



July 31, 2025 City Council Budget Workshop Agenda

July 31, 2025 at 5:30 PM

598 Main Street, Bay St. Louis, MS 39520

Call to Order

Invocation and Pledge

Budget FY 26

1. Tax Assessors Presentation
2. GL Cash Analysis Report
3. RG Proposed Budget Worksheet

Adjourn

4. Motion to adjourn the workshop of July 31, 2025.

**Hancock County
Tax Assessor / Collector's
Office**

**Jimmie Ladner Jr. RA, MAE, MCR
Assessor/Collector**

Ad Valorem Tax

**Ad Valorem – Tax On/According
to VALUE,**

**Primary revenue source for all
local governments in the State of
Mississippi.**

Real Property Lien Date January 1

Real Property is treated as its on
January 1 of the land roll year

Ownership/Tax Bill
Value-
Homestead-

Personal Property Lien Date March 1

The county Assessor is
RESPONSIBLE
For valuing the county.
"Every Year"

How is property Valued

- Three approaches to value are used when valuing property. The Cost Approach, Income Approach and Sales Comparison Approach.
- Mississippi Department of Revenue Pricing manual is used with an applied Building index.
- Inspection of property (25% of existing properties and all new construction are inspected yearly)
- Multiple Listing Service (MLS) is used

Five Classes of Property

- Class 1 - Single family owner occupied, 10% assessment rate. (Homesteaded Properties)
- Class 2 - All other real property, 15% assessment rate.
- Class 3 - Personal property & inventory, 15% assessment rate.
- Class 4 - Public Utility, 30% assessment rate.
- Class 5 - Automobiles, 30% assessment rate.
- Value of Class 4 and Class 5 property is set by the Mississippi Department of Revenue

Land Roll

The Land Roll is submitted to the Board of Supervisors on July 1 each year. The roll is open for public inspection through August 1.

Any property owner that disagrees with the value set by the Assessor can appeal that value to the Board of Supervisors.

What Governs the Assessor/Collector's Office?

- Section 27 of the Mississippi Code.
- 13 rules set and enforced by The Mississippi Department of Revenue.
- **(These rules have power of Law)**
- Rule Six applies to Real Property.

“Three Parts of the Tax Equation”

Item # 1.

Part 1- Assessed Value

Part 2- Milage Rate

**Part 3- Homestead Exemption
“Regular , Special or 100% DAV”**

Who’s Responsibility

- Assessed Value – County Tax Assessor
- Milage – Taxing Authorities
- Homestead – Owner of Property

	<u>2024 TOTALS (9/20/2024)</u>		<u>2025 TOTALS (7/14/2025)</u>	
	<u>BAY ST LOUIS</u>		<u>BAY ST LOUIS</u>	
REAL	\$	172,824,314.00 (+6%)	\$	179,427,063.00 \$ 0.04
PERSONAL	\$	8,102,248.00 (-3%)	\$	8,145,486.00 \$ 0.01
UTILITIES	\$	6,241,139.00 (12%)	\$	6,396,610.00 \$ 0.02
VEHICLES	\$	18,626,813.00 (+5%)	\$	19,735,348.00 \$ 0.06
<u>MOBILE</u>	\$	<u>47,608.00 (-36%)</u>	\$	<u>46,479.00 \$ (0.02)</u>
TOTALS	\$	205,842,122.00 (+6%)	\$	213,750,986.00 \$ 0.04
New Construction	\$	4,151,523.00	\$	4,434,378.00
Special Homestead	\$	9,828,023.00 <u>H.E.# 2,383</u>	\$	10,116,287.00 \$ 0.03
Net Assessment	\$	196,014,099.00 (+06%)	\$	203,634,699.00 \$ 0.04
1Mill	\$	192,094 (@98%) +6%	\$	199,562 (@98%) +4%

	<u>BSLMSSD</u>		<u>BSLMSSD</u>	
REAL	\$	237,186,583.00 (+6%)	\$	245,351,335.00 \$ 0.03
PERSONAL	\$	14,056,922.00 (+1%)	\$	13,879,449.00 \$ (0.01)
UTILITIES	\$	8,233,854.00 (+10%)	\$	8,536,879.00 \$ 0.04
VEHICLES	\$	28,227,813.00 (+5%)	\$	29,470,303.00 \$ 0.04
<u>MOBILE</u>	\$	<u>59,356.00 (+40%)</u>	\$	<u>57,289.00 \$ (0.03)</u>
TOTALS	\$	287,764,528.00 (+5%)	\$	297,295,255.00 \$ 0.03
School Tax Only	None	Crdt \$279,561		Crdt \$274,995
Special Homestead	\$	14,656,558.00 <u>HE# 3,838</u>	\$	15,334,426.00 \$ 0.05
Net Assessment	\$	273,107,970.00 (+6%)	\$	281,960,829.00 \$ 0.03
1 Mill=	\$	267,646 (@98%) (+5%)	\$	276,322 (@98%) (3%)
New Construction	\$	5,643,978.00	\$	5,702,666.00

Tax Bill Calculations

Regular Homestead

$$\begin{array}{rcccccc} \text{True value} & \text{Assessment} & & \text{Assessed Value} & \text{Milage} & \text{Homestead credit} & \text{Net Tax} \\ \$100,000.00 & \times 10\% & = & \$10,000.00 & \times .09535 & - \$300.00 & = \$653.50 \end{array}$$

Special Homestead

$$\begin{array}{rcccccc} \text{True value} & \text{Assessment} & = & \text{Assessed Value} & \text{Milage} & \text{State Rebate} & \text{Net Tax} \\ \$100,000.00 & \times 10\% & = & \$10,000.00 & \times .09535 & - \$715.00 & = \$238.50 \end{array}$$

No Homestead

$$\begin{array}{rcccccc} \text{True Value} & \text{Assessment} & = & \text{Assessed Value} & \text{Milage} & \text{Tax Due} \\ \$100,000.00 & \times 15\% & = & \$15,000 & \times .09535 & = \$1,430.25 \end{array}$$

100% DAV = \$0 Tax Regardless of Value
100% of value exempt from Ad Valorem Tax

(Service Connected)

2024 Assessed Value

Item # 1.

Hancock County

\$781,774,038.00

Mil Value \$724,000.00

Value is set by
Assessor
July 1

Milage is set by the
Taxing Authorities
Sept 15

Budget is set by
Taxing Authorities

Real Property
Lieu Date Jan 1

Personal Property
Lieu Date March 1

How a Mil Rate is Set?

Budget
\$724,000.00 = Mil Rate

? 's

228-466-5791 Office

228-493-3737 Cell

Item # 2.

		BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	AVERAGE DAILY BALANCE
GENERAL FUND						
001-000-000-002	CASH-OPERATING B	0.00	0.00	0.00	0.00	0.00
001-000-000-003	CASH-GENERAL FUN	5,594,863.37	0.00	0.00	5,594,863.37	5,594,863.37
	FUND 001 TOTAL	5,594,863.37	0.00	0.00	5,594,863.37	5,594,863.37
CAPITAL LEASE FUND						
003-000-000-002	CASH-CAPITAL LEA	15.75	0.00	0.00	15.75	15.75
	FUND 003 TOTAL	15.75	0.00	0.00	15.75	15.75
MUNICIPAL RESERVE FUND						
005-000-000-012	MUNICIPAL RESERV	507,098.26	0.00	0.00	507,098.26	507,098.26
	FUND 005 TOTAL	507,098.26	0.00	0.00	507,098.26	507,098.26
MUN RESERVE-SPECIAL						
006-000-000-002	CASH-MUNICIPAL R	0.00	0.00	0.00	0.00	0.00
	FUND 006 TOTAL	0.00	0.00	0.00	0.00	0.00
EMERGENCY FUND						
007-000-000-002	CASH-EMERGENCY F	1,012,973.22	0.00	0.00	1,012,973.22	1,012,973.22
	FUND 007 TOTAL	1,012,973.22	0.00	0.00	1,012,973.22	1,012,973.22
NARCOTICS TASK FORCE						
020-000-000-003	NARCOTICS CASH	0.00	0.00	0.00	0.00	0.00
	FUND 020 TOTAL	0.00	0.00	0.00	0.00	0.00
LIBRARY FUND						
101-000-000-002	CASH BALANCE-LIB	0.00	0.00	0.00	0.00	0.00
	FUND 101 TOTAL	0.00	0.00	0.00	0.00	0.00
FIRE QUARTER MILL FUND						
104-000-000-002	CASH-FIRE QTR MI	18,563.17	0.00	0.00	18,563.17	18,563.17
	FUND 104 TOTAL	18,563.17	0.00	0.00	18,563.17	18,563.17

Item # 2.

