



**STATE FINANCIAL SERVICES DIVISION**  
**LOCAL GOVERNMENT SERVICES BUREAU**  
Mitchell Building Room 255, PO Box 200547, Helena, Montana 59620-0547  
Phone (406) 444-9101  
[Local Government Services Bureau Portal](#)

# **MONTANA**

## **FINAL**

# **BUDGET DOCUMENT**



**Fiscal Year ended June 30, 2024**

**City of White Sulphur Springs**

Form Prescribed by Department of Administration  
Local Government Services Bureau  
Montana Budgetary, Accounting, and Reporting System

**MONTANA CITY/TOWN/COUNTY FINAL BUDGET DOCUMENT  
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## BUDGET CERTIFICATION

**THIS IS TO CERTIFY** that the Annual Budget for Fiscal 2024, was prepared according to law and adopted by the City/Town Council, City/Town Commission, Board of County Commissioners, on September 5, 2023; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed  Date 9-5-2023  
Mayor

Signed  Date 9-5-2023  
City Clerk-Treasurer

**City of White Sulphur Springs**

## **ADOPTED BUDGET RESOLUTION:**

Please Insert a copy of the  
Approved Budget Resolution

**RESOLUTION # 2023-09**

**WHEREAS**, the completed budget for FY 2023-2024, as determined according to the provisions of the municipal budget laws, together with tabulations of cash amounts obtained by taxation and mill levy which will be required in order to raise such amounts, has been prepared and presented to the Council; and

**WHEREAS**, the Council has reviewed the figures and finds the budgeted amounts and appropriations meet with statutory and municipal budget requirements and the needs of the City of White Sulphur Springs; and

**WHEREAS**, the Proposed Budget for FY 2023-2024 was presented for consideration at a public hearing on August 23, 2022, adjustments were made, and the Council moved to approve the revised budget and set it for adoption by resolution on September 5, 2023 at a regularly scheduled meeting; and

**WHEREAS**, consistent with MCA 7-6-4031, it is intended the Mayor may transfer appropriations between items within the same fund; and all line item transfers which, cumulatively, result in more than a ten percent (10%) increase in or decrease to an account's budgetary appropriation must be reported to the City Council at its next regularly scheduled meeting.

**NOW, THEREFORE BE IT RESOLVED**, That the said budget presented be the same budget of the City of White Sulphur Springs, Montana for the fiscal year commencing on the 1<sup>st</sup> day of July 2023 and ending on the 30<sup>th</sup> day of June 2024 as reflected below:

The Council herewith makes and records the following summary of said budget:

101.86 Non-Voted Mills + 5 Voted Mills = 106.86 mills levied @ \$2347.87 a mill  
 ---With General Fund Levied @ 85.36 Mills

<u>Salaries</u>	<u>Original</u>	<u>Adjusted</u>
City Council	\$ 5,633	
Mayor	10,450	
City Court - Judge	25,500	
Clerk-Treasurer/Assistant Clerk & Employer Contributions	54,800	
Facilities - Janitorial -City Hall/City Courthouse Employer Contributions	400	
Public Works Director/Extra Help & Employer Contributions	95,000	
Animal Control & Employer Contributions	18,500	
Parks/Extra Help & Employer Contributions	42,500	
<u>Expenses</u>		
City Council -Supplies	\$ 61	
City Council -Purchased Services	3,250	
Mayor - Purchased Supplies	2,416	
City Court - Judge - Supplies	1,500	
City Court - Judge - Purchased Services	4,278	
City Office - Supplies	10,000	
City Office - Purchased Services	39,666	
City Office - Surety Bond	200	
Audit - Purchased Services	12,200	
Election - Purchased Services	3,500	
Attorney - Purchased Services	46,450	
City Hall Facilities - Supplies	14,100	
City Hall Facilities - Purchased Services	25,400	
City Offices Telephone - Purchased Services	6,500	
City Law Enforcement Services - Contract Payment to County	6,000	
Road & Street Services - Supplies	24,901	

Road & Street Services - Purchased Services	6,043	
Road & Streets Services – Building Materials	4,000	
Road & Street Services- Machinery & Equipment Rental	9,225	
Street Lighting - Purchased Services	9,936	
Propane - Purchased Services	15,000	
Garbage Services - Purchased Services	4,126	
Weed Control - Supplies	350	
Weed Control - Purchased Services	350	
Animal Control - Supplies	18,450	
Animal Control - Purchased Services	18,500	
Animal Control - Machinery & Equipment	8,500	
Parks - Supplies	11,000	
Parks - Purchased Services	6,000	
Parks - Building Materials	500	
Parks - Machinery & Equipment	3,000	
City Other Purchased Services	1,100	
City Other Liability & Comp Insurance	28,000	
City Other Capital Projects	56,000	
	OPERATING TOTAL:	\$653,285
	RESERVE TOTAL:	\$85,834
	TOTAL BUDGET:	\$739,119

Mill Categories:		Orig.	Adj.
1000	General Fund	85.36	
2170	Airport Fund	1.50	
2220	Library Non-Voted Fund	4.50	
2222	Library Voted Fund	5.00	
2340	Volunteer Fire Department Fund	4.00	
2370	Public Employees Retirement System	6.50	
	Special Police District (at \$2347.87/mill)*	32.54	
	*directed to County for joint law enforcement		

**Water Enterprise Fund (\$404,450)**  
**Sewer Enterprise Fund (\$417,720)**

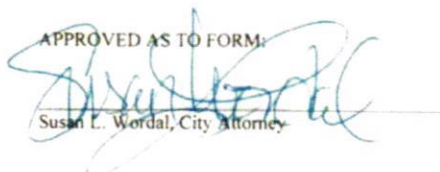
Together with the account titled Capital Projects Fund and the line items and transfers associated with that fund, and the Community Capital Improvements Plan (CCIP), and Enterprise Water Funds and Enterprise Sewer Funds as may be reflected within the budget which is the subject of Resolution 2023-09.

Resolution: #2023-09, is hereby passed and adopted on first reading this 5<sup>th</sup> day of September, 2023 at a regular session in compliance with state regulations on budget rules.

ATTEST:

  
Michelle Stidham – Clerk-Treasurer

  
Mayor- Richard A. Nelson

APPROVED AS TO FORM:  
  
Susan L. Wordal, City Attorney

# **CERTIFIED TAXABLE VALUATION FORM**

Please Insert a copy of the Taxable Valuation Form  
You received from the Department of Revenue





**2023 Certified Taxable Valuation Information**

(15-10-202, MCA)

**Meagher County**

CITY OF WHITE SULPHUR SPRINGS

Certified values are now available online at [property.mt.gov/cov](http://property.mt.gov/cov)

1. 2023 Total Market Value <sup>1</sup> .....	\$	153,979,457
2. 2023 Total Taxable Value <sup>2</sup> .....	\$	2,347,875
3. 2023 Taxable Value of Newly Taxable Property.....	\$	21,390
4. 2023 Taxable Value less Incremental Taxable Value <sup>3</sup> .....	\$	2,347,875
5. 2023 Taxable Value of Net and Gross Proceeds <sup>4</sup> (Class 1 and Class 2).....	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value <sup>2</sup>	Base Taxable Value	Incremental Value
Total Incremental Value			\$ -

Preparer CHERIE SHAFFER

Date 8/1/2023

<sup>1</sup>Market value does not include class 1 and class 2 value

<sup>2</sup>Taxable value is calculated after abatements have been applied

<sup>3</sup>This value is the taxable value less total incremental value of all tax increment financing districts

<sup>4</sup>The taxable value of class 1 and class 2 is included in the taxable value totals

**For Information Purposes Only**

2023 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

**Note**

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/07/2023, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/11/2023, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

GENERAL STATISTICAL INFORMATION

Cities/Towns	
CLASS OF CITY/TOWN	3rd
COUNTY LOCATED IN	Meagher
YEAR ORGANIZED	1888
REGISTERED VOTERS	581
AREA (SQ. MILES)	1.00
POPULATION OF CITY/TOWN	1093
FORM OF GOVERNMENT	Mayor-Council
NUMBER OF EMPLOYEES (ELECTED)	5
NUMBER OF EMPLOYEES (NON-ELECTED)	7
MILES OF STREETS AND ALLEYS	22.30
MUNICIPAL WATER	
NUMBER OF CONSUMERS	586
WATER RATE PER 1,000 GALLONS	
SEWER RATES	

