Oregon Transportation Infrastructure Bank Fund in the amount not to exceed \$1,600,000. Two loans make up this amount. #2013A is in the amount of \$196,618 at 1% interest. The other, #2013B, is for \$830,415 at an interest rate of 3.09%. Both are 20 year terms. The loans were obtained to pay for repairs to the City's street system. The proceeds to repay these loans will come from property tax revenue and will be accounted for in the Governmental Debt Service Fund.

State law provides a debt limit of 3% of the Real Market Value of all taxable property within the City's boundaries. The 3% does not apply to bonds issued for sewer systems, disposal plants, or water treatment facilities. The City has issued \$1,091,391 in debt subject to the 3% limit. The amount legally available for future indebtedness is \$8,088,295.

The City's economic position is currently secure, and financial management practices remain optimistic.

The City's population has increased by 1% the past year, from a population of 2,446 in 2023 to a population of 2,472 in 2024. The City expects to continue with minimal growth with a few future housing starts being predicted. A minimal rate of growth would be consistent with the city's historical trend for most of the past ten years. The City of Rogue River could receive an estimated \$637,247 of property taxes for general operation and \$98,795 for bonded debt payment as levied for the 2024/2025 fiscal year from its Current Tax Rate of \$3.1492, levied on approximately \$211,422,435 of assessed valuation of property in the city limits of Rogue River. For budgeting purposes, we estimate that 6% of the tax levy will not be collected during the 2024/2025 fiscal year. These amounts will be collected in future years.

In summary, the most important budgetary objectives are to provide the highest possible level of service to our citizens without impairing the City's sound financial condition and

without overburdening these same citizens. To accomplish this objective, capital projects must be completed as scheduled, and programs must be continually reexamined and reassessed to ensure that the City continues to follow sound economic practices. This budget continues that commitment. The immediate financial future of the City of Rogue River looks stable.

The proposed budget includes \$15,192,621 of requirements for appropriated expenditures, and unappropriated ending fund balances of \$197,556 that total \$15,327,177. Resources expected total \$15,327,177 resulting in a balanced budget for FY 2024/2025.

Following discussion of the 2024/2025 proposed budget the Budget Committee must make two decisions.

1. Approve maximum expenditures for the 2024/2025 fiscal year - \$15,192,621
2. Approve the maximum tax levy for the 2024/2025 fiscal year – \$3.1492 per \$1,000 assessed valuation – with expectation that \$665,810 will be levied, of which it is anticipated that \$637,247 will be collected during the 2024/2025 fiscal year.

Respectfully submitted,

Ryan L. Nolan
City Administrator/Budget Officer

**City of Rogue River
2024-2025 Goals and Policies**

COMMUNITY VISION

Rogue River is a unique community where different generations live, learn, have fun and support each other.

Rogue River is a community with an inviting vibrant downtown that serves as its core, where people can shop, live, dine, work, recreate, and just be together.

Rogue River is a community where new growth blends with the existing community and reflects a traditional rural atmosphere.

Rogue River is a community that values and preserves the natural resources: trees, open space, clean water, fish and the river.

Rogue River is a community that feels like family where people know and support each other.

MISSION STATEMENT

The City of Rogue River strives to provide its citizens with a safe, comfortable and stable economic environment for the benefit of all its citizens. This will be accomplished by careful management of budget resources, which will help ensure the highest quality of life at all economic levels, as well as safe neighborhoods, well-maintained facilities, and clean commercial and industrial development.

POLICY GOALS AND OBJECTIVES
Infrastructure

The City will strive to expand and improve the water, wastewater, street, storm drain and park systems through the implementation of approved scheduled public improvement projects in accordance with the City's Capital Improvement Programs.

1. To provide for additional water capacity and plan for other scheduled capital improvements.

Rationale: The City will plan for projected growth to provide adequate services for the community.

2. To actively pursue and support approval of additional freeway access, which was the subject of Phase I of the Interstate-5 Corridor Study conducted by the Oregon Department of Transportation.

Rationale: The single freeway access to Interstate-5 is complicated by a railroad crossing and a major intersection. An additional freeway access would improve traffic flow.

3. To implement the Transportation Plan solutions to improve traffic flow and intersection congestion.

Rationale: Traffic flow is a major concern of the community. Traffic flow has continued to increase steadily because construction has continued at a steady pace. This traffic flow depends upon Rogue River's traffic circulation patterns and its ability to access Interstate-5 efficiently.

4. To pursue alternative solutions to improve traffic flow at high traffic intersections, such as the Depot and Pine Street intersection.

Rationale: Intersections have been targeted as problem traffic areas.

5. To propose and implement additional revenue streams to help fund street maintenance.

Rationale: Growth brings added burdens to existing streets and additional funding is needed to adequately maintain them.

Environment

The City will make every effort to protect and conserve all components of the environment.

1. To monitor and maintain the wastewater facility to ensure it operates at a level in conformance with the standards established by the National Pollutant Discharge Elimination System Permit.

Rationale: The citizens have made a major investment in this facility, and the City must ensure the continued maintenance and efficient performance of the system.

2. To maintain community pride in our Tree City, USA, by continuing to find means to protect and maintain our urban forest by regulating the planting, maintenance, protection, and control of trees and removal of dead, diseased and noxious trees.

Rationale: Trees reduce soil erosion, cut heating and cooling costs, moderate the temperature, clean the air, produce oxygen and provide habitat for wildlife. They are a renewable resource giving us paper, wood for building our homes, fuel for heating our homes and countless other wood products. They increase property values, enhance the economic vitality of business areas, and beautify our community.

3. To promote recycling by supporting recycling efforts and further educating the public.

Rationale: As the area grows, it is more important than ever to continue to work together to meet the ever expanding recycling needs of our community. We accomplish this goal in partnership with our sanitation company, local businesses and our citizens.

4. To promote clean air by maintaining our leaf pickup program and burn day requirements.

Rationale: Our leaf pickup and composting program, which is offered to the public at no charge, has significantly improved the air quality of the City.

5. To promote clean water by implementing the City's Storm Water Management Plan.

Rationale: The City's relationship and dependency on the rivers and streams in our area demand that action be taken to prevent opportunities that would negatively impact aquatic habitat, diminish recreational opportunities, and increase the likelihood of flooding.

Public Safety and Crime Prevention

The City will strive to foster a safe community.

1. To provide security for the citizens in the form of adequate regulation, law enforcement and emergency preparedness.

Rationale: A sense of well-being is enhanced by a feeling of order and safety.

2. To continue to support the education, enforcement and recovery of drug abuse created problems that impact our community, state, and nation through empathic, though thorough, policing efforts.

Rationale: Drug abuse impacts the very core of communities and families, as such we will thoroughly educate and enforce drug laws to protect our community and the families of Rogue River.

Rationale: The drug problems that plague the nation, as well as our own community, must be combated constantly, and we must strive to attack this situation with vigilance.

3. To strive to cooperate and coordinate with other governmental agencies in an effort to provide maximum services to the citizens of Rogue River.

Rationale: Law enforcement agencies at the local, county, and state levels are operating with limited resources. A cooperative and carefully coordinated relationship between agencies will assure that they operate with maximum efficiency.

4. To promote crime prevention through education and community programs such as the Neighborhood Watch Program, and National Night Out.

Rationale: Police-citizen cooperation directly results in more control over crime and maintains peace and order. The community must be an active partner. Through greater citizen responsibility, and by providing citizens with an opportunity to contribute individually

and collectively to public safety, we can improve the quality of life for our residents.

Quality of Life

The City strives to maintain a high quality of livability for the residents of the City.

1. To deliver the finest municipal services available in the most cost effective and efficient manner.

Rationale: The City constantly faces the struggle to provide quality municipal services and meet unfunded state and federal mandates with limited and declining resources.

2. To promote parks, open space and recreation activities for youth and adults.

Rationale: Parks, open space and recreation opportunities are valued highly by citizens of our community. The City is over one square mile in size and currently owns six and maintains seven parks within the City limits. The City currently provides 8.5 acres of park land for every 1,000 residents. With a national average of 10.8 acres of park land per 1,000 people per park district (ie. city, county, park and recreation district), the City should undergo careful planning to assure that an adequate amount of open space is preserved as our population increases. A goal of 10 acres of park land per 1,000 people is an appropriate target for preservation of public open space.

3. To encourage and support downtown retail and entertainment activities.

Rationale: The future of the downtown area is of major concern to the City. Emphasis must be placed on this area to ensure that it develops into a vibrant core of the community. In partnership with business leaders, the City encourages and supports downtown activities and improvements in an effort to maximize the economic benefit to the community and improve the amenities available to the citizens.

4. To update the Comprehensive Plan.

Rationale: To meet the needs and desires of the community and to assure that growth takes place in a manner consistent with statewide planning goals and blends with the desires of the community as outlined in our Strategic Plan.

5. To increasingly use computerization and technology to obtain and maintain available information for management, policy decision making, and the public.

Rationale: Technology is an asset in this information age of higher demands and dwindling resources.

6. To continue to review and update land use rules, regulations, and Ordinances relating to development.

Rationale: It is imperative that comprehensive development rules, regulations and Ordinances be in place in order to properly process land division development applications. Managed and orderly growth will protect the quality of life and the traditional rural atmosphere of the City.

7. To continue close cooperation between the City, School District, Fire District, and other community and volunteer groups within the City.

Rationale: Cooperation and teamwork within the community leads to a stronger sense of closeness with one another with positive results to the citizens.

8. To continue to review and update the City's Charter, operational policies and procedures.

Rationale: In order for the City to continue to operate effectively and efficiently, these policies and procedures need to be updated periodically.

9. To seek communication methods that will keep the community informed of City activities and projects.

Rationale: In order to keep the community informed of City activities, communication lines need to be broadened which will result in a better informed community and increase community involvement.

**City of Rogue River
2024-2025 Goals and Policies**

BUDGET AND FINANCIAL POLICIES

Financial management policies shall maintain a balanced relationship between debt service requirements and current operation costs, manage growth of the tax base, actively seek alternative funding sources, minimize interest costs, and maximize investment returns.

1. Assure that current operating revenue is sufficient to support current operating expenditures, while giving high priority to funding capital assets with one-time revenues.

Rationale: Utilizing one-time revenues such as grants to fund on-going expenditures results in incurring annual expenditure obligations which may be unfunded in future years. Using these one-time revenues to fund capital assets better enables future administrations to cope with the financial problems when these revenue sources are discontinued.

