



STATE FINANCIAL SERVICES DIVISION
LOCAL GOVERNMENT SERVICES BUREAU
Mitchell Building Room 255, PO Box 200547, Helena, Montana 59620-0547
Phone (406) 444-9101
[Local Government Services Bureau Portal](#)

MONTANA

FINAL

BUDGET DOCUMENT



Fiscal Year ended June 30, 2023

City of White Sulphur Springs

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

MONTANA CITY/TOWN/COUNTY FINAL BUDGET DOCUMENT
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BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for Fiscal 2023, was prepared according to law and adopted by the City Council, on September 6, 2022 and then amended on October 3, 2022 due to County Special Police District mills changed from 46.92 to 46.87; and that all financial set forth herein are complete and correct to the best of my knowledge and belief.

Signed  _____ Date 10-3-2022
Mayor

Signed  _____ Date 10-3-2022
City Clerk-Treasurer

City of White Sulphur Springs

ADOPTED BUDGET RESOLUTION:

Please Insert a copy of the
Approved Budget Resolution

Amended RESOLUTION # 2022-09

WHEREAS, the completed budget for FY 2022-2023, as determined according to the provisions of the municipal budget laws, together with tabulations of cash amounts obtained by taxation and mill levy which will be required in order to raise such amounts, has been prepared and presented to the Council; and

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

WHEREAS, the Proposed Budget for FY 2022-2023 was presented for consideration at a public hearing on August 23, 2022, adjustments were made, and the Council moved to approve the revised budget and set it for adoption by resolution on September 6, 2022 at a regularly scheduled meeting; and

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

NOW, THEREFORE BE IT RESOLVED, That the said budget presented be the same budget of the City of White Sulphur Springs, Montana for the fiscal year commencing on the 1st day of July 2022 and ending on the 30th day of June 2023 as reflected below:

The Council herewith makes and records the following summary of said budget:

147.72 Non-Voted Mills + 5 Voted Mills = 152.72 mills levied @ \$1565.66 a mill
 ---With General Fund Levied @ 123.72 Mills

<u>Salaries</u>	Original	Adjusted
City Council	\$ 5,633	
Mayor	10,450	
City Court - Judge	19,500	
Clerk-Treasurer/Assistant Clerk & Employer Contributions	54,800	
Facilities - Janitorial -City Hall/City Courthouse Employer Contributions	400	
Public Works Director/Extra Help & Employer Contributions	82,000	
Animal Control & Employer Contributions	16,600	
Parks/Extra Help & Employer Contributions	42,500	
<u>Expenses</u>		
City Council -Supplies	\$ 61	
City Council -Purchased Services	3,250	
Mayor - Purchased Supplies	2,416	
City Court - Judge - Supplies	1,500	
City Court - Judge - Purchased Services	3,778	
City Office - Supplies	3,198	
City Office - Purchased Services	23,018	
City Office - Surety Bond	200	
Audit - Purchased Services	12,200	
Election - Purchased Services	2,000	
Attorney - Purchased Services	50,450	
City Hall Facilities - Supplies	36,593	
City Hall Facilities - Purchased Services	72,189	
City Offices Telephone - Purchased Services	6,500	
City Law Enforcement Services - Contract Payment to County	1,539	1,617
Road & Street Services - Supplies	14,401	

Road & Street Services - Purchased Services	6,043	
Road & Streets Services – Building Materials	4,000	
Road & Street Services- Machinery & Equipment Rental	5,225	
Street Lighting - Purchased Services	9,936	
Propane - Purchased Services	12,500	
Garbage Services - Purchased Services	4,126	
Weed Control - Supplies	350	
Weed Control - Purchased Services	350	
Animal Control - Supplies	5,450	
Animal Control - Purchased Services	6,000	
Animal Control - Machinery & Equipment	15,000	
Parks - Supplies	11,500	
Parks - Purchased Services	6,000	
Parks - Building Materials	500	
Parks - Machinery & Equipment	5,000	
City Other Purchased Services	1,475	
City Other Liability & Comp Insurance	22,910	
City Other Capital Projects	18,460	18,382
City Other Matching Funds – Gas Tax Projects	2,058	
	OPERATING TOTAL:	\$602,059 602,059
	RESERVE TOTAL:	\$ 96,353 96,353
	TOTAL BUDGET:	\$698,412

Mill Categories:		Orig.	Adj.
1000	General Fund	123.72	
2170	Airport Fund	1.50	
2220	Library Non-Voted Fund	4.50	
2222	Library Voted Fund	5.00	
2340	Volunteer Fire Department Fund	4.00	
2342	Volunteer Fire Department-Relief Fund	8.00	
2370	Public Employees Retirement System	6.00	
	Special Police District (at \$1565.663/mill)*	46.92	46.87

*directed to County for joint law enforcement

Water Enterprise Fund (\$413,450)

Sewer Enterprise Fund (\$481,770)

Together with the account titled Capital Projects Fund and the line items and transfers associated with that fund, and the Community Capital Improvements Plan (CCIP), and Enterprise Water Funds and Enterprise Sewer Funds as may be reflected within the budget which is the subject of Resolution 2022-09.

Amended Resolution: #2022-09, with changes due to recalculation of the County Special Police District mills [change from 46.92 to 46.87] and a corresponding adjustment to City Law Enforcement Services – contract Payment to account for change in Special Police mills, and a corresponding adjustment to City Other Capital Projects from \$18,460 to \$18,382, is hereby passed and adopted on first reading this 3rd day of October, 2022 at a regular session in compliance with state regulations on budget rules.

ATTEST:


Michelle Stidham – Clerk-Treasurer


Mayor- Richard A. Nelson

APPROVED AS TO FORM:


Susan L. Wordal, City Attorney

CERTIFIED TAXABLE VALUATION FORM

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

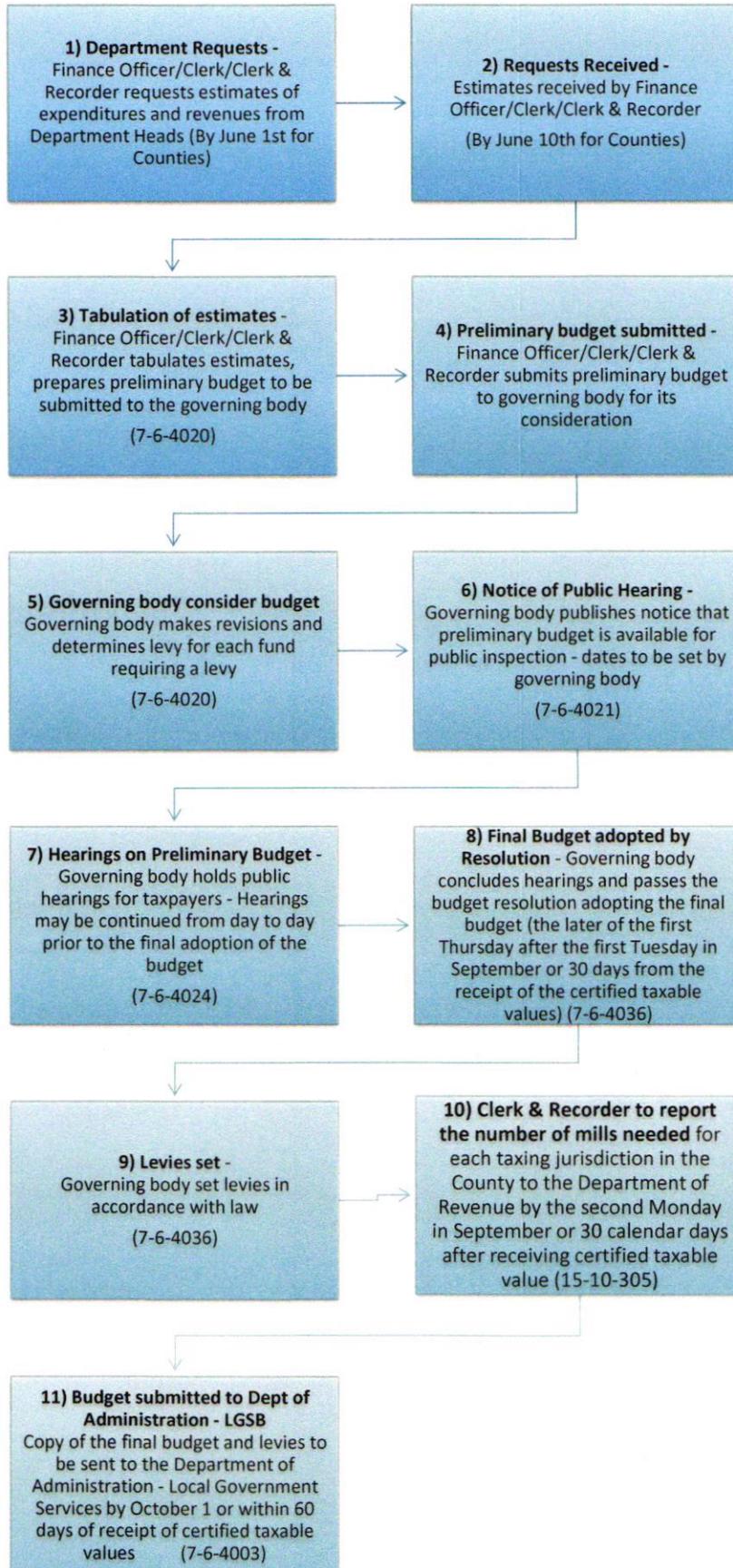
GENERAL STATISTICAL INFORMATION

Cities/Towns	
CLASS OF CITY/TOWN	3rd
COUNTY LOCATED IN	Meagher
YEAR ORGANIZED	1888
REGISTERED VOTERS	581
AREA (SQ. MILES)	0.90
POPULATION OF CITY/TOWN	955
FORM OF GOVERNMENT	Mayor-Council
NUMBER OF EMPLOYEES (ELECTED)	5
NUMBER OF EMPLOYEES (NON-ELECTED)	7
MILES OF STREETS AND ALLEYS	22.30
MUNICIPAL WATER	
NUMBER OF CONSUMERS	586
WATER RATE PER 1,000 GALLONS	
SEWER RATES	

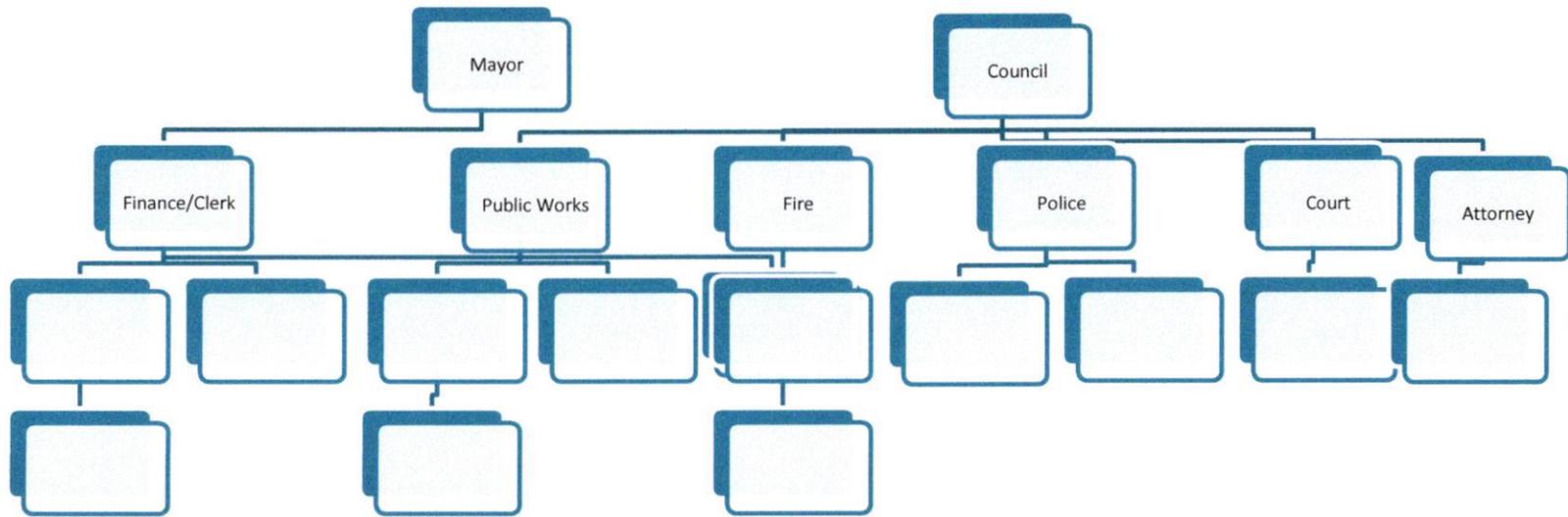
UTILITIES 2022-2023																	
GALLONS	Water Base	Water Replace	Tank Debt	Water Usage	Water Total	Sewer Base	Reserve	Debt 1	Bond 1	Debt 2	Bond 2	Total Sewer	Utilities	BONDS	Variables		
1000	\$16.00	\$5.00	\$21.87	\$1.80	\$44.67	\$15.43	\$4.00	\$ 3.48	\$ 0.35	\$ 16.37	\$ 1.64	\$41.26	\$85.93	\$ 1.98			
1500	\$16.00	\$5.00	\$21.87	\$2.70	\$45.57	\$15.43	\$4.00	\$ 3.76	\$ 0.38	\$ 17.65	\$ 1.77	\$42.98	\$88.55	\$ 2.14	\$1.80		
2000	\$16.00	\$5.00	\$21.87	\$3.60	\$46.47	\$15.43	\$4.00	\$ 4.03	\$ 0.40	\$ 18.94	\$ 1.89	\$44.69	\$91.16	\$ 2.30			
2500	\$16.00	\$5.00	\$21.87	\$4.50	\$47.37	\$15.43	\$4.00	\$ 4.30	\$ 0.43	\$ 20.22	\$ 2.02	\$46.41	\$93.78	\$ 2.45	SewerFlat		
3000	\$16.00	\$5.00	\$21.87	\$5.40	\$48.27	\$15.43	\$4.00	\$ 4.58	\$ 0.46	\$ 21.51	\$ 2.15	\$48.12	\$96.39	\$ 2.61	\$26.29		
4000	\$16.00	\$5.00	\$21.87	\$7.20	\$50.07	\$15.43	\$4.00	\$ 5.12	\$ 0.51	\$ 24.08	\$ 2.41	\$51.55	\$101.62	\$ 2.92	Sewer Vol		
5000	\$16.00	\$5.00	\$21.87	\$9.00	\$51.87	\$15.43	\$4.00	\$ 5.67	\$ 0.57	\$ 26.65	\$ 2.67	\$54.98	\$106.85	\$ 3.23	\$11.43		
6000	\$16.00	\$5.00	\$21.87	\$10.80	\$53.67	\$15.43	\$4.00	\$ 6.22	\$ 0.62	\$ 29.22	\$ 2.92	\$58.41	\$112.08	\$ 3.54			
7000	\$16.00	\$5.00	\$21.87	\$12.60	\$55.47	\$15.43	\$4.00	\$ 6.76	\$ 0.68	\$ 31.79	\$ 3.18	\$61.84	\$117.31	\$ 3.86	fractional		
8000	\$16.00	\$5.00	\$21.87	\$14.40	\$57.27	\$15.43	\$4.00	\$ 7.31	\$ 0.73	\$ 34.36	\$ 3.44	\$65.27	\$122.54	\$ 4.17	1.00		
9000	\$16.00	\$5.00	\$21.87	\$16.20	\$59.07	\$15.43	\$4.00	\$ 7.86	\$ 0.79	\$ 36.93	\$ 3.69	\$68.70	\$127.77	\$ 4.48	0.70		
10000	\$16.00	\$5.00	\$21.87	\$18.00	\$60.87	\$15.43	\$4.00	\$ 8.40	\$ 0.84	\$ 39.50	\$ 3.95	\$72.13	\$133.00	\$ 4.79	0.50		
20000	\$16.00	\$5.00	\$21.87	\$36.00	\$78.87	\$15.43	\$4.00	\$ 13.87	\$ 1.39	\$ 65.21	\$ 6.52	\$106.42	\$185.29	\$ 7.91	0.30		
30000	\$16.00	\$5.00	\$21.87	\$54.00	\$96.87	\$15.43	\$4.00	\$ 19.34	\$ 1.93	\$ 90.92	\$ 9.09	\$140.72	\$237.59	\$ 11.03			
40000	\$16.00	\$5.00	\$21.87	\$72.00	\$114.87	\$15.43	\$4.00	\$ 24.81	\$ 2.48	\$ 116.63	\$ 11.66	\$175.01	\$289.88	\$ 14.14			
50000	\$16.00	\$5.00	\$21.87	\$90.00	\$132.87	\$15.43	\$4.00	\$ 30.28	\$ 3.03	\$ 142.33	\$ 14.23	\$209.31	\$342.18	\$ 17.26	constants		
60000	\$16.00	\$5.00	\$21.87	\$108.00	\$150.87	\$15.43	\$4.00	\$ 35.75	\$ 3.58	\$ 168.04	\$ 16.80	\$243.60	\$394.47	\$ 20.38	0.1595		
70000	\$16.00	\$5.00	\$21.87	\$126.00	\$168.87	\$15.43	\$4.00	\$ 41.22	\$ 4.12	\$ 193.75	\$ 19.37	\$277.89	\$446.76	\$ 23.50	0.01595		
80000	\$16.00	\$5.00	\$21.87	\$144.00	\$186.87	\$15.43	\$4.00	\$ 46.69	\$ 4.67	\$ 219.45	\$ 21.95	\$312.19	\$499.06	\$ 26.61	0.7497		
90000	\$16.00	\$5.00	\$21.87	\$162.00	\$204.87	\$15.43	\$4.00	\$ 52.16	\$ 5.22	\$ 245.16	\$ 24.52	\$346.48	\$551.35	\$ 29.73	0.07497		
100000	\$16.00	\$5.00	\$21.87	\$180.00	\$222.87	\$15.43	\$4.00	\$ 57.63	\$ 5.76	\$ 270.87	\$ 27.09	\$380.78	\$603.65	\$ 32.85			