GALLONS	Base	Pipe Fee	Tank	Usage	Water	Base	Reserve	Debt 1	Bond 1	Debt 2	Bond 2	Sewer	Utilities	BONDS
1000	\$16.00	\$5.00	\$21.87	\$1.80	\$44.67	\$15.43	\$4.00	\$ 3.48	\$ 0.35	\$ 16.37	\$ 1.64	\$41.26	\$85.93	\$ 1.98
1500	\$16.00	\$5.00	\$21.87	\$2.70	\$45.57	\$15.43	\$4.00	\$ 3.76	\$ 0.38	\$ 17.65	\$ 1.77	\$42.98	\$88.55	\$ 2.14
2000	\$16.00	\$5.00	\$21.87	\$3.60	\$46.47	\$15.43	\$4.00	\$ 4.03	\$ 0.40	\$ 18.94	\$ 1.89	\$44.69	\$91.16	\$ 2.30
2500	\$16.00	\$5.00	\$21.87	\$4.50	\$47.37	\$15.43	\$4.00	\$ 4.30	\$ 0.43	\$ 20.22	\$ 2.02	\$46.41	\$93.78	\$ 2.45
3000	\$16.00	\$5.00	\$21.87	\$5.40	\$48.27	\$15.43	\$4.00	\$ 4.58	\$ 0.46	\$ 21.51	\$ 2.15	\$48.12	\$96.39	\$ 2.61
4000	\$16.00	\$5.00	\$21.87	\$7.20	\$50.07	\$15.43	\$4.00	\$ 5.12	\$ 0.51	\$ 24.08	\$ 2.41	\$51.55	\$101.62	\$ 2.92
5000	\$16.00	\$5.00	\$21.87	\$9.00	\$51.87	\$15.43	\$4.00	\$ 5.67	\$ 0.57	\$ 26.65	\$ 2.67	\$54.98	\$106.85	\$ 3.23
6000	\$16.00	\$5.00	\$21.87	\$10.80	\$53.67	\$15.43	\$4.00	\$ 6.22	\$ 0.62	\$ 29.22	\$ 2.92	\$58.41	\$112.08	\$ 3.54
7000	\$16.00	\$5.00	\$21.87	\$12.60	\$55.47	\$15.43	\$4.00	\$ 6.76	\$ 0.68	\$ 31.79	\$ 3.18	\$61.84	\$117.31	\$ 3.86
8000	\$16.00	\$5.00	\$21.87	\$14.40	\$57.27	\$15.43	\$4.00	\$ 7.31	\$ 0.73	\$ 34.36	\$ 3.44	\$65.27	\$122.54	\$ 4.17
9000	\$16.00	\$5.00	\$21.87	\$16.20	\$59.07	\$15.43	\$4.00	\$ 7.86	\$ 0.79	\$ 36.93	\$ 3.69	\$68.70	\$127.77	\$ 4.48
10000	\$16.00	\$5.00	\$21.87	\$18.00	\$60.87	\$15.43	\$4.00	\$ 8.40	\$ 0.84	\$ 39.50	\$ 3.95	\$72.13	\$133.00	\$ 4.79
20000	\$16.00	\$5.00	\$21.87	\$36.00	\$78.87	\$15.43	\$4.00	\$ 13.87	\$ 1.39	\$ 65.21	\$ 6.52	\$106.42	\$185.29	\$ 7.91
30000	\$16.00	\$5.00	\$21.87	\$54.00	\$96.87	\$15.43	\$4.00	\$ 19.34	\$ 1.93	\$ 90.92	\$ 9.09	\$140.72	\$237.59	\$ 11.03
40000	\$16.00	\$5.00	\$21.87	\$72.00	\$114.87	\$15.43	\$4.00	\$ 24.81	\$ 2.48	\$ 116.63	\$ 11.66	\$175.01	\$289.88	\$ 14.14
50000	\$16.00	\$5.00	\$21.87	\$90.00	\$132.87	\$15.43	\$4.00	\$ 30.28	\$ 3.03	\$ 142.33	\$ 14.23	\$209.31	\$342.18	\$ 17.26
60000	\$16.00	\$5.00	\$21.87	\$108.00	\$150.87	\$15.43	\$4.00	\$ 35.75	\$ 3.58	\$ 168.04	\$ 16.80	\$243.60	\$394.47	\$ 20.38
70000	\$16.00	\$5.00	\$21.87	\$126.00	\$168.87	\$15.43	\$4.00	\$ 41.22	\$ 4.12	\$ 193.75	\$ 19.37	\$277.89	\$446.76	\$ 23.50
80000	\$16.00	\$5.00	\$21.87	\$144.00	\$186.87	\$15.43	\$4.00	\$ 46.69	\$ 4.67	\$ 219.45	\$ 21.95	\$312.19	\$499.06	\$ 26.61
90000	\$16.00	\$5.00	\$21.87	\$162.00	\$204.87	\$15.43	\$4.00	\$ 52.16	\$ 5.22	\$ 245.16	\$ 24.52	\$346.48	\$551.35	\$ 29.73
100000	\$16.00	\$5.00	\$21.87	\$180.00	\$222.87	\$15.43	\$4.00	\$ 57.63	\$ 5.76	\$ 270.87	\$ 27.09	\$380.78	\$603.65	\$ 32.85

Variables	SewerFlat	fractional	constants
	\$26.29	1	0.1595
\$1.80	Sewer Vol	0.7	0.01595
	\$11.43	0.5	0.7497
		0.3	0.07497

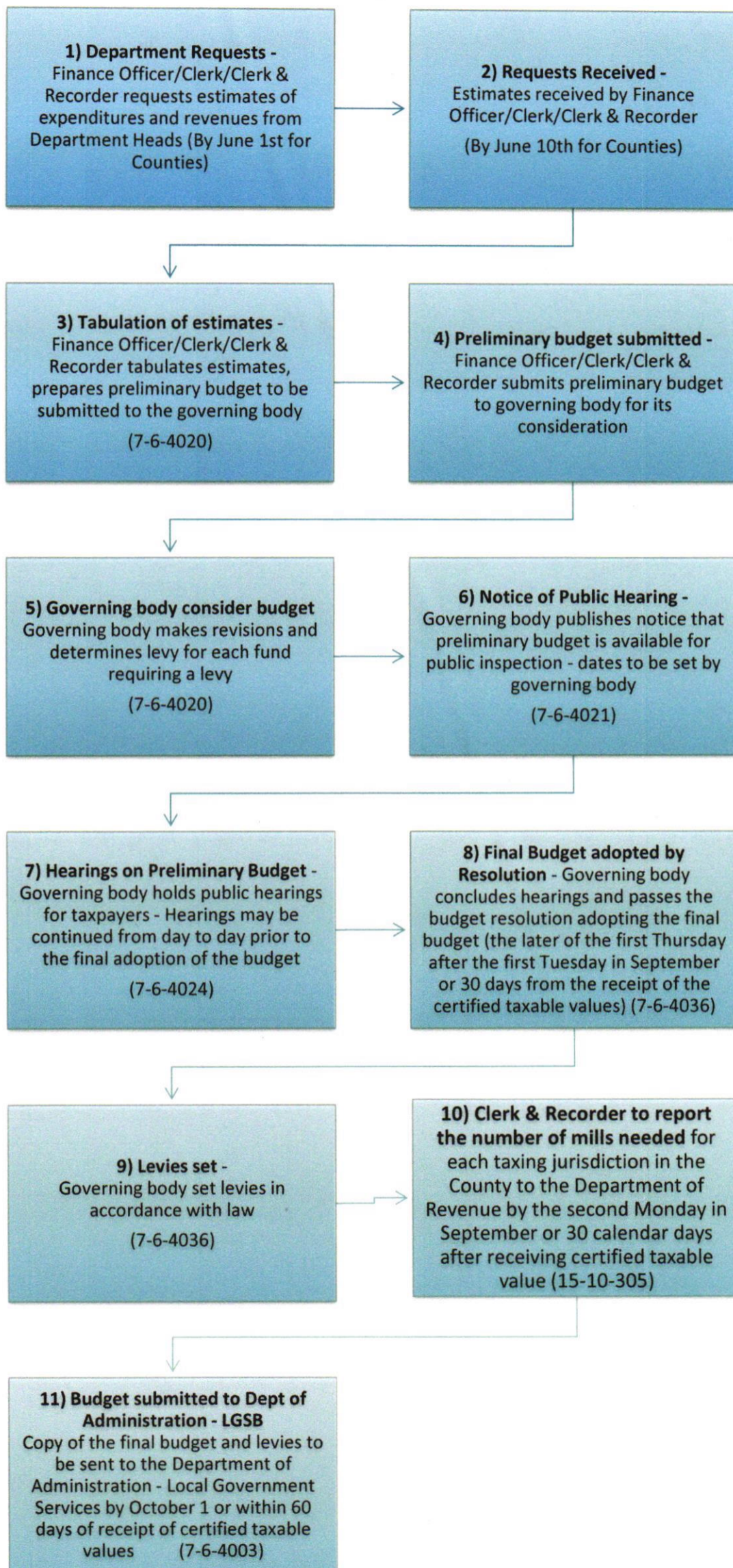
## OFFICIALS SHEET

OFFICE	NAME OF COUNTY OFFICIAL/OFFICERS	DATE TERM EXPIRES
Commissioner (Chairman)		
Commissioner		
Commissioner		
Assessor		
Attorney		
Auditor		
Clerk and Recorder		
Clerk of District Court		
Coroner		
Justice of Peace		
Justice of Peace		
Public Administrator		
School Superintendent		
Sheriff		
Treasurer		
Finance Director		
Administrative Assistant		
D.P. Director		
Budget Director		
OFFICE	NAME OF CITY/TOWN OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayor	Richard A. Nelson	12/31/2025
President of the Council	Ron Coleman	12/31/2025
Council Member	Lee Blanchard	12/31/2023
Council Member	Pattie Berg	12/31/2025
Council Member	Rick Ellison	12/31/2023
City Manager	Richard A. Nelson	
Administrative Assistant	Michelle Stidham	
Attorney	Susan Wordal	
Chief of Police	Jon Lopp	
Clerk	Michelle Stidham	
Clerk/Treasurer	Michelle Stidham	
Finance Director	Michelle Stidham	
Assistant Clerk	Anita West	
City Judge	Lori Sorenson	
City Judge -Clerk	Lori Sorenson	
Water/Sewer/Garbage Collector	Michelle Stidham and Anita West	