2. Provide adequate contingency reserve appropriations not less than ten (10%) percent of the General Fund and ten (10%) percent of the Water, Sewer and Street Funds to allow for unforeseen expenditures.

Rationale: Adequate contingency appropriations provide the City with the ability to address unforeseen expenditures.

3. Use grant funds as much as possible to provide for future capital improvements, allowing revenue to build reserves and avoid increasing indebtedness.

Rationale: Every effort must be made to plan and provide for necessary capital improvement projects. With careful thought and planning, many projects can be funded with development fees, grant funds, intergovernmental revenues, user fees and excess revenues to avoid the incurrence of debt.

4. Annually review fee schedules to assure that revenues adequately support the full cost of providing the service.

Rationale: Fees should grow at a rate that keeps pace with the cost of providing the service.

5. Actively pursue state and federal grants to provide additional resources.

Rationale: Utilizing outside revenue sources whenever possible relieves the local citizens of some of the financial burden and improves the local economy.

6. Reserve a minimum of twenty-percent (20%) of the revenue received from water sales for future capital improvements and debt repayment.

Rationale: The City's water rights are inadequate. However purchasing water rights from

Lost Creek and an upgrade to the City's water treatment plant will increase fire protection and provide for additional reserve as the City continues to grow.

General Fund

Revenue and other Resources Detail

Expenditure Detail

Administration

Police

Municipal Court

Park Maintenance

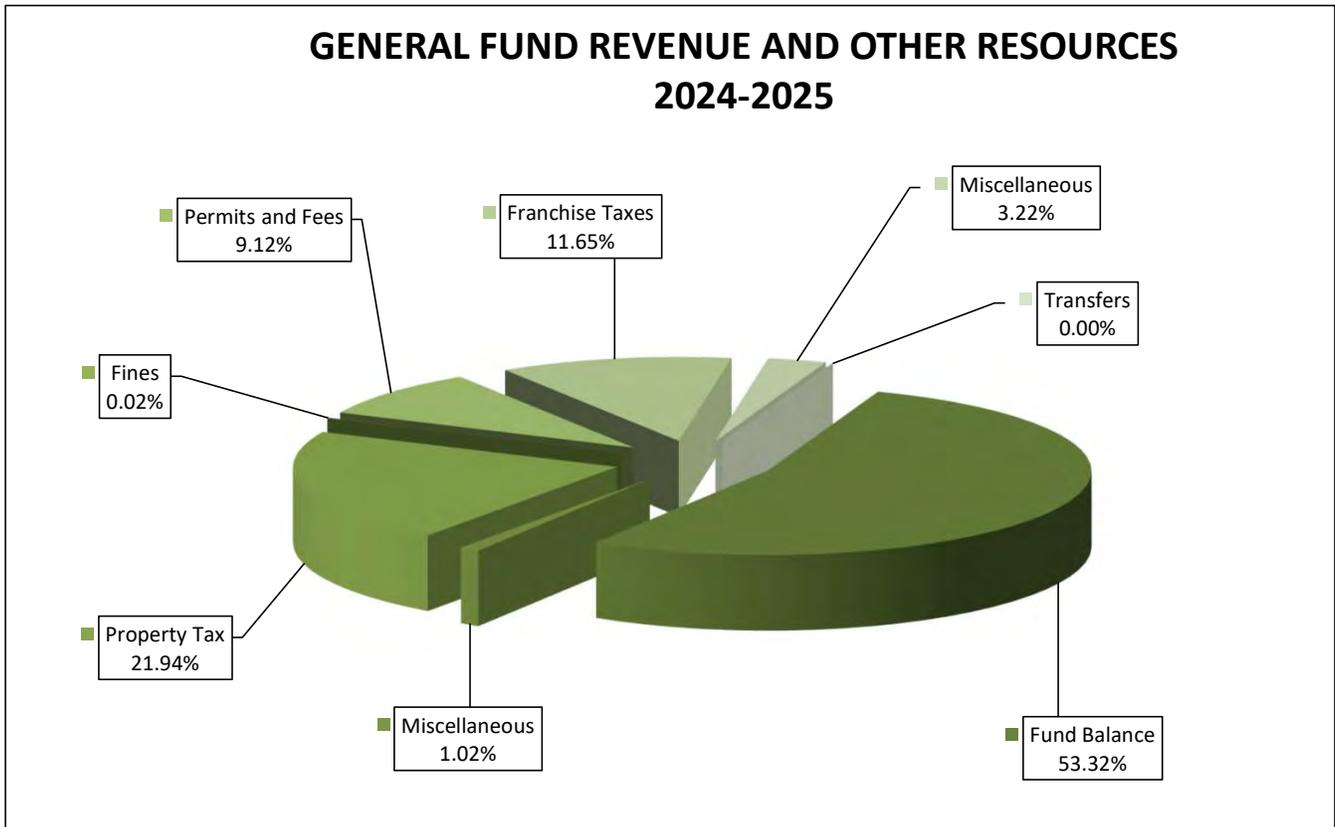
Building Department

Capital Construction

Non-Departmental

REVENUE AND OTHER RESOURCES DETAIL GENERAL FUND	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
TAXES						
Current Property Tax	\$619,239	\$626,306	\$627,830	\$637,247	\$637,247	\$637,247
Prior Property Tax	6,995	9,884	7,421	7,532	7,532	7,532
TOTAL TAXES	626,234	636,191	635,251	644,779	644,779	644,779
FRANCHISE TAXES						
Telephone	7,686	9,576	8,746	7,365	7,365	7,365
Natural Gas	33,190	40,137	31,640	34,171	34,171	34,171
Electricity	198,258	235,798	213,039	276,950	276,950	276,950
Cable Television	33,104	30,597	27,000	24,000	24,000	24,000
TOTAL FRANCHISE TAXES	272,238	296,481	280,425	342,486	342,486	342,486
LICENSES, PERMITS, FEES						
Local Marijuana Tax	62,524	35,369	55,000	14,000	14,000	14,000
Transient Room Tax	106,992	80,857	92,000	94,000	94,000	94,000
Occupation Tax Licenses	49,097	56,261	44,000	50,000	50,000	50,000
Building Permits - Plan Review			New Account:	1,200	1,200	1,200
Building Permits - Structural	61,242	70,803	16,200	5,000	5,000	5,000
Building Permits - Mechanical			New Account:	5,000	5,000	5,000
Building Permits - Plumbing			New Account:	5,000	5,000	5,000
Lien Search Fees	2,010	1,675	1,800	1,500	1,500	1,500
Land Use Fees	7,750	18,260	2,600	2,600	2,600	2,600
Sign Permits	730	510	500	500	500	500
Liquor License Permits	660	725	600	650	650	650
Public Safety Fee	94,057	86,626	94,408	86,000	86,000	86,000
Park Development Fees	4,500	19,000	2,500	2,500	2,500	2,500
TOTAL LICENSES, PERMITS, FEES	389,562	389,713	309,608	267,950	267,950	267,950
FINES AND FORFEITS						
Non-Traffic Fines	415	689	0	0	0	0
Other Fines	5,481	6,707	100	300	300	300
Traffic Fines	580	798	100	300	300	300
Parking Fines	0	0	0	0	0	0
Impound Fees/Forfeitures	500	0	300	0	0	0
TOTAL FINES & FORFEITS	6,976	9,194	500	600	600	600
INTERGOVERNMENTAL REVENUE						
Liquor Tax	44,205	47,954	45,450	50,000	50,000	50,000
Cigarette Tax	1,896	1,795	1,698	1,700	1,700	1,700
State Marijuana Tax	4,898	17,659	3,050	3,050	3,050	3,050
MAP Funding	0	0	3,600	3,600	3,600	3,600
State Revenue Sharing	28,061	29,906	25,100	26,800	26,800	26,800
State Planning Grant	1,000	12,500	1,000	1,000	1,000	1,000
OR Parks Grant	233,724	0	0	0	0	0
TOTAL INTERGOVERNMENTAL	313,784	376,689	79,898	86,150	86,150	86,150
MISCELLANEOUS						
Investment Income	20,920	27,297	25,000	25,000	25,000	25,000
COVID - 19 CDBG (ARPA)	266,675	266,875	0	0	0	0
Park Reservations	900	900	1,000	0	0	0
Miscellaneous	4,869	9,179	5,000	5,000	5,000	5,000
TOTAL MISCELLANEOUS	293,364	10,079	31,000	30,000	30,000	30,000

RESOURCES DETAIL GENERAL FUND (con't)	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
INTERFUND TRANSFERS	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0
FUND BALANCE						
Beginning Fund Balance	1,168,356	1,231,170	1,362,498	1,566,872	1,566,872	1,566,872
TOTAL OTHER RESOURCES	1,168,356	1,231,170	1,362,498	1,566,872	1,566,872	1,566,872
GRAND TOTAL REVENUE	\$3,070,514	\$1,833,499	\$2,699,180	\$2,938,837	\$2,938,837	\$2,938,837



