TOWN OF PAONIA

TUESDAY, NOVEMBER 12, 2024
TOWN BOARD WORK SESSION AGENDA
5:00 PM

Join Zoom Meeting
https://us02web.zoom.us/j/85609215821
Meeting ID: 856 0921 5821

Roll Call

Work Session

FY-2025 Budget Discussion

1. FY-2025 Budget Planning

Adjournment

I. RULES OF PROCEDURE

Section 1. Schedule of Meetings. Regular Board of Trustees meetings shall be held on the second and fourth Tuesdays of each month, except on legal holidays, or as re-scheduled or amended and posted on the agenda prior to the scheduled meeting.

Section 2. Officiating Officer. The meetings of the Board of Trustees shall be conducted by the Mayor or, in the Mayor's absence, the Mayor Pro-Tem. The Town Clerk or a designee of the Board shall record the minutes of the meetings.

Section 3. Time of Meetings. Regular meetings of the Board of Trustees shall begin at 6:30 p.m. or as scheduled and posted on the agenda. Board Members shall be called to order by the Mayor. The meetings shall open with the presiding officer leading the Board in the Pledge of Allegiance. The Town Clerk shall then proceed to call the roll, note the absences and announce whether a quorum is present. Regular Meetings are scheduled for three hours, and shall be adjourned at 9:30 p.m., unless a majority of the Board votes in the affirmative to extend the meeting, by a specific amount of time.

Section 4. Schedule of Business. If a quorum is present, the Board of Trustees shall proceed with the business before it, which shall be conducted in the following manner. Note that all provided times are estimated:

- **(a) Roll Call - (5 minutes)**
- **(b) Approval of Agenda - (5 minutes)**
- **(c) Announcements (5 minutes)**
- **(d) Recognition of Visitors and Guests (10 minutes)**
- **(e) Consent Agenda including Approval of Prior Meeting Minutes (10 minutes)**
- **(f) Mayor's Report (10 minutes)**
- **(g) Staff Reports: (15 minutes)**
  - **(1) Town Administrator's Report**
  - **(2) Public Works Reports**
  - **(3) Police Report**
  - **(4) Treasurer Report**

- **(h) Unfinished Business (45 minutes)**
- **(i) New Business (45 minutes)**
- **(j) Disbursements (15 minutes)**
- **(k) Committee Reports (15 minutes)**
- **(l) Adjournment**

*** This schedule of business is subject to change and amendment.**

Section 5. Priority and Order of Business. Questions relative to the priority of business and order shall be decided by the Mayor without debate, subject in all cases to an appeal to the Board of Trustees.

Section 6. Conduct of Board Members. Town Board Members shall treat other Board Members and the public in a civil and polite manner and shall comply with the Standards of Conduct for Elected Officials of the Town. Board Members shall address Town Staff and the Mayor by his/her title, other Board Members by the title of Trustee or the appropriate honorific (i.e.: Mr., Mrs. or Ms.), and members of the public by the appropriate honorific. Subject to the Mayor's discretion, Board Members shall be limited to speaking two times when debating an item on the agenda. Making a motion, asking a question or making a suggestion are not counted as speaking in a debate.

Section 7. Presentations to the Board. Items on the agenda presented by individuals, businesses or other organizations shall be given up to 5 minutes to make a presentation. On certain issues, presenters may be given more time, as determined by the Mayor and Town Staff. After the presentation, Trustees shall be given the opportunity to ask questions.

Section 8. Public Comment. After discussion of an agenda item by the Board of Trustees has concluded, the Mayor shall open the floor for comment from members of the public, who shall be allowed the opportunity to comment or ask questions on the agenda item. Each member of the public wishing to address the Town Board shall be recognized by the presiding officer before speaking. Members of the public shall speak from the podium, stating their name, the address of their residence and any group they are representing prior to making comment or asking a question. Comments shall be directed to the Mayor or presiding officer, not to an individual Trustee or Town employee. Comments or questions should be confined to the agenda item or issue(s) under discussion. The speaker should offer factual information and refrain from obscene language and personal attacks.

Section 9. Unacceptable Behavior. Disruptive behavior shall result in expulsion from the meeting.

Section 10. Posting of Rules of Procedure for Paonia Board of Trustees Meetings. These rules of procedure shall be provided in the Town Hall meeting room for each Board of Trustees meeting so that all attendees know how the meeting will be conducted.

II. CONSENT AGENDA

Section 1. Use of Consent Agenda. The Mayor, working with Town Staff, shall place items on the Consent Agenda. By using a Consent Agenda, the Board has consented to the consideration of certain items as a group under one motion. Should a Consent Agenda be used at a meeting, an appropriate amount of discussion time will be allowed to review any item upon request.
Section 2. General Guidelines. Items for consent are those which usually do not require discussion or explanation prior to action by the Board, are non-controversial and/or similar in content, or are those items which have already been discussed or explained and do not require further discussion or explanation. Such agenda items may include ministerial tasks such as, but not limited to, approval of previous meeting minutes, approval of staff reports, addressing routine correspondence, approval of liquor licenses renewals and approval or extension of other Town licenses. Minor changes in the minutes such as non-material Scribner errors may be made without removing the minutes from the Consent Agenda. Should any Trustee feel there is a material error in the minutes, they should request the minutes be removed from the Consent Agenda for Board discussion.
Section 3. Removal of Item from Consent Agenda. One or more items may be removed from the Consent Agenda by a timely request of any Trustee. A request is timely if made prior to the vote on the Consent Agenda. The request does not require a second or a vote by the Board. An item removed from the Consent Agenda will then be discussed and acted on separately either immediately following the consideration of the Consent Agenda or placed later on the agenda, at the discretion of the Board.

III. EXECUTIVE SESSION

Section 1. An executive session may only be called at a regular or special Board meeting where official action may be taken by the Board, not at a work session of the Board. To convene an executive session, the Board shall announce to the public in the open meeting the topic to be discussed in the executive session, including specific citation to the statute authorizing the Board to meet in an executive session and identifying the particular matter to be discussed "in as much detail as possible without compromising the purpose for which the executive session is authorized." In the even the Board plans to discuss more than one of the authorized topics in the executive session, each should be announced, cited and described. Following the announcement of the intent to convene an executive session, a motion must then be made and seconded. In order to go into executive session, there must be the affirmative vote of two thirds (2/3) of Members of the Board.

Section 2. During executive session, minutes or notes of the deliberations should not be taken. Since meeting minutes are subject to inspection under the Colorado Open Records Act, the keeping of minutes would defeat the private nature of executive session. In addition, the deliberations carried out during executive session should not be discussed outside of that session or with individuals not participating in the session. The contexts of an executive session are to remain confidential unless a majority of the Trustees vote to disclose the contents of the executive session.

Section 3. Once the deliberations have taken place in executive session, the Board should reconvene in regular session to take any formal action decided upon during the executive session. If you have questions regarding the wording of the motion or whether any other information should be disclosed on the record, it is essential for you to consult with the Town Attorney on these matters.

IV. SUBJECT TO AMENDMENT

Section 1. Deviations. The Board may deviate from the procedures set forth in this Resolution, if, in its sole discretion, such deviation is necessary under the circumstances.
Section 2. Amendment. The Board may amend these Rules of Procedures Policy from time to time.

ADMINISTRATION SWOT

STRENGTH

- Well-Trained, Knowledgeable, diligent and caring staff
- Improved Communication with Elected Officials, Residents, and the extended Paonia Community
- Continuous Improvement and High Performance Mindset
- Building Confidence in Utility Systems and Processes
- High Performing and Impactful Team

WEAKNESS

- Need More Office Space
- Volume of Work is at times, Overwhelming
- Historic Data Collection, Retention and Records Management lacked established processes and procedures, resulting in difficult to recall information.

OPPORTUNITY

- Utilize Consulting Resources More Frequently Such as CML, Other Municipalities, Professional Associations
- Grant Funding and Opportunities, especially for Technical Assistance
- Continuing Education for Clerks, Accountants, Administrator, Etc.

THREATS

- Cloud of Judgement Stemming from Past Issues with Previous Administrations
- Volume of Catch-up Work and new Issues Can Quickly Overwhelm Staff and May Lead to Dissatisfaction
- Funding Infrastructure Takes Priorty Over All Other Departments

Streets, Parks and Rec.

SWOT

STRENGTHS

- Caring and Professional Employees
- Excellent and Accessible Parks
- Free Public WiFi Internet
- Community's Love of Parks!
- Robust Volunteer Network
  - Flower Pot Crew
- Legacy Events

Tree Board

Underutilized, and We Have One

WEAKNESSES

- ADA Accessibility at EVERY Park
- Need a Clearly Defined Maintenance Schedule Based on Seasons
- Internal Scheduled for Rentals, Maintenance and Coordination
- Parks Need Attention (Funding)
- Under-Utilization of Park Potential
- Potholes, Lack of Stormwater Consideration, Sidewalk Issues
- Lack of Funding for all Street-Related Issues

