



August 1, 2024 City Council Budget Workshop Agenda

August 01, 2024 at 5:30 PM

598 Main Street, Bay St. Louis, MS 39520

Call to Order

Invocation and Pledge

Mayor's Report

1. John Brdecka - Library Fund Request
2. Budget Workshop

Adjourn

3. Motion to approve the workshop notice of August 1, 2024.
4. Motion to adjourn the workshop of August 1, 2024

Hancock County Library System Funding Income by all sources according to Financial Audits FY12 to FY22 (FY23 audit not yet complete)

Income	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
Board of Supervisors	\$996,696.00	\$1,334,197.00	\$1,124,629.00	\$1,175,710.00	\$1,231,629.00	\$1,138,728.00	\$1,204,000.00	\$1,204,000.00	\$1,204,000.00	\$1,103,669.00	\$1,207,000.00	
Gaming Revenue	\$80,731.00	\$78,513.00	\$66,981.00	\$76,682.00	\$84,974.00	\$89,405.00	\$92,979.00	\$111,788.00	\$86,675.00	\$132,254.00	\$124,372.00	
City of Bay St Louis	\$302,741.00	\$310,517.00	\$284,477.00	\$324,444.00	\$310,765.00	\$311,037.00	\$248,723.00	\$168,428.00	\$166,450.00	\$170,471.00	\$159,386.00	
City of Waveland	\$153,175.00	\$164,400.00	\$183,413.00	\$177,000.00	\$166,422.00	\$159,152.00	\$122,282.00	\$126,664.00	\$123,905.00	\$133,982.00	\$125,528.00	
City of Diamondhead	\$ -	\$ -	\$ -	\$ -	\$10,000.00	\$20,000.00	\$20,000.00	\$29,000.00	\$30,000.00	\$30,000.00	\$30,000.00	
Grant Revenue	\$491,751.00	\$649,516.00	\$283,001.00	\$367,187.00	\$337,149.00	\$259,992.00	\$221,019.00	\$200,475.00	\$294,950.00	\$246,169.00	\$239,470.00	
Library Foundation	\$ -	\$ -	\$ -	\$ -	\$33,906.00	\$46,937.00	\$37,131.00	\$57,474.00	\$37,281.00	\$86,287.00	\$3,155.00	
Fines Revenue	\$ -	\$ -	\$ -	\$ -	\$51,049.00	\$58,554.00	\$49,697.00	\$36,058.00	\$15,648.00	\$9,675.00	\$11,966.00	
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$5,390.00	\$12,228.00	\$12,648.00	\$12,488.00	\$9,113.00	\$2,970.00	
Misc	\$166,809.00	\$112,038.00	\$83,895.00	\$85,175.00	\$6,243.00	\$4,872.00	\$2,288.00	\$2,169.00	\$3,345.00	\$6,287.00	\$6,251.00	
Total	\$2,191,903.00	\$2,649,181.00	\$2,026,396.00	\$2,206,198.00	\$2,232,137.00	\$2,094,067.00	\$2,010,347.00	\$1,948,704.00	\$1,974,742.00	\$1,927,907.00	\$1,910,098.00	

Hancock County Library System Salaries and Wages expenditures according to Financial Audits FY12 to FY22

Salaries and Wages	\$1,234,031.00	\$1,244,638.00	\$1,242,898.00	\$1,239,592.00	\$1,202,028.00	\$879,418.00	\$835,320.00	\$838,563.00	\$843,826.00	\$828,559.00	\$862,394.00	
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$330,724.00	\$165,654.00	\$192,972.00	\$175,379.00	\$213,612.00	\$196,744.00	
Pension Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$125,814.00	\$126,928.00	\$133,396.00	\$135,716.00	\$130,742.00	
Total	\$1,234,031.00	\$1,244,638.00	\$1,242,898.00	\$1,239,592.00	\$1,202,028.00	\$1,210,142.00	\$1,126,788.00	\$1,158,463.00	\$1,152,601.00	\$1,177,887.00	\$1,189,880.00	

Note: if there is \$0 in a category for Fringe Benefits or Pension Expense it is included in "Salaries and Wages"

Hancock County Library System FY24 Salary, Wages, and Benefits

Title	Branch	Hourly	Hours	Yearly	FICA	UI	Health	Life	Dental	PERS	Total
Executive Director	Headquarters	\$ 42.07	40	\$ 87,500.00	\$ 6,693.75	\$ 140.00	\$ 4,668.00	\$ 216.00	\$ 345.84	\$ 15,225.00	\$ 114,788.59
IT Manager	Headquarters	\$ 24.04	40	\$ 50,000.00	\$ 3,825.00	\$ 140.00	\$ 4,668.00	\$ 204.00	\$ 345.84	\$ 8,700.00	\$ 67,882.84
Office Manager	Headquarters	\$ 22.25	40	\$ 46,280.00	\$ 3,540.42	\$ 140.00	\$ 4,668.00	\$ 159.12	\$ 345.84	\$ 8,052.72	\$ 63,186.10
Lead Branch Manager	Waveland	\$ 19.35	40	\$ 40,248.00	\$ 3,078.97	\$ 140.00	\$ 4,668.00	\$ 155.52	\$ 345.84	\$ 7,003.15	\$ 55,639.48
Tech Services Supervisor	Headquarters	\$ 18.59	40	\$ 38,667.20	\$ 2,958.04	\$ 140.00	\$ 4,668.00	\$ 146.88	\$ 345.84	\$ 6,728.09	\$ 53,654.05
Collections & Digital Services Librarian	Headquarters	\$ 18.37	40	\$ 38,209.60	\$ 2,923.03	\$ 140.00	\$ 4,668.00	\$ 128.40	\$ 345.84	\$ 6,648.47	\$ 53,063.34
Branch Manager	Bay St Louis	\$ 18.35	40	\$ 38,168.00	\$ 2,919.85	\$ 140.00	\$ 4,668.00	\$ 140.40	\$ 345.84	\$ 6,641.23	\$ 53,023.32
Branch Manager	East Hancock	\$ 18.35	40	\$ 38,168.00	\$ 2,919.85	\$ 140.00	\$ 4,668.00	\$ 155.52	\$ 345.84	\$ 6,641.23	\$ 53,038.44
Branch Manager	Kiln	\$ 18.35	40	\$ 38,168.00	\$ 2,919.85	\$ 140.00	\$ 4,668.00	\$ 155.52	\$ 345.84	\$ 6,641.23	\$ 53,038.44
Branch Manager	Pearlington	\$ 18.35	40	\$ 38,168.00	\$ 2,919.85	\$ 140.00	\$ 4,668.00	\$ 155.52	\$ 345.84	\$ 6,641.23	\$ 53,038.44
PR/Marketing Coordinator	Headquarters	\$ 18.35	40	\$ 38,168.00	\$ 2,919.85	\$ 140.00	\$ 4,668.00	\$ 99.12	\$ 345.84	\$ 6,641.23	\$ 52,982.04
Lead Library Ass/YS	East Hancock	\$ 14.00	40	\$ 29,120.00	\$ 2,227.68	\$ 140.00	\$ 4,668.00	\$ 127.68	\$ 345.84	\$ 5,066.88	\$ 41,696.08
Maintenance Technician	Headquarters	\$ 13.88	40	\$ 28,870.40	\$ 2,208.59	\$ 140.00	\$ 4,668.00	\$ 116.64	\$ 345.84	\$ 5,023.45	\$ 41,372.92
Lead Library Ass/YS	Waveland	\$ 13.24	40	\$ 27,539.20	\$ 2,106.75	\$ 140.00	\$ 4,668.00	\$ 115.68	\$ 345.84	\$ 4,791.82	\$ 39,707.29
Administration Assistant	Headquarters	\$ 13.00	19	\$ 12,844.00	\$ 982.57	\$ 128.44	\$ -	\$ -	\$ -	\$ -	\$ 13,955.01
Cataloger	Headquarters	\$ 12.94	40	\$ 26,915.20	\$ 2,059.01	\$ 140.00	\$ 4,668.00	\$ 111.12	\$ 345.84	\$ 4,683.24	\$ 38,922.42
Lead Library Assistant	Bay St Louis	\$ 12.94	40	\$ 26,915.20	\$ 2,059.01	\$ 140.00	\$ 4,668.00	\$ 111.12	\$ 345.84	\$ 4,683.24	\$ 38,922.42
Lead Library Assistant	Kiln	\$ 12.94	40	\$ 26,915.20	\$ 2,059.01	\$ 140.00	\$ 4,668.00	\$ 111.12	\$ 345.84	\$ 4,683.24	\$ 38,922.42
Lead Library Assistant	Pearlington	\$ 12.44	40	\$ 25,875.20	\$ 1,979.45	\$ 140.00	\$ 4,668.00	\$ 99.12	\$ 345.84	\$ 4,502.28	\$ 37,609.90
Youth Services Coordinator	Pearlington	\$ 12.11	32	\$ 18,891.60	\$ 1,445.21	\$ 140.00	\$ 4,668.00	\$ 99.12	\$ 345.84	\$ 3,287.14	\$ 28,876.91
Reference Assistant	Bay St Louis	\$ 11.86	40	\$ 24,668.80	\$ 1,887.16	\$ 140.00	\$ 4,668.00	\$ 123.12	\$ 345.84	\$ 4,292.37	\$ 36,125.29
Youth Services Coordinator	Bay St Louis	\$ 11.86	40	\$ 24,668.80	\$ 1,887.16	\$ 140.00	\$ 4,668.00	\$ 99.12	\$ 345.84	\$ 4,292.37	\$ 36,101.29
Youth Services Coordinator	Kiln	\$ 11.86	40	\$ 24,668.80	\$ 1,887.16	\$ 140.00	\$ 4,668.00	\$ 99.12	\$ 345.84	\$ 4,292.37	\$ 36,101.29
Library Assistant	Waveland	\$ 11.25	30	\$ 17,550.00	\$ 1,342.58	\$ 140.00	\$ 4,668.00	\$ 71.28	\$ 345.84	\$ 3,053.70	\$ 27,171.40
Library Assistant	Bay St Louis	\$ 11.00	40	\$ 22,880.00	\$ 1,750.32	\$ 140.00	\$ 4,668.00	\$ 99.12	\$ 345.84	\$ 3,981.12	\$ 33,864.40
Library Assistant	Pearlington	\$ 11.00	19	\$ 10,868.00	\$ 831.40	\$ 108.68	\$ -	\$ -	\$ -	\$ -	\$ 11,808.08
Library Assistant	East Hancock	\$ 11.00	30	\$ 17,160.00	\$ 1,312.74	\$ 140.00	\$ 4,668.00	\$ 90.72	\$ 345.84	\$ 2,985.84	\$ 26,703.14
Library Assistant	East Hancock	\$ 11.00	19	\$ 10,868.00	\$ 831.40	\$ 108.68	\$ -	\$ -	\$ -	\$ -	\$ 11,808.08
Library Assistant	East Hancock	\$ 11.00	19	\$ 10,868.00	\$ 831.40	\$ 108.68	\$ -	\$ -	\$ -	\$ -	\$ 11,808.08
Library Assistant	Kiln	\$ 11.00	19	\$ 10,868.00	\$ 831.40	\$ 108.68	\$ -	\$ -	\$ -	\$ -	\$ 11,808.08
Library Assistant	Waveland	\$ 11.00	30	\$ 17,160.00	\$ 1,312.74	\$ 140.00	\$ 4,668.00	\$ 95.52	\$ 345.84	\$ 2,985.84	\$ 26,707.94
Library Assistant Student Worker	East Hancock	\$ 9.00	12	\$ 5,616.00	\$ 429.62	\$ 56.16	\$ -	\$ -	\$ -	\$ -	\$ 6,101.78
Library Assistant Student Worker	Waveland	\$ 9.00	12	\$ 5,616.00	\$ 429.62	\$ 56.16	\$ -	\$ -	\$ -	\$ -	\$ 6,101.78
				\$ 913,475.20	\$ 70,310.48	\$ 4,315.48	\$ 121,368.00	\$ 3,285.60	\$ 8,991.84	\$ 148,168.52	\$ 1,269,429.33

Hancock County Library System Approved Job Classification with Pay Ranges

Salary Range FY25

Classification Group	Job Classification	Education	Titles	Current Pay	Min	Mid	Max	# of Staff	FTE
Executive Professional	Librarian V	MLIS	Executive Director	Board Set	Board Set	Board Set	Board Set	1	1
	Librarian IV	MLIS	N/A					0	0

Professional	Administrative Officer IV	BA/BS DOQ	IT Manager	\$ 24.04	\$ 27.00	\$ 35.65	\$ 44.29	1	1
	Librarian III	BA/BS/MLIS	N/A		\$ 25.00	\$ 32.50	\$ 40.00	0	0
	Administrative Officer III	BA/BS	Office Manager	\$ 22.25	\$ 24.00	\$ 30.37	\$ 37.73	1	1
	Librarian II	MLIS/BA/BS	Lead Branch Manager, Collections & Digital Services Librarian	\$18.35-\$19.35	\$ 23.00	\$ 30.37	\$ 37.73	2	2
	Librarian I	BA/BS	Branch Manager, Tech Services Manager	\$ 18.35	\$ 21.10	\$ 27.68	\$ 34.61	5	5
	Administrative Officer II	AA/BA/BS/DOQ	PR/Marketing Coordinator	\$ 18.35	\$ 21.10	\$ 27.68	\$ 34.61	1	1

Paraprofessional	Library Assistant III	AA/DOQ	Cataloger, Lead Library Assistant	\$ 12.94	\$ 16.00	\$ 18.00	\$ 20.00	6	6
	Library Assistant II	HS/AA/DOQ	Youth Services Coordinator, Reference Assistant,	\$ 11.86	\$ 14.00	\$ 16.00	\$ 18.00	4	3.8

Support	Administrative Officer I	HS	Maintenance Technician, Administrative Assistant	\$ 13.00	\$ 15.00	\$ 17.00	\$ 19.00	2	1.475
	Library Assistant I	HS	Library Assistant	\$ 11.00	\$ 13.00	\$ 15.00	\$ 17.00	8	5.15
	Clerk I	Entry Level	Student Library Assistant	\$ 9.00	\$ 9.00	\$ 9.50	\$ 10.00	2	0.6

33 28.025

Department of Labor Exempt Minimum <https://www.dol.gov/agencies/whd/overtime/rulemaking> \$43,888 on July 1, 2024 and then to \$58,656 on January 1, 2025:
 ALA Minimum Wage for Entry Level Library Worker <https://www.ala.org/news/news/pressreleases2008/July2008/APAresolutions>
 Mississippi State Personnel Board https://www.mspb.ms.gov/sites/mspb/files/MSPB_File/
 MIT Standard Living Wage for a single individual w/ no kids Fall 2021 \$14.30 Now \$19.48

Hancock County Library System Approved (pending funding) Salary, Wages, and Benefits for FY25

Title	Branch	Current	Proposed	Exempt	Hours	Yearly (proposed)	FICA	UI	Health	Life	Dental	PERS	Total	
Executive Director	Headquarters	\$ 42.07	\$ 45.44	Y	40	\$ 94,515.20	\$ 7,230.41	\$ 140.00	\$ 4,668.00	\$ 216.00	\$ 345.84	\$ 16,918.22	\$ 124,033.67	
IT Manager	Headquarters	\$ 24.04	\$ 27.00	Y	40	\$ 56,160.00	\$ 4,296.24	\$ 140.00	\$ 4,668.00	\$ 204.00	\$ 345.84	\$ 10,052.64	\$ 75,866.72	
Office Manager	Headquarters	\$ 22.25	\$ 24.00	Y	40	\$ 49,920.00	\$ 3,818.88	\$ 140.00	\$ 4,668.00	\$ 159.12	\$ 345.84	\$ 8,935.68	\$ 67,987.52	
Lead Branch Manager	Waveland	\$ 19.35	\$ 23.00	Y	40	\$ 47,840.00	\$ 3,659.76	\$ 140.00	\$ 4,668.00	\$ 155.52	\$ 345.84	\$ 8,563.36	\$ 65,372.48	
Collections & Digital Services Librarian	Headquarters	\$ 18.37	\$ 23.00	Y	40	\$ 47,840.00	\$ 3,659.76	\$ 140.00	\$ 4,668.00	\$ 128.40	\$ 345.84	\$ 8,563.36	\$ 65,345.36	
Tech Services Supervisor	Headquarters	\$ 18.59	\$ 21.10	Y	40	\$ 43,888.00	\$ 3,357.43	\$ 140.00	\$ 4,668.00	\$ 146.88	\$ 345.84	\$ 7,855.95	\$ 60,402.10	
Branch Manager	Bay St Louis	\$ 18.35	\$ 21.10	Y	40	\$ 43,888.00	\$ 3,357.43	\$ 140.00	\$ 4,668.00	\$ 140.40	\$ 345.84	\$ 7,855.95	\$ 60,395.62	
Branch Manager	East Hancock	\$ 18.35	\$ 21.10	Y	40	\$ 43,888.00	\$ 3,357.43	\$ 140.00	\$ 4,668.00	\$ 155.52	\$ 345.84	\$ 7,855.95	\$ 60,410.74	
Branch Manager	Kin	\$ 18.35	\$ 21.10	Y	40	\$ 43,888.00	\$ 3,357.43	\$ 140.00	\$ 4,668.00	\$ 155.52	\$ 345.84	\$ 7,855.95	\$ 60,410.74	
Branch Manager	Pearlington	\$ 18.35	\$ 21.10	Y	40	\$ 43,888.00	\$ 3,357.43	\$ 140.00	\$ 4,668.00	\$ 155.52	\$ 345.84	\$ 7,855.95	\$ 60,410.74	
PR/Marketing Coordinator	Headquarters	\$ 18.35	\$ 21.10	Y	40	\$ 43,888.00	\$ 3,357.43	\$ 140.00	\$ 4,668.00	\$ 99.12	\$ 345.84	\$ 7,855.95	\$ 60,354.34	
Lead Library Ass/YS	East Hancock	\$ 14.00	\$ 16.50		40	\$ 34,320.00	\$ 2,625.48	\$ 140.00	\$ 4,668.00	\$ 127.68	\$ 345.84	\$ 6,143.28	\$ 48,370.28	
Lead Library Ass/YS	Waveland	\$ 13.24	\$ 16.50		40	\$ 34,320.00	\$ 2,625.48	\$ 140.00	\$ 4,668.00	\$ 115.68	\$ 345.84	\$ 6,143.28	\$ 48,358.28	
Cataloger	Headquarters	\$ 12.94	\$ 16.00		40	\$ 33,280.00	\$ 2,545.92	\$ 140.00	\$ 4,668.00	\$ 111.12	\$ 345.84	\$ 5,957.12	\$ 47,048.00	
Lead Library Assistant	Bay St Louis	\$ 12.94	\$ 16.00		40	\$ 33,280.00	\$ 2,545.92	\$ 140.00	\$ 4,668.00	\$ 111.12	\$ 345.84	\$ 5,957.12	\$ 47,048.00	
Lead Library Assistant	Kin	\$ 12.94	\$ 16.00		40	\$ 33,280.00	\$ 2,545.92	\$ 140.00	\$ 4,668.00	\$ 111.12	\$ 345.84	\$ 5,957.12	\$ 47,048.00	
Lead Library Assistant	Pearlington	\$ 12.44	\$ 16.00		40	\$ 33,280.00	\$ 2,545.92	\$ 140.00	\$ 4,668.00	\$ 99.12	\$ 345.84	\$ 5,957.12	\$ 47,036.00	
Maintenance Technician	Headquarters	\$ 13.88	\$ 15.00		40	\$ 31,200.00	\$ 2,386.80	\$ 140.00	\$ 4,668.00	\$ 116.64	\$ 345.84	\$ 5,584.80	\$ 44,442.08	
Administration Assistant	Headquarters	\$ 13.00	\$ 15.00		19	\$ 14,820.00	\$ 1,133.73	\$ 140.00	\$ -	\$ -	\$ -	\$ -	\$ 16,093.73	
Youth Services Coordinator	Pearlington	\$ 12.11	\$ 14.00		32	\$ 23,296.00	\$ 1,782.14	\$ 140.00	\$ 4,668.00	\$ 99.12	\$ 345.84	\$ 4,169.98	\$ 34,501.09	
Reference Assistant	Bay St Louis	\$ 11.86	\$ 14.00		40	\$ 29,120.00	\$ 2,227.68	\$ 140.00	\$ 4,668.00	\$ 123.12	\$ 345.84	\$ 5,212.48	\$ 41,837.12	
Youth Services Coordinator	Bay St Louis	\$ 11.86	\$ 14.00		40	\$ 29,120.00	\$ 2,227.68	\$ 140.00	\$ 4,668.00	\$ 99.12	\$ 345.84	\$ 5,212.48	\$ 41,813.12	
Youth Services Coordinator	Kin	\$ 11.86	\$ 14.00		40	\$ 29,120.00	\$ 2,227.68	\$ 140.00	\$ 4,668.00	\$ 99.12	\$ 345.84	\$ 5,212.48	\$ 41,813.12	
Library Assistant	Waveland	\$ 11.25	\$ 13.25		30	\$ 20,670.00	\$ 1,581.26	\$ 140.00	\$ 4,668.00	\$ 71.28	\$ 345.84	\$ 3,699.93	\$ 31,176.31	
Library Assistant	Bay St Louis	\$ 11.00	\$ 13.00		40	\$ 27,040.00	\$ 2,068.56	\$ 140.00	\$ 4,668.00	\$ 99.12	\$ 345.84	\$ 4,840.16	\$ 39,201.68	
Library Assistant	Pearlington	\$ 11.00	\$ 13.00		19	\$ 12,844.00	\$ 982.57	\$ 128.44	\$ -	\$ -	\$ -	\$ -	\$ 13,955.01	
Library Assistant	East Hancock	\$ 11.00	\$ 13.00		30	\$ 20,280.00	\$ 1,551.42	\$ 140.00	\$ 4,668.00	\$ 90.72	\$ 345.84	\$ 3,630.12	\$ 30,706.10	
Library Assistant	East Hancock	\$ 11.00	\$ 13.00		19	\$ 12,844.00	\$ 982.57	\$ 128.44	\$ -	\$ -	\$ -	\$ -	\$ 13,955.01	
Library Assistant	East Hancock	\$ 11.00	\$ 13.00		19	\$ 12,844.00	\$ 982.57	\$ 128.44	\$ -	\$ -	\$ -	\$ -	\$ 13,955.01	
Library Assistant	Kin	\$ 11.00	\$ 13.00		19	\$ 12,844.00	\$ 982.57	\$ 128.44	\$ -	\$ -	\$ -	\$ -	\$ 13,955.01	
Library Assistant	Waveland	\$ 11.00	\$ 13.00		30	\$ 20,280.00	\$ 1,551.42	\$ 140.00	\$ 4,668.00	\$ 95.52	\$ 345.84	\$ 3,630.12	\$ 30,710.90	
Library Assistant Student Worker	East Hancock	\$ 9.00	\$ 9.00		12	\$ 5,616.00	\$ 429.62	\$ 56.16	\$ -	\$ -	\$ -	\$ -	\$ 6,101.78	
Library Assistant Student Worker	Waveland	\$ 9.00	\$ 9.00		12	\$ 5,616.00	\$ 429.62	\$ 56.16	\$ -	\$ -	\$ -	\$ -	\$ 6,101.78	
						\$ 1,063,301.20	\$ 81,772.17	\$ 4,406.08	\$ 121,368.00	\$ 3,285.60	\$ 8,991.84	\$ 177,476.57	\$ 1,460,115.67	
													\$ 1,269,429.33	\$ 190,686.34
													\$ 1,394,686.34	
Mobile Library and Outreach Coordinator	Headquarters	\$ -	\$ 16.00		40	\$ 33,280.00	\$ 2,545.92	\$ 140.00	\$ 4,668.00	\$ 111.12	\$ 345.84	\$ 5,957.12	\$ 47,048.00	
													\$ 237,734.34	\$ 1,441,734.34

MIT Standard Living Wage Calculator Fall 2021 \$14.30 Now \$19.48
 Department of Labor Exempt Minimum <https://www.dol.gov/agencies/whd/overtime/rulemaking>
 ALA Minimum Wage for Entry Level Library Worker <https://www.ala.org/news/news/pressreleases2008/july2008/APAresolutions>
 MSPB https://www.mspb.ms.gov/sites/mspb/files/MSPB_File

HANCOCK COUNTY LIBRARY SYSTEM
Audited Financial Statements and Special Reports

Fiscal Year Ended September 30, 2022

HANCOCK COUNTY LIBRARY SYSTEM
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For the Year Ended September 30, 2022

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INTRODUCTORY SECTION

HANCOCK COUNTY LIBRARY SYSTEM
List of Trustees
As of September 30, 2022

Trustee	Representation	Term
Cathy Pitalo -Chairman	City of Bay St. Louis	10/01/18 – 09/30/23
Linda McKay -Vice Chairman	Hancock County	10/01/19 – 09/30/24
Paige Lundgren	Hancock County	10/01/20 – 09/30/25
Golden Fairconnetue	City of Bay St Louis	10/01/21 – 09/30/26
Casey Marquar	City of Waveland	10/01/21 – 9/01/2023

FINANCIAL SECTION

WRIGHT, WARD, HATTEN & GUEL

PROFESSIONAL LIMITED LIABILITY COMPANY

(SUCCESSORS TO A. L. EVANS & COMPANY ESTABLISHED 1929)

Certified Public Accountants

HANCOCK BANK BUILDING

2510 - 14TH STREET

P.O. BOX 129

GULFPORT, MISSISSIPPI 39502

Item # 1.

MICHAEL E. GUEL, CPA, CVA, PFS, CFP®, CFE
SANDE W. HENTGES, CPA, CFE

CHARLENE KERKOW, CPA
SHARI L. BREEDEN, CPA
ROBERT D. FOREMAN, CPA

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INDEPENDENT AUDITOR’S REPORT

Board of Trustees and Management of the
Hancock County Library System

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities of Hancock County Library System (the “Library”) as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Library’s basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the Hancock County Library System, as of September 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States (Government Auditing Standards). Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Library, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

Change in Accounting Principle

As discussed in Note 1(R) to the financial statements, effective October 1, 2021, the Library adopted new accounting guidance for leases. The guidance requires lessees to recognize a right-to-use lease asset and corresponding lease liability and lessors to recognize a lease receivable and corresponding deferred inflow of resources for all leases with lease terms greater than twelve months. Our opinion is not modified with respect to this matter.

Responsibility of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibility for Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood, that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other

matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5-9, budgetary comparison information on pages 30-31 and the schedule of changes in the Library's net pension and related ratios schedule and notes to the pension schedules on pages 32-33 be presented to supplement the basic financial statements.

Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises introductory and Schedule of Subgrant Payments from the Mississippi Library Commission but does not include the basic financial statements and our auditor's report thereon.

The schedule of subgrant payments from the Mississippi Library Commission was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, schedule of subgrant payments is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

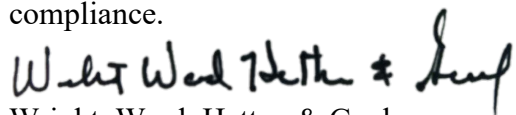
The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 15, 2023, on our consideration of the Library's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Library's internal control over financial reporting and compliance.

Other Reporting Required by State of Mississippi

In accordance with the State of Mississippi, we have also issued our report dated September 15, 2023, on our consideration of the Library's compliance with state laws and regulations. The purpose of that report is to describe the scope of our testing of internal controls over compliance with state laws and regulations and the result of that testing, and not to provide an opinion on internal controls or compliance. That report is an integral part of an audit performed in accordance with state guidelines in considering the Library's internal control over financial reporting and compliance.



Wright, Ward, Hatten & Guel
Gulfport, Mississippi
September 15, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

HANCOCK COUNTY LIBRARY SYSTEM
Management’s Discussion and Analysis
For the Year Ended September 30, 2022

The discussion and analysis of Hancock County Library System's (the “Library”) financial performance provides an overall narrative review of the Hancock County Library System's financial activities for the year ended September 30, 2022. The intent of this discussion and analysis is to look at the Library's performance as a whole. Readers should also review the basic financial statements and the notes to enhance their understanding of the Library's financial performance. Information contained in this section is qualified by the more detailed information contained elsewhere in this Library's financial statements, notes to financial statements and any accompanying materials. To the extent this discussion contains any forward-looking statements of the Library's plans, objectives, expectations and prospects, the actual results could differ materially from those discussed herein.

Government-wide Financial Highlights

- Total net position decreased \$94,830 or 87% from 2022. This decrease is primarily due to the significant increase in net pension liability and pension expense.
- General revenues amounted to \$1,658,662 or 87% of total revenues. This amount decreased \$13,399 from 2021. Program revenues amounted to \$251,436 or 13% of total revenues, which decreased \$4,408 from 2021.
- Capital assets, net of accumulated depreciation, increased by \$10,324 from 2021. The increase in capital assets is the result of Library acquiring a large amount of computer equipment and library materials during the year.

Fund Highlights

- *General Fund* – This fund is used for the general operations of the Library. The General Fund had \$1,910,098 in revenues, which shows a decrease of \$17,807 from 2021 and \$2,004,252 in expenditures, an increase of \$36,327 from 2021. The General Fund’s fund balance decreased by \$94,154.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Library's basic financial statements. The Library's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the Library's finances, in a manner similar to a private-sector business. These statements are prepared using the accrual basis of accounting and include all assets and liabilities.

The statement of net assets presents information on all the Library's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Library is improving or deteriorating.

The statement of activities presents information showing how the Library's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal years.

HANCOCK COUNTY LIBRARY SYSTEM
Management’s Discussion and Analysis
For the Year Ended September 30, 2022

The government-wide financial statements outline functions of the Library that are principally supported by property taxes and intergovernmental revenues (governmental activities). The governmental activities of the Library include various library services.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Library uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Library System comprise one category: governmental funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Library's current financing requirements. Governmental Funds are reported using modified accrual accounting. This method of accounting measures cash and other assets that can be easily converted to cash. The Governmental Funds Statements provide a detailed short-term view of the Hancock County Library's operations.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Library's current financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Library's budget process.

The Library adopts an annual operating budget for its governmental fund. A budgetary comparison statement has been provided for the Governmental Fund.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position may serve over time as a useful indicator of government's financial position. In the case of the Library, liabilities and deferred inflows exceeded assets and deferred outflows by \$94,830 as of September 30, 2022.

A portion of the Library's net position reflects its investment in capital assets (e.g., library materials, furniture and equipment, computer and electronic equipment, and vehicles). The Library uses these capital assets to provide library services to the community; consequently, these assets are not available for future spending.

The Library System's financial position is a product of several financial transactions including the net result of activities, the acquisition and disposal of capital assets, and the depreciation of capital assets.

Table 1 and Table 2 provide a summary of the Library’s net position and changes in net position for 2022 compared to 2021.

HANCOCK COUNTY LIBRARY SYSTEM
Management's Discussion and Analysis
For the Year Ended September 30, 2022

TABLE 1
Condensed Statement of Net Position
September 30, 2022 and 2021

	Governmental Activities			
	2022	2021	\$ Change	% Change
Assets				
Current assets	\$ 1,327,226	1,494,308	(167,082)	-11%
Noncurrent assets	740,234	722,923	17,311	2%
Total Assets	<u>2,067,460</u>	<u>2,217,231</u>	<u>(149,771)</u>	<u>-7%</u>
Deferred Outflows	<u>269,097</u>	<u>213,983</u>	<u>55,114</u>	<u>26%</u>
Liabilities				
Current liabilities	141,496	174,867	(33,371)	-19%
Noncurrent liabilities	2,280,055	1,748,986	531,069	30%
Total Liabilities	<u>2,421,551</u>	<u>1,923,853</u>	<u>497,698</u>	<u>26%</u>
Deferred Inflows	<u>118,525</u>	<u>578,031</u>	<u>(459,506)</u>	<u>-79%</u>
Net Position				
Investment in capital assets, net of related debt	417,353	407,029	10,324	3%
Restricted net assets	224,401	217,599	6,802	3%
Unrestricted	(845,273)	(695,298)	(149,975)	22%
Total Net Position as restated	<u>\$ (203,519)</u>	<u>(70,670)</u>	<u>(132,849)</u>	<u>188%</u>

TABLE 2
Condensed Statement of Activities
September 30, 2022 and 2021

	Governmental Activities			
	2022	2021	\$ Change	% Change
Revenues:				
Program revenues	\$ 251,436	255,844	(4,408)	-2%
General revenues	1,658,662	1,672,061	(13,399)	-1%
Total revenues	<u>1,910,098</u>	<u>1,927,905</u>	<u>(17,807)</u>	<u>-1%</u>
Expenses:				
General government				
Salaries and wages	869,694	828,434	41,260	5%
Fringe Benefits	196,744	213,612	(16,868)	-8%
Pension Expense	134,442	4,576	129,866	2838%
Maintenance and Operations	532,067	511,361	20,706	4%
Materials	59,955	38,947	21,008	54%
Depreciation	212,026	157,365	54,661	35%
Total expenses	<u>2,004,928</u>	<u>1,754,295</u>	<u>250,633</u>	<u>14%</u>
Increase (Decrease) in net assets	(94,830)	173,610	(268,440)	-155%
Net Position - beginning, restated	<u>(108,689)</u>	<u>(244,280)</u>	<u>135,591</u>	<u>-56%</u>
Net Position - ending	<u>\$ (203,519)</u>	<u>(70,670)</u>	<u>(132,849)</u>	<u>188%</u>

HANCOCK COUNTY LIBRARY SYSTEM
 Management’s Discussion and Analysis
 For the Year Ended September 30, 2022

Reporting the Hancock County Library System’s Most Significant Funds

Fund Financial Statements

Fund financial reports provide detailed information about the Library’s major funds. Based on restrictions on the use of monies, the Library has established many funds, which account for the multitude of services provided to the Library’s residents. However, these fund financial statements focus on the Library’s most significant funds. In the case of the Library, the only governmental fund is the general fund.

The focus of the Library’s governmental funds is to provide information on near-term inflows, outflows, and balances of spendable and non-spendable resources. Such information may be useful in assessing the Library’s financing requirements. In particular, the unassigned fund balance may serve as a useful measure of a government’s net resources available for discretionary use at the end of the fiscal year. These funds are accounted for by using the modified accrual basis of accounting.

General Fund Budgeting Highlights

The Library’s budget is prepared according to Mississippi law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. Governmental auditing standards require that cities present budgetary comparison schedules as required supplementary information to the financial statements. The most significant budgeted fund is the General Fund.

All recommendations for a budget change come from the Library to the Board of Trustees for approval. State law does not allow budget changes that modify functional levels of budget amounts within a department without board approval.

Capital Assets

Table 3 shows the Changes in Capital Assets for the years ended September 30, 2022 and 2021.

The reason for the increase in capital assets is that the capital additions of \$218,007 (primarily library books and computer equipment) were more than depreciation expense of \$157,364. Also contributing to the increase was the disposal of library books which were fully depreciated resulting in a loss of \$21,722.