EXPENDITURE DETAIL GENERAL FUND ADMINISTRATION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
PERSONNEL SERVICES						
Regular Services - FTE 1.15	\$77,138	\$71,784	\$85,232	\$89,494	\$89,494	\$89,494
Overtime	373	873	1,259	1,322	1,322	1,322
Holiday	2,630	2,359	3,409	3,579	3,579	3,579
Part Time	0	835	5,616	5,897	5,897	5,897
Fringe Benefits	46,391	46,133	53,292	55,956	55,956	55,956
Unused Vacation	1,685	3,384	14,040	21,060	21,060	21,060
TOTAL PERSONNEL SERVICES	128,217	125,368	162,848	177,308	177,308	177,308
MATERIALS AND SERVICES						
Training	400	6,561	5,400	7,000	7,000	7,000
Memberships	4,397	6,168	6,300	6,500	6,500	6,500
Assessments	0	0	0	0	0	0
Employee Appreciation			New Account:	2,500	2,500	2,500
Public Relations	14,575	28,594	15,500	1,500	15,000	15,000
Insurance and Bonds	12,801	14,067	18,000	16,000	16,000	16,000
Planning Department	577	425	3,000	3,000	3,000	3,000
Legal Services	22,258	27,655	25,000	25,000	25,000	25,000
Accounting Services	37,975	32,766	37,000	37,000	37,000	37,000
Labor Negotiating Services	0	0	3,000	3,000	3,000	3,000
Elections	0	0	5,000	5,000	5,000	5,000
Land Use Legal Fees	0	180	5,000	5,000	5,000	5,000
Contract Labor	25,243	28,230	54,000	50,000	50,000	50,000
Miscellaneous	3,851	21,876	4,500	4,500	4,500	4,500
Telephone	7,783	7,432	9,180	8,000	8,000	8,000
Electricity	3,138	3,696	4,100	4,000	4,000	4,000
Postage, Shipping, Freight	1,852	2,059	2,376	2,400	2,400	2,400
Printing	169	679	860	700	700	700
Advertising	996	7,943	2,000	5,000	5,000	5,000
Other Office Supplies	1,430	3,265	4,500	4,500	4,500	4,500
Janitorial Supplies	25	42	400	400	400	400
Subscriptions	429	385	600	400	400	400
Hardware	7	0	250	250	250	250
Gardening Supplies	0	0	500	500	500	500
Personal Safety Supplies/Equipment	14	206	500	500	500	500
Grounds Security Equipment/Supply			New Account:	300	300	300
Maintenance Agreements	8,369	8,470	12,000	10,000	10,000	10,000
Janitorial Services	1,151	4,260	6,500	6,000	6,000	6,000
Building Maintenance	1,199	2,867	8,000	5,000	5,000	5,000
Computer Program/Equipment	8,218	12,495	10,000	10,000	10,000	10,000
Equipment Repair	0	0	1,500	1,500	1,500	1,500
Plumbing Repair	0	17	200	200	200	200
Equipment Rental	746	315	3,500	2,000	2,000	2,000
Mileage/Car Rental	159	1,774	2,500	2,500	2,500	2,500
Lodging	392	1,744	5,000	7,000	7,000	7,000
Bank Fees and Charges			New Account:	3,300	3,300	3,300
Meals	321	655	2,500	2,500	2,500	2,500
TOTAL MATERIALS AND SERVICES	158,475	224,825	258,666	242,950	256,450	256,450
CAPITAL OUTLAY						
Equipment	0	19,570	45,000	0	0	0
Building Improvements	0	0	5,000	58,000	58,000	58,000
TOTAL CAPITAL OUTLAY	0	19,570	50,000	58,000	58,000	58,000
GRAND TOTAL ADMINISTRATION	\$286,692	\$350,198	\$471,514	\$478,258	\$491,758	\$491,758

EXPENDITURE DETAIL GENERAL FUND MUNICIPAL COURT	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
PERSONNEL SERVICES						
Regular Services - FTE .00	\$0	\$0	\$0	\$0	\$0	\$0
Overtime	0	0	0	0	0	0
Holiday Pay	0	0	0	0	0	0
Fringe Benefits	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	0	0	0	0	0	0
MATERIAL AND SERVICES						
Assessments	0	0	0	0	0	0
Postage, Shipping, Freight	0	0	0	0	0	0
TOTAL MATERIALS AND SERVICES	0	0	0	0	0	0
GRAND TOTAL MUNICIPAL COURT	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE DETAIL GENERAL FUND POLICE	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
PERSONNEL SERVICES						
Regular Services - FTE 7.4	\$404,427	\$337,392	\$470,768	\$494,306	\$494,306	\$494,306
Overtime	15,781	23,646	26,477	27,800	27,800	27,800
Holiday	11,683	15,515	18,750	19,687	19,687	19,687
Part Time	0	26,679	10,800	11,340	11,340	11,340
Standby	8,850	7,905	8,127	8,533	8,533	8,533
Fringe Benefits	272,175	238,162	336,777	353,616	353,616	353,616
Unused Vacation	3,192	3,384	20,196	21,205	21,205	21,205
TOTAL PERSONNEL SERVICES	716,108	652,684	891,895	936,487	936,487	936,487
MATERIALS AND SERVICES						
Training	2,208	1,639	5,500	6,000	6,000	6,000
Memberships	363	90	1,000	1,000	1,000	1,000
Programs	8,318	7,150	13,100	13,500	13,500	13,500
Insurance and Bonds	23,594	30,038	43,596	49,263	49,263	49,263
Communications	38,288	40,726	40,000	40,200	40,200	40,200
Labor Negotiating Services	0	0	3,500	3,500	3,500	3,500
Miscellaneous	651	6,961	6,000	6,000	6,000	6,000
Telephone	7,874	12,572	11,340	12,500	12,500	12,500
Electricity	3,138	3,696	4,500	4,500	4,500	4,500
Postage, Shipping and Freight	956	1,405	810	900	900	900
Printing	410	154	800	800	800	800
Advertising	963	337	1,000	1,000	1,000	1,000
Other Office Supplies	1,986	2,207	3,000	3,000	3,000	3,000
First Aid Supplies	0	0	250	1,200	1,200	1,200
Camera/Surveillance Supplies	67	118	5,200	5,200	5,200	5,200
Janitorial Supplies	183	137	200	200	200	200
Subscriptions	0	0	150	150	150	150
Uniforms and Officer Equipment	2,741	2,285	7,000	9,000	9,000	9,000
Fuel	17,182	15,519	18,000	18,000	18,000	18,000
Vehicle Supplies	666	3,485	700	700	700	700
Investigative Supplies	700	3,593	2,000	2,000	2,000	2,000
Personal Safety Supplies/Equipment	1,530	1,370	9,500	9,500	9,500	9,500
Guns & Ammunition	1,628	1,278	4,500	5,000	5,000	5,000
Maintenance Agreements	5,715	5,070	14,100	10,000	10,000	10,000
Janitorial Services	660	1,080	5,000	500	500	500
Building Maintenance	809	6,848	10,000	10,000	10,000	10,000
Vehicle Maintenance	7,847	17,045	8,000	10,000	10,000	10,000
Computer Program/Equipment	31,115	8,435	17,500	20,000	20,000	20,000
Equipment Repair	1,975	1,975	2,700	2,500	2,500	2,500
Volunteer Services and Supplies	490	516	2,500	2,500	2,500	2,500
Mileage/Car Rentals	0	130	500	1,000	1,000	1,000
Lodging	315	922	2,500	2,500	2,500	2,500
Meals	144	364	1,500	1,500	1,500	1,500
TOTAL MATERIALS AND SERVICES	162,516	177,147	245,946	253,613	253,613	253,613
CAPITAL OUTLAY						
Equipment	0	101,988	68,500	180,000	180,000	180,000
Building Improvements	0	0	45,500	37,500	37,500	37,500
TOTAL CAPITAL OUTLAY	0	101,988	114,000	217,500	217,500	217,500
DEBT SERVICE						
TOTAL DEBT SERVICE	0	0	0	0	0	0
GRAND TOTAL POLICE	\$878,624	\$829,831	\$1,251,841	\$1,407,600	\$1,407,600	\$1,407,600

EXPENDITURE DETAIL GENERAL FUND PARK MAINTENANCE	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
PERSONNEL SERVICES						
Regular Services - FTE 1.25	\$23,594	\$23,583	\$56,072	\$68,626	\$68,626	\$68,626
Overtime	2,079	2,329	6,278	6,512	6,512	6,512
Holiday	849	950	1,072	1,126	1,126	1,126
Part Time	7,880	10,148	2,786	2,925	2,925	2,925
Standby	881	864	864	907	907	907
Fringe Benefits	17,781	19,343	44,563	46,791	46,791	46,791
Unused Vacation	0	289	1,188	1,247	1,247	1,247
TOTAL PERSONNEL SERVICES	53,064	57,506	112,823	128,134	128,134	128,134
MATERIALS AND SERVICES						
Memberships	0	104	100	100	100	100
Insurance and Bonds	1,542	1,754	3,840	4,339	4,339	4,339
Tree City	8,815	8,034	10,000	10,000	10,000	10,000
Labor Negotiating Services	0	0	500	500	500	500
Miscellaneous	248	1	700	700	700	700
Telephone	0	0	50	50	50	50
Electricity	3,497	4,711	11,520	6,000	6,000	6,000
Other Office Supplies	734	717	600	600	600	600
Janitorial Supplies	1,875	1,823	3,000	3,000	3,000	3,000
Gasoline	916	1,610	1,300	1,800	1,800	1,800
Vehicle Supplies	0	103	300	500	500	500
Pipe/Pipe Fittings	444	119	2,000	2,000	2,000	2,000
Tools	501	1,694	1,000	1,000	1,000	1,000
Electrical Supplies/Repairs	453	3,702	2,500	2,500	2,500	2,500
Hardware	405	304	500	500	500	500
Personal Safety Supplies/Equipment	1,273	1,305	1,500	1,500	1,500	1,500
Maintenance Agreements	3,187	3,156	5,000	4,000	4,000	4,000
Janitorial Services	180	5,100	1,000	3,000	3,000	3,000
Building and Grounds Maintenance	33,237	24,924	21,500	20,000	20,000	20,000
Vehicle Repair and Maintenance	261	2,195	2,500	2,500	2,500	2,500
Equipment Repair	485	1,478	1,850	3,000	3,000	3,000
Plumbing Repair	1,485	3,872	2,500	2,500	2,500	2,500
Equipment Rental	387	9	4,500	3,000	3,000	3,000
Patching and Paving	0	1,150	6,000	6,000	6,000	6,000
Signs	322	1,111	3,150	3,150	3,150	3,150
Irrigation Charge	852	6,277	1,350	1,350	1,350	1,350
TOTAL MATERIALS AND SERVICES	61,099	75,255	88,760	83,589	83,589	83,589
CAPITAL OUTLAY						
Equipment	13,293	6,277	0	15,000	15,000	15,000
System Improvements	0	0	101,000	68,000	68,000	68,000
Capital Construction	375,972	4,287	25,000	208,000	208,000	208,000
TOTAL CAPITAL OUTLAY	389,265	10,564	126,000	291,000	291,000	291,000
DEBT SERVICE						
Park Property purchase	37,105	0	0	0	0	0
TOTAL DEBT SERVICE	37,105	0	0	0	0	0
GRAND TOTAL PARKS	\$540,533	\$126,483	\$327,583	\$502,723	\$502,723	\$502,723

