



August 2024 Town Administrator's Report



5th & Grand
Realignment

Strategic Planning &
Budgeting Schedule

Budget to Actuals
(UNAUDITED) as of
7.31.2024

5th & Grand Avenue Update

Community Open House Held July 10th On-site at Paonia Bread Works

Meeting was well-attended, and the engineers were present to answer questions from affected property owners



Picture 1 Attendees at the Open House Reviewing Drawings

On July 10, 2024, the Town hosted an open house with SGM’s design engineering team on the 5th and Grand Realignment (Safe Pathways for Paonia) project at the Paonia Bread Works. Thank you very much to Chris Jacobson for opening his shop for us to use! Mayor Smith and Town Administrator Wynn provided pizza for participants in the meeting.

The design team received valuable feedback from attendees and additional design work was identified. There was a general desire from the group for additional parking along Grand Avenue. After the meeting, the design team identified an area on along the East side of Grand Avenue to design for additional parallel parking. Public Works is also in favor of designing parking along the East side of Grand Avenue as it provides a place to park snow during the Winter while waiting for a dump truck to pick it up.

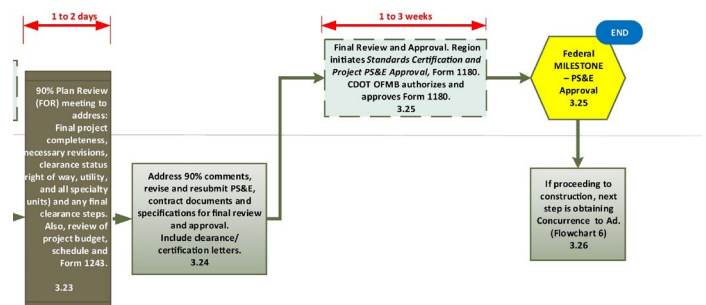
The final round of Subsurface Utility Engineering exploration discovered that numerous service lines throughout the project area are copper and ought to be replaced. The Town has artificially adopted a ‘dig once’ policy as a best practice from recommendations of the Federal Highway Administration. While the roadway is under reconstruction, the Town will also replace the water mains and service lines (to the meter) along with replacing fire hydrants and adding curb stop valves.

The additional work will incur a change order for design, and Change Order #3 is planned to be included in the August 27, 2024,

Agenda for board consideration. The anticipated total cost of Change Order #3 will be \$14,000. The original scope of work for design of the project was: \$64,634; Change Order #1 was: \$83,900; Change Order #2 was: \$35,200 and Change Order #3, if approved will be: \$14,000 for a total design engineering cost of: \$197,734.

The Town and SGM recently had a Final Office Review meeting with CDOT, on the 90% draft of the construction drawings. During that meeting the project design was reviewed by multiple engineers at CDOT specializing in different aspects such as Right of Way, pavement design, intersections, utility and a review of the project budget was also completed. Originally, the project was expected to cost slightly more than \$1,000,000, but as geotechnical engineering was completed, it quickly became evident that the original estimate did not contemplate issues with ditch companies, stormwater, and conflicts with utilities.

During the FOR a probable cost of construction was contemplated closer to \$2,900,000, which is more than the Field Inspection Review meeting with CDOT for the 30% set of drawings that had an estimated probable cost of construction closer to \$2,524,500. The design of the project is very close to completion and there are only a couple more steps until CDOT would give approval. The Town recently learned that federal earmarks for the project were not funded in the upcoming federal budget and that the Town did not receive funding through FHWA as well. The Town still has the opportunity to apply for Safe Routes to Schools through CDOT, but the application window is tight. The SRTS program likes shovel-ready projects, and since the Town has already designed this project to federal requirements, it has a better chance of being awarded funding. If SRTS is not granted, the Town has the funding to pay for construction with the \$1,030,000 RMS grant from CDOT.



Picture 2 CDOT Flowchart on FOR to Construction

Strategic Planning & Budgeting Schedule

The FY-2025 Budget Planning Process Includes a New Step

The Board of Trustees will host a Work Session to discuss Goals & Objectives for the FY-2025 Budget

The Town applied for a FY-2024 Budget Award from the Government Finance Officers' Association (GFOA). As a part of the process, the budget is scored by peers throughout the nation. Ultimately, Paonia's FY-2024 Budget was not selected for the award, but we got very good feedback as to what was missing. A key component of the budget award is the inclusion of a strategic plan.

The GFOA recommends that governments engage in strategic planning to provide a vision for the future that can be used to align budgeting with organizational priorities. The goal of a strategic plan for the Town is to align budget decisions to goals and objectives identified in the strategic plan. The Town's first step is to establish both a mission and values and then distill them down into the Departmental Level.

GFOA guidelines for engaging in strategic planning include:

- 1) **Initiate Strategic Planning.** It is paramount that strategic planning be initiated and conducted under the authorization of the organization's chief executive, the inclusion of other stakeholders is critical, but a strategic plan must be supported by the CEO otherwise it has little chance of influencing the organization's future.
- 2) **Analyze and Assess the Environment.** A thorough analysis of the government's internal and external environment sets the stage for an effective strategic plan. Use a SWOT analysis to assess Strengths, Weaknesses, Opportunities, and Threats. Strengths and Weaknesses analyze the internal environment while Opportunities and Threats focus on the external environment of the organization.

Consider:

- (a) Economic and Financial Factors
 - (b) Demographic Trends
 - (c) Legal or Regulatory Issues
 - (d) Social and Cultural Trends
 - (e) Physical (Community Development)
 - (f) Intergovernmental Issues
 - (g) Technological Change
- 3) **Define Problems.** After completing an internal and external environmental analysis, use the information to identify the most critical problems facing the organization and community.
 - 4) **Develop Goals and Objectives for Addressing Each Problem.** A goal of priority is an aspirational state for the Town; a strategic plan could outline different goals and objectives to address different areas of the Town's cares, concerns, and desires. An example could be a goal to provide clean drinking water effectively and efficiently.
 - 5) **Develop Strategies to Realize Goals and Objectives and Implement Strategies Using Tactics.** After defining goals and objectives, focus on developing strategies that define how the organization will achieve the vision, and tactics, which put a strategy in action.
 - 6) **Obtain Approval of the Plan.** The Board of Trustees should formally adopt and approve the strategic plan so it can guide policy and budget decisions.
 - 7) **Execute and Monitor Tactics.** The budget development process is an opportunity to execute specific tactics and monitor their effectiveness as they relate to implementation. The Town can execute its strategic plan by allocating funds for specific tactics during the budget



Strategic Planning & Budgeting Schedule

The FY-2025 Budget Planning Process Includes a New Step

Continued

development process. The budget process can also be effective in monitoring and measuring whether or not the tactics are working well to implement strategies put in place to achieve goals and objectives. If they aren't working well, new tactics can be considered during the next budget development process.

The ultimate goal for the FY-2025 Budget is to ensure that each capital expense is directly tied to a goal or objective identified in the strategic plan. The goals and objectives of the strategic plan would be evaluated at least annually by the Board of Trustees, and they will be used to help identify service delivery levels for each department of the Town.

The Board of Trustees has scheduled its first work session on the Strategic Plan for August 27th at 5PM. Staff plan to kick off the session by working with the Board of Trustees to draft a Mission Statement for the Town and a Values Statement. Staff plan to kick off the goals and objectives time by presenting the Board of Trustees with goals and objectives that they have identified for the departments that they manage.

