MONTANA DEPARTMENT OF ADMINISTRATION
Local Government Services Bureau

Mitchell Building Room 270, PO Box 200547, Helena, Montana 59620-0547
Phone (406) 444-9101

MONTANA

CITY/TOWN/COUNTY

FINAL

BUDGET DOCUMENT

Fiscal Year ended June 30, 2018

City of White Sulphur Springs

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

Revised May 2017/Version 1

MONTANA CITY/TOWN/COUNTY FINAL BUDGET DOCUMENT
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BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for Fiscal 2018, was prepared according to law and adopted by the City/Town Council, City/Town Commission, Board of County Commissioners, on September 5, 2017; and that all financial date and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed _____ Date 9-18-17
Mayor

Signed _____ Date 9-18-17
Manager

City of White Sulphur Springs

OR

Signed _____ Date _____
Board Chairman

County of _____

ADOPTED BUDGET RESOLUTION:

Please Insert a copy of the
Approved Budget Resolution

RESOLUTION # 586

WHEREAS, the completed budget for determined to the provisions of the municipal budget laws, together with tabulations of cash amount raised by taxation and mill levy which will be required in order to raise such amounts has been prepared ands presented to the Council: be therefore RESOLVED, That the said budget be the same budget of the City of White Sulphur Springs, Montana for the fiscal year commencing on the 1st day of July 2017 and ending on the 30th day of June 2018:

The Council herewith makes and records the following summery of said budget:
167.05 + 5 mill for Library Fund - Voted @ 1121.99 --- With General Mills Levied @ 126.05.

GENERAL

Salaries

City Council	5500
Mayor	9000
City Court - Judge	16400
Clerk-Treasurer/Assistant Clerk & Employer Contributions	43500
Public Works Director/Extra Help & Employer Contributions	74000
Parks/Extra Help & Employer Contributions	17000
Animal Control & Employer Contributions	5500

Expenses

City Council -Supplies	100
City Council -Purchased Services	2100
Mayor - Purchased Supplies	800
City Court - Judge - Supplies	1200
City Court - Judge - Purchased Services	5085
City Office - Supplies	9300
City Office - Purchased Services	13650
City Office - Surety Bond	200
Audit - Purchased Services	9300
Election - Purchased Services	2000
Attorney - Purchased Services	32900
City Hall Facilities - Supplies	6500
City Hall Facilities - Purchased Services	15200
City Hall Facilities - Other Purchased Services	1000
City Offices Telephone - Purchased Services	7000
Road & Street Services - Supplies	30000
Road & Street Services - Purchased Services	21250
Road & Street Services- Building Materials	12000
Road & Street Services- Machinery & Equipment Rental	25000
Road & Street Services- Machinery & Equipment	30000
Street Lighting - Purchased Services	46000
Propane - Purchased Services	11000
Garbage Services - Purchased Services	7000
Weed Control - Supplies	500
Weed Control - Purchased Services	500
Animal Control - Supplies	4550
Animal Control - Purchased Services	4250

Animal Control - Machinery & Equipment	2000
Parks - Supplies	11500
Parks - Purchased Services	6300
Parks - Building Materials	600
Parks - Machinery & Equipment	20000

TOTAL: **$509,685 + Reserve ~~$138,818~~ $146,818= ~~$648,503~~ $656,503**

1000 General: 126.05

2170 Airport: 1.5

2190 Liability and Comp Insurance: 6

2220 Library: 4.5

2222 Library Voted: 5

2340 Volunteer Fire Department: 4

2342 Volunteer Fire Department Retirement: 6

2370 Public Employees Retirement System: 8

2371 Group Insurance: 11

Resolution: #586 passed and adopted on the 5th day of September 2017 to comply with state regulations on budget rules.

ATTEST:

Michelle Stidham
Clerk/Treasurer

Mayor – Julian A Theriault

BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for Fiscal 2018, was prepared according to law and adopted by the City/Town Council, City/Town Commission, Board of County Commissioners, on September 5, 2017; and that all financial date and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed _____ Date 9-18-17
Mayor

Signed Michelle Stidham Date 9-18-17
Manager

City of White Sulphur Springs

OR

Signed _____ Date _____
Board Chairman

County of _____

GENERAL STATISTICAL INFORMATION
PLEASE COMPLETE APPLICABLE SECTION

Counties

CLASS OF COUNTY	
COUNTY SEAT	
YEAR ORGANIZED	
REGISTERED VOTERS	
AREA (SQ. MILES)	
COURTHOUSE ELEVATION	
INCORPORATED CITIES	
INCORPORATED TOWNS	
POPULATION OF COUNTY	
FORM OF GOVERNMENT	
NUMBER OF EMPLOYEES (ELECTED)	
NUMBER OF EMPLOYEES (NON-ELECTED)	

Cities/Towns

CLASS OF CITY/TOWN	3rd
COUNTY LOCATED IN	Meagher
YEAR ORGANIZED	1888
REGISTERED VOTERS	683
AREA (SQ. MILES)	0.9
POPULATION OF CITY/TOWN	970
FORM OF GOVERNMENT	Mayor - Council
NUMBER OF EMPLOYEES (ELECTED)	5
NUMBER OF EMPLOYEES (NON-ELECTED)	5
MILES OF STREETS AND ALLEYS	22.5
MUNICIPAL WATER	
NUMBER OF CONSUMERS	538
WATER RATE PER 1,000 GALLONS	
SEWER RATES	

Proposed Utility Rates for White Sulphur Springs

Gallons Used	Water Rate	Sewer Rate Parts, totaling to the Sewer Rate						Sewer Rate	Utility Total
		Base	Resrv	Debt 1	Bond 1	Debt 2	Bond 2		
1000	$44.67	$15.43	$4.00	$3.48	$0.35	$16.37	$1.64	$41.26	$85.93
1500	$45.57	$15.43	$4.00	$3.76	$0.38	$17.65	$1.77	$42.98	$88.55
2000	$46.47	$15.43	$4.00	$4.03	$0.40	$18.94	$1.89	$44.69	$91.16
2300	$47.01	$15.43	$4.00	$4.19	$0.42	$19.71	$1.97	$45.72	$92.73
3000	$48.27	$15.43	$4.00	$4.58	$0.46	$21.51	$2.15	$48.12	$96.39
4000	$50.07	$15.43	$4.00	$5.12	$0.51	$24.08	$2.41	$51.55	$101.62
5000	$51.87	$15.43	$4.00	$5.67	$0.57	$26.65	$2.67	$54.98	$106.85
6000	$53.67	$15.43	$4.00	$6.22	$0.62	$29.22	$2.92	$58.41	$112.08
7000	$55.47	$15.43	$4.00	$6.76	$0.68	$31.79	$3.18	$61.84	$117.31
8000	$57.27	$15.43	$4.00	$7.31	$0.73	$34.36	$3.44	$65.27	$122.54
9000	$59.07	$15.43	$4.00	$7.86	$0.79	$36.93	$3.69	$68.70	$127.77
10000	$60.87	$15.43	$4.00	$8.40	$0.84	$39.50	$3.95	$72.13	$133.00
20000	$78.87	$15.43	$4.00	$13.87	$1.39	$65.21	$6.52	$106.42	$185.29
30000	$96.87	$15.43	$4.00	$19.34	$1.93	$90.92	$9.09	$140.72	$237.59
40000	$114.87	$15.43	$4.00	$24.81	$2.48	$116.63	$11.66	$175.01	$289.88
50000	$132.87	$15.43	$4.00	$30.28	$3.03	$142.33	$14.23	$209.31	$342.18
60000	$150.87	$15.43	$4.00	$35.75	$3.58	$168.04	$16.80	$243.60	$394.47
70000	$168.87	$15.43	$4.00	$41.22	$4.12	$193.75	$19.37	$277.89	$446.76
80000	$186.87	$15.43	$4.00	$46.69	$4.67	$219.45	$21.95	$312.19	$499.06
90000	$204.87	$15.43	$4.00	$52.16	$5.22	$245.16	$24.52	$346.48	$551.35
100000	$222.87	$15.43	$4.00	$57.63	$5.76	$270.87	$27.09	$380.78	$603.65

Gallons Used – Number of gallons of water used per month, measured by the water meter.
Water Rate – Amount charged for the water used during the month.
Base – Sewer base rate, based on the amount needed for operation and maintenance costs.
Reserve – Amount set aside to cover future needs or emergencies.
Debt 1 – Amount of loan #1 for the sewer charged based on system useage.
Bond 1 – Amount to cover the bond on loan #1, also based on system usage.
Debt 2 – Amount of loan #2 for the sewer charged based on system useage.
Bond 2 – Amount to cover the bond on loan #2, also based on system usage.
Sewer Rate – Total sewer rate, including the Base, Reserve, Debt 1, Debt 2, Bond 1, Bond 2.
Utility Total – Utility bill for the month, which is a total of the water rate and sewer rate.

