



STATE FINANCIAL SERVICES DIVISION

LOCAL GOVERNMENT SERVICES BUREAU

Mitchell Building Room 255, PO Box 200547, Helena, Montana 59620-0547

Phone (406) 444-9101

[Local Government Services Bureau Portal](#)

MONTANA

FINAL

BUDGET DOCUMENT



Fiscal Year ending June 30, 2026

City of White Sulphur Springs

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

City of White Sulphur Springs
FINAL BUDGET DOCUMENT
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City of White Sulphur Springs
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BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for Fiscal Year 2026, was prepared according to law and adopted by the governing body of City of White Sulphur Springs , on September 2, 2026; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed  _____

9/2/2025

Mayor, Rick Nelson

AND

Signed  _____

9/2/2025

Clerk-Treasurer, Michelle Stidham

RESOLUTION 2025 - 10

WHEREAS, Title 7, Ch. 6 Part 40 of the Montana Code Annotated provides for a process for local government budgeting, which includes a proposal for budgetary expenditures and a public hearing, or series of public hearings, wherein local officials shall review and answer questions as to the proposed budget; and

WHEREAS, the completed budget for FY 2025-2026, as determined according to the provisions of the municipal budget laws, together with tabulations of cash amounts obtained by taxation and mill levy which will be required in order to raise such amounts, has been prepared and presented to the Council for consideration; and

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

WHEREAS, the Proposed Budget for FY 2025-2026 was presented for consideration at a public hearing on August 19, 2025, adjustments were made as determined, and the Council moved to approve the revised budget and set it for adoption by resolution on September 2, 2025 at a regularly scheduled meeting in compliance with §7-6-4024(3) MCA; and


WHEREAS, the Council met in a special meeting on August 26, 2025, to consider a specific adjustment in the budget, and transferred \$10,384 from the collective budget regarding Parks into the Volunteer Fire Department maintenance item, which adjustment, following discussion, was approved by majority vote, with one Councilmember absent, and thus the budget was revised for adoption by resolution on September 2, 2025 at a regularly scheduled meeting in compliance with §7-6-4024(3) MCA; and

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

NOW, THEREFORE BE IT RESOLVED, That the said budget presented be the same budget of the City of White Sulphur Springs, Montana for the fiscal year commencing on the 1st day of July 2025 and ending on the 30th day of June 2026 as reflected in Attachment A, which is the budget and incorporated as if set forth below.

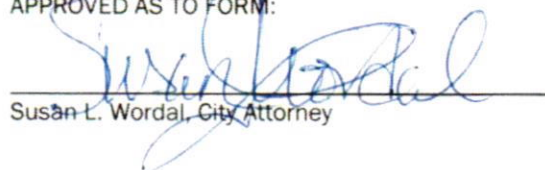
PASSED by the City Council and the City of White Sulphur Springs, Montana, on first reading at a regular session thereof held on the 2nd day of September, 2025.

ATTEST:


Michelle Stidham - Clerk-Treasurer


Mayor - Richard A. Nelson

APPROVED AS TO FORM:


Susan L. Wordal, City Attorney

2025 – 2026 Budget Attachment A (Revised at the Special Meeting on 8-26-2025)

Budget based on:

149.33 Non-Voted Mills + **5.00** Library Voted = **154.33** mills levied @ **1730.68** a mill
Mills

126.83 General
1.50 Airport
4.50 Library
10.00 Vol. Fire Department

5.00 Library Voted (@ last
years mill value \$2,330.94 +
inflation = \$11,655 + 245.92
= \$11,900.92) per Resolution
2025-9 *

6.50 PERS
47.71 Special Police District

General Fund Levied @ **126.83** Mills

Category		Prior Year 2023 - 2024	Current Year 2024 - 2025	Proposed 2025 - 2026
Revenue				
Mills				
1000	General Fund			
	310000: Taxes	243268	231365	255002
	320000: License/Permit	5665	6835	6640
	330000: Intergovernmental Revenues	165091	169208	168183
	340000: Charges for Services	5750	3928	2550
	350000: Fines and Forfeitures (City Court)	13149	7851	13500
	360000: Miscellaneous Revenue	27687	92437	1750
	370000: Investment and Royalty Earnings	12420	12114	11000
	380000: Other Financing Sources			5400
2170	Airport Fund	4131	3996	2910
2220	Library Non-Voted Fund			
	310000: Taxes	12391	20253	9310
2222	Library Voted Fund *			
	Resolution 2025-9 (September 2 nd Meeting) \$11,655 plus rate of inflation (\$245.92) = \$11,900.92			
	310000: Taxes	13766	13318	13461
2340	Volunteer Fire Department Fund *			
	4.00 mills + 6.00 mills=10.00 mills (8-26-2025 Special Meeting)			
	310000: Taxes	11014	10654	18732
	330000: Intergovernmental Revenues	2500		2500
	360000: Miscellaneous Revenue	15000	30268	56153
2342	Volunteer Fire Department-Relief Fund			
	310000: Taxes	1728	111	
	330000: Intergovernmental Revenues			
2370	Public Employees Retirement System			
	310000: Taxes	17802	17306	12289
	330000: Intergovernmental Revenues	12265	10200	10200
2399	Impact Fees			
	340000: Charges for Services			19929
2820	Gas Apportionment Tax	289258	77091	79311
	330000: Intergovernmental Revenues			
	370000: Investment and Royalty Earnings	16134	14658	13500
2821	Gas Tax – Special Road Street Allocation (HB473)			

	370000: Investment and Royalty Earnings		1798	
2822	Gas Tax Allocations [combined]			
	370000: Investment and Royalty Earnings		2996	
2940	CDBG			
	370000: Investment and Royalty Earnings	4334	3640	2700
2943	Capital Improvements Plan Document			
	330000: Intergovernmental Revenues		27519	
	380000: Other Financing Sources	5686		
2944	State-Local Infrastructure Act [HB355]			
	330000: Intergovernmental Revenues		42750	69105
	380000: Other Financing Sources			27964
2945	MT Community Reinvestment Plan [HB819]			
	330000: Intergovernmental Revenues			24000
	380000: Other Financing Sources			4800
2946	CRMP - Comprehensive Recreation Master Plan			
	330000: Intergovernmental Revenues			23377
	380000: Other Financing Sources			7793
4005	Capital Projects			
	380000: Other Financing Sources	56000		
	383006: Law Enforcement (vehicle)		15000	20000
	Special Police District (Directed to County for Joint Law Enforcement)	76399.69	80092	82571
		6000	22589	19929
	383007: Fire Dept.		12000	10000
7120	335050: Insurance Premium	7022	7100	7100
Enterprise Funds				
	Water Enterprise Fund	964917	1134035	574116
	Sewer Enterprise Fund	394268	406200	753724
Expenditures				
	Salaries and Wages (see Schedule 1)			
	Operations and Maintenance (see Schedule 2)			
	Capital Outlay (see Schedule 3)			
	Debt Service (see Schedule 4)			
	Transfers out (see Schedule 5)			
Capital Expenditures [see CCIP]				
Debt/Obligations [see Debt Financial Data page]				
Total Revenue Operating Budget:				
		2,301,246	2,367,531	2,226,999
Total Reserve Budget:				
		3,675,997	3,129,837	3,615,263