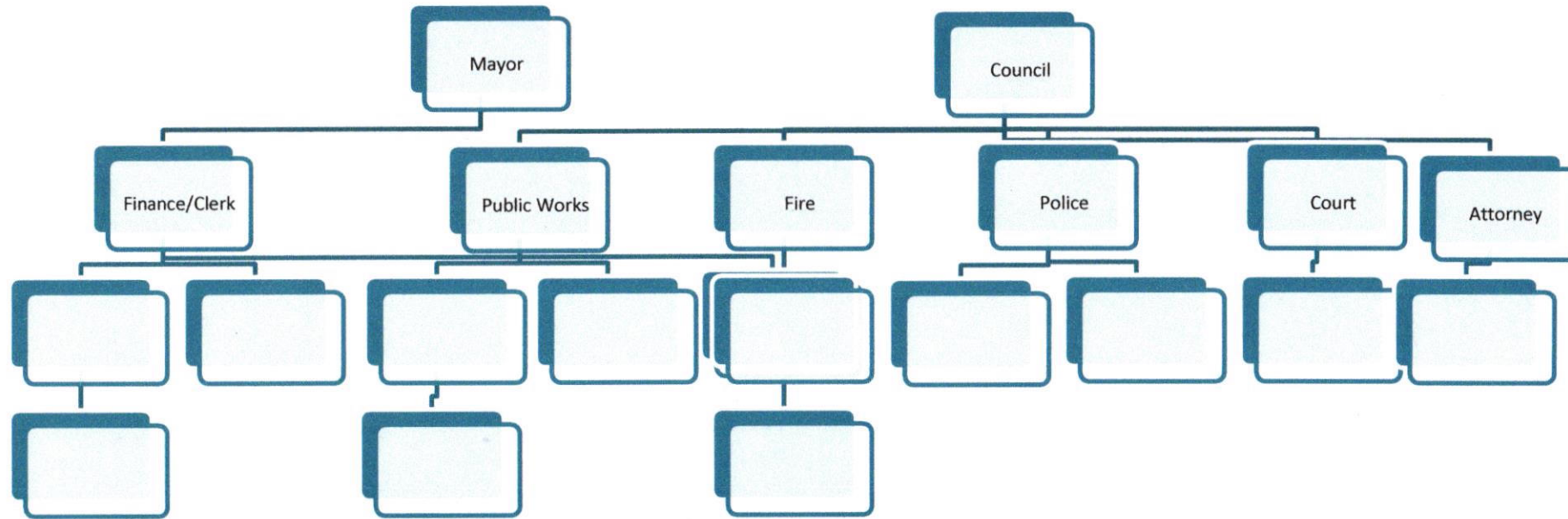


# Local Government Budget Calendar

Local Budget Act: Title 7, Chapter 6, Part 40 MCA



**City of White Sulphur Springs  
Organizational Chart**



**City of White Sulphur Springs**  
**Taxable Valuation/Mill Levy**  
**Ten-Year History and Analysis**

NOTE: The analysis below includes only entity-wide levies subject to the limitations of Section 15-10-420, MCA

If applicable, a separate analysis is provided for levies subject to the limitations of Section 15-10-420, MCA that are authorized and actually imposed using a different taxable valuation.

Analyses contained in this report do not include voted or permissive levies. Voted and/or permissive mills levied in the current year are listed below.

FISCAL YEAR	ENTITY-WIDE TAXABLE VALUATION	%INCREASE (DECREASE) FROM PREVIOUS YEAR	TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Prior Year Carry Forward Mills)	CURRENT YEAR ACTUAL MILL LEVY	CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)
			FY's 2012-2013 through 2016-2017 enter number of mills from prior year budget-page 9. FY's 2017-2018 and forward enter number of mills from line (14) of the applicable Mill Levy Determination Form.	FY's 2012-2013 through 2016-2017 enter number of mills from prior year budget - page 9. FY's 2017-2018 & forward enter number of mills from line (16) of the applicable Mill Levy Determination Form.	The Carry Forward in this column is <u>not cumulative</u> - the current fiscal year carry forward mills available are the full amount that may be levied in a subsequent year. These mills will be included in the next year's total authorized mill levy.
2014 - 2015	1,059,615				
2015 - 2016	1,171,425	10.55%			
2016 - 2017	1,107,424	-5.46%			
2017 - 2018	1,121,994	1.32%			0.00
2018 - 2019	1,141,385	1.73%			0.00
2019 - 2020	1,313,243	15.06%			0.00
2020 - 2021	1,371,123	4.41%			0.00
2021 - 2022	1,512,930	10.34%			0.00
2022 - 2023	1,565,663	3.49%			0.00
2023 - 2024	2,347,875	49.96%			0.00

**Enter Fund Name (example: County Road Fund)**

FISCAL YEAR	TAXABLE VALUATION	%INCREASE (DECREASE) FROM PREVIOUS YEAR	TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Prior Year Carry Forward Mills)	CURRENT YEAR ACTUAL MILL LEVY	CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)
2014 - 2015	1,059,615		10.00	10.00	
2015 - 2016	1,171,425	10.55%	14.43	14.43	
2016 - 2017	1,107,424	-5.46%	5.00	5.00	
2017 - 2018	1,121,994	1.32%	5.00	5.00	0.00
2018 - 2019	1,141,385	1.73%	5.00	5.00	0.00
2019 - 2020	1,313,243	15.06%	5.00	5.00	0.00
2020 - 2021	1,371,123	4.41%	5.00	5.00	0.00
2021 - 2022	1,512,930	10.34%	5.00	5.00	0.00
2022 - 2023	1,565,663	3.49%	5.00	5.00	0.00
2023 - 2024	2,347,875	49.96%	5.00	5.00	0.00

**Voted/Permissive mills levied in the current fiscal year:**

Description	Number of Mills levied
Library	5

# STATEMENT OF TAX LEVY/LEVIES

Please Insert a Statement of Tax Levies



## Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds/or \_\_\_\_\_ Fund

FYE June 30, 2024

Entity Name: City of White Sulphur Springs

Click on links  
below  
to view  
Instructions

Reference Line	Description	Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
<a href="#">(1) Instructions</a>	(1) Enter Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year (from Prior Year's form Line 17)	\$ 231,280	\$ 231,280
<a href="#">(2) Instructions</a>	(2) Add: Current year inflation adjustment @ 2.46%		\$ 5,689
<a href="#">(3) Instructions</a>	(3) Subtract: Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20)- (enter as negative)		\$ -
<a href="#">(4) Instructions</a>	(4) Adjusted ad valorem tax revenue = (1) + (2) + (3)		\$ 236,969
<b>ENTERING TAXABLE VALUES</b>			
<a href="#">(5) Instructions</a>	(5) Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 2,347,875	\$ 2,347,875
<a href="#">(6) Instructions</a>	(6) Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 6 (enter as negative)		\$ -
<a href="#">(7) Instructions</a>	(7) Taxable value per mill (after adjustment for removal of TIF per mill incremental district value) = (5) + (6)		\$ 2,347,875
<a href="#">(8) Instructions</a>	(8) Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ (21,390)	\$ (21,390)
<a href="#">(9) Instructions</a>	(9) Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 5 (enter as negative)		\$ -
<a href="#">(10) Instructions</a>	(10) Adjusted Taxable value per mill = (7) + (8) + (9)		\$ 2,326,485
<a href="#">(11) Instructions</a>	(11) CURRENT YEAR calculated mill levy = (4) / (10)		101.86
<a href="#">(12) Instructions</a>	(12) CURRENT YEAR calculated ad valorem tax revenue = (7) x (11)		\$ 239,155
<b>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</b>			
<a href="#">(13) Instructions</a>	(13) Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)	0.00	0.00
<a href="#">(14) Instructions</a>	(14) Total current year authorized mill levy, including Prior Years' carry forward mills = (11) + (13)		101.86
<a href="#">(15) Instructions</a>	(15) Total current year authorized ad valorem tax revenue assessment = (7) x (14)		\$ 239,155
<b>CURRENT YEAR ACTUALLY LEVIED/ASSESSED</b>			
<a href="#">(16) Instructions</a>	(16) Enter number of mills actually levied in current year (Number should equal total <u>non-voted</u> mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. <u>Do Not</u> include voted or permissive mills imposed in the current year.)	101.86	101.86
<a href="#">(17) Instructions</a>	(17) Total ad valorem tax revenue actually assessed in current year = (7) x (16)		\$ 239,155
<b>RECAPITULATION OF ACTUAL:</b>			
<a href="#">(18) Instructions</a>	(18) Ad valorem tax revenue actually assessed = (10) x (16)		\$ 236,976
<a href="#">(19) Instructions</a>	(19) Ad valorem tax revenue actually assessed for newly taxable property		\$ 2,179
<a href="#">(20) Instructions</a>	(20) Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		\$ -
<a href="#">(21) Instructions</a>	(21) Total ad valorem tax revenue actually assessed in current year = (18) + (19) + (20)		\$ 239,155
<a href="#">(22) Instructions</a>	(22) Total carry forward mills that may be levied in a subsequent year (Number should be equal to or greater than zero. A (negative) number indicates an over levy.) = (14) - (16)		0.00

## **BUDGET MESSAGE**

## **A. General Fund**

**Fund #1000**

**Revenue by Source**

**Expenditure Summary by  
Function, Activity and Object**

10/04/23  
17:29:11

CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2023 - 2024  
For Funds 1000 - 1000

Page: 1 of 2  
Report ID: A110

1000 General Fund

Account	Previous Year Actual	Final Budget
-----		
310000 TAXES		
312000 P & I on Delinquent Taxes	1,035	1,100
314140 Local Option Tax	31,461	32,500
Group:	32,496	33,600
320000 LICENSES AND PERMITS		
322009 Business Lic.	1,575	2,200
322010 Beer & Wine Vendor License	1,320	2,240
323010 Building Permits	980	1,000
323030 Animal License	325	350
323050 Itinerant Vendor License	610	700
Group:	4,810	6,490
330000 INTERGOVERNMENTAL REVENUES		
334066 Arbor Day Grant	850	850
334068 MUCFA Tree Grant	2,800	0
335110 Live Game Card Table Permit	450	300
335120 Video Gambling License Fee	4,050	4,000
335230 State Entitlement	153,275	154,344
336020 On-behalf state revenue	4,131	0
Group:	165,556	159,494
340000 Charges for Services		
341010 Lot Mowing-Yard Cleaning		500
341070 Planning Fees - Maps/Surveys	12	200
343010 Street Repair-From Tearing up the Street		1,175
343340 Grave Digging	50	200
344010 Animal Control	2,180	0
Group:	2,242	2,075
350000 Fines and Forfeitures		
351030 City Court Fines	15,188	15,000
Group:	15,188	15,000
360000 Miscellaneous Revenue		
360000 Miscellaneous Revenue	16	0
362000 Other Miscellaneous Revenue	1,056	1,600
365000 Contrib & Donations	1,275	25,000
365010 Donations	6,380	3,000
Group:	8,727	29,600