CERTIFIED TAXABLE VALUATION FORM

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

Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

AGGREGATE OF ALL FUNDS /OR _____ FUND

FYE JUNE 30, 2018

ENTITY NAME _____

Reference Line		Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
(1)	Enter Ad valorem tax revenue ACTUALLY assessed in the prior year NEW- PLEASE READ INSTRUCTIONS BEFORE ENTERING.	$ 183,400	$ 183,400
(2)	Add: Current year inflation adjustment @ 0.59%		$ 1,082
(3)	Subtract: Ad valorem tax revenue ACTUALLY assessed in the prior year for Class 1 and 2 property, (net and gross proceeds) - (enter as negative) NEW- PLEASE READ INSTRUCTIONS BEFORE ENTERING.		$ -
(4) = (1) + (2) + (3)	Adjusted ad valorem tax revenue		$ 184,482
	ENTERING TAXABLE VALUES		
(5)	Enter 'Total Taxable Value' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 2	$ 1,121,994	$ 1,121.994
(6)	Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue *Certified Taxable Valuation Information* form, line # 6 (enter as negative)		$ -
(7) = (5) + (6)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		$ 1,121.994
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 3 (enter as negative)	$ (17,667)	$ (17.667)
(9)	Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 5 (enter as negative)		$ -
(10) = (7) + (8) + (9)	Adjusted Taxable value per mill		$ 1,104.327
(11) =(4) / (10)	CURRENT YEAR calculated mill levy		167.05
(12) = (7) x (11)	CURRENT YEAR calculated ad valorem tax revenue		$ 187,429
	CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT		
(13)	Enter total number of carry forward mills from prior year FOR FY18 BUDGETS, PLEASE ENTER ONLY THE # OF MILLS LEFT BEHIND FROM FY17. NEW- PLEASE READ THE INSTRUCTIONS BEFORE ENTERING.	0.00	0.00
(14) =(11) + (13)	Total current year authorized mill levy, including Prior Years' carry forward mills		167.05
(15) =(7) x (14)	Total current year authorized ad valorem tax revenue assessment		$ 187,429
	CURRENT YEAR ACTUALLY LEVIED/ASSESSED		
(16)	Enter number of mills actually levied in current year (Number should equal total non-voted mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. Do Not include voted or permissve mills imposed in the current year.)	167.05	167.05
(17) =(7) x (16)	Total ad valorem tax revenue actually assessed in current year		$ 187,429
	RECAPITULATION OF ACTUAL:		
(18) '=(10) x (16)	Ad valorem tax revenue actually assessed		$ 184,478
(19)	Ad valorem tax revenue actually assessed for newly taxable property		$ 2,951
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		$ -
(21) =(18) + (19) + (20)	Total ad valorem tax revenue actually assessed in current year		$ 187,429
(22) =(14) - (16)	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

REVENUE

MONTANA
Form AB-72T
Rev. 3-12

2017 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. 2017 Total Market Value[1]	$	69,103,325
2. 2017 Total Taxable Value[2]	$	1,121,994
3. 2017 Taxable Value of Newly Taxable Property	$	17,667
4. 2017 Taxable Value less Incremental Taxable Value[3]	$	1,121,994
5. 2017 Taxable Value of Net and Gross Proceeds[4] (Class 1 and Class 2)	$	-
6. TIF Districts		

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

Total Incremental Value $ -

Preparer crb187

Date 7272017

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

[2]Taxable value is calculated after abatements have been applied

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

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

For Information Purposes Only

2017 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	$	-

DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS
UNDER SECTION 15-10-420, MCA

AGGREGATE OF ALL FUNDS /OR _____ FUND

FYE JUNE 30, 2017

COUNTY/CITY/TOWN OF _____

Cells that contain formulas and are locked from changes — SALMON SHADED CELLS

Enter amounts in — YELLOW SHADED CELLS

MAXIMUM PROPERTY TAXES AUTHORIZED:			EXPLANATION REFERENCE
Ad valorem tax revenue authorized to be assessed prior year (from prior year's determination form - (8a))		162,961	(1)
Add: FISCAL YEAR 2017 INFLATION ADJUSMENT @ 0.50%	815	815	(2)
Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property (net and gross proceeds) (enter as negative number)		0	(3)
Adjusted ad valorem tax revenue		163,776	(4)

CURRENT YEAR LEVY COMPUTATION:

!!NEW!!- Change from Prior Years' Format!!

In Rows (5), (5a), (5c) & (5d), PLEASE ENTER TAXABLE VALUES, AS WHOLE NUMBERS, DIRECTLY FROM DEPT. OF REVENUE *CERTIFIED TAXABLE VALUATION INFORMATION* form - "Per Mill" values will auto-calculate.

Enter 'Total Taxable Value' amount- from Department of Revenue *Certified Taxable Valuation Information* form, line # 2.	1,107,424	1,107.424	(5)
Less: Enter 'Total Incremental Value' of all tax increment financing districts (TIF Districts) amount - from Department of Revenue Certified Taxable Valuation Information form, line # 6 (enter as negative)		0.000	(5a)
Adjusted taxable value per mill (adjusted for removal of TIF per mill incremental district value)		1,107.424	(5b)
Less: Enter 'Total Value of Newly Taxable Property' - from Department of Revenue Certified Taxable Valuation Information form, line # 3 (enter as negative)	(118,497)	(118.497)	(5c)
Less: Enter 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue Certified Taxable Valuation Information form, line # 5 (enter as negative)		0.000	(5d)
Adjusted Taxable value per mill		988.927	(6)
Authorized mill levy under Section 15-10-420, MCA		165.61	(7)
Adjusted taxable value per mill		988.927	(8)
Add: Newly taxable property per mill value	118.497		
Taxable value per mill of net and gross proceeds (Class 1 & 2 properties)	0.000	118.497	(5e)
Taxable value per mill (including newly taxable property but excluding TIF per mill incremental value)		1,107.424	(5b)
Authorized mill levy under Section 15-10-420, MCA		165.61	(7)
Current property tax revenue authorized limitation		183,400	(8a)

RECAPITULATION:

Adjusted ad valorem tax revenue	163,776	(4)
Amount attributable to newly taxable property	19,624	(9)
Amount attributable to net/gross proceeds	0	(10)
Current property tax revenue authorized limitation	183,400	(8a)

Revised 5/31/2016

REVENUE

Revised 10/24/2016

MONTANA
Form AB-72T
Rev. 3-12

2016 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. 2016 Total Market Value[1]		
2. 2016 Total Taxable Value[2]	$	67,061,258
3. 2016 Taxable Value of Newly Taxable Property	$	1,107,424
4. 2016 Taxable Value less Incremental Taxable Value[3]	$	118,497
5. 2016 Taxable Value of Net and Gross Proceeds[4] (Class 1 and Class 2)	$	1,107,424
6. TIF Districts	$	-

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

Total Incremental Value $ -

Preparer JUNE PACK

Date 8/1/2016

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

[2]Taxable value is calculated after abatements have been applied

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

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

For Information Purposes Only

2016 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	$	249
II. Total value exclusive of "newly taxable" property	$	0

REVENUE

MONTANA
Form AB-72
Rev. 7-15

Taxing Jurisdiction Change in Valuation

Date: 10/17/2016

County: Meagher

Taxing Jurisdiction: CITY OF WHITE SULPHUR SPRINGS

Re: Change in valution for the 2016 tax year

The change in value for this taxing jurisdiction due to a revision is $ (8,524) in taxable value.

A change in value has been identified that affects the calculation of the certified taxable value of the taxing jurisdiction listed above. This change occurred after the valuation in the above referenced taxing jurisdiction was certified but before the tax roll was provided for tax billing. Please note that the above change in taxable value will also result in an equivalent change in the Newly Taxable value therefore it is unlikely that a jurisdiction would be able to float additional mills due to a recertification.

If you have any questions, please contact Judy Tice at 406-444-7979

Prepared by: JUNE PACK Prepared on: 10/17/2016

Request for Revised Certification of Taxable Value

If you believe this valuation change may have an impact on your mill levy calculations and revenue collections, submit this form to the Department of Revenue employee whose name you see on the "Prepared by" line above. *The original taxable value that was provided shall be the certified taxable value for this taxing jurisdiction unless you request a revised certification of taxable value within 5 working days from the date of this document.*

Based on the valuation change shown above, I, the undersigned hereby request the Department of Revenue to provide a revised certified taxable value for this taxing jurisdiction.

Mayor
Title of Taxing Jurisdiction Official

Signature of Taxing Jurisdiction Official

10-17-2016
Date

Meagher County Commission Chairman
Title of Taxing Jurisdiction Official

Signature

10-20-16
Date

OFFICIALS SHEET

OFFICE	NAME OF COUNTY OFFICIAL/OFFICERS	DATE TERM EXPIRES
Commissioner (chairman)		
Commissioner		
Commissioner		
Assessor		
Attorney		
Auditor		
Clerk and Recorder		
Clerk of District Court		
Coroner		
Justice of Peace		
Justice of Peace		
Public Administrator		
School Superintendent		
Sheriff		
Treasurer		
Finance Director		
Administrative Assistant		
D.P. Director		
Budget Director		
	NAME OF CITY/TOWN OFFICIALS/OFFICERS	**DATE TERM EXPIRES**
Mayor	Julian A. Theriault	12/31/2017
Council - Ward 1	Mike Eby	12/31/2019
Council - Ward 2	Heith Stidham	12/31/2017
Council - Ward 1	George Kirkwood	12/31/2017
Council - Ward 2	Sara Driemeyer	12/31/2019
City Manager	Julian A. Theriault	
Administrative Assistant	Michelle Stidham	
Attorney	City Younkin - Susan Wordal	
Chief of Police	Jon Lopp	
Clerk	Michelle Stidham	
Clerk/Treasurer	Michelle Stidham	
Finance Director	Michelle Stidham	
City Judge	John Wells	
Treasurer	John Wells	
Water/Sewer/Garbage Collector	Michelle Stidham and Marlene Wells	

City of White Sulphur Springs

SCHEDULE OF PERSONNEL LEVELS
OPERATING FUNDS
ELECTIVE AND NON-ELECTIVE EMPLOYEES

FUND	2015 FY PERMANENT FULL-TIME EMPLOYEES	2016 FY PERMANENT FULL-TIME EMPLOYEES	2017 FY PERMANENT FULL-TIME EMPLOYEES	CURRENT FY PERMANENT FULL-TIME EMPLOYEES
General	2	2	2	2
Airport				
Library				
Ambulance				
Cemetery				
Planning				
Water	1	1	1	2
Sewer	1	1	1	1
Solid Waste				
Gas/Electric				
Total City/Town Employees	4	4	4	5

Note: Do not include any employee who is not employed directly by the entity.