	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	AVERAGE DAILY BALANCE
FIRE INSURANCE REBATE FD					
105-000-000-002 CASH-INSURANCE R	1,314.99	0.00	0.00	1,314.99	1,314.99
FUND 105 TOTAL	1,314.99	0.00	0.00	1,314.99	1,314.99
CDBG FUND					
115-000-000-001 CASH - KATRINA S	0.00	0.00	0.00	0.00	0.00
FUND 115 TOTAL	0.00	0.00	0.00	0.00	0.00
FEDERAL GRANTS FUND					
120-000-000-002 CASH-FEDERAL GRA	372,245.43	0.00	0.00	372,245.43	372,245.43
FUND 120 TOTAL	372,245.43	0.00	0.00	372,245.43	372,245.43
ARPA					
121-000-000-002 CASH ARPA	0.00	0.00	0.00	0.00	0.00
FUND 121 TOTAL	0.00	0.00	0.00	0.00	0.00
CAP X GRANT FUND					
125-000-000-002 CAP X CASH BALAN	261,889.18	0.00	0.00	261,889.18	261,889.18
FUND 125 TOTAL	261,889.18	0.00	0.00	261,889.18	261,889.18
MODERNIZATION USE TAX					
180-000-000-002 MODERNIZATION US	356,469.12	0.00	0.00	356,469.12	356,469.12
FUND 180 TOTAL	356,469.12	0.00	0.00	356,469.12	356,469.12
DEBT SERVICE FUND					
200-000-000-026 DEBT SERVICE ACC	221,933.47	0.00	0.00	221,933.47	221,933.47
FUND 200 TOTAL	221,933.47	0.00	0.00	221,933.47	221,933.47
2020 GO BOND FUND					
220-000-000-220 2020 BOND DEBT S	6,926.32	0.00	0.00	6,926.32	6,926.32
FUND 220 TOTAL	6,926.32	0.00	0.00	6,926.32	6,926.32

Item # 2.

	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	AVERAGE DAILY BALANCE
22 NEG NOTE DEBT SERVICE					
245-000-000-002 1.8M DEBT SERVIC	2,530.60	0.00	0.00	2,530.60	2,530.60
FUND 245 TOTAL	2,530.60	0.00	0.00	2,530.60	2,530.60
2016 DEBT SERV R&B BOND					
270-000-009-000 2016 ROAD AND B	681.86	0.00	0.00	681.86	681.86
FUND 270 TOTAL	681.86	0.00	0.00	681.86	681.86
DOJ FUNDS					
300-000-000-001 DOJ FUNDS	128,522.65	0.00	0.00	128,522.65	128,522.65
FUND 300 TOTAL	128,522.65	0.00	0.00	128,522.65	128,522.65
CAPITAL PROJECTS FUND					
305-000-000-002 CASH IN BANK CAP	400,637.67	0.00	0.00	400,637.67	400,637.67
FUND 305 TOTAL	400,637.67	0.00	0.00	400,637.67	400,637.67
2020 GO BOND					
320-000-000-002 2020 BOND CONSTR	649.71	0.00	0.00	649.71	649.71
FUND 320 TOTAL	649.71	0.00	0.00	649.71	649.71
HARB CONST \$1.8M NEG NOTE					
345-000-000-002 NEGOTIABLE NOTE	995,591.03	0.00	0.00	995,591.03	995,591.03
FUND 345 TOTAL	995,591.03	0.00	0.00	995,591.03	995,591.03
COUNTY ROAD & BRIDGE					
350-000-000-001 COUNTY ROAD ACCO	179,693.02	0.00	0.00	179,693.02	179,693.02
FUND 350 TOTAL	179,693.02	0.00	0.00	179,693.02	179,693.02
UTILITY FUND					
400-000-000-002 UTILITY OPERATIN	754,775.15	0.00	0.00	754,775.15	754,775.15
400-000-007-000 CAPITAL & MAINTEN	0.00	0.00	0.00	0.00	0.00
400-000-008-000 METER DEPOSITS -	0.00	0.00	0.00	0.00	0.00
FUND 400 TOTAL	754,775.15	0.00	0.00	754,775.15	754,775.15

Item # 2.

	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	AVERAGE DAILY BALANCE
UTILITY METER DEPOSITS					
401-000-008-000 METER DEPOSITS C	520,880.98	0.00	0.00	520,880.98	520,880.98
FUND 401 TOTAL	520,880.98	0.00	0.00	520,880.98	520,880.98
UTILITY CAPITAL & MAINT					
402-000-007-000 UTIL CAPITAL & M	869,734.64	0.00	0.00	869,734.64	869,734.64
FUND 402 TOTAL	869,734.64	0.00	0.00	869,734.64	869,734.64
MODERNIZATION-WAT SEW ONL					
408-000-000-002 MODERNIZATION UT	34,050.54	0.00	0.00	34,050.54	34,050.54
FUND 408 TOTAL	34,050.54	0.00	0.00	34,050.54	34,050.54
ARPA GRANT UTILITIES					
421-000-000-002 CASH-ARPA UTILIT	1,841,918.83	0.00	0.00	1,841,918.83	1,841,918.83
FUND 421 TOTAL	1,841,918.83	0.00	0.00	1,841,918.83	1,841,918.83
INFRASTRUCTURE GRANT					
425-000-000-002 CASH INFRASTRUCT	0.00	0.00	0.00	0.00	0.00
FUND 425 TOTAL	0.00	0.00	0.00	0.00	0.00
MUNICIPAL HARBOR FUND					
450-000-000-028 CASH - MUNICIPAL	212,779.95	0.00	0.00	212,779.95	212,779.95
FUND 450 TOTAL	212,779.95	0.00	0.00	212,779.95	212,779.95
HARBOR GRANTS & SPEC PROJ					
451-000-000-002 HBR GRANTS & SPE	51,762.44	0.00	0.00	51,762.44	51,762.44
FUND 451 TOTAL	51,762.44	0.00	0.00	51,762.44	51,762.44
HARBOR CAPITAL & MAINT					
452-000-000-029 HARBOR CAPITAL &	676,292.55	0.00	0.00	676,292.55	676,292.55
FUND 452 TOTAL	676,292.55	0.00	0.00	676,292.55	676,292.55

Item # 2.

	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	AVERAGE DAILY BALANCE
COMMUNITY HALL UNEARNED					
650-000-000-002 COMMUNITY HALL C	89,044.68	0.00	0.00	89,044.68	89,044.68
FUND 650 TOTAL	89,044.68	0.00	0.00	89,044.68	89,044.68
UNEMPLOYMENT FUND					
654-000-000-054 CASH-UNEMPLOYMEN	49,534.27	0.00	0.00	49,534.27	49,534.27
FUND 654 TOTAL	49,534.27	0.00	0.00	49,534.27	49,534.27
POOLED CASH					
999-000-000-002 POOLED CASH	0.00	0.00	0.00	0.00	0.00
FUND 999 TOTAL	0.00	0.00	0.00	0.00	0.00
REPORT TOTALS	15,163,372.85	0.00	0.00	15,163,372.85	15,163,372.85

SELECTION CRITERIA

Item # 2.

