



**CITY OF ANAMOSA**  
**CITY COUNCIL AGENDA – BUDGET WORK SESSION**

**MONDAY, FEBRUARY 5, 2024 – 6:00 P.M.**  
**ANAMOSA LIBRARY & LEARNING CENTER**  
**600 EAST 1ST STREET, ANAMOSA, IA 52205**

*No public comment – Budget Work Session.*

- 1.0) Roll Call**
- 2.0) Budget Work Session**
  - 2.1) FY25 Budget Overview**
  - 2.2) Finalize FY25 Expense Budget**
  - 2.3) Present & Finalize FY25 Revenue Budget**
- 3.0) Adjournment**

# FY25 OUTLOOK

|                       |              |                        |              |
|-----------------------|--------------|------------------------|--------------|
| GENERAL FUND REVENUES | \$ 4,052,830 | POLICE                 | \$ 1,246,844 |
| SPECIAL REVENUES      | \$ 2,016,018 | FIRE                   | \$ 292,700   |
| TIF REVENUES          | \$ 395,500   | STREETS                | \$ 1,632,297 |
| DEBT SERVICE TAX      | \$ 501,300   | LIBRARY                | \$ 350,223   |
| CAPITAL REVENUES      | \$ -         | PARKS & RECREATION     | \$ 815,595   |
| PERMANENT REVENUES    | \$ 1,200     | ECONOMIC DEVELOPMENT   | \$ 160,500   |
| PROPRIETARY REVENUES  | \$ 2,628,200 | GENERAL                | \$ 2,346,072 |
|                       |              | DEBT SERVICE & CAPITAL | \$ 1,335,620 |
|                       |              | PUBLIC UTILITIES       | \$ 8,166,820 |

**TOTAL REVENUES \$ 9,595,048**

**TOTAL EXPENSES \$ 16,346,671**

**TOTAL UNDER/OVER BUDGET: \$ (6,751,624)**

FY24  
(\$5,133,747)

**NOTABLE BUDGET CONSIDERATIONS**

**PUBLIC UTILITIES PROJECTS**

|  |                     |
|--|---------------------|
| FLOW EQ BASIN PROJECT                  | \$ 3,427,000        |
| ALLEY SEWER PROJECT                    | \$ 800,000          |
| <b>Total Public Utilities Projects</b> | <b>\$ 4,227,000</b> |

**TOTAL UNDER/OVER (excluding projects): \$ (2,524,624)**

FY24 remaining balance, excluding projects, was (\$3,886,028).

In FY25, we've moved in the right direction by \$1,261,404

This will need to be funded through a combination of Public Utilities reserves and SRF Loans

