2024-2025 Budget-ADOPTED

G/L Code	Account Title	2022-2023	2023-2024	2024-2025	difference $	difference %	
GENERAL FUND REVENUES							
310000	**TAXES**						
311100	current yr prop tax	$632,000.00	$637,000.00	$621,000.00	-$16,000.00	-2.53%	
311190	pmt in lieu of tax	$10,000.00	$11,000.00	$12,000.00	$1,000.00	10.00%	
311200	previous yr prop tax	$5,000.00	$5,500.00		-$5,500.00	-110.00%	
311310	vehicle ad valorem tax	$4,500.00	$4,000.00	$4,000.00	$0.00	0.00%	
311315	TAVT (new veh tax)	$70,000.00	$70,000.00	$72,000.00	$2,000.00	2.86%	
311320	mobile home tax	$2,500.00	$1,250.00		-$1,250.00	-50.00%	
311340	Intangible tax	$1,100.00	$1,600.00		-$1,600.00	-145.45%	
311341	Intangible recording tax	$12,500.00	$14,500.00	$8,400.00	-$6,100.00	-48.80%	
311400	prior yr tax - personal	$500.00	$125.00		-$125.00	-25.00%	
311600	real estate transfer tax	$8,000.00	$9,200.00	$7,900.00	-$1,300.00	-16.25%	
311700	franchise tax/electric	$246,000.00	$254,000.00	$250,000.00	-$4,000.00	-1.63%	*
311731	franchise tax/gas	$8,500.00	$7,500.00	$4,500.00	-$3,000.00	-35.29%	*
311750	franchise tax/Cable	$11,000.00	$11,000.00	$3,400.00	-$7,600.00	-69.09%	*
311760	franchise tax/telephone	$21,000.00	$21,000.00	$17,000.00	-$4,000.00	-19.05%	*
313100	sales tax	$1,200,000.00	$1,313,000.00	$1,574,277.00	$261,277.00	21.77%	*
314200	unrestricted hotel/motel (50% of 3%)	$22,000.00	$22,000.00	$0.00		0.00%	*
314202	beer/wine excise tax	$192,000.00	$190,000.00	$184,000.00	-$6,000.00	-3.13%	*
314250	Distilled Spirits Alcohol Exise			$12,500.00	$12,500.00	0.00%	*
314300	Mixed Drink Excise tax	$9,000.00	$12,000.00	$12,500.00	$500.00	5.56%	
316200	premiums tax	$294,000.00	$298,000.00	$312,000.00	$14,000.00	4.76%	
316300	financial institution tax	$31,000.00	$35,000.00	$31,000.00	-$4,000.00	-12.90%	
316400	occupational tax	$88,000.00	$89,000.00	$80,000.00	-$9,000.00	-10.23%	*
319110	interest on tax	$900.00	$800.00	$400.00	-$400.00	-44.44%	
319111	penalty on tax	$300.00	$300.00	$300.00	$0.00	0.00%	
319900	occ. tax late fee	$250.00	$400.00	$200.00	-$200.00	-80.00%	
320000	**LICENSES AND PERMITS**						
321100	beer/wine permit	$68,000.00	$71,000.00	$65,000.00	-$6,000.00	-8.82%	*
321100	package store permit		$36,000.00	$15,000.00	-$21,000.00		*
322210	re-zoning fees	$3,000.00	$2,000.00	$2,000.00	$0.00	0.00%	*
322950	land dist. Permits	$2,000.00	$1,000.00	$1,000.00	$0.00	0.00%	
323100	building permits	$49,000.00	$40,000.00	$31,000.00	-$9,000.00	-18.37%	*
323101	Certificate of Occupancy	$2,500.00	$2,000.00	$2,000.00	$0.00	0.00%	*
323102	plan review	$3,000.00	$3,000.00	$3,000.00	$0.00	0.00%	
323901	accident reports	$2,000.00	$2,000.00	$2,000.00	$0.00	0.00%	
330000	**INTERGOVERNMENTAL REVENUES**						
331150	Appalachian RDEO - reimburse	$34,600.00	$34,600.00	$35,000.00	$400.00	1.16%	

2024-2025 Budget-ADOPTED

G/L Code	Account Title	2022-2023	2023-2024	2024-2025	difference $	difference %	
334003	GFST Grant - Fire	$100.00	$100.00	$100.00	$0.00	0.00%	
334101	LMIG Rev - Streets	$54,750.00	$57,500.00	$55,000.00	-$2,500.00	-4.57%	
334102	LMIG Safety - Streets	$0.00	$0.00	$0.00	$0.00	$0.00	
334153	Gov. Office of Hwy Saftey			$11,855.00	$11,855.00		
336002	WC Fire Aid Agreement	$45,000.00	$45,000.00	$40,000.00	-$5,000.00	-11.11%	*
340000	**CHARGES FOR SERVICES**						
341100	court cost	$2,000.00	$1,500.00	$500.00	-$1,000.00	-50.00%	
341101	bench trial fees	$150.00	$150.00	$150.00	$0.00	0.00%	
341105	indigent defense app fee	$100.00	$100.00	$100.00	$0.00	0.00%	
341106	publication charge (DUI)	$100.00	$100.00	$100.00	$0.00	0.00%	
341910	election fees	$500.00	$500.00	$500.00	$0.00	0.00%	
342900	contempt fees	$100.00	$100.00	$100.00	$0.00	0.00%	
344110	sanitation collections	$395,500.00	$423,500.00	$455,000.00	$31,500.00	7.96%	
349300	returned check fee	$100.00	$100.00	$100.00	$0.00	0.00%	
350000	**FINES AND FORFEITURES**						
351100	fines	$67,500.00	$67,500.00	$67,500.00	$0.00	0.00%	*
351170	1st offender charge	$50.00	$50.00	$50.00	$0.00	0.00%	
360000	**INVESTMENT INCOME**						
361000	interest income	$1,500.00	$14,000.00	$30,000.00	$16,000.00	1066.67%	
380000	**MISCELLANEOUS INCOME**						
381000	Sub Station rental	$4,500.00	$4,500.00	$4,500.00	$0.00	0.00%	
389000	misc. income	$30,000.00	$31,000.00	$10,000.00	-$21,000.00	-70.00%	
389001	Administrative duties due from water/sewer	$173,700.00	$182,000.00			0.00%	
389003	police dept. misc. income	$54,000.00	$54,000.00	$2,000.00		0.00%	
389004	City Park Brick Program	$500.00	$500.00	$100.00		0.00%	
389007	Credit Card Fees	$0.00	$0.00	$400.00			
390000	**OTHER FINANCING SOURCES**						
391000	Transfer in			$207,000.00	$531,773.00	100.00%	
394000	Fund balance/reserve	$281,245.00	$331,666.00	$549,345.00	$50,421.00	17.93%	
	TOTAL	**$4,145,545.00**	**$4,413,641.00**	**$4,797,777.00**	**$384,136.00**	9.27%	

