

City of New Haven Fiscal Year 2024-25 Budget



**Adopted by the Board of Aldermen
June 10, 2024**



Elected Officials

Jason Addison – Mayor
Brenda Menke – Ward 1
Gary Rustige – Ward 1
Jackie Brown – Ward 2
Brad Zobrist – Ward 2



BUDGET FY 2024-25

Table of Contents

Budget Message	pages 1-2
Adopting Ordinance	pages 3-5
Budget Summary FY 2023-24.....	pages 6-9
Summary of Individual funds FY 2023-24	pages 10-21
Property Taxes	page 22, 25, 26
Sales Taxes and License Taxes	page 23
User Charges	page 24
Assessed Valuation	page 27
Schedule of Employee pay and benefits.....	pages 28-32
Statement of Outstanding Debt	pages 33-40
Street Maintenance and Improvement Plan FY 2024-25	pages 41-44
Capital Expenditures.....	page 45-46
Fund Transfers.....	pages 47-49
Budget Summary highlights for each fund.....	pages 50-62
Budget FY 2024-25	pages 63-75
Glossary of Budget Terms.....	pages 87-94



City of New Haven

101 Front Street
PO Box 236
New Haven, MO 63068



June 3, 2024

To the Honorable Mayor Jason Addison and Members of the Board of Aldermen

Pursuant to the provision of Section 67.010 of the Revised Statutes of Missouri, the Fiscal Year 2025 budget for the City of New Haven is hereby submitted. The annual budget for fiscal year 2024-2025 as proposed represents a policy document, operations guide, a communication guide, and financial plan of the City of New Haven.

The adoption of the budget is the single most important function of a City's Governing Body and Administration. The budget is the principal policy management tool for the Governing Body, an operations plan for Administration, a communication guide, and financial plan of the City of New Haven. The annual budget process includes key discussions between elected officials and staff regarding the levels of service to be provided and desired projects with available revenues and reserves.

This financial plan was developed over several months with input from department heads, staff, finance committee, Mayor, and Aldermen. The Draft budget was discussed in workshops with the Finance Committee on April 24 and the Board on May 28. Many of the key variances and initiatives were discussed in detail throughout each workshop.

A public hearing on the proposed budget will be held on June 10, 2024, prior to Board of Aldermen adoption. The final adoption of the annual budget is to take place at the June 10, 2024, Board of Aldermen meeting.

The annual operating budget is a dynamic fiscal planning tool. It is important to recognize that changing conditions and revised priorities may result in amendments to department or fund budgets throughout the year.

The proposed citywide budget for operations and capital outlay totals \$5,971,678. This budget is funded with estimated revenues of \$4,890,932 and the ending fund balance June 30, 2024, is anticipated to be \$6,025,033.

The budget document includes an overview showing the revenues and expenditures summaries for all funds in the FY '25 proposed budget. Proposed revenues and expenditures for the 2024-25 budget year are shown in line-item detail. Each budget detail includes five columns: the proposed 2024-25 adopted budget; actual to date for year 2023-24 prior year 2023-24 adopted / amended budget; and actual for year 2022-23 and 2021-22. Showing multiple years of planned and actual resources and expenditures allows for a multi-year comparative analysis of the financial condition of the City.

The budget in total represents the City's best effort to provide the highest level of service to the citizens of New Haven at the lowest possible cost. The City of New Haven provides the following government programs and services: General Administrative services, Police and Public Safety, Emergency Management, Water, Sewer and Natural Gas service, Street Maintenance and Improvement, Planning and Zoning, Building Inspection and Code Enforcement, Trash Pick-up, Recycling and Compost, and Parks and Recreation.

The city has approximately \$3.6 million in debt obligations, with total debt services budgeted at \$425,026 in FY 2024-25. A summary of outstanding debt obligations is included in the budget documents.

Capital Projects expenditures are proposed at \$1,312,891 for various equipment and vehicles, street improvements, water and sewer projects as detailed in the summary of Capital Expenditures.

We would like to thank the Mayor, Board of Aldermen, Department Heads, staff and all those who have helped in preparing the budget document and the supporting materials. The Department Heads and staff also strive to fulfill their roles as public servants and to provide the level of services the citizens of New Haven have come to expect. This budget document reflects the commitment and excellent teamwork of City employees and leaders.

Respectfully submitted,



Kathleen A. Trentmann
City Administrator

BILL NO. _____

ORDINANCE NO. _____

INTRODUCED BY ALDERMAN _____

AN ORDINANCE APPROVING AND ADOPTING THE 2024-2025 FINANCIAL BUDGET FOR THE CITY OF NEW HAVEN, FRANKLIN COUNTY, MISSOURI, FOR THE FISCAL YEAR COMMENCING JULY 1, 2024, AND ENDING JUNE 30, 2025

WHEREAS, Section 67.010 of the Revised Statutes of Missouri, provides that each political subdivision of the state adopt an annual budget; and

WHEREAS, the Board of Aldermen of the City of New Haven, Missouri has reviewed the proposed FY 2024-25 budget at a special meeting held May 28, 2024 and has made certain recommendations pertaining to revenues and expenditures contained within said budget; and

WHEREAS, the final proposed budget meets the requirements of Section 67.010 of the Revised Statutes of Missouri and further has been submitted to the Board of Aldermen for a public hearing; and

WHEREAS, a Public Hearing was held on June 10, 2024 by the Board of Aldermen on the final proposed budget and, following the public hearing, has recommended a final budget be presented for adoption by a vote of the Board;

NOW, THEREFORE, BE IT ORDAINED BY BOARD OF ALDERMEN OF THE CITY OF NEW HAVEN, MISSOURI, AS FOLLOWS:

SECTION ONE.

The budget of anticipated cash revenue and cash disbursements, as submitted by the City Administrator of the City of New Haven, Missouri for the fiscal year commencing July 1, 2024 and ending June 30, 2025, which operating and capital budget is attached hereto and made part hereof, is hereby approved and adopted as the Operating and Capital Budget of the City of New Haven and shall not be modified or amended without official action of the Board of Aldermen.

SECTION TWO.

The schedule of employee salaries and wages, fringe benefits and other personnel costs as set out in the adopted Budget herein is hereby approved and shall not be modified or amended without official action of the Board of Aldermen.

SECTION THREE.

The City Administrator is hereby authorized and directed to take the necessary actions to implement the intent of this Budget, including the expenditure of funds for wages, salaries, fringe benefits, and other personnel costs, contracted services, general operating

expenses, fund transfers, debt service and capital outlay, except those expenditures as provided by law or ordinance which require prior approval by the Board of Aldermen.

SECTION FOUR.

The City Clerk is hereby authorized and directed to pay certain recurring obligations of the City as authorized in the adopted Budget, and which shall come due from time to time, including the following:

- a. Employee salaries, wages and other personnel costs
- b. Invoices / bills from any utility provider or contracted solid waste collection service provider
- c. Invoices / bills from any health or medical insurance provider
- d. Invoices / bills for debt service payments
- e. Payments of obligations required by Missouri law, including but not limited to payments of sales taxes, and water and wastewater fees
- f. Fund transfers as set out in the Operating and Capital Budget
- g. Professional development
- h. Municipal Gas Commission of East Central Missouri, natural gas delivery
- i. City of Hermann, transportation of natural gas
- j. Refunds of utility deposits

All payments made pursuant to this authorization shall be presented to the Board of Aldermen on a regular monthly basis with all other invoices, bills and other obligations of the City, and may be subject to further official Board action.

SECTION FIVE.

This Ordinance shall take effect and be in full force from and after its passage and approval.

Read two times and passed by the Board of Aldermen this _____ day of June 2024.

Approved by the Mayor on this _____ day of June 2024.

Jason Addison
Mayor

ATTEST:

Melissa K. Bergner
City Clerk



City of New Haven

**101 Front Street
PO Box 236
New Haven, MO 63068**



Notice of Public Hearing City of New Haven

The Board of Aldermen of the City of New Haven will conduct a Public Hearing on **Monday, June 10, 2024**, at 7 p.m. at Public Works Facility, 205 Industrial Drive, New Haven, Missouri to hear comments on the proposed City of New Haven Fiscal Year 2024-25 Budget. Interested parties may comment during the Public Hearing at the specified date and time.

Copies of the FY 2024-25 budget are available for review at New Haven City Hall, 101 Front Street during regular business hours (8:00 a.m. to 5 p.m.). If you need additional information please contact Kathleen Trentmann, City Administrator, by telephone at 573-237-2349 or by email at kathy.trentmann@newhavenmo.org

The City of New Haven is working to comply with the American with Disabilities Act mandates. Individuals who require accommodation to attend a meeting should contact City Hall (573-237-2349) at least twenty-four hours in advance.

Published by the order of the
Board of Aldermen,
Melissa K. Bergner
City Clerk
Publish in the New Haven Independent News June 5, 2024

**Final FY 2024-25
Budget Summary**

Budget Summary FY 2024-25

Revenues (budget worksheet, 6-5-24)

			<u>Budget</u>		
	<u>Actual FY 21-22</u>	<u>Actual FY 22-23</u>	<u>adopted/amen</u>	<u>FY 23-24</u>	<u>Proposed FY 24-</u>
			<u>ded FY 23-24</u>	<u>YTD, 6-5-24</u>	<u>25</u>
General Revenue	\$1,719,803	\$1,750,803	\$1,414,248	\$1,331,072	\$1,422,513
Park Maintenance and Improvement	\$86,165	\$86,718	\$90,430	\$91,014	\$92,430
Park Board	\$390,000	\$377,240	\$391,070	\$357,976	\$361,220
Natural Gas	\$1,486,382	\$1,524,561	\$1,597,274	\$1,441,444	\$1,133,975
Transportation Tax	\$146,967	\$156,843	\$158,060	\$127,068	\$145,065
Motor Fuel	\$63,582	\$80,322	\$71,040	\$84,077	\$83,050
Capital Improvements Sales Tax	\$561,886	\$1,502,240	\$642,700	\$458,628	\$315,000
Water	\$482,077	\$378,562	\$452,075	\$365,052	\$452,225
Sewer	\$593,403	\$573,390	\$717,375	\$560,653	\$880,454
Capital Improvements Project Reserve	\$1,848	\$10,524	\$5,000	\$407	\$5,000
Total Revenues	\$5,532,113	\$6,441,203	\$5,539,272	\$4,817,391	\$4,890,932

Reserves and Balances, (bank cash report)

<u>Fund (includes restricted accts)</u>	<u>Actual FY 21-22</u>	<u>Actual FY 22-23</u>	<u>Budget FY 23-</u>	<u>FY 23-24</u>	<u>Proposed FY 24-</u>
			<u>24</u>	<u>YTD, 6-5-24</u>	<u>25</u>
General Fund	\$853,707	\$964,965	\$800,000	\$784,713	\$875,000
Riverfront Site Restricted	\$30,256	\$30,286	\$30,300	\$30,312	\$30,312
Prop P Restrict	\$8,254	\$43,824	\$15,000	\$90,867	\$70,000
Restrict Police Donation	\$36,102	\$36,138	\$30,000	\$33,319	\$33,350
Prop P Reserve	\$16,894	\$18,570	\$20,000	\$21,819	\$20,000
ARPA	\$3,119	\$214,372	\$214,372	\$214,569	\$214,575
Park Maintenance and Improvement	\$48,682	\$50,379	\$30,000	\$55,612	\$35,000
Park Board	\$139,376	\$159,241	\$125,000	\$244,130	\$155,000
Park Board Dedicated Property tax	\$87,719	\$94,183	\$150,000	\$105,871	\$130,000
Natural Gas	\$747,807	\$757,632	\$850,000	\$1,242,129	\$700,000
Transportation Tax	\$50,829	\$131,181	\$125,000	\$121,675	\$50,000
Motor Fuel	\$36,927	\$774,674	\$30,000	\$111,391	\$35,000
Capital Improvements Sales Tax	\$374,220	\$62,487	\$150,000	\$180,653	\$95,000
Water	\$49,789	\$153,764	\$120,000	\$254,100	\$195,000
Sewer	\$384,319	\$483,792	\$125,000	\$482,034	\$275,000
Capital Improvements Project Reserve	\$522,065	\$443,460	\$440,000	\$482,034	\$450,000
NH Pool Restricted	\$0	\$0	\$0	\$0	\$0
COP 2019-LS No. 4	\$206,683	\$207,097	\$100,000	\$198,717	\$198,684
Total Reserves and Balances	\$3,596,748	\$4,626,045	\$3,254,672	\$4,653,945	\$3,363,237

**Final FY 2024-25
Budget Summary**

Operating Expenditures, (budget worksheet)

<u>Fund</u>	<u>Actual FY 21-22</u>	<u>Actual FY 22-23</u>	<u>Budget FY 23-24</u>	<u>FY 2023-24 YTD, 6-5-24</u>	<u>Proposed FY 24-25</u>
General Fund					
General Administration	\$714,945	\$551,491	\$664,014	\$502,313	\$859,443
Street Department (Public Works)	\$316,139	\$210,566	\$353,422	\$277,203	\$251,872
Police Department	\$564,996	\$512,506	\$637,080	\$628,795	\$700,750
Emergency Management	\$232	\$243	\$14,725	\$8,999	\$15,175
Municipal Court	\$61,760	\$47,995	\$59,767	\$32,131	\$42,350
Commercial building	\$39	\$0	\$0	\$0	\$0
Total General Fund operating expenditures	\$1,658,111	\$1,322,801	\$1,729,008	\$1,449,441	\$1,869,590
Park Maintenance and Improvement	\$85,000	\$85,000	\$85,000	\$85,000	\$90,000
Park Board	\$242,850	\$332,355	\$378,831	\$260,547	\$360,821
Natural Gas	\$1,726,087	\$1,518,459	\$1,020,522	\$902,844	\$1,107,272
Transportation Tax	\$184,155	\$76,804	\$172,800	\$141,460	\$143,900
Motor Fuel	\$69,640	\$41,692	\$64,000	\$47,293	\$64,000
Capital Improvements Sales Tax	\$26,031	\$4,236	\$8,500	\$270	\$8,250
Water	\$532,543	\$305,568	\$396,981	\$219,016	\$412,549
Sewer	\$631,419	\$502,094	\$634,413	\$292,582	\$630,305
Capital Improvements Project Reserve	\$22,666	\$89,379	\$23,100	\$0	\$100
Total Operating Expenditures	\$3,520,391	\$2,955,587	\$2,784,147	\$1,949,012	\$2,817,197

Capital Outlay

<u>Fund</u>	<u>Actual FY 21-22</u>	<u>Actual FY 22-23</u>	<u>Budget FY 23-24</u>	<u>FY 23-24 YTD, 6-5-24</u>	<u>Proposed FY 24-25</u>
General Fund					
General Administration	\$0	\$30,861	\$55,000	\$0	\$30,000
Street Department (Public Works)	\$57,094	\$11,425	\$44,200	\$31,018	\$25,250
Police Department	\$0	\$42,670	\$30,000	\$12,190	\$0
Emergency Management	\$0	\$0	\$0	\$0	\$0
Municipal Court	\$0	\$0	\$0	\$0	\$0
Industrial Buildings	\$0	\$0	\$0	\$0	\$0
Total General Fund	\$57,094	\$84,956	\$129,200	\$43,208	\$55,250
Park Board	\$97,769	\$0	\$11,318	\$4,318	\$8,000
Natural Gas	\$0	\$0	\$84,200	\$31,018	\$78,064
Transportation Tax	\$0	\$0	\$0	\$0	\$0
Motor Fuel	\$0	\$0	\$0	\$0	\$0
Capital Improvements Sales Tax	\$412,546	\$1,817,202	\$720,850	\$337,625	\$366,370
Water	\$194,347	\$0	\$44,200	\$31,018	\$220,064
Sewer	\$0	\$0	\$489,200	\$91,138	\$557,143
Capital Improvements Project Reserve	\$3,750	\$0	\$0	\$0	\$0
Total Capital Outlay	\$708,412	\$1,817,202	\$1,349,768	\$495,117	\$1,229,641
Total All Expenditures	\$5,944,008	\$6,180,546	\$5,992,123	\$3,936,778	\$5,971,678

**Final FY 2024-25
Budget Summary**

GR	\$1,715,205	\$1,407,757	\$1,858,208	\$1,492,649	\$1,924,840
PMI	\$85,000	\$85,000	\$85,000	\$85,000	\$90,000
Park	\$340,619	\$332,355	\$390,149	\$264,865	\$368,821
NG	\$1,726,087	\$1,518,459	\$1,104,722	\$933,862	\$1,185,336
TT	\$184,155	\$76,804	\$172,800	\$141,460	\$143,900
MF	\$69,640	\$41,692	\$64,000	\$47,293	\$64,000
CIST	\$438,577	\$1,821,438	\$729,350	\$337,895	\$374,620
WS	\$726,890	\$305,568	\$441,181	\$250,034	\$632,613
SS	\$631,419	\$502,094	\$1,123,613	\$383,720	\$1,187,448
CIPRF	\$26,416	\$89,379	\$23,100	\$0	\$100
Total all expenditures	\$5,944,008	\$6,180,546	\$5,992,123	\$3,936,778	\$5,971,678

This page intentionally left blank

FY 2024-25 Line Item Budget
(use Budget Worksheet dated 6/5/24)

GENERAL FUND
SUMMARY

Fund No. 01 General Fund	(bank cash report)	ADOPTED /				BUDGET FY 24-25
		ACTUAL FY 21-22	ACTUAL FY 22-23	AMENDED FY 23-24	ACTUAL YTD FY 23-24 6/5/24 cash report	
	Reserves & balances					
	Riverfront Site Fund	\$30,256	\$30,286	\$0	\$30,314	\$30,336
	Jean Panhorst Fund	\$36,102	\$36,138	\$32,000	\$33,319	\$33,350
	PROP P restricted	\$8,254	\$43,824	\$25,000	\$90,867	\$85,500
	PROP P Reserve	\$16,894	\$18,570	\$20,000	\$21,818	\$20,000
	ARPA	\$0	\$0	\$214,335	\$214,569	\$214,525
	Beginning Cash Balance	\$853,707	\$964,965	\$925,000	\$784,713	\$875,000
	TOTAL CASH/RESERVES	\$945,213	\$1,093,783	\$1,216,335	\$1,175,600	\$1,258,711
TOTAL REVENUE (from budget worksheet 6-5-2024)		\$1,719,803	\$1,750,803	\$1,414,248	\$1,331,072	\$1,422,513
TOTAL REVENUE plus BEGINNING CASH BALANCE		\$2,573,510	\$2,715,768	\$2,339,248	\$2,506,672	\$2,297,513
(does not included restricted accts)						
REVENUES						
	Property Taxes	\$346,772	\$363,116	\$370,550	\$380,689	\$381,550
	Taxes	\$671,891	\$708,410	\$688,600	\$631,292	\$676,100
	Licenses	\$14,311	\$14,397	\$12,350	\$3,187	\$13,325
	Permits & Fees	\$49,168	\$14,811	\$9,750	\$13,364	\$11,000
	Municipal Court	\$28,270	\$4,064	\$12,150	\$12,717	\$12,190
	Charges for services	\$223,995	\$230,868	\$258,700	\$237,041	\$272,400
	Rental income	\$25,514	\$22,073	\$29,673	\$29,673	\$32,523
	Miscellaneous	\$15	\$451	\$0	\$384	\$0
	Special Assessments	\$581	\$300	\$500	\$1,068	\$400
	Transfer In	\$128,909	\$130,156	\$9,000	\$4,500	\$9,000
	Grant Funding	\$220,924	\$216,852	\$10,000	\$500	\$10,000
	Donation / Other	\$4,340	\$2,910	\$0	\$475	\$0
	Total Operating Revenue	\$1,714,690	\$1,708,408	\$1,401,273	\$1,314,890	\$1,418,488
	Interest	\$997	\$1,233	\$600	\$1,182	\$650
	Other Finance Source	\$4,116	\$41,162	\$12,375	\$15,000	\$3,375
	TOTAL ALL REVENUES	\$1,719,803	\$1,750,803	\$1,414,248	\$1,331,072	\$1,422,513
EXPENDITURES						
	GENERAL ADMINISTRATION	\$714,945	\$551,491	\$664,014	\$502,313	\$859,443
	STREET DEPARTMENT PUBLIC WORKS	\$316,139	\$210,566	\$353,422	\$277,203	\$251,872
	POLICE DEPARTMENT	\$564,996	\$512,506	\$637,080	\$628,795	\$700,750
	EMERGENCY MANAGEMENT	\$232	\$243	\$14,725	\$8,999	\$15,175
	MUNICIPAL COURT	\$61,760	\$47,995	\$59,767	\$32,131	\$42,350
	INDUSTRIAL BUILDINGS	\$39	\$0	\$0	\$0	\$0
	TOTAL OPERATING EXPENDITURES (budget worksheet 5/14/24)	\$1,658,111	\$1,322,801	\$1,729,008	\$1,449,441	\$1,869,590

Capital Outlay

GENERAL ADMINISTRATION	\$0	\$30,861	\$55,000	\$0	\$30,000
STREET DEPARTMENT PUBLIC WORKS	\$57,094	\$11,425	\$44,200	\$31,018	\$25,250
POLICE DEPARTMENT	\$0	\$42,670	\$30,000	\$12,190	\$0
MUNICIPAL COURT	\$0	\$0	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$57,094	\$84,956	\$129,200	\$43,208	\$55,250
TOTAL ALL EXPENDITURES	\$1,715,205	\$1,407,757	\$1,858,208	\$1,492,649	\$1,924,840

TOTAL BALANCE	\$4,598	\$343,046	(\$443,960)	(\$161,577)	(\$502,327)
----------------------	----------------	------------------	--------------------	--------------------	--------------------

The change in cash balance is a negative and will be covered by prior year fund balance

OPERATING

Operating Revenues	\$1,714,690	\$1,708,408	\$1,401,273	\$1,314,890	\$1,418,488
Operating Expenditures	\$1,658,111	\$1,322,801	\$1,729,008	\$1,449,441	\$1,869,590
Operating Balance (Deficit)	\$56,579	\$385,607	-\$327,735	-\$134,551	-\$451,102

TOTAL REVENUE VS. EXPENDITURES

TOTAL REVENUES + RESERVES	\$2,573,510	\$2,715,768	\$2,339,248	\$2,506,672	\$2,297,513
TOTAL OPERATING EXPENDITURES	\$1,715,205	1,407,757	1,858,208	1,492,649	1,869,590
FUND BALANCE (DEFICIT)	\$858,305	\$1,308,011	\$481,040	\$1,014,023	\$427,923
FUND BALANCE (PCT)	50.04%	92.91%	25.89%	67.93%	22.89%

FY 2024-25 Line Item Budget
(use budget worksheet dated 6-5-24)

PARK MAINTENANCE AND IMPROVEMENT SUMMARY

Fund No. 02		ACTUAL	ACTUAL	ADOPTED / AMENDED	ACTUAL YTD FY 24-25 cash report 6-5-24	BUDGET FY 24-25
PMI	ACCOUNT NAME	FY 21-22	FY 22-23	FY 23-24		
	Reserves & balances					
	Savings / Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Beginning Cash Balance	\$48,682	\$50,379	\$40,000	\$55,612	\$40,000
	TOTAL CASH/RESERVES	\$48,682	\$50,379	\$40,000	\$55,612	\$40,000
	(FROM BANK CASH REPORT, 6-5-24)					
	TOTAL REVENUES (from budget worksheet 6-5-24)	\$86,165	\$86,718	\$90,430	\$91,014	\$92,430
	TOTAL REVENUES plus RESERVES	\$134,847	\$137,097	\$130,430	\$146,626	\$132,430
PARK MAINTENANCE & IMPROVEMENT REVENUES						
	Property Taxes	\$86,117	\$86,671	\$90,400	\$90,965	\$92,400
	TOTAL OPERATING REVENUE	\$86,117	\$86,671	\$90,400	\$90,965	\$92,400
	Miscellaneous	\$0	\$0	\$0	\$0	\$0
	Interest	\$48	\$46	\$30	\$49	\$30
	TOTAL ALL REVENUES	\$86,165	\$86,717	\$90,430	\$91,014	\$92,430
EXPENDITURES						
	Transfers	\$85,000	\$85,000	\$85,000	\$85,000	\$90,000
	TOTAL EXPENDITURES	\$85,000	\$85,000	\$85,000	\$85,000	\$90,000
	TOTAL BALANCE	\$1,165	\$1,717	\$5,430	\$6,014	\$2,430
	TOTAL REVENUES + RESERVES VS. EXPENDITURES	\$49,847	\$52,097	\$45,430	\$61,626	\$42,430
OPERATING						
	OPERATING REVENUES	\$86,117	\$86,671	\$90,400	\$90,965	\$92,400
	OPERATING EXPENDITURES	\$85,000	\$85,000	\$85,000	\$85,000	\$90,000
	OPERATING BALANCE (DEFICIT)	\$1,117	\$1,671	\$5,400	\$5,965	\$2,400
TOTAL REVENUE VS. EXPENDITURES						
	TOTAL REVENUES + RESERVES	\$134,847	\$137,097	\$130,430	\$146,626	\$132,430
	TOTAL OPERATING EXPENDITURES	\$85,000	\$85,000	\$85,000	\$85,000	\$90,000
	FUND BALANCE (DEFICIT)	\$49,847	\$52,097	\$45,430	\$61,626	\$42,430
	FUND BALANCE (PCT)	58.64%	61.29%	53.45%	72.50%	47.14%

FY 2024-25 line Item Budget
(use budget worksheet dated 6/5/24)

PARK BOARD SUMMARY

Fund No. 03 ACCOUNT NAME		ACTUAL		ADOPTED / AMENDED	ACTUAL YTD	
		FY 21-22	FY 22-23	FY 23-24	FY 23-24 6/5/24 cash report	BUDGET FY 24-25
PARK BOARD	Reserves & balances					
	Savings	\$117,610	\$142,786	\$100,000	\$203,093	\$200,000
	Beginning Cash Balance	\$21,766	\$16,455	\$25,000	\$18,455	\$20,000
	Dedicated Park Tax Pool	\$87,719	\$94,183	\$130,000	\$105,871	\$130,000
	Downtown Playground donation	\$0	\$0	\$0	\$22,582	\$22,582
	TOTAL CASH/RESERVES	\$227,095	\$253,424	\$255,000	\$350,001	\$372,582
	TOTAL REVENUES (from budget worksheet 6/5/24)	\$390,000	\$377,240	\$391,070	\$357,461	\$361,220
	TOTAL REVENUES plus RESERVES	\$617,095	\$630,664	\$646,070	\$707,462	\$733,802
	REVENUES					
	Dedicated Property Tax	\$155,517	\$139,910	\$143,130	\$146,153	\$142,330
	Taxes	\$70,954	\$75,871	\$78,000	\$62,221	\$70,000
	Miscellaneous	\$0	\$0	\$0	\$25	\$0
	Transfers In	\$85,000	\$85,000	\$85,000	\$85,000	\$90,000
	Grant Funding	\$30,132	\$32,885	\$3,000	\$2,425	\$3,000
	Donations	\$565	\$15	\$26,900	\$26,900	\$0
	Municipal Pool	\$41,034	\$36,790	\$33,300	\$26,894	\$38,200
	City Park Rental (ball fields pavilion)	\$2,577	\$3,593	\$4,540	\$5,500	\$4,990
	Bail Park Rental	\$2,475	\$3,000	\$2,000	\$2,500	\$2,500
	TOTAL OPERATING REVENUE	\$388,254	\$377,064	\$375,870	\$357,618	\$351,020
	Interest	\$395	\$176	\$200	\$307	\$200
	Other Finance Source	\$1,351	\$0	\$15,000	\$0	\$10,000
	TOTAL ALL REVENUES	\$390,000	\$377,240	\$391,070	\$357,925	\$361,220
	EXPENDITURES					
	PARKS DEPARTMENT	\$66,986	\$65,163	\$68,325	\$37,479	\$66,025
	POOL DEPARTMENT	\$171,785	\$263,136	\$307,039	\$219,320	\$290,696
	ADMIN DEPARTMENT	\$4,078	\$4,056	\$3,467	\$3,747	\$4,100
	VISITOR CENTER DEPARTMENT	\$0	\$0	\$0	\$0	\$0
	TOTAL OPERATING EXPENDITURES	\$242,849	\$332,355	\$378,831	\$260,546	\$360,821
	CAPITAL OUTLAY					
	PARKS DEPARTMENT	\$51,745	\$0	\$11,318	\$4,318	\$8,000
	POOL DEPARTMENT	\$46,024	\$0	\$0	\$0	\$0
	ADMIN DEPARTMENT	\$0	\$0	\$0	\$0	\$0
	VISITOR CENTER DEPARTMENT	\$0	\$0	\$0	\$0	\$0
	TOTAL CAPITAL OUTLAY	\$97,769	\$0	\$11,318	\$4,318	\$8,000
	TOTAL ALL EXPENDITURES	\$340,618	\$332,355	\$390,149	\$264,864	\$368,821
	TOTAL BALANCE	\$49,382	\$44,885	\$921	\$93,061	-\$7,601