Local Government Budget Calendar

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

1) Department Requests - Finance Officer/Clerk/Clerk & Recorder requests estimates of expenditures and revenues from Department Heads (By June 1st for Counties)

2) Requests Received - Estimates received by Finance Officer/Clerk/Clerk & Recorder (By June 10th for Counties)

3) Tabulation of estimates - Finance Officer/Clerk/Clerk & Recorder tabulates estimates, prepares preliminary budget to be submitted to the governing body (7-6-4020)

4) Preliminary budget submitted - Finance Officer/Clerk/Clerk & Recorder submits preliminary budget to governing body for its consideration

5) Governing body consider budget Governing body makes revisions and detemrines levy for each fund requiring a levy (7-6-4020)

6) Notice of Public Hearing - Governing body publishes notice that preliminary budget is available for public inspection - dates to be set by governing body (7-6-4021)

7) Hearings on Preliiminary Budget - Governing body holds public hearings for taxpayers - Hearings may be continued from day to day prior to the final adoption of the budget (7-6-4024)

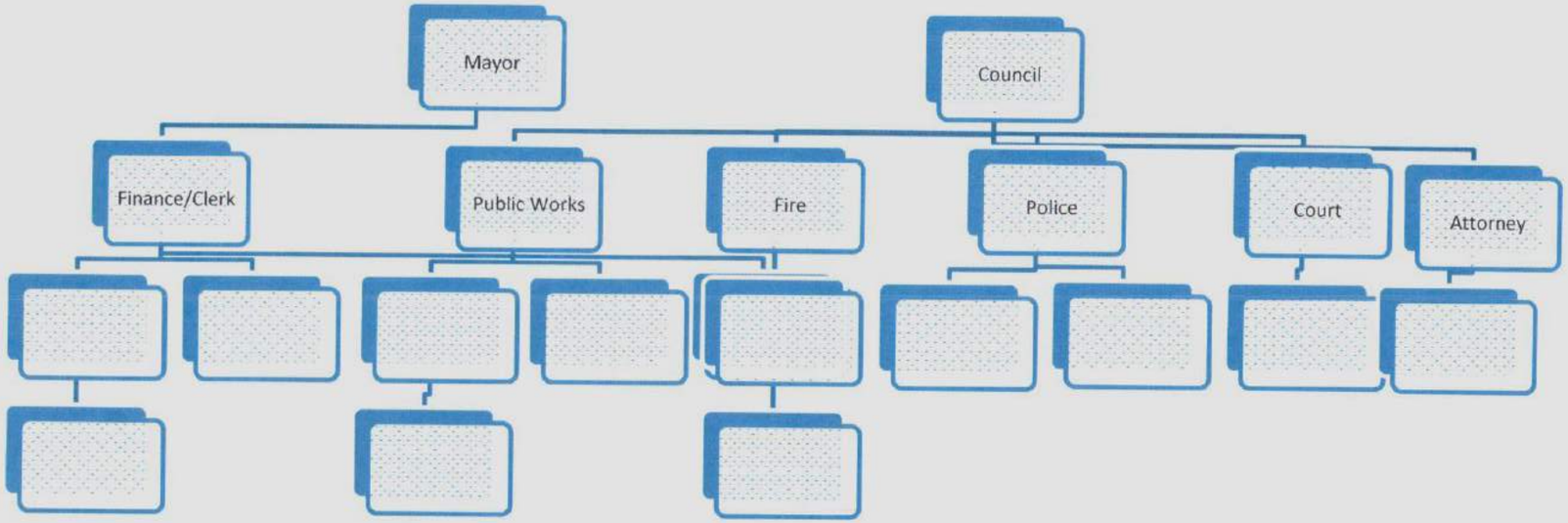
8) Final Budget adopted by Resolution - Governing body concludes hearings and passes the budget resolution adopting the final budget (the later of the first Thursday after the first Tuesday in September or 30 days from the receipt of the certified taxable values) (7-6-4036)

9) Levies set - Governing body set levies in accordance with law (7-6-4036)

10) Budget submitted to Dept of Administration - LGSB Copy of the final budget and levies to be sent to the Department of Administration - Local Government Services by October 1 or within 60 days of receipt of certified taxable values (7-6-4003)

City/Town of _____

Organizational Chart



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

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

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

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

FISCAL YEAR	ENTITY-WIDE TAXABLE VAULATION	%INCREASE (DECREASE) FROM PREVIOUS YEAR	TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Carry Forward Mills)	CURRENT YEAR ACTUAL MILL LEVY	CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)
			[*ENTER* the number of mills reported in the 'Current Year Authorized Levy' column from the prior year, FY2017, History & Analysis]		
2008-2009	971,788		117.40	117.40	
2009-2010	968,300	-0.36%	130.65	130.65	
2010 - 2011	969,228	0.10%	135.18	135.18	
2011 - 2012	939,620	-3.05%	143.17	143.17	
2012 - 2013	987,807	5.13%	145.56	145.56	
2013 - 2014	1,064,878	7.80%	147.67	147.67	
2014 - 2015	1,059,615	-0.49%	149.68	149.68	
2015 - 2016	1,171,425	10.55%	139.16	139.16	
2016 - 2017	1,107,424	-5.46%	165.61	165.61	0.00
2017 - 2018	1,121,994	1.32%	167.05	167.05	0.00

Enter Fund Name (example: County Road Fund)

FISCAL YEAR	TAXABLE VAULATION	%INCREASE (DECREASE) FROM PREVIOUS YEAR	TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Carry Forward Mills)	CURRENT YEAR ACTUAL MILL LEVY	CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)
2008-2009	971,788		10.00	10.00	
2009-2010	968,300	-0.36%	10.00	10.00	
2010 - 2011	969,228	0.10%	10.00	10.00	
2011 - 2012	939,620	-3.05%	10.00	10.00	
2012 - 2013	987,807	5.13%	10.00	10.00	
2013 - 2014	1,064,878	7.80%	10.00	10.00	
2014 - 2015	1,059,615	-0.49%	14.43	14.43	
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

Voted/Permissive mills levied in current fiscal year:

Description	Number of Mills levied
Library	5

BUDGET MESSAGE

BUDGET PREPARATION INSTRUCTIONS

1 A budget message should be inserted after the table of contents page. The budget message should be prepared by the chief executive of the governmental unit and explain in general terms the fiscal experience of the city/town/county during the past year, its present financial status, and recommendations regarding fiscal impacts and policies for the forthcoming budget year.

2 **General Fund -**

A. Detailed expenditure worksheets are provided for the General Fund. These worksheets allow for budgeting by activity and object. The worksheets should be summarized by activity and then entered in the Expenditure by Function and Activity sheets. These sheets should also contain the previous year's expenditure data for comparison purposes. The final budget expenditures from these pages should then be transferred to the appropriations column of the Tax Levy Requirements Schedule for computation of the mill levy.

B. Non-tax revenues are estimated and these totals should be placed on the Tax Levy Requirements Schedule under the non-tax revenue column. The non-tax detail worksheets shoul include the prior year's actual amounts.

3 **Special Revenue Funds -** Expenditure summaries listing usual activities and revenue summarie listing usual sources have been provided for the most commonly found Special Revenue Funds. Any activities or sources not found should be added in the blank spaces provided. Several blank pages are also provided for adding any additional Special Revenue Funds. For each tax supported fund total expenditures and non-tax revenues should be transferred to the Tax Levy Requirements Schedule for mill levy computation. If you need additional special revenue pages click on the bottom tab and copy the page.

4 Summaries are provided for all other fund types. These summaries are laid out to include the funds within each of these categories on one page. Local governments with more funds than can be accomodated on one page can right click on the tab at the bottom of the page and click on move or copy to add another page, check the copy box and choose where to add the page or make a photocopy of the page to be completed by hand as needed.
Depending on the funding source, this information should be transferred to the Voted or Non-voted Tax Levy Requirement Page (pages 53 or 54) or added to the Non-Levied Fund Page (page 55).

5 A Levy Requirement page (pages 53 or 54) or Non-Levy Requirement Schedule (page 55) should be completed for every fund whether it has a mill levy or not.
The method by which the items are combined is shown by the equations at the top of the columns. Cash reserves are the amount which may be added to the budget of a tax supported fund to provide operating cash for expenditures made between July and November of the following fiscal year. Cash available is the cash balance in the fund on July 1 less any outstanding liabilities. Appropriations are the total budget from the Expenditure Summary. Non-ta revenues are the total amount estimated to accrue to a fund from all sources except property taxes. The non-tax revenue total for each fund comes from the Revenue Summary Pages.

6 Final budget documents are to be submitted to the Department of Administration no later than October 1 or within 60 days from the receipt of the certified taxable valuations.

* The Department of Administration reviews budget documents and reserves the right to decline acceptance of reports that are incomplete. The Budget Certification Page must be completed anc dated. If using your computer-generated report please be sure it includes the equivalent information including the statistical pages, schedule of personnel levels, taxable valuation/mill lev history and the tax levy requirement schedules and the non-levied summary schedules (pages 53-55). ***The report will not be accepted without these pages.***

A. General Fund

Fund #1000

Revenue by Source

Expenditure Summary by
Function, Activity and Object

CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2017 - 2018
For Funds 1000 - 1000

1000 General Fund

Account		Previous Year Actual	Final Budget
310000 TAXES			
312000 P & I on Delinquent Taxes		390	500
314140 Local Option Tax		28,786	11,000
	Group:	29,176	11,500
320000 LICENSES AND PERMITS			
322010 Beer & Wine Vendor License		1,760	1,600
323010 Building Permits		405	250
323030 Animal License		190	300
323050 Intenterat Vendor License		1,000	800
	Group:	3,355	2,950
330000 INTERGOVERNMENTAL REVENUES			
334066 Arbor Day Grant		750	750
335110 Live Game Card Table Permit		4,800	300
335120 Video Gambling License Fee		1,050	1,000
335230 State Entitlement		117,597	116,683
	Group:	124,197	118,733
340000 Charges for Services			
341010 Lot Mowing-Yard Cleaning		1,037	800
341070 Maps-Sale of Maps			24
343010 Street Repair-From Tearing up the Street			1,000
343340		400	500
344010 Animal Control			800
	Group:	1,437	3,124
350000 Fines and Forfeitures			
351030 City Court Fines		21,697	15,500
	Group:	21,697	15,500
360000 Miscellaneous Revenue			
362000 Other Miscellaneous Revenue		1,665	1,600
	Group:	1,665	1,600
370000 Investment and Royalty Earnings			
371010 Investment Earnings		53	100
373010 Interest on Rehabilitation (CDBG)		239	275
	Group:	292	375

CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2017 - 2018
For Funds 1000 - 1000

1000 General Fund

Account		Previous Year Actual	Final Budget
380000 Other Financing Sources			
383000 Interfund Operating Transfer		15,216	0
	Group:	15,216	0
	Fund:	197,035	153,782
	Grand Total:	197,035	153,782

1000 General Fund

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
410000 General Government									
410100 Council									
410100 Council	Budget:		7,700			5,500	2,200		7,700
	Actual:			5,937		4,491	1,446		
Subtotal:	Budget:		7,700			5,500	2,200		7,700
	Actual:			5,937		4,491	1,446		
410200 Mayor									
410200 Mayor	Budget:		9,800			9,000	800		9,800
	Actual:			7,539		7,143	396		
Subtotal:	Budget:		9,800			9,000	800		9,800
	Actual:			7,539		7,143	396		
410300									
410360 Court	Budget:		22,185			16,400	6,285		22,685
	Actual:			19,142		14,286	4,855		
Subtotal:	Budget:		22,185			16,400	6,285		22,685
	Actual:			19,142		14,286	4,855		
410500 Financial Services									
410500 Financial Services	Budget:		58,650			43,500	23,150		66,650
	Actual:			53,424		40,030	13,394		
410530 Audit	Budget:		9,000				9,300		9,300
	Actual:			8,300			8,300		
Subtotal:	Budget:		67,650			43,500	32,450		75,950
	Actual:			61,724		40,030	21,694		
410600 Election Expenses									
410600 Election Expenses	Budget:		2,000				2,000		2,000
	Actual:								
Subtotal:	Budget:		2,000				2,000		2,000
	Actual:								
411100 Attorney									
411100 Attorney	Budget:		32,600				32,900		32,900
	Actual:			22,500			22,500		
Subtotal:	Budget:		32,600				32,900		32,900
	Actual:			22,500			22,500		
411200 Facilities Administration									
411200 Facilities Administration	Budget:		19,700				21,700		21,700
	Actual:			15,489			15,489		
Subtotal:	Budget:		19,700				21,700		21,700
	Actual:			15,489			15,489		
411300 Central Communications									
411300 Central Communications	Budget:		4,500				7,000		7,000
	Actual:			5,172			5,172		
Subtotal:	Budget:		4,500				7,000		7,000
	Actual:			5,172			5,172		

1000 General Fund

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
Group:	Budget:		166,135			74,400	105,335		179,735
	Actual:			137,503		65,951	71,552		
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 Public Works									
430200 Road & Street Services									
430200 Road & Street Services	Budget:		175,600			74,000	88,250	30,000	192,250
	Actual:			100,798		55,527	25,771	19,500	
430263 Street Lighting	Budget:		46,000				46,000		46,000
	Actual:			11,099			11,099		
Subtotal:	Budget:		221,600			74,000	134,250	30,000	238,250
	Actual:			111,897		55,527	36,870	19,500	
430500 Water Utilities									
430500 Water Utilities	Budget:		0						0
	Actual:								
Subtotal:	Budget:		0						0
	Actual:								
430600 Sewer Utilities									
430600 Sewer Utilities	Budget:		0						0
	Actual:								
Subtotal:	Budget:		0						0
	Actual:								
430700 Propane									
430700 Propane	Budget:		11,000				11,000		11,000
	Actual:			4,648			4,648		
Subtotal:	Budget:		11,000				11,000		11,000
	Actual:			4,648			4,648		
430800 Garbage Services									
430800 Garbage Services	Budget:		7,000				7,000		7,000
	Actual:			1,872			1,872		
Subtotal:	Budget:		7,000				7,000		7,000
	Actual:			1,872			1,872		
431100 Weed Control									
431100 Weed Control	Budget:		1,000				1,000		1,000
	Actual:			527			527		
Subtotal:	Budget:		1,000				1,000		1,000
	Actual:			527			527		

1000 General Fund

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
Group:	Budget:		240,600			74,000	153,250	30,000	257,250
	Actual:			118,944		55,527	43,917	19,500	
440000 Public Health									
440600 Animal Control Services									
440600 Animal Control Services	Budget:		16,300			5,500	8,800	2,000	16,300
	Actual:			2,513			2,513		
Subtotal:	Budget:		16,300			5,500	8,800	2,000	16,300
	Actual:			2,513			2,513		
Group:	Budget:		16,300			5,500	8,800	2,000	16,300
	Actual:			2,513			2,513		
460000 Culture and Recreation									
460400 Parks									
460400 Parks	Budget:		53,400			17,000	18,400	20,000	55,400
	Actual:			11,448		4,414	7,034		
460437 Forestry/Nursery Tree	Budget:		0						0
	Actual:								
Subtotal:	Budget:		53,400			17,000	18,400	20,000	55,400
	Actual:			11,448		4,414	7,034		
Group:	Budget:		53,400			17,000	18,400	20,000	55,400
	Actual:			11,448		4,414	7,034		
510000 Miscellaneous									
510000 Miscellaneous									
510000 Miscellaneous	Budget:		1,000				1,000		1,000
	Actual:			412			412		
Subtotal:	Budget:		1,000				1,000		1,000
	Actual:			412			412		
Group:	Budget:		1,000				1,000		1,000
	Actual:			412			412		
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating	Budget:		0						0
	Actual:			16,517			16,517		
Subtotal:	Budget:		0						0
	Actual:			16,517			16,517		
Group:	Budget:		0						0
	Actual:			16,517			16,517		
Fund:	Budget:		477,435			170,900	286,785	52,000	509,685
	Actual:			287,337		125,893	141,945	19,500	
Grand Total:	Budget:		477,435			170,900	286,785	52,000	509,685
	Actual:			287,337		125,893	141,945	19,500	

CITY OF WHITE SULPHUR SPRINGS
Summary of Appropriations by Fund and Object
For the Year: 2017 - 2018
For Funds 2000 - 2999

Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Transfers	Total
2170 Airport Fund						5,940
2190 Liability & Comp Insurance Fund						15,000
2220 Library Fund Non-Voted						7,572
2222 Library Fund - Voted						5,610
2340 Volunteer Fire Department Fund			2,500	10,000		16,100
2342 Volunteer Fire Retirement Fund						6,732
2370 P.E.R.S Fund			15,100			15,100
2371 Group Insurance Fund						35,000
2397 CDBG-EconomicDevelopment-Growth Policy						24,000
2820 Gas Apportionment Tax Fund				40,000		137,500
2821 Gas Tax-Special Road Street Allocation						12,553
2940 CDBG Fund						87,112
Total:			17,600	50,000		368,219

B. Special Revenue Funds

2000

Revenue by Source

Expenditures Summary by
Function, Activity and Object

CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2017 - 2018
For Funds 2000 - 2999

2170 Airport Fund

Account		Previous Year Actual	Final Budget
310000 TAXES			
312000 P & I on Delinquent Taxes		5	10
314140 Local Option Tax		322	200
	Group:	327	210
	Fund:	327	210

CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2017 - 2018
For Funds 2000 - 2999

2190 Liability & Comp Insurance Fund

Account		Previous Year Actual	Final Budget
310000 TAXES			
312000 P & I on Delinquent Taxes		20	30
314140 Local Option Tax		322	200
	Group:	342	230
330000 INTERGOVERNMENTAL REVENUES			
335230 State Entitlement		8,423	8,391
	Group:	8,423	8,391
	Fund:	8,765	8,621

2220 Library Fund Non-Voted

Account		Previous Year Actual	Final Budget
310000 TAXES			
312000 P & I on Delinquent Taxes		24	35
314140 Local Option Tax		1,470	500
	Group:	1,494	535
	Fund:	1,494	535

CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2017 - 2018
For Funds 2000 - 2999

2222 Library Fund - Voted

Account		Previous Year Actual	Final Budget
310000 TAXES			
312000 P & I on Delinquent Taxes		10	35
314140 Local Option Tax			250
	Group:	10	285
	Fund:	10	285

CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2017 - 2018
For Funds 2000 - 2999

2340 Volunteer Fire Department Fund

Account		Previous Year Actual	Final Budget
310000 TAXES			
312000 P & I on Delinquent Taxes		18	30
314140 Local Option Tax		1,200	400
	Group:	1,218	430
330000 INTERGOVERNMENTAL REVENUES			
331113 FEMA Grant - Fire Dept.		23,802	0
	Group:	23,802	0
360000 Miscellaneous Revenue			
365020 Private Grants		5,000	0
	Group:	5,000	0
	Fund:	30,020	430

CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2017 - 2018
For Funds 2000 - 2999

2342 Volunteer Fire Retirement Fund

Account		Previous Year Actual	Final Budget
310000 TAXES			
312000 P & I on Delinquent Taxes		8	30
314140 Local Option Tax			400
	Group:	8	430
	Fund:	8	430

CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2017 - 2018
For Funds 2000 - 2999

2350 Local Government Study Commission Fund

Account		Previous Year Actual	Final Budget
310000 TAXES			
312000 P & I on Delinquent Taxes		14	0
	Group:	14	0
	Fund:	14	0

CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2017 - 2018
For Funds 2000 - 2999

2370 P.E.R.S Fund

Account		Previous Year Actual	Final Budget
310000 TAXES			
312000 P & I on Delinquent Taxes		23	35
314140 Local Option Tax		322	175
	Group:	345	210
330000 INTERGOVERNMENTAL REVENUES			
335230 State Entitlement		5,896	6,713
	Group:	5,896	6,713
	Fund:	6,241	6,923

CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2017 - 2018
For Funds 2000 - 2999