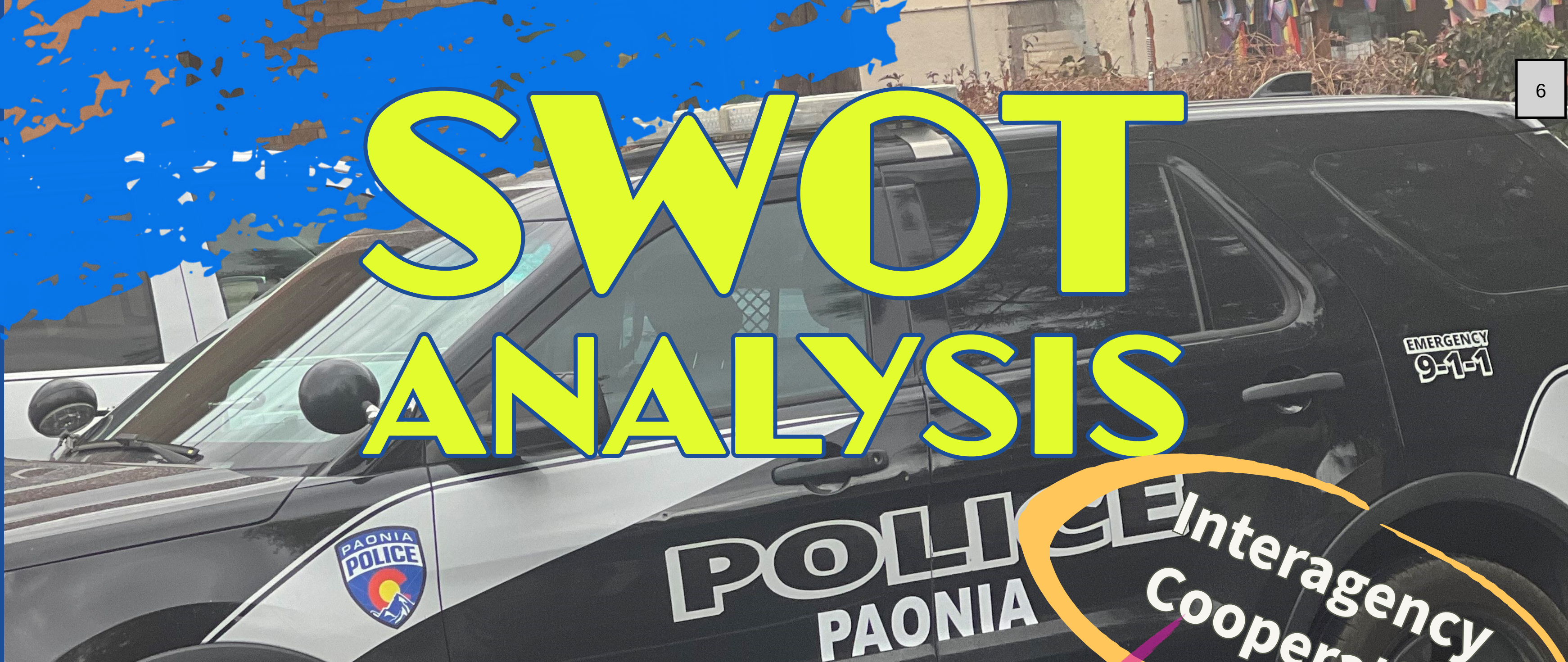
OPPORTUNITIES

- Strengthen Public/Private Partnerships
  - Western Slope Conservation Center
  - The Nature Connection
  - Delta County Public Schools
- Strengthen Relationship with North Fork Valley Pool Parks and Rec. District
- Grants
  - CDOT
  - FHWA
  - GOCO
- Continue to Build Relationship with Delta County

THREATS

- Skyrocketing cost of materials
  - Additional Cost Associated with Federal Construction and Design Standards Compliance
- Undermaintenance of Tree Canopy & DMEA Topping
- Emerald Ash Borer

SWOT ANALYSIS



Interagency Cooperation

S

- Full-Staffed / Employees
- Community Policing - Out in the Community
- Social Media Presence and Engagement
- Collaborative with Other Departments

W

- Reliance on Local Officers (Live in Paonia)
- Funding (Competitive Wages, Equipment, etc.)
- Officer Retention due to Location of Town

O

- Strenghten the Partnership with Delta County Public Schools
- Establish Reserve Officer Program for Special Events & Departmental Support.

T

- Location & Distance from other Agencies, Paonia Mutual Aid Agreements are one-sided
- Unfunded Mandates from the State

Water SWOT ANALYSIS

S — Strengths

- Ambitious, Dedicated, Knowledgeable, and Skilled Employees
- Good Water (Tasting, Clean)
- An Understanding of Necessary Improvements to the System
- Three Excellent Engineering Firms

W — Weaknesses

- Understaffed, Need to Hire additional employees at Competitive Wages
- Tight Budget and Limited Resources
- State and Federal Government Processes & Procedures
- Scale and Magnitude of Needs
- Lack of System Redundancies

O — Opportunities

- Skilled Contractors
- Supplemental Funding from Grants
- Improve Relationship and Collaborate with Consecutive Water Systems

T — Threats

- Additional Rules and Regulations from CDPHE
- Stigma Associated with Issues from Town's Historical Performance
- Spreading of Misinformation through Social Media
- Threat of Wildfires in Watershed
- Scale and Magnitude of Needs

Wastewater SWOT ANALYSIS

S — Strengths

- Ambitious, Dedicated, and Knowledgeable Employees
- Additional Capacity Available in Wastewater Plant
- Excellent Engineering Firm(s)

W — Weaknesses

- Understaffed, Need to Hire additional employees at Competitive Wages
- Lack of Funding
- Lack of Discharge Ability (Constrained by Permit)
    - Sludge Removal Necessary in 3-5 Years
- Land Constraints

O — Opportunities

- Skilled Contractors
- Supplemental Funding from Grants
- Rural Water Association/Auxiliary Organizations and NGO's
- Ditch Company Offsets
- Floodplain Near the Plant
    - (Dilution Ability)

T — Threats

- Additional Rules and Regulations from CDPHE, EPA and changes to the NPDES Permit
- River Level Fluctuations and Effects Effluent
- Inconsistent Sampling Reports from Labs

TRASH
SWOT ANALYSIS

STRENGTHS

- Dedicated Employees
  - Multiple Staff with CDL
- Proposed Changes to the Paonia Municipal Code will Strengthen the Enterprise

WEAKNESSES

- Customer Education about Rules
- Lack of Ability to Track Service Level and Appropriate Charges in the Field
- Employee Safety
- Lack of Ability to Enforce Rules
  - No Spare Truck or Redundancy
  - Route Scheduling

OPPORTUNITIES

- Establishing a Recycling Program with CDPHE Assistance
- Locate and Establish a Dedicated Place for Town-Wide Composting
- New Technology to Help Mitigate Weaknesses

THREATS

- Landfill Approaching Maximum Capacity
  - Tipping Fees Increase
- Additional Enforcement from State Agencies on What Can be Collected and Disposed of at the Landfill
- Distance to Landfill - Causes Wear on Truck

Department	Project Number	Request Title	Project Total	Historical	FY2025	FY2026	FY2027	FY2028	Future	Total
Administration		QR Creator	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00
		Doodle Poll	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00
		Office Chair	$550.00		$550.00	$0.00	$0.00	$0.00		$550.00
		Laserfiche Software	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00
		Otter a.i.	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00
		National Association of Parliamentarians Membership	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
		IIMC Dues	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
		CMCA Dues	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00
		Society of Human Resource Management (SHRM) Membership and Learning System	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
		Codification	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00
		CGFOA dues for Staff Accountant	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00
		CGFOA training for Staff Accountant	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00
		Clerk Training	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00
		Text My Gov	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00
Total Administration			**$550.00**	**$0.00**	**$550.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$550.00**
Law Enforcement		Mobile Data Terminal (Laptops) for patrol cars.	$10,000.00		$10,000.00					$10,000.00
		Security Cameras	$12,500.00		$12,500.00					$12,500.00
Total Law Enforcement			**$22,500.00**	**$0.00**	**$22,500.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$22,500.00**
Public Safety		Bulletproof vests for patrol personnel	$7,500.00			$2,500.00	$2,500.00	$2,500.00		$7,500.00
		Red Dot Sight Systems for officer carried patrol handgun	$4,500.00			$1,500.00	$1,500.00	$1,500.00		$4,500.00
Total Public Safety			**$12,000.00**	**$0.00**	**$0.00**	**$4,000.00**	**$4,000.00**	**$4,000.00**	**$0.00**	**$12,000.00**
Streets		Sidewalk Design & Repair	$100,000.00			$50,000.00		$50,000.00		$100,000.00
Total Streets			**$100,000.00**	**$0.00**	**$0.00**	**$50,000.00**	**$0.00**	**$50,000.00**	**$0.00**	**$100,000.00**
Water Fund		Critical Operating Parts for Treatment Plants (spare parts)	$60,000.00		$15,000.00	$15,000.00	$15,000.00	$15,000.00		$60,000.00
		Public notice funds	$6,000.00		$1,500.00	$1,500.00	$1,500.00	$1,500.00		$6,000.00
		ESRI addons	$6,000.00		$1,500.00	$1,500.00	$1,500.00	$1,500.00		$6,000.00
		Fleet Vehicles	$45,000.00		$45,000.00					$45,000.00
Total Water Fund			**$117,000.00**	**$0.00**	**$63,000.00**	**$18,000.00**	**$18,000.00**	**$18,000.00**	**$0.00**	**$117,000.00**
Total Departments			**$252,050.00**	**$0.00**	**$86,050.00**	**$72,000.00**	**$22,000.00**	**$72,000.00**	**$0.00**	**$252,050.00**

ACCOUNT	DESCRIPTION	ACTUAL FY-2022 BUDGET	ACTUAL FY-2023 BUDGET	ADOPTED FY-2024 BUDGET	BUDGET/ACTUAL FY-2024*	PROPOSED FY-2025 BUDGET
	General Fund					
10-31-01	PROPERTY TAXES	$ 150,293.69	$ 146,647.28	$ 195,000.00	$ 187,005.65	$ 160,000.00
10-31-02	S.O. AUTO TAXES	$ 24,169.50	$ 24,005.56	$ 21,000.00	$ 16,021.05	$ 21,000.00
10-31-03	SALES TAX - TOWN	$ 604,564.41	$ 540,122.58	$ 523,333.00	$ 445,708.13	$ 530,000.00
10-31-04	SALES TAX - COUNTY	$ 194,908.55	$ 179,604.82	$ 260,000.00	$ 124,349.00	$ 130,000.00
10-31-05	SALES TAX - STATE MARIJUANA	$ 22,947.50	$ 22,363.50	$ 52,000.00	$ 11,061.99	$ 25,000.00
10-31-06	CIGARETTE TAX	$ 1,707.18	$ 1,859.84	$ 1,500.00	$ 1,128.61	$ 1,500.00
10-31-07	FRANCHISE TAX	$ 58,447.69	$ 110,218.14	$ 45,000.00	$ 49,339.06	$ 60,000.00
10-31-08	PENALTY & INTEREST	$ 379.29	$ 378.45	$ 200.00	$ 232.21	$ 500.00
10-31-09	DELINQUENT TAX	$ 0.02	$ -	$ -	$ -	$ -
10-31-10	ABATEMENTS	$ -	$ -	$ -	$ -	$ -
10-31-11 (22-31-06)	MARIJUANA OCCUPATIONAL TAX (Transaction Fee)	$ 149,575.00	$ 97,330.00	$ 132,000.00	$ 79,460.00	$ 100,000.00
	Subgroup : TAXES	**$ 1,206,992.83**	**$ 1,122,530.17**	**$ 1,230,033.00**	**$ 914,305.70**	**$ 1,028,000.00**
	General Fund					
10-32-01	LIQUOR LICENSES	$ 4,350.00	$ 4,075.00	$ 2,750.00	$ 5,095.00	$ 4,500.00
10-32-02	MISCELLANEOUS PERMITS	$ 1,515.00	$ 13,540.00	$ 2,500.00	$ 8,990.00	$ 10,000.00
10-32-03	BUILDING PERMITS	$ 42,659.89	$ 28,670.28	$ 26,000.00	$ 29,369.34	$ 45,000.00
10-32-04	SPECIAL REVIEWS	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,550.00	$ 5,000.00
10-32-05	ZONING VERIFICATION & ADMINISTRATIVE REVIEWS	$ -	$ -	$ 1,000.00	$ 300.00	$ 500.00
10-32-06	VIN INSPECTIONS	$ 810.00	$ 1,000.00	$ 2,200.00	$ 1,070.00	$ 1,500.00
10-32-07	PRE-APPLICATION MEETINGS	$ -	$ -	$ 1,000.00	$ -	$ 1,000.00
10-32-08	SHORT-TERM RENTAL LICENSES	$ -	$ -	$ -	$ -	$ 14,000.00
10-32-09 (26-30-01)	SIDEWALK FEE	$ 30,175.54	$ 30,125.84	$ 30,000.00	$ 22,222.32	$ 30,000.00
10-32-10	MARIJUANA LICENSING FEE	$ -	$ -	$ 9,000.00	$ 4,675.00	$ 4,500.00
	Subgroup : LICENSES, PERMITS & FEES	**$ 80,510.43**	**$ 78,411.12**	**$ 75,450.00**	**$ 73,271.66**	**$ 116,000.00**
	General Fund					
10-33-01	HIGHWAY USER TAX	$ 51,559.88	$ 48,242.90	$ 56,000.00	$ 61,622.24	$ 46,950.00
10-33-02	MOTOR VEHICLE - $1.50	$ 2,597.57	$ 1,725.27	$ 1,500.00	$ 1,073.14	$ 1,500.00
10-33-03	MOTOR VEHICLE - $2.50	$ 3,787.50	$ 3,968.05	$ 3,500.00	$ 2,472.07	$ 3,500.00
10-33-07	SEVERANCE TAX	$ 4,021.41	$ 5,794.43	$ 5,500.00	$ 4,895.47	$ 5,000.00
10-33-08	MINERAL LEASING	$ 10,330.31	$ 18,654.37	$ 16,000.00	$ 8,012.82	$ 10,000.00
10-33-09 (40-38-01)	CONSERVATION TRUST FUND	$ 9,259.68	$ 3,038.75	$ 9,250.00	$ 14,084.63	$ 3,500.00
10-33-10	ROAD & BRIDGE	$ 8,126.60	$ 7,934.77	$ 10,000.00	$ 6,585.62	$ 7,500.00
	Subgroup : INTERGOVERNMENTAL REVENUES	**$ 89,682.95**	**$ 89,358.54**	**$ 101,750.00**	**$ 98,745.99**	**$ 77,950.00**
	General Fund					
10-34-01	COURT FINES	$ 351.00	$ 160.00	$ 100.00	$ 1,095.00	$ 1,000.00
10-34-02	POLICE FINES	$ 4,528.00	$ 2,471.00	$ 2,500.00	$ 7,773.50	$ 7,500.00
10-34-03	MISCELLANEOUS FINES - BONDS	$ 45.00	$ 115.00	$ 100.00	$ 135.00	$ 100.00