2025 - 2026 Budget (Revised)
Schedule 1 - 5

Category		Prior Year 2023-2024	Current Year 2024-2025	Proposed 2025-2026
Expenditures				
Schedule 1: Salaries/Wages				
Acct #	Object			
100	Personal Services	51620	40285	35580
110	Salaries (Clerk/Treasurer)	62400	52176	
111	Salaries (Public Works Superintendent)	58891	53288	
112	Salaries (Regular)	164540	103536	
113	Supervisor			58850
114	Assistant Supervisor			
115	Crew I			41450
116	Crew II			48000
117	Crew III			48000
119	Animal Control			6000
121	Clerk-Treasurer			58250
122	Assistant Clerk			38900
123	Clerk Fill In			2350
140	Employer Contributions	59871	86312	118355
190	Payroll Expense	5330	4300	4300
335	Memberships and Registrations	5023	3741	6366
350	Professional Services	40475	47878	48000
370	Travel	16543	8544	17650
380	Training	1907	900	6750
510	Insurance (Liability/Property)	27044	29816	30000
2370	PERS Employer Contributions			
140		22191	18457	28875
Contracted Services [Gt West, Housing Study, Audit, etc.]				
354	Engineering	85853	781360	648412
390	Other Purchased Services	36380	220607	294674
391	Other Purchased Service			6975
397	Contract Payment to County (LEO, Fire, other)	38848	57503	56482
399	Contract Payment to County (vehicle)			35000
Schedule 2: Operations and Maintenance				
200	Supplies	1163	1665	
210	Office Supplies & Materials	16769	14467	18175
220	Operating Supplies	17575	2344	12761
222	Safety Equipment			1000
230	Repair & Maintenance Supp.	46347	24969	175033
231	Gas/diesel/oil/tires/etc.	16258	20451	23000
238	Repair Parts for Water or XXX	9239	8391	44000
240	Other Repair & Maintenance		5000	7500
300	Purchased Services	3903	1487	4000
310	Communication & Transport	7426	7510	11350
330	Publicity, Subscriptions	9585	10961	9466
335	Memberships and Registration Fees	5023	3741	6366
340	Utility Services	5044	4695	5575
341	Power	51476	48693	50000
344	Propane	10313	9410	12000
345	Telephone	8671	7181	9700
351	Consumer Fee	1200	1200	1200
352	Easement and Decreed Water	245	245	500
353	Audit	12200	12200	17400
355	Sewage Testing	5454	3336	7500

356	Water Testing	1291	942	3000
360	Repair & Maintenance Serv	145157	93639	458109
362	Repair & Mainten. Services		4000	7600
410	Concrete		690	
450	Sand - Gravel	814	298	15000
470	Asphalt & Asphalt Filler			141410
510	Insurance (liability/building/etc)	27044	29816	30000
520	Surety Bond	200	200	300
530	Machinery & Equipment Rental			20000
701-710	Donations-Grants Vol. Fire			68321
940	Machinery & Equipment	81076	194543	296943
950	Construction			
Schedule 3: Capital Outlay				
Schedule 4: Debt Service				
610	Principal		168000	173000
620	Interest	41760	40721	41520
630	Paying Agent Fees (Bank charges)	15126	14422	14622
Schedule 5: Transfers Out				
820	Transfers to Other Funds	98686	27000	97883
830	Depreciation - Closed to Retained	254970	252146	252146
	Total Operating Budget:	1,516,673	2,020,063	3,614,858

RESOLUTION NO. 2025 - 9

A RESOLUTION OF THE CITY OF WHITE SULPHUR SPRINGS, MONTANA, ESTABLISHING THE METHOD OF LEVYING VOTED MILLS AS REQUIRED BY LAWS 2025, CHAPTERS 674 AND 767 PASSED IN THE 69TH MONTANA LEGISLATIVE SESSION

WHEREAS, Laws 2025, Chapters 674 and 767 passed in the 69th Montana Legislative Session requires that a taxing entity with a local mill levy limit of a specific number of mills that may be imposed which was authorized by the voters before May 13, 2025, shall elect one of two methods to recalculate those mill levies.

WHEREAS, a taxing entity may either elect to:

- (a) transition a voted mill levy to a dollar-based mill levy equal to the amount of property taxes assessed in fiscal year 2025 and thereafter subject to the provisions of 15-10-420(1)(a); or
- (b) levy the number of mills in fiscal year 2026 that will generate the amount of property taxes assessed in fiscal year 2025. In fiscal years after 2026, the local government may levy an amount not to exceed the number of mills levied in fiscal year 2026.

WHEREAS, the City of White Sulphur Springs has the following mill levy authorized by the voters before May 13, 2025:

Meagher County/City Library's City mill levy

NOW, THEREFORE BE IT ORDAINED AND RESOLVED BY THE CITY OF WHITE SULPHUR SPRINGS, MONTANA as follows:


- 1) The Meagher County/City Library's City voted mill levy will be transitioned to a dollar-based mill levy equal to the total authorized ad valorem tax revenue assessment in fiscal year 2025 and thereafter subject to the provisions of 15-10-420(1)(a); and
- 2) The total authorized ad valorem tax revenue assessed in fiscal year 2025 for the Meagher County/City Library's City voted mill levy was **\$11,655.00**; and
- 3) Hereafter, the White Sulphur Springs City Council may levy up to **\$11,655.00** plus the rate of inflation provided for in §15-10-420(1)(a) MCA; and
- 4) For fiscal year 2026, the White Sulphur Springs City Council will levy **\$11,900.92** for the Meagher County/City Library's City voted mill levy.

This measure is effective upon passage.


PASSED by the City Council of the City of White Sulphur Springs, Montana, on first reading at a regular session thereof held on the 2nd day of September, 2025.


Rick Nelson, Mayor

ATTEST:


Michelle Stidham, City Clerk

APPROVED AS TO FORM:


Susan L. Wordal, City Attorney



2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Meagher County

CITY OF WHITE SULPHUR SPRINGS

Certified values are now available online at property.mt.gov/cov

1. 2025 Total Market Value ¹	\$	166,493,338
2. 2025 Total Taxable Value ²	\$	1,730,679
3. 2025 Taxable Value of Newly Taxable Property.....	\$	16,459
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	1,730,679
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2025 Tax Loss from HB212.....	\$	-

7. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value

Total Incremental Value \$ -

Preparer Cherie Shaffer

Date 7/29/2025

¹Market value does not include class 1 and class 2 value

²Taxable value is calculated after abatements have been applied

³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

2025 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

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

Note

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/04/2025, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/08/2025, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

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

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

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

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

FISCAL YEAR	ENTITY-WIDE TAXABLE VALUATION	%INCREASE (DECREASE) FROM PREVIOUS YEAR	TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Prior Year Carry Forward Mills)	CURRENT YEAR ACTUAL MILL LEVY	CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)
			FY's 2012-2013 through 2016-2017 enter number of mills from prior year budget - page 9. FY's 2017-2018 and forward enter number of mills from line (14) of the applicable Mill Levy Determination Form.	FY's 2012-2013 through 2016- 2017 enter number of mills from prior year budget - page 9. FY's 2017-2018 & forward enter number of mills from line (16) of the applicable Mill Levy Determination Form.	The Carry Forward in this column is <u>not cumulative</u> - the current fiscal year carry forward mills available are the full amount that may be levied in a subsequent year. These mills will be included in the next year's total authorized mill levy.
2016 - 2017	1,107,424	-5.46%	165.61	165.61	
2017 - 2018	1,121,994	1.32%	167.05	167.05	
2018 - 2019	1,141,385	1.73%	169.07	169.07	0.00
2019 - 2020	1,313,243	15.06%	153.15	153.15	0.00
2020 - 2021	1,371,123	4.41%	150.58	150.58	0.00
2021 - 2022	1,512,930	10.34%	144.08	144.08	0.00
2022 - 2023	1,565,663	3.49%	147.72	147.72	0.00
2023 - 2024	2,347,875	49.96%	101.86	101.86	0.00
2024 - 2025	2,330,935	-0.72%	107.55	107.50	0.05
2025 - 2026	1,730,679	-25.75%	149.33	149.33	0.00