Table 3
 Schedule of Capital Assets (Net of Accumulated Depreciation)
 September 30, 2022 and 2021

	Governmental Activities		
	2022	2021	% Change
Furniture and equipment	\$ 24,188	24,109	0.33%
Computer and electronic equipment	117,487	107,669	9.12%
Vehicles	-	4,680	-100.00%
Library materials	275,678	270,571	1.89%
Total	<u>417,353</u>	<u>407,029</u>	<u>2.54%</u>

HANCOCK COUNTY LIBRARY SYSTEM
Management's Discussion and Analysis
For the Year Ended September 30, 2022

Contact the Library's Financial Management

Questions about this report or requests for additional financial information may be addressed to:

John Brdecka
Executive Director
Hancock County Library System
312 Highway 90
Bay St. Louis, MS 39520
(228) 467-5282

FINANCIAL STATEMENTS

HANCOCK COUNTY LIBRARY SYSTEM
Statement of Net Position
September 30, 2022

	Governmental Activities
Assets	
Current Assets	
Cash	\$ 1,146,351
Prepaid items	58,524
Due from other governments	122,351
Total Current Assets	1,327,226
Noncurrent Assets	
Restricted cash and cash equivalents	322,881
Capital assets (net of depreciation)	417,353
Total Noncurrent Assets	740,234
Total Assets	2,067,460
Deferred Outflow of Resources	
Deferred amounts on pension	269,097
Total Deferred Outflow of Resources	269,097
Liabilities	
Current liabilities	
Accounts payable	48,183
Accrued wages payable	74,586
Compensated absences	18,727
Total Current Liabilities	141,496
Noncurrent Liabilities:	
Compensated absences	57,846
Net pension liability	2,222,209
Total Noncurrent Liabilities	2,280,055
Total Liabilities	2,421,551
Deferred Inflow of Resources	
Deferred amount on pension	118,525
Total Deferred Inflow of Resources	118,525
Net Position	
Investment in capital assets	417,353
Restricted held in trust	5,406
Restricted for endowment purposes	218,995
Unrestricted	(845,273)
Total Net Position	\$ (203,519)

The notes to these financial statements are an integral part of this statement.

HANCOCK COUNTY LIBRARY SYSTEM
Statement of Activities
September 30, 2022

	Governmental Activities
Expenses	
Salaries and wages	\$ 869,694
Fringe benefits	196,744
Pension expense	134,442
Maintenance and operations	532,067
Materials	59,955
Depreciation	212,026
Total Expenses	2,004,928
 Program Revenues	
Fines revenue	11,966
Federal and state operating grant revenue	239,470
Total Program Revenues	251,436
 Net Program Expense	 1,753,492
 General Revenues	
Taxes	
Property taxes	159,386
Gaming tax revenue	124,372
Unrestricted Contributions	
County and municipalities support	1,362,528
Library foundation support	3,155
Interest income	2,970
Miscellaneous	6,251
Total General Revenues	1,658,662
 Change in Net Position	 (94,830)
 Net Position - Beginning as restated	 (108,689)
 Net Position - Ending	 \$ (203,519)

The notes to these financial statements are an integral part of this statement.

HANCOCK COUNTY LIBRARY SYSTEM
Balance Sheet - Governmental Fund
September 30, 2022

	General Fund
Assets	
Current assets	
Cash	\$ 1,146,351
Prepaid items	58,524
Due from other governments	122,351
Total Current Assets	1,327,226
Noncurrent assets	
Restricted cash and cash equivalents	322,881
Total Noncurrent Assets	322,881
Total Assets	1,650,107
Liabilities	
Current liabilities	
Accounts payable	48,183
Accrued wages payable	74,586
Total Liabilities	122,769
Fund Balance	
Non-expendable	
Prepaid items	58,524
Held in trust	5,406
Assigned by Board of Trustees	98,480
Restricted for endowment purposes	218,995
Unassigned	1,145,933
Total Fund Balance	1,527,338
Total Liabilities and Fund Balance	\$ 1,650,107

The notes to these financial statements are an integral part of this statement.

HANCOCK COUNTY LIBRARY SYSTEM
 Reconciliation of Governmental Fund Balance Sheet
 To the Statement of Net Position
 September 30, 2022

Total governmental funds balance		\$ 1,527,338
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the governmental funds		
Governmental capital assets	\$ 4,781,800	
Less: accumulated depreciation	<u>(4,364,447)</u>	417,353
Long-term liabilities are not due and payable in the current period expenditures and therefore are not reported in the		
Compensated absences		(76,573)
Net pension liability		(2,222,209)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported		
Deferred outflows of resources related to pensions	\$ 269,097	
Deferred inflows of resources related to pensions	<u>(118,525)</u>	<u>150,572</u>
Net position of governmental activities		<u><u>\$ (203,519)</u></u>

The notes to these financial statements are an integral part of this statement.

HANCOCK COUNTY LIBRARY SYSTEM
 Statement of Revenues, Expenditures and
 Changes in Fund Balance – Governmental Fund
 For the Fiscal Year Ended September 30, 2022

	<u>General Fund</u>
Revenues	
Contributions from county and municipalities	\$ 1,362,528
Gaming revenue	124,372
Property taxes	159,386
Federal and state grant revenue	239,470
Library Foundation support	3,155
Fines revenue	11,966
Interest income	2,970
Miscellaneous	6,251
Total Revenues	<u>1,910,098</u>
Expenditures	
Salaries and wages	862,394
Fringe benefits	196,744
Pension expense	130,742
Maintenance and operations	532,067
Materials	59,955
Capital expenditures	222,350
Total Expenditures	<u>2,004,252</u>
Change in Fund Balance	(94,154)
Fund Balance - Beginning as restated	<u>1,621,492</u>
Fund Balance - Ending	<u>\$ 1,527,338</u>

The notes to these financial statements are an integral part of this statement.

HANCOCK COUNTY LIBRARY SYSTEM
 Reconciliation of the Governmental Fund
 Statement of Revenues, Expenditures and
 Changes in Fund Balance to the Statement of Activities
 For the Fiscal Year Ended September 30, 2022

Net Change in Fund Balances - total governmental funds **\$ (94,154)**

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	\$ 222,350	
Depreciation	<u>(212,026)</u>	10,324

Pension expense and other related activity do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.

Additional pension expense and contributions made after measurement date		(3,700)
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Some expenses reported in the statement of activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.

Compensated absences		<u>(7,300)</u>
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Change in net position of governmental activities **\$ (94,830)**

NOTES TO THE FINANCIAL STATEMENTS

HANCOCK COUNTY LIBRARY SYSTEM
Notes to the Financial Statements
For the Year Ended September 30, 2022

Note 1 - Summary of Significant Accounting Policies

The Hancock County Library System (the "Library") was established in accordance with Sections 39-3-1 of the Mississippi Code of 1972. The Library provides services to the citizens of Hancock County, the Cities of Bay St. Louis, Waveland, and Diamondhead.

The accompanying financial statements of the Library System have been prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). GASB is the accepted standard-setting body for governmental accounting and financial reporting principles. The most significant of the Library System's accounting policies are described below.

A. Financial Reporting Entity

For financial reporting purposes, the reporting entity includes all funds that are covered by the oversight responsibility of the Library System's governing board. As defined by accounting principles generally accepted in the United States of America, the Library System is considered an "other stand-alone government."

The Library System has developed criteria to determine whether outside agencies should be included within its financial reporting entity. The criteria include, but are not limited to, whether the Library System (1) selects the governing authority or management, (2) has the ability to significantly influence operations, or (3) has accountability for fiscal matters (e.g., final budget approval, responsibility for funding deficits, management of assets, etc.). Using these criteria, the Library System has not included in its financial statements the activity of any other entity.

B. Basis of Presentation.

The Library's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements:

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. Governmental activities generally are financed through taxes, intergovernmental revenues, charges for services and other nonexchange revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The System does not allocate indirect expenses to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

HANCOCK COUNTY LIBRARY SYSTEM
Notes to the Financial Statements
For the Year Ended September 30, 2022

Note 1 - Summary of Significant Accounting Policies (Continued)

Fund Financial Statements:

Fund financial statements of the Library are organized into one general fund, which is considered to be a separate accounting entity. The fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into governmental, proprietary, and fiduciary. Major individual Governmental Funds and major individual Enterprise Funds are reported as separate columns in the fund financial statements. Non-major funds are aggregated and presented in a single column as Other Governmental Funds.

The Library reports the following major Governmental Fund:

General Fund - This is the Library's primary operating fund. It is used to account for all activities of the general government for which a separate fund has not been established.

C. Measurement Focus and Basis of Accounting.

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide statements are reported using the economic resource measurement focus and the accrual basis of accounting. The economic resource measurement focus means all assets and liabilities (whether current or non-current) are included on the Statement of Net Assets and the operating statements present increases (revenues) and decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred.

Governmental fund financial statements are reported using the current financial resource measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Library System considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) are recorded when the related fund liability is incurred.

When both restricted and unrestricted resources are available for use, it is the Library System's policy to use restricted resources first, then unrestricted resources as needed.

D. Budgets

The budgets for all governmental fund types are prepared annually and approved by the Board of Trustees prior to the beginning of the fiscal year. Revenues are budgeted by source. Expenditures are budgeted by major category.

HANCOCK COUNTY LIBRARY SYSTEM
Notes to the Financial Statements
For the Year Ended September 30, 2022

Note 1 - Summary of Significant Accounting Policies (Continued)

E. Deposits and Investments

State law authorizes the Library to invest in interest bearing time certificates of deposit for periods of fourteen days to one year with depositories and in obligations of the U.S. Treasury, State of Mississippi, or any Library, municipality, or school district of this state. Further, the Library may invest in certain repurchase agreements.

Cash includes cash on hand, demand deposits, and all certificates of deposit and cash equivalents, which are short-term highly liquid investments that are readily convertible to cash (generally three months or less). Investments in governmental securities are stated at fair value. However, the Library had an investment that included governmental bonds during the fiscal year.

F. Prepaid Items

Payments made to vendors for services that will benefit periods beyond September 30, 2022, are recorded as prepaid items.

G. Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws. Restricted assets in the governmental fund represent amounts restricted by grantors and contributors. When both restricted and non-restricted assets are available for use, the policy is to use restricted assets first.

H. Capital Assets

Capital acquisition and construction are reflected as expenditures in Governmental Fund statements and the related assets are reported as capital in the government-wide financial statements. All purchased capital assets are stated at historical cost where records are available and at an estimated historical cost where no records exist. Donated capital assets are recorded at estimated fair market value at the time of donation. The costs of normal maintenance and repairs that do not add to the value of assets or materially extend their respective lives are not capitalized; however, improvements are capitalized. Interest expenditures are not capitalized on capital assets.

Acquisition of capital assets other than library materials, in excess of \$500 are capitalized. Capital assets are recorded at cost if purchased or estimated fair market value if donated. Depreciation is calculated using the straight-line method and is based on the expected useful life of the asset. Depreciation is calculated using the following estimated useful lives:

	Estimated Useful Life
Furniture and Equipment	7 Years
Computers and electronic equipment	3 Years
Vehicles	5 Years
Library materials	5 Years

HANCOCK COUNTY LIBRARY SYSTEM
Notes to the Financial Statements
For the Year Ended September 30, 2022

Note 1 - Summary of Significant Accounting Policies (Continued)

I. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources expenditure until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources until that time.

Deferred amounts on pensions – Deferred outflows and inflows of resources should be reported when to show the Library's proportionate share of amounts of the effects of actuarial differences and changes in assumptions to economic or demographic factors and differences between actual and projected earnings of multi-employer pension plan. In addition, a deferred inflow should be reported for employer contributions to the pension plan made subsequent to the measurement date.

J. Net Pension Liability

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Public Employees' Retirement System of Mississippi (PERS) and additions to/deductions from PERS' fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

K. Long-term Liabilities

Long-term liabilities are the unmatured principal of bonds, loans, notes, or other forms of noncurrent or long-term general obligation indebtedness. Long-term liabilities are not limited to liabilities from debt issuances but may also include liabilities on lease-purchase agreements and other commitments.

In the government-wide financial statements financial information, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position.

L. Compensated Absences

The Library has adopted a policy of compensation for accumulated unpaid employee personal leave. No payment is authorized for accrued major medical leave. Accounting principles generally accepted in the United States of America require accrual of accumulated unpaid employee benefits as long-term liabilities in the government-wide financial statements. In fund financial statements, Governmental Funds report the compensated absence liability payable only if the payable has matured.

An employee may accumulate unused vacation leave hours without limitation, however, cash payments upon employee termination or retirement are limited to a maximum of 240 hours of accumulated leave.

HANCOCK COUNTY LIBRARY SYSTEM
Notes to the Financial Statements
For the Year Ended September 30, 2022

Note 1 - Summary of Significant Accounting Policies (Continued)

Employees have no claim for accumulated sick leave at termination, for retirement, lay-off, or cause. As such, no provision for unused sick leave has been provided in the financial statements. Unused vacation and sick leave balances may be credited to the Public Employee's Retirement System (PERS) as time worked.

M. Fund Balance Policies

In the fund financial statements, governmental funds report fund balance into classifications that comprise a hierarchy based on the extent to which the Library is bound to honor constraints on the specific purpose for which amount in those funds can be spent. The classifications of fund balance are Non-spendable, Restricted, Committed, Assigned, and Unassigned. The following are descriptions of fund classifications used by the Library:

Non-spendable fund balance includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted fund balance includes amounts that have constraints placed upon the use of the resources either by an external party or imposed by law through a constitutional provision or enabling legislation.

Assigned fund balance includes amounts that are constrained by the Library's intent to be used for a specific purpose but are neither restricted nor committed. Assignments of fund balance are created by management pursuant to authorization established by the Board of Trustees.

Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

When both restricted and unrestricted resources are available for specified expenditures, restricted resources are considered spent before unrestricted resources. Within unrestricted resources, committed would be considered spent first (if available), followed by assigned (if available), and then unassigned amounts.

N. Net Position

The government-wide financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted, and unrestricted.

Net investment in Capital Assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings attributable to the acquisition, construction, or improvement of those assets.

Restricted net position - Consists of net position with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or law through constitutional provisions or enabling legislation.

Unrestricted net position - All other net position not meeting the definition of "restricted" or "invested in capital assets, net of related debt."

HANCOCK COUNTY LIBRARY SYSTEM
Notes to the Financial Statements
For the Year Ended September 30, 2022

Note 1 - Summary of Significant Accounting Policies (Continued)

O. Intergovernmental Revenues in Governmental Funds

Intergovernmental revenues, consisting of grants, entitlements, and shared revenues, are usually recorded in Governmental Funds when measurable and available. However, the "available" criterion applies for certain federal grants and shared revenues when the expenditure is made because expenditure is the prime factor for determining eligibility. Similarly, if cost sharing or matching requirements exist, revenue recognition depends on compliance with these requirements.

P. Property Tax Revenues

The Library System relies upon the powers of Hancock County, the City of Bay St. Louis, and the City of Waveland for both the assessment and the collection of property taxes. Taxes collected by local governments for the current fiscal year, but not distributed to the Library System at September 30, 2022, have been recorded in the financial statements. Since the taxes are not levied and collected by the Library System, the revenues to be generated by the annual levies are not recognized until the taxes are actually collected by the tax levying authority.

Q. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

R. Reporting Changes and New Accounting Pronouncements for Future Implementation

In June 2017, the GASB issued Statement No. 87, *Leases*. was implemented during fiscal year 2022. The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. It established a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. This guidance is intended to enhance the accountability, consistency and comparability of lease activities reported by governments.

Note 2 – Cash and cash equivalents

A summary of cash and cash equivalents at September 30, 2022, is as follows:

	Deposits with Financial Institutions		Cash on Hand	Total
	Unrestricted	Restricted		
Governmental-type activities				
General Fund	\$ 1,145,776	322,881	575	1,469,232

The carrying amount of the Library System's total deposits with financial institutions at September 30, 2022, was \$1,468,657 and the bank balance was \$1,509,210. The \$322,881 restricted amount is composed of \$317,475 restricted certificates of deposit and \$5,406 of funds held for the employee flexible spending account.

HANCOCK COUNTY LIBRARY SYSTEM
Notes to the Financial Statements
For the Year Ended September 30, 2022

Note 2 – Cash and cash equivalents (Continued)

The collateral for public entities' deposits in financial institutions is held in the name of the State Treasurer under a program established by the Mississippi State Legislature and is governed by Section 27-105-5, Miss. Code Ann. (1972). Under this program, the entity's funds are protected through a collateral pool administered by the State Treasurer. Financial institutions holding deposits of public funds must pledge securities as collateral against those deposits. In the event of failure of a financial institution, securities pledged by that institution would be liquidated by the State Treasurer to replace the public deposits not covered by the Federal Deposit Insurance Corporation (FDIC).

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of the failure of a financial institution, the Library will not be able to recover deposits or collateral securities that are in the possession of an outside party. The Library does not have a formal policy for custodial credit risk. However, the Mississippi State Treasurer manages that risk on behalf of the Library. Deposits above FDIC coverage are collateralized by the pledging financial institution's trust department or agent in the name of the Mississippi State Treasurer on behalf of the Library.

Note 3 – Capital assets

The following is a summary of governmental capital assets activity for the year ended September 30, 2022:

	Balance October 1	Additions	Disposals	Balance September 30
Capital assets being depreciated				
Furniture and equipment	\$ 1,642,880	5,213	-	1,648,093
Computer, electronics and warranties	1,021,016	71,179	-	1,092,195
Vehicles	50,545	-	-	50,545
Library materials (books)	2,074,619	145,958	229,610	1,990,967
Total all depreciable capital assets	<u>4,789,060</u>	<u>222,350</u>	<u>229,610</u>	<u>4,781,800</u>
Less accumulated depreciation for:				
Furniture and equipment	1,618,771	5,134	-	1,623,905
Computer, electronics and warranties	913,347	61,361	-	974,708
Vehicles	45,865	4,680	-	50,545
Library materials (books)	1,804,048	140,851	229,610	1,715,289
Total accumulated depreciation	<u>4,382,031</u>	<u>212,026</u>	<u>229,610</u>	<u>4,364,447</u>
Total Capital Assets, net	<u>\$ 407,029</u>	<u>10,324</u>	<u>-0-</u>	<u>417,353</u>

Depreciation expense charged to the governmental activities totaled \$212,026.

HANCOCK COUNTY LIBRARY SYSTEM
Notes to the Financial Statements
For the Year Ended September 30, 2022

Note 4 – Retirement Plans

A. Defined Benefit Pension Plan

Plan Description

The Library contributes to the Public Employees' Retirement System of Mississippi (PERS), a cost-sharing multiple-employer defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Plan provisions and the Board of Trustees' authority to determine contribution rates are established by §25-11-1 et seq of the Mississippi Code of 1972, Annotated and may be amended only by the Mississippi Legislature. PERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Public Employees' Retirement System of Mississippi, PERS Building, 429 Mississippi Street, Jackson, MS 39201 or by calling (601) 359-3589 or 1-800-444-PERS.

Benefits Provided

Membership in PERS is a condition of employment granted upon hiring for qualifying employees and officials of the State of Mississippi, state universities, community and junior colleges, and teachers and employees of the public Cities. For those persons employed by political subdivisions and instrumentalities of the State of Mississippi, membership is contingent upon approval of the entity's participation in PERS by the PERS' Board of Trustees.

If approved, membership for the entity's employees is a condition of employment and eligibility is granted to those who qualify upon hiring. Participating members who are vested and retire at or after age 60 or those who retire regardless of age with at least 30 years of creditable service (25 years of creditable service for employees who became members of PERS before July 1, 2011) are entitled, upon application, to an annual retirement allowance payable monthly for life in an amount equal to 2.0 percent of their average compensation for each year of creditable service up to and including 30 years (25 years for those who became members of PERS before July 1, 2011), plus 2.5 percent for each additional year of creditable service with an actuarial reduction in the benefit for each year of creditable service below 30 years or the number of years in age that the member is below 65, whichever is less. Average compensation is the average of the employee's earnings during the four highest compensated years of creditable service. Benefits vest upon completion of eight years of membership service (four years of membership service for those who became members of PERS before July 1, 2007). PERS also provides certain death and disability benefits. In the event of death prior to retirement of any member whose spouse and/or children are not entitled to a retirement allowance, the deceased member's accumulated contributions and interest are paid to the designated beneficiary.

A Cost-of-Living Adjustment (COLA) payment is made to eligible retirees and beneficiaries. The COLA is equal to 3.0 percent of the annual retirement allowance for each full fiscal year of retirement up to the year in which the retired member reaches age 60 (55 for those who became members of PERS before July 1, 2011), with 3.0 percent compounded for each fiscal year thereafter. Plan provisions and the Board's authority to determine contribution rates are established by Miss. Code Ann. §25-11-1 et seq., (1972, as amended) and may be amended only by the Mississippi Legislature.

HANCOCK COUNTY LIBRARY SYSTEM
 Notes to the Financial Statements
 For the Year Ended September 30, 2022

Note 4 – Retirement Plans (Continued)

A. Defined Benefit Pension Plan (Continued)

Contributions

PERS members are required to contribute 9.00% of their annual covered salary, and the Library is required to contribute at an actuarially determined rate. The employer's rate as of September 30, 2022, was 17.40% of annual covered payroll. The contribution requirements of PERS members and employers are established and may be amended only by the State of Mississippi Legislature. The Library's contributions to PERS for the fiscal years ending September 30, 2022, 2021 and 2020 were \$125,972, \$136,438, and \$132,938, respectively, which equaled the required contributions for each year.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At September 30, 2022, the Library reported a liability of \$2,222,209 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Library's proportion of the net pension liability was based on a projection of the Library's long-term share of contribution to the pension plan relative to projected contributions of all participating entities, actuarially determined. At June 30, 2022, the Library's proportion was .011%. The Library recognized \$134,442 of PERS pension expense.

At September 30, 2022, the Library reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	\$ 31,465	-
Changes in assumptions	76,858	-
Net difference between projected and actual earnings on plan investments	116,721	-
Changes in proportion and differences between Library contributions and proportionate share on contributions	13,507	(118,525)
Library's contributions subsequent to the measurement date	30,546	-
	<u>\$ 269,097</u>	<u>(118,525)</u>

Within the deferred outflows, the amount of \$30,546 of deferred outflows of resources is related to pensions resulting from the Library's contributions subsequent to the measurement date and will be recognized as a reduction to the net pension liability in the year ended September 30, 2022.

HANCOCK COUNTY LIBRARY SYSTEM
Notes to the Financial Statements
For the Year Ended September 30, 2022

Note 4 – Retirement Plans (Continued)

A. Defined Benefit Pension Plan (Continued)

The remaining amounts reported as deferred outflows of resources related to pensions of \$238,551 and deferred inflows of resources related to pensions of \$(118,525), netting to \$120,026 will be recognized in pension expense as follows:

Year Ending September 30,	
2023	\$ 21,090
2024	22,126
2025	(43,773)
2026	<u>120,583</u>
	<u>\$ 120,026</u>

Actuarial assumptions

The total pension liabilities in the June 30, 2022 actuarial valuation were determined using the following actuarial assumptions, applied to all periods included in the measurement:

Price Inflation	2.4 percent
Salary increases	2.65 – 17.9 percent, including inflation
Investment rate of return	7.55 percent (net of pension plan investment expense, including inflation)

Mortality rates for service retirees were based on the PubS.H-2010(B) Retiree Table with the following adjustments: For males, 95% of male rates up to age 60, 110% for ages 61 to 75 and 101% for ages above 77. For females, 84% of female rates up to age 72 and 100% for ages above 76. Mortality rates for disability retirees were based on the PubG.H-2010 Disabled Table adjusted 134% for males and 121% for females. Mortality rates for Contingent Annuitants were based on the PubS.H-2010(B) Contingent Annuitant Table, adjusted 97% for males and 110% for females. Mortality rates will be projected generationally using the MP-2020 projection scale to account for future improvements in life expectancy.

The actuarial assumptions were based on the results of an actuarial experience study for the four-year period ending June 30, 2020. The experience report is dated April 20, 2021.

The long-term expected rate of return on the investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of the plans' investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rate of return by the target asset allocation percentage and by adding expected inflation.

HANCOCK COUNTY LIBRARY SYSTEM
Notes to the Financial Statements
For the Year Ended September 30, 2022

Note 4 – Retirement Plans (Continued)

A. Defined Benefit Pension Plan (Continued)

The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	25 %	4.60 %
International Equity	20	4.50
Global Equity	12	4.80
Fixed Income	18	1.40
Real Estate	10	3.65
Private Equity	10	6.00
Private Infrastructure	2	4.00
Private Credit	2	4.00
Cash Equivalents	1	(0.10)
Total	<u>100</u>	

Discount rate

The discount rate used to measure the total pension liability for PERS was 7.55 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate (9.0%) and at the current contribution rate (17.4%). Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return investments was applied to all periods of projected benefit payments to determine each plan's total pension liability.

Sensitivity of the Library's proportionate share of the net pension liability to changes in the discount rate

The following table presents the Library's proportionate share of the net pension liability calculated using the discount rate of 7.55 percent, as well as what the Library's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.55 percent) or one percentage-point higher (8.55 percent) than the current rate:

	1% Decrease (6.55%)	Current Discount Rate (7.55%)	1% Increase (8.55%)
Library's proportionate share of PERS	\$ 2,900,211	\$ 2,222,209	\$ 1,663,232

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS financial report which can be obtained at www.pers.ms.gov.

HANCOCK COUNTY LIBRARY SYSTEM
Notes to the Financial Statements
For the Year Ended September 30, 2022

Note 4 – Retirement Plans (Continued)

B. Deferred Compensation Plan

The Library offers employees voluntary participation in a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan permits employees to defer a portion of their salary until future years. All plan assets are held by Plan Trustees for the exclusive benefit of the participants and their beneficiaries and are not subject to the claims of the Library's general creditors. The Library does not provide matching fund for this plan.

Note 5 –Fund Balance

Non-spendable Fund Balance

Non-spendable fund balance includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

The Library maintains a flexible spending account for its employees to assist in offsetting out-of-pocket healthcare expenses and deductibles. The balance of \$5,406 maintained in this account is classified as non-spendable by the Library because this sum is held in trust for the employees use.

Restricted Fund Balance

Restricted fund balance includes amounts that have constraints placed upon the use of the resources either by an external party or imposed by law through a constitutional provision or enabling legislation.

The Library received an endowment legacy in 1982. The principal and earnings of the endowment cannot be used to replace public funds for maintenance and operational expenses. One fourth of the earnings each year are added to the endowment principal and three-fourths are spent on special Library System needs. In recent years, the funds have been used for purchases of capital assets. The balance of the endowment at September 30, 2022 is \$218,995.

Assigned fund balance includes amounts that are constrained by the Library's intent to be used for a specific purpose but are neither restricted nor committed. Assignments of fund balance are created by management pursuant to authorization established by the Board of Trustees.

The Library's Board of Trustees have set aside \$98,480 in a certificate of deposit (cash equivalents) to be segregated from the normal maintenance and operations cash balances to be used for an unspecified future purpose.

HANCOCK COUNTY LIBRARY SYSTEM
Notes to the Financial Statements
For the Year Ended September 30, 2022

Note 6 – Contributions, Property Taxes and Gaming Taxes Revenue

A. Contributions

The Library System relies upon the powers of Hancock County, the City of Waveland, and the City of Diamondhead contributions of support for the maintenance and operations of the library. Contributions are requested and approved by the County Board of Supervisors and City Councils annually and remitted to the Library on a monthly basis. Contributions to the Library for the year ended September 30, 2022 are as follows:

Hancock County	\$	1,207,000
City of Waveland		125,528
City of Diamondhead		<u>30,000</u>
	\$	<u>1,362,528</u>

B. Property Taxes

The City of Bay St. Louis assesses, collects, and distributes property taxes for the Library. Taxes collected by local governments for the current fiscal year, but not distributed to the Library at September 30, 2022, have been recorded in the financial statements as due from other governments. Since the taxes are not levied and collected by the Library System, the revenues to be generated by the annual levies are not recognized until the taxes are actually collected by the tax levying authority. Property taxes for the year ended September 30, 2022 were \$159,386.

C. Gaming Fees and Taxes Revenue

The Library receives gaming revenues from casinos located within the corporate county limits. The gross revenue gaming tax is imposed and collected by the State of Mississippi which is similar to sales tax and is remitted to the County, who in turn, remit a portion designated to the Library. The amount of tax recognized as gaming revenue is \$124,372.

Note 7 – State Administered Grants/Financial Assistance

State administered grants are state and/or federal grant funds that are allocated to state agencies then reallocated to local units of government.

Since 1989, funds from the state legislature through the Mississippi Library Commission's Appropriation bill have provided a Personnel Incentive Grants program. The amount of the grant is based on per capita/per county served distribution to Library Systems within the state.

The Library System Board of Trustees deposits the grant into the general fund of the Library System. Salaries and benefits for all employees are based on the Library System's "Salary and Classification Plan" adopted by the board in 1993.

Note 8 – Operating Leases

The Library System leases certain office equipment under operating leases for terms remaining ranging from one to five years. The total expense under these agreements for the year ended September 30, 2022 was \$10,435.

HANCOCK COUNTY LIBRARY SYSTEM
Notes to the Financial Statements
For the Year Ended September 30, 2022

Note 8 – Operating Leases (Continued)

The library has agreements for software maintenance with certain vendors for terms ranging from four to seven years. Total expense under these agreements for the year ended September 30, 2022 was \$19,321.

Note 9– Risk Management and Contingencies

Claims and Judgments – The Library is exposed to various risks of loss related to torts; theft of or damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Library carries commercial insurance for these risks. Settled claims resulting from these insured risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Federal/State Grants – The Library has received federal grants for specific purposes that are subject to audit by the grantor agencies. Entitlements to these resources are generally conditional upon compliance with the terms and conditions of grant agreements and applicable federal regulations, including the expenditure of resources for allowable purposes. Any disallowance resulting from a grantor audit may become a liability of the Library. No provision for any liability that may result has been recognized in the Library's financial statements.

Note 10– Economic Dependence

Support

The Library receives its revenues primarily from state and local governments. A significant reduction in this level of support, should it occur, may have a material effect on the Library's programs and activities.

In-Kind Use of Buildings

Hancock County, Mississippi carries on its financial statement the buildings for the Bay St. Louis, Waveland, Kiln, Diamondhead, and Pearlinton branches of the Library. The County does not charge the Library for providing these facilities nor does the Library record an in-kind contribution for this use. Should the County reduce the availability of the use of these buildings, there would be a material effect on the Library's programs and activities.

Note 11– Subsequent Events

Events that occur after the Statement of Net position date but before the financial statements are available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the Statement of Net position date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the Statement of Net position date require disclosure in the accompanying notes. Management of the Library evaluated the activity of the Library through September 15, 2023, (the date the financial statements were available to be issued) and determined that the no significant subsequent events have occurred requiring disclosure in the notes to the financial statement.

Note 12 – Prior Period Adjustment

A prior period adjustment in the amount of \$38,019 was made to last year's fund balance and net position. This amount stems from a found error in payroll tax liabilities that was paid in the current year for fiscal year ended September 30, 2021.

REQUIRED SUPPLEMENTARY INFORMATION

HANCOCK COUNTY LIBRARY SYSTEM
Statement of Revenues, Expenditures
And Changes in Fund Balance
General Fund
Budget to Actual – (Prepared on the Budgetary Basis)
For the Fiscal Year Ended September 30, 2022
(UNAUDITED)

	Budgeted Amounts		Actual	Variances	
	Original	Final	Budgetary	Favorable (Unfavorable)	
			Basis	Original to Final	Final to Actual
Revenues					
Hancock County contributions	\$ 1,204,000	\$ 1,204,000	\$ 1,207,000	\$ -	\$ 3,000
Hancock County gaming revenue	90,000	90,000	124,372	-	34,372
City of Bay St. Louis ad valorem taxes	166,000	166,000	159,386	-	(6,614)
City of Waveland contributions	150,951	150,951	125,528	-	(25,423)
City of Diamondhead contributions	30,000	30,000	30,000	-	-
Federal and state grant revenue	262,087	262,087	237,494	-	(24,593)
Library foundation support	0	0	3,155	-	3,155
Fines revenue	9,043	9,043	13,082	-	4,039
Donations	0	0	2,366	-	2,366
Interest income	9,100	9,100	2,970	-	(6,130)
Miscellaneous	35,280	35,280	4,745	-	(30,535)
Total revenues	<u>1,956,461</u>	<u>1,956,461</u>	<u>1,910,098</u>	<u>-</u>	<u>(46,363)</u>
Expenditures					
Salaries and wages	844,452	844,452	864,117	-	(19,665)
Fringe benefits	368,127	382,256	170,367	(14,129)	211,889
Maintenance and operations	449,190	485,407	497,011	(36,217)	(11,604)
Materials	184,196	303,030	63,561	(118,834)	239,469
Capital expenditures	58,399	127,200	222,350	(68,801)	(95,150)
Total expenditures	<u>1,904,364</u>	<u>2,142,345</u>	<u>1,817,406</u>	<u>(237,981)</u>	<u>324,939</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 52,097</u>	<u>\$ (185,884)</u>	<u>\$ 92,692</u>	<u>\$ 237,981</u>	<u>\$ 278,576</u>

The accompanying notes to the Required Supplementary Information are an integral part of this schedule.

HANCOCK COUNTY LIBRARY SYSTEM
Notes to the Budgetary Comparison Schedule
For the Year Ended September 30, 2022

A. Budgetary Information.

Prior to the ensuing fiscal year beginning each October 1, the Board of Trustees of the Library, using historical and anticipated fiscal data and budget requests submitted by the departments, prepares an original budget for the fiscal year. The completed budget for the fiscal year includes every source of revenue, each general item of expenditure, and the unencumbered cash and investment balances. The budget is adopted by the Library System and filed with the taxing authority. Amendments can be made on the approval of the board of Trustees. When, during the fiscal year it appears to the Board of Trustees that budgetary estimates will not be met, it may revise the budget.

The Library’s budget is prepared principally on the cash basis of accounting.

B. Basis of Presentation.

The Budgetary Comparison Schedule - Budget and Actual (Non-GAAP Basis) presents the original legally adopted budget, the final legally adopted budget, actual amounts on a budgetary (Non-GAAP Basis) and variances between the final budget and the actual amounts. The schedule is presented for the General Fund. The Budgetary Comparison Schedule - Budget and Actual (Non-GAAP Basis) is a part of required supplemental information.

C. Budget/GAAP Reconciliation.

The major differences between the budgetary basis and the GAAP basis are:

1. Revenues are recorded when received in cash (budgetary) as opposed to when susceptible to accrual (GAAP).
2. Expenditures are recorded when paid in cash (budgetary) as opposed to when susceptible to accrual (GAAP).