ACCOUNT	DESCRIPTION	ACTUAL FY-2022 BUDGET	ACTUAL FY-2023 BUDGET	ADOPTED FY-2024 BUDGET	BUDGET/ACTUAL FY-2024*	PROPOSED FY-2025 BUDGET
10-34-04	OTHER AGENCY CONTRIBUTIONS - PD (BTB COUNTY)	$ 264,470.43	$ 244,193.18	$ -	$ 164,754.68	$ 200,000.00
10-34-05	DOG TAGS	$ 185.00	$ 250.00	$ 100.00	$ 170.00	$ 400.00
10-34-06	CODE ENFORCEMENT VIOLATIONS	$ -	$ -	$ 2,500.00	$ -	$ 2,500.00
10-34-10	LAW ENFORCEMENT COST ALLOCATION	$ -	$ -	$ -	$ -	$ -
10-34-50	PD GRANT	$ 1,509.25	$ 3,105.18	$ 4,000.00	$ -	$ -
	Subgroup : FINES AND FORFEITURES	**$ 271,088.68**	**$ 250,294.36**	**$ 9,300.00**	**$ 173,928.18**	**$ 211,500.00**
	General Fund					
10-35-01	RENTS & ROYALTIES	$ 10,385.50	$ 5,555.26	$ 3,600.00	$ 24,141.02	$ 8,500.00
10-35-02	MOTOR FUEL TAX REFUNDS	$ 883.00	$ -	$ -	$ -	$ -
10-35-04	INTEREST INCOME	$ 25,590.96	$ 165,337.18	$ 115,000.00	$ 170,013.44	$ 145,000.00
10-35-05	LATE CHARGES	$ 5,349.92	$ 7,880.00	$ -	$ 5,970.84	$ 5,000.00
10-35-06	OTHER INCOME	$ 783.13	$ 518.32	$ 100.00	$ 16,488.79	$ 1,000.00
10-35-07	INSURANCE PROCEEDS	$ -	$ -	$ -	$ -	$ -
10-35-09	PARK DONATIONS	$ 25,200.00	$ -	$ -	$ -	$ -
10-35-10	OTHER AGENCY CONTRIBUTIONS	$ -	$ -	$ -	$ -	$ -
10-35-13	BRIDGE RESERVE	$ 40,000.00	$ -	$ -	$ -	$ -
10-35-15	REFUND OF EXPENDITURES	$ 20,349.53	$ 62,237.95	$ 1,000.00	$ 17,206.10	$ 1,000.00
10-35-16	RESTITUTION	$ 4,711.78	$ 4,775.14	$ 5,200.00	$ 4,276.81	$ 5,200.00
10-35-18	SALES OF ASSETS	$ 19,851.32	$ -	$ -	$ -	$ 32,000.00
10-35-20	GRANT REVENUE	$ 46,087.81	$ 52,612.50	$ 1,035,592.00	$ 64,199.11	$ 1,260,592.00
	Subgroup : MISCELLANEOUS REVENUES	**$ 199,192.95**	**$ 298,916.35**	**$ 1,160,492.00**	**$ 302,296.11**	**$ 1,458,292.00**
	General Fund					
10-39-99	TRANSFER REVENUE	$ -	$ -	$ 386,826.00	$ -	$ 2,022,258.00
	Subgroup : TRANSFERS	**$ -**	**$ -**	**$ 386,826.00**	**$ -**	**$ 2,022,258.00**
	General Fund					
	TOTAL GENERAL FUND REVENUES	**$ 1,847,467.84**	**$ 1,839,510.54**	**$ 2,963,851.00**	**$ 1,562,547.64**	**$ 4,914,000.00**
	General Fund					
	NET SURPLUS (DEFICIT) - General Fund	**$ 652,588.83**	**$ (122,303.83)**	**$ (183,075.00)**	**$ 99,146.57**	**$ 500.00**

* As of 10.31.2024

ACCOUNT	DESCRIPTION	ACTUAL FY-2022 BUDGET	ACTUAL FY-2023 BUDGET	ADOPTED FY-2024 BUDGET	BUDGET/ACTUAL FY-2024 BUDGET	PROPOSED FY-2025 BUDGET
ADMINISTRATION	**PERSONNEL SERVICES**					
10-41-01	MAYOR & TRUSTEES	$ 9,450.00	$ 3,821.94	$ 9,600.00	$ 8,344.00	$ 2,400.00
10-41-02	TOWN ADMINISTRATOR/CONTRACT LABOR	$ 18,720.00	$ 153,114.33	$ 44,500.00	$ 37,083.42	$ 39,000.00
10-41-03	SALARIES & WAGES	$ 54,972.01	$ 84,175.47	$ 65,500.00	$ 54,955.62	$ 110,000.00
10-41-04	EMPLOYER FICA	$ 3,896.23	$ 5,273.88	$ 7,400.00	$ 6,196.74	$ 6,975.00
10-41-05	EMPLOYER MEDICARE	$ 911.30	$ 1,233.33	$ 1,750.00	$ 1,426.94	$ 1,650.00
10-41-06	UNEMPLOYMENT TAX	$ 109.16	$ 152.18	$ 900.00	$ 196.83	$ 350.00
10-41-07	INSURANCE BENEFITS	$ 9,351.13	$ 15,106.27	$ 15,750.00	$ 20,682.53	$ 23,000.00
10-41-08	RETIREMENT BENEFITS	$ 2,438.49	$ 1,995.95	$ 5,200.00	$ 3,762.83	$ 5,300.00
10-41-09	LIFE/DISABILITY INSURANCE	$ -	$ -	$ 500.00	$ -	$ 500.00
10-41-10	WORKMEN'S COMPENSATION	$ 137.00	$ -	$ 1,200.00	$ 697.62	$ 1,500.00
10-41-13	OVERTIME	$ -	$ -	$ 982.00	$ 1,201.39	$ 2,500.00
	Subgroup : Personnel Services	**$ 99,985.32**	**$ 264,873.35**	**$ 153,282.00**	**$ 134,547.92**	**$ 193,175.00**
ADMINISTRATION	**OPERATING**					
10-41-15	OFFICE SUPPLIES	$ 5,805.66	$ 10,542.87	$ 2,000.00	$ 2,342.75	$ 2,000.00
10-41-16	OPERATING SUPPLIES	$ 1,638.51	$ 6,322.12	$ 6,000.00	$ 2,888.32	$ 3,500.00
10-41-17	POSTAGE	$ 516.78	$ 5,785.68	$ 500.00	$ 5,274.06	$ 500.00
10-41-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES	$ 65,898.01	$ 77,378.25	$ 105,000.00	$ 56,133.40	$ 65,000.00
10-41-21	AUDIT & BUDGET EXPENSE	$ 4,000.00	$ -	$ 5,000.00	$ 6,708.34	$ 5,500.00
10-41-22	REPAIRS & MAINTENANCE	$ -	$ 1,834.54	$ 5,000.00	$ 305.84	$ 1,500.00
10-41-23	VEHICLE EXPENSE	$ -	$ -	$ -	$ -	$ 2,000.00
10-41-25	TOWN HALL EXPENSE	$ 16,473.69	$ 17,839.90	$ 12,000.00	$ 4,639.51	$ 6,000.00
10-41-26	TRAVEL, MEETINGS, & TRAININGS	$ 432.20	$ 11,828.59	$ 10,200.00	$ 7,141.50	$ 10,000.00
10-41-27	INSURANCE & BONDS	$ 3,073.67	$ 4,427.09	$ 10,000.00	$ 7,525.70	$ 10,000.00
10-41-28	UTILITIES	$ 5,532.95	$ 6,324.17	$ 5,200.00	$ 2,181.49	$ 5,000.00
10-41-29	TELEPHONE & INTERNET	$ 2,667.26	$ 1,243.12	$ 1,800.00	$ 598.64	$ 2,500.00
10-41-30	PUBLISHING ADS	$ 7,989.75	$ 8,917.57	$ 6,500.00	$ 2,030.95	$ 2,000.00
10-41-31	DUES & SUBSCRIPTIONS	$ 10,923.75	$ 25,888.85	$ 24,000.00	$ 33,673.87	$ 35,000.00
10-41-33	DATA PROCESSING	$ 15,080.27	$ 6,981.44	$ 8,000.00	$ 432.11	$ 4,500.00
10-41-40	MISCELLANEOUS	$ 2,305.23	$ 6,133.09	$ 5,500.00	$ 23,415.50	$ 2,000.00
10-41-43	CULTURAL EVENTS	$ -	$ -	$ -	$ -	$ 3,000.00
10-41-44	HUMAN SERVICES	$ 3,336.99	$ 3,441.93	$ 4,500.00	$ 3,018.05	$ 5,000.00
10-41-45	BUILDING INSPECTOR	$ -	$ -	$ -	$ -	$ -
	Subgroup : Operating Expenditures	**$ 145,674.72**	**$ 194,889.21**	**$ 211,200.00**	**$ 158,310.03**	**$ 165,000.00**
ADMINISTRATION	**CAPITAL OUTLAY & TRANSFERS**					
10-41-73	BUILDING IMPROVEMENTS	$ -	$ -	$ 10,000.00	$ 1,142.19	$ 7,500.00
10-41-74	MACHINERY & EQUIPMENT	$ -	$ -	$ 1,500.00	$ 3,158.25	$ 15,500.00
10-41-75	GRANT PROJECTS	$ 3,600.00	$ 85,692.60	$ 50,000.00	$ 44,654.61	$ -
10-41-90	TREASURER'S FEE	$ 3,161.45	$ 3,082.96	$ -	$ 6,833.45	$ 7,000.00
10-41-99	TRANSFERS	$ -	$ -	$ -	$ -	$ -
	Subgroup : CAPITAL OUTLAY	**$ 6,761.45**	**$ 88,775.56**	**$ 61,500.00**	**$ 55,788.50**	**$ 30,000.00**
	TOTAL	**$ 252,421.49**	**$ 548,538.12**	**$ 425,982.00**	**$ 348,646.45**	**$ 388,175.00**