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CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2023 - 2024  
For Funds 1000 - 1000

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1000 General Fund

Account	Previous Year Actual	Final Budget
-----		
370000 Investment and Royalty Earnings		
371010 Investment Earnings	5,044	4,500
Group:	5,044	4,500
380000 Other Financing Sources		
383000 Interfund Operating Transfer	3,532	0
Group:	3,532	0
Fund:	237,595	250,759
Grand Total:	237,595	250,759

CITY OF WHITE SULPHUR SPRINGS  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

1000 General Fund				(100)	(200-800)	(600-699)	(900)	Final
Account	Prev FTE	Previous Budget	Previous Actual	Personal Services	Operating & Maintenance	P&I	Capital Outlay	Budget
-----								
410000 General Government								
410100 Council								
410100 Council		8,944		5,633	3,311			8,944
			5,160	4,585	575			
Subtotal:		8,944		5,633	3,311			8,944
			5,160	4,585	575			
410200 Mayor								
410200 Mayor		12,866		10,450	2,416			12,866
			11,492	10,369	1,122			
Subtotal:		12,866		10,450	2,416			12,866
			11,492	10,369	1,122			
410300								
410360 Court		24,778		25,500	5,778			31,278
			22,938	19,442	3,496			
Subtotal:		24,778		25,500	5,778			31,278
			22,938	19,442	3,496			
410500 Financial Services								
410500 Financial Services		81,216		54,800	49,866			104,666
			81,801	56,017	25,783			
410530 Audit		12,200			12,200			12,200
			12,200		12,200			
Subtotal:		93,416		54,800	62,066			116,866
			94,001	56,017	37,983			
410600 Election Expenses								
410600 Election Expenses		2,000			3,500			3,500
Subtotal:		2,000			3,500			3,500
411100 Attorney								
411100 Attorney		50,450			46,450			46,450
			36,379		36,379			
Subtotal:		50,450			46,450			46,450
			36,379		36,379			
411200 Facilities Administration								
411200 Facilities Administration		109,182		400	39,500			39,900
			64,011	214	9,296		54,501	
Subtotal:		109,182		400	39,500			39,900
			64,011	214	9,296		54,501	
411300 Central Communications								
411300 Central Communications		6,500			6,500			6,500
			5,423		5,423			
Subtotal:		6,500			6,500			6,500
			5,423		5,423			

CITY OF WHITE SULPHUR SPRINGS  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

1000 General Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Group:	Budget:_____	308,136	_____	_____	96,783	169,521	_____	_____	266,304
	Actual:_____	_____	239,404	_____	90,628	94,274	_____	54,501	_____
420000 Public Safety									
420100 Law Enforcement Services									
420100 Law Enforcement Services	Budget:_____	1,617	_____	_____	_____	6,000	_____	_____	6,000
	Actual:_____	_____	1,617	_____	_____	1,617	_____	_____	_____
Subtotal:	Budget:_____	1,617	_____	_____	_____	6,000	_____	_____	6,000
	Actual:_____	_____	1,617	_____	_____	1,617	_____	_____	_____
Group:	Budget:_____	1,617	_____	_____	_____	6,000	_____	_____	6,000
	Actual:_____	_____	1,617	_____	_____	1,617	_____	_____	_____
430000 Public Works									
430200 Road & Street Services									
430200 Road & Street Services	Budget:_____	111,669	_____	_____	95,000	40,169	_____	4,000	139,169
	Actual:_____	_____	114,270	_____	89,428	24,842	_____	_____	_____
430232 DNRC - Urban Forestry	Budget:_____	0	_____	_____	_____	_____	_____	_____	0
	Actual:_____	_____	_____	_____	_____	_____	_____	_____	_____
430263 Street Lighting	Budget:_____	9,936	_____	_____	_____	9,936	_____	_____	9,936
	Actual:_____	_____	4,771	_____	_____	4,771	_____	_____	_____
Subtotal:	Budget:_____	121,605	_____	_____	95,000	50,105	_____	4,000	149,105
	Actual:_____	_____	119,041	_____	89,428	29,613	_____	_____	_____
430500 Water Utilities									
430500 Water Utilities	Budget:_____	0	_____	_____	_____	_____	_____	_____	0
	Actual:_____	_____	_____	_____	_____	_____	_____	_____	_____
Subtotal:	Budget:_____	0	_____	_____	_____	_____	_____	_____	0
	Actual:_____	_____	_____	_____	_____	_____	_____	_____	_____
430700 Propane									
430700 Propane	Budget:_____	12,500	_____	_____	_____	15,000	_____	_____	15,000
	Actual:_____	_____	11,937	_____	_____	11,937	_____	_____	_____
Subtotal:	Budget:_____	12,500	_____	_____	_____	15,000	_____	_____	15,000
	Actual:_____	_____	11,937	_____	_____	11,937	_____	_____	_____
430800 Garbage Services									
430800 Garbage Services	Budget:_____	4,126	_____	_____	_____	4,126	_____	_____	4,126
	Actual:_____	_____	3,583	_____	_____	3,583	_____	_____	_____
Subtotal:	Budget:_____	4,126	_____	_____	_____	4,126	_____	_____	4,126
	Actual:_____	_____	3,583	_____	_____	3,583	_____	_____	_____
431100 Weed Control									
431100 Weed Control	Budget:_____	700	_____	_____	_____	700	_____	_____	700
	Actual:_____	_____	590	_____	_____	590	_____	_____	_____
Subtotal:	Budget:_____	700	_____	_____	_____	700	_____	_____	700
	Actual:_____	_____	590	_____	_____	590	_____	_____	_____
Group:	Budget:_____	138,931	_____	_____	95,000	69,931	_____	4,000	168,931
	Actual:_____	_____	135,151	_____	89,428	45,723	_____	_____	_____

CITY OF WHITE SULPHUR SPRINGS  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

1000 General Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating Maintenance	P&I	Capital Outlay	
-----									
440000 Public Health									
440600 Animal Control Services									
440600 Animal Control Services		Budget: 43,050			18,500	11,950		8,500	38,950
		Actual:	29,442		16,706	12,736			
Subtotal:		Budget: 43,050			18,500	11,950		8,500	38,950
		Actual:	29,442		16,706	12,736			
446000									
446002 New Animal Shelter		Budget: 0				25,000			25,000
		Actual:							
Subtotal:		Budget: 0				25,000			25,000
		Actual:							
Group:		Budget: 43,050			18,500	36,950		8,500	63,950
		Actual:	29,442		16,706	12,736			
460000 Culture and Recreation									
460400 Parks									
460400 Parks		Budget: 65,500			42,500	17,500		3,000	63,000
		Actual:	18,900		6,337	12,563			
460437 Forestry/Nursery Tree		Budget: 0							0
		Actual:							
460460 Historical Preservation		Budget: 0							0
		Actual:							
Subtotal:		Budget: 65,500			42,500	17,500		3,000	63,000
		Actual:	18,900		6,337	12,563			
Group:		Budget: 65,500			42,500	17,500		3,000	63,000
		Actual:	18,900		6,337	12,563			
510000 Miscellaneous									
510000 Miscellaneous									
510000 Miscellaneous		Budget: 1,475				1,100			1,100
		Actual:	420			420			
Subtotal:		Budget: 1,475				1,100			1,100
		Actual:	420			420			
510300 Expenditure Conversion Account									
510330 Premiums		Budget: 0							0
		Actual:							
510333 Premiums-Group Insurance		Budget: 0							0
		Actual:							
510334 Premiums-Insurance		Budget: 22,910				28,000			28,000
		Actual:	24,127			24,127			
Subtotal:		Budget: 22,910				28,000			28,000
		Actual:	24,127			24,127			
Group:		Budget: 24,385				29,100			29,100
		Actual:	24,547			24,547			



CITY OF WHITE SULPHUR SPRINGS  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

1000 General Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: 18,382					56,000		56,000
		Actual:	2,058				2,058		
521001 Inter.Operat.Trans.Out2018-2		Budget: 0							0
		Actual:							
521002 Inter.Operat.Trans.Out2019-2		Budget: 0							0
		Actual:							
521003 Inter.Operat.Trans.Out2020-2		Budget: 0							0
		Actual:							
521007 Inter.Operat.Trans.Out2021-2		Budget: 0							0
		Actual:							
521008 Inter.Operat.Trans.Out2022-2		Budget: 2,058							0
		Actual:							
Subtotal:		Budget: 20,440					56,000		56,000
		Actual:	2,058				2,058		
Group:		Budget: 20,440					56,000		56,000
		Actual:	2,058				2,058		
Fund:		Budget: 602,059			252,783	385,002		15,500	653,285
		Actual:	451,119		203,100	193,518		54,501	
Grand Total:		Budget: 602,059			252,783	385,002		15,500	653,285
		Actual:	451,119		203,100	193,518		54,501	

**B. Special Revenue Funds**

**2000**

**Revenue by Source**

**Expenditures Summary by  
Function, Activity and Object**

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CITY OF WHITE SULPHUR SPRINGS  
Summary of Appropriations by Fund and Object  
For the Year: 2023 - 2024  
For Funds 2000 - 2999

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Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Transfers	Total
2170 Airport Fund	_____					3,887
2220 Library Fund Non-Voted	_____					12,565
2222 Library Fund - Voted	_____					11,739
2340 Volunteer Fire Department Fund	_____		1,500	12,000		44,350
2370 P.E.R.S Fund	_____		24,000			24,000
2820 Gas Apportionment Tax Fund	_____			40,000		168,500
2821 Gas Tax-Special Road Street Allocation	_____					99,343
2822 Gas Tax Allocations (MCA)	_____					228,651
2940 CDBG Fund	_____				7,500	105,000
2943 Capital Improvements Plan Document	_____					28,742
2991 LG ARPA Distribution - "A"	_____				118,000	118,000
2992 LG ARPA Distribution - "B"	_____				306,708	306,708
2993 LG ARPA Distribution - "C"	_____				175,665	175,665
Total:	_____		25,500	52,000	607,873	1,327,150