General Revenues

| GENERAL -- 01.00 |  |                 |                 |               |                 |                |                |                |               |                          |
|------------------|--|-----------------|-----------------|---------------|-----------------|----------------|----------------|----------------|---------------|--------------------------|
| Account Number   | Account Name                                 | FY 2019 BUDGET  | FY 2020 BUDGET  | FY2020 ACTUAL | FY 2021 ACTUAL  | FY22 ACTUAL    | FY23 ADOPTED   | FY24 ADOPTED   | FY25 PROPOSED |                          |
| 001-950-4000     | GENERAL PROPERTY TAX                         | \$ 1,026,492.00 | \$ 1,039,354.00 | \$ 991,015.73 | \$ 1,111,779.23 | \$1,077,831.00 | \$1,189,220.00 | \$1,187,230.00 | \$ 1,266,162  | 6.64% \$ 78,932.00       |
| 001-950-4008     | OPERATION & MAINT. OF CIVIC CENTER           |                 | \$ 17,321.00    | \$ 17,896.72  | \$ 19,187.67    | \$ 17,964.00   | \$ 20,387.00   | \$ 19,787.00   | \$ -          | -97.06% \$ (19,787.00)   |
| 001-950-4003     | AGRICULTURAL PROPERTY TAX                    | \$ 368.00       | \$ 379.00       | \$ 379.05     | \$ 640.25       | \$ 635.00      | \$ 631.00      | \$ 631.00      | \$ 624        | -1.11% \$ (7.00)         |
| 001-950-4060     | UTILITY EXCISE TAX                           | \$ 27,288.00    | \$ 26,110.00    | \$ 30,638.25  | \$ 27,969.91    | \$ 38,311.00   | \$ 34,013.00   | \$ 45,030.00   | \$ 44,305     | -2.13% \$ (725.00)       |
| 001-950-4013     | TORT, LIABILITY & WORK. COMP. LEVY           | \$ 259,189.00   | \$ 221,150.00   | \$ 223,403.11 | \$ 239,539.07   | \$ 264,180.00  | \$ 337,273.00  | \$ 385,307.00  | \$ 492,019    | 31.64% \$ 106,712.00     |
| 001-950-4061     | TORT, LIABILITY & WORK. COMP. Utility Excise |                 |                 |               |                 | \$ 9,647.00    |                |                | \$ -          | 0.00% \$ -               |
| 001-950-4080     | MOBILE HOME TAX                              | \$ 9,000.00     | \$ 9,000.00     | \$ 9,170.68   | \$ 9,262.78     | \$ 9,000.00    | \$ 9,000.00    | \$ 9,000.00    | \$ 9,500      | 5.56% \$ 500.00          |
| 001-950-4105     | CIGARETTE PERMITS                            | \$ 700.00       | \$ 600.00       | \$ 525.00     | \$ 525.00       | \$ 600.00      | \$ 600.00      | \$ 600.00      | \$ 525        | -12.50% \$ (75.00)       |
| 001-950-4120     | DEVELOPMENT PERMITS/ZONING FEES              | \$ 4,000.00     | \$ 5,000.00     | \$ 5,300.00   | \$ 4,225.00     | \$ 5,000.00    | \$ 5,000.00    | \$ 5,000.00    | \$ 6,000      | 20.00% \$ 1,000.00       |
| 001-950-4300     | INTEREST EARNED CDs & NOW ACCTS.             | \$ 2,000.00     | \$ 2,000.00     | \$ 2,880.00   | \$ 3,987.51     | \$ 2,500.00    | \$ 2,500.00    | \$ 2,500.00    |               | -100.00% \$ (2,500.00)   |
| 001-950-4301     | MEMORIAL HALL INTEREST EARNED                |                 |                 | \$ 4.38       | \$ 4.41         |                |                |                | \$ -          | #DIV/0! \$ -             |
| 001-950-4305     | INTEREST EARNED MONEY MRKT F&M               | \$ 6,800.00     | \$ 10,000.00    | \$ 12,319.25  | \$ 7,741.86     | \$ 5,000.00    | \$ 6,000.00    | \$ 7,500.00    | \$ 14,000     | 108.33% \$ 6,500.00      |
| 001-950-4311     | UPSTAIRS CITY HALL RENT                      | \$ -            | \$ -            | \$ -          | \$ -            | \$ -           | \$ -           | \$ -           | \$ -          | #DIV/0! \$ -             |
| XXX-XXX-XXXX     | COPS GRANT                                   |                 |                 |               |                 |                |                |                | \$ -          | #DIV/0! \$ -             |
| XXX-XXX-XXXX     | SCS GRANT                                    |                 |                 |               |                 |                |                |                | \$ -          | #DIV/0! \$ -             |
| 001-950-4004     | PROPERTY TAX BACKFILL                        | \$ 37,058.00    | \$ 36,959.00    | \$ 48,692.98  | \$ 31,906.91    | \$ 37,716.00   | \$ 28,970.00   | \$ 28,970.00   | \$ 24,837     | -14.27% \$ (4,133.00)    |
| XXX-XXX-XXXX     | S.T.E.P GRANT                                |                 |                 |               |                 |                |                |                |               | #DIV/0! \$ -             |
| XXX-XXX-XXXX     | POLICE TASK FORCE GRANT                      |                 |                 |               |                 |                |                |                | \$ -          | #DIV/0! \$ -             |
| 001-950-4445     | STEP/GTSB GRANT                              |                 |                 | \$ 3,350.51   | \$ 4,055.00     |                |                |                | \$ -          | #DIV/0! \$ -             |
| 001-950-4085     | HOTEL/MOTEL TAX                              | \$ 73,663.00    | \$ 75,000.00    | \$ 62,807.99  | \$ 71,673.14    | \$ 75,000.00   | \$ 72,000.00   | \$ 72,000.00   | \$ 73,000     | 1.39% \$ 1,000.00        |
| 001-950-4450     | LIVING ROADWAYS GRANT                        |                 |                 |               |                 |                |                |                | \$ -          | #DIV/0! \$ -             |
| 001-950-4444     | CDBG HOUSING GRANT                           |                 |                 |               |                 | \$ 207,495.00  | \$ 50,000.00   |                | \$ -          | -24.10% \$ (50,000.00)   |
| 001-950-4443     | REAP GRANT                                   |                 |                 |               | \$ 10,000.00    |                |                |                | \$ -          | #DIV/0! \$ -             |
| 001-950-4700     | PD - EMERG RESPONSE TEAM BUY IN              | \$ 6,000.00     | \$ 6,000.00     | \$ 8,000.00   | \$ 6,000.00     | \$ 6,000.00    | \$ 6,000.00    | \$ -           | \$ 6,000      | 100.00% \$ 6,000.00      |
| 001-950-4705     | JCERT(EMERG RESP TEAM) DONATION              |                 |                 |               |                 |                |                |                |               | #DIV/0! \$ -             |
| 001-950-4100     | CITY SHARED LIQUOR LICENSE                   | \$ 7,400.00     |                 | \$ 6,315.00   | \$ 1,175.00     | \$ 6,500.00    | \$ 5,000.00    | \$ 5,000.00    | \$ 8,000      | 60.00% \$ 3,000.00       |
| 001-950-4555     | LANDFILL ASSESSMENT FEES                     | \$ 52,000.00    | \$ 52,000.00    | \$ 53,205.87  | \$ 54,099.44    | \$ 52,000.00   | \$ 52,000.00   | \$ 52,000.00   | \$ 52,000     | 0.00% \$ -               |
| 001-110-4550     | POLICE REPORTS                               | \$ 300.00       |                 | \$ 345.00     | \$ 1,240.00     | \$ 300.00      | \$ 400.00      | \$ 160.00      | \$ 200        | 10.00% \$ 40.00          |
| 001-110-4440     | TOBCCO COMPLIANCE CHECKS                     | \$ 1,000.00     | \$ 1,000.00     | \$ -          | \$ -            | \$ 500.00      | \$ 1,000.00    | \$ 1,000.00    | \$ 1,000      | 0.00% \$ -               |
| 001-950-4751     | MISCELLANEOUS REVENUES                       | \$ 5,000.00     | \$ 2,500.00     | \$ 35,144.64  | \$ 657,090.60   | \$ 92,000.00   | \$ 5,000.00    | \$ 6,000.00    | \$ 6,000      | 0.00% \$ -               |
| 001-950-4770     | MAGISTRATE COURT REVENUE                     | \$ 3,500.00     | \$ 3,500.00     | \$ 3,596.00   | \$ 4,484.12     | \$ 3,500.00    | \$ 3,500.00    | \$ 3,500.00    | \$ 3,000      | -14.29% \$ (500.00)      |
| 001-950-4775     | PARKING FINES                                | \$ 1,000.00     | \$ 1,000.00     | \$ 1,675.00   | \$ 2,120.00     | \$ 1,000.00    | \$ 1,500.00    | \$ 1,500.00    | \$ 200        | -86.67% \$ (1,300.00)    |
| 001-950-4160     | CABLE TELEVISION FRANCHISE                   | \$ 32,000.00    | \$ 30,000.00    | \$ 29,068.54  | \$ 28,008.72    | \$ 29,000.00   | \$ 28,000.00   | \$ 28,000.00   | \$ 23,000     | -17.86% \$ (5,000.00)    |
| 001-950-4810     | SALE OF CITY EQUIPMENT/MISC.                 | \$ 5,000.00     | \$ 2,500.00     | \$ 450.00     | \$ -            | \$ 2,500.00    | \$ 2,500.00    | \$ -           | \$ -          | 0.00% \$ -               |
| 001-950-4800     | SALE OF CITY PROPERTY                        | \$ 2,000.00     | \$ 2,000.00     | \$ 5,237.78   | \$ 1,936.00     | \$ 2,500.00    | \$ 2,500.00    | \$ -           | \$ -          | 0.00% \$ -               |
| 001-950-4715     | MISCELLANEOUS REFUNDS                        | \$ 10,000.00    | \$ 7,000.00     | \$ 64,060.09  | \$ 199,516.45   | \$ 93,000.00   | \$ 6,000.00    | \$ -           | \$ -          | 0.00% \$ -               |
| 001-950-4161     | GAS FRANCHISE FEE                            | \$ 28,000.00    | \$ 20,000.00    | \$ 26,773.46  | \$ 25,921.60    | \$ 18,000.00   | \$ 20,000.00   | \$ 40,000.00   | \$ 17,422     | -112.89% \$ (22,578.00)  |
| 001-950-4162     | ELECTRIC FRANCHISE FEE                       | \$ 90,000.00    | \$ 100,000.00   | \$ 100,534.59 | \$ 94,047.04    | \$ 105,000.00  | \$ 95,000.00   | \$ 95,000.00   | \$ 115,000    | 21.05% \$ 20,000.00      |
| 001-430-4310     | PARK SHELTER RENTALS                         | \$ 200.00       | \$ 200.00       | \$ 50.00      | \$ -            | \$ 200.00      | \$ 200.00      | \$ 200.00      | \$ -          | -100.00% \$ (200.00)     |
| 001-430-4311     | BALLFIELD RENTALS                            |                 |                 |               |                 |                |                |                | \$ -          | #DIV/0! \$ -             |
| 001-910-4782     | TRANS IN WATER DEPT. MGMT FEE                | \$ 107,496.75   | \$ 110,000.00   | \$ 101,729.00 | \$ 88,201.00    | \$ 99,074.00   | \$ 88,653.00   | \$ 93,000.00   | \$ 102,038    | 10.19% \$ 9,038.00       |
| 001-910-4783     | TRANS IN WWTR DEPT MGMT FEE                  | \$ 107,496.75   | \$ 110,000.00   | \$ 101,729.00 | \$ 88,201.00    | \$ 99,074.00   | \$ 88,653.00   | \$ 93,000.00   | \$ 102,038    | 10.19% \$ 9,038.00       |
|                  | NON-REV. TRANS. IN FROM L.O.T.               |                 |                 |               |                 |                |                |                | \$ -          | #DIV/0! \$ -             |
| 001-910-4831     | NON-REV. TRANS. IN FROM RUT                  | \$ 203,819.00   | \$ 210,000.00   | \$ 210,000.00 | \$ 233,000.00   | \$ 256,000.00  | \$ 235,821.00  | \$ 280,970.23  | \$ 270,084    | -4.62% \$ (10,886.23)    |
|                  | NON-REV. TRANS. IN FROM FLOOD                |                 |                 |               | \$ 800.53       |                |                |                | \$ -          | #DIV/0! \$ -             |
| 001-910-4832     | NON-REV. TRANS. IN FROM EMP. BENEFIT         | \$ 514,924.00   | \$ 514,924.00   | \$ 514,924.00 | \$ 505,000.00   | \$ 518,671.00  | \$ 476,526.00  | \$ 476,526.00  | \$ 683,189    | 43.37% \$ 206,663.00     |
| 001-910-4833     | NON-REV. TRANS. IN FROM TIF                  |                 |                 |               |                 | \$ 2,689.00    | \$ 87,719.00   |                | \$ -          | -3262.14% \$ (87,719.00) |
|                  | NON-REV. TRANS. IN FROM SA 90                |                 |                 |               | \$ 1.30         |                |                |                | \$ -          | #DIV/0! \$ -             |
| 001-910-4834     | NON-REV. TRANS. IN FROM EMER. LEVY FUN       | \$ 35,126.00    | \$ 35,501.00    | \$ 35,501.00  | \$ 36,591.00    | \$ 36,940.00   | \$ 40,775.00   | \$ 39,574.00   | \$ -          | -97.05% \$ (39,574.00)   |
|                  | NON-REV TRANS. IN FROM PROJECTS              |                 |                 |               |                 |                |                |                | \$ -          | #DIV/0! \$ -             |
| 001-950-4820     | G.O. BOND PROCEEDS                           |                 |                 |               |                 |                |                |                | \$ -          | #DIV/0! \$ -             |
|                  | GO REVENUE FROM \$510,000 ISSUE              |                 |                 |               |                 |                |                |                | \$ -          | #DIV/0! \$ -             |
|                  | LOAN AGREEMENT / P.S. EQUIPMENT              |                 |                 |               |                 |                |                |                | \$ -          | #DIV/0! \$ -             |