Net change in fund balance – Budget-Cash Basis	\$	92,692
Revenues per Budget-Cash-basis	\$ 1,910,098	
Modified accrual adjustments to revenues	-	-
Revenues and other financing sources per Fund Financial	<u>1,910,098</u>	
Expenditures and other financing uses per Cash-basis Budget	1,817,406	
Additional accrued expenses	<u>186,846</u>	<u>(186,846)</u>
Expenditures and other financing uses per Fund Financial	<u>\$ 2,004,252</u>	
Net Change in fund balance – Fund Financials	\$	<u><u>(94,154)</u></u>

HANCOCK COUNTY LIBRARY SYSTEM
 Schedule of Changes in the Library's Net Pension Liability
 And Related Ratios¹
 Last 10 Fiscal Years²

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Library's proportion of the net pension liability (asset)	0.011%	0.012%	0.011%	0.012%	0.012%	0.013%	0.013%	0.014%
Library's proportionate share of the net pension liability (asset)	\$ 2,222,209	1,703,889	2,203,810	2,113,851	2,055,338	2,236,844	2,467,704	2,232,139
Library's covered payroll	\$ 743,247	766,500	758,006	782,552	789,143	863,194	883,765	902,127
Library's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	298.99%	222.29%	290.74%	270.12%	260.45%	259.14%	279.23%	247.43%
Plan fiduciary net position as a percentage of the total pension liability	59.93%	70.40%	58.97%	61.59%	62.54%	61.49%	57.47%	61.70%

¹The amounts presented were determined as of the measurement date of June 30 of the fiscal year presented.

²GASB 68 was implemented in fiscal year 2015, information is not available to present a full ten years. The Library has presented information for the years in which it is available.

The accompanying notes to the Required Supplementary Information are an integral part of this schedule.

HANCOCK COUNTY LIBRARY SYSTEM
 Schedule of Library's Contributions¹
 Last 10 Fiscal Years²

	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 125,972	136,438	132,938	126,120	118,805	137,220	133,563	140,274
Contributions in relation to the contractually required contribution	<u>125,972</u>	<u>136,438</u>	<u>132,938</u>	<u>126,120</u>	<u>118,805</u>	<u>137,220</u>	<u>133,563</u>	<u>140,274</u>
Contribution deficiency (excess)	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Covered-employee payroll	\$ 723,977	784,126	764,009	780,446	754,317	871,238	848,019	890,629
Contributions as a percentage of covered payroll	17.40%	17.40%	17.40%	16.16%	15.75%	15.75%	15.75%	15.75%

¹The amounts presented were determined as of the fiscal year presented ended September 30.

²GASB 68 was implemented in fiscal year 2015, information is not available to present a full ten years. The Library has presented information for the years in which it is available.

The accompanying notes to the Required Supplementary Information are an integral part of this schedule

HANCOCK COUNTY LIBRARY SYSTEM
Notes to the Pension Schedules
For the Year Ended September 30, 2022

Changes of assumptions.

- 2021
 - The expectation of retired life mortality was changed to the PubS.H-2010(B) Retiree Table with the following adjustments:
 - For males, 95% of male rates up to age 60, 110% for ages 61 to 75, and 101% for ages above 77.
 - For females, 84% of female rates up to age 72, 100% for ages above 76.
 - Projection scale MP-2020 will be used to project future improvements in life expectancy generationally.
 - The expectation of disabled mortality was changed to PubG.H-2010 Disabled Table for disabled retirees with the following adjustments:
 - For males, 134% of male rates at all ages.
 - For females, 121% of female rates at all ages.
 - Projection scale MP-2021 will be used to project future improvements in life expectancy generationally.
 - The expectation of contingent annuitant mortality was based on the PubS.H-2010(B) Contingent Annuitant Table with the following adjustments:
 - For males, 97% of male rates at all ages.
 - For females, 110% of female rates at all ages.
 - Projection scale MP-2021 will be used to project future improvements in life expectancy generationally.
 - The price inflation assumption was reduced from 2.75% to 2.40%.
 - The wage inflation assumption was reduced from 3.00% to 2.65%
 - The investment rate of return assumption was changed from 7.75% to 7.55%.
 - The assumed load for administrative expenses was increased from 0.25% to 0.28% of payroll.
 - Withdrawal rates, pre-retirement mortality rates, disability rates and service retirement rates were also adjusted to reflect actual experience more closely.
 - The percentage of active member disabilities assumed to be in the line of duty was increased from 9% to 12%.
 - The percentage of active member deaths assumed to be in in the line of duty was decrease from 6% to 4%.

- 2019
 - The expectation of retired life mortality was changed to the PubS.H-2010(B) Retiree Table with the following adjustments:
 - For males, 112% of male rates from ages 18 to 75 scaled down to 105% for ages 80 to 119.
 - For females, 85% of the female rates from ages 18 to 65 scaled up to 102% for ages 75 to 119.
 - Projection scale MP-2018 will be used to project future improvements in life expectancy generationally.
 - The expectation of disabled mortality was changed to PubT.H-2010 Disabled Retiree Table for disabled retirees with the following adjustments:
 - For males, 137% of male rates at all ages.
 - For females, 115% of female rates at all ages.
 - Projection scale MP-2018 will be used to project future improvements in life expectancy generationally.
 - The price inflation assumption was reduced from 3.00% to 2.75%.
 - The wage inflation assumption was reduced from 3.25% to 3.00%.
 - Withdrawal rates, pre-retirement mortality rates, and service retirement rates were also adjusted to reflect actual experience more closely.
 - The percentage of active member disabilities assumed to be in the line of duty was increased from 7% to 9%.

HANCOCK COUNTY LIBRARY SYSTEM
Notes to the Pension Schedules
For the Year Ended September 30, 2022

- 2017
 - The expectation of retired life mortality was changed to the RP-2014 Healthy Annuitant Blue Collar Mortality Table projected with Scale BB to 2022. Small adjustments were also made to the Mortality Table for disabled lives.
 - The wage inflation assumption was reduced from 3.75% to 3.25%.
 - Withdrawal rates, pre-retirement mortality rates, disability rates and service retirement rates were also adjusted to reflect actual experience more closely.
 - The percentage of active member disabilities assumed to be in the line of duty was increased from 6% to 7%.

- 2016
 - The assumed rate of interest credited to employee contributions was changed from 3.50% to 2.00%.

- 2015
 - The expectation of retired life mortality was changed to the RP-2014 Healthy Annuitant Blue Collar Table projected to 2016 using Scale BB rather than the RP-2000 Mortality Table, which was used prior to 2015.
 - The expectation of disabled mortality was changed to the RP-2014 Disabled Retiree Table, rather than the RP-2000 Disabled Mortality Table, which was used prior to 2015.
 - Withdrawal rates, pre-retirement mortality rates, disability rates and service retirement rates were also adjusted to reflect actual experience more closely.
 - Assumed rates of salary increase were adjusted to reflect actual and anticipated experience more closely.
 - The price inflation and investment rate of return assumptions were changed from 3.50% to 3.00% and 8.00% to 7.75%, respectively.

Changes in benefit provisions

- Effective July 1, 2016, the interest rate on employee contributions shall be calculated based on the money market rate as published by the Wall Street Journal on December 31 of each preceding year with a minimum rate of one percent and a maximum of five percent.

Methods and assumptions used in calculations of actuarially determined contributions

The actuarially determined contribution rates in the schedule of employer contributions are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported (June 30, 2019 valuation for the June 30, 2021 fiscal year end). The following actuarial methods and assumptions were used to determine the most recent contribution rate reported in that schedule:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, open
Remaining amortization period	27.7 years
Asset valuation method	5-year smoothed market
Price inflation	2.75 percent
Salary increases	3.00 percent to 18.25 percent, including inflation
Investment rate of return	7.75 percent, net of pension plan investment expense, including inflation

OTHER INFORMATION

HANCOCK COUNTY LIBRARY SYSTEM
 Schedule of Subgrant Payments from the Mississippi Library Commission
 For the Year Ended September 30, 2022

Mississippi Library Commission

Subgrant Payments Report

October 1, 2021 - September 30, 2022

Contract Number	Date	Program	Payment
HANCOCK CTY LIBRARY			
Funding Source : Federal			
ARFLL22 - - 14 - 0	6/1/2022	ARPA Lifelong Learning	10,031.45
Total Paid for Program			\$10,031.45
FIT19 - 1909- 14 - 0	9/23/2022	ILL Transport #5	860.49
Total Paid for Program			\$860.49
FLL22 - - 14 - 0	5/31/2022	Lifelong Learning	6,990.00
Total Paid for Program			\$6,990.00
ARFLL22 - - 14 - 1	6/26/2022	ARPA Lifelong Learning	7,367.20
Total Paid for Program			\$7,367.20
Total for Funding Source	\$25,249.14		
Funding Source : State			
SH22 - 360 - 14 - 0	10/27/2021	Health Insurance	9,336.00
SH22 - 360 - 14 - 0	10/27/2021	Health Insurance	9,336.00
SH22 - 360 - 14 - 0	11/30/2021	Health Insurance	9,336.00
SH22 - 360 - 14 - 0	6/27/2022	Health Insurance	10,300.00
SH22 - 360 - 14 - 0	6/27/2022	Health Insurance	10,300.00
SH22 - 360 - 14 - 0	6/27/2022	Health Insurance	9,725.00
SH22 - 360 - 14 - 0	6/27/2022	Health Insurance	9,725.00
SH22 - 360 - 14 - 0	8/3/2022	Health Insurance	9,476.00
SH22 - 360 - 14 - 0	8/3/2022	Health Insurance	11,124.00
SH22 - 360 - 14 - 0	8/4/2022	Health Insurance	9,888.00
SH22 - 360 - 14 - 0	8/4/2022	Health Insurance	8,675.00
SH22 - 360 - 14 - 0	8/4/2022	Health Insurance	16,708.00
Total Paid for Program			\$123,929.00
SH23 - 360 - 14 - 0	8/30/2022	Health Insurance	9,064.00
Total Paid for Program			\$9,064.00
SL22 - 361 - 14 - 0	10/27/2021	Life Insurance	130.32
SL22 - 361 - 14 - 0	10/27/2021	Life Insurance	130.32
SL22 - 361 - 14 - 0	11/30/2021	Life Insurance	130.32
SL22 - 361 - 14 - 0	6/27/2022	Life Insurance	134.10
SL22 - 361 - 14 - 0	6/27/2022	Life Insurance	134.10
SL22 - 361 - 14 - 0	6/27/2022	Life Insurance	134.10
SL22 - 361 - 14 - 0	6/27/2022	Life Insurance	146.88
SL22 - 361 - 14 - 0	8/3/2022	Life Insurance	135.90

HANCOCK COUNTY LIBRARY SYSTEM
 Schedule of Subgrant Payments from the Mississippi Library Commission
 For the Year Ended September 30, 2022

Item # 1.

Mississippi Library Commission

Subgrant Payments Report October 1, 2021 - September 30, 2022

Contract Number	Date	Program	Payment
SL22 - 361 - 14 - 0	8/3/2022	Life Insurance	115.92
SL22 - 361 - 14 - 0	8/4/2022	Life Insurance	166.95
SL22 - 361 - 14 - 0	8/4/2022	Life Insurance	104.22
SL22 - 361 - 14 - 0	8/4/2022	Life Insurance	126.63
Total Paid for Program			\$1,589.76
SL23 - 361 - 14 - 0	8/30/2022	Life Insurance	112.14
Total Paid for Program			\$112.14
SP22 - 362 - 14 - 0	12/10/2021	PIGP Payment-December	12,826.64
SP22 - 362 - 14 - 0	3/11/2022	PIGP Payment-March	12,826.64
SP22 - 362 - 14 - 0	6/10/2022	PIGP Payment-June	12,826.63
Total Paid for Program			\$38,479.91
SP23 - 362 - 14 - 0	9/28/2022	PIGP Payment-September 2022	12,541.67
Total Paid for Program			\$12,541.67
Total for Funding Source	\$185,716.48		

HANCOCK COUNTY LIBRARY SYSTEM
Schedule of Subgrant Payments from the Mississippi Library Commission
For the Year Ended September 30, 2022

Item # 1.

Mississippi Library Commission

Subgrant Payments Report

October 1, 2021 - September 30, 2022

Contract Number	Date	Program	Payment
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Total Subgrant Payments \$210,965.62

Notes: Reporting/Audits - Each subgrant listed in this report is the result of an agreement entered into by the Mississippi Library Commission and the Subgrantee. Agreements call for the Subgrantee to itemize, by subgrant number, all funds received from the Mississippi Library Commission. Subgrantee and audit staff should be made aware of this requirement. Detailed information is available in the agreement.

The information given in this report is representative of the payments to, or in support of, a subgrant made to the library/library system listed in the heading of this report.

A negative dollar amount indicates funds received by the Subgrantee and returned to the Mississippi Library Commission because funds were not expensed by the Subgrantee as required. The original subgrant funds may have been received by the Subgrantee in a prior year.

Federal funds are provided through a grant to the Mississippi Library Commission from the Institute of Museum and Library Services (ALN/T:45.310), under the Library Services and Technology Act (LSTA).

State funds are provided through the Mississippi State Legislature in the annual appropriation to the Mississippi Library Commission.



Jennifer Peacock
Deputy Director, Administrative Services

SPECIAL REPORTS

WRIGHT, WARD, HATTEN & GUEL

PROFESSIONAL LIMITED LIABILITY COMPANY

(SUCCESSORS TO A. L. EVANS & COMPANY ESTABLISHED 1929)

Certified Public Accountants

HANCOCK BANK BUILDING

2510 - 14TH STREET

P.O. BOX 129

GULFPORT, MISSISSIPPI 39502

Item # 1.

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INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Trustees and Management of the
Hancock County Library System, Mississippi

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities of the Hancock County Library System, Mississippi (the “Library”) as and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Library’s basic financial statements and have issued our report thereon dated September 15, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the System’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the System’s internal control. Accordingly, we do not express an opinion on the effectiveness of the System’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

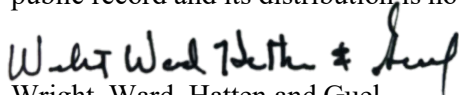
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Hancock County Library System's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited.



Wright, Ward, Hatten and Guel

September 15, 2023

WRIGHT, WARD, HATTEN & GUEL

PROFESSIONAL LIMITED LIABILITY COMPANY

(SUCCESSORS TO A. L. EVANS & COMPANY ESTABLISHED 1929)

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LIMITED INTERNAL CONTROL AND COMPLIANCE REVIEW MANAGEMENT REPORT

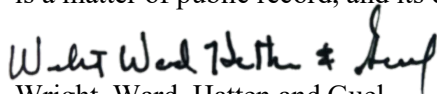
Board of Trustees and Management of the
Hancock County Library System

In planning and performing our audit of the financial statements of the Hancock County Library System, Mississippi for the year ended September 30, 2022, we considered the Library's internal control to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on internal control.

In addition, for areas not considered material to the Hancock County Library System, Mississippi's financial reporting, we have performed some additional limited internal control and state legal compliance review procedures as identified in the state legal compliance audit program issued by the Office of the State Auditor. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Library's compliance with these requirements. Accordingly, we do not express such an opinion. This report does not affect our report dated September 15, 2023, on the financial statements of the Hancock County Library System, Mississippi.

Although no findings came to our attention as a result of these review procedures and compliance tests, these procedures and tests cannot and do not provide absolute assurance that all state legal requirements have been complied with. Also, our consideration of the internal control would not necessarily disclose all matters within the internal control that might be weaknesses. In accordance with Section 7-7-211, Miss. Code Ann. (1972), the Office of the State Auditor, when deemed necessary, may conduct additional procedures and tests of transactions for this or other fiscal years to ensure compliance with legal requirements.

This report is intended solely for the information and use of management, the Library Council, and others within the entity and is not intended to be and should not be used by anyone other than these parties. However, this report is a matter of public record, and its distribution is not limited.


Wright, Ward, Hatten and Guel
September 15, 2023

HANCOCK COUNTY LIBRARY SYSTEM
Schedule of Finding and Responses
For the Year Ended September 30, 2022

SECTION 1 – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

- | | | |
|----|---|------------|
| 1. | Type of auditor’s report issued: | Unmodified |
| 2. | a. Material weakness identified? | No |
| | b. Significant deficiency identified? | No |
| 3. | Noncompliance material to the financial statements noted? | No |

SECTION 2 – FINANCIAL STATEMENT FINDINGS

There were no financial statement findings noted during the fiscal year ended September 30, 2022.

	<u>Annual Budget</u>
Ordinary Income/Expense	
Income	
4310 · Content Credit Rebate	
3000 · Local Support	
3010 · Hancock County Appropriation	1,204,000.00
3015 · Hancock County Gaming	120,000.00
3020 · Bay St. Louis Taxes	162,880.00
3030 · Waveland Taxes	130,000.00
3040 · Diamondhead Taxes	30,000.00
Total 3000 · Local Support	<u>1,646,880.00</u>
3100 · Fines and Fees Income	12,000.00
3150 · Miscellaneous Income	10,000.00
3200 · Donations.	
3205 · Donations - Other	0.00
3210 · Donations Lib. Foundation	321,397.82
Total 3200 · Donations.	<u>321,397.82</u>
4000 · Grants	
4160 · Other Grants	0.00
4100 · Personnel Incentive Grant (PIG)	50,070.60
4130 · Materials Enhancement Grant	0.00
4150 · Health/Life Supplement	120,180.00
4000 · Grants - Other	10,000.00
Total 4000 · Grants	<u>180,250.60</u>
Total Income	<u>2,170,528.42</u>
Gross Profit	<u>2,170,528.42</u>
Expense	
5000 · Salaries & Wages	
5000 · Salaries & Wages	1,096,581.20
5200 · Payroll Taxes	
5210 · FICA	67,988.03
5220 · Medicare	15,900.43
5230 · Unemployment	4,546.08
Total 5200 · Payroll Taxes	<u>88,434.54</u>
5300 · FSA Fees	2,000.00
5600 · PERS Employer	183,433.69
5700 · Health/Life Insurance	149,453.32
5800 · Worker's Comp	7,200.00
6000 · Collection	
6010 · E-Audiobooks	26,300.00
6020 · E-Books	38,300.00
6025 · E-Gaming	5,000.00
6030 · E-Video	6,000.00
6035 · Digital Subscriptions	34,608.82
6040 · Adult Books Regular	26,600.00
6042 · Adult Books Reference	1,850.00
6045 · Adult Standing Order	11,150.00

Hancock Co. Library System
Budget Proposal
 September 30, 2025

Item # 1.

	<u>Annual Budget</u>
6050 · Juvenile Books	21,920.00
6055 · Young Adult Books	5,750.00
6060 · Print Subscriptions	7,050.00
6075 · DVDs	12,955.00
6080 · CDs	1,400.00
6090 · Things	10,000.00
Total 6000 · Collection	208,883.82
6100 · Programming	
6110 · Program Services	15,000.00
6120 · Program Fees	3,500.00
6140 · Program Supplies	76,029.00
6100 · Programming - Other	16,660.00
Total 6100 · Programming	111,189.00
7100 · Bank Charges.	100.00
7110 · Advertisements	30,000.00
7260 · Merchant Fees	3,000.00
7400 · Contractual Services	
7401 · Copy & Fax Contracts	18,000.00
7403 · Janitorial Services	45,750.00
7405 · Misc. Contracts	500.00
7400 · Contractual Services - Other	0.00
Total 7400 · Contractual Services	64,250.00
7410 · Professional Services.	
7411 · Accounting Services	30,000.00
7413 · Audit Services	12,000.00
7415 · Legal Services	14,000.00
7419 · Other Professional Services	1,200.00
Total 7410 · Professional Services.	57,200.00
7450 · Insurance	65,100.00
7500 · Vehicle Costs	
7501 · Fuel	4,500.00
7503 · Insurance	6,500.00
7505 · Repairs & Maintenance	3,500.00
Total 7500 · Vehicle Costs	14,500.00
7650 · Dues & Membership	2,700.00
7660 · Postage & Delivery	2,750.00
7670 · Travel & Training.	25,000.00
7680 · Utilities	
7681 · Telephone & Internet	16,800.00
7682 · Alarm Monitoring	15,000.00
7684 · Water, Sewer, Garbage	9,600.00
7686 · Electricity	74,000.00
Total 7680 · Utilities	115,400.00
7700 · Repairs & Maintenance	
7709 · Equipment	5,000.00
7701 · Buildings & Grounds	38,500.00

Hancock Co. Library System
Budget Proposal
 September 30, 2025

Item # 1.

	<u>Annual Budget</u>
7705 · A/C Maintenance	24,000.00
7708 · Pest Control	2,600.00
7700 · Repairs & Maintenance - Other	0.00
Total 7700 · Repairs & Maintenance	<u>70,100.00</u>
7720 · Supplies	
7721 · Office Supplies.	10,500.00
7723 · Janitorial Supplies.	7,900.00
7726 · Technical Service Supplies.	7,000.00
7728 · Copier & Printer Supplies	15,000.00
7729 · Maker's Supplies	0.00
7720 · Supplies - Other	5,000.00
Total 7720 · Supplies	<u>45,400.00</u>
7850 · IT Department	
7851 · Computer Hardware	8,000.00
7852 · Software	1,000.00
7853 · Subscriptions (Internal)	2,000.00
7854 · Consumables	6,000.00
7856 · Equipment (Small<\$500)	9,000.00
7857 · General IT Supplies	3,000.00
7858 · Licensing (Digital Licenses)	11,000.00
7859 · Databases (Digital Platforms)	8,587.19
7860 · Equipment (Large>\$500)	30,000.00
Total 7850 · IT Department	<u>78,587.19</u>
7950 · Miscellaneous.	0.00
Total Expense	<u>2,421,262.76</u>
Net Ordinary Income	<u>-250,734.34</u>
Other Income/Expense	
Other Income	
9999 · Reimbursement (Correction)	0.00
8100 · Interest Income.	12,000.00
8110 · Endowment CD Interest	1,000.00
Total Other Income	<u>13,000.00</u>
Other Expense	
Use of Prior Year Surplus	
9010 · Fixture & Improvements	0.00
9035 · Furniture	
Total Use of Prior Year Surplus	<u>0.00</u>
Total Other Expense	<u>0.00</u>
Net Other Income	<u>13,000.00</u>
Net Income	<u><u>-237,734.34</u></u>

Proportionate Share of Budget Increase:	
Hancock County (79%)	(187,462.11)
Bay St. Louis (11%)	(25,360.32)
Waveland (9%)	(20,240.93)
Diamondhead (2%)	(4,670.98)

Hancock Co. Library System
Budget Proposal
 October 2023 through September 2024

Item # 1.

	<u>Annual Budget</u>
Ordinary Income/Expense	
Income	
3000 · Local Support	
3010 · Hancock County Appropriation	1,204,000.00
3015 · Hancock County Gaming	120,000.00
3020 · Bay St. Louis Taxes	162,880.00
3030 · Waveland Taxes	130,000.00
3040 · Diamondhead Taxes	30,000.00
Total 3000 · Local Support	<u>1,646,880.00</u>
3100 · Fines and Fees Income	12,000.00
3150 · Miscellaneous Income	10,000.00
3200 · Donations.	
3205 · Donations - Other	0.00
3210 · Donations Lib. Foundation	303,708.82
Total 3200 · Donations.	<u>303,708.82</u>
4000 · Grants	
4160 · Other Grants	0.00
4100 · Personnel Incentive Grant (PIG)	50,070.60
4130 · Materials Enhancement Grant	0.00
4150 · Health/Life Supplement	120,180.00
4000 · Grants - Other	10,000.00
Total 4000 · Grants	<u>180,250.60</u>
Total Income	<u>2,152,839.42</u>
Gross Profit	<u>2,152,839.42</u>
Expense	
5000 · Salaries & Wages	922,830.60
5200 · Payroll Taxes	
5210 · FICA	57,215.50
5220 · Medicare	13,381.04
5230 · Unemployment	9,102.31
Total 5200 · Payroll Taxes	<u>79,698.85</u>
5300 · FSA Fees	2,000.00
5600 · PERS Employer	166,109.50
5700 · Health/Life Insurance	149,453.32
5800 · Worker's Comp	7,200.00
6000 · Collection	
6010 · E-Audiobooks	21,300.00
6020 · E-Books	36,500.00
6025 · E-Gaming	5,000.00
6030 · E-Video	6,000.00
6035 · Digital Subscriptions	36,108.82
6040 · Adult Books Regular	21,600.00
6042 · Adult Books Reference	1,850.00
6045 · Adult Standing Order	11,150.00

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Item # 1.

	<u>Annual Budget</u>
6050 · Juvenile Books	16,920.00
6055 · Young Adult Books	5,750.00
6060 · Print Subscriptions	7,050.00
6075 · DVDs	12,955.00
6080 · CDs	1,400.00
6090 · Things	10,000.00
Total 6000 · Collection	193,583.82
6100 · Programming	
6110 · Program Services	15,000.00
6120 · Program Fees	3,500.00
6140 · Program Supplies	70,300.00
6100 · Programming - Other	16,660.00
Total 6100 · Programming	105,460.00
7100 · Bank Charges.	100.00
7110 · Advertisements	30,400.00
7260 · Merchant Fees	3,000.00
7400 · Contractual Services	
7401 · Copy & Fax Contracts	18,000.00
7403 · Janitorial Services	45,750.00
7405 · Misc. Contracts	500.00
7400 · Contractual Services - Other	0.00
Total 7400 · Contractual Services	64,250.00
7410 · Professional Services.	
7411 · Accounting Services	30,000.00
7413 · Audit Services	18,000.00
7415 · Legal Services	14,000.00
7419 · Other Professional Services	1,200.00
Total 7410 · Professional Services.	63,200.00
7450 · Insurance	65,100.00
7500 · Vehicle Costs	
7501 · Fuel	4,500.00
7503 · Insurance	6,500.00
7505 · Repairs & Maintenance	3,500.00
Total 7500 · Vehicle Costs	14,500.00
7650 · Dues & Membership	2,700.00
7660 · Postage & Delivery	2,750.00
7670 · Travel & Training.	23,000.00
7680 · Utilities	
7681 · Telephone & Internet	16,800.00
7682 · Alarm Monitoring	15,000.00
7684 · Water, Sewer, Garbage	9,600.00
7686 · Electricity	74,000.00
Total 7680 · Utilities	115,400.00
7700 · Repairs & Maintenance	

Hancock Co. Library System
Budget Proposal
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	<u>Annual Budget</u>
7709 · Equipment	5,000.00
7701 · Buildings & Grounds	41,840.00
7705 · A/C Maintenance	19,000.00
7708 · Pest Control	2,600.00
7700 · Repairs & Maintenance - Other	0.00
Total 7700 · Repairs & Maintenance	<u>68,440.00</u>
7720 · Supplies	
7721 · Office Supplies.	10,500.00
7723 · Janitorial Supplies.	7,900.00
7726 · Technical Service Supplies.	7,000.00
7728 · Copier & Printer Supplies	10,000.00
7729 · Maker's Supplies	0.00
Total 7720 · Supplies	<u>35,400.00</u>
7850 · IT Department	
7851 · Computer Hardware	3,000.00
7852 · Software	1,000.00
7853 · Subscriptions (Internal)	2,000.00
7854 · Consumables	3,000.00
7856 · Equipment (Small<\$500)	4,000.00
7857 · General IT Supplies	3,000.00
7858 · Licensing (Digital Licenses)	6,000.00
7859 · Databases (Digital Platforms)	8,000.00
7860 · Equipment (Large>\$500)	30,000.00
Total 7850 · IT Department	<u>60,000.00</u>
7950 · Miscellaneous.	0.00
Total Expense	<u>2,174,576.09</u>
Net Ordinary Income	<u>-21,736.67</u>
Other Income/Expense	
Other Income	
9999 · Reimbursement (Correction)	0.00
8100 · Interest Income.	4,500.00
8110 · Endowment CD Interest	1,000.00
Total Other Income	<u>5,500.00</u>
Other Expense	
Use of Prior Year Surplus	
9010 · Fixture & Improvements	0.00
Total Use of Prior Year Surplus	<u>0.00</u>
Total Other Expense	<u>0.00</u>
Net Other Income	<u>5,500.00</u>
Net Income	<u><u>-16,236.67</u></u>

Item # 2.

001-GENERAL FUND
 REVENUES

	2023-2024				2024-2025		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
TAXES							
001-000-200-000 REAL TAXES/AD VAL CURREN	3,182,457	3,280,724	3,505,137	3,397,665	0	3,759,897	
001-000-201-000 AUTO TAXES/AD VAL - CURR	371,180	375,781	399,690	313,294	0	413,999	
001-000-202-000 PERSONAL - CURRENT	140,853	149,792	188,432	152,502	0	185,227	
001-000-202-003 MOBILE HOMES - CURRENT	497	462	783	746	0	1,100	
001-000-203-000 REAL TAXES/AD VAL - PRIO	4,189	2,596	4,200	458	0	4,200	
001-000-204-000 AUTO TAXES/AD VAL - PRIO	14,898	8,274	15,000	10,397	0	15,000	
001-000-205-000 PERSONAL - PRIOR	2,035	1,761	2,610	2,102	0	2,610	
001-000-205-003 MOBILE HOMES - PRIOR	6	41	140	159	0	140	
001-000-206-000 IN LEIU TAXES - BAY PINE	13,048	22,266	22,048	22,266	0	22,048	
001-000-206-001 IN LEIU TAXES-COAST ELEC	0	0	0	0	0	50,000	
001-000-207-000 LIBRARY AD VALOREM	165,126	0	0	0	0	0	
001-000-207-001 LINE/REAL PROP TAX - UTI	118,632	108,789	133,078	132,852	0	144,155	
001-000-207-220 DEBT SERVICE AD VAL 2020	349,090	0	0	0	0	0	
001-000-207-270 ROAD & BRIDGE AD VAL 201	199,898	0	0	0	0	0	
001-000-209-000 ADDITIONAL PRIVILEGE TAX	3,774	4,989	3,774	3,704	0	3,774	
001-000-210-000 PENALTIES & INTEREST ON	18,376	17,936	34,824	8,571	0	18,000	
TOTAL TAXES	4,584,059	3,973,412	4,309,716	4,044,716	0	4,620,150	
OTHER TAXES							
001-000-211-000 MOTOR VEHICLES OVERLOAD	42	46	50	0	0	50	
001-000-212-000 RAIL CAR TAX	3,138	3,187	5,187	4,965	0	5,187	
001-000-213-000 VEHICLE FUEL TAX AKA MUN	9,424	9,431	9,424	4,640	0	9,424	
001-000-219-001 GAMING FEES - HOLLYWOOD	2,636,617	2,332,830	2,244,320	1,703,728	0	2,244,320	
001-000-219-002 GAMING GROSS REVENUE TAX	152,401	123,581	132,000	105,867	0	128,000	
001-000-219-003 GAMING DEVICES	87,667	83,600	83,500	81,400	0	81,400	
TOTAL OTHER TAXES	2,889,288	2,552,675	2,474,481	1,900,601	0	2,468,381	
LICENSES & PERMITS							
001-000-220-000 LICENSES - PRIVILEGE	38,017	26,056	32,000	15,771	0	32,000	
001-000-220-001 ALCOHOL BEVERAGE LICENSE	76,050	75,825	72,300	65,475	0	75,800	
001-000-220-002 LICENSES - CONTRACTOR	80,122	53,670	60,000	25,670	0	55,700	
001-000-221-000 FRANCHISE - COAST ELECTR	153,976	167,136	161,000	172,704	0	175,000	
001-000-221-001 FRANCHISE - MEDIACOM	45,139	38,377	41,000	26,777	0	35,000	
001-000-221-002 FRANCHISE - MS POWER	297,403	305,801	298,000	232,415	0	310,000	
001-000-221-003 FRANCHISE - BELLSOUTH	21,041	16,984	19,000	11,408	0	15,000	
001-000-222-001 PERMIT - BUILDING	472,484	530,141	459,000	431,471	0	459,000	
001-000-224-000 PERMIT - TREE	4,196	4,860	4,000	5,520	0	5,000	
001-000-225-000 PERMIT - PLUMBING	26,334	23,712	23,371	21,298	0	25,000	
001-000-226-000 PERMIT - ELECTRICAL	68,770	37,948	38,653	35,156	0	44,000	
001-000-227-000 PERMIT - MECHANICAL	21,371	15,995	16,195	12,818	0	16,000	
001-000-228-000 VRBO COMPLIANCE FEE	0	0	0	0	0	0	
001-000-229-000 GOLF CART PERMITS	58,250	57,551	66,400	61,450	0	60,000	
TOTAL LICENSES & PERMITS	1,363,154	1,354,056	1,290,919	1,117,934	0	1,307,500	

Item # 2.

001-GENERAL FUND
 REVENUES

	2023-2024			2024-2025			
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>INTERGOVERNMENT REVENUES</u>							
001-000-251-000 HOMESTEAD REIMBURSEMENT	62,107	74,261	81,000	39,358	0	81,000	
001-000-252-COV GRANT - COVID-19	0	0	0	0	0	0	
001-000-252-EMA HURRICANE REIMB FR FEMA	1,284	8,189	0	0	0	0	
001-000-253-000 MUNICIPAL REVOLVING FUND	4,610	4,640	5,640	5,586	0	5,640	
001-000-257-201 POLICE GRANT-TRAINING RE	23,100	4,000	20,000	0	0	4,000	
001-000-257-202 GRANT-TRAFFIC SERVICES	21,901	31,929	20,000	8,791	0	20,000	
001-000-257-203 GRANT-WIRELESS COMMUNICA	3,755	17,573	12,000	0	0	10,000	
001-000-257-206 GRANT-HIDTA REIMBURSEMEN	19,622	32,704	20,000	5,203	0	20,000	
001-000-257-260 POLICE STATE GRANT REVEN	0	22,000	0	0	0	0	
001-000-257-261 STATE GRANT REVENUE-FIRE	0	15,000	0	0	0	0	
001-000-260-000 SALES TAX REVENUE	2,290,957	2,400,361	2,201,315	1,875,702	0	2,201,315	
001-000-262-000 COUNTY ROAD & BRIDGE	193,149	0	0	0	0	0	
001-000-263-001 FIRE CODE FUNDS-TRAINING	1,551	0	0	0	0	0	
001-000-267-200 GRANT-ALCOHOL	1,600	5,239	4,310	2,241	0	3,000	
TOTAL INTERGOVERNMENT REVENUES	2,623,636	2,615,896	2,364,265	1,936,881	0	2,344,955	
<u>CHARGES FOR GOVT SERVICES</u>							
001-000-280-000 PLANNING & ZONING REQUES	22,360	14,535	13,613	11,074	0	13,613	
001-000-281-000 PUBLIC RECORD REQUESTS	0	1,068	100	67	0	100	
001-000-285-000 POLICE REPORT FEES	13,325	12,552	12,292	9,406	0	12,494	
001-000-290-000 CULVERT INSPECTIONS	0	4,250	5,000	3,300	0	5,000	
001-000-319-000 RENT-COMMUNITY HALL	66,780	66,490	95,000	76,000	0	95,000	
001-000-319-004 RENT-OLD TOWN COMMUNITY	31,683	31,810	9,900	9,900	0	22,000	
001-000-319-005 RENT-DEPOT GROUNDS	0	600	3,000	2,200	0	3,000	
TOTAL CHARGES FOR GOVT SERVICES	134,148	131,305	138,905	111,947	0	151,207	
<u>FINES & FORFEITURES</u>							
001-000-330-000 COURT COSTS	7,003	5,870	6,600	4,237	0	5,000	
001-000-330-001 COURT - TF TECHNOLOGY FE	28,589	31,414	18,840	16,675	0	19,700	
001-000-330-002 COURT - FINES	85,883	76,938	51,567	44,186	0	52,307	
TOTAL FINES & FORFEITURES	121,475	114,223	77,007	65,099	0	77,007	
<u>MISCELLANEOUS REVENUE</u>							
001-000-340-000 INTEREST INCOME	15,095	4,320	64,000	28,883	0	83,200	
001-000-341-001 RENT-DEPOT BUILDING	1,354	2,100	1,800	1,500	0	1,800	
001-000-341-004 RENT-OLD CITY HALL-2ND F	3,750	9,750	9,000	7,500	0	9,000	
001-000-341-005 RENT-OTHER	200	100	100	100	0	100	
001-000-341-006 EMS AGREEMENT	0	0	0	3,000	0	0	
001-000-341-630 ELECTRIC CAPITAL CREDITS	0	6,939	7,000	6,198	0	7,000	
001-000-345-000 CREDIT CARD FEE INCOME	10,930	9,053	0	53	0	0	
001-000-346-001 DONATIONS - GENERAL FUND	3,972	5,829	7,000	6,847	0	7,000	
001-000-349-000 OTHER INCOME	36,409	9,180	10,000	6,248	0	10,000	
001-000-351-000 VENDING MACHINE COMMISSI	0	54	200	0	0	200	
TOTAL MISCELLANEOUS REVENUE	71,710	47,325	99,100	60,328	0	118,300	

Item # 2.