The change in cash balance is a negative and will be covered by prior year fund balance

OPERATING

OPERATING REVENUES	\$388,254	\$377,064	\$375,870	\$357,618	\$351,020
OPERATING EXPENDITURES	\$242,849	\$332,355	\$378,831	\$260,546	\$360,821
OPERATING BALANCE (DEFICIT)	\$145,405	\$44,709	-\$2,961	\$97,072	-\$9,801

TOTAL REVENUE VS. EXPENDITURES

TOTAL REVENUES + RESERVES	\$617,095	\$630,664	\$646,070	\$707,462	\$733,802
TOTAL OPERATING EXPENDITURES	\$242,849	\$332,355	\$378,831	\$260,546	\$360,821
FUND BALANCE (DEFICIT)	\$374,246	\$298,309	\$267,239	\$446,916	\$372,981
FUND BALANCE (PCT)	154.11%	89.76%	70.54%	171.53%	103.37%

FY 2024-25 Item Budget
(use Budget Worksheet dated 6/5/24)

NATURAL GAS
SUMMARY

Fund No. 04		ACTUAL	ACTUAL	ADOPTED / AMENDED	ACTUAL YTD FY 23-24 6/5/24 cash report	BUDGET FY 24-25
Natural Gas	(bank cash report)	FY 21-22	FY 22-23	FY 23-24		
	Reserves & balances					
	Savings	\$183,270	\$183,270	\$262,466	\$203,093	\$350,000
	Beginning Cash Balance	\$564,537	\$565,133	\$700,000	\$1,040,791	\$950,000
	TOTAL CASH/RESERVES	\$747,807	\$748,403	\$962,466	\$1,243,884	\$1,300,000
TOTAL REVENUES (from Budget worksheet, 6/5/		\$1,719,015	\$1,486,382	\$1,475,475	\$1,460,247	\$1,030,625
TOTAL REVENUES plus RESERVES		\$2,466,822	\$2,234,785	\$2,437,941	\$2,704,131	\$2,330,625
REVENUES						
Charges for Services		\$1,452,466	\$1,488,902	\$994,050	\$955,682	\$1,098,350
Miscellaneous		\$4,752	\$1,507	\$567,449	\$460,179	\$800
Special Assessment		\$0	\$0	\$0	\$0	\$0
Transfer In		\$16,028	\$12,000	\$12,000	\$6,000	\$12,000
TOTAL OPERATING REVENUE		\$1,473,246	\$1,502,409	\$1,573,499	\$1,421,861	\$1,111,150
Interest		\$800	\$760	\$400	\$924	\$450
Other Financing Source		\$12,337	\$21,391	\$23,375	\$18,659	\$22,375
TOTAL ALL REVENUES		\$1,486,383	\$1,524,560	\$1,597,274	\$1,441,444	\$1,133,975
EXPENDITURES						
Personnel Services		\$289,212	\$170,037	\$209,500	\$147,782	\$208,900
Operating Expenses		\$104,390	\$105,948	\$81,450	\$29,244	\$74,000
Contracted Services		\$1,175,217	\$1,109,703	\$704,500	\$714,871	\$799,300
Transfers Out		\$147,043	\$121,156	\$0	\$0	\$0
Other Expenses		\$4,415	\$6,087	\$12,000	\$5,614	\$12,000
Debt Service		\$5,810	\$5,528	\$13,072	\$5,334	\$13,072
TOTAL OPERATING EXPENDITURES		\$1,726,087	\$1,518,459	\$1,020,522	\$902,845	\$1,107,272
Capital Outlay		\$0	\$0	\$84,200	\$31,018	\$78,064
TOTAL CAPITAL OUTLAY		\$0	\$0	\$84,200	\$31,018	\$78,064
TOTAL EXPENDITURES		\$1,726,087	\$1,518,459	\$1,104,722	\$933,863	\$1,185,336
TOTAL BALANCE		-\$239,704	\$6,101	\$492,552	\$507,581	-\$51,361
TOTAL OPERATING REVENUES		\$1,473,246	\$1,502,409	\$1,573,499	\$1,421,861	\$1,111,150
TOTAL OPERATING EXPENDITURES		\$1,726,087	\$1,518,459	\$1,020,522	\$902,845	\$1,107,272
TOTAL OPERATING BALANCE		-\$252,841	-\$16,050	\$552,977	\$519,016	\$3,878
The change in cash balance is a negative and will be covered by prior year fund balance						
OPERATING						
Operating Revenues		\$1,473,246	\$1,502,409	\$1,573,499	\$1,421,861	\$1,111,150
Operating Expenditures		\$1,726,087	\$1,518,459	\$1,020,522	\$902,845	\$1,107,272
Operating Balance (Deficit)		-\$252,841	-\$16,050	\$552,977	\$519,016	\$3,878
TOTAL REVENUE VS. EXPENDITURES						
TOTAL REVENUES + RESERVES		\$2,466,822	\$2,234,785	\$2,437,941	\$2,704,131	\$2,330,625
TOTAL OPERATING EXPENDITURES		\$1,726,087	\$1,518,459	\$1,020,522	\$902,845	\$1,107,272
FUND BALANCE (DEFICIT)		\$740,735	\$716,326	\$1,417,419	\$1,801,286	\$1,223,353
FUND BALANCE (PCT)		42.91%	47.17%	138.89%	199.51%	110.48%

FY 2024-25 Line Item Budget
(use budget worksheet dated 6/5/24)

**TRANSPORTATION TAX
SUMMARY**

Fund No. 05		ACTUAL	ACTUAL	ADOPTED/A MENED	ACTUAL YTD	BUDGET
DEPT	ACCOUNT NAME	FY 21-22	FY 22-23	FY 23-24	FY 23-243 6/5/24 cash report	FY 24-25
Transportation Tax						
	Reserves & balances					
	Savings	\$0	\$0	\$0	\$0	\$0
	Beginning Cash Balance	\$50,829	\$131,181	\$50,000	\$121,675	\$50,000
	TOTAL CASH/RESERVES	\$50,829	\$131,181	\$50,000	\$127,068	\$50,000
TOTAL REVENUES (from Budget worksheet, 6/5,		\$146,967	\$156,843	\$158,060	\$127,060	\$145,065
TOTAL REVENUES plus RESERVES		\$197,796	\$288,024	\$208,060	\$254,128	\$195,065
REVENUES						
	Taxes	\$141,899	\$151,742	\$153,000	\$124,448	\$140,000
	Miscellaneous	\$0	\$0	\$0	\$0	\$0
	Special Assessment	\$0	\$0	\$0	\$4	\$0
	Transfer In	\$5,000	\$5,000	\$5,000	\$2,500	\$5,000
	TOTAL OPERATING REVENUE	\$146,899	\$156,742	\$158,000	\$126,952	\$145,000
	Interest	\$68	\$102	\$60	\$116	\$65
	Other Financing Source	\$0	\$0	\$0	\$0	\$0
	TOTAL ALL REVENUES	\$146,967	\$156,844	\$158,060	\$127,068	\$145,065
EXPENDITURES						
	Personnel Services	\$50,825	\$39,487	\$57,500	\$38,024	\$58,200
	Operating Expenses	\$27,998	\$8,636	\$31,500	\$23,865	\$31,000
	Contracted Services	\$5,333	\$3,681	\$8,800	\$4,571	\$4,700
	Transfers Out	\$100,000	\$25,000	\$75,000	\$75,000	\$50,000
	TOTAL OPERATING EXPENDITURES	\$184,156	\$76,804	\$172,800	\$141,460	\$143,900
	TOTAL BALANCE	-\$37,189	\$80,040	-\$14,740	-\$14,392	\$1,165
	Capital Outlay	\$0	\$0	\$0	\$0	\$0
	TOTAL CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$184,156	\$76,804	\$172,800	\$141,460	\$143,900
The change in cash balance is a negative and will be covered by prior year fund balance						
OPERATING						
	OPERATING REVENUES	\$146,899	-\$156,742	\$158,000	\$126,952	\$145,000
	OPERATING EXPENDITURES	\$184,156	\$76,804	\$172,800	\$141,460	\$143,900
	OPERATING BALANCE (DEFICIT)	-\$37,257	-\$233,546	-\$14,800	-\$14,508	\$1,100
TOTAL REVENUE VS. EXPENDITURES						
	TOTAL REVENUES + RESERVES	\$197,796	\$288,024	\$208,060	\$254,128	\$195,065
	TOTAL OPERATING EXPENDITURES	\$184,156	\$76,804	\$172,800	\$141,460	\$143,900
	FUND BALANCE (DEFICIT)	\$13,640	\$211,220	\$35,260	\$112,668	\$51,165
	FUND BALANCE (PCT)	7.41%	275.01%	20.41%	79.65%	35.56%

FY 2024-25 Line Item Budget
(use budget worksheet dated 6/5/24)

**MOTOR FUEL
SUMMARY**

Fund No. 06	ACCOUNT NAME	ACTUAL	ACTUAL	ADOPTED /	ACTUAL YTD	BUDGET
		FY 21-22	FY 22-23	AMENDED	FY 23-24	
6/5/24 cash report						
FY 24-25						
Motor Fuel						
Reserves & balances						
Savings		\$0	\$0	\$0	\$0	\$0
Beginning Cash Balance		\$36,927	\$74,674	\$35,000	\$111,391	\$35,000
TOTAL CASH/RESERVES		\$36,927	\$74,674	\$35,000	\$111,391	\$35,000
TOTAL REVENUES (from Budget worksheet, 6/5/		\$63,582	\$80,322	\$71,040	\$84,069	\$83,050
TOTAL REVENUES plus RESERVES		\$100,509	\$154,996	\$106,040	\$195,460	\$118,050
REVENUES						
Taxes		\$60,552	\$77,267	\$68,000	\$80,992	\$80,000
NH Special Road District		\$0	\$0	\$0	\$0	\$0
Transfer In		\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
TOTAL OPERATING REVENUE		\$63,552	\$80,267	\$71,000	\$83,992	\$83,000
Interest		\$31	\$55	\$40	\$85	\$50
Other Financing Source		\$0	\$0	\$0	\$0	\$0
TOTAL ALL REVENUES		\$63,583	\$80,322	\$71,040	\$84,077	\$83,050
EXPENDITURES						
Operating Expenses		\$39,639	\$21,692	\$39,000	\$22,293	\$39,000
Transfers Out		\$30,000	\$20,000	\$25,000	\$25,000	\$25,000
TOTAL OPERATING EXPENDITURES		\$69,639	\$41,692	\$64,000	\$47,293	\$64,000
Capital Outlay		\$0	\$0	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY		\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		\$69,639	\$41,692	\$64,000	\$47,293	\$64,000
TOTAL BALANCE		-\$6,056	\$38,630	\$7,040	\$36,784	\$19,050

The change in cash balance is a negative and will be covered by prior year fund balance

OPERATING

OPERATING REVENUES	\$63,552	\$80,267	\$71,000	\$83,992	\$83,000
OPERATING EXPENDITURES	\$69,639	\$41,692	\$64,000	\$47,293	\$64,000
OPERATING BALANCE (DEFICIT)	-\$6,087	\$38,575	\$7,000	\$36,699	\$19,000

TOTAL REVENUE VS. EXPENDITURES

TOTAL REVENUES + RESERVES	\$100,509	\$154,996	\$106,040	\$195,460	\$118,050
TOTAL OPERATING EXPENDITURES	\$69,639	\$41,692	\$64,000	\$47,293	\$64,000
FUND BALANCE (DEFICIT)	\$30,870	\$113,304	\$42,040	\$148,167	\$54,050

FUND BALANCE (PCT)	44.33%	271.76%	65.69%	313.30%	84.45%
--------------------	--------	---------	--------	---------	--------

FY 2024-25 Line Item Budget
(use budget worksheet dated 6/5/24)

**CAPITAL IMPROVEMENT SALES TAX
SUMMARY**

Fund No. 08		ACTUAL	ACTUAL	ADOPTED AMENDED	ACTUAL YTD FY 23-24 6/5/24 cash report	BUDGET FY 24-25
DEPT	ACCOUNT NAME	FY 21-22	FY 22-23	FY23-24		
CIST						
	Reserves & balances					
	Savings	\$0	\$0	\$0	\$0	\$0
	Beginning Cash Balance	\$374,220	\$62,487	\$75,000	\$180,653	\$80,000
	TOTAL CASH/RESERVES	\$374,220	\$62,487	\$75,000	\$180,653	\$80,000
TOTAL REVENUES (from Budget worksheet, 6-1		\$561,886	\$1,502,240	\$642,700	\$458,628	\$315,000
TOTAL REVENUES plus RESERVES		\$936,106	\$1,564,727	\$717,700	\$639,281	\$395,000
REVENUES						
Taxes		\$141,899	\$151,742	\$153,000	\$124,448	\$140,000
Franklin County Special Road District		\$0	\$0	\$0	\$0	\$0
Miscellaneous		\$0	\$0	\$0	\$0	\$0
Special Assessments		\$470	\$0	\$0	\$0	\$0
Interest		\$290	\$225	\$0	\$168	\$0
Transfer In		\$412,154	\$189,619	\$250,000	\$250,000	\$125,000
Grant Funding		\$7,073	\$1,160,654	\$239,700	\$84,012	\$50,000
TOTAL ALL REVENUES		\$561,886	\$1,502,240	\$642,700	\$458,628	\$315,000
EXPENDITURES						
Operating Expenses		\$2,749	\$36	\$3,500	\$270	\$3,250
Engineering / Consulting		\$23,282	\$4,200	\$5,000	\$0	\$5,000
Capital Outlay		\$412,546	\$1,817,202	\$720,849	\$337,625	\$366,370
TOTAL EXPENDITURES		\$438,577	\$1,821,438	\$729,349	\$337,895	\$374,620
TOTAL BALANCE		\$123,309	-\$319,198	-\$86,649	\$120,733	-\$59,620
OPERATING						
Operating Revenues		\$561,886	\$1,502,240	\$642,700	\$458,628	\$315,000
Operating Expenditures		\$438,577	\$1,821,438	\$729,349	\$337,895	\$374,620
Operating Balance (Deficit)		\$123,309	-\$319,198	-\$86,649	\$120,733	-\$59,620
TOTAL REVENUE VS. EXPENDITURES						
TOTAL REVENUES + RESERVES		\$936,106	\$1,564,727	\$717,700	\$639,281	\$395,000
TOTAL ALL EXPENDITURES		\$438,577	\$1,821,438	\$729,349	\$337,895	\$374,620
FUND BALANCE (DEFICIT)		\$497,529	-\$256,711	-\$11,649	\$301,386	\$20,380
FUND BALANCE (PCT)		113.44%	-14.09%	-1.60%	89.20%	5.44%

FY 2024-25 Line Item Budget
(use budget worksheet dated 6/5/24)

**WATER FUND
SUMMARY**

Fund No. 09		ACTUAL	ACTUAL	ADOPTED / AMENDED	ACTUAL YTD FY 22-23 6/5/24 cash report	BUDGET FY 24-25
WATER FUND		FY 21-22	FY 22-23	FY 23-24		
Reserves & balances						
Repair & Replacement		\$23,100	\$82,465	\$115,000	\$155,907	\$205,000
Savings / Reserves		\$0	\$0	\$0	\$0	\$0
Beginning Cash Balance		\$26,690	\$71,299	\$80,000	\$98,193	\$85,000
TOTAL CASH/RESERVES		\$49,790	\$153,764	\$195,000	\$254,100	\$290,000
TOTAL REVENUES (from budget worksheet, 6-5-24)		\$482,077	\$378,562	\$452,075	\$365,052	\$439,925
TOTAL REVENUES plus BEGINNING CASH BALANCE		\$508,767	\$449,861	\$532,075	\$463,245	\$524,925
REVENUES						
Charges for Services		\$316,485	\$348,495	\$368,600	\$343,038	\$387,500
Rental Income		\$0	\$4,800	\$4,800	\$4,800	\$4,800
Miscellaneous		\$684	\$550	\$300	\$493	\$250
Transfer In (\$20,000 ARPA funding, engineering report)		\$152,448	\$12,000	\$34,000	\$6,000	\$34,000
Grants		\$0	\$0	\$30,000	\$0	\$12,300
TOTAL OPERATING REVENUES		\$469,617	\$365,845	\$437,700	\$354,331	\$438,850
Interest		\$234	\$182	\$0	\$262	\$0
Other Financing Source		\$12,227	\$12,535	\$14,375	\$10,459	\$13,375
TOTAL ALL REVENUE		\$482,078	\$378,562	\$452,075	\$365,052	\$452,225
EXPENDITURES						
Personnel Services Total		\$269,144	\$153,053	\$199,300	\$137,500	\$197,700
Operating Expenses		\$132,211	\$125,740	\$76,850	\$54,622	\$77,950
Contracted Services		\$15,614	\$16,448	\$79,500	\$18,815	\$78,900
Transfer Out		\$104,020	\$0	\$0	\$0	\$0
Other Expenses		\$1,191	\$847	\$2,000	\$1,007	\$2,000
Debt Service		\$10,362	\$9,480	\$39,331	\$7,072	\$55,999
Repair and Replacement		\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENSES (from budget worksheet)		\$532,542	\$305,568	\$396,981	\$219,016	\$412,549
Capital Outlay		\$194,347	\$0	\$44,200	\$31,018	\$220,064
TOTAL EXPENDITURES (from budget worksheet)		\$726,889	\$305,568	\$441,181	\$250,034	\$632,613
TOTAL BALANCE		-\$244,811	\$72,994	\$10,894	\$115,018	-\$180,388
The change in cash balance is a negative and will be covered by prior year fund balance						
OPERATING						
Operating Revenues		\$469,617	\$365,845	\$437,700	\$354,331	\$438,850
Operating Expenditures		\$532,542	\$305,568	\$396,981	\$219,016	\$412,549
Operating Balance (Deficit)		-\$62,925	\$60,277	\$40,719	\$135,315	\$26,301
TOTAL REVENUE VS. EXPENDITURES						
TOTAL REVENUES + RESERVES		\$508,767	\$449,861	\$532,075	\$463,245	\$524,925
TOTAL OPERATING EXPENDITURES		\$532,542	\$305,568	\$396,981	\$219,016	\$412,549
FUND BALANCE (DEFICIT)		-\$23,775	\$144,293	\$135,094	\$244,229	\$112,376
FUND BALANCE (PCT)		-4.46%	47.22%	34.03%	111.51%	27.24%

FY 2024-2025 Line Item Budget
(use budget worksheet dated 6/5/24)

**SEWER FUND
SUMMARY**

Fund No. 11	ACTUAL	ACTUAL	ADOPTED/ ADOPTED	ACTUAL YTD FY 23-24	BUDGET FY 24-25
SEWER FUND	FY 21-22	FY 22-23	FY 23-24	6/5/2024	
Reserves & balances					
Repair & Replacement	\$271,410	\$339,245	\$100,000	\$377,216	\$100,000
COP 2019 Project Fund	\$206,683	\$207,097	\$100,000	\$198,717	\$100,000
Beginning Cash Balance	\$112,910	\$144,547	\$175,000	\$104,818	\$175,000
TOTAL CASH/RESERVES	\$591,003	\$690,889	\$375,000	\$680,751	\$375,000
TOTAL REVENUES (from budget worksheet, 6/5/24)	\$593,403	\$573,390	\$717,375	\$560,653	\$880,454
TOTAL REVENUES plus BEGINNING CASH BALANCE	\$706,313	\$717,937	\$892,375	\$665,471	\$1,055,454
REVENUES					
Charges for Services	\$525,620	\$548,118	\$611,000	\$543,752	\$614,000
Miscellaneous	\$59	\$60	\$0	\$61	\$0
Transfer in	\$66,524	\$12,000	\$42,000	\$6,000	\$203,079
Grant Funding	\$0	\$0	\$50,000	\$0	\$50,000
TOTAL OPERATING REVENUES	\$592,203	\$560,178	\$703,000	\$549,813	\$867,079
Interest	\$884	\$861	\$0	\$840	\$0
Other Finance Source	\$315	\$12,350	\$14,375	\$10,000	\$13,375
TOTAL ALL REVENUES	\$593,402	\$573,389	\$717,375	\$560,653	\$880,454
EXPENDITURES					
Personnel Services Total	\$261,190	\$157,275	\$199,300	\$137,058	\$197,700
Operating Expenses	\$269,675	\$247,429	\$104,850	\$64,236	\$104,400
Contracted Services	\$26,542	\$29,804	\$119,500	\$29,792	\$118,510
Repair and Maintenance	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Professional Development	\$2,211	\$610	\$2,500	\$947	\$2,500
Debt Service	\$71,801	\$66,976	\$208,263	\$60,549	\$207,195
TOTAL OPERATING EXPENDITURES	\$631,419	\$502,094	\$634,413	\$292,582	\$630,305
(from budget worksheet)					
Capital Outlay	\$0	\$0	\$489,200	\$91,138	\$557,143
TOTAL ALL EXPENDITURES (from budget worksheet)	\$631,419	\$502,094	\$1,123,613	\$383,720	\$1,187,448
TOTAL BALANCE	(\$38,017)	\$71,295	(\$406,238)	\$176,933	(\$306,994)
The change in cash balance is a negative and will be covered by prior year fund balance					
OPERATING					
Operating Revenues	\$592,203	\$560,178	\$703,000	\$549,813	\$867,079
Operating Expenditures	\$631,419	\$502,094	\$634,413	\$292,582	\$630,305
Operating Balance (Deficit)	-\$39,216	\$58,084	\$68,587	\$257,231	\$236,774
TOTAL REVENUE VS. EXPENDITURES					
TOTAL REVENUES + RESERVES	\$706,313	\$717,937	\$892,375	\$665,471	\$1,055,454
TOTAL OPERATING EXPENDITURES	\$631,419	\$502,094	\$634,413	\$292,582	\$630,305
FUND BALANCE (DEFICIT)	\$74,894	\$215,843	\$257,962	\$372,889	\$425,149
FUND BALANCE (PCT)	11.86%	42.99%	40.66%	127.45%	67.45%

**FY 2024-25 Line Item Budget
(use budget worksheet dated 6/5/24)**

Fund No. 14

CIPRF

**CAPITAL IMPROVEMENT PROJECT RESERVE FUND
SUMMARY**

	ACTUAL	ACTUAL	ADOPTED/ AMENDED	ACTUAL YTD FY 23-24 6/5/24 cash report	Budget FY 24-25
	FY 21-22	FY 22-23	FY 23-24		
Reserves & Balances					
Beginning Cash Balance	\$522,065	\$443,460	\$500,000	\$448,867	\$500,000
TOTAL REVENUES (from budget worksheet, 6/5/24)	\$1,848	\$10,524	\$5,000	\$407	\$5,000
TOTAL REVENUES plus BEGINNING CASH BALANCE	<u>\$523,913</u>	<u>\$453,984</u>	<u>\$505,000</u>	<u>\$449,274</u>	<u>\$505,000</u>
REVENUES					
Miscellaneous	\$0	\$0	\$0	\$0	\$0
Transfers In	<u>\$0</u>	<u>\$0</u>	<u>\$5,000</u>	<u>\$0</u>	<u>\$5,000</u>
TOTAL OPERATING REVENUES	<u>\$0</u>	<u>\$0</u>	<u>\$5,000</u>	<u>\$0</u>	<u>\$5,000</u>
Interest	\$548	\$524	\$0	\$407	\$0
Other Finance Source	<u>\$1,300</u>	<u>\$10,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL ALL REVENUES	<u>\$1,848</u>	<u>\$10,524</u>	<u>\$5,000</u>	<u>\$407</u>	<u>\$5,000</u>
EXPENDITURES					
Operating Expenses	\$0	\$0	\$100	\$0	\$100
Contracted Services	\$22,666	\$19,760	\$23,000	\$0	\$0
Debt Service Total	\$0	\$0	\$0	\$0	\$0
Transfer out	<u>\$0</u>	<u>\$69,619</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL OPERATING EXPENDITURES	<u>\$22,666</u>	<u>\$89,379</u>	<u>\$23,100</u>	<u>\$0</u>	<u>\$100</u>
Land Acquisition	<u>\$3,750</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL CAPITAL OUTLAY	<u>\$3,750</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL ALL EXPENDITURES	<u>\$26,416</u>	<u>\$89,379</u>	<u>\$23,100</u>	<u>\$0</u>	<u>\$100</u>
TOTAL BALANCE	<u>-\$24,568</u>	<u>-\$78,855</u>	<u>-\$18,100</u>	<u>\$407</u>	<u>\$4,900</u>
The change in cash balance is a negative and will be covered by prior year fund balance					
OPERATING					
Operating Revenues	\$0	\$0	\$5,000	\$0	\$5,000
Operating Expenditures	\$22,666	\$89,379	\$23,100	\$0	\$100
Operating Balance (Deficit)	<u>-\$22,666</u>	<u>-\$89,379</u>	<u>-\$18,100</u>	<u>\$0</u>	<u>\$4,900</u>
TOTAL REVENUE VS. EXPENDITURES					
TOTAL REVENUES + RESERVES	\$523,913	\$453,984	\$505,000	\$449,274	\$505,000
TOTAL OPERATING EXPENDITURES	\$22,666	\$89,379	\$23,100	\$0	\$100
FUND BALANCE (DEFICIT)	<u>\$501,247</u>	<u>\$364,605</u>	<u>\$481,900</u>	<u>\$449,274</u>	<u>\$504,900</u>

Resolution No. 14-028, Establishing a Capital Improvement Project Reserve Fund

These funds shall be held in reserve and use of such funds shall be restricted exclusively for capital improvement purposes. "Capital Improvements" are defined as improvements to and / or construction of City buildings and facilities, and for major street reconstruction or improvement projects. Any use of funds in this account shall be subject to direct authorization by the Board of Aldermen.