PRINT CURRENT

FUND: All
ACCOUNT TYPE: CASH ACCOUNTS
TRANSACTION DATES: 7/31/2025 THRU 7/31/2025
PERIOD 13: EXCLUDE

PRINT OPTIONS

REPORT TYPE: SUMMARY
RECAP ONLY: YES
DESCRIPTIONS: YES

*** END OF REPORT ***

Item # 3.

400-UTILITY FUND
 REVENUES

	2022-2023		2023-2024		2024-2025		2025-2026	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET	
<u>MISCELLANEOUS REVENUE</u>								
400-000-340-000 INTEREST INCOME	1,123	27,208	45,000	35,664	0	45,000		
TOTAL MISCELLANEOUS REVENUE	1,123	27,208	45,000	35,664	0	45,000		
<u>CHARGES FOR SERVICES</u>								
400-000-360-GAS GAS INCOME	1,051,179	1,078,005	1,012,000	934,755	0	1,012,000		
400-000-360-WAT WATER INCOME	851,715	952,591	985,000	697,246	0	1,014,550		
400-000-362-000 SERVICE CONNECTION INCOM	60,157	145,320	142,000	105,545	0	146,260		
400-000-363-000 SEWER INCOME	1,024,322	881,757	915,000	683,852	0	942,450		
400-000-374-000 WASTE WATER INCOME	986,400	1,080,362	1,109,000	834,922	0	1,142,270		
400-000-377-BSL GARBAGE COLLECTION INCOM	702,693	696,803	725,000	576,081	0	746,750		
400-000-377-HSW GARBAGE COLLECTION - COU	278,609	289,761	277,000	243,508	0	285,310		
400-000-377-TRK GRAPPLE TRUCK SERVICES	4,610	1,222	1,000	462	0	0		
400-000-379-000 OTHER INCOME	(5,782)	539	500	(98)	0	500		
400-000-379-001 CREDIT CARD FEE INCOME	21,703	23	0	(23)	0	0		
400-000-379-002 LATE PAYMENT PENALTY INC	58,430	58,100	58,000	43,405	0	58,000		
TOTAL CHARGES FOR SERVICES	5,034,037	5,184,483	5,224,500	4,119,654	0	5,348,090		
<u>TRANSFERS & NON-REVENUE</u>								
400-000-380-000 PRIOR YEAR ADJUSTMENT	0	0	0	0	0	0		
400-000-380-002 TRANSFERS IN TO C&M	0	0	0	0	0	0		
400-000-390-000 OTHER FUNDING-LEASES	0	0	380,000	74,160	0	300,000		
400-000-395-000 INSURANCE PROCEEDS	0	0	0	0	0	0		
400-000-399-000 ADD BEGINNING CASH BALAN	0	0	280,000	0	0	414,017		
400-000-399-001 BEG CASH BALANCE C&M ACC	0	0	0	0	0	0		
TOTAL TRANSFERS & NON-REVENUE	0	0	660,000	74,160	0	714,017		
TOTAL REVENUES	5,035,160	5,211,690	5,929,500	4,229,478	0	6,107,107		

Item # 3.

400-UTILITY FUND
 ADMINISTRATION
 DEPARTMENTAL EXPENDITURES

	(----- 2024-2025 -----)			(----- 2025-2026 -----)			
	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>PERSONNEL SERVICES</u>							
400-120-400-000 PAYROLL	79,047	82,447	118,494	85,973	0	127,215	_____
400-120-401-000 OVERTIME PAYROLL EXPENSE	740	3,179	0	376	0	0	_____
400-120-403-000 PERS	14,507	15,020	22,630	15,457	0	23,726	_____
400-120-404-000 FICA	6,098	6,335	9,282	6,392	0	9,732	_____
400-120-405-000 EMPLOYEE INSURANCE	13,555	8,655	14,183	9,444	0	16,246	_____
400-120-406-000 UNEMPLOYMENT	83	91	105	136	0	105	_____
400-120-407-000 WORKERS' COMPENSATION	467	502	502	526	0	502	_____
TOTAL PERSONNEL SERVICES	114,497	116,228	165,196	118,304	0	177,526	_____
<u>SUPPLIES</u>							
400-120-500-000 OFFICE SUPPLIES	7,097	2,949	7,000	3,148	0	7,000	_____
400-120-535-000 UNIFORM PURCHASES	289	258	1,000	501	0	1,000	_____
TOTAL SUPPLIES	7,386	3,207	8,000	3,650	0	8,000	_____
<u>CONTRACTUAL SERVICES</u>							
400-120-600-400 DELTA WATER BILLING FEES	38,900	49,975	12,750	12,750	0	12,750	_____
400-120-600-501 AUDITING SERVICES	38,000	14,000	14,000	0	0	14,000	_____
400-120-600-510 COMPUTER SERVICES	955	1,676	2,000	1,850	0	2,000	_____
400-120-600-533 WORKSHOPS, SEMINARS & TR	969	450	1,000	0	0	1,000	_____
400-120-600-568 MEDICAL EXPENSES	0	0	25	60	0	25	_____
400-120-600-DOC SCAN DOC	0	0	0	0	0	5,000	_____
400-120-605-INT INTERNET EXPENSE	722	570	540	419	0	540	_____
400-120-605-POS POSTAGE	24,210	29,438	35,000	24,600	0	45,000	_____
400-120-605-TEL TELEPHONE EXPENSES	550	2,129	2,132	486	0	2,132	_____
400-120-610-000 TRAVEL EXPENSES	0	307	500	0	0	500	_____
400-120-630-GAR DEBRIS REMOVAL	0	0	0	0	0	0	_____
400-120-635-000 REPAIR & MAINT OUTSIDE L	3,208	3,368	3,700	3,044	0	3,700	_____
400-120-635-SOF SOFTWARE MAINT AGREEMENT	144	15,527	17,500	17,580	0	17,500	_____
400-120-670-000 CASH OVER/SHORT	0	55	0	466	0	0	_____
400-120-691-000 CREDIT CARD FEES	20,625	2,939	2,000	2,040	0	2,000	_____
TOTAL CONTRACTUAL SERVICES	128,282	120,435	91,147	63,295	0	106,147	_____
<u>CAPITAL OUTLAY</u>							
400-120-900-000 CAPITAL EXPENSE	1,258	1,950	4,393	600	0	700	_____
TOTAL CAPITAL OUTLAY	1,258	1,950	4,393	600	0	700	_____
TOTAL ADMINISTRATION	251,423	241,820	268,736	185,849	0	292,373	_____

Item # 3.