Budget Calendar (Subject to Change):

- 8/25/2024 Assessors Office Certifies the total new assessed and actual values.
- 8/27/2024 BoT Work Session – Strategic Planning.
- 9/10/2024 Draft of Strategic Plan – Goals and Objectives to BoT.
- 9/24/2024 BoT to Adopt Strategic Plan and Establish Service Delivery Goals.
- 10/15/2024 Town Administrator/Treasurer submits proposed budget to the BoT.

Budget Calendar (Subject to Change)continued:

- 11/1/2024 Deadline for submitting to DOR for an increased levy.
- 11/12/2024 Draft of Proposed Final Budget for the BoT.
- 12/10/2024 Assessors' changes in assessed valuation will be made only once by a single notification to the county commissioners. BoT to adopt a final budget during meeting.
- 12/15/2024 Deadline for certification of mill levy to county commissioners. Town must adopt the budget before certifying the levy to the county.
- 12/22/2024 Deadline for County Commissioners to levy taxes and to certify the levies to the assessor.

ACCOUNT	DESCRIPTION	7.31.2024 ACTUAL
UBB Accounts		
		CURRENT BALANCES
x3637	Business Money Market Account - 4.82% Interest Rate	\$ 2,413,007.90
x0857	Conservation Trust Fund - 0.1% Interest Rate	\$ 20,306.61
x3858	Grant Pass Through - 0.00% Interest Rate (May Close Account)	\$ 25,025.00
x0571	Internal Grants - 0.00% Interest Rate (Needed to Receive Grants from State)	\$ 40,912.00
x0733	Operating (Main Account) - 0.00% Interest Rate	\$ 907,567.75
x0911	Park Donations - 0.00% Interest Rate (Transferred to MM & Closed)	\$ —
x3629	Payroll - 0.00% Interest Rate	\$ 3,160.28
x2318	WWTP - 0.15% Interest Rate (Debt Reserves)	\$ 58,726.49
	Subgroup : Total UBB Accounts	\$ 3,468,706.03
UBB Investment Accounts		
23 MO-2402	CD 181 Days - 5.00% Interest Rate	\$ 212,295.26
23 MO-2578	CD 181 Days - 4.75% Interest Rate	\$ —
	Subgroup : Total UBB Investment Accounts	\$ 212,295.26
ColoTrust Investment Accounts		
x8001	General Fund - 5.4163% 30-Day Yield	\$ 588,984.91
x8002	Sewer Restricted - 5.4163% 30-Day Yield	\$ 586,871.13
x8003	Debt Reserve - 5.4163% 30-Day Yield	\$ 118,252.25
x8004	Bridge Reserve - 5.4163% 30-Day Yield	\$ 651,282.03
x8005	Water- 5.4163% 30-Day Yield	\$ 274,920.45
	Subgroup : ColoTrust Investment Accounts	\$ 2,220,310.77
TOTAL BANK ACCOUNTS		\$3,468,706.03
TOTAL INVESTMENT ACCOUNTS		\$2,432,606.03
TOTAL CURRENT BALANCE ALL ACCOUNTS		\$5,901,312.06

Grant Description	Granting Agency	Total Award	Date Awarded	Amount Rec'd.	Contract Expiration	Revenue Account	Expenditure Account	Consultant/ Contractor	Total Contract Price	Remaining Balance of Grant
EIAF - A00278 Paonia Code Revision	DOLA	\$ 25,000.00	11/27/2023	\$ -	11/27/2024	10-35-20	10-41-75	Sustainable Futures	\$ 38,000.00	\$ 25,000.00
EIAF - A00232 Paonia Comprehensive Plan Update	DOLA	\$ 25,000.00	2/1/2023	\$ 15,086.75	9/30/2024	10-35-20	10-41-75	Phoenix Rising Resources (w/ 1 CO)	\$ 68,275.00	\$ 9,913.25
EIAF - 09609 Paonia Dorris Ave. Sewer Line Replacement	DOLA	\$ 137,756.00	5/31/2023	\$ 137,756.00	7/31/2025	70-37-13	70-51-70	K&D Construction	\$ 373,992.00	\$ -
IHOP - PLN064 Housing Needs Assessment and Action Plan	DOLA	\$ 59,850.00	11/28/2022	\$ 52,612.50	4/30/2025	10-35-20	10-41-75	Urban Rural Continuum (w/ 2 CO)	\$ 86,147.50	\$ 7,237.50
EIAF (Tier II) - 9721 Paonia Water Tank Relining	DOLA	\$ 956,000.00	4/3/2024	\$ -	10/31/2025	60-36-30	60-50-70	TBD	TBD	\$ 956,000.00
RMS - M035-003 (25364) Safe Pathways for Paonia (5th & Grand)	CDOT	\$ 1,040,774.00	10/20/2023	\$ -	8/27/2033	10-35-20	10-45-70	TBD	TBD	\$ 1,040,774.00
Town Park & Apple Valley Park Restroom Renovations	Colorado Grand	\$ 17,000.00	2023	\$ 17,000.00	12/31/2024	10-35-20	10-46-73	TBD/Staff	Approx. \$50,000	\$ 15,730.48
HYDROGEOLOGICAL STUDY										
CFP - 2023-19 Paonia Hydrogeological Study	Col. River Water Conservation District	\$ 25,000.00	5/30/2023	\$ -	6/1/2026	60-36-30	60-50-75	Wright Water Engineering		\$ 25,000.00
WSRF Grant - POGG1 2024-2691 Hydrogeological Study of Paonia Spring Complexes	Col. Water Conservation Board	\$ 147,973.00	11/27/2023	\$ -	11/27/2028	60-36-30	60-50-70	Wright Water Engineering		\$ 147,973.00
	CWCB Task 1	Engineering & Data Review	\$ 50,570.00							
	CWCB Task 2	Subsurface Investigation	\$ 97,403.00							
	CWCB Task 3	Metering	\$ -							
				\$ -		60-36-30	60-50-70	Wright Water Engineering	\$ 197,974.00	\$ 172,973.00
GRANT14002201 - Funding Opportunity No. R23AS00109 - Water SMART Planning & Project Design Grant - Paonia, "Watershed and Water System Strategy Plans for Resiliency in the Face of Change"										
	Bureau of Reclamation	\$ 250,000.00	4/23/2024	\$ -	TBD	60-36-30	60-50-70	TBD	TBD	\$ 250,000.00
SS4A - Safe Streets for All - Supplemental Planning and Demonstration Grant	USDOT (FHWA)	\$ 293,974.00	6/18/2024	\$ -	TBD	10-35-20	10-45-20	No Notice to Proceed as of 7.9.2024	TBD	\$ 293,974.00