This page intentionally left blank

Final FY 2024-25 supplement pages, taxes, employee benefits, etc (2)

Taxes and User Charges, FY 2024-25

Property Taxes

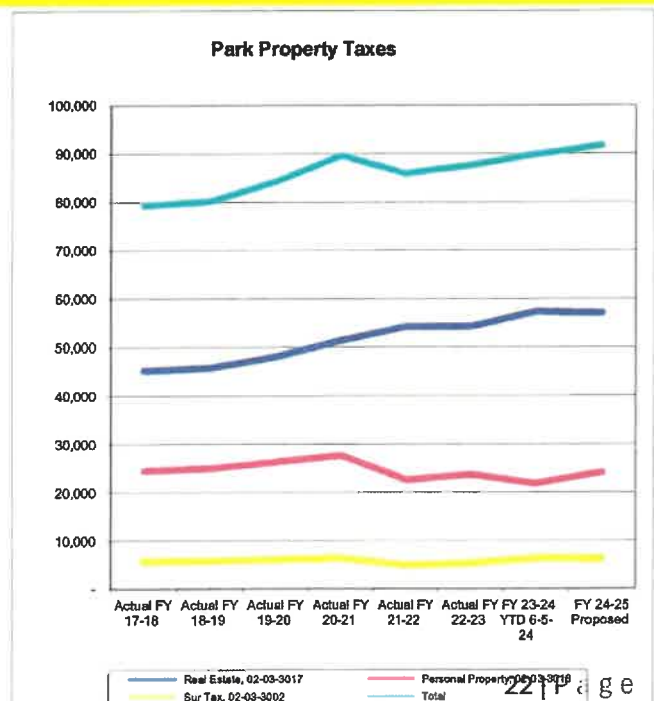
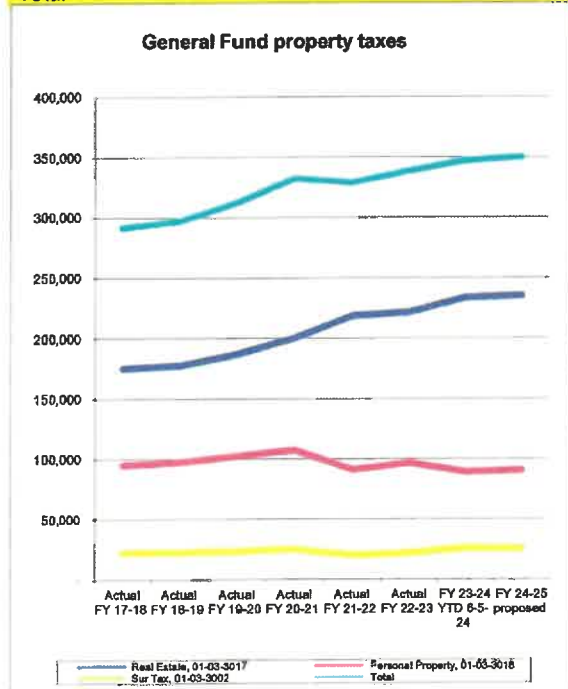
	<u>Actual FY</u> <u>17-18</u>	<u>Actual FY</u> <u>18-19</u>	<u>Actual FY</u> <u>19-20</u>	<u>Actual FY</u> <u>20-21</u>	<u>Actual FY</u> <u>21-22</u>	<u>Actual FY</u> <u>22-23</u>	<u>FY 23-24</u> <u>YTD 6-5-24</u>	<u>FY 24-25</u> <u>proposed</u>
Real Estate, 01-03-3017	175,251	178,054	187,166	200,235	218,550	221,099	233,189	235,000
Personal Property, 01-03-3018	94,701	97,032	102,193	107,434	90,858	96,255	88,526	90,000
Sur Tax, 01-03-3002	22,007	22,396	23,438	25,082	19,763	21,332	25,594	25,000
Total	291,959	297,482	312,797	332,751	329,171	338,686	347,309	350,000

Park Maintenance and Improvement Property Taxes

	<u>Actual FY</u> <u>17-18</u>	<u>Actual FY</u> <u>18-19</u>	<u>Actual FY</u> <u>19-20</u>	<u>Actual FY</u> <u>20-21</u>	<u>Actual FY</u> <u>21-22</u>	<u>Actual FY</u> <u>22-23</u>	<u>FY 23-24</u> <u>YTD 6-5-24</u>	<u>FY 24-25</u> <u>Proposed</u>
Real Estate, 02-03-3017	45,218	45,772	48,115	51,411	54,240	54,236	57,219	57,000
Personal Property, 02-03-3018	24,435	24,945	26,268	27,585	22,563	23,621	21,722	24,000
Sur Tax, 02-03-3002	5,678	5,757	6,025	6,440	4,905	5,233	6,280	6,200
Railroad&Utilities tax 02-03-3004	4,023	3,741	3,860	4,257	4,244	4,516	4,620	4,500
Total	79,354	80,215	84,268	89,693	85,952	87,606	89,841	91,700

Dedicated Property Tax (Bond Series 2020)

Real Estate, 03-03-3017	-	-	-	-	99,816	88,246	92,008	90,000
Pers Prop FC, 03-03-3018	-	-	-	-	40,740	38,344	34,954	35,000
Sur Tax, 03-03-3002	-	-	-	-	9,041	8,509	10,104	9,000
Railroad&Utilities tax, 03-03-3004	-	-	-	-	7,823	7,374	7,434	7,500
Total	-	-	-	-	157,420	142,442	144,147	134,000

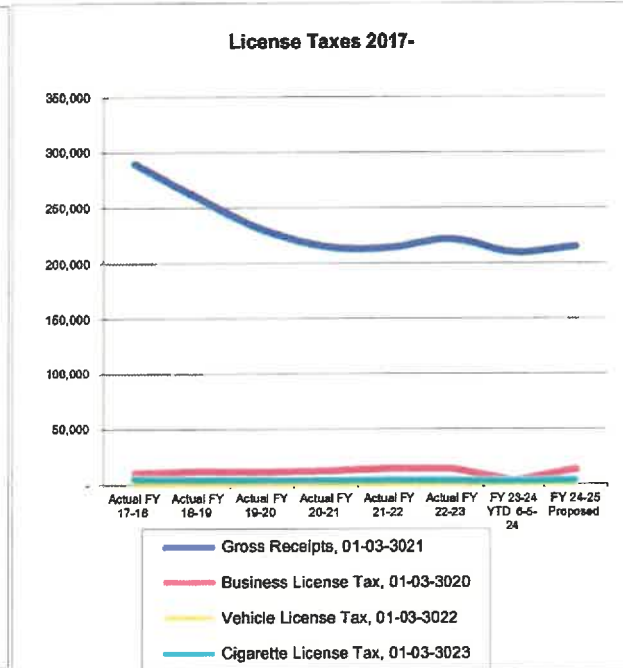
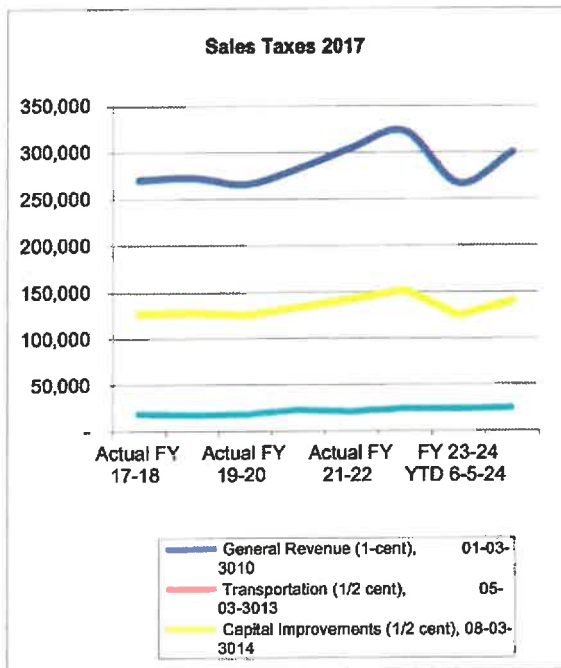


Final FY 2024-25 supplement pages, taxes, employee benefits, etc (2)

Sales Taxes

	<u>Actual FY</u> <u>17-18</u>	<u>Actual FY</u> <u>18-19</u>	<u>Actual FY</u> <u>19-20</u>	<u>Actual FY</u> <u>20-21</u>	<u>Actual FY</u> <u>21-22</u>	<u>Actual FY</u> <u>22-23</u>	<u>FY 23-24</u> <u>YTD 6-5-24</u>	<u>FY 24-25</u> <u>Proposed</u>
General Revenue (1-cent), 01-03-3010	270,279	273,019	265,824	282,488	304,707	322,697	266,597	300,000
Transportation (1/2 cent), 05-03-3013	126,166	127,507	124,996	133,123	141,899	151,742	124,448	140,000
Capital Improvements (1/2 cent), 08-03-3014	126,166	127,507	124,996	133,123	141,899	151,742	124,448	140,000
Motor Vehicle Sales Tax, 01- 03-3011	18,901	18,014	18,221	23,086	21,135	24,029	23,820	25,000
Prop P	-	44,840	99,490	107,574	117,616	125,435	117,742	120,000
Park Board Sales Tax (1/4 cent) 03-03-3016	63,079	63,752	62,498	66,561	70,955	75,871	62,221	70,000

	<u>Actual FY</u> <u>17-18</u>	<u>Actual FY</u> <u>18-19</u>	<u>Actual FY</u> <u>19-20</u>	<u>Actual FY</u> <u>20-21</u>	<u>Actual FY</u> <u>21-22</u>	<u>Actual FY</u> <u>22-23</u>	<u>FY 23-24</u> <u>YTD 6-5-24</u>	<u>FY 24-25</u> <u>Proposed</u>
Gross Receipts, 01-03-3021	289,861	258,849	230,716	215,247	214,407	221,834	209,767	215,000
Business License Tax, 01-03- 3020	9,918	11,630	10,863	11,818	13,900	13,990	2,893	13,000
Vehicle License Tax, 01-03-3022	83	103	218	218	278	292	218	225
Cigarette License Tax, 01-03- 3023	4,830	4,363	4,051	4,162	4,113	3,581	2,936	3,600



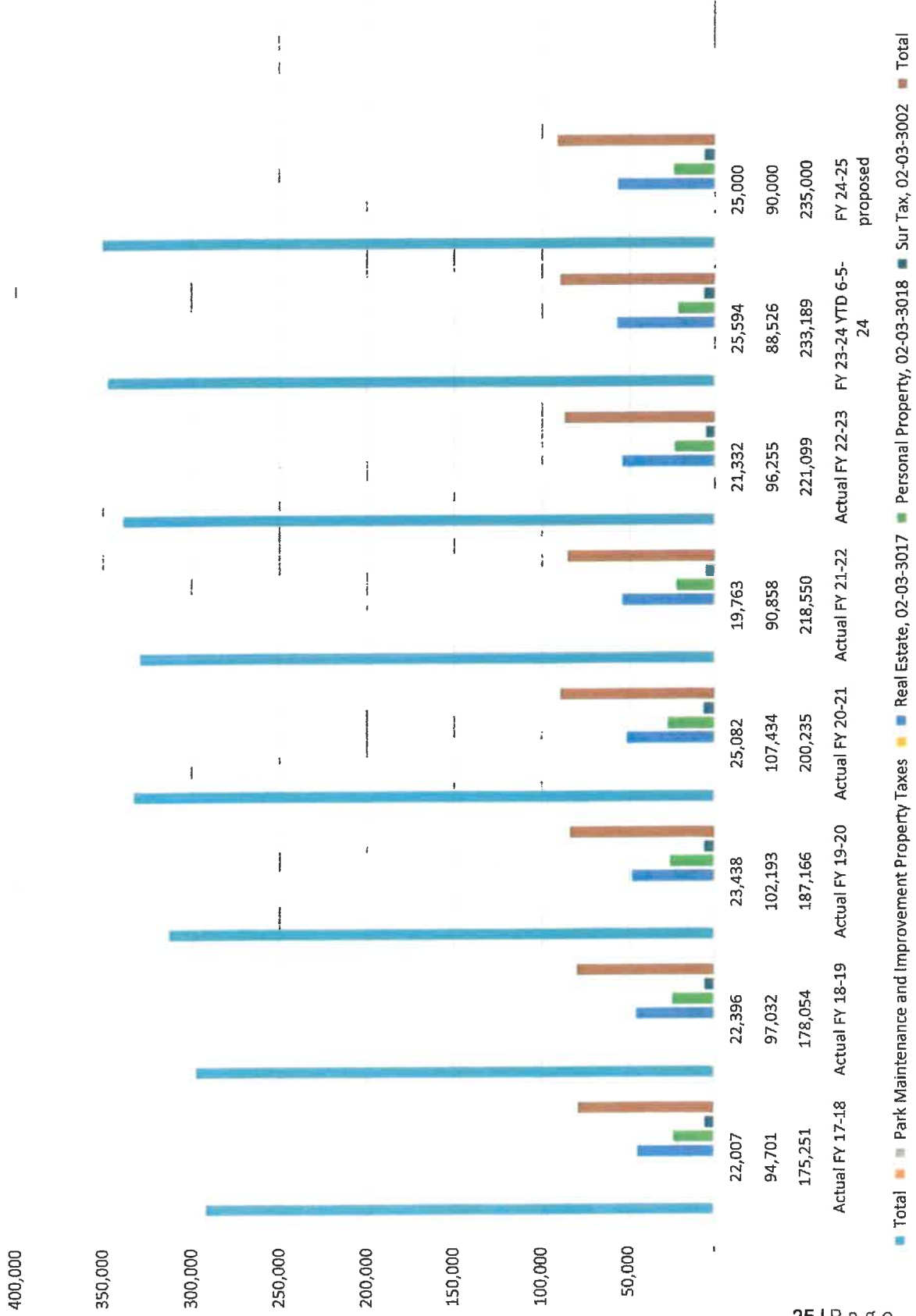
User Charges

	<u>Actual FY</u> <u>17-18</u>	<u>Actual FY</u> <u>18-19</u>	<u>Actual FY</u> <u>19-20</u>	<u>Actual FY</u> <u>20-21</u>	<u>Actual FY</u> <u>21-22</u>	<u>Actual FY</u> <u>22-23</u>	<u>FY 23-24</u> <u>6-3-24</u>	<u>Proposed</u> <u>FY 24-25</u>
Water, 09-03-3061 to 09-03-3064	256,622	263,679	271,292	270,262	294,191	321,366	316,357	363,700
Wastewater, 11-03-3060	366,242	457,122	498,477	504,764	517,049	539,338	533,292	606,000
Natural Gas, 04-03-3310 to 04-03-3315	814,850	914,687	1,018,579	1,645,046	1,439,517	1,459,539	932,906	1,071,000

Building Permits

	<u>Actual FY</u> <u>17-18</u>	<u>Actual FY</u> <u>18-19</u>	<u>Actual FY</u> <u>19-20</u>	<u>Actual FY</u> <u>20-21</u>	<u>Actual FY</u> <u>21-22</u>	<u>Actual FY</u> <u>22-23</u>	<u>FY 23-24</u> <u>6-3-24</u>	<u>Proposed</u> <u>FY 24-25</u>
One and Two-Family permits	4	5	5	5	3	5	5	5
Total permits issued	31	51	50	50	59	66	49	60
Occupancy permits	-	98	117	117	105	99	56	85
Building permits, Occupancy permits and zoning fee collections	14,907	12,418	12,081	12,104	49,168	14,811	12,639	12,000

Property Taxes General Fund & Park



This page intentionally left blank

Assessed Valuation

Notes: All AV figures are the August certified figures from the County Clerk's office. Tax rates are the Board approved rates. Revenue figures are the tax rates multiplied by the assessed valuation (revenues are not actual).

Category	2017	2018	2019	2020	2021	2022	2023
Residential	\$16,109,250	\$16,180,963	\$18,135,750	\$18,326,566	\$20,446,006	\$20,475,868	\$19,548,050
Agricultural	\$137,959	\$128,515	\$130,322	\$125,852	\$126,576	\$124,957	\$148,049
Commercial & Industrial	\$9,474,965	\$9,644,512	\$10,746,978	\$10,793,853	\$11,281,514	\$11,401,260	\$12,728,512
Sub Class 3 RR & Utilities	\$35,997	\$34,308	\$38,123	\$34,305	\$19,332	\$19,332	\$19,332
State Assessed RR & Utilities	\$1,832,855	\$1,703,075	\$1,884,802	\$1,996,677	\$2,081,219	\$2,211,302	\$2,162,509
Total Real Estate	\$27,950,826	\$27,691,373	\$30,937,975	\$31,277,253	\$33,954,647	\$34,232,719	\$34,606,452
Local personal property	\$13,474,736	\$15,998,817	\$15,998,817	\$15,141,735	\$12,616,420	\$12,739,916	\$11,232,239
Local RR & Utilities	\$6,815	\$6,038	\$6,038	\$0	\$0	\$3,559	\$11,224
State personal property (RR & Utilities)	\$407,262	\$375,130	\$375,130	\$386,417	\$392,531	\$420,216	\$430,852
Total Personal Property	\$13,892,813	\$16,379,985	\$16,379,985	\$15,528,152	\$13,008,951	\$13,163,691	\$11,674,315
Total Assessed Valuation	\$41,843,639	\$44,071,358	\$47,317,960	\$46,805,405	\$46,963,598	\$47,396,410	\$46,280,767

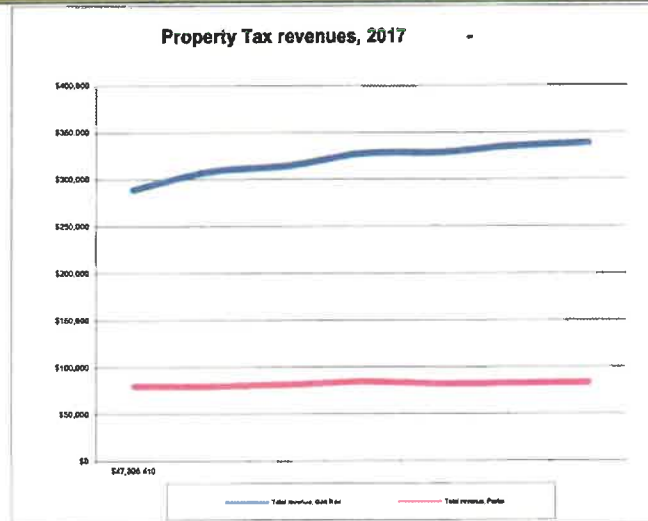
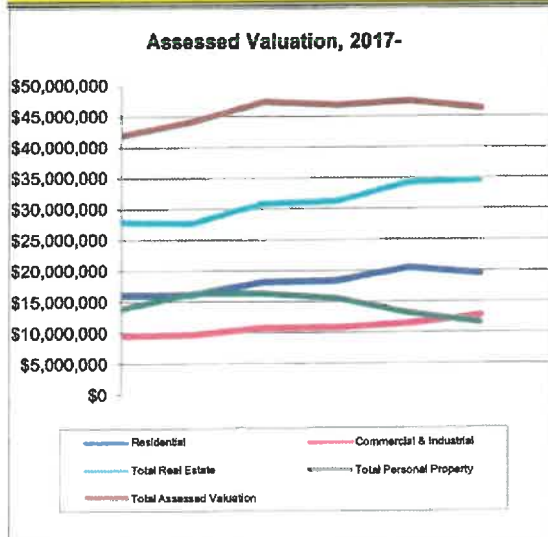
Tax Rates and Billing

General Fund rate	\$0.6975	0.7000	0.6647	0.6998	0.6998	0.7078	0.7322
Parks rate	\$0.1800	0.1800	0.1709	0.1797	0.1737	0.1737	0.1797
Park Debt Service 2022	\$0.0000	0.0000	0.0000	0.0000	0.3201	0.2824	0.2891
Total rate	\$0.8775	\$0.8800	\$0.8356	\$0.8795	\$1.1936	\$1.1639	\$1.2010

Total real estate tax revenue, Gen Rev	\$179,412	\$181,678	\$182,863	\$204,665	\$222,915	\$228,511	\$237,413
Total personal property tax revenue, Gen I	\$93,988	\$111,992	\$108,344	\$105,962	\$88,290	\$80,173	\$82,242
Total RR & Utilities revenue, Gen Rev	\$15,922	\$14,830	\$15,315	\$16,917	\$17,447	\$18,788	\$19,212
Total revenue, Gen Rev	\$289,320	\$308,500	\$314,522	\$327,544	\$328,651	\$335,472	\$338,868

Total real estate tax revenue, Parks	\$50,311	\$46,717	\$49,587	\$52,556	\$55,331	\$55,588	\$58,267
Total personal property tax revenue, Parks	\$25,007	\$28,798	\$27,342	\$27,210	\$21,915	\$22,129	\$20,184
Total RR & Utilities revenue, Parks	\$4,109	\$3,813	\$3,938	\$4,344	\$4,330	\$4,611	\$4,715
Total revenue, Parks	\$79,427	\$79,328	\$80,866	\$84,109	\$81,576	\$82,328	\$83,167

Park Debt Service Bond Issue 2022							
Total real estate tax revenue, Park	\$0	\$0	\$0	\$0	\$108,689	\$96,673	\$100,047
Total personal property tax revenue, Park	\$0	\$0	\$0	\$0	\$41,642	\$37,174	\$33,750
Total revenue, Park	\$0	\$0	\$0	\$0	\$150,331	\$133,847	\$133,798



FY 2024-2025 Schedule of Employee Pay and Benefits

BUDGET

Employee pay July 1, 2024 - June 30, 2025

FY 24-25 Payroll

No. 1

Department	Current rate of pay July 1, 2024- June 30, 2025	Current Total rate of pay GR & Prop P, current Jul - June 2025	Prop P portion of rate of pay 2025	Prop P portion of rate of pay July 2024	Budgeted Hours	Total Base Pay	Overtime	Grand total Salaries and Wages	FICA 7.65%	Health and Dental, \$687.81/\$34.62; employee/d ependent 891.54	LAGERS 17.40 PD 21.10 GA 2024-25	Total wage plus benefits 2024-25
Police	1040 hrs				1040 hrs							
Chief	\$32.50	\$5.00	\$37.50	\$10,400	2080	\$78,000	\$0	\$78,000	\$5,967	\$8,700	\$13,572	\$106,239
Sergeant	\$22.80	\$5.00	\$27.80	\$10,400	2080	\$57,824	\$0	\$57,824	\$4,424	\$8,700	\$10,061	\$81,009
officer	\$20.00	\$5.00	\$25.00	\$10,400	2080	\$52,000	\$0	\$52,000	\$3,978	\$8,700	\$9,048	\$73,726
officer	\$20.00	\$5.00	\$25.00	\$10,400	2080	\$52,000	\$0	\$52,000	\$3,978	\$8,700	\$9,048	\$73,726
officer	\$20.00	\$5.00	\$25.00	\$0	2080	\$0	\$0	\$0	\$0	\$0	\$0	\$0
officer	\$20.00	\$5.00	\$25.00	\$0	2080	\$0	\$0	\$0	\$0	\$0	\$0	\$0
officer	\$20.00	\$5.00	\$25.00	\$0	2080	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Part-time	\$15.00	\$5.00	\$20.00	\$0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FC Law Enforcement Contract agreement July \$59,609+August - December 2024 @ \$35,000 = \$234,609												
Total	\$40.00	\$40.00	\$41,600	\$41,600	14560	\$239,824	\$0	\$239,824	\$18,347	\$34,800	\$41,729	\$569,309
Public Works 1040 hrs *Reminder note on call for gas is budgeted out of gas only;water/sewer on call budget water/sewer only												
Greunke	\$20.00	0	0	0	2080	\$41,600	\$3,300	\$44,900	\$3,435	\$11,111	\$9,474	\$68,920
Hudson	\$21.53	0	0	0	2080	\$44,782	\$3,300	\$48,082	\$3,678	\$11,111	\$10,145	\$73,017
Kemper	\$27.30	0	0	0	2080	\$56,784	\$3,300	\$60,084	\$4,596	\$8,700	\$12,678	\$86,058
Maune	\$24.15	0	0	0	2080	\$50,232	\$3,300	\$53,532	\$4,095	\$8,700	\$11,295	\$77,622
Blankenship	\$34.65	0	0	0	2080	\$72,072	\$0	\$72,072	\$5,514	\$8,700	\$15,207	\$101,493
open	\$18.00	0	0	0	2080	\$37,440	\$3,300	\$40,740	\$3,117	\$8,700	\$8,596	\$61,153
open	\$18.00	0	0	0	2080	\$37,440	\$3,300	\$40,740	\$3,117	\$8,700	\$8,596	\$61,153
50% water sewer												
On call	\$21.00	0	0	0	115	\$2,415	0	\$2,415	\$185	\$0	\$510	\$3,109
gas only												
On call	\$25.00	0	0	0	365	\$9,125	\$0	\$9,125	\$698	\$0	\$1,925	\$11,748

Public Works cont.		Total Base pay	OT	Grand total	FICA	Insurance	LAGERS	Total payroll
Increase certific	\$0.00	\$4,160	\$0	\$4,160	\$318	\$0	\$878	\$5,314
Part-time - L1	\$14.00	\$17,500	\$0	\$17,500	\$1,339	\$0	\$0	\$18,839
Part-time - L2	\$13.00	\$16,250	\$0	\$16,250	\$1,243	\$0	\$0	\$17,493
Total	(On call water/sewer is Friday/Saturday/Holidays)	\$389,800	\$19,800	\$409,600	\$31,334	\$65,722	\$79,304	\$585,919
Administratio 1040 hrs								
Trentmann	\$38.85	\$80,808	\$0	\$80,808	\$6,182	\$8,700	\$17,050	\$112,740
Bergner	\$26.25	\$54,600	\$0	\$54,600	\$4,177	\$8,700	\$11,521	\$78,998
Hahne	\$19.00	\$19,760	\$400	\$20,160	\$1,542	\$5,556	\$4,254	\$31,512
Quick	\$19.00	\$39,520	\$400	\$39,920	\$3,054	\$8,700	\$8,423	\$60,097
Total		\$194,688	\$800	\$195,488	\$14,955	\$31,656	\$41,248	\$283,347
Elected Officials								
Extra meeting								
Mayor	\$3,000	\$3,150	\$0	\$3,150	\$241	\$0	\$0	\$3,391
Aldermen (4)	\$9,600	\$10,200	\$0	\$10,200	\$780	\$0	\$0	\$10,980
Total		\$13,350	\$0	\$13,350	\$1,021	\$0	\$0	\$14,371
Municipal Court								
Judge	\$3,000	\$3,000	0	\$3,000	\$230	0	0	\$3,230
Court Clerl	\$19.00	\$19,760	\$400	\$20,160	\$1,542	\$5,556	\$4,254	\$31,512
Total		\$22,760	\$700	\$23,160	\$1,772	\$5,556	\$4,254	\$34,742
Grand total		\$860,422	\$21,300	\$881,422	\$67,429	\$137,734	\$166,536	\$1,487,688
Minimum wage effective January 1, 2024, \$12.30 per hour								
PUBLIC WORK TOTAL PAYROLL								
LESS ON-CALL								
On call	\$10.50	\$1,208	115	\$1,208	\$92	\$0	\$243	\$1,543
On call	\$10.50	\$1,208	115	\$1,208	\$92	\$0	\$243	\$1,543
On call	\$25.00	\$9,125	365	\$9,125	\$698	\$0	\$1,834	\$11,657
Total		\$378,260	\$19,800	\$398,060	\$30,452	\$65,722	\$76,985	\$571,177
PW less on-call pay								

CITY HALL staff

40% Gen Admin	77,875	320	78,195	5,982	12,662	16,499	113,339
20% Water	38,938	0	39,098	2,991	6,331	8,250	56,669
20% Sewer	38,938	0	39,098	2,991	6,331	8,250	56,669
20% Nat Gas	38,938	0	39,098	2,991	6,331	8,250	56,669
	194,688	320	195,488	14,955	31,656	41,248	283,347

Public Works

18% Total street	68,087	3,564	71,651	5,481	11,830	13,857	102,819
24% Total water	90,782	4,752	95,534	7,308	15,773	18,476	137,093
24% Total sewer	90,782	4,752	95,534	7,308	15,773	18,476	137,093
24% Total nat gas	90,782	4,752	95,534	7,308	15,773	18,476	137,093
10% Total trans tax	37,826	1,980	39,806	3,045	6,572	7,698	57,122
	378,260	19,800	398,060	30,452	65,722	76,985	571,219

PW&CH

Gen Admi	77,875	320	78,195	5,982	12,662	16,499	113,339
Street	68,087	3,564	71,651	5,481	11,830	13,857	102,819
PW&CH Water oncall not included	129,720	4,752	134,632	10,299	22,104	26,726	193,762
PW&CH Sewer oncall not included	129,720	4,752	134,632	10,299	22,104	26,726	193,762
PW&CH Nat Gas oncall not included	129,720	4,752	134,632	10,299	22,104	26,726	193,762
PW only Trans	37,826	1,980	39,806	3,045	6,572	7,698	57,122
	572,948	20,120	593,548	45,406	97,378	118,233	854,566

PW on-call, & CH

	Total Base pay	OT	Grand total	FICA	Insurance	LAGERS	Total payroll
Gen Admi	77,875	320	78,195	5,982	12,662	16,499	113,339
Street	68,087	3,564	71,651	5,481	11,830	13,857	102,819
PW&CH Water	130,928	4,752	135,840	10,392	22,104	26,969	195,304
PW&CH Sewer	130,928	4,752	135,840	10,392	22,104	26,969	195,304
PW&CH Nat Gas	138,845	4,752	143,597	11,092	22,768	27,452	205,419
PW only Trans	37,826	1,980	39,806	3,045	6,572	7,698	57,122
	584,488	20,120	604,928	46,384	98,042	119,444	869,308

PARK BOARD

BUDGET FY 2024-25

Department Annual Management Agreement

	Hourly	hours	Total Base pay	Overtime	wages	FICA 7.65%	LAGERS 20.10 GA	Grand total salaries and wages	Total Payroll
Admininstration	1,599.96		1,599.96	0	1,599.96	122.40	321.59	2,039.15	2,039.15
Admininstration	1,599.96		1,599.96	0	1,599.96	122.40	321.59	2,039.15	2,039.15
Secretary	28.5	30	855	855	855	65.41	171.86	938.67	938.67
			3,199.92	855.00	4,054.92	310.20	815.04		5,016.97

Park Management Labor agreement \$50,000

Fuel transfer, to city Motor Fuel \$3,000

\$53,000

MINIMUM WAGE INCREASE \$12.30. (\$12.00)