ACCOUNT	DESCRIPTION	ACTUAL FY-2022 BUDGET	ACTUAL FY-2023 BUDGET	ADOPTED FY-2024 BUDGET	BUDGET/ACTUAL FY-2024	PROPOSED FY-2025 BUDGET
LAW ENFORCEMENT	**PERSONNEL SERVICES**					
10-42-02	CONTRACT LABOR (JUDGE)	$ 6,300.00	$ 8,160.00	$ 6,600.00	$ 5,270.00	$ 6,600.00
10-42-03	SALARIES & WAGES	$ 273,282.50	$ 425,548.60	$ 422,500.00	$ 365,184.39	$ 470,000.00
10-42-04	EMPLOYER FICA	$ 3,891.68	$ 5,314.63	$ 29,100.00	$ 2,981.47	$ 32,000.00
10-42-05	EMPLOYER MEDICARE	$ 3,873.15	$ 6,047.55	$ 6,800.00	$ 5,422.08	$ 7,500.00
10-42-06	UNEMPLOYMENT TAX	$ 559.64	$ 880.01	$ 4,000.00	$ 747.85	$ 1,200.00
10-42-07	INSURANCE BENEFITS	$ 41,924.04	$ 53,715.89	$ 65,500.00	$ 52,388.63	$ 72,000.00
10-42-08	RETIREMENT BENEFITS	$ 4,481.49	$ 8,963.07	$ 11,000.00	$ 7,785.93	$ 12,000.00
10-42-09	LIFE/DISABILITY INSURANCE	$ -	$ -	$ 1,180.00	$ -	$ 1,200.00
10-42-10	WORKMEN'S COMPENSATION	$ 8,551.00	$ 10,010.00	$ 13,000.00	$ 7,596.01	$ 14,400.00
10-42-11	FPPA PENSION	$ 17,479.49	$ 32,996.18	$ 40,000.00	$ 31,964.96	$ 44,000.00
10-42-12	FPPA D&D	$ 6,203.83	$ 9,406.78	$ 10,000.00	$ 9,290.55	$ 8,500.00
10-42-13	OVERTIME	$ -	$ (164.31)	$ 40,800.00	$ 10,266.72	$ 15,600.00
	Subgroup : Personnel Services	**$ 366,546.82**	**$ 560,878.40**	**$ 650,480.00**	**$ 498,898.59**	**$ 685,000.00**
LAW ENFORCEMENT	**OPERATING**					
10-42-15	OFFICE SUPPLIES	$ 1,768.99	$ 1,480.51	$ 750.00	$ 372.12	$ 500.00
10-42-16	OPERATING SUPPLIES	$ 10,941.22	$ 23,436.61	$ 20,000.00	$ 3,755.28	$ 7,500.00
10-42-17	POSTAGE	$ 188.69	$ -	$ 500.00	$ 55.53	$ 500.00
10-42-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES	$ 2,017.70	$ 2,648.35	$ 5,000.00	$ 7,139.75	$ 5,500.00
10-42-22	REPAIRS & MAINTENANCE	$ 834.01	$ 630.29	$ 1,500.00	$ 103.51	$ 1,500.00
10-42-23	VEHICLE EXPENSE	$ 56,630.70	$ 18,481.34	$ 23,500.00	$ 19,153.58	$ 23,500.00
10-42-26	TRAVEL, MEETINGS, & TRAININGS	$ 11,218.23	$ 8,583.75	$ 7,500.00	$ 1,941.50	$ 5,000.00
10-42-27	INSURANCE & BONDS	$ 25,108.19	$ 27,701.61	$ 55,500.00	$ 41,382.33	$ 56,000.00
10-42-28	UTILITIES	$ 2,177.60	$ 1,819.06	$ 2,500.00	$ 1,493.57	$ 2,500.00
10-42-29	TELEPHONE & INTERNET	$ 5,427.22	$ 2,663.87	$ 1,200.00	$ 1,386.31	$ 3,500.00
10-42-30	PUBLISHING ADS	$ 677.35	$ -	$ -	$ -	$ -
10-42-31	DUES & SUBSCRIPTIONS	$ 17,898.44	$ 1,071.86	$ 1,200.00	$ 1,516.73	$ 7,000.00
10-42-33	DATA PROCESSING	$ 28,396.30	$ 15,624.24	$ 1,500.00	$ 549.80	$ 1,000.00
10-42-42	CONTRACT SERVICES	$ 7,040.80	$ 10,217.41	$ 13,500.00	$ 6,918.32	$ 8,000.00
10-42-44	HUMAN SERVICES	$ 1,621.67	$ 1,339.45	$ 1,500.00	$ 590.70	$ 2,000.00
	Subgroup : Operating Expenditures	**$ 171,947.11**	**$ 115,698.35**	**$ 135,650.00**	**$ 86,359.03**	**$ 124,000.00**
LAW ENFORCEMENT	**CAPITAL OUTLAY & TRANSFERS**					
10-42-73	BUILDING IMPROVEMENTS	$ -	$ -	$ -	$ 2,032.35	$ -
10-42-74	MACHINERY & EQUIPMENT	$ -	$ -	$ 39,000.00	$ 46,163.40	$ 23,000.00
	Subgroup : CAPITAL OUTLAY	**$ -**	**$ -**	**$ 39,000.00**	**$ 48,195.75**	**$ 23,000.00**
	TOTAL	**$ 538,493.93**	**$ 676,576.75**	**$ 825,130.00**	**$ 633,453.37**	**$ 832,000.00**

DESCRIPTION	ACTUAL FY-2022 BUDGET	ACTUAL FY-2023 BUDGET	ADOPTED FY-2024 BUDGET	BUDGET/ACTUAL FY-2024	PROPOSED BUDGET FY-2025
PERSONNEL SERVICES					
MAYOR & TRUSTEES	$ -	$ -	$ -	$ -	$ -
CONTRACT LABOR	$ 52,940.00	$ 34,030.00	$ 52,000.00	$ 5,437.50	$ -
SALARIES & WAGES	$ 2,506.47	$ 3,091.67	$ -	$ -	$ -
EMPLOYER FICA	$ 139.14	$ 170.03	$ -	$ -	$ -
EMPLOYER MEDICARE	$ 32.62	$ 39.79	$ -	$ -	$ -
UNEMPLOYMENT TAX	$ 4.79	$ 5.05	$ -	$ -	$ -
INSURANCE BENEFITS	$ 457.73	$ 1,181.58	$ -	$ -	$ -
RETIREMENT BENEFITS	$ 104.68	$ 100.17	$ -	$ -	$ -
LIFE/DISABILITY INSURANCE	$ -	$ -	$ -	$ -	$ -
WORKMEN'S COMPENSATION	$ 23.00	$ 25.00	$ -	$ -	$ -
OVERTIME	$ -	$ -	$ -	$ -	$ -
Subgroup : Personnel Services	**$ 56,208.43**	**$ 38,643.29**	**$ 52,000.00**	**$ 5,437.50**	**$ -**
OPERATING					
OFFICE SUPPLIES	$ 90.00	$ -	$ -	$ -	$ -
OPERATING SUPPLIES	$ -	$ 762.50	$ 1,000.00	$ -	$ -
POSTAGE	$ 18.29	$ 1.20	$ 500.00	$ -	$ -
LEGAL, ENGINEERING & PROFESSIONAL SERVICES	$ 6,155.17	$ 63.90	$ 5,500.00	$ 28,871.00	$ 45,000.00
REPAIRS & MAINTENANCE	$ -	$ -	$ 500.00	$ -	$ -
VEHICLE EXPENSE	$ -	$ 1,375.51	$ -	$ -	$ -
TRAVEL & MEETINGS	$ -	$ -	$ -	$ -	$ -
INSURANCE & BONDS	$ 872.61	$ 1,010.12	$ 1,000.00	$ 745.62	$ -
UTILITIES	$ -	$ 966.19	$ 1,500.00	$ 239.85	$ -
TELEPHONE & INTERNET	$ -	$ -	$ 1,100.00	$ -	$ -
PUBLISHING ADS	$ 229.34	$ -	$ -	$ -	$ -
DUES & SUBSCRIPTIONS	$ 742.85	$ 145.00	$ 500.00	$ 290.00	$ -
DATA PROCESSING	$ -	$ 136.10	$ -	$ 827.40	$ -
MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -
CULTURAL EVENTS	$ -	$ -	$ -	$ -	$ -
HUMAN SERVICES	$ -	$ -	$ -	$ -	$ -
Subgroup : Operating Expenditures	**$ 8,108.26**	**$ 4,460.52**	**$ 11,600.00**	**$ 30,973.87**	**$ 45,000.00**
CAPITAL OUTLAY & TRANSFERS					
BUILDING IMPROVEMENTS	$ -	$ -	$ -	$ 54.20	$ -
MACHINERY & EQUIPMENT	$ -	$ -	$ -	$ -	$ -
Subgroup : CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ 54.20**	**$ -**
TOTAL	**$ 64,316.69**	**$ 43,103.81**	**$ 63,600.00**	**$ 36,465.57**	**$ 45,000.00**