GENERAL FUND EXPENDITURES

ADMINISTRATION						
511100	Salaries	$ 505,000.00	$ 539,300.00	$ 600,000.00	$ 60,700.00	12.02%
511101	Salaries - Council	$ 26,000.00	$ 26,000.00	$ 40,600.00	$ 14,600.00	56.15%
511300	Overtime	$ 2,000.00	$ 1,500.00	$ 1,500.00	$ -	0.00%
512200	Payroll Taxes - Fica/MC	$ 39,000.00	$ 42,000.00	$ 48,000.00	$ 6,000.00	15.38%
512400	Retirement	$ 51,000.00	$ 54,400.00	$ 56,000.00	$ 1,600.00	3.14%
512401	Retirement - Mayor/Council			$ 1,000.00	$ 1,000.00	
512410	Pension Pan Expense	$ 2,000.00	$ 2,000.00	$ 6,500.00	$ 4,500.00	
512700	Workers Comp	$ 11,000.00	$ 20,000.00	$ 11,000.00	$ (9,000.00)	-81.82%

2024-2025 Budget-ADOPTED

G/L Code	Account Title	2022-2023	2023-2024	2024-2025	difference $	difference %
512910	Health Insurance	$ 60,200.00	$ 90,000.00	$ 85,000.00	$ (5,000.00)	-8.31%
512920	Life Insurance	$ 300.00	$ 300.00	$ 300.00	$ -	0.00%
512930	Employee Training	$ 5,500.00	$ 9,500.00	$ 11,000.00	$ 1,500.00	27.27%
512940	Med Service - Employee	$ 200.00	$ 200.00	$ 200.00	$ -	0.00%
512960	Employee Bonds	$ 600.00	$ 600.00	$ 600.00	$ -	0.00%
521000	Credit/Debit Fees	$ 1,750.00	$ 1,500.00	$ 1,000.00	$ (500.00)	-28.57%
521201	Accounting Services	$ 1,500.00	$ 15,000.00	$ 6,000.00	$ (9,000.00)	-600.00%
521202	Audit Fees	$ 15,000.00	$ 15,000.00	$ 20,000.00	$ 5,000.00	33.33%
521203	Engineering Services	$ 15,000.00	$ 17,500.00	$ 17,500.00	$ -	0.00%
521204	Pest Control	$ 750.00	$ 750.00	$ 750.00	$ -	0.00%
521205	Legal Services	$ 20,000.00	$ 24,000.00	$ 24,000.00	$ -	0.00%
521206	WC Tax Commissioner	$ 8,500.00	$ 8,500.00	$ 8,000.00	$ (500.00)	-5.88%
521300	Computer Software Support	$ 55,115.00	$ 55,115.00	$ 63,000.00	$ 7,885.00	14.31%
522140	Landscape Improvements	$ 500.00	$ 500.00	$ 500.00	$ -	0.00%
522150	Mileage reimbursement	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
522160	Cemetery Fund	$ 650.00	$ 650.00	$ 1,000.00	$ 350.00	53.85%
522201	Repairs	$ 6,000.00	$ 5,500.00	$ 6,000.00	$ 500.00	8.33%
522203	Maintenance-Copier			$ 2,400.00	$ 2,400.00	
522300	Oak Springs bldg maintenance	$ 6,000.00	$ 6,000.00	$ 1,000.00	$ (5,000.00)	-83.33%
523101	Liability Insurance	$ 33,000.00	$ 35,000.00	$ 55,188.00	$ 20,188.00	61.18%
523201	Telephone	$ 7,500.00	$ 8,750.00	$ 14,900.00	$ 6,150.00	82.00%
523300	Advertising	$ 2,000.00	$ 2,000.00	$ 4,000.00	$ 2,000.00	100.00%
523600	Dues	$ 9,500.00	$ 10,000.00	$ 10,500.00	$ 500.00	5.26%
523700	Officials Training	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ -	0.00%
523901	Donations/Tree City	$ 5,000.00	$ 3,500.00	$ 750.00	$ (2,750.00)	-55.00%
523903	Over/Short	$ 5.00	$ 5.00	$ 100.00	$ 95.00	1900.00%
523904	Flowers/Memorials	$ 1,200.00	$ 1,300.00	$ 1,000.00	$ (300.00)	-25.00%
523906	Economic Dev	$ 7,500.00	$ 7,000.00	$ 7,500.00	$ 500.00	6.67%
523907	Chamber	$ 2,500.00	$ 2,500.00	$ 5,000.00	$ 2,500.00	100.00%
523910	Family Connections	$ 5,300.00	$ 5,300.00	$ 5,300.00	$ -	0.00%
523911	WC Historical Society	$ 11,000.00	$ 11,000.00	$ 12,000.00	$ 1,000.00	9.09%
523913	Building Authority	$ 7,500.00	$ -	$ -	$ -	0.00%
523914	Downtown Dev Authority	$ 7,500.00	$ 4,000.00	$ 1,000.00	$ (3,000.00)	-40.00%
524002	Elections	$ 2,500.00	$ 7,450.00	$ 2,500.00	$ (4,950.00)	