400-UTILITY FUND
 UTILITY OPERATIONS
 DEPARTMENTAL EXPENDITURES

	(----- 2024-2025 -----)				(----- 2025-2026 -----)		
	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
PERSONNEL SERVICES							
400-700-400-000 PAYROLL	416,769	511,904	544,335	375,514	0	704,203	_____
400-700-401-000 OVERTIME	17,031	12,628	18,000	9,004	0	18,000	_____
400-700-403-000 PERS	329,722	91,994	113,114	68,829	0	134,691	_____
400-700-404-000 FICA	33,993	39,353	46,398	28,824	0	55,249	_____
400-700-405-000 EMPLOYEE INSURANCE	62,570	49,900	56,267	37,696	0	71,991	_____
400-700-406-000 UNEMPLOYMENT	452	483	508	436	0	578	_____
400-700-407-000 WORKERS COMPENSATION	<u>19,604</u>	<u>22,528</u>	<u>22,528</u>	<u>23,601</u>	<u>0</u>	<u>22,528</u>	<u>_____</u>
TOTAL PERSONNEL SERVICES	880,141	728,790	801,150	543,904	0	1,007,240	_____
SUPPLIES							
400-700-525-000 GAS & OIL EXPENSE (FOR E	40,342	45,000	45,000	45,000	0	45,000	_____
400-700-545-000 SAFETY, TOOLS & EMPLOYEE	3,623	7,912	10,500	8,014	0	10,500	_____
400-700-560-WAT BUILDING SUPPLIES-WATER	1,383	1,124	5,000	1,020	0	5,000	_____
400-700-570-000 VEHICLE PARTS & SUPPLIES	1,514	7,921	15,000	3,238	0	15,000	_____
400-700-575-000 HEAVY/SMALL EQUIP PARTS/	5,015	6,567	9,000	2,216	0	9,000	_____
400-700-590-000 DO NOT USE!!OPERATING SU	73,157	402	0	0	0	0	_____
400-700-590-GAS PARTS & SUPPLIES-GAS UTI	144,755	99,305	138,198	70,418	0	138,198	_____
400-700-590-LFT PARTS & SUPPLIES-LIFT ST	0	16,167	20,000	11,982	0	20,000	_____
400-700-590-SEW PARTS & SUPPLIES-SEWER	7,219	10,835	7,500	7,183	0	7,500	_____
400-700-590-WAT PARTS & SUPPLIES-WATER	<u>187,597</u>	<u>235,885</u>	<u>175,000</u>	<u>126,427</u>	<u>0</u>	<u>175,000</u>	<u>_____</u>
TOTAL SUPPLIES	464,605	431,119	425,198	275,497	0	425,198	_____
CONTRACTUAL SERVICES							
400-700-600-001 RATE STUDY	0	0	0	0	0	0	_____
400-700-600-400 ANSWERING SERVICE	2,675	1,827	5,000	1,164	0	5,000	_____
400-700-600-512 ENGINEERING	14,223	9,717	12,000	0	0	12,000	_____
400-700-600-533 TRAINING	681	270	15,000	11,565	0	15,000	_____
400-700-600-568 MEDICAL SERVICES	125	2,051	3,000	2,193	0	3,000	_____
400-700-600-DOC SCAN DOC	0	0	0	0	0	5,000	_____
400-700-600-GAR GARBAGE CONTRACT	971,406	980,947	966,000	782,436	0	966,000	_____
400-700-600-GAS ANNUAL GAS REPORT SERVIC	4,189	5,559	20,000	16,700	0	20,000	_____
400-700-600-SEW MONITORING LIFT STATIONS	1,107	1,116	6,000	4,188	0	6,000	_____
400-700-600-WAT TESTING SERVICE-WATER	27,145	2,822	20,000	19,414	0	20,000	_____
400-700-600-WWS WASTEWATER TREATMENT	1,235,815	1,172,255	1,147,759	982,763	0	1,147,759	_____
400-700-605-INT INTERNET SERVICES	480	660	750	701	0	2,670	_____
400-700-605-TEL TELEPHONE SERVICES	3,781	445	532	373	0	1,492	_____
400-700-605-WAT TELEPHONE SERVICE WELLS	31,742	811	2,000	0	0	2,000	_____
400-700-615-000 LEGAL ADVERTISEMENTS	784	146	1,000	578	0	1,000	_____
400-700-625-000 INSURANCE (BUILDING, LIA	166,103	112,472	165,000	138,354	0	165,000	_____
400-700-630-SEW LS ELECTRICITY BILLS	112,933	93,008	100,000	102,026	0	100,000	_____
400-700-630-WAT ELECTRICITYBILL -WATER &	37,268	49,139	20,000	17,373	0	20,000	_____
400-700-635-000 MAINT & REPAIR OUTSIDE L	1,389	17,128	0	11,863	0	0	_____
400-700-635-CWS CITY WORKS SOFTWARE COST	0	0	0	0	0	0	_____
400-700-635-E&G ELEVATOR & GENERATOR MAI	1,250	3,000	0	0	0	0	_____
400-700-635-EQU REPAIR (VENDORS)-EQUIP	1,021	4,049	40,000	11,220	0	40,000	_____
400-700-635-GAS REPAIR VENDOR-GAS	15,235	7,601	15,000	0	0	15,000	_____
400-700-635-SEW REPAIR OUTSIDE-LIFT STAT	65,404	72,712	60,000	48,517	0	60,000	_____

Item # 3.

400-UTILITY FUND
 UTILITY OPERATIONS
 DEPARTMENTAL EXPENDITURES

	(----- 2024-2025 -----)			(----- 2025-2026 -----)			
	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
400-700-635-SOF SOFTWARE MAINT AGREEMENT	7,500	2,950	20,000	15,729	0	20,000	_____
400-700-635-VEH REPAIRS & MAINT - VEHICL	6,998	2,239	6,000	5,386	0	6,000	_____
400-700-635-WAT REPAIR (VENDORS) -WELLS,	20,244	18,786	25,000	250	0	25,000	_____
400-700-640-615 UNIFORM RENTALS	7,302	7,615	8,000	6,278	0	8,000	_____
400-700-640-GAS EQUIPMENT RENTAL FOR GAS	216	210	5,000	227	0	5,000	_____
400-700-660-GAS NATURAL GAS PURCHASE	490,193	312,333	460,000	306,285	0	460,000	_____
400-700-681-000 MEMBERSHIP DUES	1,017	2,181	7,500	5,280	0	7,500	_____
400-700-697-000 PRIOR PERIOD EXPENSES	0	0	0	0	0	0	_____
400-700-698-000 DEPRECIATION EXPENSE	<u>2,880,463</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>_____</u>
TOTAL CONTRACTUAL SERVICES	6,108,688	2,884,051	3,130,541	2,490,863	0	3,138,421	_____
<u>CAPITAL OUTLAY</u>							
400-700-900-000 CAPITAL EXPENSE	22,970	38,984	100,000	28,636	0	2,000	_____
400-700-900-001 CAPITAL EXP-C&M ACCOUNT	0	0	0	0	0	0	_____
400-700-900-002 CAPITAL PROJECT-LARGE	0	0	0	0	0	0	_____
400-700-900-009 LEASE PURCHASED ASSETS	0	74,285	380,000	0	0	300,000	_____
400-700-900-999 CONTRA ASSET FOR CAPITA	<u>(5,615)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>_____</u>
TOTAL CAPITAL OUTLAY	17,355	113,269	480,000	28,636	0	302,000	_____
TOTAL UTILITY OPERATIONS	7,470,789	4,157,228	4,836,889	3,338,900	0	4,872,859	_____

Item # 3.

400-UTILITY FUND
 DEBT SERVICE
 DEPARTMENTAL EXPENDITURES

	(----- 2024-2025 -----)			(----- 2025-2026 -----)			
	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>DEBT SERVICE</u>							
400-730-811-000 LEASE INTEREST EXPENSE	0	0	0	0	0	0	0
400-730-890-015 UTIL-COMPACT ESCAVATOR	1,772	0	2,658	0	0	2,658	0
400-730-890-016 DUMP TRUCK 1/2 UTIL 1/2	4,768	1,995	3,990	0	0	3,990	0
400-730-890-017 UTIL-EXCAV.FUSING EQUIP	1,287	0	1,931	0	0	1,931	0
400-730-890-019 1/2 PW-1/2 UTIL==2018 BA	5,335	0	7,113	0	0	7,113	0
400-730-890-901 UTILITY/PW DUMP TRK-50%	8,555	9,332	9,332	6,999	0	9,332	0
400-730-890-902 UTILITY EQUIP	0	0	30,000	0	0	30,000	0
400-730-890-903 UTILITY EQUIP	0	0	20,000	0	0	20,000	0
400-730-890-904 UTILITY EQUIP	0	9,834	10,000	8,741	0	23,000	0
400-730-890-905 UTILITY EQUIP	0	0	8,170	0	0	8,170	0
400-730-890-906 UTILITY EQUIP	0	0	10,681	0	0	10,681	0
TOTAL DEBT SERVICE	21,717	21,161	103,875	15,740	0	116,875	0
TOTAL DEBT SERVICE	21,717	21,161	103,875	15,740	0	116,875	0

Item # 3.