EXPENDITURE DETAIL GENERAL FUND BUILDING DEPARTMENT	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
PERSONNEL SERVICES						
Regular Services - FTE .35	\$18,307	\$18,406	\$17,077	\$17,930	\$17,930	\$17,930
Overtime	0	253	287	301	301	301
Holiday	659	675	683	717	717	717
Part Time	0	668	0	0	0	0
Fringe Benefits	11,916	12,345	10,459	10,981	10,981	10,981
Unused Vacation	562	846	1,808	1,898	1,898	1,898
TOTAL PERSONNEL SERVICES	31,444	33,193	30,314	31,827	31,827	31,827
MATERIAL AND SERVICES						
Training	0	0	600	600	600	600
Membership	0	0	150	200	200	200
Assessments (State Surcharge)	19,906	18,940	21,000	0	0	0
Insurance and Bonds	3,520	3,509	4,560	5,153	5,153	5,153
Building Inspections & Plan Review	23,617	24,364	33,500	33,500	33,500	33,500
Plumbing/Mechanical Inspections	5,531	3,483	13,123	14,000	14,000	14,000
Legal Services	0	0	1,500	1,500	1,500	1,500
Accounting Services	6,265	6,500	6,500	6,500	6,500	6,500
Labor Negotiating Services	0	0	500	500	500	500
Contract Labor	258	7,284	5,000	5,000	5,000	5,000
Miscellaneous	0	0	300	300	300	300
Telephone	0	0	2,376	2,400	2,400	2,400
Electricity	0	0	1,200	1,220	1,220	1,220
Postage, Shipping, Freight	564	670	270	300	300	300
Printing	0	0	120	120	120	120
Other Office Supplies	0	0	700	700	700	700
Subscriptions	0	0	350	350	350	350
Mileage/Car Rental	0	0	100	300	300	300
Lodging	0	0	150	500	500	500
Meals	0	0	100	150	150	150
TOTAL MATERIALS AND SERVICES	59,661	64,750	92,099	73,293	73,293	73,293
GRAND TOTAL BUILDING	\$91,105	\$97,943	\$122,413	\$105,120	\$105,120	\$105,120

EXPENDITURE DETAIL GENERAL FUND NON-DEPARTMENTAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
PASS-THROUGH SPECIAL PAYMENTS						
Insurance Pool Claims	\$0	\$37,761	\$18,500	\$18,500	\$18,500	\$18,500
Building Dept: Construction Tax; State Surcharge			New Account:	\$21,000	\$21,000	\$21,000
Pass-Through Projects	42,389	0	150,000	150,000	150,000	150,000
TOTAL PASS THROUGH PAYMENTS	42,389	37,761	168,500	189,500	189,500	189,500
CONTINGENCY						
	0	0	357,329	255,636	242,136	242,136
TOTAL CONTINGENCY	0	0	357,329	255,636	242,136	242,136
GRAND TOTAL NON-DEPARTMENTAL						
	42,389	37,761	525,829	445,136	431,636	431,636
GRAND TOTAL EXPENDITURES						
	\$2,343,890	\$1,442,215	\$2,699,180	\$2,938,837	\$2,938,837	\$2,938,837

Street Fund

Revenue and other Resources Detail

Expenditure Detail

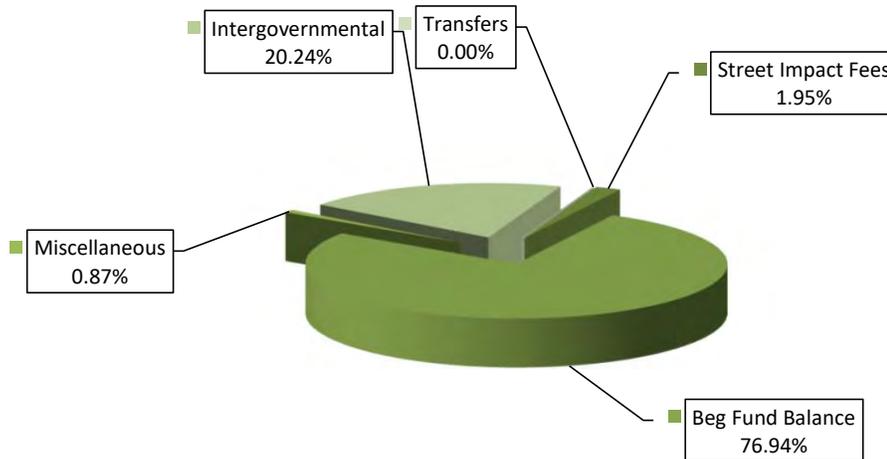
Maintenance

Capital Construction

Non-Departmental

REVENUE AND OTHER RESOURCES DETAIL STREET FUND	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
INTERGOVERNMENTAL REVENUE						
State Gasoline Tax	188,768	\$190,511	\$171,753	\$187,210	\$187,210	\$187,210
State Street Grant	270,000	100,000	0	0	0	0
TOTAL INTERGOVERNMENTAL	458,768	290,511	171,753	187,210	187,210	187,210
FEES						
Street Impact fee	45,382	60,340	18,900	18,000	18,000	18,000
TOTAL FEES	45,382	60,340	18,900	18,000	18,000	18,000
INTERFUND TRANSFERS	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0
MISCELLANEOUS REVENUE						
Investment Income	2,796	15,362	4,590	4,000	4,000	4,000
Miscellaneous	2,384	2,773	4,320	4,000	4,000	4,000
TOTAL MISCELLANEOUS	5,180	18,135	8,910	8,000	8,000	8,000
FUND BALANCE						
Beginning Fund Balance	391,635	513,863	506,910	711,545	711,545	711,545
TOTAL OTHER RESOURCES	391,635	513,863	506,910	711,545	711,545	711,545
GRAND TOTAL RESOURCES	900,965	\$882,849	\$706,473	\$924,755	\$924,755	\$924,755

STREET FUND REVENUE AND OTHER RESOURCES 2024-2025



EXPENDITURE DETAIL STREET FUND MAINTENANCE	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
PERSONNEL SERVICES						
Regular Services - FTE 1.50	\$72,799	\$77,385	\$85,718	\$90,000	\$90,000	\$90,000
Overtime	4,822	5,898	7,112	7,467	7,467	7,467
Holiday	2,589	3,000	3,265	3,281	3,281	3,281
Part Time	360	11,711	3,500	3,675	3,675	3,675
Standby	1,918	1,954	2,500	2,625	2,625	2,625
Fringe Benefits	49,457	56,812	61,508	64,583	64,583	64,583
Unused Vacation	842	3,950	1,100	1,650	1,650	1,650
TOTAL PERSONNEL SERVICES	132,787	160,711	164,703	173,281	173,281	173,281
MATERIALS AND SERVICES						
Training	0	138	400	400	400	400
Member Dues	360	104	400	400	400	400
Insurance and Bonds	3,463	4,109	4,000	4,520	4,520	4,520
Legal Services	0	0	500	500	500	500
Labor Negotiating Services	0	0	500	500	500	500
Engineering Services	0	0	18,000	18,000	18,000	18,000
Miscellaneous	787	412	600	600	600	600
Telephone	0	0	200	200	200	200
Electricity	16,112	30,477	30,000	30,000	30,000	30,000
Advertising	0	0	400	400	400	400
Other Office Supplies	969	247	100	100	100	100
Gasoline	2,985	3,524	2,600	2,600	2,600	2,600
Vehicle Supplies	703	18	700	700	700	700
Tools	1,369	1,245	2,000	2,000	2,000	2,000
Electrical Supplies/Repairs	0	0	1,000	1,000	1,000	1,000
Hardware	602	329	400	400	400	400
Personal Safety Equip. & Uniforms	3,080	1,178	1,200	1,200	1,200	1,200
Maintenance Agreements	12,085	13,396	17,500	17,500	17,500	17,500
Janitorial Services/Supplies	0	133	400	400	400	400
Building & Grounds Maintenance	7,308	9,417	5,000	7,000	7,000	7,000
Vehicle Repair and Maintenance	3,576	2,516	3,500	3,500	3,500	3,500
Equipment Repair/Maintenance	622	957	3,000	3,000	3,000	3,000
Equipment Rental	530	2,472	1,500	1,000	1,000	1,000
Striping	5,140	13,051	9,500	9,500	9,500	9,500
Gravel	2,072	0	4,500	3,000	3,000	3,000
Patching and Paving	23,358	14,915	13,900	20,000	20,000	20,000
Signs	2,059	1,992	3,500	15,000	15,000	15,000
Mowing and Spraying	10	0	1,500	1,500	1,500	1,500
Emergency Materials/Services	50	1,408	500	500	500	500
System Maintenance	24,462	19,243	62,000	20,000	20,000	20,000
Mileage/Car Rentals	0	0	100	100	100	100
Lodging	0	0	100	300	300	300
Meals	36	43	150	150	150	150
System Mapping	0	0	1,000	1,000	1,000	1,000
TOTAL MATERIAL AND SERVICES	111,738	121,321	190,650	166,970	166,970	166,970
CAPITAL OUTLAY						
Equipment	6,667	1,725	66,500	50,000	50,000	50,000
Building Improvements	0	1,614	5,000	75,000	75,000	75,000
Capital Construction	193,944	25,581	192,000	212,000	212,000	212,000
TOTAL CAPITAL OUTLAY	200,611	28,920	263,500	337,000	337,000	337,000
GRAND TOTAL MAINTENANCE	\$445,136	\$310,952	\$618,853	\$677,251	\$677,251	\$677,251

EXPENDITURE DETAIL STREET FUND NON-DEPARTMENTAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
INSURANCE POOL CLAIMS	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INSURANCE POOL CLAIMS	0	0	0	0	0	0
CONTINGENCY	0	0	87,620	247,504	247,504	247,504
TOTAL CONTINGENCY	0	0	87,620	247,504	247,504	247,504
GRAND TOTAL NON-DEPARTMENTAL	0	0	87,620	247,504	247,504	247,504
GRAND TOTAL EXPENDITURES	\$567,797	\$0	\$706,473	\$924,755	\$924,755	\$924,755