General Revenues

|                                 |                        |                        |                        |                        |                        |                        |                        |                     |  |      |         |               |
|---------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------|--|------|---------|---------------|
| LOAN AGREEMENT / POLICE VEHICLE |                        |                        |                        |                        |                        |                        |                        |                     |  | \$ - | #DIV/0! | \$ -          |
|                                 |                        |                        |                        |                        |                        |                        |                        |                     |  |      | \$ -    | \$ -          |
| <b>Subtotal</b>                 | <b>\$ 2,658,820.50</b> | <b>\$ 2,650,998.00</b> | <b>\$ 2,706,722.62</b> | <b>\$ 3,569,931.54</b> | <b>\$ 2,955,496.00</b> | <b>\$ 3,084,453.00</b> | <b>\$ 3,116,704.23</b> | <b>\$ 3,320,143</b> |  |      | 6.60%   | \$ 203,438.77 |

| FIRE SERVICE FUND -- 01.14 |                                  |                      |                      |                      |                      |                      |                      |                   |               |         |          |                |
|----------------------------|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------|---------------|---------|----------|----------------|
| Account Number             | Account Name                     | FY 2019 BUDGET       | FY 2020 BUDGET       | FY2020 ACTUAL        | FY 2021 ACTUAL       | FY22 ACTUAL          | FY23 ADOPTED         | FY24 ADOPTED      | FY25 PROPOSED |         |          |                |
| 015-150-4300               | INTEREST EARNED                  |                      |                      |                      |                      |                      |                      |                   | \$ -          | #DIV/0! | \$ -     |                |
| 015-150-4400               | GRANT TO FIRE SERVICE FUND       |                      | \$ 97,108.00         | \$ 97,107.70         |                      |                      |                      |                   | \$ -          | #DIV/0! | \$ -     |                |
| 015-150-4401               | GRANT TO EQUIP FUND              |                      |                      |                      |                      |                      |                      |                   | \$ -          | #DIV/0! | \$ -     |                |
| 015-150-4550               | FIRE FEES                        | \$ 700.00            | \$ 700.00            | \$ 609.00            | \$ 797.00            | \$ 700.00            | \$ 700.00            | \$ 700.00         | \$ 500        |         | -28.57%  | \$ (200.00)    |
| 015-150-4551               | FIRE FEES TO EQUIP FUND          |                      |                      |                      |                      |                      |                      |                   | \$ -          | #DIV/0! | \$ -     |                |
| 015-150-4475               | RURAL FD COST SHARE OPERATING    | \$ 64,199.00         | \$ 66,227.00         | \$ 66,227.00         | \$ 66,275.50         | \$ 61,743.00         | \$ 69,119.00         | \$ 69,119.00      | \$ 122,000    |         | 76.51%   | \$ 52,881.00   |
| 015-150-4705               | MISC/DONATIONS                   |                      |                      |                      |                      |                      |                      |                   | \$ -          | #DIV/0! | \$ -     |                |
| 015-150-4715               | MISC REFUNDS                     |                      |                      |                      | \$ 15,380.79         |                      |                      |                   | \$ -          | #DIV/0! | \$ -     |                |
| 015-910-4830               | NON-REV TRN FR GENERAL OEPRATING | \$ 69,749.00         | \$ 68,189.00         | \$ 68,189.00         | \$ 68,656.00         | \$ 73,669.00         | \$ 99,881.00         | \$ 99,881.00      | \$ 109,200    |         | 9.33%    | \$ 9,319.00    |
| 015-910-4837               | TRANS FR 65% LOT TO FS EQUIP     | \$ 23,712.00         | \$ 23,192.00         | \$ 23,192.00         | \$ 25,976.00         | \$ 25,877.00         | \$ 26,550.00         | \$ 26,550.00      | \$ 30,500     |         | 14.88%   | \$ 3,950.00    |
| 015-910-4838               | TRAN IN FR FS OPER TO EQUIPMENT  | \$ 16,288.00         | \$ 16,808.00         | \$ 16,808.00         | \$ 14,024.00         | \$ 14,185.00         | \$ 18,450.00         | \$ 18,450.00      | \$ -          |         | -100.00% | \$ (18,450.00) |
|                            |                                  |                      |                      |                      |                      |                      |                      |                   | \$ -          |         | \$ -     |                |
|                            |                                  |                      |                      |                      |                      |                      |                      |                   | \$ -          |         | \$ -     |                |
| <b>Subtotal</b>            | <b>\$ 174,648.00</b>             | <b>\$ 272,224.00</b> | <b>\$ 272,132.70</b> | <b>\$ 191,109.29</b> | <b>\$ 176,174.00</b> | <b>\$ 214,700.00</b> | <b>\$ 214,700.00</b> | <b>\$ 262,200</b> |               |         | 22.12%   | \$ 47,500.00   |

| DISASTER EMERGENCY FUND -- 01.18 |                                  |                |                |               |                      |             |              |              |               |         |      |
|----------------------------------|----------------------------------|----------------|----------------|---------------|----------------------|-------------|--------------|--------------|---------------|---------|------|
| Account Number                   | Account Name                     | FY 2019 BUDGET | FY 2020 BUDGET | FY2020 ACTUAL | FY 2021 ACTUAL       | FY22 ACTUAL | FY23 ADOPTED | FY24 ADOPTED | FY25 PROPOSED |         |      |
|                                  | FEMA ASSISTANCE                  |                |                |               |                      |             |              |              | \$ -          | #DIV/0! | \$ - |
| 001-950-4401                     | 2020 FEDERAL FEMA ASSISTANCE     |                |                |               | \$ 147,261.11        |             |              |              | \$ -          | #DIV/0! | \$ - |
|                                  | 2013 FEDERAL FEMA FLOOD ASST     |                |                |               |                      |             |              |              | \$ -          | #DIV/0! | \$ - |
|                                  | FEDERAL FEMA STORM ASST          |                |                |               |                      |             |              |              | \$ -          | #DIV/0! | \$ - |
|                                  | STATE FEMA ASSISTANCE            |                |                |               |                      |             |              |              | \$ -          | #DIV/0! | \$ - |
| 001-950-4441                     | 2020 COVID STATE FEMA ASSISTANCE |                |                |               | \$ 131,595.47        |             |              |              | \$ -          | #DIV/0! | \$ - |
| 001-950-4440                     | AMERICAN RESCUE PLAN             |                |                |               |                      |             |              |              | \$ -          | #DIV/0! | \$ - |
|                                  | 2013 STATE FEMA FLOOD ASST       |                |                |               |                      |             |              |              | \$ -          | #DIV/0! | \$ - |
|                                  | 2014 STATE FEMA STORM ASST       |                |                |               |                      |             |              |              | \$ -          | #DIV/0! | \$ - |
|                                  | INTERIM LOAN - 2008 FLOOD        |                |                |               |                      |             |              |              | \$ -          | #DIV/0! | \$ - |
|                                  |                                  |                |                |               |                      |             |              |              | \$ -          |         | \$ - |
|                                  |                                  |                |                |               |                      |             |              |              | \$ -          |         | \$ - |
| <b>Subtotal</b>                  | <b>\$ -</b>                      | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>   | <b>\$ 278,856.58</b> | <b>\$ -</b> | <b>\$ -</b>  | <b>\$ -</b>  | <b>\$ -</b>   | #DIV/0! | \$ - |