2371 Group Insurance Fund

Account		Previous Year Actual	Final Budget
310000 TAXES			
312000 P & I on Delinquent Taxes		30	35
314140 Local Option Tax		3,893	2,000
	Group:	3,923	2,035
330000 INTERGOVERNMENTAL REVENUES			
335230 State Entitlement		11,793	12,587
	Group:	11,793	12,587
	Fund:	15,716	14,622

CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2017 - 2018
For Funds 2000 - 2999

2397 CDBG-EconomicDevelopment-Growth Policy

Account		Previous Year Actual	Final Budget
330000 INTERGOVERNMENTAL REVENUES			
331011 CDBG/Growth Policy		18,000	0
	Group:	18,000	0
380000 Other Financing Sources			
383000 Interfund Operating Transfer		6,250	0
	Group:	6,250	0
	Fund:	24,250	0

CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2017 - 2018
For Funds 2000 - 2999

2820 Gas Apportionment Tax Fund

Account		Previous Year Actual	Final Budget
330000 INTERGOVERNMENTAL REVENUES			
335040 Gas Tax Apportionment		32,921	32,743
	Group:	32,921	32,743
370000 Investment and Royalty Earnings			
371010 Investment Earnings		44	50
373010 Interest on Rehabilitation (CDBG)		229	200
	Group:	273	250
	Fund:	33,194	32,993

2821 Gas Tax-Special Road Street Allocation (HB473)

Account	Previous Year Actual	Final Budget
330000 INTERGOVERNMENTAL REVENUES		
335041 Gas Tax -Special Road/Street Allocation		12,553
Group:		12,553
Fund:		12,553

CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2017 - 2018
For Funds 2000 - 2999

2940 CDBG Fund

Account		Previous Year Actual	Final Budget
370000 Investment and Royalty Earnings			
373010 Interest on Rehabilitation (CDBG)		87	300
	Group:	87	300
	Fund:	87	300
	Grand Total:	120,126	77,902

CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2017 - 2018

2170 Airport Fund

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
430000 Public Works									
430300 Airport Maintenance									
430300 Airport Maintenance	Budget:		6,226				5,940		5,940
	Actual:			1,661			1,661		
Subtotal:	Budget:		6,226				5,940		5,940
	Actual:			1,661			1,661		
Group:	Budget:		6,226				5,940		5,940
	Actual:			1,661			1,661		
Fund:	Budget:		6,226				5,940		5,940
	Actual:			1,661			1,661		

2190 Liability & Comp Insurance Fund

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
510000 Miscellaneous									
510300 Expenditure Conversion Account									
510330 Premiums	Budget:		14,000				15,000		15,000
	Actual:			12,599			12,599		
Subtotal:	Budget:		14,000				15,000		15,000
	Actual:			12,599			12,599		
Group:	Budget:		14,000				15,000		15,000
	Actual:			12,599			12,599		
Fund:	Budget:		14,000				15,000		15,000
	Actual:			12,599			12,599		

2220 Library Fund Non-Voted

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
460000 Culture and Recreation									
460100 Library									
460100 Library	Budget:		7,022				7,572		7,572
	Actual:			5,092			5,092		
Subtotal:	Budget:		7,022				7,572		7,572
	Actual:			5,092			5,092		
Group:	Budget:		7,022				7,572		7,572
	Actual:			5,092			5,092		
Fund:	Budget:		7,022				7,572		7,572
	Actual:			5,092			5,092		

2222 Library Fund - Voted

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
460000 Culture and Recreation									
460100 Library									
460100 Library	Budget:		5,580				5,610		5,610
	Actual:			5,448			5,448		
Subtotal:	Budget:		5,580				5,610		5,610
	Actual:			5,448			5,448		
Group:	Budget:		5,580				5,610		5,610
	Actual:			5,448			5,448		
Fund:	Budget:		5,580				5,610		5,610
	Actual:			5,448			5,448		

2260 Water Emergency Diaster Fund

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

2340 Volunteer Fire Department Fund

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
420000 Public Safety									
420400 Volunteer Fire Dept									
420400 Volunteer Fire Dept	Budget:		46,100			2,500	3,600	10,000	16,100
	Actual:			39,072		829	38,242		
Subtotal:	Budget:		46,100			2,500	3,600	10,000	16,100
	Actual:			39,072		829	38,242		
Group:	Budget:		46,100			2,500	3,600	10,000	16,100
	Actual:			39,072		829	38,242		
430000 Public Works									
430200 Road & Street Services									
430200 Road & Street Services	Budget:		0						0
	Actual:								
Subtotal:	Budget:		0						0
	Actual:								
Group:	Budget:		0						0
	Actual:								
Fund:	Budget:		46,100			2,500	3,600	10,000	16,100
	Actual:			39,072		829	38,242		

2342 Volunteer Fire Retirement Fund

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
420000 Public Safety									
420400 Volunteer Fire Dept									
420400 Volunteer Fire Dept	Budget:		6,464				6,732		6,732
	Actual:			8,135			8,134		
Subtotal:	Budget:		6,464				6,732		6,732
	Actual:			8,135			8,134		
Group:	Budget:		6,464				6,732		6,732
	Actual:			8,135			8,134		
Fund:	Budget:		6,464				6,732		6,732
	Actual:			8,135			8,134		

2350 Local Government Study Commission Fund

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
410000 General Government									
410100 Council									
410130 Committees and Special	Budget:		7,485						0
	Actual:			195			195		
Subtotal:	Budget:		7,485						0
	Actual:			195			195		
Group:	Budget:		7,485						0
	Actual:			195			195		
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating	Budget:		0						0
	Actual:			7,338			7,338		
Subtotal:	Budget:		0						0
	Actual:			7,338			7,338		
Group:	Budget:		0						0
	Actual:			7,338			7,338		
Fund:	Budget:		7,485						0
	Actual:			7,533			7,533		

2370 P.E.R.S Fund

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
410000 General Government									
410800 City Share Retirement									
410800 City Share Retirement	Budget:		14,000			15,100			15,100
	Actual:			13,980		13,980			
Subtotal:	Budget:		14,000			15,100			15,100
	Actual:			13,980		13,980			
Group:	Budget:		14,000			15,100			15,100
	Actual:			13,980		13,980			
Fund:	Budget:		14,000			15,100			15,100
	Actual:			13,980		13,980			

2371 Group Insurance Fund

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
510000 Miscellaneous									
510300 Expenditure Conversion Account									
510330 Premiums	Budget:		34,320				35,000		35,000
	Actual:			27,544			27,544		
Subtotal:	Budget:		34,320				35,000		35,000
	Actual:			27,544			27,544		
Group:	Budget:		34,320				35,000		35,000
	Actual:			27,544			27,544		
Fund:	Budget:		34,320				35,000		35,000
	Actual:			27,544			27,544		

2396 CDBG - Housing Local Source - Project

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
470000 Housing and Community Development									
470100									
470110 Community Public Facility	Budget:		0						0
	Actual:								
Subtotal:	Budget:		0						0
	Actual:								
Group:	Budget:		0						0
	Actual:								
Fund:	Budget:		0						0
	Actual:								

2397 CDBG-EconomicDevelopment-Growth Policy

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
470000 Housing and Community Development									
470100									
470110 Community Public Facility	Budget:		24,000				24,000		24,000
	Actual:			16,246			16,246		
Subtotal:	Budget:		24,000				24,000		24,000
	Actual:			16,246			16,246		
Group:	Budget:		24,000				24,000		24,000
	Actual:			16,246			16,246		
Fund:	Budget:		24,000				24,000		24,000
	Actual:			16,246			16,246		

2820 Gas Apportionment Tax Fund

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
430000 Public Works									
430200 Road & Street Services									
430200 Road & Street Services	Budget:		137,500				97,500	40,000	137,500
	Actual:			4,931			4,931		
Subtotal:	Budget:		137,500				97,500	40,000	137,500
	Actual:			4,931			4,931		
Group:	Budget:		137,500				97,500	40,000	137,500
	Actual:			4,931			4,931		
510000 Miscellaneous									
510000 Miscellaneous									
510000 Miscellaneous	Budget:		0						0
	Actual:								
Subtotal:	Budget:		0						0
	Actual:								
Group:	Budget:		0						0
	Actual:								
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating	Budget:		0						0
	Actual:								
Subtotal:	Budget:		0						0
	Actual:								
Group:	Budget:		0						0
	Actual:								
Fund:	Budget:		137,500				97,500	40,000	137,500
	Actual:			4,931			4,931		

2821 Gas Tax-Special Road Street Allocation (HB473)

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
430000 Public Works									
430200 Road & Street Services									
430200 Road & Street Services	Budget: Actual:		0				12,553		12,553
Subtotal:	Budget: Actual:		0				12,553		12,553
Group:	Budget: Actual:		0				12,553		12,553
Fund:	Budget: Actual:		0				12,553		12,553

2918 Law Enforcement Block Grant Fund

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
420000 Public Safety									
420100 Law Enforcement Services									
420144 Juvenille Programs	Budget:		0						0
	Actual:								
Subtotal:	Budget:		0						0
	Actual:								
Group:	Budget:		0						0
	Actual:								
Fund:	Budget:		0						0
	Actual:								

2940 CDBG Fund

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
470000 Housing and Community Development									
470100									
470110 Community Public Facility	Budget:		87,025				87,112		87,112
	Actual:								
Subtotal:	Budget:		87,025				87,112		87,112
	Actual:								
Group:	Budget:		87,025				87,112		87,112
	Actual:								
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating	Budget:		0						0
	Actual:								
Subtotal:	Budget:		0						0
	Actual:								
Group:	Budget:		0						0
	Actual:								
Fund:	Budget:		87,025				87,112		87,112
	Actual:								
Grand Total:	Budget:		389,722			17,600	300,619	50,000	368,219
	Actual:			142,241		14,809	127,432		