001-GENERAL FUND
 REVENUES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>TRANSFERS & NON-REVENUE</u>							
001-000-380-020 TRANSFER IN FR NTF FUND	0	0	0	8	0	0	_____
001-000-380-350 TRANSFER IN CO RD & BRDG	0	100,000	100,000	100,000	0	100,000	_____
001-000-380-400 UTILITY FUND INDIRECT CO	220,000	220,000	220,000	183,333	0	220,000	_____
001-000-380-450 HARBOR INDIRECT REVENUE	25,000	25,000	25,000	20,833	0	25,000	_____
001-000-380-650 TRANSFER IN FR COMM HALL	0	0	0	0	0	0	_____
001-000-394-000 SALE OF CITY PROPERTY	6,446	57,123	4,500	4,042	0	4,500	_____
001-000-395-000 INSURANCE PROCEEDS	6,474	27,097	35,000	52,128	0	35,000	_____
001-000-399-000 BEGINNING CASH BALANCE-G	<u>0</u>	<u>0</u>	<u>218,000</u>	<u>0</u>	<u>0</u>	<u>280,000</u>	<u>_____</u>
TOTAL TRANSFERS & NON-REVENUE	257,920	429,220	602,500	360,345	0	664,500	_____
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TOTAL REVENUES	12,045,389	11,218,112	11,356,893	9,597,850	0	11,752,000	=====

Item # 2.

001-GENERAL FUND

CITY COUNCIL

DEPARTMENTAL EXPENDITURES

	2023-2024			2024-2025			
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>PERSONNEL SERVICES</u>							
001-100-400-000 PAYROLL	153,975	155,014	157,567	121,208	0	159,028	
001-100-401-000 OVERTIME PAYROLL EXPENSE	0	27	250	72	0	250	
001-100-403-000 PERS	26,955	29,346	29,855	21,341	0	28,854	
001-100-404-000 FICA	10,965	11,828	12,073	8,531	0	12,185	
001-100-405-000 EMPLOYEE INSURANCE	42,798	44,502	35,110	27,623	0	58,110	
001-100-406-000 UNEMPLOYMENT	73	67	35	52	0	35	
001-100-407-000 WORKERS' COMPENSATION	249	249	250	269	0	269	
TOTAL PERSONNEL SERVICES	235,014	241,033	235,140	179,096	0	258,731	
<u>SUPPLIES</u>							
001-100-500-000 OFFICE SUPPLIES	1,295	2,945	1,700	525	0	1,000	
001-100-510-000 CLEANING & JANITORIAL SU	0	0	0	0	0	0	
001-100-535-000 UNIFORM PURCHASES	0	0	0	0	0	0	
001-100-560-000 BUILDING MATERIALS & SUP	0	0	0	0	0	0	
TOTAL SUPPLIES	1,295	2,945	1,700	525	0	1,000	
<u>CONTRACTUAL SERVICES</u>							
001-100-600-001 AUDIT-ENERGY	30,000	0	0	0	0	0	
001-100-600-002 COMPREHENSIVE PLAN	0	70,921	100,000	88,810	0	0	
001-100-600-003 ZONING CODE UPDATE	0	0	100,000	0	0	80,000	
001-100-600-510 IT SERVICES	49,328	31,950	31,200	26,750	0	31,200	
001-100-600-512 ENGINEERING SERVICES	0	0	0	0	0	0	
001-100-600-533 TRAINING	2,128	3,440	4,000	1,725	0	4,000	
001-100-600-540 REDISTRICTING EXPENSE	0	638	33,000	26,092	0	0	
001-100-600-544 LEGAL EXPENSES	72,636	22,487	12,140	19,819	0	25,000	
001-100-600-568 MEDICAL EXPENSES	0	0	100	0	0	100	
001-100-605-INT INTERNET SERVICES	0	1,140	540	0	0	540	
001-100-605-POS POSTAGE	0	0	150	0	0	150	
001-100-605-TEL TELEPHONE SERVICES	0	469	2,132	1,804	0	1,231	
001-100-610-000 TRAVEL EXPENSES	0	537	2,000	688	0	2,000	
001-100-615-000 ADVERTISEMENTS	1,139	814	800	795	0	800	
001-100-620-000 PRINTING & BINDING	0	2,114	500	51	0	500	
001-100-625-000 INSURANCE (BUILDINGS, ET	435	2,873	29,000	28,777	0	31,655	
001-100-630-ELE UTILITIES-ELECTRICITY	0	0	0	0	0	0	
001-100-630-WSG UTILITIES-WATER, SEWER,	0	0	0	0	0	0	
001-100-635-BLD BUILDING PARTS & SUPPLIE	0	688	0	0	0	0	
001-100-635-EQU EQUIP REP & MAINT OUTSID	3,249	1,580	5,000	4,048	0	3,000	
001-100-635-FIR FIRE SUPPRESSION MAINT	0	427	200	0	0	200	
001-100-635-PST PEST CONTROL CONTRACTS	0	480	600	320	0	600	
001-100-635-SOF SOFTWARE MAINT AGREEMENT	0	13,761	7,728	7,014	0	7,000	
001-100-640-000 RENTALS (LAND BLDG MACH	1,752	1,606	1,752	1,431	0	1,752	
001-100-681-000 MEMBERSHIP DUES	0	0	3,100	0	0	3,100	
TOTAL CONTRACTUAL SERVICES	160,666	155,924	333,942	208,124	0	192,828	

Item # 2.

001-GENERAL FUND
CITY COUNCIL
DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>GRANTS/SUBSIDIES/ALLOC</u>							
001-100-701-001 SUPPORT-SENIOR CITIZENS	2,400	2,400	2,400	2,400	0	2,400	_____
001-100-701-002 SUPPORT-TOURISM	24,375	22,500	22,500	18,750	0	25,000	_____
001-100-701-020 SUPPORT-LIBRARY	152,396	0	0	0	0	0	_____
001-100-702-001 DONATION TO HANCOCK CDF	0	1,500	0	0	0	0	=====
TOTAL GRANTS/SUBSIDIES/ALLOC	179,171	26,400	24,900	21,150	0	27,400	=====
<u>CAPITAL OUTLAY</u>							
001-100-900-000 CAPITAL EXPENSE	61,350	38,994	500	0	0	500	=====
TOTAL CAPITAL OUTLAY	61,350	38,994	500	0	0	500	=====
TOTAL CITY COUNCIL	637,496	465,297	596,182	408,895	0	480,459	

Item # 2.

001-GENERAL FUND

COURT

DEPARTMENTAL EXPENDITURES

	2023-2024			2024-2025			
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>PERSONNEL SERVICES</u>							
001-102-400-000 PAYROLL	120,790	126,208	132,144	102,530	0	135,688	
001-102-401-000 OVERTIME PAYROLL EXPENSE	257	2,489	750	193	0	750	
001-102-403-000 PERS	20,957	24,279	24,738	17,902	0	24,593	
001-102-404-000 FICA	8,442	9,837	10,147	7,251	0	10,000	
001-102-405-000 EMPLOYEE INSURANCE	28,882	27,896	21,041	15,659	0	31,041	
001-102-406-000 UNEMPLOYMENT	120	122	140	115	0	140	
001-102-407-000 WORKERS' COMPENSATION	549	549	549	590	0	590	
TOTAL PERSONNEL SERVICES	179,997	191,380	189,509	144,240	0	202,802	
<u>SUPPLIES</u>							
001-102-500-000 OFFICE SUPPLIES	2,057	3,852	1,500	1,313	0	3,000	
001-102-535-000 UNIFORM PURCHASES	0	0	750	415	0	750	
TOTAL SUPPLIES	2,057	3,852	2,250	1,728	0	3,750	
<u>CONTRACTUAL SERVICES</u>							
001-102-600-102 PROF FEES FOR COURT	0	534	1,000	0	0	1,000	
001-102-600-533 TRAINING	700	686	750	325	0	750	
001-102-600-535 LEGAL SERVICES	31,375	30,356	31,000	27,975	0	31,000	
001-102-600-544 PRISONER JAIL FEES	67,780	49,220	63,608	42,020	0	63,608	
001-102-600-568 MEDICAL EXPENSES	0	0	100	0	0	100	
001-102-600-JUD JUDGE SERVICES (OUTSIDE)	0	350	1,000	0	0	1,000	
001-102-605-INT INTERNET SERVICES	0	849	1,540	1,251	0	540	
001-102-605-POS POSTAGE	0	0	500	0	0	500	
001-102-605-TEL TELEPHONE EXPENSES	0	373	1,132	874	0	575	
001-102-610-000 TRAVEL EXPENSES	0	63	500	0	0	500	
001-102-620-000 PRINTING AND BINDING	404	395	500	408	0	500	
001-102-625-000 INSURANCE (BUILDINGS, ET	0	54	167	0	0	167	
001-102-635-000 REPAIRS & MAINT OUTSIDE	470	720	500	528	0	500	
001-102-635-SOF SOFTWARE MAINT AGREEMENT	5,644	3,976	6,500	5,272	0	6,500	
001-102-640-000 RENTALS	903	328	1,100	821	0	1,100	
001-102-670-000 CASH SHORT	61	0	0	10	0	0	
001-102-681-000 MEMBERSHIP DUES	0	150	0	0	0	0	
TOTAL CONTRACTUAL SERVICES	107,336	88,053	109,897	79,484	0	108,340	
<u>CAPITAL OUTLAY</u>							
001-102-900-000 CAPITAL EXPENSE	24,724	14,257	1,000	674	0	1,000	
TOTAL CAPITAL OUTLAY	24,724	14,257	1,000	674	0	1,000	
TOTAL COURT	314,115	297,543	302,656	226,126	0	315,892	

Item # 2.

001-GENERAL FUND

ADMINISTRATION

DEPARTMENTAL EXPENDITURES

	2023-2024				2024-2025		
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
PERSONNEL SERVICES							
001-120-400-000 PAYROLL	356,877	431,583	454,911	348,756	0	465,131	
001-120-401-000 OVERTIME PAYROLL EXPENSE	2,551	893	750	1,089	0	2,000	
001-120-403-000 PERS	62,022	80,926	85,027	60,964	0	83,975	
001-120-404-000 FICA	22,930	34,052	34,877	25,605	0	35,640	
001-120-405-000 EMPLOYEE INSURANCE	37,877	47,040	32,801	24,906	0	52,014	
001-120-406-000 UNEMPLOYMENT	236	234	245	234	0	245	
001-120-407-000 WORKERS' COMPENSATION	1,447	1,447	1,448	1,555	0	1,555	
TOTAL PERSONNEL SERVICES	483,940	596,175	610,059	463,108	0	640,560	
SUPPLIES							
001-120-500-000 OFFICE SUPPLIES	12,065	9,308	10,000	2,072	0	10,000	
001-120-510-000 CLEANING & JANITORIAL SU	0	0	2,000	4,148	0	4,000	
001-120-525-000 GAS & OIL	1,713	1,000	2,000	2,000	0	2,000	
001-120-535-000 UNIFORM PURCHASES	0	0	1,000	0	0	2,000	
001-120-550-000 OTHER OPERATING SUPPLIES	0	428	3,000	160	0	7,000	
001-120-560-000 BUILDING MATERIALS & SUP	0	5,243	8,000	5,696	0	5,000	
001-120-570-000 VEHICLE PARTS & SUPPLIES	0	234	1,000	73	0	1,000	
TOTAL SUPPLIES	13,778	16,213	27,000	14,149	0	31,000	
CONTRACTUAL SERVICES							
001-120-600-500 AUDIT FEES	9,000	43,000	28,000	150	0	28,000	
001-120-600-510 IT SERVICES	16,382	691	1,000	0	0	1,000	
001-120-600-520 MUNICODE CODIFICATION FE	980	0	0	660	0	10,000	
001-120-600-521 PAYLOCITY SERVICE FEES	22,293	22,420	24,000	20,335	0	24,000	
001-120-600-530 WEBSITE	0	6,203	0	0	0	5,000	
001-120-600-533 TRAINING	6,553	7,072	5,000	2,784	0	10,000	
001-120-600-542 CHANCERY CLERK FEES	15,196	22,979	27,000	14,826	0	27,000	
001-120-600-544 LEGAL SERVICES	115,079	38,971	15,000	12,094	0	30,000	
001-120-600-545 LEGAL SERVICES-RETAINER	0	93,753	126,000	115,087	0	126,000	
001-120-600-568 MEDICAL EXPENSES	0	0	150	0	0	150	
001-120-600-578 OTHER SERVICES	0	0	10,000	3,500	0	3,500	
001-120-605-INT INTERNET SERVICES	0	22,134	4,540	3,826	0	540	
001-120-605-POS POSTAGE	8,000	10,084	4,000	4,000	0	10,000	
001-120-605-TEL TELEPHONE SERVICES	39,162	14,391	5,179	4,622	0	2,073	
001-120-610-000 TRAVEL EXPENSES	0	2,548	5,000	4,511	0	5,000	
001-120-615-000 ADVERTISEMENTS	4,399	4,292	6,000	427	0	6,000	
001-120-620-000 PRINTING AND BINDING	0	301	2,600	330	0	500	
001-120-625-000 GENERAL INSURANCE	362,740	696,841	165,000	172,584	0	181,950	
001-120-630-ELE ELECTRICITY	0	59,071	58,000	41,310	0	65,000	
001-120-630-GAR GARBAGE & WASTE DISPOSAL	0	200	0	0	0	0	
001-120-630-WSG UTILITY SERV WATER SEWER	0	69	1,200	386	0	1,200	
001-120-635-BLD BUILDING REPAIRS OUTSIDE	0	5,225	40,000	24,162	0	23,000	
001-120-635-E&G ELEV & GEN SERV AGRE & R	0	25,565	15,000	2,110	0	5,000	
001-120-635-EQU EQUIP RPR & MAINT OUTSID	386	5,429	5,000	4,473	0	5,000	
001-120-635-FIR FIRE SUPPRESSION MAINT	0	1,321	1,000	350	0	500	
001-120-635-PST PEST CONTROL CONTRACTS	0	490	3,600	490	0	3,600	
001-120-635-SOF SOFTWARE MAINT AGREEMENT	0	27,036	27,000	27,130	0	28,000	

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001-GENERAL FUND
ADMINISTRATION
DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
001-120-635-VEH REPAIRS OUTSIDE-VEHICLES	103	990	1,000	260	0	1,000	_____
001-120-640-000 RENTALS	1,919	2,663	1,932	1,648	0	1,821	_____
001-120-650-000 EXHIBITIONS & PROMOTIONS	0	0	500	175	0	0	_____
001-120-681-000 FINANCE CHARGES & BANK C	0	1,558	250	0	0	250	_____
001-120-682-000 MEMBERSHIP DUES	13,215	10,292	7,000	1,513	0	7,000	_____
001-120-691-000 CREDIT CARD FEES	<u>6,966</u>	<u>5,727</u>	<u>2,000</u>	<u>1,554</u>	<u>0</u>	<u>2,000</u>	<u>_____</u>
TOTAL CONTRACTUAL SERVICES	622,375	1,131,318	591,951	465,298	0	614,084	_____
<u>CAPITAL OUTLAY</u>							
001-120-900-000 CAPITAL EXPENSE	<u>0</u>	<u>17,461</u>	<u>10,889</u>	<u>1,295</u>	<u>0</u>	<u>10,000</u>	<u>_____</u>
TOTAL CAPITAL OUTLAY	0	17,461	10,889	1,295	0	10,000	_____
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TOTAL ADMINISTRATION	1,120,092	1,761,167	1,239,899	943,850	0	1,295,644	_____

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001-GENERAL FUND

ELECTIONS

DEPARTMENTAL EXPENDITURES

	2023-2024			2024-2025			
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>PERSONNEL SERVICES</u>							
001-130-401-000 OVERTIME PAYROLL EXPENSE	0	0	0	0	0	3,000	
001-130-403-000 PERS	0	0	0	0	0	500	
001-130-404-000 FICA	0	0	0	0	0	300	
TOTAL PERSONNEL SERVICES	0	0	0	0	0	3,800	
<u>SUPPLIES</u>							
001-130-500-000 OFFICE SUPPLIES	0	0	0	0	0	2,000	
TOTAL SUPPLIES	0	0	0	0	0	2,000	
<u>CONTRACTUAL SERVICES</u>							
001-130-600-502 ELECTION SERVICE FEES	0	0	0	0	0	15,000	
001-130-600-533 TRAINING CLASSES	0	0	0	0	0	1,200	
001-130-600-COM ELECTION COMMISSIONER PA	0	0	0	0	0	4,000	
001-130-600-POL POLL WORKER EXPENSE	0	0	0	0	0	8,000	
001-130-605-POS POSTAGE	0	0	0	0	0	100	
001-130-610-000 TRAVEL EXPENSES	0	0	0	0	0	400	
001-130-615-000 ADVERTISEMENTS	0	0	0	0	0	2,500	
001-130-620-000 PRINTING AND BINDING	0	0	0	0	0	3,000	
TOTAL CONTRACTUAL SERVICES	0	0	0	0	0	34,200	
TOTAL ELECTIONS	0	0	0	0	0	40,000	

Item # 2.

001-GENERAL FUND

PERMITTING DEPARTMENT

DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
PERSONNEL SERVICES							
001-150-400-000 PAYROLL	239,870	246,165	279,635	159,956	0	250,920	_____
001-150-401-000 OVERTIME PAYROLL EXPENSE	133	6,665	1,500	1,252	0	3,000	_____
001-150-403-000 PERS	41,487	47,275	53,084	25,821	0	45,499	_____
001-150-404-000 FICA	17,639	19,913	21,775	11,954	0	19,310	_____
001-150-405-000 EMPLOYEE INSURANCE	35,351	37,930	20,557	14,524	0	37,135	_____
001-150-406-000 UNEMPLOYMENT	231	199	210	153	0	175	_____
001-150-407-000 WORKERS' COMPENSATION	<u>8,475</u>	<u>8,475</u>	<u>9,475</u>	<u>9,103</u>	<u>0</u>	<u>9,103</u>	<u>_____</u>
TOTAL PERSONNEL SERVICES	343,185	366,622	386,236	222,762	0	365,142	_____
SUPPLIES							
001-150-500-000 OFFICE SUPPLIES	3,858	3,625	3,000	1,443	0	3,000	_____
001-150-525-000 GAS & OIL	5,565	5,000	5,000	3,000	0	5,000	_____
001-150-535-000 UNIFORM PURCHASES	688	757	800	198	0	800	_____
001-150-570-000 VEHICLE PARTS & SUPPLIES	<u>0</u>	<u>1,185</u>	<u>2,000</u>	<u>1,726</u>	<u>0</u>	<u>400</u>	<u>_____</u>
TOTAL SUPPLIES	10,110	10,567	10,800	6,366	0	9,200	_____
CONTRACTUAL SERVICES							
001-150-600-101 PLAN REVIEW CONSULTANT	0	0	0	0	0	0	_____
001-150-600-150 TREE INSPECTIONS SERVICE	0	0	5,000	3,488	0	5,000	_____
001-150-600-512 ENGINEERING SERVICES	4,218	5,416	10,000	0	0	6,000	_____
001-150-600-533 TRAINING	3,007	1,947	7,000	4,833	0	5,000	_____
001-150-600-568 MEDICAL EXPENSES	25	0	50	25	0	50	_____
001-150-605-INT INTERNET SERVICES	824	1,924	2,540	2,019	0	540	_____
001-150-605-POS POSTAGE	1,000	1,000	1,500	0	0	1,500	_____
001-150-605-TEL TELEPHONE SERVICES	0	735	2,132	1,759	0	600	_____
001-150-610-000 TRAVEL EXPENSES	0	0	2,000	1,268	0	2,000	_____
001-150-615-000 LEGAL ADVERTISEMENTS	1,284	26	500	0	0	500	_____
001-150-620-000 PRINTING & BINDING	0	146	1,500	865	0	500	_____
001-150-625-000 BUILDING INSURANCE/BONDS	0	34	2,500	2,178	0	2,200	_____
001-150-635-000 REPAIR & MAINTENANCE OUT	530	720	512	528	0	512	_____
001-150-635-GAR GARBAGE & WASTE DISPOSAL	0	0	0	0	0	0	_____
001-150-635-SOF SOFTWARE MAINT AGREEMENT	5,503	3,430	33,600	839	0	5,000	_____
001-150-635-VEH REPAIRS & MAINT - VEHICL	298	320	750	0	0	750	_____
001-150-640-000 RENTALS	985	985	1,000	821	0	1,000	_____
001-150-681-000 MEMBERSHIP DUES	<u>295</u>	<u>325</u>	<u>800</u>	<u>894</u>	<u>0</u>	<u>800</u>	<u>_____</u>
TOTAL CONTRACTUAL SERVICES	17,969	17,009	71,384	19,519	0	31,952	_____
CAPITAL OUTLAY							
001-150-900-000 CAPITAL EXPENSE	<u>2,980</u>	<u>1,625</u>	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>_____</u>
TOTAL CAPITAL OUTLAY	2,980	1,625	1,000	0	0	1,000	_____
TOTAL PERMITTING DEPARTMENT	374,244	395,823	469,420	248,646	0	407,294	_____

Item # 2.

001-GENERAL FUND
 BUILDING & GROUNDS
 DEPARTMENTAL EXPENDITURES

	2023-2024			2024-2025			
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>PERSONNEL SERVICES</u>							
001-192-400-000 PAYROLL	0	0	53,560	40,808	0	59,280	
001-192-401-000 OVERTIME PAYROLL	0	0	4,000	2,242	0	500	
001-192-403-000 PERS	0	0	10,082	7,501	0	10,775	
001-192-404-000 FICA	0	0	4,135	2,993	0	4,573	
001-192-405-000 EMPLOYEE INSURANCE	0	0	10,757	6,393	0	14,557	
001-192-406-000 UNEMPLOYMENT	0	0	70	54	0	53	
001-192-407-000 WORKERS' COMPENSATION	0	0	6,500	6,445	0	6,445	
TOTAL PERSONNEL SERVICES	0	0	89,104	66,436	0	96,183	
<u>SUPPLIES</u>							
001-192-500-000 OFFICE SUPPLIES	0	0	500	0	0	500	
001-192-510-000 CLEANING & JANITORIAL SU	0	1,761	6,000	6,893	0	6,000	
001-192-525-000 GAS & OIL	0	0	2,000	2,000	0	2,000	
001-192-547-000 SMALL EQUIPMENT AND PART	0	278	0	0	0	0	
001-192-560-000 BUILDING & GR PARTS & SU	0	2,725	15,000	2,425	0	15,000	
TOTAL SUPPLIES	0	4,764	23,500	11,318	0	23,500	
<u>CONTRACTUAL SERVICES</u>							
001-192-600-512 ENGINEERING	0	0	0	0	0	0	
001-192-600-533 TRAINING CLASSES	0	0	500	0	0	500	
001-192-605-INT INTERNET SERVICES	0	0	9,720	6,315	0	9,720	
001-192-605-POS POSTAGE	0	0	0	0	0	0	
001-192-605-TEL TELEPHONE SERVICES	0	2,104	5,000	3,693	0	335	
001-192-610-000 TRAVEL	0	0	500	0	0	500	
001-192-625-000 INSURANCE (BUILDINGS, ET	0	9,310	300,000	289,105	0	318,015	
001-192-630-ELE UTILITIES ELECTRICITY	0	73,594	66,000	54,827	0	66,000	
001-192-630-GAR GARBAGE DISPOSAL	0	2,860	3,600	2,415	0	3,600	
001-192-630-WSG UTILITIES WATER SEWER GA	0	9,984	12,000	6,457	0	12,000	
001-192-635-BLD BUILDING REPAIR OUTSIDE	0	32,068	25,000	28,497	0	18,000	
001-192-635-E&G ELEVATOR & GENERATOR MAI	0	37,841	22,000	16,408	0	22,000	
001-192-635-EQU EQUIPMENT OUTSIDE REPAIR	0	0	7,500	5,162	0	10,000	
001-192-635-FIR FIRE SUPPRESSION MAINTEN	0	11,324	8,000	5,490	0	4,000	
001-192-635-PST PEST CONTROL	0	13,664	3,000	2,145	0	3,000	
001-192-635-SOF SOFTWARE MAINT AGREEMENT	0	0	0	0	0	3,500	
001-192-640-635 UNIFORM RENTALS	0	0	600	341	0	350	
001-192-691-000 BANK CHARGES & CC FEES	0	559	1,000	514	0	0	
TOTAL CONTRACTUAL SERVICES	0	193,308	464,420	421,369	0	471,520	
<u>CAPITAL OUTLAY</u>							
001-192-900-000 CAPITAL PURCHASES	0	35,217	15,000	10,353	0	20,000	
TOTAL CAPITAL OUTLAY	0	35,217	15,000	10,353	0	20,000	
TOTAL BUILDING & GROUNDS	0	233,290	592,024	509,476	0	611,203	

Item # 2.

001-GENERAL FUND

POLICE

DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>PERSONNEL SERVICES</u>							
001-200-400-000 PAYROLL	1,205,060	1,478,782	1,750,901	1,361,218	0	1,837,115	_____
001-200-401-000 OVERTIME PAYROLL EXPENSE	123,671	130,541	85,000	78,874	0	85,000	_____
001-200-401-001 OVERTIME-GRANT REIMB	12,776	28,023	24,310	0	0	20,000	_____
001-200-403-000 PERS	230,875	294,591	317,389	249,326	0	350,902	_____
001-200-404-000 FICA	98,730	128,105	137,366	107,127	0	148,927	_____
001-200-405-000 EMPLOYEE INSURANCE	154,714	160,573	129,591	103,053	0	200,792	_____
001-200-406-000 UNEMPLOYMENT	1,149	1,228	1,390	1,248	0	1,260	_____
001-200-407-000 WORKERS' COMPENSATION	76,450	49,760	82,450	82,118	0	82,118	_____
TOTAL PERSONNEL SERVICES	1,903,425	2,271,602	2,528,397	1,982,964	0	2,726,114	_____
<u>SUPPLIES</u>							
001-200-500-000 OFFICE SUPPLIES	1,700	2,125	3,000	2,913	0	4,000	_____
001-200-510-001 CLEANING & JANITORIAL SU	0	0	6,000	4,187	0	5,000	_____
001-200-525-000 GAS & OIL	90,125	93,341	92,000	74,288	0	92,000	_____
001-200-535-000 UNIFORM PURCHASES	11,004	20,972	25,000	15,669	0	20,000	_____
001-200-545-000 LAW ENFORCEMENT SUPPLIES	1,728	9,443	15,000	9,065	0	10,000	_____
001-200-550-000 PROMOTIONAL ITEMS OUTREA	0	0	3,000	2,019	0	3,000	_____
001-200-560-000 BUILDING MATERIALS & SUP	0	0	3,500	2,772	0	1,000	_____
001-200-570-000 VEHICLE PARTS & SUPPLIES	0	2,862	4,000	3,016	0	4,000	_____
TOTAL SUPPLIES	104,557	128,742	151,500	113,928	0	139,000	_____
<u>CONTRACTUAL SERVICES</u>							
001-200-600-501 GRANT WRITING SERVICES	0	875	2,000	1,680	0	2,000	_____
001-200-600-510 IT SERVICES	16,517	0	0	0	0	0	_____
001-200-600-533 TRAINING CLASSES	10,991	19,317	13,000	10,289	0	18,000	_____
001-200-600-542 CRIME LAB FEES (FORMER O	5,331	2,443	5,000	1,364	0	3,000	_____
001-200-600-561 TRAINING-REIMBURSEABLE	21,665	4,375	20,000	2,182	0	4,000	_____
001-200-600-568 MEDICAL EXPENSES	350	8,725	1,500	75	0	1,500	_____
001-200-605-INT INTERNET SERVICES	0	1,706	4,240	3,555	0	3,240	_____
001-200-605-POS POSTAGE	0	0	1,000	0	0	1,000	_____
001-200-605-TEL TELEPHONE SERVICES	0	1,627	3,320	2,453	0	2,973	_____
001-200-610-000 TRAVEL EXPENSES	0	2,556	4,500	5,171	0	3,000	_____
001-200-620-000 PRINTING & BINDING	3,596	172	2,000	1,114	0	1,500	_____
001-200-625-000 INSURANCE (BUILDINGS, ET	526	11,940	130,000	127,133	0	139,846	_____
001-200-630-ELE UTILITY SERVICE -ELECTRI	0	396	10,000	8,072	0	20,000	_____
001-200-630-GAR GARBAGE & WASTE DISPOSAL	0	0	0	0	0	0	_____
001-200-630-WSG UTILITY SERVICE -WATER	0	112	800	569	0	1,200	_____
001-200-635-BLG BUILDING OUTSIDE REPAIRS	0	0	3,000	1,386	0	0	_____
001-200-635-E&G ELEV & GENERATOR SERV AG	0	0	1,200	0	0	1,200	_____
001-200-635-EQU EQUIPMENT OUTSIDE REPAIR	18,032	3,060	24,000	16,723	0	12,000	_____
001-200-635-FIR FIRE SUPPRESSION MAINT	0	930	750	0	0	750	_____
001-200-635-PST PEST CONTROL CONTRACTS	0	0	1,200	0	0	1,200	_____
001-200-635-SOF SOFTWARE MAINT AGREEMENTS	0	35,932	36,000	23,545	0	36,000	_____
001-200-635-VEH REPAIRS & MAINT - VEHICL	51,496	69,746	52,000	40,535	0	48,000	_____
001-200-640-000 RENTALS	0	2,186	2,100	1,728	0	2,100	_____
001-200-670-000 CASH - LONG/SHORT	10	0	0	10	0	0	_____
001-200-681-000 MEMBERSHIP DUES	1,380	600	500	325	0	500	_____
TOTAL CONTRACTUAL SERVICES	129,894	166,697	318,110	247,908	0	303,009	_____

Item # 2.

001-GENERAL FUND

POLICE

DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----) (----- 2024-2025 -----)						
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>CAPITAL OUTLAY</u>							
001-200-900-000 CAPITAL EXPENSE	<u>22,693</u>	<u>130,131</u>	<u>100,000</u>	<u>81,844</u>	<u>0</u>	<u>2,000</u>	<u> </u>
TOTAL CAPITAL OUTLAY	22,693	130,131	100,000	81,844	0	2,000	
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TOTAL POLICE	2,160,568	2,697,172	3,098,007	2,426,645	0	3,170,123	

Item # 2.

001-GENERAL FUND

FIRE

DEPARTMENTAL EXPENDITURES

	2023-2024				2024-2025		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>PERSONNEL SERVICES</u>							
001-260-400-000 PAYROLL	835,910	944,986	1,031,574	799,542	0	1,059,689	
001-260-401-000 OVERTIME PAYROLL EXPENSE	112,606	154,103	140,669	115,613	0	144,503	
001-260-403-000 PERS	163,960	195,017	192,623	154,311	0	217,056	
001-260-404-000 FICA	69,126	85,658	86,677	67,542	0	92,121	
001-260-405-000 EMPLOYEE INSURANCE	126,031	122,671	95,421	74,414	0	156,687	
001-260-406-000 UNEMPLOYMENT	960	983	1,120	927	0	1,120	
001-260-407-000 WORKERS' COMPENSATION	65,376	61,549	70,377	70,224	0	70,244	
TOTAL PERSONNEL SERVICES	1,373,969	1,564,967	1,618,461	1,282,572	0	1,741,420	
<u>SUPPLIES</u>							
001-260-500-000 OFFICE SUPPLIES	436	1,245	2,500	2,860	0	2,600	
001-260-510-000 CLEANING & JANITORIAL SU	0	589	2,500	2,289	0	3,000	
001-260-525-000 GAS & OIL	22,321	20,481	21,000	16,005	0	20,000	
001-260-535-000 UNIFORMS PURCHASES	3,697	0	0	0	0	0	
001-260-545-000 FIRE FIGHTING SUPPLIES &	4,068	0	0	0	0	0	
001-260-550-000 PROMOTIONAL ITEMS OUTREA	0	0	0	0	0	0	
001-260-560-000 BUILDING MATERIALS	0	0	3,500	3,328	0	3,000	
001-260-565-000 PAINT & PAINTING SUPPLIE	0	0	0	0	0	0	
001-260-570-000 VEHICLE PARTS & SUPPLIES	0	1,418	0	0	0	0	
001-260-575-000 EQUIPMENT PARTS & SUPPLI	0	285	0	307	0	0	
TOTAL SUPPLIES	30,521	24,018	29,500	24,789	0	28,600	
<u>CONTRACTUAL SERVICES</u>							
001-260-600-533 TRAINING	0	0	0	0	0	0	
001-260-600-568 MEDICAL EXPENSES	967	1,738	1,000	620	0	1,000	
001-260-605-INT INTERNET SERVICES	0	6,233	6,480	5,536	0	6,480	
001-260-605-TEL TELEPHONE SERVICES	0	2,479	5,132	4,628	0	2,667	
001-260-625-001 INSURANCE (BUILDINGS, ET	67,100	69,251	82,000	109,867	0	113,264	
001-260-630-ELE ELECTRICITY	0	31,716	30,000	25,741	0	30,000	
001-260-630-GAR GARBAGE & WASTE DISPOSAL	0	0	0	0	0	0	
001-260-630-WSG UTILITIES WATER, SEWER,	0	2,249	18,600	16,430	0	18,600	
001-260-635-BLD BUILDING REPAIRS OUTSIDE	0	0	5,000	10,280	0	2,000	
001-260-635-E&G ELEV & GENERATOR SERV AG	0	16,744	11,500	11,583	0	17,000	
001-260-635-EQU REP & MAINT BLDG EQUIP L	38,229	8,090	10,000	3	0	10,000	
001-260-635-FIR FIRE SUPPRESSION MAINTENA	0	4,174	3,000	1,600	0	1,000	
001-260-635-PST PEST CONTROL CONTRACTS	0	1,150	1,000	1,025	0	1,000	
001-260-635-SOF SOFTWARE MAINT AGREEMENT	288	373	400	338	0	400	
001-260-635-VEH REPAIR & MAINT - VEH (OU	24,527	25,746	0	1,553	0	22,000	
001-260-640-000 RENTALS	0	0	500	57	0	500	
TOTAL CONTRACTUAL SERVICES	131,110	169,942	174,612	189,262	0	225,911	
<u>CAPITAL OUTLAY</u>							
001-260-900-000 CAPITAL EXPENSE	0	2,740	0	0	0	10,000	
TOTAL CAPITAL OUTLAY	0	2,740	0	0	0	10,000	
TOTAL FIRE	1,535,600	1,761,667	1,822,573	1,496,623	0	2,005,931	

Item # 2.