| LIBRARY FUND -- 01.31 |                                      |                      |                      |                      |                      |                      |                      |                   |               |         |         |               |
|-----------------------|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------|---------------|---------|---------|---------------|
| Account Number        | Account Name                         | FY 2019 BUDGET       | FY 2020 BUDGET       | FY2020 ACTUAL        | FY 2021 ACTUAL       | FY22 ACTUAL          | FY23 ADOPTED         | FY24 ADOPTED      | FY25 PROPOSED |         |         |               |
| 041-410-4300          | INTEREST EARNED                      |                      |                      | \$ 8.05              |                      |                      |                      |                   | \$ -          | #DIV/0! | \$ -    |               |
| 041-410-4305          | INTEREST EARNED MONEY MRKT F&M       |                      |                      | \$ 973.94            | \$ 262.77            |                      |                      |                   | \$ -          | #DIV/0! | \$ -    |               |
| 041-410-4700          | COUNTY SUPPORT                       | \$ 18,748.00         | \$ 19,064.00         | \$ 19,743.00         | \$ 20,810.00         | \$ 20,810.00         | \$ 21,705.00         | \$ 22,705.00      | \$ 21,000     |         | -7.86%  | \$ (1,705.00) |
| 041-410-4780          | FINES/LATE CHARGES/DAMAGES/LOST FEES | \$ 3,269.79          | \$ 3,500.00          | \$ 2,741.83          | \$ 1,522.75          | \$ 2,000.00          | \$ 2,000.00          | \$ -              | \$ 500        |         | 25.00%  | \$ 500.00     |
| 041-410-4705          | MEMORIALS                            |                      |                      | \$ 2,031.13          | \$ 4,105.00          |                      |                      | \$ -              | \$ -          | #DIV/0! | \$ -    |               |
| 041-410-4706          | DONATIONS                            | \$ 14,540.25         | \$ 3,539.72          | \$ 6,121.84          | \$ 6,413.65          | \$ 10,453.00         | \$ 10,000.00         | \$ 7,000.00       | \$ 5,000      |         | -20.00% | \$ (2,000.00) |
| 041-410-4751          | MISCELLANEOUS REVENUE                | \$ 7,012.11          | \$ 8,589.00          | \$ 5,572.53          | \$ 7,849.96          | \$ 3,890.00          | \$ 6,960.00          | \$ 6,960.00       | \$ 10,842     |         | 55.78%  | \$ 3,882.00   |
| 041-410-4310          | ROOM RENT                            | \$ 2,765.00          | \$ 4,100.00          | \$ 3,205.00          | \$ 1,275.00          | \$ 2,000.00          | \$ 2,000.00          | \$ 2,000.00       | \$ 1,500      |         | -25.00% | \$ (500.00)   |
| 041-410-4701          | STATE CONTRIBUTION                   | \$ 3,300.00          | \$ 3,300.00          | \$ 3,529.00          | \$ 3,553.45          | \$ 3,500.00          | \$ 3,500.00          | \$ 3,500.00       | \$ 3,000      |         | -14.29% | \$ (500.00)   |
| 041-910-4830          | NON-REV. TRANSFER IN FROM GEN. FND   | \$ 205,519.46        | \$ 208,598.30        | \$ 208,598.30        | \$ 231,797.00        | \$ 239,182.00        | \$ 243,252.00        | \$ 259,571.09     | \$ 281,045    |         | 8.83%   | \$ 21,473.77  |
| 014-910-4831          | NON-REV. TRANSFER IN FROM SP GIFT    |                      |                      |                      |                      |                      |                      |                   | \$ -          | #DIV/0! | \$ -    |               |
|                       |                                      |                      |                      |                      |                      |                      |                      |                   | \$ -          |         | \$ -    |               |
| <b>Subtotal</b>       | <b>\$ 255,154.61</b>                 | <b>\$ 250,691.02</b> | <b>\$ 252,524.62</b> | <b>\$ 277,589.58</b> | <b>\$ 281,835.00</b> | <b>\$ 289,417.00</b> | <b>\$ 301,736.09</b> | <b>\$ 322,887</b> |               |         | 7.31%   | \$ 21,150.77  |

| RECREATION FUND -- 01.42 |                       |                |                |               |                |             |              |              |               |  |       |      |
|--------------------------|-----------------------|----------------|----------------|---------------|----------------|-------------|--------------|--------------|---------------|--|-------|------|
| Account Number           | Account Name          | FY 2019 BUDGET | FY 2020 BUDGET | FY2020 ACTUAL | FY 2021 ACTUAL | FY22 ACTUAL | FY23 ADOPTED | FY24 ADOPTED | FY25 PROPOSED |  |       |      |
| 043-430-4736             | SALES TAXES COLLECTED | \$ 120.00      | \$ 10.00       | \$ -          | \$ -           | \$ 120.00   | \$ 120.00    | \$ -         | \$ -          |  | 0.00% | \$ - |

General Revenues

|                 |                                     |                     |                     |                    |                     |                     |                     |                     |                  |         |               |
|-----------------|-------------------------------------|---------------------|---------------------|--------------------|---------------------|---------------------|---------------------|---------------------|------------------|---------|---------------|
| 043-430-4737    | LOCAL OPTION SALES TAXES COLLECTED  | \$ 20.00            | \$ 2.00             | \$ -               | \$ -                | \$ 20.00            | \$ 20.00            | \$ -                | \$ -             | 0.00%   | \$ -          |
| 043-430-4550    | EVENT REVENUES                      | \$ 15,000.00        | \$ 13,000.00        | \$ 600.00          | \$ -                | \$ 8,000.00         | \$ 8,000.00         |                     | \$ 2,000         | 25.00%  | \$ 2,000.00   |
| 043-430-4551    | PROGRAM ACTIVITY FEES               | \$ 18,000.00        | \$ 18,000.00        | \$ 7,732.00        | \$ 13,591.00        | \$ 15,000.00        | \$ 15,000.00        | \$ 15,000.00        | \$ 14,000        | -6.67%  | \$ (1,000.00) |
| 043-430-4312    | CONCESSION STAND RENTAL             |                     |                     |                    |                     |                     |                     |                     | \$ -             | #DIV/0! | \$ -          |
| 043-430-4552    | TAXABLE PROGRAM REGISTRATIONS       | \$ 2,000.00         | \$ 172.00           | \$ 678.26          | \$ -                | \$ 500.00           | \$ 500.00           | \$ -                | \$ -             | 0.00%   | \$ -          |
| 043-430-4705    | PARK AND RECREATION DONATIONS       |                     |                     |                    |                     |                     |                     |                     | \$ -             | #DIV/0! | \$ -          |
| XXX-XXX-XXXX    | NON- REV. TRANSFER IN FROM GEN FUND |                     |                     |                    |                     |                     |                     |                     | \$ -             | #DIV/0! | \$ -          |
| <b>Subtotal</b> |                                     | <b>\$ 35,140.00</b> | <b>\$ 31,184.00</b> | <b>\$ 9,010.26</b> | <b>\$ 13,591.00</b> | <b>\$ 23,640.00</b> | <b>\$ 23,640.00</b> | <b>\$ 15,000.00</b> | <b>\$ 16,000</b> | 4.23%   | \$ 1,000.00   |

| LAWRENCE COMMUNITY CENTER -- 01.43 |                                     |                     |                     |                     |                     |                     |                     |                     |                  |          |               |
|------------------------------------|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|----------|---------------|
| Account Number                     | Account Name                        | FY 2019 BUDGET      | FY 2020 BUDGET      | FY2020 ACTUAL       | FY 2021 ACTUAL      | FY22 ACTUAL         | FY23 ADOPTED        | FY24 ADOPTED        | FY25 PROPOSED    |          |               |
| 046-460-4300                       | INTEREST EARNED                     | \$ 4,000.00         | \$ 500.00           | \$ 18,249.69        | \$ 14.11            | \$ 100.00           | \$ -                | \$ -                |                  | #DIV/0!  | \$ -          |
| 046-460-4310                       | RENTALS                             | \$ 12,000.00        | \$ 10,000.00        | \$ 9,010.00         | \$ 1,880.00         | \$ 10,000.00        | \$ 9,000.00         | \$ 5,500.00         | \$ 7,000         | 16.67%   | \$ 1,500.00   |
| 046-460-4301                       | INTEREST F&M MONEY MARKET           |                     |                     | \$ 629.27           | \$ 1,709.27         | \$ 1,500.00         | \$ 1,500.00         | \$ 1,500.00         | \$ 5,000         | 233.33%  | \$ 3,500.00   |
| 046-460-4550                       | SALES TAX COLLECTED                 |                     |                     | \$ 11.77            |                     |                     |                     |                     |                  | #DIV/0!  | \$ -          |
| 046-460-4550                       | LCC MEMBERSHIPS                     | \$ 38,000.00        | \$ 32,000.00        | \$ 31,613.46        | \$ 22,916.50        | \$ 32,000.00        | \$ 32,000.00        | \$ 25,000.00        | \$ 32,000        | 21.88%   | \$ 7,000.00   |
| 046-460-4705                       | LCC DONATIONS                       | \$ 15,000.00        | \$ 2,000.00         | \$ 2,893.00         | \$ 2,000.00         | \$ 2,500.00         | \$ 2,500.00         | \$ 2,500.00         | \$ 2,000         | -20.00%  | \$ (500.00)   |
| 046-460-4751                       | MISCELLANEOUS REVENUES              |                     |                     | \$ 1,800.00         | \$ 2,009.79         |                     |                     | \$ -                | \$ 500           | #DIV/0!  | \$ 500.00     |
| 046-460-4750                       | MERCHANDISE SALES                   | \$ 3,000.00         | \$ 1,500.00         | \$ 1,350.50         | \$ 418.10           | \$ 1,500.00         | \$ 1,500.00         | \$ 1,500.00         |                  | -100.00% | \$ (1,500.00) |
| XXX-XXX-XXXX                       | NON-REV. TRANSFER IN FROM REC.      |                     |                     |                     |                     |                     |                     |                     | \$ -             | #REF!    | \$ -          |
| 046-910-4835                       | NON-REV TRANSF IN FROM GEN(HOTEL/M) | \$ 12,000.00        | \$ 20,000.00        | \$ 20,000.00        | \$ 20,000.00        | \$ 20,000.00        | \$ 25,000.00        | \$ 25,000.00        | \$ 21,500        | -14.00%  | \$ (3,500.00) |
| <b>Subtotal</b>                    |                                     | <b>\$ 84,000.00</b> | <b>\$ 66,000.00</b> | <b>\$ 85,557.69</b> | <b>\$ 50,947.77</b> | <b>\$ 67,600.00</b> | <b>\$ 71,500.00</b> | <b>\$ 61,000.00</b> | <b>\$ 68,000</b> | 9.79%    | \$ 7,000.00   |