ACCOUNT	DESCRIPTION	ACTUAL FY-2022 BUDGET	ACTUAL FY-2023 BUDGET	ADOPTED FY-2024 BUDGET	BUDGET/ACTUAL FY-2024 BUDGET	PROPOSED FY-2025 BUDGET
STREETS	**PERSONNEL SERVICES**					
10-45-02	CONTRACT LABOR	$ -	$ -	$ -	$ 700.00	$ -
10-45-03	SALARIES & WAGES	$ 110,909.32	$ 105,389.89	$ 133,000.00	$ 90,871.39	$ 115,000.00
10-45-04	EMPLOYER FICA	$ 6,761.89	$ 6,402.00	$ 8,500.00	$ 5,688.36	$ 7,300.00
10-45-05	EMPLOYER MEDICARE	$ 1,581.28	$ 1,497.11	$ 2,000.00	$ 1,330.35	$ 1,700.00
10-45-06	UNEMPLOYMENT TAX	$ 221.81	$ 196.88	$ 1,100.00	$ 183.50	$ 500.00
10-45-07	INSURANCE BENEFITS	$ 9,495.48	$ 13,229.99	$ 22,000.00	$ 16,837.71	$ 17,500.00
10-45-08	RETIREMENT BENEFITS	$ 3,273.01	$ 3,601.02	$ 7,000.00	$ 4,165.55	$ 6,500.00
10-45-09	LIFE/DISABILITY INSURANCE	$ -	$ -	$ 450.00	$ -	$ 500.00
10-45-10	WORKMEN'S COMPENSATION	$ 4,542.00	$ 3,714.00	$ 6,700.00	$ 4,042.27	$ 6,000.00
10-45-13	OVERTIME	$ -	$ -	$ 4,500.00	$ 2,365.32	$ 5,000.00
	Subgroup : Personnel Services	**$ 136,784.79**	**$ 134,030.89**	**$ 185,250.00**	**$ 126,184.45**	**$ 160,000.00**
STREETS	**OPERATING**					
10-45-15	OFFICE SUPPLIES	$ 160.37	$ 249.24	$ -	$ 8.79	$ -
10-45-16	OPERATING SUPPLIES	$ 1,645.92	$ 17,489.55	$ 1,500.00	$ 1,580.92	$ -
10-45-17	POSTAGE	$ 110.10	$ -	$ -	$ -	$ -
10-45-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES	$ 1,008.30	$ 59,154.47	$ 102,000.00	$ 3,138.75	$ 20,000.00
10-45-21	AUDIT & BUDGET EXPENSE	$ -	$ -	$ 1,500.00	$ 2,208.33	$ -
10-45-22	REPAIRS & MAINTENANCE	$ 15,727.69	$ 38,156.72	$ 25,000.00	$ 15,277.10	$ 15,000.00
10-45-23	VEHICLE EXPENSE	$ 11,172.07	$ 10,305.61	$ 12,500.00	$ 3,652.91	$ 5,500.00
10-45-24	RENTALS	$ -	$ -	$ 1,500.00	$ -	$ -
10-45-25	SHOP EXPENSE	$ 4,187.93	$ 3,988.09	$ 1,500.00	$ 2,776.41	$ 1,000.00
10-45-26	TRAVEL, MEETINGS & TRAININGS	$ 956.67	$ -	$ 1,500.00	$ 855.77	$ 1,500.00
10-45-27	INSURANCE & BONDS	$ 3,761.66	$ 4,006.50	$ 3,700.00	$ 2,758.83	$ 3,800.00
10-45-28	UTILITIES	$ 10,533.41	$ 11,522.24	$ 13,000.00	$ 6,887.70	$ 15,000.00
10-45-29	TELEPHONE & INTERNET	$ 554.08	$ 283.84	$ 1,100.00	$ 511.64	$ 1,500.00
10-45-30	PUBLISHING ADS	$ 38.85	$ -	$ -	$ 157.25	$ 500.00
10-45-31	DUES & SUBSCRIPTIONS	$ -	$ 784.42	$ 1,000.00	$ 2,592.75	$ 3,500.00
10-45-32	FEES & PERMITS	$ -	$ 122.00	$ -	$ -	$ -
10-45-33	DATA PROCESSING	$ -	$ -	$ 1,250.00	$ 136.10	$ 1,250.00
10-45-40	MISCELLANEOUS	$ -	$ 1,763.66	$ 2,500.00	$ 84.27	$ 1,000.00
10-45-42	SNOW REMOVAL	$ 15,231.15	$ 12,734.57	$ 15,000.00	$ 3,538.58	$ 15,000.00
10-45-43	CULTURAL EVENTS	$ -	$ -	$ -	$ -	$ -
10-45-44	HUMAN SERVICES	$ -	$ -	$ -	$ -	$ -
10-45-45	BUILDING INSPECTOR	$ -	$ -	$ -	$ -	$ -
	Subgroup : Operating Expenditures	**$ 65,088.20**	**$ 160,560.91**	**$ 184,550.00**	**$ 46,166.10**	**$ 84,550.00**
STREETS	**CAPITAL OUTLAY & TRANSFERS**					
10-45-70	CAPITAL OUTLAY	$ -	$ -	$ 1,117,680.00	$ 5,188.51	$ -
10-45-72	5TH STREET REALIGNMENT	$ -	$ -	$ -	$ 82,818.06	$ 2,827,675.00
10-45-73	BUILDING IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -
10-45-74	MACHINERY & EQUIPMENT	$ -	$ -	$ 82,500.00	$ 19,326.43	$ 25,000.00
10-45-75	GRANT PROJECTS	$ -	$ -	$ -	$ -	$ 325,000.00
10-45-90	TREASURER'S FEE	$ -	$ -	$ -	$ -	$ -
10-45-99	TRANSFERS	$ -	$ 192,000.00	$ -	$ -	$ -
	Subgroup : CAPITAL OUTLAY	**$ -**	**$ 192,000.00**	**$ 1,200,180.00**	**$ 107,333.00**	**$ 3,177,675.00**
	TOTAL	**$ 201,872.99**	**$ 486,591.80**	**$ 1,569,980.00**	**$ 279,683.55**	**$ 3,422,225.00**

ACCOUNT	DESCRIPTION	ACTUAL FY-2022 BUDGET	ACTUAL FY-2023 BUDGET	ADOPTED FY-2024 BUDGET	BUDGET/ACTUAL FY-2024 BUDGET	PROPOSED FY-2025 BUDGET
PARKS	**PERSONNEL SERVICES**					
10-46-02	CONTRACT LABOR	$ 100.00	$ 10,748.91	$ 3,600.00	$ 1,000.00	$ -
10-46-03	SALARIES & WAGES	$ 61,727.39	$ 65,259.03	$ 108,500.00	$ 73,142.58	$ 88,500.00
10-46-04	EMPLOYER FICA	$ 3,755.29	$ 3,959.44	$ 7,000.00	$ 4,568.92	$ 5,800.00
10-46-05	EMPLOYER MEDICARE	$ 878.26	$ 925.95	$ 1,650.00	$ 1,068.53	$ 1,500.00
10-46-06	UNEMPLOYMENT TAX	$ 123.61	$ 120.78	$ 950.00	$ 147.39	$ 300.00
10-46-07	INSURANCE BENEFITS	$ 6,438.32	$ 7,930.12	$ 18,500.00	$ 15,556.25	$ 16,500.00
10-46-08	RETIREMENT BENEFITS	$ 2,029.19	$ 2,386.21	$ 5,750.00	$ 3,357.50	$ 5,000.00
10-46-09	LIFE/DISABILITY INSURANCE	$ -	$ -	$ 350.00	$ -	$ 500.00
10-46-10	WORKMEN'S COMPENSATION	$ 2,376.00	$ 1,594.00	$ 3,750.00	$ 2,151.17	$ 3,500.00
10-46-13	OVERTIME	$ -	$ -	$ 4,500.00	$ 2,404.75	$ 3,400.00
	Subgroup : Personnel Services	**$ 77,428.06**	**$ 92,924.44**	**$ 154,550.00**	**$ 103,397.09**	**$ 125,000.00**
PARKS	**OPERATING**					
10-46-15	OFFICE SUPPLIES	$ 105.17	$ 153.55	$ 100.00	$ 7.98	$ -
10-46-16	OPERATING SUPPLIES	$ 6,231.18	$ 5,284.81	$ 4,500.00	$ 3,277.39	$ 4,500.00
10-46-17	POSTAGE	$ 86.70	$ -	$ -	$ 61.53	$ 100.00
10-46-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES	$ 85.20	$ -	$ 1,000.00	$ 867.00	$ 1,000.00
10-46-21	AUDIT & BUDGET EXPENSE	$ -	$ -	$ 1,000.00	$ 2,208.33	$ 2,500.00
10-46-22	REPAIRS & MAINTENANCE	$ 4,859.83	$ 42,676.66	$ 28,000.00	$ 10,381.07	$ 15,000.00
10-46-23	VEHICLE EXPENSE	$ 3,989.68	$ 5,499.77	$ 4,500.00	$ 3,542.54	$ 4,500.00
10-46-24	RENTALS	$ 1,089.34	$ 3,181.00	$ 1,750.00	$ 3,147.00	$ 3,000.00
10-46-25	SHOP EXPENSE	$ 953.03	$ 1,204.76	$ 750.00	$ 1,215.82	$ 1,000.00
10-46-26	TRAVEL, MEETINGS & TRAININGS	$ -	$ -	$ 500.00	$ 112.59	$ 500.00
10-46-27	INSURANCE & BONDS	$ 6,108.17	$ 5,812.39	$ 6,250.00	$ 4,868.49	$ 6,500.00
10-46-28	UTILITIES	$ 8,794.66	$ 7,926.66	$ 6,500.00	$ 6,094.76	$ 7,500.00
10-46-29	TELEPHONE & INTERNET	$ 501.63	$ 283.83	$ 750.00	$ 289.96	$ 500.00
10-46-30	PUBLISHING ADS	$ 38.85	$ -	$ -	$ -	$ -
10-46-31	DUES & SUBSCRIPTIONS	$ -	$ -	$ -	$ 2,152.60	$ 3,000.00
10-46-32	FEES & PERMITS	$ 748.45	$ 773.45	$ 750.00	$ -	$ -
10-46-33	DATA PROCESSING	$ -	$ -	$ -	$ -	$ -
10-46-40	MISCELLANEOUS	$ 1,017.50	$ 249.87	$ 3,000.00	$ 1,300.00	$ 1,500.00
10-46-42	CONTRACT SERVICES	$ 2,505.49	$ 3,282.70	$ 3,500.00	$ 6,775.48	$ 7,500.00
10-46-43	CULTURAL EVENTS	$ -	$ -	$ -	$ -	$ -
10-46-44	HUMAN SERVICES	$ -	$ -	$ -	$ -	$ -
10-46-45	BUILDING INSPECTOR	$ -	$ -	$ -	$ -	$ -
	Subgroup : Operating Expenditures	**$ 37,114.88**	**$ 76,329.45**	**$ 62,850.00**	**$ 46,302.54**	**$ 58,600.00**
PARKS	**CAPITAL OUTLAY & TRANSFERS**					
10-46-70	CAPITAL OUTLAY	$ -	$ 37,750.00	$ -	$ 11,166.00	$ 15,000.00
10-46-73	BUILDING IMPROVEMENTS	$ -	$ -	$ 42,334.00	$ 227.23	$ -
10-46-74	MACHINERY & EQUIPMENT	$ -	$ -	$ -	$ 4,059.27	$ 25,000.00
10-46-75	GRANT PROJECTS	$ 23,230.97	$ -	$ 2,500.00	$ -	$ 2,500.00
10-46-90	TREASURER'S FEE	$ -	$ -	$ -	$ -	$ -
10-46-99	TRANSFERS	$ -	$ -	$ -	$ -	$ -
	Subgroup : CAPITAL OUTLAY	**$ 23,230.97**	**$ 37,750.00**	**$ 44,834.00**	**$ 15,452.50**	**$ 42,500.00**
	TOTAL	**$ 137,773.91**	**$ 207,003.89**	**$ 262,234.00**	**$ 165,152.13**	**$ 226,100.00**