400-UTILITY FUND
 INTERFUND TRANSACTIONS
 DEPARTMENTAL EXPENDITURES

	2024-2025			2025-2026			
	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>TRANSFERS & OTHER</u>							
400-900-950-001 INDIRECT GENERAL FUND EX	220,000	220,000	220,000	220,000	0	325,000	_____
400-900-950-120 TRANSFER OUT FED GRANTS	0	0	0	0	0	0	_____
400-900-950-200 TRANSFER OUT DEBT SERV	0	0	0	0	0	0	_____
400-900-950-402 TRANSFER OUT TO C&M 402	400,000	100,000	500,000	500,000	0	500,000	_____
400-900-951-000 ENDING CASH BALANCE-OPER	0	0	0	0	0	0	_____
400-900-951-001 ENDING CASH BALANCE-O&M	0	0	0	0	0	0	_____
TOTAL TRANSFERS & OTHER	620,000	320,000	720,000	720,000	0	825,000	_____
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TOTAL INTERFUND TRANSACTIONS	620,000	320,000	720,000	720,000	0	825,000	
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TOTAL EXPENDITURES	8,363,929	4,740,210	5,929,500	4,260,489	0	6,107,107	=====
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REVENUE OVER/(UNDER) EXPENDITURES	(3,328,769)	471,480	0	(31,012)	0	0	=====

Item # 3.

401-UTILITY METER DEPOSITS
REVENUES

	2022-2023	2023-2024	2024-2025			2025-2026	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CHARGES FOR GOVT SERVICES</u>							
401-000-300-000 OTHER INCOME	0	0	0	70	0	0	
401-000-327-000 CREDIT CARD FEE -DEPOSI	(508)	0	0	0	0	0	
TOTAL CHARGES FOR GOVT SERVICES	(508)	0	0	70	0	0	
<u>CHARGES FOR SERVICES</u>							
401-000-379-000 OTHER INCOME	0	0	0	(70)	0	0	
TOTAL CHARGES FOR SERVICES	0	0	0	(70)	0	0	
TOTAL REVENUES	(508)	0	0	0	0	0	

Item # 3.

401-UTILITY METER DEPOSITS
ADMINISTRATION
DEPARTMENTAL EXPENDITURES

	(----- 2024-2025 -----)			(----- 2025-2026 -----)			
	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CONTRACTUAL SERVICES</u>							
401-120-691-000 CREDIT CARD FEES	0	0	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES	0	0	0	0	0	0	0
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TOTAL ADMINISTRATION	0	0	0	0	0	0	0
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TOTAL EXPENDITURES	0	0	0	0	0	0	0
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REVENUE OVER/(UNDER) EXPENDITURES	(508)	0	0	0	0	0	0

Item # 3.

402-UTILITY CAPITAL & MAINT
 REVENUES

	(----- 2024-2025 -----)			(----- 2025-2026 -----)			
	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>INTERGOVERNMENT REVENUES</u>							
402-000-257-024 GRANT REV - L1 &SUNSET G	0	0	0	0	0	0	0
402-000-260-002 GRANT REV- RAMONEDA	0	0	0	0	0	320,000	320,000
TOTAL INTERGOVERNMENT REVENUES	0	0	0	0	0	320,000	320,000
<u>MISCELLANEOUS REVENUE</u>							
402-000-340-000 INTEREST INCOME	642	7,046	20,000	18,253	0	7,653	7,653
TOTAL MISCELLANEOUS REVENUE	642	7,046	20,000	18,253	0	7,653	7,653
<u>CHARGES FOR SERVICES</u>							
402-000-379-000 OTHER INCOME	5,023	0	0	0	0	0	0
TOTAL CHARGES FOR SERVICES	5,023	0	0	0	0	0	0
<u>TRANSFERS & NON-REVENUE</u>							
402-000-380-000 PRIOR PERIOD ADJUSTMENT	0	0	0	0	0	0	0
402-000-380-120 TRANSFER IN FR FEDERAL F	0	0	0	0	0	0	0
402-000-380-180 TRANSFER FROM FUND 180	0	0	0	0	0	80,000	80,000
402-000-380-400 TRANSFER IN FR UTIL OPER	400,000	100,000	500,000	500,000	0	500,000	500,000
402-000-391-000 LOAN PROCEEDS-DOH	0	0	0	0	0	2,400,000	2,400,000
402-000-399-000 BEGINNING CASH BALANCE	0	0	351,000	0	0	0	0
TOTAL TRANSFERS & NON-REVENUE	400,000	100,000	851,000	500,000	0	2,980,000	2,980,000
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TOTAL REVENUES	405,664	107,046	871,000	518,253	0	3,307,653	3,307,653

Item # 3.

402-UTILITY CAPITAL & MAINT
 UTILITY OPERATIONS
 DEPARTMENTAL EXPENDITURES

	2022-2023	2023-2024	(----- 2024-2025 -----)			(----- 2025-2026 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CONTRACTUAL SERVICES</u>							
402-700-600-512 ENGINEERING	0	0	10,000	5,367	0	0	_____
402-700-635-300 ROAD OUTSIDE REPAIR (UTI	59,593	0	30,000	21,434	0	25,000	_____
402-700-635-GAS MAINT & REPAIR GAS	0	0	0	0	0	33,333	_____
402-700-635-SEW MAINT & REPAIR LIFT STAT	0	0	37,347	15,282	0	33,333	_____
402-700-635-WAT MAINT & REPAIR-WATER	8,637	0	35,000	29,436	0	33,334	_____
402-700-698-000 DEPRECIATION EXPENSE	<u>3,145</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>_____</u>
TOTAL CONTRACTUAL SERVICES	71,375	0	112,347	71,519	0	125,000	_____
<u>CAPITAL OUTLAY</u>							
402-700-900-000 CAPITAL EXPENSE	35,746	282,051	250,000	7,500	0	300,000	_____
402-700-900-001 WATER WELL PROJECT	0	0	0	0	0	2,400,000	_____
402-700-900-002 RAMONEDA PROJECT	0	0	0	0	0	400,000	_____
402-700-900-024 BP/DEQ LS1 & SUNSET GRAV	0	0	0	0	0	0	_____
402-700-900-999 CONTRA ASSET ACCOUNT	<u>(26,698)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>_____</u>
TOTAL CAPITAL OUTLAY	9,048	282,051	250,000	7,500	0	3,100,000	_____
TOTAL UTILITY OPERATIONS	80,423	282,051	362,347	79,019	0	3,225,000	_____

Item # 3.

402-UTILITY CAPITAL & MAINT

TRANSFERS OUT

DEPARTMENTAL EXPENDITURES

	(----- 2024-2025 -----)			(----- 2025-2026 -----)			
	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>							
<u>TRANSFERS & OTHER</u>							
402-900-951-000 ENDING CASH BALANCE	<u>0</u>	<u>0</u>	<u>508,653</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TRANSFERS & OTHER	0	0	508,653	0	0	0	0
<hr/>							
TOTAL TRANSFERS OUT	0	0	508,653	0	0	0	0
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TOTAL EXPENDITURES	80,423	282,051	871,000	79,019	0	3,225,000	
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REVENUE OVER/(UNDER) EXPENDITURES	325,241	(175,004)	0	439,235	0	82,653	
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Item # 3.

408-MODERNIZATION-WAT SEW ONL
 REVENUES

	2022-2023	2023-2024	2024-2025			2025-2026	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>INTERGOVERNMENT REVENUES</u>							
408-000-258-000 MODERNIZATION USE TAX RE	167,533	178,414	167,073	86,749	0	0	
408-000-260-001 DOH FUNDING WATER WELL	0	0	2,400,000	0	0	0	
408-000-260-002 RESTORE ACT-RAMONEDA	30,878	11,886	320,000	0	0	0	
408-000-260-003 GOMESA SUNSET DUNBAR GRA	33,635	19,676	941,784	4,071	0	0	
408-000-260-254 DEQ SEWER IMP PHASE 2 FU	0	0	0	0	0	0	
TOTAL INTERGOVERNMENT REVENUES	232,046	209,975	3,828,857	90,819	0	0	
<u>MISCELLANEOUS REVENUE</u>							
408-000-340-000 INTEREST INCOME	0	0	0	0	0	0	
TOTAL MISCELLANEOUS REVENUE	0	0	0	0	0	0	
<u>TRANSFERS & NON-REVENUE</u>							
408-000-380-000 PRIOR PERIOD ADJUSTMENT	0	0	0	0	0	0	
408-000-391-000 LOAN PROCEEDS? SUNSET?	0	0	0	0	0	0	
408-000-399-000 BEGINNING CASH BALANCE	0	0	173,628	0	0	0	
TOTAL TRANSFERS & NON-REVENUE	0	0	173,628	0	0	0	
TOTAL REVENUES	232,046	209,975	4,002,485	90,819	0	0	

Item # 3.