| AQUA COURT FUND -- 01.44 |                                  |                     |                     |                     |                     |                     |                     |                     |                  |         |               |
|--------------------------|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|---------|---------------|
| Account Number           | Account Name                     | FY 2019 BUDGET      | FY 2020 BUDGET      | FY2020 ACTUAL       | FY 2021 ACTUAL      | FY22 ACTUAL         | FY23 ADOPTED        | FY24 ADOPTED        | FY25 PROPOSED    |         |               |
| 044-440-4310             | AQUA COURT RENTALS               | \$ 1,500.00         | \$ 500.00           | \$ 1,200.00         | \$ -                | \$ 1,200.00         | \$ 1,200.00         | \$ 1,500.00         | \$ 1,500         | 0.00%   | \$ -          |
| 044-440-4736             | SALES TAX COLLECTED              | \$ 2,670.00         | \$ 1,500.00         | \$ 1,073.11         | \$ 781.64           | \$ 1,500.00         | \$ 1,200.00         | \$ 1,200.00         | \$ 1,200         | 0.00%   | \$ -          |
| 044-440-4554             | DAILY PASSES                     | \$ 17,000.00        | \$ 10,000.00        | \$ 9,909.56         | \$ 3,073.31         | \$ 10,000.00        | \$ 10,000.00        | \$ 15,000.00        | \$ 16,000        | 10.00%  | \$ 1,000.00   |
| 044-440-4556             | SEASON PASSES                    | \$ 19,000.00        | \$ 15,000.00        | \$ 3,877.10         | \$ 9,831.76         | \$ 15,000.00        | \$ 15,000.00        | \$ 15,000.00        | \$ 16,000        | 6.67%   | \$ 1,000.00   |
| 044-440-4552             | SWIM LESSONS                     | \$ 11,000.00        | \$ 10,000.00        | \$ 2,646.00         | \$ -                | \$ 10,000.00        | \$ 5,000.00         | \$ 5,000.00         | \$ 4,000         | -20.00% | \$ (1,000.00) |
| 044-440-4737             | LOCAL OPTION SALES TAX COLLECTED | \$ 445.00           | \$ 400.00           | \$ 160.57           | \$ 130.29           | \$ 400.00           | \$ 300.00           | \$ 300.00           | \$ 300           | 0.00%   | \$ -          |
| 044-440-4760             | CONCESSIONS                      | \$ 18,000.00        | \$ 18,000.00        | \$ 11,183.87        | \$ 5,283.50         | \$ 18,000.00        | \$ 14,000.00        | \$ 14,000.00        | \$ 15,000        | 7.14%   | \$ 1,000.00   |
| 044-440-4751             | MISCELLANEOUS REVENUES           |                     |                     |                     |                     |                     |                     |                     | \$ -             | #DIV/0! | \$ -          |
| 044-440-4706             | AQUACOURT DONATIONS              |                     |                     |                     | \$ 5.00             |                     |                     |                     | \$ -             | #DIV/0! | \$ -          |
| XXX-XXX-XXXX             | NON-REV TRANS IN FROM GENERAL    |                     |                     |                     |                     |                     |                     |                     |                  | #DIV/0! | \$ -          |
| <b>Subtotal</b>          |                                  | <b>\$ 69,615.00</b> | <b>\$ 55,400.00</b> | <b>\$ 30,050.21</b> | <b>\$ 19,105.50</b> | <b>\$ 56,100.00</b> | <b>\$ 46,700.00</b> | <b>\$ 52,000.00</b> | <b>\$ 54,000</b> | 4.28%   | \$ 2,000.00   |

| CEMETERY FUND -- 01.57 |                            |                     |                     |                     |                     |                     |                     |                     |                 |          |               |
|------------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------|----------|---------------|
| Account Number         | Account Name               | FY 2019 BUDGET      | FY 2020 BUDGET      | FY2020 ACTUAL       | FY 2021 ACTUAL      | FY22 ACTUAL         | FY23 ADOPTED        | FY24 ADOPTED        | FY25 PROPOSED   |          |               |
| 001-450-4553           | BURIAL CHARGES             | \$ 5,000.00         | \$ 5,000.00         | \$ 2,150.00         | \$ 7,725.00         | \$ 4,500.00         | \$ 4,500.00         | \$ 4,500.00         | \$ 4,500        | 0.00%    | \$ -          |
| 001-450-4781           | CEMETERY RECORDING FEES    | \$ 100.00           | \$ 100.00           | \$ 110.00           | \$ 160.00           | \$ 100.00           | \$ 100.00           | \$ 100.00           | \$ 100          | 0.00%    | \$ -          |
| 001-450-4741           | CEMETERY MAINTENANCE FUNDS | \$ 1,000.00         | \$ 1,000.00         | \$ 4,150.00         | \$ 350.00           | \$ 2,400.00         | \$ 2,400.00         | \$ 2,400.00         | \$ -            | -100.00% | \$ (2,400.00) |
| 001-450-4740           | CEMETERY PLOT SALES        | \$ 4,000.00         | \$ 4,000.00         | \$ 8,100.00         | \$ 6,300.00         | \$ 5,000.00         | \$ 5,000.00         | \$ 5,000.00         | \$ 5,000        | 0.00%    | \$ -          |
| 001-450-4751           | MISCELLANEOUS REVENUES     |                     |                     |                     |                     |                     |                     |                     | \$ -            | #DIV/0!  | \$ -          |
| <b>Subtotal</b>        |                            | <b>\$ 10,100.00</b> | <b>\$ 10,100.00</b> | <b>\$ 14,510.00</b> | <b>\$ 14,535.00</b> | <b>\$ 12,000.00</b> | <b>\$ 12,000.00</b> | <b>\$ 12,000.00</b> | <b>\$ 9,600</b> | -20.00%  | \$ (2,400.00) |

| PUBLIC SERVICE FUND -- 01.70 |                                    |                |                |               |                |             |              |              |               |         |         |
|------------------------------|------------------------------------|----------------|----------------|---------------|----------------|-------------|--------------|--------------|---------------|---------|---------|
| Account Number               | Account Name                       | FY 2019 BUDGET | FY 2020 BUDGET | FY2020 ACTUAL | FY 2021 ACTUAL | FY22 ACTUAL | FY23 ADOPTED | FY24 ADOPTED | FY25 PROPOSED | #VALUE! | #VALUE! |
| XXX-XXX-XXXX                 | IJOBS STIMULUS MONEY               |                |                |               |                |             |              |              | \$ -          | #DIV/0! | \$ -    |
| XXX-XXX-XXXX                 | NON-REVENUE TRANS. IN FROM GEN FND |                |                |               |                |             |              |              | \$ -          | #DIV/0! | \$ -    |

General Revenues

|  |                           |                 |                 |                 |                 |                 |                 |                 |                 |          |                |
|--|---------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------|----------------|
|  |                           |                 |                 |                 |                 |                 |                 |                 |                 |          |                |
|  | Subtotal                  | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -     | #DIV/0! \$ -   |
|  | TOTAL GENERAL FUND        | \$ 3,287,478.11 | \$ 3,336,597.02 | \$ 3,370,508.10 | \$ 4,415,666.26 | \$ 3,572,845.00 | \$ 3,742,410.00 | \$ 3,773,140.32 | \$ 4,052,830    | 7.47%    | \$ 279,689.54  |
|  | TOTAL SUB-FUNDS           | \$ 633,657.61   | \$ 722,253.02   | \$ 673,917.60   | \$ 902,919.88   | \$ 622,349.00   | \$ 634,157.00   | \$ 656,436.09   |                 | -103.51% | \$(656,436.09) |
|  |                           |                 |                 |                 |                 |                 |                 |                 |                 |          | \$ -           |
|  | TOTAL TRANSFER-INS        | \$ 1,081,137.46 | \$ 1,097,212.30 | \$ 1,097,212.30 | \$ 1,135,845.83 | \$ 1,184,524.00 | \$ 1,168,944.00 | \$ 1,314,241.32 | \$ 1,395,517.86 | 6.95%    | \$ 81,276.54   |
|  | TOTAL INTRAFUND TRANSFERS | \$ 303,556.46   | \$ 313,595.30   | \$ 313,595.30   | \$ 334,477.00   | \$ 347,036.00   | \$ 386,583.00   | \$ 402,902.09   | \$ 411,745      | 2.29%    | \$ 8,842.77    |
|  | TOTAL INTERFUND TRANSFERS | \$ 777,581.00   | \$ 783,617.00   | \$ 783,617.00   | \$ 801,368.83   | \$ 837,488.00   | \$ 782,361.00   | \$ 911,339.23   | \$ 983,773      | 9.26%    | \$ 72,433.77   |