ACCOUNT	DESCRIPTION	ACTUAL FY-2022 BUDGET	ACTUAL FY-2023 BUDGET	ADOPTED FY-2024 BUDGET	BUDGET/ACTUAL FY-2024 BUDGET	PROPOSED FY-2025 BUDGET
WATER						
	** Revenue is dependent upon utility rate increases*					
	WATER UTILITY REVENUE					
60-36-01*	WATER CHARGES	$ 803,049.94	$ 838,424.71	$ 895,000.00	$ 741,723.95	$ 900,000.00
60-36-02*	WATER CHARGES - USAGE	$ 212,266.21	$ 346,235.08	$ 700,000.00	$ 267,079.81	$ 380,000.00
60-36-03	SALES & SERVICES	$ 2,386.52	$ 725.00	$ 500.00	$ (3,772.51)	$ 500.00
60-36-04	STANDBY TAP FEES	$ 58,942.80	$ 61,305.42	$ 62,000.00	$ 47,226.48	$ 55,000.00
60-36-05	BULK WATER	$ 7,208.00	$ 15,710.15	$ 2,500.00	$ 13,062.00	$ 15,000.00
60-36-06	RECONNECT FEES & PENALTIES	$ -	$ -	$ 1,500.00	$ -	$ -
60-36-07	WATER TAPS	$ -	$ 100.00	$ -	$ 12,975.00	$ -
60-36-08	TAPS FEES ASSIGNED FOR STORAGE	$ -	$ -	$ -	$ -	$ -
60-36-09	START/STOP SERVICE FEES	$ 4,500.00	$ 7,125.00	$ 6,500.00	$ 5,265.14	$ 5,500.00
60-36-10	INTEREST	$ -	$ -	$ -	$ -	$ 12,500.00
60-36-12	RENTS	$ 1,000.00	$ -	$ -	$ 500.00	$ 1,000.00
60-36-13	MISCELLANEOUS REVENUE	$ -	$ 41.98	$ -	$ 370.38	$ 500.00
60-36-15	SALE/DISPOSAL OF ASSETS	$ 11,215.12	$ -	$ -	$ -	$ 2,500.00
60-36-20	PASS THROUGH FUNDS	$ -	$ -	$ -	$ -	$ -
60-36-21	DOLA PASS THROUGH REVENUE	$ -	$ -	$ -	$ -	$ -
60-36-22	WPA PASS THROUGH REVENUE	$ -	$ -	$ -	$ -	$ -
60-36-23	DWRF GRANT (PRINCIPAL LOAN FORGIVENESS)	$ -	$ -	$ -	$ -	$ -
60-36-24	DOLA URS PASS THROUGH REVENUE	$ -	$ -	$ -	$ -	$ -
60-36-25	LOAN FUNDS	$ -	$ -	$ 7,200,000.00	$ -	$ 5,000,000.00
60-36-28	WATERSMART GRANT REVENUE	$ -	$ -	$ -	$ -	$ 250,000.00
60-36-30	GRANT FUNDS	$ 184,616.39	$ -	$ 1,137,973.00	$ 12,500.00	$ 1,002,500.00
60-36-31	CAPITAL CONTRIBUTIONS	$ -	$ -	$ 352,500.00	$ -	$ -
	Subgroup : Total Revenue[1]	**$ 1,285,184.98**	**$ 1,269,667.34**	**$ 10,358,473.00**	**$ 1,096,930.25**	**$ 7,625,000.00**
WATER	***[1] Budget Revenues differ from 20-year cashflow analysis, budget is in whole numbers, cashflow is to the penny***					
WATER						
	WATER UTILITY PERSONNEL SERVICES					
60-50-02	TRUSTEE/ADMIN SALARIES	$ -	$ -	$ 40,750.00	$ 30,067.40	$ 40,750.00
60-50-03	SALARIES & WAGES	$ 149,789.99	$ 284,117.89	$ 236,500.00	$ 167,153.93	$ 250,000.00
60-50-04	EMPLOYER FICA	$ 8,528.16	$ 17,581.11	$ 20,000.00	$ 12,402.10	$ 20,000.00
60-50-05	EMPLOYER MEDICARE	$ 1,994.46	$ 4,111.73	$ 5,000.00	$ 2,878.18	$ 5,000.00
60-50-06	UNEMPLOYMENT TAX	$ 285.34	$ 520.62	$ 2,500.00	$ 396.98	$ 1,250.00
60-50-07	INSURANCE BENEFITS	$ 26,333.53	$ 38,221.23	$ 52,500.00	$ 35,290.92	$ 51,000.00
60-50-08	RETIREMENT BENEFITS	$ 5,497.00	$ 10,033.64	$ 15,000.00	$ 8,542.64	$ 15,000.00
60-50-09	LIFE/DISABILITY INSURANCE	$ -	$ -	$ 1,000.00	$ -	$ 1,500.00
60-50-10	WORKMEN'S COMPENSATION	$ 3,776.00	$ 6,061.00	$ 5,500.00	$ 3,216.67	$ 5,500.00
60-50-13	OVERTIME	$ -	$ -	$ 17,500.00	$ 6,164.04	$ 16,000.00
	Subgroup : Personnel Services	**$ 196,204.48**	**$ 360,647.22**	**$ 396,250.00**	**$ 266,112.86**	**$ 406,000.00**
WATER						
	WATER UTILITY OPERATING EXPENSES					
60-50-14	CHEMICALS	$ -	$ -	$ -	$ -	$ 25,000.00
60-50-15	OFFICE SUPPLIES	$ 917.19	$ 798.01	$ 2,000.00	$ 1,688.11	$ 2,500.00
60-50-16	OPERATING SUPPLIES	$ 39,213.34	$ 35,580.62	$ 28,000.00	$ 14,318.65	$ 20,000.00
60-50-17	POSTAGE	$ 5,469.35	$ 3,091.14	$ 4,000.00	$ 2,229.30	$ 4,000.00
60-50-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES	$ 27,235.56	$ 93,389.29	$ 525,000.00	$ 342,874.26	$ 375,000.00
60-50-21	AUDIT & BUDGET EXPENSE	$ 12,500.00	$ -	$ 7,700.00	$ 13,375.00	$ 15,000.00
60-50-22	REPAIRS & MAINTENANCE	$ 166,853.99	$ 104,860.30	$ 75,000.00	$ 32,779.46	$ 50,000.00
60-50-23	VEHICLE EXPENSE	$ 5,988.53	$ 6,932.39	$ 6,000.00	$ 3,946.47	$ 5,500.00
60-50-24	RENTALS	$ 360.00	$ 1,113.75	$ 2,500.00	$ 1,095.75	$ 1,500.00
60-50-25	SHOP EXPENSE	$ 5,863.40	$ 8,432.43	$ 7,300.00	$ 4,683.62	$ 6,500.00

60-50-26	TRAVEL, MEETINGS & TRAININGS	$ 1,034.66	$ 1,216.37	$ 3,500.00	$ 1,819.87	$ 3,000.00
60-50-27	INSURANCE & BONDS	$ 26,405.31	$ 29,789.15	$ 17,000.00	$ 12,675.66	$ 17,000.00
60-50-28	UTILITIES	$ 29,322.64	$ 27,240.31	$ 27,500.00	$ 17,954.11	$ 27,000.00
60-50-29	TELEPHONE & INTERNET	$ 5,039.06	$ 2,170.15	$ 1,850.00	$ 3,367.21	$ 5,000.00
60-50-30	PUBLISHING ADS	$ 241.31	$ 170.33	$ 2,000.00	$ 157.25	$ 1,000.00
60-50-31	DUES & SUBSCRIPTIONS	$ 20,670.00	$ 18,591.79	$ 27,700.00	$ 42,221.14	$ 21,500.00
60-50-32	FEES & PERMITS	$ 9,016.33	$ 8,312.47	$ 9,750.00	$ 1,561.00	$ 2,500.00
60-50-33	DATA PROCESSING	$ 36,092.07	$ 10,430.76	$ 10,500.00	$ 3,052.62	$ 10,500.00
60-50-40	MISCELLANEOUS	$ -	$ 322.61	$ 500.00	$ 266.93	$ 5,000.00
60-50-41	WRITEOFF - UNCOLLECTABLE	$ -	$ 1,942.18	$ -	$ 374.83	$ 500.00
60-50-42	CONTRACT SERVICES	$ 71,178.87	$ 31,171.65	$ 32,000.00	$ 9,345.00	$ 15,000.00
60-50-44	NORRIS RETIREMENT	$ 17,360.00	$ 14,560.00	$ 13,500.00	$ 6,048.00	$ 7,500.00
60-50-50	WATER POWER AUTHORITY LOAN	$ -	$ -	$ 180,000.00	$ 154,059.69	$ 155,000.00
60-50-51	DRINKING WATER REVOLVING FUND	$ -	$ -	$ 24,000.00	$ -	$ -
60-50-52	FCNB INTERIM FINANCING	$ 495.00	$ -	$ 500.00	$ -	$ -
60-50-54	DEBT SERVICE	$ (1,211.00)	$ 10,039.00	$ 15,000.00	$ -	$ -
60-50-55	LOAN PRINCIPAL	$ -	$ -	$ -	$ 21,210.22	$ 12,500.00
60-50-56	LOAN INTEREST	$ 45,176.13	$ 43,793.40	$ -	$ 22,542.40	$ 25,000.00
60-50-57	INTEREST ON LEASE	$ -	$ 10,221.81	$ -	$ -	$ -
60-50-60	WATER STORAGE EXPENDITURE	$ -	$ -	$ -	$ 215.00	$ -
	Subgroup : Water Operating Expenditures	**525,221.74**	**464,169.91**	**1,022,800.00**	**713,861.55**	**813,000.00**
WATER						
	WATER UTILITY CAPITAL OUTLAY & TRANSFERS					
60-50-69	RAW WATER METERING	$ -	$ -	$ -	$ 3,240.36	$ 150,000.00
60-50-70	CAPITAL OUTLAY	$ -	$ -	$ 7,775,000.00	$ 24,502.55	$ 111,000.00
60-50-71	PASS THROUGH ACCOUNT	$ -	$ -	$ -	$ -	$ -
60-50-72	WATER TANK RELINING	$ -	$ -	$ -	$ -	$ 1,883,000.00
60-50-73	WEST LOOP IMPROVEMENT PROJECT	$ -	$ -	$ -	$ -	$ 3,800,000.00
60-50-74	WATERSMART GRANT	$ -	$ -	$ -	$ -	$ 335,000.00
60-50-75	GRANT PROJECTS	$ -	$ -	$ -	$ 47,953.28	$ 100,000.00
60-50-76	BUILDING IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -
60-50-77	MACHINERY & EQUIPMENT	$ -	$ -	$ 24,500.00	$ 23,042.10	$ 20,000.00
60-50-99	TRANSFERS	$ (7,856.75)	$ -	$ -	$ -	$ -
	Subgroup : Water Capital Outlay & Transfers	**$ (7,856.75)**	**$ -**	**$ 7,799,500.00**	**$ 98,738.29**	**$ 6,399,000.00**
WATER						
	WATER UTILITY DEPRECIATION					
60-59-99	DEPRECIATION	$ 356,057.32	$ 298,676.91	$ 223,550.00	$ -	$ 7,000.00
	Subgroup : Water Depreciation	**$ 356,057.32**	**$ 298,676.91**	**$ 223,550.00**	**$ -**	**$ 7,000.00**
	WATER FUND					
TOTAL REVENUES		**$ 1,285,184.98**	**$ 1,269,667.34**	**$ 10,358,473.00**	**$ 1,096,930.25**	**$ 7,625,000.00**
TOTAL EXPENDITURES		**$ 1,069,626.79**	**$ 1,123,494.04**	**$ 9,442,100.00**	**$ 1,078,712.70**	**$ 7,625,000.00**
	NET INCOME (LOSS) - Water Utility	**$ 215,558.19**	**$ 146,173.30**	**$ 916,373.00**	**$ 18,217.55**	**$ -**