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CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2023 - 2024  
For Funds 2000 - 2999

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2170 Airport Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 P & I on Delinquent Taxes	13	20
314140 Local Option Tax	352	450
Group:	365	470
Fund:	365	470

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CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2023 - 2024  
For Funds 2000 - 2999

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2190 Liability & Comp Insurance Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
314140 Local Option Tax	352	0
Group:	352	0
Fund:	352	0

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CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2023 - 2024  
For Funds 2000 - 2999

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2220 Library Fund Non-Voted

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 P & I on Delinquent Taxes	38	45
314140 Local Option Tax	1,607	1,850
Group:	1,645	1,895
Fund:	1,645	1,895

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CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2023 - 2024  
For Funds 2000 - 2999

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2222 Library Fund - Voted

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 P & I on Delinquent Taxes	42	60
Group:	42	60
Fund:	42	60

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CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2023 - 2024  
For Funds 2000 - 2999

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2292 ARPA Allocation - from County's ARPA

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
331992 LG ARPA Distribution - "B"		130,278
Group:		130,278
Fund:		130,278



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CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2023 - 2024  
For Funds 2000 - 2999

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2340 Volunteer Fire Department Fund

Account	Previous Year Actual	Final Budget
-----		
310000 TAXES		
312000 P & I on Delinquent Taxes	34	50
314140 Local Option Tax	1,311	1,600
Group:	1,345	1,650
330000 INTERGOVERNMENTAL REVENUES		
335230 State Entitlement	5,087	2,500
Group:	5,087	2,500
360000 Miscellaneous Revenue		
365020 Bair Grant	7,300	10,000
Group:	7,300	10,000
Fund:	13,732	14,150

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CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2023 - 2024  
For Funds 2000 - 2999

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2342 Volunteer Fire Department-Relief Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 P & I on Delinquent Taxes	68	0
Group:	68	0
330000 INTERGOVERNMENTAL REVENUES		
335050 Insurance Premium Apportionment	2,342	0
Group:	2,342	0
Fund:	2,410	0

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CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2023 - 2024  
For Funds 2000 - 2999

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2370 P.E.R.S Fund

Account	Previous Year Actual	Final Budget
-----		
310000 TAXES		
312000 P & I on Delinquent Taxes	54	60
314140 Local Option Tax	352	450
Group:	406	510
330000 INTERGOVERNMENTAL REVENUES		
335230 State Entitlement	5,354	12,264
Group:	5,354	12,264
Fund:	5,760	12,774

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CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2023 - 2024  
For Funds 2000 - 2999

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2371 Group Insurance Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
314140 Local Option Tax	4,254	0
Group:	4,254	0
Fund:	4,254	0

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CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2023 - 2024  
For Funds 2000 - 2999

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2399 Impact Fees

Account	Previous Year Actual	Final Budget
-----	-----	-----
340000 Charges for Services		
341070 Planning Fees - Maps/Surveys	58,300	0
Group:	58,300	0
Fund:	58,300	0

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CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2023 - 2024  
For Funds 2000 - 2999

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2810 Police Reserve Training Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
335050 Insurance Premium Apportionment	2,342	0
Group:	2,342	0
Fund:	2,342	0

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CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2023 - 2024  
For Funds 2000 - 2999

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2820 Gas Apportionment Tax Fund

Account	Previous Year Actual	Final Budget
-----		
330000 INTERGOVERNMENTAL REVENUES		
335040 Gas Tax Apportionment	30,028	0
Group:	30,028	0
370000 Investment and Royalty Earnings		
371010 Investment Earnings	4,795	4,200
Group:	4,795	4,200
Fund:	34,823	4,200

CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2023 - 2024  
For Funds 2000 - 2999

2821 Gas Tax-Special Road Street Allocation (HB473)

Account	Previous Year Actual	Final Budget
-----		
330000 INTERGOVERNMENTAL REVENUES		
335041 Gas Tax -Special Road/Street Allocation	43,894	0
Group:	43,894	0
380000 Other Financing Sources		
383000 Interfund Operating Transfer	2,058	0
383001 Interfund Operating Transfer - Matching Funds		609
383002 Interfund Operating Transfer - Matching Funds		1,302
383003 Interfund Operating Transfer - Matching Funds		1,862
383004 Interfund Operating Transfer - Matching Funds		1,859
Group:	2,058	5,632
Fund:	45,952	5,632



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CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2023 - 2024  
For Funds 2000 - 2999

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2822 Gas Tax Allocations (MCA 15-70-101)combined now

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
335042 Gas Tax Road Street Allocations-combined now		304,869
Group:		304,869
Fund:		304,869

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CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2023 - 2024  
For Funds 2000 - 2999

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2940 CDBG Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
331012 CDBG - Grant		40,000
Group:		40,000
370000 Investment and Royalty Earnings		
373010 Interest on Rehabilitation (CDBG)	2,844	2,700
Group:	2,844	2,700
380000 Other Financing Sources		
383000 Interfund Operating Transfer		30,000
Group:		30,000
Fund:	2,844	72,700

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CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2023 - 2024  
For Funds 2000 - 2999

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2943 Capital Improvements Plan Document

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
331012 CDBG - Grant		30,000
Group:		30,000
380000 Other Financing Sources		
383000 Interfund Operating Transfer	16,258	7,500
Group:	16,258	7,500
Fund:	16,258	37,500

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CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2023 - 2024  
For Funds 2000 - 2999

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2992 LG ARPA Distribution - "B"

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
331991 LG ARPA Distribution		306,708
Group:		306,708
Fund:		306,708

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CITY OF WHITE SULPHUR SPRINGS  
Fund Summary of Revenues by Source  
For the Year: 2023 - 2024  
For Funds 2000 - 2999

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2993 LG ARPA Distribution - "C"

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
331991 LG ARPA Distribution		175,665
Group:		175,665
Fund:		175,665
Grand Total:	189,079	1,066,901

CITY OF WHITE SULPHUR SPRINGS  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

2170 Airport Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
-----									
430000 Public Works									
430300 Airport Maintenance									
430300 Airport Maintenance		Budget: _____	3,387	_____			3,887		3,887
		Actual: _____		2,348			2,348		
Subtotal:		Budget: _____	3,387	_____			3,887		3,887
		Actual: _____		2,348			2,348		
Group:		Budget: _____	3,387	_____			3,887		3,887
		Actual: _____		2,348			2,348		
Fund:		Budget: _____	3,387	_____			3,887		3,887
		Actual: _____		2,348			2,348		

CITY OF WHITE SULPHUR SPRINGS  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

2190 Liability & Comp Insurance Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
-----									
510000 Miscellaneous									
510300 Expenditure Conversion Account									
510330 Premiums		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
Fund:		Budget: _____	0	_____					0
		Actual: _____							

CITY OF WHITE SULPHUR SPRINGS  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

2220 Library Fund Non-Voted

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
460000 Culture and Recreation									
460100 Library									
460100 Library		Budget: 9,101					12,565		12,565
		Actual:	7,045				7,045		
Subtotal:		Budget: 9,101					12,565		12,565
		Actual:	7,045				7,045		
Group:		Budget: 9,101					12,565		12,565
		Actual:	7,045				7,045		
Fund:		Budget: 9,101					12,565		12,565
		Actual:	7,045				7,045		



CITY OF WHITE SULPHUR SPRINGS  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

2222 Library Fund - Voted

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
-----									
460000 Culture and Recreation									
460100 Library									
460100 Library		Budget: 7,840					11,739		11,739
		Actual:	7,828				7,828		
Subtotal:		Budget: 7,840					11,739		11,739
		Actual:	7,828				7,828		
Group:		Budget: 7,840					11,739		11,739
		Actual:	7,828				7,828		
Fund:		Budget: 7,840					11,739		11,739
		Actual:	7,828				7,828		

2260 Water Emergency Diaster Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
-----									
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
Fund:		Budget: _____	0	_____					0
		Actual: _____							

CITY OF WHITE SULPHUR SPRINGS  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

2340 Volunteer Fire Department Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
-----									
420000 Public Safety									
420400 Volunteer Fire Dept									
420400 Volunteer Fire Dept		Budget: 44,350			1,500	30,850		12,000	44,350
		Actual:	16,016		561	15,454			
Subtotal:		Budget: 44,350			1,500	30,850		12,000	44,350
		Actual:	16,016		561	15,454			
Group:		Budget: 44,350			1,500	30,850		12,000	44,350
		Actual:	16,016		561	15,454			
Fund:		Budget: 44,350			1,500	30,850		12,000	44,350
		Actual:	16,016		561	15,454			

2342 Volunteer Fire Department-Relief Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
420000 Public Safety									
420400 Volunteer Fire Dept									
420400 Volunteer Fire Dept		Budget: 12,540							0
		Actual:	14,867			14,867			
Subtotal:		Budget: 12,540							0
		Actual:	14,867			14,867			
Group:		Budget: 12,540							0
		Actual:	14,867			14,867			
Fund:		Budget: 12,540							0
		Actual:	14,867			14,867			

2350 Local Government Study Commission Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
-----									
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: _____	0	_____					0
		Actual:							
Subtotal:		Budget: _____	0	_____					0
		Actual:							
Group:		Budget: _____	0	_____					0
		Actual:							
Fund:		Budget: _____	0	_____					0
		Actual:							

CITY OF WHITE SULPHUR SPRINGS  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