2024-2025 Budget-ADOPTED

G/L Code	Account Title	2022-2023	2023-2024	2024-2025	difference $	difference %
524004	Zoning board	$ 2,700.00	$ 2,700.00	$ 2,700.00	$ -	0.00%
531101	Supplies	$ 15,500.00	$ 13,500.00	$ 18,000.00	$ 4,500.00	29.03%
531102	Computer Supplies	$ 7,500.00	$ 6,500.00	$ 7,000.00	$ 500.00	6.67%
531230	Electricity	$ 13,000.00	$ 12,500.00	$ 13,000.00	$ 500.00	3.85%
531231	Electricity - Streets	$ 77,000.00	$ 75,500.00	$ 75,000.00	$ (500.00)	-0.65%
531270	Gasoline	$ -	$ -	$ 3,000.00	$ 3,000.00	
531701	Postage	$ 2,800.00	$ 2,500.00	$ 2,500.00	$ -	0.00%
531799	Misc. expense	$ 13,000.00	$ 13,000.00	$ 10,000.00	$ (3,000.00)	-23.08%
540000	Capital Outlay	$ -	$ -	$ -	$ -	
542001	Equipment	$ 3,000.00	$ 2,500.00	$ 2,500.00	$ -	0.00%
542400	Computer Equipment	$ 3,500.00	$ 3,500.00	$ 2,500.00	$ (1,000.00)	-28.57%
572003	Unrestricted Expense (50% of 3%)	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ -	0.00%
579000	Contingencies	$ 4,000.00	$ 2,500.00	$ 2,500.00	$ -	0.00%
579100	Library	$ 5,500.00	$ 5,500.00	$ 6,000.00	$ 500.00	9.09%
	ADMINISTRATION TOTAL	**$ 1,108,070.00**	**$ 1,198,820.00**	**$ 1,302,288.00**	**$ 103,468.00**	9.34%
SHOP						
511100	Salaries	$ 40,237.00	$ 41,650.00	$ 45,000.00	$ 3,350.00	8.33%
511300	Overtime	$ 750.00	$ 800.00	$ 800.00	$ -	0.00%
512200	Payroll Taxes - Fica/MC	$ 3,200.00	$ 3,400.00	$ 3,600.00	$ 200.00	6.25%
512400	Retirement	$ 4,100.00	$ 4,300.00	$ 4,000.00	$ (300.00)	-7.32%
512700	Workers Comp	$ 1,700.00	$ 1,830.00	$ 1,300.00	$ (530.00)	-31.18%
512910	Health Insurance	$ 10,100.00	$ 12,000.00	$ 13,600.00	$ 1,600.00	15.84%
512920	Life Insurance	$ 50.00	$ 100.00	$ 100.00	$ -	0.00%
512940	Med Service - Employee	$ 50.00	$ 50.00	$ 50.00	$ -	0.00%
512950	Clothing Allowance	$ 400.00	$ 400.00	$ 400.00	$ -	0.00%
521300	Computer Software Support	$ 2,300.00	$ 2,300.00	$ 2,305.00	$ 5.00	0.22%
522201	Repairs	$ 1,200.00	$ 1,200.00	$ 2,000.00	$ 800.00	66.67%
522205	Bldg/Property Maintenance	$ 5,000.00	$ 2,500.00	$ 2,500.00	$ -	0.00%
523201	Telephone	$ 1,700.00	$ 3,000.00	$ 3,800.00	$ 800.00	47.06%
531101	Supplies	$ 11,000.00	$ 11,000.00	$ 9,500.00	$ (1,500.00)	-13.64%
531104	Tires	$ -	$ -	$ 500.00	$ 500.00	
531230	Electricity	$ 1,500.00	$ 2,000.00	$ 2,760.00	$ 760.00	50.67%
531280	Heat/Gas	$ 1,400.00	$ 2,000.00	$ 1,000.00	$ (1,000.00)	-71.43%
540000	Capital Outlay	$ -	$ -	$ -	$ -	
542001	Equipment	$ 3,000.00	$ 3,000.00	$ 2,500.00	$ (500.00)	-16.67%
	SHOP TOTAL	**$ 87,687.00**	**$ 91,530.00**	**$ 95,715.00**	**$ 4,185.00**	4.77%