ACCOUNT	DESCRIPTION	ACTUAL FY-22 BUDGET	ACTUAL FY-23 BUDGET	ADOPTED FY-24 BUDGET	BUDGET/ACTUAL FY-24 BUDGET	PROPOSED FY-25 BUDGET
WASTEWATER						
	WASTEWATER UTILITY REVENUE					
70-37-01	SEWER BASE CHARGE	$ 533,217.77	$ 756,038.06	$ 884,000.00	$ 654,032.61	$ 785,000.00
70-37-04	SEWER TAPS	$ 5,000.00	$ -	$ -	$ 10,000.00	$ 5,000.00
70-37-05	SEWER RENTAL PROPERTY	$ -	$ -	$ -	$ -	$ -
70-37-07	SALES & SERVICE	$ -	$ -	$ -	$ -	$ -
70-37-08	PASS THROUGH FUNDS	$ -	$ -	$ -	$ -	$ -
70-37-09	INTEREST INCOME	$ 11,264.16	$ 34,745.61	$ 23,000.00	$ 31,437.53	$ 25,000.00
70-37-10	WWTP PAYBACK FUND	$ -	$ -	$ -	$ -	$ -
70-37-11	WWTP PAYBACK INTEREST	$ -	$ -	$ -	$ -	$ -
70-37-12	RENTS	$ -	$ -	$ -	$ -	$ -
70-37-13	GRANT REVENUE	$ -	$ 137,745.00	$ -	$ 137,756.00	$ 10,000.00
70-37-14	MISCELLANEOUS REVENUE	$ 9,860.56	$ 40.00	$ -	$ -	$ 5,500.00
	Subgroup : Total Revenue	**$ 559,342.49**	**$ 928,568.67**	**$ 907,000.00**	**$ 833,226.14**	**$ 830,500.00**
WASTEWATER						
	WASTEWATER UTILITY PERSONNEL SERVICES					
70-51-02	TRUSTEE/ADMIN SALARIES	$ -	$ -	$ 40,750.00	$ 30,067.62	$ 47,000.00
70-51-03	SALARIES & WAGES	$ 79,981.79	$ 161,548.70	$ 237,000.00	$ 167,211.61	$ 266,500.00
70-51-04	EMPLOYER FICA	$ 4,628.74	$ 9,768.21	$ 18,250.00	$ 12,409.38	$ 20,500.00
70-51-05	EMPLOYER MEDICARE	$ 1,082.64	$ 2,284.50	$ 4,500.00	$ 2,879.90	$ 5,000.00
70-51-06	UNEMPLOYMENT TAX	$ 155.11	$ 288.34	$ 2,500.00	$ 397.21	$ 750.00
70-51-07	INSURANCE BENEFITS	$ 14,792.87	$ 19,690.59	$ 52,000.00	$ 34,586.59	$ 62,000.00
70-51-08	RETIREMENT BENEFITS	$ 3,067.86	$ 5,199.91	$ 14,500.00	$ 8,547.79	$ 16,500.00
70-51-09	LIFE/DISABILITY INSURANCE	$ -	$ -	$ 750.00	$ -	$ 1,000.00
70-51-10	WORKMEN'S COMPENSATION	$ 1,027.00	$ 1,820.00	$ 5,200.00	$ 3,023.01	$ 7,850.00
70-51-11	OVERTIME	$ -	$ -	$ 16,000.00	$ 6,166.58	$ 10,000.00
	Subgroup : Personnel Services	**$ 104,736.01**	**$ 200,600.25**	**$ 391,450.00**	**$ 265,289.69**	**$ 437,100.00**
WASTEWATER						
	WASTEWATER UTILITY OPERATING EXPENSES					
70-51-15	OFFICE SUPPLIES	$ 810.09	$ 690.31	$ 2,000.00	$ 205.88	$ 1,000.00
70-51-16	OPERATING SUPPLIES	$ 13,769.92	$ 12,157.75	$ 7,500.00	$ 8,426.11	$ 12,000.00
70-51-17	POSTAGE	$ 2,667.71	$ 1,669.96	$ 4,000.00	$ 1,913.95	$ 4,000.00
70-51-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES	$ 276.90	$ 35,485.22	$ 15,250.00	$ 39,425.57	$ 57,500.00
70-51-21	AUDIT & BUDGET EXPENSE	$ 4,500.00	$ 12.99	$ 7,700.00	$ 13,625.00	$ 15,000.00
70-51-22	REPAIRS & MAINTENANCE	$ 30,000.45	$ 71,164.23	$ 75,000.00	$ 49,497.10	$ 44,500.00
70-51-23	VEHICLE EXPENSE	$ 6,217.69	$ 6,180.60	$ 6,500.00	$ 3,824.55	$ 6,500.00
70-51-24	RENTALS	$ 3,520.00	$ -	$ 2,500.00	$ 375.75	$ 1,500.00
70-51-25	SHOP EXPENSE	$ 3,443.33	$ 7,029.30	$ 11,500.00	$ 1,611.18	$ 5,500.00
70-51-26	TRAVEL, MEETINGS & TRAININGS	$ 963.18	$ 965.24	$ 1,000.00	$ 1,055.90	$ 2,000.00
70-51-27	INSURANCE & BONDS	$ 9,856.76	$ 9,974.24	$ 6,750.00	$ 5,032.98	$ 7,500.00
70-51-28	UTILITIES	$ 41,917.30	$ 42,672.37	$ 40,000.00	$ 29,368.74	$ 40,000.00
70-51-29	TELEPHONE & INTERNET	$ 1,991.13	$ 1,774.98	$ 1,350.00	$ 3,396.74	$ 5,000.00
70-51-30	PUBLISHING ADS	$ 23.52	$ -	$ 500.00	$ 157.25	$ 500.00
70-51-31	DUES & SUBSCRIPTIONS	$ 571.40	$ 5,913.05	$ 4,450.00	$ 21,043.22	$ 15,750.00
70-51-32	FEES & PERMITS	$ 6,260.25	$ 5,281.13	$ 7,700.00	$ 1,826.30	$ 3,500.00
70-51-33	DATA PROCESSING	$ 14,295.57	$ 9,854.89	$ 8,500.00	$ 3,002.62	$ 5,500.00
70-51-40	MISCELLANEOUS	$ -	$ 121.60	$ 1,500.00	$ 5,000.00	$ 5,000.00
70-51-41	WRITEOFF - UNCOLLECTABLE	$ -	$ 1,085.05	$ -	$ 255.00	$ -

70-51-42	CONTRACT SERVICES	$ 376.25	$ 8,791.16	$ 7,500.00	$ 6,859.07	$ 8,000.00
70-51-43	GAGING STATION	$ 4,213.00	$ 4,517.00	$ 5,000.00	$ 4,853.00	$ 7,000.00
70-51-44	NORRIS RETIREMENT	$ -	$ -	$ -	$ 5,152.00	$ 6,500.00
70-51-50	DOLA PRINCIPAL & INTEREST	$ -	$ -	$ -	$ -	$ -
70-51-51	RURAL DEVELOPMENT PRINCIPAL & INTEREST	$ 21,700.00	$ 20,950.00	$ 73,250.00	$ 99,560.00	$ 100,000.00
70-51-52	WWTP PAYBACK FUND EXPENDITURES	$ -	$ -	$ -	$ -	$ -
70-51-53	ISSUANCE COSTS	$ -	$ -	$ -	$ -	$ -
70-51-54	DEBT RESERVE	$ 23,250.00	$ 11,250.00	$ 24,000.00	$ -	$ 24,000.00
	Subgroup : Operating Expenses	**$ 190,624.45**	**$ 257,541.07**	**$ 313,450.00**	**$ 305,467.91**	**$ 377,750.00**
WASTEWATER						
	WASTEWATER UTILITY CAPITAL OUTLAY & TRANSFERS					
70-51-70	CAPITAL OUTLAY	$ 141,744.48	$ -	$ 70,000.00	$ -	$ 5,500.00
70-51-71	PASS THROUGH FUNDS	$ -	$ -	$ -	$ -	$ -
70-51-72	ASSET REPLACEMENT RESERVE	$ -	$ -	$ -	$ -	$ -
70-51-73	PASS THROUGH OPERATING	$ -	$ -	$ -	$ -	$ -
70-51-74	SEWER LINE IMPROVEMENTS	$ -	$ 380,174.99	$ -	$ -	$ -
70-51-75	GRANT PROJECTS	$ -	$ -	$ -	$ -	$ 10,000.00
70-51-76	BUILDING IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -
70-51-77	MACHINERY & EQUIPMENT	$ -	$ -	$ 132,000.00	$ 6,939.55	$ -
70-51-99	TRANSFERS	$ -	$ -	$ -	$ -	$ -
	Subgroup : Wastewater Capital Outlay & Transfers	**$ 141,744.48**	**$ 380,174.99**	**$ 202,000.00**	**$ 6,939.55**	**$ 15,500.00**
WASTEWATER						
	WASTEWATER UTILITY DEPRECIATION					
70-59-99	DEPRECIATION	$ -	$ -	$ 100.00	$ -	$ 150.00
	Subgroup : Wastewater Depreciation	**$ -**	**$ -**	**$ 100.00**	**$ -**	**$ 150.00**
	WASTEWATER FUND					
TOTAL REVENUES		**$ 559,342.49**	**$ 928,568.67**	**$ 907,000.00**	**$ 833,226.14**	**$ 830,500.00**
TOTAL EXPENDITURES		**$ 437,104.94**	**$ 838,316.31**	**$ 907,000.00**	**$ 577,697.15**	**$ 830,500.00**
	NET INCOME (LOSS) - Wastewater Utility	**$ 122,237.55**	**$ 90,252.36**	**$ -**	**$ 255,528.99**	**$ -**