001-GENERAL FUND

STREETS & PUBLIC WORKS

DEPARTMENTAL EXPENDITURES

	2023-2024				2024-2025		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>PERSONNEL SERVICES</u>							
001-300-400-000 PAYROLL	740,999	628,265	817,200	581,874	0	840,096	
001-300-401-000 OVERTIME PAYROLL EXPENSE	26,185	19,124	30,000	16,558	0	30,000	
001-300-403-000 PERS	134,746	117,132	157,130	104,275	0	156,835	
001-300-404-000 FICA	57,240	49,986	64,811	44,961	0	66,562	
001-300-405-000 EMPLOYEE INSURANCE	127,427	99,990	83,742	64,204	0	130,743	
001-300-406-000 UNEMPLOYMENT	982	707	858	777	0	823	
001-300-407-000 WORKERS' COMPENSATION	65,351	61,531	70,531	70,389	0	70,389	
001-300-410-000 MANAGERIAL PAYROLL	0	0	0	0	0	0	
001-300-420-000 DEPARTMENTAL PAYROLL	0	0	0	0	0	0	
TOTAL PERSONNEL SERVICES	1,152,930	976,736	1,224,272	883,038	0	1,295,448	
<u>SUPPLIES</u>							
001-300-500-000 OFFICE SUPPLIES	3,351	3,182	3,000	2,401	0	3,000	
001-300-510-000 CLEANING & JANITORIAL SU	7,225	14,678	18,000	1,450	0	3,000	
001-300-520-000 INMATE MEALS	0	1,591	5,000	2,250	0	4,000	
001-300-525-001 GAS & OIL	72,610	51,855	35,000	48,042	0	58,000	
001-300-535-000 UNIFORM PURCHASES	0	0	500	337	0	1,000	
001-300-545-000 SAFETY SUPPLIES	0	4,261	5,000	4,422	0	5,000	
001-300-546-000 HAND TOOL PURCHASE	0	658	6,000	4,814	0	6,000	
001-300-547-000 SMALL EQUIPMENT PURCHASE	0	104	1,500	1,626	0	1,500	
001-300-549-000 DO NOT USE RIP, RAP & RO	0	4,634	0	0	0	0	
001-300-550-000 CEMENT PURCHASES (NOTCON	0	0	5,000	2,901	0	5,000	
001-300-560-000 BLDG & GR MATERIALS & SU	0	7,737	18,000	11,807	0	12,000	
001-300-565-000 PAINTS & PAINTING SUPPLI	0	262	1,000	662	0	500	
001-300-570-000 VEHICLE PARTS & SUPPLIES	0	8,898	43,500	28,755	0	30,000	
001-300-575-000 HEAVY EQUIPMENT PARTS &	0	5,802	15,000	9,263	0	12,000	
001-300-575-HYD FIRE HYDRANT PARTS & SUP	0	14,362	5,000	3,223	0	5,000	
001-300-577-000 LIGHTING PARTS & SUPPLIE	3,186	16,054	15,000	15,962	0	18,000	
001-300-578-000 GRASSCUTTING PARTS & SUP	0	3,501	2,000	458	0	2,000	
TOTAL SUPPLIES	86,372	137,578	178,500	138,375	0	166,000	
<u>CONTRACTUAL SERVICES</u>							
001-300-600-510 IT SERVICES	1,862	765	1,000	0	0	1,000	
001-300-600-512 ENGINEERING	0	48,089	40,000	32,565	0	30,000	
001-300-600-533 TRAINING	1,198	0	5,000	0	0	5,000	
001-300-600-542 OTHER SERVICES	3,596	0	0	0	0	0	
001-300-600-550 GRASS CUTTING	356,155	381,404	428,000	326,308	0	428,000	
001-300-600-568 MEDICAL EXPENSES	300	200	300	200	0	300	
001-300-600-ANS ANSWERING SERVICE	0	468	3,000	1,620	0	2,000	
001-300-605-INT INTERNET SERVICES	0	1,349	1,540	1,571	0	540	
001-300-605-TEL TELEPHONE SERVICES	3,789	2,673	2,132	1,382	0	600	
001-300-610-000 TRAVEL EXPENSES	0	0	2,000	0	0	2,000	
001-300-625-000 INSURANCE (BUILDINGS, ET	0	16,179	100,000	89,702	0	98,672	
001-300-630-ELE ELECTRICITY (ALL UTIL PR	190,098	13,157	28,000	23,288	0	28,000	
001-300-630-GAR GARBAGE & WASTE DISPOSAL	11,374	10,451	18,000	13,911	0	15,000	
001-300-630-STR STREET LIGHTS	366,224	389,818	391,000	318,516	0	386,000	
001-300-630-WSG UTILITY SERV WATER SEWER	0	477	3,200	2,554	0	1,200	

Item # 2.

001-GENERAL FUND
STREETS & PUBLIC WORKS
DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
001-300-635-000 DO NOT USE OUTSIDE REPAI	129,987	15,428	0	0	0	0	
001-300-635-001 MAINTENANCE--LIGHTING CO	40,150	43,800	44,000	36,500	0	44,000	
001-300-635-BLD BUILDING REP OUTSIDE LAB	0	0	0	0	0	0	
001-300-635-BLI BLIGHTED PROPERTY PROJEC	0	0	4,000	2,000	0	5,000	
001-300-635-CEM CONCRETE FINISHING CONTR	0	0	3,000	2,900	0	3,000	
001-300-635-E&G ELEV & GENERATOR SERV AG	0	1,360	0	0	0	0	
001-300-635-EQU EQUIPMENT OUTSIDE REPAIR	71,494	27,115	40,000	24,383	0	35,000	
001-300-635-FIR FIRE SUPPRESSION & ALARM	0	427	0	0	0	0	
001-300-635-HYD FIRE HYDRANTS-OUTSIDE RP	0	0	8,000	12,400	0	5,000	
001-300-635-LGT STREET LIGHT-OUTSIDE REP	0	0	14,000	9,353	0	10,000	
001-300-635-PST PEST CONTROL CONTRACTS	0	0	1,200	0	0	0	
001-300-635-SOF SOFTWARE MAINT AGREEMENT	0	7,680	8,500	3,046	0	8,500	
001-300-635-VEH VEHICLE-REPAIRS OUTSIDE	12,307	12,676	30,000	20,077	0	24,000	
001-300-640-000 RENTALS (LAND BLDG MACH	20,123	6,314	3,000	931	0	2,000	
001-300-640-635 UNIFORM RENTALS	<u>10,340</u>	<u>8,191</u>	<u>9,000</u>	<u>6,867</u>	<u>0</u>	<u>9,000</u>	
TOTAL CONTRACTUAL SERVICES	1,218,995	988,020	1,187,872	930,074	0	1,143,812	
<u>CAPITAL OUTLAY</u>							
001-300-900-000 CAPITAL EXPENSE	<u>119,081</u>	<u>52,755</u>	<u>10,000</u>	<u>650</u>	<u>0</u>	<u>4,000</u>	
TOTAL CAPITAL OUTLAY	119,081	52,755	10,000	650	0	4,000	
TOTAL STREETS & PUBLIC WORKS	2,577,378	2,155,089	2,600,644	1,952,138	0	2,609,260	

Item # 2.

001-GENERAL FUND

PARKS & PROPERTY MAINT.

DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>PERSONNEL SERVICES</u>							
001-302-400-000 PAYROLL	2,162	44,451	102,388	73,891	0	128,635	_____
001-302-401-000 OVERTIME PAYROLL EXPENSE	0	235	500	17	0	500	_____
001-302-403-000 PERS	0	8,485	23,385	12,884	0	24,084	_____
001-302-404-000 FICA	0	3,696	9,592	5,549	0	9,879	_____
001-302-405-000 EMPLOYEE INSURANCE	0	6,975	9,513	6,551	0	21,513	_____
001-302-406-000 UNEMPLOYMENT	0	63	105	108	0	105	_____
001-302-407-000 WORKERS' COMPENSATION	0	4,000	6,000	0	0	6,000	_____
TOTAL PERSONNEL SERVICES	2,162	67,904	151,483	98,999	0	190,716	_____
<u>SUPPLIES</u>							
001-302-500-000 OFFICE SUPPLIES	0	0	500	41	0	500	_____
001-302-510-000 CLEANING & JANITORIAL SU	0	1,195	3,000	3,650	0	2,000	_____
001-302-525-000 GAS & OIL	426	2,500	2,000	2,000	0	3,000	_____
001-302-527-000 REPAIRS & MAINT PROP (OL	65,255	0	500	420	0	500	_____
001-302-535-000 UNIFORM PURCHASES	0	0	500	148	0	300	_____
001-302-545-000 PARK MATERIALS & SUPPLIE	28,922	26,562	25,000	20,224	0	35,000	_____
001-302-560-000 BUILDING MATERIALS & SUP	0	1,993	9,000	8,656	0	10,000	_____
001-302-565-000 PAINTS & PAINTING SUPPLI	0	7,266	1,300	1,284	0	5,000	_____
001-302-570-000 MOTOR VEHICLE PARTS & SU	0	0	500	65	0	2,000	_____
TOTAL SUPPLIES	94,602	39,516	42,300	36,489	0	58,300	_____
<u>CONTRACTUAL SERVICES</u>							
001-302-600-568 MEDICAL EXPENSES	0	0	0	25	0	0	_____
001-302-605-INT INTERNET SERVICES	0	0	0	0	0	540	_____
001-302-605-POS POSTAGE	0	0	0	0	0	0	_____
001-302-605-TEL TELEPHONE SERVICES	0	0	100	10	0	600	_____
001-302-625-000 INSURANCE (BLDGS, ETC)	0	1,951	32,000	31,120	0	34,232	_____
001-302-630-ELE UTILITIES ELECTRICITY	0	10,501	16,000	13,194	0	15,000	_____
001-302-630-GAR GARBAGE DISPOSAL	0	0	2,000	0	0	2,000	_____
001-302-630-WSG UTILITIES WATER SEWER GA	0	9,765	11,300	13,118	0	10,000	_____
001-302-635-000 REPAIRS & MAINT (OUTSIDE	0	3,337	10,500	6,940	0	10,000	_____
001-302-635-FIR FIRE SUPPRESSION & ALARM	0	125	0	0	0	0	_____
001-302-635-PST PEST CONTROL	0	1,250	6,000	3,241	0	6,000	_____
001-302-635-SOF SOFTWARE MAINT AGREEMENT	0	0	10,000	0	0	0	_____
001-302-640-000 RENTALS	0	1,020	1,000	784	0	1,000	_____
001-302-640-005 RECREATION FIELD LEASE	0	0	2	0	0	2	_____
001-302-640-635 RENTALS-UNIFORMS	0	44	1,000	475	0	1,000	_____
TOTAL CONTRACTUAL SERVICES	0	27,994	89,902	68,908	0	80,374	_____
<u>CAPITAL OUTLAY</u>							
001-302-900-000 CAPITAL EXPENSE	43,558	67,785	5,000	21,309	0	5,000	_____
TOTAL CAPITAL OUTLAY	43,558	67,785	5,000	21,309	0	5,000	_____
TOTAL PARKS & PROPERTY MAINT.	140,322	203,200	288,685	225,704	0	334,390	_____

Item # 2.

001-GENERAL FUND

TRANSFERS OUT

DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
TRANSFERS & OTHER							
001-900-950-005 TRANSFER OUT MR-005	698,100	200,000	0	0	0	200,000	
001-900-950-007 TRANSFER OUT-EMERGENCY F	459,594	605,059	0	0	0	0	
001-900-950-104 TRANSFER OUT-FUND 104QTR	0	0	43,892	43,892	0	46,804	
001-900-950-105 TRANSFER OUT-FIRE PROTEC	41,647	41,647	0	0	0	0	
001-900-950-200 TRANSFER OUT DEBT SERV	372,419	261,122	202,711	202,711	0	235,000	
001-900-950-220 TRANSFER OUT 20 BOND-220	0	0	0	0	0	0	
001-900-950-270 TRANSFER OUT 16 BOND DEB	192,629	0	0	0	0	0	
001-900-950-350 TRANSFER OUT COUNTY RD 3	185,089	0	0	0	0	0	
001-900-951-000 ENDING CASH BAL-GEN FUND	0	0	0	0	0	0	
001-900-951-001 ENDING CASH BAL-FIRE BAN	0	0	0	0	0	0	
TOTAL TRANSFERS & OTHER	1,949,478	1,107,828	246,603	246,603	0	481,804	
TOTAL TRANSFERS OUT	1,949,478	1,107,828	246,603	246,603	0	481,804	
TOTAL EXPENDITURES	10,809,295	11,078,076	11,256,693	8,684,705	0	11,752,000	
REVENUE OVER/(UNDER) EXPENDITURES	1,236,094	140,036	100,200	913,145	0	0	

Item # 2.

003-CAPITAL LEASE FUND
 REVENUES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>TRANSFERS & NON-REVENUE</u>							
003-000-395-000 OTHER FUNDING-LEASES	<u>489,347</u>	<u>245,475</u>	<u>1,145,000</u>	<u>205,493</u>	<u>0</u>	<u>1,145,000</u>	<u> </u>
TOTAL TRANSFERS & NON-REVENUE	489,347	245,475	1,145,000	205,493	0	1,145,000	
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TOTAL REVENUES	<u>489,347</u>	<u>245,475</u>	<u>1,145,000</u>	<u>205,493</u>	<u>0</u>	<u>1,145,000</u>	<u> </u>

Item # 2.

003-CAPITAL LEASE FUND
ADMINISTRATION
DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
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<u>CAPITAL OUTLAY</u>							
003-120-900-000 CAPITAL EXPENSE	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0
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TOTAL ADMINISTRATION	0	0	0	0	0	0	0

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003-CAPITAL LEASE FUND
 PERMITTING
 DEPARTMENTAL EXPENDITURES

	2023-2024			2024-2025			
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>CAPITAL OUTLAY</u>							
003-150-900-000 CAPITAL EXPENSE	0	0	0	0	0	0	_____
003-150-900-001 SOFTWARE PURCHASE	0	0	30,000	0	0	0	_____
003-150-900-002 TRUCK PURCHASES	<u>0</u>	<u>0</u>	<u>70,000</u>	<u>0</u>	<u>0</u>	<u>70,000</u>	<u>_____</u>
TOTAL CAPITAL OUTLAY	0	0	100,000	0	0	70,000	_____
TOTAL PERMITTING	0	0	100,000	0	0	70,000	

Item # 2.

003-CAPITAL LEASE FUND
 POLICE
 DEPARTMENTAL EXPENDITURES

	2023-2024			2024-2025			
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>CAPITAL OUTLAY</u>							
003-200-900-000 CAPITAL EXPENSE	104,994	0	0	0	0	0	
003-200-900-002 VEHICLE PURCHASES	<u>0</u>	<u>0</u>	<u>220,000</u>	<u>205,477</u>	<u>0</u>	<u>220,000</u>	<u></u>
TOTAL CAPITAL OUTLAY	104,994	0	220,000	205,477	0	220,000	
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TOTAL POLICE	104,994	0	220,000	205,477	0	220,000	

Item # 2.

003-CAPITAL LEASE FUND
FIRE
DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>CAPITAL OUTLAY</u>							
003-260-900-000 CAPITAL EXPENSE	0	0	70,000	245,475	0	70,000	
TOTAL CAPITAL OUTLAY	0	0	70,000	245,475	0	70,000	
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TOTAL FIRE	0	0	70,000	245,475	0	70,000	

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003-CAPITAL LEASE FUND
 STREETS & PUBLIC WORKS
 DEPARTMENTAL EXPENDITURES

	----- 2023-2024 -----			----- 2024-2025 -----			
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>CAPITAL OUTLAY</u>							
003-300-900-000 CAPITAL EXPENSE	384,353	0	630,000	0	0	530,000	
003-300-900-002 VEHICLE PURCHASES	<u>0</u>	<u>0</u>	<u>70,000</u>	<u>0</u>	<u>0</u>	<u>210,000</u>	
TOTAL CAPITAL OUTLAY	384,353	0	700,000	0	0	740,000	
<hr/>							
TOTAL STREETS & PUBLIC WORKS	384,353	0	700,000	0	0	740,000	

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003-CAPITAL LEASE FUND
 PARKS & PROPERTY MAINT.
 DEPARTMENTAL EXPENDITURES

	2023-2024			2024-2025			
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>CAPITAL OUTLAY</u>							
003-302-900-000 CAPITAL EXPENSE	0	0	45,000	0	0	45,000	
003-302-900-001 SOFTWARE PURCHASE	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL CAPITAL OUTLAY	0	0	55,000	0	0	45,000	
<hr/>							
TOTAL PARKS & PROPERTY MAINT.	0	0	55,000	0	0	45,000	
<hr/>							
TOTAL EXPENDITURES	489,347	0	1,145,000	450,952	0	1,145,000	
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REVENUE OVER/(UNDER) EXPENDITURES	0	245,475	0	(245,459)	0	0	

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005-MUNICIPAL RESERVE FUND
 REVENUES

	2023-2024			2024-2025			
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>INTERGOVERNMENT REVENUES</u>							
005-000-257-001 OST LIGHTING PROJECT	0	0	0	0	0	0	_____
005-000-257-014 GRANT REVENUE-MDOT-90 ME	0	61,024	0	0	0	0	_____
005-000-257-016 GRANT REVENUE-BEYER DR	6,785	(6,785)	0	0	0	0	_____
005-000-257-017 GRANT REVENUE-WASHINGTO(	43,076)	(1,154)	0	0	0	0	_____
005-000-257-018 GRANT REV-603 LAUNCH	706,269	146,699	0	0	0	0	_____
005-000-257-020 603 TURN LANES MDOT	0	0	0	0	0	0	_____
005-000-257-021 GRANT REVENUE PINE DRIVE	0	0	0	0	0	0	_____
005-000-257-022 RANCH STREET SIDEWALKS M	0	0	0	0	0	0	_____
005-000-257-023 ADA TRANSITION STUDY MDO	0	0	0	0	0	0	_____
005-000-257-024 SUNSET/DUNBAR LS 1 RESTO	70,928	(43,650)	0	0	0	0	_____
005-000-257-045 GRANT REVENUE DMR HARBOR	43,758	0	0	0	0	0	_____
005-000-257-301 DEPOT AMTRAK SOUTHERN RA	0	0	270,000	0	0	0	_____
005-000-257-302 RAMONEDA ST SEWER RESTOR	0	0	0	0	0	0	_____
005-000-257-333 DEPOT REVITALIZATON-GCRF	981,533	137,293	197,000	0	0	0	_____
005-000-257-401 COURT ST PARKING GCRF	0	8,341	1,000,000	0	0	0	_____
005-000-257-405 WARD 6 ELEVATE ROADS HAZ	0	0	0	0	0	0	=====
TOTAL INTERGOVERNMENT REVENUES	1,766,196	301,768	1,467,000	0	0	0	=====
<u>MISCELLANEOUS REVENUE</u>							
005-000-340-000 INTEREST INCOME	4,526	2,385	1,500	11,647	0	33,776	_____
005-000-349-000 OTHER INCOME	1	9,101	0	0	0	0	=====
TOTAL MISCELLANEOUS REVENUE	4,526	11,486	1,500	11,647	0	33,776	=====
<u>TRANSFERS & NON-REVENUE</u>							
005-000-380-001 TRANSFER IN-GEN FUND OPE	767,450	200,000	200,000	0	0	200,000	_____
005-000-399-000 BEGINNING CASH BALANCE	0	0	318,000	0	0	841,755	=====
TOTAL TRANSFERS & NON-REVENUE	767,450	200,000	518,000	0	0	1,041,755	=====
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TOTAL REVENUES	2,538,172	513,254	1,986,500	11,647	0	1,075,531	=====

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005-MUNICIPAL RESERVE FUND
 BUILDING MAINTENANCE
 DEPARTMENTAL EXPENDITURES

	----- 2023-2024 -----			----- 2024-2025 -----			
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>							
005-192-900-007 SOUTHERN RAIL IMPROVENTS	0	0	549,569	0	0	0	_____
005-192-900-304 PAVING ROAD & PKG AREAS	0	0	0	0	0	0	_____
005-192-900-323 COMMUNITY HALL PARKING I	0	7,859	0	0	0	0	_____
005-192-900-333 DEPOT IMPROVEMENTS	1,425,419	94,900	197,000	0	0	0	_____
005-192-900-401 COURT STREET COMMUNITY	<u>2,750</u>	<u>7,260</u>	<u>1,189,990</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>_____</u>
TOTAL CAPITAL OUTLAY	1,428,169	110,019	1,936,559	0	0	0	_____
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TOTAL BUILDING MAINTENANCE	1,428,169	110,019	1,936,559	0	0	0	

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005-MUNICIPAL RESERVE FUND
 POLICE
 DEPARTMENTAL EXPENDITURES

	2023-2024			2024-2025			
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>CAPITAL OUTLAY</u>							
005-200-901-000 POLICE DEPARTMENT BUILDI	0	0	0	0	0	0	
005-200-915-000 POLICE DEPARTMENT VEHICL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	
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TOTAL POLICE	0	0	0	0	0	0	

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005-MUNICIPAL RESERVE FUND
 STREETS & PUBLIC WORKS
 DEPARTMENTAL EXPENDITURES

	2023-2024			2024-2025			
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>CAPITAL OUTLAY</u>							
005-300-900-000 CAPITAL EXPENSES	0	0	0	0	0	0	_____
005-300-900-308 RESERVE STREET DRAINAGE	0	7,216	0	0	0	0	_____
005-300-900-309 CANAL SURVEY PHASE 1	0	9,935	0	0	0	0	_____
005-300-900-310 ROOF PUBLIC WORKS YARD	0	0	0	0	0	0	_____
005-300-900-311 STORAGE SHED BOOKTER	0	0	0	0	0	0	_____
005-300-903-001 WASHINGTON ST SIDEWALK	1,443	0	0	0	0	0	_____
005-300-905-001 OLD SPANISH TRAIL PROJEC	<u>1,706</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>_____</u>
TOTAL CAPITAL OUTLAY	3,149	17,151	0	0	0	0	_____
TOTAL STREETS & PUBLIC WORKS	3,149	17,151	0	0	0	0	

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005-MUNICIPAL RESERVE FUND
PARKS & RECREATION
DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>							
<u>CAPITAL OUTLAY</u>							
005-302-907-302 PICKLE BALL COURT CONSTR	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0
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TOTAL PARKS & RECREATION	0	0	0	0	0	0	0

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005-MUNICIPAL RESERVE FUND
 OTHER DEPARTMENTS
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024		2024-2025		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>							
005-900-905-004 BEYER DRIVE SIDEWALK	8,481	0	0	0	0	0	
005-900-905-018 BOAT LAUNCH HWY 603	743,982	116,873	0	0	0	0	
005-900-905-020 603 TURN LANES MDOT	0	0	0	0	0	0	
005-900-905-021 PINE DRIVEWAY SIDEWALK P	0	0	0	0	0	0	
005-900-905-022 RANCH ST SIDEWALK	0	0	0	0	0	0	
005-900-905-023 ADA TRANSITION STUDY	0	0	0	0	0	0	
005-900-905-024 BP/DEQ LS1 AND SUNSET GR	0	0	0	0	0	0	
005-900-905-045 HARBOR_PIER 5	0	0	0	0	0	0	
005-900-905-302 RAMONEDA RESTORE ACT	0	0	0	0	0	0	
005-900-905-310 SCIANNA LANE DRAINAGE	1,500	0	0	0	0	0	
005-900-905-311 DO NOT USE CITY DRAINAGE	0	0	0	0	0	0	
005-900-905-320 CITY PARK ADA IMPROVEMEN	0	8,469	0	0	0	0	
005-900-905-321 CITY PARK SHOOFLY REPAIR	17,650	0	0	0	0	0	
005-900-905-405 WARD 6 ELEVATE ROADS HAZ	<u>7,601</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CAPITAL OUTLAY	779,214	125,342	0	0	0	0	
<u>TRANSFERS & OTHER</u>							
005-900-950-006 TRANSFER OUT TO 006 FUND	457,643	0	0	0	0	0	
005-900-950-120 TRANSFER OUT TO FEDERAL	0	0	0	0	0	0	
005-900-950-305 TRANSFER OUT TO CAP PROJ	0	0	0	0	0	622,200	
005-900-951-000 ENDING CASH BALANCE	<u>0</u>	<u>0</u>	<u>49,941</u>	<u>0</u>	<u>0</u>	<u>453,331</u>	
TOTAL TRANSFERS & OTHER	457,643	0	49,941	0	0	1,075,531	
TOTAL OTHER DEPARTMENTS	1,236,857	125,342	49,941	0	0	1,075,531	
TOTAL EXPENDITURES	<u>2,668,175</u>	<u>252,513</u>	<u>1,986,500</u>	<u>0</u>	<u>0</u>	<u>1,075,531</u>	
REVENUE OVER/ (UNDER) EXPENDITURES	(130,003)	260,742	0	11,647	0	0	

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006-MUN RESERVE-SPECIAL
 REVENUES

	2021-2022	2022-2023	2023-2024			2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>INTERGOVERNMENT REVENUES</u>							
006-000-257-200 GCRF GRANT-POLICE BUILDI	281,235	714,353	0	0	0	0	
TOTAL INTERGOVERNMENT REVENUES	281,235	714,353	0	0	0	0	
<u>TRANSFERS & NON-REVENUE</u>							
006-000-380-005 TRANSFER IN FROM MUN RES	398,609	0	0	0	0	0	
006-000-380-120 TRANSFER IN FR FED FD 12	1,987,515	0	0	0	0	0	
006-000-399-000 BEGINNING CASH BALANCE	0	0	0	0	0	0	
TOTAL TRANSFERS & NON-REVENUE	2,386,124	0	0	0	0	0	
TOTAL REVENUES	2,667,359	714,353	0	0	0	0	

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006-MUN RESERVE-SPECIAL
 POLICE
 DEPARTMENTAL EXPENDITURES

	2023-2024				2024-2025		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
SUPPLIES							
006-200-500-000 OFFICE SUPPLIES	0	12,736	0	0	0	0	
TOTAL SUPPLIES	0	12,736	0	0	0	0	
CAPITAL OUTLAY							
006-200-900-000 CAPITAL EXPENSE	0	0	0	0	0	0	
006-200-901-000 NEW POLICE DEPT BUILDING	877,223	3,807,840	0	0	0	0	
TOTAL CAPITAL OUTLAY	877,223	3,807,840	0	0	0	0	
TOTAL POLICE	877,223	3,820,576	0	0	0	0	
TOTAL EXPENDITURES	877,223	3,820,576	0	0	0	0	
REVENUE OVER/ (UNDER) EXPENDITURES	1,790,136	(3,106,223)	0	0	0	0	

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007-EMERGENCY FUND
 REVENUES

	(----- 2023-2024 -----)			(----- 2024-2025 -----)			
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
CHARGES FOR GOVT SERVICES							
007-000-300-001 TRANSFER IN-GENERAL FUND	<u>459,594</u>	<u>605,059</u>	<u>300,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CHARGES FOR GOVT SERVICES	459,594	605,059	300,000	0	0	0	0
TRANSFERS & NON-REVENUE							
007-000-399-000 BEGINNING CASH BALANCE	<u>0</u>	<u>0</u>	<u>1,000,000</u>	<u>0</u>	<u>0</u>	<u>1,012,973</u>	<u>0</u>
TOTAL TRANSFERS & NON-REVENUE	0	0	1,000,000	0	0	1,012,973	0
TOTAL REVENUES	<u>459,594</u>	<u>605,059</u>	<u>1,300,000</u>	<u>0</u>	<u>0</u>	<u>1,012,973</u>	<u>0</u>

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007-EMERGENCY FUND
 TRANSFERS

DEPARTMENTAL EXPENDITURES	----- 2023-2024 -----				----- 2024-2025 -----		
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>TRANSFERS & OTHER</u>							
007-900-950-001 TRANSFER OUT GENERAL FUN	0	0	0	0	0	0	_____
007-900-950-245 TRANSFER OUT 2022 NEGNOT	0	51,680	0	0	0	0	_____
007-900-951-000 ENDING CASH BALANCE	<u>0</u>	<u>0</u>	<u>1,300,000</u>	<u>0</u>	<u>0</u>	<u>1,012,973</u>	<u>_____</u>
TOTAL TRANSFERS & OTHER	0	51,680	1,300,000	0	0	1,012,973	_____
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TOTAL TRANSFERS	0	51,680	1,300,000	0	0	1,012,973	
<hr/>							
TOTAL EXPENDITURES	0	51,680	1,300,000	0	0	1,012,973	=====
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REVENUE OVER/ (UNDER) EXPENDITURES	459,594	553,379	0	0	0	0	=====

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020-NARCOTICS TASK FORCE
 REVENUES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CHARGES FOR GOVT SERVICES</u>							
020-000-290-001 BANK INTEREST INCOME	1	0	0	0	0	0	
020-000-322-000 NARCOTICS REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL CHARGES FOR GOVT SERVICES	1	0	0	0	0	0	
<u>MISCELLANEOUS REVENUE</u>							
020-000-340-000 INTEREST INCOME	<u>40</u>	<u>8</u>	<u>0</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL MISCELLANEOUS REVENUE	40	8	0	3	0	0	
<u>TRANSFERS & NON-REVENUE</u>							
020-000-399-000 BEGINNING CASH BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL TRANSFERS & NON-REVENUE	0	0	0	0	0	0	
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TOTAL REVENUES	40	8	0	3	0	0	
	=====	=====	=====	=====	=====	=====	=====

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020-NARCOTICS TASK FORCE
 POLICE
 DEPARTMENTAL EXPENDITURES

	2023-2024				2024-2025		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
SUPPLIES							
020-200-542-000 OPERATING EXPENSE	0	0	0	0	0	0	
TOTAL SUPPLIES	0	0	0	0	0	0	
CONTRACTUAL SERVICES							
020-200-600-000 OFFICE SUPPLIES	0	0	0	0	0	0	
TOTAL CONTRACTUAL SERVICES	0	0	0	0	0	0	
CAPITAL OUTLAY							
020-200-900-000 CAPITAL EXPENSE	0	0	0	5,644	0	0	
TOTAL CAPITAL OUTLAY	0	0	0	5,644	0	0	
TOTAL POLICE	0	0	0	5,644	0	0	
TOTAL EXPENDITURES	0	0	0	5,644	0	0	
REVENUE OVER/ (UNDER) EXPENDITURES	40	8	0	(5,640)	0	0	

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101-LIBRARY FUND
REVENUES

	2023-2024				2024-2025		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>TAXES</u>							
101-000-200-000 REAL AD VAL TAX	0	160,548	132,965	132,576	0	128,699	_____
101-000-201-000 AUTO TAXES/AD VAL CURREN	0	5,437	10,979	12,150	0	14,160	_____
101-000-202-000 PERSONAL - CURRENT	0	108	6,600	5,915	0	6,335	_____
101-000-202-003 MOBILE HOMES CURRENT	0	1	19	29	0	38	_____
101-000-203-000 REAL TAXES/AD VAL PRIOR	0	54	7,085	19	0	7,085	_____
101-000-204-000 AUTO TAXES/AD VAL PRIOR	0	1	1,576	432	0	1,576	_____
101-000-205-000 PERSONAL TAXES PRIOR	0	32	54	88	0	54	_____
101-000-205-003 MOBILE HOMES PRIOR	0	1	2	7	0	2	_____
101-000-207-001 LINE/REAL PROP-UTILITY	0	0	3,600	5,152	0	4,931	=====
TOTAL TAXES	0	166,181	162,880	156,368	0	162,880	=====
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TOTAL REVENUES	0	166,181	162,880	156,368	0	162,880	=====

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101-LIBRARY FUND
 CITY COUNCIL

DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>							
<u>GRANTS/SUBSIDIES/ALLOC</u>							
101-100-701-020 SUPPORT-LIBRARY	0	161,237	162,880	156,231	0	162,880	=====
TOTAL GRANTS/SUBSIDIES/ALLOC	0	161,237	162,880	156,231	0	162,880	=====
<hr/>							
TOTAL CITY COUNCIL	0	161,237	162,880	156,231	0	162,880	
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TOTAL EXPENDITURES	0	161,237	162,880	156,231	0	162,880	=====
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REVENUE OVER/ (UNDER) EXPENDITURES	0	4,944	0	137	0	0	=====

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104-FIRE QUARTER MILL FUND
 REVENUES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>MISCELLANEOUS REVENUE</u>							
104-000-340-000 INTEREST INCOME	0	0	100	0	0	0	
TOTAL MISCELLANEOUS REVENUE	0	0	100	0	0	0	
<u>TRANSFERS & NON-REVENUE</u>							
104-000-380-001 TRANSFER IN FROM GENERAL	0	41,647	43,892	53,892	0	46,804	
104-000-399-001 BEGINNING CASH BALANCE	0	0	15,208	48,202	0	3,900	
TOTAL TRANSFERS & NON-REVENUE	0	41,647	59,100	102,094	0	50,704	
TOTAL REVENUES	0	41,647	59,200	102,094	0	50,704	

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104-FIRE QUARTER MILL FUND

FIRE

DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>SUPPLIES</u>							
104-260-535-000 UNIFORM PURCHASES	0	10,768	12,000	57,268	0	10,000	_____
104-260-545-000 FIRE FIGHTING SUPPLIES	0	7,649	7,000	10,317	0	10,000	_____
104-260-550-000 PROMOTIONAL OUTREACH MAT	0	0	4,000	875	0	2,000	_____
104-260-570-000 VEHICLE PARTS & SUPPLIES	0	0	1,000	9,710	0	0	_____
104-260-575-000 EQUIPMENT PARTS & SUPPLI	0	5,265	6,000	2,514	0	0	=====
TOTAL SUPPLIES	0	23,681	30,000	80,685	0	22,000	=====
<u>CONTRACTUAL SERVICES</u>							
104-260-600-533 TRAINING CLASSES	0	655	5,000	10,373	0	10,000	_____
104-260-610-000 TRAVEL EXPENSES	0	1,350	2,000	131	0	2,000	_____
104-260-635-EQU REPAIR & MAINT EQUIP VEN	0	4,894	18,000	11,087	0	12,804	_____
104-260-635-VEH VEH REPAIR & MAINT VENDO	0	0	0	27,545	0	0	=====
TOTAL CONTRACTUAL SERVICES	0	6,899	25,000	49,136	0	24,804	=====
<u>CAPITAL OUTLAY</u>							
104-260-900-000 CAPITAL EXPENSE	0	700	4,200	12,776	0	3,900	=====
TOTAL CAPITAL OUTLAY	0	700	4,200	12,776	0	3,900	=====
<hr/>							
TOTAL FIRE	0	31,280	59,200	142,597	0	50,704	

Item # 2.