2024-2025 Budget-ADOPTED

G/L Code	Account Title	2022-2023	2023-2024	2024-2025	difference $	difference %
POLICE						
511100	Salaries	$ 1,105,803.00	$ 1,144,510.00	$ 1,261,145.00	$ 116,635.00	10.55%
511300	Overtime	$ 25,000.00	$ 27,500.00	$ 25,000.00	$ (2,500.00)	-10.00%
512200	Payroll Taxes - Fica/MC	$ 86,500.00	$ 95,150.00	$ 100,891.00	$ 5,741.00	6.64%
512400	Retirement	$ 113,055.00	$ 118,707.00	$ 126,145.00	$ 7,438.00	6.58%
512700	Workers Comp	$ 43,700.00	$ 45,448.00	$ 30,000.00	$ (15,448.00)	-35.35%
512910	Health Insurance	$ 161,600.00	$ 193,920.00	$ 230,480.00	$ 36,560.00	22.62%
512920	Life Insurance	$ 950.00	$ 950.00	$ 950.00	$ -	0.00%
512930	Employee Training	$ 9,000.00	$ 9,000.00	$ 9,500.00	$ 500.00	5.56%
512940	Med Service - Employee	$ 600.00	$ 600.00	$ 600.00	$ -	0.00%
512950	Clothing Allowance	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ -	0.00%
512960	Employee Bonds	$ 150.00	$ 150.00	$ 175.00	$ 25.00	16.67%
521300	Computer Software Support	$ 75,560.00	$ 75,560.00	$ 76,000.00	$ 440.00	0.58%
522201	Repairs	$ 16,000.00	$ 16,000.00	$ 16,500.00	$ 500.00	3.13%
522203	Maintenance/copier	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
522204	Maintenance/police	$ 4,000.00	$ 2,000.00	$ 2,690.00	$ 690.00	17.25%
523201	Telephone	$ 10,000.00	$ 12,000.00	$ 25,000.00	$ 13,000.00	130.00%
523600	Dues	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
531101	Supplies	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ -	0.00%
531102	Computer Supplies	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -	0.00%
531103	Radios	$ 14,000.00	$ 10,000.00	$ 3,000.00	$ (7,000.00)	-50.00%
531104	Tires	$ 8,000.00	$ 8,000.00	$ 7,000.00	$ (1,000.00)	-12.50%
531230	Electricity	$ 7,000.00	$ 7,500.00	$ 8,000.00	$ 500.00	
531270	Gasoline	$ 52,000.00	$ 52,000.00	$ 52,000.00	$ -	0.00%
531701	Postage	$ 250.00	$ 500.00	$ 400.00	$ (100.00)	-40.00%
522300	Building Rent	$ -	$ -	$ -	$ -	
540000	Capital outlays	$ -	$ -	$ -	$ -	
431799	Miscellaneous	$ -	$ -	$ 500.00	$ 500.00	
	POLICE TOTAL	**$ 1,779,168.00**	**$ 1,865,495.00**	**$ 2,021,976.00**	**$ 156,481.00**	8.80%
CITY COURT						
511100	Salaries	$ 61,440.00	$ 64,190.00	$ 67,399.00	$ 3,209.00	5.22%
511103	Salaries - City Judge	$ 14,545.00	$ 15,055.00	$ 15,000.00	$ (55.00)	-0.38%
511300	Overtime	$ 3,100.00	$ 3,500.00	$ -	$ (3,500.00)	-112.90%
512200	Payroll Taxes - Fica/MC	$ 5,000.00	$ 6,000.00	$ 6,000.00	$ -	0.00%
512400	Retirement	$ 6,500.00	$ 6,500.00	$ 6,740.00	$ 240.00	3.69%
512700	Workers Comp	$ 1,050.00	$ 1,050.00	$ 1,050.00	$ -	0.00%

2024-2025 Budget-ADOPTED

G/L Code	Account Title	2022-2023	2023-2024	2024-2025	difference $	difference %
512910	Health Insurance	$ 10,100.00	$ 11,500.00	$ 13,600.00	$ 2,100.00	20.79%
512920	Life Insurance	$ 50.00	$ 50.00	$ 50.00	$ -	0.00%
512930	Employee Training	$ 700.00	$ 700.00	$ 1,000.00	$ 300.00	42.86%
512931	Judge Training	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
521210	Solicitor's Pay	$ 12,000.00	$ 13,000.00	$ 13,800.00	$ 800.00	6.67%
521211	Prison board	$ 14,000.00	$ 14,000.00	$ 10,000.00	$ (4,000.00)	-28.57%
521212	Court appointed attorney	$ 13,500.00	$ 14,000.00	$ 13,800.00	$ (200.00)	-1.48%
521213	Court Reporter	$ 3,000.00	$ 3,000.00	$ 3,600.00	$ 600.00	20.00%
521214	Court interpreter	$ 600.00	$ 600.00	$ 600.00	$ -	0.00%
521215	Witness fees	$ 300.00	$ 300.00	$ 300.00	$ -	0.00%
521217	SSL Services	$ 200.00	$ 200.00	$ 200.00	$ -	0.00%
521300	Computer Software Support	$ 6,075.00	$ 5,550.00	$ 8,200.00	$ 2,650.00	43.62%
522201	Repairs	$ 200.00	$ 200.00	$ 700.00	$ 500.00	250.00%
523201	Telephone	$ 300.00	$ 500.00	$ 1,200.00	$ 700.00	233.33%
523600	Dues	$ 200.00	$ 200.00	$ 200.00	$ -	0.00%
531101	Supplies	$ 2,000.00	$ 2,000.00	$ 1,500.00	$ (500.00)	-25.00%
531701	Postage	$ 350.00	$ 350.00	$ 200.00	$ (150.00)	-42.86%
531705	Prisoner med expense	$ 300.00	$ 300.00	$ 300.00	$ -	0.00%
542400	Computer Equipment	$ 1,000.00	$ 1,500.00	$ 2,500.00	$ 1,000.00	100.00%
	CITY COURT TOTAL	**$ 157,510.00**	**$ 165,245.00**	**$ 168,939.00**	**$ 3,694.00**	**2.35%**
FIRE DEPARTMENT						
511100	Salaries	$ 320,000.00	$ 371,450.00	$ 426,229.00	$ 54,779.00	17.12%
511104	Fireman pay 1099	$ 500.00	$ -	$ -	$ -	0.00%
511300	Overtime	$ 3,750.00	$ 6,711.00	$ 5,000.00	$ (1,711.00)	-45.63%
512200	Payroll Taxes	$ 26,600.00	$ 42,500.00	$ 35,000.00	$ (7,500.00)	-28.20%
512400	Retirement	$ 4,600.00	$ 9,200.00	$ 18,000.00	$ 8,800.00	191.30%
512700	Workers Comp	$ 15,500.00	$ 17,500.00	$ 15,000.00	$ (2,500.00)	-16.13%
512910	Health Insurance	$ 10,500.00	$ 21,000.00	$ 40,000.00	$ 19,000.00	180.95%
512920	Life Insurance	$ 50.00	$ 50.00	$ 144.00	$ 94.00	188.00%
512950	Clothing Allowance	$ -	$ -	$ 10,000.00	$ 10,000.00	
521300	Computer Software Support	$ 13,570.00	$ 13,570.00	$ 19,400.00	$ 5,830.00	42.96%
522201	Repairs	$ 20,000.00	$ 22,000.00	$ 16,000.00	$ (6,000.00)	-30.00%
522202	Maintenance/Labor	$ 5,200.00	$ 5,200.00	$ 5,000.00	$ (200.00)	-3.85%
522300	Building Rent	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ -	0.00%
523101	Liability Insurance	$ 9,000.00	$ 9,000.00	$ 9,000.00	$ -	0.00%
523201	Telephone	$ 1,000.00	$ 1,300.00	$ 2,200.00	$ 900.00	90.00%