Local Government Budget Calendar

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



City of White Sulphur Springs
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 VALUATION	%INCREASE (DECREASE) FROM PREVIOUS YEAR	TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Prior Year Carry Forward Mills)	CURRENT YEAR ACTUAL MILL LEVY	CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)
			FY's 2012-2013 through 2016-2017 enter number of mills from prior year budget - page 9. FY's 2017-2018 and forward enter number of mills from line (14) of the applicable Mill Levy Determination Form.	FY's 2012-2013 through 2016-2017 enter number of mills from prior year budget - page 9. FY's 2017-2018 & forward enter number of mills from line (16) of the applicable Mill Levy Determination Form.	The Carry Forward in this column is <u>not cumulative</u> - the current fiscal year carry forward mills available are the full amount that may be levied in a subsequent year. These mills will be included in the next year's total authorized mill levy.
2013 - 2014	1,064,878				
2014 - 2015	1,059,615	-0.49%			
2015 - 2016	1,171,425	10.55%			
2016 - 2017	1,107,424	-5.46%			
2017 - 2018	1,121,994	1.32%			0.00
2018 - 2019	1,141,385	1.73%			0.00
2019 - 2020	1,313,243	15.06%			0.00
2020 - 2021	1,371,123	4.41%			0.00
2021 - 2022	1,512,930	10.34%			0.00
2022 - 2023	1,565,663	3.49%			0.00

Enter Fund Name (example: County Road Fund)

FISCAL YEAR	TAXABLE VALUATION	%INCREASE (DECREASE) FROM PREVIOUS YEAR	TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Prior Year Carry Forward Mills)	CURRENT YEAR ACTUAL MILL LEVY	CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)
2013 - 2014	1,064,878				
2014 - 2015	1,059,615	-0.49%	10.00	10.00	
2015 - 2016	1,171,425	10.55%	14.43	14.43	
2016 - 2017	1,107,424	-5.46%	5.00	5.00	
2017 - 2018	1,121,994	1.32%	5.00	5.00	0.00
2018 - 2019	1,141,385	1.73%	5.00	5.00	0.00
2019 - 2020	1,313,243	15.06%	5.00	5.00	0.00
2020 - 2021	1,371,123	4.41%	5.00	5.00	0.00
2021 - 2022	1,512,930	10.34%	5.00	5.00	0.00
2022 - 2023	1,565,663	3.49%	5.00	5.00	0.00

Voted/Permissive mills levied in the current fiscal year:

Description	Number of Mills levied
Library	5

STATEMENT OF TAX LEVY/LEVIES

Please Insert a Statement of Tax Levies



Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds/or _____ Fund

FYE June 30, 2023

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 (from Prior Year's form Line 17)	\$ 217,983	\$ 217,983
(2)	Add: Current year inflation adjustment @ 1.77%		\$ 3,858
(3)	Subtract: Ad valorem tax revenue ACTUALLY assessed in the prior year for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20) (enter as negative)		\$ -
(3.5)	Subtract: Entitlement Share Class 8 Business Equipment Personal Property Tax Reimbursement (15-1-123 MCA) *New for FY2023 (enter as negative)	\$ (249)	\$ (249)
(4)	Adjusted ad valorem tax revenue		\$ 221,592
= (1)+(2)+(3)+(3.5)			
ENTERING TAXABLE VALUES			
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 1,565,663	\$ 1,565.663
(6)	Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 6 (enter as negative)		\$ -
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		\$ 1,565.663
= (5) + (6)			
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ (65,549)	\$ (65.549)
(9)	Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 5 (enter as negative)		\$ -
(10)	Adjusted Taxable value per mill		\$ 1,500.114
= (7) + (8) + (9)			
(11)	CURRENT YEAR calculated mill levy		147.72
= (4) / (10)			
(12)	CURRENT YEAR calculated ad valorem tax revenue		\$ 231,280
= (7) x (11)			
CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT			
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)		0.00
(14)	Total current year authorized mill levy, including Prior Years' carry forward mills		147.72
= (11) + (13)			
(15)	Total current year authorized ad valorem tax revenue assessment		\$ 231,280
= (7) x (14)			
CURRENT YEAR ACTUALLY LEVIED/ASSESSED			
(16)	Enter number of mills actually levied in current year (Number should equal total <u>non-voted</u> mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. <u>Do Not</u> include voted or permissive mills imposed in the current year.)	147.72	147.72
(17)	Total ad valorem tax revenue actually assessed in current year		\$ 231,280
= (7) x (16)			
RECAPITULATION OF ACTUAL:			
(18)	Ad valorem tax revenue actually assessed		\$ 221,597
= (10) x (16)			
(19)	Ad valorem tax revenue actually assessed for newly taxable property		\$ 9,683
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		\$ -
(21)	Total ad valorem tax revenue actually assessed in current year		\$ 231,280
= (18) + (19) + (20)			
(22)	Total carry forward mills that may be levied in a subsequent year (Number should be equal to or greater than zero. A (negative) number indicates an over levy.)		0.00
= (14) - (16)			

BUDGET MESSAGE

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: 2022 - 2023
For Funds 1000 - 1000

1000 General Fund

Account	Previous Year Actual	Final Budget

310000 TAXES		
312000 P & I on Delinquent Taxes	982	700
314140 Local Option Tax	31,755	27,500
Group:	32,737	28,200
320000 LICENSES AND PERMITS		
322009 Business Lic.	140	0
322010 Beer & Wine Vendor License	2,080	1,900
323010 Building Permits	650	500
323030 Animal License	395	300
323050 Itinerant Vendor License	1,370	1,200
Group:	4,635	3,900
330000 INTERGOVERNMENTAL REVENUES		
334066 Arbor Day Grant	750	750
334068 MUCFA Tree Grant	1,059	0
335110 Live Game Card Table Permit		300
335120 Video Gambling License Fee	5,525	4,000
335230 State Entitlement	142,844	153,104
336020 On-behalf state revenue	4,310	0
Group:	154,488	158,154
340000 Charges for Services		
341010 Lot Mowing-Yard Cleaning	800	500
341070 Planning Fees - Maps/Surveys	578	200
343010 Street Repair-From Tearing up the Street	255	1,175
343340 Grave Digging	400	200
344010 Animal Control	1,904	0
Group:	3,937	2,075
350000 Fines and Forfeitures		
351030 City Court Fines	14,063	15,000
Group:	14,063	15,000
360000 Miscellaneous Revenue		
362000 Other Miscellaneous Revenue	996	1,600
365010 Donations - Spike's Happy Trails Park	2,316	3,000
Group:	3,312	4,600

10/04/22
16:32:19

CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2022 - 2023
For Funds 1000 - 1000

Page: 2 of 2
Report ID: A110

1000 General Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
370000 Investment and Royalty Earnings		
371010 Investment Earnings	949	750
Group:	949	750
Fund:	214,121	212,679
Grand Total:	214,121	212,679

CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2022 - 2023

1000 General Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
410000 General Government									
410100 Council									
410100 Council		Budget: 8,631			5,633	3,311			8,944
		Actual:	7,055		5,342	1,712			
Subtotal:		Budget: 8,631			5,633	3,311			8,944
		Actual:	7,055		5,342	1,712			
410200 Mayor									
410200 Mayor		Budget: 12,519			10,450	2,416			12,866
		Actual:	12,048		10,361	1,686			
Subtotal:		Budget: 12,519			10,450	2,416			12,866
		Actual:	12,048		10,361	1,686			
410300									
410360 Court		Budget: 22,478			19,500	5,278			24,778
		Actual:	20,406		17,485	2,921			
Subtotal:		Budget: 22,478			19,500	5,278			24,778
		Actual:	20,406		17,485	2,921			
410500 Financial Services									
410500 Financial Services		Budget: 75,942			54,800	26,416			81,216
		Actual:	76,522		55,384	21,138			
410530 Audit		Budget: 10,000				12,200			12,200
		Actual:	9,790			9,790			
Subtotal:		Budget: 85,942			54,800	38,616			93,416
		Actual:	86,312		55,384	30,928			
410600 Election Expenses									
410600 Election Expenses		Budget: 2,000				2,000			2,000
		Actual:	1,501			1,501			
Subtotal:		Budget: 2,000				2,000			2,000
		Actual:	1,501			1,501			
411100 Attorney									
411100 Attorney		Budget: 36,000				50,450			50,450
		Actual:	43,067			43,067			
Subtotal:		Budget: 36,000				50,450			50,450
		Actual:	43,067			43,067			
411200 Facilities Administration									
411200 Facilities Administration		Budget: 70,848			400	108,782			109,182
		Actual:	40,178		205	26,372	13,600		
Subtotal:		Budget: 70,848			400	108,782			109,182
		Actual:	40,178		205	26,372	13,600		
411300 Central Communications									
411300 Central Communications		Budget: 6,000				6,500			6,500
		Actual:	6,406			6,406			
Subtotal:		Budget: 6,000				6,500			6,500
		Actual:	6,406			6,406			

CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2022 - 2023

1000 General Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
Group:		244,418			90,783	217,353			308,136
			216,973		88,779	114,593		13,600	
420000 Public Safety									
420100 Law Enforcement Services									
420100 Law Enforcement Services		5,844				1,617			1,617
			5,844			5,844			
Subtotal:		5,844				1,617			1,617
			5,844			5,844			
Group:		5,844				1,617			1,617
			5,844			5,844			
430000 Public Works									
430200 Road & Street Services									
430200 Road & Street Services		104,169			82,000	29,669			111,669
			76,867		58,619	18,247			
430232 DNRC - Urban Forestry		0							0
430263 Street Lighting		9,936				9,936			9,936
			5,899			5,899			
Subtotal:		114,105			82,000	39,605			121,605
			82,766		58,619	24,146			
430700 Propane									
430700 Propane		10,000				12,500			12,500
			9,044			9,044			
Subtotal:		10,000				12,500			12,500
			9,044			9,044			
430800 Garbage Services									
430800 Garbage Services		4,126				4,126			4,126
			3,791			3,791			
Subtotal:		4,126				4,126			4,126
			3,791			3,791			
431100 Weed Control									
431100 Weed Control		700				700			700
			473			473			
Subtotal:		700				700			700
			473			473			
Group:		128,931			82,000	56,931			138,931
			96,074		58,619	37,454			
440000 Public Health									
440600 Animal Control Services									
440600 Animal Control Services		36,750			16,600	11,450		15,000	43,050
			20,513		15,462	5,051			
Subtotal:		36,750			16,600	11,450		15,000	43,050
			20,513		15,462	5,051			
Group:		36,750			16,600	11,450		15,000	43,050
			20,513		15,462	5,051			

CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2022 - 2023

1000 General Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
460000 Culture and Recreation									
460400 Parks									
460400 Parks		80,500			42,500	18,000		5,000	65,500
			82,977		18,729	15,352		48,896	
460437 Forestry/Nursery Tree		0							0
460460 Historical Preservation		0							0
Subtotal:		80,500			42,500	18,000		5,000	65,500
			82,977		18,729	15,352		48,896	
Group:		80,500			42,500	18,000		5,000	65,500
			82,977		18,729	15,352		48,896	
510000 Miscellaneous									
510000 Miscellaneous									
510000 Miscellaneous		575				1,475			1,475
			936			936			
Subtotal:		575				1,475			1,475
			936			936			
510300 Expenditure Conversion Account									
510330 Premiums									
510330 Premiums		25,000							0
510333 Premiums-Group Insurance		43,800							0
510334 Premiums-Insurance		0				22,910			22,910
			23,209			23,209			
Subtotal:		68,800				22,910			22,910
			23,209			23,209			
Group:		69,375				24,385			24,385
			24,145			24,145			
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating									
521000 Interfund Operating		35,862				18,382			18,382
			71,329			71,329			
521001 Inter.Operat.Trans.Out2018-2		609							0
521002 Inter.Operat.Trans.Out2019-2		1,302							0
521003 Inter.Operat.Trans.Out2020-2		1,862							0
521007 Inter.Operat.Trans.Out2021-2		1,859							0
521008 Inter.Operat.Trans.Out2022-2		0				2,058			2,058
Subtotal:		41,494				20,440			20,440
			71,329			71,329			
Group:		41,494				20,440			20,440
			71,329			71,329			

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CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2022 - 2023

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1000 General Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
Fund:		Budget: 607,312			231,883	350,176		20,000	602,059
		Actual: 517,855			181,591	273,768		62,496	
Grand Total:		Budget: 607,312			231,883	350,176		20,000	602,059
		Actual: 517,855			181,591	273,768		62,496	

B. Special Revenue Funds

2000

Revenue by Source

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

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CITY OF WHITE SULPHUR SPRINGS
Summary of Appropriations by Fund and Object
For the Year: 2022 - 2023
For Funds 2000 - 2999

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Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Transfers	Total
2170 Airport Fund						3,387
2220 Library Fund Non-Voted						9,101
2222 Library Fund - Voted						7,840
2340 Volunteer Fire Department Fund			1,500	12,000		44,350
2342 Volunteer Fire Department-Relief Fund						12,540
2370 P.E.R.S Fund			22,000			22,000
2399 Impact Fees					22,000	22,000
2820 Gas Apportionment Tax Fund				40,000		168,500
2821 Gas Tax-Special Road Street Allocation						153,775
2940 CDBG Fund					7,500	40,000
2943 Capital Improvements Plan Document						37,500
2991 LG ARPA Distribution - "A"					236,000	236,000
Total:			23,500	52,000	265,500	756,993

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2022 - 2023
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2170 Airport Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 P & I on Delinquent Taxes	13	5
314140 Local Option Tax	355	275
Group:	368	280
Fund:	368	280

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2022 - 2023
For Funds 2000 - 2999

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2190 Liability & Comp Insurance Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 P & I on Delinquent Taxes	58	0
314140 Local Option Tax	355	0
Group:	413	0
Fund:	413	0

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2022 - 2023
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2220 Library Fund Non-Voted

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 P & I on Delinquent Taxes	38	30
314140 Local Option Tax	1,622	1,300
Group:	1,660	1,330
Fund:	1,660	1,330

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
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2222 Library Fund - Voted

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 P & I on Delinquent Taxes	43	20
Group:	43	20
Fund:	43	20

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
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2292 ARPA Allocation - from County's ARPA

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
331992 LG ARPA Distribution - "B"		130,278
Group:		130,278
Fund:		130,278

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

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 P & I on Delinquent Taxes	52	20
314140 Local Option Tax	1,324	1,000
Group:	1,376	1,020
330000 INTERGOVERNMENTAL REVENUES		
335230 State Entitlement	8,512	5,087
Group:	8,512	5,087
360000 Miscellaneous Revenue		
365020 Bair Grant	9,000	10,000
Group:	9,000	10,000
Fund:	18,888	16,107

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
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2342 Volunteer Fire Department-Relief Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 P & I on Delinquent Taxes	68	30
Group:	68	30
Fund:	68	30

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

Account	Previous Year Actual	Final Budget

310000 TAXES		
312000 P & I on Delinquent Taxes	60	35
314140 Local Option Tax	355	250
Group:	415	285
330000 INTERGOVERNMENTAL REVENUES		
335230 State Entitlement	7,457	5,334
Group:	7,457	5,334
Fund:	7,872	5,619

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
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2371 Group Insurance Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 P & I on Delinquent Taxes	44	0
314140 Local Option Tax	4,294	0
Group:	4,338	0
Fund:	4,338	0

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
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2399 Impact Fees

Account	Previous Year Actual	Final Budget
-----	-----	-----
340000 Charges for Services		
341070 Planning Fees - Maps/Surveys		58,300
	Group:	58,300
	Fund:	58,300

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
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2820 Gas Apportionment Tax Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
335040 Gas Tax Apportionment	32,045	32,758
Group:	32,045	32,758
370000 Investment and Royalty Earnings		
371010 Investment Earnings	756	50
Group:	756	50
Fund:	32,801	32,808

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
For the Year: 2022 - 2023
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2821 Gas Tax-Special Road Street Allocation (HB473)

Account	Previous Year Actual	Final Budget

330000 INTERGOVERNMENTAL REVENUES		
335041 Gas Tax -Special Road/Street Allocation		41,164
Group:		41,164
380000 Other Financing Sources		
383000 Interfund Operating Transfer	5,632	0
383001 Interfund Operating Transfer - Matching Funds		609
383002 Interfund Operating Transfer - Matching Funds		1,302
383003 Interfund Operating Transfer - Matching Funds		1,862
383004 Interfund Operating Transfer - Matching Funds		1,859
383005 Interfund Operating Transfer - Matching Funds		2,058
Group:	5,632	7,690
Fund:	5,632	48,854

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
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For Funds 2000 - 2999

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2940 CDBG Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
370000 Investment and Royalty Earnings		
373010 Interest on Rehabilitation (CDBG)	89	30
Group:	89	30
380000 Other Financing Sources		
383000 Interfund Operating Transfer		30,000
Group:		30,000
Fund:	89	30,030

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
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2943 Capital Improvements Plan Document

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
331012 CDBG - Grant		30,000
Group:		30,000
380000 Other Financing Sources		
383000 Interfund Operating Transfer		7,500
Group:		7,500
Fund:		37,500