Pool	Rate of pay	Rate of pay	Hours	Total	OT	Total	FICA	Total payroll
Pool Manager	\$16.00	\$16.00	360	\$5,760	\$150	\$5,910	452	6,362
Pool Asst. Manager	\$14.00	\$14.00	360	\$5,040	\$150	\$5,190	397	5,587
Lifeguards regular	\$12.30	\$12.30	7290	\$89,667	\$250	\$89,917	6879	95,604
Concession	\$12.30	\$12.30	720	\$8,856	\$50	\$8,906	681	9,587
Total Pool				\$109,323	\$600	\$109,923	\$8,409	\$117,140

15 rain days @ 9 hours @ 1 manager = 135 hours @ \$16 = \$2,160 @ \$165 fica = \$2,325 Less rain days \$2,325, \$17,875 & \$1,724

Guards (\$21,924)

July, 31 days 35 days @ 9 hours daily, 315 hours @ 10 guards = 3150 hours @ \$12.30= \$38,745

August, 15 days 46 days @ 9 hours daily, 414 hours @ 10 guards @ \$12.30 = \$50,922

May 27, 5 days 81 days 7290 hours @ \$12.30

June 22, 30 days

total days 81 15 rain days @9 hours, 90 hours @ 10 guards = 1350 hours hours @ \$12.30 = \$16,605

Concession (\$17,875) plus fica \$1,270

34 days @ 6 hours daily, 204 hours @ 1.5 employees = 306 hours @ \$12.30 = \$3,764

46 days @ 6 hours daily, 276 hours @ 1.5 employees = 414 hours @ \$12.30 = \$5,092

80 days 720 hours

15 rain days @ 6 hours daily, 90 hours @1.5 employees=135 hours @ \$12.30= \$1,601

\$8,856

(\$1,724) plus fica \$123

\$7,132

This page intentionally left blank

STATEMENT OF OUTSTANDING DEBT**FY 2024-25****Certificates of Participation, 2008 series (Refunded 2015)**

Year Ending		Interest Rate		Interest		Principal		Admin Fee		Total
June 30										
2025		2.95%	\$	7,366.16	\$	63,200.00	\$	-	\$	70,566.16
Outstanding balance			\$	10,516.77	\$	202,300.00	\$	-	\$	212,816.77

Total due 2024-25		35.75% Water	35.75% Sewer	28.5% Gen Rev	Admin fee	Total
Principal	\$	22,594.00	\$ 22,594.00	\$ 18,012.00	\$ -	\$ 63,200.00
Interest	\$	2,633.40	\$ 2,633.40	\$ 2,099.36	\$ -	\$ 7,366.16
Total payment	\$	25,227.40	\$ 25,227.40	\$ 20,111.36	\$ -	\$ 70,566.16

Small Borrower Loan, Department of Natural Resources Sewer Fund

Year Ending		Interest Rate		Interest		Principal		Admin Fee		Total
June 30										
2025		1.4%	\$	519.40	\$	5,000.00	\$	185.50	\$	5,704.90
Outstanding balance			\$	1,597.40	\$	32,100.00	\$	570.50	\$	34,267.90

Total due 2024-25 **Sewer**
\$ 5,704.90 **\$ 5,704.90**

Certificates of Participation, 2014 series Sewer Fund

Year Ending		Interest Rate		Interest		Principal		Trustee / Paying Agent Fees		Total
June 30										
2025		3.27%	\$	11,077.13	\$	56,300.00	\$	1,200.00	\$	68,577.13
Outstanding Balance			\$	26,045.57	\$	310,600.00	\$	-	\$	336,645.57

Total due 2024-25 **Sewer**
\$ 68,577.13 **\$ 68,577.13**

Certificates of Participation, 2017 series (PW Facility)

Year Ending		Interest Rate		Interest		Principal				Total
June 30										
2025		3.85%	\$	20,132.01	\$	32,156.28			\$	52,288.29
Outstanding Balance			\$	128,743.99	\$	498,715.50			\$	627,459.49

Total due 2024-25		Gen Fund		Water		Sewer		Natural Gas		Total
\$ 52,288.29	\$	13,072.08	\$	13,072.07	\$	13,072.07	\$	13,072.07	\$	52,288.29
Principal	\$	8,039.07	\$	8,039.07	\$	8,039.07	\$	8,039.07	\$	32,156.28
Interest	\$	5,033.01	\$	5,033.00	\$	5,033.00	\$	5,033.00	\$	20,132.01
Total payment	\$	13,072.08	\$	13,072.07	\$	13,072.07	\$	13,072.07	\$	52,288.29

Certificates of Participation, 2019 series, Lift Station #4 improvements Sewer Fund

Year Ending	Interest Rate	Interest	Principal	Admin fee	Total
June 30					
2025	4.23%	\$ 36,726.80	\$ 57,817.00	\$ -	\$ 94,543.80
Total		\$ 215,238.23	\$ 824,732.00	\$ -	\$ 1,039,970.23

Total due
FY 2024-25 **Sewer**
94,543.80 **94,543.80**

Bond Series 2020, NH Municipal Aquatic Facility, Park Board

Year Ending	Interest Rate	Interest	Principal	Admin fee	Total
June 30					
2024-25	2.00%	\$ 26,746.00	\$ 106,600.00	\$ -	\$ 133,346.00
Total		\$ 142,873.00	\$ 1,257,200.00	\$ -	\$ 1,400,073.00

TOTAL DEBT PAYMENT FY 24-25

Summary

	<u>Interest</u>	<u>Principal</u>	<u>Admin Fee</u>	<u>Total</u>
Debt Service FY				
24-25	\$ 102,567.50	\$ 321,073.28	\$ 1,385.50	\$ 425,026.28

TOTAL OUTSTANDING DEBT

Total Outstanding				
Debt	\$ 525,014.96	\$ 3,125,647.50	\$ 570.50	\$ 3,651,232.96

Refinanced 2008
New COP 2015

EXHIBIT B TO LEASE PURCHASE AGREEMENT

PAYMENT SCHEDULE

Rental payments will be made in accordance with Section 4.01 and this Payment Schedule.

Commencement Date: May 18, 2015

Interest rate used to calculate Interest Portions of Rental Payments: 2.95%

<u>Payment Date</u>	<u>Principal Component</u>	<u>Interest Component</u>	<u>Rental Payment</u>	<u>Purchase Price</u>
7/1/2015	\$ 52,600.00	\$ 2,833.69	\$ 55,433.69	\$751,600.00
1/1/2016	24,300.00	11,086.10	35,386.10	727,300.00
7/1/2016	24,300.00	10,727.68	35,027.68	703,000.00
1/1/2017	24,100.00	10,369.25	34,469.25	678,900.00
7/1/2017	24,200.00	10,013.78	34,213.78	654,700.00
1/1/2018	24,000.00	9,656.83	33,656.83	630,700.00
7/1/2018	24,000.00	9,302.83	33,302.83	606,700.00
1/1/2019	26,300.00	8,948.83	35,248.83	580,400.00
7/1/2019	26,300.00	8,560.90	34,860.90	554,100.00
1/1/2020	26,100.00	8,172.98	34,272.98	528,000.00
7/1/2020	26,000.00	7,788.00	33,788.00	502,000.00
1/1/2021	28,200.00	7,404.50	35,604.50	473,800.00
7/1/2021	28,200.00	6,988.55	35,188.55	445,600.00
1/1/2022	27,900.00	6,572.60	34,472.60	417,700.00
7/1/2022	27,900.00	6,161.08	34,061.08	389,800.00
1/1/2023	30,100.00	5,749.55	35,849.55	359,700.00
7/1/2023	30,000.00	5,305.58	35,305.58	329,700.00
1/1/2024	32,100.00	4,863.08	36,963.08	297,600.00
7/1/2024	32,100.00	4,389.60	36,489.60	265,500.00
1/1/2025	31,600.00	3,916.13	35,516.13	233,900.00
7/1/2025	31,600.00	3,450.03	35,050.03	202,300.00
1/1/2026	33,500.00	2,983.93	36,483.93	168,800.00
7/1/2026	33,500.00	2,489.80	35,989.80	135,300.00
1/1/2027	32,900.00	1,995.68	34,895.68	102,400.00
7/1/2027	32,900.00	1,510.40	34,410.40	69,500.00
1/1/2028	34,800.00	1,025.13	35,825.13	34,700.00
7/1/2028	34,700.00	511.83	35,211.83	0.00
	<u>\$804,200.00</u>	<u>\$162,778.34</u>	<u>\$966,978.34</u>	

CERTIFICATE OF PARTICIPATION

Gen Rev Water Sewer **SERIES 2008 REFINANCED SERIES 2015**
28.5% 35.75% 35.75%

Small Borrower Loan Amortization (Level Debt) City of New Haven

Loan Statistics

Principal Amount:	94,989.15	Day-count Method	30/360
Interest Rate:	1.40%	Denomination	100
Dated Date:	9/14/2010	Prin. Pmts/Yr	1
Issue Date:	9/14/2010	Total Prin.Pmts	20
First Interest Payment Date	7/1/2012	Admin Fee	0.50%
First Principal Payment Date	7/1/2012		
Last Payment	7/1/2031		

Payment Date	Payment Number	Interest	Principal	Total P & I	Annual Payment	Principal Balance	Admin Fee	Total P&I + Admin Fee	Annual Outlay
9/14/2010						94,989.15			
1/1/2012						94,989.15			
7/1/2012	1	609.56	4,069.15	4,678.71	4,678.71	90,900.00	474.85	5,153.56	5,153.56
1/1/2013		636.30		636.30		90,900.00		636.30	
7/1/2013	2	636.30	4,000.00	4,636.30	5,272.60	86,900.00	454.50	5,090.80	5,727.10
1/1/2014		608.30		608.30		86,900.00		608.30	
7/1/2014	3	608.30	4,100.00	4,708.30	5,316.60	82,800.00	434.50	5,142.80	5,751.10
1/1/2015		579.60		579.60		82,800.00		579.60	
7/1/2015	4	579.60	4,200.00	4,779.60	5,359.20	78,600.00	414.00	5,193.60	5,773.20
1/1/2016		550.20		550.20		78,600.00		550.20	
7/1/2016	5	550.20	4,300.00	4,850.20	5,400.40	74,300.00	393.00	5,243.20	5,793.40
1/1/2017		520.10		520.10		74,300.00		520.10	
7/1/2017	6	520.10	4,300.00	4,820.10	5,340.20	70,000.00	371.50	5,191.60	5,711.70
1/1/2018		490.00		490.00		70,000.00		490.00	
7/1/2018	7	490.00	4,400.00	4,890.00	5,380.00	65,600.00	350.00	5,240.00	5,730.00
1/1/2019		459.20		459.20		65,600.00		459.20	
7/1/2019	8	459.20	4,500.00	4,959.20	5,418.40	61,100.00	328.00	5,287.20	5,748.40
1/1/2020		427.70		427.70		61,100.00		427.70	
7/1/2020	9	427.70	4,600.00	5,027.70	5,455.40	56,500.00	305.50	5,333.20	5,780.90
1/1/2021		395.50		395.50		56,500.00		395.50	
7/1/2021	10	395.50	4,700.00	5,095.50	5,491.00	51,800.00	282.50	5,378.00	5,773.50
1/1/2022		362.60		362.60		51,800.00		362.60	
7/1/2022	11	362.60	4,800.00	5,162.60	5,525.20	47,000.00	259.00	5,421.60	5,784.20
1/1/2023		329.00		329.00		47,000.00		329.00	
7/1/2023	12	329.00	4,900.00	5,229.00	5,558.00	42,100.00	235.00	5,464.00	5,793.00
1/1/2024		294.70		294.70		42,100.00		294.70	
7/1/2024	13	294.70	5,000.00	5,294.70	5,589.40	37,100.00	210.50	5,505.20	5,799.90
1/1/2025		259.70		259.70		37,100.00		259.70	
7/1/2025	14	259.70	5,000.00	5,259.70	5,619.40	32,100.00	185.50	5,445.20	5,704.90
1/1/2026		224.70		224.70		32,100.00		224.70	
7/1/2026	15	224.70	5,100.00	5,324.70	5,549.40	27,000.00	160.50	5,485.20	5,709.90
1/1/2027		189.00		189.00		27,000.00		189.00	
7/1/2027	16	189.00	5,200.00	5,389.00	5,578.00	21,800.00	135.00	5,524.00	5,713.00
1/1/2028		152.60		152.60		21,800.00		152.60	
7/1/2028	17	152.60	5,300.00	5,452.60	5,605.20	16,500.00	109.00	5,561.60	5,714.20
1/1/2029		115.50		115.50		16,500.00		115.50	
7/1/2029	18	115.50	5,400.00	5,515.50	5,631.00	11,100.00	82.50	5,598.00	5,713.50
1/1/2030		77.70		77.70		11,100.00		77.70	
7/1/2030	19	77.70	5,500.00	5,577.70	5,655.40	5,600.00	55.50	5,633.20	5,710.90
1/1/2031		39.20		39.20		5,600.00		39.20	
7/1/2031	20	39.20	5,600.00	5,639.20	5,678.40	-	28.00	5,667.20	5,708.40
		14,032.78	94,989.15	109,001.91			5,268.85	114,270.76	114,270.76

Loan Amount \$ 94,989.15

DEPARTMENT OF NATURAL RESOURCES

SMALL BORROWER LOAN

IMPROVEMENTS TO THE WASTEWATER TREATMENT FACILITY

UV DISINFECTION TO MEET MSOP EFFLUENT LIMITS

Average annual payment	5,713.54
Monthly payment	476.13

CERTIFICATE DEBT SERVICE
CITY of NEW HAVEN, MISSOURI
CERTIFICATES of PARTICIPATION, SERIES 2014
(BANK PLACEMENT STRUCTURE)
\$800K New Money Par
2029 Final Maturity, Level Debt Service
Final Pricing

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
05/01/2016			13,152.67	13,152.67	
11/01/2015	42,100	3.270%	13,080.00	55,180.00	68,332.67
05/01/2016			12,391.67	12,391.67	
11/01/2016	43,600	3.270%	12,391.67	55,991.67	68,383.34
05/01/2017			11,678.81	11,678.81	
11/01/2017	45,000	3.270%	11,678.81	56,678.81	68,357.62
05/01/2018			10,943.06	10,943.06	
11/01/2018	46,400	3.270%	10,943.06	57,343.06	68,286.12
05/01/2019			10,184.42	10,184.42	
11/01/2019	48,000	3.270%	10,184.42	58,184.42	68,366.64
05/01/2020			9,399.62	9,399.62	
11/01/2020	49,500	3.270%	9,399.62	58,899.62	68,299.24
05/01/2021			8,590.29	8,590.29	
11/01/2021	51,200	3.270%	8,590.29	59,790.29	68,380.58
05/01/2022			7,753.17	7,753.17	
11/01/2022	52,800	3.270%	7,753.17	60,553.17	68,306.34
05/01/2023			6,889.89	6,889.89	
11/01/2023	54,500	3.270%	6,889.89	61,389.89	68,279.76
05/01/2024			5,998.82	5,998.82	
11/01/2024	56,300	3.270%	5,998.82	62,298.82	68,297.64
05/01/2025			5,078.31	5,078.31	
11/01/2025	58,200	3.270%	5,078.31	63,278.31	68,356.62
05/01/2026			4,126.74	4,126.74	
11/01/2026	60,100	3.270%	4,126.74	64,226.74	68,353.48
05/01/2027			3,144.11	3,144.11	
11/01/2027	62,000	3.270%	3,144.11	65,144.11	68,288.22
05/01/2028			2,130.41	2,130.41	
11/01/2028	64,100	3.270%	2,130.41	66,230.41	68,360.82
05/01/2029			1,082.37	1,082.37	
11/01/2029	66,200	3.270%	1,082.37	67,282.37	68,384.74
	800,000		225,018.05	1,025,018.05	1,025,018.05

CERTIFICATE OF PARTICIPATION
SERIES 2014

Wastewater Lift Station 1 & 2 project

BOND DEBT SERVICE
CITY of NEW HAVEN, MISSOURI
LEASE PURCHASE AGREEMENT, SERIES 2017
(BANK PLACEMENT STRUCTURE)
New Money Project
Non-Rated, 2037 Final Maturity
Final Pricing

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
09/01/2017	11,510.30	3.850%	14,633.85	26,144.15	
03/01/2018	12,428.72	3.850%	13,715.43	26,144.15	52,288.30
09/01/2018	12,667.97	3.850%	13,476.17	26,144.14	
03/01/2019	12,911.83	3.850%	13,232.32	26,144.15	52,288.29
09/01/2019	13,160.38	3.850%	12,983.76	26,144.14	
03/01/2020	13,413.72	3.850%	12,730.43	26,144.15	52,288.29
09/01/2020	13,671.93	3.850%	12,472.21	26,144.14	
03/01/2021	13,935.12	3.850%	12,209.03	26,144.15	52,288.29
09/01/2021	14,203.37	3.850%	11,940.78	26,144.15	
03/01/2022	14,478.79	3.850%	11,667.36	26,144.15	52,288.30
09/01/2022	14,755.46	3.850%	11,388.68	26,144.14	
03/01/2023	15,039.51	3.850%	11,104.84	26,144.15	52,288.29
09/01/2023	15,329.02	3.850%	10,815.13	26,144.15	
03/01/2024	15,624.10	3.850%	10,520.05	26,144.15	52,288.30
09/01/2024	15,924.86	3.850%	10,219.28	26,144.14	
03/01/2025	16,231.42	3.850%	9,912.73	26,144.15	52,288.29
09/01/2025	16,543.87	3.850%	9,600.27	26,144.14	
03/01/2026	16,862.34	3.850%	9,281.80	26,144.14	52,288.28
09/01/2026	17,186.94	3.850%	8,957.20	26,144.14	
03/01/2027	17,517.78	3.850%	8,626.36	26,144.15	52,288.29
09/01/2027	17,855.01	3.850%	8,289.14	26,144.15	
03/01/2028	18,198.72	3.850%	7,945.43	26,144.15	52,288.30
09/01/2028	18,549.04	3.850%	7,595.10	26,144.14	
03/01/2029	18,906.11	3.850%	7,238.03	26,144.14	52,288.28
09/01/2029	19,270.05	3.850%	6,874.09	26,144.14	
03/01/2030	19,641.00	3.850%	6,503.14	26,144.14	52,288.28
09/01/2030	20,019.09	3.850%	6,125.05	26,144.14	
03/01/2031	20,404.46	3.850%	5,739.69	26,144.15	52,288.29
09/01/2031	20,797.25	3.850%	5,346.90	26,144.15	
03/01/2032	21,197.59	3.850%	4,946.55	26,144.14	52,288.29
09/01/2032	21,605.65	3.850%	4,538.50	26,144.15	
03/01/2033	22,021.55	3.850%	4,122.59	26,144.14	52,288.29
09/01/2033	22,445.47	3.850%	3,698.68	26,144.15	
03/01/2034	22,877.55	3.850%	3,266.60	26,144.15	52,288.30
09/01/2034	23,317.94	3.850%	2,826.21	26,144.15	
03/01/2035	23,768.81	3.850%	2,377.34	26,144.15	52,288.30
09/01/2035	24,224.32	3.850%	1,919.83	26,144.15	
03/01/2036	24,690.64	3.850%	1,453.51	26,144.15	52,288.30
09/01/2036	25,165.93	3.850%	878.21	26,144.14	
03/01/2037	25,650.38	3.850%	493.77	26,144.15	52,288.29
	724,000.00		321,765.84	1,045,765.84	1,045,765.84

CERTIFICATE OF PARTICIPATION SERIES 2017
PUBLIC WORKS FACILITY

BOND DEBT SERVICE
CITY of NEW HAVEN, MISSOURI
EQUIPMENT LEASE PURCHASE AGREEMENT, SERIES 2019
(BANK PLACEMENT STRUCTURE)
New Money Project
Non-Rated, 2036 Final Maturity
Final Pricing

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2019	21,243	4.230%	26,028.60	47,271.60	
05/01/2020	23,694	4.230%	23,577.11	47,271.11	94,542.71
11/01/2020	24,195	4.230%	23,075.98	47,270.88	
05/01/2021	24,707	4.230%	22,584.26	47,271.26	94,542.24
11/01/2021	25,230	4.230%	22,041.71	47,271.71	
05/01/2022	25,763	4.230%	21,508.09	47,271.09	94,542.80
11/01/2022	26,308	4.230%	20,963.20	47,271.20	
05/01/2023	26,865	4.230%	20,406.79	47,271.79	94,542.99
11/01/2023	27,433	4.230%	19,838.59	47,271.59	
05/01/2024	28,013	4.230%	19,258.39	47,271.91	94,542.98
11/01/2024	28,606	4.230%	18,665.91	47,271.89	
05/01/2025	29,211	4.230%	18,060.89	47,271.08	94,543.80
11/01/2025	29,828	4.230%	17,443.08	47,271.22	
05/01/2026	30,459	4.230%	16,812.22	47,271.01	94,542.30
11/01/2026	31,103	4.230%	16,168.01	47,271.18	
05/01/2027	31,761	4.230%	15,510.18	47,271.44	94,542.19
11/01/2027	32,433	4.230%	14,838.44	47,271.48	
05/01/2028	33,119	4.230%	14,152.48	47,271.01	94,542.92
11/01/2028	33,819	4.230%	13,452.01	47,271.74	
05/01/2029	34,535	4.230%	12,735.74	47,271.33	94,542.75
11/01/2029	35,265	4.230%	12,008.33	47,271.47	
05/01/2030	36,011	4.230%	11,260.47	47,271.84	94,542.80
11/01/2030	36,773	4.230%	10,488.84	47,271.09	
05/01/2031	37,550	4.230%	9,721.09	47,270.91	94,542.93
11/01/2031	38,344	4.230%	8,926.91	47,270.93	
05/01/2032	39,155	4.230%	8,115.93	47,271.80	94,541.84
11/01/2032	39,984	4.230%	7,287.80	47,271.14	
05/01/2033	40,829	4.230%	6,442.14	47,271.61	94,542.94
11/01/2033	41,693	4.230%	5,578.81	47,271.80	
05/01/2034	42,575	4.230%	4,696.80	47,271.34	94,543.41
11/01/2034	43,475	4.230%	3,796.34	47,271.84	
05/01/2035	44,395	4.230%	2,876.84	47,271.89	94,543.18
11/01/2035	45,334	4.230%	1,937.89	47,271.08	
05/01/2036	46,292	4.230%	979.08		94,542.97
	1,136,000		471,227.75	1,607,227.75	1,607,227.75

CERTIFICATE OF PARTICIPATION

SERIES 2019

Wastewater Lift Station 4 Improvements and force main project

BOND DEBT SERVICE

City of New Haven, Missouri
General Obligation Bonds, Series 2020

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bond Balance	Total Bond Value
12/30/2020						1,600,000	1,600,000
03/01/2022	29,200	2.000%	37,422.22	66,622.22		1,570,800	1,570,800
09/01/2022	51,000	2.000%	15,708.00	66,708.00	133,330.22	1,519,800	1,519,800
03/01/2023	51,500	2.000%	15,198.00	66,698.00		1,468,300	1,468,300
09/01/2023	52,000	2.000%	14,683.00	66,683.00	133,381.00	1,416,300	1,416,300
03/01/2024	52,500	2.000%	14,163.00	66,663.00		1,363,800	1,363,800
09/01/2024	53,000	2.000%	13,638.00	66,638.00	133,301.00	1,310,800	1,310,800
03/01/2025	53,600	2.000%	13,108.00	66,708.00		1,257,200	1,257,200
09/01/2025	54,100	2.000%	12,572.00	66,672.00	133,380.00	1,203,100	1,203,100
03/01/2026	54,600	2.000%	12,031.00	66,631.00		1,148,500	1,148,500
09/01/2026	55,200	2.000%	11,485.00	66,685.00	133,316.00	1,093,300	1,093,300
03/01/2027	55,700	2.000%	10,933.00	66,633.00		1,037,600	1,037,600
09/01/2027	56,300	2.000%	10,376.00	66,676.00	133,309.00	981,300	981,300
03/01/2028	56,900	2.000%	9,813.00	66,713.00		924,400	924,400
09/01/2028	57,400	2.000%	9,244.00	66,644.00	133,357.00	867,000	867,000
03/01/2029	58,000	2.000%	8,670.00	66,670.00		809,000	809,000
09/01/2029	58,600	2.000%	8,090.00	66,690.00	133,360.00	750,400	750,400
03/01/2030	59,200	2.000%	7,504.00	66,704.00		691,200	691,200
09/01/2030	59,800	2.000%	6,912.00	66,712.00	133,416.00	631,400	631,400
03/01/2031	60,300	2.000%	6,314.00	66,614.00		571,100	571,100
09/01/2031	61,000	2.000%	5,711.00	66,711.00	133,325.00	510,100	510,100
03/01/2032	61,600	2.000%	5,101.00	66,701.00		448,500	448,500
09/01/2032	62,200	2.000%	4,485.00	66,685.00	133,386.00	386,300	386,300
03/01/2033	62,800	2.000%	3,863.00	66,663.00		323,500	323,500
09/01/2033	63,400	2.000%	3,235.00	66,635.00	133,298.00	260,100	260,100
03/01/2034	64,100	2.000%	2,601.00	66,701.00		196,000	196,000
09/01/2034	64,700	2.000%	1,960.00	66,660.00	133,361.00	131,300	131,300
03/01/2035	65,300	2.000%	1,313.00	66,613.00		66,000	66,000
09/01/2035	66,000	2.000%	660.00	66,660.00	133,273.00		
	1,600,000		266,793.22	1,866,793.22	1,866,793.22		

BOND SERIES 2020

NH MUNICIPAL AQUATIC FACILITY

This information is provided based on the factual information and assumptions provided to Gilmore & Bell, P.C. by a party to or a representative of a party to the proposed transaction. This information is intended to provide factual information only and is provided in conjunction with our legal representation. It is not intended as financial advice or a financial recommendation to any party. Gilmore & Bell, P.C. is not a financial advisor or a "municipal advisor" as defined in the Securities Exchange Act of 1934, as amended.

2024 Street Maintenance and Improvement Plan - 15 Year

Note: Plan consists of some type of asphalt resurfacing (full depth reconstruction, mill & overlay or NovaChip) to all asphalt surfaced streets in the City of New Haven over a 15 year period. Concrete streets and gravel roadways will be maintained through existing maintenance budgets. This plan should be reviewed yearly to allow for changes based on the condition of the streets.