408-MODERNIZATION-WAT SEW ONL
 UTILITY OPERATIONS
 DEPARTMENTAL EXPENDITURES

	2022-2023	2023-2024	(----- 2024-2025 -----) (----- 2025-2026 -----)			2025-2026	2025-2026
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CONTRACTUAL SERVICES</u>							
408-700-635-000 MAINT & REPAIR OUTSIDE L	0	15,408	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES	0	15,408	0	0	0	0	0
<u>CAPITAL OUTLAY</u>							
408-700-900-001 WATER WELL	97,416	70,769	2,400,000	30,383	0	0	0
408-700-900-002 RAMONEDA SEWER IMPROVEME	30,878	10,368	400,000	8,946	0	0	0
408-700-900-003 SUNSET TO DUNBAR SEWER	19,713	26,189	941,784	800,410	0	0	0
408-700-900-254 SEWER REHAB PHASE 2	0	0	0	0	0	0	0
408-700-900-999 CONTRA ASSET	(160,827)	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	(12,820)	107,325	3,741,784	839,739	0	0	0
TOTAL UTILITY OPERATIONS	(12,820)	122,733	3,741,784	839,739	0	0	0

Item # 3.

408-MODERNIZATION-WAT SEW ONL
 TRANSFERS & OTHER
 DEPARTMENTAL EXPENDITURES

			(----- 2024-2025 -----)			(----- 2025-2026 -----)	
	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>							
<u>TRANSFERS & OTHER</u>							
408-900-951-000 ENDING CASH	0	0	260,701	0	0	0	0
TOTAL TRANSFERS & OTHER	0	0	260,701	0	0	0	0
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TOTAL TRANSFERS & OTHER	0	0	260,701	0	0	0	0
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TOTAL EXPENDITURES	(12,820)	122,733	4,002,485	839,739	0	0	0
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	244,866	87,242	0	(748,920)	0	0	0
	=====	=====	=====	=====	=====	=====	=====

Item # 3.

421-ARPA GRANT UTILITIES
 REVENUES

	(----- 2024-2025 -----)			(----- 2025-2026 -----)			
	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>INTERGOVERNMENT REVENUES</u>							
421-000-257-058 ARPA GRANT REVENUE	0	0	0	0	0	0	_____
421-000-259-000 MCWI GRANT REVENUE	274,953	779,095	3,722,197	176,895	0	3,034,095	_____
421-000-260-254 GRANT-SEWER PHASE 2 DEQ	0	0	0	0	0	0	_____
421-000-269-000 COUNTY GRANT REVENUE	<u>274,953</u>	<u>700,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>_____</u>
TOTAL INTERGOVERNMENT REVENUES	549,907	1,479,095	3,722,197	176,895	0	3,034,095	_____
<u>MISCELLANEOUS REVENUE</u>							
421-000-340-000 INTEREST INCOME	<u>5,881</u>	<u>12,102</u>	<u>78,000</u>	<u>58,505</u>	<u>0</u>	<u>0</u>	<u>_____</u>
TOTAL MISCELLANEOUS REVENUE	5,881	12,102	78,000	58,505	0	0	_____
<u>TRANSFERS & NON-REVENUE</u>							
421-000-380-120 TRANSFER IN FR FEDERAL F	16,709	0	0	0	0	0	_____
421-000-399-000 BEGINNING CASH BALANCE	<u>0</u>	<u>0</u>	<u>2,297,000</u>	<u>0</u>	<u>0</u>	<u>1,973,464</u>	<u>_____</u>
TOTAL TRANSFERS & NON-REVENUE	16,709	0	2,297,000	0	0	1,973,464	_____
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TOTAL REVENUES	572,497	1,491,197	6,097,197	235,400	0	5,007,559	=====

Item # 3.

421-ARPA GRANT UTILITIES
UTILITY OPERATIONS
DEPARTMENTAL EXPENDITURES

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>							
421-700-900-000 UTILITIES CAPITAL EXPENS	491,209	1,587,179	5,807,817	910,814	0	1,500,000	
421-700-900-254 SEWER PHASE 2 DEQ PROJEC	0	0	289,380	289,380	0	3,507,559	
421-700-900-999 CONTRA ASSET	(491,209)	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	1,587,179	6,097,197	1,200,194	0	5,007,559	
TOTAL UTILITY OPERATIONS	0	1,587,179	6,097,197	1,200,194	0	5,007,559	
TOTAL EXPENDITURES	0	1,587,179	6,097,197	1,200,194	0	5,007,559	
REVENUE OVER/(UNDER) EXPENDITURES	572,497	(95,981)	0	(964,794)	0	0	

Item # 3.

450-MUNICIPAL HARBOR FUND
 REVENUES

	(----- 2024-2025 -----)			(----- 2025-2026 -----)			
	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>MISCELLANEOUS REVENUE</u>							
450-000-340-000 INTEREST INCOME	573	9,228	12,000	9,819	0	12,000	_____
450-000-351-000 VENDING MACHINE COMMISSI	<u>0</u>	<u>313</u>	<u>500</u>	<u>0</u>	<u>0</u>	<u>500</u>	_____
TOTAL MISCELLANEOUS REVENUE	573	9,541	12,500	9,819	0	12,500	_____
<u>CHARGES FOR SERVICES</u>							
450-000-370-000 SLIP RENTAL REVENUE	444,536	483,403	495,000	382,685	0	509,850	_____
450-000-370-001 SLIP UTILITY/CLEAN MARIN	114,793	119,763	120,000	90,175	0	123,600	_____
450-000-370-002 ENVIRONMENTAL FEE	27,357	32,335	33,000	24,505	0	33,990	_____
450-000-372-000 TRANSIENT DOCKAGE REVENU	26,050	25,203	29,000	22,700	0	29,870	_____
450-000-373-000 FESTIVAL/RENTAL REVENUE	2,456	1,715	2,000	0	0	2,060	_____
450-000-375-000 FUEL SALES	579,205	579,367	540,000	352,187	0	540,000	_____
450-000-376-000 ICE SALES	4,804	5,455	4,000	2,232	0	4,000	_____
450-000-379-000 MISCELLANEOUS INCOME (7,864)	602	382	903	0	382	_____
450-000-379-001 CREDIT CARD FEES	15,419	15,531	12,000	11,614	0	12,000	_____
450-000-379-002 LATE FEE REVENUE	<u>6,830</u>	<u>7,651</u>	<u>7,000</u>	<u>4,132</u>	<u>0</u>	<u>7,000</u>	_____
TOTAL CHARGES FOR SERVICES	1,213,586	1,271,026	1,242,382	891,134	0	1,262,752	_____
<u>TRANSFERS & NON-REVENUE</u>							
450-000-380-245 TRANSFER IN FR 22 NEGNOT	298,000	0	0	0	0	0	_____
450-000-380-302 TRANSFER IN	0	0	0	0	0	0	_____
450-000-399-000 BEG CASH BALANCE-OPER	<u>0</u>	<u>0</u>	<u>100,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	_____
TOTAL TRANSFERS & NON-REVENUE	298,000	0	100,000	0	0	0	_____
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TOTAL REVENUES	1,512,160	1,280,567	1,354,882	900,953	0	1,275,252	=====

Item # 3.

