

CITY OF WHITE SULPHUR SPRINGS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

1000 General Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget 22-23	Exp. 22-23	Budget 23-24	Changes 23-24	Budget 23-24	Budget 23-24
410100	Council										
100	Personal Services	3,950	4,300	4,950	4,245	5,280	80%	5,280		5,280	100%
140	Employer Contributions	332	357	393	346	353	98%	353		353	100%
210	Office Supplies & Materia	20				61	0%	61		61	100%
310	Communication & Transport	4				0	0%			0	0%
335	Memberships and Registrat		555	572	250	0	***%			0	0%
370	Travel	256	455	960	325	1,250	26%	1,250		1,250	100%
380	Training Services	525	180	180		2,000	0%	2,000		2,000	100%
	Account:	5,087	5,847	7,055	5,166	8,944	58%	8,944	0	8,944	100%
410200	Mayor										
100	Personal Services	6,600	7,800	9,600	9,600	9,600	100%	9,600		9,600	100%
140	Employer Contributions	555	648	762	784	850	92%	850		850	100%
335	Memberships and Registrat	150	185	99		166	0%	166		166	100%
370	Travel	1,556	1,415	1,587	1,122	1,750	64%	1,750		1,750	100%
380	Training Services		45			500	0%	500		500	100%
	Account:	8,861	10,093	12,048	11,506	12,866	89%	12,866	0	12,866	100%
410360	Court										
100	Personal Services	16,200	16,200	16,200	18,000	18,000	100%	24,000		24,000	133%
140	Employer Contributions	1,362	1,345	1,285	1,469	1,500	98%	1,500		1,500	100%
210	Office Supplies & Materia	770	651	1,070	446	1,500	30%	1,500		1,500	100%
220	Operating Supplies	350				0	0%			0	0%
310	Communication & Transport	173	98	61		300	0%	300		300	100%
335	Memberships and Registrat	950		800	1,100	1,000	110%	1,000		1,000	100%
360	Repair & Maintenance Serv	68				75	0%	75		75	100%
370	Travel	1,293	-300	990	1,950	1,500	130%	2,000		2,000	133%
390	Other Purchased Services	157				903	0%	903		903	100%
	Account:	21,323	17,994	20,406	22,965	24,778	93%	31,278	0	31,278	126%

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Account	Object	19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
		2023	2024	2025	2026	2026	2026	2027	2026-27	2026-27	2026-27
410500	Financial Services										
110	Salaries-Clerk-Treasurer	18,884	20,555	26,347	29,988	28,000	107%	28,000		28,000	100%
112	Salaries-Extra Help	22,814	25,487	21,227	18,418	23,000	80%	23,000		23,000	100%
140	Employer Contributions	3,349	3,515	3,500	3,506	3,800	92%	3,800		3,800	100%
190	payroll expense			4,310		0	0%			0	0%
210	Office Supplies & Materia	4,352	3,165	2,873	1,843	3,198	58%	10,000		10,000	313%
310	Communication & Transport	162	48	37	76	150	51%	150		150	100%
330	Publicity, Subscriptions	50	269	405	298	416	72%	416		416	100%
335	Memberships and Registrat	1,355	1,617	1,603	2,431	1,452	167%	1,800		1,800	124%
350	Professional Services	3,955	6,176	3,325	4,199	5,500	76%	5,500		5,500	100%
360	Repair & Maintenance Serv	5,128	3,885	3,994	4,437	6,500	68%	4,900		4,900	75%
370	Travel	284	1,645	2,386	1,662	2,500	66%	1,900		1,900	76%
380	Training Services	417	590	1,035	50	1,500	3%	1,500		1,500	100%
390	Other Purchased Services	2,400	26	5,479	10,554	5,000	211%	23,500		23,500	470%
520	Surety Bond	200	100		200	200	100%	200		200	100%
	Account:	63,350	67,078	76,521	77,662	81,216	96%	104,666	0	104,666	129%
410530	Audit										
353	Audit	8,770	9,265	9,790	12,200	12,200	100%	12,200		12,200	100%
	Account:	8,770	9,265	9,790	12,200	12,200	100%	12,200	0	12,200	100%
410600	Election Expenses										
300	Purchased Services	983		1,501		2,000	0%	2,000		2,000	100%
	Account:	983		1,501		2,000	0%	2,000	0	2,000	100%
411100	Attorney										
310	Communication & Transport	27	17	43	3	200	2%	200		200	100%
330	Publicity, Subscriptions	40	40			50	0%	50		50	100%
335	Memberships and Registrat	150	75	99		200	0%	200		200	100%