Construction Year	Budget Year	Local Projects		Federal Projects				
		Street	Project Cost	Total Projects Cost	Project Name	Project Cost	City Obligation	City Less Utilities
2024	2024 - 2025	Douglas	\$345,950.00	\$345,950.00				
2025	2025 - 2026		\$163,865.00	\$163,865.00	Circle, Elton, Maiden CDBG	\$812,243.94	\$312,243.94	\$163,865.00
2026	2026 - 2027	Olive	\$309,168.20	\$309,168.20				
2027	2027 - 2028		\$63,110.00	\$63,110.00	Locust,Olive,Thurman CDBG	\$848,654.00	\$348,654.00	\$63,110.00
2028	2028 - 2029	Locust Picot George Bates MacArthur Filmore Place Sawyer Terrace Hancock Dwyane Von Behren Franklin Immanuel Seitter	\$324,754.00	\$324,754.00				
2029	2029-2030	Danny Scott Hellmann East Industrial	\$217,899.00	\$217,899.00				

2024 Street Maintenance and Improvement Plan - 15 Year

Construction Year	Budget Year	Local Projects		Federal Projects		City Obligation	City Less Utilities
		Street	Project Cost	Total Projects Cost	Project Name		
2030	2030 - 2031	Shamrock	\$232,143.60	\$232,143.60			
		Clover					
		Orchard					
		Lion					
		Park					
2031	2031 - 2032	Hickory	\$206,512.60	\$206,512.60			
		Center					
		Roberta					
2032	2032 - 2033	Emmons	\$271,996.20	\$271,996.20			
		Washington					
		Selma					
		High					
2033	2033 - 2034	Thurman		\$236,660.00			
		Miller	\$236,660.00				
		Wall					
2034	2034 - 2035	Maupin	\$247,675.40	\$247,675.40			
		Wall					
2035	2035 - 2036	Mary Hammack	\$289,067.40	\$289,067.40			
		Short					
		MacArthur					

2024 Street Maintenance and Improvement Plan - 15 Year

Local Projects			Federal Projects						
Construction Year	Budget Year	Street	Project Cost	Total Projects Cost	Project Name	Project Cost	City Obligation	City Less Utilities	
2036	2036 - 2037	Pecan							
		Walnut							
		Bates							
		Industrial							
		Arizona	\$230,899.80	\$230,899.80					
2037	2037 - 2038	Kenneth							
		Haven Manor							
		Morgan							
		Vine							
		Sunset	\$245,492.80	\$245,492.80					
2038	2038 - 2039	McNair							
		Miller	\$172,821.40	\$172,821.40					
		Front							
		Olive							
		Main							
		Cottonwood							
			15 Year Total	\$3,558,015.40					
			Yearly Average	\$237,201.03					

This page intentionally left blank

CAPITAL EXPENDITURES

5/14/2024

ADMINISTRATION

Source of Funds									
PROJECT LISTING	DEPARTMENT	BUDGET	DESCRIPTION	City Funds	ARPA	Grants	Park	Other Funds	
01-10-4250 Building Improvement	Admin	\$30,000	remodel city hall, clerk/city admin offices	\$30,000					
Total Administration		\$30,000		\$30,000	\$	-	\$	-	\$
STREET									
01-11-4040 Equipment > \$5,000	General/Nat Gas/Water/Sewer/Park	\$8,000	tractor\$8,000	\$8,000	\$	-	\$	-	\$
01-11-4244 Vehicle	General/Nat Gas/Water/Sewer	\$17,250	pick-up	\$17,250	\$	-	\$	-	\$
Total Street		\$25,250		\$25,250	\$	-	\$	-	\$
PARK									
03-20-4040 Equipment > \$5,000	Park/General/Nat Gas/Water/Sewer	\$8,000	60 to 80HP tractor	\$0	\$	-	\$	8,000	\$
Total Park		\$8,000		\$0	\$	-	\$	8,000	\$
Natural Gas									
04-30-4040 Equipment > \$5,000	General/Nat Gas/Water/Sewer/Park	\$20,814	tractor, \$8,000, \$8,000 hightide system, utility billing mobile data collector, \$4,814	\$20,814	\$	-	\$	-	\$
04-30-4244 Vehicle		\$17,250	pick-up	\$17,250	\$	-	\$	-	\$
04-30-4348 Infrastructure > \$25,000		\$40,000	Build a building over Town Border Station	\$40,000	\$	-	\$	-	\$
		\$78,064		\$78,064					
Capital Improvement Sales Tax									
08-50-4348 Infrastructure > \$25,000	CIST	\$366,370	Douglas St. SMIP, Douglas St. Hwy 100 to NH Library	\$366,370	\$	-	\$	-	\$
Total CIST		\$366,370		\$366,370	\$	-	\$	-	\$

Source of Funds										
PROJECT LISTING			DEPARTMENT	BUDGET	DESCRIPTION	City Funds	ARPA	Grants	Park	Other Funds
Water										
09-60-4040	Equipment > \$5,000	General/Nat Gas/ Water/Sewer/Park	\$12,814	tractor\$8,000,utility billing mobile data collector,\$4,814	\$12,814	\$	-	\$	-	\$
09-60-4179	Vehicle	General/Nat Gas/Water/Sewer	\$17,250	pick-up	\$17,250	\$	-	\$	-	\$
09-60-4348	Infrastructure > \$25,000	Water	\$190,000	inspect,clean, disinfect interior, paint inside bowl, paint exterior Tower No. 2,\$190,000, R & R	\$190,000	\$	-	\$	-	\$
Total Water			\$220,064		\$220,064	\$	-	\$	-	\$
Sewer										
11-61-4040	Equipment > \$5,000	General/Nat Gas/ Water/Sewer,COP 2019 funds	\$157,814	tractor\$8,000,utility billing mobile data collector,\$4814,portable generator LS 4, \$145,000	\$12,814	\$	-	\$	-	\$145,000
11-61-4179	Vehicle	General/Nat Gas/ Water/Sewer	\$17,250	pick-up	\$17,250	\$	-	\$	-	\$
11-61-4348	Infrastructure > \$25,000	Sewer	\$382,079	CIPP lining,\$60,000; Lagoon Sludge removal,\$60,000; LS No 7 replacement, \$151,000 LS No 6,\$111,079	\$120,000	\$	262,079	\$	-	\$
11-61-4398	Infrastructure < \$25,000		\$28,000	eliminat sewer later Kenneth&Roberta, \$13,000,manhole lining,\$15,000	\$28,000	\$	-	\$	-	\$
Total Sewer			\$585,143		\$178,064	\$	262,079	\$	-	\$ 145,000
TOTAL CAPITAL EXPENDITURES			\$1,312,891		\$897,812	\$262,079	\$0	\$8,000		\$145,000

BUDGET FY 24-25, FUND TRANSFERS

FUND TRANSFERS

		Proposed Budget FY 24-25	Source of Funds	Use of Funds
GENERAL FUND				
Transfers In				
01-03-3190	From Park Board	\$ 9,000	Park Funds	Management Agreement
Total Transfers In		\$ 9,000		
Transfers Out				
01-10-4212	To Water Fund	\$ 22,000	Gen Fund/ARPA	Water Study
01-10-4396	To Sewer Fund	\$ 191,079	Gen Fund/ARPA	Sewer Study
01-11-4232	CIST	\$ 50,000	Gen Fund	Capital Projects (SMIP)
Total Transfers Out		\$ 263,079		
Park Maintenance & Improvement Fund				
Transfers Out				
02-20-4224	To Park Board	\$ 90,000	PM&I Fund	Operating
Total Transfers Out		\$ 90,000		
Park Board				
Transfers In				
03-03-3171	From PM&I Fund	\$ 90,000	PM&I Fund	Operating
Total Transfer In		\$ 90,000		
Transfer Out				
03-20-4201	To General Fund	\$ 9,000	Park Board	Management Agreement
03-20-4382	To Natural Gas Fund	\$ 12,000	Park Board	Management Agreement
03-20-4383	To Water Fund	\$ 12,000	Park Board	Management Agreement
03-20-4384	To Sewer Fund	\$ 12,000	Park Board	Management Agreement
03-20-4385	To Transportation Tax	\$ 5,000	Park Board	Management Agreement
03-20-4386	To Motor Fuel	\$ 3,000	Park Board	Management Agreement
03-21-4810	To CIPRF	\$ 5,000	Park Board	repayment of loan
Total Transfer Out		\$ 58,000		
Natural Gas				
Transfers In				
04-03-3190	From Park Board	\$ 12,000	Park Board	Management Agreement
Total Transfers In		\$ 12,000		
Transportation Tax				
Transfers In				

BUDGET FY 24-25, FUND TRANSFERS

05-03-3190	From Park Board	\$ 5,000	Park Board	Management Agreement
Total Transfers In		\$ 5,000		
Transfers Out				
05-40-4500	To CIST	\$ 50,000	Trans Tax	Capital Projects (SMIP)
Total Transfers Out		\$ 50,000		
Motor Fuel Transfers In				
06-03-3199	From Park Board	\$ 3,000	Park Board	Management Agreement
Total Transfers In		\$ 3,000		
Transfers Out				
06-41-4500	To CIST	\$ 25,000	Motor Fuel	Capital Projects (SMIP)
Total Transfers Out		\$ 25,000		
Capital Improvement Sales Tax Transfers In				
08-03-3170	From General Fund	\$50,000	General Fund	Capital Projects (SMIP)
08-03-3177	From Transportation Tax	\$50,000	Transportation Tax	Capital Projects (SMIP)
08-03-3192	From Motor Fuel	\$25,000	Motor Fuel	Capital Projects (SMIP)
Total Transfers In		\$125,000		
Water Fund Transfers In				
09-03-3190	From Park Board	\$ 12,000	Park Board	Management Agreement
09-03-3246	From General Revenue	\$ 22,000	Gen Rev/ARPA	Water Study
Total Transfers In		\$ 34,000		
Sewer Fund Transfers In				
11-03-3190	From Park Board	\$ 12,000	Park Board	Management Agreement
11-03-3247	From General Revenue	\$191,079	Gen Fund/ARPA	Sewer Study
Transfers In		\$203,079		
Capital Improvement Project Reserve Fund Transfers In				
14-03-3165	From Park Board		Park Board	repayment of loan
Transfers In		\$ 5,000		
TOTAL TRANSFERS IN (ALL FUNDS)		\$486,079		
TOTAL TRANSFERS OUT (ALL FUNDS)		\$486,079		

This page intentionally left blank

GENERAL FY 2024-25**FUND**

The General Fund is the primary operating fund of the City and is utilized to account for resources traditionally associated with government, which are not required legally or by sound financial management to be accounted for in another fund. The functions accounted for in the General Fund included general administration, records and financial management, public safety, municipal court, and public infrastructure.

The change in cash balance is a negative and will be covered by prior year fund balance.

Current Cash Balance as of June 5, 2024	\$784,713
Riverfront Site Restricted	\$30,314
Prop P Restricted	\$90,867
Prop P Reserve	\$21,819
Police Restricted donation	\$33,319
ARPA - CASH	\$214,569

BUDGET SUMMARY**Revenue**

01-03-3160	NH Special Road	\$10,000
Surplus Property, estimated value		
01-03-3153	2012 Ford utility	\$3,000 split between st, ng,ws,ss,pk
01-03-3153	John Deere 301 tractor	\$375 split between st., ng.,ws.,ss

Grant

01-03-3242	Grant - Public Works	\$10,000 FC Transportation grant ADA Transition Plan
------------	----------------------	--

Transfer In

01-03-3190	Park Board operating transfer	\$9,000 Management Service Agreement
------------	-------------------------------	--------------------------------------

Expenses

01-10-4326	Computer Software	\$2,900 BOA laptops (5)
01-10-4070	Plannin Consultants	\$35,000 Comprehensive Plan update
01-10-4327	Sister City Partnership	\$4,000 30th Anniversary
01-10-4089	Audit Services	\$16,000 Annual Audit (single audit expends \$750,000 or more in federal awards)
01-10-4212	Water Fund	\$22,000 Engineering water report, funding source ARPA funds
01-10-4396	Sewer Fund	\$191,079 Engineering wastewater study \$30,000, \$50,000 LS 7 improvements,\$111,079 LS 6 improvements, funding source ARPA funds
01-10-4276	EPA OU3 monitoring (decommission of wells)	\$35,000 Funding source Riverfront Site Restricted, (\$30,312)
01-11-4232	CIST	\$50,000 SMIP project, Douglas Street
01-11-4398	Infrastructure < \$25,000	\$2,500 Hwy 100 Improvement (compost, tower, park)\$2500
01-11-4078	Engineering/Consulting	\$20,000 ADA Transition Plan
01-14-4326	Computer Software	\$2,300 Ominigo, PA Portal

01-12-4431	Dispatching Services	\$6,000	Dispatch agreement with Franklin County
01-12-4326	Computer Software	\$9,400	Ominigo \$7,000, 3 pc @\$800=\$2,400
01-12-4435	FC Law	\$59,609	\$235,000 July 2024, note will need an agreement for
	Enforcement	\$175,000	3-6 month to asisst with transition
01-12-4140	Professional Development	\$9,000	\$5,000 Command College, \$4,000 officer trainings
01-13-4399	Equipment <	\$4,000	EMA radios
	\$5,000		

Capital Outlay

01-10-4250	Building improvement	\$30,000	remodel city hall, admin/clerk offices
01-11-4040	Equipment > \$5,000	\$8,000	60 to 80 HP Tractor, split between st,ng,ws,ss,pk
01-11-4244	Vehicles	\$17,250	new utility p.u., split between st,ng,ws,ss,pk

SMIP FY 23-24 Projects

Douglas Street	\$345,950
Douglas St sidewalk, Hwy 100 to NH Library	\$20,420
	\$366,370

Debt Service	Principal	Interest	Total
COP 2008 (refunded 2015) (7-1-202	\$18,012.00	\$2,099.36	\$20,111.36 01-10-4805 / 01-10-4801
COP 2017 Public Works (3-1-2037)	\$8,039.07	\$5,033.01	\$13,072.08 01-11-4369 / 01-11-4802
	\$26,051.07	\$7,132.37	\$33,183.44

ARPA Funding **Remaining ARPA funds \$213,079; \$22,000 WS report, \$30,000 SS report, \$50,000 LS 7, \$111,079 LS 6 total allocated \$213,079**

PARK MAINTENANCE AND IMPROVEMENT	FY 2024-25
Current Cash Balance June 5, 2024	\$ 55,612
Budget Summary	
Revenue	
02-03-3002-19	\$92,400
Expenses	
Transfer to Park	\$90,000

PARK BOARD FY 2024-25

The Park & Recreation Fund is used to account for all operations of the New Haven Park and Recreation Department. The Park & Recreation Fund is under the exclusive control of the Park and Recreation Board created by Section 235.090 of the Municipal Code of the City of New Haven. The board oversees and regulates all money collected to the fund and the supervision, improvement, care and custody of all park facilities. All monies received by the Park and Recreation Department are deposited in this fund, kept separate from other monies of the City. Expenditures in the Park & Recreation Fund are supported through user fees, property tax, and a .0025% dedicated sales tax approved by New Haven voters in April 2012,

The change in cash balance is a negative and will be covered by prior year fund balance.

Current Cash Balance as of June 5, 2024	\$18,455	
Savings account	\$203,093	
Dedicated Property tax, Pool	\$105,871	
Downtown Playground donation		\$22,582
TOTAL CASH BALANCE AND RESERVES	\$327,419	

Budget Summary

Revenue

03-03-3002-18	Property Taxes Dedicated	\$142,330
03-03-3016	Park Sales Tax	\$70,000
03-03-3140	Interest	\$200
03-03-3153	Surplus Property	\$10,000

John Deere 3320
tractor w/loader

Transfer In

03-03-3171	PMI	\$90,000
------------	-----	----------

Grant Funding

03-03-3228	Mirma Grant, pool audits	\$3,000
	Pool total revenue	\$38,200
	City Park Rental	\$4,990
	Bail Park Rental	\$2,500

Total Revenues **\$361,220**

Total Park expenses **\$74,025**

Total Pool expenses **\$290,696**

Total Admin expenses **\$4,100**

\$368,821

-\$7,601

Transfers Out \$50,000 Operating Transfer to City for the Management Service Agreement

03-20-4201	General Fund	\$9,000	
03-20-4382	Natural Gas	\$12,000	
03-20-4383	Water Fund	\$12,000	
03-20-4384	Sewer Fund	\$12,000	
03-20-4385	Trans Tax	\$5,000	
03-20-4386	Motor Fuel	\$3,000	fuel cost
		\$53,000	

03-21-4810 CIPRF Loan \$5,000 Res.Nos. 21-132 & 21-115

03-20-4040	Equipment > \$5,000	\$8,000	tractor split between park, nat gas, water,& sewer
------------	---------------------	---------	--

Dedicated Property tax revenue FY 2024-25, Pool

03-03-3002	Sur Tax Dedicated Property Tax	\$9,000
03-03-3003	Financial Institution	\$30
03-03-3004	Railroad/Utilities	\$7,500
03-03-3006	Penalty	\$800
03-03-3017	R/Estate Dedicated Property Tax	\$90,000
03-03-3018	Pers Prop Dedicated Property Tax	\$35,000
		\$142,330

Expenses

Bond Series 2022, payment due				
September 2022 and March 2023,	annual payment	\$	133,346	

		Principal	03- Interest	
		21-4808	03-21-4809	
Debt Service				
03-21-4808				
03-21-4809	Bond Series 2020	\$106,600.00	\$26,746.00	\$133,346.00
		\$106,600.00	\$26,746.00	\$133,346.00

City agrees to loan the Park Board \$138,000 for the bathhouse renovation.

Res. Nos. 21-115 & 21-132, An agreement between City/Park Board, October 11, 2022, BOA meeting.

NATURAL GAS**FY 2024-25**

The Natural Gas Fund is used to account for revenues and expenses related to the natural gas system provided by the city of New Haven. The fund is designated as an enterprise fund and is intended to be self-supporting through user charges and fees. The majority of all activities necessary to provide water and sewer service to customers are accounted for in this fund, including administration, operations, maintenance, new infrastructure and related debt.

The change in cash balance is a negative and will be covered by prior year fund balance.

Current cash balance June 5, 2024	\$1,040,791
Natural Gas Reserve	\$201,338

BUDGET SUMMARY**Revenue**

04-03-3031	NH Special Road	\$10,000
------------	-----------------	----------

Surplus Property, estimated value

04-03-3153	2012 Ford utility	\$3,000	split between st, ng,ws,ss,pk
04-03-3153	John Deere 301 tractor	\$375	split between st., ng.,ws.,ss
04-03-3157	PEFA Rebate	\$9,000	

Transfer In

04-03-3190	Park Board operating transfer	\$12,000	Management Service Agreement
------------	-------------------------------	----------	------------------------------

Expenses

04-30-4040	GIS mapping	\$3,000	split between ng,ws,ss
04-30-4140	Professional Development, USDI	\$12,000	operator training for all staff, \$6000

CAPITAL OUTLAY

04-30-4348	Infrastructure > \$25,000	\$40,000	build a building over Town Border Station
04-30-4244	Vehicle	\$17,250	Utility PU, split between st,ng,ws,ss,pk
04-30-4040	Equipment > \$5,000	\$20,814	60 to 80 HP Tractor \$8,000, split between st,ng,ws,ss,pk, \$8,000 Hightide system, utility billing mobile data collector, \$4814

Debt Service	Principal	Interest	Total
	04-30-4369	04-30-4802	
COP 2017 Public Works (3-1-2037)	8,039.07	5,033.00	13,072.07
	<u>8,039.07</u>	<u>5,033.00</u>	<u>13,072.07</u>

Transfer to savings account	\$80,000
Transfer to savings account \$500,000 (rate case settlement)	\$500,000

TRANSPORATION TAX

FY 2024-25

This fund is used for the collection of the one-half cent sales tax to fund street construction and maintenance; It was passed November, 1984 by Ordinance No. 500 B. A transfer is done annually to fund street maintenance and construction.

The change in cash balance is a negative and will be covered by prior year fund balance.

Current cash balance as of June 5, 2024	\$121,675
---	-----------

BUDGET SUMMARY

Transfer Out

05-40-4500	SMIP Douglas Street improvements	\$50,000
------------	----------------------------------	----------

Douglas St sidewalk, HWY100 to NH Library

MOTOR FUEL FUND

FY 2024-25

This Fund is used to receive Motor Fuel tax which is distributed by the Department of Revenue to municipalities based on population. A transfer is done annually to fund street maintenance and construction.

The change in cash balance is a negative and will be covered by prior year fund balance.

Current cash balance as of June 5, 2024 **\$111,391**

BUDGET SUMMARY

Transfer Out

06-41-4500 SMIP Project, Douglas Street improvements **\$25,000**

Douglas St sidewalk, Hwy 100 to NH Library

CAPITAL IMPROVEMENT SALES TAX FY 2024-25

The purpose of the Capital Improvement Sales Tax Fund is to establish and cover mulit-year expenditures as a result of major capital projects such as infrastructure improvements. Revenue for the fund is generated through a dedicated 1/2 cent sales tax originally approved by the voters in April 2005.

The change in cash balance is a negative and will be covered by prior year fund balance and / or Capital Improvement Project Reserve funds.

Current cash balance June 5, 2024 \$180,653

BUDGET SUMMARY

	Beginning Cash Balance June 5, 2024	Taxes Receivable FY 23-24 Jun, \$10,000; FY 24-25, \$140,000 budget; FC Grant, \$100,000,Douglas Street improvements,	Total trans (GR \$50,000; TT \$50,000; MF \$25,000)	MoDOT reimburse request pending, DT Ph1 const \$ DT Ph2, Const \$	Total Available Funding	No fed project	SMIP FY 23-24, Street Projects, Douglas Street improvements\$345,950; Douglas sidewalk, \$20,420	Balance FY 24-25
Current Cash Balance May 14, 2024	\$180,653	\$250,000	\$125,000	\$0	\$555,653	\$0	\$366,370	\$189,283

SMIP FY 24-25 Projects

Douglas Street improvements

\$345,950

08-50-4348

CAPITAL OUTLAY

Infrastructure > \$25,000

Douglas St sidewalk, Hwy 100 to NH Library

\$20,420

\$366,370

	Transfer	Total transfer to CIST
General	\$50,000	\$50,000
Trans Tax	\$50,000	\$50,000
Motor Fuel	\$25,000	\$25,000
	<u>\$125,000</u>	<u>\$125,000</u>

WATER FUND**FY 2024-25**

The Water Fund is used to account for revenues and expenses related to the water system provided by the city of New Haven. The fund is designated as an enterprise and is intended to be self-supporting through user charges and fees. The majority of all activities necessary to provide water service to customers are accounted for in this fund, including administraton, operations, maintenance, new infrastructrue and related debt.

The change in cash balance is a negative and will be covered by prior year fund balance.

Current cash balance as of June 5, 2024 **\$98,193**

Repair and Replacement **\$155,907**

Surplus Property, estimated value**Revenue**

04-03-3153	2012 Ford utility	\$3,000 split between st, ng,ws,ss,pk
04-03-3153	John Deere 301 tractor	\$375 split between st., ng.,ws.,ss
09-03-3190	Park Board operating transfer	\$12,000 Management Service agreement
09-03-3246	General Revenue	\$20,000 transfer ARPA funds
09-03-3091	Cell Tower lease Melrose Street	\$4,800
09-03-3031	NH Special Road	\$10,000

Expenses

09-60-4398	Infrast<\$25,000	\$2,600 monthly sampling station
09-60-4078	Engineer/Consulting	\$52,000 \$22,000 engineering report, ARPA; \$30,000 LSLI
09-60-4156	GIS mapping	\$3,000 split between ng,ws,ss

Capital Outlay

09-60-4040	Equipment > \$5,000	\$8,000 60 to 80 HP Tractor,\$8,000 split between st,ng,ws,ss,pk, utility mobile data collector, \$4,814,ng,ws,ss
09-60-4244	Vehicle > \$5,000	\$17,250 Utility PU, split between st,ws,ss,ng
09-60-4348	Infrast>\$25,000	\$190,000 paint exterior, clean,inspect, disinfect interior,paint inside of bowl tower #2

Debt Service

	Principal 09-60-4806 09-60-4369	Interest 09-60-4801 09-60-4802	Total
COP 2008 (refunded 2015) (7-1-2028)	22,594.00	2,633.40	25,227.40
COP 2017 Public Works (3-1-2037)	8,039.07	5,033.00	13,072.07
	30,633.07	7,666.40	38,299.47

RAN Loan LSLI, 09-02-2131 09-60-4811 **\$17,700**

COP 2008 (refunded 2015), improvement to waterworks & wastewater systems; city hall interior / exterior & roof replacment

COP 2017, Public Works Facility

Repair and Replacement Account (09-01-1014) Annual Transfer Ord. No. \$107,810

(This is set by ordinace when amending user charge)

SEWER FUND**FY 2024-25**

The Wastewater Fund is used to account for revenues and expenses related to the sewer system provided by the city of New Haven. The fund is designated as an enterprise fund and is intended to be self-supporting through user charges and fees. The majority of all activities necessary to provide water and sewer service to customers are accounted for in this fund, including administration, operations, maintenance, new infrastructure and related debt.

The change in cash balance is a negative and will be covered by prior year fund balance.

Current cash balance as of June 5, 2024 **\$104,817**

Repair and Replacement **\$377,216**

BUDGET HIGHLIGHTS**Revenue****Surplus Property, estimated value**

11-03-3153 2012 Ford utility \$3,000 split between st, ng,ws,ss,pk

11-03-3153 John Deere 301 tractor \$375 split between st., ng.,ws.,ss

11-03-3031 NH Special Road \$10,000

Transfer In

11-03-3190 Park Board operating transfer \$12,000 Management Service agreement transfer ARPA funds, engineering wastewater study \$30,000, \$50,000 LS 7 improvements,\$111,079 LS 6 improvements, funding source ARPA funds

11-03-3247 General Revenue \$191,079

11-03-3248 Engineer Report Grant \$50,000 ERG grant for wastewater facility plan

Expenses

11-61-4078 engineering/consulting \$78,710 \$50,000 grant, \$30,000 ARPA funds

11-61-4156 GIS mapping \$3,000 split between ng,ws,ss

Capital Outlay

11-61-4244 Vehicles \$17,250 Utility PU split between st,ws,ss,ng

11-61-4040 Equipment > \$5,000 \$8,000 60 to 80 HP Tractor, split between st,ng,ws,ss,pk

11-01-1138 Equipment > \$5,000 Portable generator LS \$149,814 COP 2019, LS 4, cash line 11-01-1074,\$145,000
11-61-4040 # 4 utility billing mobile data collector, \$4,814

11-61-4398 Infrastructure < \$25,000 Eliminate combined sewer lateral Kenneth &Roberta \$13,000 Repair & Replacement acct,(11-01-1014)

11-61-4398 Infrastructure < \$25,000 Manhole lining \$15,000 Repair & Replacement acct, (11-01-1014)

11-61-4348 Infrastructure > \$25,000 CIPP Lining \$60,000 Repair & Replacement acct,(11-01-1014)

11-61-4348 Infrastructure > \$25,000 LS #7 replacement \$151,000 \$50,000 R&R & \$101,000 ARPA funding source

11-61-4348 Infrastructure > \$25,000 LS #6 \$111,079 funding source ARPA

11-61-4348 Infrastructure > \$25,000 Lagoon Sluge removal \$60,000 Repair & Replacement acct, 11-01-1014

Debt Service	Principal	Interest	Admin Charges	Total	
					11-61-4806
COP 2008 (refunded 2015) (7-1-2028)	22,594.00	2,633.40	-	25,227.40	11-61-4801
					11-61-4369/ 11-61-4802
COP 2017 Public Works Facility (3-1-2037)	8,039.07	5,033.00	-	13,072.07	
					11-61-4216
Small Borrower Loan, Lagoon Disinfection (7-1-2031)	5,000.00	589.40	185.50	5,774.90	11-61-4239
					11-61-4422
COP 2014, LS No. 1 improvement (11-1-2029)	56,300.00	11,077.13	1,200.00	68,577.13	11-61-4249
					11-61-4803
COP 2019, LS 4 / Forcemain (5-1-2036)	57,817.00	36,726.80	-	94,543.80	11-61-4804
	149,750.07	56,059.73	1,385.50	207,195.30	

Repair and Replacement Account (11-01-1014) Annual Transfer Ord. No.

\$139,301

(This is set by ordinance)

COP 2008 (refunded 2015), improvement to waterworks & wastewater systems; city hall interior / exterior & roof replacment;

COP 2014, LS #1 Improvements

COP 2017, Public Works Facility

COP 2019, LS #4/Forcemain improvements

Small Borrower Loan, Lagoon Disinfection

CAPITAL IMPROVEMENT PROJECT RESERVE FUND

FY 2024-25

The change in cash balance is a negative and will be covered by prior year fund balance.