2024-2025 Budget-ADOPTED

G/L Code	Account Title	2022-2023	2023-2024	2024-2025	difference $	difference %
531101	Supplies	$ 32,000.00	$ 30,000.00	$ 20,000.00	$ (10,000.00)	-31.25%
531230	Electricity	$ 1,200.00	$ 1,200.00	$ 1,200.00	$ -	0.00%
531270	Gasoline	$ 7,800.00	$ 7,800.00	$ 8,000.00	$ 200.00	2.56%
531280	Heat	$ 1,200.00	$ 1,100.00	$ 1,000.00	$ (100.00)	-8.33%
531701	Postage	$ 50.00	$ 50.00	$ 50.00	$ -	0.00%
540000	Capital Outlay	$ -	$ -	$ -	$ -	
579000	Contingencies	$ 5,000.00	$ 4,000.00	$ 4,000.00	$ -	0.00%
	FIRE TOTAL	**$ 489,520.00**	**$ 575,631.00**	**$ 647,223.00**	**$ 71,592.00**	14.62%
STREETS						
511100	Salaries	$ 34,050.00	$ 35,250.00	$ 38,626.00	$ 3,376.00	9.91%
511300	Overtime	$ 1,200.00	$ 1,200.00	$ 3,000.00	$ 1,800.00	150.00%
512200	Payroll Taxes - Fica/MC	$ 2,700.00	$ 2,930.00	$ 3,090.00	$ 160.00	5.93%
512400	Retirement	$ 3,525.00	$ 3,650.00	$ 3,863.00	$ 213.00	6.04%
512700	Workers Comp	$ 2,800.00	$ 2,800.00	$ 2,800.00	$ -	0.00%
512910	Health Insurance	$ 10,100.00	$ 12,100.00	$ 13,558.00	$ 1,458.00	14.44%
512920	Life Insurance	$ 50.00	$ 50.00	$ 50.00	$ -	0.00%
512930	Employee Training	$ 150.00	$ 150.00	$ 150.00	$ -	0.00%
512940	Medical services	$ 100.00	$ 100.00	$ 100.00	$ -	0.00%
512950	Clothing allowance	$ 400.00	$ 400.00	$ 400.00	$ -	0.00%
521400	Contract srv-Prison workers	$ 10,500.00	$ 10,500.00	$ 9,500.00	$ (1,000.00)	-9.52%
522201	Repairs	$ 7,000.00	$ 7,500.00	$ 7,500.00	$ -	0.00%
522211	LMIG - Street Repairs	$ 54,750.00	$57,500.00	$55,000.00	$ (2,500.00)	-4.57%
522212	LMIG Safety - Streets	$ -	$ -	$ -	$ -	
523201	Telephone	$ 550.00	$ 550.00	$ 550.00	$ -	0.00%
531101	Supplies	$ 6,500.00	$ 6,500.00	$ 6,620.00	$ 120.00	1.85%
531104	Tires	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
531230	Electricity	$ 600.00	$ 600.00	$ 600.00	$ -	0.00%
531270	Gasoline	$ 5,500.00	$ 5,500.00	$ 5,500.00	$ -	0.00%
540000	Capital Outlays	$ -	$ -	$ -	$ -	
542001	Equipment	$ 3,000.00	$ 2,500.00	$ 2,500.00	$ -	0.00%
	STREETS TOTAL	**$ 144,475.00**	**$ 150,780.00**	**$ 154,407.00**	**$ 3,627.00**	2.51%
SANITATION						
	Salaries	$ 111,390.00	$ 115,290.00	$ 128,000.00	$ 12,710.00	11.41%
511300	Overtime	$ 6,200.00	$ 6,200.00	$ 6,000.00	$ (200.00)	-3.23%
512200	Payroll Taxes - Fica/MC	$ 9,100.00	$ 9,700.00	$ 11,189.00	$ 1,489.00	16.36%
512400	Retirement	$ 11,800.00	$ 12,225.00	$ 12,900.00	$ 675.00	5.72%
512700	Workers Comp	$ 11,700.00	$ 13,000.00	$ 12,000.00	$ (1,000.00)	-8.55%