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Account	Object	19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
		19-20	20-21	21-22	22-23	22-23	22-23	23-24	23-24	23-24	23-24
350	Professional Services	29,791	31,150	38,986	30,476	42,000	73%	42,000		42,000	100%
370	Travel	1,413	1,397	3,940	2,890	8,000	36%	4,000		4,000	50%
380	Training Services				205	0	***%			0	0%
	Account:	31,421	32,679	43,068	33,574	50,450	67%	46,450	0	46,450	92%
411200	Facilities Administration										
140	Employer Contributions	203	197	206	222	400	56%	400		400	100%
200	Supplies	84				0	0%			0	0%
220	Operating Supplies	1,090	1,267	1,306	551	1,593	35%	4,100		4,100	257%
230	Repair & Maintenance Supp	1,154	728	8,949	462	35,000	1%	35,000		35,000	100%
310	Communication & Transport	264	34	51	33	200	17%	200		200	100%
330	Publicity, Subscriptions	3,514	4,357	3,990	4,289	3,655	117%	5,200		5,200	142%
360	Repair & Maintenance Serv	15,999	20,365	12,076	35,337	68,334	52%	51,000		51,000	75%
940	Machinery & Equipment			13,600		0	0%			0	0%
	Account:	22,308	26,948	40,178	40,894	109,182	37%	95,900	0	95,900	88%
411300	Central Communications										
345	Telephone	5,550	5,445	6,406	5,423	6,500	83%	6,500		6,500	100%
	Account:	5,550	5,445	6,406	5,423	6,500	83%	6,500	0	6,500	100%
420100	Law Enforcement Services										
397	Contract Payment (to Coun		18,511	5,844	1,617	1,617	100%	6,000		6,000	371%
	Account:		18,511	5,844	1,617	1,617	100%	6,000	0	6,000	371%
430200	Road & Street Services										
111	Salaries-Public Works Dir	19,993	20,483	26,710	31,349	28,500	110%	35,000		35,000	123%
112	Salaries-Extra Help	36,197	36,792	26,667	49,784	44,500	112%	50,000		50,000	112%
140	Employer Contributions	7,531	7,000	5,243	9,177	9,000	102%	10,000		10,000	111%
220	Operating Supplies	363	79	156		401	0%	401		401	100%
230	Repair & Maintenance Supp	4,580	2,337	6,954	11,020	5,000	220%	5,000		5,000	100%

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		19-20	20-21	21-22	22-23	Budget 22-23	Exp. 22-23	Budget 23-24	Changes 23-24	Budget 23-24	Budget 23-24
231	Gas, diesel, oil, tires	4,943	5,601	6,960	9,590	9,000	107%	12,000		12,000	133%
240	Other Repair & Maintenanc					0	0%	7,500		7,500	*****%
310	Communication & Transport	785	279			335	0%	335		335	100%
330	Publicity, Subscriptions			123		50	0%	50		50	100%
344	Propane				19	343	6%	343		343	100%
360	Repair & Maintenance Serv	929	775	1,738	1,930	5,000	39%	5,000		5,000	100%
370	Travel		162	1,830		315	0%	315		315	100%
390	Other Purchased Services			488	1,850	0	***%			0	0%
470	Asphalt & Asphalt Filler	1,950				4,000	0%	4,000		4,000	100%
530	Machinery & Equipment Ren		1,890			5,225	0%	5,225		5,225	100%
940	Machinery & Equipment	6,675				0	0%	4,000		4,000	*****%
Account:		83,946	75,398	76,869	114,719	111,669	103%	139,169	0	139,169	125%
430232	DNRC - Urban Forestry Program - tree										
360	Repair & Maintenance Serv	3,750				0	0%			0	0%
Account:		3,750				0	***%	0	0	0	0%
430263	Street Lighting										
340	Utility Services	4,497	4,257	5,899	4,771	4,936	97%	4,936		4,936	100%
360	Repair & Maintenance Serv					5,000	0%	5,000		5,000	100%
Account:		4,497	4,257	5,899	4,771	9,936	48%	9,936	0	9,936	100%
430700	Propane										
344	Propane	5,371	6,610	9,044	10,930	12,500	87%	15,000		15,000	120%
Account:		5,371	6,610	9,044	10,930	12,500	87%	15,000	0	15,000	120%
430800	Garbage Services										
220	Operating Supplies	19				0	0%			0	0%
300	Purchased Services	986	1,031	1,260	1,219	1,876	65%	1,876		1,876	100%
360	Repair & Maintenance Serv	4,277	2,250	2,250	2,250	2,250	100%	2,250		2,250	100%