2170 Airport Fund

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
430000 Public Works									
430300 Airport Maintenance									
430300 Airport Maintenance	Budget:		6,226				5,940		5,940
	Actual:			1,661			1,661		
Subtotal:	Budget:		6,226				5,940		5,940
	Actual:			1,661			1,661		
Group:	Budget:		6,226				5,940		5,940
	Actual:			1,661			1,661		
Fund:	Budget:		6,226				5,940		5,940
	Actual:			1,661			1,661		

2190 Liability & Comp Insurance Fund

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
510000 Miscellaneous									
510300 Expenditure Conversion Account									
510330 Premiums	Budget:		14,000				15,000		15,000
	Actual:			12,599			12,599		
Subtotal:	Budget:		14,000				15,000		15,000
	Actual:			12,599			12,599		
Group:	Budget:		14,000				15,000		15,000
	Actual:			12,599			12,599		
Fund:	Budget:		14,000				15,000		15,000
	Actual:			12,599			12,599		

2220 Library Fund Non-Voted

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
460000 Culture and Recreation									
460100 Library									
460100 Library	Budget:		7,022				7,572		7,572
	Actual:			5,092			5,092		
Subtotal:	Budget:		7,022				7,572		7,572
	Actual:			5,092			5,092		
Group:	Budget:		7,022				7,572		7,572
	Actual:			5,092			5,092		
Fund:	Budget:		7,022				7,572		7,572
	Actual:			5,092			5,092		

2222 Library Fund - Voted

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
460000 Culture and Recreation									
460100 Library									
460100 Library	Budget:		5,580				5,610		5,610
	Actual:			5,448			5,448		
Subtotal:	Budget:		5,580				5,610		5,610
	Actual:			5,448			5,448		
Group:	Budget:		5,580				5,610		5,610
	Actual:			5,448			5,448		
Fund:	Budget:		5,580				5,610		5,610
	Actual:			5,448			5,448		

2260 Water Emergency Diaster Fund

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

2340 Volunteer Fire Department Fund

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
420000 Public Safety									
420400 Volunteer Fire Dept									
420400 Volunteer Fire Dept	Budget:		46,100			2,500	3,600	10,000	16,100
	Actual:			39,072		829	38,242		
Subtotal:	Budget:		46,100			2,500	3,600	10,000	16,100
	Actual:			39,072		829	38,242		
Group:	Budget:		46,100			2,500	3,600	10,000	16,100
	Actual:			39,072		829	38,242		
430000 Public Works									
430200 Road & Street Services									
430200 Road & Street Services	Budget:		0						0
	Actual:								
Subtotal:	Budget:		0						0
	Actual:								
Group:	Budget:		0						0
	Actual:								
Fund:	Budget:		46,100			2,500	3,600	10,000	16,100
	Actual:			39,072		829	38,242		

2342 Volunteer Fire Retirement Fund

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
420000 Public Safety									
420400 Volunteer Fire Dept									
420400 Volunteer Fire Dept	Budget:		6,464				6,732		6,732
	Actual:			8,135			8,134		
Subtotal:	Budget:		6,464				6,732		6,732
	Actual:			8,135			8,134		
Group:	Budget:		6,464				6,732		6,732
	Actual:			8,135			8,134		
Fund:	Budget:		6,464				6,732		6,732
	Actual:			8,135			8,134		

2350 Local Government Study Commission Fund

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
410000 General Government									
410100 Council									
410130 Committees and Special	Budget:		7,485						0
	Actual:			195			195		
Subtotal:	Budget:		7,485						0
	Actual:			195			195		
Group:	Budget:		7,485						0
	Actual:			195			195		
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating	Budget:		0						0
	Actual:			7,338			7,338		
Subtotal:	Budget:		0						0
	Actual:			7,338			7,338		
Group:	Budget:		0						0
	Actual:			7,338			7,338		
Fund:	Budget:		7,485						0
	Actual:			7,533			7,533		

2370 P.E.R.S Fund

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
410000 General Government									
410800 City Share Retirement									
410800 City Share Retirement	Budget:		14,000			15,100			15,100
	Actual:			13,980		13,980			
Subtotal:	Budget:		14,000			15,100			15,100
	Actual:			13,980		13,980			
Group:	Budget:		14,000			15,100			15,100
	Actual:			13,980		13,980			
Fund:	Budget:		14,000			15,100			15,100
	Actual:			13,980		13,980			

2371 Group Insurance Fund

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
510000 Miscellaneous									
510300 Expenditure Conversion Account									
510330 Premiums	Budget:		34,320				35,000		35,000
	Actual:			27,544			27,544		
Subtotal:	Budget:		34,320				35,000		35,000
	Actual:			27,544			27,544		
Group:	Budget:		34,320				35,000		35,000
	Actual:			27,544			27,544		
Fund:	Budget:		34,320				35,000		35,000
	Actual:			27,544			27,544		

2396 CDBG - Housing Local Source - Project

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
470000 Housing and Community Development									
470100									
470110 Community Public Facility	Budget:		0						0
	Actual:								
Subtotal:	Budget:		0						0
	Actual:								
Group:	Budget:		0						0
	Actual:								
Fund:	Budget:		0						0
	Actual:								

2397 CDBG-EconomicDevelopment-Growth Policy

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
470000 Housing and Community Development									
470100									
470110 Community Public Facility	Budget:		24,000				24,000		24,000
	Actual:			16,246			16,246		
Subtotal:	Budget:		24,000				24,000		24,000
	Actual:			16,246			16,246		
Group:	Budget:		24,000				24,000		24,000
	Actual:			16,246			16,246		
Fund:	Budget:		24,000				24,000		24,000
	Actual:			16,246			16,246		

2820 Gas Apportionment Tax Fund

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
430000 Public Works									
430200 Road & Street Services									
430200 Road & Street Services	Budget:		137,500				97,500	40,000	137,500
	Actual:			4,931			4,931		
Subtotal:	Budget:		137,500				97,500	40,000	137,500
	Actual:			4,931			4,931		
Group:	Budget:		137,500				97,500	40,000	137,500
	Actual:			4,931			4,931		
510000 Miscellaneous									
510000 Miscellaneous									
510000 Miscellaneous	Budget:		0						0
	Actual:								
Subtotal:	Budget:		0						0
	Actual:								
Group:	Budget:		0						0
	Actual:								
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating	Budget:		0						0
	Actual:								
Subtotal:	Budget:		0						0
	Actual:								
Group:	Budget:		0						0
	Actual:								
Fund:	Budget:		137,500				97,500	40,000	137,500
	Actual:			4,931			4,931		

2821 Gas Tax-Special Road Street Allocation (HB473)

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
430000 Public Works									
430200 Road & Street Services									
430200 Road & Street Services	Budget:		0				12,553		12,553
	Actual:								
Subtotal:	Budget:		0				12,553		12,553
	Actual:								
Group:	Budget:		0				12,553		12,553
	Actual:								
Fund:	Budget:		0				12,553		12,553
	Actual:								

2918 Law Enforcement Block Grant Fund

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
420000 Public Safety									
420100 Law Enforcement Services									
420144 Juvenille Programs	Budget:		0						
	Actual:								0
Subtotal:	Budget:		0						
	Actual:								0
Group:	Budget:		0						
	Actual:								0
Fund:	Budget:		0						
	Actual:								0

2940 CDBG Fund

Account		Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
470000 Housing and Community Development									
470100									
470110 Community Public Facility	Budget:		87,025				87,112		87,112
	Actual:								
Subtotal:	Budget:		87,025				87,112		87,112
	Actual:								
Group:	Budget:		87,025				87,112		87,112
	Actual:								
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating	Budget:		0						0
	Actual:								
Subtotal:	Budget:		0						0
	Actual:								
Group:	Budget:		0						0
	Actual:								
Fund:	Budget:		87,025				87,112		87,112
	Actual:								
Grand Total:	Budget:		389,722			17,600	300,619	50,000	368,219
	Actual:			142,241		14,809	127,432		

C. Debt Service Funds

3000

CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2017 - 2018

3094 Bond Series Fund

Account		Previous Year Actual	Final Budget
Revenues			
310000 TAXES			
312000 P & I on Delinquent Taxes		1	0
314140 Local Option Tax		1,609	0
	Group:	1,610	0
320000 LICENSES AND PERMITS			
321020 Medical Marijuana Business License			0
	Group:		0
330000 INTERGOVERNMENTAL REVENUES			
335210 State Reimbursement			0
335230 State Entitlement			0
	Group:		0
380000 Other Financing Sources			
383000 Interfund Operating Transfer			0
	Group:		0
Total Revenues		1,610	0
Expenditures			
490000 Debt Service			
490100 Debt Service			
610 Principal			
620 Interest			
	Account:		0
	Group:		0
520000 Other Financing Uses			
521000 Interfund Operating Transfers Out			
820 Transfers to Other Funds		7,878	
	Account:	7,878	0
	Group:	7,878	0
Total Expenditures		7,878	0
131000 Due From (Previous Year)			
211000 Due To (Previous Year)			
131000 Due From (Current Year)			
211000 Due To (Current Year)			

D. Capital Projects Funds

4000

CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2017 - 2018

4001 CTEP - WSS Beautification Welcome Signs

Account		Previous Year Actual	Final Budget
Revenues			
330000 INTERGOVERNMENTAL REVENUES			
331050 CTEP		63,453	42,822
	Group:	63,453	42,822
360000 Miscellaneous Revenue			
360000 Miscellaneous Revenue			0
363100 Maintenance/Assessments			0
	Group:		0
380000 Other Financing Sources			
383000 Interfund Operating Transfer		10,267	0
	Group:	10,267	0
Total Revenues		73,720	42,822
Expenditures			
430000 Public Works			
430247 Other Maintenance			
230 Repair & Maintenance			
360 Repair & Maintenance		70,069	42,822
370 Travel			
	Account:	70,069	42,822
	Group:	70,069	42,822
Total Expenditures		70,069	42,822