104-FIRE QUARTER MILL FUND
TRANSFERS OUT
DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>TRANSFERS & OTHER</u>							
104-900-951-000 ENDING CASH BALANCE	0	0	0	0	0	0	
TOTAL TRANSFERS & OTHER	0	0	0	0	0	0	
<hr/>							
TOTAL TRANSFERS OUT	0	0	0	0	0	0	
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TOTAL EXPENDITURES	0	31,280	59,200	142,597	0	50,704	
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REVENUE OVER/ (UNDER) EXPENDITURES	0	10,367	0	(40,503)	0	0	

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105-FIRE INSURANCE REBATE FD
 REVENUES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>INTERGOVERNMENT REVENUES</u>							
105-000-263-000 FIRE INSURANCE REBATE	115,790	59,981	60,000	0	0	60,000	_____
105-000-263-001 FIRE CODE FUNDS-TRAINING	<u>0</u>	<u>0</u>	<u>1,550</u>	<u>0</u>	<u>0</u>	<u>1,500</u>	=====
TOTAL INTERGOVERNMENT REVENUES	115,790	59,981	61,550	0	0	61,500	=====
<u>MISCELLANEOUS REVENUE</u>							
105-000-340-000 INTEREST INCOME	<u>669</u>	<u>209</u>	<u>116</u>	<u>759</u>	<u>0</u>	<u>2,198</u>	=====
TOTAL MISCELLANEOUS REVENUE	669	209	116	759	0	2,198	=====
<u>TRANSFERS & NON-REVENUE</u>							
105-000-380-001 TRANSFER IN FR GEN FUND	41,647	0	0	0	0	0	_____
105-000-399-001 BEGINNING CASH BALANCE F	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>44,329</u>	<u>0</u>	<u>0</u>	=====
TOTAL TRANSFERS & NON-REVENUE	41,647	0	20,000	44,329	0	0	=====
<hr/>							
TOTAL REVENUES	158,107	60,191	81,666	45,088	0	63,698	=====

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105-FIRE INSURANCE REBATE FD
BUILDING DEPARTMENT
DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CONTRACTUAL SERVICES</u>							
105-150-600-533 BUILDING CODE TRAINING	0	0	3,000	0	0	0	0
TOTAL CONTRACTUAL SERVICES	0	0	3,000	0	0	0	0
<hr/>							
TOTAL BUILDING DEPARTMENT	0	0	3,000	0	0	0	0

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105-FIRE INSURANCE REBATE FD
 FIRE

DEPARTMENTAL EXPENDITURES

	2023-2024				2024-2025		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
SUPPLIES							
105-260-535-000 UNIFORM-1/4 MILL	5,739	0	0	0	0	0	
105-260-542-000 OPERATING EXPENSES	3,904	0	0	0	0	0	
105-260-545-000 FIRE FIGHTING SUPPLIES	0	0	0	0	0	0	
105-260-550-000 PROMOTIONAL OUTREACH SUP	0	0	0	0	0	0	
105-260-570-000 VEHICLE PARTS & SUPPLIES	0	0	0	0	0	0	
105-260-575-000 EQUIPMENT PARTS & SUPPLI	0	0	0	0	0	0	
TOTAL SUPPLIES	9,643	0	0	0	0	0	
CONTRACTUAL SERVICES							
105-260-600-533 TRAINING-FIRE ACADEMY	0	0	0	0	0	0	
105-260-610-000 TRAVEL EXPENSES	1,441	0	0	0	0	0	
105-260-635-VEH REPAIR & MAINT VEH OUTSD	0	0	0	0	0	0	
105-260-681-000 BANK FEES	0	0	0	0	0	0	
TOTAL CONTRACTUAL SERVICES	1,441	0	0	0	0	0	
CAPITAL OUTLAY							
105-260-900-000 CAPITAL EXPENSE	17,258	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	17,258	0	0	0	0	0	
TRANSFERS & OTHER							
105-260-950-200 TRANSFER OUT DEBT SERVIC	50,000	50,000	55,706	55,706	0	50,000	
TOTAL TRANSFERS & OTHER	50,000	50,000	55,706	55,706	0	50,000	
TOTAL FIRE	78,343	50,000	55,706	55,706	0	50,000	

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105-FIRE INSURANCE REBATE FD
 TRANSFERS OUT
 DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>TRANSFERS & OTHER</u>							
105-900-951-001 ENDING CASH BAL-FIRE FUN	0	0	22,960	0	0	13,698	=====
TOTAL TRANSFERS & OTHER	0	0	22,960	0	0	13,698	=====
<hr/>							
TOTAL TRANSFERS OUT	0	0	22,960	0	0	13,698	
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TOTAL EXPENDITURES	78,343	50,000	81,666	55,706	0	63,698	=====
<hr/>							
REVENUE OVER/(UNDER) EXPENDITURES	79,764	10,191	0	(10,618)	0	0	=====

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115-CDBG FUND
REVENUES

	2023-2024				2024-2025		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>INTERGOVERNMENT REVENUES</u>							
115-000-252-002 CDBG - WATERFRONT/PARKIN	0	0	0	0	0	0	_____
115-000-252-003 CDBG - DOWNTOWN STREETSC	0	0	0	0	0	0	_____
115-000-252-004 CDBG - MAIN ST FIRE STAT	0	0	0	0	0	0	_____
115-000-252-005 CDBG - PLANNING GRANT	0	0	0	0	0	0	_____
115-000-252-006 CDBG - COMM CTR & VCJ	0	0	0	0	0	0	_____
115-000-252-007 CDBG - HWY 603 FIRE STAT	0	0	0	0	0	0	_____
115-000-252-008 CDBG - DEPOT DISTRICT IM	0	0	0	0	0	0	_____
115-000-252-009 CDBG - NEW CITY HALL	0	0	0	0	0	0	_____
115-000-252-010 CDBG - SENIOR CITIZEN CE	0	0	0	0	0	0	_____
115-000-252-011 CDBG - BOYS & GIRLS CLUB	0	0	0	0	0	0	_____
115-000-252-012 CDBG - ATHLETIC COMPLEX	0	0	0	0	0	0	_____
115-000-252-013 CDBG - WATER TANK IMPROV	0	0	0	0	0	0	_____
115-000-252-014 CDBG - HISTORIC CITY HAL	0	0	0	0	0	0	_____
115-000-252-015 CDBG - LONGFELLOW DRIVE	0	0	0	0	0	0	_____
115-000-252-016 CDBG - DRAINAGE MASTER P	0	0	0	0	0	0	_____
115-000-252-017 CDBG - HISTORIC TRAIN DE	0	0	0	0	0	0	_____
115-000-252-018 CDBG - WASHINGTON ST IMP	0	0	0	0	0	0	_____
115-000-252-019 CDBG - PIER & HARBOR	0	0	0	0	0	0	_____
115-000-252-020 CDBG - CITY HALL ANNEX	0	0	0	0	0	0	_____
115-000-252-021 CDBG - HARBOR STUDY	0	0	0	0	0	0	_____
TOTAL INTERGOVERNMENT REVENUES	0	0	0	0	0	0	=====
<u>TRANSFERS & NON-REVENUE</u>							
115-000-380-900 TRANSFER IN	0	0	0	0	0	0	_____
115-000-399-000 BEGINNING/END CASH BALAN	0	0	0	0	0	0	=====
TOTAL TRANSFERS & NON-REVENUE	0	0	0	0	0	0	=====
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TOTAL REVENUES	0	0	0	0	0	0	=====

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115-CDBG FUND
CDBG EXPENSES

DEPARTMENTAL EXPENDITURES

	2023-2024			2024-2025			
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
SUPPLIES							
115-120-517-002 CDBG - WATERFRONT/PARKIN	0	0	0	0	0	0	
115-120-517-003 CDBG - DOWNTOWN STREETSC	0	0	0	0	0	0	
115-120-517-004 CDBG - MAIN ST FIRE STAT	0	0	0	0	0	0	
115-120-517-005 CDBG - PLANNING GRANT	0	0	0	0	0	0	
115-120-517-006 CDBG - COMM CTR & VCJ	0	0	0	0	0	0	
115-120-517-007 CDBG - HWY 603 FIRE STAT	0	0	0	0	0	0	
115-120-517-008 CDBG - DEPOT DISTRICT IM	0	0	0	0	0	0	
115-120-517-009 CDBG - NEW CITY HALL	0	0	0	0	0	0	
115-120-517-010 CDBG - SENIOR CITIZEN CE	0	0	0	0	0	0	
115-120-517-011 CDBG - BOYS AND GIRLS CL	0	0	0	0	0	0	
115-120-517-012 CDBG - ATHLETIC COMPLEX	0	0	0	0	0	0	
115-120-517-013 CDBG - WATER TANK IMPROV	0	0	0	0	0	0	
115-120-517-014 CDBG - HISTORIC CITY HAL	0	0	0	0	0	0	
115-120-517-015 CDBG - LONGFELLOW DRIVE	0	0	0	0	0	0	
115-120-517-016 CDBG - DRAINAGE MASTER P	0	0	0	0	0	0	
115-120-517-017 CDBG - HISTORIC TRAIN DE	0	0	0	0	0	0	
115-120-517-018 CDBG - WASHINGTON ST IMP	0	0	0	0	0	0	
115-120-517-019 CDBG - PIER & HARBOR	0	0	0	0	0	0	
115-120-517-020 CDBG - CITY HALL ANNEX	0	0	0	0	0	0	
115-120-517-021 CDBG - HARBOR STUDY	0	0	0	0	0	0	
115-120-517-022 TRANSFERS OUT	0	0	0	0	0	0	
115-120-517-023 CITY MATCH HWY 603 FIRE	0	0	0	0	0	0	
115-120-517-024 CITY MATCH - CITY HALL A	0	0	0	0	0	0	
115-120-517-090 PRIOR YEAR ADVANCED EXPE	0	0	0	0	0	0	
115-120-591-000 BANK FEES	0	0	0	0	0	0	
TOTAL SUPPLIES	0	0	0	0	0	0	
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TOTAL CDBG EXPENSES	0	0	0	0	0	0	
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TOTAL EXPENDITURES	0	0	0	0	0	0	
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REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0	0	0	0	

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120-FEDERAL GRANTS FUND
 REVENUES

	2023-2024				2024-2025		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>INTERGOVERNMENT REVENUES</u>							
120-000-257-025 GRANT REVENUE-ZETA	2,908,406	(963,300)	50,000	0	0	0	
120-000-257-026 GRANT REVENUE-IDA	73,689	(73,689)	50,000	0	0	0	
120-000-257-300 IDA ROAD REPAIRS FEMA RE	0	0	0	0	0	3,325,000	
120-000-257-306 WARD 6 ELEVATE ROADS HAZ	0	0	0	0	0	0	
120-000-257-555 SWIFT GRANT PROCEEDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>500,000</u>	
TOTAL INTERGOVERNMENT REVENUES	2,982,095	(1,036,989)	100,000	0	0	3,825,000	
<u>CHARGES FOR GOVT SERVICES</u>							
120-000-300-001 TRANSFER IN FROM GENERAL	0	0	0	0	0	0	
120-000-300-005 TRANSFER IN FROM MUN RES	0	0	0	0	0	0	
120-000-300-400 TRANSFER IN FROM UTIL	0	0	0	0	0	0	
120-000-326-001 INSURANCE PROCEEDS	187,393	0	0	0	0	0	
120-000-326-002 INSUR PROCEEDS IDA	<u>13,205</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CHARGES FOR GOVT SERVICES	200,597	0	0	0	0	0	
<u>MISCELLANEOUS REVENUE</u>							
120-000-340-000 INTEREST INCOME	<u>13,937</u>	<u>0</u>	<u>1,000</u>	<u>10,161</u>	<u>0</u>	<u>0</u>	
TOTAL MISCELLANEOUS REVENUE	13,937	0	1,000	10,161	0	0	
<u>TRANSFERS & NON-REVENUE</u>							
120-000-380-000 PRIOR PERIOD ADJUSTMENT	0	0	0	4,031	0	0	
120-000-380-180 TRANSFER IN MODERNIZATIO	0	0	0	0	0	0	
120-000-380-350 TRANSFER IN FROM, CO RD	0	0	0	0	0	175,000	
120-000-399-000 BEGINNING CASH BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL TRANSFERS & NON-REVENUE	0	0	0	4,031	0	175,000	
TOTAL REVENUES	3,196,629	(1,036,989)	101,000	14,192	0	4,000,000	

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120-FEDERAL GRANTS FUND
 ADMINISTRATION
 DEPARTMENTAL EXPENDITURES

	2023-2024				2024-2025		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
SUPPLIES							
120-120-501-000 CREDIT CARD FEES	0	0	0	0	0	0	
120-120-502-000 LEGAL SERVICES	<u>0</u>	<u>4,888</u>	<u>4,000</u>	<u>13,864</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL SUPPLIES	0	4,888	4,000	13,864	0	0	
CONTRACTUAL SERVICES							
120-120-699-000 DISASTER SUPPLIES	<u>0</u>	<u>0</u>	<u>4,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL CONTRACTUAL SERVICES	0	0	4,000	0	0	0	
CAPITAL OUTLAY							
120-120-900-555 SWIFT PROJECT COSTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>500,000</u>	<u></u>
TOTAL CAPITAL OUTLAY	0	0	0	0	0	500,000	
TOTAL ADMINISTRATION	0	4,888	8,000	13,864	0	500,000	

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120-FEDERAL GRANTS FUND
 POLICE
 DEPARTMENTAL EXPENDITURES

	2023-2024			2024-2025			
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>CONTRACTUAL SERVICES</u>							
120-200-699-000 DISASTER SUPPLIES	0	0	4,000	0	0	0	0
TOTAL CONTRACTUAL SERVICES	0	0	4,000	0	0	0	0
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TOTAL POLICE	0	0	4,000	0	0	0	0

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120-FEDERAL GRANTS FUND
 FIRE
 DEPARTMENTAL EXPENDITURES

	2023-2024				2024-2025		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>CONTRACTUAL SERVICES</u>							
120-260-699-001 DISASTER SUPPLIES	2,977	0	4,000	0	0	0	0
TOTAL CONTRACTUAL SERVICES	2,977	0	4,000	0	0	0	0
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TOTAL FIRE	2,977	0	4,000	0	0	0	0

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120-FEDERAL GRANTS FUND
 STREETS & PUBLIC WORKS
 DEPARTMENTAL EXPENDITURES

	2023-2024				2024-2025		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
SUPPLIES							
120-300-599-000 DISASTER SERVICES	431,341	0	80,000	0	0	0	
120-300-599-450 HARBOR ZETA EXPENSES	<u>302,319</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL SUPPLIES	733,660	0	80,000	0	0	0	
CONTRACTUAL SERVICES							
120-300-699-001 HURRICANE PREP SUPPLIES	<u>41,781</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL CONTRACTUAL SERVICES	41,781	0	5,000	0	0	0	
CAPITAL OUTLAY							
120-300-900-300 IDA ROAD REPAIRS-MEMA PW	0	0	0	4,071	0	3,500,000	
120-300-900-333 MEMA CITY WIDE DRAINAGE	0	0	0	85,288	0	0	
120-300-912-HAZ WARD 6 ELEVATE ROADS HAZ	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL CAPITAL OUTLAY	0	0	0	89,358	0	3,500,000	
TOTAL STREETS & PUBLIC WORKS	775,441	0	85,000	89,358	0	3,500,000	

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120-FEDERAL GRANTS FUND
 TRANSFERS OUT
 DEPARTMENTAL EXPENDITURES

	2023-2024				2024-2025		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>TRANSFERS & OTHER</u>							
120-900-950-006 TRANSFER OUT TO FUND 006	1,928,481	0	0	0	0	0	_____
120-900-950-121 TRANSFER OUT ARPA	0	16,709	0	0	0	0	_____
120-900-950-402 TRANSFER OUT UTIL C & M	0	0	0	0	0	0	_____
120-900-951-000 ENDING CASH BALANCE FEMA	0	0	0	0	0	0	=====
TOTAL TRANSFERS & OTHER	1,928,481	16,709	0	0	0	0	=====
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TOTAL TRANSFERS OUT	1,928,481	16,709	0	0	0	0	
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TOTAL EXPENDITURES	2,706,899	21,597	101,000	103,222	0	4,000,000	=====
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REVENUE OVER/(UNDER) EXPENDITURES	489,730	(1,058,587)	0	(89,030)	0	0	=====

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121-ARPA
 REVENUES

	2023-2024			2024-2025			
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>INTERGOVERNMENT REVENUES</u>							
121-000-257-058 GRANT REVENUE-ARPA	1,725,096	0	0	0	0	0	_____
121-000-269-000 COUNTY GRANT REVENUE	0	0	0	0	0	0	=====
TOTAL INTERGOVERNMENT REVENUES	1,725,096	0	0	0	0	0	=====
<u>MISCELLANEOUS REVENUE</u>							
121-000-340-000 INTEREST INCOME	0	0	0	0	0	0	=====
TOTAL MISCELLANEOUS REVENUE	0	0	0	0	0	0	=====
<u>TRANSFERS & NON-REVENUE</u>							
121-000-380-120 TRANSFER IN FR FEDERAL F	0	0	0	0	0	0	_____
121-000-399-000 BEGINNING CASH BALANCE	0	0	0	0	0	0	=====
TOTAL TRANSFERS & NON-REVENUE	0	0	0	0	0	0	=====
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TOTAL REVENUES	1,725,096	0	0	0	0	0	=====

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121-ARPA
UTILITY OPERATINGS
DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>							
<u>CAPITAL OUTLAY</u>							
121-700-900-000 UTILITIES CAPITAL EXPENS	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0
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TOTAL UTILITY OPERATINGS	0	0	0	0	0	0	0

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121-ARPA
 UTILITY OPERATIONS
 DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>CAPITAL OUTLAY</u>							
121-700-900-000 UTILITIES CAPITAL EXPENS	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0
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TOTAL UTILITY OPERATIONS	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	1,725,096	0	0	0	0	0	0

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125-CAP X GRANT FUND
 REVENUES

	(----- 2023-2024 -----)			(----- 2024-2025 -----)			
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>INTERGOVERNMENT REVENUES</u>							
125-000-257-125 CAP X GRANT REVENUE	0	250,000	250,000	0	0	0	0
TOTAL INTERGOVERNMENT REVENUES	0	250,000	250,000	0	0	0	0
<u>MISCELLANEOUS REVENUE</u>							
125-000-340-000 INTEREST INCOME	0	0	0	1,878	0	5,443	5,443
TOTAL MISCELLANEOUS REVENUE	0	0	0	1,878	0	5,443	5,443
<u>TRANSFERS & NON-REVENUE</u>							
125-000-399-000 BEGINNING CASH BALANCE	0	0	0	0	0	251,878	251,878
TOTAL TRANSFERS & NON-REVENUE	0	0	0	0	0	251,878	251,878
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TOTAL REVENUES	0	250,000	250,000	1,878	0	257,321	257,321

Item # 2.

125-CAP X GRANT FUND
 PUBLIC WORKS

DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>CAPITAL OUTLAY</u>							
125-300-900-000 CAPITAL EXPENSES	0	0	250,000	0	0	257,321	
TOTAL CAPITAL OUTLAY	0	0	250,000	0	0	257,321	
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TOTAL PUBLIC WORKS	0	0	250,000	0	0	257,321	
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TOTAL EXPENDITURES	0	0	250,000	0	0	257,321	
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REVENUE OVER/ (UNDER) EXPENDITURES	0	250,000	0	1,878	0	0	

Item # 2.

180-MODERNIZATION USE TAX
REVENUES

	2023-2024			2024-2025			
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
TAXES							
180-000-208-000 USE TAX REVENUE	479,819	512,658	502,500	266,668	0	533,335	
TOTAL TAXES	479,819	512,658	502,500	266,668	0	533,335	
INTERGOVERNMENT REVENUES							
180-000-252-300 MEMA REIMB IDA ROAD REPA	0	0	1,425,000	0	0	0	
180-000-252-306 MEMA REIMB WARD 6 ELEVAT	0	0	480,000	0	0	0	
180-000-257-003 MDOT GRANT HWY 603 TURN	0	0	400,000	0	0	0	
180-000-257-006 ADA GRANT REIMBUR	0	0	30,000	0	0	40,000	
180-000-257-007 MDOT BEYER DRIVE REIMB	0	0	280,000	0	0	0	
180-000-257-020 GRPC WASHINGTON SIDEWALK	0	0	120,000	0	0	0	
180-000-257-021 MDOT GRPC PINE DRIVE ST	0	0	140,000	0	0	0	
180-000-257-022 MDOT GRPC RANCH ST	0	0	120,000	0	0	0	
180-000-257-313 GRANT REV-NCRS-MAIN DRAI	0	0	0	0	0	1,760,000	
180-000-263-000 HANCOCK CO GRANT-SCIANNA	0	0	250,000	0	0	200,000	
TOTAL INTERGOVERNMENT REVENUES	0	0	3,245,000	0	0	2,000,000	
MISCELLANEOUS REVENUE							
180-000-340-000 INTEREST INCOME	1,504	907	441	4,073	0	11,809	
TOTAL MISCELLANEOUS REVENUE	1,504	907	441	4,073	0	11,809	
TRANSFERS & NON-REVENUE							
180-000-399-000 BEGINNING CASH BALANCE	0	0	1,054,000	0	0	676,322	
TOTAL TRANSFERS & NON-REVENUE	0	0	1,054,000	0	0	676,322	
TOTAL REVENUES	481,323	513,565	4,801,941	270,740	0	3,221,466	

Item # 2.

180-MODERNIZATION USE TAX
 PUBLIC WORKS
 DEPARTMENTAL EXPENDITURES

	2023-2024			2024-2025			
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
SUPPLIES							
180-300-541-000 DRAINAGE MATERIALS & SUP	39,776	11,021	50,000	6,866	0	0	
180-300-548-000 CULVERTS	0	0	25,000	9,466	0	0	
180-300-549-000 RIP RAP & ROCKS	0	0	25,000	9,824	0	0	
TOTAL SUPPLIES	39,776	11,021	100,000	26,156	0	0	
CONTRACTUAL SERVICES							
180-300-635-000 MAINT & REPAIR OUTSIDE V	0	4,570	0	0	0	0	
TOTAL CONTRACTUAL SERVICES	0	4,570	0	0	0	0	
CAPITAL OUTLAY							
180-300-900-000 CAPITAL EXPENSE	0	0	200,000	0	0	0	
180-300-900-001 DOWNTOWN STRIPING IMPROV	0	7,803	75,000	991	0	74,000	
180-300-900-003 HWY 603 TURNING LANES MD	0	6,091	500,000	38,322	0	0	
180-300-900-006 ADA TRANSITION STUDY	0	6,970	50,000	1,715	0	48,285	
180-300-900-007 BEYER DRIVE SIDEWALK	0	0	350,000	4,201	0	0	
180-300-900-020 WASHINGTON ST SIDEWALK&P	0	0	141,941	5,311	0	0	
180-300-900-021 PINE ST SIDEWALK	0	0	175,000	0	0	0	
180-300-900-022 RANCH ST SIDEWALK	0	0	150,000	0	0	0	
180-300-900-220 2020 PAVING PROJECTS	0	204,154	0	0	0	0	
180-300-900-223 2023 PAVING PROJECT	0	1,103	160,000	0	0	0	
180-300-900-300 IDA ROAD REPAIRS-MEMA PW	0	95,079	1,500,000	8,791	0	0	
180-300-900-306 WARD 6 ELEVATE ROADS HAZ	0	22,601	600,000	9,979	0	0	
180-300-900-310 SCIANNA DRAINAGE ROAD FL	0	23,250	500,000	10,415	0	392,000	
180-300-900-312 BAYOU DRIVE CULVERT PROJ	0	2,618	0	0	0	0	
180-300-900-313 NRCS MAIN DRAIN CLEANOUT	0	0	0	0	0	2,200,000	
TOTAL CAPITAL OUTLAY	0	369,669	4,401,941	79,725	0	2,714,285	
TOTAL PUBLIC WORKS	39,776	385,261	4,501,941	105,880	0	2,714,285	

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180-MODERNIZATION USE TAX
UTILITY OPERATIONS
DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>							
180-700-900-000 CAPITAL EXPENSE	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0
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TOTAL UTILITY OPERATIONS	0	0	0	0	0	0	0

Item # 2.

180-MODERNIZATION USE TAX
 TRANSFERS
 DEPARTMENTAL EXPENDITURES

	2023-2024				2024-2025		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>TRANSFERS & OTHER</u>							
180-900-950-120 TRANSFER OUT-FEDERAL FUN	0	0	0	0	0	0	
180-900-950-220 TRANSFER OUT-2020 BOND	80,000	100,000	225,000	225,000	0	225,000	
180-900-950-270 TRANSFER OUT-2016 BOND	0	0	75,000	75,000	0	75,000	
180-900-951-000 ENDING CASH BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>207,181</u>	
TOTAL TRANSFERS & OTHER	80,000	100,000	300,000	300,000	0	507,181	
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TOTAL TRANSFERS	80,000	100,000	300,000	300,000	0	507,181	
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TOTAL EXPENDITURES	119,776	485,261	4,801,941	405,880	0	3,221,466	
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REVENUE OVER/(UNDER) EXPENDITURES	361,546	28,304	0	(135,140)	0	0	

Item # 2.

200-DEBT SERVICE FUND
 REVENUES

	2023-2024				2024-2025		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
CHARGES FOR GOVT SERVICES							
200-000-300-001 AD VALOREM	0	0	0	0	0	0	
TOTAL CHARGES FOR GOVT SERVICES	0	0	0	0	0	0	
MISCELLANEOUS REVENUE							
200-000-340-000 INTEREST INCOME	3,708	740	700	1,883	0	5,460	
TOTAL MISCELLANEOUS REVENUE	3,708	740	700	1,883	0	5,460	
TRANSFERS & NON-REVENUE							
200-000-380-001 TRANSFER IN-FROM GENERAL	200,000	103,646	54,000	54,000	0	227,495	
200-000-380-012 TRANSFER IN-FIRE	154,419	154,418	148,711	148,711	0	0	
200-000-380-014 TRANSFER IN ADMIN ASSETS	18,000	3,058	0	0	0	0	
200-000-380-105 TRANSFER IN FIRE REBATE	50,000	50,000	55,706	55,706	0	50,000	
200-000-380-350 R & B TRANSFER IN FOR EQ	70,000	70,000	0	0	0	70,000	
200-000-380-400 TRANS IN FR UTIL FUND	122,856	0	0	0	0	0	
200-000-399-000 BEG CASH BALANCE	0	0	328,000	0	0	125,000	
TOTAL TRANSFERS & NON-REVENUE	615,275	381,122	586,417	258,417	0	472,495	
TOTAL REVENUES	618,983	381,862	587,117	260,300	0	477,955	

Item # 2.

200-DEBT SERVICE FUND

DEBT SERVICE

DEPARTMENTAL EXPENDITURES

	2023-2024			2024-2025			
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>CONTRACTUAL SERVICES</u>							
200-000-671-000 BANK CHARGES	0	0	0	0	0	0	
TOTAL CONTRACTUAL SERVICES	0	0	0	0	0	0	
<u>DEBT SERVICE</u>							
200-000-805-004 BOND PRINCIPAL - 2010	0	0	0	0	0	0	
200-000-805-012 FIRE LADDER TRUCK	68,095	68,095	68,095	68,095	0	0	
200-000-805-013 PW KUBOTA 2017 WITH KING	14,784	0	0	0	0	0	
200-000-805-015 UTIL-COMPACT ESCAVATOR	5,760	0	0	0	0	0	
200-000-805-017 UTIL-EXCAV. FUSING EQUI(	24,425)	0	0	0	0	0	
200-000-805-018 2 ZERO TURN MOWERS	3,309	1,655	0	0	0	0	
200-000-805-019 1/2 PW-1/2 UTIL==2018 BA	13,783	5,335	5,335	0	0	0	
200-000-805-021 2017 POLICE CAR	6,116	2,502	0	0	0	0	
200-000-805-022 CITY HALL CAR	6,115	2,502	0	0	0	0	
200-000-805-024 STREET SWEEPER	30,515	30,515	30,515	5,086	0	0	
200-000-805-121 CITY HALL POOL VEHICLE	0	0	0	0	0	0	
200-000-805-151 BUILDING DEPT TRUCK	0	0	6,500	0	0	6,500	
200-000-805-152 BUILDING DEPT TRUCK	0	0	6,500	0	0	6,500	
200-000-805-204 2019 POLICE TRUCK	5,724	5,722	5,722	4,769	0	954	
200-000-805-205 POLICE DURANGOS (2)	16,462	15,196	15,196	8,663	0	15,196	
200-000-805-206 2 POLICE CARS 2021	10,972	10,972	10,972	9,143	0	10,972	
200-000-805-207 (3) 2021 DOGE CHARGERS	9,289	22,294	22,294	18,578	0	22,294	
200-000-805-208 POLICE DEPT VEH	0	0	8,840	7,860	0	11,731	
200-000-805-209 POLICE DEPT VEH	0	0	8,840	7,860	0	11,731	
200-000-805-210 POLICE DEPT VEH	0	0	8,840	7,860	0	11,731	
200-000-805-211 POLICE DEPT VEH	0	0	8,840	7,860	0	11,731	
200-000-805-212 POLICE DEPT VEH	0	0	0	0	0	16,409	
200-000-805-213 POLICE DEPT VEH	0	0	0	0	0	0	
200-000-805-214 POLICE TRUCK	0	0	0	7,648	0	13,112	
200-000-805-215 POLICE TRUCK	0	0	0	7,648	0	13,112	
200-000-805-261 FIRE CHIEF TRUCK	6,491	6,491	6,491	5,409	0	6,491	
200-000-805-262 FIRE ASST CHIEF TRUCK	6,491	6,491	6,491	5,409	0	6,491	
200-000-805-263 2021 FIRE TRUCK	67,635	67,635	67,635	67,635	0	67,635	
200-000-805-264 FIRE-BREATHING APPARATUS	0	0	41,006	41,686	0	41,686	
200-000-805-265 FIRE DEPT SMALL EQUIP	0	0	0	0	0	0	
200-000-805-301 PW DUMP TRUCK	18,661	18,661	18,661	15,551	0	18,661	
200-000-805-302 NEW HOLLAND TRACTOR PW	7,038	42,229	42,228	35,191	0	42,229	
200-000-805-303 2 PICKUPS PW	0	0	0	0	0	0	
200-000-805-304 PW JOHN DEERE 75G EXCAVA	13,257	22,726	22,726	18,938	0	22,726	
200-000-805-305 PW JOHN DEERE 60G EXCAVA	7,389	17,735	17,735	14,779	0	17,735	
200-000-805-306 PW EQUIP 3	0	0	17,680	0	0	17,680	
200-000-805-307 PW EQUIP 4	0	0	16,427	7,648	0	13,112	
200-000-805-308 PW EQUIP 5	0	0	0	0	0	0	
200-000-805-309 PW SMALL EQUIPMENT	0	0	0	0	0	0	
200-000-805-310 PW SMALL EQUIP	0	0	0	0	0	0	
200-000-805-321 REC TRUCKI	0	0	6,500	0	0	6,500	
200-000-805-322 REC SMALL EQUIP	0	0	0	0	0	0	
200-000-805-323 REC SMALL EQUIP	0	0	0	0	0	0	

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200-DEBT SERVICE FUND
 DEBT SERVICE
 DEPARTMENTAL EXPENDITURES

	2023-2024				2024-2025		
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
200-000-805-401 UTIL TRUCKS	0	0	0	0	0	0	_____
200-000-805-402 UTIL EQUIP	0	0	0	0	0	0	_____
200-000-805-403 UTIL EQUIP	0	0	0	0	0	0	_____
200-000-805-404 UTIL EQUIP 21-1	0	0	0	0	0	0	_____
200-000-805-405 UTIL EQUIP 21-2	0	0	0	0	0	0	_____
200-000-805-406 UTIL EQUIP-3	0	0	0	0	0	0	_____
200-000-805-407 UTIL SMALL EQUIP	0	0	0	0	0	0	_____
200-000-805-901 UTIL/PW DUMP TRUCK	18,665	9,332	0	7,777	0	9,332	_____
200-000-810-001 POLICE CARS (10)	0	0	0	0	0	0	_____
200-000-810-003 2016 CINDER CHASSIS FIRE	55,706	55,706	55,706	55,706	0	55,706	_____
200-000-810-004 BOND INTEREST - 2010	0	0	0	0	0	0	_____
200-000-811-002 BOND ISSUANCE COSTS	0	0	0	0	0	0	_____
200-000-820-000 INTEREST ON LEASE	0	0	0	0	0	0	_____
TOTAL DEBT SERVICE	367,831	411,792	525,773	436,798	0	477,955	_____
TOTAL DEBT SERVICE	367,831	411,792	525,773	436,798	0	477,955	_____

Item # 2.