No Notice to Proceed Received as of 7.9.2024

ACCOUNT	DESCRIPTION	ADOPTED FY-2024 BUDGET	JULY 31ST ACTUAL	PERCENT REALIZED
General Fund				
10-31-01	PROPERTY TAXES	\$ 195,000.00	\$ 152,330.36	78%
10-31-02	S.O. AUTO TAXES	\$ 21,000.00	\$ 9,515.41	45%
10-31-03	SALES TAX - TOWN	\$ 785,000.00	\$ 251,857.18	32%
10-31-04	SALES TAX - COUNTY	\$ 260,000.00	\$ 54,725.16	21%
10-31-05	SALES TAX - STATE MARIJUANA	\$ 52,000.00	\$ 7,035.40	14%
10-31-06	CIGARETTE TAX	\$ 1,500.00	\$ 541.01	36%
10-31-07	FRANCHISE TAX	\$ 45,000.00	\$ 39,388.57	88%
10-31-08	PENALTY & INTEREST	\$ 200.00	\$ 32.81	16%
10-31-09	DELINQUENT TAX	\$ -	\$ -	
10-31-10	ABATEMENTS	\$ -	\$ -	
10-31-11 (22-31-06)	MARIJUANA OCCUPATIONAL TAX (Transaction Fee)	\$ 132,000.00	\$ 56,055.00	42%
	Subgroup : TAXES	\$ 1,491,700.00	\$ 571,480.90	38%
General Fund				
10-32-01	LIQUOR LICENSES	\$ 2,750.00	\$ 4,297.50	156%
10-32-02	MISCELLANEOUS PERMITS	\$ 2,500.00	\$ 8,975.00	359%
10-32-03	BUILDING PERMITS	\$ 26,000.00	\$ 18,085.31	70%
10-32-04	SPECIAL REVIEWS	\$ 1,000.00	\$ 1,547.00	155%
10-32-05	ZONING VERIFICATION & ADMINISTRATIVE REVIEWS	\$ 1,000.00	\$ 250.00	25%
10-32-06	VIN INSPECTIONS	\$ 2,200.00	\$ 620.00	28%
10-32-07	PRE-APPLICATION MEETINGS	\$ 1,000.00	\$ -	0%
10-32-09 (26-30-01)	SIDEWALK FEE	\$ 30,000.00	\$ 17,655.39	59%
10-32-10	MARIJUANA LICENSING FEE	\$ 9,000.00	\$ -	0%
	Subgroup : LICENSES, PERMITS & FEES	\$ 75,450.00	\$ 51,430.20	68%
General Fund				
10-33-01	HIGHWAY USER TAX	\$ 56,000.00	\$ 41,784.90	75%
10-33-02	MOTOR VEHICLE - \$1.50	\$ 1,500.00	\$ 596.41	40%
10-33-03	MOTOR VEHICLE - \$2.50	\$ 3,500.00	\$ 1,441.13	41%
10-33-07	SEVERANCE TAX	\$ 5,500.00	\$ -	0%
10-33-08	MINERAL LEASING	\$ 16,000.00	\$ -	0%
10-33-09 (40-38-01)	CONSERVATION TRUST FUND	\$ 9,250.00	\$ 12,197.47	132%
10-33-10	ROAD & BRIDGE	\$ 10,000.00	\$ 5,073.37	51%
	Subgroup : INTERGOVERNMENTAL REVENUES	\$ 101,750.00	\$ 61,093.28	60%
General Fund				
10-34-01	COURT FINES	\$ 100.00	\$ 1,075.00	1075%
10-34-02	POLICE FINES	\$ 2,500.00	\$ 4,773.50	191%
10-34-03	MISCELLANEOUS FINES - BONDS	\$ 100.00	\$ 110.00	110%
10-34-04	OTHER AGENCY CONTRIBUTIONS - PD (B2B COUNTY)	\$ -	\$ 80,995.28	40K%
10-34-05	DOG TAGS	\$ 100.00	\$ 150.00	150%
10-34-06	CODE ENFORCEMENT VIOLATIONS	\$ 2,500.00	\$ -	0%
10-34-10	LAW ENFORCEMENT COST ALLOCATION	\$ -	\$ -	
10-34-50	PD GRANT	\$ 4,000.00	\$ -	0%
	Subgroup : FINES AND FORFEITURES	\$ 9,300.00	\$ 87,103.78	937%

ACCOUNT	DESCRIPTION	ADOPTED FY-2024 BUDGET	JUNE 30TH ACTUAL	PERCENT REALIZED
General Fund				
10-35-01	RENTS & ROYALTIES	\$ 3,600.00	\$ 9,001.02	250%
10-35-02	MOTOR FUEL TAX REFUNDS	\$ -	\$ -	
10-35-04	INTEREST INCOME	\$ 115,000.00	\$ 68,819.31	60%
10-35-05	LATE CHARGES	\$ -	\$ 3,503.36	2000%
10-35-06	OTHER INCOME	\$ 100.00	\$ 15,583.79	15584%
10-35-07	INSURANCE PROCEEDS (NEEDS ADDED)	\$ -	\$ -	
10-35-09	PARK DONATIONS	\$ -	\$ -	
10-35-10	OTHER AGENCY CONTRIBUTIONS	\$ -	\$ -	
10-35-13	BRIDGE RESERVE	\$ -	\$ -	
10-35-15	REFUND OF EXPENDITURES	\$ 1,000.00	\$ 9,542.08	954%
10-35-16	RESTITUTION	\$ 5,200.00	\$ 3,748.46	72%
10-35-18	SALES OF ASSETS	\$ -	\$ -	
10-35-20	GRANT REVENUE	\$ 1,035,592.00	\$ 20,264.25	2%
	Subgroup : MISCELLANEOUS REVENUES	\$ 1,160,492.00	\$ 130,462.27	11%
General Fund				
10-39-99	TRANSFER REVENUE	\$ 386,826.00	\$ -	
	Subgroup : TRANSFERS	\$ 386,826.00	\$ -	
General Fund				
	TOTAL GENERAL FUND REVENUES	\$ 3,225,518.00	\$ 901,570.43	28%
General Fund				
	NET SURPLUS (DEFICIT) - General Fund	\$ -	\$ (97,402.78)	

ACCOUNT	DESCRIPTION	ADOPTED FY-2024 BUDGET	JULY 31ST ACTUAL
ADMINISTRATION	PERSONNEL SERVICES		
10-41-01	MAYOR & TRUSTEES	\$ 9,600.00	\$ 5,444.00
10-41-02	TOWN ADMINISTRATOR/CONTRACT LABOR	\$ 44,500.00	\$ 26,059.15
10-41-03	SALARIES & WAGES	\$ 65,500.00	\$ 35,133.12
10-41-04	EMPLOYER FICA	\$ 7,400.00	\$ 4,095.19
10-41-05	EMPLOYER MEDICARE	\$ 1,750.00	\$ 935.45
10-41-06	UNEMPLOYMENT TAX	\$ 900.00	\$ 129.03
10-41-07	INSURANCE BENEFITS	\$ 15,750.00	\$ 12,629.08
10-41-08	RETIREMENT BENEFITS	\$ 5,200.00	\$ 2,586.56
10-41-09	LIFE/DISABILITY INSURANCE	\$ 500.00	\$ -
10-41-10	WORKMEN'S COMPENSATION	\$ 1,200.00	\$ 466.64
10-41-13	OVERTIME	\$ 982.00	\$ 729.74
	Subgroup : Personnel Services	\$ 153,282.00	\$ 88,207.96
		Percent Realized	58%
ADMINISTRATION	OPERATING		
10-41-15	OFFICE SUPPLIES	\$ 2,000.00	\$ 1,150.16
10-41-16	OPERATING SUPPLIES	\$ 6,000.00	\$ 2,767.16
10-41-17	POSTAGE	\$ 500.00	\$ 3,680.87
10-41-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES	\$ 105,000.00	\$ 35,520.25
10-41-21	AUDIT & BUDGET EXPENSE	\$ 5,000.00	\$ 4,500.00
10-41-22	REPAIRS & MAINTENANCE	\$ 5,000.00	\$ 203.47
10-41-25	TOWN HALL EXPENSE	\$ 12,000.00	\$ 2,404.83
10-41-26	TRAVEL, MEETINGS, & TRAININGS	\$ 10,200.00	\$ 5,591.65
10-41-27	INSURANCE & BONDS	\$ 10,000.00	\$ 5,040.28
10-41-28	UTILITIES	\$ 5,200.00	\$ 1,667.97
10-41-29	TELEPHONE & INTERNET	\$ 1,800.00	\$ 478.66
10-41-30	PUBLISHING ADS	\$ 6,500.00	\$ 1,585.93
10-41-31	DUES & SUBSCRIPTIONS	\$ 24,000.00	\$ 17,968.48
10-41-33	DATA PROCESSING	\$ 8,000.00	\$ 432.10
10-41-40	MISCELLANEOUS	\$ 5,500.00	\$ 19,824.66
10-41-43	CULTURAL EVENTS	\$ -	\$ -
10-41-44	HUMAN SERVICES	\$ 4,500.00	\$ 2,983.05
10-41-45	BUILDING INSPECTOR	\$ -	\$ -
	Subgroup : Operating Expenditures	\$ 211,200.00	\$ 105,799.52
		Percent Realized	50%
ADMINISTRATION	CAPITAL OUTLAY & TRANSFERS		
10-41-73	BUILDING IMPROVEMENTS	\$ 10,000.00	\$ 591.54
10-41-74	MACHINERY & EQUIPMENT	\$ 1,500.00	\$ 1,628.25
10-41-75	GRANT PROJECTS	\$ 50,000.00	\$ 44,654.61
10-41-90	TREASURER'S FEE	\$ -	\$ 3,776.92
10-41-99	TRANSFERS	\$ -	\$ -
	Subgroup : CAPITAL OUTLAY	\$ 61,500.00	\$ 50,651.32
		Percent Realized	57%
	TOTAL	\$ 425,982.00	\$ 244,658.80
		Percent Realized	57%