2370 P.E.R.S Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
-----									
410000 General Government									
410800 City Share Retirement									
410800 City Share Retirement		Budget: 22,000			24,000				24,000
		Actual:	20,525		20,525				
Subtotal:		Budget: 22,000			24,000				24,000
		Actual:	20,525		20,525				
Group:		Budget: 22,000			24,000				24,000
		Actual:	20,525		20,525				
Fund:		Budget: 22,000			24,000				24,000
		Actual:	20,525		20,525				

2371 Group Insurance Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
-----									
510000 Miscellaneous									
510300 Expenditure Conversion Account									
510330 Premiums		Budget:_____	0	_____					0
		Actual:							
Subtotal:		Budget:_____	0	_____					0
		Actual:							
Group:		Budget:_____	0	_____					0
		Actual:							
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget:_____	0	_____					0
		Actual:							
Subtotal:		Budget:_____	0	_____					0
		Actual:							
Group:		Budget:_____	0	_____					0
		Actual:							
Fund:		Budget:_____	0	_____					0
		Actual:							

2396 CDBG - Housing Local Source - Project

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
-----									
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating			0						0
		Budget: _____							
		Actual:							
Subtotal:		Budget: _____	0						0
		Actual:							
Group:		Budget: _____	0						0
		Actual:							
Fund:		Budget: _____	0						0
		Actual:							



CITY OF WHITE SULPHUR SPRINGS  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

2399 Impact Fees

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
-----									
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: 22,000							0
		Actual:	22,000			22,000			
Subtotal:		Budget: 22,000							0
		Actual:	22,000			22,000			
Group:		Budget: 22,000							0
		Actual:	22,000			22,000			
Fund:		Budget: 22,000							0
		Actual:	22,000			22,000			

CITY OF WHITE SULPHUR SPRINGS  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

2810 Police Reserve Training Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
420000 Public Safety									
420100 Law Enforcement Services									
420100 Law Enforcement Services		Budget: _____	0	_____					0
		Actual: _____		2,342		2,342			
Subtotal:		Budget: _____	0	_____					0
		Actual: _____		2,342		2,342			
Group:		Budget: _____	0	_____					0
		Actual: _____		2,342		2,342			
Fund:		Budget: _____	0	_____					0
		Actual: _____		2,342		2,342			

2820 Gas Apportionment Tax Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
-----									
430000 Public Works									
430200 Road & Street Services									
430200 Road & Street Services		Budget: 168,500				128,500		40,000	168,500
		Actual:	6,143			6,142			
Subtotal:		Budget: 168,500				128,500		40,000	168,500
		Actual:	6,143			6,142			
Group:		Budget: 168,500				128,500		40,000	168,500
		Actual:	6,143			6,142			
Fund:		Budget: 168,500				128,500		40,000	168,500
		Actual:	6,143			6,142			

2821 Gas Tax-Special Road Street Allocation (HB473)

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
-----									
430000 Public Works									
430200 Road & Street Services									
430200 Road & Street Services		Budget: 5,065	Actual: 5,065			5,065			0
430202 Road & Street Services II		Budget: 27,344	Actual: 27,344				27,344		0
430203 Road & Street Services III		Budget: 39,112	Actual: 22,023				17,089		17,089
430204 Road & Street Services IIII		Budget: 39,032	Actual:				39,032		39,032
430205 Road & Street Services IIIII		Budget: 43,222	Actual:				43,222		43,222
Subtotal:		Budget: 153,775	Actual: 54,432				99,343		99,343
Group:		Budget: 153,775	Actual: 54,432				99,343		99,343
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: 0	Actual:						0
Subtotal:		Budget: 0	Actual:						0
Group:		Budget: 0	Actual:						0
Fund:		Budget: 153,775	Actual: 54,432				99,343		99,343

2822 Gas Tax Allocations (MCA 15-70-101)combined now

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
-----									
430000 Public Works									
430200 Road & Street Services									
430206 Road & Street Services- Gas		Budget: _____	0	_____		228,651			228,651
		Actual:							
Subtotal:		Budget: _____	0	_____		228,651			228,651
		Actual:							
Group:		Budget: _____	0	_____		228,651			228,651
		Actual:							
Fund:		Budget: _____	0	_____		228,651			228,651
		Actual:							

CITY OF WHITE SULPHUR SPRINGS  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

2940 CDBG Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
460000 Culture and Recreation									
460400 Parks									
460415 Parks Recreation Master Plan		Budget: _____	0	_____			40,000		40,000
		Actual: _____							
Subtotal:		Budget: _____	0	_____			40,000		40,000
		Actual: _____							
Group:		Budget: _____	0	_____			40,000		40,000
		Actual: _____							
470000 Housing and Community Development									
470200									
470261 Housing Study/Planning -		Budget: _____	0	_____					0
		Actual: _____							
470262 Capital Improvement Project		Budget: _____	7,500	_____			7,500		7,500
		Actual: _____							
470263 Land Use Planning and		Budget: _____	10,000	_____			10,000		10,000
		Actual: _____							
470264 Planning & Management		Budget: _____	15,000	_____			40,000		40,000
		Actual: _____		5,546			5,546		
Subtotal:		Budget: _____	32,500	_____			57,500		57,500
		Actual: _____		5,546			5,546		
Group:		Budget: _____	32,500	_____			57,500		57,500
		Actual: _____		5,546			5,546		
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: _____	7,500	_____			7,500		7,500
		Actual: _____		16,258			16,258		
Subtotal:		Budget: _____	7,500	_____			7,500		7,500
		Actual: _____		16,258			16,258		
Group:		Budget: _____	7,500	_____			7,500		7,500
		Actual: _____		16,258			16,258		
Fund:		Budget: _____	40,000	_____			105,000		105,000
		Actual: _____		21,804			21,804		

2943 Capital Improvements Plan Document

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
-----									
470000 Housing and Community Development									
470200									
470263 Land Use Planning and		Budget: 37,500					28,742		28,742
		Actual:	16,258				16,258		
Subtotal:		Budget: 37,500					28,742		28,742
		Actual:	16,258				16,258		
Group:		Budget: 37,500					28,742		28,742
		Actual:	16,258				16,258		
Fund:		Budget: 37,500					28,742		28,742
		Actual:	16,258				16,258		

2991 LG ARPA Distribution - "A"

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
-----									
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: 236,000					118,000		118,000
		Actual:	118,000				118,000		
Subtotal:		Budget: 236,000					118,000		118,000
		Actual:	118,000				118,000		
Group:		Budget: 236,000					118,000		118,000
		Actual:	118,000				118,000		
Fund:		Budget: 236,000					118,000		118,000
		Actual:	118,000				118,000		



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CITY OF WHITE SULPHUR SPRINGS  
 Expenditure by Activity and Object  
 For the Year: 2023 - 2024

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2992 LG ARPA Distribution - "B"

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
-----									
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: _____	0	_____			306,708		306,708
		Actual:							
Subtotal:		Budget: _____	0	_____			306,708		306,708
		Actual:							
Group:		Budget: _____	0	_____			306,708		306,708
		Actual:							
Fund:		Budget: _____	0	_____			306,708		306,708
		Actual:							

CITY OF WHITE SULPHUR SPRINGS  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

2993 LG ARPA Distribution - "C"

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
-----									
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: _____	0	_____			175,665		175,665
		Actual:							
Subtotal:		Budget: _____	0	_____			175,665		175,665
		Actual:							
Group:		Budget: _____	0	_____			175,665		175,665
		Actual:							
Fund:		Budget: _____	0	_____			175,665		175,665
		Actual:							
Grand Total:		Budget: _____	756,993	_____	25,500	1,249,650		52,000	1,327,150
		Actual:		309,608	21,086	288,523			

CITY OF WHITE SULPHUR SPRINGS  
Fund Budget Summary  
For the Year: 2023 - 2024

3094 Bond Series Fund

Account	Previous Year Actual	Final Budget
Revenues		
310000 TAXES		
314140 Local Option Tax	1,758	0
Group:	1,758	0
Total Revenues	1,758	0
Expenditures		
520000 Other Financing Uses		
521000 Interfund Operating Transfers Out		
820 Transfers to Other Funds	3,532	
Account:	3,532	0
Group:	3,532	0
Total Expenditures	3,532	0
131000 Due From (Previous Year)	_____	
211000 Due To (Previous Year)	_____	
131000 Due From (Current Year)	_____	
211000 Due To (Current Year)	_____	

**C. Debt Service Funds**

**3000**

**D. Capital Projects Funds**

**4000**

CITY OF WHITE SULPHUR SPRINGS  
Fund Budget Summary  
For the Year: 2023 - 2024

4005 Capital Projects Fund

Account	Previous Year Actual	Final Budget
Revenues		
380000 Other Financing Sources		
383000 Interfund Operating Transfer		56,000
Group:		56,000
Total Revenues		56,000
Expenditures		
410000 General Government		
411200 Facilities Administration		
230 Repair & Maintenance		95,681
360 Repair & Maintenance		40,982
Account:		136,663
Group:		136,663
430000 Public Works		
430200 Road & Street Services		
360 Repair & Maintenance		30,000
940 Machinery & Equipment		43,543
Account:		73,543
Group:		73,543
460000 Culture and Recreation		
460400 Parks		
360 Repair & Maintenance		63,341
Account:		63,341
Group:		63,341
Total Expenditures		273,547

**E. Enterprise Funds**

**5000**

5210 Water Fund

Account	Previous Year Actual	Final Budget
<b>Revenues</b>		
330000 INTERGOVERNMENTAL REVENUES		
336020 On-behalf state revenue	545	
	Group:	545
340000 Charges for Services		
343021 Metered Water Sales	209,152	205,000
343022 Unmetered Water Sales - Water Line	314	250
343025 Water Permits		40
343026 Water Installation Charges	1,181	3,000
343027 Miscellaneous (meter, or turn on/off)	3,150	4,000
	Group:	213,797
370000 Investment and Royalty Earnings		
371010 Investment Earnings	5,750	4,500
	Group:	5,750
380000 Other Financing Sources		
383000 Interfund Operating Transfer	628,290	
	Group:	628,290
<b>Total Revenues</b>	<b>848,382</b>	<b>216,790</b>