450-MUNICIPAL HARBOR FUND
 HARBOR
 DEPARTMENTAL EXPENDITURES

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	2024-2025 YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	2025-2026 REQUESTED BUDGET	PROPOSED BUDGET
<u>PERSONNEL SERVICES</u>							
450-120-400-000 PAYROLL	267,027	291,012	300,243	220,518	0	307,605	_____
450-120-401-000 OVERTIME PAYROLL EXPENSE	1,914	3,482	4,000	2,257	0	4,000	_____
450-120-403-000 PERS	199,803	51,639	55,996	39,877	0	58,114	_____
450-120-404-000 FICA	20,268	21,836	22,972	16,351	0	23,838	_____
450-120-405-000 EMPLOYEE INSURANCE	31,754	21,661	29,726	20,610	0	28,817	_____
450-120-406-000 UNEMPLOYMENT	277	294	280	266	0	280	_____
450-120-407-000 WORKERS' COMPENSATION	<u>12,482</u>	<u>13,407</u>	<u>14,125</u>	<u>14,124</u>	<u>0</u>	<u>13,482</u>	<u>_____</u>
TOTAL PERSONNEL SERVICES	533,523	403,332	427,342	314,003	0	436,136	_____
<u>SUPPLIES</u>							
450-120-500-000 OFFICE SUPPLIES	1,640	2,257	2,000	1,493	0	2,000	_____
450-120-510-000 CLEANING & JANITORIAL SU	2,918	3,142	3,000	2,307	0	3,000	_____
450-120-525-000 GAS & OIL (FOR HARBOR US	15	24	50	0	0	50	_____
450-120-535-000 UNIFORM PURCHASES	503	792	2,000	1,652	0	2,000	_____
450-120-560-000 BUILDING MATERIALS & SUP	664	8,374	2,000	1,827	0	2,000	_____
450-120-565-000 PAINT MATERIALS & SUPPLI	502	469	500	101	0	500	_____
450-120-575-000 PARTS & SUPPLIES-EQUIP	<u>4,602</u>	<u>2,002</u>	<u>10,000</u>	<u>6,639</u>	<u>0</u>	<u>10,000</u>	<u>_____</u>
TOTAL SUPPLIES	10,845	17,059	19,550	14,018	0	19,550	_____
<u>CONTRACTUAL SERVICES</u>							
450-120-600-501 AUDIT FEES	0	3,000	3,000	0	0	3,000	_____
450-120-600-502 LEGAL FEES	68,135	79,876	125,000	126,600	0	125,000	_____
450-120-600-504 MEDICAL EXPENSES	0	25	100	0	0	100	_____
450-120-600-512 ENGINEERING -NOT GRANT	0	0	0	0	0	0	_____
450-120-600-533 TRAINING	0	0	611	0	0	611	_____
450-120-600-DOC SCAN DOC	0	0	0	0	0	5,000	_____
450-120-605-INT INTERNET EXPENSE	25,175	22,571	23,000	16,929	0	23,000	_____
450-120-605-POS POSTAGE	78	0	1,000	0	0	2,000	_____
450-120-605-TEL TELEPHONE EXPENSE	2,291	1,578	1,800	707	0	1,800	_____
450-120-610-000 TRAVEL EXPENSES	0	0	500	0	0	500	_____
450-120-615-000 ADVERTISING	275	221	300	0	0	300	_____
450-120-620-000 PRINTING & BINDING	0	576	600	0	0	600	_____
450-120-625-000 GENERAL INSURANCE	15,026	13,195	16,000	400	0	16,000	_____
450-120-630-ELE HARBOR ELECTRICITY	104,917	102,487	89,000	72,738	0	89,000	_____
450-120-630-GAR GARBAGE & WASTE DISPOSAL	6,804	7,056	7,000	5,452	0	7,000	_____
450-120-630-WSG UTILITIES WATER SEWER GA	2,469	15,225	21,000	3,388	0	21,000	_____
450-120-635-000 REPAIR & MAINT OUTSIDE L	11,978	5,231	7,500	4,688	0	7,500	_____
450-120-635-EQU REPAIRS & MAINT - EQUIPM	0	2,092	3,000	2,065	0	3,000	_____
450-120-635-FIR MAINT & REPAIR FIRE SAFE	0	240	0	0	0	0	_____
450-120-635-SOF SOFTWARE MAINT AGREMENTS	4,631	1,822	20,000	3,674	0	20,000	_____
450-120-640-000 EQUIPMENT RENTAL	345	552	500	0	0	500	_____
450-120-660-000 FUEL PURCHASE EXPENSE	458,672	447,979	390,483	203,588	0	390,483	_____
450-120-670-000 CASH LONG/SHORT HARBOR	100	13	0	284	0	0	_____
450-120-685-000 ICE PURCHASES FOR RESALE	3,611	5,205	4,000	2,125	0	4,000	_____
450-120-691-000 CREDIT CARD FEES	21,492	27,944	24,000	21,436	0	24,000	_____
450-120-698-000 DEPRECIATION EXPENSE	<u>660,953</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>_____</u>
TOTAL CONTRACTUAL SERVICES	1,386,951	736,886	738,394	464,074	0	744,394	_____

Item # 3.

450-MUNICIPAL HARBOR FUND
HARBOR
DEPARTMENTAL EXPENDITURES

	2022-2023	2023-2024	(----- 2024-2025 -----)			(----- 2025-2026 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>							
450-120-900-000 CAPITAL EXPENSE-NOT GRA	(8,530)	3,091	12,000	522	0	12,000	_____
450-120-900-001 ZETA HARBOR DREDGING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>_____</u>
TOTAL CAPITAL OUTLAY	(8,530)	3,091	12,000	522	0	12,000	_____
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TOTAL HARBOR	1,922,790	1,160,368	1,197,286	792,618	0	1,212,080	

Item # 3.

450-MUNICIPAL HARBOR FUND
 TRANSFERS & OTHER
 DEPARTMENTAL EXPENDITURES

	(----- 2024-2025 -----)			(----- 2025-2026 -----)			
	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>TRANSFERS & OTHER</u>							
450-900-950-001 HARBOR INDIRECT EXPENSE	25,000	25,000	25,000	25,000	0	25,000	_____
450-900-950-245 TRANSFER OUT NEG NOTE DE	0	0	0	0	0	0	_____
450-900-950-451 TRANSFER OUT HARBR GRANT	0	0	92,250	92,250	0	0	_____
450-900-950-452 TRANSFER OUT C&M	298,000	461,000	18,846	18,846	0	0	_____
450-900-951-001 ENDING CASH -C & M	0	0	0	0	0	0	_____
450-900-951-450 ENDING CASH BAL-OPER	0	0	21,500	0	0	0	_____
450-900-951-901 ENDING CASH BALANCE C&M	0	0	0	0	0	0	=====
TOTAL TRANSFERS & OTHER	323,000	486,000	157,596	136,096	0	25,000	_____
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TOTAL TRANSFERS & OTHER	323,000	486,000	157,596	136,096	0	25,000	_____
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TOTAL EXPENDITURES	2,245,790	1,646,368	1,354,882	928,714	0	1,237,080	=====
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REVENUE OVER/(UNDER) EXPENDITURES	(733,630)	(365,801)	0	(27,760)	0	38,172	=====

Item # 3.