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		19-20	20-21	21-22	22-23	Budget 22-23	Exp. 22-23	Budget 23-24	Changes 23-24	Budget 23-24	Budget 23-24
370	Travel			281		0	0%			0	0%
	Account:	5,282	3,281	3,791	3,469	4,126	84%	4,126	0	4,126	100%
431100	Weed Control										
230	Repair & Maintenance Supp	204	345	173	190	350	54%	350		350	100%
360	Repair & Maintenance Serv	350	320	300	400	350	114%	350		350	100%
	Account:	554	665	473	590	700	84%	700	0	700	100%
440600	Animal Control Services										
100	Personal Services		8,734	14,220	15,307	15,000	102%	16,500		16,500	110%
140	Employer Contributions	1	1,067	1,242	1,552	1,600	97%	2,000		2,000	125%
200	Supplies		189	678	1,108	1,500	74%	1,500		1,500	100%
212	Small Items of Equipment	1,794				0	0%			0	0%
220	Operating Supplies	220	79	95	27	450	6%	450		450	100%
230	Repair & Maintenance Supp	170	276	211	589	2,000	29%	2,000		2,000	100%
231	Gas, diesel, oil, tires		42	1,284	1,440	1,500	96%	2,000		2,000	133%
310	Communication & Transport	215			24	100	24%	100		100	100%
330	Publicity, Subscriptions		45	68	138	200	69%	200		200	100%
350	Professional Services				1,142	1,500	76%	1,500		1,500	100%
360	Repair & Maintenance Serv		18	2,604	4,685	2,500	187%	2,500		2,500	100%
370	Travel		355	111		700	0%	700		700	100%
380	Training Services					1,000	0%	1,000		1,000	100%
940	Machinery & Equipment					15,000	0%	10,000		10,000	67%
	Account:	2,400	10,805	20,513	26,012	43,050	60%	40,450	0	40,450	94%
446002	New Animal Shelter										
220	Operating Supplies					0	0%	6,250		6,250	*****%
230	Repair & Maintenance Supp					0	0%	6,250		6,250	*****%
360	Repair & Maintenance Serv					0	0%	12,500		12,500	*****%
	Account:					0	***%	25,000	0	25,000	*****%

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Account	Object	19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
						22-23	22-23	23-24	23-24	23-24	23-24
460400	Parks										
100	Personal Services				800	25,000	3%	25,000		25,000	100%
112	Salaries-Extra Help	9,791	12,175	17,210	5,078	15,500	33%	15,500		15,500	100%
140	Employer Contributions	975	1,190	1,520	490	2,000	25%	2,000		2,000	100%
200	Supplies	1,027	4,668	428	4,229	5,000	85%	5,000		5,000	100%
230	Repair & Maintenance Supp	2,425	2,067	3,132	3,384	5,000	68%	4,000		4,000	80%
231	Gas, diesel, oil, tires	944	893	967	1,715	1,500	114%	2,000		2,000	133%
310	Communication & Transport	1,120		15		400	0%	400		400	100%
330	Publicity, Subscriptions	40	770	154	179	300	60%	300		300	100%
335	Memberships and Registrat		100			100	0%	100		100	100%
360	Repair & Maintenance Serv	1,330	1,439	9,374	2,167	3,500	62%	3,500		3,500	100%
370	Travel					700	0%	700		700	100%
380	Training Services					1,000	0%	1,000		1,000	100%
390	Other Purchased Services			488		0	0%			0	0%
410	Concrete					500	0%	500		500	100%
450	Sand - Gravel			795	419	0	***%			0	0%
940	Machinery & Equipment	9,290		48,896		5,000	0%	3,000		3,000	60%
	Account:	26,942	23,302	82,979	18,461	65,500	28%	63,000	0	63,000	96%
460460	Historical Preservation										
730	Grants & Donations to Oth	500				0	0%			0	0%
	Account:	500				0	***%	0	0	0	0%
510000	Miscellaneous										
340	Utility Services			96		575	0%	575		575	100%
390	Other Purchased Services	529	840	840	420	900	47%	525		525	58%
	Account:	529	840	936	420	1,475	28%	1,100	0	1,100	75%

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		19-20	20-21	21-22	22-23	Budget 22-23	Exp. 22-23	Budget 23-24	Changes 23-24	Budget 23-24	Budget 23-24
510333	Premiums-Group Insurance										
510	Insurance		6,462			0	0%			0	0%
	Account:		6,462			0	***%	0	0	0	0%
510334	Premiums-Insurance										
510	Insurance			23,209	24,127	22,910	105%	28,000		28,000	122%
	Account:			23,209	24,127	22,910	105%	28,000	0	28,000	122%
521000	Interfund Operating Transfers Out										
820	Transfers to Other Funds		216,158	71,329		18,382	0%			0	0%
	Account:		216,158	71,329		18,382	0%	0	0	0	0%
521008	Inter.Operat.Trans.Out2022-2023MatchingFundsG										
820	Transfers to Other Funds					2,058	0%	2,058		2,058	100%
	Account:					2,058	0%	2,058	0	2,058	100%
	Fund:	301,424	541,638	517,859	414,506	602,059	69%	655,343	0	655,343	109%

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2170 Airport Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget 22-23	Exp. 22-23	Budget 23-24	Changes 23-24	Budget 23-24	Budget 23-24
430300	Airport Maintenance										
	397 Contract Payment (to Coun	1,970	9,998	2,269	2,348	3,387	69%	3,887		3,887	115%
	Account:	1,970	9,998	2,269	2,348	3,387	69%	3,887	0	3,887	115%
	Fund:	1,970	9,998	2,269	2,348	3,387	69%	3,887	0	3,887	115%