ACCOUNT	DESCRIPTION	ADOPTED FY-2024 BUDGET	JULY 31ST ACTUAL
LAW ENFORCEMENT PERSONNEL SERVICES			
10-42-02	CONTRACT LABOR (JUDGE)	\$ 6,600.00	\$ 3,850.00
10-42-03	SALARIES & WAGES	\$ 422,500.00	\$ 248,320.83
10-42-04	EMPLOYER FICA	\$ 29,100.00	\$ 2,014.96
10-42-05	EMPLOYER MEDICARE	\$ 6,800.00	\$ 3,636.54
10-42-06	UNEMPLOYMENT TAX	\$ 4,000.00	\$ 501.58
10-42-07	INSURANCE BENEFITS	\$ 65,500.00	\$ 33,683.59
10-42-08	RETIREMENT BENEFITS	\$ 11,000.00	\$ 5,268.59
10-42-09	LIFE/DISABILITY INSURANCE	\$ 1,180.00	\$ -
10-42-10	WORKMEN'S COMPENSATION	\$ 13,000.00	\$ 5,055.20
10-42-11	FPPA PENSION	\$ 40,000.00	\$ 21,699.74
10-42-12	FPPA D&D	\$ 10,000.00	\$ 5,650.00
10-42-13	OVERTIME	\$ 40,800.00	\$ 3,966.35
	Subgroup : Personnel Services	\$ 650,480.00	\$ 333,647.38
		Percent Realized	51%
LAW ENFORCEMENT OPERATING			
10-42-15	OFFICE SUPPLIES	\$ 750.00	\$ 330.38
10-42-16	OPERATING SUPPLIES	\$ 20,000.00	\$ 176.11
10-42-17	POSTAGE	\$ 500.00	\$ -
10-42-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES	\$ 5,000.00	\$ 2,327.57
10-42-22	REPAIRS & MAINTENANCE	\$ 1,500.00	\$ 63.79
10-42-23	VEHICLE EXPENSE	\$ 23,500.00	\$ 14,762.29
10-42-26	TRAVEL, MEETINGS, & TRAININGS	\$ 7,500.00	\$ 1,296.50
10-42-27	INSURANCE & BONDS	\$ 55,500.00	\$ 27,588.22
10-42-28	UTILITIES	\$ 2,500.00	\$ 980.00
10-42-29	TELEPHONE & INTERNET	\$ 1,200.00	\$ 933.47
10-42-30	PUBLISHING ADS	\$ -	\$ -
10-42-31	DUES & SUBSCRIPTIONS	\$ 1,200.00	\$ 1,266.85
10-42-33	DATA PROCESSING	\$ 1,500.00	\$ 549.80
10-42-42	CONTRACT SERVICES	\$ 13,500.00	\$ 6,918.32
10-42-44	HUMAN SERVICES	\$ 1,500.00	\$ 590.70
	Subgroup : Operating Expenditures	\$ 135,650.00	\$ 57,784.00
		Percent Realized	43%
LAW ENFORCEMENT CAPITAL OUTLAY & TRANSFERS			
10-42-73	BUILDING IMPROVEMENTS	\$ -	\$ 2,032.35
10-42-74	MACHINERY & EQUIPMENT	\$ 39,000.00	\$ 46,163.40
	Subgroup : CAPITAL OUTLAY	\$ 39,000.00	\$ 48,195.75
		Percent Realized	53%
		TOTAL \$ 825,130.00	\$ 439,627.13
		Percent Realized	53%

ACCOUNT	DESCRIPTION	ADOPTED FY-2024 BUDGET	JULY 31ST ACTUAL
BUILDING	PERSONNEL SERVICES		
10-43-01	MAYOR & TRUSTEES	\$ -	\$ -
10-43-02	CONTRACT LABOR	\$ 52,000.00	\$ 5,707.50
10-43-03	SALARIES & WAGES	\$ -	\$ -
10-43-04	EMPLOYER FICA	\$ -	\$ -
10-43-05	EMPLOYER MEDICARE	\$ -	\$ -
10-43-06	UNEMPLOYMENT TAX	\$ -	\$ -
10-43-07	INSURANCE BENEFITS	\$ -	\$ -
10-43-08	RETIREMENT BENEFITS	\$ -	\$ -
10-43-09	LIFE/DISABILITY INSURANCE	\$ -	\$ -
10-43-10	WORKMEN'S COMPENSATION	\$ -	\$ -
10-43-13	OVERTIME	\$ -	\$ -
	Subgroup : Personnel Services	\$ 52,000.00	\$ 5,707.50
		Percent Realized	11%
BUILDING	OPERATING		
10-43-15	OFFICE SUPPLIES	\$ -	\$ -
10-43-16	OPERATING SUPPLIES	\$ 1,000.00	\$ -
10-43-17	POSTAGE	\$ 500.00	\$ -
10-43-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES	\$ 5,500.00	\$ 16,011.00
10-43-22	REPAIRS & MAINTENANCE	\$ 500.00	\$ -
10-43-23	VEHICLE EXPENSE	\$ -	\$ -
10-43-26	TRAVEL & MEETINGS	\$ -	\$ -
10-43-27	INSURANCE & BONDS	\$ 1,000.00	\$ 497.08
10-43-28	UTILITIES	\$ 1,500.00	\$ 239.85
10-43-29	TELEPHONE & INTERNET	\$ 1,100.00	\$ -
10-43-30	PUBLISHING ADS	\$ -	\$ -
10-43-31	DUES & SUBSCRIPTIONS	\$ 500.00	\$ 160.00
10-43-33	DATA PROCESSING	\$ -	\$ 827.40
10-43-40	MISCELLANEOUS	\$ -	\$ -
10-43-43	CULTURAL EVENTS	\$ -	\$ -
10-43-44	HUMAN SERVICES	\$ -	\$ -
	Subgroup : Operating Expenditures	\$ 11,600.00	\$ 17,735.33
		Percent Realized	153%
BUILDING	CAPITAL OUTLAY & TRANSFERS		
10-43-73	BUILDING IMPROVEMENTS	\$ -	\$ 44.57
10-43-74	MACHINERY & EQUIPMENT	\$ -	\$ -
	Subgroup : CAPITAL OUTLAY	\$ -	\$ 44.57
		Percent Realized	37%
	TOTAL	\$ 63,600.00	\$ 23,487.40
		Percent Realized	37%