E. Enterprise Funds

5000

CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2017 - 2018

5210 Water Fund

Account		Previous Year Actual	Final Budget
Revenues			
330000 INTERGOVERNMENTAL REVENUES			
330000 INTERGOVERNMENTAL REVENUES			
334120 TSEP			
334121 DNRC Grants			
336020 On-behalf state revenue			
	Group:		
340000 Charges for Services			
343021 Metered Water Sales		196,533	195,000
343022 Unmetered Water Sales - Water Line			
343025 Water Permits			
343026 Water Installation Charges		5,000	1,000
343027 Miscellaneous Water Revenue		10,075	8,000
343046 Miscellaneous Revenues		-182	
	Group:	211,426	204,000
360000 Miscellaneous Revenue			
365000 Contributions and Donations			
	Group:		
370000 Investment and Royalty Earnings			
371010 Investment Earnings		121	50
	Group:	121	50
380000 Other Financing Sources			
381000 Proceeds of General Long-Term Debt			
383000 Interfund Operating Transfer		399,838	
	Group:	399,838	
Total Revenues		611,385	204,050
Expenses			
Non-Cash Expenses			
510000 Miscellaneous			
300 Purchased Services			
	Account:		
	Group:		
Total Non-Cash Expenses			

CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2017 - 2018

5210 Water Fund

Account		Previous Year Actual	Final Budget
430500	Water Utilities		
100	Personal Services	2,165	
110	Salaries-Clerk~Treasurer	14,411	17,000
111	Salaries-Public Works	16,306	19,000
112	Salaries-Extra Help	31,200	36,000
130	employee benefits		
140	Employer Contributions	5,947	12,000
195	Pension expense		
210	Office Supplies & Materials	2,224	6,000
221	Chemicals	470	2,500
230	Repair & Maintenance	909	45,000
231	Gas, diesel, oil, tires		5,000
238	Repair Parts-Lines, Meters,	9,148	60,000
310	Communication &	9,128	12,000
330	Publicity, Subscriptions &	90	1,000
335	Memberships and Registration	1,085	3,000
341	Power	50,321	56,000
343	Water/Sewer Bill		
345	Telephone		1,000
350	Professional Services		22,000
351	Consumer Fee	1,200	2,000
352	Easement and Decreed Water	216	500
354	Engineering		60,000
356	Water Testing	2,638	5,000
360	Repair & Maintenance	4,676	40,000
370	Travel	2,382	4,000
380	Training Services	316	
390	Other Purchased Services	56	
450	Sand - Gravel		
510	Insurance		
620	Interest		60
810	Losses (Bad Debt		
830	Deprec-Closed to Retained	90,279	
940	Machinery & Equipment		35,000
950	Construction		
	Account:	245,167	444,060
430505	Waterline Replacement Fund- Unmetered Water		
221	Chemicals		
238	Repair Parts-Lines, Meters,		
310	Communication &		
330	Publicity, Subscriptions &		
343	Water/Sewer Bill		
354	Engineering		
356	Water Testing		
360	Repair & Maintenance		
370	Travel		
390	Other Purchased Services		
	Account:		
430510	Employee Benefits		
110	Salaries-Clerk~Treasurer		

5210 Water Fund

Account		Previous Year Actual	Final Budget
430523	Water Tank Project		
354	Engineering		
	Account:		
430544	Purification and Treatment		
350	Professional Services		
	Account:		
430600	Sewer Utilities		
830	Deprec-Closed to Retained		
	Account:		
430628	Sewer Project - Phase #2		
354	Engineering		
	Account:		
	Group:	245,167	444,060
490100	Debt Service		
610	Principal		
620	Interest		
	Account:		
490200	Revenue Bonds		
610	Principal		
620	Interest		
	Account:		
	Group:		
521000	Interfund Operating Transfers Out		
820	Transfers to Other Funds		
	Account:		
521100	Interfund Transfer Out		
820	Transfers to Other Funds		
	Account:		
	Group:		
	Total Expenses	245,167	444,060

CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2017 - 2018

5210 Water Fund

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		

5220 Water Line Replacement

Account		Previous Year Actual	Final Budget
Revenues			
340000 Charges for Services			
343022 Unmetered Water Sales - Water Line		35,136	34,000
	Group:	35,136	34,000
380000 Other Financing Sources			
381000 Proceeds of General Long-Term Debt			
383100 Interfund Transfer In			
	Group:		
Total Revenues		35,136	34,000
Expenses			
430505 Waterline Replacement Fund- Unmetered Water			
238 Repair Parts-Lines, Meters,			110,000
354 Engineering			50,000
390 Other Purchased Services			19,318
	Account:		179,318
	Group:		179,318
Total Expenses			179,318

CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2017 - 2018

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		

5223 Water Tank Project

Account		Previous Year Actual	Final Budget
Revenues			
330000 INTERGOVERNMENTAL REVENUES			
331029 SRF Loan "A" Forgiveness-Phase 2 Project		199,664	
334121 DNRC Grants			
335051 Water Tank Debt		127,792	146,000
	Group:	327,456	146,000
340000 Charges for Services			
340000 Charges for Services			
	Group:		
360000 Miscellaneous Revenue			
363020 Bond Principal and Interest Assessments		42,542	
	Group:	42,542	
380000 Other Financing Sources			
381023 Water Tank Debt Revenue			
381025 Water Tank - Loan Draws			
383100 Interfund Transfer In			
	Group:		
Total Revenues		369,998	146,000
Expenses			
430523 Water Tank Project			
310 Communication &			
330 Publicity, Subscriptions &			
354 Engineering			
360 Repair & Maintenance			
	Account:		
	Group:		
490000 Debt Service			
610 Principal		-13,164	341,624
620 Interest		20,740	112,588
630 Paying Agent Fees (Bank		10,370	72,584
	Account:	17,946	526,796
490100 Debt Service			
610 Principal			

5223 Water Tank Project

Account		Previous Year Actual	Final Budget
620	Interest		
	Account:		
	Group:	17,946	526,796
521000	Interfund Operating Transfers Out		
820	Transfers to Other Funds	507,545	
	Account:	507,545	
	Group:	507,545	
	Total Expenses	525,491	526,796
510400	Non-Cash Expenses		
830	Depreciation - Retained Earnings		
840	Depreciation - Contributed Capital		
239000	Compensated Absences		
	Total Non-Cash Expenses		
	Other Cash Uses		
211000	Due to Other Funds		
	Additions to Restricted Accounts		
102210	Sinking/Interest		
102240	Replacement/Depreciation		
102230	Surplus		
102220	Reserve		
	Total Other Cash Uses		
	Total Expenses and Other Cash Uses		

CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2017 - 2018

5225 Sand Filter Building Project

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
334120 TSEP		
334121 DNRC Grants		
Group:		
340000 Charges for Services		
343027 Miscellaneous Water Revenue		
Group:		
380000 Other Financing Sources		
381024 Sand Filter Project- Loan Draws		
383000 Interfund Operating Transfer		90,415
Group:		90,415
Total Revenues		90,415
Expenses		
430524 Sand Filter Disaster		
112 Salaries-Extra Help		
221 Chemicals		
230 Repair & Maintenance		
231 Gas, diesel, oil, tires		
238 Repair Parts-Lines, Meters,		
310 Communication &		
341 Power		
354 Engineering		
356 Water Testing		
360 Repair & Maintenance		
Account:		
430525 Sand Filter Building Project		
330 Publicity, Subscriptions &		
354 Engineering		
360 Repair & Maintenance		
Account:		
Group:		

5225 Sand Filter Building Project

Account		Previous Year Actual	Final Budget
490000	Debt Service		
610	Principal	4,000	
620	Interest	1,840	
630	Paying Agent Fees (Bank	920	
	Account:	6,760	
	Group:	6,760	
521000	Interfund Operating Transfers Out		
820	Transfers to Other Funds		
	Account:		
	Group:		
	Total Expenses	6,760	
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		

5229 Water Main Line 4 Blocks Project

Account		Previous Year Actual	Final Budget
Revenues			
340000 Charges for Services			
343027 Miscellaneous Water Revenue			
	Group:		
380000 Other Financing Sources			
381021 Water Main Line 4 Blocks Project Debt Revenue			
381022 Water Main Line 4 Blocks Project - Loan Draws			
383000 Interfund Operating Transfer			417,130
	Group:		417,130
Total Revenues			417,130
Expenses			
430522 Water Main Line 4 Blocks Project			
330 Publicity, Subscriptions &			
354 Engineering			
	Account:		
	Group:		
490000 Debt Service			
610 Principal			9,164
620 Interest			3,652
630 Paying Agent Fees (Bank			913
	Account:		13,729
	Group:		13,729
521000 Interfund Operating Transfers Out			
820 Transfers to Other Funds			399,838
	Account:		399,838
	Group:		399,838

5229 Water Main Line 4 Blocks Project

Account	Previous Year Actual	Final Budget
Total Expenses	413,567	
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings		
840 Depreciation - Contributed Capital		
239000 Compensated Absences		
Total Non-Cash Expenses		
Other Cash Uses		
211000 Due to Other Funds		
Additions to Restricted Accounts		
102210 Sinking/Interest		
102240 Replacement/Depreciation		
102230 Surplus		
102220 Reserve		
Total Other Cash Uses		
Total Expenses and Other Cash Uses		

5310 Sewer Fund

Account		Previous Year Actual	Final Budget
Revenues			
330000 INTERGOVERNMENTAL REVENUES			
334120 TSEP			
334121 DNRC Grants			
336020 On-behalf state revenue			
	Group:		
340000 Charges for Services			
343030 Sewer Revenues		108,670	105,000
343032 Sewer Installation Charges		4,000	3,000
343034 Sewer Dumping Fees			
343036 Miscellaneous Sewer Revenue			
343037 Sewer Reserve Fund		25,159	24,000
	Group:	137,829	132,000
370000 Investment and Royalty Earnings			
371010 Investment Earnings		130	75
	Group:	130	75
380000 Other Financing Sources			
383000 Interfund Operating Transfer			
	Group:		
Total Revenues		137,959	132,075
Expenses			
Non-Cash Expenses			
510000 Miscellaneous			
390 Other Purchased Services		-2	
	Account:	-2	
510300 Expenditure Conversion Account			
550 Investment Revenue			
	Account:		
	Group:	-2	
Total Non-Cash Expenses			
430500 Water Utilities			
195 Pension expense			
335 Memberships and Registration			
	Account:		