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2190 Liability & Comp Insurance Fund

Account	Object	Actuals				Current Budget 22-23	% Exp. 22-23	Prelim. Budget 23-24	Budget Changes 23-24	Final Budget 23-24	% Old Budget 23-24
		19-20	20-21	21-22	22-23						
510330	Premiums										
510	Insurance	16,483	21,102			0	0%			0	0%
	Account:	16,483	21,102			0	***%	0	0	0	0%
521000	Interfund Operating Transfers Out										
820	Transfers to Other Funds		11,433			0	0%			0	0%
	Account:		11,433			0	***%	0	0	0	0%
	Fund:	16,483	32,535			0	0%	0	0	0	0%

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2220 Library Fund Non-Voted

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
460100	Library										
	397 Contract Payment (to Coun	5,909	15,880	6,808	7,045	9,101	77%	12,565		12,565	138%
	Account:	5,909	15,880	6,808	7,045	9,101	77%	12,565	0	12,565	138%
	Fund:	5,909	15,880	6,808	7,045	9,101	77%	12,565	0	12,565	138%

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2222 Library Fund - Voted

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
		22-23	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24
460100	Library										
	397 Contract Payment (to Coun	6,565	5,141	7,565	7,828	7,840	100%	11,739		11,739	150%
	Account:	6,565	5,141	7,565	7,828	7,840	100%	11,739	0	11,739	150%
	Fund:	6,565	5,141	7,565	7,828	7,840	100%	11,739	0	11,739	150%

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2260 Water Emergency Diaster Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
		23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24
521000	Interfund Operating Transfers Out										
	820 Transfers to Other Funds		167			0	0%			0	0%
	Account:		167			0	***%	0	0	0	0%
	Fund:		167			0	0%	0	0	0	0%

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2340 Volunteer Fire Department Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget 22-23	Exp. 22-23	Budget 23-24	Changes 23-24	Budget 23-24	Budget 23-24
420400	Volunteer Fire Dept										
140	Employer Contributions	1,370	1,038	441	561	1,500	37%	1,500		1,500	100%
220	Operating Supplies	786	2,250	10,208	8,648	11,000	79%	11,000		11,000	100%
230	Repair & Maintenance Supp	867	3,022	10,035	3,176	5,000	64%	5,000		5,000	100%
231	Gas, diesel, oil, tires		45			500	0%	500		500	100%
310	Communication & Transport	51	44	351		1,500	0%	1,500		1,500	100%
360	Repair & Maintenance Serv	412	486	119	165	9,500	2%	9,500		9,500	100%
370	Travel					750	0%	750		750	100%
380	Training Services		2,469	1,890	3,326	2,500	133%	2,500		2,500	100%
520	Surety Bond	100	100	100	100	100	100%	100		100	100%
940	Machinery & Equipment		10,025			12,000	0%	12,000		12,000	100%
	Account:	3,586	19,479	23,144	15,976	44,350	36%	44,350	0	44,350	100%
	Fund:	3,586	19,479	23,144	15,976	44,350	36%	44,350	0	44,350	100%

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2342 Volunteer Fire Department-Relief Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
		22-23	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24
420400	Volunteer Fire Dept										
	397 Contract Payment (to Coun	12,446	8,226	13,573	12,525	12,540	100%			0	0%
	Account:	12,446	8,226	13,573	12,525	12,540	100%	0	0	0	0%
	Fund:	12,446	8,226	13,573	12,525	12,540	100%	0	0	0	0%

CITY OF WHITE SULPHUR SPRINGS  
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2350 Local Government Study Commission Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
						22-23	22-23	23-24	23-24	23-24	23-24
521000	Interfund Operating Transfers Out										
	820 Transfers to Other Funds	27				0	0%			0	0%
	Account:	27				0	***%	0	0	0	0%
	Fund:	27				0	0%	0	0	0	0%

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2370 P.E.R.S Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
		22-23	23-24								
410800	City Share Retirement										
140	Employer Contributions	16,960	19,225	17,810	20,525	22,000	93%	24,000		24,000	109%
	Account:	16,960	19,225	17,810	20,525	22,000	93%	24,000	0	24,000	109%
	Fund:	16,960	19,225	17,810	20,525	22,000	93%	24,000	0	24,000	109%



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2371 Group Insurance Fund

Account	Object	Actuals				Current Budget 22-23	% Exp. 22-23	Prelim. Budget 23-24	Budget Changes 23-24	Final Budget 23-24	% Old Budget 23-24
		19-20	20-21	21-22	22-23						
510330	Premiums										
510	Insurance	16,321	12,924			0	0%			0	0%
	Account:	16,321	12,924			0	***%	0	0	0	0%
521000	Interfund Operating Transfers Out										
820	Transfers to Other Funds		63,179			0	0%			0	0%
	Account:		63,179			0	***%	0	0	0	0%
	Fund:	16,321	76,103			0	0%	0	0	0	0%