System Development Fund

Revenue and other Resources Detail

Expenditure Detail

REVENUE AND OTHER RESOURCES DETAIL SYSTEM DEVELOPMENT FUND				2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
SYSTEM DEVELOPMENT CHARGES									
Water		\$37,184	\$58,080	\$23,240	\$23,240	\$23,240	\$23,240	\$23,240	
Sewer		10,824	14,884	6,765	6,765	6,765	6,765	6,765	
Street		12,896	24,162	8,060	8,060	8,060	8,060	8,060	
Storm Drain		9,048	20,117	5,655	5,655	5,655	5,655	5,655	
TOTAL SYSTEM DEV. CHARGES		69,952	117,242	43,720	43,720	43,720	43,720	43,720	
MISCELLANEOUS REVENUE									
Investment Income		5,033	27,651	5,898	5,000	5,000	5,000	5,000	
TOTAL MISCELLANEOUS		5,033	27,651	5,898	5,000	5,000	5,000	5,000	
FUND BALANCE									
Beginning Fund Balance		2,292,177	2,431,555	2,440,194	2,451,716	2,451,716	2,451,716	2,451,716	
TOTAL OTHER RESOURCES		2,292,177	2,431,555	2,440,194	2,451,716	2,451,716	2,451,716	2,451,716	
GRAND TOTAL RESOURCES		\$2,367,162	\$2,576,448	\$2,489,812	\$2,500,436	\$2,500,436	\$2,500,436	\$2,500,436	

EXPENDITURE DETAIL SYSTEM DEVELOPMENT FUND CAPITAL OUTLAY				2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
CAPITAL OUTLAY									
SDC Plan Update		\$0	\$0	\$185,000	\$185,000	\$185,000	\$185,000	\$185,000	
TOTAL CAPITAL OUTLAY		0	0	185,000	185,000	185,000	185,000	185,000	
TOTAL CAPITAL PROJECTS		\$0	\$0	\$185,000	\$185,000	\$185,000	\$185,000	\$185,000	

EXPENDITURE DETAIL SYSTEM DEVELOPMENT FUND NON-DEPARTMENTAL				2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
INTERFUND TRANSFER									
To Sewer Fund		\$0	\$80,500	\$0	\$80,500	\$80,500	\$80,500	\$80,500	
TOTAL INTERFUND TRANSFER		0	80,500	0	80,500	80,500	80,500	80,500	
CONTINGENCY									
TOTAL CONTINGENCY		0	0	470,291	350,415	350,415	350,415	350,415	
RESERVED FOR FUTURE CAPITAL PROJ.									
Water System		0	0	548,917	598,917	598,917	598,917	598,917	
Sewer System		0	0	622,526	622,526	622,526	622,526	622,526	
Street System		0	0	311,485	311,485	311,485	311,485	311,485	
Storm Drain System		0	0	351,593	351,593	351,593	351,593	351,593	
TOTAL RESERVE		0	0	1,834,521	1,884,521	1,884,521	1,884,521	1,884,521	
EXPENSES									
GRAND TOTAL EXPENSE AND RESERVES		\$0	\$80,500	\$2,489,812	\$2,500,436	\$2,500,436	\$2,500,436	\$2,500,436	

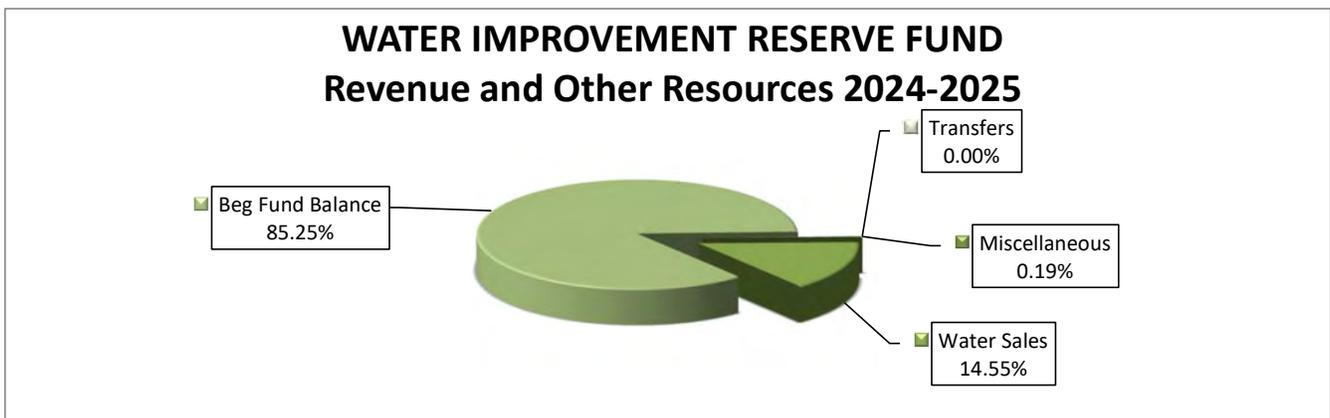


Water Improvement Reserve Fund

Revenue and other Resources Detail

Expenditure Detail

REVENUE AND OTHER RESOURCES WATER IMPROVEMENT RESERVE	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
CHARGES FOR SERVICE						
Water Sales	\$146,193	\$149,772	\$151,544	\$150,000	\$150,000	\$150,000
TOTAL CHARGES FOR SERVICE	146,193	149,772	151,544	150,000	150,000	150,000
MISCELLANEOUS REVENUE						
Investment Income	1,864	10,241	2,200	2,000	2,000	2,000
TOTAL MISCELLANEOUS	1,864	10,241	2,200	2,000	2,000	2,000
INTERFUND TRANSFERS						
TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0
FUND BALANCE						
Beginning Fund Balance	636,732	718,455	793,648	878,648	878,648	878,648
TOTAL OTHER RESOURCES	636,732	718,455	793,648	878,648	878,648	878,648
GRAND TOTAL REVENUE	\$784,789	\$878,468	\$947,392	\$1,030,648	\$1,030,648	\$1,030,648



EXPENDITURE DETAIL WATER IMPROVEMENT RESERVE	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
CAPITAL OUTLAY						
Capital Construction	\$0	\$0	\$10,500	40,000	40,000	40,000
Equipment	0	36,360	35,000	50,000	50,000	50,000
TOTAL CAPITAL OUTLAY	0	36,360	45,500	90,000	90,000	90,000
INTERFUND TRANSFERS						
To Water & Sewer Debt Service Fund Loan	66,344	66,344	66,344	66,344	66,344	66,344
Transfer to Water Fund-Capital Construction	0	0	250,000	250,000	250,000	250,000
TOTAL INTERFUND TRANSFERS	66,344	66,344	316,344	316,344	316,344	316,344
CONTINGENCY						
TOTAL CONTINGENCY	0	0	90,487	149,243	149,243	149,243
RESERVE						
For Future Water Improvements	0	0	495,061	475,061	475,061	475,061
TOTAL RESERVE	0	0	495,061	475,061	475,061	475,061
GRAND TOTAL EXPENDITURES & RESERVES	\$66,344	\$102,704	\$947,392	\$1,030,648	\$1,030,648	\$1,030,648

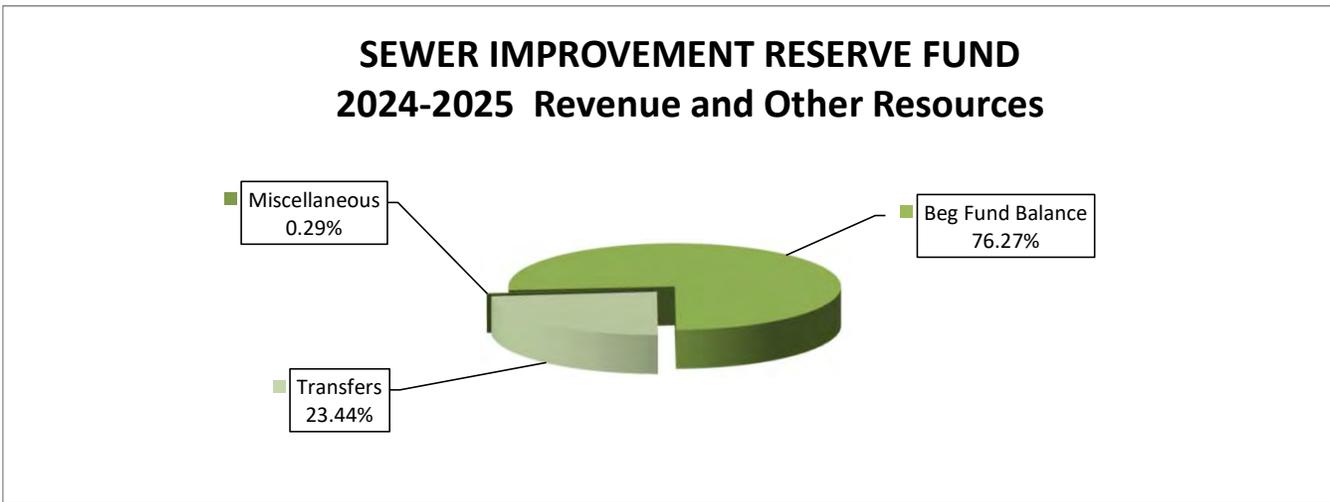


Sewer Improvement Reserve Fund

Revenue and other Resources Detail

Expenditure Detail

REVENUE AND OTHER RESOURCES DETAIL SEWER IMPROVEMENT RESERVE	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
MISCELLANEOUS REVENUE						
Investment Income	\$2,796	\$15,362	\$2,500	\$2,500	\$2,500	\$2,500
TOTAL MISCELLANEOUS	2,796	15,362	2,500	2,500	2,500	2,500
INTERFUND TRANSFERS						
From Sewer	200,000	200,000	100,000	200,000	200,000	200,000
TOTAL INTERFUND TRANSFERS	200,000	200,000	100,000	200,000	200,000	200,000
FUND BALANCE						
Beginning Fund Balance	333,173	535,969	548,718	650,718	650,718	650,718
TOTAL OTHER RESOURCES	333,173	535,969	548,718	650,718	650,718	650,718
GRAND TOTAL RESOURCES	\$535,969	\$751,331	\$651,218	\$853,218	\$853,218	\$853,218



EXPENDITURE DETAIL SEWER IMPROVEMENT RESERVE	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
CAPITAL OUTLAY						
Capital Construction	0	0	25,000	249,500	249,500	249,500
Equipment	0	0	7,500	25,000	25,000	25,000
TOTAL CAPITAL OUTLAY	0	0	32,500	274,500	274,500	274,500
INTERFUND TRANSFERS	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0
CONTINGENCY	0	0	139,599	139,599	139,599	139,599
TOTAL CONTINGENCY	0	0	139,599	139,599	139,599	139,599
RESERVE						
Future Wastewater Improvements	0	0	479,119	439,119	439,119	439,119
TOTAL RESERVE	0	0	479,119	439,119	439,119	439,119
GRAND TOTAL EXPENDITURES & RESERVES	\$0	\$738,304	\$651,218	\$853,218	\$853,218	\$853,218