ACCOUNT	DESCRIPTION	ADOPTED FY-2024 BUDGET	JULY 31ST ACTUAL
STREETS	PERSONNEL SERVICES		
10-45-02	CONTRACT LABOR	\$ -	\$ 700.00
10-45-03	SALARIES & WAGES	\$ 133,000.00	\$ 60,232.64
10-45-04	EMPLOYER FICA	\$ 8,500.00	\$ 3,759.05
10-45-05	EMPLOYER MEDICARE	\$ 2,000.00	\$ 879.13
10-45-06	UNEMPLOYMENT TAX	\$ 1,100.00	\$ 121.25
10-45-07	INSURANCE BENEFITS	\$ 22,000.00	\$ 10,551.80
10-45-08	RETIREMENT BENEFITS	\$ 7,000.00	\$ 2,881.71
10-45-09	LIFE/DISABILITY INSURANCE	\$ 450.00	\$ -
10-45-10	WORKMEN'S COMPENSATION	\$ 6,700.00	\$ 2,733.36
10-45-13	OVERTIME	\$ 4,500.00	\$ 1,317.35
	Subgroup : Personnel Services	\$ 185,250.00	\$ 83,176.29
		Percent Realized	45%
STREETS	OPERATING		
10-45-15	OFFICE SUPPLIES	\$ -	\$ 8.79
10-45-16	OPERATING SUPPLIES	\$ 1,500.00	\$ 471.78
10-45-17	POSTAGE	\$ -	\$ -
10-45-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES	\$ 102,000.00	\$ 55,146.46
10-45-21	AUDIT & BUDGET EXPENSE	\$ 1,500.00	\$ -
10-45-22	REPAIRS & MAINTENANCE	\$ 25,000.00	\$ 9,460.65
10-45-23	VEHICLE EXPENSE	\$ 12,500.00	\$ 2,661.79
10-45-24	RENTALS	\$ 1,500.00	\$ -
10-45-25	SHOP EXPENSE	\$ 1,500.00	\$ 691.47
10-45-26	TRAVEL, MEETINGS & TRAININGS	\$ 1,500.00	\$ 818.27
10-45-27	INSURANCE & BONDS	\$ 3,700.00	\$ 1,839.22
10-45-28	UTILITIES	\$ 13,000.00	\$ 5,113.49
10-45-29	TELEPHONE & INTERNET	\$ 1,100.00	\$ 426.18
10-45-30	PUBLISHING ADS	\$ -	\$ 157.25
10-45-31	DUES & SUBSCRIPTIONS	\$ 1,000.00	\$ 2,442.87
10-45-33	DATA PROCESSING	\$ 1,250.00	\$ 136.10
10-45-40	MISCELLANEOUS	\$ 2,500.00	\$ 84.27
10-45-42	SNOW REMOVAL	\$ 15,000.00	\$ 3,538.58
10-45-43	CULTURAL EVENTS	\$ -	\$ -
10-45-44	HUMAN SERVICES	\$ -	\$ -
10-45-45	BUILDING INSPECTOR	\$ -	\$ -
	Subgroup : Operating Expenditures	\$ 184,550.00	\$ 82,997.17
		Percent Realized	45%
STREETS	CAPITAL OUTLAY & TRANSFERS		
10-45-70	CAPITAL OUTLAY	\$ 1,117,680.00	\$ 5,188.51
10-45-72	CAPITAL OUTLAY 5TH ST REALIGNMENT		\$ 3,685.50
10-45-73	BUILDING IMPROVEMENTS	\$ -	\$ -
10-45-74	MACHINERY & EQUIPMENT	\$ 82,500.00	\$ -
10-45-75	GRANT PROJECTS	\$ -	\$ -
10-45-90	TREASURER'S FEE	\$ -	\$ -
10-45-99	TRANSFERS	\$ -	\$ -
	Subgroup : CAPITAL OUTLAY	\$ 1,200,180.00	\$ 8,874.01
		Percent Realized	45%
	TOTAL	\$ 1,569,980.00	\$ 175,047.47
		Percent Realized	11%

ACCOUNT	DESCRIPTION	ADOPTED FY-2024 BUDGET	JULY 31ST ACTUAL
PARKS PERSONNEL SERVICES			
10-46-02	CONTRACT LABOR	\$ 3,600.00	\$ 1,000.00
10-46-03	SALARIES & WAGES	\$ 108,500.00	\$ 48,783.33
10-46-04	EMPLOYER FICA	\$ 7,000.00	\$ 3,040.39
10-46-05	EMPLOYER MEDICARE	\$ 1,650.00	\$ 711.07
10-46-06	UNEMPLOYMENT TAX	\$ 950.00	\$ 98.08
10-46-07	INSURANCE BENEFITS	\$ 18,500.00	\$ 10,305.45
10-46-08	RETIREMENT BENEFITS	\$ 5,750.00	\$ 2,320.83
10-46-09	LIFE/DISABILITY INSURANCE	\$ 350.00	\$ -
10-46-10	WORKMEN'S COMPENSATION	\$ 3,750.00	\$ 1,458.22
10-46-13	OVERTIME	\$ 4,500.00	\$ 1,163.80
	Subgroup : Personnel Services	\$ 154,550.00	\$ 68,881.17
		Percent Realized	45%
PARKS OPERATING			
10-46-15	OFFICE SUPPLIES	\$ 100.00	\$ -
10-46-16	OPERATING SUPPLIES	\$ 4,500.00	\$ 1,477.49
10-46-17	POSTAGE	\$ -	\$ 54.54
10-46-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES	\$ 1,000.00	\$ 164.50
10-46-21	AUDIT & BUDGET EXPENSE	\$ 1,000.00	\$ -
10-46-22	REPAIRS & MAINTENANCE	\$ 28,000.00	\$ 7,907.59
10-46-23	VEHICLE EXPENSE	\$ 4,500.00	\$ 2,635.67
10-46-24	RENTALS	\$ 1,750.00	\$ 1,950.00
10-46-25	SHOP EXPENSE	\$ 750.00	\$ 670.28
10-46-26	TRAVEL, MEETINGS & TRAININGS	\$ 500.00	\$ 112.59
10-46-27	INSURANCE & BONDS	\$ 6,250.00	\$ 3,315.10
10-46-28	UTILITIES	\$ 6,500.00	\$ 4,716.88
10-46-29	TELEPHONE & INTERNET	\$ 750.00	\$ 204.50
10-46-30	PUBLISHING ADS	\$ -	\$ -
10-46-31	DUES & SUBSCRIPTIONS	\$ -	\$ 2,002.72
10-46-32	FEES & PERMITS	\$ 750.00	\$ -
10-46-33	DATA PROCESSING	\$ -	\$ -
10-46-40	MISCELLANEOUS	\$ 3,000.00	\$ -
10-46-42	CONTRACT SERVICES	\$ 3,500.00	\$ 6,775.48
10-46-43	CULTURAL EVENTS	\$ -	\$ -
10-46-44	HUMAN SERVICES	\$ -	\$ -
10-46-45	BUILDING INSPECTOR	\$ -	\$ -
	Subgroup : Operating Expenditures	\$ 62,850.00	\$ 31,987.34
		Percent Realized	51%
PARKS CAPITAL OUTLAY & TRANSFERS			
10-46-70	CAPITAL OUTLAY	\$ -	\$ 11,166.00
10-46-73	BUILDING IMPROVEMENTS	\$ 42,334.00	\$ 227.23
10-46-74	MACHINERY & EQUIPMENT	\$ -	\$ 3,890.67
10-46-75	GRANT PROJECTS	\$ 2,500.00	\$ -
10-46-90	TREASURER'S FEE	\$ -	\$ -
10-46-99	TRANSFERS	\$ -	\$ -
	Subgroup : CAPITAL OUTLAY	\$ 44,834.00	\$ 15,283.90
		Percent Realized	34%
TOTAL		\$ 262,234.00	\$ 116,152.41
		Percent Realized	44%