5310 Sewer Fund

Account		Previous Year Actual	Final Budget
430600 Sewer Utilities			
100 Personal Services			
110 Salaries-Clerk-Treasurer		7,787	10,000
111 Salaries-Public Works		5,047	7,000
112 Salaries-Extra Help		21,447	36,000
130 employee benefits			
140 Employer Contributions		3,389	7,000
195 Pension expense			
200 Supplies			
210 Office Supplies & Materials		409	2,500
222 Safety Equipment			1,000
230 Repair & Maintenance		3,077	38,500
231 Gas, diesel, oil, tires			
238 Repair Parts-Lines, Meters,			50,000
310 Communication &		758	2,000
330 Publicity, Subscriptions &		1,580	2,500
335 Memberships and Registration		675	1,500
341 Power			
343 Water/Sewer Bill			
345 Telephone		585	1,800
354 Engineering			60,000
355 Sewage Testing		3,800	15,000
360 Repair & Maintenance		7,110	35,000
370 Travel		1,770	3,500
530 Machinery & Equipment Rental			
810 Losses (Bad Debt			
830 Deprec-Closed to Retained		31,598	
	Account:	89,032	273,300
430610 Employee Benefits			
110 Salaries-Clerk-Treasurer			
	Account:		
	Group:	89,032	273,300
521000 Interfund Operating Transfers Out			
820 Transfers to Other Funds			
	Account:		
	Group:		
Total Expenses		89,030	273,300

CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2017 - 2018

5310 Sewer Fund

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		

5326 Sewer Project - Phase #1

Account		Previous Year Actual	Final Budget
Revenues			
330000 INTERGOVERNMENTAL REVENUES			
334120 TSEP			
334121 DNRC Grants			
334122 Renewable Resource Grant and Loan Progam			
335052 Sewer Debt 1		23,416	27,000
	Group:	23,416	27,000
340000 Charges for Services			
343038 Sewer Bond Revenue		2,343	2,750
	Group:	2,343	2,750
360000 Miscellaneous Revenue			
363020 Bond Principal and Interest Assessments		6,529	
	Group:	6,529	
380000 Other Financing Sources			
381026 Sewer Project Phase #1- Loan Draws			
381027 Sewer Phase #1 Debt Revenue			
383000 Interfund Operating Transfer			
	Group:		
Total Revenues		32,288	29,750
Expenses			
Non-Cash Expenses			
510000 Miscellaneous			
390 Other Purchased Services			
	Account:		
	Group:		
Total Non-Cash Expenses			
430626 Sewer Project Phase #1			
330 Publicity, Subscriptions &			
354 Engineering			
	Account:		
	Group:		

CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2017 - 2018

5326 Sewer Project - Phase #1

Account		Previous Year Actual	Final Budget
490000 Debt Service			
610 Principal			30,000
620 Interest		7,240	21,720
630 Paying Agent Fees (Bank		3,620	10,860
	Account:	10,860	62,580
	Group:	10,860	62,580
Total Expenses		10,860	62,580
510400 Non-Cash Expenses			
830 Depreciation - Retained Earnings			
840 Depreciation - Contributed Capital			
239000 Compensated Absences			
Total Non-Cash Expenses			
Other Cash Uses			
211000 Due to Other Funds			
Additions to Restricted Accounts			
102210 Sinking/Interest			
102240 Replacement/Depreciation			
102230 Surplus			
102220 Reserve			
Total Other Cash Uses			
Total Expenses and Other Cash Uses			

5328 Sewer Project Phase #2

Account		Previous Year Actual	Final Budget
Revenues			
330000 INTERGOVERNMENTAL REVENUES			
331028 SRF Loan "B" - Phase 2 Project			738,210
331029 SRF Loan "A" Forgiveness-Phase 2 Project			114,516
331095 WRDA Sewer Phase #2 Project- FY14		193,900	
331096 WRDA Sewer Phase #2 Project- FY15		282,000	17,048
334120 TSEP		675,498	126,974
334121 DNRC Grants		-1,173	
335054 Sewer Debt 2		110,245	128,400
	Group:	1,260,470	1,125,148
340000 Charges for Services			
343038 Sewer Bond Revenue		11,020	12,500
	Group:	11,020	12,500
360000 Miscellaneous Revenue			
360002 City Matching TSEP Funds			
	Group:		
Total Revenues		1,271,490	1,137,648
Expenses			
Non-Cash Expenses			
510000 Miscellaneous			
390 Other Purchased Services		-16	
	Account:	-16	
	Group:	-16	
Total Non-Cash Expenses			
430628 Sewer Project - Phase #2			
330 Publicity, Subscriptions &			
354 Engineering		46	1,021,959
	Account:	46	1,021,959
	Group:	46	1,021,959

CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2017 - 2018

5328 Sewer Project Phase #2

Account		Previous Year Actual	Final Budget
490000 Debt Service			
610 Principal			93,000
620 Interest			19,447
630 Paying Agent Fees (Bank			3,242
	Account:		115,689
	Group:		115,689
Total Expenses		30	1,137,648
510400 Non-Cash Expenses			
830 Depreciation - Retained Earnings			
840 Depreciation - Contributed Capital			
239000 Compensated Absences			
Total Non-Cash Expenses			
Other Cash Uses			
211000 Due to Other Funds			
Additions to Restricted Accounts			
102210 Sinking/Interest			
102240 Replacement/Depreciation			
102230 Surplus			
102220 Reserve			
Total Other Cash Uses			
Total Expenses and Other Cash Uses			

F. Internal Service Funds

6000

G. Private Purpose Trust Funds

7000

CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2017 - 2018

7120 Fireman's Disability - Fire Department Relief Assoc

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
335050 Insurance Premium Apportionment		0
Group:		0
Total Revenues		0

CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2017 - 2018

7910 PAYROLL FUND

Account	Previous Year Actual	Final Budget
Expenditures		
510000 Miscellaneous		
510330 Premiums		
510 Insurance		
Account:		0
Group:		0
Total Expenditures		0

H. Permanent Funds

8000

CITY OF WHITE SULPHUR SPRINGS
Tax Levy Requirements Schedule Non-Voted
For the Year: 2017 - 2018

1 Mill Yield: (10) 1121.99
Road 1 Mill Yield: (10) 0.00

Fund	(1) Budget	(2) (8)-(1) Reserve	(3) (1) + (2) Total Required	(4) Cash Available	(5) Non-Tax Revenues	(6) (4) + (5) Total Non-Tax Revenues	(7) (9)*(10) Property Tax Revenues	(8) (6) + (7) Total Resources	(9) Mill Levy
1000 General Fund	509,685	146,818	656,503	361,294	153,782	515,076	141,427	656,503	126.0500
2170 Airport Fund	5,940	2,970	8,910	7,017	210	7,227	1,683	8,910	1.5000
2190 Liability & Comp Insur	15,000	7,401	22,401	7,048	8,621	15,669	6,732	22,401	6.0000
2220 Library Fund Non-Voted	7,572	2,570	10,142	4,558	535	5,093	5,049	10,142	4.5000
2340 Volunteer Fire Departm	16,100	3,594	19,694	14,776	430	15,206	4,488	19,694	4.0000
2342 Volunteer Fire Retirem	6,732	430	7,162	0	430	430	6,732	7,162	6.0000
2370 P.E.R.S Fund	15,100	7,436	22,536	6,637	6,923	13,560	8,976	22,536	8.0000
2371 Group Insurance Fund	35,000	13,324	48,324	21,360	14,622	35,982	12,342	48,324	11.0000
Totals	611,129	184,543	795,672	422,690	185,553	608,243	187,429	795,672	167.0500

CITY OF WHITE SULPHUR SPRINGS
Tax Levy Requirements Schedule Voted
For the Year: 2017 - 2018

1 Mill Yield: (10) 1121.99
Road 1 Mill Yield: (10) 0.00

Fund	(1) Budget	(2) (8)-(1) Reserve	(3) (1) + (2) Total Required	(4) Cash Available	(5) Non-Tax Revenues	(6) (4) + (5) Total Non-Tax Revenues	(7) (9)*(10) Property Tax Revenues	(8) (6) + (7) Total Resources	(9) Mill Levy
2222 Library Fund - Voted	5,610	285	5,895	0	285	285	5,610	5,895	5.0000
Totals	5,610	285	5,895	0	285	285	5,610	5,895	5.0000

CITY OF WHITE SULPHUR SPRINGS
Non-Levied Funds - Summary Schedule
For the Year: 2017 - 2018

Fund	(1) Budget	(2) Reserve	(3) (1) + (2) Total Required	(4) Cash Available	(5) Non-Tax Revenues	(6) (4) + (5) Total Resources
2820 Gas Apportionment Tax Fund	137,500	30,194	167,694	134,701	32,993	167,694
2821 Gas Tax-Special Road Street Allocation (HB473)	12,553	0	12,553	0	12,553	12,553
2940 CDBG Fund	87,112	0	87,112	86,812	300	87,112
4001 CTEP - WSS Beautification Welcome Signs	42,822	0	42,822	0	42,822	42,822
5210 Water Fund	444,060	183,840	627,900	423,850	204,050	627,900
5220 Water Line Replacement	179,318	83,526	262,844	228,844	34,000	262,844
5223 Water Tank Project	526,796	193,603	720,399	574,399	146,000	720,399
5310 Sewer Fund	273,300	134,855	408,155	276,080	132,075	408,155
5326 Sewer Project - Phase #1	62,580	11,496	74,076	44,326	29,750	74,076
5328 Sewer Project Phase #2	1,137,648	-245,048	892,600	-245,048	1,137,648	892,600
Totals	2,903,689	392,466	3,296,155	1,523,964	1,772,191	3,296,155