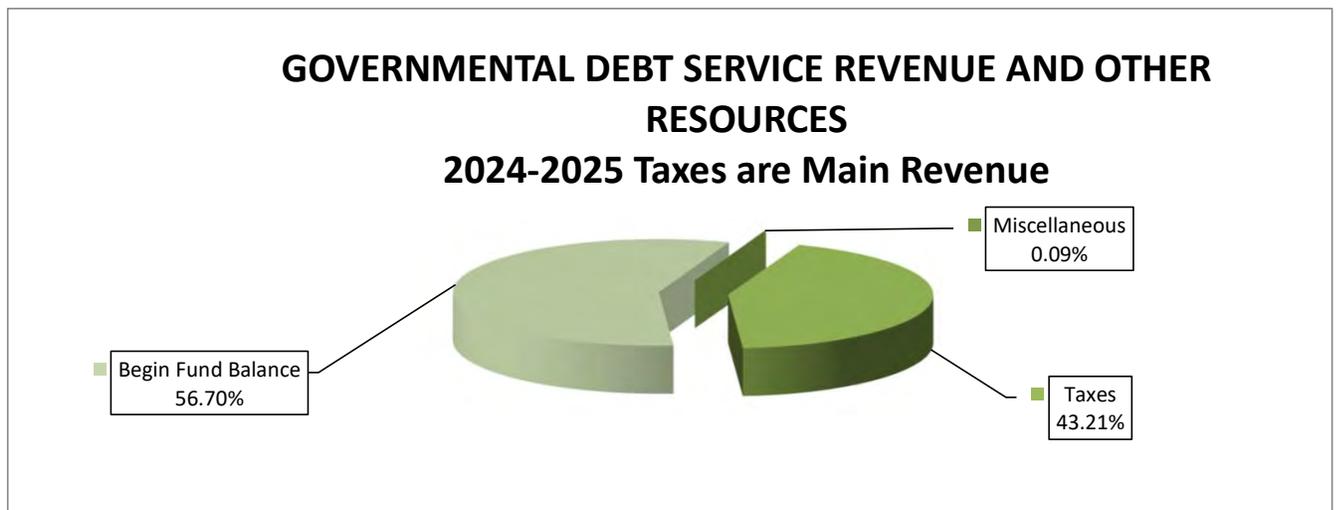


Debt Service Fund

Revenue and other Resources Detail

Expenditure Detail

REVENUE AND OTHER RESOURCES DETAIL GOVERNMENTAL DEBT SERVICE FUND	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
TAXES						
Current Property Tax	\$90,422	\$93,460	\$95,790	\$97,227	\$97,227	\$97,227
Prior Property Tax	1,058	1,473	1,545	1,568	1,568	1,568
TOTAL TAXES	91,480	94,933	97,335	98,795	98,795	98,795
MISCELLANEOUS REVENUE						
Investment Income	186	1,024	225	200	200	200
TOTAL MISCELLANEOUS	186	1,024	225	200	200	200
FUND BALANCE						
Beginning Fund Balance	123,588	124,260	129,634	129,634	129,634	129,634
TOTAL OTHER RESOURCES	123,588	124,260	129,634	129,634	129,634	129,634
GRAND TOTAL RESOURCES	\$215,254	\$220,217	\$227,194	\$228,629	\$228,629	\$228,629



EXPENDITURE DETAIL GOVERNMENTAL DEBT SERVICE FUND	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
GENERAL OBLIGATION BONDS						
Principal Bonds Issued 1 July 2013	59,937	64,318	64,318	68,907	68,907	68,907
Interest Bonds Issued 1 July 2013	31,057	29,405	29,405	27,627	27,627	27,627
TOTAL GENERAL OBLIGATIONS	90,994	93,723	93,723	96,534	96,534	96,534
INTERFUND TRANSFERS	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0
UNAPPROPRIATED ENDING FUND BALANCE	0	124,260	133,471	130,600	132,095	132,095
TOTAL UNAPPROPRIATED ENDING FUND BALANCE	0	124,260	133,471	130,600	132,095	132,095
GRAND TOTAL GOVERNMENTAL DEBT SERVICE EXPENDITURES	\$90,994	\$217,983	\$227,194	\$227,134	\$228,629	\$228,629

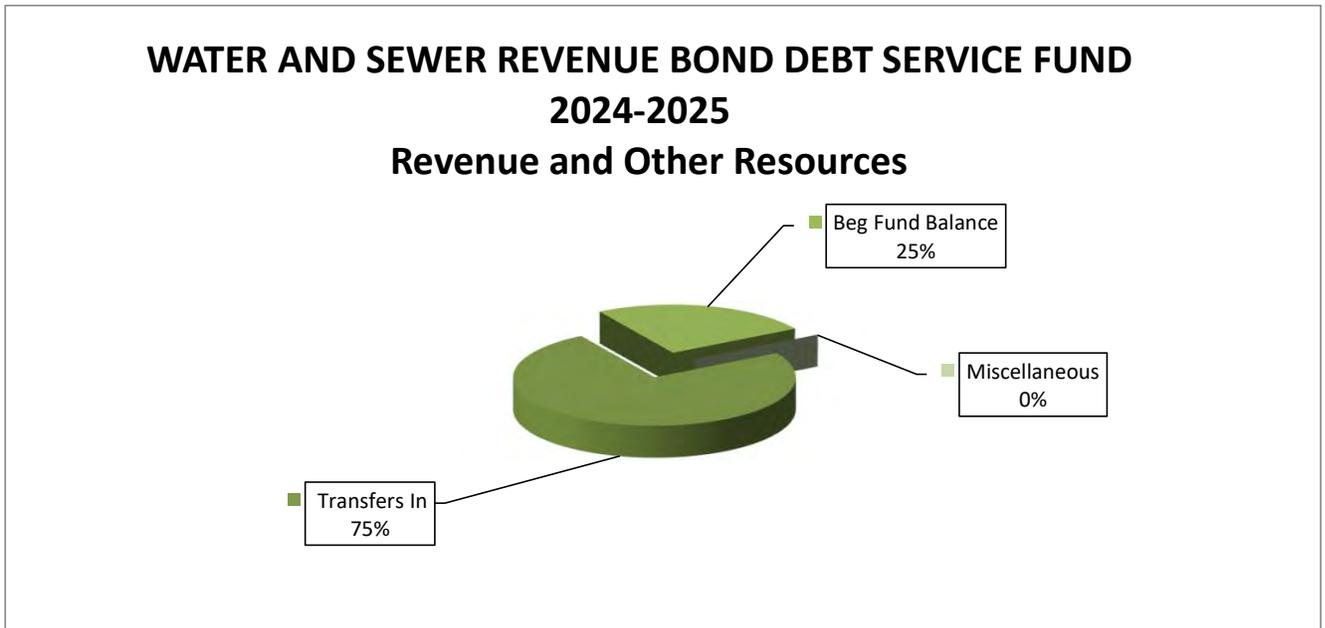


Water and Sewer Revenue Bond Debt Service Fund

Revenue and other Resources Detail

Expenditure Detail

REVENUE AND OTHER RESOURCES DETAIL WATER & SEWER REVENUE BONDS	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
MISCELLANEOUS REVENUE	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL MISCELLANEOUS	0	0	0	0	0	0
INTERFUND TRANSFERS						
From Water Reserve Fund	66,344	66,344	66,344	66,344	66,344	66,344
From Sewer	81,525	80,500	82,550	82,550	82,550	82,550
TOTAL INTERFUND TRANSFERS	147,869	146,844	148,894	148,894	148,894	148,894
FUND BALANCE						
Beginning Fund Balance	24,678	38,898	50,567	50,567	50,567	50,567
TOTAL OTHER RESOURCES	24,678	38,898	50,567	50,567	50,567	50,567
GRAND TOTAL REVENUE	\$172,547	\$185,742	\$199,461	\$199,461	\$199,461	\$199,461



EXPENDITURE DETAIL WATER AND SEWER REVENUE BOND DEBT SERVICE FUND	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
REVENUE BONDS						
Interest Bond 7/1/98						
Principal - Series 2017A	85,000	90,000	\$90,000	\$95,000	\$95,000	\$95,000
Interest - Series 2017A	41,609	45,400	45,400	38,200	38,200	38,200
Amortization Cost/Issue	0	800	800	800	800	800
TOTAL REVENUE BONDS	126,609	136,200	136,200	134,000	134,000	134,000
UNAPPROPRIATED ENDING FUND BALANCE	0	49,542	63,261	65,000	65,461	65,461
TOTAL UNAPPROPRIATED ENDING FUND BALANCE	0	49,542	63,261	65,000	65,461	65,461
WATER AND SEWER REVENUE BOND DEBT SERVICE FUND	\$126,609	\$185,742	\$199,461	\$199,000	\$199,461	\$199,461