**Expenses**

430500 Water Utilities		
100 Personal Services	617	
110 Salaries-Clerk-Treasurer	8,998	10,500
111 Salaries-Public Works	8,551	13,000
112 Salaries-Extra Help	26,626	35,000
140 Employer Contributions	3,785	11,000
210 Office Supplies & Materials	7,555	10,000
230 Repair & Maintenance	22,555	25,000
231 Gas, diesel, oil, tires		5,000
238 Repair Parts for Water or	6,126	14,000
310 Communication &	4,350	5,000
330 Publicity, Subscriptions &	60	500
335 Memberships and Registration	1,140	1,500
341 Power	48,085	50,000
351 Consumer Fee	1,200	1,200
352 Easement and Decreed Water	245	500
354 Engineering		20,000
356 Water Testing	2,104	3,000



5210 Water Fund

Account	Previous Year Actual	Final Budget
360 Repair & Maintenance	17,173	55,000
370 Travel	1,090	1,500
380 Training Services	954	1,000
390 Other Purchased Services		200
450 Sand - Gravel		5,000
940 Machinery & Equipment		40,000
Account:	161,214	307,900
430510 Employee Benefits		
100 Personal Services	-15,686	
Account:	-15,686	
Group:	145,528	307,900
521000 Interfund Operating Transfers Out		
820 Transfers to Other Funds	1,000	
Account:	1,000	
521009 Inter.Operat.Trans.Out2022-2023MatchingFundsG		
820 Transfers to Other Funds		1,000
Account:		1,000
Group:	1,000	1,000
Total Expenses	146,528	308,900
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
Other Cash Uses		
211000 Due to Other Funds	_____	_____
Additions to Restricted Accounts		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	_____	_____
102230 Surplus	_____	_____
102220 Reserve	_____	_____
Total Other Cash Uses	_____	_____
Total Expenses and Other Cash Uses	_____	_____

CITY OF WHITE SULPHUR SPRINGS  
Fund Budget Summary  
For the Year: 2023 - 2024

5215 Stormwater PER

Account	Previous Year Actual	Final Budget
<b>Revenues</b>		
330000 INTERGOVERNMENTAL REVENUES		
334120 TSEP		40,000
Group:		40,000
Total Revenues		40,000
<b>Expenses</b>		
430515 Stormwater Planning		
354 Engineering		40,000
Account:		40,000
Group:		40,000
Total Expenses		40,000
<b>510400 Non-Cash Expenses</b>		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
<b>Other Cash Uses</b>		
211000 Due to Other Funds	_____	_____
<b>Additions to Restricted Accounts</b>		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	_____	_____
102230 Surplus	_____	_____
102220 Reserve	_____	_____
Total Other Cash Uses	_____	_____
Total Expenses and Other Cash Uses	_____	_____

5220 Water Line Replacement

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
343022 Unmetered Water Sales - Water Line	36,120	35,000
Group:	36,120	35,000
370000 Investment and Royalty Earnings		
371010 Investment Earnings	8,532	8,000
Group:	8,532	8,000
380000 Other Financing Sources		
381000 Proceeds of General Long-Term Debt		100,000
Group:		100,000
Total Revenues	44,652	143,000
Expenses		
430500 Water Utilities		
354 Engineering		100,000
Account:		100,000
Group:		100,000
521000 Interfund Operating Transfers Out		
390 Other Purchased Services		100,000
Account:		100,000
Group:		100,000
Total Expenses		200,000

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CITY OF WHITE SULPHUR SPRINGS  
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5220 Water Line Replacement

Account	Previous Year Actual	Final Budget
-----	-----	-----
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
Other Cash Uses		
211000 Due to Other Funds	_____	_____
Additions to Restricted Accounts		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	_____	_____
102230 Surplus	_____	_____
102220 Reserve	_____	_____
Total Other Cash Uses	_____	_____
Total Expenses and Other Cash Uses	_____	_____

5221 Water Trans. Main

Account	Previous Year Actual	Final Budget
<b>Revenues</b>		
330000 INTERGOVERNMENTAL REVENUES		
331031 SRF Loan "B" - Water Line Main Transmission		254,000
331032 SRF Loan "A" Forgiveness-Water Main Line		254,000
334120 TSEP	147,946	200,000
	Group:	147,946
380000 Other Financing Sources		
383000 Interfund Operating Transfer		100,000
	Group:	100,000
<b>Total Revenues</b>	<b>147,946</b>	<b>808,000</b>
<b>Expenses</b>		
430551 Water Transmission Main Project 19-10		
354 Engineering	25,246	147,947
	Account:	25,246
	Group:	25,246
490000 Debt Service		
610 Principal		10,000
620 Interest	3,402	4,670
630 Paying Agent Fees (Bank	850	584
	Account:	4,252
	Group:	4,252
521000 Interfund Operating Transfers Out		
820 Transfers to Other Funds	628,290	
	Account:	628,290
	Group:	628,290

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CITY OF WHITE SULPHUR SPRINGS  
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5221 Water Trans. Main

Account	Previous Year Actual	Final Budget
-----	-----	-----
Total Expenses	657,788	163,201
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
Other Cash Uses		
211000 Due to Other Funds	_____	_____
Additions to Restricted Accounts		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	_____	_____
102230 Surplus	_____	_____
102220 Reserve	_____	_____
Total Other Cash Uses	_____	_____
Total Expenses and Other Cash Uses	_____	_____

5222 Water Trans Main - Phase 4

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
331031 SRF Loan "B" - Water Line Main Transmission		268,944
331032 SRF Loan "A" Forgiveness-Water Main Line		750,000
Group:		1,018,944
380000 Other Financing Sources		
383000 Interfund Operating Transfer		306,708
Group:		306,708
Total Revenues		1,325,652
Expenses		
430522 Water Main Line 4 Blocks Project		
354 Engineering		1,325,652
Account:		1,325,652
Group:		1,325,652
Total Expenses		1,325,652

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5222 Water Trans Main - Phase 4

Account	Previous Year Actual	Final Budget
-----	-----	-----
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
Other Cash Uses		
211000 Due to Other Funds	_____	_____
Additions to Restricted Accounts		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	_____	_____
102230 Surplus	_____	_____
102220 Reserve	_____	_____
Total Other Cash Uses	_____	_____
Total Expenses and Other Cash Uses	_____	_____



CITY OF WHITE SULPHUR SPRINGS  
Fund Budget Summary  
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5223 Water Tank Project

Account -----	Previous Year Actual -----	Final Budget -----
<b>Revenues</b>		
360000 Miscellaneous Revenue		
363021 Bond Principal Assessments	171,748	170,000
	Group:	170,000
Total Revenues	171,748	170,000
<b>Expenses</b>		
490000 Debt Service		
610 Principal		79,000
620 Interest	17,850	16,300
630 Paying Agent Fees (Bank	8,273	7,548
	Account:	102,848
	Group:	102,848
Total Expenses	26,123	102,848
<b>510400 Non-Cash Expenses</b>		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
<b>Other Cash Uses</b>		
211000 Due to Other Funds	_____	_____
<b>Additions to Restricted Accounts</b>		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	_____	_____
102230 Surplus	_____	_____
102220 Reserve	_____	_____
Total Other Cash Uses	_____	_____
Total Expenses and Other Cash Uses	_____	_____

5226 Water System PER Update

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
331072 Rural Communities Facilities Grant	28,456	30,000
334121 DNRC Grants		15,000
Group:	28,456	45,000
Total Revenues	28,456	45,000
Expenses		
430526 Water System PER Update		
354 Engineering	56,913	3,087
Account:	56,913	3,087
Group:	56,913	3,087
Total Expenses	56,913	3,087
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
Other Cash Uses		
211000 Due to Other Funds	_____	_____
Additions to Restricted Accounts		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	_____	_____
102230 Surplus	_____	_____
102220 Reserve	_____	_____
Total Other Cash Uses	_____	_____
Total Expenses and Other Cash Uses	_____	_____

CITY OF WHITE SULPHUR SPRINGS  
Fund Budget Summary  
For the Year: 2023 - 2024

5227 Water System - Generator Project

Account	Previous Year Actual	Final Budget
-----	-----	-----
<b>Revenues</b>		
380000 Other Financing Sources		
383000 Interfund Operating Transfer	1,000	175,665
Group:	1,000	175,665
Total Revenues	1,000	175,665
<b>Expenses</b>		
430527 Generator Water System Project		
354 Engineering	25,870	268,795
Account:	25,870	268,795
Group:	25,870	268,795
Total Expenses	25,870	268,795
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
Other Cash Uses		
211000 Due to Other Funds	_____	_____
Additions to Restricted Accounts		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	_____	_____
102230 Surplus	_____	_____
102220 Reserve	_____	_____
Total Other Cash Uses	_____	_____
Total Expenses and Other Cash Uses	_____	_____

5310 Sewer Fund

Account	Previous Year Actual	Final Budget
<b>Revenues</b>		
330000 INTERGOVERNMENTAL REVENUES		
334120 TSEP		40,000
336020 On-behalf state revenue	1,193	800
	Group:	40,800
340000 Charges for Services		
343030 Sewer Revenues	115,542	113,000
343032 Sewer Installation Charges	1,181	4,500
343037 Sewer Reserve Fund	27,835	26,500
	Group:	144,000
370000 Investment and Royalty Earnings		
371010 Investment Earnings	7,093	6,500
	Group:	6,500
 Total Revenues	 152,844	 191,300