Current Cash Balance as of June 5, 2024, \$448,867

**Resolution No. 14-028, restrict use of CIPRF for capital improvement purposes only,
which is defined as building construction and improvements, and also major street improvements.**

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 21-22	ACTUAL FY 22-23	ADOPTED/AMENDED FY 23-24	ACTUAL YTD FY 23-24	PROPOSED BUDGET FY 24-25

GENERAL FUND						
REVENUES DEPARTMENT						
01-03-3002	SUR TAX	19,763.26	21,331.58	23,000.00	25,594.38	25,000.00
01-03-3003	FINANCIAL INSTITUTION TAX	64.74	17.15	50.00	12.84	50.00
01-03-3004	RR & UTILITIES	17,100.93	18,408.58	18,500.00	18,829.35	19,000.00
01-03-3006	PENALTY LATE PAYMENT TAXES	2,409.97	3,529.61	2,000.00	4,536.79	2,500.00
01-03-3017	REAL EST TAX FC COLLECTS	218,549.61	221,098.51	222,000.00	233,189.20	235,000.00
01-03-3018	PERS PROP FC COLLECTS	90,858.12	96,255.08	95,000.00	88,526.39	90,000.00
01-03-3019	DEFERRED PROPERTY TAX REVENUE	1,974.61-	7,524.80-			
01-03-3160	NH SPEC RD DIST		10,000.00	10,000.00	10,000.00	10,000.00
		-----	-----	-----	-----	-----
	PROPERTY TAXES TOTAL	346,772.02	363,115.71	370,550.00	380,688.95	381,550.00
01-03-3009	PROP P	117,616.20	125,435.18	120,000.00	117,741.63	120,000.00
01-03-3010	1-CENT SALES TAX	304,706.66	322,696.71	318,000.00	266,596.83	300,000.00
01-03-3011	MOTOR VEHICLE SALES TAXES	21,135.38	24,028.60	20,000.00	23,819.65	25,000.00
01-03-3012	MOTOR VEHICLE FEES	9,913.42	10,835.19	10,000.00	9,668.79	10,000.00
01-03-3021	GROSS RECEIPTS TAX	214,406.79	221,833.54	215,000.00	209,766.70	215,000.00
01-03-3023	CIGARETTE TAX	4,112.81	3,580.79	3,600.00	2,935.83	3,600.00
01-03-3027	TOURISM TAXES			2,000.00	762.38	2,500.00
		-----	-----	-----	-----	-----
	TAXES TOTAL	671,891.26	708,410.01	688,600.00	631,291.81	676,100.00
01-03-3020	BUSINESS LICENSE TAX	13,900.00	13,990.00	12,000.00	2,892.50	13,000.00
01-03-3022	VEHICLE LICENSES	277.50	292.50	250.00	217.50	225.00
01-03-3024	ANIMAL LICENSES	133.00	114.50	100.00	77.00	100.00
		-----	-----	-----	-----	-----
	LICENSES TOTAL	14,310.50	14,397.00	12,350.00	3,187.00	13,325.00
01-03-3040	BUILDING PERMITS	43,857.45	10,386.00	6,000.00	10,044.00	7,000.00
01-03-3041	OCCUPANCY PERMITS	4,150.00	3,700.00	3,000.00	2,190.00	3,000.00
01-03-3043	ZONING PERMITS	1,160.00	725.00	750.00	580.00	500.00
01-03-3047	SPECIAL EVENT PERMIT				550.00	500.00
		-----	-----	-----	-----	-----
	PERMITS & FEES TOTAL	49,167.45	14,811.00	9,750.00	13,364.00	11,000.00
01-03-3050	MUNICIPAL COURT FINES	19,365.85	16,366.33	12,000.00	12,394.35	12,000.00
01-03-3051	POLICE REPORTS	129.00	203.00	100.00	154.00	150.00
01-03-3053	RESTITUTION	472.90	520.42		123.00	
01-03-3055	CVC/CITY	106.98	59.57	50.00	45.93	40.00
01-03-3057	DEFERRED COURT REVENUE	8,195.72	13,084.72-			
		-----	-----	-----	-----	-----
	MUNICIPAL COURT TOTAL	28,270.45	4,064.60	12,150.00	12,717.28	12,190.00
01-03-3071	REFUSE COLLECTION/RECYCLING	223,205.27	230,121.11	257,500.00	235,974.64	271,200.00
01-03-3081	CITY OF BERGER	761.26	746.76	1,200.00	1,066.54	1,200.00
01-03-3082	LIME SCOOTERS	28.55				
		-----	-----	-----	-----	-----
	CHARGES FOR SERVICE TOTAL	223,995.08	230,867.87	258,700.00	237,041.18	272,400.00
01-03-3089	CELL TOWER OLIVE STREET	950.00	950.00	8,550.00	7,600.00	11,400.00

CITY OF NEW HAVEN
BUDGET WORKSHEET
CALENDAR 6/2024, FISCAL 12/2024

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 21-22	ACTUAL FY 22-23	ADOPTED/AMENDED FY 23-24	ACTUAL YTD FY 23-24	PROPOSED BUDGET FY 24-25
01-03-3090	CELL TOWER INDUSTRIAL DRIVE	19,362.75	21,123.00	21,123.00	22,073.00	21,123.00
01-03-3091	CELL TOWER MELROSE STREET	5,200.00				
01-03-3093	CHAMBER OF COMMERCE	1.00				
	RENTAL INCOME TOTAL	25,513.75	22,073.00	29,673.00	29,673.00	32,523.00
01-03-3110	MISCELLANEOUS	15.00	451.09		384.30	
	MISCELLANEOUS REVENUE TOTAL	15.00	451.09	.00	384.30	.00
01-03-3121	NUISANCE ABATEMENT	320.00	300.00	500.00		400.00
01-03-3123	SPECIAL ASSESS INTEREST/PENALT	1,008.44	1,079.93		1,067.84	
01-03-3124	DEFERRED SPECIAL ASSESSMENTS	758.44	1,079.93			
01-03-3141	LATE PAYMENT INTEREST/INTEREST	10.83				
	SPECIAL ASSESSMENTS TOTAL	580.83	300.00	500.00	1,067.84	400.00
01-03-3140	INTEREST EARNED	997.47	1,233.13	600.00	1,181.98	650.00
	INTEREST TOTAL	997.47	1,233.13	600.00	1,181.98	650.00
01-03-3153	SURPLUS PROPERTY	4,115.84	41,162.00	12,375.00	15,000.00	3,375.00
	OTHER FINANCING SOURCE TOTAL	4,115.84	41,162.00	12,375.00	15,000.00	3,375.00
01-03-3172	NAT GAS TRANSFER	118,908.95	121,156.38			
01-03-3190	PARK BOARD TRANSFER	10,000.00	9,000.00	9,000.00	4,500.00	9,000.00
	TRANSFER IN TOTAL	128,908.95	130,156.38	9,000.00	4,500.00	9,000.00
01-03-3212	POLICE GRANTS	6,367.57	5,037.34		500.00	
01-03-3220	ADMIN GRANTS	742.50				
01-03-3239	SEMA GRANT	2,750.00	750.00			
01-03-3242	PUBLIC WORKS			10,000.00		10,000.00
01-03-3244	ARPA	211,064.28	211,064.28			
	GRANT FUNDING TOTAL	220,924.35	216,851.62	10,000.00	500.00	10,000.00
01-03-3221	FC MUNI LEAGUE DINNER		2,250.00			
01-03-3222	POLICE DONATIONS	4,340.00	660.00		475.00	
	DONATIONS / OTHER TOTAL	4,340.00	2,910.00	.00	475.00	.00
	REVENUES TOTAL	1,719,802.95	1,750,803.41	1,414,248.00	1,331,072.34	1,422,513.00
GENERAL ADMIN DEPARTMENT						
01-10-4000	WAGES	80,001.44	85,333.30	83,000.00	72,121.02	79,000.00
01-10-4001	WAGES OT	1,478.82	1,195.74	800.00	281.19	320.00
01-10-4002	WAGES BOARD	13,675.00	13,325.00	13,350.00	12,725.00	13,350.00
01-10-4006	PY TAX STAFF	6,218.56	6,611.52	6,500.00	5,532.37	6,100.00

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 21-22	ACTUAL FY 22-23	ADOPTED/AMENDED FY 23-24	ACTUAL YTD FY 23-24	PROPOSED BUDGET FY 24-25
01-10-4007	PY TAX BOARD	1,046.13	1,019.38	1,100.00	973.54	1,100.00
01-10-4009	INSURANCE	11,177.12	13,512.26	15,000.00	11,554.71	13,325.00
01-10-4011	LAGERS	15,894.97	15,185.31	17,000.00	14,218.83	16,700.00
	PERSONNEL SERVICES TOTAL	129,492.04	136,182.51	136,750.00	117,406.66	129,895.00
01-10-4020	GENERAL SUPPLIES	7,588.48	10,951.76	8,000.00	6,971.63	8,000.00
01-10-4022	PRINTING	845.58	1,971.71	3,000.00	1,281.81	3,000.00
01-10-4023	POSTAGE	2,350.00	2,066.50	3,000.00	1,920.00	3,000.00
01-10-4027	BLDG INSPECT SUPPLIES	148.16	14.49	500.00	94.02	500.00
01-10-4050	TELEPHONE	2,731.94	2,220.79	4,000.00	2,712.10	3,600.00
01-10-4052	ELECTRIC	3,210.37	3,791.75	3,400.00	3,001.33	3,400.00
01-10-4160	BIDS/NOTICES	996.00	714.00	500.00	501.00	500.00
01-10-4170	BUILDING MAINTENANCE	397.49	306.98	1,500.00	799.47	
01-10-4190	FUEL	90.89	1.11-			
01-10-4320	NUISANCE ABATEMENT	160.00		500.00		500.00
01-10-4326	COMPUTER SOFTWARE	7,173.50		1,000.00		2,900.00
01-10-4399	EQUIPMENT < \$5,000	1,350.00				
	OPERATING EXPENSES TOTAL	27,042.41	22,036.87	25,400.00	17,281.36	25,400.00
01-10-4025	IT CONSULTING / SUPPORT	7,433.87	10,524.29	11,000.00	9,946.90	12,000.00
01-10-4070	PLANNING CONSULTANT					35,000.00
01-10-4071	BUILDING INSPECTOR	24,960.00	26,280.00	26,280.00	26,625.00	27,108.00
01-10-4076	CITY ATTORNEY/LEGAL	22,285.00	36,525.20	22,000.00	11,743.75	23,000.00
01-10-4078	ENGINEERING / CONSULTING	400.00	1,400.00	3,000.00		1,000.00
01-10-4080	REFUSE/RECYCLING	223,242.53	230,336.13	257,400.00	236,096.21	271,300.00
01-10-4087	PROPERTY & LIABILITY INS	24,903.03	30,670.44	26,000.00	36,450.20	11,000.00
01-10-4089	AUDIT SERVICES	12,450.00	13,000.00	18,300.00	18,300.00	16,000.00
01-10-4091	FC TAX COLLECTION COMMISSION	4,000.00	4,000.00	4,000.00		4,000.00
01-10-4092	FC RECORDER	354.00		300.00		300.00
01-10-4097	MUNI CODE ADMINISTRATION	2,751.19	2,204.41	4,200.00	4,884.00	4,800.00
01-10-4099	MUNI ELECTION	770.22	1,152.55	2,200.00	1,632.78	2,200.00
01-10-4101	POSTAGE MACHINE LEASE	1,289.04	1,120.80	1,500.00	924.00	1,500.00
01-10-4107	COPIER MAINTENANCE	1,835.16	1,744.26	2,000.00	1,363.36	2,000.00
01-10-4169	ELECTRO RECYCLE EVENT	600.00	600.00	650.00	650.00	650.00
01-10-4279	COLTER MUSEUM/VC AGREEMENT	1,000.00				
01-10-4338	CREDIT / DEBIT CARD FEES	1,547.45	1,874.37	2,100.00	1,733.82	2,100.00
	CONTRACTED SERVICES TOTAL	329,821.49	361,432.45	380,930.00	350,350.02	413,958.00
01-10-4212	WATER FUND (ARPA)	140,948.00		22,000.00		22,000.00
01-10-4396	SEWER FUND (ARPA)	55,024.00		30,000.00		191,079.00
01-10-4397	NAT GAS FUND (ARPA)	4,027.50				
	TRANSFERS OUT TOTAL	199,999.50	.00	52,000.00	.00	213,079.00
01-10-4140	PROFESSIONAL DEVELOPMENT	7,180.35	7,595.39	8,000.00	5,714.74	8,000.00
01-10-4276	EPA OJ3 MONITORING			30,000.00		35,000.00
01-10-4278	FC MUNI DINNER		3,069.48			
01-10-4327	SISTER CITY PARTNERSHIP					4,000.00

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 21-22	ACTUAL FY 22-23	ADOPTED/AMENDED FY 23-24	ACTUAL YTD FY 23-24	PROPOSED BUDGET FY 24-25
01-10-4329	EMPLOYEE APPRECIATION	1,058.24	894.22	2,000.00	1,007.52	2,000.00
01-10-4339	ECONOMIC DEVELOPMENT			6,000.00		6,000.00
01-10-4393	SAFETY COMMITTEE	819.07		2,000.00	17.92	2,000.00
	OTHER EXPENSES TOTAL	9,057.66	11,559.09	48,000.00	6,740.18	57,000.00
01-10-4801	COP 2015 INTEREST	3,629.10	3,150.71	2,637.01	1,385.98	2,099.36
01-10-4805	COP 2015 PRINCIPAL	15,903.00	17,128.50	18,297.00	9,148.50	18,012.00
	DEBT SERVICE TOTAL	19,532.10	20,279.21	20,934.01	10,534.48	20,111.36
01-10-4040	EQUIPMENT > \$5,000			25,000.00		
01-10-4179	COMPUTER HARDWARE		21,701.39			
01-10-4250	BUILDING IMPROVEMENTS		9,160.00	30,000.00		30,000.00
	CAPITAL OUTLAY TOTAL	.00	30,861.39	55,000.00	.00	30,000.00
	GENERAL ADMIN TOTAL	714,945.20	582,351.52	719,014.01	502,312.70	889,443.36
PUBLIC WORKS DEPARTMENT						
01-11-4000	WAGES	66,998.86	47,303.76	68,000.00	42,401.94	69,000.00
01-11-4001	WAGES OT	3,080.57	775.88	3,600.00	1,749.00	3,600.00
01-11-4006	PAYROLL TAXES	5,333.23	3,655.14	5,600.00	3,355.61	5,500.00
01-11-4009	INSURANCE	7,955.38	7,658.57	12,000.00	6,998.49	12,300.00
01-11-4011	LAGERS	12,173.96	5,958.20	13,500.00	7,219.60	16,000.00
	PERSONNEL SERVICES TOTAL	95,542.00	65,351.55	102,700.00	61,724.64	106,400.00
01-11-4029	OFFICE SUPPLIES	1,052.20	944.39	1,950.00	1,540.64	1,200.00
01-11-4030	SHOP SUPPLIES	1,898.65	1,958.70	2,000.00	1,925.78	2,200.00
01-11-4032	SMALL TOOLS	725.84	2,989.52	4,700.00	1,415.60	3,000.00
01-11-4050	TELEPHONE	576.54	529.34	700.00	667.62	700.00
01-11-4052	ELECTRIC	1,604.02	1,568.89	1,700.00	1,423.03	1,800.00
01-11-4058	STREET LIGHTING	29,844.82	31,529.62	32,000.00	27,006.29	32,000.00
01-11-4059	LEVEE & FLAGPOLE LIGHTING	902.55	1,203.48	1,200.00	826.50	1,200.00
01-11-4086	UNIFORMS	411.90	594.64	800.00	25.00	800.00
01-11-4160	BIDS/NOTICES	2,073.50		400.00	448.50	400.00
01-11-4163	LEVEE MAINTENANCE	622.13		1,000.00		1,000.00
01-11-4170	BUILDING MAINTENANCE	249.33	228.79	1,000.00	525.83	1,000.00
01-11-4180	VEHICLE/EQUIPMENT MAINTENANCE	5,092.43	2,593.74	5,000.00	4,049.32	4,500.00
01-11-4398	INFRAST<\$25,000		1,040.93	2,500.00	600.00	
01-11-4399	EQUIPMENT < \$5,000	337.50	720.71			
01-11-4420	TRAFFIC SIGNAL LIGHTING	299.67	315.44	400.00	299.62	400.00
01-11-4421	FRONT ST FESTIVAL	736.38	361.15	800.00	936.86	800.00
	OPERATING EXPENSES TOTAL	46,427.46	46,579.34	56,150.00	41,690.59	51,000.00
01-11-4025	IT CONSULTING / SUPPORT	1,178.91	632.23	1,200.00	943.16	1,200.00
01-11-4041	BUCKET TRUCK INSPECTION	571.65	757.87	800.00	828.80	1,000.00
01-11-4078	ENGINEERING/CONSULTING	964.40	1,115.00	20,000.00	325.00	20,000.00

CITY OF NEW HAVEN
BUDGET WORKSHEET
CALENDAR 6/2024, FISCAL 12/2024

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 21-22	ACTUAL FY 22-23	ADOPTED/AMENDED FY 23-24	ACTUAL YTD FY 23-24	PROPOSED BUDGET FY 24-25
01-11-4085	PHYSICALS/DRUG TESTS	180.00	1,204.00	400.00	391.00	500.00
01-11-4087	PROPERTY & LIABILITY INS	8,202.71	6,625.35	8,600.00	8,227.78	8,500.00
	CONTRACTED SERVICES TOTAL	11,097.67	10,334.45	31,000.00	10,715.74	31,200.00
01-11-4232	CIST	150,000.00	75,000.00	150,000.00	150,000.00	50,000.00
	TRANSFERS OUT TOTAL	150,000.00	75,000.00	150,000.00	150,000.00	50,000.00
01-11-4140	PROFESSIONAL DEVELOPMENT		228.73	500.00		200.00
	OTHER EXPENSES TOTAL	.00	228.73	500.00	.00	200.00
01-11-4369	COP 2017 PRINCIPAL	7,170.04	7,448.75	7,738.28	7,738.28	8,039.07
01-11-4802	COP 2017 INTEREST	5,902.03	5,623.33	5,333.78	5,333.78	5,033.01
	DEBT SERVICE TOTAL	13,072.07	13,072.08	13,072.06	13,072.06	13,072.08
01-11-4040	EQUIPMENT > \$5,000	29,141.87	11,424.50	29,200.00	16,142.79	8,000.00
01-11-4244	VEHICLES	27,951.93		15,000.00	14,875.00	17,250.00
	CAPITAL OUTLAY TOTAL	57,093.80	11,424.50	44,200.00	31,017.79	25,250.00
	PUBLIC WORKS TOTAL	373,233.00	221,990.65	397,622.06	308,220.82	277,122.08
	POLICE DEPARTMENT DEPARTMENT					
01-12-4000	WAGES	237,310.26	207,345.60	119,139.00	119,139.07	198,000.00
01-12-4001	WAGES OT	5,565.52	12,497.70	15,916.00	15,915.36	
01-12-4006	PAYROLL TAXES	18,505.93	16,781.79	10,326.00	10,325.73	15,200.00
01-12-4009	INSURANCE	43,710.01	38,203.68	15,604.00	15,569.51	35,000.00
01-12-4011	LAGERS	33,578.88	31,338.10	18,739.00	18,738.53	34,500.00
01-12-4181	PROP-P WAGES	76,148.52	60,738.68	37,127.00	37,127.33	42,000.00
01-12-4182	PROP P-OVERTIME WAGES	2,278.59	4,869.43	5,777.00	5,776.72	
01-12-4183	PROP P-PAYROLL TAX	5,984.87	5,016.79	3,282.00	3,281.75	3,200.00
01-12-4184	PROP P-LAGERS	11,369.04	9,533.25	6,142.00	6,142.07	7,400.00
	PERSONNEL SERVICES TOTAL	434,451.62	386,325.02	232,052.00	232,016.07	335,300.00
01-12-4014	UNIFORMS	1,961.18	1,907.05	2,000.00	1,802.71	2,000.00
01-12-4020	GENERAL SUPPLIES	1,126.67	1,117.17	3,590.00	1,845.25	2,500.00
01-12-4021	TACTICAL SUPPLIES	10,075.16	14,755.61	6,000.00	1,752.80	5,000.00
01-12-4029	OFFICE SUPPLIES	1,687.86	1,629.77	2,000.00	1,239.16	2,000.00
01-12-4050	TELEPHONE	4,645.02	4,648.47	4,700.00	4,563.46	3,500.00
01-12-4052	ELECTRIC	2,712.51	2,978.57	2,500.00	3,042.65	3,000.00
01-12-4107	COPIER MAINTENANCE	229.04	131.19	250.00	209.11	250.00
01-12-4108	BIDS/NOTICES				851.20	800.00
01-12-4170	BUILDING MAINTENANCE	526.88	1,277.04	500.00	1,713.91	500.00
01-12-4180	VEHICLE/EQUIPMENT MAINTENANCE	10,316.58	8,814.21	10,000.00	4,246.87	15,000.00
01-12-4190	FUEL	17,289.43	14,246.87	10,000.00	7,157.82	18,000.00
01-12-4220	MISCELLANEOUS	243.50	595.40		424.74	

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 21-22	ACTUAL FY 22-23	ADOPTED/AMENDED FY 23-24	ACTUAL YTD FY 23-24	PROPOSED BUDGET FY 24-25
01-12-4326	COMPUTER SOFTWARE	5,422.56	5,964.82	6,561.31	6,561.31	9,400.00
01-12-4378	K-9 SUPPLIES	3,467.17	1,534.92			
01-12-4398	INFRAST<\$25,000	2,228.72				
	OPERATING EXPENSES TOTAL	61,932.28	59,601.09	48,101.31	35,410.99	61,950.00
01-12-4025	IT CONSULTING / SUPPORT	9,267.50	7,394.78	8,500.00	4,964.52	8,500.00
01-12-4076	CITY ATTORNEY/LEGAL	9,197.50	9,068.75	13,000.00	8,739.53	13,000.00
01-12-4085	PHYSICALS/DRUG TESTS	849.00	700.00	500.00	454.00	1,000.00
01-12-4087	PROPERTY & LIABILITY INS	36,881.82	37,939.55	22,000.00	43,296.60	28,000.00
01-12-4088	ANIMAL SERVICES	315.00		250.00	360.00	250.00
01-12-4094	BREATHALYZER	218.50		250.00		250.00
01-12-4095	PRISONER HOUSING	250.00				
01-12-4103	RADIO VIDEO CAMERA SRVC	1,146.26	734.25	1,000.00		1,000.00
01-12-4430	FRANKLIN CO NVCEU			1,500.00	1,500.00	1,500.00
01-12-4431	DISPATCHING SERVICES	7,150.00	7,507.00	7,882.00		6,000.00
01-12-4435	FC LAW ENFORCE AGREEMENT			298,045.00	298,045.00	235,000.00
	CONTRACTED SERVICES TOTAL	65,275.58	63,344.33	352,927.00	357,359.65	294,500.00
01-12-4140	PROFESSIONAL DEVELOPMENT	3,336.70	3,236.35	4,000.00	4,008.79	9,000.00
	OTHER EXPENSES TOTAL	3,336.70	3,236.35	4,000.00	4,008.79	9,000.00
01-12-4179	COMPUTER HARDWARE		2,702.57		1,589.72	
01-12-4244	VEHICLES		39,967.07			
01-12-4250	BUILDING IMPROVEMENTS			30,000.00	10,600.00	
	CAPITAL OUTLAY TOTAL	.00	42,669.64	30,000.00	12,189.72	.00
	POLICE DEPARTMENT TOTAL	564,996.18	555,176.43	667,080.31	640,985.22	700,750.00
EMERGENCY MANAGEMENT DEPARTMENT						
01-13-4020	GENERAL SUPPLIES			75.00		75.00
01-13-4052	ELECTRIC	231.59	243.27	400.00	235.77	300.00
01-13-4160	BIDS/NOTICES			150.00		100.00
01-13-4170	BUILDING MAINTENANCE			200.00		
01-13-4180	VEHICLE/EQUIPMENT MAINTENANCE			500.00		
01-13-4230	FLOOD FIGHTING			1,500.00		1,500.00
01-13-4399	EQUIPMENT < \$5,000			2,650.00	1,626.50	4,000.00
	OPERATING EXPENSES TOTAL	231.59	243.27	5,475.00	1,862.27	5,975.00
01-13-4025	IT CONSULTING / SUPPORT			1,000.00	480.24	1,000.00
01-13-4087	PROPERTY & LIABILITY INS			750.00	484.40	700.00
01-13-4172	EMA DIRECTOR			6,000.00	6,000.00	6,000.00
	CONTRACTED SERVICES TOTAL	.00	.00	7,750.00	6,964.64	7,700.00
01-13-4140	PROFESSIONAL DEVELOPMENT			1,500.00	172.17	1,500.00

CITY OF NEW HAVEN
BUDGET WORKSHEET
CALENDAR 6/2024, FISCAL 12/2024

ACCOUNT NUMBER ACCOUNT TITLE		ACTUAL FY 21-22	ACTUAL FY 22-23	ADOPTED/AMENDED FY 23-24	ACTUAL YTD FY 23-24	PROPOSED BUDGET FY 24-25
OTHER EXPENSES TOTAL		.00	.00	1,500.00	172.17	1,500.00
EMERGENCY MANAGEMENT TOTAL		231.59	243.27	14,725.00	8,999.08	15,175.00
MUNICIPAL COURT DEPARTMENT						
01-14-4001	WAGES OT	500.25	437.46	700.00	582.30	400.00
01-14-4003	WAGES MUNICIPAL JUDGE	3,000.00	3,000.00	3,000.00	2,750.00	3,000.00
01-14-4004	WAGES COURT CLERK	32,883.00	29,017.00	34,000.00	15,275.33	20,200.00
01-14-4006	PAYROLL TAXES	2,783.33	2,482.79	2,850.00	1,423.53	1,600.00
01-14-4009	INSURANCE	7,047.06	632.90	1,500.00	2,139.86	5,575.00
01-14-4011	LAGERS	6,609.92	2,375.78	7,000.00	3,187.29	4,300.00
PERSONNEL SERVICES TOTAL		52,823.56	37,945.93	49,050.00	25,358.31	35,075.00
01-14-4029	OFFICE SUPPLIES	619.68	1,896.08	800.00	166.55	400.00
01-14-4326	COMPUTER SOFTWARE	2,713.29	2,038.62	2,242.48	2,242.48	2,300.00
OPERATING EXPENSES TOTAL		3,332.97	3,934.70	3,042.48	2,409.03	2,700.00
01-14-4025	IT CONSULTING / SUPPORT	438.00	660.13	675.00	402.24	675.00
01-14-4077	SPECIAL PROSECUTOR		537.50	1,000.00		1,000.00
01-14-4087	PROPERTY & LIABILITY INS	3,726.30	3,664.76	4,500.00	3,961.38	2,400.00
CONTRACTED SERVICES TOTAL		4,164.30	4,862.39	6,175.00	4,363.62	4,075.00
01-14-4140	PROFESSIONAL DEVELOPMENT	1,439.13	1,252.16	1,500.00		500.00
OTHER EXPENSES TOTAL		1,439.13	1,252.16	1,500.00	.00	500.00
MUNICIPAL COURT TOTAL		61,759.96	47,995.18	59,767.48	32,130.96	42,350.00
COMMERCIAL BUILDINGS DEPARTMENT						
01-15-4178	9522 HWY 100	39.46				
OPERATING EXPENSES TOTAL		39.46	.00	.00	.00	.00
COMMERCIAL BUILDINGS TOTAL		39.46	.00	.00	.00	.00
TOTAL EXPENSES		1,715,205.39	1,407,757.05	1,858,208.86	1,492,648.78	1,924,840.44
GENERAL TOTAL		4,597.56	343,046.36	443,960.86	161,576.44	502,327.44

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 21-22	ACTUAL FY 22-23	ADOPTED/AMENDED FY 23-24	ACTUAL YTD FY 23-24	PROPOSED BUDGET FY 24-25
PARK MAINTENANCE & IMPROV FUND						
REVENUES DEPARTMENT						
02-03-3002	SUR TAX	4,904.58	5,232.94	6,200.00	6,280.00	6,200.00
02-03-3003	FINANCIAL INSTITUTION TAX	16.06	4.21	100.00	3.17	100.00
02-03-3004	RAILROAD UTILITIES TAX	4,243.88	4,515.88	4,500.00	4,620.10	4,500.00
02-03-3006	PENALTY LATE PMT TAXES	613.25	880.17	600.00	1,120.60	600.00
02-03-3017	REAL EST TAX FC COLLECTS	54,239.76	54,236.19	55,000.00	57,219.16	57,000.00
02-03-3018	PERS PROP TAX FC COLLECTS	22,563.49	23,620.83	24,000.00	21,722.46	24,000.00
02-03-3019	DEFERRED PROPERTY TAX REVENUE	464.30-	1,818.92-			
PROPERTY TAXES TOTAL		86,116.72	86,671.30	90,400.00	90,965.49	92,400.00
02-03-3140	INTEREST EARNED	47.97	46.39	30.00	48.87	30.00
INTEREST TOTAL		47.97	46.39	30.00	48.87	30.00
REVENUES TOTAL		86,164.69	86,717.69	90,430.00	91,014.36	92,430.00
PARKS DEPARTMENT						
02-20-4224	PARK BOARD TRANSFER	85,000.00	85,000.00	85,000.00	85,000.00	90,000.00
TRANSFERS OUT TOTAL		85,000.00	85,000.00	85,000.00	85,000.00	90,000.00
PARKS TOTAL		85,000.00	85,000.00	85,000.00	85,000.00	90,000.00
TOTAL EXPENSES		85,000.00	85,000.00	85,000.00	85,000.00	90,000.00
PARK MAINTENANCE & IMPROV TOTA		1,164.69	1,717.69	5,430.00	6,014.36	2,430.00
PARK BOARD FUND						
REVENUES DEPARTMENT						
03-03-3002	SUR TAX DEDICATED PROPERTY TAX	9,040.61	8,508.78	8,700.00	10,104.26	9,000.00
03-03-3003	FINANCIAL INSTITUTION DEDIC TX	29.61	6.83	30.00	5.06	30.00
03-03-3004	RAILROAD UTILITIES DEDICATE TX	7,822.74	7,342.85	7,400.00	7,433.53	7,500.00
03-03-3006	PENALTY LATE PYMT TAXES	310.95	1,068.20		1,647.22	800.00
03-03-3017	REAL EST FC DEDICATED PARK TX	99,816.41	88,246.36	89,000.00	92,008.09	90,000.00
03-03-3018	PERS PROP FC DEDICATED PARK TX	40,739.54	38,343.66	38,000.00	34,954.94	35,000.00