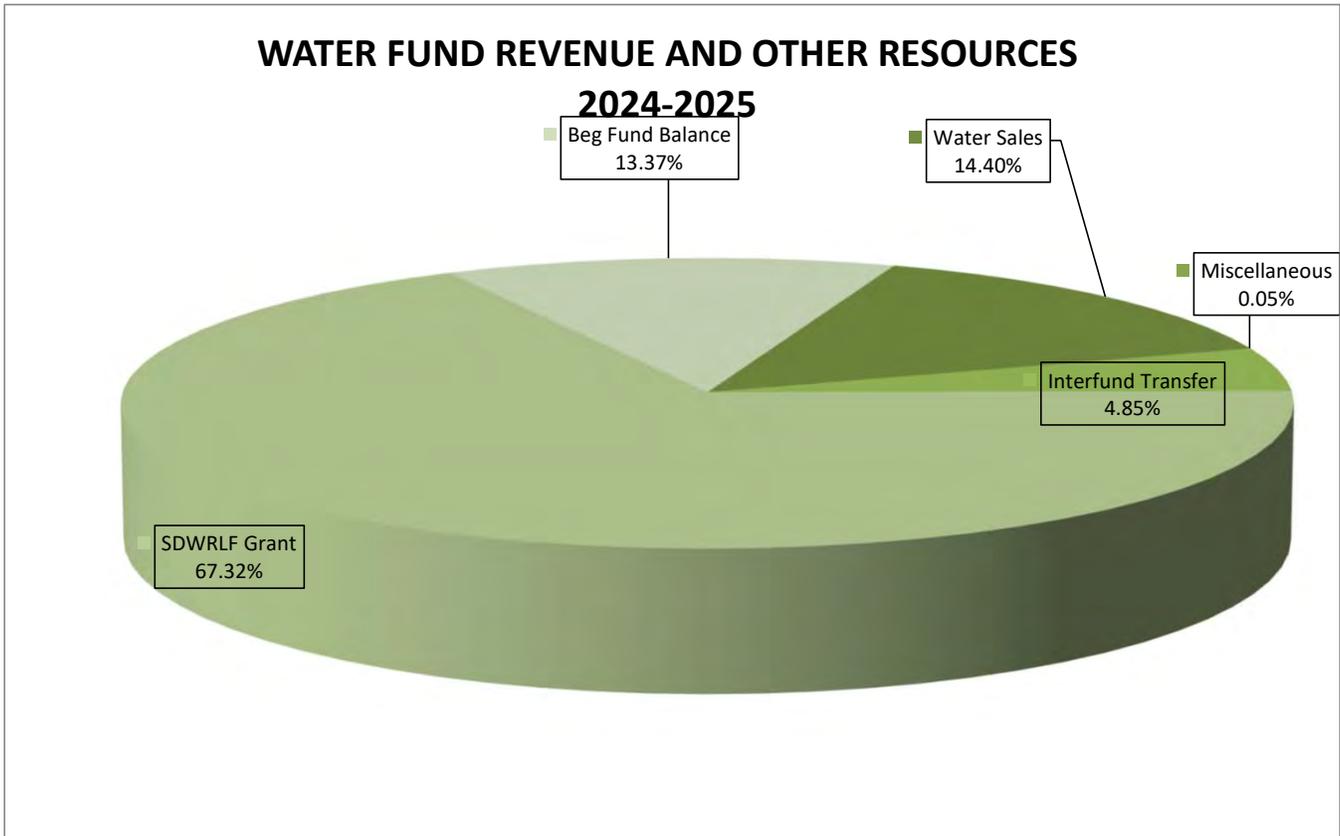


Water Fund

Revenue and other Resources Detail

Expenditure Detail

RESOURCES DETAIL WATER FUND	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
CHARGES FOR SERVICE						
Water Sales	\$584,059	\$748,793	\$720,500	\$742,115	\$742,115	\$742,115
TOTAL CHARGES FOR SERVICE	584,059	748,793	720,500	742,115	742,115	742,115
MISCELLANEOUS REVENUE						
Investment Income	1,864	20,482	2,376	2,400	2,400	2,400
Delinquent Reconnection Fee	0	0	200	200	200	200
Miscellaneous	22,101	5,256	200	200	200	200
TOTAL MISCELLANEOUS	23,965	25,738	2,776	2,800	2,800	2,800
CAPITOL CONSTRUCTION GRANT/ LOAN						
Intergovernmental SDWRLF Grant/Loan	0	734,433	3,469,679	3,469,679	3,469,679	3,469,679
TOTAL REVENUE FROM DEBT	0	734,433	3,469,679	3,469,679	3,469,679	3,469,679
INTERFUND TRANSFERS						
From Water Improvement Reserve	0	0	250,000	250,000	250,000	250,000
TOTAL INTERFUND TRANSFERS	0	0	250,000	250,000	250,000	250,000
FUND BALANCE						
Beginning Fund Balance	653,498	466,013	417,055	689,055	689,055	689,055
TOTAL OTHER RESOURCES	653,498	466,013	417,055	689,055	689,055	689,055
GRAND TOTAL REVENUE	\$1,261,522	\$1,240,544	\$4,860,010	\$5,153,649	\$5,153,649	\$5,153,649



EXPENDITURE DETAIL				2024-2025	2024-2025	2024-2025
WATER FUND				PROPOSED	APPROVED	ADOPTED
PRODUCTION/DISTRIBUTION	2021-2022	2022-2023	2023-2024			
	ACTUAL	ACTUAL	BUDGET			
PERSONNEL SERVICES						
Regular Services - FTE 3.20	\$133,246	\$139,853	\$162,190	\$170,299	\$170,299	\$170,299
Overtime	7,202	11,049	11,997	12,596	12,596	12,596
Holiday	4,759	5,034	5,778	6,066	6,066	6,066
Part Time	9,922	29,718	6,500	6,825	6,825	6,825
Standby	2,804	3,207	2,500	2,625	2,625	2,625
Fringe Benefits	80,589	96,779	111,366	116,934	116,934	116,934
Unused Vacation	876	-3,740	8,000	8,400	8,400	8,400
TOTAL PERSONNEL SERVICES	239,398	281,901	308,331	323,745	323,745	323,745
MATERIALS AND SERVICES						
Training	498	1,165	2,700	2,500	2,500	2,500
Memberships	1,406	2,646	2,484	1,000	1,000	1,000
Assessments, Permits	1,575	134	1,296	2,000	2,000	2,000
Insurance and Bonds	16,412	18,143	25,200	28,476	28,476	28,476
Legal Services	0	0	2,700	2,700	2,700	2,700
Accounting Services	4,500	11,875	10,000	15,000	15,000	15,000
Labor Negotiating Services	0	0	1,000	1,000	1,000	1,000
Engineering Services	17,745	7,534	10,800	13,000	13,000	13,000
Contract Labor	1,031	20,949	3,300	3,300	3,300	3,300
Miscellaneous	367	2,586	750	1,000	1,000	1,000
Telephone	4,504	4,581	4,800	4,800	4,800	4,800
Electricity	44,276	34,280	67,800	65,000	65,000	65,000
Postage, Shipping, Freight	2,299	2,490	2,700	2,700	2,700	2,700
Printing	84	384	600	600	600	600
Advertising	0	0	2,000	2,000	2,000	2,000
Other Office Supplies	1,150	1,166	2,400	2,400	2,400	2,400
Camera Supplies	0	0	50	200	200	200
Janitorial Supplies	291	184	400	400	400	400
Fuel	2,748	3,832	6,000	4,000	4,000	4,000
Other Vehicle Supplies	50	22	1,000	1,000	1,000	1,000
Lab Tests	2,416	4,696	15,000	8,000	8,000	8,000
Chemicals/Salt/UV Lights	24,612	36,220	27,000	25,000	25,000	25,000
Lab Supplies	2,292	5,628	4,800	4,800	4,800	4,800
Pipes/Pipe Fittings/Taps	30,254	23,553	21,500	21,500	21,500	21,500
Tools	454	952	1,700	1,700	1,700	1,700
Meters/Meter Boxes	0	2,416	13,000	13,000	13,000	13,000
Electrical Supplies/Repairs	17,263	13,905	23,500	20,000	20,000	20,000
Hardware	330	152	650	650	650	650
Personal Safety Equipment, Supply	2,524	2,886	1,500	2,000	2,000	2,000
Grounds Security Equipment, Supply			New Account:	1,000	1,000	1,000
Maintenance Agreements	7,390	6,249	9,200	9,000	9,000	9,000
Building & Grounds Maintenance	12,340	9,112	2,800	2,800	2,800	2,800
Vehicle Repairs & Maintenance	418	639	3,300	3,300	3,300	3,300
Computer Program/Equipment	1,497	13,015	5,000	5,000	5,000	5,000
Equipment Repair & Maintenance	23,667	8,265	8,500	8,500	8,500	8,500
Water Infrastructure Repair			New Account:	15,000	15,000	15,000
Plumbing Supplies & Repairs	8,600	14,124	4,000	4,000	4,000	4,000
Equipment Rental	4,189	3,395	1,800	1,800	1,800	1,800
Gravel	0	0	1,000	1,000	1,000	1,000
Patching and Paving	0	4,535	8,500	8,500	8,500	8,500
Signs	0	0	100	600	600	600
System Maintenance/Drainage	16,880	15,090	18,000	15,000	15,000	15,000
Mileage/Car Rental	0	0	200	200	200	200
Lodging	0	0	1,000	1,000	1,000	1,000

EXPENDITURE DETAIL							
WATER FUND	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	
MATERIALS AND SERVICES (con't)	ACTUAL	BUDGET	BUDGET	PROPOSED	APPROVED	ADOPTED	
Meals	140	43	600	200	200	200	
Natural Gas	1,672	2,184	2,700	2,500	2,500	2,500	
System Mapping	0	0	2,500	2,500	2,500	2,500	
TOTAL MATERIAL AND SERVICES	\$295,762	\$279,029	\$325,830	\$331,626	\$331,626	\$331,626	
CAPITAL OUTLAY							
Equipment	0	8,926	45,258	50,000	50,000	50,000	
Building Improvements	0	-3,903	25,000	25,000	25,000	25,000	
Capital Construction	0	765,047	3,604,679	3,610,437	3,610,437	3,610,437	
TOTAL CAPITAL OUTLAY	0	770,070	3,674,937	\$3,685,437	\$3,685,437	\$3,685,437	
GRAND TOTAL							
PRODUCTION AND DISTRIBUTION	\$579,158	\$1,330,999	\$3,680,737	\$4,340,808	\$4,340,808	\$4,340,808	

EXPENDITURE DETAIL							
WATER FUND	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	
NON-DEPARTMENTAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED	
INTERFUND TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0	
INSURANCE POOL CLAIMS	0	0	0	0	0	0	
TOTAL INSURANCE POOL CLAIMS	0	0	0	0	0	0	
CONTINGENCY	0	0	407,440	525,897	525,897	525,897	
TOTAL CONTINGENCY	0	0	407,440	525,897	525,897	525,897	
RESERVE	0	0	143,472	286,944	286,944	286,944	
Safe Drinking Water Revolving Loan Fund							
TOTAL RESERVE		0	143,472	286,944	286,944	286,944	
DEBT PAYMENT			New Payment:				
Safe Drinking Water Revolving Loan Fund Pmt		0	0	0	0	0	
TOTAL DEBT PAYMENT		0		0	0	0	
GRAND TOTAL							
NON-DEPARTMENTAL		0	550,912	812,841	812,841	812,841	
GRAND TOTAL EXPENDITURES							
	\$579,158	\$1,330,999	\$4,860,010	\$5,153,649	\$5,153,649	\$5,153,649	