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CITY OF WHITE SULPHUR SPRINGS
Fund Summary of Revenues by Source
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2992 LG ARPA Distribution - "B"

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
331991 LG ARPA Distribution		133,287
Group:		133,287
Fund:		133,287
Grand Total:	72,172	494,443

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CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
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2170 Airport Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
430000 Public Works									
430300 Airport Maintenance									
430300 Airport Maintenance		Budget: _____	2,269	_____			3,387		3,387
		Actual: _____		2,269			2,269		
Subtotal:		Budget: _____	2,269	_____			3,387		3,387
		Actual: _____		2,269			2,269		
Group:		Budget: _____	2,269	_____			3,387		3,387
		Actual: _____		2,269			2,269		
Fund:		Budget: _____	2,269	_____			3,387		3,387
		Actual: _____		2,269			2,269		

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CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
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2220 Library Fund Non-Voted

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
460000 Culture and Recreation									
460100 Library									
460100 Library		Budget: 9,101					9,101		9,101
		Actual:	6,808				6,808		
Subtotal:		Budget: 9,101					9,101		9,101
		Actual:	6,808				6,808		
Group:		Budget: 9,101					9,101		9,101
		Actual:	6,808				6,808		
Fund:		Budget: 9,101					9,101		9,101
		Actual:	6,808				6,808		

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CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
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2222 Library Fund - Voted

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
460000 Culture and Recreation									
460100 Library									
460100 Library		Budget: 7,565					7,840		7,840
		Actual:	7,565				7,564		
Subtotal:		Budget: 7,565					7,840		7,840
		Actual:	7,565				7,564		
Group:		Budget: 7,565					7,840		7,840
		Actual:	7,565				7,564		
Fund:		Budget: 7,565					7,840		7,840
		Actual:	7,565				7,564		

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CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2022 - 2023

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2340 Volunteer Fire Department Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
420000 Public Safety									
420400 Volunteer Fire Dept									
420400 Volunteer Fire Dept		Budget: 44,350			1,500	30,850		12,000	44,350
		Actual:	23,143		441	22,701			
Subtotal:		Budget: 44,350			1,500	30,850		12,000	44,350
		Actual:	23,143		441	22,701			
Group:		Budget: 44,350			1,500	30,850		12,000	44,350
		Actual:	23,143		441	22,701			
Fund:		Budget: 44,350			1,500	30,850		12,000	44,350
		Actual:	23,143		441	22,701			

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CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2022 - 2023

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2342 Volunteer Fire Department-Relief Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
420000 Public Safety									
420400 Volunteer Fire Dept									
420400 Volunteer Fire Dept		Budget: 15,000					12,540		12,540
		Actual:	13,573				13,572		
Subtotal:		Budget: 15,000					12,540		12,540
		Actual:	13,573				13,572		
Group:		Budget: 15,000					12,540		12,540
		Actual:	13,573				13,572		
Fund:		Budget: 15,000					12,540		12,540
		Actual:	13,573				13,572		

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CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
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2370 P.E.R.S Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
410000 General Government									
410800 City Share Retirement									
410800 City Share Retirement		Budget: 20,000			22,000				22,000
		Actual:	17,810		17,810				
Subtotal:		Budget: 20,000			22,000				22,000
		Actual:	17,810		17,810				
Group:		Budget: 20,000			22,000				22,000
		Actual:	17,810		17,810				
Fund:		Budget: 20,000			22,000				22,000
		Actual:	17,810		17,810				

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CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2022 - 2023

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2399 Impact Fees

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: _____	0	_____			22,000		22,000
		Actual:							
Subtotal:		Budget: _____	0	_____			22,000		22,000
		Actual:							
Group:		Budget: _____	0	_____			22,000		22,000
		Actual:							
Fund:		Budget: _____	0	_____			22,000		22,000
		Actual:							

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CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
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2820 Gas Apportionment Tax Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
430000 Public Works									
430200 Road & Street Services									
430200 Road & Street Services		Budget: 168,500				128,500		40,000	168,500
		Actual:	19,118			1,117		18,000	
Subtotal:		Budget: 168,500				128,500		40,000	168,500
		Actual:	19,118			1,117		18,000	
Group:		Budget: 168,500				128,500		40,000	168,500
		Actual:	19,118			1,117		18,000	
Fund:		Budget: 168,500				128,500		40,000	168,500
		Actual:	19,118			1,117		18,000	

CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2022 - 2023

2821 Gas Tax-Special Road Street Allocation (HB473)

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
430000 Public Works									
430200 Road & Street Services									
430200 Road & Street Services		Budget:_____	12,793	_____			5,065		5,065
		Actual:_____		641			641		
430202 Road & Street Services II		Budget:_____	27,344	_____			27,344		27,344
		Actual:_____							
430203 Road & Street Services III		Budget:_____	39,112	_____			39,112		39,112
		Actual:_____							
430204 Road & Street Services IIII		Budget:_____	39,032	_____			39,032		39,032
		Actual:_____							
430205 Road & Street Services IIIII		Budget:_____	0	_____			43,222		43,222
		Actual:_____							
Subtotal:		Budget:_____	118,281	_____			153,775		153,775
		Actual:_____		641			641		
Group:		Budget:_____	118,281	_____			153,775		153,775
		Actual:_____		641			641		
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:_____	118,281	_____			153,775		153,775
		Actual:_____		641			641		

CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2022 - 2023

2940 CDBG Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
470000 Housing and Community Development									
470200									
470261 Housing Study/Planning -		Budget: 23,000							0
		Actual:	7,500			7,500			
470262 Capital Improvement Project		Budget: 0				7,500			7,500
		Actual:	3,000			3,000			
470263 Land Use Planning and		Budget: 27,000				10,000			10,000
		Actual:	1,224			1,223			
470264 City/County Planner-Growth		Budget: 0				15,000			15,000
		Actual:							
Subtotal:		Budget: 50,000				32,500			32,500
		Actual:	11,724			11,723			
Group:		Budget: 50,000				32,500			32,500
		Actual:	11,724			11,723			
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: 0				7,500			7,500
		Actual:							
Subtotal:		Budget: 0				7,500			7,500
		Actual:							
Group:		Budget: 0				7,500			7,500
		Actual:							
Fund:		Budget: 50,000				40,000			40,000
		Actual:	11,724			11,723			

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CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2022 - 2023

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2943 Capital Improvements Plan Document

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	

470000 Housing and Community Development									
470200									
470263 Land Use Planning and		Budget: _____	0	_____			37,500		37,500
		Actual:							
Subtotal:		Budget: _____	0	_____			37,500		37,500
		Actual:							
Group:		Budget: _____	0	_____			37,500		37,500
		Actual:							
Fund:		Budget: _____	0	_____			37,500		37,500
		Actual:							

CITY OF WHITE SULPHUR SPRINGS
Expenditure by Activity and Object
For the Year: 2022 - 2023

2991 LG ARPA Distribution - "A"

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: _____	0	_____		236,000			236,000
		Actual:							
Subtotal:		Budget: _____	0	_____		236,000			236,000
		Actual:							
Group:		Budget: _____	0	_____		236,000			236,000
		Actual:							
Fund:		Budget: _____	0	_____		236,000			236,000
		Actual:							
Grand Total:		Budget: _____	435,066	_____	23,500	681,493		52,000	756,993
		Actual:		102,651	18,251	66,399		18,000	