Special Revenues

| ROAD USE TAX                 |                                       |                        |                        |                        |                        |                        |                        |                        |                     |                       |
|------------------------------|---------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------|-----------------------|
| Account Number               | Account Name                          | FY 2019 BUDGET         | FY 2020 BUDGET         | FY2020 ACTUAL          | FY 2021 ACTUAL         | FY22 ACTUAL            | FY23 ADOPTED           | FY24 ADOPTED           | FY25 PROPOSED       |                       |
| 110-210-4430                 | RUT STATE ALLOCATION                  | \$ 690,000.00          | \$ 690,000.00          | \$ 711,202.84          | \$ 828,081.21          | \$ 700,000.00          | \$ 700,000.00          | \$ 700,325.00          | \$ 719,400          | 2.73% \$ 19,075.00    |
|                              |                                       |                        |                        |                        |                        |                        |                        |                        | \$ -                | \$ -                  |
|                              | <b>Subtotal</b>                       | <b>\$ 690,000.00</b>   | <b>\$ 690,000.00</b>   | <b>\$ 711,202.84</b>   | <b>\$ 828,081.21</b>   | <b>\$ 700,000.00</b>   | <b>\$ 700,000.00</b>   | <b>\$ 700,325.00</b>   | <b>\$ 719,400</b>   | 2.73% \$ 19,075.00    |
| LOCAL OPTION SALES TAX - 35% |                                       |                        |                        |                        |                        |                        |                        |                        |                     |                       |
| Account Number               | Account Name                          | FY 2019 BUDGET         | FY 2020 BUDGET         | FY2020 ACTUAL          | FY 2021 ACTUAL         | FY22 ACTUAL            | FY23 ADOPTED           | FY24 ADOPTED           | FY25 PROPOSED       |                       |
| 121-950-4090                 | LOCAL OPTION SALES TAX 35% ALLOCATION | \$ 145,385.00          | \$ 145,385.00          | \$ 169,088.26          | \$ 202,227.32          | \$ 190,000.00          | \$ 190,000.00          | \$ 190,000.00          | \$ 208,738          | 9.86% \$ 18,738.00    |
|                              |                                       |                        |                        |                        |                        |                        |                        |                        | \$ -                | \$ -                  |
|                              | <b>Subtotal</b>                       | <b>\$ 145,385.00</b>   | <b>\$ 145,385.00</b>   | <b>\$ 169,088.26</b>   | <b>\$ 202,227.32</b>   | <b>\$ 190,000.00</b>   | <b>\$ 190,000.00</b>   | <b>\$ 190,000.00</b>   | <b>\$ 208,738</b>   | 9.86% \$ 18,738.00    |
| LOCAL OPTION SALES TAX - 65% |                                       |                        |                        |                        |                        |                        |                        |                        |                     |                       |
| Account Number               | Account Name                          | FY 2019 BUDGET         | FY 2020 BUDGET         | FY2020 ACTUAL          | FY 2021 ACTUAL         | FY22 ACTUAL            | FY23 ADOPTED           | FY24 ADOPTED           | FY25 PROPOSED       |                       |
| 122-950-4091                 | LOCAL OPTION SALES TAX 65% ALLOCATION | \$ 270,000.00          | \$ 270,000.00          | \$ 314,021.13          | \$ 375,564.93          | \$ 350,000.00          | \$ 350,000.00          | \$ 350,000.00          | \$ 374,625          | 7.04% \$ 24,625.00    |
|                              |                                       |                        |                        |                        |                        |                        |                        |                        | \$ -                | \$ -                  |
|                              | <b>Subtotal</b>                       | <b>\$ 270,000.00</b>   | <b>\$ 270,000.00</b>   | <b>\$ 314,021.13</b>   | <b>\$ 375,564.93</b>   | <b>\$ 350,000.00</b>   | <b>\$ 350,000.00</b>   | <b>\$ 350,000.00</b>   | <b>\$ 374,625</b>   | 7.04% \$ 24,625.00    |
| SPECIAL ASSESSMENT           |                                       |                        |                        |                        |                        |                        |                        |                        |                     |                       |
| Account Number               | Account Name                          | FY 2019 BUDGET         | FY 2020 BUDGET         | FY2020 ACTUAL          | FY 2021 ACTUAL         | FY22 ACTUAL            | FY23 ADOPTED           | FY24 ADOPTED           | FY25 PROPOSED       |                       |
| 203-711-4301                 | INTEREST EARNED ON MM                 | \$ -                   | \$ 2,523.96            | \$ 788.74              | \$ -                   | \$ -                   | \$ 3,869.00            | \$ 3,869.00            | \$ 3,200            | -17.29% \$ (669.00)   |
|                              |                                       |                        |                        |                        |                        |                        |                        |                        | \$ -                | \$ -                  |
|                              | <b>Subtotal</b>                       | <b>\$ -</b>            | <b>\$ 2,523.96</b>     | <b>\$ 788.74</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ 3,869.00</b>     | <b>\$ 3,869.00</b>     | <b>\$ 3,200.00</b>  | -17.29% \$ (669.00)   |
| SPECIAL REVENUE FUND         |                                       |                        |                        |                        |                        |                        |                        |                        |                     |                       |
| Account Number               | Account Name                          | FY 2019 BUDGET         | FY 2020 BUDGET         | FY2020 ACTUAL          | FY 2021 ACTUAL         | FY22 ACTUAL            | FY23 ADOPTED           | FY24 ADOPTED           | FY25 PROPOSED       |                       |
| 112-950-4000                 | TAX RECEIPTS                          | \$ 486,956.00          | \$ 486,446.00          | \$ 478,672.16          | \$ 530,968.35          | \$ 504,461.00          | \$ 463,274.00          | \$ 464,783.00          | \$ 683,189          | 47.14% \$ 218,406.00  |
| 112-950-4060                 | UTILITY EXCISE TAX                    | \$ 12,946.00           | \$ 12,020.00           | \$ 14,339.53           | \$ 13,174.09           | \$ 14,210.00           | \$ 13,252.00           | \$ 15,087.00           | \$ 17,215           | 16.06% \$ 2,128.00    |
| 112-950-4301                 | INT EARNED MONEY MRKT F&M             |                        |                        | \$ 789.39              | \$ 246.67              |                        |                        |                        | \$ -                | #DIV/0! \$ -          |
| 112-950-4464                 | PROPERTY TAX BACKFILL                 | \$ 15,022.00           | \$ 15,072.00           | \$ 12,272.20           | \$ 12,315.51           | \$ 14,987.00           | \$ 11,266.00           | \$ 11,266.00           | \$ 9,651            | -14.34% \$ (1,615.00) |
|                              |                                       |                        |                        |                        |                        |                        |                        |                        | \$ -                | \$ -                  |
|                              | <b>Subtotal</b>                       | <b>\$ 514,924.00</b>   | <b>\$ 513,538.00</b>   | <b>\$ 506,073.28</b>   | <b>\$ 556,704.62</b>   | <b>\$ 533,658.00</b>   | <b>\$ 487,792.00</b>   | <b>\$ 491,136.00</b>   | <b>\$ 710,055</b>   | 44.88% \$ 218,919.00  |
|                              | <b>TOTAL SPECIAL REVENUES</b>         | <b>\$ 1,620,309.00</b> | <b>\$ 1,621,446.96</b> | <b>\$ 1,701,174.25</b> | <b>\$ 1,962,578.08</b> | <b>\$ 1,773,658.00</b> | <b>\$ 1,731,661.00</b> | <b>\$ 1,735,330.00</b> | <b>\$ 2,016,018</b> | 16.21% \$ 280,688.00  |