Library Voted

FISCAL YEAR	TAXABLE VALUATION	%INCREASE (DECREASE) FROM PREVIOUS YEAR	TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Prior Year Carry Forward Mills)	CURRENT YEAR ACTUAL MILL LEVY	CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)
2015 - 2016	1,171,425	10.55%	5.00	5.00	
2016 - 2017	1,107,424	-5.46%	5.00	5.00	0.00
2017 - 2018	1,121,994	1.32%	5.00	5.00	0.00
2018 - 2019	1,141,385	1.73%	5.00	5.00	0.00
2019 - 2020	1,313,243	15.06%	5.00	5.00	0.00
2020 - 2021	1,371,123	4.41%	5.00	5.00	0.00
2021 - 2022	1,512,930	10.34%	5.00	5.00	0.00
2022 - 2023	1,565,663	3.49%	5.00	5.00	0.00
2023 - 2024	2,347,875	49.96%	5.00	5.00	0.00
2024 - 2025	2,330,935	-0.72%	5.00	5.00	0.00
2025 - 2026	1,730,679	-25.75%	5.00	5.00	0.00

Voted/Permissive mills levied in the current fiscal year:

Description	Number of Mills levied
Library Voted	5

Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds/or _____ Fund

FYE June 30, 2026

Entity Name: _____

Reference Line		Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
(1)	Enter Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year <i>Year's form Line 17</i>	(from Prior Year's form Line 17) \$ 250,692	\$ 250,692
(2)	Add: Current year inflation adjustment @ 2.11%		\$ 5,290
(3)	Subtract: Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20)- (enter as negative)		\$ -
(4)	Adjusted ad valorem tax revenue		\$ 255,982
= (1) + (2) + (3)			
	<u>ENTERING TAXABLE VALUES</u>		
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 1,730,679	\$ 1,730,679
(6)	Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 6 (enter as negative)		\$ -
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		\$ 1,730,679
= (5) + (6)			
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ (16,459)	\$ (16,459)
(9)	Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 5 (enter as negative)		\$ -
(10)	Adjusted Taxable value per mill		\$ 1,714,220
= (7) + (8) + (9)			
(11)	CURRENT YEAR calculated mill levy		149.33
= (4) / (10)			
(12)	CURRENT YEAR calculated ad valorem tax revenue		\$ 258,442
= (7) x (11)			
	<u>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</u>		
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)		0.00
(14)	Total current year authorized mill levy, including Prior Years' carry forward mills		149.33
= (11) + (13)			
(15)	Total current year authorized ad valorem tax revenue assessment		\$ 258,442
= (7) x (14)			
	<u>CURRENT YEAR ACTUALLY LEVIED/ASSESSED</u>		
(16)	Enter number of mills actually levied in current year (Number should equal total <u>non-voted</u> mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. <u>Do Not</u> include voted or permissive mills imposed in the current year.)	149.33	149.33
(17)	Total ad valorem tax revenue actually assessed in current year		\$ 258,442
= (7) x (16)			
	<u>RECAPITULATION OF ACTUAL:</u>		
(18)	Ad valorem tax revenue actually assessed		\$ 255,984
= (10) x (16)			
(19)	Ad valorem tax revenue actually assessed for newly taxable property		\$ 2,458
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		\$ -
(21)	Total ad valorem tax revenue actually assessed in current year		\$ 258,442
= (18) + (19) + (20)			
(22)	Total carry forward mills that may be levied in a subsequent year (Number should be equal to or greater than zero. A (negative) number indicates an over levy.)		0.00
= (14) - (16)			

A. General Fund

Fund #1000

Revenue by Source

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

09/12/25
16:03:27

CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2025 - 2026
For Funds 1000 - 1000

Page: 1 of 2
Report ID: A110

1000 General

Account	Previous Year Actual	Final Budget

310000 TAXES		
312000 P & I on Delinquent Taxes	907	1,000
314140 Local Option Tax	35,201	34,500
Group:	36,108	35,500
320000		
322009 Business Lic.	2,035	2,200
322010 Beer & Wine Vendor License	2,400	2,240
323000 Non-Business Licenses and Permits	35	0
323010 Building Permits	950	1,000
323030 Animal License	465	400
323050 Itinerant Vendor License	950	800
Group:	6,835	6,640
330000 INTERGOVERNMENTAL REVENUES		
334066 Arbor Day Grant	850	850
335110 Live Game Card Table Permit	25	100
335120 Video Gambling License Fee	3,950	4,000
335230 State Entitlement	164,383	163,233
Group:	169,208	168,183
340000 Charges for Services		
341010 Lot Mowing-Yard Cleaning		200
341070 Planning Fees - Maps/Surveys		200
343010 Street Repair-From Tearing up the Street	2,348	1,150
343340 Grave Digging	1,580	1,000
Group:	3,928	2,550
350000 Fines and Forfeitures		
351030 City Court Fines	7,851	13,500
Group:	7,851	13,500
360000 Miscellaneous Revenue		
362000 Other Miscellaneous Revenue	18,624	1,700
365000 Contrib & Donations	210	0
365010 Donations	73,603	50
Group:	92,437	1,750

09/12/25
16:03:27

CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2025 - 2026
For Funds 1000 - 1000

Page: 2 of 2
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1000 General

Account	Previous Year Actual	Final Budget
-----	-----	-----
370000 Investment and Royalty Earnings		
371010 Investment Earnings	12,114	11,000
Group:	12,114	11,000
380000 Other Financing Sources		
383023 InterfundTransfer 4005 Parks		5,400
Group:		5,400
Fund:	328,481	244,523
Grand Total:	328,481	244,523

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CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2025 - 2026

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1000 General

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
410000 General Government									
410100 Council									
410100 Council		Budget: 8,255	Actual: 4,934		5,680	2,575			8,255
					4,934				
Subtotal:		Budget: 8,255	Actual: 4,934		5,680	2,575			8,255
					4,934				
410200 Mayor									
410200 Mayor		Budget: 12,866	Actual: 11,328		10,450	2,416			12,866
					10,368	960			
Subtotal:		Budget: 12,866	Actual: 11,328		10,450	2,416			12,866
					10,368	960			
410300									
410360 Court		Budget: 34,098	Actual: 31,015		22,300	7,400			29,700
					28,205	2,810			
Subtotal:		Budget: 34,098	Actual: 31,015		22,300	7,400			29,700
					28,205	2,810			
410500 Financial Services									
410500 Financial Services		Budget: 95,966	Actual: 94,114		58,930	43,566			102,496
					50,591	43,523			
410530 Audit		Budget: 12,200	Actual: 12,200			17,400			17,400
						12,200			
Subtotal:		Budget: 108,166	Actual: 106,314		58,930	60,966			119,896
					50,591	55,723			
410600 Election Expenses									
410600 Election Expenses		Budget: 0	Actual: 0			2,000			2,000
Subtotal:		Budget: 0	Actual: 0			2,000			2,000
411100 Attorney									
411100 Attorney		Budget: 50,300	Actual: 45,758			47,700			47,700
						45,758			
Subtotal:		Budget: 50,300	Actual: 45,758			47,700			47,700
						45,758			
411200 Facilities Administration									
411200 Facilities Administration		Budget: 33,300	Actual: 16,557		400	24,200			24,600
					225	16,331			
Subtotal:		Budget: 33,300	Actual: 16,557		400	24,200			24,600
					225	16,331			
411300 Central Communications									
411300 Central Communications		Budget: 7,000	Actual: 6,341			7,000			7,000
						6,341			
Subtotal:		Budget: 7,000	Actual: 6,341			7,000			7,000
						6,341			