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2396 CDBG - Housing Local Source - Project

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
		23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24
521000	Interfund Operating Transfers Out										
	820 Transfers to Other Funds	320				0	0%			0	0%
	Account:	320				0	***%	0	0	0	0%
	Fund:	320				0	0%	0	0	0	0%

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2399 Impact Fees

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
		22-23	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24
521000	Interfund Operating Transfers Out					22,000	0%			0	0%
	820 Transfers to Other Funds										
	Account:					22,000	0%	0	0	0	0%
	Fund:					22,000	0%	0	0	0	0%

CITY OF WHITE SULPHUR SPRINGS  
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2820 Gas Apportionment Tax Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
		22-23	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24
430200	Road & Street Services										
230	Repair & Maintenance Supp	1,946			5,050	35,000	14%	35,000		35,000	100%
310	Communication & Transport	713				2,500	0%	2,500		2,500	100%
360	Repair & Maintenance Serv				1,093	10,000	11%	10,000		10,000	100%
370	Travel					1,000	0%	1,000		1,000	100%
390	Other Purchased Services			488		20,000	0%	20,000		20,000	100%
450	Sand - Gravel	29		630		10,000	0%	10,000		10,000	100%
470	Asphalt & Asphalt Filler					30,000	0%	30,000		30,000	100%
530	Machinery & Equipment Ren					20,000	0%	20,000		20,000	100%
940	Machinery & Equipment	6,675		18,000		40,000	0%	40,000		40,000	100%
	Account:	9,363		19,118	6,143	168,500	4%	168,500	0	168,500	100%
	Fund:	9,363		19,118	6,143	168,500	4%	168,500	0	168,500	100%

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2821 Gas Tax-Special Road Street Allocation (HB473)

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget 22-23	Exp. 22-23	Budget 23-24	Changes 23-24	Budget 23-24	Budget 23-24
430200	Road & Street Services										
360	Repair & Maintenance Serv				3,495	3,495	100%			0	0%
470	Asphalt & Asphalt Filler				1,570	1,570	100%			0	0%
530	Machinery & Equipment Ren		7,087	641		0	0%			0	0%
	Account:		7,087	641	5,065	5,065	100%	0	0	0	0%
430202	Road & Street Services II										
360	Repair & Maintenance Serv				21,344	21,344	100%			0	0%
470	Asphalt & Asphalt Filler				6,000	6,000	100%			0	0%
	Account:				27,344	27,344	100%	0	0	0	0%
430203	Road & Street Services III										
360	Repair & Maintenance Serv				18,023	31,112	58%	13,089		13,089	42%
470	Asphalt & Asphalt Filler				4,000	8,000	50%	4,000		4,000	50%
	Account:				22,023	39,112	56%	17,089	0	17,089	44%
430204	Road & Street Services IIII										
360	Repair & Maintenance Serv					31,226	0%	31,226		31,226	100%
470	Asphalt & Asphalt Filler					7,806	0%	7,806		7,806	100%
	Account:					39,032	0%	39,032	0	39,032	100%
430205	Road & Street Services IIIII										
360	Repair & Maintenance Serv					34,578	0%	34,578		34,578	100%
470	Asphalt & Asphalt Filler					8,644	0%	8,644		8,644	100%
	Account:					43,222	0%	43,222	0	43,222	100%
	Fund:		7,087	641	54,432	153,775	35%	99,343	0	99,343	65%

CITY OF WHITE SULPHUR SPRINGS  
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2822 Gas Tax Allocations (MCA 15-70-101)combined now

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
430206	Road & Street Services- Gas Tax all combined										
360	Repair & Maintenance Serv					0	0%	137,191		137,191	*****%
470	Asphalt & Asphalt Filler					0	0%	91,460		91,460	*****%
	Account:					0	***%	228,651	0	228,651	*****%
	Fund:					0	0%	228,651	0	228,651	*****% %

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2940 CDBG Fund

Account	Object	Actuals				Current Budget 22-23	% Exp. 22-23	Prelim. Budget 23-24	Budget Changes 23-24	Final Budget 23-24	% Old Budget 23-24
		19-20	20-21	21-22	22-23						
470261	Housing Study/Planning - Affordable Housing										
390	Other Purchased Services			7,500		0	0%			0	0%
	Account:			7,500		0	***%	0	0	0	0%
470262	Capital Improvement Project (CIP) - Planning										
390	Other Purchased Services		6,896	3,000		7,500	0%	7,500		7,500	100%
900	Capital Outlay	4,293				0	0%			0	0%
	Account:	4,293	6,896	3,000		7,500	0%	7,500	0	7,500	100%
470263	Land Use Planning and Management										
330	Publicity, Subscriptions	88				0	0%			0	0%
390	Other Purchased Services		3,402	1,224		10,000	0%	10,000		10,000	100%
	Account:	88	3,402	1,224		10,000	0%	10,000	0	10,000	100%
470264	Planning & Management										
390	Other Purchased Services		3,600		4,712	15,000	31%	40,000		40,000	267%
	Account:		3,600		4,712	15,000	31%	40,000	0	40,000	267%
521000	Interfund Operating Transfers Out										
820	Transfers to Other Funds					7,500	0%	7,500		7,500	100%
	Account:					7,500	0%	7,500	0	7,500	100%
	Fund:	4,381	13,898	11,724	4,712	40,000	12%	65,000	0	65,000	163%