Debt

| DEBT SERVICE TAX |                                     |                      |                      |                      |                      |                      |                      |                      |                   |                        |
|------------------|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------|------------------------|
| Account Number   | Account Name                        | FY 2019 BUDGET       | FY 2020 BUDGET       | FY2020 ACTUAL        | FY 2021 ACTUAL       | FY22 ACTUAL          | FY23 ADOPTED         | FY24 ADOPTED         | FY25 PROPOSED     |                        |
| 200-710-4000     | DEBT SERVICE TAX                    | \$ 77,776.00         | \$ 75,808.00         | \$ 73,600.00         | \$ 74,584.82         | \$ 197,765.00        | \$ 112,025.00        | \$ 343,835.00        | \$ 346,530        | 2.41% \$ 2,695.00      |
| 200-710-4060     | UTILITY EXCISE TAX                  | \$ 1,954.00          | \$ 1,752.00          | \$ 2,089.00          | \$ 1,749.60          | \$ 4,990.00          | \$ 3,065.00          | \$ 9,538.00          | \$ 8,370          | -38.11% \$ (1,168.00)  |
| 200-710-4080     | MOBILE HOME TAX                     | \$ 1,000.00          | \$ 100.00            | \$ 625.93            | \$ 583.72            | \$ 500.00            | \$ 500.00            | \$ 500.00            | \$ 600            | 20.00% \$ 100.00       |
| 200-710-4301     | INT EARNED MONEY MRKT F&M           | \$ 300.00            | \$ 300.00            | \$ 641.31            | \$ 200.42            | \$ 300.00            | \$ 300.00            | \$ -                 | \$ 300            | 100.00% \$ 300.00      |
| 200-710-4464     | PROPERTY TAX BACKFILL               | \$ 2,119.00          | \$ 2,050.00          | \$ 1,787.82          | \$ 1,635.23          | \$ 4,913.00          | \$ 1,431.00          | \$ 2,418.00          |                   | -168.97% \$ (2,418.00) |
|                  | PERSONAL PROP. TAX REPLCMNT         |                      |                      |                      |                      |                      |                      |                      |                   | #DIV/0! \$ -           |
|                  | NON-REV. TRANS. IN -- RUT FUND      | \$ -                 |                      |                      |                      |                      |                      |                      |                   | #DIV/0! \$ -           |
| 200-910-4840     | NON-REV. TRANS. IN -- CORR TIF FUND | \$ 6,473.00          | \$ 8,156.00          | \$ 8,156.00          | \$ 8,303.00          | \$ 17,686.00         | \$ 70,270.00         | \$ 36,850.00         | \$ 103,500        | 94.85% \$ 66,650.00    |
|                  | NON-REV. TRANS. IN -- WTR FND       |                      |                      |                      |                      |                      |                      |                      |                   | #DIV/0! \$ -           |
|                  | NON-REV. TRANS. IN -- W/W FND       |                      |                      |                      |                      |                      |                      |                      |                   | #DIV/0! \$ -           |
|                  | NON-REV. TRANS. IN -- SPEC ASSESS   |                      |                      |                      |                      |                      |                      |                      |                   | #DIV/0! \$ -           |
|                  | NON-REV. TRANS. IN -- GEN. FND      |                      |                      |                      |                      |                      |                      | \$ 50,869.00         |                   | #DIV/0! \$ (50,869.00) |
| 200-910-4841     | NON-REV TRAN IN - 151 TIF FUND      | \$ 99,246.00         | \$ 125,052.00        | \$ 125,052.00        | \$ 127,307.00        | \$ 127,847.00        |                      |                      |                   | #DIV/0! \$ -           |
| 200-910-4842     | NON-REV TRAN IN - MR TIF FUND       | \$ 43,151.00         | \$ 54,371.00         | \$ 54,371.00         | \$ 55,351.00         | \$ 41,238.00         |                      |                      | \$ 42,000         | #DIV/0! \$ 42,000.00   |
| 200-910-4843     | NON-REV TRAN IN - HWY 64 TIF FUND   | \$ 34,520.40         | \$ 43,496.00         | \$ 43,496.00         | \$ 44,281.00         | \$ 50,990.00         |                      |                      |                   | #DIV/0! \$ -           |
|                  | NON-REV TRAN IN FLOOD EMERG         |                      |                      |                      |                      |                      |                      |                      |                   | #DIV/0! \$ -           |
|                  | NON-REV TRANS IN- 65% LOT FUND      |                      |                      |                      |                      |                      |                      |                      |                   | #DIV/0! \$ -           |
|                  | NON-REV TRANS IN-35% LOT FUND       |                      |                      |                      |                      |                      |                      |                      |                   | #DIV/0! \$ -           |
| 200-910-4844     | NON-REV TRANS IN SPEC ASSESS        | \$ 32,363.00         | \$ 40,778.00         | \$ 40,778.00         | \$ 42,011.00         | \$ 43,427.00         |                      |                      |                   | #DIV/0! \$ -           |
| 200-910-4845     | NON-REV TRANS IN FS EQUIP           | \$ 27,384.40         | \$ 27,489.00         | \$ 27,489.00         | \$ 27,439.00         | \$ 27,466.00         | \$ 27,368.00         | \$ -                 |                   | 0.00% \$ -             |
|                  | GO PROCEEDS                         |                      |                      |                      |                      |                      |                      |                      |                   | #DIV/0! \$ -           |
|                  | REVENUE FROM BOND SALES             |                      |                      |                      |                      |                      |                      |                      |                   | #DIV/0! \$ -           |
|                  |                                     |                      |                      |                      |                      |                      |                      |                      |                   | \$ -                   |
|                  | <b>Subtotal</b>                     | <b>\$ 326,286.80</b> | <b>\$ 379,352.00</b> | <b>\$ 378,086.06</b> | <b>\$ 383,445.79</b> | <b>\$ 517,122.00</b> | <b>\$ 214,959.00</b> | <b>\$ 444,010.00</b> | <b>\$ 501,300</b> | 26.65% \$ 57,290.00    |
|                  | <b>TOTAL DEBT</b>                   | <b>\$ 326,286.80</b> | <b>\$ 379,352.00</b> | <b>\$ 378,086.06</b> | <b>\$ 383,445.79</b> | <b>\$ 517,122.00</b> | <b>\$ 214,959.00</b> | <b>\$ 444,010.00</b> | <b>\$ 501,300</b> | 26.65% \$ 57,290.00    |





Permanent

| CEMETERY PERPETUAL CARE |                                     |                |                |               |                |             |              |              |               |                  |
|-------------------------|-------------------------------------|----------------|----------------|---------------|----------------|-------------|--------------|--------------|---------------|------------------|
| Account Number          | Account Name                        | FY 2019 BUDGET | FY 2020 BUDGET | FY2020 ACTUAL | FY 2021 ACTUAL | FY22 ACTUAL | FY23 ADOPTED | FY24 ADOPTED | FY25 PROPOSED |                  |
| 500-450-4706            | 25% OF PLOT SALES                   | \$ 1,000.00    | \$ 1,000.00    | \$ 1,650.00   | \$ 2,100.00    | \$ 1,000.00 | \$ 1,000.00  | \$ 1,000.00  | \$ 1,200      | 20.00% \$ 200.00 |
|                         |                                     |                |                |               |                |             |              |              |               | #DIV/0! \$ -     |
|                         |                                     |                |                |               |                |             |              |              |               | #DIV/0! \$ -     |
|                         | Subtotal                            | \$ 1,000.00    | \$ 1,000.00    | \$ 1,650.00   | \$ 2,100.00    | \$ 1,000.00 | \$ 1,000.00  | \$ 1,000.00  | \$ 1,200      | 20.00% \$ 200.00 |
|                         | <b>TOTAL CEMETERY PERPETUAL CAR</b> | \$ 1,000.00    | \$ 1,000.00    | \$ 1,650.00   | \$ 2,100.00    | \$ 1,000.00 | \$ 1,000.00  | \$ 1,000.00  | \$ 1,200      | 20.00% \$ 200.00 |