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Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Group:	Budget: _____	253,985		_____	97,760	154,257			252,017
	Actual: _____		222,247	_____	94,325	127,923			
420000 Public Safety									
420100 Law Enforcement Services									
420100 Law Enforcement Services	Budget: _____	0		_____					0
	Actual: _____			_____					
Subtotal:	Budget: _____	0		_____					0
	Actual: _____			_____					
Group:	Budget: _____	0		_____					0
	Actual: _____			_____					
430000									
430200 Public Works									
430200 Public Works	Budget: _____	99,710		_____	111,575	34,750		5,000	151,325
	Actual: _____		79,542	_____	59,746	19,795			
430240 Parks O&M	Budget: _____	0		_____		5,000			5,000
	Actual: _____			_____					
430241 Bair Park Project	Budget: _____	0		_____		10,000			10,000
	Actual: _____			_____					
430242 Parks-fence/rink-splash	Budget: _____	0		_____		18,016			18,016
	Actual: _____			_____					
430243 PW-% truck w/plow	Budget: _____	0		_____				6,400	6,400
	Actual: _____			_____					
430263 Street Lighting	Budget: _____	10,000		_____		10,000			10,000
	Actual: _____		4,695	_____		4,695			
Subtotal:	Budget: _____	109,710		_____	111,575	77,766		11,400	200,741
	Actual: _____		84,237	_____	59,746	24,490			
430500 Water Utilities									
430500 Water Utilities	Budget: _____	0		_____					0
	Actual: _____			_____					
Subtotal:	Budget: _____	0		_____					0
	Actual: _____			_____					
430700 Propane									
430700 Propane	Budget: _____	15,000		_____		12,000			12,000
	Actual: _____		9,410	_____		9,410			
Subtotal:	Budget: _____	15,000		_____		12,000			12,000
	Actual: _____		9,410	_____		9,410			
430800 Garbage Services									
430800 Garbage Services	Budget: _____	9,500		_____		9,500			9,500
	Actual: _____		8,737	_____		8,737			
Subtotal:	Budget: _____	9,500		_____		9,500			9,500
	Actual: _____		8,737	_____		8,737			
431100 Weed Control									
431100 Weed Control	Budget: _____	700		_____		700			700
	Actual: _____			_____					

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1000 General

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
Subtotal:		Budget: 700				700			700
		Actual:							
Group:		Budget: 134,910			111,575	99,966		11,400	222,941
		Actual:	102,384		59,746	42,637			
440000 Public Health									
440600 Animal Control Services									
440600 Animal Control Services		Budget: 23,450							0
		Actual:	8,044		7,004	1,040			
Subtotal:		Budget: 23,450							0
		Actual:	8,044		7,004	1,040			
446000									
446002 New Animal Shelter		Budget: 15,833				15,833			15,833
		Actual:	24			24			
Subtotal:		Budget: 15,833				15,833			15,833
		Actual:	24			24			
Group:		Budget: 39,283				15,833			15,833
		Actual:	8,068		7,004	1,064			
460000 Culture and Recreation									
460400 Parks									
460400 Parks		Budget: 45,875							0
		Actual:	9,811		3,069	6,741			
460415 Parks - T-Mobile funds		Budget: 50,300				27,439			27,439
		Actual:	22,861			22,861			
460420 Parks - Springs Park		Budget: 23,300							0
		Actual:	23,300			23,300			
Subtotal:		Budget: 119,475				27,439			27,439
		Actual:	55,972		3,069	52,902			
Group:		Budget: 119,475				27,439			27,439
		Actual:	55,972		3,069	52,902			
510000 Miscellaneous									
510000 Miscellaneous									
510000 Miscellaneous		Budget: 1,100				1,100			1,100
		Actual:	510			510			
Subtotal:		Budget: 1,100				1,100			1,100
		Actual:	510			510			
510300 Expenditure Conversion Account									
510334 Premiums-Insurance		Budget: 30,000				30,000			30,000
		Actual:	29,816			29,816			
Subtotal:		Budget: 30,000				30,000			30,000
		Actual:	29,816			29,816			
Group:		Budget: 31,100				31,100			31,100
		Actual:	30,326			30,326			

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Expenditure by Activity and Object
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1000 General

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating			0						0
			Actual: _____			15,000			
521010 InterTrans 4005 Law		15,000				20,000			20,000
			Actual: _____						
521012 InterfundTrans 2945 HB 819		4,800				4,800			4,800
			Actual: _____						
521021 InterTrans 5227 Generators		1,000				1,000			1,000
			Actual: _____						
Subtotal:		20,800				25,800			25,800
			Actual: _____			15,000			
Group:		20,800				25,800			25,800
			Actual: _____			15,000			
Fund:		599,553			209,335	354,395		11,400	575,130
			Actual: _____		164,145	269,852			
Grand Total:		599,553			209,335	354,395		11,400	575,130
			Actual: _____		164,145	269,852			

B. Special Revenue Funds

2000

Revenue by Source

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

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CITY OF WHITE SULPHUR SPRINGS
Summary of Appropriations by Fund and Object
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Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Transfers	Total
2170 Airport						5,474
2220 Library Non-Voted						12,078
2222 Library - Voted						13,500
2340 Volunteer Fire Depart.			700	10,000	10,000	122,271
2370 P.E.R.S			28,875			28,875
2399 Impact Fees						19,929
2820 Gas Apportionment Tax				135,000		609,494
2940 CDBG						41,000
2944 HB355 State-Local Infrastructure Act						43,937
2945 HB 819 MT Community Reinvestment Plan						29,999
2946 CRMP Comprehensive Recreation Master Plan						29,706
Total:			29,575	145,000	10,000	956,263

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
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2170 Airport

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 P & I on Delinquent Taxes	14	20
314140 Local Option Tax	619	350
Group:	633	370
Fund:	633	370

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
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2220 Library Non-Voted

Account	Previous Year Actual	Final Budget
310000 TAXES		
312000 P & I on Delinquent Taxes	42	40
314140 Local Option Tax	1,856	1,600
Group:	1,898	1,640
Fund:	1,898	1,640

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CITY OF WHITE SULPHUR SPRINGS
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2222 Library - Voted

Account	Previous Year Actual	Final Budget
310000 TAXES		
312000 P & I on Delinquent Taxes	46	60
314140 Local Option Tax	2,062	1,900
Group:	2,108	1,960
Fund:	2,108	1,960

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
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2340 Volunteer Fire Depart.

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 P & I on Delinquent Taxes	36	25
314140 Local Option Tax	1,650	1,250
Group:	1,686	1,275
330000 INTERGOVERNMENTAL REVENUES		
335230 State Entitlement		2,500
Group:		2,500
360000 Miscellaneous Revenue		
365010 Donations		20,000
365020 Bair Grant	30,268	36,153
Group:	30,268	56,153
Fund:	31,954	59,928

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
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2342 Volunteer Fire Depart. Relief Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 P & I on Delinquent Taxes	27	0
Group:	27	0
Fund:	27	0

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
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2370 P.E.R.S

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 P & I on Delinquent Taxes	58	40
314140 Local Option Tax	2,680	1,000
Group:	2,738	1,040
330000 INTERGOVERNMENTAL REVENUES		
335230 State Entitlement	10,200	10,200
Group:	10,200	10,200
Fund:	12,938	11,240

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Fund Summary of Revenues by Source
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2399 Impact Fees

Account	Previous Year Actual	Final Budget
-----	-----	-----
340000 Charges for Services		
341070 Planning Fees - Maps/Surveys		19,929
Group:		19,929
Fund:		19,929

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Fund Summary of Revenues by Source
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2820 Gas Apportionment Tax

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
335042 Gas Tax Road Street Allocations-combined now	77,091	79,311
Group:	77,091	79,311
370000 Investment and Royalty Earnings		
371010 Investment Earnings	14,658	13,500
Group:	14,658	13,500
Fund:	91,749	92,811

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Fund Summary of Revenues by Source
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2821 Gas Tax-Special Road Street Allocation (HB473)

Account	Previous Year Actual	Final Budget
-----	-----	-----
370000 Investment and Royalty Earnings		
371010 Investment Earnings	1,798	0
Group:	1,798	0
Fund:	1,798	0

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

Account	Previous Year Actual	Final Budget
-----	-----	-----
370000 Investment and Royalty Earnings		
371010 Investment Earnings	2,996	0
Group:	2,996	0
Fund:	2,996	0

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
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2940 CDBG