2024-2025 Budget-ADOPTED

G/L Code	Account Title	2022-2023	2023-2024	2024-2025	difference $	difference %
512910	Health Insurance	$ 20,200.00	$ 23,400.00	$ 27,115.00	$ 3,715.00	18.39%
512920	Life Insurance	$ 100.00	$ 100.00	$ 100.00	$ -	0.00%
512940	Medical services	$ 100.00	$ 100.00	$ 100.00	$ -	0.00%
512950	Clothing allowance	$ 750.00	$ 750.00	$ 750.00	$ -	0.00%
521300	Computure Software Support	$ 175.00	$ 175.00	$ 175.00	$ -	0.00%
522201	Repairs	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ -	0.00%
523201	Telephone	$ 1,100.00	$ 1,100.00	$ 1,200.00	$ 100.00	9.09%
523902	Landfill Tipping Fees	$ 122,000.00	$ 122,000.00	$ 144,000.00	$ 22,000.00	18.03%
531101	Supplies	$ 8,000.00	$ 9,000.00	$ 9,000.00	$ -	0.00%
531104	Tires	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ -	0.00%
531230	Electricity	$ 2,000.00	$ 2,500.00	$ 2,500.00	$ -	0.00%
531270	Gasoline	$ 14,500.00	$ 14,500.00	$ 15,600.00	$ 1,100.00	7.59%
540000	Capital Outlay	$ -	$ -	$ -	$ -	
579000	Contingencies	$ 3,000.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
	SANITATION TOTAL	**$ 336,615.00**	**$ 346,540.00**	**$ 387,129.00**	**$ 40,589.00**	**12.06%**
CITY PARK						
522201	Repairs	$ 3,000.00	$ 1,500.00	$ 2,000.00	$ 500.00	16.67%
523102	Property lease insurance	$ 4,600.00	$ 5,200.00	$ 5,200.00	$ -	0.00%
531101	Supplies	$ 5,500.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
531230	Electricity	$ 4,900.00	$ 4,900.00	$ 4,900.00	$ -	0.00%
540000	Capital Outlay	$ 5,000.00	$ 3,000.00	$ 3,000.00	$ -	0.00%
542501	Playground supplies	$ 18,000.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
579000	Contingencies	$ 1,500.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
	CITY PARK TOTAL	**$ 42,500.00**	**$ 19,600.00**	**$ 20,100.00**	**$ 500.00**	1.18%
	GENERAL FUND - EXPENDITURE TOTAL	**$ 4,145,545.00**	**$ 4,413,641.00**	**$ 4,797,777.00**	**$ 384,136.00**	9.27%
210 CONFISCATED CASH - REVENUE						
350000	**FINES AND FOREITURES**					
351320	Confiscated Fund Revenue	$ 10,000.00	$ 10,000.00	$ 2,500.00	$ (7,500.00)	-75.00%
360000	**INVESTMENT INCOME**					
361000	Interest Income	$ 5.00	$ 80.00	$ 120.00	$ 40.00	50.00%
	TOTAL	**$ 10,005.00**	**$ 10,080.00**	**$ 2,620.00**	**$ (7,460.00)**	-74.01%
210 CONFISCATED CASH - EXPENDITURES						
POLICE						
531101	Supplies	$ 10,005.00	$ 10,080.00	$ 2,620.00	$ (7,460.00)	-74.01%
	TOTAL	**$ 10,005.00**	**$ 10,080.00**	**$ 2,620.00**	**$ (7,460.00)**	**-74.01%**

***FUND CAN **ONLY** BE USED FOR POLICE EQUIPMENT AND RELATED ITEMS
THIS IS NOT A PART OF THE GENERAL FUND REVENUES OR A PART OF THE
POLICE DEPARTMENT EXPENDITURES IN THE GENERAL FUND BUDGET***

230 AMERICAN RESCUE PLAN - REVENUE						
330000	**INTERGOVERNMENTAL REVENUES**					
332100	**ARP FISCAL RECOVERY FUND**		$613,000.00	$ 981,162.00	$ 368,162.00	60.06%
360000	**INVESTMENT INCOME**					