%

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2943 Capital Improvements Plan Document

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
		23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24
470263	Land Use Planning and Management										
390	Other Purchased Services				16,258	37,500	43%	28,742		28,742	77%
	Account:				16,258	37,500	43%	28,742	0	28,742	77%
	Fund:				16,258	37,500	43%	28,742	0	28,742	77%



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2991 LG ARPA Distribution - "A"

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
						22-23	22-23	23-24	23-24	23-24	23-24
521000	Interfund Operating Transfers Out					236,000	0%	118,000		118,000	50%
	820 Transfers to Other Funds										
	Account:					236,000	0%	118,000	0	118,000	50%
	Fund:					236,000	0%	118,000	0	118,000	50%

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3094 Bond Series Fund

Account	Object	Actuals				Current Budget 22-23	% Exp. 22-23	Prelim. Budget 23-24	Budget Changes 23-24	Final Budget 23-24	% Old Budget 23-24
		19-20	20-21	21-22	22-23						
521000	Interfund Operating Transfers Out										
820	Transfers to Other Funds	6,425	1,468			0	0%			0	0%
	Account:	6,425	1,468			0	***%	0	0	0	0%
	Fund:	6,425	1,468			0	0%	0	0	0	0% %

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4001 CTEP - WSS Beautification Welcome Signs

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
		-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
521000	Interfund Operating Transfers Out										
820	Transfers to Other Funds	1,411				0	0%			0	0%
	Account:	1,411				0	***%	0	0	0	0%
	Fund:	1,411				0	0%	0	0	0	0%

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4005 Capital Projects Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
						22-23	22-23	23-24	23-24	23-24	23-24
411200	Facilities Administration										
230	Repair & Maintenance Supp					96,639	0%	91,507		91,507	95%
360	Repair & Maintenance Serv					30,285	0%	30,285		30,285	100%
	Account:					126,924	0%	121,792	0	121,792	96%
430200	Road & Street Services										
360	Repair & Maintenance Serv					33,497	0%	26,497		26,497	79%
940	Machinery & Equipment		10,188	40,935		31,004	0%	31,004		31,004	100%
	Account:		10,188	40,935		64,501	0%	57,501	0	57,501	89%
460400	Parks										
360	Repair & Maintenance Serv		10,000			41,439	0%	38,254		38,254	92%
950	Construction			3,185		0	0%			0	0%
	Account:		10,000	3,185		41,439	0%	38,254	0	38,254	92%
	Fund:		20,188	44,120		232,864	0%	217,547	0	217,547	93%

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5210 Water Fund		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
		19-20	20-21	21-22	22-23	22-23	22-23	23-24	23-24	23-24	23-24
430000	Public Works										
195	Pension expense	-4,045				0	0%			0	0%
	Account:	-4,045				0	***%	0	0	0	0%
430500	Water Utilities										
100	Personal Services			-6,721		0	0%			0	0%
110	Salaries-Clerk-Treasurer	-14,725	28,030	8,557	8,998	10,500	86%	10,500		10,500	100%
111	Salaries-Public Works Dir	18,659	19,117	10,760	8,551	13,000	66%	13,000		13,000	100%
112	Salaries-Extra Help	45,190	62,109	33,328	26,626	35,000	76%	35,000		35,000	100%
140	Employer Contributions	9,351	10,773	7,284	4,072	11,000	37%	11,000		11,000	100%
210	Office Supplies & Materia	6,007	6,548	5,721	6,659	6,500	102%	10,000		10,000	154%
230	Repair & Maintenance Supp	1,710	12,342	17,950	22,438	25,000	90%	25,000		25,000	100%
231	Gas, diesel, oil, tires		563	605		5,000	0%	5,000		5,000	100%
238	Repair Parts for Water or	21,576	64,731	26,576	6,126	28,000	22%	14,000		14,000	50%
310	Communication & Transport	3,770	2,897	3,376	4,350	5,000	87%	5,000		5,000	100%
320	Printing, Duplicating, Ty		75			0	0%			0	0%
330	Publicity, Subscriptions	248	315	197	60	1,000	6%	500		500	50%
335	Memberships and Registrat	1,236	650	665	1,140	2,000	57%	1,500		1,500	75%
341	Power	46,069	42,267	44,614	48,085	48,000	100%	50,000		50,000	104%
351	Consumer Fee	1,200	1,200	1,200	1,200	1,200	100%	1,200		1,200	100%
352	Easement and Decreed Wate	245	245	245	245	500	49%	500		500	100%
354	Engineering	549	500	6,182		20,000	0%	20,000		20,000	100%
356	Water Testing	3,297	1,074	1,126	1,929	3,000	64%	3,000		3,000	100%
360	Repair & Maintenance Serv	8,193	19,441	28,210	48,567	53,000	92%	55,000		55,000	104%
370	Travel	2,208	659	1,664	1,090	3,000	36%	1,500		1,500	50%
380	Training Services	500		60	954	1,000	95%	1,000		1,000	100%