Account	Previous Year Actual	Final Budget
-----	-----	-----
370000 Investment and Royalty Earnings		
370000 Investment and Royalty Earnings		2,700
373010 Interest on Rehabilitation (CDBG)	3,640	0
Group:	3,640	2,700
Fund:	3,640	2,700

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Fund Summary of Revenues by Source
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2943 Capital Improvements Plan Document

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
331012 CDBG - Grant	27,519	0
Group:	27,519	0
Fund:	27,519	0

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Fund Summary of Revenues by Source
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2944 HB355 State-Local Infrastructure Act

Account	Previous Year Actual	Final Budget

330000 INTERGOVERNMENTAL REVENUES		
334202 HB355 State Dept of Commerce Grant	42,750	69,105
Group:	42,750	69,105
380000 Other Financing Sources		
383009 InterfundTrans 4005 match		11,708
383016 InterfundTrans 5210 match		16,256
Group:		27,964
Fund:	42,750	97,069

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2945 HB 819 MT Community Reinvestment Plan

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
334203 HB 819 MCRA		24,000
Group:		24,000
380000 Other Financing Sources		
383008 InterfundTrans 1000 match		4,800
Group:		4,800
Fund:		28,800

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CITY OF WHITE SULPHUR SPRINGS
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2946 CRMP Comprehensive Recreation Master Plan

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
334204 CRMP Comprehensive Recreation Master Plan		23,377
Group:		23,377
380000 Other Financing Sources		
383015 InterfundTrans 4005 match		7,793
Group:		7,793
Fund:		31,170
Grand Total:	220,010	347,617

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2170 Airport

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
430000									
430300 Airport Maintenance									
430300 Airport Maintenance	Budget: _____	4,887		_____		5,474			5,474
	Actual: _____		3,496	_____		3,496			
Subtotal:	Budget: _____	4,887		_____		5,474			5,474
	Actual: _____		3,496	_____		3,496			
Group:	Budget: _____	4,887		_____		5,474			5,474
	Actual: _____		3,496	_____		3,496			
Fund:	Budget: _____	4,887		_____		5,474			5,474
	Actual: _____		3,496	_____		3,496			

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2220 Library Non-Voted

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
460000 Culture and Recreation									
460100 Library									
460100 Library		Budget: 10,490				12,078			12,078
		Actual:	10,489			10,489			
460101 Library additional 4 mills		Budget: 9,334							0
		Actual:	9,324			9,323			
Subtotal:		Budget: 19,824				12,078			12,078
		Actual:	19,813			19,812			
Group:		Budget: 19,824				12,078			12,078
		Actual:	19,813			19,812			
Fund:		Budget: 19,824				12,078			12,078
		Actual:	19,813			19,812			

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2222 Library - Voted

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
460000 Culture and Recreation									
460100 Library									
460100 Library		Budget: 11,756				13,500			13,500
		Actual: 11,655				11,654			
Subtotal:		Budget: 11,756				13,500			13,500
		Actual: 11,655				11,654			
Group:		Budget: 11,756				13,500			13,500
		Actual: 11,655				11,654			
Fund:		Budget: 11,756				13,500			13,500
		Actual: 11,655				11,654			

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2340 Volunteer Fire Depart.

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
420000 Public Safety									
420400 Volunteer Fire Dept									
420400 Volunteer Fire Dept		Budget: 45,350			700	32,850		10,000	43,550
		Actual: 35,322			167	35,154			
420401 Vol. Fire Dept		Budget: 0				68,721			68,721
		Actual:							
Subtotal:		Budget: 45,350			700	101,571		10,000	112,271
		Actual: 35,322			167	35,154			
Group:		Budget: 45,350			700	101,571		10,000	112,271
		Actual: 35,322			167	35,154			
430000									
430200 Public Works									
430200 Public Works		Budget: 0							0
		Actual:							
Subtotal:		Budget: 0							0
		Actual:							
Group:		Budget: 0							0
		Actual:							
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: 0							0
		Actual:							
521011 InterfundTrans 4005 Fire		Budget: 12,000				10,000			10,000
		Actual: 12,000				12,000			
Subtotal:		Budget: 12,000				10,000			10,000
		Actual: 12,000				12,000			
Group:		Budget: 12,000				10,000			10,000
		Actual: 12,000				12,000			
Fund:		Budget: 57,350			700	111,571		10,000	122,271
		Actual: 47,322			167	47,154			

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CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
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2342 Volunteer Fire Depart. Relief Fund

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

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2370 P.E.R.S

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
410000 General Government									
410800 City Share Retirement									
410800 City Share Retirement		Budget: 25,000	Actual: 18,457		28,875				28,875
					18,457				
Subtotal:		Budget: 25,000	Actual: 18,457		28,875				28,875
					18,457				
Group:		Budget: 25,000	Actual: 18,457		28,875				28,875
					18,457				
Fund:		Budget: 25,000	Actual: 18,457		28,875				28,875
					18,457				

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2399 Impact Fees

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
420000 Public Safety									
420100 Law Enforcement Services									
420100 Law Enforcement Services		Budget: 30,000				19,929			19,929
		Actual: 22,539				22,538			
Subtotal:		Budget: 30,000				19,929			19,929
		Actual: 22,539				22,538			
Group:		Budget: 30,000				19,929			19,929
		Actual: 22,539				22,538			
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: 0							0
		Actual: 0							
Subtotal:		Budget: 0							0
		Actual: 0							
Group:		Budget: 0							0
		Actual: 0							
Fund:		Budget: 30,000				19,929			19,929
		Actual: 22,539				22,538			

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2820 Gas Apportionment Tax

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
430000									
430200 Public Works									
430200 Public Works	Budget:_____	514,494		_____		474,494		135,000	609,494
	Actual:_____		9,521	_____		9,521			
Subtotal:	Budget:_____	514,494		_____		474,494		135,000	609,494
	Actual:_____		9,521	_____		9,521			
Group:	Budget:_____	514,494		_____		474,494		135,000	609,494
	Actual:_____		9,521	_____		9,521			
Fund:	Budget:_____	514,494		_____		474,494		135,000	609,494
	Actual:_____		9,521	_____		9,521			

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2821 Gas Tax-Special Road Street Allocation (HB473)

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
430000									
430200 Public Works									
430200 Public Works		Budget:_____	0	_____					0
		Actual:_____		_____					
430202 Road & Street Services II		Budget:_____	0	_____					0
		Actual:_____		_____					
430203 Road & Street Services III		Budget:_____	0	_____					0
		Actual:_____		_____					
Subtotal:		Budget:_____	0	_____					0
		Actual:_____		_____					
Group:		Budget:_____	0	_____					0
		Actual:_____		_____					
Fund:		Budget:_____	0	_____					0
		Actual:_____		_____					

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2940 CDBG

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
470000 Housing and Community Development									
470200									
470261 Housing Study/Planning -			0						0
			Actual:						
470262 Capital Improvement Project			0						0
			Actual:						
470263 Land Use Planning and		18,000				18,000			18,000
		Actual:							
470264 Planning & Management		23,000				23,000			23,000
		Actual:							
Subtotal:		41,000				41,000			41,000
		Actual:							
Group:		41,000				41,000			41,000
		Actual:							
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating			0						0
			Actual:						
Subtotal:		0							0
		Actual:							
Group:		0							0
		Actual:							
Fund:		41,000				41,000			41,000
		Actual:							

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2943 Capital Improvements Plan Document

Account	Prev FTE	Previous Budget	Previous Actual	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
470000 Housing and Community Development								
470200								
470263 Land Use Planning and		Budget: 37,500						0
		Actual:	11,268		11,267			
Subtotal:		Budget: 37,500						0
		Actual:	11,268		11,267			
Group:		Budget: 37,500						0
		Actual:	11,268		11,267			
Fund:		Budget: 37,500						0
		Actual:	11,268		11,267			