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 21-22	ACTUAL FY 22-23	ADOPTED/AMENDED FY 23-24	ACTUAL YTD FY 23-24	PROPOSED BUDGET FY 24-25
03-03-3019	DEFERRED PROPERTY TAX REVENUE	2,242.60-	3,606.64-			
	PROPERTY TAXES TOTAL	155,517.26	139,910.04	143,130.00	146,153.10	142,330.00
03-03-3016	PARK BOARD SALES TAX	70,954.51	75,870.95	78,000.00	62,221.01	70,000.00
	TAXES TOTAL	70,954.51	75,870.95	78,000.00	62,221.01	70,000.00
03-03-3110	MISCELLANEOUS				25.00	
	MISCELLANEOUS REVENUE TOTAL	.00	.00	.00	25.00	.00
03-03-3140	INTEREST EARNED	242.78	175.82	200.00	306.73	200.00
03-03-3145	BOND 2020 INTEREST	152.78				
	INTEREST TOTAL	395.56	175.82	200.00	306.73	200.00
03-03-3153	SURPLUS PROPERTY	1,350.51		15,000.00		10,000.00
	OTHER FINANCING SOURCE TOTAL	1,350.51	.00	15,000.00	.00	10,000.00
03-03-3171	PARK MAINTENANCE & IMPROVEMENT	85,000.00	85,000.00	85,000.00	85,000.00	90,000.00
	TRANSFER IN TOTAL	85,000.00	85,000.00	85,000.00	85,000.00	90,000.00
03-03-3142	PARK TRAIL GRANT	28,492.26				
03-03-3146	PLAYGROUND GRANT		30,000.00			
03-03-3228	MIRMA GRANT	1,640.00	2,885.00	3,000.00	2,425.00	3,000.00
	GRANT FUNDING TOTAL	30,132.26	32,885.00	3,000.00	2,425.00	3,000.00
03-03-3255	POOL DONATIONS	49.80				
03-03-3267	PARK DONATIONS	515.00	15.00			
03-03-3269	DOWNTOWN PLAYGROUND LEVEE			26,900.00	26,900.00	
	DONATIONS / OTHER TOTAL	564.80	15.00	26,900.00	26,900.00	.00
03-03-3250	DAILY ADMISSIONS	16,313.00	16,282.00	10,000.00	11,928.03	16,000.00
03-03-3251	SEASON PASS	7,860.00	8,035.00	10,000.00	4,856.00	8,000.00
03-03-3252	SWIMMING LESSONS	2,700.00	1,125.00	2,500.00	3,225.00	3,000.00
03-03-3253	POOL RENTALS/PARTIES	1,800.00	1,200.00	800.00	1,200.00	1,200.00
03-03-3254	CONCESSIONS	12,360.76	10,147.85	10,000.00	5,685.34	10,000.00
	MUNICIPAL POOL TOTAL	41,033.76	36,789.85	33,300.00	26,894.37	38,200.00
03-03-3260	NEW HAVEN LITTLE LEAGUE	1,901.67	2,218.33	1,500.00	2,285.00	2,000.00
03-03-3262	NEW HAVEN SCHOOL DISTRICT		400.00	2,390.00	2,390.00	2,390.00
03-03-3263	PAVILLION RENTALS	675.00	975.00	600.00	825.00	600.00
03-03-3264	GROUNDS RENTALS			50.00		
	CITY PARK TOTAL	2,576.67	3,593.33	4,540.00	5,500.00	4,990.00

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 21-22	ACTUAL FY 22-23	ADOPTED/AMENDED FY 23-24	ACTUAL YTD FY 23-24	PROPOSED BUDGET FY 24-25
03-03-3270	BAIL PARK RENTALS	2,475.00	3,000.00	2,000.00	2,500.00	2,500.00
	BAIL MEMORIAL PARK TOTAL	2,475.00	3,000.00	2,000.00	2,500.00	2,500.00
	REVENUES TOTAL	390,000.33	377,239.99	391,070.00	357,925.21	361,220.00
PARKS DEPARTMENT						
03-20-4001	WAGES OT	643.80	418.20	800.00	495.00	700.00
03-20-4006	PAYROLL TAXES	49.23	31.95	65.00	37.84	65.00
03-20-4011	LAGERS	127.46	79.89	160.00	99.49	160.00
	PERSONNEL SERVICES TOTAL	820.49	530.04	1,025.00	632.33	925.00
03-20-4020	GENERAL SUPPLIES	3,705.19	3,971.10	4,000.00	2,003.11	4,000.00
03-20-4050	TELEPHONE	144.96	154.50	500.00		300.00
03-20-4052	ELECTRIC	2,240.97	2,509.47	2,700.00	2,435.82	2,700.00
03-20-4032	SMALL TOOLS	199.63		500.00	299.99	
03-20-4354	FACILITY MAINTENANCE / REPAIR	5,269.27	2,780.79	5,000.00	2,546.74	4,000.00
03-20-4358	VEHICLE MAINTENANCE	582.47	931.37	600.00	999.20	1,000.00
03-20-4399	EQUIPMENT < \$5,000		410.72			
	OPERATING EXPENSES TOTAL	12,142.49	10,757.95	13,300.00	8,284.86	12,000.00
03-20-4025	IT CONSULTING / SUPPORT	497.92	525.34	500.00	412.24	
03-20-4076	CITY ATTORNEY/LEGAL			300.00		
03-20-4127	PORTAPOTTIES	475.00	350.00	100.00	150.00	100.00
	CONTRACTED SERVICES TOTAL	972.92	875.34	900.00	562.24	100.00
03-20-4201	GENERAL REVENUE	10,000.00	9,000.00	9,000.00	4,500.00	9,000.00
03-20-4382	NATURAL GAS	12,000.00	12,000.00	12,000.00	6,000.00	12,000.00
03-20-4383	WATER FUND	11,500.00	12,000.00	12,000.00	6,000.00	12,000.00
03-20-4384	SEWER FUND	11,500.00	12,000.00	12,000.00	6,000.00	12,000.00
03-20-4385	TRANS TAX	5,000.00	5,000.00	5,000.00	2,500.00	5,000.00
03-20-4386	MOTOR FUEL	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
	TRANSFERS OUT TOTAL	53,000.00	53,000.00	53,000.00	28,000.00	53,000.00
03-20-4140	PROFESSIONAL DEVELOPMENT	50.00		100.00		
	OTHER EXPENSES TOTAL	50.00	.00	100.00	.00	.00
03-20-4040	EQUIPMENT > \$5,000			7,000.00		8,000.00
03-20-4606	PARK TRAIL GRANT EXPENSES	11,063.72				
03-20-4607	PLAYGROUND GRANT	40,681.49		4,318.00	4,318.00	
	CAPITAL OUTLAY TOTAL	51,745.21	.00	11,318.00	4,318.00	8,000.00
	PARKS TOTAL	118,731.11	65,163.33	79,643.00	41,797.43	74,025.00

CITY OF NEW HAVEN
BUDGET WORKSHEET
CALENDAR 6/2024, FISCAL 12/2024

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 21-22	ACTUAL FY 22-23	ADOPTED/AMENDED FY 23-24	ACTUAL YTD FY 23-24	PROPOSED BUDGET FY 24-25

POOL DEPARTMENT						
03-21-4000	WAGES	56,868.81	80,026.67	105,900.00	44,562.17	95,000.00
03-21-4001	WAGES OT	1,419.43	651.51	600.00	728.25	600.00
03-21-4006	PAYROLL TAXES	4,459.01	6,172.02	8,143.00	3,464.85	7,400.00
		-----	-----	-----	-----	-----
	PERSONNEL SERVICES TOTAL	62,747.25	86,850.20	114,643.00	48,755.27	103,000.00
03-21-4020	GENERAL SUPPLIES	2,170.98	1,846.85	3,000.00	2,487.22	3,000.00
03-21-4050	TELEPHONE	826.25	663.67	1,000.00	331.98	500.00
03-21-4052	ELECTRIC	4,654.99	6,127.66	7,500.00	6,267.77	7,500.00
03-21-4086	UNIFORMS	2,115.96	1,873.00	2,000.00	598.00	2,000.00
03-21-4160	BIDS/NOTICES	699.00		400.00		300.00
03-21-4170	BUILDING MAINTENANCE	1,149.88	449.73	1,000.00	261.07	1,000.00
03-21-4364	CONCESSION SUPPLIES	8,001.09	6,986.07	6,500.00	2,410.71	6,500.00
03-21-4365	FACILITY SUPPLY	9,176.61	7,670.70	11,000.00	5,989.19	11,000.00
03-21-4399	EQUIPMENT < \$5,000			2,500.00	2,500.00	
		-----	-----	-----	-----	-----
	OPERATING EXPENSES TOTAL	28,794.76	25,617.68	34,900.00	20,845.94	31,800.00
03-21-4025	IT CONSULTING / SUPPORT	643.00		1,000.00		
03-21-4087	PROPERTY & LIABILITY INS	4,840.29	9,319.78	12,500.00	12,001.54	11,100.00
03-21-4089	AUDIT SERVICES	2,460.00	3,460.00	3,000.00	2,000.00	3,000.00
03-21-4338	CREDIT / DEBIT CARD FEES	167.33	342.05	450.00	445.09	450.00
		-----	-----	-----	-----	-----
	CONTRACTED SERVICES TOTAL	8,110.62	13,121.83	16,950.00	14,446.63	14,550.00
03-21-4810	CIPRF LOAN			5,000.00		5,000.00
		-----	-----	-----	-----	-----
	TRANSFERS OUT TOTAL	.00	.00	5,000.00	.00	5,000.00
03-21-4368	PROFESSIONAL DEVELOPMENT	5,510.97	4,140.21	2,200.00	1,926.48	3,000.00
		-----	-----	-----	-----	-----
	OTHER EXPENSES TOTAL	5,510.97	4,140.21	2,200.00	1,926.48	3,000.00
03-21-4808	BOND 2020 PRINCIPAL	29,200.00	102,500.00	104,500.00	104,500.00	106,600.00
03-21-4809	BOND 2020 INTEREST	37,422.22	30,906.00	28,846.00	28,846.00	26,746.00
		-----	-----	-----	-----	-----
	DEBT SERVICE TOTAL	66,622.22	133,406.00	133,346.00	133,346.00	133,346.00
03-21-4040	EQUIPMENT > \$5,000	7,999.00				
03-21-4171	BATHHOUSE RENOVATIONS	26,438.02				
03-21-4173	POOL RENOVATIONS	11,586.64				
		-----	-----	-----	-----	-----
	CAPITAL OUTLAY TOTAL	46,023.66	.00	.00	.00	.00
		=====	=====	=====	=====	=====
	POOL TOTAL	217,809.48	263,135.92	307,039.00	219,320.32	290,696.00

ADMIN DEPARTMENT						
03-22-4000	WAGES	3,199.92	3,199.92	2,666.60	2,933.26	3,199.92
03-22-4006	PAYROLL TAXES	244.80	244.80	250.00	224.40	250.00

CITY OF NEW HAVEN
BUDGET WORKSHEET
CALENDAR 6/2024, FISCAL 12/2024
ACTUAL FY 21-22 ACTUAL FY 22-23

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 21-22	ACTUAL FY 22-23	ADOPTED/AMENDED FY 23-24	ACTUAL YTD FY 23-24	PROPOSED BUDGET FY 24-25
03-22-4011	LAGERS	633.60	611.28	550.00	589.60	650.00
	PERSONNEL SERVICES TOTAL	4,078.32	4,056.00	3,466.60	3,747.26	4,099.92
	ADMIN TOTAL	4,078.32	4,056.00	3,466.60	3,747.26	4,099.92
VISITOR CENTER DEPARTMENT						
	TOTAL EXPENSES	340,618.91	332,355.25	390,148.60	264,865.01	368,820.92
	PARK BOARD TOTAL	49,381.42	44,884.74	921.40	93,060.20	7,600.92-
NATURAL GAS FUND REVENUES DEPARTMENT						
04-03-3060	CUSTOMER CHARGE			65,000.00		96,000.00
04-03-3065	GAS USER CHARGES		491.05-	900,000.00		975,000.00
04-03-3066	PENALTY CHARGES	7,472.90	8,940.13	6,000.00	5,449.15	6,500.00
04-03-3075	GAS INSPECTIONS	250.00	350.00	400.00	50.00	400.00
04-03-3076	SERVICE CONNECTIONS	2,549.22	5,273.89	5,000.00	533.19	2,500.00
04-03-3077	UTILITY TURN-ON/TURN-OFF			50.00	50.00	50.00
04-03-3079	RECONNECTION FEE		100.00	100.00	600.00	400.00
04-03-3080	TAPPING FEE	125.00		500.00		500.00
04-03-3141	INTEREST LATE PAYMENT	2.15	35.93		8.09	
04-03-3240	BERGER GAS TRANSPORTATION	2,549.68	2,354.80	2,000.00	2,234.96	2,000.00
04-03-3241	BERGER OPERATING CHARGES	12,597.04	12,799.05	15,000.00	13,851.20	15,000.00
04-03-3310	CITY COMMERCIAL	82,429.60	91,067.87		67,565.60	
04-03-3313	CITY INDUS CONTRACT	878,121.29	894,036.42		505,563.47	
04-03-3314	CITY NON PROFIT	66,573.48	70,143.90		53,180.32	
04-03-3315	CITY RESIDENTIAL	399,795.81	404,291.37		306,596.09	
	CHARGES FOR SERVICE TOTAL	1,452,466.17	1,488,902.31	994,050.00	955,682.07	1,098,350.00
04-03-3110	MISCELLANEOUS	3,476.25	200.00		106,718.43-	
04-03-3112	DOR 2%	1,275.99	1,307.37	800.00	893.97	800.00
04-03-3116	PEPL RATE CASE			566,649.00	566,002.97	
	MISCELLANEOUS REVENUE TOTAL	4,752.24	1,507.37	567,449.00	460,178.51	800.00
04-03-3139	INTEREST EARNED-NG RESERVE	179.90	188.02		180.53	

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 21-22	ACTUAL FY 22-23	ADOPTED/AMENDED FY 23-24	ACTUAL YTD FY 23-24	PROPOSED BUDGET FY 24-25
04-03-3140	INTEREST EARNED	619.73	571.88	400.00	743.94	450.00
	INTEREST TOTAL	799.63	759.90	400.00	924.47	450.00
04-03-3031	NH SPEC RD		10,000.00	10,000.00	10,000.00	10,000.00
04-03-3153	SURPLUS PROPERTY	3,772.78	2,350.00	4,375.00		3,375.00
04-03-3157	PEFA REBATE	8,563.74	9,041.18	9,000.00	8,658.84	9,000.00
	OTHER FINANCING SOURCE TOTAL	12,336.52	21,391.18	23,375.00	18,658.84	22,375.00
04-03-3190	PARK BOARD TRANSFER	12,000.00	12,000.00	12,000.00	6,000.00	12,000.00
04-03-3245	GEN REVENUE (ARPA)	4,027.50				
	TRANSFER IN TOTAL	16,027.50	12,000.00	12,000.00	6,000.00	12,000.00
	REVENUES TOTAL	1,486,382.06	1,524,560.76	1,597,274.00	1,441,443.89	1,133,975.00
NATURAL GAS DEPARTMENT						
04-30-4000	WAGES	126,324.28	112,438.31	141,000.00	103,465.75	139,500.00
04-30-4001	WAGES OT	2,181.00	2,447.64	4,800.00	1,638.75	4,800.00
04-30-4006	PAYROLL TAXES	9,787.65	8,745.57	11,400.00	8,003.05	11,100.00
04-30-4009	INSURANCE	15,728.21	17,057.30	23,000.00	15,937.36	23,000.00
04-30-4011	LAGERS	135,191.20	29,348.21	29,300.00	18,737.19	30,500.00
	PERSONNEL SERVICES TOTAL	289,212.34	170,037.03	209,500.00	147,782.10	208,900.00
04-30-4016	GAS DEPRECIATION EXPENSE	42,449.00	47,504.00			
04-30-4020	GENERAL SUPPLIES	20,425.88	14,642.09	33,150.00	4,187.32	30,000.00
04-30-4022	PRINTING	465.23	464.36	2,000.00	652.93	2,000.00
04-30-4023	POSTAGE	2,250.00	1,952.50	3,000.00	1,800.00	3,000.00
04-30-4029	OFFICE SUPPLIES	1,069.10	561.45	500.00	338.96	500.00
04-30-4032	SMALL TOOLS	361.97	1,419.26	3,800.00		3,000.00
04-30-4034	METERS	9,141.89	21,970.76	14,000.00	9,096.53	14,000.00
04-30-4050	TELEPHONE	4,080.16	3,753.57	3,500.00	4,101.99	2,500.00
04-30-4052	ELECTRIC	1,358.35	1,304.53	1,300.00	1,166.91	1,300.00
04-30-4123	REGULATOR MAINTENANCE	1,966.31	3,399.31	3,000.00	1,069.20	3,000.00
04-30-4160	BIDS/NOTICES	1,003.00	880.10	1,000.00	1,140.94	1,000.00
04-30-4170	BUILDING MAINTENANCE	319.98	75.00	1,000.00		1,000.00
04-30-4180	VEHICLE/EQUIPMENT MAINTENANCE	10,051.94	3,807.13	10,000.00	2,553.25	8,000.00
04-30-4190	FUEL	5,376.40	3,803.50	4,700.00	3,135.52	4,700.00
04-30-4326	COMPUTER SOFTWARE	3,733.00		500.00		
04-30-4399	EQUIPMENT < \$5,000	337.50	410.72			
	OPERATING EXPENSES TOTAL	104,389.71	105,948.28	81,450.00	29,243.55	74,000.00
04-30-4025	IT CONSULTING / SUPPORT	3,447.82	4,297.23	4,400.00	4,869.96	5,000.00
04-30-4072	GAS DELIVERY	1,053,996.18	1,014,397.75	600,000.00	633,983.93	687,000.00
04-30-4073	GAS TRANSPORTATION, HERMANN	74,386.00	70,400.50	63,000.00	56,189.00	73,000.00
04-30-4074	USDI RETAINER	2,100.00	2,300.00	2,700.00	2,250.00	2,700.00
04-30-4075	METER PROVING	1,479.90	3,178.51	3,000.00	1,934.39	3,000.00

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 21-22	ACTUAL FY 22-23	ADOPTED/AMENDED FY 23-24	ACTUAL YTD FY 23-24	PROPOSED BUDGET FY 24-25
04-30-4076	CITY ATTORNEY/LEGAL	24,368.97		2,000.00		1,000.00
04-30-4078	ENGINEERING/CONSULTING			3,000.00		1,500.00
04-30-4085	PHYSICALS/DRUG TESTS	765.00	1,177.50	500.00	70.00	500.00
04-30-4086	UNIFORMS	640.83	193.86	800.00	65.68	800.00
04-30-4087	PROPERTY & LIABILITY INS	9,843.25	8,833.79	17,300.00	10,970.37	17,000.00
04-30-4113	MO ONE CALL	178.74	252.70	200.00	507.44	200.00
04-30-4122	USDI LEAK SURVEY	2,150.40	1,752.60	2,500.00	2,296.40	2,500.00
04-30-4331	GIS MAPPING	312.50	1,043.72	3,000.00		3,000.00
04-30-4338	CREDIT / DEBIT CARD FEES	1,547.45	1,874.37	2,100.00	1,733.81	2,100.00
	CONTRACTED SERVICES TOTAL	1,175,217.04	1,109,702.53	704,500.00	714,870.98	799,300.00
04-30-4201	GEN REV	118,908.95	121,156.38			
04-30-4210	CIST	28,134.00				
	TRANSFERS OUT TOTAL	147,042.95	121,156.38	.00	.00	.00
04-30-4140	PROFESSIONAL DEVELOPMENT	4,414.72	6,086.52	12,000.00	5,614.24	12,000.00
	OTHER EXPENSES TOTAL	4,414.72	6,086.52	12,000.00	5,614.24	12,000.00
04-30-4369	COP 2017 PRINCIPAL			7,738.28		8,039.07
04-30-4802	COP 2017 INTEREST	5,810.02	5,527.74	5,333.80	5,333.80	5,033.00
	DEBT SERVICE TOTAL	5,810.02	5,527.74	13,072.08	5,333.80	13,072.07
04-30-4040	EQUIPMENT > \$5,000			29,200.00	16,142.79	20,814.00
04-30-4348	INFRASTRUCTURE > \$25,000			40,000.00		40,000.00
04-30-4244	VEHICLES			15,000.00	14,875.00	17,250.00
	CAPITAL OUTLAY TOTAL	.00	.00	84,200.00	31,017.79	78,064.00
	NATURAL GAS TOTAL	1,726,086.78	1,518,458.48	1,104,722.08	933,862.46	1,185,336.07
	TOTAL EXPENSES	1,726,086.78	1,518,458.48	1,104,722.08	933,862.46	1,185,336.07
	NATURAL GAS TOTAL	239,704.72-	6,102.28	492,551.92	507,581.43	51,361.07-

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 21-22	ACTUAL FY 22-23	ADOPTED/AMENDED FY 23-24	ACTUAL YTD FY 23-24	PROPOSED BUDGET FY 24-25
TRANSPORTATION TAX FUND						
REVENUES DEPARTMENT						
05-03-3013	TRANSPORTATION SALES TAX	141,899.29	151,741.91	153,000.00	124,448.46	140,000.00
	TAXES TOTAL	141,899.29	151,741.91	153,000.00	124,448.46	140,000.00
05-03-3127	OTHER RECEIVABLE INTEREST				3.96	
	SPECIAL ASSESSMENTS TOTAL	.00	.00	.00	3.96	.00
05-03-3140	INTEREST EARNED	67.74	101.58	60.00	115.64	65.00
	INTEREST TOTAL	67.74	101.58	60.00	115.64	65.00
05-03-3190	PARK BOARD TRANSFER	5,000.00	5,000.00	5,000.00	2,500.00	5,000.00
	TRANSFER IN TOTAL	5,000.00	5,000.00	5,000.00	2,500.00	5,000.00
	REVENUES TOTAL	146,967.03	156,843.49	158,060.00	127,068.06	145,065.00
TRANSPORTATION TAX DEPARTMENT						
05-40-4000	WAGES	33,499.31	26,279.89	38,500.00	23,556.52	38,000.00
05-40-4001	WAGES OT	3,826.26	3,235.54	2,000.00	3,980.58	2,000.00
05-40-4006	PAYROLL TAXES	2,841.70	2,244.64	3,100.00	2,093.07	3,100.00
05-40-4009	INSURANCE	4,225.64	4,209.75	6,500.00	3,940.95	6,600.00
05-40-4011	LAGERS	6,431.62	3,516.82	7,400.00	4,453.00	8,500.00
	PERSONNEL SERVICES TOTAL	50,824.53	39,486.64	57,500.00	38,024.12	58,200.00
05-40-4020	GENERAL SUPPLIES	12,329.74	5,130.61	13,500.00	11,936.60	13,000.00
05-40-4037	ROCK, ASPHALT, CONCRETE	9,953.20		10,000.00	5,555.47	10,000.00
05-40-4180	VEHICLE/EQUIPMENT MAINTENANCE	5,714.66	3,505.71	8,000.00	6,372.58	8,000.00
	OPERATING EXPENSES TOTAL	27,997.60	8,636.32	31,500.00	23,864.65	31,000.00
05-40-4078	ENGINEERING/CONSULTING	1,231.88		4,000.00		
05-40-4087	PROPERTY & LIABILITY INS	4,101.36	3,680.75	4,800.00	4,570.99	4,700.00
	CONTRACTED SERVICES TOTAL	5,333.24	3,680.75	8,800.00	4,570.99	4,700.00
05-40-4500	CIST	100,000.00	25,000.00	75,000.00	75,000.00	50,000.00
	TRANSFERS OUT TOTAL	100,000.00	25,000.00	75,000.00	75,000.00	50,000.00
	TRANSPORTATION TAX TOTAL	184,155.37	76,803.71	172,800.00	141,459.76	143,900.00
	TOTAL EXPENSES	184,155.37	76,803.71	172,800.00	141,459.76	143,900.00

78 | Page

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 21-22	ACTUAL FY 22-23	ADOPTED/AMENDED FY 23-24	ACTUAL YTD FY 23-24	PROPOSED BUDGET FY 24-25
CAPITAL IMP SALES TAX FUND						
REVENUES DEPARTMENT						
08-03-3014	CAPITAL IMPROVEMENT SALES TAX	141,899.28	151,741.95	153,000.00	124,448.47	140,000.00
	TAXES TOTAL	141,899.28	151,741.95	153,000.00	124,448.47	140,000.00
08-03-3123	SPEC ASSES INT/PENALTY	17.12				
08-03-3124	DEFERRED SPECIAL ASSESSMENT	452.78				
	SPECIAL ASSESSMENTS TOTAL	469.90	.00	.00	.00	.00
08-03-3140	INTEREST EARNED	290.20	225.24		167.80	
	INTEREST TOTAL	290.20	225.24	.00	167.80	.00
08-03-3086	CIPRF		69,619.00			
08-03-3170	GENERAL REVENUE	150,000.00	75,000.00	150,000.00	150,000.00	50,000.00
08-03-3172	NATURAL GAS	28,134.00				
08-03-3173	WATER	104,020.00				
08-03-3177	TRANSPORTATION TAX	100,000.00	25,000.00	75,000.00	75,000.00	50,000.00
08-03-3192	MOTOR FUEL	30,000.00	20,000.00	25,000.00	25,000.00	25,000.00
	TRANSFER IN TOTAL	412,154.00	189,619.00	250,000.00	250,000.00	125,000.00
08-03-3224	FRANKLIN COUNTY GRANT			70,500.00	50,000.00	50,000.00
08-03-3419	DOWNTOWN 1 RW	1,838.40				
08-03-3421	DOWNTWN 1 CE		27,783.49		6,744.07	
08-03-3422	DOWNTWN 1 CONST		617,518.68		10,781.36	
08-03-3423	DOWNTWN 2 RW	153.60				
08-03-3424	DOWNTWN 2 PE	5,080.95				
08-03-3425	DOWNTWN 2 CE		25,576.67		3,537.20	
08-03-3426	DOWNTWN 2 CONST		480,760.75			
08-03-3427	M SCHOOL SHARED USE PATH PE		9,014.40	12,936.60	12,948.99	
08-03-3428	M SCHOOL SHARED USE PATH CE			19,755.00		
08-03-3429	M SCHOOL SHARED USE PATH CONST			136,508.00		
	GRANT FUNDING TOTAL	7,072.95	1,160,653.99	239,699.60	84,011.62	50,000.00
	REVENUES TOTAL	561,886.33	1,502,240.18	642,699.60	458,627.89	315,000.00
CIST FUND DEPARTMENT						
08-50-4160	BIDS/NOTICES	174.00		500.00	270.00	250.00
08-50-4304	GRANT APPLICATION FEES	2,574.50		3,000.00		3,000.00
08-50-4305	RECORDER OF DEEDS		36.00			
	OPERATING EXPENSES TOTAL	2,748.50	36.00	3,500.00	270.00	3,250.00
08-50-4078	ENGINEERING/CONSULTING	23,282.25	4,200.00	5,000.00		5,000.00
	CONTRACTED SERVICES TOTAL	23,282.25	4,200.00	5,000.00	.00	5,000.00

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 21-22	ACTUAL FY 22-23	ADOPTED/AMENDED FY 23-24	ACTUAL YTD FY 23-24	PROPOSED BUDGET FY 24-25
08-50-4348	INFRASTRUCTURE > \$25,000	407,218.24	278,080.17	477,250.00	333,546.77	366,370.00
08-50-4718	DOWNTWN 1 CE	3,015.26	43,342.88			
08-50-4719	DOWNTWN 1 CONST		829,146.97			
08-50-4722	DOWNTWN 2 CE	2,312.29	34,078.76			
08-50-4723	DOWNTWN 2 CONST		600,950.98			
08-50-4724	NH SCHOOL SHAR USEPATH PE		31,602.00	18,631.65		
08-50-4725	NH SCHOOL SHAR USEPATH CE			28,441.00	4,078.25	
08-50-4726	NH SCHOOL SHAR USEPATH CONST			196,527.00		
	CAPITAL OUTLAY TOTAL	412,545.79	1,817,201.76	720,849.65	337,625.02	366,370.00
	CIST FUND TOTAL	438,576.54	1,821,437.76	729,349.65	337,895.02	374,620.00
	TOTAL EXPENSES	438,576.54	1,821,437.76	729,349.65	337,895.02	374,620.00
	CAPITAL IMP SALES TAX TOTAL	123,309.79	319,197.58	86,650.05	120,732.87	59,620.00