ACCOUNT	DESCRIPTION	ACTUAL FY-22 BUDGET	ACTUAL FY-23 BUDGET	ADOPTED FY-24 BUDGET	BUDGET/ACTUAL FY-24 BUDGET	PROPOSED FY-25 BUDGET
SANITATION						
	SANITATION REVENUE					
80-30-02	TRASH CHARGES	$ 247,147.04	$ 324,057.79	$ 320,000.00	$ 265,943.93	$ 315,000.00
80-30-03	BULK TRASH CHARGE	$ 2,390.00	$ 1,345.00	$ 1,500.00	$ 1,155.00	$ 2,500.00
80-30-04	TIRE PICK UP	$ -	$ -	$ -	$ -	$ -
80-30-05	TRANSFER REVENUE	$ -	$ -	$ -	$ -	$ 25,000.00
	Subgroup : Total Revenue	**$ 249,537.04**	**$ 325,402.79**	**$ 321,500.00**	**$ 267,098.93**	**$ 342,500.00**
SANITATION						
	SANITATION PERSONNEL SERVICES					
80-52-02	CONTRACT/ADMIN SALARIES	$ 50.00	$ 330.00	$ 12,000.00	$ 3,446.74	$ 9,000.00
80-52-03	SALARIES & WAGES	$ 127,400.82	$ 159,949.20	$ 93,000.00	$ 52,749.28	$ 118,000.00
80-52-04	EMPLOYER FICA	$ 7,554.60	$ 9,715.06	$ 6,800.00	$ 3,528.37	$ 8,500.00
80-52-05	EMPLOYER MEDICARE	$ 1,766.67	$ 2,272.26	$ 1,600.00	$ 802.87	$ 2,000.00
80-52-06	UNEMPLOYMENT TAX	$ 251.17	$ 293.84	$ 900.00	$ 110.75	$ 500.00
80-52-07	INSURANCE BENEFITS	$ 24,939.53	$ 21,964.01	$ 23,000.00	$ 11,987.09	$ 29,500.00
80-52-08	RETIREMENT BENEFITS	$ 5,121.56	$ 5,042.60	$ 5,700.00	$ 2,452.85	$ 6,500.00
80-52-09	LIFE/DISABILITY INSURANCE	$ -	$ -	$ 500.00	$ -	$ 500.00
80-52-10	WORKMEN'S COMPENSATION	$ 5,196.00	$ 7,277.00	$ 4,250.00	$ 2,499.60	$ 5,000.00
80-52-11	OVERTIME	$ -	$ -	$ 4,750.00	$ 1,713.55	$ 5,000.00
	Subgroup : Personnel Services	**$ 172,280.35**	**$ 206,843.97**	**$ 152,500.00**	**$ 79,291.10**	**$ 184,500.00**
SANITATION						
	SANITATION OPERATING EXPENSES					
80-52-15	OFFICE SUPPLIES	$ 401.41	$ 833.69	$ 2,000.00	$ 213.88	$ 500.00
80-52-16	OPERATING SUPPLIES	$ 2,090.67	$ 1,473.49	$ 1,500.00	$ 678.79	$ 1,000.00
80-52-17	POSTAGE	$ 1,624.12	$ 1,015.28	$ 2,500.00	$ 1,810.33	$ 2,000.00
80-52-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES	$ -	$ 2,095.20	$ 5,500.00	$ 16,361.24	$ 17,200.00
80-52-21	AUDIT & BUDGET EXPENSE	$ 4,000.00	$ -	$ 7,700.00	$ 13,375.00	$ 15,000.00
80-52-22	REPAIRS & MAINTENANCE	$ 369.61	$ 730.57	$ 2,500.00	$ 120.57	$ 2,500.00
80-52-23	VEHICLE EXPENSE	$ 22,882.88	$ 14,512.46	$ 15,000.00	$ 10,220.80	$ 13,500.00
80-52-24	RENTALS	$ -	$ -	$ 5,000.00	$ 110.00	$ 500.00
80-52-25	SHOP EXPENSE	$ 2,073.60	$ 2,249.19	$ 2,500.00	$ 2,520.47	$ 2,500.00
80-52-26	TRAVEL, MEETINGS & TRAININGS	$ -	$ 457.33	$ 1,000.00	$ 1,600.82	$ 2,000.00
80-52-27	INSURANCE & BONDS	$ 6,741.14	$ 6,755.45	$ 6,800.00	$ 5,070.27	$ 7,500.00
80-52-28	UTILITIES	$ 2,674.64	$ 2,631.28	$ 3,000.00	$ 1,473.45	$ 2,000.00
80-52-29	TELEPHONE & INTERNET	$ 510.97	$ 283.93	$ 1,400.00	$ 1,072.44	$ 1,500.00
80-52-30	PUBLISHING ADS	$ 38.86	$ -	$ -	$ 157.25	$ 500.00
80-52-31	DUES & SUBSCRIPTIONS	$ -	$ 175.69	$ 2,700.00	$ 18,337.57	$ 7,800.00
80-52-32	FEES & PERMITS	$ -	$ -	$ 1,000.00	$ 63.00	$ 500.00
80-52-33	DATA PROCESSING	$ 2,891.09	$ 2,857.16	$ 5,000.00	$ 1,430.56	$ 2,500.00
80-52-40	MISCELLANEOUS	$ -	$ -	$ 1,000.00	$ 275.12	$ 500.00
80-52-41	WRITEOFF - UNCOLLECTABLE	$ -	$ -	$ -	$ -	$ -
80-52-42	LANDFILL FEES	$ 37,911.00	$ 41,142.80	$ 38,100.00	$ 29,282.55	$ 39,000.00
80-52-43	CLEAN UP DAYS	$ 4,173.60	$ -	$ 7,000.00	$ -	$ -
	Subgroup : Operating Expenses	**$ 88,383.59**	**$ 77,213.52**	**$ 111,200.00**	**$ 104,174.11**	**$ 118,500.00**
SANITATION						
	SANITATION CAPITAL OUTLAY & TRANSFERS					
80-52-70	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -
80-52-71	PASS THROUGH FUNDS	$ -	$ -	$ -	$ -	$ -

80-52-75	GRANT PROJECTS	$ -	$ -	$ -	$ -	$ -
80-52-76	BUILDING IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -
80-52-77	MACHINERY & EQUIPMENT	$ -	$ -	$ -	$ 6,939.55	$ 39,000.00
80-52-99	TRANSFERS	$ (7,856.75)	$ -	$ -	$ -	$ -
	Subgroup : Sanitation Capital Outlay & Transfers	**$ (7,856.75)**	**$ -**	**$ -**	**$ 6,939.55**	**$ 39,000.00**
SANITATION						
	SANITATION DEPRECIATION					
80-59-99	DEPRECIATION	$ 18,207.20	$ 18,207.20	$ 57,800.00	$ -	$ 500.00
	Subgroup : Sanitation Depreciation	**$ 18,207.20**	**$ 18,207.20**	**$ 57,800.00**	**$ -**	**$ 500.00**
	SANITATION FUND					
TOTAL REVENUES		**$ 249,537.04**	**$ 325,402.79**	**$ 321,500.00**	**$ 267,098.93**	**$ 342,500.00**
TOTAL EXPENDITURES		**$ 271,014.39**	**$ 302,264.69**	**$ 321,500.00**	**$ 190,404.76**	**$ 342,500.00**
	NET INCOME (LOSS) - Wastewater Utility	**$ (21,477.35)**	**$ 23,138.10**	**$ -**	**$ 76,694.17**	**$ -**

ACCOUNT	DESCRIPTION	ACTUAL FY-22 BUDGET	ACTUAL FY-23 BUDGET	ADOPTED FY-24 BUDGET	BUDGET/ACTUAL FY-24 BUDGET	PROPOSED FY-25 BUDGET
NFV AIRPORT						
	NVF AIRPORT REVENUE					
50-31-06	AIRPORT REVENUE	$ -	$ -	$ 3,100.00	$ 6,375.00	$ 7,650.00
50-31-15	TRANSFER FROM GENERAL FUND RESERVE	$ -	$ -	$ 75,492.00	$ -	$ 72,350.00
50-31-16	CAPITAL IMPROVEMENT FUND - AIRPORT GRANTS	$ -	$ -	$ -	$ -	$ -
	Subgroup : Total Revenue	**$ -**	**$ -**	**$ 78,592.00**	**$ 6,375.00**	**$ 80,000.00**
NFV AIRPORT						
	NFV AIRPORT CAPITAL OUTLAY & TRANSFERS					
50-32-70	CAPITAL OUTLAY	$ -	$ -	$ 78,592.00	$ -	$ 80,000.00
80-52-71	PASS THROUGH FUNDS	$ -	$ -	$ -	$ -	$ -
80-52-75	GRANT PROJECTS	$ -	$ -	$ -	$ -	$ -
80-52-76	BUILDING IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -
80-52-77	MACHINERY & EQUIPMENT	$ -	$ -	$ -	$ -	$ -
80-52-99	TRANSFERS	$ -	$ -	$ -	$ -	$ -
	Subgroup : NFV Capital Outlay & Transfers	**$ -**	**$ -**	**$ 78,592.00**	**$ -**	**$ 80,000.00**
NFV AIRPORT						
	NFV AIRPORT DEPRECIATION					
80-59-99	DEPRECIATION	$ -	$ -	$ -	$ -	$ -
	Subgroup : NFV Depreciation	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	NFV AIRPORT					
TOTAL REVENUES		$ -	$ -	$ 78,592.00	$ 6,375.00	$ 80,000.00
TOTAL EXPENDITURES		$ -	$ -	$ 78,592.00	$ -	$ 80,000.00
	NET INCOME (LOSS) - NFV CAPITAL IMPROVEMENT FUND	**$ -**	**$ -**	**$ -**	**$ 6,375.00**	**$ -**