C. Debt Service Funds

3000

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CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2022 - 2023

3094 Bond Series Fund

Account	Previous Year Actual	Final Budget

Revenues		
310000 TAXES		
314140 Local Option Tax	1,774	0
	Group:	0
	1,774	0
Total Revenues	1,774	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: 2022 - 2023

4005 Capital Projects Fund

Account	Previous Year Actual	Final Budget
Revenues		
380000 Other Financing Sources		
383000 Interfund Operating Transfer	65,697	18,382
Group:	65,697	18,382
Total Revenues	65,697	18,382
Expenditures		
410000 General Government		
411200 Facilities Administration		
230 Repair & Maintenance		96,639
360 Repair & Maintenance		30,285
Account:		126,924
Group:		126,924
430000 Public Works		
430200 Road & Street Services		
360 Repair & Maintenance		33,497
940 Machinery & Equipment	40,935	31,004
Account:	40,935	64,501
Group:	40,935	64,501
460000 Culture and Recreation		
460400 Parks		
360 Repair & Maintenance		41,439
950 Construction	3,185	
Account:	3,185	41,439
Group:	3,185	41,439
Total Expenditures	44,120	232,864

E. Enterprise Funds

5000

5210 Water Fund

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
336020 On-behalf state revenue	2,630	
	Group:	2,630
340000 Charges for Services		
343021 Metered Water Sales	208,565	195,000
343022 Unmetered Water Sales - Water Line	281	175
343025 Water Permits		60
343026 Water Installation Charges	3,581	5,000
343027 Miscellaneous (meter, or turn on/off)	9,342	12,000
	Group:	221,769
370000 Investment and Royalty Earnings		
371010 Investment Earnings	1,391	1,150
	Group:	1,391
 Total Revenues	 225,790	 213,385

Expenses

430500 Water Utilities		
100 Personal Services	-6,721	
110 Salaries-Clerk-Treasurer	8,557	10,500
111 Salaries-Public Works	10,760	13,000
112 Salaries-Extra Help	33,328	35,000
140 Employer Contributions	7,284	11,000
210 Office Supplies & Materials	5,721	6,500
230 Repair & Maintenance	17,950	25,000
231 Gas, diesel, oil, tires	605	5,000
238 Repair Parts for Water or	26,576	28,000
310 Communication &	3,376	5,000
330 Publicity, Subscriptions &	197	1,000
335 Memberships and Registration	665	2,000
341 Power	44,614	48,000
351 Consumer Fee	1,200	1,200
352 Easement and Decreed Water	245	500
354 Engineering	6,182	20,000
356 Water Testing	1,126	3,000
360 Repair & Maintenance	28,210	53,000
370 Travel	1,664	3,000
380 Training Services	60	1,000
390 Other Purchased Services	99	200

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CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2022 - 2023

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5210 Water Fund

Account	Previous Year Actual	Final Budget
450 Sand - Gravel		5,000
940 Machinery & Equipment		40,000
Account:	191,698	316,900
430510 Employee Benefits		
100 Personal Services	-7,063	
Account:	-7,063	
430526 Water System PER Update		
354 Engineering	6,093	
Account:	6,093	
Group:	190,728	316,900
521009 Inter.Operat.Trans.Out2022-2023MatchingFundsG		
820 Transfers to Other Funds		1,000
Account:		1,000
Group:		1,000
Total Expenses	190,728	317,900
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
Other Cash Uses		
211000 Due to Other Funds	_____	_____
Additions to Restricted Accounts		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	_____	_____
102230 Surplus	_____	_____
102220 Reserve	_____	_____
Total Other Cash Uses	_____	_____
Total Expenses and Other Cash Uses	_____	_____

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CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2022 - 2023

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5220 Water Line Replacement

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
343022 Unmetered Water Sales - Water Line	35,883	34,000
Group:	35,883	34,000
370000 Investment and Royalty Earnings		
371010 Investment Earnings	266	50
Group:	266	50
380000 Other Financing Sources		
381000 Proceeds of General Long-Term Debt		100,000
Group:		100,000
Total Revenues	36,149	134,050
Expenses		
521000 Interfund Operating Transfers Out		
390 Other Purchased Services		100,000
Account:		100,000
Group:		100,000
Total Expenses		100,000

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CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2022 - 2023

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5220 Water Line Replacement

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

5221 Water Trans. Main

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
331031 SRF Loan "B" - Water Line Main Transmission -		254,000
331032 SRF Loan "A" Forgiveness-Water Main Line		254,000
334120 TSEP	23,837	200,000
	Group:	23,837
380000 Other Financing Sources		
383000 Interfund Operating Transfer		100,000
	Group:	100,000
Total Revenues	23,837	808,000
Expenses		
430551 Water Transmission Main Project 19-10		
354 Engineering	20,330	708,000
360 Repair & Maintenance	120	
	Account:	20,450
	Group:	20,450
490000 Debt Service		
620 Interest	228	
630 Paying Agent Fees (Bank	57	
	Account:	285
	Group:	285
Total Expenses	20,735	708,000

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CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2022 - 2023

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5221 Water Trans. Main

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		
360000 Miscellaneous Revenue		
363021 Bond Principal Assessments	171,822	168,000
Group:	171,822	168,000
Total Revenues	171,822	168,000
Expenses		
490000 Debt Service		
610 Principal		77,000
620 Interest	19,360	17,850
630 Paying Agent Fees (Bank	8,978	8,273
Account:	28,338	103,123
Group:	28,338	103,123
Total Expenses	28,338	103,123
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
Other Cash Uses		
211000 Due to Other Funds	_____	_____
Additions to Restricted Accounts		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	_____	_____
102230 Surplus	_____	_____
102220 Reserve	_____	_____
Total Other Cash Uses	_____	_____
Total Expenses and Other Cash Uses	_____	_____

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CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2022 - 2023

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5226 Water System PER Update

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
331072 Rural Communities Facilities Grant		30,000
334121 DNRC Grants		8,000
Group:		38,000
380000 Other Financing Sources		
383000 Interfund Operating Transfer		22,000
Group:		22,000
Total Revenues		60,000
Expenses		
430526 Water System PER Update		
354 Engineering		60,000
Account:		60,000
Group:		60,000
Total Expenses		60,000

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CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2022 - 2023

5226 Water System PER Update

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	_____	_____

CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2022 - 2023

5227 Water System - Generator Project

Account	Previous Year Actual	Final Budget
Revenues		
380000 Other Financing Sources		
383000 Interfund Operating Transfer		237,000
Group:		237,000
Total Revenues		237,000
Expenses		
430527 Generator Water System Project		
354 Engineering		237,000
Account:		237,000
Group:		237,000
Total Expenses		237,000
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
Other Cash Uses		
211000 Due to Other Funds	_____	_____
Additions to Restricted Accounts		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	_____	_____
102230 Surplus	_____	_____
102220 Reserve	_____	_____
Total Other Cash Uses	_____	_____
Total Expenses and Other Cash Uses	_____	_____