WATER FUND
REVENUES DEPARTMENT

09-03-3044	WATER CONNECTIONS	3,085.95	5,892.79	2,000.00	3,654.67	2,000.00
09-03-3046	TAP FEES	800.00	450.00	500.00	1,800.00	2,000.00
09-03-3061	RESIDENTIAL USERS	224,420.30	240,763.75	265,000.00	238,663.38	275,000.00
09-03-3062	COMMERCIAL USERS	39,226.49	43,316.70	45,200.00	43,838.39	49,300.00
09-03-3063	BUSINESS SB 350 USERS	15,293.07	20,416.92	19,000.00	16,454.65	21,000.00
09-03-3064	NON PROFIT USERS	15,251.59	16,868.13	17,300.00	17,053.58	18,400.00
09-03-3066	PENALTIES	4,489.32	5,280.00	4,500.00	5,121.84	4,500.00
09-03-3079	RECONNECTION FEE	80.00	200.00	100.00	540.00	300.00
09-03-3321	METER MAINTENANCE	13,837.80	15,306.54	15,000.00	15,911.83	15,000.00
	CHARGES FOR SERVICE TOTAL	316,484.52	348,494.83	368,600.00	343,038.34	387,500.00
09-03-3091	CELL TOWER MELORSE STREET		4,800.00	4,800.00	4,800.00	4,800.00
	RENTAL INCOME TOTAL	.00	4,800.00	4,800.00	4,800.00	4,800.00
09-03-3110	MISCELLANEOUS	451.00	275.00	200.00	250.00	150.00
09-03-3112	DOR 2%	138.24	159.47	100.00	125.95	100.00
09-03-3113	PRIMACY FEE % TO CITY	94.27	116.01		116.63	

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 21-22	ACTUAL FY 22-23	ADOPTED/AMENDED FY 23-24	ACTUAL YTD FY 23-24	PROPOSED BUDGET FY 24-25
	MISCELLANEOUS REVENUE TOTAL	683.51	550.48	300.00	492.58	250.00
09-03-3140	INTEREST EARNED	233.89	109.70		180.45	
09-03-3141	LATE PAYMENT INTEREST/PENALTY		71.90		81.52	
	INTEREST TOTAL	233.89	181.60	.00	261.97	.00
09-03-3031	NH SPEC RD		10,000.00	10,000.00	10,000.00	10,000.00
09-03-3153	SURPLUS PROPERTY	12,226.73	2,535.54	4,375.00	459.00	3,375.00
	OTHER FINANCING SOURCE TOTAL	12,226.73	12,535.54	14,375.00	10,459.00	13,375.00
09-03-3190	PARK BOARD TRANSFER	11,500.00	12,000.00	12,000.00	6,000.00	12,000.00
09-03-3246	GEN REVENUE (ARPA)	140,948.00		22,000.00		22,000.00
	TRANSFER IN TOTAL	152,448.00	12,000.00	34,000.00	6,000.00	34,000.00
09-03-3248	GRANTS			30,000.00		12,300.00
	GRANT FUNDING TOTAL	.00	.00	30,000.00	.00	12,300.00
	REVENUES TOTAL	482,076.65	378,562.45	452,075.00	365,051.89	452,225.00
	WATER DEPARTMENT					
09-60-4000	WAGES	115,130.95	104,143.14	133,000.00	96,073.84	131,000.00
09-60-4001	WAGES OT	4,528.40	1,428.38	4,800.00	981.58	4,800.00
09-60-4006	PAYROLL TAXES	9,115.29	8,041.06	10,600.00	7,392.00	10,400.00
09-60-4009	INSURANCE	15,195.97	16,946.14	23,200.00	15,827.53	22,800.00
09-60-4011	LAGERS	125,173.24	22,493.87	27,700.00	17,224.86	28,700.00
	PERSONNEL SERVICES TOTAL	269,143.85	153,052.59	199,300.00	137,499.81	197,700.00
09-60-4016	WATER DEPRECIATION EXPENSE	62,893.00	68,763.00			
09-60-4020	GENERAL SUPPLIES	14,511.83	8,395.79	17,150.00	5,882.95	15,500.00
09-60-4022	PRINTING	465.23	277.96	700.00	652.93	700.00
09-60-4023	POSTAGE	2,250.00	1,952.50	2,500.00	1,800.00	2,500.00
09-60-4032	SMALL TOOLS	56.00	1,724.69	3,800.00	19.99	3,000.00
09-60-4034	METERS	7,101.43	7,260.73	12,000.00	15,106.41	15,500.00
09-60-4037	ROCK, ASPHALT, CONCRETE		2,318.41	3,000.00	1,210.44	3,000.00
09-60-4052	ELECTRIC	25,997.87	28,035.83	27,000.00	24,873.78	27,000.00
09-60-4160	BIDS/NOTICES	60.00	48.00	200.00	120.00	150.00
09-60-4180	VEHICLE/EQUIPMENT MAINTENANCE	3,717.18	2,125.16	5,500.00	2,810.22	4,500.00
09-60-4190	FUEL	3,758.45	2,602.35	3,500.00	2,145.40	3,500.00
09-60-4326	COMPUTER SOFTWARE	3,733.00		1,500.00		
09-60-4398	INFRAST<\$25,000	7,329.52				2,600.00
09-60-4399	EQUIPMENT < \$5,000	337.50	2,235.72			
	OPERATING EXPENSES TOTAL	132,211.01	125,740.14	76,850.00	54,622.12	77,950.00
09-60-4025	IT CONSULTING / SUPPORT	3,447.82	4,297.23	5,000.00	4,869.97	5,000.00

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 21-22	ACTUAL FY 22-23	ADOPTED/AMENDED FY 23-24	ACTUAL YTD FY 23-24	PROPOSED BUDGET FY 24-25
09-60-4078	ENGINEERING/CONSULTING	337.50		52,000.00	750.00	52,000.00
09-60-4086	UNIFORMS	518.70	344.25	800.00	65.66	800.00
09-60-4087	PROPERTY & LIABILITY INS	9,433.12	8,833.79	16,500.00	10,970.37	15,900.00
09-60-4113	MO ONE CALL	89.38	55.00	100.00	425.08	100.00
09-60-4156	GIS MAPPING	240.00	1,043.69	3,000.00		3,000.00
09-60-4338	CREDIT / DEBIT CARD FEES	1,547.46	1,874.37	2,100.00	1,733.86	2,100.00
	CONTRACTED SERVICES TOTAL	15,613.98	16,448.33	79,500.00	18,814.94	78,900.00
09-60-4210	CIST	104,020.00				
	TRANSFERS OUT TOTAL	104,020.00	.00	.00	.00	.00
09-60-4140	PROFESSIONAL DEVELOPMENT	1,191.29	846.84	2,000.00	1,006.60	2,000.00
	OTHER EXPENSES TOTAL	1,191.29	846.84	2,000.00	1,006.60	2,000.00
09-60-4369	COP 2017 PRINCIPAL			7,738.28		8,039.07
09-60-4801	COP 2015 INTEREST	4,552.29	3,952.21	3,307.83	1,738.55	2,633.40
09-60-4802	COP 2017 INTEREST	5,810.01	5,527.74	5,333.80	5,333.80	5,033.00
09-60-4806	COP 2015 PRINCIPAL			22,951.50		22,594.00
09-60-4811	RAN LOAN LSLI					17,700.00
	DEBT SERVICE TOTAL	10,362.30	9,479.95	39,331.41	7,072.35	55,999.47
09-60-4040	EQUIPMENT > \$5,000			29,200.00	16,142.79	12,814.00
09-60-4244	VEHICLES			15,000.00	14,875.00	17,250.00
09-60-4348	INFRASTRUCTURE > \$25,000	194,347.10				190,000.00
	CAPITAL OUTLAY TOTAL	194,347.10	.00	44,200.00	31,017.79	220,064.00
	WATER TOTAL	726,889.53	305,567.85	441,181.41	250,033.61	632,613.47
	TOTAL EXPENSES	726,889.53	305,567.85	441,181.41	250,033.61	632,613.47
	WATER TOTAL	244,812.88	72,994.60	10,893.59	115,018.28	180,388.47

SEWER FUND REVENUES DEPARTMENT					
11-03-3046	TAP FEES	1,000.00	250.00	500.00	2,250.00
					2,000.00

CITY OF NEW HAVEN
BUDGET WORKSHEET
CALENDAR 6/2024, FISCAL 12/2024
ACTUAL FY 21-22 ACTUAL FY 22-23

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL FY 21-22	ACTUAL FY 22-23	ADOPTED/AMENDED FY 23-24	ACTUAL YTD FY 23-24	PROPOSED BUDGET FY 24-25
11-03-3060	USER CHARGES	517,049.39	539,337.87	605,000.00	533,292.23	606,000.00
11-03-3066	PENALTIES	7,571.05	8,530.31	5,500.00	8,210.19	6,000.00
	CHARGES FOR SERVICE TOTAL	525,620.44	548,118.18	611,000.00	543,752.42	614,000.00
11-03-3113	PRIMACY FEE % TO CITY	59.35	60.76		60.58	
	MISCELLANEOUS REVENUE TOTAL	59.35	60.76	.00	60.58	.00
11-03-3140	INTEREST EARNED	362.33	447.31		439.31	
11-03-3144	COP SERIES 2019	521.84	413.73		400.60	
	INTEREST TOTAL	884.17	861.04	.00	839.91	.00
11-03-3031	NH SPEC RD		10,000.00	10,000.00	10,000.00	10,000.00
11-03-3153	SURPLUS PROPERTY	315.04	2,350.00	4,375.00		3,375.00
	OTHER FINANCING SOURCE TOTAL	315.04	12,350.00	14,375.00	10,000.00	13,375.00
11-03-3190	PARK BOARD TRANSFER	11,500.00	12,000.00	12,000.00	6,000.00	12,000.00
11-03-3247	GEN REVENUE (ARPA)	55,024.00		30,000.00		191,079.00
	TRANSFER IN TOTAL	66,524.00	12,000.00	42,000.00	6,000.00	203,079.00
11-03-3248	ENGINEER REPORT GRANT			50,000.00		50,000.00
	GRANT FUNDING TOTAL	.00	.00	50,000.00	.00	50,000.00
	REVENUES TOTAL	593,403.00	573,389.98	717,375.00	560,652.91	880,454.00
SEWER DEPARTMENT						
11-61-4000	WAGES	115,130.95	104,641.89	133,000.00	96,073.84	131,000.00
11-61-4001	WAGES OT	1,024.50	1,311.38	4,800.00	702.66	4,800.00
11-61-4006	PAYROLL TAXES	8,849.16	8,069.99	10,600.00	7,370.66	10,400.00
11-61-4009	INSURANCE	15,169.47	16,958.34	23,200.00	15,823.99	22,800.00
11-61-4011	LAGERS	121,016.07	26,293.33	27,700.00	17,086.49	28,700.00
	PERSONNEL SERVICES TOTAL	261,190.15	157,274.93	199,300.00	137,057.64	197,700.00
11-61-4016	SEWER DEPRECIATION EXPENSE	165,143.00	170,239.00			
11-61-4020	GENERAL SUPPLIES	15,042.29	17,488.77	19,150.00	16,087.16	19,000.00
11-61-4022	PRINTING	465.24	277.95	700.00	652.94	700.00
11-61-4023	POSTAGE	2,250.00	1,952.50	2,500.00	1,800.00	2,500.00
11-61-4029	OFFICE SUPPLIES			200.00		200.00
11-61-4032	SMALL TOOLS		1,249.85	3,800.00		3,000.00
11-61-4050	TELEPHONE	480.00	440.00	500.00	455.75	500.00
11-61-4052	ELECTRIC	31,894.87	35,373.57	36,000.00	35,535.26	36,000.00
11-61-4160	BIDS/NOTICES	54.00	60.00	500.00	54.00	500.00
11-61-4180	VEHICLE/EQUIPMENT MAINTENANCE	24,017.17	6,276.54	1,000.00	791.22	1,500.00
11-61-4190	FUEL	3,678.62	2,602.35	3,500.00	2,145.40	3,500.00

ACCOUNT NUMBER ACCOUNT TITLE	ACTUAL FY 21-22	ACTUAL FY 22-23	ADOPTED/AMENDED FY 23-24	ACTUAL YTD FY 23-24	PROPOSED BUDGET FY 24-25
11-61-4326 COMPUTER SOFTWARE	3,733.00		1,500.00		
11-61-4379 UV MAINTENANCE	6,545.45	2,277.83	7,500.00	6,714.46	7,500.00
11-61-4398 INFRAST<\$25,000	16,034.00	8,780.00	28,000.00		28,000.00
11-61-4399 EQUIPMENT < \$5,000	337.50	410.72			1,500.00
OPERATING EXPENSES TOTAL	269,675.14	247,429.08	104,850.00	64,236.19	104,400.00
11-61-4025 IT CONSULTING / SUPPORT	3,447.82	4,297.23	5,000.00	4,869.97	5,000.00
11-61-4078 ENGINEERING/CONSULTING	256.00		80,000.00		78,710.00
11-61-4086 UNIFORMS	411.90	308.09	800.00	65.66	800.00
11-61-4087 PROPERTY & LIABILITY INS	9,433.12	8,833.79	16,500.00	10,970.37	15,900.00
11-61-4112 LAB TESTS	11,356.32	13,392.00	12,000.00	11,727.50	13,000.00
11-61-4113 MO ONE CALL	89.38	55.00	100.00	425.08	100.00
11-61-4156 GIS MAPPING		1,043.69	3,000.00		3,000.00
11-61-4338 CREDIT / DEBIT CARD FEES	1,547.46	1,874.37	2,100.00	1,733.87	2,000.00
CONTRACTED SERVICES TOTAL	26,542.00	29,804.17	119,500.00	29,792.45	118,510.00
11-61-4140 PROFESSIONAL DEVELOPMENT	2,210.88	609.94	2,500.00	946.60	2,500.00
OTHER EXPENSES TOTAL	2,210.88	609.94	2,500.00	946.60	2,500.00
11-61-4216 SMALL BORR LOAN PRINCIPAL			5,000.00		5,000.00
11-61-4239 SMALL BORROWER LOAN INTEREST	725.20	658.00	589.40	294.70	589.40
11-61-4247 FISCAL CHARGES	1,458.31	1,487.75	1,410.50	1,196.47	1,385.50
11-61-4249 COP 2014 INTEREST	16,064.42	14,355.30	12,888.71	12,888.71	11,077.13
11-61-4369 COP 2017 PRINCIPAL			7,738.28		8,039.07
11-61-4422 COP 2014 PRINCIPAL			54,500.00		56,300.00
11-61-4801 COP 2015 INTEREST	4,552.29	3,952.21	3,307.83	1,738.55	2,633.40
11-61-4802 COP 2017 INTEREST	5,810.02	5,527.74	5,333.80	5,333.80	5,033.00
11-61-4803 COP 2019 PRINCIPAL			55,446.00		57,817.00
11-61-4804 COP 2019 INTEREST	43,190.29	40,995.12	39,096.98	39,096.98	36,726.80
11-61-4806 COP 2015 PRINCIPAL			22,951.50		22,594.00
DEBT SERVICE TOTAL	71,800.53	66,976.12	208,263.00	60,549.21	207,195.30
11-61-4040 EQUIPMENT > \$5,000			174,200.00	16,142.80	157,814.00
11-61-4244 VEHICLES			15,000.00	14,875.00	17,250.00
11-61-4348 INFRASTRUCTURE > \$25,000			300,000.00	60,120.00	382,079.00
CAPITAL OUTLAY TOTAL	.00	.00	489,200.00	91,137.80	557,143.00
SEWER TOTAL	631,418.70	502,094.24	1,123,613.00	383,719.89	1,187,448.30
TOTAL EXPENSES	631,418.70	502,094.24	1,123,613.00	383,719.89	1,187,448.30
SEWER TOTAL	38,015.70	71,295.74	406,238.00	176,933.02	306,994.30

ACCOUNT NUMBER	ACCOUNT TITLE	ADOPTED/AMENDED FY 23-24	ACTUAL YTD FY 23-24	PROPOSED BUDGET FY 24-25
	CAP IMP PROJ RSRV FUND REVENUES DEPARTMENT			
14-03-3140	INTEREST EARNED	547.50	524.37	406.59
	INTEREST TOTAL	547.50	524.37	.00
14-03-3105	9522 HIGHWAY 100 RENT	1,200.00		
14-03-3153	SURPLUS PROPERTY	100.00	10,000.00	
	OTHER FINANCING SOURCE TOTAL	1,300.00	10,000.00	.00
14-03-3165	PARK POOL LOAN		5,000.00	5,000.00
	TRANSFER IN TOTAL	.00	5,000.00	.00
	REVENUES TOTAL	1,847.50	10,524.37	5,000.00
	CIPRF DEPARTMENT			
14-51-4020	GENERAL SUPPLIES		100.00	100.00
	OPERATING EXPENSES TOTAL	.00	100.00	.00
14-51-4078	ENGINEERING/CONSULTING	22,665.64	19,760.00	23,000.00
	CONTRACTED SERVICES TOTAL	22,665.64	19,760.00	23,000.00
14-51-4387	CIST		69,619.00	
	TRANSFERS OUT TOTAL	.00	69,619.00	.00
14-51-4604	LAND ACQUISITION	3,750.00		
	CAPITAL OUTLAY TOTAL	3,750.00	.00	.00
	CIPRF TOTAL	26,415.64	89,379.00	23,100.00
	TOTAL EXPENSES	26,415.64	89,379.00	23,100.00
	CAP IMP PROJ RSRV FUND TOTAL	24,568.14	78,854.63	18,100.00

ACCOUNT NUMBER ACCOUNT TITLE	ADOPTED/AMENDED FY 23-24	ACTUAL YTD FY 23-24	PROPOSED BUDGET FY 24-25
Report Total	411,893.58-	260,658.89	452,852.00-
		880,561.79	1,080,747.20-

Glossary and Acronyms of Frequently Used Terms

Account Number – A numerical code identifying revenues and expenditures by fund, department, activity, type and object.

Accrual Basis – The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

Activity – One of the tasks, goals, etc., of a departmental program.

Ad Valorem Tax – A tax based on value.

Adopted Budget – The budget approved by the Board of Aldermen and enacted by ordinance on or before June 30 of each year.

Amended Budget – Refers to the budget approved by the Board of Aldermen, as most recently amended.

Annual Budget – A budget applicable to a single fiscal year. See Budget and Operating Budget.

Appropriation – An authorization granted by the Board of Aldermen to make expenditures and to incur obligations for purposes specified in the budget.

ARRA – American Recovery and Reinvestment Act of 2009. Federal program established to promote stimulus monies to municipalities and counties.

Assessed Valuation – A value set on real estate or other property as a basis for levying taxes. The assessed valuation is set by the County Assessor, who is charged with determining the taxable value of property according to a formula set by the State of Missouri.

Asset – A comprehensive plan of financial operation embodying as estimate of proposed expenditures for a given period and the proposed means of financing them.

Audit – A comprehensive investigation of the manner in which the City's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how City funds were spent and whether expenditures are in compliance with the legislative body's appropriations.

Balanced Budget – Annual financial plan in which expenses do not exceed revenues.

Basis of Accounting – A term used to refer to when revenues, expenditures, expenses, and transfers and the related assets and liabilities are recognized in the accounts and reported in the financial statements.

Beginning Fund Balance – Fund balance available in a fund from the end of the prior year, for use in the following year.

Board of Aldermen – The governing body elected by the Citizens of Union to provide policy direction for the operations of the City. Union’s Board of Aldermen consists of a Mayor who is elected for a four-year term and eight Board members who are elected from 4 wards. Board of Aldermen are elected for two-year terms.

Bond - A written promise to pay a specified sum of money at a specified date in the future together with periodic interest at a specified rate.

Bonded Debt - The portion of indebtedness represented by outstanding bonds.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budget Amendment – Adjustments made to the budget during the fiscal year by the Board of Aldermen to properly account for unanticipated changes which occur in revenues and/or expenditures and for programs initially approved during the fiscal year.

Budget Calendar - The schedule for completion of the various phases in the preparation of the budget, the calendar begins with the preparation of the budget forms and ends with the implementation of the budget.

Budget Document - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating government body.

Budget Message - The opening section of the budget which provides the Board of Aldermen and the public with a general summary of the most important aspects of the budget, changes from previous years and the recommendation of the City Administrator.

Budget Process – The process of translating, planning, and programming decisions into specific financial plans.

Budgetary Control - The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and revenues.

CAFR - Comprehensive Annual Financial Report.

Capital Assets- Assets of significant value and having a useful life of several years.

Capital Expenditures – Expenditures that result in the acquisition, expansion, rehabilitation or construction of capital assets.

Capital Outlay – Expenditures for the acquisition of capital assets.

Capital Program - A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditures in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

Cash Basis – The method of accounting under which revenues are recorded when received and expenditures are recorded when paid.

Certificates of Participation (COPS) - Securities which represent a share of an issuer's lease payment. When a municipality finances a public facility through a lease-purchase transaction, the interest in that government's lease payment often is assigned to a third party that issues Certificates of Participation. The Certificates represent a share of the lease payment received by the investor.

Charges for Services – Revenue derived by charging a fee to the specific user of the service.

Community Improvement District (CID) – Community Improvement District is a separate political subdivision under Missouri law governed by a board of directors. The purpose of the district is to generate tax revenue for infrastructure improvements.

Contingency - An appropriation of funds to cover unforeseen events that occur during the Fiscal Year, such as flood emergencies, extraordinary snowstorms, etc.

Contractual Service - An expenditure for services performed by a non-employee. For example: legal services, utilities, insurance.

Debt – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debt of governmental units includes bonds, time warrants, notes and floating debt.

Debt Limit - The maximum amount of outstanding gross or net debt legally permitted. The limitation is usually a percentage of assessed valuation and may be fixed upon either gross or net debt.

Debt Service Fund - A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest payments.

Deferred Revenue - Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, amounts that are measurable but not available are one example of deferred revenue.

Department - The Department is the primary unit in city operations. Each unit is managed by a Department Head. Departments are generally composed of divisions and programs which share a common purpose or which perform similar duties.

Depreciation – The process of recognizing the physical deterioration of capital assets over a period of time.

DNR (Missouri) – Department of Natural Resources. A state regulatory agency that governs public water and wastewater systems and landfills.

Enterprise Fund – Account for operations that provide a service to citizens, financed primarily by a user charge for the provision of that service.

Expenditure - An expenditure is a decrease in net financial resources. This includes current operating expenses requiring the present or future use of current assets.

Expense – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Final Budget – Most recently amended budget approved by the Board of Alderman.

Fiscal Period - Any period at the end of which a government determines its financial position and the results of its operations.

Fiscal Year - The twelve month period on which the city operates its financial affairs. The City of Union's fiscal year is July 1 through June 30.

Franchise Fee – A fee paid by public service utilities for use of public right-of-way to deliver their services.

Fringe Benefits - Fringe benefits include the City's contribution to social security, medicare, workers compensation, health insurance, life insurance, disability insurance, and the City's pension plan.

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance - The equity of a fund, oftentimes incorrectly referred to as "surplus." Each fund begins each year with a positive or negative fund balance.

General Fund - A fund used to account for all financial resources, except those required to be accounted for in another fund. The operating fund of the City.

General Obligation Bonds - Debt backed by the full faith and credit of a jurisdiction. General obligation bonds are payable from ad valorem property taxes and other general revenues.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards for financial accounting and reporting encompassing the conventions, rules, and procedures that define accepted accounting principles.

Government Finance Officers Association (GFOA) – An association of the United States and Canada; an association to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices and promoting them through education, training and leadership.

GO Bonds – see General Obligation Bonds.

Governmental Accounting Standards Board (GASB) – The ultimate authoritative accounting and financial reporting standard setting body for state and local governments.

Governmental Funds - Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds and Permanent Funds.

Grant – A contribution by a government or other organization to support a specific function or operation.

Infrastructure – The basic framework or foundation of the City, including buildings, roads, bridges, sidewalks, and water and sewer systems.

Interfund Transfers – Transfer of resources between two funds of the same governmental unit.

Intergovernmental Revenues - Revenues from other governments, primarily Federal, State and County grants, but also includes payments from other taxing jurisdictions.

Interest Earnings – Revenue derived from the investment of cash in securities as specified by the City investment policy.

Investments - Most commonly, securities held for the production of revenues in the form of interest. The term does not include capital assets used in government operations.

Levy - The total amount of taxes, special assessments or service charges imposed by a government.

Liability – Obligation or debt that must be paid, renewed or refunded at some time in the future.

Line Item - An individual expenditure category listing in the budget (salary, supplies, etc.).

Liquidity – The ability to convert an investment to cash promptly with minimum risk to principal or accrued interest.

Long Term Debt – Debt with a maturity of more than one year after date of issuance.

Modified Accrual Basis - The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash and/or available revenues which should be accrued to reflect properly the taxes levied and revenue earned.

Municipal - In its broadest sense, an adjective denoting the state and all subordinate units of government. In a more restricted sense, an adjective denoting a city or village as opposed to other local governments.

Net Assets – The excess or deficit of a proprietary-type fund's assets over its liabilities and reserves. Net assets are comprised of three components: invested in capital assets, net of related debt; restricted; and unrestricted.

Net Income – The excess of revenues over expenses for proprietary-type funds.

Notes Payable - In general, an unconditional written promise signed by the maker to pay a certain sum of money on demand or at a fixed or determinable time either to the bearer or to the order of a person designated therein.

Objective – Something to be accomplished in specific, well-defined, and measurable terms and this achievable within a specific time frame.

Operating Budget - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

Operating Expenses/Expenditures – The cost for personnel, materials and equipment required for a department to function.

Operating Revenue – Revenue generated in the proprietary-type funds that is directly related to the primary function of the fund.

Ordinance - A formal legislative enactment by the governing board of a municipality.

Original Budget – Initial approved budget approved by the Board of Aldermen.

Other Financing Sources - Governmental fund general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases, proceeds from the sale of general fixed assets.

Personnel Services - All costs associated with employee compensation. For example: salaries, pension, health insurance.

Program - A budgetary unit which encompasses specific and distinguishable lines of work performed by an organizational entity. For example: Police, Administration, Street and Sewer and Water.

Property Taxes – Revenues derived from the levying of taxes on real and personal property. Property taxes are levied according to the properties assessed value.

Proposed Budget - The recommended City budget submitted by the Finance Officer to the Board of Aldermen.

Refunding - Refund or refinance of debt for a variety of reasons, most frequently to take advantage of more favorable interest rates. In other cases, debt is refinanced to change the structure of debt service payments or to escape unfavorable bond covenants.

Reporting Entity - The oversight unit and all of its component units, if any, that are combined in the comprehensive annual financial report and general purpose financial statements.

Resolution – Official action of the Board of Aldermen directing a specific action to be taken.

Revenue – Funds received or collected by the City.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specific purposes. GAAP only require the use of Special Revenue Funds when legally mandated. The City's Special Revenue Funds are the Park Fund, Transportation Tax Fund, Stormwater Management Fund and Cemetery Fund.

Statute - A written law enacted by a duly organized and constituted legislative body.

Taxes - Compulsory charges levied by a government to finance services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Tax Levy – Total amount of tax certified by the City.

Tax Rate – The amount of tax stated in terms of a unit of tax for each \$100 of assessed value of taxable property.

Transfer - A transfer is a movement of monies from one fund, activity, department, or account to another. This includes budgetary funds and/or movement of assets.

Transmittal Letter – A message prepared by the City Administrator explaining the annual proposed budget, articulating the strategies and budget packages to achieve the City's goals, and identifying budget impacts

Transportation Tax Fund - A Special Revenue Fund used to account for the accumulation of resources from the one-half cent sales tax, which is used to pay for street construction and maintenance.

Unreserved Fund Balances – The portion of a fund’s balance that is not restricted to be used for a specific purpose and is available for appropriation.

User Fees - The payment of a fee for direct receipt of a public service by the party benefiting from the service.