2024-2025 Budget-ADOPTED

G/L Code	Account Title	2022-2023	2023-2024	2024-2025	difference $	difference %
361024	Interest Income	$ 100.00	$65,000.00	$37,000.00	$ (28,000.00)	-43.08%
	TOTAL	**$ 100.00**	**$678,000.00**	**$ 1,018,162.00**	**$ 340,162.00**	**50.17%**
230 AMERICAN RESCUE PLAN - EXPENDITURES						
FIRE DEPARTMENT						
541100	ARPA FUND - Ladder Truck	$ -	$ -	$1,018,162.00	$ 1,018,162.00	
WATER						
611500	Transfer to Enterprise Fund	$ 100.00	$350,000.00	$ -	$ (350,000.00)	-100.00%
OTHER FINANCE SOURCES						
541300	84 Underwood Street	$ -	$ 328,000.00	$ -	$ (328,000.00)	-100.00%
	TOTAL	**$ 100.00**	**$ 678,000.00**	**$ 1,018,162.00**	**$ 340,162.00**	**$ (1.00)**
275 HOTEL/MOTEL TAX - REVENUE						
310000	**TAXES**					
314100	Revenue Hotel/Motel (50% of 3%)	$ 10,000.00	$ 12,000.00	$ 5,625.00	$ 2,000.00	16.67%
314101	Revenue Hotel/Motel (40% of 5%)	$ 6,750.00	$ 8,500.00	$ 7,500.00	$ 1,750.00	20.59%
314102	Restricted Revenue Hotel/Motel (50% of 3%)	$ 5,500.00	$ 6,000.00	$ 5,625.00	$ 500.00	8.33%
314200	Unrestricted Revenue Hotel/Motel (60% of 5%)	$ 5,500.00	$ 6,000.00	$ 11,250.00	$ 500.00	8.33%
	TOTAL	**$ 27,750.00**	**$ 32,500.00**	**$ 30,000.00**	**$ (2,500.00)**	-7.69%
275 HOTEL/MOTEL TAX - EXPENDITURE						
531706	Restricted Revenue Hotel/Motel (50% of 3%)	$ 5,500.00	$ 6,000.00	$ 5,625.00	$ 500.00	8.33%
531708	Restricted Revenue Hotel/Motel (40% of 5%)	$ 6,750.00	$ 8,500.00	$ 7,500.00	$ 1,750.00	20.59%
611200	transfer of Hotel/Motel to Gen Fund	$ 15,500.00	$ 18,000.00	$ 16,875.00	$ 2,500.00	13.89%
	TOTAL	**$ 27,750.00**	**$ 32,500.00**	**$ 30,000.00**	**$ (2,500.00)**	-7.69%
WATER/SEWER REVENUE FUND						
340000	**CHARGES FOR SERVICES**					
344210	Water Revenue	$ 1,045,000.00	$ 1,085,000.00	$ 1,162,400.00	$ 77,400.00	7.13%
344211	Late Fees	$ 30,000.00	$ 35,000.00	$ 39,427.00	$ 4,427.00	12.65%
344212	Reconnect Fees	$ 10,000.00	$ 11,000.00	$ 6,051.00	$ (4,949.00)	-44.99%
344213	Water System Connection Fees	$ 30,000.00	$ 45,000.00	$ 12,000.00	$ (33,000.00)	-73.33%
344217	Leak Protection Revenue	$ -	$ -	$ 35,000.00	$ 35,000.00	
344255	Sewer Revenue	$ 1,191,000.00	$ 1,235,000.00	$ 1,317,386.00	$ 82,386.00	6.67%
344257	Sewer System Connection Fees	$ 20,000.00	$ 25,000.00	$ 12,000.00	$ (13,000.00)	-52.00%
349300	Returned Check Fee	$ 500.00	$ 600.00	$ 600.00	$ -	0.00%
360000	**INVESTMENT INCOME**					
361000	Interest Income	$ 5,000.00	$ 70,000.00	$ 80,000.00	$ 10,000.00	14.29%
380000	**MISCELLANEOUS INCOME**					
389000	Misc. Income	$ 32,000.00	$ 32,000.00	$ 2,000.00	$ (30,000.00)	-93.75%
133000	Retained Earnings	$ 429,940.00	$ 429,940.00	$ 400,000.00	$ (29,940.00)	-6.96%
	TOTAL	**$ 2,793,440.00**	**$ 2,968,540.00**	**$ 3,066,864.00**	**$ 98,324.00**	**3.31%**
WATER						
511100	Salaries	$ 419,250.00	$ 433,925.00	$ 453,143.00	$ 19,218.00	4.43%
511300	Overtime	$ 52,900.00	$ 52,900.00	$ 30,000.00	$ (22,900.00)	-43.29%
512200	Payroll Taxes - Fica/MC	$ 36,120.00	$ 39,700.00	$ 36,251.00	$ (3,449.00)	-8.69%
512400	Retirement	$ 47,215.00	$ 49,575.00	$ 48,314.00	$ (1,261.00)	-2.54%

2024-2025 Budget-ADOPTED

G/L Code	Account Title	2022-2023	2023-2024	2024-2025	difference $	difference %
512410	Pension Plan Expense	$ 3,200.00	$ 3,800.00	$ 3,800.00	$ -	0.00%
512700	Workers Comp	$ 18,000.00	$ 18,720.00	$ 18,720.00	$ -	0.00%
512910	Health Insurance	$ 70,000.00	$ 84,000.00	$ 84,000.00	$ -	0.00%
512920	Life Insurance	$ 350.00	$ 350.00	$ 350.00	$ -	0.00%
512930	Employee Training	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	0.00%
512940	Med Service - Employee	$ 400.00	$ 400.00	$ 400.00	$ -	0.00%
512950	Clothing Allowance	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -	0.00%
521000	Credit/Debit Fees	$ 17,500.00	$ 18,500.00	$ 18,500.00	$ -	0.00%
521201	Accounting Services	$ 500.00	$ 400.00	$ 2,000.00	$ 1,600.00	400.00%
521202	Audit Fees	$ 11,000.00	$ 16,000.00	$ 15,000.00	$ (1,000.00)	-6.25%
521203	Engineering Services	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ -	0.00%
521205	Legal Services	$ -	$ -	$ 4,000.00	$ 4,000.00	
521207	Professional Services	$ -	$ -	$ 2,000.00	$ 2,000.00	
521300	Computer software support	$ 45,000.00	$ 45,000.00	$ 61,380.00	$ 16,380.00	36.40%
521400	Contract svc-Prison workers	$ 20,500.00	$ 20,500.00	$ 20,500.00	$ -	0.00%
522150	Mileage reimbursement	$ 300.00	$ 300.00	$ 300.00	$ -	0.00%
522201	Repairs	$ 60,000.00	$ 60,000.00	$ 60,000.00	$ -	0.00%
522202	Maintenance/labor	$ 2,100.00	$ 2,500.00	$ 2,500.00	$ -	0.00%
523101	Liability Insurance	$ 65,000.00	$ 72,000.00	$ 117,823.00	$ 45,823.00	63.64%
523201	Telephone	$ 5,500.00	$ 5,600.00	$ 7,100.00	$ 1,500.00	26.79%
523300	Advertising	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	0.00%
523600	Dues	$ 9,000.00	$ 10,500.00	$ 12,000.00	$ 1,500.00	14.29%
523903	Over/Short	$ 20.00	$ 20.00	$ 100.00	$ 80.00	400.00%
523905	Return Check Fee	$ 200.00	$ 200.00	$ 200.00	$ -	0.00%
531101	Supplies	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ -	0.00%
531102	Computer Supplies	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ -	0.00%
531104	Tires	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
531107	Radio Read Meters	$ 80,000.00	$ 80,000.00	$ 80,000.00	$ -	0.00%
531110	Chems-Water	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ -	0.00%
531230	Electricity	$ 65,000.00	$ 65,000.00	$ 70,000.00	$ 5,000.00	7.69%
531270	Gasoline	$ 23,000.00	$ 23,000.00	$ 25,000.00	$ 2,000.00	8.70%
531501	Water	$ 230,000.00	$ 310,000.00	$ 360,000.00	$ 50,000.00	16.13%
531701	Postage	$ 4,700.00	$ 4,700.00	$ 4,700.00	$ -	0.00%
531799	Misc.expense	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ -	0.00%