ACCOUNT	DESCRIPTION	ADOPTED FY-2024 BUDGET	JULY 31ST ACTUAL
WATER			
<i>* Revenue is dependent upon utility rate increases</i>			
WATER UTILITY REVENUE			
60-36-01*	WATER CHARGES	\$ 895,000.00	\$ 517,041.07
60-36-02*	WATER CHARGES - USAGE	\$ 700,000.00	\$ 180,664.42
60-36-03	SALES & SERVICES	\$ 500.00	\$ (3,912.51)
60-36-04	STANDBY TAP FEES	\$ 62,000.00	\$ 34,496.48
60-36-05	BULK WATER	\$ 2,500.00	\$ 9,927.00
60-36-06	RECONNECT FEES & PENALTIES	\$ 1,500.00	\$ -
60-36-07	WATER TAPS	\$ -	\$ 12,675.00
60-36-08	TAPS FEES ASSIGNED FOR STORAGE	\$ -	\$ -
60-36-09	START/STOP SERVICE FEES	\$ 6,500.00	\$ 2,815.14
60-36-10	INTEREST	\$ -	\$ -
60-36-12	RENTS	\$ -	\$ -
60-36-13	MISCELLANEOUS REVENUE	\$ -	\$ 210.43
60-36-15	SALE/DISPOSAL OF ASSETS	\$ -	\$ -
60-36-20	PASS THROUGH FUNDS	\$ -	\$ -
60-36-21	DOLA PASS THROUGH REVENUE	\$ -	\$ -
60-36-22	WPA PASS THROUGH REVENUE	\$ -	\$ -
60-36-23	DWRF GRANT (PRINCIPAL LOAN FORGIVENESS)	\$ -	\$ -
60-36-24	DOLA URS PASS THROUGH REVENUE	\$ -	\$ -
60-36-25	LOAN FUNDS	\$ 7,200,000.00	\$ -
60-36-30	GRANT FUNDS	\$ 1,137,973.00	\$ -
60-36-31	CAPITAL CONTRIBUTIONS	\$ 352,500.00	\$ -
	Subgroup : Total Revenue¹	\$ 10,358,473.00	\$ 753,917.03
		Percent Realized	7%
WATER			
<i>¹ Budget Revenues differ from 20-year cashflow analysis, budget is in whole numbers, cashflow is to the penny</i>			
WATER UTILITY PERSONNEL SERVICES			
60-50-02	TRUSTEE/ADMIN SALARIES	\$ 40,750.00	\$ 20,500.50
60-50-03	SALARIES & WAGES	\$ 236,500.00	\$ 114,044.35
60-50-04	EMPLOYER FICA	\$ 20,000.00	\$ 8,469.58
60-50-05	EMPLOYER MEDICARE	\$ 5,000.00	\$ 1,958.48
60-50-06	UNEMPLOYMENT TAX	\$ 2,500.00	\$ 270.13
60-50-07	INSURANCE BENEFITS	\$ 52,500.00	\$ 22,722.89
60-50-08	RETIREMENT BENEFITS	\$ 15,000.00	\$ 6,096.85
60-50-09	LIFE/DISABILITY INSURANCE	\$ 1,000.00	\$ -
60-50-10	WORKMEN'S COMPENSATION	\$ 5,500.00	\$ 2,138.74
60-50-13	OVERTIME	\$ 17,500.00	\$ 3,575.86
	Subgroup : Personnel Services	\$ 396,250.00	\$ 179,777.38
		Percent Realized	45%
WATER			
WATER UTILITY OPERATING EXPENSES			
60-50-14	CHEMICALS (New Line Item as of 7.1.2024)	\$ -	\$ -
60-50-15	OFFICE SUPPLIES	\$ 2,000.00	\$ 1,605.40
60-50-16	OPERATING SUPPLIES	\$ 28,000.00	\$ 10,314.02
60-50-17	POSTAGE	\$ 4,000.00	\$ 1,263.63
60-50-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES	\$ 525,000.00	\$ 204,985.27
60-50-21	AUDIT & BUDGET EXPENSE	\$ 7,700.00	\$ 6,750.00
60-50-22	REPAIRS & MAINTENANCE	\$ 75,000.00	\$ 30,383.34
60-50-23	VEHICLE EXPENSE	\$ 6,000.00	\$ 2,837.04
60-50-24	RENTALS	\$ 2,500.00	\$ 796.50
60-50-25	SHOP EXPENSE	\$ 7,300.00	\$ 3,732.45
60-50-26	TRAVEL, MEETINGS & TRAININGS	\$ 3,500.00	\$ 1,287.86
60-50-27	INSURANCE & BONDS	\$ 17,000.00	\$ 8,450.44
60-50-28	UTILITIES	\$ 27,500.00	\$ 12,446.49
60-50-29	TELEPHONE & INTERNET	\$ 1,850.00	\$ 2,400.09