451-HARBOR GRANTS & SPEC PROJ
 REVENUES

	(----- 2024-2025 -----)			(----- 2025-2026 -----)			
	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>INTERGOVERNMENT REVENUES</u>							
451-000-252-000 MEMA REIMB HARBOR REPAIR	0	0	0	0	0	0	0
451-000-252-005 MEMA REIMB HARB DREDGING	0	0	0	0	0	0	0
451-000-257-002 HURRICANE REIMBURSEMENT	1,658,876	0	0	0	0	0	0
451-000-257-018 GRANT REVENUE-GO MESA	0	0	0	0	0	0	0
451-000-257-450 GRANT REIMB PIER 5	0	0	0	0	0	0	0
451-000-258-000 DMR/TIDELANDS BULKHEAD R	0	0	807,750	0	0	0	0
451-000-258-001 BAG GRANT REV	0	0	0	0	0	0	0
451-000-258-002 BIG GRANT REVENUE	0	0	0	0	0	0	0
451-000-258-003 BOARDWALK ADA REV	0	0	0	0	0	0	0
451-000-258-004 FUEL DOCK GRANT REVENUE	229,045	88,640	17,450	17,450	0	0	0
451-000-258-555 GO MESA GRANT SETTLEMENT	0	0	1,200,000	0	0	0	0
TOTAL INTERGOVERNMENT REVENUES	1,887,921	88,640	2,025,200	17,450	0	0	0
<u>CHARGES FOR GOVT SERVICES</u>							
451-000-300-450 TRANSFER IN-HARBOR OPS	0	0	92,250	92,250	0	0	0
451-000-326-001 INSURANCE PROCEEDS	54,000	0	0	0	0	0	0
TOTAL CHARGES FOR GOVT SERVICES	54,000	0	92,250	92,250	0	0	0
<u>MISCELLANEOUS REVENUE</u>							
451-000-340-000 INTEREST INCOME	187	0	2,000	0	0	0	0
TOTAL MISCELLANEOUS REVENUE	187	0	2,000	0	0	0	0
<u>TRANSFERS & NON-REVENUE</u>							
451-000-391-000 LOAN PROCEEDS-SETTLEMENT	0	0	0	0	0	0	0
451-000-399-000 BEGINNING CASH BALANCE	0	0	0	0	0	0	0
TOTAL TRANSFERS & NON-REVENUE	0	0	0	0	0	0	0
TOTAL REVENUES	1,942,107	88,640	2,119,450	109,700	0	0	0

Item # 3.

451-HARBOR GRANTS & SPEC PROJ

ADMINISTRATION

DEPARTMENTAL EXPENDITURES

	2022-2023		2024-2025			2025-2026	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CONTRACTUAL SERVICES</u>							
451-120-699-000 DISASTER SUPPLIES	0	0	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES	0	0	0	0	0	0	0
<u>CAPITAL OUTLAY</u>							
451-120-900-000 CAPITAL EXPENSE-PIER 5	0	0	0	0	0	0	0
451-120-900-001 CAPITAL EXP-FUEL DOCK PR	295,677	10,135	17,450	17,450	0	0	0
451-120-900-002 BOARDWALK PROJECT	0	0	0	0	0	0	0
451-120-900-003 PIER 1 BULKHEAD REPAIRS	0	34,000	0	0	0	0	0
451-120-900-005 ZETA HARBOR DREDGING	0	0	0	0	0	0	0
451-120-900-006 HARBOR ZETA REPAIRS	0	0	0	0	0	0	0
451-120-900-555 SETTLEMENT REPAIRS	0	0	2,100,000	48,270	0	0	0
451-120-900-999 CONTRA ASSET FOR CAPITA	(307,550)	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	(11,873)	44,135	2,117,450	65,720	0	0	0
TOTAL ADMINISTRATION	(11,873)	44,135	2,117,450	65,720	0	0	0

Item # 3.

451-HARBOR GRANTS & SPEC PROJ
TRANSFERS

DEPARTMENTAL EXPENDITURES

	(----- 2024-2025 -----)			(----- 2025-2026 -----)			
	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>TRANSFERS & OTHER</u>							
451-900-950-245 TRANSFER OUT TO NEG NOTE	0	0	0	0	0	0	
451-900-950-450 TRANSFER OUT TO HARBOR	0	0	0	0	0	0	
451-900-950-452 TRANSFER OUT TO C&M 452	0	247,800	0	0	0	51,762	
TOTAL TRANSFERS & OTHER	0	247,800	0	0	0	51,762	
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TOTAL TRANSFERS	0	247,800	0	0	0	51,762	
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TOTAL EXPENDITURES	(11,873)	291,935	2,117,450	65,720	0	51,762	
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REVENUE OVER/(UNDER) EXPENDITURES	1,953,980	(203,295)	2,000	43,980	0	(51,762)	

Item # 3.

452-HARBOR CAPITAL & MAINT
 REVENUES

	(----- 2024-2025 -----)			(----- 2025-2026 -----)			
	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>INTERGOVERNMENT REVENUES</u>							
452-000-257-002 HURRICANE REIMBURSEMENTS	0	0	0	0	0	4,085,000	_____
452-000-257-454 GRANT REVENUE-TIDELANDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>557,000</u>	=====
TOTAL INTERGOVERNMENT REVENUES	0	0	0	0	0	4,642,000	_____
<u>MISCELLANEOUS REVENUE</u>							
452-000-340-000 INTEREST INCOME	<u>46</u>	<u>172</u>	<u>8,000</u>	<u>6,510</u>	<u>0</u>	<u>0</u>	=====
TOTAL MISCELLANEOUS REVENUE	46	172	8,000	6,510	0	0	_____
<u>TRANSFERS & NON-REVENUE</u>							
452-000-380-345 TRANSFER IN FR 345	0	0	0	0	0	256,809	_____
452-000-380-450 TRANSFER IN FR HARBOR OP	298,000	461,000	18,846	18,846	0	0	_____
452-000-380-451 TRANSFER IN FR HBR -451	0	247,800	0	0	0	51,762	_____
452-000-391-000 LOAN PROCEEDS	0	0	3,252,299	38,905	0	3,420,000	_____
452-000-392-000 SETTLEMENT PROCEEDS	0	0	700,000	700,000	0	0	_____
452-000-399-001 BEGINNING CASH HARB C&M	<u>0</u>	<u>0</u>	<u>381,154</u>	<u>0</u>	<u>0</u>	<u>676,292</u>	=====
TOTAL TRANSFERS & NON-REVENUE	298,000	708,800	4,352,299	757,751	0	4,404,863	_____
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TOTAL REVENUES	298,046	708,972	4,360,299	764,261	0	9,046,863	=====

Item # 3.

452-HARBOR CAPITAL & MAINT
ADMINISTRATION
DEPARTMENTAL EXPENDITURES

	(----- 2024-2025 -----)			(----- 2025-2026 -----)			
	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>SUPPLIES</u>							
452-120-527-000 REPAIR & MAINT PROPERTY	0	0	0	0	0	0	
TOTAL SUPPLIES	0	0	0	0	0	0	
<u>CAPITAL OUTLAY</u>							
452-120-900-000 CAPITAL EXPENSES	0	0	0	0	0	1,257,000	
452-120-900-002 DREDGING HARBOR	0	0	425,628	0	0	700,000	
452-120-900-006 HARBOR ZETA REPAIRS	0	0	3,382,520	0	0	3,600,000	
TOTAL CAPITAL OUTLAY	0	0	3,808,148	0	0	5,557,000	
TOTAL ADMINISTRATION	0	0	3,808,148	0	0	5,557,000	

Item # 3.

452-HARBOR CAPITAL & MAINT
 TRANSFERS & OTHER
 DEPARTMENTAL EXPENDITURES

	2022-2023	2023-2024	2024-2025			2025-2026	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>TRANSFERS & OTHER</u>							
452-900-950-245 TRANSFER OUT-NEG NOTE \$1	363,600	406,000	383,000	383,000	0	0	
452-900-950-253 TRANSFER OUT ZETA GAL	0	0	0	0	0	3,420,000	
452-900-951-000 ENDING CASH BALANCE	<u>0</u>	<u>0</u>	<u>17,360</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL TRANSFERS & OTHER	363,600	406,000	400,360	383,000	0	3,420,000	
TOTAL TRANSFERS & OTHER	363,600	406,000	400,360	383,000	0	3,420,000	
TOTAL EXPENDITURES	363,600	406,000	4,208,508	383,000	0	8,977,000	
REVENUE OVER/(UNDER) EXPENDITURES	(65,554)	302,972	151,791	381,261	0	69,863	