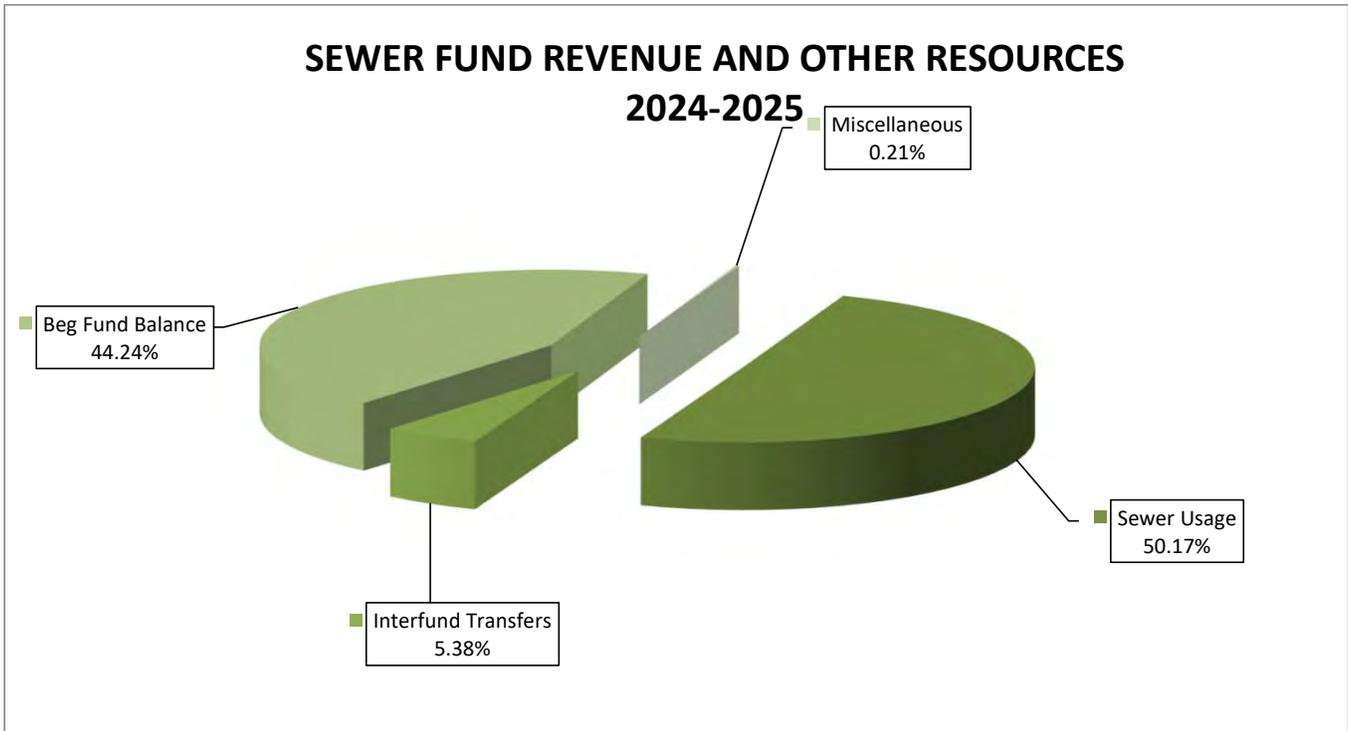


Sewer Fund

Revenue and other Resources Detail

Expenditure Detail

REVENUE AND OTHER RESOURCES DETAIL SEWER FUND	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
CHARGES FOR SERVICE						
Sewer Usage	\$726,924	\$768,133	\$729,500	\$751,385	\$751,385	\$751,385
TOTAL CHARGES FOR SERVICE	726,924	768,133	729,500	751,385	751,385	751,385
MISCELLANEOUS REVENUE						
Investment Income	1,864	10,241	2,376	2,200	2,200	2,200
Miscellaneous	1,000	149	1,000	1,000	1,000	1,000
TOTAL MISCELLANEOUS	2,864	10,390	3,376	3,200	3,200	3,200
INTERFUND TRANSFERS						
From Sewer SDC Fund	0	80,500	80,500	80,500	80,500	80,500
TOTAL INTERFUND TRANSFERS	0	80,500	80,500	80,500	80,500	80,500
FUND BALANCE						
Beginning Fund Balance	829,096	698,128	655,900	662,459	662,459	662,459
TOTAL OTHER RESOURCES	829,096	698,128	655,900	662,459	662,459	662,459
GRAND TOTAL REVENUE	\$1,558,884	\$1,557,151	\$1,469,276	\$1,497,544	\$1,497,544	\$1,497,544



EXPENDITURE DETAIL SEWER FUND PRODUCTION AND DISTRIBUTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
PERSONNEL SERVICES						
Regular Services - FTE 3.15	\$142,503	\$124,030	\$166,842	\$175,184	\$175,184	\$175,184
Overtime	8,221	11,407	13,462	14,135	14,135	14,135
Holiday	5,008	5,223	5,964	6,262	6,262	6,262
Part Time	9,922	31,784	6,500	6,825	6,825	6,825
Standby	2,798	2,829	3,500	5,250	5,250	5,250
Fringe Benefits	79,238	94,067	114,461	120,184	120,184	120,184
Unused Vacation	860	-3,370	8,000	8,400	8,400	8,400
TOTAL PERSONNEL SERVICES	248,550	265,970	318,729	336,240	336,240	336,240
MATERIALS AND SERVICES						
Training	779	372	2,700	2,700	2,700	2,700
Memberships	1,023	744	2,700	1,000	1,000	1,000
Permits, Assessments	3,379	3,757	4,320	4,500	4,500	4,500
Sludge Program	1,600	0	25,000	25,000	25,000	25,000
Insurance and Bonds	19,708	22,528	24,600	27,798	27,798	27,798
Legal Services	0	700	2,700	2,700	2,700	2,700
Accounting Services	1,500	1,672	1,500	2,500	2,500	2,500
Labor Negotiating Services	0	0	500	500	500	500
Engineering Services	4,439	10,020	5,000	5,000	5,000	5,000
Contract Labor	2,276	4,829	1,650	1,650	1,650	1,650
Miscellaneous	97	280	600	600	600	600
Telephone	4,985	5,533	5,400	5,400	5,400	5,400
Electricity	46,107	46,317	62,150	60,000	60,000	60,000
Postage, Shipping, Freight	2,258	2,506	2,700	2,700	2,700	2,700
Printing	84	178	400	400	400	400
Advertising	0	0	600	600	600	600
Other Office Supplies	1,306	1,301	1,200	1,200	1,200	1,200
First Aid Supplies	28	0	100	1,000	1,000	1,000
Janitorial Supplies	294	391	400	400	400	400
Fuel	4,200	6,174	6,500	6,000	6,000	6,000
Other Vehicle Supplies	71	184	1,000	1,000	1,000	1,000
Lab Tests	13,462	19,348	15,500	20,000	20,000	20,000
Chemicals/Salt/UV Lights	3,013	6,292	7,000	7,000	7,000	7,000
Lab Supplies	5,180	9,332	20,000	20,000	20,000	20,000
Pipes/Pipe Fittings/Taps	211	6,633	2,000	2,000	2,000	2,000
Lift Station Supplies	3,440	4,535	6,500	6,500	6,500	6,500
Tools	1,574	639	1,500	1,500	1,500	1,500
Electrical Supplies/Repairs	21,010	28,965	21,000	21,000	21,000	21,000
Hardware	341	426	600	600	600	600
Personal Safety Supplies/Equip.	1,418	2,870	2,700	2,700	2,700	2,700
Grounds Security Equipment, Supply			New Account:	2,500	2,500	2,500
Maintenance Agreements	5,059	9,996	15,000	10,000	10,000	10,000
Janitorial Services	0	227	500	500	500	500
Building & Grounds Maintenance	2,059	6,154	5,400	5,400	5,400	5,400
Vehicle Repairs & Maintenance	1,199	4,053	2,000	2,000	2,000	2,000
Computer Program/Equipment	1,798	473	4,000	4,000	4,000	4,000
Equipment Repair & Maintenance	28,432	36,648	45,000	40,000	40,000	40,000
Wastewater Infrastructure Repair			New Account:	25,000	25,000	25,000
Plumbing Supplies & Repairs	72	483	500	500	500	500
Equipment Rental	743	602	500	500	500	500
Gravel	0	0	500	500	500	500
Patching and Paving	0	2,300	1,000	1,000	1,000	1,000
Signs	0	0	100	500	500	500
System Maintenance	10,970	4,889	58,100	50,000	50,000	50,000
Mileage/Car Rentals	0	0	500	500	500	500
Lodging	0	0	1,500	1,500	1,500	1,500
Meals	0	43	600	600	600	600
Natural Gas	974	1,016	2,000	2,000	2,000	2,000
System Mapping	0	0	2,500	2,500	2,500	2,500
TOTAL MATERIALS & SERVICES	\$195,089	\$253,408	\$368,220	\$383,448	\$383,448	\$383,448

EXPENDITURE DETAIL SEWER FUND CAPITAL OUTLAY	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
CAPITAL OUTLAY						
Equipment	\$0	\$1,725	\$155,500	\$225,000	\$225,000	\$225,000
Building and Facility Improvements	\$0	\$1,614	\$8,000	\$25,000	\$25,000	\$25,000
Capital Construction	0	0	147,000	0	0	0
TOTAL CAPITAL OUTLAY	0	3,339	310,500	250,000	250,000	250,000
GRAND TOTAL COLLECTION AND TREATMENT	\$443,639	\$522,717	\$997,449	\$969,688	\$969,688	\$969,688

EXPENDITURE DETAIL SEWER FUND NON-DEPARTMENTAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
INTERFUND TRANSFERS						
To Sewer Improvement Reserve	\$200,000	\$0	\$100,000	\$200,000	\$200,000	\$200,000
To Water / Sewer Revenue Bond Debt Service	81,525	80,500	82,550	82,550	82,550	82,550
TOTAL INTERFUND TRANSFERS	281,525	80,500	182,550	282,550	282,550	282,550
INSURANCE POOL CLAIMS						
Insurance Pool Claims	0		10,000	10,000	10,000	10,000
TOTAL INSURANCE POOL CLAIMS	0		10,000	10,000	10,000	10,000
CONTINGENCY	0	0	279,277	235,306	235,306	235,306
TOTAL CONTINGENCY	0	0	279,277	235,306	235,306	235,306
GRAND TOTAL NON-DEPARTMENTAL	281,525	80,500	471,827	527,856	527,856	527,856
GRAND TOTAL EXPENDITURES	\$957,121	\$603,217	\$1,469,276	\$1,497,544	\$1,497,544	\$1,497,544