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2944 HB355 State-Local Infrastructure Act

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
460000 Culture and Recreation									
460400 Parks									
460433 Parks Areas		Budget: 58,538				26,526			26,526
		Actual: 32,012	32,012			32,011			
Subtotal:		Budget: 58,538				26,526			26,526
		Actual: 32,012	32,012			32,011			
Group:		Budget: 58,538				26,526			26,526
		Actual: 32,012	32,012			32,011			
470000 Housing and Community Development									
470200									
470230 Public Works Facility		Budget: 81,281				17,411			17,411
		Actual: 76,844	76,844			76,843			
Subtotal:		Budget: 81,281				17,411			17,411
		Actual: 76,844	76,844			76,843			
Group:		Budget: 81,281				17,411			17,411
		Actual: 76,844	76,844			76,843			
Fund:		Budget: 139,819				43,937			43,937
		Actual: 108,856	108,856			108,855			

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2945 HB 819 MT Community Reinvestment Plan

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
470000 Housing and Community Development									
470200									
470265 Sub Regs/Annex/Aff-Att		Budget: 28,800	Actual: 29,998			29,999			29,999
						29,998			
Subtotal:		Budget: 28,800	Actual: 29,998			29,999			29,999
						29,998			
Group:		Budget: 28,800	Actual: 29,998			29,999			29,999
						29,998			
Fund:		Budget: 28,800	Actual: 29,998			29,999			29,999
						29,998			

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2946 CRMP Comprehensive Recreation Master Plan

Account	Prev FTE	Previous Budget	Previous Actual	Prev FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
470000 Housing and Community Development									
470200									
470266 Comprehensive Recreation		Budget: 31,170				29,706			29,706
		Actual:	29,706			29,705			
Subtotal:		Budget: 31,170				29,706			29,706
		Actual:	29,706			29,705			
Group:		Budget: 31,170				29,706			29,706
		Actual:	29,706			29,705			
Fund:		Budget: 31,170				29,706			29,706
		Actual:	29,706			29,705			

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2992 LG ARPA Distribution - "B"

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

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2993 LG ARPA Distribution - "C"

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: _____	175,665	_____					0
		Actual: _____							
Subtotal:		Budget: _____	175,665	_____					0
		Actual: _____							
Group:		Budget: _____	175,665	_____					0
		Actual: _____							
Fund:		Budget: _____	175,665	_____					0
		Actual: _____							
Grand Total:		Budget: _____	1,477,881	_____	29,575	781,688		145,000	956,263
		Actual: _____		312,631	18,624	294,005			

D. Capital Projects Funds

4000

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4005 Capital Projects

Account	Previous Year Actual	Final Budget
Revenues		
380000 Other Financing Sources		
383000 Interfund Operating Transfer	27,000	30,000
Group:	27,000	30,000
Total Revenues	27,000	30,000
Expenditures		
410000 General Government		
411200 Facilities Administration		
230 Repair & Maintenance		79,475
360 Repair & Maintenance		2,071
Account:		81,546
Group:		81,546
420000 Public Safety		
420100 Law Enforcement Services		
399 Contract Payment (to		35,000
Account:		35,000
420400 Volunteer Fire Dept		
940 Machinery & Equipment		22,000
Account:		22,000
Group:		57,000
430000		
430200 Public Works		
360 Repair & Maintenance		13,296
940 Machinery & Equipment		43,543
Account:		56,839
Group:		56,839
460000 Culture and Recreation		
460400 Parks		
354 Engineering		13,712
360 Repair & Maintenance		7,528
362 Repair & Mainten. Services		7,600
Account:		28,840
460402 Parks - Vehicle		
360 Repair & Maintenance		15,000
Account:		15,000
Group:		43,840

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4005 Capital Projects

Account	Previous Year Actual	Final Budget
-----	-----	-----
520000 Other Financing Uses		
521013 InterfundTrans 2944 Parks Areas		
820 Transfers to Other Funds		11,708
Account:		11,708
521015 InterfundTrans 2946 Parks CRMP		
820 Transfers to Other Funds		7,793
Account:		7,793
Group:		19,501
Total Expenditures		258,726

E. Enterprise Funds

5000

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5210 Water

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
343021 Metered Water Sales	205,734	207,000
343022 Unmetered Water Sales - Water Line	227	250
343025 Water Permits	20	40
343026 Water Installation Charges	8,750	7,500
343027 Miscellaneous (meter, or turn on/off)	4,017	4,000
343045 Sale of Scrap		1,000
Group:	218,748	219,790
370000 Investment and Royalty Earnings		
371010 Investment Earnings	18,568	18,000
Group:	18,568	18,000
Total Revenues	237,316	237,790
Expenses		
430500 Water Utilities		
110 Salaries-Clerk-Treasurer	10,435	
111 Salaries Public Works	13,097	
112 Salaries of Regular	23,683	
113 Supervisor		14,700
115 Crew I		8,300
116 Crew II		19,200
117 Crew III		12,000
121 Clerk-Treasurer		11,650
122 Assistant Clerk		10,800
123 Clerk Fill In		600
140 Employer Contributions	14,824	23,550
210 Office Supplies & Materials	7,029	10,000
230 Repair & Maintenance	8,352	20,000
231 Gas, diesel, oil, tires		5,000
238 Repair Parts for Water or	8,391	14,000
310 Communication &	4,509	5,000
330 Publicity, Subscriptions &	1,795	500
335 Memberships and Registration	525	1,500
341 Power	48,693	50,000
351 Consumer Fee	1,200	1,200
352 Easement and Decreed Water	245	500
354 Engineering		20,000
356 Water Testing	942	3,000
360 Repair & Maintenance	12,313	32,000

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5210 Water

Account	Previous Year Actual	Final Budget
370 Travel	688	1,500
380 Training Services		1,000
390 Other Purchased Services		200
450 Sand - Gravel		5,000
940 Machinery & Equipment		40,000
Account:	156,721	311,200
430502 Water Utilities additional Scada		
391 Other Purchased Service		5,419
Account:		5,419
Group:	156,721	316,619
521016 InterfundTrans 2944 Scada		
820 Transfers to Other Funds		16,256
Account:		16,256
Group:		16,256
Total Expenses	156,721	332,875
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings		
840 Depreciation - Contributed Capital		
239000 Compensated Absences		
Total Non-Cash Expenses		
Other Cash Uses		
211000 Due to Other Funds		
Additions to Restricted Accounts		
102210 Sinking/Interest		
102240 Replacement/Depreciation		
102230 Surplus		
102220 Reserve		
Total Other Cash Uses		
Total Expenses and Other Cash Uses		

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5215 Stormwater PER

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
334119 33419 MCEP Grants		40,000
334121 DNRC Grants		35,000
Group:		75,000
Total Revenues		75,000
Expenses		
430515 Stormwater Planning		
354 Engineering	16,110	75,000
Account:	16,110	75,000
Group:	16,110	75,000
Total Expenses	16,110	75,000
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings		
840 Depreciation - Contributed Capital		
239000 Compensated Absences		
Total Non-Cash Expenses		
Other Cash Uses		
211000 Due to Other Funds		
Additions to Restricted Accounts		
102210 Sinking/Interest		
102240 Replacement/Depreciation		
102230 Surplus		
102220 Reserve		
Total Other Cash Uses		
Total Expenses and Other Cash Uses		

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5220 Water Line Replacement

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
343022 Unmetered Water Sales - Water Line	36,862	35,000
Group:	36,862	35,000
370000 Investment and Royalty Earnings		
371010 Investment Earnings	14,591	13,500
Group:	14,591	13,500
Total Revenues	51,453	48,500
Expenses		
430500 Water Utilities		
354 Engineering		100,000
Account:		100,000
Group:		100,000
521000 Interfund Operating Transfers Out		
390 Other Purchased Services		100,000
Account:		100,000
521022 InterfundTrans 5221 WaterReplacement		
820 Transfers to Other Funds		16,338
Account:		16,338
521023 InterfundTrans 5222 WaterReplacMnt		
820 Transfers to Other Funds		9,988
Account:		9,988
Group:		126,326
Total Expenses		226,326