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5210 Water Fund

Account	Object	Actuals				Current Budget 22-23	% Exp. 22-23	Prelim. Budget 23-24	Budget Changes 23-24	Final Budget 23-24	% Old Budget 23-24
		19-20	20-21	21-22	22-23						
390	Other Purchased Services	161	284	99		200	0%	200		200	100%
410	Concrete		791			0	0%			0	0%
450	Sand - Gravel		75			5,000	0%	5,000		5,000	100%
830	Deprec-Closed to Retained	92,276	93,673			0	0%			0	0%
940	Machinery & Equipment				8,335	40,000	21%	40,000		40,000	100%
	Account:	247,720	368,359	191,698	199,425	316,900	63%	307,900	0	307,900	97%
430510	Employee Benefits										
100	Personal Services			-7,063		0	0%			0	0%
	Account:			-7,063		0	***%	0	0	0	0%
430526	Water System PER Update										
354	Engineering			6,093		0	0%			0	0%
	Account:			6,093		0	***%	0	0	0	0%
510400	Depreciation										
830	Deprec-Closed to Retained			95,513		95,550	0%	95,550		95,550	100%
	Account:			95,513		95,550	0%	95,550	0	95,550	100%
521009	Inter.Operat.Trans.Out2022-2023MatchingFundsG										
820	Transfers to Other Funds					1,000	0%	1,000		1,000	100%
	Account:					1,000	0%	1,000	0	1,000	100%
	Fund:	243,675	368,359	286,241	199,425	413,450	48%	404,450	0	404,450	98%

%

CITY OF WHITE SULPHUR SPRINGS  
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5220 Water Line Replacement

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
430500	Water Utilities										
354	Engineering	24,860				0	0%	100,000		100,000	*****%
	Account:	24,860				0	***%	100,000	0	100,000	*****%
521000	Interfund Operating Transfers Out										
390	Other Purchased Services					100,000	0%	100,000		100,000	100%
	Account:					100,000	0%	100,000	0	100,000	100%
	Fund:	24,860				100,000	0%	200,000	0	200,000	200% %

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5221 Water Trans. Main

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
430551	Water Transmission Main Project 19-10										
354	Engineering	-24,860	865	20,330	533,638	708,000	75%	147,947		147,947	21%
360	Repair & Maintenance Serv			120		0	0%			0	0%
	Account:	-24,860	865	20,450	533,638	708,000	75%	147,947	0	147,947	21%
490000	Debt Service										
610	Principal				10,607	0	***%	10,000		10,000	*****%
620	Interest			228	3,402	0	***%	4,670		4,670	*****%
630	Paying Agent Fees (Bank C			57	850	0	***%	584		584	*****%
	Account:			285	14,859	0	***%	15,254	0	15,254	*****%
	Fund:	-24,860	865	20,735	548,497	708,000	77%	163,201	0	163,201	23% %



CITY OF WHITE SULPHUR SPRINGS  
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5223 Water Tank Project

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
		22-23	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24
490000	Debt Service										
610	Principal				77,000	77,000	100%	79,000		79,000	103%
620	Interest	22,250	20,840	19,360	17,850	17,850	100%	16,300		16,300	91%
630	Paying Agent Fees (Bank C	10,335	9,670	8,978	8,273	8,273	100%	7,548		7,548	91%
	Account:	32,585	30,510	28,338	103,123	103,123	100%	102,848	0	102,848	100%
	Fund:	32,585	30,510	28,338	103,123	103,123	100%	102,848	0	102,848	100%

CITY OF WHITE SULPHUR SPRINGS  
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5226 Water System PER Update

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
		22-23	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24
430526	Water System PER Update				56,913	60,000	95%	3,087		3,087	5%
	354 Engineering										
	Account:				56,913	60,000	95%	3,087	0	3,087	5%
	Fund:				56,913	60,000	95%	3,087	0	3,087	5%

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5227 Water System - Generator Project

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
						22-23	22-23	23-24	23-24	23-24	23-24
430527	Generator Water System Project										
354	Engineering				25,870	237,000	11%	211,130		211,130	89%
	Account:				25,870	237,000	11%	211,130	0	211,130	89%
	Fund:				25,870	237,000	11%	211,130	0	211,130	89%