| WATER FUND     |                                     |                      |                        |                       |                        |                       |                       |                       |                        |                       |
|----------------|-------------------------------------|----------------------|------------------------|-----------------------|------------------------|-----------------------|-----------------------|-----------------------|------------------------|-----------------------|
| Account Number | Account Name                        | FY 2019 BUDGET       | FY 2020 BUDGET         | FY2020 ACTUAL         | FY 2021 ACTUAL         | FY22 ACTUAL           | FY23 ADOPTED          | FY24 ADOPTED          | FY25 PROPOSED          |                       |
| 600-810-4300   | INTEREST EARNED                     |                      |                        |                       | \$ 31.41               |                       |                       |                       |                        | #DIV/0! \$ -          |
|                | INTEREST EARNED BOND COV.           |                      |                        |                       |                        |                       |                       |                       |                        | #DIV/0! \$ -          |
|                | INTEREST EARNED SINKING FND         |                      |                        |                       |                        |                       |                       |                       |                        | #DIV/0! \$ -          |
| 600-810-4301   | INT EARNED MONEY MRKT F&M           | \$ 5,000.00          | \$ 6,000.00            | \$ 9,207.51           | \$ 2,877.36            | \$ 5,000.00           | \$ 5,000.00           | \$ 5,000.00           | \$ 6,000               | 20.00% \$ 1,000       |
| 600-810-4500   | WATER SALES                         | \$ 762,000.00        | \$ 880,000.00          | \$ 880,718.85         | \$ 1,016,106.14        | \$ 990,000.00         | \$ 990,000.00         | \$ 990,000.00         | \$ 985,000             | -0.51% \$ (5,000)     |
| 600-810-4751   | MISC. REVENUE/REFUNDS/REIMBURSEMENT | \$ 30,000.00         | \$ 30,000.00           | \$ 29,574.16          | \$ 40,467.49           | \$ 30,000.00          | \$ 30,000.00          | \$ 30,000.00          | \$ 30,000              | 0.00% \$ -            |
| 600-810-4736   | WET TAX COLLECTED                   | \$ 44,000.00         | \$ 52,800.00           | \$ 48,884.23          | \$ 57,419.23           | \$ 58,800.00          | \$ 58,800.00          | \$ 58,800.00          | \$ 57,000              | -3.06% \$ (1,800)     |
| 600-810-4530   | PENALTIES                           | \$ 5,000.00          | \$ 5,000.00            | \$ 5,350.99           | \$ 7,464.61            | \$ 5,000.00           | \$ 5,000.00           | \$ 5,000.00           | \$ 5,000               | 0.00% \$ -            |
| 600-910-4846   | NON-REV. TRANS. IN -- SINKING FND   | \$ 125,052.00        | \$ 234,494.00          | \$ 234,494.00         | \$ 234,301.00          | \$ 234,840.00         | \$ 416,809.00         | \$ 422,760.00         |                        | -101.43% \$ (422,760) |
| 600-810-4752   | SRF/BOND PROCEEDS                   |                      |                        |                       | \$ 14,807.66           | \$3,000,000.00        | \$2,000,000.00        |                       |                        | 0.00% \$ -            |
|                | INTERIM FINANCING PROCEEDS          |                      |                        |                       |                        |                       |                       |                       |                        | #DIV/0! \$ -          |
|                | JOBS GRANT PROCEEDS                 |                      |                        |                       |                        |                       |                       |                       |                        | #DIV/0! \$ -          |
|                |                                     |                      |                        |                       |                        |                       |                       |                       |                        | \$ -                  |
|                | <b>Subtotal</b>                     | <b>\$ 971,052.00</b> | <b>\$ 1,208,294.00</b> | <b>\$1,208,229.74</b> | <b>\$ 1,373,474.90</b> | <b>\$4,323,640.00</b> | <b>\$3,505,609.00</b> | <b>\$1,511,560.00</b> | <b>\$ 1,083,000.00</b> |                       |
|                | <b>Subtotal w/o Transfers</b>       | <b>\$ 846,000.00</b> | <b>\$ 973,800.00</b>   | <b>\$ 973,735.74</b>  | <b>\$ 1,139,173.90</b> | <b>\$4,088,800.00</b> | <b>\$3,088,800.00</b> | <b>\$1,088,800.00</b> | <b>\$ 1,083,000.00</b> | -0.19% \$ (5,800)     |

| WASTEWATER FUND |                                     |                        |                        |                       |                        |                       |                       |                       |                        |                       |
|-----------------|-------------------------------------|------------------------|------------------------|-----------------------|------------------------|-----------------------|-----------------------|-----------------------|------------------------|-----------------------|
| Account Number  | Account Name                        | FY 2019 BUDGET         | FY 2020 BUDGET         | FY2020 ACTUAL         | FY 2021 ACTUAL         | FY22 ACTUAL           | FY23 ADOPTED          | FY24 ADOPTED          | FY25 PROPOSED          |                       |
| 610-815-4300    | INTEREST EARNED W/W FUND            | \$ -                   | \$ -                   | \$ 463.96             | \$ 512.10              |                       |                       |                       |                        | #DIV/0! \$ -          |
| 610-815-4301    | INT EARNED MONEY MRKT F&M           | \$ 16,000.00           | \$ 20,000.00           | \$ 22,275.22          | \$ 6,961.01            | \$ 9,000.00           | \$ 9,000.00           | \$ 9,000.00           | \$ 10,000              | 11.11% \$ 1,000       |
| 610-815-4500    | SEWER RENTAL -- NONTAX              | \$ 1,500,000.00        | \$ 1,560,000.00        | \$1,600,680.85        | \$ 1,490,365.74        | \$1,560,000.00        | \$1,560,000.00        | \$1,560,000.00        | \$ 1,500,000           | -3.85% \$ (60,000)    |
| 610-815-4501    | SEWER RENTAL -- TAXABLE             | \$ 140,000.00          | \$ 140,000.00          | \$ 155,445.96         | \$ 171,008.22          | \$ 170,000.00         | \$ 170,000.00         | \$ 170,000.00         |                        | -100.00% \$ (170,000) |
| 610-815-4530    | PENALTIES                           | \$ 10,000.00           | \$ 10,000.00           | \$ 12,926.57          | \$ 23,050.57           | \$ 15,000.00          | \$ 15,000.00          | \$ 15,000.00          | \$ 10,000              | -33.33% \$ (5,000)    |
| 610-815-4751    | MISC. REVENUE/REFUNDS/REIMBURSEMENT | \$ 12,000.00           | \$ 11,000.00           | \$ 14,501.59          | \$ 20,375.11           | \$ 15,000.00          | \$ 15,000.00          | \$ 15,000.00          | \$ 14,000              | -6.67% \$ (1,000)     |
| 610-815-4736    | SALES TAX COLLECTED                 | \$ 9,800.00            | \$ 9,800.00            | \$ 10,280.24          | \$ 11,720.09           | \$ 11,900.00          | \$ 11,900.00          | \$ 11,900.00          | \$ 10,000              | -15.97% \$ (1,900)    |
| 610-815-4737    | LOT TAX COLLECTED                   |                        |                        | \$ 51.94              | \$ 20.82               |                       |                       |                       | \$ 1,200               |                       |
| 610-910-4846    | NON-REV. TRANS. IN -- SINKING FND   | \$ 134,703.00          | \$ 122,720.00          | \$ 122,720.00         | \$ 124,640.00          | \$ 125,481.00         | \$ 127,260.00         | \$ 136,390.00         |                        |                       |
|                 | REVENUE BOND PROCEEDS               |                        |                        |                       |                        |                       |                       |                       |                        |                       |
|                 | SRF LOAN PROCEEDS                   |                        |                        |                       |                        | \$2,000,000.00        | \$2,000,000.00        |                       |                        | 0.00% \$ -            |
|                 |                                     |                        |                        |                       |                        |                       |                       |                       |                        |                       |
|                 | <b>Subtotal</b>                     | <b>\$ 1,822,503.00</b> | <b>\$ 1,873,520.00</b> | <b>\$1,939,346.33</b> | <b>\$ 1,848,653.66</b> | <b>\$3,906,381.00</b> | <b>\$3,908,160.00</b> | <b>\$1,917,290.00</b> | <b>\$ 1,545,200.00</b> |                       |
|                 | <b>Subtotal w/o Transfers</b>       | <b>\$ 1,687,800.00</b> | <b>\$ 1,750,800.00</b> | <b>\$1,816,626.33</b> | <b>\$ 1,724,013.66</b> | <b>\$3,780,900.00</b> | <b>\$3,780,900.00</b> | <b>\$1,780,900.00</b> | <b>\$ 1,545,200.00</b> | -6.23% \$ (235,700)   |

|  |  |                        |                        |                       |                        |                       |                       |                       |                        |                         |
|--|--|------------------------|------------------------|-----------------------|------------------------|-----------------------|-----------------------|-----------------------|------------------------|-------------------------|
|  | <b>TOTAL PROPRIETARY FUND</b>                | <b>\$ 2,793,555.00</b> | <b>\$ 3,081,814.00</b> | <b>\$3,147,576.07</b> | <b>\$ 3,222,128.56</b> | <b>\$8,230,021.00</b> | <b>\$7,413,769.00</b> | <b>\$3,428,850.00</b> | <b>\$ 2,628,200.00</b> | -10.80% \$ (800,650.00) |
|  | <b>TOTAL TRANSFER-INS</b>                    | <b>\$ 259,755.00</b>   | <b>\$ 357,214.00</b>   | <b>\$ 357,214.00</b>  | <b>\$ 358,941.00</b>   | <b>\$ 360,321.00</b>  | <b>\$ 544,069.00</b>  | <b>\$ 559,150.00</b>  | <b>\$ -</b>            | \$ (559,150.00)         |
|  | <b>TOTAL PROPRIETARY FUND (LESS TRANSFER</b> | <b>\$ 2,533,800.00</b> | <b>\$ 2,724,600.00</b> | <b>\$2,790,362.07</b> | <b>\$ 2,863,187.56</b> | <b>\$7,869,700.00</b> | <b>\$6,869,700.00</b> | <b>\$2,869,700.00</b> | <b>\$ 2,628,200.00</b> | -3.52% \$ (241,500.00)  |