**Expenses**

430600 Sewer Utilities		
100 Personal Services	1,164	
110 Salaries-Clerk-Treasurer	14,986	15,000
111 Salaries-Public Works	14,096	15,000
112 Salaries-Extra Help	37,546	25,000
140 Employer Contributions	7,476	8,000
210 Office Supplies & Materials	2,385	2,500
220 Operating Supplies	62	
222 Safety Equipment		1,000
230 Repair & Maintenance	7,425	20,000
238 Repair Parts for Water or		30,000
310 Communication &	2,339	2,500
330 Publicity, Subscriptions &	1,540	2,000
335 Memberships and Registration	250	1,000
345 Telephone	2,217	2,700
354 Engineering	17,900	60,000
355 Sewage Testing	5,548	7,500
360 Repair & Maintenance	19,883	60,000
370 Travel	316	1,000
380 Training Services	120	
940 Machinery & Equipment		35,000
	Account:	288,200
430610 Employee Benefits		
100 Personal Services	30,085	

5310 Sewer Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Account:	30,085	
Group:	165,338	288,200
Total Expenses	165,338	288,200
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
Other Cash Uses		
211000 Due to Other Funds	_____	_____
Additions to Restricted Accounts		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	_____	_____
102230 Surplus	_____	_____
102220 Reserve	_____	_____
Total Other Cash Uses	_____	_____
Total Expenses and Other Cash Uses	_____	_____

5315 Wastewater PER

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
334120 TSEP		40,000
	Group:	40,000
Total Revenues		40,000
Expenses		
430615 Wastewater Planning		
354 Engineering		40,000
	Account:	40,000
	Group:	40,000
Total Expenses		40,000
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
Other Cash Uses		
211000 Due to Other Funds	_____	_____
Additions to Restricted Accounts		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	_____	_____
102230 Surplus	_____	_____
102220 Reserve	_____	_____
Total Other Cash Uses	_____	_____
Total Expenses and Other Cash Uses	_____	_____

5326 Sewer Project - Phase #1

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
343038 Sewer Bond Revenue	3,154	2,950
Group:	3,154	2,950
360000 Miscellaneous Revenue		
363021 Bond Principal Assessments	30,991	28,500
Group:	30,991	28,500
Total Revenues	34,145	31,450
Expenses		
490000 Debt Service		
610 Principal		19,000
620 Interest	5,210	4,850
630 Paying Agent Fees (Bank	2,605	2,425
Account:	7,815	26,275
Group:	7,815	26,275
Total Expenses	7,815	26,275

5326 Sewer Project - Phase #1

Account	Previous Year Actual	Final Budget
-----	-----	-----
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
Other Cash Uses		
211000 Due to Other Funds	_____	_____
Additions to Restricted Accounts		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	_____	_____
102230 Surplus	_____	_____
102220 Reserve	_____	_____
Total Other Cash Uses	_____	_____
Total Expenses and Other Cash Uses	_____	_____



5328 Sewer Project Phase #2

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
343038 Sewer Bond Revenue	14,551	13,500
Group:	14,551	13,500
360000 Miscellaneous Revenue		
363021 Bond Principal Assessments	145,327	141,000
Group:	145,327	141,000
Total Revenues	159,878	154,500
Expenses		
490000 Debt Service		
610 Principal		52,000
620 Interest	16,970	15,940
630 Paying Agent Fees (Bank	4,243	3,985
Account:	21,213	71,925
Group:	21,213	71,925
Total Expenses	21,213	71,925

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5328 Sewer Project Phase #2

Account	Previous Year Actual	Final Budget
-----	-----	-----
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
Other Cash Uses		
211000 Due to Other Funds	_____	_____
Additions to Restricted Accounts		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	_____	_____
102230 Surplus	_____	_____
102220 Reserve	_____	_____
Total Other Cash Uses	_____	_____
Total Expenses and Other Cash Uses	_____	_____

5329 Sewer to Septic Project

Account	Previous Year Actual	Final Budget
<b>Revenues</b>		
330000 INTERGOVERNMENTAL REVENUES		
331033 SRF Loan "B" - Sewer -Septic Project		128,576
331034 SRF Loan "A" - Sewer -Septic Project		140,524
Group:		269,100
Total Revenues		269,100
<b>Expenses</b>		
430629 Septic to Sewer Project 1st Ave NW		
354 Engineering		269,100
Account:		269,100
Group:		269,100
Total Expenses		269,100
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
Other Cash Uses		
211000 Due to Other Funds	_____	_____
Additions to Restricted Accounts		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	_____	_____
102230 Surplus	_____	_____
102220 Reserve	_____	_____
Total Other Cash Uses	_____	_____
Total Expenses and Other Cash Uses	_____	_____

**F. Internal Service Funds**

**6000**

**G. Private Purpose Trust Funds**

**7000**

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CITY OF WHITE SULPHUR SPRINGS  
Fund Budget Summary  
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7120 Fire Disability (3rd Class Cities)

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
335050 Insurance Premium Apportionment	14,867	2,850
Group:	14,867	2,850
Total Revenues	14,867	2,850
Expenditures		
420000 Public Safety		
420400 Volunteer Fire Dept		
397 Contract Payment (to County)	14,867	2,850
Account:	14,867	2,850
Group:	14,867	2,850
Total Expenditures	14,867	2,850

## **H. Permanent Funds**

**8000**

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CITY OF WHITE SULPHUR SPRINGS  
Tax Levy Requirements Schedule Non-Voted  
For the Year: 2023 - 2024

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1 Mill Yield: (10) 2347.87  
Road 1 Mill Yield: (10) 0.00

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(11)
Fund	Budget	(8)-(1) Reserve	(1) + (2) <b>Total Required</b>	<b>Cash Available</b>	<b>Non-Tax Revenues</b>	(9)*(10) <b>Property Tax Revenues</b>	(5) + (6) <b>Total Revenues</b>	(4) + (7) <b>Total Resources</b>	<b>Mill Levy</b>	(4) - (1)+ (7) <b>Est. Ending Cash Bal.</b>
1000	653,285	62,728	716,013	264,840	250,759	200,414	451,173	716,013	85.3600	62,728
General Fund										
2170	3,887	1,506	5,393	1,401	470	3,522	3,992	5,393	1.5000	1,506
Airport Fund										
2220	12,565	5,320	17,885	5,425	1,895	10,565	12,460	17,885	4.5000	5,320
Library Fund Non-Voted										
2340	44,350	6,157	50,507	26,966	14,150	9,391	23,541	50,507	4.0000	6,157
Volunteer Fire Departm										
2370	24,000	7,271	31,271	3,236	12,774	15,261	28,035	31,271	6.5000	7,271
P.E.R.S Fund										
Totals	738,087	82,982	821,069	301,868	280,048	239,153	519,201	821,069	101.8600	82,982



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CITY OF WHITE SULPHUR SPRINGS  
Tax Levy Requirements Schedule Voted  
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1 Mill Yield: (10) 2347.87  
Road 1 Mill Yield: (10) 0.00

Fund	(1) Budget	(2) (8)-(1) Reserve	(3) (1) + (2) Total Required	(4) Cash Available	(5) Non-Tax Revenues	(6) (9)*(10) Property Tax Revenues	(7) (5) + (6) Total Revenues	(8) (4) + (7) Total Resources	(9) Mill Levy	(11) (4) - (1)+(7) Est. Ending Cash Bal.
2222	11,739	1,889	13,628	1,829	60	11,739	11,799	13,628	5.0000	1,889
Library Fund - Voted										
Totals	11,739	1,889	13,628	1,829	60	11,739	11,799	13,628	5.0000	1,889

CITY OF WHITE SULPHUR SPRINGS  
Non-Levied Funds - Summary Schedule  
For the Year: 2023 - 2024

Fund	(1) Budget	(2) Reserve	(3) (1) + (2) Total Required	(4) Cash Available	(5) Non-Tax Revenues	(6) (4) + (5) Total Resources
2399 Impact Fees	0	76,300	76,300	76,300	0	76,300
2820 Gas Apportionment Tax Fund	168,500	77,388	245,888	241,688	4,200	245,888
2821 Gas Tax-Special Road Street Allocation (HB473)	99,343	8,362	107,705	102,073	5,632	107,705
2822 Gas Tax Allocations (MCA 15-70-101)combined now	228,651	76,218	304,869	0	304,869	304,869
2940 CDBG Fund	105,000	8,297	113,297	40,597	72,700	113,297
2943 Capital Improvements Plan Document	28,742	8,758	37,500	0	37,500	37,500
2991 LG ARPA Distribution - "A"	118,000	2,529	120,529	120,529	0	120,529
2992 LG ARPA Distribution - "B"	306,708	0	306,708	0	306,708	306,708
2993 LG ARPA Distribution - "C"	175,665	0	175,665	0	175,665	175,665
4005 Capital Projects Fund	273,547	0	273,547	217,547	56,000	273,547
5210 Water Fund	404,450	41,443	445,893	229,103	216,790	445,893
5215 Stormwater PER	40,000	0	40,000	0	40,000	40,000
5220 Water Line Replacement	200,000	376,244	576,244	433,244	143,000	576,244
5221 Water Trans. Main	163,201	655,058	818,259	10,259	808,000	818,259
5222 Water Trans Main - Phase 4	1,325,652	0	1,325,652	0	1,325,652	1,325,652
5223 Water Tank Project	102,848	1,052,440	1,155,288	985,288	170,000	1,155,288
5226 Water System PER Update	3,087	41,913	45,000	0	45,000	45,000
5227 Water System - Generator Project	268,795	0	268,795	93,130	175,665	268,795
5310 Sewer Fund	417,720	386,512	804,232	612,932	191,300	804,232
5315 Wastewater PER	40,000	0	40,000	0	40,000	40,000
5326 Sewer Project - Phase #1	26,275	94,849	121,124	89,674	31,450	121,124
5328 Sewer Project Phase #2	71,925	684,815	756,740	602,240	154,500	756,740
5329 Sewer to Septic Project	269,100	0	269,100	0	269,100	269,100
7120 Fire Disability (3rd Class Cities)	2,850	0	2,850	0	2,850	2,850
Totals	4,840,059	3,591,126	8,431,185	3,854,604	4,576,581	8,431,185