2024-2025 Budget-ADOPTED

G/L Code	Account Title	2022-2023	2023-2024	2024-2025	difference $	difference %
540000	Capital Outlay	$ 45,000.00	$ 45,000.00	$ 45,000.00	$ -	0.00%
541301	Office improvements	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
541403	New line materials	$ 14,000.00	$ 18,000.00	$ 18,000.00	$ -	0.00%
542001	Equipment	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ -	0.00%
542002	Well expense	$ 30,000.00	$ 30,000.00	$ 15,000.00	$ (15,000.00)	-50.00%
542004	Hydrant new/replacements	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ -	0.00%
611100	Administrative Services	$ 173,700.00	$ 173,700.00	$ 191,000.00	$ 17,300.00	9.96%
	WATER TOTAL	**$ 1,716,455.00**	**$ 1,851,290.00**	**$ 1,974,081.00**	$ 122,791.00	**6.63%**
SEWER						
511100	Salaries	$ 354,400.00	$ 366,825.00	$ 370,000.00	$ 3,175.00	0.87%
511300	Overtime	$ 14,000.00	$ 14,000.00	$ 10,000.00	$ (4,000.00)	-28.57%
512200	Payroll Taxes - Fica/MC	$ 28,200.00	$ 30,300.00	$ 30,400.00	$ 100.00	0.33%
512400	Retirement	$ 36,850.00	$ 38,000.00	$ 38,000.00	$ -	0.00%
512700	Workers Comp	$ 14,500.00	$ 14,500.00	$ 14,500.00	$ -	0.00%
512910	Health Insurance	$ 51,000.00	$ 58,440.00	$ 60,000.00	$ 1,560.00	2.67%
512920	Life Insurance	$ 300.00	$ 300.00	$ 300.00	$ -	0.00%
512930	Employee Training	$ 2,000.00	$ 2,500.00	$ 2,500.00	$ -	0.00%
512940	Med Service - Employee	$ 300.00	$ 300.00	$ 300.00	$ -	0.00%
512950	Clothing Allowance	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -	0.00%
521203	Engineering Services	$ 15,000.00	$ 35,000.00	$ 35,000.00	$ -	0.00%
521205	Legal Services	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
521300	Computer Software Support	$ 6,950.00	$ 6,950.00	$ 10,500.00	$ 3,550.00	51.08%
521400	Contract svc-Prison workers	$ 19,000.00	$ 19,000.00	$ 19,000.00	$ -	0.00%
522201	Repairs	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ -	0.00%
522202	Maintenance/labor	$ 3,000.00	$ 5,000.00	$ 5,000.00	$ -	
522203	Maintenance - Copier	$ -	$ -	$ 1,000.00		
523201	Telephone	$ 4,100.00	$ 4,100.00	$ 7,000.00	$ 2,900.00	
523300	Advertising	$ -	$ -	$ 500.00		
523600	Dues	$ 150.00	$ 150.00	$ 150.00	$ -	0.00%
531101	Supplies	$ 30,000.00	$ 25,000.00	$ 25,000.00	$ -	0.00%
531104	Tires	$ 1,500.00	$ 1,250.00	$ 2,000.00	$ 750.00	60.00%
531112	Chemicals-Sewer	$ 60,000.00	$ 60,000.00	$ 55,000.00	$ (5,000.00)	-8.33%
531112	Lab Supplies-Sewer	$ 11,000.00	$ 10,500.00	$ 10,500.00	$ -	0.00%
531230	Electricity	$ 135,000.00	$ 135,000.00	$ 125,000.00	$ (10,000.00)	-7.41%
531231	Electricity Street Lights	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
531270	Gasoline	$ 2,000.00	$ 3,500.00	$ 6,000.00	$ 2,500.00	71.43%

2024-2025 Budget-ADOPTED

G/L Code	Account Title	2022-2023	2023-2024	2024-2025	difference $	difference %
531501	Water	$ 800.00	$ 800.00	$ 800.00	$ -	0.00%
531701	Postage	$ 600.00	$ 500.00	$ 1,000.00	$ 500.00	100.00%
531799	Miscellaneous	$ -	$ -	$ 5,000.00		
540000	Capital Outlay	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ -	0.00%
541302	Plant update/repairs	$ 5,000.00	$ 4,000.00	$ 4,000.00	$ -	0.00%
541403	New line materials	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ -	0.00%
541405	129 N Sewer - GEFA	$ 29,105.00	$ 29,105.00	$ -	$ (29,105.00)	-100.00%
542001	Equipment	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ -	0.00%
579300	Fines (EPD)	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
581002	Truelove Project GEFA	$ 87,230.00	$ 87,230.00	$ 71,360.00	$ (15,870.00)	-18.19%
581003	129 N Sewer Project	$ -	$ -	$ 22,264.00		
581004	Wastewater Plant - loan	$ 63,000.00	$ 63,000.00	$ 30,000.00	$ (33,000.00)	-52.38%
582300	Interest Expense	$ -	$ -	$ 15,869.00	$ 15,869.00	
582301	New Sewer Plant Int Expense	$ -	$ -	$ 6,000.00	$ 6,000.00	
582303	Interest Expense - GEFA #3 CW15013	$ -	$ -	$ 6,840.00	$ 6,840.00	
	SEWER TOTAL	**$ 1,076,985.00**	**$ 1,117,250.00**	**$ 1,092,783.00**	$ (24,467.00)	-2.19%
	WATER/SEWER EXPENSE TOTAL	**$ 2,793,440.00**	**$ 2,968,540.00**	**$ 3,066,864.00**	$ 98,324.00	3.31%