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5220 Water Line Replacement

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

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5221 Water Trans Main - Phase 3

Account	Previous Year Actual	Final Budget
Revenues		
380000 Other Financing Sources		
383021 InterfundTransfer		16,338
Group:		16,338
Total Revenues		16,338
Expenses		
490000 Debt Service		
610 Principal	10,000	11,000
620 Interest	4,470	4,270
630 Paying Agent Fees (Bank	1,118	1,068
Account:	15,588	16,338
Group:	15,588	16,338
Total Expenses	15,588	16,338
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings		
840 Depreciation - Contributed Capital		
239000 Compensated Absences		
Total Non-Cash Expenses		
Other Cash Uses		
211000 Due to Other Funds		
Additions to Restricted Accounts		
102210 Sinking/Interest		
102240 Replacement/Depreciation		
102230 Surplus		
102220 Reserve		
Total Other Cash Uses		
Total Expenses and Other Cash Uses		

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5222 Water Trans Main - Phase 4

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
331000 Federal Grants	-85,287	
331031 SRF Loan "B" - Water Line Main Transmission	135,405	
331032 SRF Loan "A" Forgiveness-Water Main Line	262,481	
331996 ARPA MAG-County	297,570	9,988
Group:	610,169	9,988
380000 Other Financing Sources		
383022 InterfundTransfer		12,000
Group:		12,000
Total Revenues	610,169	21,988
Expenses		
430522 Water Main Line Project		
330 Publicity, Subscriptions &	874	
354 Engineering	602,571	
Account:	603,445	
Group:	603,445	
490000 Debt Service		
610 Principal	2,000	6,000
620 Interest	2,191	3,190
630 Paying Agent Fees (Bank	548	798
Account:	4,739	9,988
Group:	4,739	9,988
Total Expenses	608,184	9,988

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5222 Water Trans Main - Phase 4

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

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5223 Water Tank Project

Account *	Previous Year Actual	Final Budget
Revenues		
360000 Miscellaneous Revenue		
363021 Bond Principal Assessments	174,402	172,000
Group:	174,402	172,000
370000 Investment and Royalty Earnings		
371010 Investment Earnings	3,671	2,500
Group:	3,671	2,500
Total Revenues	178,073	174,500
Expenses		
490000 Debt Service		
610 Principal	82,000	82,000
620 Interest	14,710	14,710
630 Paying Agent Fees (Bank	6,803	6,803
Account:	103,513	103,513
Group:	103,513	103,513
Total Expenses	103,513	103,513

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5223 Water Tank Project

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

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5226 Water System PER

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
331072 Rural Communities Facilities Grant	-4,884	
334121 DNRC Grants	8,000	
Group:	3,116	
Total Revenues	3,116	
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings		
840 Depreciation - Contributed Capital		
239000 Compensated Absences		
Total Non-Cash Expenses		
Other Cash Uses		
211000 Due to Other Funds		
Additions to Restricted Accounts		
102210 Sinking/Interest		
102240 Replacement/Depreciation		
102230 Surplus		
102220 Reserve		
Total Other Cash Uses		
Total Expenses and Other Cash Uses		

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5227 Water System - Generator Project

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
331995 ARPA MAG	53,908	
Group:	53,908	
Total Revenues	53,908	
Expenses		
430527 Generator Water System Project		
354 Engineering	124,802	
Account:	124,802	
Group:	124,802	
Total Expenses	124,802	
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings		
840 Depreciation - Contributed Capital		
239000 Compensated Absences		
Total Non-Cash Expenses		
Other Cash Uses		
211000 Due to Other Funds		
Additions to Restricted Accounts		
102210 Sinking/Interest		
102240 Replacement/Depreciation		
102230 Surplus		
102220 Reserve		
Total Other Cash Uses		
Total Expenses and Other Cash Uses		

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CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2025 - 2026

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5228 Water PER Update & Grant Writing

Account *	Previous Year Actual	Final Budget

Expenses		
430528 Water PER Update and Grant Writing		
354 Engineering	238	
Account:	238	
Group:	238	
Total Expenses	238	
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	-----	-----
840 Depreciation - Contributed Capital	-----	-----
239000 Compensated Absences	-----	-----
Total Non-Cash Expenses	-----	-----
Other Cash Uses		
211000 Due to Other Funds	-----	-----
Additions to Restricted Accounts		
102210 Sinking/Interest	-----	-----
102240 Replacement/Depreciation	-----	-----
102230 Surplus	-----	-----
102220 Reserve	-----	-----
Total Other Cash Uses	-----	-----
Total Expenses and Other Cash Uses	-----	-----

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CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
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5310 Sewer

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
336020 On-behalf state revenue		800
Group:		800
340000 Charges for Services		
343030 Sewer Revenues	117,492	115,000
343032 Sewer Installation Charges	5,542	6,500
343037 Sewer Reserve Fund	28,277	27,000
Group:	151,311	148,500
370000 Investment and Royalty Earnings		
371010 Investment Earnings	31,494	29,800
Group:	31,494	29,800
Total Revenues	182,805	179,100
Expenses		
430600 Sewer Utilities		
110 Salaries-Clerk-Treasurer	20,313	
111 Salaries Public Works	17,973	
112 Salaries of Regular	30,904	
113 Supervisor		20,600
115 Crew I		8,300
116 Crew II		19,200
117 Crew III		12,000
121 Clerk-Treasurer		23,300
122 Assistant Clerk		10,800
123 Clerk Fill In		800
140 Employer Contributions	21,598	25,325
210 Office Supplies & Materials	2,895	2,500
222 Safety Equipment		1,000
230 Repair & Maintenance	5,680	20,000
238 Repair Parts for Water or		30,000
310 Communication &	2,741	2,500
330 Publicity, Subscriptions &	1,540	2,000
335 Memberships and Registration	125	1,000
345 Telephone	840	2,700
354 Engineering		60,000
355 Sewage Testing	3,336	7,500
360 Repair & Maintenance	8,723	60,000
370 Travel		1,000

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CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2025 - 2026

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5310 Sewer

Account	Previous Year Actual	Final Budget
940 Machinery & Equipment		35,000
Account:	116,668	345,525
Group:	116,668	345,525
521025 InterfundTrans 5329 Septic/Sewerline		
820 Transfers to Other Funds		18,000
Account:		18,000
Group:		18,000
Total Expenses	116,668	363,525
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings		
840 Depreciation - Contributed Capital		
239000 Compensated Absences		
Total Non-Cash Expenses		
Other Cash Uses		
211000 Due to Other Funds		
Additions to Restricted Accounts		
102210 Sinking/Interest		
102240 Replacement/Depreciation		
102230 Surplus		
102220 Reserve		
Total Other Cash Uses		
Total Expenses and Other Cash Uses		

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CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
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5315 Wastewater PER

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
334119 33419 MCEP Grants		40,000
334121 DNRC Grants		35,000
Group:		75,000
Total Revenues		75,000
Expenses		
430615 Wastewater Planning		
354 Engineering	13,143	75,000
Account:	13,143	75,000
Group:	13,143	75,000
Total Expenses	13,143	75,000
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings		
840 Depreciation - Contributed Capital		
239000 Compensated Absences		
Total Non-Cash Expenses		
Other Cash Uses		
211000 Due to Other Funds		
Additions to Restricted Accounts		
102210 Sinking/Interest		
102240 Replacement/Depreciation		
102230 Surplus		
102220 Reserve		
Total Other Cash Uses		
Total Expenses and Other Cash Uses		

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CITY OF WHITE SULPHUR SPRINGS
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5326 Sewer Project - Phase #1