ACCOUNT	DESCRIPTION	ADOPTED FY-2024 BUDGET	JULY 31ST ACTUAL
WATER			
WATER UTILITY OPERATING EXPENSES			
60-50-30	PUBLISHING ADS	\$ 2,000.00	\$ 157.25
60-50-31	DUES & SUBSCRIPTIONS	\$ 27,700.00	\$ 32,859.99
60-50-32	FEES & PERMITS	\$ 9,750.00	\$ 456.00
60-50-33	DATA PROCESSING	\$ 10,500.00	\$ 3,052.62
60-50-40	MISCELLANEOUS	\$ 500.00	\$ 1,578.04
60-50-41	WRITEOFF - UNCOLLECTABLE	\$ -	\$ -
60-50-42	CONTRACT SERVICES	\$ 32,000.00	\$ 7,095.00
60-50-44	NORRIS RETIREMENT	\$ 13,500.00	\$ 4,368.00
60-50-50	WATER POWER AUTHORITY LOAN	\$ 180,000.00	\$ 66,825.23
60-50-51	DRINKING WATER REVOLVING FUND	\$ 24,000.00	\$ -
60-50-52	FCNB INTERIM FINANCING	\$ 500.00	\$ -
60-50-54	DEBT SERVICE	\$ 15,000.00	\$ -
60-50-55	LOAN PRINCIPAL	\$ -	\$ 10,605.11
60-50-56	LOAN INTEREST	\$ -	\$ 21,475.81
60-50-60	WATER STORAGE EXPENDITURE	\$ -	\$ 215.00
	Subgroup : Water Operating Expenditures	1,022,800.00	\$ 435,940.58
		Percent Realized	43%
WATER			
WATER UTILITY CAPITAL OUTLAY & TRANSFERS			
60-50-70	CAPITAL OUTLAY	\$ 7,775,000.00	\$ 24,502.55
60-50-71	PASS THROUGH ACCOUNT	\$ -	\$ -
60-50-72	PASS THROUGH ENGINEERING	\$ -	\$ -
60-50-73	PASS THROUGH OPERATING	\$ -	\$ -
60-50-75	GRANT PROJECTS	\$ -	\$ -
60-50-76	BUILDING IMPROVEMENTS	\$ -	\$ -
60-50-77	MACHINERY & EQUIPMENT	\$ 24,500.00	\$ 871.46
60-50-99	TRANSFERS	\$ -	\$ -
	Subgroup : Water Capital Outlay & Transfers	\$ 7,799,500.00	\$ 25,374.01
		Percent Realized	0%
WATER			
WATER UTILITY DEPRECIATION			
60-59-99	DEPRECIATION	\$ 223,550.00	\$ -
	Subgroup : Water Depreciation	\$ 223,550.00	\$ -
		Percent Realized	0%
WATER FUND			
TOTAL REVENUES	\$	10,358,473.00	\$753,917.03
TOTAL EXPENDITURES	\$	9,442,100.00	\$641,091.97
		Percent Realized	7%
	NET INCOME (LOSS) - Water Utility	\$ 916,373.00	\$ 112,825.06

ACCOUNT	DESCRIPTION	ADOPTED FY-24 BUDGET	JULY 31ST ACTUAL
WASTEWATER			
WASTEWATER UTILITY REVENUE			
70-37-01	SEWER BASE CHARGE	\$ 884,000.00	\$ 457,258.60
70-37-04	SEWER TAPS	\$ -	\$ 10,000.00
70-37-05	SEWER RENTAL PROPERTY	\$ -	\$ -
70-37-07	SALES & SERVICE	\$ -	\$ -
70-37-08	PASS THROUGH FUNDS	\$ -	\$ -
70-37-09	INTEREST INCOME	\$ 23,000.00	\$ 18,845.30
70-37-10	WWTP PAYBACK FUND	\$ -	\$ -
70-37-11	WWTP PAYBACK INTEREST	\$ -	\$ -
70-37-12	RENTS	\$ -	\$ -
70-37-13	GRANT REVENUE	\$ -	\$ 137,756.00
70-37-14	MISCELLANEOUS REVENUE	\$ -	\$ -
	Subgroup : Total Revenue	\$ 907,000.00	\$ 623,859.90
		Percent Realized	69%
WASTEWATER			
WASTEWATER UTILITY PERSONNEL SERVICES			
70-51-02	TRUSTEE/ADMIN SALARIES	\$ 40,750.00	\$ 20,500.65
70-51-03	SALARIES & WAGES	\$ 237,000.00	\$ 114,094.58
70-51-04	EMPLOYER FICA	\$ 18,250.00	\$ 8,476.05
70-51-05	EMPLOYER MEDICARE	\$ 4,500.00	\$ 1,960.00
70-51-06	UNEMPLOYMENT TAX	\$ 2,500.00	\$ 270.33
70-51-07	INSURANCE BENEFITS	\$ 52,000.00	\$ 22,016.08
70-51-08	RETIREMENT BENEFITS	\$ 14,500.00	\$ 6,101.45
70-51-09	LIFE/DISABILITY INSURANCE	\$ 750.00	\$ -
70-51-10	WORKMEN'S COMPENSATION	\$ 5,200.00	\$ 2,022.08
70-51-11	OVERTIME	\$ 16,000.00	\$ 3,572.56
	Subgroup : Personnel Services	\$ 391,450.00	\$ 179,013.78
		Percent Realized	46%
WASTEWATER			
WASTEWATER UTILITY OPERATING EXPENSES			
70-51-15	OFFICE SUPPLIES	\$ 2,000.00	\$ 179.33
70-51-16	OPERATING SUPPLIES	\$ 7,500.00	\$ 3,542.11
70-51-17	POSTAGE	\$ 4,000.00	\$ 1,121.75
70-51-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES	\$ 15,250.00	\$ 18,979.33
70-51-21	AUDIT & BUDGET EXPENSE	\$ 7,700.00	\$ 7,000.00
70-51-22	REPAIRS & MAINTENANCE	\$ 75,000.00	\$ 28,509.11
70-51-23	VEHICLE EXPENSE	\$ 6,500.00	\$ 2,711.59
70-51-24	RENTALS	\$ 2,500.00	\$ 375.75
70-51-25	SHOP EXPENSE	\$ 11,500.00	\$ 1,204.34
70-51-26	TRAVEL, MEETINGS & TRAININGS	\$ 1,000.00	\$ 907.88
70-51-27	INSURANCE & BONDS	\$ 6,750.00	\$ 3,355.32
70-51-28	UTILITIES	\$ 40,000.00	\$ 23,939.79
70-51-29	TELEPHONE & INTERNET	\$ 1,350.00	\$ 2,579.59
70-51-30	PUBLISHING ADS	\$ 500.00	\$ 157.25
70-51-31	DUES & SUBSCRIPTIONS	\$ 4,450.00	\$ 12,101.63
70-51-32	FEES & PERMITS	\$ 7,700.00	\$ 233.30
70-51-33	DATA PROCESSING	\$ 8,500.00	\$ 3,002.62
70-51-40	MISCELLANEOUS	\$ 1,500.00	\$ 5,000.00
70-51-41	WRITEOFF - UNCOLLECTABLE	\$ -	\$ -
70-51-42	CONTRACT SERVICES	\$ 7,500.00	\$ 4,609.07
70-51-43	GAUGING STATION	\$ 5,000.00	\$ -
70-51-44	NORRIS RETIREMENT	\$ -	\$ 3,472.00
70-51-50	DOLA PRINCIPAL & INTEREST	\$ -	\$ -
70-51-51	RURAL DEVELOPMENT PRINCIPAL & INTEREST	\$ 73,250.00	\$ 77,885.00
70-51-52	WWTP PAYBACK FUND EXPENDITURES	\$ -	\$ -
70-51-53	ISSUANCE COSTS	\$ -	\$ -
70-51-54	DEBT RESERVE	\$ 24,000.00	\$ -
	Subgroup : Operating Expenses	\$ 313,450.00	\$ 200,866.76
		Percent Realized	64%

ACCOUNT	DESCRIPTION	ADOPTED FY-24 BUDGET	JULY 31ST ACTUAL
WASTEWATER			
WASTEWATER UTILITY CAPITAL OUTLAY & TRANSFERS			
70-51-70	CAPITAL OUTLAY	\$ 70,000.00	\$ -
70-51-71	PASS THROUGH FUNDS	\$ -	\$ -
70-51-72	ASSET REPLACEMENT RESERVE	\$ -	\$ -
70-51-73	PASS THROUGH OPERATING	\$ -	\$ -
70-51-75	GRANT PROJECTS	\$ -	\$ -
70-51-76	BUILDING IMPROVEMENTS	\$ -	\$ -
70-51-77	MACHINERY & EQUIPMENT	\$ 132,000.00	\$ 871.44
70-51-99	TRANSFERS	\$ -	\$ -
	Subgroup : Wastewater Capital Outlay & Transfers	\$ 202,000.00	\$ 871.44
		Percent Realized	0%
WASTEWATER			
WASTEWATER UTILITY DEPRECIATION			
70-59-99	DEPRECIATION	\$ 100.00	\$ -
	Subgroup : Wastewater Depreciation	\$ 100.00	\$ -
WASTEWATER FUND			
TOTAL REVENUES	\$	907,000.00	\$623,859.90
TOTAL EXPENDITURES	\$	907,000.00	\$380,751.98
		Percent Realized	42%
	NET INCOME (LOSS) - Wastewater Utility	\$ -	\$ 243,107.92