5310 Sewer Fund

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
336020 On-behalf state revenue	853	
	Group:	853
340000 Charges for Services		
343030 Sewer Revenues	115,285	105,000
343032 Sewer Installation Charges	2,081	4,500
343037 Sewer Reserve Fund	27,685	25,500
	Group:	145,051
370000 Investment and Royalty Earnings		
371010 Investment Earnings	2,646	2,200
	Group:	2,646
 Total Revenues	 148,550	 137,200
Expenses		
430600 Sewer Utilities		
100 Personal Services	4,158	
110 Salaries-Clerk~Treasurer	9,024	11,000
111 Salaries-Public Works	4,885	12,000
112 Salaries-Extra Help	22,326	22,000
140 Employer Contributions	2,143	7,000
200 Supplies	97	
210 Office Supplies & Materials	3,583	2,500
222 Safety Equipment		1,000
230 Repair & Maintenance	5,900	38,500
238 Repair Parts for Water or		60,000
310 Communication &	1,990	2,000
330 Publicity, Subscriptions &	1,540	2,500
335 Memberships and Registration	550	1,500
345 Telephone	1,141	750
354 Engineering		60,000
355 Sewage Testing	5,552	15,000
360 Repair & Maintenance	21,853	78,000
370 Travel	932	3,500
380 Training Services	60	
940 Machinery & Equipment		35,000
	Account:	85,734
430610 Employee Benefits		352,250
100 Personal Services	-2,681	
	Account:	-2,681

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CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2022 - 2023

5310 Sewer Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Group:	83,053	352,250
Total Expenses	83,053	352,250
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
Other Cash Uses		
211000 Due to Other Funds	_____	_____
Additions to Restricted Accounts		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	_____	_____
102230 Surplus	_____	_____
102220 Reserve	_____	_____
Total Other Cash Uses	_____	_____
Total Expenses and Other Cash Uses	_____	_____

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CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2022 - 2023

5326 Sewer Project - Phase #1

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
343038 Sewer Bond Revenue	3,210	2,800
	Group:	3,210
360000 Miscellaneous Revenue		
363021 Bond Principal Assessments	33,370	28,000
	Group:	33,370
Total Revenues	36,580	30,800
Expenses		
490000 Debt Service		
610 Principal		18,000
620 Interest	5,570	5,210
630 Paying Agent Fees (Bank	2,785	2,605
	Account:	8,355
	Group:	8,355
Total Expenses	8,355	25,815

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CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2022 - 2023

5326 Sewer Project - Phase #1

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

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CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2022 - 2023

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5328 Sewer Project Phase #2

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
343038 Sewer Bond Revenue	15,648	13,000
	Group: 15,648	13,000
360000 Miscellaneous Revenue		
363021 Bond Principal Assessments	156,474	136,500
	Group: 156,474	136,500
Total Revenues	172,122	149,500
Expenses		
490000 Debt Service		
610 Principal		51,000
620 Interest	17,970	16,970
630 Paying Agent Fees (Bank	4,493	4,243
	Account: 22,463	72,213
	Group: 22,463	72,213
Total Expenses	22,463	72,213

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CITY OF WHITE SULPHUR SPRINGS
Fund Budget Summary
For the Year: 2022 - 2023

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5328 Sewer Project Phase #2

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

CITY OF WHITE SULPHUR SPRINGS
Tax Levy Requirements Schedule Non-Voted
For the Year: 2022 - 2023

1 Mill Yield: (10) 1565.66
Road 1 Mill Yield: (10) 0.00

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(11)
Fund	Budget	(8)-(1) Reserve	(1) + (2) Total Required	Cash Available	Non-Tax Revenues	Property Tax Revenues	Total Revenues	Total Resources	Mill Levy	Est. Ending Cash Bal.
1000	602,059	96,353	698,412	292,030	212,679	193,703	406,382	698,412	123.7200	96,353
General Fund										
2170	3,387	359	3,746	1,118	280	2,348	2,628	3,746	1.5000	359
Airport Fund										
2220	9,101	3,296	12,397	4,022	1,330	7,045	8,375	12,397	4.5000	3,296
Library Fund Non-Voted										
2340	44,350	1,212	45,562	23,192	16,107	6,263	22,370	45,562	4.0000	1,212
Volunteer Fire Departm										
2342	12,540	1,860	14,400	1,845	30	12,525	12,555	14,400	8.0000	1,860
Volunteer Fire Departm										
2370	22,000	1,798	23,798	8,785	5,619	9,394	15,013	23,798	6.0000	1,798
P.E.R.S Fund										
Totals	693,437	104,878	798,315	330,992	236,045	231,278	467,323	798,315	147.7200	104,878

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CITY OF WHITE SULPHUR SPRINGS
Tax Levy Requirements Schedule Voted
For the Year: 2022 - 2023

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1 Mill Yield: (10) 1565.66
Road 1 Mill Yield: (10) 0.00

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(11)
Fund	Budget	Reserve	Total Required	Cash Available	Non-Tax Revenues	Property Tax Revenues	Total Revenues	Total Resources	Mill Levy	Est. Ending Cash Bal.
2222	7,840	2,064	9,904	2,056	20	7,828	7,848	9,904	5.0000	2,064
Library Fund - Voted										
Totals	7,840	2,064	9,904	2,056	20	7,828	7,848	9,904	5.0000	2,064

CITY OF WHITE SULPHUR SPRINGS
Non-Levied Funds - Summary Schedule
For the Year: 2022 - 2023

Fund	(1)	(2)	(3)	(4)	(5)	(6)
	Budget	Reserve	(1) + (2) Total Required	Cash Available	Non-Tax Revenues	(4) + (5) Total Resources
2399 Impact Fees	22,000	76,300	98,300	40,000	58,300	98,300
2820 Gas Apportionment Tax Fund	168,500	77,316	245,816	213,008	32,808	245,816
2821 Gas Tax-Special Road Street Allocation (HB473)	153,775	5,632	159,407	110,553	48,854	159,407
2940 CDBG Fund	40,000	49,588	89,588	59,558	30,030	89,588
2943 Capital Improvements Plan Document	37,500	0	37,500	0	37,500	37,500
2991 LG ARPA Distribution - "A"	236,000	2,529	238,529	238,529	0	238,529
4005 Capital Projects Fund	232,864	3,065	235,929	217,547	18,382	235,929
5210 Water Fund	413,450	33,923	447,373	233,988	213,385	447,373
5220 Water Line Replacement	100,000	422,641	522,641	388,591	134,050	522,641
5221 Water Trans. Main	708,000	105,051	813,051	5,051	808,000	813,051
5223 Water Tank Project	103,123	981,540	1,084,663	916,663	168,000	1,084,663
5226 Water System PER Update	60,000	0	60,000	0	60,000	60,000
5227 Water System - Generator Project	237,000	0	237,000	0	237,000	237,000
5310 Sewer Fund	481,770	305,300	787,070	649,870	137,200	787,070
5326 Sewer Project - Phase #1	25,815	86,329	112,144	81,344	30,800	112,144
5328 Sewer Project Phase #2	72,213	591,861	664,074	514,574	149,500	664,074
Totals	3,092,010	2,741,075	5,833,085	3,669,276	2,163,809	5,833,085