200-DEBT SERVICE FUND
STREETS
DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
DEBT SERVICE							
200-300-805-016 DUMP TRUCK 1/2 UTIL 1/2	7,981	3,990	3,991	1,995	0	0	
200-300-805-023 DURASPRAY PATCHER	<u>10,595</u>	<u>5,297</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL DEBT SERVICE	18,576	9,288	3,991	1,995	0	0	
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TOTAL STREETS	18,576	9,288	3,991	1,995	0	0	

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200-DEBT SERVICE FUND
 TRANSFERS & CASH
 DEPARTMENTAL EXPENDITURES

	2023-2024				2024-2025		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
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<u>TRANSFERS & OTHER</u>							
200-900-951-000 ENDING CASH	0	0	57,354	0	0	0	0
TOTAL TRANSFERS & OTHER	0	0	57,354	0	0	0	0
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TOTAL TRANSFERS & CASH	0	0	57,354	0	0	0	0
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TOTAL EXPENDITURES	386,407	421,080	587,117	438,793	0	477,955	
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REVENUE OVER/(UNDER) EXPENDITURES	232,575	(39,217)	0	(178,493)	0	(0)	

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220-2020 GO BOND FUND
 REVENUES

	2023-2024			2024-2025		
2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>TAXES</u>						
220-000-200-000 REAL PROPERTY TAXES	0	375,833	185,635	181,044	0	171,899
220-000-201-000 AUTOMOBILE PROPERTY TAX	0	16,123	21,168	16,590	0	18,928
220-000-202-000 PERSONAL PROPERTY TAX	0	343	9,979	8,088	0	8,468
220-000-202-003 MOBILE HOME PROPERTY TAX	0	4	41	50	0	50
220-000-203-000 REAL-PRIOR	0	31	0	45	0	0
220-000-204-000 AUTOMOBILE-PRIOR	0	2	0	1,035	0	0
220-000-205-000 PERSONAL-PRIOR	0	91	0	202	0	0
220-000-207-001 UTILITY TAXES	0	0	6,147	7,036	0	6,591
TOTAL TAXES	0	392,428	222,970	214,090	0	205,936
<u>CHARGES FOR GOVT SERVICES</u>						
220-000-300-001 TRANSFER IN GENERAL FUND	311,374	0	0	0	0	0
220-000-300-180 TRANSFER IN MODERNIZATIO	80,000	100,000	225,000	225,000	0	225,000
TOTAL CHARGES FOR GOVT SERVICES	391,374	100,000	225,000	225,000	0	225,000
<u>MISCELLANEOUS REVENUE</u>						
220-000-340-000 INTEREST INCOME	244	149	200	1,260	0	1,260
TOTAL MISCELLANEOUS REVENUE	244	149	200	1,260	0	1,260
<u>TRANSFERS & NON-REVENUE</u>						
220-000-380-350 TRANSFER IN COUNTY RD AN	0	0	0	0	0	0
220-000-399-000 BEGINNING CASH BALANCE	0	0	500	0	0	14,213
TOTAL TRANSFERS & NON-REVENUE	0	0	500	0	0	14,213
TOTAL REVENUES	391,617	492,577	448,670	440,349	0	446,409

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220-2020 GO BOND FUND

DEBT SERVICE

DEPARTMENTAL EXPENDITURES

	2023-2024				2024-2025		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
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DEBT SERVICE							
220-000-805-007 2020 GO BOND PRINCIPAL	280,000	285,000	290,000	0	0	295,000	
220-000-810-007 2020 BOND INTEREST	165,814	157,520	152,625	76,313	0	147,550	
220-000-811-002 BOND COSTS	<u>2,800</u>	<u>2,800</u>	<u>3,500</u>	<u>369,080</u>	<u>0</u>	<u>2,800</u>	
TOTAL DEBT SERVICE	448,614	445,320	446,125	445,393	0	445,350	
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TOTAL DEBT SERVICE	448,614	445,320	446,125	445,393	0	445,350	

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220-2020 GO BOND FUND
 TRANSFERS AND OTHER
 DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>TRANSFERS & OTHER</u>							
220-900-951-000 ENDING CASH BALANCE	0	0	2,545	0	0	1,059	
TOTAL TRANSFERS & OTHER	0	0	2,545	0	0	1,059	
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TOTAL TRANSFERS AND OTHER	0	0	2,545	0	0	1,059	
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TOTAL EXPENDITURES	448,614	445,320	448,670	445,393	0	446,409	
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REVENUE OVER/(UNDER) EXPENDITURES	(56,997)	47,257	0	(5,044)	0	0	

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245-22 NEG NOTE DEBT SERVICE
 REVENUES

	2021-2022	2022-2023	2023-2024			2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CHARGES FOR GOVT SERVICES</u>							
245-000-300-007 TRANSFER IN-EMERGENCY FU	0	51,680	0	0	0	0	
245-000-300-450 TRANSFER IN-HARBOR OPERA	0	0	0	0	0	0	
TOTAL CHARGES FOR GOVT SERVICES	0	51,680	0	0	0	0	
<u>MISCELLANEOUS REVENUE</u>							
245-000-340-000 INTEREST INCOME	0	350	124	2,067	0	5,991	
TOTAL MISCELLANEOUS REVENUE	0	350	124	2,067	0	5,991	
<u>TRANSFERS & NON-REVENUE</u>							
245-000-380-345 TRANSFER IN FR 22 NEG CO	0	298,000	0	0	0	0	
245-000-380-452 TRANSFER IN FR 452 C&M H	0	363,600	406,000	406,000	0	383,000	
245-000-399-000 BEGINNING CASH BALANCE	0	0	0	0	0	7,892	
TOTAL TRANSFERS & NON-REVENUE	0	661,600	406,000	406,000	0	390,892	
TOTAL REVENUES	0	713,630	406,124	408,067	0	396,883	

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245-22 NEG NOTE DEBT SERVICE
DEBT SERVICE
DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>DEBT SERVICE</u>							
245-000-805-008 PRINCIPAL PAYMENT	0	360,000	360,000	360,000	0	360,000	
245-000-810-008 INTEREST PAYMENT	0	53,280	42,624	42,535	0	31,968	
245-000-811-008 BOND COSTS	0	0	3,500	0	0	0	
245-000-840-000 BANK FEES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL DEBT SERVICE	0	413,280	406,124	402,535	0	391,968	
<u>TRANSFERS & OTHER</u>							
245-000-951-000 ENDING CASH BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,915</u>	
TOTAL TRANSFERS & OTHER	0	0	0	0	0	4,915	
TOTAL DEBT SERVICE	0	413,280	406,124	402,535	0	396,883	

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245-22 NEG NOTE DEBT SERVICE
 INTERFUND

DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>TRANSFERS & OTHER</u>							
245-900-950-450 TRANSFER OUT HARBOR OPS	0	298,000	0	0	0	0	0
TOTAL TRANSFERS & OTHER	0	298,000	0	0	0	0	0
<hr/>							
TOTAL INTERFUND	0	298,000	0	0	0	0	0
<hr/>							
TOTAL EXPENDITURES	0	711,280	406,124	402,535	0	396,883	0
<hr/>							
REVENUE OVER/ (UNDER) EXPENDITURES	0	2,350	0	5,532	0	0	0

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270-2016 DEBT SERV R&B BOND
 REVENUES

	2021-2022	2022-2023	2023-2024			2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
TAXES							
270-000-200-000 REAL PROPERTY TAXES	0	202,351	83,316	81,261	0	123,455	
270-000-201-000 AUTOMOBILIE PROPERTY TAX	0	8,675	9,500	7,783	0	13,593	
270-000-202-000 PERSONAL PROPERTY TAX	0	185	4,479	3,632	0	6,082	
270-000-202-003 MOBILE HOME PROPERTY TAX	0	2	19	19	0	36	
270-000-203-000 REAL-PRIOR	0	97	0	24	0	0	
270-000-204-000 AUTOMOBILE-PRIOR	0	1	0	557	0	0	
270-000-205-000 PERSONAL-PRIOR	0	48	0	114	0	0	
270-000-205-003 MOBILE HOME-PRIOR	0	1	0	10	0	0	
270-000-207-001 UTILITIES TAXES	0	0	2,759	3,158	0	4,733	
TOTAL TAXES	0	211,359	100,073	96,557	0	147,899	
CHARGES FOR GOVT SERVICES							
270-000-300-303 TRANSFER IN-FIRST BANK A	0	0	0	0	0	0	
TOTAL CHARGES FOR GOVT SERVICES	0	0	0	0	0	0	
MISCELLANEOUS REVENUE							
270-000-340-000 INTEREST INCOME	1,090	157	103	170	0	490	
TOTAL MISCELLANEOUS REVENUE	1,090	157	103	170	0	490	
TRANSFERS & NON-REVENUE							
270-000-380-001 TRANSFER IN FR GENERAL F	213,615	0	0	0	0	0	
270-000-380-180 TRANSFER IN FROM MODERNI	0	0	75,000	75,000	0	85,000	
270-000-399-000 BEGINNING CASH BALANCE	0	0	80,324	0	0	25,763	
TOTAL TRANSFERS & NON-REVENUE	213,615	0	155,324	75,000	0	110,763	
TOTAL REVENUES	214,705	211,517	255,500	171,727	0	259,152	

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270-2016 DEBT SERV R&B BOND
 DEBT SERVICE

DEPARTMENTAL EXPENDITURES	2023-2024				2024-2025		
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>DEBT SERVICE</u>							
270-000-805-006 2016 R&B PRINCIPAL	170,000	175,000	180,000	180,000	0	190,000	
270-000-810-006 2016 R&B BOND INTEREST	80,625	76,375	72,000	72,000	0	67,500	
270-000-840-000 BANK FEES	<u>1,400</u>	<u>1,450</u>	<u>3,500</u>	<u>1,400</u>	<u>0</u>	<u>1,400</u>	
TOTAL DEBT SERVICE	252,025	252,825	255,500	253,400	0	258,900	
<u>TRANSFERS & OTHER</u>							
270-000-951-000 ENDING CASH	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>252</u>	
TOTAL TRANSFERS & OTHER	0	0	0	0	0	252	
TOTAL DEBT SERVICE	252,025	252,825	255,500	253,400	0	259,152	
TOTAL EXPENDITURES	252,025	252,825	255,500	253,400	0	259,152	
REVENUE OVER/(UNDER) EXPENDITURES	(37,320)	(41,308)	0	(81,674)	0	0	

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300-DOJ FUNDS
 REVENUES

	(----- 2023-2024 -----)			(----- 2024-2025 -----)			
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>INTERGOVERNMENT REVENUES</u>							
300-000-260-000 FEDERAL EQUITABLE SHARIN	0	22,147	0	4,179	0	0	
TOTAL INTERGOVERNMENT REVENUES	0	22,147	0	4,179	0	0	
<u>MISCELLANEOUS REVENUE</u>							
300-000-340-000 INTEREST INCOME	713	110	67	455	0	1,316	
TOTAL MISCELLANEOUS REVENUE	713	110	67	455	0	1,316	
<u>TRANSFERS & NON-REVENUE</u>							
300-000-380-302 TRANSFER IN	0	0	0	0	0	0	
300-000-399-000 BEGINNING CASH BALANCE	0	0	79,933	0	0	32,000	
TOTAL TRANSFERS & NON-REVENUE	0	0	79,933	0	0	32,000	
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TOTAL REVENUES	713	22,257	80,000	4,634	0	33,316	
	=====	=====	=====	=====	=====	=====	=====

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300-DOJ FUNDS

POLICE

DEPARTMENTAL EXPENDITURES

	2023-2024				2024-2025		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>SUPPLIES</u>							
300-200-542-000 OPERATING EXPENSES	3,167	0	20,000	3,312	0	20,000	
TOTAL SUPPLIES	3,167	0	20,000	3,312	0	20,000	
<u>CAPITAL OUTLAY</u>							
300-200-900-000 CAPITAL EXPENSE	15,824	37,347	60,000	5,300	0	12,000	
TOTAL CAPITAL OUTLAY	15,824	37,347	60,000	5,300	0	12,000	
<u>TRANSFERS & OTHER</u>							
300-200-950-001 TRANSFER OUT - GEN FUND	0	0	0	0	0	0	
TOTAL TRANSFERS & OTHER	0	0	0	0	0	0	
TOTAL POLICE	18,991	37,347	80,000	8,612	0	32,000	

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300-DOJ FUNDS
 TRANSFERS & OTHER
 DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>							
<u>TRANSFERS & OTHER</u>							
300-900-951-000 ENDING CASH BALANCE	0	0	0	0	0	1,316	=====
TOTAL TRANSFERS & OTHER	0	0	0	0	0	1,316	=====
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TOTAL TRANSFERS & OTHER	0	0	0	0	0	1,316	
<hr/>							
TOTAL EXPENDITURES	18,991	37,347	80,000	8,612	0	33,316	=====
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REVENUE OVER/(UNDER) EXPENDITURES	(18,278)	(15,090)	0	(3,978)	0	0	=====

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305-CAPITAL PROJECTS FUND
 REVENUES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>INTERGOVERNMENT REVENUES</u>							
305-000-257-018 GRANT REV-603 LAUNCH	0	0	0	0	0	150,000	_____
305-000-257-023 GRPC-ADA TRANSITION STUD	0	0	0	0	0	0	_____
305-000-257-200 POLICE DEPT GCRF REVENUE	0	0	0	1,897,086	0	0	_____
305-000-257-301 GRANT REV SOUTHERN RAIL	0	0	0	0	0	100,000	_____
305-000-257-333 GRANT-MDA-DEPOT REVITALI	0	0	0	2,378	0	300,000	_____
305-000-257-345 GCRF-BOARDWALK PHASE 2	0	0	0	0	0	1,400,000	_____
305-000-257-401 GRANT REVENUE-COURT ST M	0	0	0	(40,292)	0	1,000,000	=====
TOTAL INTERGOVERNMENT REVENUES	0	0	0	1,859,171	0	2,950,000	_____
<u>MISCELLANEOUS REVENUE</u>							
305-000-340-000 INTEREST INCOME	0	0	0	0	0	0	=====
TOTAL MISCELLANEOUS REVENUE	0	0	0	0	0	0	_____
<u>TRANSFERS & NON-REVENUE</u>							
305-000-380-005 TRANSFER IN FROM MUN RES	0	0	0	0	0	622,200	_____
305-000-399-000 BEGINNING CASH BALANCE	0	0	0	0	0	15,000	=====
TOTAL TRANSFERS & NON-REVENUE	0	0	0	0	0	637,200	_____
<hr/>							
TOTAL REVENUES	0	0	0	1,859,171	0	3,587,200	=====

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305-CAPITAL PROJECTS FUND
ADMINISTRATION
DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CONTRACTUAL SERVICES</u>							
305-120-635-BLD BUILDING REPAIRS-OUTSID	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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305-CAPITAL PROJECTS FUND
 BUILDING & GROUNDS
 DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>CAPITAL OUTLAY</u>							
305-192-900-007 SOUTHERN RAIL-AMTRAK PRO	0	0	0	0	0	217,200	_____
305-192-900-323 COMMUNITY HALL PARKING I	0	0	0	0	0	0	_____
305-192-900-333 DEPOT IMPROVEMENTS	0	0	0	162,776	0	150,000	_____
305-192-900-334 DEPOT PARKING SSC COMM C	0	0	0	0	0	50,000	_____
305-192-900-335 TRAIN DEPOT-DEPOT WAY PA	0	0	0	0	0	100,000	_____
305-192-900-401 COURT STREET CC/PARKING	<u>0</u>	<u>0</u>	<u>0</u>	<u>81,905</u>	<u>0</u>	<u>1,200,000</u>	<u>_____</u>
TOTAL CAPITAL OUTLAY	0	0	0	244,681	0	1,717,200	_____
<hr/>							
TOTAL BUILDING & GROUNDS	0	0	0	244,681	0	1,717,200	_____

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305-CAPITAL PROJECTS FUND
POLICE
DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>							
305-200-901-000 POLICE DEPARTMENT BUILDI	0	0	0	273,873	0	0	
TOTAL CAPITAL OUTLAY	0	0	0	273,873	0	0	
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TOTAL POLICE	0	0	0	273,873	0	0	

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305-CAPITAL PROJECTS FUND
FIRE
DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>							
305-260-900-000 FIRE DEPT A/C REPAIR	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0
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TOTAL FIRE	0	0	0	0	0	0	0

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305-CAPITAL PROJECTS FUND
 STREETS & PUBLIC WORKS
 DEPARTMENTAL EXPENDITURES

	----- 2023-2024 -----				----- 2024-2025 -----		
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>							
305-300-900-023 ADA TRANSITION STUDY	0	0	0	0	0	0	_____
305-300-900-308 RESERVE STREET DRAINAGE	0	0	0	5,825	0	0	_____
305-300-900-309 CANAL SURVEY PHASE 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>70,000</u>	=====
TOTAL CAPITAL OUTLAY	0	0	0	10,825	0	70,000	=====
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TOTAL STREETS & PUBLIC WORKS	0	0	0	10,825	0	70,000	

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305-CAPITAL PROJECTS FUND
 PARKS & PROPERTY MAINT.
 DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>CAPITAL OUTLAY</u>							
305-302-900-345 BOARDWALK PHASE 2 PROJEC	0	0	0	0	0	1,400,000	_____
305-302-905-018 BOAT LAUNCH HWY 603	0	0	0	0	0	150,000	_____
305-302-905-320 CITY PARK ADA IMPROVEMEN	0	0	0	915	0	250,000	=====
TOTAL CAPITAL OUTLAY	0	0	0	915	0	1,800,000	=====
<hr/>							
TOTAL PARKS & PROPERTY MAINT.	0	0	0	915	0	1,800,000	
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TOTAL EXPENDITURES	0	0	0	530,294	0	3,587,200	=====
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REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	1,328,878	0	0	=====

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320-2020 GO BOND
 REVENUES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>INTERGOVERNMENT REVENUES</u>							
320-000-257-019 ST JOHN /EASTERBROOK PRO	411,483	51,481	0	29,295	0	0	0
TOTAL INTERGOVERNMENT REVENUES	411,483	51,481	0	29,295	0	0	0
<u>MISCELLANEOUS REVENUE</u>							
320-000-340-000 INTEREST INCOME	13,682	624	100	3,456	0	0	0
320-000-346-000 DONATIONS FROM PRIVATE S	178,748	0	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUE	192,430	624	100	3,456	0	0	0
<u>TRANSFERS & NON-REVENUE</u>							
320-000-380-115 TRANSFER IN FR FUND 115	10,889	0	0	0	0	0	0
320-000-391-000 BOND PROCEEDS	0	0	0	0	0	0	0
320-000-399-000 BEG CASH BAL	0	0	539,900	0	0	399,949	0
TOTAL TRANSFERS & NON-REVENUE	10,889	0	539,900	0	0	399,949	0
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TOTAL REVENUES	614,802	52,105	540,000	32,751	0	399,949	0
	=====	=====	=====	=====	=====	=====	=====

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320-2020 GO BOND
STREETS AND PUBLIC WORKS
DEPARTMENTAL EXPENDITURES

			2023-2024			2024-2025	
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>							
320-300-900-000 COUNCIL BUILDING ROOF RE	0	0	60,000	0	0	0	
320-300-900-001 PARKING LOT PAVING DOWTO	0	0	0	0	0	0	
320-300-900-019 DRAINAGE ST JOHN/EASTERB	667,943	66,965	0	0	0	0	
320-300-900-120 CITY HALL WINDOW REPLACE	0	0	230,000	0	0	0	
320-300-900-121 CITY HALL RENOVATIONS	0	0	0	0	0	0	
320-300-900-260 HVAC REPAIRS	0	0	150,000	40,500	0	261,483	
320-300-900-261 WINDOWS REPAIR REPLACEME	0	0	0	0	0	0	
320-300-900-320 2020 ROAD PROJECT CAPITA	2,256,344	0	0	0	0	0	
320-300-900-330 MLK SPLPAD-CITY PAID FOR	253,538	0	0	0	0	0	
320-300-905-004 BEYER DRIVE SIDEWALK (A	2,509	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	3,175,316	66,965	440,000	40,500	0	261,483	
TOTAL STREETS AND PUBLIC WORKS	3,175,316	66,965	440,000	40,500	0	261,483	

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320-2020 GO BOND
 PARKS & RECREATION
 DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>CAPITAL OUTLAY</u>							
320-302-900-302 PICKLEBALL COURTS	0	8,000	100,000	56,902	0	138,466	
TOTAL CAPITAL OUTLAY	0	8,000	100,000	56,902	0	138,466	
TOTAL PARKS & RECREATION	0	8,000	100,000	56,902	0	138,466	

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320-2020 GO BOND

TRANSFERS OUT

DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>TRANSFERS & OTHER</u>							
320-900-951-000 ENDING CASH BALANCE	0	0	0	0	0	0	
TOTAL TRANSFERS & OTHER	0	0	0	0	0	0	
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TOTAL TRANSFERS OUT	0	0	0	0	0	0	
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TOTAL EXPENDITURES	3,175,316	74,965	540,000	97,402	0	399,949	
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REVENUE OVER/(UNDER) EXPENDITURES	(2,560,514)	(22,860)	0	(64,651)	0	0	

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345-HARB CONST \$1.8M NEG NOTE
 REVENUES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>INTERGOVERNMENT REVENUES</u>							
345-000-260-001 HARBOR REPAIRS FEMA GRAN	0	0	0	0	0	3,420,000	_____
345-000-260-002 DREDGING REIMB FEMA GRAN	0	0	0	0	0	665,000	=====
TOTAL INTERGOVERNMENT REVENUES	0	0	0	0	0	4,085,000	=====
<u>CHARGES FOR GOVT SERVICES</u>							
345-000-326-001 INSURANCE PROCEEDS	0	0	0	0	0	0	=====
TOTAL CHARGES FOR GOVT SERVICES	0	0	0	0	0	0	=====
<u>MISCELLANEOUS REVENUE</u>							
345-000-340-000 INTEREST INCOME	466	1,959	0	7,588	0	22,005	=====
TOTAL MISCELLANEOUS REVENUE	466	1,959	0	7,588	0	22,005	=====
<u>TRANSFERS & NON-REVENUE</u>							
345-000-390-000 PROCEEDS OF LOAN	0	0	0	0	0	0	_____
345-000-399-000 BEGINNING CASH BALANCE	0	0	600,000	0	0	991,000	=====
TOTAL TRANSFERS & NON-REVENUE	0	0	600,000	0	0	991,000	=====
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TOTAL REVENUES	466	1,959	600,000	7,588	0	5,098,005	=====

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345-HARB CONST \$1.8M NEG NOTE

DEBT SERVICE

DEPARTMENTAL EXPENDITURES

	2023-2024				2024-2025		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
DEBT SERVICE							
345-000-811-002 BOND COSTS	13,500	0	0	0	0	0	
345-000-830-000 INTEREST EXPENSE	<u>8,880</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL DEBT SERVICE	22,380	0	0	0	0	0	
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TOTAL DEBT SERVICE	22,380	0	0	0	0	0	

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345-HARB CONST \$1.8M NEG NOTE
 ADMINISTRATION
 DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>CONTRACTUAL SERVICES</u>							
345-120-681-000 BANK FEES	<u>44</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CONTRACTUAL SERVICES	44	0	0	0	0	0	0
<u>CAPITAL OUTLAY</u>							
345-120-900-001 ZETA REPAIRS HARBOR FEMA	126,388	286,880	600,000	45,186	0	3,600,000	
345-120-900-002 DREDGING HARBOR FEMA	<u>0</u>	<u>48,750</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>700,000</u>	
TOTAL CAPITAL OUTLAY	126,388	335,630	600,000	45,186	0	4,300,000	
TOTAL ADMINISTRATION	126,432	335,630	600,000	45,186	0	4,300,000	

Item # 2.

345-HARB CONST \$1.8M NEG NOTE

TRANSFERS & OTHER

DEPARTMENTAL EXPENDITURES

	2023-2024				2024-2025		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>							
<u>TRANSFERS & OTHER</u>							
345-900-950-245 TRANSFER OUT 22 NEG NOTE	0	298,000	0	0	0	0	0
TOTAL TRANSFERS & OTHER	0	298,000	0	0	0	0	0
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TOTAL TRANSFERS & OTHER	0	298,000	0	0	0	0	0
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TOTAL EXPENDITURES	148,812	633,630	600,000	45,186	0	4,300,000	
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REVENUE OVER/(UNDER) EXPENDITURES	(148,346)	(631,671)	0	(37,598)	0	798,005	

Item # 2.

350-COUNTY ROAD & BRIDGE
 REVENUES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
TAXES							
350-000-200-000 REAL PROPERTY TAX	0	192,678	152,260	161,523	0	156,272	_____
350-000-201-000 AUTOMOBILE TAX	0	8,171	17,362	14,806	0	17,203	_____
350-000-202-000 PERSONAL PROPERTY TAX	0	174	8,185	7,197	0	7,699	_____
350-000-202-003 MOBILE HOME TAX	0	2	34	35	0	46	_____
350-000-203-000 PRIOR YEAR REAL	0	62	0	23	0	0	_____
350-000-204-000 PRIOR YEAR AUTO	0	1	0	530	0	0	_____
350-000-205-000 PRIOR YEAR PERSONAL	0	52	0	106	0	0	_____
350-000-205-003 MOBILE HOMES PRIOR	0	1	0	8	0	0	_____
350-000-207-001 UTILITIES TAX	0	0	5,042	6,260	0	5,991	_____
TOTAL TAXES	0	201,141	182,883	190,489	0	187,211	_____
INTERGOVERNMENT REVENUES							
350-000-257-001 GRPC OLD SPANISH TRAIL L	0	0	0	0	0	483,760	_____
350-000-257-002 WASHINGTON ST SIDEWALKS	0	0	0	0	0	96,700	_____
350-000-257-004 GRPC BEYER DRIVE GRANT	0	0	0	0	0	396,240	_____
350-000-257-020 GRPC 603 TURN LANES	0	0	0	0	0	550,000	_____
350-000-257-021 GRPC-PINE,RANCH,FELICITY	0	0	0	0	0	1,288,803	_____
350-000-257-306 FEMA WARD 6 ELAVATE (IRE	0	0	0	0	0	480,000	_____
350-000-262-000 PRORATA COUNTY RD & BRG	191,234	188,546	186,761	199,120	0	187,211	_____
TOTAL INTERGOVERNMENT REVENUES	191,234	188,546	186,761	199,120	0	3,482,714	_____
MISCELLANEOUS REVENUE							
350-000-340-000 INTEREST INCOME	2,324	845	356	7,301	0	21,173	_____
TOTAL MISCELLANEOUS REVENUE	2,324	845	356	7,301	0	21,173	_____
TRANSFERS & NON-REVENUE							
350-000-380-001 TRANSFERS IN	185,089	0	0	0	0	0	_____
350-000-399-000 BEG CASH BALANCE	0	0	300,000	0	0	972,000	_____
TOTAL TRANSFERS & NON-REVENUE	185,089	0	300,000	0	0	972,000	_____
TOTAL REVENUES							
	378,647	390,532	670,000	396,910	0	4,663,098	_____
	=====	=====	=====	=====	=====	=====	=====

Item # 2.

350-COUNTY ROAD & BRIDGE
 PUBLIC WORKS
 DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
SUPPLIES							
350-300-551-000 STREET MATERIALS	34,106	16,811	50,000	17,046	0	25,000	_____
350-300-563-000 SIGN MATERIALS & SUPPLIE	<u>0</u>	<u>8,606</u>	<u>30,000</u>	<u>6,485</u>	<u>0</u>	<u>10,000</u>	=====
TOTAL SUPPLIES	34,106	25,417	80,000	23,531	0	35,000	_____
CONTRACTUAL SERVICES							
350-300-600-300 SMPDD PAVING PLAN SERVIC	0	0	0	0	0	0	_____
350-300-645-000 OPERATING SUPPLIES	<u>25,857</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	=====
TOTAL CONTRACTUAL SERVICES	25,857	0	0	0	0	0	_____
DEBT SERVICE							
350-300-811-001 PAYING AGENT FEES (GO BO	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	=====
TOTAL DEBT SERVICE	0	0	0	0	0	0	_____
CAPITAL OUTLAY							
350-300-900-000 CAPITAL EQUIPMENT	0	0	0	0	0	0	_____
350-300-900-001 OLD SPANISH TRAIL LIGHTI	0	0	0	0	0	580,512	_____
350-300-900-002 WASHINGTON STREET SIDEWA	0	0	0	0	0	120,875	_____
350-300-900-004 BEYER DRIVE SIDEWALK	0	0	0	0	0	495,299	_____
350-300-900-020 603 TURNING LANES	0	0	0	0	0	787,500	_____
350-300-900-021 PINE,RANC,FELICITY,SUEBE	0	0	0	0	0	1,546,552	_____
350-300-900-300 CAPITAL OUTLAY-STREETS	20,800	0	490,000	0	0	0	_____
350-300-900-301 CAPITAL OUTLAY-SEMINARY	0	0	0	0	0	0	_____
350-300-900-302 PAVE PARKING LOT STATE S	0	0	0	0	0	0	_____
350-300-900-303 MICHAEL DRIVE DRAINAGE	0	0	0	0	0	0	_____
350-300-900-306 WARD 6 ELEVATE ROADS (IR	0	0	0	0	0	600,000	_____
350-300-900-399 DOWNTOWN STRIPING PROJEC	0	0	0	0	0	0	_____
350-300-912-004 VINE CIRCLE DRAINAGE PRO	0	0	0	0	0	0	_____
350-300-912-005 RESERVE ST PAVING REPAIR	0	0	0	0	0	0	_____
350-300-912-006 OST & RR PAVING PROJECT	0	0	0	0	0	0	_____
350-300-912-007 ELAINE DR ETAL HAZARD MI	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	=====
TOTAL CAPITAL OUTLAY	20,800	0	490,000	0	0	4,130,738	_____
TRANSFERS & OTHER							
350-300-950-200 TRANSFERS OUT DEBT SERV	<u>70,000</u>	<u>70,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>70,000</u>	=====
TOTAL TRANSFERS & OTHER	70,000	70,000	0	0	0	70,000	_____
TOTAL PUBLIC WORKS	150,763	95,417	570,000	23,531	0	4,235,738	_____

Item # 2.

350-COUNTY ROAD & BRIDGE
 TRANSFERS
 DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>TRANSFERS & OTHER</u>							
350-900-950-001 TRANSFER OUT GEN FUND	0	100,000	100,000	100,000	0	100,000	_____
350-900-950-120 TRANSFER OUT TO FED FUND	0	0	0	0	0	175,000	_____
350-900-950-220 TRANSFER OUT-2020 BOND	0	0	0	0	0	0	_____
350-900-951-000 ENDING CASH BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>152,360</u>	<u>_____</u>
TOTAL TRANSFERS & OTHER	0	100,000	100,000	100,000	0	427,360	_____
<hr/>							
TOTAL TRANSFERS	0	100,000	100,000	100,000	0	427,360	_____
<hr/>							
TOTAL EXPENDITURES	150,763	195,417	670,000	123,531	0	4,663,098	=====
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REVENUE OVER/(UNDER) EXPENDITURES	227,884	195,115	0	273,379	0	0	=====

Item # 2.

400-UTILITY FUND
 REVENUES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>MISCELLANEOUS REVENUE</u>							
400-000-340-000 INTEREST INCOME	5,611	1,123	25,000	9,754	0	30,254	
TOTAL MISCELLANEOUS REVENUE	5,611	1,123	25,000	9,754	0	30,254	
<u>CHARGES FOR SERVICES</u>							
400-000-360-GAS GAS INCOME	717,393	1,051,179	1,000,000	971,239	0	1,000,000	
400-000-360-WAT WATER INCOME	814,238	854,328	970,000	821,812	0	985,000	
400-000-362-000 SERVICE CONNECTION INCOM	94,009	60,157	157,000	114,145	0	142,000	
400-000-363-000 SEWER INCOME	1,003,064	1,024,322	900,000	764,218	0	915,000	
400-000-374-000 WASTE WATER INCOME	958,462	986,400	1,085,000	929,395	0	1,109,000	
400-000-377-BSL GARBAGE COLLECTION INCOM	511,819	702,693	719,000	604,502	0	725,000	
400-000-377-HSW GARBAGE COLLECTION - COU	227,153	278,609	263,000	223,001	0	277,000	
400-000-377-TRK GRAPPLE TRUCK SERVICES	95,202	4,610	1,000	960	0	1,000	
400-000-379-000 OTHER INCOME	16,550	4,181	500	454	0	500	
400-000-379-001 CREDIT CARD FEE INCOME	26,357	21,703	0	0	0	0	
400-000-379-002 LATE PAYMENT PENALTY INC	58,490	58,430	57,000	48,450	0	58,000	
TOTAL CHARGES FOR SERVICES	4,522,737	5,046,612	5,152,500	4,478,178	0	5,212,500	
<u>TRANSFERS & NON-REVENUE</u>							
400-000-380-002 TRANSFERS IN TO C&M	44,225	0	0	0	0	0	
400-000-390-000 OTHER FUNDING-LEASES	0	0	380,000	0	0	380,000	
400-000-395-000 INSURANCE PROCEEDS	11,707	0	0	0	0	0	
400-000-399-000 ADD BEGINNING CASH BALAN	0	0	0	0	0	0	
400-000-399-001 BEG CASH BALANCE C&M ACC	0	0	0	0	0	0	
TOTAL TRANSFERS & NON-REVENUE	55,932	0	380,000	0	0	380,000	
<hr/>							
TOTAL REVENUES	4,584,280	5,047,735	5,557,500	4,487,932	0	5,622,754	
	=====	=====	=====	=====	=====	=====	=====

Item # 2.

400-UTILITY FUND
 ADMINISTRATION

DEPARTMENTAL EXPENDITURES

	2023-2024				2024-2025		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>PERSONNEL SERVICES</u>							
400-120-400-000 PAYROLL	64,604	79,047	99,466	63,803	0	121,339	
400-120-401-000 OVERTIME PAYROLL EXPENSE	1,691	740	3,500	2,474	0	0	
400-120-403-000 PERS	11,414	14,507	18,644	11,552	0	22,630	
400-120-404-000 FICA	4,673	6,098	7,647	4,901	0	9,282	
400-120-405-000 EMPLOYEE INSURANCE	12,038	13,555	10,091	7,210	0	21,513	
400-120-406-000 UNEMPLOYMENT	90	83	105	77	0	105	
400-120-407-000 WORKERS' COMPENSATION	467	467	467	502	0	502	
TOTAL PERSONNEL SERVICES	94,978	114,497	139,920	90,519	0	175,371	
<u>SUPPLIES</u>							
400-120-500-000 OFFICE SUPPLIES	3,957	7,097	6,000	2,949	0	6,000	
400-120-535-000 UNIFORM PURCHASES	495	289	1,000	258	0	1,000	
TOTAL SUPPLIES	4,452	7,386	7,000	3,207	0	7,000	
<u>CONTRACTUAL SERVICES</u>							
400-120-600-400 DELTA WATER BILLING FEES	48,425	34,992	44,700	41,133	0	0	
400-120-600-501 AUDITING SERVICES	18,500	38,000	14,000	0	0	14,000	
400-120-600-510 COMPUTER SERVICES	13,119	955	3,000	1,676	0	2,000	
400-120-600-533 WORKSHOPS, SEMINARS & TR	1,255	969	2,000	450	0	1,000	
400-120-600-568 MEDICAL EXPENSES	0	0	25	0	0	25	
400-120-605-INT INTERNET EXPENSE	0	722	540	459	0	540	
400-120-605-POS POSTAGE	18,000	24,210	30,000	30,000	0	35,000	
400-120-605-TEL TELEPHONE EXPENSES	0	550	2,132	1,977	0	2,132	
400-120-610-000 TRAVEL EXPENSES	0	0	500	307	0	500	
400-120-630-GAR DEBRIS REMOVAL	0	0	0	0	0	0	
400-120-635-000 REPAIR & MAINT OUTSIDE L	3,229	3,208	3,700	3,228	0	3,700	
400-120-635-SOF SOFTWARE MAINT AGREEMENT	0	144	17,500	15,268	0	17,500	
400-120-670-000 CASH OVER/SHORT	0	0	0	55	0	0	
400-120-691-000 CREDIT CARD FEES	16,471	19,955	2,000	1,927	0	2,000	
TOTAL CONTRACTUAL SERVICES	118,999	123,704	120,097	96,480	0	78,397	
<u>CAPITAL OUTLAY</u>							
400-120-900-000 CAPITAL EXPENSE	419	1,258	3,393	1,950	0	3,393	
TOTAL CAPITAL OUTLAY	419	1,258	3,393	1,950	0	3,393	
TOTAL ADMINISTRATION	218,848	246,845	270,410	192,156	0	264,161	

Item # 2.