ACCOUNT	DESCRIPTION	ADOPTED FY-24 BUDGET	JULY 31ST ACTUAL
SANITATION			
SANITATION REVENUE			
80-30-02	TRASH CHARGES	\$ 320,000.00	\$ 189,479.15
80-30-03	BULK TRASH CHARGE	\$ 1,500.00	\$ 322.00
80-30-04	TIRE PICK UP	\$ -	\$ -
	Subgroup : Total Revenue	\$ 321,500.00	\$ 189,801.15
		Percent Realized	59%
SANITATION			
SANITATION PERSONNEL SERVICES			
80-52-02	CONTRACT/ADMIN SALARIES	\$ 12,000.00	\$ 2,270.05
80-52-03	SALARIES & WAGES	\$ 93,000.00	\$ 34,292.42
80-52-04	EMPLOYER FICA	\$ 6,800.00	\$ 2,335.38
80-52-05	EMPLOYER MEDICARE	\$ 1,600.00	\$ 523.86
80-52-06	UNEMPLOYMENT TAX	\$ 900.00	\$ 72.26
80-52-07	INSURANCE BENEFITS	\$ 23,000.00	\$ 7,391.45
80-52-08	RETIREMENT BENEFITS	\$ 5,700.00	\$ 1,711.74
80-52-09	LIFE/DISABILITY INSURANCE	\$ 500.00	\$ -
80-52-10	WORKMEN'S COMPENSATION	\$ 4,250.00	\$ 1,652.66
80-52-11	OVERTIME	\$ 4,750.00	\$ 977.94
	Subgroup : Personnel Services	\$ 152,500.00	\$ 51,227.76
		Percent Realized	34%
SANITATION			
SANITATION OPERATING EXPENSES			
80-52-15	OFFICE SUPPLIES	\$ 2,000.00	\$ 179.34
80-52-16	OPERATING SUPPLIES	\$ 1,500.00	\$ 480.44
80-52-17	POSTAGE	\$ 2,500.00	\$ 1,018.14
80-52-20	LEGAL, ENGINEERING & PROFESSIONAL SERVICES	\$ 5,500.00	\$ 7,809.81
80-52-21	AUDIT & BUDGET EXPENSE	\$ 7,700.00	\$ 6,750.00
80-52-22	REPAIRS & MAINTENANCE	\$ 2,500.00	\$ 86.08
80-52-23	VEHICLE EXPENSE	\$ 15,000.00	\$ 6,155.95
80-52-24	RENTALS	\$ 5,000.00	\$ 110.00
80-52-25	SHOP EXPENSE	\$ 2,500.00	\$ 2,111.15
80-52-26	TRAVEL, MEETINGS & TRAININGS	\$ 1,000.00	\$ 1,452.80
80-52-27	INSURANCE & BONDS	\$ 6,800.00	\$ 3,380.18
80-52-28	UTILITIES	\$ 3,000.00	\$ 1,403.50
80-52-29	TELEPHONE & INTERNET	\$ 1,400.00	\$ 661.54
80-52-30	PUBLISHING ADS	\$ -	\$ 157.25
80-52-31	DUES & SUBSCRIPTIONS	\$ 2,700.00	\$ 9,888.54
80-52-32	FEES & PERMITS	\$ 1,000.00	\$ 63.00
80-52-33	DATA PROCESSING	\$ 5,000.00	\$ 1,430.56
80-52-40	MISCELLANEOUS	\$ 1,000.00	\$ 63.00
80-52-41	WRITEOFF - UNCOLLECTABLE	\$ -	\$ -
80-52-42	LANDFILL FEES	\$ 38,100.00	\$ 19,525.55
80-52-43	CLEAN UP DAYS	\$ 7,000.00	\$ -
	Subgroup : Operating Expenses	\$ 111,200.00	\$ 62,726.83
		Percent Realized	56%
SANITATION			
SANITATION CAPITAL OUTLAY & TRANSFERS			
80-52-70	CAPITAL OUTLAY	\$ -	\$ -
80-52-71	PASS THROUGH FUNDS	\$ -	\$ -
80-52-75	GRANT PROJECTS	\$ -	\$ -
80-52-76	BUILDING IMPROVEMENTS	\$ -	\$ -
80-52-77	MACHINERY & EQUIPMENT	\$ -	\$ 871.44
80-52-99	TRANSFERS	\$ -	\$ -
	Subgroup : Sanitation Capital Outlay & Transfers	\$ -	\$ 871.44
		Percent Realized	0%
SANITATION			
SANITATION DEPRECIATION			
80-59-99	DEPRECIATION	\$ 57,800.00	\$ -
	Subgroup : Sanitation Depreciation	\$ 57,800.00	\$ -
		Percent Realized	0%
SANITATION FUND			
TOTAL REVENUES	\$	321,500.00	\$189,801.15
TOTAL EXPENDITURES	\$	321,500.00	\$114,826.03
		Percent Realized	36%
NET INCOME (LOSS) - Wastewater Utility		\$ -	\$ 74,975.12

ACCOUNT	DESCRIPTION	ADOPTED FY-24 BUDGET	JULY 31ST ACTUAL
NFV AIRPORT			
NFV AIRPORT REVENUE			
50-31-06	AIRPORT REVENUE	\$ 3,100.00	\$ 4,462.50
50-31-15	TRANSFER FROM GENERAL FUND RESERVE	\$ 75,492.00	\$ -
50-31-16	CAPITAL IMPROVEMENT FUND - AIRPORT GRANTS	\$ -	\$ -
	Subgroup : Total Revenue	\$ 78,592.00	\$ 4,462.50
		Percent Realized	6%
NFV AIRPORT			
NFV AIRPORT CAPITAL OUTLAY & TRANSFERS			
50-32-70	CAPITAL OUTLAY	\$ 78,592.00	\$ -
50-52-71	PASS THROUGH FUNDS	\$ -	\$ -
50-52-75	GRANT PROJECTS	\$ -	\$ -
50-52-76	BUILDING IMPROVEMENTS	\$ -	\$ -
50-52-77	MACHINERY & EQUIPMENT	\$ -	\$ -
50-52-99	TRANSFERS	\$ -	\$ -
	Subgroup : NFV Capital Outlay & Transfers	\$ 78,592.00	\$ -
		Percent Realized	0%
NFV AIRPORT			
NFV AIRPORT DEPRECIATION			
50-59-99	DEPRECIATION	\$ -	\$ -
	Subgroup : NFV Depreciation	\$ -	\$ -
		Percent Realized	0%
NFV AIRPORT			
TOTAL REVENUES	\$	78,592.00	\$4,462.50
TOTAL EXPENDITURES	\$	78,592.00	\$0.00
		Percent Realized	0%
NET INCOME (LOSS) - NFV CAPITAL IMPROVEMENT FUND			\$4,462.50