CITY OF WHITE SULPHUR SPRINGS  
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5310 Sewer Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget 22-23	Exp. 22-23	Budget 23-24	Changes 23-24	Budget 23-24	Budget 23-24
430000	Public Works										
	195 Pension expense	-2,946				0	0%			0	0%
	Account:	-2,946				0	***%	0	0	0	0%
430600	Sewer Utilities										
	100 Personal Services			4,158		0	0%			0	0%
	110 Salaries-Clerk-Treasurer	-14,475	12,552	9,024	11,986	11,000	109%	15,000		15,000	136%
	111 Salaries-Public Works Dir	5,774	5,916	4,885	11,596	12,000	97%	15,000		15,000	125%
	112 Salaries-Extra Help	14,257	14,560	22,326	27,646	22,000	126%	25,000		25,000	114%
	140 Employer Contributions	3,225	3,083	2,143	6,709	7,000	96%	8,000		8,000	114%
	200 Supplies			97		0	0%			0	0%
	210 Office Supplies & Materia	1,764	2,156	3,583	2,385	2,500	95%	2,500		2,500	100%
	220 Operating Supplies				62	0	***%			0	0%
	222 Safety Equipment		153			1,000	0%	1,000		1,000	100%
	230 Repair & Maintenance Supp	6,329	3,140	5,900	7,334	38,500	19%	20,000		20,000	52%
	238 Repair Parts for Water or	2,774				60,000	0%	30,000		30,000	50%
	310 Communication & Transport	1,737	1,625	1,990	2,219	2,000	111%	2,500		2,500	125%
	330 Publicity, Subscriptions	3,162	1,540	1,540	1,540	2,500	62%	2,000		2,000	80%
	335 Memberships and Registrat			550	250	1,500	17%	1,000		1,000	67%
	345 Telephone	705	1,355	1,141	2,217	750	296%	2,700		2,700	360%
	354 Engineering	-7,042			33,300	60,000	56%	60,000		60,000	100%
	355 Sewage Testing	4,921	5,018	5,552	5,252	15,000	35%	7,500		7,500	50%
	360 Repair & Maintenance Serv	6,241	5,211	21,853	52,677	78,000	68%	60,000		60,000	77%
	370 Travel	247	1,004	932	316	3,500	9%	1,000		1,000	29%
	380 Training Services			60	120	0	***%			0	0%
	830 Deprec-Closed to Retained	124,149	126,340			0	0%			0	0%

CITY OF WHITE SULPHUR SPRINGS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

5310 Sewer Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget 22-23	Exp. 22-23	Budget 23-24	Changes 23-24	Budget 23-24	Budget 23-24
940	Machinery & Equipment					35,000	0%	35,000		35,000	100%
	Account:	153,768	183,653	85,734	165,609	352,250	47%	288,200	0	288,200	82%
430610	Employee Benefits										
100	Personal Services			-2,681		0	0%			0	0%
	Account:			-2,681		0	***%	0	0	0	0%
510400	Depreciation										
830	Deprec-Closed to Retained			129,507		129,520	0%	129,520		129,520	100%
	Account:			129,507		129,520	0%	129,520	0	129,520	100%
	Fund:	150,822	183,653	212,560	165,609	481,770	34%	417,720	0	417,720	87%

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CITY OF WHITE SULPHUR SPRINGS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

5326 Sewer Project - Phase #1

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
490000	Debt Service										
610	Principal				18,000	18,000	100%	19,000		19,000	106%
620	Interest	6,280	5,930	5,570	5,210	5,210	100%	4,850		4,850	93%
630	Paying Agent Fees (Bank C	3,140	2,965	2,785	2,605	2,605	100%	2,425		2,425	93%
	Account:	9,420	8,895	8,355	25,815	25,815	100%	26,275	0	26,275	102%
	Fund:	9,420	8,895	8,355	25,815	25,815	100%	26,275	0	26,275	102%

CITY OF WHITE SULPHUR SPRINGS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

5328 Sewer Project Phase #2

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget 22-23	Exp. 22-23	Budget 23-24	Changes 23-24	Budget 23-24	Budget 23-24
490000	Debt Service										
610	Principal				51,000	51,000	100%	52,000		52,000	102%
620	Interest	19,880	18,940	17,970	16,970	16,970	100%	15,940		15,940	94%
630	Paying Agent Fees (Bank C	4,970	4,735	4,493	4,243	4,243	100%	3,985		3,985	94%
	Account:	24,850	23,675	22,463	72,213	72,213	100%	71,925	0	71,925	100%
	Fund:	24,850	23,675	22,463	72,213	72,213	100%	71,925	0	71,925	100%
	Grand Total:	864,943	1,386,990	1,243,323	1,759,763	3,793,287		3,278,303	0	3,278,303	