400-UTILITY FUND
 UTILITY OPERATIONS
 DEPARTMENTAL EXPENDITURES

			2023-2024			2024-2025	
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>PERSONNEL SERVICES</u>							
400-700-400-000 PAYROLL	318,055	401,485	513,320	390,335	0	588,510	
400-700-401-000 OVERTIME	12,289	17,031	18,000	10,735	0	18,000	
400-700-403-000 PERS	256,976	81,594	109,162	69,881	0	113,114	
400-700-404-000 FICA	24,286	33,993	44,777	30,058	0	46,398	
400-700-405-000 EMPLOYEE INSURANCE	56,540	62,570	51,300	40,280	0	85,300	
400-700-406-000 UNEMPLOYMENT	363	452	508	456	0	508	
400-700-407-000 WORKERS COMPENSATION	19,604	19,604	22,973	22,528	0	22,528	
TOTAL PERSONNEL SERVICES	688,112	616,730	760,040	564,273	0	874,358	
<u>SUPPLIES</u>							
400-700-525-000 GAS & OIL EXPENSE (FOR E	39,000	40,342	45,000	22,900	0	45,000	
400-700-545-000 SAFETY, TOOLS & EMPLOYEE	6	3,623	8,000	6,231	0	8,000	
400-700-560-WAT BUILDING SUPPLIES-WATER	0	1,383	5,000	1,124	0	5,000	
400-700-570-000 VEHICLE PARTS & SUPPLIES	0	1,514	15,000	7,277	0	15,000	
400-700-575-000 HEAVY/SMALL EQUIP PARTS/	0	5,015	9,000	6,145	0	9,000	
400-700-590-000 DO NOT USE!!OPERATING SU	235,238	73,157	0	402	0	0	
400-700-590-GAS PARTS & SUPPLIES-GAS UT(	19,000)	125,755	123,000	37,153	0	75,000	
400-700-590-LFT PARTS & SUPPLIES-LIFT ST	0	0	20,000	9,185	0	20,000	
400-700-590-SEW PARTS & SUPPLIES-SEWER	0	7,219	7,500	5,659	0	7,500	
400-700-590-WAT PARTS & SUPPLIES-WATER	10,569	178,240	227,500	169,010	0	227,500	
TOTAL SUPPLIES	265,812	436,248	460,000	265,087	0	412,000	
<u>CONTRACTUAL SERVICES</u>							
400-700-600-400 ANSWERING SERVICE	0	2,675	5,000	1,620	0	5,000	
400-700-600-512 ENGINEERING	9,879	11,160	15,000	8,727	0	12,000	
400-700-600-533 TRAINING	11,888	681	6,000	270	0	4,000	
400-700-600-568 MEDICAL SERVICES	3,275	125	5,000	1,976	0	3,000	
400-700-600-GAR GARBAGE CONTRACT	666,122	971,406	966,000	817,456	0	966,000	
400-700-600-GAS ANNUAL GAS REPORT SERVIC	1,873	4,189	15,000	3,459	0	15,000	
400-700-600-SEW MONITORING LIFT STATIONS	1,098	1,107	3,000	936	0	2,000	
400-700-600-WAT TESTING SERVICE-WATER	16,526	27,145	20,000	2,692	0	20,000	
400-700-600-WWS WASTEWATER TREATMENT	1,081,962	1,049,192	1,147,759	971,195	0	1,147,759	
400-700-605-INT INTERNET SERVICES	0	480	1,200	493	0	750	
400-700-605-TEL TELEPHONE SERVICES	0	3,781	532	355	0	532	
400-700-605-WAT TELEPHONE SERVICE WELLS	57,876	31,742	5,000	811	0	2,000	
400-700-615-000 LEGAL ADVERTISEMENTS	743	784	2,000	146	0	1,000	
400-700-625-000 INSURANCE (BUILDING, LIA	125,109	166,103	165,000	112,297	0	165,000	
400-700-630-SEW UTIL (EWGS)-LIFT STATION	140,420	106,933	100,000	114,440	0	100,000	
400-700-630-WAT UTIL -WATER & WELLS	0	35,340	20,000	10,820	0	20,000	
400-700-635-000 MAINT & REPAIR OUTSIDE L	23,186	1,389	35,000	12,574	0	0	
400-700-635-CWS CITY WORKS SOFTWARE COST	0	0	0	0	0	0	
400-700-635-E&G ELEVATOR & GENERATOR MAI	0	1,250	0	0	0	0	
400-700-635-EQU REPAIR (VENDORS)-EQUIP	28,941	1,021	30,000	2,849	0	15,000	
400-700-635-GAS REPAIR VENDOR-GAS	0	15,235	15,000	7,601	0	15,000	
400-700-635-SEW REPAIR OUTSIDE-LIFT STAT	33,534	50,954	48,000	38,683	0	48,000	
400-700-635-SOF SOFTWARE MAINT AGREEMENT	0	7,500	10,000	2,950	0	10,000	
400-700-635-VEH REPAIRS & MAINT - VEHICL	7,947	6,998	6,000	956	0	6,000	

Item # 2.

400-UTILITY FUND
 UTILITY OPERATIONS
 DEPARTMENTAL EXPENDITURES

			2023-2024		2024-2025		
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	
400-700-635-WAT REPAIR (VENDORS) -WELLS,	0	20,244	25,000	18,786	0	25,000	
400-700-640-615 UNIFORM RENTALS	7,133	7,302	8,000	6,025	0	8,000	
400-700-640-GAS EQUIPMENT RENTAL FOR GAS	0	216	5,000	0	0	5,000	
400-700-660-GAS NATURAL GAS PURCHASE	556,399	463,569	460,000	233,654	0	460,000	
400-700-681-000 MEMBERSHIP DUES	4,519	1,017	3,000	2,181	0	3,000	
400-700-698-000 DEPRECIATION EXPENSE	<u>2,901,951</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CONTRACTUAL SERVICES	5,680,379	2,989,538	3,121,491	2,373,953	0	3,059,041	
<u>CAPITAL OUTLAY</u>							
400-700-900-000 CAPITAL EXPENSE	18,609	15,725	65,088	38,984	0	100,000	
400-700-900-001 CAPITAL EXP-C&M ACCOUNT	63,337	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	<u>0</u>	<u>0</u>	<u>380,000</u>	<u>74,285</u>	<u>0</u>	<u>380,000</u>	
TOTAL CAPITAL OUTLAY	81,946	15,725	445,088	113,269	0	480,000	
TOTAL UTILITY OPERATIONS	6,716,250	4,058,241	4,786,619	3,316,581	0	4,825,399	

Item # 2.

400-UTILITY FUND
DEBT SERVICE
DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
DEBT SERVICE							
400-730-811-000 LEASE INTEREST EXPENSE	2,140	0	0	0	0	0	
400-730-890-015 UTIL-COMPACT ESCAVATOR	0	1,772	2,658	0	0	2,658	
400-730-890-016 DUMP TRUCK 1/2 UTIL 1/2	0	5,546	3,990	1,995	0	3,990	
400-730-890-017 UTIL-EXCAV.FUSING EQUIP	0	1,287	1,931	0	0	1,931	
400-730-890-019 1/2 PW-1/2 UTIL==2018 BA	0	5,335	7,113	0	0	7,113	
400-730-890-901 UTILITY/PW DUMP TRK-50%	0	7,777	9,333	7,777	0	9,332	
400-730-890-902 UTILITY EQUIP	0	0	30,000	0	0	30,000	
400-730-890-903 UTILITY EQUIP	0	0	20,000	0	0	20,000	
400-730-890-904 UTILITY EQUIP	0	0	10,000	7,648	0	10,000	
400-730-890-905 UTILITY EQUIP	0	0	5,000	0	0	5,000	
400-730-890-906 UTILITY EQUIP	<u>0</u>	<u>0</u>	<u>3,171</u>	<u>0</u>	<u>0</u>	<u>3,170</u>	
TOTAL DEBT SERVICE	2,140	21,717	93,196	17,421	0	93,194	
<hr/>							
TOTAL DEBT SERVICE	2,140	21,717	93,196	17,421	0	93,194	

Item # 2.

400-UTILITY FUND
 INTERFUND TRANSACTIONS
 DEPARTMENTAL EXPENDITURES

	2023-2024				2024-2025		
	2021-2022	2022-2023	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	183,333	0	220,000	
400-900-950-120 TRANSFER OUT FED GRANTS	0	0	0	0	0	0	
400-900-950-200 TRANSFER OUT DEBT SERV	122,856	0	0	0	0	0	
400-900-950-402 TRANSFER OUT TO C&M 402	577,012	400,000	100,000	100,000	0	220,000	
400-900-951-000 ENDING CASH BALANCE-OPER	0	0	87,275	0	0	0	
400-900-951-001 ENDING CASH BALANCE-O&M	0	0	0	0	0	0	
TOTAL TRANSFERS & OTHER	919,868	620,000	407,275	283,333	0	440,000	
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TOTAL INTERFUND TRANSACTIONS	919,868	620,000	407,275	283,333	0	440,000	
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TOTAL EXPENDITURES	7,857,107	4,946,803	5,557,500	3,809,491	0	5,622,754	
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REVENUE OVER/(UNDER) EXPENDITURES	(3,272,827)	100,933	0	678,441	0	0	

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401-UTILITY METER DEPOSITS
 REVENUES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>CHARGES FOR GOVT SERVICES</u>							
401-000-300-000 OTHER INCOME	88	0	0	0	0	0	0
401-000-327-000 CREDIT CARD FEE -DEPOSIT	<u>185</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CHARGES FOR GOVT SERVICES	274	0	0	0	0	0	0
<u>CHARGES FOR SERVICES</u>							
401-000-379-000 OTHER INCOME	<u>0</u>	<u>0</u>	<u>0</u>	<u>140</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CHARGES FOR SERVICES	0	0	0	140	0	0	0
<hr/>							
TOTAL REVENUES	274	0	0	140	0	0	0
	=====	=====	=====	=====	=====	=====	=====

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401-UTILITY METER DEPOSITS
 ADMINISTRATION
 DEPARTMENTAL EXPENDITURES

	2023-2024				2024-2025		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>CONTRACTUAL SERVICES</u>							
401-120-691-000 CREDIT CARD FEES	(234)	0	0	250	0	0	
TOTAL CONTRACTUAL SERVICES	(234)	0	0	250	0	0	
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TOTAL ADMINISTRATION	(234)	0	0	250	0	0	
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TOTAL EXPENDITURES	(234)	0	0	250	0	0	
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REVENUE OVER/ (UNDER) EXPENDITURES	508	0	0	(110)	0	0	

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402-UTILITY CAPITAL & MAINT
 REVENUES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022 ACTUAL	2022-2023 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	
TOTAL INTERGOVERNMENT REVENUES	0	0	0	0	0	0	
<u>MISCELLANEOUS REVENUE</u>							
402-000-340-000 INTEREST INCOME	1,589	642	350	2,639	0	7,653	
TOTAL MISCELLANEOUS REVENUE	1,589	642	350	2,639	0	7,653	
<u>CHARGES FOR SERVICES</u>							
402-000-379-000 OTHER INCOME	0	5,023	0	0	0	0	
TOTAL CHARGES FOR SERVICES	0	5,023	0	0	0	0	
<u>TRANSFERS & NON-REVENUE</u>							
402-000-380-000 PRIOR PERIOD ADJUSTMENT	0	0	0	0	0	0	
402-000-380-120 TRANSFER IN FR FEDERAL F	0	0	0	0	0	0	
402-000-380-400 TRANSFER IN FR UTIL OPER	532,787	400,000	100,000	100,000	0	220,000	
402-000-391-000 LOAN PROCEEDS-DOH	0	0	0	0	0	0	
402-000-399-000 BEGINNING CASH BALANCE	0	0	550,000	0	0	351,000	
TOTAL TRANSFERS & NON-REVENUE	532,787	400,000	650,000	100,000	0	571,000	
<hr/>							
TOTAL REVENUES	534,376	405,664	650,350	102,639	0	578,653	

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402-UTILITY CAPITAL & MAINT
 UTILITY OPERATIONS
 DEPARTMENTAL EXPENDITURES

			2023-2024			2024-2025	
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CONTRACTUAL SERVICES</u>							
402-700-635-300 ROAD OUTSIDE REPAIR (UTI	0	59,593	25,000	0	0	25,000	
402-700-635-SEW MAINT & REPAIR LIFT STAT	38,918	0	50,000	0	0	50,000	
402-700-635-WAT MAINT & REPAIR PROPERTY	<u>23,583</u>	<u>8,637</u>	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>25,000</u>	
TOTAL CONTRACTUAL SERVICES	62,501	68,230	125,000	0	0	100,000	
<u>CAPITAL OUTLAY</u>							
402-700-900-000 CAPITAL EXPENSE	145,151	35,746	450,000	266,471	0	250,000	
402-700-900-001 WATER WELL PROJECT	0	0	0	0	0	0	
402-700-900-024 BP/DEQ LS1 & SUNSET GRAV	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CAPITAL OUTLAY	145,151	35,746	450,000	266,471	0	250,000	
TOTAL UTILITY OPERATIONS	207,652	103,976	575,000	266,471	0	350,000	

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402-UTILITY CAPITAL & MAINT

TRANSFERS OUT

DEPARTMENTAL EXPENDITURES

	2023-2024				2024-2025		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
TRANSFERS & OTHER							
402-900-951-000 ENDING CASH BALANCE	0	0	75,350	0	0	228,653	228,653
TOTAL TRANSFERS & OTHER	0	0	75,350	0	0	228,653	228,653
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TOTAL TRANSFERS OUT	0	0	75,350	0	0	228,653	228,653
<hr/>							
TOTAL EXPENDITURES	207,652	103,976	650,350	266,471	0	578,653	578,653
<hr/>							
REVENUE OVER/(UNDER) EXPENDITURES	326,724	301,688	0	(163,831)	0	0	0

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408-MODERNIZATION-WAT SEW ONL
 REVENUES

	2021-2022	2022-2023	(----- 2023-2024 -----)			(----- 2024-2025 -----)	
	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	0	167,533	164,373	88,889	0	167,073	_____
408-000-260-001 DOH FUNDING WATER WELL	0	0	2,600,000	0	0	2,400,000	_____
408-000-260-002 RESTORE ACT-RAMONEDA	0	26,378	320,000	11,886	0	320,000	_____
408-000-260-003 GOMESA SUNSET DUNBAR GRA	0	70,040	941,784	19,676	0	941,784	_____
408-000-260-254 DEQ SEWER IMP PHASE 2 FU	0	0	4,100,000	0	0	0	=====
TOTAL INTERGOVERNMENT REVENUES	0	263,951	8,126,157	120,451	0	3,828,857	=====
<u>MISCELLANEOUS REVENUE</u>							
408-000-340-000 INTEREST INCOME	0	0	250	0	0	0	=====
TOTAL MISCELLANEOUS REVENUE	0	0	250	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	6,004	0	0	173,628	=====
TOTAL TRANSFERS & NON-REVENUE	0	0	6,004	0	0	173,628	=====
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TOTAL REVENUES	0	263,951	8,132,411	120,451	0	4,002,485	=====

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408-MODERNIZATION-WAT SEW ONL
 UTILITY OPERATIONS
 DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>CONTRACTUAL SERVICES</u>							
408-700-635-000 MAINT & REPAIR OUTSIDE L	0	0	0	5,373	0	0	0
TOTAL CONTRACTUAL SERVICES	0	0	0	5,373	0	0	0
<u>CAPITAL OUTLAY</u>							
408-700-900-001 WATER WELL	0	97,416	2,600,000	70,769	0	2,400,000	0
408-700-900-002 RAMONEDA SEWER IMPROVEME	0	60,343	400,000	7,386	0	400,000	0
408-700-900-003 SUNSET TO DUNBAR SEWER	0	3,068	1,032,411	23,747	0	941,784	0
408-700-900-254 SEWER REHAB PHASE 2	0	0	4,100,000	0	0	0	0
TOTAL CAPITAL OUTLAY	0	160,827	8,132,411	101,901	0	3,741,784	0
TOTAL UTILITY OPERATIONS	0	160,827	8,132,411	107,274	0	3,741,784	0

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

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>TRANSFERS & OTHER</u>							
408-900-951-000 ENDING CASH	0	0	0	0	0	260,701	
TOTAL TRANSFERS & OTHER	0	0	0	0	0	260,701	
<hr/>							
TOTAL TRANSFERS & OTHER	0	0	0	0	0	260,701	
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TOTAL EXPENDITURES	0	160,827	8,132,411	107,274	0	4,002,485	
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REVENUE OVER/(UNDER) EXPENDITURES	0	103,124	0	13,177	0	0	

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421-ARPA GRANT UTILITIES
 REVENUES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022 ACTUAL	2022-2023 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	0	0	4,151,191	428,993	0	3,722,197	_____
421-000-260-254 GRANT-SEWER PHASE 2 DEQ	0	0	0	0	0	0	_____
421-000-269-000 COUNTY GRANT REVENUE	0	0	700,000	700,000	0	0	=====
TOTAL INTERGOVERNMENT REVENUES	0	0	4,851,191	1,128,993	0	3,722,197	=====
<u>MISCELLANEOUS REVENUE</u>							
421-000-340-000 INTEREST INCOME	0	5,881	500	12,102	0	29,466	=====
TOTAL MISCELLANEOUS REVENUE	0	5,881	500	12,102	0	29,466	=====
<u>TRANSFERS & NON-REVENUE</u>							
421-000-380-120 TRANSFER IN FR FEDERAL F	0	16,709	0	0	0	0	_____
421-000-399-000 BEGINNING CASH BALANCE	0	0	3,449,691	0	0	2,297,000	=====
TOTAL TRANSFERS & NON-REVENUE	0	16,709	3,449,691	0	0	2,297,000	=====
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TOTAL REVENUES	0	22,590	8,301,382	1,141,096	0	6,048,663	=====

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421-ARPA GRANT UTILITIES
 UTILITY OPERATIONS
 DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>CAPITAL OUTLAY</u>							
421-700-900-000 UTILITIES CAPITAL EXPENS	0	320,491	8,301,382	1,552,341	0	0	
421-700-900-254 SEWER PHASE 2 DEQ PROJEC	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,048,663</u>	<u></u>
TOTAL CAPITAL OUTLAY	0	320,491	8,301,382	1,552,341	0	6,048,663	
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TOTAL UTILITY OPERATIONS	0	320,491	8,301,382	1,552,341	0	6,048,663	
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TOTAL EXPENDITURES	0	320,491	8,301,382	1,552,341	0	6,048,663	
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REVENUE OVER/(UNDER) EXPENDITURES	0	(297,901)	0	(411,245)	0	0	

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450-MUNICIPAL HARBOR FUND
 REVENUES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>MISCELLANEOUS REVENUE</u>							
450-000-340-000 INTEREST INCOME	2,625	573	7,000	2,891	0	8,381	_____
450-000-351-000 VENDING MACHINE COMMISSI	<u>0</u>	<u>0</u>	<u>500</u>	<u>313</u>	<u>0</u>	<u>500</u>	=====
TOTAL MISCELLANEOUS REVENUE	2,625	573	7,500	3,204	0	8,881	_____
<u>CHARGES FOR SERVICES</u>							
450-000-370-000 SLIP RENTAL REVENUE	392,448	444,536	480,000	401,086	0	495,000	_____
450-000-370-001 SLIP UTILITY/CLEAN MARIN	95,504	114,793	120,000	99,690	0	120,000	_____
450-000-370-002 ENVIRONMENTAL FEE	35	27,357	33,000	26,936	0	33,000	_____
450-000-372-000 TRANSIENT DOCKAGE REVENU	31,126	26,050	25,000	21,101	0	29,000	_____
450-000-373-000 FESTIVAL/RENTAL REVENUE	1,250	2,456	2,000	915	0	2,000	_____
450-000-375-000 FUEL SALES	615,815	579,205	540,000	429,216	0	540,000	_____
450-000-376-000 ICE SALES	4,162	4,804	4,000	3,966	0	4,000	_____
450-000-379-000 MISCELLANEOUS INCOME	30,669	(7,864)	382	507	0	382	_____
450-000-379-001 CREDIT CARD FEES	17,258	15,419	8,000	11,449	0	12,000	_____
450-000-379-002 LATE FEE REVENUE	<u>4,730</u>	<u>6,830</u>	<u>7,000</u>	<u>5,945</u>	<u>0</u>	<u>7,000</u>	=====
TOTAL CHARGES FOR SERVICES	1,192,996	1,213,586	1,219,382	1,000,812	0	1,242,382	_____
<u>TRANSFERS & NON-REVENUE</u>							
450-000-380-245 TRANSFER IN FR 22 NEGNOT	0	298,000	0	0	0	0	_____
450-000-380-302 TRANSFER IN	(69,350)	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>449,000</u>	=====
TOTAL TRANSFERS & NON-REVENUE	(69,350)	298,000	100,000	0	0	449,000	_____
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TOTAL REVENUES	1,126,271	1,512,160	1,326,882	1,004,015	0	1,700,263	=====

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450-MUNICIPAL HARBOR FUND
 HARBOR

DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
PERSONNEL SERVICES							
450-120-400-000 PAYROLL	252,314	236,841	285,662	224,348	0	295,172	
450-120-401-000 OVERTIME PAYROLL EXPENSE	1,573	1,914	4,000	3,033	0	4,000	
450-120-403-000 PERS	260,890	47,725	53,463	39,627	0	55,796	
450-120-404-000 FICA	18,019	20,268	21,930	16,887	0	22,887	
450-120-405-000 EMPLOYEE INSURANCE	32,719	31,754	32,154	16,537	0	35,154	
450-120-406-000 UNEMPLOYMENT	274	277	280	269	0	280	
450-120-407-000 WORKERS' COMPENSATION	12,482	12,482	13,482	13,407	0	13,482	
TOTAL PERSONNEL SERVICES	578,271	351,260	410,971	314,108	0	426,771	
SUPPLIES							
450-120-500-000 OFFICE SUPPLIES	1,164	1,640	2,400	1,700	0	2,400	
450-120-510-000 CLEANING & JANITORIAL SU	2,873	2,918	3,000	2,862	0	3,000	
450-120-525-000 GAS & OIL (FOR HARBOR US	0	15	500	0	0	500	
450-120-535-000 UNIFORM PURCHASES	2,130	503	1,200	792	0	1,200	
450-120-560-000 BUILDING MATERIALS & SUP	1,028	664	10,000	6,990	0	7,000	
450-120-565-000 PAINT MATERIALS & SUPPLI	0	502	600	400	0	3,000	
450-120-575-000 PARTS & SUPPLIES-EQUIP	2,419	4,602	3,500	1,537	0	3,500	
TOTAL SUPPLIES	9,615	10,845	21,200	14,281	0	20,600	
CONTRACTUAL SERVICES							
450-120-600-501 AUDIT FEES	0	0	3,000	0	0	3,000	
450-120-600-502 LEGAL FEES	83,482	4,655	94,000	79,416	0	94,000	
450-120-600-504 MEDICAL EXPENSES	0	0	100	25	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	
450-120-605-INT INTERNET EXPENSE	20,822	23,294	23,000	18,810	0	23,000	
450-120-605-POS POSTAGE	850	78	1,000	0	0	1,000	
450-120-605-TEL TELEPHONE EXPENSE	0	2,291	1,500	1,406	0	1,800	
450-120-610-000 TRAVEL EXPENSES	0	0	500	0	0	500	
450-120-615-000 ADVERTISING	0	275	1,500	221	0	1,500	
450-120-620-000 PRINTING & BINDING	0	0	1,000	576	0	1,000	
450-120-625-000 GENERAL INSURANCE	13,638	15,026	16,000	3,109	0	16,000	
450-120-630-ELE HARBOR ELECTRICITY	77,568	93,937	89,000	77,554	0	89,000	
450-120-630-GAR GARBAGE & WASTE DISPOSAL	5,105	6,804	10,000	5,880	0	10,000	
450-120-630-WSG UTILITIES WATER SEWER GA	0	2,469	21,000	14,545	0	21,000	
450-120-635-000 REPAIR & MAINT OUTSIDE L	15,928	10,618	7,500	4,776	0	7,500	
450-120-635-EQU REPAIRS & MAINT - EQUIPM	60	0	2,500	1,499	0	2,500	
450-120-635-SOF SOFTWARE MAINT AGREEMENTS	9,727	10,158	10,000	(3,835)	0	10,000	
450-120-640-000 EQUIPMENT RENTAL	0	345	500	552	0	500	
450-120-660-000 FUEL PURCHASE EXPENSE	539,192	419,627	462,000	330,158	0	462,000	
450-120-670-000 CASH LONG/SHORT HARBOR	466	100	0	(5)	0	0	
450-120-685-000 ICE PURCHASES FOR RESALE	3,406	3,611	4,000	3,876	0	4,000	
450-120-691-000 CREDIT CARD FEES	20,235	21,492	17,000	11,114	0	17,000	
450-120-698-000 DEPRECIATION EXPENSE	581,150	0	0	0	0	0	
TOTAL CONTRACTUAL SERVICES	1,371,629	614,780	765,711	549,676	0	766,011	

Item # 2.

450-MUNICIPAL HARBOR FUND
 HARBOR

DEPARTMENTAL EXPENDITURES

			2023-2024			2024-2025	
	2021-2022 ACTUAL	2022-2023 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	(74,777)	(729)	4,000	2,655	0	0	
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	(74,777)	(729)	4,000	2,655	0	0	
<hr/>							
TOTAL HARBOR	1,884,738	976,157	1,201,882	880,719	0	1,213,382	

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450-MUNICIPAL HARBOR FUND
 TRANSFERS & OTHER
 DEPARTMENTAL EXPENDITURES

	2023-2024			2024-2025			
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
TRANSFERS & OTHER							
450-900-950-001 HARBOR INDIRECT EXPENSE	25,000	25,000	25,000	20,833	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	0	0	0	0	
450-900-950-452 TRANSFER OUT C&M	82,270	298,000	100,000	100,000	0	400,000	
450-900-951-001 ENDING CASH -C & M	0	0	0	0	0	0	
450-900-951-450 ENDING CASH BAL-OPER	0	0	0	0	0	61,881	
450-900-951-901 ENDING CASH BALANCE C&M	0	0	0	0	0	0	
TOTAL TRANSFERS & OTHER	107,270	323,000	125,000	120,833	0	486,881	
TOTAL TRANSFERS & OTHER	107,270	323,000	125,000	120,833	0	486,881	
TOTAL EXPENDITURES	1,992,008	1,299,156	1,326,882	1,001,553	0	1,700,263	
REVENUE OVER/(UNDER) EXPENDITURES	(865,737)	213,003	0	2,463	0	0	

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451-HARBOR GRANTS & SPEC PROJ
 REVENUES

	2023-2024				2024-2025		
	2021-2022	2022-2023	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	950,000	0	0	0	
451-000-252-005 MEMA REIMB HARB DREDGING	0	0	427,500	0	0	0	
451-000-257-002 HURRICANE REIMBURSEMENT	1,385,392	(1,385,392)	0	0	0	0	
451-000-257-018 GRANT REVENUE-GO MESA	0	0	0	0	0	0	
451-000-257-450 GRANT REIMB PIER 5	(291,194)	0	0	0	0	0	
451-000-258-000 DMR/TIDELANDS BULKHEAD R	368,789	0	657,000	0	0	600,000	
451-000-258-001 BAG GRANT REV	0	0	0	0	0	0	
451-000-258-002 BIG GRANT REVENUE	0	0	0	0	0	0	
451-000-258-003 BOARDWALK ADA REV	0	36,250	1,400,000	0	0	0	
451-000-258-004 FUEL DOCK GRANT REVENUE	0	212,644	0	41,138	0	0	
451-000-258-555 GO MESA GRANT SETTLEMENT	0	0	0	0	0	1,550,000	
TOTAL INTERGOVERNMENT REVENUES	1,462,987	(1,136,498)	3,434,500	41,138	0	2,150,000	
<u>CHARGES FOR GOVT SERVICES</u>							
451-000-300-450 TRANSFER IN-HARBOR OPS	0	0	0	0	0	0	
451-000-326-001 INSURANCE PROCEEDS	0	54,000	0	0	0	0	
TOTAL CHARGES FOR GOVT SERVICES	0	54,000	0	0	0	0	
<u>MISCELLANEOUS REVENUE</u>							
451-000-340-000 INTEREST INCOME	0	187	300	0	0	0	
TOTAL MISCELLANEOUS REVENUE	0	187	300	0	0	0	
<u>TRANSFERS & NON-REVENUE</u>							
451-000-391-000 LOAN PROCEEDS-SETTLEMENT	0	0	0	0	0	0	
451-000-399-000 BEGINNING CASH BALANCE	0	0	0	0	0	0	
TOTAL TRANSFERS & NON-REVENUE	0	0	0	0	0	0	
TOTAL REVENUES	1,462,987	(1,082,311)	3,434,800	41,138	0	2,150,000	

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451-HARBOR GRANTS & SPEC PROJ
 ADMINISTRATION
 DEPARTMENTAL EXPENDITURES

	2023-2024				2024-2025		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	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	121,316	899	0	0	0	0	0
451-120-900-001 CAPITAL EXP-FUEL DOCK PR	11,873	293,053	0	10,135	0	0	0
451-120-900-002 BOARDWALK PROJECT	0	68,750	1,680,000	8,562	0	0	0
451-120-900-003 PIER 1 BULKHEAD REPAIRS	0	0	657,000	34,000	0	0	0
451-120-900-005 ZETA HARBOR DREDGING	0	0	450,000	0	0	0	0
451-120-900-006 HARBOR ZETA REPAIRS	0	0	400,000	0	0	0	0
451-120-900-555 SETTLEMENT REPAIRS	0	0	0	0	0	2,150,000	0
TOTAL CAPITAL OUTLAY	133,189	362,702	3,187,000	52,697	0	2,150,000	0
TOTAL ADMINISTRATION	133,189	362,702	3,187,000	52,697	0	2,150,000	0

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451-HARBOR GRANTS & SPEC PROJ
 TRANSFERS

DEPARTMENTAL EXPENDITURES

	2023-2024				2024-2025		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	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	0	247,800	247,800	0	0	=====
TOTAL TRANSFERS & OTHER	0	0	247,800	247,800	0	0	=====
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TOTAL TRANSFERS	0	0	247,800	247,800	0	0	
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TOTAL EXPENDITURES	133,189	362,702	3,434,800	300,497	0	2,150,000	=====
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REVENUE OVER/(UNDER) EXPENDITURES	1,329,798	(1,445,013)	0	(259,360)	0	0	=====

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452-HARBOR CAPITAL & MAINT
 REVENUES

	(----- 2023-2024 -----)			(----- 2024-2025 -----)			
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>MISCELLANEOUS REVENUE</u>							
452-000-340-000 INTEREST INCOME	244	46	60	121	0	360	
TOTAL MISCELLANEOUS REVENUE	244	46	60	121	0	360	
<u>TRANSFERS & NON-REVENUE</u>							
452-000-380-450 TRANSFER IN FR HARBOR OP	82,270	298,000	100,000	100,000	0	400,000	
452-000-380-451 TRANSFER IN FR HBR -451	0	0	247,800	247,800	0	0	
452-000-399-001 BEGINNING CASH HARB C&M	0	0	75,000	0	0	0	
TOTAL TRANSFERS & NON-REVENUE	82,270	298,000	422,800	347,800	0	400,000	
TOTAL REVENUES	82,514	298,046	422,860	347,921	0	400,360	

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452-HARBOR CAPITAL & MAINT
ADMINISTRATION
DEPARTMENTAL EXPENDITURES

	2023-2024			2024-2025			
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
SUPPLIES							
452-120-527-000 REPAIR & MAINT PROPERTY	0	0	6,860	0	0	0	
TOTAL SUPPLIES	0	0	6,860	0	0	0	
CAPITAL OUTLAY							
452-120-900-000 CAPITAL EXPENSES	0	0	10,000	0	0	0	
TOTAL CAPITAL OUTLAY	0	0	10,000	0	0	0	
TOTAL ADMINISTRATION	0	0	16,860	0	0	0	

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452-HARBOR CAPITAL & MAINT
TRANSFERS & OTHER
DEPARTMENTAL EXPENDITURES

	2021-2022		2022-2023		2023-2024		2024-2025	
	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	0	363,600	406,000	406,000	0	383,000		
452-900-951-000 ENDING CASH BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,360</u>		
TOTAL TRANSFERS & OTHER	0	363,600	406,000	406,000	0	400,360		
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TOTAL TRANSFERS & OTHER	0	363,600	406,000	406,000	0	400,360		
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TOTAL EXPENDITURES	0	363,600	422,860	406,000	0	400,360		
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REVENUE OVER/(UNDER) EXPENDITURES	<u>82,514</u>	<u>(65,554)</u>	<u>0</u>	<u>(58,079)</u>	<u>0</u>	<u>0</u>		

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650-COMMUNITY HALL UNEARNED REVENUES

	2023-2024			2024-2025		
2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>CHARGES FOR GOVT SERVICES</u>						
650-000-300-000 OTHER INCOME	1,397	(100)	0	0	0	0
TOTAL CHARGES FOR GOVT SERVICES	1,397	(100)	0	0	0	0
<u>MISCELLANEOUS REVENUE</u>						
650-000-340-000 INTEREST INCOME	442	0	600	0	0	0
TOTAL MISCELLANEOUS REVENUE	442	0	600	0	0	0
TOTAL REVENUES	1,839	(100)	600	0	0	0

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650-COMMUNITY HALL UNEARNED
 BUILDING & GROUNDS
 DEPARTMENTAL EXPENDITURES

	2023-2024			2024-2025			
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>CONTRACTUAL SERVICES</u>							
650-192-691-000 BANK SERVICE CHARGES	1,695	0	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES	1,695	0	0	0	0	0	0
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TOTAL BUILDING & GROUNDS	1,695	0	0	0	0	0	0

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650-COMMUNITY HALL UNEARNED
 TRANSFERS OUT
 DEPARTMENTAL EXPENDITURES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>TRANSFERS & OTHER</u>							
650-900-950-001 TRANSFER OUT GEN FUND	0	0	0	0	0	0	0
TOTAL TRANSFERS & OTHER	0	0	0	0	0	0	0
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TOTAL TRANSFERS OUT	0	0	0	0	0	0	0
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TOTAL EXPENDITURES	1,695	0	0	0	0	0	0
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REVENUE OVER/(UNDER) EXPENDITURES	145	(100)	0	600	0	0	0

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654-UNEMPLOYMENT FUND
 REVENUES

	2023-2024			2024-2025			
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>MISCELLANEOUS REVENUE</u>							
654-000-340-000 INTEREST INCOME	338	71	0	364	0	0	
TOTAL MISCELLANEOUS REVENUE	338	71	0	364	0	0	
<u>TRANSFERS & NON-REVENUE</u>							
654-000-380-304 TRANSFER IN	0	0	0	0	0	0	
TOTAL TRANSFERS & NON-REVENUE	0	0	0	0	0	0	
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TOTAL REVENUES	338	71	0	364	0	0	
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REVENUE OVER/(UNDER) EXPENDITURES	338	71	0	364	0	0	
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Item # 2.

999-POOLED CASH
REVENUES

	(----- 2023-2024 -----)				(----- 2024-2025 -----)		
	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>TRANSFERS & NON-REVENUE</u>							
999-000-399-000 BEGINNING/END CASH BALAN	0	0	0	0	0	0	0
TOTAL TRANSFERS & NON-REVENUE	0	0	0	0	0	0	0
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TOTAL REVENUES	0	0	0	0	0	0	0
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REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0	0	0	0	0
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BUDGET WORKSHOP

NOTICE

The City of Bay St. Louis will hold a budget workshop on **Thursday, August 1, 2024** at 5:30pm at 598 Main Street in the Conference Center to discuss the fiscal year budget.

Clerk of Council
Caitlin Bourgeois