Account*	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
343038 Sewer Bond Revenue	3,444	3,000
Group:	3,444	3,000
360000 Miscellaneous Revenue		
363021 Bond Principal Assessments	34,374	32,000
Group:	34,374	32,000
Total Revenues	37,818	35,000
Expenses		
490000 Debt Service		
610 Principal	20,000	20,000
620 Interest	4,460	4,460
630 Paying Agent Fees (Bank	2,230	2,230
Account:	26,690	26,690
Group:	26,690	26,690
Total Expenses	26,690	26,690

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CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
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5326 Sewer Project - Phase #1

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

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CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2025 - 2026

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5328 Sewer Project Phase #2

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
343038 Sewer Bond Revenue	16,141	15,500
Group:	16,141	15,500
360000 Miscellaneous Revenue		
363021 Bond Principal Assessments	161,358	158,000
Group:	161,358	158,000
370000 Investment and Royalty Earnings		
371010 Investment Earnings	8,078	7,500
Group:	8,078	7,500
Total Revenues	185,577	181,000
Expenses		
490000 Debt Service		
610 Principal	54,000	54,000
620 Interest	14,890	14,890
630 Paying Agent Fees (Bank	3,723	3,723
Account:	72,613	72,613
Group:	72,613	72,613
Total Expenses	72,613	72,613

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CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
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5328 Sewer Project Phase #2

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

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CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2025 - 2026

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5329 Septic to Sewer Project

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
331033 SRF Loan "B" - Sewer -Septic Project		138,976
331034 SRF Loan "A" - Sewer -Septic Project		146,000
Group:		284,976
380000 Other Financing Sources		
383025 InterfundTransfer 5310 Septic/Sewerline		18,000
Group:		18,000
Total Revenues		302,976
Expenses		
430629 Septic to Sewer Project 1st Ave NW		
354 Engineering	19,164	284,976
Account:	19,164	284,976
Group:	19,164	284,976
490000 Debt Service		
610 Principal		11,000
620 Interest		5,000
630 Paying Agent Fees (Bank		2,000
Account:		18,000
Group:		18,000
Total Expenses	19,164	302,976

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CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2025 - 2026

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5329 Septic to Sewer Project

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

G. Private Purpose Trust Funds

7000

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CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2025 - 2026

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7120 Fire Disability (3rd Class Cities)

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
335050 Insurance Premium Apportionment		10,475
Group:		10,475
Total Revenues		10,475
Expenditures		
420000 Public Safety		
420100 Law Enforcement Services		
397 Contract Payment (to County)		3,482
Account:		3,482
420400 Volunteer Fire Dept		
397 Contract Payment (to County)		6,993
Account:		6,993
Group:		10,475
Total Expenditures		10,475

**City of White Sulphur Springs - FY2026
TAX LEVY REQUIREMENTS SCHEDULE
VOTED/PERMISSIVE LEVY
Page 54**

Assessed/Market Valuation:	166,493,338.00
Taxable Valuation Less TIF Incremental Value:	2,330,935.00
(10) One Mill Yields:	2,330.94

[illegible]

Balance check per fund:

Total Requirements minus Total Resources; Should equal 0	Budgeted Cash Reserve Limit Percentage - See Instructions for details
0	42%

June-2025-V26.3

*Total Revenues compared to Total Appropriations

11

*if negative, appropriations exceed the revenues

Total Requirements compared to Total Resources

10

*if other than zero budget is not balanced

2330.94
0.00

$$\left((\text{last years mill value}) + \text{inflation (cost 2.5\% \$245.92)} = \$11,900.92 \right) \text{ per Resolution 2025-9 **}$$

$$\frac{\$11,655}{\$246} = \underline{\underline{\$11,901}}$$

**City of White Sulphur Springs - FY2026
TAX LEVY REQUIREMENTS SCHEDULE
NON-LEVIED FUNDS - SUMMARY SCHEDULE
Page 55**

			(1)	(2) = (6) - (1)	(3) = (1) + (2)	(4)	(5)	(6) = (4)+(5)	(7)=(4)-(1)+(5)	
				Budgeted Cash	Total		Non-Tax		Estimated	Balance check per fund:
Fund #	BARS Fund Name	Fund Name	Appropriations	Reserve	Requirements	Cash Available	Revenues	Total Resources	Ending Cash Balance	
2399	Impact Fees		19,929.00	16,761.00	36,690.00	16,761.00	19,929.00	36,690.00	16,761.00	o
2820	Gas Apportionment Tax		609,494.00	123,455.00	732,949.00	640,138.00	92,811.00	732,949.00	123,455.00	o
2940	CDBG/Home		41,000.00	19,763.00	60,763.00	58,063.00	2,700.00	60,763.00	19,763.00	o
2943	CDBG/Home		0.00	14,927.00	14,927.00	14,927.00	0.00	14,927.00	14,927.00	o
2944	CDBG/Home		43,937.00	53,132.00	97,069.00	0.00	97,069.00	97,069.00	53,132.00	o
2945	CDBG/Home		29,999.00	0.00	29,999.00	1,199.00	28,800.00	29,999.00	0.00	o
2946	CDBG/Home		29,706.00	1,464.00	31,170.00	0.00	31,170.00	31,170.00	1,464.00	o
4005	Capital Projects		258,726.00	0.00	258,726.00	228,726.00	30,000.00	258,726.00	0.00	o
5210	Water		449,697.00	169,354.00	619,051.00	381,261.00	237,790.00	619,051.00	169,354.00	o
5215	Enterprise Funds		75,000.00	0.00	75,000.00	0.00	75,000.00	75,000.00	0.00	o
5220	Enterprise Funds		226,326.00	358,150.00	584,476.00	535,976.00	48,500.00	584,476.00	358,150.00	o
5221	Enterprise Funds		16,338.00	0.00	16,338.00	0.00	16,338.00	16,338.00	0.00	o
5222	Enterprise Funds		9,988.00	12,000.00	21,988.00	0.00	21,988.00	21,988.00	12,000.00	o
5223	Enterprise Funds		103,513.00	1,202,756.00	1,306,269.00	1,131,769.00	174,500.00	1,306,269.00	1,202,756.00	o
5226	Enterprise Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00	o
5227	Enterprise Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00	o
5228	Enterprise Funds		0.00	774.00	774.00	774.00	0.00	774.00	774.00	o
5310	Sewer		498,849.00	400,279.00	899,128.00	720,028.00	179,100.00	899,128.00	400,279.00	o
5315	Enterprise Funds		75,000.00	0.00	75,000.00	0.00	75,000.00	75,000.00	0.00	o
5326	Enterprise Funds		26,690.00	120,235.00	146,925.00	111,925.00	35,000.00	146,925.00	120,235.00	o
5328	Enterprise Funds		72,613.00	931,482.00	1,004,095.00	823,095.00	181,000.00	1,004,095.00	931,482.00	o
5329	Enterprise Funds		302,976.00	0.00	302,976.00	0.00	302,976.00	302,976.00	0.00	o
7120	Fire Disability		10,475.00	0.00	10,475.00	0.00	10,475.00	10,475.00	0.00	o

*Total Revenues compared to Total Appropriations:

-1,240.110

*if negative, appropriations exceed the revenues

Total Requirements compared to Total Resources

*if other than zero budget is not balanced

June-2025-V26.3

City of White Sulphur Springs
TAXABLE VALUATION SCHEDULE
Fiscal Year ending June 30, 2026

PROPERTY CLASSIFICATION	Entity-wide Taxable Valuation	Road Taxable Valuation						
			Taxable Valuation	Taxable Valuation	Taxable Valuation	Taxable Valuation	Taxable Valuation	Taxable Valuation
Real	1429632							
Personal	31327							
Special Mobile								
Manufactured Homes	15925							
Centrally Assessed	253795							
Net & Gross Proceeds								
TOTAL.....	1730679	0	0	0	0	0	0	0